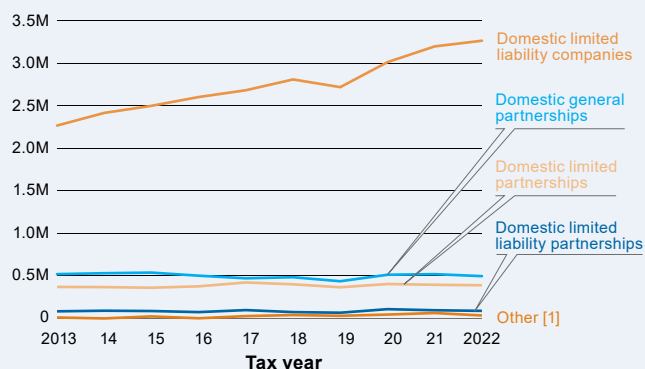


Partnership Returns, 2022



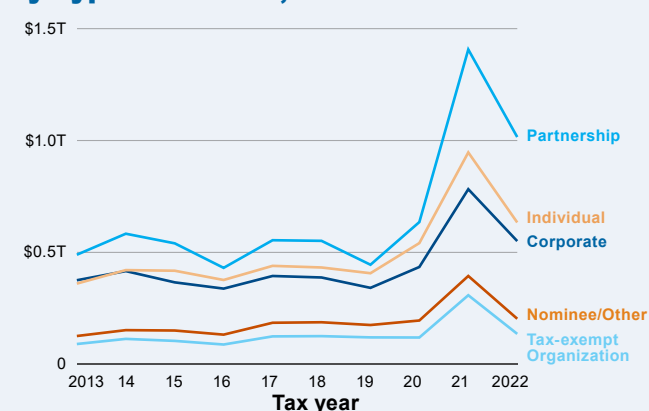
The IRS Statistics of Income (SOI) Division produces a collection of aggregate statistics from a sample of returns partnerships filed each calendar year. SOI based the 2022 study on Forms 1065 filed during Calendar Year 2023. These data reflect partnerships, by industry, total assets, net income (loss), tax credits, and other financial data.

Number of Partnerships by Type of Entity, Tax Years 2013–2022



[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.
Source: IRS, Statistics of Income Division, Partnerships, April 2024.

Partnerships: Income (Loss) Allocations, by Type of Partner, Tax Years 2013–2022



Source: IRS, Statistics of Income Division, Partnerships, April 2024.

Highlights of the Data

- Partnerships filed over 4.5 million returns for Tax Year (TY) 2022, a 0.7% increase over the number filed for 2021. These returns represented more than 28.8 million partners, a 6.0% decrease from the previous year.
- Limited liability companies (LLCs) made up most partnerships (72.7%), surpassing all other entity types for more than two decades.
- Limited partnerships represented only 9.6% of all partnerships but reported 35.4% of all pass-through income and almost half of the total partners (49.0%).
- Real estate and rental and leasing accounted for approximately half (50.7%) of all partnerships and about one third (33.9%) of all partners. The Finance and insurance sector reported the largest shares of total income (loss) minus total deductions or passthrough income (loss) (54.2%), total assets (58.8%), and total receipts (24.0%) for 2022.
- Total assets increased 3.3% between 2021 and 2022, from \$50.8 trillion to \$52.5 trillion.
- Receipts totaled \$12.5 trillion for 2022, up 3.3% from the amount reported for 2021. Pass-through income (loss) decreased 34.3% to \$2.6 trillion for 2022 (down from \$3.9 trillion for 2021).
- Partners classified as partnerships received the largest share of income (loss) allocated to partners, \$1.0 trillion.

Further information about tax statistics is available on the IRS Web site at <https://www.irs.gov/statistics>. Detailed partnership tax statistics are available in "[Partnership Returns, 2022](#)," [SOI Bulletin, Fall 2024](#).

