

Sole Proprietorship Returns, 2010

by Adrian Dungan

For Tax Year 2010, there were approximately 23.0 million individual income tax returns that reported nonfarm sole proprietorship activity, a 1.5-percent increase from 2009. Profits reported on these returns rose to \$267.7 billion in 2010, a 9.3-percent improvement over 2009. In constant dollars, total nonfarm sole proprietorship profits increased by 8.0 percent in 2010, reversing a 4-year trend that started with a 0.2-percent decrease in inflation-adjusted profits in 2006, followed by a 2.0-percent decline in 2007, a 7.7-percent fall in 2008, and an 8.3-percent drop in 2009. For 2010, profits as a percent of business receipts rose by 1.6 percent to 22.4 percent, the highest level of the 23-year period covered by this article. All nonfarm sole proprietorship industries experienced increases in profits for 2010 except for the transportation and warehousing sector, which fell by just 0.9 percent. The greatest percentage increase in profits was reported by the finance and insurance sector that saw a 54.0-percent gain, going from \$10.3 billion for 2009 to \$15.9 billion for 2010. The professional, scientific, and technical services sector reported the largest profits, \$70.7 billion, of any sector for all nonfarm sole proprietorship industries. With a 5.2-percent increase in 2010, this sector accounted for 26.4 percent of total profits. Reporting the second largest profits of any sector was the health care and social assistance sector, with 18.2 percent of total profits, at \$48.7 billion.

For sole proprietorships as a whole, receipts increased 1.5 percent, while deductions decreased 0.6 percent. The retail trade sector reported the largest

percentage of total business receipts, with 15.2 percent, while also having the largest percentage of total business deductions, with 18.4 percent. The wholesale trade sector reported the largest rise in business receipts, with a 17.5-percent increase. Among all industrial sectors, the finance and insurance sector experienced the greatest downturn in receipts, losing \$15.8 billion or 17.3 percent. This sector also reported the largest decrease in deductions, with a decline of \$21.3 billion or 26.4 percent. The only other sector to report a decrease in receipts was the construction sector, with a 6.1-percent decrease.

Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 2010 increased 1.5 percent to 23.0 million (Figure A).¹ The largest sector in terms of number of returns was the professional, scientific, and technical services sector. The number of returns in this sector rose to just over 3.2 million returns, an increase of 1.1 percent. The second largest sector, the other services sector, which is mainly comprised of personal and laundry services, had a 4.1-percent increase in number of returns from almost 2.7 million to just under 2.8 million. The largest percentage increase in number of returns was in the health care and social assistance sector which increased by 5.3 percent to roughly 2.2 million returns.

Total business receipts (the sum of “income from sales and operations” and “other business income”) for all nonfarm sole proprietorship industries increased 1.5 percent, from \$1,178.4 billion to \$1,195.5 billion.² The retail sector was the largest sector in terms of business receipts and accounted for 15.2 percent of total business receipts in 2010. Its receipts increased by 1.5 percent, following a 9.0-percent decrease in 2009.³ Between

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¹ For 2010, the 23,003,656 nonfarm sole proprietorship returns accounted for an estimated 25,439,867 nonfarm businesses. For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor’s dominant business and included in the industrial group for that business activity. When this 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 2010.

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.

The North American Industry Classification System for industrial coding was introduced in Tax Year 1998. Due to coding changes, comparisons between data by industries from 1998–2010 with 1997 and prior years may show inconsistencies. A reason for this was that several types of sole proprietorships under the NAICS system were classified in completely different industrial groups, which makes prior-year comparisons inappropriate. For example, in 1997, finance, insurance, and real estate were grouped by Standard Industrial Classification (SIC) codes as one industry, while, under the NAICS system, the group has been split into two industrial sectors. The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.

² Statistics for “Business receipts, total” in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous business receipts, such as incidental sales of scrap, shown separately in the statistics as “other business income.” However, business receipts exclude incidental investment income received through the business. Examples of such incidental investment income are interest, dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sale of investment and business property. Sole proprietors report incidental investment income, in combination with nonbusiness related investment income, as part of their total income on their individual income tax returns.

³ Paninos, Jason, and Scott Hollenbeck, “Sole Proprietorship Returns, 2009,” *Statistics of Income Bulletin*, Summer 2011, Volume 31, Number 1, pp.5–70. In 2009, business receipts in the retail trade sector decreased by 9.0 percent, dropping from \$196.8 billion to \$179.1 billion.

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Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 2009 and 2010

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

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	2009	2010	Percentage increase	2009	2010	Percentage increase	2009	2010	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	22,660.0	23,003.7	1.5	1,178.4	1,195.5	1.5	934.5	929.0	-0.6
Construction	2,695.8	2,659.6	-1.3	172.7	162.1	-6.1	145.8	134.5	-7.7
Specialty trade contractors	2,150.7	2,125.6	-1.2	121.1	116.0	-4.2	98.7	93.1	-5.7
Wholesale trade (merchant wholesalers)	335.4	343.6	2.4	44.0	51.7	17.5	40.5	47.2	16.6
Retail trade	2,272.5	2,276.4	0.2	179.1	181.8	1.5	170.9	171.0	0.0
Transportation and warehousing	1,077.3	1,066.1	-1.0	70.8	76.4	8.0	61.5	67.2	9.3
Finance and insurance	659.5	642.3	-2.6	90.9	75.1	-17.3	80.6	59.3	-26.4
Real estate and rental and leasing	1,246.4	1,221.1	-2.0	49.7	53.5	7.7	36.8	39.4	7.1
Real estate	1,181.6	1,152.7	-2.4	45.8	49.5	8.1	33.1	35.3	6.7
Professional, scientific, and technical services	3,191.8	3,228.4	1.1	157.4	165.2	5.0	90.2	94.7	4.9
Administrative and support and waste management and remediation services	2,415.0	2,408.3	-0.3	60.3	61.0	1.2	42.4	42.1	-0.8
Health care and social assistance	2,080.8	2,192.0	5.3	119.3	120.2	0.7	71.0	71.5	0.7
Arts, entertainment, and recreation	1,345.3	1,402.9	4.3	29.2	31.3	7.0	22.5	23.3	4.0
Performing arts, spectator sports, and related industries	1,116.0	1,157.5	3.7	22.2	23.4	5.6	15.8	15.8	-0.3
Other services	2,669.5	2,778.6	4.1	83.8	86.9	3.7	63.1	64.2	1.7
Personal and laundry services	1,654.2	1,768.7	6.9	42.2	44.3	4.8	28.7	29.2	1.7
All other sectors	2,670.5	2,784.4	4.3	121.3	130.3	7.4	109.3	114.5	4.8

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

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

2009 and 2010, total business receipts for the construction sector declined 6.1 percent, from \$172.7 billion to \$162.1 billion. This decrease followed 3 consecutive years of declines in receipts—16.4 percent in 2009, 10.5 percent in 2008 and 2.4 percent in 2007. The industry that showed the largest percentage decrease in business receipts for 2010 was the finance and insurance sector, which declined by 17.3 percent. The industry with the largest percentage gain in business receipts was wholesale trade with an increase of 17.5 percent. The second largest percentage increase in business receipts was within the transportation and warehousing sector, which

had an 8.0-percent gain. The largest dollar increase in receipts was in the professional, scientific, and technical services sector, where receipts increased by \$7.9 billion. In constant dollar terms, total business receipts for 2010 increased 0.2 percent to \$1,077.1 billion (Figure B).⁴ This small increase put total business receipts in constant dollar terms just past the \$1,073.9 billion total for 1998.

Deductions

Total business deductions ("cost of sales and operations" plus business expenses, including expenses for home office) in current dollars decreased 0.6 percent from

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*. Indices used for this article were:

Year	Indices	Year	Indices	Year	Indices	Year	Indices
1988	66.988	1994	79.872	2000	88.647	2006	103.257
1989	69.518	1995	81.536	2001	90.650	2007	106.296
1990	72.201	1996	83.088	2002	92.118	2008	108.619
1991	74.760	1997	84.555	2003	94.100	2009	109.615
1992	76.533	1998	85.511	2004	96.770	2010	110.992
1993	78.224	1999	86.768	2005	100.00		

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Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2010

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions [1]			Net income less deficit (profits)		
	Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]	
		Amount	Percentage increase		Amount	Percentage increase		Amount	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	672.0	1,003.2	[3]	545.7	814.6	[3]	126.3	188.5	[3]
1989	692.8	996.6	-0.7	560.2	805.8	-1.1	132.7	190.9	1.2
1990	730.6	1,011.9	1.5	589.2	816.1	1.3	141.4	195.8	2.6
1991	712.6	953.2	-5.8	571.2	764.0	-6.4	141.5	189.3	-3.4
1992	737.1	963.1	1.0	583.1	761.9	-0.3	154.0	201.2	6.3
1993	757.2	968.0	0.5	600.8	768.0	0.8	156.5	200.0	-0.6
1994	790.6	989.9	2.3	623.8	781.0	1.7	166.8	208.8	4.4
1995	807.4	990.2	[4]	638.1	782.6	0.2	169.3	207.6	-0.6
1996	843.2	1,014.9	2.5	666.5	802.1	2.5	176.8	212.7	2.5
1997	870.4	1,029.4	1.4	683.9	808.8	0.8	186.6	220.7	3.8
1998	918.3	1,073.9	4.3	716.2	837.5	3.6	202.3	236.5	7.2
1999	969.3	1,117.2	4.0	761.4	877.5	4.8	207.9	239.7	1.3
2000	1,021.0	1,151.7	3.1	806.4	909.7	3.7	214.7	242.2	1.1
2001	1,016.8	1,121.7	-2.6	799.6	882.1	-3.0	217.4	239.8	-1.0
2002	1,029.7	1,117.8	-0.3	808.9	878.1	-0.5	221.1	240.0	0.1
2003	1,050.2	1,116.0	-0.2	820.2	871.6	-0.7	230.3	244.7	2.0
2004	1,139.5	1,177.6	5.5	892.4	922.2	5.8	247.6	255.8	4.5
2005	1,222.9	1,222.9	3.8	953.4	953.4	3.4	269.9	269.9	5.5
2006	1,278.4	1,238.0	1.2	1,001.1	969.5	1.7	278.0	269.3	-0.2
2007	1,324.4	1,246.0	0.6	1,044.3	982.5	1.3	280.6	263.9	-2.0
2008	1,317.4	1,212.9	-2.7	1,053.7	970.1	-1.3	264.5	243.5	-7.7
2009	1,178.4	1,075.1	-11.4	934.5	852.6	-12.1	244.8	223.3	-8.3
2010	1,195.5	1,077.1	0.2	929.0	837.0	-1.8	267.7	241.2	8.0

[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 less deficit. Therefore, total business receipts minus total business deductions may not always equal net income less deficit.

[2] Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2005 = 100.

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage increases were calculated before rounding.

\$934.5 billion in 2009 to \$929.0 billion in 2010 (Figure A).^{5,6} The largest sector in terms of total business deductions, the retail trade sector, remained almost unchanged going from \$170.9 billion in 2009 to \$171.0 billion in 2010. The second largest sector, the construction sector, reported a 7.7-percent decrease in deductions, down to \$134.5 billion. The largest percentage decrease for 2010 occurred within the finance and insurance sector, which dropped by 26.4 percent or \$21.3 billion. When accounting for inflation, total business deductions decreased for the third straight year, falling 1.8 percent in 2010 (Figure B).

The cost of sales and operations, which represented 39.5 percent of total 2010 business deductions, increased

0.1 percent from the 2009 level to \$366.8 billion (Figure C). Total business "expenses" (total business deductions minus the cost of sales and operations) were \$562.2 billion for 2010, a 1.0-percent decrease from the 2009 amount. The main components of total business expenses are highlighted in Figure D. The two largest components were salaries and wages and car and truck expenses, reporting \$73.7 billion (13.1 percent) and \$73.3 billion (13.0 percent), respectively. Salaries and wages decreased 1.7 percent from \$75.0 billion while car and truck expenses decreased by 2.4 percent from the 2009 amount of \$75.0 billion. The next largest components of business expenses taken as deductions were rent paid on machinery and equipment and other business property

⁵ Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which is reported on Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*) and attached to the Form 1040. Salaries paid to owners are neither deducted as wages paid on Schedule C nor included as wages received on the Form 1040. 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 deductions. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and "other" expenses on Schedule C.

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(7.4 percent of total business expenses), and depreciation (6.2 percent). For 2010, business expenses for rent paid on machinery, equipment and other business property increased 1.2 percent, from \$41.1 billion up to \$41.6 billion, while depreciation increased by 1.7 percent. Depletion expenses experienced the largest percentage gain, rising 32.6 percent to \$0.9 billion. Contract labor

showed the largest net increase in share of business expenses, at 0.4 percentage points to 6.1 percent, up from 5.7 percent in 2009.

Historically, constant dollar depreciation increased almost every year from 1993 through 2003 and then declined every year from 2003 until 2009, except for 2008 (Figure E).⁷ The increases in 2003 and 2008

Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2009 and 2010

[Money amounts are in millions of dollars]

Business deductions	2009	2010	Percentage increase
	(1)	(2)	(3)
Business deductions, total [1]	934,535.7	928,962.9	-0.6
Cost of sales and operations, total	366,438.0	366,788.7	0.1
Inventory, beginning of year	45,587.0	41,814.8	-8.3
Cost of labor	27,668.5	27,162.1	-1.8
Purchases	238,855.6	239,643.1	0.3
Materials and supplies	45,105.6	44,701.8	-0.9
Other costs	55,368.9	55,019.5	-0.6
Inventory, end of year	46,147.5	41,552.6	-10.0
Business expenses, total	568,097.7	562,174.2	-1.0
Advertising expenses	13,612.8	13,259.2	-2.6
Car and truck expenses	75,048.3	73,255.1	-2.4
Commissions	11,759.0	12,235.2	4.0
Contract labor	32,306.7	34,439.3	6.6
Depletion	687.8	912.3	32.6
Depreciation [2]	34,546.4	35,124.0	1.7
Employee benefit programs	2,870.3	3,009.8	4.9
Home office business deductions [2]	10,868.5	10,419.9	-4.1
Depreciation, Form 8829	1,370.7	1,390.5	1.4
Insurance	17,117.1	16,300.2	-4.8
Legal and professional services	10,265.0	10,159.9	-1.0
Meals and entertainment deducted	7,500.6	7,996.6	6.6
Mortgage interest	5,361.1	4,928.5	-8.1
Other interest paid on business indebtedness	7,176.1	6,209.5	-13.5
Office expenses	11,719.9	11,677.5	-0.4
Pension and profit-sharing plans	1,176.1	1,044.5	-11.2
Rent paid on machinery and equipment	7,928.9	8,185.1	3.2
Rent paid on other business property	33,135.3	33,365.5	0.7
Repairs	14,357.9	14,897.5	3.8
Salaries and wages	75,012.7	73,719.2	-1.7
Supplies	29,829.6	29,723.5	-0.4
Taxes paid	16,905.7	17,697.7	4.7
Travel	11,304.6	11,795.0	4.3
Utilities	23,693.0	24,416.2	3.1
Other business deductions	110,168.3	103,571.9	-6.0
Schedule C-EZ business deductions	3,745.9	3,831.0	2.3

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

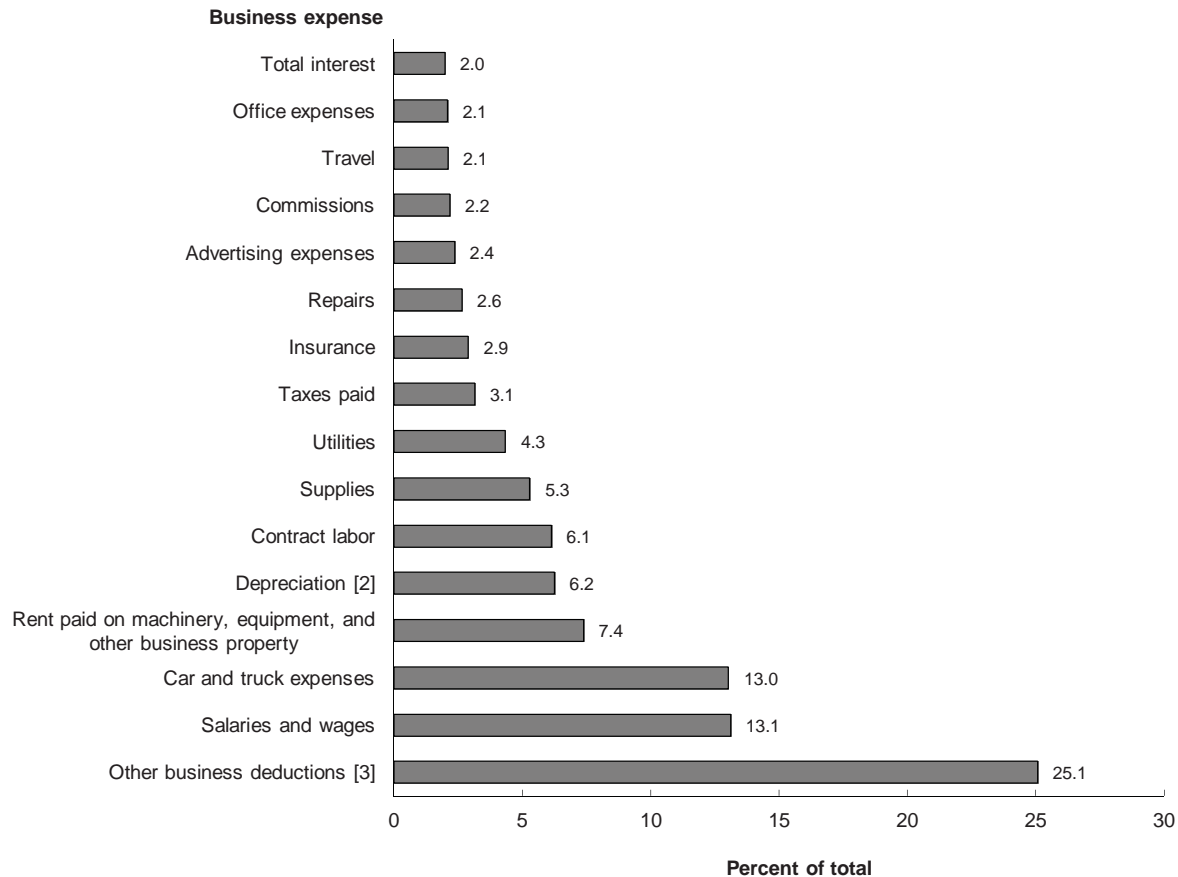
[2] Depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*, is included in "home office business deductions" and excluded from "depreciation" shown above.

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

⁷ Under section 179 of the Internal Revenue Code, the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment that could immediately be deducted on property placed in service after 1992, from \$10,000 to \$17,500. The increase in the constant dollar depreciation deductions for 1993, and subsequent decline in 1995, may be attributed, in part, to this provision of OBRA93. Following the enactment of this provision, the 179 deduction for all individuals (not just sole proprietors) filing Form 4562, *Depreciation and Amortization*, increased 32.4 percent to \$13.5 billion for 1993.

Figure D

Nonfarm Sole Proprietorship Total Business Expenses, Tax Year 2010 [1]



[1] Total business expenses equals all business deductions minus cost of sales and operations.

[2] Depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*, is included in "home office business deductions" and excluded from "depreciation" shown above. See footnote 3 below.

[3] Includes depletion; employee benefit programs; legal and professional services; pension and profit-sharing plans; meals and entertainment; home office; and other business deductions. Other business deductions also includes all Schedule C-EZ, *Net Profit from Business*, deductions (\$3.8 billion).

NOTES: Percents are based on an estimated total business expense of \$562.2 billion. Detail may not add to 100 percent because of rounding.

coincided with legislative changes to section 179 of the Internal Revenue Code that substantially increased the amount of certain investment property that could be expensed in a given year (rather than depreciated over time). In 2003, under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable section 179 deduction vaulted from \$24,000 in 2002 to \$100,000 in 2003. The change led to constant dollar depreciation increasing by 11.6 percent for 2003, which

was the highest growth in depreciation of any year between 1988 and 2010. But the initial jump in depreciation was followed in subsequent years by trends of decreased depreciation. From 2004 through 2007, constant dollar declines of depreciation were witnessed for all 4 years. In 2004, constant dollar depreciation deductions decreased by 0.1 percent, marking the first drop in 9 years. This downward trend was even more evident in 2005, as constant dollar depreciation fell by

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Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2010

[Money amounts are in billions of dollars]

Tax year	Current dollars			Constant dollars [1]			Percentage increase in constant dollars [1]		
	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	145.5	19.2	26.1	217.2	28.7	39.0	[3]	[3]	[3]
1989	152.4	19.7	24.5	219.2	28.3	35.2	0.9	-1.1	-9.5
1990	161.7	20.2	23.7	224.0	28.0	32.8	2.2	-1.3	-6.9
1991	162.4	20.9	23.1	217.2	28.0	30.9	-3.0	-0.1	-5.9
1992	173.5	19.5	23.3	226.7	25.5	30.4	4.4	-8.9	-1.5
1993	177.0	20.5	25.0	226.3	26.2	32.0	-0.2	2.9	5.0
1994	187.8	21.0	26.2	235.1	26.3	32.8	3.9	0.3	2.6
1995	191.7	22.5	26.2	235.1	27.6	32.2	[4]	4.8	-1.9
1996	200.1	23.4	27.4	240.9	28.1	32.9	2.4	2.1	2.4
1997	210.5	23.8	28.6	248.9	28.2	33.9	3.3	0.2	2.8
1998	226.2	23.9	29.1	264.5	28.0	34.1	6.3	-0.7	0.6
1999	233.4	25.5	30.6	269.0	29.3	35.3	1.7	4.9	3.6
2000	245.2	30.5	32.2	276.6	34.4	36.3	2.8	17.3	2.9
2001	250.2	32.8	33.4	276.0	36.2	36.9	-0.2	5.1	1.5
2002	257.3	36.2	36.6	279.3	39.3	39.8	1.2	8.6	7.9
2003	269.1	38.8	41.8	286.0	41.2	44.4	2.4	4.9	11.6
2004	290.5	42.9	42.9	300.2	44.4	44.3	5.0	7.6	-0.1
2005	314.8	44.8	39.1	314.8	44.8	39.1	4.9	1.1	-11.8
2006	326.8	48.7	39.0	316.5	47.2	37.8	0.5	5.3	-3.3
2007	335.1	54.5	39.6	315.3	51.3	37.3	-0.4	8.7	-1.3
2008	325.3	60.8	41.4	299.5	55.9	38.2	-5.0	9.0	2.3
2009	308.9	64.1	34.5	281.8	58.4	31.5	-5.9	4.5	-17.4
2010	323.2	55.5	35.1	291.2	50.0	31.6	3.3	-14.4	0.4

[1] Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2005 = 100.

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

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage increases were calculated before rounding.

11.8 percent, followed by decreases of 3.3 percent and 1.3 percent in 2006 and 2007, respectively. During this same 4-year period, section 179 limits gradually increased for inflation, finally rising to \$125,000 in 2007.⁸ In 2008, the section 179 limit was doubled to \$250,000, and there was a 2.3-percent increase in constant dollar depreciation. The \$250,000 limit remained constant for 2009 and

depreciation dropped 17.4 percent, which was the largest decrease (aside from 2005) since at least 1988. In 2010, the section 179 limit was again doubled to \$500,000, and constant dollar depreciation increased by 0.4 percent from \$31.5 billion to \$31.6 billion.⁹

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

⁸ Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount of section 179 deduction increased from \$24,000 for 2002 to \$100,000 for 2003, \$102,000 for 2004, \$105,000 for 2005, and \$108,000 for 2006. This was further expanded to \$125,000 for 2007 by the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, signed May 25, 2007. The Jobs Creation and Worker Assistance Act of 2002 introduced a 30-percent bonus depreciation, and the Jobs and Growth Tax Relief Reconciliation Act of 2003 increased the bonus percentage to 50 percent for property placed in service by January 1, 2005. While bonus depreciation was available to sole proprietors, it was generally not as advantageous as immediate expensing and, therefore, likely had less effect on their depreciation deductions.

⁹ For 2008, the Economic Stimulus Act of 2008 increased the maximum expensing deduction under section 179 to \$250,000. The American Recovery and Reinvestment Act of 2009 extended that level through 2009. For all individual tax returns that filed Form 4562, *Depreciation and Amortization*, the Section 179 property deducted as an expense increased by 5.1 percent to \$49.8 billion for 2008. For 2009, when the maximum 179 deduction remained at \$250,000, the amount deducted for all returns decreased by 17.2 percent to \$41.3 billion for 2009. The amount deducted as section 179 property on returns that had a Schedule C dropped 19.6 percent to \$16.2 billion between 2008 and 2009. For 2010, the amount taxpayers were able to deduct as section 179 property increased to \$500,000. This was in accordance with the Small Business Jobs and Credit Act of 2010. The amount deducted by returns with a Schedule C increased to \$18.8 billion, representing a 15.6-percent increase from 2009. The amount deducted on all individual returns increased almost to the level of 2008 (\$49.6 billion, a 20.3-percent increase from 2009). These numbers do not reflect depreciation solely deducted on the Schedule C, as this could also include depreciation taken on the Schedule E, *Supplemental Income and Loss*, the Schedule F, *Profit or Loss from Farming*, and the Form 4835, *Farm Rental Income and Expenses*.

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business deductions by filing the 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.) For Tax Year 2010, taxpayers could use Schedule C-EZ if they: had business expenses of \$5,000 or less; used the cash accounting method; had no inventories; did not report a loss from the business; had only one business as a sole proprietor; had no employees; were not required to file Form 4562, *Depreciation and Amortization*, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and do not add to the totals.

Figure F presents the numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ, by selected industrial sector. For Tax Year 2010, approximately 4.5 million taxpayers filed the Schedule C-EZ, marking a 0.8-percent increase from the number

filed for 2009. Of returns filed for 2010 in the administrative and support sector (the largest filers of this schedule), taxpayers filed 0.7 million Schedule C-EZ returns, or 29.9 percent of the total sole proprietorship returns for that sector.¹⁰ For 2010, business receipts from Schedule C-EZ filers totaled \$35.4 billion, or 3.0 percent of total business receipts reported. Business deductions reported on Schedule C-EZ returns accounted for only 0.4 percent of total business deductions for all industries, or \$3.8 billion of the total \$929.0 billion. Despite having the largest concentration of Schedule C-EZ filers, deductions reported on the Schedule C-EZ by the administrative and support services sector accounted for only 1.3 percent of that sector's total business deductions.

Profits and Losses

In 2010, many of the largest principal industrial sectors reported significantly increased sole proprietorship profits (net income less deficit), driving up the overall reported profits. Figure B presents total profits for all industries (in both current and constant dollars) since

Figure F

All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 2010

[Number of returns is in thousands, money amounts are in millions of dollars]

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	23,003.7	4,523.3	19.7	1,195,538.6	35,416.4	3.0	928,962.9	3,831.0	0.4
Construction	2,659.6	487.5	18.3	162,106.1	4,180.0	2.6	134,526.5	444.5	0.3
Wholesale trade (merchant wholesalers)	343.6	39.4	11.5	51,676.6	211.1	0.4	47,245.7	22.3	[2]
Retail trade	2,276.4	263.6	11.6	181,818.4	1,717.1	0.9	170,958.2	247.9	0.1
Transportation and warehousing	1,066.1	129.0	12.1	76,398.6	1,221.4	1.6	67,201.3	150.1	0.2
Finance and insurance	642.3	68.0	10.6	75,141.6	569.7	0.8	59,298.4	73.1	0.1
Real estate and rental and leasing	1,221.1	99.6	8.2	53,533.6	929.5	1.7	39,372.6	135.4	0.3
Professional, scientific, and technical services	3,228.4	522.9	16.2	165,244.5	5,718.1	3.5	94,680.6	570.4	0.6
Administrative and support and waste management and remediation services	2,408.3	719.9	29.9	61,015.6	5,476.2	9.0	42,102.6	547.8	1.3
Health care and social assistance	2,192.0	562.5	25.7	120,163.1	4,784.0	4.0	71,512.1	404.3	0.6
Arts, entertainment, and recreation	1,402.9	318.8	22.7	31,270.6	1,523.3	4.9	23,349.5	258.3	1.1
Other services	2,778.6	576.1	20.7	86,896.4	4,738.0	5.5	64,224.4	534.0	0.8
All other sectors	2,784.4	736.2	26.4	130,273.7	4,347.9	3.3	114,491.1	442.9	0.4

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

[2] Less than 0.05 percent.

NOTES: Certain smaller sole proprietorships could elect not to itemize business expenses by filing Schedule C-EZ, *Net Profit from Business*. See the text of this article for a full list of the requirements to be eligible to file Schedule C-EZ. Detail may not add to totals because of rounding. Percentages were calculated before rounding.

¹⁰ Based on the NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation services sector. The waste management and remediation services portion make up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

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1988, while Figure G presents profits by industrial sector for 2009 and 2010.¹¹ Total profits increased 9.3 percent from \$244.8 billion in 2009 to \$267.7 billion in 2010. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 26.4 percent, and had a 5.2-percent increase in profits for 2010. Of all the principal industrial sectors, only the transportation and warehousing sector reported a decline in profits, dropping slightly 0.9 percent to \$9.3 billion. The largest dollar and percentage increases in profits were both realized in the finance and insurance sector, rising by \$5.6 billion and 54.0 percent. This represents a remarkable reversal for the finance and insurance sector from 2009, when the sector reported a drop of 42.5 percent from 2008, going from \$18.0 billion to \$10.3 billion. The retail trade sector and the wholesale trade sector had the second and third largest percentage increases for 2010, with 31.7 percent and 29.7 percent, respectively. The health care and social assistance sector had the smallest increase in profit, gaining only 0.6 percent.

