

Sole Proprietorship Returns, Tax Year 2018

by Adrian Dungan

For Tax Year 2018, there were approximately 27.1 million individual income tax returns that reported nonfarm sole proprietorship activity, a 2.6-percent increase from Tax Year 2017. Total receipts reported by nonfarm sole proprietorships increased 3.8 percent, while deductions increased 4.7 percent, and profits rose 0.7 percent to \$348.5 billion in 2018. In constant dollars, total receipts rose by 1.4 percent, deductions rose by 2.3 percent, and profits decreased by 1.6 percent. Total profits as a percentage of business receipts were 21.9 percent for the year, down from 22.6 percent for the prior year. The professional, scientific, and technical services sector remained the sector with the largest share of profits at 24.4 percent, with profits increasing by 2.6 percent to \$85 billion. Most sectors saw increases in profits, with the largest percentage increase in the arts, entertainment and recreation sector, which increased 11.1 percent to \$12.8 billion.

The construction sector reported the largest percentage of total business receipts (17 percent) and total business deductions (18.2 percent). The transportation and warehousing sector reported the largest percentage increase in business receipts

(18.2 percent) and also reported the largest dollar increase in business receipts, jumping \$21.6 billion.

Returns and Receipts

Between Tax Years 2017 and 2018, the number of individual income tax returns reporting nonfarm sole proprietorship activity increased 2.6 percent to 27.1 million (Figure A).¹ The transportation and warehousing sector had the largest percentage increase in the number of returns among all sectors, increasing 10 percent for Tax Year 2018 after increasing by 18.6 percent in Tax Year 2017. Growth in ride-sharing businesses contributed to these large increases. The subsector of the transportation and warehousing sector specific to “Taxis, limousines, and other ride-sharing services” accounted for 27.8 percent of the total increase in the number of business returns in the sector for Tax Year 2018. This subsector also made up much of the total increase in the number of business returns for Tax Years 2015 (69.1 percent) and 2016 (79.9 percent) and 2017 (51.6 percent). Between Tax Years 2013 and 2018, the average business receipts per return in this subsector fell from \$36,420 to

Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sector, Tax Years 2017 and 2018

[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]		
	2017	2018	Percentage change	2017	2018	Percentage change	2017	2018	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	26,426.4	27,117.2	2.6	1,531.3	1,589.7	3.8	1,186.5	1,242.4	4.7
Construction	2,832.3	2,901.7	2.4	265.5	269.9	1.6	221.7	225.6	1.8
Wholesale trade (merchant wholesalers)	333.5	349.7	4.9	50.0	53.3	6.6	45.1	48.9	8.5
Retail trade	2,434.0	2,401.8	-1.3	180.8	187.6	3.7	170.5	176.7	3.6
Transportation and warehousing	2,354.3	2,589.2	10.0	118.6	140.2	18.2	102.0	122.4	20.0
Finance and insurance	660.2	673.6	2.0	83.8	90.0	7.4	61.0	66.2	8.5
Real estate and rental and leasing	1,351.7	1,362.2	0.8	93.4	93.0	-0.5	60.5	62.1	2.6
Professional, scientific, and technical services	3,536.3	3,650.3	3.2	200.5	203.6	1.6	117.9	118.8	0.7
Administrative and support and waste management services	2,601.8	2,626.4	0.9	84.4	83.4	-1.3	60.2	60.0	-0.2
Health care and social assistance	2,131.2	2,071.6	-2.8	122.5	120.1	-2.0	75.4	74.3	-1.4
Arts, entertainment, and recreation	1,696.1	1,723.8	1.6	49.4	51.8	4.9	37.9	39.1	3.1
Other services	3,429.9	3,623.4	5.6	113.1	122.9	8.7	83.5	92.2	10.4
All other sectors	3,065.2	3,143.6	2.6	169.3	174.1	2.8	150.9	156.1	3.5

[1] Total business deductions are calculated before subtraction of nonallowable “passive” activity losses and inclusion of 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, November 2020.

¹ For Tax Year 2018, the 27,117,163 nonfarm sole proprietorship returns accounted for an estimated 30,790,001 nonfarm businesses. For purposes of these 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. The Statistics of Income Division applied these classifications on a “per business” (rather than on a “per establishment”) basis 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.

NAICS 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 industry from 1998–2018 with 1997 and prior years may show inconsistencies. A reason for this is that several types of sole proprietorships under NAICS 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 is split into two industrial sectors. The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.



Figure B

Nonfarm Sole Proprietorships: Income Statements, for Taxis and Limousines, Including Ride-Sharing Services, Tax Years 2014–2018

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

Net income status, item	Taxis and Limousines, including ride-sharing services					
	2013	2014	2015	2016	2017	2018
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	230,481	331,281	555,046	847,065	1,037,701	1,103,024
Business receipts, total [1,2]	8,394,177	10,874,894	12,808,899	16,667,209	21,538,304	26,481,055
Income from sales and operations [1]	8,238,769	10,658,172	12,680,939	16,445,007	21,283,180	26,077,063
Other business income (loss) [1]	155,408	216,722	127,959	222,202	255,124	403,992
Business deductions, total [1,2]	6,026,516	8,405,469	10,153,715	13,459,248	17,853,556	22,749,710
Cost of sales and operations	85,707	220,143	200,268	168,933	203,540	137,168
Advertising expenses	58,833	46,425	60,397	69,043	90,730	114,344
Car and truck expenses	1,446,115	2,154,758	2,725,539	4,480,628	6,469,898	8,946,327
Commissions	179,673	230,200	487,736	794,283	1,222,840	1,661,332
Contract labor	193,757	278,918	199,810	179,858	489,904	277,689
Depreciation	252,269	362,876	488,304	459,246	678,466	649,395
Insurance	303,001	403,056	382,624	487,139	520,928	551,804
Legal and professional services	36,102	45,489	60,581	77,012	135,018	189,579
Meals and entertainment deducted	68,614	85,709	89,987	224,901	273,547	295,317
Other interest paid on business indebtedness	49,441	13,270	34,864	30,653	39,506	62,813
Office expenses	21,934	29,264	57,056	75,168	97,634	130,595
Rent paid on machinery and equipment	1,244,278	1,676,672	1,613,450	1,622,525	1,484,949	1,407,164
Rent paid on other business property	149,334	120,421	234,897	227,218	242,263	263,762
Repairs	209,576	289,536	359,142	375,638	528,036	640,663
Supplies	41,890	125,806	99,870	199,312	245,197	387,074
Salaries and wages	115,582	103,728	109,566	219,346	129,258	115,582
Taxes paid	89,953	139,797	122,103	211,215	222,812	263,331
Travel	53,945	73,095	74,806	105,037	206,122	291,242
Utilities	145,183	199,119	320,180	429,427	581,156	749,740
Other business expenses	1,206,370	1,669,365	2,206,131	2,728,782	3,685,076	5,292,885
Net income less deficit [1,2]	2,367,665	2,470,162	2,656,632	3,223,125	3,694,665	3,760,332
Net income [1,2]	2,629,448	2,940,526	3,457,190	4,382,503	5,485,379	6,176,837
Deficit [2]	261,783	470,364	800,558	1,159,378	1,790,714	2,416,505
Returns with Schedule C-EZ:						
Number of returns	23,418	36,026	126,124	193,612	169,286	107,768
Business receipts	223,733	197,099	502,216	595,387	731,185	522,547
Business deductions	39,465	39,656	164,642	198,272	224,661	160,568
Net income	184,268	157,444	337,574	397,116	506,525	361,979

[1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of \$5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

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

[3] Total business deductions will not be equal to the total as items with an estimate based on a small number of sample returns have been removed.

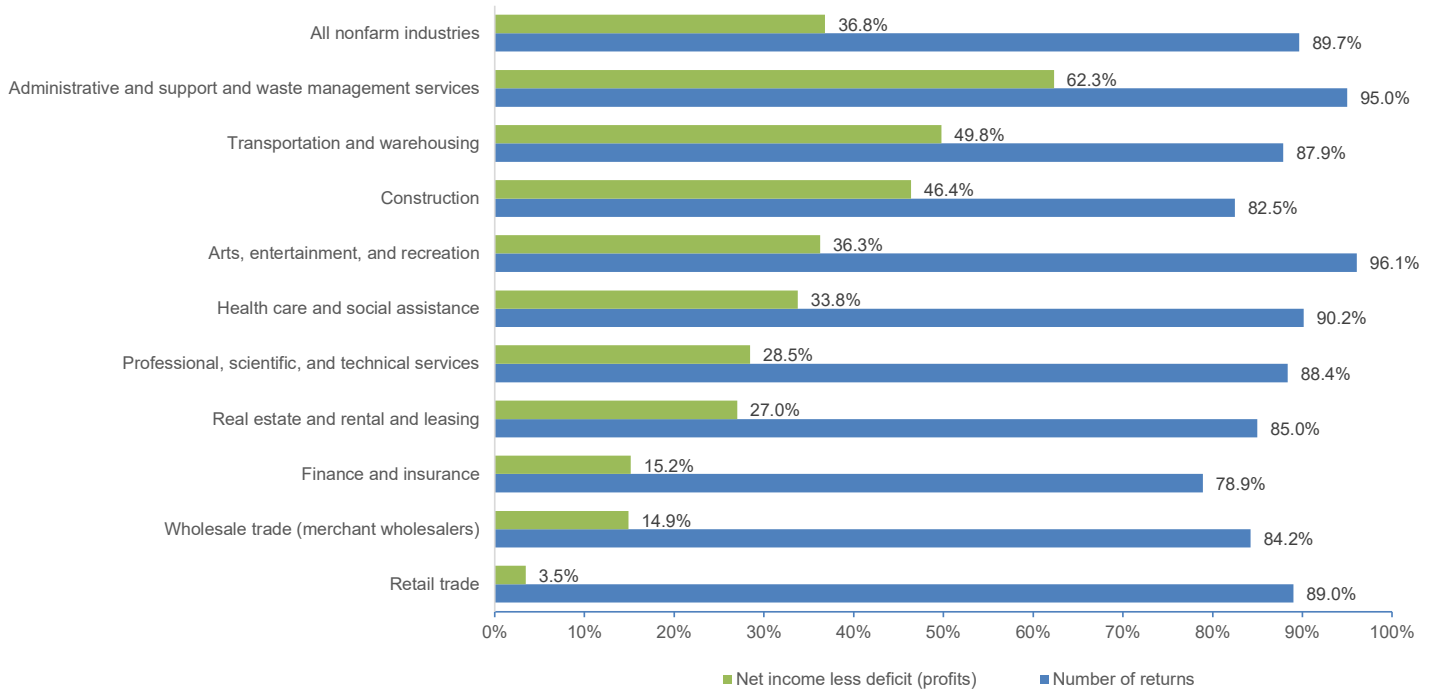
NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2018, November 2020.

\$24,008. This large drop was driven by substantial increases in the number of returns for this subsector coupled with smaller gains in total business receipts over this same period (Figure B). However, average business receipts for 2018 were up from the 2017 level of \$20,756. For the transportation and warehousing sector more broadly, 87.9 percent of the returns had business receipts of \$100,000 or less; these returns accounted for 49.8 percent of total profits (Figure B1). Similarly, both the administrative and support and waste management services and the construction sector had a relatively large percentage of profits accounted for by returns with business receipts of less than

\$100,000. In the administrative and support and waste management services sector, 95 percent of returns had business receipts less than \$100,000; these returns accounted for 62.3 percent of the sectors' total profits. The construction sector had 82.5 percent of such returns, accounting for 46.4 percent of its total profits. The finance and insurance sector and the wholesale trade and retail trade sectors had much lower percentages of profits accounted for by returns with business receipts of \$100,000 or less. The professional, scientific, and technical services sector had the largest number of returns with business receipts less than \$100,000, increasing 3.5 percent to 3.2 million returns.

Figure B1
Nonfarm Sole Proprietorships: Percentage of Industry’s Total Returns and Total Net Income for Returns with Business Receipts Equal To or Less Than \$100,000, by Selected Industry, Tax Year 2018



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020

Overall, returns with business receipts of \$100,000 or less comprised 89.7 percent of all sole proprietor returns but earned just 36.8 percent of the profits.

For all nonfarm sole proprietorship industries, total business receipts (the sum of “income from sales and operations” and “other business income”) increased 3.8 percent, from \$1,531.3 billion to \$1,589.7 billion (Figure A).² The transportation and warehousing sector showed the largest percentage increase in business receipts, increasing 18.2 percent to \$140.2 billion for Tax Year 2018. The finance and insurance business sector

experienced the second largest percentage increase in business receipts, jumping by 7.4 percent to \$90 billion. In constant dollar terms, total business receipts for nonfarm sole proprietorships increased 1.4 percent to \$1,441.3 billion for the year (Figure C).³

Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home offices) in current dollars increased 4.7 percent, from \$1,186.5 billion in Tax

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

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

Year	Indices	Year	Indices	Year	Indices
1988	59.059	2000	78.078	2012	100
1989	61.374	2001	79.79	2013	101.755
1990	63.671	2002	81.052	2014	103.638
1991	65.825	2003	82.557	2015	104.717
1992	67.325	2004	84.78	2016	105.801
1993	68.92	2005	87.421	2017	107.794
1994	70.392	2006	90.066	2018	110.292
1995	71.868	2007	92.486		
1996	73.183	2008	94.285		
1997	74.445	2009	95.004		
1998	75.283	2010	96.111		
1999	76.37	2011	98.118		

Figure C
Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2018

[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	1,137.8	[3]	545.7	924.0	[3]	126.3	213.9	[3]
1989	692.8	1,128.8	-0.8	560.2	912.8	-1.2	132.7	216.2	1.1
1990	730.6	1,147.5	1.7	589.2	925.4	1.4	141.4	222.1	2.7
1991	712.6	1,082.6	-5.7	571.2	867.8	-6.2	141.5	215.0	-3.2
1992	737.1	1,094.8	1.1	583.1	866.1	-0.2	154.0	228.7	6.4
1993	757.2	1,098.7	0.4	600.8	871.7	0.6	156.5	227.0	-0.8
1994	790.6	1,123.2	2.2	623.8	886.2	1.7	166.8	237.0	4.4
1995	807.4	1,123.4	[4]	638.1	887.9	0.2	169.3	235.5	-0.6
1996	843.2	1,152.2	2.6	666.5	910.7	2.6	176.8	241.5	2.6
1997	870.4	1,169.2	1.5	683.9	918.6	0.9	186.6	250.7	3.8
1998	918.3	1,219.8	4.3	716.2	951.3	3.6	202.3	268.7	7.2
1999	969.3	1,269.3	4.1	761.4	997.0	4.8	207.9	272.3	1.3
2000	1,021.0	1,307.6	3.0	806.4	1,032.8	3.6	214.7	275.0	1.0
2001	1,016.8	1,274.4	-2.5	799.6	1,002.2	-3.0	217.4	272.4	-0.9
2002	1,029.7	1,270.4	-0.3	808.9	998.0	-0.4	221.1	272.8	0.1
2003	1,050.2	1,272.1	0.1	820.2	993.5	-0.5	230.3	279.0	2.3
2004	1,139.5	1,344.1	5.7	892.4	1,052.6	5.9	247.6	292.0	4.7
2005	1,222.9	1,398.8	4.1	953.4	1,090.6	3.6	269.9	308.8	5.7
2006	1,278.4	1,419.4	1.5	1,001.1	1,111.5	1.9	278.0	308.7	-0.0
2007	1,324.4	1,432.0	0.9	1,044.3	1,129.2	1.6	280.6	303.4	-1.7
2008	1,317.4	1,397.3	-2.4	1,053.7	1,117.6	-1.0	264.5	280.5	-7.5
2009	1,178.4	1,240.4	-11.2	934.5	983.7	-12.0	244.8	257.7	-8.1
2010	1,195.5	1,243.9	0.3	929.0	966.6	-1.7	267.7	278.5	8.1
2011	1,265.9	1,290.2	3.7	984.2	1,003.1	3.8	282.6	288.1	3.4
2012	1,301.6	1,301.6	0.9	997.6	997.6	-0.6	304.9	304.9	5.8
2013	1,341.6	1,318.4	1.3	1,040.4	1,022.4	2.5	302.3	297.1	-2.6
2014	1,393.9	1,345.0	2.0	1,078.5	1,040.6	1.8	317.1	305.9	3.0
2015	1,443.6	1,379.8	2.6	1,112.8	1,063.6	2.2	331.8	317.2	3.7
2016	1,422.2	1,345.2	-2.5	1,094.9	1,035.6	-2.6	328.2	310.4	-2.1
2017	1,531.3	1,421.7	5.7	1,186.5	1,101.6	6.4	346.2	321.5	3.5
2018	1,589.7	1,441.3	1.4	1,242.4	1,126.4	2.3	348.5	316.0	-1.7

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

[2] 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 2012 = 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, November 2020.

Year 2017 to \$1,242.4 billion in Tax Year 2018 (Figure A).^{4,5} In constant dollars, total business deductions increased 2.3 percent in 2018 (Figure C).

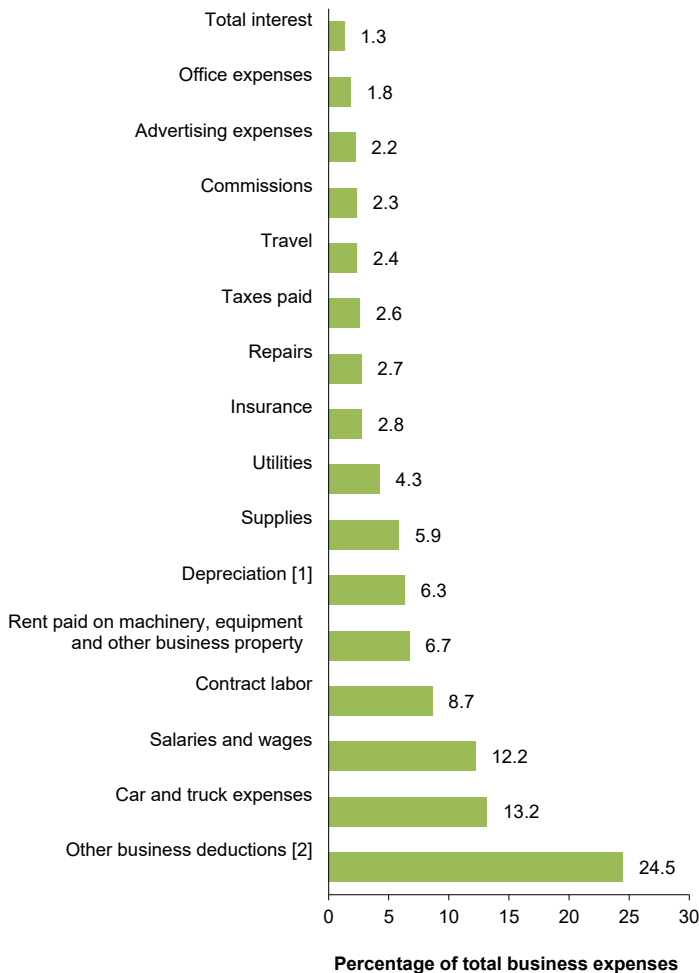
Deductions for the construction sector, the largest sector in terms of total business deductions, increased 1.8 percent, from \$221.7 billion in 2017 to \$225.6 billion in 2018. The transportation and warehousing sector had the largest percentage increase of total business deductions, increasing 20 percent to \$122.4 billion.

The cost of sales and operations, which represented 35.6 percent of total Tax Year 2018 business deductions (\$441.7 billion), increased 2.1 percent from Tax Year 2017 (Table 2). Total business "expenses" (total business deductions minus the cost of sales and operations) were \$800.7 billion for 2018, a 6.2-percent increase from the previous tax year. The main components of total business expenses are highlighted in Figure D. The two largest components were car and truck expenses, accounting for

⁴ Sole proprietors report personal, i.e., nonbusiness income and expense items apart from business income or loss, which is reported on *Profit or Loss From Business* (Schedule C) (or, to a lesser extent, on *Net Profit From Business*) (Schedule C-EZ). Salaries paid to owners are neither deducted as wages paid on Schedule C nor included as wages received on *U.S. Individual Income Tax Return* (Form 1040). Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on *Itemized Deductions* (Schedule A). 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 *Expenses for Business Use of Your Home* (Form 8829) and the deductible portion brought forward to Schedule C. In some cases, these expenses were limited. Starting in Tax Year 2013, sole proprietors could also use a simplified method to determine these costs by reporting on Schedule C square footage (up to 300 square feet) used for the home office. The taxpayer could then take \$5 per square foot as a business expense. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and "other" expenses on Schedule C.

Figure D
Components of Nonfarm Sole Proprietorship Business Expenses
as a Percentage of Total Business Expenses, Tax Year 2018



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

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

NOTES: Total business expenses equals all business deductions minus cost of sales and operations. Percents are based on estimated total business expenses of \$800.7 billion. Detail may not add to 100 percent because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020.

\$105.6 billion (13.2 percent) and salaries and wages, accounting for \$97.9 billion (12.2 percent).

Historically, constant dollar depreciation increased almost every year from 1993 through 2003.⁶ Between Tax Years 2004 and 2009, constant dollar depreciation dropped significantly, going from \$48.1 billion to \$34.5 billion. In Tax Year 2012, it dropped to \$32.5 billion, but subsequently climbed back to \$39 billion by 2017 (Figure E). Increases in Tax Years 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. This change led to a constant dollar depreciation increase of 11.7 percent for 2003, which was the second highest growth in depreciation of any year between Tax Years 1988 and 2018. But, the initial jump in depreciation was followed by trends of decreased depreciation, which is consistent with deductions being accelerated into the year of expensing. Constant dollar declines of depreciation were reported for Tax Years 2005, 2006, and 2007. This downward trend was particularly pronounced 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 3-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 Tax Year 2009 and depreciation dropped 17.3 percent, which was the largest decrease since at least 1988. In Tax Year 2010, the section 179 limit was again doubled to \$500,000, but constant dollar depreciation increased by only 0.4 percent, from \$34.5 billion to \$34.7 billion. The limit was increased as part of the stimulus packages created in response to the Great Recession.⁸ The section 179 limit remained \$500,000 for Tax Years 2011 through 2017. For 2011, constant dollar depreciation dropped by 0.7 percent; in 2012 it dropped another 5.6 percent to \$34.2 billion, the lowest level over the 31 years of this study. The Tax Cut and Jobs Act of 2017 (TCJA) increased the additional first-year depreciation deduction in IRC section 168(k) from 50 percent to 100 percent for qualified property acquired and placed in service after September 27, 2017, and before January 1, 2023. The TCJA also

⁶ Under section 179 of the Internal Revenue Code, the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment that could immediately be deducted on property placed in service after 1992, from \$10,000 to \$17,500. The increase in the constant dollar depreciation deductions for 1993, and subsequent decline in 1995, may be attributed, in part, to this provision of OBRA93. Following the enactment of this provision, the 179 deduction for all individuals (not just sole proprietors) filing *Depreciation and Amortization* (Form 4562) increased 32.4 percent to \$13.5 billion for 1993.

⁷ Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount of a section 179 deduction increased from \$24,000 for 2002 to \$100,000 for 2003 to \$102,000 for 2004, and to \$105,000 and \$108,000 for 2005 and 2006, respectively. This was further expanded to \$125,000 for 2007 by the Small Business and Work Opportunity Tax Act of 2007 (PL 110-28). The Jobs Creation and Worker Assistance Act of 2002 introduced 30-percent bonus depreciation, and the Jobs and Growth Tax Relief Reconciliation Act of 2003 increased the bonus percentage to 50 percent, for property placed in service by January 1, 2005. While bonus depreciation was available to sole proprietors, it was generally not as advantageous as immediate expensing and, therefore, likely had less effect on their depreciation deductions.

⁸ For 2008, the Economic Stimulus Act of 2008 increased the maximum expensing deduction under section 179 to \$250,000. The American Recovery and Reinvestment Act of 2009 extended that level through 2009. For all individual tax returns that filed *Depreciation and Amortization* (Form 4562) the section 179 property deducted as an expense increased by 5.1 percent to \$49.8 billion for 2008. For 2009, when the maximum 179 deduction remained at \$250,000, the amount deducted for all returns decreased by 17.2 percent to \$41.3 billion. The amount deducted as section 179 property on returns that had a Schedule C dropped 19.6 percent to \$16.2 billion between 2008 and 2009. For 2010, the amount taxpayers could deduct as section 179 property increased to \$500,000. This was in accordance with the Small Business Jobs and Credit Act of 2010. The amount deducted by returns with a Schedule C increased to \$18.8 billion, representing a 15.6-percent increase from 2009. For 2010, the amount deducted on all individual returns increased to \$49.6 billion, a 20.3-percent increase from 2009. By 2018, this had increased to \$50.2 billion. These numbers do not reflect depreciation solely deducted on the Schedule C, as this could also include depreciation taken on the *Supplemental Income and Loss* (Schedule E), the *Profit or Loss From Farming* (Schedule F), and the *Farm Rental Income and Expenses* (Form 4835).

Figure E
Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2018

[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	246.4	32.5	44.2	[3]	[3]	[3]
1989	152.4	19.7	24.5	248.3	32.1	39.9	0.8	-1.3	-9.7
1990	161.7	20.2	23.7	254.0	31.7	37.2	2.3	-1.2	-6.8
1991	162.4	20.9	23.1	246.7	31.8	35.1	-2.9	0.1	-5.7
1992	173.5	19.5	23.3	257.7	29.0	34.6	4.5	-8.8	-1.4
1993	177.0	20.5	25.0	256.8	29.7	36.3	-0.3	2.7	4.8
1994	187.8	21.0	26.2	266.8	29.8	37.2	3.9	0.3	2.6
1995	191.7	22.5	26.2	266.8	31.3	36.5	[4]	4.8	-1.9
1996	200.1	23.4	27.4	273.5	31.9	37.4	2.5	2.1	2.4
1997	210.5	23.8	28.6	282.7	32.0	38.5	3.4	0.2	2.8
1998	226.2	23.9	29.1	300.5	31.8	38.7	6.3	-0.7	0.6
1999	233.4	25.5	30.6	305.6	33.3	40.1	1.7	4.9	3.7
2000	245.2	30.5	32.2	314.1	39.1	41.2	2.8	17.2	2.8
2001	250.2	32.8	33.4	313.5	41.1	41.9	-0.2	5.2	1.6
2002	257.3	36.2	36.6	317.4	44.6	45.2	1.2	8.6	7.9
2003	269.1	38.8	41.8	325.9	47.0	50.6	2.7	5.2	11.9
2004	290.5	42.9	42.9	342.6	50.6	50.6	5.1	7.8	0.1
2005	314.8	44.8	39.1	360.0	51.3	44.7	5.1	1.3	-11.7
2006	326.8	48.7	39.0	362.8	54.1	43.3	0.8	5.5	-3.1
2007	335.1	54.5	39.6	362.3	59.0	42.9	-0.1	9.0	-1.0
2008	325.3	60.8	41.4	345.0	64.4	44.0	-4.8	9.3	2.5
2009	308.9	64.1	34.5	325.1	67.4	36.4	-5.8	4.6	-17.3
2010	323.2	55.5	35.1	336.3	57.8	36.5	3.4	-14.3	0.5
2011	337.0	54.3	35.6	343.5	55.4	36.3	2.1	-4.1	-0.7
2012	357.1	52.2	34.2	357.1	52.2	34.2	4.0	-5.8	-5.7
2013	357.4	55.1	35.4	351.3	54.2	34.8	-1.6	3.9	1.5
2014	374.5	57.5	36.6	361.4	55.5	35.3	2.9	2.3	1.5
2015	392.1	60.3	38.4	374.8	57.6	36.7	3.7	3.9	4.1
2016	389.1	60.9	38.4	368.1	57.6	36.3	-1.8	[4]	-1.1
2017	415.8	69.5	42.1	386.0	64.6	39.1	4.9	12.0	7.5
2018	430.0	81.5	50.8	389.9	73.9	46.0	1.0	14.4	17.9

[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 2012 = 100.

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

[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, November 2020.

expanded bonus depreciation to certain used property. Tax Year 2018 was the first year that the TCJA impacted depreciation and accordingly, constant dollar depreciation rose by 18 percent to \$46 billion. This represents the highest percent real growth in depreciation for all 31 years included in this study.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing Schedule C-EZ, *Net Profit From Business*, a simplified version of Schedule C, *Profit or Loss From Business*. (Schedules C and C-EZ are the sources of nonfarm sole proprietorship statistics.) For Tax Year 2018, 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, based only on Schedule C returns, are slightly understated and do not sum to the total deductions in Figure C.

For Tax Year 2018, approximately 5.4 million taxpayers filed the Schedule C-EZ. The sectors with the highest percentage of Schedule C-EZ filers were the administrative and support sector (27.8 percent of total returns) and the health care and social assistance sector (24.3 percent of total returns). The sectors with the lowest rates of Schedule C-EZ filings were real estate and wholesale trade with 9.2 percent and 13 percent of returns respectively (Figure F).⁹

For 2018, business receipts from Schedule C-EZ filers totaled \$45 billion, or 2.8 percent of total business receipts reported.

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 makes up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

Figure F

All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sector, Tax Year 2018

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

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	27,117.2	5,350.7	19.7	1,589,748.6	44,963.8	2.8	1,242,400.4	4,617.2	0.4
Construction	2,901.7	455.2	15.7	269,860.1	4,881.3	1.8	225,606.1	428.1	0.2
Wholesale trade (merchant wholesalers)	349.7	45.3	13.0	53,250.5	427.4	0.8	48,921.6	38.4	0.1
Retail trade	2,401.8	334.4	13.9	187,588.9	1,830.3	1.0	176,712.2	274.8	0.2
Transportation and warehousing	2,589.2	329.8	12.7	140,187.9	1,978.7	1.4	122,388.0	392.3	0.3
Finance and insurance	673.6	78.1	11.6	90,012.3	948.1	1.1	66,157.9	40.4	0.1
Real estate and rental and leasing	1,362.2	130.8	9.6	92,951.7	1,440.8	1.6	62,067.4	191.6	0.3
Professional, scientific, and technical services	3,650.3	662.5	18.1	203,648.3	7,847.4	3.9	118,755.6	612.8	0.5
Administrative and support and waste management services	2,626.4	729.7	27.8	83,385.0	6,192.7	7.4	60,024.8	584.3	1.0
Health care and social assistance	2,071.6	503.8	24.3	120,062.5	5,147.3	4.3	74,319.2	392.4	0.5
Arts, entertainment, and recreation	1,723.8	428.8	24.9	51,768.2	2,183.1	4.2	39,128.7	357.2	0.9
Other services	3,623.4	789.8	21.8	122,912.4	6,920.3	5.6	92,237.0	787.7	0.9
All other industries	3,143.6	862.6	27.4	174,120.7	5,166.6	3.0	156,081.9	517.2	0.3

[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 *Net Profit From Business* (Schedule C-EZ). 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, November 2020.

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 \$1,242.4 billion. The largest concentration of Schedule C-EZ filers was in the administrative and support services sector, which accounted for 7.4 percent of that sector's total business receipts and 1 percent of that sector's total business deductions.

Profits and Losses

Total profits increased 0.7 percent, from \$346.2 billion for Tax Year 2017 to \$348.5 billion for Tax Year 2018. By industrial sector, changes to profits were mixed, with 7 of the 12 sectors analyzed reporting increased sole proprietorship profits (net income less deficit). The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 24.4 percent (\$85 billion), and the sector had a \$2.2 billion (2.6-percent) increase in profits for 2018 compared to the previous year. The second largest sector by profits, health care and social assistance, reported a decrease in profits over last year, falling 2.9 percent to \$45.9 billion. The largest percentage increase in profits was realized in the arts, entertainment and recreation sector, which jumped 11.1 percent for a gain of \$1.3 billion. Figure C 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 2017 and 2018.¹⁰

In constant dollars, total profits dropped by 1.7 percent for 2018 going from \$321.2 billion in 2017 to \$316 billion in 2018. Figure I shows net income less deficits as a percentage of business receipts for 1988 through 2018. In general, this percentage

Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sector, Tax Years 2017 and 2018

[Money amounts are in billions of dollars]

Selected industrial sector	Net income less deficit (profits)		
	2017	2018	Percentage change
	(1)	(2)	(3)
All nonfarm industries	346.2	348.5	0.7
Construction	43.8	44.3	1.2
Wholesale trade (merchant wholesalers)	4.9	4.4	-10.9
Retail trade	10.4	10.9	5.4
Transportation and warehousing	16.8	17.9	6.9
Finance and insurance	22.9	23.9	4.4
Real estate and rental and leasing	33.0	31.0	-6.2
Professional, scientific, and technical services	82.8	85.0	2.6
Administrative and support and waste management services	24.4	23.4	-3.8
Health care and social assistance	47.3	45.9	-2.9
Arts, entertainment, and recreation	11.5	12.8	11.1
Other services	29.6	30.7	3.6
All other sectors	18.9	18.3	-3.1

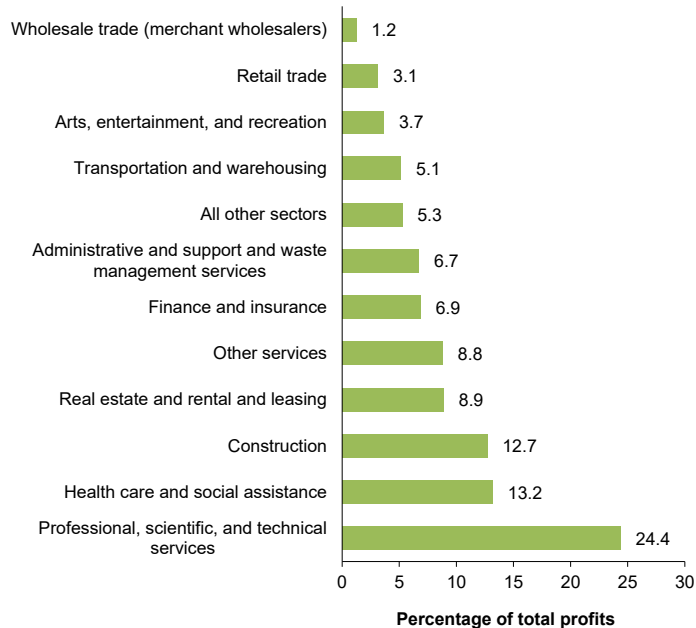
NOTES: Detail may not add to totals because of rounding. Percentage changes were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020.

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 2000s and the Great Recession, starting in 2008. Since 2010, net income less deficit as a percentage of total business receipts has been between 21.9 (2018) and 23.4 percent (2012). The 21.9 percent observed in 2018 is the same as the percentage observed in 2003. Figure E presents net income and deficit

¹⁰ Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.

Figure H
Nonfarm Sole Proprietorships: Selected Industrial Sector Profits as a Percentage of Total Profits, Tax Year 2018



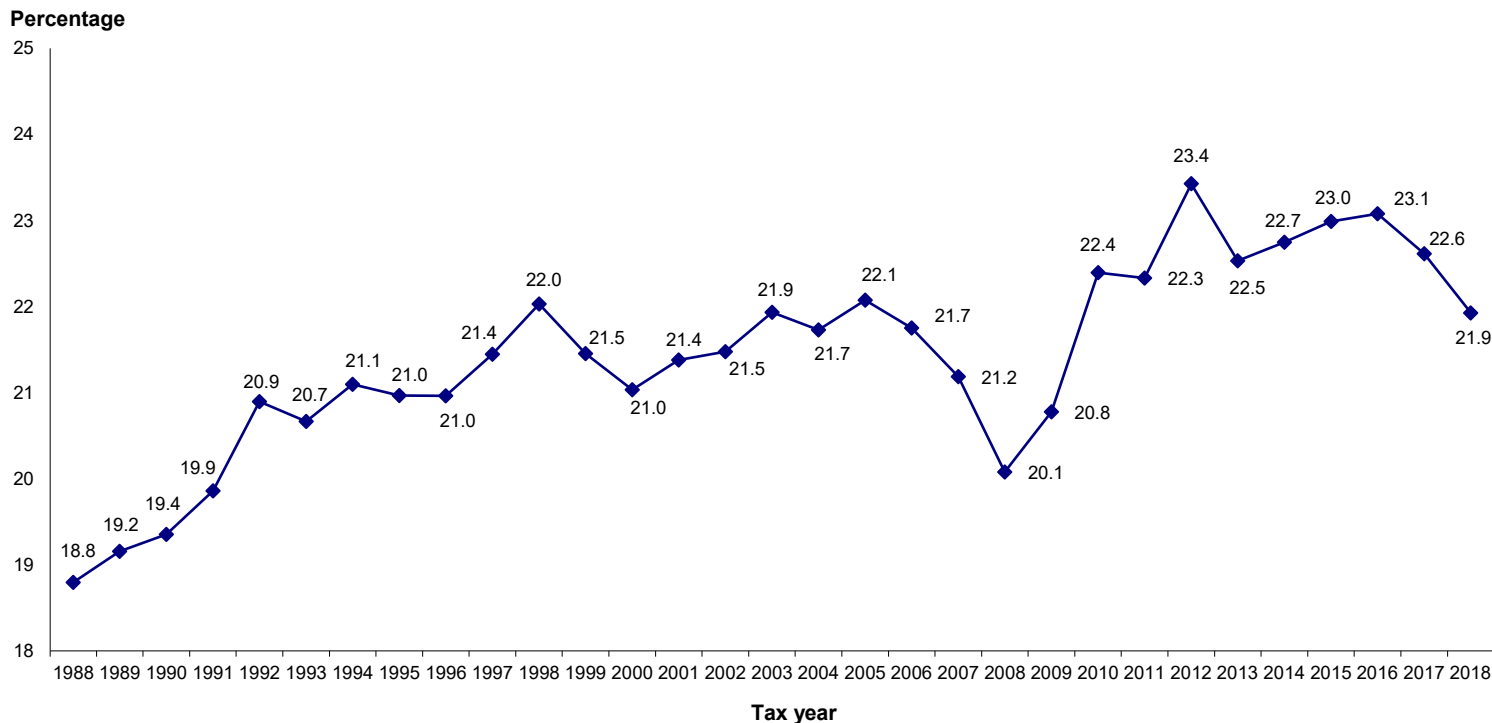
NOTES: Percentages are based on estimated total profits of \$348.5 billion. Detail may not add to 100 percent because of rounding. Profits is a designation for "net income less deficit," discussed elsewhere in this article.
 SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020.

separately for 1988 through 2018 in current and constant dollars. For 2018, net income (in constant dollars) increased by 1 percent and deficit (in constant dollars) increased by 14.4 percent.

