Sole Proprietorship Returns, 2013



by Adrian Dungan

or Tax Year 2013, there were approximately 24.1 million individual income tax returns that reported nonfarm sole proprietorship activity, a 2.2-percent increase from 2012. Total nonfarm sole proprietorship profits fell to \$302.3 billion in 2013, a 0.9-percent decline from 2012. In constant dollars, total profits decreased by 2.6 percent in 2013. Total profits as a percent of business receipts were 22.5 percent for 2013, the second highest level in this data series which begins in 1988. The largest rise in profits was reported by the real estate and rental and leasing sector which increased 12.1 percent or \$2.6 billion. The professional, scientific, and technical services sector accounted for the largest profits of any sector. Though profits fell to \$73.5 billion, a 3.9-percent decline in 2013, this sector accounted for 24.3 percent of total profits.

For sole proprietorships as a whole, receipts increased 3.1 percent, while deductions increased 4.3 percent. In constant dollars, the level of receipts was close to the year 2000 level,

but still 8.1 percent below the peak receipts of 2007. The construction sector reported the largest percentage of total business receipts, with 14.9 percent, while the retail trade sector had the largest percentage of total business deductions, with 17.4 percent. The real estate and rental and leasing sector reported the largest rise in business receipts, with a 9.6-percent increase. Among all industrial sectors, the health care and social assistance sector was the only sector which experienced a downturn in receipts, losing \$3.0 billion or 2.5 percent. This sector also reported the only decrease in deductions, with a decline of \$1.8 billion or 2.5 percent.

Returns and Receipts

Between 2012 and 2013, the number of individual income tax returns reporting nonfarm sole proprietorship activity increased 2.2 percent to 24.1 million (Figure A). The largest sector in terms of number of returns was the professional, scientific, and

Figure A
Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sector, Tax Years 2012 and 2013
[Number of returns is in thousands—money amounts are in billions of dollars]

	N	umber of retur	ns	Tota	Il business rec	eipts	Total business deductions [1]			
Selected industrial sector	2012	2013	Percentage change	2012	2013	Percentage change	2012	2013	Percentage change	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All nonfarm industries	23,553.9	24,074.7	2.2	1,301.6	1,341.6	3.1	997.6	1,040.4	4.3	
Construction	2,648.7	2,700.3	1.9	188.5	200.5	6.4	154.8	166.7	7.7	
Specialty trade contractors	2,088.0	2,149.9	3.0	131.1	140.5	7.1	105.0	114.0	8.5	
Wholesale trade (merchant wholesalers)	360.9	345.9	-4.2	53.7	54.8	2.0	48.4	50.2	3.7	
Retail trade	2,298.7	2,379.9	3.5	190.9	191.9	0.5	179.7	181.4	1.0	
Transportation and warehousing	1,133.1	1,180.4	4.2	93.0	95.6	2.8	79.9	83.0	3.9	
Finance and insurance	616.1	618.3	0.4	74.5	78.6	5.5	55.6	59.3	6.7	
Real estate and rental and leasing	1,189.8	1,163.4	-2.2	61.8	67.7	9.6	40.5	43.9	8.2	
Real estate	1,132.2	1,104.2	-2.5	57.0	63.5	11.4	36.0	39.8	10.4	
Professional, scientific, and technical services	3,227.6	3,274.6	1.5	173.6	174.2	0.3	97.2	100.9	3.8	
Administrative and support and waste										
management and remediation services	2,520.7	2,601.8	3.2	69.3	71.5	3.2	47.3	49.4	4.3	
Health care and social assistance	2,189.0	2,115.8	-3.3	122.3	119.3	-2.5	72.8	71.0	-2.5	
Arts, entertainment, and recreation	1,476.5	1,512.0	2.4	36.1	37.9	5.1	26.9	28.8	6.9	
Performing arts, spectator sports,										
and related industries	1,201.7	1,222.4	1.7	26.9	29.1	7.9	18.4	20.2	10.2	
Other services	3,116.1	3,175.2	1.9	94.7	98.0	3.5	68.3	72.6	6.3	
Personal and laundry services	2,054.6	2,132.7	3.8	52.1	52.7	1.1	33.8	34.6	2.2	
All other sectors	2,776.6	3,007.2	8.3	143.2	151.5	5.8	126.1	133.3	5.7	

^[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. Percentages were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

For 2013, the 24,074,684 nonfarm sole proprietorship returns accounted for an estimated 26,745,849 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 2013. 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. Prior to 1998 industries were classified using the Standard Industrial Classification (SIC). Due to coding changes, comparisons between data by industries from 1998–2013 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 under the SIC system inappropriate. For example, in 1997, finance, insurance, and real estate were classified as one industry under the SIC system, 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.

technical services sector. The number of returns in this sector rose to 3.3 million, an increase of 1.5 percent from 2012. The second largest sector based on returns was the other services sector which is mainly comprised of personal and laundry services. This sector had a 1.9-percent increase in number of returns to 3.2 million. The transportation and warehousing sector had the largest percentage increase in number of returns among all sectors, increasing 4.2 percent for 2013.

Total business receipts (the sum of "income from sales and operations" and "other business income") for all nonfarm sole proprietorship industries increased 3.1 percent, from \$1,301.6 billion to \$1,341.6 billion.² The construction sector had the largest amount of business receipts, accounting for 14.9 percent of

the total in 2013. The industry that had the largest percentage gain in business receipts in 2013 was real estate and rental and leasing with an increase of 9.6 percent. The construction sector had the second largest percentage gain, increasing by 6.4 percent from \$188.5 billion to \$200.5 billion. Construction also experienced the largest dollar increase in receipts, which rose by \$12.0 billion. The only industry that showed a decrease in business receipts for 2013 was the health care and social assistance sector, which declined by 2.5 percent. In constant dollar terms, total business receipts for 2013 increased 1.1 percent to \$1,251.1 billion (Figure B),³ very close to the \$1,246.9 billion total for the year 2000, but still well below the peak level of \$1,360.7 billion in 2007.

Figure B
Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2013
[Money amounts are in billions of dollars]

Tax year	Tota	al business rece	ipts	Total b	usiness deducti	ons [1]	Net inco	me less deficit	(profits)
		Constant	dollars [2]		Constant	dollars [2]		Constant	dollars [2]
rax year	Current dollars	Amount	Percentage change	Current dollars	Amount	Percentage change	Current dollars	Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	672.0	1,084.3	[3]	545.7	880.5	[3]	126.3	203.8	[3]
1989	692.8	1,076.0	-0.8	560.2	870.0	-1.2	132.7	206.1	1.1
1990	730.6	1,094.1	1.7	589.2	882.4	1.4	141.4	211.8	2.7
1991	712.6	1,032.9	-5.6	571.2	827.9	-6.2	141.5	205.1	-3.1
1992	737.1	1,044.6	1.1	583.1	826.3	-0.2	154.0	218.2	6.4
1993	757.2	1,048.1	0.3	600.8	831.6	0.6	156.5	216.6	-0.8
1994	790.6	1,071.6	2.2	623.8	845.5	1.7	166.8	226.1	4.4
1995	807.4	1,071.9	[4]	638.1	847.2	0.2	169.3	224.7	-0.6
1996	843.2	1,099.5	2.6	666.5	869.0	2.6	176.8	230.5	2.6
1997	870.4	1,115.8	1.5	683.9	876.7	0.9	186.6	239.3	3.8
1998	918.3	1,164.5	4.4	716.2	908.2	3.6	202.3	256.5	7.2
1999	969.3	1,210.8	4.0	761.4	951.1	4.7	207.9	259.7	1.3
2000	1,021.0	1,246.9	3.0	806.4	984.8	3.5	214.7	262.2	1.0
2001	1,016.8	1,214.1	-2.6	799.6	954.8	-3.1	217.4	259.6	-1.0
2002	1,029.7	1,210.9	-0.3	808.9	951.2	-0.4	221.1	260.0	0.2
2003	1,050.2	1,210.9	[4]	820.2	945.7	-0.6	230.3	265.6	2.1
2004	1,139.5	1,278.7	5.6	892.4	1,001.4	5.9	247.6	277.8	4.6
2005	1,222.9	1,329.5	4.0	953.4	1,036.5	3.5	269.9	293.5	5.6
2006	1,278.4	1,348.3	1.4	1,001.1	1,055.9	1.9	278.0	293.2	-0.1
2007	1,324.4	1,360.7	0.9	1,044.3	1,073.0	1.6	280.6	288.2	-1.7
2008	1,317.4	1,327.4	-2.4	1,053.7	1,061.7	-1.1	264.5	266.5	-7.5
2009	1,178.4	1,178.4	-11.2	934.5	934.5	-12.0	244.8	244.8	-8.1
2010	1,195.5	1,181.2	0.2	929.0	917.8	-1.8	267.7	264.5	8.0
2011	1,265.9	1,225.4	3.7	984.2	952.7	3.8	282.6	273.6	3.4
2012	1,301.6	1,237.1	1.0	997.6	948.1	-0.5	304.9	289.8	5.9
2013	1,341.6	1,251.1	1.1	1,040.4	969.8	2.3	302.3	282.3	-2.6

^[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.

NOTE: Percentages were calculated before rounding

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

³ Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business. Indices used for this article were:

Year	Indices	Year	Indices	Year	Indices	Year	Indices
1988	61.974	1995	75.321	2002	85.038	2009	100.000
1989	64.388	1996	76.695	2003	86.729	2010	101.217
1990	66.774	1997	78.009	2004	89.114	2011	103.307
1991	68.993	1998	78.855	2005	91.981	2012	105.213
1992	70.564	1999	80.061	2006	94.812	2013	106.926
1993	72.244	2000	81.883	2007	97.334		
1994	73.781	2001	83.753	2008	99.25		

^[2] Current dollars are the value of a dollar at the time it was measured. 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 2009 = 100.

^[4] Less than 0.05 percent.

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.

Figure C
Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2012 and 2013

[Money amounts are in millions of dollars]

Business deductions	2012	2013	Percentage increase
	(1)	(2)	(3)
Business deductions, total [1]	997,563.2	1,040,388.8	4.3
Cost of sales and operations, total	389,755.3	405,646.2	4.1
Inventory, beginning of year	39,186.8	40,341.6	2.9
Cost of labor	30,613.0	32,792.1	7.1
Purchases	251,131.3	259,752.1	3.4
Materials and supplies	49,980.4	51,766.9	3.6
Other costs	59,269.4	62,627.6	5.7
Inventory, end of year	40,425.8	41,634.1	3.0
Business expenses, total	607,808.0	634,742.5	4.4
Advertising expenses	13,699.9	14,912.6	8.9
Car and truck expenses	86,142.0	89,043.0	3.4
Commissions	14,243.8	14,171.4	-0.5
Contract labor	42,039.7	47,646.4	13.3
Depletion	937.1	1,047.5	11.8
Depreciation [2]	34,244.9	35,378.6	3.3
Employee benefit programs	2,940.9	3,105.4	5.6
Home office business deductions [2]	10,038.9	9,593.5	-4.4
Depreciation, Form 8829	1,336.9	1,266.3	-5.3
Insurance	16,879.7	17,994.6	6.6
Legal and professional services	10,848.1	11,574.5	6.7
Meals and entertainment deducted	8,806.9	9,511.8	8.0
Mortgage interest	3,621.2	3,426.7	-5.4
Other interest paid on business indebtedness	5,736.3	5,579.3	-2.7
Office expenses	11,998.0	12,349.6	2.9
Pension and profit-sharing plans	1,283.5	1,121.9	-12.6
Rent paid on machinery and equipment	8,754.7	9,253.9	5.7
Rent paid on other business property	34,370.9	36,083.4	5.0
Repairs	16,783.5	17,767.5	5.9
Salaries and wages	79,758.1	83,238.9	4.4
Supplies	33,525.3	35,105.2	4.7
Taxes paid	18,173.1	18,850.2	3.7
Travel	13,470.8	14,201.7	5.4
Utilities	27,981.6	31,150.4	11.3
Other business expenses [3]	109,212.4	110,118.4	0.8
Schedule C-EZ business expenses	4,264.5	4,579.0	7.4

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

Deductions

Total business deductions ("cost of sales and operations" plus business expenses, including expenses for home office) in current dollars increased 4.3 percent from \$997.6 billion in 2012 to \$1,040.4 billion in 2013 (Figure A).^{4,5} Deductions for the retail trade sector, the largest sector in terms of total business deductions, increased 1.0 percent from \$179.7 billion in 2012 to \$181.4 billion in 2013. The second largest sector, the construction sector, reported an increase in deductions of 7.7 percent (\$11.9 billion) to \$166.7 billion. The largest percentage decrease occurred within the health care and social assistance

sector, which dropped by 2.5 percent or \$1.8 billion. When accounting for inflation, total business deductions increased 2.3 percent in 2013.

The cost of sales and operations, which represented 39.0 percent of total 2013 business deductions (\$405.6 billion), increased 4.1 percent from 2012 (Figure C). Total business "expenses" (total business deductions minus the cost of sales and operations) were \$634.7 billion for 2013, a 4.4-percent increase from the 2012 amount. The main components of total business expenses are highlighted in Figure D. The two largest components were car and truck expenses accounting for \$89.0 billion

^[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.

^[3] Other business expenses includes some expenses from electronically filed Schedule C-EZ returns.

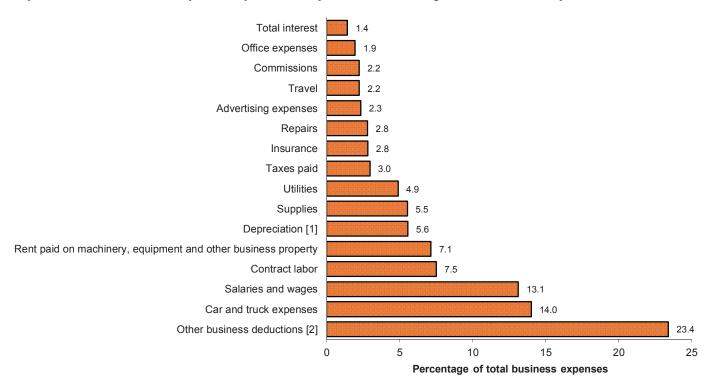
NOTES: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

⁴ Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which is reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners 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.

Susiness 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.

Figure D
Components of Nonfarm Sole Proprietorship Business Expenses as a Percentage of Total Business Expenses, Tax Year 2013



[1] 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 [2] below.

[2] Includes depletion; employee benefit programs; legal and professional services; pension and profit-sharing plans; meals and entertainment; home office; and other business expenses. Other business deductions also includes all Schedule C-EZ, Net Profit from Business, deductions (\$4.6 billion).

NOTES: Total business expenses equals all business deductions minus cost of sales and operations.

Percents are based on an estimated total business expense of \$634.7 billion. Detail may not add to 100 percent because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

(14.0 percent) and salaries and wages accounting for \$83.2 billion (13.1 percent). The next largest components of business expenses were contract labor (7.5 percent of total business expenses), and rent paid on business property, machinery, and equipment (7.1 percent).

Historically, constant dollar depreciation increased almost every year from 1993 through 2003 and then declined 7 out of the 9 years from 2004 until 2012 (Figure E).⁶ The increases in 2003 and 2008 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). 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 a constant dollar depreciation increase of 11.7 percent for 2003, which was the highest growth in depreciation of any year between 1988 and

had less effect on their depreciation deductions.

2013. But the initial jump in depreciation was followed in subsequent years by trends of decreased depreciation, which is consistent with deductions being accelerated into the year of expensing. From 2004 through 2007, constant dollar declines of depreciation were reported for all 4 years. In 2004, constant dollar depreciation deductions decreased by 0.01 percent, marking the first drop in 9 years. This downward trend was even more evident in 2005, as constant dollar depreciation fell by 11.7 percent, followed by decreases of 3.2 percent in 2006 and 1.0 percent in 2007. During this same 4-year period, section 179 limits gradually increased for inflation, finally rising to \$125,000 in 2007.7 In 2008, the section 179 limit was doubled to \$250,000, and there was a 2.5-percent increase in constant dollar depreciation. The \$250,000 limit remained for 2009 and depreciation dropped 17.3 percent which was the largest decrease since at least 1988. In 2010, the section 179 limit was again doubled to \$500,000, and constant dollar depreciation increased by 0.4

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

⁶ 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. Tunder 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 Small Business and Work Opportunity Tax Act of 2007 (PL 110-28). The Jobs Creation and Worker Assistance Act of 2002 introduced 30-percent bonus depreciation and the Jobs and Growth Tax Relief Reconciliation Act of 2003 increased the bonus percentage to 50 percent, for

Figure E
Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2013

[Money amounts are in billions of dollars]

		Current dollars [1]	(Constant dollars [1]	Percentage	change in cons	tant dollars [1]
Tax year	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	234.8	31.0	42.1	[3]	[3]	[3]
1989	152.4	19.7	24.5	236.7	30.6	38.1	0.8	-1.2	-9.6
1990	161.7	20.2	23.7	242.2	30.3	35.5	2.3	-1.1	-6.7
1991	162.4	20.9	23.1	235.4	30.3	33.5	-2.8	0.1	-5.7
1992	173.5	19.5	23.3	245.9	27.6	33.0	4.5	-8.8	-1.4
1993	177.0	20.5	25.0	245.0	28.4	34.6	-0.4	2.7	4.8
1994	187.8	21.0	26.2	254.5	28.5	35.5	3.9	0.3	2.6
1995	191.7	22.5	26.2	254.5	29.8	34.8	[4]	4.8	-1.9
1996	200.1	23.4	27.4	260.9	30.5	35.7	2.5	2.1	2.4
1997	210.5	23.8	28.6	269.8	30.5	36.7	3.4	0.2	2.8
1998	226.2	23.9	29.1	286.8	30.3	36.9	6.3	-0.7	0.7
1999	233.4	25.5	30.6	291.5	31.8	38.3	1.6	4.8	3.6
2000	245.2	30.5	32.2	299.5	37.3	39.3	2.7	17.2	2.7
2001	250.2	32.8	33.4	298.7	39.2	39.9	-0.3	5.1	1.5
2002	257.3	36.2	36.6	302.6	42.5	43.1	1.3	8.7	8.0
2003	269.1	38.8	41.8	310.3	44.7	48.1	2.5	5.1	11.7
2004	290.5	42.9	42.9	326.0	48.2	48.1	5.1	7.7	[4]
2005	314.8	44.8	39.1	342.2	48.7	42.5	5.0	1.2	-11.7
2006	326.8	48.7	39.0	344.7	51.4	41.1	0.7	5.5	-3.2
2007	335.1	54.5	39.6	344.3	56.0	40.7	-0.1	9.0	-1.0
2008	325.3	60.8	41.4	327.7	61.2	41.8	-4.8	9.2	2.5
2009	308.9	64.1	34.5	308.9	64.1	34.5	-5.7	4.7	-17.3
2010	323.2	55.5	35.1	319.3	54.8	34.7	3.4	-14.4	0.4
2011	337.0	54.3	35.6	326.2	52.6	34.5	2.2	-4.1	-0.7
2012	357.1	52.2	34.2	339.4	49.6	32.5	4.0	-5.7	-5.6
2013	357.4	55.1	35.4	334.3	51.6	33.1	-1.5	4.0	1.7

[1] Current dollars are the value of a dollar at the time it was measured. 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 2009 = 100.

NOTE: Percentage changes were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

percent from \$34.5 billion to \$34.7 billion. The limit was increased as part of stimulus packages in response to the Great Recession.⁸ The section 179 limit remained \$500,000 for Tax Years 2011 through 2013. For 2011, constant dollar depreciation dropped by 0.7 percent and in 2012 it dropped another 5.6 percent down to \$32.5 billion, the lowest level over the 26 years of this study. In 2013, constant dollar depreciation rose by 1.7 percent to \$33.1 billion, which is almost the same amount as in 1992.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing the Schedule C-EZ, *Net Profit from Business*, a simplified version of Schedule C, *Profit or Loss from Business*. (Schedules C and C-EZ are the sources of nonfarm sole proprietorship statistics.) For Tax Year 2013, 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 tax-payers 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 with a Schedule C-EZ, by the industrial sector. For Tax Year 2013, approximately 4.8 million taxpayers filed the Schedule C-EZ, marking a 1.9-percent increase from the number filed for 2012. Of returns filed for 2013

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

^[3] Not calculated.

^[4] Less than 0.05 percent.

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. 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. For 2010, the amount deducted on all individual returns increased to \$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*.

Figure F
All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sector, Tax Year 2013

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

	N	umber of ret	urns	Total	business rece	eipts	Total bus	siness deduct	ions [1]
Selected industrial sector	Total	With Schedule C-EZ	Percentage of total	Total	With Schedule C-EZ	Percentage of total	Total	With Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	24,074.7	4,818.4	20.0	1,341,571.1	38,348.2	2.9	1,040,388.8	4,579.0	0.4
Construction	2,700.3	485.3	18.0	200,502.8	4,478.4	2.2	166,741.1	517.3	0.3
Wholesale trade (merchant wholesalers)	345.9	42.9	12.4	54,780.6	267.9	0.5	50,208.8	53.4	0.1
Retail trade	2,379.9	254.8	10.7	191,891.6	1,276.0	0.7	181,420.2	263.6	0.1
Transportation and warehousing	1,180.4	128.2	10.9	95,631.4	1,111.3	1.2	83,002.5	156.6	0.2
Finance and insurance	618.3	63.7	10.3	78,556.2	455.6	0.6	59,286.5	52.7	0.1
Real estate and rental and leasing	1,163.4	99.8	8.6	67,717.2	1,227.4	1.8	43,850.2	146.1	0.3
Professional, scientific, and technical services	3,274.6	514.8	15.7	174,182.6	5,721.2	3.3	100,863.8	554.0	0.5
Administrative and support and waste									
management and remediation services	2,601.8	788.3	30.3	71,525.2	6,335.0	8.9	49,382.8	703.9	1.4
Health care and social assistance	2,115.8	556.0	26.3	119,307.4	5,364.4	4.5	70,997.5	495.7	0.7
Arts, entertainment, and recreation	1,512.0	286.7	19.0	37,910.4	1,369.5	3.6	28,791.2	294.2	1.0
Other services	3,175.2	754.0	23.7	98,038.6	6,176.0	6.3	72,583.5	751.0	1.0
All other sectors	3,007.2	843.9	28.1	151,527.1	4,565.5	3.0	133,260.8	590.5	0.4

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

in the administrative and support sector (the largest filers of this schedule), taxpayers filed 0.8 million Schedule C-EZ returns, or 30.3 percent of the total sole proprietorship returns for that sector. For 2013, business receipts from Schedule C-EZ filers totaled \$38.3 billion, or 2.9 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 \$4.6 billion of the total \$1,040.4 billion. Despite having the largest concentration of Schedule C-EZ filers, receipts and deductions reported on the Schedule C-EZ

by the administrative and support services sector accounted for only 8.9 percent of that sector's business receipts and 1.4 percent of that sector's total business deductions.

Profits and Losses

In 2013, many of the largest industrial sectors reported decreased sole proprietorship profits (net income less deficit). Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figures G and H present profits by industrial sector for 2012 and 2013. ¹⁰ Total profits decreased

Figure G
Nonfarm Sole Proprietorship Profits, by Selected Industrial Sector, Tax Years 2012 and 2013
[Money amounts are in billions of dollars]

Specialty trade contractors Wholesale trade (merchant wholesalers) Retail trade Transportation and warehousing Transportation and warehousing Transportation and leasing Transportation and support and waste management and remediation services Transportation and support and waste management and remediation services Transportation and recreation Transportation and recreation Transportation and recreation Transportation and recreation Transportation and recreation and recreation and related industries	Net income less deficit (profits)					
Selected industrial sector	2012	2013	Percentage change			
	(1)	(2)	(3)			
All nonfarm industries	304.9	302.3	-0.9			
Construction	33.8	33.9	0.2			
Specialty trade contractors	26.2	26.6	1.6			
Wholesale trade (merchant wholesalers)	5.3	4.6	-13.4			
Retail trade	11.3	10.6	-6.2			
Transportation and warehousing	13.1	12.7	-3.3			
Finance and insurance	18.9	19.4	2.3			
Real estate and rental and leasing	21.3	23.9	12.1			
Real estate	21.0	23.8	13.0			
Professional, scientific, and technical services	76.5	73.5	-3.9			
Administrative and support and waste management and remediation services	22.0	22.2	0.6			
Health care and social assistance	49.7	48.4	-2.6			
Arts, entertainment, and recreation	9.1	9.3	1.3			
Performing arts, spectator sports, and related industries	8.5	8.9	3.7			
Other services	26.5	25.5	-3.8			
Personal and laundry services	18.3	18.1	-0.9			
All other sectors	17.3	18.5	7.1			

NOTES: Detail may not add to totals because of rounding. Percentage changes were calculated before rounding. SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

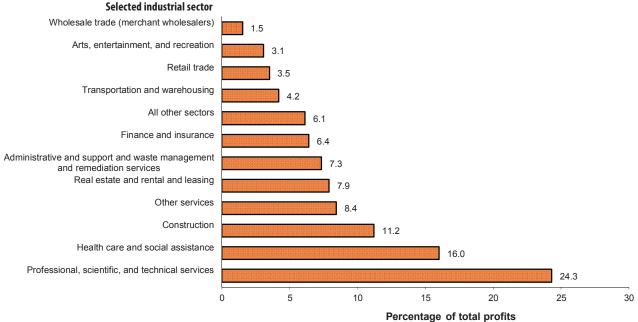
NOTES: Certain smaller sole proprietorships could elect not to itemize business expenses by filing Schedule C-EZ, *Net Profit from Business*. See the text of this article for a full list of the requirements to be eligible to file Schedule C-EZ. Detail may not add to totals because of rounding. Percentages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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

⁹ 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.

¹⁰ 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 Proprietorships: Selected Industrial Sector Profits as a Percentage of Total Profits, Tax Year 2013



NOTES: Percentages are based on estimated total profits of \$302.3 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.

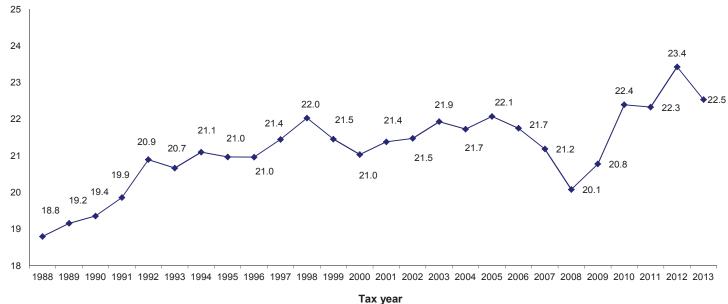
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

0.9 percent from \$304.9 billion in 2012 to \$302.3 billion in 2013. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 24.3 percent (\$73.5 billion), and had a 3.9-percent decrease in profits for 2013. The second largest sector by profits, health care and social assistance, also reported

a decline in profits, dropping 2.6 percent to \$48.4 billion. The largest percentage increase in profits was realized in the real estate and rental and leasing sector, which jumped 12.1 percent for a gain of \$2.6 billion. Wholesale trade (-13.4 percent), retail trade (-6.2 percent), and transportation and warehousing (-3.3 percent) all had decreases in profits for 2013.

Figure I
Nonfarm Sole Proprietorships Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2013

Percentage



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

In constant dollars, total profits fell by 2.6 percent for 2013 marking the first time since 2009 that profits decreased in real terms (Figure B). Figure I shows net income less deficits as a percentage of business receipts for 1988 through 2013. In general, this percentage has increased over time from a low of 18.8 percent for 1988, the exceptions being the periods leading up to the recession in the early 2000's and the Great Recession starting in 2008. In 2012, net income less deficit as a percentage of total business receipts rose to 23.4 percent, its highest level since 1988 when this data series began. For 2013, the percentage dropped to 22.5, the second highest level in this data series. Figure E presents net income and deficit separately for 1988 through 2013, in current and constant dollars. For 2013, net income (in constant dollars) decreased by 1.5 percent and net deficit (in constant dollars) increased (by 4.0 percent).

Industrial Sectors

In 2013, the majority of industries reported an increase in total business receipts (Figure A). Using receipts as a measure of business size, Figures A and J show that construction was the largest sole proprietorship industrial sector for 2013, with 14.9 percent of all business receipts. Total receipts for the construction sector, at \$200.5 billion, were 6.4 percent higher than the \$188.5 billion reported for 2012. Deductions also rose by 7.7 percent to \$166.7 billion, which amounted to a slight increase in profits of 0.2 percent (Figure G). In terms of receipts, the retail trade sector was the second largest sole proprietorship industrial sector for 2013, with 14.3 percent of all business receipts, increasing by 0.5 percent over 2012 to \$191.9 billion. The health

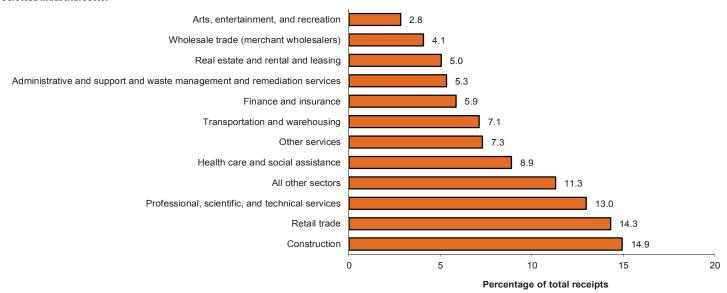
care and social assistance sector was the only industry that had a decrease (-2.5 percent) in business receipts, going from \$122.3 billion in 2012 to \$119.3 billion in 2013.

Tax Year 2001 was the first year for which data became available on the number of limited liability companies (LLCs) among nonfarm 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. In 2001, there were approximately 126,000 sole proprietorship returns that indicated status as an LLC or just 0.7 percent of total sole proprietorship returns (Figure K). In contrast, for Tax Year 2013, there were approximately 1,475,000 such sole proprietorships, which accounted for 6.1 percent of the total nonfarm sole proprietorship returns, more than an eleven-fold increase since 2001. The LLC business receipts share of the total nonfarm sole proprietorship business receipts has also risen during this period from approximately 2.3 percent in 2001, to nearly 23.6 percent in 2013 (Figure L). Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships attributable to LLCs increased from 1.0 percent in 2001, to 12.3 percent in 2013

Summary

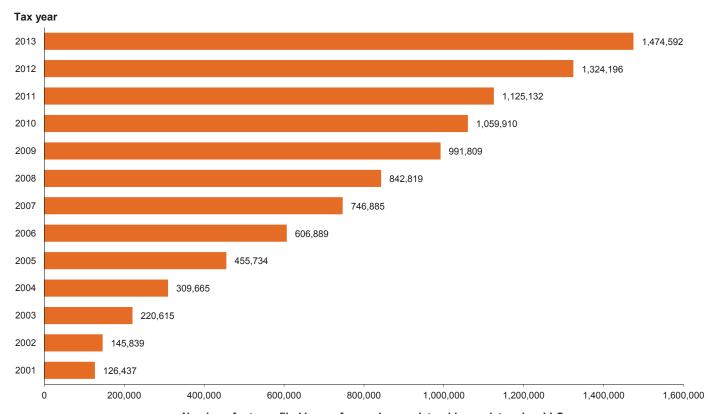
Profits for the 24.1 million returns with sole proprietorship activity for Tax Year 2013 decreased by 0.9 percent from 2012, to a level of \$302.3 billion. In constant dollars, total nonfarm sole proprietorship profits decreased 2.6 percent after increasing 5.9 percent between 2011 and 2012. The professional, scientific, and

Figure J
Nonfarm Sole Proprietorships: Selected Industrial Sector Receipts as a Percentage of Total Business Receipts, Tax Year 2013
Selected industrial sector



NOTES: Percentages are based on estimated total business receipts of \$1.3 trillion. Detail may not add to 100 percent because of rounding. SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

Figure K
Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2013



Number of returns filed by nonfarm sole proprietorships registered as LLCs

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

[Money amounts are in millions of dollars]

Figure L
Number of Returns, Business Receipts, and Profits for All Nonfarm Sole Proprietorships and Those Registered as Limited Liability
Companies (LLCs), Tax Years 2001–2013

		Number of return	5	To	tal business rece	ipts	Ne	et income less de	ficit
Tax Year	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.7	1,016,834.7	23,357.8	2.30	217,385.1	2,259.1	1.04
2002	18,925,517	145,839	0.8	1,029,691.8	39,239.7	3.81	221,113.3	3,378.8	1.53
2003	19,710,079	220,615	1.1	1,050,202.4	55,626.8	5.30	230,308.1	3,847.6	1.67
2004	20,590,691	309,665	1.5	1,139,523.8	82,850.7	7.27	247,567.2	6,743.7	2.72
2005	21,467,566	455,734	2.1	1,222,880.2	119,603.0	9.78	269,920.0	10,902.8	4.04
2006	22,074,953	606,889	2.7	1,278,359.8	151,746.2	11.87	278,032.6	14,270.5	5.13
2007	23,122,698	746,885	3.2	1,324,403.1	185,837.7	14.03	280,557.0	16,235.2	5.79
2008	22,614,483	842,819	3.7	1,317,443.0	205,646.0	15.61	264,508.4	18,215.2	6.89
2009	22,659,976	991,809	4.4	1,178,437.1	205,194.2	17.41	244,821.8	18,522.8	7.57
2010	23,003,656	1,059,910	4.6	1,195,538.6	220,116.9	18.41	267,699.7	23,915.5	8.93
2011	23,426,940	1,125,132	4.8	1,265,939.2	244,024.9	19.28	282,649.9	27,093.8	9.59
2012	23,553,850	1,324,196	5.6	1,301,569.7	291,350.5	22.38	304,895.9	35,841.0	11.76
2013	24,074,684	1,474,592	6.1	1,341,571.1	316,224.9	23.57	302,269.6	37,151.5	12.29

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

technical services sector had the largest profits of any sector, at \$73.5 billion, representing 24.3 percent of total sole proprietorship profits, followed by the health care and social assistance sector, at \$48.4 billion or 16.0 percent of total profits. The largest percentage increases in profits were by real estate and rental and leasing (12.1 percent) and "all other industries," which is mainly comprised of laundry services (7.1 percent). The professional, scientific, and technical services sector experienced the largest drop in dollar value for profits, losing \$3.0 billion. For all sole proprietorships, business receipts increased 3.1 percent, and the largest industrial sector, based on business receipts, was the construction sector, accounting for 14.9 percent. Real estate and rental and leasing had the largest increase in receipts at 9.6 percent. The health care and social assistance sector was the only sector that experienced a downturn in receipts from 2012 to 2013, decreasing \$3.0 billion. For all sole proprietorships, deductions increased 4.3 percent with the real estate and rental and leasing sector having the largest percentage increase in deductions at 8.2 percent.