In constant dollars, total profits rose by 8.0 percent for 2010, surpassing the previous largest single-year increase (which occurred in 1998) during the 23-year period covered by this article (Figure B). This jump occurred after 4 consecutive years of decline. Figure H shows net income less deficit as a percentage of business receipts for 1988 through 2010. In general, this percentage has increased slightly over time from a low of 18.8 percent for 1988. Profits as a percentage of business receipts had remained between 20.7 percent and 22.1 percent since 1992, peaking at 22.1 percent in 2005. However, this trend was broken in 2008, when the percentage dropped out of this range down to 20.1 percent, only to come back into the range in 2009, when it increased to 20.8 percent. For 2010, profits as a percent of business receipts rose by 1.6 percent to hit the highest level of the 23-year period covered by this article at 22.4 percent. Figure E presents net income and deficit separately for 1988 through 2010, in current and constant dollars. For 2010, net income (in constant dollars) increased for the first time in 4 years (by 3.3

Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 2009 and 2010

[Money amounts are in billions of dollars]

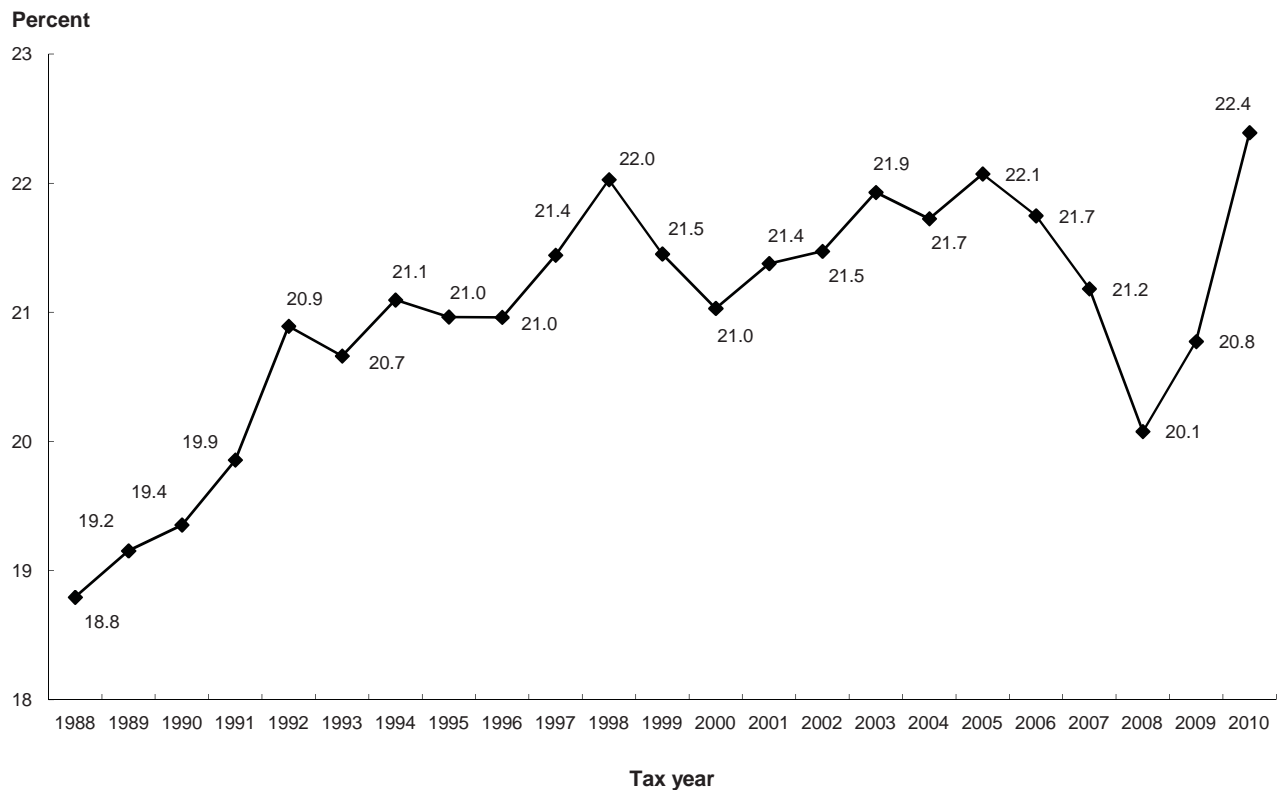
Selected industrial sector	Net income less deficit (profits)		
	2009	2010	Percentage increase
	(1)	(2)	(3)
All nonfarm industries	244.8	267.7	9.3
Construction	27.0	27.6	2.2
Specialty trade contractors	22.5	23.0	2.2
Wholesale trade (merchant wholesalers)	3.5	4.5	29.7
Retail trade	8.3	10.9	31.7
Transportation and warehousing	9.4	9.3	-0.9
Finance and insurance	10.3	15.9	54.0
Real estate and rental and leasing	13.0	14.3	9.5
Real estate	12.8	14.3	11.9
Professional, scientific, and technical services	67.2	70.7	5.2
Administrative and support and waste management and remediation services	17.9	19.0	6.0
Health care and social assistance	48.4	48.7	0.6
Arts, entertainment, and recreation	6.8	8.0	17.4
Performing arts, spectator sports, and related industries	6.4	7.7	20.4
Other services	20.7	22.7	9.9
Personal and laundry services	13.6	15.1	11.6
All other sectors	12.3	16.0	30.6

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

¹¹ 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.

Figure H

Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2010



percent), and net deficit (in constant dollars) decreased for the first time since 1998 (by 14.4 percent).

Industries

Using receipts as a measure of business size, Figure A and Figure I show that retail trade was the largest sole proprietorship industrial sector for 2010, with 15.2 percent of all business receipts. Total receipts for the retail trade sector, at \$181.8 billion, were 1.5 percent higher than the \$179.1 billion reported for 2009, while deductions remained nearly unchanged rising \$0.1 billion to \$171.0 billion. Though this sector had a modest increase in total receipts coupled with very little change in total deductions, this led to a 31.7-percent increase in profits (Figure G). In terms of receipts, professional, scientific, and technical services was the second largest sole proprietorship industrial sector for 2010, with 13.8 percent of all business receipts. Tax Year 2009 was the first time in 5 years that construction was not the largest sole proprietorship industrial sector, due to

a 16.4-percent decrease in total business receipts, from \$206.7 billion for 2008 to \$172.7 billion in 2009. Another 6.1-percent drop in 2010 left the construction sector as the third largest sector in terms of business receipts. In 2010, nearly all industries reported an increase in total business receipts. Wholesale trade led the way with an increase of 17.5 percent; only two industries reported a drop in business receipts—finance and insurance (-17.3 percent) and construction (-6.1 percent). The finance and insurance sector also had the largest decline in dollar amount of total business receipts, losing \$15.8 billion, whereas professional, scientific, and technical services sector and the wholesale trade sector gained \$7.9 billion and \$7.7 billion, respectively.

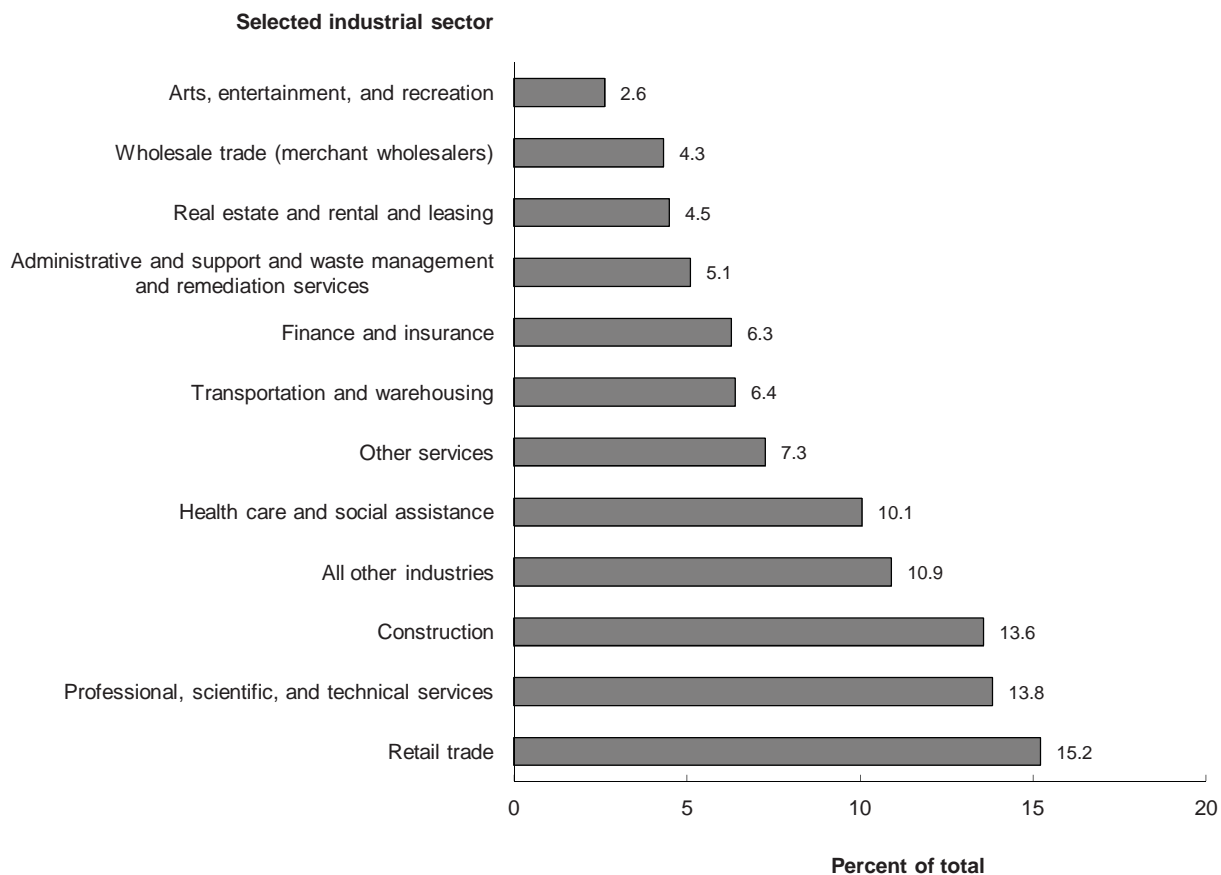
Turning to profits, the professional, scientific, and technical services sector again had the largest percentage of sole proprietorship profits (26.4 percent) for 2010 (Figure J). The sector with the second largest profits was health care and social assistance, for which profits rose to \$48.7 billion for 2010. This marked a 0.6-percent

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Figure I

Nonfarm Sole Proprietorship Total Business Receipts, by Selected Industrial Sectors, Tax Year 2010



increase from 2009 levels and represented 18.2 percent of all sole proprietorship profits. These sectors were followed by construction (10.3 percent), other services (8.5 percent), and administrative and support services (7.1 percent) in terms of overall sole proprietor profits.

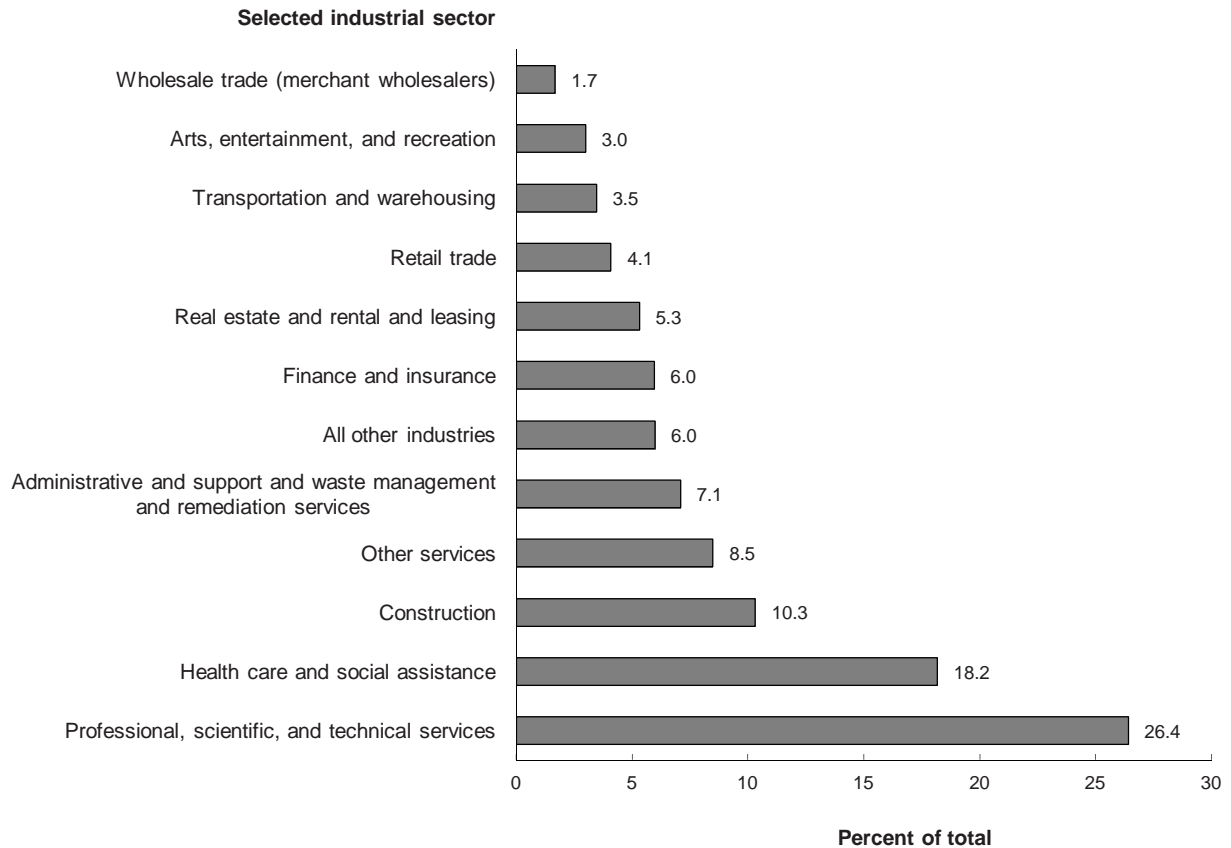
Sole Proprietorships Registered as Limited Liability Companies

Tax Year 2001 was the first year in which data became available on the number of limited liability companies (LLCs) among sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if they are owned by a single, individual member. In 2001, there were approximately 126,000 sole proprietorship returns

that indicated status as an LLC (Figure K). This number increased every year between 2001 and 2010, the largest increases occurring for 2003 and 2005, 51.3 percent and 47.2 percent, respectively. For Tax Year 2010, the number of these sole proprietorships rose to approximately 1,060,000, a 6.9-percent increase over the previous year. The 2010 level of LLCs among sole proprietorship returns accounted for 4.6 percent of the total nonfarm sole proprietorship returns, with the total number of returns with LLCs having increased more than eightfold since 2001, when LLCs accounted for 0.7 percent of the total nonfarm sole proprietorships. The increase in the number of LLC returns has resulted in the LLC business receipts share of the total nonfarm sole proprietorship business receipts rising, from approximately 2.3 percent in 2001, to a little more than 18.4 percent in 2010. Similarly, the portion of total net income (less deficit)

Figure J

Nonfarm Sole Proprietorship Total Profits, by Selected Industrial Sectors, Tax Year 2010



NOTES: Percentages are based on estimated total profits of \$267.7 billion. Detail may not add to 100 percent because of rounding. Profits is a designation for "net income less deficit," shown elsewhere in this article.

of all nonfarm sole proprietorships that is attributable to LLCs has increased, from 1.0 percent in 2001, to 8.9 percent in 2010.

Summary

Profits for the 23.0 million returns with sole proprietorship activity for Tax Year 2010 increased by 9.3 percent to a level of \$267.7 billion. In constant dollars, total nonfarm sole proprietorship profits increased 8.0 percent after decreasing each of the previous 4 years. The professional, scientific, and technical services sector had the largest profits of any sector, at \$70.7 billion, representing 26.4 percent of total sole proprietorship profits, followed by the health care and social assistance sector, at \$48.7 billion or 18.2 percent of total profits. The largest percentage increases in profits were by finance and insurance (54.0 percent), retail trade (31.7 percent), and

wholesale trade (29.7 percent). For all sole proprietorships, receipts increased 1.5 percent, while deductions decreased 0.6 percent. The largest sole proprietorship industrial sector, based on business receipts, was the retail trade sector, accounting for 15.2 percent of receipts. Wholesale trade had the largest increase in receipts at 17.5 percent as well as the largest increase in deductions at 16.6 percent. The finance and insurance sector is the industrial sector that experienced the most significant downturn in receipts from 2009 to 2010, losing \$15.8 billion, whereas the transportation and warehousing sector was the only sector to experience a drop in profits, losing \$0.1 billion.

Data Sources and Limitations

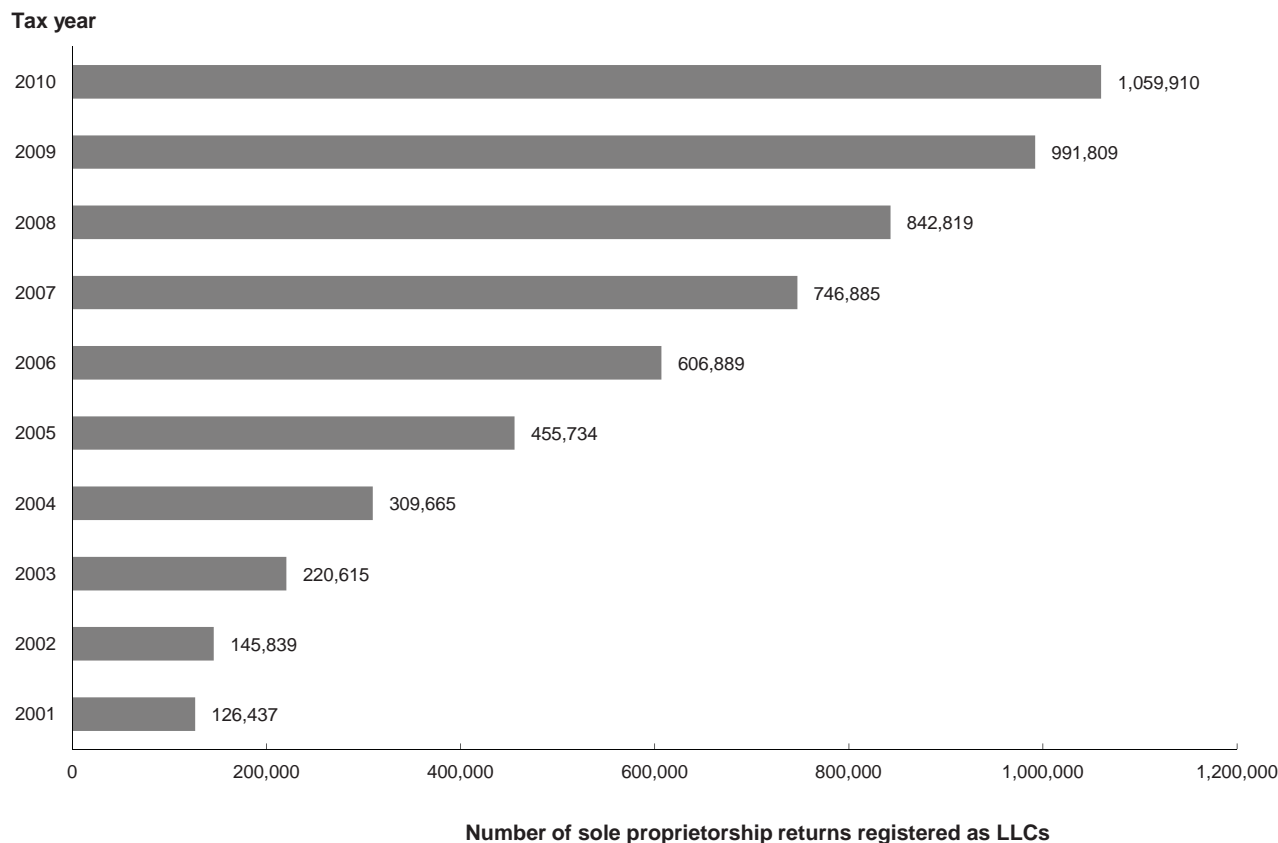
The 2010 sole proprietorship estimates are based on a stratified probability sample of unaudited individual

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Figure K

Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2010



income tax returns, Form 1040 (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2011. 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 0.1 percent to 100 percent. The 2010 nonfarm sole proprietorship data are based on a sample of 81,026 returns and a population of 23,332,487 returns.¹² The corresponding sample and population for the 2009 data were 77,772 and 23,014,214, 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 (CVs) are used to measure that magnitude. Figure L 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 SOI Sampling Methodology and Data Limitations section in 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.

¹² 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.

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Figure L

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 2010

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts	Total business deductions	Depreciation [1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries	0.58	0.65	1.46	0.77	1.43
Construction	2.30	2.44	4.58	2.58	4.96
Specialty trade contractors	2.74	2.96	5.57	2.97	6.90
Wholesale trade (merchant wholesalers)	4.39	4.47	9.01	6.44	12.41
Retail trade	2.18	2.18	4.40	3.67	3.94
Transportation and warehousing	2.98	2.97	4.95	4.15	5.92
Finance and insurance	2.23	2.13	8.05	4.06	6.20
Real estate and rental and leasing	2.94	2.91	5.29	3.99	4.60
Real estate	3.07	3.08	6.70	4.09	4.97
Professional, scientific, and technical services	1.79	2.14	4.37	2.02	4.34
Administrative and support and waste management and remediation services	2.98	3.55	7.46	2.88	6.98
Health care and social assistance	1.85	2.01	4.54	2.16	6.36
Arts, entertainment, and recreation	3.54	3.53	5.16	4.56	5.51
Performing arts, spectator sports, and related industries	4.07	4.10	7.23	4.87	6.48
Other services	2.84	3.22	5.88	2.77	6.14
Personal and laundry services	3.27	3.89	8.36	3.26	8.40
All other sectors	2.20	2.28	3.47	2.90	3.51

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

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries	23,003,656	1,195,538,629	36,514,474	8,185,143	33,365,462	11,137,979	100,881,313	267,699,702
Agriculture, forestry, hunting, and fishing	304,542	19,773,577	1,738,362	112,685	187,025	275,644	1,663,249	1,261,252
Animal production (including breeding of cats and dogs)	44,236	1,403,316	228,263	1,853	33,787	10,794	109,047	-549,037
Forestry and logging (including forest nurseries, timber tracts)	47,236	4,704,587	510,283	43,778	6,537	81,752	343,828	267,651
Fishing, hunting, and trapping	74,917	3,776,552	441,342	9,436	81,006	65,941	107,832	868,907
Support activities for agriculture and forestry	138,152	9,889,122	558,474	57,618	65,695	117,157	1,102,541	673,730
Mining	124,951	12,206,843	907,902	34,076	68,162	189,982	874,664	1,624,271
Oil and gas extraction	104,551	9,386,217	692,218	12,415	37,802	130,345	553,660	914,502
Other mining	4,102	470,549	57,162	10,515	3,319	32,472	61,688	-58,659
Support activities for mining	16,297	2,350,077	158,521	11,146	27,040	27,165	259,315	768,428
Utilities	5,940	443,849	35,300	* 2,931	2,253	6,299	59,491	64,132
Construction	2,659,633	162,106,106	4,870,830	985,843	1,285,786	1,265,598	18,424,626	27,605,535
Construction of buildings	477,591	39,770,312	949,946	155,000	238,693	388,716	4,080,503	4,409,544
Heavy and civil engineering construction	56,456	6,309,327	370,575	79,975	42,631	157,807	748,378	217,143
Specialty trade contractors	2,125,586	116,026,466	3,550,309	750,868	1,004,462	719,075	13,595,745	22,978,848
Manufacturing	335,902	24,149,105	970,185	114,748	603,754	281,568	2,874,613	2,643,867
Food manufacturing	37,649	3,513,701	131,240	18,127	90,418	28,634	307,696	-16,637
Textile and textile product mills	11,963	578,296	44,537	* 1,618	* 8,461	8,945	66,354	-18,197
Apparel	22,253	747,403	20,531	* 4,765	43,171	3,673	110,101	64,551
Leather and allied products	5,828	142,516	* 3,204	0	0	* 40	* 10,040	8,679
Wood products	33,721	2,599,829	147,311	15,869	45,241	41,927	365,073	254,105
Paper products	* 1,011	* 85,632	* 661	* 338	* 658	* 300	* 7,233	* 3,161
Printing and related support activities	44,124	2,007,799	102,111	12,849	49,530	43,533	149,702	287,984
Petroleum and coal products	790	74,287	* 6,988	* 812	* 383	* 2,905	* 4,799	108
Chemical manufacturing	7,211	782,103	17,698	1,521	9,250	5,880	57,889	93,678
Plastic and rubber products	3,679	273,033	* 9,403	* 23	* 3,252	* 1,032	* 25,851	36,403
Nonmetallic mineral products	15,114	972,786	38,553	4,642	20,261	* 12,449	200,695	108,219
Primary metal industries	3,614	499,040	26,121	* 1,868	* 13,086	* 4,015	* 30,779	12,027
Fabricated metal products	26,498	2,996,000	129,935	15,227	85,834	45,346	442,724	333,242
Machinery	26,606	2,247,821	89,747	23,793	63,787	28,295	274,031	377,974
Computer and electronic products	9,816	351,197	6,694	* 263	* 11,193	* 4,991	26,592	150,650
Electrical equipment, appliances, and components	4,743	774,853	8,339	* 1,705	13,749	7,997	54,668	128,798
Transportation equipment	4,359	543,604	14,743	* 791	23,061	2,251	49,621	-393
Furniture and related products	18,789	1,530,739	30,927	* 4,254	33,216	10,339	161,251	438,587
Miscellaneous manufacturing	58,132	3,428,467	141,443	6,282	89,204	29,018	529,515	380,930
Wholesale trade (merchant wholesalers)	343,563	51,676,590	697,937	153,798	782,948	224,761	1,893,834	4,508,198
Durable goods, including machinery, wood, metals, etc.	138,199	19,786,471	232,946	71,287	332,504	110,977	823,638	1,390,093
Nondurable goods, including food, fiber, chemicals, etc.	126,769	24,287,058	326,699	57,609	357,665	97,371	879,961	1,768,854
Wholesale electronic markets and agents and brokers	78,595	7,603,061	138,292	24,903	92,779	16,413	190,234	1,349,250

Footnotes at end of table.

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	17,006,770	1,000,358,647	22,147,202	5,991,125	25,496,938	6,359,590	78,552,382	323,215,331
Agriculture, forestry, hunting, and fishing	187,355	15,454,298	898,645	76,531	108,643	125,786	1,311,593	2,985,814
Animal production (including breeding of cats and dogs)	13,173	739,015	29,438	* 1,693	* 6,459	1,933	* 74,896	71,810
Forestry and logging (including forest nurseries, timber tracts)	28,947	3,411,747	275,085	22,389	2,888	27,858	230,343	526,184
Fishing, hunting, and trapping	49,390	3,185,557	293,683	8,355	39,842	27,135	78,519	1,164,805
Support activities for agriculture and forestry	95,846	8,117,980	300,439	44,094	59,455	68,860	927,834	1,223,015
Mining	94,607	9,193,886	482,191	16,258	44,824	88,091	671,937	2,931,585
Oil and gas extraction	79,223	6,949,953	377,107	7,885	21,769	71,097	432,294	2,037,311
Other mining	380	208,773	16,714	* 2,366	* 218	* 1,234	* 31,054	55,284
Support activities for mining	15,005	2,035,159	88,371	6,008	22,837	15,761	208,589	838,990
Utilities	3,111	374,585	7,626	* 2,250	* 831	* 2,247	* 38,821	106,384
Construction	2,206,920	138,413,033	3,591,796	726,202	1,038,515	781,936	14,918,923	33,169,456
Construction of buildings	391,633	32,425,528	673,938	89,713	184,433	203,810	3,464,767	6,344,343
Heavy and civil engineering construction	37,823	4,251,577	222,967	52,029	29,280	49,806	452,822	828,678
Specialty trade contractors	1,777,464	101,735,928	2,694,891	584,460	824,802	528,320	11,001,334	25,996,435
Manufacturing	211,188	18,943,790	586,265	53,482	423,364	156,073	1,941,011	3,974,487
Food manufacturing	18,419	2,692,358	53,690	11,662	52,550	11,138	186,513	277,445
Textile and textile product mills	7,267	447,393	29,914	* 144	* 6,205	* 1,523	* 34,261	72,710
Apparel	14,399	452,719	* 8,339	* 4,384	* 28,786	* 2,111	* 32,755	123,417
Leather and allied products	* 3,196	* 52,488	* 334	0	0	0	0	* 27,810
Wood products	21,024	2,171,889	96,553	* 11,125	19,492	33,860	275,175	349,208
Paper products	* 1,007	* 25,707	0	0	0	0	0	* 5,709
Printing and related support activities	29,388	1,437,663	40,635	3,101	37,065	28,186	73,351	376,697
Petroleum and coal products	* 606	* 27,070	* 36	0	* 2	* 27	* 932	* 9,559
Chemical manufacturing	4,795	719,386	7,518	1,131	* 8,105	3,957	52,120	120,489
Plastic and rubber products	3,624	244,329	* 7,896	* 23	* 2,019	* 652	* 21,483	46,563
Nonmetallic mineral products	10,595	778,535	19,589	* 3,348	* 11,571	* 5,276	* 137,442	144,281
Primary metal industries	* 1,561	* 391,451	* 20,635	* 467	* 12,937	* 795	* 18,284	* 42,819
Fabricated metal products	19,753	2,646,810	110,824	6,640	80,646	22,312	371,937	464,267
Machinery	17,832	1,868,136	74,590	5,079	38,007	16,524	212,020	479,793
Computer and electronic products	3,666	324,140	6,012	* 259	* 10,606	* 4,256	* 24,580	163,517
Electrical equipment, appliances, and components	4,351	589,792	5,200	* 215	* 11,816	* 2,675	* 26,046	176,209
Transportation equipment	2,220	396,742	* 7,727	* 537	* 17,300	* 1,028	* 29,659	24,451
Furniture and related products	11,240	1,235,342	14,037	* 1,431	* 24,243	* 3,071	111,389	504,006
Miscellaneous manufacturing	36,245	2,441,839	82,736	3,938	62,016	18,681	333,064	565,537
Wholesale trade (merchant wholesalers)	236,064	43,782,478	452,854	121,409	614,851	134,851	1,456,869	5,882,684
Durable goods, including machinery, wood, metals, etc.	82,613	16,978,321	148,814	63,047	240,359	57,829	672,822	1,914,081
Nondurable goods, including food, fiber, chemicals, etc.	91,088	19,945,542	173,282	36,988	304,511	65,142	636,321	2,460,656
Wholesale electronic markets and agents and brokers	62,364	6,858,615	130,759	21,374	69,980	11,879	147,726	1,507,947

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Retail trade	2,276,369	181,818,353	2,531,682	641,791	5,735,744	1,442,417	9,338,859	10,940,109
Motor vehicle and parts dealers	144,726	38,167,748	425,177	69,840	651,143	341,094	1,588,737	1,758,437
Furniture and home furnishing stores	44,351	4,407,487	53,710	10,603	214,065	48,387	347,713	364,562
Electronic and appliance stores	37,050	3,774,001	51,487	7,931	139,161	26,296	260,523	307,263
Building material and garden equipment and supplies dealers	36,515	6,732,701	162,146	11,099	80,111	84,178	702,991	511,784
Food and beverage stores	108,310	26,511,960	234,660	99,838	786,898	180,108	1,598,426	944,218
Health and personal care stores	143,701	8,991,663	133,113	56,876	273,317	48,619	664,996	726,848
Gasoline stations	15,858	22,859,548	203,989	26,449	301,043	146,048	817,302	216,889
Clothing and accessories stores	139,097	10,154,973	143,220	22,164	999,079	87,686	695,014	498,135
Sporting goods, hobby, book, and music stores	103,438	7,405,179	156,248	20,651	307,553	69,902	379,410	207,273
General merchandise stores	25,591	2,756,204	39,344	10,383	96,424	26,323	107,701	126,477
Miscellaneous store retailers	562,310	31,089,342	460,557	233,607	1,512,648	251,493	1,673,051	3,560,893
Nonstore retailers	915,421	18,967,546	468,032	72,350	374,302	132,283	502,995	1,717,329
Transportation and warehousing	1,066,092	76,398,627	4,888,007	2,206,039	657,663	940,824	4,113,278	9,273,201
Air and rail transportation	15,676	1,705,360	552,647	8,511	30,445	81,848	69,026	-163,950
Water transportation	4,552	1,303,071	182,571	4,543	5,890	34,348	151,749	202,877
Truck transportation	574,668	57,647,162	3,436,084	1,365,484	372,462	580,560	3,073,053	6,414,274
Other transit and ground transportation	216,778	6,689,588	332,058	764,929	74,805	142,514	327,689	1,642,345
Pipeline transportation	* 3	* 14,603	* 491	0	* 525	* 157	* 5,427	* -210
Scenic and sightseeing transportation	11,029	376,976	81,291	* 3,220	28,133	27,222	* 27,710	-26,871
Support activities for transportation (including motor vehicle towing)	53,639	3,217,785	173,121	12,021	65,898	45,823	327,980	187,429
Couriers and messengers	181,166	4,928,239	105,847	42,202	58,492	13,904	74,779	915,575
Warehousing and storage facilities	8,581	515,844	23,897	5,130	21,014	14,449	55,863	101,731
Information	363,185	10,804,964	440,670	76,347	275,816	65,765	808,290	2,644,835
Publishing industries (except internet)	67,727	2,042,150	51,449	2,575	39,781	5,285	328,508	247,434
Motion picture and sound recording	110,677	2,684,144	200,640	51,803	90,118	33,943	90,552	552,706
Broadcasting (except internet) and telecommunications and internet service providers	93,362	3,696,389	129,763	12,150	103,842	19,865	243,404	1,203,133
Data processing, internet publishing and broadcasting, and web search portals	91,418	2,382,280	58,818	9,819	42,075	6,672	145,826	641,563
Finance and insurance	642,332	75,141,560	786,514	188,647	1,469,660	539,343	4,254,337	15,935,211
Credit intermediation and related activities	51,200	2,711,768	67,894	22,845	86,864	72,328	172,797	554,126
Securities, commodity contracts, and other financial investments	165,919	45,191,448	301,358	61,783	504,365	219,255	1,402,613	5,474,551
Investment bankers and securities dealers	5,034	3,191,084	4,411	250	19,487	1,434	50,142	238,764
Securities brokers	14,466	3,839,182	10,582	7,667	32,175	13,349	132,152	493,980
Commodity contracts brokers and dealers	7,576	1,157,511	10,587	* 3,319	34,323	2,404	45,573	190,970
Securities and commodity exchanges	5,306	670,903	14,161	* 401	* 5,113	5,803	* 19,105	8,601
Other financial investment activities (investment advice)	133,537	36,332,769	261,617	50,146	413,267	196,265	1,155,642	4,542,236
Insurance agents, brokers, and related activities	425,213	27,238,344	417,261	104,020	878,432	247,759	2,678,927	9,906,535
Insurance agencies and brokerages	331,868	23,894,375	347,293	92,557	801,883	206,051	2,491,052	8,837,431
Other insurance related activities and other financial vehicles	93,345	3,343,969	69,969	11,463	76,549	41,708	187,875	1,069,104

