## Sole Proprietorship Returns, 2013

## by Adrian Dungan

For 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). ${ }^{1}$ 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]

| Selected industrial sector | Number of returns |  |  | Total business receipts |  |  | Total business deductions [1] |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 .

Statistics of Income
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 | Total business receipts |  |  | Total business deductions [1] |  |  | Net income less deficit (profits) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Current dollars | Constant dollars [2] |  | Current dollars | Constant dollars [2] |  | Current dollars | Constant dollars [2] |  |
|  |  | Amount | Percentage change |  | Amount | Percentage change |  | 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 |

 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.
 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 $2009=100$.
[3] Not calculated.
[4] Less than 0.05 percent.
NOTE: Percentages were calculated before rounding
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.



 returns.
 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 |  |  |

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

| 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.
[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.

## 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

[^0]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
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

[^1]Figure E
Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988-2013
[Money amounts are in billions of dollars]

| Tax year | Current dollars [1] |  |  | Constant dollars [1] |  |  | Percentage change in constant dollars [1] |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Net income | Deficit | Depreciation [2] | Net income | Deficit | Depreciation [2] | Net income | Deficit | Depreciation [2] |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1988 | 145.5 | 19.2 | 26.1 | 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 $2009=100$.
[2] Excludes depreciation claimed on Form 8829, Expenses for Business Use of Your Home.
[3] Not calculated.
[4] Less than 0.05 percent.
NOTE: Percentage 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 taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and do not add to the totals.

Figure F presents the numbers and percentages of nonfarm sole proprietorship returns filed 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]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]

| Selected industrial sector | Number of returns |  |  | Total business receipts |  |  | Total business deductions [1] |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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.
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.
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. ${ }^{9}$ 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]

| Selected industrial sector | Net income less deficit (profits) |  |  |
| :---: | :---: | :---: | :---: |
|  | 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.

[^3]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


[^4]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


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

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
[Money amounts are in millions of dollars]

| Tax Year | Number of returns |  |  | Total business receipts |  |  | Net income less deficit |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { All nonfarm } \\ \text { sole } \\ \text { proprietorships } \end{gathered}$ | 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 |

[^5]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]

| Selected Industrial sector | Coefficients of variation |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total business receipts | Total business deductions | Depreciation [1] | Net income | Deficit |
|  | (1) | (2) | (3) | (4) | (5) |
| All nonfarm industries | 0.56 | 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.

[^6]Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2013
[All figures are estimates based on samples -money amounts are in thousands of dollars]

| Industrial sector | Businesses with and without net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income less deficit |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All nonfarm industries | 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 | 91,511 | 8,811 | 90,637 | 284,014 |
| Leather and allied products | 4,417 | 77,760 | * 3,099 | * 290 | * 161 | * 374 | * 13,656 | 8,945 |
| Wood products | ** 36,903 | ** 3,980,451 | ** 156,178 | ** 7,767 | ** 65,179 | ** 36,347 | ** 485,185 | ** 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 | 23,002 | 1,843,260 | 94,443 | 19,122 | 44,206 | 12,763 | 265,624 | 242,040 |
| Computer and electronic products | 5,339 | 757,953 | 20,934 | * 1,444 | * 17,988 | * 65,497 | * 36,176 | 36,732 |
| Electrical equipment, appliances, and components | 8,534 | 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 |
| Sporting goods, hobby, book, and music stores | 100,161 | 7,205,429 | 115,969 | 15,707 | 263,466 | 46,279 | 386,527 | 231,771 |

[^7]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 amounts are in thousands of dollars]

| Industrial sector | Businesses with net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income |
|  | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All nonfarm industries | 17,972,057 | 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 | 405,533 | 11,436 | * 253 | * 20,781 | * 1,876 | * 38,260 | 103,496 |
| Apparel | 24,349 | 1,535,574 | 35,248 | * 3,958 | 72,146 | * 7,002 | * 34,861 | 371,827 |
| Leather and allied products | * 1,008 | * 42,278 | 0 | 0 | 0 | * 1 | 0 | * 38,703 |
| Wood products | ** 19,813 | ** 3,157,450 | ** 87,029 | ** 4,179 | ** 26,231 | ** 17,855 | ** 338,326 | ** 518,148 |
| Paper products | ** | ** | ** | ** | * | ** | ** | ** |
| 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 | 2,977 | 684,206 | * 13,364 | * 1,436 | * 15,503 | * 62,257 | * 33,110 | 67,051 |
| Electrical equipment, appliances, and components | 6,459 | 444,663 | 25,640 | * 1,822 | * 8,504 | * 3,753 | * 39,791 | 113,895 |
| Transportation equipment | 8,108 | 603,777 | 12,787 | * 1,038 | * 780 | * 2,035 | * 38,218 | 196,745 |
| Furniture and related products | 19,177 | 1,881,343 | 20,539 | * 1,273 | 68,296 | 5,718 | 291,407 | 421,558 |
| Miscellaneous manufacturing | 37,925 | 3,933,656 | 53,173 | 8,577 | 68,751 | 23,425 | 350,398 | 1,020,202 |
| Wholesale trade (merchant wholesalers) | 225,734 | 46,247,210 | 445,107 | 188,215 | 527,030 | 141,880 | 1,705,248 | 5,740,170 |
| Durable goods, including machinery, wood, metals, etc. | 103,551 | 19,723,778 | 224,727 | 127,460 | 264,386 | 62,665 | 748,600 | 2,569,908 |
| Nondurable goods, including food, fiber, chemicals, etc. | 75,466 | 21,082,040 | 177,048 | 40,727 | 229,618 | 69,995 | 841,544 | 2,050,846 |
| Wholesale electronic markets and agents and brokers | 46,718 | 5,441,393 | 43,331 | 20,028 | 33,027 | 9,219 | 115,105 | 1,119,416 |
| Retail trade | 1,286,833 | 151,473,752 | 1,296,429 | 354,801 | 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 | 2,888,938 | 42,367 | 1,283 | 100,471 | 30,385 | 316,091 | 359,632 |
| Electronic stores and household appliance stores | 11,533 | 2,807,348 | 36,419 | 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 | 112,207 | 24,614 | 204,594 | 73,508 | 501,807 | 434,021 |
| Clothing and accessories stores | 77,149 | 8,789,303 | 81,192 | 27,546 | 717,266 | 29,664 | 571,923 | 1,326,183 |
| Sporting goods, hobby, book, and music stores | 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 amounts are in thousands of dollars]

| Industrial sector | Businesses with and without net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income less deficit |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 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 |
| Information | 373,486 | 11,991,934 | 448,187 | 95,580 | 386,481 | 55,951 | 917,576 | 2,910,314 |
| Publishing industries (except internet) | 52,593 | 1,693,849 | 13,517 | 3,139 | 27,671 | 3,632 | 252,701 | 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 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) | 136,624 | 37,848,227 | 218,460 | 75,701 | 457,652 | 164,027 | 1,579,845 | 6,332,342 |
| Insurance agents, brokers, and related 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 miniwarehouses 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.

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 amounts are in thousands of dollars]

| Industrial sector | Businesses with net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income |
|  | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| 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 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) | 85,762 | 17,756,674 | 125,596 | 54,917 | 372,984 | 61,571 | 1,155,842 | 7,357,176 |
| Insurance agents, brokers, and related 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 miniwarehouses 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 | 734,415 | 139,650 | 434,928 | 246,704 | 965,767 | 21,456,654 |
| Other activities related to real estate | 148,412 | 13,526,242 | 196,008 | 55,184 | 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 | ** | ** | ** | ** | ** | ** | ** | ** |
| Video tape and disc rental | * 1,643 | * 272,625 | * 13,015 | * 322 | * 42,593 | * 1,928 | * 45,314 | * 33,958 |
| General rental centers and other consumer 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 |

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

| Industrial sector | Businesses with and without net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income less deficit |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Professional, scientific, and technical 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 geophysical) services | ** 17,003 | ** 852,632 | ** 67,933 | ** 2,042 | ** 11,797 | ** 6,071 | ** 89,793 | ** 275,919 |
| Testing laboratories | ** | ** | ** | ** | ** | ** | ** | ** |
| 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 | 6,927,573 | 132,065 | 26,558 | 97,981 | 29,111 | 533,634 | 1,871,321 |
| Market research and public opinion polling | 36,506 | 893,135 | 24,767 | 736 | 3,877 | * 1,238 | 111,592 | 270,396 |
| 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 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 | 3,431,602 | 58,980 | 10,521 | 187,423 | 9,619 | 235,258 | 2,015,641 |
| Offices of dentists | 74,423 | 27,007,030 | 842,665 | 74,909 | 1,158,273 | 306,543 | 6,337,930 | 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 miscellaneous health practitioners | 195,254 | 6,129,782 | 84,935 | 20,599 | 285,146 | 27,338 | 425,035 | 2,730,877 |
| Medical and diagnostic laboratories | 21,612 | 1,113,424 | 14,590 | 13,240 | 24,353 | 3,436 | 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 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 | 1,511,971 | 37,910,425 | 1,755,010 | 235,824 | 1,372,558 | 249,977 | 2,053,288 | 9,269,763 |
| Performing arts, spectator sports, and related industries | 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 | 2,896 | 143,523 | * 8,559 | * 18 | * 5,431 | * 1,458 | * 35,605 | -6,006 |
| Amusement, gambling, and recreation industries | 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

| Industrial sector | Businesses with net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income |
|  | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Professional, scientific, and technical 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 geophysical surveying | 51,358 | 2,438,972 | 40,876 | 2,861 | * 17,937 | * 3,013 | * 107,202 | 1,277,735 |
| Surveying and mapping (except 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 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 | 471,364 | 28,990,430 | 813,837 | 106,231 | 511,586 | 121,524 | 2,425,255 | 12,436,553 |
| Administrative and support and waste management 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 specialists | 28,736 | 3,383,068 | 38,696 | 10,491 | 174,225 | 8,110 | 224,641 | 2,042,296 |
| Offices of dentists | 62,990 | 25,856,916 | 735,015 | 71,213 | 1,094,375 | 276,206 | 6,045,781 | 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 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 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 | 19,274 | 997,906 | 10,628 | 7,988 | 14,779 | 1,357 | 99,634 | 444,965 |
| Home health care services | 275,163 | 5,703,047 | 37,812 | 16,490 | 58,367 | 19,416 | 883,441 | 3,027,896 |
| Other ambulatory health care services (including ambulance services, blood and 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 | 961,137 | 29,404,082 | 766,508 | 156,880 | 840,955 | 73,919 | 872,871 | 13,175,498 |
| Performing arts, spectator sports, and related 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 | 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
[All figures are estimates based on samples -money amounts are in thousands of dollars]

| Industrial sector | Businesses with and without net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income less deficit |
| Accommodation, food services, and drinking places | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|  | 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 | 279,751 | 38,542 | 286,167 | 97,163 | 712,879 | 695,495 |
| Miscellaneous repairs | 389,333 | 14,839,453 | 540,646 | 89,233 | 376,646 | 99,756 | 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 |

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 amounts are in thousands of dollars]

| Industrial sector | Businesses with net income |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Business receipts | Depreciation deduction [1,2] | Rent paid on machinery and equipment [1] | Rent paid on other business property [1] | Interest paid deduction [1,3] | Payroll [1,4] | Net income |
| Accommodation, food services, and drinking places | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|  | 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 | 71,586 | 1,193,145 | 3,549,892 |
| Personal and laundry services | 1,778,663 | 48,546,608 | 845,018 | 496,710 | 4,338,603 | 184,632 | 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

| Net income status, item | All nonfarm industries | Agriculture, forestry, hunting and fishing |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Animal production (including breeding of cats and dogs) | Forestry and logging (including forest nurseries, timber tracts) | Fishing, hunting, and trapping | Support activities for agriculture and forestry |
|  | (1) | (2) | (3) | (4) | (5) | (6) |
| BUSINESSES WITH AND WITHOUT NET INCOME | 24,074,684 | 295,047 | 42,661 | 49,021 | 78,503 | 124,862 |
| Business receipts, total [1.2] | 1,341,571,082 | 20,275,321 | 1,474,481 | 4,960,513 | 3,458,027 | 10,382,300 |
| Income from sales and operations [1] | 1,323,404,314 | 19,726,898 | 1,408,004 | 4,869,826 | 3,275,599 | 10,173,470 |
| Other business income (loss) [1] | 18,166,767 | 548,422 | 66,477 | 90,688 | 182,428 | 208,830 |
| Business deductions, total [1,2] | 1,040,388,788 | 18,873,650 | 1,875,318 | 4,383,049 | 2,952,562 | 9,662,722 |
| Cost of sales and operations, total | 405,646,247 | 6,760,058 | 511,226 | 1,220,927 | 479,400 | 4,548,505 |
| Inventory, beginning of year | 40,341,597 | 509,760 | 60,112 | 140,083 | * 20,702 | 288,863 |
| Cost of labor | 32,792,050 | 499,922 | * 90,790 | 85,538 | 61,061 | 262,532 |
| Purchases | 259,752,148 | 4,841,247 | 249,159 | 656,390 | 310,218 | 3,625,480 |
| Materials and supplies | 51,766,931 | 445,369 | 64,045 | 207,106 | 13,629 | 160,589 |
| Other costs | 62,627,583 | 1,019,049 | 94,438 | 278,192 | 100,489 | 545,930 |
| Inventory, end of year | 41,634,062 | 555,289 | 47,320 | 146,382 | * 26,698 | 334,889 |
| Advertising expenses | 14,912,641 | 108,515 | 14,366 | 7,033 | 27,929 | 59,187 |
| Car and truck expenses | 89,043,045 | 1,100,357 | 152,919 | 332,323 | 160,995 | 454,121 |
| Commissions | 14,171,366 | 98,318 | 47,391 | 5,479 | 20,939 | 24,510 |
| Contract labor | 47,646,379 | 738,146 | 20,703 | 368,717 | 163,205 | 185,521 |
| Depletion | 1,047,454 | 726 | * 10 | * 476 | * 117 | * 124 |
| Depreciation | 35,378,629 | 1,790,483 | 223,165 | 463,627 | 388,069 | 715,622 |
| Employee benefit programs | 3,105,352 | 11,121 | 2,466 | 2,019 | * 78 | 6,558 |
| Insurance | 17,994,572 | 391,509 | 31,176 | 118,783 | 70,830 | 170,720 |
| Legal and professional services | 11,574,507 | 138,784 | 34,440 | 15,701 | 35,423 | 53,219 |
| Meals and entertainment deducted | 9,511,772 | 96,649 | 11,368 | 18,551 | 35,152 | 31,578 |
| Mortgage interest | 3,426,685 | 72,090 | 14,280 | 17,104 | 10,738 | 29,967 |
| Other interest paid on business indebtedness | 5,579,335 | 156,393 | 15,739 | 44,224 | 26,305 | 70,125 |
| Office expenses | 12,349,552 | 64,532 | 13,669 | 12,720 | 7,027 | 31,116 |
| Pension and profit-sharing plans | 1,121,911 | 1,640 | * 147 | 1,201 | 0 | * 292 |
| Rent paid on machinery and equipment | 9,253,919 | 83,673 | 8,979 | 23,737 | 12,744 | 38,213 |
| Rent paid on other business property | 36,083,398 | 159,743 | 42,739 | 5,357 | 47,169 | 64,479 |
| Repairs | 17,767,505 | 802,796 | 35,700 | 316,818 | 181,500 | 268,778 |
| Supplies | 35,105,176 | 633,254 | 112,969 | 76,483 | 168,023 | 275,779 |
| Salaries and wages | 83,238,854 | 1,389,788 | 44,665 | 252,334 | 20,784 | 1,072,004 |
| Taxes paid | 18,850,190 | 343,777 | 15,092 | 69,418 | 64,474 | 194,793 |
| Travel | 14,201,702 | 173,090 | 27,853 | 27,851 | 38,838 | 78,548 |
| Utilities | 31,150,366 | 315,040 | 45,426 | 51,815 | 67,954 | 149,845 |
| Other business expenses | 110,118,382 | 3,350,315 | 430,079 | 915,098 | 901,164 | 1,103,974 |
| Home office business deductions, total | 9,593,469 | 66,213 | * 10,540 | 9,815 | 18,574 | 27,283 |
| Depreciation, Form 8829 [3] | 1,266,296 | 15,968 | * 5,708 | 1,434 | * 5,198 | 3,628 |
| Casualty loss, Form 8829 [3] | 27,585 | * 278 | 0 | 0 | 0 | * 278 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | 1,780,310 | 85,279 | * 38,976 | * 7,522 | * 34,582 | * 4,199 |
| Net income less deficit [1,2] | 302,269,621 | 1,431,022 | -400,318 | 577,607 | 505,120 | 748,613 |
| Net income [1,2] | 357,417,038 | 3,216,825 | 202,060 | 805,640 | 873,875 | 1,335,250 |
| Deficit [2] | 55,147,417 | 1,785,803 | 602,378 | 228,033 | 368,755 | 586,637 |

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]

| Net income status, item | All nonfarm industries | Agriculture, forestry, hunting and fishing |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Animal production (including breeding of cats and dogs) | Forestry and logging (including forest nurseries, timber tracts) | Fishing, hunting, and trapping | Support activities for agriculture and forestry |
|  | (1) | (2) | (3) | (4) | (5) | (6) |
| Number of returns [1] | 17,972,057 | 181,645 | 18,720 | 33,361 | 41,973 | 87,591 |
| Business receipts, total [1,2] | 1,140,516,197 | 16,112,523 | 942,595 | 4,170,071 | 2,753,886 | 8,245,972 |
| Income from sales and operations [1] | 1,125,338,101 | 15,697,646 | 937,735 | 4,102,259 | 2,583,292 | 8,074,360 |
| Other business income | 15,178,096 | 414,878 | 4,860 | 67,812 | 170,594 | 171,612 |
| Business deductions, total [1,2] | 783,335,718 | 12,911,089 | 740,534 | 3,364,437 | 1,880,010 | 6,926,107 |
| Cost of sales and operations, total | 306,394,199 | 5,101,395 | 357,807 | 950,037 | 315,971 | 3,477,580 |
| Inventory, beginning of year | 24,377,969 | 299,912 | * 38,770 | 48,964 | * 19,634 | 192,546 |
| Cost of labor | 26,650,959 | 385,184 | * 70,592 | 56,257 | * 33,644 | 224,690 |
| Purchases | 196,335,279 | 3,748,541 | 201,469 | 577,349 | 234,769 | 2,734,954 |
| Materials and supplies | 42,527,848 | 233,238 | * 21,857 | 148,107 | * 5,166 | 58,108 |
| Other costs | 42,338,230 | 748,736 | * 45,627 | 190,793 | 47,305 | 465,011 |
| Inventory, end of year | 25,836,086 | 314,217 | * 20,508 | 71,433 | * 24,546 | 197,730 |
| Advertising expenses | 10,963,823 | 69,228 | 7,732 | 6,299 | 21,736 | 33,461 |
| Car and truck expenses | 68,029,874 | 752,462 | 48,241 | 268,037 | 97,359 | 338,824 |
| Commissions | 11,041,316 | 42,081 | * 1,274 | * 1,714 | * 18,440 | 20,653 |
| Contract labor | 40,600,924 | 580,960 | * 5,398 | 317,527 | 110,683 | 147,351 |
| Depletion | 779,787 | * 124 | * 3 | * 104 | * 16 | 0 |
| Depreciation | 22,912,305 | 1,021,730 | 81,964 | 320,479 | 178,992 | 440,296 |
| Employee benefit programs | 2,405,290 | 6,669 | * 141 | 1,443 | * 10 | 5,074 |
| Insurance | 13,941,670 | 251,751 | 11,959 | 90,896 | 37,256 | 111,640 |
| Legal and professional services | 8,197,824 | 84,829 | 13,682 | 8,401 | 28,310 | 34,436 |
| Meals and entertainment deducted | 7,390,888 | 61,026 | 4,697 | 15,186 | 17,368 | 23,774 |
| Mortgage interest | 2,054,224 | 36,153 | * 118 | 10,131 | 7,531 | 18,372 |
| Other interest paid on business indebtedness | 3,474,774 | 88,596 | * 4,504 | 33,372 | 7,092 | 43,628 |
| Office expenses | 9,324,002 | 42,902 | 7,350 | 9,942 | 4,718 | 20,892 |
| Pension and profit-sharing plans | 1,036,054 | 1,418 | * 89 | * 1,119 | 0 | * 210 |
| Rent paid on machinery and equipment | 7,263,787 | 57,861 | * 18 | 15,909 | * 10,806 | 31,127 |
| Rent paid on other business property | 27,536,823 | 95,074 | * 13,869 | 2,866 | 34,247 | 44,092 |
| Repairs | 12,938,090 | 516,131 | 6,403 | 236,596 | 96,795 | 176,338 |
| Supplies | 27,030,918 | 382,288 | 32,593 | 55,979 | 112,842 | 180,874 |
| Salaries and wages | 65,287,212 | 1,036,859 | * 22,664 | 185,742 | 8,550 | 819,902 |
| Taxes paid | 14,206,020 | 219,582 | 5,799 | 53,088 | 36,840 | 123,856 |
| Travel | 10,448,167 | 105,587 | 9,456 | 20,391 | 22,684 | 53,056 |
| Utilities | 22,192,374 | 168,009 | 13,450 | 31,608 | 35,199 | 87,752 |
| Other business deductions | 77,837,787 | 2,113,942 | 83,112 | 714,602 | 657,948 | 658,280 |
| Home office business deductions, total | 7,582,080 | 47,792 | 0 | 7,530 | 13,484 | 26,779 |
| Depreciation, Form 8829 [3] | 794,797 | 5,219 | 0 | 420 | * 1,521 | 3,278 |
| Casualty loss, Form 8829 [3] | 13,302 | * 278 | 0 | 0 | 0 | * 278 |
| Excess--casualty depreciations, Form 8829 [3] | 216,723 | * 702 | 0 | * 24 | 0 | * 679 |
| Net income [1,2] | 357,417,038 | 3,216,825 | 202,060 | 805,640 | 873,875 | 1,335,250 |
| Returns with Schedule C-EZ: <br> Number of returns | 4,818,424 | 47,380 | 7,334 | 4,855 | 8,056 | 27,135 |
| Business receipts | 38,348,182 | 330,217 | 59,677 | 36,946 | 53,419 | 180,175 |
| Business deductions | 4,578,973 | 37,501 | * 10,300 | * 7,975 | * 8,806 | 10,420 |
| Net income | 33,769,210 | 292,716 | 49,377 | 28,971 | 44,614 | 169,755 |

