

Sole Proprietorship Returns, Tax Year 2014

by Adrian Dungan

For Tax Year 2014, there were approximately 24.6 million individual income tax returns that reported nonfarm sole proprietorship activity, a 2.3-percent increase from 2013. Total nonfarm sole proprietorship profits rose to \$317.1 billion for 2014, a 4.9-percent increase from 2013. In constant dollars, they increased by 3.2 percent for 2014. Total profits as a percentage of business receipts were 22.7 percent for 2014, the second highest level in this data series, which began in 1988. The largest percentage increase in profits was reported by the transportation and warehousing sector, which increased 17.7 percent or \$2.2 billion. The professional, scientific, and technical services sector accounted for 24.7 percent of total profits, which was the largest of any sector. Total profits in the sector rose to \$78.2 billion, a 6.5-percent increase for 2014.

For sole proprietorships as a whole, receipts increased 3.9 percent, while deductions increased 3.7 percent. The construction sector reported the largest percentages of total business receipts (15.3 percent) and total business deductions (16.5 percent). The transportation and warehousing sector reported the largest rise in business receipts, with a 10.7-percent increase. Among all industrial sectors, the retail trade sector was the only sector which experienced a downturn in receipts, losing \$4.0 billion or 2.1 percent. This sector also reported the only decrease in deductions, with a decline of \$4.1 billion or 2.2 percent.

Returns and Receipts

Between 2013 and 2014, the number of individual income tax returns reporting nonfarm sole proprietorship activity increased 2.3 percent to 24.6 million (Figure A).¹ The transportation

Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sector, Tax Years 2013 and 2014

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

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	2013	2014	Percentage change	2013	2014	Percentage change	2013	2014	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	24,074.7	24,631.8	2.3	1,341.6	1,393.9	3.9	1,040.4	1,078.5	3.7
Construction	2,700.3	2,732.0	1.2	200.5	213.2	6.4	166.7	177.9	6.7
Specialty trade contractors	2,149.9	2,152.5	0.1	140.5	148.0	5.3	114.0	120.8	6.0
Wholesale trade (merchant wholesalers)	345.9	347.4	0.4	54.8	57.1	4.2	50.2	52.2	4.0
Retail trade	2,379.9	2,399.0	0.8	191.9	187.9	-2.1	181.4	177.4	-2.2
Transportation and warehousing	1,180.4	1,295.6	9.8	95.6	105.9	10.7	83.0	91.1	9.7
Finance and insurance	618.3	626.1	1.3	78.6	81.0	3.1	59.3	60.7	2.4
Real estate and rental and leasing	1,163.4	1,144.6	-1.6	67.7	68.1	0.6	43.9	43.8	-0.2
Real estate	1,104.2	1,091.6	-1.1	63.5	63.9	0.7	39.8	39.5	-0.6
Professional, scientific, and technical services	3,274.6	3,329.4	1.7	174.2	180.9	3.9	100.9	102.8	2.0
Administrative and support and waste management and remediation services	2,601.8	2,639.8	1.5	71.5	74.7	4.5	49.4	52.4	6.1
Health care and social assistance	2,115.8	2,145.7	1.4	119.3	120.1	0.6	71.0	70.6	-0.6
Arts, entertainment, and recreation	1,512.0	1,545.6	2.2	37.9	40.0	5.6	28.8	30.3	5.2
Performing arts, spectator sports, and related industries	1,222.4	1,261.3	3.2	29.1	29.2	0.6	20.2	19.9	-1.7
Other services	3,175.2	3,269.8	3.0	98.0	103.5	5.6	72.6	76.1	4.8
Personal and laundry services	2,132.7	2,205.7	3.4	52.7	56.8	7.8	34.6	37.5	8.4
All other sectors	3,007.2	3,156.9	5.0	151.5	161.4	6.5	133.3	143.3	7.5

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

¹ For 2014, the 24,633,003 nonfarm sole proprietorship returns accounted for an estimated 27,556,784 nonfarm businesses. For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group. The North American Industry Classification System (NAICS) was used to classify data by industries for 2014. These classifications were applied on a "per business" (rather than on a "per establishment") basis for Statistics of Income by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in NAICS, the definitions are consistent. The North American Industry Classification System for industrial coding was introduced in Tax Year 1998. Prior to 1998 industries were classified using the Standard Industrial Classification (SIC). Due to coding changes, comparisons between data by industry from 1998–2014 with 1997 and prior years may show inconsistencies. A reason for this was that several types of sole proprietorships under the NAICS system were classified in completely different industrial groups, which makes prior-year comparisons under the SIC system inappropriate. For example, in 1997, finance, insurance, and real estate were classified as one industry under the SIC system, while, under the NAICS system, the group has been split into two industrial sectors: "finance and insurance" and "real estate and rental and leasing." The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.

and warehousing sector had the largest percentage increase in number of returns among all sectors, increasing 9.8 percent for 2014. The largest sector in terms of number of returns was the professional, scientific, and technical services sector. The number of returns in this sector rose to 3.3 million, an increase of 1.7 percent from 2013. The second largest sector based on returns was the other services sector, which is mainly comprised of personal and laundry services. This sector had a 3.0-percent increase in number of returns to 3.3 million.

Total business receipts (the sum of “income from sales and operations” and “other business income”) for all nonfarm sole proprietorship industries increased 3.9 percent, from \$1,341.6 billion to \$1,393.9 billion.² The industry that had the largest percentage gain in business receipts for 2014 was the transportation and warehousing sector with an increase of 10.7 percent. The construction sector, the largest sector in terms of total receipts at 15.3 percent (Figure J), had the second largest percentage gain, increasing by 6.4 percent from \$200.5 billion to \$213.2 billion. Construction also experienced the largest dollar increase in receipts, which rose by \$12.7 billion. The only industry that showed a decrease in business receipts for 2014 was the retail trade sector, which declined by 2.1 percent. In constant dollar terms, total business receipts for nonfarm sole proprietorships for 2014 increased 2.2 percent to \$1,282.5 billion (Figure B),³ still well below the peak level of \$1,360.7 billion for 2007.

Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home office) in current dollars increased 3.7 percent from \$1,040.4 billion for 2013 to \$1,078.5 billion for 2014 (Figure A).^{4,5} In constant dollars, total business deductions increased 2.0 percent for 2014.

Deductions for the construction sector, the largest sector in terms of total business deductions, increased 6.7 percent from

\$166.7 billion for 2013 to \$177.9 billion for 2014. The second largest sector, the retail trade sector, reported the largest percentage decrease in deductions, dropping 2.2 percent (\$4.1 billion) to \$177.4 billion.

The cost of sales and operations, which represented 38.7 percent of total 2014 business deductions (\$416.8 billion), increased 2.8 percent from 2013 (Figure C). Total business “expenses” (total business deductions minus the cost of sales and operations) were \$661.6 billion for 2014, a 4.2-percent increase from the 2013 amount. The two largest components of total business expenses were car and truck expenses, accounting for \$92.3 billion (14.0 percent), and salaries and wages, accounting for \$86.7 billion (13.1 percent) (Figure D).

Historically, constant dollar depreciation increased almost every year from 1993 through 2003.⁶ From 2004 to 2012, it generally declined (Figure E), but it has increased between 2012 and 2014. Increases in 2003, 2008, and 2010 coincided with legislative changes to section 179 of the Internal Revenue Code that substantially increased the amount of certain investment property that could be expensed in a given year (rather than depreciated over time). Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable section 179 deduction vaulted from \$24,000 in 2002 to \$100,000 in 2003. The change led to a constant dollar depreciation increase of 11.7 percent for 2003, which was the highest growth in depreciation of any year between 1988 and 2014. But the initial jump in depreciation was followed in subsequent years by trends of decreased depreciation, which is consistent with deductions being accelerated into the year of expensing. From 2004 through 2007, constant dollar declines of depreciation were reported for all 4 years. This downward trend was even more evident in 2005, as constant dollar depreciation fell by 11.7 percent, followed by decreases of 3.2 percent for 2006 and 1.0 percent for 2007. During this same 4-year period, section 179 limits gradually

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

Year	Indices	Year	Indices	Year	Indices	Year	Indices
1988	61.974	1995	75.321	2002	85.038	2009	100.00
1989	64.388	1996	76.695	2003	86.729	2010	101.217
1990	66.774	1997	78.009	2004	89.114	2011	103.307
1991	68.993	1998	78.855	2005	91.981	2012	105.213
1992	70.564	1999	80.061	2006	94.812	2013	106.926
1993	72.244	2000	81.883	2007	97.334	2014	108.682
1994	73.781	2001	83.753	2008	99.250		

⁴ Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which are reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners are neither deducted as wages paid on Schedule C nor included as wages received on the Form 1040. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

⁵ Business deductions include the home office business deductions. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited. Starting for 2014, sole proprietors could also use a simplified method to determine these costs by reporting on the Schedule C square footage (up to 300 square feet) used for the home office. The taxpayer then could take \$5 per square foot as the expense. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and “other” expenses on Schedule C.

⁶ Under section 179 of the Internal Revenue Code, the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment that could immediately be deducted on property placed in service after 1992, from \$10,000 to \$17,500. The increase in the constant dollar depreciation deductions for 1993, and subsequent decline for 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 B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2014

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions [1]			Net income less deficit (profits)		
	Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]	
		Amount	Percentage change		Amount	Percentage change		Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	672.0	1,084.3	[3]	545.7	880.5	[3]	126.3	203.8	[3]
1989	692.8	1,076.0	-0.8	560.2	870.0	-1.2	132.7	206.1	1.1
1990	730.6	1,094.1	1.7	589.2	882.4	1.4	141.4	211.8	2.7
1991	712.6	1,032.9	-5.6	571.2	827.9	-6.2	141.5	205.1	-3.1
1992	737.1	1,044.6	1.1	583.1	826.3	-0.2	154.0	218.2	6.4
1993	757.2	1,048.1	0.3	600.8	831.6	0.6	156.5	216.6	-0.8
1994	790.6	1,071.6	2.2	623.8	845.5	1.7	166.8	226.1	4.4
1995	807.4	1,071.9	[4]	638.1	847.2	0.2	169.3	224.7	-0.6
1996	843.2	1,099.5	2.6	666.5	869.0	2.6	176.8	230.5	2.6
1997	870.4	1,115.8	1.5	683.9	876.7	0.9	186.6	239.3	3.8
1998	918.3	1,164.5	4.4	716.2	908.2	3.6	202.3	256.5	7.2
1999	969.3	1,210.8	4.0	761.4	951.1	4.7	207.9	259.7	1.3
2000	1,021.0	1,246.9	3.0	806.4	984.8	3.5	214.7	262.2	1.0
2001	1,016.8	1,214.1	-2.6	799.6	954.8	-3.1	217.4	259.6	-1.0
2002	1,029.7	1,210.9	-0.3	808.9	951.2	-0.4	221.1	260.0	0.2
2003	1,050.2	1,210.9	0.0	820.2	945.7	-0.6	230.3	265.6	2.1
2004	1,139.5	1,278.7	5.6	892.4	1,001.4	5.9	247.6	277.8	4.6
2005	1,222.9	1,329.5	4.0	953.4	1,036.5	3.5	269.9	293.5	5.6
2006	1,278.4	1,348.3	1.4	1,001.1	1,055.9	1.9	278.0	293.2	-0.1
2007	1,324.4	1,360.7	0.9	1,044.3	1,073.0	1.6	280.6	288.2	-1.7
2008	1,317.4	1,327.4	-2.4	1,053.7	1,061.7	-1.1	264.5	266.5	-7.5
2009	1,178.4	1,178.4	-11.2	934.5	934.5	-12.0	244.8	244.8	-8.1
2010	1,195.5	1,181.2	0.2	929.0	917.8	-1.8	267.7	264.5	8.0
2011	1,265.9	1,225.4	3.7	984.2	952.7	3.8	282.6	273.6	3.4
2012	1,301.6	1,237.1	1.0	997.6	948.1	-0.5	304.9	289.8	5.9
2013	1,341.6	1,254.7	1.4	1,040.4	973.0	2.6	302.3	282.7	-2.4
2014	1,393.9	1,282.5	2.2	1,078.5	992.3	2.0	317.1	291.7	3.2

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

[2] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2009 = 100.