Data Sources and Limitations

The 2013 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Form 1040 (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2014. 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 2013 nonfarm sole proprietorship data are based on a sample of 88,237 returns and a population of 24,398,535 returns.¹¹ The corresponding data for 2012 were based on a sample of 89,775 returns and a population of 23,882,545 returns.

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 M presents estimated coefficients of variation for total business receipts, total business deductions, depreciation, net income, and deficit by selected industrial sector. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The SOI Sampling Methodology and Data Limitations section of the *Bulletin*, available at http://www.irs.gov/pub/irssoi/sampling.pdf, discusses the reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of estimates based on samples.

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Figure M
Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sector, Tax Year 2013
[Coefficients of variation are in percentages]

		C	oefficients of variation	on	
Selected Industrial sector	Total business receipts	Total business deductions	Depreciation [1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries	0.56	0.63	1.47	0.73	1.48
Construction	2.15	2.29	4.36	2.45	5.53
Specialty trade contractors	2.58	2.77	5.28	2.84	6.80
Wholesale trade (merchant wholesalers)	4.20	4.28	9.94	6.44	9.23
Retail trade	2.19	2.19	5.57	3.44	3.84
Transportation and warehousing	2.70	2.74	4.59	3.63	6.67
Finance and insurance	2.22	2.18	8.37	3.72	7.21
Real estate and rental and leasing	2.76	3.00	5.23	3.41	5.07
Real estate	2.87	3.17	6.82	3.47	5.67
Professional, scientific, and technical services	1.75	2.09	4.57	1.97	4.68
Administrative and support and waste management and					
remediation services	2.95	3.53	6.95	2.94	6.80
Health care and social assistance	1.88	2.08	4.43	2.21	6.90
Arts, entertainment, and recreation	3.36	3.53	6.40	4.16	5.00
Performing arts, spectator sports, and related industries	3.70	3.90	8.15	4.50	5.78
Other services	2.59	2.94	6.29	2.54	5.69
Personal and laundry services	3.06	3.59	8.24	3.02	7.51
All other sectors	2.06	2.09	3.38	2.89	3.61

^[1] Excludes depreciation claimed on Form 8829, Expenses for Business Use of Your Home SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

¹¹ The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended returns and tentative returns are not reflected in these statistics.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013

			Bus	inesses with and	d without net inco	ome		
Industrial sector	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	24,074,684	1,341,571,082	36,644,925	9,253,919	36,083,398	9,006,020	116,030,904	302,269,621
Agriculture, forestry, hunting, and fishing	295,047	20,275,321	1,806,451	83,673	159,743	228,483	1,889,709	1,431,022
Animal production (including breeding of cats and dogs)	42,661	1,474,481	228,873	8,979	42,739	30,019	135,456	-400,318
Forestry and logging (including forest nurseries, timber tracts)	49,021	4,960,513	465,061	23,737	5,357	61,329	337,872	577,607
Fishing, hunting, and trapping	78,503	3,458,027	393,267	12,744	47,169	37,044	81,845	505,120
Support activities for agriculture and forestry	124,862	10,382,300	719,250	38,213	64,479	100,092	1,334,536	748,613
Mining	127,849	14,146,813	1,156,627	76,927	88,529	175,828	1,015,191	1,589,903
Oil and gas extraction	104,977	10,341,305	863,402	30,687	59,157	129,146	502,723	961,416
Other mining	6,184	808,841	99,091	16,984	4,531	24,226	106,373	1,753
Support activities for mining	16,687	2,996,666	194,133	29,256	24,841	22,456	406,094	626,734
Utilities	16,242	825,873	94,256	* 986	12,874	11,706	24,880	18,527
Construction	2,700,267	200,502,824	5,066,138	1,118,078	1,513,758	972,790	23,019,756	33,872,633
Construction of buildings	496,457	51,555,183	977,457	240,767	246,482	306,720	5,960,896	6,563,105
Heavy and civil engineering construction	53,960	8,443,597	319,866	70,556	55,897	85,983	1,154,350	694,914
Specialty trade contractors	2,149,851	140,504,044	3,768,815	806,755	1,211,379	580,087	15,904,511	26,614,614
Manufacturing	366,757	30,939,380	991,018	140,840	791,420	274,615	3,387,232	3,588,412
Food manufacturing	54,172	4,735,018	129,052	21,847	110,355	34,819	361,368	92,481
Textile and textile product mills	11,887	482,727	19,125	* 1,374	* 21,085	4,404	* 45,222	40,166
Apparel	32,377	1,783,075	42,861	7,374 * 290	91,511 * 161	8,811 * 374	90,637 * 13,656	284,014
Leather and allied products Wood products	4,417 ** 36,903	77,760 ** 3,980,451	* 3,099 ** 156,178	** 7,767	** 65,179	** 36,347	** 485,185	8,945 ** 446,571
Paper products	**	**	**	**	**	**	**	**
Printing and related support activities	38,767	1,885,993	73,381	20,906	78,766	14,297	217,000	167,228
Petroleum and coal products	1,595	98,912	* 4,149	* 2	* 3,297	* 1,484	* 16,621	2,300
Chemical manufacturing	13,038	786,761	17,019	* 764	16,840	6,865	77,668	91,753
Plastic and rubber products	3,399	771,893	4,204	* 862	* 14,599	* 526	33,060	161,584
Nonmetallic mineral products	10,132	776,623	32,459	* 7,237	17,688	7,950	90,910	97,456
Primary metal industries	1,451	366,321	* 18,207	* 32	* 7,583	* 335	* 44,528	55,152
Fabricated metal products	25,954	4,073,782	159,167	15,269	55,525	32,506	642,594	569,776
Machinery Computer and electronic products	23,002 5,339	1,843,260	94,443 20,934	19,122 * 1,444	44,206 * 17,988	12,763 * 65,497	265,624 * 36,176	242,040 36,732
Electrical equipment, appliances, and components	8,534	757,953 486,658	26,615	* 4,770	10,948	4,138	57,152	97,725
Transportation equipment	9,763	976,418	14,966	* 1,107	32,249	3,132	104,742	149,647
Furniture and related products	26,270	2,161,162	30,992	4,076	91,531	12,377	320,508	363,277
Miscellaneous manufacturing	59,758	4,894,612	144,166	26,598	111,911	27,990	484,583	681,568
Wholesale trade (merchant wholesalers)	345,862	54,780,559	644,196	228,497	720,350	210,186	2,532,017	4,604,384
Durable goods, including machinery, wood, metals, etc.	154,956	23,777,257	361,384	154,188	313,788	114,446	1,163,498	2,025,254
Nondurable goods, including food, fiber, chemicals, etc.	120,767	24,343,114	231,690	53,891	314,953	84,852	1,036,664	1,592,740
Wholesale electronic markets and agents and brokers	70,140	6,660,189	51,122	20,419	91,609	10,888	331,854	986,390
Retail trade	2,379,865	191,891,553	2,448,262	520,154	5,982,392	1,091,949	10,030,972	10,591,736
Motor vehicle and parts dealers	134,870	39,059,196	320,889	34,301	579,928	238,204	1,661,098	1,266,263
Furniture and home furnishing stores	29,655	3,956,963	92,093	3,362	186,123	55,974	424,049	90,246
Electronic stores and household appliance stores	15,511	3,185,844	39,479	18,517	93,804	7,779	156,738	210,274
Building material and garden equipment and supplies dealers	35,479	5,659,918	132,847	8,091	112,482	74,101	510,058	433,671
Food and beverage stores	107,704	25,806,708	273,231	99,155	857,584	106,948	1,703,068	836,091
Health and personal care stores	122,827	7,667,824	69,929	24,339	296,257	30,697	618,604	462,436
Gasoline stations	14,616	23,134,363	164,438	29,053	290,231	107,320	738,803	306,708
Clothing and accessories stores	149,871	11,048,393	142,570	59,000	1,007,818	56,087	846,791	626,143

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013—Continued

		_		Businesses w	ith net income			
Industrial sector	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	17,972,057	1,140,516,197	23,707,102	7,263,787	27,536,823	5,528,997	91,938,171	357,417,038
Agriculture, forestry, hunting, and fishing	181,645	16,112,523	1,026,949	57,861	95,074	124,749	1,422,042	3,216,825
Animal production (including breeding of cats and dogs)	18,720	942,595	81,964	* 18	* 13,869	* 4,622	93,256	202,060
Forestry and logging (including forest nurseries, timber tracts)	33,361	4,170,071	320,899	15,909	2,866	43,504	241,999	805,640
Fishing, hunting, and trapping	41,973	2,753,886	180,513	* 10,806	34,247	14,623	42,194	873,875
Support activities for agriculture and forestry	87,591	8,245,972	443,573	31,127	44,092	62,000	1,044,593	1,335,250
Mining	91,595	10,689,336	672,988	45,261	37,098	74,150	689,132	3,051,421
Oil and gas extraction	75,865	7,811,342	495,728	24,900	18,299	58,221	372,667	2,218,722
Other mining	2,942	470,803	43,746	* 5,458	* 309	2,518	65,498	88,801
Support activities for mining	12,787	2,407,191	133,513	14,903	18,490	13,412	250,967	743,898
Utilities	11,043	474,686	19,185	* 932	1,143	3,777	8,824	141,336
Construction	2,245,399	177,575,373	3,931,257	908,850	1,194,265	689,967	19,591,447	38,921,447
Construction of buildings	415,005	44,705,843	806,754	185,730	193,207	212,458	5,174,636	7,854,327
Heavy and civil engineering construction	37,460	6,284,725	231,857	59,355	30,465	40,083	888,991	1,268,595
Specialty trade contractors	1,792,933	126,584,805	2,892,646	663,766	970,592	437,426	13,527,821	29,798,525
Manufacturing	233,363	24,755,343	612,413	97,711	502,066	201,275	2,467,596	5,041,452
Food manufacturing	27,078	3,657,005	79,281	19,074	59,823	20,718	200,194	421,364
Textile and textile product mills	4,976		11,436	* 253	* 20,781	* 1,876	* 38,260	103,496
Apparel Leather and allied products	24,349 * 1,008	1,535,574	35,248	* 3,958 0	72,146	* 7,002 * 1	* 34,861	371,827
Leather and allied products Wood products	** 19,813	* 42,278 ** 3,157,450	** 87,029	** 4,179	** 26,231	** 17,855	** 338,326	* 38,703 ** 518,148
Paper products	19,013	3,137,430	**	**	20,231	**	330,320	**
Printing and related support activities	25,294	1,283,527	42,675	15,294	40,373	7,453	131,833	313,639
Petroleum and coal products	1,568	57,199	* 3,484	* 2	* 2,059	* 280	* 13,844	5,196
Chemical manufacturing	7,669	480,373	3,612	* 338	7,182	* 1,140	* 17,910	155,477
Plastic and rubber products	2,353	768,539	* 4,064	* 862	* 14,570	* 455	* 31,853	179,870
Nonmetallic mineral products	6,361	617,885	23,699	* 6,376	* 3,463	* 7,339	69,866	110,464
Primary metal industries	* 1,438	* 306,372	* 14,255	* 27	* 6,566	* 223	* 28,704	* 63,302
Fabricated metal products	19,305	3,374,825	120,000	14,091	49,288	29,670	603,885	630,988
Machinery	17,505	1,521,139	62,128	19,112	37,749	10,074	205,136	309,525
Computer and electronic products Electrical equipment, appliances, and	2,977	684,206	* 13,364	* 1,436	* 15,503	* 62,257	* 33,110	67,051
components	6,459		25,640		* 8,504	* 3,753	* 39,791	113,895
Transportation equipment	8,108 19,177	603,777 1,881,343	12,787 20,539	* 1,038 * 1,273	* 780 68,296	* 2,035 5,718	* 38,218 291,407	196,745 421,558
Furniture and related products Miscellaneous manufacturing	37,925					23,425	350,398	1,020,202
Wholesale trade (merchant wholesalers)	225,734	46,247,210		188,215	527,030	141,880	1,705,248	5,740,170
Durable goods, including machinery, wood, metals, etc.	103,551	19,723,778		127,460	264,386	62,665	748,600	2,569,908
Nondurable goods, including food, fiber, chemicals, etc.	75,466				229,618	69,995	841,544	2,050,846
Wholesale electronic markets and agents and brokers	46,718			20,028	33,027	9,219	115,105	1,119,416
Retail trade	1,286,833	151,473,752			3,940,121	600,598	7,308,442	18,354,471
Motor vehicle and parts dealers	92,839	31,611,868	230,253	28,776	417,078	152,951	1,351,458	1,815,201
Furniture and home furnishing stores	15,389			1,283	100,471	30,385	316,091	359,632
Electronic stores and household appliance stores	11,533	2,807,348		4,369	52,396	7,237	106,226	282,184
Building material and garden equipment and supplies dealers	21,261	4,665,758	104,540	7,363	82,005	37,371	381,971	609,018
Food and beverage stores	73,017	21,436,814	140,296	90,530	619,979	65,225	1,298,180	1,329,456
Health and personal care stores	55,148	6,653,547	44,337	22,538	222,958	18,696	481,848	971,462
Gasoline stations	10,167	17,697,755		24,614	204,594	73,508	501,807	434,021
Clothing and accessories stores	77,149					29,664	571,923	1,326,183
Sporting goods, hobby, book, and music stores Footnotes at end of table.	47,275	5,215,393	44,194	10,469	153,322	21,893	252,890	630,470

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013—Continued

[All figures are estimates based on samples —money is				inesses with and	d without net inco	ome		
Industrial sector	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)
General merchandise stores	22,320	2,864,655	38,611	5,710	152,598	26,860	94,774	76,435
Miscellaneous store retailers	635,718	33,112,132	581,755	149,176	1,646,760	218,840	2,092,887	3,176,393
Nonstore retailers	1,011,134	29,190,128	476,451	73,743	495,343	122,859	797,575	2,875,305
Transportation and warehousing	1,180,372	95,631,418	4,985,077	3,025,524	796,993	710,214	4,610,020	12,672,317
Air and rail transportation	14,995	1,320,685	270,362	17,004	25,825	49,466	129,739	-218,277
Water transportation	6,080	887,287	108,188	3,662	2,120	18,906	154,360	115,107
Truck transportation	597,806	71,731,100	3,762,245	1,646,232	421,523	471,709	3,351,689	8,658,306
Other transit and ground transportation	289,829	10,642,154	375,819	1,250,953	165,157	108,003	373,378	2,612,967
Pipeline transportation	* 320	* 53,175	* 15,005	* 4,773	* 122	* 165	* 2,164	* -5,602
Scenic and sightseeing transportation	10,661	561,498	126,664	* 26,179	19,315	10,042	59,647	-78,373
Support activities for transportation (including motor vehicle towing)	49,854	3,862,849	162,963	50,596	71,873	33,574	353,592	404,377
Couriers and messengers	196,864	5,774,968	136,032	19,147	53,831	9,403	90,123	1,048,479
Warehousing and storage facilities	13,961	797,701	27,797	6,978	37,227	8,945	95,327	135,334
	373,486		448,187	95,580				
Information Publishing industries (except internet)	52,593	11,991,934 1,693,849	13,517	3,139	386,481 27,671	55,951 3,632	917,576 252,701	2,910,314 414,784
Motion picture and sound recording	115,532	3,352,907	253,609	52,308	103,236	23,307	215,335	490,988
Broadcasting (except internet) and	115,532	3,332,907	255,009	52,306	103,230	23,307	210,335	490,966
telecommunications and internet								
service providers	104,703	4,107,969	100,057	29,376	141,110	19,343	242,057	1,092,902
Data processing, internet publishing and								
broadcasting, and web search portals	100,659	2,837,209	81,004	10,756	114,464	9,669	207,484	911,640
Finance and insurance	618,284	78,556,214	752,213	191,045	1,644,226	442,942	4,862,898	19,353,177
Credit intermediation and related activities	42,756	2,732,771	37,221	18,586	100,113	62,055	237,790	431,649
Securities, commodity contracts, and other financial investments	164,672	46,192,999	286,906	90,224	564,531	193,211	1,858,829	7,659,302
Investment bankers and securities dealers	7,375	2,431,642	10,936	5,670	47,938	11,364	68,792	333,946
Securities brokers	14,482	4,019,553	46,196	6,069	36,713	6,521	146,603	843,424
Commodity contracts brokers and dealers	4,928	1,263,968	4,684	* 2,782	19,486	1,886	22,682	244,083
Securities and commodity exchanges	1,263	629,610	6,630	* 2	* 2,741	9,414	* 40,908	-94,493
Other financial investment activities								
(investment advice) Insurance agents, brokers, and related	136,624	37,848,227	218,460	75,701	457,652	164,027	1,579,845	6,332,342
activities	410,856	29,630,444	428,087	82,235	979,582	187,676	2,766,280	11,262,226
Insurance agencies and brokerages	319,745	24,256,220	373,660	70,485	857,584	178,085	2,598,422	8,784,146
Other insurance related activities and other financial vehicles	91,111	5,374,224	54,427	11,750	121,999	9,591	167,858	2,478,080
Real estate and rental and leasing	1,163,366	67,717,242	2,908,245	367,205	992,040	1,107,748	2,358,567	23,871,542
Real estate	1,104,228	63,498,599	1,757,000	257,560	832,937	973,889	1,965,493	23,753,716
Lessors of real estate (including mini- warehouses and self storage)	44,627	2,174,790	315,142	5,254	31,974	276,747	93,490	226,952
Offices of real estate agents, brokers,								
property managers, and appraisers	828,177	44,838,417	985,794	160,883	547,178	369,666	1,214,245	19,712,186
Other activities related to real estate	231,424	16,485,392	456,065	91,424	253,785	327,476	657,758	3,814,579
Rental and leasing services	57,783	4,167,778	1,151,148	109,631	159,102	133,856	392,967	102,028
Automotive equipment rental and leasing	18,575	718,605	197,761	6,110	11,755	27,605	67,403	53,771
Consumer electronics and appliances rental	** 2,146	** 103,490	** 6,333	** 506	** 1,998	** 473	** 8,743	** 6,846
Formal wear and costume rental	**	**	**	**	**	**	**	**
Video tape and disc rental	* 3,605	* 309,683	* 20,375	* 26,327	* 52,717	* 1,928	* 50,798	* 2,715
General rental centers and other consumer goods rental	17,702	989,949	148,831	33,062	57,284	18,353	111,633	115,993
Commercial and industrial machinery and equipment rental and leasing	15,754	2,046,050	777,848	43,626	35,348	85,496	154,390	-77,297
Lessors of nonfinancial intangible assets (except copyrighted works)	* 1,356	* 50,865	* 97	* 13	0	* 4	* 108	* 15,797
Footnotes at end of table.	1,330	50,005	97	13	U	. 4	100	15,19

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013—Continued

				Businesses w	ith net income			
Industrial sector	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)
General merchandise stores	9,503	1,918,147	10,332	* 2,580	95,185	10,643	54,407	230,822
Miscellaneous store retailers	352,471	24,800,370	252,399	75,074	990,209	102,960	1,394,989	5,086,358
Nonstore retailers	521,080	22,988,512	197,894	59,660	284,657	50,067	596,651	5,279,663
Transportation and warehousing	967,998	81,030,133	3,322,379	2,741,695	607,720	478,116	2,999,775	15,520,933
Air and rail transportation	10,173	745,915	39,964	4,804	9,796	9,727	65,006	120,788
Water transportation	5,986	388,494	23,103	* 627	* 560	6,388	66,643	161,003
Truck transportation	503,931	61,533,712	2,761,608	1,439,041	323,278	357,205	2,209,973	10,016,265
Other transit and ground transportation	246,965	9,588,516	285,313	1,213,021	149,111	73,173	226,048	3,048,404
Pipeline transportation	* 11	* 22,459	* 3,445	0	* 25	* 10	* 2,089	* 3,881
Scenic and sightseeing transportation	5,199	404,735	6,777	* 24,777	* 10,137	* 7,133	* 58,274	49,790
Support activities for transportation (including motor vehicle towing)	38,430	2,894,722	83,532	47,393	46,107	12,535	223,050	560,584
Couriers and messengers	146,077	4,794,896	96,512	10,632	47,402	7,651	* 74,735	1,378,989
Warehousing and storage facilities	11,227	656,685	22,123	* 1,401	* 21,305	4,293	73,957	181,228
Information	255,026	9,619,520	199,544	72,545	238,887	31,694	455,662	4,022,360
Publishing industries (except internet)	36,540	1,242,330	7,653	* 2,126	22,151	* 1,367	58,990	562,737
Motion picture and sound recording	70,312	2,479,417	81,893	36,741	35,804	11,449	101,708	1,031,256
Broadcasting (except internet) and	70,012	2,170,117	01,000	00,141	00,001	11,140	101,700	1,001,200
telecommunications and internet								
service providers	77,285	3,375,462	56,592	27,203	122,935	12,594	156,011	1,332,985
Data processing, internet publishing and broadcasting, and web search portals	70,889	2,522,310	53,406	6,475	57,996	6,285	138,955	1,095,382
Finance and insurance	419,904	51,634,085	517,980	126,955	1,383,217	270,371	4,068,603	21,787,060
Credit intermediation and related activities	30,804	2,176,808	24,079	3,624	81,303	34,251	154,460	688,819
Securities, commodity contracts, and other financial investments	102,392	22,773,252	169,438	65,367	453,224	76,736	1,343,474	8,935,237
Investment bankers and securities dealers	4,452	997,443	8,241	* 3,687	27,404	7,725	47,038	391,259
Securities brokers	8,381	2,508,070	31,108	6,059	34,104	5,923	118,281	908,640
Commodity contracts brokers and dealers	3,768	1,095,680	3,976	* 702	17,636	* 1,421	13,538	275,056
Securities and commodity exchanges	* 30	* 415,385	* 517	* 2	* 1,096	* 96	* 8,775	* 3,106
Other financial investment activities								
(investment advice) Insurance agents, brokers, and related	85,762	17,756,674	125,596	54,917	372,984	61,571	1,155,842	7,357,176
activities	286,707	26,684,025	324,463	57,965	848,690	159,384	2,570,669	12,163,005
Insurance agencies and brokerages	222,072	21,821,117	280,696	50,292	751,577	152,258	2,442,230	9,506,197
Other insurance related activities and other financial vehicles	64,635	4,862,908	43,767	7,673	97,114	7,126	128,439	2,656,808
Real estate and rental and leasing	803,342	59,967,079	1,523,190	236,603	713,597	518,012	1,696,497	27,971,991
Real estate	773,162	57,152,546	1,105,582	197,099	614,784	453,126	1,432,003	27,296,087
Lessors of real estate (including mini- warehouses and self storage)	24,168	1,688,855	175,159	2,265	14,709	116,098	72,905	610,011
Offices of real estate agents, brokers,								
property managers, and appraisers	600,581	41,937,449					965,767	21,456,654
Other activities related to real estate	148,412	13,526,242			165,147	90,325	393,331	5,229,422
Rental and leasing services	29,168	2,794,416	417,608	39,504	98,812	64,885	264,494	658,440
Automotive equipment rental and leasing	10,582	512,890	111,296	* 2,380	5,145	12,255	31,954	120,105
Consumer electronics and appliances rental	** 1,162	** 43,007	** 3,092	** 279	** 1,133	** 285	** 5,571 **	** 7,972
Formal wear and costume rental	* 1 6 4 2	* 070 605	* 42.045	* 200	* 40 500	* 4 000	* 45 24 4	* 22 050
Video tape and disc rental General rental centers and other consumer	* 1,643	* 272,625	* 13,015	* 322	* 42,593	* 1,928	* 45,314	* 33,958
goods rental	9,643	759,501	83,580	* 5,382	29,234	9,079	* 91,986	194,120
Commercial and industrial machinery and equipment rental and leasing	6,138	1,206,394	206,625	31,141	20,707	41,337	89,671	302,285
Lessors of nonfinancial intangible assets (except copyrighted works)	* 1,013	* 20,116	0	0	0	0	0	* 17,464

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013—Continued

			Bus	sinesses with and	without net inco	ome		
Industrial sector	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Professional, scientific, and technical services	3,274,649	174,182,572	3,807,804	772,115	4,180,320	792,495	15,560,164	73,473,969
Legal services	342,911	39,826,919	371,782	185,818	1,766,986	200,216	4,775,319	16,832,674
Offices of certified public accountants	42,448	4,077,828	61,613	21,150	157,989	28,852	562,301	1,762,536
Other accounting services	364,902	8,998,760	202,959	70,860	268,954	53,648	664,614	3,786,233
Architectural, engineering, and related services	282,203	16,262,409	510,292	86,412	344,963	71,119	1,833,341	5,361,773
Architectural services	109,937	6,718,423	277,670	67,077	164,935	34,567	969,325	1,573,438
Engineering services	92,324	6,103,637	120,983	11,978	144,983	22,663	614,403	2,314,675
Drafting, building inspections, and								
geophysical surveying	62,939	2,587,717	43,705	5,315	23,250	7,818	159,820	1,197,740
Surveying and mapping (except	** 17,003	** 852,632	** 67,933	** 2,042	** 11,797	** 6,071	** 89,793	** 275,919
geophysical) services Testing laboratories	17,003	052,032	67,933	2,042	11,797	**	69,793	2/5,918
Specialized design services	230,408	7,321,206	254,669	24,532	212,547	39,612	440,266	2,112,179
Computer systems design services	286,161	11,510,493	206,342	28,235	108,652	24,688	1,105,730	5,047,293
Other professional, scientific, and technical		,,	, .	, , , , ,	,	,,,,,,	, ,	.,. ,
services	1,725,615	86,184,956	2,200,147	355,108	1,320,229	374,359	6,178,594	38,571,281
Management, scientific, and technical								
consulting services	873,799	45,377,643	832,817	186,887	513,211	171,048	2,563,392	24,634,756
Scientific research and development services	44,417	1,309,289	62,267	11,399	33,231	10,423	126,361	561,133
Advertising and related services	130,359 36,506	6,927,573 893,135	132,065 24,767	26,558 736	97,981 3,877	29,111 * 1,238	533,634 111,592	1,871,321 270,396
Market research and public opinion polling Other miscellaneous services	640,535	31,677,315	1,148,231	129,529	671,929	162,540	2,843,616	11,233,676
Administrative and support and waste management	040,000	31,077,313	1,140,201	120,020	071,020	102,540	2,043,010	11,233,070
and remediation services	2,601,795	71,525,184	2,400,189	432,558	769,752	366,177	7,088,818	22,172,416
Administrative and support services	2,580,178	68,842,443	2,197,197	414,828	717,387	332,258	6,783,537	21,802,650
Waste management and remediation services	21,617	2,682,741	202,992	17,730	52,365	33,919	305,281	369,766
Educational services	757,762	11,417,816	273,505	63,998	718,682	56,188	670,045	3,744,288
Health care and social assistance	2,115,829	119,307,377	2,424,838	577,908	5,328,147	778,034	18,086,996	48,362,849
Ambulatory health care services	1,136,951	96,469,866	1,964,117	426,682	4,521,959	614,438	15,229,224	39,542,247
Offices of physicians (except mental health specialists)	180,270	31,025,820	516,629	172,012	1,182,344	123,930	4,242,141	14,488,298
Offices of physicians, mental health specialists	31,063	2 421 602	58,980	10,521	187,423	9,619	235,258	2.015.641
Offices of dentists	74,423	3,431,602 27,007,030	842,665	74,909	1,158,273	306,543	6,337,930	2,015,641 8,809,835
Offices of chiropractors	36,792	4,571,725	105,823	25,094	498,465	36,822	537,597	1,660,764
Offices of optometrists	15,419	3,950,826	94,055	7,928	253,092	28,295	735,653	1,089,183
Offices of mental health practitioners and								
social therapists	184,238	9,804,685	127,267	48,494	627,367	15,383	854,587	4,943,330
Offices of podiatrists	7,846	1,195,021	19,182	7,685	114,646	9,617	177,787	449,587
Outpatient care centers and other	105 254	6,129,782	94.035	20 500	205 146	27 220	425.025	2,730,877
miscellaneous health practitioners Medical and diagnostic laboratories	195,254 21,612	1,113,424	84,935 14,590	20,599 13,240	285,146 24,353	27,338 3,436	425,035 121,575	417,192
Home health care services	343,913	6,786,811	59,809	38,637	160,535	48,519	1,347,914	2,423,333
Other ambulatory health care services (including ambulance services, blood and	0.10,0.10	3,133,511	20,000	30,007	100,000	10,010	1,011,011	2,120,000
organ banks)	46,120	1,453,140	40,184	7,564	30,317	4,935	213,746	514,206
Hospitals	6,825	799,972	6,652	* 848	* 7,449	* 3,028	* 106,901	506,276
Nursing and residential care facilities	73,166	5,075,975	107,278	18,815	277,855	82,469	1,323,298	857,918
Social assistance	898,887	16,961,564	346,791	131,564	520,884	78,100	1,427,572	7,456,409
Arts, entertainment, and recreation Performing arts, spectator sports, and related	1,511,971	37,910,425	1,755,010	235,824	1,372,558	249,977	2,053,288	9,269,763
industries Museums historical sites and similar	1,222,431	29,051,774	1,233,464	150,931	702,873	150,107	1,227,675	8,868,689
Museums, historical sites, and similar institutions Amusement, gambling, and recreation	2,896	143,523	* 8,559	* 18	* 5,431	* 1,458	* 35,605	-6,006
industries Footnotes at end of table.	286,644	8,715,129	512,987	84,875	664,254	98,411	790,008	407,081