Limited Liability Companies

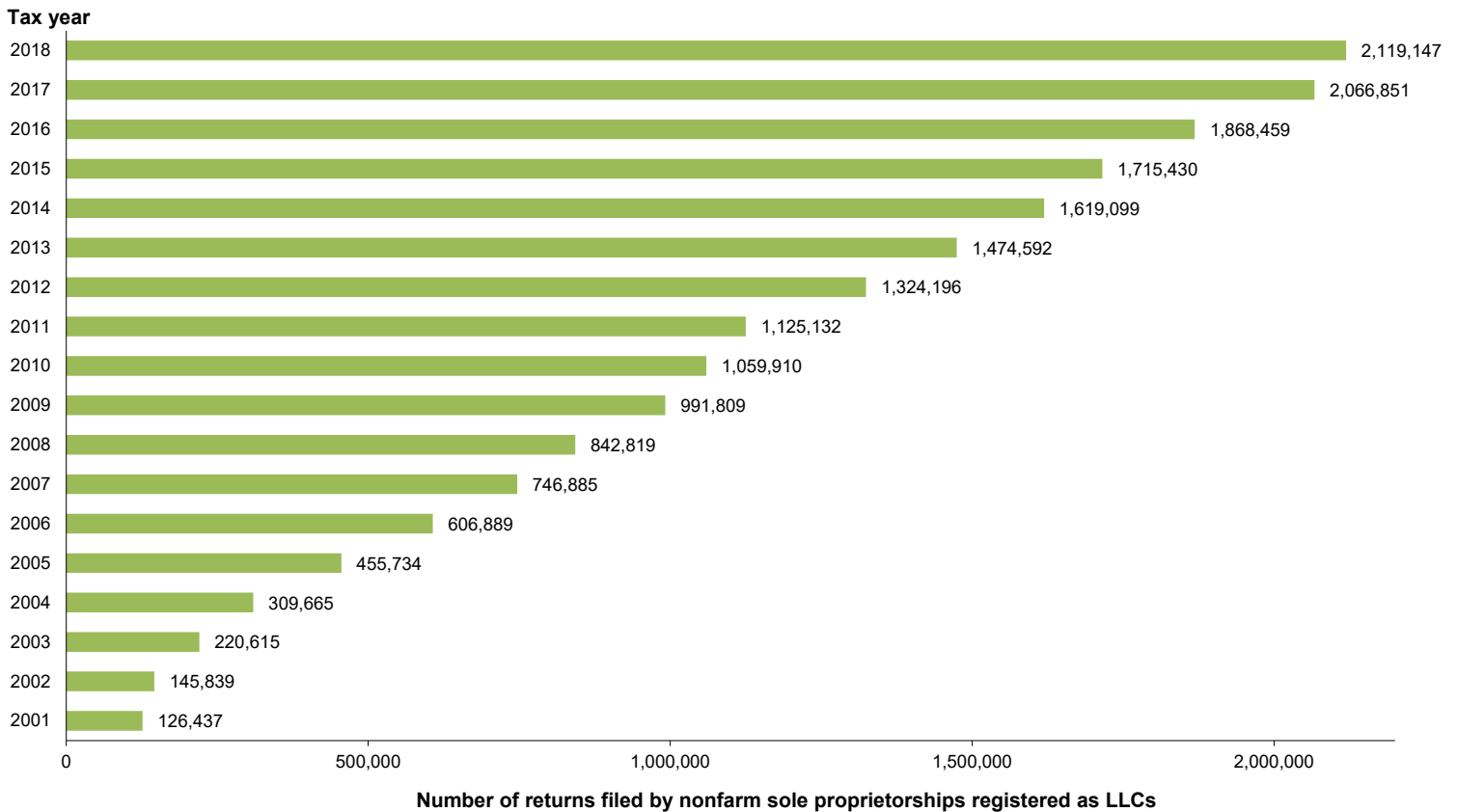
Tax Year 2001 was the first year for which data became available on the number of limited liability companies (LLCs) among nonfarm sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if owned by one individual. In 2001, there were a little over 126,000 sole proprietorship returns that indicated status as an LLC or just 0.7 percent of total sole proprietorship returns (Figure J). In contrast, for Tax Year 2018, there were 2.1 million such sole proprietorships, which accounted for 7.8 percent of the total nonfarm sole proprietorship returns, a more than 16-fold increase in the number of returns since 2001. The share of total nonfarm sole proprietorship business receipts attributed to LLCs also rose during this period, from approximately 2.3 percent in 2001 to 28.9 percent in 2018 (Figure K). 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 15.9 percent in 2018.

Figure I
Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2018



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020.

Figure J
Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2018



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020.

Figure K
Number of Returns, Business Receipts, and Profits for All Nonfarm Sole Proprietorships and Those Registered as Limited Liability Companies (LLCs), Tax Years 2001–2018

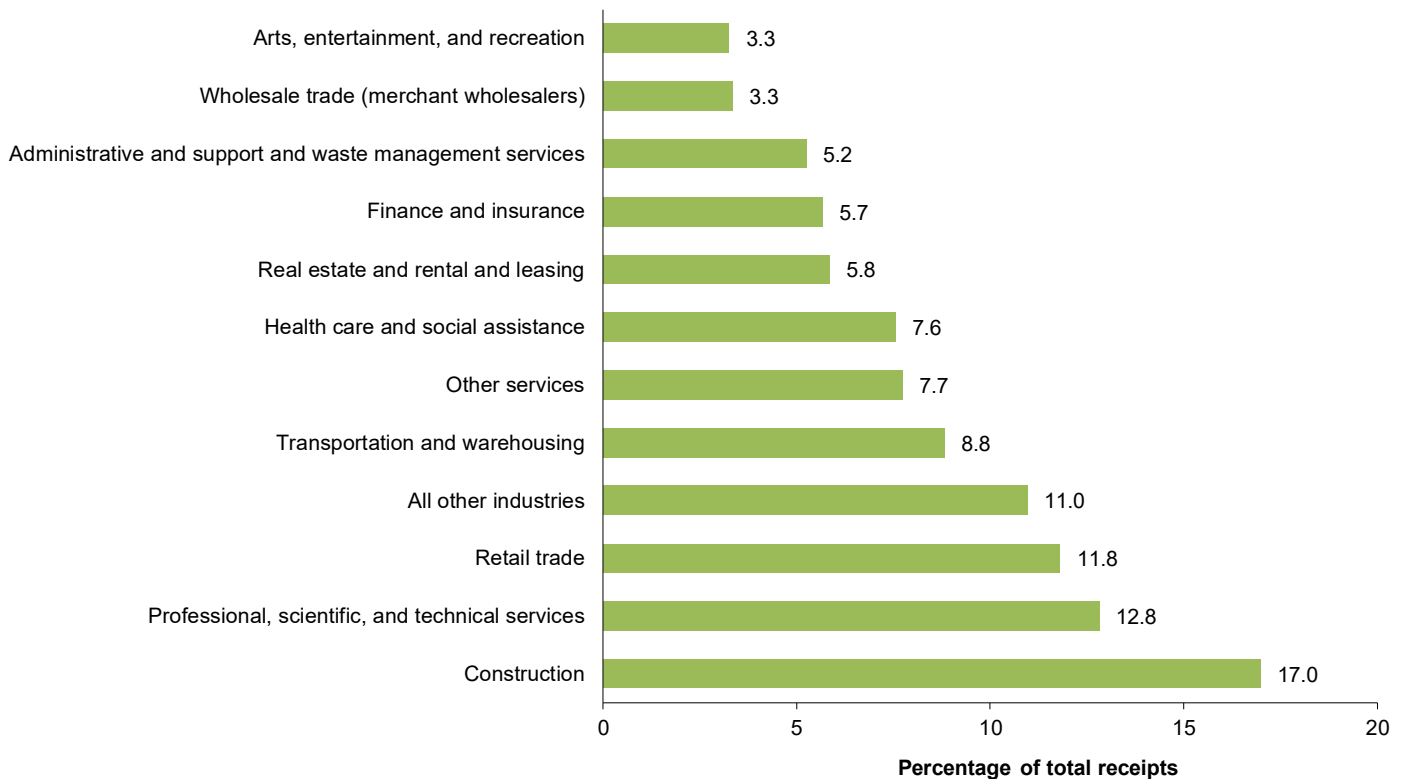
[Money amounts are in thousands of dollars]

Tax Year	Number of returns			Total business receipts			Net income less deficit		
	All Nonfarm Sole Proprietorships	Nonfarm Sole Proprietorships registered as LLCs	LLCs Percentage of all Nonfarm Sole Proprietorships	All Nonfarm Sole Proprietorships	Nonfarm Sole Proprietorships registered as LLCs	LLCs Percentage of all Nonfarm Sole Proprietorships	All Nonfarm Sole Proprietorships	Nonfarm Sole Proprietorships registered as LLCs	LLCs Percentage of all Nonfarm Sole Proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.7	1,016,834,678	23,357,818	2.3	217,385,116	2,259,135	1.0
2002	18,925,517	145,839	0.8	1,029,691,760	39,239,656	3.8	221,113,286	3,378,774	1.5
2003	19,710,079	220,615	1.1	1,050,202,446	55,626,849	5.3	230,308,100	3,847,617	1.7
2004	20,590,691	309,665	1.5	1,139,523,760	82,850,651	7.3	247,567,189	6,743,666	2.7
2005	21,467,566	455,734	2.1	1,222,880,231	119,603,018	9.8	269,919,995	10,902,821	4.0
2006	22,074,953	606,889	2.7	1,278,359,791	151,746,232	11.9	278,032,643	14,270,523	5.1
2007	23,122,698	746,885	3.2	1,324,403,080	185,837,712	14.0	280,557,010	16,235,182	5.8
2008	22,614,483	842,819	3.7	1,317,443,005	205,646,039	15.6	264,508,362	18,215,151	6.9
2009	22,659,976	991,809	4.4	1,178,437,093	205,194,197	17.4	244,821,815	18,522,837	7.6
2010	23,003,656	1,059,910	4.6	1,195,538,629	220,116,934	18.4	267,699,702	23,915,511	8.9
2011	23,426,940	1,125,132	4.8	1,265,939,196	244,024,850	19.3	282,649,926	27,093,827	9.6
2012	23,553,850	1,324,196	5.6	1,301,569,749	291,350,534	22.4	304,895,911	35,841,019	11.8
2013	24,074,684	1,474,592	6.1	1,341,571,082	316,224,871	23.6	302,269,621	37,151,475	12.3
2014	24,631,831	1,619,099	6.6	1,393,884,201	342,093,644	24.5	317,058,087	43,427,440	13.7
2015	25,226,245	1,715,430	6.8	1,443,584,972	370,123,809	25.6	331,832,538	48,902,901	14.7
2016	25,525,915	1,868,459	7.3	1,422,204,586	399,904,053	28.1	328,209,453	51,214,709	15.6
2017	26,426,406	2,066,851	7.8	1,531,346,020	449,128,268	29.3	346,241,776	55,889,306	15.6
2018	27,117,163	2,119,147	7.8	1,589,748,596	459,459,012	28.9	348,509,654	55,514,156	15.9

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020.

Figure L

Nonfarm Sole Proprietorships: Selected Industrial Sector Business Receipts as a Percentage of Total Business Receipts, Tax Year 2018



NOTES: Percentages are based on estimated total business receipts of \$1.6 trillion. Detail may not add to 100 percent because of rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020

Summary

Profits for the 27.1 million returns with sole proprietorship activity for Tax Year 2018 increased by 0.7 percent from Tax Year 2017, to a level of \$348.5 billion. In constant dollars, total nonfarm sole proprietorship profits for 2018 decreased 1.7 percent. The professional, scientific, and technical services sector had the largest profits of any sector, at \$85 billion, representing 24.4 percent of total sole proprietorship profits, followed by the health care and social assistance sector, at \$45.9 billion or 13.2 percent of total profits. Overall sole proprietorship business receipts increased 3.8 percent. The largest industrial sector, based on business receipts, was the construction sector, accounting for 17 percent of total business receipts (Figure L). The transportation and warehousing sector had the largest percentage increases in returns (10 percent) and receipts (18.2 percent).

Data Sources and Limitations

The 2018 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

2019. Returns in the sample were stratified based on: (1) the presence or absence of *Profit or Loss From Business (Sole Proprietorship)* (Schedule C), or *Net Profit From Business* (Schedule C-EZ), and *Farm Income and Expenses* (Schedule F); (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 2018 nonfarm sole proprietorship data are based on a sample of 101,579 returns and a population of 27,422,459 returns.¹¹ The corresponding data for 2017 were based on a sample of 98,246 returns and a population of 26,788,623 returns.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To 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

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 and tentative returns are not reflected in these statistics.

Figure M

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sector, Tax Year 2018

[Coefficients of variation are in percentages]

Selected industrial sector	Coefficients of variation				
	Total business receipts E91540_0	Total business deductions E91530_0	Depreciation E91190_0	Net income E91440_0+	Deficit E91440_0-
	(1)	(2)	(3)	(4)	(5)
All industries (000000-999999)	0.59	0.67	1.47	0.73	1.38
Construction (236100-238990)	2.10	2.22	4.23	2.37	5.50
Wholesale trade (423100-425120)	4.90	5.02	13.71	6.70	9.94
Retail trade (441110-454390)	2.47	2.47	5.49	3.60	4.21
Transportation and warehousing (481000-493100)	2.36	2.35	4.36	3.10	5.07
Finance and insurance (522100-525990)	2.53	2.72	8.54	3.61	6.58
Real estate and rental leasing (531100-533110)	2.63	2.95	4.72	3.18	4.55
Professional, scientific, and technical services (541100-541990)	1.66	2.01	4.79	1.87	4.28
Administrative and support and waste management services (561110-562000)	2.82	3.18	6.27	2.94	5.47
Health care and social assistance (621111-624410)	1.91	2.03	4.94	2.39	6.51
Arts, entertainment, and recreation (711100-713900)	3.43	3.74	6.24	3.85	5.12
Other services (811110-813000)	2.53	2.82	5.61	2.60	4.59
All other industries	2.13	2.15	3.16	2.82	3.60

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2020.

to be. The SOI Sampling Methodology and Data Limitations section of the *SOI Bulletin*, available at <http://www.irs.gov/pub/irs-soi/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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Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2018

[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	27,117,163	1,589,748,596	52,022,365	11,452,287	42,320,734	10,535,743	139,265,542	348,509,654
Agriculture, forestry, hunting, and fishing	320,437	23,139,333	2,340,234	165,760	324,226	269,851	1,966,729	1,459,706
Animal production (including breeding of cats and dogs)	46,206	1,751,008	289,477	1,961	28,478	19,407	183,459	-434,268
Forestry and logging (including forest nurseries, timber tracts)	49,119	6,129,050	649,474	94,372	24,538	70,599	496,777	606,963
Fishing, hunting, and trapping	70,916	2,763,520	593,619	5,860	89,499	36,053	71,791	207,340
Support activities for agriculture and forestry	154,196	12,495,754	807,665	63,567	181,711	143,791	1,214,701	1,079,671
Mining	104,965	11,117,876	1,191,742	79,249	86,168	175,757	830,715	1,395,205
Oil and gas extraction	77,367	6,276,620	546,734	21,472	42,563	83,362	312,646	570,277
Other mining	6,634	1,463,769	302,512	13,568	15,369	59,909	109,986	85,531
Support activities for mining	20,964	3,377,487	342,497	44,209	28,236	32,485	408,084	739,398
Utilities	12,472	594,702	110,178	* 382	3,030	24,744	8,444	55,794
Construction	2,901,667	269,860,103	8,315,387	1,693,183	1,978,255	1,150,668	31,646,794	44,304,538
Construction of buildings	608,117	77,636,683	1,992,581	320,292	422,775	395,695	8,188,877	10,109,819
Heavy and civil engineering construction	58,382	9,166,120	554,849	111,067	50,651	81,182	1,195,324	1,252,169
Specialty trade contractors	2,235,168	183,057,300	5,767,957	1,261,824	1,504,828	673,790	22,262,593	32,942,550
Manufacturing	354,185	33,967,257	1,347,959	181,242	1,067,629	233,814	4,352,277	3,622,232
Food manufacturing	51,926	5,955,668	244,187	25,728	228,442	55,858	745,762	102,189
Textile and textile product mills	12,499	583,918	25,159	* 3,386	* 11,387	* 10,685	* 54,050	30,034
Apparel	14,301	851,324	27,712	** 473	48,266	** 6,678	97,274	-58,202
Leather and allied products	7,540	257,364	* 2,394	**	* 5,322	**	* 4,599	58,883
Wood products	28,148	2,839,173	** 130,155	** 13,894	** 44,717	** 18,234	** 477,732	243,244
Paper products	* 3,040	* 142,667	**	**	**	**	**	* 17,221
Printing and related support activities	22,905	1,918,868	46,791	* 16,089	80,124	16,315	168,241	272,739
Petroleum and coal products	2,661	47,389	* 6,022	**	**	0	* 10,118	-22,436
Chemical manufacturing	22,573	1,950,854	74,018	** 35,712	** 56,948	10,140	116,854	260,129
Plastic and rubber products	5,699	793,690	39,270	* 2,889	15,223	2,484	128,698	123,667
Nonmetallic mineral products	13,147	895,904	46,486	9,581	5,985	11,891	91,142	51,872
Primary metal industries	5,734	471,152	* 9,494	**	* 11,206	* 1,250	* 65,489	81,584
Fabricated metal products	24,796	4,340,654	275,588	** 7,576	74,842	31,614	704,767	552,457
Machinery	23,997	1,839,171	83,642	6,697	64,386	10,048	313,440	289,137
Computer and electronic products	7,521	1,096,720	16,835	**	43,316	* 4,960	145,412	159,058
Electrical equipment, appliances, and components	10,857	1,005,913	23,243	** 2,859	* 64,056	* 6,492	201,865	107,450
Transportation equipment	11,137	604,798	40,447	* 3,382	6,031	4,915	56,251	-2,067
Furniture and related products	21,548	2,223,907	48,127	* 18,186	110,954	8,173	268,744	530,173
Miscellaneous manufacturing	64,156	6,148,122	208,391	34,791	196,425	34,077	701,839	825,100
Wholesale trade (merchant wholesalers)	349,685	53,250,491	958,888	205,826	831,639	231,072	2,638,237	4,353,428
Durable goods, including machinery, wood, metals, etc.	158,053	24,271,882	557,861	118,389	454,207	98,540	1,288,804	1,930,497
Nonurable goods, including food, fiber, chemicals, etc.	113,463	22,267,275	317,609	54,700	287,063	101,369	992,779	1,195,695
Wholesale electronic markets and agents and brokers	78,168	6,711,334	83,418	32,737	90,368	31,163	356,654	1,227,235
Retail trade	2,401,769	187,588,890	3,195,674	687,156	5,790,751	1,109,610	10,329,493	10,938,785
Motor vehicle and parts dealers	147,938	39,240,766	504,221	73,977	623,609	278,637	1,756,277	905,745
Furniture and home furnishing stores	37,749	4,233,446	48,988	19,068	165,359	26,457	333,450	499,096
Electronic stores and household appliance stores	11,425	3,824,552	42,349	91,590	84,559	4,589	252,585	280,253
Building material and garden equipment and supplies dealers	34,348	7,164,429	192,605	22,542	138,955	52,987	702,038	756,458
Food and beverage stores	84,753	25,487,946	392,132	63,791	977,303	95,441	1,960,475	815,883
Health and personal care stores	159,745	8,697,086	88,246	39,172	288,874	47,017	555,898	680,625
Gasoline stations	8,599	14,460,833	195,813	19,479	177,640	90,255	646,869	248,101
Clothing and accessories stores	162,521	11,001,277	204,908	54,766	797,247	77,697	766,617	294,808
Sporting goods, hobby, book, and music stores	97,829	5,567,546	107,379	32,029	297,193	43,847	386,141	161,823
General merchandise stores	32,972	3,608,250	20,777	9,716	121,472	19,138	189,429	194,601
Miscellaneous store retailers	562,742	31,986,823	650,225	171,688	1,578,856	210,624	2,044,052	3,140,822
Electronic shopping and mail-order houses	180,514	10,033,233	91,984	18,921	111,787	63,241	125,691	867,704
Nonstore retailers	880,635	22,282,703	656,046	70,416	427,899	99,679	609,971	2,092,866
Transportation and warehousing	2,589,195	140,187,881	8,757,304	3,423,934	1,347,788	974,487	6,523,062	17,936,113
Air and rail transportation	18,640	1,770,908	611,034	12,560	39,963	53,794	155,157	-213,881
Water transportation	6,406	1,175,947	304,007	* 12,752	8,269	25,811	130,825	-47,498

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2018—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	19,634,588	1,345,893,194	28,759,321	8,305,509	31,702,029	5,795,902	108,125,724	429,990,931
Agriculture, forestry, hunting, and fishing	205,048	17,396,930	1,062,247	108,918	190,873	130,111	1,455,548	3,620,110
Animal production (including breeding of cats and dogs)	18,399	1,073,569	77,233	* 1,012	* 13,058	* 1,226	100,638	255,825
Forestry and logging (including forest nurseries, timber tracts)	34,731	4,663,275	425,234	61,712	11,221	43,985	388,912	859,430
Fishing, hunting, and trapping	45,314	2,108,989	160,322	* 1,388	16,714	16,414	42,544	695,052
Support activities for agriculture and forestry	106,604	9,551,096	399,458	44,806	149,879	68,487	923,453	1,809,803
Mining	67,210	7,946,112	656,850	43,836	51,681	103,948	433,031	2,576,863
Oil and gas extraction	51,255	4,278,792	233,873	6,587	17,685	35,299	168,121	1,475,092
Other mining	2,900	1,239,797	230,868	7,904	* 10,212	53,474	56,260	170,816
Support activities for mining	13,056	2,427,523	192,109	29,344	23,784	15,176	208,650	930,956
Utilities	7,815	487,137	35,507	* 109	2,589	6,144	* 7,295	205,337
Construction	2,397,728	239,628,313	6,006,465	1,405,601	1,602,755	804,856	26,821,152	50,548,580
Construction of buildings	504,498	67,054,525	1,403,579	264,655	325,673	241,157	6,443,962	11,686,869
Heavy and civil engineering construction	45,264	7,523,183	370,706	91,717	45,070	54,186	936,035	1,613,718
Specialty trade contractors	1,847,966	165,050,605	4,232,181	1,049,229	1,232,012	509,513	19,441,155	37,247,993
Manufacturing	222,229	27,204,804	770,631	109,467	770,459	125,667	3,063,985	5,601,108
Food manufacturing	31,144	4,302,489	97,214	7,869	162,654	24,547	425,198	648,650
Textile and textile product mills	4,570	468,889	* 6,459	* 236	* 7,875	* 4,167	* 50,967	94,892
Apparel	3,099	420,617	4,457	** 338	** 32,514	** 1,210	** 45,783	93,465
Leather and allied products	6,137	238,576	* 1,028	**	**	**	**	72,695
Wood products	16,306	2,443,316	** 97,940	** 12,804	** 35,229	** 12,083	** 396,875	305,085
Paper products	* 3,037	* 79,368	**	**	**	**	**	* 30,181
Printing and related support activities	20,070	1,749,736	34,552	* 15,195	75,619	10,343	* 138,274	306,162
Petroleum and coal products	1,217	37,541	**	**	**	0	**	2,526
Chemical manufacturing	15,812	1,455,748	** 43,414	** 5,158	** 9,615	5,505	** 79,865	432,966
Plastic and rubber products	3,444	655,262	3,709	* 341	* 12,065	* 1,052	* 110,693	156,237
Nonmetallic mineral products	9,149	679,982	22,918	* 8,707	* 3,002	8,632	* 52,678	122,775
Primary metal industries	4,706	441,763	* 4,418	**	* 10,941	* 1,023	* 56,931	81,725
Fabricated metal products	12,903	3,715,472	205,460	** 6,268	59,174	25,985	555,797	662,217
Machinery	16,747	1,521,036	70,152	6,695	36,261	5,037	177,362	358,584
Computer and electronic products	4,496	835,100	* 11,165	0	* 27,806	* 1,201	* 39,186	251,530
Electrical equipment, appliances, and components	7,948	757,863	* 8,772	* 2,829	* 57,250	* 3,954	* 152,955	126,281
Transportation equipment	6,922	464,841	8,369	* 3,354	* 3,448	* 1,407	* 34,157	91,648
Furniture and related products	13,759	1,926,347	24,395	* 18,186	85,100	* 5,381	214,401	629,534
Miscellaneous manufacturing	40,762	5,010,858	126,208	21,487	151,908	14,141	532,865	1,133,956
Wholesale trade (merchant wholesalers)	213,067	44,357,850	515,795	140,256	592,369	119,834	1,968,805	6,212,858
Durable goods, including machinery, wood, metals, etc.	93,518	20,164,109	284,811	75,201	351,221	52,232	971,910	2,777,030
Nondurable goods, including food, fiber, chemicals, etc.	70,681	18,580,596	190,595	43,587	191,031	52,115	719,925	1,971,555
Wholesale electronic markets and agents and brokers	48,868	5,613,145	40,389	21,468	50,116	15,487	276,970	1,464,274
Retail trade	1,308,539	149,496,486	1,668,973	440,463	3,843,495	645,782	7,343,599	21,036,650
Motor vehicle and parts dealers	88,891	29,878,060	272,510	51,433	365,188	156,223	1,236,164	2,159,291
Furniture and home furnishing stores	22,832	3,342,451	37,208	4,020	92,794	21,727	275,492	661,674
Electronic stores and household appliance stores	8,164	3,043,686	40,361	85,914	73,105	4,273	158,264	307,820
Building material and garden equipment and supplies dealers	24,378	6,460,995	154,949	17,179	132,553	44,778	633,469	845,474
Food and beverage stores	56,943	21,026,739	212,968	46,833	692,930	55,894	1,431,100	1,314,437
Health and personal care stores	84,917	6,513,430	46,472	17,741	192,468	16,222	356,409	1,155,166
Gasoline stations	6,491	11,838,033	92,421	15,731	117,685	47,754	521,771	414,646
Clothing and accessories stores	80,778	8,723,219	60,489	36,891	555,728	45,902	445,864	1,351,170
Sporting goods, hobby, book, and music stores	50,172	4,170,835	56,638	14,539	198,869	32,568	274,020	600,578
General merchandise stores	21,702	3,005,777	12,886	* 7,336	97,203	17,403	131,061	329,210
Miscellaneous store retailers	335,615	25,155,379	339,228	88,618	1,027,045	105,217	1,396,998	5,550,377
Electronic shopping and mail-order houses	105,658	8,721,553	49,233	17,971	57,432	47,364	102,928	1,491,911
Nonstore retailers	421,999	17,616,328	293,610	36,258	240,496	50,455	380,058	4,854,896
Transportation and warehousing	1,851,556	118,297,870	4,835,313	2,813,058	1,046,981	573,535	4,686,421	25,529,298
Air and rail transportation	14,756	984,467	42,450	1,402	15,737	8,872	62,222	307,815
Water transportation	3,859	564,632	9,344	* 7,642	* 1,900	* 1,919	* 28,634	255,287

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2018—Continued

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

Industrial sector	Businesses with and without net income—continued							
	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)
Truck transportation	704,564	88,582,942	6,182,674	1,638,484	698,122	600,080	4,862,614	11,934,418
Taxi, limousine service, and ridesharing service	1,103,024	26,481,055	652,662	1,407,164	263,762	123,366	191,088	3,760,332
Other transit and ground transportation	248,887	5,514,244	231,191	** 149,577	** 28,370	25,054	290,159	575,034
Pipeline transportation	3,587	548,242	* 305	**	**	* 11	* 7,248	32,005
Scenic and sightseeing transportation	14,014	645,009	153,585	* 21,438	51,379	44,301	79,492	-64,527
Support activities for transportation (including motor vehicle towing)	72,062	5,632,641	453,890	43,839	107,355	40,781	510,945	521,898
Couriers and messengers	406,203	8,992,482	133,171	107,381	88,540	54,916	230,855	1,335,385
Warehousing and storage facilities	11,809	844,410	34,785	30,740	62,028	6,374	64,679	102,946
Information	366,120	13,616,278	678,865	145,317	326,667	90,478	981,823	3,264,124
Publishing industries (except internet)	48,970	1,849,695	16,630	2,732	37,537	3,631	107,146	587,083
Motion picture and sound recording	142,000	4,279,443	393,499	62,953	171,219	26,964	285,894	767,092
Broadcasting (except internet) and telecommunications and internet service providers	59,412	3,226,195	127,776	73,073	52,558	17,700	250,151	683,915
Data processing, internet publishing and broadcasting, and web search portals	115,738	4,260,945	140,960	6,559	65,353	42,183	338,631	1,226,034
Finance and insurance	673,588	90,012,296	966,787	248,820	1,757,690	550,560	5,324,330	23,889,197
Credit intermediation and related activities	38,909	2,965,081	63,645	19,836	53,627	80,743	200,166	554,845
Securities, commodity contracts, and other financial investments	190,064	51,464,847	396,422	88,737	550,602	242,766	2,077,118	9,956,287
Investment bankers and securities dealers	10,387	6,282,912	8,484	3,189	23,580	8,791	99,255	594,733
Securities brokers	12,893	4,927,187	40,926	10,637	20,687	6,134	74,598	949,529
Commodity contracts brokers and dealers	5,873	1,451,448	18,904	* 166	** 5,917	5,208	53,141	112,794
Securities and commodity exchanges	581	1,026,759	* 326	0	**	1,359	* 1,956	-18,194
Other financial investment activities (investment advice)	160,331	37,776,541	327,782	74,745	500,417	221,274	1,848,168	8,317,425
Insurance agents, brokers, and related activities	434,562	35,239,655	502,781	140,109	1,151,387	226,522	3,039,195	13,248,586
Insurance agencies and brokerages	314,606	26,815,586	373,572	122,196	989,228	185,765	2,592,533	9,470,913
Other insurance related activities and other financial vehicles	119,956	8,424,069	129,208	17,914	162,158	40,757	446,662	3,777,673
Funds, trusts, and other financial vehicles	10,052	342,713	* 3,940	* 138	* 2,075	* 529	* 7,851	129,479
Real estate and rental and leasing	1,362,185	92,951,678	4,487,072	403,484	1,487,244	1,243,432	3,282,293	30,966,372
Real estate	1,297,399	86,908,107	2,222,708	331,276	1,320,641	1,046,739	2,864,142	31,475,940
Lessors of real estate (including miniwarehouses and self storage)	61,383	3,187,678	404,233	6,004	97,000	273,194	88,115	390,642
Offices of real estate agents, brokers, property managers, and appraisers	981,747	59,125,445	1,215,464	253,861	907,787	358,928	1,841,579	25,940,821
Other activities related to real estate	254,269	24,594,985	603,010	71,412	315,854	414,618	934,448	5,144,476
Rental and leasing services	63,275	5,977,504	2,261,356	72,171	164,765	192,427	412,788	-503,443
Automotive equipment rental and leasing	24,911	1,407,370	504,259	** 17,814	48,147	39,027	59,815	-109,858
Consumer electronics and appliances rental	* 347	* 47,003	* 22,505	**	0	* 2,943	* 3,577	* -1,951
Formal wear and costume rental	**	**	**	**	**	**	**	**
Video tape and disc rental	** 1,479	** 139,310	** 13,301	** 434	** 23,825	** 359	** 47,557	** -434
Home health equipment rental	**	**	0	0	0	0	0	**
Recreational goods rental	1,369	68,195	151,986	**	* 3,653	* 4	* 2,077	-152,318
All other consumer goods rental	8,899	766,845	157,228	** 3,231	31,049	23,026	48,648	54,107
General rental centers and other consumer goods rental	4,513	474,407	31,241	* 1,994	* 10,047	9,178	15,649	39,047
Commercial and industrial machinery and equipment rental and leasing	21,757	3,074,375	1,380,836	48,698	48,044	117,890	235,465	-332,037
Lessors of nonfinancial intangible assets (except copyrighted works)	1,511	66,067	* 3,009	* 37	* 1,839	* 4,265	* 5,362	-6,124
Professional, scientific, and technical services	3,650,330	203,648,342	4,385,260	1,038,443	5,007,993	945,603	17,241,836	84,984,173
Legal services	349,241	40,894,359	369,105	167,399	1,813,413	202,486	4,461,894	18,142,013
Offices of certified public accountants	35,239	4,466,006	112,418	15,571	233,372	76,677	707,897	1,753,455
Other accounting services	365,154	10,290,894	257,413	53,691	264,175	76,150	707,401	4,391,474
Architectural, engineering, and related services	291,771	17,525,213	626,807	146,763	310,671	78,647	1,830,698	5,596,835
Architectural services	111,893	7,048,920	292,524	86,570	160,344	36,519	853,797	1,513,492
Engineering services	105,520	7,275,221	266,481	51,561	126,582	32,127	569,924	2,732,772
Drafting, building inspections, and geophysical surveying	59,330	2,417,640	46,936	* 2,916	7,755	8,230	238,967	1,086,345
Surveying and mapping (except geophysical) services	10,692	576,533	13,491	* 5,532	* 10,854	* 1,100	128,924	216,553
Testing laboratories	4,335	206,899	* 7,375	* 183	* 5,136	* 671	* 39,085	47,673

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2018—Continued

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

Industrial sector	Businesses with net income—continued							
	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)
Truck transportation	582,576	76,446,928	4,106,000	1,352,961	597,616	409,422	3,668,282	14,287,841
Taxi, limousine service, and ridesharing service	742,960	22,722,241	324,000	1,191,450	182,000	55,438	69,713	6,176,837
Other transit and ground transportation	155,175	4,356,098	76,399	95,995	23,015	6,423	212,953	1,217,147
Pipeline transportation	* 2,551	* 546,215	**	**	**	* 11	* 7,248	* 42,191
Scenic and sightseeing transportation	5,897	448,208	** 42,906	** 21,357	** 18,926	28,825	* 60,252	71,961
Support activities for transportation (including motor vehicle towing)	53,497	4,310,718	178,176	34,184	91,204	16,783	360,389	875,137
Couriers and messengers	281,639	7,181,825	34,993	84,756	63,294	41,931	177,809	2,083,459
Warehousing and storage facilities	8,646	736,539	21,044	23,313	53,288	3,911	38,919	211,623
Information	247,227	10,871,351	310,153	109,054	176,507	28,259	416,569	4,921,497
Publishing industries (except internet)	35,327	1,561,480	6,563	1,447	32,828	* 477	35,116	696,253
Motion picture and sound recording	82,818	3,416,945	169,276	33,498	74,500	14,911	155,719	1,541,378
Broadcasting (except internet) and telecommunications and internet service providers	43,350	2,573,591	91,598	72,147	37,781	9,409	101,266	919,054
Data processing, internet publishing and broadcasting, and web search portals	85,732	3,319,335	42,716	1,962	31,398	3,461	124,468	1,764,813
Finance and insurance	477,989	63,443,920	521,169	217,829	1,550,167	328,119	4,514,875	26,840,410
Credit intermediation and related activities	23,779	2,598,988	13,561	16,033	34,507	58,753	166,176	784,000
Securities, commodity contracts, and other financial investments	123,196	29,748,060	186,600	79,234	450,258	110,622	1,567,419	11,731,637
Investment bankers and securities dealers	6,407	1,737,269	3,894	* 3,158	12,106	1,192	83,569	692,742
Securities brokers	8,214	2,339,442	11,632	7,868	17,998	4,348	61,108	1,047,280
Commodity contracts brokers and dealers	4,850	1,133,404	** 2,017	* 27	3,969	** 220	** 10,613	213,618
Securities and commodity exchanges	* 21	* 75,660	**	0	0	**	**	* 9,563
Other financial investment activities (investment advice)	103,703	24,462,285	169,058	68,181	416,186	104,861	1,412,130	9,768,434
Insurance agents, brokers, and related activities	323,423	30,885,608	320,430	122,425	1,064,411	158,661	2,779,052	14,171,000
Insurance agencies and brokerages	234,944	23,103,561	242,583	111,080	910,647	136,538	2,367,071	10,105,269
Other insurance related activities and other financial vehicles	88,480	7,782,047	77,847	11,344	153,764	22,124	411,982	4,065,731
Funds, trusts, and other financial vehicles	7,590	211,263	* 578	* 138	* 991	* 83	* 2,228	153,773
Real estate and rental and leasing	917,226	79,545,504	1,684,661	284,322	1,069,448	519,660	2,233,050	36,881,443
Real estate	886,290	76,004,854	1,181,121	251,516	1,003,453	455,947	2,052,206	36,066,858
Lessors of real estate (including miniwarehouses and self storage)	31,388	2,372,477	136,767	3,389	78,149	101,981	51,520	809,827
Offices of real estate agents, brokers, property managers, and appraisers	706,277	54,005,036	829,877	204,203	684,694	180,772	1,371,354	28,303,071
Other activities related to real estate	148,625	19,627,341	214,477	43,923	240,610	173,194	629,332	6,953,960
Rental and leasing services	30,510	3,484,273	500,784	32,769	64,156	63,469	176,325	800,078
Automotive equipment rental and leasing	11,520	850,386	131,444	* 6,683	* 22,873	15,465	* 27,116	201,271
Consumer electronics and appliances rental	* 343	* 33,555	* 2,514	* 3,627	0	* 2,004	* 3,577	* 6,929
Formal wear and costume rental	**	**	0	0	0	**	**	**
Video tape and disc rental	** 181	** 24,774	0	0	0	** 359	** 10,947	** 843
Home health equipment rental	0	0	0	0	0	0	0	0
Recreational goods rental	* 1,339	* 60,844	* 900	**	**	**	0	* 6,412
All other consumer goods rental	6,483	553,657	70,872	** 2,328	** 9,934	** 4,002	* 15,988	143,854
General rental centers and other consumer goods rental	3,243	389,654	* 10,118	* 1,452	* 6,404	* 6,411	* 9,398	65,924
Commercial and industrial machinery and equipment rental and leasing	7,401	1,571,404	284,936	18,680	24,945	35,228	109,298	374,845
Lessors of nonfinancial intangible assets (except copyrighted works)	* 426	* 56,377	* 2,757	* 37	* 1,839	* 243	* 4,518	* 14,508
Professional, scientific, and technical services	2,662,627	184,846,182	2,596,132	644,991	3,991,235	610,172	13,956,711	94,424,862
Legal services	278,522	39,010,505	294,975	142,099	1,690,990	142,698	4,130,717	18,891,762
Offices of certified public accountants	27,767	4,167,476	88,177	15,568	211,669	72,246	630,770	1,794,045
Other accounting services	288,927	9,220,411	161,835	48,266	214,082	41,836	574,033	4,949,842
Architectural, engineering, and related services	208,660	15,808,287	366,182	100,519	228,513	46,625	1,559,126	6,777,345
Architectural services	73,464	6,253,133	194,686	47,139	107,378	24,743	737,500	2,040,502
Engineering services	80,793	6,574,480	125,861	45,546	102,565	18,559	456,408	3,264,677
Drafting, building inspections, and geophysical surveying	42,683	2,258,489	28,703	* 2,275	7,656	* 1,845	226,184	1,192,615
Surveying and mapping (except geophysical) services	9,552	526,558	* 9,591	* 5,376	* 7,781	* 807	* 100,934	217,062
Testing laboratories	* 2,168	* 195,628	* 7,341	* 183	* 3,132	* 671	* 38,100	* 62,489