[3] Not calculated.

NOTE: Percentages were calculated before rounding.

[4] Less than 0.05 percent.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

increased for inflation, finally rising to \$125,000 for 2007.⁷ For 2008, the section 179 limit was doubled to \$250,000, and there was a 2.5-percent increase in constant dollar depreciation. The \$250,000 limit remained for 2009 and depreciation dropped 17.3 percent, which was the largest decrease since at least 1988. For 2010, the section 179 limit was again doubled to \$500,000, and constant dollar depreciation increased but only by 0.4 percent from \$34.5 billion to \$34.7 billion. The limit was increased

as part of stimulus packages in response to the Great Recession.⁸ The section 179 limit remained \$500,000 for Tax Years 2011 through 2014. For 2011, constant dollar depreciation dropped by 0.7 percent and for 2012 it dropped another 5.6 percent down to \$32.5 billion, the lowest level over the 27 years of this study. For 2013 and 2014, constant dollar depreciation rose by 1.7 percent both years and is \$33.6 billion for 2014, which is almost the same amount as for 1991.

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

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

Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2013 and 2014

[Money amounts are in millions of dollars]

Business deductions	2013	2014	Percentage increase
	(1)	(2)	(3)
Business deductions, total [1]	1,040,388.8	1,078,490.0	3.7
Cost of sales and operations, total	405,646.2	416,840.5	2.8
Inventory, beginning of year	40,341.6	41,257.8	2.3
Cost of labor	32,792.1	33,097.1	0.9
Purchases	259,752.1	256,014.3	-1.4
Materials and supplies	51,766.9	56,559.5	9.3
Other costs	62,627.6	73,156.6	16.8
Inventory, end of year	41,634.1	43,244.8	3.9
Business expenses, total	634,742.5	661,649.5	4.2
Advertising expenses	14,912.6	14,999.7	0.6
Car and truck expenses	89,043.0	92,320.0	3.7
Commissions	14,171.4	14,236.3	0.5
Contract labor	47,646.4	53,539.8	12.4
Depletion	1,047.5	898.4	-14.2
Depreciation [2]	35,378.6	36,568.9	3.4
Employee benefit programs	3,105.4	3,007.7	-3.1
Home office business deductions [2]	9,593.5	9,469.9	-1.3
Depreciation, Form 8829	1,266.3	1,234.8	-2.5
Insurance	17,994.6	18,707.9	4.0
Legal and professional services	11,574.5	12,058.7	4.2
Meals and entertainment deducted	9,511.8	9,539.2	0.3
Mortgage interest	3,426.7	3,190.3	-6.9
Other interest paid on business indebtedness	5,579.3	5,627.4	0.9
Office expenses	12,349.6	12,776.5	3.5
Pension and profit-sharing plans	1,121.9	1,108.5	-1.2
Rent paid on machinery and equipment	9,253.9	10,090.8	9.0
Rent paid on other business property	36,083.4	36,746.5	1.8
Repairs	17,767.5	18,494.6	4.1
Salaries and wages	83,238.9	86,743.0	4.2
Supplies	35,105.2	36,662.7	4.4
Taxes paid	18,850.2	19,358.4	2.7
Travel	14,201.7	15,344.2	8.0
Utilities	31,150.4	31,640.5	1.6
Other business expenses [3]	110,118.4	113,958.2	3.5
Schedule C-EZ business expenses	4,579.0	4,578.1	[4]

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

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

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

[4] Less than 0.05 percent.

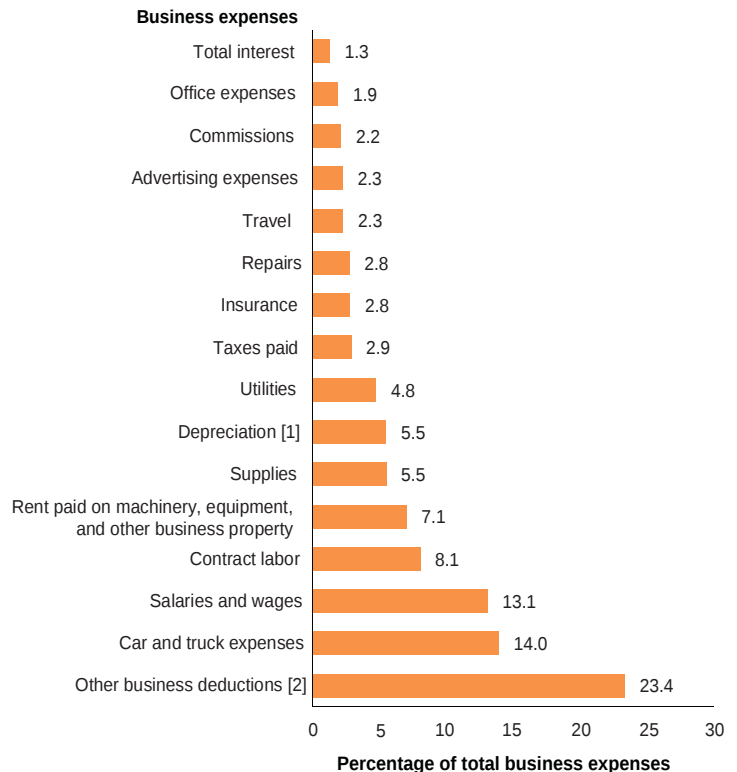
NOTES: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing the Schedule C-EZ, *Net Profit from Business*, a simplified version of Schedule C, *Profit or Loss from Business*. (Schedules C and C-EZ are the sources of nonfarm sole proprietorship statistics.) For Tax Year 2014, 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

Figure D

Components of Nonfarm Sole Proprietorship Business Expenses as a Percentage of Total Business Expenses, Tax Year 2014



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

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

NOTES: "Total business expenses" equals all business deductions minus cost of sales and operations. Percentages are based on an estimated total business expense of \$661.6 billion. Detail may not add to 100 percent because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

report a loss from the business; had only one business as a sole proprietor; had no employees; were not required to file Form 4562, *Depreciation and Amortization*, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and do not add to the totals.

For Tax Year 2014, approximately 5.0 million taxpayers filed the Schedule C-EZ, marking a 3.7-percent increase from the number filed for 2013. In the administrative and support sector (the largest sector of filers of this schedule), taxpayers filed 0.8 million Schedule C-EZ returns, or 30.2 percent of the total sole proprietorship returns for that sector (Figure F).⁹ For 2014, business receipts from Schedule C-EZ filers totaled \$39.8 billion, or 2.9 percent of total business receipts reported. Business

⁹ Based on the NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation services sector. The waste management and remediation services portion makes up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2014

[Money amounts are in billions of dollars]

Tax year	Current dollars [1]			Constant dollars [1]			Percentage change in constant dollars [1]		
	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	145.5	19.2	26.1	234.8	31.0	42.1	[3]	[3]	[3]
1989	152.4	19.7	24.5	236.7	30.6	38.1	0.8	-1.2	-9.6
1990	161.7	20.2	23.7	242.2	30.3	35.5	2.3	-1.1	-6.7
1991	162.4	20.9	23.1	235.4	30.3	33.5	-2.8	0.1	-5.7
1992	173.5	19.5	23.3	245.9	27.6	33.0	4.5	-8.8	-1.4
1993	177.0	20.5	25.0	245.0	28.4	34.6	-0.4	2.7	4.8
1994	187.8	21.0	26.2	254.5	28.5	35.5	3.9	0.3	2.6
1995	191.7	22.5	26.2	254.5	29.8	34.8	[4]	4.8	-1.9
1996	200.1	23.4	27.4	260.9	30.5	35.7	2.5	2.1	2.4
1997	210.5	23.8	28.6	269.8	30.5	36.7	3.4	0.2	2.8
1998	226.2	23.9	29.1	286.8	30.3	36.9	6.3	-0.7	0.7
1999	233.4	25.5	30.6	291.5	31.8	38.3	1.6	4.8	3.6
2000	245.2	30.5	32.2	299.5	37.3	39.3	2.7	17.2	2.7
2001	250.2	32.8	33.4	298.7	39.2	39.9	-0.3	5.1	1.5
2002	257.3	36.2	36.6	302.6	42.5	43.1	1.3	8.7	8.0
2003	269.1	38.8	41.8	310.3	44.7	48.1	2.5	5.1	11.7
2004	290.5	42.9	42.9	326.0	48.2	48.1	5.1	7.7	[4]
2005	314.8	44.8	39.1	342.2	48.7	42.5	5.0	1.2	-11.7
2006	326.8	48.7	39.0	344.7	51.4	41.1	0.7	5.5	-3.2
2007	335.1	54.5	39.6	344.3	56.0	40.7	-0.1	9.0	-1.0
2008	325.3	60.8	41.4	327.7	61.2	41.8	-4.8	9.2	2.5
2009	308.9	64.1	34.5	308.9	64.1	34.5	-5.7	4.7	-17.3
2010	323.2	55.5	35.1	319.3	54.8	34.7	3.4	-14.4	0.4
2011	337.0	54.3	35.6	326.2	52.6	34.5	2.2	-4.1	-0.7
2012	357.1	52.2	34.2	339.4	49.6	32.5	4.0	-5.7	-5.6
2013	357.4	55.1	35.4	334.3	51.6	33.1	-1.5	4.0	1.7
2014	374.5	57.5	36.6	344.6	52.9	33.6	3.1	2.5	1.7

[1] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2009 = 100.

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

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage changes were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

deductions reported on Schedule C-EZ returns accounted for only 0.4 percent of total business deductions for all industries, or \$4.6 billion of the total \$1,078.5 billion. Despite having the largest concentration of Schedule C-EZ filers, the receipts and deductions from Schedule C-EZ filers in the administrative and support services sector accounted for only 8.2 percent of that sector's total business receipts and 1.4 percent of that sector's total business deductions.

Profits and Losses

For 2014, all of the largest 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 Figure G presents the percentage change in profits by selected industrial sector between 2013 and 2014, and Figure H presents selected industrial sector profits for 2014 as a percentage of total profits.¹⁰ Total profits

increased 4.9 percent from \$302.3 billion for 2013 to \$317.1 billion for 2014. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 24.7 percent (\$78.2 billion), and had a 6.5-percent increase in profits for 2014. The second largest sector by profits, health care and social assistance, also reported an increase in profits, rising 2.4 percent to \$49.5 billion. The largest percentage increase in profits was realized in the transportation and warehousing sector, which jumped 17.7 percent for a gain of \$2.2 billion.

In constant dollars, total profits rose by 3.2 percent for 2014 (Figure B). In general, net income less deficit as a percentage of total business receipts for 1988 through 2014 has increased over time from a low of 18.8 percent for 1988, the exceptions being the periods leading up to the recession in the early 2000s and the Great Recession starting in 2008 (Figure I). Since 2010, net income less deficit as a percentage of total business receipts has

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

Figure F

All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sector, Tax Year 2014

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

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	24,631.8	4,995.2	20.3	1,393,884.2	39,791.0	2.9	1,078,490.0	4,578.1	0.4
Construction	2,732.0	469.3	17.2	213,247.0	3,969.9	1.9	177,899.7	431.0	0.2
Wholesale trade (merchant wholesalers)	347.4	38.7	11.1	57,071.7	244.5	0.4	52,212.4	29.0	0.1
Retail trade	2,399.0	320.6	13.4	187,940.6	1,913.0	1.0	177,366.2	278.4	0.2
Transportation and warehousing	1,295.6	156.9	12.1	105,858.1	1,173.9	1.1	91,052.3	175.3	0.2
Finance and insurance	626.1	65.5	10.5	81,021.2	664.6	0.8	60,696.6	65.5	0.1
Real estate and rental and leasing	1,144.6	91.5	8.0	68,090.7	1,205.0	1.8	43,771.8	126.9	0.3
Professional, scientific, and technical services	3,329.4	563.2	16.9	180,908.5	6,908.5	3.8	102,842.7	605.3	0.6
Administrative and support and waste management and remediation services	2,639.8	798.4	30.2	74,734.4	6,152.6	8.2	52,391.6	738.4	1.4
Health care and social assistance	2,145.7	583.9	27.2	120,066.0	5,366.8	4.5	70,587.4	498.7	0.7
Arts, entertainment, and recreation	1,545.6	328.5	21.3	40,016.7	1,540.8	3.9	30,302.2	303.5	1.0
Other services	3,269.8	750.2	22.9	103,484.9	6,155.6	5.9	76,089.4	785.4	1.0
All other sectors	3,156.9	828.5	26.2	161,444.3	4,495.7	2.8	143,277.7	540.8	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, October 2016.

Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sector, Tax Years 2013 and 2014

[Money amounts are in billions of dollars]

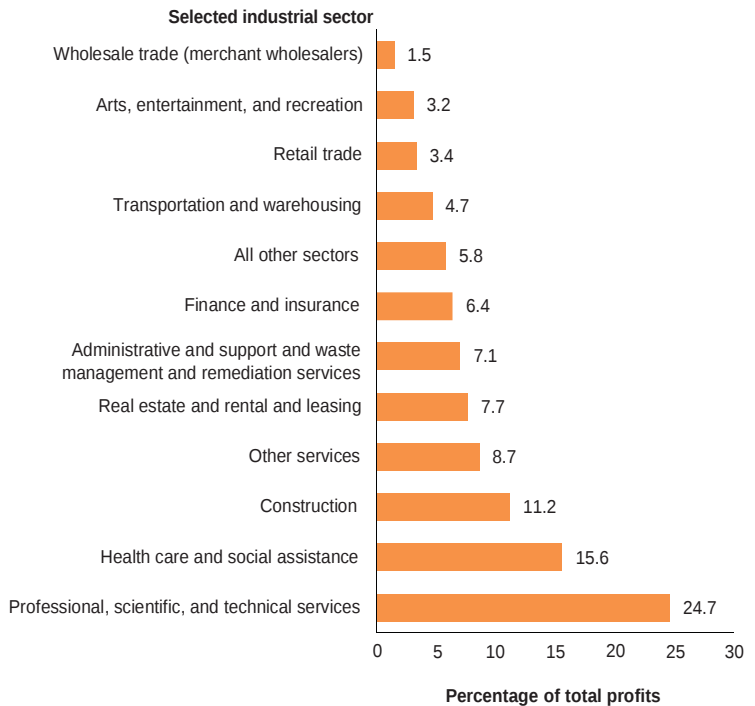
Selected industrial sector	Net income less deficit (profits)		
	2013	2014	Percentage change
	(1)	(2)	(3)
All nonfarm industries	302.3	317.1	4.9
Construction	33.9	35.6	5.0
Specialty trade contractors	26.6	27.3	2.6
Wholesale trade (merchant wholesalers)	4.6	4.9	5.6
Retail trade	10.6	10.7	1.4
Transportation and warehousing	12.7	14.9	17.7
Finance and insurance	19.4	20.4	5.2
Real estate and rental and leasing	23.9	24.5	2.5
Real estate	23.8	24.4	2.9
Professional, scientific, and technical services	73.5	78.2	6.5
Administrative and support and waste management and remediation services	22.2	22.4	1.0
Health care and social assistance	48.4	49.5	2.4
Arts, entertainment, and recreation	9.3	10.0	7.8
Performing arts, spectator sports, and related industries	8.9	9.4	6.0
Other services	25.5	27.5	7.6
Personal and laundry services	18.1	19.3	6.6
All other sectors	18.5	18.5	[1]

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

[1] Less than 0.05 percent.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

Figure H

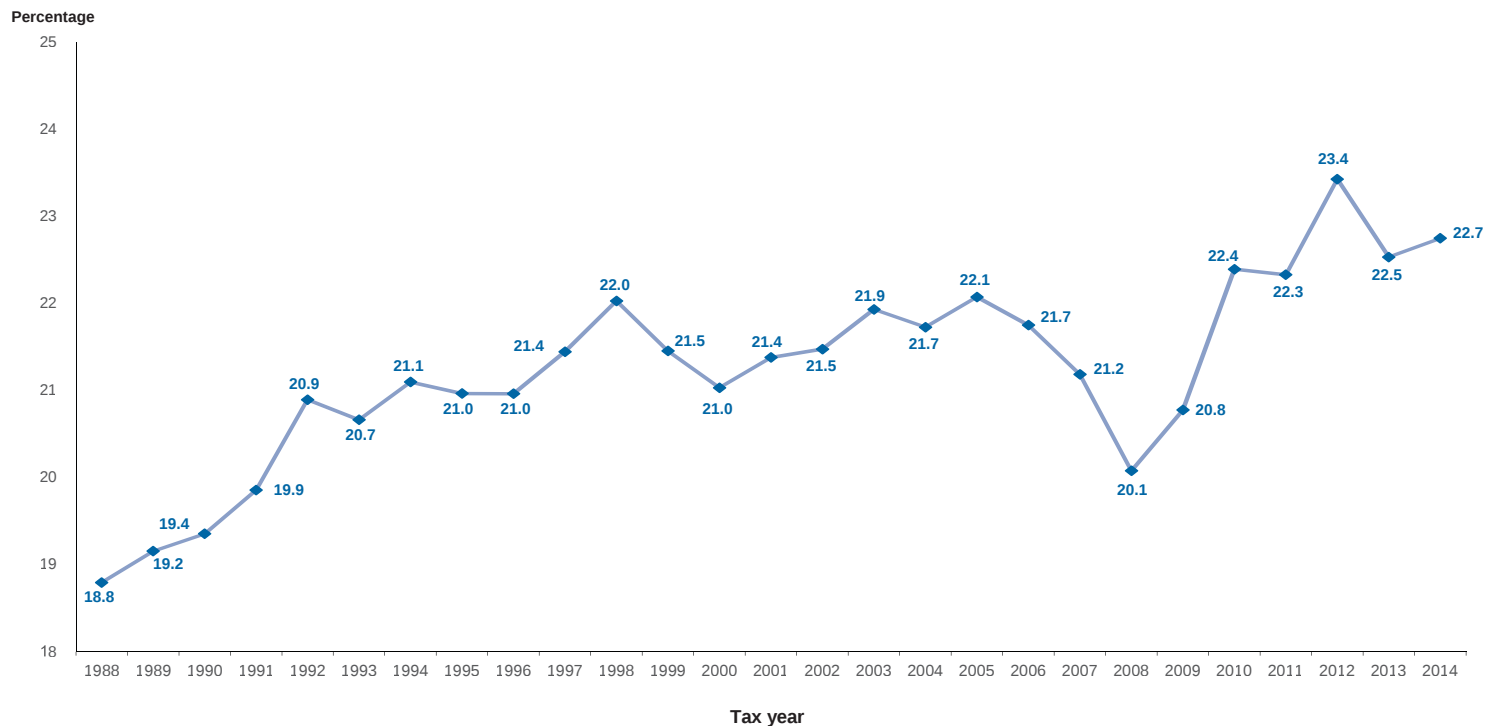
Nonfarm Sole Proprietorships: Selected Industrial Sector Profits as a Percentage of Total Profits, Tax Year 2014

NOTES: Percentages are based on estimated total profits of \$317.1 billion.

Detail may not add to 100 percent because of rounding.

Profits is a designation for "net income less deficit," shown elsewhere in this article.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

Figure I**Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2014**

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

been between 22.4 and 23.4 percent, and for 2014 stands at 22.7 percent. Looking at net income and deficit separately, for 2014, net income (in constant dollars) increased by 3.1 percent, and deficit (in constant dollars) increased by 2.5 percent (Figure E).

Limited Liability Companies

Tax Year 2001 was the first year for which data became available on the number of limited liability companies (LLCs) among nonfarm sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if they are owned by a single individual. For 2001, there were 126,437 sole proprietorship returns that indicated status as an LLC or just 0.7 percent of total sole proprietorship returns (Figure K). In contrast, for Tax Year 2014, there were 1,619,099 such sole proprietorships, which accounted for 6.6 percent of the total nonfarm sole proprietorship returns, nearly a 13-fold increase since 2001. The LLC business receipts share of the total nonfarm sole proprietorship business receipts has also risen during this period from approximately 2.3 percent in 2001 to 24.5 percent for 2014 (Figure L). Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships attributable to LLCs increased from 1.0 percent for 2001 to 13.7 percent for 2014.

Summary

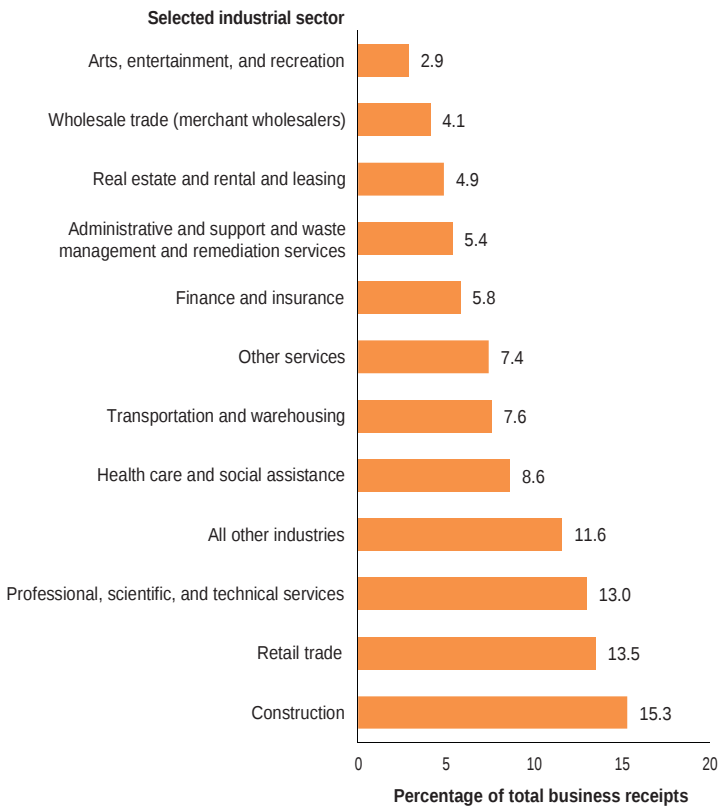
Profits for the 24.6 million returns with sole proprietorship activity for Tax Year 2014 increased by 4.9 percent from 2013, to

a level of \$317.1 billion. In constant dollars, total nonfarm sole proprietorship profits for 2014 increased 3.2 percent after decreasing 2.4 percent between 2012 and 2013. The professional, scientific, and technical services sector had the largest profits of any sector, at \$78.2 billion, representing 24.7 percent of total sole proprietorship profits, followed by the health care and social assistance sector, at \$49.5 billion or 15.6 percent of total profits. The largest percentage increases in profits were by transportation and warehousing (17.7 percent) and arts, entertainment, and recreation (7.8 percent). The professional, scientific, and technical services sector experienced the largest increase in dollar value for profits, gaining \$4.8 billion. For all sole proprietorships, business receipts increased 3.9 percent, and the largest industrial sector, based on business receipts, was the construction sector, accounting for 15.3 percent. Transportation and warehousing had the largest increase in receipts at 10.7 percent. The retail trade sector was the only sector that experienced a downturn in receipts from 2013 to 2014, decreasing \$4.0 billion. For all sole proprietorships, deductions increased 3.7 percent, with the transportation and warehousing sector having the largest percentage increase in deductions at 9.7 percent.