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013—Continued

				Businesses w	ith net income			
Industrial sector	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Professional, scientific, and technical services	2,433,307	161,780,429	2,783,048	611,712	3,405,973	573,824	13,081,784	80,186,240
Legal services	273,722	38,180,269	321,350	167,546	1,575,223	171,320	4,375,641	17,633,969
Offices of certified public accountants	34,803	3,970,165	55,564	21,005	149,071	26,923	560,737	1,917,703
Other accounting services	292,614	8,533,620	176,551	60,744	242,878	49,530	559,756	4,152,936
Architectural, engineering, and related services	215,624	14,667,318	400,983	59,947	235,483	47,685	1,458,450	5,965,751
Architectural services	81,518	6,028,584	204,442	50,445	103,115	25,453	799,730	1,894,657
Engineering services	68,699	5,364,324	87,732	4,602	102,653	13,389	462,371	2,497,072
Drafting, building inspections, and	55,555	2,221,021	51,152	.,	,	10,000	,,,,,,	
geophysical surveying	51,358	2,438,972	40,876	2,861	* 17,937	* 3,013	* 107,202	1,277,735
Surveying and mapping (except	** * * * * * *	** ***	** 0= 000	*** 0 000	** ** **	** = 000	** ** **	** ***
geophysical) services	** 14,049 **	** 835,438	** 67,932	** 2,039	** 11,778	** 5,830 **	** 89,146	** 296,288
Testing laboratories Specialized design services	144,972	6,154,591	128,716	16,167	168,202	16,046	296,636	2,590,142
Computer systems design services	216,523	10,867,228	144,408	21,081	77,526	15,261	997,608	5,543,200
Other professional, scientific, and technical	210,020	10,007,220	144,400	21,001	11,020	10,201	337,000	0,040,200
services	1,255,049	79,407,238	1,555,476	265,222	957,591	247,058	4,832,956	42,382,540
Management, scientific, and technical								
consulting services	631,570	42,175,492	571,475	140,273	354,956	103,145	1,739,541	26,715,122
Scientific research and development services	35,176	1,169,835	44,641	1,315	14,614	* 389	91,329	730,049
Advertising and related services	93,516	6,276,441	114,635	17,071	74,176	21,788	487,446	2,142,725
Market research and public opinion polling	23,423	795,039	10,888	* 332	2,259	* 212	89,384	358,090
Other miscellaneous services Administrative and support and waste management	471,364	28,990,430	813,837	106,231	511,586	121,524	2,425,255	12,436,553
and remediation services	2,171,453	64,279,203	1,713,888	273,760	536,561	266,923	5,648,731	25,540,283
Administrative and support services	2,154,622	62,108,331	1,579,848	261,104	520,658	243,359	5,379,888	25,100,525
Waste management and remediation services	16,830	2,170,872	134,041	12,656	15,903	23,564	268,843	439,758
Educational services	594,880	9,912,379	154,954	41,178	555,099	16,890	476,679	4,865,226
Health care and social assistance	1,763,856	110,135,612	1,974,266	461,246	4,661,248	588,729	15,664,855	50,743,564
Ambulatory health care services	926,186	90,684,578	1,654,872	341,046	4,099,778	500,049	13,721,439	41,166,016
Offices of physicians (except mental health specialists)	148,412	29,388,545	463,143	140,303	1,091,328	98,600	3,848,244	14,837,563
Offices of physicians, mental health	00.700	0.000.000	00.000	40.404	474.005	0.440	004.044	0.040.000
specialists Offices of dentists	28,736 62,990	3,383,068 25,856,916	38,696 735,015	10,491 71,213	174,225 1,094,375	8,110 276,206	224,641 6,045,781	2,042,296 8,941,503
Offices of chiropractors	30,453	4,413,887	84,523	24,019	475,357	36,264	514,627	1,690,204
Offices of optometrists	14,327	3,672,214	88,364	7,857	235,460	20,374	664,660	1,104,315
Offices of mental health practitioners and	14,027	0,072,214	00,004	1,001	200,100	20,014	004,000	1,104,010
social therapists	151,554	9,330,523	99,153	40,313	564,668	10,574	777,306	5,076,341
Offices of podiatrists	6,926	1,143,090	9,958	6,387	114,515	9,617	176,902	460,345
Outpatient care centers and other	450.004	5 500 004	50.000	40.000	050.000	40.000	000 007	0.070.400
miscellaneous health practitioners	150,394	5,566,631	56,299	12,690	250,068	16,260	330,087	2,970,432
Medical and diagnostic laboratories Home health care services	19,274 275,163	997,906 5,703,047	10,628 37,812	7,988 16,490	14,779 58,367	1,357 19,416	99,634 883,441	444,965 3,027,896
Other ambulatory health care services (including ambulance services, blood and	275,163	5,703,047	37,612	16,490	56,307	19,416	003,441	3,027,690
organ banks)	37,957	1,228,750	31,280	3,294	26,635	3,271	156,116	570,155
Hospitals	6,805	796,583	6,556	* 779	* 7,439	* 2,804	* 105,892	510,278
Nursing and residential care facilities	57,717	3,581,192	62,261	8,876	180,668	46,336	813,090	1,013,872
Social assistance	773,147	15,073,259	250,577	110,544	373,363	39,541	1,024,434	8,053,398
Arts, entertainment, and recreation Performing arts, spectator sports, and related	961,137	29,404,082	766,508	156,880	840,955	73,919	872,871	13,175,498
industries	769,298	23,696,668	586,895	104,933	457,189	52,397	557,814	11,817,566
Museums, historical sites, and similar institutions	* 859	* 139,375	* 6,815	* 3	* 3,413	* 1,156	* 25,148	* 31,342
Amusement, gambling, and recreation industries Footnotes at end of table.	190,980	5,568,039	172,799	51,944	380,354	20,366	289,909	1,326,590

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013—Continued

			Bus	sinesses with and	I without net inc	ome		
Industrial sector	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)
Accommodation, food services, and drinking places	454,347	55,050,914	1,723,758	350,372	3,663,481	668,272	9,817,815	2,366,811
Accommodation	54,148	5,441,344	502,845	20,682	174,536	331,141	708,456	228,746
Travel accommodation (including hotels, motels, and bed and breakfast inns)	30,466	4,234,304	363,879	11,093	127,891	254,332	617,680	188,009
RV (recreational vehicle) parks and recreational camps	14,212	731,927	114,081	7,802	7,344	33,279	31,580	60,796
Rooming and boarding houses	9,470	475,112	24,885	* 1,786	* 39,301	43,530	59,196	-20,058
Restaurants (full & limited service) and drinking places	400,200	49,609,571	1,220,913	329,690	3,488,945	337,130	9,109,359	2,138,064
Other services	3,175,201	98,038,571	2,839,433	924,857	6,850,024	758,113	7,966,893	25,512,463
Auto repair and maintenance	384,357	26,797,616	947,983	205,251	1,313,799	334,865	2,918,415	2,877,308
Automotive mechanical and electrical repair and maintenance	191,030	13,558,911	476,552	111,678	765,861	179,337	1,137,965	1,502,837
Automotive body shops	82,072	7,105,255	191,681	55,031	261,771	58,366	1,067,571	678,976
Other auto repair and maintenance (including oil change, lubrication, and								
car washes)	111,255	6,133,449		38,542	286,167	,		
Miscellaneous repairs	389,333	14,839,453		89,233	376,646		1,328,580	2,811,815
Personal and laundry services	2,132,741	52,712,740	1,300,893	618,585	5,097,303	304,590	3,705,138	18,143,870
Religious, grantmaking, civic, professional and similar organizations	268,770	3,688,762	49,911	11,787	62,276	18,901	* 14,760	1,679,469
Unclassified establishments	615,733	6,879,090	119,719	47,780	111,627	54,353	138,068	2,863,095

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013—Continued

				Businesses w	th net income			
Industrial sector	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)
Accommodation, food services, and drinking places	283,392	41,447,738	834,648	178,561	2,560,001	346,018	6,938,235	5,239,983
Accommodation	29,996	3,521,386	258,814	16,554	63,972	167,489	371,397	674,531
Travel accommodation (including hotels, motels, and bed and breakfast inns)	17,105	2,740,631	177,145	7,611	61,292	141,217	305,067	515,532
RV (recreational vehicle) parks and recreational camps	8,217	541,503	72,187	* 7,747	* 1,253	* 17,627	20,548	111,010
Rooming and boarding houses	4,674	239,252	9,482	* 1,196	* 1,426	* 8,645	* 45,782	47,990
Restaurants (full & limited service) and drinking places	253,396	37,926,352	575,834	162,007	2,496,029	178,529	6,566,838	4,565,453
Other services	2,532,679	87,940,683	1,843,560	687,280	5,659,183	514,106	6,753,989	30,298,724
Auto repair and maintenance	280,307	22,589,793	671,823	109,090	977,536	253,925	2,339,565	4,049,839
Automotive mechanical and electrical repair and maintenance	144,120	11,956,604	356,623	49,780	648,792	154,773	978,974	2,051,007
Automotive body shops	58,518	5,492,223	140,969	29,897	133,632	32,014	803,297	977,892
Other auto repair and maintenance (including oil change, lubrication, and car washes)	77.669	5,140,965	174,230	29,414	195,113	67,138	557,294	1,020,939
Miscellaneous repairs	281,169	13,464,607	296,456	76,968	287,883		1,193,145	3,549,892
Personal and laundry services	1,778,663	48,546,608	845,018	496,710	4,338,603		3,213,218	20,653,489
Religious, grantmaking, civic, professional and similar organizations	192,540	3,339,675	30,264	* 4,512	55,160	* 3,964	* 8,061	2,045,504
Unclassified establishments	509,465	6,037,032	68,809	21,740	77,586	13,999	87,757	3,598,054

^{*} 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.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2013, October 2015.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013

			Agriculture	e, forestry, hunting a	and fishing	
Net income status, item	All nonfarm industries	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]	24,074,684	295,047	42,661	49,021	78,503	124,86
Business receipts, total [1.2]	1,341,571,082	20,275,321	1,474,481	4,960,513	3,458,027	10,382,30
Income from sales and operations [1]	1,323,404,314	19,726,898	1,408,004	4,869,826	3,275,599	10,173,47
Other business income (loss) [1]	18,166,767	548,422	66,477	90,688	182,428	208,83
Business deductions, total [1,2]	1,040,388,788	18,873,650	1,875,318	4,383,049	2,952,562	9,662,72
Cost of sales and operations, total	405,646,247	6,760,058	511,226	1,220,927	479,400	4,548,50
Inventory, beginning of year	40,341,597	509,760	60,112	140,083	* 20,702	288,86
Cost of labor	32,792,050	499,922	* 90,790	85,538	61,061	262,53
Purchases	259,752,148	4,841,247	249,159	656,390	310,218	3,625,48
Materials and supplies	51,766,931	445,369	64,045	207,106	13,629	160,58
Other costs	62,627,583	1,019,049	94,438	278,192	100,489	545,93
Inventory, end of year	41,634,062	555,289	47,320	146,382	* 26,698	334,88
Advertising expenses	14,912,641	108,515	14,366	7,033	27,929	59,18
Car and truck expenses	89,043,045	1,100,357	152,919	332,323	160,995	454,12
Commissions	14,171,366	98,318	47,391	5,479	20,939	24,51
Contract labor	47,646,379	738,146	20,703	368,717	163,205	185,52
Depletion	1,047,454	726	* 10	* 476	* 117	* 12
Depreciation	35,378,629	1,790,483	223,165	463,627	388,069	715,62
Employee benefit programs	3,105,352	11,121	2,466	2,019	* 78	6,55
Insurance	17,994,572	391,509	31,176	118,783	70,830	170,72
Legal and professional services	11,574,507	138,784	34,440	15,701	35,423	53,21
Meals and entertainment deducted	9,511,772	96,649	11,368	18,551	35,152	31,57
Mortgage interest	3,426,685	72,090	14,280	17,104	10,738	29,96
Other interest paid on business indebtedness	5,579,335	156,393	15,739	44,224	26,305	70,12
Office expenses	12,349,552	64,532	13,669	12,720	7,027	31,11
Pension and profit-sharing plans	1,121,911	1,640	* 147	1,201	0	* 29
Rent paid on machinery and equipment	9,253,919	83,673	8,979	23,737	12,744	38,21
Rent paid on other business property	36,083,398	159,743	42,739	5,357	47,169	64,47
Repairs	17,767,505	802,796	35,700	316,818	181,500	268,77
Supplies	35,105,176	633,254	112,969	76,483	168,023	275,77
Salaries and wages	83,238,854	1,389,788	44,665	252,334	20,784	1,072,00
Taxes paid	18,850,190	343,777	15,092	69,418	64,474	194,79
Travel	14,201,702	173,090	27,853	27,851	38,838	78,54
Utilities	31,150,366	315,040	45,426	51,815	67,954	149,84
Other business expenses	110,118,382	3,350,315	430,079	915,098	901,164	1,103,97
Home office business deductions, total	9,593,469	66,213	* 10,540	9,815	18,574	27,28
Depreciation, Form 8829 [3]	1,266,296	15,968	* 5,708	1,434	* 5,198	3,62
Casualty loss, Form 8829 [3]	27,585	* 278	0	0	0	* 27
Carryover of excess casualty losses and						
depreciation, Form 8829 [3]	1,780,310	85,279	* 38,976	* 7,522	* 34,582	* 4,19
Net income less deficit [1,2]	302,269,621	1,431,022	-400,318	577,607	505,120	748,61
Net income [1,2]	357,417,038	3,216,825	202,060	805,640		1,335,25
Deficit [2] Footnotes at end of table.	55,147,417	1,785,803	602,378	228,033	368,755	586,63

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

			Agriculture	e, forestry, hunting	and fishing	
Net income status, item	All nonfarm industries	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]	17,972,057	181,645	18,720	33,361	41,973	87,59
Business receipts, total [1,2]	1,140,516,197	16,112,523	942,595	4,170,071	2,753,886	8,245,97
Income from sales and operations [1]	1,125,338,101	15,697,646	937,735	4,102,259	2,583,292	8,074,3
Other business income	15,178,096	414,878	4,860	67,812	170,594	171,6
Business deductions, total [1,2]	783,335,718	12,911,089	740,534	3,364,437	1,880,010	6,926,10
Cost of sales and operations, total	306,394,199	5,101,395	357,807	950,037	315,971	3,477,58
Inventory, beginning of year	24,377,969	299,912	* 38,770	48,964	* 19,634	192,54
Cost of labor	26,650,959	385,184	* 70,592	56,257	* 33,644	224,69
Purchases	196,335,279	3,748,541	201,469	577,349	234,769	2,734,95
Materials and supplies	42,527,848	233,238	* 21,857	148,107	* 5,166	58,10
Other costs	42,338,230	748,736	* 45,627	190,793	47,305	465,01
Inventory, end of year	25,836,086	314,217	* 20,508	71,433	* 24,546	197,73
Advertising expenses	10,963,823	69,228	7,732	6,299	21,736	33,46
Car and truck expenses	68,029,874	752,462	48,241	268,037	97,359	338,82
Commissions	11,041,316	42,081	* 1,274	* 1,714	* 18,440	20,65
Contract labor	40,600,924	580,960	* 5,398	317,527	110,683	147,3
Depletion	779,787	* 124	* 3	* 104	* 16	
Depreciation	22,912,305	1,021,730	81,964	320,479	178,992	440,29
Employee benefit programs	2,405,290	6,669	* 141	1,443	* 10	5,07
Insurance	13,941,670	251,751	11,959	90,896	37,256	111,64
Legal and professional services	8,197,824	84,829	13,682	8,401	28,310	34,43
Meals and entertainment deducted	7,390,888	61,026	4,697	15,186	17,368	23,7
Mortgage interest	2,054,224	36,153	* 118	10,131	7,531	18,37
Other interest paid on business indebtedness	3,474,774	88,596	* 4,504	33,372	7,092	43,62
Office expenses	9,324,002	42,902	7,350	9,942	4,718	20,89
Pension and profit-sharing plans	1,036,054	1,418	* 89	* 1,119	0	* 2
Rent paid on machinery and equipment	7,263,787	57,861	* 18	15,909	* 10,806	31,12
Rent paid on other business property	27,536,823	95,074	* 13,869	2,866	34,247	44,09
Repairs	12,938,090	516,131	6,403	236,596	96,795	176,3
Supplies	27,030,918	382,288	32,593	55,979	112,842	180,8
Salaries and wages	65,287,212	1,036,859	* 22,664	185,742	8,550	819,90
Taxes paid	14,206,020	219,582	5,799	53,088	36,840	123,8
Travel	10,448,167	105,587	9,456	20,391	22,684	53,0
Utilities	22,192,374	168,009	13,450	31,608	35,199	87,7
Other business deductions	77,837,787	2,113,942	83,112	714,602	657,948	658,2
Home office business deductions, total	7,582,080	47,792	0	,	13,484	26,77
Depreciation, Form 8829 [3]	794,797	5,219	0	420	* 1,521	3,27
Casualty loss, Form 8829 [3]	13,302	* 278 * 703	0	0	0	* 2
Excesscasualty depreciations, Form 8829 [3]	216,723	* 702	202.060		070.075	* 67
Net income [1,2]	357,417,038	3,216,825	202,060	805,640	873,875	1,335,2
Returns with Schedule C-EZ:	4.040.401	47.000	7.001	4.055	0.050	07.11
Number of returns	4,818,424	47,380	7,334	4,855	8,056	27,13
Business receipts	38,348,182	330,217	59,677	36,946	53,419	180,17
Business deductions	4,578,973	37,501	* 10,300	* 7,975	* 8,806	10,42
Net income Footnotes at end of table.	33,769,210	292,716	49,377	28,971	44,614	169,

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

		Mir	ning		Utilities	Const	ruction
Net income status, item	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]	127,849	104,977	6,184	16,687	16,242	2,700,267	496,457
Business receipts, total [1.2]	14,146,813	10,341,305	808,841	2,996,666	825,873	200,502,824	51,555,183
Income from sales and operations [1]	13,647,582	9,867,664	802,880	2,977,039	818,679	199,097,060	51,118,521
Other business income (loss) [1]	499,230	473,641	5,962	19,628	7,195	1,405,764	436,661
Business deductions, total [1,2]	12,577,063	9,400,885	807,088	2,369,089	847,677	166,741,088	45,006,397
Cost of sales and operations, total	3,151,688	2,057,073	229,592	865,024	325,503	80,826,335	27,814,305
Inventory, beginning of year	332,928	137,496	131,673	63,760	* 8,252	4,866,598	2,600,905
Cost of labor	305,845	182,541	49,570	73,734	* 1,176	14,470,641	4,358,707
Purchases	667,620	315,278	25,883	326,459	* 98,675	24,805,394	7,601,770
Materials and supplies	146,288	48,088	* 20,182	78,017	* 14	26,877,146	8,502,894
Other costs	2,002,875	1,527,117	78,639	397,118	* 225,215	14,374,151	7,119,766
Inventory, end of year	303,869	153,448	76,356	74,065	* 7,828	4,567,593	2,369,736
Advertising expenses	25,666	13,288	2,404	9,973	15,662	997,638	188,179
Car and truck expenses	413,246	205,446	33,403	174,397	58,652	15,136,947	2,691,766
Commissions	32,986	26,741	* 440	5,805	* 10,468	649,753	179,023
Contract labor	371,614	221,503	15,553	134,559	82,970	16,135,938	3,597,054
Depletion	891,483	861,004	20,642	9,837	* 1,038	37,571	* 1,015
Depreciation	1,151,926	859,968	99,078	192,881	93,682	4,955,735	950,893
Employee benefit programs	24,426	12,195	6,756	5,475	* 875	334,690	52,098
Insurance	156,564	82,564	15,666	58,334	7,610	3,654,427	710,053
Legal and professional services	134,169	106,391	6,578	21,200	14,768	1,003,276	278,901
Meals and entertainment deducted	45,538	29,682	263	15,594	3,586	781,708	156,216
Mortgage interest	36,238	30,452	* 4,270	1,516	* 771	324,313	124,920
Other interest paid on business indebtedness	139,590	98,693	19,956	20,940	10,935	648,477	181,800
Office expenses	70,899	50,098	2,056	18,746	11,427	982,716	198,754
Pension and profit-sharing plans	6,519	3,759	* 331	2,429	* 8	31,636	3,641
Rent paid on machinery and equipment	76,927	30,687	16,984	29,256	* 986	1,118,078	240,767
Rent paid on other business property	88,529	59,157	4,531	24,841	12,874	1,513,758	246,482
Repairs	241,286	166,376	34,630	40,280	5,341	2,122,760	321,077
Supplies	132,141	72,963	19,028	40,151	65,420	8,794,133	1,529,421
Salaries and wages	709,346		56,803		23,703	8,549,116	
Taxes paid	349,296	284,710	18,671	45,916	11,847	2,045,682	431,550
Travel	127,294	86,324	12,924	28,046	5,321	1,040,834	194,379
Utilities Other hydrogen expenses	163,246	115,859	13,001	34,387	14,022	3,109,403	618,191
Other business expenses	4,008,897	3,585,350 14,730	173,439 * 91	250,109	68,445 * 775	10,729,973 883,796	2,448,855 209,720
Home office business deductions, total Depreciation, Form 8829 [3]	20,726 4,700	3,435	* 13	5,906 * 1,252	* 573		
Casualty loss, Form 8829 [3]	4,700	3,435	0		0	110,402 * 1,329	26,564 0
Casualty loss, Form 6629 [5] Carryover of excess casualty losses and	U	0	0	0	U	1,329	0
depreciation, Form 8829 [3]	14,442	11,844	* 13	* 2,585	* 3,730	115,591	37,953
Net income less deficit [1,2]	1,589,903				18,527	33,872,633	6,563,105
Net income [1,2]	3,051,421	2,218,722	88,801	743,898	141,336	38,921,447	7,854,327
Deficit [2]	1,461,517	1,257,306	87,048	117,163	122,808	5,048,814	1,291,222

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

		Mir	ning		Utilities	Const	ruction
Net income status, item	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]	91,595	75,865	2,942	12,787	11,043	2,245,399	415,00
Business receipts, total [1,2]	10,689,336	7,811,342	470,803	2,407,191	474,686	177,575,373	44,705,84
Income from sales and operations [1]	10,295,084	7,442,765	465,229	2,387,090	473,794	176,420,309	44,417,22
Other business income	394,252	368,577	5,574	20,101	* 892	1,155,064	288,6
Business deductions, total [1,2]	7,645,125	5,599,830	382,002	1,663,294	336,541	138,704,287	36,850,7
Cost of sales and operations, total	2,028,003	1,305,309	93,322	629,372	* 56,740	67,375,176	23,060,0
Inventory, beginning of year	126,135	56,118	* 21,606	48,411	* 6	2,613,565	1,514,7
Cost of labor	237,425	* 177,396	* 21,977	38,052	* 1,173	12,594,991	3,934,2
Purchases	381,968		* 15,416	174,135	* 48,493	20,677,909	6,323,4
Materials and supplies	114,680	38,752	* 7,886	68,042	* 1	23,500,833	7,286,9
Other costs	1,315,386	908,166	48,410	358,810	* 7,138	10,498,443	5,349,1
Inventory, end of year	147,592	67,539	* 21,973	58,079	* 70	2,510,566	1,348,5
Advertising expenses	13,001	5,471	776	6,754	* 12,665	774,067	134,5
Car and truck expenses	325,751	168,915	13,016	143,820	42,298	12,481,319	2,248,1
Commissions	25,510	23,374	* 302	1,834	* 9,570	543,281	118,9
Contract labor	273,464	147,676		111,890	* 65,282	14,556,395	3,183,2
Depletion	642,391	618,142	* 15,742	8,507	* 962	36,735	* 1,0
Depreciation	670,740	493,880	43,746	133,114	19,064	3,852,972	791,5
Employee benefit programs	13,763	5,457	* 5,509	2,796	* 338	288,452	34,7
Insurance	106,923	60,484	8,504	37,935	3,394	3,050,121	576,59
Legal and professional services	78,336		2,327	15,540	2,773	752,801	204,6
Meals and entertainment deducted	32,955	21,132	* 41	11,783	* 2,054	656,815	135,5
Mortgage interest	23,674	22,439	* 59	1,175	* 306	228,469	89,8
Other interest paid on business indebtedness	50,477	35,781	2,459	12,237	3,471	461,498	122,6
.	55,796		751	16,421	2,269	756,639	141,2
Office expenses Pension and profit-sharing plans	4,513	2,017	* 289	* 2,207	2,209	29,112	3,2
	45,261	24,900	* 5,458	14,903	* 932	908,850	185,7
Rent paid on machinery and equipment Rent paid on other business property	37,098			18,490	1,143	1,194,265	193,7
	181,626	136,579		23,917	3,610		223,9
Repairs		52,256	21,129 12,067			1,611,298	1,233,2
Supplies Salariae and warea	91,472 451,706		43,521	27,149 212,914	* 63,504 * 7,651	7,551,263 6,996,456	
Salaries and wages							
Taxes paid	234,243		9,579	29,338	2,361	1,595,150	
Travel	83,997	53,896		18,281	* 1,384	851,638	157,1
Utilities	118,412	88,830		22,180	9,090	2,479,803	486,19
Other business deductions	2,032,059			154,642	24,128	8,602,327	1,786,4
Home office business deductions, total	17,134	12,085		4,967	* 567	748,563	152,8
Depreciation, Form 8829 [3]	2,247	1,848		* 399	* 121	78,285	15,1
Casualty loss, Form 8829 [3]	0		0	0	0	* 286	* 0 0
Excesscasualty depreciations, Form 8829 [3]	* 35			* 0	0	24,638	* 2,3
Net income [1,2]	3,051,421	2,218,722	88,801	743,898	141,336	38,921,447	7,854,3
Returns with Schedule C-EZ:							
Number of returns	18,480			* 3,056	5,516	485,338	76,4
Business receipts	57,230		* 8,858	* 12,651	26,231	4,478,360	704,2
Business deductions	19,361	11,698		* 3,651	* 4,989	517,349	70,2
Net income Footnotes at end of table.	37,869	24,023	* 4,846	* 8,999	21,241	3,961,011	634,0

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Construction	-continued	Manufacturing							
Net income status, item	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]	53,960	2,149,851	366,757	54,172	11,887	32,377	4,41			
Business receipts, total [1.2]	8,443,597	140,504,044	30,939,380	4,735,018	482,727	1,783,075	77,76			
Income from sales and operations [1]	8,248,625	139,729,913	30,772,502	4,724,254	472,821	1,779,483	77,72			
Other business income (loss) [1]	194,972	774,131	166,878	10,764	* 9,906	* 3,592	* (
Business deductions, total [1,2]	7,748,596	113,986,096	27,387,117	4,660,685	442,562	1,498,163	69,79			
Cost of sales and operations, total	4,656,925	48,355,105	15,175,270	2,926,054	140,667	774,165	* 18,32			
Inventory, beginning of year	1,161,061	1,104,632	2,180,356	441,439	* 20,676	87,157	* 34,03			
Cost of labor	753,715	9,358,219	1,325,830	48,867	* 6,273	* 26,619	* 3,46			
Purchases	1,613,043	15,590,582	9,812,089	2,375,740	* 73,623	662,970	* 2,26			
Materials and supplies	970,680	17,403,572	2,494,676	201,308	46,723	35,611	* 6,19			
Other costs	1,144,591	6,109,794	1,564,284	343,614	* 13,388	91,551	* 1,48			
Inventory, end of year	986,166	1,211,692	2,201,965	484,914	* 20,016	129,744	* 29,1			
Advertising expenses	39,368	770,091	288,222	65,978	11,786	22,695	* 4,29			
Car and truck expenses	334,431	12,110,751	1,094,229	157,031	25,777	76,836	* 15			
Commissions	18,724	452,006	118,359	19,527	* 932	7,115	* 3,1			
Contract labor	252,149	12,286,735	629,600	70,762	* 1,370	56,392	* 2,09			
Depletion	* 1,877	34,679	1,917	* 3	0	0	,,,			
Depreciation	317,788	3,687,055	956,718	128,192	17,079	41,257	* 3,09			
Employee benefit programs	32,287	250,305	80,428	6,540	* 752	* 691	-,-			
Insurance	141,462	2,802,912	367,976	47,688	3,333	6,932	* 1,8			
Legal and professional services	73,956	650,419	250,020	35,526	2,627	21,602	* 5,0			
Meals and entertainment deducted	33,240	592,252	99,443	16,525	1,091	13,691	* ;			
Mortgage interest	37,346	162,047	77,885	8,295	* 2,979	* 2,485				
Other interest paid on business indebtedness	48,638	418,039	196,730	26,524	1,425	6,325	* 3			
Office expenses	35,921	748,041	223,990	26,653	3,979	10,181	* 1,8			
Pension and profit-sharing plans	5,181	22,814	20,113	437	* 132	* 29	,-			
Rent paid on machinery and equipment	70,556	806,755	140,840	21,847	* 1,374	7,374	* 2			
Rent paid on other business property	55,897	1,211,379	791,420	110,355	* 21,085	91,511	* 1			
Repairs	125,093	1,676,590	443,135	59,066	3,375	16,160	* 2			
Supplies	217,399	7,047,313	783,747	120,930	61,070	50,910	* 7,7			
Salaries and wages	400,634	6,546,292	2,061,402	312,501	* 38,949	64,018	* 10,1			
Taxes paid	123,109	1,491,023	441,698		12,570	22,265	* 1,3			
Travel	97,190	749,264	242,456	25,271	18,164	32,001	* 1			
Utilities	87,923	2,403,289	700,010	115,658	17,139	53,401	* 1,5			
Other business expenses	518,203	7,762,915	1,929,294	263,910	43,596	96,044	* 7,7			
Home office business deductions, total	21,888	652,189	237,580	23,610	* 11,311	19,320				
Depreciation, Form 8829 [3]	2,078	81,760	34,300	* 860	* 2,046	* 1,605				
Casualty loss, Form 8829 [3]	0	* 1,329	* 2,899	* 1,843	* 381	0				
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 799	76,838	46,367	* 982	* 11,325	* 1,298				
Net income less deficit [1,2]	694,914	26,614,614	3,588,412	92,481	40,166	284,014	8,94			
Net income [1,2]	1,268,595	29,798,525	5,041,452		103,496	371,827	* 38,70			
Deficit [2]	573,681	3,183,911	1,453,040	328,883	63,330	87,813	* 29,75			

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

						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)						
37,460	1,792,933	233,363	27,078	4,976	24,349	* 1,00						
6,284,725	126,584,805	24,755,343	3,657,005	405,533	1,535,574	* 42,27						
6,111,311	125,891,779	24,630,770	3,645,547	405,411	1,534,551	* 42,27						
173,415	693,026	124,573	11,458	* 122	* 1,022							
5,016,208	96,837,323	19,719,183	3,235,640	302,038	1,163,747	* 3,57						
2,821,394	41,493,713	11,502,569	2,246,114	* 92,714	642,566	,						
259,645	839,136	1,194,247	187,624	* 18,344	* 33,282							
611,026	8,049,715	1,053,352	21,107	* 5,734	* 12,544							
1,214,589	13,139,911	7,470,378	1,940,702	* 68,964	532,408							
586,887	15,626,965	1,958,846	140,385	* 2,575	* 29,342							
433,328	4,715,959	1,081,103	159,905	* 12,977	86,459							
284,082	877,973	1,255,356	203,608	* 15,881	* 51,469							
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	civil engineering construction (14) 37,460 6,284,725 6,111,311 173,415 5,016,208 2,821,394 259,645 611,026 1,214,589 586,887 433,328	civil engineering construction Speciality trade contractors (14) (15) 37,460 1,792,933 6,284,725 126,584,805 6,111,311 125,891,779 173,415 693,026 5,016,208 96,837,323 2,821,394 41,493,713 259,645 839,136 611,026 8,049,715 1,214,589 13,139,911 586,887 15,626,965 433,328 4,715,959 284,082 877,973 31,254 608,246 225,363 10,007,765 16,118 408,178 218,283 11,154,886 * 1,050 34,670 229,886 2,831,503 28,103 225,616 111,911 2,361,620 35,571 512,595 25,694 495,579 16,840 121,796 23,243 315,630 25,316 590,090 3,841 21,972 59,355	civil engineering construction Specialty trade contractors Total (14) (15) (16) 37,460 1,792,933 233,363 6,284,725 126,584,805 24,755,343 6,111,311 125,891,779 24,630,770 173,415 693,026 124,573 5,016,208 96,837,323 19,719,183 2,821,394 41,493,713 11,502,569 259,645 839,136 1,194,247 611,026 8,049,715 1,053,352 1,214,589 13,139,911 7,470,378 586,887 15,626,965 1,958,846 433,328 4,715,959 1,081,103 284,082 877,973 1,255,356 31,254 608,246 176,257 225,363 10,007,765 691,263 16,118 408,178 81,163 218,283 11,154,886 467,918 * 1,050 34,670 * 1,499 229,886 2,831,503 602,438 28,103 225,616 <td< td=""><td>civil engineering construction Specialty trade contractors Total Food manufacturing (14) (15) (16) (17) 37,460 1,792,933 233,363 27,078 6,284,725 126,584,805 24,755,343 3,657,005 6,111,311 125,891,779 24,630,770 3,645,547 173,415 693,026 124,573 11,458 5,016,208 96,837,323 19,719,183 3,235,640 2,821,394 41,493,713 11,502,569 2,246,114 259,645 839,136 1,194,247 187,624 611,026 8,049,715 1,053,352 21,107 1,214,589 13,139,911 7,470,378 1,940,702 586,887 15,626,965 1,958,846 140,385 433,228 4,715,959 1,081,103 159,905 284,082 877,973 1,255,356 203,608 31,254 608,246 176,257 31,145 225,363 10,07,765 691,263 94,732 218,283</td><td> Civil engineering construction Total contractors Total contr</td><td> Civil engineering construction Total engineering engi</td></td<>	civil engineering construction Specialty trade contractors Total Food manufacturing (14) (15) (16) (17) 37,460 1,792,933 233,363 27,078 6,284,725 126,584,805 24,755,343 3,657,005 6,111,311 125,891,779 24,630,770 3,645,547 173,415 693,026 124,573 11,458 5,016,208 96,837,323 19,719,183 3,235,640 2,821,394 41,493,713 11,502,569 2,246,114 259,645 839,136 1,194,247 187,624 611,026 8,049,715 1,053,352 21,107 1,214,589 13,139,911 7,470,378 1,940,702 586,887 15,626,965 1,958,846 140,385 433,228 4,715,959 1,081,103 159,905 284,082 877,973 1,255,356 203,608 31,254 608,246 176,257 31,145 225,363 10,07,765 691,263 94,732 218,283	Civil engineering construction Total contractors Total contr	Civil engineering construction Total engineering engi						