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]

| Net income status, item | Mining |  |  |  | Utilities | Construction |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Oil <br> 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 <br> 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 | 320,182 | 56,803 | 332,360 | 23,703 | 8,549,116 | 1,602,189 |
| 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 | 163,246 | 115,859 | 13,001 | 34,387 | 14,022 | 3,109,403 | 618,191 |
| Other business expenses | 4,008,897 | 3,585,350 | 173,439 | 250,109 | 68,445 | 10,729,973 | 2,448,855 |
| Home office business deductions, total | 20,726 | 14,730 | * 91 | 5,906 | * 775 | 883,796 | 209,720 |
| Depreciation, Form 8829 [3] | 4,700 | 3,435 | * 13 | * 1,252 | * 573 | 110,402 | 26,564 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | 0 | 0 | * 1,329 | 0 |
| Carryover of excess casualty losses and 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 | 961,416 | 1,753 | 626,734 | 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 |

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]

| Net income status, item | Mining |  |  |  | Utilities | Construction |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Oil and gas extraction | Other mining | Support activities for mining | Total | Total | Construction of buildings |
|  | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| bUSINESSES WITH NET INCOME Number of returns [1] | 91,595 | 75,865 | 2,942 | 12,787 | 11,043 | 2,245,399 | 415,005 |
| Business receipts, total [1,2] | 10,689,336 | 7,811,342 | 470,803 | 2,407,191 | 474,686 | 177,575,373 | 44,705,843 |
| Income from sales and operations [1] | 10,295,084 | 7,442,765 | 465,229 | 2,387,090 | 473,794 | 176,420,309 | 44,417,220 |
| Other business income | 394,252 | 368,577 | 5,574 | 20,101 | * 892 | 1,155,064 | 288,623 |
| Business deductions, total [1,2] | 7,645,125 | 5,599,830 | 382,002 | 1,663,294 | 336,541 | 138,704,287 | 36,850,757 |
| Cost of sales and operations, total | 2,028,003 | 1,305,309 | 93,322 | 629,372 | * 56,740 | 67,375,176 | 23,060,069 |
| Inventory, beginning of year | 126,135 | 56,118 | * 21,606 | 48,411 | * 6 | 2,613,565 | 1,514,783 |
| Cost of labor | 237,425 | * 177,396 | * 21,977 | 38,052 | * 1,173 | 12,594,991 | 3,934,250 |
| Purchases | 381,968 | 192,417 | * 15,416 | 174,135 | * 48,493 | 20,677,909 | 6,323,409 |
| Materials and supplies | 114,680 | 38,752 | * 7,886 | 68,042 | - 1 | 23,500,833 | 7,286,981 |
| Other costs | 1,315,386 | 908,166 | 48,410 | 358,810 | * 7,138 | 10,498,443 | 5,349,156 |
| Inventory, end of year | 147,592 | 67,539 | * 21,973 | 58,079 | * 70 | 2,510,566 | 1,348,511 |
| Advertising expenses | 13,001 | 5,471 | 776 | 6,754 | * 12,665 | 774,067 | 134,567 |
| Car and truck expenses | 325,751 | 168,915 | 13,016 | 143,820 | 42,298 | 12,481,319 | 2,248,190 |
| Commissions | 25,510 | 23,374 | * 302 | 1,834 | * 9,570 | 543,281 | 118,985 |
| Contract labor | 273,464 | 147,676 | * 13,899 | 111,890 | * 65,282 | 14,556,395 | 3,183,225 |
| Depletion | 642,391 | 618,142 | * 15,742 | 8,507 | *962 | 36,735 | * 1,015 |
| Depreciation | 670,740 | 493,880 | 43,746 | 133,114 | 19,064 | 3,852,972 | 791,583 |
| Employee benefit programs | 13,763 | 5,457 | * 5,509 | 2,796 | * 338 | 288,452 | 34,734 |
| Insurance | 106,923 | 60,484 | 8,504 | 37,935 | 3,394 | 3,050,121 | 576,590 |
| Legal and professional services | 78,336 | 60,469 | 2,327 | 15,540 | 2,773 | 752,801 | 204,634 |
| Meals and entertainment deducted | 32,955 | 21,132 | * 41 | 11,783 | * 2,054 | 656,815 | 135,541 |
| Mortgage interest | 23,674 | 22,439 | * 59 | 1,175 | * 306 | 228,469 | 89,833 |
| Other interest paid on business indebtedness | 50,477 | 35,781 | 2,459 | 12,237 | 3,471 | 461,498 | 122,625 |
| Office expenses | 55,796 | 38,624 | 751 | 16,421 | 2,269 | 756,639 | 141,233 |
| Pension and profit-sharing plans | 4,513 | 2,017 | * 289 | * 2,207 | 0 | 29,112 | 3,299 |
| Rent paid on machinery and equipment | 45,261 | 24,900 | * 5,458 | 14,903 | * 932 | 908,850 | 185,730 |
| Rent paid on other business property | 37,098 | 18,299 | * 309 | 18,490 | 1,143 | 1,194,265 | 193,207 |
| Repairs | 181,626 | 136,579 | 21,129 | 23,917 | 3,610 | 1,611,298 | 223,973 |
| Supplies | 91,472 | 52,256 | 12,067 | 27,149 | * 63,504 | 7,551,263 | 1,233,278 |
| Salaries and wages | 451,706 | 195,271 | 43,521 | 212,914 | * 7,651 | 6,996,456 | 1,240,386 |
| Taxes paid | 234,243 | 195,327 | 9,579 | 29,338 | 2,361 | 1,595,150 | 311,688 |
| Travel | 83,997 | 53,896 | 11,820 | 18,281 | * 1,384 | 851,638 | 157,169 |
| Utilities | 118,412 | 88,830 | 7,401 | 22,180 | 9,090 | 2,479,803 | 486,198 |
| Other business deductions | 2,032,059 | 1,807,525 | 69,892 | 154,642 | 24,128 | 8,602,327 | 1,786,408 |
| Home office business deductions, total | 17,134 | 12,085 | * 83 | 4,967 | * 567 | 748,563 | 152,808 |
| Depreciation, Form 8829 [3] | 2,247 | 1,848 | 0 | * 399 | * 121 | 78,285 | 15,171 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | 0 | 0 | * 286 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | * 35 | * 35 | 0 | * 0 | 0 | 24,638 | * 2,378 |
| Net income [1,2] | 3,051,421 | 2,218,722 | 88,801 | 743,898 | 141,336 | 38,921,447 | 7,854,327 |
| Returns with Schedule C-EZ: <br> Number of returns |  |  |  |  |  |  |  |
|  | 18,480 | 14,418 | * 1,007 | * 3,056 | 5,516 | 485,338 | 76,486 |
| Business receipts | 57,230 | 35,721 | * 8,858 | * 12,651 | 26,231 | 4,478,360 | 704,257 |
| Business deductions | 19,361 | 11,698 | * 4,012 | * 3,651 | * 4,989 | 517,349 | 70,250 |
| Net income | 37,869 | 24,023 | * 4,846 | * 8,999 | 21,241 | 3,961,011 | 634,007 |

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]

| Net income status, item | Construction-continued |  | Manufacturing |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Heavy and civil engineering construction | Specialty trade contractors | Total | Food manufacturing | Textile and textile product mills | Apparel | Leather and allied products |
|  | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| BUSINESSES WITH AND WITHOUT NET INCOME Number of returns [1] | 53,960 | 2,149,851 | 366,757 | 54,172 | 11,887 | 32,377 | 4,417 |
| Business receipts, total [1.2] | 8,443,597 | 140,504,044 | 30,939,380 | 4,735,018 | 482,727 | 1,783,075 | 77,760 |
| Income from sales and operations [1] | 8,248,625 | 139,729,913 | 30,772,502 | 4,724,254 | 472,821 | 1,779,483 | 77,726 |
| Other business income (loss) [1] | 194,972 | 774,131 | 166,878 | 10,764 | * 9,906 | * 3,592 | * 34 |
| Business deductions, total [1,2] | 7,748,596 | 113,986,096 | 27,387,117 | 4,660,685 | 442,562 | 1,498,163 | 69,799 |
| Cost of sales and operations, total | 4,656,925 | 48,355,105 | 15,175,270 | 2,926,054 | 140,667 | 774,165 | * 18,329 |
| Inventory, beginning of year | 1,161,061 | 1,104,632 | 2,180,356 | 441,439 | * 20,676 | 87,157 | * 34,031 |
| Cost of labor | 753,715 | 9,358,219 | 1,325,830 | 48,867 | * 6,273 | * 26,619 | * 3,469 |
| Purchases | 1,613,043 | 15,590,582 | 9,812,089 | 2,375,740 | * 73,623 | 662,970 | * 2,264 |
| Materials and supplies | 970,680 | 17,403,572 | 2,494,676 | 201,308 | 46,723 | 35,611 | * 6,193 |
| Other costs | 1,144,591 | 6,109,794 | 1,564,284 | 343,614 | * 13,388 | 91,551 | * 1,489 |
| Inventory, end of year | 986,166 | 1,211,692 | 2,201,965 | 484,914 | * 20,016 | 129,744 | * 29,118 |
| Advertising expenses | 39,368 | 770,091 | 288,222 | 65,978 | 11,786 | 22,695 | * 4,299 |
| Car and truck expenses | 334,431 | 12,110,751 | 1,094,229 | 157,031 | 25,777 | 76,836 | * 152 |
| Commissions | 18,724 | 452,006 | 118,359 | 19,527 | * 932 | 7,115 | * 3,156 |
| Contract labor | 252,149 | 12,286,735 | 629,600 | 70,762 | * 1,370 | 56,392 | * 2,095 |
| Depletion | * 1,877 | 34,679 | 1,917 | * 3 | 0 | 0 | 0 |
| Depreciation | 317,788 | 3,687,055 | 956,718 | 128,192 | 17,079 | 41,257 | * 3,099 |
| Employee benefit programs | 32,287 | 250,305 | 80,428 | 6,540 | * 752 | * 691 | 0 |
| Insurance | 141,462 | 2,802,912 | 367,976 | 47,688 | 3,333 | 6,932 | * 1,834 |
| Legal and professional services | 73,956 | 650,419 | 250,020 | 35,526 | 2,627 | 21,602 | * 5,058 |
| Meals and entertainment deducted | 33,240 | 592,252 | 99,443 | 16,525 | 1,091 | 13,691 | * 54 |
| Mortgage interest | 37,346 | 162,047 | 77,885 | 8,295 | * 2,979 | * 2,485 | 0 |
| Other interest paid on business indebtedness | 48,638 | 418,039 | 196,730 | 26,524 | 1,425 | 6,325 | * 374 |
| Office expenses | 35,921 | 748,041 | 223,990 | 26,653 | 3,979 | 10,181 | * 1,845 |
| Pension and profit-sharing plans | 5,181 | 22,814 | 20,113 | 437 | * 132 | * 29 | 0 |
| Rent paid on machinery and equipment | 70,556 | 806,755 | 140,840 | 21,847 | * 1,374 | 7,374 | * 290 |
| Rent paid on other business property | 55,897 | 1,211,379 | 791,420 | 110,355 | * 21,085 | 91,511 | * 161 |
| Repairs | 125,093 | 1,676,590 | 443,135 | 59,066 | 3,375 | 16,160 | * 287 |
| Supplies | 217,399 | 7,047,313 | 783,747 | 120,930 | 61,070 | 50,910 | * 7,765 |
| Salaries and wages | 400,634 | 6,546,292 | 2,061,402 | 312,501 | * 38,949 | 64,018 | * 10,186 |
| Taxes paid | 123,109 | 1,491,023 | 441,698 | 67,880 | 12,570 | 22,265 | * 1,394 |
| Travel | 97,190 | 749,264 | 242,456 | 25,271 | 18,164 | 32,001 | * 145 |
| Utilities | 87,923 | 2,403,289 | 700,010 | 115,658 | 17,139 | 53,401 | * 1,501 |
| Other business expenses | 518,203 | 7,762,915 | 1,929,294 | 263,910 | 43,596 | 96,044 | * 7,774 |
| Home office business deductions, total | 21,888 | 652,189 | 237,580 | 23,610 | * 11,311 | 19,320 | 0 |
| Depreciation, Form 8829 [3] | 2,078 | 81,760 | 34,300 | * 860 | * 2,046 | * 1,605 | 0 |
| Casualty loss, Form 8829 [3] | 0 | * 1,329 | * 2,899 | * 1,843 | * 381 | 0 | 0 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | * 799 | 76,838 | 46,367 | * 982 | * 11,325 | * 1,298 | 0 |
| Net income less deficit [1,2] | 694,914 | 26,614,614 | 3,588,412 | 92,481 | 40,166 | 284,014 | 8,945 |
| Net income [1,2] | 1,268,595 | 29,798,525 | 5,041,452 | 421,364 | 103,496 | 371,827 | * 38,703 |
| Deficit [2] | 573,681 | 3,183,911 | 1,453,040 | 328,883 | 63,330 | 87,813 | * 29,759 |

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]

| Net income status, item | Construction-continued |  | Manufacturing |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Heavy and civil engineering construction | Specialty trade contractors | Total | Food manufacturing | Textile and textile product mills | Apparel | Leather and allied products |
|  | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Number of returns [1] | 37,460 | 1,792,933 | 233,363 | 27,078 | 4,976 | 24,349 | * 1,008 |
| Business receipts, total [1,2] | 6,284,725 | 126,584,805 | 24,755,343 | 3,657,005 | 405,533 | 1,535,574 | * 42,278 |
| Income from sales and operations [1] | 6,111,311 | 125,891,779 | 24,630,770 | 3,645,547 | 405,411 | 1,534,551 | * 42,278 |
| Other business income | 173,415 | 693,026 | 124,573 | 11,458 | * 122 | * 1,022 | 0 |
| Business deductions, total [1,2] | 5,016,208 | 96,837,323 | 19,719,183 | 3,235,640 | 302,038 | 1,163,747 | * 3,575 |
| Cost of sales and operations, total | 2,821,394 | 41,493,713 | 11,502,569 | 2,246,114 | * 92,714 | 642,566 | 0 |
| Inventory, beginning of year | 259,645 | 839,136 | 1,194,247 | 187,624 | * 18,344 | * 33,282 | 0 |
| Cost of labor | 611,026 | 8,049,715 | 1,053,352 | 21,107 | * 5,734 | * 12,544 | 0 |
| Purchases | 1,214,589 | 13,139,911 | 7,470,378 | 1,940,702 | * 68,964 | 532,408 | 0 |
| Materials and supplies | 586,887 | 15,626,965 | 1,958,846 | 140,385 | * 2,575 | * 29,342 | 0 |
| Other costs | 433,328 | 4,715,959 | 1,081,103 | 159,905 | * 12,977 | 86,459 | 0 |
| Inventory, end of year | 284,082 | 877,973 | 1,255,356 | 203,608 | * 15,881 | * 51,469 | 0 |
| Advertising expenses | 31,254 | 608,246 | 176,257 | 31,145 | * 10,295 | 12,255 | 0 |
| Car and truck expenses | 225,363 | 10,007,765 | 691,263 | 94,732 | * 8,559 | 59,190 | 0 |
| Commissions | 16,118 | 408,178 | 81,163 | 7,152 | * 723 | * 5,191 | * 2,919 |
| Contract labor | 218,283 | 11,154,886 | 467,918 | 55,855 | * 1,067 | * 53,858 | 0 |
| Depletion | * 1,050 | 34,670 | * 1,499 | 0 | 0 | 0 | 0 |
| Depreciation | 229,886 | 2,831,503 | 602,438 | 78,735 | 11,034 | 33,826 | 0 |
| Employee benefit programs | 28,103 | 225,616 | 50,758 | 3,187 | * 84 | * 216 | 0 |
| Insurance | 111,911 | 2,361,620 | 284,963 | 33,246 | * 2,969 | 4,076 | * 6 |
| Legal and professional services | 35,571 | 512,595 | 131,364 | 19,005 | * 2,243 | 12,203 | * 332 |
| Meals and entertainment deducted | 25,694 | 495,579 | 66,479 | 7,006 | * 690 | 12,166 | * 36 |
| Mortgage interest | 16,840 | 121,796 | 54,580 | 4,425 | * 1,628 | * 2,485 | 0 |
| Other interest paid on business indebtedness | 23,243 | 315,630 | 146,695 | 16,292 | * 248 | * 4,517 | * 1 |
| Office expenses | 25,316 | 590,090 | 148,699 | 12,734 | * 2,826 | 5,909 | * 0 |
| Pension and profit-sharing plans | 3,841 | 21,972 | 18,007 | * 376 | * 132 | * 29 | 0 |
| Rent paid on machinery and equipment | 59,355 | 663,766 | 97,711 | 19,074 | * 253 | * 3,958 | 0 |
| Rent paid on other business property | 30,465 | 970,592 | 502,066 | 59,823 | * 20,781 | 72,146 | 0 |
| Repairs | 90,108 | 1,297,216 | 335,511 | 41,570 | * 1,259 | 12,583 | 0 |
| Supplies | 178,862 | 6,139,124 | 553,121 | 73,037 | * 55,016 | 37,496 | 0 |
| Salaries and wages | 277,965 | 5,478,105 | 1,414,244 | 179,087 | * 32,526 | * 22,317 | 0 |
| Taxes paid | 84,193 | 1,199,269 | 333,802 | 36,677 | * 11,583 | 15,973 | 0 |
| Travel | 64,465 | 630,004 | 144,362 | 10,357 | * 1,185 | 26,500 | * 45 |
| Utilities | 64,872 | 1,928,733 | 470,108 | 66,343 | 9,789 | 42,493 | 0 |
| Other business deductions | 334,540 | 6,481,379 | 1,259,717 | 129,256 | 28,708 | 59,426 | * 235 |
| Home office business deductions, total | 16,101 | 579,654 | 150,906 | * 6,490 | * 5,725 | * 17,603 | 0 |
| Depreciation, Form 8829 [3] | 1,971 | 61,143 | 9,974 | * 547 | * 401 | * 1,422 | 0 |
| Casualty loss, Form 8829 [3] | 0 | * 286 | * 675 | 0 | 0 | 0 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | * 489 | 21,771 | * 3,814 | 0 | 0 | * 939 | 0 |
| Net income [1,2] | 1,268,595 | 29,798,525 | 5,041,452 | 421,364 | 103,496 | 371,827 | * 38,703 |
| Returns with Schedule C-EZ: <br> Number of returns | 7,204 | 401,648 | 56,065 | 7,468 | 0 | * 5,046 | * 1,007 |
| Business receipts | 48,690 | 3,725,414 | 361,212 | 43,133 | 0 | * 33,677 | * 14,003 |
| Business deductions | * 5,028 | 442,070 | 48,244 | * 4,940 | 0 | * 8,344 | 0 |
| Net income | 43,661 | 3,283,343 | 312,968 | 38,193 | 0 | * 25,333 | * 14,003 |

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]

| Net income status, item | Manufacturing-continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wood products | Paper products | Printing and related support activities | Petroleum and coal products | Chemical manufacturing | Plastic and rubber products | Nonmetallic mineral products |
|  | (21) | (22) | (23) | (24) | (25) | (26) | (27) |
| BUSINESSES WITH AND WITHOUT NET INCOME Number of returns [1] | ** 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 | 93,061 |
| 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 | 78,941 |
| 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 | 4,531 |
| 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 | 0 |
| 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 | 43,665 | 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 | 6,165 | 15,313 |
| Other business expenses | ** 361,086 | ** | 158,986 | 19,814 | 53,186 | 18,455 | 23,187 |
| Home office business deductions, total | ** 29,903 | ** | 28,670 | * 0 | * 3,001 | * 1,066 | * 4,911 |
| Depreciation, Form 8829 [3] | ** 19,412 | ** | * 3,516 | 0 | * 66 | 0 | * 818 |
| Casualty loss, Form 8829 [3] | ** | ** | 0 | 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 | 2,300 | 91,753 | 161,584 | 97,456 |
| Net income [1,2] | ** 518,148 | * | 313,639 | 5,196 | 155,477 | 179,870 | 110,464 |
| Deficit [2] | ** 71,577 | ** | 146,411 | * 2,895 | 63,725 | * 18,285 | 13,009 |

Footnotes at end of table.