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail trade	1,235,563	142,870,720	1,340,050	405,063	3,855,024	788,547	6,656,428	18,050,270
Motor vehicle and parts dealers	105,869	29,996,931	227,715	36,257	470,816	194,940	1,074,725	2,518,959
Furniture and home furnishing stores	27,135	3,366,299	22,430	8,447	128,808	14,162	230,020	513,067
Electronic and appliance stores	19,918	2,922,133	19,869	* 1,650	106,797	14,179	212,929	453,080
Building material and garden equipment and supplies dealers	24,168	5,727,183	112,767	5,628	65,616	51,460	556,890	691,099
Food and beverage stores	75,152	21,475,937	167,675	77,902	615,495	128,410	1,236,732	1,391,217
Health and personal care stores	74,268	7,694,381	66,760	45,857	200,142	29,059	512,051	1,169,135
Gasoline stations	11,716	16,116,236	99,515	18,527	203,798	82,060	561,649	412,122
Clothing and accessories stores	73,441	8,228,437	79,635	14,147	720,506	46,216	470,264	1,112,400
Sporting goods, hobby, book, and music stores	45,222	5,487,459	70,271	10,638	148,713	31,461	199,744	671,422
General merchandise stores	18,206	2,154,207	25,705	9,481	73,424	17,558	65,403	263,826
Miscellaneous store retailers	327,088	25,044,265	236,550	137,109	894,811	130,669	1,188,969	5,060,872
Nonstore retailers	433,379	14,657,253	211,159	39,419	226,099	48,374	347,050	3,793,070
Transportation and warehousing	827,817	63,522,683	2,964,666	1,798,653	417,385	588,420	2,933,176	13,030,912
Air and rail transportation	11,717	1,211,241	34,858	4,066	6,535	5,811	27,603	387,527
Water transportation	2,943	1,162,428	129,902	* 4,395	4,077	23,051	123,008	265,927
Truck transportation	455,440	48,105,182	2,390,694	1,019,167	231,291	387,771	2,157,858	8,635,340
Other transit and ground transportation	179,291	5,883,640	200,043	727,001	59,312	124,743	271,057	1,903,138
Pipeline transportation	0	0	0	0	0	0	0	0
Scenic and sightseeing transportation	5,154	266,959	* 18,196	* 2,787	* 23,993	* 10,176	* 16,050	44,477
Support activities for transportation (including motor vehicle towing)	39,252	2,487,675	117,676	7,709	55,207	24,023	271,526	394,828
Couriers and messengers	126,795	4,016,203	63,887	30,906	24,315	* 7,665	* 28,840	1,256,191
Warehousing and storage facilities	7,226	389,355	9,411	2,622	* 12,654	* 5,180	37,235	143,484
Information	243,881	9,249,551	274,512	51,337	197,042	31,727	385,077	3,715,572
Publishing industries (except internet)	41,258	1,529,455	39,850	* 266	30,220	1,864	95,624	549,064
Motion picture and sound recording	68,941	2,307,840	104,151	37,539	49,109	18,172	68,569	966,355
Broadcasting (except internet) and telecommunications and internet service providers	69,329	3,272,581	90,618	6,223	88,352	8,891	149,132	1,391,238
Data processing, internet publishing and broadcasting, and web search portals	64,353	2,139,675	39,892	* 7,309	29,362	2,800	71,751	808,915
Finance and insurance	415,020	48,784,526	543,570	142,901	1,223,746	283,746	3,601,046	18,459,979
Credit intermediation and related activities	36,735	2,161,515	41,573	2,995	69,590	29,497	103,902	766,135
Securities, commodity contracts, and other financial investments	89,765	22,514,693	172,698	45,026	402,932	62,693	1,141,606	6,923,902
Investment bankers and securities dealers	2,066	568,738	2,629	* 202	15,168	* 674	44,510	291,512
Securities brokers	9,093	2,533,314	8,856	* 5,151	29,844	2,750	123,743	555,901
Commodity contracts brokers and dealers	3,435	834,427	4,211	* 3,248	32,077	* 572	36,353	298,373
Securities and commodity exchanges	1,135	361,615	* 4,538	* 401	* 3,846	* 1,222	* 13,944	43,466
Other financial investment activities (investment advice)	74,036	18,216,599	152,465	36,025	321,996	57,475	923,056	5,734,651
Insurance agents, brokers, and related activities	288,519	24,108,318	329,298	94,880	751,224	191,556	2,355,537	10,769,942
Insurance agencies and brokerages	235,310	21,326,423	276,715	86,103	701,699	173,869	2,214,418	9,447,085
Other insurance related activities and other financial vehicles	53,209	2,781,895	52,584	8,777	49,524	17,687	141,119	1,322,857

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Real estate and rental and leasing	1,221,141	53,533,553	2,807,871	369,403	982,804	1,324,086	2,306,928	14,267,647
Real estate	1,152,743	49,534,315	1,646,942	308,165	844,003	1,128,799	1,958,059	14,301,959
Lessors of real estate (including miniwarehouses and self storage)	44,977	2,040,501	277,518	26,090	41,206	341,316	114,701	32,589
Offices of real estate agents, brokers, property managers, and appraisers	853,262	34,979,333	836,368	230,045	600,865	402,296	1,115,057	12,859,938
Other activities related to real estate	254,504	12,514,481	533,055	52,030	201,931	385,187	728,301	1,409,432
Rental and leasing services	68,398	3,999,238	1,160,930	61,237	138,801	195,287	348,869	-34,312
Automotive equipment rental and leasing	18,991	531,444	199,643	3,117	6,451	26,763	11,038	-13,286
Consumer electronics and appliances rental	* 2,614	* 100,851	* 7,418	0	* 561	* 168	* 2,274	* 8,585
Formal wear and costume rental	* 40	* 1,343	* 131	0	* 794	0	0	* -9
Video tape and disc rental	2,636	259,620	* 8,031	* 596	* 23,226	* 3,906	* 35,637	6,184
General rental centers and other consumer goods rental	20,420	1,141,258	150,519	27,607	49,692	27,741	123,552	69,519
Commercial and industrial machinery and equipment rental and leasing	** 23,696	** 1,964,722	** 795,189	** 29,917	** 58,077	** 136,708	** 176,368	** -105,305
Lessors of nonfinancial intangible assets (except copyrighted works)	**	**	**	**	**	**	**	**
Professional, scientific, and technical services	3,228,370	165,244,459	3,953,985	711,580	3,840,714	930,498	13,074,758	70,724,553
Legal services	355,640	38,530,701	436,188	153,979	1,668,111	215,499	4,441,565	16,558,462
Offices of certified public accountants	43,031	3,630,220	84,934	19,937	119,396	18,636	548,837	1,593,094
Other accounting services	339,211	9,185,121	197,839	42,960	285,612	65,814	792,053	3,729,139
Architectural, engineering, and related services	267,546	13,704,576	464,837	72,106	245,762	102,832	1,418,568	4,838,204
Architectural services	91,827	5,033,454	256,411	33,228	122,569	32,187	664,109	1,272,173
Engineering services	94,625	5,616,988	144,669	18,560	103,704	47,202	566,883	2,256,500
Drafting, building inspections, and geophysical surveying	61,645	2,248,306	28,916	* 9,687	* 12,032	* 11,070	64,870	1,196,547
Surveying and mapping (except geophysical) services	15,070	333,956	* 13,441	* 8,953	* 3,656	* 8,489	* 80,606	54,959
Testing laboratories	4,379	471,872	21,401	* 1,677	* 3,802	* 3,883	* 42,099	58,026
Specialized design services	229,185	7,465,062	241,710	26,904	155,278	43,912	341,769	2,198,212
Computer systems design services	236,760	9,371,251	283,061	50,873	107,378	25,424	826,459	4,097,343
Other professional, scientific, and technical services	1,756,996	83,357,529	2,245,415	344,822	1,259,176	458,381	4,705,507	37,710,098
Management, scientific, and technical consulting services	945,733	45,406,333	988,250	151,384	514,062	232,144	1,583,801	25,213,205
Scientific research and development services	38,090	1,078,802	95,799	5,258	28,800	2,242	139,971	260,047
Advertising and related services	118,329	8,746,827	137,834	26,739	150,599	53,655	428,553	1,775,672
Market research and public opinion polling	42,432	1,163,047	13,855	* 16,960	9,786	* 5,706	65,512	568,552
Other miscellaneous services	612,412	26,962,519	1,009,677	144,481	555,929	164,633	2,487,669	9,892,622

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Real estate and rental and leasing	755,067	42,871,252	1,273,005	255,349	660,001	515,164	1,469,007	19,267,523
Real estate	721,177	40,243,127	907,062	231,451	605,370	439,272	1,234,905	18,630,931
Lessors of real estate (including miniwarehouses and self storage)	19,149	1,302,288	127,304	17,509	20,753	120,783	30,281	503,795
Offices of real estate agents, brokers, property managers, and appraisers	555,124	30,300,960	528,663	190,678	473,922	223,559	800,724	14,952,333
Other activities related to real estate	146,904	8,639,879	251,095	23,264	110,694	94,931	403,900	3,174,802
Rental and leasing services	33,889	2,628,125	365,943	23,898	54,632	75,891	234,102	636,592
Automotive equipment rental and leasing	9,831	340,484	42,474	* 685	* 317	5,750	* 6,722	85,028
Consumer electronics and appliances rental	* 1,291	* 20,590	* 2,424	0	0	0	0	* 10,937
Formal wear and costume rental	0	0	0	0	0	0	0	0
Video tape and disc rental	* 1,854	* 247,376	* 5,878	* 596	* 17,398	* 1,020	* 35,637	* 31,143
General rental centers and other consumer goods rental	9,793	958,280	57,158	* 14,608	26,814	10,636	101,025	228,495
Commercial and industrial machinery and equipment rental and leasing	11,120	1,061,394	258,009	8,009	10,102	58,485	90,718	280,989
Lessors of nonfinancial intangible assets (except copyrighted works)	0	0	0	0	0	0	0	0
Professional, scientific, and technical services	2,391,342	152,053,845	2,700,139	553,293	3,237,188	687,838	10,798,699	76,763,761
Legal services	287,161	36,492,673	345,291	137,599	1,495,900	170,051	3,957,169	17,157,406
Offices of certified public accountants	33,680	3,325,043	55,219	17,136	109,123	16,543	444,225	1,703,699
Other accounting services	267,085	8,263,960	154,473	37,107	252,387	56,835	658,498	4,050,790
Architectural, engineering, and related services	204,411	12,251,419	323,601	38,813	211,724	71,955	1,129,529	5,345,989
Architectural services	62,635	4,232,452	154,847	16,187	117,074	16,003	541,552	1,457,044
Engineering services	74,038	5,222,238	107,541	12,995	82,302	38,701	439,641	2,465,647
Drafting, building inspections, and geophysical surveying	51,804	2,036,075	26,660	* 8,865	* 5,320	* 11,014	* 54,629	1,234,845
Surveying and mapping (except geophysical) services	11,892	292,583	* 13,270	* 766	* 3,656	* 2,508	* 51,609	120,257
Testing laboratories	4,043	468,071	* 21,284	0	* 3,373	* 3,729	* 42,099	68,196
Specialized design services	159,090	6,271,549	132,923	17,506	121,475	18,725	267,033	2,588,441
Computer systems design services	183,526	8,643,050	231,613	35,126	83,212	17,288	502,938	4,517,669
Other professional, scientific, and technical services	1,256,388	76,806,151	1,457,018	270,005	963,367	336,440	3,839,307	41,399,767
Other professional, scientific, and technical services	674,680	42,716,083	670,639	107,161	384,445	170,640	1,219,231	27,324,532
Scientific research and development services	25,149	869,324	28,554	3,688	17,055	* 696	75,927	447,195
Advertising and related services	88,217	7,542,737	82,071	16,906	125,931	36,723	357,139	2,032,603
Market research and public opinion polling	33,264	1,066,218	9,791	* 16,755	5,499	* 5,333	49,619	604,465
Other miscellaneous services	435,078	24,611,789	665,963	125,496	430,438	123,048	2,137,392	10,990,971

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Administrative and support and waste management and remediation services	2,408,340	61,015,576	2,438,344	404,715	748,528	434,415	6,548,759	18,995,249
Administrative and support services	2,388,115	58,533,778	2,133,340	386,389	725,113	378,487	6,271,981	18,672,262
Waste management and remediation services	20,225	2,481,798	305,003	18,326	23,415	55,927	276,778	322,987
Educational services	668,896	9,400,103	299,845	74,214	567,900	78,882	561,176	3,364,990
Health care and social assistance	2,191,950	120,163,144	2,902,505	699,159	5,307,093	1,114,289	17,100,293	48,663,756
Ambulatory health care services	1,115,007	97,042,570	2,311,780	495,200	4,519,587	773,015	14,432,902	40,797,106
Offices of physicians (except mental health specialists)	182,295	32,101,253	558,919	171,070	1,292,009	158,976	4,318,540	15,196,233
Offices of physicians, mental health specialists	26,450	2,567,935	77,194	24,982	119,772	13,630	108,985	1,506,059
Offices of dentists	95,369	28,044,985	991,676	81,385	1,175,887	378,022	6,221,144	9,594,397
Offices of chiropractors	49,922	5,409,777	125,790	21,315	493,500	83,067	581,479	2,059,856
Offices of optometrists	18,658	4,013,028	97,705	12,880	256,242	31,659	657,526	1,161,601
Offices of mental health practitioners and social therapists	185,180	9,745,331	154,239	54,961	652,355	30,574	788,848	5,122,031
Offices of podiatrists	8,188	1,485,756	29,465	6,643	116,874	9,377	181,908	587,237
Outpatient care centers and other miscellaneous health practitioners	172,223	5,576,625	131,850	72,432	292,106	20,669	483,136	2,254,904
Medical and diagnostic laboratories	27,373	1,052,752	25,460	12,374	35,730	9,817	124,168	408,425
Home health care services	310,096	5,672,642	81,392	25,761	52,293	33,768	758,270	2,403,508
Other ambulatory health care services (including ambulance services, blood and organ banks)	39,253	1,372,486	38,092	11,397	32,820	3,457	208,897	502,855
Hospitals	6,879	541,377	13,920	* 878	7,270	* 2,922	97,882	299,879
Nursing and residential care facilities	66,913	4,848,587	136,565	54,108	281,082	157,811	1,234,987	254,914
Social assistance	1,003,151	17,730,610	440,240	148,973	499,154	180,539	1,334,522	7,311,857
Arts, entertainment, and recreation	1,402,872	31,270,559	1,799,102	270,323	979,951	338,620	1,629,490	8,033,014
Performing arts, spectator sports, and related industries	1,157,465	23,394,499	1,182,554	177,088	499,087	153,038	766,749	7,656,863
Museums, historical sites, and similar institutions	6,043	172,364	* 1,341	* 12	* 505	* 853	* 1,640	35,777
Amusement, gambling, and recreation industries	239,363	7,703,696	615,207	93,223	480,359	184,729	861,101	340,373
Accommodation, food services, and drinking places	431,068	47,127,039	1,863,818	293,717	3,375,519	833,763	8,634,550	1,511,795
Accommodation	49,306	4,722,927	594,611	15,255	150,990	419,373	699,212	55,696
Travel accommodation (including hotels, motels, and bed and breakfast inns)	23,755	3,628,706	438,202	14,952	121,674	365,669	603,773	8,149
RV (recreational vehicle) parks and recreational camps	16,922	536,253	116,832	236	3,843	27,226	37,673	-19,034
Rooming and boarding houses	8,630	557,968	39,577	* 66	* 25,473	26,477	57,766	66,581
Food services and drinking places	381,762	42,404,111	1,269,208	278,462	3,224,529	414,390	7,935,338	1,456,099

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Administrative and support and waste management and remediation services	1,972,823	53,531,169	1,598,990	286,581	521,929	265,747	4,891,946	22,065,592
Administrative and support services	1,958,782	51,484,830	1,357,404	271,747	509,269	215,299	4,693,721	21,712,077
Waste management and remediation services	14,041	2,046,339	241,586	14,833	12,660	50,448	198,225	353,514
Educational services	526,778	8,195,072	164,603	42,517	384,180	21,449	389,840	4,262,621
Health care and social assistance	1,863,975	112,136,630	2,330,053	481,758	4,633,334	901,460	15,308,543	51,881,240
Ambulatory health care services	920,124	92,066,805	1,912,968	401,574	4,091,697	653,696	13,444,114	42,507,373
Offices of physicians (except mental health specialists)	154,449	30,476,682	440,753	160,401	1,173,756	132,149	3,963,514	15,610,599
Offices of physicians, mental health specialists	22,347	2,457,472	53,593	5,505	108,836	13,172	103,477	1,548,309
Offices of dentists	83,847	27,263,084	859,448	76,586	1,115,253	338,294	6,092,355	9,785,898
Offices of chiropractors	43,078	5,069,852	107,543	20,305	448,678	82,064	562,281	2,102,570
Offices of optometrists	16,386	3,696,348	93,310	12,281	226,368	29,618	594,797	1,177,937
Offices of mental health practitioners and social therapists	154,916	9,297,330	140,327	53,360	593,996	22,748	676,754	5,283,823
Offices of podiatrists	7,262	1,403,089	28,666	6,643	116,874	9,377	176,645	591,751
Outpatient care centers and other miscellaneous health practitioners	132,083	5,188,320	99,064	41,021	228,413	14,408	424,241	2,593,509
Medical and diagnostic laboratories	18,755	988,778	14,862	5,133	28,930	4,047	111,274	484,222
Home health care services	255,696	4,957,307	48,009	10,885	31,102	5,244	568,518	2,747,922
Other ambulatory health care services (including ambulance services, blood and organ banks)	31,305	1,268,544	27,393	9,454	19,492	2,574	170,258	580,835
Hospitals	6,876	515,855	12,024	* 753	* 6,712	* 2,468	* 88,821	300,906
Nursing and residential care facilities	47,901	3,688,547	94,931	10,520	179,600	102,511	841,167	699,597
Social assistance	889,074	15,865,422	310,130	68,912	355,326	142,785	934,441	8,373,364
Arts, entertainment, and recreation	896,204	25,161,153	654,839	164,207	635,559	122,918	750,123	11,960,805
Performing arts, spectator sports, and related industries	732,458	20,203,379	507,028	126,058	302,359	71,385	342,245	10,745,561
Museums, historical sites, and similar institutions	* 4,003	* 167,092	0	0	0	0	0	* 56,772
Amusement, gambling, and recreation industries	159,744	4,790,683	147,811	38,149	333,200	51,533	407,878	1,158,472
Accommodation, food services, and drinking places	265,339	33,775,267	759,281	157,896	2,323,497	333,520	5,790,229	4,283,279
Accommodation	26,274	2,306,049	141,036	1,255	81,617	123,528	265,735	574,961
Travel accommodation (including hotels, motels, and bed and breakfast inns)	14,115	1,769,748	113,924	1,141	61,624	113,240	202,767	400,305
RV (recreational vehicle) parks and recreational camps	7,455	283,202	21,414	* 103	* 3,141	* 5,784	26,059	76,945
Rooming and boarding houses	4,704	253,099	* 5,697	* 11	* 16,852	* 4,504	* 36,909	97,711
Food services and drinking places	239,065	31,469,218	618,246	156,642	2,241,879	209,992	5,524,494	3,708,318

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Other services	2,778,596	86,896,360	2,492,641	822,114	6,412,573	812,320	6,596,167	22,728,898
Auto repair and maintenance	366,107	24,089,153	811,170	190,363	1,236,595	329,793	2,505,458	2,802,367
Automotive mechanical and electrical repair and maintenance	183,822	12,067,508	386,935	67,714	729,747	151,528	1,229,537	1,227,072
Automotive body shops	89,063	7,122,787	220,321	90,336	274,714	86,172	898,028	996,539
Other auto repair and maintenance (including oil change, lubrication, and car washes)	93,221	4,898,858	203,914	32,313	232,134	92,094	377,892	578,756
Miscellaneous repairs	401,622	14,997,580	448,088	87,149	348,917	141,088	992,237	3,075,209
Personal and laundry services	1,768,740	44,276,911	1,177,217	513,146	4,759,664	324,822	3,072,730	15,122,783
Religious, grantmaking, civic, professional and similar organizations	242,128	3,532,716	56,167	* 31,457	67,397	* 16,617	* 25,743	1,728,539
Unclassified establishments	549,915	6,368,264	88,973	23,013	81,571	38,905	123,952	2,909,189

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2010—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Other services	2,221,179	76,456,303	1,481,413	643,334	5,113,720	503,730	5,150,301	26,877,897
Auto repair and maintenance	258,253	20,466,550	506,180	128,678	908,021	213,643	2,033,274	3,922,982
Automotive mechanical and electrical repair and maintenance	127,194	10,384,952	250,587	46,964	545,824	114,932	1,028,736	1,845,626
Automotive body shops	66,833	6,232,709	160,635	56,735	186,306	56,877	731,177	1,192,263
Other auto repair and maintenance (including oil change, lubrication, and car washes)	64,226	3,848,890	94,959	24,979	175,891	41,834	273,361	885,093
Miscellaneous repairs	302,886	13,060,387	235,078	68,910	255,722	82,239	753,547	3,746,113
Personal and laundry services	1,474,348	39,613,879	715,636	441,047	3,891,953	207,447	2,337,746	17,204,347
Religious, grantmaking, civic, professional and similar organizations	185,692	3,315,487	24,520	* 4,699	58,024	* 402	* 25,734	2,004,455
Unclassified establishments	452,537	5,588,406	42,702	12,104	63,306	26,341	88,813	3,545,470

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

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

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

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

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

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010

[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				
		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
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	23,003,656	304,542	44,236	47,236	74,917	138,152
Business receipts, total [1.2]	1,195,538,629	19,773,577	1,403,316	4,704,587	3,776,552	9,889,122
Income from sales and operations [1]	1,176,206,483	19,443,605	1,367,945	4,668,161	3,677,598	9,729,901
Other business income (loss) [1]	19,332,146	329,972	35,371	36,426	98,954	159,221
Business deductions, total [1.2]	928,962,901	18,528,038	1,956,715	4,437,389	2,907,174	9,226,760
Cost of sales and operations, total	366,788,735	6,946,180	684,711	1,297,377	583,794	4,380,299
Inventory, beginning of year	41,814,829	430,325	97,798	105,048	* 41,202	186,276
Cost of labor	27,162,120	421,618	* 72,809	63,748	65,901	219,160
Purchases	239,643,142	4,916,968	429,522	852,803	191,720	3,442,923
Materials and supplies	44,701,762	739,668	32,122	60,225	138,023	509,298
Other costs	55,019,497	930,059	159,808	322,581	182,542	265,128
Inventory, end of year	41,552,615	492,459	107,349	107,028	35,594	242,487
Advertising expenses	13,259,209	89,883	15,763	13,948	24,475	35,697
Car and truck expenses	73,255,131	982,843	109,433	214,538	211,149	447,723
Commissions	12,235,245	75,349	14,241	20,147	24,419	16,542
Contract labor	34,439,304	1,065,987	13,492	378,485	146,799	527,211
Depletion	912,271	3,061	* 38	* 384	* 25	* 2,613
Depreciation	35,123,984	1,724,392	224,703	508,767	435,895	555,027
Employee benefit programs	3,009,809	10,895	883	3,615	* 1,287	5,111
Insurance	16,300,227	372,839	26,352	136,236	57,945	152,305
Legal and professional services	10,159,946	99,497	20,340	18,698	16,972	43,487
Meals and entertainment deducted	7,996,610	72,715	13,944	4,508	26,575	27,687
Mortgage interest	4,928,496	93,696	4,264	21,165	20,568	47,700
Other interest paid on business indebtedness	6,209,483	181,947	6,530	60,586	45,373	69,458
Office expenses	11,677,483	84,817	8,423	6,263	9,692	60,439
Pension and profit-sharing plans	1,044,529	2,819	* 53	* 2,091	* 8	* 667
Rent paid on machinery and equipment	8,185,143	112,685	1,853	43,778	9,436	57,618
Rent paid on other business property	33,365,462	187,025	33,787	6,537	81,006	65,695
Repairs	14,897,494	754,829	31,788	326,546	149,227	247,267
Supplies	29,723,525	533,656	61,216	66,511	197,040	208,889
Salaries and wages	73,719,193	1,241,630	36,238	280,080	41,931	883,381
Taxes paid	17,697,675	276,491	14,567	78,051	40,338	143,536
Travel	11,795,013	168,113	33,667	34,162	30,912	69,373
Utilities	24,416,249	251,813	39,089	41,249	68,165	103,310
Other business deductions	103,571,918	3,068,809	540,246	866,292	641,132	1,021,140
Home office business deductions, total	10,419,851	84,335	* 13,569	5,783	30,019	34,964
Depreciation, Form 8829 [3]	1,390,491	13,970	3,560	1,516	* 5,447	3,447
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	12,146	0	0	0	0	0
Net income less deficit [1,2]	267,699,702	1,261,252	-549,037	267,651	868,907	673,730
Net income [1,2]	323,215,331	2,985,814	71,810	526,184	1,164,805	1,223,015
Deficit [2]	55,515,628	1,724,562	620,847	258,533	295,898	549,284

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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				
		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
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH NET INCOME						
Number of returns [1]	17,006,770	187,355	13,173	28,947	49,390	95,846
Business receipts, total [1,2]	1,000,358,647	15,454,298	739,015	3,411,747	3,185,557	8,117,980
Income from sales and operations [1]	984,814,313	15,201,920	736,424	3,377,920	3,116,388	7,971,189
Other business income	15,544,334	252,378	* 2,591	33,827	69,169	146,791
Business deductions, total [1,2]	677,291,912	12,468,367	667,232	2,885,569	2,020,722	6,894,844
Cost of sales and operations, total	268,928,371	5,222,024	377,402	999,193	385,745	3,459,684
Inventory, beginning of year	22,276,401	306,858	80,242	50,799	* 39,305	136,511
Cost of labor	21,310,900	317,809	* 58,777	60,472	* 58,168	140,392
Purchases	174,774,724	3,967,765	255,974	704,681	* 110,172	2,896,938
Materials and supplies	35,746,346	516,358	* 22,713	* 19,335	* 124,814	349,495
Other costs	37,971,004	471,551	* 53,088	217,443	* 86,510	114,510
Inventory, end of year	23,151,005	358,317	93,392	53,537	* 33,226	178,161
Advertising expenses	9,689,004	53,211	4,254	11,224	17,450	20,284
Car and truck expenses	54,442,388	657,392	42,231	124,420	160,759	329,982
Commissions	9,303,854	33,124	* 3,230	* 993	* 20,359	8,541
Contract labor	27,903,393	818,016	* 10,127	221,813	124,224	461,852
Depletion	669,917	* 3,028	* 38	* 377	0	* 2,613
Depreciation	21,283,062	890,221	29,438	274,700	288,443	297,640
Employee benefit programs	2,297,659	6,801	* 135	* 1,546	* 889	4,230
Insurance	12,357,488	224,059	8,227	73,329	34,198	108,305
Legal and professional services	6,938,006	45,185	6,007	9,518	5,420	24,241
Meals and entertainment deducted	6,144,855	49,244	1,950	2,045	23,196	22,052
Mortgage interest	2,651,706	30,765	* 500	3,906	* 3,908	22,452
Other interest paid on business indebtedness	3,707,884	95,022	1,433	23,952	23,228	46,409
Office expenses	8,734,015	63,979	3,310	3,337	5,775	51,557
Pension and profit-sharing plans	972,917	2,745	0	* 2,078	0	* 667
Rent paid on machinery and equipment	5,991,125	76,531	* 1,693	22,389	8,355	44,094
Rent paid on other business property	25,496,938	108,643	* 6,459	2,888	39,842	59,455
Repairs	10,330,228	488,936	4,297	220,485	102,444	161,710
Supplies	22,629,591	329,794	28,702	36,611	129,432	135,049
Salaries and wages	57,241,482	993,784	* 16,120	169,871	* 20,351	787,442
Taxes paid	12,541,862	193,389	4,386	47,751	25,353	115,899
Travel	8,629,213	91,585	7,114	10,832	20,995	52,644
Utilities	17,434,221	145,465	11,267	20,936	38,678	74,584
Other business deductions	69,232,470	1,755,132	90,340	596,732	510,061	557,999
Home office business deductions, total	7,980,644	51,494	* 1,045	3,055	* 18,628	28,767
Depreciation, Form 8829 [3]	864,141	8,425	0	* 386	* 5,240	2,799
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 761	0	0	0	0	0
Net income [1,2]	323,215,331	2,985,814	71,810	526,184	1,164,805	1,223,015
Returns with Schedule C-EZ:						
Number of returns	4,523,316	49,175	* 3,232	7,121	9,320	29,501
Business receipts	35,416,405	280,828	* 10,462	49,227	33,666	187,473
Business deductions	3,830,972	41,730	* 7,527	* 1,590	* 12,992	19,622
Net income	31,585,433	239,098	* 2,936	47,637	20,674	167,851

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	124,951	104,551	4,102	16,297	5,940	2,659,633	477,591
Business receipts, total [1,2]	12,206,843	9,386,217	470,549	2,350,077	443,849	162,106,106	39,770,312
Income from sales and operations [1]	11,636,828	8,924,069	447,710	2,265,049	442,294	160,670,242	39,284,410
Other business income (loss) [1]	570,015	462,148	22,839	85,028	1,555	1,435,863	485,902
Business deductions, total [1,2]	10,592,849	8,481,979	529,185	1,581,686	379,099	134,526,501	35,358,694
Cost of sales and operations, total	2,262,009	1,614,497	183,913	463,599	81,054	66,042,891	21,749,417
Inventory, beginning of year	117,937	64,293	* 19,415	* 34,229	* 24,298	6,963,805	4,153,827
Cost of labor	333,412	263,125	9,394	60,892	* 482	11,742,315	3,067,882
Purchases	350,113	183,056	59,836	107,221	* 74,763	18,864,683	4,812,524
Materials and supplies	123,005	15,839	10,601	96,565	* 132	22,228,162	6,579,284
Other costs	1,470,935	1,162,039	104,796	204,101	* 5,672	12,016,433	6,469,958
Inventory, end of year	133,392	73,854	20,129	* 39,409	* 24,293	5,772,507	3,334,057
Advertising expenses	14,249	9,482	735	4,033	689	966,217	161,497
Car and truck expenses	335,914	187,391	6,429	142,093	32,433	11,744,622	2,138,673
Commissions	70,777	50,223	* 1,256	19,299	* 4,187	571,752	175,226
Contract labor	166,486	121,776	29,439	15,271	41,609	10,464,023	2,345,348
Depletion	798,467	771,860	20,096	6,511	* 2,262	4,030	* 35
Depreciation	906,102	691,681	57,161	157,261	35,196	4,743,641	918,106
Employee benefit programs	17,055	8,719	4,706	3,630	* 4,085	356,703	55,136
Insurance	140,835	74,186	10,924	55,726	4,412	3,177,178	601,861
Legal and professional services	151,002	127,012	4,509	19,481	3,720	951,626	280,808
Meals and entertainment deducted	57,198	43,086	296	13,816	3,302	567,745	115,013
Mortgage interest	65,102	50,310	* 8,122	6,670	3,331	453,808	196,978
Other interest paid on business indebtedness	124,881	80,035	24,350	20,495	2,968	811,789	191,738
Office expenses	45,045	32,671	1,333	11,041	1,617	889,383	164,037
Pension and profit-sharing plans	3,365	1,824	* 425	* 1,116	* 501	42,882	11,699
Rent paid on machinery and equipment	34,076	12,415	10,515	11,146	* 2,931	985,843	155,000
Rent paid on other business property	68,162	37,802	3,319	27,040	2,253	1,285,786	238,693
Repairs	239,057	162,238	21,359	55,461	10,866	1,643,090	246,491
Supplies	125,565	69,790	8,639	47,136	14,203	6,916,118	1,412,378
Salaries and wages	541,252	290,535	52,294	198,423	59,009	6,682,311	1,012,621
Taxes paid	306,294	261,815	12,939	31,540	5,650	1,670,258	316,933
Travel	96,877	81,689	1,852	13,336	7,370	813,035	123,808
Utilities	127,629	84,213	6,871	36,545	5,456	2,268,873	448,550
Other business deductions	3,850,496	3,591,591	57,350	201,555	48,509	9,056,585	2,025,137
Home office business deductions, total	19,248	5,750	* 34	13,464	* 868	971,837	217,385
Depreciation, Form 8829 [3]	1,800	537	* 1	* 1,261	* 104	127,189	31,841
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* [4]	0	* [4]	0	0	0	0
Net income less deficit [1,2]	1,624,271	914,502	-58,659	768,428	64,132	27,605,535	4,409,544
Net income [1,2]	2,931,585	2,037,311	55,284	838,990	106,384	33,169,456	6,344,343
Deficit [2]	1,307,314	1,122,809	113,943	70,562	42,252	5,563,920	1,934,799