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

			Man	ufacturing—conti	nued		
Net income status, item	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]	** 36,903	**	38,767	1,595	13,038	3,399	10,132
Business receipts, total [1.2]	** 3,980,451	**	1,885,993	98,912	786,761	771,893	776,623
Income from sales and operations [1]	** 3,959,698	**	1,879,898	97,771	775,138	770,557	773,476
Other business income (loss) [1]	** 20,753	**	6,094	* 1,141	11,623	* 1,336	* 3,147
Business deductions, total [1,2]	** 3,533,388	**	1,712,114	96,561	704,358	610,206	678,162
Cost of sales and operations, total	** 1,985,997	**	803,586	* 42,494	347,060	383,268	390,343
Inventory, beginning of year	** 236,283	**	71,051	* 4,968	40,959	* 8,926	93,06
Cost of labor	** 229,475	**	82,906	* 2,817	* 6,637	* 12,403	* 21,514
Purchases	** 1,192,479	**	499,893	* 37,642	267,077	* 229,145	244,713
Materials and supplies	** 407,173	**	95,972	* 261	* 45,935	* 129,347	47,694
Other costs	** 135,611	**	121,438	* 2,965	71,423	* 12,023	* 62,302
Inventory, end of year	** 215,022	**	67,675	* 6,158	84,969	* 8,577	78,94
Advertising expenses	** 7,400	**	13,398	* 253	14,331	* 23,063	7,065
Car and truck expenses	** 132,581	**	63,817	* 143	53,748	* 29,752	25,639
Commissions	** 3,226	**	8,616	* 448	* 3,856	* 1,326	* 5,096
Contract labor	** 93,647	**	10,132	* 233	4,969	* 26,023	* 7,649
Depletion	** 134	**	0	* 1,717	* 1	0	* 41
Depreciation	** 136,766	**	69,865	* 4,149	16,954	4,204	31,642
Employee benefit programs	** 7,393	**	5,106	* 788	* 7,046	* 999	* 5,848
Insurance	** 44,694	**	15,324	* 487	8,823	6,235	21,663
Legal and professional services	** 15,488	**	16,352	* 531	3,526	8,003	4,53
Meals and entertainment deducted	** 7,518	**	4,543	* 44	2,023	2,564	619
Mortgage interest	** 19,137	**	* 4,443	* 1,484	* 629	0	* 6,058
Other interest paid on business indebtedness	** 17,209	**	9,854	0	6,236	* 526	1,892
Office expenses	** 17,413	**	23,239	* 196	9,543	9,080	4,593
Pension and profit-sharing plans	** 1,397	**	* 5,184	* 361	* 1,287	* 1,937	(
Rent paid on machinery and equipment	** 7,767	**	20,906	* 2	* 764	* 862	* 7,237
Rent paid on other business property	** 65,179	**	78,766	* 3,297	16,840	* 14,599	17,688
Repairs	** 128,895	**	28,994	* 419	8,977	* 3,395	8,448
Supplies	** 63,988	**	77,574	* 465	29,926		1,918
Salaries and wages	** 255,710	**	134,094	* 13,805	71,031	* 20,657	69,396
Taxes paid	** 50,520	**	37,941	2,835	7,531	3,179	13,372
Travel	** 16,078	**	13,882	* 1,955	8,066	* 1,186	2,284
Utilities	** 64,264	**	73,332	* 640	25,002		15,313
Other business expenses	** 361,086	**	158,986	19,814	53,186		23,187
Home office business deductions, total	** 29,903	**	28,670	* 0	* 3,001	* 1,066	* 4,91
Depreciation, Form 8829 [3]	** 19,412	**	* 3,516	0	* 66		* 818
Casualty loss, Form 8829 [3]	**	**	0	0	0	0	(
Carryover of excess casualty losses and depreciation, Form 8829 [3]	** 21,727	**	* 1,479	0	* 1,557	0	* 160
Net income less deficit [1,2]	** 446,571	**	167,228		91,753		97,456
Net income [1,2]	** 518,148	**	313,639	5,196	155,477	· ·	110,464
Deficit [2]	** 71,577	**	146,411	* 2,895	63,725		13,009

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Manufacturing—continued									
Net income status, item	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]	** 19,813	**	25,294	1,568	7,669	2,353	6,36			
Business receipts, total [1,2]	** 3,157,450	**	1,283,527	57,199	480,373	768,539	617,88			
Income from sales and operations [1]	** 3,137,336	**	1,278,449	56,687	474,082	767,203	615,15			
Other business income	** 20,114	**	* 5,078	* 512	* 6,292	* 1,336	* 2,73			
Business deductions, total [1,2]	** 2,638,609	**	969,544	52,004	324,890	588,567	507,42			
Cost of sales and operations, total	** 1,575,404	**	449,457	* 18,427	180,469	* 380,833	290,77			
Inventory, beginning of year	** 198,956	**	44,197	* 2,659	* 8,108	* 8,742	51,25			
Cost of labor	** 179,450	**	* 55,921	* 1,257	* 3,881	* 11,204	* 14,7			
Purchases	** 989,693	**	235,046	* 15,549	* 109,762	* 228,015	175,39			
Materials and supplies	** 291,588	**	89,973	* 50	* 40,938	* 129,280	* 33,53			
Other costs	** 98,907	**	68,582	* 2,371	* 31,935	* 11,956	* 59,24			
Inventory, end of year	** 183,189	**	44,261	* 3,458	* 14,155	* 8,364	43,36			
Advertising expenses	** 4,241	**	9,509	* 139	3,058	* 23,062	5,82			
Car and truck expenses	** 49,320	**	35,973	* 71	23,828		22,06			
Commissions	** 3,175	**	* 5,594	0	* 3,022		* 2,74			
Contract labor	** 79,752	**	* 3,515	* 233	* 2,303		* 6,88			
Depletion	** 7	**	0	* 1,489	* 1	0	.,			
Depreciation	** 86,236	**	39,787	* 3,484	3,546	* 4,064	22,88			
Employee benefit programs	** 4,521	**	* 1,681	* 751	* 253		* 4,2			
Insurance	** 33,855	**	10,720	* 240	4,844	5,385	19,2			
Legal and professional services	** 7,549	**	11,246	* 233	863		3,44			
Meals and entertainment deducted	** 1,759	**	2,267	* 24	1,064	* 2,564	* 54			
Mortgage interest	** 14,318	**	* 3,415	* 280	* 68		* 5,99			
Other interest paid on business indebtedness	** 3,538	**	4,038	0	* 1,072		* 1,34			
Office expenses	** 10,697	**	5,958	* 42	3,390		3,93			
Pension and profit-sharing plans	** 1.349	**	* 5,153	* 361	* 514		0,00			
Rent paid on machinery and equipment	** 4,179	**	* 15,294	* 2	* 338		* 6,37			
Rent paid on other business property	** 26,231	**	40,373	* 2,059	7,182		* 3,46			
Repairs	** 104,906	**	17,812	* 367	6,564		6,78			
Supplies	** 48,439	**	63,275	* 321	10,486		* 37			
Salaries and wages	** 158,876	**	75,912	* 12,587	* 14,029		* 55,15			
Taxes paid	** 34,053	**	27,877	* 2,467		I	11,26			
Travel	** 6,913	**	9,049	* 1,351	1,624		1,50			
Utilities	** 42,335	**	42,259	* 466			11,76			
Other business deductions	** 324,073	**	59,665	* 6,606	35,928		14,20			
Home office business deductions, total	** 12,885	**	24,206	0,606			* 4,9			
Depreciation, Form 8829 [3]	** 793	**	* 2,888	0			* 8			
Casualty loss, Form 8829 [3]	**	**	2,000	0		0	0			
Excesscasualty depreciations, Form 8829 [3]	**	**	0	0	_	-	* 16			
Net income [1,2]	** 518,148	**	313,639	5,196			110,46			
	310,140		313,039	3,190	155,477	179,070	110,40			
Returns with Schedule C-EZ: Number of returns	** 3,030	**	* 8,067	* 32	** 2,068	**	* 4.03			
	** 14,141	**	, , , , , , , , , , , , , , , , , , ,	* 8						
Business receipts Business deductions		**	* 41,875 * 5 510	* 2			* 15,67 * 1.73			
Business deductions	** 2,145		* 5,510	* 7		**	* 1,73			

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Manufacturing—continued									
Net income status, item	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment				
	(28)	(29)	(30)	(31)	(32)	(33)				
BUSINESSES WITH AND WITHOUT NET INCOME										
Number of returns [1]	1,451	25,954	23,002	5,339	8,534	9,763				
Business receipts, total [1.2]	366,321	4,073,782	1,843,260	757,953	486,658	976,418				
Income from sales and operations [1]	364,309	4,026,590	1,834,301	757,679	483,031	967,459				
Other business income (loss) [1]	* 2,012	47,192	8,959	* 274	3,627	8,960				
Business deductions, total [1,2]	311,170	3,506,967	1,601,796	721,224	388,933	832,200				
Cost of sales and operations, total	* 219,346	2,106,988	794,599	477,616	208,231	409,347				
Inventory, beginning of year	* 17,758	325,046	137,660	* 21,631	50,276	128,257				
Cost of labor	* 15,995	295,735	109,304	* 22,917	* 14,033	42,176				
Purchases	* 168,782	1,019,341	388,138	435,722	139,297	252,995				
Materials and supplies	* 21,441	440,720	231,959	* 9,239	* 45,518	42,782				
Other costs	* 16,090	210,490	80,781	* 12,633	19,420	91,666				
Inventory, end of year	* 20,720	184,344	153,242	24,525	60,313	148,529				
Advertising expenses	* 39	13,138	13,938	5,339	2,625	11,628				
Car and truck expenses	* 4,416	89,246	84,481	8,445	11,703	27,619				
Commissions	0	8,329	23,361	* 799	* 3,160	* 13,612				
Contract labor	* 421	92,281	19,533	* 9,601	* 2,311	* 56,353				
Depletion	0	0	* 1	0	0	* 1				
Depreciation	* 18,207	158,197	93,829	20,934	26,598	14,966				
Employee benefit programs	* 1,008	19,859	5,452	* 1,338	* 694	* 460				
Insurance	* 1,520	49,300	34,635	* 4,803	5,774	9,704				
Legal and professional services	* 883	26,056	14,846	5,996	5,769	15,474				
Meals and entertainment deducted	* 74	4,955	8,262	3,032	4,758	5,730				
Mortgage interest	0	11,527	* 1,202	* 2,952	* 2,747	* 943				
Other interest paid on business indebtedness	* 335	20,980	11,561	* 62,545	1,391	2,190				
Office expenses	* 629	51,146	13,916	1,583	3,923	4,259				
Pension and profit-sharing plans	* 12	3,877	1,815	* 73	* 544	* 34				
Rent paid on machinery and equipment	* 32	15,269	19,122	* 1,444	* 4,770	* 1,10				
Rent paid on other business property	* 7,583	55,525	44,206	* 17,988	10,948	32,249				
Repairs	* 3,989	59,011	20,402	4,743	2,383	17,418				
Supplies	* 1,755	39,281	32,966	19,305	1,823	44,372				
Salaries and wages	* 28,533	346,858	156,320	* 13,259	43,119	62,566				
Taxes paid	* 6,302	65,432	37,691	* 2,982	6,569	9,528				
Travel	* 278	16,749	16,304	9,345	9,000	9,230				
Utilities	* 6,708	64,957	64,504	12,478	9,652	12,310				
Other business expenses	9,099	170,953	73,316	29,659	19,788	69,842				
Home office business deductions, total	0	12,017	* 13,501	* 4,966	* 416	* 934				
Depreciation, Form 8829 [3]	0	* 971	* 615	0	* 17	* -				
Casualty loss, Form 8829 [3]	0	0	0	0	0	(
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* 46	* 15	0	0	* (
Net income less deficit [1,2]	55,152	569,776	242,040	36,732	97,725	149,647				
Net income [1,2]	* 63,302	630,988	309,525	67,051	113,895	196,745				
Deficit [2]	* 8,151	61,212	67,485	* 30,319		47,098				

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

*1,438 *306,372 *306,028	Fabricated metal products (29)	Machinery (30)	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment
* 1,438 * 306,372	, ,	(30)			
* 306,372	40.00-		(31)	(32)	(33)
* 306,372	ا-مم مه				
-	19,305	17,505	2,977	6,459	8,10
* 306,028	3,374,825	1,521,139	684,206	444,663	603,77
	3,329,309	1,515,387	683,934	441,477	602,21
* 344	45,515	5,752	* 272	* 3,186	* 1,56
* 243,069	2,746,525	1,211,614	617,155	330,768	410,64
* 168,503	1,568,826	585,515	* 456,178	182,280	257,46
* 10,613	136,008	85,588	* 16,138	* 38,818	* 82,25
* 5,282	281,945	* 72,106	* 22,544	* 4,902	* 35,41
* 138,486	739,073	265,462	* 419,076	* 130,401	* 194,70
* 21,441	372,578	198,014	* 837	* 45,511	* 13,77
* 7,399	188,982	53,421	* 12,633	* 11,466	* 27,02
* 14,719	149,760	89,077	* 15,050	* 48,818	* 95,70
* 39	8,971	12,009	* 3,345	1,037	* 5,09
* 3,638	75,349	64,264	* 6,614	9,801	13,43
0	5,026	* 21,703	* 695	* 2,604	* 7,17
0	76,940	* 14,754	* 4,243	* 2,063	* 17,88
0	0	* 1	0	0	*
* 14,255	119,052	62,058	* 13,364	25,623	12,78
* 33	18,866	* 4,405	* 830	* 640	* 40
* 1,111	45,310	25,710	* 4,767	4,718	* 95
* 608	17,929	12,724	* 4,045	5,335	* 1,65
		7,444		4,520	* 4,24
				· ·	* 76
		9,852		· ·	* 1,26
		9,411	· ·		1,68
					* 5
					* 1,03
				· ·	* 78
					* 10,36
					12,93
					* 2,80
					6,14
					* 3,98
					6,21
					40,75
			* 1,820		* 72
			0		
		-			
				-	106.74
^ 63,302	630,988	309,525	67,051	113,895	196,74
* 4 4 5 7	* 0.500	* 4 000	* ^	* 4 000	* 4 00
				· ·	* 1,02
	-, -				* 1,83
^ 320	* 5,143 * 4,600		0	^ 1,384	* 1,83
	* 159	0 11,518 * 223 18,152 * 510 48,229 * 12 * 3,623 * 27 14,091 * 6,566 49,288 * 3,519 48,932 * 1,755 29,985 * 23,422 321,940 * 5,659 60,869 * 159 11,839 * 4,951 54,807 * 8,064 118,454	0 11,518 *222 *223 18,152 9,852 *510 48,229 9,411 *12 *3,623 *1,646 *27 14,091 19,112 *6,566 49,288 37,749 *3,519 48,932 14,974 *1,755 29,985 28,633 *23,422 321,940 133,029 *5,659 60,869 31,124 *159 11,839 13,698 *4,951 54,807 44,314 *8,064 118,454 53,322 0 *11,326 *1,905 0 *948 *70 0 0 0 0 0 0 0 *63,302 630,988 309,525 *1,157 *2,569 *1,003 *19,555 *9,743 *4,977	0 11,518 * 222 0 * 223 18,152 9,852 * 62,257 * 510 48,229 9,411 * 1,342 * 12 * 3,623 * 1,646 * 66 * 27 14,091 19,112 * 1,436 * 6,566 49,288 37,749 * 15,503 * 3,519 48,932 14,974 * 953 * 1,755 29,985 28,633 * 9,145 * 23,422 321,940 133,029 * 10,567 * 5,659 60,869 31,124 * 2,322 * 159 11,839 13,698 * 4,273 * 4,951 54,807 44,314 6,121 * 8,064 118,454 53,322 6,493 0 * 11,326 * 1,905 * 1,820 0 * 948 * 70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 11,518 * 222 0 * 2,705 * 223 18,152 9,852 * 62,257 * 1,048 * 510 48,229 9,411 * 1,342 3,853 * 12 * 3,623 * 1,646 * 66 * 544 * 27 14,091 19,112 * 1,436 * 1,822 * 6,566 49,288 37,749 * 15,503 * 8,504 * 3,519 48,932 14,974 * 953 * 524 * 1,755 29,985 28,633 * 9,145 * 1,569 * 23,422 321,940 133,029 * 10,567 * 34,890 * 5,659 60,869 31,124 * 2,322 5,429 * 159 11,839 13,698 * 4,273 7,309 * 4,951 54,807 44,314 6,121 6,086 * 8,064 118,454 53,322 6,493 17,213 0 * 11,326 * 1,905 * 1,820 * 416 0 * 948 * 70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Manufacturin	g—continued	Wh	Retail trade			
Net income status, item	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total
	(34)	(35)	(36)	(37)	(38)	(39)	(40)
BUSINESSES WITH AND WITHOUT NET INCOME	(0.)	(66)	(00)	(0.)	(55)	(55)	(.5)
Number of returns [1]	26,270	59,758	345,862	154,956	120,767	70,140	2,379,865
Business receipts, total [1.2]	2,161,162	4,894,612	54,780,559	23,777,257	24,343,114	6,660,189	191,891,553
Income from sales and operations [1]	2,148,607	4,879,701	54,495,469	23,617,909	24,254,358	6,623,202	189,911,648
Other business income (loss) [1]	* 12,554	14,911	285,090	159,348	88,755		1,979,905
Business deductions, total [1,2]	1,800,385	4,218,445	50,208,826	21,774,247	22,760,767	5,673,812	181,420,187
Cost of sales and operations, total	923,789	2,223,390	37,631,946	15,833,115	17,678,958		125,959,62
Inventory, beginning of year	68,082	393,094	3,500,666	2,106,118	1,208,983		21,376,704
Cost of labor	201,949	182,740	741,151	255,741	243,913	241,496	2,063,446
Purchases	388,207	1,434,062	31,612,152	13,258,018	15,627,789		114,034,163
Materials and supplies	301,566	385,235	2,128,029	868,593	706,187	553,249	5,620,744
Other costs	32,923	244,477	3,371,708	1,547,332	1,210,373	614,004	4,854,71
Inventory, end of year	68,939	416,217	3,721,761	2,202,687	1,318,287	200,788	21,990,147
Advertising expenses	10,831	60,416	381,535	150,977	161,148		1,988,584
Car and truck expenses	96,591	206,251	1,436,090	657,536	551,888		5,961,698
Commissions	1,535	14,265	491,076	245,394	86,267	159,415	1,694,190
Contract labor	97,198	78,630	437,921	172,216	201,885		1,509,072
Depletion	0,130	* 20	23,134	* 111	* 388	* 22,635	12,983
Depreciation	30,883	139,900	616,582	353,072	217,045	46,465	2,339,202
Employee benefit programs	* 1,103	15,351	76,234	34,808	34,891	6,534	253,88
Insurance	49,226	56,001	291,017	161,784	111,511	17,722	1,287,342
Legal and professional services	15,883	51,867	268,804	114,421	124,603	29,780	852,05
Meals and entertainment deducted	6,241	17,714	172,775	85,765	50,306	36,704	519,689
Mortgage interest	* 6,731	6,274	54,575	40,044	14,257	* 274	439,913
Other interest paid on business indebtedness	5,646	21,716	155,611	74,403	70,594	10,614	652,036
Office expenses	12,171	29,640	248,603	128,725	90,270	29,608	1,156,49
Pension and profit-sharing plans	* 41	2,641	32,335	11,827	11,335		42,44
Rent paid on machinery and equipment	4,076	26,598	228,497	154,188	53,891	20,419	520,15
Rent paid on other business property	91,531	111,911	720,350	313,788	314,953	91,609	5,982,39
Repairs	35,695	41,478	274,536	156,105	105,526	12,905	1,185,21
Supplies	67,191	118,843	618,151	286,295	294,468		2,839,55
Salaries and wages	118,558		1,790,866	907,757	792,751	90,358	7,967,52
Taxes paid	23,571	70,138	383,548	197,119			2,701,89
Travel	23,648	38,868	473,670	195,214	203,866		1,197,49
Utilities	57,800	99,185	606,380	313,836	224,364		3,792,489
Other business expenses	107,299		2,625,096	1,120,155	1,117,615		9,803,913
Home office business deductions, total	* 13,108	70,847	138,263	48,743	66,225		622,67
Depreciation, Form 8829 [3]	* 109	4,266	27,613	8,312	14,644		109,060
Casualty loss, Form 8829 [3]	0		* 1,137	* 1,137	0		* 78
Carryover of excess casualty losses and		5.0	.,	.,	Ů		. •
depreciation, Form 8829 [3]	0	* 7,773	56,140	14,918	38,396	* 2,827	202,420
Net income less deficit [1,2]	363,277	681,568	4,604,384	2,025,254	1,592,740	986,390	10,591,730
Net income [1,2]	421,558		5,740,170	2,569,908	2,050,846		18,354,471
Deficit [2]	58,281	338,635	1,135,786	544,654	458,106	133,026	7,762,736

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Manufacturin	g—continued	Wh	Retail trade			
Net income status, item	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total
	(34)	(35)	(36)	(37)	(38)	(39)	(40)
BUSINESSES WITH NET INCOME							
Number of returns [1]	19,177	37,925	225,734	103,551	75,466	46,718	1,286,83
Business receipts, total [1,2]	1,881,343	3,933,656	46,247,210	19,723,778	21,082,040	5,441,393	151,473,75
Income from sales and operations [1]	1,868,861	3,926,860	46,075,630	19,642,906	21,028,214	5,404,510	149,936,33
Other business income	* 12,481	6,796	171,581	80,872	53,826	36,883	1,537,42
Business deductions, total [1,2]	1,459,784	2,913,585	40,510,778	17,154,124	19,034,678	4,321,976	133,110,46
Cost of sales and operations, total	758,191	1,648,852	31,308,791	12,996,346	15,109,459	3,202,986	97,053,37
Inventory, beginning of year	* 36,477	235,187	2,428,487	1,449,503	857,007	121,977	13,724,53
Cost of labor	* 187,151	138,201	449,075	203,072	203,111	* 42,891	1,481,36
Purchases	312,473	975,170	26,223,313	10,710,508	13,303,634	2,209,171	88,991,53
Materials and supplies	247,007	302,018	1,911,186	744,462	647,431	519,293	3,920,73
Other costs	* 20,430	227,408	2,911,623	1,412,926	1,046,866	451,830	3,329,22
Inventory, end of year	* 45,347	229,132	2,614,892	1,524,125	948,590	142,177	14,394,01
Advertising expenses	4,048	42,178	191,194	92,529	78,800	19,865	1,309,74
Car and truck expenses	75,051	124,962	1,037,983	491,120	382,712	164,151	3,555,10
Commissions	* 802	11,305	439,626				1,181,93
Contract labor	88,154	34,408	351,428		172,557	57,490	1,139,67
Depletion	0	0	* 22,224			* 21,852	6,72
Depreciation	20,430	51,277	429,553		168,355		1,251,04
Employee benefit programs	* 217	9,452	57,537	22,462			197,45
Insurance	44,586	43,253	215,425		90,093		856,66
Legal and professional services	8,555	21,334	197,157	78,139		18,881	521,58
Meals and entertainment deducted	5,078	12,466	147,800				304,84
Mortgage interest	* 1,790	4,966	36,652				235,55
Other interest paid on business indebtedness	3,928	18,458	105,228				365,04
Office expenses	9,758	19,336	188,228				702,47
Pension and profit-sharing plans	* 41	2,167	31,217	11,412			34,63
Rent paid on machinery and equipment	* 1,273	8,577	188,215				354,80
Rent paid on other business property	68,296	68,751	527,030				3,940,12
Repairs	32,888	30,898	204,715				737,52
Supplies	40,636	96,955	481,182				1,622,65
Salaries and wages	* 104,256		· · · · · ·	· · · · · ·			
Taxes paid	19,491	56,813					1,896,00
Travel	20,480	22,898	363,807				754,98
Utilities	48,801	65,507	411,095				2,335,00
Other business deductions	91,104	248,275	1,919,192				6,385,45
Home office business deductions, total	* 11,895	46,940					
Depreciation, Form 8829 [3]	* 109	* 1,896					403,29 45,38
, <u>, , , , , , , , , , , , , , , , , , </u>	0	* 675					
Casualty loss, Form 8829 [3]			* 226			* 219	* 13
Excesscasualty depreciations, Form 8829 [3]	0	* 1,157					28,37
Net income [1,2]	421,558	1,020,202	5,740,170	∠,569,908	2,050,846	1,119,416	18,354,47
Returns with Schedule C-EZ:	* 4,051	11 100	40.070	20 520	0.270	12.077	254.02
Number of returns		11,169					254,83
Business receipts	* 29,899 * 50	71,043					1,275,99
Business deductions Net income	* 58 * 29,841	* 12,532 58,511		29,350 143,832			263,56 1,012,42

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars] Retail trade-continued Building Electronic Motor **Furniture** material and Health and stores Food and Net income status, item vehicle and and home Gasoline garden personal care and household beverage parts furnishing equipment and stations stores appliance stores dealers stores supplies stores dealers (41) (42) (43) (44) (45) (46) (47) **BUSINESSES WITH AND WITHOUT NET INCOME** Number of returns [1] 134.870 29.655 15.511 35.479 107,704 122.827 14,616 Business receipts, total [1.2] 39.059.196 3.956.963 3,185,844 5,659,918 25,806,708 7.667.824 23.134.363 Income from sales and operations [1] 38,632,079 3,936,426 3,156,882 5,643,058 25,494,530 7,640,045 22,806,176 Other business income (loss) [1] 427,118 20,536 28,961 16,860 312,177 27,780 328,186 Business deductions, total [1,2] 37.807.059 3,867,103 2,975,570 5,229,205 24,970,304 7.220.201 22,828,382 Cost of sales and operations, total 30,815,159 2,314,915 2.165.750 3.415.624 18,357,640 4.623.055 20.021.580 Inventory, beginning of year 5,236,642 536,87 347,933 726,827 1,953,786 565,756 473,028 * 77,541 Cost of labor 351,414 155,352 118,277 197,407 52,766 45,771 28,656,498 3,003,908 17,009,001 4,311,819 18,683,584 Purchases 1.873.229 1.785.414 Materials and supplies 1,168,520 194,742 * 6,240 210,224 767,349 212,768 838.782 1,027,195 110,981 118,545 112,288 388,353 35,571 449,153 Other costs Inventory, end of year 5,625,110 556,260 169,923 755,901 1,958,256 555,625 468,738 Advertising expenses 304,227 94.766 20,393 55,547 118,821 111,342 26,601 Car and truck expenses 465,189 150,969 54,201 119,905 236,755 201,640 58,925 Commissions 292,238 54,044 * 32,818 82,920 117,722 54,882 54,959 Contract labor 313,086 46,113 49,870 45,512 66,229 98,358 23,406 Depletion * 1,609 * 6 * 77 * 515 * 10 * 399 62,287 317,642 90,667 37,717 131,664 271,820 164,427 Depreciation 48,889 5,058 24,974 Employee benefit programs 10.720 15,699 21,694 8.870 241,036 17,696 80,943 36.854 70.838 170,816 65.952 Insurance 17,444 19,469 102,815 37,520 Legal and professional services 86.672 26.089 60.722 Meals and entertainment deducted 45,502 9,400 3,702 8,933 6,960 21,263 2,194 Mortgage interest 66,209 35,726 * 1,250 49,331 43,485 2,673 67,263 Other interest paid on business indebtedness 171,995 20,248 6,529 24,770 63,463 28,024 40,057 17,035 27,947 68,059 Office expenses 124,067 28,230 67,843 32,735 Pension and profit-sharing plans 2,941 * 5,245 * 310 * 3,513 1,685 6,515 756 Rent paid on machinery and equipment 34,301 3,362 18,517 8,09 99,155 24,339 29,053 Rent paid on other business property 579,928 186,123 93,804 112,482 857,584 296,257 290,231 204,736 24,639 30.350 33,87 187,129 41,145 119,020 Supplies 228 930 46 385 13 292 35 918 317 234 128 697 72 660 Salaries and wages 1.309.684 268.697 79.197 391.780 1.505.660 565.837 693.032 30.099 386.968 124.97 115.996 430.122 109.424 244.678 Taxes paid Travel 87,991 27,466 7,335 17,640 34,743 72,449 3,539 Utilities 367,317 99,042 40,790 137,170 639,803 143,094 228,443 224,600 526,916 Other business expenses 1.275.513 151.160 290,448 1.237.003 373.202 13,890 * 11,500 28,604 * 175 Home office business deductions, total 27.153 7,132 7.883 Depreciation, Form 8829 [3] 3,247 1,426 * 1,762 * 1,184 1,410 7,642 * 10 Casualty loss, Form 8829 [3] * 15 C * 115 0 Carryover of excess casualty losses and depreciation, Form 8829 [3] * 3,177 * 691 * 152 * 16 * 3,417 16,395 * 10 Net income less deficit [1,2] 1.266.263 210,274 433.671 836.09 462,436 306.708 282,184 609,018 1,329,456 971,462 Net income [1,2] 1.815.20 359.632 434.021 Deficit [2] 548.938 269.385 * 71.91 175.34 493.365 509,027 127,313

