

Sole Proprietorship Returns, 1999

by Brian Balkovic and Michael Parisi

Nonfarm sole proprietorship profits increased 2.8 percent for 1999 to \$207.9 billion. While a majority of the principal sole proprietorship industrial sectors reported increased growth in profits, a few sectors reported a decrease in growth. The largest percentage increase in profits for a major industrial sector was 16.6 percent for the administrative and support services sector. The next largest percentage growth in profits for a major industrial sector was 11.2 percent for the finance and insurance sector, followed by 9.4-percent growth reported by the transportation and warehousing sector. There were three major industrial sectors that showed a decline in profits. Sole proprietorships in the professional, scientific, and technical services (the largest industrial sector in profits with 21.7 percent of the total) showed a 0.7-percent decrease in profit growth between 1998 and 1999. The health care and social assistance services also showed a 0.7-percent decrease in profits, while other services showed the largest percentage decrease in profit growth with a 2.8-percent decrease.

The 1999 level of sole proprietorship profits coincided with growth of both receipts and deductions: total business receipts increased 5.6 percent to \$969.3 billion, while total business deductions grew 6.3 percent to \$761.4 billion. The finance and insurance sector reported the largest percentage increases in receipts (41.1 percent), followed by the 8.1-percent growth in receipts reported by the administrative and support services sector [1]. The finance and insurance sector also reported the largest percentage increase in deductions at 49.1 percent for 1999.

When inflation is taken into account, 1999 total nonfarm sole proprietorship profits increased 1.3 percent, receipts increased 4.0 percent, and deductions increased 4.7 percent.

For the first time, Tax Year 1998 introduced the use of the

North American Industry Classification System (NAICS), but in order to maintain comparability of data to Tax Year 1997, the NAICS codes were converted to the Standard Industrial Classification (SIC) codes. This year's article is the first one to compare data based on NAICS. However, trying to compare these data with prior-year articles may be a problem. Based on the 1998 and 1999 NAICS coding system, the comparisons did show discrepancies between 1999 data and years prior to Tax Year 1998. A reason for this was sole proprietorships under the NAICS system were classified under completely different industrial groups, which made prior-year comparisons inadequate. For example, in 1997, finance, insurance, and real estate were grouped by SIC as one industry, and, under the NAICS system, the group has been split into two industrial sectors. The industrial sectors based on the NAICS codes used for comparisons in this article with 1998 and future articles are reported in Tables 1 and 2.

Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1999 increased 1.0 percent to almost 17.6 million (Figure A)[2]. Of the two largest industrial sectors (by numbers of returns), the number of sole proprietorship returns in the professional, scientific, and technical services sector for 1999 increased 0.5 percent and decreased 1.7 percent within the retail trade sector. Total business receipts (the sum of "income from sales and operations" and "other business income") for all nonfarm sole proprietorship industries increased 5.6 percent, from \$918.3 billion to \$969.3 billion [3]. Based on the 1999 NAICS industrial classification breakdown, several industrial sectors reported decreased growth in business receipts for 1999. The arts, entertainment, and recreation sector showed the largest percentage decrease in business receipts with 1.2 percent. The next largest decrease in receipts was real estate and rental leasing with 1.0 percent. The finance and insurance sector showed the largest percentage increase in receipts, an increase of \$25.1 billion or 41.1 percent. The administrative and support services sector receipts increased 8.1 percent, the second largest percentage increase in receipts for 1999.

The largest percentage increase in profits for a major industrial sector was 16.6 percent for the administrative and support services sector.

This article was written by Brian Balkovic and Michael Parisi, economists with the Individual Returns Analysis Section, under the direction of Jeff Hartzok, Chief.

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Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 1998 and 1999

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

Industrial sector	Number of returns			Total business receipts			Total business deductions		
	1998	1999	Percentage increase	1998	1999	Percentage increase	1998	1999	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	17,408.8	17,575.6	1.0	918.3	969.3	5.6	716.2	761.4	6.3
Construction.....	2,243.0	2,283.9	1.8	143.9	154.2	7.1	117.9	125.9	6.7
Special trade contractors.....	1,789.7	1,763.9	-1.4	97.6	101.1	3.7	77.0	79.8	3.7
Wholesale trade.....	376.6	360.0	-4.4	40.2	43.0	7.1	35.1	37.8	7.8
Retail trade.....	2,349.5	2,309.3	-1.7	180.7	185.2	2.5	169.9	173.8	2.3
Transportation and warehousing.....	790.3	790.4	(¹)	43.2	46.0	6.4	36.7	38.8	5.9
Finance and insurance.....	599.0	579.4	-3.3	61.2	86.4	41.1	48.3	72.0	49.1
Real estate and rental and leasing.....	871.6	851.4	-2.3	43.3	42.9	-1.0	25.7	24.6	-4.4
Real estate.....	796.5	788.7	-1.0	38.2	39.4	3.2	21.0	21.5	2.4
Professional, scientific, and technical services.....	2,431.4	2,443.7	0.5	107.5	106.9	-0.6	62.0	61.7	-0.5
Administrative and support and waste management and remediation services.....	1,251.2	1,455.9	16.4	34.5	37.3	8.1	25.4	26.7	5.1
Health care and social assistance.....	1,506.4	1,520.4	0.9	80.6	82.8	2.6	44.8	47.1	5.3
Child day care services.....	618.5	606.0	-2.0	6.7	6.9	2.7	4.1	4.5	8.3
Arts, entertainment, and recreation.....	986.8	1,040.2	5.4	19.7	19.5	-1.2	14.6	14.1	-3.2
Performing arts, spectator sports, and related industries.....	820.3	876.3	6.8	15.0	14.9	-0.2	10.3	10.1	-1.5
Other services.....	2,070.2	2,007.4	-3.0	66.0	65.9	-0.1	50.7	51.1	0.8
Personal and laundry services.....	1,208.1	1,104.6	-8.6	28.5	27.7	-2.7	20.3	19.6	-3.5
All other industries.....	1,932.9	1,933.5	(¹)	97.3	99.3	2.1	85.0	87.8	3.2

¹ Less than 0.05 percent.

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

As shown in Figure B, total receipts increased 4.0 percent (in constant dollars). This was a slightly smaller percentage increase than the 4.2-percent increase in 1998 [4].

Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home office) in current dollars, increased 6.3 percent from \$716.2 billion for 1998 to \$761.4 billion for 1999 (Figure A) [5,6]. The arts, entertainment, and recreation; real estate and rental leasing; and professional, scientific, and technical services were a few of the sole proprietorship principal sectors that did not show an increase in deductions for 1999. Sole proprietorships in the finance and insurance sector showed the largest percentage growth in deductions (49.1 percent). The wholesale trade sector reported an increase of 7.8 percent, representing the second

largest growth in deductions. When allowing for inflation, business deductions increased 4.7 percent for 1999.

Representing 48.6 percent of total 1999 business deductions, the cost of sales and operations was \$370.1 billion (figure C), an 8.6-percent increase from the 1998 level. Total business “expenses” (total business deductions minus the cost of sales and operations) were \$391.3 billion for 1999, a 4.4-percent increase from the 1998 amount. Figure D graphically presents the main components of total business expenses. The largest component, salary and wages, accounted for 15.6 percent of the total. For 1999, salary and wages totaled \$61.2 billion, a 4.0-percent increase from 1998 (Figure C). The next largest components of business expenses were car and trucks (10.4 percent), rent on business property, machinery, and equipment (8.0 percent), and depreciation (7.8 percent). For 1999, these items were

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Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988-1999

[Money amounts are in billions of dollars]

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

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*, August 2000. The deflator represents the annual average of current-weighted prices, based on 1996 = 100.

NOTE: Percentage increases were calculated after rounding.

\$40.8 billion, \$31.4 billion, and \$30.6 billion, respectively. Car and truck expenses showed a 2.7-percent increase from 1998; rent on business property, machinery, and equipment, a 3.1-percent increase; and depreciation, a 5.2-percent increase.

The depreciation deduction first began to decline for 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, the depreciation deduction 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 1998, except for 1995, when it decreased 2.0 percent to \$26.7 billion [7]. The 1999 depreciation deduction accounted for 4.0 percent of total business deductions. Depreciation deductions as a percentage of total business deductions (4.0 percent) remained well below the 1985 (pre-TRA86) level of 5.7 percent.

Beginning with Tax Year 1992, certain smaller businesses could elect to not itemize depreciation and

other business deductions by filing Schedule C-EZ, *Net Profit From Business*, a simplified version of Schedule C, *Profit or Loss From Business*. (Schedule C and Schedule C-EZ are the sources 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 will not add to the totals.

Figure F presents the numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ by industrial sector. More than 2.6 million taxpayers filed Schedule C-EZ for Tax Year 1999. Of Schedule C-EZ returns filed for 1999, taxpayers in the administrative and support services sector filed almost 390 thousand returns, or 14.6 percent. For

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Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 1998 and 1999

[Money amounts are in millions of dollars]

Business deductions	1998	1999	Percentage increase
	(1)	(2)	(3)
Business deductions, total ¹	716,157.4	761,427.6	6.3
Cost of sales and operations	341,132.8	370,079.2	8.5
Inventory, beginning of year.....	30,801.7	31,540.5	2.4
Cost of labor.....	27,447.8	28,723.3	4.6
Purchases.....	231,405.0	255,539.3	10.4
Materials and supplies.....	42,161.8	41,757.4	-1.0
Other costs.....	42,198.1	46,353.8	9.8
Inventory, end of year.....	32,881.5	33,835.1	2.9
Business expenses, total	375,024.6	391,348.4	4.4
Advertising expenses.....	9,414.0	9,453.7	0.4
Bad debts from sales or services.....	925.9	1,111.2	20.0
Car and truck expenses.....	39,715.7	40,787.0	2.7
Commissions.....	10,722.1	11,228.4	4.7
Depletion.....	380.1	387.0	1.8
Depreciation.....	29,135.6	30,637.6	5.2
Employee benefit programs.....	1,560.4	1,663.5	6.6
Insurance.....	12,938.4	13,219.8	2.2
Legal and professional services.....	6,669.0	6,818.4	2.2
Meals and entertainment deducted.....	3,796.4	4,031.5	6.2
Mortgage interest.....	4,882.2	4,736.1	-3.0
Other interest paid on business indebtedness.....	6,277.2	6,488.4	3.4
Office expenses.....	9,611.6	9,921.3	3.2
Pension and profit-sharing plans.....	756.9	870.4	15.0
Rent on machinery and equipment.....	7,545.4	8,227.0	9.0
Rent on other business property.....	22,914.6	23,190.5	1.2
Repairs.....	11,349.8	11,697.3	3.1
Salaries and wages.....	58,864.8	61,204.4	4.0
Supplies.....	19,725.4	21,654.3	9.8
Taxes paid.....	13,730.7	14,000.4	2.0
Travel.....	7,624.3	8,089.6	6.1
Utilities.....	18,431.4	18,466.2	0.2
Home office business deductions.....	4,138.4	4,785.8	15.6
Other business deductions.....	72,683.5	77,357.3	6.4

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

NOTE: Percentage increases were calculated after rounding.

1999, business receipts from Schedule C-EZ filers totaled \$13.9 billion, or 1.4 percent of total business receipts reported. However, the business deductions reported on Schedule C-EZ returns accounted for only 0.2 percent of total business deductions for all industries. Even in the administrative and support services sector with its higher concentration of Schedule C-EZ filers, deductions reported on Sched-

ule C-EZ accounted for only 0.7 percent of that sector's total business deductions.

Profits and Losses

For 1999, a majority of the principal industrial sectors reported increased sole proprietorship profits (net income less deficit) for 1999, with exceptions being the professional, scientific, and technical services sector; health care and social assistance sector; and other services sector. 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 1998 and 1999 [8]. Total profits increased 2.8 percent from \$202.3 billion for 1998 to \$207.9 billion for 1999. The administrative services sector reported the largest percentage change in profits for 1999, increasing 16.6 percent to \$10.6 billion. The finance and insurance sector reported the second largest percentage increase in profits with 11.2 percent. The next largest increase was for the transportation and warehousing sector, which showed a 9.4-percent increase in profits for 1999. The professional, scientific, and technical sector, the largest of the industrial sectors with respect to profits, showed a 0.7-percent decrease in profits.

In constant dollars, total profits increased 1.3 percent for 1999 (Figure B), marking the fourth consecutive year of constant dollar growth in profits. However, this growth was considerably smaller than the 7.0-percent growth of the previous year. Figure E presents net income and deficit separately between 1988 and 1999, in current and constant dollars. For 1999, net income (in constant dollars) increased 1.7 percent, and deficit (in constant dollars) increased 4.9 percent, a change from the 0.8-percent decline in 1998.

Industry Trends

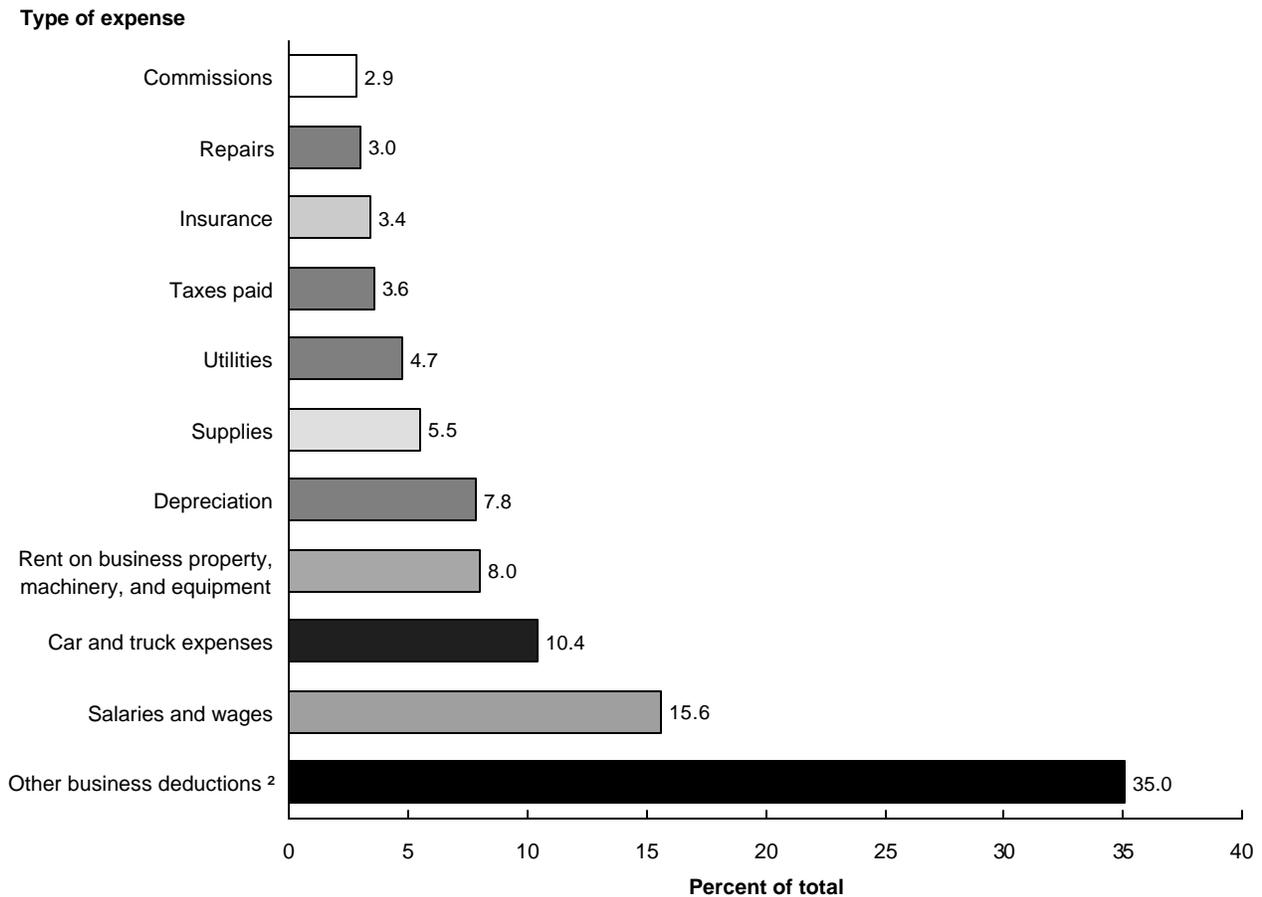
Using receipts as a measure of business size, Figures A and H showed that retail trade was the largest sole proprietorship industrial sector for 1999 with 19.1 percent of all business receipts. Total receipts for this sector, at \$185.2 billion, were 2.5 percent more than the \$180.7 billion reported for 1998, while deductions increased 2.3 percent, resulting in a 5.6-percent increase in profits (Figure G).

The second largest industrial sector was construction, with receipts totaling \$154.2 billion. This amount was 15.9 percent of all sole proprietorship receipts for 1999, representing a 7.1-percent increase

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Figure D

Nonfarm Sole Proprietorship Total Business Expenses, Tax Year 1999 ¹



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

² Other business deductions include: advertising expenses; bad debts; depletion; employee benefit programs; interest; legal and professional services; office expenses; pension and profit-sharing plans; travel, meals, and entertainment; and home office deductions. Other business deductions also include all Schedule C-EZ deductions (\$1.3 billion).

NOTES: Percents are based on an estimated total business expense of \$391.3 billion. Detail may not add to 100 percent because of rounding.

from the 1998 amount. Deductions likewise increased by 6.7 percent. Construction profits increased 8.9 percent for 1999, totaling \$28.3 billion. Special trade contractors reported the largest portion (75.3 percent) of these profits. As a group, they showed increases of 3.7 percent for receipts and profits.

The third largest sector was professional, scientific, and technical services, which accounted for 11.0 percent of sole proprietorship receipts for 1999. Receipts decreased 0.6 percent to \$106.9 billion, and

deductions decreased 0.5 percent to \$61.7 billion, yielding a 0.7-percent decrease in profits. This decrease in profits was the second largest percentage loss behind other services in all the principal industrial sector. Figures G and I also demonstrate that the professional, scientific, and technical service sector profits fell from \$45.6 billion in 1998 to \$45.2 billion for 1999, but still accounted for the largest percentage of sole proprietorship profits for 1999 with 21.7 percent.

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Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988-1999

[Money amounts are in billions of dollars]

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

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*, August 2000. The deflator represents the annual average of current-weighted prices, based on 1996 = 100.

² Less than 0.05 percent.

NOTE: Percentage increases were calculated after rounding.

Figure F

Nonfarm Sole Proprietorship Returns with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 1999

[Money amounts are in millions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	17,575,643	2,644,479	15.0	969,347.0	13,946.3	1.4	761,427.6	1,321.3	0.2
Construction.....	2,283,929	317,624	13.9	154,225.4	1,829.4	1.2	125,894.8	138.5	0.1
Wholesale trade.....	360,035	22,264	6.2	43,039.7	209.7	0.5	37,790.6	17.1	(¹)
Retail trade.....	2,309,272	191,113	8.3	185,175.3	893.2	0.5	173,776.3	107.4	0.1
Transportation and warehousing.....	790,376	72,602	9.2	45,989.3	439.9	1.0	38,829.5	51.5	0.1
Finance and insurance.....	579,362	62,102	10.7	86,390.6	373.4	0.4	71,981.5	33.7	(¹)
Real estate and rental and leasing.....	851,434	64,519	7.6	42,872.7	409.9	1.0	24,606.9	48.6	0.2
Professional, scientific, and technical services.....	2,443,744	360,557	14.8	106,922.3	2,649.3	2.5	61,708.6	208.0	0.3
Administrative and support and waste management and remediation services.....	1,455,868	387,043	26.6	37,281.9	1,730.4	4.6	26,706.7	174.0	0.7
Health care and social assistance.....	1,520,435	332,535	21.9	82,760.5	1,726.0	2.1	47,148.0	180.7	0.4
Arts, entertainment, and recreation.....	1,040,209	163,604	15.7	19,454.3	514.3	2.6	14,127.5	78.8	0.6
Other services.....	2,007,431	321,395	16.0	65,926.7	1,554.7	2.4	51,094.1	159.1	0.3
All other industries.....	4,242,820	540,234	12.7	284,483.7	2,509.2	0.9	261,539.2	231.3	0.1

¹ Less than 0.05 percent.

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

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Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 1998 and 1999

[Money amounts are in billions of dollars]

Industrial sector	Net income less deficit		
	1998	1999	Percentage increase
	(1)	(2)	(3)
All nonfarm industries.....	202.3	207.9	2.8
Construction.....	26.0	28.3	8.9
Special trade contractors.....	20.6	21.3	3.6
Wholesale trade.....	5.1	5.3	2.2
Retail trade.....	10.8	11.4	5.6
Transportation and warehousing.....	6.6	7.2	9.4
Finance and insurance.....	13.0	14.4	11.2
Real estate and rental and leasing.....	17.6	18.3	3.6
Real estate.....	17.2	17.9	4.3
Professional, scientific, and technical services.....	45.6	45.2	-0.7
Administrative and support and waste management and remediation services....	9.1	10.6	16.6
Health care and social assistance.....	35.9	35.6	-0.7
Child day care services.....	2.6	2.5	-6.5
Arts, entertainment, and recreation.....	5.1	5.4	4.9
Performing arts, spectator sports, and related industries.....	4.7	4.8	2.7
Other services.....	15.3	14.8	-2.8
Personal and laundry services.....	8.2	8.1	-0.7
All other industries.....	12.3	11.5	-6.6

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

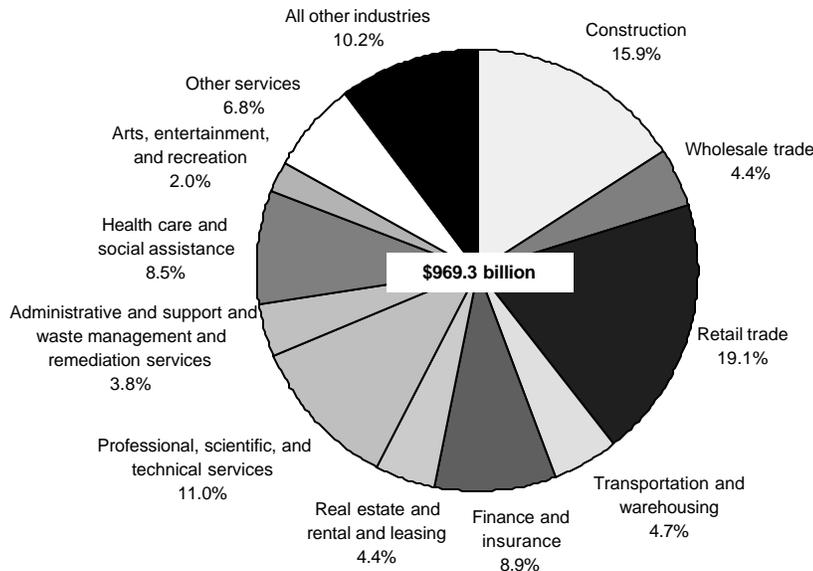
The fourth largest sole proprietorship industrial sector with 8.9 percent of total receipts was the finance and insurance sector. A 41.1-percent increase in receipts for this sector, accompanied by a 49.1-percent increase in deductions, led to the second largest increase in profits (11.2 percent increase).

Summary

Profits for nonfarm sole proprietorships for 1999 grew 2.8 percent to a level of \$207.9 billion. In constant dollars, total nonfarm sole proprietorship profits increased 1.3 percent, the smallest growth in profits since 1995. The administrative and support services sector reported the largest percentage growth in profits at 16.6 percent. The professional, scientific, and technical services sector had the largest profits of any sector at \$45.2 billion, representing 21.7 percent of all sole proprietorship profits. Receipts and deductions increased 5.6 percent and 6.3 percent, respectively. The largest sole proprietorship industrial sector, based on business receipts was the retail trade sector, accounting for 19.1 percent of receipts. The finance and insurance sector showed the largest percentage increase in both receipts and deductions, reporting a 41.1-percent increase in receipts and a 49.1-percent increase in deductions.

Figure H

Nonfarm Sole Proprietorship Total Business Receipts, Tax Year 1999

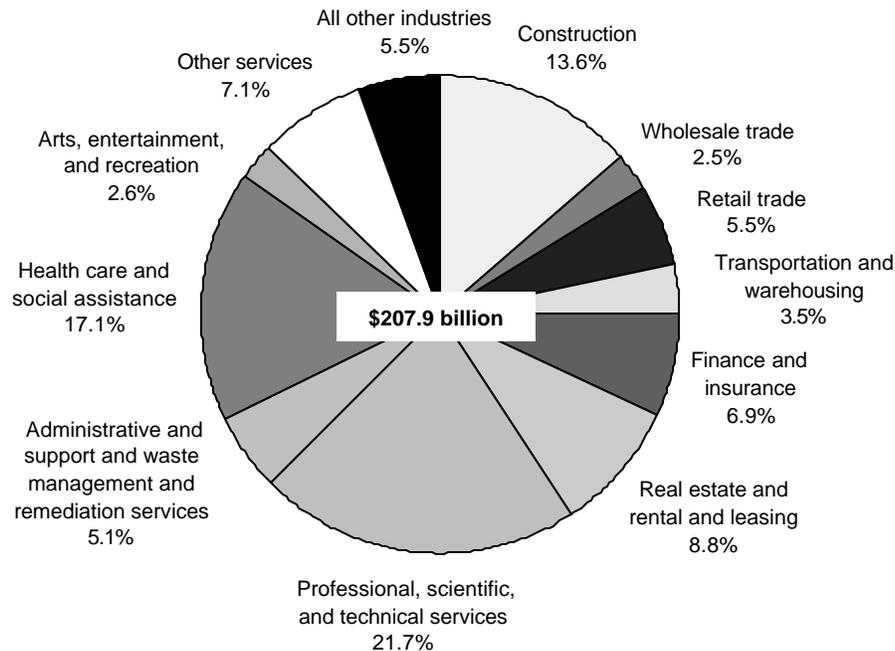


NOTE: Detail may not add to 100 percent because of rounding.

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Figure I

Nonfarm Sole Proprietorship Total Business Profits, Tax Year 1999



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

Data Sources and Limitations

The 1999 sole proprietorship estimates are based on a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040 and 1040PC (including electronically-filed returns), processed by the Internal Revenue Service during Calendar Year 2000. Returns in the sample were stratified based on: (1) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., "adjusted gross income" before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from .05 percent to 100 percent. The 1999 nonfarm sole proprietorship data are based on a sample of 50,730 returns and a population of 17,792,887 returns [9]. The corresponding sample and population for the 1998 data were 47,407 and 17,589,368 returns, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are

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

Notes and References

- [1] Based on the 1999 NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation service sector. The waste management and remediation portion makes up a small percentage of the overall numbers reported

Sole Proprietorship Returns, 1999

Figure J

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 1999

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts ¹	Total business deductions	Depreciation	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries.....	0.71	0.79	1.42	0.97	2.02
Construction.....	2.65	2.81	4.11	3.08	7.68
Special trade contractors.....	3.16	3.38	5.01	3.66	10.57
Wholesale trade.....	5.52	5.73	10.79	7.35	14.18
Retail trade.....	2.34	2.34	4.20	3.98	4.76
Transportation and warehousing.....	3.64	3.73	5.18	5.09	8.77
Finance and insurance.....	2.17	2.04	7.26	4.91	8.52
Real estate and rental and leasing.....	3.72	4.10	6.21	4.53	9.59
Real estate.....	3.90	4.34	6.46	4.64	10.92
Professional, scientific, and technical services.....	2.37	2.80	3.77	2.60	5.97
Administrative and support and waste management and remediation services.....	4.26	4.95	7.12	4.44	9.75
Health care and social assistance.....	2.41	2.51	4.25	2.90	11.00
Child day care services.....	6.29	7.24	12.63	6.91	19.44
Arts, entertainment, and recreation.....	4.53	4.82	7.24	5.43	6.70
Performing arts, spectator sports, and related industries.....	4.77	4.91	7.71	5.61	7.17
Other services.....	3.31	3.67	5.40	3.76	8.58
Personal and laundry services.....	4.63	5.23	8.09	5.33	11.31
All other industries.....	2.91	2.95	3.95	3.86	5.05

¹ Positive only.

under this classification, which are detailed in Table 1.

- [2] For 1999, the 17,573,293 nonfarm sole proprietorship returns accounted for 19,513,317 nonfarm businesses. Actually, more businesses may have existed than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any remaining businesses on one (or more) of the three Schedules C. *Statistics of Income--1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships.

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

reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The North American Industry Classification System (NAICS) was used to classify data by industries for 1999. 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.

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

Sole Proprietorship Returns, 1999

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

- [4] Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 2000. Indices used for this article were:

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

- [5] Sole proprietors report personal, i.e., non-business, income and expense items apart from business income or loss, which is reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners qualify as personal income, not as a business expense, and are, therefore, part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

- [6] Business deductions include the home office

business deduction. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to 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 the depreciation deduction, utilities, and "other" expenses on Schedule C.

- [7] The increase in the depreciation deduction for 1993 may be attributed, in part, to a provision of the Omnibus Budget Reconciliation Act of 1993 (OBRA93). The cost of certain tangible property (as described in Internal Revenue Code section 179) may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The provision of OBRA93 (related to these expenses) increased the maximum amount of investment certain small businesses could immediately deduct on property placed in service after 1992, from \$10,000 to \$17,500. Following the enactment of this provision, the deduction increased 32.4 percent to \$13.5 billion for 1993. Again, a change in law increased the depreciation deduction amount to \$18,500 for 1998, and \$19,000 for 1999.
- [8] Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.
- [9] The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended returns and tentative returns are not reflected in these statistics.