Data Sources and Limitations

The 2014 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Form 1040 (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2015. Returns in the sample were stratified based on: (1) the presence

Figure J
Nonfarm Sole Proprietorships: Selected Industrial Sector Receipts as a Percentage of Total Business Receipts, Tax Year 2014

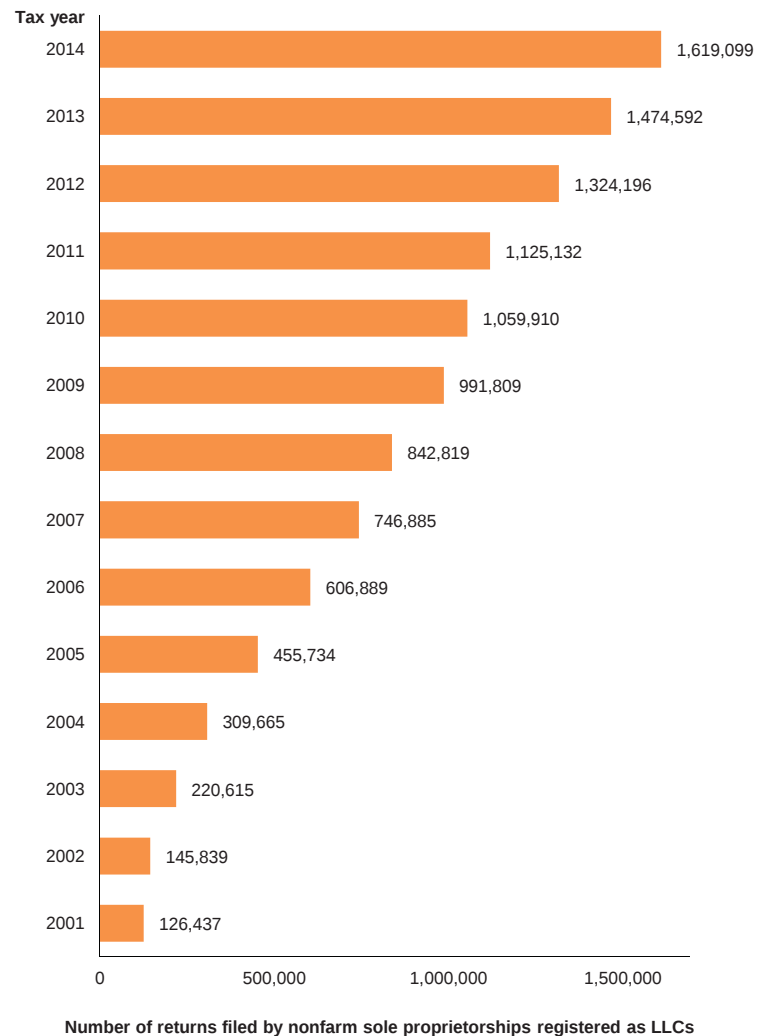


NOTES: Percentages are based on estimated total business receipts of \$1.4 trillion. Detail may not add to 100 percent because of rounding.
 SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., “adjusted gross income” before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from 0.1 percent to 100 percent. The 2014 nonfarm sole proprietorship data are based on a sample of 91,665 returns and a population of 25,010,078 returns.¹¹ The corresponding data for 2013 were based on a sample of 88,237 returns and a population of 24,398,535 returns.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data estimates provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Estimated coefficients of variation have been calculated for total business receipts, total business deductions, depreciation, net income, and deficit, and are in percentages by selected

Figure K
Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2014



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

industrial sector (Figure M). Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The SOI Sampling Methodology and Data Limitations section of the *SOI Bulletin*, available at 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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¹¹ The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended and tentative returns are not reflected in these statistics.

Figure L

Number of Returns, Business Receipts, and Profits for All Nonfarm Sole Proprietorships and Those Registered as Limited Liability Companies (LLCs), Tax Years 2001–2014

[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	LLCs as a percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs as a percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs as a percentage of all nonfarm sole proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.7	1,016,834.7	23,357.8	2.30	217,385.1	2,259.1	1.04
2002	18,925,517	145,839	0.8	1,029,691.8	39,239.7	3.81	221,113.3	3,378.8	1.53
2003	19,710,079	220,615	1.1	1,050,202.4	55,626.8	5.30	230,308.1	3,847.6	1.67
2004	20,590,691	309,665	1.5	1,139,523.8	82,850.7	7.27	247,567.2	6,743.7	2.72
2005	21,467,566	455,734	2.1	1,222,880.2	119,603.0	9.78	269,920.0	10,902.8	4.04
2006	22,074,953	606,889	2.7	1,278,359.8	151,746.2	11.87	278,032.6	14,270.5	5.13
2007	23,122,698	746,885	3.2	1,324,403.1	185,837.7	14.03	280,557.0	16,235.2	5.79
2008	22,614,483	842,819	3.7	1,317,443.0	205,646.0	15.61	264,508.4	18,215.2	6.89
2009	22,659,976	991,809	4.4	1,178,437.1	205,194.2	17.41	244,821.8	18,522.8	7.57
2010	23,003,656	1,059,910	4.6	1,195,538.6	220,116.9	18.41	267,699.7	23,915.5	8.93
2011	23,426,940	1,125,132	4.8	1,265,939.2	244,024.9	19.28	282,649.9	27,093.8	9.59
2012	23,553,850	1,324,196	5.6	1,301,569.7	291,350.5	22.38	304,895.9	35,841.0	11.76
2013	24,074,684	1,474,592	6.1	1,341,571.1	316,224.9	23.57	302,269.6	37,151.5	12.29
2014	24,631,831	1,619,099	6.6	1,393,884.2	342,093.6	24.54	317,058.1	43,427.4	13.70

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

Figure M

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sector, Tax Year 2014

[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	0.55	0.62	1.50	0.72	1.41
Construction (236100-238990)	2.11	2.22	4.53	2.46	5.74
Specialty trade contractors (238110-238990)	2.52	2.67	5.38	2.80	6.99
Wholesale trade (423100-425120)	4.16	4.23	8.05	6.75	8.83
Retail trade (441110-454390)	2.18	2.18	4.65	3.32	4.09
Transportation and warehousing (481000-493100)	2.59	2.61	4.69	3.46	6.98
Finance and insurance (522100-524290)	2.33	2.31	7.46	3.70	4.27
Real estate and rental and leasing (531100-532400)	2.77	3.06	5.84	3.40	5.15
Real estate (531100-531390)	2.89	3.26	7.84	3.45	5.65
Professional, scientific, and technical services (541100-541990)	1.70	2.03	4.74	1.94	4.42
Administrative and support and waste management and remediation services (561110-562000)	2.87	3.38	6.71	2.85	6.17
Health care and social assistance (561110-562000)	1.88	2.05	4.18	2.24	6.52
Arts, entertainment, and recreation (711100-713900)	3.30	3.50	6.87	3.93	4.92
Performing arts, spectator sports, and related industries (711100-711510)	3.75	4.07	9.80	4.23	5.84
Other services (811110-812990)	2.60	2.96	6.24	2.52	5.56
Personal and laundry services (812111-812990)	3.07	3.58	8.36	3.00	7.07
All other industries	2.04	2.08	3.38	2.77	3.25

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries	24,631,831	1,393,884,201	37,803,690	10,090,787	36,746,526	8,817,685	119,840,104	317,058,087
Agriculture, forestry, hunting, and fishing	308,090	20,218,905	1,786,674	132,772	135,843	228,272	1,829,330	977,801
Animal production (including breeding of cats and dogs)	45,926	1,221,167	184,113	7,375	7,844	22,467	122,378	-461,643
Forestry and logging (including forest nurseries, timber tracts)	46,305	4,806,243	536,491	51,087	12,214	61,333	312,193	350,223
Fishing, hunting, and trapping	75,478	3,410,040	407,677	29,999	62,333	46,707	78,464	367,264
Support activities for agriculture and forestry	140,382	10,781,455	658,393	44,312	53,453	97,764	1,316,295	721,957
Mining	121,341	14,956,446	1,223,778	134,615	88,244	181,606	1,165,184	1,408,587
Oil and gas extraction	99,351	10,678,019	907,126	41,369	56,514	143,997	568,646	688,175
Other mining	4,347	1,037,617	88,998	44,004	5,494	17,434	196,154	2,978
Support activities for mining	17,644	3,240,810	227,653	49,242	26,236	20,175	400,384	717,434
Utilities	14,108	1,086,052	133,682	3,289	4,404	8,492	14,211	-11,930
Construction	2,731,987	213,246,990	5,802,716	1,242,156	1,515,935	1,045,775	23,857,560	35,579,919
Construction of buildings	519,570	56,697,600	1,124,200	227,527	289,775	300,572	6,102,424	7,636,216
Heavy and civil engineering construction	59,922	8,565,070	438,001	67,528	77,607	92,497	1,241,311	645,808
Specialty trade contractors	2,152,495	147,984,320	4,240,516	947,101	1,148,552	652,706	16,513,826	27,297,895
Manufacturing	366,257	33,070,984	1,250,013	162,019	839,326	231,975	4,132,648	3,757,927
Food manufacturing	59,927	5,423,859	225,393	18,896	174,999	50,896	469,842	122,574
Textile and textile product mills	14,587	892,843	73,814	* 26,536	* 20,199	* 4,327	* 44,588	68,822
Apparel	26,987	1,370,901	68,638	14,349	63,048	6,977	143,633	158,794
Leather and allied products	4,533	112,826	* 3,172	* 78	* 525	* 194	* 21,247	21,459
Wood products	31,043	3,755,319	126,962	13,755	47,623	32,356	436,525	386,704
Paper products	* 2,332	* 105,006	* 9,034	* 164	* 1,708	* 2,012	* 8,978	* -4,884
Printing and related support activities	40,133	1,925,784	70,559	13,487	49,610	12,902	174,037	201,388
Petroleum and coal products	1,427	299,703	* 4,727	* 2,272	* 4,847	* 1,368	* 11,677	69,748
Chemical manufacturing	13,851	899,447	31,455	* 302	11,382	3,866	98,574	134,971
Plastic and rubber products	2,198	1,005,291	4,345	* 3,652	18,472	2,372	112,280	129,574
Nonmetallic mineral products	5,889	707,940	33,002	5,232	3,648	7,009	87,740	76,871
Primary metal industries	5,196	631,725	35,236	* 232	* 8,475	* 3,408	* 74,715	52,061
Fabricated metal products	27,991	3,872,077	209,025	11,360	57,632	36,661	632,710	593,732
Machinery	19,093	1,681,128	80,783	21,555	75,222	11,095	288,424	257,236
Computer and electronic products	10,068	384,529	49,704	* 560	* 15,598	* 9,114	* 46,836	51,674
Electrical equipment, appliances, and components	9,900	587,735	30,084	* 214	8,600	5,985	71,461	18,880
Transportation equipment	8,146	494,707	8,128	* 775	* 23,285	* 3,941	75,124	-17,536
Furniture and related products	25,610	2,677,621	68,763	5,345	103,422	9,439	637,531	411,436
Miscellaneous manufacturing	57,346	6,242,543	117,186	23,255	151,030	28,054	696,725	1,024,424
Wholesale trade (merchant wholesalers)	347,394	57,071,679	595,737	225,232	826,147	200,380	2,160,068	4,863,004
Durable goods, including machinery, wood, metals, etc.	156,737	25,534,792	313,219	125,753	429,507	100,119	1,150,057	2,123,345
Nondurable goods, including food, fiber, chemicals, etc.	127,545	23,864,803	232,520	75,770	311,569	94,024	812,432	1,790,268
Wholesale electronic markets and agents and brokers	63,112	7,672,085	49,998	23,709	85,071	6,237	197,579	949,391
Retail trade	2,398,964	187,940,650	2,400,062	607,790	5,572,810	1,132,713	9,788,888	10,736,671
Motor vehicle and parts dealers	130,269	37,398,464	310,265	68,797	511,672	255,909	1,480,564	1,157,521
Furniture and home furnishing stores	37,792	3,711,452	62,895	34,135	202,434	45,419	384,510	257,134
Electronic stores and household appliance stores	16,434	3,146,985	33,194	75,658	47,321	10,061	251,531	177,186
Building material and garden equipment and supplies dealers	32,069	6,565,493	158,684	20,804	62,393	50,221	583,110	451,380
Food and beverage stores	102,062	26,996,012	247,216	59,117	910,971	89,903	1,738,676	848,128
Health and personal care stores	134,121	7,719,400	65,697	23,569	252,612	29,596	589,575	487,732
Gasoline stations	17,253	20,241,765	174,952	24,131	246,492	109,532	756,856	224,822
Clothing and accessories stores	145,553	9,465,472	103,650	37,659	765,036	52,150	655,733	743,115
Sporting goods, hobby, book, and music stores	106,266	6,887,282	108,351	22,225	312,175	96,193	359,665	323,431