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

| Net income status, item | Manufacturing-continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wood products | Paper products | Printing and related support activities | Petroleum and coal products | Chemical manufacturing | Plastic and rubber products | Nonmetallic mineral products |
|  | (21) | (22) | (23) | (24) | (25) | (26) | (27) |
| Number of returns [1] | ** 19,813 | ** | 25,294 | 1,568 | 7,669 | 2,353 | 6,361 |
| Business receipts, total [1,2] | ** 3,157,450 | ** | 1,283,527 | 57,199 | 480,373 | 768,539 | 617,885 |
| Income from sales and operations [1] | ** 3,137,336 | ** | 1,278,449 | 56,687 | 474,082 | 767,203 | 615,153 |
| Other business income | ** 20,114 | ** | * 5,078 | * 512 | * 6,292 | * 1,336 | * 2,732 |
| Business deductions, total [1,2] | ** 2,638,609 | ** | 969,544 | 52,004 | 324,890 | 588,567 | 507,421 |
| Cost of sales and operations, total | ** 1,575,404 | ** | 449,457 | * 18,427 | 180,469 | * 380,833 | 290,772 |
| Inventory, beginning of year | ** 198,956 | ** | 44,197 | * 2,659 | * 8,108 | * 8,742 | 51,250 |
| Cost of labor | ** 179,450 | ** | * 55,921 | * 1,257 | * 3,881 | * 11,204 | * 14,710 |
| Purchases | ** 989,693 | ** | 235,046 | * 15,549 | * 109,762 | * 228,015 | 175,391 |
| Materials and supplies | ** 291,588 | ** | 89,973 | * 50 | * 40,938 | * 129,280 | * 33,537 |
| Other costs | ** 98,907 | ** | 68,582 | * 2,371 | * 31,935 | * 11,956 | * 59,248 |
| Inventory, end of year | ** 183,189 | ** | 44,261 | * 3,458 | * 14,155 | * 8,364 | 43,365 |
| Advertising expenses | ** 4,241 | ** | 9,509 | * 139 | 3,058 | * 23,062 | 5,827 |
| Car and truck expenses | ** 49,320 | ** | 35,973 | * 71 | 23,828 | * 24,403 | 22,069 |
| Commissions | ** 3,175 | ** | * 5,594 | 0 | * 3,022 | * 1,326 | * 2,748 |
| Contract labor | ** 79,752 | ** | * 3,515 | * 233 | * 2,303 | * 26,003 | * 6,886 |
| Depletion | ** 7 | ** | 0 | * 1,489 | * 1 | 0 | 0 |
| Depreciation | ** 86,236 | ** | 39,787 | * 3,484 | 3,546 | * 4,064 | 22,881 |
| Employee benefit programs | ** 4,521 | ** | * 1,681 | * 751 | * 253 | * 999 | * 4,219 |
| Insurance | ** 33,855 | ** | 10,720 | * 240 | 4,844 | 5,385 | 19,211 |
| Legal and professional services | ** 7,549 | ** | 11,246 | * 233 | 863 | 2,058 | 3,445 |
| Meals and entertainment deducted | ** 1,759 | ** | 2,267 | * 24 | 1,064 | * 2,564 | * 546 |
| Mortgage interest | ** 14,318 | ** | * 3,415 | * 280 | * 68 | 0 | * 5,991 |
| Other interest paid on business indebtedness | ** 3,538 | ** | 4,038 | 0 | * 1,072 | * 455 | * 1,348 |
| Office expenses | ** 10,697 | ** | 5,958 | * 42 | 3,390 | 9,079 | 3,935 |
| Pension and profit-sharing plans | ** 1,349 | ** | * 5,153 | * 361 | * 514 | * 1,937 | 0 |
| Rent paid on machinery and equipment | ** 4,179 | ** | * 15,294 | * 2 | * 338 | * 862 | * 6,376 |
| Rent paid on other business property | ** 26,231 | ** | 40,373 | * 2,059 | 7,182 | * 14,570 | * 3,463 |
| Repairs | ** 104,906 | ** | 17,812 | * 367 | 6,564 | * 617 | 6,787 |
| Supplies | ** 48,439 | ** | 63,275 | * 321 | 10,486 | * 43,062 | * 374 |
| Salaries and wages | ** 158,876 | ** | 75,912 | * 12,587 | * 14,029 | * 20,649 | * 55,156 |
| Taxes paid | ** 34,053 | ** | 27,877 | * 2,467 | 3,213 | 2,838 | 11,268 |
| Travel | ** 6,913 | ** | 9,049 | * 1,351 | 1,624 | * 1,186 | 1,506 |
| Utilities | ** 42,335 | ** | 42,259 | * 466 | 14,228 | 3,628 | 11,765 |
| Other business deductions | ** 324,073 | ** | 59,665 | * 6,606 | 35,928 | 17,929 | 14,207 |
| Home office business deductions, total | ** 12,885 | ** | 24,206 | 0 | * 3,001 | * 1,059 | * 4,911 |
| Depreciation, Form 8829 [3] | ** 793 | ** | * 2,888 | 0 | * 66 | 0 | * 818 |
| Casualty loss, Form 8829 [3] | ** | ** | 0 | 0 | 0 | 0 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | ** | ** | 0 | 0 | * 1,557 | 0 | * 160 |
| Net income [1,2] | ** 518,148 | ** | 313,639 | 5,196 | 155,477 | 179,870 | 110,464 |
| Returns with Schedule C-EZ: <br> Number of returns | ** 3,030 | ** | * 8,067 | * 32 | ** 2,068 | ** | * 4,034 |
| Business receipts | ** 14,141 | ** | * 41,875 | * 8 | ** 35,704 | ** | * 15,674 |
| Business deductions | ** 2,145 | ** | * 5,510 | * 2 | ** 4,100 | ** | * 1,731 |
| Net income | ** 11,996 | ** | * 36,365 | * 7 | ** 31,604 | ** | * 13,943 |

Footnotes at end of table.

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

| Net income status, item | Manufacturing-continued |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary <br> 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 | * 463 |
| 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 | 5,736 |
| 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 | * 347 |
| Rent paid on machinery and equipment | * 32 | 15,269 | 19,122 | * 1,444 | * 4,770 | * 1,107 |
| 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 | * 1 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | 0 | 0 | 0 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | 0 | * 46 | * 15 | 0 | 0 | * 6 |
| 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 | 16,171 | 47,098 |

Footnotes at end of table.

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

| Net income status, item | Manufacturing-continued |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary <br> 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 NET INCOME <br> Number of returns [1] | * 1,438 | 19,305 | 17,505 | 2,977 | 6,459 | 8,108 |
| Business receipts, total [1,2] | * 306,372 | 3,374,825 | 1,521,139 | 684,206 | 444,663 | 603,777 |
| Income from sales and operations [1] | * 306,028 | 3,329,309 | 1,515,387 | 683,934 | 441,477 | 602,214 |
| Other business income | * 344 | 45,515 | 5,752 | * 272 | * 3,186 | * 1,562 |
| Business deductions, total [1,2] | * 243,069 | 2,746,525 | 1,211,614 | 617,155 | 330,768 | 410,648 |
| Cost of sales and operations, total | * 168,503 | 1,568,826 | 585,515 | * 456,178 | 182,280 | 257,468 |
| Inventory, beginning of year | * 10,613 | 136,008 | 85,588 | * 16,138 | * 38,818 | * 82,255 |
| Cost of labor | * 5,282 | 281,945 | * 72,106 | * 22,544 | * 4,902 | * 35,413 |
| Purchases | * 138,486 | 739,073 | 265,462 | * 419,076 | * 130,401 | * 194,706 |
| Materials and supplies | * 21,441 | 372,578 | 198,014 | * 837 | * 45,511 | * 13,770 |
| Other costs | * 7,399 | 188,982 | 53,421 | * 12,633 | * 11,466 | * 27,025 |
| Inventory, end of year | * 14,719 | 149,760 | 89,077 | * 15,050 | * 48,818 | * 95,703 |
| Advertising expenses | * 39 | 8,971 | 12,009 | * 3,345 | 1,037 | * 5,099 |
| Car and truck expenses | * 3,638 | 75,349 | 64,264 | * 6,614 | 9,801 | 13,438 |
| Commissions | 0 | 5,026 | * 21,703 | * 695 | * 2,604 | * 7,178 |
| Contract labor | 0 | 76,940 | * 14,754 | * 4,243 | * 2,063 | * 17,884 |
| Depletion | 0 | 0 | * 1 | 0 | 0 | * 1 |
| Depreciation | * 14,255 | 119,052 | 62,058 | * 13,364 | 25,623 | 12,787 |
| Employee benefit programs | * 33 | 18,866 | * 4,405 | * 830 | * 640 | * 405 |
| Insurance | * 1,111 | 45,310 | 25,710 | * 4,767 | 4,718 | * 956 |
| Legal and professional services | * 608 | 17,929 | 12,724 | * 4,045 | 5,335 | * 1,659 |
| Meals and entertainment deducted | * 16 | 3,815 | 7,444 | * 776 | 4,520 | * 4,243 |
| Mortgage interest | 0 | 11,518 | * 222 | 0 | * 2,705 | * 767 |
| Other interest paid on business indebtedness | * 223 | 18,152 | 9,852 | * 62,257 | * 1,048 | * 1,268 |
| Office expenses | * 510 | 48,229 | 9,411 | * 1,342 | 3,853 | 1,688 |
| Pension and profit-sharing plans | * 12 | * 3,623 | * 1,646 | * 66 | * 544 | * 57 |
| Rent paid on machinery and equipment | * 27 | 14,091 | 19,112 | * 1,436 | * 1,822 | * 1,038 |
| Rent paid on other business property | * 6,566 | 49,288 | 37,749 | * 15,503 | * 8,504 | * 780 |
| Repairs | * 3,519 | 48,932 | 14,974 | * 953 | * 524 | * 10,361 |
| Supplies | * 1,755 | 29,985 | 28,633 | * 9,145 | * 1,569 | 12,937 |
| Salaries and wages | * 23,422 | 321,940 | 133,029 | * 10,567 | * 34,890 | * 2,805 |
| Taxes paid | * 5,659 | 60,869 | 31,124 | * 2,322 | 5,429 | 6,145 |
| Travel | * 159 | 11,839 | 13,698 | * 4,273 | 7,309 | * 3,989 |
| Utilities | * 4,951 | 54,807 | 44,314 | 6,121 | 6,086 | 6,215 |
| Other business deductions | * 8,064 | 118,454 | 53,322 | 6,493 | 17,213 | 40,758 |
| Home office business deductions, total | 0 | * 11,326 | * 1,905 | * 1,820 | * 416 | * 722 |
| Depreciation, Form 8829 [3] | 0 | * 948 | * 70 | 0 | * 17 | 0 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | 0 | 0 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | 0 | 0 | 0 | 0 | 0 | 0 |
| Net income [1,2] | * 63,302 | 630,988 | 309,525 | 67,051 | 113,895 | 196,745 |
| Returns with Schedule C-EZ: <br> Number of returns | * 1,157 | * 2,569 | * 1,003 | * 3 | * 4,332 | * 1,029 |
| Business receipts | * 19,555 | * 9,743 | * 4,977 | * 9 | * 25,935 | * 1,835 |
| Business deductions | * 320 | * 5,143 | * 2,035 | 0 | * 1,384 | 0 |
| Net income | * 19,234 | * 4,600 | * 2,942 | * 9 | * 24,551 | * 1,835 |

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]

| Net income status, item | Manufacturing-continued |  | Wholesale trade (merchant wholesalers) |  |  |  | Retail trade |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 <br> 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 | 36,986 | 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 | 4,119,873 | 125,959,621 |
| Inventory, beginning of year | 68,082 | 393,094 | 3,500,666 | 2,106,118 | 1,208,983 | 185,566 | 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 | 2,726,345 | 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 | 4,854,711 |
| 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 | 69,410 | 1,988,584 |
| Car and truck expenses | 96,591 | 206,251 | 1,436,090 | 657,536 | 551,888 | 226,666 | 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 | 63,820 | 1,509,072 |
| Depletion | 0 | * 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 | 253,881 |
| 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 | 852,051 |
| 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 | 1,156,498 |
| Pension and profit-sharing plans | * 41 | 2,641 | 32,335 | 11,827 | 11,335 | 9,173 | 42,441 |
| Rent paid on machinery and equipment | 4,076 | 26,598 | 228,497 | 154,188 | 53,891 | 20,419 | 520,154 |
| Rent paid on other business property | 91,531 | 111,911 | 720,350 | 313,788 | 314,953 | 91,609 | 5,982,392 |
| Repairs | 35,695 | 41,478 | 274,536 | 156,105 | 105,526 | 12,905 | 1,185,219 |
| Supplies | 67,191 | 118,843 | 618,151 | 286,295 | 294,468 | 37,388 | 2,839,555 |
| Salaries and wages | 118,558 | 301,844 | 1,790,866 | 907,757 | 792,751 | 90,358 | 7,967,526 |
| Taxes paid | 23,571 | 70,138 | 383,548 | 197,119 | 167,973 | 18,456 | 2,701,896 |
| Travel | 23,648 | 38,868 | 473,670 | 195,214 | 203,866 | 74,590 | 1,197,497 |
| Utilities | 57,800 | 99,185 | 606,380 | 313,836 | 224,364 | 68,180 | 3,792,489 |
| Other business expenses | 107,299 | 403,301 | 2,625,096 | 1,120,155 | 1,117,615 | 387,325 | 9,803,913 |
| Home office business deductions, total | * 13,108 | 70,847 | 138,263 | 48,743 | 66,225 | 23,296 | 622,671 |
| Depreciation, Form 8829 [3] | * 109 | 4,266 | 27,613 | 8,312 | 14,644 | 4,657 | 109,060 |
| Casualty loss, Form 8829 [3] | 0 | * 675 | * 1,137 | * 1,137 | 0 | 0 | * 781 |
| Carryover of excess casualty losses and 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 | 10,591,736 |
| Net income [1,2] | 421,558 | 1,020,202 | 5,740,170 | 2,569,908 | 2,050,846 | 1,119,416 | 18,354,471 |
| Deficit [2] | 58,281 | 338,635 | 1,135,786 | 544,654 | 458,106 | 133,026 | 7,762,736 |

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]

| Net income status, item | Manufacturing-continued |  | Wholesale trade (merchant wholesalers) |  |  |  | Retail trade |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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) |
| Number of returns [1] | 19,177 | 37,925 | 225,734 | 103,551 | 75,466 | 46,718 | 1,286,833 |
| Business receipts, total [1,2] | 1,881,343 | 3,933,656 | 46,247,210 | 19,723,778 | 21,082,040 | 5,441,393 | 151,473,752 |
| Income from sales and operations [1] | 1,868,861 | 3,926,860 | 46,075,630 | 19,642,906 | 21,028,214 | 5,404,510 | 149,936,331 |
| Other business income | * 12,481 | 6,796 | 171,581 | 80,872 | 53,826 | 36,883 | 1,537,420 |
| Business deductions, total [1,2] | 1,459,784 | 2,913,585 | 40,510,778 | 17,154,124 | 19,034,678 | 4,321,976 | 133,110,463 |
| Cost of sales and operations, total | 758,191 | 1,648,852 | 31,308,791 | 12,996,346 | 15,109,459 | 3,202,986 | 97,053,379 |
| Inventory, beginning of year | * 36,477 | 235,187 | 2,428,487 | 1,449,503 | 857,007 | 121,977 | 13,724,535 |
| Cost of labor | * 187,151 | 138,201 | 449,075 | 203,072 | 203,111 | * 42,891 | 1,481,363 |
| Purchases | 312,473 | 975,170 | 26,223,313 | 10,710,508 | 13,303,634 | 2,209,171 | 88,991,534 |
| Materials and supplies | 247,007 | 302,018 | 1,911,186 | 744,462 | 647,431 | 519,293 | 3,920,739 |
| Other costs | * 20,430 | 227,408 | 2,911,623 | 1,412,926 | 1,046,866 | 451,830 | 3,329,220 |
| Inventory, end of year | * 45,347 | 229,132 | 2,614,892 | 1,524,125 | 948,590 | 142,177 | 14,394,012 |
| Advertising expenses | 4,048 | 42,178 | 191,194 | 92,529 | 78,800 | 19,865 | 1,309,747 |
| Car and truck expenses | 75,051 | 124,962 | 1,037,983 | 491,120 | 382,712 | 164,151 | 3,555,100 |
| Commissions | * 802 | 11,305 | 439,626 | 226,384 | 69,045 | 144,196 | 1,181,935 |
| Contract labor | 88,154 | 34,408 | 351,428 | 121,381 | 172,557 | 57,490 | 1,139,676 |
| Depletion | 0 | 0 | * 22,224 | * 110 | * 261 | * 21,852 | 6,722 |
| Depreciation | 20,430 | 51,277 | 429,553 | 221,454 | 168,355 | 39,744 | 1,251,049 |
| Employee benefit programs | * 217 | 9,452 | 57,537 | 22,462 | 28,583 | 6,492 | 197,450 |
| Insurance | 44,586 | 43,253 | 215,425 | 112,917 | 90,093 | 12,415 | 856,666 |
| Legal and professional services | 8,555 | 21,334 | 197,157 | 78,139 | 100,137 | 18,881 | 521,580 |
| Meals and entertainment deducted | 5,078 | 12,466 | 147,800 | 76,868 | 43,775 | 27,157 | 304,845 |
| Mortgage interest | * 1,790 | 4,966 | 36,652 | 25,184 | 11,203 | * 265 | 235,556 |
| Other interest paid on business indebtedness | 3,928 | 18,458 | 105,228 | 37,482 | 58,793 | 8,954 | 365,043 |
| Office expenses | 9,758 | 19,336 | 188,228 | 102,749 | 68,953 | 16,527 | 702,477 |
| Pension and profit-sharing plans | * 41 | 2,167 | 31,217 | 11,412 | 10,690 | 9,116 | 34,632 |
| Rent paid on machinery and equipment | * 1,273 | 8,577 | 188,215 | 127,460 | 40,727 | 20,028 | 354,801 |
| Rent paid on other business property | 68,296 | 68,751 | 527,030 | 264,386 | 229,618 | 33,027 | 3,940,121 |
| Repairs | 32,888 | 30,898 | 204,715 | 110,129 | 84,795 | 9,791 | 737,527 |
| Supplies | 40,636 | 96,955 | 481,182 | 192,312 | 261,699 | 27,171 | 1,622,651 |
| Salaries and wages | * 104,256 | 212,197 | 1,256,174 | 545,527 | 638,432 | 72,214 | 5,827,079 |
| Taxes paid | 19,491 | 56,813 | 285,617 | 136,504 | 134,252 | 14,861 | 1,896,005 |
| Travel | 20,480 | 22,898 | 363,807 | 148,212 | 160,523 | 55,071 | 754,989 |
| Utilities | 48,801 | 65,507 | 411,095 | 214,129 | 154,132 | 42,835 | 2,335,005 |
| Other business deductions | 91,104 | 248,275 | 1,919,192 | 759,312 | 884,333 | 275,548 | 6,385,459 |
| Home office business deductions, total | * 11,895 | 46,940 | 82,479 | 22,766 | 38,967 | 20,747 | 403,293 |
| Depreciation, Form 8829 [3] | * 109 | * 1,896 | 15,554 | 3,273 | 8,693 | 3,588 | 45,380 |
| Casualty loss, Form 8829 [3] | 0 | * 675 | 0 | 0 | 0 | 0 | * 131 |
| Excess--casualty depreciations, Form 8829 [3] | 0 | * 1,157 | * 226 | * 7 | 0 | * 219 | 28,374 |
| Net income [1,2] | 421,558 | 1,020,202 | 5,740,170 | 2,569,908 | 2,050,846 | 1,119,416 | 18,354,471 |
| Returns with Schedule C-EZ: <br> Number of returns | * 4,051 | 11,169 | 42,878 | 20,530 | 9,372 | 12,977 | 254,838 |
| Business receipts | * 29,899 | 71,043 | 267,884 | 173,183 | 46,455 | 48,247 | 1,275,993 |
| Business deductions | * 58 | * 12,532 | 53,413 | 29,350 | 15,967 | 8,096 | 263,564 |
| Net income | * 29,841 | 58,511 | 214,472 | 143,832 | 30,489 | 40,151 | 1,012,429 |