SOURCE: IRS, Statistics of Income Bulletin, Summer 2001, Publication 1136 (Rev. 08-2001)

Sole Proprietorship Returns, 1999

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

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries.....	17,575,643	969,347,038	31,191,872	8,227,000	23,190,502	11,224,488	89,927,731	207,946,977
Agriculture, forestry, hunting, and fishing.....	306,905	16,652,693	1,559,696	137,300	142,304	362,368	1,920,963	1,244,406
Animal production (including breeding of cats and dogs).....	35,201	786,209	117,882	1,386	17,841	18,466	34,428	-212,702
Forestry and logging (including forest nurseries, timber tracts).....	54,337	7,296,277	671,297	86,418	16,786	156,429	699,169	598,768
Fishing.....	82,380	2,668,631	318,034	11,587	43,682	96,614	185,335	564,812
Hunting and trapping.....	9,361	105,930	16,644	*1,378	*5,810	*2,123	*1,099	-9,701
Support activities for agriculture and forestry.....	125,625	5,795,646	435,839	36,532	58,185	88,736	1,000,932	303,229
Mining.....	117,099	4,434,500	416,299	38,401	24,849	232,343	276,722	-140,081
Oil and gas extraction.....	97,173	3,232,669	279,947	23,504	23,637	204,167	78,754	-300,328
Coal mining.....	*9	*9,011	*1,170	*Z	--	*388	--	*-355
Metal ore mining.....	*3,017	*35,808	*15,957	*1,064	*32	*128	*6,255	*-25,627
Nonmetallic mineral mining and quarrying.....	9,312	711,567	87,029	12,041	*200	24,224	142,660	39,069
Support activities for mining.....	7,587	445,445	32,196	*1,792	*980	*3,436	*49,052	147,161
Utilities.....	9,077	108,154	6,394	*2,833	*3,434	876	*5,335	22,907
Construction.....	2,283,929	154,225,367	5,083,264	1,291,853	821,707	1,348,613	23,389,656	28,330,310
Land subdivision and land development.....	20,349	2,938,922	95,821	22,450	8,378	83,926	429,934	393,163
Residential building construction.....	357,136	37,960,287	707,455	123,670	98,629	355,602	4,800,902	5,154,535
Nonresidential building construction.....	84,325	7,519,397	178,728	66,167	47,660	88,609	993,964	969,055
Heavy construction.....	58,229	4,690,800	413,027	196,919	18,837	101,144	593,040	486,090
Special trade contractors.....	1,763,890	101,115,961	3,688,233	882,648	648,203	719,332	16,571,815	21,327,467
Manufacturing.....	359,559	27,327,211	1,011,569	260,081	752,609	347,152	3,980,045	3,608,920
Food manufacturing.....	30,876	3,021,165	68,910	2,909	106,748	35,756	254,320	327,209
Textile and textile product mills.....	6,095	136,218	*15,486	*422	*756	*517	*37,778	7,652
Apparel.....	27,077	1,908,086	36,391	24,819	93,825	8,139	296,605	185,411
Leather and allied products.....	*1,652	*105,449	*8,517	*4,897	--	*244	*26,779	*36,651
Wood products.....	40,680	2,729,519	121,842	9,565	34,961	40,573	405,359	207,252
Paper products.....	*4,567	*180,312	*1,534	*400	*6,798	*1,540	*40,035	*22,644
Printing and related support activities.....	42,951	3,364,033	92,548	73,987	113,454	50,791	533,201	415,222
Petroleum and coal products.....	*899	*9,370	*13,187	*227	--	--	--	*-5,458
Chemical manufacturing.....	9,995	259,774	*8,190	*7,862	*595	*3,140	*17,053	63,412
Plastics, rubber, clay, refractory, and glass products.....	19,979	834,849	25,468	*1,563	25,438	13,323	126,270	76,475
Nonmetallic mineral products.....	7,091	567,982	*45,794	*11,498	*158	*23,252	*85,183	113,782
Primary metal industries.....	*3,669	*381,799	*19,886	*55	*13,077	*330	*11,583	*55,626
Fabricated metal products.....	42,476	4,086,061	201,876	63,216	88,768	52,728	594,081	587,841
Machinery.....	21,804	3,096,553	137,174	12,847	59,225	36,171	638,994	602,813
Computer and electronic products.....	9,258	348,151	*13,986	*990	*16,014	*865	*31,929	14,696
Electrical equipment, appliance, and components.....	9,096	984,234	24,953	*4,430	*21,498	*8,153	*85,128	166,780
Transportation equipment.....	8,925	835,385	13,723	*2,011	*12,325	*14,960	*116,328	127,708
Furniture and related products.....	29,243	2,279,529	61,441	23,053	82,574	21,233	326,207	395,584
Medical equipment and supplies.....	2,418	293,351	*8,955	*498	*12,033	*2,748	*22,157	80,116
Other miscellaneous manufacturing.....	40,808	1,905,388	91,709	14,831	64,360	32,689	231,055	127,505
Wholesale trade.....	360,035	43,039,660	600,791	113,215	491,448	262,140	1,830,703	5,260,516
Durable goods, including machinery, wood, metals, etc.....	190,524	22,381,553	336,820	40,740	251,724	145,442	1,106,318	2,777,199
Nondurable goods, including food, fiber, chemicals, etc.....	169,511	20,658,107	263,971	72,475	239,724	116,699	724,384	2,483,317
Retail trade.....	2,309,272	185,175,311	2,908,770	752,443	5,644,091	1,866,863	11,245,417	11,404,845
Motor vehicle and parts dealers.....	126,034	33,371,057	353,003	65,127	365,894	352,798	1,393,125	1,424,732
Furniture and home furnishing stores.....	55,594	6,384,327	105,243	42,391	319,536	98,462	652,983	462,214
Electronic and appliance stores.....	32,785	5,257,972	103,277	15,808	190,760	47,912	667,473	484,771
Building material and garden equipment and supplier dealers.....	50,939	7,795,929	150,116	40,330	94,923	151,153	671,948	549,573
Food and beverage stores.....	108,624	31,684,545	358,075	146,982	940,109	210,445	2,101,100	1,327,840
Health and personal care stores.....	118,048	7,360,867	97,188	43,345	176,690	33,554	423,081	887,137
Gasoline stations.....	33,439	23,984,904	272,003	72,495	351,237	247,346	1,141,460	526,120

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Retail trade--continued								
Clothing and accessories stores.....	103,923	11,915,848	136,809	38,512	817,123	120,775	904,316	1,142,628
Sporting goods, hobby, book, and music stores.....	150,948	8,777,446	160,938	59,427	457,532	86,521	589,180	392,773
General merchandise stores.....	31,094	4,580,787	62,813	12,739	180,577	54,637	385,638	386,305
Miscellaneous store retailers.....	422,688	23,018,888	496,480	99,193	1,407,668	259,605	1,755,251	1,498,819
Nonstore retailers.....	1,075,154	21,042,740	612,823	116,092	342,043	203,656	559,862	2,321,934
Transportation and warehousing.....	790,376	45,989,293	4,559,561	1,473,863	368,448	1,069,315	3,533,048	7,175,889
Air and rail transportation.....	14,574	503,643	75,643	9,152	19,105	24,454	44,535	42,702
Water transportation.....	4,349	448,335	43,604	*1,807	*12,729	5,340	5,638	729
General freight trucking, local.....	169,027	13,456,352	1,374,724	363,864	75,893	261,922	1,438,281	2,059,052
General freight trucking, long-distance and specialized freight trucking.....	250,736	21,875,973	2,612,451	683,903	124,905	614,141	1,547,263	2,809,939
Urban transit.....	*973	*26,839	*636	*284	--	*273	*11,969	*193
Interurban and rural bus transportation.....	*941	*6,299	--	--	--	--	--	*4,146
Taxi and limousine service.....	107,387	3,104,899	125,133	305,003	62,182	77,890	*12,270	787,131
School, employee, and charter bus industry.....	15,772	658,603	89,047	*18,656	--	22,632	62,957	118,788
Other transit and ground passenger transportation.....	17,513	317,771	23,252	*29,109	*2,072	*192	*39,814	86,304
Pipeline transportation.....	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation.....	**10,255	**205,850	**19,961	**3	**2,090	**1,531	**4,162	**10,867
Support activities for transportation (including motor vehicle towing).....	37,446	1,575,197	134,468	13,590	33,252	41,048	155,503	301,600
Couriers and messengers.....	157,753	3,438,180	48,821	48,148	17,849	10,998	192,421	912,194
Warehousing and storage facilities.....	3,651	371,352	11,823	*344	*18,371	*8,894	*18,236	42,243
Information.....	236,546	6,987,894	368,519	101,295	229,599	49,656	506,592	1,822,737
Publishing industries.....	61,348	1,927,882	64,897	15,555	32,266	19,410	111,839	440,752
Motion picture and sound recording.....	61,930	1,972,154	181,459	42,454	117,126	14,970	91,922	554,272
Broadcasting and telecommunications.....	36,118	1,382,339	53,064	37,623	25,115	9,915	96,158	256,222
Information services and data processing services.....	77,150	1,705,519	69,098	5,663	55,093	5,362	206,672	571,491
Finance and insurance.....	579,362	86,390,620	684,859	335,328	1,012,070	669,225	3,096,853	14,415,248
Credit intermediation and related activities.....	54,913	3,174,011	58,364	40,448	65,696	46,642	107,656	809,014
Securities, commodity contracts, other financial investments, investment bankers and securities dealers.....	139,928	59,678,189	165,408	42,858	220,301	430,503	802,038	3,658,432
Securities brokers.....	4,672	5,566,788	8,261	*866	2,920	12,350	*57,869	34,459
Commodity contracts brokers and dealers.....	27,690	10,746,057	26,244	4,777	54,082	71,530	324,273	776,176
Securities and commodity exchanges.....	4,965	4,455,966	8,608	3,064	7,923	20,752	35,161	-14,345
Other financial investment activities (investment advice).....	956	1,086,282	1,158	*401	*565	832	*736	34,253
Insurance agents, brokers, and related activities.....	101,645	37,823,097	121,138	33,750	154,812	325,039	383,999	2,827,889
Insurance agencies and brokerages.....	384,522	23,538,421	461,086	252,022	726,072	192,080	2,187,159	9,947,802
Other insurance related activities.....	326,762	20,995,816	415,616	227,932	691,710	180,912	1,963,879	8,727,558
Real estate and rental and leasing.....	851,434	42,872,742	1,870,555	390,477	670,559	762,096	1,121,202	18,270,902
Real estate.....	788,716	39,418,222	1,105,324	317,457	531,605	612,447	889,150	17,906,626
Lessors of real estate (including miniwarehouses and self storage).....	16,728	1,039,098	87,120	6,957	38,917	113,507	83,355	241,498
Offices of real estate agents, brokers, property managers, and appraisers.....	673,734	34,016,819	939,999	286,979	443,382	400,860	669,216	16,182,116
Other activities related to real estate.....	98,254	4,362,306	78,204	23,521	49,305	98,080	136,580	1,483,012
Rental and leasing services.....	62,718	3,454,519	765,231	73,021	138,954	149,649	232,051	364,276
Automotive equipment rental and leasing.....	16,736	694,034	161,134	24,137	2,109	28,283	23,829	86,985
Consumer electronics and appliances rental.....	*1,064	*64,281	*5,932	--	*188	*2,454	*1,029	*20,661
Formal wear and costume rental.....	*941	*41,380	*20,805	*71	*4,282	*1,333	*790	*803
Video tape and disc rental.....	7,476	842,856	126,779	*23,986	118,385	20,275	97,133	-16,193
General rental centers and other consumer goods rental.....	11,269	381,586	56,659	*12,086	5,460	7,073	*19,132	18,325
Commercial and industrial machinery and equipment rental and leasing.....	25,232	1,430,381	393,923	12,742	8,530	90,232	90,139	253,694

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Professional, scientific, and technical services.....	2,443,744	106,922,289	3,061,375	835,660	2,572,881	835,169	8,235,205	45,226,603
Legal services.....	324,484	27,649,186	461,253	216,900	1,144,430	215,293	2,996,584	12,522,635
Office of certified public accountants.....	51,079	3,063,764	103,506	27,480	111,075	42,652	458,335	1,313,133
Other accounting services.....	339,095	6,405,006	286,421	61,121	149,669	104,660	640,900	2,707,017
Architectural, engineering, and related services.....	224,099	11,203,361	409,288	78,765	210,892	88,412	1,324,981	4,501,665
Architectural services.....	68,163	4,639,593	191,095	35,556	93,811	45,015	781,008	1,337,721
Engineering services.....	95,922	4,831,303	148,220	26,468	80,282	25,481	332,025	2,320,806
Drafting, building inspections, and geophysical surveying.....	41,901	1,012,580	24,516	*10,281	*17,971	*1,515	*116,000	597,030
Surveying and mapping (except geophysical) services.....	15,034	647,042	43,165	*5,893	*18,827	15,412	93,256	195,194
Testing laboratories.....	*3,080	*72,843	*2,292	*568	--	*990	*2,691	*50,915
Specialized design services.....	159,875	5,025,333	229,430	56,766	101,163	25,580	213,345	1,172,411
Computer systems design services.....	234,926	7,143,506	254,165	30,712	76,576	35,930	309,582	2,878,265
Other professional, scientific, and technical services.....	1,110,186	46,432,133	1,317,311	363,916	779,075	322,642	2,291,478	20,131,477
Management, scientific, and technical consulting services.....	589,950	24,001,543	630,382	181,244	347,098	113,567	569,461	13,207,415
Scientific research and development services.....	33,161	564,199	10,697	*849	4,752	*2,861	28,291	237,950
Advertising and related services.....	92,443	4,830,733	91,542	33,966	88,342	28,984	149,480	1,228,426
Market research and public opinion polling.....	26,212	1,057,364	43,033	15,179	11,172	5,151	132,040	256,534
Other miscellaneous services.....	368,420	15,978,294	541,656	132,679	327,711	172,079	1,412,206	5,201,152
Administrative and support and waste management and remediation services.....	1,455,868	37,281,872	1,675,144	435,513	587,807	310,700	4,882,318	10,577,063
Administrative and support services.....	1,433,426	36,117,451	1,540,744	417,404	571,549	292,650	4,681,143	10,372,337
Waste management and remediation services.....	22,442	1,164,421	134,400	18,109	16,258	18,050	201,175	204,726
Educational services.....	326,443	4,155,635	169,270	16,389	213,868	26,608	305,656	1,593,522
Health care and social assistance.....	1,520,435	82,760,451	2,135,898	597,316	3,325,035	846,969	11,295,630	35,612,599
Ambulatory health care services.....	758,008	72,078,082	1,748,837	512,269	3,063,565	662,661	10,363,505	31,962,741
Offices of physicians (except mental health specialist).....	178,871	25,989,675	389,189	189,625	911,638	138,702	3,038,091	13,811,392
Offices of physicians, mental health specialist.....	24,409	1,978,299	59,288	7,810	87,539	10,309	152,985	1,111,657
Offices of dentists.....	95,536	25,366,750	749,311	147,567	905,777	334,635	5,371,311	9,357,972
Offices of chiropractors.....	28,950	3,756,135	94,058	41,671	296,557	61,958	452,507	1,433,559
Offices of optometrists.....	16,006	2,603,483	69,542	15,941	166,099	36,553	467,742	671,878
Offices of mental health practitioners and social therapists.....	143,813	5,715,529	178,648	60,805	398,966	30,066	254,661	2,909,223
Offices of podiatrists.....	7,650	650,945	23,121	*4,112	53,491	*8,792	75,087	261,145
Outpatient care centers and other miscellaneous health practitioners.....	99,270	2,278,126	98,510	7,945	86,845	10,944	108,078	1,127,865
Medical and diagnostic laboratories.....	18,425	1,404,384	35,829	14,780	69,758	13,174	221,843	478,586
Home health care services.....	114,427	1,645,182	35,375	15,126	53,448	8,338	126,773	660,375
Other ambulatory health care services (including ambulance services, blood and organ banks).....	30,651	689,575	15,965	6,887	33,446	9,192	94,425	139,089
Hospitals.....	6,176	*103,583	--	--	--	*716	--	*31,375
Nursing and residential care facilities.....	54,217	2,400,695	86,973	26,739	52,588	112,372	478,360	619,996
Social assistance.....	95,996	1,246,162	28,450	7,011	102,195	*1,700	*15,649	533,361
Child day care services.....	606,038	6,931,928	271,638	51,298	106,687	69,519	638,116	2,465,125
Arts, entertainment, and recreation.....	1,040,209	19,454,338	1,166,730	198,725	502,822	263,620	807,479	5,350,243
Performing arts, spectator sports, and related industries.....	876,286	14,934,984	867,561	108,201	358,570	119,816	384,633	4,836,517
Museums, historical sites, and similar institutions.....	*4,034	*41,887	(Z)	--	--	*770	--	*22,906
Amusement, gambling, and recreation industries.....	159,888	4,477,467	299,169	90,524	144,251	143,035	422,846	490,820
Accommodation, food services, and drinking places.....	315,150	36,293,267	1,323,776	286,639	2,020,327	1,071,848	6,263,155	2,154,814
Accommodation.....	61,298	4,849,644	447,563	33,723	104,080	575,277	620,064	279,298
Travel accommodation (including hotels, motels, and bed and breakfast inns).....	32,116	3,396,910	316,749	17,777	62,520	427,577	464,652	140,870
RV (recreational vehicle) parks and recreational camps.....	15,791	688,232	65,697	*748	35,312	59,417	57,570	59,478
Rooming and boarding houses.....	13,391	764,503	65,117	*15,198	*6,248	88,282	97,842	78,950
Food services and drinking places.....	253,853	31,443,622	876,213	252,917	1,916,247	496,571	5,643,091	1,875,516

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ¹²	Payroll ¹³	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Other services.....	2,007,431	65,926,666	2,522,775	943,121	3,745,204	874,303	7,070,450	14,839,005
Auto repair and maintenance.....	326,644	23,493,350	952,551	310,622	860,301	401,532	3,239,375	2,823,464
Automotive mechanical and electrical repair and maintenance.....	168,775	12,405,736	444,804	193,520	401,889	193,484	1,514,783	1,542,453
Automotive body shops.....	94,540	6,897,434	275,335	67,003	233,559	111,927	1,078,796	799,251
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	63,329	4,190,180	232,412	50,100	224,853	96,121	645,796	481,760
Miscellaneous repairs.....	365,316	12,488,692	585,498	90,069	235,236	133,033	959,228	2,677,515
Personal and laundry services.....	1,104,628	27,734,756	927,570	538,649	2,616,882	324,228	2,843,108	8,129,746
Religious, grantmaking, civic, professional, and similar organizations.....	210,843	2,209,867	57,156	*3,782	32,786	15,510	*28,739	1,208,280
Unclassified establishments.....	262,768	3,349,077	66,628	16,547	61,439	24,624	161,304	1,176,528

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	13,159,090	847,760,462	22,542,925	6,657,600	18,921,643	7,442,731	77,393,367	233,404,991
Agriculture, forestry, hunting, and fishing.....	178,193	12,454,721	873,908	98,580	79,967	238,509	1,457,811	2,383,785
Animal production (including breeding of cats and dogs).....	12,139	564,312	35,489	*970	16,150	*12,422	*27,293	95,333
Forestry and logging (including forest nurseries, timber tracts).....	42,205	5,695,445	458,867	63,327	9,276	104,092	469,402	756,426
Fishing.....	52,716	2,184,980	200,448	*11,363	27,274	67,399	152,478	773,969
Hunting and trapping.....	*2,205	*70,900	*2,914	*1,361	*2,482	--	--	*21,784
Support activities for agriculture and forestry.....	68,929	3,939,084	176,190	21,559	24,785	54,595	808,638	736,272
Mining.....	62,629	2,711,913	180,912	20,643	10,184	53,568	180,752	743,704
Oil and gas extraction.....	52,802	1,742,439	89,389	7,101	9,253	34,061	37,581	493,636
Coal mining.....	--	--	--	--	--	--	--	--
Metal ore mining.....	*17	*27,519	*819	*1,064	*32	*128	*5,868	*1,932
Nonmetallic mineral mining and quarrying.....	3,562	550,044	61,264	*10,686	*22	16,083	95,642	82,384
Support activities for mining.....	6,248	391,911	*29,440	*1,792	*876	*3,296	*41,661	165,752
Utilities.....	5,198	106,640	*4,206	*2,833	*3,420	*837	*5,335	33,480
Construction.....	1,985,468	140,794,427	4,237,022	1,128,238	682,239	1,013,237	20,924,904	30,188,237
Land subdivision and land development.....	17,316	2,515,839	76,592	21,221	6,767	40,206	393,084	519,200
Residential building construction.....	306,752	34,663,798	613,209	99,628	87,178	235,920	4,340,280	5,592,988
Nonresidential building construction.....	67,062	6,883,800	147,096	59,831	25,279	55,528	937,966	1,079,591
Heavy construction.....	38,294	4,101,443	291,128	185,198	9,955	72,745	499,625	582,016
Special trade contractors.....	1,556,043	92,629,548	3,108,997	762,361	553,061	608,839	14,753,950	22,414,442
Manufacturing.....	244,201	24,124,542	716,425	225,840	612,167	271,198	3,386,360	4,280,176
Food manufacturing.....	23,916	2,674,668	32,672	2,401	72,983	26,215	170,464	404,690
Textile and textile product mills.....	*3,076	*113,152	*5,868	*365	*613	*469	*33,064	*17,635
Apparel.....	19,775	1,703,623	33,114	21,784	87,830	5,414	227,875	213,105
Leather and allied products.....	*1,303	*102,465	*8,324	*4,897	--	*244	*26,779	*38,822
Wood products.....	26,063	2,443,398	91,007	9,013	31,489	31,647	340,658	238,103
Paper products.....	*3,456	*141,613	*1,516	*301	*6,798	*372	*25,863	*26,987
Printing and related support activities.....	31,206	2,738,763	56,813	54,175	87,741	34,900	434,383	499,421
Petroleum and coal products.....	*16	*304	*1	--	--	--	--	*253
Chemical manufacturing.....	5,676	248,838	*7,270	*7,862	*595	*3,140	*17,053	76,084
Plastics, rubber, clay, refractory, and glass products.....	15,152	683,829	20,702	*1,286	*23,269	*11,026	*80,633	113,692
Nonmetallic mineral products.....	7,091	567,982	*45,794	*11,498	*158	*23,252	*85,183	113,782
Primary metal industries.....	*1,506	*369,714	*19,800	*54	*12,895	*233	*98,913	*64,302
Fabricated metal products.....	29,575	3,719,277	139,977	60,095	73,958	31,266	536,764	690,644
Machinery.....	17,640	2,834,394	131,002	7,166	44,776	32,550	605,052	674,163
Computer and electronic products.....	3,278	314,178	*5,726	*416	*15,818	*559	*28,939	50,098
Electrical equipment, appliance, and components.....	6,687	737,220	24,142	*4,430	*14,546	*8,153	*48,989	187,646
Transportation equipment.....	6,994	795,511	*10,272	*1,973	*12,274	*12,878	*114,137	129,899
Furniture and related products.....	20,238	1,965,391	36,694	22,872	56,547	17,560	268,516	432,783
Medical equipment and supplies.....	*1,639	*287,583	*8,241	*498	*12,033	*2,748	*17,872	*81,825
Other miscellaneous manufacturing.....	19,915	1,682,638	37,491	14,755	57,843	28,572	225,222	226,241
Wholesale trade.....	263,808	38,894,561	477,689	89,295	408,890	194,651	1,536,941	5,883,429
Durable goods, including machinery, wood, metals, etc.....	135,386	20,330,475	263,231	30,550	195,296	111,617	925,573	3,093,415
Nondurable goods, including food, fiber, chemicals, etc.....	128,422	18,564,086	214,458	58,745	213,594	83,034	611,368	2,790,013
Retail trade.....	1,249,322	155,293,611	1,906,780	561,856	4,285,785	1,155,717	9,118,637	16,262,486
Motor vehicle and parts dealers.....	82,903	28,510,866	275,686	44,853	279,076	242,590	1,134,491	1,820,589
Furniture and home furnishing stores.....	37,073	5,374,863	63,611	37,382	258,054	53,578	541,627	704,586
Electronic and appliance stores.....	21,914	4,818,735	69,959	14,043	147,186	27,276	635,663	593,039
Building material and garden equipment and supplier dealers.....	39,763	6,500,671	98,281	36,742	73,681	100,111	496,453	675,750
Food and beverage stores.....	79,227	26,883,233	264,417	124,413	823,347	145,770	1,638,083	1,620,649
Health and personal care stores.....	58,480	6,829,093	71,519	14,960	165,405	24,779	400,506	1,072,780
Gasoline stations.....	21,044	19,610,249	179,149	64,928	307,687	124,828	961,153	642,346

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

--Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail trade--continued								
Clothing and accessories stores.....	61,870	10,445,163	119,254	33,906	590,985	89,729	800,813	1,424,542
Sporting goods, hobby, book, and music stores.....	83,077	6,888,688	101,753	35,786	296,555	56,600	452,803	848,413
General merchandise stores.....	25,153	4,065,867	49,736	11,498	139,725	46,975	304,309	414,431
Miscellaneous store retailers.....	214,323	18,478,212	285,950	64,924	965,846	149,783	1,342,656	2,467,637
Nonstore retailers.....	524,494	16,887,974	327,465	78,421	238,239	93,697	410,081	3,977,726
Transportation and warehousing.....	640,213	38,283,780	3,069,644	1,216,544	309,103	737,959	2,504,385	8,271,426
Air and rail transportation.....	9,456	402,563	6,777	*8,480	*13,144	*3,840	*38,020	142,772
Water transportation.....	3,320	424,180	33,910	*2	*10,625	*759	*4,381	26,458
General freight trucking, local.....	139,936	11,240,542	950,261	286,897	62,088	191,316	1,059,690	2,334,182
General freight trucking, long-distance and specialized freight trucking.....	195,821	17,574,745	1,751,778	544,979	102,381	440,727	1,017,341	3,216,213
Urban transit.....	*972	*26,381	--	*284	--	--	*11,969	*1,203
Interurban and rural bus transportation.....	*941	*6,299	--	--	--	--	--	*4,146
Taxi and limousine service.....	92,699	2,783,437	80,072	284,338	59,950	40,725	*9,720	853,659
School, employee, and charter bus industry.....	14,318	590,008	75,263	*4,302	--	17,173	*60,737	148,029
Other transit and ground passenger transportation.....	17,119	266,217	*22,914	*28,739	*967	*65	*9,322	88,418
Pipeline transportation.....	--	--	--	--	--	--	--	--
Scenic and sightseeing transportation.....	*3,465	*165,388	*8,600	--	*2,051	--	*3,577	*50,309
Support activities for transportation (including motor vehicle towing).....	30,698	1,346,840	95,293	10,955	22,664	27,569	116,417	365,266
Couriers and messengers.....	127,833	3,097,119	34,215	47,227	16,862	*8,501	158,151	997,002
Warehousing and storage facilities.....	3,637	360,059	*10,561	*340	*18,369	*7,283	*15,062	43,770
Information.....	166,793	6,302,982	220,966	88,048	121,467	27,923	443,261	2,345,093
Publishing industries.....	48,971	1,753,923	48,061	15,320	31,667	16,496	102,353	540,808
Motion picture and sound recording.....	39,551	1,624,486	96,809	31,665	27,646	3,474	60,662	717,228
Broadcasting and telecommunications.....	27,743	1,300,863	27,764	36,281	19,478	3,362	81,836	333,658
Information services and data processing services.....	50,528	1,623,709	48,332	4,782	42,676	4,591	198,410	753,399
Finance and insurance.....	419,091	64,939,668	563,869	301,191	876,129	266,427	2,851,593	16,050,820
Credit intermediation and related activities.....	42,054	3,002,045	48,530	38,086	48,825	31,616	96,873	890,777
Securities, commodity contracts, other financial investments..	88,504	40,147,755	122,657	30,266	172,190	86,469	666,629	4,731,880
Investment bankers and securities dealers.....	3,314	3,864,573	4,315	*844	*2,582	9,610	*2,966	102,309
Securities brokers.....	16,629	7,495,460	22,922	4,279	28,196	5,340	310,817	990,423
Commodity contracts brokers and dealers.....	1,818	699,111	931	*40	*610	4,512	*4,457	157,075
Securities and commodity exchanges.....	565	589,264	*569	*401	*35	*159	--	40,423
Other financial investment activities (investment advice)....	66,178	27,499,347	93,919	24,702	140,767	66,847	348,389	3,441,650
Insurance agents, brokers, and related activities.....	288,532	21,789,868	392,683	232,839	655,114	148,342	2,088,091	10,428,163
Insurance agencies and brokerages.....	245,918	19,326,177	353,457	213,412	621,766	142,499	1,868,025	9,162,530
Other insurance related activities.....	42,614	2,463,691	39,226	19,427	33,348	5,843	220,065	1,265,632
Real estate and rental and leasing.....	661,748	39,904,894	1,252,178	301,858	553,330	409,421	913,035	19,782,204
Real estate.....	619,984	37,294,360	876,583	273,276	465,738	343,148	756,374	19,080,663
Lessors of real estate (including miniwarehouses and self storage).....	11,044	835,643	48,617	4,285	35,479	46,958	36,876	352,455
Offices of real estate agents, brokers, property managers, and appraisers.....	536,079	32,545,258	774,705	254,088	397,588	259,625	605,177	17,034,138
Other activities related to real estate.....	72,861	3,913,458	53,260	14,903	32,671	36,565	114,322	1,694,070
Rental and leasing services.....	41,764	2,610,534	375,595	28,582	87,592	66,273	156,660	701,540
Automotive equipment rental and leasing.....	12,899	532,981	55,826	*16,289	*844	7,002	*7,472	151,114
Consumer electronics and appliances rental.....	*1,056	*58,561	*5,031	--	*158	*68	--	*24,400
Formal wear and costume rental.....	*941	*41,380	*20,805	*71	*4,282	*1,333	*790	*803
Video tape and disc rental.....	3,617	541,684	74,605	*3,503	*74,257	*14,374	71,869	40,192
General rental centers and other consumer goods rental....	7,457	255,420	20,610	*488	*4,854	*4,122	*12,240	57,410
Commercial and industrial machinery and equipment rental and leasing.....	15,794	1,180,509	198,718	8,231	3,197	39,375	64,291	427,621