Footnotes at end of table

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Retail trade—continued									
Net income status, item	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic stores and household appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations			
	(41)	(42)	(43)	(44)	(45)	(46)	(47)			
BUSINESSES WITH NET INCOME										
Number of returns [1]	92,839	15,389	11,533	21,261	73,017	55,148	10,16			
Business receipts, total [1,2]	31,611,868	2,888,938	2,807,348	4,665,758	21,436,814	6,653,547	17,697,75			
Income from sales and operations [1]	31,289,530	2,872,975	2,778,387	4,655,428	21,194,997	6,631,766	17,416,86			
Other business income	322,338	15,963	28,961	10,330	241,817	21,781	280,89			
Business deductions, total [1,2]	29,797,516	2,529,306	2,525,163	4,057,943	20,107,358	5,682,339	17,265,57			
Cost of sales and operations, total	24,555,286	1,625,623	1,869,661	2,896,957	15,219,348	3,878,605	15,262,46			
Inventory, beginning of year	3,707,787	257,192	309,873	495,106	1,532,548	360,204	334,52			
Cost of labor	328,524	101,799	* 44,559	* 91,139	154,704	* 47,597	36,80			
Purchases	22,712,396	1,372,000	1,603,438	2,599,730	14,265,143	3,673,081	14,440,98			
Materials and supplies	1,066,103	87,463	* 5,511	134,383	598,691	182,189	466,92			
Other costs	691,876	82,863	43,876	76,094	312,100	27,869	335,78			
Inventory, end of year	3,951,400	275,695	137,597	499,495	1,643,837	412,335	352,55			
Advertising expenses	228,608	56,623	15,901	40,564	81,488	76,387	21,29			
Car and truck expenses	362,627	88,883	53,244	87,609	177,669	67,894	51,73			
Commissions	219,278	8,141	* 32,723	32,249	114,240	52,941	48,91			
Contract labor	255,407	21,690	49,870	31,562	51,558	95,130	17,23			
Depletion	* 1,577	* 6	0	* 48	* 43	* 9	* 27			
Depreciation	227,276	41,495	34,657	103,501	139,846	40,515	112,20			
Employee benefit programs	36,173	9,599	* 2,299	13,000	17,265	23,514	6,03			
Insurance	178,235	23,169	11,682	41,340	132,259	45,563	59,66			
Legal and professional services	63,195	9,909	18,725	16,689	52,491	30,713	22,84			
Meals and entertainment deducted	34,471	3,686	3,441	6,538	4,024	14,262	1,70			
Mortgage interest	47,442	22,679	* 1,250	15,332	24,847	2,432	50,65			
Other interest paid on business indebtedness	105,509	7,707	5,987	22,038	40,378	16,264	22,85			
Office expenses	88,481	9,409	13,660	20,666	35,687	44,523	27,60			
Pension and profit-sharing plans	2,772	* 976	* 310	* 3,506	1,421	6,245	* 57			
Rent paid on machinery and equipment	28,776	1,283	4,369	7,363	90,530	22,538	24,61			
Rent paid on other business property	417,078	100,471	52,396	82,005	619,979	222,958	204,59			
Repairs	140,485	20,211	22,835	17,830	141,522	33,604	75,92			
Supplies	163,698	39,493	10,946	22,469	250,863		57,35			
Salaries and wages	1,022,934	214,292		290,832			465,00			
Taxes paid	311,799	80,407	28,210		345,140		174,41			
Travel	68,272	9,061	6,616		27,091	37,812	2,34			
Utilities	283,143	53,620			479,050		166,86			
Other business deductions	921,759	74,275	180,118		906,602	255,078	388,21			
Home office business deductions, total	25,158	6,288			4,815	18,066	* 16			
Depreciation, Form 8829 [3]	2,978	* 872	* 1,762	* 1,039	* 450	3,822	*			
Casualty loss, Form 8829 [3]	0	0		0	0	* 115				
Excesscasualty depreciations, Form 8829 [3]	* 1,831	0		-	* 1,453	1				
Net income [1,2]	1,815,201	359,632	282,184	609,018	1,329,456		434,02			
Returns with Schedule C-EZ:	, , , , ,	-,-,-	. , •	.,.	, ., ,,	,	. ,			
Number of returns	14,746	* 1,042	* 2,046	* 2,662	8,214	18,744	* 1,00			
Business receipts	134,915	* 708	,		63,560		* 7,29			
Business deductions	12,130	* 495	, ,		* 15,276		7,20			
Net income	122,785	* 213		* 7,863	48,285	82,556	* 7,29			

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

		Ret	Transportation and warehousing				
Net income status, item	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH AND WITHOUT NET INCOME	(10)	(10)	(00)	(01)	(02)	(00)	(01)
Number of returns [1]	149,871	100,161	22,320	635,718	1,011,134	1,180,372	14,995
Business receipts, total [1.2]	11,048,393		2,864,655	33,112,132	29,190,128		1,320,685
Income from sales and operations [1]	10,974,711	7,166,194	2,829,154	32,710,086	28,922,305	·	1,241,745
Other business income (loss) [1]	73,682	39,234	35,501	402,046	267,823		78,940
Business deductions, total [1,2]	10,422,053		2,788,220	29,979,705	26,349,623		1,531,02
Cost of sales and operations, total	6,028,860		2,007,100	16,860,754	14,629,419		477,882
Inventory, beginning of year	2,243,276		410,214	4,729,560	2,355,584		54,296
Cost of labor	142,623	68,889	* 8,988	538,367	306,051	1,575,231	12,645
Purchases	5,208,512	4,251,839	1,638,803	15,110,546	12,501,011	2,744,997	51,579
Materials and supplies	412,834	245,668	* 257,985	682,622	623,012	976,368	113,924
Other costs	228,185		118,586	695,830	1,376,553		288,767
Inventory, end of year	2,206,570		427,475	4,896,171	2,532,791	291,529	43,329
Advertising expenses	218,459		20,105	431,202	495,730		4,212
Car and truck expenses	244,316		55,622	1,627,796	2,593,271	25,776,134	26,063
Commissions	66,317	41,961	* 7,144	326,206	562,980		19,269
Contract labor	64,726		14,788	397,303	295,362		16,556
Depletion	* 5		0	6,970	* 398		* 240
Depreciation	129,558		38,611	563,910	420,483		269,702
Employee benefit programs	11,901	13,142	* 1,763	60,539	30,633		8,624
Insurance	98,832	56,382	16,624	278,166	153,203		29,710
Legal and professional services	89,021	34,280	9,461	195,071	173,487	410,740	19,01
Meals and entertainment deducted	38,080	13,025	4,741	160,154	205,736		10,853
Mortgage interest	13,934	9,387	22,850	86,732	41,073		22,820
Other interest paid on business indebtedness	42,153	36,893	4,009	132,108	81,786		26,646
Office expenses	121,516		29,669	253,276	315,378		5,712
Pension and profit-sharing plans	3,313	* 1,038	* 322	9,010	7,793		* 83
Rent paid on machinery and equipment	59,000		5,710	149,176	73,743		17,004
Rent paid on other business property	1,007,818		152,598	1,646,760	495,343		25,825
Repairs	69,493	38,902	29,861	254,869	151,204		94,896
Supplies	213,340		22,794	806,086	855,479		7,483
Salaries and wages	704,169		85,787	1,554,520	491,524	, ,	
Taxes paid	219,990		51,415		260,426		
Travel	90,154		10,840	357,273	448,241	1,098,052	30,179
Utilities	283,556		82,726	900,389	704,408		14,802
Other business expenses	541,072		111,768	2,126,682	2,503,086		257,245
Home office business deductions, total	57,175		* 1,913	160,474	289,223		* 5,364
Depreciation, Form 8829 [3]	13,012		0	17,845	55,969		* 66
Casualty loss, Form 8829 [3]	0		0	* 16	* 635	* 45	(
Carryover of excess casualty losses and	0.010	05.000		44.700	100.00=	45.00	+ 000
depreciation, Form 8829 [3]	8,316		0	44,788	100,067		* 698
Net income less deficit [1,2]	626,143		76,435		2,875,305		-218,277
Net income [1,2]	1,326,183			5,086,358			120,788
Deficit [2] Footnotes at end of table.	700,040	398,700	154,387	1,909,965	2,404,359	2,848,616	339,065

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		Ref	Transportation and warehousin				
Net income status, item	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH NET INCOME							
Number of returns [1]	77,149	47,275	9,503	352,471	521,080	967,998	10,17
Business receipts, total [1,2]	8,789,303	5,215,393	1,918,147	24,800,370	22,988,512	81,030,133	745,91
Income from sales and operations [1]	8,729,859	5,201,136	1,896,803	24,444,699	22,823,891	80,430,079	714,70
Other business income	59,444	14,258	21,344	355,671	164,621	600,054	31,21
Business deductions, total [1,2]	7,463,198	4,584,923	1,687,325	19,698,223	17,711,596	65,551,187	635,03
Cost of sales and operations, total	4,569,143	3,253,760	1,290,811	11,816,005	10,815,712	7,107,644	248,93
Inventory, beginning of year	1,628,903	1,082,789	254,619	2,593,030	1,167,958	126,504	* 29,01
Cost of labor	39,547	* 45,441	* 8,570	302,402	280,282	987,427	* 5,13
Purchases	3,999,988	2,972,883	1,030,688	10,929,580	9,391,624	2,046,212	* 19,42
Materials and supplies	310,551	179,246	* 162,494	344,503	382,684	579,302	* 16,90
Other costs	191,434	96,577	115,494	397,895	957,353	3,526,694	198,19
Inventory, end of year	1,601,279	1,123,175	281,054	2,751,405	1,364,189	158,495	* 19,74
Advertising expenses	157,586	49,849	9,604	263,890	307,950	188,629	2,69
Car and truck expenses	96,594	65,018	22,162	983,803	1,497,861	20,998,364	13,96
Commissions	35,897	35,451	* 5,497	226,970	369,630	924,712	13,64
Contract labor	56,795	77,603	* 7,625	256,289	218,909	5,152,694	11,61
Depletion	* 0	* 2,994	0	* 1,585	* 186	* 1,524	
Depreciation	73,559	43,066	10,332	242,193	182,402	3,306,189	39,52
Employee benefit programs	10,842	7,415	* 933	45,244	25,127	44,795	3,73
Insurance	68,739		9,231	158,360	91,697	2,468,112	11,97
Legal and professional services	45,962	21,526	3,635		111,363		6,21
Meals and entertainment deducted	18,823	7,560	2,468	83,927	123,940		9,88
Mortgage interest	9,164	5,007	* 9,337	34,474	12,939		* 4,35
Other interest paid on business indebtedness	20,499		* 1,306	68,486	37,128		5,37
Office expenses	73,416		6,567	148,678	183,741	314,777	3,49
Pension and profit-sharing plans	2,592	* 1,011	* 308	8,495	6,426		*
Rent paid on machinery and equipment	27,546		* 2,580	75,074	59,660		4,80
Rent paid on other business property	717,266		95,185	990,209	284,657	607,720	9,79
Repairs	46,795		9,533	119,919	85,694	4,426,429	34,22
Supplies	125,925		10,823	372,335	426,732		4,7
Salaries and wages	532.377				316,370		
Taxes paid	162,231	81,545	27,744		161,318		6,45
Travel	51,871	27,625	2,059		289,887		21,83
Utilities	166,942				338,585		8,02
Other business deductions	350,756		71,147	1,328,413	1,529,219		101,55
Home office business deductions, total	36,580	* 7,489		121,501	164,247	179,830	* 3,90
Depreciation, Form 8829 [3]	7,633			10,205	15,492		* 44
Casualty loss, Form 8829 [3]	7,033 n	1,120	0	* 16	15,492		44
Excesscasualty depreciations, Form 8829 [3]	* 2,302		-	* 11,922	8,722		
Net income [1,2]	1,326,183			5,086,358	5,279,663		120,78
Returns with Schedule C-EZ:	1,020,100	000,470	200,022	3,000,000	5,275,000	10,020,000	120,70
Number of returns	8,530	5,399	* 1,447	82,472	108,532	128,169	5,04
Business receipts	69,406		* 12,040		438,362		40,07
Business deductions	* 12,308			79,738	124,714		* 7,83
Net income	57,098			342,700	313,649		32,23

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

Transportation and warehousing—continued Support Scenic activities for Warehousing Other transit Couriers Net income status, item Water Truck Pipeline and transportation and and ground transportation transportation transportation sightseeing (including storage transportation messengers transportation motor vehicle facilities towing) (55) (56) (57) (58) (59)(60) (61) (62) **BUSINESSES WITH AND WITHOUT NET INCOME** 597,806 289,829 * 320 Number of returns [1] 6.080 10.661 49.854 196.864 13.961 Business receipts, total [1.2] 887,287 71.731.100 10.642.154 * 53,175 561.498 3.862.849 5.774.968 797,701 877,232 71,322,399 10,448,818 * 52,844 551,884 3,843,026 5,787,875 Income from sales and operations [1] 784,114 Other business income (loss) [1] 10,055 408,701 193,336 * 330 9,614 19,823 -12,907 13,588 * 58,777 Business deductions, total [1,2] 771.661 63,081,679 8,029,175 638.801 3.470.903 4.758.160 662,367 * 137,121 Cost of sales and operations, total 327.146 7,315,264 182.706 1.161.487 332.699 213.898 * 34,581 * 6,240 * 32,959 * 988 Inventory, beginning of year 76,518 0 61,758 * 63,798 * 12,225 * 60,149 * 54,896 * 74,711 * 37,142 Cost of labor 1,259,664 0 * 8,832 2,017,022 * 25 590,924 * 57,128 * 3,996 Purchases 15.490 * 7,650 Materials and supplies * 6,273 759,307 * 14,921 * 13,118 59,545 * 1,631 258,043 3,323,297 76,180 * 111,753 454,136 * 236,847 126,770 Other costs Inventory, end of year * 7,139 120,545 * 22,264 79,588 * 1,038 * 17,626 * 165 Advertising expenses 325 141,885 66,611 38.072 25,226 10,649 2,719 Car and truck expenses 13,694 20,532,771 2,044,031 * 102 8,072 389,683 2,741,196 20,522 Commissions * 2,758 746,521 184,493 1,636 45,196 61,009 * 384 Contract labor 3,236 4,982,977 391,530 * 3,313 40,419 209,655 488,792 48,200 * 0 Depletion * 19 * 1,992 * 11 0 126,163 108,153 3.748.570 374,362 * 15,005 162.110 134,448 26,496 Depreciation * 1,287 * 1,907 Employee benefit programs 2 296 62.096 2,320 3,502 16,401 * 2,828 2.383.519 406.473 17.366 84.442 Insurance 129,257 7,011 44,543 * 92 Legal and professional services 7.252 278.514 2.753 24.940 30.637 2.998 Meals and entertainment deducted 4,334 2,004,502 112,057 * 41 7,512 20,455 53,863 11,959 Mortgage interest * 2,930 96,974 53,576 C * 7,230 16,820 * 1,868 4,390 15,976 54,427 * 165 * 2,811 Other interest paid on business indebtedness 374,735 16,754 7,535 4,555 1,707 293,014 * 148 44,038 3,854 Office expenses 37,877 2,503 29,654 Pension and profit-sharing plans * 145 2,887 * 1,276 * 122 0 * 26,179 * 4,773 Rent paid on machinery and equipment 3,662 1,646,232 1,250,953 50,596 19,147 6,978 * 122 Rent paid on other business property 2,120 421,523 165,157 19,315 71,873 53,831 37,227 * 4,374 33,032 4,742,165 389,779 19,542 99.085 66,325 31,558 Supplies 9 506 973 382 75 731 * 1.232 12 57 68 180 74 514 89 211 * 2.164 Salaries and wages 99.464 2.092.025 309.579 47.422 278.880 52.981 35.178 12.002 * 1.460 1.011.106 122,236 13.32 61.126 19.598 7.824 Taxes paid Travel 3,821 885,849 79,883 * 48 7,166 43,709 42,478 4,919 Utilities 6,044 950,17 197,047 * 1,847 15,459 88,382 136,801 13,460 95,407 * 20,894 Other business expenses 7.223.873 1,444,345 81.948 461.713 261.969 81.665 * 229 * 1,705 8,060 15,776 * 4,634 Home office business deductions, total 145.191 13,577 Depreciation, Form 8829 [3] * 34 13,675 * 1,457 * 501 * 853 * 1,585 * 1,301 Casualty loss, Form 8829 [3] * 45 0 Carryover of excess casualty losses and 6,071 * 5,369 * 280 * 2,247 * 1,193 * 65 depreciation, Form 8829 [3] Net income less deficit [1,2] 115,107 8.658.306 2.612.967 * -5,60* 2 -78.373 404.377 1.048.479 135.334 Net income [1,2] 161,003 10,016,265 3,048,404 * 3,88 49,790 560,584 1,378,989 181,228 * 9,484 Deficit [2] 45.896 1.357.96 435.436 128,163 156.207 330.51 45,893 Footnotes at end of table

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Transportation and warehousing—continued										
Net income status, item	Water transportation	Truck transportation	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			
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)			
BUSINESSES WITH NET INCOME											
Number of returns [1]	5,986	503,931	246,965	* 11	5,199	38,430	146,077	11,22			
Business receipts, total [1,2]	388,494	61,533,712	9,588,516	* 22,459	404,735	2,894,722	4,794,896	656,68			
Income from sales and operations [1]	384,683	61,156,084	9,401,160	* 22,129	395,919	2,888,981	4,809,778	656,64			
Other business income	3,811	377,628	187,355	* 330	* 8,816	5,741	* -14,88* 2	* 4			
Business deductions, total [1,2]	226,996	51,517,676	6,540,112	* 18,578	355,606	2,334,148	3,447,577	475,45			
Cost of sales and operations, total	* 10,473	5,218,617	124,918	0	* 135,721	982,391	* 236,628	* 149,96			
Inventory, beginning of year	* 481	36,699	* 7,308	0	0	35,425	* 988	* 16,58			
Cost of labor	0	762,477	* 59,663			* 62,685	* 26,457	* 59,53			
Purchases	* 2,552	1,449,103	* 5,586	0	0	509,550	* 56,278	* 3,71			
Materials and supplies	* 723	512,477	* 1,883	0	* 12,993	* 34,259	* 27	* 3			
Other costs	* 6,997	2,522,314	* 57,518	0	* 111,253	388,925	* 153,915	* 87,57			
Inventory, end of year	* 278	64,453	* 7,040	0	0	48,453	* 1,038	* 17,48			
Advertising expenses	175	105,216	48,067	* 120	* 8,695	15,186	7,816	66			
Car and truck expenses	12,176	17,428,570	1,495,444	* 22	* 5,135	215,811	1,809,669	17,57			
Commissions	* 1,968	629,377	182,539	0	* 482	43,461	* 52,972	* 26			
Contract labor	* 528	4,264,277	291,925	* 191	* 957	72,485	474,714	36,00			
Depletion	0	* 1,521	0	0	* 0	* 2	0				
Depreciation	23,070	2,749,359	284,516	* 3,445	6,556	83,351	95,550	20,82			
Employee benefit programs	* 1,258	34,902	* 1,536	0	0	2,115	* 1,246	*			
Insurance	11,916	1,963,383	346,738	* 457	9,113	60,026	59,728	4,77			
Legal and professional services	2,344	210,421	37,847	* 86	1,438	13,125	26,940	1,74			
Meals and entertainment deducted	2,551	1,751,979	74,071	* 41	* 5,031	8,850	43,150	11,90			
Mortgage interest	* 1,410	76,616	48,359	0	* 6,901	* 2,601	* 483	* 31			
Other interest paid on business indebtedness	4,978	280,588	24,815	* 10	* 233	9,934	7,169	* 3,97			
Office expenses	1,224	231,510	20,921	* 25	* 351	17,106	37,406	2,74			
Pension and profit-sharing plans	* 134	2,489				* 879	0	,			
Rent paid on machinery and equipment	* 627	1,439,041	1,213,021	0	* 24,777	47,393	10,632	* 1,40			
Rent paid on other business property	* 560	323,278	149,111	* 25		46,107	47,402	* 21,30			
Repairs	9,292	3,920,191	324,870			54,865	49,516	22,28			
Supplies	6,478	798,630	47,571	* 453		52,169	53,243	85,67			
Salaries and wages	66,643	1,447,495					* 48,278	14,41			
Taxes paid	6,253			* 464		33,269	16,405	3,70			
Travel	2,982	759,402	63,296			24,788	39,402	4,37			
Utilities	4,327	806,481	144,825			58,015	101,215	8,86			
Other business deductions	55,412	6,099,050	1,313,747			320,946	191,743	57,22			
Home office business deductions, total	* 216		13,180			5,625	14,116	* 4,63			
Depreciation, Form 8829 [3]	* 34	12,249	* 798			* 182	* 963	* 1,30			
Casualty loss, Form 8829 [3]	0		* 45			0	0	1,50			
Excesscasualty depreciations, Form 8829 [3]	0		* 1,303				* 181	* 6			
Net income [1,2]	161,003	10,016,265	3,048,404		49,790		1,378,989	181,22			
Returns with Schedule C-EZ:	101,000	10,010,200	0,010,101	0,001	10,700	000,001	1,070,000	101,22			
Number of returns	* 1,009	41,544	36,961	0	* 1,006	10,392	27,173	* 5,04			
Business receipts	* 4,007	472,402	296,631	0	,	72,465	190,227	* 32,49			
Business receipts Business deductions	4,007						33,305	* 82			
Daomood acadoliona	* 4,007	417,427	243,593				156,923	* 31,67			

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

			Broadcasting	Data		
Total	Publishing industries (except internet)	Motion picture and sound recording	(except internet) and telecom- munications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities
(63)	(64)	(65)	(66)	(67)	(68)	(69)
373,486	52,593	115,532	104,703	100,659	618,284	42,750
11,991,934	1,693,849	3,352,907	4,107,969	2,837,209	78,556,214	2,732,77
11,657,543	1,691,093	3,253,253	3,945,317	2,767,879	77,433,875	2,663,41
334,391	2,755	99,654	162,651	69,330	1,122,339	69,35
9,115,225	1,291,326	2,863,677	3,010,028	1,950,193	59,286,463	2,325,20
2,761,315	492,881	674,174	990,258	604,003	27,440,567	693,27
72,201	30,825	18,544	19,900	* 2,933	407,943	136,84
325,397	* 146,164	66,397	53,206	59,632	203,255	* 24,57
1,505,486	47,975	381,418	824,698	251,395	18,399,161	341,15
101,904	27,352	22,054	22,606	29,893	377,739	* 77,16
839,923	270,242	207,001	98,250	264,430	8,482,788	262,59
83,597	29,676	21,240	28,401	* 4,279	430,319	149,05
212,574	29,345	82,211	62,953	38,064	1,056,371	56,90
641,401	97,163	215,844	222,251	106,143	2,754,707	116,04
115,927	5,147	18,178	67,840	24,762	2,989,935	65,04
457,227	62,557	138,156	173,997	82,518	1,054,006	23,68
* 115	0	* 0	* 111	* 4	3,325	* 1
417,020	11,472	236,017	93,617	75,914	699,842	35,95
33,813	11,385	2,279	14,028	6,121	198,546	10,60
71,417	10,485	20,924	25,233	14,776	525,225	17,08
189,440	20,055	74,764	35,380	59,242	783,793	71,49
73,866	7,293	31,233	21,846	13,493	521,787	22,51
5,575	* 463	2,796	2,301	* 15	126,873	9,41
50,375	3,169	20,511	17,042	9,654	316,069	52,63
137,677	21,189	44,318	43,607	28,563	935,992	39,62
3,594	* 808	* 1,768	* 290	* 728	121,333	* 12
95,580	3,139	52,308			191,045	18,58
			· · · · · · · · · · · · · · · · · · ·			100,11
						22,85
297,370	24,862	125,404			570,917	53,91
						213,22
						32,01
263,781		142,578				20,43
409,316	42,484	109,287	· · · · · · · · · · · · · · · · · · ·		1,213,731	84,54
						547,24
						16,02
						* 1,26
* 1,309	0	* 678	0	* 631	* 25	
10 521	* 120	35 105	0.047	* 2 251	61 721	* 49
						431,64 9 688,819
						257,170
	373,486 11,991,934 11,657,543 334,391 9,115,225 2,761,315 72,201 325,397 1,505,486 101,904 839,923 83,597 212,574 641,401 115,927 457,227 * 115 417,020 33,813 71,417 189,440 73,866 5,575 50,375 137,677 3,594 95,580 386,481 68,552 297,370 592,178 93,435 263,781	(63) (64) (63) (64) 373,486 52,593 11,991,934 1,693,849 11,657,543 1,691,093 334,391 2,755 9,115,225 1,291,326 2,761,315 492,881 72,201 30,825 325,397 *146,164 1,505,486 47,975 101,904 27,352 839,923 270,242 83,597 29,676 212,574 29,345 641,401 97,163 115,927 5,147 457,227 62,557 * 115 0 417,020 11,472 33,813 11,385 71,417 10,485 189,440 20,055 73,866 7,293 5,575 *463 50,375 3,169 137,677 21,189 3,594 *808 95,580 3,139 386,481 27,671 68,552 11,943 297,370 24,862 592,178 106,537 93,435 18,998 263,781 16,073 409,316 42,484 1,499,892 231,086 204,541 25,441 31,168 2,045 * 1,309 0	(63) (64) (65) 373,486 52,593 115,532 11,991,934 1,693,849 3,352,907 11,657,543 1,691,093 3,253,253 334,391 2,755 99,654 9,115,225 1,291,326 2,863,677 2,761,315 492,881 674,174 72,201 30,825 18,544 325,397 *146,164 66,397 1,505,486 47,975 381,418 101,904 27,352 22,054 839,923 270,242 207,001 83,597 29,676 21,240 212,574 29,345 82,211 641,401 97,163 215,844 115,927 5,147 18,178 457,227 62,557 138,156 * *115 0 *0 417,020 11,472 236,017 33,813 11,385 2,279 71,417 10,485 20,924 189,440 20,055 74,764 73,866 7,293 31,233 5,575 *463 2,796 50,375 3,169 20,511 137,677 21,189 44,318 3,594 *808 *1,768 95,580 3,139 52,308 386,481 27,671 103,236 68,552 11,943 26,834 297,370 24,862 125,404 592,178 106,537 148,938 93,435 18,998 23,707 263,781 16,073 142,578 409,316 42,484 109,287 1,499,892 231,086 465,182 204,541 25,441 102,795 31,168 2,045 17,593 *1,309 0 *678	Internet recording	(63) (64) (65) (66) (67) (73) (64) (65) (66) (67) 373,486 52,593 115,532 104,703 100,659 11,991,934 1,693,849 3,352,907 4,107,969 2,837,209 11,657,543 1,691,093 3,253,253 3,945,317 2,767,879 99,654 162,651 69,330 2,761,315 492,881 674,174 990,258 604,003 72,201 30,825 18,544 19,900 *2,933 325,397 *146,164 66,397 53,206 59,632 1,505,486 47,975 381,418 824,698 251,395 101,904 27,352 22,054 22,606 29,893 839,923 270,242 207,001 98,250 264,430 83,597 29,676 21,240 28,401 *4,279 212,574 29,345 82,211 62,953 38,064 641,401 97,163 215,844 222,251 106,143 115,927 5,147 18,178 67,840 24,762 457,227 62,557 138,156 173,997 82,518 477,020 11,472 236,017 93,617 75,914 33,813 11,385 2,279 14,028 6,121 71,417 10,485 20,924 25,233 14,776 50,375 3,698 20,511 17,042 9,654 137,677 21,189 440,180 20,555 74,764 35,380 59,242 73,866 7,293 31,233 21,846 13,493 5,575 463 2,796 2,301 *15 50,375 3,169 20,511 17,042 9,654 137,677 21,189 440,180 20,555 74,764 35,380 59,242 73,866 7,293 31,233 21,846 13,493 5,575 463 2,796 2,301 *15 50,375 3,169 20,511 17,042 9,654 137,677 21,189 44,318 43,607 28,563 36,481 27,671 103,236 141,110 114,464 29,365 136,481 27,671 103,236 141,110 114,465 29,376 137,476 137,677 21,189 44,318 43,607 28,563 36,481 27,671 103,236 141,110 114,465 29,376 137,478 19,580 31,399 52,308 29,376 10,756 36,481 27,671 103,236 141,110 114,465 29,376 137,677 21,189 44,318 43,607 28,563 36,481 27,671 103,236 141,110 114,465 29,376 107,566 36,481 27,671 103,236 141,110 114,465 29,376 107,566 36,481 27,671 103,236 141,110 114,465 29,376 10,756 36,481 27,671 103,236 141,110 114,465 29,376 10,756 36,481 27,671 103,236 44,188 43,607 28,563 36,481 27,671 103,236 141,110 114,465 29,376 10,756 36,481 27,671 103,236 141,110 114,465 29,376 10,756 36,481 27,671 103,236 141,110 114,465 29,376 10,756 36,481 27,671 103,236 141,110 114,465 29,376 10,756 36,481 27,671 103,236 141,110 114,664 36,552 11,949 22,348 443,881 138,851 147,852 34,435 18,998 23,707 30,482 20,484 19,287 446,988 1,092,902 911,640 40,22,360 562,737 1,031,256 1,332,985 1	Intermeth Recording

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

		-	Information			Finance an	d insurance
Net income status, item	Total	Publishing industries (except internet)	Motion picture and sound recording	Broadcasting (except internet) and telecom- munications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH NET INCOME							
Number of returns [1]	255,026	36,540	70,312	77,285	70,889	419,904	30,804
Business receipts, total [1,2]	9,619,520	1,242,330	2,479,417	3,375,462	2,522,310	51,634,085	2,176,80
Income from sales and operations [1]	9,308,186	1,239,224	2,389,656	3,222,349	2,456,956	50,247,414	2,136,34
Other business income	311,333	* 3,106	89,761	153,113	65,353	1,386,671	40,46
Business deductions, total [1,2]	5,620,126	679,593	1,448,184	2,043,917	1,448,432	29,846,727	1,487,99
Cost of sales and operations, total	1,664,170	211,467	330,904	605,777	516,021	7,217,228	429,14
Inventory, beginning of year	28,636	16,317	* 2,700	8,182	* 1,437	248,788	94,86
Cost of labor	132,395	* 14,903	* 32,492	* 42,398	42,602	109,291	* 24,33
Purchases	981,496	* 43,047	203,686	493,717	241,046	4,408,563	281,02
Materials and supplies	39,052	* 12,777	* 2,744	* 22,151	* 1,379	356,503	* 77,16
Other costs	518,906	143,015	91,044	52,507	232,341	2,372,116	69,96
Inventory, end of year	36,315	18,593	* 1,761	* 13,177	* 2,784	278,034	118,20
Advertising expenses	125,476	7,413	55,826	43,134	19,103	892,164	37,03
Car and truck expenses	430,873	78,910	137,037	139,961	74,965	2,083,097	87,28
Commissions	93,825	2,228	6,711	61,269	23,617	1,902,259	61,59
Contract labor	341,234	54,194	57,549	167,030	62,462	779,642	20,16
Depletion	* 114	0	0	* 110	* 4	2,813	*
Depreciation	186,564	5,675	77,422	51,942	51,525	480,594	23,12
Employee benefit programs	19,113	* 3,760	827	11,564	2,963	156,052	7,01
Insurance	45,177	5,702	9,747	18,348	11,379	409,066	11,66
Legal and professional services	125,090	13,563	43,684	24,292	43,550	540,417	62,40
Meals and entertainment deducted	47,236	4,765	17,832	14,787	9,852	425,628	15,35
Mortgage interest	1,196	* 11	* 737	* 433	* 15	83,762	6,87
Other interest paid on business indebtedness	30,498	* 1,356	10,711	12,161	6,270	186,609	27,38
Office expenses	85,024	14,771	29,801	22,101	18,351	766,928	26,95
Pension and profit-sharing plans	3,485	* 785	* 1,757	* 290	* 653	117,280	* 12
Rent paid on machinery and equipment	72,545	* 2,126	36,741	27,203	6,475	126,955	3,62
Rent paid on other business property	238,887	22,151	35,804	122,935	57,996	1,383,217	81,30
Repairs	36,757	8,746	8,570	13,244	6,197	1,363,217	16,56
Supplies	182,281	16,758	74,070	71,963	19,490	444,183	43,63
Salaries and wages	323,267	44,086	69.216			3,959,312	
Taxes paid	49,787	7,002	10,913	22,086		531,699	17,58
Travel	147,372	7,002	70,345	34,643	34,921	544,226	8,34
Utilities	272,435	21,970	61,850	100,455		953,500	
Other business deductions	909,172	117,232	218,662	317,033	256,245	5,425,330	303,57
Home office business deductions, total	155,791	17,777	81,233	32,787	230,245	223,879	11,51
Depreciation, Form 8829 [3]	12,981	1,978	4,470	4,651	1,882	37,386	* 95
	* 631	1,978	4,470	4,051	* 631	* 11	95
Casualty loss, Form 8829 [3]		0	* 1	* 1 500			
Excesscasualty depreciations, Form 8829 [3]	* 1,599			* 1,598	1 005 393	4,383	600 01
Net income [1,2]	4,022,360	562,737	1,031,256	1,332,985	1,095,382	21,787,060	688,81
Returns with Schedule C-EZ:	74 570	40.205	45.005	20.205	20.072	60 744	6.40
Number of returns	74,578	10,305	15,035	20,365		63,741	6,42
Business receipts	422,911	103,510	75,161	108,735	135,505	455,599	50,51
Business deductions	50,037 372,873	* 14,174 89,336	5,654 69,506	18,342 90,392	11,866 123,639	52,697 402,902	* 4,19 46,32