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]

| Net income status, item | Retail trade-continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 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 | 536,871 | 347,933 | 726,827 | 1,953,786 | 565,756 | 473,028 |
| Cost of labor | 351,414 | 155,352 | * 77,541 | 118,277 | 197,407 | 52,766 | 45,771 |
| Purchases | 28,656,498 | 1,873,229 | 1,785,414 | 3,003,908 | 17,009,001 | 4,311,819 | 18,683,584 |
| Materials and supplies | 1,168,520 | 194,742 | * 6,240 | 210,224 | 767,349 | 212,768 | 838,782 |
| Other costs | 1,027,195 | 110,981 | 118,545 | 112,288 | 388,353 | 35,571 | 449,153 |
| 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 | 0 | * 77 | * 515 | * 10 | * 399 |
| Depreciation | 317,642 | 90,667 | 37,717 | 131,664 | 271,820 | 62,287 | 164,427 |
| Employee benefit programs | 48,889 | 10,720 | 5,058 | 15,699 | 21,694 | 24,974 | 8,870 |
| Insurance | 241,036 | 36,854 | 17,696 | 70,838 | 170,816 | 65,952 | 80,943 |
| Legal and professional services | 86,672 | 17,444 | 19,469 | 26,089 | 102,815 | 60,722 | 37,520 |
| 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 |
| Office expenses | 124,067 | 28,230 | 17,035 | 27,947 | 67,843 | 68,059 | 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 | 8,091 | 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 |
| Repairs | 204,736 | 30,350 | 24,639 | 33,871 | 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 |
| Taxes paid | 386,968 | 124,971 | 30,099 | 115,996 | 430,122 | 109,424 | 244,678 |
| 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 |
| Other business expenses | 1,275,513 | 151,160 | 224,600 | 290,448 | 1,237,003 | 373,202 | 526,916 |
| Home office business deductions, total | 27,153 | 13,890 | * 11,500 | 7,132 | 7,883 | 28,604 | * 175 |
| Depreciation, Form 8829 [3] | 3,247 | 1,426 | * 1,762 | * 1,184 | 1,410 | 7,642 | * 10 |
| Casualty loss, Form 8829 [3] | * 15 | 0 | 0 | 0 | 0 | * 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 | 90,246 | 210,274 | 433,671 | 836,091 | 462,436 | 306,708 |
| Net income [1,2] | 1,815,201 | 359,632 | 282,184 | 609,018 | 1,329,456 | 971,462 | 434,021 |
| Deficit [2] | 548,938 | 269,385 | * 71,911 | 175,347 | 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]

| Net income status, item | Retail trade-continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 | 10,167 |
| Business receipts, total [1,2] | 31,611,868 | 2,888,938 | 2,807,348 | 4,665,758 | 21,436,814 | 6,653,547 | 17,697,755 |
| Income from sales and operations [1] | 31,289,530 | 2,872,975 | 2,778,387 | 4,655,428 | 21,194,997 | 6,631,766 | 17,416,862 |
| Other business income | 322,338 | 15,963 | 28,961 | 10,330 | 241,817 | 21,781 | 280,893 |
| Business deductions, total [1,2] | 29,797,516 | 2,529,306 | 2,525,163 | 4,057,943 | 20,107,358 | 5,682,339 | 17,265,572 |
| Cost of sales and operations, total | 24,555,286 | 1,625,623 | 1,869,661 | 2,896,957 | 15,219,348 | 3,878,605 | 15,262,468 |
| Inventory, beginning of year | 3,707,787 | 257,192 | 309,873 | 495,106 | 1,532,548 | 360,204 | 334,525 |
| Cost of labor | 328,524 | 101,799 | * 44,559 | * 91,139 | 154,704 | * 47,597 | 36,800 |
| Purchases | 22,712,396 | 1,372,000 | 1,603,438 | 2,599,730 | 14,265,143 | 3,673,081 | 14,440,983 |
| Materials and supplies | 1,066,103 | 87,463 | * 5,511 | 134,383 | 598,691 | 182,189 | 466,922 |
| Other costs | 691,876 | 82,863 | 43,876 | 76,094 | 312,100 | 27,869 | 335,788 |
| Inventory, end of year | 3,951,400 | 275,695 | 137,597 | 499,495 | 1,643,837 | 412,335 | 352,550 |
| Advertising expenses | 228,608 | 56,623 | 15,901 | 40,564 | 81,488 | 76,387 | 21,298 |
| Car and truck expenses | 362,627 | 88,883 | 53,244 | 87,609 | 177,669 | 67,894 | 51,738 |
| Commissions | 219,278 | 8,141 | * 32,723 | 32,249 | 114,240 | 52,941 | 48,918 |
| Contract labor | 255,407 | 21,690 | 49,870 | 31,562 | 51,558 | 95,130 | 17,239 |
| Depletion | * 1,577 | * 6 | 0 | * 48 | * 43 | * 9 | * 274 |
| Depreciation | 227,276 | 41,495 | 34,657 | 103,501 | 139,846 | 40,515 | 112,207 |
| Employee benefit programs | 36,173 | 9,599 | * 2,299 | 13,000 | 17,265 | 23,514 | 6,039 |
| Insurance | 178,235 | 23,169 | 11,682 | 41,340 | 132,259 | 45,563 | 59,664 |
| Legal and professional services | 63,195 | 9,909 | 18,725 | 16,689 | 52,491 | 30,713 | 22,842 |
| Meals and entertainment deducted | 34,471 | 3,686 | 3,441 | 6,538 | 4,024 | 14,262 | 1,705 |
| Mortgage interest | 47,442 | 22,679 | * 1,250 | 15,332 | 24,847 | 2,432 | 50,651 |
| Other interest paid on business indebtedness | 105,509 | 7,707 | 5,987 | 22,038 | 40,378 | 16,264 | 22,857 |
| Office expenses | 88,481 | 9,409 | 13,660 | 20,666 | 35,687 | 44,523 | 27,608 |
| Pension and profit-sharing plans | 2,772 | * 976 | * 310 | * 3,506 | 1,421 | 6,245 | * 571 |
| Rent paid on machinery and equipment | 28,776 | 1,283 | 4,369 | 7,363 | 90,530 | 22,538 | 24,614 |
| Rent paid on other business property | 417,078 | 100,471 | 52,396 | 82,005 | 619,979 | 222,958 | 204,594 |
| Repairs | 140,485 | 20,211 | 22,835 | 17,830 | 141,522 | 33,604 | 75,925 |
| Supplies | 163,698 | 39,493 | 10,946 | 22,469 | 250,863 | 94,929 | 57,356 |
| Salaries and wages | 1,022,934 | 214,292 | 61,667 | 290,832 | 1,143,475 | 434,251 | 465,008 |
| Taxes paid | 311,799 | 80,407 | 28,210 | 70,751 | 345,140 | 82,634 | 174,417 |
| Travel | 68,272 | 9,061 | 6,616 | 14,888 | 27,091 | 37,812 | 2,342 |
| Utilities | 283,143 | 53,620 | 33,096 | 82,077 | 479,050 | 78,075 | 166,861 |
| Other business deductions | 921,759 | 74,275 | 180,118 | 131,335 | 906,602 | 255,078 | 388,217 |
| Home office business deductions, total | 25,158 | 6,288 | * 11,500 | * 6,485 | 4,815 | 18,066 | * 162 |
| Depreciation, Form 8829 [3] | 2,978 | * 872 | * 1,762 | * 1,039 | * 450 | 3,822 | * 0 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | 0 | 0 | * 115 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | * 1,831 | 0 | * 152 | 0 | * 1,453 | * 419 | 0 |
| Net income [1,2] | 1,815,201 | 359,632 | 282,184 | 609,018 | 1,329,456 | 971,462 | 434,021 |
| Returns with Schedule C-EZ: |  |  |  |  |  |  |  |
| Business receipts | 134,915 | * 708 | * 2,700 | * 9,505 | 63,560 | 94,184 | * 7,295 |
| Business deductions | 12,130 | * 495 | * 719 | * 1,643 | * 15,276 | 11,628 | 0 |
| Net income | 122,785 | * 213 | * 1,981 | * 7,863 | 48,285 | 82,556 | * 7,295 |

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]

| Net income status, item | Retail trade-continued |  |  |  |  | Transportation and warehousing |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 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 | 7,205,429 | 2,864,655 | 33,112,132 | 29,190,128 | 95,631,418 | 1,320,685 |
| Income from sales and operations [1] | 10,974,711 | 7,166,194 | 2,829,154 | 32,710,086 | 28,922,305 | 94,909,938 | 1,241,745 |
| Other business income (loss) [1] | 73,682 | 39,234 | 35,501 | 402,046 | 267,823 | 721,480 | 78,940 |
| Business deductions, total [1,2] | 10,422,053 | 6,982,760 | 2,788,220 | 29,979,705 | 26,349,623 | 83,002,547 | 1,531,025 |
| Cost of sales and operations, total | 6,028,860 | 4,719,766 | 2,007,100 | 16,860,754 | 14,629,419 | 10,148,202 | 477,882 |
| Inventory, beginning of year | 2,243,276 | 1,797,225 | 410,214 | 4,729,560 | 2,355,584 | 267,341 | 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 | 193,471 | 118,586 | 695,830 | 1,376,553 | 4,875,794 | 288,767 |
| Inventory, end of year | 2,206,570 | 1,837,326 | 427,475 | 4,896,171 | 2,532,791 | 291,529 | 43,329 |
| Advertising expenses | 218,459 | 91,391 | 20,105 | 431,202 | 495,730 | 289,864 | 4,212 |
| Car and truck expenses | 244,316 | 153,107 | 55,622 | 1,627,796 | 2,593,271 | 25,776,134 | 26,063 |
| Commissions | 66,317 | 41,961 | * 7,144 | 326,206 | 562,980 | 1,061,265 | 19,269 |
| Contract labor | 64,726 | 94,318 | 14,788 | 397,303 | 295,362 | 6,184,677 | 16,556 |
| Depletion | * 5 | * 2,996 | 0 | 6,970 | * 398 | 2,265 | * 240 |
| Depreciation | 129,558 | 110,416 | 38,611 | 563,910 | 420,483 | 4,965,008 | 269,702 |
| Employee benefit programs | 11,901 | 13,142 | * 1,763 | 60,539 | 30,633 | 82,043 | 8,624 |
| Insurance | 98,832 | 56,382 | 16,624 | 278,166 | 153,203 | 3,077,007 | 29,710 |
| Legal and professional services | 89,021 | 34,280 | 9,461 | 195,071 | 173,487 | 410,740 | 19,011 |
| Meals and entertainment deducted | 38,080 | 13,025 | 4,741 | 160,154 | 205,736 | 2,225,578 | 10,853 |
| Mortgage interest | 13,934 | 9,387 | 22,850 | 86,732 | 41,073 | 206,609 | 22,820 |
| Other interest paid on business indebtedness | 42,153 | 36,893 | 4,009 | 132,108 | 81,786 | 503,605 | 26,646 |
| Office expenses | 121,516 | 70,742 | 29,669 | 253,276 | 315,378 | 418,506 | 5,712 |
| Pension and profit-sharing plans | 3,313 | * 1,038 | * 322 | 9,010 | 7,793 | 4,520 | * 83 |
| Rent paid on machinery and equipment | 59,000 | 15,707 | 5,710 | 149,176 | 73,743 | 3,025,524 | 17,004 |
| Rent paid on other business property | 1,007,818 | 263,466 | 152,598 | 1,646,760 | 495,343 | 796,993 | 25,825 |
| Repairs | 69,493 | 38,902 | 29,861 | 254,869 | 151,204 | 5,480,757 | 94,896 |
| Supplies | 213,340 | 98,742 | 22,794 | 806,086 | 855,479 | 1,311,812 | 7,483 |
| Salaries and wages | 704,169 | 317,638 | 85,787 | 1,554,520 | 491,524 | 3,034,789 | 117,095 |
| Taxes paid | 219,990 | 132,426 | 51,415 | 595,382 | 260,426 | 1,267,980 | 19,306 |
| Travel | 90,154 | 39,826 | 10,840 | 357,273 | 448,241 | 1,098,052 | 30,179 |
| Utilities | 283,556 | 165,752 | 82,726 | 900,389 | 704,408 | 1,424,013 | 14,802 |
| Other business expenses | 541,072 | 442,463 | 111,768 | 2,126,682 | 2,503,086 | 9,929,059 | 257,245 |
| Home office business deductions, total | 57,175 | 17,549 | * 1,913 | 160,474 | 289,223 | 194,534 | * 5,364 |
| Depreciation, Form 8829 [3] | 13,012 | 5,553 | 0 | 17,845 | 55,969 | 20,068 | * 661 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | * 16 | * 635 | * 45 | 0 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | 8,316 | 25,390 | 0 | 44,788 | 100,067 | 15,924 | * 698 |
| Net income less deficit [1,2] | 626,143 | 231,771 | 76,435 | 3,176,393 | 2,875,305 | 12,672,317 | -218,277 |
| Net income [1,2] | 1,326,183 | 630,470 | 230,822 | 5,086,358 | 5,279,663 | 15,520,933 | 120,788 |
| Deficit [2] | 700,040 | 398,700 | 154,387 | 1,909,965 | 2,404,359 | 2,848,616 | 339,065 |

Footnotes at end of table.

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

| Net income status, item | Retail trade-continued |  |  |  |  | Transportation and warehousing |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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) |
| Number of returns [1] | 77,149 | 47,275 | 9,503 | 352,471 | 521,080 | 967,998 | 10,173 |
| Business receipts, total [1,2] | 8,789,303 | 5,215,393 | 1,918,147 | 24,800,370 | 22,988,512 | 81,030,133 | 745,915 |
| Income from sales and operations [1] | 8,729,859 | 5,201,136 | 1,896,803 | 24,444,699 | 22,823,891 | 80,430,079 | 714,704 |
| Other business income | 59,444 | 14,258 | 21,344 | 355,671 | 164,621 | 600,054 | 31,211 |
| Business deductions, total [1,2] | 7,463,198 | 4,584,923 | 1,687,325 | 19,698,223 | 17,711,596 | 65,551,187 | 635,038 |
| Cost of sales and operations, total | 4,569,143 | 3,253,760 | 1,290,811 | 11,816,005 | 10,815,712 | 7,107,644 | 248,933 |
| Inventory, beginning of year | 1,628,903 | 1,082,789 | 254,619 | 2,593,030 | 1,167,958 | 126,504 | * 29,019 |
| Cost of labor | 39,547 | * 45,441 | * 8,570 | 302,402 | 280,282 | 987,427 | * 5,130 |
| Purchases | 3,999,988 | 2,972,883 | 1,030,688 | 10,929,580 | 9,391,624 | 2,046,212 | * 19,427 |
| Materials and supplies | 310,551 | 179,246 | * 162,494 | 344,503 | 382,684 | 579,302 | * 16,907 |
| Other costs | 191,434 | 96,577 | 115,494 | 397,895 | 957,353 | 3,526,694 | 198,192 |
| Inventory, end of year | 1,601,279 | 1,123,175 | 281,054 | 2,751,405 | 1,364,189 | 158,495 | * 19,743 |
| Advertising expenses | 157,586 | 49,849 | 9,604 | 263,890 | 307,950 | 188,629 | 2,693 |
| Car and truck expenses | 96,594 | 65,018 | 22,162 | 983,803 | 1,497,861 | 20,998,364 | 13,967 |
| Commissions | 35,897 | 35,451 | * 5,497 | 226,970 | 369,630 | 924,712 | 13,649 |
| Contract labor | 56,795 | 77,603 | * 7,625 | 256,289 | 218,909 | 5,152,694 | 11,616 |
| Depletion | * 0 | * 2,994 | 0 | * 1,585 | * 186 | * 1,524 | 0 |
| Depreciation | 73,559 | 43,066 | 10,332 | 242,193 | 182,402 | 3,306,189 | 39,521 |
| Employee benefit programs | 10,842 | 7,415 | * 933 | 45,244 | 25,127 | 44,795 | 3,730 |
| Insurance | 68,739 | 36,725 | 9,231 | 158,360 | 91,697 | 2,468,112 | 11,974 |
| Legal and professional services | 45,962 | 21,526 | 3,635 | 124,529 | 111,363 | 300,162 | 6,212 |
| Meals and entertainment deducted | 18,823 | 7,560 | 2,468 | 83,927 | 123,940 | 1,907,464 | 9,887 |
| Mortgage interest | 9,164 | 5,007 | * 9,337 | 34,474 | 12,939 | 141,036 | * 4,351 |
| Other interest paid on business indebtedness | 20,499 | 16,885 | * 1,306 | 68,486 | 37,128 | 337,080 | 5,377 |
| Office expenses | 73,416 | 50,040 | 6,567 | 148,678 | 183,741 | 314,777 | 3,490 |
| Pension and profit-sharing plans | 2,592 | * 1,011 | * 308 | 8,495 | 6,426 | 3,512 | * 9 |
| Rent paid on machinery and equipment | 27,546 | 10,469 | * 2,580 | 75,074 | 59,660 | 2,741,695 | 4,804 |
| Rent paid on other business property | 717,266 | 153,322 | 95,185 | 990,209 | 284,657 | 607,720 | 9,796 |
| Repairs | 46,795 | 23,174 | 9,533 | 119,919 | 85,694 | 4,426,429 | 34,220 |
| Supplies | 125,925 | 47,081 | 10,823 | 372,335 | 426,732 | 1,052,803 | 4,712 |
| Salaries and wages | 532,377 | 207,449 | 45,838 | 1,092,587 | 316,370 | 2,012,349 | 59,875 |
| Taxes paid | 162,231 | 81,545 | 27,744 | 369,809 | 161,318 | 989,372 | 6,458 |
| Travel | 51,871 | 27,625 | 2,059 | 217,465 | 289,887 | 917,153 | 21,837 |
| Utilities | 166,942 | 102,870 | 41,598 | 509,088 | 338,585 | 1,136,400 | 8,022 |
| Other business deductions | 350,756 | 248,541 | 71,147 | 1,328,413 | 1,529,219 | 8,207,731 | 101,556 |
| Home office business deductions, total | 36,580 | * 7,489 | * 1,003 | 121,501 | 164,247 | 179,830 | * 3,907 |
| Depreciation, Form 8829 [3] | 7,633 | * 1,128 | 0 | 10,205 | 15,492 | 16,190 | * 443 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | * 16 | 0 | * 45 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | * 2,302 | * 1,573 | 0 | * 11,922 | 8,722 | 4,612 | 0 |
| Net income [1,2] | 1,326,183 | 630,470 | 230,822 | 5,086,358 | 5,279,663 | 15,520,933 | 120,788 |
| Returns with Schedule C-EZ: <br> Number of returns | 8,530 | 5,399 | * 1,447 | 82,472 | 108,532 | 128,169 | 5,043 |
| Business receipts | 69,406 | 20,880 | * 12,040 | 422,438 | 438,362 | 1,111,318 | 40,073 |
| Business deductions | * 12,308 | * 1,456 | * 3,457 | 79,738 | 124,714 | 156,552 | * 7,834 |
| Net income | 57,098 | 19,423 | * 8,582 | 342,700 | 313,649 | 954,766 | 32,239 |

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]

| Net income status, item | Transportation and warehousing-continued |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 and without net income <br> Number of returns [1] | 6,080 | 597,806 | 289,829 | * 320 | 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 |
| Income from sales and operations [1] | 877,232 | 71,322,399 | 10,448,818 | * 52,844 | 551,884 | 3,843,026 | 5,787,875 | 784,114 |
| Other business income (loss) [1] | 10,055 | 408,701 | 193,336 | * 330 | 9,614 | 19,823 | -12,907 | 13,588 |
| Business deductions, total [1,2] | 771,661 | 63,081,679 | 8,029,175 | * 58,777 | 638,801 | 3,470,903 | 4,758,160 | 662,367 |
| Cost of sales and operations, total | 327,146 | 7,315,264 | 182,706 | 0 | * 137,121 | 1,161,487 | 332,699 | 213,898 |
| Inventory, beginning of year | * 6,240 | 76,518 | * 34,581 | 0 | 0 | 61,758 | * 988 | * 32,959 |
| Cost of labor | * 54,896 | 1,259,664 | * 63,798 | 0 | * 12,225 | * 74,711 | * 37,142 | * 60,149 |
| Purchases | * 8,832 | 2,017,022 | 15,490 | 0 | * 25 | 590,924 | * 57,128 | * 3,996 |
| Materials and supplies | * 6,273 | 759,307 | * 14,921 | 0 | * 13,118 | 59,545 | * 1,631 | * 7,650 |
| Other costs | 258,043 | 3,323,297 | 76,180 | 0 | * 111,753 | 454,136 | * 236,847 | 126,770 |
| Inventory, end of year | * 7,139 | 120,545 | * 22,264 | 0 | 0 | 79,588 | * 1,038 | * 17,626 |
| Advertising expenses | 325 | 141,885 | 66,611 | * 165 | 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 | 0 | 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 |
| Depletion | * 19 | * 1,992 | * 11 | 0 | * 0 | * 2 | 0 | 0 |
| Depreciation | 108,153 | 3,748,570 | 374,362 | * 15,005 | 126,163 | 162,110 | 134,448 | 26,496 |
| Employee benefit programs | 2,296 | 62,096 | 2,320 | * 3 | * 7 | 3,502 | * 1,287 | * 1,907 |
| Insurance | 16,401 | 2,383,519 | 406,473 | * 2,828 | 17,366 | 129,257 | 84,442 | 7,011 |
| Legal and professional services | 7,252 | 278,514 | 44,543 | * 92 | 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 | 0 | * 7,230 | 16,820 | * 1,868 | 4,390 |
| Other interest paid on business indebtedness | 15,976 | 374,735 | 54,427 | * 165 | * 2,811 | 16,754 | 7,535 | 4,555 |
| Office expenses | 1,707 | 293,014 | 37,877 | * 148 | 2,503 | 29,654 | 44,038 | 3,854 |
| Pension and profit-sharing plans | * 145 | 2,887 | 0 | 0 | * 7 | * 1,276 | * 122 | 0 |
| Rent paid on machinery and equipment | 3,662 | 1,646,232 | 1,250,953 | * 4,773 | * 26,179 | 50,596 | 19,147 | 6,978 |
| Rent paid on other business property | 2,120 | 421,523 | 165,157 | * 122 | 19,315 | 71,873 | 53,831 | 37,227 |
| Repairs | 33,032 | 4,742,165 | 389,779 | * 4,374 | 19,542 | 99,085 | 66,325 | 31,558 |
| Supplies | 9,506 | 973,382 | 75,731 | * 1,232 | 12,571 | 68,180 | 74,514 | 89,211 |
| Salaries and wages | 99,464 | 2,092,025 | 309,579 | * 2,164 | 47,422 | 278,880 | 52,981 | 35,178 |
| Taxes paid | 12,002 | 1,011,106 | 122,236 | * 1,460 | 13,321 | 61,126 | 19,598 | 7,824 |
| Travel | 3,821 | 885,849 | 79,883 | * 48 | 7,166 | 43,709 | 42,478 | 4,919 |
| Utilities | 6,044 | 950,171 | 197,047 | * 1,847 | 15,459 | 88,382 | 136,801 | 13,460 |
| Other business expenses | 95,407 | 7,223,873 | 1,444,345 | * 20,894 | 81,948 | 461,713 | 261,969 | 81,665 |
| Home office business deductions, total | * 229 | 145,191 | 13,577 | 0 | * 1,705 | 8,060 | 15,776 | * 4,634 |
| Depreciation, Form 8829 [3] | * 34 | 13,675 | * 1,457 | 0 | * 501 | * 853 | * 1,585 | * 1,301 |
| Casualty loss, Form 8829 [3] | 0 | 0 | * 45 | 0 | 0 | 0 | 0 | 0 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | * 1 | 6,071 | * 5,369 | 0 | * 280 | * 2,247 | * 1,193 | * 65 |
| 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 | * 3,881 | 49,790 | 560,584 | 1,378,989 | 181,228 |
| Deficit [2] | 45,896 | 1,357,960 | 435,436 | * 9,484 | 128,163 | 156,207 | 330,511 | 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]

\begin{tabular}{|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Net income status, item} \& \multicolumn{8}{|c|}{Transportation and warehousing-continued} \\
\hline \& 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 \\
\hline \multirow[b]{2}{*}{\begin{tabular}{l}
buSinesses with net income \\
Number of returns [1]
\end{tabular}} \& (55) \& (56) \& \multirow[t]{2}{*}{(57)