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ¹²	Payroll ¹³	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Professional, scientific, and technical services.....	1,841,653	100,912,238	2,380,970	668,745	2,234,217	651,092	7,645,411	48,215,911
Legal services.....	274,404	26,702,650	416,248	198,532	1,071,860	183,115	2,748,135	12,904,403
Office of certified public accountants.....	46,609	2,920,096	88,529	27,021	101,869	28,556	427,889	1,333,846
Other accounting services.....	264,136	6,057,293	235,727	42,243	134,982	86,364	611,022	2,858,684
Architectural, engineering, and related services.....	185,297	10,735,496	348,736	63,925	193,364	77,547	1,294,243	4,666,318
Architectural services.....	58,025	4,324,827	153,101	34,094	86,149	36,497	754,328	1,418,271
Engineering services.....	76,543	4,716,807	135,510	15,849	70,416	24,151	330,659	2,389,735
Drafting, building inspections, and geophysical surveying....	34,542	995,435	18,088	*8,088	*17,971	*1,515	*116,000	605,726
Surveying and mapping (except geophysical) services.....	14,089	640,187	41,691	*5,893	*18,827	*15,383	93,256	197,884
Testing laboratories.....	*2,097	*58,241	*345	--	--	--	--	*54,702
Specialized design services.....	105,180	4,653,636	180,469	43,826	80,727	23,969	202,944	1,342,709
Computer systems design services.....	164,885	6,423,417	162,228	26,138	62,682	14,119	260,688	3,152,183
Other professional, scientific, and technical services.....	801,142	43,419,652	949,035	267,060	588,734	237,423	2,100,490	21,957,766
Management, scientific, and technical consulting services...	434,066	22,671,463	430,606	127,062	250,046	65,828	468,693	14,229,878
Scientific research and development services.....	25,592	460,102	4,778	*796	*1,791	*2,380	*4,522	271,299
Advertising and related services.....	64,274	4,591,313	77,005	25,585	77,390	25,283	147,183	1,408,786
Market research and public opinion polling.....	18,694	941,456	33,767	*15,125	11,154	*3,307	*128,763	308,252
Other miscellaneous services.....	258,515	14,755,318	402,879	98,492	248,354	140,625	1,351,330	5,739,551
Administrative and support and waste management and remediation services.....	1,228,623	33,318,010	1,366,336	352,473	479,434	236,388	4,001,493	11,537,803
Administrative and support services.....	1,212,004	32,257,428	1,254,713	334,887	465,197	220,268	3,820,777	11,299,109
Waste management and remediation services.....	16,619	1,060,582	111,623	17,586	14,237	16,120	180,716	238,693
Educational services.....	271,009	3,713,815	112,578	12,303	180,288	10,184	191,314	1,807,427
Health care and social assistance.....	1,281,256	79,261,609	1,860,368	506,164	3,022,723	748,413	10,752,686	36,868,731
Ambulatory health care services.....	640,415	70,064,293	1,600,495	438,978	2,819,829	616,209	10,082,406	32,819,858
Offices of physicians (except mental health specialist).....	155,777	25,275,181	355,682	143,860	814,396	126,617	2,891,683	14,204,534
Offices of physicians, mental health specialist.....	20,295	1,922,141	53,320	7,598	74,000	9,503	152,966	1,142,361
Offices of dentists.....	87,673	24,900,126	726,462	141,055	886,937	333,293	5,320,700	9,406,329
Offices of chiropractors.....	23,267	3,584,456	66,687	37,050	253,840	46,949	432,302	1,490,961
Offices of optometrists.....	14,888	2,538,840	68,933	15,092	163,269	35,639	449,088	681,294
Offices of mental health practitioners and social therapists...	126,245	5,571,140	164,144	59,510	375,434	23,038	253,060	3,003,652
Offices of podiatrists.....	6,042	633,250	20,852	*4,112	50,422	*8,792	73,350	261,842
Outpatient care centers and other miscellaneous health practitioners.....	76,070	2,120,063	80,414	6,988	64,359	7,770	82,556	1,190,746
Medical and diagnostic laboratories.....	15,740	1,360,608	27,714	14,593	68,861	10,564	216,065	490,496
Home health care services.....	95,522	1,541,398	26,061	*3,536	*37,074	*5,831	116,211	763,341
Other ambulatory health care services (including ambulance services, blood and organ banks).....	18,898	617,090	10,226	*5,583	31,236	*8,212	94,425	184,301
Hospitals.....	*5,785	*69,778	--	--	--	*716	--	*46,047
Nursing and residential care facilities.....	43,485	2,031,060	61,698	25,092	47,404	77,743	391,255	659,609
Social assistance.....	76,680	1,139,720	19,058	*7,010	74,707	*1,423	*14,306	625,379
Child day care services.....	514,892	5,956,758	179,117	35,085	80,784	52,322	264,719	2,717,838
Arts, entertainment, and recreation.....	625,141	16,095,155	558,757	120,264	253,230	129,528	562,164	7,408,386
Performing arts, spectator sports, and related industries.....	504,596	12,762,374	403,373	78,764	181,990	63,830	269,155	6,572,322
Museums, historical sites, and similar institutions.....	*4,032	*41,858	--	--	--	--	--	*23,997
Amusement, gambling, and recreation industries.....	116,513	3,290,923	155,384	41,500	71,240	65,698	293,009	812,067
Accommodation, food services, and drinking places.....	216,221	29,010,250	827,280	227,686	1,517,358	635,208	4,813,427	3,431,838
Accommodation.....	41,229	3,629,188	251,596	25,270	86,938	326,346	397,556	675,791
Travel accommodation (including hotels, motels, and bed and breakfast inns)....	20,303	2,517,748	181,338	10,235	48,693	246,529	290,980	393,585
RV (recreational vehicle) parks and recreational camps.....	11,756	459,684	29,284	*142	*32,180	*10,425	*24,112	151,977
Rooming and boarding houses.....	9,169	651,757	40,974	*14,893	*6,065	69,392	82,464	130,229
Food services and drinking places.....	174,993	25,381,062	575,684	202,416	1,430,420	308,863	4,415,871	2,756,047

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ¹²	Payroll ¹³	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Other services.....	1,611,403	58,688,910	1,891,199	726,828	3,234,050	647,152	5,983,748	16,555,050
Auto repair and maintenance.....	250,678	20,757,657	748,674	276,503	720,613	288,919	2,804,951	3,343,341
Automotive mechanical and electrical repair and maintenance.....	133,355	11,099,496	376,207	175,990	344,168	145,055	1,364,190	1,785,849
Automotive body shops.....	72,832	6,157,804	227,460	55,036	189,755	88,861	912,358	985,144
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	44,491	3,500,358	145,007	45,478	186,690	55,003	528,402	572,348
Miscellaneous repairs.....	291,010	11,084,554	431,525	64,801	215,921	121,544	739,463	2,961,401
Personal and laundry services.....	899,866	24,803,554	670,431	382,562	2,273,069	231,262	2,419,632	8,929,688
Religious, grantmaking, civic, professional, and similar organizations.....	169,849	2,043,145	40,570	*2,962	*24,447	*5,427	*19,701	1,320,620
Unclassified establishments.....	207,119	2,948,734	41,838	*8,211	57,662	15,320	120,110	1,355,006

* 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.

(Z) Less than \$500.

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

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

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

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

Sole Proprietorship Returns, 1999

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

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing						Mining
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing	Hunting and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	17,575,643	306,905	35,201	54,337	82,380	9,361	125,625	117,099
Business receipts, total ¹	969,347,038	16,652,693	786,209	7,296,277	2,668,631	105,930	5,795,646	4,434,500
Income from sales and operations ¹	955,392,128	16,386,285	739,383	7,241,295	2,651,885	105,928	5,647,793	4,173,893
Other business income.....	13,954,910	266,408	46,826	54,982	16,746	*2	147,853	260,607
Business deductions, total ^{1,2}	761,427,577	15,367,083	996,094	6,697,511	2,103,859	115,836	5,453,784	4,549,827
Cost of sales and operations.....	370,079,223	5,333,588	160,682	2,841,672	315,255	*11,080	2,004,900	729,122
Inventory, beginning of year.....	31,540,485	310,638	*22,702	119,851	*6,152	*13,045	148,888	58,581
Cost of labor.....	28,723,302	272,250	*386	95,536	147,567	--	28,761	52,720
Purchases.....	255,539,328	3,794,487	115,317	1,693,923	93,525	*23,511	1,868,211	69,327
Materials and supplies.....	41,757,379	453,787	*38,117	276,131	*51,399	--	88,140	65,326
Other costs.....	46,353,794	871,146	6,460	773,371	*22,618	*643	68,055	543,368
Inventory, end of year.....	33,835,064	368,720	22,299	117,141	*6,005	*26,119	197,155	60,199
Advertising expenses.....	9,453,659	63,821	5,325	12,937	14,984	5,963	24,612	7,072
Bad debts from sales or services.....	1,111,178	2,719	*465	*162	*89	*10	1,993	2,761
Car and truck expenses.....	40,786,963	612,744	47,848	238,545	99,905	*7,684	218,762	127,604
Commissions.....	11,228,396	173,944	6,666	58,675	*23,463	*1,447	83,692	17,650
Depletion.....	387,000	*2,347	*(Z)	*2,314	*3	--	*30	336,588
Depreciation.....	30,637,555	1,554,994	116,411	670,971	316,708	16,644	434,260	415,583
Employee benefit programs.....	1,663,528	13,282	305	4,266	*7	*1	8,702	6,350
Insurance.....	13,219,821	395,809	26,916	187,363	68,420	4,862	108,248	58,960
Legal and professional services.....	6,818,392	80,536	6,439	30,042	15,912	813	27,330	92,098
Meals and entertainment deducted.....	4,031,523	48,338	4,547	10,131	21,593	*167	11,900	17,143
Mortgage interest.....	4,736,127	121,867	5,780	30,757	40,661	*2,047	42,621	20,811
Other interest paid on business indebtedness.....	6,488,361	240,501	12,686	125,672	55,953	*76	46,115	211,532
Office expenses.....	9,921,297	65,528	6,707	20,791	11,715	*3,063	23,251	48,559
Pension and profit-sharing plans.....	870,362	1,152	--	*689	--	--	*463	976
Rent on machinery and equipment.....	8,227,000	137,300	1,386	86,418	11,587	*1,378	36,532	38,401
Rent on other business property.....	23,190,502	142,304	17,841	16,786	43,682	*5,810	58,185	24,849
Repairs.....	11,697,341	724,222	26,742	360,982	176,877	*5,877	153,745	104,826
Supplies.....	21,654,319	473,302	42,648	97,134	142,427	7,546	183,547	62,418
Salaries and wages.....	61,204,430	1,648,712	34,042	603,633	37,768	*1,099	972,170	224,002
Taxes paid.....	14,000,359	289,700	12,028	103,678	43,561	696	129,738	133,077
Travel.....	8,089,635	114,357	23,010	8,090	40,858	*420	41,979	44,766
Utilities.....	18,466,170	180,904	12,826	59,840	26,864	5,863	75,511	61,597
Other business deductions.....	77,357,286	2,895,712	422,344	1,122,469	581,122	32,129	737,648	1,748,995
Home office business deductions.....	4,785,849	42,015	*1,603	*3,093	*12,211	--	25,109	6,451
Depreciation, Form 8829.....	554,317	4,702	*1,471	*327	*1,325	--	*1,579	*715
Net income less deficit ^{1,2}.....	207,946,977	1,244,406	-212,702	598,768	564,812	-9,701	303,229	-140,081
Net income ^{1,2}	233,404,991	2,383,785	95,333	756,426	773,969	*21,784	736,272	743,704
Deficit ²	25,458,013	1,139,379	308,036	157,658	209,157	31,485	433,043	883,785

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing						Mining
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing	Hunting and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET INCOME								
Number of returns ¹	13,159,090	178,193	12,139	42,205	52,716	*2,205	68,929	62,629
Business receipts, total ¹	847,760,462	12,454,721	564,312	5,695,445	2,184,980	*70,900	3,939,084	2,711,913
Income from sales and operations ¹	835,968,140	12,271,154	538,454	5,669,301	2,174,005	*70,900	3,818,494	2,554,684
Other business income.....	11,792,321	183,566	*25,858	26,144	*10,975	--	120,590	157,229
Business deductions, total ^{1,2}	614,372,697	10,071,048	468,978	4,939,019	1,411,035	*49,116	3,202,899	1,967,670
Cost of sales and operations.....	303,576,676	3,585,451	121,427	2,108,918	218,516	*9,120	1,127,470	401,372
Inventory, beginning of year.....	22,096,101	157,930	*21,982	72,719	--	*12,334	50,896	17,570
Cost of labor.....	24,937,198	201,676	--	59,892	*119,316	--	*22,468	*43,306
Purchases.....	205,316,063	2,365,635	*70,117	1,213,043	*31,148	*21,880	1,029,448	60,073
Materials and supplies.....	36,489,521	389,242	*33,933	232,646	*49,155	--	73,508	60,393
Other costs.....	38,454,921	652,032	*3,972	597,358	*18,974	--	31,729	239,009
Inventory, end of year.....	23,717,127	181,065	*8,576	66,739	*77	*25,094	80,580	18,980
Advertising expenses.....	7,730,444	30,328	1,707	9,332	8,412	*1,126	9,752	5,067
Bad debts from sales or services.....	624,578	2,424	*462	*6	--	--	*1,957	*163
Car and truck expenses.....	32,699,688	428,799	26,679	179,345	76,532	*905	145,338	95,103
Commissions.....	9,473,615	145,270	*134	44,795	*20,851	*1,219	78,271	2,158
Depletion.....	189,011	*3	--	--	*3	--	*(Z)	163,121
Depreciation.....	22,117,640	872,851	35,467	458,540	199,823	*2,914	176,107	180,244
Employee benefit programs.....	1,508,899	10,874	--	3,505	*3	--	7,366	3,757
Insurance.....	10,951,861	266,170	13,900	151,737	41,490	*333	58,710	40,310
Legal and professional services.....	5,272,046	55,428	2,180	23,835	10,388	*193	18,833	32,856
Meals and entertainment deducted.....	3,344,825	37,287	3,689	9,916	14,425	*54	9,202	11,392
Mortgage interest.....	3,285,686	85,719	*4,011	20,405	33,133	--	28,170	15,370
Other interest paid on business indebtedness.....	4,157,045	152,790	*8,411	83,688	34,266	--	26,425	38,198
Office expenses.....	8,097,041	39,794	3,374	17,331	4,727	*1,161	13,201	33,278
Pension and profit-sharing plans.....	851,181	1,145	--	*682	--	--	*463	760
Rent on machinery and equipment.....	6,657,600	98,580	*970	63,327	*11,363	*1,361	21,559	20,643
Rent on other business property.....	18,921,643	79,967	16,150	9,276	27,274	*2,482	24,785	10,184
Repairs.....	8,792,473	445,725	*3,669	267,288	88,398	*140	86,230	60,436
Supplies.....	17,393,568	285,269	17,703	75,919	88,356	*1,729	101,561	28,279
Salaries and wages.....	52,456,169	1,256,135	*27,293	409,510	*33,162	--	786,170	137,447
Taxes paid.....	11,416,532	199,315	9,365	68,368	25,492	*296	95,795	71,006
Travel.....	6,169,439	78,434	10,803	6,541	31,178	*267	29,645	13,158
Utilities.....	14,672,088	119,453	9,161	46,266	18,853	*870	44,304	29,905
Other business deductions.....	58,798,610	1,771,278	152,220	877,089	411,976	*23,787	306,206	560,324
Home office business deductions.....	3,917,058	16,117	*202	*3,093	*10,183	--	2,640	*5,542
Depreciation, Form 8829.....	425,285	1,058	*22	*327	*625	--	*83	*668
Net income ^{1,2}	233,404,991	2,383,785	95,333	756,426	773,969	*21,784	736,272	743,704
Returns with Schedule C-EZ:								
Number of returns.....	2,644,479	31,196	*1,651	*1,355	*6,971	*941	20,278	16,768
Business receipts.....	13,946,275	183,634	*6,827	*2,493	*25,259	*5,176	143,879	44,932
Business deductions.....	1,321,302	7,384	*847	*402	*2,233	*1,161	2,740	7,638
Net income	12,624,973	176,250	*5,980	*2,091	*23,026	*4,015	141,139	37,294

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Mining--continued					Utilities	Construction	
	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying	Support activities for mining	Total	Total	Land subdivision and land development
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	97,173	*9	*3,017	9,312	7,587	9,077	2,283,929	20,349
Business receipts, total ¹	3,232,669	*9,011	*35,808	711,567	445,445	108,154	154,225,367	2,938,922
Income from sales and operations ¹	2,979,745	*8,866	*34,346	710,210	440,726	107,888	153,190,354	2,886,612
Other business income.....	252,924	*145	*1,462	*1,357	*4,719	*265	1,035,013	52,309
Business deductions, total ¹²	3,508,243	*9,366	*61,435	672,498	298,285	85,216	125,894,824	2,545,554
Cost of sales and operations.....	512,924	*7,151	*13,307	154,380	*41,361	*8,844	71,209,197	1,771,759
Inventory, beginning of year.....	47,618	--	*5,301	*1,954	*3,709	*10,952	2,663,253	450,061
Cost of labor.....	*1,906	--	--	*43,563	*7,252	--	14,672,879	383,481
Purchases.....	13,522	--	*9,963	31,688	*14,154	*7,810	23,478,269	763,693
Materials and supplies.....	15,609	--	*2,194	*44,255	*3,268	--	23,102,793	168,452
Other costs.....	484,606	*7,151	*1,691	*34,724	*15,195	*130	10,378,027	450,203
Inventory, end of year.....	50,337	--	*5,842	*1,803	*2,217	*10,048	3,086,024	444,132
Advertising expenses.....	1,769	--	*22	1,616	3,665	*646	721,866	7,942
Bad debts from sales or services.....	*2,636	--	--	*124	*1	*4	112,016	*485
Car and truck expenses.....	67,931	--	*5,992	35,798	17,883	*8,779	7,857,219	73,702
Commissions.....	16,633	*6	*4	*1,006	--	--	1,102,876	10,970
Depletion.....	330,324	*56	--	*5,548	*660	*54	2,185	*576
Depreciation.....	279,902	*1,170	*15,957	87,029	31,525	6,389	5,018,536	95,645
Employee benefit programs.....	3,367	--	*20	*2,958	*4	*488	211,900	1,561
Insurance.....	14,839	--	*439	29,177	14,504	1,306	2,859,605	25,221
Legal and professional services.....	79,626	*56	*70	7,614	4,732	1,068	623,992	21,289
Meals and entertainment deducted.....	8,926	*5	*101	*757	*7,355	*459	285,164	7,455
Mortgage interest.....	8,189	--	--	*12,622	--	*35	600,656	42,544
Other interest paid on business indebtedness.....	195,978	*388	*128	11,602	*3,436	*841	747,957	41,382
Office expenses.....	29,959	*12	*23	2,873	15,692	*743	758,510	9,581
Pension and profit-sharing plans.....	779	--	*5	*192	--	--	94,862	2,321
Rent on machinery and equipment.....	23,504	*(Z)	*1,064	12,041	*1,792	*2,833	1,291,853	22,450
Rent on other business property.....	23,637	--	*32	*200	*980	*3,434	821,707	8,378
Repairs.....	19,911	*42	*2,381	59,240	23,253	1,903	1,590,670	52,397
Supplies.....	27,722	--	*7,501	14,657	12,538	5,150	4,960,754	29,846
Salaries and wages.....	76,849	--	*6,255	99,098	*41,800	*5,335	8,716,777	46,453
Taxes paid.....	98,491	*367	*1,935	23,494	8,789	978	1,760,575	32,529
Travel.....	37,826	*4	*897	*945	*5,093	*1,100	529,486	5,269
Utilities.....	31,905	*26	*124	17,343	12,198	*1,201	1,677,078	24,099
Other business deductions.....	1,605,477	*86	*5,176	91,925	46,330	33,598	11,699,723	209,422
Home office business deductions.....	1,758	--	--	--	*4,693	*27	501,135	*2,246
Depreciation, Form 8829.....	*45	--	--	--	*670	*5	64,728	*175
Net income less deficit ¹².....	-300,328	*-355	*-25,627	39,069	147,161	22,907	28,330,310	393,163
Net income ¹²	493,636	--	*1,932	82,384	165,752	33,480	30,188,237	519,200
Deficit ²	793,964	*355	*27,559	43,315	18,591	*10,573	1,857,927	126,037

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Mining--continued					Utilities	Construction	
	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying	Support activities for mining	Total	Total	Land subdivision and land development
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH NET INCOME								
Number of returns ¹	52,802	--	*17	3,562	6,248	5,198	1,985,468	17,316
Business receipts, total ¹	1,742,439	--	*27,519	550,044	391,911	106,640	140,794,427	2,515,839
Income from sales and operations ¹	1,588,027	--	*26,061	548,687	391,909	106,375	139,926,927	2,483,986
Other business income.....	154,412	--	*1,458	*1,357	*2	*265	867,501	31,852
Business deductions, total ^{1,2}	1,248,264	--	*25,588	467,660	226,159	73,161	110,605,877	1,996,638
Cost of sales and operations.....	220,329	--	*13,307	137,667	*30,069	*7,882	63,755,728	1,392,192
Inventory, beginning of year.....	*8,002	--	*5,301	*1,954	*2,313	*10,952	1,966,611	134,794
Cost of labor.....	*9	--	--	*43,297	--	--	13,242,898	*354,251
Purchases.....	6,715	--	*9,963	*29,240	*14,154	*6,848	20,656,199	600,728
Materials and supplies.....	15,515	--	*2,194	*42,685	--	--	20,825,550	114,333
Other costs.....	199,828	--	*1,691	*22,295	*15,195	*130	9,213,617	354,592
Inventory, end of year.....	*9,740	--	*5,842	*1,803	*1,594	*10,048	2,149,147	166,506
Advertising expenses.....	822	--	*22	998	*3,224	*454	619,953	5,616
Bad debts from sales or services.....	*38	--	--	*124	*1	*4	74,092	*47
Car and truck expenses.....	50,727	--	*12	*26,780	*17,585	*5,570	6,753,358	67,923
Commissions.....	1,148	--	*4	*1,006	--	--	1,039,091	6,252
Depletion.....	160,368	--	--	*2,581	*172	*54	1,933	*480
Depreciation.....	89,376	--	*819	61,264	*28,785	*4,201	4,180,309	76,417
Employee benefit programs.....	1,010	--	*20	*2,726	--	*488	200,955	*906
Insurance.....	7,683	--	*439	23,243	*8,944	*1,301	2,505,234	20,311
Legal and professional services.....	22,456	--	*70	6,403	*3,926	625	519,054	10,103
Meals and entertainment deducted.....	3,645	--	*5	*658	*7,084	*171	244,161	6,685
Mortgage interest.....	2,785	--	--	*12,585	--	*15	404,717	14,952
Other interest paid on business indebtedness.....	31,276	--	*128	*3,498	*3,296	*823	608,521	25,253
Office expenses.....	16,079	--	*23	2,142	*15,034	*743	640,938	7,127
Pension and profit-sharing plans.....	*589	--	*5	*166	--	--	94,377	*2,160
Rent on machinery and equipment.....	7,101	--	*1,064	*10,686	*1,792	*2,833	1,128,238	21,221
Rent on other business property.....	9,253	--	*32	*22	*876	*3,420	682,239	6,767
Repairs.....	7,325	--	*1,961	40,091	*11,059	1,859	1,320,265	46,393
Supplies.....	5,823	--	*7	*11,719	*10,730	*2,305	4,354,206	27,835
Salaries and wages.....	37,572	--	*5,868	52,345	*41,661	*5,335	7,682,006	38,833
Taxes paid.....	46,593	--	*566	16,918	*6,928	*977	1,495,953	15,377
Travel.....	12,086	--	*117	*145	*810	*36	410,232	3,541
Utilities.....	9,621	--	*124	13,809	*6,350	*906	1,444,349	20,141
Other business deductions.....	496,363	--	*992	39,826	*23,143	33,134	9,859,278	177,828
Home office business deductions.....	*854	--	--	--	*4,688	*27	448,166	*2,245
Depreciation, Form 8829.....	*12	--	--	--	*655	*5	56,714	*175
Net income ^{1,2}	493,636	--	*1,932	82,384	165,752	33,480	30,188,237	519,200
Returns with Schedule C-EZ:								
Number of returns.....	14,348	--	--	*684	*1,736	*3	317,624	*205
Business receipts.....	15,954	--	--	*881	*28,097	*4	1,829,412	*43,927
Business deductions.....	7,379	--	--	*258	--	*1	138,523	*34
Net income	8,575	--	--	*623	*28,097	*3	1,690,889	*43,893

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Construction--continued				Manufacturing		
	Residential building construction	Nonresidential building construction	Heavy construction	Special trade contractors	Total	Food manufacturing	Textile and textile product mills
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	357,136	84,325	58,229	1,763,890	359,559	30,876	6,095
Business receipts, total ¹	37,960,287	7,519,397	4,690,800	101,115,961	27,327,211	3,021,165	136,201
Income from sales and operations ¹	37,736,003	7,486,150	4,658,755	100,422,834	27,136,377	3,016,050	136,201
Other business income.....	224,284	33,248	32,045	693,127	190,834	5,115	*17
Business deductions, total ^{1,2}	32,805,734	6,550,474	4,204,710	79,788,351	23,723,378	2,693,957	*128,567
Cost of sales and operations.....	23,435,631	4,321,593	1,668,933	40,011,281	13,133,241	1,887,322	*40,938
Inventory, beginning of year.....	1,288,015	199,432	18,858	706,886	1,057,642	114,962	*1,093
Cost of labor.....	3,459,321	699,647	270,788	9,859,641	1,799,688	101,673	*6,329
Purchases.....	7,972,326	1,421,058	566,192	12,754,999	7,995,271	1,605,592	*18,794
Materials and supplies.....	7,220,578	1,052,441	431,302	14,230,019	2,416,666	122,982	*15,406
Other costs.....	4,941,972	1,164,653	403,798	3,417,402	1,092,312	71,715	*(Z)
Inventory, end of year.....	1,446,581	215,638	22,006	957,667	1,228,336	129,601	*684
Advertising expenses.....	97,513	25,982	25,987	564,442	234,687	20,590	*949
Bad debts from sales or services.....	26,487	4,055	*4,615	76,375	22,701	*129	--
Car and truck expenses.....	1,148,803	321,730	249,618	6,063,366	814,328	49,532	*5,116
Commissions.....	241,482	36,052	15,918	798,454	240,751	26,772	--
Depletion.....	*572	*29	*2	*1,006	*2,158	*1,978	--
Depreciation.....	696,187	178,218	412,952	3,635,534	998,722	68,900	*15,486
Employee benefit programs.....	42,137	16,875	7,069	144,258	84,651	2,513	--
Insurance.....	512,074	149,491	135,689	2,037,131	325,682	25,860	*1,384
Legal and professional services.....	146,737	36,127	30,114	389,726	148,635	14,965	*1,687
Meals and entertainment deducted.....	42,814	20,408	6,412	208,075	49,999	2,216	*777
Mortgage interest.....	196,531	43,093	23,300	295,187	135,782	16,390	*48
Other interest paid on business indebtedness.....	159,071	45,516	77,844	424,145	211,370	19,365	*469
Office expenses.....	150,817	30,042	22,808	545,261	214,742	17,488	*1,533
Pension and profit-sharing plans.....	7,358	*3,687	*1,461	80,035	22,057	*586	--
Rent on machinery and equipment.....	123,670	66,167	196,919	882,648	260,081	2,909	*422
Rent on other business property.....	98,629	47,660	18,837	648,203	752,609	106,748	*756
Repairs.....	174,880	58,520	181,134	1,123,740	289,782	34,191	*1,298
Supplies.....	800,532	175,368	273,029	3,681,979	709,951	34,450	*8,547
Salaries and wages.....	1,341,581	294,318	322,252	6,712,174	2,180,357	152,647	*31,449
Taxes paid.....	298,677	77,809	63,279	1,288,282	530,230	46,051	*4,801
Travel.....	74,764	59,149	14,968	375,336	139,315	9,963	*3,049
Utilities.....	281,761	86,601	65,014	1,219,602	571,182	67,822	*6,702
Other business deductions.....	2,591,764	431,192	372,668	8,094,677	1,507,691	81,889	*3,157
Home office business deductions.....	89,712	13,098	13,873	382,205	126,870	*2,526	--
Depreciation, Form 8829.....	11,268	*509	*76	52,700	12,847	*10	--
Net income less deficit ^{1,2}	5,154,535	969,055	486,090	21,327,467	3,608,920	327,209	7,652
Net income ^{1,2}	5,592,988	1,079,591	582,016	22,414,442	4,280,176	404,690	*17,635
Deficit ²	438,453	110,536	95,926	1,086,975	671,256	77,482	*9,984

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Construction--continued				Manufacturing		
	Residential building construction	Nonresidential building construction	Heavy construction	Special trade contractors	Total	Food manufacturing	Textile and textile product mills
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH NET INCOME							
Number of returns ¹	306,752	67,062	38,294	1,556,043	244,201	23,916	*3,076
Business receipts, total ¹	34,663,798	6,883,800	4,101,443	92,629,548	24,124,542	2,674,668	*113,152
Income from sales and operations ¹	34,497,561	6,856,104	4,078,527	92,010,749	23,941,720	2,673,030	*113,152
Other business income.....	166,238	27,695	22,916	618,799	182,822	*1,638	--
Business deductions, total ¹²	29,070,954	5,804,209	3,519,427	70,214,650	19,844,380	2,269,978	*95,517
Cost of sales and operations.....	20,978,431	4,010,143	1,523,257	35,851,705	11,392,052	1,682,897	*34,034
Inventory, beginning of year.....	1,090,409	182,013	18,145	541,250	763,398	83,364	*477
Cost of labor.....	3,163,668	684,494	216,831	8,823,652	1,540,078	*46,989	*6,329
Purchases.....	6,822,487	1,292,089	519,581	11,421,314	6,855,615	1,502,856	*11,866
Materials and supplies.....	6,450,077	1,012,488	403,355	12,845,297	2,223,808	89,285	*15,406
Other costs.....	4,451,021	1,038,436	383,593	2,985,976	933,017	48,121	--
Inventory, end of year.....	999,231	199,377	18,248	765,785	923,864	87,717	*44
Advertising expenses.....	86,288	21,440	8,546	498,063	167,707	10,956	*948
Bad debts from sales or services.....	4,460	*432	*4,032	65,121	10,891	*10	--
Car and truck expenses.....	1,021,056	248,042	191,737	5,224,600	623,698	46,230	*4,570
Commissions.....	222,575	*33,520	15,814	760,930	215,071	26,646	--
Depletion.....	*528	*8	*2	*916	*2,108	*1,928	--
Depreciation.....	602,059	146,588	291,053	3,064,192	706,212	32,663	*5,868
Employee benefit programs.....	41,523	16,736	6,571	135,220	75,154	*2,252	--
Insurance.....	444,536	131,927	108,063	1,800,397	270,481	18,566	*1,258
Legal and professional services.....	133,727	25,927	21,182	328,114	105,001	7,339	*527
Meals and entertainment deducted.....	37,729	14,595	4,127	181,025	40,677	1,985	*490
Mortgage interest.....	120,408	17,408	15,104	236,845	109,835	*15,861	--
Other interest paid on business indebtedness.....	115,512	38,120	57,641	371,994	161,362	10,353	*469
Office expenses.....	130,587	25,592	20,157	457,476	169,876	13,593	*1,424
Pension and profit-sharing plans.....	7,358	*3,687	*1,461	79,710	22,019	*568	--
Rent on machinery and equipment.....	99,628	59,831	185,198	762,361	225,840	2,401	*365
Rent on other business property.....	87,178	25,279	9,955	553,061	612,167	72,983	*613
Repairs.....	155,850	42,114	119,600	956,307	234,158	29,464	*569
Supplies.....	675,984	149,369	231,523	3,269,494	498,203	27,282	*4,950
Salaries and wages.....	1,176,612	253,471	282,793	5,930,297	1,846,282	123,476	*26,735
Taxes paid.....	268,111	64,946	50,089	1,097,430	455,832	33,154	*4,356
Travel.....	52,482	47,748	13,484	292,977	93,478	7,584	*810
Utilities.....	250,726	71,770	53,652	1,048,061	458,834	51,897	*5,387
Other business deductions.....	2,252,488	336,320	290,729	6,801,913	1,228,888	47,212	*2,144
Home office business deductions.....	79,567	11,502	13,641	341,211	104,700	*2,526	--
Depreciation, Form 8829.....	11,150	*508	*76	44,805	10,213	*10	--
Net income ¹².....	5,592,988	1,079,591	582,016	22,414,442	4,280,176	404,690	*17,635
Returns with Schedule C-EZ:							
Number of returns.....	53,151	14,451	*6,946	242,871	38,614	*6,957	*965
Business receipts.....	365,703	49,255	*39,761	1,330,765	211,680	*45,141	*3,622
Business deductions.....	25,551	7,694	*16	105,229	15,804	*154	--
Net income.....	340,152	41,561	*39,745	1,225,536	195,876	*44,987	*3,622