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2018—Continued

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

Industrial sector	Businesses with and without net income—continued							
	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)
Specialized design services	261,904	10,456,589	349,741	46,306	271,273	42,649	388,158	2,964,562
Computer systems design services	297,644	13,327,182	217,680	59,118	187,229	42,652	1,342,562	5,905,029
Other professional, scientific, and technical services	2,049,378	106,688,100	2,452,096	549,594	1,927,860	426,342	7,803,226	46,230,805
Management, scientific, and technical consulting services	980,042	53,427,031	1,128,051	306,992	765,257	202,618	3,479,240	27,866,962
Scientific research and development services	55,940	1,646,616	79,806	4,325	33,585	5,518	117,524	530,965
Advertising and related services	141,768	9,449,217	145,947	47,607	274,896	40,990	560,074	2,907,915
Market research and public opinion polling	44,914	1,202,482	16,830	3,719	16,173	2,175	93,038	427,417
Other miscellaneous services	826,715	40,962,754	1,081,462	186,951	837,949	175,041	3,553,350	14,497,545
Administrative and support and waste management services	2,626,388	83,385,001	3,358,033	679,481	911,994	452,647	9,046,688	23,425,084
Management of companies and enterprises	4,684	549,276	59,912	* 397	8,722	5,459	141,782	29,965
Administrative and support services	2,597,554	79,936,896	3,069,047	652,980	871,665	423,528	8,598,172	22,944,057
Waste management and remediation services	24,150	2,898,828	229,074	26,105	31,606	23,660	306,734	451,062
Educational services	837,403	12,640,322	354,149	85,193	832,181	90,340	866,028	3,582,252
Health care and social assistance	2,071,626	120,062,514	2,450,087	481,138	5,570,834	742,887	17,950,166	45,925,881
Ambulatory health care services	1,222,470	95,091,572	1,921,261	391,640	4,464,412	569,070	14,221,218	37,823,243
Offices of physicians (except mental health specialists)	194,481	28,715,522	444,154	121,421	1,096,347	82,989	3,910,095	13,367,993
Offices of physicians, mental health specialists	40,888	4,321,785	62,216	14,958	282,866	13,902	231,143	2,508,902
Offices of dentists	68,638	22,636,518	702,164	79,715	978,017	249,895	5,544,024	6,735,522
Offices of chiropractors	28,190	3,561,711	98,888	24,131	322,274	34,024	339,199	1,264,236
Offices of optometrists	18,835	3,651,690	88,658	9,284	223,010	26,537	733,518	912,267
Offices of mental health practitioners and social therapists	223,230	11,030,741	144,260	34,031	709,751	23,107	763,052	5,838,153
Offices of podiatrists	3,601	876,348	4,626	* 2,277	75,838	3,677	137,199	325,297
Outpatient care centers and other miscellaneous health practitioners	225,950	8,991,107	219,912	51,667	574,319	106,990	619,745	3,211,066
Medical and diagnostic laboratories	23,619	1,413,127	28,924	757	49,824	5,062	166,398	426,550
Home health care services	359,621	8,115,266	83,995	50,091	129,693	17,209	1,598,231	2,738,823
Other ambulatory health care services (including ambulance services, blood and organ banks)	35,418	1,777,755	43,464	3,308	22,473	5,678	178,614	494,433
Hospitals	5,228	926,305	23,102	* 2,706	58,988	4,398	252,430	201,627
Nursing and residential care facilities	83,735	5,514,495	148,958	33,988	293,420	93,187	1,562,754	440,820
Social assistance	760,193	18,530,142	356,766	52,803	754,014	76,232	1,913,764	7,460,191
Arts, entertainment, and recreation	1,723,755	51,768,247	2,340,577	378,741	1,807,678	370,470	2,953,980	12,755,928
Performing arts, spectator sports, and related industries	1,541,522	39,167,655	* 1,550,174	** 261,929	* 902,572	* 161,522	* 1,548,478	12,232,877
Museums, historical sites, and similar institutions	8,517	282,924	3,043	**	8,787	728	4,049	43,816
Amusement, gambling, and recreation industries	173,717	12,317,668	787,360	116,811	896,319	208,220	1,401,453	479,235
Accommodation, food services, and drinking places	585,688	72,833,003	2,679,447	574,164	4,693,264	1,059,836	13,515,269	2,836,874
Accommodation	92,440	8,193,194	975,000	41,828	436,072	556,582	903,084	-46,795
Travel accommodation (including hotels, motels, and bed and breakfast inns)	52,835	6,037,526	801,190	* 23,702	292,672	453,552	812,129	-183,870
RV (recreational vehicle) parks and recreational camps	18,294	1,277,658	127,402	5,402	9,057	82,890	56,596	42,107
Rooming and boarding houses	21,311	878,010	46,408	12,724	134,344	20,140	34,359	94,968
Restaurants (full & limited service) and drinking places	493,248	64,639,809	1,704,447	532,336	4,257,192	503,254	12,612,184	2,883,670
Other services	3,623,375	122,912,438	3,930,528	910,613	8,397,317	800,582	9,768,114	30,691,359
Auto repair and maintenance	405,031	28,569,572	1,291,258	186,359	1,360,551	342,809	3,459,826	2,898,015
Automotive mechanical and electrical repair and maintenance	221,337	13,582,326	604,993	88,515	727,817	173,109	1,430,048	1,409,395
Automotive body shops	88,892	8,073,250	220,051	41,994	266,495	50,392	1,066,549	1,101,052
Other auto repair and maintenance (including oil change, lubrication, and car washes)	94,802	6,913,996	466,214	* 55,850	366,239	* 119,307	963,228	387,568
Miscellaneous repairs	431,077	19,444,854	661,781	123,031	527,795	128,134	1,806,155	3,900,338
Personal and laundry services	2,531,706	70,740,160	1,912,319	581,786	6,410,656	326,872	4,468,872	21,994,805
Religious, grantmaking, civic, professional and similar organizations	255,561	4,157,852	65,170	19,437	98,316	2,767	33,261	1,898,201
Unclassified establishments	562,328	6,211,944	174,193	70,160	98,388	18,907	39,265	2,122,609

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2018—Continued

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

Industrial sector	Businesses with net income—continued							
	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)
Specialized design services	176,695	8,596,657	115,364	22,185	153,992	21,515	222,278	3,647,693
Computer systems design services	211,717	12,287,689	143,371	46,368	128,838	32,498	957,251	6,649,348
Other professional, scientific, and technical services	1,470,339	95,755,157	1,426,227	269,986	1,363,151	252,755	5,882,536	51,714,827
Management, scientific, and technical consulting services	711,219	49,014,706	632,638	101,020	513,654	111,443	2,543,829	30,456,538
Scientific research and development services	39,658	1,398,830	36,491	2,397	27,059	* 814	58,460	846,973
Advertising and related services	109,679	8,644,174	112,886	23,187	214,274	31,091	473,420	3,221,228
Market research and public opinion polling	31,214	1,039,948	3,210	* 3,711	12,619	1,961	87,703	511,594
Other miscellaneous services	578,568	35,657,500	641,002	139,671	595,546	107,446	2,719,125	16,678,493
Administrative and support and waste management services	2,046,092	73,890,601	2,049,197	379,610	648,682	250,098	6,924,853	28,859,309
Management of companies and enterprises	2,654	380,378	14,001	* 125	3,663	* 2,791	* 108,587	96,236
Administrative and support services	2,024,357	71,020,140	1,853,025	366,624	620,980	231,183	6,586,436	28,217,272
Waste management and remediation services	19,080	2,490,083	182,171	12,860	24,038	16,123	229,830	545,801
Educational services	619,075	10,694,320	184,948	56,623	473,725	29,077	593,220	5,253,335
Health care and social assistance	1,650,349	108,858,974	1,800,263	349,173	4,660,210	475,633	15,203,487	50,165,993
Ambulatory health care services	945,268	87,776,499	1,466,598	290,965	3,820,075	406,917	12,556,829	40,741,769
Offices of physicians (except mental health specialists)	156,901	26,809,211	331,581	83,430	983,568	65,068	3,374,358	13,906,367
Offices of physicians, mental health specialists	32,869	4,050,145	45,643	14,953	241,917	12,527	180,408	2,575,710
Offices of dentists	54,017	21,554,902	585,323	77,524	874,793	203,633	5,209,762	7,019,016
Offices of chiropractors	21,048	3,420,305	96,277	24,054	284,567	22,103	323,804	1,329,053
Offices of optometrists	15,654	3,136,737	71,629	9,047	200,117	26,156	616,858	927,329
Offices of mental health practitioners and social therapists	183,790	10,492,666	98,553	32,033	642,490	21,015	677,237	6,106,654
Offices of podiatrists	3,090	828,837	4,498	* 2,274	74,980	3,605	124,905	328,619
Outpatient care centers and other miscellaneous health practitioners	160,473	7,537,199	146,043	24,590	381,621	33,202	438,372	3,899,774
Medical and diagnostic laboratories	19,931	1,073,219	7,053	* 514	30,694	4,182	110,008	464,861
Home health care services	273,290	7,328,755	52,303	19,825	84,043	10,797	1,353,186	3,555,588
Other ambulatory health care services (including ambulance services, blood and organ banks)	24,207	1,544,524	27,696	2,723	21,284	4,628	147,931	628,796
Hospitals	3,561	809,348	16,502	* 1,669	52,739	* 3,509	224,459	278,124
Nursing and residential care facilities	59,438	3,775,812	85,318	21,667	153,218	27,040	924,413	887,999
Social assistance	642,082	16,497,315	231,846	34,872	634,179	38,166	1,497,786	8,258,101
Arts, entertainment, and recreation	1,167,765	41,547,104	784,854	205,301	1,124,727	148,596	1,672,302	18,222,313
Performing arts, spectator sports, and related industries	1,059,729	33,024,853	** 544,712	156,242	** 570,482	** 95,527	** 935,607	16,447,139
Museums, historical sites, and similar institutions	6,494	268,247	**	0	**	**	**	57,839
Amusement, gambling, and recreation industries	101,541	8,254,004	240,142	49,059	554,245	53,070	736,695	1,717,334
Accommodation, food services, and drinking places	365,540	53,482,163	1,020,600	368,651	3,197,290	441,948	9,037,133	6,865,674
Accommodation	60,867	5,290,841	269,287	29,789	* 296,576	196,323	472,428	912,370
Travel accommodation (including hotels, motels, and bed and breakfast inns)	34,897	3,687,301	212,195	* 12,401	194,075	163,459	398,498	589,269
RV (recreational vehicle) parks and recreational camps	10,549	889,136	29,385	5,343	5,374	18,871	48,608	163,714
Rooming and boarding houses	15,422	714,404	27,707	12,045	97,126	13,992	25,321	159,387
Restaurants (full & limited service) and drinking places	304,673	48,191,322	751,313	338,863	2,900,714	245,625	8,564,705	5,953,304
Other services	2,756,669	108,487,797	2,203,810	592,058	6,676,255	452,354	7,779,103	38,715,518
Auto repair and maintenance	268,507	23,766,816	717,118	88,637	1,055,548	230,821	2,654,597	4,606,729
Automotive mechanical and electrical repair and maintenance	146,958	11,567,496	345,731	43,996	595,943	120,730	1,176,084	2,280,914
Automotive body shops	62,872	6,845,586	151,219	33,900	206,791	32,695	728,650	1,415,716
Other auto repair and maintenance (including oil change, lubrication, and car washes)	58,678	5,353,734	220,168	* 10,741	252,814	* 77,395	* 749,863	910,099
Miscellaneous repairs	323,682	17,409,389	427,073	88,600	441,645	73,468	1,612,919	4,892,883
Personal and laundry services	1,968,059	63,511,011	1,020,487	400,357	5,103,629	146,434	3,490,041	26,933,361
Religious, grantmaking, civic, professional and similar organizations	196,420	3,800,581	39,132	14,464	75,434	1,631	21,547	2,282,545
Unclassified establishments	450,837	5,409,775	51,753	36,188	32,581	2,110	14,585	3,509,773

* 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 Expenses for *Business Use of Your Home* (Form 8829).
 [3] Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.
 [4] Payroll is the sum of salaries and wages plus the cost of labor reported as part of cost of sales and operations.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2018, September 2020.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	27,117,163	320,437	46,206	49,119	70,916	154,196
Business receipts, total [1,2]	1,589,748,596	23,139,333	1,751,008	6,129,050	2,763,520	12,495,754
Income from sales and operations [1]	1,569,615,542	22,737,927	1,642,934	6,085,979	2,701,962	12,307,053
Other business income (loss) [1]	20,133,054	401,406	108,074	43,071	61,559	188,702
Business deductions, total [1,2]	1,242,400,412	21,704,729	2,184,739	5,521,545	2,561,032	11,437,413
Cost of sales and operations, total	441,730,396	8,316,658	542,847	1,813,569	241,428	5,718,814
Inventory, beginning of year	44,130,575	499,227	38,622	173,365	31,356	255,884
Cost of labor	41,380,058	502,323	* 98,383	192,955	30,837	180,149
Purchases	253,859,367	5,194,957	274,453	795,047	102,481	4,022,975
Materials and supplies	70,280,304	467,904	52,093	47,826	48,866	319,120
Other costs	76,215,122	2,215,210	128,562	770,561	63,139	1,252,948
Inventory, end of year	44,135,029	562,963	49,267	166,185	* 35,250	312,261
Advertising expenses	17,754,464	100,786	20,611	8,445	30,758	40,971
Car and truck expenses	105,596,494	1,165,198	145,663	393,662	182,785	443,088
Commissions	18,680,616	146,035	64,245	32,872	4,753	44,164
Contract labor	69,258,312	1,083,041	34,646	435,740	174,253	438,402
Depletion	684,930	2,882	* 976	** 1,773	**	* 134
Depreciation	50,776,575	2,328,589	287,506	649,110	585,850	806,124
Employee benefit programs	3,086,070	15,643	2,356	3,384	708	9,195
Insurance	22,279,295	489,001	28,878	186,574	57,593	215,957
Legal and professional services	14,945,415	151,667	17,496	24,827	33,346	75,998
Meals deducted	11,343,749	86,413	8,848	3,446	40,668	33,451
Mortgage interest	3,547,847	88,142	7,740	7,621	12,693	60,087
Other interest paid on business indebtedness	6,987,896	181,709	11,667	62,978	23,360	83,704
Office expenses	14,775,395	58,729	7,477	9,090	10,515	31,647
Pension and profit-sharing plans	1,245,088	4,247	* 33	** 1,323	**	2,892
Rent paid on machinery and equipment	11,452,287	165,760	1,961	94,372	5,860	63,567
Rent paid on other business property	42,320,734	324,226	28,478	24,538	89,499	181,711
Repairs	21,899,636	811,399	44,719	284,599	160,815	321,267
Supplies	46,931,296	644,214	94,661	98,113	208,050	243,390
Salaries and wages	97,885,484	1,464,405	85,076	303,822	40,955	1,034,552
Taxes paid	21,076,953	299,560	24,886	70,091	46,265	158,319
Travel	19,045,842	158,404	32,771	9,819	28,589	87,225
Utilities	34,220,865	325,656	43,666	63,864	57,301	160,825
Other business expenses	149,689,186	3,170,899	633,517	924,599	493,924	1,118,859
Home office business deductions, total	10,568,338	75,709	10,319	6,362	20,759	38,268
Net income less deficit [1,2]	348,509,654	1,459,706	-434,268	606,963	207,340	1,079,671
Net income [1,2]	429,990,931	3,620,110	255,825	859,430	695,052	1,809,803
Deficit [2]	81,481,276	2,160,404	690,094	252,467	487,712	730,132
Qualified business deduction	64,790,476	773,239	97,862	138,993	222,797	313,587
Returns with Schedule C-EZ:						
Number of returns	5,350,709	58,712	* 5,089	* 6,196	11,750	35,676
Business receipts	44,963,836	363,345	* 49,373	* 16,982	57,716	239,274
Business deductions	4,617,249	45,759	* 3,697	* 6,955	10,303	24,805
Net income	40,346,588	317,586	* 45,676	* 10,028	47,413	214,469

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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	Heavy and civil engineering construction	Specialty trade contractors
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns [1]	104,965	77,367	6,634	20,964	12,472	2,901,667	608,117	58,382	2,235,168
Business receipts, total [1,2]	11,117,876	6,276,620	1,463,769	3,377,487	594,702	269,860,103	77,636,683	9,166,120	183,057,300
Income from sales and operations [1]	10,710,225	5,968,447	1,404,045	3,337,734	591,788	268,081,319	77,109,419	9,093,245	181,878,655
Other business income (loss) [1]	407,650	308,173	59,724	39,753	2,914	1,778,784	527,264	72,875	1,178,645
Business deductions, total [1,2]	9,764,726	5,728,561	1,387,692	2,648,473	539,378	225,606,070	67,551,170	7,960,484	150,094,416
Cost of sales and operations, total	1,969,622	1,067,019	305,802	596,801	17,486	105,472,101	39,433,221	4,176,651	61,862,229
Inventory, beginning of year	123,385	61,487	18,246	43,653	* 4,887	5,438,450	3,077,192	1,007,287	1,353,971
Cost of labor	178,243	60,082	* 15,279	102,882	* 991	19,759,905	5,839,952	685,819	13,234,134
Purchases	509,926	78,236	232,980	198,710	* 11,463	28,018,206	9,675,046	841,516	17,501,643
Materials and supplies	109,518	28,905	* 11,125	69,488	* 308	37,637,532	14,537,653	856,421	22,243,457
Other costs	1,180,276	894,293	47,198	238,786	* 4,069	19,709,379	9,115,813	1,802,757	8,790,809
Inventory, end of year	131,727	55,983	19,026	56,717	* 4,233	5,091,371	2,812,436	1,017,149	1,261,785
Advertising expenses	24,527	7,576	1,107	15,845	676	1,334,677	264,929	44,314	1,025,433
Car and truck expenses	286,497	127,853	23,301	135,343	79,940	18,319,608	3,966,747	385,081	13,967,780
Commissions	21,218	16,901	* 952	3,364	* 737	1,034,949	277,421	43,149	714,379
Contract labor	368,740	170,982	50,053	147,705	102,057	26,384,816	6,423,575	442,627	19,518,615
Depletion	562,328	441,097	108,680	12,551	* 1,058	14,667	* 106	* 387	14,174
Depreciation	1,189,519	546,433	302,512	340,574	110,016	8,167,058	1,923,882	552,635	5,690,541
Employee benefit programs	39,079	11,589	8,253	19,238	* 532	298,973	68,328	21,805	208,840
Insurance	159,899	61,868	14,038	83,994	11,000	4,706,351	1,022,710	188,562	3,495,079
Legal and professional services	150,537	107,119	7,115	36,303	6,771	1,319,008	402,657	58,046	858,304
Meals deducted	76,073	19,612	5,763	50,698	961	1,166,492	281,740	26,131	858,621
Mortgage interest	21,786	15,625	* 3,874	2,287	18,470	329,264	124,863	33,640	170,760
Other interest paid on business indebtedness	153,970	67,737	56,035	30,198	6,273	821,404	270,832	47,542	503,030
Office expenses	53,614	24,977	4,343	24,294	2,413	1,228,582	273,635	41,747	913,200
Pension and profit-sharing plans	15,204	4,916	* 9,465	* 823	* 104	54,375	7,720	13,509	33,145
Rent paid on machinery and equipment	79,249	21,472	13,568	44,209	* 382	1,693,183	320,292	111,067	1,261,824
Rent paid on other business property	86,168	42,563	15,369	28,236	3,030	1,978,255	422,775	50,651	1,504,828
Repairs	242,398	70,010	57,115	115,273	28,937	2,654,218	551,593	145,895	1,956,731
Supplies	153,417	31,387	29,668	92,361	28,143	12,430,017	2,745,461	258,758	9,425,798
Salaries and wages	652,472	252,564	94,707	305,201	7,453	11,886,889	2,348,925	509,506	9,028,458
Taxes paid	275,795	192,581	24,301	58,913	8,192	2,473,607	542,610	103,488	1,827,508
Travel	98,476	61,061	3,858	33,557	3,984	1,469,784	312,338	66,976	1,090,470
Utilities	135,409	71,758	11,018	52,633	18,142	3,520,402	757,168	93,136	2,670,097
Other business expenses	2,900,674	2,263,084	235,649	401,940	81,048	15,317,724	4,468,072	521,672	10,327,980
Home office business deductions, total	36,810	21,541	* 656	14,614	* 1,516	1,101,610	246,655	11,282	843,673
Net income less deficit [1,2]	1,395,205	570,277	85,531	739,398	55,794	44,304,538	10,109,819	1,252,169	32,942,550
Net income [1,2]	2,576,863	1,475,092	170,816	930,956	205,337	50,548,580	11,686,869	1,613,718	37,247,993
Deficit [2]	1,181,658	904,815	85,285	191,558	149,543	6,244,043	1,577,051	361,549	4,305,443
Qualified business deduction	1,160,359	930,858	74,286	155,216	44,433	5,658,951	1,370,015	381,177	3,907,759
Returns with Schedule C-EZ:									
Number of returns	12,558	9,797	* 1,377	1,384	* 2,193	455,247	82,885	7,468	364,894
Business receipts	38,897	19,679	* 4,543	14,675	* 11,364	4,881,265	1,027,036	114,422	3,739,807
Business deductions	11,245	9,236	* 490	* 1,519	* 58	428,058	92,914	* 12,226	322,918
Net income	27,653	10,443	* 4,053	13,156	* 11,306	4,453,207	934,122	102,196	3,416,889

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued

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

Net income status, item	Manufacturing							
	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	354,185	51,926	12,499	14,301	7,540	28,148	* 3,040	22,905
Business receipts, total [1,2]	33,967,257	5,955,668	583,918	851,324	257,364	2,839,173	142,667	1,918,868
Income from sales and operations [1]	33,631,968	5,846,057	582,910	848,382	257,178	** 2,974,245	**	1,894,468
Other business income (loss) [1]	335,289	109,611	* 1,009	* 2,942	* 187	** 7,595	**	24,400
Business deductions, total [1,2]	30,449,608	5,854,165	553,884	909,526	198,481	2,600,940	* 125,445	1,649,098
Cost of sales and operations, total	15,832,881	3,236,533	246,462	322,214	27,749	** 1,854,295	**	798,830
Inventory, beginning of year	2,358,573	642,996	18,507	115,960	* 41,486	** 169,432	**	52,440
Cost of labor	1,698,777	169,881	* 11,857	** 24,841	**	** 304,677	**	* 32,857
Purchases	9,458,083	2,526,344	198,281	204,851	* 17,990	** 956,170	**	350,593
Materials and supplies	2,854,267	310,555	* 16,348	48,035	* 8,787	** 348,127	**	338,482
Other costs	1,852,596	222,665	* 22,351	** 60,616	**	** 220,152	**	61,592
Inventory, end of year	2,389,414	635,906	20,882	131,203	* 41,399	** 144,263	**	* 37,135
Advertising expenses	311,119	65,063	8,871	30,709	* 6,406	** 8,148	**	18,626
Car and truck expenses	1,086,081	150,884	22,572	49,621	* 4,319	** 45,682	**	52,608
Commissions	259,761	18,015	* 2,176	** 10,450	**	** 13,197	**	1,674
Contract labor	742,499	86,739	* 11,805	** 40,108	**	** 29,782	**	15,536
Depletion	2,250	* 866	0	0	0	** 76	**	0
Depreciation	1,314,510	242,012	17,117	24,934	* 2,072	** 129,409	**	39,705
Employee benefit programs	97,521	13,854	* 340	** 1,151	**	** 12,273	**	5,603
Insurance	401,985	67,899	5,009	3,503	* 1,915	** 31,674	**	18,829
Legal and professional services	272,142	48,421	6,202	11,628	* 1,208	** 15,449	**	21,415
Meals deducted	119,339	10,394	3,846	3,808	* 1,215	** 3,054	**	25,814
Mortgage interest	78,908	19,861	* 3,816	** 1,214	**	** 5,836	**	0
Other interest paid on business indebtedness	154,907	35,998	* 6,869	** 5,465	**	** 12,397	**	16,315
Office expenses	282,337	29,512	3,217	51,627	* 552	** 19,766	**	18,365
Pension and profit-sharing plans	15,558	1,194	* 341	** 64	**	** 850	**	* 934
Rent paid on machinery and equipment	181,242	25,728	* 3,386	** 473	**	** 13,894	**	* 16,089
Rent paid on other business property	1,067,629	228,442	* 11,387	48,266	* 5,322	** 44,717	**	80,124
Repairs	441,036	86,681	2,255	6,748	* 189	** 58,547	**	24,915
Supplies	1,087,017	110,960	9,590	22,824	* 123,112	** 41,346	**	34,485
Salaries and wages	2,653,500	575,882	* 42,193	72,559	* 4,474	** 173,056	**	135,384
Taxes paid	536,020	125,111	12,491	13,312	* 368	** 36,034	**	30,733
Travel	304,728	37,068	7,468	27,937	* 1,646	** 7,954	**	23,955
Utilities	673,320	122,307	17,572	24,650	9,703	** 48,093	**	56,178
Other business expenses	2,317,418	505,339	89,259	125,684	3,927	** 112,140	**	167,869
Home office business deductions, total	178,735	7,022	* 19,389	* 11,774	* 2,127	** 3,667	**	43,687
Net income less deficit [1,2]	3,622,232	102,189	30,034	-58,202	58,883	243,244	* 17,221	272,739
Net income [1,2]	5,601,108	648,650	94,892	93,465	72,695	** 335,266	**	306,162
Deficit [2]	1,978,876	546,461	64,857	151,667	* 13,812	** 74,800	**	33,423
Qualified business deduction	1,196,208	199,676	14,333	27,412	* 12,948	38,215	* 2,177	65,777
Returns with Schedule C-EZ:								
Number of returns	58,505	9,344	**	** 2,025	* 2,106	** 7,097	**	* 2,335
Business receipts	504,075	81,078	**	** 7,032	* 18,792	** 95,097	**	* 12,017
Business deductions	37,166	* 2,382	**	** 256	* 980	** 5,049	**	* 1,425
Net income	466,909	78,696	**	** 6,776	* 17,812	** 90,048	**	* 10,593

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued

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

Net income status, item	Manufacturing—continued							
	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	2,661	22,573	5,699	13,147	5,734	24,796	23,997	7,521
Business receipts, total [1,2]	47,389	1,950,854	793,690	895,904	471,152	4,340,654	1,839,171	1,096,720
Income from sales and operations [1]	**	** 1,993,876	666,922	896,324	471,069	4,318,883	1,827,004	1,095,057
Other business income (loss) [1]	**	** 4,366	126,768	* -420	* 83	21,771	12,168	* 1,663
Business deductions, total [1,2]	69,825	1,690,725	672,467	844,032	391,035	3,790,610	1,550,036	937,663
Cost of sales and operations, total	* 9,364	955,638	250,716	430,695	* 248,985	2,018,618	689,997	632,595
Inventory, beginning of year	0	90,549	17,878	29,569	* 20,938	153,103	140,509	106,064
Cost of labor	0	* 38,330	* 50,628	* 40,985	* 42,334	260,010	127,033	* 89,427
Purchases	**	** 778,107	30,922	165,937	* 145,435	1,032,387	422,139	430,312
Materials and supplies	**	** 90,312	123,640	68,104	* 15,876	415,717	105,766	* 35,900
Other costs	* 6,445	78,095	37,629	176,541	* 44,184	351,498	40,021	65,351
Inventory, end of year	**	** 116,835	9,981	50,440	* 19,781	194,096	145,471	94,459
Advertising expenses	**	** 19,255	4,469	9,145	* 4,038	11,134	11,547	6,602
Car and truck expenses	**	** 106,868	3,757	34,257	* 14,163	71,683	55,787	5,304
Commissions	0	12,342	* 1,216	* 51,168	**	** 46,128	12,440	* 28,899
Contract labor	**	** 26,940	41,433	28,605	0	87,282	83,590	* 15,841
Depletion	**	** 1,307	0	0	0	**	0	0
Depreciation	* 6,022	73,522	39,270	46,132	* 9,494	273,397	83,442	16,154
Employee benefit programs	0	3,495	1,341	8,654	* 1,562	13,155	8,680	* 2,104
Insurance	**	** 28,285	5,502	11,811	* 8,624	60,993	17,137	4,642
Legal and professional services	* 414	17,701	12,374	4,079	3,141	18,833	12,761	10,228
Meals deducted	**	** 13,562	262	1,453	* 327	11,709	4,172	1,426
Mortgage interest	0	* 3,378	* 1,014	* 6,875	**	** 10,375	3,518	**
Other interest paid on business indebtedness	0	6,762	1,470	5,016	* 1,100	21,388	6,530	* 2,277
Office expenses	**	** 39,621	7,318	5,318	* 5,451	24,323	12,061	4,976
Pension and profit-sharing plans	0	* 1,154	* 535	* 1,324	**	** 1,941	* 274	* 912
Rent paid on machinery and equipment	**	** 35,712	* 2,889	9,581	**	** 7,576	6,697	**
Rent paid on other business property	**	** 56,948	15,223	5,985	* 11,206	74,842	64,386	43,316
Repairs	**	** 32,350	14,852	19,303	* 3,792	49,233	30,093	5,473
Supplies	**	** 41,628	118,391	9,650	* 2,610	141,188	77,779	53,080
Salaries and wages	**	** 88,642	78,071	50,157	* 23,155	444,757	186,406	55,985
Taxes paid	* 597	13,103	22,353	19,186	* 3,006	69,317	27,538	5,838
Travel	**	** 12,078	1,796	11,485	* 8,504	18,886	13,710	6,432
Utilities	* 43	33,429	14,581	19,941	11,344	75,774	41,143	7,214
Other business expenses	18,708	86,814	23,894	52,395	14,124	247,467	92,558	21,874
Home office business deductions, total	0	9,462	* 8,802	0	**	** 3,980	* 2,180	* 3,530
Net income less deficit [1,2]	-22,436	260,129	123,667	51,872	81,584	552,457	289,137	159,058
Net income [1,2]	2,526	432,966	156,237	122,775	81,725	662,217	358,584	251,530
Deficit [2]	* 24,962	172,837	32,570	70,903	**	** 109,901	69,448	92,472
Qualified business deduction	12,621	70,204	48,770	20,436	* 11,502	117,025	63,311	53,350
Returns with Schedule C-EZ:								
Number of returns	* 1,004	* 5,107	* 2,002	* 2,310	**	** 3,671	* 5,062	**
Business receipts	* 1,360	* 39,352	* 9,471	* 16,172	**	** 32,501	* 18,433	**
Business deductions	* 31	* 5,378	* 937	* 1,816	**	** 3,033	* 5,611	**
Net income	* 1,329	* 33,974	* 8,534	* 14,356	**	** 29,467	* 12,822	**

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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)			
	Electrical equipment, appliances, and components	Transportation equipment	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
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	10,857	11,137	21,548	64,156	349,685	158,053	113,463	78,168
Business receipts, total [1,2]	1,005,913	604,798	2,223,907	6,148,122	53,250,491	24,271,882	22,267,275	6,711,334
Income from sales and operations [1]	1,002,975	585,665	2,220,999	6,149,954	52,772,809	23,980,459	22,110,972	6,681,377
Other business income (loss) [1]	* 2,937	19,133	2,908	-1,832	477,682	291,422	156,303	29,957
Business deductions, total [1,2]	910,259	606,720	1,693,734	5,400,963	48,921,618	22,339,147	21,075,565	5,506,906
Cost of sales and operations, total	478,119	172,071	684,372	2,775,629	33,926,361	15,783,085	14,736,762	3,406,514
Inventory, beginning of year	* 65,505	65,327	90,162	538,149	3,789,901	2,366,999	1,200,015	222,887
Cost of labor	* 127,897	* 30,353	102,024	245,645	629,161	450,374	71,982	* 106,804
Purchases	152,265	78,654	277,781	1,689,915	28,354,721	12,726,193	12,892,004	2,736,525
Materials and supplies	* 99,552	* 35,214	280,459	513,395	2,188,378	1,342,514	617,095	228,769
Other costs	* 114,124	* 17,857	29,431	304,044	2,979,705	1,318,567	1,340,964	320,174
Inventory, end of year	81,224	* 55,335	95,485	515,518	4,015,505	2,421,562	1,385,299	208,644
Advertising expenses	8,777	8,691	22,104	67,535	462,734	237,836	158,227	66,671
Car and truck expenses	43,167	89,814	126,839	208,756	1,463,372	640,385	465,084	357,903
Commissions	* 11,780	* 2,538	5,186	42,552	464,278	254,981	109,206	100,091
Contract labor	* 7,114	* 43,485	154,965	69,274	707,355	249,459	241,611	216,284
Depletion	0	0	0	0	793	* 650	* 77	* 66
Depreciation	23,211	40,227	47,462	200,927	938,491	545,269	313,789	79,433
Employee benefit programs	* 5,193	* 1,492	* 4,817	13,808	63,428	27,597	26,869	8,962
Insurance	18,837	21,945	32,817	62,564	331,041	164,453	136,022	30,565
Legal and professional services	11,998	4,384	17,395	54,511	457,951	125,634	281,728	50,590
Meals deducted	3,938	4,271	4,136	25,953	167,606	74,224	66,167	27,215
Mortgage interest	** 2,717	* 2,253	* 2,109	15,941	44,257	11,263	21,245	11,750
Other interest paid on business indebtedness	* 6,457	* 2,662	6,064	18,136	186,814	87,278	80,124	19,413
Office expenses	10,698	3,958	10,494	35,079	315,824	146,504	117,268	52,052
Pension and profit-sharing plans	* 930	**	** 295	4,810	21,025	5,428	11,755	3,842
Rent paid on machinery and equipment	** 2,859	* 3,382	* 18,186	34,791	205,826	118,389	54,700	32,737
Rent paid on other business property	* 64,056	6,031	110,954	196,425	831,639	454,207	287,063	90,368
Repairs	3,260	16,002	17,076	70,268	369,049	190,806	164,596	13,647
Supplies	46,996	28,120	103,566	121,692	901,029	540,851	302,785	57,393
Salaries and wages	73,969	25,898	166,720	456,194	2,009,077	838,430	920,797	249,850
Taxes paid	31,093	8,700	17,934	99,306	383,274	174,006	164,510	44,759
Travel	3,708	21,144	4,264	96,692	533,710	237,843	212,035	83,832
Utilities	25,892	12,228	46,265	106,965	541,556	263,313	202,115	76,127
Other business expenses	27,400	81,860	81,182	564,926	3,412,628	1,091,911	1,940,392	380,324
Home office business deductions, total	* 114	* 4,016	* 3,226	55,759	144,087	68,077	46,252	29,757
Net income less deficit [1,2]	107,450	-2,067	530,173	825,100	4,353,428	1,930,497	1,195,695	1,227,235
Net income [1,2]	126,281	91,648	629,534	1,133,956	6,212,858	2,777,030	1,971,555	1,464,274
Deficit [2]	18,831	93,715	99,361	308,857	1,859,431	846,532	775,859	237,039
Qualified business deduction	20,437	37,872	63,188	316,954	1,338,557	612,395	463,733	262,429
Returns with Schedule C-EZ:								
Number of returns	** 2,284	**	** 3,011	11,147	45,346	15,901	15,620	13,825
Business receipts	** 28,450	**	** 27,592	116,727	427,437	128,334	178,378	120,725
Business deductions	** 940	**	** 6,859	* 2,469	38,411	7,266	* 14,385	16,760
Net income	** 27,511	**	** 20,734	114,258	389,026	121,068	163,993	103,966