246,965} \& \multirow[t]{2}{*}{(58) $\begin{aligned} \\ \\ *\end{aligned}$} \& \multirow[t]{2}{*}{(59)

5,199} \& \multirow[t]{2}{*}{(60)

38,430} \& (61) \& (62) <br>
\hline \& 5,986 \& 503,931 \& \& \& \& \& 146,077 \& 11,227 <br>
\hline Business receipts, total [1,2] \& 388,494 \& 61,533,712 \& 9,588,516 \& * 22,459 \& 404,735 \& 2,894,722 \& 4,794,896 \& 656,685 <br>
\hline Income from sales and operations [1] \& 384,683 \& 61,156,084 \& 9,401,160 \& * 22,129 \& 395,919 \& 2,888,981 \& 4,809,778 \& 656,642 <br>
\hline Other business income \& 3,811 \& 377,628 \& 187,355 \& * 330 \& * 8,816 \& 5,741 \& *-14,88* 2 \& * 43 <br>
\hline Business deductions, total [1,2] \& 226,996 \& 51,517,676 \& 6,540,112 \& * 18,578 \& 355,606 \& 2,334,148 \& 3,447,577 \& 475,457 <br>
\hline Cost of sales and operations, total \& * 10,473 \& 5,218,617 \& 124,918 \& 0 \& * 135,721 \& 982,391 \& * 236,628 \& * 149,963 <br>
\hline Inventory, beginning of year \& * 481 \& 36,699 \& * 7,308 \& 0 \& 0 \& 35,425 \& * 988 \& * 16,584 <br>
\hline Cost of labor \& 0 \& 762,477 \& * 59,663 \& 0 \& * 11,475 \& * 62,685 \& * 26,457 \& * 59,539 <br>
\hline Purchases \& * 2,552 \& 1,449,103 \& * 5,586 \& 0 \& 0 \& 509,550 \& * 56,278 \& * 3,716 <br>
\hline Materials and supplies \& * 723 \& 512,477 \& * 1,883 \& 0 \& * 12,993 \& * 34,259 \& * 27 \& * 34 <br>
\hline Other costs \& * 6,997 \& 2,522,314 \& * 57,518 \& 0 \& * 111,253 \& 388,925 \& * 153,915 \& * 87,579 <br>
\hline Inventory, end of year \& * 278 \& 64,453 \& * 7,040 \& 0 \& 0 \& 48,453 \& * 1,038 \& * 17,489 <br>
\hline Advertising expenses \& 175 \& 105,216 \& 48,067 \& * 120 \& * 8,695 \& 15,186 \& 7,816 \& 660 <br>
\hline Car and truck expenses \& 12,176 \& 17,428,570 \& 1,495,444 \& * 22 \& * 5,135 \& 215,811 \& 1,809,669 \& 17,571 <br>
\hline Commissions \& * 1,968 \& 629,377 \& 182,539 \& 0 \& * 482 \& 43,461 \& * 52,972 \& * 264 <br>
\hline Contract labor \& * 528 \& 4,264,277 \& 291,925 \& * 191 \& * 957 \& 72,485 \& 474,714 \& 36,002 <br>
\hline Depletion \& 0 \& * 1,521 \& 0 \& 0 \& * 0 \& * 2 \& 0 \& 0 <br>
\hline Depreciation \& 23,070 \& 2,749,359 \& 284,516 \& * 3,445 \& 6,556 \& 83,351 \& 95,550 \& 20,822 <br>
\hline Employee benefit programs \& * 1,258 \& 34,902 \& * 1,536 \& 0 \& 0 \& 2,115 \& * 1,246 \& * 9 <br>
\hline Insurance \& 11,916 \& 1,963,383 \& 346,738 \& * 457 \& 9,113 \& 60,026 \& 59,728 \& 4,777 <br>
\hline Legal and professional services \& 2,344 \& 210,421 \& 37,847 \& * 86 \& 1,438 \& 13,125 \& 26,940 \& 1,749 <br>
\hline Meals and entertainment deducted \& 2,551 \& 1,751,979 \& 74,071 \& * 41 \& * 5,031 \& 8,850 \& 43,150 \& 11,905 <br>
\hline Mortgage interest \& * 1,410 \& 76,616 \& 48,359 \& 0 \& * 6,901 \& * 2,601 \& * 483 \& * 315 <br>
\hline Other interest paid on business indebtedness \& 4,978 \& 280,588 \& 24,815 \& * 10 \& * 233 \& 9,934 \& 7,169 \& * 3,978 <br>
\hline Office expenses \& 1,224 \& 231,510 \& 20,921 \& * 25 \& * 351 \& 17,106 \& 37,406 \& 2,744 <br>
\hline Pension and profit-sharing plans \& * 134 \& 2,489 \& 0 \& 0 \& 0 \& * 879 \& 0 \& 0 <br>
\hline Rent paid on machinery and equipment \& * 627 \& 1,439,041 \& 1,213,021 \& 0 \& * 24,777 \& 47,393 \& 10,632 \& * 1,401 <br>
\hline Rent paid on other business property \& * 560 \& 323,278 \& 149,111 \& * 25 \& * 10,137 \& 46,107 \& 47,402 \& * 21,305 <br>
\hline Repairs \& 9,292 \& 3,920,191 \& 324,870 \& * 238 \& * 10,952 \& 54,865 \& 49,516 \& 22,286 <br>
\hline Supplies \& 6,478 \& 798,630 \& 47,571 \& * 453 \& * 3,875 \& 52,169 \& 53,243 \& 85,671 <br>
\hline Salaries and wages \& 66,643 \& 1,447,495 \& 166,384 \& * 2,089 \& * 46,799 \& 160,366 \& * 48,278 \& 14,419 <br>
\hline Taxes paid \& 6,253 \& 814,209 \& 96,541 \& * 464 \& 12,071 \& 33,269 \& 16,405 \& 3,701 <br>
\hline Travel \& 2,982 \& 759,402 \& 63,296 \& * 46 \& * 1,021 \& 24,788 \& 39,402 \& 4,378 <br>
\hline Utilities \& 4,327 \& 806,481 \& 144,825 \& * 30 \& 4,624 \& 58,015 \& 101,215 \& 8,861 <br>
\hline Other business deductions \& 55,412 \& 6,099,050 \& 1,313,747 \& * 10,838 \& 57,218 \& 320,946 \& 191,743 \& 57,222 <br>
\hline Home office business deductions, total \& * 216 \& 137,131 \& 13,180 \& 0 \& * 1,021 \& 5,625 \& 14,116 \& * 4,634 <br>
\hline Depreciation, Form 8829 [3] \& * 34 \& 12,249 \& * 798 \& 0 \& * 222 \& * 182 \& * 963 \& * 1,301 <br>
\hline Casualty loss, Form 8829 [3] \& 0 \& 0 \& * 45 \& 0 \& 0 \& 0 \& 0 \& 0 <br>
\hline Excess--casualty depreciations, Form 8829 [3] \& 0 \& * 3,058 \& * 1,303 \& 0 \& 0 \& * 5 \& * 181 \& * 65 <br>
\hline Net income [1,2] \& 161,003 \& 10,016,265 \& 3,048,404 \& * 3,881 \& 49,790 \& 560,584 \& 1,378,989 \& 181,228 <br>

\hline | Returns with Schedule C-EZ: |
| :--- |
| Number of returns | \& * 1,009 \& 41,544 \& 36,961 \& 0 \& * 1,006 \& 10,392 \& 27,173 \& * 5,042 <br>

\hline Business receipts \& * 4,007 \& 472,402 \& 296,631 \& 0 \& * 3,017 \& 72,465 \& 190,227 \& * 32,495 <br>
\hline Business deductions \& 0 \& 54,975 \& 53,039 \& 0 \& * 2,499 \& * 4,080 \& 33,305 \& * 821 <br>
\hline Net income \& * 4,007 \& 417,427 \& 243,593 \& 0 \& * 518 \& 68,385 \& 156,923 \& * 31,675 <br>
\hline
\end{tabular}

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]

\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Net income status, item} \& \multicolumn{5}{|c|}{Information} \& \multicolumn{2}{|l|}{Finance and insurance} \\
\hline \& Total \& Publishing industries (except internet) \& Motion picture and sound recording \& \begin{tabular}{l}
Broadcasting \\
(except \\
internet) \\
and telecom- \\
munications \\
and internet \\
service \\
providers
\end{tabular} \& \begin{tabular}{l}
Data \\
processing, internet publishing and broadcasting, and web search portals
\end{tabular} \& Total \& Credit intermediation and related activities \\
\hline \multirow[b]{2}{*}{businesses with and without net income Number of returns [1]} \& (63) \& (64) \& (65) \& \multirow[t]{2}{*}{(66)
104,703} \& \multirow[t]{2}{*}{(67)

100,659} \& (68) \& (69) <br>
\hline \& 373,486 \& 52,593 \& 115,532 \& \& \& 618,284 \& 42,756 <br>
\hline Business receipts, total [1.2] \& 11,991,934 \& 1,693,849 \& 3,352,907 \& 4,107,969 \& 2,837,209 \& 78,556,214 \& 2,732,771 <br>
\hline Income from sales and operations [1] \& 11,657,543 \& 1,691,093 \& 3,253,253 \& 3,945,317 \& 2,767,879 \& 77,433,875 \& 2,663,413 <br>
\hline Other business income (loss) [1] \& 334,391 \& 2,755 \& 99,654 \& 162,651 \& 69,330 \& 1,122,339 \& 69,358 <br>
\hline Business deductions, total [1,2] \& 9,115,225 \& 1,291,326 \& 2,863,677 \& 3,010,028 \& 1,950,193 \& 59,286,463 \& 2,325,200 <br>
\hline Cost of sales and operations, total \& 2,761,315 \& 492,881 \& 674,174 \& 990,258 \& 604,003 \& 27,440,567 \& 693,272 <br>
\hline Inventory, beginning of year \& 72,201 \& 30,825 \& 18,544 \& 19,900 \& * 2,933 \& \multicolumn{2}{|l|}{407,943 136,842} <br>
\hline Cost of labor \& 325,397 \& * 146,164 \& 66,397 \& 53,206 \& 59,632 \& \multicolumn{2}{|l|}{203,255 * 24,570} <br>
\hline Purchases \& 1,505,486 \& 47,975 \& 381,418 \& 824,698 \& 251,395 \& 18,399,161 \& 341,156 <br>
\hline Materials and supplies \& 101,904 \& 27,352 \& 22,054 \& 22,606 \& 29,893 \& 377,739 \& * 77,160 <br>
\hline Other costs \& 839,923 \& 270,242 \& 207,001 \& 98,250 \& 264,430 \& 8,482,788 \& 262,595 <br>
\hline Inventory, end of year \& 83,597 \& 29,676 \& 21,240 \& 28,401 \& * 4,279 \& 430,319 \& 149,052 <br>
\hline Advertising expenses \& 212,574 \& 29,345 \& 82,211 \& 62,953 \& 38,064 \& 1,056,371 \& 56,900 <br>
\hline Car and truck expenses \& 641,401 \& 97,163 \& 215,844 \& 222,251 \& 106,143 \& 2,754,707 \& 116,048 <br>
\hline Commissions \& 115,927 \& 5,147 \& 18,178 \& 67,840 \& 24,762 \& 2,989,935 \& 65,042 <br>
\hline Contract labor \& 457,227 \& 62,557 \& 138,156 \& 173,997 \& 82,518 \& 1,054,006 \& 23,689 <br>
\hline Depletion \& * 115 \& 0 \& * 0 \& * 111 \& * 4 \& 3,325 \& * 18 <br>
\hline Depreciation \& 417,020 \& 11,472 \& 236,017 \& 93,617 \& 75,914 \& 699,842 \& 35,952 <br>
\hline Employee benefit programs \& 33,813 \& 11,385 \& 2,279 \& 14,028 \& 6,121 \& 198,546 \& 10,607 <br>
\hline Insurance \& 71,417 \& 10,485 \& 20,924 \& 25,233 \& 14,776 \& 525,225 \& 17,089 <br>
\hline Legal and professional services \& 189,440 \& 20,055 \& 74,764 \& 35,380 \& 59,242 \& 783,793 \& 71,493 <br>
\hline Meals and entertainment deducted \& 73,866 \& 7,293 \& 31,233 \& 21,846 \& 13,493 \& 521,787 \& 22,518 <br>
\hline Mortgage interest \& 5,575 \& * 463 \& 2,796 \& 2,301 \& * 15 \& 126,873 \& 9,418 <br>
\hline Other interest paid on business indebtedness \& 50,375 \& 3,169 \& 20,511 \& 17,042 \& 9,654 \& 316,069 \& 52,637 <br>
\hline Office expenses \& 137,677 \& 21,189 \& 44,318 \& 43,607 \& 28,563 \& 935,992 \& 39,624 <br>
\hline Pension and profit-sharing plans \& 3,594 \& * 808 \& * 1,768 \& * 290 \& * 728 \& 121,333 \& * 124 <br>
\hline Rent paid on machinery and equipment \& 95,580 \& 3,139 \& 52,308 \& 29,376 \& 10,756 \& 191,045 \& 18,586 <br>
\hline Rent paid on other business property \& 386,481 \& 27,671 \& 103,236 \& 141,110 \& 114,464 \& 1,644,226 \& 100,113 <br>
\hline Repairs \& 68,552 \& 11,943 \& 26,834 \& 20,316 \& 9,460 \& 244,596 \& 22,852 <br>
\hline Supplies \& 297,370 \& 24,862 \& 125,404 \& 117,388 \& 29,716 \& 570,917 \& 53,912 <br>
\hline Salaries and wages \& 592,178 \& 106,537 \& 148,938 \& 188,851 \& 147,852 \& 4,659,644 \& 213,220 <br>
\hline Taxes paid \& 93,435 \& 18,998 \& 23,707 \& 30,482 \& 20,248 \& 631,288 \& 32,017 <br>
\hline Travel \& 263,781 \& 16,073 \& 142,578 \& 45,674 \& 59,457 \& 789,793 \& 20,433 <br>
\hline Utilities \& 409,316 \& 42,484 \& 109,287 \& 146,968 \& 110,578 \& 1,213,731 \& 84,548 <br>
\hline Other business expenses \& 1,499,892 \& 231,086 \& 465,182 \& 463,981 \& 339,643 \& 9,514,857 \& 547,241 <br>
\hline Home office business deductions, total \& 204,541 \& 25,441 \& 102,795 \& 40,372 \& 35,934 \& 275,519 \& 16,021 <br>
\hline Depreciation, Form 8829 [3] \& 31,168 \& 2,045 \& 17,593 \& 6,440 \& 5,089 \& 52,371 \& * 1,269 <br>
\hline Casualty loss, Form 8829 [3] \& * 1,309 \& 0 \& * 678 \& 0 \& * 631 \& * 25 \& 0 <br>
\hline Carryover of excess casualty losses and depreciation, Form 8829 [3] \& 48,531 \& * 138 \& 35,195 \& 9,947 \& * 3,251 \& 64,731 \& * 490 <br>
\hline Net income less deficit [1,2] \& 2,910,314 \& 414,784 \& 490,988 \& 1,092,902 \& 911,640 \& 19,353,177 \& 431,649 <br>
\hline Net income [1,2] \& 4,022,360 \& 562,737 \& 1,031,256 \& 1,332,985 \& 1,095,382 \& 21,787,060 \& 688,819 <br>
\hline Deficit [2] \& 1,112,046 \& 147,953 \& 540,268 \& 240,084 \& 183,741 \& 2,433,884 \& 257,170 <br>
\hline
\end{tabular}

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]


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]


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]


[^8]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]

| Net income status, item | Finance and insurance-continued |  |  | Real estate and rental and leasing |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Insurance agents, brokers, and related activities |  |  | Total | Real estate |  |  |  |
|  | Total | Insurance agencies and brokerages | Other insurance related activities and other financial vehicles |  | Total | Lessors of real estate (including miniwarehouses and self storage) | Offices of real estate agents, brokers, property managers and appraisers | Other activities related to real estate |
| businesses with and without net income <br> Number of returns [1] | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
|  | 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 | 2,169,759 | 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 | 315,609 | 61,921 | 855,654 | 797,682 | 26,844 | 620,690 | 150,148 |
| Salaries and wages | 2,704,314 | 2,544,512 | 159,803 | 2,047,734 | 1,750,679 | 91,961 | 1,100,919 | 557,799 |
| Taxes paid | 379,761 | 343,942 | 35,819 | 933,920 | 868,545 | 141,492 | 512,550 | 214,504 |
| Travel | 455,630 | 292,871 | 162,760 | 696,377 | 670,108 | 17,373 | 505,122 | 147,612 |
| Utilities | 833,553 | 706,325 | 127,229 | 1,946,278 | 1,873,385 | 163,389 | 1,367,431 | 342,565 |
| Other business expenses | 3,186,479 | 2,601,559 | 584,920 | 6,162,974 | 5,737,510 | 194,482 | 3,987,504 | 1,555,524 |
| Home office business deductions, total | 173,841 | 118,788 | 55,053 | 630,398 | 621,266 | 6,826 | 526,960 | 87,481 |
| Depreciation, Form 8829 [3] | 33,948 | 25,463 | 8,485 | 72,284 | 71,206 | 3,340 | 58,813 | 9,053 |
| Casualty loss, Form 8829 [3] | * 11 | * 11 | 0 | * 50 | * 50 | 0 | * 50 | 0 |
| Carryover of excess casualty losses and 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 | 8,784,146 | 2,478,080 | 23,871,542 | 23,753,716 | 226,952 | 19,712,186 | 3,814,579 |
| 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 |
| Deficit [2] | 900,779 | 722,051 | 178,728 | 4,100,449 | 3,542,371 | 383,059 | 1,744,468 | 1,414,843 |

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]

| Net income status, item | Finance and insurance-continued <br> Insurance agents, brokers, and related activities |  |  | Real estate and rental and leasing |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Total | Real estate |  |  |  |
|  | Total | Insurance agencies and brokerages | Other insurance related activities and other financial vehicles |  | Total | Lessors of real estate (including miniwarehouses and self storage) | Offices of real estate agents, brokers, property managers and appraisers | Other activities related to real estate |
| buSinesses with net income <br> Number of returns [1] | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
|  | 286,707 | 222,072 | 64,635 | 803,342 | 773,162 | 24,168 | 600,581 | 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 | 342,962 | 52,056 | 916,367 | 903,537 | 12,417 | 730,883 | 160,238 |
| Depletion | 847 | 845 | * 2 | 29,198 | 28,862 | * 107 | 26,707 | * 2,048 |
| Depreciation | 300,474 | 264,963 | 35,510 | 1,470,629 | 1,053,659 | 172,647 | 691,018 | 189,993 |
| 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 |
| Excess--casualty 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: <br> 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 |

