

Sole Proprietorship Returns, 2012

by Adrian Dungan

For Tax Year 2012, taxpayers reported nonfarm sole proprietorship activity on approximately 23.6 million individual income tax returns, a 0.5-percent increase from 2011. Profits rose to \$304.9 billion in 2012, a 7.9-percent improvement over the previous year. In constant dollars, total nonfarm sole proprietorship profits increased 6.0 percent in 2012. Profits as a percent of business receipts rose 1.1-percentage points to 23.4 percent, resulting in the highest level during the 25-year period, 1988 through 2012. All nonfarm sole proprietorship industries experienced increases in profits for 2012, except the health care and social assistance sector (down 3.1 percent). The real estate and rental and leasing sector reported the greatest rise in profits (up 41.1 percent or \$6.2 billion), followed by the construction sector (up 16.3 percent or \$4.7 billion). Compared to all other sectors, the professional, scientific, and technical services sector reported the largest profits, increasing 5.7 percent to \$76.5 billion, and accounting for about a quarter (25.1 percent) of total profits. Despite its decrease in profits, the health care and social assistance sector reported the next largest amount of profits (\$49.7 billion), accounting for 16.3 percent of total profits for 2012.

For sole proprietorships as a whole, receipts increased 2.8 percent, while deductions increased 1.4 percent. The retail trade sector reported the largest shares of total business receipts (14.7 percent) and total business deductions (18.0 percent). The real estate and rental and leasing sector reported the largest rise in business receipts, with a 15.9-percent increase. Among all industrial sectors, the finance and insurance sector experienced the largest downturn in receipts, losing \$8.8 billion or 10.6 percent. This sector also reported the largest decrease in deductions, declining \$9.8 billion or 15.0 percent.

Returns and Receipts

Professional, scientific, and technical services made up the largest sector in terms of the number of individual tax returns reporting nonfarm sole proprietorship activity for 2012, followed by the other services sector, which was mainly comprised of personal and laundry services (Figure A).¹ Tax returns filed in the professional, scientific, and technical service sector remained at approximately 3.2 million for 2011 and 2012; however, this sector showed a 0.6-percent decrease between those years in the number of returns filed. In comparison, other services had the

Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 2011 and 2012

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

Selected industrial sectors	Number of returns			Total business receipts			Total business deductions [1]		
	2011	2012	Percentage change	2011	2012	Percentage change	2011	2012	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	23,426.9	23,553.9	0.5	1,265.9	1,301.6	2.8	984.2	997.6	1.4
Construction	2,624.6	2,648.7	0.9	170.3	188.5	10.7	141.3	154.8	9.6
Specialty trade contractors	2,117.1	2,088.0	-1.4	122.4	131.1	7.1	98.5	105.0	6.6
Wholesale trade (merchant wholesalers)	358.6	360.9	0.7	54.6	53.7	-1.7	50.0	48.4	-3.2
Retail trade	2,312.5	2,298.7	-0.6	190.1	190.9	0.4	179.6	179.7	0.1
Transportation and warehousing	1,145.0	1,133.1	-1.0	89.6	93.0	3.8	77.8	79.9	2.6
Finance and insurance	629.1	616.1	-2.1	83.3	74.5	-10.6	65.3	55.6	-15.0
Real estate and rental and leasing	1,166.8	1,189.8	2.0	53.3	61.8	15.9	38.2	40.5	6.0
Real estate	1,109.1	1,132.2	2.1	49.8	57.0	14.5	34.5	36.0	4.4
Professional, scientific, and technical services	3,246.5	3,227.6	-0.6	167.9	173.6	3.4	95.6	97.2	1.7
Administrative and support and waste management and remediation services	2,550.1	2,520.7	-1.2	67.3	69.3	3.0	46.7	47.3	1.3
Health care and social assistance	2,218.6	2,189.0	-1.3	124.8	122.3	-2.0	73.7	72.8	-1.1
Arts, entertainment, and recreation	1,436.0	1,476.5	2.8	34.1	36.1	5.8	25.0	26.9	7.6
Performing arts, spectator sports, and related industries	1,165.5	1,201.7	3.1	25.3	26.9	6.3	16.9	18.4	9.0
Other services	3,029.1	3,116.1	2.9	94.0	94.7	0.8	70.0	68.3	-2.5
Personal and laundry services	1,936.0	2,054.6	6.1	48.8	52.1	6.9	32.8	33.8	3.2
All other sectors	2,710.1	2,776.6	2.5	136.7	143.2	4.8	121.0	126.1	4.2

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014

¹ For 2012, the 23,553,850 nonfarm sole proprietorship returns accounted for an estimated 26,207,024 nonfarm businesses. For purposes of these statistics, if a proprietor owned more than one business, the Statistics of Income (SOI) Division combined the statistics for each business with those of the proprietor's dominant business and included them 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.



largest percentage increase among all sectors in the number of tax returns filed (up 2.9 percent), increasing from 3.0 million returns for 2011 to over 3.1 million returns for 2012.

Total business receipts (the sum of “income from sales and operations” and “other business income”) for all nonfarm sole proprietorship industries increased 2.8 percent, from \$1,265.9 billion for 2011 to \$1,301.6 billion for 2012.² The retail trade sector accounted for the largest share of total business receipts (14.7 percent) in 2012. Business receipts in this sector increased 0.4 percent between 2011 and 2012, following a 4.5-percent increase between 2010 and 2011.³

The real estate and rental and leasing sector had the largest percentage gain in business receipts (up 15.9 percent), followed by the construction sector (up 10.7 percent), which rose from \$170.3 billion for 2011 to \$188.5 billion for 2012. The construction sector also experienced the largest dollar increase in receipts, rising \$18.3 billion during the year. In comparison, the finance and insurance sector showed the largest percentage decrease in business receipts (down 10.6 percent) for 2012.

In terms of constant dollars, total business receipts for 2012 increased 1.0 percent to \$1,128.0 billion (Figure B).⁴ This increase put total business receipts very close to the \$1,121.7

Figure B
Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2012

[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	1,003.2	[3]	545.7	814.6	[3]	126.3	188.5	[3]
1989	692.8	996.6	-0.7	560.2	805.8	-1.1	132.7	190.9	1.2
1990	730.6	1,011.9	1.5	589.2	816.1	1.3	141.4	195.8	2.6
1991	712.6	953.2	-5.8	571.2	764.0	-6.4	141.5	189.3	-3.4
1992	737.1	963.1	1.0	583.1	761.9	-0.3	154.0	201.2	6.3
1993	757.2	968.0	0.5	600.8	768.0	0.8	156.5	200.0	-0.6
1994	790.6	989.9	2.3	623.8	781.0	1.7	166.8	208.8	4.4
1995	807.4	990.2	[4]	638.1	782.6	0.2	169.3	207.6	-0.6
1996	843.2	1,014.9	2.5	666.5	802.1	2.5	176.8	212.7	2.5
1997	870.4	1,029.4	1.4	683.9	808.8	0.8	186.6	220.7	3.8
1998	918.3	1,073.9	4.3	716.2	837.5	3.6	202.3	236.5	7.2
1999	969.3	1,117.2	4.0	761.4	877.5	4.8	207.9	239.7	1.3
2000	1,021.0	1,151.7	3.1	806.4	909.7	3.7	214.7	242.2	1.1
2001	1,016.8	1,121.7	-2.6	799.6	882.1	-3.0	217.4	239.8	-1.0
2002	1,029.7	1,117.8	-0.3	808.9	878.1	-0.5	221.1	240.0	0.1
2003	1,050.2	1,116.0	-0.2	820.2	871.6	-0.7	230.3	244.7	2.0
2004	1,139.5	1,177.6	5.5	892.4	922.2	5.8	247.6	255.8	4.5
2005	1,222.9	1,222.9	3.8	953.4	953.4	3.4	269.9	269.9	5.5
2006	1,278.4	1,238.0	1.2	1,001.1	969.5	1.7	278.0	269.3	-0.2
2007	1,324.4	1,246.0	0.6	1,044.3	982.5	1.3	280.6	263.9	-2.0
2008	1,317.4	1,212.9	-2.7	1,053.7	970.1	-1.3	264.5	243.5	-7.7
2009	1,178.4	1,075.1	-11.4	934.5	852.6	-12.1	244.8	223.3	-8.3
2010	1,195.5	1,077.1	0.2	929.0	837.0	-1.8	267.7	241.2	8.0
2011	1,265.9	1,116.8	3.7	984.2	868.2	3.7	282.6	249.3	3.4
2012	1,301.6	1,128.0	1.0	997.6	864.5	-0.4	304.9	264.2	6.0

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

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

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentages were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

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

³ Adrian Dungan, “Sole Proprietorship Returns, 2011,” *Statistics of Income Bulletin*, Summer 2012, Volume 32, Number 1, pp. 5–70. In 2011, business receipts in the retail trade sector increased by 4.5 percent, from \$181.8 billion in 2010 to \$190.1 billion.

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

Year	Indices	Year	Indices	Year	Indices	Year	Indices
1988	66.988	1995	81.536	2001	90.650	2007	106.296
1989	69.518	1996	83.088	2002	92.118	2008	108.619
1990	72.201	1997	84.555	2003	94.100	2009	109.615
1991	74.760	1998	85.511	2004	96.770	2010	110.992
1992	76.533	1999	86.768	2005	100.000	2011	113.359
1993	78.224	2000	88.647	2006	103.257	2012	115.387
1994	79.872						

billion total for 2001, but still below the peak level (\$1,246 billion) for 2007.

Deductions

Total business deductions ("cost of sales and operations" plus business expenses, including expenses for home office) in current dollars increased 1.4 percent, from \$984.2 billion in 2011 to \$997.6 billion in 2012.^{5,6} Deductions for the largest sector in terms of total business deductions, the retail trade sector, increased 0.1 percent (from \$179.6 billion to \$179.7 billion). The second largest sector, the construction sector, reported an

increase in deductions (from \$141.3 billion to \$154.8 billion), representing the largest percentage increase in business deductions (up 9.6 percent) for 2012. In comparison, the finance and insurance sector reported the largest percentage decrease in deductions, dropping 15.0 percent, or \$9.7 billion. When accounting for inflation, total business deductions decreased 0.4 percent in 2012.

The total cost of sales and operations represented 39.1 percent (or \$389.8 billion) of total business deductions for the year, a 1.0-percent decrease from 2011 (Figure C). Total business "expenses" (total business deductions minus the cost of sales and

Figure C
Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2011 and 2012

[Money amounts are in millions of dollars]

Business deductions	2011	2012	Percentage increase
	(1)	(2)	(3)
Business deductions, total [1]	984,232.6	997,563.2	1.4
Cost of sales and operations, total	393,867.2	389,755.3	-1.0
Inventory, beginning of year	41,450.0	39,186.8	-5.5
Cost of labor	28,135.8	30,613.0	8.8
Purchases	255,734.1	251,131.3	-1.8
Materials and supplies	49,038.9	49,980.4	1.9
Other costs	61,589.9	59,269.4	-3.8
Inventory, end of year	42,081.6	40,425.8	-3.9
Business expenses, total	590,365.4	607,808.0	2.9
Advertising expenses	13,404.5	13,699.9	2.2
Car and truck expenses	83,405.8	86,142.0	3.3
Commissions	12,683.3	14,243.8	12.3
Contract labor	37,782.1	42,039.7	11.3
Depletion	998.0	937.1	-6.1
Depreciation [2]	35,615.3	34,244.9	-3.8
Employee benefit programs	2,950.4	2,940.9	-0.3
Home office business deductions [2]	10,004.9	10,038.9	0.3
Depreciation, Form 8829	1,345.4	1,336.9	-0.6
Insurance	16,630.2	16,879.7	1.5
Legal and professional services	10,884.1	10,848.1	-0.4
Meals and entertainment deducted	8,413.8	8,806.9	4.7
Mortgage interest	4,430.2	3,621.2	-18.3
Other interest paid on business indebtedness	5,925.9	5,736.3	-3.2
Office expenses	11,594.9	11,998.0	3.5
Pension and profit-sharing plans	1,056.5	1,283.5	21.5
Rent on machinery and equipment	8,481.4	8,754.7	3.1
Rent on other business property	34,730.3	34,370.9	-1.0
Repairs	15,806.9	16,783.5	6.2
Salaries and wages	77,937.3	79,758.1	2.3
Supplies	32,160.3	33,525.3	4.2
Taxes paid	17,704.8	18,173.1	2.6
Travel	12,622.8	13,470.8	6.7
Utilities	26,906.0	27,981.6	4.0
Other business deductions	104,253.2	109,212.4	4.8
Schedule C-EZ business deductions	3,985.6	4,264.5	6.9

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

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

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

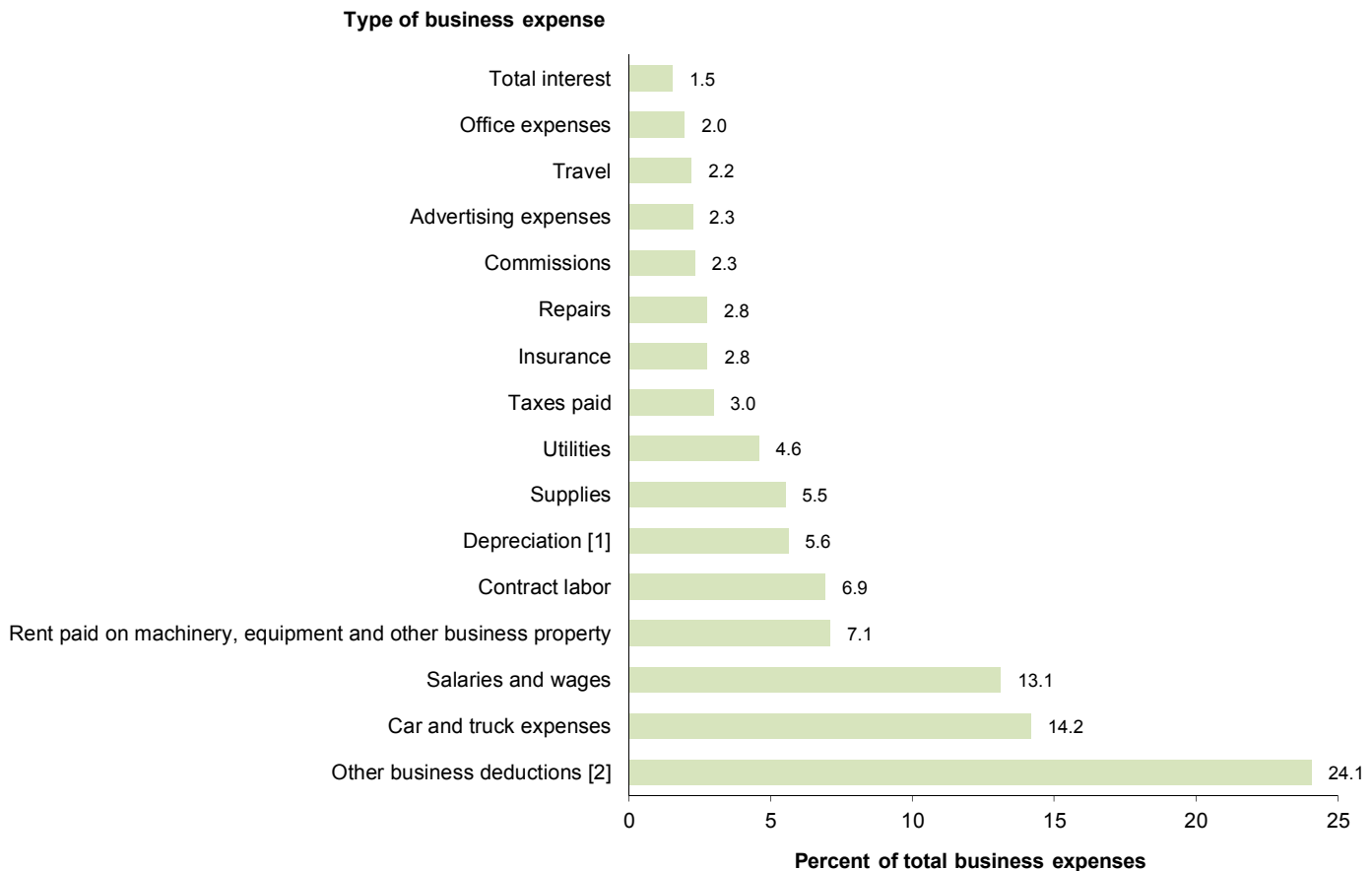
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

⁵ Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which is reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). SOI did not deduct salaries paid to owners as wages paid on Schedule C, nor did it include salaries as wages received on Form 1040. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

⁶ Business deductions include the home office, business deductions. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and "other" expenses on Schedule C.

Figure D

Components of Nonfarm Sole Proprietorship Business Expenses as a Percentage of Total Business Expenses, Tax Year 2012



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

[2] Includes depletion; employee benefit programs; legal and professional services; pension and profit-sharing plans; meals and entertainment; home office; and other business expenses. Other business deductions also includes all Schedule C-EZ, *Net Profit from Business*, deductions of \$4.3 billion.

NOTES: Total business expenses equals all business deductions minus cost of sales and operations. Percentages are based on an estimated total business expense of \$607.8 billion. Detail may not add to 100 percent because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

operations) increased 2.9 percent to \$607.8 billion for 2012. Car and truck expenses made up the largest component of business expenses (14.2 percent), followed by salaries and wages (13.1 percent), rent paid on machinery, equipment, and other business property (7.1 percent), and contract labor (6.9 percent) (Figure D). Car and truck expenses increased 3.3 percent to \$86.1 billion for the year; salaries and wages increased 2.3 percent to \$79.8 billion.

Historically, constant dollar depreciation increased almost every year from 1993 through 2004, before declining for 6 out of the 8 years from 2005 until 2012 (Figure E).⁷ The increases in 2003 and 2008 coincided with legislative changes to section 179 of the Internal Revenue Code. These changes substantially increased the amount of certain investment property that could

be expensed in a given year (rather than depreciated over time). In 2003, under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable section 179 deduction vaulted from \$24,000 in 2002 to \$100,000 in 2003. This change led to an 11.6-percent increase in constant dollar depreciation for 2003, creating the highest growth in depreciation of any year between 1988 and 2012. However, in subsequent years, declining depreciation followed the initial jump in depreciation. From 2004 through 2007, in constant dollars, depreciation declined in each year. In 2004, deductions for depreciation decreased 0.1 percent, marking the first drop in 9 years. This downward trend was even more evident in 2005 as depreciation fell 11.8 percent, followed by a 3.3-percent decrease in 2006 and a 1.3-percent decrease in 2007. During this same 4-year period,

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

Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2012

[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	217.2	28.7	39.0	[3]	[3]	[3]
1989	152.4	19.7	24.5	219.2	28.3	35.2	0.9	-1.1	-9.5
1990	161.7	20.2	23.7	224.0	28.0	32.8	2.2	-1.3	-6.9
1991	162.4	20.9	23.1	217.2	28.0	30.9	-3.0	-0.1	-5.9
1992	173.5	19.5	23.3	226.7	25.5	30.4	4.4	-8.9	-1.5
1993	177.0	20.5	25.0	226.3	26.2	32.0	-0.2	2.9	5.0
1994	187.8	21.0	26.2	235.1	26.3	32.8	3.9	0.3	2.6
1995	191.7	22.5	26.2	235.1	27.6	32.2	[4]	4.8	-1.9
1996	200.1	23.4	27.4	240.9	28.1	32.9	2.4	2.1	2.4
1997	210.5	23.8	28.6	248.9	28.2	33.9	3.3	0.2	2.8
1998	226.2	23.9	29.1	264.5	28.0	34.1	6.3	-0.7	0.6
1999	233.4	25.5	30.6	269.0	29.3	35.3	1.7	4.9	3.6
2000	245.2	30.5	32.2	276.6	34.4	36.3	2.8	17.3	2.9
2001	250.2	32.8	33.4	276.0	36.2	36.9	-0.2	5.1	1.5
2002	257.3	36.2	36.6	279.3	39.3	39.8	1.2	8.6	7.9
2003	269.1	38.8	41.8	286.0	41.2	44.4	2.4	4.9	11.6
2004	290.5	42.9	42.9	300.2	44.4	44.3	5.0	7.6	-0.1
2005	314.8	44.8	39.1	314.8	44.8	39.1	4.9	1.1	-11.8
2006	326.8	48.7	39.0	316.5	47.2	37.8	0.5	5.3	-3.3
2007	335.1	54.5	39.6	315.3	51.3	37.3	-0.4	8.7	-1.3
2008	325.3	60.8	41.4	299.5	55.9	38.2	-5.0	9.0	2.3
2009	308.9	64.1	34.5	281.8	58.4	31.5	-5.9	4.5	-17.4
2010	323.2	55.5	35.1	291.2	50.0	31.6	3.3	-14.4	0.4
2011	337.0	54.3	35.6	297.3	47.9	31.4	2.1	-4.1	-0.7
2012	357.1	52.2	34.2	309.5	45.2	29.7	4.1	-5.7	-5.5

[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 2005 = 100.

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

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage changes were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

section 179 limits gradually increased for inflation, finally rising to \$125,000 in 2007.⁸ In 2008, the section 179 limit doubled to \$250,000, and there was a 2.3-percent increase in constant dollar depreciation. The \$250,000 limit remained for 2009 and depreciation dropped 17.4 percent, making this the largest decrease since 1988. In 2010, the section 179 limit doubled again to \$500,000 and constant dollar depreciation increased 0.4 percent, from \$31.5 billion to \$31.6 billion.⁹ The section 179 limit remained \$500,000 for Tax Years 2011 and 2012. Constant dollar depreciation declined 0.7 percent and in 2012, it dropped another 5.5 percent to \$29.7 billion, the lowest level over the 25 years of this study.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing the Schedule C-EZ, *Net Profit from Business*, a simplified version of Schedule C, *Profit or Loss from Business*. (These two schedules are the source of sole proprietorship statistics.) For Tax Year 2012, 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

⁸ Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount of the section 179 deduction increased from \$24,000 for 2002 to \$100,000 for 2003, \$102,000 for 2004, \$105,000 for 2005, and \$108,000 for 2006. The Small Business and Work Opportunity Tax Act of 2007 further expanded this to \$125,000 for 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.

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

passive activity losses from the business. Since taxpayers using Schedule C-EZ do not itemize business deductions, the detailed deductions in Table 2 are slightly understated and do not add to the totals.

For Tax Year 2012, approximately 4.7 million taxpayers filed nonfarm sole proprietorship returns (Schedule C-EZ), marking a 2.1-percent increase from the number filed for 2011 (Figure F). For 2012, the administrative and support sector accounted for the largest number of Schedule C-EZ returns (0.8 million), representing 30.1 percent of the total sole proprietorship returns for the sector.¹⁰ Business receipts reported on Schedule C-EZ totaled \$38.8 billion, or 3.0 percent of total business receipts reported. Business deductions accounted for only 0.4 percent of total business deductions for all industries, or \$4.3 billion of the total \$997.6 billion. Despite having the largest concentration of Schedule C-EZ filers, receipts and deductions reported by the administrative and support services sector accounted for only 8.6 percent of that sector's business receipts and 1.4 percent of its total business deductions.

Profits and Losses

In 2012, most of the largest principal industrial sectors reported increased sole proprietorship profits (net income less deficit). Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figures G and H present profits by industrial sector for 2011 and 2012.¹¹ Total profits

increased 7.9 percent from \$282.6 billion in 2011 to \$304.9 billion in 2012. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships (25.1 percent), and had a 5.7-percent increase in profits for 2012. Of all the principal industrial sectors, only the health care and social assistance sector reported a decline in profits, dropping 3.1 percent to \$49.7 billion. The real estate and rental and leasing sector realized the largest percentage increase in profits, rising 41.1 percent for a gain of \$6.2 billion, followed by the construction industry (up 16.3 percent), wholesale trade (up 13.3 percent), and transportation and warehousing (up 10.9 percent).

In constant dollars, total profits rose 6.0 percent for 2012, marking the third year in a row that profits increased in real terms, following 4 consecutive years of decreases (Figure B). In general, as a percentage of business receipts, net income less deficit has increased over time from a low of 18.8 percent for 1988 (Figure I). Profits as a percentage of business receipts have remained between 20.7 percent and 22.1 percent since 1992, peaking in 2005. However, this trend was broken in 2008, when the percentage dropped to 20.1 percent, only to come back into the range in 2009 when it increased to 20.8 percent. In 2010, profits as a percent of business receipts rose 1.6 percent to 22.4 percent, exceeding the previous high. For 2011, the percentage dropped slightly to the second-highest level ever, dropping 0.1 percent to 22.3 percent. In 2012, the percentage of net income

Figure F

All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 2012

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

Selected industrial sectors	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	23,553.9	4,728.7	20.1	1,301,569.7	38,789.8	3.0	997,563.2	4,264.5	0.4
Construction	2,648.7	469.3	17.7	188,517.4	4,352.3	2.3	154,802.7	439.8	0.3
Wholesale trade (merchant wholesalers)	360.9	39.3	10.9	53,697.6	384.2	0.7	48,397.5	47.9	0.1
Retail trade	2,298.7	254.4	11.1	190,889.6	1,437.2	0.8	179,707.7	219.1	0.1
Transportation and warehousing	1,133.1	131.6	11.6	92,991.0	1,040.0	1.1	79,900.2	139.7	0.2
Finance and insurance	616.1	62.9	10.2	74,450.6	657.2	0.9	55,553.0	48.7	0.1
Real estate and rental and leasing	1,189.8	115.3	9.7	61,771.9	1,250.7	2.0	40,518.4	163.1	0.4
Professional, scientific, and technical services	3,227.6	535.6	16.6	173,610.2	6,431.6	3.7	97,200.3	559.3	0.6
Administrative and support and waste management and remediation services	2,520.7	758.1	30.1	69,315.7	5,967.1	8.6	47,324.7	655.4	1.4
Health care and social assistance	2,189.0	592.8	27.1	122,333.1	5,378.2	4.4	72,830.9	453.0	0.6
Arts, entertainment, and recreation	1,476.5	332.4	22.5	36,054.6	1,666.0	4.6	26,931.7	328.5	1.2
Other services	3,116.1	723.3	23.2	94,728.7	6,096.8	6.4	68,268.2	695.9	1.0
All other sectors	2,776.6	713.6	25.7	143,209.5	4,128.3	2.9	126,128.0	514.1	0.4

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

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

¹¹ Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.

Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 2011 and 2012

[Money amounts are in billions of dollars]

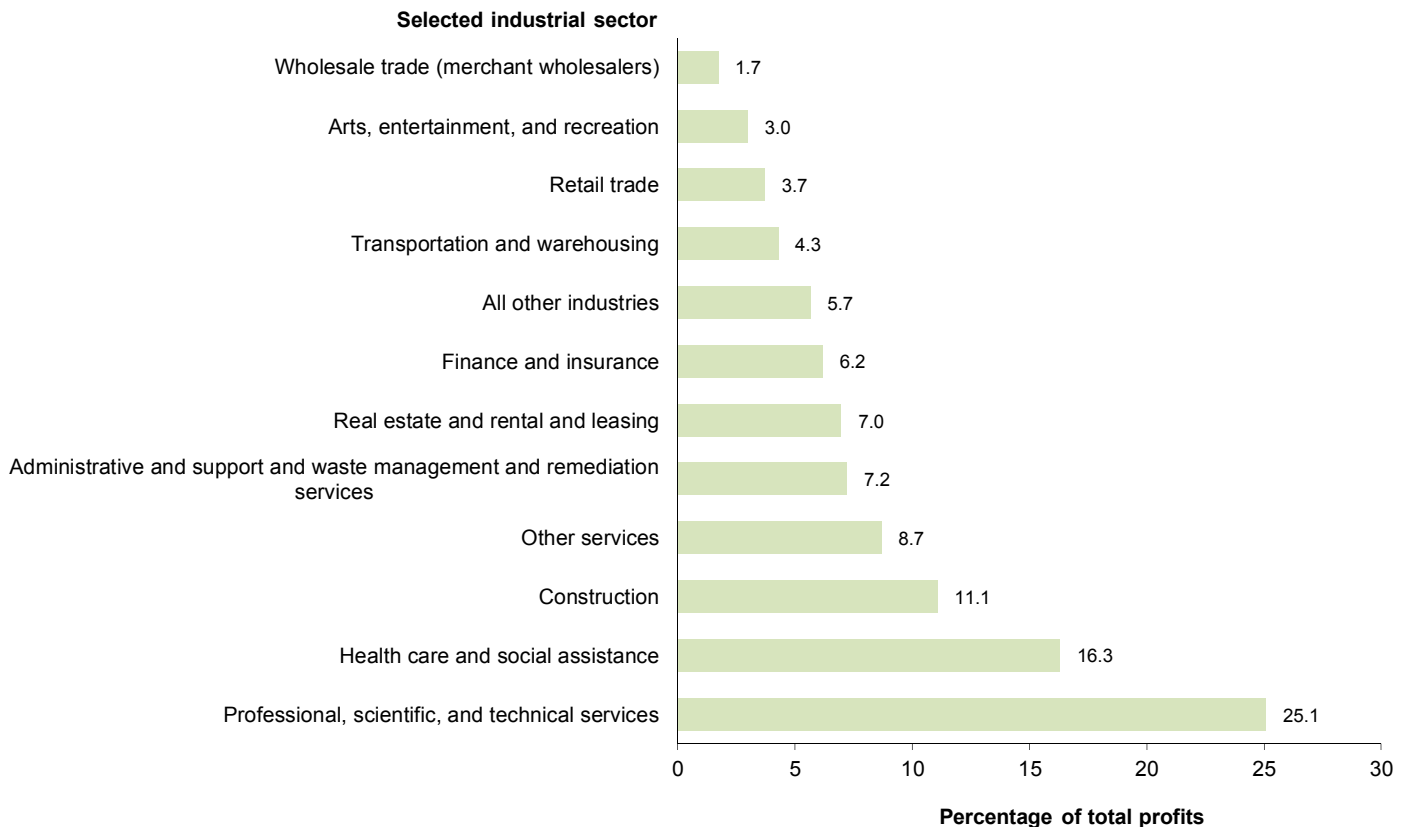
Selected industrial sectors	Net income less deficit (profits)		
	2011	2012	Percentage change
	(1)	(2)	(3)
All nonfarm industries	282.6	304.9	7.9
Construction	29.1	33.8	16.3
Specialty trade contractors	24.0	26.2	9.0
Wholesale trade (merchant wholesalers)	4.7	5.3	13.3
Retail trade	10.6	11.3	6.3
Transportation and warehousing	11.8	13.1	10.9
Finance and insurance	18.0	18.9	4.9
Real estate and rental and leasing	15.1	21.3	41.1
Real estate	15.3	21.0	36.9
Professional, scientific, and technical services	72.4	76.5	5.7
Administrative and support and waste management and remediation services	20.6	22.0	6.9
Health care and social assistance	51.3	49.7	-3.1
Arts, entertainment, and recreation	9.1	9.1	0.4
Performing arts, spectator sports, and related industries	8.5	8.5	0.5
Other services	24.1	26.5	10.2
Personal and laundry services	16.0	18.3	14.4
All other sectors	15.9	17.3	9.0

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

Figure H

Nonfarm Sole Proprietorship Profits as a Percentage of Total Profits, by Selected Industrial Sectors, Tax Year 2012



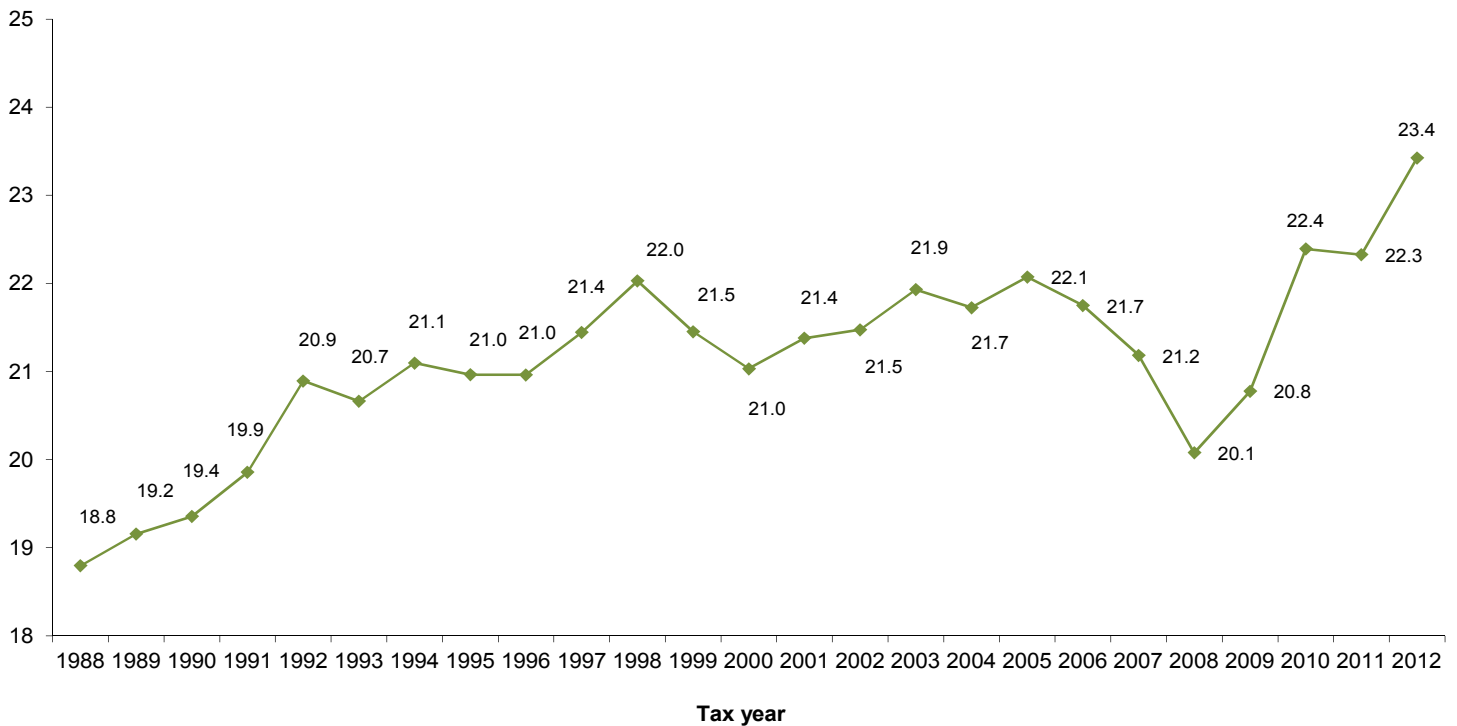
NOTES: Percentages are based on estimated total profits of \$304.5 billion. Profits is a designation for "net income less deficit," shown elsewhere in this article.