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued

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

Net income status, item	Retail trade							
	Total	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
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	2,401,769	147,938	37,749	11,425	34,348	84,753	159,745	8,599
Business receipts, total [1,2]	187,588,890	39,240,766	4,233,446	3,824,552	7,164,429	25,487,946	8,697,086	14,460,833
Income from sales and operations [1]	186,244,320	38,780,651	4,216,069	3,821,068	7,100,199	25,173,526	8,606,341	14,576,693
Other business income (loss) [1]	1,344,570	460,115	17,377	3,484	64,230	314,420	90,746	-115,860
Business deductions, total [1,2]	176,712,177	38,352,226	3,739,085	3,544,299	6,408,157	24,682,899	8,016,374	14,208,002
Cost of sales and operations, total	116,283,916	30,765,688	2,303,812	2,472,701	4,258,369	17,758,445	5,107,817	11,913,297
Inventory, beginning of year	22,108,912	6,198,809	596,122	181,529	726,436	1,884,811	534,906	285,849
Cost of labor	1,881,749	544,970	132,531	* 78,727	158,071	121,583	72,182	45,512
Purchases	103,486,231	28,310,285	1,441,147	1,928,262	3,674,566	16,976,108	4,443,225	10,817,082
Materials and supplies	6,194,284	1,055,583	551,081	* 253,956	310,282	469,132	333,466	719,066
Other costs	5,194,555	1,085,264	154,224	201,702	156,611	234,568	190,273	334,290
Inventory, end of year	22,581,814	6,429,223	571,293	171,475	767,597	1,927,757	466,236	288,502
Advertising expenses	2,556,740	315,215	84,777	27,288	70,834	111,547	158,497	18,074
Car and truck expenses	5,308,893	489,017	129,931	57,766	102,818	223,177	246,496	21,800
Commissions	1,715,282	195,839	108,984	43,596	15,960	85,952	14,795	7,049
Contract labor	2,055,184	401,841	55,241	61,847	121,172	106,029	89,402	25,687
Depletion	28,600	* 6	**	0	0	** 86	0	* 292
Depreciation	3,102,076	502,523	46,464	41,857	192,260	391,651	84,207	195,809
Employee benefit programs	189,870	45,708	7,728	2,252	11,924	20,200	14,379	7,414
Insurance	1,383,049	271,730	32,992	33,478	76,591	190,327	54,071	65,969
Legal and professional services	1,037,491	118,039	31,200	13,242	25,485	83,001	59,171	36,364
Meals deducted	557,018	54,862	26,544	5,974	13,089	25,352	21,424	2,041
Mortgage interest	372,204	85,841	15,856	* 1,417	14,561	28,681	8,723	57,976
Other interest paid on business indebtedness	737,406	193,156	10,601	3,172	38,426	66,760	38,295	32,279
Office expenses	1,291,885	129,422	21,491	28,643	32,226	60,844	75,183	15,112
Pension and profit-sharing plans	47,287	4,067	* 561	* 592	6,214	1,600	4,665	5,158
Rent paid on machinery and equipment	687,156	73,977	19,068	91,590	22,542	63,791	39,172	19,479
Rent paid on other business property	5,790,751	623,609	165,359	84,559	138,955	977,303	288,874	177,640
Repairs	1,234,286	229,775	25,705	33,103	64,575	183,543	46,473	91,290
Supplies	3,571,193	375,563	55,204	24,380	63,887	289,539	176,509	29,690
Salaries and wages	8,447,744	1,211,307	200,919	173,857	543,967	1,838,893	483,716	601,358
Taxes paid	2,655,680	351,750	96,245	43,847	111,434	410,389	134,156	181,119
Travel	1,374,102	99,833	27,321	22,068	28,934	35,541	56,688	17,071
Utilities	3,629,906	355,979	89,422	46,714	144,165	506,844	161,636	148,336
Other business expenses	11,725,736	1,422,023	154,209	217,192	305,543	1,206,850	590,805	537,543
Home office business deductions, total	653,890	10,170	24,040	* 11,390	1,952	4,503	38,457	* 157
Net income less deficit [1,2]	10,938,785	905,745	499,096	280,253	756,458	815,883	680,625	248,101
Net income [1,2]	21,036,650	2,159,291	661,674	307,820	845,474	1,314,437	1,155,166	414,646
Deficit [2]	10,097,865	1,253,546	162,577	27,567	89,015	498,554	474,542	166,545
Qualified business deduction	4,796,799	547,784	94,363	29,939	154,307	247,758	399,198	92,802
Returns with Schedule C-EZ:								
Number of returns	334,383	22,941	** 7,155	**	* 6,138	11,970	23,121	0
Business receipts	1,830,275	219,324	** 38,683	**	* 35,913	92,433	83,625	0
Business deductions	274,833	25,646	** 7,177	**	* 2,276	* 12,059	22,763	0
Net income	1,555,442	193,677	** 31,506	**	* 33,637	80,374	60,862	0

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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	Electronic shopping and mail-order houses	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	162,521	97,829	32,972	562,742	180,514	880,635	2,589,195	18,640
Business receipts, total [1,2]	11,001,277	5,567,546	3,608,250	31,986,823	10,033,233	22,282,703	140,187,881	1,770,908
Income from sales and operations [1]	10,963,431	5,548,695	3,598,262	31,720,448	10,009,665	22,129,270	138,901,517	1,667,752
Other business income (loss) [1]	37,846	18,851	9,988	266,375	23,568	153,433	1,286,364	103,156
Business deductions, total [1,2]	10,707,739	5,409,667	3,414,224	28,865,278	9,166,505	20,197,722	122,388,020	2,049,615
Cost of sales and operations, total	5,453,930	2,910,559	2,413,703	15,422,173	5,170,633	10,332,789	13,187,842	495,098
Inventory, beginning of year	1,818,755	1,839,282	281,513	4,689,575	849,800	2,221,523	273,719	61,013
Cost of labor	66,939	42,831	* 49,815	337,817	27,455	203,317	2,797,574	* 19,551
Purchases	4,845,443	2,437,466	2,192,806	13,311,987	4,606,497	8,501,355	3,539,114	87,860
Materials and supplies	405,167	191,214	57,775	1,095,615	170,920	581,026	810,916	25,825
Other costs	148,806	179,246	132,522	871,425	546,462	959,163	6,092,544	346,093
Inventory, end of year	1,831,179	1,779,480	300,728	4,884,247	1,030,501	2,133,595	326,025	45,246
Advertising expenses	225,940	156,895	18,321	479,969	498,237	391,147	384,306	5,011
Car and truck expenses	421,682	173,418	50,901	1,334,489	212,615	1,844,784	34,874,055	30,751
Commissions	55,715	71,592	* 13,156	401,367	374,797	326,480	3,073,728	12,501
Contract labor	227,569	118,366	19,243	426,484	81,076	321,227	9,858,278	34,177
Depletion	** 2,116	**	0	** 135	**	25,965	22,609	264
Depreciation	199,650	101,632	20,777	636,339	84,392	604,515	8,739,814	610,915
Employee benefit programs	10,839	900	* 6,087	45,374	1,662	15,407	96,476	5,744
Insurance	108,937	61,639	18,268	297,365	28,025	143,657	4,784,608	28,840
Legal and professional services	76,325	43,942	10,079	276,013	76,455	188,173	703,338	19,443
Meals deducted	42,628	26,149	5,380	139,066	20,279	174,230	2,891,422	2,666
Mortgage interest	18,090	* 11,256	* 13,935	67,960	19,324	28,943	239,948	16,808
Other interest paid on business indebtedness	59,607	32,592	5,203	142,663	43,916	70,736	734,539	36,985
Office expenses	154,769	78,490	8,723	277,202	125,386	284,394	650,093	8,334
Pension and profit-sharing plans	* 2,687	* 1,010	* 618	17,084	* 552	2,478	44,824	485
Rent paid on machinery and equipment	54,766	32,029	9,716	171,688	18,921	70,416	3,423,934	12,560
Rent paid on other business property	797,247	297,193	121,472	1,578,856	111,787	427,899	1,347,788	39,963
Repairs	75,324	45,205	17,369	246,573	12,083	163,268	7,280,275	133,699
Supplies	320,251	167,822	18,784	990,965	303,364	755,235	2,042,340	9,872
Salaries and wages	699,678	343,310	139,615	1,706,235	98,236	406,654	3,725,488	135,606
Taxes paid	279,479	110,380	41,620	616,533	55,332	223,394	1,561,525	24,979
Travel	161,717	40,820	19,596	344,231	64,066	456,215	1,620,651	27,343
Utilities	297,209	173,093	56,653	826,191	150,035	673,630	2,527,219	16,305
Other business expenses	892,985	381,113	371,054	2,224,277	1,514,094	1,908,047	17,941,217	327,225
Home office business deductions, total	56,559	23,899	* 8,126	139,940	87,657	247,041	239,418	* 3,717
Net income less deficit [1,2]	294,808	161,823	194,601	3,140,822	867,704	2,092,866	17,936,113	-213,881
Net income [1,2]	1,351,170	600,578	329,210	5,550,377	1,491,911	4,854,896	25,529,298	307,815
Deficit [2]	1,056,363	438,755	134,609	2,409,555	624,208	2,762,030	7,593,184	521,696
Qualified business deduction	307,832	119,192	56,667	1,116,741	267,130	1,363,086	2,898,049	378,994
Returns with Schedule C-EZ:								
Number of returns	10,309	4,102	* 1,468	81,871	20,772	144,535	329,758	* 6,315
Business receipts	64,916	5,328	* 7,432	480,884	119,438	682,300	1,978,717	* 35,255
Business deductions	14,097	* 4,305	* 5,824	56,154	13,533	110,998	392,287	* 10,326
Net income	50,819	1,023	* 1,608	424,730	105,905	571,302	1,586,431	* 24,929

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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	Taxi, limousine service, and ridesharing service	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)
	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	6,406	704,564	1,103,024	248,887	3,587	14,014	72,062
Business receipts, total [1,2]	1,175,947	88,582,942	26,481,055	5,514,244	548,242	645,009	5,632,641
Income from sales and operations [1]	1,166,052	88,072,614	26,077,063	5,437,583	* 547,946	637,271	5,485,984
Other business income (loss) [1]	9,894	510,328	403,992	76,661	* 296	7,738	146,657
Business deductions, total [1,2]	1,234,059	76,647,894	22,749,710	4,960,291	516,237	713,651	5,110,057
Cost of sales and operations, total	458,602	8,665,404	137,168	194,340	* 421,606	75,134	1,413,462
Inventory, beginning of year	* 5,626	92,779	* 7,475	* 978	0	**	** 61,729
Cost of labor	* 67,948	2,326,322	37,839	73,659	0	* 45,661	89,934
Purchases	* 31,112	1,882,986	28,802	* 25,368	* 416,461	* 2,747	336,062
Materials and supplies	* 8,452	624,567	14,605	* 6,850	* 5,145	* 16,470	73,176
Other costs	353,544	3,840,799	63,932	88,095	0	**	** 979,137
Inventory, end of year	* 8,080	102,049	* 15,484	* 611	0	**	** 116,319
Advertising expenses	272	158,485	114,344	25,501	* 514	16,907	22,892
Car and truck expenses	30,832	19,596,244	8,946,327	1,690,267	* 34,968	31,309	611,502
Commissions	9,534	1,051,711	1,661,332	182,117	0	* 3,657	22,106
Contract labor	37,788	8,059,295	277,689	** 209,457	**	6,065	572,176
Depletion	0	17,939	* 1,028	0	0	**	**
Depreciation	304,002	6,173,616	649,395	231,176	* 303	150,891	452,466
Employee benefit programs	* 596	73,454	* 1,382	3,504	0	* 294	8,096
Insurance	18,833	3,647,223	551,804	155,443	* 4,351	28,938	179,338
Legal and professional services	27,197	344,384	189,579	37,305	* 755	9,094	39,217
Meals deducted	14,380	2,391,685	295,317	58,643	* 3,268	2,153	46,673
Mortgage interest	8,228	113,712	60,552	6,319	0	* 13,562	6,655
Other interest paid on business indebtedness	17,584	486,368	62,813	18,734	* 11	30,739	34,126
Office expenses	1,686	382,526	130,595	24,488	* 25	6,217	42,869
Pension and profit-sharing plans	**	34,142	** 7,529	* 221	0	**	** 1,740
Rent paid on machinery and equipment	* 12,752	1,638,484	1,407,164	** 149,577	**	* 21,438	43,839
Rent paid on other business property	8,269	698,122	263,762	** 28,370	**	51,379	107,355
Repairs	64,183	5,827,708	640,663	222,652	* 4,433	28,426	217,298
Supplies	15,666	1,277,980	387,074	81,580	* 11,459	25,340	95,736
Salaries and wages	62,877	2,536,292	153,249	216,500	* 7,248	33,831	421,011
Taxes paid	11,578	1,025,497	263,331	98,181	* 1,265	18,794	63,885
Travel	28,288	1,054,641	291,242	67,024	* 4,081	7,055	39,479
Utilities	9,662	1,175,501	749,740	162,202	* 8,660	17,265	123,268
Other business expenses	89,844	10,048,444	5,292,885	1,024,713	* 6,475	125,689	522,715
Home office business deductions, total	* 451	123,520	53,228	** 5,675	**	* 9,179	9,713
Net income less deficit [1,2]	-47,498	11,934,418	3,760,332	575,034	32,005	-64,527	521,898
Net income [1,2]	255,287	14,287,841	6,176,837	1,217,147	* 42,191	71,961	875,137
Deficit [2]	302,785	2,353,423	2,416,505	642,113	* 10,186	136,488	353,238
Qualified business deduction	78,079	1,464,765	402,252	128,163	* 4,556	59,708	147,347
Returns with Schedule C-EZ:							
Number of returns	* 990	43,669	107,768	** 45,919	**	* 308	16,518
Business receipts	* 1,952	570,696	522,547	** 228,951	**	* 317	138,653
Business deductions	* 904	45,518	160,568	** 73,118	**	* 219	12,341
Net income	* 1,048	525,177	361,979	** 155,831	**	* 98	126,312

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued

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

Net income status, item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	406,203	11,809	366,120	48,970	142,000	59,412	115,738
Business receipts, total [1,2]	8,992,482	844,410	13,616,278	1,849,695	4,279,443	3,226,195	4,260,945
Income from sales and operations [1]	8,969,327	839,924	13,432,448	1,837,594	4,215,148	3,208,252	4,171,455
Other business income (loss) [1]	23,155	4,487	183,830	12,101	64,296	17,943	89,490
Business deductions, total [1,2]	7,665,276	741,231	10,398,629	1,263,910	3,555,264	2,539,798	3,039,657
Cost of sales and operations, total	1,131,621	195,407	1,953,515	178,343	417,511	659,464	698,197
Inventory, beginning of year	* 2,044	* 42,074	72,424	13,562	10,643	32,617	15,602
Cost of labor	* 129,039	* 7,622	151,222	* 46,451	65,490	* 1,783	37,497
Purchases	* 609,654	* 118,062	943,113	64,433	69,401	585,536	223,743
Materials and supplies	17,700	* 18,126	130,019	6,864	43,831	10,538	68,786
Other costs	* 381,909	39,035	735,584	68,904	239,480	59,786	367,414
Inventory, end of year	* 8,726	* 29,511	78,847	21,872	11,335	30,796	14,845
Advertising expenses	39,308	1,073	265,887	28,385	94,197	46,839	96,467
Car and truck expenses	3,820,140	81,715	810,489	184,375	313,167	164,854	148,093
Commissions	129,783	* 988	265,947	23,982	21,835	121,589	98,540
Contract labor	615,180	46,452	812,928	133,889	284,398	187,086	207,554
Depletion	** 3,378	0	* 127	0	0	* 31	* 96
Depreciation	132,268	34,781	662,247	13,226	386,797	125,237	136,988
Employee benefit programs	* 375	3,032	31,523	2,720	8,939	7,604	12,260
Insurance	151,786	18,054	108,998	7,233	40,019	39,275	22,471
Legal and professional services	31,748	4,616	199,387	25,123	71,944	23,056	79,264
Meals deducted	70,913	5,723	132,673	16,495	75,594	27,089	13,495
Mortgage interest	* 12,476	* 1,635	5,107	* 2,152	1,944	* 683	* 328
Other interest paid on business indebtedness	42,440	4,739	85,371	1,479	25,020	17,017	41,855
Office expenses	43,051	10,303	154,516	16,739	53,880	41,204	42,693
Pension and profit-sharing plans	* 142	* 565	26,015	957	6,333	* 286	18,439
Rent paid on machinery and equipment	107,381	30,740	145,317	2,732	62,953	73,073	6,559
Rent paid on other business property	88,540	62,028	326,667	37,537	171,219	52,558	65,353
Repairs	117,549	23,663	57,829	3,764	32,527	6,709	14,829
Supplies	116,525	21,107	342,649	50,901	162,755	53,433	75,560
Salaries and wages	101,817	57,058	830,601	60,695	220,404	248,368	301,134
Taxes paid	40,670	13,346	128,914	19,671	46,641	30,595	32,007
Travel	94,460	7,039	359,329	36,751	171,337	53,201	98,041
Utilities	244,851	19,766	421,813	52,475	118,840	77,254	173,244
Other business expenses	408,099	95,128	1,944,517	301,579	632,719	429,410	580,808
Home office business deductions, total	32,048	* 1,886	260,815	54,055	102,502	39,659	64,598
Net income less deficit [1,2]	1,335,385	102,946	3,264,124	587,083	767,092	683,915	1,226,034
Net income [1,2]	2,083,459	211,623	4,921,497	696,253	1,541,378	919,054	1,764,813
Deficit [2]	748,074	108,677	1,657,373	109,169	774,286	235,139	538,779
Qualified business deduction	196,669	37,517	906,856	144,063	316,196	167,342	279,255
Returns with Schedule C-EZ:							
Number of returns	103,903	* 4,368	82,942	8,668	31,369	13,913	28,992
Business receipts	457,321	* 23,026	617,713	95,629	164,933	96,115	261,036
Business deductions	88,903	* 390	65,448	8,651	31,790	14,224	10,783
Net income	368,418	* 22,636	552,265	86,978	133,143	81,891	250,253

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Finance and insurance							
	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments					Other financial investment activities (investment advice)
			Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	673,588	38,909	190,064	10,387	12,893	5,873	581	160,331
Business receipts, total [1,2]	90,012,296	2,965,081	51,464,847	6,282,912	4,927,187	1,451,448	1,026,759	37,776,541
Income from sales and operations [1]	86,909,662	2,730,927	49,371,387	6,367,464	4,232,770	1,370,617	1,088,237	36,312,300
Other business income (loss) [1]	3,102,634	234,155	2,093,460	-84,552	694,417	80,831	* -61,477	1,464,241
Business deductions, total [1,2]	66,157,920	2,427,471	41,515,595	5,688,179	3,977,657	1,338,658	1,044,954	29,466,147
Cost of sales and operations, total	25,299,969	768,725	23,180,179	4,523,417	2,123,006	859,016	* 841,545	14,833,194
Inventory, beginning of year	331,151	33,334	191,747	* 274	0	* 18,017	* 1,710	171,746
Cost of labor	278,202	* 9,497	76,797	0	* 2,175	0	0	74,622
Purchases	16,258,207	632,279	15,315,129	4,290,958	* 573,218	* 431,967	* 854,127	9,164,859
Materials and supplies	1,142,493	* 74,085	951,312	** 52,875	**	* 166	0	898,271
Other costs	7,728,970	70,435	6,923,743	179,903	1,547,601	** 429,081	**	4,767,158
Inventory, end of year	439,053	50,904	278,549	** 581	**	** 34,507	**	243,460
Advertising expenses	1,058,856	67,370	195,502	8,311	10,967	3,486	* 25	172,713
Car and truck expenses	2,681,848	103,117	540,041	8,749	40,610	39,224	* 1,726	449,732
Commissions	3,329,852	63,166	1,298,583	94,923	137,276	28,289	* 810	1,037,286
Contract labor	1,606,217	55,886	714,829	86,152	76,007	* 3,016	* 583	549,071
Depletion	3,734	* 53	3,326	** 663	**	0	0	2,664
Depreciation	926,524	62,005	376,672	6,839	40,408	18,891	* 283	310,250
Employee benefit programs	191,956	5,006	91,265	2,640	2,758	** 1,038	**	84,830
Insurance	608,817	25,783	154,618	5,767	6,602	2,769	* 36	139,444
Legal and professional services	1,225,506	52,610	856,568	16,786	23,927	18,075	823	796,957
Meals deducted	525,710	25,900	177,768	10,533	15,115	5,348	* 260	146,512
Mortgage interest	126,676	3,019	50,280	* 1,336	* 2,216	** 277	**	46,452
Other interest paid on business indebtedness	423,884	77,724	192,486	7,455	3,918	5,094	* 1,197	174,822
Office expenses	1,017,183	28,098	344,445	13,695	15,322	35,249	560	279,619
Pension and profit-sharing plans	140,294	* 3,241	82,999	4,452	7,008	* 187	0	71,352
Rent paid on machinery and equipment	248,820	19,836	88,737	3,189	10,637	* 166	0	74,745
Rent paid on other business property	1,757,690	53,627	550,602	23,580	20,687	** 5,917	**	500,417
Repairs	244,390	8,978	79,163	4,022	1,840	3,073	* 315	69,913
Supplies	623,156	59,973	170,178	3,178	6,924	10,746	* 68	149,262
Salaries and wages	5,046,128	190,669	2,000,321	99,255	72,422	53,141	* 1,956	1,773,546
Taxes paid	665,542	26,233	276,051	14,028	11,081	917	* 1,283	248,742
Travel	1,090,293	40,782	448,489	34,395	20,333	9,840	* 626	383,295
Utilities	1,185,916	62,116	317,902	16,277	24,200	15,628	1,542	260,254
Other business expenses	15,710,354	595,545	9,181,966	693,794	1,291,002	219,924	190,530	6,786,716
Home office business deductions, total	378,169	27,162	134,361	4,904	12,908	* 61	* 73	116,415
Net income less deficit [1,2]	23,889,197	554,845	9,956,287	594,733	949,529	112,794	-18,194	8,317,425
Net income [1,2]	26,840,410	784,000	11,731,637	692,742	1,047,280	213,618	* 9,563	9,768,434
Deficit [2]	2,951,212	229,155	1,775,350	98,009	97,750	100,824	27,757	1,451,008
Qualified business deduction	4,521,078	243,282	1,591,337	83,071	98,437	28,129	* 7,159	1,374,542
Returns with Schedule C-EZ:								
Number of returns	78,077	3,735	16,467	1,489	** 1,603	**	0	13,375
Business receipts	948,073	60,465	394,129	7,771	** 6,825	**	0	379,533
Business deductions	40,435	845	8,265	* 248	** 74	**	0	7,943
Net income	907,638	59,620	385,864	7,524	** 6,751	**	0	371,590

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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			Funds, trusts, and other financial vehicles	Total	Real estate			
	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles			Total	Lessors of real estate (including mini-warehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns [1]	434,562	314,606	119,956	10,052	1,362,185	1,297,399	61,383	981,747	254,269
Business receipts, total [1,2]	35,239,655	26,815,586	8,424,069	342,713	92,951,678	86,908,107	3,187,678	59,125,445	24,594,985
Income from sales and operations [1]	34,466,061	26,231,994	8,234,067	341,287	90,927,925	84,992,416	3,104,846	57,748,429	24,139,141
Other business income (loss) [1]	773,594	583,592	190,002	* 1,426	2,023,754	1,915,691	82,832	1,377,016	455,844
Business deductions, total [1,2]	22,001,621	17,345,776	4,655,844	213,234	62,067,444	55,445,351	2,800,254	33,186,225	19,458,873
Cost of sales and operations, total	1,329,516	1,026,753	302,763	* 21,550	16,263,261	14,664,299	264,900	4,486,698	9,912,701
Inventory, beginning of year	87,951	58,022	* 29,929	* 18,119	3,532,903	3,259,420	33,685	385,079	2,840,656
Cost of labor	191,908	137,838	* 54,069	0	458,969	400,292	* 3,154	280,960	116,177
Purchases	292,609	152,045	140,564	* 18,191	6,819,270	5,986,880	173,573	1,473,758	4,339,549
Materials and supplies	116,112	* 82,386	33,726	* 985	2,261,562	1,891,400	* 3,271	395,095	1,493,034
Other costs	732,554	654,120	78,434	* 2,238	6,433,037	6,045,076	116,067	2,354,437	3,574,572
Inventory, end of year	91,617	57,657	* 33,959	* 17,983	3,242,480	2,918,769	64,850	402,631	2,451,288
Advertising expenses	794,321	670,591	123,730	* 1,664	2,695,280	2,600,526	22,062	2,133,556	444,909
Car and truck expenses	2,005,125	1,489,209	515,916	* 33,566	5,616,496	5,378,163	161,866	4,204,163	1,012,134
Commissions	1,967,879	1,626,427	341,452	* 224	3,512,718	3,426,596	56,410	2,921,332	448,854
Contract labor	833,043	538,974	294,069	* 2,459	1,950,032	1,791,927	55,062	1,207,023	529,842
Depletion	* 355	** 355	**	0	10,089	9,661	* 902	2,071	6,688
Depreciation	484,152	357,660	126,492	* 3,695	4,401,067	2,137,593	401,295	1,147,581	588,717
Employee benefit programs	95,515	82,700	12,814	* 171	160,775	146,633	2,999	109,709	33,926
Insurance	423,025	351,132	71,893	5,391	781,887	643,217	65,258	427,079	150,879
Legal and professional services	313,741	235,091	78,649	2,587	1,301,588	1,195,202	58,823	756,442	379,936
Meals deducted	321,617	230,022	91,595	425	679,232	656,290	18,427	507,064	130,799
Mortgage interest	72,952	56,102	16,850	* 425	582,966	536,502	216,362	175,685	144,455
Other interest paid on business indebtedness	153,570	129,663	23,907	* 104	660,466	510,237	56,832	183,242	270,163
Office expenses	643,342	515,117	128,225	1,298	1,247,671	1,211,158	36,798	931,020	243,340
Pension and profit-sharing plans	54,002	40,991	13,011	* 52	58,420	56,117	* 195	18,721	37,201
Rent paid on machinery and equipment	140,109	122,196	17,914	* 138	403,484	331,276	6,004	253,861	71,412
Rent paid on other business property	1,151,387	989,228	162,158	* 2,075	1,487,244	1,320,641	97,000	907,787	315,854
Repairs	154,411	131,567	22,844	* 1,838	1,151,588	943,351	182,755	558,442	202,154
Supplies	390,841	311,501	79,339	* 2,165	1,195,864	1,106,171	76,822	778,765	250,585
Salaries and wages	2,847,288	2,454,695	392,592	* 7,851	2,823,324	2,463,850	84,961	1,560,619	818,271
Taxes paid	363,070	295,803	67,267	188	1,039,569	957,802	183,884	525,609	248,309
Travel	596,468	361,527	234,941	4,553	918,645	845,194	58,797	582,226	204,170
Utilities	802,179	657,524	144,655	3,719	2,102,312	2,003,343	183,284	1,427,091	392,969
Other business expenses	5,817,136	4,491,891	1,325,245	115,707	10,029,573	9,532,717	472,523	6,579,441	2,480,752
Home office business deductions, total	215,893	162,141	53,752	* 753	802,305	789,295	29,529	641,323	118,443
Net income less deficit [1,2]	13,248,586	9,470,913	3,777,673	129,479	30,966,372	31,475,940	390,642	25,940,821	5,144,476
Net income [1,2]	14,171,000	10,105,269	4,065,731	153,773	36,881,443	36,066,858	809,827	28,303,071	6,953,960
Deficit [2]	922,414	634,356	288,058	24,293	5,915,071	4,590,918	419,185	2,362,250	1,809,484
Qualified business deduction	2,637,137	1,942,225	694,911	49,321	8,040,174	7,324,909	247,331	5,223,699	1,853,878
Returns with Schedule C-EZ:									
Number of returns	53,713	31,815	21,899	4,162	130,789	124,104	5,457	97,393	21,254
Business receipts	456,687	252,626	204,061	36,791	1,440,766	1,414,001	42,604	1,052,481	318,916
Business deductions	30,686	16,922	13,764	* 638	191,587	187,590	* 6,505	159,674	21,411
Net income	426,001	235,704	190,297	36,154	1,249,179	1,226,410	36,099	892,806	297,505

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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	Home health equipment rental	Recreational goods rental	All other consumer goods rental
	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	63,275	24,911	* 347	**	** 1,479	**	1,369	8,899
Business receipts, total [1,2]	5,977,504	1,407,370	47,003	0	139,310	0	68,195	766,845
Income from sales and operations [1]	5,871,862	** 1,440,762	**	**	** 139,502	**	66,791	758,155
Other business income (loss) [1]	105,642	** 13,611	**	**	** -192	**	* 1,405	8,689
Business deductions, total [1,2]	6,549,902	1,507,685	* 48,954	**	** 139,743	**	221,735	706,985
Cost of sales and operations, total	1,584,247	431,327	* 5,319	**	** 16,126	0	**	** 70,873
Inventory, beginning of year	273,163	** 140,985	**	0	0	0	0	* 1,787
Cost of labor	54,158	* 7,662	0	0	0	0	0	* 3,133
Purchases	828,156	** 300,164	**	**	** 23,396	0	0	* 15,374
Materials and supplies	370,161	** 52,313	**	0	0	0	0	* 32,294
Other costs	382,006	** 102,753	**	**	** 1,035	0	**	** 20,847
Inventory, end of year	323,399	** 167,231	**	**	** 8,306	0	0	* 2,563
Advertising expenses	93,392	** 12,034	**	**	** 1,297	0	* 7,621	33,704
Car and truck expenses	238,333	62,021	* 2,392	**	** 4,913	0	* 1,774	71,455
Commissions	80,518	39,368	0	0	0	0	* 1,151	* 15,633
Contract labor	157,495	25,591	0	**	** 165	0	* 19,418	54,364
Depletion	429	** 7	**	0	0	0	**	** 10
Depreciation	2,260,494	504,250	* 22,503	**	** 13,301	0	151,982	157,006
Employee benefit programs	14,140	* 1,129	0	0	0	0	**	** 1,553
Insurance	137,201	** 35,092	**	**	** 5,607	0	* 3,030	10,546
Legal and professional services	102,815	31,098	* 379	**	** 4,934	0	815	7,691
Meals deducted	22,931	** 2,288	**	0	0	0	* 231	6,817
Mortgage interest	46,444	** 10,201	**	0	0	0	0	7,104
Other interest paid on business indebtedness	145,983	** 31,769	**	**	** 359	0	* 4	15,923
Office expenses	33,815	6,011	* 499	**	** 166	0	* 2	5,914
Pension and profit-sharing plans	2,303	* 46	0	0	0	0	0	0
Rent paid on machinery and equipment	72,171	** 17,814	**	**	** 434	0	**	** 3,231
Rent paid on other business property	164,765	48,147	0	**	** 23,825	0	* 3,653	31,049
Repairs	205,542	** 37,396	**	**	** 479	0	7,499	23,038
Supplies	85,576	** 13,827	**	**	** 1,658	0	7,551	35,221
Salaries and wages	358,630	** 55,730	**	**	** 47,557	0	* 2,077	45,515
Taxes paid	81,379	15,559	* 1,316	**	** 2,500	0	* 2,338	12,458
Travel	71,720	11,296	* 287	0	0	0	* 195	13,782
Utilities	93,748	** 15,852	**	**	** 8,593	0	* 3,748	23,884
Other business expenses	478,872	109,201	* 4,116	**	** 7,805	**	5,749	54,428
Home office business deductions, total	12,962	** 2,720	**	0	0	0	**	** 6,011
Net income less deficit [1,2]	-503,443	-109,858	* -1,951	**	** -434	**	-152,318	54,107
Net income [1,2]	800,078	201,271	* 6,929	**	** 843	**	* 6,412	143,854
Deficit [2]	1,303,521	311,129	* 8,880	**	** 1,276	**	158,730	89,747
Qualified business deduction	697,251	141,025	* 689	**	** 1	0	* 2,181	58,629
Returns with Schedule C-EZ:								
Number of returns	6,547	* 1,054	0	0	**	0	** 1,075	* 1,345
Business receipts	26,695	* 5,387	0	0	**	0	** 6,970	* 5,183
Business deductions	3,997	* 58	0	0	**	0	** 2,519	* 178
Net income	22,698	* 5,329	0	0	**	0	** 4,453	* 5,004

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Real estate and rental and leasing —continued			Professional, scientific, and technical services			
	Rental and leasing services—continued		Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Offices of certified public accountants	Other accounting services
	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing					
	(95)	(96)	(97)	(98)	(99)	(100)	(101)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	4,513	21,757	1,511	3,650,330	349,241	35,239	365,154
Business receipts, total [1,2]	474,407	3,074,375	66,067	203,648,342	40,894,359	4,466,006	10,290,894
Income from sales and operations [1]	470,076	2,996,576	63,646	201,097,163	40,263,438	4,435,996	10,180,129
Other business income (loss) [1]	* 4,331	77,799	* 2,420	2,551,179	630,921	30,010	110,765
Business deductions, total [1,2]	435,360	3,489,440	72,191	118,755,623	22,760,960	2,712,113	5,901,249
Cost of sales and operations, total	236,292	824,310	* 14,715	24,376,306	2,330,056	23,075	577,054
Inventory, beginning of year	* 33,719	96,672	* 320	1,082,944	61,180	* 3,769	34,804
Cost of labor	**	** 43,363	* 4,518	3,677,779	75,912	* 1,748	32,053
Purchases	* 182,467	306,755	* 4,233	8,882,174	15,174	* 3,590	469,698
Materials and supplies	**	** 285,554	0	2,433,006	67,715	* 1,727	18,144
Other costs	* 53,716	203,655	* 5,956	9,269,725	2,164,358	14,201	56,922
Inventory, end of year	* 33,674	111,625	* 312	969,323	54,282	* 1,960	34,568
Advertising expenses	12,157	26,580	* 1,361	2,979,027	884,119	45,169	80,298
Car and truck expenses	16,044	79,734	0	8,250,509	895,264	138,709	639,623
Commissions	**	** 24,365	* 5,604	1,511,875	191,035	46,650	74,090
Contract labor	11,828	46,129	* 611	7,798,802	1,025,960	142,979	398,693
Depletion	0	* 412	0	6,538	850	* 257	* 60
Depreciation	30,742	1,380,711	* 2,980	4,041,163	338,195	105,618	236,616
Employee benefit programs	* 1,133	10,325	* 2	685,350	231,889	37,341	34,224
Insurance	5,993	76,933	* 1,469	1,769,635	568,518	56,557	76,736
Legal and professional services	6,223	51,676	3,571	3,343,921	948,932	49,787	142,076
Meals deducted	2,580	11,015	* 11	1,463,669	190,779	32,561	79,201
Mortgage interest	* 2,248	26,891	* 20	326,162	74,822	46,663	35,981
Other interest paid on business indebtedness	6,930	90,999	* 4,245	619,441	127,664	30,014	40,169
Office expenses	2,275	18,948	* 2,698	3,050,996	817,962	132,216	277,436
Pension and profit-sharing plans	**	** 2,258	0	353,766	102,901	14,714	26,860
Rent paid on machinery and equipment	* 1,994	48,698	* 37	1,038,443	167,399	15,571	53,691
Rent paid on other business property	* 10,047	48,044	* 1,839	5,007,993	1,813,413	233,372	264,175
Repairs	10,158	126,973	* 2,695	899,603	165,959	33,370	73,119
Supplies	6,246	21,074	* 4,117	3,746,673	349,129	47,148	181,284
Salaries and wages	* 15,613	192,138	* 844	13,564,057	4,385,982	706,149	675,348
Taxes paid	5,498	41,712	* 388	2,077,117	558,788	86,215	125,072
Travel	* 1,027	45,133	* 1,731	5,246,144	424,080	50,235	187,645
Utilities	7,508	34,163	* 5,222	4,273,804	815,780	97,587	392,073
Other business expenses	42,065	255,508	17,984	19,025,858	5,068,919	501,447	932,946
Home office business deductions, total	**	** 4,229	* 48	2,685,940	240,931	33,341	211,680
Net income less deficit [1,2]	39,047	-332,037	-6,124	84,984,173	18,142,013	1,753,455	4,391,474
Net income [1,2]	65,924	374,845	* 14,508	94,424,862	18,891,762	1,794,045	4,949,842
Deficit [2]	26,877	706,881	* 20,632	9,440,689	749,749	40,590	558,368
Qualified business deduction	18,527	476,199	* 18,014	13,787,696	2,051,830	301,266	875,322
Returns with Schedule C-EZ:							
Number of returns	0	3,073	* 138	662,483	53,853	3,047	90,057
Business receipts	0	9,155	* 71	7,847,350	1,023,285	13,824	749,353
Business deductions	0	1,243	0	612,833	41,634	5,368	85,097
Net income	0	7,912	* 71	7,234,517	981,651	8,457	664,257

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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						Specialized design services	Computer systems design services
	Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories		
(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	291,771	111,893	105,520	59,330	10,692	4,335	261,904	297,644
Business receipts, total [1,2]	17,525,213	7,048,920	7,275,221	2,417,640	576,533	206,899	10,456,589	13,327,182
Income from sales and operations [1]	17,383,347	6,969,285	7,229,420	2,405,756	** 778,885	**	10,392,513	13,303,668
Other business income (loss) [1]	141,866	79,635	45,801	* 11,883	** 4,546	**	64,076	23,514
Business deductions, total [1,2]	11,870,389	5,476,744	4,543,256	1,331,184	359,980	159,226	7,538,732	7,442,012
Cost of sales and operations, total	2,997,638	1,214,999	1,527,851	** 214,709	**	* 40,079	3,150,641	1,817,400
Inventory, beginning of year	136,092	49,600	60,293	0	0	* 26,199	223,563	68,460
Cost of labor	576,176	325,888	160,895	** 78,384	**	* 11,009	94,284	456,599
Purchases	758,837	223,099	502,728	** 10,432	**	* 22,578	1,849,638	694,025
Materials and supplies	761,402	492,084	188,259	78,006	0	* 3,054	367,669	79,333
Other costs	934,212	201,598	678,941	* 47,888	0	* 5,786	774,166	580,986
Inventory, end of year	169,081	77,269	63,264	0	0	* 28,547	158,679	62,002
Advertising expenses	130,560	64,921	30,420	31,019	* 999	* 3,201	145,556	217,731
Car and truck expenses	1,047,938	451,681	343,596	190,231	38,549	* 23,880	424,202	547,816
Commissions	130,710	64,462	13,610	** 52,638	**	**	55,784	92,873
Contract labor	1,120,091	609,466	363,070	101,465	** 46,091	**	338,867	759,564
Depletion	* 621	0	* 12	** 610	**	0	0	0
Depreciation	591,681	282,184	250,564	39,002	13,103	* 6,829	315,227	182,459
Employee benefit programs	65,558	30,930	24,298	* 7,002	* 2,883	* 446	10,524	37,920
Insurance	285,498	133,506	89,718	44,557	14,620	* 3,097	55,727	54,078
Legal and professional services	273,860	121,693	109,763	25,770	9,599	7,035	106,236	136,056
Meals deducted	96,965	31,483	45,929	16,032	* 2,709	* 811	75,145	72,051
Mortgage interest	29,875	14,671	14,129	* 942	0	* 133	* 8,121	5,504
Other interest paid on business indebtedness	48,772	21,848	17,998	* 7,288	* 1,100	* 538	34,528	37,148
Office expenses	203,215	83,058	75,462	27,811	11,000	* 5,884	134,394	164,779
Pension and profit-sharing plans	20,232	5,639	9,002	* 3,422	** 2,168	**	1,867	8,981
Rent paid on machinery and equipment	146,763	86,570	51,561	* 2,916	* 5,532	* 183	46,306	59,118
Rent paid on other business property	310,671	160,344	126,582	7,755	* 10,854	* 5,136	271,273	187,229
Repairs	162,904	106,716	41,879	10,128	* 2,352	* 1,829	34,468	53,987
Supplies	711,319	415,493	184,717	79,742	24,282	* 7,085	385,674	224,666
Salaries and wages	1,254,522	527,909	409,030	165,396	124,112	* 28,076	293,874	885,964
Taxes paid	189,078	96,082	65,018	20,113	4,363	* 3,502	70,643	132,698
Travel	296,710	73,305	190,906	26,717	2,812	* 2,971	177,781	290,866
Utilities	332,618	155,835	110,846	51,484	10,342	4,112	281,018	291,306
Other business expenses	1,154,667	622,560	360,872	137,737	22,741	10,757	841,826	909,735
Home office business deductions, total	233,191	91,691	69,084	65,672	* 3,218	* 3,525	245,042	217,455
Net income less deficit [1,2]	5,596,835	1,513,492	2,732,772	1,086,345	216,553	47,673	2,964,562	5,905,029
Net income [1,2]	6,777,345	2,040,502	3,264,677	1,192,615	217,062	* 62,489	3,647,693	6,649,348
Deficit [2]	1,180,510	527,010	531,905	106,270	* 509	* 14,815	683,131	744,319
Qualified business deduction	1,105,823	370,103	527,401	155,719	35,678	* 16,923	745,981	924,178
Returns with Schedule C-EZ:								
Number of returns	41,772	10,930	22,466	6,297	** 2,078	**	41,023	74,159
Business receipts	536,851	158,007	316,064	56,159	** 6,621	**	346,957	777,278
Business deductions	34,733	9,700	17,337	* 6,593	** 1,103	**	34,008	54,628
Net income	502,118	148,307	298,726	49,566	** 5,518	**	312,949	722,650