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—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	18,293,930	1,195,179,213	24,872,869	7,779,037	28,010,235	5,570,671	96,170,053	374,540,376
Agriculture, forestry, hunting, and fishing	195,119	16,629,192	947,277	62,645	94,688	136,118	1,461,055	2,808,065
Animal production (including breeding of cats and dogs)	14,017	825,448	63,990	* 99	* 1,673	* 4,188	95,383	193,853
Forestry and logging (including forest nurseries, timber tracts)	31,452	3,779,077	343,221	11,784	10,979	40,980	196,807	509,309
Fishing, hunting, and trapping	47,171	2,856,918	207,703	17,579	41,971	31,889	54,804	686,807
Support activities for agriculture and forestry	102,479	9,167,748	332,364	33,183	40,065	59,061	1,114,061	1,418,097
Mining	85,976	10,957,405	643,212	80,189	37,568	88,930	760,612	2,984,975
Oil and gas extraction	73,272	7,566,285	433,219	18,197	14,846	70,245	384,385	2,084,389
Other mining	897	616,170	40,660	24,836	* 1,844	2,896	112,611	71,771
Support activities for mining	11,808	2,774,950	169,333	37,156	20,877	15,788	263,616	828,815
Utilities	11,282	525,701	18,602	* 3,282	* 1,722	4,333	* 8,964	176,604
Construction	2,247,450	190,185,731	4,739,965	995,978	1,234,571	745,332	20,841,856	40,472,496
Construction of buildings	424,912	49,411,258	943,115	186,006	229,397	201,109	5,195,054	8,780,753
Heavy and civil engineering construction	43,881	6,704,801	330,216	34,823	62,861	56,570	936,913	1,064,855
Specialty trade contractors	1,778,657	134,069,672	3,466,634	775,149	942,313	487,653	14,709,889	30,626,888
Manufacturing	222,004	27,567,554	824,107	105,674	600,121	134,102	3,094,225	5,443,614
Food manufacturing	36,537	4,357,837	151,974	6,189	122,800	21,818	246,453	507,275
Textile and textile product mills	7,730	628,408	23,525	* 13,744	* 18,237	* 1,539	* 43,127	139,173
Apparel	16,034	1,074,778	45,015	* 11,349	52,743	5,972	113,292	305,459
Leather and allied products	* 2,074	* 76,454	* 75	* 33	* 321	* 94	* 6,318	* 40,868
Wood products	15,688	3,284,815	85,748	13,314	34,895	17,211	316,012	526,093
Paper products	* 1,021	* 3,849	* 106	0	0	* 13	* 197	* 895
Printing and related support activities	21,889	1,380,357	32,109	* 13,474	36,790	2,512	106,621	350,679
Petroleum and coal products	1,322	274,700	* 4,620	* 2,271	* 3,547	* 450	* 9,664	72,926
Chemical manufacturing	7,910	755,616	24,496	* 218	4,098	1,830	71,928	201,695
Plastic and rubber products	2,141	862,757	* 2,358	* 3,090	* 11,583	* 1,743	* 84,709	134,674
Nonmetallic mineral products	2,876	585,734	27,717	* 3,505	* 3,384	* 4,829	60,434	95,239
Primary metal industries	3,356	560,444	* 17,473	* 232	* 8,224	* 647	* 64,617	81,626
Fabricated metal products	18,991	3,582,404	142,932	10,141	36,830	30,969	576,785	675,248
Machinery	16,027	1,430,071	62,447	10,782	60,347	7,162	227,909	339,806
Computer and electronic products	6,207	339,625	* 42,453	* 447	* 9,050	* 2,600	* 40,908	84,782
Electrical equipment, appliances, and components	6,363	527,314	* 27,632	* 207	* 7,704	* 4,980	* 65,745	84,495
Transportation equipment	4,846	336,164	* 4,552	* 759	* 17,630	* 3,697	* 41,205	29,718
Furniture and related products	16,648	2,094,886	* 37,341	* 5,232	* 55,447	* 4,090	* 454,084	498,019
Miscellaneous manufacturing	34,345	5,411,342	91,535	* 10,685	116,491	21,949	564,217	1,274,942
Wholesale trade (merchant wholesalers)	227,506	49,556,101	343,949	186,113	625,256	151,277	1,670,415	6,335,928
Durable goods, including machinery, wood, metals, etc.	92,859	21,393,945	134,598	107,081	330,848	63,241	824,608	2,843,957
Nondurable goods, including food, fiber, chemicals, etc.	87,345	21,390,720	168,026	55,589	241,605	82,858	673,733	2,199,633
Wholesale electronic markets and agents and brokers	47,302	6,771,436	41,325	23,443	52,803	5,178	172,074	1,292,338
Retail trade	1,309,387	149,849,784	1,332,095	399,773	3,615,191	678,222	7,144,442	18,868,472
Motor vehicle and parts dealers	81,910	30,811,166	221,319	56,202	324,469	177,813	1,190,112	1,873,279
Furniture and home furnishing stores	18,265	2,401,080	25,826	* 1,034	80,332	31,169	257,817	490,916
Electronic stores and household appliance stores	11,435	2,666,461	32,173	51,878	41,082	7,973	181,718	240,287
Building material and garden equipment and supplies dealers	21,003	5,292,112	98,469	19,724	48,051	36,684	470,340	608,626
Food and beverage stores	65,458	21,212,844	138,972	34,710	672,943	60,691	1,205,590	1,434,498
Health and personal care stores	62,237	6,433,873	38,382	15,054	148,070	8,747	445,273	955,083
Gasoline stations	9,648	15,134,491	101,349	17,529	144,074	61,062	544,277	393,295
Clothing and accessories stores	82,966	7,575,784	48,680	27,204	546,192	23,625	441,261	1,298,802
Sporting goods, hobby, book, and music stores	56,746	5,333,689	59,290	10,650	216,675	65,979	266,187	687,080

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General merchandise stores	30,816	2,913,642	27,840	13,156	143,959	10,168	85,409	63,823
Miscellaneous store retailers	659,997	32,897,595	581,086	141,063	1,570,323	254,138	2,073,682	2,791,528
Nonstore retailers	986,333	29,997,088	526,232	87,475	547,424	129,424	829,576	3,210,870
Transportation and warehousing	1,295,553	105,858,083	5,659,590	3,364,206	859,901	707,733	5,341,065	14,914,387
Air and rail transportation	17,962	1,426,202	336,155	20,561	23,423	43,645	136,245	-195,976
Water transportation	4,525	1,046,617	184,394	4,875	6,016	22,078	152,833	-10,695
Truck transportation	584,399	78,440,525	4,143,650	1,481,769	524,306	479,054	4,052,919	10,387,351
Other transit and ground transportation	** 408,805	** 13,673,051	** 526,796	** 1,752,506	** 143,954	** 88,603	** 438,793	** 2,838,672
Pipeline transportation	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation	9,332	363,923	124,502	* 22,874	5,748	11,650	18,642	-76,875
Support activities for transportation (including motor vehicle towing)	65,086	4,899,481	265,132	38,147	57,535	41,262	413,386	637,830
Couriers and messengers	193,155	5,373,980	59,498	32,519	34,348	4,403	71,274	1,262,041
Warehousing and storage facilities	12,290	634,304	19,463	10,957	64,572	17,038	56,972	72,038
Information	376,410	13,303,848	498,444	92,231	356,582	49,311	1,126,696	2,917,718
Publishing industries (except internet)	58,120	1,745,094	14,111	4,633	40,104	3,691	250,023	359,339
Motion picture and sound recording	121,705	4,151,735	315,163	49,080	124,167	20,799	335,723	925,129
Broadcasting (except internet) and telecommunications and internet service providers	89,273	4,245,166	110,418	26,360	112,738	15,596	372,982	1,006,991
Data processing, internet publishing and broadcasting, and web search portals	107,311	3,161,853	58,752	12,158	79,573	9,226	167,968	626,258
Finance and insurance	626,057	81,021,232	740,233	216,885	1,581,721	522,940	5,010,915	20,364,729
Credit intermediation and related activities	40,596	2,716,778	24,626	12,917	79,726	76,759	131,619	479,969
Securities, commodity contracts, and other financial investments	163,372	46,139,401	284,213	77,648	547,576	244,476	1,997,654	7,676,542
Investment bankers and securities dealers	6,373	3,344,935	10,113	* 2,631	31,128	12,698	39,947	390,291
Securities brokers	12,280	4,976,809	38,437	9,931	27,529	5,735	114,507	904,695
Commodity contracts brokers and dealers	6,255	841,480	7,474	* 1,247	25,192	2,374	14,137	192,401
Securities and commodity exchanges	1,441	386,006	3,497	* 134	* 4,517	1,512	* 52,180	-63,732
Other financial investment activities (investment advice)	137,023	36,590,171	224,692	63,705	459,210	222,157	1,776,883	6,252,888
Insurance agents, brokers, and related activities	422,089	32,165,054	431,394	126,320	954,418	201,705	2,881,642	12,208,219
Insurance agencies and brokerages	321,145	26,589,333	334,615	111,842	842,665	182,377	2,687,025	9,831,155
Other insurance related activities and other financial vehicles	100,944	5,575,721	96,779	14,479	111,753	19,328	194,616	2,377,064
Real estate and rental and leasing	1,144,565	68,090,711	2,806,711	303,553	1,066,505	906,823	2,481,106	24,470,454
Real estate	1,091,559	63,915,757	1,577,853	247,180	916,870	785,208	2,080,430	24,441,782
Lessors of real estate (including mini-warehouses and self storage)	42,033	2,601,700	250,549	9,495	63,318	253,457	128,108	411,386
Offices of real estate agents, brokers, property managers, and appraisers	820,554	45,511,891	899,465	176,212	643,993	266,350	1,252,011	19,655,514
Other activities related to real estate	228,972	15,802,166	427,839	61,473	209,560	265,402	700,310	4,374,882
Rental and leasing services	50,338	4,142,594	1,228,796	56,373	138,952	121,615	400,676	31,890
Automotive equipment rental and leasing	18,004	880,862	302,600	5,241	10,029	20,147	68,927	16,282
Consumer electronics and appliances rental	1,901	134,345	* 12,496	* 243	* 361	* 126	* 3,787	-9,028
Formal wear and costume rental	* 646	* 44,560	* 1,356	0	* 4,491	* 107	* 6,230	* 5,899
Video tape and disc rental	* 3,051	* 265,195	* 19,490	0	* 37,280	* 5,511	* 52,323	* -5,863
General rental centers and other consumer goods rental	11,586	860,309	141,946	17,970	50,954	17,171	129,878	48,036
Commercial and industrial machinery and equipment rental and leasing	15,150	1,957,324	750,907	32,919	35,836	78,552	139,531	-23,438
Lessors of nonfinancial intangible assets (except copyrighted works)	2,668	* 32,360	* 62	0	* 10,682	0	0	* -3,217