Detail may not add to 100 percent because of rounding.

Source: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

Figure I**Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2012**

Percentage



Source: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

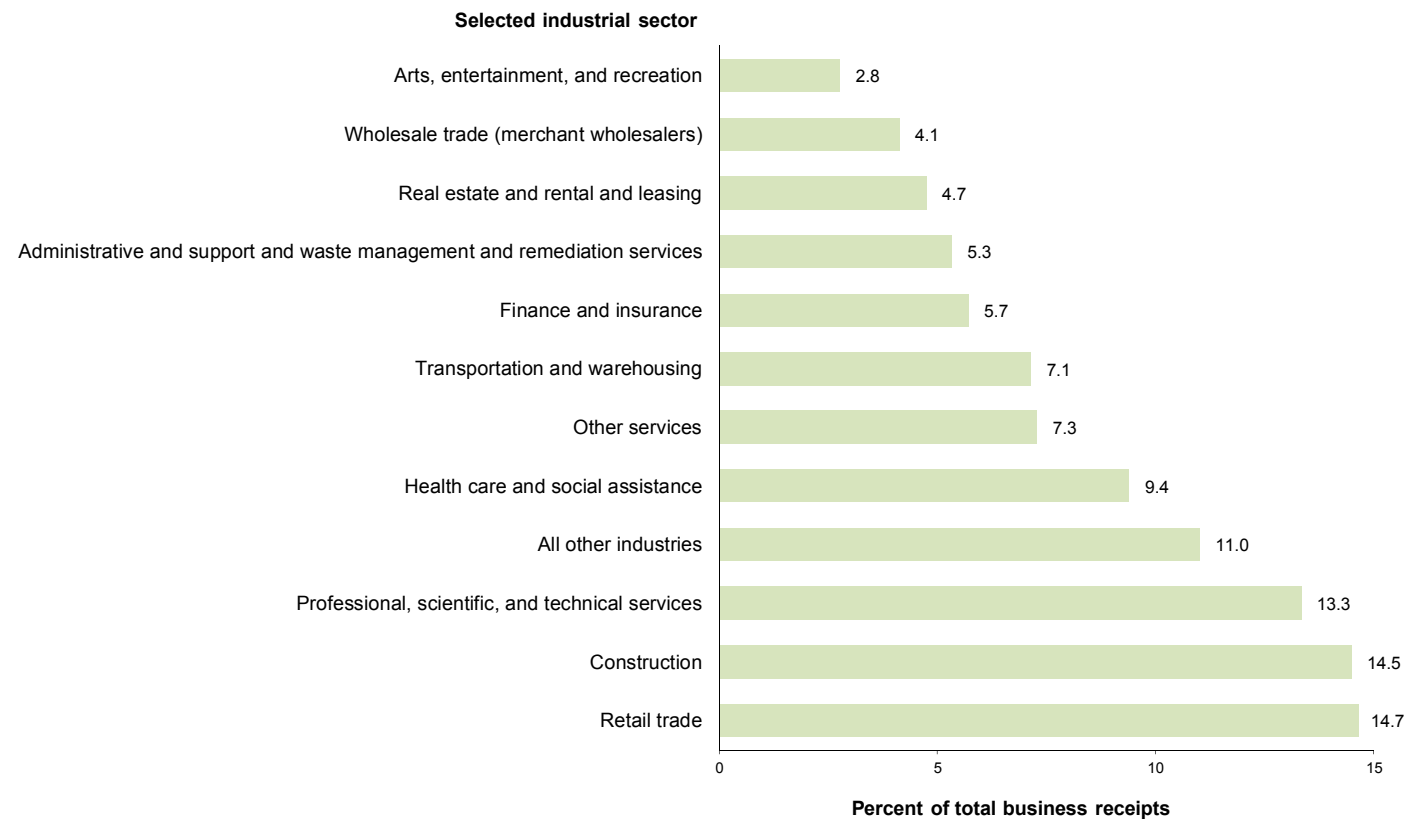
less deficit to total business receipts rose to its highest level in the 25 years covered by this article, jumping 1.1 percent up to 23.4 percent. For 2012, in constant dollars, net income increased (up 4.1 percent) and net deficit decreased for the third straight year (down 5.7 percent). From 1999 through 2009, net deficits increased every year.

Industries

In 2012, the majority of industries reported an increase in total business receipts. Using receipts as a measure of business size, retail trade was the largest sole proprietorship industrial sector for 2012, with 14.7 percent of all business receipts (Figures A and J). Total receipts reported for this sector were 0.4 percent higher for 2012 (\$190.9 billion), than for 2011 (\$190.1 billion). Deductions also rose 0.1 percent for this sector to \$179.7 billion for the year. These modest percentage increases in total receipts and total deductions led to increased profits in the retail sector as they rose 6.3 percent (Figure G). In terms of receipts, the construction sector was the second largest industrial sector for 2012, reporting 14.5 percent of all business receipts and a 10.7-percent growth in receipts. The finance and insurance industry reported the largest decrease in business receipts (down 10.6 percent), falling from \$83.3 billion in 2011 to \$74.5 billion in 2012.

The professional, scientific, and technical services sector again (as it had in 2011) had the largest percentage of sole proprietorship profits (25.1 percent) for 2012. Despite profits falling to \$49.7 billion for 2012, the health care and social assistance sector reported the second largest profits for the year. This marked a 3.1-percent decrease from 2011 levels and represented 16.3 percent of all sole proprietorship profits. These sectors were followed by construction (11.1 percent), other services (8.7 percent), and administrative and support services (7.2 percent) in terms of overall share of sole proprietor profits.

Tax Year 2001 is the first year in 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 may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if they are owned by a single, individual member. In 2001, approximately 126,000 sole proprietorship returns indicated a status as an LLC, just 0.7 percent of total sole proprietorship returns (Figure K). In contrast, for Tax Year 2012, the number of these sole proprietorships rose to approximately 1,324,000 and accounted for 5.6 percent of the total nonfarm sole proprietorship returns, a more than tenfold increase since 2001. The increase in the number of LLC returns has resulted

Figure J**Nonfarm Sole Proprietorship Business Receipts as a Percentage of Total Business Receipts, by Selected Industrial Sectors, Tax Year 2012**

NOTES: Percentages are based on estimated total business receipts of \$1.3 trillion. Detail may not add to 100 percent because of rounding.
Source: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014

in a rise in the LLC share of total nonfarm sole proprietorship business receipts, from approximately 2.3 percent in 2001 to 22.4 percent in 2012 (Figure L). Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships attributable to LLCs has increased, from 1.0 percent in 2001 to 11.8 percent in 2012.

Summary

Profits for the 23.6 million returns with sole proprietorship activity for Tax Year 2012 increased 7.9 percent during 2011, reaching \$304.9 billion. In constant dollars, total nonfarm sole proprietorship profits increased 6.0 percent, following a 3.4-percent increase between 2010 and 2011. The professional, scientific, and technical services sector reported the largest profits of any sector (\$76.5 billion or 25.1 percent of total sole proprietorship profits), followed by the health care and social assistance sector (\$49.7 billion or 16.3 percent of total profits). In comparison, the real estate and rental and leasing sector (up 41.1 percent) and the construction sector (up 16.3 percent) reported the largest percentage increases in profits. The health care and social

assistance sector was the only principal sector to experience a drop in profits, losing \$1.6 billion.

For all sole proprietorships, receipts increased 2.8 percent, while deductions increased 1.4 percent. The largest sole proprietorship industrial sector, based on business receipts, was the retail trade sector, accounting for 14.7 percent of all receipts. Real estate and rental and leasing had the largest increase in receipts at 15.9 percent. The finance and insurance sector experienced the largest downturn in receipts from 2011 to 2012, losing \$8.8 billion. While deductions increased for all sole proprietorships, the construction sector reported the largest increase in deductions at 9.6 percent.

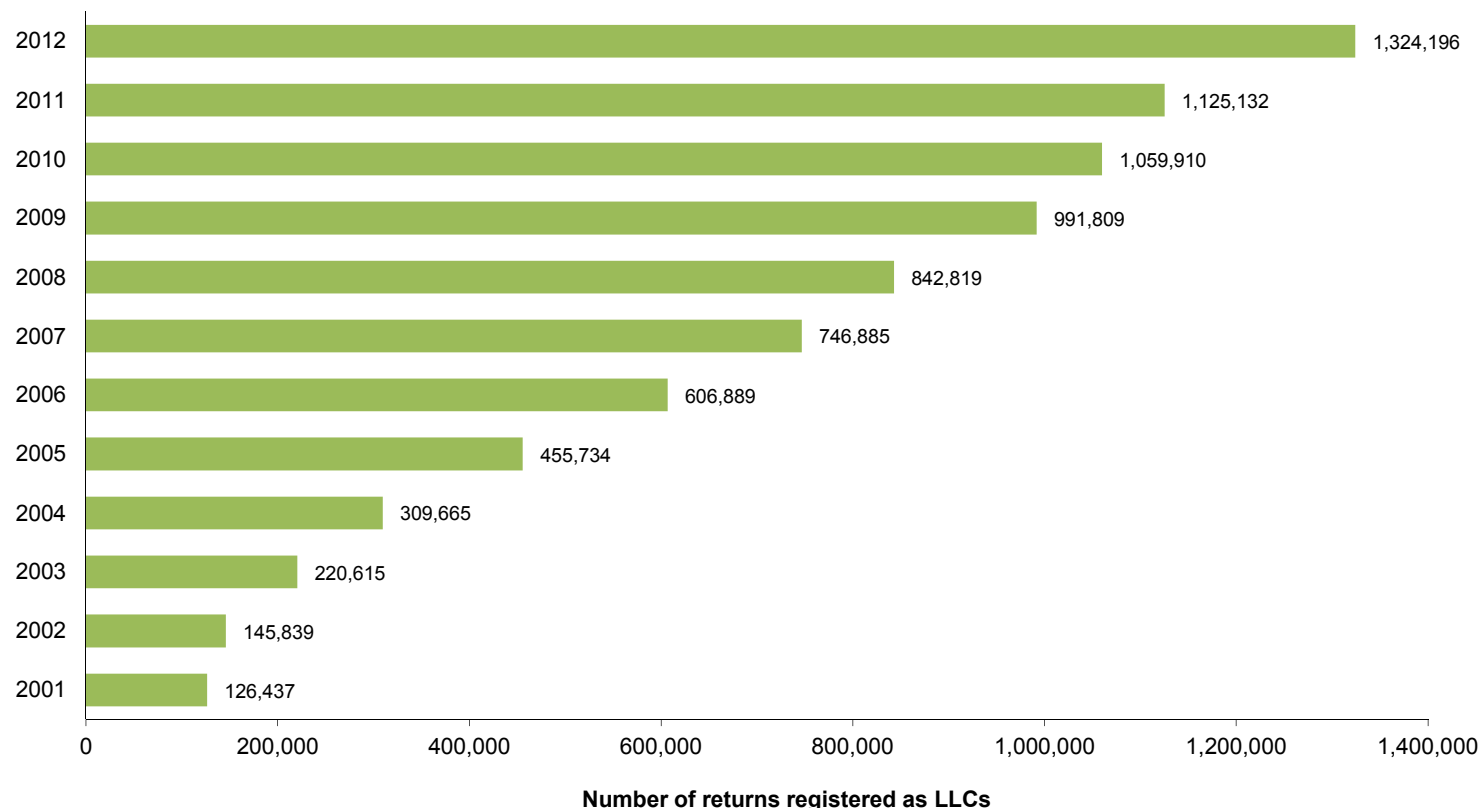
Data Sources and Limitations

The Statistics of Income (SOI) Division based the 2012 sole proprietorship estimates 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 2013. SOI stratified the returns in the sample based on: (1) the presence or absence of Schedule C,

Figure K

Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2012

Tax year



Source: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

Figure L

Number of Returns, Business Receipts, and Profits for All Nonfarm Sole Proprietorships and Those Registered as Limited Liability Companies (LLCs), Tax Years 2001–2012

[Money amounts are in millions of dollars]

Tax year	Number of returns			Total business receipts			Net income less deficit		
	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	Percentage LLCs of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	Percentage LLCs of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	Percentage LLCs of all nonfarm sole proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.69	1,016,834.7	23,357.8	2.30	217,385.1	2,259.1	1.04
2002	18,925,517	145,839	0.77	1,029,691.8	39,239.7	3.81	221,113.3	3,378.8	1.53
2003	19,710,079	220,615	1.12	1,050,202.4	55,626.8	5.30	230,308.1	3,847.6	1.67
2004	20,590,691	309,665	1.50	1,139,523.8	82,850.7	7.27	247,567.2	6,743.7	2.72
2005	21,467,566	455,734	2.12	1,222,880.2	119,603.0	9.78	269,920.0	10,902.8	4.04
2006	22,074,953	606,889	2.75	1,278,359.8	151,746.2	11.87	278,032.6	14,270.5	5.13
2007	23,122,698	746,885	3.23	1,324,403.1	185,837.7	14.03	280,557.0	16,235.2	5.79
2008	22,614,483	842,819	3.73	1,317,443.0	205,646.0	15.61	264,508.4	18,215.2	6.89
2009	22,659,976	991,809	4.38	1,178,437.1	205,194.2	17.41	244,821.8	18,522.8	7.57
2010	23,003,656	1,059,910	4.61	1,195,538.6	220,116.9	18.41	267,699.7	23,915.5	8.93
2011	23,426,940	1,125,132	4.80	1,265,939.2	244,024.9	19.28	282,649.9	27,093.8	9.59
2012	23,553,850	1,324,196	5.62	1,301,569.7	291,350.5	22.38	304,895.9	35,841.0	11.76

Source: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

Profit or Loss From Business (Sole Proprietorship), or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., “adjusted gross income” before statutory adjustments); and (3) tax year. SOI selected returns at rates ranging from 0.1 percent to 100 percent. For 2012, SOI based the nonfarm sole proprietorship data on a sample of 89,775 returns and a population of 23,882,545 returns.¹² SOI based the corresponding data for 2011 on a sample of 85,549 returns and a population of 23,751,000 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 properly, 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 the number of returns and money amounts for selected items and industrial sectors. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. “SOI’s Sampling Methodology and Data Limitations,” 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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Figure M

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 2012

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts	Total business deductions	Depreciation [1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries	0.56	0.64	1.46	0.73	1.50
Construction	2.23	2.38	4.60	2.55	5.55
Specialty trade contractors	2.69	2.90	5.47	3.02	7.19
Wholesale trade (merchant wholesalers)	4.25	4.35	8.31	6.06	8.94
Retail trade	2.19	2.20	4.40	3.33	4.04
Transportation and warehousing	2.78	2.81	4.37	3.73	7.31
Finance and insurance	2.31	2.22	8.41	3.86	6.73
Real estate and rental and leasing	2.82	2.99	5.31	3.56	5.26
Real estate	2.96	3.17	7.12	3.65	5.76
Professional, scientific, and technical services	1.73	2.05	5.01	1.97	4.71
Administrative and support and waste management and remediation services	2.98	3.57	6.82	2.90	6.32
Health care and social assistance	1.84	2.06	4.97	2.12	7.17
Arts, entertainment, and recreation	3.59	3.85	6.07	4.28	5.28
Performing arts, spectator sports, and related industries	4.12	4.60	8.06	4.60	6.14
Other services	2.59	2.98	6.15	2.61	5.82
Personal and laundry services	3.17	3.80	8.39	3.14	7.53
All other sectors	2.11	2.16	3.43	2.85	3.69

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

Source: IRS, Statistics of Income Division, Sole Proprietorship Returns, August 2014.

¹² The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended returns and tentative returns are not reflected in these statistics.

Table 1. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sections, Tax Year 2012

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries	23,553,850	1,301,569,749	35,581,830	8,754,711	34,370,947	9,357,479	110,371,136	304,895,911
Agriculture, forestry, hunting, and fishing	300,083	20,908,373	1,615,083	180,780	176,861	211,594	1,738,455	1,488,488
Animal production (including breeding of cats and dogs)	48,084	1,331,354	178,370	1,498	27,085	17,363	74,969	-405,483
Forestry and logging (including forest nurseries, timber tracts)	46,133	4,984,574	417,402	92,323	11,037	59,499	460,337	216,984
Fishing, hunting, and trapping	68,362	3,128,164	346,946	17,624	57,507	41,637	107,125	524,787
Support activities for agriculture and forestry	137,504	11,464,281	672,366	69,335	81,231	93,096	1,096,024	1,152,200
Mining	110,908	14,092,831	1,095,347	66,359	85,177	158,452	1,146,622	1,246,455
Oil and gas extraction	89,771	10,064,375	857,936	27,987	56,295	120,005	597,957	495,489
Other mining	3,172	978,238	56,315	6,903	4,451	10,325	152,550	30,230
Support activities for mining	17,965	3,050,218	181,096	31,469	24,431	28,121	396,114	720,735
Utilities	14,828	789,278	120,285	* 5,434	5,409	11,306	19,112	31,791
Construction	2,648,742	188,517,429	5,037,968	1,049,838	1,456,162	1,039,622	21,007,273	33,804,626
Construction of buildings	494,324	49,286,419	865,580	185,352	276,966	325,051	5,462,045	6,791,087
Heavy and civil engineering construction	66,441	8,094,440	376,991	75,867	56,449	99,330	1,109,603	821,725
Specialty trade contractors	2,087,978	131,136,570	3,795,396	788,619	1,122,748	615,241	14,435,625	26,191,814
Manufacturing	364,007	27,493,193	1,079,899	92,829	750,036	231,135	3,131,926	3,382,663
Food manufacturing	53,382	3,970,679	193,362	12,992	129,163	47,876	376,551	5,123
Textile and textile product mills	8,167	651,497	25,650	* 8,140	* 10,050	6,571	60,254	117,401
Apparel	26,364	1,481,320	50,920	8,138	115,601	7,319	123,139	206,478
Leather and allied products	9,037	74,294	* 1,561	* 38	* 496	* 266	* 8,665	19,948
Wood products	** 35,568	** 2,733,216	** 87,788	** 2,931	** 42,877	** 16,557	** 310,967	** 459,055
Paper products	**	**	**	**	**	**	**	**
Printing and related support activities	39,916	3,015,328	88,112	18,563	81,451	39,411	245,077	408,721
Petroleum and coal products	1,640	69,709	4,776	0	* 1,687	* 3,984	* 14,938	-12,676
Chemical manufacturing	11,718	732,064	15,897	565	10,763	5,156	47,185	185,099
Plastic and rubber products	507	473,190	13,477	* 4,371	* 2,734	* 3,659	87,728	21,798
Nonmetallic mineral products	16,108	581,214	19,898	* 912	22,522	2,286	109,168	73,772
Primary metal industries	3,524	551,153	5,960	* 1,852	* 31,612	* 796	* 97,461	48,575
Fabricated metal products	26,561	3,660,350	178,403	5,504	62,184	32,046	606,128	542,180
Machinery	26,168	2,050,228	127,160	3,347	46,013	10,131	244,046	341,820
Computer and electronic products	8,199	391,714	44,813	* 1,821	* 7,197	* 895	* 40,888	35,479
Electrical equipment, appliances, and components	9,403	643,117	12,685	* 734	21,735	* 8,237	61,621	42,208
Transportation equipment	5,701	684,027	19,133	* 6,362	18,774	* 3,997	109,109	63,196
Furniture and related products	19,803	1,527,349	69,624	* 252	58,258	20,719	118,698	234,217
Miscellaneous manufacturing	62,241	4,202,744	120,680	16,306	86,918	21,230	470,303	590,271
Wholesale trade (merchant wholesalers)	360,899	53,697,563	581,174	191,617	835,272	224,525	2,338,132	5,318,822
Durable goods, including machinery, wood, metals, etc.	161,748	23,406,559	317,344	133,350	457,717	120,738	1,231,490	1,815,520
Nondurable goods, including food, fiber, chemicals, etc.	127,369	23,266,890	209,452	51,494	331,980	94,073	953,797	2,190,729
Wholesale electronic markets and agents and brokers	71,782	7,024,114	54,377	6,774	45,575	9,714	152,844	1,312,573
Retail trade	2,298,671	190,889,571	2,266,296	644,199	5,464,266	1,198,354	9,424,307	11,289,960
Motor vehicle and parts dealers	128,178	37,661,824	255,989	70,210	578,767	244,333	1,615,687	1,411,377
Furniture and home furnishing stores	33,547	3,439,546	43,301	26,357	198,262	35,295	285,319	362,430
Electronic stores and household appliance stores	25,039	3,422,732	50,098	22,634	90,293	27,457	248,958	208,056
Building material and garden equipment and supplies dealers	35,444	6,591,738	172,064	7,231	129,845	55,212	587,470	596,537
Food and beverage stores	107,234	27,658,417	272,871	115,379	879,711	143,716	1,758,471	936,796
Health and personal care stores	131,478	8,498,982	74,101	52,123	251,728	32,787	649,651	795,014
Gasoline stations	15,542	24,133,643	165,351	26,505	253,393	117,043	724,483	180,463
Clothing and accessories stores	145,897	10,115,969	122,063	31,781	806,544	61,379	704,605	609,514
Sporting goods, hobby, book, and music stores	89,883	6,860,075	124,687	18,013	287,287	81,793	367,433	322,317
General merchandise stores	26,062	2,640,965	32,584	5,861	89,891	11,524	93,380	52,465
Miscellaneous store retailers	602,981	31,449,075	539,986	178,186	1,323,779	265,848	1,646,577	2,968,062
Nonstore retailers	957,387	28,416,605	413,200	89,921	574,766	121,966	742,273	2,846,929
Transportation and warehousing	1,133,138	92,990,956	4,804,710	2,598,924	632,823	694,933	4,340,390	13,105,304
Air and rail transportation	18,674	1,692,719	317,553	24,808	22,136	52,389	97,060	-236,353
Water transportation	2,892	1,471,033	231,777	10,385	7,534	32,926	221,398	70,899
Truck transportation	576,787	69,647,540	3,639,326	1,377,225	325,113	474,030	3,020,342	9,040,597

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sections, Tax Year 2012—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Other transit and ground transportation	270,005	9,047,087	268,326	1,081,460	101,539	72,623	260,198	2,611,688
Pipeline transportation	* 13	* 12,166	* 5,397	0	* 99	0	* 211	* -5,026
Scenic and sightseeing transportation	13,360	556,511	64,024	* 22,759	17,760	17,765	71,958	-8,255
Support activities for transportation (including motor vehicle towing)	54,016	4,406,881	159,992	40,058	42,107	25,151	545,896	664,070
Couriers and messengers	189,317	5,497,590	95,090	39,517	54,603	11,845	68,439	805,139
Warehousing and storage facilities	8,073	659,428	23,225	2,711	61,932	8,203	54,888	162,546
Information	353,652	11,570,425	378,485	74,104	284,943	49,240	996,674	2,765,596
Publishing industries (except internet)	54,402	1,719,959	19,123	3,611	24,115	14,727	255,820	380,371
Motion picture and sound recording	105,465	3,535,784	219,106	41,775	137,856	16,933	257,134	662,438
Broadcasting (except internet) and telecommunications and internet service providers	95,265	4,233,633	111,374	9,283	85,687	10,417	338,040	1,010,762
Data processing, internet publishing and broadcasting, and web search portals	98,520	2,081,049	28,881	19,434	37,285	7,163	145,680	712,025
Finance and insurance	616,053	74,450,571	693,079	173,919	1,453,674	436,593	4,680,057	18,909,379
Credit intermediation and related activities	34,394	3,316,291	52,121	19,886	69,800	70,098	226,066	513,309
Securities, commodity contracts, and other financial investments	163,884	42,799,507	232,491	78,276	478,251	168,849	1,805,575	7,439,632
Investment bankers and securities dealers	3,930	4,365,555	2,745	* 2,776	21,874	2,168	39,189	351,785
Securities brokers	15,805	4,450,785	31,745	7,587	28,509	4,171	107,452	725,233
Commodity contracts brokers and dealers	5,135	947,699	5,560	* 333	8,693	4,876	18,919	276,497
Securities and commodity exchanges	1,925	931,340	11,910	* 252	* 17,048	1,169	* 51,219	-82,264
Other financial investment activities (investment advice)	137,089	32,104,128	180,531	67,329	402,127	156,466	1,588,795	6,168,383
Insurance agents, brokers, and related activities	417,775	28,334,773	408,468	75,757	905,623	197,646	2,648,416	10,956,438
Insurance agencies and brokerages	327,339	24,125,046	336,603	62,059	804,481	180,521	2,484,027	9,162,216
Other insurance related activities and other financial vehicles	90,435	4,209,726	71,864	13,699	101,141	17,125	164,389	1,794,222
Real estate and rental and leasing	1,189,781	61,771,880	2,801,192	292,088	969,101	1,087,984	2,382,781	21,291,849
Real estate	1,132,188	57,022,372	1,607,520	249,028	829,230	920,354	1,909,359	21,012,128
Lessors of real estate (including miniwarehouses and self storage)	37,887	2,592,615	303,032	5,791	60,939	244,727	130,001	500,266
Offices of real estate agents, brokers, property managers, and appraisers	826,696	39,489,732	955,239	180,333	575,440	315,705	1,112,422	17,048,560
Other activities related to real estate	267,605	14,940,025	349,249	62,904	192,851	359,922	666,936	3,463,302
Rental and leasing services	57,440	4,747,066	1,193,529	43,060	139,871	167,630	473,401	279,525
Automotive equipment rental and leasing	19,289	761,944	186,487	6,952	12,806	15,714	77,341	68,080
Consumer electronics and appliances rental	* 1,363	* 132,099	* 3,327	* 1	* 130	* 4,058	* 21,502	* -5,251
Formal wear and costume rental	* 98	* 46,998	* 850	0	* 4,760	* 131	* 8,694	* 6,072
Video tape and disc rental	* 2,209	* 303,761	* 23,806	* 561	* 35,178	* 945	* 44,351	* -7,077
General rental centers and other consumer goods rental	15,971	1,137,359	158,779	13,438	45,803	30,090	130,083	50,542
Commercial and industrial machinery and equipment rental and leasing	18,509	2,364,904	820,280	22,108	41,194	116,691	191,430	167,158
Lessors of nonfinancial intangible assets (except copyrighted works)	* 153	* 2,442	* 143	0	0	0	* 21	* 197
Professional, scientific, and technical services	3,227,617	173,610,221	3,941,949	817,608	4,261,278	909,657	15,075,585	76,494,495
Legal services	354,415	40,067,658	487,910	188,954	1,785,435	271,183	4,817,436	17,412,308
Offices of certified public accountants	43,829	4,459,072	58,020	29,756	181,710	27,210	678,670	2,084,260
Other accounting services	339,655	10,372,519	265,174	57,195	345,038	51,432	1,029,339	4,548,054
Architectural, engineering, and related services	256,852	13,703,529	352,981	83,544	274,974	64,326	1,611,972	4,820,344
Architectural services	108,316	5,516,541	159,917	48,866	136,167	23,459	675,881	1,514,431
Engineering services	84,018	5,698,240	151,073	32,258	118,294	26,066	721,858	2,093,437
Drafting, building inspections, and geophysical surveying	51,319	1,928,208	27,430	* 1,755	14,914	9,521	115,308	1,062,730
Surveying and mapping (except geophysical) services	10,156	291,877	* 8,898	* 661	* 3,370	* 4,285	* 65,203	113,880
Testing laboratories	3,043	268,662	* 5,663	* 4	* 2,229	* 996	* 33,722	35,866
Specialized design services	243,188	7,284,112	215,532	43,892	152,411	50,397	378,610	2,169,191
Computer systems design services	260,377	11,558,165	259,396	21,769	136,921	49,043	1,125,788	5,027,368
Other professional, scientific, and technical services	1,729,301	86,165,166	2,302,937	392,500	1,384,790	396,066	5,433,769	40,432,971
Management, scientific, and technical consulting services	871,559	46,809,003	1,060,912	162,284	589,989	215,546	2,283,191	26,047,774
Scientific research and development services	42,495	1,203,718	50,579	5,351	15,715	6,624	133,288	511,747
Advertising and related services	128,110	7,355,100	104,794	22,395	139,134	39,039	442,163	2,136,543
Market research and public opinion polling	30,621	806,289	11,400	20,473	7,287	4,985	78,444	278,257
Other miscellaneous services	656,516	29,991,055	1,075,252	181,996	632,664	129,871	2,496,683	11,458,650