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
BUSINESSES WITH NET INCOME							
Number of returns [1]	94,607	79,223	380	15,005	3,111	2,206,920	391,633
Business receipts, total [1,2]	9,193,886	6,949,953	208,773	2,035,159	374,585	138,413,033	32,425,528
Income from sales and operations [1]	8,800,617	6,650,898	188,224	1,961,495	374,535	137,502,935	32,231,935
Other business income	393,269	299,055	* 20,549	73,664	* 50	910,098	193,593
Business deductions, total [1,2]	6,265,370	4,915,623	153,541	1,196,206	268,197	105,241,591	26,081,312
Cost of sales and operations, total	1,348,079	970,804	30,494	346,781	* 76,819	51,300,989	15,992,263
Inventory, beginning of year	72,215	34,119	* 3,902	* 34,194	* 17,647	2,325,932	1,240,130
Cost of labor	297,340	* 235,770	* 3,206	* 58,364	0	9,644,882	2,692,785
Purchases	258,579	146,176	* 7,684	* 104,719	* 71,186	14,545,850	3,131,646
Materials and supplies	107,298	10,929	* 2,503	93,866	* 49	18,341,483	5,529,343
Other costs	688,076	576,373	* 16,914	94,789	* 5,583	8,657,446	4,594,288
Inventory, end of year	75,427	32,562	* 3,716	* 39,150	* 17,647	2,214,604	1,195,928
Advertising expenses	11,566	7,476	* 402	3,687	* 580	724,846	123,789
Car and truck expenses	298,719	161,118	* 720	136,882	* 32,034	9,612,912	1,765,823
Commissions	28,952	9,798	* 685	* 18,468	* 3,617	440,439	98,890
Contract labor	124,311	92,174	* 18,576	13,561	* 39,628	8,896,614	1,877,737
Depletion	584,710	570,630	10,673	3,407	* 2,245	3,996	* 11
Depreciation	480,610	376,787	16,712	87,111	7,522	3,491,645	649,386
Employee benefit programs	10,084	5,527	* 2,171	2,385	* 642	273,790	33,891
Insurance	104,422	55,125	3,418	45,879	* 3,700	2,494,933	458,229
Legal and professional services	75,394	57,530	1,101	16,764	1,182	613,413	165,753
Meals and entertainment deducted	41,146	27,813	* 162	13,171	* 3,171	461,486	102,047
Mortgage interest	48,459	44,357	* 275	* 3,827	* 909	235,248	95,797
Other interest paid on business indebtedness	39,632	26,739	* 959	11,934	* 1,338	546,688	108,013
Office expenses	32,547	21,348	791	10,408	1,383	641,789	116,390
Pension and profit-sharing plans	2,413	1,023	* 414	* 977	* 379	37,964	10,762
Rent paid on machinery and equipment	16,258	7,885	* 2,366	6,008	* 2,250	726,202	89,713
Rent paid on other business property	44,824	21,769	* 218	22,837	* 831	1,038,515	184,433
Repairs	156,106	100,081	8,509	47,516	* 7,173	1,230,354	167,726
Supplies	96,317	60,684	* 1,671	33,961	* 12,852	5,692,230	1,047,729
Salaries and wages	374,598	196,524	* 27,847	150,226	* 38,821	5,274,042	771,982
Taxes paid	209,301	180,547	4,009	24,745	3,262	1,250,670	223,287
Travel	74,986	63,838	394	10,754	* 6,683	586,444	93,877
Utilities	104,021	67,583	3,939	32,499	* 4,665	1,735,398	325,119
Other business deductions	1,916,250	1,765,328	16,710	134,213	15,250	6,703,107	1,337,724
Home office business deductions, total	17,250	3,779	* 7	13,464	* 645	792,541	184,815
Depreciation, Form 8829 [3]	1,581	320	* 1	* 1,260	* 104	100,151	24,552
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* [4]	0	* [4]	0	0	0	0
Net income [1,2]	2,931,585	2,037,311	55,284	838,990	106,384	33,169,456	6,344,343
Returns with Schedule C-EZ:							
Number of returns	20,456	15,566	* 199	4,691	* 996	487,511	69,421
Business receipts	171,900	61,555	* 1,498	108,848	* 22,628	4,180,022	609,601
Business deductions	25,707	19,389	* 319	* 5,999	* 617	444,475	56,126
Net income	146,193	42,166	* 1,179	102,849	* 22,011	3,735,547	553,475

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	56,456	2,125,586	335,902	37,649	11,963	22,253	5,828
Business receipts, total [1,2]	6,309,327	116,026,466	24,149,105	3,513,701	578,296	747,403	142,516
Income from sales and operations [1]	6,147,456	115,238,377	23,852,870	3,490,544	576,177	731,206	142,296
Other business income (loss) [1]	161,872	788,090	296,235	23,157	* 2,119	* 16,196	* 220
Business deductions, total [1,2]	6,096,016	93,071,791	21,537,705	3,533,426	596,493	682,852	133,838
Cost of sales and operations, total	3,238,970	41,054,504	11,888,320	2,159,268	327,202	312,264	* 59,690
Inventory, beginning of year	1,538,100	1,271,879	1,684,191	435,743	23,731	52,688	* 63,328
Cost of labor	272,147	8,402,286	1,194,286	105,024	* 27,275	* 26,822	* 5,553
Purchases	1,097,148	12,955,010	7,627,459	1,716,354	223,518	266,503	* 8,087
Materials and supplies	467,320	15,181,558	1,918,457	220,875	7,383	23,576	* 42,045
Other costs	1,173,238	4,373,237	1,430,159	165,912	* 80,530	7,508	* 401
Inventory, end of year	1,308,983	1,129,466	1,966,232	484,641	35,235	64,832	* 59,725
Advertising expenses	36,650	768,070	222,734	52,392	6,348	10,941	* 4,399
Car and truck expenses	247,499	9,358,450	771,476	89,034	17,505	40,397	* 16,296
Commissions	26,218	370,308	159,346	38,783	* 1,394	5,654	* 5,742
Contract labor	113,110	8,005,565	313,511	41,912	* 6,568	* 537	* 2,567
Depletion	* 649	* 3,346	1,853	* 208	0	0	0
Depreciation	370,156	3,455,379	947,802	130,761	42,630	18,517	* 3,204
Employee benefit programs	13,128	288,439	85,784	9,207	* 309	* 914	0
Insurance	128,699	2,446,617	304,162	34,007	3,571	9,067	* 1,032
Legal and professional services	68,621	602,197	180,409	27,580	5,950	14,481	* 79
Meals and entertainment deducted	17,917	434,815	66,048	16,057	613	4,036	* 1,416
Mortgage interest	74,617	182,213	98,908	13,493	* 1,433	* 3	* 40
Other interest paid on business indebtedness	83,190	536,862	182,660	15,141	* 7,512	3,670	0
Office expenses	29,318	696,029	177,269	15,399	1,882	6,714	* 5,211
Pension and profit-sharing plans	2,260	28,923	11,205	285	0	* [4]	0
Rent paid on machinery and equipment	79,975	750,868	114,748	18,127	* 1,618	* 4,765	0
Rent paid on other business property	42,631	1,004,462	603,754	90,418	* 8,461	43,171	0
Repairs	149,114	1,247,484	326,480	62,161	* 739	6,261	* 1,600
Supplies	170,338	5,333,402	573,319	72,773	28,787	8,355	* 10,183
Salaries and wages	476,231	5,193,459	1,680,327	202,672	* 39,079	83,279	* 4,486
Taxes paid	115,113	1,238,212	391,062	57,259	13,898	9,661	* 659
Travel	40,357	648,871	146,525	22,069	3,734	11,123	* 164
Utilities	67,803	1,752,520	537,963	76,189	23,531	18,997	* 6,344
Other business deductions	477,885	6,553,563	1,576,411	275,773	38,542	61,351	* 9,703
Home office business deductions, total	17,973	736,480	143,481	* 5,492	* 14,291	* 8,692	* 1,023
Depreciation, Form 8829 [3]	418	94,930	22,383	* 479	* 1,908	* 2,014	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	* 1,694	0	0	0	0
Net income less deficit [1,2]	217,143	22,978,848	2,643,867	-16,637	-18,197	64,551	8,679
Net income [1,2]	828,678	25,996,435	3,974,487	277,445	72,710	123,417	* 27,810
Deficit [2]	611,535	3,017,586	1,330,620	294,082	90,907	58,867	* 19,131

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
BUSINESSES WITH NET INCOME							
Number of returns [1]	37,823	1,777,464	211,188	18,419	7,267	14,399	* 3,196
Business receipts, total [1,2]	4,251,577	101,735,928	18,943,790	2,692,358	447,393	452,719	* 52,488
Income from sales and operations [1]	4,123,482	101,147,517	18,685,784	2,669,302	447,204	438,174	* 52,488
Other business income	128,095	588,410	258,005	23,055	* 189	* 14,545	0
Business deductions, total [1,2]	3,422,870	75,737,409	14,973,713	2,414,913	374,683	329,302	* 24,679
Cost of sales and operations, total	1,696,054	33,612,672	8,559,110	1,631,811	169,977	* 148,558	* 434
Inventory, beginning of year	349,275	736,527	944,939	189,016	* 9,021	* 39,059	* 59
Cost of labor	146,205	6,805,892	783,704	63,669	* 3,161	* 23,946	0
Purchases	640,224	10,773,981	5,500,690	1,386,202	* 166,497	* 103,913	0
Materials and supplies	251,772	12,560,368	1,517,373	111,173	* 1,941	* 17,297	* 434
Other costs	618,052	3,445,106	912,971	95,699	* 4,727	* 3,849	0
Inventory, end of year	309,474	709,202	1,100,567	213,948	* 15,370	* 39,507	* 59
Advertising expenses	26,816	574,241	121,945	12,517	* 5,722	* 6,426	* 99
Car and truck expenses	179,415	7,667,674	530,941	45,650	8,770	27,202	* 3,719
Commissions	15,987	325,562	120,008	32,088	* 187	* 2,379	* 5,742
Contract labor	56,763	6,962,115	214,731	27,731	* 6,022	* 2	0
Depletion	* 646	* 3,339	* 93	0	0	0	0
Depreciation	222,804	2,619,455	577,641	53,328	28,007	* 8,322	* 334
Employee benefit programs	10,404	229,496	59,793	6,657	0	* 160	0
Insurance	80,287	1,956,416	214,903	20,733	* 1,670	* 7,248	* 66
Legal and professional services	34,661	413,000	97,246	11,918	* 4,227	* 10,714	0
Meals and entertainment deducted	13,281	346,158	34,017	3,093	* 364	* 2,890	* 168
Mortgage interest	16,668	122,784	59,036	6,793	* 1,433	0	0
Other interest paid on business indebtedness	33,139	405,536	97,037	4,344	* 90	* 2,111	0
Office expenses	11,465	513,934	106,181	7,816	* 787	* 5,415	* 1,031
Pension and profit-sharing plans	* 957	26,246	10,357	* 223	0	0	0
Rent paid on machinery and equipment	52,029	584,460	53,482	11,662	* 144	* 4,384	0
Rent paid on other business property	29,280	824,802	423,364	52,550	* 6,205	* 28,786	0
Repairs	112,456	950,172	222,390	46,173	* 493	* 2,336	* 1,437
Supplies	117,865	4,526,636	401,230	34,818	28,017	* 4,689	* 7,921
Salaries and wages	306,617	4,195,443	1,157,308	122,843	* 31,100	* 8,809	0
Taxes paid	57,263	970,120	269,888	33,423	* 12,706	* 1,353	* 132
Travel	21,131	471,436	78,660	7,142	* 58	* 7,697	* 97
Utilities	38,188	1,372,091	349,864	39,255	* 20,823	16,315	* 1,798
Other business deductions	264,694	5,100,689	1,079,533	193,432	32,694	* 30,138	* 1,700
Home office business deductions, total	16,410	591,315	105,156	* 1,945	* 14,291	* 3,368	0
Depreciation, Form 8829 [3]	* 163	75,436	8,625	* 362	* 1,908	* 17	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	828,678	25,996,435	3,974,487	277,445	72,710	123,417	* 27,810
Returns with Schedule C-EZ:							
Number of returns	9,360	408,730	48,723	* 5,033	* 1,059	* 4,076	0
Business receipts	98,690	3,471,730	332,038	* 32,603	* 937	* 37,073	0
Business deductions	* 7,594	380,755	32,147	* 6,968	* 896	0	0
Net income	91,096	3,090,975	299,891	* 25,635	* 41	* 37,073	0

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	33,721	* 1,011	44,124	790	7,211	3,679	15,114
Business receipts, total [1,2]	2,599,829	* 85,632	2,007,799	74,287	782,103	273,033	972,786
Income from sales and operations [1]	2,595,197	* 84,872	1,957,804	74,245	786,094	272,436	972,625
Other business income (loss) [1]	4,632	* 759	49,995	* 42	-3,991	* 597	* 161
Business deductions, total [1,2]	2,345,912	* 82,471	1,724,379	74,179	688,425	236,851	864,567
Cost of sales and operations, total	1,268,025	* 55,868	801,041	* 31,719	397,495	* 157,782	397,956
Inventory, beginning of year	141,392	* 57	38,762	0	12,815	* 8,312	52,052
Cost of labor	169,003	* 5,629	35,023	* 27	* 10,042	* 5,912	* 57,813
Purchases	782,986	* 48,210	515,741	* 19,786	236,415	* 49,379	* 122,011
Materials and supplies	269,256	0	190,545	0	57,792	* 91,251	71,546
Other costs	74,238	* 6,044	73,251	* 11,906	92,083	* 14,168	* 134,487
Inventory, end of year	168,850	* 4,072	52,281	0	11,653	* 11,239	39,954
Advertising expenses	9,873	* 31	15,268	* 10	5,880	* 874	6,519
Car and truck expenses	52,170	* 13,096	89,606	* 22	21,818	* 6,760	17,500
Commissions	4,085	0	9,314	* 38	2,505	* 1,416	* 4,385
Contract labor	42,772	* 114	6,518	* 12	19,000	* 1,744	* 15,888
Depletion	* 14	0	0	* 1,625	0	0	0
Depreciation	144,459	* 661	93,614	* 6,988	16,599	* 8,782	37,671
Employee benefit programs	3,881	* 67	* 1,701	0	* 6,900	* 1,968	* 16,511
Insurance	36,393	* 275	15,617	* 416	13,015	1,584	23,511
Legal and professional services	7,873	* 213	19,846	* 217	5,360	3,368	7,454
Meals and entertainment deducted	2,326	* [4]	6,112	* 13	2,693	* 786	1,683
Mortgage interest	27,880	* 300	* 4,392	* 27	* 3,457	* 300	* 10,542
Other interest paid on business indebtedness	14,047	* [4]	39,141	* 2,878	2,423	* 732	* 1,907
Office expenses	15,078	* 255	30,004	* 1,669	9,959	* 859	8,420
Pension and profit-sharing plans	* 1,155	0	* 738	* 64	* 628	* 224	0
Rent paid on machinery and equipment	15,869	* 338	12,849	* 812	1,521	* 23	4,642
Rent paid on other business property	45,241	* 658	49,530	* 383	9,250	* 3,252	20,261
Repairs	76,296	* 165	18,483	* 4,476	12,776	* 686	18,779
Supplies	51,393	0	102,230	* 4,304	27,513	* 2,023	24,489
Salaries and wages	196,069	* 1,603	114,679	* 4,772	47,847	* 19,939	142,883
Taxes paid	39,306	* 261	41,050	* 240	12,670	* 1,658	21,496
Travel	11,994	* 25	7,944	* 89	3,722	* 1,082	5,716
Utilities	65,640	* 295	62,761	* 238	14,662	2,939	18,746
Other business deductions	195,486	* 8,246	146,591	13,168	47,163	14,298	48,481
Home office business deductions, total	* 17,877	0	31,706	0	* 3,114	* 3,337	* 8,298
Depreciation, Form 8829 [3]	* 2,852	0	8,496	0	* 1,099	* 621	* 883
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	* 1,694	0	0
Net income less deficit [1,2]	254,105	* 3,161	287,984	108	93,678	36,403	108,219
Net income [1,2]	349,208	* 5,709	376,697	* 9,559	120,489	46,563	144,281
Deficit [2]	95,103	* 2,548	88,714	* 9,451	26,811	* 10,159	36,062

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
BUSINESSES WITH NET INCOME							
Number of returns [1]	21,024	* 1,007	29,388	* 606	4,795	3,624	10,595
Business receipts, total [1,2]	2,171,889	* 25,707	1,437,663	* 27,070	719,386	244,329	778,535
Income from sales and operations [1]	2,169,744	* 25,707	1,391,785	* 27,070	718,410	243,936	778,405
Other business income	2,144	0	45,878	0	* 976	* 393	* 129
Business deductions, total [1,2]	1,822,679	* 19,998	1,060,966	* 17,511	598,897	* 197,988	634,254
Cost of sales and operations, total	1,017,677	0	486,651	* 15,278	363,761	* 134,134	353,403
Inventory, beginning of year	92,142	0	* 28,602	0	7,367	* 5,543	* 36,603
Cost of labor	122,692	0	* 18,745	* 27	* 8,903	* 4,424	* 52,570
Purchases	664,014	0	296,127	* 10,772	219,787	* 35,547	* 100,569
Materials and supplies	217,643	0	166,296	0	* 54,993	* 91,251	* 60,956
Other costs	42,483	0	13,172	* 4,480	79,698	* 5,869	* 127,818
Inventory, end of year	121,297	0	* 36,291	0	* 6,987	* 8,499	* 25,112
Advertising expenses	8,180	0	10,400	* 7	4,517	* 734	3,704
Car and truck expenses	35,110	* 13,096	60,726	* 22	17,192	* 6,716	* 13,458
Commissions	* 2,903	0	* 8,094	* 38	* 2,074	* 1,058	* 145
Contract labor	* 26,536	0	2,922	* 8	* 10,779	* 1,353	* 15,474
Depletion	* 14	0	0	* 79	0	0	0
Depreciation	94,742	0	39,946	* 36	7,449	* 7,275	19,092
Employee benefit programs	* 2,703	0	* 1,242	0	* 6,467	* 1,934	* 12,111
Insurance	28,814	0	9,491	* 16	11,875	* 1,103	18,249
Legal and professional services	3,956	0	7,127	* 20	2,981	* 2,885	* 5,567
Meals and entertainment deducted	1,823	0	4,789	* 13	897	* 760	1,395
Mortgage interest	* 25,871	0	* 3,544	* 27	* 1,736	* 300	* 4,851
Other interest paid on business indebtedness	7,989	0	24,642	0	* 2,221	* 352	* 425
Office expenses	6,711	0	21,392	* 16	9,596	* 789	* 3,249
Pension and profit-sharing plans	* 1,155	0	* 696	* 5	* 628	* 224	0
Rent paid on machinery and equipment	* 11,125	0	3,101	0	1,131	* 23	* 3,348
Rent paid on other business property	19,492	0	37,065	* 2	* 8,105	* 2,019	* 11,571
Repairs	66,866	0	6,125	* 7	7,551	* 668	9,030
Supplies	33,746	0	87,357	* 8	26,731	* 1,976	6,816
Salaries and wages	152,483	0	54,606	* 905	43,217	* 17,059	* 84,873
Taxes paid	28,330	0	31,749	* 113	12,131	* 1,300	10,668
Travel	5,480	0	4,374	* 1	2,309	* 1,009	* 4,974
Utilities	46,781	0	28,004	* 35	13,288	* 2,573	11,641
Other business deductions	178,050	* 6,902	103,937	* 875	40,524	* 7,972	31,219
Home office business deductions, total	* 15,431	0	* 19,340	0	* 1,281	* 3,337	* 8,161
Depreciation, Form 8829 [3]	* 1,811	0	* 689	0	* 69	* 621	* 497
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	349,208	* 5,709	376,697	* 9,559	120,489	46,563	144,281
Returns with Schedule C-EZ:							
Number of returns	* 5,064	0	* 4,559	* 295	* 1,265	* 2,961	* 2,030
Business receipts	* 40,469	0	* 64,293	* 7,010	* 9,165	* 19,257	* 2,452
Business deductions	* 712	0	* 3,646	0	* 455	* 433	* 831
Net income	* 39,758	0	* 60,647	* 7,010	* 8,709	* 18,824	* 1,620

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Manufacturing—continued							
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	3,614	26,498	26,606	9,816	4,743	4,359	18,789	58,132
Business receipts, total [1,2]	499,040	2,996,000	2,247,821	351,197	774,853	543,604	1,530,739	3,428,467
Income from sales and operations [1]	498,969	2,940,781	2,217,075	349,885	771,018	493,520	1,518,101	3,380,024
Other business income (loss) [1]	* 71	55,219	30,746	* 1,312	3,835	50,084	* 12,638	48,443
Business deductions, total [1,2]	487,013	2,666,949	1,869,846	200,552	646,055	544,153	1,092,153	3,067,590
Cost of sales and operations, total	* 341,292	1,441,583	1,040,984	* 84,261	412,095	347,536	568,532	1,683,728
Inventory, beginning of year	* 4,207	111,374	206,079	* 12,878	70,145	92,344	60,466	297,820
Cost of labor	* 9,271	217,897	159,295	* 7,098	* 11,854	33,875	29,358	277,514
Purchases	* 322,822	771,883	485,322	* 67,428	321,852	224,815	434,235	1,010,113
Materials and supplies	* 8,778	199,838	331,879	* 925	* 30,710	* 29,464	97,349	245,244
Other costs	* 1,576	285,479	83,441	* 11,481	48,418	97,059	15,908	226,268
Inventory, end of year	* 5,361	144,888	225,032	* 15,549	70,883	130,021	68,784	373,231
Advertising expenses	* 2,185	24,850	11,593	2,645	10,049	2,894	8,629	47,357
Car and truck expenses	* 21,532	83,720	93,713	10,285	20,980	15,355	45,678	116,009
Commissions	* 2,213	21,982	* 26,096	* 3,016	* 8,333	* 49	* 148	24,192
Contract labor	* 3,163	59,796	13,503	* 1,574	* 9,332	* 1,044	29,262	58,206
Depletion	0	0	0	0	0	0	* 5	0
Depreciation	26,121	129,656	88,363	6,172	8,295	14,670	29,975	140,665
Employee benefit programs	* 1,378	12,171	12,870	* 1,684	2,210	3,014	* 98	10,901
Insurance	* 3,386	51,702	35,887	3,349	6,474	5,149	19,574	40,153
Legal and professional services	3,236	21,113	10,661	3,027	10,730	6,441	9,023	23,758
Meals and entertainment deducted	* 114	7,223	5,070	* 615	1,995	282	2,896	12,119
Mortgage interest	* 3,200	19,041	* 1,357	* 4,462	* 338	* 241	* 4,148	4,256
Other interest paid on business indebtedness	* 815	26,305	26,938	* 529	7,659	2,010	6,192	24,762
Office expenses	* 4,612	25,070	16,678	1,329	4,491	2,637	4,504	22,497
Pension and profit-sharing plans	* 107	* 2,118	* 2,251	* 135	* 1,753	* 144	0	1,602
Rent paid on machinery and equipment	* 1,868	15,227	23,793	* 263	* 1,705	* 791	* 4,254	6,282
Rent paid on other business property	* 13,086	85,834	63,787	* 11,193	13,749	23,061	33,216	89,204
Repairs	* 5,140	44,588	31,636	* 1,673	2,241	2,271	5,591	30,917
Supplies	* 6,260	61,110	45,504	9,713	5,783	18,411	28,330	66,158
Salaries and wages	* 21,508	224,826	114,736	* 19,494	42,814	15,746	131,894	252,001
Taxes paid	5,501	46,892	41,833	4,047	6,524	3,172	17,273	67,663
Travel	* 1,342	15,592	7,891	6,933	4,699	1,906	5,222	35,279
Utilities	7,799	67,639	62,224	3,945	9,331	7,466	34,422	54,798
Other business deductions	11,157	167,600	82,617	8,585	53,425	69,666	93,892	230,667
Home office business deductions, total	0	* 6,803	* 7,807	* 7,046	* 815	* 197	* 8,408	18,575
Depreciation, Form 8829 [3]	0	* 279	* 1,384	* 522	* 44	* 73	* 952	* 778
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income less deficit [1,2]	12,027	333,242	377,974	150,650	128,798	-393	438,587	380,930
Net income [1,2]	* 42,819	464,267	479,793	163,517	176,209	24,451	504,006	565,537
Deficit [2]	* 30,793	131,025	101,818	* 12,867	47,411	24,844	65,419	184,607

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Manufacturing—continued							
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
BUSINESSES WITH NET INCOME								
Number of returns [1]	* 1,561	19,753	17,832	3,666	4,351	2,220	11,240	36,245
Business receipts, total [1,2]	* 391,451	2,646,810	1,868,136	324,140	589,792	396,742	1,235,342	2,441,839
Income from sales and operations [1]	* 391,444	2,598,816	1,838,307	322,828	588,766	347,612	1,223,026	2,412,759
Other business income	* 7	47,994	29,829	* 1,312	* 1,026	* 49,130	* 12,316	29,080
Business deductions, total [1,2]	* 348,631	2,186,734	1,388,344	160,623	413,583	372,291	731,336	1,876,302
Cost of sales and operations, total	* 266,510	1,218,333	802,571	* 76,896	285,516	* 214,279	400,205	973,113
Inventory, beginning of year	* 1,946	84,107	120,105	* 9,329	48,609	* 66,326	* 40,865	166,240
Cost of labor	0	176,191	123,934	* 7,098	* 5,021	* 18,799	* 11,772	142,752
Purchases	* 265,824	654,396	345,968	* 60,965	212,687	* 104,488	301,357	571,576
Materials and supplies	0	151,681	318,220	* 23	* 28,929	* 28,275	* 78,724	189,537
Other costs	* 1,576	257,759	29,809	* 11,481	* 44,826	* 77,794	* 11,165	100,767
Inventory, end of year	* 2,836	105,801	135,466	* 12,000	* 54,556	* 81,403	* 43,678	197,759
Advertising expenses	* 244	19,819	7,762	* 696	4,050	* 2,176	2,453	32,440
Car and truck expenses	* 6,361	56,578	85,749	* 6,557	* 18,996	* 14,121	31,325	79,595
Commissions	0	15,514	* 25,944	* 912	* 3,150	* 34	* 41	19,703
Contract labor	* 1,961	52,513	3,953	* 355	* 6,388	* 332	* 21,084	37,317
Depletion	0	0	0	0	0	0	0	0
Depreciation	* 20,635	110,545	73,222	5,840	5,158	* 7,727	13,771	82,210
Employee benefit programs	* 220	9,249	8,534	* 1,121	* 355	* 2,485	* 92	6,463
Insurance	* 1,377	39,088	25,380	* 2,921	* 1,965	* 4,234	12,863	27,809
Legal and professional services	* 489	14,125	7,207	* 1,312	7,550	* 4,227	3,741	9,201
Meals and entertainment deducted	* 78	3,660	4,039	* 387	1,929	* 167	1,771	5,793
Mortgage interest	0	5,656	* 569	* 4,159	* 36	0	* 852	* 3,209
Other interest paid on business indebtedness	* 795	16,656	15,954	* 97	* 2,639	* 1,028	* 2,220	15,473
Office expenses	* 2,336	16,631	8,480	* 736	2,530	* 2,228	2,386	14,052
Pension and profit-sharing plans	* 107	* 2,089	* 2,251	0	* 1,618	* 27	0	1,333
Rent paid on machinery and equipment	* 467	6,640	5,079	* 259	* 215	* 537	* 1,431	3,938
Rent paid on other business property	* 12,937	80,646	38,007	* 10,606	* 11,816	* 17,300	* 24,243	62,016
Repairs	* 2,301	34,323	18,824	* 1,671	* 496	1,329	4,914	17,846
Supplies	* 3,184	41,175	18,360	* 9,462	* 4,108	* 15,758	21,729	55,375
Salaries and wages	* 18,284	195,746	88,086	* 17,482	* 21,025	* 10,860	* 99,617	190,312
Taxes paid	* 2,328	30,970	33,102	* 2,842	3,807	* 1,745	12,602	50,588
Travel	* 236	8,276	2,601	* 4,568	2,469	* 1,418	* 2,857	23,093
Utilities	* 5,899	56,668	37,087	* 3,320	4,406	5,497	21,590	34,886
Other business deductions	* 1,882	140,683	65,839	* 1,723	22,314	64,752	42,118	112,779
Home office business deductions, total	0	* 6,640	* 7,688	* 2,124	* 810	* 30	* 6,446	14,265
Depreciation, Form 8829 [3]	0	* 279	* 1,367	* 171	* 42	0	* 266	* 526
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income [1,2]	* 42,819	464,267	479,793	163,517	176,209	24,451	504,006	565,537
Returns with Schedule C-EZ:								
Number of returns	0	* 4,940	* 2,286	* 1,003	* 1,059	* 971	* 962	11,158
Business receipts	0	* 37,734	* 22,406	* 16,066	* 814	* 1,433	* 2,163	38,163
Business deductions	0	* 4,510	* 2,055	* 4,576	* 236	0	* 987	* 5,840
Net income	0	* 33,223	* 20,351	* 11,490	* 578	* 1,433	* 1,175	32,323