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

			Finance and insu	rance-continued		
		Securities, co	mmodity contracts	, and other financia	l investments	
Net income status, item	Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)
	(70)	(71)	(72)	(73)	(74)	(75)
BUSINESSES WITH AND WITHOUT NET INCOME Number of returns [1]	164,672	7,375	14,482	4,928	1,263	136,624
Business receipts, total [1.2]	46,192,999	2,431,642	4,019,553	1,263,968	629,610	37,848,227
Income from sales and operations [1]	45,313,122	2,408,162	3,774,188	1,241,619	629,755	37,259,398
Other business income (loss) [1]	879,877	23,479	245,365	22,349	* -14* 5	588,828
Business deductions, total [1,2]	38,582,325	2,097,670	3,176,129	1,019,799	725,994	31,562,732
Cost of sales and operations, total	25,409,994	1,491,773	2,049,558	691,951	* 572,448	20,604,264
Inventory, beginning of year	189,282	* 4,406	* 32,792	* 28,217	0	123,867
Cost of labor	116,719	0	* 16,682	0	0	100,037
Purchases	17,947,770	1,346,819	693,467	597,779	* 313,781	14,995,923
Materials and supplies	276,553	0	* 89	0	* 245,704	30,760
Other costs	7,085,775	* 144,825	1,337,819	77,956	* 12,963	5,512,212
Inventory, end of year	206,105	* 4,277	* 31,291	* 12,000	0	158,537
Advertising expenses	219,796	33,430	18,950	2,554	* 578	164,283
Car and truck expenses	473,749	22,308	40,935	11,029	* 9,723	389,754
Commissions	1,139,959	39,059	150,393	56,056	* 717	893,733
Contract labor	491,289	25,602	23,404	7,582	* 329	434,373
Depletion	2,111	* 63	* 241	0	0	1,807
Depreciation	269,751	10,683	44,723	4,606	6,630	203,108
Employee benefit programs	67,312	1,861	4,585	* 1,250	* 72	59,544
Insurance	125,932	5,903	15,175	1,562	* 6,855	96,437
Legal and professional services	410,182	25,908	12,875	11,065	2,120	358,214
Meals and entertainment deducted	158,324	11,896	13,566	7,174	* 1,422	124,265
Mortgage interest	47,653	* 1,931	3,850	* 215	* 8,784	32,874
Other interest paid on business indebtedness	145,558	9,433	2,671	1,671	* 629	131,153
Office expenses	269,194	15,581	28,947	7,580	1,131	215,955
Pension and profit-sharing plans	63,876	* 1,441	3,110	* 431	* 182	58,711
Rent paid on machinery and equipment	90,224	5,670	6,069	* 2,782	* 2	75,701
Rent paid on other business property	564,531	47,938	36,713	19,486	* 2,741 * 2,119	457,652
Repairs	53,505 139,475	1,660	3,265 5,302	3,655	* 2,118 * 2,395	42,808
Supplies Salaries and wages		17,272 68 792		1,629 22,682	* 40,908	112,877 1 479 807
Salaries and wages Taxes paid	1,742,110 219,511	68,792 13,531	129,921 18,521	798	5,702	1,479,807 180,958
Travel	313,730	15,770	26,389	12,872	* 730	257,969
Utilities	295,630	15,836	22,487	5,972	4,904	246,430
Other business expenses	5,781,137	212,251	501,995		54,192	4,867,824
Home office business deductions, total	85,656	2,078	12,484	* 323	* 680	70,092
Depreciation, Form 8829 [3]	17,155	* 253	1,472	* 78		15,351
Casualty loss, Form 8829 [3]	* 14	* 2	0	0	0	* 12
Carryover of excess casualty losses and		_				
depreciation, Form 8829 [3]	17,227	* 24	* 2,039	* 95	0	15,070
Net income less deficit [1,2]	7,659,302	333,946	843,424	244,083	-94,493	6,332,342
Net income [1,2]	8,935,237	391,259	908,640	275,056	* 3,106	7,357,176
Deficit [2] Footnotes at end of table.	1,275,935	57,313	65,215	30,974	97,598	1,024,834

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Securities, co	mmodity contracts	, and other financia	Linvestments				
Securities, commodity contracts, and other financial investments								
Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)			
(70)	(71)	(72)	(73)	(74)	(75)			
102,392	4,452	8,381	3,768	* 30	85,76			
22,773,252	997,443	2,508,070	1,095,680	* 415,385	17,756,67			
21,983,928	979,347	2,293,168	1,084,787	* 415,531	17,211,09			
789,324	18,096	214,902	* 10,893	* -14* 6	545,57			
13,837,385	605,958	1,599,431	820,394	* 412,279	10,399,32			
5,905,518	* 286,839	831,738	546,047	* 388,411	3,852,48			
109,628	* 4,406	* 18,330	* 17,631	0	69,26			
25,314	0	* 16,682	0	0	* 8,63			
4,045,169	* 281,497	* 376,214	* 470,671	* 142,707	2,774,08			
255,381	0	* 89	0	* 245,704	9,58			
1,591,243	* 5,214	437,253	* 66,287	0	1,082,49			
121,217	* 4,277	* 16,828	* 8,543	0	91,56			
170,741	8,508	17,621	2,532	* 393	141,68			
323,316	5,827	33,906	10,909	* 16	272,65			
633,083	31,666	113,990	44,004	* 600	442,82			
364,464	* 15,643	15,091	* 7,056	* 4	326,67			
1,959	* 59	* 241	0	0	1,65			
156,997	8,008	29,968	3,909	* 517	114,59			
46,693	* 1,210	4,553	* 1,003	* 66	39,86			
85,128	2,917	11,763	1,347	* 592	68,50			
229,270	7,337	10,574	8,731	* 576	202,05			
118,709	6,583	10,469	6,247	* 108	95,30			
20,960	* 51	* 3,556	* 6	0	17,34			
55,776	7,674		* 1,415	* 96	44,22			
				* 230	163,32			
					56,39			
					54,9			
			17.636	* 1.096	372,98			
32.350	1,422		3.454	* 316	24,0			
					83,65			
					1,147,2			
					139,88			
					165,6			
					171,28			
					2,343,50			
				0,001	54,53			
				n	11,00			
12,140	0	.,ı+ı	n	n	, 00			
* 316	0	0	n	0	* 3^			
	-		275 056		7,357,17			
5,555,257	551,209	500,040	270,000	5,100	7,007,11			
16 054	* 2 015	* 1 993	* 1 028	n	11,01			
					86,91			
					5,47 81,44			
	(70) 102,392 22,773,252 21,983,928 789,324 13,837,385 5,905,518 109,628 25,314 4,045,169 255,381 1,591,243 121,217 170,741 323,316 633,083 364,464 1,959 156,997 46,693 85,128 229,270 118,709	(70)	10tal Securities dealers brokers brokers	Total Dankers and securities dealers Securities brokers Contracts brokers and dealers	Total Securities dealers Securities brokers and dealers Commodity exchanges Commodity Commodity			

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

	Finance a	ind insurance—	continued		Real esta	te and rental a	nd leasing	
		ance agents, br d related activit				Real	estate	
Net income status, item	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles	Total	Total	Lessors of real estate (including mini- warehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
BUSINESSES WITH AND WITHOUT NET INCOM	` '	,	,	,	,	,	,	,
Number of returns [1]	410,856	319,745	91,111	1,163,366	1,104,228	44,627	828,177	231,424
Business receipts, total [1.2]	29,630,444	24,256,220	5,374,224	67,717,242	63,498,599	2,174,790	44,838,417	16,485,392
Income from sales and operations [1]	29,457,340	24,262,518	5,194,822	65,909,311	61,815,198	2,064,991	43,687,265	16,062,942
Other business income (loss) [1]	173,104	-6,298	179,402	1,807,932	1,683,401	109,799	1,151,152	422,450
Business deductions, total [1,2]	18,378,938	15,482,079	2,896,858	43,850,156	39,769,391	1,951,729	25,128,491	12,689,172
Cost of sales and operations, total	1,337,301	1,177,293	160,008	9,074,545	8,137,002	96,640	2,240,952	5,799,410
Inventory, beginning of year	81,818	79,019	* 2,799	2,318,410		63,950	258,708	1,847,102
Cost of labor	61,966	53,910	* 8,056	310,833	214,815	* 1,529	113,326	99,959
Purchases	110,236	97,304	12,931	4,471,517	3,927,776	46,728	650,127	3,230,922
Materials and supplies	24,026	15,643	* 8,383	603,478	519,717	* 1,629	130,694	387,395
Other costs	1,134,418	1,003,661	130,756	3,980,539	3,747,775	37,628	1,478,589	2,231,559
Inventory, end of year	75,162	72,245	* 2,918	2,610,231	2,442,840	54,822	390,492	1,997,526
Advertising expenses	779,675	690,070	89,605	2,080,417	2,033,480	37,429	1,741,318	254,733
Car and truck expenses	2,164,911	1,648,783	516,128	5,340,877	5,152,239	91,375	4,121,415	939,448
Commissions	1,784,934	1,501,285	283,649	2,928,420	2,863,667	34,505	2,533,692	295,470
Contract labor	539,028	442,349	96,679	1,365,590	1,341,763	74,119	1,046,155	221,489
Depletion	1,195	1,194	* 2	30,615	30,237	* 973	27,107	2,157
Depreciation	394,139	348,197	45,942	2,835,962	1,685,795	311,802	926,981	447,012
Employee benefit programs	120,627	108,897	11,730	106,257	100,808	11,923	58,431	30,454
Insurance	382,204	337,386	44,818	633,363	565,646	59,660	389,309	116,677
Legal and professional services	302,118	190,625	111,493	1,086,935	1,042,871	48,228	648,332	346,311
Meals and entertainment deducted	340,945	276,168	64,777	623,920	602,270	29,608	486,809	85,853
Mortgage interest	69,803	68,212	* 1,590	617,124	590,252	166,938	230,690	192,624
Other interest paid on business indebtedness	117,874	109,873	8,001	490,624	383,636	109,809	138,976	134,851
Office expenses	627,174	513,380	113,795	1,002,735	979,542	27,963	764,452	187,126
Pension and profit-sharing plans	57,333	52,333	5,000	51,292	50,475	* 13,034	29,444	7,996
Rent paid on machinery and equipment	82,235	70,485	11,750	367,205	257,560	5,254	160,883	91,424
Rent paid on other business property	979,582	857,584	121,999	992,040	832,937	31,974	547,178	253,785
Repairs	168,239	152,376	15,863	909,896	761,440	158,097	381,425	221,917
Supplies	377,530		61,921	855,654	797,682	26,844	620,690	150,148
Salaries and wages	2,704,314		159,803	2,047,734	1,750,679	91,961		557,799
Taxes paid	379,761	343,942	35,819	933,920		141,492	512,550	214,504
Travel	455,630	292,871	162,760 127,229	696,377	670,108	17,373	505,122	147,612
Utilities Other business expenses	833,553 3,186,479			1,946,278		163,389		342,565
Home office business deductions, total	173,841	2,601,559 118,788	584,920 55,053	6,162,974 630,398	5,737,510	194,482 6,826	3,987,504 526,960	1,555,524 87,481
Depreciation, Form 8829 [3]	33,948		8,485	72,284	621,266 71,206	3,340	526,960	9,053
Casualty loss, Form 8829 [3]	* 11	25,463 * 11	0,405	* 50		3,340	* 50	9,053
Carryover of excess casualty losses and	1	· · · · · · · · · · · · · · · · · · ·	U	30	30	<u></u>	50	
depreciation, Form 8829 [3]	47,014	46,255	* 759	88,974	87,934	1,824	78,940	7,170
Net income less deficit [1,2]	11,262,226		2,478,080	23,871,542	23,753,716	226,952	19,712,186	
Net income [1,2]	12,163,005	· · ·	2,656,808	27,971,991	27,296,087	610,011	21,456,654	5,229,422
Deficit [2]	900,779		178,728	4,100,449		383,059		

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

		nd insurance—			Real esta	te and rental a	nd leasing	
		ance agents, bro d related activiti				Real	estate	
Net income status, item	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles	Total	Total	Lessors of real estate (including mini- warehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
BUSINESSES WITH NET INCOME								
Number of returns [1]	286,707	222,072	64,635	803,342	773,162	24,168		148,412
Business receipts, total [1,2]	26,684,025	21,821,117	4,862,908	59,967,079	57,152,546	1,688,855	41,937,449	13,526,242
Income from sales and operations [1]	26,127,139	21,392,646	4,734,493	58,400,324	55,665,716	1,653,657	40,803,625	13,208,434
Other business income	556,886	428,471	128,416	1,566,755	1,486,830	35,198	1,133,824	317,808
Business deductions, total [1,2]	14,521,348	12,315,257	2,206,091	32,017,957	29,876,270	1,079,303	20,495,878	8,301,088
Cost of sales and operations, total	882,571	785,933	96,638	6,792,527	6,195,720	50,672	1,965,433	4,179,615
Inventory, beginning of year	44,298	42,775	* 1,522	892,130	808,422	* 13,784	146,800	647,839
Cost of labor	59,643	* 51,587	* 8,056	239,764	167,462	* 1,529	101,681	64,253
Purchases	82,374	70,163	* 12,211	3,578,059	3,208,251	32,553	533,808	2,641,891
Materials and supplies	23,962	15,579	* 8,383	398,328	335,988	* 1,292	86,478	248,217
Other costs	710,904	642,824	68,080	2,816,454	2,719,235	* 18,917	1,322,237	1,378,082
Inventory, end of year	38,611	36,995	* 1,615	1,132,208	1,043,639	* 17,403	225,570	800,666
Advertising expenses	684,389	605,141	79,248	1,796,209	1,764,923	33,181	1,569,380	162,362
Car and truck expenses	1,672,498	1,278,407	394,091	4,254,484	4,111,201	48,510	3,393,311	669,381
Commissions	1,207,583	969,542	238,041	2,506,769	2,458,876	25,150	2,185,767	247,959
Contract labor	395,018 847	342,962 845	52,056 * 2	916,367 29,198	903,537	12,417 * 107	730,883 26,707	160,238 * 2,048
Depletion Depresiation	300,474	264,963	35,510	1,470,629	28,862 1,053,659	172,647	691,018	189,993
Depreciation Employee benefit programs	102,346	92,894	9,452	70,913	68,043	2,686	45,239	20,118
Insurance	312,277	276,828	35,448	424,388	387,971	36,425	279,897	71,648
Legal and professional services	248,747	153,010	95,737	718,700	695,763	19,759	492,088	183,916
Meals and entertainment deducted	291,563	238,582	52,981	524,787	514,998	28,098	429,543	57,357
Mortgage interest	55,930	54,941	* 989	250,605	236,773	62,297	140,091	34,385
Other interest paid on business indebtedness	103,453	97,317	6,136	267,407	216,353	53,801	106,613	55,939
Office expenses	539,611	454,283	85,328	794,206	783,256	15,683	641,258	126,314
Pension and profit-sharing plans	55,958	51,097	4,861	42,976	42,229	* 12,989	27,499	1,740
Rent paid on machinery and equipment	57,965	50,292	7,673	236,603	197,099	2,265	139,650	55,184
Rent paid on other business property	848,690	751,577	97,114	713,597	614,784	14,709	434,928	165,147
Repairs	139,676	128,981	10,695	550,343	456,357	88,484	267,011	100,862
Supplies	307,568	255,748	51,820	673,156	639,482	15,961	525,434	98,087
Salaries and wages	2,511,026	2,390,643	120,383	1,456,734	1,264,540	71,376	864,086	329,078
Taxes paid	345,212	317,928	27,284	585,418	541,612	78,895	369,130	93,587
Travel	328,071	240,451	87,620	492,069	473,710	13,974	373,422	86,315
Utilities	692,913	589,388	103,525	1,419,864	1,369,809	91,089	1,068,793	209,928
Other business deductions	2,271,819	1,817,924	453,895	4,435,929	4,271,535	122,447	3,232,303	916,785
Home office business deductions, total	146,811	93,770	53,041	555,103	546,606	5,659	462,636	78,311
Depreciation, Form 8829 [3]	23,990	15,733	8,257	52,561	51,924	* 2,512	43,397	6,015
Casualty loss, Form 8829 [3]	* 11	* 11	0	* 0	* 0	0	* 0	0
Excesscasualty depreciations, Form 8829 [3]	* 4,067	* 3,553	* 514	12,171	11,789	* 177	9,906	* 1,706
Net income [1,2]	12,163,005	9,506,197	2,656,808	27,971,991	27,296,087	610,011	21,456,654	5,229,422
Returns with Schedule C-EZ:								
Number of returns	41,263	29,169	12,095	99,824	96,499	3,516	67,668	25,314
Business receipts	221,062	137,604	83,458	1,227,440	1,215,975	16,092	910,265	289,619
Business deductions	42,682	30,601	12,080	146,093	144,478	* 5,925	107,644	30,908
Net income	178,380	107,003	71,377	1,081,347	1,071,498	10,166	802,620	258,711

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

			Real es	tate and rental	and leasing—co	ontinued		
				Rental and lea	asing services			
Net income status, item	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	57,783	18,575	** 2,146	**	* 3,605	17,702	15,754	* 1,356
Business receipts, total [1.2]	4,167,778	718,605	** 103,490	**	* 309,683	989,949	2,046,050	* 50,865
Income from sales and operations [1]	4,043,209	702,623	** 94,085	**	* 309,212	982,741	1,954,547	* 50,904
Other business income (loss) [1]	124,569	15,983	** 9,405	**	* 471	7,208	91,503	* -3* 9
Business deductions, total [1,2]	4,045,638	665,072	** 96,644	**	* 306,968	868,417	2,108,537	* 35,126
Cost of sales and operations, total	937,543	104,960	** 62,461	**	* 83,041	160,254	526,828	C
Inventory, beginning of year	148,651	* 25,153	** 25,782	**	* 9,841	44,143	43,732	C
Cost of labor	96,019	* 12,883	**	**	0	* 46,382	36,754	C
Purchases	543,741	* 51,234	** 10,168	**	* 69,526	67,441	345,371	C
Materials and supplies	83,761	* 642	**	**	* 441	57,654	25,023	(
Other costs	232,763	* 47,419	** 48,596	**	* 12,041	5,618	119,089	C
Inventory, end of year	167,391	* 32,373	** 22,085	**	* 8,808	60,984	43,142	(
Advertising expenses	46,937	4,058	** 1,084	**	* 3,975	23,714	14,106	
Car and truck expenses	188,639	87,990	** 736	**	* 12,805	51,778	35,330	
Commissions	64,636	* 32,238	** 1,045	**	0	11,751	19,602	* 117
Contract labor	23,827	927	** 158	**	0	9,931	12,810	C
Depletion	378	* 264	** 1	**	0	* 9	105	C
Depreciation	1,150,070	197,572	** 6,333	**	* 20,322	148,164	777,678	* 97
Employee benefit programs	5,448	* 721	** 227	**	* 514	820	3,165	* 1
Insurance	67,717	10,720	** 3,560	**	* 4,052	12,346	37,039	С
Legal and professional services	43,666	9,358	** 521	**	* 3,696	4,866	25,225	* 398
Meals and entertainment deducted	21,038	6,423	** 94	**	* 857	1,827	11,838	* 612
Mortgage interest	26,872	6,606	**	**	0	5,342	14,924	
Other interest paid on business indebtedness	106,984	20,999	** 473	**	* 1,928	13,011	70,572	* 4
Office expenses	23,170	3,074	** 46	**	* 3,313	3,927	12,811	* 23
Pension and profit-sharing plans	817	* 31	**	**	0	* 530	255	(
Rent paid on machinery and equipment	109,631	6,110	** 506	**	* 26,327	33,062	43,626	* 13
Rent paid on other business property	159,102	11,755	** 1,998	**	* 52,717	57,284	35,348	C
Repairs	148,456	18,412	** 573	**	* 1,673	48,903	78,895	
Supplies	57,972	3,324	** 232	**	* 3,472	26,441	24,503	* 400
Salaries and wages	296,948	54,520	** 8,743	**	* 50,798 * 5,076		117,636	* 108
Taxes paid	65,342	6,346	** 1,580 ** 1,458		* 187		24,467	* 33
Utilities	25,861 72,591	4,786 9,204	** 1,458	**	* 14,711	8,826 25,900	10,603 21,760	* 408 * 303
Other business expenses	392,748	9,204 61,962	** 3,798	**	* 16,963	120,998	189,026	* 32,716
Home office business deductions, total	8,839	* 2,709	3,190	**	* 542	* 5,203	* 385	* 293
Depreciation, Form 8829 [3]	1,078	* 189	**	**	* 53	* 667	* 170	293
Casualty loss, Form 8829 [3]	1,078	109	**	**	0	007	170	0
Carryover of excess casualty losses and		U			0	0		
depreciation, Form 8829 [3]	* 1,040	0	**	**	0	* 823	* 217	C
Net income less deficit [1,2]	102,028	53,771	** 6,846	**	* 2,715			* 15,797
Net income [1,2]	658,440	120,105	** 7,972	**	* 33,958	194,120		* 17,464
Deficit [2]	556,412	66,334	** 1,127	**	* 31,243	78,127		* 1,667

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

			Real es	tate and rental	and leasing—co	ontinued		
				Rental and lea	asing services			
Net income status, item	Total	Automotive equipment rental	Consumer electronics and	Formal wear and costume	Video tape and disc	General rental centers and other	Commercial and industrial machinery and	Lessors of nonfinancial intangible assets
		and leasing	appliances rental	rental	rental	consumer goods rental	equipment rental and leasing	(except copyrighted works)
BUSINESSES WITH NET INCOME	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Number of returns [1]	29,168	10,582	** 1,162	**	* 1,643	9,643	6,138	* 1,013
Business receipts, total [1,2]	2,794,416	512,890	** 43,007	**	* 272,625	759,501	1,206,394	* 20,110
Income from sales and operations [1]	2,714,433	500,986	** 34,467	**	* 272,494	757,656	1,148,830	
Other business income	79,983	11,903	** 8,540	**	* 130	* 1,845	57,564	* -5*
Business deductions, total [1,2]	2,138,976	391,593	** 35,034	**	* 238,666	565,381	908,301	* 2,71
Cost of sales and operations, total	596,807	* 52,565	** 15,372	**	* 78,572	145,928	304,370	
Inventory, beginning of year	83,708	* 10,500	** 25,762	**	* 9,824	* 16,151	21,472	
Cost of labor	72,301	* 12,842	**	**	0	* 44,203	* 15,256	
Purchases	369,808	* 41,620	** 10,166	**	* 65,060	* 47,521	205,442	(
Materials and supplies	62,340	* 537	**	**	* 441	* 53,562	* 7,801	(
Other costs	97,218	* 1,370	** 1,510	**	* 12,041	* 1,716	80,583	(
Inventory, end of year	88,569	* 14,303	** 22,065	**	* 8,793	* 17,225	26,183	(
Advertising expenses	31,286	1,103	** 513	**	* 3,844	15,382	10,444	
Car and truck expenses	143,283	82,717	** 442	**	* 8,723	38,176	13,225	
Commissions	47,811	* 31,728	** 1,045	**	0,7.20	* 11,088	3,951	* 8
Contract labor	12,830	* 827	** 100	**	0	5,237	6,665	(
Depletion	* 336	* 264	** 1	**	0	0,201	* 71	
Depreciation	416,971	111,107	** 3,092	**	* 12,962	83,199	206,611	
Employee benefit programs	2,870	* 187	** 214	**	* 514	* 283	1,672	
Insurance	36,418	5,100	** 589	**	* 3,629	7,235	19,865	
Legal and professional services	22,916	2,059	** 310	**	* 3,300	2,947	14,299	* 20
Meals and entertainment deducted	9,187	6,269	** 70	**	* 857	1,058	933	* 60
Mortgage interest	13,831	* 3,978	**	**	0	* 2,437	7,416	
Other interest paid on business indebtedness	51,054	8,277	** 285	**	* 1,928	* 6,643	33,921	
Office expenses	10,950	2,573	** 37	**	* 1,289	2,512	4,539	
Pension and profit-sharing plans	* 747	* 30	**	**	1,209	* 530	* 188	
Rent paid on machinery and equipment	39,504	* 2,380	** 279	**	* 322	* 5,382	31,141	
Rent paid on other business property	98,812	5,145	** 1,133	**	* 42,593	29,234	20,707	
Repairs	93,985	12,810	** 297	**	* 1,556	40,711	38,612	
Supplies	33,674	1,764	** 124	**	* 3,399	15,364	13,022	
Salaries and wages	192,193	19,112	** 5.571	**	* 45.314	* 47,782		
Taxes paid	43,796	4,173	** 985		* 2,531	23,510	, -	* 10
Travel	17,958	3,915	** 1,372	**	* 187	7,831	4,652	
Utilities	49,754	5,394	** 739	**	* 11,551	19,626		
Other business deductions	163,392	25,407	** 2,463	**	* 15,053	48,265	72,204	
Home office business deductions, total	8,204	* 2,709	∠, 4 03	**	* 542	* 4,612	* 339	
Depreciation, Form 8829 [3]	* 637	* 189	**	**	* 53	* 382	* 14	
Casualty loss, Form 8829 [3]	037	109	**	**	0	302	0	
	* 382	0	**	**		* 202		
Excesscasualty depreciations, Form 8829 [3]			** 7,972	**	0 * 33,958	* 382	302.285	
Net income [1,2]	658,440	120,105	1,9/2	^^	33,958	194,120	302,285	* 17,464
Returns with Schedule C-EZ:	0.000	* 4 040	44	**	_	* 0 10	4 007] ,
Number of returns	3,326	* 1,319	**	**	0	* 640	1,367	
Business receipts	11,465	* 4,125	**	**	0	* 906	6,434	
Business deductions	1,615	* 1,059	**	**	0	* 540	* 17	(

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars] Professional, scientific, and technical services Architectural, engineering, and related services Offices of Other Net income status, item Total Legal services certified public accounting Architectural Engineering accountants Total services services services (92)(93)(94) (95) (96) (97) (98) **BUSINESSES WITH AND WITHOUT NET INCOME** Number of returns [1] 3,274,649 342.911 42,448 364.902 282,203 109.937 92.324 Business receipts, total [1.2] 174.182.572 39.826.919 4.077.828 8,998,760 16.262.409 6.718.423 6.103.637 Income from sales and operations [1] 171,211,217 39,511,298 4,038,935 8,878,605 15,869,519 6,682,461 5,942,386 Other business income (loss) [1] 2,971,355 315,621 38,893 120,155 392,890 35,96 161,250 Business deductions, total [1,2] 100.863.783 22,992,181 2,316,131 5,215,328 10,907,592 5,144,790 3.790.583 Cost of sales and operations, total 20.687.359 2.567.658 105.657 341.932 2.760.559 1,180,853 1.400.137 * 6,811 * 27,997 * 76,122 Inventory, beginning of year 895,073 25,153 13,032 44.063 * 401 * 27,153 Cost of labor 3,101,138 119,158 556,334 339,116 146,126 117,723 * 6,734 248,308 649,445 Purchases 8.220.425 90.913 530.526 Materials and supplies 2.404.119 9,916 17,122 944,485 550,171 357,730 2,322,754 22,400 52,286 626,870 202,994 376,589 Other costs 7.024.624 Inventory, end of year 958,019 27,046 15,969 60,639 * 9,154 * 38,831 Advertising expenses 2,557,139 1,011,194 33,671 85,506 118,943 57,647 28,283 Car and truck expenses 7.430.986 1,025,126 116,834 756,515 995,532 378,267 192,528 Commissions 1,222,400 194,990 55,701 102,452 68,495 55,518 9,806 Contract labor 6,394,870 1,166,619 116,649 226,735 987,076 562,706 292,560 Depletion 27,463 2,663 * 47 * 5,465 * 5,409 341,881 57.813 177,966 271.816 107,946 Depreciation 3,441,416 483,540 Employee benefit programs 726.946 267,659 43.924 19,728 95,674 34,139 46.510 78,280 285,762 1.645.183 588.465 60.948 136.218 83.849 Insurance 68,493 94,371 Legal and professional services 2.654.272 788.016 254.928 105.547 112.148 Meals and entertainment deducted 1,435,307 221,278 29,419 81,671 94,282 29,594 39,329 Mortgage interest 219,931 47,299 9,050 22,726 22,892 13,873 6,593 19,803 Other interest paid on business indebtedness 572,56 152,917 30,92 48,227 20,694 16,070 222,598 74,018 Office expenses 2,745,006 888,899 121,198 199,785 62,755 Pension and profit-sharing plans 320,356 107,155 12,015 12,972 24,683 11,324 10,584 Rent paid on machinery and equipment 772,115 185,818 21,150 70,860 86,412 67,077 11,978 268,954 Rent paid on other business property 4,180,320 1,766,986 157,989 344,963 164,935 144,983 71,378 972,218 198,418 34,212 199,358 115,107 37,347 Supplies 2.995,114 376 563 27 955 198 058 488 180 257 799 119 725 Salaries and wages 12.459.026 4.656.161 561.900 637.46 1.277.007 630.209 468.277 145.614 110.395 588.618 72.604 214.375 67.159 Taxes paid 1.991.57 Travel 349,647 34,759 138,273 264,342 60,363 3,993,513 157,841 Utilities 4,174,149 941,821 104,238 386,244 365,363 143,677 111,660 412,192 Other business expenses 14.457.942 4.320.122 814.332 957.389 560.122 179,385 247,402 94,874 Home office business deductions, total 2.541.419 217.643 37.632 191.513 69.814 Depreciation, Form 8829 [3] 366,389 29,901 3,800 24,994 5,854 13,037 26,752 Casualty loss, Form 8829 [3] 960 * 72 * 142 * 142 0 Carryover of excess casualty losses and depreciation, Form 8829 [3] 528,680 20,912 * 597 6,483 17,022 13,881 2,636 Net income less deficit [1,2] 73.473.969 16,832,674 1.762.536 3,786,233 5,361,773 1,573,438 2,314,675 4,152,936 5,965,751 1,894,657 2,497,072 Net income [1,2] 80.186.240 17.633.969 1.917.703

Footnotes at end of table.