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sections, Tax Year 2012—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Administrative and support and waste management and remediation services	2,520,702	69,315,652	2,154,329	381,734	735,411	413,974	6,520,480	22,048,434
Administrative and support services	2,505,307	67,438,150	2,001,256	368,084	704,992	388,219	6,246,539	21,841,309
Waste management and remediation services	15,394	1,877,502	153,073	13,651	30,420	25,755	273,942	207,125
Educational services	708,012	10,877,777	268,724	84,735	627,778	58,101	571,101	4,088,697
Health care and social assistance	2,189,006	122,333,143	2,618,657	636,813	5,452,944	864,638	18,220,619	49,670,939
Ambulatory health care services	1,118,168	100,239,487	2,062,797	512,609	4,719,160	675,286	15,501,509	41,376,560
Offices of physicians (except mental health specialists)	188,183	32,888,470	516,949	169,905	1,372,723	122,966	4,257,038	15,905,859
Offices of physicians, mental health specialists	30,866	3,359,207	40,631	8,522	221,554	8,323	232,701	1,871,803
Offices of dentists	74,757	27,207,481	877,748	86,962	1,115,015	324,906	6,357,291	9,156,089
Offices of chiropractors	39,606	5,092,814	124,082	46,695	489,495	53,427	571,061	1,802,837
Offices of optometrists	18,015	4,157,566	116,336	12,735	273,163	27,241	769,079	1,185,827
Offices of mental health practitioners and social therapists	178,190	9,491,310	137,233	68,008	643,892	19,400	884,664	4,596,369
Offices of podiatrists	8,900	1,519,518	30,074	8,818	166,256	6,448	223,966	538,712
Outpatient care centers and other miscellaneous health practitioners	193,664	6,378,012	120,576	67,717	268,278	20,949	504,403	2,551,658
Medical and diagnostic laboratories	26,480	1,076,219	20,158	8,112	25,880	10,249	106,553	344,381
Home health care services	317,612	7,164,439	47,719	29,640	121,389	75,629	1,459,031	2,589,506
Other ambulatory health care services (including ambulance services, blood and organ banks)	41,897	1,904,451	31,291	5,495	21,515	5,747	135,723	833,518
Hospitals	5,596	672,097	9,399	* 1,090	10,376	3,764	107,754	340,103
Nursing and residential care facilities	75,631	5,042,287	105,083	19,095	221,019	79,856	1,176,951	785,180
Social assistance	989,612	16,379,272	441,379	104,018	502,389	105,731	1,434,405	7,169,095
Arts, entertainment, and recreation	1,476,496	36,054,618	1,722,857	230,588	1,236,189	260,546	1,898,546	9,149,614
Performing arts, spectator sports, and related industries	1,201,741	26,931,184	1,125,692	136,933	719,872	122,019	937,579	8,548,846
Museums, historical sites, and similar institutions	5,202	67,563	1,230	* 155	* 1,354	* 31	* 7,570	38,161
Amusement, gambling, and recreation industries	269,553	9,055,871	595,935	93,499	514,963	138,496	953,397	562,608
Accommodation, food services, and drinking places	441,877	52,395,083	1,792,418	254,484	3,555,799	786,477	9,205,065	2,560,095
Accommodation	60,029	6,297,283	549,619	12,362	204,659	458,991	866,174	296,850
Travel accommodation (including hotels, motels, and bed and breakfast inns)	30,363	4,919,490	431,918	10,861	154,513	401,787	750,341	291,942
RV (recreational vehicle) parks and recreational camps	18,625	1,017,679	89,021	789	36,677	45,327	53,910	58,795
Rooming and boarding houses	11,041	360,114	28,679	* 711	* 13,470	11,876	61,923	-53,887
Restaurants (full & limited service) and drinking places	381,848	46,097,800	1,242,800	242,122	3,351,140	327,487	8,338,891	2,263,245
Other services	3,116,112	94,728,661	2,520,543	905,367	6,283,906	636,997	7,515,557	26,521,101
Auto repair and maintenance	374,888	24,531,295	849,088	234,288	1,091,724	275,352	2,681,273	3,066,586
Automotive mechanical and electrical repair and maintenance	184,765	11,122,481	418,031	104,997	585,172	107,406	1,088,574	1,290,605
Automotive body shops	81,334	7,035,242	167,746	50,103	185,088	59,131	961,649	963,926
Other auto repair and maintenance (including oil change, lubrication, and car washes)	108,789	6,373,572	263,311	79,188	321,463	108,814	631,049	812,055
Miscellaneous repairs	422,589	14,235,270	406,902	53,065	325,082	89,383	1,117,233	3,292,007
Personal and laundry services	2,054,609	52,144,510	1,206,631	615,664	4,754,755	259,234	3,714,547	18,309,113
Religious, grantmaking, civic, professional and similar organizations	264,026	3,817,587	57,923	* 2,350	112,345	13,029	* 2,504	1,853,395
Unclassified establishments	483,267	5,082,524	88,833	73,290	103,919	83,352	158,455	1,727,604

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sections, Tax Year 2012—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	17,570,854	1,111,641,923	23,228,451	6,745,175	27,014,243	5,802,818	88,481,385	357,074,821
Agriculture, forestry, hunting, and fishing	189,924	16,849,825	929,892	137,687	109,772	131,088	1,306,925	3,165,333
Animal production (including breeding of cats and dogs)	20,392	952,904	30,701	* 726	* 2,062	* 6,209	* 59,878	174,289
Forestry and logging (including forest nurseries, timber tracts)	30,969	3,883,734	290,005	67,442	6,374	42,383	261,031	470,351
Fishing, hunting, and trapping	37,861	2,543,823	129,708	13,313	45,243	17,209	72,538	917,344
Support activities for agriculture and forestry	100,702	9,469,365	479,477	56,206	56,093	65,286	913,478	1,603,349
Mining	74,419	10,782,853	602,305	42,133	53,072	73,741	878,434	2,988,758
Oil and gas extraction	59,585	7,456,997	431,873	17,990	30,220	48,762	452,931	2,089,231
Other mining	1,577	702,582	30,795	4,867	939	4,322	115,181	76,714
Support activities for mining	13,257	2,623,274	139,637	19,276	21,913	20,656	310,322	822,818
Utilities	9,505	453,696	15,723	* 1,435	* 2,809	2,926	* 13,399	115,573
Construction	2,195,548	167,527,083	3,985,681	846,044	1,192,407	681,206	17,975,005	38,177,430
Construction of buildings	410,670	43,245,697	711,405	149,616	248,721	196,187	4,745,013	7,837,122
Heavy and civil engineering construction	45,200	5,927,689	263,192	56,514	39,342	43,146	964,919	1,343,428
Specialty trade contractors	1,739,678	118,353,696	3,011,084	639,913	904,344	441,873	12,265,074	28,996,880
Manufacturing	239,636	23,316,714	726,006	58,442	610,362	142,891	2,449,136	4,680,885
Food manufacturing	29,629	3,054,314	61,520	2,910	100,268	23,530	222,076	398,462
Textile and textile product mills	5,809	583,712	14,005	* 6,795	* 8,009	* 3,851	* 41,798	148,650
Apparel	17,579	1,329,268	47,062	* 2,897	109,137	* 5,623	106,444	310,888
Leather and allied products	* 6,310	* 45,449	0	0	0	0	0	* 29,456
Wood products	** 22,351	** 2,552,819	** 72,829	** 2,869	** 40,567	** 13,396	** 299,820	** 509,363
Paper products	**	**	**	**	**	**	**	**
Printing and related support activities	26,523	2,475,994	56,807	17,426	51,319	22,656	203,373	500,541
Petroleum and coal products	1,546	34,182	* 2,329	0	* 379	* 11	* 9,713	4,083
Chemical manufacturing	7,549	640,098	12,719	* 216	8,524	3,063	31,283	218,977
Plastic and rubber products	465	473,042	12,742	* 4,366	* 2,722	* 3,573	87,690	22,641
Nonmetallic mineral products	11,092	424,993	7,183	* 880	* 8,334	* 1,103	* 76,776	87,345
Primary metal industries	2,364	496,001	* 4,403	* 1,821	* 28,492	* 618	* 87,833	75,029
Fabricated metal products	17,898	3,156,584	136,578	2,918	50,938	22,968	512,556	600,323
Machinery	20,298	1,705,505	108,450	1,325	37,216	8,128	180,938	417,531
Computer and electronic products	4,525	336,536	* 31,459	* 1,439	* 7,197	* 794	* 31,475	70,371
Electrical equipment, appliances, and components	7,630	597,040	8,669	* 494	* 18,730	* 7,762	40,404	98,146
Transportation equipment	5,540	476,120	17,010	* 6,264	* 10,518	* 3,469	* 44,454	67,822
Furniture and related products	14,264	1,305,851	59,380	* 222	48,203	* 6,581	* 75,245	262,349
Miscellaneous manufacturing	38,265	3,629,205	72,860	5,600	79,809	15,764	397,260	858,907
Wholesale trade (merchant wholesalers)	242,226	45,893,021	381,410	127,809	684,554	145,725	1,748,455	6,556,068
Durable goods, including machinery, wood, metals, etc.	107,141	19,975,542	207,734	78,695	360,732	74,364	913,586	2,451,754
Nondurable goods, including food, fiber, chemicals, etc.	89,020	19,319,176	130,281	44,221	282,901	63,910	696,876	2,646,257
Wholesale electronic markets and agents and brokers	46,065	6,598,303	43,394	4,893	40,920	7,451	137,993	1,458,056
Retail trade	1,263,326	151,321,259	1,298,276	416,390	3,724,556	710,366	6,758,064	18,655,497
Motor vehicle and parts dealers	82,821	29,188,071	167,615	59,742	388,977	140,594	1,163,633	1,976,609
Furniture and home furnishing stores	23,795	2,711,860	25,699	13,201	149,084	24,829	237,983	512,230
Electronic stores and household appliance stores	14,367	2,526,901	39,189	18,751	34,003	11,701	125,661	337,644
Building material and garden equipment and supplies dealers	25,094	5,558,278	121,963	4,209	111,742	31,212	440,307	710,535
Food and beverage stores	67,649	22,835,030	156,314	77,748	654,841	96,472	1,306,633	1,437,875
Health and personal care stores	61,907	7,341,224	46,447	36,851	210,200	28,601	508,594	1,144,100
Gasoline stations	9,931	17,443,726	97,868	11,786	182,793	72,771	515,260	420,269
Clothing and accessories stores	83,433	8,258,685	85,988	17,763	614,745	38,842	539,203	1,216,257
Sporting goods, hobby, book, and music stores	46,183	5,488,554	65,994	8,382	172,806	57,538	247,157	662,784
General merchandise stores	14,104	1,879,534	10,896	* 4,208	68,371	8,663	57,968	213,582
Miscellaneous store retailers	351,331	24,707,927	283,060	122,799	728,583	128,848	1,085,233	4,869,841
Nonstore retailers	482,710	23,381,469	197,243	40,949	408,412	70,295	530,433	5,153,771
Transportation and warehousing	928,002	79,144,887	3,172,902	2,297,002	429,469	486,381	2,919,961	15,765,264
Air and rail transportation	12,451	1,073,936	29,761	7,766	5,505	9,627	36,028	248,019
Water transportation	2,414	532,250	40,548	* 9,721	* 1,814	7,250	67,068	208,180
Truck transportation	477,413	60,329,904	2,705,744	1,131,459	254,321	372,544	2,092,618	10,252,399

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sections, Tax Year 2012—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Other transit and ground transportation	237,733	8,504,695	196,289	1,058,634	93,408	60,118	165,297	2,931,546
Pipeline transportation	* 3	* 10,393	0	0	* 1	0	0	* 751
Scenic and sightseeing transportation	8,371	299,705	26,715	* 21,969	* 2,390	* 9,553	* 25,798	54,833
Support activities for transportation (including motor vehicle towing)	40,490	3,613,403	101,563	39,806	29,895	14,052	480,226	777,591
Couriers and messengers	141,391	4,241,368	59,664	25,811	31,198	6,244	* 16,295	1,117,091
Warehousing and storage facilities	7,735	539,232	12,618	1,835	10,936	6,991	36,632	174,855
Information	246,848	9,428,575	216,576	56,207	188,247	22,382	580,767	3,727,074
Publishing industries (except internet)	37,161	1,350,458	8,891	* 3,510	5,689	1,828	168,356	558,412
Motion picture and sound recording	67,355	2,714,745	113,041	37,200	79,294	13,881	125,692	1,128,653
Broadcasting (except internet) and telecommunications and internet service providers	70,889	3,531,496	70,601	3,030	74,169	3,758	173,900	1,183,475
Data processing, internet publishing and broadcasting, and web search portals	71,443	1,831,877	24,043	12,468	29,096	2,916	112,819	856,535
Finance and insurance	417,911	49,033,932	504,479	139,131	1,241,555	273,663	4,010,580	21,269,112
Credit intermediation and related activities	25,015	2,662,762	36,170	4,991	40,937	34,178	143,894	721,308
Securities, commodity contracts, and other financial investments	100,293	20,710,454	139,837	68,083	378,926	73,620	1,389,941	8,730,798
Investment bankers and securities dealers	2,860	1,628,557	2,646	* 2,557	20,055	1,229	37,322	381,538
Securities brokers	11,655	2,610,171	27,534	6,633	23,911	2,824	98,022	775,408
Commodity contracts brokers and dealers	2,867	841,574	3,940	* 326	6,400	2,383	5,407	336,145
Securities and commodity exchanges	482	400,740	* 8,952	* 248	* 15,144	* 985	* 5,703	31,985
Other financial investment activities (investment advice)	82,429	15,229,412	96,764	58,321	313,416	66,198	1,243,488	7,205,722
Insurance agents, brokers, and related activities	292,603	25,660,716	328,472	66,057	821,692	165,865	2,476,745	11,817,006
Insurance agencies and brokerages	233,681	21,813,386	280,597	56,549	734,931	154,828	2,349,588	9,821,741
Other insurance related activities and other financial vehicles	58,922	3,847,330	47,875	9,508	86,761	11,038	127,157	1,995,265
Real estate and rental and leasing	787,463	53,973,147	1,518,788	195,748	711,933	579,230	1,612,034	25,503,525
Real estate	756,350	50,881,315	1,025,188	172,627	640,549	499,251	1,349,461	24,711,481
Lessors of real estate (including miniwarehouses and self storage)	17,984	1,947,818	148,661	1,640	50,225	126,840	67,916	766,503
Offices of real estate agents, brokers, property managers, and appraisers	556,861	36,172,508	685,351	131,680	450,848	201,783	781,009	19,013,045
Other activities related to real estate	181,504	12,760,989	191,177	39,308	139,477	170,628	500,535	4,931,933
Rental and leasing services	31,102	3,089,403	493,457	23,121	71,384	79,979	262,552	791,070
Automotive equipment rental and leasing	11,319	580,057	130,284	* 2,118	* 12,183	10,734	18,220	134,946
Consumer electronics and appliances rental	* 41	* 19,451	0	0	* 102	0	* 2,505	* 4,671
Formal wear and costume rental	* 98	* 46,998	* 850	0	* 4,760	* 131	* 8,694	* 6,072
Video tape and disc rental	* 338	* 118,943	* 351	* 325	* 13,912	* 900	* 10,146	* 13,259
General rental centers and other consumer goods rental	8,527	712,995	40,433	* 8,166	19,443	14,738	86,577	146,105
Commercial and industrial machinery and equipment rental and leasing	10,780	1,610,959	321,539	12,511	20,984	53,476	136,410	486,016
Lessors of nonfinancial intangible assets (except copyrighted works)	* 11	* 2,428	* 143	0	0	0	* 21	* 975
Professional, scientific, and technical services	2,394,759	160,567,012	2,667,717	635,088	3,552,848	615,175	12,779,526	82,623,253
Legal services	290,049	38,026,763	411,436	167,247	1,599,903	194,084	4,343,363	18,024,182
Offices of certified public accountants	38,662	4,351,363	55,779	29,631	179,723	24,734	666,956	2,100,268
Other accounting services	288,564	9,546,673	211,689	52,291	322,828	44,581	770,435	4,756,129
Architectural, engineering, and related services	198,720	12,647,172	253,607	55,570	210,031	47,721	1,351,212	5,332,238
Architectural services	83,042	4,935,636	104,643	29,955	97,844	22,062	565,121	1,746,963
Engineering services	61,251	5,338,977	115,262	23,919	93,242	13,664	592,636	2,307,023
Drafting, building inspections, and geophysical surveying	43,285	1,833,449	20,038	* 1,044	* 14,709	7,799	101,762	1,125,632
Surveying and mapping (except geophysical) services	8,128	287,886	* 8,890	* 649	* 3,352	* 4,116	* 64,174	115,352
Testing laboratories	* 3,013	* 251,224	* 4,776	* 4	* 883	* 80	* 27,518	* 37,268
Specialized design services	153,705	6,397,159	116,940	29,519	101,529	16,705	282,569	2,629,111
Computer systems design services	189,528	10,126,490	164,285	10,782	102,437	13,396	958,696	5,557,193
Other professional, scientific, and technical services	1,235,532	79,471,392	1,453,980	290,048	1,036,397	273,953	4,406,297	44,224,131
Management, scientific, and technical consulting services	618,869	43,823,835	658,258	105,752	458,003	140,422	1,814,055	28,029,190
Scientific research and development services	29,018	1,007,368	19,198	* 4,282	10,283	1,487	76,692	639,538
Advertising and related services	90,606	6,517,824	86,799	14,549	85,595	31,552	347,937	2,422,264
Market research and public opinion polling	20,592	731,714	8,319	* 10,661	4,945	* 4,982	71,421	345,511
Other miscellaneous services	476,446	27,390,651	681,405	154,804	477,571	95,511	2,096,193	12,787,628

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sections, Tax Year 2012—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Administrative and support and waste management and remediation services	2,102,839	61,587,391	1,402,030	255,262	540,318	288,968	4,902,061	25,084,014
Administrative and support services	2,090,641	60,117,687	1,312,222	242,732	513,745	271,324	4,721,650	24,798,674
Waste management and remediation services	12,198	1,469,704	89,808	12,530	26,573	17,644	180,411	285,340
Educational services	562,096	9,669,166	166,394	63,561	469,932	37,125	456,270	4,744,706
Health care and social assistance	1,831,747	113,814,133	2,200,076	519,993	4,797,069	689,822	16,059,712	52,336,004
Ambulatory health care services	905,614	94,354,536	1,857,734	434,226	4,222,351	579,715	14,070,275	43,171,004
Offices of physicians (except mental health specialists)	150,794	31,205,866	443,188	139,904	1,258,147	100,970	3,987,550	16,210,672
Offices of physicians, mental health specialists	27,581	3,281,441	38,123	8,522	208,395	8,037	222,530	1,888,793
Offices of dentists	67,151	26,387,809	828,922	80,971	1,065,349	308,565	6,073,627	9,285,815
Offices of chiropractors	33,890	4,712,669	110,159	37,314	450,486	50,650	511,179	1,834,955
Offices of optometrists	16,567	3,918,921	112,378	12,230	232,997	23,213	697,312	1,199,829
Offices of mental health practitioners and social therapists	138,975	8,849,470	122,909	57,909	542,922	11,629	659,043	4,825,511
Offices of podiatrists	8,099	1,478,810	29,001	* 7,021	164,133	6,448	216,363	557,061
Outpatient care centers and other miscellaneous health practitioners	153,877	5,672,958	92,810	64,394	202,863	13,866	384,043	2,866,388
Medical and diagnostic laboratories	22,637	912,296	12,243	6,083	12,928	7,164	91,130	414,660
Home health care services	252,926	6,227,955	41,057	15,336	71,968	47,285	1,136,496	3,187,298
Other ambulatory health care services (including ambulance services, blood and organ banks)	33,117	1,706,342	26,943	4,541	12,163	1,888	91,002	900,021
Hospitals	3,971	615,382	8,122	* 1,087	* 9,723	3,639	90,581	355,503
Nursing and residential care facilities	58,831	3,947,604	73,337	12,763	160,981	49,480	824,044	918,378
Social assistance	863,331	14,896,611	260,882	71,918	404,014	56,987	1,074,813	7,891,119
Arts, entertainment, and recreation	941,464	29,352,185	805,746	167,637	763,092	89,659	1,119,520	13,010,934
Performing arts, spectator sports, and related industries	766,701	22,929,080	576,001	99,511	461,324	50,998	532,984	11,452,638
Museums, historical sites, and similar institutions	4,098	63,070	* 35	* 148	* 142	* 1	* 130	53,690
Amusement, gambling, and recreation industries	170,664	6,360,035	229,710	67,978	301,625	38,661	586,405	1,504,606
Accommodation, food services, and drinking places	273,171	40,334,335	879,998	112,688	2,708,784	394,210	6,754,963	5,151,364
Accommodation	31,676	4,057,873	254,114	4,255	121,572	205,233	517,875	767,129
Travel accommodation (including hotels, motels, and bed and breakfast inns)	19,108	3,204,646	208,483	3,557	99,862	191,161	431,827	610,821
RV (recreational vehicle) parks and recreational camps	8,701	659,248	35,446	* 58	* 21,410	* 5,726	* 43,000	114,636
Rooming and boarding houses	3,868	193,979	10,184	* 640	* 300	* 8,346	* 43,047	41,672
Restaurants (full & limited service) and drinking places	241,494	36,276,461	625,884	108,433	2,587,212	188,977	6,237,088	4,384,235
Other services	2,492,326	84,460,304	1,708,862	667,539	5,170,306	434,227	6,077,504	30,842,608
Auto repair and maintenance	275,912	21,141,933	609,426	184,729	813,091	202,974	2,125,700	4,113,017
Automotive mechanical and electrical repair and maintenance	134,518	9,709,677	317,043	90,991	449,698	86,882	888,979	1,814,966
Automotive body shops	61,845	5,780,092	126,131	36,445	140,312	42,386	787,989	1,128,718
Other auto repair and maintenance (including oil change, lubrication, and car washes)	79,549	5,652,164	166,252	57,293	223,082	73,706	448,732	1,169,333
Miscellaneous repairs	319,713	12,320,529	202,282	37,390	248,418	63,769	972,016	3,914,831
Personal and laundry services	1,699,932	47,424,313	851,426	443,141	4,007,099	161,330	2,977,860	20,583,558
Religious, grantmaking, civic, professional and similar organizations	196,769	3,573,529	45,728	* 2,279	101,697	* 6,154	* 1,927	2,231,202
Unclassified establishments	377,644	4,132,406	45,591	5,379	63,159	4,036	79,068	2,677,420

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

** Data combined to prevent disclosure of taxpayer information.

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

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

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

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, July 2014.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	23,553,850	300,083	48,084	46,133	68,362	137,504
Business receipts, total [1,2]	1,301,569,749	20,908,373	1,331,354	4,984,574	3,128,164	11,464,281
Income from sales and operations [1]	1,280,820,568	20,461,774	1,271,065	4,961,090	3,073,203	11,156,416
Other business income (loss) [1]	20,749,181	446,600	60,289	23,485	54,961	307,865
Business deductions, total [1,2]	997,563,229	19,423,117	1,738,269	4,770,629	2,604,179	10,310,040
Cost of sales and operations, total	389,755,266	7,622,226	497,373	1,650,501	393,079	5,081,273
Inventory, beginning of year	39,186,807	588,960	178,042	132,861	43,315	234,742
Cost of labor	30,613,034	480,147	* 46,105	179,971	68,522	185,549
Purchases	251,131,346	5,889,945	282,762	1,209,940	99,942	4,297,301
Materials and supplies	49,980,435	405,237	17,498	48,224	60,423	279,091
Other costs	59,269,401	807,092	68,833	228,619	139,190	370,451
Inventory, end of year	40,425,758	549,156	95,867	149,114	* 18,313	285,862
Advertising expenses	13,699,938	86,731	15,382	10,110	23,151	38,088
Car and truck expenses	86,142,042	1,172,380	106,291	384,573	143,696	537,821
Commissions	14,243,839	79,464	35,596	16,367	12,807	14,695
Contract labor	42,039,749	701,510	20,768	357,917	85,564	237,262
Depletion	937,061	2,455	* 6	* 252	* 6	* 2,191
Depreciation	34,244,946	1,589,138	162,791	415,633	341,780	668,935
Employee benefit programs	2,940,884	9,952	1,572	3,191	* 378	4,812
Insurance	16,879,712	348,448	17,606	120,894	70,316	139,633
Legal and professional services	10,848,073	149,904	42,558	22,647	38,349	46,350
Meals and entertainment deducted	8,806,864	91,216	18,307	6,682	28,939	37,287
Mortgage interest	3,621,187	73,318	7,636	20,729	11,117	33,837
Other interest paid on business indebtedness	5,736,292	138,276	9,728	38,770	30,520	59,259
Office expenses	11,998,038	63,767	9,990	11,208	9,914	32,655
Pension and profit-sharing plans	1,283,513	2,702	* 95	1,011	0	1,596
Rent paid on machinery and equipment	8,754,711	180,780	1,498	92,323	17,624	69,335
Rent paid on other business property	34,370,947	176,861	27,085	11,037	57,507	81,231
Repairs	16,783,463	695,544	33,438	263,652	146,945	251,509
Supplies	33,525,328	661,996	101,331	132,149	170,092	258,425
Salaries and wages	79,758,101	1,258,307	28,864	280,366	38,603	910,475
Taxes paid	18,173,143	299,413	14,657	71,062	60,800	152,894
Travel	13,470,815	168,749	22,085	23,013	46,229	77,423
Utilities	27,981,600	303,626	43,903	45,026	57,969	156,728
Other business expenses	109,212,407	3,433,827	485,075	778,466	797,603	1,372,682
Home office business deductions, total	10,038,903	89,137	32,683	7,579	19,090	29,784
Depreciation, Form 8829 [3]	1,336,883	25,945	15,579	1,769	* 5,166	3,431
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	12,540	0	0	0	0	0
Net income less deficit [1,2]	304,895,911	1,488,488	-405,483	216,984	524,787	1,152,200
Net income [1,2]	357,074,821	3,165,333	174,289	470,351	917,344	1,603,349
Deficit [2]	52,178,910	1,676,845	579,772	253,367	392,557	451,148

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH NET INCOME						
Number of returns [1]	17,570,854	189,924	20,392	30,969	37,861	100,702
Business receipts, total [1,2]	1,111,641,923	16,849,825	952,904	3,883,734	2,543,823	9,469,365
Income from sales and operations [1]	1,094,782,888	16,551,124	916,708	3,866,693	2,494,225	9,273,497
Other business income	16,859,034	298,701	36,195	17,040	49,598	195,868
Business deductions, total [1,2]	754,741,386	13,684,623	778,614	3,413,382	1,626,480	7,866,146
Cost of sales and operations, total	296,797,199	5,985,710	434,423	1,293,695	251,362	4,006,231
Inventory, beginning of year	24,136,153	427,479	* 139,021	75,299	* 38,141	175,018
Cost of labor	25,155,616	328,379	* 45,939	74,655	* 45,820	161,965
Purchases	191,964,206	4,748,773	239,955	1,041,812	* 56,464	3,410,542
Materials and supplies	42,183,943	267,228	* 16,338	13,831	* 50,993	186,065
Other costs	39,096,156	574,567	* 47,845	162,859	74,406	289,456
Inventory, end of year	25,738,875	360,714	* 54,675	74,760	* 14,463	216,816
Advertising expenses	10,173,220	58,259	4,850	7,860	17,872	27,677
Car and truck expenses	66,133,657	771,319	30,551	263,317	73,342	404,108
Commissions	11,106,179	62,207	32,348	15,510	* 7,279	7,069
Contract labor	35,420,947	473,704	* 5,585	217,541	48,399	202,179
Depletion	653,824	* 2,256	0	* 65	0	* 2,191
Depreciation	22,379,290	923,637	30,678	289,323	127,522	476,114
Employee benefit programs	2,384,893	4,645	* 450	* 965	* 350	2,880
Insurance	13,183,101	234,622	5,511	82,915	42,612	103,583
Legal and professional services	7,671,804	83,633	13,287	10,501	31,108	28,737
Meals and entertainment deducted	6,836,159	49,870	3,564	3,345	18,188	24,773
Mortgage interest	2,157,567	40,913	* 2,198	13,314	* 2,951	22,450
Other interest paid on business indebtedness	3,645,251	90,175	* 4,011	29,069	14,258	42,836
Office expenses	9,002,536	39,910	5,781	5,431	3,412	25,287
Pension and profit-sharing plans	1,175,764	2,429	0	* 877	0	1,552
Rent paid on machinery and equipment	6,745,175	137,687	* 726	67,442	13,313	56,206
Rent paid on other business property	27,014,243	109,772	* 2,062	6,374	45,243	56,093
Repairs	12,279,551	459,445	6,605	167,703	96,441	188,696
Supplies	25,915,462	419,718	32,697	82,669	101,218	203,133
Salaries and wages	63,325,769	978,546	* 13,939	186,376	26,719	751,513
Taxes paid	13,995,692	219,686	5,636	46,788	42,520	124,742
Travel	9,954,779	114,579	11,307	14,462	30,855	57,955
Utilities	20,332,842	184,869	15,919	24,672	30,183	114,095
Other business deductions	76,289,232	2,169,926	113,972	572,470	586,163	897,321
Home office business deductions, total	7,868,828	43,719	* 563	5,224	13,070	24,862
Depreciation, Form 8829 [3]	849,161	6,254	* 23	682	* 2,186	3,364
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	* 3,895	0	0	0	0	0
Net income [1,2]	357,074,821	3,165,333	174,289	470,351	917,344	1,603,349
Returns with Schedule C-EZ:						
Number of returns	4,728,729	53,622	* 7,332	7,087	7,324	31,879
Business receipts	38,789,784	405,584	* 73,906	74,700	53,290	203,688
Business deductions	4,264,511	46,183	* 9,178	* 13,245	4,952	18,808
Net income	34,525,273	359,402	* 64,729	61,455	48,338	184,880

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	110,908	89,771	3,172	17,965	14,828	2,648,742	494,324
Business receipts, total [1,2]	14,092,831	10,064,375	978,238	3,050,218	789,278	188,517,429	49,286,419
Income from sales and operations [1]	13,569,023	9,602,893	961,324	3,004,807	728,062	186,778,397	49,092,142
Other business income (loss) [1]	523,808	461,482	16,914	45,411	61,216	1,739,032	194,276
Business deductions, total [1,2]	12,858,028	9,580,330	948,055	2,329,644	803,325	154,802,670	42,517,675
Cost of sales and operations, total	3,739,814	2,333,239	468,295	938,280	283,921	76,068,078	26,307,038
Inventory, beginning of year	135,983	80,848	26,229	28,906	* 1,622	5,288,575	2,576,026
Cost of labor	475,526	247,314	51,715	176,498	* 122	13,352,383	4,274,363
Purchases	1,189,598	658,054	268,164	263,380	* 74,746	22,883,765	6,600,972
Materials and supplies	134,577	53,543	* 15,407	65,627	* 204	25,718,160	8,370,007
Other costs	1,978,002	1,391,335	138,486	448,181	* 210,615	13,748,140	6,999,142
Inventory, end of year	173,872	97,854	31,706	44,312	* 3,389	4,922,946	2,513,473
Advertising expenses	24,427	16,212	1,152	7,063	10,702	1,037,908	157,536
Car and truck expenses	310,034	128,609	8,073	173,352	65,907	14,206,379	2,714,818
Commissions	66,064	45,201	1,176	19,688	* 3,996	643,505	116,052
Contract labor	391,397	193,554	36,270	161,573	* 80,752	13,209,261	3,530,358
Depletion	840,133	808,889	25,257	5,987	* 2,838	9,728	* 222
Depreciation	1,091,896	855,804	56,280	179,812	119,605	4,933,504	836,621
Employee benefit programs	22,445	9,303	9,436	3,706	* 2,531	279,725	33,630
Insurance	132,352	68,914	16,597	46,841	10,781	3,488,231	662,799
Legal and professional services	132,882	92,273	11,879	28,730	15,040	917,528	226,917
Meals and entertainment deducted	54,589	31,193	179	23,217	7,474	643,804	137,297
Mortgage interest	28,611	22,923	* 2,429	3,259	2,257	346,303	138,339
Other interest paid on business indebtedness	129,840	97,082	7,896	24,862	9,049	693,319	186,712
Office expenses	35,080	23,072	1,645	10,363	2,957	987,395	195,333
Pension and profit-sharing plans	4,589	2,190	* 1,413	* 985	* 28	27,307	3,651
Rent paid on machinery and equipment	66,359	27,987	6,903	31,469	* 5,434	1,049,838	185,352
Rent paid on other business property	85,177	56,295	4,451	24,431	5,409	1,456,162	276,966
Repairs	202,873	105,458	40,378	57,036	8,484	1,815,329	245,953
Supplies	111,654	67,178	8,100	36,376	47,211	8,332,921	1,513,040
Salaries and wages	671,095	350,643	100,836	219,617	18,990	7,654,890	1,187,683
Taxes paid	338,015	283,245	17,994	36,775	10,297	1,926,654	394,062
Travel	80,074	55,241	3,567	21,266	4,343	822,440	141,525
Utilities	131,253	88,420	9,920	32,913	17,145	2,898,680	584,027
Other business expenses	4,144,375	3,804,764	107,814	231,797	56,062	10,167,633	2,476,182
Home office business deductions, total	18,926	9,211	* 113	9,602	* 11,966	905,534	209,967
Depreciation, Form 8829 [3]	3,451	2,132	* 35	* 1,284	* 680	104,463	28,959
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	* 318	0
Net income less deficit [1,2]	1,246,455	495,489	30,230	720,735	31,791	33,804,626	6,791,087
Net income [1,2]	2,988,758	2,089,231	76,714	822,813	115,573	38,177,430	7,837,122
Deficit [2]	1,742,304	1,593,741	46,484	102,079	83,782	4,372,804	1,046,034