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Manufacturing--continued								
	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastics, rubber, clay, and glass products	Nonmetallic mineral products
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	27,077	*1,652	40,680	*4,567	42,951	*899	9,995	19,979	7,091
Business receipts, total ¹	1,908,086	*105,449	2,729,519	*180,312	3,364,033	*9,374	259,770	834,849	567,982
Income from sales and operations ¹	1,856,210	*105,401	2,718,054	*180,312	3,347,428	*9,161	259,759	824,212	*562,462
Other business income.....	*51,876	*49	11,465	--	16,605	*213	*11	*10,637	*5,521
Business deductions, total ^{1,2}	1,722,742	*68,798	2,522,281	*157,667	2,953,818	*14,833	196,359	758,373	454,200
Cost of sales and operations.....	841,482	--	1,620,080	*72,916	1,415,075	*155	78,544	318,102	*212,466
Inventory, beginning of year.....	108,785	--	78,007	*3,850	82,814	--	*5,123	51,180	*14,320
Cost of labor.....	*74,636	--	248,874	*24,574	218,789	--	*4,584	*47,659	*35,126
Purchases.....	546,105	--	891,568	*47,320	732,928	--	*67,386	262,113	*97,920
Materials and supplies.....	87,809	--	457,426	*545	213,167	*146	*10,987	24,137	*75,622
Other costs.....	147,020	--	59,201	*1,359	232,246	*9	*1,389	*30,167	*3,846
Inventory, end of year.....	122,874	--	114,996	*4,733	64,869	--	*10,924	97,155	*14,367
Advertising expenses.....	24,214	*127	19,873	--	37,650	--	*1,614	9,014	*1,894
Bad debts from sales or services.....	*842	--	*2,978	--	8,211	--	*97	*1,238	*1,036
Car and truck expenses.....	28,751	*9,417	64,394	*19,333	123,857	*510	*16,097	41,276	*20,227
Commissions.....	*68,784	--	*4,111	*4,529	25,162	--	*3,087	*5,369	--
Depletion.....	--	--	*21	--	--	*1	--	--	--
Depreciation.....	35,533	*8,475	120,810	*774	89,508	*13,187	*8,190	25,364	*45,794
Employee benefit programs.....	*3,459	--	4,629	*558	10,821	--	*251	*2,274	--
Insurance.....	18,380	--	36,052	*2,226	40,978	--	*2,838	11,315	*11,495
Legal and professional services.....	17,730	*2,637	11,401	*494	16,201	*711	*1,113	3,767	*2,233
Meals and entertainment deducted.....	2,651	*413	1,583	*1,341	6,962	--	*1,871	3,304	--
Mortgage interest.....	*1,721	--	18,368	--	15,581	--	--	*6,154	*21,628
Other interest paid on business indebtedness.....	6,418	*244	22,205	*1,540	35,210	--	*3,140	7,169	*1,624
Office expenses.....	8,932	*628	12,930	*369	51,423	--	*10,047	8,671	*2,056
Pension and profit-sharing plans.....	*822	--	*515	--	*4,801	--	*213	--	*576
Rent on machinery and equipment.....	24,819	*4,897	9,565	*400	73,987	*227	*7,862	*1,563	*11,498
Rent on other business property.....	93,825	--	34,961	*6,798	113,454	--	*595	25,438	*158
Repairs.....	14,517	*1,491	29,001	*2,089	43,402	--	*5,756	4,322	*13,219
Supplies.....	66,034	*1,036	52,000	*1,968	127,290	--	*13,820	37,362	*7,783
Salaries and wages.....	221,970	*26,779	156,485	*15,461	314,412	--	*12,469	78,611	*50,057
Taxes paid.....	51,806	*2,722	53,378	*2,119	70,081	*6	*1,542	17,624	*12,509
Travel.....	8,367	*1,399	2,473	*1,942	6,334	--	*1,050	5,589	*214
Utilities.....	54,784	*2,696	43,428	*1,936	76,374	--	7,684	25,567	*13,309
Other business deductions.....	111,841	*5,719	188,616	*13,994	221,106	*35	8,787	108,192	*23,419
Home office business deductions.....	*14,556	*119	*11,254	*6,881	23,497	--	*8,454	*10,515	*1,005
Depreciation, Form 8829.....	*858	*42	*1,032	*760	*3,040	--	--	*104	--
Net income less deficit ^{1,2}.....	185,411	*36,651	207,252	*22,644	415,222	*-5,458	63,412	76,475	113,782
Net income ^{1,2}	213,105	*38,822	238,103	*26,987	499,421	*253	76,084	113,692	113,782
Deficit ²	27,694	*2,171	30,852	*4,342	84,199	*5,711	*12,673	37,217	--

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Manufacturing--continued								
	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastics, rubber, clay, and glass products	Nonmetallic mineral products
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH NET INCOME									
Number of returns ¹	19,775	*1,303	26,063	*3,456	31,206	*16	5,676	15,152	7,091
Business receipts, total ¹	1,703,623	*102,465	2,443,398	*141,613	2,738,763	*304	248,838	683,829	567,982
Income from sales and operations ¹	1,651,795	*102,416	2,431,477	*141,613	2,722,198	*91	248,827	673,230	*562,462
Other business income.....	*51,828	*49	11,922	--	16,565	*213	*11	*10,599	*5,521
Business deductions, total ^{1,2}	1,490,518	*63,643	2,205,309	*114,627	2,239,342	*51	172,754	570,137	454,200
Cost of sales and operations.....	763,228	--	1,465,138	*44,355	1,144,420	*9	*73,240	233,804	*212,466
Inventory, beginning of year.....	93,824	--	58,889	*3,850	42,500	--	*5,123	42,610	*14,320
Cost of labor.....	*46,978	--	235,942	*10,402	181,998	--	*4,584	*20,382	*35,126
Purchases.....	517,948	--	770,123	*34,291	573,339	--	*62,708	200,831	*97,920
Materials and supplies.....	85,469	--	433,436	*545	167,313	--	*10,361	*13,685	*75,622
Other costs.....	132,708	--	49,758	--	227,823	*9	*1,389	*26,497	*3,846
Inventory, end of year.....	113,698	--	83,009	*4,733	48,553	--	*10,924	70,199	*14,367
Advertising expenses.....	14,424	*127	18,873	--	29,416	--	*1,590	7,036	*1,894
Bad debts from sales or services.....	*110	--	*2,748	--	*1,039	--	*97	*840	*1,036
Car and truck expenses.....	24,999	*6,714	51,974	*7,776	78,660	--	*10,933	35,863	*20,227
Commissions.....	*62,271	--	*1,954	*4,529	*21,364	--	*3,087	*588	--
Depletion.....	--	--	*21	--	--	*1	--	--	--
Depreciation.....	32,256	*8,324	91,007	*756	54,389	*1	*7,270	20,702	*45,794
Employee benefit programs.....	*3,431	--	*1,908	*558	6,156	--	*251	*1,891	--
Insurance.....	14,236	--	30,921	*1,472	29,829	--	*2,791	9,876	*11,495
Legal and professional services.....	13,590	*2,637	10,177	*434	11,819	--	*926	2,608	*2,233
Meals and entertainment deducted.....	2,059	--	1,568	*1,269	5,758	--	*1,772	*2,923	--
Mortgage interest.....	*1,721	--	15,375	--	11,604	--	--	*4,947	*21,628
Other interest paid on business indebtedness.....	3,693	*244	16,272	*372	23,296	--	*3,140	*6,079	*1,624
Office expenses.....	8,064	*369	12,016	*327	33,932	--	*8,159	*6,307	*2,056
Pension and profit-sharing plans.....	*814	--	*515	--	*4,801	--	*213	--	*576
Rent on machinery and equipment.....	21,784	*4,897	9,013	*301	54,175	--	*7,862	*1,286	*11,498
Rent on other business property.....	87,830	--	31,489	*6,798	87,741	--	*595	*23,269	*158
Repairs.....	14,436	*1,491	24,060	*2,089	30,402	--	*5,432	*1,874	*13,219
Supplies.....	15,669	*1,036	48,146	*1,919	80,375	--	*10,607	*17,968	*7,783
Salaries and wages.....	180,897	*26,779	104,716	*15,461	252,385	--	*12,469	*60,252	*50,057
Taxes paid.....	46,624	*2,702	42,384	*1,984	54,404	*6	*1,538	15,571	*12,509
Travel.....	7,300	*505	1,911	*1,912	5,504	--	*204	*4,533	*214
Utilities.....	49,612	*2,149	33,384	*1,911	57,095	--	*5,714	20,105	*13,309
Other business deductions.....	106,411	*5,669	178,831	*13,523	143,542	*35	*5,169	88,109	*23,419
Home office business deductions.....	*14,556	--	*9,740	*6,881	14,795	--	*8,454	*3,134	*1,005
Depreciation, Form 8829.....	*858	--	--	*760	*2,424	--	--	--	--
Net income ^{1,2}	213,105	*38,822	238,103	*26,987	499,421	*253	76,084	113,692	113,782
Returns with Schedule C-EZ:									
Number of returns.....	*2,910	--	*1,925	*2,149	*2,903	--	*3,668	*1,925	--
Business receipts.....	*21,741	--	*39,029	*2,729	*9,394	--	*9,785	*1,234	--
Business deductions.....	*504	--	*1,170	--	*2,440	--	*1,239	*573	--
Net income.....	*21,237	--	*37,859	*2,729	*6,954	--	*8,546	*661	--

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Manufacturing--continued						
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliance, and components	Transportation equipment	Furniture and related products
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	*3,669	42,476	21,804	9,258	9,096	8,925	29,243
Business receipts, total ¹	*381,799	4,086,061	3,096,553	348,151	984,234	835,385	2,279,529
Income from sales and operations ¹	*381,664	4,084,694	3,087,339	332,449	982,386	835,385	2,219,662
Other business income.....	*135	1,367	9,214	*15,702	*1,848	--	*59,867
Business deductions, total ¹²	*326,174	3,498,220	2,493,740	333,455	817,454	707,677	1,883,945
Cost of sales and operations.....	*131,710	1,770,824	1,402,695	197,597	579,445	434,419	1,136,552
Inventory, beginning of year.....	*1,224	177,161	89,684	*8,669	*52,352	*50,165	45,960
Cost of labor.....	*9,246	284,528	366,054	*17,647	*61,117	*46,856	219,433
Purchases.....	*18,169	596,648	805,802	*126,805	497,402	*380,574	456,817
Materials and supplies.....	*34,690	676,233	105,501	*40,569	*732	*46,351	397,488
Other costs.....	*69,650	212,448	122,102	*15,478	*13,786	*806	89,188
Inventory, end of year.....	*1,270	176,195	86,449	*11,570	*45,944	*90,333	72,334
Advertising expenses.....	*705	40,438	15,169	*4,398	*9,627	*5,708	12,700
Bad debts from sales or services.....	*1	*1,581	*1,116	*2,388	*111	--	*1,348
Car and truck expenses.....	*9,712	116,352	83,291	*16,010	26,383	28,104	92,848
Commissions.....	*25	15,620	*11,242	*708	*358	*20,300	13,883
Depletion.....	--	*157	--	--	--	--	--
Depreciation.....	*19,886	201,692	137,173	*13,289	24,534	13,723	58,113
Employee benefit programs.....	*2,384	11,284	34,221	*1,908	*2,948	*14	*2,579
Insurance.....	*5,754	57,675	46,898	*1,162	12,393	16,662	14,724
Legal and professional services.....	*303	15,493	16,323	*690	2,016	3,989	9,509
Meals and entertainment deducted.....	*392	8,934	6,114	*213	*2,715	*899	2,763
Mortgage interest.....	*97	20,183	*6,925	--	*259	*9,438	*12,338
Other interest paid on business indebtedness.....	*233	32,545	29,245	*865	*7,894	*5,523	8,895
Office expenses.....	*1,130	24,105	17,520	2,662	7,829	6,281	17,869
Pension and profit-sharing plans.....	*250	*4,392	*2,500	--	*1,083	*2,504	*1,856
Rent on machinery and equipment.....	*55	63,216	12,847	*990	*4,430	*2,011	23,053
Rent on other business property.....	*13,077	88,768	59,225	*16,014	*21,498	*12,325	82,574
Repairs.....	*7,206	47,013	30,197	*9,697	7,459	*5,472	18,547
Supplies.....	*1,154	119,590	42,275	*20,663	16,344	9,148	91,420
Salaries and wages.....	*102,337	309,553	272,940	*14,283	*24,011	*69,472	106,774
Taxes paid.....	*10,941	77,924	77,990	*1,856	7,871	22,568	28,994
Travel.....	*2,319	19,904	27,135	*538	3,897	*3,909	5,955
Utilities.....	*9,812	76,409	67,964	*6,543	22,140	10,697	34,559
Other business deductions.....	*6,008	360,494	88,734	15,418	27,491	23,244	98,498
Home office business deductions.....	--	*9,633	*2,778	*5,559	*2,611	--	*7,594
Depreciation, Form 8829.....	--	*184	*1	*697	*419	--	*3,327
Net income less deficit ¹²	*55,626	587,841	602,813	14,696	166,780	127,708	395,584
Net income ¹²	*64,302	690,644	674,163	50,098	187,646	129,899	432,783
Deficit ²	*8,677	102,802	71,350	*35,401	*20,865	*2,191	37,199

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Manufacturing--continued						
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliance, and components	Transportation equipment	Furniture and related products
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*1,506	29,575	17,640	3,278	6,687	6,994	20,238
Business receipts, total ¹	*369,714	3,719,277	2,834,394	314,178	737,220	795,511	1,965,391
Income from sales and operations ¹	*369,582	3,717,917	2,828,448	298,475	735,372	795,511	1,906,951
Other business income.....	*131	1,359	*5,946	*15,702	*1,848	--	*58,440
Business deductions, total ^{1,2}	*305,412	3,028,633	2,160,231	264,080	549,574	665,612	1,532,608
Cost of sales and operations.....	*123,726	1,646,597	1,258,872	*173,257	349,566	*415,807	930,314
Inventory, beginning of year.....	*1,224	114,791	70,689	*7,464	*52,352	*28,790	25,749
Cost of labor.....	*3,393	282,813	360,156	*17,002	*25,145	*46,813	188,786
Purchases.....	*16,153	563,354	698,684	*119,566	*309,318	*358,429	284,487
Materials and supplies.....	*34,657	651,966	94,776	*35,843	*732	*46,017	389,530
Other costs.....	*69,570	153,224	106,435	*4,135	*6,329	*674	84,331
Inventory, end of year.....	*1,270	119,551	71,868	*10,751	*44,310	*64,917	42,569
Advertising expenses.....	*345	24,687	8,238	*2,132	*9,597	*5,504	7,999
Bad debts from sales or services.....	*1	*708	*1,115	*2,351	*31	--	*7
Car and truck expenses.....	*9,642	85,955	58,309	*8,731	19,528	24,965	84,138
Commissions.....	--	15,620	*7,527	*708	*335	*20,298	*11,570
Depletion.....	--	*157	--	--	--	--	--
Depreciation.....	*19,800	139,792	131,001	*5,028	23,852	*10,272	33,367
Employee benefit programs.....	*2,362	10,917	34,221	*1,816	*2,948	--	*1,677
Insurance.....	*5,211	49,721	45,496	*643	*6,881	*15,066	13,165
Legal and professional services.....	*248	12,438	9,848	*549	2,016	*3,763	5,475
Meals and entertainment deducted.....	*392	7,311	3,339	*212	*2,405	*881	1,867
Mortgage interest.....	--	*7,521	*6,925	--	*259	*7,356	*11,417
Other interest paid on business indebtedness.....	*233	23,744	25,625	*559	*7,894	*5,523	6,143
Office expenses.....	*927	20,658	13,828	*1,628	5,728	*6,181	16,854
Pension and profit-sharing plans.....	*250	*4,392	*2,500	--	*1,083	*2,504	*1,856
Rent on machinery and equipment.....	*54	60,095	7,166	*416	*4,430	*1,973	22,872
Rent on other business property.....	*12,895	73,958	44,776	*15,818	*14,546	*12,274	56,547
Repairs.....	*6,769	39,671	23,607	*1,471	*6,615	*3,711	15,602
Supplies.....	*726	77,215	29,023	*12,679	*13,947	*8,843	88,818
Salaries and wages.....	*95,520	253,951	244,897	*11,937	*23,844	*67,324	79,730
Taxes paid.....	*10,379	73,738	74,126	*1,590	4,713	*21,586	21,719
Travel.....	*2,308	15,453	8,457	*430	*3,542	*3,685	2,595
Utilities.....	*9,072	60,367	55,232	*5,257	16,175	*9,774	26,644
Other business deductions.....	*4,552	309,893	62,101	*12,287	25,825	*18,322	84,639
Home office business deductions.....	--	*9,633	*2,778	*4,574	*1,713	--	*7,594
Depreciation, Form 8829.....	--	*184	*1	*697	*290	--	*3,327
Net income ^{1,2}	*64,302	690,644	674,163	50,098	187,646	129,899	432,783
Returns with Schedule C-EZ:							
Number of returns.....	*2,149	*5,166	*1,906	*8	*948	*947	*1,924
Business receipts.....	*681	*27,088	*7,012	*6	*9,784	*1,904	*29,348
Business deductions.....	*681	*4,441	*1,221	*5	*2,105	*1,269	--
Net income	--	*22,647	*5,791	*1	*7,679	*635	*29,348

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Manufacturing--continued		Wholesale trade			Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food fiber, chemicals, etc.	Total	Motor vehicle and parts dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,418	40,808	360,035	190,524	169,511	2,309,272	126,034
Business receipts, total ¹	293,351	1,905,388	43,039,660	22,381,553	20,658,107	185,175,311	33,371,057
Income from sales and operations ¹	293,128	1,904,420	42,460,167	22,064,764	20,395,403	182,742,407	33,051,836
Other business income.....	*223	968	579,493	316,789	262,703	2,432,904	319,221
Business deductions, total ^{1,2}	213,235	1,777,884	37,790,639	19,611,196	18,179,443	173,776,301	31,946,526
Cost of sales and operations.....	*118,738	874,182	29,382,249	15,179,312	14,202,937	125,476,112	26,496,601
Inventory, beginning of year.....	*17,041	155,253	2,259,831	1,585,182	674,648	20,064,689	3,974,341
Cost of labor.....	*4,278	28,286	810,254	554,366	255,888	2,612,669	479,681
Purchases.....	*117,811	725,514	25,841,972	12,739,546	13,102,427	116,125,457	24,579,502
Materials and supplies.....	*7,442	99,432	1,544,846	1,005,698	539,148	4,111,931	901,889
Other costs.....	*262	21,640	1,382,412	1,023,774	358,638	3,971,676	901,007
Inventory, end of year.....	*28,096	155,943	2,457,066	1,729,254	727,812	21,410,310	4,339,820
Advertising expenses.....	*7,171	22,845	227,949	149,274	78,675	1,877,085	253,958
Bad debts from sales or services.....	--	*1,624	67,483	18,935	48,549	274,720	102,610
Car and truck expenses.....	*6,723	56,396	1,162,481	572,688	589,793	3,858,664	314,289
Commissions.....	*4,534	36,269	494,267	312,584	181,683	1,067,884	149,048
Depletion.....	--	--	2,166	*1,002	*1,163	5,543	*52
Depreciation.....	*8,955	89,337	583,955	329,485	254,470	2,869,919	351,111
Employee benefit programs.....	*1,668	*3,139	43,992	22,616	21,376	191,423	24,766
Insurance.....	*2,450	17,436	229,308	127,300	102,008	1,408,961	249,111
Legal and professional services.....	*1,310	26,064	135,117	72,931	62,186	773,494	109,999
Meals and entertainment deducted.....	*1,443	5,408	152,192	80,214	71,977	309,740	22,725
Mortgage interest.....	*2,748	*3,904	78,181	55,828	22,353	810,414	109,877
Other interest paid on business indebtedness.....	--	28,785	183,960	89,614	94,346	1,056,449	242,920
Office expenses.....	*2,280	20,990	209,421	112,331	97,089	1,006,875	112,394
Pension and profit-sharing plans.....	--	*1,960	12,314	6,292	6,022	45,001	2,501
Rent on machinery and equipment.....	*498	14,831	113,215	40,740	72,475	752,443	65,127
Rent on other business property.....	*12,033	64,360	491,448	251,724	239,724	5,644,091	365,894
Repairs.....	*2,639	12,267	201,736	104,784	96,953	1,322,810	263,998
Supplies.....	*2,356	56,711	447,111	182,451	264,660	1,940,461	228,004
Salaries and wages.....	*17,879	202,769	1,020,449	551,952	468,496	8,632,748	913,444
Taxes paid.....	*2,036	37,410	299,334	159,626	139,708	2,853,655	347,589
Travel.....	*3,422	31,856	373,665	241,272	132,394	881,220	59,457
Utilities.....	*4,593	38,165	466,814	234,479	232,335	3,435,745	350,896
Other business deductions.....	*9,087	111,962	1,255,277	638,917	616,360	6,799,664	794,061
Home office business deductions.....	*672	19,214	139,406	66,272	73,134	373,795	13,359
Depreciation, Form 8829.....	--	*2,372	16,835	7,335	9,501	38,851	*1,892
Net income less deficit ^{1,2}	80,116	127,505	5,260,516	2,777,199	2,483,317	11,404,845	1,424,732
Net income ^{1,2}	*81,825	226,241	5,883,429	3,093,415	2,790,013	16,262,486	1,820,589
Deficit ²	*1,709	98,737	622,912	316,216	306,696	4,857,641	395,857

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Manufacturing--continued		Wholesale trade			Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food fiber, chemicals, etc.	Total	Motor vehicle and parts dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*1,639	19,915	263,808	135,386	128,422	1,249,322	82,903
Business receipts, total ¹	*287,583	1,682,638	38,894,561	20,330,475	18,564,086	155,293,611	28,510,866
Income from sales and operations ¹	*287,361	1,681,810	38,360,661	20,022,862	18,337,799	153,193,035	28,229,039
Other business income.....	*223	*828	533,901	307,613	226,288	2,100,576	281,827
Business deductions, total ^{1,2}	*205,758	1,456,397	33,011,133	17,237,060	15,774,073	139,031,209	26,690,277
Cost of sales and operations.....	*113,620	726,699	25,999,086	13,550,275	12,448,811	103,720,456	22,668,639
Inventory, beginning of year.....	*16,977	100,406	1,711,269	1,193,586	517,683	13,992,086	2,883,204
Cost of labor.....	--	*27,241	684,548	464,091	220,457	2,069,354	391,668
Purchases.....	*117,233	616,509	22,919,921	11,450,833	11,469,088	96,191,281	21,022,259
Materials and supplies.....	*7,442	71,725	1,289,970	776,388	513,582	3,128,138	790,238
Other costs.....	--	18,169	1,290,824	996,644	294,181	3,349,331	792,772
Inventory, end of year.....	*28,032	107,352	1,897,447	1,331,267	566,180	15,009,735	3,211,501
Advertising expenses.....	*7,171	16,771	189,571	124,936	64,635	1,430,710	207,721
Bad debts from sales or services.....	--	*797	58,226	12,356	45,870	186,546	68,281
Car and truck expenses.....	*6,723	37,760	946,046	489,557	456,490	2,678,023	238,475
Commissions.....	*4,534	*34,041	462,659	291,072	171,587	810,169	105,153
Depletion.....	--	--	*1,984	*888	*1,096	4,116	*52
Depreciation.....	*8,241	35,829	461,386	256,028	205,358	1,889,649	275,631
Employee benefit programs.....	*1,668	*3,099	38,041	18,267	19,774	163,759	21,446
Insurance.....	*2,418	11,436	193,925	107,296	86,629	1,093,635	189,521
Legal and professional services.....	*753	17,619	107,606	55,814	51,792	512,328	74,907
Meals and entertainment deducted.....	*1,443	5,002	129,655	68,902	60,752	211,216	13,448
Mortgage interest.....	*2,748	*2,473	56,526	40,314	16,212	498,080	78,575
Other interest paid on business indebtedness.....	--	26,099	138,125	71,302	66,822	657,637	164,015
Office expenses.....	*2,208	15,617	178,542	98,368	80,174	685,028	89,075
Pension and profit-sharing plans.....	--	*1,947	11,647	5,624	6,022	40,740	2,462
Rent on machinery and equipment.....	*498	14,755	89,295	30,550	58,745	561,856	44,853
Rent on other business property.....	*12,033	57,843	408,890	195,296	213,594	4,285,785	279,076
Repairs.....	*2,639	11,039	167,673	88,890	78,783	938,373	199,673
Supplies.....	*2,355	48,861	384,988	137,691	247,297	1,225,647	149,427
Salaries and wages.....	*17,872	7,901,676	852,393	461,482	390,911	7,049,283	742,824
Taxes paid.....	*2,035	2,432,165	239,954	130,141	109,814	2,192,210	256,183
Travel.....	*3,422	854,069	313,345	201,142	112,203	540,724	42,764
Utilities.....	*4,593	2,868,710	395,029	199,122	195,907	2,473,682	262,115
Other business deductions.....	*8,784	5,873,364	1,041,267	530,055	511,212	4,832,097	510,873
Home office business deductions.....	--	374,333	128,129	63,118	65,011	246,204	2,355
Depreciation, Form 8829.....	--	33,433	16,303	7,203	9,100	17,130	*55
Net income ^{1,2}.....	*81,825	22,145,915	5,883,429	3,093,415	2,790,013	16,262,486	1,820,589
Returns with Schedule C-EZ:							
Number of returns.....	*11	213,377	22,264	11,208	11,056	191,113	9,458
Business receipts.....	*43	1,102,912	209,745	93,301	116,444	893,167	39,855
Business deductions.....	* (Z)	124,532	17,148	8,573	8,575	107,384	2,733
Net income.....	*43	978,380	192,597	84,728	107,869	785,783	37,122

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Retail trade--continued							
	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and supplier dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	55,594	32,785	50,939	108,624	118,048	33,439	103,923	150,948
Business receipts, total ¹	6,384,327	5,257,972	7,795,929	31,684,545	7,360,867	23,984,904	11,915,848	8,777,446
Income from sales and operations ¹	6,260,288	5,187,670	7,753,685	31,125,568	7,267,985	23,751,856	11,809,878	8,713,795
Other business income.....	124,040	70,302	42,244	558,977	92,882	233,048	105,970	63,651
Business deductions, total ^{1,2}	5,922,113	4,773,201	7,246,356	30,356,705	6,473,730	23,458,783	10,773,301	8,385,926
Cost of sales and operations.....	3,582,704	3,281,266	4,872,359	23,692,237	4,588,681	19,957,864	7,227,052	5,621,170
Inventory, beginning of year.....	755,073	459,771	1,040,933	2,170,589	643,574	616,987	2,235,818	1,881,659
Cost of labor.....	218,676	283,953	125,689	388,729	*40,822	101,191	163,809	199,035
Purchases.....	3,108,147	2,902,488	3,969,534	22,438,448	4,105,030	19,683,272	6,850,908	5,221,315
Materials and supplies.....	144,955	78,712	565,182	369,253	403,635	154,030	99,812	106,655
Other costs.....	190,597	73,733	258,311	561,722	58,154	52,070	197,097	178,485
Inventory, end of year.....	834,743	517,391	1,087,290	2,236,504	662,534	649,686	2,320,392	1,965,979
Advertising expenses.....	177,469	99,249	101,714	135,406	82,268	45,399	168,955	126,879
Bad debts from sales or services.....	15,342	4,423	8,950	34,711	4,948	15,399	19,178	7,224
Car and truck expenses.....	167,415	64,984	174,461	175,095	188,283	58,342	155,317	241,554
Commissions.....	60,304	13,652	15,966	59,308	24,297	12,318	41,272	60,447
Depletion.....	*6	--	*49	*564	*1,042	--	*2,156	*566
Depreciation.....	104,464	102,666	150,116	357,616	96,540	271,960	133,937	155,326
Employee benefit programs.....	8,256	17,378	13,954	22,785	10,592	18,815	6,398	9,343
Insurance.....	60,494	44,391	107,010	220,931	47,060	125,963	83,197	66,573
Legal and professional services.....	36,895	18,737	25,607	127,608	35,546	44,200	58,655	45,364
Meals and entertainment deducted.....	23,269	5,341	15,272	8,399	20,560	1,990	16,402	13,444
Mortgage interest.....	33,308	17,378	70,403	115,780	12,181	181,226	63,096	39,016
Other interest paid on business indebtedness.....	65,154	30,534	80,750	94,665	21,373	66,120	57,678	47,504
Office expenses.....	34,408	30,389	46,010	46,611	61,331	28,647	94,846	62,356
Pension and profit-sharing plans.....	*2,750	*1,445	*902	3,129	7,203	2,670	*2,952	*1,533
Rent on machinery and equipment.....	42,391	15,808	40,330	146,982	43,345	72,495	38,512	59,427
Rent on other business property.....	319,536	190,760	94,923	940,109	176,690	351,237	817,123	457,532
Repairs.....	60,302	36,369	91,042	230,285	40,011	120,881	51,044	49,880
Supplies.....	38,457	31,052	81,867	217,411	123,819	86,325	129,132	87,837
Salaries and wages.....	434,307	383,520	546,259	1,712,371	382,259	1,040,269	740,507	390,145
Taxes paid.....	102,341	96,556	189,918	507,040	87,878	275,248	256,945	188,191
Travel.....	36,422	33,638	23,159	11,796	28,986	4,686	60,870	37,348
Utilities.....	137,848	96,222	148,634	729,795	123,214	322,714	229,009	165,081
Other business deductions.....	358,390	151,212	343,009	758,305	248,245	352,599	302,291	396,745
Home office business deductions.....	18,318	*4,737	*3,691	*3,003	16,111	*450	12,265	42,549
Depreciation, Form 8829.....	*779	*611	--	*460	*648	*43	2,872	5,613
Net income less deficit ^{1,2}	462,214	484,771	549,573	1,327,840	887,137	526,120	1,142,628	392,773
Net income ^{1,2}	704,586	593,039	675,750	1,620,649	1,072,780	642,346	1,424,542	848,413
Deficit ²	242,372	108,267	126,177	292,809	185,643	116,225	281,914	455,640