Deficit [2]

801.295

155,167

366.703

603.978

321,219

182,396

6,712,27

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

			Professional, s	scientific, and tech	nnical services		
						itectural, enginee	•
Net income status, item	Total	Legal services	Offices of certified public accountants	Other accounting services	Total	Architectural services	Engineering services
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
BUSINESSES WITH NET INCOME							
Number of returns [1]	2,433,307	273,722	34,803	292,614	215,624	81,518	68,699
Business receipts, total [1,2]	161,780,429	38,180,269	3,970,165	8,533,620	14,667,318	6,028,584	5,364,324
Income from sales and operations [1]	159,178,273	37,845,725	3,931,308	8,428,436	14,305,351	5,995,163	5,230,640
Other business income	2,602,156	334,544	38,858	105,183	361,968	33,421	133,68
Business deductions, total [1,2]	81,627,840	20,546,756	2,052,463	4,380,684	8,706,900	4,133,731	2,867,25
Cost of sales and operations, total	17,190,856	2,472,406	8,362	325,710	2,204,330	1,017,282	1,087,558
Inventory, beginning of year	517,904	24,087	0	* 12,908	36,515	* 6,631	* 23,108
Cost of labor	2,553,287	117,427	* 108	* 27,150	456,746	302,989	132,26
Purchases	6,956,146	115,596	* 6,734	236,703	609,818	90,808	506,317
Materials and supplies	1,806,442	9,865	0	* 13,551	682,392	423,993	237,16
Other costs	5,963,718	2,231,465	* 1,519	* 51,335	470,054	201,927	222,370
Inventory, end of year	606,640	26,034	0	,	51,194	* 9,067	* 33,66
Advertising expenses	2,054,030	934,420	21,673	65,982	81,493	38,568	17,88
Car and truck expenses	5,652,808	869,880	97,532	546,630	845,008	300,019	145,760
Commissions	1,024,071	179,353	54,859	93,631	51,066	* 43,218	7,58
Contract labor	5,680,169	1,036,047	116,477	219,823	842,434	484,636	228,61
Depletion	26,274	2,606	* 2	* 471	* 5,396	0	* 5,39
Depreciation	2,526,216	295,546	51,961	153,598	379,428	200,038	77,05
Employee benefit programs	587,024	242,984	43,830	11,855	66,326	29,809	24,210
Insurance	1,364,841	520,470	58,609	56,814	219,147	102,754	61,01
Legal and professional services	1,992,532	683,954	41,895	78,920	197,554	85,374	78,73
Meals and entertainment deducted	1,174,118	185,909	26,240	69,429	80,588	24,236	31,51
Mortgage interest	160,427	38,927	8,735	20,686	14,209	10,193	* 3,90
Other interest paid on business indebtedness	413,397	132,393	18,188	28,844	33,476	15,261	9,48
Office expenses	2,250,660	791,308	103,544	180,262	159,667	56,643	49,75
Pension and profit-sharing plans	305,941	103,367	11,994	12,869	23,282	11,190	9,34
Rent paid on machinery and equipment	611,712	167,546	21,005	60,744	59,947	50,445	4,60
Rent paid on other business property	3,405,973	1,575,223	149,071	242,878	235,483	103,115	102,65
Repairs	713,812	158,977	33,563	56,619	141,510	81,613	27,11
Supplies	2,321,146	328,139	23,507	155,446	422,584	224,343	99,30
Salaries and wages	10,528,497	4,258,214	560,628	532,607	1,001,704	496,742	330,10
Taxes paid	1,664,792	535,780	71,618		159,308	81,214	49,51
Travel	3,198,883	283,838	30,413	104,007	209,648	39,249	130,50
Utilities	3,253,601	824,947	98,090		290,724	114,805	80,66
Other business deductions	11,157,752	3,724,940	371,270		745,600	425,587	142,65
Home office business deductions, total	2,126,400	181,014	29,078	176,294	220,486	89,378	54,89
Depreciation, Form 8829 [3]	256,833		3,603	22,953	21,554	4,404	10,678
Casualty loss, Form 8829 [3]	* 763		0		* 142	* 142	
Excesscasualty depreciations, Form 8829 [3]	68,526	3,803	0	-,	* 1,811	* 274	* 26
Net income [1,2]	80,186,240	17,633,969	1,917,703	4,152,936	5,965,751	1,894,657	2,497,07
Returns with Schedule C-EZ:							
Number of returns	514,816	29,056	4,975	86,584	32,185	10,505	15,04
Business receipts	5,721,200	552,870	44,767	662,845	337,679	42,368	251,572
Business deductions	554,024	37,310	9,674	89,795	21,906	9,410	11,424
Net income	5,167,176	515,560	35,093	573,050	315,773	32,958	240,14

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

Professional, scientific, and technical services -continued Architectural, engineering, Other professional, scientific. and related services-continued and technical services Drafting, Surveying and Specialized Computer Management. Net income status, item building design systems design scientific, and mapping inspections, Testing (except services services Total technical laboratories and geophysical) consulting geophysical services services surveying (101) (102) (99) (100)(103)(104)(105)**BUSINESSES WITH AND WITHOUT NET INCOME** ** 17,003 286,161 1,725,615 Number of returns [1] 62.939 230,408 873.799 * Business receipts, total [1.2] 2.587.717 ** 852,632 7,321,206 11,510,493 86.184.956 45,377,643 ** 848,315 Income from sales and operations [1] 2,396,356 7,219,764 11,351,092 84,342,004 44,138,153 ** 4,317 Other business income (loss) [1] * 191,36 101,442 159,401 1,842,953 1,239,490 ** 582,243 6,489,280 Business deductions, total [1,2] 1.389.977 5,232,637 47.710.634 20.796.030 ** 58,669 Cost of sales and operations, total 120.899 2,261,634 1.728.806 10.921.113 3.345.517 * 7,166 ** 2,089 Inventory, beginning of year 210,394 72,310 453,999 172,021 ** 7,610 * 63,482 166,486 438,805 Cost of labor 1,792,801 879,801 * 26,872 ** 1,134 1,451,545 913,608 4,833,061 1,047,551 Purchases ** 18,354 Materials and supplies * 18,230 255,340 132,395 1,044,861 395,891 * 16,857 ** 30,430 436,637 268,109 3,295,567 1,026,114 Other costs * Inventory, end of year * 11,707 ** 947 258,768 96,421 499,176 175,862 ** 5,341 * Advertising expenses 27,672 88,924 179,256 1,039,645 313,327 Car and truck expenses 318,852 ** 105,885 344,886 458,159 3,733,935 1,887,811 Commissions * 3,086 ** 85 28,701 87,392 684,670 318,483 ** 56,290 Contract labor 75,520 195,429 622,016 3,080,344 1,875,470 Depletion * 56 * 377 * 15 18,469 17,114 ** 66,260 37.518 220,090 169.018 1,991,107 711.558 Depreciation ** 816 Employee benefit programs 243,369 100,341 14.209 5.937 50.655 ** 19,897 45,059 45.798 52.837 533,832 238.019 Insurance ** 7,004 77,195 135,946 1,235,322 Legal and professional services 30.229 731.598 ** 5,421 * Meals and entertainment deducted 19,938 44,543 98,318 865,795 511,791 ** 137 * Mortgage interest * 2.290 13,602 7,469 96,894 40,406 ** 5,935 277,466 Other interest paid on business indebtedness 26,010 5,52 17,219 130,642 ** 5,966 57,047 85,082 481,792 Office expenses 191,694 1,035,750 ** 1,234 Pension and profit-sharing plans * 1,54 2,397 12,045 149,090 109,410 ** 2,042 Rent paid on machinery and equipment 5,31 24,532 28,235 355,108 186,887 ** 11,797 212,547 Rent paid on other business property 23,250 108,652 1,320,229 513,211 ** 12,40 32,755 398,778 Repairs 34.503 37,319 141,086 ** 30,334 Supplies 80 322 182 139 213 407 1 508 81 560 970 ** 82.183 273.780 Salaries and wages 96.338 666.924 4.385.793 1.683.591 * ** 13.310 58.559 Taxes paid 23.51 104.204 807.598 332.114 ** 6,815 * Travel 39,322 115,634 258,563 2,832,297 1,843,866 * Utilities 84,864 ** 25,162 215,481 253,511 1,907,491 933,415 * ** 46,690 438,777 2,992,382 Other business expenses 171,192 756.345 6.758.783 * 70,518 ** 12,195 226,964 235,164 1,385,101 Home office business deductions, total 731,639 ** 1,674 Depreciation, Form 8829 [3] 6,187 34,578 37,323 209,040 121,258 * Casualty loss, Form 8829 [3] * 746 * 426 Carryover of excess casualty losses and depreciation, Form 8829 [3] * 4,510 ** 251 324,829 231,848 59,284 92,155 * Net income less deficit [1,2] 1,197,740 ** 275,919 2.112.179 5,047,293 38,571,281 24,634,756 ** 296,288 2,590,142 5,543,200 42,382,540 26,715,122 Net income [1,2] 1.277.73 ** 20,368 Deficit [2] 79.99 477.96 495.907 3.811.259 2,080,367 Footnotes at end of table

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Professional, scientific, and technical services -continued Architectural, engineering, Other professional, scientific, and related services-continued and technical services Drafting, Surveying and Specialized Computer Management, Net income status, item building mapping design systems design scientific, and inspections, Testing services services Total technical (except and laboratories geophysical) consulting geophysical services services surveying (99) (100)(101)(102)(103)(104)(105)**BUSINESSES WITH NET INCOME** Number of returns [1] 51,358 ** 14,049 144,972 216,523 1,255,049 631,570 * ** 835,438 Business receipts, total [1,2] 2,438,972 6,154,591 10,867,228 79,407,238 42,175,492 Income from sales and operations [1] 2,248,426 ** 831,121 6,058,923 10,723,994 77,884,537 41,156,896 ** 4,317 Other business income * 190,546 95,668 143,234 1,522,701 1,018,596 * ** 544,681 Business deductions, total [1,2] 1,161,237 3,564,669 5,345,054 37,031,315 15,462,856 Cost of sales and operations, total * 41,54*** ** 57,948 2,406,167 1,642,263 1,540,258 8,997,527 * 4,687 ** 2,089 Inventory, beginning of year 91,973 52,859 299,562 65.744 * 13,880 ** 7,610 142,185 437,754 1,371,917 488,544 Cost of labor ** 1,134 * Purchases * 11,558 995,554 749,972 4,241,769 779,899 ** 18,354 * Materials and supplies * 2 884 157,351 103,654 839,630 352,690 ** 29,709 2,576,547 Other costs * 16,04 378,82 253,976 805,940 * 7,516 ** 947 123,621 331,898 86,651 Inventory, end of year 57,957 ** 5,341 Advertising expenses 19,704 53,831 161,990 734,641 212,072 ** 103,652 Car and truck expenses 295,57 200,580 305,539 2,787,640 1,338,522 ** 85 * 177 Commissions 25,031 69,852 550,279 273,098 ** 55,953 73,234 174,177 2,747,526 Contract labor 543,686 1,697,683 * 15 * 3 Depletion 17 755 16 530 36.078 ** 66.259 Depreciation 111 475 124 461 1 409 747 486 646 * Employee benefit programs * 11,492 ** 816 4,569 42,008 175,453 64,723 * 35,614 ** 19,767 29,962 47,165 432,673 195,216 Insurance * ** 5,834 Legal and professional services 27.608 47.15 119,280 823,777 479.653 * ** 5,421 32,771 89,014 Meals and entertainment deducted 19,414 690,168 401,693 * Mortgage interest ** 110 * 1,850 * 3,893 72,126 26,135 * Other interest paid on business indebtedness * 3,013 ** 5,721 14,196 11,368 174,933 77,010 * ** 4,521 Office expenses 48,748 54,446 135,636 825,796 380,442 ** 1,234 * 2,255 Pension and profit-sharing plans * 1.517 11,722 140,452 104,545 ** 2,039 Rent paid on machinery and equipment 2,861 16,167 21,081 265,222 140,273 ** 11,778 168,202 354,956 Rent paid on other business property 17.937 77,526 957,591 ** 12,401 278,315 16,178 28.65 Repairs 20.384 84,930 75,467 ** 23,473 * 113,018 113,475 1,164,978 400,310 Supplies * Salaries and wages 93,322 ** 81,536 154,451 559,854 3,461,039 1,250,997 * Taxes paid 15.44 ** 13,140 36,274 86,452 643,381 245,222 ** 6,528 * Travel 78.094 223.411 2.269.47 1,481,707 ** 24,82 Utilities 70,434 124,067 183,200 1,415,836 648,344 ** 25,484 151,87 284,226 618,951 4,712,710 2,040,646 Other business deductions ** 10,443 Home office business deductions, total 65,77 167,812 210,452 1,141,264 594,367 ** 1,674 19,948 Depreciation, Form 8829 [3] 4,798 17,241 145,729 84,829 * 394 Casualty loss, Form 8829 [3] * 550 ** 251 * 1.021 * 9.370 * 3.700 Excess--casualty depreciations, Form 8829 [3] 44,775 33,230 Net income [1,2] 1,277,735 ** 296,288 * 2,590,142 5,543,200 42,382,540 26,715,122 Returns with Schedule C-EZ: Number of returns * 4 451 ** 2,186 27,104 51,168 283,745 132,255 * Business receipts * 37,630 ** 6,109 185,112 596,915 3,341,013 1,990,165 * 694 ** 377 25,436 34,593 335,311 176,355 **Business deductions** Net income * 36,935 ** 5,732 159,676 562,323 3,005,701 1,813,810 Footnotes at end of table

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Professiona	l, scientific, and to	echnical services	—continued	Administra	ative and support	and waste
	Other profession	onal, scientific, an	d technical servi	ces —continued		ent and remediation	
Net income status, item	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
BUSINESSES WITH AND WITHOUT NET INCOM		(- /	(/	(/	(- /	,	,
Number of returns [1]	44,417	130,359	36,506	640,535	2,601,795	2,580,178	21,61
Business receipts, total [1.2]	1,309,289	6,927,573	893,135	31,677,315	71,525,184	68,842,443	2,682,74
Income from sales and operations [1]	1,246,442	6,830,787	889,080	31,237,542	70,268,796	67,599,113	2,669,68
Other business income (loss) [1]	62,848	96,786	4,056	439,774	1,256,389	1,243,329	13,05
Business deductions, total [1,2]	755,482	5,068,390	620,142	20,470,589	49,382,769	47,069,383	2,313,38
Cost of sales and operations, total	90,405	2,076,283	161,624	5,247,284	12,807,421	12,166,028	641,39
Inventory, beginning of year	* 10,954	59,746	* 18,859	192,418	279,438	243,312	36,12
Cost of labor	* 32,776	148,651	* 270	731,303	2,177,481	2,109,365	68,1 ⁻
Purchases	* 9,979	968,296	* 629	2,806,605	4,946,528	4,702,219	244,30
Materials and supplies	22,437	82,441	* 1,087	543,006	2,364,107	2,327,478	36,62
Other costs	26,006	887,986	* 159,519	1,195,943	3,305,664	3,012,534	293,1
Inventory, end of year	* 11,747	70,837	* 18,740	221,990	265,797	228,880	36,9
Advertising expenses	18,344	283,331	7,346	417,298	667,848	639,756	28,0
Car and truck expenses	39,597	296,180	35,139	1,475,208	6,929,529	6,763,356	166,1
Commissions	15,802	99,216	* 33,143	218,027	534,453	521,594	* 12,8
Contract labor	30,999	273,076	9,414	891,385	3,808,865	3,743,055	65,8
Depletion	0	0	0	1,355	1,364	1,360	,
Depreciation	56,851	121,117	22,775	1,078,806	2,342,367	2,139,741	202,6
Employee benefit programs	9,091	13,020	15,317	105,601	123,586	111,143	12,4
Insurance	16,459	21,458	3,231	254,665	1,170,638	1,091,414	79,2
Legal and professional services	40,639	77,746	19,362	365,977	510,735	486,681	24,0
Meals and entertainment deducted	7,699	63,865	3,586	278,854	452,702	438,138	14,5
Mortgage interest	* 163	4,808	* 26	51,491	103,541	94,569	8,9
Other interest paid on business indebtedness	10,260	24,302	* 1,212	111,049	262,636	237,689	24,9
Office expenses	20,003	83,076	8,312	442,568	682,039	657,813	24,2
Pension and profit-sharing plans	4,270	1,653	* 2,492	31,264	31,857	30,262	* 1,5
Rent paid on machinery and equipment	11,399	26,558	736	129,529	432,558	414,828	17,7
Rent paid on other business property	33,231	97,981	3,877	671,929	769,752	717,387	52,3
Repairs	18,800	20,726	2,159	216,008	1,096,603	970,685	125,9
Supplies	24,185	64,428	8,853	850,374	2,415,965	2,354,178	61,7
Salaries and wages	93,585			2,112,313	4,911,337	4,674,172	237,1
Taxes paid	17,467	42,410			816,998	767,395	49,6
Travel	37,314	145,572			611,078	606,951	4,1
Utilities	29,510	157,553		764,181	1,702,717	1,660,107	42,6
Other business expenses	107,462	578,916		2,988,141	5,210,642	4,803,652	406,9
Home office business deductions, total	21,756	101,935		503,927	549,209	547,306	1,9
Depreciation, Form 8829 [3]	5,415			69,426	57,822	57,456	* 30
Casualty loss, Form 8829 [3]	0	0	0	* 320	* 1,105	* 1,105	
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 6,945	9,093		74,142	69,569	69,556	*
Net income less deficit [1,2]	561,133	1,871,321	270,396	11,233,676	22,172,416	21,802,650	369,7
Net income [1,2]	730,049	2,142,725	358,090	12,436,553	25,540,283	25,100,525	439,75
Deficit [2]	168,917	271,404	87,694	1,202,878	3,367,867	3,297,875	69,99

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Professiona	l, scientific, and to	echnical services	—continued	Administra	ative and support	and waste
	Other profession	nal, scientific, an	d technical service	ces —continued		ent and remediation	
Net income status, item	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
BUSINESSES WITH NET INCOME	(100)	(107)	(100)	(100)	(110)	(111)	(112)
Number of returns [1]	35,176	93,516	23,423	471,364	2,171,459	2,154,629	16,83
Business receipts, total [1,2]	1,169,835	6,276,441	795,039		64,279,203	62,108,331	2,170,87
Income from sales and operations [1]	1,129,240	6,179,154	791,587	28,627,660	63,348,146	61,180,834	2,167,31
Other business income	40,595	97,287	* 3,453	362,771	931,057	927,498	3,55
Business deductions, total [1,2]	439,786	4,137,279	436,949	16,554,445	38,751,969	37,020,855	1,731,11
Cost of sales and operations, total	74,873	1,904,361	155,754	4,456,373	10,572,628	10,140,375	432,25
Inventory, beginning of year	* 8,738	54,572	* 18,711	151,798	185,237	164,905	* 20,33
Cost of labor	* 31,437	147,062	* 264	704,610	1,829,144	1,766,941	* 62,20
Purchases	* 801	903,406	* 404	2,557,259	4,378,152	4,259,068	119,08
Materials and supplies	* 19,502	76,283	* 1,087	390,069	1,948,357	1,921,977	* 26,38
Other costs	* 23,642	783,403	* 154,000	809,562	2,404,621	2,180,713	223,90
Inventory, end of year	* 9,246	60,365	* 18,711	156,926	172,883	153,230	* 19,65
Advertising expenses	4,873	195,866	5,665		432,109	415,052	17,05
Car and truck expenses	32,757	188,345	15,382	1,212,634	5,330,153	5,186,915	143,23
Commissions	* 5,228	77,059	* 6,245	188,649	452,515	440,167	* 12,34
Contract labor	12,341	218,460	* 2,615	816,427	3,378,132	3,318,230	59,90
Depletion	0	0	0		1,030	1,030	*
Depreciation	43,002	105,898	9,875	764,326	1,676,249	1,542,564	133,68
Employee benefit programs	* 7,073	9,011	* 4,249		104,165	92,193	11,97
Insurance	8,035	15,354	1,498	212,570	904,280	842,667	61,61
Legal and professional services	13,700	62,335	18,282	249,807	367,282	351,135	16,14
Meals and entertainment deducted	5,147	44,404	2,521	236,401	323,046	310,957	12,08
Mortgage interest	* 163	* 1,536	* 26		66,695	58,469	* 8,22
Other interest paid on business indebtedness	* 226	20,252	* 186	,	200,227	184,890	15,33
Office expenses	7,651	59,294	2,958	,	434.974	419,237	15,73
Pension and profit-sharing plans	* 4,192	1,572	* 2,291	27,851	16,154	14,780	* 1,37
Rent paid on machinery and equipment	1,315	17,071	* 332	106,231	273,760	261,104	12,65
Rent paid on other business property	14,614	74,176	2,259		536,561	520,658	15,90
Repairs	5,025	15,028	1,278	172,054	852,542	740,476	112,06
Supplies	4,845	36,333	5,496		1,848,970	1,795,799	53,17
Salaries and wages	59,893	340,384	89,120		3,819,586	3,612,946	206,64
Taxes paid	8,749	35,277	8,614		638,404	597,761	40,64
Travel	27,101	116,000	12,898		447,792	445,590	2,20
Utilities	18,942	111,941	13,344	623,266	1,227,930	1,198,005	29,92
Other business deductions	66,400	398,437	63,781	2,143,447	3,975,136	3,666,308	308,82
Home office business deductions, total	13,449	80,688	9,857	442,903	438,079	436,188	1,89
Depreciation, Form 8829 [3]	1,639	8,737	* 1,013	49,511	37,639	37,284	* 35
Casualty loss, Form 8829 [3]	0	0	0		* 5	* 5	
Excesscasualty depreciations, Form 8829 [3]	* 633	* 3,878	0	7,034	19,362	19,360	*
Net income [1,2]	730,049	2,142,725	358,090		25,540,283	25,100,525	439,75
Returns with Schedule C-EZ:							
Number of returns	12,663	14,829	13,813	110,184	788,278	783,113	* 5,16
Business receipts	107,430	90,472	94,277	1,058,669	6,335,019	6,298,056	* 36,96
Business deductions	4,134	14,834	10,365	129,624	703,861	697,598	* 6,26
Net income	103,296	75,638		929,045	5,631,158	5,600,458	

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars] Health care and social assistance Educational services Ambulatory health care services Offices of Offices of Net income status, item Total Total physicians physicians, Offices Offices Total (except mental mental health dentists chiropractors health specialists) specialists (113)(114) (115)(116)(117) (118)(119)**BUSINESSES WITH AND WITHOUT NET INCOME** Number of returns [1] 757.762 2.115.829 1.136.951 180,270 31.063 74.423 36.792 119,307,377 Business receipts, total [1.2] 11,417,816 96,469,866 31,025,820 3.431.602 27,007,030 4,571,725 Income from sales and operations [1] 11,317,672 117,174,963 95,096,824 30,196,062 3,381,910 26,854,124 4,553,071 Other business income (loss) [1] 100,144 2,132,414 1,373,042 829,759 49,692 152,907 18,654 Business deductions, total [1,2] 7.695.726 70.997.484 56,967,643 16.538.081 1.416.906 18.202.043 2.910.961 Cost of sales and operations, total 637.500 5.616.686 5.048.977 1,311,235 26.492 1,812,312 191.909 * 24,547 * 8,130 Inventory, beginning of year 71,396 310,214 290,662 47,855 30,631 * 9,607 * 18,526 Cost of labor 155,225 943,091 812,839 220,466 302,912 1,694,920 1,561,347 * 20,659 195,288 56,305 Purchases 212.489 344.813 Materials and supplies 45,666 934,721 856,800 282,019 * 2,213 334,631 18,290 243,677 2,101,424 1,871,396 498,272 * 7,144 981,916 97,356 Other costs Inventory, end of year 90,952 367,684 344,066 82,189 * 37,677 33,065 * 6,697 Advertising expenses 262,333 1,130,774 1,006,564 202,204 15,180 309,328 147.488 Car and truck expenses 934,908 3,749,396 2,602,966 380,466 67,797 169,673 85,933 Commissions 77,098 297,094 227,620 59,582 14,727 49,558 * 7,837 Contract labor 454,366 2,735,355 2,192,555 823,130 85,363 360,403 121,808 Depletion * 467 4,764 4,136 218 * 1,482 0 237,649 2,282,125 1,921,415 504,694 56.386 840.502 104,085 Depreciation Employee benefit programs 28,618 224,038 35,408 673,844 592,117 16.437 177,032 105.535 2,062,855 1,767,851 792.514 61.231 392.467 100.866 Insurance 162,483 279,564 Legal and professional services 1.393.716 1,175,228 416.613 39.284 62.097 Meals and entertainment deducted 100,886 1,238,079 420,551 84,224 18,084 67,190 29,594 Mortgage interest 27,749 319,755 225,761 39,497 * 4.845 102,945 20,987 Other interest paid on business indebtedness 28,439 458,279 388,676 84,432 4,773 203,599 15,835 183,093 440,557 Office expenses 1,771,178 1,553,819 59,074 436,977 152,523 Pension and profit-sharing plans 1,793 407,365 391,809 177,804 14,487 165,028 4,988 Rent paid on machinery and equipment 63,998 577,908 426,682 172,012 10,52 74,909 25,094 5,328,147 718,682 Rent paid on other business property 4,521,959 1,182,344 187,423 1,158,273 498,465 153,831 994,225 Repairs 723,545 166,875 17,56 266,141 51,274 Supplies 482 286 4 258 780 3 317 943 1.003.261 39 874 1 414 422 148 298 Salaries and wages 514.820 17.143.905 14.416.386 4.021.675 225.65 6.035.018 519.072 112,725 2.312.112 1.924.535 509.097 48.064 778.380 76.309 Taxes paid Travel 314,531 912,348 775,096 242,040 44,193 95,800 42,244 Utilities 403,190 2,713,751 1,884,341 407,756 74,219 480,737 131,579 258,836 Other business expenses 1.330.131 10.994.472 9.003.926 3.227.189 2.514.381 322.921 274,201 332,789 Home office business deductions, total 1.374.175 60.543 26.395 12.568 14,349 Depreciation, Form 8829 [3] 35,856 142,713 42,702 11,935 2,593 2,163 * 1,737 Casualty loss, Form 8829 [3] * 537 * 4,559 * 4,524 0 Carryover of excess casualty losses and depreciation, Form 8829 [3] 72,035 25,870 5,605 * 848 * 1,861 * 455 74,208 Net income less deficit [1,2] 3,744,288 48.362.849 39.542.247 14.488.298 2.015.641 8.809.835 1.660.764 4,865,226 50,743,564 41,166,016 14,837,563 8,941,503 1,690,204 Net income [1,2] 2.042.296 Deficit [2] 1,120,937 2.380.715 1,623,770 349.266 26.656 131,668 29,440

Footnotes at end of table

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Educational services			Health care and	social assistance		
				Ambula	tory health care s	ervices	
Net income status, item	Total	Total	Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
BUSINESSES WITH NET INCOME							
Number of returns [1]	594,880	1,763,856	926,186	148,412	28,736	62,990	30,45
Business receipts, total [1,2]	9,912,379	110,135,612	90,684,578	29,388,545	3,383,068	25,856,916	4,413,88
Income from sales and operations [1]	9,825,810	108,275,356	89,446,227	28,649,753	3,333,416	25,705,372	4,404,05
Other business income	86,569	1,860,256	1,238,351	738,792	49,652	151,544	* 9,83
Business deductions, total [1,2]	5,054,323	59,395,625	49,521,989	14,551,780	1,340,772	16,915,444	2,723,68
Cost of sales and operations, total	316,717	4,650,100	4,321,348	1,178,003	26,492	1,585,109	190,14
Inventory, beginning of year	15,437	253,846	246,268	42,428	* 24,547	30,631	* 8,13
Cost of labor	121,610	738,928	656,602	214,605	* 9,607	275,623	* 18,52
Purchases	82,321	1,450,101	1,348,288	280,350	* 20,659	191,420	56,00
Materials and supplies	31,126	844,996	790,417	279,612	* 2,213	321,293	18,28
Other costs	81,599	1,666,600	1,577,966	437,149	* 7,144	799,134	95,89
Inventory, end of year	15,376	304,371	298,194	76,140	* 37,677	32,990	* 6,69
Advertising expenses	167,526	934,814	859,401	164,427	14,190	280,550	144,11
Car and truck expenses	545,376	2,782,033	1,936,533	339,145	67,601	157,555	72,97
Commissions	73,803	237,349	171,820	48,093	14,727	48,821	* 7,72
Contract labor	410,898	2,327,150	1,891,013	676,462	85,031	326,089	110,64
Depletion	* 464	4,030	3,703	218	* 1	* 1,482	
Depreciation	136,314	1,865,731	1,618,161	452,268	36,125	732,994	82,89
Employee benefit programs	15,794	601,028	552,806	210,084	15,883	166,812	34,77
Insurance	71,022	1,777,646	1,598,544	753,685	58,649	374,657	91,28
Legal and professional services	102,594	1,155,510	995,756	344,214	38,003	243,544	55,14
Meals and entertainment deducted	70,113	944,396	327,193	74,804	17,843	60,335	27,88
Mortgage interest	10,973	234,769	179,739	33,300	* 4,845	93,492	20,98
Other interest paid on business indebtedness	5,917	353,961	320,311	65,300	3,265	182,713	15,27
Office expenses	105,928	1,565,737	1,412,984	412,994	55,999	420,872	143,55
Pension and profit-sharing plans	* 1,726	394,148	379,658	168,423	14,487	164,022	4,78
Rent paid on machinery and equipment	41,178	461,246	341,046	140,303	10,491	71,213	24,01
Rent paid on other business property	555,099	4,661,248	4,099,778	1,091,328	174,225	1,094,375	475,35
Repairs	66,916	808,253	631,727	152,697	17,319	254,512	48,27
Supplies	294,826	3,702,180	3,029,982	952,608	33,015	1,357,603	136,98
Salaries and wages	355,069	14,925,928	13,064,837	3,633,639	215,035	5,770,159	496,10
Taxes paid	83,576	1,986,353	1,730,111	464,208	46,443	742,052	70,92
Travel	201,297	760,640	672,277	205,773	43,630	90,233	39,80
Utilities Other hydrogen deductions	253,328	2,192,378	1,627,814	366,907	72,420	456,038	124,05
Other business deductions	878,308	8,709,933	7,336,387	2,561,765 57,380	249,473 25,576	2,224,830	291,79
Home office business deductions, total	205,146	1,113,869	299,639	57,380	25,576	12,027	14,18
Depreciation, Form 8829 [3]	18,640	108,535 * 35	36,711	10,875 0	2,571 0	2,022	* 1,62
Casualty loss, Form 8829 [3]	6,078		0 04 4	* 578	0	* 1,358	* 23
Excesscasualty depreciations, Form 8829 [3] Net income [1,2]	4,865,226	10,284 50,743,564	8,814		2,042,296	8,941,503	1,690,20
Returns with Schedule C-EZ:	4,000,220	50,745,504	41,166,016	14,837,563	2,042,290	0,341,003	1,090,20
Number of returns	245,861	555,973	258,141	30,704	2,506	5,560	* 1,58
	1,103,726	5,364,366		675,931	41,854	57,918	* 34,99
Business receipts Business deductions	1,103,726	495,749	2,744,863 270,603	28,792	6,146	6,292	* 3,89
Dualifeaa ueuuciiOHa	908,381	4,868,617	2,474,260	647,139	35,708	51,625	* 31,10

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Statistics of Income Bulletin

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Health care and social assistance —continued												
		Ambulatory health care services—continued											
Net income status, item	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)						
	(120)	(121)	(122)	(123)	(124)	(125)	(126)						
BUSINESSES WITH AND WITHOUT NET INCOM Number of returns [1]	15,419	184,238	7,846	195,254	21,612	343,913	46,120						
Business receipts, total [1.2]	3,950,826	9,804,685	1,195,021	6,129,782	1,113,424	6,786,811	1,453,140						
Income from sales and operations [1]	3,904,233	9,694,241	1,187,526	6,087,951	1,103,223	6,692,649	1,441,835						
Other business income (loss) [1]	46,593	110,444	* 7,495	41,831	10,200	94,163	11,305						
Business deductions, total [1,2]	2,861,643	4,861,274	745,433	3,426,627	689,961	4,370,815	943,899						
Cost of sales and operations, total	804,034	228,934	20,842	352,714	35,870	166,522	98,113						
Inventory, beginning of year	84,435	* 28,262	0	34,218	* 16,279	* 11,562	4,744						
Cost of labor	* 14,553	* 115,848	* 1,841	* 25,467	* 1,451	100,422	* 1,744						
Purchases	592,943	80,289	* 1,307	183,157	* 7,265	10,968	68,353						
Materials and supplies	114,327	9,718	* 9,169	35,500	* 18,350	27,354	* 5,232						
Other costs	82,588	25,257	* 8,524	110,135	* 8,174	25,794	26,237						
Inventory, end of year	84,811	* 30,440	0	35,763	* 15,650	* 9,578	8,196						
Advertising expenses	44,209	101,423	14,356	87,112	4,192	59,161	21,911						
Car and truck expenses	46,510	448,443	18,838	369,471	50,357	862,349	103,129						
Commissions	* 2,796		0	28,175	5,461	32,945	* 9,733						
Contract labor	41,338	316,535	15,745	121,825	107,781	166,933	31,693						
Depletion	0	* 42	0	* 1,960	0	* 432	0						
Depreciation	93,849	112,080	18,336	80,030	14,451	57,723	39,279						
Employee benefit programs	35,425	38,930	7,750	28,738	7,229	13,982	7,146						
Insurance	37,143	107,883	46,190	96,193	11,481	91,519	30,364						
Legal and professional services	32,107	131,952	17,130	80,706	47,679	54,937	13,158						
Meals and entertainment deducted	10,397	50,752	2,979	50,760	2,852	90,221	13,498						
Mortgage interest	4,828	4,712	0	7,097	* 1,580	38,024	* 1,244						
Other interest paid on business indebtedness	23,467	10,671	9,617	20,241	1,856	10,494	3,691						
Office expenses	54,154	181,426	22,803	102,202	8,528	85,277	10,300						
Pension and profit-sharing plans	8,732	8,962	4,008	4,152	* 1,714	* 1,115	819						
Rent paid on machinery and equipment	7,928	48,494	7,685	20,599	13,240	38,637	7,564						
Rent paid on other business property	253,092	627,367	114,646	285,146	24,353	160,535	30,317						
Repairs	23,908	45,718	8,857	52,362	12,363	58,676	19,809						
Supplies	52,941	164,475	45,251	196,772	35,026	183,270	34,352						
Salaries and wages	721,100	738,739	175,946	399,568	120,124	1,247,491	212,001						
Taxes paid	101,428	140,461	21,543	78,466	13,400	139,085	18,304						
Travel	17,217	100,499	6,296	87,059	26,943	93,646	19,159						
Utilities	71,956	273,306	36,120	166,483	17,311	194,938	29,936						
Other business expenses	372,375	823,455	128,551	635,559	114,680	437,240	168,739						
Home office business deductions, total	* 709		* 1,945	46,083	* 1,410	29,299	9,008						
Depreciation, Form 8829 [3]	* 206	15,186	* 846	4,905	* 139	2,087	* 905						
Casualty loss, Form 8829 [3]	0	* 3,964	0	* 560	0	0	0						
Carryover of excess casualty losses and													
depreciation, Form 8829 [3]	* 33		0	9,221	0	* 795	* 18						
Net income less deficit [1,2]	1,089,183		449,587		417,192	2,423,333	514,206						
Net income [1,2]	1,104,315		460,345	2,970,432	444,965	3,027,896	570,155						
Deficit [2]	15,133	133,011	* 10,758	239,555	27,773	604,563	55,949						