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
BUSINESSES WITH NET INCOME							
Number of returns [1]	74,419	59,585	1,577	13,257	9,505	2,195,548	410,670
Business receipts, total [1,2]	10,782,853	7,456,997	702,582	2,623,274	453,696	167,527,083	43,245,697
Income from sales and operations [1]	10,387,314	7,115,344	686,017	2,585,952	445,293	165,958,067	43,091,961
Other business income	395,539	341,653	16,564	37,322	* 8,403	1,569,016	153,736
Business deductions, total [1,2]	7,797,736	5,371,434	625,868	1,800,434	344,541	129,357,509	35,407,666
Cost of sales and operations, total	2,624,925	1,530,551	325,191	769,183	* 75,146	64,315,656	22,083,146
Inventory, beginning of year	67,515	33,394	* 6,475	27,646	* 1,193	2,497,671	1,235,573
Cost of labor	423,386	222,485	* 47,092	153,809	* 122	11,814,303	3,869,076
Purchases	1,069,265	617,301	191,052	260,912	* 67,622	19,518,027	5,709,394
Materials and supplies	107,182	45,110	* 12,433	49,640	* 196	22,861,602	7,463,523
Other costs	1,045,959	650,462	75,104	320,393	* 7,208	10,140,821	5,036,592
Inventory, end of year	88,383	38,201	* 6,964	43,218	* 1,194	2,516,769	1,231,011
Advertising expenses	17,380	11,421	969	4,989	* 7,684	829,189	129,508
Car and truck expenses	234,763	82,752	4,293	147,718	51,693	11,873,910	2,248,527
Commissions	53,744	34,234	* 563	18,947	* 2,262	554,451	100,394
Contract labor	312,400	142,558	15,770	154,072	* 67,525	11,876,253	3,173,237
Depletion	581,449	554,026	22,496	4,927	* 2,835	3,504	* 23
Depreciation	601,244	431,320	30,760	139,164	15,499	3,906,450	693,685
Employee benefit programs	15,837	5,169	8,652	2,017	* 2,109	227,795	19,784
Insurance	91,280	46,331	9,325	35,624	5,946	2,893,228	569,018
Legal and professional services	75,768	48,926	8,441	18,401	4,292	663,889	168,204
Meals and entertainment deducted	48,372	27,395	104	20,873	4,807	537,574	123,156
Mortgage interest	21,737	18,690	* 429	* 2,618	* 1,373	196,568	63,669
Other interest paid on business indebtedness	52,003	30,073	3,893	18,038	* 1,553	484,638	132,518
Office expenses	23,862	15,587	1,195	7,080	1,068	745,286	139,386
Pension and profit-sharing plans	3,497	1,249	* 1,376	* 872	0	23,559	3,258
Rent paid on machinery and equipment	42,133	17,990	4,867	19,276	* 1,435	846,044	149,616
Rent paid on other business property	53,072	30,220	939	21,913	* 2,809	1,192,407	248,721
Repairs	148,641	74,685	30,617	43,338	* 3,199	1,398,479	189,454
Supplies	84,248	51,082	4,335	28,831	46,750	7,194,314	1,280,146
Salaries and wages	455,047	230,445	68,089	156,513	* 13,277	6,160,703	875,937
Taxes paid	218,220	179,579	9,325	29,316	3,483	1,577,690	307,747
Travel	51,926	34,497	561	16,867	* 594	679,379	123,260
Utilities	89,589	65,415	4,352	19,822	12,187	2,303,842	470,804
Other business deductions	1,878,572	1,697,719	69,229	111,624	16,278	7,798,147	1,880,417
Home office business deductions, total	13,954	6,090	* 96	7,768	* 591	795,210	178,456
Depreciation, Form 8829 [3]	1,061	553	* 35	* 473	* 225	79,231	17,719
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	* 318	0
Net income [1,2]	2,988,758	2,089,231	76,714	822,813	115,573	38,177,430	7,837,122
Returns with Schedule C-EZ:							
Number of returns	16,698	13,605	* 4	3,089	* 2,445	469,287	83,883
Business receipts	90,759	46,878	* 383	43,498	* 7,936	4,352,324	852,046
Business deductions	14,581	10,781	0	* 3,800	* 145	439,811	81,812
Net income	76,179	36,097	* 383	39,699	* 7,792	3,912,513	770,234

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	66,441	2,087,978	364,007	53,382	8,167	26,364	9,037
Business receipts, total [1,2]	8,094,440	131,136,570	27,493,193	3,970,679	651,497	1,481,320	74,294
Income from sales and operations [1]	7,889,077	129,797,178	27,253,240	3,941,280	650,311	1,477,007	74,294
Other business income (loss) [1]	205,363	1,339,392	239,953	29,400	* 1,185	4,314	0
Business deductions, total [1,2]	7,276,709	105,008,286	24,154,859	3,973,206	534,132	1,275,053	54,345
Cost of sales and operations, total	4,328,373	45,432,667	12,597,794	1,964,111	151,694	623,015	* 13,635
Inventory, beginning of year	1,480,981	1,231,568	1,912,277	430,720	26,525	75,463	* 47,134
Cost of labor	679,956	8,398,064	1,187,316	65,994	* 13,244	* 68,708	* 3,951
Purchases	1,390,409	14,892,384	8,111,503	1,549,963	76,119	391,458	* 4,583
Materials and supplies	760,874	16,587,279	2,276,903	267,025	48,228	81,389	* 5,258
Other costs	1,286,244	5,462,754	1,273,850	203,202	10,921	87,559	* 282
Inventory, end of year	1,270,091	1,139,382	2,164,055	552,793	23,343	81,563	* 47,572
Advertising expenses	28,032	852,340	236,759	59,707	9,777	24,678	* 3,771
Car and truck expenses	337,999	11,153,562	1,048,181	235,431	27,343	42,280	* 3,437
Commissions	28,729	498,724	140,298	35,489	* 853	14,945	* 239
Contract labor	124,378	9,554,525	725,571	113,678	106,549	12,543	* 713
Depletion	* 184	9,322	1,804	0	0	0	0
Depreciation	374,549	3,722,334	1,047,932	188,575	23,176	48,781	* 1,561
Employee benefit programs	13,445	232,650	83,748	6,086	* 1,215	* 769	0
Insurance	137,554	2,687,878	306,606	44,012	6,058	11,182	* 551
Legal and professional services	61,273	629,337	219,835	55,488	5,855	13,549	* 683
Meals and entertainment deducted	40,816	465,691	76,954	4,980	2,242	13,899	* 33
Mortgage interest	32,258	175,706	73,648	20,089	* 2,425	* 4,129	* 106
Other interest paid on business indebtedness	67,071	439,535	157,487	27,788	4,146	3,190	* 160
Office expenses	31,723	760,339	177,203	33,613	3,583	11,833	* 100
Pension and profit-sharing plans	5,736	17,920	13,612	362	* 134	* 5	0
Rent paid on machinery and equipment	75,867	788,619	92,829	12,992	* 8,140	8,138	* 38
Rent paid on other business property	56,449	1,122,748	750,036	129,163	* 10,050	115,601	* 496
Repairs	152,907	1,416,469	367,495	56,298	6,145	9,043	* 857
Supplies	191,955	6,627,926	817,493	89,872	40,445	39,164	16,858
Salaries and wages	429,646	6,037,561	1,944,610	310,557	47,010	54,431	* 4,714
Taxes paid	121,448	1,411,144	400,320	63,515	12,710	15,465	* 180
Travel	66,388	614,527	216,184	30,151	1,934	28,373	* 239
Utilities	83,403	2,231,251	681,034	118,516	12,816	39,653	1,704
Other business expenses	462,518	7,228,933	1,729,160	337,186	38,746	126,983	4,271
Home office business deductions, total	20,019	675,548	221,783	23,842	* 11,087	* 13,404	0
Depreciation, Form 8829 [3]	2,442	73,062	31,966	4,787	* 2,475	* 2,139	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	* 318	* 3,394	* 39	0	0	0
Net income less deficit [1,2]	821,725	26,191,814	3,382,663	5,123	117,401	206,478	19,948
Net income [1,2]	1,343,428	28,996,880	4,680,885	398,462	148,650	310,888	* 29,456
Deficit [2]	521,703	2,805,066	1,298,222	393,339	31,249	104,410	9,507

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
BUSINESSES WITH NET INCOME							
Number of returns [1]	45,200	1,739,678	239,636	29,629	5,809	17,579	* 6,310
Business receipts, total [1,2]	5,927,689	118,353,696	23,316,714	3,054,314	583,712	1,329,268	* 45,449
Income from sales and operations [1]	5,760,529	117,105,577	23,130,809	3,033,877	583,407	1,327,098	* 45,449
Other business income	167,161	1,248,119	185,905	20,437	* 305	* 2,170	0
Business deductions, total [1,2]	4,587,282	89,362,561	18,639,873	2,655,853	435,098	1,018,380	* 15,994
Cost of sales and operations, total	2,489,551	39,742,959	10,193,202	1,469,381	108,533	486,670	* 99
Inventory, beginning of year	402,653	859,446	1,212,834	190,486	* 14,673	* 41,676	* 208
Cost of labor	629,924	7,315,303	976,047	49,880	* 5,212	* 62,303	0
Purchases	881,432	12,927,201	6,564,640	1,238,144	* 69,302	281,607	* 99
Materials and supplies	579,227	14,818,852	1,741,479	112,148	* 29,646	* 67,278	0
Other costs	436,940	4,667,289	1,039,144	128,003	* 5,977	74,173	0
Inventory, end of year	440,625	845,132	1,340,941	249,281	* 16,277	* 40,365	* 208
Advertising expenses	19,290	680,391	166,715	28,191	9,126	19,417	* 99
Car and truck expenses	274,435	9,350,948	764,800	190,336	21,988	35,314	* 3,043
Commissions	9,398	444,659	109,425	26,437	* 54	* 13,108	0
Contract labor	89,165	8,613,851	640,777	104,661	* 106,203	* 11,868	0
Depletion	* 28	* 3,454	1,775	0	0	0	0
Depreciation	261,631	2,951,134	713,137	59,700	13,168	46,252	0
Employee benefit programs	11,742	196,269	64,249	2,804	* 79	* 337	0
Insurance	104,797	2,219,413	222,962	25,912	* 4,358	10,058	0
Legal and professional services	36,498	459,188	128,394	22,306	4,608	8,376	* 99
Meals and entertainment deducted	35,732	378,686	58,241	2,265	1,748	13,522	* 17
Mortgage interest	13,444	119,454	48,843	9,421	* 2,425	* 3,991	0
Other interest paid on business indebtedness	29,702	322,418	94,048	14,109	* 1,427	* 1,632	0
Office expenses	20,321	585,579	117,673	20,812	3,238	9,826	0
Pension and profit-sharing plans	4,188	16,113	13,404	* 311	* 131	* 5	0
Rent paid on machinery and equipment	56,514	639,913	58,442	2,910	* 6,795	* 2,897	0
Rent paid on other business property	39,342	904,344	610,362	100,268	* 8,009	109,137	0
Repairs	100,760	1,108,264	276,277	37,309	* 5,446	7,164	* 400
Supplies	159,331	5,754,837	568,189	43,544	39,087	36,577	* 11,153
Salaries and wages	334,994	4,949,771	1,473,089	172,196	* 36,586	* 44,141	0
Taxes paid	84,204	1,185,739	314,092	35,052	11,434	14,245	* 17
Travel	36,545	519,574	143,506	18,261	* 1,267	21,778	0
Utilities	64,288	1,768,751	473,702	60,781	9,811	33,520	* 705
Other business deductions	290,290	5,627,440	1,217,486	180,140	32,242	83,375	* 362
Home office business deductions, total	17,104	599,651	140,596	* 17,040	* 7,334	* 5,170	0
Depreciation, Form 8829 [3]	* 1,561	59,951	12,868	* 1,820	* 837	* 810	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	* 318	0	0	0	0	0
Net income [1,2]	1,343,428	28,996,880	4,680,885	398,462	148,650	310,888	* 29,456
Returns with Schedule C-EZ:							
Number of returns	6,807	378,596	57,517	11,270	* 299	* 1,160	* 2,317
Business receipts	59,363	3,440,915	392,535	114,221	* 320	* 14,006	* 13,996
Business deductions	4,963	353,036	54,191	18,768	* 317	* 34	* 75
Net income	54,400	3,087,879	338,344	95,453	* 3	* 13,972	* 13,921

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	** 35,568	**	39,916	1,640	11,718	507	16,108
Business receipts, total [1,2]	** 2,733,216	**	3,015,328	69,709	732,064	473,190	581,214
Income from sales and operations [1]	** 2,710,425	**	2,979,108	69,290	727,812	473,006	556,017
Other business income (loss) [1]	** 22,791	**	36,220	* 419	4,251	* 184	25,197
Business deductions, total [1,2]	** 2,274,506	**	2,608,949	82,985	557,739	451,469	508,484
Cost of sales and operations, total	** 1,418,661	**	1,282,588	* 29,456	292,402	314,752	282,290
Inventory, beginning of year	** 145,406	**	104,058	* 2,970	30,947	* 10,268	83,545
Cost of labor	** 170,604	**	46,522	* 923	* 6,747	* 48,192	* 71,275
Purchases	** 937,176	**	743,422	* 7,416	159,541	* 92,499	166,713
Materials and supplies	** 256,736	**	367,006	* 17,633	* 40,305	* 164,244	33,370
Other costs	** 73,723	**	110,830	* 5,397	79,983	* 9,255	* 16,343
Inventory, end of year	** 164,986	**	89,252	* 4,883	25,121	* 9,706	88,957
Advertising expenses	** 6,597	**	40,491	* 242	4,351	* 2,428	2,976
Car and truck expenses	** 118,551	**	99,511	* 194	21,728	* 1,226	13,310
Commissions	** 1,520	**	6,931	* 648	* 7,493	* 5,878	* 6,299
Contract labor	** 12,234	**	55,150	* 57	* 6,771	* 1,079	* 1,008
Depletion	**	**	0	1,767	* 1	0	0
Depreciation	** 80,822	**	80,965	4,776	14,510	13,475	19,337
Employee benefit programs	** 3,068	**	4,987	* 444	4,294	* 2,074	* 4,020
Insurance	** 16,249	**	22,367	* 1,188	10,964	8,124	10,037
Legal and professional services	** 9,266	**	17,580	* 519	8,474	7,420	3,901
Meals and entertainment deducted	** 6,571	**	11,764	* 76	2,622	* 1,132	903
Mortgage interest	** 10,040	**	* 4,338	* 11	* 1,386	* 245	* 216
Other interest paid on business indebtedness	** 6,517	**	35,072	* 3,973	3,771	* 3,414	* 2,070
Office expenses	** 8,330	**	29,664	* 253	7,001	1,121	2,912
Pension and profit-sharing plans	** 1,562	**	* 315	* 274	* 730	* 1,224	0
Rent paid on machinery and equipment	** 2,931	**	18,563	0	565	* 4,371	* 912
Rent paid on other business property	** 42,877	**	81,451	* 1,687	10,763	* 2,734	22,522
Repairs	** 81,302	**	33,671	* 422	10,909	* 5,506	8,680
Supplies	** 51,712	**	136,551	* 35	18,979	* 451	4,504
Salaries and wages	** 140,363	**	198,554	* 14,014	40,438	* 39,536	37,892
Taxes paid	** 25,802	**	58,278	1,847	5,837	6,956	13,008
Travel	** 12,197	**	27,945	* 1,900	9,395	7,621	3,464
Utilities	** 47,777	**	94,890	* 615	23,338	13,468	13,648
Other business expenses	** 133,648	**	207,142	18,561	44,436	7,230	49,612
Home office business deductions, total	** 35,910	**	55,894	0	* 6,268	* 5	* 4,218
Depreciation, Form 8829 [3]	** 6,966	**	7,147	0	* 1,386	* 2	* 561
Casualty loss, Form 8829 [3]	**	**	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	**	**	0	0	* 3,355	0	0
Net income less deficit [1,2]	** 459,055	**	408,721	-12,676	185,099	21,798	73,772
Net income [1,2]	** 509,363	**	500,541	4,083	218,977	22,641	87,345
Deficit [2]	** 50,308	**	91,821	* 16,759	33,878	* 842	13,574

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
BUSINESSES WITH NET INCOME							
Number of returns [1]	** 22,351	**	26,523	1,546	7,549	465	11,092
Business receipts, total [1,2]	** 2,552,819	**	2,475,994	34,182	640,098	473,042	424,993
Income from sales and operations [1]	** 2,530,069	**	2,463,018	33,788	638,063	472,858	406,974
Other business income	** 22,750	**	12,976	* 394	* 2,035	* 184	* 18,019
Business deductions, total [1,2]	** 2,043,456	**	1,975,453	30,099	421,121	450,479	337,648
Cost of sales and operations, total	** 1,315,283	**	1,004,989	* 5,527	234,624	314,752	202,499
Inventory, beginning of year	** 121,416	**	69,976	0	16,976	* 10,186	* 51,861
Cost of labor	** 168,521	**	* 31,758	0	* 4,775	* 48,192	* 52,029
Purchases	** 858,922	**	595,887	* 4,098	106,990	* 92,499	* 132,314
Materials and supplies	** 243,982	**	278,083	0	* 40,301	* 164,244	* 16,088
Other costs	** 70,582	**	94,738	* 1,429	78,613	* 9,255	* 8,554
Inventory, end of year	** 148,139	**	65,453	0	* 13,032	* 9,625	* 58,348
Advertising expenses	** 3,825	**	35,741	* 5	1,804	* 2,417	781
Car and truck expenses	** 90,731	**	70,428	* 63	13,699	* 1,210	* 10,401
Commissions	** 1,499	**	6,376	0	* 6,065	* 5,878	* 793
Contract labor	** 12,198	**	37,760	* 57	* 6,028	* 1,079	* 139
Depletion	**	**	0	1,767	* 1	0	0
Depreciation	** 68,688	**	53,722	* 2,329	12,551	12,740	* 6,998
Employee benefit programs	** 2,524	**	3,639	* 346	4,133	* 2,074	* 1,696
Insurance	** 14,322	**	17,521	* 65	9,374	* 8,124	* 7,183
Legal and professional services	** 6,897	**	11,825	* 372	6,086	* 7,395	* 3,047
Meals and entertainment deducted	** 6,175	**	8,068	* 23	1,912	* 1,115	* 568
Mortgage interest	** 7,970	**	* 3,355	* 11	* 1,386	* 245	* 161
Other interest paid on business indebtedness	** 5,426	**	19,301	0	1,677	* 3,328	* 943
Office expenses	** 6,841	**	9,969	* 45	6,766	* 1,121	* 1,441
Pension and profit-sharing plans	** 1,562	**	* 262	* 274	* 710	* 1,224	0
Rent paid on machinery and equipment	** 2,869	**	17,426	0	* 216	* 4,366	* 880
Rent paid on other business property	** 40,567	**	51,319	* 379	8,524	* 2,722	* 8,334
Repairs	** 72,637	**	25,383	* 403	9,964	* 5,506	6,494
Supplies	** 37,229	**	122,124	* 35	15,265	* 450	* 1,465
Salaries and wages	** 131,299	**	171,615	* 9,713	26,508	* 39,498	* 24,747
Taxes paid	** 22,850	**	48,765	1,560	4,528	* 6,947	10,273
Travel	** 10,934	**	19,174	* 1,008	3,471	* 7,617	* 1,190
Utilities	** 39,638	**	56,234	* 162	15,738	13,451	7,267
Other business deductions	** 117,821	**	140,736	5,929	26,683	7,216	37,426
Home office business deductions, total	** 23,670	**	35,434	0	* 3,097	* 5	* 2,175
Depreciation, Form 8829 [3]	** 4,141	**	* 3,085	0	* 168	* 2	* 184
Casualty loss, Form 8829 [3]	**	**	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	**	**	0	0	0	0	0
Net income [1,2]	** 509,363	**	500,541	4,083	218,977	22,641	87,345
Returns with Schedule C-EZ:							
Number of returns	** 2,318	**	* 3,634	* 1,019	* 1,229	* 8	* 5,349
Business receipts	** 11,932	**	* 26,876	* 104	* 8,152	* 2,183	* 27,721
Business deductions	** 492	**	* 8,837	* 28	* 318	0	* 3,456
Net income	** 11,440	**	* 18,039	* 76	* 7,834	* 2,183	* 24,264

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Manufacturing—continued							
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	3,524	26,561	26,168	8,199	9,403	5,701	19,803	62,241
Business receipts, total [1,2]	551,153	3,660,350	2,050,228	391,714	643,117	684,027	1,527,349	4,202,744
Income from sales and operations [1]	549,506	3,617,972	2,045,617	385,499	641,241	680,679	1,506,528	4,167,648
Other business income (loss) [1]	* 1,647	42,377	4,611	* 6,215	* 1,877	* 3,348	* 20,821	35,095
Business deductions, total [1,2]	506,298	3,121,668	1,711,135	356,239	600,909	621,117	1,293,267	3,623,358
Cost of sales and operations, total	248,174	1,797,450	859,462	173,928	246,662	320,072	645,440	1,934,001
Inventory, beginning of year	* 11,212	159,987	107,641	22,655	59,636	102,384	46,084	445,641
Cost of labor	* 5,527	281,524	136,621	* 17,721	* 24,920	* 47,042	15,074	162,725
Purchases	* 197,685	1,004,059	543,444	149,477	211,557	194,188	380,014	1,302,189
Materials and supplies	* 29,613	310,207	140,845	* 4,666	* 20,371	* 57,837	139,241	292,929
Other costs	* 8,130	225,473	79,586	* 13,672	* 14,045	23,909	* 121,776	189,763
Inventory, end of year	* 3,993	183,800	148,676	34,262	83,866	105,288	56,749	459,246
Advertising expenses	* 856	15,569	9,305	4,924	8,652	872	4,059	37,501
Car and truck expenses	27,121	87,349	89,061	6,519	39,589	25,273	51,049	159,211
Commissions	* 195	6,982	28,417	* 4,517	* 4,196	* 1	* 493	15,203
Contract labor	* 1,262	94,964	47,632	* 8,791	* 107,713	* 8,546	87,811	59,071
Depletion	0	* 8	* [4]	0	0	0	0	* 29
Depreciation	5,960	177,358	125,859	43,765	12,684	19,133	69,052	118,144
Employee benefit programs	* 1,078	14,596	10,287	* 1,802	* 1,338	* 977	* 9,805	16,909
Insurance	* 8,413	52,843	25,712	* 2,877	4,331	12,717	28,484	40,496
Legal and professional services	1,787	22,854	15,666	5,770	8,908	2,239	4,369	35,507
Meals and entertainment deducted	* 1,374	5,956	3,439	2,322	2,245	* 1,352	2,210	13,835
Mortgage interest	* 45	10,202	* 82	0	* 1,449	* 3,320	* 11,874	3,692
Other interest paid on business indebtedness	* 750	21,844	10,049	* 895	* 6,789	* 677	8,845	17,537
Office expenses	* 2,839	21,652	15,015	2,488	3,536	1,241	10,730	21,289
Pension and profit-sharing plans	* 121	* 3,136	* 1,604	* 532	* 1,682	* 98	0	1,835
Rent paid on machinery and equipment	* 1,852	5,504	3,347	* 1,821	* 734	* 6,362	* 252	16,306
Rent paid on other business property	* 31,612	62,184	46,013	* 7,197	21,735	18,774	58,258	86,918
Repairs	3,675	72,375	26,088	* 5,352	8,174	5,967	14,139	18,890
Supplies	* 16,655	57,275	68,157	3,774	14,971	50,932	54,221	152,938
Salaries and wages	* 91,934	324,604	107,425	* 23,167	36,701	62,067	103,624	307,578
Taxes paid	4,571	58,718	35,837	3,960	5,517	6,178	14,262	67,679
Travel	13,512	11,692	10,930	7,934	5,463	4,420	6,824	32,190
Utilities	28,534	60,102	61,065	8,209	15,537	10,105	49,700	81,359
Other business expenses	13,957	129,671	98,025	32,519	41,988	59,795	51,183	334,207
Home office business deductions, total	* 21	* 6,782	9,946	* 3,174	* 10	0	* 5,915	45,308
Depreciation, Form 8829 [3]	0	* 1,046	* 1,301	* 1,048	* 2	0	* 572	* 2,536
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income less deficit [1,2]	48,575	542,180	341,820	35,479	42,208	63,196	234,217	590,271
Net income [1,2]	75,029	600,323	417,531	70,371	98,146	67,822	262,349	858,907
Deficit [2]	* 26,454	58,143	75,712	* 34,892	* 55,938	* 4,626	28,132	268,636

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Manufacturing—continued							
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
BUSINESSES WITH NET INCOME								
Number of returns [1]	2,364	17,898	20,298	4,525	7,630	5,540	14,264	38,265
Business receipts, total [1,2]	496,001	3,156,584	1,705,505	336,536	597,040	476,120	1,305,851	3,629,205
Income from sales and operations [1]	495,055	3,115,755	1,698,771	331,480	595,492	475,269	1,285,810	3,598,574
Other business income	* 946	40,829	6,734	* 5,056	* 1,548	* 850	* 20,041	30,631
Business deductions, total [1,2]	420,973	2,559,713	1,288,606	266,165	498,894	408,298	1,043,502	2,770,143
Cost of sales and operations, total	* 204,828	1,474,354	661,056	154,648	217,460	203,386	549,108	1,586,004
Inventory, beginning of year	* 884	135,047	59,538	* 16,216	52,730	* 102,047	* 31,468	297,447
Cost of labor	* 244	219,569	108,380	* 16,648	* 17,077	* 35,752	* 6,899	148,808
Purchases	* 179,912	767,008	404,803	124,679	193,120	151,552	* 331,645	1,032,059
Materials and supplies	* 22,606	289,195	103,769	* 2,191	* 14,484	* 1,706	* 92,587	263,171
Other costs	* 4,553	207,751	51,447	* 13,672	* 6,443	* 15,514	* 119,843	148,597
Inventory, end of year	* 3,370	144,216	66,880	* 18,758	66,395	* 103,184	* 33,333	304,077
Advertising expenses	* 701	12,760	6,368	* 3,313	6,923	724	3,126	31,393
Car and truck expenses	* 18,160	56,478	71,001	* 2,604	28,465	23,723	39,866	87,290
Commissions	* 195	6,378	* 26,757	* 4,256	* 4,196	* [4]	* 28	7,404
Contract labor	* 1,261	88,935	43,829	* 6,294	* 107,713	* 459	* 87,012	25,280
Depletion	0	* 4	* [4]	0	0	0	0	* 4
Depreciation	* 4,403	135,532	108,321	* 31,459	8,668	17,010	59,262	72,334
Employee benefit programs	* 892	10,919	6,996	* 1,100	* 1,309	* 660	* 9,804	14,936
Insurance	* 7,651	45,215	14,817	* 2,308	2,001	5,786	16,933	31,333
Legal and professional services	* 1,503	17,827	7,845	* 1,554	2,075	* 1,129	3,549	21,901
Meals and entertainment deducted	* 1,371	5,385	2,431	* 862	598	* 1,330	1,462	9,386
Mortgage interest	0	7,961	* 22	0	* 997	* 3,316	* 4,649	* 2,934
Other interest paid on business indebtedness	* 618	15,006	8,107	* 794	* 6,765	* 152	* 1,932	12,830
Office expenses	* 2,781	17,496	10,991	1,295	2,933	1,151	6,060	14,907
Pension and profit-sharing plans	* 121	* 3,135	* 1,572	* 532	* 1,682	* 50	0	1,834
Rent paid on machinery and equipment	* 1,821	2,918	1,325	* 1,439	* 494	* 6,264	* 222	5,600
Rent paid on other business property	* 28,492	50,938	37,216	* 7,197	* 18,730	* 10,518	48,203	79,809
Repairs	* 1,541	43,419	23,229	* 944	* 4,820	5,578	11,925	14,118
Supplies	* 13,225	41,667	17,350	* 616	7,196	47,372	29,722	104,113
Salaries and wages	* 87,589	292,987	72,558	* 14,827	* 23,326	* 8,702	* 68,346	248,452
Taxes paid	* 3,603	48,802	27,131	* 2,118	4,039	5,493	9,137	58,100
Travel	* 11,968	7,569	6,506	* 3,011	1,598	* 4,331	5,761	18,062
Utilities	* 22,640	51,326	38,395	3,823	12,984	7,423	36,467	63,338
Other business deductions	5,588	118,380	86,712	19,944	33,604	53,739	44,968	222,622
Home office business deductions, total	* 21	* 4,322	* 5,360	* 1,228	* 10	0	* 5,295	30,437
Depreciation, Form 8829 [3]	0	* 1,046	* 129	0	* 2	0	* 118	* 526
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income [1,2]	75,029	600,323	417,531	70,371	98,146	67,822	262,349	858,907
Returns with Schedule C-EZ:								
Number of returns	* 137	* 5,057	* 4,440	* 204	* 3,168	* 8	* 4,156	11,744
Business receipts	* 18,535	* 46,875	* 13,512	* 10	* 29,755	* 57	* 30,950	33,332
Business deductions	* 288	* 2,191	* 3,380	0	* 390	0	* 4,069	11,548
Net income	* 18,247	* 44,683	* 10,132	* 10	* 29,365	* 57	* 26,881	21,784

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Wholesale trade (merchant wholesalers)				Retail trade		
	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	360,899	161,748	127,369	71,782	2,298,671	128,178	33,547
Business receipts, total [1,2]	53,697,563	23,406,559	23,266,890	7,024,114	190,889,571	37,661,824	3,439,546
Income from sales and operations [1]	53,192,397	23,255,012	22,942,196	6,995,189	188,714,324	37,251,987	3,414,537
Other business income (loss) [1]	505,166	151,547	324,694	28,925	2,175,246	409,837	25,010
Business deductions, total [1,2]	48,397,521	21,601,745	21,082,061	5,713,715	179,707,670	36,254,885	3,077,117
Cost of sales and operations, total	34,935,803	15,371,666	15,575,398	3,988,738	126,434,323	29,609,239	1,645,876
Inventory, beginning of year	3,251,180	2,059,878	1,074,714	116,589	20,126,719	5,107,141	672,784
Cost of labor	581,441	295,095	245,849	* 40,497	1,536,349	411,544	73,472
Purchases	29,777,565	13,567,617	13,310,915	2,899,033	115,417,852	27,339,842	1,364,794
Materials and supplies	1,984,341	844,652	645,984	493,704	5,788,138	1,169,803	121,788
Other costs	2,770,375	779,213	1,425,786	565,375	4,600,300	866,689	78,769
Inventory, end of year	3,429,100	2,174,790	1,127,850	126,460	21,035,033	5,285,780	665,730
Advertising expenses	443,687	188,372	180,498	74,818	2,046,822	293,613	88,920
Car and truck expenses	1,555,189	621,138	618,399	315,652	5,558,797	470,996	140,775
Commissions	568,413	276,950	125,956	165,507	1,459,946	267,712	81,955
Contract labor	545,574	177,471	244,575	123,528	1,432,044	332,658	46,038
Depletion	12,427	* 106	11,333	* 988	2,750	* 1,019	0
Depreciation	558,961	308,967	201,463	48,531	2,144,113	253,866	42,740
Employee benefit programs	62,940	28,501	27,334	7,105	258,097	51,164	7,102
Insurance	296,575	154,024	125,131	17,420	1,271,213	245,607	34,111
Legal and professional services	274,204	96,491	119,499	58,214	874,164	82,905	19,815
Meals and entertainment deducted	167,429	65,636	68,294	33,499	472,128	33,025	10,463
Mortgage interest	49,864	26,599	19,677	3,587	462,663	57,666	22,927
Other interest paid on business indebtedness	174,661	94,138	74,396	6,127	735,692	186,667	12,368
Office expenses	283,165	129,243	102,038	51,885	1,093,942	90,099	23,884
Pension and profit-sharing plans	23,919	7,936	9,756	6,228	44,405	2,515	* 471
Rent paid on machinery and equipment	191,617	133,350	51,494	6,774	644,199	70,210	26,357
Rent paid on other business property	835,272	457,717	331,980	45,575	5,464,266	578,767	198,262
Repairs	325,922	187,211	127,429	11,281	1,211,827	205,636	34,137
Supplies	649,210	349,580	239,571	60,059	2,604,002	244,288	60,849
Salaries and wages	1,756,691	936,395	707,948	112,347	7,887,959	1,204,143	211,847
Taxes paid	345,044	174,749	149,065	21,230	2,591,937	390,263	73,600
Travel	568,025	210,426	261,481	96,118	1,029,902	90,860	21,847
Utilities	581,062	296,596	214,269	70,197	3,518,117	357,149	84,042
Other business expenses	3,012,539	1,234,954	1,427,521	350,064	9,620,358	1,112,678	184,998
Home office business deductions, total	153,272	60,518	54,682	38,072	744,671	21,756	3,281
Depreciation, Form 8829 [3]	22,212	8,377	7,989	5,847	122,184	2,123	* 561
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	* 202	* 202	0	0	* 99	0	0
Net income less deficit [1,2]	5,318,822	1,815,520	2,190,729	1,312,573	11,289,960	1,411,377	362,430
Net income [1,2]	6,556,068	2,451,754	2,646,257	1,458,056	18,655,497	1,976,609	512,230
Deficit [2]	1,237,245	636,234	455,528	145,483	7,365,537	565,233	149,800