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Wholesale trade (merchant wholesalers)				Retail trade		
	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	343,563	138,199	126,769	78,595	2,276,369	144,726	44,351
Business receipts, total [1,2]	51,676,590	19,786,471	24,287,058	7,603,061	181,818,353	38,167,748	4,407,487
Income from sales and operations [1]	51,399,933	19,711,780	24,138,918	7,549,236	179,696,100	37,815,000	4,359,078
Other business income (loss) [1]	276,657	74,692	148,141	53,825	2,122,252	352,748	48,409
Business deductions, total [1,2]	47,245,651	18,407,982	22,583,767	6,253,902	170,958,174	36,428,372	4,044,148
Cost of sales and operations, total	35,304,638	13,906,816	17,217,476	4,180,345	119,068,794	29,147,553	2,381,710
Inventory, beginning of year	2,751,196	1,649,235	987,697	114,264	21,275,865	5,143,395	753,762
Cost of labor	324,176	227,621	69,596	26,959	1,875,781	428,994	111,383
Purchases	30,833,143	12,102,767	15,368,307	3,362,069	107,789,964	26,872,709	1,545,913
Materials and supplies	1,715,995	737,934	465,471	512,591	5,301,622	731,568	408,223
Other costs	2,683,129	1,014,663	1,398,450	270,016	4,248,219	1,202,549	210,228
Inventory, end of year	3,003,001	1,825,403	1,072,044	105,554	21,422,657	5,231,661	647,800
Advertising expenses	303,356	151,663	127,175	24,518	2,059,481	285,302	133,299
Car and truck expenses	1,421,355	542,071	538,911	340,374	5,360,554	572,541	162,287
Commissions	493,941	212,085	202,288	79,568	1,326,915	278,954	18,338
Contract labor	503,962	153,501	254,913	95,548	1,358,957	259,865	125,534
Depletion	7,721	* 511	7,209	* 1	1,569	* 79	* 28
Depreciation	675,370	219,692	322,863	132,815	2,409,371	423,343	52,197
Employee benefit programs	87,452	22,545	49,266	15,641	254,765	45,780	6,306
Insurance	275,431	121,565	117,111	36,755	1,318,945	262,729	46,029
Legal and professional services	235,399	80,176	108,332	46,890	728,872	102,505	19,274
Meals and entertainment deducted	163,392	68,696	49,530	45,166	446,595	36,010	15,780
Mortgage interest	79,866	39,450	37,580	2,836	606,261	118,727	33,277
Other interest paid on business indebtedness	144,895	71,527	59,791	13,578	836,156	222,367	15,110
Office expenses	223,176	87,580	92,274	43,322	1,002,696	103,630	26,614
Pension and profit-sharing plans	29,968	10,838	17,224	1,905	32,402	1,938	* 3,069
Rent paid on machinery and equipment	153,798	71,287	57,609	24,903	641,791	69,840	10,603
Rent paid on other business property	782,948	332,504	357,665	92,779	5,735,744	651,143	214,065
Repairs	262,585	98,508	146,802	17,274	1,113,023	205,815	35,986
Supplies	545,813	273,405	213,268	59,140	2,410,510	357,400	45,206
Salaries and wages	1,569,658	596,017	810,365	163,275	7,463,078	1,159,743	236,330
Taxes paid	331,862	135,020	167,451	29,391	2,689,066	442,799	92,834
Travel	437,449	156,595	154,849	126,006	896,240	79,069	24,391
Utilities	543,941	224,982	237,179	81,780	3,484,009	413,974	104,344
Other business deductions	2,484,123	761,362	1,168,282	554,479	8,710,311	1,142,101	233,561
Home office business deductions, total	161,206	59,655	60,639	40,913	754,146	28,850	7,922
Depreciation, Form 8829 [3]	22,567	13,254	3,836	5,477	122,311	1,834	* 1,513
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	* 34	0	0
Net income less deficit [1,2]	4,508,198	1,390,093	1,768,854	1,349,250	10,940,109	1,758,437	364,562
Net income [1,2]	5,882,684	1,914,081	2,460,656	1,507,947	18,050,270	2,518,959	513,067
Deficit [2]	1,374,486	523,988	691,801	158,697	7,110,161	760,522	148,505

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Wholesale trade (merchant wholesalers)				Retail trade		
	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
BUSINESSES WITH NET INCOME							
Number of returns [1]	236,064	82,613	91,088	62,364	1,235,563	105,869	27,135
Business receipts, total [1,2]	43,782,478	16,978,321	19,945,542	6,858,615	142,870,720	29,996,931	3,366,299
Income from sales and operations [1]	43,606,079	16,922,914	19,850,749	6,832,416	141,142,319	29,737,392	3,341,974
Other business income	176,399	55,407	94,793	26,200	1,728,402	259,539	24,326
Business deductions, total [1,2]	37,903,983	15,066,153	17,486,905	5,350,925	124,827,117	27,481,300	2,853,233
Cost of sales and operations, total	29,277,734	11,820,963	13,669,039	3,787,733	90,709,603	22,442,369	1,745,072
Inventory, beginning of year	1,874,172	1,160,034	662,882	51,256	12,934,805	3,112,751	360,754
Cost of labor	255,462	188,761	45,728	* 20,973	1,374,192	297,423	85,272
Purchases	25,295,039	10,202,252	12,094,579	2,998,208	82,886,097	20,690,959	1,124,440
Materials and supplies	1,579,221	676,846	393,649	508,726	3,498,318	546,291	381,405
Other costs	2,324,598	887,458	1,175,565	261,575	3,282,980	1,056,369	120,268
Inventory, end of year	2,050,758	1,294,389	703,364	53,005	13,266,789	3,261,423	327,066
Advertising expenses	199,846	117,899	69,341	12,606	1,371,848	201,488	105,716
Car and truck expenses	996,732	334,054	412,591	250,087	3,313,979	464,753	111,087
Commissions	448,165	194,599	179,488	74,077	991,574	253,253	3,255
Contract labor	331,232	102,797	145,110	83,325	987,533	170,575	92,923
Depletion	6,360	* 193	6,167	0	496	* 26	* 28
Depreciation	438,039	143,298	169,459	125,281	1,290,373	225,940	21,476
Employee benefit programs	73,535	19,293	40,133	14,110	187,381	35,355	3,660
Insurance	204,947	84,389	95,715	24,843	886,799	172,280	30,148
Legal and professional services	147,626	55,346	59,690	32,590	456,419	67,156	12,398
Meals and entertainment deducted	122,846	40,402	43,358	39,086	282,358	22,098	14,325
Mortgage interest	38,044	16,627	19,610	* 1,808	322,449	71,630	8,897
Other interest paid on business indebtedness	96,807	41,203	45,532	10,072	466,099	123,310	5,265
Office expenses	170,624	64,439	75,851	30,335	619,240	73,655	16,951
Pension and profit-sharing plans	28,332	10,035	16,623	* 1,674	30,115	1,574	* 3,067
Rent paid on machinery and equipment	121,409	63,047	36,988	21,374	405,063	36,257	8,447
Rent paid on other business property	614,851	240,359	304,511	69,980	3,855,024	470,816	128,808
Repairs	196,179	71,294	114,351	10,534	698,559	136,614	24,245
Supplies	456,860	230,188	174,193	52,479	1,437,594	200,409	31,154
Salaries and wages	1,201,407	484,061	590,593	126,753	5,282,236	777,302	144,748
Taxes paid	239,219	106,063	114,764	18,392	1,850,824	316,311	60,896
Travel	318,222	92,983	116,341	108,898	560,643	57,940	16,502
Utilities	408,203	156,121	189,663	62,419	2,273,321	294,339	75,589
Other business deductions	1,621,195	524,590	744,917	351,687	5,878,116	828,425	182,889
Home office business deductions, total	123,222	41,978	45,164	36,080	428,690	21,106	* 5,633
Depreciation, Form 8829 [3]	14,816	5,516	3,823	5,477	49,677	1,775	* 954
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	5,882,684	1,914,081	2,460,656	1,507,947	18,050,270	2,518,959	513,067
Returns with Schedule C-EZ:							
Number of returns	39,419	15,642	10,402	13,374	263,553	18,873	* 3,033
Business receipts	211,130	72,147	51,869	87,115	1,717,054	224,792	* 8,315
Business deductions	22,346	9,932	7,713	4,702	247,921	16,316	* 54
Net income	188,784	62,215	44,156	82,413	1,469,133	208,477	* 8,261

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Retail trade—continued						
	Electronic and appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	37,050	36,515	108,310	143,701	15,858	139,097	103,438
Business receipts, total [1,2]	3,774,001	6,732,701	26,511,960	8,991,663	22,859,548	10,154,973	7,405,179
Income from sales and operations [1]	3,744,693	6,700,225	26,112,284	8,885,858	22,623,139	10,103,381	7,249,345
Other business income (loss) [1]	29,307	32,476	399,677	105,806	236,408	51,592	155,834
Business deductions, total [1,2]	3,466,738	6,220,989	25,569,833	8,265,538	22,642,704	9,652,409	7,198,108
Cost of sales and operations, total	2,195,401	4,220,631	19,264,328	5,559,814	19,675,618	5,373,104	4,623,511
Inventory, beginning of year	333,638	1,078,069	1,763,102	719,952	558,586	2,107,722	1,895,637
Cost of labor	* 106,369	287,838	213,112	99,605	74,882	98,895	23,344
Purchases	1,884,565	3,611,110	18,181,443	5,214,664	18,122,104	4,886,799	4,371,781
Materials and supplies	39,661	126,991	745,113	207,271	712,691	379,974	133,593
Other costs	127,577	109,170	306,699	78,821	708,351	115,864	86,715
Inventory, end of year	296,408	992,546	1,945,141	760,499	500,996	2,216,151	1,887,559
Advertising expenses	61,005	71,793	125,696	115,463	28,530	246,825	141,067
Car and truck expenses	110,731	139,014	279,573	249,303	50,096	212,468	175,127
Commissions	19,476	51,069	121,786	23,859	56,624	45,407	18,518
Contract labor	80,505	48,349	143,489	115,858	17,626	41,087	55,296
Depletion	* 1	* 14	* 44	* 8	0	* 122	* 21
Depreciation	50,378	161,072	233,236	125,375	203,975	129,521	147,208
Employee benefit programs	6,635	24,430	27,445	27,735	12,151	10,404	9,651
Insurance	34,881	94,507	189,119	65,417	85,326	98,063	62,881
Legal and professional services	15,488	28,095	80,910	53,423	36,584	68,002	28,597
Meals and entertainment deducted	10,472	15,507	13,942	23,078	1,365	39,595	20,228
Mortgage interest	* 14,371	43,651	94,923	24,572	82,899	22,489	10,646
Other interest paid on business indebtedness	11,925	40,528	85,186	24,047	63,149	65,198	59,256
Office expenses	25,273	38,667	65,298	91,205	22,062	112,139	50,927
Pension and profit-sharing plans	* 327	4,471	468	7,005	2,828	3,548	* 906
Rent paid on machinery and equipment	7,931	11,099	99,838	56,876	26,449	22,164	20,651
Rent paid on other business property	139,161	80,111	786,898	273,317	301,043	999,079	307,553
Repairs	23,948	54,778	203,551	44,438	109,370	58,518	50,366
Supplies	109,327	56,969	167,908	103,810	54,524	193,511	141,169
Salaries and wages	154,154	415,153	1,385,313	565,391	742,420	596,119	356,067
Taxes paid	53,017	148,265	419,536	104,506	291,711	200,130	120,646
Travel	25,151	34,104	10,631	53,483	2,656	83,441	34,270
Utilities	84,333	152,845	690,812	119,433	272,571	262,961	169,467
Other business deductions	212,311	273,031	1,060,704	380,169	500,374	684,538	540,395
Home office business deductions, total	16,938	7,781	10,481	35,719	2,754	73,874	41,369
Depreciation, Form 8829 [3]	* 1,109	* 1,074	* 1,424	7,739	* 13	13,699	9,041
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1,2]	307,263	511,784	944,218	726,848	216,889	498,135	207,273
Net income [1,2]	453,080	691,099	1,391,217	1,169,135	412,122	1,112,400	671,422
Deficit [2]	145,817	179,315	446,999	442,287	195,233	614,264	464,149

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Retail trade—continued						
	Electronic and appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
BUSINESSES WITH NET INCOME							
Number of returns [1]	19,918	24,168	75,152	74,268	11,716	73,441	45,222
Business receipts, total [1,2]	2,922,133	5,727,183	21,475,937	7,694,381	16,116,236	8,228,437	5,487,459
Income from sales and operations [1]	2,894,396	5,701,753	21,137,112	7,603,521	15,923,262	8,176,989	5,391,032
Other business income	27,737	25,429	338,825	90,860	192,974	51,448	96,427
Business deductions, total [1,2]	2,469,053	5,036,084	20,085,115	6,525,246	15,704,145	7,116,035	4,816,037
Cost of sales and operations, total	1,601,990	3,544,235	15,236,558	4,687,166	13,665,457	4,263,101	3,307,593
Inventory, beginning of year	236,105	748,824	1,380,821	451,355	343,106	1,483,832	1,127,610
Cost of labor	* 99,815	237,608	170,116	* 70,261	52,324	46,204	* 8,200
Purchases	1,403,269	3,119,091	14,626,857	4,403,162	12,506,956	3,971,957	3,211,794
Materials and supplies	* 7,127	87,779	290,591	179,450	555,475	186,089	52,170
Other costs	85,962	90,928	214,427	52,858	528,068	85,502	62,456
Inventory, end of year	230,287	739,996	1,446,254	469,920	320,471	1,510,483	1,154,637
Advertising expenses	38,906	55,101	96,191	78,518	22,701	172,512	92,742
Car and truck expenses	79,132	108,340	227,065	136,987	39,773	88,624	76,817
Commissions	* 1,825	16,615	94,054	20,610	52,633	25,044	15,771
Contract labor	37,691	34,982	132,934	96,451	7,839	19,982	34,571
Depletion	* 1	0	0	* 8	0	* 1	* 21
Depreciation	18,795	112,404	166,905	62,020	99,511	71,792	68,074
Employee benefit programs	1,918	21,112	18,668	17,494	3,233	9,705	7,343
Insurance	20,836	70,637	147,290	44,259	58,186	66,156	38,154
Legal and professional services	8,418	18,499	62,690	32,921	22,820	43,259	15,055
Meals and entertainment deducted	6,298	14,608	11,327	11,104	996	27,351	15,247
Mortgage interest	* 2,923	19,738	67,642	15,566	51,768	17,290	8,843
Other interest paid on business indebtedness	11,256	31,722	60,768	13,493	30,292	28,925	22,618
Office expenses	13,628	31,056	52,768	42,145	16,214	64,868	30,742
Pension and profit-sharing plans	* 203	* 4,466	* 390	6,709	2,696	3,548	* 906
Rent paid on machinery and equipment	* 1,650	5,628	77,902	45,857	18,527	14,147	10,638
Rent paid on other business property	106,797	65,616	615,495	200,142	203,798	720,506	148,713
Repairs	16,494	37,208	142,203	27,456	68,471	35,411	34,808
Supplies	102,490	39,905	113,072	50,941	41,184	140,062	96,251
Salaries and wages	113,114	319,282	1,066,616	441,790	509,325	424,059	191,545
Taxes paid	38,815	115,443	309,743	79,431	197,660	144,647	77,285
Travel	12,222	31,210	8,874	18,171	1,492	64,516	19,668
Utilities	56,022	108,619	533,250	82,262	194,857	156,326	102,730
Other business deductions	165,435	222,289	826,537	266,812	392,106	452,458	373,079
Home office business deductions, total	8,595	2,311	* 7,458	24,695	* 2,606	51,643	14,504
Depreciation, Form 8829 [3]	* 1,074	* 362	* 770	4,740	* 4	7,843	* 2,197
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	453,080	691,099	1,391,217	1,169,135	412,122	1,112,400	671,422
Returns with Schedule C-EZ:							
Number of returns	* 5,080	* 4,086	9,319	21,063	0	10,980	* 6,043
Business receipts	* 83,981	* 33,616	53,210	128,989	0	74,575	* 33,285
Business deductions	* 3,598	* 5,056	* 8,717	22,236	0	* 10,101	* 12,318
Net income	* 80,383	* 28,560	44,493	106,753	0	64,474	* 20,968

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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	Truck transportation
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	25,591	562,310	915,421	1,066,092	15,676	4,552	574,668
Business receipts, total [1,2]	2,756,204	31,089,342	18,967,546	76,398,627	1,705,360	1,303,071	57,647,162
Income from sales and operations [1]	2,769,896	30,799,570	18,533,631	75,188,200	1,644,669	944,986	57,120,202
Other business income (loss) [1]	-13,693	289,773	433,915	1,210,427	60,691	358,086	526,960
Business deductions, total [1,2]	2,630,625	27,543,344	17,295,366	67,201,297	1,930,124	1,098,993	51,242,466
Cost of sales and operations, total	1,863,550	16,341,028	8,422,546	8,359,513	512,211	511,813	5,829,533
Inventory, beginning of year	403,677	4,804,245	1,714,080	270,204	53,775	* 4,321	142,104
Cost of labor	* 15,629	291,265	124,464	1,375,540	7,415	* 51,283	1,074,174
Purchases	1,511,702	14,269,677	7,317,497	2,243,159	160,282	* 9,370	1,378,710
Materials and supplies	277,739	1,156,275	382,524	642,685	102,945	* 3,140	437,912
Other costs	85,501	732,999	483,745	4,109,170	256,859	450,852	2,926,058
Inventory, end of year	430,699	4,913,433	1,599,765	281,245	69,064	* 7,153	129,424
Advertising expenses	23,436	426,106	400,959	244,485	8,594	1,516	81,859
Car and truck expenses	58,962	1,319,636	2,030,814	19,519,662	35,650	14,432	15,799,752
Commissions	1,913	269,544	421,428	683,624	10,071	4,938	503,478
Contract labor	17,440	308,970	144,939	4,068,815	41,819	13,098	3,198,568
Depletion	0	1,083	* 168	1,610	125	* [4]	649
Depreciation	35,465	435,234	412,368	4,869,765	552,537	182,027	3,422,055
Employee benefit programs	756	59,770	23,702	66,165	3,765	5,599	47,784
Insurance	20,263	248,563	111,167	2,469,369	34,910	20,330	1,973,175
Legal and professional services	8,863	171,240	115,894	281,035	15,305	6,634	175,776
Meals and entertainment deducted	3,630	107,083	159,905	1,922,478	11,288	2,838	1,817,113
Mortgage interest	12,161	85,236	63,310	383,296	27,180	4,892	200,052
Other interest paid on business indebtedness	14,161	166,257	68,973	557,528	54,668	29,457	380,508
Office expenses	4,979	216,751	245,150	333,536	9,248	2,367	221,052
Pension and profit-sharing plans	* 102	3,612	4,128	2,525	* 48	* 621	1,243
Rent paid on machinery and equipment	10,383	233,607	72,350	2,206,039	8,511	4,543	1,365,484
Rent paid on other business property	96,424	1,512,648	374,302	657,663	30,445	5,890	372,462
Repairs	17,818	189,398	119,038	4,208,780	98,612	33,203	3,735,868
Supplies	18,462	567,436	594,787	1,071,932	9,676	6,620	809,738
Salaries and wages	92,072	1,381,786	378,531	2,737,737	61,611	100,466	1,998,879
Taxes paid	50,120	564,386	201,116	1,845,600	20,042	12,538	1,659,948
Travel	17,417	230,977	300,649	701,684	48,052	5,759	504,471
Utilities	77,570	732,561	403,138	883,262	15,047	5,837	630,315
Other business deductions	175,835	1,718,046	1,789,246	8,788,937	315,208	122,552	6,316,582
Home office business deductions, total	* 4,873	175,682	347,904	186,185	* 3,727	* 977	144,698
Depreciation, Form 8829 [3]	* 3,879	25,323	55,664	18,242	* 110	* 545	14,029
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* [4]	* 33	0	0	0	0
Net income less deficit [1,2]	126,477	3,560,893	1,717,329	9,273,201	-163,950	202,877	6,414,274
Net income [1,2]	263,826	5,060,872	3,793,070	13,030,912	387,527	265,927	8,635,340
Deficit [2]	137,350	1,499,979	2,075,741	3,757,711	551,477	63,050	2,221,066

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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	Truck transportation
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
BUSINESSES WITH NET INCOME							
Number of returns [1]	18,206	327,088	433,379	827,817	11,717	2,943	455,440
Business receipts, total [1,2]	2,154,207	25,044,265	14,657,253	63,522,683	1,211,241	1,162,428	48,105,182
Income from sales and operations [1]	2,142,415	24,795,913	14,296,559	62,463,832	1,184,936	804,766	47,650,157
Other business income	11,792	248,352	360,693	1,058,850	26,305	357,662	455,025
Business deductions, total [1,2]	1,891,279	19,983,535	10,866,056	50,496,991	828,598	896,501	39,469,919
Cost of sales and operations, total	1,431,902	12,736,547	6,047,614	6,302,304	461,976	473,216	4,282,506
Inventory, beginning of year	299,183	2,489,961	900,505	79,665	* 6,420	* 4,286	34,162
Cost of labor	* 12,712	207,210	87,047	934,864	* 5,398	* 42,248	680,096
Purchases	1,310,633	11,070,146	5,446,834	1,680,944	* 117,809	* 8,976	1,058,645
Materials and supplies	* 43,435	923,212	245,293	520,825	* 102,573	* 3,140	355,988
Other costs	79,774	634,739	271,629	3,176,271	* 238,461	* 421,677	2,188,464
Inventory, end of year	313,835	2,588,722	903,693	90,265	* 8,685	* 7,111	34,849
Advertising expenses	13,605	273,190	221,179	165,402	3,285	1,358	50,123
Car and truck expenses	31,522	863,310	1,086,569	15,348,402	13,270	11,593	12,947,635
Commissions	* 725	181,180	326,609	590,131	4,621	* 1,285	430,194
Contract labor	8,709	253,352	97,524	3,275,726	32,977	12,908	2,497,221
Depletion	0	* 340	* 71	1,404	* 53	* [4]	* 575
Depreciation	25,123	228,169	190,164	2,952,661	34,858	129,885	2,381,017
Employee benefit programs	* 606	47,961	20,325	45,512	2,599	* 4,568	31,340
Insurance	9,160	162,929	66,764	1,930,911	11,612	14,169	1,571,723
Legal and professional services	4,125	111,276	57,803	208,410	4,298	3,626	134,479
Meals and entertainment deducted	2,725	77,157	79,121	1,565,620	10,538	1,985	1,497,401
Mortgage interest	* 10,443	36,052	11,656	241,812	* 1,079	* 641	119,795
Other interest paid on business indebtedness	7,114	94,617	36,718	346,608	4,732	22,409	267,976
Office expenses	3,272	137,454	136,485	239,000	6,394	2,141	170,239
Pension and profit-sharing plans	* 28	3,131	3,397	2,083	* 10	* 561	916
Rent paid on machinery and equipment	9,481	137,109	39,419	1,798,653	4,066	* 4,395	1,019,167
Rent paid on other business property	73,424	894,811	226,099	417,385	6,535	4,077	231,291
Repairs	8,842	108,904	57,903	3,203,722	7,963	21,529	2,946,487
Supplies	12,139	371,297	238,690	770,335	6,330	3,632	607,032
Salaries and wages	52,691	981,759	260,003	1,998,312	22,205	80,760	1,477,762
Taxes paid	37,968	362,702	109,923	901,314	5,258	10,350	764,999
Travel	2,404	159,073	168,570	525,325	39,423	4,023	384,706
Utilities	44,441	455,384	169,501	675,809	8,384	4,018	495,001
Other business deductions	93,324	1,106,616	968,146	6,689,776	130,909	83,197	4,996,631
Home office business deductions, total	* 3,537	126,319	160,283	150,302	* 3,448	* 126	112,281
Depreciation, Form 8829 [3]	* 583	8,381	20,995	12,005	0	* 17	9,677
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	263,826	5,060,872	3,793,070	13,030,912	387,527	265,927	8,635,340
Returns with Schedule C-EZ:							
Number of returns	* 3,942	91,425	89,711	128,958	* 4,375	* 1,015	40,231
Business receipts	* 22,426	635,909	417,956	1,221,421	* 42,039	* 15,657	555,226
Business deductions	* 3,969	76,702	88,854	150,073	* 1,774	* 49	51,422
Net income	* 18,456	559,207	329,102	1,071,348	* 40,265	* 15,609	503,805

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Transportation and warehousing—continued						Information	
	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	216,778	* 3	11,029	53,639	181,166	8,581	363,185	67,727
Business receipts, total [1.2]	6,689,588	* 14,603	376,976	3,217,785	4,928,239	515,844	10,804,964	2,042,150
Income from sales and operations [1]	6,560,355	* 14,586	325,455	3,158,020	4,911,717	508,212	10,682,566	2,011,118
Other business income (loss) [1]	129,233	* 17	* 51,521	59,765	* 16,522	7,632	122,397	31,033
Business deductions, total [1.2]	5,048,162	* 14,812	400,788	3,030,206	4,021,634	414,113	8,204,246	1,831,886
Cost of sales and operations, total	198,001	* 6,174	24,315	996,673	130,939	149,855	2,359,697	763,649
Inventory, beginning of year	* 684	* 1,439	* 12	35,568	* 21,683	* 10,618	159,370	56,515
Cost of labor	* 135,585	0	* 15,251	53,491	* 21,502	* 16,839	208,854	* 142,606
Purchases	* 19,749	0	* 114	530,893	* 32,477	* 111,565	838,781	71,659
Materials and supplies	* 242	* 2,608	* 5,742	73,857	* 15,949	* 290	159,970	52,522
Other costs	41,974	* 2,421	* 3,231	339,281	* 63,890	* 24,603	1,138,913	484,139
Inventory, end of year	* 234	* 295	* 35	36,418	* 24,563	* 14,060	146,190	43,792
Advertising expenses	75,688	* 4	9,315	42,973	18,085	6,449	158,653	16,945
Car and truck expenses	1,050,129	* 98	27,834	229,598	2,347,131	15,038	642,255	186,334
Commissions	124,323	0	* 1,305	20,105	14,020	* 5,383	147,883	20,882
Contract labor	156,757	* 382	42,203	190,634	399,593	25,761	382,308	29,486
Depletion	* 835	0	0	0	0	0	* 177	0
Depreciation	330,511	* 491	81,291	173,027	104,973	22,853	409,566	47,419
Employee benefit programs	3,843	0	* 70	3,553	* 390	* 1,161	34,359	14,069
Insurance	242,561	* 89	11,523	101,256	77,528	7,998	74,346	18,170
Legal and professional services	26,124	* 56	2,751	10,786	37,935	5,669	155,405	20,445
Meals and entertainment deducted	37,490	* 5	1,336	9,895	41,964	549	91,951	15,966
Mortgage interest	104,601	* 98	* 15,184	18,383	* 3,459	* 9,447	14,566	* 325
Other interest paid on business indebtedness	37,913	* 59	12,038	27,440	10,445	5,001	51,199	4,960
Office expenses	30,395	* 35	1,336	18,895	43,107	7,099	174,018	34,520
Pension and profit-sharing plans	* 4	0	0	* 583	0	* 25	2,205	* 740
Rent paid on machinery and equipment	764,929	0	* 3,220	12,021	42,202	5,130	76,347	2,575
Rent paid on other business property	74,805	* 525	28,133	65,898	58,492	21,014	275,816	39,781
Repairs	188,847	* 9	16,775	58,067	67,626	9,773	54,402	15,988
Supplies	38,009	* 32	3,342	72,586	118,751	13,178	199,673	19,804
Salaries and wages	192,104	* 5,427	* 12,459	274,489	* 53,278	39,024	599,436	185,902
Taxes paid	82,869	* 29	4,610	38,539	19,062	7,963	91,354	13,296
Travel	40,202	* 31	27,436	27,348	41,396	6,990	218,362	31,948
Utilities	78,946	* 73	14,162	60,752	67,897	10,231	302,795	37,006
Other business deductions	1,118,143	* 1,195	53,883	554,385	272,657	34,332	1,368,903	271,823
Home office business deductions, total	8,455	0	* 6,266	2,609	15,263	* 4,188	268,232	33,840
Depreciation, Form 8829 [3]	1,546	0	0	* 94	875	* 1,043	31,104	4,031
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income less deficit [1,2]	1,642,345	* -210	-26,871	187,429	915,575	101,731	2,644,835	247,434
Net income [1,2]	1,903,138	0	44,477	394,828	1,256,191	143,484	3,715,572	549,064
Deficit [2]	260,793	* 210	71,347	207,398	340,616	41,753	1,070,737	301,630

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Transportation and warehousing—continued						Information	
	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
BUSINESSES WITH NET INCOME								
Number of returns [1]	179,291	0	5,154	39,252	126,795	7,226	243,881	41,258
Business receipts, total [1,2]	5,883,640	0	266,959	2,487,675	4,016,203	389,355	9,249,551	1,529,455
Income from sales and operations [1]	5,756,680	0	217,264	2,451,628	4,016,203	382,199	9,114,608	1,493,370
Other business income	126,960	0	* 49,695	36,047	0	* 7,156	134,943	36,085
Business deductions, total [1,2]	3,980,502	0	222,482	2,093,106	2,760,012	245,871	5,535,673	980,916
Cost of sales and operations, total	* 153,655	0	* 23,625	725,444	91,417	* 90,465	1,719,706	453,757
Inventory, beginning of year	* 239	0	0	* 20,234	* 4,596	* 9,726	70,948	36,546
Cost of labor	* 128,754	0	* 15,251	* 44,272	* 2,007	* 16,839	56,107	* 22,622
Purchases	* 14,608	0	0	407,312	* 20,777	* 52,817	720,104	61,385
Materials and supplies	* 22	0	* 5,328	* 46,665	* 6,819	* 290	90,469	* 16,722
Other costs	* 10,266	0	* 3,046	227,996	* 61,815	* 24,547	858,539	349,937
Inventory, end of year	* 234	0	0	* 21,035	* 4,596	* 13,754	76,462	33,454
Advertising expenses	57,636	0	* 9,262	37,451	5,497	* 789	110,562	4,952
Car and truck expenses	734,265	0	* 10,594	107,567	1,511,100	12,377	442,105	96,160
Commissions	121,374	0	0	* 16,430	* 11,735	* 4,493	120,153	12,515
Contract labor	136,228	0	* 32,019	155,594	390,259	* 18,520	282,084	15,608
Depletion	* 775	0	0	0	0	0	* 177	0
Depreciation	199,448	0	* 18,196	117,582	63,307	8,368	254,272	37,067
Employee benefit programs	3,597	0	* 65	* 2,930	0	* 414	18,899	* 4,862
Insurance	194,380	0	* 4,296	71,095	59,809	3,826	52,641	12,341
Legal and professional services	21,902	0	* 1,142	6,120	32,389	4,454	79,800	10,376
Meals and entertainment deducted	25,275	0	* 1,325	5,254	23,368	474	65,264	8,332
Mortgage interest	101,489	0	* 7,556	* 6,844	* 3,459	* 949	9,547	* 54
Other interest paid on business indebtedness	23,254	0	* 2,620	17,179	* 4,206	* 4,231	22,179	1,810
Office expenses	17,720	0	* 1,126	10,385	28,319	2,675	113,557	13,846
Pension and profit-sharing plans	0	0	0	* 575	0	* 22	2,069	* 732
Rent paid on machinery and equipment	727,001	0	* 2,787	7,709	30,906	2,622	51,337	* 266
Rent paid on other business property	59,312	0	* 23,993	55,207	24,315	* 12,654	197,042	30,220
Repairs	143,745	0	* 998	34,688	40,099	8,211	34,180	12,137
Supplies	26,167	0	* 3,061	34,569	82,485	7,059	135,833	12,397
Salaries and wages	142,302	0	* 799	227,254	* 26,833	20,396	328,970	73,002
Taxes paid	72,037	0	* 76	29,423	13,911	5,260	53,462	6,307
Travel	18,748	0	* 27,049	21,306	24,834	5,237	158,443	15,874
Utilities	62,898	0	* 13,811	36,201	50,365	5,131	206,853	22,854
Other business deductions	888,933	0	31,816	344,083	191,147	23,061	801,376	100,320
Home office business deductions, total	6,678	0	* 6,266	2,506	14,813	* 4,185	224,854	29,122
Depreciation, Form 8829 [3]	* 595	0	0	* 94	* 579	* 1,043	20,240	2,784
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income [1,2]	1,903,138	0	44,477	394,828	1,256,191	143,484	3,715,572	549,064
Returns with Schedule C-EZ:								
Number of returns	35,597	0	**	** 15,497	30,206	* 2,038	68,074	13,697
Business receipts	278,126	0	**	** 114,437	210,930	* 5,006	331,867	48,264
Business deductions	41,680	0	**	** 19,710	35,440	0	50,337	* 6,014
Net income	236,446	0	**	** 94,728	175,490	* 5,006	281,530	42,250