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]

| Net income status, item | Real estate and rental and leasing-continued |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rental and leasing services |  |  |  |  |  |  |  |
|  | 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) |
| buSinesses with And without net income Number of returns [1] | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
|  | 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 | 0 |
| Inventory, beginning of year | 148,651 | * 25,153 | ** 25,782 | ** | * 9,841 | 44,143 | 43,732 | 0 |
| Cost of labor | 96,019 | * 12,883 | ** | ** | 0 | * 46,382 | 36,754 | 0 |
| Purchases | 543,741 | * 51,234 | ** 10,168 | ** | * 69,526 | 67,441 | 345,371 | 0 |
| Materials and supplies | 83,761 | * 642 | ** | ** | * 441 | 57,654 | 25,023 | 0 |
| Other costs | 232,763 | * 47,419 | ** 48,596 | ** | * 12,041 | 5,618 | 119,089 | 0 |
| Inventory, end of year | 167,391 | * 32,373 | ** 22,085 | ** | * 8,808 | 60,984 | 43,142 | 0 |
| Advertising expenses | 46,937 | 4,058 | ** 1,084 | ** | * 3,975 | 23,714 | 14,106 | 0 |
| Car and truck expenses | 188,639 | 87,990 | ** 736 | ** | * 12,805 | 51,778 | 35,330 | 0 |
| Commissions | 64,636 | * 32,238 | ** 1,045 | ** | 0 | 11,751 | 19,602 | * 117 |
| Contract labor | 23,827 | 927 | ** 158 | ** | 0 | 9,931 | 12,810 | 0 |
| Depletion | 378 | * 264 | ** 1 | ** | 0 | * 9 | 105 | 0 |
| 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 | 0 |
| 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 | 0 |
| 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 | 0 |
| 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 | 0 |
| Repairs | 148,456 | 18,412 | ** 573 | ** | * 1,673 | 48,903 | 78,895 | 0 |
| Supplies | 57,972 | 3,324 | ** 232 | ** | * 3,472 | 26,441 | 24,503 | 0 |
| Salaries and wages | 296,948 | 54,520 | ** 8,743 | ** | * 50,798 | 65,251 | 117,636 | * 108 |
| Taxes paid | 65,342 | 6,346 | ** 1,580 | ** | * 5,076 | 27,873 | 24,467 | * 33 |
| Travel | 25,861 | 4,786 | ** 1,458 | ** | *187 | 8,826 | 10,603 | * 408 |
| Utilities | 72,591 | 9,204 | ** 1,016 | ** | * 14,711 | 25,900 | 21,760 | * 303 |
| Other business expenses | 392,748 | 61,962 | ** 3,798 | ** | * 16,963 | 120,998 | 189,026 | * 32,716 |
| Home office business deductions, total | 8,839 | * 2,709 | ** | ** | * 542 | * 5,203 | * 385 | * 293 |
| Depreciation, Form 8829 [3] | 1,078 | * 189 | ** | ** | *53 | * 667 | * 170 | 0 |
| Casualty loss, Form 8829 [3] | 0 | 0 | ** | ** | 0 | 0 | 0 | 0 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | * 1,040 | 0 | ** | ** | 0 | * 823 | *217 0 |  |
| Net income less deficit [1,2] | 102,028 | 53,771 | ** 6,846 | ** | * 2,715 | 115,993 | -77,297 | * 15,797 |
| Net income [1,2] | 658,440 | 120,105 | ** 7,972 | ** | * 33,958 | 194,120 | 302,285 | * 17,464 |
| Deficit [2] | 556,412 | 66,334 | ** 1,127 | ** | * 31,243 | 78,127 | 379,581 | * 1,667 |

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]


[^9]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]

| Net income status, item | Professional, scientific, and technical services |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Legal services | Offices of certified public accountants | Other accounting services | Architectural, engineering, and related services |  |  |
|  |  |  |  |  | Total | Architectural services | Engineering services |
|  | (92) | (93) | (94) | (95) | (96) | (97) | (98) |
| BUSINESSES WITH AND WITHOUT NET INCOME <br> 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 | 35,961 | 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 |
| Inventory, beginning of year | 895,073 | 25,153 | * 76,122 | 13,032 | 44,063 | * 6,811 | * 27,997 |
| Cost of labor | 3,101,138 | 119,158 | * 401 | * 27,153 | 556,334 | 339,116 | 146,126 |
| Purchases | 8,220,425 | 117,723 | * 6,734 | 248,308 | 649,445 | 90,913 | 530,526 |
| Materials and supplies | 2,404,119 | 9,916 | 0 | 17,122 | 944,485 | 550,171 | 357,730 |
| Other costs | 7,024,624 | 2,322,754 | 22,400 | 52,286 | 626,870 | 202,994 | 376,589 |
| Inventory, end of year | 958,019 | 27,046 | 0 | 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 | * 2 | * 471 | * 5,465 | 0 | * 5,409 |
| Depreciation | 3,441,416 | 341,881 | 57,813 | 177,966 | 483,540 | 271,816 | 107,946 |
| Employee benefit programs | 726,946 | 267,659 | 43,924 | 19,728 | 95,674 | 34,139 | 46,510 |
| Insurance | 1,645,183 | 588,465 | 60,948 | 78,280 | 285,762 | 136,218 | 83,849 |
| Legal and professional services | 2,654,272 | 788,016 | 68,493 | 94,371 | 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 |
| Other interest paid on business indebtedness | 572,564 | 152,917 | 19,803 | 30,921 | 48,227 | 20,694 | 16,070 |
| Office expenses | 2,745,006 | 888,899 | 121,198 | 222,598 | 199,785 | 74,018 | 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 |
| Rent paid on other business property | 4,180,320 | 1,766,986 | 157,989 | 268,954 | 344,963 | 164,935 | 144,983 |
| Repairs | 972,218 | 198,418 | 34,212 | 71,378 | 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 | 637,461 | 1,277,007 | 630,209 | 468,277 |
| Taxes paid | 1,991,571 | 588,618 | 72,604 | 145,614 | 214,375 | 110,395 | 67,159 |
| Travel | 3,993,513 | 349,647 | 34,759 | 138,273 | 264,342 | 60,363 | 157,841 |
| Utilities | 4,174,149 | 941,821 | 104,238 | 386,244 | 365,363 | 143,677 | 111,660 |
| Other business expenses | 14,457,942 | 4,320,122 | 412,192 | 814,332 | 957,389 | 560,122 | 179,385 |
| Home office business deductions, total | 2,541,419 | 217,643 | 37,632 | 191,513 | 247,402 | 94,874 | 69,814 |
| Depreciation, Form 8829 [3] | 366,389 | 29,901 | 3,800 | 24,994 | 26,752 | 5,854 | 13,037 |
| Casualty loss, Form 8829 [3] | 960 | * 72 | 0 | 0 | * 142 | * 142 | 0 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | 528,680 | 20,912 | * 597 | 17,022 | 13,881 | 2,636 | 6,483 |
| 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 |
| Net income [1,2] | 80,186,240 | 17,633,969 | 1,917,703 | 4,152,936 | 5,965,751 | 1,894,657 | 2,497,072 |
| Deficit [2] | 6,712,271 | 801,295 | 155,167 | 366,703 | 603,978 | 321,219 | 182,396 |

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]


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]

| Net income status, item | Professional, scientific, and technical services -continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Architectural, engineering, and related services-continued |  |  | Specialized design services | Computer systems design services | Other professional, scientific, and technical services |  |
|  | Drafting, building inspections, and geophysical surveying | Surveying and mapping (except geophysical) services | Testing laboratories |  |  | Total | Management, scientific, and technical consulting services |
|  | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| BUSINESSES WITH AND WITHOUT NET INCOME <br> Number of returns [1] | 62,939 | ** 17,003 | ** | 230,408 | 286,161 | 1,725,615 | 873,799 |
| Business receipts, total [1.2] | 2,587,717 | ** 852,632 | * | 7,321,206 | 11,510,493 | 86,184,956 | 45,377,643 |
| Income from sales and operations [1] | 2,396,356 | ** 848,315 | * | 7,219,764 | 11,351,092 | 84,342,004 | 44,138,153 |
| Other business income (loss) [1] | * 191,361 | ** 4,317 | ** | 101,442 | 159,401 | 1,842,953 | 1,239,490 |
| Business deductions, total [1,2] | 1,389,977 | ** 582,243 | ** | 5,232,637 | 6,489,280 | 47,710,634 | 20,796,030 |
| Cost of sales and operations, total | 120,899 | ** 58,669 | ** | 2,261,634 | 1,728,806 | 10,921,113 | 3,345,517 |
| Inventory, beginning of year | * 7,166 | ** 2,089 | ** | 210,394 | 72,310 | 453,999 | 172,021 |
| Cost of labor | * 63,482 | ** 7,610 | ** | 166,486 | 438,805 | 1,792,801 | 879,801 |
| Purchases | * 26,872 | ** 1,134 | * | 1,451,545 | 913,608 | 4,833,061 | 1,047,551 |
| Materials and supplies | * 18,230 | ** 18,354 | ** | 255,340 | 132,395 | 1,044,861 | 395,891 |
| Other costs | * 16,857 | ** 30,430 | ** | 436,637 | 268,109 | 3,295,567 | 1,026,114 |
| Inventory, end of year | * 11,707 | ** 947 | ** | 258,768 | 96,421 | 499,176 | 175,862 |
| Advertising expenses | 27,672 | ** 5,341 | ** | 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 |
| Contract labor | 75,520 | ** 56,290 | * | 195,429 | 622,016 | 3,080,344 | 1,875,470 |
| Depletion | * 56 | ** | ** | * 377 | * 15 | 18,469 | 17,114 |
| Depreciation | 37,518 | ** 66,260 | * | 220,090 | 169,018 | 1,991,107 | 711,558 |
| Employee benefit programs | * 14,209 | ** 816 | ** | 5,937 | 50,655 | 243,369 | 100,341 |
| Insurance | 45,798 | ** 19,897 | ** | 45,059 | 52,837 | 533,832 | 238,019 |
| Legal and professional services | 30,229 | ** 7,004 | ** | 77,195 | 135,946 | 1,235,322 | 731,598 |
| Meals and entertainment deducted | 19,938 | ** 5,421 | * | 44,543 | 98,318 | 865,795 | 511,791 |
| Mortgage interest | * 2,290 | ** 137 | ** | 13,602 | 7,469 | 96,894 | 40,406 |
| Other interest paid on business indebtedness | 5,528 | ** 5,935 | ** | 26,010 | 17,219 | 277,466 | 130,642 |
| Office expenses | 57,047 | ** 5,966 | ** | 85,082 | 191,694 | 1,035,750 | 481,792 |
| Pension and profit-sharing plans | * 1,541 | ** 1,234 | * | 2,397 | 12,045 | 149,090 | 109,410 |
| Rent paid on machinery and equipment | 5,315 | ** 2,042 | ** | 24,532 | 28,235 | 355,108 | 186,887 |
| Rent paid on other business property | 23,250 | ** 11,797 | ** | 212,547 | 108,652 | 1,320,229 | 513,211 |
| Repairs | 34,503 | ** 12,401 | ** | 32,755 | 37,319 | 398,778 | 141,086 |
| Supplies | 80,322 | ** 30,334 | ** | 182,139 | 213,407 | 1,508,811 | 560,970 |
| Salaries and wages | 96,338 | ** 82,183 | ** | 273,780 | 666,924 | 4,385,793 | 1,683,591 |
| Taxes paid | 23,511 | ** 13,310 | ** | 58,559 | 104,204 | 807,598 | 332,114 |
| Travel | 39,322 | ** 6,815 | * | 115,634 | 258,563 | 2,832,297 | 1,843,866 |
| Utilities | 84,864 | ** 25,162 | ** | 215,481 | 253,511 | 1,907,491 | 933,415 |
| Other business expenses | 171,192 | ** 46,690 | ** | 438,777 | 756,345 | 6,758,783 | 2,992,382 |
| Home office business deductions, total | 70,518 | ** 12,195 | ** | 226,964 | 235,164 | 1,385,101 | 731,639 |
| Depreciation, Form 8829 [3] | 6,187 | ** 1,674 | * | 34,578 | 37,323 | 209,040 | 121,258 |
| Casualty loss, Form 8829 [3] | 0 | ** | ** | 0 | 0 | * 746 | * 426 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | * 4,510 | ** 251 | * | 59,284 | 92,155 | 324,829 | 231,848 |
| Net income less deficit [1,2] | 1,197,740 | ** 275,919 | ** | 2,112,179 | 5,047,293 | 38,571,281 | 24,634,756 |
| Net income [1,2] | 1,277,735 | ** 296,288 | * | 2,590,142 | 5,543,200 | 42,382,540 | 26,715,122 |
| Deficit [2] | 79,995 | ** 20,368 | ** | 477,963 | 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]

| Net income status, item | Professional, scientific, and technical services -continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Architectural, engineering, and related services-continued |  |  | Specialized design services | Computer systems design services | Other professional, scientific, and technical services |  |
|  | Drafting, building inspections, and geophysical surveying | Surveying and mapping (except geophysical) services | Testing laboratories |  |  | Total | Management, scientific, and technical consulting services |
|  | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| Number of returns [1] | 51,358 | ** 14,049 | ** | 144,972 | 216,523 | 1,255,049 | 631,570 |
| Business receipts, total [1,2] | 2,438,972 | ** 835,438 | ** | 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 |
| Other business income | * 190,546 | ** 4,317 | ** | 95,668 | 143,234 | 1,522,701 | 1,018,596 |
| Business deductions, total [1,2] | 1,161,237 | ** 544,681 | ** | 3,564,669 | 5,345,054 | 37,031,315 | 15,462,856 |
| Cost of sales and operations, total | * 41,541 | ** 57,948 | ** | 1,642,263 | 1,540,258 | 8,997,527 | 2,406,167 |
| Inventory, beginning of year | * 4,687 | ** 2,089 | ** | 91,973 | 52,859 | 299,562 | 65,744 |
| Cost of labor | * 13,880 | ** 7,610 | ** | 142,185 | 437,754 | 1,371,917 | 488,544 |
| Purchases | * 11,558 | ** 1,134 | ** | 995,554 | 749,972 | 4,241,769 | 779,899 |
| Materials and supplies | * 2,884 | ** 18,354 | ** | 157,351 | 103,654 | 839,630 | 352,690 |
| Other costs | * 16,047 | ** 29,709 | ** | 378,821 | 253,976 | 2,576,547 | 805,940 |
| Inventory, end of year | * 7,516 | ** 947 | ** | 123,621 | 57,957 | 331,898 | 86,651 |
| Advertising expenses | 19,704 | ** 5,341 | ** | 53,831 | 161,990 | 734,641 | 212,072 |
| Car and truck expenses | 295,577 | ** 103,652 | ** | 200,580 | 305,539 | 2,787,640 | 1,338,522 |
| Commissions | * 177 | ** 85 | ** | 25,031 | 69,852 | 550,279 | 273,098 |
| Contract labor | 73,234 | ** 55,953 | ** | 174,177 | 543,686 | 2,747,526 | 1,697,683 |
| Depletion | 0 | ** | ** | * 31 | * 15 | 17,755 | 16,530 |
| Depreciation | 36,078 | ** 66,259 | ** | 111,475 | 124,461 | 1,409,747 | 486,646 |
| Employee benefit programs | * 11,492 | ** 816 | ** | 4,569 | 42,008 | 175,453 | 64,723 |
| Insurance | 35,614 | ** 19,767 | ** | 29,962 | 47,165 | 432,673 | 195,216 |
| Legal and professional services | 27,608 | ** 5,834 | ** | 47,151 | 119,280 | 823,777 | 479,653 |
| Meals and entertainment deducted | 19,414 | ** 5,421 | ** | 32,771 | 89,014 | 690,168 | 401,693 |
| Mortgage interest | 0 | ** 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 |
| Office expenses | 48,748 | ** 4,521 | ** | 54,446 | 135,636 | 825,796 | 380,442 |
| Pension and profit-sharing plans | * 1,517 | ** 1,234 | ** | * 2,255 | 11,722 | 140,452 | 104,545 |
| Rent paid on machinery and equipment | 2,861 | ** 2,039 | ** | 16,167 | 21,081 | 265,222 | 140,273 |
| Rent paid on other business property | * 17,937 | ** 11,778 | ** | 168,202 | 77,526 | 957,591 | 354,956 |
| Repairs | 20,384 | ** 12,401 | ** | 16,178 | 28,651 | 278,315 | 84,930 |
| Supplies | 75,467 | ** 23,473 | ** | 113,018 | 113,475 | 1,164,978 | 400,310 |
| Salaries and wages | * 93,322 | ** 81,536 | ** | 154,451 | 559,854 | 3,461,039 | 1,250,997 |
| Taxes paid | 15,441 | ** 13,140 | ** | 36,274 | 86,452 | 643,381 | 245,222 |
| Travel | 33,371 | ** 6,528 | ** | 78,094 | 223,411 | 2,269,471 | 1,481,707 |
| Utilities | 70,434 | ** 24,825 | ** | 124,067 | 183,200 | 1,415,836 | 648,344 |
| Other business deductions | 151,871 | ** 25,484 | ** | 284,226 | 618,951 | 4,712,710 | 2,040,646 |
| Home office business deductions, total | 65,771 | ** 10,443 | ** | 167,812 | 210,452 | 1,141,264 | 594,367 |
| Depreciation, Form 8829 [3] | 4,798 | ** 1,674 | ** | 17,241 | 19,948 | 145,729 | 84,829 |
| Casualty loss, Form 8829 [3] | 0 | ** | ** | 0 | 0 | * 550 | * 394 |
| Excess--casualty depreciations, Form 8829 [3] | * 1,021 | ** 251 | ** | * 9,370 | * 3,700 | 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: <br> 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 |
| Business deductions | * 694 | ** 377 | ** | 25,436 | 34,593 | 335,311 | 176,355 |
| 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]

\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{3}{*}{Net income status, item} \& \multicolumn{4}{|l|}{Professional, scientific, and technical services-continued} \& \multicolumn{3}{|l|}{\multirow[t]{2}{*}{Administrative and support and waste management and remediation services}} \\
\hline \& \multicolumn{4}{|l|}{Other professional, scientific, and technical services - continued} \& \& \& \\
\hline \& 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 \\
\hline \multirow[b]{2}{*}{\begin{tabular}{l}
businesses with and without net income \\
Number of returns [1]
\end{tabular}} \& \multirow[t]{2}{*}{(106)

44,417} \& (107) \& (108) \& \multirow[t]{2}{*}{(109)

$\mathbf{6 4 0 , 5 3 5}$} \& (110) \& (111) \& (112) <br>
\hline \& \& 130,359 \& 36,506 \& \& 2,601,795 \& 2,580,178 \& 21,617 <br>
\hline Business receipts, total [1.2] \& 1,309,289 \& 6,927,573 \& 893,135 \& 31,677,315 \& 71,525,184 \& 68,842,443 \& 2,682,741 <br>
\hline Income from sales and operations [1] \& 1,246,442 \& 6,830,787 \& 889,080 \& 31,237,542 \& 70,268,796 \& 67,599,113 \& 2,669,682 <br>
\hline Other business income (loss) [1] \& 62,848 \& 96,786 \& 4,056 \& 439,774 \& 1,256,389 \& 1,243,329 \& 13,059 <br>
\hline Business deductions, total [1,2] \& 755,482 \& 5,068,390 \& 620,142 \& 20,470,589 \& 49,382,769 \& 47,069,383 \& 2,313,387 <br>
\hline Cost of sales and operations, total \& 90,405 \& 2,076,283 \& 161,624 \& 5,247,284 \& 12,807,421 \& 12,166,028 \& 641,392 <br>
\hline Inventory, beginning of year \& * 10,954 \& 59,746 \& * 18,859 \& 192,418 \& 279,438 \& 243,312 \& 36,127 <br>
\hline Cost of labor \& * 32,776 \& 148,651 \& * 270 \& 731,303 \& 2,177,481 \& 2,109,365 \& 68,116 <br>
\hline Purchases \& * 9,979 \& 968,296 \& * 629 \& 2,806,605 \& 4,946,528 \& 4,702,219 \& 244,309 <br>
\hline Materials and supplies \& 22,437 \& 82,441 \& * 1,087 \& 543,006 \& 2,364,107 \& 2,327,478 \& 36,629 <br>
\hline Other costs \& 26,006 \& 887,986 \& * 159,519 \& 1,195,943 \& 3,305,664 \& 3,012,534 \& 293,130 <br>
\hline Inventory, end of year \& * 11,747 \& 70,837 \& * 18,740 \& 221,990 \& 265,797 \& 228,880 \& 36,918 <br>
\hline Advertising expenses \& 18,344 \& 283,331 \& 7,346 \& 417,298 \& 667,848 \& 639,756 \& 28,091 <br>
\hline Car and truck expenses \& 39,597 \& 296,180 \& 35,139 \& 1,475,208 \& 6,929,529 \& 6,763,356 \& 166,173 <br>
\hline Commissions \& 15,802 \& 99,216 \& * 33,143 \& 218,027 \& 534,453 \& 521,594 \& * 12,860 <br>
\hline Contract labor \& 30,999 \& 273,076 \& 9,414 \& 891,385 \& 3,808,865 \& 3,743,055 \& 65,810 <br>
\hline Depletion \& 0 \& 0 \& 0 \& 1,355 \& 1,364 \& 1,360 \& * 5 <br>
\hline Depreciation \& 56,851 \& 121,117 \& 22,775 \& 1,078,806 \& 2,342,367 \& 2,139,741 \& 202,626 <br>
\hline Employee benefit programs \& 9,091 \& 13,020 \& 15,317 \& 105,601 \& 123,586 \& 111,143 \& 12,443 <br>
\hline Insurance \& 16,459 \& 21,458 \& 3,231 \& 254,665 \& 1,170,638 \& 1,091,414 \& 79,223 <br>
\hline Legal and professional services \& 40,639 \& 77,746 \& 19,362 \& 365,977 \& 510,735 \& 486,681 \& 24,054 <br>
\hline Meals and entertainment deducted \& 7,699 \& 63,865 \& 3,586 \& 278,854 \& 452,702 \& 438,138 \& 14,564 <br>
\hline Mortgage interest \& * 163 \& 4,808 \& * 26 \& 51,491 \& 103,541 \& 94,569 \& 8,971 <br>
\hline Other interest paid on business indebtedness \& 10,260 \& 24,302 \& * 1,212 \& 111,049 \& 262,636 \& 237,689 \& 24,948 <br>
\hline Office expenses \& 20,003 \& 83,076 \& 8,312 \& 442,568 \& 682,039 \& 657,813 \& 24,225 <br>
\hline Pension and profit-sharing plans \& 4,270 \& 1,653 \& * 2,492 \& 31,264 \& 31,857 \& 30,262 \& * 1,595 <br>
\hline Rent paid on machinery and equipment \& 11,399 \& 26,558 \& 736 \& 129,529 \& 432,558 \& 414,828 \& 17,730 <br>
\hline Rent paid on other business property \& 33,231 \& 97,981 \& 3,877 \& 671,929 \& 769,752 \& 717,387 \& 52,365 <br>
\hline Repairs \& 18,800 \& 20,726 \& 2,159 \& 216,008 \& 1,096,603 \& 970,685 \& 125,918 <br>
\hline Supplies \& 24,185 \& 64,428 \& 8,853 \& 850,374 \& 2,415,965 \& 2,354,178 \& 61,787 <br>
\hline Salaries and wages \& 93,585 \& 384,983 \& 111,322 \& 2,112,313 \& 4,911,337 \& 4,674,172 \& 237,165 <br>
\hline Taxes paid \& 17,467 \& 42,410 \& 11,069 \& 404,539 \& 816,998 \& 767,395 \& 49,603 <br>
\hline Travel \& 37,314 \& 145,572 \& 16,165 \& 789,379 \& 611,078 \& 606,951 \& 4,127 <br>
\hline Utilities \& 29,510 \& 157,553 \& 22,833 \& 764,181 \& 1,702,717 \& 1,660,107 \& 42,610 <br>
\hline Other business expenses \& 107,462 \& 578,916 \& 91,883 \& 2,988,141 \& 5,210,642 \& 4,803,652 \& 406,990 <br>
\hline Home office business deductions, total \& 21,756 \& 101,935 \& 25,844 \& 503,927 \& 549,209 \& 547,306 \& 1,903 <br>
\hline Depreciation, Form 8829 [3] \& 5,415 \& 10,948 \& 1,993 \& 69,426 \& 57,822 \& 57,456 \& * 365 <br>
\hline Casualty loss, Form 8829 [3] \& 0 \& 0 \& 0 \& * 320 \& * 1,105 \& * 1,105 \& 0 <br>
\hline Carryover of excess casualty losses and depreciation, Form 8829 [3] \& * 6,945 \& 9,093 \& * 2,801 \& 74,142 \& 69,569 \& 69,556 \& * 12 <br>
\hline Net income less deficit [1,2] \& 561,133 \& 1,871,321 \& 270,396 \& 11,233,676 \& 22,172,416 \& 21,802,650 \& 369,766 <br>
\hline Net income [1,2] \& 730,049 \& 2,142,725 \& 358,090 \& 12,436,553 \& 25,540,283 \& 25,100,525 \& 439,758 <br>
\hline Deficit [2] \& 168,917 \& 271,404 \& 87,694 \& 1,202,878 \& 3,367,867 \& 3,297,875 \& 69,992 <br>
\hline
\end{tabular}