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Wholesale trade (merchant wholesalers)				Retail trade		
	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
BUSINESSES WITH NET INCOME							
Number of returns [1]	242,226	107,141	89,020	46,065	1,263,326	82,821	23,795
Business receipts, total [1,2]	45,893,021	19,975,542	19,319,176	6,598,303	151,321,259	29,188,071	2,711,860
Income from sales and operations [1]	45,537,760	19,885,472	19,080,323	6,571,965	149,635,711	28,922,434	2,694,462
Other business income	355,261	90,070	238,853	26,338	1,685,548	265,637	17,398
Business deductions, total [1,2]	39,335,713	17,521,720	16,673,356	5,140,637	132,704,757	27,211,003	2,199,630
Cost of sales and operations, total	29,690,442	12,909,509	12,990,044	3,790,889	97,562,514	22,639,348	1,259,029
Inventory, beginning of year	2,312,476	1,571,899	651,802	88,775	13,137,277	3,360,904	372,657
Cost of labor	437,146	186,043	212,589	* 38,515	1,096,508	313,754	* 70,108
Purchases	25,974,163	11,792,001	11,456,582	2,725,580	89,331,068	21,069,887	1,057,498
Materials and supplies	1,490,484	467,727	530,311	492,445	4,666,624	772,813	116,282
Other costs	1,995,781	568,060	885,613	542,108	3,432,094	642,946	39,154
Inventory, end of year	2,519,608	1,676,221	746,852	96,534	14,101,057	3,520,957	396,670
Advertising expenses	254,096	133,584	89,516	30,995	1,335,694	189,188	55,106
Car and truck expenses	1,168,231	459,409	485,714	223,108	3,384,529	335,167	86,647
Commissions	522,596	251,537	107,123	163,935	1,146,841	235,380	11,265
Contract labor	451,045	135,684	197,195	118,166	902,781	172,161	24,824
Depletion	* 11,045	* 97	* 10,948	0	1,621	* 1,006	0
Depreciation	368,173	203,810	126,542	37,820	1,245,819	165,664	25,236
Employee benefit programs	51,224	22,878	21,613	6,732	193,763	39,189	6,531
Insurance	219,881	115,835	91,753	12,293	847,812	169,744	21,029
Legal and professional services	183,469	65,118	69,941	48,409	538,879	56,264	13,950
Meals and entertainment deducted	130,741	41,317	59,460	29,964	308,503	22,883	5,412
Mortgage interest	43,426	24,355	15,483	3,587	260,237	33,267	16,376
Other interest paid on business indebtedness	102,299	50,009	48,426	3,863	450,129	107,326	8,453
Office expenses	194,803	85,572	73,907	35,324	700,416	61,731	12,627
Pension and profit-sharing plans	21,100	7,248	7,655	* 6,196	35,110	1,944	* 471
Rent paid on machinery and equipment	127,809	78,695	44,221	4,893	416,390	59,742	13,201
Rent paid on other business property	684,554	360,732	282,901	40,920	3,724,556	388,977	149,084
Repairs	223,581	117,357	96,372	9,853	773,748	140,885	14,184
Supplies	526,879	295,115	178,303	53,461	1,592,030	172,770	46,212
Salaries and wages	1,311,310	727,544	484,288	99,479	5,661,556	849,878	167,875
Taxes paid	246,311	124,047	103,630	18,634	1,795,409	282,949	55,949
Travel	451,271	159,391	211,335	80,545	632,183	60,100	18,200
Utilities	400,103	203,016	144,271	52,815	2,158,237	242,127	60,421
Other business deductions	1,800,878	885,484	681,369	234,025	6,475,743	763,426	124,504
Home office business deductions, total	124,393	51,366	38,469	34,558	464,631	19,503	2,593
Depreciation, Form 8829 [3]	13,237	3,924	3,738	5,574	52,456	1,951	* 463
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	6,556,068	2,451,754	2,646,257	1,458,056	18,655,497	1,976,609	512,230
Returns with Schedule C-EZ:							
Number of returns	39,266	20,215	12,557	6,494	254,429	14,276	* 4,354
Business receipts	384,201	240,958	63,164	80,080	1,437,247	131,809	* 28,942
Business deductions	47,894	21,503	23,105	* 3,287	219,060	* 6,324	* 5,005
Net income	336,307	219,454	40,059	76,793	1,218,187	125,485	* 23,937

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Retail trade—continued						
	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	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	25,039	35,444	107,234	131,478	15,542	145,897	89,883
Business receipts, total [1,2]	3,422,732	6,591,738	27,658,417	8,498,982	24,133,643	10,115,969	6,860,075
Income from sales and operations [1]	3,356,312	6,555,483	27,287,092	8,387,485	23,723,615	10,079,090	6,835,356
Other business income (loss) [1]	66,420	36,255	371,326	111,498	410,028	36,879	24,720
Business deductions, total [1,2]	3,214,675	5,995,199	26,722,904	7,704,736	23,959,258	9,521,075	6,576,196
Cost of sales and operations, total	2,044,345	3,958,420	20,180,366	5,253,581	21,059,857	5,536,479	4,216,156
Inventory, beginning of year	363,552	870,477	1,870,089	637,117	465,639	1,870,948	1,783,266
Cost of labor	* 37,550	170,163	142,112	84,067	18,883	151,995	45,328
Purchases	1,801,262	3,512,123	18,981,513	4,592,106	20,190,796	5,029,107	3,916,590
Materials and supplies	22,497	220,388	679,740	365,790	377,781	316,165	284,991
Other costs	34,191	137,728	376,470	231,120	441,088	210,157	101,750
Inventory, end of year	214,708	952,459	1,869,559	656,620	434,331	2,041,893	1,915,769
Advertising expenses	49,282	78,844	121,098	95,012	23,856	221,958	92,245
Car and truck expenses	110,480	156,454	203,325	204,719	71,393	221,842	146,188
Commissions	* 2,610	30,662	76,667	51,778	57,369	61,766	26,183
Contract labor	55,343	51,973	44,871	54,365	43,750	62,833	94,993
Depletion	0	* 60	* 45	* 3	* 124	* 1	* 67
Depreciation	42,944	171,504	271,642	67,708	165,327	107,803	117,243
Employee benefit programs	21,732	13,678	20,576	30,039	8,329	17,007	9,653
Insurance	33,793	81,472	180,013	52,106	79,702	82,692	56,450
Legal and professional services	25,633	19,290	84,670	43,076	63,234	87,616	48,508
Meals and entertainment deducted	10,334	16,358	8,341	16,734	4,966	22,431	14,945
Mortgage interest	* 9,531	30,667	69,250	* 2,633	73,035	12,926	39,985
Other interest paid on business indebtedness	17,926	24,546	74,466	30,154	44,007	48,453	41,808
Office expenses	18,516	53,293	55,630	75,009	24,158	110,089	45,303
Pension and profit-sharing plans	* 645	* 3,107	1,683	5,497	641	1,102	* 1,543
Rent paid on machinery and equipment	22,634	7,231	115,379	52,123	26,505	31,781	18,013
Rent paid on other business property	90,293	129,845	879,711	251,728	253,393	806,544	287,287
Repairs	26,270	54,195	208,395	40,240	114,448	84,606	49,247
Supplies	57,943	54,495	303,150	126,936	45,634	195,316	123,006
Salaries and wages	211,408	417,308	1,616,359	565,584	705,599	552,611	322,105
Taxes paid	55,009	129,610	444,819	105,214	257,435	192,030	124,490
Travel	25,482	24,416	28,933	42,355	6,220	98,610	40,279
Utilities	72,317	137,782	652,817	142,095	227,066	242,719	151,288
Other business expenses	171,847	343,511	1,064,320	349,364	603,134	662,637	479,910
Home office business deductions, total	35,360	6,477	9,442	32,017	* 77	55,126	23,196
Depreciation, Form 8829 [3]	* 7,154	* 560	1,229	6,394	* 24	14,260	7,444
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1,2]	208,056	596,537	936,796	795,014	180,463	609,514	322,317
Net income [1,2]	337,644	710,535	1,437,875	1,144,100	420,269	1,216,257	662,784
Deficit [2]	129,588	113,998	501,079	349,086	239,806	606,743	340,467

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Retail trade—continued						
	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	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
BUSINESSES WITH NET INCOME							
Number of returns [1]	14,367	25,094	67,649	61,907	9,931	83,433	46,183
Business receipts, total [1,2]	2,526,901	5,558,278	22,835,030	7,341,224	17,443,726	8,258,685	5,488,554
Income from sales and operations [1]	2,511,472	5,544,539	22,541,962	7,242,840	17,072,652	8,235,331	5,469,393
Other business income	15,429	13,740	293,068	98,384	371,075	23,353	19,161
Business deductions, total [1,2]	2,189,256	4,847,738	21,397,165	6,197,200	17,024,891	7,042,424	4,864,158
Cost of sales and operations, total	1,484,648	3,382,446	16,536,138	4,476,676	15,008,601	4,288,512	3,314,127
Inventory, beginning of year	234,100	592,274	1,572,592	473,685	314,806	1,367,724	1,086,718
Cost of labor	* 35,372	160,511	73,561	* 82,844	* 9,987	119,163	* 15,532
Purchases	1,330,615	2,985,203	15,541,918	3,847,851	14,299,035	3,915,478	3,110,959
Materials and supplies	* 12,941	179,084	629,579	347,278	337,980	230,226	247,806
Other costs	24,524	122,253	339,408	220,830	356,717	140,527	86,126
Inventory, end of year	152,905	656,880	1,620,920	495,812	309,923	1,484,606	1,233,014
Advertising expenses	29,075	64,853	83,036	68,176	18,051	171,172	53,708
Car and truck expenses	66,993	125,654	124,923	80,735	47,858	106,668	69,612
Commissions	* 2,505	30,391	70,629	50,356	48,228	31,159	23,091
Contract labor	26,398	14,275	33,964	45,274	22,871	38,784	71,670
Depletion	0	* 60	* 1	0	* 43	* 1	0
Depreciation	32,084	121,657	156,265	43,758	97,864	78,835	65,069
Employee benefit programs	14,730	10,131	17,212	25,312	5,761	13,568	5,507
Insurance	21,599	49,888	136,048	34,085	58,235	68,282	40,298
Legal and professional services	19,578	13,093	66,783	31,237	26,395	43,840	26,129
Meals and entertainment deducted	7,315	14,528	4,674	13,267	4,684	15,648	9,203
Mortgage interest	* 2,450	14,530	47,121	* 2,076	44,332	9,576	35,402
Other interest paid on business indebtedness	9,251	16,681	49,352	26,525	28,439	29,265	22,137
Office expenses	13,377	45,693	35,753	53,048	20,823	64,910	32,533
Pension and profit-sharing plans	* 410	* 3,100	1,443	5,060	583	* 965	* 1,542
Rent paid on machinery and equipment	18,751	4,209	77,748	36,851	11,786	17,763	8,382
Rent paid on other business property	34,003	111,742	654,841	210,200	182,793	614,745	172,806
Repairs	14,291	31,510	152,777	35,024	74,741	55,514	33,596
Supplies	48,356	41,124	225,964	83,237	36,093	98,790	74,210
Salaries and wages	90,289	279,796	1,233,072	425,751	505,273	420,039	231,625
Taxes paid	31,037	94,293	347,639	76,977	179,186	140,650	85,488
Travel	16,544	22,582	19,164	30,457	4,162	47,890	21,466
Utilities	46,212	92,637	466,494	83,992	166,575	160,708	102,852
Other business deductions	122,864	257,446	845,522	227,103	431,501	474,494	349,245
Home office business deductions, total	33,497	* 5,418	* 3,667	17,358	* 14	46,549	8,351
Depreciation, Form 8829 [3]	* 7,105	* 306	* 48	2,689	* 4	7,153	* 924
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	337,644	710,535	1,437,875	1,144,100	420,269	1,216,257	662,784
Returns with Schedule C-EZ:							
Number of returns	* 2,041	* 2,307	15,156	16,374	0	6,520	5,859
Business receipts	* 21,241	* 26,617	135,598	126,686	0	52,811	29,852
Business deductions	* 3,000	* 1,327	* 11,376	17,081	0	* 7,230	* 7,060
Net income	* 18,241	* 25,290	124,222	109,605	0	45,581	22,792

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Retail trade—continued			Transportation and warehousing			
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	26,062	602,981	957,387	1,133,138	18,674	2,892	576,787
Business receipts, total [1,2]	2,640,965	31,449,075	28,416,605	92,990,956	1,692,719	1,471,033	69,647,540
Income from sales and operations [1]	2,631,627	31,182,727	28,009,015	92,117,519	1,627,415	1,453,969	69,179,552
Other business income (loss) [1]	9,337	266,348	407,590	873,438	65,305	17,064	467,988
Business deductions, total [1,2]	2,587,665	28,512,735	25,581,225	79,900,213	1,924,359	1,410,428	60,612,372
Cost of sales and operations, total	1,891,562	16,968,494	14,069,948	10,084,712	536,040	726,572	6,372,483
Inventory, beginning of year	374,931	4,148,206	1,962,568	244,216	49,957	* 16,401	67,555
Cost of labor	* 3,007	210,104	188,123	1,358,772	10,656	* 94,371	924,973
Purchases	1,695,165	15,085,390	11,909,164	3,060,525	63,104	* 10,543	1,863,453
Materials and supplies	80,284	1,135,533	1,013,378	833,578	38,857	* 17,701	589,917
Other costs	128,064	807,265	1,187,007	4,803,319	420,460	604,361	2,976,326
Inventory, end of year	389,890	4,418,004	2,190,291	215,698	46,995	* 16,807	49,741
Advertising expenses	14,150	433,724	534,119	262,981	3,991	673	127,683
Car and truck expenses	93,774	1,424,618	2,314,234	26,003,568	15,777	42,653	21,362,336
Commissions	* 1,936	214,256	587,051	1,103,179	7,126	1,246	838,597
Contract labor	13,454	288,955	342,813	5,743,042	14,297	6,719	4,577,946
Depletion	* 401	* 924	* 106	1,577	231	* 10	* 556
Depreciation	32,571	518,860	351,905	4,781,093	317,533	231,736	3,619,533
Employee benefit programs	* 2,099	53,373	23,345	76,401	4,975	1,031	50,537
Insurance	15,484	270,712	139,070	2,752,974	28,895	18,452	2,141,394
Legal and professional services	5,983	197,248	196,184	325,161	28,040	10,818	197,488
Meals and entertainment deducted	10,638	139,815	184,078	2,149,791	89,942	3,614	1,906,206
Mortgage interest	6,005	104,753	33,283	237,854	23,068	3,120	135,750
Other interest paid on business indebtedness	5,519	161,095	88,683	457,079	29,321	29,806	338,280
Office expenses	9,108	280,069	308,783	366,991	7,297	1,091	256,820
Pension and profit-sharing plans	* 1,307	14,366	11,529	9,093	* 95	* 3,897	4,297
Rent paid on machinery and equipment	5,861	178,186	89,921	2,598,924	24,808	10,385	1,377,225
Rent paid on other business property	89,891	1,323,779	574,766	632,823	22,136	7,534	325,113
Repairs	13,541	225,874	155,239	5,395,653	133,541	53,996	4,731,664
Supplies	14,086	666,802	711,499	1,144,411	6,357	10,329	896,493
Salaries and wages	90,373	1,436,473	554,150	2,981,619	86,404	127,027	2,095,368
Taxes paid	45,749	527,016	246,704	1,288,253	18,120	13,583	1,055,951
Travel	9,624	247,463	393,814	996,811	192,176	1,979	617,521
Utilities	76,182	788,770	585,890	1,236,056	11,883	5,791	845,343
Other business expenses	138,309	1,816,240	2,693,409	8,971,897	317,592	98,258	6,548,177
Home office business deductions, total	* 59	194,951	362,930	211,097	* 2,346	* 102	162,929
Depreciation, Form 8829 [3]	* 12	21,126	61,295	23,617	* 20	* 41	19,793
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	* 99	* 9	* 9	0	0
Net income less deficit [1,2]	52,465	2,968,062	2,846,929	13,105,304	-236,353	70,899	9,040,597
Net income [1,2]	213,582	4,869,841	5,153,771	15,765,264	248,019	208,180	10,252,399
Deficit [2]	161,116	1,901,779	2,306,842	2,659,961	484,372	137,281	1,211,802

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Retail trade—continued			Transportation and warehousing			
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
BUSINESSES WITH NET INCOME							
Number of returns [1]	14,104	351,331	482,710	928,002	12,451	2,414	477,413
Business receipts, total [1,2]	1,879,534	24,707,927	23,381,469	79,144,887	1,073,936	532,250	60,329,904
Income from sales and operations [1]	1,870,579	24,515,000	23,015,048	78,396,726	1,059,342	528,245	59,908,385
Other business income	8,955	192,927	366,421	748,161	14,594	* 4,005	421,518
Business deductions, total [1,2]	1,665,727	19,838,116	18,227,450	63,381,820	837,031	324,070	50,077,505
Cost of sales and operations, total	1,275,003	12,881,437	11,016,549	7,314,544	282,407	* 85,713	5,170,552
Inventory, beginning of year	284,415	2,397,560	1,079,842	150,593	* 14,842	* 4,603	50,110
Cost of labor	* 555	123,271	91,849	971,206	* 806	* 762	683,353
Purchases	1,129,333	11,660,731	9,382,560	2,572,914	* 15,714	* 9,232	1,574,943
Materials and supplies	* 35,071	879,892	877,670	674,645	* 15,020	* 3,007	528,606
Other costs	* 120,719	470,050	868,839	3,082,379	* 249,621	* 72,588	2,367,433
Inventory, end of year	295,089	2,650,067	1,284,212	137,193	* 13,595	* 4,480	33,894
Advertising expenses	9,487	280,235	313,608	200,369	945	418	87,133
Car and truck expenses	53,695	885,203	1,401,375	21,420,159	7,990	19,781	18,255,638
Commissions	* 411	182,197	461,231	882,248	3,090	* 104	649,718
Contract labor	* 3,929	194,729	253,902	4,812,400	2,610	* 3,281	3,847,865
Depletion	* 401	* 90	* 20	1,176	* 51	* 10	* 531
Depreciation	10,896	276,683	171,807	3,153,167	29,761	40,520	2,688,880
Employee benefit programs	* 1,561	38,666	15,595	54,235	* 3,651	* 725	34,217
Insurance	7,396	144,257	96,953	2,229,005	9,272	7,670	1,782,840
Legal and professional services	2,924	121,036	117,652	244,277	15,373	1,948	156,882
Meals and entertainment deducted	8,124	93,030	109,735	1,840,975	83,795	652	1,653,176
Mortgage interest	* 4,477	39,602	11,028	168,062	2,718	* 2,043	99,237
Other interest paid on business indebtedness	4,186	89,246	59,267	318,318	6,909	* 5,207	273,307
Office expenses	5,536	177,280	177,106	285,661	3,597	626	205,942
Pension and profit-sharing plans	* 1,291	7,371	10,931	6,578	* 36	* 3,892	2,070
Rent paid on machinery and equipment	* 4,208	122,799	40,949	2,297,002	7,766	* 9,721	1,131,459
Rent paid on other business property	68,371	728,583	408,412	429,469	5,505	* 1,814	254,321
Repairs	7,351	114,253	99,621	4,410,457	12,389	18,836	3,987,635
Supplies	5,557	386,677	373,038	933,409	2,212	4,174	748,804
Salaries and wages	57,413	961,962	438,584	1,948,756	35,221	66,307	1,409,264
Taxes paid	27,892	303,556	169,793	1,021,241	6,582	4,551	857,290
Travel	1,204	170,192	220,223	851,124	175,759	1,358	551,483
Utilities	44,157	420,374	271,687	974,540	4,036	2,994	681,157
Other business deductions	60,225	1,072,770	1,746,643	7,316,108	131,366	41,658	5,383,381
Home office business deductions, total	* 34	109,971	217,676	181,369	* 1,623	* 61	138,039
Depreciation, Form 8829 [3]	0	6,377	25,436	19,735	0	* 28	16,864
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	213,582	4,869,841	5,153,771	15,765,264	248,019	208,180	10,252,399
Returns with Schedule C-EZ:							
Number of returns	* 300	91,519	95,725	131,628	* 2,909	* 309	42,194
Business receipts	* 247	513,010	370,433	1,040,022	* 10,691	* 4,422	432,829
Business deductions	* 121	77,073	83,464	139,745	* 3,793	* 1,406	42,198
Net income	* 127	435,937	286,969	900,277	* 6,898	* 3,016	390,631

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Transportation and warehousing—continued						Information	
	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	270,005	* 13	13,360	54,016	189,317	8,073	353,652	54,402
Business receipts, total [1,2]	9,047,087	* 12,166	556,511	4,406,881	5,497,590	659,428	11,570,425	1,719,959
Income from sales and operations [1]	8,872,498	* 12,132	553,245	4,274,336	5,489,149	655,223	11,235,945	1,698,779
Other business income (loss) [1]	174,590	* 34	* 3,266	132,545	* 8,441	4,206	334,479	21,180
Business deductions, total [1,2]	6,429,172	* 16,445	567,014	3,742,808	4,700,732	496,883	8,850,813	1,362,455
Cost of sales and operations, total	173,027	* 491	* 157,932	1,407,375	562,444	148,347	2,467,993	420,647
Inventory, beginning of year	* 10,295	0	0	49,524	* 1,224	* 49,259	101,857	32,638
Cost of labor	* 60,221	0	* 8,747	* 207,914	* 32,169	* 19,720	457,738	* 129,676
Purchases	* 73,679	* 34	0	669,093	275,097	* 105,522	843,911	10,122
Materials and supplies	* 3,182	0	* 13,386	* 168,492	* 1,954	* 89	236,264	56,447
Other costs	26,487	* 457	* 135,799	367,394	253,080	18,955	938,500	224,655
Inventory, end of year	* 838	0	0	55,041	* 1,080	* 45,197	110,276	32,891
Advertising expenses	58,794	* 6	38,491	16,718	15,654	969	190,493	25,364
Car and truck expenses	1,512,743	* 18	6,818	556,508	2,482,573	24,140	551,917	108,757
Commissions	134,460	0	4,083	12,893	101,913	2,861	288,803	13,458
Contract labor	289,324	* 226	30,144	191,039	574,266	59,082	522,787	56,136
Depletion	* 583	* 3	* 194	0	0	0	* 279	* 1
Depreciation	267,518	* 5,395	64,008	159,043	94,150	22,177	336,112	16,687
Employee benefit programs	10,526	0	* 346	8,329	* 195	461	27,264	13,684
Insurance	346,487	* 56	11,687	125,310	67,964	12,730	70,503	9,474
Legal and professional services	35,821	* 294	1,792	17,535	30,047	3,326	174,727	24,623
Meals and entertainment deducted	76,208	* 3	695	42,038	30,230	855	96,332	5,494
Mortgage interest	53,662	0	* 10,017	6,899	* 4,115	1,222	14,144	* 9,461
Other interest paid on business indebtedness	18,961	0	7,747	18,253	7,730	6,981	35,096	5,266
Office expenses	35,004	0	2,727	19,198	41,879	2,975	162,614	24,152
Pension and profit-sharing plans	* 135	* 24	0	* 523	* 109	* 13	3,930	* 711
Rent paid on machinery and equipment	1,081,460	0	* 22,759	40,058	39,517	2,711	74,104	3,611
Rent paid on other business property	101,539	* 99	17,760	42,107	54,603	61,932	284,943	24,115
Repairs	315,662	* [4]	15,567	76,872	58,713	9,636	51,437	14,832
Supplies	81,543	* 16	6,059	86,022	48,564	9,029	332,511	29,957
Salaries and wages	199,977	* 211	63,211	337,982	36,271	35,168	538,935	126,144
Taxes paid	97,495	* 27	11,158	58,275	19,489	14,155	81,495	18,534
Travel	94,033	* 12	4,609	55,663	22,984	7,835	302,530	35,732
Utilities	152,362	* 9	14,235	92,400	102,314	11,718	327,051	39,969
Other business expenses	1,246,634	* 9,544	74,929	359,859	261,967	54,937	1,633,831	305,593
Home office business deductions, total	15,788	* 11	* 43	11,201	15,057	* 3,620	252,985	23,982
Depreciation, Form 8829 [3]	* 808	* 2	* 16	949	940	* 1,048	42,373	2,437
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	* 355	0
Net income less deficit [1,2]	2,611,688	* -5,026	-8,255	664,070	805,139	162,546	2,765,596	380,371
Net income [1,2]	2,931,546	* 751	54,833	777,591	1,117,091	174,855	3,727,074	558,412
Deficit [2]	319,858	* 5,777	63,088	113,521	311,952	12,309	961,478	178,041

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Transportation and warehousing—continued						Information	
	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
BUSINESSES WITH NET INCOME								
Number of returns [1]	237,733	* 3	8,371	40,490	141,391	7,735	246,848	37,161
Business receipts, total [1,2]	8,504,695	* 10,393	299,705	3,613,403	4,241,368	539,232	9,428,575	1,350,458
Income from sales and operations [1]	8,337,016	* 10,393	299,633	3,481,108	4,238,185	534,419	9,143,804	1,326,695
Other business income	167,680	0	* 72	132,295	* 3,183	* 4,814	284,771	23,763
Business deductions, total [1,2]	5,562,640	* 9,643	245,994	2,835,809	3,124,751	364,378	5,706,810	796,489
Cost of sales and operations, total	139,822	0	* 24,181	1,137,740	343,324	130,804	1,688,116	271,899
Inventory, beginning of year	* 174	0	0	44,184	* 130	* 36,550	69,829	26,685
Cost of labor	* 55,382	0	* 8,587	* 200,439	* 3,692	* 18,184	285,564	* 110,558
Purchases	* 67,842	0	0	562,316	* 249,850	* 93,018	640,277	* 6,101
Materials and supplies	* 152	0	* 13,380	* 112,560	* 1,921	0	151,239	33,263
Other costs	* 16,447	0	* 2,214	268,487	* 88,149	* 17,439	620,966	122,560
Inventory, end of year	* 174	0	0	50,245	* 418	* 34,387	79,758	27,269
Advertising expenses	51,516	* 6	* 36,495	13,123	10,378	356	109,660	14,042
Car and truck expenses	1,224,833	* 18	* 1,176	340,780	1,546,623	23,320	332,961	77,667
Commissions	123,868	0	* 863	11,841	90,103	* 2,660	233,952	7,717
Contract labor	272,834	* 226	* 25,232	140,263	461,646	58,443	325,843	52,192
Depletion	* 583	0	* 1	0	0	0	* 241	* 1
Depreciation	195,569	0	26,699	101,145	59,023	11,570	188,212	6,800
Employee benefit programs	7,457	0	* 274	7,593	0	* 319	17,636	* 9,810
Insurance	296,687	* 3	* 4,268	76,313	41,325	10,628	48,662	6,269
Legal and professional services	28,618	0	* 804	15,308	22,696	2,647	68,795	6,223
Meals and entertainment deducted	58,830	* 2	* 46	21,488	22,553	432	53,794	3,638
Mortgage interest	49,522	0	* 8,801	4,956	* 131	* 654	2,739	0
Other interest paid on business indebtedness	10,596	0	* 753	9,096	* 6,113	6,336	19,643	1,828
Office expenses	27,231	0	* 1,455	16,122	28,316	2,372	124,732	16,901
Pension and profit-sharing plans	* 135	0	0	* 437	0	* 8	3,205	* 681
Rent paid on machinery and equipment	1,058,634	0	* 21,969	39,806	25,811	1,835	56,207	* 3,510
Rent paid on other business property	93,408	* 1	* 2,390	29,895	31,198	10,936	188,247	5,689
Repairs	274,542	0	* 4,477	64,062	41,038	7,479	36,848	10,549
Supplies	61,907	* 14	* 1,426	69,753	36,818	8,300	219,435	20,284
Salaries and wages	109,914	0	* 17,211	279,788	* 12,603	18,447	295,203	57,798
Taxes paid	80,652	* 11	* 2,155	52,384	10,328	7,289	50,193	9,118
Travel	72,629	* 4	* 3,299	29,397	16,763	432	199,157	17,694
Utilities	125,128	* 9	12,508	70,830	72,015	5,862	227,955	28,286
Other business deductions	1,152,564	* 9,349	49,470	294,906	203,787	49,627	1,018,500	143,052
Home office business deductions, total	15,732	0	* 43	8,079	14,172	* 3,620	168,878	18,769
Depreciation, Form 8829 [3]	* 719	0	* 16	* 419	* 641	* 1,048	28,364	2,091
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income [1,2]	2,931,546	* 751	54,833	777,591	1,117,091	174,855	3,727,074	558,412
Returns with Schedule C-EZ:								
Number of returns	41,227	0	* 2,000	8,262	32,418	* 2,309	64,551	12,891
Business receipts	290,704	0	* 10,063	53,056	207,010	* 31,247	367,647	84,708
Business deductions	44,304	0	0	* 3,950	41,075	* 3,018	48,719	7,689
Net income	246,400	0	* 10,063	49,106	165,935	* 28,229	318,927	77,019