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Information—continued			Finance and insurance			
	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments	
						Total	Investment bankers and securities dealers
	(65)	(66)	(67)	(68)	(69)	(70)	(71)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	110,677	93,362	91,418	642,332	51,200	165,919	5,034
Business receipts, total [1.2]	2,684,144	3,696,389	2,382,280	75,141,560	2,711,768	45,191,448	3,191,084
Income from sales and operations [1]	2,661,905	3,667,890	2,341,654	73,041,011	2,676,534	43,851,517	3,166,879
Other business income (loss) [1]	22,239	28,500	40,626	2,100,549	35,234	1,339,931	24,205
Business deductions, total [1.2]	2,133,851	2,498,207	1,740,302	59,298,372	2,174,389	39,769,980	2,952,320
Cost of sales and operations, total	210,389	694,213	691,446	28,799,923	750,415	26,918,815	2,583,917
Inventory, beginning of year	39,939	38,982	* 23,935	372,823	87,386	211,869	* 12,667
Cost of labor	* 3,460	43,186	* 19,601	77,536	* 180	23,224	0
Purchases	74,466	363,222	329,433	20,760,711	452,321	20,032,879	2,438,426
Materials and supplies	18,150	* 77,220	* 12,078	34,299	* 962	8,663	* 71
Other costs	115,748	206,430	332,594	7,961,237	300,153	6,872,378	* 146,728
Inventory, end of year	41,376	* 34,828	* 26,195	406,681	90,586	230,198	* 13,975
Advertising expenses	43,614	30,339	67,754	996,740	48,536	216,089	6,102
Car and truck expenses	188,496	219,137	48,288	2,504,905	126,607	436,121	2,739
Commissions	19,542	77,229	30,230	2,842,551	102,522	842,404	29,537
Contract labor	148,556	124,383	79,883	801,569	22,996	412,302	7,897
Depletion	* [4]	* 142	* 35	2,832	* 12	2,585	0
Depreciation	187,651	122,697	51,799	735,243	59,414	285,034	3,985
Employee benefit programs	6,225	9,461	4,605	190,380	5,022	60,104	3,332
Insurance	19,270	27,325	9,581	498,420	21,826	113,710	2,624
Legal and professional services	57,264	42,386	35,310	617,674	49,077	323,083	9,438
Meals and entertainment deducted	24,759	34,023	17,204	456,783	12,055	136,669	1,854
Mortgage interest	10,279	* 3,589	* 373	184,529	24,016	49,598	* 60
Other interest paid on business indebtedness	23,664	16,277	6,299	354,814	48,312	169,658	1,374
Office expenses	36,159	46,565	56,774	859,570	36,847	220,558	8,438
Pension and profit-sharing plans	* 699	* 153	* 612	106,359	* 2,502	54,245	* 1,389
Rent paid on machinery and equipment	51,803	12,150	9,819	188,647	22,845	61,783	250
Rent paid on other business property	90,118	103,842	42,075	1,469,660	86,864	504,365	19,487
Repairs	13,077	20,330	5,008	251,423	14,784	78,845	223
Supplies	80,310	61,794	37,765	498,232	31,531	140,732	1,534
Salaries and wages	87,092	200,217	126,225	4,176,801	172,617	1,379,389	50,142
Taxes paid	19,710	35,296	23,053	597,865	43,203	185,457	7,459
Travel	64,191	69,397	52,825	637,959	14,293	281,325	11,127
Utilities	90,814	99,739	75,237	969,566	57,023	224,765	4,657
Other business deductions	516,870	374,896	205,314	10,186,866	380,811	6,584,686	192,023
Home office business deductions, total	118,360	60,314	55,718	295,931	22,847	82,160	1,805
Depreciation, Form 8829 [3]	12,988	7,066	7,019	51,271	8,480	16,323	426
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	* 127	0	0	0
Net income less deficit [1.2]	552,706	1,203,133	641,563	15,935,211	554,126	5,474,551	238,764
Net income [1,2]	966,355	1,391,238	808,915	18,459,979	766,135	6,923,902	291,512
Deficit [2]	413,649	188,104	167,353	2,524,768	212,010	1,449,352	52,748

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Information—continued			Finance and insurance			
	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments	
						Total	Investment bankers and securities dealers
	(65)	(66)	(67)	(68)	(69)	(70)	(71)
BUSINESSES WITH NET INCOME							
Number of returns [1]	68,941	69,329	64,353	415,020	36,735	89,765	2,066
Business receipts, total [1,2]	2,307,840	3,272,581	2,139,675	48,784,526	2,161,515	22,514,693	568,738
Income from sales and operations [1]	2,268,603	3,245,270	2,107,365	46,796,856	2,136,498	21,206,952	567,754
Other business income	39,237	27,312	32,310	1,987,670	25,017	1,307,742	984
Business deductions, total [1,2]	1,342,636	1,881,344	1,330,776	30,327,483	1,396,378	15,592,147	277,226
Cost of sales and operations, total	149,287	524,977	591,684	10,164,715	538,140	8,944,419	* 74,887
Inventory, beginning of year	5,765	* 18,832	* 9,805	242,108	77,703	135,575	0
Cost of labor	* 3,114	* 20,195	* 10,176	60,718	* 180	16,061	0
Purchases	63,157	286,338	309,224	5,939,624	251,338	5,515,239	* 74,594
Materials and supplies	* 319	* 62,436	* 10,992	27,406	* 786	* 2,362	0
Other costs	84,852	160,212	* 263,539	4,137,036	288,952	3,395,279	* 293
Inventory, end of year	7,920	* 23,036	* 12,052	242,176	80,819	120,097	0
Advertising expenses	32,844	23,687	49,079	840,039	34,580	174,961	6,094
Car and truck expenses	120,806	184,496	40,643	1,845,079	72,988	286,801	2,513
Commissions	8,974	69,586	* 29,078	1,992,601	67,998	511,304	* 12,136
Contract labor	89,608	111,275	65,593	519,795	4,509	251,241	* 994
Depletion	* [4]	* 142	* 35	2,041	* 10	1,840	0
Depreciation	97,808	84,351	35,047	510,624	38,504	163,696	2,298
Employee benefit programs	5,534	5,804	* 2,700	167,898	2,706	49,275	* 3,132
Insurance	13,857	18,649	7,794	394,617	15,351	82,254	2,408
Legal and professional services	29,492	15,978	23,954	415,545	17,988	198,821	7,520
Meals and entertainment deducted	14,938	27,537	14,456	358,180	8,214	95,681	1,628
Mortgage interest	* 7,858	* 1,298	* 337	105,936	* 6,297	20,388	* 60
Other interest paid on business indebtedness	10,314	7,593	2,463	177,811	23,201	42,305	* 614
Office expenses	29,296	29,918	40,497	698,447	28,763	149,281	8,077
Pension and profit-sharing plans	* 647	* 153	* 537	99,620	* 1,728	50,132	* 1,389
Rent paid on machinery and equipment	37,539	6,223	* 7,309	142,901	2,995	45,026	* 202
Rent paid on other business property	49,109	88,352	29,362	1,223,746	69,590	402,932	15,168
Repairs	6,268	14,190	1,585	176,446	8,390	38,204	* 184
Supplies	50,042	47,993	25,401	354,520	15,348	73,090	1,384
Salaries and wages	65,455	128,938	61,575	3,540,328	103,722	1,125,546	44,510
Taxes paid	13,899	18,804	14,452	496,658	28,889	150,584	7,041
Travel	41,899	61,043	39,627	479,500	11,514	180,466	9,596
Utilities	58,874	71,681	53,443	759,030	35,423	159,830	4,300
Other business deductions	286,585	276,841	137,630	4,585,680	227,422	2,340,541	68,604
Home office business deductions, total	96,784	49,522	49,425	204,118	14,698	48,681	* 1,555
Depreciation, Form 8829 [3]	6,343	6,267	4,846	32,946	3,069	9,003	* 331
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	966,355	1,391,238	808,915	18,459,979	766,135	6,923,902	291,512
Returns with Schedule C-EZ:							
Number of returns	19,530	16,345	18,501	68,002	9,456	9,213	* 313
Business receipts	125,416	86,458	71,730	569,696	188,115	106,894	* 5,175
Business deductions	24,940	12,313	* 7,071	73,131	17,412	5,499	* 929
Net income	100,476	74,145	64,658	496,565	170,702	101,396	* 4,247

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Finance and insurance—continued						
	Securities, commodity contracts, and other financial investments				Insurance agents, brokers, and related activities		
	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles
	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	14,466	7,576	5,306	133,537	425,213	331,868	93,345
Business receipts, total [1.2]	3,839,182	1,157,511	670,903	36,332,769	27,238,344	23,894,375	3,343,969
Income from sales and operations [1]	3,261,097	1,164,281	670,959	35,588,300	26,512,961	23,219,827	3,293,133
Other business income (loss) [1]	578,084	-6,770	* -57	744,469	725,384	674,548	50,836
Business deductions, total [1,2]	3,345,274	968,107	693,966	31,810,313	17,354,002	15,077,185	2,276,817
Cost of sales and operations, total	2,475,388	453,050	* 505,940	20,900,520	1,130,694	974,832	155,862
Inventory, beginning of year	* 11,332	* 4,685	* 163	183,023	73,568	64,853	* 8,715
Cost of labor	* 11,965	* 42	* 3,970	7,248	54,132	52,834	* 1,298
Purchases	481,418	* 390,201	* 353,886	16,368,948	275,511	252,334	23,177
Materials and supplies	* 1	* 3,247	0	5,345	24,674	20,489	* 4,185
Other costs	1,982,309	* 60,520	* 148,037	4,534,782	788,706	662,146	126,560
Inventory, end of year	* 11,637	* 5,645	* 116	198,825	85,897	77,824	* 8,073
Advertising expenses	9,758	10,225	* 1,217	188,788	732,115	679,608	52,507
Car and truck expenses	22,881	15,726	* 10,700	384,075	1,942,177	1,603,694	338,484
Commissions	96,848	104,952	* 728	610,339	1,897,625	1,631,237	266,388
Contract labor	74,391	11,083	* 1,067	317,864	366,271	270,531	95,740
Depletion	* 730	* 6	0	1,849	235	234	* [4]
Depreciation	9,006	10,546	13,609	247,889	390,795	325,639	65,156
Employee benefit programs	6,678	* 384	* 30	49,681	125,253	104,009	21,245
Insurance	8,064	1,973	* 4,826	96,223	362,884	319,606	43,278
Legal and professional services	11,868	10,789	2,019	288,968	245,514	207,976	37,538
Meals and entertainment deducted	10,223	11,087	8,693	104,812	308,059	261,734	46,325
Mortgage interest	* 5,375	* 72	* 50	44,041	110,915	87,928	22,987
Other interest paid on business indebtedness	7,975	2,332	5,753	152,224	136,844	118,123	18,721
Office expenses	13,378	10,725	5,027	182,990	602,164	506,128	96,036
Pension and profit-sharing plans	* 5,762	* 617	* 330	46,147	49,611	47,293	2,318
Rent paid on machinery and equipment	7,667	* 3,319	* 401	50,146	104,020	92,557	11,463
Rent paid on other business property	32,175	34,323	* 5,113	413,267	878,432	801,883	76,549
Repairs	2,220	23,971	* 1,828	50,603	157,794	147,992	9,801
Supplies	11,321	5,398	* 10,319	112,159	325,970	294,051	31,919
Salaries and wages	120,187	45,531	* 15,135	1,148,394	2,624,795	2,438,218	186,577
Taxes paid	10,962	3,957	2,390	160,689	369,205	333,979	35,226
Travel	20,916	14,489	3,534	231,259	342,340	285,767	56,573
Utilities	13,572	16,520	15,031	174,985	687,779	607,256	80,523
Other business deductions	360,757	176,102	79,096	5,776,708	3,221,369	2,749,024	472,346
Home office business deductions, total	6,991	930	* 1,130	71,305	190,923	146,998	43,925
Depreciation, Form 8829 [3]	* 1,576	* 42	* 552	13,728	26,467	21,654	4,813
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	* 127	* 127	0
Net income less deficit [1,2]	493,980	190,970	8,601	4,542,236	9,906,535	8,837,431	1,069,104
Net income [1,2]	555,901	298,373	43,466	5,734,651	10,769,942	9,447,085	1,322,857
Deficit [2]	61,921	107,403	34,864	1,192,415	863,407	609,653	253,753

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Finance and insurance—continued						
	Securities, commodity contracts, and other financial investments				Insurance agents, brokers, and related activities		
	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles
	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH NET INCOME							
Number of returns [1]	9,093	3,435	1,135	74,036	288,519	235,310	53,209
Business receipts, total [1,2]	2,533,314	834,427	361,615	18,216,599	24,108,318	21,326,423	2,781,895
Income from sales and operations [1]	1,936,552	832,078	361,614	17,508,954	23,453,406	20,718,926	2,734,481
Other business income	596,762	* 2,349	* 1	707,646	654,911	607,497	47,414
Business deductions, total [1,2]	1,977,413	537,620	* 318,149	12,481,739	13,338,958	11,879,920	1,459,038
Cost of sales and operations, total	1,366,110	* 209,603	* 251,398	7,042,421	682,157	643,242	38,915
Inventory, beginning of year	* 11,332	0	* 163	124,080	28,830	* 23,167	* 5,663
Cost of labor	* 11,890	0	0	4,171	* 44,477	* 44,477	0
Purchases	* 53,915	* 209,564	* 250,873	4,926,294	173,047	155,446	* 17,601
Materials and supplies	0	* 260	0	* 2,103	* 24,258	* 20,073	* 4,185
Other costs	* 1,300,611	* 27	* 362	2,093,985	452,804	436,267	16,537
Inventory, end of year	* 11,637	* 247	0	108,212	41,260	* 36,188	* 5,072
Advertising expenses	9,558	2,924	* 1,200	155,185	630,498	592,750	37,748
Car and truck expenses	21,218	6,632	* 1,314	255,124	1,485,291	1,246,835	238,456
Commissions	61,963	* 57,609	* 724	378,873	1,413,299	1,196,447	216,852
Contract labor	16,711	* 7,241	* 1,067	225,228	264,046	219,056	44,990
Depletion	* 728	* 6	0	1,106	191	190	* [4]
Depreciation	7,287	4,179	* 4,248	145,684	308,424	260,012	48,412
Employee benefit programs	6,305	* 264	0	39,573	115,917	98,224	17,694
Insurance	6,357	1,351	* 3,767	68,371	297,011	270,328	26,684
Legal and professional services	9,357	6,679	* 1,401	173,864	198,736	169,106	29,630
Meals and entertainment deducted	9,333	6,455	* 307	77,958	254,285	226,550	27,735
Mortgage interest	* 1,646	* 33	* 50	18,599	79,251	70,166	* 9,085
Other interest paid on business indebtedness	1,103	* 539	* 1,173	38,875	112,305	103,703	8,602
Office expenses	11,898	5,516	* 2,132	121,658	520,403	445,677	74,726
Pension and profit-sharing plans	* 5,762	* 614	* 330	42,036	47,760	45,493	2,267
Rent paid on machinery and equipment	* 5,151	* 3,248	* 401	36,025	94,880	86,103	8,777
Rent paid on other business property	29,844	32,077	* 3,846	321,996	751,224	701,699	49,524
Repairs	2,011	* 29	* 1,822	34,157	129,852	122,649	7,203
Supplies	11,166	3,588	* 2,714	54,237	266,082	243,930	22,152
Salaries and wages	111,854	36,353	* 13,944	918,885	2,311,060	2,169,941	141,119
Taxes paid	10,032	1,994	* 1,761	129,756	317,184	292,196	24,989
Travel	15,935	7,498	* 2,888	144,549	287,520	244,822	42,697
Utilities	12,929	6,673	* 1,533	134,396	563,777	510,367	53,410
Other business deductions	236,468	136,398	* 19,003	1,880,069	2,017,717	1,776,872	240,845
Home office business deductions, total	6,503	* 115	* 1,130	39,378	140,740	103,547	37,193
Depreciation, Form 8829 [3]	* 1,569	* 32	* 290	6,781	20,874	16,703	4,172
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	555,901	298,373	43,466	5,734,651	10,769,942	9,447,085	1,322,857
Returns with Schedule C-EZ:							
Number of returns	** 1,628	**	0	7,271	49,333	38,704	10,630
Business receipts	** 14,769	**	0	86,950	274,687	218,755	55,932
Business deductions	** 183	**	0	4,387	50,220	40,888	9,332
Net income	** 14,586	**	0	82,562	224,467	177,867	46,600

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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						
	Total	Real estate				Rental and leasing services	
		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	1,221,141	1,152,743	44,977	853,262	254,504	68,398	18,991
Business receipts, total [1.2]	53,533,553	49,534,315	2,040,501	34,979,333	12,514,481	3,999,238	531,444
Income from sales and operations [1]	51,952,352	48,048,709	1,963,992	33,867,784	12,216,933	3,903,643	527,177
Other business income (loss) [1]	1,581,200	1,485,606	76,509	1,111,549	297,548	95,594	4,267
Business deductions, total [1,2]	39,372,607	35,272,086	2,013,831	22,127,015	11,131,241	4,100,521	544,905
Cost of sales and operations, total	8,852,408	7,750,407	208,600	2,810,689	4,731,118	1,102,001	75,750
Inventory, beginning of year	3,236,793	3,031,155	103,176	745,705	2,182,274	205,637	* 26,601
Cost of labor	400,108	278,758	* 434	157,673	120,651	121,350	* 372
Purchases	4,420,969	3,941,201	132,262	730,637	3,078,302	479,768	* 40,473
Materials and supplies	610,704	518,091	* 2,332	294,222	221,536	92,613	* 189
Other costs	3,390,196	2,944,464	42,250	1,573,558	1,328,656	445,731	* 54,839
Inventory, end of year	3,206,362	2,963,261	71,855	691,106	2,200,301	243,100	* 46,724
Advertising expenses	1,621,525	1,576,553	44,906	1,314,849	216,798	44,973	3,475
Car and truck expenses	4,490,174	4,298,179	78,212	3,420,969	798,999	191,994	65,345
Commissions	2,247,536	2,180,848	121,179	1,768,712	290,957	66,688	* 52,794
Contract labor	909,413	866,113	37,905	665,343	162,865	43,299	* 11,885
Depletion	9,390	9,357	* 112	6,339	2,905	33	* [4]
Depreciation	2,709,285	1,550,236	274,882	758,650	516,704	1,159,048	199,500
Employee benefit programs	102,144	95,991	6,488	64,260	25,243	6,153	* 180
Insurance	586,759	501,188	53,786	330,575	116,826	85,571	10,379
Legal and professional services	855,487	813,545	46,631	523,971	242,943	41,942	11,195
Meals and entertainment deducted	473,672	451,909	10,682	360,774	80,453	21,763	3,956
Mortgage interest	793,257	730,828	280,302	239,009	211,517	62,430	13,694
Other interest paid on business indebtedness	530,829	397,971	61,014	163,287	173,670	132,858	13,069
Office expenses	950,498	915,833	15,796	732,359	167,678	34,665	3,037
Pension and profit-sharing plans	18,074	17,216	* 4,958	7,523	4,736	858	* 3
Rent paid on machinery and equipment	369,403	308,165	26,090	230,045	52,030	61,237	3,117
Rent paid on other business property	982,804	844,003	41,206	600,865	201,931	138,801	6,451
Repairs	621,594	529,383	90,213	286,423	152,747	92,210	11,755
Supplies	766,823	695,961	30,877	524,804	140,280	70,863	8,622
Salaries and wages	1,906,820	1,679,301	114,266	957,385	607,650	227,519	10,667
Taxes paid	804,824	741,389	171,065	377,475	192,849	63,434	7,035
Travel	512,731	474,429	17,995	345,541	110,893	38,301	2,455
Utilities	1,456,672	1,393,663	104,082	1,001,157	288,424	63,008	4,907
Other business deductions	6,082,820	5,758,257	151,449	4,094,453	1,512,355	324,563	17,909
Home office business deductions, total	582,260	561,513	19,379	445,537	96,596	20,747	* 7,721
Depreciation, Form 8829 [3]	98,587	96,705	2,636	77,718	16,352	1,881	* 144
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 667	* 525	* 6	* 519	0	* 143	0
Net income less deficit [1,2]	14,267,647	14,301,959	32,589	12,859,938	1,409,432	-33,520	-13,286
Net income [1,2]	19,267,523	18,630,931	503,795	14,952,333	3,174,802	636,592	85,028
Deficit [2]	4,999,876	4,328,972	471,206	2,092,396	1,765,370	670,904	98,314

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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						
	Total	Real estate				Rental and leasing services	
		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH NET INCOME							
Number of returns [1]	755,067	721,177	19,149	555,124	146,904	33,889	9,831
Business receipts, total [1,2]	42,871,252	40,243,127	1,302,288	30,300,960	8,639,879	2,628,125	340,484
Income from sales and operations [1]	41,774,164	39,192,611	1,263,025	29,433,042	8,496,544	2,581,552	339,801
Other business income	1,097,088	1,050,516	39,263	867,918	143,335	46,573	684
Business deductions, total [1,2]	23,604,265	21,607,650	798,748	15,343,835	5,465,067	1,996,616	255,437
Cost of sales and operations, total	4,285,580	3,572,800	36,824	1,426,307	2,109,669	712,780	* 58,615
Inventory, beginning of year	743,370	644,348	* 1,905	353,318	289,125	99,022	* 24,699
Cost of labor	303,768	217,204	* 64	146,585	70,556	86,564	0
Purchases	2,450,092	2,132,954	* 13,899	645,441	1,473,614	317,138	* 13,742
Materials and supplies	261,356	202,177	* 1,015	169,800	31,361	59,179	* 189
Other costs	1,431,828	1,173,816	20,427	495,621	657,769	258,012	* 48,576
Inventory, end of year	904,835	797,699	* 486	384,458	412,755	107,136	* 28,592
Advertising expenses	1,271,576	1,244,157	27,216	1,059,948	156,993	27,419	* 3,104
Car and truck expenses	3,087,242	2,998,868	40,238	2,459,655	498,974	88,373	31,214
Commissions	1,613,171	1,554,573	98,089	1,265,386	191,097	58,598	* 52,102
Contract labor	701,268	668,258	13,009	556,630	98,619	33,010	* 11,510
Depletion	3,630	3,611	* 112	1,012	2,486	* 19	* [4]
Depreciation	1,222,574	857,551	127,148	487,575	242,828	365,023	42,452
Employee benefit programs	56,096	52,321	1,393	36,647	14,280	3,775	* 37
Insurance	360,560	318,620	21,521	232,411	64,688	41,940	8,134
Legal and professional services	526,671	512,750	14,776	376,319	121,655	13,920	1,866
Meals and entertainment deducted	353,984	339,955	4,490	288,573	46,892	14,030	3,854
Mortgage interest	296,030	283,119	108,469	132,966	41,684	12,911	* 110
Other interest paid on business indebtedness	219,134	156,153	12,314	90,593	53,246	62,981	5,640
Office expenses	662,013	649,339	9,349	534,155	105,835	12,674	1,986
Pension and profit-sharing plans	10,069	9,539	* 261	6,041	3,237	530	* 3
Rent paid on machinery and equipment	255,349	231,451	17,509	190,678	23,264	23,898	* 685
Rent paid on other business property	660,001	605,370	20,753	473,922	110,694	54,632	* 317
Repairs	353,087	309,594	28,100	228,418	53,076	43,493	7,218
Supplies	544,046	514,463	7,263	414,533	92,668	29,583	* 1,815
Salaries and wages	1,165,239	1,017,701	30,217	654,140	333,344	147,538	* 6,722
Taxes paid	438,146	399,104	73,850	249,073	76,181	39,042	1,824
Travel	365,516	350,561	3,159	276,319	71,083	14,955	* 2,343
Utilities	921,155	884,603	33,243	697,703	153,657	36,552	4,271
Other business deductions	3,676,506	3,534,002	57,623	2,765,359	711,020	142,504	9,436
Home office business deductions, total	420,388	409,471	10,189	343,455	55,827	10,917	* 174
Depreciation, Form 8829 [3]	50,431	49,511	* 156	41,088	8,267	* 920	* 21
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 661	* 519	0	* 519	0	* 143	0
Net income [1,2]	19,267,523	18,630,931	503,795	14,952,333	3,174,802	636,592	85,028
Returns with Schedule C-EZ:							
Number of returns	99,607	94,735	3,258	61,033	30,444	4,872	* 22
Business receipts	929,508	877,990	20,722	523,389	333,878	51,518	* 225
Business deductions	135,407	129,846	* 1,753	96,018	32,075	5,561	* 4
Net income	794,101	748,144	18,969	427,371	301,803	45,957	* 222

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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						Professional, scientific, and technical services
	Rental and leasing services —continued						
	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	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	* 2,614	* 40	2,636	20,420	** 23,696	**	3,228,370
Business receipts, total [1,2]	* 100,851	* 1,343	259,620	1,141,258	** 1,964,722	**	165,244,459
Income from sales and operations [1]	* 100,702	* 1,343	258,975	1,122,968	** 1,892,479	**	162,060,327
Other business income (loss) [1]	* 149	0	* 645	18,291	** 72,243	**	3,184,132
Business deductions, total [1,2]	* 92,266	* 1,353	253,435	1,092,418	** 2,116,143	**	94,680,604
Cost of sales and operations, total	* 72,185	0	* 90,001	421,688	** 442,377	**	18,853,271
Inventory, beginning of year	* 237	0	* 14,009	77,906	** 86,884	**	949,064
Cost of labor	0	0	0	* 54,841	** 66,137	**	1,787,607
Purchases	0	0	* 95,220	176,110	** 167,965	**	8,070,413
Materials and supplies	* 25	0	* 233	* 43,696	** 48,470	**	1,958,318
Other costs	* 72,114	0	* 87	142,083	** 176,608	**	7,096,119
Inventory, end of year	* 192	0	* 19,548	72,949	** 103,687	**	1,008,249
Advertising expenses	* 323	* 10	* 2,504	23,327	** 15,334	**	2,309,127
Car and truck expenses	* 1,829	0	* 8,017	45,016	** 71,787	**	6,829,007
Commissions	0	0	0	4,432	** 9,462	**	1,195,145
Contract labor	* 38	0	0	17,596	** 13,780	**	5,097,382
Depletion	0	0	0	* 6	** 27	**	15,956
Depreciation	* 6,994	* 131	* 7,979	149,294	** 795,152	**	3,550,310
Employee benefit programs	0	0	* 201	1,231	** 4,541	**	682,300
Insurance	* 29	* 92	* 2,698	23,471	** 48,902	**	1,502,919
Legal and professional services	* 146	0	* 510	7,774	** 22,316	**	2,469,903
Meals and entertainment deducted	* 149	0	* 41	6,225	** 11,393	**	1,236,022
Mortgage interest	0	0	* 2,886	12,841	** 33,009	**	314,974
Other interest paid on business indebtedness	* 168	0	* 1,020	14,901	** 103,700	**	615,524
Office expenses	* 237	0	* 11,742	11,300	** 8,349	**	2,849,175
Pension and profit-sharing plans	0	0	0	* 390	** 464	**	268,711
Rent paid on machinery and equipment	0	0	* 596	27,607	** 29,917	**	711,580
Rent paid on other business property	* 561	* 794	* 23,226	49,692	** 58,077	**	3,840,714
Repairs	* 114	* 40	* 1,510	21,592	** 57,199	**	868,377
Supplies	* 260	* 54	* 14,661	34,643	** 12,622	**	2,876,102
Salaries and wages	* 2,274	0	* 35,637	68,710	** 110,231	**	11,287,151
Taxes paid	* 308	* 26	* 6,649	24,459	** 24,958	**	1,724,707
Travel	* 367	0	* 28	6,804	** 28,647	**	3,763,863
Utilities	* 757	* 174	9,382	25,562	** 22,226	**	3,170,715
Other business deductions	* 3,310	* 32	29,066	86,854	** 187,392	**	15,245,827
Home office business deductions, total	* 2,218	0	* 5,081	* 5,389	** 338	**	2,831,462
Depreciation, Form 8829 [3]	* 424	0	* 52	* 1,225	** 37	**	403,674
Casualty loss, Form 8829 [3]	0	0	0	0	** 0	**	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 143	0	0	0	** 0	**	* 9,562
Net income less deficit [1,2]	* 8,585	* -9	6,184	69,519	** -105,305	**	70,724,553
Net income [1,2]	* 10,937	0	* 31,143	228,495	** 280,989	**	76,763,761
Deficit [2]	* 2,353	* 9	* 24,959	158,976	** 386,293	**	6,039,208

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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						Professional, scientific, and technical services
	Rental and leasing services —continued						
	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	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH NET INCOME							
Number of returns [1]	* 1,291	0	* 1,854	9,793	11,120	0	2,391,342
Business receipts, total [1,2]	* 20,590	0	* 247,376	958,280	1,061,394	0	152,053,845
Income from sales and operations [1]	* 20,590	0	* 246,969	950,154	1,024,038	0	149,137,313
Other business income	0	0	* 407	8,126	37,356	0	2,916,533
Business deductions, total [1,2]	* 9,653	0	* 216,233	729,964	785,329	0	75,298,447
Cost of sales and operations, total	* 71	0	* 86,741	364,003	203,351	0	15,351,486
Inventory, beginning of year	* 237	0	* 3,854	* 39,665	30,566	0	615,633
Cost of labor	0	0	0	* 46,793	39,771	0	1,383,219
Purchases	0	0	* 86,173	* 147,419	69,804	0	6,329,125
Materials and supplies	* 25	0	* 233	* 35,028	23,703	0	1,715,385
Other costs	0	0	* 87	* 139,907	69,443	0	5,969,805
Inventory, end of year	* 192	0	* 3,606	* 44,810	29,936	0	661,681
Advertising expenses	0	0	* 2,504	16,402	5,409	0	1,898,125
Car and truck expenses	* 1,448	0	* 7,558	27,525	20,628	0	5,102,038
Commissions	0	0	0	* 2,717	3,779	0	1,010,488
Contract labor	0	0	0	15,980	5,521	0	4,301,087
Depletion	0	0	0	* 6	* 13	0	8,358
Depreciation	* 2,000	0	* 5,826	56,746	257,998	0	2,440,836
Employee benefit programs	0	0	* 201	* 704	* 2,833	0	523,099
Insurance	0	0	* 1,872	10,087	21,847	0	1,187,525
Legal and professional services	0	0	* 364	4,570	7,120	0	1,830,669
Meals and entertainment deducted	* 131	0	* 41	6,073	3,930	0	997,776
Mortgage interest	0	0	0	* 2,230	10,570	0	211,115
Other interest paid on business indebtedness	0	0	* 1,020	8,406	47,914	0	476,723
Office expenses	* 236	0	* 3,980	4,000	2,471	0	2,353,261
Pension and profit-sharing plans	0	0	0	* 390	* 136	0	249,062
Rent paid on machinery and equipment	0	0	* 596	* 14,608	8,009	0	553,293
Rent paid on other business property	0	0	* 17,398	26,814	10,102	0	3,237,188
Repairs	* 77	0	* 1,510	9,747	24,941	0	606,068
Supplies	* 68	0	* 2,895	20,674	4,132	0	2,217,522
Salaries and wages	0	0	* 35,637	54,232	50,947	0	9,415,480
Taxes paid	0	0	* 5,909	19,125	12,185	0	1,419,773
Travel	* 264	0	* 28	5,981	6,339	0	3,025,796
Utilities	* 544	0	* 8,458	15,464	7,814	0	2,468,094
Other business deductions	* 2,597	0	* 28,612	38,625	63,234	0	11,599,202
Home office business deductions, total	* 2,218	0	* 5,081	* 3,281	* 164	0	2,251,147
Depreciation, Form 8829 [3]	* 424	0	* 52	* 412	* 11	0	259,304
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 143	0	0	0	0	0	* 38
Net income [1,2]	* 10,937	0	* 31,143	228,495	280,989	0	76,763,761
Returns with Schedule C-EZ:							
Number of returns	0	0	0	* 2,804	2,045	0	522,854
Business receipts	0	0	0	* 8,171	43,122	0	5,718,100
Business deductions	0	0	0	* 1,614	* 3,943	0	570,380
Net income	0	0	0	* 6,557	39,179	0	5,147,720