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Retail trade--continued							
	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and supplier dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH NET INCOME								
Number of returns ¹	37,073	21,914	39,763	79,227	58,480	21,044	61,870	83,077
Business receipts, total ¹	5,374,863	4,818,735	6,500,671	26,883,233	6,829,093	19,610,249	10,445,163	6,888,688
Income from sales and operations ¹	5,258,958	4,749,952	6,460,043	26,405,264	6,768,599	19,414,478	10,339,868	6,844,135
Other business income.....	115,904	68,782	40,628	477,968	60,494	195,770	105,294	44,553
Business deductions, total ¹²	4,670,277	4,225,696	5,824,921	25,262,583	5,756,313	18,967,903	9,020,620	6,040,275
Cost of sales and operations.....	2,883,978	3,017,284	4,016,069	20,003,829	4,204,390	16,289,722	6,135,456	4,130,888
Inventory, beginning of year.....	543,715	394,152	699,134	1,767,213	560,524	421,785	1,699,305	1,096,499
Cost of labor.....	197,055	282,348	74,233	312,080	*40,205	81,121	143,780	148,370
Purchases.....	2,461,576	2,650,496	3,290,204	18,931,967	3,857,777	16,100,374	5,824,732	3,830,592
Materials and supplies.....	119,467	73,494	461,550	289,525	308,197	88,293	83,838	92,702
Other costs.....	166,215	55,710	237,949	543,681	31,941	50,409	170,584	91,453
Inventory, end of year.....	604,049	438,915	747,000	1,840,636	594,253	452,260	1,786,782	1,128,728
Advertising expenses.....	127,426	93,280	80,518	94,905	61,216	37,953	144,232	87,916
Bad debts from sales or services.....	5,748	3,896	7,950	29,794	3,001	13,378	17,044	4,460
Car and truck expenses.....	135,096	48,547	150,643	146,169	138,231	40,929	130,708	164,407
Commissions.....	44,041	13,143	15,944	56,711	16,166	3,033	38,230	50,464
Depletion.....	*6	--	*(Z)	*564	*10	--	*2,155	*566
Depreciation.....	63,015	69,355	98,281	264,001	71,116	179,106	118,453	98,194
Employee benefit programs.....	6,328	17,292	11,205	19,060	9,463	17,139	5,602	8,151
Insurance.....	45,201	38,537	84,846	178,788	42,659	97,975	71,082	46,067
Legal and professional services.....	29,233	14,392	20,556	73,039	25,347	35,699	43,223	29,251
Meals and entertainment deducted.....	20,237	4,772	14,510	6,167	17,518	1,754	12,180	8,345
Mortgage interest.....	18,932	8,385	50,745	72,745	10,317	90,029	42,418	26,722
Other interest paid on business indebtedness....	34,647	18,891	49,366	73,025	14,462	34,799	47,311	29,878
Office expenses.....	25,784	23,694	33,169	33,825	40,793	21,318	80,777	43,258
Pension and profit-sharing plans.....	*2,750	*1,342	*819	*1,943	7,171	2,670	*2,951	*1,525
Rent on machinery and equipment.....	37,382	14,043	36,742	124,413	14,960	64,928	33,906	35,786
Rent on other business property.....	258,054	147,186	73,681	823,347	165,405	307,687	590,985	296,555
Repairs.....	34,463	23,098	75,484	165,561	32,473	90,620	42,853	28,526
Supplies.....	28,871	20,049	56,798	157,278	90,907	61,613	95,249	52,835
Salaries and wages.....	344,572	353,315	422,219	1,326,003	360,301	880,032	657,034	304,433
Taxes paid.....	80,948	85,685	141,329	403,760	81,187	198,151	218,994	127,817
Travel.....	28,558	8,880	22,040	8,079	23,963	2,998	50,178	27,067
Utilities.....	104,363	76,374	98,164	547,753	106,094	230,045	176,612	107,788
Other business deductions.....	291,548	118,036	260,211	644,504	204,070	264,907	251,014	292,029
Home office business deductions.....	17,533	*4,725	*3,634	*2,555	*13,827	*450	*7,464	24,671
Depreciation, Form 8829.....	*596	*604	--	*416	*403	*43	*801	*3,559
Net income ¹².....	704,586	593,039	675,750	1,620,649	1,072,780	642,346	1,424,542	848,413
Returns with Schedule C-EZ:								
Number of returns.....	**	*4,232	*965	12,502	*1,781	*1,924	*3,997	16,691
Business receipts.....	**	*43,309	*4,823	106,300	*20,599	*20,207	*8,725	46,988
Business deductions.....	**	*1,494	--	4,764	*1,267	*966	*4,510	12,892
Net income.....	**	*41,815	*4,823	101,536	*19,332	*19,241	*4,215	34,096

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**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	31,094	422,688	1,075,154	790,376	14,574	4,349	169,027	250,736
Business receipts, total ¹	4,580,787	23,018,888	21,042,740	45,989,293	503,643	448,335	13,456,352	21,875,973
Income from sales and operations ¹	4,461,460	22,702,872	20,655,513	45,520,925	488,929	447,631	13,279,356	21,702,915
Other business income.....	119,328	316,016	387,227	468,368	14,714	*704	176,996	173,058
Business deductions, total ^{1,2}	4,199,350	21,519,502	18,720,808	38,829,476	473,671	446,882	11,397,300	19,066,647
Cost of sales and operations.....	2,934,139	12,877,108	10,344,932	4,768,886	49,347	*247,019	1,647,282	1,957,407
Inventory, beginning of year.....	612,455	3,986,564	1,686,925	125,929	*7,309	*29,019	11,565	7,251
Cost of labor.....	147,914	281,705	181,464	955,427	*12	--	568,156	316,633
Purchases.....	2,519,264	11,608,744	9,138,804	1,769,288	*38,249	*100,272	497,096	552,758
Materials and supplies.....	*40,280	816,524	431,004	312,692	*2,785	--	140,469	119,366
Other costs.....	199,963	725,908	574,630	1,706,320	*14,391	*120,968	439,539	971,768
Inventory, end of year.....	585,737	4,542,337	1,667,895	100,771	*13,397	*3,241	9,543	10,369
Advertising expenses.....	32,189	373,791	279,808	146,668	3,747	2,784	33,033	26,753
Bad debts from sales or services.....	4,185	13,421	44,330	17,172	--	*73	4,992	8,550
Car and truck expenses.....	54,397	558,438	1,706,089	8,083,277	11,025	10,674	2,374,864	3,689,928
Commissions.....	15,783	155,840	459,649	691,145	*3,337	*14,636	250,626	249,781
Depletion.....	--	*1,073	*34	*188	*74	*(Z)	*41	*73
Depreciation.....	62,771	490,794	592,618	4,553,296	75,450	43,604	1,373,090	2,609,100
Employee benefit programs.....	15,410	31,914	11,812	56,259	*1,226	*1	12,250	28,028
Insurance.....	39,646	241,269	123,314	1,956,220	11,932	7,636	635,542	959,374
Legal and professional services.....	13,147	129,681	128,055	203,868	6,071	1,408	66,606	91,376
Meals and entertainment deducted.....	8,143	54,155	120,038	649,220	8,107	530	108,187	492,521
Mortgage interest.....	35,251	105,449	27,448	283,807	*5,556	*536	64,632	134,749
Other interest paid on business indebtedness....	19,386	154,157	176,208	785,508	18,898	4,804	197,290	479,392
Office expenses.....	15,141	207,591	267,152	224,452	4,833	1,706	64,302	79,828
Pension and profit-sharing plans.....	*1,048	13,164	5,705	15,384	*5	--	*7,346	2,757
Rent on machinery and equipment.....	12,739	99,193	116,092	1,473,863	9,152	*1,807	363,864	683,903
Rent on other business property.....	180,577	1,407,668	342,043	368,448	19,105	*12,729	75,893	124,905
Repairs.....	33,923	196,858	148,217	2,984,018	31,249	15,127	970,751	1,648,487
Supplies.....	37,540	354,554	524,463	661,330	5,557	10,130	182,179	333,694
Salaries and wages.....	237,724	1,473,545	378,398	2,577,621	44,523	5,638	870,125	1,230,630
Taxes paid.....	85,014	504,092	212,843	916,375	4,879	1,136	276,681	532,315
Travel.....	23,645	200,101	361,112	388,340	16,574	958	94,054	170,109
Utilities.....	128,005	561,323	443,005	606,226	9,121	4,712	167,569	275,450
Other business deductions.....	209,413	1,229,012	1,656,382	6,309,653	132,468	58,132	1,535,403	3,222,886
Home office business deductions.....	*135	64,995	194,182	56,746	*466	*179	18,148	27,811
Depreciation, Form 8829.....	*42	5,687	20,205	6,264	*194	--	1,633	3,351
Net income less deficit ^{1,2}	386,305	1,498,819	2,321,934	7,175,889	42,702	729	2,059,052	2,809,939
Net income ^{1,2}	414,431	2,467,637	3,977,726	8,271,426	142,772	26,458	2,334,182	3,216,213
Deficit ²	28,126	968,818	1,655,792	1,095,537	100,070	25,729	275,130	406,274

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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 NET INCOME								
Number of returns ¹	25,153	214,323	524,494	640,213	9,456	3,320	139,936	195,821
Business receipts, total ¹	4,065,867	18,478,212	16,887,974	38,283,780	402,563	424,180	11,240,542	17,574,745
Income from sales and operations ¹	3,947,036	18,198,015	16,577,646	37,897,684	388,809	424,118	11,085,075	17,448,124
Other business income.....	118,830	280,196	310,327	386,095	*13,754	*62	155,467	126,621
Business deductions, total ¹²	3,651,435	16,010,663	12,910,244	30,015,707	259,792	397,722	8,906,360	14,358,532
Cost of sales and operations.....	2,650,863	9,977,317	7,742,020	3,758,039	*34,774	*247,019	1,330,295	1,408,202
Inventory, beginning of year.....	473,028	2,370,983	1,082,548	93,060	*432	*29,019	*4,457	*3,105
Cost of labor.....	*88,231	153,915	156,349	688,430	--	--	408,074	209,798
Purchases.....	2,392,346	8,969,284	6,859,675	1,611,391	*24,340	*100,272	469,152	475,455
Materials and supplies.....	*10,380	579,514	230,941	235,128	--	--	95,949	90,334
Other costs.....	188,536	629,100	390,981	1,192,622	*10,097	*120,968	357,539	633,643
Inventory, end of year.....	501,658	2,725,479	978,474	62,592	*95	*3,241	*4,875	*4,134
Advertising expenses.....	29,139	279,914	186,490	108,121	*928	*2,203	28,312	21,825
Bad debts from sales or services.....	3,017	10,725	19,254	9,121	--	*73	4,965	2,190
Car and truck expenses.....	42,634	344,373	1,097,811	6,461,350	*2,585	*6,420	1,944,449	2,922,996
Commissions.....	7,350	117,194	342,738	590,543	*1,110	*14,318	228,402	175,338
Depletion.....	--	*733	*29	*113	*(Z)	--	*40	*73
Depreciation.....	49,694	283,829	318,974	3,065,670	6,777	33,910	949,015	1,749,595
Employee benefit programs.....	12,175	25,223	10,676	37,933	*1,094	--	10,361	17,561
Insurance.....	30,908	180,472	87,580	1,529,392	5,028	5,029	492,655	743,636
Legal and professional services.....	11,922	75,110	79,649	164,817	2,151	*914	54,864	74,164
Meals and entertainment deducted.....	6,686	32,992	72,607	564,054	7,724	*102	83,407	439,646
Mortgage interest.....	30,664	54,481	14,066	214,713	*128	--	56,087	100,881
Other interest paid on business indebtedness....	16,311	95,302	79,631	523,246	*3,712	*759	135,230	339,846
Office expenses.....	12,058	142,530	138,747	170,176	*3,933	*1,299	46,209	62,171
Pension and profit-sharing plans.....	*1,048	13,164	2,896	15,183	--	--	*7,323	2,586
Rent on machinery and equipment.....	11,498	64,924	78,421	1,216,544	*8,480	*2	286,897	544,979
Rent on other business property.....	139,725	965,846	238,239	309,103	*13,144	*10,625	62,088	102,381
Repairs.....	25,319	117,476	102,829	2,291,634	*2,979	*7,253	705,833	1,310,082
Supplies.....	28,484	207,735	276,401	572,354	3,548	*5,693	151,351	295,272
Salaries and wages.....	216,078	1,188,741	253,732	1,815,956	*38,020	*4,381	651,616	807,542
Taxes paid.....	63,446	393,863	140,847	712,259	3,760	*839	220,552	402,187
Travel.....	15,924	133,681	176,591	276,091	*12,685	*524	58,832	144,051
Utilities.....	102,966	380,727	280,682	477,011	7,172	*2,982	129,496	207,106
Other business deductions.....	143,417	868,410	983,078	5,031,002	99,092	52,277	1,249,974	2,451,805
Home office business deductions.....	*110	35,588	133,293	49,778	--	*179	15,557	25,575
Depreciation, Form 8829.....	*42	2,121	8,492	3,973	--	--	1,246	2,183
Net income ¹²	414,431	2,467,637	3,977,726	8,271,426	142,772	26,458	2,334,182	3,216,213
Returns with Schedule C-EZ:								
Number of returns.....	**	32,615	105,976	72,602	*4,044	*954	*5,962	*9,573
Business receipts.....	**	93,143	507,131	439,916	*23,909	*2,712	*32,346	*74,106
Business deductions.....	**	20,315	56,880	51,504	*969	*922	*2,550	*6,840
Net income	**	72,828	450,251	388,412	*22,940	*1,790	*29,796	*67,266

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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	*973	*941	107,387	15,772	17,513	**	**10,255
Business receipts, total ¹	*26,839	*6,299	3,104,899	658,603	317,771	**	**205,850
Income from sales and operations ¹	*26,835	*6,299	3,051,505	658,230	317,771	**	**203,368
Other business income.....	*4	--	*53,394	*373	--	**	**2,482
Business deductions, total ^{1,2}	*26,645	*2,153	2,321,122	539,814	231,467	**	**195,082
Cost of sales and operations.....	--	--	*11,379	*44,176	*24	**	**37,642
Inventory, beginning of year.....	--	--	*4,740	--	--	**	**
Cost of labor.....	--	--	--	*10	--	**	**
Purchases.....	--	--	*250	*2,373	*23	**	**10,459
Materials and supplies.....	--	--	--	*323	--	**	**994
Other costs.....	--	--	*8,083	*41,516	*1	**	**26,189
Inventory, end of year.....	--	--	*1,694	*46	--	**	**
Advertising expenses.....	--	--	36,297	5,633	*159	**	**2,358
Bad debts from sales or services.....	--	--	*1,671	*576	--	**	**
Car and truck expenses.....	*3,468	--	438,983	45,382	79,697	**	**4,458
Commissions.....	--	--	87,750	*1,554	--	**	**286
Depletion.....	--	--	--	--	--	**	**
Depreciation.....	*636	--	124,590	88,958	23,252	**	**19,933
Employee benefit programs.....	*221	--	*3,179	*511	*919	**	**1,977
Insurance.....	*2,447	--	165,085	27,839	*3,168	**	**6,261
Legal and professional services.....	*107	--	7,695	2,553	*583	**	**580
Meals and entertainment deducted.....	*143	--	11,027	7,829	*2,361	**	**2,202
Mortgage interest.....	*273	--	45,537	*4,913	*163	**	**1,523
Other interest paid on business indebtedness.....	--	--	32,353	17,719	*29	**	**8
Office expenses.....	*55	--	20,041	4,342	*1,855	**	**7,753
Pension and profit-sharing plans.....	--	--	*3,952	--	--	**	**
Rent on machinery and equipment.....	*284	--	305,003	*18,656	*29,109	**	**3
Rent on other business property.....	--	--	62,182	--	*2,072	**	**2,090
Repairs.....	*1,685	--	128,651	28,675	*7,634	**	**15,329
Supplies.....	*58	--	25,244	10,694	*615	**	**5,439
Salaries and wages.....	*11,969	--	*12,270	*62,947	*39,814	**	**4,162
Taxes paid.....	*1,129	--	34,809	14,663	*2,828	**	**2,911
Travel.....	*20	--	*5,892	*20,947	*3,876	**	**9,247
Utilities.....	*449	--	40,322	10,129	*2,399	**	**1,777
Other business deductions.....	*3,702	--	702,827	119,307	25,340	**	**69,023
Home office business deductions.....	--	--	*2,953	*1,028	*1	**	**117
Depreciation, Form 8829.....	--	--	*543	*89	--	**	**27
Net income less deficit ^{1,2}	*193	*4,146	787,131	118,788	86,304	**	**10,867
Net income ^{1,2}	*1,203	*4,146	853,659	148,029	88,418	**	**59,309
Deficit ²	*1,009	--	66,528	*29,240	*2,114	**	**39,443

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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	**	*941	92,699	14,318	17,119	**	**4,437
Business receipts, total ¹	**	*6,299	2,783,437	590,008	266,217	**	**191,769
Income from sales and operations ¹	**	*6,299	2,735,655	589,998	266,217	**	**191,769
Other business income.....	**	--	*47,782	*11	--	**	**
Business deductions, total ¹²	**	*2,153	1,933,131	441,979	177,800	**	**140,257
Cost of sales and operations.....	**	--	*8,332	*44,167	*1	**	**994
Inventory, beginning of year.....	**	--	--	--	--	**	**
Cost of labor.....	**	--	--	--	--	**	**
Purchases.....	**	--	*250	*2,373	--	**	**
Materials and supplies.....	**	--	--	*323	--	**	**994
Other costs.....	**	--	*8,083	*41,516	*1	**	**
Inventory, end of year.....	**	--	--	*46	--	**	**
Advertising expenses.....	**	--	14,630	*4,797	*159	**	**1,919
Bad debts from sales or services.....	**	--	*529	*576	--	**	**
Car and truck expenses.....	**	--	332,658	44,670	79,173	**	**7,839
Commissions.....	**	--	87,279	*1,415	--	**	**
Depletion.....	**	--	--	--	--	**	**
Depreciation.....	**	--	80,072	75,174	*22,914	**	**8,573
Employee benefit programs.....	**	--	*116	*508	*919	**	**221
Insurance.....	**	--	133,766	23,169	*2,615	**	**8,274
Legal and professional services.....	**	--	7,456	*1,432	*579	**	**146
Meals and entertainment deducted.....	**	--	10,899	*7,500	*1,094	**	**606
Mortgage interest.....	**	--	*31,021	*4,913	*65	**	**
Other interest paid on business indebtedness.....	**	--	*9,704	12,260	--	**	**
Office expenses.....	**	--	15,831	*1,914	*1,549	**	**3,303
Pension and profit-sharing plans.....	**	--	*3,952	--	--	**	**
Rent on machinery and equipment.....	**	--	284,338	*4,302	*28,739	**	**284
Rent on other business property.....	**	--	59,950	--	*967	**	**2,051
Repairs.....	**	--	115,798	17,120	*7,269	**	**11,649
Supplies.....	**	--	20,516	10,562	*241	**	**3,562
Salaries and wages.....	**	--	*9,720	*60,737	*9,322	**	**15,546
Taxes paid.....	**	--	29,750	13,345	*2,719	**	**1,129
Travel.....	**	--	*4,982	*2,968	*3,862	**	**7,188
Utilities.....	**	--	34,372	8,184	*2,364	**	**1,570
Other business deductions.....	**	--	624,444	100,456	*7,675	**	**65,286
Home office business deductions.....	**	--	*1,582	*1,028	*1	**	**117
Depreciation, Form 8829.....	**	--	--	*89	--	**	**27
Net income ¹²	**	*4,146	853,659	148,029	88,418	**	**51,512
Returns with Schedule C-EZ:							
Number of returns.....	**	*941	*10,601	*2,914	*7,922	**	**150
Business receipts.....	**	*6,299	*96,201	*4,388	*27,874	**	**31
Business deductions.....	**	*2,153	*11,430	*785	*5,571	**	**1
Net income	**	*4,146	*84,771	*3,603	*22,303	**	**30

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Transportation and warehousing--continued			Information				
	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries	Motion picture and sound recording	Broadcasting and tele-communications	Information services and data processing services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	37,446	157,753	3,651	236,546	61,348	61,930	36,118	77,150
Business receipts, total ¹	1,575,197	3,438,180	371,352	6,987,894	1,927,882	1,972,154	1,382,339	1,705,519
Income from sales and operations ¹	1,572,797	3,397,378	367,911	6,757,278	1,769,931	1,932,345	1,356,411	1,698,591
Other business income.....	*2,400	40,802	*3,441	230,616	157,951	39,809	25,928	6,928
Business deductions, total ¹²	1,273,597	2,525,986	329,109	5,165,264	1,487,130	1,417,882	1,126,118	1,134,135
Cost of sales and operations.....	149,956	415,904	*208,749	1,500,913	392,516	238,085	474,108	396,204
Inventory, beginning of year.....	*32,328	*11,662	*22,055	92,444	57,388	15,244	*3,531	*16,281
Cost of labor.....	*3,392	*67,225	--	220,636	*24,906	*27,069	*8,047	*160,614
Purchases.....	117,613	*281,401	*168,795	765,393	78,953	41,762	454,743	189,935
Materials and supplies.....	*17,316	*1,976	*29,463	238,603	127,644	74,148	*8,259	*28,552
Other costs.....	*11,469	*65,355	*7,041	317,771	170,352	125,378	*2,182	19,860
Inventory, end of year.....	*32,162	*11,715	*18,604	133,933	66,727	45,516	*2,654	*19,037
Advertising expenses.....	17,221	16,351	*2,333	128,060	63,624	19,489	23,437	21,510
Bad debts from sales or services.....	*788	*521	*(Z)	37,676	*1,453	*1,116	*29,646	*5,460
Car and truck expenses.....	182,007	1,235,535	7,258	377,834	142,636	106,219	59,471	69,508
Commissions.....	*33,600	*41,609	*7,965	241,452	72,142	59,647	50,361	59,302
Depletion.....	--	--	--	*414	--	*8	*407	--
Depreciation.....	134,292	48,569	11,823	357,736	60,005	180,397	52,690	64,644
Employee benefit programs.....	7,827	*28	*93	7,841	4,510	*1,939	*579	*813
Insurance.....	81,150	51,530	4,256	40,839	10,138	13,786	10,481	6,433
Legal and professional services.....	10,483	14,832	1,574	105,991	25,767	30,707	18,014	31,503
Meals and entertainment deducted.....	7,323	8,630	*361	46,547	11,339	18,425	6,411	10,372
Mortgage interest.....	*17,431	*1,749	*6,745	15,548	6,861	*8,147	*451	*88
Other interest paid on business indebtedness.....	23,617	*9,250	*2,148	34,108	12,549	6,823	9,463	5,273
Office expenses.....	12,715	25,592	1,431	127,102	43,266	33,834	12,338	37,664
Pension and profit-sharing plans.....	*1,242	*9	*73	3,741	*2,628	*332	--	*781
Rent on machinery and equipment.....	13,590	48,148	*344	101,295	15,555	42,454	37,623	5,663
Rent on other business property.....	33,252	17,849	*18,371	229,599	32,266	117,126	25,115	55,093
Repairs.....	81,263	42,362	12,806	41,695	4,849	28,153	6,213	2,481
Supplies.....	25,894	59,011	2,816	173,113	40,015	77,384	14,366	41,347
Salaries and wages.....	152,111	125,196	*18,236	285,955	86,933	64,853	88,110	46,059
Taxes paid.....	28,008	13,729	3,287	56,035	15,930	17,119	6,859	16,127
Travel.....	37,778	27,093	*1,791	131,758	36,388	37,691	26,223	31,456
Utilities.....	48,373	40,036	5,889	200,715	36,507	73,727	54,843	35,638
Other business deductions.....	167,828	261,978	10,759	824,271	340,915	206,582	112,912	163,862
Home office business deductions.....	*1,745	*4,297	--	77,920	24,949	28,029	*2,566	22,376
Depreciation, Form 8829.....	*177	*251	--	10,783	4,892	*1,062	*374	4,455
Net income less deficit ¹².....	301,600	912,194	42,243	1,822,737	440,752	554,272	256,222	571,491
Net income ¹²	365,266	997,002	43,770	2,345,093	540,808	717,228	333,658	753,399
Deficit ²	63,666	84,808	*1,527	522,357	100,056	162,956	77,437	181,908

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Transportation and warehousing--continued			Information				
	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries	Motion picture and sound recording	Broadcasting and tele-communications	Information services and data processing services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH NET INCOME								
Number of returns ¹	30,698	127,833	3,637	166,793	48,971	39,551	27,743	50,528
Business receipts, total ¹	1,346,840	3,097,119	360,059	6,302,982	1,753,923	1,624,486	1,300,863	1,623,709
Income from sales and operations ¹	1,346,835	3,058,167	356,619	6,106,598	1,596,297	1,612,036	1,277,864	1,620,401
Other business income.....	*5	*38,952	*3,441	196,384	157,626	12,451	*22,999	*3,308
Business deductions, total ¹²	981,574	2,100,117	316,290	3,957,925	1,213,115	907,258	967,205	870,346
Cost of sales and operations.....	*116,668	358,838	*208,747	1,362,656	352,191	188,679	465,599	356,186
Inventory, beginning of year.....	*22,330	*11,662	*22,055	44,504	26,886	*1,297	*3,531	*12,790
Cost of labor.....	*3,333	*67,225	--	218,419	*23,839	*25,955	*8,011	*160,614
Purchases.....	*94,600	*276,154	*168,795	651,169	40,327	*10,057	448,460	*152,325
Materials and supplies.....	*16,091	*1,976	*29,461	220,954	127,529	*58,375	*6,499	*28,552
Other costs.....	*560	*13,174	*7,041	280,643	167,393	94,467	*1,752	*17,030
Inventory, end of year.....	*20,245	*11,353	*18,604	53,033	33,782	*1,472	*2,654	*15,125
Advertising expenses.....	16,221	14,797	*2,330	66,798	26,947	12,149	10,189	17,513
Bad debts from sales or services.....	*787	--	--	30,808	*1,445	*418	*27,715	*1,231
Car and truck expenses.....	138,929	975,586	*6,043	281,534	95,753	85,998	43,838	55,946
Commissions.....	*33,600	*41,127	*7,955	213,260	69,127	45,514	48,853	49,765
Depletion.....	--	--	--	*407	--	--	*407	--
Depreciation.....	95,116	33,963	*10,561	215,106	45,552	95,792	27,390	46,371
Employee benefit programs.....	*7,053	*7	*93	7,389	*4,464	*1,798	*333	*794
Insurance.....	68,099	43,193	*3,929	33,138	9,815	8,529	9,210	5,584
Legal and professional services.....	8,408	13,372	*1,331	56,825	14,676	22,670	10,816	8,663
Meals and entertainment deducted.....	5,846	6,870	*359	35,316	9,727	13,330	3,672	8,587
Mortgage interest.....	*15,059	*576	*5,983	8,271	*6,059	*1,997	*126	*88
Other interest paid on business indebtedness.....	12,510	*7,925	*1,300	19,652	10,437	1,477	*3,237	4,502
Office expenses.....	10,664	22,266	*1,037	90,141	37,990	19,414	8,323	24,414
Pension and profit-sharing plans.....	*1,240	*9	*73	3,710	*2,615	*322	--	*772
Rent on machinery and equipment.....	10,955	47,227	*340	88,048	15,320	31,665	36,281	4,782
Rent on other business property.....	22,664	16,862	*18,369	121,467	31,667	27,646	19,478	42,676
Repairs.....	59,938	41,224	*12,489	23,180	4,083	12,174	4,949	1,974
Supplies.....	23,061	55,779	*2,770	111,322	25,762	55,478	8,792	21,290
Salaries and wages.....	113,084	90,926	*15,062	224,842	78,514	34,707	73,824	37,797
Taxes paid.....	22,575	12,977	*2,425	44,833	14,119	10,474	4,805	15,435
Travel.....	14,071	25,168	*1,759	101,882	31,899	26,068	23,512	20,404
Utilities.....	44,361	33,752	*5,653	150,125	30,047	45,191	46,285	28,602
Other business deductions.....	134,815	237,496	*7,682	595,602	276,109	132,235	83,791	103,467
Home office business deductions.....	*1,745	*3,995	--	54,510	15,408	27,726	*2,349	9,027
Depreciation, Form 8829.....	*177	*251	--	5,860	2,508	*1,017	*374	*1,961
Net income ¹²	365,266	997,002	43,770	2,345,093	540,808	717,228	333,658	753,399
Returns with Schedule C-EZ:								
Number of returns.....	*4,814	24,728	--	34,733	6,990	*6,676	*7,194	13,873
Business receipts.....	*42,521	129,529	--	149,247	18,879	*22,624	*24,975	82,768
Business deductions.....	*4,103	16,179	--	17,105	3,388	*5,809	*3,429	4,479
Net income	*38,418	113,350	--	132,142	15,491	*16,815	*21,546	78,289