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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						Total	Management of companies and enterprises
	Total	Management, scientific, and technical consulting services	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services		
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	2,049,378	980,042	55,940	141,768	44,914	826,715	2,626,388	4,684
Business receipts, total [1,2]	106,688,100	53,427,031	1,646,616	9,449,217	1,202,482	40,962,754	83,385,001	549,276
Income from sales and operations [1]	105,138,072	52,645,134	1,612,287	9,321,076	1,173,602	40,385,973	82,371,816	477,299
Other business income (loss) [1]	1,550,028	781,897	34,329	128,141	* 28,880	576,781	1,013,184	71,977
Business deductions, total [1,2]	60,530,169	25,596,939	1,116,112	6,551,952	775,065	26,490,101	60,024,753	519,625
Cost of sales and operations, total	13,480,442	4,275,363	148,307	1,876,396	178,154	7,002,222	14,595,583	209,058
Inventory, beginning of year	555,078	165,744	* 19,707	12,473	0	357,155	509,398	* 7,193
Cost of labor	2,441,007	1,427,292	* 6,296	96,229	* 40	911,150	2,553,519	* 76,603
Purchases	5,091,212	1,345,174	89,359	826,969	0	2,829,710	4,483,709	* 84,000
Materials and supplies	1,137,015	239,320	34,136	140,223	* 35,838	687,498	3,055,456	* 14,954
Other costs	4,744,881	1,242,664	18,510	805,805	142,276	2,535,625	4,387,836	* 33,273
Inventory, end of year	488,751	144,831	* 19,700	5,302	0	318,917	394,334	* 6,966
Advertising expenses	1,475,593	532,770	13,887	361,602	5,187	562,147	884,503	3,381
Car and truck expenses	4,556,957	2,173,792	87,872	341,343	53,211	1,900,738	7,646,144	16,100
Commissions	920,734	415,193	26,324	153,898	* 3,400	321,920	600,542	* 16,630
Contract labor	4,012,647	1,972,703	46,180	663,105	29,196	1,301,462	4,306,267	* 19,815
Depletion	4,749	4,206	0	0	0	542	8,505	* 87
Depreciation	2,271,367	1,036,624	63,518	137,543	15,176	1,018,506	3,291,933	59,912
Employee benefit programs	267,893	145,276	6,800	17,091	2,101	96,624	145,969	* 1,455
Insurance	672,521	261,827	7,774	53,463	6,158	343,300	1,426,828	8,277
Legal and professional services	1,686,975	966,383	46,081	130,315	9,394	534,802	712,205	9,906
Meals deducted	916,967	484,698	18,634	92,979	10,269	310,387	500,451	1,071
Mortgage interest	125,196	53,321	* 623	** 4,316	**	66,936	137,249	* 946
Other interest paid on business indebtedness	301,146	149,297	4,896	36,680	2,168	108,105	315,398	4,513
Office expenses	1,320,994	589,688	21,993	118,791	29,054	561,468	798,935	2,701
Pension and profit-sharing plans	178,211	122,000	* 1,165	5,466	* 998	48,583	32,111	* 190
Rent paid on machinery and equipment	549,594	306,992	4,325	47,607	3,719	186,951	679,481	* 397
Rent paid on other business property	1,927,860	765,257	33,585	274,896	16,173	837,949	911,994	8,722
Repairs	375,795	161,454	4,605	24,949	2,241	182,545	1,364,171	5,784
Supplies	1,847,454	641,943	38,129	177,350	22,199	967,833	3,502,457	3,720
Salaries and wages	5,362,219	2,051,948	111,228	463,845	92,998	2,642,200	6,493,169	65,179
Taxes paid	914,623	347,268	29,610	55,398	8,657	473,691	1,002,916	5,819
Travel	3,818,827	2,374,847	71,561	248,884	46,758	1,076,777	838,838	5,353
Utilities	2,063,421	1,012,540	24,394	182,293	26,686	817,507	2,005,196	4,721
Other business expenses	9,616,318	3,791,357	241,589	902,571	190,335	4,490,466	6,564,560	64,333
Home office business deductions, total	1,504,301	763,348	57,309	157,120	14,625	511,899	675,064	* 729
Net income less deficit [1,2]	46,230,805	27,866,962	530,965	2,907,915	427,417	14,497,545	23,425,084	29,965
Net income [1,2]	51,714,827	30,456,538	846,973	3,221,228	511,594	16,678,493	28,859,309	96,236
Deficit [2]	5,484,021	2,589,576	316,008	313,312	84,178	2,180,948	5,434,225	66,271
Qualified business deduction	7,783,296	4,404,465	88,888	533,279	85,689	2,670,976	3,859,542	22,949
Returns with Schedule C-EZ:								
Number of returns	358,572	169,365	15,617	29,735	13,392	130,464	729,662	* 574
Business receipts	4,399,801	2,412,332	136,433	266,589	80,743	1,503,704	6,192,746	* 3,297
Business deductions	357,366	196,844	5,725	24,057	* 6,200	124,541	584,282	* 826
Net income	4,042,435	2,215,488	130,708	242,532	74,544	1,379,163	5,608,464	* 2,471

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued

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

Net income status, item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance				
	Administrative and support services	Waste management and remediation services	Total	Total	Ambulatory health care services			
					Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	2,597,554	24,150	837,403	2,071,626	1,222,470	194,481	40,888	68,638
Business receipts, total [1,2]	79,936,896	2,898,828	12,640,322	120,062,514	95,091,572	28,715,522	4,321,785	22,636,518
Income from sales and operations [1]	79,008,701	2,885,816	12,507,806	118,218,740	93,649,863	27,978,448	4,221,996	22,469,119
Other business income (loss) [1]	928,195	13,012	132,516	1,843,774	1,441,709	737,074	99,789	167,400
Business deductions, total [1,2]	57,057,669	2,447,459	9,053,085	74,319,203	57,339,931	15,375,136	1,812,883	15,901,551
Cost of sales and operations, total	13,645,749	740,776	599,547	5,434,382	4,785,387	1,143,253	26,704	1,272,837
Inventory, beginning of year	440,341	61,863	89,304	271,295	262,099	44,978	* 821	** 21,595
Cost of labor	2,437,993	38,923	101,285	733,084	616,763	93,049	* 18,680	** 171,492
Purchases	3,931,586	468,123	220,075	1,642,873	1,497,364	** 317,012	**	161,339
Materials and supplies	3,014,951	* 25,551	59,693	1,131,493	1,033,824	241,933	* 1,665	387,965
Other costs	4,135,954	218,608	201,050	1,913,480	1,623,611	493,145	* 5,860	546,587
Inventory, end of year	315,076	72,292	71,859	257,843	248,274	** 47,186	**	** 7,312
Advertising expenses	864,766	16,356	275,333	1,230,261	1,047,707	197,146	23,981	309,933
Car and truck expenses	7,526,224	103,820	943,923	4,390,645	3,112,145	350,270	90,547	166,711
Commissions	560,295	23,617	139,437	462,274	316,798	65,508	19,397	34,596
Contract labor	4,166,110	120,342	541,004	2,864,336	2,183,867	675,101	98,224	381,211
Depletion	8,373	* 45	532	6,884	5,846	* 182	* 19	* 117
Depreciation	3,004,077	227,945	272,925	2,328,938	1,874,601	430,404	58,759	699,064
Employee benefit programs	129,375	15,139	20,349	603,365	476,029	172,748	22,545	146,194
Insurance	1,341,503	77,048	123,031	1,823,564	1,550,634	589,487	57,903	319,863
Legal and professional services	668,954	33,345	178,400	1,556,284	1,308,225	344,404	89,657	277,451
Meals deducted	482,138	17,241	150,907	1,288,999	418,732	71,845	19,524	49,445
Mortgage interest	133,649	2,655	57,482	305,578	178,154	26,882	* 4,496	90,591
Other interest paid on business indebtedness	289,879	21,006	32,858	437,309	390,916	56,106	9,406	159,305
Office expenses	774,487	21,748	276,005	1,936,746	1,627,755	419,011	67,513	393,794
Pension and profit-sharing plans	30,591	1,330	8,186	352,596	347,672	146,090	9,837	145,196
Rent paid on machinery and equipment	652,980	26,105	85,193	481,138	391,640	121,421	14,958	79,715
Rent paid on other business property	871,665	31,606	832,181	5,570,834	4,464,412	1,096,347	282,866	978,017
Repairs	1,267,563	90,824	172,015	1,048,532	749,810	147,752	19,139	237,232
Supplies	3,446,640	52,097	530,066	4,517,962	3,415,804	906,813	68,098	1,215,241
Salaries and wages	6,160,179	267,811	764,743	17,217,082	13,604,455	3,817,046	212,463	5,381,366
Taxes paid	952,754	44,342	166,064	2,243,667	1,760,864	463,262	47,238	637,524
Travel	807,599	25,886	477,772	1,166,741	943,857	241,969	52,496	97,785
Utilities	1,952,304	48,172	516,707	2,747,972	1,896,983	379,555	78,372	380,738
Other business expenses	6,084,113	416,114	1,463,558	12,507,598	9,812,991	3,376,393	391,428	2,430,532
Home office business deductions, total	652,594	21,742	261,224	1,403,126	452,976	99,596	45,125	10,935
Net income less deficit [1,2]	22,944,057	451,062	3,582,252	45,925,881	37,823,243	13,367,993	2,508,902	6,735,522
Net income [1,2]	28,217,272	545,801	5,253,335	50,165,993	40,741,769	13,906,367	2,575,710	7,019,016
Deficit [2]	5,273,214	94,740	1,671,083	4,240,112	2,918,525	538,374	66,808	283,494
Qualified business deduction	3,751,647	84,946	1,050,661	5,288,728	4,339,218	1,162,536	243,141	691,650
Returns with Schedule C-EZ:								
Number of returns	726,022	* 3,066	286,159	503,812	246,327	43,655	2,481	7,959
Business receipts	6,174,606	* 14,843	1,565,097	5,147,260	2,919,208	888,400	66,617	30,242
Business deductions	583,107	* 349	163,644	392,392	221,671	36,543	2,185	6,157
Net income	5,591,499	* 14,494	1,401,452	4,754,869	2,697,538	851,857	64,432	24,085

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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 chiropractors	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)
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	28,190	18,835	223,230	3,601	225,950	23,619	359,621	35,418
Business receipts, total [1,2]	3,561,711	3,651,690	11,030,741	876,348	8,991,107	1,413,127	8,115,266	1,777,755
Income from sales and operations [1]	3,484,858	3,649,521	10,848,372	895,212	8,877,135	1,402,562	8,063,202	1,759,439
Other business income (loss) [1]	76,853	2,169	182,370	-18,863	113,973	10,566	52,064	18,316
Business deductions, total [1,2]	2,297,475	2,752,616	5,199,973	551,051	5,777,253	986,704	5,401,707	1,283,583
Cost of sales and operations, total	156,562	757,492	225,535	* 21,547	543,296	161,628	244,069	232,463
Inventory, beginning of year	**	91,499	** 29,312	**	55,374	* 7,142	5,031	* 6,347
Cost of labor	**	* 2,595	** 53,115	**	65,317	* 32,184	130,097	* 50,235
Purchases	105,348	539,206	78,004	* 2,553	171,608	* 12,084	70,411	39,799
Materials and supplies	9,907	119,453	34,846	* 12,612	135,576	* 40,524	37,694	* 11,649
Other costs	32,479	95,361	** 63,140	**	173,399	77,153	6,975	* 129,511
Inventory, end of year	**	90,623	** 26,499	**	57,977	* 7,460	6,139	* 5,078
Advertising expenses	87,867	34,052	102,898	9,152	165,820	9,775	75,789	31,293
Car and truck expenses	100,551	53,245	517,277	6,444	518,145	82,752	1,046,129	180,073
Commissions	* 5,577	4,508	** 9,506	**	75,620	* 31,651	37,780	* 32,655
Contract labor	75,703	51,498	261,847	7,838	211,255	101,609	232,479	87,101
Depletion	0	* 4,958	0	0	** 350	**	* 216	* 3
Depreciation	98,560	88,641	130,974	4,122	213,293	28,385	80,930	41,467
Employee benefit programs	11,430	19,295	37,352	9,074	20,767	5,566	24,879	6,179
Insurance	77,259	39,311	109,287	35,122	154,768	12,963	102,767	51,902
Legal and professional services	59,130	32,574	172,299	13,874	181,826	22,804	60,093	54,112
Meals deducted	21,039	8,514	68,985	1,191	86,566	5,396	69,999	16,229
Mortgage interest	* 4,796	7,577	** 12,294	**	19,352	* 1,483	9,877	* 806
Other interest paid on business indebtedness	29,228	18,960	10,964	3,525	87,638	3,579	7,332	4,873
Office expenses	94,628	55,845	234,197	14,978	177,054	14,145	122,058	34,533
Pension and profit-sharing plans	* 3,351	5,696	7,382	3,567	4,023	* 21,284	823	* 424
Rent paid on machinery and equipment	24,131	9,284	34,031	* 2,277	51,667	757	50,091	3,308
Rent paid on other business property	322,274	223,010	709,751	75,838	574,319	49,824	129,693	22,473
Repairs	43,898	18,708	56,654	4,200	67,669	16,087	112,309	26,165
Supplies	212,982	64,212	178,527	41,784	310,506	91,982	258,687	66,971
Salaries and wages	330,365	730,924	713,648	133,488	554,428	134,214	1,468,134	128,379
Taxes paid	59,105	98,592	118,036	17,756	96,701	27,027	179,239	16,384
Travel	64,850	20,895	121,904	2,293	164,140	20,390	106,578	50,555
Utilities	99,368	62,448	303,248	17,450	271,835	32,767	233,199	38,002
Other business expenses	309,085	337,845	877,997	122,694	1,081,281	104,147	639,171	142,417
Home office business deductions, total	4,190	449	151,561	* 2,603	88,021	* 1,850	36,955	11,692
Net income less deficit [1,2]	1,264,236	912,267	5,838,153	325,297	3,211,066	426,550	2,738,823	494,433
Net income [1,2]	1,329,053	927,329	6,106,654	328,619	3,899,774	464,861	3,555,588	628,796
Deficit [2]	64,817	15,063	268,501	* 3,321	688,708	38,311	816,765	134,363
Qualified business deduction	175,491	125,009	915,832	34,663	546,185	76,459	280,600	87,651
Returns with Schedule C-EZ:								
Number of returns	* 1,359	3,735	** 35,481	**	44,557	5,546	93,665	7,888
Business receipts	* 5,783	59,632	** 295,746	**	406,770	53,559	1,042,350	70,109
Business deductions	* 1,546	* 4,083	** 34,049	**	56,916	* 4,637	72,429	3,124
Net income	* 4,237	55,548	** 261,697	**	349,855	48,922	969,921	66,985

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	5,228	83,735	760,193	1,723,755	1,541,522	8,517	173,717
Business receipts, total [1,2]	926,305	5,514,495	18,530,142	51,768,247	39,167,655	282,924	12,317,668
Income from sales and operations [1]	924,715	5,482,089	18,162,072	50,363,164	38,282,085	282,526	11,798,553
Other business income (loss) [1]	1,589	32,407	368,069	1,405,083	885,570	* 398	519,115
Business deductions, total [1,2]	743,117	5,078,743	11,157,411	39,128,658	26,971,281	240,111	11,917,266
Cost of sales and operations, total	28,825	295,187	324,984	7,623,656	4,344,994	* 150,767	3,127,895
Inventory, beginning of year	* 1,586	1,059	6,551	957,370	632,041	* 65,486	259,843
Cost of labor	0	64,172	52,148	478,796	** 244,925	**	233,871
Purchases	* 19,085	17,424	109,000	2,877,178	1,505,964	* 163,965	1,207,249
Materials and supplies	* 3,428	12,414	81,827	939,653	** 864,910	**	74,743
Other costs	* 7,253	201,309	81,307	3,240,080	1,620,032	* 568	1,619,481
Inventory, end of year	* 2,527	1,192	5,850	869,421	522,437	* 79,693	267,291
Advertising expenses	2,051	30,723	149,781	814,248	598,203	* 1,901	214,144
Car and truck expenses	14,710	304,161	959,630	2,494,830	2,130,674	* 23,990	340,165
Commissions	* 3,151	11,797	130,527	894,582	** 807,255	**	87,326
Contract labor	9,911	163,709	506,849	1,692,738	** 1,473,060	**	219,678
Depletion	**	** 1,038	0	2,645	672	0	* 1,973
Depreciation	23,047	144,249	287,041	2,248,646	1,468,803	* 3,043	776,800
Employee benefit programs	22,050	79,693	25,593	66,249	40,326	* 209	25,714
Insurance	11,517	86,577	174,836	462,383	276,778	* 2,746	182,859
Legal and professional services	53,523	58,532	136,004	825,963	678,032	2,046	145,885
Meals deducted	9,935	88,572	771,761	520,219	435,540	* 590	84,089
Mortgage interest	* 110	75,171	52,142	87,057	46,836	* 710	39,511
Other interest paid on business indebtedness	* 4,287	18,016	24,090	283,413	114,685	* 18	168,709
Office expenses	8,713	52,045	248,233	584,095	482,143	2,226	99,726
Pension and profit-sharing plans	* 120	2,136	* 2,668	25,144	23,194	0	1,950
Rent paid on machinery and equipment	* 2,706	33,988	52,803	378,741	** 261,929	**	116,811
Rent paid on other business property	58,988	293,420	754,014	1,807,678	902,572	* 8,787	896,319
Repairs	6,648	83,791	208,283	515,080	330,301	* 305	184,474
Supplies	21,428	246,167	834,563	1,643,675	1,244,243	* 2,043	397,390
Salaries and wages	252,430	1,498,582	1,861,615	2,475,184	1,303,555	* 4,047	1,167,583
Taxes paid	28,042	193,872	260,889	500,403	265,947	* 732	233,724
Travel	12,420	62,629	147,836	1,744,083	1,578,272	* 7,332	158,479
Utilities	17,151	178,558	655,280	1,305,045	925,729	7,784	371,532
Other business expenses	149,096	1,019,283	1,526,227	8,985,985	6,183,372	13,469	2,789,145
Home office business deductions, total	* 2,212	41,787	906,150	789,707	726,137	0	63,570
Net income less deficit [1,2]	201,627	440,820	7,460,191	12,755,928	12,232,877	43,816	479,235
Net income [1,2]	278,124	887,999	8,258,101	18,222,313	16,447,139	57,839	1,717,334
Deficit [2]	76,497	447,179	797,910	5,466,385	4,214,263	14,023	1,238,099
Qualified business deduction	30,581	130,568	788,361	3,074,549	2,497,889	11,357	565,302
Returns with Schedule C-EZ:							
Number of returns	* 1,592	20,100	235,794	428,756	394,405	* 3,270	31,081
Business receipts	* 38,406	103,227	2,086,419	2,183,051	2,020,867	* 21,753	140,431
Business deductions	* 44	15,064	155,613	357,207	330,647	* 4,746	21,814
Net income	* 38,362	88,163	1,930,806	1,825,843	1,690,220	* 17,007	118,617

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—Continued

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

Net income status, item	Accommodation, food services, and drinking places					Other services	
	Total	Accommodation			Restaurants (full & limited service) and drinking places	Total	
		Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps			Rooming and boarding houses
	(141)	(142)	(143)	(144)	(145)	(146)	(147)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	585,688	92,440	52,835	18,294	21,311	493,248	3,623,375
Business receipts, total [1,2]	72,833,003	8,193,194	6,037,526	1,277,658	878,010	64,639,809	122,912,438
Income from sales and operations [1]	72,124,852	8,020,998	5,878,381	1,266,919	875,698	64,103,854	121,867,779
Other business income (loss) [1]	708,151	172,196	159,145	10,739	2,312	535,954	1,044,659
Business deductions, total [1,2]	70,067,185	8,283,021	6,272,482	1,236,122	774,417	61,784,164	92,237,024
Cost of sales and operations, total	27,008,441	1,380,969	880,619	380,158	120,192	25,627,473	23,266,292
Inventory, beginning of year	748,692	66,113	57,083	* 5,836	* 3,195	682,579	1,925,396
Cost of labor	2,442,532	99,368	87,954	* 2,383	* 9,031	2,343,164	3,048,180
Purchases	20,278,780	875,136	468,682	333,737	* 72,717	19,403,645	12,656,710
Materials and supplies	2,983,568	61,058	54,234	* 5,881	* 942	2,922,511	5,802,179
Other costs	1,295,168	327,456	252,822	* 38,104	* 36,530	967,713	1,757,060
Inventory, end of year	740,299	48,161	40,156	* 5,783	* 2,222	692,138	1,923,233
Advertising expenses	915,254	127,426	103,587	15,815	8,024	787,828	1,416,502
Car and truck expenses	1,346,220	140,639	64,303	34,002	42,334	1,205,582	8,077,388
Commissions	330,380	141,650	130,515	* 3,236	7,899	188,730	867,207
Contract labor	1,016,707	170,985	113,177	26,279	31,529	845,722	5,250,356
Depletion	5,340	4,824	* 253	**	** 4,571	* 517	452
Depreciation	2,671,545	972,424	800,044	126,440	45,940	1,699,121	3,867,926
Employee benefit programs	137,281	45,476	44,288	* 110	* 1,078	91,805	241,230
Insurance	1,095,251	213,924	151,504	55,756	6,664	881,327	1,740,215
Legal and professional services	537,628	89,277	66,050	16,866	6,361	448,351	877,932
Meals deducted	170,906	40,156	16,667	4,043	19,446	130,750	744,958
Mortgage interest	478,964	325,845	286,145	28,677	11,023	153,119	236,015
Other interest paid on business indebtedness	580,872	230,737	167,408	54,213	9,116	350,135	564,566
Office expenses	385,720	53,892	30,060	18,448	5,383	331,828	1,330,681
Pension and profit-sharing plans	18,672	2,893	2,364	**	** 529	15,779	26,791
Rent paid on machinery and equipment	574,164	41,828	23,702	5,402	* 12,724	532,336	910,613
Rent paid on other business property	4,693,264	436,072	292,672	9,057	134,344	4,257,192	8,397,317
Repairs	1,411,003	409,077	305,912	68,208	34,956	1,001,926	1,820,619
Supplies	2,340,765	242,105	190,472	25,554	26,078	2,098,660	7,316,305
Salaries and wages	11,072,737	803,717	724,175	54,213	25,328	10,269,021	6,719,934
Taxes paid	3,273,041	491,677	394,426	61,991	35,261	2,781,364	1,764,843
Travel	254,092	60,719	39,549	4,284	16,886	193,373	1,263,747
Utilities	3,248,143	634,130	448,377	130,189	55,563	2,614,013	4,862,889
Other business expenses	6,331,171	1,175,249	959,991	106,425	108,833	5,155,922	9,150,611
Home office business deductions, total	109,437	39,987	30,594	**	** 9,393	69,450	733,896
Net income less deficit [1,2]	2,836,874	-46,795	-183,870	42,107	94,968	2,883,670	30,691,359
Net income [1,2]	6,865,674	912,370	589,269	163,714	159,387	5,953,304	38,715,518
Deficit [2]	4,028,799	959,165	773,139	121,607	64,419	3,069,634	8,024,159
Qualified business deduction	1,341,404	312,957	224,591	52,260	36,106	1,028,447	4,388,405
Returns with Schedule C-EZ:							
Number of returns	92,835	11,881	6,678	* 2,151	* 3,052	80,954	789,754
Business receipts	548,396	52,750	30,230	* 8,896	* 13,623	495,647	6,920,336
Business deductions	60,185	7,343	* 5,629	* 68	* 1,646	52,842	787,738
Net income	488,211	45,407	24,602	* 8,828	* 11,977	442,805	6,132,597

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2018—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)				
(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	405,031	221,337	88,892	94,802	431,077	2,531,706	255,561	562,328
Business receipts, total [1,2]	28,569,572	13,582,326	8,073,250	6,913,996	19,444,854	70,740,160	4,157,852	6,211,944
Income from sales and operations [1]	28,415,481	13,567,514	7,944,501	6,903,466	19,349,023	70,059,322	4,043,954	6,122,314
Other business income (loss) [1]	154,091	14,812	128,749	10,530	95,832	680,838	113,898	89,630
Business deductions, total [1,2]	25,600,659	12,172,895	6,901,516	6,526,248	15,554,052	48,819,160	2,263,152	4,104,561
Cost of sales and operations, total	10,327,764	4,725,505	3,260,513	2,341,746	5,800,683	7,066,489	71,356	302,576
Inventory, beginning of year	729,049	326,428	265,462	137,159	495,486	688,359	12,501	* 12,645
Cost of labor	1,247,629	357,701	574,654	315,274	986,731	804,222	* 9,598	* 7,768
Purchases	6,181,629	3,218,741	1,629,277	1,333,611	3,075,329	3,350,734	49,018	224,577
Materials and supplies	2,307,845	857,973	930,971	518,901	1,454,787	2,036,525	* 3,023	78,075
Other costs	590,046	243,301	135,103	211,642	276,425	878,429	* 12,161	24,796
Inventory, end of year	728,433	278,638	274,954	174,841	488,075	691,780	14,945	45,285
Advertising expenses	293,193	137,758	79,622	75,813	175,487	933,120	14,702	43,747
Car and truck expenses	1,269,163	634,323	316,680	318,160	1,758,777	4,472,512	576,936	754,356
Commissions	56,820	32,935	* 14,204	9,681	76,773	722,502	11,112	49,817
Contract labor	904,262	445,690	242,760	215,812	1,120,769	3,193,057	32,268	116,955
Depletion	0	0	0	0	**	** 452	0	* 4,897
Depreciation	1,287,127	602,369	218,886	465,873	648,883	1,873,113	58,803	173,589
Employee benefit programs	124,422	53,436	39,300	31,686	39,402	75,241	* 2,166	501
Insurance	583,678	300,494	162,429	120,754	353,244	779,497	23,797	71,751
Legal and professional services	168,375	71,603	43,003	53,769	130,736	513,623	65,198	87,696
Meals deducted	130,251	49,026	36,679	44,546	120,147	429,281	65,279	100,701
Mortgage interest	120,802	59,719	6,530	54,553	33,720	80,794	* 698	11,611
Other interest paid on business indebtedness	222,006	113,390	43,862	64,754	94,413	246,078	* 2,069	7,296
Office expenses	279,749	142,238	71,164	66,348	157,909	826,337	66,685	109,370
Pension and profit-sharing plans	2,297	* 883	* 568	* 845	4,378	19,759	* 357	* 468
Rent paid on machinery and equipment	186,359	88,515	41,994	55,850	123,031	581,786	* 19,437	70,160
Rent paid on other business property	1,360,551	727,817	266,495	366,239	527,795	6,410,656	98,316	98,388
Repairs	516,882	209,537	103,247	204,098	282,789	993,983	26,966	153,207
Supplies	1,388,207	767,556	303,506	317,145	1,078,929	4,746,982	102,185	314,355
Salaries and wages	2,212,197	1,072,347	491,895	647,955	819,424	3,664,650	23,663	31,497
Taxes paid	701,380	363,679	161,564	176,137	245,329	801,172	16,961	21,223
Travel	101,726	54,033	16,283	31,410	118,367	888,556	155,097	122,320
Utilities	1,054,067	489,704	226,688	337,676	579,589	3,043,010	186,223	179,457
Other business expenses	2,205,700	978,271	724,128	503,301	1,053,196	5,341,491	550,224	1,108,059
Home office business deductions, total	65,785	28,954	24,208	12,624	122,543	485,683	59,884	36,881
Net income less deficit [1,2]	2,898,015	1,409,395	1,101,052	387,568	3,900,338	21,994,805	1,898,201	2,122,609
Net income [1,2]	4,606,729	2,280,914	1,415,716	910,099	4,892,883	26,933,361	2,282,545	3,509,773
Deficit [2]	1,708,714	871,520	314,663	522,531	992,545	4,938,556	384,344	1,387,165
Qualified business deduction	482,391	196,193	166,123	120,075	484,097	3,108,740	313,177	664,787
Returns with Schedule C-EZ:								
Number of returns	45,448	28,546	8,686	8,216	76,044	602,777	65,485	268,738
Business receipts	431,809	309,216	49,672	72,921	721,708	5,285,593	481,225	1,517,674
Business deductions	37,896	23,114	* 5,309	* 9,473	87,700	629,373	32,769	133,681
Net income	393,913	286,102	44,363	63,449	634,008	4,656,220	448,456	1,383,993

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

** Data combined to prevent disclosure of taxpayer information.

[1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of \$5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2018, September 2020.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
All nonfarm sole proprietorships						
Total	27,117,163	1,589,748,596	1,242,400,412	441,730,396	105,596,494	69,258,312
Under \$2,500	6,520,820	5,926,439	33,194,136	1,371,294	6,827,808	583,617
\$2,500 under \$5,000	2,839,629	10,272,025	14,147,714	623,960	3,218,114	159,801
\$5,000 under \$10,000	3,345,515	24,172,643	19,676,836	1,200,206	4,773,020	227,533
\$10,000 under \$25,000	5,666,434	91,255,770	50,650,862	3,517,285	13,142,534	732,850
\$25,000 under \$50,000	3,515,248	124,357,465	76,051,101	7,113,092	19,070,069	2,173,704
\$50,000 under \$100,000	2,423,900	170,164,563	104,546,468	15,288,769	20,163,603	5,190,270
\$100,000 under \$200,000	1,415,499	198,466,363	134,223,021	31,218,140	16,610,436	9,980,541
\$200,000 under \$500,000	939,981	285,802,123	209,484,567	66,271,672	13,046,370	19,577,094
\$500,000 under \$1,000,000	277,804	192,836,053	157,128,939	65,697,577	4,247,607	11,561,992
\$1,000,000 under \$2,500,000	130,789	194,332,948	168,708,833	81,576,747	2,762,130	11,266,397
\$2,500,000 under \$5,000,000	27,111	92,448,437	83,931,800	45,270,544	894,394	4,187,057
\$5,000,000 or more	14,431	199,713,769	190,656,134	122,581,111	840,408	3,617,456
Agriculture, forestry, hunting, and fishing						
Total	320,437	23,139,333	21,704,729	8,316,658	1,165,198	1,083,041
Under \$2,500	85,145	77,429	658,300	101,655	77,650	** 9,913
\$2,500 under \$5,000	33,713	121,676	320,463	* 2,764	39,342	* 2,922
\$5,000 under \$10,000	40,227	300,750	275,361	19,965	49,514	**
\$10,000 under \$25,000	62,349	990,044	725,574	44,131	130,984	10,182
\$25,000 under \$50,000	36,152	1,212,940	1,031,875	65,874	130,796	46,113
\$50,000 under \$100,000	32,672	2,329,945	1,751,053	225,485	277,825	32,419
\$100,000 under \$200,000	13,945	2,007,796	1,560,895	406,788	136,733	76,967
\$200,000 under \$500,000	8,926	2,722,736	2,555,162	601,537	143,688	161,864
\$500,000 under \$1,000,000	4,204	3,002,275	2,750,091	1,230,379	38,772	165,034
\$1,000,000 under \$2,500,000	2,133	3,341,288	3,146,402	1,168,197	63,717	353,157
\$2,500,000 under \$5,000,000	499	1,714,924	1,679,019	675,670	38,660	97,571
\$5,000,000 or more	471	5,317,529	5,250,535	3,774,215	37,517	126,900
Mining						
Total	104,965	11,117,876	9,764,726	1,969,622	286,497	368,740
Under \$2,500	34,931	23,113	177,317	7,157	11,721	** 3,862
\$2,500 under \$5,000	11,105	36,964	30,026	4,433	* 3,544	0
\$5,000 under \$10,000	9,743	73,593	85,899	7,000	* 2,004	**
\$10,000 under \$25,000	13,520	209,431	281,166	28,328	30,807	* 430
\$25,000 under \$50,000	11,376	387,317	381,815	19,772	55,256	**
\$50,000 under \$100,000	6,819	517,778	426,388	17,973	49,379	850
\$100,000 under \$200,000	7,298	1,008,737	588,840	48,501	20,535	13,650
\$200,000 under \$500,000	6,943	2,012,495	1,310,096	126,905	54,092	105,911
\$500,000 under \$1,000,000	1,787	1,294,098	1,169,016	193,165	20,885	94,718
\$1,000,000 under \$2,500,000	962	1,378,971	1,257,198	227,631	12,045	54,085
\$2,500,000 under \$5,000,000	277	973,817	901,883	216,555	11,219	43,995
\$5,000,000 or more	203	3,201,562	3,155,082	1,072,203	15,010	51,239
Utilities						
Total	12,472	594,702	539,378	17,486	79,940	102,057
Under \$2,500	3,435	2,259	67,100	0	** 10,402	** 15,404
\$2,500 under \$5,000	* 1,055	* 5,035	* 5,169	0	**	0
\$5,000 under \$10,000	* 2,168	* 18,612	* 2,971	0	**	**
\$10,000 under \$25,000	271	5,147	19,344	** 31	**	0
\$25,000 under \$50,000	3,115	135,101	49,417	0	* 11,609	**
\$50,000 under \$100,000	* 999	* 54,608	* 96,522	**	** 52,819	* 45,020
\$100,000 under \$200,000	* 1,036	* 133,176	* 110,236	**	**	* 30,057
\$200,000 under \$500,000	324	90,697	50,178	* 366	* 4,692	** 11,577
\$500,000 under \$1,000,000	* 43	* 23,046	* 25,609	0	** 266	**
\$1,000,000 under \$2,500,000	* 12	* 24,799	* 18,142	0	**	**
\$2,500,000 under \$5,000,000	* 7	* 22,993	* 10,682	0	**	**
\$5,000,000 or more	* 6	* 79,229	* 84,008	* 17,089	* 154	**