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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						
	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services			
				Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying
	(93)	(94)	(95)	(96)	(97)	(98)	(99)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	355,640	43,031	339,211	267,546	91,827	94,625	61,645
Business receipts, total [1,2]	38,530,701	3,630,220	9,185,121	13,704,576	5,033,454	5,616,988	2,248,306
Income from sales and operations [1]	37,943,361	3,540,404	9,013,059	13,369,672	4,922,568	5,515,242	2,127,192
Other business income (loss) [1]	587,339	89,815	172,062	334,903	110,886	101,746	* 121,114
Business deductions, total [1,2]	21,974,509	2,037,126	5,455,982	8,866,330	3,761,257	3,360,306	1,051,924
Cost of sales and operations, total	2,475,625	12,798	490,327	2,292,205	1,044,990	958,651	* 35,515
Inventory, beginning of year	43,798	* 12,605	47,359	62,099	* 22,634	* 33,484	* 2,507
Cost of labor	88,640	* 109	30,830	346,275	139,184	190,869	* 7,144
Purchases	79,366	* 6,782	14,759	974,147	475,533	375,072	* 1,460
Materials and supplies	28,671	* 3,180	21,383	238,399	102,709	102,840	* 209
Other costs	2,271,192	2,784	409,735	750,525	333,770	302,830	* 25,788
Inventory, end of year	36,042	* 12,663	* 33,740	79,240	* 28,841	* 46,442	* 1,593
Advertising expenses	883,749	26,266	97,956	75,228	30,980	23,310	16,609
Car and truck expenses	988,118	94,838	584,295	730,329	185,164	246,502	224,832
Commissions	217,516	* 14,508	155,172	92,367	33,900	58,184	* 240
Contract labor	833,625	75,922	255,302	456,669	128,729	201,186	122,591
Depletion	2,900	* 622	* 83	* 4,794	* 393	* 4,307	* 43
Depreciation	403,365	79,004	172,972	439,562	244,838	134,998	25,726
Employee benefit programs	218,844	47,609	35,698	84,616	27,461	29,900	* 13,056
Insurance	544,344	45,435	79,868	224,983	108,686	60,591	43,387
Legal and professional services	674,058	55,515	65,052	269,420	94,894	86,769	77,098
Meals and entertainment deducted	213,052	17,894	65,938	76,480	21,477	42,355	10,791
Mortgage interest	77,573	6,694	28,182	31,890	12,865	11,165	* 215
Other interest paid on business indebtedness	137,926	11,942	37,632	70,942	19,323	36,037	* 10,854
Office expenses	983,363	133,653	301,646	186,871	52,396	79,448	46,440
Pension and profit-sharing plans	106,220	15,765	16,478	32,988	24,566	7,360	0
Rent paid on machinery and equipment	153,979	19,937	42,960	72,106	33,228	18,560	* 9,687
Rent paid on other business property	1,668,111	119,396	285,612	245,762	122,569	103,704	* 12,032
Repairs	195,142	34,362	77,365	122,579	71,759	28,724	5,173
Supplies	375,657	46,141	156,148	298,117	124,764	122,993	34,863
Salaries and wages	4,352,925	548,728	761,223	1,072,293	524,925	376,015	57,726
Taxes paid	538,146	71,450	117,186	164,371	87,807	51,132	5,294
Travel	275,088	21,540	128,050	224,927	43,130	144,140	24,486
Utilities	791,722	72,804	244,159	264,396	93,486	100,499	56,161
Other business deductions	4,571,694	398,100	1,001,003	1,032,454	513,032	301,521	175,915
Home office business deductions, total	229,937	53,560	203,224	275,335	107,559	128,791	33,054
Depreciation, Form 8829 [3]	32,823	5,930	24,868	25,275	11,573	9,670	3,189
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1,2]	16,558,462	1,593,094	3,729,139	4,838,204	1,272,173	2,256,500	1,196,547
Net income [1,2]	17,157,406	1,703,699	4,050,790	5,345,989	1,457,044	2,465,647	1,234,845
Deficit [2]	598,944	110,605	321,651	507,785	184,871	209,147	38,298

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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						
	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services			
				Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying
	(93)	(94)	(95)	(96)	(97)	(98)	(99)
BUSINESSES WITH NET INCOME							
Number of returns [1]	287,161	33,680	267,085	204,411	62,635	74,038	51,804
Business receipts, total [1,2]	36,492,673	3,325,043	8,263,960	12,251,419	4,232,452	5,222,238	2,036,075
Income from sales and operations [1]	35,923,114	3,230,813	8,100,426	11,944,540	4,143,308	5,121,347	1,920,390
Other business income	569,559	94,230	163,534	306,879	89,144	100,891	* 115,686
Business deductions, total [1,2]	19,336,399	1,621,344	4,213,170	6,905,735	2,775,372	2,756,767	801,395
Cost of sales and operations, total	2,213,247	10,869	256,848	1,875,241	723,727	863,504	* 35,280
Inventory, beginning of year	42,366	* 12,605	* 10,976	44,470	* 12,148	* 27,337	* 1,511
Cost of labor	87,498	0	* 30,063	269,213	90,067	163,048	* 7,019
Purchases	77,598	* 6,782	13,589	710,868	223,978	363,749	* 1,379
Materials and supplies	28,450	* 3,180	* 2,214	231,614	97,662	101,130	* 180
Other costs	2,012,154	* 965	210,365	681,450	318,333	249,193	* 25,788
Inventory, end of year	34,819	* 12,663	* 10,359	62,375	* 18,461	* 40,953	* 597
Advertising expenses	810,909	21,506	59,891	51,329	21,288	17,695	9,057
Car and truck expenses	823,048	74,224	392,818	573,057	117,383	189,692	208,426
Commissions	197,467	* 789	93,190	86,477	32,908	53,327	* 201
Contract labor	708,173	75,894	203,471	402,973	108,732	181,329	111,254
Depletion	2,856	* 622	* 81	* 1,188	* 393	* 744	0
Depreciation	323,969	51,615	132,849	307,194	148,370	101,541	23,572
Employee benefit programs	186,213	37,844	28,453	63,421	27,091	18,663	* 11,986
Insurance	464,424	42,861	69,567	164,616	69,345	49,450	34,287
Legal and professional services	593,053	50,841	50,286	166,956	75,992	67,423	14,478
Meals and entertainment deducted	185,528	15,451	54,831	61,991	15,325	36,437	9,035
Mortgage interest	58,207	6,649	22,198	16,673	7,573	7,218	* 215
Other interest paid on business indebtedness	111,844	9,894	34,637	55,282	8,430	31,483	* 10,798
Office expenses	898,584	78,430	251,422	141,523	39,120	69,318	25,936
Pension and profit-sharing plans	103,748	14,254	16,466	31,404	24,563	5,779	0
Rent paid on machinery and equipment	137,599	17,136	37,107	38,813	16,187	12,995	* 8,865
Rent paid on other business property	1,495,900	109,123	252,387	211,724	117,074	82,302	* 5,320
Repairs	166,897	24,822	55,349	75,821	49,509	15,062	3,751
Supplies	330,384	30,940	124,004	224,237	84,457	102,990	29,939
Salaries and wages	3,869,670	444,225	628,435	860,316	451,484	276,593	* 47,609
Taxes paid	482,426	63,168	98,350	122,528	63,392	38,995	3,341
Travel	233,933	12,996	108,333	192,347	31,690	124,193	23,294
Utilities	683,146	59,715	198,787	193,425	67,922	74,324	40,523
Other business deductions	4,005,563	317,757	827,144	752,642	398,746	226,603	101,574
Home office business deductions, total	188,900	37,078	163,812	209,909	66,338	105,645	32,520
Depreciation, Form 8829 [3]	21,322	3,604	21,624	16,408	6,478	6,000	3,087
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	17,157,406	1,703,699	4,050,790	5,345,989	1,457,044	2,465,647	1,234,845
Returns with Schedule C-EZ:							
Number of returns	54,129	6,109	73,543	27,838	8,385	9,903	* 6,400
Business receipts	662,274	47,036	425,792	246,672	62,404	86,608	* 84,466
Business deductions	61,832	12,643	52,454	24,648	8,334	* 3,464	* 10,134
Net income	600,442	34,392	373,338	222,024	54,071	83,144	* 74,332

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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, and technical services		
	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services	Scientific research and development services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	15,070	4,379	229,185	236,760	1,756,996	945,733	38,090
Business receipts, total [1,2]	333,956	471,872	7,465,062	9,371,251	83,357,529	45,406,333	1,078,802
Income from sales and operations [1]	333,380	471,290	7,321,944	9,299,714	81,572,173	44,279,764	1,065,845
Other business income (loss) [1]	* 577	* 581	143,118	71,537	1,785,356	1,126,569	12,958
Business deductions, total [1,2]	278,998	413,846	5,275,743	5,281,222	45,789,692	20,222,590	823,608
Cost of sales and operations, total	* 15,590	* 237,460	2,411,732	1,416,247	9,754,338	2,477,122	82,474
Inventory, beginning of year	0	* 3,474	201,621	91,216	490,367	230,867	* 20,972
Cost of labor	* 6,291	* 2,787	137,892	416,319	767,542	272,931	* 29,633
Purchases	* 319	* 121,762	1,567,720	622,420	4,805,219	903,258	* 2,941
Materials and supplies	* 1,609	* 31,033	326,835	120,771	1,219,079	377,112	* 22,613
Other costs	* 7,370	* 80,767	389,368	267,087	3,005,427	944,989	27,279
Inventory, end of year	0	* 2,363	211,703	101,565	533,296	252,035	* 20,964
Advertising expenses	* 2,977	* 1,352	70,637	136,268	1,019,024	327,352	10,672
Car and truck expenses	40,346	* 33,484	313,317	419,927	3,698,183	2,078,063	51,540
Commissions	* 15	* 27	37,379	55,341	622,863	307,886	* 13,271
Contract labor	* 3,958	* 206	117,561	373,186	2,985,117	1,970,044	44,806
Depletion	* 51	0	* 3	* 96	7,459	5,420	* 1,236
Depreciation	* 12,687	21,312	211,072	246,721	1,997,614	830,649	88,022
Employee benefit programs	* 13,149	* 1,050	6,712	50,097	238,724	106,930	6,204
Insurance	8,977	* 3,342	42,780	46,904	518,604	238,054	10,605
Legal and professional services	5,771	4,887	82,968	147,782	1,175,109	740,630	22,951
Meals and entertainment deducted	* 972	* 884	50,370	83,863	728,425	447,236	37,799
Mortgage interest	* 6,045	* 1,600	18,192	9,434	143,009	71,159	* 1,316
Other interest paid on business indebtedness	* 2,444	* 2,283	25,720	15,989	315,372	160,985	927
Office expenses	5,969	2,618	109,516	95,034	1,039,093	540,326	11,415
Pension and profit-sharing plans	* 490	* 572	3,250	4,678	89,332	44,935	* 7,916
Rent paid on machinery and equipment	* 8,953	* 1,677	26,904	50,873	344,822	151,384	5,258
Rent paid on other business property	* 3,656	* 3,802	155,278	107,378	1,259,176	514,062	28,800
Repairs	* 13,049	* 3,874	26,555	29,121	383,254	159,805	5,146
Supplies	12,375	* 3,122	262,034	171,510	1,566,497	599,911	41,245
Salaries and wages	* 74,315	* 39,312	203,877	410,140	3,937,965	1,310,870	110,338
Taxes paid	12,273	* 7,865	57,969	66,725	708,859	266,380	14,085
Travel	* 2,195	* 10,975	94,499	217,322	2,802,437	1,942,470	77,128
Utilities	8,890	* 5,360	169,883	166,942	1,460,809	777,431	19,590
Other business deductions	18,666	23,321	479,538	686,356	7,076,682	3,007,481	98,135
Home office business deductions, total	* 2,469	* 3,461	271,571	236,091	1,561,744	921,611	28,632
Depreciation, Form 8829 [3]	* 754	* 89	30,638	36,340	247,801	157,601	7,777
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	* 9,562	* 7,744	0
Net income less deficit [1,2]	54,959	58,026	2,198,212	4,097,343	37,710,098	25,213,205	260,047
Net income [1,2]	120,257	68,196	2,588,441	4,517,669	41,399,767	27,324,532	447,195
Deficit [2]	* 65,298	* 10,170	390,229	420,326	3,689,668	2,111,328	187,148

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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, and technical services		
	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services	Scientific research and development services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
BUSINESSES WITH NET INCOME							
Number of returns [1]	11,892	4,043	159,090	183,526	1,256,388	674,680	25,149
Business receipts, total [1,2]	292,583	468,071	6,271,549	8,643,050	76,806,151	42,716,083	869,324
Income from sales and operations [1]	292,006	467,489	6,129,666	8,575,505	75,233,247	41,688,833	861,453
Other business income	* 577	* 581	141,882	67,545	1,572,903	1,027,249	7,871
Business deductions, total [1,2]	172,326	399,875	3,683,108	4,125,382	35,413,309	15,393,581	426,314
Cost of sales and operations, total	* 15,270	* 237,460	1,667,627	1,129,784	8,197,870	2,059,182	75,382
Inventory, beginning of year	0	* 3,474	109,830	69,393	325,994	146,449	0
Cost of labor	* 6,291	* 2,787	135,597	264,026	596,821	195,156	* 29,633
Purchases	0	* 121,762	949,031	548,615	4,022,643	809,254	* 174
Materials and supplies	* 1,609	* 31,033	271,284	97,557	1,081,086	282,653	* 19,585
Other costs	* 7,370	* 80,767	322,098	233,407	2,509,366	775,793	* 26,183
Inventory, end of year	0	* 2,363	120,212	83,213	338,040	150,123	* 192
Advertising expenses	* 1,937	* 1,352	49,724	115,515	789,252	226,303	6,271
Car and truck expenses	24,234	* 33,321	208,297	354,642	2,675,953	1,463,492	33,587
Commissions	* 15	* 27	29,445	46,887	556,233	258,533	* 12,306
Contract labor	* 1,452	* 206	100,559	337,541	2,472,476	1,702,970	23,635
Depletion	* 51	0	* 3	* 96	3,513	2,886	* 51
Depreciation	* 12,515	* 21,195	116,101	203,985	1,305,122	578,963	22,915
Employee benefit programs	* 4,631	* 1,050	4,800	33,124	169,245	63,509	4,622
Insurance	* 8,260	* 3,274	32,663	33,747	379,647	168,711	7,574
Legal and professional services	* 4,759	* 4,304	57,721	101,058	810,755	485,198	12,203
Meals and entertainment deducted	* 318	* 876	36,119	73,060	570,796	349,644	19,864
Mortgage interest	* 70	* 1,596	* 2,516	* 6,195	98,676	50,954	* 69
Other interest paid on business indebtedness	* 2,438	* 2,133	16,208	11,093	237,764	119,686	* 627
Office expenses	* 4,684	* 2,465	76,807	70,328	836,166	415,928	7,430
Pension and profit-sharing plans	* 490	* 572	* 3,021	4,614	75,556	35,761	* 6,572
Rent paid on machinery and equipment	* 766	0	17,506	35,126	270,005	107,161	3,688
Rent paid on other business property	* 3,656	* 3,373	121,475	83,212	963,367	384,445	17,055
Repairs	* 3,625	* 3,874	19,102	15,200	248,877	105,570	1,090
Supplies	* 4,460	* 2,392	195,398	110,892	1,201,665	455,829	7,626
Salaries and wages	* 45,318	* 39,312	131,436	238,912	3,242,486	1,024,075	46,294
Taxes paid	* 8,950	* 7,850	41,771	51,275	560,254	199,947	5,607
Travel	* 2,195	* 10,975	65,254	175,963	2,236,970	1,570,886	39,541
Utilities	5,350	* 5,307	117,525	133,150	1,082,346	555,110	14,449
Other business deductions	11,696	* 14,023	327,620	520,148	4,848,329	2,084,465	30,529
Home office business deductions, total	* 2,469	* 2,937	218,894	202,640	1,229,914	704,109	23,250
Depreciation, Form 8829 [3]	* 754	* 89	16,822	27,628	151,896	91,676	5,639
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	* 38	0	0
Net income [1,2]	120,257	68,196	2,588,441	4,517,669	41,399,767	27,324,532	447,195
Returns with Schedule C-EZ:							
Number of returns	* 2,130	* 1,019	40,163	33,175	287,897	140,302	9,826
Business receipts	* 6,062	* 7,133	287,953	439,640	3,608,733	2,377,398	91,253
Business deductions	* 2,717	0	26,426	37,196	355,182	224,392	4,096
Net income	* 3,345	* 7,133	261,527	402,445	3,253,551	2,153,006	87,156

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Market research and public opinion polling	Other miscellaneous services				Total
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	118,329	42,432	612,412	2,408,340	2,388,115	20,225	668,896
Business receipts, total [1,2]	8,746,827	1,163,047	26,962,519	61,015,576	58,533,778	2,481,798	9,400,103
Income from sales and operations [1]	8,703,514	1,156,544	26,366,506	60,181,817	57,715,920	2,465,896	9,222,705
Other business income (loss) [1]	43,313	6,504	596,013	833,759	817,857	15,902	177,398
Business deductions, total [1,2]	6,986,901	594,496	17,162,098	42,102,648	39,942,094	2,160,555	6,075,861
Cost of sales and operations, total	3,438,459	109,244	3,647,039	10,079,595	9,387,827	691,768	618,794
Inventory, beginning of year	52,136	* 215	186,176	256,709	232,555	* 24,153	138,822
Cost of labor	36,711	* 24	428,243	2,338,393	2,274,881	63,512	121,563
Purchases	1,808,087	* 1,511	2,089,423	3,720,254	3,522,042	198,212	336,137
Materials and supplies	396,270	* 31,112	391,973	2,021,233	1,964,592	* 56,641	40,676
Other costs	1,201,270	* 76,424	755,465	2,030,853	1,645,241	385,612	112,514
Inventory, end of year	56,015	* 42	204,241	287,847	251,485	* 36,362	130,918
Advertising expenses	322,806	8,799	349,396	568,506	549,098	19,408	144,050
Car and truck expenses	288,899	62,156	1,217,524	5,638,923	5,533,046	105,877	712,896
Commissions	79,849	* 9,966	211,891	486,335	486,249	* 86	83,648
Contract labor	329,659	9,527	631,081	2,661,796	2,627,970	33,826	182,845
Depletion	0	0	802	40,403	40,043	* 360	0
Depreciation	124,306	12,753	941,885	2,374,727	2,069,839	304,888	259,920
Employee benefit programs	19,143	10,700	95,748	144,846	131,706	13,141	7,665
Insurance	46,959	3,726	219,261	1,019,803	946,847	72,956	90,097
Legal and professional services	80,308	10,912	320,308	447,258	431,243	16,015	113,334
Meals and entertainment deducted	52,512	13,151	177,728	354,914	348,625	6,289	80,243
Mortgage interest	20,603	* 17	49,914	131,810	112,280	19,530	50,713
Other interest paid on business indebtedness	33,053	* 5,689	114,719	302,605	266,207	36,398	28,169
Office expenses	78,839	15,339	393,173	580,935	563,939	16,996	194,275
Pension and profit-sharing plans	2,460	* 2,636	31,384	23,342	22,319	1,022	6,138
Rent paid on machinery and equipment	26,739	* 16,960	144,481	404,715	386,389	18,326	74,214
Rent paid on other business property	150,599	9,786	555,929	748,528	725,113	23,415	567,900
Repairs	23,738	5,353	189,212	969,230	883,728	85,503	94,951
Supplies	53,567	15,157	856,617	2,095,309	2,055,695	39,615	406,350
Salaries and wages	391,842	65,489	2,059,426	4,210,367	3,997,100	213,266	439,613
Taxes paid	53,639	11,179	363,576	732,167	679,369	52,798	98,565
Travel	145,099	19,643	618,097	510,853	505,507	5,346	239,976
Utilities	124,414	19,416	519,958	1,083,483	1,055,289	28,194	310,179
Other business deductions	939,151	139,248	2,892,666	5,246,525	4,897,014	349,511	872,366
Home office business deductions, total	148,358	16,368	446,774	697,873	693,299	4,574	270,479
Depreciation, Form 8829 [3]	13,528	* 1,102	67,793	63,617	63,501	* 116	39,925
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	* 1,818	* [4]	* [4]	0	0
Net income less deficit [1,2]	1,775,672	568,552	9,892,622	18,995,249	18,672,262	322,987	3,364,990
Net income [1,2]	2,032,603	604,465	10,990,971	22,065,592	21,712,077	353,514	4,262,621
Deficit [2]	256,931	35,913	1,098,349	3,070,342	3,039,815	30,527	897,632

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Market research and public opinion polling	Other miscellaneous services				Total
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
BUSINESSES WITH NET INCOME							
Number of returns [1]	88,217	33,264	435,078	1,972,823	1,958,782	14,041	526,778
Business receipts, total [1,2]	7,542,737	1,066,218	24,611,789	53,531,169	51,484,830	2,046,339	8,195,072
Income from sales and operations [1]	7,516,455	1,059,531	24,106,975	52,930,216	50,899,128	2,031,088	8,027,146
Other business income	26,282	6,687	504,814	600,953	585,701	15,252	167,926
Business deductions, total [1,2]	5,510,257	461,753	13,621,404	31,493,581	29,800,756	1,692,825	3,962,894
Cost of sales and operations, total	2,786,734	* 108,826	3,167,745	7,701,076	7,125,566	575,510	509,887
Inventory, beginning of year	43,223	0	136,322	125,674	123,129	* 2,545	79,333
Cost of labor	30,536	0	341,496	1,778,583	1,747,442	* 31,140	* 104,000
Purchases	1,386,544	* 1,329	1,825,342	3,075,712	2,898,653	177,059	281,084
Materials and supplies	390,564	* 31,112	357,172	1,613,364	1,574,242	* 39,122	31,643
Other costs	978,881	* 76,408	652,101	1,265,958	922,643	343,315	85,269
Inventory, end of year	43,015	* 22	144,688	158,215	140,545	* 17,671	71,441
Advertising expenses	293,333	6,115	257,229	422,451	406,872	15,579	77,189
Car and truck expenses	222,924	49,465	906,484	4,192,894	4,108,221	84,673	405,197
Commissions	71,698	* 9,934	203,763	432,418	432,352	* 66	63,696
Contract labor	189,292	* 8,441	548,139	2,246,426	2,216,760	29,665	145,139
Depletion	0	0	576	35,360	35,000	* 360	0
Depreciation	70,673	8,689	623,882	1,562,625	1,321,155	241,471	143,589
Employee benefit programs	13,899	2,712	84,503	87,044	75,764	11,279	5,075
Insurance	32,879	1,260	169,223	787,338	729,984	57,354	62,546
Legal and professional services	57,540	8,146	247,667	322,828	312,146	10,682	55,792
Meals and entertainment deducted	42,664	11,491	147,132	261,239	255,799	5,440	51,708
Mortgage interest	* 11,342	0	36,312	89,426	71,646	17,779	11,870
Other interest paid on business indebtedness	25,381	* 5,333	86,737	176,321	143,652	32,669	9,579
Office expenses	67,365	10,988	334,456	417,922	403,766	14,157	99,263
Pension and profit-sharing plans	1,755	* 2,636	28,832	18,089	17,092	* 997	* 5,836
Rent paid on machinery and equipment	16,906	* 16,755	125,496	286,581	271,747	14,833	42,517
Rent paid on other business property	125,931	5,499	430,438	521,929	509,269	12,660	384,180
Repairs	12,711	1,431	128,074	663,195	592,458	70,737	66,448
Supplies	36,172	12,885	689,153	1,648,941	1,621,235	27,706	289,711
Salaries and wages	326,602	49,619	1,795,896	3,113,363	2,946,279	167,084	285,841
Taxes paid	36,066	8,763	309,872	561,874	524,875	36,999	72,145
Travel	116,446	12,465	497,632	325,616	320,430	5,186	155,420
Utilities	99,467	14,145	399,175	781,932	761,503	20,429	173,134
Other business deductions	720,227	88,505	1,924,603	3,743,627	3,509,999	233,628	535,255
Home office business deductions, total	120,348	16,367	365,839	549,936	545,500	* 4,436	183,744
Depreciation, Form 8829 [3]	11,398	* 1,102	42,081	36,365	36,249	* 116	21,014
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	* 38	* [4]	* [4]	0	0
Net income [1,2]	2,032,603	604,465	10,990,971	22,065,592	21,712,077	353,514	4,262,621
Returns with Schedule C-EZ:							
Number of returns	16,230	11,890	109,649	719,856	718,447	* 1,409	207,630
Business receipts	116,172	63,355	960,556	5,476,233	5,473,320	* 2,913	947,572
Business deductions	11,901	* 1,284	113,509	547,801	546,354	* 1,447	128,482
Net income	104,271	62,071	847,046	4,928,432	4,926,966	* 1,466	819,089

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Health care and social assistance						
	Total	Ambulatory health care services					
		Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	2,191,950	1,115,007	182,295	26,450	95,369	49,922	18,658
Business receipts, total [1,2]	120,163,144	97,042,570	32,101,253	2,567,935	28,044,985	5,409,777	4,013,028
Income from sales and operations [1]	118,069,177	95,654,078	31,246,956	2,504,441	27,917,066	5,306,407	3,996,360
Other business income (loss) [1]	2,093,966	1,388,492	854,297	63,494	127,919	103,369	16,669
Business deductions, total [1,2]	71,512,136	56,245,259	16,901,131	1,061,928	18,450,613	3,349,922	2,851,427
Cost of sales and operations, total	5,914,663	5,000,311	1,435,903	14,244	1,569,875	210,271	828,701
Inventory, beginning of year	293,082	272,546	32,905	* 12,633	16,211	* 2,859	92,889
Cost of labor	932,159	758,506	203,210	* 4,606	273,724	* 5,844	* 15,661
Purchases	1,680,752	1,531,876	261,424	* 468	161,411	172,122	569,960
Materials and supplies	1,049,430	918,563	286,462	* 677	348,668	28,458	157,589
Other costs	2,246,959	1,788,918	686,652	* 7,942	782,118	* 6,182	84,541
Inventory, end of year	287,720	270,098	34,751	* 12,082	12,257	* 5,194	91,938
Advertising expenses	1,238,591	1,027,366	201,867	8,291	321,647	183,055	44,448
Car and truck expenses	3,597,001	2,507,388	381,745	64,182	242,920	93,349	58,041
Commissions	409,731	268,216	61,146	10,457	95,418	* 23,355	* 372
Contract labor	2,326,765	1,672,946	581,351	59,275	401,178	103,134	81,714
Depletion	8,589	8,581	1,479	0	* 1,586	0	* 9
Depreciation	2,715,762	2,252,679	548,873	69,806	988,384	123,136	97,668
Employee benefit programs	658,036	553,350	207,856	9,438	199,097	20,334	30,775
Insurance	2,292,625	2,004,943	990,391	43,911	417,480	109,225	42,135
Legal and professional services	1,341,952	1,142,626	440,449	33,676	236,900	60,420	33,542
Meals and entertainment deducted	1,120,067	362,943	91,446	11,460	65,432	21,734	10,242
Mortgage interest	566,465	296,462	58,011	9,038	115,676	49,177	11,266
Other interest paid on business indebtedness	547,823	476,553	100,965	4,592	262,346	33,890	20,393
Office expenses	1,844,780	1,545,361	452,497	43,521	431,880	138,384	61,706
Pension and profit-sharing plans	450,777	443,062	201,786	6,058	186,640	5,715	10,073
Rent paid on machinery and equipment	699,159	495,200	171,070	24,982	81,385	21,315	12,880
Rent paid on other business property	5,307,093	4,519,587	1,292,009	119,772	1,175,887	493,500	256,242
Repairs	1,123,978	731,134	178,539	11,248	271,312	65,589	23,694
Supplies	4,355,907	3,273,837	947,043	27,706	1,364,249	247,996	53,999
Salaries and wages	16,168,134	13,674,396	4,115,329	104,379	5,947,420	575,635	641,866
Taxes paid	2,284,021	1,875,870	548,944	24,709	757,476	104,250	93,244
Travel	875,822	711,243	222,229	39,330	110,771	29,428	10,357
Utilities	2,328,038	1,674,447	376,555	34,451	453,826	184,617	64,874
Other business deductions	11,267,577	9,033,832	3,202,132	240,391	2,722,426	426,526	362,248
Home office business deductions, total	1,664,480	465,443	64,178	45,803	24,499	25,595	* 280
Depreciation, Form 8829 [3]	186,743	59,101	10,046	7,388	3,292	2,654	* 37
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 61	0	0	0	0	0	0
Net income less deficit [1,2]	48,663,756	40,797,106	15,196,233	1,506,059	9,594,397	2,059,856	1,161,601
Net income [1,2]	51,881,240	42,507,373	15,610,599	1,548,309	9,785,898	2,102,570	1,177,937
Deficit [2]	3,217,484	1,710,267	414,366	42,250	191,501	42,714	16,335

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Health care and social assistance						
	Total	Ambulatory health care services					
		Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)
BUSINESSES WITH NET INCOME							
Number of returns [1]	1,863,975	920,124	154,449	22,347	83,847	43,078	16,386
Business receipts, total [1,2]	112,136,630	92,066,805	30,476,682	2,457,472	27,263,084	5,069,852	3,696,348
Income from sales and operations [1]	110,271,754	90,794,473	29,678,549	2,416,616	27,155,141	4,966,482	3,679,775
Other business income	1,864,876	1,272,332	798,134	40,856	107,943	103,369	16,572
Business deductions, total [1,2]	60,252,323	49,556,307	14,862,111	909,215	17,477,212	2,967,282	2,518,411
Cost of sales and operations, total	4,993,336	4,261,676	1,273,147	* 9,287	1,428,667	101,584	771,545
Inventory, beginning of year	219,414	204,826	23,381	* 12,315	16,210	* 2,859	80,835
Cost of labor	810,368	644,806	183,227	0	264,812	* 5,844	* 15,661
Purchases	1,403,162	1,282,237	249,433	* 434	157,135	63,344	531,053
Materials and supplies	984,983	891,788	271,371	* 677	343,238	28,445	155,901
Other costs	1,786,316	1,439,655	572,007	* 7,626	659,482	* 5,898	* 65,736
Inventory, end of year	210,908	201,635	26,272	* 11,765	12,210	* 4,807	77,641
Advertising expenses	958,807	888,844	172,131	7,664	291,079	169,413	38,439
Car and truck expenses	2,806,909	2,037,995	351,819	54,167	214,945	66,207	56,641
Commissions	265,025	208,481	55,745	* 2,187	65,264	* 23,348	* 372
Contract labor	1,934,982	1,493,783	510,356	49,926	364,464	96,926	79,874
Depletion	7,161	7,160	589	0	* 1,586	0	* 9
Depreciation	2,187,683	1,866,559	431,881	47,484	856,739	104,898	93,274
Employee benefit programs	598,302	523,340	197,388	9,322	197,116	20,311	24,278
Insurance	2,008,799	1,821,220	917,583	40,655	406,007	103,468	39,259
Legal and professional services	1,099,899	987,212	376,936	31,145	225,802	57,285	32,143
Meals and entertainment deducted	903,919	315,134	83,580	10,764	63,365	18,927	10,071
Mortgage interest	445,404	236,438	46,894	8,797	105,179	48,175	11,240
Other interest paid on business indebtedness	456,056	417,258	85,256	4,375	233,115	33,890	18,379
Office expenses	1,543,777	1,392,776	418,196	41,949	418,848	126,804	59,103
Pension and profit-sharing plans	439,022	437,087	197,902	6,058	185,490	5,715	10,064
Rent paid on machinery and equipment	481,758	401,574	160,401	5,505	76,586	20,305	12,281
Rent paid on other business property	4,633,334	4,091,697	1,173,756	108,836	1,115,253	448,678	226,368
Repairs	849,839	629,586	162,068	8,512	257,665	64,457	22,916
Supplies	3,734,778	2,984,688	872,810	25,746	1,315,483	239,420	47,052
Salaries and wages	14,498,175	12,799,308	3,780,287	103,477	5,827,543	556,437	579,136
Taxes paid	2,030,836	1,758,983	513,926	23,701	741,455	101,330	84,078
Travel	716,759	598,504	195,400	36,979	97,589	28,014	9,829
Utilities	1,946,658	1,479,373	344,544	29,897	430,336	167,437	60,283
Other business deductions	8,981,053	7,335,346	2,455,453	199,987	2,534,482	338,394	230,854
Home office business deductions, total	1,331,639	360,689	59,481	41,590	18,277	25,568	* 265
Depreciation, Form 8829 [3]	142,370	46,410	8,871	6,109	2,710	* 2,645	* 36
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 61	0	0	0	0	0	0
Net income [1,2]	51,881,240	42,507,373	15,610,599	1,548,309	9,785,898	2,102,570	1,177,937
Returns with Schedule C-EZ:							
Number of returns	562,513	230,124	29,709	2,081	5,740	* 971	* 1,532
Business receipts	4,783,988	2,234,913	632,159	13,993	61,427	* 1,154	* 7,662
Business deductions	404,298	227,482	27,337	* 1,208	4,903	* 291	* 658
Net income	4,379,690	2,007,431	604,822	12,784	56,524	* 862	* 7,004