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Information—continued			Finance and insurance			
	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments	
						Total	Investment bankers and securities dealers
	(65)	(66)	(67)	(68)	(69)	(70)	(71)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	105,465	95,265	98,520	616,053	34,394	163,884	3,930
Business receipts, total [1,2]	3,535,784	4,233,633	2,081,049	74,450,571	3,316,291	42,799,507	4,365,555
Income from sales and operations [1]	3,415,031	4,176,879	1,945,256	72,753,913	3,204,707	41,988,060	4,346,440
Other business income (loss) [1]	120,753	56,754	135,792	1,696,658	111,584	811,447	19,114
Business deductions, total [1,2]	2,888,621	3,230,086	1,369,651	55,553,017	2,803,552	35,362,600	4,013,771
Cost of sales and operations, total	539,115	1,197,946	310,285	25,056,772	1,167,754	22,697,026	3,331,028
Inventory, beginning of year	38,200	30,551	* 467	354,600	137,333	181,724	* 8,561
Cost of labor	128,185	137,331	* 62,547	210,869	* 43,885	94,432	0
Purchases	84,906	618,974	129,909	14,911,820	390,666	14,415,614	2,774,364
Materials and supplies	84,800	59,987	* 35,029	60,353	* 16,048	18,220	0
Other costs	243,343	381,688	88,814	9,896,220	711,974	8,200,722	* 556,624
Inventory, end of year	40,319	30,584	6,482	377,090	132,152	213,686	* 8,520
Advertising expenses	68,668	52,804	43,657	980,139	75,236	204,002	9,946
Car and truck expenses	137,505	206,844	98,811	2,743,101	75,346	439,800	6,145
Commissions	65,354	169,075	40,917	2,917,403	75,078	1,135,641	41,317
Contract labor	214,156	169,692	82,802	1,009,569	40,347	416,935	10,488
Depletion	* 38	* 236	* 3	1,123	* 177	784	0
Depreciation	194,102	101,716	23,607	631,824	50,571	214,481	2,466
Employee benefit programs	1,985	4,258	7,337	175,202	2,548	72,472	* 1,674
Insurance	25,904	30,330	4,795	502,102	13,230	126,268	4,965
Legal and professional services	65,876	35,868	48,361	597,731	46,928	316,873	12,784
Meals and entertainment deducted	43,383	30,798	16,657	494,619	17,489	147,612	2,311
Mortgage interest	2,963	1,720	0	104,731	2,767	34,407	* 353
Other interest paid on business indebtedness	13,970	8,697	7,163	331,862	67,331	134,442	1,815
Office expenses	39,589	47,979	50,895	913,348	79,014	280,782	3,722
Pension and profit-sharing plans	1,568	* 652	* 999	366,524	* 2,416	323,308	* 262,628
Rent paid on machinery and equipment	41,775	9,283	19,434	173,919	19,886	78,276	* 2,776
Rent paid on other business property	137,856	85,687	37,285	1,453,674	69,800	478,251	21,874
Repairs	17,100	13,501	6,003	230,344	12,374	61,719	445
Supplies	149,674	116,143	36,737	573,202	32,656	185,453	41,239
Salaries and wages	128,949	200,709	83,133	4,469,187	182,181	1,711,143	39,189
Taxes paid	22,781	29,055	11,125	603,098	33,045	209,813	8,387
Travel	115,774	74,641	76,383	721,256	29,029	290,356	7,695
Utilities	105,576	106,004	75,502	1,050,602	50,978	235,830	5,193
Other business expenses	598,350	473,042	256,847	9,125,585	626,897	5,450,761	191,059
Home office business deductions, total	149,673	48,423	30,908	311,322	30,459	112,941	4,274
Depreciation, Form 8829 [3]	25,005	9,658	5,274	61,255	1,550	18,010	279
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	* 355	0	0	* 4	0	0	0
Net income less deficit [1,2]	662,438	1,010,762	712,025	18,909,379	513,309	7,439,632	351,785
Net income [1,2]	1,128,653	1,183,475	856,535	21,269,112	721,308	8,730,798	381,538
Deficit [2]	466,214	172,713	144,509	2,359,732	207,999	1,291,166	29,753

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Information—continued			Finance and insurance			
	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments	
						Total	Investment bankers and securities dealers
	(65)	(66)	(67)	(68)	(69)	(70)	(71)
BUSINESSES WITH NET INCOME							
Number of returns [1]	67,355	70,889	71,443	417,911	25,015	100,293	2,860
Business receipts, total [1,2]	2,714,745	3,531,496	1,831,877	49,033,932	2,662,762	20,710,454	1,628,557
Income from sales and operations [1]	2,620,521	3,496,533	1,700,055	47,587,730	2,562,576	19,976,808	1,618,047
Other business income	94,223	34,963	131,822	1,446,202	100,186	733,646	* 10,510
Business deductions, total [1,2]	1,586,283	2,348,695	975,343	27,769,331	1,941,275	11,983,526	1,247,020
Cost of sales and operations, total	269,782	900,938	245,497	6,286,912	750,783	4,682,453	* 791,417
Inventory, beginning of year	16,283	* 26,804	* 57	210,636	74,389	114,176	* 7
Cost of labor	* 63,842	* 48,642	* 62,522	98,272	* 17,147	* 38,459	0
Purchases	62,776	472,063	99,337	2,611,492	222,396	2,283,791	* 702,293
Materials and supplies	* 54,917	* 46,270	* 16,789	26,463	* 2,139	1,462	0
Other costs	93,448	333,251	71,706	3,573,197	504,278	2,390,198	* 89,369
Inventory, end of year	21,483	26,092	* 4,913	233,147	69,567	145,633	* 252
Advertising expenses	34,751	43,706	17,161	875,923	63,852	162,435	9,326
Car and truck expenses	68,708	130,484	56,102	2,042,263	60,434	324,292	5,189
Commissions	41,373	146,536	38,325	1,797,704	53,692	690,558	* 27,225
Contract labor	111,167	117,532	44,952	828,528	31,148	308,221	5,595
Depletion	0	* 236	* 3	787	* 157	552	0
Depreciation	95,949	65,770	19,693	471,414	35,064	127,224	2,380
Employee benefit programs	695	* 1,782	5,348	149,922	1,621	54,584	* 1,674
Insurance	17,202	21,894	3,297	416,642	9,255	88,926	3,304
Legal and professional services	31,339	21,347	9,886	442,904	29,917	216,570	7,889
Meals and entertainment deducted	13,679	22,551	13,925	404,435	13,985	115,518	2,240
Mortgage interest	* 1,937	* 802	0	70,357	* 1,736	21,557	* 353
Other interest paid on business indebtedness	11,944	2,955	2,916	203,306	32,443	52,062	877
Office expenses	21,920	41,120	44,791	764,257	64,429	209,336	3,303
Pension and profit-sharing plans	* 1,525	* 640	* 359	361,068	* 2,416	319,496	* 262,628
Rent paid on machinery and equipment	37,200	3,030	12,468	139,131	4,991	68,083	* 2,557
Rent paid on other business property	79,294	74,169	29,096	1,241,555	40,937	378,926	20,055
Repairs	9,830	11,456	5,013	190,352	6,594	42,699	* 437
Supplies	99,809	70,724	28,618	429,649	20,368	114,063	14,501
Salaries and wages	61,850	125,258	50,297	3,912,308	126,747	1,351,482	37,322
Taxes paid	14,136	19,658	7,281	507,477	18,853	170,804	6,815
Travel	53,896	57,975	69,593	508,519	15,719	193,043	6,509
Utilities	58,202	79,514	61,953	867,734	34,096	176,900	4,967
Other business deductions	356,279	335,666	183,502	4,616,488	496,519	2,035,253	26,290
Home office business deductions, total	86,880	37,968	25,261	224,919	25,507	75,264	4,166
Depreciation, Form 8829 [3]	17,092	4,831	4,350	33,065	1,107	12,612	* 267
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	* 4	0	0	0
Net income [1,2]	1,128,653	1,183,475	856,535	21,269,112	721,308	8,730,798	381,538
Returns with Schedule C-EZ:							
Number of returns	15,067	18,038	18,554	62,924	8,594	15,842	* 1,313
Business receipts	109,916	102,571	70,451	657,231	148,273	292,972	* 34,241
Business deductions	12,839	25,003	3,189	48,721	971	18,612	* 146
Net income	97,077	77,569	67,262	608,510	147,302	274,360	* 34,095

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Finance and insurance—continued						
	Securities, commodity contracts, and other financial investments—continued				Insurance agents, brokers, and related activities		
	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles
	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	15,805	5,135	1,925	137,089	417,775	327,339	90,435
Business receipts, total [1,2]	4,450,785	947,699	931,340	32,104,128	28,334,773	24,125,046	4,209,726
Income from sales and operations [1]	4,335,094	936,667	890,092	31,479,767	27,561,145	23,471,863	4,089,282
Other business income (loss) [1]	115,691	11,032	* 41,248	624,361	773,628	653,183	120,445
Business deductions, total [1,2]	3,726,680	672,315	1,013,604	25,936,230	17,386,865	14,971,274	2,415,591
Cost of sales and operations, total	2,558,747	368,934	675,228	15,763,089	1,191,992	1,129,633	62,359
Inventory, beginning of year	* 32,614	* 22,053	* 2,423	116,073	35,542	31,887	* 3,655
Cost of labor	* 13,549	0	* 41	80,841	72,552	71,654	* 899
Purchases	1,064,179	* 366,759	* 364,041	9,846,272	105,540	99,455	* 6,085
Materials and supplies	* 9,401	0	0	8,819	26,085	24,559	* 1,526
Other costs	1,474,863	* 21,219	* 308,723	5,839,293	983,524	930,347	53,177
Inventory, end of year	* 35,859	* 41,097	0	128,210	31,252	28,268	* 2,984
Advertising expenses	24,652	2,469	12,186	154,750	700,901	623,138	77,762
Car and truck expenses	38,078	4,113	18,920	372,544	2,227,954	1,822,615	405,339
Commissions	138,531	35,262	* 1,982	918,548	1,706,684	1,462,346	244,338
Contract labor	126,184	12,347	* 2,732	265,183	552,287	406,812	145,475
Depletion	* 91	0	0	693	162	* 107	* 55
Depreciation	29,298	5,501	11,813	165,403	366,772	312,350	54,422
Employee benefit programs	4,374	1,572	* 1,780	63,072	100,183	88,330	11,852
Insurance	15,885	1,021	3,984	100,412	362,604	321,579	41,025
Legal and professional services	12,184	15,519	3,980	272,407	233,929	176,281	57,649
Meals and entertainment deducted	18,632	7,675	4,225	114,769	329,518	278,877	50,641
Mortgage interest	* 1,958	* 1,331	* 187	30,578	67,558	58,427	9,131
Other interest paid on business indebtedness	2,213	3,545	* 982	125,887	130,088	122,094	7,994
Office expenses	31,308	6,654	7,125	231,973	553,552	452,806	100,746
Pension and profit-sharing plans	* 1,392	* 2,261	* 22	57,006	40,800	36,784	4,016
Rent paid on machinery and equipment	7,587	* 333	* 252	67,329	75,757	62,059	13,699
Rent paid on other business property	28,509	8,693	* 17,048	402,127	905,623	804,481	101,141
Repairs	5,963	1,637	* 6,481	47,193	156,252	138,116	18,135
Supplies	6,526	2,059	20,019	115,609	355,094	307,446	47,648
Salaries and wages	93,903	18,919	* 51,178	1,507,954	2,575,864	2,412,374	163,490
Taxes paid	23,936	1,906	4,247	171,337	360,240	328,378	31,862
Travel	25,055	18,784	4,568	234,255	401,870	307,610	94,260
Utilities	23,237	7,011	11,090	189,298	763,794	647,045	116,749
Other business expenses	499,088	144,509	139,497	4,476,608	3,047,927	2,547,685	500,242
Home office business deductions, total	9,343	* 259	* 14,079	84,987	167,922	119,429	48,493
Depreciation, Form 8829 [3]	2,447	* 59	* 97	15,128	41,695	24,253	17,442
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	* 4	* 4	0
Net income less deficit [1,2]	725,233	276,497	-82,264	6,168,383	10,956,438	9,162,216	1,794,222
Net income [1,2]	775,408	336,145	31,985	7,205,722	11,817,006	9,821,741	1,995,265
Deficit [2]	50,176	59,648	114,250	1,037,339	860,568	659,525	201,043

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Finance and insurance—continued						
	Securities, commodity contracts, and other financial investments—continued				Insurance agents, brokers, and related activities		
	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles
	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH NET INCOME							
Number of returns [1]	11,655	2,867	482	82,429	292,603	233,681	58,922
Business receipts, total [1,2]	2,610,171	841,574	400,740	15,229,412	25,660,716	21,813,386	3,847,330
Income from sales and operations [1]	2,573,835	841,129	394,559	14,549,237	25,048,347	21,318,344	3,730,003
Other business income	36,336	* 444	* 6,181	680,175	612,370	495,042	117,328
Business deductions, total [1,2]	1,835,890	505,429	368,755	8,026,432	13,844,530	11,992,379	1,852,151
Cost of sales and operations, total	1,040,868	* 306,478	* 253,905	2,289,785	853,677	794,269	59,408
Inventory, beginning of year	* 17,305	* 12,406	0	84,458	22,071	* 19,947	* 2,124
Cost of labor	* 13,549	0	0	* 24,910	42,667	* 41,768	* 899
Purchases	* 245,828	* 325,754	* 119,498	890,418	105,304	99,226	* 6,078
Materials and supplies	0	0	0	1,462	22,862	* 21,800	* 1,062
Other costs	784,076	* 759	* 134,407	1,381,587	678,721	627,976	50,745
Inventory, end of year	* 19,890	* 32,441	0	93,050	17,948	* 16,449	* 1,499
Advertising expenses	9,607	2,236	* 12,184	129,083	649,636	577,837	71,799
Car and truck expenses	26,379	4,037	* 6,332	282,356	1,657,536	1,374,476	283,060
Commissions	110,953	29,923	* 1,946	520,510	1,053,454	867,492	185,962
Contract labor	96,272	* 4,837	* 2,732	198,784	489,159	382,738	106,422
Depletion	* 91	0	0	461	78	* 56	* 22
Depreciation	25,784	3,912	* 8,856	86,293	309,126	265,745	43,381
Employee benefit programs	4,111	* 1,078	* 488	47,232	93,717	84,093	9,624
Insurance	13,209	768	2,592	69,054	318,460	286,118	32,342
Legal and professional services	9,468	10,976	* 1,857	186,379	196,417	150,298	46,118
Meals and entertainment deducted	10,787	4,479	* 2,250	95,763	274,932	236,467	38,465
Mortgage interest	* 1,853	* 1,331	* 187	17,834	47,064	43,555	* 3,510
Other interest paid on business indebtedness	971	* 1,052	* 798	48,364	118,801	111,273	7,528
Office expenses	17,781	4,267	* 4,469	179,515	490,492	418,056	72,436
Pension and profit-sharing plans	* 1,371	* 180	* 22	55,294	39,157	35,517	3,640
Rent paid on machinery and equipment	6,633	* 326	* 248	58,321	66,057	56,549	9,508
Rent paid on other business property	23,911	6,400	* 15,144	313,416	821,692	734,931	86,761
Repairs	2,778	1,506	* 6,447	31,530	141,059	127,464	13,596
Supplies	5,107	1,643	* 19,885	72,928	295,217	263,942	31,275
Salaries and wages	84,472	5,407	* 5,703	1,218,578	2,434,078	2,307,820	126,259
Taxes paid	21,313	1,686	928	140,063	317,820	294,477	23,343
Travel	9,453	6,622	* 4,008	166,450	299,757	230,718	69,039
Utilities	20,181	5,647	* 6,662	139,443	656,738	566,085	90,653
Other business deductions	285,422	100,476	9,952	1,613,113	2,084,717	1,689,212	395,505
Home office business deductions, total	7,111	* 163	* 1,161	62,662	124,148	88,720	35,428
Depreciation, Form 8829 [3]	* 1,750	* 29	* 96	10,471	19,346	14,852	4,494
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	* 4	* 4	0
Net income [1,2]	775,408	336,145	31,985	7,205,722	11,817,006	9,821,741	1,995,265
Returns with Schedule C-EZ:							
Number of returns	* 1,712	* 994	* 8	11,815	38,488	24,610	13,879
Business receipts	* 16,783	* 66,933	* 61	174,953	215,985	107,690	108,296
Business deductions	* 162	* 12	0	18,291	29,137	13,583	15,554
Net income	* 16,621	* 66,921	* 61	156,662	186,848	94,107	92,741

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Real estate and rental and leasing						
	Total	Real estate				Rental and leasing services	
		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	1,189,781	1,132,188	37,887	826,696	267,605	57,440	19,289
Business receipts, total [1,2]	61,771,880	57,022,372	2,592,615	39,489,732	14,940,025	4,747,066	761,944
Income from sales and operations [1]	59,709,752	55,184,682	2,473,710	38,079,207	14,631,765	4,522,628	744,667
Other business income (loss) [1]	2,062,127	1,837,690	118,905	1,410,525	308,259	224,437	17,277
Business deductions, total [1,2]	40,518,395	36,034,302	2,083,228	22,474,697	11,476,378	4,481,848	695,745
Cost of sales and operations, total	7,928,678	6,801,920	171,823	1,765,387	4,864,711	1,126,123	79,773
Inventory, beginning of year	2,558,561	2,383,717	87,468	284,095	2,012,154	174,209	* 29,565
Cost of labor	342,013	215,103	* 2,975	86,798	125,330	126,910	* 2,599
Purchases	3,930,726	3,400,610	61,958	712,667	2,625,985	530,116	* 66,380
Materials and supplies	634,255	504,150	6,928	136,049	361,172	130,105	* 896
Other costs	3,033,349	2,676,048	87,703	900,779	1,687,566	357,301	* 12,537
Inventory, end of year	2,570,227	2,377,708	75,209	355,002	1,947,496	192,519	* 32,204
Advertising expenses	1,612,788	1,557,547	17,066	1,287,602	252,879	55,241	2,268
Car and truck expenses	5,080,237	4,796,317	82,022	3,747,737	966,558	283,920	119,514
Commissions	2,799,876	2,730,648	33,109	2,427,417	270,123	69,078	36,646
Contract labor	1,113,096	1,056,178	39,548	736,204	280,426	56,918	9,725
Depletion	4,695	4,315	* 140	432	3,742	256	* 8
Depreciation	2,707,482	1,514,818	292,842	886,259	335,717	1,192,520	186,335
Employee benefit programs	96,225	89,714	8,963	58,873	21,879	6,510	* 152
Insurance	583,059	510,705	53,448	336,222	121,036	72,354	7,382
Legal and professional services	1,046,732	994,418	43,796	640,028	310,594	52,046	4,771
Meals and entertainment deducted	564,955	551,333	76,208	384,979	90,146	13,621	1,712
Mortgage interest	590,839	537,011	173,826	192,365	170,819	53,828	4,930
Other interest paid on business indebtedness	497,145	383,343	70,901	123,340	189,102	113,801	10,784
Office expenses	912,467	889,922	21,027	696,073	172,822	22,540	3,384
Pension and profit-sharing plans	55,083	53,639	* 24,000	14,545	15,095	1,444	* 10
Rent paid on machinery and equipment	292,088	249,028	5,791	180,333	62,904	43,060	6,952
Rent paid on other business property	969,101	829,230	60,939	575,440	192,851	139,871	12,806
Repairs	783,217	650,073	145,467	314,773	189,832	133,145	19,438
Supplies	753,220	700,488	22,501	487,447	190,540	52,732	3,788
Salaries and wages	2,040,768	1,694,255	127,025	1,025,624	541,606	346,491	74,742
Taxes paid	901,686	804,872	167,722	454,432	182,718	96,719	11,212
Travel	585,522	556,567	29,326	353,379	173,862	28,956	1,349
Utilities	1,683,024	1,594,506	132,220	1,128,132	334,154	88,517	13,470
Other business expenses	6,181,224	5,770,124	266,549	4,091,785	1,411,790	410,296	83,552
Home office business deductions, total	670,766	655,547	16,410	527,972	111,165	15,219	* 1,043
Depreciation, Form 8829 [3]	93,710	92,702	10,191	68,980	13,532	1,008	* 152
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1,2]	21,291,849	21,012,128	500,266	17,048,560	3,463,302	279,525	68,080
Net income [1,2]	25,503,525	24,711,481	766,503	19,013,045	4,931,933	791,070	134,946
Deficit [2]	4,211,677	3,699,353	266,237	1,964,485	1,468,631	511,545	66,866

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Real estate and rental and leasing						
	Total	Real estate				Rental and leasing services	
		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH NET INCOME							
Number of returns [1]	787,463	756,350	17,984	556,861	181,504	31,102	11,319
Business receipts, total [1,2]	53,973,147	50,881,315	1,947,818	36,172,508	12,760,989	3,089,403	580,057
Income from sales and operations [1]	52,447,843	49,444,142	1,896,395	35,004,177	12,543,570	3,001,273	565,806
Other business income	1,525,304	1,437,173	51,423	1,168,331	217,419	88,131	14,251
Business deductions, total [1,2]	28,503,196	26,199,576	1,181,658	17,186,153	7,831,765	2,302,167	445,111
Cost of sales and operations, total	5,522,111	4,866,229	130,140	1,314,838	3,421,251	655,247	53,333
Inventory, beginning of year	976,816	853,695	* 40,636	156,420	656,640	122,487	* 22,361
Cost of labor	290,437	193,081	* 1,925	78,627	112,528	97,356	* 742
Purchases	2,930,388	2,656,522	* 59,522	451,186	2,145,815	273,865	* 46,565
Materials and supplies	390,051	276,949	* 3,872	79,338	193,739	113,101	* 896
Other costs	1,993,974	1,806,797	64,068	713,549	1,029,181	187,177	* 8,404
Inventory, end of year	1,059,555	920,815	* 39,882	164,282	716,652	138,740	* 25,635
Advertising expenses	1,326,397	1,291,629	14,008	1,092,927	184,695	34,767	1,074
Car and truck expenses	3,817,289	3,632,792	58,881	2,868,400	705,510	184,498	72,149
Commissions	2,341,333	2,293,842	18,800	2,067,566	207,477	47,342	* 36,278
Contract labor	870,471	833,700	15,851	600,054	217,795	36,771	8,927
Depletion	3,393	3,162	* 7	430	2,725	* 105	* 1
Depreciation	1,458,023	965,052	147,114	637,965	179,974	492,828	130,132
Employee benefit programs	68,723	65,232	3,480	46,541	15,211	3,491	* 152
Insurance	371,053	337,410	31,237	230,206	75,968	33,643	3,784
Legal and professional services	654,714	639,899	21,403	443,258	175,238	14,630	3,175
Meals and entertainment deducted	422,485	415,718	30,473	316,764	68,481	6,766	1,478
Mortgage interest	312,177	276,103	80,839	117,815	77,449	36,074	* 3,735
Other interest paid on business indebtedness	267,053	223,148	46,001	83,968	93,179	43,905	6,999
Office expenses	658,427	649,101	14,427	510,439	124,235	9,321	3,181
Pension and profit-sharing plans	25,459	24,456	* 235	13,991	10,230	1,003	* 10
Rent paid on machinery and equipment	195,748	172,627	1,640	131,680	39,308	23,121	* 2,118
Rent paid on other business property	711,933	640,549	50,225	450,848	139,477	71,384	* 12,183
Repairs	485,814	433,100	82,318	213,580	137,202	52,713	14,169
Supplies	528,338	493,969	12,006	364,625	117,337	34,369	2,790
Salaries and wages	1,321,596	1,156,380	65,991	702,382	388,007	165,195	17,478
Taxes paid	565,320	518,194	101,466	310,990	105,737	47,031	3,482
Travel	428,835	411,475	14,647	278,065	118,763	17,360	1,179
Utilities	1,184,210	1,132,547	84,246	820,801	227,501	51,663	6,066
Other business deductions	4,323,234	4,105,174	145,709	3,080,145	879,320	217,965	60,193
Home office business deductions, total	574,649	560,315	9,961	449,962	100,392	14,334	* 1,043
Depreciation, Form 8829 [3]	60,765	60,136	1,547	47,386	11,203	* 629	* 152
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	25,503,525	24,711,481	766,503	19,013,045	4,931,933	791,070	134,946
Returns with Schedule C-EZ:							
Number of returns	115,335	110,999	3,524	68,765	38,710	4,337	* 1,493
Business receipts	1,250,670	1,214,218	14,955	826,868	372,395	36,452	* 6,958
Business deductions	163,128	154,119	3,300	101,942	48,877	9,009	* 1,424
Net income	1,087,542	1,060,098	11,654	724,925	323,519	27,444	* 5,534

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Real estate and rental and leasing—continued						Professional, scientific, and technical services
	Rental and leasing services—continued						
	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	* 1,363	* 98	* 2,209	15,971	18,509	* 153	3,227,617
Business receipts, total [1,2]	* 132,099	* 46,998	* 303,761	1,137,359	2,364,904	* 2,442	173,610,221
Income from sales and operations [1]	* 125,312	* 46,998	* 303,442	1,123,724	2,178,485	* 2,442	169,738,109
Other business income (loss) [1]	* 6,787	0	* 319	13,636	186,419	0	3,872,112
Business deductions, total [1,2]	* 137,368	* 40,926	* 310,839	1,099,188	2,197,782	* 2,245	97,200,307
Cost of sales and operations, total	* 81,103	* 15,376	* 109,832	392,991	447,047	* 635	18,695,869
Inventory, beginning of year	* 30,257	* 9,958	* 6,371	47,228	50,830	* 635	896,438
Cost of labor	0	0	0	* 57,633	66,677	0	2,761,242
Purchases	* 1,891	* 10,116	* 90,667	207,108	153,956	0	7,727,898
Materials and supplies	0	0	* 409	70,106	58,694	0	2,314,502
Other costs	* 72,329	* 3,788	* 14,517	62,215	191,916	0	6,006,852
Inventory, end of year	* 23,373	* 8,486	* 2,131	51,299	75,026	0	1,011,061
Advertising expenses	0	* 899	* 5,883	33,106	13,085	0	2,205,457
Car and truck expenses	* 5	* 135	* 6,572	62,391	95,304	0	7,248,262
Commissions	0	* 3,711	* 4,372	16,872	7,476	* 150	1,328,525
Contract labor	* 5,309	0	0	18,733	23,150	0	5,614,852
Depletion	0	0	0	* [4]	248	* 125	26,733
Depreciation	* 3,327	* 850	* 23,748	158,011	820,251	* 143	3,586,873
Employee benefit programs	* 1,032	0	* 124	2,308	2,894	0	737,959
Insurance	* 1,042	* 380	* 5,158	19,694	38,698	0	1,537,800
Legal and professional services	* 1,112	* 262	* 7,057	11,754	27,090	* 268	2,438,116
Meals and entertainment deducted	* 73	* 102	* 35	5,024	6,675	* [4]	1,277,526
Mortgage interest	0	0	0	7,874	41,025	0	261,346
Other interest paid on business indebtedness	* 4,058	* 131	* 945	22,217	75,666	0	648,311
Office expenses	* 50	* 335	* 4,121	5,169	9,482	* 5	2,627,397
Pension and profit-sharing plans	* 403	0	0	* 571	460	0	268,246
Rent paid on machinery and equipment	* 1	0	* 561	13,438	22,108	0	817,608
Rent paid on other business property	* 130	* 4,760	* 35,178	45,803	41,194	0	4,261,278
Repairs	* 11	* 67	* 7,872	22,238	83,519	0	958,513
Supplies	* 3,567	* 172	* 3,214	13,582	28,409	0	2,793,155
Salaries and wages	* 21,502	* 8,694	* 44,351	72,450	124,753	* 21	12,314,343
Taxes paid	* 3,373	* 2,070	* 16,254	36,363	27,447	* 95	1,949,001
Travel	* 1,424	* 181	0	5,827	20,175	0	3,779,526
Utilities	* 1,200	* 1,069	* 14,046	25,563	33,169	0	3,732,016
Other business expenses	* 8,647	* 1,733	* 21,182	88,354	206,829	* 804	15,320,415
Home office business deductions, total	0	0	* 333	* 12,214	1,629	0	2,544,774
Depreciation, Form 8829 [3]	0	0	* 58	* 768	* 29	0	355,076
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	* 3,476
Net income less deficit [1,2]	* -5,251	* 6,072	* -7,077	50,542	167,158	* 197	76,494,495
Net income [1,2]	* 4,671	* 6,072	* 13,259	146,105	486,016	* 975	82,623,253
Deficit [2]	* 9,922	0	* 20,336	95,563	318,858	* 779	6,128,758

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Real estate and rental and leasing—continued						Professional, scientific, and technical services
	Rental and leasing services—continued						
	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH NET INCOME							
Number of returns [1]	* 41	* 98	* 338	8,527	10,780	* 11	2,394,759
Business receipts, total [1,2]	* 19,451	* 46,998	* 118,943	712,995	1,610,959	* 2,428	160,567,012
Income from sales and operations [1]	* 12,664	* 46,998	* 118,875	705,546	1,551,384	* 2,428	157,202,451
Other business income	* 6,787	0	* 69	7,449	59,576	0	3,364,562
Business deductions, total [1,2]	* 14,780	* 40,926	* 105,685	569,803	1,125,863	* 1,453	77,954,707
Cost of sales and operations, total	* 9,142	* 15,376	* 62,729	219,592	295,075	* 635	15,348,428
Inventory, beginning of year	* 30,257	* 9,958	* 2,604	* 34,053	23,254	* 635	583,663
Cost of labor	0	0	0	* 46,132	* 50,483	0	2,363,174
Purchases	* 1,891	* 10,116	* 62,067	* 65,608	87,618	0	6,151,940
Materials and supplies	0	0	0	* 64,860	* 47,345	0	2,034,187
Other costs	* 368	* 3,788	0	* 41,176	133,440	0	4,893,246
Inventory, end of year	* 23,373	* 8,486	* 1,942	* 32,238	47,066	0	677,782
Advertising expenses	0	* 899	* 3,801	21,139	7,855	0	1,794,249
Car and truck expenses	0	* 135	* 1,717	40,522	69,975	0	5,480,395
Commissions	0	* 3,711	0	* 3,677	3,676	* 150	1,037,788
Contract labor	0	0	0	12,812	15,031	0	4,861,293
Depletion	0	0	0	0	* 104	* 125	18,032
Depreciation	0	* 850	* 293	40,032	321,522	* 143	2,423,419
Employee benefit programs	0	0	* 124	* 1,486	1,729	0	589,916
Insurance	* 439	* 380	* 1,706	6,529	20,803	0	1,260,425
Legal and professional services	* 83	* 262	* 68	3,841	7,201	* 185	1,892,585
Meals and entertainment deducted	* 70	* 102	* 29	423	4,664	* [4]	995,615
Mortgage interest	0	0	0	* 5,973	26,367	0	173,890
Other interest paid on business indebtedness	0	* 131	* 900	8,766	27,109	0	441,284
Office expenses	* 44	* 335	* 137	1,039	4,584	* 5	2,114,412
Pension and profit-sharing plans	0	0	0	* 571	* 422	0	248,980
Rent paid on machinery and equipment	0	0	* 325	* 8,166	12,511	0	635,088
Rent paid on other business property	* 102	* 4,760	* 13,912	19,443	20,984	0	3,552,848
Repairs	* 6	* 67	* 487	11,842	26,143	0	724,991
Supplies	* 3	* 172	* 1,543	8,720	21,141	0	2,188,600
Salaries and wages	* 2,505	* 8,694	* 10,146	* 40,445	85,927	* 21	10,416,353
Taxes paid	* 350	* 2,070	* 1,199	26,077	13,853	* 95	1,657,894
Travel	* 1,378	* 181	0	979	13,643	0	2,942,151
Utilities	* 394	* 1,069	* 4,387	16,731	23,016	0	2,894,861
Other business deductions	* 265	* 1,733	* 1,848	53,010	100,917	* 94	11,987,717
Home office business deductions, total	0	0	* 333	* 11,346	* 1,612	0	2,047,473
Depreciation, Form 8829 [3]	0	0	* 58	* 401	* 18	0	244,298
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	* 9
Net income [1,2]	* 4,671	* 6,072	* 13,259	146,105	486,016	* 975	82,623,253
Returns with Schedule C-EZ:							
Number of returns	0	0	0	* 2,060	784	0	535,639
Business receipts	0	0	0	* 10,821	18,673	0	6,431,629
Business deductions	0	0	0	* 6,709	* 876	0	559,296
Net income	0	0	0	* 4,112	17,797	0	5,872,333