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]

| Net income status, item | Professional, scientific, and technical services-continued |  |  |  | Administrative and support and waste management and remediation services |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Other professional, scientific, and technical services - continued |  |  |  |  |  |  |
|  | 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 <br> Number of returns [1] | 35,176 | 93,516 | 23,423 | 471,364 | 2,171,459 | 2,154,629 | 16,830 |
| Business receipts, total [1,2] | 1,169,835 | 6,276,441 | 795,039 | 28,990,430 | 64,279,203 | 62,108,331 | 2,170,872 |
| Income from sales and operations [1] | 1,129,240 | 6,179,154 | 791,587 | 28,627,660 | 63,348,146 | 61,180,834 | 2,167,312 |
| Other business income | 40,595 | 97,287 | * 3,453 | 362,771 | 931,057 | 927,498 | 3,559 |
| Business deductions, total [1,2] | 439,786 | 4,137,279 | 436,949 | 16,554,445 | 38,751,969 | 37,020,855 | 1,731,114 |
| Cost of sales and operations, total | 74,873 | 1,904,361 | 155,754 | 4,456,373 | 10,572,628 | 10,140,375 | 432,253 |
| Inventory, beginning of year | * 8,738 | 54,572 | * 18,711 | 151,798 | 185,237 | 164,905 | * 20,332 |
| Cost of labor | * 31,437 | 147,062 | * 264 | 704,610 | 1,829,144 | 1,766,941 | * 62,203 |
| Purchases | * 801 | 903,406 | * 404 | 2,557,259 | 4,378,152 | 4,259,068 | 119,084 |
| Materials and supplies | * 19,502 | 76,283 | * 1,087 | 390,069 | 1,948,357 | 1,921,977 | * 26,380 |
| Other costs | * 23,642 | 783,403 | * 154,000 | 809,562 | 2,404,621 | 2,180,713 | 223,908 |
| Inventory, end of year | * 9,246 | 60,365 | * 18,711 | 156,926 | 172,883 | 153,230 | * 19,653 |
| Advertising expenses | 4,873 | 195,866 | 5,665 | 316,165 | 432,109 | 415,052 | 17,057 |
| Car and truck expenses | 32,757 | 188,345 | 15,382 | 1,212,634 | 5,330,153 | 5,186,915 | 143,238 |
| Commissions | * 5,228 | 77,059 | * 6,245 | 188,649 | 452,515 | 440,167 | * 12,348 |
| Contract labor | 12,341 | 218,460 | * 2,615 | 816,427 | 3,378,132 | 3,318,230 | 59,902 |
| Depletion | 0 | 0 | 0 | 1,225 | 1,030 | 1,030 | * 0 |
| Depreciation | 43,002 | 105,898 | 9,875 | 764,326 | 1,676,249 | 1,542,564 | 133,685 |
| Employee benefit programs | * 7,073 | 9,011 | * 4,249 | 90,396 | 104,165 | 92,193 | 11,973 |
| Insurance | 8,035 | 15,354 | 1,498 | 212,570 | 904,280 | 842,667 | 61,613 |
| Legal and professional services | 13,700 | 62,335 | 18,282 | 249,807 | 367,282 | 351,135 | 16,146 |
| Meals and entertainment deducted | 5,147 | 44,404 | 2,521 | 236,401 | 323,046 | 310,957 | 12,089 |
| Mortgage interest | * 163 | * 1,536 | * 26 | 44,266 | 66,695 | 58,469 | * 8,227 |
| Other interest paid on business indebtedness | * 226 | 20,252 | * 186 | 77,259 | 200,227 | 184,890 | 15,337 |
| Office expenses | 7,651 | 59,294 | 2,958 | 375,451 | 434,974 | 419,237 | 15,737 |
| Pension and profit-sharing plans | * 4,192 | 1,572 | * 2,291 | 27,851 | 16,154 | 14,780 | * 1,375 |
| Rent paid on machinery and equipment | 1,315 | 17,071 | * 332 | 106,231 | 273,760 | 261,104 | 12,656 |
| Rent paid on other business property | 14,614 | 74,176 | 2,259 | 511,586 | 536,561 | 520,658 | 15,903 |
| Repairs | 5,025 | 15,028 | 1,278 | 172,054 | 852,542 | 740,476 | 112,066 |
| Supplies | 4,845 | 36,333 | 5,496 | 717,993 | 1,848,970 | 1,795,799 | 53,171 |
| Salaries and wages | 59,893 | 340,384 | 89,120 | 1,720,645 | 3,819,586 | 3,612,946 | 206,640 |
| Taxes paid | 8,749 | 35,277 | 8,614 | 345,520 | 638,404 | 597,761 | 40,643 |
| Travel | 27,101 | 116,000 | 12,898 | 631,766 | 447,792 | 445,590 | 2,202 |
| Utilities | 18,942 | 111,941 | 13,344 | 623,266 | 1,227,930 | 1,198,005 | 29,925 |
| Other business deductions | 66,400 | 398,437 | 63,781 | 2,143,447 | 3,975,136 | 3,666,308 | 308,828 |
| Home office business deductions, total | 13,449 | 80,688 | 9,857 | 442,903 | 438,079 | 436,188 | 1,890 |
| Depreciation, Form 8829 [3] | 1,639 | 8,737 | * 1,013 | 49,511 | 37,639 | 37,284 | * 355 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | * 155 | * 5 | * 5 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | * 633 | * 3,878 | 0 | 7,034 | 19,362 | 19,360 | * 2 |
| Net income [1,2] | 730,049 | 2,142,725 | 358,090 | 12,436,553 | 25,540,283 | 25,100,525 | 439,758 |
| Returns with Schedule C-EZ: |  |  |  |  |  |  |  |
| Business receipts | 107,430 | 90,472 | 94,277 | 1,058,669 | 6,335,019 | 6,298,056 | * 36,963 |
| Business deductions | 4,134 | 14,834 | 10,365 | 129,624 | 703,861 | 697,598 | * 6,263 |
| Net income | 103,296 | 75,638 | 83,912 | 929,045 | 5,631,158 | 5,600,458 | * 30,700 |

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]

\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{3}{*}{Net income status, item} \& Educational services \& \multicolumn{6}{|c|}{Health care and social assistance} \\
\hline \& \multirow[b]{2}{*}{Total} \& \multirow[b]{2}{*}{Total} \& \multicolumn{5}{|c|}{Ambulatory health care services} \\
\hline \& \& \& Total \& Offices of physicians (except mental health specialists) \& Offices of physicians, mental health specialists \& Offices of dentists \& Offices of chiropractors \\
\hline \multirow[b]{2}{*}{\begin{tabular}{l}
businesses with and without net income \\
Number of returns [1]
\end{tabular}} \& (113) \& (114) \& (115) \& \multirow[t]{2}{*}{(116)

180,270} \& \multirow[t]{2}{*}{(117)
31,063} \& (118) \& \multirow[b]{2}{*}{- 36} <br>
\hline \& 757,762 \& 2,115,829 \& 1,136,951 \& \& \& 74,423 \& <br>
\hline Business receipts, total [1.2] \& 11,417,816 \& 119,307,377 \& 96,469,866 \& 31,025,820 \& 3,431,602 \& 27,007,030 \& 4,571,725 <br>
\hline 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 <br>
\hline Other business income (loss) [1] \& 100,144 \& 2,132,414 \& 1,373,042 \& 829,759 \& 49,692 \& 152,907 \& 18,654 <br>
\hline 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 <br>
\hline Cost of sales and operations, total \& 637,500 \& 5,616,686 \& 5,048,977 \& 1,311,235 \& 26,492 \& 1,812,312 \& 191,909 <br>
\hline Inventory, beginning of year \& 71,396 \& 310,214 \& 290,662 \& 47,855 \& * 24,547 \& 30,631 \& * 8,130 <br>
\hline Cost of labor \& 155,225 \& 943,091 \& 812,839 \& 220,466 \& * 9,607 \& 302,912 \& * 18,526 <br>
\hline Purchases \& 212,489 \& 1,694,920 \& 1,561,347 \& 344,813 \& * 20,659 \& 195,288 \& 56,305 <br>
\hline Materials and supplies \& 45,666 \& 934,721 \& 856,800 \& 282,019 \& * 2,213 \& 334,631 \& 18,290 <br>
\hline Other costs \& 243,677 \& 2,101,424 \& 1,871,396 \& 498,272 \& * 7,144 \& 981,916 \& 97,356 <br>
\hline Inventory, end of year \& 90,952 \& 367,684 \& 344,066 \& 82,189 \& * 37,677 \& 33,065 \& * 6,697 <br>
\hline Advertising expenses \& 262,333 \& 1,130,774 \& 1,006,564 \& 202,204 \& 15,180 \& 309,328 \& 147,488 <br>
\hline Car and truck expenses \& 934,908 \& 3,749,396 \& 2,602,966 \& 380,466 \& 67,797 \& 169,673 \& 85,933 <br>
\hline Commissions \& 77,098 \& 297,094 \& 227,620 \& 59,582 \& 14,727 \& 49,558 \& * 7,837 <br>
\hline Contract labor \& 454,366 \& 2,735,355 \& 2,192,555 \& 823,130 \& 85,363 \& 360,403 \& 121,808 <br>
\hline Depletion \& * 467 \& 4,764 \& 4,136 \& 218 \& * 1 \& * 1,482 \& 0 <br>
\hline Depreciation \& 237,649 \& 2,282,125 \& 1,921,415 \& 504,694 \& 56,386 \& 840,502 \& 104,085 <br>
\hline Employee benefit programs \& 28,618 \& 673,844 \& 592,117 \& 224,038 \& 16,437 \& 177,032 \& 35,408 <br>
\hline Insurance \& 105,535 \& 2,062,855 \& 1,767,851 \& 792,514 \& 61,231 \& 392,467 \& 100,866 <br>
\hline Legal and professional services \& 162,483 \& 1,393,716 \& 1,175,228 \& 416,613 \& 39,284 \& 279,564 \& 62,097 <br>
\hline Meals and entertainment deducted \& 100,886 \& 1,238,079 \& 420,551 \& 84,224 \& 18,084 \& 67,190 \& 29,594 <br>
\hline Mortgage interest \& 27,749 \& 319,755 \& 225,761 \& 39,497 \& * 4,845 \& 102,945 \& 20,987 <br>
\hline Other interest paid on business indebtedness \& 28,439 \& 458,279 \& 388,676 \& 84,432 \& 4,773 \& 203,599 \& 15,835 <br>
\hline Office expenses \& 183,093 \& 1,771,178 \& 1,553,819 \& 440,557 \& 59,074 \& 436,977 \& 152,523 <br>
\hline Pension and profit-sharing plans \& 1,793 \& 407,365 \& 391,809 \& 177,804 \& 14,487 \& 165,028 \& 4,988 <br>
\hline Rent paid on machinery and equipment \& 63,998 \& 577,908 \& 426,682 \& 172,012 \& 10,521 \& 74,909 \& 25,094 <br>
\hline Rent paid on other business property \& 718,682 \& 5,328,147 \& 4,521,959 \& 1,182,344 \& 187,423 \& 1,158,273 \& 498,465 <br>
\hline Repairs \& 153,831 \& 994,225 \& 723,545 \& 166,875 \& 17,561 \& 266,141 \& 51,274 <br>
\hline Supplies \& 482,286 \& 4,258,780 \& 3,317,943 \& 1,003,261 \& 39,874 \& 1,414,422 \& 148,298 <br>
\hline Salaries and wages \& 514,820 \& 17,143,905 \& 14,416,386 \& 4,021,675 \& 225,651 \& 6,035,018 \& 519,072 <br>
\hline Taxes paid \& 112,725 \& 2,312,112 \& 1,924,535 \& 509,097 \& 48,064 \& 778,380 \& 76,309 <br>
\hline Travel \& 314,531 \& 912,348 \& 775,096 \& 242,040 \& 44,193 \& 95,800 \& 42,244 <br>
\hline Utilities \& 403,190 \& 2,713,751 \& 1,884,341 \& 407,756 \& 74,219 \& 480,737 \& 131,579 <br>
\hline Other business expenses \& 1,330,131 \& 10,994,472 \& 9,003,926 \& 3,227,189 \& 258,836 \& 2,514,381 \& 322,921 <br>
\hline Home office business deductions, total \& 274,201 \& 1,374,175 \& 332,789 \& 60,543 \& 26,395 \& 12,568 \& 14,349 <br>
\hline Depreciation, Form 8829 [3] \& 35,856 \& 142,713 \& 42,702 \& 11,935 \& 2,593 \& 2,163 \& * 1,737 <br>
\hline Casualty loss, Form 8829 [3] \& * 537 \& * 4,559 \& * 4,524 \& 0 \& 0 \& 0 \& 0 <br>
\hline Carryover of excess casualty losses and depreciation, Form 8829 [3] \& 74,208 \& 72,035 \& 25,870 \& 5,605 \& * 848 \& * 1,861 \& * 455 <br>
\hline 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 <br>
\hline Net income [1,2] \& 4,865,226 \& 50,743,564 \& 41,166,016 \& 14,837,563 \& 2,042,296 \& 8,941,503 \& 1,690,204 <br>
\hline Deficit [2] \& 1,120,937 \& 2,380,715 \& 1,623,770 \& 349,266 \& 26,656 \& 131,668 \& 29,440 <br>
\hline
\end{tabular}

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]

| Net income status, item | Educational services | Health care and social assistance |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Total | Ambulatory health care services |  |  |  |  |
|  |  |  | Total | Offices of physicians (except mental health specialists) | Offices of physicians, mental health specialists | Offices of dentists | Offices of chiropractors |
|  | (113) | (114) | (115) | (116) | (117) | (118) | (119) |
| Number of returns [1] | 594,880 | 1,763,856 | 926,186 | 148,412 | 28,736 | 62,990 | 30,453 |
| Business receipts, total [1,2] | 9,912,379 | 110,135,612 | 90,684,578 | 29,388,545 | 3,383,068 | 25,856,916 | 4,413,887 |
| Income from sales and operations [1] | 9,825,810 | 108,275,356 | 89,446,227 | 28,649,753 | 3,333,416 | 25,705,372 | 4,404,055 |
| Other business income | 86,569 | 1,860,256 | 1,238,351 | 738,792 | 49,652 | 151,544 | * 9,832 |
| Business deductions, total [1,2] | 5,054,323 | 59,395,625 | 49,521,989 | 14,551,780 | 1,340,772 | 16,915,444 | 2,723,683 |
| Cost of sales and operations, total | 316,717 | 4,650,100 | 4,321,348 | 1,178,003 | 26,492 | 1,585,109 | 190,141 |
| Inventory, beginning of year | 15,437 | 253,846 | 246,268 | 42,428 | * 24,547 | 30,631 | * 8,130 |
| Cost of labor | 121,610 | 738,928 | 656,602 | 214,605 | * 9,607 | 275,623 | * 18,526 |
| Purchases | 82,321 | 1,450,101 | 1,348,288 | 280,350 | * 20,659 | 191,420 | 56,002 |
| Materials and supplies | 31,126 | 844,996 | 790,417 | 279,612 | * 2,213 | 321,293 | 18,285 |
| Other costs | 81,599 | 1,666,600 | 1,577,966 | 437,149 | * 7,144 | 799,134 | 95,896 |
| Inventory, end of year | 15,376 | 304,371 | 298,194 | 76,140 | * 37,677 | 32,990 | * 6,697 |
| Advertising expenses | 167,526 | 934,814 | 859,401 | 164,427 | 14,190 | 280,550 | 144,114 |
| Car and truck expenses | 545,376 | 2,782,033 | 1,936,533 | 339,145 | 67,601 | 157,555 | 72,976 |
| Commissions | 73,803 | 237,349 | 171,820 | 48,093 | 14,727 | 48,821 | * 7,727 |
| Contract labor | 410,898 | 2,327,150 | 1,891,013 | 676,462 | 85,031 | 326,089 | 110,643 |
| Depletion | * 464 | 4,030 | 3,703 | 218 | * 1 | * 1,482 | 0 |
| Depreciation | 136,314 | 1,865,731 | 1,618,161 | 452,268 | 36,125 | 732,994 | 82,895 |
| Employee benefit programs | 15,794 | 601,028 | 552,806 | 210,084 | 15,883 | 166,812 | 34,774 |
| Insurance | 71,022 | 1,777,646 | 1,598,544 | 753,685 | 58,649 | 374,657 | 91,288 |
| Legal and professional services | 102,594 | 1,155,510 | 995,756 | 344,214 | 38,003 | 243,544 | 55,140 |
| Meals and entertainment deducted | 70,113 | 944,396 | 327,193 | 74,804 | 17,843 | 60,335 | 27,888 |
| Mortgage interest | 10,973 | 234,769 | 179,739 | 33,300 | * 4,845 | 93,492 | 20,987 |
| Other interest paid on business indebtedness | 5,917 | 353,961 | 320,311 | 65,300 | 3,265 | 182,713 | 15,277 |
| Office expenses | 105,928 | 1,565,737 | 1,412,984 | 412,994 | 55,999 | 420,872 | 143,555 |
| Pension and profit-sharing plans | * 1,726 | 394,148 | 379,658 | 168,423 | 14,487 | 164,022 | 4,785 |
| Rent paid on machinery and equipment | 41,178 | 461,246 | 341,046 | 140,303 | 10,491 | 71,213 | 24,019 |
| Rent paid on other business property | 555,099 | 4,661,248 | 4,099,778 | 1,091,328 | 174,225 | 1,094,375 | 475,357 |
| Repairs | 66,916 | 808,253 | 631,727 | 152,697 | 17,319 | 254,512 | 48,274 |
| Supplies | 294,826 | 3,702,180 | 3,029,982 | 952,608 | 33,015 | 1,357,603 | 136,985 |
| Salaries and wages | 355,069 | 14,925,928 | 13,064,837 | 3,633,639 | 215,035 | 5,770,159 | 496,101 |
| Taxes paid | 83,576 | 1,986,353 | 1,730,111 | 464,208 | 46,443 | 742,052 | 70,920 |
| Travel | 201,297 | 760,640 | 672,277 | 205,773 | 43,630 | 90,233 | 39,803 |
| Utilities | 253,328 | 2,192,378 | 1,627,814 | 366,907 | 72,420 | 456,038 | 124,050 |
| Other business deductions | 878,308 | 8,709,933 | 7,336,387 | 2,561,765 | 249,473 | 2,224,830 | 291,796 |
| Home office business deductions, total | 205,146 | 1,113,869 | 299,639 | 57,380 | 25,576 | 12,027 | 14,187 |
| Depreciation, Form 8829 [3] | 18,640 | 108,535 | 36,711 | 10,875 | 2,571 | 2,022 | * 1,627 |
| Casualty loss, Form 8829 [3] | 0 | * 35 | 0 | 0 | 0 | 0 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | 6,078 | 10,284 | 8,814 | * 578 | 0 | * 1,358 | * 234 |
| Net income [1,2] | 4,865,226 | 50,743,564 | 41,166,016 | 14,837,563 | 2,042,296 | 8,941,503 | 1,690,204 |
| Returns with Schedule C-EZ: <br> Number of returns | 245,861 | 555,973 | 258,141 | 30,704 | 2,506 | 5,560 | * 1,581 |
| Business receipts | 1,103,726 | 5,364,366 | 2,744,863 | 675,931 | 41,854 | 57,918 | * 34,999 |
| Business deductions | 195,345 | 495,749 | 270,603 | 28,792 | 6,146 | 6,292 | * 3,895 |
| Net income | 908,381 | 4,868,617 | 2,474,260 | 647,139 | 35,708 | 51,625 | * 31,104 |

Footnotes at end of table.