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Construction						
Total	2,901,667	269,860,103	225,606,070	105,472,101	18,319,608	26,384,816
Under \$2,500	368,467	381,003	2,028,532	43,782	521,863	66,591
\$2,500 under \$5,000	187,956	683,309	943,954	24,460	275,700	* 2,907
\$5,000 under \$10,000	259,510	1,869,181	1,396,415	105,963	341,261	21,691
\$10,000 under \$25,000	678,332	11,294,861	5,998,134	559,314	2,018,949	133,296
\$25,000 under \$50,000	537,360	19,162,900	11,170,940	1,814,167	3,667,157	438,694
\$50,000 under \$100,000	361,821	25,173,157	16,515,167	3,907,735	3,457,861	1,463,126
\$100,000 under \$200,000	228,360	32,586,356	25,694,176	8,997,522	2,829,011	3,793,349
\$200,000 under \$500,000	185,749	57,159,269	48,547,421	20,413,836	2,918,154	8,678,059
\$500,000 under \$1,000,000	60,845	42,188,069	38,104,337	20,102,132	1,350,538	4,956,384
\$1,000,000 under \$2,500,000	26,014	38,179,779	35,720,430	20,752,079	673,649	4,758,663
\$2,500,000 under \$5,000,000	5,033	17,194,870	16,261,609	11,143,678	155,651	1,358,614
\$5,000,000 or more	2,221	23,987,349	23,224,954	17,607,431	109,814	713,441
Manufacturing						
Total	354,185	33,967,257	30,449,608	15,832,881	1,086,081	742,499
Under \$2,500	101,604	58,326	522,084	59,786	95,300	** 30,788
\$2,500 under \$5,000	27,915	108,145	133,672	13,523	42,190	**
\$5,000 under \$10,000	39,321	276,781	260,822	39,129	39,944	* 1,645
\$10,000 under \$25,000	64,486	1,059,273	737,522	123,319	130,639	7,003
\$25,000 under \$50,000	40,774	1,365,497	1,209,602	185,308	212,540	22,546
\$50,000 under \$100,000	28,935	2,076,367	1,469,838	527,557	166,577	55,883
\$100,000 under \$200,000	23,545	3,554,965	2,713,690	942,431	121,054	88,362
\$200,000 under \$500,000	16,285	5,185,935	4,374,832	1,796,135	118,038	223,604
\$500,000 under \$1,000,000	6,321	4,475,655	3,860,510	2,045,566	78,916	97,613
\$1,000,000 under \$2,500,000	3,605	5,393,596	4,968,009	2,945,429	49,223	130,443
\$2,500,000 under \$5,000,000	849	2,948,585	2,857,516	1,811,785	10,900	45,672
\$5,000,000 or more	543	7,464,131	7,341,511	5,342,913	20,759	38,939
Wholesale trade (merchant wholesalers)						
Total	349,685	53,250,491	48,921,618	33,926,361	1,463,372	707,355
Under \$2,500	86,442	62,676	556,556	42,119	60,121	** 2,402
\$2,500 under \$5,000	34,296	121,627	245,322	53,306	54,256	**
\$5,000 under \$10,000	31,603	223,737	278,418	80,046	62,884	* 1,486
\$10,000 under \$25,000	59,926	1,000,353	665,266	123,674	126,624	3,588
\$25,000 under \$50,000	41,891	1,465,429	998,082	248,361	207,618	30,466
\$50,000 under \$100,000	40,432	3,024,192	2,535,683	996,046	326,470	21,845
\$100,000 under \$200,000	21,475	3,168,356	2,542,897	1,315,449	187,376	46,878
\$200,000 under \$500,000	17,513	5,423,587	4,381,491	2,409,198	203,186	243,419
\$500,000 under \$1,000,000	8,085	5,689,868	5,094,701	3,467,703	59,912	110,001
\$1,000,000 under \$2,500,000	5,475	8,500,496	8,024,026	6,235,089	91,040	95,901
\$2,500,000 under \$5,000,000	1,245	4,210,326	3,875,909	2,812,245	34,164	52,817
\$5,000,000 or more	1,300	20,359,846	19,723,267	16,143,126	49,719	98,553
Retail trade						
Total	2,401,769	187,588,890	176,712,177	116,283,916	5,308,893	2,055,184
Under \$2,500	883,228	777,775	4,409,660	640,471	830,049	30,795
\$2,500 under \$5,000	264,189	980,359	1,526,908	245,561	279,130	4,896
\$5,000 under \$10,000	249,017	1,794,966	2,094,806	515,196	296,688	2,089
\$10,000 under \$25,000	384,916	6,255,701	5,256,181	1,331,370	907,244	22,488
\$25,000 under \$50,000	208,806	7,346,049	5,945,326	2,049,124	728,796	101,329
\$50,000 under \$100,000	147,894	10,754,172	8,322,916	3,308,233	729,292	263,200
\$100,000 under \$200,000	113,846	16,260,295	13,644,725	7,795,102	520,959	261,490
\$200,000 under \$500,000	81,035	25,644,683	22,582,914	13,626,496	440,422	412,382
\$500,000 under \$1,000,000	37,489	26,033,361	24,207,149	16,871,214	280,612	349,736
\$1,000,000 under \$2,500,000	21,892	33,212,575	31,727,013	23,351,739	182,566	314,734
\$2,500,000 under \$5,000,000	6,717	23,201,700	22,441,763	17,708,005	55,614	155,851
\$5,000,000 or more	2,741	35,327,253	34,552,815	28,841,406	57,521	136,195

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Transportation and warehousing						
Total	2,589,195	140,187,881	122,388,020	13,187,842	34,874,055	9,858,278
Under \$2,500	457,326	480,213	2,220,444	23,601	859,572	15,673
\$2,500 under \$5,000	250,196	906,744	1,695,317	* 3,883	657,370	* 12,119
\$5,000 under \$10,000	290,838	2,160,441	2,388,131	29,671	1,023,716	* 9,647
\$10,000 under \$25,000	473,756	7,790,521	6,002,928	23,604	2,702,813	38,866
\$25,000 under \$50,000	454,004	16,206,209	12,177,410	121,650	5,479,718	72,747
\$50,000 under \$100,000	348,868	24,182,582	18,331,174	294,595	7,332,095	323,842
\$100,000 under \$200,000	195,440	27,623,777	22,638,935	683,995	7,731,023	933,453
\$200,000 under \$500,000	96,435	26,936,443	23,546,885	2,782,600	5,814,285	2,860,562
\$500,000 under \$1,000,000	12,727	8,894,697	8,494,496	1,583,101	1,393,697	1,598,546
\$1,000,000 under \$2,500,000	7,178	10,775,184	10,537,146	2,445,223	1,052,207	2,009,594
\$2,500,000 under \$5,000,000	1,570	5,466,216	5,376,068	1,500,269	397,672	1,110,668
\$5,000,000 or more	857	8,764,855	8,979,086	3,695,650	429,887	872,560
Information						
Total	366,120	13,616,278	10,398,629	1,953,515	810,489	812,928
Under \$2,500	110,170	84,570	757,740	16,859	84,945	** 19,391
\$2,500 under \$5,000	42,923	146,882	172,680	* 4,663	51,630	**
\$5,000 under \$10,000	48,888	377,726	265,802	3,403	45,067	* 4,912
\$10,000 under \$25,000	68,416	1,102,651	701,726	16,748	134,151	28,072
\$25,000 under \$50,000	42,888	1,569,947	961,285	47,417	146,204	92,200
\$50,000 under \$100,000	33,847	2,427,317	1,260,155	66,298	149,425	143,995
\$100,000 under \$200,000	11,315	1,547,094	961,297	160,907	154,971	112,967
\$200,000 under \$500,000	5,044	1,464,387	814,359	128,026	20,823	137,700
\$500,000 under \$1,000,000	1,227	900,141	789,548	306,139	11,263	52,228
\$1,000,000 under \$2,500,000	1,115	1,614,090	1,242,934	454,764	5,825	170,232
\$2,500,000 under \$5,000,000	174	614,208	607,036	218,137	3,990	17,086
\$5,000,000 or more	114	1,767,265	1,864,065	530,155	2,196	34,145
Finance and insurance						
Total	673,588	90,012,296	66,157,920	25,299,969	2,681,848	1,606,217
Under \$2,500	139,422	36,204	944,244	46,808	148,588	** 13,334
\$2,500 under \$5,000	59,487	226,839	318,829	* 11,762	87,105	**
\$5,000 under \$10,000	73,907	513,188	585,760	* 8,881	184,280	* 3,322
\$10,000 under \$25,000	98,302	1,597,676	1,217,185	54,204	270,862	11,786
\$25,000 under \$50,000	61,537	2,214,845	1,364,696	29,807	272,567	13,830
\$50,000 under \$100,000	98,870	7,111,527	3,655,920	62,480	731,403	56,745
\$100,000 under \$200,000	64,010	9,200,042	5,057,099	227,200	488,857	329,568
\$200,000 under \$500,000	53,896	17,342,109	10,266,150	2,120,515	314,094	386,196
\$500,000 under \$1,000,000	16,090	10,771,207	6,371,095	768,883	141,137	264,770
\$1,000,000 under \$2,500,000	6,160	9,325,698	6,377,635	1,112,458	33,486	245,856
\$2,500,000 under \$5,000,000	1,023	3,388,113	2,569,907	428,416	5,154	143,113
\$5,000,000 or more	885	28,284,847	27,429,398	20,428,555	4,315	137,697
Real estate and rental and leasing						
Total	1,362,185	92,951,678	62,067,444	16,263,261	5,616,496	1,950,032
Under \$2,500	262,107	111,562	1,985,715	13,201	359,428	48,149
\$2,500 under \$5,000	108,728	387,439	589,921	4,159	142,364	1,467
\$5,000 under \$10,000	144,855	1,056,259	1,128,779	4,732	250,710	24,776
\$10,000 under \$25,000	260,265	4,287,651	2,912,162	68,692	752,129	17,823
\$25,000 under \$50,000	204,215	7,154,173	4,459,719	134,719	1,093,006	69,591
\$50,000 under \$100,000	177,550	12,667,948	6,244,106	334,916	1,180,268	142,855
\$100,000 under \$200,000	116,961	15,988,622	8,085,983	695,279	1,112,012	403,552
\$200,000 under \$500,000	62,326	17,991,846	9,831,786	2,429,855	494,528	516,095
\$500,000 under \$1,000,000	15,591	10,854,823	7,704,908	2,971,134	136,322	289,798
\$1,000,000 under \$2,500,000	7,555	11,109,547	8,805,736	4,492,107	60,764	254,585
\$2,500,000 under \$5,000,000	1,433	4,793,152	4,160,094	2,097,444	21,086	129,038
\$5,000,000 or more	600	6,548,658	6,158,536	3,017,023	13,879	52,304

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Professional, scientific, and technical services						
Total	3,650,330	203,648,342	118,755,623	24,376,306	8,250,509	7,798,802
Under \$2,500	900,956	755,883	4,541,627	97,955	802,231	62,238
\$2,500 under \$5,000	383,313	1,388,620	1,866,186	76,005	294,110	39,449
\$5,000 under \$10,000	430,390	2,997,400	2,340,807	102,423	432,663	46,177
\$10,000 under \$25,000	668,158	10,971,315	6,043,159	371,823	1,164,452	126,278
\$25,000 under \$50,000	482,867	17,411,543	8,528,587	504,449	1,565,360	301,142
\$50,000 under \$100,000	359,934	25,199,315	11,257,685	1,013,202	1,757,681	742,013
\$100,000 under \$200,000	235,182	32,439,899	14,377,186	2,034,826	1,120,791	1,032,236
\$200,000 under \$500,000	138,812	41,905,139	19,988,356	3,353,514	748,669	1,835,804
\$500,000 under \$1,000,000	32,235	22,014,113	12,872,959	2,806,251	179,352	1,409,057
\$1,000,000 under \$2,500,000	14,200	20,867,951	14,815,021	4,431,607	111,433	1,169,509
\$2,500,000 under \$5,000,000	2,708	9,083,770	6,587,964	1,786,276	50,213	393,469
\$5,000,000 or more	1,575	18,613,394	15,536,087	7,797,975	23,554	641,429
Administrative and support and waste management services						
Total	2,626,388	83,385,001	60,024,753	14,595,585	7,646,144	4,306,267
Under \$2,500	613,601	637,802	3,011,526	25,101	575,677	105,890
\$2,500 under \$5,000	310,097	1,121,613	1,123,802	9,413	294,740	25,208
\$5,000 under \$10,000	418,171	2,999,611	1,949,229	59,836	532,568	41,030
\$10,000 under \$25,000	714,948	11,347,871	4,324,797	122,011	1,487,467	77,038
\$25,000 under \$50,000	280,068	9,727,283	5,378,031	348,110	1,766,635	214,551
\$50,000 under \$100,000	158,073	10,907,706	6,398,593	1,105,768	1,274,531	595,112
\$100,000 under \$200,000	77,485	10,657,020	7,112,682	1,165,201	864,185	818,925
\$200,000 under \$500,000	38,323	11,470,065	8,706,180	2,088,643	506,411	916,734
\$500,000 under \$1,000,000	10,036	7,006,635	5,957,436	1,949,406	152,495	629,562
\$1,000,000 under \$2,500,000	4,067	6,122,198	5,359,730	1,665,287	137,764	549,365
\$2,500,000 under \$5,000,000	953	3,215,004	2,838,792	1,122,401	31,312	161,464
\$5,000,000 or more	567	8,172,192	7,863,954	4,934,407	22,358	171,389
Educational services						
Total	837,403	12,640,322	9,053,085	599,547	943,923	541,004
Under \$2,500	327,575	348,126	855,260	17,182	157,569	* 10,305
\$2,500 under \$5,000	156,808	553,680	570,340	* 4,952	137,098	* 1,159
\$5,000 under \$10,000	122,228	857,729	653,775	* 9,512	176,693	* 1,957
\$10,000 under \$25,000	129,752	1,936,545	923,517	32,526	175,904	19,414
\$25,000 under \$50,000	62,540	2,050,271	1,028,309	* 4,400	152,369	75,152
\$50,000 under \$100,000	20,221	1,358,077	835,973	* 58,967	70,125	35,907
\$100,000 under \$200,000	9,975	1,421,380	903,007	66,380	35,957	114,334
\$200,000 under \$500,000	6,153	1,891,396	1,400,153	102,219	21,975	146,346
\$500,000 under \$1,000,000	1,610	1,026,282	884,148	49,654	13,476	79,503
\$1,000,000 under \$2,500,000	458	611,406	517,603	115,011	2,558	33,217
\$2,500,000 under \$5,000,000	53	169,643	124,647	* 3,606	* 33	* 8,109
\$5,000,000 or more	31	415,788	356,354	* 135,138	* 167	* 15,600
Health care and social assistance						
Total	2,071,626	120,062,514	74,319,203	5,434,382	4,390,645	2,864,336
Under \$2,500	382,139	378,512	1,943,367	33,481	488,439	43,750
\$2,500 under \$5,000	199,096	707,170	862,399	13,406	172,427	* 3,530
\$5,000 under \$10,000	301,867	2,198,930	1,247,649	7,700	288,778	5,561
\$10,000 under \$25,000	543,217	8,549,618	3,482,235	48,582	832,783	39,293
\$25,000 under \$50,000	255,609	9,169,362	4,923,179	161,608	882,276	82,745
\$50,000 under \$100,000	185,706	13,172,947	6,233,014	187,949	720,807	285,201
\$100,000 under \$200,000	93,418	12,720,519	6,205,450	379,920	360,277	451,459
\$200,000 under \$500,000	68,062	21,964,205	11,632,939	754,023	388,213	444,970
\$500,000 under \$1,000,000	28,058	19,517,951	12,765,665	1,201,596	134,621	460,100
\$1,000,000 under \$2,500,000	12,196	17,354,159	12,201,685	994,634	72,672	488,754
\$2,500,000 under \$5,000,000	1,639	5,549,831	4,547,403	510,500	29,878	260,037
\$5,000,000 or more	617	8,779,310	8,274,218	1,140,984	19,474	298,935

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Arts, entertainment, and recreation						
Total	1,723,755	51,768,247	39,128,658	7,623,656	2,494,830	1,692,738
Under \$2,500	656,719	642,514	2,414,617	94,028	445,028	52,607
\$2,500 under \$5,000	256,463	931,235	947,066	46,086	147,235	14,990
\$5,000 under \$10,000	213,021	1,558,843	1,390,798	52,101	284,194	22,597
\$10,000 under \$25,000	277,043	4,341,155	2,999,658	72,915	554,288	106,465
\$25,000 under \$50,000	163,934	5,822,976	3,516,271	123,353	500,896	183,949
\$50,000 under \$100,000	89,164	6,113,328	3,543,772	275,600	234,148	222,760
\$100,000 under \$200,000	28,984	4,081,431	2,813,348	452,546	112,839	163,556
\$200,000 under \$500,000	28,053	8,134,787	5,780,679	1,387,459	142,710	499,343
\$500,000 under \$1,000,000	6,650	4,583,383	3,287,518	763,487	46,910	114,311
\$1,000,000 under \$2,500,000	2,178	3,459,582	2,511,396	592,154	8,693	130,696
\$2,500,000 under \$5,000,000	953	3,202,501	2,606,224	896,261	9,931	91,556
\$5,000,000 or more	592	8,896,513	7,317,309	2,867,665	7,958	89,909
Accommodation, food services, and drinking places						
Total	585,688	72,833,003	70,067,185	27,008,441	1,346,220	1,016,707
Under \$2,500	156,185	143,271	1,007,700	10,913	213,764	16,042
\$2,500 under \$5,000	64,261	234,495	504,369	37,684	108,402	* 12,928
\$5,000 under \$10,000	55,663	399,916	339,377	34,403	80,730	* 2,584
\$10,000 under \$25,000	90,860	1,398,492	907,429	70,940	155,314	6,838
\$25,000 under \$50,000	43,607	1,591,249	1,307,432	215,645	125,314	69,067
\$50,000 under \$100,000	46,388	3,292,308	2,858,626	775,035	185,874	55,661
\$100,000 under \$200,000	40,794	5,707,949	5,490,268	1,744,941	100,346	135,609
\$200,000 under \$500,000	58,135	17,316,111	16,122,248	6,925,093	211,103	290,329
\$500,000 under \$1,000,000	18,376	13,065,882	12,526,404	5,465,818	73,104	169,463
\$1,000,000 under \$2,500,000	9,103	13,953,351	13,308,113	6,319,519	67,623	131,234
\$2,500,000 under \$5,000,000	1,464	4,928,397	4,901,491	1,763,557	12,263	50,645
\$5,000,000 or more	851	10,801,583	10,793,727	3,644,893	12,385	76,306
Other services						
Total	3,623,375	122,912,438	92,237,024	23,266,292	8,077,388	5,250,356
Under \$2,500	711,651	694,895	3,964,596	83,133	857,899	41,720
\$2,500 under \$5,000	371,802	1,333,899	2,098,703	56,442	402,604	24,207
\$5,000 under \$10,000	519,434	3,805,771	2,712,135	118,852	627,156	31,228
\$10,000 under \$25,000	980,058	15,650,430	7,085,775	419,137	1,453,956	78,246
\$25,000 under \$50,000	547,814	19,132,138	10,930,884	949,553	1,834,488	329,477
\$50,000 under \$100,000	273,406	18,990,135	12,308,422	2,114,722	1,442,266	690,855
\$100,000 under \$200,000	129,028	17,849,080	13,420,711	3,973,797	647,289	1,168,200
\$200,000 under \$500,000	67,033	20,843,328	17,430,329	** 9,144,934	501,059	1,715,805
\$500,000 under \$1,000,000	16,057	11,260,902	10,134,039	**	134,176	720,976
\$1,000,000 under \$2,500,000	6,344	8,923,179	8,035,224	4,265,405	136,200	349,224
\$2,500,000 under \$5,000,000	501	1,724,530	1,569,439	575,739	26,618	62,057
\$5,000,000 or more	247	2,704,151	2,546,767	1,564,577	13,675	38,362
Unclassified establishments						
Total	562,328	6,211,944	4,104,561	302,576	754,356	116,955
Under \$2,500	239,719	230,306	1,127,750	14,063	** 423,766	* 18,890
\$2,500 under \$5,000	76,224	276,295	192,589	* 11,459	**	* 9,864
\$5,000 under \$10,000	94,662	689,209	279,902	* 1,394	**	* 5,998
\$10,000 under \$25,000	97,859	1,467,034	367,105	** 149,498	**	* 5,745
\$25,000 under \$50,000	36,692	1,232,237	688,240	89,774	237,464	* 10,966
\$50,000 under \$100,000	12,302	811,155	501,461	**	** 90,977	* 12,982
\$100,000 under \$200,000	3,402	509,868	301,597	**	**	* 5,929
\$200,000 under \$500,000	933	302,905	162,407	** 2,266	* 228	** 46,580
\$500,000 under \$1,000,000	375	233,665	129,310	**	** 1,857	**
\$1,000,000 under \$2,500,000	138	185,099	135,388	* 8,415	**	**
\$2,500,000 under \$5,000,000	* 13	* 45,857	* 14,352	0	**	**
\$5,000,000 or more	10	228,312	* 204,460	* 25,705	* 66	**

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Business deductions—continued					Net Income less deficit
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
(7)	(8)	(9)	(10)	(11)	(12)	
All nonfarm sole proprietorships						
Total	50,776,575	46,931,296	97,885,484	149,689,186	10,568,338	348,509,654
Under \$2,500	2,683,704	3,251,883	226,111	4,953,877	347,657	-27,050,141
\$2,500 under \$5,000	1,075,064	1,203,386	57,380	1,706,900	276,084	-3,844,651
\$5,000 under \$10,000	1,353,114	1,528,737	65,448	2,446,627	508,627	4,577,975
\$10,000 under \$25,000	3,065,353	4,073,313	330,083	6,933,572	1,568,701	40,669,823
\$25,000 under \$50,000	3,648,302	5,793,533	710,301	11,121,222	2,386,239	48,381,447
\$50,000 under \$100,000	5,280,221	6,256,307	2,122,443	15,434,306	2,282,872	65,633,212
\$100,000 under \$200,000	6,589,730	7,323,860	5,996,775	17,876,258	1,764,849	64,263,390
\$200,000 under \$500,000	8,664,646	7,605,135	19,222,401	25,573,690	1,016,946	76,431,122
\$500,000 under \$1,000,000	5,505,086	4,378,697	19,617,552	17,260,349	273,018	35,785,220
\$1,000,000 under \$2,500,000	5,321,477	3,380,139	20,972,772	17,361,861	109,552	25,710,042
\$2,500,000 under \$5,000,000	2,426,161	997,402	10,401,821	8,596,111	23,760	8,565,677
\$5,000,000 or more	5,163,717	1,138,902	18,162,399	20,424,411	10,035	9,386,538
Agriculture, forestry, hunting, and fishing						
Total	2,328,589	644,214	1,464,405	3,170,899	75,709	1,459,706
Under \$2,500	107,072	67,262	** 992	125,599	** 8,279	-581,580
\$2,500 under \$5,000	75,681	16,769	**	102,706	**	-198,357
\$5,000 under \$10,000	35,463	39,373	**	33,103	**	25,444
\$10,000 under \$25,000	171,485	58,986	* 2,881	106,936	* 8,406	265,269
\$25,000 under \$50,000	221,185	63,952	12,232	217,572	* 7,017	180,692
\$50,000 under \$100,000	254,523	109,193	22,363	365,757	35,342	582,315
\$100,000 under \$200,000	181,138	77,984	55,059	248,658	6,208	448,423
\$200,000 under \$500,000	422,173	58,625	146,544	463,768	** 9,494	167,846
\$500,000 under \$1,000,000	243,985	58,615	181,895	474,331	**	252,447
\$1,000,000 under \$2,500,000	269,787	53,130	364,773	431,335	774	233,668
\$2,500,000 under \$5,000,000	153,375	11,621	286,195	211,014	* 172	35,905
\$5,000,000 or more	192,722	28,705	391,471	390,120	* 18	47,635
Mining						
Total	1,189,519	153,417	652,472	2,900,674	36,810	1,395,205
Under \$2,500	23,013	10,023	** 1,390	63,681	** 2,301	-147,662
\$2,500 under \$5,000	1,149	* 205	**	10,427	**	7,384
\$5,000 under \$10,000	33,994	335	**	23,946	**	-12,310
\$10,000 under \$25,000	21,162	655	* 1,654	120,869	* 5,960	-64,770
\$25,000 under \$50,000	43,984	9,988	* 954	122,986	* 19,033	5,742
\$50,000 under \$100,000	57,948	6,692	** 7,230	183,243	* 2,371	91,489
\$100,000 under \$200,000	96,145	13,712	**	193,047	* 1,921	420,003
\$200,000 under \$500,000	146,320	40,019	97,566	392,782	** 4,985	702,623
\$500,000 under \$1,000,000	126,138	10,898	75,752	376,416	**	126,718
\$1,000,000 under \$2,500,000	** 162,302	28,735	102,728	473,550	* 139	127,982
\$2,500,000 under \$5,000,000	**	10,397	93,546	270,759	* 81	71,914
\$5,000,000 or more	477,365	21,760	271,654	668,967	* 20	66,094
Utilities						
Total	110,016	28,143	7,453	81,048	* 1,516	55,794
Under \$2,500	15,183	0	0	* 19,964	0	-64,436
\$2,500 under \$5,000	0	0	0	** 4,152	0	* -134
\$5,000 under \$10,000	0	** 8	0	**	0	* 15,641
\$10,000 under \$25,000	* 18,770	**	0	* 41	0	-14,211
\$25,000 under \$50,000	* 4,431	* 5,300	0	* 2,948	** 1,515	85,684
\$50,000 under \$100,000	* 9,744	* 12,627	** 437	* 11,247	**	* -41,914
\$100,000 under \$200,000	** 52,304	* 7,267	**	* 289	**	* 22,940
\$200,000 under \$500,000	**	** 2,190	0	** 5,683	**	40,597
\$500,000 under \$1,000,000	**	**	** 712	**	**	* -2,563
\$1,000,000 under \$2,500,000	** 1,761	**	**	* 10,827	**	* 6,657
\$2,500,000 under \$5,000,000	**	**	**	* 1,589	0	* 12,312
\$5,000,000 or more	* 7,823	* 752	* 6,304	* 24,307	0	* -4,779

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Construction						
Total	8,167,058	12,430,017	11,886,889	15,317,724	1,101,610	44,304,538
Under \$2,500	158,512	268,502	** 19,507	316,044	* 6,078	-1,641,818
\$2,500 under \$5,000	75,714	96,497	**	121,866	14,718	-260,645
\$5,000 under \$10,000	175,971	139,150	**	158,682	22,866	509,210
\$10,000 under \$25,000	419,368	695,829	* 7,451	660,361	93,420	5,310,058
\$25,000 under \$50,000	375,562	1,331,991	76,314	1,244,209	195,897	7,986,378
\$50,000 under \$100,000	963,750	1,749,113	271,837	1,567,890	243,609	8,657,552
\$100,000 under \$200,000	1,105,824	2,324,152	765,876	2,035,371	259,881	6,836,050
\$200,000 under \$500,000	1,767,746	2,830,849	2,748,769	3,498,503	165,742	8,613,805
\$500,000 under \$1,000,000	1,199,804	1,500,128	2,693,043	2,188,528	74,076	4,083,402
\$1,000,000 under \$2,500,000	1,032,064	1,042,992	2,693,470	1,776,828	20,638	2,461,468
\$2,500,000 under \$5,000,000	341,586	259,101	1,118,485	706,022	3,282	937,136
\$5,000,000 or more	551,157	191,713	1,490,138	1,043,418	1,403	811,941
Manufacturing						
Total	1,314,510	1,087,017	2,653,500	2,317,418	178,735	3,622,232
Under \$2,500	49,782	56,951	** 2,273	71,212	** 5,520	-424,459
\$2,500 under \$5,000	6,409	15,976	**	18,694	**	-25,266
\$5,000 under \$10,000	11,688	67,938	**	24,399	* 4,038	13,668
\$10,000 under \$25,000	56,376	85,390	** 45,874	46,842	19,648	323,386
\$25,000 under \$50,000	63,247	77,888	**	164,129	50,333	157,088
\$50,000 under \$100,000	91,350	104,451	* 14,051	141,712	23,161	606,528
\$100,000 under \$200,000	99,287	219,206	170,509	332,665	22,495	841,536
\$200,000 under \$500,000	167,917	285,011	493,116	346,373	46,153	863,372
\$500,000 under \$1,000,000	175,375	76,635	508,899	261,681	* 4,359	620,288
\$1,000,000 under \$2,500,000	195,918	43,276	540,944	354,526	2,834	428,790
\$2,500,000 under \$5,000,000	135,149	18,676	289,303	151,194	* 126	96,255
\$5,000,000 or more	262,013	35,619	588,531	403,991	* 67	121,045
Wholesale trade (merchant wholesalers)						
Total	938,491	901,029	2,009,077	3,412,628	144,087	4,353,428
Under \$2,500	72,201	69,994	** 1,966	72,914	** 18,023	-486,460
\$2,500 under \$5,000	* 5,229	34,161	**	13,998	**	-123,633
\$5,000 under \$10,000	* 19,993	10,157	**	38,705	* 6,989	-54,682
\$10,000 under \$25,000	11,337	51,145	** 92	90,855	9,702	335,087
\$25,000 under \$50,000	38,974	72,164	**	93,129	9,749	490,199
\$50,000 under \$100,000	108,051	125,132	* 1,952	241,972	24,597	488,509
\$100,000 under \$200,000	68,566	103,766	34,189	146,150	41,315	625,590
\$200,000 under \$500,000	113,974	126,360	190,408	365,871	22,582	1,042,622
\$500,000 under \$1,000,000	106,091	131,209	307,517	364,308	4,770	596,444
\$1,000,000 under \$2,500,000	115,975	71,860	347,099	383,289	5,353	478,244
\$2,500,000 under \$5,000,000	41,183	43,846	329,599	201,698	504	333,302
\$5,000,000 or more	236,920	61,235	796,254	1,399,738	503	628,205
Retail trade						
Total	3,102,076	3,571,193	8,447,744	11,725,736	653,890	10,938,785
Under \$2,500	271,251	424,601	29,087	497,344	45,665	-3,623,995
\$2,500 under \$5,000	39,868	164,684	* 1,114	134,790	34,499	-544,756
\$5,000 under \$10,000	75,305	181,342	* 780	231,812	37,459	-290,266
\$10,000 under \$25,000	197,313	436,879	82,584	600,489	130,409	998,169
\$25,000 under \$50,000	271,505	312,503	45,823	706,500	139,876	1,401,904
\$50,000 under \$100,000	212,312	343,504	168,592	877,609	72,962	2,437,468
\$100,000 under \$200,000	352,972	529,559	387,849	1,095,224	127,728	2,619,648
\$200,000 under \$500,000	425,692	355,951	1,255,346	2,010,127	35,841	3,065,355
\$500,000 under \$1,000,000	337,460	231,768	1,534,948	1,267,100	17,883	1,827,153
\$1,000,000 under \$2,500,000	388,661	374,139	2,024,309	1,735,628	9,111	1,487,388
\$2,500,000 under \$5,000,000	176,336	122,838	1,297,493	1,203,016	1,818	759,559
\$5,000,000 or more	353,402	93,425	1,619,819	1,366,098	642	801,158

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Transportation and warehousing						
Total	8,739,814	2,042,340	3,725,488	17,941,217	239,418	17,936,113
Under \$2,500	254,551	75,140	* 806	186,930	* 1,672	-1,746,375
\$2,500 under \$5,000	216,665	74,717	** 31,855	111,464	* 4,689	-777,839
\$5,000 under \$10,000	133,803	76,978	**	317,704	* 932	-221,541
\$10,000 under \$25,000	378,726	142,839	**	1,035,165	16,980	1,802,477
\$25,000 under \$50,000	506,422	240,961	66,550	2,111,342	39,463	4,026,856
\$50,000 under \$100,000	824,790	294,812	22,928	3,456,230	48,439	5,849,445
\$100,000 under \$200,000	1,728,823	484,046	196,333	3,812,090	63,386	5,008,216
\$200,000 under \$500,000	1,997,327	388,934	773,163	2,823,931	50,339	3,391,077
\$500,000 under \$1,000,000	685,377	79,399	527,320	983,299	6,471	415,761
\$1,000,000 under \$2,500,000	821,974	112,477	781,056	1,362,859	5,689	279,074
\$2,500,000 under \$5,000,000	369,839	31,298	495,622	626,552	1,149	91,785
\$5,000,000 or more	821,518	40,737	829,854	1,113,651	210	-182,823
Information						
Total	662,247	342,649	830,601	1,944,517	260,815	3,264,124
Under \$2,500	67,661	47,013	18,949	235,348	* 9,675	-660,305
\$2,500 under \$5,000	5,042	7,432	** 18,981	31,534	9,194	-25,798
\$5,000 under \$10,000	65,000	14,798	**	26,414	15,151	111,925
\$10,000 under \$25,000	67,917	53,076	**	76,978	50,081	413,369
\$25,000 under \$50,000	85,210	36,519	12,267	156,053	69,726	609,587
\$50,000 under \$100,000	96,096	107,589	* 4,179	209,437	62,646	1,167,161
\$100,000 under \$200,000	6,962	24,871	81,337	143,061	22,961	589,212
\$200,000 under \$500,000	71,697	26,048	65,716	129,130	15,728	650,025
\$500,000 under \$1,000,000	23,919	7,598	98,539	159,476	4,107	110,593
\$1,000,000 under \$2,500,000	32,318	8,725	140,839	162,312	1,172	375,144
\$2,500,000 under \$5,000,000	24,698	2,979	116,601	114,532	* 218	4,912
\$5,000,000 or more	115,727	6,001	273,193	500,243	* 155	-81,701
Finance and insurance						
Total	926,524	623,156	5,046,128	15,710,354	378,169	23,889,197
Under \$2,500	56,410	34,670	36,680	219,241	7,427	-906,156
\$2,500 under \$5,000	27,220	11,000	* 715	48,112	16,770	-91,990
\$5,000 under \$10,000	37,855	31,899	* 1,309	77,286	28,576	-64,881
\$10,000 under \$25,000	51,523	39,940	* 9,523	179,503	49,851	380,475
\$25,000 under \$50,000	65,983	41,660	38,988	297,961	38,925	853,321
\$50,000 under \$100,000	82,236	104,775	171,305	776,437	104,782	3,455,727
\$100,000 under \$200,000	163,602	118,011	421,725	1,258,367	56,761	4,147,252
\$200,000 under \$500,000	111,835	104,941	1,355,278	2,752,464	48,744	7,070,863
\$500,000 under \$1,000,000	110,551	48,382	1,020,087	2,210,286	19,673	4,399,423
\$1,000,000 under \$2,500,000	99,154	33,169	792,110	2,522,344	4,016	2,954,161
\$2,500,000 under \$5,000,000	26,206	4,669	389,915	908,362	1,309	822,896
\$5,000,000 or more	93,950	50,040	808,495	4,459,991	1,337	868,106
Real estate and rental and leasing						
Total	4,401,067	1,195,864	2,823,324	10,029,573	802,305	30,966,372
Under \$2,500	242,470	60,936	** 15,070	449,502	24,968	-1,816,905
\$2,500 under \$5,000	69,585	30,502	**	73,071	12,738	-202,646
\$5,000 under \$10,000	102,874	47,853	3,464	154,147	25,513	-101,002
\$10,000 under \$25,000	219,771	97,348	7,844	457,560	94,192	1,367,386
\$25,000 under \$50,000	316,836	167,351	11,893	743,925	153,578	2,698,753
\$50,000 under \$100,000	580,609	151,882	47,183	1,431,584	199,283	6,420,814
\$100,000 under \$200,000	604,528	235,607	237,968	1,707,537	179,173	7,902,559
\$200,000 under \$500,000	586,321	174,918	410,573	1,787,199	90,914	8,160,352
\$500,000 under \$1,000,000	455,699	91,948	591,455	1,160,166	10,844	3,164,949
\$1,000,000 under \$2,500,000	511,032	87,491	608,728	903,492	7,147	2,332,052
\$2,500,000 under \$5,000,000	231,065	22,921	325,180	394,895	3,658	641,698
\$5,000,000 or more	480,277	27,107	563,966	766,496	297	398,364

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Professional, scientific, and technical services						
Total	4,041,163	3,746,673	13,564,057	19,025,858	2,685,940	84,984,173
Under \$2,500	353,675	281,368	** 82,263	705,440	89,528	-3,744,350
\$2,500 under \$5,000	170,497	112,993	**	246,495	59,764	-465,254
\$5,000 under \$10,000	201,005	119,714	4,534	320,334	148,297	665,831
\$10,000 under \$25,000	327,811	383,081	52,574	917,742	420,405	4,907,103
\$25,000 under \$50,000	411,239	503,075	158,428	1,279,149	590,104	8,889,363
\$50,000 under \$100,000	442,196	540,785	302,249	1,721,109	617,966	13,945,075
\$100,000 under \$200,000	571,990	745,989	856,810	2,273,807	414,977	18,081,645
\$200,000 under \$500,000	535,672	495,247	2,581,158	3,088,331	260,809	21,917,712
\$500,000 under \$1,000,000	376,002	261,863	2,335,785	2,186,215	48,918	9,143,381
\$1,000,000 under \$2,500,000	329,743	191,756	3,062,778	2,464,326	28,676	6,053,841
\$2,500,000 under \$5,000,000	143,488	65,399	1,592,129	1,391,589	3,547	2,497,888
\$5,000,000 or more	177,845	45,404	2,535,350	2,431,322	2,948	3,091,939
Administrative and support and waste management services						
Total	3,291,933	3,502,458	6,493,169	6,564,560	675,064	23,425,084
Under \$2,500	255,903	385,793	16,929	376,032	29,911	-2,365,211
\$2,500 under \$5,000	85,242	100,443	* 3,274	120,487	17,864	-2,535
\$5,000 under \$10,000	181,861	179,943	* 9,694	179,687	46,760	1,051,934
\$10,000 under \$25,000	316,142	415,052	41,376	470,793	87,569	7,049,972
\$25,000 under \$50,000	338,001	534,991	114,180	604,111	153,588	4,361,101
\$50,000 under \$100,000	339,297	465,632	257,003	573,278	149,080	4,505,160
\$100,000 under \$200,000	490,072	573,493	759,467	729,575	125,822	3,544,184
\$200,000 under \$500,000	419,215	452,217	1,136,418	1,355,944	49,690	2,771,081
\$500,000 under \$1,000,000	284,832	187,466	1,057,803	732,978	6,950	1,047,818
\$1,000,000 under \$2,500,000	272,651	139,996	1,253,251	485,913	6,681	766,237
\$2,500,000 under \$5,000,000	114,557	47,496	651,964	283,001	922	378,709
\$5,000,000 or more	194,160	19,935	1,191,809	652,761	227	316,635
Educational services						
Total	272,925	530,066	764,743	1,463,558	261,224	3,582,252
Under \$2,500	40,465	81,439	** 2,591	110,721	15,290	-506,716
\$2,500 under \$5,000	6,523	51,799	**	67,782	31,420	-16,405
\$5,000 under \$10,000	18,537	64,386	* 2,729	65,193	31,833	204,358
\$10,000 under \$25,000	27,289	86,844	* 5,372	104,974	65,973	1,013,028
\$25,000 under \$50,000	28,957	69,783	* 12,851	137,553	54,978	1,021,963
\$50,000 under \$100,000	20,747	51,591	46,475	115,963	30,737	522,104
\$100,000 under \$200,000	38,019	54,008	* 29,751	144,982	23,905	518,373
\$200,000 under \$500,000	60,534	14,554	177,905	389,946	2,926	491,243
\$500,000 under \$1,000,000	15,923	36,668	246,672	147,724	* 3,657	142,132
\$1,000,000 under \$2,500,000	7,093	14,202	149,353	77,833	** 490	93,803
\$2,500,000 under \$5,000,000	* 2,614	460	* 27,859	42,656	**	45,018
\$5,000,000 or more	6,224	* 4,333	63,185	58,232	* 15	53,350
Health care and social assistance						
Total	2,328,938	4,517,962	17,217,082	12,507,598	1,403,126	45,925,881
Under \$2,500	88,774	222,061	** 26,838	196,377	11,778	-1,566,041
\$2,500 under \$5,000	28,997	62,701	**	108,514	23,220	-154,594
\$5,000 under \$10,000	44,489	83,573	* 32,668	177,143	39,248	955,895
\$10,000 under \$25,000	105,509	280,301	18,243	599,962	177,266	5,068,311
\$25,000 under \$50,000	132,552	389,843	62,451	859,946	419,456	4,276,418
\$50,000 under \$100,000	242,727	406,509	278,877	1,089,991	404,653	6,942,523
\$100,000 under \$200,000	176,795	427,520	562,548	1,159,280	233,578	6,523,125
\$200,000 under \$500,000	421,925	564,054	2,887,274	2,048,176	67,970	10,330,728
\$500,000 under \$1,000,000	408,638	865,341	4,191,728	1,924,781	18,684	6,752,396
\$1,000,000 under \$2,500,000	397,376	693,734	4,521,121	1,893,027	** 6,879	5,152,671
\$2,500,000 under \$5,000,000	127,506	223,220	1,676,694	716,966	**	1,007,146
\$5,000,000 or more	153,650	299,104	2,958,639	1,733,435	393	637,304

Footnotes at end of table.

Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Arts, entertainment, and recreation						
Total	2,248,646	1,643,675	2,475,184	8,985,985	789,707	12,755,928
Under \$2,500	183,866	238,097	6,001	432,961	26,682	-1,750,342
\$2,500 under \$5,000	75,182	79,496	0	172,675	24,167	-13,721
\$5,000 under \$10,000	74,553	104,738	* 1,745	278,752	49,051	169,750
\$10,000 under \$25,000	323,106	167,988	26,813	570,238	164,798	1,341,319
\$25,000 under \$50,000	199,666	282,458	23,067	753,754	186,066	2,307,142
\$50,000 under \$100,000	275,559	236,646	54,391	809,400	138,161	2,572,233
\$100,000 under \$200,000	151,881	101,062	68,967	772,501	67,590	1,269,641
\$200,000 under \$500,000	282,373	269,501	262,949	1,161,249	97,690	2,403,382
\$500,000 under \$1,000,000	94,880	61,489	312,839	994,540	21,422	1,295,367
\$1,000,000 under \$2,500,000	126,080	37,078	247,493	771,237	8,052	956,732
\$2,500,000 under \$5,000,000	173,047	31,869	247,066	656,863	4,756	592,876
\$5,000,000 or more	288,454	33,252	1,223,853	1,611,813	1,273	1,611,550
Accommodation, food services, and drinking places						
Total	2,671,545	2,340,765	11,072,737	6,331,171	109,437	2,836,874
Under \$2,500	89,573	154,404	* 1,283	93,478	** 13,512	-867,748
\$2,500 under \$5,000	27,405	58,162	* 6,478	51,882	**	-269,723
\$5,000 under \$10,000	16,983	35,985	* 66	31,468	* 5,206	60,929
\$10,000 under \$25,000	76,143	102,472	* 827	140,556	24,637	497,517
\$25,000 under \$50,000	127,480	161,854	16,088	158,008	* 10,618	284,242
\$50,000 under \$100,000	168,078	183,284	90,074	323,462	14,042	426,370
\$100,000 under \$200,000	255,272	378,333	573,546	484,028	10,488	221,823
\$200,000 under \$500,000	382,673	462,593	2,378,777	1,237,780	6,380	1,194,785
\$500,000 under \$1,000,000	368,377	351,492	2,277,886	788,951	22,555	578,305
\$1,000,000 under \$2,500,000	303,193	224,188	2,358,161	984,417	1,168	654,074
\$2,500,000 under \$5,000,000	200,115	77,344	1,139,990	563,703	361	49,771
\$5,000,000 or more	656,253	150,654	2,229,563	1,473,437	470	6,531
Other services						
Total	3,867,926	7,316,305	6,719,934	9,150,611	733,896	30,691,359
Under \$2,500	303,673	619,862	** 9,895	440,753	** 48,311	-3,253,985
\$2,500 under \$5,000	** 272,456	266,335	**	242,115	**	-762,445
\$5,000 under \$10,000	**	315,486	* 81	247,887	37,358	1,128,936
\$10,000 under \$25,000	268,522	939,929	5,660	730,245	145,021	8,575,952
\$25,000 under \$50,000	400,088	1,438,846	** 402,244	1,379,455	242,757	8,201,020
\$50,000 under \$100,000	450,732	1,228,770	**	1,413,114	104,451	6,682,147
\$100,000 under \$200,000	469,908	902,109	789,207	1,291,408	105,390	4,434,898
\$200,000 under \$500,000	737,702	953,107	2,258,785	1,635,696	42,653	3,413,156
\$500,000 under \$1,000,000	473,826	376,785	1,654,556	920,622	5,331	1,126,850
\$1,000,000 under \$2,500,000	333,764	222,841	972,203	494,988	2,047	817,607
\$2,500,000 under \$5,000,000	79,153	23,260	323,938	147,648	519	155,091
\$5,000,000 or more	78,101	28,973	303,366	206,679	* 56	172,132
Unclassified establishments						
Total	173,589	314,355	31,497	1,108,059	36,881	2,122,609
Under \$2,500	49,670	153,768	** 1,048	340,336	** 11,313	-895,598
\$2,500 under \$5,000	** 9,941	19,516	**	** 86,099	**	83,706
\$5,000 under \$10,000	**	** 50,639	0	**	* 8,113	409,136
\$10,000 under \$25,000	* 7,084	**	0	23,463	* 4,382	1,099,929
\$25,000 under \$50,000	* 16,981	52,407	** 128	88,492	** 13,073	543,997
\$50,000 under \$100,000	* 59,478	33,321	**	124,871	**	322,506
\$100,000 under \$200,000	** 7,401	3,166	0	48,219	**	208,272
\$200,000 under \$500,000	**	** 1,386	** 13,368	** 199,685	**	140,498
\$500,000 under \$1,000,000	**	**	**	**	**	104,355
\$1,000,000 under \$2,500,000	* 6,877	**	**	73,129	**	50,450
\$2,500,000 under \$5,000,000	0	**	0	* 4,053	0	* 31,505
\$5,000,000 or more	* 16,157	* 153	* 16,954	* 119,712	0	* 23,853

* Estimate should be used with caution because of the small number of returns on which it is based.
 ** Data combined to avoid disclosure of information for specific taxpayers.
 [1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of \$5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.
 [2] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2018, June 2020.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018

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

AGI, marital status, age, and industry	Number of returns	Adjusted gross income less deficit	Total income	Business or profession (Schedule C)			
				Net income		Net loss	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns with Schedule C, total	27,117,163	2,406,305,049	2,481,849,979	19,634,588	429,990,931	6,919,115	81,481,276
Marital status							
Returns of married persons filing jointly and returns of surviving spouses	13,757,861	1,883,057,202	1,936,969,629	9,926,962	280,616,596	3,468,564	43,368,353
Returns of married persons filing separately	493,484	38,169,188	39,253,392	328,237	7,996,391	148,690	2,386,954
Returns of heads of households	4,002,576	133,644,758	138,998,520	2,969,091	45,932,790	999,873	11,196,442
Returns of single persons	8,863,241	351,433,901	366,628,438	6,410,298	95,445,155	2,301,988	24,529,528
Age [1]							
Under 18	65,936	210,566	222,079	61,525	163,859	* 2,387	* 8,413
18 under 26	1,866,542	38,377,731	39,415,907	1,518,396	11,398,887	330,364	2,298,188
26 under 35	4,764,681	235,336,071	241,847,796	3,586,232	52,139,249	1,112,019	10,682,953
35 under 45	5,886,299	486,206,556	498,690,766	4,259,836	89,255,964	1,505,361	18,508,676
45 under 55	5,647,972	584,623,452	602,110,437	3,963,449	99,825,045	1,559,529	19,659,817
55 under 65	5,098,581	582,744,971	605,570,500	3,643,040	107,730,627	1,344,948	17,071,179
65 and over	3,787,152	478,805,701	493,992,494	2,602,110	69,477,299	1,064,506	13,252,051
Industry							
Agriculture, forestry, hunting, and fishing	320,437	23,604,823	24,200,200	205,048	3,620,110	112,055	2,160,404
Mining	104,965	32,531,948	33,050,887	67,210	2,576,863	31,701	1,181,658
Utilities	12,472	1,415,925	1,437,103	7,815	205,337	4,341	149,543
Construction	2,901,667	132,531,999	138,875,109	2,397,728	50,548,580	471,314	6,244,043
Manufacturing	354,185	33,197,202	34,092,197	222,229	5,601,108	119,391	1,978,876
Wholesale trade (merchant wholesalers)	349,685	36,055,977	37,125,250	213,067	6,212,858	122,243	1,859,431
Retail trade	2,401,769	206,802,534	211,112,970	1,308,539	21,036,650	1,033,007	10,097,865
Transportation and warehousing	2,589,195	108,528,419	111,479,424	1,851,556	25,529,298	705,746	7,593,184
Information	366,120	39,988,995	40,946,789	247,227	4,921,497	109,875	1,657,373
Finance and insurance	673,588	115,036,733	120,099,348	477,989	26,840,410	162,010	2,951,212
Real estate and rental and leasing	1,362,185	191,800,413	198,954,232	917,226	36,881,443	413,185	5,915,071
Professional, scientific, and technical services	3,650,330	559,378,295	578,557,460	2,662,627	94,424,862	882,310	9,440,689
Administrative and support and waste management services	2,626,388	159,721,356	163,720,936	2,046,092	28,859,309	543,303	5,434,225
Educational services	837,403	82,683,914	84,217,502	619,075	5,253,335	194,515	1,671,083
Health care and social assistance	2,071,626	225,944,547	235,419,953	1,650,349	50,165,993	372,555	4,240,112
Arts, entertainment, and recreation	1,723,755	191,605,771	195,338,681	1,167,765	18,222,313	512,296	5,466,385
Accommodation, food services, and drinking places	585,688	38,359,029	39,459,641	365,540	6,865,674	216,420	4,028,799
Other services	3,623,375	189,488,065	195,544,839	2,756,669	38,715,518	811,814	8,024,159
Unclassified establishments	562,328	37,629,102	38,217,457	450,837	3,509,773	101,033	1,387,165

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Schedule E				Farm (Schedule F)				Salaries and wages for joint returns	
	Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns with Schedule C, total	3,044,581	257,890,132	1,626,487	66,876,936	99,884	2,369,756	349,436	10,246,253	10,698,284	1,083,714,262
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	2,280,486	214,207,445	1,172,907	51,540,020	81,402	2,149,724	300,324	8,800,321	10,698,284	1,083,714,262
Returns of married persons filing separately	36,727	5,743,425	18,151	3,243,070	747	23,649	2,739	69,197	0	0
Returns of heads of households	111,923	6,445,811	90,765	1,809,629	2,270	32,033	5,755	169,760	0	0
Returns of single persons	615,445	31,493,451	344,665	10,284,217	15,465	164,350	40,617	1,206,976	0	0
Age [1]										
Under 18	**	**	0	0	0	0	0	0	0	0
18 under 26	** 28,468	** 825,523	4,615	74,589	* 4,867	* 71,069	6,743	107,992	187,153	7,611,906
26 under 35	236,594	9,443,660	129,570	2,716,837	4,131	86,558	28,478	620,563	1,408,058	110,066,337
35 under 45	508,738	38,293,611	312,859	8,242,429	13,460	314,022	48,180	1,682,010	2,626,813	281,994,802
45 under 55	665,922	67,546,123	382,112	14,575,313	18,434	541,506	76,502	2,418,418	2,664,742	315,041,295
55 under 65	809,692	74,946,066	399,557	21,082,812	32,897	774,619	89,010	2,772,215	2,530,195	271,710,327
65 and over	795,168	66,835,149	397,774	20,184,956	26,096	581,982	100,524	2,645,055	1,281,323	97,289,595
Industry										
Agriculture, forestry, hunting, and fishing	34,756	4,068,224	20,007	905,784	6,188	158,027	20,383	800,510	123,475	10,417,885
Mining	48,550	9,794,991	16,299	3,461,135	** 2,287	** 108,554	11,516	669,092	49,739	6,946,562
Utilities	447	296,140	414	75,319	**	**	1,088	38,687	3,959	302,417
Construction	271,139	11,338,165	138,556	3,492,020	11,514	231,456	47,568	985,754	1,024,609	53,313,577
Manufacturing	38,292	4,807,126	21,419	648,258	2,454	30,241	10,148	248,092	161,185	15,247,062
Wholesale trade (merchant wholesalers)	38,593	5,357,610	29,320	1,312,779	3,594	26,394	6,665	200,707	171,456	17,237,153
Retail trade	311,274	22,518,890	148,515	4,494,721	16,845	443,115	41,530	1,004,895	1,144,603	114,484,065
Transportation and warehousing	129,375	7,482,730	72,916	3,795,869	6,539	191,256	20,239	855,485	806,198	44,435,213
Information	36,410	4,068,920	17,098	1,323,160	* 46	* 8,279	131	30,089	164,934	19,793,686
Finance and insurance	157,813	18,736,801	74,007	4,959,740	1,673	74,275	9,125	349,131	310,616	36,664,453
Real estate and rental and leasing	336,187	35,430,315	212,213	11,504,839	5,055	145,329	26,205	823,350	621,464	73,353,730
Professional, scientific, and technical services	556,242	52,319,701	306,385	13,269,343	10,415	214,240	35,580	1,460,666	1,769,169	253,073,175
Administrative and support and waste management services	184,026	13,002,898	108,071	3,347,719	8,565	197,563	28,548	702,188	885,558	72,015,985
Educational services	85,087	4,522,054	40,386	829,174	2,481	38,493	10,203	175,086	413,693	48,512,010
Health care and social assistance	214,253	21,171,382	118,554	2,905,268	4,171	43,531	19,907	469,814	767,023	104,417,090
Arts, entertainment, and recreation	203,913	19,432,531	81,397	4,778,914	5,993	127,741	12,305	313,578	711,519	89,523,168
Accommodation, food services, and drinking places	64,583	6,394,931	34,068	1,993,132	763	26,841	5,809	200,746	200,548	15,894,969
Other services	294,564	13,091,999	160,952	2,639,441	9,992	255,468	36,100	805,328	1,202,014	92,515,760
Unclassified establishments	39,079	4,054,725	25,912	1,140,321	* 1,309	* 48,955	6,386	113,054	166,521	15,566,300

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Salaries and wages for nonjoint returns		Taxable interest		Ordinary dividends		Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns with Schedule C, total	7,761,015	300,926,149	8,900,233	32,491,364	5,529,165	76,250,810	5,138,200	58,971,362	3,732,353	9,094,631
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	10,022	498,986	6,422,771	25,031,977	4,003,156	58,054,318	3,744,495	44,376,718	2,794,589	7,299,602
Returns of married persons filing separately	290,183	18,435,469	115,372	1,317,018	58,532	3,536,289	54,494	2,998,763	56,537	200,206
Returns of heads of households	2,468,444	85,781,368	394,830	659,375	157,403	1,175,359	138,577	912,201	201,757	335,696
Returns of single persons	4,992,366	196,210,326	1,967,261	5,482,995	1,310,073	13,484,843	1,200,635	10,683,681	679,470	1,259,128
Age [1]										
Under 18	23,468	70,004	16,810	2,712	* 7,704	* 12,017	* 7,704	* 6,520	0	0
18 under 26	1,194,910	21,130,903	174,178	89,649	112,438	142,234	105,111	102,099	17,467	26,139
26 under 35	2,133,260	70,305,604	768,759	734,885	454,955	1,907,280	424,695	1,477,583	314,455	437,982
35 under 45	1,706,058	75,432,625	1,476,986	1,944,963	779,586	4,299,444	712,314	3,322,752	849,990	1,522,087
45 under 55	1,411,477	72,333,086	1,773,847	5,369,119	1,040,693	10,271,589	955,219	7,507,273	988,167	2,240,177
55 under 65	928,148	45,942,844	2,295,856	9,807,856	1,411,071	21,095,853	1,312,185	16,023,844	935,794	2,496,506
65 and over	363,694	15,711,084	2,393,798	14,542,181	1,722,718	38,522,393	1,620,974	30,531,291	626,479	2,371,740
Industry										
Agriculture, forestry, hunting, and fishing	89,297	2,703,142	125,531	501,135	52,031	997,415	46,161	804,216	36,282	83,395
Mining	12,436	1,296,127	82,323	1,805,985	64,480	4,430,241	62,799	3,717,566	19,068	163,282
Utilities	* 3,073	* 193,241	3,063	88,177	774	86,377	768	66,184	126	2,829
Construction	494,740	14,186,360	624,912	1,335,342	315,413	1,438,001	294,183	1,075,257	227,112	350,713
Manufacturing	76,444	3,256,261	141,197	441,886	86,076	1,143,440	81,904	917,885	59,141	166,856
Wholesale trade (merchant wholesalers)	58,468	3,352,145	141,805	541,712	84,601	1,092,184	76,616	900,302	73,250	199,444
Retail trade	647,236	28,058,234	885,984	2,101,604	519,944	3,841,843	473,268	2,952,881	411,700	729,066
Transportation and warehousing	928,580	26,432,077	389,242	998,247	163,007	1,424,056	142,388	1,075,902	159,550	234,718
Information	117,934	6,096,824	155,498	579,482	109,182	2,374,773	101,867	1,995,957	66,369	181,446
Finance and insurance	134,188	7,156,762	324,244	2,920,702	269,046	5,598,214	246,162	4,226,477	110,635	499,163
Real estate and rental and leasing	276,369	14,468,679	715,121	4,602,436	454,345	6,829,254	425,019	5,433,551	261,299	867,676
Professional, scientific, and technical services	909,986	51,434,996	1,835,629	7,550,844	1,328,646	23,703,387	1,246,117	18,036,240	785,888	2,390,003
Administrative and support and waste management services	835,634	23,640,101	592,605	1,787,156	326,071	4,132,586	306,208	3,208,931	274,901	505,714
Educational services	298,618	12,704,980	352,999	506,771	235,995	1,535,621	214,797	1,154,620	169,568	253,510
Health care and social assistance	708,315	26,324,610	696,084	1,370,198	418,886	4,730,596	396,534	3,486,202	287,330	734,913
Arts, entertainment, and recreation	627,068	31,211,913	668,115	2,749,828	480,659	7,632,501	449,004	5,954,584	289,716	901,469
Accommodation, food services, and drinking places	216,193	7,725,387	157,490	644,508	76,554	1,088,556	69,669	897,839	69,469	173,624
Other services	1,064,585	31,833,251	898,778	1,456,040	473,465	3,241,421	437,475	2,388,560	379,405	543,027
Unclassified establishments	261,850	8,851,059	109,613	509,311	69,987	930,345	67,264	678,211	51,545	113,786

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D				Sales of property other than capital assets			
			Taxable net gain		Taxable net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns with Schedule C, total	763,275	2,369,967	2,832,648	267,889,081	1,794,197	4,060,432	424,124	12,159,464	378,316	7,613,946
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	525,154	1,768,935	2,111,438	216,397,895	1,243,434	2,851,854	332,035	10,057,302	275,991	5,634,974
Returns of married persons filing separately	5,440	19,009	32,519	8,918,200	24,064	26,871	2,842	281,052	6,690	319,861
Returns of heads of households	28,213	34,231	74,768	5,675,545	81,183	201,646	18,165	273,018	19,750	369,140
Returns of single persons	204,469	547,793	613,923	36,897,441	445,516	980,060	71,082	1,548,092	75,886	1,289,972
Age [1]										
Under 18	* 3,035	* 678	* 4,120	* 14,084	**	**	0	0	0	0
18 under 26	38,073	40,676	43,664	348,250	** 29,104	** 54,421	8,369	45,226	6,367	10,598
26 under 35	81,845	127,229	239,043	7,984,589	122,096	209,029	30,313	342,592	35,807	334,058
35 under 45	109,633	252,335	438,677	27,777,831	233,984	455,307	86,782	1,701,320	67,656	982,589
45 under 55	144,985	408,993	525,459	57,149,933	378,608	861,245	84,730	2,520,396	85,775	2,008,992
55 under 65	181,199	651,948	718,663	79,359,355	450,372	1,063,321	102,117	3,325,772	96,556	2,231,755
65 and over	204,505	888,108	863,022	95,255,037	580,033	1,417,107	111,813	4,224,159	86,155	2,045,955
Industry										
Agriculture, forestry, hunting, and fishing	7,290	14,712	38,606	4,110,043	14,363	34,972	11,117	480,199	5,028	71,103
Mining	** 1,875	** 31,086	39,384	10,619,288	19,608	41,499	12,838	572,746	9,078	219,215
Utilities	**	**	1,666	568,601	224	672	165	39,374	56	354
Construction	53,006	83,880	182,012	9,577,431	111,723	252,937	60,395	1,045,192	23,399	516,479
Manufacturing	11,372	44,070	43,879	3,606,409	22,628	55,830	8,656	185,812	4,535	147,418
Wholesale trade (merchant wholesalers)	5,713	9,989	39,766	4,705,911	35,649	90,197	3,621	142,954	3,770	225,263
Retail trade	59,578	240,625	251,554	15,167,801	169,420	377,677	36,903	751,864	32,384	457,527
Transportation and warehousing	26,582	31,652	85,445	7,589,661	61,693	115,513	27,985	1,805,869	27,216	316,826
Information	16,140	38,903	52,275	4,479,709	27,873	52,509	3,753	118,258	6,526	216,027
Finance and insurance	25,066	121,066	135,177	23,968,952	106,550	236,464	16,027	654,460	21,015	806,704
Real estate and rental and leasing	46,813	136,888	255,787	36,363,599	175,095	413,774	51,027	1,542,317	32,534	983,717
Professional, scientific, and technical services	172,235	640,605	687,682	70,609,715	428,784	1,000,830	59,368	1,478,679	75,703	1,408,889
Administrative and support and waste management services	41,249	124,313	162,737	14,464,342	97,773	208,647	33,194	441,542	23,072	221,925
Educational services	46,113	157,451	101,779	4,058,687	65,385	142,528	5,628	77,066	6,231	144,480
Health care and social assistance	60,594	238,879	217,447	16,800,513	123,047	284,489	16,464	420,831	38,478	572,517
Arts, entertainment, and recreation	76,993	269,250	237,285	21,066,952	138,555	305,083	26,574	1,331,760	23,668	507,642
Accommodation, food services, and drinking places	9,994	13,256	46,676	5,760,328	25,364	68,184	8,954	322,981	10,728	340,341
Other services	84,470	150,984	227,380	9,677,633	152,368	334,744	37,414	635,666	32,054	357,189
Unclassified establishments	18,191	22,358	26,111	4,693,505	18,095	43,883	4,041	111,896	2,840	100,330

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Individual Retirement Arrangement (IRA), pensions and annuities				Rent				Royalty	
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns with Schedule C, total	5,783,083	280,682,792	5,210,984	166,192,759	1,377,007	24,944,561	1,447,258	22,404,634	515,524	10,149,749
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	4,157,843	229,047,963	3,738,804	131,395,856	1,007,674	19,336,636	1,061,611	17,183,885	393,204	7,456,820
Returns of married persons filing separately	73,454	3,105,701	63,610	1,704,480	15,639	456,607	18,928	334,605	4,890	325,807
Returns of heads of households	313,356	7,561,018	274,736	4,936,790	46,620	601,499	79,637	963,689	12,644	133,823
Returns of single persons	1,238,429	40,968,110	1,133,834	28,155,632	307,074	4,549,820	287,082	3,922,454	104,786	2,233,299
Age [1]										
Under 18	0	0	0	0	0	0	0	0	0	0
18 under 26	57,264	185,055	47,043	153,479	3,863	50,896	2,840	12,996	1,199	31,639
26 under 35	304,550	3,532,787	233,437	2,034,522	65,542	527,966	91,213	848,523	24,053	374,534
35 under 45	568,396	13,985,698	428,607	6,207,701	199,906	2,011,219	299,162	5,538,212	48,995	620,204
45 under 55	816,956	32,037,807	671,206	14,124,214	282,727	4,284,183	363,029	5,131,457	74,380	1,200,283
55 under 65	1,503,468	87,648,809	1,354,836	41,965,237	400,759	7,574,288	376,071	5,874,563	142,689	3,031,498
65 and over	2,532,448	143,292,636	2,475,854	101,707,606	424,210	10,496,009	314,942	4,998,884	224,208	4,891,590
Industry										
Agriculture, forestry, hunting, and fishing	70,839	2,720,450	66,884	2,046,157	13,480	390,144	15,474	204,185	9,496	205,512
Mining	46,793	2,819,872	42,619	1,876,298	19,808	628,532	8,381	158,286	42,440	3,045,905
Utilities	2,293	30,504	2,290	27,424	180	25,364	119	6,225	25	46,926
Construction	381,317	12,124,444	345,990	7,898,602	149,259	2,153,746	114,206	1,221,736	24,708	283,858
Manufacturing	86,822	4,325,871	80,969	2,500,264	19,557	409,960	20,561	244,601	6,609	106,832
Wholesale trade (merchant wholesalers)	84,995	4,101,651	78,540	2,415,763	19,305	371,775	28,216	302,855	7,438	165,316
Retail trade	591,557	25,888,690	548,173	16,911,587	166,155	2,700,241	129,998	1,643,685	50,904	672,886
Transportation and warehousing	350,797	8,748,132	320,413	6,209,566	44,994	557,327	62,805	629,704	14,421	455,648
Information	71,384	3,110,854	61,524	2,132,784	15,004	193,325	16,277	283,004	10,539	97,356
Finance and insurance	241,943	13,464,213	212,816	6,982,313	60,721	1,152,780	62,929	1,121,371	23,200	508,180
Real estate and rental and leasing	447,933	21,590,745	404,264	12,867,952	176,359	5,323,591	203,135	4,163,053	31,506	674,634
Professional, scientific, and technical services	1,108,928	76,285,904	984,877	41,099,770	209,134	3,456,473	271,870	4,157,050	121,125	1,508,069
Administrative and support and waste management services	436,305	18,105,250	401,719	12,201,485	73,638	1,193,655	95,639	1,135,702	23,505	553,845
Educational services	213,856	11,959,332	192,732	7,967,570	42,646	492,579	36,581	415,519	14,091	82,543
Health care and social assistance	453,422	26,070,698	397,037	13,132,297	80,704	1,441,044	117,596	3,803,640	32,204	301,549
Arts, entertainment, and recreation	396,812	20,436,435	361,927	12,681,231	77,688	1,515,327	75,837	794,860	59,123	930,778
Accommodation, food services, and drinking places	97,692	4,183,132	86,017	2,614,532	41,670	1,015,641	30,834	608,555	4,722	120,324
Other services	599,561	21,449,384	529,682	12,747,049	149,704	1,680,374	136,753	1,166,119	36,919	255,653
Unclassified establishments	99,833	3,267,232	92,511	1,880,112	17,000	242,681	20,046	344,483	2,548	133,934

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Royalty—continued		Farm rental				Total rental and royalty			
	Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns with Schedule C, total	25,329	175,987	61,579	579,080	17,280	100,866	1,755,824	34,842,678	1,176,746	16,961,640
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	19,048	146,474	53,242	484,129	13,726	66,288	1,290,340	26,610,319	836,141	12,442,575
Returns of married persons filing separately	513	18,035	581	16,138	**	**	19,748	779,541	8,138	280,778
Returns of heads of households	1,067	1,370	* 153	* 2,398	** 1,021	** 6,072	55,742	728,128	70,357	812,781
Returns of single persons	4,701	10,109	7,603	76,415	2,533	28,505	389,994	6,724,690	262,110	3,425,506
Age [1]										
Under 18	0	0	0	0	0	0	0	0	0	0
18 under 26	0	0	0	0	0	0	5,030	82,535	* 1,274	* 17,074
26 under 35	39	323	* 88	* 538	**	**	85,598	885,011	68,820	623,741
35 under 45	1,050	18,242	3,140	11,722	** 755	** 5,059	233,351	2,564,332	235,002	2,838,467
45 under 55	5,018	35,453	6,327	40,370	3,172	18,020	329,691	5,316,225	285,948	4,204,862
55 under 65	5,265	29,897	16,761	149,399	6,273	30,154	511,524	10,515,346	306,789	4,858,815
65 and over	13,957	92,073	35,263	377,052	7,080	47,633	590,630	15,479,230	278,913	4,418,682
Industry										
Agriculture, forestry, hunting, and fishing	1,115	590	669	11,162	* 1,047	* 5,427	19,946	601,702	15,466	155,212
Mining	2,265	21,127	** 1,600	** 25,146	** 406	** 6,881	49,492	3,662,081	6,632	123,196
Utilities	* 3	* 348	**	**	**	**	142	71,041	117	5,585
Construction	229	1,899	4,161	36,068	** 119	** 1,704	170,610	2,436,131	105,012	1,102,714
Manufacturing	35	137	1,615	19,608	**	**	26,155	535,092	15,014	172,588
Wholesale trade (merchant wholesalers)	* 16	* 45	2,360	20,079	* 1,041	* 2,196	26,038	547,701	21,040	234,863
Retail trade	511	3,796	11,336	100,995	2,031	17,437	202,751	3,391,507	102,532	1,392,636
Transportation and warehousing	64	1,121	1,801	13,123	**	**	54,329	1,017,093	53,111	531,521
Information	1,015	16,166	* 998	* 2,465	** 209	** 1,854	23,383	279,928	12,702	251,241
Finance and insurance	2,114	20,603	4,048	49,411	1,292	2,105	78,719	1,663,135	47,813	829,927
Real estate and rental and leasing	4,439	9,226	2,508	36,080	2,175	15,081	186,748	5,907,434	177,065	3,728,280
Professional, scientific, and technical services	7,228	33,004	8,572	114,231	1,519	6,526	300,066	4,879,557	199,779	3,309,675
Administrative and support and waste management services	1,089	28,219	7,351	24,673	519	2,552	96,160	1,730,673	83,564	968,063
Educational services	* 468	* 70	* 1,662	* 9,610	* 9	* 1,070	51,673	565,091	31,225	340,059
Health care and social assistance	2,300	2,955	2,838	29,517	1,114	17,833	103,561	1,701,209	88,532	1,321,879
Arts, entertainment, and recreation	1,108	29,917	2,900	32,708	1,484	5,670	125,961	2,425,347	57,486	753,685
Accommodation, food services, and drinking places	84	1,842	1,874	13,139	* 2,017	* 7,069	42,602	1,114,786	25,483	524,874
Other services	130	449	5,240	40,425	2,299	7,462	178,439	1,937,114	118,492	963,989
Unclassified establishments	1,116	4,473	* 45	* 640	0	0	19,050	376,056	15,680	251,653

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Partnership and S corporation				Estate and trust				Unemployment compensation	
	Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All returns with Schedule C, total	1,709,425	221,193,160	785,330	55,543,177	141,967	8,655,223	14,248	1,173,048	770,012	4,061,476
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	1,339,182	186,614,901	601,198	43,465,399	101,930	6,334,000	12,592	983,822	465,947	2,560,821
Returns of married persons filing separately	21,054	4,919,752	12,867	3,129,145	2,356	303,116	174	92,132	11,235	54,073
Returns of heads of households	65,932	5,757,326	27,696	1,154,178	2,436	119,896	66	2,209	112,123	590,290
Returns of single persons	283,257	23,901,181	143,569	7,794,455	35,245	1,898,211	1,416	94,886	180,707	856,292
Age [1]										
Under 18	**	**	0	0	0	0	0	0	0	0
18 under 26	** 21,446	** 724,789	3,397	60,541	* 2,348	* 21,588	**	**	28,378	86,147
26 under 35	163,713	8,457,042	77,146	2,243,297	10,243	289,474	** 220	** 38,030	134,906	632,937
35 under 45	346,756	35,808,836	129,992	6,044,144	9,408	682,679	1,290	122,054	190,915	1,064,060
45 under 55	417,492	62,347,493	174,566	11,671,576	16,029	1,416,647	3,461	233,117	194,375	1,099,941
55 under 65	412,349	64,080,752	190,579	17,949,851	44,086	2,336,247	4,541	260,426	179,661	935,239
65 and over	347,670	49,774,247	209,650	17,573,769	59,853	3,908,588	4,735	519,420	41,777	243,153
Industry										
Agriculture, forestry, hunting, and fishing	20,633	3,391,901	8,329	813,463	1,260	162,006	340	24,494	9,823	37,930
Mining	25,183	6,227,594	17,665	3,840,614	2,635	558,447	568	150,456	** 345	** 721
Utilities	409	225,644	400	73,564	* 3	* 3,903	* 3	* 617	**	**
Construction	123,449	9,005,566	59,646	2,619,967	6,362	194,780	156	67,651	77,656	344,552
Manufacturing	16,533	4,186,672	8,365	558,195	1,605	170,170	1,012	2,283	12,490	51,604
Wholesale trade (merchant wholesalers)	19,467	4,719,145	11,677	1,145,749	1,464	174,602	377	16,006	6,214	28,755
Retail trade	146,508	18,597,813	70,066	3,506,889	15,178	985,814	825	51,439	73,990	429,230
Transportation and warehousing	80,601	6,390,965	25,664	3,404,467	6,446	238,253	59	23,462	76,355	410,337
Information	17,614	3,749,312	8,138	1,145,586	1,475	133,426	174	20,079	14,901	88,254
Finance and insurance	106,705	16,911,363	43,938	4,436,829	8,348	573,384	430	104,066	21,906	149,614
Real estate and rental and leasing	218,743	29,375,582	100,757	8,980,734	17,779	1,580,331	2,371	228,857	29,369	122,975
Professional, scientific, and technical services	341,848	46,850,466	178,817	10,815,721	31,846	1,685,644	2,907	239,914	124,263	787,917
Administrative and support and waste management services	105,539	11,303,459	44,407	2,798,598	8,602	422,785	1,280	35,077	69,108	302,990
Educational services	43,747	3,951,163	16,743	530,037	4,786	69,552	* 1,002	* 22,830	15,843	91,306
Health care and social assistance	144,812	19,624,193	53,440	2,047,841	6,359	324,221	677	13,790	45,659	190,830
Arts, entertainment, and recreation	104,871	16,708,608	44,603	4,377,121	10,110	709,683	1,377	59,216	63,436	407,140
Accommodation, food services, and drinking places	32,840	5,388,398	17,028	1,647,703	1,825	118,203	407	47,011	21,387	105,265
Other services	136,493	10,962,126	61,969	1,853,100	13,901	427,443	227	57,036	81,286	395,672
Unclassified establishments	23,432	3,623,190	13,680	947,001	1,984	122,574	55	8,764	25,981	116,385

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Social Security benefits				Foreign-earned income exclusion		Other income			
	Total [1]		Taxable				Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns with Schedule C, total	4,112,191	100,894,769	2,955,645	53,226,151	56,547	3,046,852	1,133,492	13,472,392	64,477	2,760,536
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	2,861,926	78,924,765	2,265,003	44,808,728	23,757	1,739,790	818,674	9,492,378	43,110	1,958,253
Returns of married persons filing separately	53,274	932,170	45,424	579,208	3,703	180,017	19,193	551,514	489	38,841
Returns of heads of households	121,509	1,574,414	46,347	339,455	4,822	324,583	75,013	946,470	3,731	120,878
Returns of single persons	1,075,482	19,463,419	598,872	7,498,760	24,265	802,461	220,613	2,482,030	17,146	642,564
Age [1]										
Under 18	* 4,596	* 45,971	0	0	0	0	0	0	0	0
18 under 26	* 6,113	* 40,839	**	**	* 1,568	* 51,999	37,712	173,560	* 1,016	* 5,831
26 under 35	27,956	238,011	** 8,540	** 34,877	6,091	266,161	119,787	930,320	4,030	56,451
35 under 45	58,010	714,144	31,378	254,074	9,954	673,280	203,402	2,261,483	13,814	330,158
45 under 55	139,556	2,095,752	76,220	707,421	15,989	1,105,601	227,632	2,522,818	14,460	587,258
55 under 65	649,142	10,145,377	404,898	4,485,122	15,343	723,083	267,271	3,993,114	16,715	948,774
65 and over	3,226,819	87,614,675	2,434,609	47,744,656	7,602	226,729	277,688	3,591,096	14,442	832,063
Industry										
Agriculture, forestry, hunting, and fishing	54,795	1,341,455	35,101	550,590	* 10	* 1,127	23,013	509,770	604	67,117
Mining	44,205	1,235,193	38,820	763,225	* 45	* 807	14,246	275,280	309	50,786
Utilities	2,261	63,301	1,185	7,686	* 3	* 449	1,386	79,588	* 3	* 52
Construction	302,083	6,317,782	173,353	2,465,806	103	8,434	95,925	686,291	3,965	272,973
Manufacturing	74,584	1,789,592	49,452	861,481	* 322	* 28,550	11,382	177,419	84	3,639
Wholesale trade (merchant wholesalers)	68,280	1,910,903	51,245	1,042,156	129	8,710	23,675	219,105	1,599	120,622
Retail trade	464,127	10,819,761	338,140	5,268,408	8,222	222,399	116,554	1,012,522	6,045	251,101
Transportation and warehousing	231,590	4,849,045	137,164	1,829,980	1,487	42,219	80,589	1,022,091	3,298	94,770
Information	42,764	1,029,901	32,523	598,372	1,963	139,837	10,116	197,084	643	39,957
Finance and insurance	163,667	4,743,551	136,719	2,781,874	2,279	67,110	46,498	907,868	3,734	204,375
Real estate and rental and leasing	334,041	8,660,087	258,214	4,879,067	2,180	187,862	76,129	1,320,890	5,312	465,522
Professional, scientific, and technical services	704,695	20,386,134	582,371	13,243,754	14,621	1,086,571	212,300	3,430,265	15,317	563,100
Administrative and support and waste management services	348,765	7,518,394	214,482	3,354,825	4,377	217,903	76,180	617,592	2,822	52,853
Educational services	123,478	3,194,900	109,936	2,027,297	8,261	283,742	47,715	292,227	1,564	118,054
Health care and social assistance	302,185	7,666,773	214,342	4,559,504	1,912	165,793	88,348	760,117	6,352	165,991
Arts, entertainment, and recreation	245,637	6,014,174	190,652	3,439,681	6,420	367,335	65,217	751,256	3,961	136,125
Accommodation, food services, and drinking places	80,018	1,844,589	52,482	798,827	1,016	53,135	17,144	285,823	1,085	33,150
Other services	462,902	10,150,527	296,406	4,186,267	3,184	163,694	106,813	683,055	7,397	94,572
Unclassified establishments	62,114	1,358,707	43,059	567,352	* 11	* 1,175	20,262	244,148	382	25,776