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Professional, scientific, and technical services —continued						
	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services			
				Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying
	(93)	(94)	(95)	(96)	(97)	(98)	(99)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	354,415	43,829	339,655	256,852	108,316	84,018	51,319
Business receipts, total [1,2]	40,067,658	4,459,072	10,372,519	13,703,529	5,516,541	5,698,240	1,928,208
Income from sales and operations [1]	39,384,310	4,347,729	10,183,733	13,345,821	5,421,973	5,634,927	1,734,558
Other business income (loss) [1]	683,348	111,343	188,787	357,708	94,568	63,313	193,650
Business deductions, total [1,2]	22,655,094	2,374,812	5,824,458	8,888,157	4,002,111	3,609,775	865,479
Cost of sales and operations, total	2,215,650	36,853	548,036	2,211,242	892,581	1,216,026	80,114
Inventory, beginning of year	28,620	* 14	23,817	38,515	* 1,152	32,397	* 3,131
Cost of labor	147,295	* 2,346	348,749	500,326	214,254	232,715	* 40,209
Purchases	104,330	* 1,610	25,434	419,424	87,799	310,896	* 20,330
Materials and supplies	25,498	* 3	36,507	471,648	275,309	186,573	* 8,194
Other costs	1,938,998	33,409	129,349	843,054	321,597	500,228	* 14,031
Inventory, end of year	29,091	* 529	15,820	61,724	* 7,530	46,784	* 5,779
Advertising expenses	963,780	21,812	97,024	82,329	49,276	17,392	11,777
Car and truck expenses	1,046,502	114,311	736,783	776,445	290,857	197,909	221,294
Commissions	195,607	* 53,894	147,734	104,662	65,065	26,554	* 12,956
Contract labor	871,156	138,591	380,359	658,356	321,672	220,631	* 22,836
Depletion	3,914	* 482	* 3	10,888	* 2	10,469	* 417
Depreciation	454,990	52,374	243,987	328,123	154,888	136,493	23,708
Employee benefit programs	222,332	51,057	30,329	104,522	27,503	57,620	* 13,620
Insurance	564,566	49,238	94,620	223,800	104,862	82,044	25,357
Legal and professional services	739,177	34,999	78,746	161,742	61,244	82,688	13,391
Meals and entertainment deducted	211,962	24,707	58,885	74,347	22,024	38,848	12,264
Mortgage interest	94,714	7,239	16,343	17,397	5,352	11,388	* 635
Other interest paid on business indebtedness	176,468	19,970	35,089	46,929	18,107	14,678	8,886
Office expenses	868,387	117,197	246,964	157,371	63,512	52,814	37,291
Pension and profit-sharing plans	94,462	13,688	16,867	15,929	7,653	7,536	* 326
Rent paid on machinery and equipment	188,954	29,756	57,195	83,544	48,866	32,258	* 1,755
Rent paid on other business property	1,785,435	181,710	345,038	274,974	136,167	118,294	14,914
Repairs	166,887	32,938	91,239	174,842	117,994	45,376	8,884
Supplies	413,648	33,167	195,823	371,074	180,154	159,963	22,062
Salaries and wages	4,670,141	676,324	680,590	1,111,645	461,627	489,142	75,099
Taxes paid	594,529	87,611	114,888	184,865	73,953	65,321	17,862
Travel	329,559	35,974	107,240	203,263	43,344	116,837	36,101
Utilities	876,755	95,490	340,241	260,963	113,736	88,764	46,015
Other business expenses	4,664,443	419,809	934,372	1,033,786	646,679	249,861	115,740
Home office business deductions, total	217,003	42,044	194,393	207,212	92,259	66,889	41,582
Depreciation, Form 8829 [3]	32,921	5,646	21,187	24,858	5,028	14,580	3,722
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1,2]	17,412,308	2,084,260	4,548,054	4,820,344	1,514,431	2,093,437	1,062,730
Net income [1,2]	18,024,182	2,100,268	4,756,129	5,332,238	1,746,963	2,307,023	1,125,632
Deficit [2]	611,874	16,008	208,076	511,895	232,532	213,587	62,902

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Professional, scientific, and technical services —continued						
	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services			
				Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying
	(93)	(94)	(95)	(96)	(97)	(98)	(99)
BUSINESSES WITH NET INCOME							
Number of returns [1]	290,049	38,662	288,564	198,720	83,042	61,251	43,285
Business receipts, total [1,2]	38,026,763	4,351,363	9,546,673	12,647,172	4,935,636	5,338,977	1,833,449
Income from sales and operations [1]	37,515,660	4,262,064	9,368,654	12,299,177	4,848,072	5,275,023	1,643,054
Other business income	511,103	89,299	178,019	347,995	87,564	63,954	* 190,395
Business deductions, total [1,2]	20,002,854	2,251,095	4,790,544	7,314,906	3,188,673	3,031,927	707,817
Cost of sales and operations, total	1,825,125	7,713	245,078	2,111,770	829,635	1,201,828	* 57,785
Inventory, beginning of year	27,708	* 14	* 23,643	25,725	* 564	* 21,010	* 2,315
Cost of labor	146,590	* 169	* 152,147	478,388	199,865	232,671	* 32,703
Purchases	100,528	* 1,610	25,317	399,254	82,746	308,859	* 7,250
Materials and supplies	24,720	* 3	34,983	446,812	253,679	184,629	* 6,933
Other costs	1,553,815	* 6,446	24,616	814,116	299,475	496,491	* 10,952
Inventory, end of year	28,236	* 529	* 15,628	52,525	* 6,693	41,833	* 2,368
Advertising expenses	871,768	19,136	87,235	62,716	40,115	10,277	9,551
Car and truck expenses	885,381	110,305	590,337	632,625	224,719	160,909	180,742
Commissions	149,822	* 53,894	93,067	98,175	60,610	26,434	* 11,044
Contract labor	753,857	125,749	351,829	533,090	212,121	205,886	* 22,084
Depletion	3,462	* 482	* 1	4,244	* 2	* 3,865	* 378
Depreciation	386,138	50,206	192,839	237,663	100,367	106,279	18,879
Employee benefit programs	208,997	50,441	24,070	73,000	26,804	28,533	* 12,618
Insurance	505,887	43,050	62,006	177,357	76,966	67,949	21,390
Legal and professional services	669,167	29,862	66,451	133,906	49,624	69,593	11,426
Meals and entertainment deducted	180,430	24,179	50,839	56,193	16,158	30,471	8,441
Mortgage interest	77,300	6,049	12,710	11,569	5,349	* 5,826	* 372
Other interest paid on business indebtedness	116,783	18,686	31,871	36,152	16,713	7,838	7,427
Office expenses	791,360	110,869	196,986	126,213	50,871	35,891	35,774
Pension and profit-sharing plans	89,205	13,664	16,303	13,316	7,496	5,112	* 292
Rent paid on machinery and equipment	167,247	29,631	52,291	55,570	29,955	23,919	* 1,044
Rent paid on other business property	1,599,903	179,723	322,828	210,031	97,844	93,242	* 14,709
Repairs	143,583	29,732	82,172	138,756	93,085	36,951	6,188
Supplies	377,846	32,928	171,782	318,713	157,838	139,791	16,899
Salaries and wages	4,196,773	666,787	618,287	872,824	365,256	359,965	* 69,059
Taxes paid	527,330	84,971	103,798	150,309	56,788	51,865	14,912
Travel	282,915	34,185	96,305	165,041	33,461	97,342	27,720
Utilities	771,919	93,499	301,351	210,422	92,833	70,873	34,959
Other business deductions	4,199,411	389,936	815,632	735,979	473,108	143,254	100,894
Home office business deductions, total	197,410	41,857	172,803	141,367	68,221	44,053	22,640
Depreciation, Form 8829 [3]	25,297	5,573	18,850	15,945	4,276	8,983	1,158
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	18,024,182	2,100,268	4,756,129	5,332,238	1,746,963	2,307,023	1,125,632
Returns with Schedule C-EZ:							
Number of returns	49,212	4,400	78,231	47,390	16,867	15,873	9,220
Business receipts	597,333	29,826	590,746	587,944	175,838	315,509	78,329
Business deductions	64,442	4,278	68,245	26,116	12,257	7,172	* 3,498
Net income	532,891	25,547	522,502	561,828	163,581	308,336	74,832

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued		Specialized design services	Computer systems design services	Other professional, scientific, and technical services		
	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services	Scientific research and development services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	10,156	3,043	243,188	260,377	1,729,301	871,559	42,495
Business receipts, total [1,2]	291,877	268,662	7,284,112	11,558,165	86,165,166	46,809,003	1,203,718
Income from sales and operations [1]	285,795	268,568	7,153,197	11,465,844	83,857,475	45,254,762	1,179,649
Other business income (loss) [1]	* 6,082	* 95	130,915	92,321	2,307,691	1,554,241	24,069
Business deductions, total [1,2]	177,997	232,796	5,124,032	6,535,995	45,797,759	20,790,528	692,162
Cost of sales and operations, total	* 17,183	* 5,338	2,073,383	1,984,606	9,626,099	3,035,462	69,946
Inventory, beginning of year	0	* 1,835	253,626	93,049	458,797	179,656	* 4,665
Cost of labor	* 8,171	* 4,978	171,681	473,240	1,117,605	713,276	* 26,036
Purchases	* 248	* 151	1,230,851	985,091	4,961,159	1,196,687	* 6,954
Materials and supplies	* 1,571	0	259,997	240,138	1,280,711	414,433	21,688
Other costs	* 7,198	0	444,904	285,037	2,332,101	699,216	15,788
Inventory, end of year	* 5	* 1,626	287,676	91,948	524,273	167,805	* 5,184
Advertising expenses	* 3,485	* 399	88,165	171,225	781,124	316,857	14,340
Car and truck expenses	21,511	* 44,874	384,498	427,030	3,762,693	2,023,896	39,912
Commissions	* 66	* 21	34,926	101,013	690,688	393,638	* 3,160
Contract labor	* 841	* 92,376	203,592	452,098	2,910,699	1,679,609	53,836
Depletion	0	0	* 722	* 11	10,713	8,050	0
Depreciation	* 7,988	* 5,046	184,984	230,579	2,091,837	933,006	47,082
Employee benefit programs	* 4,973	* 805	10,247	52,197	267,275	95,814	10,342
Insurance	7,759	* 3,777	36,456	52,316	516,804	218,884	8,730
Legal and professional services	1,720	* 2,698	70,092	106,058	1,247,301	765,642	48,714
Meals and entertainment deducted	* 585	* 625	49,651	82,815	775,158	485,875	17,205
Mortgage interest	0	* 22	17,231	27,736	80,686	39,520	* 936
Other interest paid on business indebtedness	* 4,285	* 974	33,166	21,307	315,380	176,026	5,688
Office expenses	3,504	* 251	82,299	125,059	1,030,120	559,904	16,512
Pension and profit-sharing plans	* 49	* 366	* 703	7,216	119,382	87,567	1,571
Rent paid on machinery and equipment	* 661	* 4	43,892	21,769	392,500	162,284	5,351
Rent paid on other business property	* 3,370	* 2,229	152,411	136,921	1,384,790	589,989	15,715
Repairs	* 1,497	* 1,092	33,658	55,416	403,533	151,141	7,619
Supplies	* 3,025	* 5,869	219,567	219,851	1,340,025	518,041	16,556
Salaries and wages	* 57,033	* 28,745	206,930	652,549	4,316,164	1,569,914	107,252
Taxes paid	11,129	* 16,601	60,939	99,899	806,270	336,716	11,667
Travel	* 5,313	* 1,669	124,391	300,073	2,679,026	1,846,307	59,961
Utilities	7,029	* 5,419	211,234	245,239	1,702,093	876,192	19,743
Other business expenses	10,386	* 11,121	510,961	730,608	7,026,437	3,106,796	98,953
Home office business deductions, total	* 4,005	* 2,477	283,033	203,958	1,397,130	750,727	10,781
Depreciation, Form 8829 [3]	* 910	* 617	30,547	28,817	211,100	127,906	3,497
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	* 1	* 1,727	* 1,748	* 1,748	0
Net income less deficit [1,2]	113,880	35,866	2,169,191	5,027,368	40,432,971	26,047,774	511,747
Net income [1,2]	115,352	* 37,268	2,629,111	5,557,193	44,224,131	28,029,190	639,538
Deficit [2]	* 1,471	* 1,402	459,920	529,825	3,791,160	1,981,417	127,792

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued		Specialized design services	Computer systems design services	Other professional, scientific, and technical services		
	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services	Scientific research and development services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
BUSINESSES WITH NET INCOME							
Number of returns [1]	8,128	* 3,013	153,705	189,528	1,235,532	618,869	29,018
Business receipts, total [1,2]	287,886	* 251,224	6,397,159	10,126,490	79,471,392	43,823,835	1,007,368
Income from sales and operations [1]	281,804	* 251,224	6,283,743	10,035,447	77,437,705	42,488,810	987,671
Other business income	* 6,082	0	113,415	91,043	2,033,687	1,335,025	19,698
Business deductions, total [1,2]	172,534	* 213,955	3,768,048	4,568,808	35,258,452	15,806,311	368,018
Cost of sales and operations, total	* 17,183	* 5,338	1,707,755	1,305,158	8,145,829	2,486,662	52,622
Inventory, beginning of year	0	* 1,835	124,704	69,361	312,508	111,379	* 2,791
Cost of labor	* 8,171	* 4,978	133,180	423,214	1,029,486	674,601	* 19,970
Purchases	* 248	* 151	1,016,085	527,139	4,082,006	831,443	* 6,906
Materials and supplies	* 1,571	0	213,688	126,085	1,187,895	402,367	* 16,076
Other costs	* 7,198	0	358,700	227,763	1,907,790	571,652	* 10,177
Inventory, end of year	* 5	* 1,626	138,603	68,405	373,857	104,780	* 3,298
Advertising expenses	* 2,542	* 231	51,835	144,536	557,023	210,047	12,223
Car and truck expenses	* 21,382	* 44,874	226,215	294,933	2,740,599	1,445,380	24,357
Commissions	* 66	* 21	31,844	59,353	551,633	304,732	* 3,048
Contract labor	* 623	* 92,376	177,854	397,224	2,521,689	1,495,820	34,857
Depletion	0	0	* 27	* 11	9,805	7,591	0
Depreciation	* 7,980	* 4,158	101,322	146,488	1,308,763	572,022	16,979
Employee benefit programs	* 4,973	* 73	4,790	40,370	188,248	67,086	7,433
Insurance	* 7,486	* 3,565	25,772	32,270	414,083	172,048	4,858
Legal and professional services	* 1,478	* 1,785	50,316	77,987	864,895	543,301	18,374
Meals and entertainment deducted	* 561	* 563	37,244	59,230	587,499	372,883	7,187
Mortgage interest	0	* 22	* 1,284	* 3,228	61,751	29,092	* 885
Other interest paid on business indebtedness	* 4,116	* 58	15,421	10,169	212,202	111,330	* 602
Office expenses	* 3,499	* 178	54,900	62,951	771,134	419,071	14,411
Pension and profit-sharing plans	* 49	* 366	* 587	5,839	110,066	80,900	* 1,336
Rent paid on machinery and equipment	* 649	* 4	29,519	10,782	290,048	105,752	* 4,282
Rent paid on other business property	* 3,352	* 883	101,529	102,437	1,036,397	458,003	10,283
Repairs	* 1,497	* 1,035	13,064	28,045	289,640	113,117	2,633
Supplies	* 2,459	* 1,726	128,018	147,401	1,011,913	355,819	6,739
Salaries and wages	* 56,004	* 22,540	149,389	535,481	3,376,811	1,139,453	56,722
Taxes paid	* 10,961	* 15,783	43,293	72,229	675,964	279,057	5,550
Travel	* 5,144	* 1,374	98,910	188,342	2,076,453	1,421,514	31,861
Utilities	* 7,026	* 4,732	127,435	146,603	1,243,632	626,046	13,589
Other business deductions	* 8,929	* 9,794	364,839	553,234	4,928,685	2,327,005	28,248
Home office business deductions, total	* 3,975	* 2,477	217,984	116,062	1,159,990	600,040	8,350
Depreciation, Form 8829 [3]	* 910	* 617	15,619	17,797	145,216	86,236	2,220
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	* 1	0	* 8	* 8	0
Net income [1,2]	115,352	* 37,268	2,629,111	5,557,193	44,224,131	28,029,190	639,538
Returns with Schedule C-EZ:							
Number of returns	* 5,131	* 299	29,225	52,326	274,856	126,317	6,471
Business receipts	* 17,233	* 1,035	350,455	674,468	3,600,856	2,153,482	115,091
Business deductions	* 2,919	* 271	40,075	45,986	310,153	174,444	* 927
Net income	* 14,314	* 764	310,380	628,482	3,290,703	1,979,039	114,164

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Professional, scientific, and technical services—continued			Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued						
	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services	Total
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	128,110	30,621	656,516	2,520,702	2,505,307	15,394	708,012
Business receipts, total [1,2]	7,355,100	806,289	29,991,055	69,315,652	67,438,150	1,877,502	10,877,777
Income from sales and operations [1]	7,183,054	783,908	29,456,102	68,322,127	66,449,923	1,872,203	10,771,826
Other business income (loss) [1]	172,046	22,381	534,954	993,525	988,226	5,299	105,951
Business deductions, total [1,2]	5,234,084	527,807	18,553,178	47,324,668	45,654,280	1,670,389	6,807,750
Cost of sales and operations, total	2,199,318	127,731	4,193,643	12,362,190	11,938,042	424,149	665,150
Inventory, beginning of year	48,378	* 20,095	206,004	360,917	338,562	22,354	73,800
Cost of labor	50,488	0	327,805	1,954,835	1,897,534	57,300	160,195
Purchases	1,301,491	* 9,126	2,446,901	5,607,307	5,373,320	233,987	160,164
Materials and supplies	249,194	* 12,635	582,762	2,289,929	2,280,860	* 9,068	121,184
Other costs	643,205	* 109,122	864,771	2,489,992	2,365,247	124,745	214,603
Inventory, end of year	93,437	* 23,246	234,600	340,789	317,482	23,307	64,796
Advertising expenses	104,114	6,117	339,697	645,248	630,766	14,482	200,948
Car and truck expenses	344,353	53,645	1,300,887	6,440,633	6,366,612	74,021	838,379
Commissions	56,563	* 7,291	230,036	483,917	477,834	* 6,083	53,717
Contract labor	425,181	15,190	736,883	3,440,705	3,428,929	11,776	261,592
Depletion	0	0	2,663	11,452	11,097	* 355	* 40
Depreciation	89,943	10,255	1,011,552	2,087,232	1,934,215	153,017	230,966
Employee benefit programs	12,439	37,203	111,476	131,586	119,485	12,101	7,408
Insurance	40,790	2,432	245,969	1,086,070	1,034,194	51,876	88,868
Legal and professional services	60,892	17,549	354,504	518,965	499,892	19,072	133,733
Meals and entertainment deducted	62,548	6,356	203,174	369,782	359,010	10,771	113,959
Mortgage interest	9,498	* 3	30,729	137,752	120,906	16,846	36,286
Other interest paid on business indebtedness	29,542	* 4,982	99,143	276,222	267,314	8,908	21,815
Office expenses	66,833	12,220	374,651	645,621	631,824	13,798	169,685
Pension and profit-sharing plans	1,293	* 2,927	26,024	18,425	17,586	* 839	3,863
Rent paid on machinery and equipment	22,395	20,473	181,996	381,734	368,084	13,651	84,735
Rent paid on other business property	139,134	7,287	632,664	735,411	704,992	30,420	627,778
Repairs	18,923	4,802	221,050	1,064,363	934,044	130,319	118,434
Supplies	64,212	6,974	734,241	2,519,150	2,469,632	49,518	424,777
Salaries and wages	391,676	78,444	2,168,878	4,565,645	4,349,004	216,641	410,906
Taxes paid	55,160	11,095	391,633	795,057	750,557	44,500	113,326
Travel	120,857	11,281	640,620	672,122	661,773	10,349	334,033
Utilities	144,172	19,655	642,331	1,628,697	1,604,533	24,164	346,095
Other business expenses	639,471	57,605	3,123,612	5,307,880	4,976,082	331,798	1,167,649
Home office business deductions, total	132,360	6,292	496,969	607,709	606,776	* 933	296,660
Depreciation, Form 8829 [3]	14,851	1,145	63,700	67,097	67,041	* 56	37,758
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	* 45	* 45	0	0
Net income less deficit [1,2]	2,136,543	278,257	11,458,650	22,048,434	21,841,309	207,125	4,088,697
Net income [1,2]	2,422,264	345,511	12,787,628	25,084,014	24,798,674	285,340	4,744,706
Deficit [2]	285,721	67,254	1,328,977	3,035,580	2,957,365	78,215	656,009

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Professional, scientific, and technical services—continued			Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued						
	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services	Total
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
BUSINESSES WITH NET INCOME							
Number of returns [1]	90,606	20,592	476,446	2,102,839	2,090,641	12,198	562,096
Business receipts, total [1,2]	6,517,824	731,714	27,390,651	61,587,391	60,117,687	1,469,704	9,669,166
Income from sales and operations [1]	6,345,987	709,778	26,905,458	60,756,984	59,291,585	1,465,399	9,594,455
Other business income	171,837	* 21,935	485,193	830,407	826,102	4,304	74,711
Business deductions, total [1,2]	4,095,412	386,202	14,602,509	36,507,623	35,323,260	1,184,363	4,924,520
Cost of sales and operations, total	1,865,675	127,717	3,613,152	10,149,285	9,879,291	269,994	424,972
Inventory, beginning of year	26,093	* 20,095	152,152	267,120	254,806	* 12,313	70,666
Cost of labor	48,400	0	286,514	1,579,749	1,549,265	* 30,484	128,623
Purchases	1,238,822	* 9,112	1,995,723	4,585,976	4,441,927	144,049	144,039
Materials and supplies	243,278	* 12,635	513,539	2,164,483	2,163,098	* 1,386	47,401
Other costs	385,050	* 109,122	831,789	1,804,618	1,712,493	92,125	96,503
Inventory, end of year	75,968	* 23,246	166,565	252,661	242,298	* 10,363	62,260
Advertising expenses	72,400	5,033	257,320	458,392	445,696	12,696	170,442
Car and truck expenses	236,652	16,744	1,017,466	4,978,277	4,914,255	64,021	581,576
Commissions	54,441	* 3,505	185,908	436,629	430,703	* 5,926	48,759
Contract labor	316,910	15,040	659,062	2,966,087	2,956,356	9,730	229,039
Depletion	0	0	2,214	7,153	7,153	0	* 28
Depreciation	74,332	7,468	637,963	1,354,567	1,264,815	89,752	144,988
Employee benefit programs	10,056	7,615	96,057	102,087	92,950	9,137	5,966
Insurance	35,914	1,889	199,374	825,505	784,233	41,272	65,525
Legal and professional services	37,233	15,419	250,568	385,311	372,383	12,928	97,364
Meals and entertainment deducted	40,285	3,487	163,658	274,896	265,120	9,776	75,634
Mortgage interest	6,958	0	24,817	96,468	84,762	* 11,706	22,758
Other interest paid on business indebtedness	24,594	* 4,982	70,694	192,500	186,561	5,938	14,367
Office expenses	48,848	4,928	283,875	457,672	445,887	11,785	121,728
Pension and profit-sharing plans	1,265	* 2,924	23,641	15,772	14,933	* 839	3,213
Rent paid on machinery and equipment	14,549	* 10,661	154,804	255,262	242,732	12,530	63,561
Rent paid on other business property	85,595	4,945	477,571	540,318	513,745	26,573	469,932
Repairs	11,808	2,420	159,661	735,010	627,315	107,695	75,042
Supplies	45,201	5,030	599,123	1,946,417	1,907,722	38,695	309,550
Salaries and wages	299,537	71,421	1,809,679	3,322,312	3,172,384	149,928	327,647
Taxes paid	45,805	10,450	335,102	625,012	591,473	33,539	91,143
Travel	105,660	8,749	508,669	455,204	446,882	8,322	235,092
Utilities	104,147	12,192	487,658	1,203,554	1,183,454	20,101	226,977
Other business deductions	442,461	39,157	2,091,814	3,848,720	3,618,171	230,549	850,997
Home office business deductions, total	112,665	4,428	434,507	484,612	483,678	* 933	211,270
Depreciation, Form 8829 [3]	12,467	* 852	43,442	47,463	47,407	* 56	21,406
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	* 45	* 45	0	0
Net income [1,2]	2,422,264	345,511	12,787,628	25,084,014	24,798,674	285,340	4,744,706
Returns with Schedule C-EZ:							
Number of returns	15,588	8,044	118,435	758,092	754,998	* 3,094	212,832
Business receipts	101,811	77,679	1,152,793	5,967,146	5,941,037	* 26,109	984,333
Business deductions	10,099	* 560	124,124	655,423	653,532	* 1,891	129,843
Net income	91,713	77,119	1,028,669	5,311,723	5,287,505	* 24,218	854,489

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Health care and social assistance						
	Total	Ambulatory health care services					
		Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	2,189,006	1,118,168	188,183	30,866	74,757	39,606	18,015
Business receipts, total [1,2]	122,333,143	100,239,487	32,888,470	3,359,207	27,207,481	5,092,814	4,157,566
Income from sales and operations [1]	120,315,735	98,716,933	32,047,896	3,224,994	27,098,095	5,045,950	4,106,559
Other business income (loss) [1]	2,017,408	1,522,554	840,574	134,213	109,385	46,864	51,007
Business deductions, total [1,2]	72,830,913	59,013,273	16,983,274	1,487,405	18,055,458	3,289,978	2,981,458
Cost of sales and operations, total	6,275,830	5,553,068	1,224,879	48,634	1,548,131	219,944	794,674
Inventory, beginning of year	309,202	286,219	54,317	* 11,261	13,029	* 4,151	93,630
Cost of labor	1,176,815	1,014,364	51,963	* 21,620	275,011	* 7,182	* 10,330
Purchases	1,905,061	1,733,632	265,489	* 1,722	190,371	161,716	585,646
Materials and supplies	1,100,475	1,017,358	330,696	* 3,589	345,587	* 12,774	120,353
Other costs	2,123,313	1,820,128	596,838	* 21,094	741,092	45,148	80,472
Inventory, end of year	339,037	318,632	74,424	* 10,653	16,958	* 11,028	95,757
Advertising expenses	1,178,179	1,041,372	198,912	14,846	353,828	161,048	47,294
Car and truck expenses	3,773,930	2,700,572	398,282	82,456	180,776	82,558	56,549
Commissions	415,873	355,702	121,431	* 10,153	77,497	5,921	* 1,873
Contract labor	2,561,438	2,142,753	695,291	93,099	408,686	152,510	63,041
Depletion	5,395	5,116	2,917	0	* 1,027	0	* 261
Depreciation	2,454,133	2,016,730	505,006	37,576	875,416	122,269	116,104
Employee benefit programs	669,556	586,930	236,971	5,115	187,605	27,279	36,364
Insurance	2,160,262	1,910,670	905,335	65,607	381,702	100,889	40,577
Legal and professional services	1,429,660	1,278,255	440,983	53,932	256,202	84,427	37,758
Meals and entertainment deducted	1,181,555	386,911	86,995	14,476	63,189	32,568	9,301
Mortgage interest	349,278	227,104	33,761	* 2,859	110,953	35,682	3,451
Other interest paid on business indebtedness	515,360	448,182	89,205	5,464	213,954	17,745	23,790
Office expenses	1,843,026	1,639,432	432,616	72,609	435,235	150,515	73,983
Pension and profit-sharing plans	391,483	386,784	168,445	8,009	172,710	5,055	8,749
Rent paid on machinery and equipment	636,813	512,609	169,905	8,522	86,962	46,695	12,735
Rent paid on other business property	5,452,944	4,719,160	1,372,723	221,554	1,115,015	489,495	273,163
Repairs	984,195	697,324	178,365	13,391	248,057	50,854	21,657
Supplies	4,323,740	3,418,825	1,015,568	38,189	1,377,995	243,543	69,601
Salaries and wages	17,043,803	14,487,145	4,205,075	211,081	6,082,280	563,879	758,749
Taxes paid	2,344,538	1,933,855	543,752	40,902	737,006	88,752	101,618
Travel	1,046,572	869,107	246,647	69,206	99,706	53,573	16,608
Utilities	2,510,516	1,789,418	415,227	65,166	435,005	145,050	68,195
Other business expenses	11,570,414	9,400,613	3,224,011	272,929	2,578,515	387,158	342,656
Home office business deductions, total	1,472,605	407,710	67,656	31,477	25,295	22,538	* 1,005
Depreciation, Form 8829 [3]	164,524	46,067	11,943	3,056	2,332	* 1,813	* 232
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	* 3,521	* 3,521	* 3,516	* 5	0	0	0
Net income less deficit [1,2]	49,670,939	41,376,560	15,905,859	1,871,803	9,156,089	1,802,837	1,185,827
Net income [1,2]	52,336,004	43,171,004	16,210,672	1,888,793	9,285,815	1,834,955	1,199,829
Deficit [2]	2,665,065	1,794,444	304,813	16,990	129,726	32,118	14,001

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Health care and social assistance						
	Total	Ambulatory health care services					
		Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)
BUSINESSES WITH NET INCOME							
Number of returns [1]	1,831,747	905,614	150,794	27,581	67,151	33,890	16,567
Business receipts, total [1,2]	113,814,133	94,354,536	31,205,866	3,281,441	26,387,809	4,712,669	3,918,921
Income from sales and operations [1]	112,014,363	93,005,763	30,453,969	3,152,825	26,300,802	4,665,852	3,868,077
Other business income	1,799,770	1,348,772	751,897	128,616	87,007	46,817	50,844
Business deductions, total [1,2]	61,483,584	51,189,079	14,995,357	1,392,647	17,106,035	2,877,714	2,719,092
Cost of sales and operations, total	5,017,927	4,431,151	1,049,197	* 31,754	1,466,627	137,642	735,565
Inventory, beginning of year	258,291	238,276	45,100	* 10,858	13,029	* 3,795	84,514
Cost of labor	799,883	678,271	51,311	* 21,620	233,163	* 7,182	* 10,213
Purchases	1,486,426	1,348,256	228,507	* 1,722	183,101	80,608	546,130
Materials and supplies	1,046,203	987,814	328,645	* 3,589	336,759	* 12,739	120,237
Other costs	1,720,872	1,453,166	461,238	* 4,254	717,534	42,672	65,023
Inventory, end of year	293,748	274,632	65,602	* 10,290	16,958	* 9,355	90,551
Advertising expenses	950,906	875,363	172,882	14,539	326,677	145,128	40,736
Car and truck expenses	2,812,414	2,031,871	361,064	81,449	178,156	77,908	54,822
Commissions	318,426	262,033	83,565	* 10,153	76,220	5,822	* 1,873
Contract labor	2,181,071	1,847,041	528,749	92,812	377,615	107,745	62,337
Depletion	5,392	5,113	2,917	0	* 1,027	0	* 261
Depreciation	2,072,195	1,817,572	433,685	35,075	826,621	108,347	112,148
Employee benefit programs	611,936	555,620	229,282	3,787	181,057	27,192	33,158
Insurance	1,914,612	1,724,385	847,426	61,366	372,768	87,742	37,287
Legal and professional services	1,186,688	1,073,380	364,636	47,868	245,738	74,407	36,545
Meals and entertainment deducted	992,403	329,580	76,232	13,750	61,667	31,549	9,136
Mortgage interest	280,810	206,823	31,803	* 2,859	103,606	34,064	3,447
Other interest paid on business indebtedness	409,011	372,892	69,167	5,178	204,959	16,586	19,765
Office expenses	1,583,252	1,434,917	402,356	70,682	425,620	136,669	60,674
Pension and profit-sharing plans	382,927	380,373	166,427	8,009	170,780	5,018	8,749
Rent paid on machinery and equipment	519,993	434,226	139,904	8,522	80,971	37,314	12,230
Rent paid on other business property	4,797,069	4,222,351	1,258,147	208,395	1,065,349	450,486	232,997
Repairs	794,887	603,647	163,439	13,374	240,983	47,420	20,475
Supplies	3,758,652	3,113,184	948,955	37,692	1,326,425	220,808	67,289
Salaries and wages	15,259,829	13,392,004	3,936,239	200,910	5,840,464	503,997	687,099
Taxes paid	2,062,439	1,757,665	509,758	37,181	714,684	80,226	93,266
Travel	877,462	739,595	210,059	66,851	92,653	51,142	14,794
Utilities	2,078,793	1,567,069	373,076	63,089	424,164	129,842	64,122
Other business deductions	9,092,821	7,541,329	2,572,858	247,109	2,273,245	338,092	307,675
Home office business deductions, total	1,282,114	372,230	60,214	30,088	25,247	22,538	* 941
Depreciation, Form 8829 [3]	127,881	40,162	9,503	3,048	2,302	* 1,812	* 230
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	* 3,518	* 3,518	* 3,513	* 5	0	0	0
Net income [1,2]	52,336,004	43,171,004	16,210,672	1,888,793	9,285,815	1,834,955	1,199,829
Returns with Schedule C-EZ:							
Number of returns	592,808	243,907	36,093	3,835	3,358	* 1,847	3,572
Business receipts	5,378,241	2,735,238	757,238	27,160	41,125	* 2,685	55,509
Business deductions	453,029	231,949	42,052	5,315	3,690	* 1,247	* 3,028
Net income	4,925,213	2,503,290	715,186	21,845	37,434	* 1,437	* 52,481