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	579,362	54,913	139,928	4,672	27,690	4,965	956
Business receipts, total ¹	86,390,620	3,174,011	59,678,189	5,566,788	10,746,057	4,455,966	1,086,282
Income from sales and operations ¹	84,339,315	3,104,080	58,473,157	5,505,498	10,100,116	4,410,467	1,068,612
Other business income.....	2,051,306	69,930	1,205,032	61,290	645,941	45,498	*17,670
Business deductions, total ^{1,2}	71,981,510	2,364,997	56,020,796	5,532,328	9,969,881	4,470,310	1,052,029
Cost of sales and operations.....	50,995,354	1,107,309	48,820,365	5,356,127	7,781,466	4,176,802	1,010,621
Inventory, beginning of year.....	669,133	95,740	549,172	*12,464	122,765	*(Z)	*356
Cost of labor.....	453,802	*34,593	291,199	*54,648	*233,929	--	--
Purchases.....	35,984,899	745,062	34,954,699	3,731,105	6,538,509	*3,946,389	*670,924
Materials and supplies.....	52,310	*3,991	17,833	*20	*134	*423	*27
Other costs.....	14,137,456	341,572	13,164,146	1,568,664	927,727	*229,990	*339,617
Inventory, end of year.....	302,247	113,650	156,685	*10,774	*41,598	*(Z)	*303
Advertising expenses.....	612,544	80,963	82,512	*1,825	9,282	*697	*59
Bad debts from sales or services.....	102,561	26,050	48,397	--	*5	--	--
Car and truck expenses.....	1,907,407	180,429	280,365	12,841	53,744	2,040	*1,224
Commissions.....	1,952,520	62,872	483,315	48,199	97,916	20,417	*1,597
Depletion.....	3,875	*5	3,612	--	*1,640	*(Z)	--
Depreciation.....	661,404	56,478	157,065	7,034	23,373	8,608	1,151
Employee benefit programs.....	126,342	2,589	12,078	*9	3,361	*4,160	*54
Insurance.....	334,964	15,092	57,134	*195	13,314	2,252	*60
Legal and professional services.....	321,116	29,840	125,145	11,045	29,669	2,999	125
Meals and entertainment deducted.....	371,916	33,513	85,701	1,879	24,243	5,423	128
Mortgage interest.....	142,316	7,222	52,275	*48	1,396	*2,659	*277
Other interest paid on business indebtedness.....	526,909	39,420	378,228	12,301	70,134	18,094	555
Office expenses.....	870,746	53,925	156,959	1,314	23,323	3,148	221
Pension and profit-sharing plans.....	64,020	*4,607	11,564	*2	*5,183	*1	*2
Rent on machinery and equipment.....	335,328	40,448	42,858	*866	4,777	3,064	*401
Rent on other business property.....	1,012,070	65,696	220,301	2,920	54,082	7,923	*565
Repairs.....	187,063	15,034	46,987	*1,264	3,830	769	*8
Supplies.....	462,880	31,067	86,909	4,116	15,915	890	*43
Salaries and wages.....	2,643,051	73,064	510,839	*3,221	90,344	35,161	*736
Taxes paid.....	376,617	24,910	82,592	850	18,997	2,445	*113
Travel.....	499,898	39,640	135,510	9,767	21,472	1,523	*146
Utilities.....	883,798	67,221	145,210	2,960	34,157	2,139	290
Other business deductions.....	6,359,367	274,478	3,933,724	50,577	1,576,637	168,995	33,576
Home office business deductions.....	193,758	30,858	51,140	*2,758	10,816	--	*77
Depreciation, Form 8829.....	23,455	*1,886	8,344	*1,226	*2,870	--	*8
Net income less deficit ^{1,2}.....	14,415,248	809,014	3,658,432	34,459	776,176	-14,345	34,253
Net income ^{1,2}	16,050,820	890,777	4,731,880	102,309	990,423	157,075	40,423
Deficit ²	1,635,572	81,763	1,073,448	67,850	214,247	171,420	6,170

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
BUSINESSES WITH NET INCOME							
Number of returns ¹	419,091	42,054	88,504	3,314	16,629	1,818	565
Business receipts, total ¹	64,939,668	3,002,045	40,147,755	3,864,573	7,495,460	699,111	589,264
Income from sales and operations ¹	63,269,994	2,957,833	39,277,820	3,812,929	6,981,514	676,496	587,487
Other business income.....	1,669,674	44,212	869,935	51,644	513,946	22,615	*1,777
Business deductions, total ^{1,2}	48,895,413	2,111,267	35,415,883	3,762,264	6,505,037	542,036	548,841
Cost of sales and operations.....	32,819,841	1,074,981	31,075,201	3,688,169	4,818,409	*464,811	*526,502
Inventory, beginning of year.....	517,499	*86,185	414,319	*1,294	*5,214	*(Z)	--
Cost of labor.....	387,645	*32,350	*228,687	--	*226,929	--	--
Purchases.....	21,343,484	718,305	20,493,320	*2,554,709	4,249,830	*235,591	*266,113
Materials and supplies.....	45,081	*3,991	*12,483	--	*134	*423	--
Other costs.....	10,776,466	*336,196	10,044,263	*1,134,826	359,489	*228,796	*260,389
Inventory, end of year.....	250,335	*102,045	117,870	*2,660	*23,188	*(Z)	--
Advertising expenses.....	557,830	68,443	78,369	*1,708	7,974	*667	*26
Bad debts from sales or services.....	41,300	*1,393	15,425	--	*5	--	--
Car and truck expenses.....	1,542,444	140,344	234,470	11,155	37,820	*609	*145
Commissions.....	1,427,499	62,239	268,192	*6,858	74,166	*4,348	*163
Depletion.....	3,502	*5	3,239	--	*1,640	*(Z)	--
Depreciation.....	544,057	46,649	115,562	3,555	20,072	931	*569
Employee benefit programs.....	117,966	2,555	6,619	--	*3,179	*170	--
Insurance.....	301,136	13,783	47,054	*173	11,281	*368	--
Legal and professional services.....	245,679	24,362	76,258	2,277	23,766	658	*39
Meals and entertainment deducted.....	326,420	31,045	67,876	1,237	19,525	463	*93
Mortgage interest.....	97,555	*4,371	31,188	*46	*1,189	*142	*29
Other interest paid on business indebtedness.....	168,872	27,246	55,281	9,563	4,151	4,370	*130
Office expenses.....	760,748	38,134	134,645	270	22,205	460	*67
Pension and profit-sharing plans.....	63,810	*4,607	11,452	--	*5,183	--	--
Rent on machinery and equipment.....	301,191	38,086	30,266	*844	4,279	*40	*401
Rent on other business property.....	876,129	48,825	172,190	*2,582	28,196	*610	*35
Repairs.....	145,861	13,329	19,805	*1,245	3,510	*49	--
Supplies.....	372,241	27,881	70,730	*3,544	14,360	*104	*(Z)
Salaries and wages.....	2,463,947	64,523	437,942	*2,966	83,888	*4,457	--
Taxes paid.....	331,395	20,639	63,601	*272	17,189	314	*(Z)
Travel.....	408,745	29,631	97,963	5,343	16,703	834	*53
Utilities.....	778,089	49,500	123,553	2,159	29,187	1,528	*122
Other business deductions.....	3,999,676	246,615	2,130,589	16,383	1,245,910	55,999	*20,409
Home office business deductions.....	170,435	30,839	42,012	*1,703	10,445	--	*55
Depreciation, Form 8829.....	19,812	*1,881	7,094	*760	*2,850	--	*(Z)
Net income ^{1,2}	16,050,820	890,777	4,731,880	102,309	990,423	157,075	40,423
Returns with Schedule C-EZ:							
Number of returns.....	62,102	8,127	16,526	*1,689	2,188	*208	--
Business receipts.....	373,418	52,938	92,793	*2,747	4,114	*34,685	--
Business deductions.....	33,688	2,267	10,012	*211	806	*102	--
Net income	339,730	50,671	82,781	*2,536	3,308	*34,583	--

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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, commodity contracts, and other financial investments--continued	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
	(85)				(86)		
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	101,645	384,522	326,762	57,760	851,434	788,716	16,728
Business receipts, total ¹	37,823,097	23,538,421	20,995,816	2,542,605	42,872,742	39,418,222	1,039,098
Income from sales and operations ¹	37,388,464	22,762,078	20,237,892	2,524,185	42,004,242	38,611,213	1,004,454
Other business income.....	434,632	776,343	757,924	18,419	868,500	807,009	34,643
Business deductions, total ^{1,2}	34,996,247	13,595,717	12,274,152	1,321,565	24,606,899	21,503,703	798,506
Cost of sales and operations.....	30,495,350	1,067,679	905,695	161,985	4,688,347	3,635,734	49,562
Inventory, beginning of year.....	413,588	24,221	18,098	*6,123	823,957	665,719	36,357
Cost of labor.....	*2,621	128,011	29,036	*98,974	267,570	226,223	*1,081
Purchases.....	20,067,773	285,138	277,186	*7,952	2,776,793	1,995,141	26,979
Materials and supplies.....	17,229	30,485	14,167	*16,319	336,032	275,313	*15,912
Other costs.....	10,098,148	631,738	597,734	34,004	1,316,248	1,131,797	15,143
Inventory, end of year.....	104,009	31,913	30,526	*1,387	832,253	658,460	45,910
Advertising expenses.....	70,649	449,069	420,373	28,696	1,333,760	1,303,662	17,234
Bad debts from sales or services.....	48,392	28,114	28,090	*24	39,179	37,962	*158
Car and truck expenses.....	210,516	1,446,613	1,209,025	237,589	2,816,515	2,740,700	37,243
Commissions.....	315,186	1,406,332	1,326,645	79,687	2,324,702	2,304,572	23,210
Depletion.....	1,971	258	235	*24	17,033	15,760	*6
Depreciation.....	116,898	447,861	406,585	41,276	1,847,988	1,083,099	87,052
Employee benefit programs.....	4,493	111,675	98,313	*13,363	49,481	46,859	1,415
Insurance.....	41,314	262,738	241,863	20,875	330,111	287,387	18,912
Legal and professional services.....	81,307	166,132	151,704	14,427	453,648	432,237	16,426
Meals and entertainment deducted.....	54,029	252,701	234,972	17,728	427,419	415,404	9,403
Mortgage interest.....	47,895	82,819	77,942	*4,876	381,206	336,607	88,954
Other interest paid on business indebtedness.....	277,145	109,262	102,970	6,292	380,890	275,840	24,554
Office expenses.....	128,954	659,862	582,974	76,888	926,765	905,269	12,163
Pension and profit-sharing plans.....	6,376	47,849	45,497	*2,352	35,561	35,396	*134
Rent on machinery and equipment.....	33,750	252,022	227,932	24,090	390,477	317,457	6,957
Rent on other business property.....	154,812	726,072	691,710	34,363	670,559	531,605	38,917
Repairs.....	41,115	125,043	113,856	11,187	374,260	312,000	41,497
Supplies.....	65,945	344,903	312,250	32,653	573,523	528,076	10,008
Salaries and wages.....	381,378	2,059,148	1,934,843	124,305	853,632	662,927	82,274
Taxes paid.....	60,187	269,115	254,120	14,995	385,435	308,322	44,540
Travel.....	102,601	324,748	272,968	51,780	366,468	346,560	9,037
Utilities.....	105,664	671,367	612,044	59,323	947,534	885,580	52,658
Other business deductions.....	2,103,939	2,151,165	1,913,863	237,303	3,717,925	3,489,582	125,889
Home office business deductions.....	37,489	111,760	89,428	22,332	225,895	221,230	*304
Depreciation, Form 8829.....	4,240	13,225	9,032	*4,194	22,567	22,225	*68
Net income less deficit ^{1,2}	2,827,889	9,947,802	8,727,558	1,220,243	18,270,902	17,906,626	241,498
Net income ^{1,2}	3,441,650	10,428,163	9,162,530	1,265,632	19,782,204	19,080,663	352,455
Deficit ²	613,761	480,361	434,972	45,389	1,511,302	1,174,037	110,958

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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, commodity contracts, and other financial investments--continued	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
	(85)				(86)		
BUSINESSES WITH NET INCOME							
Number of returns ¹	66,178	288,532	245,918	42,614	661,748	619,984	11,044
Business receipts, total ¹	27,499,347	21,789,868	19,326,177	2,463,691	39,904,894	37,294,360	835,643
Income from sales and operations ¹	27,219,394	21,034,341	18,589,048	2,445,293	39,140,334	36,586,410	819,181
Other business income.....	279,953	755,527	737,129	18,398	764,560	707,950	16,462
Business deductions, total ^{1,2}	24,057,705	11,368,262	10,170,203	1,198,059	20,124,696	18,215,300	483,149
Cost of sales and operations.....	21,577,311	669,658	513,266	156,392	3,817,208	3,075,712	35,237
Inventory, beginning of year.....	407,810	16,995	16,499	*496	434,204	328,844	*2,367
Cost of labor.....	*1,758	126,609	*27,634	*98,974	242,375	210,775	*801
Purchases.....	13,187,077	131,860	124,423	*7,437	2,252,174	1,663,507	19,649
Materials and supplies.....	*11,925	28,607	12,292	*16,315	228,809	222,166	*14,445
Other costs.....	8,060,763	396,008	362,287	*33,721	1,134,996	999,267	10,305
Inventory, end of year.....	92,022	30,421	29,870	*551	475,349	348,848	12,330
Advertising expenses.....	67,994	411,018	383,719	27,299	1,215,894	1,194,361	12,728
Bad debts from sales or services.....	15,420	24,482	24,458	*24	14,434	14,065	*127
Car and truck expenses.....	184,741	1,167,629	954,904	212,725	2,470,344	2,404,538	28,944
Commissions.....	182,656	1,097,068	1,031,402	65,666	2,099,970	2,083,158	10,285
Depletion.....	1,599	258	235	*24	1,223	447	*2
Depreciation.....	90,435	381,845	345,871	35,975	1,231,535	856,281	48,617
Employee benefit programs.....	3,270	108,792	95,453	*13,339	44,990	43,206	*231
Insurance.....	35,231	240,299	220,153	20,146	245,163	218,718	12,435
Legal and professional services.....	49,517	145,059	134,548	10,511	339,017	325,973	11,531
Meals and entertainment deducted.....	46,558	227,499	212,142	15,358	387,239	376,689	4,528
Mortgage interest.....	29,781	61,996	60,558	*1,439	209,880	185,827	40,332
Other interest paid on business indebtedness.....	37,066	86,346	81,942	4,404	199,541	157,321	6,627
Office expenses.....	111,643	587,969	520,064	67,905	827,692	813,251	9,037
Pension and profit-sharing plans.....	6,269	47,751	45,399	*2,352	34,021	33,867	*119
Rent on machinery and equipment.....	24,702	232,839	213,412	19,427	301,858	273,276	4,285
Rent on other business property.....	140,767	655,114	621,766	33,348	553,330	465,738	35,479
Repairs.....	15,001	112,727	102,372	10,355	265,979	235,175	24,674
Supplies.....	52,721	273,629	247,479	26,150	492,184	454,408	5,389
Salaries and wages.....	346,631	1,961,482	1,840,391	121,091	670,660	545,599	36,075
Taxes paid.....	45,827	247,155	233,274	13,881	279,610	234,150	28,229
Travel.....	75,029	281,151	242,052	39,099	306,565	298,807	6,964
Utilities.....	90,557	605,036	550,077	54,959	793,963	752,473	36,375
Other business deductions.....	791,888	1,622,471	1,398,874	223,597	3,067,665	2,926,277	84,753
Home office business deductions.....	29,809	97,584	78,141	19,442	206,149	202,106	*148
Depreciation, Form 8829.....	3,484	10,837	7,587	*3,251	20,642	20,302	--
Net income ^{1,2}.....	3,441,650	10,428,163	9,162,530	1,265,632	19,782,204	19,080,663	352,455
Returns with Schedule C-EZ:							
Number of returns.....	12,441	37,448	29,538	7,911	64,519	57,344	*14
Business receipts.....	51,247	227,687	152,660	75,027	409,887	367,801	*374
Business deductions.....	8,894	21,409	18,256	3,153	48,587	43,879	--
Net income.....	42,353	206,278	134,404	71,874	361,300	323,922	*374

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	673,734	98,254	62,718	16,736	*1,064	*941	7,476	11,269	25,232
Business receipts, total ¹	34,016,819	4,362,306	3,454,519	694,034	*64,281	*41,380	842,856	381,586	1,430,381
Income from sales and operations ¹	33,361,286	4,245,473	3,393,029	691,538	*63,404	*41,380	832,919	376,303	1,387,485
Other business income.....	655,533	116,833	61,490	2,496	*877	--	*9,937	*5,284	42,897
Business deductions, total ^{1,2}	17,834,799	2,870,399	3,103,196	606,452	*43,620	*40,577	859,049	363,955	1,189,542
Cost of sales and operations.....	2,311,944	1,274,228	1,052,613	236,657	*24,324	*8,213	283,460	137,912	362,047
Inventory, beginning of year.....	164,116	465,246	158,238	*12,770	--	--	102,868	*3,614	38,987
Cost of labor.....	179,168	45,975	41,346	*12,159	--	--	*1,525	*21	*27,641
Purchases.....	1,060,468	907,694	781,652	*184,071	*21,987	*14,892	257,404	130,740	172,558
Materials and supplies.....	199,458	59,943	60,718	*455	--	--	*17,627	*2,016	*40,620
Other costs.....	893,222	223,432	184,451	*40,228	*2,337	--	*901	*7,456	133,529
Inventory, end of year.....	184,488	428,062	173,792	*13,026	--	*6,679	96,865	*5,934	51,289
Advertising expenses.....	1,207,614	78,814	30,098	2,198	*119	*685	4,045	7,790	15,261
Bad debts from sales or services.....	31,451	6,353	1,216	*886	--	--	*158	*11	*161
Car and truck expenses.....	2,464,363	239,094	75,815	23,689	*377	*979	6,128	19,952	24,691
Commissions.....	2,127,897	153,465	20,129	8,624	--	--	*19	*3,768	7,719
Depletion.....	15,710	44	1,274	*694	--	--	*79	--	*501
Depreciation.....	919,414	76,632	764,889	161,102	*5,932	*20,805	126,779	56,555	393,717
Employee benefit programs.....	42,352	3,092	2,622	*366	--	--	*254	*398	1,604
Insurance.....	248,815	19,660	42,723	8,305	*13	*565	8,122	7,976	17,743
Legal and professional services.....	374,762	41,050	21,411	2,905	*391	*163	3,425	3,235	11,291
Meals and entertainment deducted.....	376,156	29,845	12,015	5,944	*118	*74	*1,181	3,992	706
Mortgage interest.....	208,453	39,200	44,599	5,350	--	*919	*5,148	*3,175	30,007
Other interest paid on business indebtedness.....	192,407	58,879	105,050	22,933	*2,454	*413	15,128	3,898	60,226
Office expenses.....	825,855	67,251	21,495	4,340	*978	*271	6,638	2,482	6,787
Pension and profit-sharing plans.....	35,132	*130	*165	--	--	--	--	*66	*99
Rent on machinery and equipment.....	286,979	23,521	73,021	24,137	--	*71	*23,986	*12,086	12,742
Rent on other business property.....	443,382	49,305	138,954	2,109	*188	*4,282	118,385	5,460	8,530
Repairs.....	234,994	35,509	62,261	15,465	*493	*332	5,832	13,442	26,696
Supplies.....	479,718	38,351	45,447	7,266	--	*270	8,918	7,994	20,999
Salaries and wages.....	490,048	90,605	190,705	11,670	*1,029	*790	95,609	*19,111	62,497
Taxes paid.....	232,069	31,713	77,113	5,525	*74	*221	43,834	8,144	19,316
Travel.....	304,765	32,758	19,908	3,708	*1,140	--	*7,404	3,013	4,644
Utilities.....	766,886	66,035	61,954	2,634	*2,113	*162	35,878	5,435	15,733
Other business deductions.....	2,978,760	384,933	228,343	47,706	*3,879	*1,363	58,640	36,705	80,051
Home office business deductions.....	203,798	17,127	4,665	*1,080	--	--	*1	*1,353	*2,231
Depreciation, Form 8829.....	20,585	1,572	*342	*32	--	--	--	*103	*206
Net income less deficit ^{1,2}.....	16,182,116	1,483,012	364,276	86,985	*20,661	*803	-16,193	18,325	253,694
Net income ^{1,2}	17,034,138	1,694,070	701,540	151,114	*24,400	*803	40,192	57,410	427,621
Deficit ²	852,022	211,057	337,265	64,129	*3,739	--	56,385	39,085	173,927

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**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	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
BUSINESSES WITH NET INCOME									
Number of returns ¹	536,079	72,861	41,764	12,899	*1,056	*941	3,617	7,457	15,794
Business receipts, total ¹	32,545,258	3,913,458	2,610,534	532,981	*58,561	*41,380	541,684	255,420	1,180,509
Income from sales and operations ¹	31,930,241	3,836,988	2,553,924	532,737	*57,684	*41,380	531,748	250,315	1,140,061
Other business income.....	615,017	76,471	56,610	*244	*877	--	*9,936	*5,105	40,448
Business deductions, total ¹²	15,511,120	2,221,031	1,909,396	381,867	*34,161	*40,577	501,492	198,010	753,290
Cost of sales and operations.....	2,013,976	1,026,499	741,496	*189,235	*22,660	*8,213	156,309	*66,891	298,188
Inventory, beginning of year.....	107,615	218,863	105,359	*10,125	--	--	*70,165	*2,487	*22,582
Cost of labor.....	164,502	45,472	*31,599	*2,460	--	--	*1,525	--	*27,615
Purchases.....	888,146	755,712	588,667	*177,844	*21,987	*14,892	146,370	*67,271	160,302
Materials and supplies.....	150,436	*57,285	*6,642	*450	--	--	*1,625	--	*4,567
Other costs.....	834,884	154,078	135,729	*8,733	*673	--	*809	*1,599	123,915
Inventory, end of year.....	131,607	204,912	126,501	*10,378	--	*6,679	*64,185	*4,466	40,793
Advertising expenses.....	1,112,950	68,682	21,533	*1,606	*119	*685	*2,564	*7,364	9,194
Bad debts from sales or services.....	10,696	*3,243	369	*46	--	--	*158	*4	*161
Car and truck expenses.....	2,178,239	197,354	65,807	19,945	*335	*979	5,624	18,242	20,682
Commissions.....	1,932,789	140,084	16,812	*6,045	--	--	--	*3,768	6,999
Depletion.....	437	*7	*776	*694	--	--	*79	--	*3
Depreciation.....	755,624	52,400	375,254	55,794	*5,031	*20,805	74,605	20,508	198,512
Employee benefit programs.....	40,430	2,545	*1,784	*296	--	--	*254	*398	*836
Insurance.....	192,642	13,642	26,444	3,650	--	*565	5,915	*5,811	10,504
Legal and professional services.....	288,021	26,422	13,044	1,656	*391	*163	2,770	2,645	5,419
Meals and entertainment deducted.....	344,383	27,778	10,550	*5,806	*118	*74	*374	*3,819	358
Mortgage interest.....	126,578	18,917	24,053	*1,695	--	*919	*4,837	*395	16,206
Other interest paid on business indebtedness.....	133,047	17,648	42,220	5,307	*68	*413	*9,537	*3,727	23,168
Office expenses.....	743,158	61,056	14,441	*3,646	*978	*271	*1,458	*2,017	6,071
Pension and profit-sharing plans.....	33,673	*76	*154	--	--	--	--	*66	*87
Rent on machinery and equipment.....	254,088	14,903	28,582	*16,289	--	*71	*3,503	*488	8,231
Rent on other business property.....	397,588	32,671	87,592	*844	*158	*4,282	*74,257	*4,854	3,197
Repairs.....	183,554	26,947	30,804	8,363	*493	*332	3,106	*9,370	9,139
Supplies.....	421,515	27,504	37,776	5,953	--	*270	*5,745	*7,707	18,100
Salaries and wages.....	440,675	68,850	125,061	*5,012	--	*790	*70,344	*12,240	36,676
Taxes paid.....	186,242	19,679	45,460	2,895	--	*221	22,840	6,253	13,250
Travel.....	268,708	23,136	7,758	*3,283	*1,102	--	*93	*377	2,903
Utilities.....	665,243	50,855	41,490	*1,752	*2,072	*162	22,393	*4,043	11,068
Other business deductions.....	2,567,829	273,696	141,388	40,432	*634	*1,363	34,723	15,672	48,565
Home office business deductions.....	187,964	13,994	4,043	*460	--	--	*1	*1,351	*2,231
Depreciation, Form 8829.....	19,082	1,220	*341	*32	--	--	--	*102	*206
Net income ¹²	17,034,138	1,694,070	701,540	151,114	*24,400	*803	40,192	57,410	427,621
Returns with Schedule C-EZ:									
Number of returns.....	39,573	17,757	7,175	*2,500	*43	--	--	*1,919	2,713
Business receipts.....	260,514	106,913	42,085	*9,080	*17,337	--	--	*3,655	12,013
Business deductions.....	31,073	12,806	4,708	*1,163	*(Z)	--	--	--	3,545
Net income	229,441	94,107	37,377	*7,917	*17,337	--	--	*3,655	8,468

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Office of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(101)	(102)	(103)	(104)	(105)	(106)	(107)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,443,744	324,484	51,079	339,095	224,099	68,163	95,922
Business receipts, total ¹	106,922,289	27,649,186	3,063,764	6,405,006	11,203,361	4,639,593	4,831,303
Income from sales and operations ¹	104,888,115	27,090,811	3,058,546	6,310,160	11,046,008	4,560,557	4,753,535
Other business income.....	2,034,174	558,376	5,218	94,846	157,352	79,035	77,769
Business deductions, total ^{1,2}	61,708,610	15,126,980	1,750,631	3,699,960	6,701,177	3,301,871	2,509,979
Cost of sales and operations.....	14,087,755	1,418,422	27,147	296,847	1,702,205	918,340	721,138
Inventory, beginning of year.....	523,552	26,888	*154	23,678	65,415	*25,006	35,314
Cost of labor.....	1,128,283	29,812	*2,883	83,471	328,834	274,761	51,006
Purchases.....	6,433,843	188,653	*250	174,581	344,157	189,094	147,763
Materials and supplies.....	1,793,056	25,796	*5,112	13,590	537,603	269,302	255,558
Other costs.....	4,806,243	1,182,603	18,844	25,034	505,335	187,360	279,345
Inventory, end of year.....	597,222	35,330	*96	23,508	79,140	27,181	*47,847
Advertising expenses.....	1,119,411	434,238	22,328	71,253	56,056	29,993	19,490
Bad debts from sales or services.....	216,570	33,569	*552	2,965	15,969	*5,351	*9,825
Car and truck expenses.....	3,877,854	665,412	108,386	317,120	499,999	190,028	182,334
Commissions.....	1,256,361	195,402	*4,595	119,081	61,723	19,818	22,321
Depletion.....	8,971	4,559	*1	*348	*2,204	--	*1,911
Depreciation.....	2,911,117	449,523	94,652	269,910	394,965	186,465	141,677
Employee benefit programs.....	302,707	102,635	27,941	32,212	54,885	24,306	23,939
Insurance.....	1,058,358	393,871	52,457	69,000	168,846	83,868	63,969
Legal and professional services.....	1,583,115	560,208	36,039	54,539	174,219	76,334	59,528
Meals and entertainment deducted.....	770,378	162,571	19,543	41,516	48,545	17,438	23,825
Mortgage interest.....	281,412	85,897	11,825	26,493	30,926	18,438	8,655
Other interest paid on business indebtedness.....	553,757	129,396	30,827	78,167	57,486	26,576	16,826
Office expenses.....	2,325,937	837,878	96,276	208,350	161,621	60,110	76,911
Pension and profit-sharing plans.....	173,537	74,365	22,601	6,461	15,973	7,633	7,377
Rent on machinery and equipment.....	835,660	216,900	27,480	61,121	78,765	35,556	26,468
Rent on other business property.....	2,572,881	1,144,430	111,075	149,669	210,892	93,811	80,282
Repairs.....	563,730	119,957	21,915	75,089	79,155	53,924	16,507
Supplies.....	2,227,928	295,824	53,913	158,259	248,625	142,657	68,068
Salaries and wages.....	7,106,922	2,966,773	455,452	557,429	996,147	506,247	281,019
Taxes paid.....	1,213,688	393,740	48,070	90,635	195,791	107,500	62,757
Travel.....	2,285,765	250,216	30,711	78,569	183,062	37,887	139,719
Utilities.....	2,289,660	621,948	84,645	212,630	187,247	79,210	72,371
Other business deductions.....	10,737,984	3,421,911	326,002	611,781	946,954	534,373	322,775
Home office business deductions.....	1,139,130	118,581	33,815	84,780	112,946	36,598	54,868
Depreciation, Form 8829.....	150,259	11,730	8,854	16,511	14,324	4,630	6,543
Net income less deficit ^{1,2}	45,226,603	12,522,635	1,313,133	2,707,017	4,501,665	1,337,721	2,320,806
Net income ²	48,215,911	12,904,403	1,333,846	2,858,684	4,666,318	1,418,271	2,389,735
Deficit ²	2,989,307	381,768	20,713	151,667	164,653	80,550	68,929

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Office of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(101)	(102)	(103)	(104)	(105)	(106)	(107)
BUSINESSES WITH NET INCOME							
Number of returns ¹	1,841,653	274,404	46,609	264,136	185,297	58,025	76,543
Business receipts, total ¹	100,912,238	26,702,650	2,920,096	6,057,293	10,735,496	4,324,827	4,716,807
Income from sales and operations ¹	98,953,909	26,178,326	2,917,565	5,963,576	10,606,983	4,285,459	4,628,158
Other business income.....	1,958,330	524,323	2,531	93,717	128,513	39,368	88,649
Business deductions, total ¹²	52,701,056	13,798,675	1,586,249	3,198,609	6,069,178	2,906,555	2,327,072
Cost of sales and operations.....	12,782,641	1,381,549	24,558	293,056	1,569,723	806,380	702,608
Inventory, beginning of year.....	341,408	21,352	*154	*18,501	35,707	*1,051	*29,559
Cost of labor.....	1,102,942	25,927	*2,883	83,471	328,820	274,747	51,006
Purchases.....	5,572,095	173,185	*250	174,194	263,172	125,049	130,823
Materials and supplies.....	1,539,658	19,052	*5,112	11,369	483,478	221,106	251,588
Other costs.....	4,587,110	1,163,653	*16,255	25,033	493,665	186,834	268,234
Inventory, end of year.....	360,573	21,620	*96	19,511	35,119	*2,406	*28,602
Advertising expenses.....	937,281	391,681	20,699	61,139	46,681	22,968	17,368
Bad debts from sales or services.....	107,840	29,916	*516	*1,133	15,892	*5,274	*9,825
Car and truck expenses.....	3,069,269	593,874	100,588	239,798	448,086	165,906	165,453
Commissions.....	1,039,646	193,616	*2,919	109,666	57,560	19,638	19,413
Depletion.....	6,415	4,557	*1	*42	*303	--	*9
Depreciation.....	2,256,288	407,607	79,766	219,873	335,537	149,105	128,967
Employee benefit programs.....	273,764	89,206	27,723	31,143	54,844	24,266	23,939
Insurance.....	924,211	357,697	48,749	57,264	154,338	74,173	62,263
Legal and professional services.....	1,271,084	486,681	34,620	46,400	163,201	71,891	54,612
Meals and entertainment deducted.....	631,863	147,690	17,314	31,538	44,956	15,533	22,286
Mortgage interest.....	245,109	76,810	8,460	20,756	25,880	14,383	8,655
Other interest paid on business indebtedness.....	405,983	106,304	20,095	65,608	51,666	22,114	15,496
Office expenses.....	1,916,290	762,106	87,649	156,713	143,339	48,694	72,970
Pension and profit-sharing plans.....	170,544	72,083	22,601	6,447	15,973	7,633	7,377
Rent on machinery and equipment.....	668,745	198,532	27,021	42,243	63,925	34,094	15,849
Rent on other business property.....	2,234,217	1,071,860	101,869	134,982	193,364	86,149	70,416
Repairs.....	449,306	104,617	19,780	68,050	69,752	47,246	15,715
Supplies.....	1,847,235	259,459	51,131	128,940	226,874	127,604	63,058
Salaries and wages.....	6,542,469	2,722,208	425,006	527,551	965,423	479,581	279,653
Taxes paid.....	1,084,326	363,624	46,425	77,509	164,889	99,298	40,993
Travel.....	1,868,534	223,113	24,549	68,038	169,586	31,866	133,941
Utilities.....	1,916,151	564,597	77,118	175,977	166,722	70,994	64,145
Other business deductions.....	8,889,809	3,062,423	282,141	537,400	796,741	437,124	273,776
Home office business deductions.....	957,836	100,448	33,606	71,606	107,951	35,231	52,864
Depreciation, Form 8829.....	124,682	8,641	8,763	15,854	13,199	3,997	6,543
Net income ¹²	48,215,911	12,904,403	1,333,846	2,858,684	4,666,318	1,418,271	2,389,735
Returns with Schedule C-EZ:							
Number of returns.....	360,557	55,339	5,119	70,738	31,843	12,341	11,592
Business receipts.....	2,649,266	547,014	28,373	229,179	331,673	52,704	215,127
Business deductions.....	208,023	28,753	2,383	25,737	15,972	9,410	5,420
Net income	2,441,243	518,261	25,990	203,442	315,701	43,294	209,707