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
General merchandise stores	15,262	2,217,577	14,211	* 1,523	114,559	6,628	39,843	243,946
Miscellaneous store retailers	405,114	26,037,304	324,602	95,593	909,767	115,994	1,525,878	4,833,435
Nonstore retailers	479,343	24,733,404	228,823	68,673	368,977	81,856	576,147	5,809,225
Transportation and warehousing	1,066,264	91,225,695	3,944,779	2,993,769	630,526	494,770	3,758,752	17,746,094
Air and rail transportation	12,007	893,691	24,554	12,385	5,796	12,087	77,504	189,789
Water transportation	3,961	497,874	34,779	1,634	3,046	5,553	58,838	79,038
Truck transportation	498,708	68,134,026	3,243,959	1,238,010	376,436	369,861	2,883,872	11,504,554
Other transit and ground transportation	** 332,469	** 12,352,491	** 435,160	** 1,658,643	** 133,696	** 72,261	** 317,345	** 3,512,290
Pipeline transportation	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation	5,435	292,388	21,513	* 22,226	* 184	* 7,501	* 11,284	60,260
Support activities for transportation (including motor vehicle towing)	50,882	3,998,242	130,917	25,354	49,659	15,115	322,429	794,696
Couriers and messengers	153,936	4,589,737	40,779	30,127	18,502	3,916	* 38,349	1,477,633
Warehousing and storage facilities	8,866	467,247	13,118	* 5,390	43,207	8,476	49,131	127,835
Information	254,444	10,829,494	300,784	51,077	210,422	19,963	635,819	4,024,710
Publishing industries (except internet)	41,353	1,340,654	8,274	* 2,029	34,599	1,385	94,939	483,176
Motion picture and sound recording	77,117	3,120,389	186,749	27,522	60,078	4,714	184,713	1,351,598
Broadcasting (except internet) and telecommunications and internet service providers	63,636	3,734,945	84,025	17,992	79,821	10,869	265,912	1,244,678
Data processing, internet publishing and broadcasting, and web search portals	72,338	2,633,506	21,737	3,534	35,924	2,995	90,255	945,258
Finance and insurance	444,815	56,063,430	555,193	163,334	1,340,151	341,648	4,349,965	23,668,099
Credit intermediation and related activities	27,407	1,908,540	14,880	6,460	59,456	38,130	106,312	672,787
Securities, commodity contracts, and other financial investments	113,917	25,623,010	205,941	48,029	430,953	125,060	1,572,518	9,912,270
Investment bankers and securities dealers	5,576	1,213,692	8,772	* 2,585	21,481	4,079	37,758	435,768
Securities brokers	8,088	3,255,718	36,601	9,740	22,983	4,170	92,011	956,212
Commodity contracts brokers and dealers	1,499	594,458	3,244	* 592	4,690	789	* 5,390	249,661
Securities and commodity exchanges	* 1,052	* 127,123	* 1,037	* 108	* 1,430	* 849	* 20,069	* 18,148
Other financial investment activities (investment advice)	97,704	20,432,020	156,288	35,004	380,370	115,172	1,417,290	8,252,482
Insurance agents, brokers, and related activities	303,491	28,531,880	334,372	108,845	849,742	178,458	2,671,134	13,083,041
Insurance agencies and brokerages	234,273	23,505,395	273,158	99,207	755,541	161,783	2,533,106	10,491,611
Other insurance related activities and other financial vehicles	69,218	5,026,485	61,214	9,638	94,201	16,675	138,028	2,591,430
Real estate and rental and leasing	773,313	60,314,217	1,394,986	205,149	834,743	473,433	1,871,920	28,348,308
Real estate	747,919	57,442,693	946,538	180,066	735,922	413,973	1,565,354	27,780,406
Lessors of real estate (including mini-warehouses and self storage)	24,871	2,196,556	135,406	4,109	42,947	165,064	90,092	633,095
Offices of real estate agents, brokers, property managers, and appraisers	577,519	41,932,064	555,317	140,342	533,918	164,266	1,001,208	21,531,647
Other activities related to real estate	145,529	13,314,073	255,815	35,615	159,056	84,642	474,053	5,615,664
Rental and leasing services	24,057	2,864,552	448,448	25,083	98,821	59,461	306,566	561,720
Automotive equipment rental and leasing	9,504	697,562	141,390	* 4,855	7,863	11,413	62,437	109,336
Consumer electronics and appliances rental	* 352	* 50,131	* 5,488	* 243	* 361	* 126	* 2,433	* 12,047
Formal wear and costume rental	* 344	* 44,366	* 1,081	0	* 4,491	* 107	* 6,230	* 6,913
Video tape and disc rental	* 1,322	* 103,017	* 5,028	0	* 15,296	* 4	* 21,463	* 12,001
General rental centers and other consumer goods rental	5,617	675,753	62,576	930	46,975	7,779	122,337	111,159
Commercial and industrial machinery and equipment rental and leasing	6,917	1,293,723	232,884	19,055	23,835	40,031	91,667	310,264
Lessors of nonfinancial intangible assets (except copyrighted works)	* 1,337	* 6,972	0	0	0	0	0	* 6,181

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—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)
Professional, scientific, and technical services	3,329,397	180,908,473	3,722,068	822,574	4,269,130	721,102	15,180,896	78,237,197
Legal services	341,992	39,709,395	351,661	187,996	1,803,680	155,093	4,563,984	17,702,878
Offices of certified public accountants	37,917	4,287,576	57,194	19,252	146,712	21,527	613,748	1,960,139
Other accounting services	363,528	9,917,365	223,764	80,751	304,633	37,642	896,290	3,933,091
Architectural, engineering, and related services	285,948	15,977,652	540,658	76,583	273,422	72,307	1,649,425	5,914,059
Architectural services	118,338	7,019,933	283,740	59,175	99,707	34,361	852,835	2,053,772
Engineering services	93,228	6,113,863	191,038	10,079	143,618	18,559	571,829	2,549,651
Drafting, building inspections, and geophysical surveying	57,936	2,151,963	41,463	* 1,393	22,735	15,306	126,198	1,072,375
Surveying and mapping (except geophysical) services	9,715	478,277	15,073	* 5,935	* 3,159	* 453	79,728	210,378
Testing laboratories	6,731	213,617	* 9,343	0	* 4,203	* 3,628	* 18,836	27,884
Specialized design services	257,030	8,987,223	270,539	45,967	204,112	29,167	437,764	2,734,161
Computer systems design services	265,835	12,068,186	165,121	23,478	112,644	26,656	1,290,658	4,966,414
Other professional, scientific, and technical services	1,777,146	89,961,076	2,113,131	388,548	1,423,927	378,710	5,729,028	41,026,456
Management, scientific, and technical consulting services	907,087	48,348,882	853,650	205,984	638,994	217,155	2,420,903	25,746,541
Scientific research and development services	37,475	943,966	52,502	4,495	20,188	790	105,632	416,007
Advertising and related services	122,017	7,888,631	148,942	38,376	134,050	32,434	420,672	2,280,226
Market research and public opinion polling	50,146	1,082,801	13,671	4,729	16,308	2,368	112,648	376,189
Other miscellaneous services	660,421	31,696,796	1,044,366	134,964	614,386	125,964	2,669,173	12,207,492
Administrative and support and waste management and remediation services	2,639,810	74,734,392	2,511,331	485,428	969,539	374,990	8,330,960	22,387,118
Administrative and support services	2,615,963	72,098,795	2,339,621	469,863	915,951	350,495	8,058,337	22,021,132
Waste management and remediation services	23,847	2,635,598	171,710	15,565	53,587	24,494	272,623	365,986
Educational services	826,208	11,929,733	333,183	66,787	750,410	68,376	801,608	4,095,512
Health care and social assistance	2,145,748	120,066,019	2,290,172	633,159	5,449,264	769,518	17,683,762	49,539,626
Ambulatory health care services	1,173,607	97,577,308	1,810,732	473,922	4,574,828	574,846	14,872,922	41,170,523
Offices of physicians (except mental health specialists)	183,450	32,878,219	464,239	140,072	1,229,134	118,159	4,376,548	15,757,114
Offices of physicians, mental health specialists	35,924	3,437,635	30,589	26,086	136,572	11,465	198,217	2,131,325
Offices of dentists	77,737	25,042,595	708,946	77,582	1,092,096	282,856	6,117,228	8,100,969
Offices of chiropractors	40,905	4,594,491	106,872	38,037	534,684	48,059	415,078	1,736,846
Offices of optometrists	17,377	3,715,787	80,138	19,345	221,245	15,662	668,205	1,124,469
Offices of mental health practitioners and social therapists	192,912	10,797,828	145,505	52,762	726,495	18,645	926,689	5,558,470
Offices of podiatrists	5,986	1,196,873	20,907	21,303	85,424	11,437	170,841	448,735
Outpatient care centers and other miscellaneous health practitioners	194,307	6,313,763	135,201	22,310	375,393	23,732	490,858	2,744,800
Medical and diagnostic laboratories	19,593	1,051,583	13,027	6,576	34,913	2,250	124,987	345,993
Home health care services	364,831	7,141,424	78,912	62,650	122,558	38,620	1,210,463	2,595,251
Other ambulatory health care services (including ambulance services, blood and organ banks)	40,586	1,407,111	26,395	7,199	16,314	3,962	173,807	626,551
Hospitals	7,481	842,657	15,009	1,912	8,371	5,695	153,236	395,374
Nursing and residential care facilities	77,273	5,608,585	121,479	45,391	286,170	93,868	1,397,515	816,075
Social assistance	887,387	16,037,469	342,952	111,934	579,895	95,108	1,260,090	7,157,654
Arts, entertainment, and recreation	1,545,644	40,016,740	1,554,112	306,080	1,462,685	273,484	2,321,950	9,989,310
Performing arts, spectator sports, and related industries	1,261,311	29,218,141	1,000,316	166,184	777,437	113,492	1,285,606	9,401,408
Museums, historical sites, and similar institutions	4,454	72,662	1,666	* 80	* 826	* 216	* 4,247	-14,427
Amusement, gambling, and recreation industries	279,879	10,725,937	552,131	139,816	684,422	159,776	1,032,097	602,329

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—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)
Professional, scientific, and technical services	2,465,093	167,233,363	2,611,577	606,161	3,473,085	497,934	12,741,303	84,568,952
Legal services	277,309	37,913,853	310,478	169,115	1,577,762	129,611	4,149,768	18,275,310
Offices of certified public accountants	26,307	4,120,421	47,572	18,425	126,194	21,394	606,992	2,013,162
Other accounting services	298,414	8,888,224	160,877	56,092	273,919	35,483	624,664	4,271,080
Architectural, engineering, and related services	222,659	14,583,229	430,641	60,140	218,157	48,614	1,421,908	6,373,996
Architectural services	92,497	6,587,037	243,875	44,423	79,022	28,329	751,021	2,249,580
Engineering services	73,975	5,326,799	128,749	8,389	110,956	10,585	480,555	2,724,013
Drafting, building inspections, and geophysical surveying	44,621	2,022,755	34,998	* 1,393	* 21,276	5,770	109,314	1,129,387
Surveying and mapping (except geophysical) services	7,844	471,611	15,073	* 5,935	* 3,159	* 453	76,852	224,594
Testing laboratories	* 3,721	* 175,027	* 7,946	0	* 3,745	* 3,477	* 4,166	* 46,423
Specialized design services	163,457	7,856,895	112,015	18,498	166,766	12,364	363,855	3,278,711
Computer systems design services	183,255	10,812,536	93,799	13,267	66,566	21,761	879,031	5,634,485
Other professional, scientific, and technical services	1,293,693	83,058,206	1,456,196	270,625	1,043,719	228,708	4,695,084	44,722,208
Management, scientific, and technical consulting services	665,670	44,815,157	530,145	119,693	415,524	105,512	1,811,025	27,799,304
Scientific research and development services	30,113	843,433	41,182	* 667	12,490	383	76,709	504,592
Advertising and related services	94,788	7,169,354	110,097	31,721	99,860	22,981	378,200	2,464,525
Market research and public opinion polling	32,507	958,781	5,598	3,142	4,953	* 334	105,217	474,308
Other miscellaneous services	470,615	29,271,482	769,174	115,402	510,893	99,498	2,323,933	13,479,479
Administrative and support and waste management and remediation services	2,154,555	65,784,287	1,774,057	299,003	647,904	264,687	6,192,472	25,997,250
Administrative and support services	2,136,623	63,630,923	1,633,964	287,493	612,840	245,119	5,980,301	25,552,829
Waste management and remediation services	17,932	2,153,363	140,093	11,510	35,064	19,569	212,170	444,421
Educational services	628,362	10,422,491	196,274	39,441	484,426	20,782	612,166	5,168,036
Health care and social assistance	1,798,168	112,606,711	1,930,862	482,595	4,765,960	622,301	16,071,697	52,121,130
Ambulatory health care services	960,369	92,728,771	1,574,821	375,313	4,173,466	486,194	13,892,027	42,887,082
Offices of physicians (except mental health specialists)	153,862	31,088,129	407,411	120,337	1,132,716	93,984	4,049,775	16,011,907
Offices of physicians, mental health specialists	32,506	3,385,841	30,293	23,340	135,475	7,520	187,072	2,142,753
Offices of dentists	70,589	24,268,438	637,982	66,631	1,054,318	261,191	5,865,805	8,220,265
Offices of chiropractors	33,866	4,506,212	101,564	24,655	480,705	46,563	415,003	1,795,565
Offices of optometrists	15,897	3,509,561	75,308	18,225	212,040	14,836	626,864	1,136,193
Offices of mental health practitioners and social therapists	162,678	10,318,000	118,562	46,241	666,969	17,383	858,385	5,682,348
Offices of podiatrists	5,396	1,155,362	18,824	21,303	84,737	11,398	166,850	452,336
Outpatient care centers and other miscellaneous health practitioners	143,197	5,673,823	107,120	10,645	282,630	12,645	378,743	3,125,727
Medical and diagnostic laboratories	16,979	859,556	7,779	* 4,340	30,177	790	101,312	377,967
Home health care services	294,264	6,724,781	55,714	36,686	80,632	17,670	1,098,359	3,230,018
Other ambulatory health care services (including ambulance services, blood and organ banks)	31,133	1,239,067	14,265	2,912	13,068	2,214	143,861	712,002
Hospitals	7,294	773,266	13,227	* 1,908	7,147	* 5,157	139,165	398,442
Nursing and residential care facilities	59,625	4,439,005	88,097	21,030	193,411	73,572	1,059,123	1,040,876
Social assistance	770,880	14,665,669	254,717	84,344	391,936	57,377	981,381	7,794,730
Arts, entertainment, and recreation	1,004,632	31,624,817	720,195	171,268	869,953	92,311	1,011,865	13,984,746
Performing arts, spectator sports, and related industries	822,161	24,886,691	486,925	115,570	487,831	61,289	610,112	12,396,485
Museums, historical sites, and similar institutions	3,348	64,230	* 20	* 75	0	* 9	0	26,792
Amusement, gambling, and recreation industries	179,122	6,673,896	233,250	55,623	382,122	31,012	401,754	1,561,468