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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						Hospitals
	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 services, blood, organ banks)	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	185,180	8,188	172,223	27,373	310,096	39,253	6,879
Business receipts, total [1,2]	9,745,331	1,485,756	5,576,625	1,052,752	5,672,642	1,372,486	541,377
Income from sales and operations [1]	9,619,537	1,481,731	5,511,733	1,051,116	5,656,612	1,362,120	537,718
Other business income (loss) [1]	125,794	* 4,025	64,892	1,636	16,029	10,366	* 3,659
Business deductions, total [1,2]	4,623,972	898,519	3,323,584	644,425	3,269,158	870,580	241,498
Cost of sales and operations, total	286,958	73,416	299,485	68,794	117,068	95,596	* 3,624
Inventory, beginning of year	60,556	* 259	25,220	* 15,306	* 6,269	* 7,437	0
Cost of labor	133,700	* 2,678	* 58,537	* 19,812	* 40,196	* 538	* 2,379
Purchases	128,121	* 11,400	111,093	* 21,545	13,554	* 80,777	* 1,209
Materials and supplies	* 5,279	* 15,640	23,302	* 19,588	20,764	* 12,137	0
Other costs	22,991	* 43,818	101,605	7,471	41,919	* 3,679	* 36
Inventory, end of year	63,690	* 379	20,271	* 14,929	* 5,634	* 8,972	0
Advertising expenses	93,610	17,134	69,892	14,933	64,945	7,545	501
Car and truck expenses	476,206	36,342	344,166	55,981	654,328	100,126	5,160
Commissions	8,587	* 357	41,442	* 1,325	8,546	17,212	* 219
Contract labor	174,092	32,260	121,741	11,542	91,386	15,275	* 2,658
Depletion	* 172	0	* 38	0	* 5,296	0	* 1
Depreciation	137,102	28,584	123,825	23,766	75,454	36,080	13,188
Employee benefit programs	23,605	5,882	29,711	6,136	13,121	7,394	* 6,306
Insurance	124,624	48,666	125,623	9,007	71,982	21,899	5,381
Legal and professional services	136,799	21,903	86,391	23,632	56,837	12,076	4,536
Meals and entertainment deducted	50,130	3,476	43,937	3,201	51,803	10,082	595
Mortgage interest	7,540	0	8,472	7,313	27,896	2,075	* 1,979
Other interest paid on business indebtedness	23,035	9,377	12,197	2,504	5,872	1,382	* 943
Office expenses	152,360	48,628	108,115	16,897	74,889	16,484	1,615
Pension and profit-sharing plans	8,548	7,724	11,001	* 949	3,183	* 1,384	* 195
Rent paid on machinery and equipment	54,961	6,643	72,432	12,374	25,761	11,397	* 878
Rent paid on other business property	652,355	116,874	292,106	35,730	52,293	32,820	7,270
Repairs	38,204	14,792	47,514	17,917	45,580	16,744	* 1,778
Supplies	121,205	67,694	166,587	55,196	176,353	45,807	4,733
Salaries and wages	655,148	179,230	424,600	104,356	718,074	208,359	* 95,502
Taxes paid	112,353	24,180	68,438	30,397	88,166	23,714	10,211
Travel	97,037	4,389	86,962	20,963	68,347	21,429	2,033
Utilities	227,317	25,493	134,196	25,934	112,639	34,545	3,211
Other business deductions	764,613	123,173	494,927	84,918	502,339	110,139	63,521
Home office business deductions, total	150,470	* 2,301	65,583	* 8,121	67,670	10,943	* 2,925
Depreciation, Form 8829 [3]	17,137	* 880	8,025	* 1,694	5,938	2,012	* 731
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1,2]	5,122,031	587,237	2,254,904	408,425	2,403,508	502,855	299,879
Net income [1,2]	5,283,823	591,751	2,593,509	484,222	2,747,922	580,835	300,906
Deficit [2]	161,791	* 4,514	338,604	75,797	344,415	77,980	* 1,027

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Health care and social services—continued						
	Ambulatory health care services—continued						Hospitals
	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 services, blood, organ banks)	
(121)	(122)	(123)	(124)	(125)	(126)	(127)	
BUSINESSES WITH NET INCOME							
Number of returns [1]	154,916	7,262	132,083	18,755	255,696	31,305	6,876
Business receipts, total [1,2]	9,297,330	1,403,089	5,188,320	988,778	4,957,307	1,268,544	515,855
Income from sales and operations [1]	9,174,383	1,402,141	5,133,741	987,562	4,941,393	1,258,691	512,346
Other business income	122,948	* 948	54,579	* 1,216	15,914	* 9,853	* 3,509
Business deductions, total [1,2]	4,014,180	811,337	2,594,811	504,654	2,209,385	687,709	214,949
Cost of sales and operations, total	218,331	31,364	217,055	61,383	55,843	* 93,472	* 2,381
Inventory, beginning of year	44,854	* 259	1,465	* 14,251	* 1,045	* 7,353	0
Cost of labor	* 66,482	* 2,678	* 57,338	* 19,350	* 28,875	* 538	* 2,379
Purchases	121,386	* 11,400	44,936	* 17,796	4,700	* 80,619	0
Materials and supplies	* 5,279	* 15,640	21,427	* 19,393	20,238	* 10,180	0
Other costs	22,128	* 1,766	94,478	* 4,660	* 2,203	* 3,670	* 2
Inventory, end of year	* 41,798	* 379	2,590	* 14,067	* 1,219	* 8,887	0
Advertising expenses	83,974	16,087	51,550	7,922	46,678	3,907	* 318
Car and truck expenses	393,779	36,342	269,122	47,938	468,855	78,180	5,040
Commissions	* 7,506	* 357	30,098	0	* 6,708	* 16,897	* 219
Contract labor	169,811	32,260	114,464	8,449	53,391	13,863	* 2,655
Depletion	0	0	* 36	0	* 4,940	0	* 1
Depreciation	125,913	27,786	93,777	14,860	44,030	25,916	11,293
Employee benefit programs	22,836	5,882	27,858	3,899	7,851	6,598	* 5,270
Insurance	110,164	48,666	98,605	6,480	33,416	16,917	4,838
Legal and professional services	126,708	18,371	67,140	18,106	24,303	9,273	3,299
Meals and entertainment deducted	45,170	3,476	28,124	2,893	42,712	6,052	543
Mortgage interest	5,526	0	6,185	* 2,185	675	* 1,583	* 1,979
Other interest paid on business indebtedness	17,222	9,377	8,223	1,862	4,569	991	* 489
Office expenses	142,656	32,219	82,913	7,985	50,777	11,325	1,612
Pension and profit-sharing plans	8,384	7,724	10,680	* 851	* 2,911	* 1,309	* 195
Rent paid on machinery and equipment	53,360	6,643	41,021	5,133	10,885	9,454	* 753
Rent paid on other business property	593,996	116,874	228,413	28,930	31,102	19,492	* 6,712
Repairs	32,059	12,714	36,428	8,893	14,350	9,523	* 1,405
Supplies	107,948	65,583	124,325	44,839	109,321	32,160	3,137
Salaries and wages	610,271	173,966	366,903	91,924	539,643	169,720	* 86,442
Taxes paid	102,560	23,146	58,349	26,883	64,088	19,468	9,877
Travel	84,167	4,241	62,048	17,195	49,093	13,950	1,675
Utilities	204,531	25,492	95,217	20,515	76,782	24,338	2,681
Other business deductions	600,995	110,467	372,286	70,205	338,991	83,231	56,677
Home office business deductions, total	99,432	* 2,301	59,793	* 2,784	41,179	10,020	* 2,925
Depreciation, Form 8829 [3]	14,414	* 880	5,287	* 2	3,979	1,477	* 731
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	5,283,823	591,751	2,593,509	484,222	2,747,922	580,835	300,906
Returns with Schedule C-EZ:							
Number of returns	31,998	0	40,223	6,553	99,752	11,565	* 1,953
Business receipts	273,338	0	293,891	61,952	832,224	57,113	* 47,918
Business deductions	46,942	0	44,200	* 2,540	89,330	10,072	* 2,534
Net income	226,396	0	249,691	59,412	742,894	47,042	* 45,384

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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			
	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	66,913	1,003,151	1,402,872	1,157,465	6,043	239,363
Business receipts, total [1,2]	4,848,587	17,730,610	31,270,559	23,394,499	172,364	7,703,696
Income from sales and operations [1]	4,789,840	17,087,541	30,137,991	22,524,176	172,284	7,441,531
Other business income (loss) [1]	58,747	643,069	1,132,568	870,323	* 80	262,165
Business deductions, total [1,2]	4,599,697	10,425,683	23,349,464	15,779,378	136,587	7,433,499
Cost of sales and operations, total	467,998	442,730	3,649,108	1,800,709	* 7,785	1,840,614
Inventory, beginning of year	5,012	15,525	526,484	349,219	* 9,505	167,760
Cost of labor	79,426	91,848	330,850	188,578	0	142,272
Purchases	21,755	125,912	1,403,345	492,543	* 1,233	909,570
Materials and supplies	15,226	115,641	423,319	298,929	* 1,528	122,862
Other costs	353,163	104,842	1,527,834	880,063	* 6,041	641,730
Inventory, end of year	6,584	* 11,038	562,724	408,622	* 10,522	143,581
Advertising expenses	56,852	153,873	505,194	370,697	* 356	134,141
Car and truck expenses	153,140	931,313	1,823,220	1,498,543	* 12,393	312,284
Commissions	25,530	115,766	548,117	515,157	* 4	32,956
Contract labor	201,580	449,580	798,061	642,746	* 75	155,240
Depletion	0	* 7	667	174	0	* 493
Depreciation	125,646	324,249	1,712,017	1,102,347	* 1,079	608,591
Employee benefit programs	63,195	35,186	74,588	24,983	* 61	49,543
Insurance	102,580	179,721	251,095	145,235	* 1,053	104,806
Legal and professional services	61,198	133,592	469,759	389,445	* 83	80,231
Meals and entertainment deducted	68,651	687,878	350,940	298,141	* 178	52,622
Mortgage interest	127,122	140,901	153,786	36,730	* 853	116,203
Other interest paid on business indebtedness	30,689	39,638	184,834	116,308	* [4]	68,526
Office expenses	62,876	234,927	285,843	232,543	* 1,395	51,905
Pension and profit-sharing plans	2,667	4,852	10,211	8,304	0	1,907
Rent paid on machinery and equipment	54,108	148,973	270,323	177,088	* 12	93,223
Rent paid on other business property	281,082	499,154	979,951	499,087	* 505	480,359
Repairs	138,797	252,270	360,491	220,577	* 532	139,382
Supplies	193,575	883,762	871,836	633,096	* 94,131	144,609
Salaries and wages	1,155,561	1,242,675	1,298,640	578,171	* 1,640	718,828
Taxes paid	199,748	198,191	454,657	177,498	* 300	276,859
Travel	35,711	126,836	990,087	910,466	* 5,377	74,244
Utilities	165,876	484,504	707,672	494,503	* 3,905	209,264
Other business deductions	724,473	1,445,751	5,639,948	4,055,244	* 4,871	1,579,833
Home office business deductions, total	89,820	1,106,292	700,165	662,684	0	37,481
Depreciation, Form 8829 [3]	10,919	115,991	87,086	80,207	* 262	6,617
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* 61	* [4]	* [4]	0	0
Net income less deficit [1,2]	254,914	7,311,857	8,033,014	7,656,863	35,777	340,373
Net income [1,2]	699,597	8,373,364	11,960,805	10,745,561	* 56,772	1,158,472
Deficit [2]	444,683	1,061,507	3,927,792	3,088,698	* 20,994	818,099

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—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			
	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH NET INCOME						
Number of returns [1]	47,901	889,074	896,204	732,458	* 4,003	159,744
Business receipts, total [1,2]	3,688,547	15,865,422	25,161,153	20,203,379	* 167,092	4,790,683
Income from sales and operations [1]	3,672,455	15,292,480	24,439,135	19,558,510	* 166,461	4,714,165
Other business income	16,093	572,942	722,018	644,869	* 631	76,518
Business deductions, total [1,2]	2,989,008	7,492,058	13,226,533	9,470,912	* 110,320	3,645,301
Cost of sales and operations, total	341,443	387,836	2,403,694	1,333,892	0	1,069,802
Inventory, beginning of year	* 1,509	* 13,079	160,490	94,451	0	66,039
Cost of labor	76,376	* 86,807	201,898	106,349	0	95,549
Purchases	15,906	105,020	1,037,532	375,666	0	661,866
Materials and supplies	* 3,891	89,304	286,679	206,240	0	80,439
Other costs	245,426	101,234	899,938	664,747	0	235,191
Inventory, end of year	* 1,665	* 7,608	182,842	113,560	0	69,283
Advertising expenses	10,680	58,965	221,007	157,854	0	63,153
Car and truck expenses	116,276	647,599	1,004,824	839,925	* 10,999	153,900
Commissions	12,719	43,607	455,642	444,367	0	11,276
Contract labor	127,640	310,904	534,667	458,449	0	76,218
Depletion	0	0	21	* 17	0	* 4
Depreciation	84,292	225,540	610,479	465,105	0	145,374
Employee benefit programs	40,422	29,271	34,254	16,364	0	17,890
Insurance	64,902	117,838	119,776	71,244	* 24	48,509
Legal and professional services	30,545	78,843	275,575	244,595	0	30,980
Meals and entertainment deducted	53,711	534,531	204,258	190,888	0	13,370
Mortgage interest	89,637	117,350	37,886	19,027	0	18,860
Other interest paid on business indebtedness	12,874	25,435	85,032	52,358	0	32,673
Office expenses	20,050	129,339	163,035	137,375	* 157	25,503
Pension and profit-sharing plans	1,034	* 706	7,355	6,245	0	* 1,110
Rent paid on machinery and equipment	10,520	68,912	164,207	126,058	0	38,149
Rent paid on other business property	179,600	355,326	635,559	302,359	0	333,200
Repairs	71,859	146,990	153,508	95,126	* 81	58,302
Supplies	111,403	635,550	503,065	339,072	* 93,053	70,940
Salaries and wages	764,791	847,634	548,225	235,896	0	312,329
Taxes paid	132,100	129,876	188,645	113,218	* 30	75,396
Travel	21,124	95,456	650,975	612,228	* 4,413	34,334
Utilities	106,081	358,522	397,531	295,195	0	102,336
Other business deductions	493,034	1,095,995	3,014,083	2,193,672	* 1,563	818,849
Home office business deductions, total	81,054	886,971	566,041	537,082	0	28,959
Depreciation, Form 8829 [3]	10,640	84,590	44,360	41,923	0	2,437
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 61	* [4]	* [4]	0	0
Net income [1,2]	699,597	8,373,364	11,960,805	10,745,561	* 56,772	1,158,472
Returns with Schedule C-EZ:						
Number of returns	11,738	318,698	318,790	246,235	* 8	72,547
Business receipts	73,109	2,428,048	1,523,326	1,250,370	* 137	272,819
Business deductions	* 11,221	163,061	258,316	188,959	0	69,356
Net income	61,888	2,264,987	1,265,011	1,061,411	* 137	203,462

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Accommodation, food services, and drinking places						Other services
	Total	Accommodation				Food services and drinking places	Total
		Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	431,068	49,306	23,755	16,922	8,630	381,762	2,778,596
Business receipts, total [1.2]	47,127,039	4,722,927	3,628,706	536,253	557,968	42,404,111	86,896,360
Income from sales and operations [1]	46,596,306	4,591,414	3,506,741	527,870	556,803	42,004,891	85,661,077
Other business income (loss) [1]	530,733	131,513	121,965	8,383	* 1,164	399,220	1,235,284
Business deductions, total [1.2]	45,713,316	4,681,896	3,634,952	555,079	491,866	41,031,419	64,224,392
Cost of sales and operations, total	18,152,334	346,726	297,728	18,412	* 30,586	17,805,608	18,881,798
Inventory, beginning of year	777,653	62,311	57,855	* 4,179	* 277	715,342	1,507,439
Cost of labor	1,661,602	89,010	88,795	* 164	* 50	1,572,592	1,981,342
Purchases	14,626,598	122,627	106,062	13,353	* 3,213	14,503,971	10,916,677
Materials and supplies	1,121,702	37,080	32,644	* 312	* 4,124	1,084,622	4,382,237
Other costs	701,469	118,936	91,766	3,990	* 23,180	582,533	1,720,026
Inventory, end of year	736,691	83,239	79,395	* 3,587	* 258	653,452	1,625,923
Advertising expenses	736,620	86,823	69,919	12,486	4,418	649,797	1,013,171
Car and truck expenses	879,040	99,547	50,854	31,320	17,373	779,493	5,301,133
Commissions	224,086	84,516	38,554	* 754	* 45,208	139,570	618,563
Contract labor	416,990	86,259	35,275	45,751	* 5,233	330,731	2,817,740
Depletion	* 43	* 8	* 8	0	0	* 35	11,730
Depreciation	1,856,295	592,743	437,996	115,170	39,577	1,263,552	2,402,382
Employee benefit programs	86,444	26,960	24,127	* 1,486	* 1,346	59,485	141,095
Insurance	732,004	139,899	101,182	22,592	16,125	592,105	1,138,487
Legal and professional services	372,065	61,338	38,169	6,159	17,010	310,727	650,626
Meals and entertainment deducted	104,587	24,369	14,345	4,960	5,065	80,218	376,203
Mortgage interest	510,986	324,513	286,080	20,795	17,638	186,473	394,637
Other interest paid on business indebtedness	322,776	94,859	79,589	6,431	* 8,839	227,917	417,684
Office expenses	223,832	33,095	20,893	6,414	5,787	190,737	894,950
Pension and profit-sharing plans	9,903	1,939	1,524	* 8	* 406	7,964	18,360
Rent paid on machinery and equipment	293,717	15,255	14,952	236	* 66	278,462	822,114
Rent paid on other business property	3,375,519	150,990	121,674	3,843	* 25,473	3,224,529	6,412,573
Repairs	888,844	235,113	162,817	31,998	40,298	653,731	1,008,624
Supplies	1,230,272	214,954	160,787	22,248	31,919	1,015,317	4,068,715
Salaries and wages	6,972,948	610,202	514,978	37,509	57,716	6,362,746	4,614,825
Taxes paid	1,966,195	336,160	291,390	28,739	16,030	1,630,035	1,391,761
Travel	122,233	21,814	15,233	4,587	1,994	100,419	548,588
Utilities	2,620,670	481,302	371,547	76,295	33,460	2,139,368	3,224,229
Other business deductions	3,483,338	574,115	451,079	52,739	70,297	2,909,223	5,870,565
Home office business deductions, total	95,207	36,002	33,534	* 2,468	0	59,205	649,867
Depreciation, Form 8829 [3]	7,523	1,868	* 206	* 1,662	0	5,656	90,259
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1.2]	1,511,795	55,696	8,149	-19,034	66,581	1,456,099	22,728,898
Net income [1.2]	4,283,279	574,961	400,305	76,945	97,711	3,708,318	26,877,897
Deficit [2]	2,771,484	519,265	392,156	95,979	31,130	2,252,218	4,148,999

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Accommodation, food services, and drinking places						Other services
	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		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
BUSINESSES WITH NET INCOME							
Number of returns [1]	265,339	26,274	14,115	7,455	4,704	239,065	2,221,179
Business receipts, total [1,2]	33,775,267	2,306,049	1,769,748	283,202	253,099	31,469,218	76,456,303
Income from sales and operations [1]	33,390,963	2,257,716	1,727,536	277,126	253,054	31,133,247	75,627,682
Other business income	384,304	48,333	42,212	6,076	* 45	335,971	828,620
Business deductions, total [1,2]	29,518,644	1,731,453	1,369,717	206,257	155,480	27,787,191	49,583,139
Cost of sales and operations, total	13,044,086	109,768	101,131	7,653	* 984	12,934,318	15,470,221
Inventory, beginning of year	383,440	3,042	2,124	* 641	* 277	380,398	1,044,999
Cost of labor	1,408,336	* 33,228	* 33,184	* 44	0	1,375,107	1,546,227
Purchases	10,181,649	17,494	9,242	* 7,287	* 965	10,164,155	9,012,698
Materials and supplies	917,881	* 21,625	* 21,598	* 27	0	896,256	3,519,410
Other costs	504,006	37,083	36,955	* 128	0	466,923	1,430,553
Inventory, end of year	351,226	2,704	1,972	* 474	* 258	348,522	1,083,666
Advertising expenses	472,134	34,562	28,273	5,167	* 1,121	437,572	736,369
Car and truck expenses	497,415	46,996	29,439	3,537	* 14,021	450,419	3,853,927
Commissions	117,400	17,332	12,277	* 183	* 4,872	100,068	538,726
Contract labor	307,458	56,409	12,003	* 44,210	* 196	251,049	2,198,272
Depletion	* 20	0	0	0	0	* 20	* 10,725
Depreciation	756,380	140,973	113,862	21,414	* 5,697	615,407	1,423,085
Employee benefit programs	41,593	5,680	4,009	* 331	* 1,339	35,914	105,485
Insurance	446,155	51,157	39,529	6,003	* 5,625	394,997	842,326
Legal and professional services	208,990	17,576	13,589	2,373	* 1,614	191,414	460,391
Meals and entertainment deducted	53,312	10,365	3,245	* 2,275	* 4,845	42,947	301,220
Mortgage interest	200,797	96,206	87,566	* 5,561	* 3,078	104,591	249,131
Other interest paid on business indebtedness	132,723	27,322	25,674	* 223	* 1,425	105,401	254,599
Office expenses	117,265	9,933	7,658	1,679	* 596	107,332	650,730
Pension and profit-sharing plans	9,243	* 1,593	* 1,179	* 8	* 406	7,649	13,445
Rent paid on machinery and equipment	157,896	1,255	1,141	* 103	* 11	156,642	643,334
Rent paid on other business property	2,323,497	81,617	61,624	* 3,141	* 16,852	2,241,879	5,113,720
Repairs	494,797	85,714	72,754	11,060	* 1,900	409,083	669,216
Supplies	767,221	135,185	99,708	7,089	* 28,388	632,036	3,149,287
Salaries and wages	4,381,893	232,506	169,583	* 26,015	* 36,909	4,149,387	3,604,075
Taxes paid	1,236,819	144,895	126,012	13,078	5,805	1,091,924	1,102,553
Travel	56,652	5,614	4,882	* 155	* 577	51,037	389,078
Utilities	1,600,555	205,227	174,657	21,914	* 8,656	1,395,328	2,392,241
Other business deductions	1,997,454	187,761	155,792	21,407	10,562	1,809,694	4,389,877
Home office business deductions, total	60,523	* 23,412	* 23,412	0	0	37,111	497,355
Depreciation, Form 8829 [3]	2,901	* 63	* 63	0	0	2,839	58,329
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	4,283,279	574,961	400,305	76,945	97,711	3,708,318	26,877,897
Returns with Schedule C-EZ:							
Number of returns	47,283	* 4,600	* 2,578	* 2,023	0	42,683	576,102
Business receipts	308,998	* 18,585	* 15,493	* 3,091	0	290,414	4,738,037
Business deductions	36,366	* 2,395	* 717	* 1,678	0	33,971	533,974
Net income	272,632	* 16,189	* 14,776	* 1,413	0	256,443	4,204,063

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	366,107	183,822	89,063	93,221	401,622	1,768,740	242,128	549,915
Business receipts, total [1,2]	24,089,153	12,067,508	7,122,787	4,898,858	14,997,580	44,276,911	3,532,716	6,368,264
Income from sales and operations [1]	23,932,465	12,023,954	7,085,858	4,822,653	14,756,442	43,622,601	3,349,569	6,271,080
Other business income (loss) [1]	156,688	43,554	36,930	76,205	241,138	654,310	183,148	97,184
Business deductions, total [1,2]	21,307,316	10,840,436	6,146,316	4,320,565	11,929,438	29,181,432	1,806,205	3,459,940
Cost of sales and operations, total	9,573,097	4,671,287	2,798,109	2,103,701	5,003,001	4,287,164	* 18,537	673,745
Inventory, beginning of year	586,720	252,496	160,118	174,105	466,362	437,375	* 16,982	78,770
Cost of labor	829,723	451,103	299,461	79,160	407,585	743,857	* 177	* 54,497
Purchases	6,245,636	3,305,194	1,427,069	1,513,373	2,749,949	1,914,607	* 6,484	168,252
Materials and supplies	1,908,517	803,767	776,746	328,004	1,416,951	1,046,910	* 9,858	230,148
Other costs	599,025	108,443	292,987	197,594	476,020	644,340	* 642	199,603
Inventory, end of year	596,525	249,716	158,273	188,536	513,866	499,925	* 15,608	57,525
Advertising expenses	265,640	136,143	84,779	44,717	155,728	584,089	7,715	65,937
Car and truck expenses	1,090,412	561,882	362,199	166,331	1,360,282	2,355,070	495,369	667,718
Commissions	42,140	9,565	29,310	* 3,265	30,689	528,538	* 17,195	45,760
Contract labor	616,025	307,656	231,492	76,876	531,649	1,668,607	* 1,459	61,087
Depletion	* 2,640	* 2,623	0	* 16	* 1,179	* 7,912	0	* 1,912
Depreciation	801,250	378,294	219,634	203,322	417,068	1,133,182	50,882	86,837
Employee benefit programs	67,815	31,254	30,397	6,163	13,474	50,827	* 8,979	5,047
Insurance	403,207	201,011	96,376	105,821	252,435	467,275	15,570	50,500
Legal and professional services	169,212	72,197	61,339	35,675	91,999	362,261	27,155	34,923
Meals and entertainment deducted	67,863	29,998	22,355	15,510	75,525	183,585	49,231	51,756
Mortgage interest	155,532	75,197	42,987	37,348	59,602	163,578	* 15,925	28,505
Other interest paid on business indebtedness	174,262	76,331	43,185	54,746	81,486	161,244	* 691	10,401
Office expenses	191,748	101,580	53,168	36,999	125,595	492,404	85,203	62,070
Pension and profit-sharing plans	9,010	* 112	* 4,568	* 4,329	* 626	3,890	* 4,834	* 4,785
Rent paid on machinery and equipment	190,363	67,714	90,336	32,313	87,149	513,146	* 31,457	23,013
Rent paid on other business property	1,236,595	729,747	274,714	232,134	348,917	4,759,664	67,397	81,571
Repairs	313,584	151,253	72,842	89,489	147,091	518,546	29,402	96,872
Supplies	988,143	570,037	245,434	172,672	617,514	2,394,502	68,556	163,189
Salaries and wages	1,675,734	778,434	598,568	298,732	584,652	2,328,873	* 25,566	69,455
Taxes paid	578,505	291,533	168,109	118,862	207,202	597,601	8,454	35,276
Travel	65,682	24,599	31,446	9,636	98,377	264,015	120,514	107,247
Utilities	856,004	449,601	212,546	193,857	391,701	1,878,809	97,715	139,283
Other business deductions	1,676,492	1,055,795	358,325	262,372	1,011,288	2,720,614	462,171	722,999
Home office business deductions, total	72,479	55,496	* 11,792	* 5,191	156,726	366,382	54,279	42,591
Depreciation, Form 8829 [3]	9,920	8,641	* 687	* 592	31,020	44,035	5,285	2,136
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income less deficit [1,2]	2,802,367	1,227,072	996,539	578,756	3,075,209	15,122,783	1,728,539	2,909,189
Net income [1,2]	3,922,982	1,845,626	1,192,263	885,093	3,746,113	17,204,347	2,004,455	3,545,470
Deficit [2]	1,120,615	618,554	195,724	306,337	670,904	2,081,564	275,916	636,281

Footnotes at end of table.

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Net income status, item	Other services—continued							
	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)				
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
BUSINESSES WITH NET INCOME								
Number of returns [1]	258,253	127,194	66,833	64,226	302,886	1,474,348	185,692	452,537
Business receipts, total [1,2]	20,466,550	10,384,952	6,232,709	3,848,890	13,060,387	39,613,879	3,315,487	5,588,406
Income from sales and operations [1]	20,427,649	10,363,618	6,221,606	3,842,425	12,898,219	39,166,343	3,135,471	5,526,454
Other business income	38,901	21,334	11,102	6,465	162,167	447,536	180,016	61,952
Business deductions, total [1,2]	16,543,568	8,539,326	5,040,446	2,963,797	9,314,274	22,414,266	1,311,032	2,043,600
Cost of sales and operations, total	7,935,690	3,976,604	2,388,569	1,570,517	4,085,967	3,433,852	* 14,711	487,923
Inventory, beginning of year	425,203	181,155	129,200	114,848	310,773	292,294	* 16,729	* 34,758
Cost of labor	669,300	401,066	218,969	* 49,264	272,186	604,563	* 177	* 49,426
Purchases	5,356,952	2,934,047	1,247,823	1,175,082	2,230,206	1,422,273	* 3,268	137,792
Materials and supplies	1,448,121	567,049	654,624	226,449	1,205,809	856,714	* 8,766	216,847
Other costs	472,340	73,394	269,039	129,907	404,672	552,969	* 573	* 82,279
Inventory, end of year	436,226	180,107	131,085	125,033	337,679	294,961	* 14,801	33,178
Advertising expenses	202,535	102,528	72,957	27,051	117,607	414,955	* 1,273	31,501
Car and truck expenses	747,174	345,464	309,543	92,166	996,845	1,742,481	367,427	413,646
Commissions	35,758	4,678	29,183	* 1,896	27,532	458,704	* 16,732	38,526
Contract labor	464,425	230,948	200,650	32,828	496,668	1,236,058	* 1,122	44,423
Depletion	* 2,210	* 2,194	0	* 16	* 1,175	* 7,339	0	* 92
Depreciation	499,307	244,200	160,149	94,959	218,701	684,678	20,399	42,206
Employee benefit programs	59,303	26,118	27,251	* 5,934	12,746	24,458	* 8,979	* 2,375
Insurance	291,476	146,900	78,683	65,894	184,110	354,659	12,081	30,532
Legal and professional services	122,648	46,150	54,355	22,142	66,466	252,384	18,892	16,971
Meals and entertainment deducted	52,026	22,620	18,643	10,763	61,941	147,530	39,723	34,109
Mortgage interest	97,122	52,740	32,662	11,720	32,880	119,129	0	* 17,843
Other interest paid on business indebtedness	116,521	62,192	24,215	30,114	49,359	88,318	* 402	8,498
Office expenses	134,002	68,971	45,002	20,029	98,541	355,137	63,050	40,003
Pension and profit-sharing plans	* 4,963	* 112	* 4,252	* 599	* 626	3,022	* 4,834	* 4,717
Rent paid on machinery and equipment	128,678	46,964	56,735	24,979	68,910	441,047	* 4,699	12,104
Rent paid on other business property	908,021	545,824	186,306	175,891	255,722	3,891,953	58,024	63,306
Repairs	217,350	117,689	55,234	44,427	93,470	352,826	5,570	60,023
Supplies	700,912	407,303	176,629	116,979	461,086	1,941,389	45,900	87,456
Salaries and wages	1,363,975	627,670	512,207	224,097	481,360	1,733,183	* 25,557	39,387
Taxes paid	478,193	246,883	142,603	88,706	171,836	446,641	5,883	23,082
Travel	48,391	19,267	27,514	1,610	63,005	192,335	85,347	62,912
Utilities	621,585	342,290	172,480	106,815	293,078	1,414,782	62,796	90,294
Other business deductions	1,235,671	799,553	253,573	182,545	784,519	2,008,465	361,223	249,997
Home office business deductions, total	51,751	42,370	* 8,747	* 634	114,386	286,761	44,458	21,598
Depreciation, Form 8829 [3]	6,874	6,387	* 486	0	16,376	30,958	4,121	* 496
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income [1,2]	3,922,982	1,845,626	1,192,263	885,093	3,746,113	17,204,347	2,004,455	3,545,470
Returns with Schedule C-EZ:								
Number of returns	39,038	15,980	* 8,044	15,014	80,815	400,591	55,658	293,816
Business receipts	293,654	159,291	* 29,710	104,654	556,804	3,545,147	342,432	1,952,059
Business deductions	23,884	* 11,094	* 2,304	* 10,486	78,485	389,653	41,951	127,463
Net income	269,770	148,197	* 27,405	94,168	478,319	3,155,494	300,481	1,824,596

Footnotes at end of table.

Sole Proprietorship Returns, 2010

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Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2010—Continued

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

Footnotes

*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 incomes, business expenses of \$5,000 or less, used the cash accounting method, 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.

[3] These are selected line items from Form 8829, *Expenses for Business Use of Your Home*, and do not represent the total of the home office business deduction found on the Schedule C.

[4] Less than \$500.

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