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**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, and related services--continued			Specialized design services	Computer systems design services	Other professional, scientific services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(108)	(109)	(110)	(111)	(112)	(113)	(114)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	41,901	15,034	*3,080	159,875	234,926	1,110,186	589,950
Business receipts, total ¹	1,012,529	647,042	*72,843	5,025,333	7,143,506	46,432,133	24,001,543
Income from sales and operations ¹	1,012,529	646,545	*72,843	4,924,379	7,163,433	45,294,777	23,129,733
Other business income.....	*51	*497	--	100,953	-19,927	1,137,356	871,810
Business deductions, total ^{1,2}	415,551	451,848	*21,928	3,859,232	4,270,759	26,299,870	10,792,677
Cost of sales and operations.....	*8,664	*52,095	*1,967	1,985,277	1,968,943	6,688,914	1,869,520
Inventory, beginning of year.....	*1,773	*3,323	--	40,173	37,667	329,577	87,789
Cost of labor.....	--	*3,067	--	58,374	97,439	527,471	112,625
Purchases.....	--	*7,301	--	1,298,126	1,156,113	3,271,962	555,958
Materials and supplies.....	*5,666	*5,143	*1,935	204,498	375,679	630,778	118,789
Other costs.....	*2,013	*36,584	*32	445,987	345,186	2,283,254	1,087,042
Inventory, end of year.....	*788	*3,323	--	61,881	43,140	354,128	92,683
Advertising expenses.....	2,508	3,828	*236	43,998	53,971	437,567	135,120
Bad debts from sales or services.....	*794	--	--	28,447	*2,128	132,940	76,282
Car and truck expenses.....	57,262	66,812	*3,563	228,482	262,968	1,795,487	829,510
Commissions.....	*2,033	*17,551	--	30,627	94,037	750,896	407,935
Depletion.....	*294	--	--	*20	(Z)	1,838	1,674
Depreciation.....	22,538	42,185	*2,100	211,533	243,128	1,247,406	594,521
Employee benefit programs.....	*1,054	*5,585	--	4,193	7,685	73,157	23,549
Insurance.....	9,540	11,098	*372	22,011	23,364	328,809	113,123
Legal and professional services.....	27,525	10,237	*595	40,227	51,900	665,984	439,729
Meals and entertainment deducted.....	5,770	1,384	*129	26,621	37,492	434,090	261,503
Mortgage interest.....	*862	*1,980	*990	10,728	*6,375	109,168	26,436
Other interest paid on business indebtedness.....	*653	13,431	--	14,852	29,555	213,474	87,131
Office expenses.....	13,730	10,340	*530	98,367	79,169	844,274	442,834
Pension and profit-sharing plans.....	*747	*216	--	1,332	3,164	49,642	15,973
Rent on machinery and equipment.....	*10,281	*5,893	*568	56,766	30,712	363,916	181,244
Rent on other business property.....	*17,971	*18,827	--	101,163	76,576	779,075	347,098
Repairs.....	3,791	3,737	*1,196	16,775	23,427	227,411	80,285
Supplies.....	23,750	13,227	*922	203,840	148,074	1,119,393	385,449
Salaries and wages.....	*116,000	90,189	*2,691	154,971	212,143	1,764,007	456,835
Taxes paid.....	11,897	12,814	*823	33,114	68,009	384,329	114,573
Travel.....	4,920	*414	*121	60,797	109,097	1,573,313	1,065,952
Utilities.....	16,253	17,661	*1,751	98,078	117,327	967,785	434,604
Other business deductions.....	44,407	42,679	*2,719	289,498	514,286	4,627,553	1,999,078
Home office business deductions.....	*11,386	*9,662	*432	86,122	88,799	614,086	335,733
Depreciation, Form 8829.....	*1,978	*981	*192	17,897	11,037	69,905	35,862
Net income less deficit ^{1,2}	597,030	195,194	*50,915	1,172,411	2,878,265	20,131,477	13,207,415
Net income ^{1,2}	605,726	197,884	*54,702	1,342,709	3,152,183	21,957,766	14,229,878
Deficit ²	8,696	*2,690	*3,787	170,298	273,918	1,826,289	1,022,463

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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, and related services--continued			Specialized design services	Computer systems design services	Other professional, scientific services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(108)	(109)	(110)	(111)	(112)	(113)	(114)
BUSINESSES WITH NET INCOME							
Number of returns ¹	34,542	14,089	*2,097	105,180	164,885	801,142	434,066
Business receipts, total ¹	995,435	640,187	*58,241	4,653,636	6,423,417	43,419,652	22,671,463
Income from sales and operations ¹	995,435	639,690	*58,241	4,553,414	6,411,508	42,322,537	21,845,501
Other business income.....	--	*497	--	100,221	11,909	1,097,115	825,962
Business deductions, total ¹²	389,709	442,302	*3,539	3,314,935	3,271,234	21,462,176	8,441,927
Cost of sales and operations.....	*8,638	*52,095	--	1,814,224	1,574,537	6,124,994	1,677,178
Inventory, beginning of year.....	*1,773	*3,323	--	34,979	19,262	211,454	36,581
Cost of labor.....	--	*3,067	--	52,382	*89,714	519,746	111,045
Purchases.....	--	*7,301	--	1,179,007	868,261	2,914,025	476,848
Materials and supplies.....	*5,640	*5,143	--	158,793	277,273	584,581	101,473
Other costs.....	*2,013	*36,584	--	422,962	330,752	2,134,790	994,271
Inventory, end of year.....	*788	*3,323	--	33,898	10,725	239,603	43,040
Advertising expenses.....	2,436	3,828	*82	27,884	29,932	359,264	102,973
Bad debts from sales or services.....	*794	--	--	*27,594	*2,001	30,788	9,845
Car and truck expenses.....	52,634	63,716	*376	154,344	183,554	1,349,027	611,109
Commissions.....	*959	*17,551	--	29,304	72,445	574,135	328,047
Depletion.....	*294	--	--	*20	*(Z)	1,491	1,348
Depreciation.....	16,110	41,011	*345	165,235	153,412	894,859	402,145
Employee benefit programs.....	*1,054	*5,585	--	4,178	4,244	62,425	21,189
Insurance.....	6,804	11,098	--	20,926	19,139	266,098	88,215
Legal and professional services.....	26,618	10,040	*40	29,988	36,958	473,236	306,619
Meals and entertainment deducted.....	5,669	*1,360	*108	23,051	25,409	341,905	207,782
Mortgage interest.....	*862	*1,980	--	9,606	*6,169	97,426	22,881
Other interest paid on business indebtedness.....	*653	*13,403	--	14,362	7,950	139,997	42,947
Office expenses.....	13,047	8,628	--	68,610	55,577	642,296	333,789
Pension and profit-sharing plans.....	*747	*216	--	*1,308	3,164	48,968	15,609
Rent on machinery and equipment.....	*8,088	*5,893	--	43,826	26,138	267,060	127,062
Rent on other business property.....	*17,971	*18,827	--	80,727	62,682	588,734	250,046
Repairs.....	*2,985	3,714	*92	12,338	18,263	156,506	39,619
Supplies.....	22,705	13,166	*341	164,855	106,362	909,614	298,047
Salaries and wages.....	*116,000	90,189	--	150,562	170,974	1,580,744	357,648
Taxes paid.....	*11,810	12,784	*4	31,165	56,715	343,998	95,907
Travel.....	3,243	*414	*121	42,395	78,439	1,262,413	862,749
Utilities.....	14,809	16,356	*418	81,614	78,954	771,169	343,513
Other business deductions.....	42,471	41,978	*1,391	238,030	401,366	3,571,708	1,551,973
Home office business deductions.....	*11,386	*8,469	--	67,762	78,422	498,042	276,754
Depreciation, Form 8829.....	*1,978	*680	--	15,234	8,816	54,175	28,461
Net income ¹²	605,726	197,884	*54,702	1,342,709	3,152,183	21,957,766	14,229,878
Returns with Schedule C-EZ:							
Number of returns.....	*4,096	*1,906	*1,908	10,332	33,878	153,308	77,221
Business receipts.....	*11,332	*4,101	*48,409	44,528	155,007	1,313,491	831,375
Business deductions.....	*920	--	*221	11,394	18,430	105,354	66,984
Net income	*10,412	*4,101	*48,188	33,134	136,577	1,208,137	764,391

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Professional, scientific, and technical services--continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services--continued				Total	Administrative and support services	Waste management and remediation services
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services			
	(115)	(116)	(117)	(118)	(119)	(120)	(121)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	33,161	92,443	26,212	368,420	1,455,868	1,433,426	22,442
Business receipts, total ¹	564,199	4,830,733	1,057,364	15,978,294	37,281,872	36,117,451	1,164,421
Income from sales and operations ¹	567,076	4,805,686	1,055,305	15,736,977	36,697,601	35,534,116	1,163,485
Other business income.....	*-2,877	25,047	*2,059	241,317	584,271	583,335	*936
Business deductions, total ¹²	326,249	3,602,768	800,830	10,777,346	26,706,707	25,747,012	959,695
Cost of sales and operations.....	31,154	1,636,320	172,312	2,979,607	8,138,279	7,970,201	168,078
Inventory, beginning of year.....	*130	33,043	*10,820	197,795	167,781	164,167	*3,615
Cost of labor.....	*3,882	58,897	*82,005	270,062	1,929,617	1,839,965	*89,652
Purchases.....	*12,325	844,007	*53,980	1,805,693	3,506,361	3,501,543	*4,818
Materials and supplies.....	*4,308	53,142	*4,986	449,553	1,485,527	1,453,433	32,093
Other costs.....	10,626	690,843	*35,382	459,361	1,236,497	1,194,982	41,515
Inventory, end of year.....	*117	43,611	*14,861	202,855	187,504	183,889	*3,615
Advertising expenses.....	893	129,731	6,009	165,813	457,526	449,981	7,545
Bad debts from sales or services.....	*14,549	*35,355	--	6,754	66,963	66,876	*88
Car and truck expenses.....	20,590	203,026	34,890	707,471	2,722,636	2,631,868	90,768
Commissions.....	*4,375	126,867	*33,992	177,727	331,701	331,530	*171
Depletion.....	*19	--	--	145	902	902	--
Depreciation.....	8,067	86,828	39,521	518,469	1,644,531	1,510,400	134,131
Employee benefit programs.....	*1,433	9,506	*3,864	34,805	73,597	66,846	*6,751
Insurance.....	3,634	26,094	9,912	176,046	669,211	638,072	31,139
Legal and professional services.....	8,394	39,602	9,393	168,866	261,639	255,769	5,869
Meals and entertainment deducted.....	9,413	43,288	6,857	113,030	144,326	141,814	2,511
Mortgage interest.....	--	8,557	*880	73,294	55,143	51,675	*3,468
Other interest paid on business indebtedness.....	*2,861	20,427	*4,270	98,784	255,557	240,975	14,582
Office expenses.....	7,878	78,026	57,893	257,644	378,789	364,826	13,962
Pension and profit-sharing plans.....	*606	3,183	*1,077	28,802	20,027	20,027	--
Rent on machinery and equipment.....	*849	33,966	15,179	132,679	435,513	417,404	18,109
Rent on other business property.....	4,752	88,342	11,172	327,711	587,807	571,549	16,258
Repairs.....	1,017	20,066	*2,445	123,599	640,426	609,548	30,878
Supplies.....	15,771	66,106	18,454	633,614	1,449,354	1,435,820	13,534
Salaries and wages.....	*24,410	90,583	50,034	1,142,144	2,952,701	2,841,178	111,523
Taxes paid.....	4,041	28,642	7,405	229,668	538,902	522,937	15,965
Travel.....	53,412	78,560	62,890	312,499	381,210	373,080	8,129
Utilities.....	10,075	100,785	41,935	380,385	725,905	702,786	23,119
Other business deductions.....	72,944	605,323	188,325	1,761,884	3,344,754	3,106,035	238,719
Home office business deductions.....	20,591	41,617	22,062	194,082	255,316	251,825	*3,491
Depreciation, Form 8829.....	2,630	4,714	*3,512	23,187	30,614	30,344	*270
Net income less deficit ¹²	237,950	1,228,426	256,534	5,201,152	10,577,063	10,372,337	204,726
Net income ¹²	271,299	1,408,786	308,252	5,739,551	11,537,803	11,299,109	238,693
Deficit ²	33,350	180,359	51,717	538,400	960,740	926,772	33,967

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Professional, scientific, and technical services--continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services--continued				Total	Administrative and support services	Waste management and remediation services
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services			
	(115)	(116)	(117)	(118)	(119)	(120)	(121)
BUSINESSES WITH NET INCOME							
Number of returns ¹	25,592	64,274	18,694	258,515	1,228,623	1,212,004	16,619
Business receipts, total ¹	460,102	4,591,313	941,456	14,755,318	33,318,010	32,257,428	1,060,582
Income from sales and operations ¹	460,102	4,556,911	940,583	14,519,440	32,913,215	31,854,056	1,059,160
Other business income.....	--	34,402	*873	235,878	404,795	403,373	*1,422
Business deductions, total ¹²	188,802	3,182,528	633,204	9,015,714	21,781,708	20,959,819	821,889
Cost of sales and operations.....	*18,541	1,572,932	166,451	2,689,892	6,755,087	6,598,201	156,886
Inventory, beginning of year.....	*130	*17,285	*5,956	151,502	120,184	116,569	*3,615
Cost of labor.....	*449	*58,822	*82,005	267,425	1,577,748	1,488,096	*89,652
Purchases.....	*12,323	792,635	*43,704	1,588,515	2,826,016	2,821,198	*4,818
Materials and supplies.....	*4,228	50,490	*4,786	423,604	1,363,018	1,341,927	*21,091
Other costs.....	*1,528	678,514	*35,382	425,095	1,006,781	965,456	*41,325
Inventory, end of year.....	*117	*24,814	*5,383	166,249	138,660	135,045	*3,615
Advertising expenses.....	*627	124,005	2,472	129,188	369,869	362,615	7,254
Bad debts from sales or services.....	*14,312	*350	--	6,281	16,218	16,133	*85
Car and truck expenses.....	16,896	147,421	19,651	553,951	2,195,212	2,130,167	65,045
Commissions.....	*2,579	86,336	*2,832	154,341	302,814	302,683	*131
Depletion.....	--	--	--	143	182	182	--
Depreciation.....	3,145	72,428	32,507	384,634	1,341,776	1,230,283	111,493
Employee benefit programs.....	*622	2,783	*3,864	33,967	67,322	60,674	*6,648
Insurance.....	*2,351	18,358	9,791	147,383	568,963	542,518	26,444
Legal and professional services.....	6,896	33,477	2,584	123,659	210,534	205,864	4,670
Meals and entertainment deducted.....	6,075	38,969	6,027	83,052	110,037	108,395	1,642
Mortgage interest.....	--	*7,873	*834	65,838	43,818	40,401	*3,417
Other interest paid on business indebtedness.....	*2,380	17,410	*2,473	74,787	192,570	179,867	12,703
Office expenses.....	6,330	50,420	52,816	198,941	295,285	285,739	9,546
Pension and profit-sharing plans.....	*414	3,069	*1,075	28,801	19,847	19,847	--
Rent on machinery and equipment.....	*796	25,585	*15,125	98,492	352,473	334,887	17,586
Rent on other business property.....	*1,791	77,390	11,154	248,354	479,434	465,197	14,237
Repairs.....	*582	15,571	*2,428	98,306	546,118	518,991	27,127
Supplies.....	3,287	50,739	16,598	540,942	1,215,827	1,207,034	8,793
Salaries and wages.....	*4,074	88,361	*46,758	1,083,905	2,423,745	2,332,681	91,064
Taxes paid.....	1,494	26,555	6,077	213,965	439,651	426,191	13,461
Travel.....	41,669	65,560	60,387	232,048	283,885	277,602	6,283
Utilities.....	8,057	87,736	32,298	299,565	562,280	541,502	20,778
Other business deductions.....	27,858	527,390	128,971	1,335,517	2,611,700	2,398,988	212,712
Home office business deductions.....	*13,500	39,843	9,978	157,966	205,668	202,692	*2,976
Depreciation, Form 8829.....	*1,632	4,577	*1,260	18,245	24,561	24,430	*130
Net income ¹²	271,299	1,408,786	308,252	5,739,551	11,537,803	11,299,109	238,693
Returns with Schedule C-EZ:							
Number of returns.....	13,388	10,113	*53	52,533	387,043	383,780	*3,263
Business receipts.....	43,625	33,961	*403	404,127	1,730,399	1,710,932	*19,467
Business deductions.....	4,524	1,966	*56	31,824	173,993	173,086	*906
Net income	39,101	31,995	*347	372,303	1,556,406	1,537,846	*18,561

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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 specialist)	Offices of physicians, mental health specialist	Offices of dentists	Offices of chiropractors
(122)	(123)	(124)	(125)	(126)	(127)	(128)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	326,443	1,520,435	758,008	178,871	24,409	95,536	28,950
Business receipts, total ¹	4,155,635	82,760,451	72,078,082	25,989,675	1,978,299	25,366,750	3,756,135
Income from sales and operations ¹	4,020,736	81,659,255	71,214,605	25,572,476	1,960,481	25,120,096	3,745,352
Other business income.....	134,898	1,101,196	863,477	417,199	17,819	246,653	10,783
Business deductions, total ^{1,2}	2,562,172	47,148,043	40,114,908	12,177,849	866,642	16,008,777	2,322,576
Cost of sales and operations.....	242,879	4,749,810	4,316,185	714,089	36,132	1,966,678	158,061
Inventory, beginning of year.....	21,450	170,122	159,137	28,275	*7,900	29,914	*3,103
Cost of labor.....	*74	863,086	774,390	111,324	*2,809	417,400	*26,999
Purchases.....	129,567	1,325,961	1,188,168	108,081	*47,491	217,229	*20,119
Materials and supplies.....	27,815	889,579	832,492	131,524	*4,797	506,758	*16,210
Other costs.....	94,626	1,744,823	1,574,536	368,437	*6,286	830,406	*95,732
Inventory, end of year.....	30,655	243,761	212,537	33,551	*33,151	35,030	*4,103
Advertising expenses.....	51,840	635,313	587,220	122,410	7,435	222,688	101,612
Bad debts from sales or services.....	*10,931	67,570	58,366	37,505	*4,287	2,810	*4,279
Car and truck expenses.....	296,930	1,655,534	1,202,387	315,961	34,889	133,745	56,565
Commissions.....	30,203	271,357	225,480	39,142	*2,170	87,406	*5,982
Depletion.....	--	1,906	1,906	1,466	*(Z)	*431	*8
Depreciation.....	161,651	2,043,205	1,726,566	386,324	58,364	747,872	92,801
Employee benefit programs.....	*4,693	340,481	306,062	124,435	*2,126	132,790	7,584
Insurance.....	25,014	1,781,894	1,646,532	858,159	61,527	394,692	97,793
Legal and professional services.....	35,127	968,164	869,713	330,073	22,922	248,158	62,932
Meals and entertainment deducted.....	35,129	263,496	230,134	74,256	8,712	57,357	16,214
Mortgage interest.....	16,756	462,577	318,689	66,992	*6,784	147,957	40,150
Other interest paid on business indebtedness.....	9,853	384,392	343,973	71,709	3,525	186,678	21,808
Office expenses.....	78,228	1,583,167	1,464,619	481,979	46,282	492,006	131,178
Pension and profit-sharing plans.....	*4,571	340,043	334,025	125,725	7,123	163,465	9,035
Rent on machinery and equipment.....	16,389	597,316	512,269	189,625	7,810	147,567	41,671
Rent on other business property.....	213,868	3,325,035	3,063,565	911,638	87,539	905,777	296,557
Repairs.....	31,856	742,656	548,613	145,960	16,320	229,112	58,257
Supplies.....	136,729	3,037,599	2,429,996	602,151	33,980	1,241,528	124,339
Salaries and wages.....	305,582	10,432,545	9,589,115	2,926,767	150,177	4,953,911	425,508
Taxes paid.....	35,138	1,574,425	1,439,133	439,451	31,417	643,691	80,477
Travel.....	181,587	509,547	455,758	157,112	21,109	97,622	16,976
Utilities.....	90,789	1,655,551	1,372,041	414,623	35,975	445,016	121,455
Other business deductions.....	417,630	8,561,497	6,784,371	2,602,023	166,453	2,344,585	341,402
Home office business deductions.....	83,364	982,309	214,834	30,205	11,832	10,279	*8,798
Depreciation, Form 8829.....	7,619	92,692	22,271	2,865	*924	1,439	*1,257
Net income less deficit ^{1,2}	1,593,522	35,612,599	31,962,741	13,811,392	1,111,657	9,357,972	1,433,559
Net income ^{1,2}	1,807,427	36,868,731	32,819,858	14,204,534	1,142,361	9,406,329	1,490,961
Deficit ²	213,905	1,256,132	857,116	393,142	30,704	48,356	57,402

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**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 specialist)	Offices of physicians, mental health specialist	Offices of dentists	Offices of chiropractors
	(122)	(123)	(124)	(125)	(126)	(127)	(128)
BUSINESSES WITH NET INCOME							
Number of returns ¹	271,009	1,281,256	640,415	155,777	20,295	87,673	23,267
Business receipts, total ¹	3,713,815	79,261,609	70,064,293	25,275,181	1,922,141	24,900,126	3,584,456
Income from sales and operations ¹	3,618,232	78,451,451	69,450,095	24,900,945	1,904,363	24,835,998	3,573,892
Other business income.....	95,583	810,158	614,198	374,235	17,778	64,128	10,565
Business deductions, total ¹²	1,906,388	42,392,471	37,244,028	11,070,240	779,780	15,493,797	2,093,495
Cost of sales and operations.....	182,574	4,228,377	3,940,240	631,650	36,132	1,763,882	148,631
Inventory, beginning of year.....	*6,649	146,998	142,993	28,241	*7,900	27,573	*3,103
Cost of labor.....	*73	825,773	745,877	86,978	*2,809	417,262	*25,663
Purchases.....	75,247	1,195,219	1,138,612	101,547	*47,491	208,904	*18,224
Materials and supplies.....	21,254	852,751	812,850	126,896	*4,797	497,524	*16,069
Other costs.....	85,310	1,405,968	1,293,147	320,635	*6,286	645,502	*89,676
Inventory, end of year.....	*5,959	198,332	193,240	32,647	*33,151	32,885	*4,103
Advertising expenses.....	42,885	574,472	543,184	111,779	7,146	221,973	86,273
Bad debts from sales or services.....	*849	28,722	23,288	3,992	*4,287	2,754	*4,279
Car and truck expenses.....	193,537	1,400,190	1,046,302	293,130	28,038	125,187	54,163
Commissions.....	24,812	243,411	198,857	34,825	*2,168	81,758	*5,982
Depletion.....	--	1,880	1,880	1,462	*(Z)	*410	*8
Depreciation.....	106,532	1,787,702	1,579,700	352,821	52,396	725,024	65,429
Employee benefit programs.....	*4,574	328,137	297,558	119,945	*2,126	132,482	6,599
Insurance.....	15,604	1,630,090	1,530,977	775,156	59,356	388,296	90,207
Legal and professional services.....	23,613	844,216	783,152	298,750	21,862	235,855	57,907
Meals and entertainment deducted.....	26,669	239,364	215,314	70,119	7,983	55,480	15,017
Mortgage interest.....	6,200	405,527	302,342	65,529	*6,784	147,738	33,054
Other interest paid on business indebtedness.....	3,984	342,885	313,867	61,088	2,719	185,555	13,895
Office expenses.....	52,687	1,405,931	1,346,757	434,435	45,637	486,045	114,160
Pension and profit-sharing plans.....	*4,571	338,966	332,950	124,976	7,123	163,169	9,035
Rent on machinery and equipment.....	12,303	506,164	438,978	143,860	7,598	141,055	37,050
Rent on other business property.....	180,288	3,022,723	2,819,829	814,396	74,000	886,937	253,840
Repairs.....	25,315	640,801	512,322	131,379	15,026	224,560	51,812
Supplies.....	101,135	2,763,378	2,290,939	546,005	29,934	1,216,052	118,491
Salaries and wages.....	191,241	9,926,914	9,336,529	2,804,705	150,157	4,903,438	406,639
Taxes paid.....	24,480	1,476,145	1,372,256	416,456	30,828	630,624	76,869
Travel.....	158,824	448,688	407,532	141,532	17,758	96,457	13,924
Utilities.....	68,670	1,479,249	1,273,234	377,388	32,289	432,003	110,393
Other business deductions.....	336,080	7,344,870	6,060,500	2,277,909	124,850	2,234,875	309,903
Home office business deductions.....	73,522	803,057	202,222	28,922	11,832	7,232	*8,798
Depreciation, Form 8829.....	6,046	72,666	20,795	2,861	*924	1,438	*1,257
Net income ¹²	1,807,427	36,868,731	32,819,858	14,204,534	1,142,361	9,406,329	1,490,961
Returns with Schedule C-EZ:							
Number of returns.....	94,706	332,535	99,478	16,710	*2,869	*4,163	*1,929
Business receipts.....	432,974	1,725,958	810,467	359,266	*17,272	*12,922	*12,300
Business deductions.....	45,437	180,653	73,355	8,067	*1,752	*4,957	*1,133
Net income	387,537	1,545,305	737,112	351,199	*15,520	*7,965	*11,167

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Health care and social assistance--continued						
	Ambulatory health care services--continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance service, blood, organ banks)
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	16,006	143,813	7,650	99,270	18,425	114,427	30,651
Business receipts, total ¹	2,603,483	5,715,529	650,945	2,278,126	1,404,384	1,645,182	689,575
Income from sales and operations ¹	2,600,473	5,589,657	645,091	2,266,734	1,399,398	1,626,043	688,805
Other business income.....	3,010	125,872	*5,854	11,392	4,986	*19,139	*770
Business deductions, total ^{1,2}	1,931,605	2,806,306	389,801	1,150,261	925,798	984,808	550,485
Cost of sales and operations.....	708,319	210,707	*9,803	66,339	286,631	78,355	*81,070
Inventory, beginning of year.....	64,252	*3,898	*6,939	*4,755	*7,833	*1,701	*568
Cost of labor.....	*113,956	*899	--	*10,575	*66,737	*3,155	*20,536
Purchases.....	486,335	148,933	*11,867	*9,681	114,139	*13,696	*10,597
Materials and supplies.....	57,289	*17,956	*2,184	*18,362	56,951	*20,461	--
Other costs.....	50,273	*47,896	*2,029	*29,019	47,149	*40,994	*56,314
Inventory, end of year.....	63,786	*8,875	*13,215	*6,052	*6,178	*1,650	*6,946
Advertising expenses.....	38,413	35,346	8,696	31,936	5,659	4,054	8,971
Bad debts from sales or services.....	*3,060	*1,430	*420	*352	*58	*4,165	--
Car and truck expenses.....	16,951	214,905	11,473	130,163	46,854	160,719	80,162
Commissions.....	*1,274	31,569	--	*18,187	*1,686	*37,551	*512
Depletion.....	--	--	--	*2	--	--	--
Depreciation.....	69,542	171,832	21,772	95,960	34,031	32,104	15,965
Employee benefit programs.....	9,499	11,069	*1,426	2,343	6,647	*390	*7,752
Insurance.....	34,984	63,938	37,227	32,322	15,189	20,648	30,055
Legal and professional services.....	16,610	109,674	7,000	38,260	11,160	14,428	8,496
Meals and entertainment deducted.....	4,026	32,963	908	15,946	3,451	13,709	2,590
Mortgage interest.....	8,099	18,223	*7,285	*6,609	*5,236	*6,843	*4,510
Other interest paid on business indebtedness.....	28,454	11,843	*1,507	4,334	7,938	*1,494	4,682
Office expenses.....	32,817	132,887	23,548	68,264	14,381	26,390	14,887
Pension and profit-sharing plans.....	8,490	4,560	*4,730	*1,554	9,011	--	*333
Rent on machinery and equipment.....	15,941	60,805	*4,112	7,945	14,780	15,126	6,887
Rent on other business property.....	166,099	398,966	53,491	86,845	69,758	53,448	33,446
Repairs.....	15,143	35,131	4,752	13,832	9,352	15,955	4,798
Supplies.....	38,382	125,064	27,073	81,576	56,462	85,962	13,480
Salaries and wages.....	353,786	253,762	75,087	97,503	155,106	123,619	73,889
Taxes paid.....	62,731	68,464	11,297	23,389	33,436	25,012	19,767
Travel.....	7,184	63,905	1,805	48,059	5,199	15,997	20,790
Utilities.....	54,407	129,744	23,766	48,367	26,205	44,970	27,513
Other business deductions.....	236,680	527,972	44,562	186,816	87,736	158,742	87,399
Home office business deductions.....	*714	66,785	*8,042	24,485	*18,995	32,952	*1,747
Depreciation, Form 8829.....	--	6,816	*1,349	*2,551	*1,798	*3,271	*(Z)
Net income less deficit ^{1,2}	671,878	2,909,223	261,145	1,127,865	478,586	660,375	139,089
Net income ^{1,2}	681,294	3,003,652	261,842	1,190,746	490,496	763,341	184,301
Deficit ²	*9,416	94,429	*698	62,881	*11,910	102,967	45,212