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—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)
Accommodation, food services, and drinking places	487,432	59,052,743	1,774,359	339,381	3,936,281	672,504	10,290,552	2,862,603
Accommodation	64,136	5,497,112	566,463	23,412	219,594	316,063	777,915	16,671
Travel accommodation (including hotels, motels, and bed and breakfast inns)	28,866	3,964,951	420,171	20,448	122,515	256,814	619,031	20,493
RV (recreational vehicle) parks and recreational camps	17,882	690,701	95,481	1,992	23,906	28,341	27,556	-8,014
Rooming and boarding houses	17,389	841,461	50,812	* 972	73,172	30,908	131,328	4,191
Restaurants (full & limited service) and drinking places	423,296	53,555,631	1,207,896	315,969	3,716,687	356,441	9,512,637	2,845,932
Other services	3,269,777	103,484,896	2,565,956	881,283	6,892,279	658,106	8,148,601	27,456,431
Auto repair and maintenance	370,788	26,722,123	870,746	184,754	1,161,053	245,793	2,908,396	3,058,463
Automotive mechanical and electrical repair and maintenance	186,253	11,746,990	361,673	64,104	558,813	86,363	1,079,973	1,595,415
Automotive body shops	81,534	7,771,063	179,162	57,876	256,232	59,360	1,031,034	900,655
Other auto repair and maintenance (including oil change, lubrication, and car washes)	103,001	7,204,070	329,911	62,774	346,008	100,070	797,389	562,392
Miscellaneous repairs	396,902	16,315,951	472,170	110,717	377,805	120,069	1,321,169	3,416,071
Personal and laundry services	2,205,655	56,812,505	1,177,580	573,183	5,300,490	279,841	3,914,503	19,341,005
Religious, grantmaking, civic, professional and similar organizations	296,433	3,634,317	45,459	* 12,629	52,931	12,403	* 4,533	1,640,891
Unclassified establishments	657,089	7,825,625	154,868	71,347	169,523	63,585	174,102	2,511,021

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—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)
Accommodation, food services, and drinking places	315,490	44,794,246	872,692	221,140	2,746,444	352,449	7,112,279	5,684,944
Accommodation	37,458	3,606,622	237,307	9,319	96,502	147,665	435,705	630,015
Travel accommodation (including hotels, motels, and bed and breakfast inns)	14,800	2,581,811	174,606	8,557	80,388	110,236	331,327	434,108
RV (recreational vehicle) parks and recreational camps	13,322	501,186	35,626	* 636	* 15,943	* 13,546	* 16,901	84,006
Rooming and boarding houses	9,337	523,626	27,074	* 126	* 171	23,883	* 87,477	111,901
Restaurants (full & limited service) and drinking places	278,032	41,187,624	635,385	211,821	2,649,942	204,784	6,676,574	5,054,928
Other services	2,589,823	92,676,729	1,632,178	667,527	5,705,077	431,770	6,729,742	32,568,083
Auto repair and maintenance	270,765	22,743,175	606,481	131,506	870,217	165,527	2,299,899	4,140,334
Automotive mechanical and electrical repair and maintenance	141,499	10,495,043	291,355	50,428	441,066	70,710	948,937	2,015,865
Automotive body shops	62,375	6,697,653	151,215	40,920	194,103	46,687	849,960	1,072,395
Other auto repair and maintenance (including oil change, lubrication, and car washes)	66,891	5,550,478	163,911	40,158	235,048	48,129	501,002	1,052,074
Miscellaneous repairs	290,146	14,614,085	294,940	72,767	293,616	80,986	1,124,878	4,204,449
Personal and laundry services	1,814,230	52,145,150	715,404	459,930	4,500,418	180,968	3,301,084	22,225,516
Religious, grantmaking, civic, professional and similar organizations	214,684	3,174,319	15,352	* 3,324	40,827	* 4,289	* 3,881	1,997,784
Unclassified establishments	500,245	6,332,267	90,085	44,921	92,424	20,308	100,505	3,569,872

*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 2014, October 2016.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014

[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]	24,631,831	308,090	45,926	46,305	75,478	140,382
Business receipts, total [1,2]	1,393,884,201	20,218,905	1,221,167	4,806,243	3,410,040	10,781,455
Income from sales and operations [1]	1,375,499,498	19,949,353	1,177,816	4,765,052	3,360,543	10,645,942
Other business income (loss) [1]	18,384,703	269,552	43,351	41,192	49,496	135,513
Business deductions, total [1,2]	1,078,489,983	19,262,106	1,684,076	4,463,404	3,042,525	10,072,101
Cost of sales and operations, total	416,840,490	6,625,563	318,521	1,059,193	667,741	4,580,108
Inventory, beginning of year	41,257,805	418,731	44,115	147,541	* 44,638	182,437
Cost of labor	33,097,068	367,726	* 80,655	49,858	48,522	188,691
Purchases	256,014,297	5,155,226	148,296	516,613	470,081	4,020,236
Materials and supplies	56,559,536	223,407	13,037	43,501	53,712	113,157
Other costs	73,156,587	990,291	79,165	457,293	95,894	357,938
Inventory, end of year	43,244,803	529,817	46,747	155,613	* 45,106	282,351
Advertising expenses	14,999,674	76,088	21,279	7,117	13,177	34,516
Car and truck expenses	92,320,003	1,192,367	187,410	326,218	144,239	534,499
Commissions	14,236,290	84,212	21,116	9,687	21,197	32,213
Contract labor	53,539,818	869,110	38,894	401,850	119,354	309,013
Depletion	898,356	832	* 227	* 338	* 266	* 1
Depreciation	36,568,890	1,774,472	178,458	536,150	403,133	656,731
Employee benefit programs	3,007,737	18,663	1,639	4,681	* 860	11,484
Insurance	18,707,850	409,192	24,298	134,426	76,548	173,920
Legal and professional services	12,058,746	126,461	21,599	17,174	34,431	53,256
Meals and entertainment deducted	9,539,241	87,082	7,331	24,454	25,257	30,040
Mortgage interest	3,190,308	67,791	11,986	11,085	12,632	32,089
Other interest paid on business indebtedness	5,627,377	160,481	10,482	50,248	34,075	65,676
Office expenses	12,776,506	74,009	19,798	11,555	9,879	32,777
Pension and profit-sharing plans	1,108,488	4,123	* 43	1,057	* 467	* 2,556
Rent paid on machinery and equipment	10,090,787	132,772	7,375	51,087	29,999	44,312
Rent paid on other business property	36,746,526	135,843	7,844	12,214	62,333	53,453
Repairs	18,494,640	731,638	33,592	310,768	148,823	238,455
Supplies	36,662,747	629,138	81,326	102,822	181,163	263,827
Salaries and wages	86,743,036	1,461,604	41,723	262,335	29,941	1,127,605
Taxes paid	19,358,414	336,596	14,084	68,036	47,895	206,580
Travel	15,344,213	160,653	38,773	23,698	39,499	58,683
Utilities	31,640,478	309,018	55,087	56,564	51,255	146,111
Other business expenses	113,958,175	3,722,368	521,096	975,339	864,013	1,361,920
Home office business deductions, total	9,469,875	52,630	* 12,546	5,302	16,906	17,877
Depreciation, Form 8829 [3]	1,234,800	12,202	* 5,655	* 341	* 4,543	1,662
Casualty loss, Form 8829 [3]	5,416	* 18	0	* 18	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	1,583,311	87,494	* 41,144	* 175	* 41,848	* 4,327
Net income less deficit [1,2]	317,058,087	977,801	-461,643	350,223	367,264	721,957
Net income [1,2]	374,540,376	2,808,065	193,853	509,309	686,807	1,418,097
Deficit [2]	57,482,289	1,830,264	655,496	159,086	319,543	696,140

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	18,293,930	195,119	14,017	31,452	47,171	102,479
Business receipts, total [1,2]	1,195,179,213	16,629,192	825,448	3,779,077	2,856,918	9,167,748
Income from sales and operations [1]	1,180,234,045	16,420,324	803,851	3,752,641	2,818,507	9,045,326
Other business income	14,945,168	208,867	21,598	26,436	38,411	122,422
Business deductions, total [1,2]	820,736,447	13,819,937	631,402	3,268,771	2,170,112	7,749,651
Cost of sales and operations, total	321,603,664	5,492,279	212,855	893,550	517,665	3,868,209
Inventory, beginning of year	24,955,993	228,029	* 17,567	87,708	* 19,820	102,934
Cost of labor	27,094,871	325,287	* 80,653	28,907	* 38,618	177,109
Purchases	200,222,602	4,255,672	85,476	447,856	372,766	3,349,573
Materials and supplies	47,531,423	178,487	* 8,441	40,357	* 44,660	85,029
Other costs	48,785,633	779,884	38,069	379,080	61,679	301,057
Inventory, end of year	26,986,856	275,081	* 17,350	90,358	* 19,878	147,495
Advertising expenses	11,126,219	46,263	10,708	6,367	5,713	23,474
Car and truck expenses	70,255,787	762,605	47,282	213,853	95,852	405,617
Commissions	10,988,938	50,041	* 18,853	* 2,777	* 11,655	16,755
Contract labor	45,455,570	680,968	8,898	328,339	100,681	243,050
Depletion	638,861	375	* 108	* [4]	* 266	* 1
Depreciation	24,048,513	945,307	63,590	343,023	207,253	331,440
Employee benefit programs	2,345,437	13,985	* 654	2,895	* 793	9,643
Insurance	14,758,917	288,988	13,054	92,609	53,598	129,728
Legal and professional services	8,789,586	78,977	8,392	10,102	27,154	33,328
Meals and entertainment deducted	7,562,056	51,369	1,485	6,611	18,171	25,101
Mortgage interest	1,993,104	35,569	* 888	6,066	* 7,137	21,478
Other interest paid on business indebtedness	3,577,566	100,549	* 3,299	34,915	24,752	37,582
Office expenses	9,677,216	53,776	14,879	8,799	5,397	24,702
Pension and profit-sharing plans	1,019,754	3,827	* 8	* 866	* 467	* 2,486
Rent paid on machinery and equipment	7,779,037	62,645	* 99	11,784	17,579	33,183
Rent paid on other business property	28,010,235	94,688	* 1,673	10,979	41,971	40,065
Repairs	13,583,084	487,946	11,051	234,945	89,460	152,490
Supplies	28,098,421	413,845	15,941	77,471	120,790	199,643
Salaries and wages	69,075,182	1,135,768	* 14,730	167,900	16,186	936,952
Taxes paid	15,010,188	230,687	4,166	47,322	34,046	145,154
Travel	11,191,114	114,999	20,473	19,483	28,544	46,499
Utilities	22,689,509	175,482	22,984	34,346	29,858	88,293
Other business deductions	79,285,931	2,446,464	124,701	708,863	697,900	915,000
Home office business deductions, total	7,694,763	33,138	* 3,081	4,898	9,782	15,377
Depreciation, Form 8829 [3]	824,356	1,971	* 399	* 198	* 449	924
Casualty loss, Form 8829 [3]	1,378	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	239,168	* 217	0	* 32	0	* 185
Net income [1,2]	374,540,376	2,808,065	193,853	509,309	686,807	1,418,097
Returns with Schedule C-EZ:						
Number of returns	4,995,185	46,222	* 3,094	* 3,061	11,640	28,427
Business receipts	39,791,000	219,707	* 36,440	* 2,859	49,761	130,647
Business deductions	4,578,061	19,402	* 7,550	* 7	7,443	4,403
Net income	35,212,939	200,305	* 28,890	* 2,852	42,319	126,244