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued						Hospitals
	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	178,190	8,900	193,664	26,480	317,612	41,897	5,596
Business receipts, total [1,2]	9,491,310	1,519,518	6,378,012	1,076,219	7,164,439	1,904,451	672,097
Income from sales and operations [1]	9,361,974	1,514,884	6,290,592	1,076,131	7,069,907	1,879,950	667,820
Other business income (loss) [1]	129,336	* 4,634	87,420	* 87	94,533	24,501	4,277
Business deductions, total [1,2]	4,996,474	980,806	3,852,790	731,836	4,578,019	1,075,777	331,994
Cost of sales and operations, total	411,673	18,721	469,608	64,773	641,902	110,129	* 21,659
Inventory, beginning of year	54,062	0	18,143	* 16,341	* 15,286	* 6,000	* 1
Cost of labor	* 208,318	* 2,523	80,975	* 764	354,052	* 1,625	0
Purchases	156,295	* 113	115,822	* 7,085	180,377	* 68,994	* 23,123
Materials and supplies	25,327	* 10,731	128,855	* 18,325	16,418	* 4,703	* 2,414
Other costs	22,004	* 5,353	145,911	38,443	89,446	34,326	* 35
Inventory, end of year	54,334	0	20,097	* 16,186	* 13,677	* 5,519	* 3,914
Advertising expenses	82,148	23,401	82,732	7,257	60,044	9,862	1,365
Car and truck expenses	562,895	20,120	409,540	57,098	767,998	82,302	7,587
Commissions	9,672	* 1,627	19,936	* 13,878	70,610	* 23,104	* 212
Contract labor	272,374	19,348	154,516	60,508	172,641	50,739	9,858
Depletion	* 9	0	* 899	* 3	0	0	* [4]
Depreciation	123,980	29,270	113,288	20,158	43,266	30,397	9,157
Employee benefit programs	28,282	6,480	27,257	6,975	18,654	5,949	* 5,898
Insurance	113,068	59,858	111,984	23,525	87,848	20,276	8,365
Legal and professional services	153,995	26,798	84,658	55,526	61,557	22,419	8,196
Meals and entertainment deducted	60,490	5,973	44,130	2,324	50,623	16,841	2,540
Mortgage interest	3,090	* 13	7,595	* 1,073	27,407	* 1,221	* 313
Other interest paid on business indebtedness	16,310	6,435	13,354	9,176	48,222	4,526	3,451
Office expenses	220,952	49,120	98,974	8,086	72,263	25,081	1,294
Pension and profit-sharing plans	7,284	3,523	9,475	* 2,653	* 534	* 347	* 65
Rent paid on machinery and equipment	68,008	8,818	67,717	8,112	29,640	5,495	* 1,090
Rent paid on other business property	643,892	166,256	268,278	25,880	121,389	21,515	10,376
Repairs	46,025	11,865	48,123	9,735	54,925	14,326	1,723
Supplies	130,963	81,826	204,235	31,356	180,753	44,796	7,346
Salaries and wages	676,346	221,442	423,428	105,789	1,104,978	134,098	107,754
Taxes paid	117,300	29,482	81,236	28,252	147,800	17,756	12,834
Travel	105,012	4,027	155,352	25,022	72,002	21,949	3,881
Utilities	245,706	43,983	140,593	25,415	173,571	31,508	4,043
Other business expenses	760,022	140,562	730,335	134,900	457,801	371,724	100,249
Home office business deductions, total	133,898	* 1,857	63,380	* 2,536	52,973	5,094	* 2,739
Depreciation, Form 8829 [3]	13,253	* 804	7,287	0	4,454	894	* 242
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
Net income less deficit [1,2]	4,596,369	538,712	2,551,658	344,381	2,589,506	833,518	340,103
Net income [1,2]	4,825,511	557,061	2,866,388	414,660	3,187,298	900,021	355,503
Deficit [2]	229,143	* 18,349	314,729	70,279	597,792	66,503	* 15,399

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued						Hospitals
	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)
BUSINESSES WITH NET INCOME							
Number of returns [1]	138,975	8,099	153,877	22,637	252,926	33,117	3,971
Business receipts, total [1,2]	8,849,470	1,478,810	5,672,958	912,296	6,227,955	1,706,342	615,382
Income from sales and operations [1]	8,773,798	1,474,270	5,587,327	912,215	6,133,837	1,682,793	611,147
Other business income	75,672	* 4,540	85,631	* 81	94,118	23,549	* 4,235
Business deductions, total [1,2]	4,023,959	921,749	2,807,896	497,636	3,040,656	806,338	259,879
Cost of sales and operations, total	293,105	18,721	324,069	37,681	258,729	78,060	* 14,244
Inventory, beginning of year	* 31,071	0	17,697	* 16,341	* 11,135	* 4,738	* 1
Cost of labor	* 95,610	* 2,523	* 52,692	* 120	202,846	* 991	0
Purchases	156,073	* 113	70,044	* 5,234	12,623	* 64,099	* 16,591
Materials and supplies	20,703	* 10,731	116,638	* 18,011	* 15,891	* 3,871	* 1,531
Other costs	21,161	* 5,353	86,512	* 14,161	* 25,745	* 9,512	* 35
Inventory, end of year	* 31,512	0	19,515	* 16,186	* 9,511	* 5,151	* 3,914
Advertising expenses	66,015	21,364	44,239	3,427	35,835	4,521	* 607
Car and truck expenses	449,228	19,959	273,843	25,268	446,397	63,776	4,398
Commissions	8,252	* 3	16,745	* 87	36,456	* 22,857	* 169
Contract labor	263,093	16,853	135,554	53,834	162,436	46,013	9,017
Depletion	* 9	0	* 899	0	0	0	* [4]
Depreciation	110,241	28,197	87,669	12,243	36,809	26,539	7,880
Employee benefit programs	23,696	6,333	24,471	* 5,401	16,631	4,612	* 5,556
Insurance	88,585	57,880	90,098	11,205	55,034	14,994	6,129
Legal and professional services	120,406	21,038	60,143	37,939	46,833	17,827	8,183
Meals and entertainment deducted	53,793	5,960	32,173	1,648	29,976	13,696	2,527
Mortgage interest	2,109	* 13	5,566	* 105	22,865	* 386	* 313
Other interest paid on business indebtedness	9,520	6,435	8,300	7,059	24,420	1,502	* 3,326
Office expenses	178,591	33,906	65,321	4,944	39,616	16,537	1,141
Pension and profit-sharing plans	7,152	3,523	7,197	* 2,653	* 517	* 347	* 45
Rent paid on machinery and equipment	57,909	* 7,021	64,394	6,083	15,336	4,541	* 1,087
Rent paid on other business property	542,922	164,133	202,863	12,928	71,968	12,163	* 9,723
Repairs	29,332	9,495	31,843	6,162	29,545	11,580	1,694
Supplies	114,882	78,112	167,225	24,089	89,062	38,645	5,229
Salaries and wages	563,433	213,840	331,351	91,009	933,650	90,011	90,581
Taxes paid	92,453	27,588	57,914	26,243	107,618	10,734	11,788
Travel	89,199	3,921	134,898	20,120	39,687	16,270	2,282
Utilities	209,184	43,572	111,162	21,565	107,006	20,286	3,146
Other business deductions	529,683	132,024	453,608	81,923	323,607	281,506	68,075
Home office business deductions, total	118,090	* 1,857	54,446	* 2,191	52,006	4,611	* 2,739
Depreciation, Form 8829 [3]	12,669	* 804	5,141	0	4,249	* 404	* 242
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	4,825,511	557,061	2,866,388	414,660	3,187,298	900,021	355,503
Returns with Schedule C-EZ:							
Number of returns	17,470	* 1,324	55,271	8,939	99,892	12,306	* 1,979
Business receipts	189,583	* 6,455	448,816	58,380	1,042,215	106,074	* 20,653
Business deductions	22,904	0	47,743	* 4,016	90,968	10,985	* 645
Net income	166,679	* 6,455	401,073	54,364	951,246	95,089	* 20,007

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Health care and social assistance—continued		Arts, entertainment, and recreation			
	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	75,631	989,612	1,476,496	1,201,741	5,202	269,553
Business receipts, total [1,2]	5,042,287	16,379,272	36,054,618	26,931,184	67,563	9,055,871
Income from sales and operations [1]	4,988,008	15,942,974	34,906,705	25,850,445	77,864	8,978,396
Other business income (loss) [1]	54,279	436,299	1,147,913	1,080,739	* -10,301	77,475
Business deductions, total [1,2]	4,261,054	9,224,592	26,931,696	18,374,328	29,402	8,527,966
Cost of sales and operations, total	377,382	323,721	5,183,014	2,944,859	* 8,451	2,229,703
Inventory, beginning of year	* 5,334	17,649	735,549	565,843	* 29,766	139,940
Cost of labor	75,398	87,053	365,058	212,006	* 5,096	147,956
Purchases	26,043	122,263	2,310,889	1,082,329	* 7,789	1,220,771
Materials and supplies	9,437	71,266	582,097	431,241	* 1,012	149,844
Other costs	267,866	35,284	1,920,809	1,189,714	* 1,126	729,970
Inventory, end of year	6,696	9,795	731,389	536,274	* 36,338	158,777
Advertising expenses	40,189	95,253	574,164	407,329	* 852	165,983
Car and truck expenses	213,697	852,073	2,070,910	1,703,150	* 443	367,317
Commissions	6,961	52,998	778,910	727,734	* 16	51,159
Contract labor	118,475	290,353	872,625	701,081	* 343	171,201
Depletion	* 278	* 1	392	319	0	* 72
Depreciation	91,007	337,240	1,636,644	1,052,469	1,208	582,966
Employee benefit programs	60,289	16,439	85,893	37,221	* 94	48,578
Insurance	76,973	164,253	303,551	189,302	* 256	113,993
Legal and professional services	49,286	93,922	522,223	430,195	936	91,092
Meals and entertainment deducted	93,287	698,817	418,013	343,674	231	74,109
Mortgage interest	55,394	66,467	85,322	38,155	* 29	47,138
Other interest paid on business indebtedness	24,462	39,264	175,224	83,863	* 2	91,359
Office expenses	32,476	169,823	364,699	296,308	273	68,118
Pension and profit-sharing plans	3,439	* 1,196	21,130	13,160	0	7,970
Rent paid on machinery and equipment	19,095	104,018	230,588	136,933	* 155	93,499
Rent paid on other business property	221,019	502,389	1,236,189	719,872	* 1,354	514,963
Repairs	78,205	206,944	404,256	257,740	* 393	146,124
Supplies	138,437	759,132	1,009,487	799,336	* 1,706	208,445
Salaries and wages	1,101,553	1,347,351	1,533,488	725,573	* 2,474	805,442
Taxes paid	191,219	206,630	478,385	192,356	* 225	285,804
Travel	28,171	145,414	1,213,822	1,082,970	3,216	127,636
Utilities	139,571	577,484	879,204	601,374	* 1,296	276,534
Other business expenses	994,976	1,074,576	6,000,887	4,150,498	1,794	1,848,594
Home office business deductions, total	100,513	961,643	696,221	628,386	* 82	67,753
Depreciation, Form 8829 [3]	14,076	104,139	86,214	73,222	* 22	12,969
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	* [4]	* [4]	* [4]	0	* [4]
Net income less deficit [1,2]	785,180	7,169,095	9,149,614	8,548,846	38,161	562,608
Net income [1,2]	918,378	7,891,119	13,010,934	11,452,638	53,690	1,504,606
Deficit [2]	133,198	722,024	3,861,320	2,903,793	15,529	941,999

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Health care and social assistance—continued		Arts, entertainment, and recreation			
	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH NET INCOME						
Number of returns [1]	58,831	863,331	941,464	766,701	4,098	170,664
Business receipts, total [1,2]	3,947,604	14,896,611	29,352,185	22,929,080	63,070	6,360,035
Income from sales and operations [1]	3,921,846	14,475,607	28,482,702	22,107,756	62,993	6,311,953
Other business income	25,758	421,005	869,483	821,324	* 77	48,082
Business deductions, total [1,2]	3,029,133	7,005,492	16,356,580	11,488,256	* 9,380	4,858,944
Cost of sales and operations, total	332,207	240,326	3,687,022	2,130,807	* 159	1,556,056
Inventory, beginning of year	* 5,206	14,808	337,418	253,972	0	83,446
Cost of labor	65,552	56,060	274,717	153,877	0	120,839
Purchases	22,672	98,908	1,816,015	889,984	0	926,030
Materials and supplies	* 2,894	53,963	279,485	164,904	0	114,580
Other costs	242,426	25,245	1,331,075	936,003	* 159	394,913
Inventory, end of year	* 6,543	* 8,659	351,687	267,934	0	83,753
Advertising expenses	23,811	51,125	286,591	202,748	* 165	83,678
Car and truck expenses	154,667	621,479	1,135,207	953,214	* 233	181,760
Commissions	6,136	50,088	639,600	606,849	0	32,751
Contract labor	77,835	247,177	593,758	466,862	* 319	126,577
Depletion	* 278	* 1	40	* 23	0	* 18
Depreciation	62,349	184,394	761,538	539,837	* 35	221,666
Employee benefit programs	37,223	13,536	56,579	24,814	0	31,765
Insurance	56,213	127,884	168,966	107,651	0	61,315
Legal and professional services	33,681	71,444	330,112	286,389	* 166	43,556
Meals and entertainment deducted	64,170	596,127	239,149	213,565	* 229	25,355
Mortgage interest	31,414	42,260	38,537	27,408	0	11,129
Other interest paid on business indebtedness	18,066	14,727	51,122	23,590	* 1	27,531
Office expenses	21,717	125,476	218,831	182,609	* 164	36,058
Pension and profit-sharing plans	1,325	* 1,183	10,311	9,472	0	* 839
Rent paid on machinery and equipment	12,763	71,918	167,637	99,511	* 148	67,978
Rent paid on other business property	160,981	404,014	763,092	461,324	* 142	301,625
Repairs	48,625	140,921	177,390	115,449	* 19	61,922
Supplies	98,694	541,545	522,012	425,477	* 156	96,378
Salaries and wages	758,492	1,018,753	844,803	379,107	* 130	465,566
Taxes paid	143,519	149,468	257,540	143,341	0	114,199
Travel	24,488	111,097	772,969	716,662	* 2,992	53,315
Utilities	84,116	424,462	508,505	355,989	* 68	152,448
Other business deductions	688,527	794,889	3,478,378	2,459,454	* 599	1,018,326
Home office business deductions, total	83,138	824,008	493,571	448,770	* 82	44,719
Depreciation, Form 8829 [3]	10,989	76,488	44,208	36,164	0	8,044
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	* [4]	* [4]	0	0
Net income [1,2]	918,378	7,891,119	13,010,934	11,452,638	53,690	1,504,606
Returns with Schedule C-EZ:						
Number of returns	18,187	328,736	332,449	257,146	* 1,456	73,848
Business receipts	104,025	2,518,325	1,666,017	1,369,814	* 10,968	285,235
Business deductions	13,427	207,008	328,491	241,778	* 3,572	83,140
Net income	90,598	2,311,318	1,337,526	1,128,036	* 7,396	202,094

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—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		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	441,877	60,029	30,363	18,625	11,041	381,848	3,116,112
Business receipts, total [1,2]	52,395,083	6,297,283	4,919,490	1,017,679	360,114	46,097,800	94,728,661
Income from sales and operations [1]	51,879,238	6,121,043	4,752,937	1,011,568	356,538	45,758,195	93,391,810
Other business income (loss) [1]	515,845	176,240	166,553	6,111	3,576	339,605	1,336,851
Business deductions, total [1,2]	49,875,038	6,014,539	4,640,719	958,908	414,912	43,860,500	68,268,175
Cost of sales and operations, total	19,949,920	1,008,991	769,439	215,011	24,541	18,940,929	18,928,370
Inventory, beginning of year	665,713	100,887	62,659	* 37,885	* 343	564,826	1,520,114
Cost of labor	1,819,558	184,813	181,628	* 49	* 3,136	1,634,745	2,378,727
Purchases	15,564,835	427,343	206,540	209,323	* 11,480	15,137,493	11,490,989
Materials and supplies	1,490,973	48,724	43,700	* 5,004	* 19	1,442,249	3,882,265
Other costs	1,158,188	356,589	335,628	10,996	* 9,965	801,599	1,216,930
Inventory, end of year	749,347	109,365	60,717	* 48,246	* 402	639,982	1,560,655
Advertising expenses	879,681	130,429	108,481	17,204	4,744	749,252	1,017,994
Car and truck expenses	927,804	119,084	57,221	35,535	26,328	808,721	6,154,333
Commissions	219,335	54,847	48,162	* 358	6,328	164,488	857,576
Contract labor	567,379	96,680	53,783	31,141	11,756	470,700	3,142,837
Depletion	814	* 3	* 3	0	0	811	12,290
Depreciation	1,784,311	547,241	429,776	88,786	28,679	1,237,070	2,435,551
Employee benefit programs	87,942	23,605	21,935	* 261	* 1,408	64,337	125,017
Insurance	717,421	160,553	111,577	36,032	12,944	556,869	1,170,599
Legal and professional services	395,403	74,116	47,022	7,524	19,570	321,287	580,273
Meals and entertainment deducted	131,232	27,772	20,499	1,240	6,032	103,461	432,233
Mortgage interest	471,176	332,477	284,340	36,920	11,217	138,699	274,903
Other interest paid on business indebtedness	315,302	126,514	117,448	8,407	* 659	188,788	362,094
Office expenses	246,017	39,763	19,522	12,756	7,485	206,254	989,656
Pension and profit-sharing plans	11,597	1,315	1,084	* 231	0	10,282	17,301
Rent paid on machinery and equipment	254,484	12,362	10,861	789	* 711	242,122	905,367
Rent paid on other business property	3,555,799	204,659	154,513	36,677	* 13,470	3,351,140	6,283,906
Repairs	987,710	310,442	217,707	71,473	21,261	677,268	1,087,493
Supplies	1,498,569	209,046	153,606	20,128	35,312	1,289,524	4,726,596
Salaries and wages	7,385,507	681,361	568,714	53,861	58,786	6,704,146	5,136,830
Taxes paid	2,144,889	399,386	325,114	54,191	20,081	1,745,502	1,514,913
Travel	142,174	27,121	20,496	5,182	1,444	115,053	689,927
Utilities	2,591,575	566,742	411,593	109,124	46,025	2,024,832	3,707,332
Other business expenses	4,451,253	819,179	648,629	115,051	55,499	3,632,074	6,576,419
Home office business deductions, total	118,784	40,376	38,721	* 1,024	* 631	78,407	681,685
Depreciation, Form 8829 [3]	8,108	2,378	2,143	* 235	0	5,730	84,992
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	* 1,114
Net income less deficit [1,2]	2,560,095	296,850	291,942	58,795	-53,887	2,263,245	26,521,101
Net income [1,2]	5,151,364	767,129	610,821	114,636	41,672	4,384,235	30,842,608
Deficit [2]	2,591,269	470,279	318,879	55,841	95,559	2,120,990	4,321,507

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—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		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
BUSINESSES WITH NET INCOME							
Number of returns [1]	273,171	31,676	19,108	8,701	3,868	241,494	2,492,326
Business receipts, total [1,2]	40,334,335	4,057,873	3,204,646	659,248	193,979	36,276,461	84,460,304
Income from sales and operations [1]	40,028,533	3,994,374	3,145,987	657,742	190,645	36,034,158	83,394,492
Other business income	305,802	63,499	58,659	* 1,506	* 3,334	242,303	1,065,812
Business deductions, total [1,2]	35,199,386	3,290,179	2,593,259	544,612	152,307	31,909,207	53,635,537
Cost of sales and operations, total	15,103,492	580,087	362,151	199,857	* 18,079	14,523,405	15,614,709
Inventory, beginning of year	476,720	66,276	33,318	* 32,751	* 207	410,443	1,076,864
Cost of labor	1,434,713	118,654	115,707	* 49	* 2,898	1,316,059	1,853,372
Purchases	12,123,925	362,505	153,016	* 203,935	* 5,554	11,761,420	9,491,085
Materials and supplies	932,574	18,970	18,967	* 2	0	913,604	3,243,918
Other costs	676,794	89,542	73,322	* 6,566	* 9,654	587,252	1,049,210
Inventory, end of year	541,233	75,859	32,179	* 43,447	* 234	465,374	1,099,741
Advertising expenses	580,837	73,082	60,512	8,818	* 3,753	507,755	737,507
Car and truck expenses	553,285	66,250	42,529	19,226	* 4,495	487,035	4,541,197
Commissions	158,638	41,569	35,481	* 323	* 5,765	117,069	753,225
Contract labor	408,526	60,585	35,735	* 24,160	* 690	347,941	2,581,480
Depletion	* 714	0	0	0	0	* 714	12,244
Depreciation	876,106	253,445	208,050	35,211	10,184	622,661	1,657,034
Employee benefit programs	63,443	10,814	9,262	* 170	* 1,382	52,629	104,224
Insurance	465,311	91,337	73,918	12,900	* 4,518	373,975	878,302
Legal and professional services	211,801	23,681	18,840	3,166	* 1,676	188,120	447,982
Meals and entertainment deducted	60,874	19,158	13,587	836	* 4,735	41,716	305,664
Mortgage interest	188,537	125,115	114,756	* 2,401	* 7,957	63,422	189,255
Other interest paid on business indebtedness	205,673	80,118	76,405	* 3,325	* 389	125,555	244,972
Office expenses	128,276	18,607	12,210	5,690	* 707	109,669	702,086
Pension and profit-sharing plans	11,010	* 1,051	* 839	* 212	0	9,959	7,931
Rent paid on machinery and equipment	112,688	4,255	3,557	* 58	* 640	108,433	667,539
Rent paid on other business property	2,708,784	121,572	99,862	* 21,410	* 300	2,587,212	5,170,306
Repairs	598,161	154,920	132,244	17,082	5,594	443,241	747,567
Supplies	919,494	127,750	114,632	6,816	6,302	791,744	3,649,783
Salaries and wages	5,320,250	399,221	316,120	* 42,951	* 40,149	4,921,029	4,224,132
Taxes paid	1,531,123	233,287	199,434	23,900	9,953	1,297,837	1,232,895
Travel	76,081	10,597	7,721	* 2,818	* 59	65,484	488,875
Utilities	1,720,775	330,597	272,242	45,953	12,402	1,390,178	2,747,443
Other business deductions	3,072,423	435,187	356,826	66,306	12,056	2,637,236	4,962,046
Home office business deductions, total	84,123	* 27,418	* 25,872	* 1,024	* 522	56,705	517,412
Depreciation, Form 8829 [3]	3,892	* 669	* 433	* 235	0	3,224	51,828
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
Net income [1,2]	5,151,364	767,129	610,821	114,636	41,672	4,384,235	30,842,608
Returns with Schedule C-EZ:							
Number of returns	58,394	5,926	* 1,610	* 2,294	* 2,022	52,468	723,278
Business receipts	385,574	34,169	* 11,805	* 14,475	* 7,889	351,405	6,096,770
Business deductions	68,941	* 6,065	* 644	* 5,419	* 1	62,876	695,860
Net income	316,633	28,104	* 11,161	* 9,055	* 7,888	288,529	5,400,910

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	374,888	184,765	81,334	108,789	422,589	2,054,609	264,026	483,267
Business receipts, total [1,2]	24,531,295	11,122,481	7,035,242	6,373,572	14,235,270	52,144,510	3,817,587	5,082,524
Income from sales and operations [1]	24,131,720	10,814,602	6,969,253	6,347,865	14,129,313	51,523,871	3,606,906	4,980,672
Other business income (loss) [1]	399,575	307,879	65,989	25,707	105,957	620,638	210,680	101,853
Business deductions, total [1,2]	21,474,580	9,831,876	6,080,782	5,561,922	10,976,264	33,842,203	1,975,128	3,355,054
Cost of sales and operations, total	9,334,362	4,140,127	2,955,375	2,238,861	4,205,042	5,360,237	28,729	474,809
Inventory, beginning of year	607,123	266,173	126,698	214,252	385,271	527,596	* 125	60,525
Cost of labor	1,004,403	400,370	380,336	223,697	418,876	955,448	0	* 13,928
Purchases	6,172,962	2,954,654	1,807,237	1,411,072	2,319,935	2,973,264	* 24,828	272,246
Materials and supplies	1,786,335	656,284	660,855	469,196	1,207,024	885,176	* 3,730	127,000
Other costs	448,397	148,069	128,221	172,107	262,971	505,395	* 166	78,952
Inventory, end of year	684,858	285,423	147,971	251,464	389,034	486,643	* 120	77,842
Advertising expenses	252,507	100,011	90,926	61,570	143,669	593,314	28,503	64,829
Car and truck expenses	1,238,776	588,897	361,224	288,654	1,359,936	2,959,622	595,999	392,100
Commissions	122,417	102,018	11,434	8,965	98,982	632,011	* 4,165	35,039
Contract labor	760,674	332,656	237,982	190,035	491,900	1,876,615	13,648	103,717
Depletion	* 8,155	* 8,114	0	* 41	* 5	4,130	0	* 136
Depreciation	837,340	407,779	166,678	262,882	384,204	1,170,621	43,386	87,575
Employee benefit programs	59,026	17,357	21,697	19,972	24,181	36,553	* 5,256	993
Insurance	445,636	213,876	118,834	112,926	223,172	493,044	8,747	52,296
Legal and professional services	121,911	57,455	25,170	39,286	81,778	351,699	24,885	101,794
Meals and entertainment deducted	83,477	40,676	28,516	14,285	72,556	231,802	44,398	63,273
Mortgage interest	116,156	34,875	29,366	51,915	38,220	115,025	* 5,502	20,892
Other interest paid on business indebtedness	159,196	72,532	29,766	56,899	51,163	144,209	* 7,527	62,460
Office expenses	193,820	99,145	45,330	49,345	131,143	589,741	74,952	113,008
Pension and profit-sharing plans	1,490	* 178	* 1,014	* 298	* 585	5,906	* 9,320	* 277
Rent paid on machinery and equipment	234,288	104,997	50,103	79,188	53,065	615,664	* 2,350	73,290
Rent paid on other business property	1,091,724	585,172	185,088	321,463	325,082	4,754,755	112,345	103,919
Repairs	327,079	140,224	62,032	124,822	122,174	612,951	25,289	90,374
Supplies	1,129,861	575,933	242,105	311,823	683,354	2,834,338	79,044	202,020
Salaries and wages	1,676,870	688,205	581,314	407,352	698,357	2,759,099	* 2,504	144,526
Taxes paid	648,781	282,628	195,458	170,695	196,153	659,914	10,065	46,823
Travel	97,034	33,697	39,790	23,547	85,326	369,340	138,227	96,802
Utilities	859,256	379,944	201,020	278,293	414,259	2,279,864	153,952	158,516
Other business expenses	1,571,660	765,177	380,377	426,106	874,387	3,673,639	456,733	741,001
Home office business deductions, total	70,396	47,849	13,306	* 9,240	169,324	358,419	83,546	29,005
Depreciation, Form 8829 [3]	11,748	10,252	* 1,067	* 429	22,697	36,010	14,536	1,258
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess-casualty losses and depreciation, Form 8829 [3]	* 1,106	* 1,106	0	0	0	0	* 8	0
Net income less deficit [1,2]	3,066,586	1,290,605	963,926	812,055	3,292,007	18,309,113	1,853,395	1,727,604
Net income [1,2]	4,113,017	1,814,966	1,128,718	1,169,333	3,914,831	20,583,558	2,231,202	2,677,420
Deficit [2]	1,046,431	524,360	164,792	357,279	622,824	2,274,445	377,807	949,816

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2012—Continued

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

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
BUSINESSES WITH NET INCOME								
Number of returns [1]	275,912	134,518	61,845	79,549	319,713	1,699,932	196,769	377,644
Business receipts, total [1,2]	21,141,933	9,709,677	5,780,092	5,652,164	12,320,529	47,424,313	3,573,529	4,132,406
Income from sales and operations [1]	20,857,369	9,494,418	5,733,207	5,629,744	12,246,821	46,888,590	3,401,713	4,086,729
Other business income	284,563	215,259	46,885	22,419	73,708	535,723	171,817	45,677
Business deductions, total [1,2]	17,028,915	7,894,712	4,651,373	4,482,830	8,413,913	26,844,408	1,348,300	1,453,540
Cost of sales and operations, total	7,667,635	3,449,732	2,236,810	1,981,094	3,363,148	4,557,409	* 26,516	192,086
Inventory, beginning of year	465,913	213,319	70,584	182,009	254,972	355,855	* 125	* 1,091
Cost of labor	691,842	310,888	290,947	90,007	368,948	792,581	0	* 17
Purchases	5,091,897	2,511,237	1,237,440	1,343,220	1,868,020	2,506,936	* 24,231	136,173
Materials and supplies	1,509,886	498,368	584,789	426,729	956,922	774,996	* 2,114	58,500
Other costs	405,578	130,995	118,270	156,313	176,874	466,593	* 166	17,749
Inventory, end of year	497,480	215,076	65,219	217,185	262,589	339,551	* 120	21,444
Advertising expenses	189,316	68,829	71,507	48,980	120,955	418,230	9,007	12,931
Car and truck expenses	916,152	404,914	280,346	230,892	1,060,189	2,180,344	384,512	189,388
Commissions	65,857	* 57,607	* 6,588	* 1,662	97,196	588,464	* 1,707	6,352
Contract labor	615,769	250,110	209,160	156,498	311,043	1,644,635	* 10,033	37,966
Depletion	* 8,129	* 8,114	0	* 16	* [4]	4,115	0	* 136
Depreciation	602,436	310,937	125,402	166,098	189,199	827,621	37,779	44,667
Employee benefit programs	50,265	13,909	16,787	19,569	20,436	28,266	* 5,256	* 606
Insurance	353,279	167,442	92,968	92,869	156,914	364,511	3,597	23,363
Legal and professional services	100,518	49,286	18,228	33,004	59,241	272,450	15,773	30,947
Meals and entertainment deducted	55,506	31,492	14,615	9,399	46,070	174,548	29,541	32,128
Mortgage interest	86,362	27,962	26,284	32,116	33,327	69,566	0	* 878
Other interest paid on business indebtedness	116,612	58,920	16,102	41,590	30,442	91,764	* 6,154	3,157
Office expenses	141,513	74,171	31,806	35,537	103,471	409,804	47,298	20,184
Pension and profit-sharing plans	1,450	* 147	* 1,008	* 295	* 508	5,882	* 90	* 210
Rent paid on machinery and equipment	184,729	90,991	36,445	57,293	37,390	443,141	* 2,279	5,379
Rent paid on other business property	813,091	449,698	140,312	223,082	248,418	4,007,099	101,697	63,159
Repairs	225,612	94,167	47,746	83,699	77,386	430,693	13,876	19,664
Supplies	910,279	492,227	164,016	254,036	468,657	2,212,603	58,243	77,996
Salaries and wages	1,433,858	578,091	497,042	358,725	603,068	2,185,279	* 1,927	79,051
Taxes paid	543,547	244,288	159,900	139,359	157,757	527,113	4,477	18,525
Travel	58,570	27,621	20,621	10,328	60,854	267,887	101,564	45,871
Utilities	607,320	292,526	140,337	174,458	296,423	1,739,907	103,793	74,966
Other business deductions	1,196,543	600,463	286,069	310,012	695,671	2,759,415	310,417	364,771
Home office business deductions, total	51,878	38,714	* 4,399	* 8,765	129,371	279,457	56,706	15,344
Depreciation, Form 8829 [3]	6,990	6,106	* 729	* 154	13,084	23,806	7,949	* 924
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess-casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	0
Net income [1,2]	4,113,017	1,814,966	1,128,718	1,169,333	3,914,831	20,583,558	2,231,202	2,677,420
Returns with Schedule C-EZ:								
Number of returns	49,390	23,197	9,066	17,127	84,248	531,603	58,037	247,535
Business receipts	364,746	174,094	58,860	131,793	622,377	4,702,777	406,870	1,493,918
Business deductions	55,562	28,334	* 9,554	17,673	97,137	512,835	30,326	151,452
Net income	309,185	145,759	49,305	114,120	525,240	4,189,942	376,544	1,342,466

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

** Data combined to prevent disclosure of taxpayer information.

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

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

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

[4] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, July 2014.