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

| Net income status, item | Health care and social assistance - continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Ambulatory health care services-continued |  |  |  |  |  |  |
|  | $\begin{gathered} \text { Offices } \\ \text { of } \\ \text { optometrists } \end{gathered}$ | 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 INCOME 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 | 16,806 | 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 | 130,479 | * 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 | 7,033 | 0 | 9,221 | 0 | * 795 | * 18 |
| Net income less deficit [1,2] | 1,089,183 | 4,943,330 | 449,587 | 2,730,877 | 417,192 | 2,423,333 | 514,206 |
| Net income [1,2] | 1,104,315 | 5,076,341 | 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
[All figures are estimates based on samples -money amounts are in thousands of dollars]

| Net income status, item | Health care and social assistance - continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Ambulatory health care services-continued |  |  |  |  |  |  |
|  | Offices of optometrists | Offices of mental health practitioners and social therapists | Offices of podiatrists | Outpatient care centers and other miscellaneous health practitioners | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services (including ambulance services, blood, organ banks) |
| BUSINESSES WITH NET INCOME <br> Number of returns [1] | (120) | (121) | (122) | (123) | (124) | (125) | (126) |
|  | 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 | 659,404 |
| Cost of sales and operations, total | 738,951 | 222,731 | 14,203 | 225,576 | * 29,606 | 42,982 | 67,553 |
| 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 | * 1,228 |
| Purchases | 562,515 | 79,471 | * 1,307 | 111,181 | * 4,509 | * 2,576 | 38,300 |
| Materials and supplies | 93,962 | * 9,682 | * 9,169 | 21,235 | * 14,843 | * 15,694 | * 4,431 |
| Other costs | 68,105 | 25,198 | * 1,886 | 91,727 | * 8,174 | 18,007 | 25,545 |
| Inventory, end of year | 78,870 | * 14,062 | 0 | 25,026 | * 15,650 | * 7,547 | * 3,535 |
| Advertising expenses | 38,796 | 93,477 | 14,176 | 65,293 | 2,365 | 23,739 | 18,273 |
| Car and truck expenses | 46,146 | 378,334 | 18,451 | 235,010 | 24,643 | 516,256 | 80,416 |
| Commissions | * 2,796 | 15,427 | 0 | 18,258 | * 4,603 | 9,069 | * 2,300 |
| Contract labor | 39,372 | 301,642 | 15,745 | 111,034 | 96,200 | 121,788 | 7,007 |
| Depletion | 0 | * 42 | 0 | * 1,960 | 0 | 0 | 0 |
| Depreciation | 88,161 | 85,978 | 9,112 | 53,248 | 10,489 | 36,503 | 30,388 |
| Employee benefit programs | 31,523 | 37,112 | 7,750 | 26,122 | 5,694 | 12,312 | 4,738 |
| 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 | 8,944 |
| Meals and entertainment deducted | 9,768 | 46,803 | 2,979 | 38,447 | 2,695 | 33,673 | 11,959 |
| Mortgage interest | * 2,769 | * 2,866 | 0 | 4,461 | * 267 | 16,103 | * 647 |
| Other interest paid on business indebtedness | 17,605 | 7,708 | 9,617 | 11,799 | 1,090 | 3,312 | 2,624 |
| Office expenses | 51,546 | 147,389 | 22,465 | 81,456 | 6,522 | 61,625 | 8,560 |
| Pension and profit-sharing plans | 8,732 | 8,527 | 4,008 | 3,220 | * 1,631 | * 1,115 | * 709 |
| Rent paid on machinery and equipment | 7,857 | 40,313 | 6,387 | 12,690 | 7,988 | 16,490 | 3,294 |
| Rent paid on other business property | 235,460 | 564,668 | 114,515 | 250,068 | 14,779 | 58,367 | 26,635 |
| Repairs | 22,175 | 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 | 154,889 |
| Taxes paid | 92,647 | 111,207 | 21,346 | 63,823 | 9,822 | 93,806 | 13,837 |
| Travel | 16,023 | 92,420 | 6,294 | 73,085 | 25,562 | 63,148 | 16,306 |
| Utilities | 68,594 | 220,513 | 35,737 | 130,930 | 13,552 | 118,630 | 20,444 |
| Other business deductions | 285,561 | 678,069 | 89,110 | 463,050 | 100,372 | 283,422 | 108,940 |
| Home office business deductions, total | * 707 | 116,656 | * 1,945 | 38,507 | * 1,098 | 24,190 | 7,365 |
| Depreciation, Form 8829 [3] | * 204 | 13,175 | * 846 | 3,051 | * 139 | 1,309 | * 892 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excess--casualty 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: <br> 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 | 512,230 | 68,684 | 899,232 | 119,454 |
| Business deductions | * 2,194 | 42,980 | * 1,119 | 45,885 | 11,448 | 109,919 | 11,931 |
| Net income | * 62,672 | 222,524 | * 3,071 | 466,345 | 57,236 | 789,313 | 107,523 |

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]

| Net income status, item | Health care and social assistance-continued |  |  | Arts, entertainment, and recreation |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 Number of returns [1] | 6,825 | 73,166 | 898,887 | 1,511,971 | 1,222,431 | 2,896 | 286,644 |
| Business receipts, total [1.2] | 799,972 | 5,075,975 | 16,961,564 | 37,910,425 | 29,051,774 | 143,523 | 8,715,129 |
| Income from sales and operations [1] | 789,472 | 4,915,602 | 16,373,065 | 36,890,728 | 28,157,661 | 143,404 | 8,589,663 |
| Other business income (loss) [1] | * 10,500 | 160,373 | 588,499 | 1,019,697 | 894,112 | * 119 | 125,466 |
| Business deductions, total [1,2] | 293,697 | 4,225,243 | 9,510,901 | 28,791,206 | 20,243,504 | 149,529 | 8,398,173 |
| Cost of sales and operations, total | * 9,730 | 317,167 | 240,812 | 4,697,399 | 2,764,050 | * 19,071 | 1,914,277 |
| Inventory, beginning of year | * 3,929 | * 6,624 | 8,998 | 669,056 | 485,651 | * 5,080 | 178,326 |
| Cost of labor | 0 | 97,572 | * 32,681 | 262,840 | 202,692 | * 6,262 | 53,886 |
| Purchases | * 8,022 | 28,244 | 97,307 | 2,089,503 | 955,688 | * 1,929 | 1,131,886 |
| Materials and supplies | * 79 | 8,236 | 69,606 | 443,904 | 343,953 | * 301 | 99,650 |
| Other costs | * 738 | 186,342 | 42,948 | 1,924,053 | 1,274,860 | * 9,846 | 639,347 |
| Inventory, end of year | * 3,039 | * 9,852 | 10,728 | 691,958 | 498,792 | * 4,346 | 188,820 |
| Advertising expenses | * 507 | 23,602 | 100,101 | 615,836 | 430,999 | 1,479 | 183,358 |
| Car and truck expenses | 19,512 | 177,550 | 949,368 | 2,319,581 | 1,891,391 | * 5,496 | 422,694 |
| Commissions | * 862 | 18,788 | 49,825 | 806,314 | 745,427 | * 307 | 60,580 |
| Contract labor | * 7,736 | 153,071 | 381,993 | 991,774 | 788,201 | * 1,335 | 202,238 |
| Depletion | * 1 | * 423 | * 204 | 4,507 | 3,353 | 0 | * 1,154 |
| Depreciation | 6,545 | 95,451 | 258,714 | 1,678,305 | 1,168,907 | * 8,522 | 500,876 |
| Employee benefit programs | * 7,029 | 61,003 | 13,695 | 113,948 | 42,885 | * 170 | 70,894 |
| Insurance | 8,274 | 86,882 | 199,849 | 314,071 | 209,500 | 3,297 | 101,273 |
| Legal and professional services | 6,056 | 68,024 | 144,408 | 593,049 | 498,343 | 7,306 | 87,400 |
| Meals and entertainment deducted | 3,135 | 72,665 | 741,728 | 461,994 | 403,973 | 2,377 | 55,644 |
| Mortgage interest | * 324 | 56,404 | 37,266 | 64,338 | 41,155 | * 47 | 23,136 |
| Other interest paid on business indebtedness | * 2,704 | 26,065 | 40,834 | 185,639 | 108,952 | * 1,412 | 75,276 |
| Office expenses | 3,602 | 29,364 | 184,394 | 392,869 | 309,565 | 779 | 82,524 |
| Pension and profit-sharing plans | * 11,396 | 2,854 | * 1,306 | 19,619 | 18,590 | 0 | 1,029 |
| Rent paid on machinery and equipment | * 848 | 18,815 | 131,564 | 235,824 | 150,931 | * 18 | 84,875 |
| Rent paid on other business property | * 7,449 | 277,855 | 520,884 | 1,372,558 | 702,873 | * 5,431 | 664,254 |
| Repairs | * 1,325 | 81,847 | 187,509 | 456,427 | 283,166 | * 2,533 | 170,728 |
| Supplies | 5,623 | 182,141 | 753,073 | 1,205,023 | 888,958 | * 6,132 | 309,934 |
| Salaries and wages | * 106,901 | 1,225,726 | 1,394,892 | 1,790,449 | 1,024,983 | * 29,344 | 736,122 |
| Taxes paid | 10,673 | 188,262 | 188,642 | 446,902 | 224,101 | * 8,959 | 213,842 |
| Travel | 1,464 | 25,259 | 110,529 | 1,292,771 | 1,130,729 | * 2,858 | 159,185 |
| Utilities | 7,077 | 157,649 | 664,684 | 1,559,274 | 1,275,251 | 4,509 | 279,513 |
| Other business expenses | 64,537 | 797,351 | 1,128,659 | 6,314,904 | 4,410,495 | 35,061 | 1,869,347 |
| Home office business deductions, total | * 391 | 74,887 | 966,109 | 747,500 | 643,688 | * 3,085 | 100,727 |
| Depreciation, Form 8829 [3] | * 107 | 11,827 | 88,077 | 76,706 | 64,558 | * 37 | 12,111 |
| Casualty loss, Form 8829 [3] | 0 | 0 | * 35 | * 10,269 | * 105 | 0 | * 10,164 |
| Carryover of excess casualty losses and depreciation, Form 8829 [3] | * 25 | * 6,088 | 40,051 | 117,533 | 99,156 | * 37 | 18,340 |
| Net income less deficit [1,2] | 506,276 | 857,918 | 7,456,409 | 9,269,763 | 8,868,689 | -6,006 | 407,081 |
| Net income [1,2] | 510,278 | 1,013,872 | 8,053,398 | 13,175,498 | 11,817,566 | * 31,342 | 1,326,590 |
| Deficit [2] | * 4,002 | 155,954 | 596,989 | 3,905,734 | 2,948,877 | 37,348 | 919,509 |

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]

| Net income status, item | Health care and social assistance-continued |  |  | Arts, entertainment, and recreation |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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) |
| Number of returns [1] | 6,805 | 57,717 | 773,147 | 961,137 | 769,298 | * 859 | 190,980 |
| Business receipts, total [1,2] | 796,583 | 3,581,192 | 15,073,259 | 29,404,082 | 23,696,668 | * 139,375 | 5,568,039 |
| Income from sales and operations [1] | 786,157 | 3,488,677 | 14,554,295 | 28,836,215 | 23,191,403 | * 139,304 | 5,505,507 |
| Other business income | * 10,426 | 92,515 | 518,964 | 567,867 | 505,265 | * 70 | 62,532 |
| Business deductions, total [1,2] | 286,305 | 2,567,319 | 7,020,012 | 16,240,930 | 11,883,281 | * 108,033 | 4,249,616 |
| Cost of sales and operations, total | * 9,730 | 128,669 | 190,354 | 3,334,226 | 2,022,875 | * 8,945 | 1,302,406 |
| Inventory, beginning of year | * 3,929 | * 1,019 | * 2,629 | 278,271 | 232,850 | 0 | 45,421 |
| Cost of labor | 0 | * 57,646 | * 24,680 | 169,575 | 145,019 | 0 | 24,556 |
| Purchases | * 8,022 | 16,658 | 77,133 | 1,477,670 | 704,669 | 0 | 773,001 |
| Materials and supplies | * 79 | * 486 | 54,015 | 339,308 | 276,036 | 0 | 63,272 |
| Other costs | * 738 | 53,807 | 34,089 | 1,359,157 | 894,271 | * 8,945 | 455,940 |
| Inventory, end of year | * 3,039 | * 946 | * 2,192 | 289,755 | 229,971 | 0 | 59,784 |
| Advertising expenses | * 507 | 9,690 | 65,217 | 307,263 | 223,729 | * 612 | 82,922 |
| Car and truck expenses | 19,512 | 142,199 | 683,790 | 1,344,900 | 1,122,237 | * 3,487 | 219,175 |
| Commissions | * 862 | 15,764 | 48,903 | 631,993 | 586,291 | 0 | 45,703 |
| Contract labor | * 7,327 | 116,787 | 312,023 | 694,819 | 562,770 | * 579 | 131,470 |
| Depletion | * 1 | * 326 | 0 | 128 | 48 | 0 | * 80 |
| Depreciation | 6,448 | 51,869 | 189,253 | 722,250 | 549,505 | * 6,815 | 165,930 |
| Employee benefit programs | * 6,735 | 31,905 | 9,582 | 30,604 | 23,904 | 0 | 6,700 |
| Insurance | 8,033 | 49,201 | 121,869 | 174,905 | 127,112 | * 2,878 | 44,915 |
| Legal and professional services | 5,939 | 44,485 | 109,330 | 384,131 | 334,365 | * 6,426 | 43,340 |
| Meals and entertainment deducted | 3,134 | 41,183 | 572,885 | 270,518 | 243,332 | * 1,674 | 25,512 |
| Mortgage interest | * 100 | 36,815 | 18,115 | 29,795 | 25,703 | 0 | 4,092 |
| Other interest paid on business indebtedness | * 2,704 | 9,521 | 21,426 | 44,124 | 26,694 | * 1,156 | 16,274 |
| Office expenses | 3,600 | 21,181 | 127,972 | 238,080 | 187,564 | * 429 | 50,087 |
| Pension and profit-sharing plans | * 11,396 | 1,787 | * 1,306 | 12,319 | 11,365 | 0 | * 954 |
| Rent paid on machinery and equipment | * 779 | 8,876 | 110,544 | 156,880 | 104,933 | * 3 | 51,944 |
| Rent paid on other business property | * 7,439 | 180,668 | 373,363 | 840,955 | 457,189 | * 3,413 | 380,354 |
| Repairs | * 1,243 | 50,765 | 124,518 | 183,399 | 106,920 | * 667 | 75,812 |
| Supplies | 5,041 | 123,560 | 543,598 | 649,340 | 484,608 | * 3,331 | 161,402 |
| Salaries and wages | * 105,892 | 755,444 | 999,755 | 703,296 | 412,795 | * 25,148 | 265,353 |
| Taxes paid | 10,652 | 110,750 | 134,841 | 235,282 | 141,806 | * 8,627 | 84,850 |
| Travel | 1,449 | 17,219 | 69,694 | 832,389 | 729,151 | * 2,096 | 101,142 |
| Utilities | 7,011 | 104,428 | 453,125 | 584,019 | 441,647 | * 3,216 | 139,156 |
| Other business deductions | 60,383 | 440,264 | 872,899 | 3,219,081 | 2,428,276 | * 28,397 | 762,407 |
| Home office business deductions, total | * 391 | 67,823 | 746,017 | 519,800 | 451,666 | * 135 | 67,999 |
| Depreciation, Form 8829 [3] | * 107 | * 10,392 | 61,324 | 44,258 | 37,389 | 0 | 6,869 |
| Casualty loss, Form 8829 [3] | 0 | 0 | * 35 | * 10,164 | 0 | 0 | * 10,164 |
| Excess--casualty depreciations, Form 8829 [3] | * 25 | 0 | * 1,445 | 15,082 | 7,243 | 0 | * 7,839 |
| Net income [1,2] | 510,278 | 1,013,872 | 8,053,398 | 13,175,498 | 11,817,566 | * 31,342 | 1,326,590 |
| Returns with Schedule C-EZ: <br> Number of returns | * 1,646 | 10,936 | 285,251 | 286,697 | 210,975 | * 136 | 75,587 |
| Business receipts | * 113,462 | 76,832 | 2,429,209 | 1,369,534 | 1,105,809 | * 228 | 263,496 |
| Business deductions | * 1,424 | * 12,214 | 211,507 | 294,198 | 216,520 | 0 | 77,677 |
| Net income | * 112,037 | 64,618 | 2,217,702 | 1,075,336 | 889,289 | * 228 | 185,818 |

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]


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]


[^10]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]

| Net income status, item | Other services-continued |  |  |  |  |  |  | Unclassified establishments |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Auto repair and maintenance |  |  |  | Miscellaneous repairs | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations |  |
|  | Total | Automotive mechanical and electrical repair and maintenance | Automotive body shops | Other auto repair and maintenance (including oil change, lube, and car washes) |  |  |  |  |
|  | (141) | (142) | (143) | (144) | (145) | (146) | (147) | (148) |
| BUSINESSES WITH AND WITHOUT NET INCOME <br> 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 | * 730 | * 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 | 11,787 | 47,780 |
| Rent paid on other business property | 1,313,799 | 765,861 | 261,771 | 286,167 | 376,646 | 5,097,303 | 62,276 | 111,627 |
| Repairs | 339,607 | 164,638 | 65,171 | 109,798 | 154,558 | 730,113 | 25,044 | 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 | 2,939,167 | * 14,760 | 105,815 |
| Taxes paid | 710,123 | 328,050 | 208,151 | 173,922 | 225,017 | 737,714 | 9,412 | 36,454 |
| Travel | 101,881 | 36,211 | 26,654 | 39,016 | 78,485 | 418,854 | 117,981 | 73,952 |
| Utilities | 979,405 | 446,214 | 248,336 | 284,855 | 462,300 | 2,387,153 | 141,881 | 178,371 |
| Other business expenses | 1,773,744 | 823,438 | 529,310 | 420,997 | 964,157 | 3,319,054 | 533,186 | 755,175 |
| Home office business deductions, total | 72,900 | 46,487 | * 16,600 | 9,813 | 156,054 | 387,375 | 61,203 | 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 | 695,495 | 2,811,815 | 18,143,870 | 1,679,469 | 2,863,095 |
| Net income [1,2] | 4,049,839 | 2,051,007 | 977,892 | 1,020,939 | 3,549,892 | 20,653,489 | 2,045,504 | 3,598,054 |
| Deficit [2] | 1,172,531 | 548,171 | 298,917 | 325,444 | 738,076 | 2,509,619 | 366,035 | 734,959 |

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]

| Net income status, item | Other services-continued |  |  |  |  |  |  | Unclassified establishments |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Auto repair and maintenance |  |  |  | Miscellaneous repairs | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations |  |
|  | Total | Automotive mechanical and electrical repair and maintenance | Automotive body shops | Other auto repair and maintenance (including oil change, lube, and car washes) |  |  |  |  |
|  | (141) | (142) | (143) | (144) | (145) | (146) | (147) | (148) |
| BUSINESSES WITH NET INCOME 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 | 251,015 | 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 | 41,727 | 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 | * 664 | 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 | 6,432 | 19,035 | 54,365 | 283,789 | 84,843 | 31,681 |
| Utilities | 703,984 | 357,313 | 166,993 | 179,678 | 328,291 | 1,911,414 | 83,097 | 101,547 |
| Other business deductions | 1,288,120 | 676,257 | 311,065 | 300,798 | 752,251 | 2,685,074 | 325,999 | 363,704 |
| Home office business deductions, total | 64,458 | 44,559 | * 14,797 | 5,102 | 122,936 | 283,811 | 47,297 | 35,300 |
| Depreciation, Form 8829 [3] | 7,141 | * 2,874 | * 707 | * 3,559 | 13,322 | 20,994 | 4,889 | * 1,768 |
| Casualty loss, Form 8829 [3] | 0 | 0 | 0 | 0 | * 277 | 0 | 0 | 0 |
| Excess--casualty depreciations, Form 8829 [3] | * 5,774 | * 66 | * 2,412 | * 3,296 | * 373 | * 6,030 | * 113 | * 14 |
| Net income [1,2] | 4,049,839 | 2,051,007 | 977,892 | 1,020,939 | 3,549,892 | 20,653,489 | 2,045,504 | 3,598,054 |
| Returns with Schedule C-EZ: <br> 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 | 559,766 | 4,809,346 | 464,989 | 1,812,200 |
| Business deductions | 53,778 | 30,255 | * 12,711 | 10,812 | 75,033 | 585,845 | 36,353 | 176,041 |
| Net income | 288,095 | 201,067 | 33,909 | 53,120 | 484,733 | 4,223,501 | 428,636 | 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.
 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.
 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.


[^0]:    ${ }^{4}$ 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.
    ${ }^{5}$ Business deductions include the home office business deductions. After 1990, home office expenses were calculated separately on Form 8829, Expenses for Business Use of Your Home, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and "other" expenses on Schedule C.

[^1]:    
    
    
    
    
    
    
     had less effect on their depreciation deductions.

[^2]:    
    
    
    
    
    
     4835, Farm Rental Income and Expenses.

[^3]:    ${ }^{9}$ 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.

[^4]:    SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

[^5]:    SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2015.

[^6]:    ${ }^{11}$ 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.

[^7]:    Footnotes at end of table.

[^8]:    Footnotes at end of table.

[^9]:    Footnotes at end of table.

[^10]:    Footnotes at end of table.