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Net operating loss		Gambling earnings		Statutory adjustments					
	Number of returns	Amount	Number of returns	Amount	Total		Educator expenses deduction		Health savings account deduction	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns with Schedule C, total	498,043	85,045,728	436,502	8,953,424	19,947,924	75,544,930	759,078	200,863	510,823	1,817,870
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	242,746	55,091,295	271,977	5,537,430	10,393,967	53,912,427	566,128	155,210	401,995	1,553,980
Returns of married persons filing separately	14,071	5,499,092	2,012	157,902	312,007	1,084,204	12,476	2,772	1,388	3,435
Returns of heads of households	19,942	2,481,309	44,579	641,452	2,992,614	5,353,762	50,538	12,430	29,422	62,811
Returns of single persons	221,283	21,974,031	117,935	2,616,641	6,249,336	15,194,537	129,936	30,450	78,018	197,643
Age [1]										
Under 18	**	**	0	0	47,823	11,512	0	0	0	0
18 under 26	** 6,710	** 190,887	* 4,581	* 11,194	1,424,672	1,038,175	20,267	4,514	**	**
26 under 35	26,339	1,465,472	21,632	414,164	3,673,872	6,511,725	109,013	26,526	** 55,836	** 115,810
35 under 45	45,771	6,166,431	72,938	1,237,183	4,412,603	12,484,210	237,207	65,071	117,008	337,869
45 under 55	95,963	15,919,379	114,111	2,620,797	4,104,910	17,486,985	206,891	55,370	134,661	464,890
55 under 65	125,489	27,361,438	111,945	2,156,726	3,756,473	22,825,529	135,528	35,653	159,276	734,286
65 and over	197,772	33,942,121	111,296	2,513,360	2,527,571	15,186,793	50,171	13,728	44,041	165,015
Industry										
Agriculture, forestry, hunting, and fishing	12,559	2,598,822	5,200	113,092	206,091	595,377	8,927	2,232	2,194	8,087
Mining	5,338	4,210,662	3,545	149,175	59,614	518,939	* 477	* 112	3,003	18,238
Utilities	64	282,208	* 12	* 11,606	6,942	21,178	0	0	* 148	* 75
Construction	54,146	6,322,023	53,583	1,138,172	2,358,245	6,343,110	40,976	10,855	33,844	116,894
Manufacturing	7,018	1,406,081	9,418	131,011	224,004	894,996	13,291	3,375	7,293	24,841
Wholesale trade (merchant wholesalers)	13,464	2,229,912	11,149	205,921	217,848	1,069,273	11,805	3,451	11,816	39,948
Retail trade	62,151	7,135,405	49,184	891,545	1,390,839	4,310,436	81,898	20,793	49,569	147,247
Transportation and warehousing	35,177	4,092,680	40,415	768,283	1,799,130	2,951,005	34,239	9,075	13,909	35,785
Information	4,407	2,238,614	1,150	78,036	257,768	957,794	9,695	2,670	9,820	35,390
Finance and insurance	18,503	6,371,995	11,205	505,148	505,799	5,062,614	12,577	3,031	39,175	187,964
Real estate and rental and leasing	51,250	14,331,999	26,443	649,578	988,898	7,153,819	29,833	7,805	32,887	145,762
Professional, scientific, and technical services	65,234	14,806,920	54,717	1,693,052	2,767,107	19,179,165	118,386	29,674	127,580	493,921
Administrative and support and waste management services	29,229	3,418,056	37,411	693,758	2,012,174	3,999,580	33,280	8,530	24,822	61,190
Educational services	9,044	715,462	4,254	70,431	674,120	1,533,588	144,745	39,423	19,343	41,813
Health care and social assistance	14,273	2,080,591	29,731	484,350	1,694,461	9,475,406	43,575	11,230	53,175	228,434
Arts, entertainment, and recreation	30,861	5,030,839	22,685	526,402	1,217,868	3,732,910	102,053	27,967	26,916	87,608
Accommodation, food services, and drinking places	22,746	3,495,009	17,365	178,978	381,626	1,100,612	4,992	1,248	8,451	20,000
Other services	56,547	3,574,086	56,331	639,275	2,769,595	6,056,774	58,722	16,733	39,059	109,629
Unclassified establishments	6,032	704,365	2,704	25,610	415,793	588,355	9,605	2,659	7,818	15,045

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Statutory adjustments—continued									
	Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns with Schedule C, total	18,300,152	26,510,998	766,589	17,264,309	2,759,144	18,113,827	78,074	37,940	119,834	3,432,248
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	9,354,723	17,080,337	586,408	13,819,362	1,713,110	13,979,358	60,270	22,707	50,677	1,349,372
Returns of married persons filing separately	297,140	446,325	6,866	162,700	39,462	200,820	* 393	* 135	5,339	191,384
Returns of heads of households	2,847,343	3,074,657	23,228	506,185	156,271	759,016	2,378	189	20,276	505,715
Returns of single persons	5,800,946	5,909,679	150,087	2,776,063	850,301	3,174,633	15,033	14,909	43,542	1,385,777
Age [1]										
Under 18	47,823	10,677	0	0	0	0	**	**	0	0
18 under 26	1,369,440	776,279	5,696	50,918	12,109	21,200	** 2,035	** 814	0	0
26 under 35	3,323,265	3,464,799	45,633	679,276	223,727	774,488	2,248	705	* 1,210	* 48,724
35 under 45	4,003,735	5,649,875	111,459	2,295,974	375,298	2,284,207	6,957	12,179	19,245	314,806
45 under 55	3,765,100	6,198,099	168,893	4,090,213	508,623	3,998,357	17,705	2,000	35,283	1,116,297
55 under 65	3,452,004	6,351,390	255,060	6,238,984	674,310	5,961,797	23,070	11,371	36,288	1,191,331
65 and over	2,338,785	4,059,880	179,848	3,908,944	965,076	5,073,777	26,058	10,870	27,808	761,090
Industry										
Agriculture, forestry, hunting, and fishing	189,648	229,564	2,349	45,710	28,295	209,140	117	40	307	16,691
Mining	52,847	141,546	** 4,628	** 101,357	21,877	162,109	** 817	** 228	** 149	** 23,676
Utilities	6,742	12,912	**	**	1,274	5,105	**	**	**	**
Construction	2,269,118	3,323,281	31,159	491,018	273,055	1,734,934	6,913	11,687	7,092	97,023
Manufacturing	193,862	313,518	6,915	155,509	30,643	202,169	598	239	606	34,033
Wholesale trade (merchant wholesalers)	191,215	351,221	8,822	238,753	38,945	265,763	1,523	221	1,802	74,790
Retail trade	1,149,836	1,388,674	30,740	656,382	188,291	1,225,922	8,773	1,542	13,116	253,254
Transportation and warehousing	1,669,296	1,785,869	6,417	106,471	102,369	394,432	2,344	64	11,905	190,223
Information	228,045	325,902	15,463	268,147	35,589	167,082	711	149	395	27,971
Finance and insurance	445,098	1,262,021	56,262	1,470,061	157,564	1,268,011	2,462	1,276	10,595	317,326
Real estate and rental and leasing	890,935	2,231,558	95,133	2,114,662	245,704	1,880,142	7,518	3,929	4,562	170,414
Professional, scientific, and technical services	2,502,988	5,392,301	249,797	6,121,611	610,372	4,527,587	13,681	10,426	25,613	932,268
Administrative and support and waste management services	1,928,665	1,919,173	27,827	508,687	185,362	925,846	11,161	553	5,686	80,110
Educational services	568,701	414,090	16,240	210,750	53,864	279,158	* 4,331	* 154	5,370	169,466
Health care and social assistance	1,591,278	2,752,211	124,914	3,328,785	258,476	2,132,758	5,048	2,938	8,781	382,733
Arts, entertainment, and recreation	1,064,956	1,092,504	36,160	768,521	157,990	762,359	4,184	232	6,860	300,543
Accommodation, food services, and drinking places	343,727	454,804	4,797	73,209	46,565	356,219	505	192	1,679	36,739
Other services	2,622,000	2,878,844	46,833	550,327	310,649	1,495,767	5,244	2,929	12,876	254,517
Unclassified establishments	391,195	241,006	2,134	54,348	12,263	119,324	* 2,144	* 1,142	2,438	70,472

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Statutory adjustments—continued				Total standard deduction		Total itemized deductions		Qualified business income deduction	
	IRA payments		Student loan interest deduction							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns with Schedule C, total	787,612	4,252,919	2,382,019	2,666,761	22,428,815	419,279,415	3,944,501	164,773,154	11,533,924	64,790,476
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	551,770	3,334,044	1,548,772	1,806,287	10,964,696	264,364,502	2,524,695	123,815,368	7,240,353	50,845,293
Returns of married persons filing separately	13,591	45,348	0	0	351,314	4,046,889	114,060	4,442,760	196,910	1,165,461
Returns of heads of households	42,424	137,329	170,956	160,608	3,729,628	66,146,762	242,823	7,267,021	904,440	2,619,916
Returns of single persons	179,827	736,198	662,291	699,865	7,383,177	84,721,262	1,062,923	29,248,005	3,192,221	10,159,806
Age [1]										
Under 18	0	0	0	0	63,000	248,295	0	0	* 7,352	* 566
18 under 26	8,555	24,027	153,632	151,528	1,806,898	23,481,570	14,311	331,213	578,756	704,352
26 under 35	82,785	297,117	755,610	902,880	4,414,264	75,455,037	271,244	8,013,970	1,893,533	5,281,213
35 under 45	116,665	528,509	734,450	776,810	4,961,998	94,615,838	820,668	27,672,355	2,587,422	12,029,666
45 under 55	163,840	834,450	373,321	413,507	4,440,407	85,319,908	1,075,553	40,961,208	2,410,038	15,607,658
55 under 65	280,343	1,706,359	264,607	306,522	3,933,491	77,211,862	1,012,604	43,003,181	2,412,728	17,431,467
65 and over	135,425	862,459	100,399	115,514	2,808,758	62,946,905	750,121	44,791,226	1,644,097	13,735,554
Industry										
Agriculture, forestry, hunting, and fishing	6,593	35,042	20,727	21,786	276,148	5,226,288	25,821	1,612,826	113,575	773,239
Mining	3,642	31,943	4,687	8,065	71,539	1,625,368	28,643	3,414,194	53,928	1,160,359
Utilities	* 3	* 23	* 2,041	* 2,101	11,516	208,145	889	155,261	2,724	44,433
Construction	71,200	383,621	143,292	142,576	2,607,211	48,586,187	210,476	7,466,923	1,194,316	5,658,951
Manufacturing	11,395	82,954	37,963	40,892	298,484	6,024,064	40,390	1,779,772	140,838	1,196,208
Wholesale trade (merchant wholesalers)	10,532	61,540	15,430	23,209	269,116	5,333,759	63,670	2,728,975	131,944	1,338,557
Retail trade	55,414	293,402	216,306	233,164	1,932,357	37,868,866	374,494	13,514,467	860,748	4,796,799
Transportation and warehousing	40,065	197,173	177,170	181,267	2,346,072	41,709,826	162,279	5,962,276	957,275	2,898,049
Information	11,873	66,352	50,512	55,813	295,304	5,338,771	61,522	3,059,616	169,775	906,856
Finance and insurance	33,092	190,455	62,789	85,696	467,686	9,314,708	186,296	10,576,504	366,853	4,521,078
Real estate and rental and leasing	62,480	387,080	111,550	135,701	921,967	18,468,191	382,103	16,684,165	716,627	8,040,174
Professional, scientific, and technical services	168,333	952,400	418,269	455,788	2,653,578	51,814,765	904,650	40,518,414	1,921,747	13,787,696
Administrative and support and waste management services	52,808	242,487	169,569	187,823	2,342,459	42,853,348	238,429	9,434,359	1,012,712	3,859,542
Educational services	27,586	119,279	146,515	189,617	661,680	12,547,110	161,523	5,113,435	439,931	1,050,661
Health care and social assistance	60,665	312,725	223,803	273,611	1,660,585	30,783,442	384,567	14,288,363	887,357	5,288,728
Arts, entertainment, and recreation	57,565	306,508	236,894	283,343	1,414,508	25,356,583	266,904	11,897,781	801,550	3,074,549
Accommodation, food services, and drinking places	12,449	90,400	49,956	53,666	483,740	9,088,525	72,328	2,840,345	201,266	1,341,404
Other services	93,513	473,075	253,167	249,830	3,204,486	58,585,411	333,782	11,806,740	1,346,421	4,388,405
Unclassified establishments	8,405	26,461	41,379	42,812	510,379	8,546,059	45,735	1,918,739	214,338	664,787

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Taxable income		Alternative minimum tax		Income tax before credits		Tax credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit	
							Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns with Schedule C, total	19,615,955	1,878,196,077	69,567	1,170,354	19,619,235	370,584,961	11,532,773	29,551,592	1,813,338	5,061,950
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	11,579,548	1,510,713,233	49,019	945,512	11,595,836	299,835,841	7,768,728	24,258,344	1,407,862	3,594,755
Returns of married persons filing separately	382,512	34,317,078	6,872	54,209	387,943	7,805,762	112,318	576,795	18,362	365,208
Returns of heads of households	1,989,482	69,803,874	4,528	37,493	2,005,294	12,214,168	1,899,854	2,720,288	40,704	234,757
Returns of single persons	5,664,412	263,361,893	9,147	133,139	5,630,163	50,729,191	1,751,873	1,996,165	346,409	867,231
Age [1]										
Under 18	11,399	26,973	0	0	* 9,375	* 2,370	**	**	**	**
18 under 26	914,622	17,841,024	* 10	* 577	906,079	2,844,639	** 394,389	** 372,594	** 17,991	** 53,140
26 under 35	3,215,371	156,174,060	923	31,670	3,224,209	26,103,606	1,961,500	3,899,457	137,354	353,972
35 under 45	4,416,631	365,265,630	11,334	181,154	4,424,217	67,270,382	3,389,169	10,150,836	223,177	627,950
45 under 55	4,316,090	464,596,905	20,943	265,018	4,327,415	94,700,587	2,999,945	8,117,316	338,405	1,101,791
55 under 65	3,986,610	477,555,626	17,588	279,663	3,996,170	98,942,998	1,867,138	4,287,389	478,550	1,456,245
65 and over	2,755,232	396,735,860	18,768	412,271	2,731,770	80,720,379	920,631	2,724,000	617,860	1,468,853
Industry										
Agriculture, forestry, hunting, and fishing	210,725	19,032,238	692	20,715	209,793	3,706,982	117,018	242,786	14,604	30,332
Mining	93,468	30,197,996	1,854	56,875	88,913	7,197,539	56,587	273,238	31,792	131,838
Utilities	9,375	1,295,697	72	1,926	9,376	293,512	6,265	35,148	649	2,983
Construction	1,792,885	83,371,209	2,014	29,089	1,795,251	13,256,403	1,096,986	2,039,145	74,133	50,588
Manufacturing	261,668	26,113,487	573	12,844	263,221	5,167,188	155,538	464,449	27,335	72,720
Wholesale trade (merchant wholesalers)	262,597	29,179,972	888	16,604	262,643	5,838,925	155,366	418,101	23,838	79,685
Retail trade	1,881,385	160,466,648	4,059	43,803	1,880,367	28,865,423	1,128,518	3,082,485	135,030	242,774
Transportation and warehousing	1,691,882	67,220,525	1,194	47,549	1,709,224	10,756,803	1,005,028	1,684,644	28,647	74,783
Information	298,798	33,044,417	1,558	26,279	298,387	6,530,790	163,686	525,925	34,713	134,643
Finance and insurance	568,187	97,081,166	4,105	87,480	565,415	21,409,135	327,052	1,176,493	91,138	407,901
Real estate and rental and leasing	1,133,496	163,658,861	8,055	116,162	1,132,957	33,613,435	606,549	2,034,439	140,468	391,016
Professional, scientific, and technical services	3,101,259	469,466,203	21,844	397,050	3,092,030	98,768,767	1,768,827	5,752,586	531,721	1,484,174
Administrative and support and waste management services	1,691,161	111,853,805	2,603	56,382	1,693,763	20,300,324	1,045,616	2,129,139	86,066	236,041
Educational services	719,191	65,281,932	683	12,801	718,577	11,434,992	404,513	1,125,090	77,663	129,111
Health care and social assistance	1,444,576	180,942,834	7,710	90,333	1,445,850	38,265,452	924,846	2,238,094	176,058	334,206
Arts, entertainment, and recreation	1,380,138	157,525,924	4,236	80,233	1,370,746	33,354,891	729,952	2,536,351	157,851	896,452
Accommodation, food services, and drinking places	399,948	29,514,637	1,397	35,296	400,774	5,664,112	248,877	641,691	24,730	65,706
Other services	2,296,975	124,944,191	3,659	24,361	2,303,738	20,639,354	1,380,973	2,697,276	135,222	246,544
Unclassified establishments	378,240	28,004,335	2,371	14,570	378,210	5,520,935	210,572	454,512	21,679	50,454

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Tax credits—continued									
	Child care credit		Nonrefundable education credit		Retirement savings contribution credit		Child and other tax credit		Total refundable credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns with Schedule C, total	1,361,510	784,657	1,614,407	1,720,367	1,394,342	312,078	7,963,840	17,292,998	9,721,410	32,936,535
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	** 1,077,056	** 615,378	1,091,734	1,300,948	806,304	198,264	5,880,452	14,996,142	3,932,735	13,248,082
Returns of married persons filing separately	**	**	0	0	13,190	2,238	78,902	134,840	24,811	34,594
Returns of heads of households	267,610	159,513	211,624	174,959	242,288	54,799	1,653,788	1,935,602	3,170,131	15,828,040
Returns of single persons	16,843	9,767	311,049	244,459	332,559	56,776	350,698	226,414	2,593,733	3,825,819
Age [1]										
Under 18	0	0	0	0	0	0	0	0	**	**
18 under 26	19,307	10,514	146,251	104,945	85,811	13,358	152,519	151,842	** 647,082	** 2,380,212
26 under 35	355,021	208,146	292,249	245,157	331,313	61,452	1,345,043	2,812,161	2,396,013	9,468,121
35 under 45	719,665	425,932	291,681	272,344	318,549	67,140	2,907,626	8,048,051	2,671,498	11,092,339
45 under 55	234,213	122,067	550,212	677,528	322,151	76,624	2,386,806	4,928,198	2,284,886	6,810,376
55 under 65	29,132	16,575	292,293	373,790	269,556	74,433	998,700	1,199,007	1,468,894	2,666,904
65 and over	4,172	1,423	41,721	46,603	66,963	19,071	173,148	153,740	253,037	518,583
Industry										
Agriculture, forestry, hunting, and fishing	10,441	4,881	14,229	11,558	16,291	4,022	77,848	148,922	114,217	358,676
Mining	3,158	1,799	** 3,820	** 3,500	** 7,085	** 1,299	20,239	39,617	10,476	34,236
Utilities	* 1,167	* 644	**	**	**	**	4,957	5,759	5,373	14,484
Construction	107,980	58,824	133,386	158,055	141,645	36,096	850,758	1,526,021	1,348,546	4,671,439
Manufacturing	20,736	12,835	17,452	18,688	21,516	6,874	105,724	280,984	92,096	270,541
Wholesale trade (merchant wholesalers)	14,004	7,235	21,739	22,303	17,310	3,733	112,349	238,240	106,828	317,230
Retail trade	137,122	87,506	179,671	194,790	137,092	31,551	845,240	2,152,477	721,122	2,204,294
Transportation and warehousing	81,218	45,726	165,204	158,604	179,837	37,859	711,327	1,191,377	1,292,819	4,234,727
Information	20,985	12,438	24,510	26,883	21,567	3,651	105,747	274,988	84,201	173,229
Finance and insurance	37,094	21,980	32,791	35,644	34,879	7,714	208,446	519,012	134,965	337,974
Real estate and rental and leasing	80,306	55,369	77,139	93,804	45,325	10,807	427,289	1,002,145	266,976	717,670
Professional, scientific, and technical services	254,498	141,926	216,645	244,537	113,836	22,458	1,098,312	2,872,643	696,468	1,809,049
Administrative and support and waste management services	120,074	62,808	140,191	129,857	151,388	30,062	751,333	1,414,000	1,188,190	4,426,071
Educational services	58,830	33,714	80,462	91,635	44,066	8,430	271,115	709,150	174,055	400,356
Health care and social assistance	118,362	70,522	131,304	136,443	92,426	22,939	612,461	1,310,717	888,212	3,803,234
Arts, entertainment, and recreation	102,800	58,501	113,141	122,924	89,051	19,662	432,675	1,148,477	398,214	906,974
Accommodation, food services, and drinking places	22,977	14,518	37,909	42,868	38,289	8,907	179,528	317,286	254,476	889,170
Other services	147,340	78,746	194,563	196,567	219,377	50,243	986,611	1,829,845	1,727,723	6,517,285
Unclassified establishments	22,415	14,683	30,250	31,709	23,361	5,770	161,881	311,338	216,452	849,897

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Tax credits—continued						Income tax after credits		Net investment income tax	
	Total refundable credits—continued									
	Earned income credit		Additional child tax credit		American opportunity credit					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
All returns with Schedule C, total	7,294,646	20,589,323	5,465,712	9,890,143	1,592,440	1,460,083	15,440,870	339,770,679	1,239,504	8,577,244
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	2,259,769	6,753,758	2,396,979	5,054,056	917,154	851,421	9,481,156	274,685,724	1,054,594	6,873,695
Returns of married persons filing separately	0	0	22,781	34,265	0	0	356,456	7,203,570	22,271	396,364
Returns of heads of households	2,909,790	11,280,215	2,576,016	4,105,377	373,792	354,066	780,113	9,426,902	28,935	145,252
Returns of single persons	2,125,087	2,555,349	469,937	696,445	301,493	254,597	4,823,145	48,454,483	133,704	1,161,932
Age [1]										
Under 18	**	**	**	**	0	0	* 9,375	* 2,276	0	0
18 under 26	** 486,535	** 1,613,662	** 401,706	** 594,649	176,333	152,651	656,668	2,459,487	1,881	7,848
26 under 35	2,017,523	6,083,956	1,664,866	3,046,615	267,288	225,484	2,216,277	22,064,335	54,853	221,538
35 under 45	1,991,456	6,697,842	2,001,196	3,922,438	278,099	250,506	3,057,202	56,932,144	225,760	744,092
45 under 55	1,616,254	4,214,970	1,049,973	1,819,099	555,900	528,809	3,376,875	86,219,422	311,197	1,660,102
55 under 65	1,019,791	1,634,090	283,199	417,293	280,765	270,089	3,505,946	94,265,695	339,833	2,397,630
65 and over	163,087	344,802	64,774	90,050	34,056	32,544	2,618,527	77,827,319	305,981	3,546,035
Industry										
Agriculture, forestry, hunting, and fishing	85,284	219,722	58,535	114,604	10,709	8,820	161,683	3,453,243	10,568	121,620
Mining	5,468	19,505	7,004	13,768	** 2,307	** 891	79,027	6,923,720	21,539	474,700
Utilities	* 3,024	* 8,435	* 3,046	* 4,298	**	**	6,327	258,364	896	28,629
Construction	987,672	2,767,264	826,279	1,628,260	142,298	135,306	1,198,393	11,091,634	30,643	171,496
Manufacturing	64,434	168,149	45,228	78,046	17,961	15,686	219,720	4,688,150	12,824	102,220
Wholesale trade (merchant wholesalers)	74,682	197,784	55,302	94,496	18,281	17,197	214,888	5,394,788	18,174	129,751
Retail trade	490,926	1,254,128	386,603	748,326	150,556	139,794	1,533,512	25,655,594	87,914	404,198
Transportation and warehousing	1,067,382	2,694,796	686,507	1,302,638	182,139	156,154	1,140,238	8,962,651	9,034	219,984
Information	47,683	97,274	27,408	48,897	19,393	17,398	263,066	5,991,779	18,705	179,733
Finance and insurance	77,848	175,301	63,582	110,980	27,691	27,499	488,709	20,188,077	78,256	813,965
Real estate and rental and leasing	152,890	383,643	124,951	221,752	67,494	62,480	1,014,161	31,442,663	125,993	947,309
Professional, scientific, and technical services	426,323	957,630	277,327	531,325	180,528	163,075	2,775,296	92,799,580	387,630	2,499,558
Administrative and support and waste management services	959,640	2,959,338	737,035	1,241,348	156,697	136,614	1,235,226	18,051,964	50,890	468,968
Educational services	95,092	189,704	82,150	142,775	51,451	51,254	621,852	10,276,272	41,965	113,755
Health care and social assistance	725,450	2,559,822	586,562	1,023,823	148,966	144,426	1,104,143	35,977,712	179,244	592,813
Arts, entertainment, and recreation	256,754	496,532	158,550	270,722	89,044	78,493	1,187,051	30,743,954	89,860	773,950
Accommodation, food services, and drinking places	195,773	566,444	148,713	259,834	42,532	40,235	286,956	4,995,161	14,077	146,747
Other services	1,402,977	4,316,406	1,051,917	1,799,546	252,002	232,362	1,634,272	17,836,837	48,048	266,213
Unclassified establishments	175,344	557,446	139,014	254,704	32,390	32,399	276,349	5,038,535	13,245	121,635

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Total income tax		All other taxes				Total tax liability		Tax payments	
			Total		Self-employment tax				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)
All returns with Schedule C, total	15,445,444	348,118,982	19,621,808	60,044,447	18,300,152	53,004,035	19,553,353	398,200,973	20,328,526	412,382,053
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	9,483,428	281,415,973	10,166,017	39,491,074	9,354,723	34,151,240	11,034,456	316,236,285	11,841,297	331,449,966
Returns of married persons filing separately	357,536	7,551,765	331,846	1,044,545	297,140	892,452	431,445	8,572,139	337,536	8,490,339
Returns of heads of households	780,584	9,570,250	2,989,156	6,588,874	2,847,343	6,147,578	1,072,655	12,153,094	2,350,319	13,999,044
Returns of single persons	4,823,896	49,580,994	6,134,789	12,919,954	5,800,946	11,812,766	7,014,797	61,239,456	5,799,374	58,442,704
Age [1]										
Under 18	* 9,375	* 2,276	47,823	21,330	47,823	21,330	47,823	21,376	23,468	7,837
18 under 26	656,669	2,467,335	1,402,855	1,623,025	1,369,440	1,550,665	1,163,480	3,535,121	1,317,634	3,680,824
26 under 35	2,216,287	22,278,104	3,505,337	7,578,437	3,323,265	6,925,136	2,832,568	27,366,525	3,455,157	28,684,734
35 under 45	3,059,390	57,643,843	4,349,081	12,848,176	4,003,735	11,296,183	3,785,439	67,087,117	4,309,087	70,183,538
45 under 55	3,377,581	87,809,435	4,150,900	14,620,156	3,765,100	12,391,557	4,187,361	100,141,852	4,225,160	100,386,617
55 under 65	3,506,655	96,615,395	3,741,206	14,520,994	3,452,004	12,700,620	4,297,415	110,096,193	3,988,425	113,425,487
65 and over	2,619,488	81,302,594	2,424,606	8,832,330	2,338,785	8,118,543	3,239,267	89,952,790	3,009,595	96,013,016
Industry										
Agriculture, forestry, hunting, and fishing	161,770	3,572,871	206,744	516,543	189,648	459,029	217,105	3,984,587	246,178	4,210,276
Mining	79,063	7,397,035	65,358	345,898	52,847	283,062	87,337	7,739,293	91,878	9,175,706
Utilities	6,328	286,993	7,097	29,353	6,742	25,821	8,372	309,954	7,365	359,416
Construction	1,198,416	11,261,422	2,340,417	7,120,981	2,269,118	6,642,771	1,996,052	16,478,073	1,667,777	14,629,311
Manufacturing	219,734	4,782,397	210,830	722,117	193,862	626,952	265,290	5,426,925	278,971	6,004,254
Wholesale trade (merchant wholesalers)	214,893	5,499,864	224,861	815,881	191,215	702,336	261,615	6,200,555	265,052	6,743,155
Retail trade	1,533,551	26,042,445	1,333,509	3,341,116	1,149,836	2,776,760	1,775,254	28,866,282	1,969,661	30,919,323
Transportation and warehousing	1,140,270	9,158,006	1,794,990	3,981,754	1,669,296	3,569,743	1,590,965	11,846,305	1,776,487	12,460,360
Information	263,075	6,169,096	254,502	757,847	228,045	651,679	310,463	6,876,978	316,593	7,226,539
Finance and insurance	488,788	20,976,163	484,761	2,851,423	445,098	2,523,812	577,036	23,717,747	562,451	24,809,586
Real estate and rental and leasing	1,014,529	32,376,060	970,695	4,993,547	890,935	4,462,658	1,149,797	37,140,617	1,106,201	37,390,645
Professional, scientific, and technical services	2,777,412	95,240,477	2,718,489	12,432,787	2,502,988	10,782,374	3,162,599	107,062,517	3,102,779	108,337,649
Administrative and support and waste management services	1,235,401	18,508,469	2,022,597	4,302,853	1,928,665	3,836,336	1,675,651	21,540,763	1,792,773	22,505,298
Educational services	621,933	10,385,746	612,367	1,001,657	568,701	827,893	705,952	11,294,071	754,740	11,872,761
Health care and social assistance	1,104,266	36,568,690	1,680,189	6,149,514	1,591,278	5,502,540	1,348,805	41,762,652	1,598,655	43,349,887
Arts, entertainment, and recreation	1,188,082	31,491,960	1,163,585	2,768,034	1,064,956	2,184,446	1,406,138	34,000,844	1,469,091	35,623,291
Accommodation, food services, and drinking places	287,290	5,138,672	384,953	1,070,341	343,727	909,178	370,924	5,967,424	433,226	6,836,458
Other services	1,634,279	18,103,050	2,731,951	6,257,877	2,622,000	5,754,905	2,277,994	22,412,179	2,455,416	23,950,037
Unclassified establishments	276,362	5,159,568	413,912	584,923	391,195	481,741	366,006	5,573,209	433,233	5,978,104

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Tax payments—continued							
	Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)
All returns with Schedule C, total	18,857,081	223,912,644	3,692,769	138,700,777	887,740	48,731,958	392,580	942,586
Marital status								
Returns of married persons filing jointly and returns of surviving spouses	11,155,871	179,411,347	2,601,616	112,040,301	621,073	39,167,519	318,686	785,734
Returns of married persons filing separately	301,619	3,136,610	49,689	3,584,196	17,562	1,749,008	7,013	19,935
Returns of heads of households	2,249,146	9,873,608	122,968	2,912,591	36,043	1,157,499	20,343	38,503
Returns of single persons	5,150,445	31,491,079	918,496	20,163,688	213,062	6,657,933	46,538	98,415
Age [1]								
Under 18	20,236	3,183	**	**	**	**	0	0
18 under 26	1,280,975	3,100,175	** 42,524	** 429,385	** 15,825	** 151,228	533	2,597
26 under 35	3,331,894	22,616,336	261,273	4,283,008	75,998	1,706,896	37,479	65,285
35 under 45	4,134,452	48,778,161	480,190	15,151,388	132,464	5,980,387	113,145	257,002
45 under 55	3,958,983	59,477,646	662,496	29,334,475	199,268	11,209,534	136,929	333,875
55 under 65	3,562,237	56,935,469	1,033,795	41,804,308	238,870	14,444,297	79,241	216,129
65 and over	2,568,304	33,001,674	1,212,490	47,698,214	225,316	15,239,616	25,253	67,699
Industry								
Agriculture, forestry, hunting, and fishing	223,493	1,982,966	41,928	1,455,847	9,401	765,452	1,305	3,764
Mining	77,305	1,896,965	41,494	5,193,496	10,545	2,079,346	1,409	4,706
Utilities	6,969	82,861	586	198,931	491	77,522	* 19	* 97
Construction	1,502,035	8,086,603	293,849	4,921,330	70,476	1,598,283	11,742	20,129
Manufacturing	251,271	2,900,690	53,048	2,323,975	10,921	766,998	3,801	8,823
Wholesale trade (merchant wholesalers)	242,777	3,369,468	48,496	2,413,836	11,457	946,101	5,171	13,133
Retail trade	1,854,906	20,451,872	254,338	7,970,363	56,363	2,413,481	40,112	74,122
Transportation and warehousing	1,703,968	8,050,491	120,658	2,939,608	23,790	1,448,867	8,271	12,142
Information	288,833	4,147,488	58,105	2,193,565	15,327	850,980	11,427	33,988
Finance and insurance	485,833	8,139,781	185,271	12,246,740	56,330	4,384,154	13,792	37,247
Real estate and rental and leasing	971,737	15,163,343	331,774	15,849,919	94,470	6,312,311	29,937	61,294
Professional, scientific, and technical services	2,837,645	57,199,732	878,800	37,380,843	247,351	13,441,730	112,075	299,180
Administrative and support and waste management services	1,708,972	13,492,396	195,701	6,620,517	40,632	2,342,897	13,694	35,363
Educational services	730,515	9,364,486	109,390	1,959,683	24,724	513,778	17,403	33,211
Health care and social assistance	1,480,554	24,435,091	385,525	15,579,164	75,079	3,170,214	55,552	160,683
Arts, entertainment, and recreation	1,395,650	21,871,870	216,732	9,301,624	59,381	4,369,856	33,867	75,090
Accommodation, food services, and drinking places	409,271	3,172,947	58,890	2,515,272	16,516	1,136,029	3,295	9,653
Other services	2,262,249	16,561,915	393,923	6,008,644	58,936	1,320,726	26,014	47,851
Unclassified establishments	423,101	3,541,680	24,261	1,627,420	5,550	793,235	3,693	12,110

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2018—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

AGI, marital status, age, and industry	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2019 estimated tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)
All returns with Schedule C, total	16,651,796	96,357,120	15,517,984	64,789,212	1,525,309	31,567,909	9,806,758	60,864,226	3,764,393	954,901
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	8,550,243	64,387,575	7,728,895	38,642,618	1,127,110	25,744,956	5,009,216	41,772,301	2,068,944	657,254
Returns of married persons filing separately	178,380	1,525,858	164,638	531,810	16,594	994,047	282,385	1,624,223	129,173	29,607
Returns of heads of households	3,489,994	16,557,108	3,452,651	15,969,644	46,930	587,464	487,885	2,993,887	217,053	52,778
Returns of single persons	4,433,178	13,886,580	4,171,800	9,645,140	334,675	4,241,441	4,027,272	14,473,816	1,349,222	215,262
Age [1]										
Under 18	12,338	9,585	* 9,106	* 6,746	* 3,232	* 2,839	42,568	17,819	**	**
18 under 26	1,177,189	2,949,424	* 1,167,333	* 2,853,984	* 10,929	* 95,440	626,629	1,014,669	** 152,267	** 11,542
26 under 35	3,355,729	13,553,813	3,300,248	12,779,365	77,688	774,448	1,337,336	5,385,253	458,460	80,543
35 under 45	4,092,165	21,465,754	3,949,209	18,309,689	190,956	3,156,065	1,712,206	10,936,220	692,921	171,094
45 under 55	3,398,033	19,889,619	3,205,632	13,927,296	260,210	5,962,322	2,147,920	15,689,980	895,561	260,903
55 under 65	2,751,649	19,967,270	2,424,771	10,180,534	432,312	9,786,736	2,250,162	15,492,096	917,154	248,625
65 and over	1,864,693	18,521,656	1,461,685	6,731,598	549,981	11,790,057	1,689,937	12,328,188	648,030	182,194
Industry										
Agriculture, forestry, hunting, and fishing	207,407	1,149,027	193,289	762,048	18,185	386,979	97,936	683,470	34,979	9,174
Mining	61,275	2,288,417	40,973	635,110	25,067	1,653,307	40,022	835,896	16,983	14,140
Utilities	6,189	79,002	5,743	38,665	456	40,337	5,245	23,529	2,134	676
Construction	1,493,764	6,413,776	1,403,382	5,380,160	126,481	1,033,616	1,317,382	5,661,449	577,242	95,007
Manufacturing	210,347	1,418,447	197,651	910,614	18,025	507,832	125,216	665,880	39,756	10,458
Wholesale trade (merchant wholesalers)	203,041	1,620,961	189,641	991,273	20,808	629,688	130,150	899,183	55,114	13,602
Retail trade	1,593,337	7,935,325	1,519,034	6,162,910	103,446	1,772,415	732,928	4,327,232	247,937	59,041
Transportation and warehousing	1,655,552	6,609,812	1,632,194	5,701,909	37,092	907,903	860,446	3,154,572	359,765	50,915
Information	219,600	1,318,680	207,560	766,779	17,900	551,901	140,965	872,995	52,964	13,181
Finance and insurance	365,127	4,557,141	296,627	1,754,368	86,029	2,802,773	292,219	3,314,067	142,652	64,331
Real estate and rental and leasing	722,678	7,355,310	607,620	3,528,757	145,906	3,826,552	607,674	6,778,364	302,922	115,780
Professional, scientific, and technical services	2,081,721	16,334,112	1,810,513	8,556,408	360,373	7,777,704	1,488,720	14,201,487	611,047	224,201
Administrative and support and waste management services	1,678,852	7,600,916	1,624,962	6,040,369	71,465	1,560,546	891,602	3,579,547	290,880	48,645
Educational services	522,017	2,212,843	492,560	1,829,509	38,644	383,334	299,933	1,373,545	96,056	18,123
Health care and social assistance	1,411,719	9,196,019	1,289,128	6,354,713	161,871	2,841,306	632,384	4,906,594	220,887	76,480
Arts, entertainment, and recreation	1,063,897	6,050,350	990,734	3,522,879	102,557	2,527,471	623,248	3,889,492	199,287	53,759
Accommodation, food services, and drinking places	395,869	2,453,396	371,321	1,700,055	35,044	753,341	173,019	969,665	66,935	17,976
Other services	2,403,744	9,952,476	2,295,082	8,728,094	146,963	1,224,381	1,150,518	3,979,167	398,691	60,815
Unclassified establishments	355,659	1,811,115	349,970	1,424,593	8,997	386,522	197,151	748,092	48,164	8,597

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2018, September 2020.