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Health care and social assistance--continued						
	Ambulatory health care services--continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance service, blood, organ banks)
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
BUSINESSES WITH NET INCOME							
Number of returns ¹	14,888	126,245	6,042	76,070	15,740	95,522	18,898
Business receipts, total ¹	2,538,840	5,571,140	633,250	2,120,063	1,360,608	1,541,398	617,090
Income from sales and operations ¹	2,535,868	5,455,702	627,396	2,111,628	1,356,765	1,531,132	616,406
Other business income.....	2,971	115,438	*5,854	8,436	3,842	*10,266	*685
Business deductions, total ¹²	1,857,546	2,567,488	371,407	929,318	870,112	778,056	432,789
Cost of sales and operations.....	684,772	209,588	*9,803	59,258	280,511	39,450	*76,562
Inventory, beginning of year.....	52,377	*3,898	*6,939	*3,204	*7,833	*1,700	*226
Cost of labor.....	*113,956	*899	--	*8,143	*66,736	*2,896	*20,536
Purchases.....	474,798	*147,815	*11,867	*5,084	114,139	*8,607	*135
Materials and supplies.....	52,884	*17,956	*2,184	*18,288	56,951	*19,302	--
Other costs.....	*47,731	*47,896	*2,029	*27,877	41,030	*8,595	*55,890
Inventory, end of year.....	56,974	*8,875	*13,215	*3,337	*6,178	*1,649	*226
Advertising expenses.....	37,190	34,334	8,366	21,724	5,470	3,093	5,836
Bad debts from sales or services.....	*1,806	*1,430	*420	*98	*58	*4,165	--
Car and truck expenses.....	16,451	186,769	11,300	110,085	46,718	121,622	52,839
Commissions.....	*1,274	26,769	--	*6,809	*1,686	*37,431	*155
Depletion.....	--	--	--	--	--	--	--
Depreciation.....	68,933	157,414	19,503	79,249	25,916	22,790	10,225
Employee benefit programs.....	8,960	9,375	*1,350	*2,246	6,526	*196	*7,752
Insurance.....	33,665	61,627	34,817	28,298	14,918	15,776	28,862
Legal and professional services.....	15,926	97,867	6,315	19,620	9,784	12,285	6,981
Meals and entertainment deducted.....	3,980	31,474	866	13,399	3,349	11,417	2,230
Mortgage interest.....	7,963	18,096	*7,285	*4,009	*2,932	*5,233	*3,721
Other interest paid on business indebtedness.....	27,676	4,942	*1,507	3,761	7,633	*599	*4,491
Office expenses.....	32,266	107,194	22,118	61,530	13,981	21,340	8,049
Pension and profit-sharing plans.....	8,490	4,560	*4,730	*1,524	9,011	--	*333
Rent on machinery and equipment.....	15,092	59,510	*4,112	6,988	14,593	*3,536	*5,583
Rent on other business property.....	163,269	375,434	50,422	64,359	68,861	*37,074	31,236
Repairs.....	14,998	34,098	4,280	13,320	7,513	11,513	3,825
Supplies.....	37,427	111,377	25,553	66,708	54,082	74,635	10,677
Salaries and wages.....	335,133	252,161	73,350	74,413	149,328	*113,315	73,889
Taxes paid.....	61,020	62,627	9,510	18,921	33,316	13,905	18,180
Travel.....	6,767	54,902	1,805	40,414	4,264	12,011	17,699
Utilities.....	48,055	121,305	22,392	40,542	25,421	39,927	23,519
Other business deductions.....	225,720	454,175	43,541	155,849	64,438	131,622	37,617
Home office business deductions.....	*714	65,698	*8,042	17,321	*18,966	*32,949	*1,747
Depreciation, Form 8829.....	--	6,730	*1,349	*1,164	*1,798	*3,271	*(Z)
Net income ¹².....	681,294	3,003,652	261,842	1,190,746	490,496	763,341	184,301
Returns with Schedule C-EZ:							
Number of returns.....	*1,929	18,632	*2,295	15,047	*642	27,874	7,389
Business receipts.....	*7,617	111,025	*1,970	87,102	*11,972	174,318	14,704
Business deductions.....	--	24,763	*18	18,872	*836	12,172	783
Net income.....	*7,617	86,262	*1,952	68,230	*11,136	162,146	13,921

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Health care and social assistance--continued				Arts, entertainment, and recreation		
	Hospitals	Nursing and residential care facilities	Social assistance	Child day care services	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions
	(136)	(137)	(138)	(139)	(140)	(141)	(142)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	6,176	54,217	95,996	606,038	1,040,209	876,286	*4,034
Business receipts, total ¹	*103,583	2,400,695	1,246,162	6,931,928	19,454,338	14,934,984	*41,887
Income from sales and operations ¹	*96,088	2,392,151	1,233,634	6,722,776	19,019,900	14,577,517	*41,887
Other business income.....	*7,495	8,544	*12,528	209,151	434,438	357,467	--
Business deductions, total ^{1,2}	*72,208	1,781,334	712,801	4,466,793	14,127,541	10,101,250	*18,981
Cost of sales and operations.....	--	181,631	*40,035	211,959	2,007,719	1,068,172	--
Inventory, beginning of year.....	--	*1,738	--	*9,247	428,999	341,765	--
Cost of labor.....	--	70,092	--	*18,604	107,952	69,020	--
Purchases.....	--	16,336	*1,310	120,147	974,774	522,410	--
Materials and supplies.....	--	*5,499	*294	51,294	403,432	355,604	--
Other costs.....	--	89,688	*38,431	42,168	687,825	281,990	--
Inventory, end of year.....	--	*1,723	--	*29,501	595,264	502,618	--
Advertising expenses.....	--	8,624	12,101	27,368	317,881	205,945	*760
Bad debts from sales or services.....	--	1,965	*1,657	*5,582	22,785	17,834	*2,240
Car and truck expenses.....	*4,116	89,536	83,026	276,468	986,199	826,673	*3,167
Commissions.....	--	29,638	*11,583	4,655	581,348	476,332	--
Depletion.....	--	--	--	--	519	455	--
Depreciation.....	--	83,606	25,926	207,107	1,132,583	841,497	*(2)
Employee benefit programs.....	--	23,707	*808	*9,903	11,805	3,827	--
Insurance.....	*1,762	40,122	13,476	80,002	185,019	104,152	*1
Legal and professional services.....	*1,267	26,038	29,505	41,640	325,129	295,862	*202
Meals and entertainment deducted.....	*325	4,433	10,009	18,595	216,734	188,735	*1,530
Mortgage interest.....	*716	98,394	*47	44,732	135,661	41,321	--
Other interest paid on business indebtedness.....	--	13,979	*1,653	24,787	127,960	78,495	*770
Office expenses.....	*411	13,721	44,686	59,730	278,154	231,512	*5,073
Pension and profit-sharing plans.....	--	*1,031	*1,210	*3,777	8,114	8,009	--
Rent on machinery and equipment.....	--	26,739	7,011	51,298	198,725	108,201	--
Rent on other business property.....	--	52,588	102,195	106,687	502,822	358,570	--
Repairs.....	*1,540	44,691	1,972	145,841	250,580	118,385	--
Supplies.....	*2,789	68,174	37,898	498,741	701,246	543,118	*1,819
Salaries and wages.....	--	408,268	*15,649	419,513	699,526	315,612	--
Taxes paid.....	*1,484	65,579	6,432	61,797	218,815	95,152	*318
Travel.....	*3,179	2,883	30,112	17,616	691,858	636,850	*1,650
Utilities.....	*278	70,177	35,438	177,618	427,205	292,964	*812
Other business deductions.....	*54,342	383,119	159,875	1,179,789	3,738,040	2,913,169	*320
Home office business deductions.....	--	35,227	13,389	718,858	282,344	266,118	*1
Depreciation, Form 8829.....	--	*3,367	2,524	64,531	34,148	26,064	--
Net income less deficit ^{1,2}	*31,375	619,996	533,361	2,465,125	5,350,243	4,836,517	*22,906
Net income ^{1,2}	*46,047	659,609	625,379	2,717,838	7,408,386	6,572,322	*23,997
Deficit ²	*14,672	39,613	92,018	252,712	2,058,143	1,735,805	*1,091

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Health care and social assistance--continued				Arts, entertainment, and recreation		
	Hospitals	Nursing and residential care facilities	Social assistance	Child day care services	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions
	(136)	(137)	(138)	(139)	(140)	(141)	(142)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*5,785	43,485	76,680	514,892	625,141	504,596	*4,032
Business receipts, total ¹	*69,778	2,031,060	1,139,720	5,956,758	16,095,155	12,762,374	*41,858
Income from sales and operations ¹	*69,778	2,022,908	1,127,195	5,781,475	15,711,410	12,443,387	*41,858
Other business income.....	--	8,152	*12,524	175,283	383,745	318,987	--
Business deductions, total ¹²	*23,731	1,371,451	514,341	3,238,920	8,686,871	6,190,154	*17,862
Cost of sales and operations.....	--	127,115	*39,034	121,988	1,478,145	811,615	--
Inventory, beginning of year.....	--	*1,563	--	*2,441	250,407	189,423	--
Cost of labor.....	--	*66,557	--	*13,338	54,273	35,140	--
Purchases.....	--	*14,165	*309	42,133	785,018	433,019	--
Materials and supplies.....	--	*4,382	*294	35,225	250,810	246,206	--
Other costs.....	--	*42,111	*38,431	*32,279	505,786	229,368	--
Inventory, end of year.....	--	*1,664	--	*3,428	368,149	321,541	--
Advertising expenses.....	--	7,126	8,161	16,000	190,625	120,384	*758
Bad debts from sales or services.....	--	1,303	*260	*3,871	6,438	*1,641	*2,240
Car and truck expenses.....	*4,116	75,848	75,793	198,132	661,580	545,479	*3,167
Commissions.....	--	*28,530	*11,574	*4,450	497,724	412,866	--
Depletion.....	--	--	--	--	454	*447	--
Depreciation.....	--	61,027	17,379	129,596	544,193	389,823	--
Employee benefit programs.....	--	19,870	*807	*9,903	6,817	3,297	--
Insurance.....	*1,762	34,292	9,567	53,492	119,454	68,224	--
Legal and professional services.....	*1,261	15,152	17,981	26,670	239,639	223,041	*193
Meals and entertainment deducted.....	*325	3,869	6,856	13,001	152,093	130,454	*1,530
Mortgage interest.....	*716	70,172	*47	32,251	71,878	23,503	--
Other interest paid on business indebtedness.....	--	7,571	*1,376	20,072	57,650	40,327	--
Office expenses.....	*411	9,584	18,250	30,930	197,664	169,693	*5,073
Pension and profit-sharing plans.....	--	*1,030	*1,210	*3,777	5,405	5,394	--
Rent on machinery and equipment.....	--	25,092	*7,010	35,085	120,264	78,764	--
Rent on other business property.....	--	47,404	74,707	80,784	253,230	181,990	--
Repairs.....	*1,540	34,688	1,917	90,334	122,773	64,768	--
Supplies.....	*2,789	52,503	26,881	390,266	373,464	277,201	*1,815
Salaries and wages.....	--	324,698	*14,306	251,381	507,891	234,015	--
Taxes paid.....	*1,484	53,358	4,074	44,973	143,882	65,066	*318
Travel.....	*3,179	1,375	21,569	15,033	436,685	400,024	*1,640
Utilities.....	*278	60,801	20,962	123,975	263,413	188,392	*808
Other business deductions.....	*5,871	285,502	97,685	895,312	1,962,171	1,502,164	*1
Home office business deductions.....	--	*16,081	9,840	574,914	194,893	187,614	--
Depreciation, Form 8829.....	--	*672	1,679	49,520	14,564	13,550	--
Net income ¹².....	*46,047	659,609	625,379	2,717,838	7,408,386	6,572,322	*23,997
Returns with Schedule C-EZ:							
Number of returns.....	--	*9,845	31,959	191,252	163,604	124,846	*965
Business receipts.....	--	*65,575	110,635	739,281	514,330	429,773	*1,592
Business deductions.....	--	*7,462	27,107	72,730	78,770	64,290	*317
Net income.....	--	*58,113	83,528	666,551	435,560	365,483	*1,275

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Arts, entertainment, and recreation--continued	Accommodation, food services, and drinking places					
		Total	Accommodation				Food services and drinking places
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses	
	(143)	(144)	(145)	(146)	(147)	(148)	(149)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	159,888	315,150	61,298	32,116	15,791	13,391	253,853
Business receipts, total ¹	4,477,467	36,293,267	4,849,644	3,396,910	688,232	764,503	31,443,622
Income from sales and operations ¹	4,400,496	36,021,772	4,764,115	3,331,956	679,653	752,506	31,257,657
Other business income.....	76,971	271,495	85,530	64,954	8,579	*11,997	185,965
Business deductions, total ^{1,2}	4,007,310	34,137,865	4,569,925	3,255,550	628,690	685,686	29,567,939
Cost of sales and operations.....	939,547	14,283,929	580,150	449,966	63,372	66,812	13,703,779
Inventory, beginning of year.....	87,234	598,613	32,400	19,852	*4,476	*8,072	566,213
Cost of labor.....	38,932	700,967	61,698	39,754	*5,024	*16,919	639,269
Purchases.....	452,364	12,557,842	415,006	351,918	39,481	*23,608	12,142,836
Materials and supplies.....	47,828	583,573	48,398	31,015	*1,628	*15,755	535,175
Other costs.....	405,835	472,968	54,800	31,379	*14,834	*8,587	418,168
Inventory, end of year.....	92,646	630,034	32,152	23,951	*2,071	*6,130	597,882
Advertising expenses.....	111,177	631,441	112,001	77,702	16,757	17,542	519,440
Bad debts from sales or services.....	2,711	8,081	2,668	2,174	*423	*71	5,414
Car and truck expenses.....	156,359	486,300	94,334	50,257	24,794	19,283	391,966
Commissions.....	105,015	88,652	24,965	21,263	*994	2,708	63,686
Depreciation.....	*64	1,121	*731	*730	--	*1	*390
Depreciation.....	291,086	1,319,182	447,031	316,690	65,697	64,644	872,151
Employee benefit programs.....	7,978	45,427	7,628	6,394	*392	*842	37,799
Insurance.....	80,866	562,751	117,730	78,000	22,056	17,674	445,021
Legal and professional services.....	29,064	258,360	44,927	33,072	5,549	6,306	213,433
Meals and entertainment deducted.....	26,469	31,681	8,939	5,935	*654	2,351	22,742
Mortgage interest.....	94,340	695,613	450,770	337,245	37,382	76,143	244,844
Other interest paid on business indebtedness.....	48,695	376,234	124,507	90,333	22,035	12,139	251,727
Office expenses.....	41,569	145,253	44,711	30,032	6,582	8,097	100,543
Pension and profit-sharing plans.....	*105	7,555	1,896	1,882	--	*14	5,659
Rent on machinery and equipment.....	90,524	286,639	33,723	17,777	*748	*15,198	252,917
Rent on other business property.....	144,251	2,020,327	104,080	62,520	35,312	*6,248	1,916,247
Repairs.....	132,195	741,803	288,555	193,780	52,936	41,839	453,248
Supplies.....	156,309	852,683	219,358	152,474	25,177	41,707	633,325
Salaries and wages.....	383,914	5,562,188	558,366	424,898	52,546	80,923	5,003,822
Taxes paid.....	123,345	1,570,249	339,823	241,080	47,935	50,808	1,230,426
Travel.....	53,358	82,732	20,830	15,330	2,103	3,397	61,902
Utilities.....	133,429	1,889,007	463,635	309,801	77,385	76,449	1,425,372
Other business deductions.....	824,550	2,153,726	474,459	335,819	65,685	72,955	1,679,267
Home office business deductions.....	16,225	26,572	*1,880	*343	--	*1,537	24,692
Depreciation, Form 8829.....	*8,083	4,595	*532	*59	--	*473	4,063
Net income less deficit ^{1,2}	490,820	2,154,814	279,298	140,870	59,478	78,950	1,875,516
Net income ^{1,2}	812,067	3,431,838	675,791	393,585	151,977	130,229	2,756,047
Deficit ²	321,247	1,277,024	396,493	252,714	92,499	51,280	880,531

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Arts, entertainment, and recreation-- continued	Accommodation, food services, and drinking places					
	Amusement, gambling, and recreation industries	Total	Accommodation				Food services and drinking places
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses	
	(143)	(144)	(145)	(146)	(147)	(148)	(149)
BUSINESSES WITH NET INCOME							
Number of returns ¹	116,513	216,221	41,229	20,303	11,756	9,169	174,993
Business receipts, total ¹	3,290,923	29,010,250	3,629,188	2,517,748	459,684	651,757	25,381,062
Income from sales and operations ¹	3,226,165	28,788,627	3,556,231	2,460,597	455,212	640,421	25,232,397
Other business income.....	64,758	221,623	72,958	57,151	*4,471	*11,336	148,665
Business deductions, total ¹²	2,478,856	25,578,395	2,953,437	2,124,085	307,706	521,645	22,624,959
Cost of sales and operations.....	666,530	11,170,643	386,076	310,327	*13,161	*62,588	10,784,568
Inventory, beginning of year.....	60,984	477,243	14,493	10,930	*809	*2,754	462,749
Cost of labor.....	*19,134	537,624	37,690	*21,776	--	*15,914	499,934
Purchases.....	351,999	9,951,390	283,503	248,758	*11,137	*23,608	9,667,887
Materials and supplies.....	*4,604	364,364	36,933	21,089	*876	*14,969	327,430
Other costs.....	276,418	331,006	28,849	18,783	*1,487	*8,579	302,158
Inventory, end of year.....	46,608	490,984	15,393	11,008	*1,149	*3,236	475,591
Advertising expenses.....	69,483	482,914	71,752	50,391	6,626	14,735	411,162
Bad debts from sales or services.....	*2,557	5,853	1,595	1,531	--	*63	4,259
Car and truck expenses.....	112,933	363,714	71,488	38,210	*16,409	16,869	292,226
Commissions.....	84,858	80,861	18,398	15,111	*994	*2,293	62,463
Depletion.....	*7	*962	*577	*577	--	--	*385
Depreciation.....	154,370	823,986	251,548	181,291	29,284	40,974	572,438
Employee benefit programs.....	3,520	40,166	5,669	4,699	*242	*728	34,497
Insurance.....	51,229	410,852	75,218	51,740	9,757	13,721	335,634
Legal and professional services.....	16,405	178,351	30,051	24,508	2,096	3,446	148,301
Meals and entertainment deducted.....	20,109	25,844	6,585	5,413	*329	843	19,260
Mortgage interest.....	48,375	424,733	260,662	200,988	*807	58,868	164,071
Other interest paid on business indebtedness.....	17,323	210,475	65,684	45,541	*9,618	10,524	144,791
Office expenses.....	22,897	96,103	32,457	21,814	5,048	5,595	63,646
Pension and profit-sharing plans.....	*10	7,348	1,825	1,811	--	*14	5,524
Rent on machinery and equipment.....	41,500	227,686	25,270	10,235	*142	*14,893	202,416
Rent on other business property.....	71,240	1,517,358	86,938	48,693	*32,180	*6,065	1,430,420
Repairs.....	58,005	480,431	165,599	116,956	26,169	22,474	314,833
Supplies.....	94,448	542,392	137,793	100,605	19,322	17,866	404,599
Salaries and wages.....	273,876	4,275,803	359,866	269,204	*24,112	66,550	3,915,936
Taxes paid.....	78,498	1,176,465	241,887	175,968	26,528	39,392	934,577
Travel.....	35,022	55,542	9,203	7,741	*1,061	*401	46,339
Utilities.....	74,213	1,346,462	314,952	215,092	42,594	57,266	1,031,510
Other business deductions.....	460,006	1,602,899	329,897	225,368	39,050	65,479	1,273,002
Home office business deductions.....	7,279	20,224	*248	*248	--	--	19,975
Depreciation, Form 8829.....	*1,014	3,294	*48	*48	--	--	3,246
Net income ¹²	812,067	3,431,838	675,791	393,585	151,977	130,229	2,756,047
Returns with Schedule C-EZ:							
Number of returns.....	37,793	28,142	*3,836	**175	*3,660	**	24,306
Business receipts.....	82,964	187,678	*27,873	**103	*27,737	**	159,805
Business deductions.....	14,163	10,355	*2,229	*51	*2,178	**	8,126
Net income	68,801	177,323	*25,644	**52	*25,559	**	151,679

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Other services								
	Total	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified establishments
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	2,007,431	326,644	168,775	94,540	63,329	365,316	1,104,628	210,843	262,768
Business receipts, total ¹	65,926,666	23,493,350	12,405,736	6,897,434	4,190,180	12,488,692	27,734,756	2,209,867	3,349,077
Income from sales and operations ¹	65,031,745	23,289,360	12,252,844	6,857,807	4,178,709	12,465,842	27,289,263	1,987,280	3,233,873
Other business income.....	894,920	203,990	152,892	39,627	11,471	22,850	445,494	222,586	115,204
Business deductions, total ^{1,2}	51,094,146	20,669,886	10,863,283	6,098,183	3,708,420	9,811,177	19,611,495	1,001,587	2,172,078
Cost of sales and operations.....	18,663,297	10,156,022	5,759,994	2,835,189	1,560,839	4,401,552	4,026,356	79,367	679,702
Inventory, beginning of year.....	1,443,322	734,627	461,090	192,081	81,456	390,599	317,599	*497	49,596
Cost of labor.....	1,824,771	938,607	368,255	362,147	208,206	317,907	564,337	*3,920	*50,656
Purchases.....	11,731,945	6,890,335	4,202,250	1,579,106	1,108,979	2,572,524	2,230,110	*38,977	270,068
Materials and supplies.....	3,821,430	1,860,448	764,406	870,021	226,020	1,101,947	850,817	*8,218	117,981
Other costs.....	1,342,979	518,017	421,337	76,893	19,787	426,655	370,131	*28,175	250,967
Inventory, end of year.....	1,501,151	786,012	457,344	245,058	83,610	408,079	306,638	*421	59,567
Advertising expenses.....	856,949	255,778	133,732	67,659	54,387	156,430	436,313	8,428	29,143
Bad debts from sales or services.....	38,399	16,366	10,987	4,341	*1,038	4,707	17,327	--	*886
Car and truck expenses.....	2,873,642	631,561	280,350	204,153	147,058	862,588	1,128,859	250,634	261,015
Commissions.....	338,492	35,721	16,908	*4,247	14,566	46,645	254,056	*2,070	23,094
Depletion.....	861	*354	--	--	*354	*410	*96	*1	*168
Depreciation.....	2,491,812	950,110	443,775	274,186	232,148	569,932	915,169	56,601	64,952
Employee benefit programs.....	89,689	56,880	24,726	23,209	8,946	13,059	19,750	--	*3,119
Insurance.....	958,013	425,626	228,001	123,012	74,613	200,718	323,985	7,684	37,794
Legal and professional services.....	424,605	161,736	62,078	35,638	64,019	59,225	189,610	14,034	22,692
Meals and entertainment deducted.....	193,278	25,128	12,647	8,908	3,573	45,259	102,682	20,209	18,364
Mortgage interest.....	487,307	217,823	97,482	68,588	51,753	77,436	182,442	*9,606	11,036
Other interest paid on business indebtedness.....	386,995	183,708	96,002	43,339	44,367	55,598	141,786	5,904	13,588
Office expenses.....	653,585	191,103	108,209	54,980	27,913	96,224	326,405	39,853	24,742
Pension and profit-sharing plans.....	20,830	5,508	*2,561	*2,519	*428	5,576	9,746	--	*615
Rent on machinery and equipment.....	943,121	310,622	193,520	67,003	50,100	90,069	538,649	*3,782	16,547
Rent on other business property.....	3,745,204	860,301	401,889	233,559	224,853	235,236	2,616,882	32,786	61,439
Repairs.....	848,783	293,735	122,859	66,558	104,318	164,806	378,330	11,913	54,521
Supplies.....	2,703,988	794,230	323,254	325,552	145,423	468,796	1,397,037	43,926	74,796
Salaries and wages.....	5,245,679	2,300,768	1,146,529	716,649	437,590	641,321	2,278,771	*24,819	110,648
Taxes paid.....	1,226,883	560,540	285,452	174,866	100,222	182,985	477,882	5,476	20,248
Travel.....	414,708	48,131	16,754	26,316	5,060	78,568	198,556	89,453	71,855
Utilities.....	2,303,812	701,477	352,120	209,453	139,904	337,830	1,226,750	37,754	51,446
Other business deductions.....	4,769,256	1,443,977	723,982	508,316	211,680	906,190	2,189,634	229,455	482,523
Home office business deductions.....	255,879	28,315	*7,964	*17,770	*2,581	90,339	128,878	8,347	16,916
Depreciation, Form 8829.....	30,964	2,441	*1,029	*1,149	*263	15,566	12,401	*555	*1,676
Net income less deficit ^{1,2}.....	14,839,005	2,823,464	1,542,453	799,251	481,760	2,677,515	8,129,746	1,208,280	1,176,528
Net income ^{1,2}	16,555,050	3,343,341	1,785,849	985,144	572,348	2,961,401	8,929,688	1,320,620	1,355,006
Deficit ²	1,716,045	519,877	243,396	185,893	90,588	283,885	799,942	112,340	178,478

Footnotes at end of table.

Sole Proprietorship Returns, 1999

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

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

Net income status, item	Other services								
	Total	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified establishments
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)
BUSINESSES WITH NET INCOME									
Number of returns ¹	1,611,403	250,678	133,355	72,832	44,491	291,010	899,866	169,849	207,119
Business receipts, total ¹	58,688,910	20,757,657	11,099,496	6,157,804	3,500,358	11,084,554	24,803,554	2,043,145	2,948,734
Income from sales and operations ¹	57,925,827	20,609,544	10,994,333	6,120,467	3,494,744	11,069,109	24,377,838	1,869,337	2,836,303
Other business income.....	763,083	148,114	105,163	37,337	5,614	15,446	425,716	173,808	112,431
Business deductions, total ¹²	42,133,861	17,414,317	9,313,647	5,172,660	2,928,010	8,123,153	15,873,865	722,526	1,593,728
Cost of sales and operations.....	15,819,227	8,491,815	4,853,747	2,383,424	1,254,644	3,853,208	3,429,110	45,094	540,212
Inventory, beginning of year.....	1,018,020	525,958	287,516	168,286	70,156	265,485	226,080	*497	*26,111
Cost of labor.....	1,507,710	766,363	348,299	240,154	177,910	275,327	462,100	*3,920	*12,326
Purchases.....	9,754,283	5,613,398	3,337,365	1,395,625	880,408	2,220,939	1,901,838	*18,109	243,003
Materials and supplies.....	3,372,468	1,655,652	748,390	723,603	183,659	983,359	726,210	*7,246	*78,124
Other costs.....	1,257,377	485,609	400,592	65,437	19,579	415,254	340,771	*15,743	212,894
Inventory, end of year.....	1,090,631	555,169	268,414	209,682	77,069	307,156	227,889	*421	*32,246
Advertising expenses.....	711,683	218,939	115,533	57,284	46,122	137,126	348,110	7,508	28,282
Bad debts from sales or services.....	29,821	14,063	8,757	4,294	*1,011	4,315	11,443	--	*827
Car and truck expenses.....	2,320,602	542,203	241,644	175,392	125,167	705,886	882,323	190,191	209,315
Commissions.....	260,863	34,749	15,994	*4,247	14,508	37,791	187,101	*1,222	17,795
Depletion.....	445	*354	--	--	*354	--	*91	*1	*109
Depreciation.....	1,865,597	746,648	375,178	226,714	144,755	419,352	659,489	40,108	40,346
Employee benefit programs.....	84,129	53,748	22,016	22,792	8,940	12,422	17,958	--	*2,686
Insurance.....	779,959	362,211	194,606	106,604	61,001	158,945	253,244	5,559	22,844
Legal and professional services.....	348,594	144,035	56,386	32,506	55,143	49,149	144,590	10,820	16,779
Meals and entertainment deducted.....	158,115	20,140	9,905	7,524	2,711	36,038	86,736	15,201	13,250
Mortgage interest.....	379,996	160,069	72,945	62,770	24,354	74,610	143,083	*2,233	*7,744
Other interest paid on business indebtedness.....	267,156	128,849	72,109	26,091	30,649	46,934	88,179	*3,194	*7,576
Office expenses.....	514,837	169,428	98,012	49,573	21,844	76,205	243,683	25,521	21,288
Pension and profit-sharing plans.....	16,484	5,508	*2,561	*2,519	*428	*3,647	7,329	--	*607
Rent on machinery and equipment.....	726,828	276,503	175,990	55,036	45,478	64,801	382,562	*2,962	*8,211
Rent on other business property.....	3,234,050	720,613	344,168	189,755	186,690	215,921	2,273,069	*24,447	57,662
Repairs.....	599,518	217,784	98,760	53,396	65,628	119,248	253,045	9,440	33,069
Supplies.....	2,163,153	695,573	289,044	282,164	124,366	342,030	1,086,591	38,959	59,987
Salaries and wages.....	4,476,037	2,038,588	1,015,891	672,204	350,493	464,136	1,957,532	*15,780	107,784
Taxes paid.....	1,029,509	501,498	259,370	156,917	85,211	151,020	372,735	4,256	18,729
Travel.....	324,322	43,958	15,721	25,648	2,588	71,613	145,540	63,211	50,270
Utilities.....	1,875,954	580,961	298,904	175,366	106,690	267,493	994,071	33,430	38,562
Other business deductions.....	3,775,257	1,210,391	660,011	384,401	165,979	711,391	1,690,352	163,123	255,612
Home office business deductions.....	218,125	24,399	*7,964	*13,863	*2,571	80,195	111,404	*2,128	*13,973
Depreciation, Form 8829.....	25,602	2,026	*1,029	*745	*252	12,173	10,942	*462	*1,493
Net income ¹².....	16,555,050	3,343,341	1,785,849	985,144	572,348	2,961,401	8,929,688	1,320,620	1,355,006
Returns with Schedule C-EZ:									
Number of returns.....	321,395	25,430	19,486	*2,932	*3,012	50,878	193,841	51,245	104,958
Business receipts.....	1,554,725	187,456	146,307	*24,018	*17,130	193,049	913,393	260,828	405,904
Business deductions.....	159,075	14,368	11,507	*2,175	*686	19,678	105,545	19,484	20,229
Net income.....	1,395,650	173,088	134,800	*21,843	*16,444	173,371	807,848	241,344	385,675

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

** Data combined to prevent disclosure of taxpayer information.

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

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

(Z) Less than \$500.

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