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

	Health care and social assistance —continued											
	Ambulatory health care services—continued											
Net income status, item	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)					
	(120)	(121)	(122)	(123)	(124)	(125)	(126)					
BUSINESSES WITH NET INCOME												
Number of returns [1]	14,327	151,554	6,926	150,394	19,274	275,163	37,957					
Business receipts, total [1,2]	3,672,214	9,330,523	1,143,090	5,566,631	997,906	5,703,047	1,228,750					
Income from sales and operations [1]	3,625,658	9,228,113	1,135,658	5,526,273	996,940	5,621,665	1,219,326					
Other business income	46,557	102,411	* 7,433	40,359	966	81,383	9,423					
Business deductions, total [1,2]	2,567,899	4,254,101	682,745	2,598,143	552,942	2,675,075						
Cost of sales and operations, total	738,951	222,731	14,203	225,576	* 29,606	42,982						
Inventory, beginning of year	78,712	* 11,747	0	23,914	* 16,279	* 8,297	* 1,584					
Cost of labor	* 14,528	* 110,694	* 1,841	* 2,545	* 1,451	* 5,955						
Purchases	562,515	79,471	* 1,307	111,181	* 4,509	* 2,576						
Materials and supplies	93,962	* 9,682	* 9,169	21,235	* 14,843	* 15,694						
Other costs	68,105	25,198	* 1,886	91,727	* 8,174	18,007						
Inventory, end of year	78,870	* 14,062	0		* 15,650	* 7,547	· · · · · · · · · · · · · · · · · · ·					
Advertising expenses	38,796	93,477	14,176	65,293	2,365	23,739						
Car and truck expenses	46,146	378,334	18,451	235,010	24,643	516,256						
Commissions	* 2,796	15,427	0	-,	* 4,603	9,069						
Contract labor	39,372	301,642	15,745	111,034	96,200	121,788						
Depletion	0	* 42	0	* 1,960	0	0						
Depreciation	88,161	85,978	9,112	53,248	10,489	36,503						
Employee benefit programs	31,523	37,112	7,750	26,122	5,694	12,312						
Insurance	32,457	93,745	45,095	76,883	8,259	46,847	16,980					
Legal and professional services	29,926	117,892	16,985	58,988	39,562	42,556						
Meals and entertainment deducted	9,768	46,803	2,979	38,447	2,695	33,673						
Mortgage interest	* 2,769	* 2,866	0 617	4,461	* 267	16,103						
Other interest paid on business indebtedness	17,605	7,708	9,617	11,799	1,090	3,312						
Office expenses	51,546 8,732	147,389 8,527	22,465 4,008	81,456 3,220	6,522 * 1,631	61,625 * 1,115						
Pension and profit-sharing plans Rent paid on machinery and equipment	7,857	40,313	6,387	12,690	7,988	16,490						
Rent paid on other business property	235,460	564,668	114,515	250,068	14,779	58,367	26,635					
Repairs	235,460	43,320	8,473	40,713	7,464	26,297	10,483					
Supplies	50,196	151,919	43,290	159,473	30,417	88,997	25,478					
Salaries and wages	650,133	666,612	175,060	327,542	98,183	877,485						
Taxes paid	92,647	111,207	21,346		9,822	93,806						
Travel	16,023	92,420	6,294	73,085	25,562	63,148						
Utilities	68,594	220,513	35,737	130,930	13,552	118,630						
Other business deductions	285,561	678,069	89,110		100,372	283,422	1					
Home office business deductions, total	* 707	116,656	* 1,945	38,507	* 1,098	24,190						
Depreciation, Form 8829 [3]	* 204	13,175	* 846	3,051	* 139	1,309						
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0					
Excesscasualty depreciations, Form 8829 [3]	0	* 4,350	0	* 2,293	0	0	0					
Net income [1,2]	1,104,315	5,076,341	460,345	2,970,432	444,965	3,027,896	570,155					
Returns with Schedule C-EZ:	, . ,	, .,	.,	, ,, ,=	,. ,.	, ,,===	1, 3					
Number of returns	* 3,446	30,154	* 1,601	53,545	8,443	106,061	14,539					
Business receipts	* 64,867	265,504	* 4,190		68,684	899,232						
Business deductions	* 2,194	42,980	* 1,119		11,448	109,919						
Net income	* 62,672	222,524	* 3,071	466,345	57,236	789,313						

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Health care ar	nd social assistan	ce—continued	Arts, entertainment, and recreation					
Net income status, item	Hospitals	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		
	(127)	(128)	(129)	(130)	(131)	(132)	(133)		
BUSINESSES WITH AND WITHOUT NET INCOME	(127)	(120)	(120)	(100)	(101)	(102)	(100)		
Number of returns [1]	6,825	73,166	898,887	1,511,971	1,222,431	2,896	286,64		
Business receipts, total [1.2]	799,972	5,075,975	16,961,564	37,910,425			8,715,12		
Income from sales and operations [1]	789,472	4,915,602	16,373,065	36,890,728		143,404	8,589,66		
Other business income (loss) [1]	* 10,500	160,373	588,499	1,019,697	894,112	* 119	125,46		
Business deductions, total [1,2]	293,697	4,225,243	9,510,901	28,791,206			8,398,17		
Cost of sales and operations, total	* 9,730	317,167	240,812	4,697,399	2,764,050		1,914,27		
Inventory, beginning of year	* 3,929	* 6,624	8,998	669,056		* 5,080	178,32		
Cost of labor	0	97,572	* 32,681	262,840	202,692	* 6,262	53,88		
Purchases	* 8,022	28,244	97,307	2,089,503	955,688		1,131,88		
Materials and supplies	* 79	8,236	69,606	443,904	343,953	* 301	99,65		
Other costs	* 738	186,342	42,948	1,924,053	1,274,860	* 9,846	639,34		
Inventory, end of year	* 3,039	* 9,852	10,728	691,958	498,792	* 4,346	188,82		
Advertising expenses	* 507	23,602	100,101	615,836	430,999	1,479	183,35		
Car and truck expenses	19,512	177,550	949,368	2,319,581	1,891,391	* 5,496	422,69		
Commissions	* 862	18,788	49,825	806,314	745,427	* 307	60,58		
Contract labor	* 7,736	153,071	381,993	991,774	788,201	* 1,335	202,23		
Depletion	* 1	* 423	* 204	4,507	3,353	0	* 1,15		
Depreciation	6,545	95,451	258,714	1,678,305	1,168,907	* 8,522	500,87		
Employee benefit programs	* 7,029	61,003	13,695	113,948	42,885		70,89		
Insurance	8,274	86,882	199,849	314,071	209,500	3,297	101,27		
Legal and professional services	6,056	68,024	144,408	593,049	498,343	7,306	87,40		
Meals and entertainment deducted	3,135	72,665	741,728	461,994	403,973	2,377	55,64		
Mortgage interest	* 324	56,404	37,266	64,338	41,155		23,13		
Other interest paid on business indebtedness	* 2,704	26,065	40,834	185,639	108,952	* 1,412	75,27		
Office expenses	3,602	29,364	184,394	392,869	309,565	779	82,52		
Pension and profit-sharing plans	* 11,396	2,854	* 1,306	19,619	18,590	0	1,02		
Rent paid on machinery and equipment	* 848	18,815	131,564	235,824	150,931	* 18	84,87		
Rent paid on other business property	* 7,449	277,855	520,884	1,372,558	702,873		664,25		
Repairs	* 1,325	81,847	187,509	456,427	283,166		170,72		
Supplies	5,623	182,141	753,073	1,205,023			309,93		
Salaries and wages	* 106,901	1,225,726	1,394,892	1,790,449			736,12		
Taxes paid	10,673	188,262	188,642	446,902			213,84		
Travel	1,464	25,259	110,529	1,292,771	1,130,729		159,18		
Utilities	7,077	157,649	664,684	1,559,274		4,509	279,51		
Other business expenses	64,537	797,351	1,128,659	6,314,904	4,410,495		1,869,34		
Home office business deductions, total	* 391	74,887	966,109	747,500			100,72		
Depreciation, Form 8829 [3]	* 107	11,827	88,077	76,706			12,11		
Casualty loss, Form 8829 [3]	0	0	* 35	* 10,269		0	* 10,16		
Carryover of excess casualty losses and				·					
depreciation, Form 8829 [3]	* 25	* 6,088	40,051	117,533			18,34		
Net income less deficit [1,2]	506,276	857,918	7,456,409	9,269,763			407,08		
Net income [1,2]	510,278	1,013,872	8,053,398	13,175,498			1,326,59		
Deficit [2] Footnotes at end of table.	* 4,002	155,954	596,989	3,905,734	2,948,877	37,348	919,50		

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Health care ar	nd social assistan	ce—continued	Arts, entertainment, and recreation					
Net income status, item	Hospitals	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		
	(127)	(128)	(129)	(130)	(131)	(132)	(133)		
BUSINESSES WITH NET INCOME									
Number of returns [1]	6,805	57,717	773,147	961,137	769,298	* 859	190,98		
Business receipts, total [1,2]	796,583	3,581,192	15,073,259	29,404,082	23,696,668	* 139,375	5,568,03		
Income from sales and operations [1]	786,157	3,488,677	14,554,295	28,836,215	23,191,403	* 139,304	5,505,50		
Other business income	* 10,426	92,515	518,964	567,867	505,265	* 70	62,53		
Business deductions, total [1,2]	286,305	2,567,319	7,020,012	16,240,930	11,883,281	* 108,033	4,249,61		
Cost of sales and operations, total	* 9,730	128,669	190,354	3,334,226	2,022,875	* 8,945	1,302,40		
Inventory, beginning of year	* 3,929	* 1,019	* 2,629	278,271	232,850	0	45,42		
Cost of labor	0	* 57,646	* 24,680	169,575	145,019	0	24,55		
Purchases	* 8,022	16,658	77,133	1,477,670	704,669	0	773,00		
Materials and supplies	* 79	* 486	54,015	339,308	276,036	0	63,27		
Other costs	* 738	53,807	34,089	1,359,157	894,271	* 8,945	455,94		
Inventory, end of year	* 3,039	* 946	* 2,192	289,755	229,971	0	59,78		
Advertising expenses	* 507	9,690	65,217	307,263	223,729	* 612	82,92		
Car and truck expenses	19,512	142,199	683,790	1,344,900	1,122,237	* 3,487	219,17		
Commissions	* 862	15,764	48,903	631,993	586,291	0	45,70		
Contract labor	* 7,327	116,787	312,023	694,819	562,770	* 579	131,47		
Depletion	* 1	* 326	0	128		0	* 8		
Depreciation	6,448	51,869	189,253	722,250	549,505	* 6,815	165,93		
Employee benefit programs	* 6,735	31,905	9,582	30,604	23,904	0	6,70		
Insurance	8,033	49,201	121,869	174,905		* 2,878	44,91		
Legal and professional services	5,939	44,485	109,330	384,131	334,365	* 6,426	43,34		
Meals and entertainment deducted	3,134	41,183	572,885	270,518		* 1,674	25,51		
Mortgage interest	* 100	36,815	18,115	29,795		0	4,09		
Other interest paid on business indebtedness	* 2,704	9,521	21,426	44,124		* 1,156	16,27		
Office expenses	3,600	21,181	127,972	238,080		* 429	50,08		
Pension and profit-sharing plans	* 11,396	1,787	* 1,306	12,319		0	* 95		
Rent paid on machinery and equipment	* 779	8,876	110,544	156,880		* 3	51,94		
Rent paid on other business property	* 7,439	180,668	373,363	840,955		* 3,413	380,35		
Repairs	* 1,243	50,765	124,518	183,399		* 667	75,81		
Supplies	5,041	123,560	543,598	649,340		* 3,331	161,40		
Salaries and wages	* 105,892		999,755	703,296		* 25,148	265,35		
Taxes paid	10,652	110,750	134,841	235,282			84,85		
Travel	1,449	17,219	69,694	832,389		* 2,096	101,14		
Utilities	7,011	104,428	453,125	584,019		* 3,216	139,15		
Other business deductions	60,383	440,264	872,899	3,219,081	2,428,276		762,40		
Home office business deductions, total	* 391	67,823	746,017	519,800			67,99		
Depreciation, Form 8829 [3]	* 107	* 10,392	61,324	44,258		0	6,86		
Casualty loss, Form 8829 [3]	0	0	* 35	* 10,164		0	* 10,16		
Excesscasualty depreciations, Form 8829 [3]	* 25	0	* 1,445	15,082			* 7,83		
Net income [1,2]	510,278		8,053,398	13,175,498			1,326,59		
Returns with Schedule C-EZ:	010,270	1,010,012	3,000,090	15,175,790	11,017,000	01,042	1,020,00		
Number of returns	* 1,646	10,936	285,251	286,697	210,975	* 136	75,58		
Business receipts	* 113,462	76,832	2,429,209	1,369,534			263,49		
Business deductions	* 1,424	* 12,214	2,429,209	294,198			77,67		
Net income	* 112,037	64,618	2,217,702	1,075,336			185,81		

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars]

	Accommodation, food services, and drinking places								
			Accomm	nodation					
Net income status, item	Total	Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses	Restaurants (full & limited service) and drinking places	Total		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)		
BUSINESSES WITH AND WITHOUT NET INCOM	` ′		,	, ,	, ,	, ,	, ,		
Number of returns [1]	454,347	54,148	30,466	14,212	9,470	400,200	3,175,20		
Business receipts, total [1.2]	55,050,914	5,441,344		731,927	475,112		98,038,57		
Income from sales and operations [1]	54,587,343	5,296,952	4,154,669	668,948	473,336		96,805,15		
Other business income (loss) [1]	463,572	144,391	79,636	62,980	1,776	319,180	1,233,41		
Business deductions, total [1,2]	52,746,908	5,231,111	4,062,402	670,980	497,729	47,515,797	72,583,46		
Cost of sales and operations, total	21,060,944	599,083	531,686	28,488	38,909	20,461,861	20,112,72		
Inventory, beginning of year	670,152	45,449	40,617	* 4,596	* 237	624,703	1,515,04		
Cost of labor	1,750,400	55,896	51,976	* 370	* 3,549	1,694,503	2,546,89		
Purchases	16,870,429	353,485	330,481	17,918	* 5,086	16,516,944	12,273,48		
Materials and supplies	1,388,237	35,507	28,628	* 6,591	* 289	1,352,730	4,151,63		
Other costs	1,134,025	159,955	126,739	3,150	* 30,066	974,070	1,265,15		
Inventory, end of year	752,299	51,211	46,755	* 4,138	* 318	701,089	1,639,49		
Advertising expenses	930,204	113,711	91,487	14,743	7,481	816,494	1,225,49		
Car and truck expenses	1,025,880	139,994	60,395	48,105	31,494	885,886	6,303,42		
Commissions	193,157	57,528	44,245	* 1,175	12,108	135,629	788,5		
Contract labor	683,190	83,280	64,390	15,320	3,570	599,911	3,419,23		
Depletion	* 141	* 10	* 4	* 6	0	* 131	2,35		
Depreciation	1,706,668	497,717	359,108	113,754	24,856	1,208,951	2,751,92		
Employee benefit programs	97,882	29,470	26,902	* 1,146	* 1,422	68,412	137,10		
Insurance	815,235	155,908	107,237	27,419	21,252	659,326	1,352,62		
Legal and professional services	440,829	86,304	47,247	22,625	16,431	354,525	644,84		
Meals and entertainment deducted	176,902	30,233	19,249	2,339	8,645	146,669	433,70		
Mortgage interest	357,121	244,515	176,204	28,652	39,660	112,605	354,3		
Other interest paid on business indebtedness	311,151	86,626	78,128	4,627	3,870	224,525	403,7		
Office expenses	254,686	32,441	23,006	5,464	3,970	222,245	979,7		
Pension and profit-sharing plans	11,287	577	564	* 13	0	10,710	9,9		
Rent paid on machinery and equipment	350,372	20,682	11,093	7,802	* 1,786	329,690	924,8		
Rent paid on other business property	3,663,481	174,536	127,891	7,344	* 39,301	3,488,945	6,850,0		
Repairs	991,544	278,042	213,407	42,130	22,505	713,502	1,249,3		
Supplies	1,435,502	196,778	139,445	15,622	41,711	1,238,724	5,092,80		
Salaries and wages	8,067,416	652,560	565,704	31,210	55,646		5,419,99		
Taxes paid	2,246,797	404,241	329,944	49,374	24,924		1,682,26		
Travel	178,142	43,227	39,384	2,324	1,519	134,916	717,20		
Utilities	2,754,246	497,410	367,404	89,398	40,608	2,256,836	3,970,74		
Other business expenses	4,842,259	773,845	607,627	110,330	55,888	4,068,414	6,590,14		
Home office business deductions, total	111,518	32,387	30,652	* 1,568	* 167	79,131	677,53		
Depreciation, Form 8829 [3]	17,090	5,128	* 4,772	* 327	* 29	11,963	87,5		
Casualty loss, Form 8829 [3]	* 1,853	0	0	0	0	* 1,853	* 44		
Carryover of excess casualty losses and depreciation, Form 8829 [3]	67,038	* 12,224	* 11,883	* 250	* 91	54,815	106,2		
Net income less deficit [1,2]	2,366,811	228,746		60,796		, , , , , , , , , , , , , , , , , , ,	25,512,40		
Net income [1,2]	5,239,983	674,531		111,010	47,990	· · ·			
Deficit [2]	2,873,173	445,785		50,214	68,048	, ,	4,786,26		

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Accommodation, food services, and drinking places								
		Accomm	odation					
Total	Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses	Restaurants (full & limited service) and drinking places	Total		
(134)	(135)	(136)	(137)	(138)	(139)	(140)		
283,392	29,996	17,105	8,217	4,674	253,396	2,532,67		
41,447,738	3,521,386	2,740,631	541,503	239,252	37,926,352	87,940,68		
41,131,105	3,431,719	2,711,260	482,902	237,557	37,699,386	86,872,92		
316,633	89,667	29,371	* 58,601	* 1,695	226,966	1,067,76		
36,210,523	2,847,003	2,225,239	430,494	191,271	33,363,520	57,642,06		
15,594,607	399,212	369,502	11,092	* 18,617	15,195,396	17,046,54		
420,454	24,445	22,330	* 1,878	* 237	396,010	988,79		
1,278,373	31,456	27,607	* 299	* 3,549	1,246,918	2,263,98		
12,712,280	249,564	238,737	8,450	* 2,377	12,462,716	10,397,80		
882,223	25,337	23,182	* 2,155	0	856,887	3,537,47		
764,555	97,479	84,589	* 117	* 12,772	667,077	952,56		
463,280			* 1,808			1,094,07		
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						671,43		
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						324,02		
				· · ·		256,28		
						257,82		
					,	679,27		
						9,76		
					-,	687,28		
				· · ·		5,659,18		
						867,23 4,023,8		
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						3,026,78		
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4,882	* 1,886	* 1,626				46,34		
0	0	0				* 27		
						12,29		
5,239,983	6/4,531	515,532	111,010	47,990	4,565,453	30,298,72		
50.040	2.000	* 4 0 4 4	* 4 000	* 4 000	50.000	754.00		
						6,175,97		
					,	751,00 5,424,96		
	283,392 41,447,738 41,131,105 316,633 36,210,523 15,594,607 420,454 1,278,373 12,712,280 882,223 764,555	(134) (135) 283,392 29,996 41,447,738 3,521,386 41,131,105 3,431,719 316,633 89,667 36,210,523 2,847,003 15,594,607 399,212 420,454 24,445 1,278,373 31,456 12,712,280 249,564 882,223 25,337 764,555 97,479 463,280 29,068 587,796 73,106 626,791 93,332 145,670 40,376 490,375 38,903 *5 *1 829,767 256,928 53,932 6,265 53,932 6,265 520,941 82,233 255,343 43,873 77,986 12,717 197,972 127,102 148,045 40,387 133,774 20,244 9,815 *433 178,561 16,554 2,560,001 63,972 620,597 162,957 861,056 99,760 5,659,861 339,942 1,512,090 233,791 99,026 8,260 1,779,064 309,635 5,239,983 674,531 59,848 3,022 451,769 19,559 58,945 *2,341	Total To	Total Total Total accommodation (including hotels, motels, and bed and breakfast inns) (134) (135) (136) (137) 283,392 29,996 17,105 8,217 41,447,738 3,521,386 2,740,631 541,503 41,131,105 3,431,719 2,711,260 482,902 316,633 89,667 29,371 *58,601 36,210,523 2,847,003 2,225,239 430,494 15,594,667 399,212 369,502 11,092 420,454 24,445 22,330 *1,878 1,278,373 31,456 27,607 2999 12,712,280 249,564 238,737 8,450 882,223 25,337 23,182 2,155 764,555 97,479 84,589 *117 463,280 29,068 26,943 *1,808 587,796 73,106 56,068 12,695 626,791 93,332 36,852 36,601 145,670 40,376 30,575 *82 490,375 38,903 28,350 *10,317 *5 *1 *1 *1 0 829,767 256,928 175,518 71,943 53,932 6,265 3,929 *1,028 520,941 82,233 63,303 14,496 255,343 43,873 21,244 21,126 77,986 12,717 4,992 2,022 197,972 127,102 103,302 *15,373 148,045 40,387 37,915 *2,253 133,774 20,244 14,386 4,671 9,815 *433 *420 *13 178,561 16,554 7,611 *7,747 2,560,001 63,972 61,292 *1,253 620,597 162,957 127,751 29,112 861,056 99,760 84,234 8,765 5,659,861 339,942 277,460 *20,248 4,882 *1,886 *1,626 *244 0 0 0 0 0 0 *4,531 *4,530 *4,530 0 *5,239,983 674,531 515,532 111,010 59,848 3,022 *1,014 *1,000 451,769 19,559 *3,492 *5,701 58,945 *2,331	Total	Total To		

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

	Other services—continued								
		Auto repair and	d maintenance	е					
Net income status, item	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)	Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified establishments	
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	
BUSINESSES WITH AND WITHOUT NET INCOME			. ,	,	` ,	,	,	, ,	
Number of returns [1]	384,357	191,030	82,072	111,255	389,333	2,132,741	268,770	615,733	
Business receipts, total [1.2]	26,797,616	13,558,911	7,105,255	6,133,449	14,839,453	52,712,740	3,688,762	6,879,090	
Income from sales and operations [1]	26,481,988	13,381,692	7,032,383	6,067,913	14,718,131	52,033,682	3,571,354	6,767,936	
Other business income (loss) [1]	315,627	177,220	72,872	65,535	121,322	679,058	117,409	111,154	
Business deductions, total [1,2]	23,918,004	12,055,421	6,426,276	5,436,307	12,025,871	34,596,529	2,043,061	4,017,449	
Cost of sales and operations, total	10,668,422	5,501,983	2,937,676	2,228,763	4,595,927	4,797,653	50,724	771,161	
Inventory, beginning of year	659,878	268,674	127,622	263,582	366,510	476,163	* 12,498	90,060	
Cost of labor	1,124,943	385,137	437,247	302,559	655,985	765,971	0	32,252	
Purchases	7,496,551	4,206,891	1,882,447	1,407,213	2,176,040	2,560,851	* 40,043	451,868	
Materials and supplies	1,666,867	718,146	551,230	397,491	1,583,978	895,008	* 5,783	262,785	
Other costs	451,661	236,978	72,732	141,951	220,488	591,437	* 1,565	37,929	
Inventory, end of year	731,477	313,843	133,602	284,032	407,074	491,777	* 9,165	103,733	
Advertising expenses	307,579	141,199	93,850	72,530	141,937	760,524	15,459	77,961	
Car and truck expenses	1,212,514	588,573	305,812	318,129	1,424,888	3,089,794	576,233	634,997	
Commissions	115,314	93,255	* 17,239	4,820	133,642	532,680	* 6,883	61,635	
Contract labor	701,472	381,624	146,937	172,911	653,372	2,021,744	42,645	191,965	
Depletion	* 0	0	0	* 0	* 1	2,358	0	* 1,214	
Depreciation	939,187	472,769	190,589	275,828	513,512	1,258,652	40,571	116,017	
Employee benefit programs	69,564	22,420	26,291	20,854	19,813	41,706	* 6,017	* 1,115	
Insurance	494,995	286,414	115,126	93,455	279,529	551,247	26,851	64,979	
Legal and professional services	156,950	82,989	38,434	35,527	71,428	377,625	38,840	41,801	
Meals and entertainment deducted	79,512	31,043	21,510	26,960	58,824	237,011	58,418	47,597	
Mortgage interest	189,853	106,360	28,886	54,607	43,623	115,213	* 5,689	17,905	
Other interest paid on business indebtedness	145,012	72,976	29,480	42,556	56,133	189,377	13,212	36,448	
Office expenses	186,075	87,854	55,247	42,974	125,471	598,759	69,466	87,336	
Pension and profit-sharing plans	3,132	* 1,195		* 1,208	* 763	5,982	* 67	* 4,260	
Rent paid on machinery and equipment	205,251	111,678	55,031	38,542	89,233	618,585		47,780	
Rent paid on other business property	1,313,799	765,861	261,771	286,167	376,646	5,097,303		111,627	
Repairs	339,607	164,638	65,171	109,798	154,558	730,113		74,458	
Supplies	1,326,259	687,480	371,951	266,828	675,769	2,999,281	91,495	317,546	
Salaries and wages	1,793,472	752,827	630,325	410,321	672,595				
Taxes paid	710,123	328,050		173,922	225,017	737,714		36,454	
Travel	101,881	36,211	26,654	39,016	78,485	418,854		73,952	
Utilities	979,405	446,214	248,336	284,855	462,300	2,387,153		178,371	
Other business expenses	1,773,744	823,438	529,310		964,157	3,319,054		755,175	
Home office business deductions, total	72,900	46,487	* 16,600		156,054	387,375		42,897	
Depreciation, Form 8829 [3]	8,796	3,782	* 1,091	* 3,922	27,134	42,241	9,340	3,702	
Casualty loss, Form 8829 [3]	0	0	0	0	* 277	0	* 173	0	
Carryover of excess casualty losses and depreciation, Form 8829 [3]	13,777	* 2,528	* 5,760	* 5,489	52,145	25,213	15,094	2,888	
Net income less deficit [1,2]	2,877,308	1,502,837	678,976	,	2,811,815	18,143,870		2,863,095	
	4,049,839	2,051,007	977,892	1,020,939	3,549,892	20,653,489		3,598,054	
Net income [1,2]								• U.UUU.UU 4	

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2013—Continued

	Other services—continued									
		Auto repair an	d maintenance	Э						
Net income status, item	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)	Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified establishments		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)		
BUSINESSES WITH NET INCOME	, ,	, ,	, ,	, ,	<u> </u>	, ,		, ,		
Number of returns [1]	280,307	144,120	58,518	77,669	281,169	1,778,663	192,540	509,465		
Business receipts, total [1,2]	22,589,793	11,956,604	5,492,223	5,140,965	13,464,607	48,546,608	3,339,675	6,037,032		
Income from sales and operations [1]	22,324,369	11,780,497	5,454,131	5,089,741	13,387,007	47,901,566	3,259,977	5,954,710		
Other business income	265,424	176,107	* 38,093	51,224	77,599	645,042	79,698	82,322		
Business deductions, total [1,2]	18,539,954	9,905,597	4,514,331	4,120,026	9,907,005	27,898,789	1,296,321	2,438,975		
Cost of sales and operations, total	8,781,363	4,763,426	2,161,316	1,856,620	4,228,168	3,993,922	* 43,090	480,901		
Inventory, beginning of year	401,185	190,608	43,481	167,096		330,182	* 6,412	* 35,082		
Cost of labor	899,060	338,369	327,387	233,304	650,313	714,608	0	* 24,623		
Purchases	6,246,639	3,711,007	1,380,611	1,155,021	1,994,902	2,117,405	* 38,856	* 324,341		
Materials and supplies	1,353,513	588,847	398,944	365,722	1,413,410	765,034	* 5,518	125,210		
Other costs	356,517	173,054	52,216	131,246	182,648	413,397	0	19,600		
Inventory, end of year	475,552	238,459	41,324	195,769	264,119	346,704	* 7,696	* 47,955		
Advertising expenses	208,959	83,310	72,478	53,172	113,004	573,935	7,133	28,616		
Car and truck expenses	938,664	447,096	243,853	247,715	1,072,161	2,297,155	350,426	436,415		
Commissions	75,707	56,864	* 16,256	* 2,587	132,775	457,482	* 5,475	53,746		
Contract labor	510,714	285,880	107,808	117,025	603,660	1,732,734	* 34,701	112,514		
Depletion	* 0	0	0	* 0	* 1	* 2,337	0	* 1,214		
Depreciation	664,682	353,749	140,262	170,671	283,134	824,024	25,375	67,040		
Employee benefit programs	59,772	19,026	19,941	20,806	16,715	24,246	* 5,867	* 303		
Insurance	320,821	180,940	77,463	62,418	199,260	427,967	17,603	46,399		
Legal and professional services	112,300	62,901	22,044	27,354	46,871	281,967	16,850	29,235		
Meals and entertainment deducted	54,679	26,644	7,917	20,118		187,108	40,514	29,595		
Mortgage interest	150,894	93,223	21,279	36,392	39,755	65,631	0	5,326		
Other interest paid on business indebtedness	103,031	61,551	10,735	30,745	31,831	119,001	* 3,964	8,673		
Office expenses	133,350	63,711	36,586	33,052	100,092	411,152	34,676	57,632		
Pension and profit-sharing plans	3,056	* 1,188	* 662	* 1,205		5,977	* 67	* 35		
Rent paid on machinery and equipment	109,090	49,780	29,897	29,414	76,968	496,710	* 4,512	21,740		
Rent paid on other business property	977,536	648,792	133,632	195,113	287,883	4,338,603	55,160	77,586		
Repairs	215,004	112,030	45,425	57,548	96,358	542,943	12,926	32,801		
Supplies	992,250	571,551	225,687	195,012	499,997	2,468,259	63,313	231,677		
Salaries and wages	1,440,505	640,605	475,910	323,990	542,833	2,498,610	* 8,061	63,135		
Taxes paid	552,160	261,906	160,723	129,532	183,110	603,339	4,336	19,542		
Travel	46,880	21,414		19,035						
Utilities	703,984	357,313		179,678		1,911,414		101,547		
Other business deductions	1,288,120	676,257	311,065	300,798		2,685,074	325,999	363,704		
Home office business deductions, total	64,458	44,559	* 14,797	5,102		283,811	47,297	35,300		
Depreciation, Form 8829 [3]	7,141	* 2,874	* 707	* 3,559		20,994	4,889	* 1,768		
Casualty loss, Form 8829 [3]	0	0		0		0	0	C		
Excesscasualty depreciations, Form 8829 [3]	* 5,774	* 66		* 3,296		* 6,030	* 113	* 14		
Net income [1,2]	4,049,839	2,051,007	977,892	1,020,939		20,653,489	2,045,504	3,598,054		
Returns with Schedule C-EZ:			,							
Number of returns	49,382	26,266	9,039	14,077	74,171	568,960	61,490	336,140		
Business receipts	341,874	231,323	46,619	63,932		4,809,346		1,812,200		
Business deductions	53,778	30,255		10,812		585,845	,	176,041		
Net income	288,095	201,067	33,909					1,636,159		

^{*} 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.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2013, October 2015.