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	121,341	99,351	4,347	17,644	14,108	2,731,987	519,570
Business receipts, total [1,2]	14,956,446	10,678,019	1,037,617	3,240,810	1,086,052	213,246,990	56,697,600
Income from sales and operations [1]	14,575,859	10,336,069	1,036,970	3,202,820	1,064,960	211,274,726	56,258,675
Other business income (loss) [1]	380,587	341,950	647	37,991	21,092	1,972,264	438,924
Business deductions, total [1,2]	13,540,839	9,977,661	1,041,432	2,521,746	982,633	177,899,708	49,186,152
Cost of sales and operations, total	3,529,218	2,155,733	417,780	955,706	495,872	84,295,732	28,921,444
Inventory, beginning of year	181,410	90,064	31,921	59,425	* 2,312	4,574,133	2,552,254
Cost of labor	366,482	192,501	68,180	105,801	* 891	14,371,393	4,079,456
Purchases	688,516	264,567	131,260	292,689	* 158,805	25,146,403	7,328,137
Materials and supplies	243,848	108,933	46,678	88,237	* 7,904	29,943,325	9,738,815
Other costs	2,222,523	1,596,531	157,788	468,204	* 335,195	14,838,426	7,858,044
Inventory, end of year	173,561	96,864	18,047	58,651	* 9,235	4,577,949	2,635,263
Advertising expenses	20,209	8,561	3,934	7,714	7,734	1,080,862	200,094
Car and truck expenses	428,746	277,067	26,868	124,811	41,790	15,720,087	3,151,698
Commissions	31,188	25,777	* 640	4,770	3,901	593,456	123,348
Contract labor	311,480	165,487	10,105	135,889	32,685	19,210,024	4,990,066
Depletion	784,637	765,467	11,288	7,883	* 1,007	22,840	3,443
Depreciation	1,222,035	903,621	88,996	227,417	133,558	5,688,361	1,093,935
Employee benefit programs	28,788	15,447	6,969	6,372	* 1,103	335,459	52,340
Insurance	166,592	97,641	18,186	50,766	6,792	3,859,290	795,392
Legal and professional services	161,495	128,828	9,440	23,227	17,910	1,049,039	261,584
Meals and entertainment deducted	39,550	21,540	1,248	16,762	4,420	838,835	151,368
Mortgage interest	17,760	12,360	* 3,973	1,427	* 2,024	310,768	88,880
Other interest paid on business indebtedness	163,846	131,637	13,461	18,748	6,468	735,006	211,691
Office expenses	65,679	50,855	3,579	11,245	5,125	1,077,430	216,999
Pension and profit-sharing plans	4,646	2,618	* 1,861	* 167	0	43,882	5,080
Rent paid on machinery and equipment	134,615	41,369	44,004	49,242	3,289	1,242,156	227,527
Rent paid on other business property	88,244	56,514	5,494	26,236	4,404	1,515,935	289,775
Repairs	252,520	157,836	34,413	60,271	19,022	2,200,254	394,513
Supplies	136,183	73,787	16,259	46,137	30,046	9,632,349	1,982,852
Salaries and wages	798,702	376,145	127,974	294,583	13,320	9,486,167	2,022,968
Taxes paid	353,227	293,481	18,279	41,467	11,544	2,052,905	454,416
Travel	96,880	52,495	1,659	42,725	6,669	1,167,768	219,118
Utilities	138,410	95,911	11,261	31,239	14,198	3,298,201	683,858
Other business expenses	4,528,951	4,042,800	159,877	326,274	111,690	11,021,334	2,358,084
Home office business deductions, total	30,082	17,800	* 3,884	8,397	* 3,318	990,544	214,242
Depreciation, Form 8829 [3]	3,743	3,505	* 2	* 236	* 124	114,356	30,264
Casualty loss, Form 8829 [3]	* 1	* 1	0	0	0	* 175	* 175
Carryover of excess casualty losses and depreciation, Form 8829 [3]	651	605	* 0	* 45	0	124,018	42,153
Net income less deficit [1,2]	1,408,587	688,175	2,978	717,434	-11,930	35,579,919	7,636,216
Net income [1,2]	2,984,975	2,084,389	71,771	828,815	176,604	40,472,496	8,780,753
Deficit [2]	1,576,388	1,396,214	68,793	111,381	188,534	4,892,577	1,144,537

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	85,976	73,272	897	11,808	11,282	2,247,450	424,912
Business receipts, total [1,2]	10,957,405	7,566,285	616,170	2,774,950	525,701	190,185,731	49,411,258
Income from sales and operations [1]	10,672,858	7,316,894	615,663	2,740,301	524,509	188,467,226	49,129,210
Other business income	284,546	249,390	* 507	34,649	* 1,191	1,718,505	282,048
Business deductions, total [1,2]	7,975,635	5,485,059	544,399	1,946,177	350,102	149,714,772	40,631,590
Cost of sales and operations, total	2,273,183	1,345,753	179,307	748,123	* 165,626	71,786,915	24,014,365
Inventory, beginning of year	102,616	42,207	* 20,746	39,663	* 65	2,185,411	1,289,854
Cost of labor	250,840	188,156	* 21,720	40,964	* 888	12,797,989	3,573,204
Purchases	513,168	221,114	* 72,562	219,491	* 144,995	21,450,038	6,124,382
Materials and supplies	149,335	45,305	* 22,737	81,293	* 7,842	26,501,161	8,594,648
Other costs	1,342,901	888,338	49,223	405,340	* 18,787	11,256,449	5,832,429
Inventory, end of year	85,676	39,365	* 7,681	38,630	* 6,950	2,404,132	1,400,152
Advertising expenses	12,294	5,301	734	6,259	* 2,187	898,021	164,727
Car and truck expenses	260,493	132,193	* 13,397	114,903	34,713	13,105,857	2,671,532
Commissions	25,530	20,648	* 593	4,288	* 932	448,358	82,678
Contract labor	248,131	142,994	6,627	98,511	* 17,819	16,917,731	4,358,090
Depletion	559,070	544,581	7,186	7,303	* 986	14,111	* 235
Depreciation	639,796	429,995	40,659	169,142	18,478	4,652,556	921,034
Employee benefit programs	18,692	8,504	* 5,812	4,377	* 664	281,542	42,447
Insurance	111,147	60,777	9,597	40,772	2,475	3,271,447	675,062
Legal and professional services	79,961	58,896	4,289	16,775	3,404	796,750	190,676
Meals and entertainment deducted	26,497	10,872	116	15,509	4,213	700,146	118,588
Mortgage interest	11,140	9,139	* 623	1,377	* 887	217,786	57,888
Other interest paid on business indebtedness	77,790	61,106	2,274	14,411	* 3,447	527,546	143,221
Office expenses	48,025	36,345	1,667	10,014	4,328	867,853	174,592
Pension and profit-sharing plans	3,458	1,627	* 1,753	* 78	0	35,180	3,680
Rent paid on machinery and equipment	80,189	18,197	24,836	37,156	* 3,282	995,978	186,006
Rent paid on other business property	37,568	14,846	* 1,844	20,877	* 1,722	1,234,571	229,397
Repairs	147,786	81,776	22,619	43,391	10,738	1,645,557	244,973
Supplies	96,619	41,007	13,262	42,350	23,977	8,279,042	1,647,857
Salaries and wages	509,772	196,230	90,891	222,651	* 8,076	8,043,867	1,621,850
Taxes paid	244,365	199,534	10,114	34,718	3,258	1,710,865	366,961
Travel	67,023	27,854	592	38,577	6,360	932,921	157,000
Utilities	102,849	70,992	3,557	28,300	10,858	2,653,326	540,602
Other business deductions	2,260,936	1,943,048	102,044	215,844	13,620	8,406,599	1,779,608
Home office business deductions, total	24,506	16,299	* 7	8,200	* 3,310	865,032	168,087
Depreciation, Form 8829 [3]	3,416	3,224	* 2	* 191	* 124	87,409	22,081
Casualty loss, Form 8829 [3]	* 1	* 1	0	0	0	* 175	* 175
Excess—casualty depreciations, Form 8829 [3]	* 24	* 24	0	0	0	55,211	22,444
Net income [1,2]	2,984,975	2,084,389	71,771	828,815	176,604	40,472,496	8,780,753
Returns with Schedule C-EZ:							
Number of returns	13,097	11,767	**	** 1,330	* 4,785	469,311	64,827
Business receipts	94,378	68,764	**	** 25,614	* 41,116	3,969,926	634,168
Business deductions	9,162	6,891	**	** 2,271	* 4,743	431,025	71,436
Net income	85,216	61,874	**	** 23,343	* 36,373	3,538,900	562,732

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	59,922	2,152,495	366,257	59,927	14,587	26,987	4,533
Business receipts, total [1,2]	8,565,070	147,984,320	33,070,984	5,423,859	892,843	1,370,901	112,826
Income from sales and operations [1]	8,359,988	146,656,063	32,723,877	5,340,755	892,820	1,365,535	107,868
Other business income (loss) [1]	205,082	1,328,257	347,107	83,104	* 23	5,366	* 4,958
Business deductions, total [1,2]	7,928,640	120,784,916	29,349,245	5,302,808	824,021	1,212,107	94,639
Cost of sales and operations, total	4,800,442	50,573,845	15,992,463	3,283,736	346,371	480,103	37,615
Inventory, beginning of year	1,014,262	1,007,617	2,355,390	558,776	26,554	171,147	* 14,949
Cost of labor	933,761	9,358,176	1,783,756	99,124	* 4,932	42,908	* 3,870
Purchases	1,336,524	16,481,742	9,929,507	2,494,634	210,434	319,526	* 25,654
Materials and supplies	1,156,397	19,048,113	3,198,213	673,968	* 111,586	61,368	* 5,247
Other costs	1,247,192	5,733,190	1,592,164	351,892	* 36,533	49,546	* 5,807
Inventory, end of year	887,693	1,054,993	2,866,567	894,659	43,669	164,391	* 17,913
Advertising expenses	45,359	835,410	383,776	61,572	44,438	17,119	* 7,446
Car and truck expenses	243,064	12,325,325	1,155,503	126,440	48,899	70,293	* 1,049
Commissions	18,438	451,669	129,592	26,370	* 2,616	5,098	* 234
Contract labor	233,072	13,986,887	890,906	36,394	* 11,784	55,575	* 538
Depletion	* 100	19,297	1,821	* 2	0	0	0
Depreciation	436,536	4,157,890	1,232,406	222,536	71,732	67,335	* 3,172
Employee benefit programs	15,959	267,160	90,048	7,908	* 315	* 641	* 124
Insurance	153,218	2,910,680	330,367	43,955	6,917	12,307	* 1,211
Legal and professional services	74,551	712,904	270,527	48,297	4,374	25,034	* 358
Meals and entertainment deducted	26,733	660,734	114,972	20,664	1,946	10,397	* 133
Mortgage interest	47,366	174,522	76,033	11,681	* 3,085	* 3,299	* 48
Other interest paid on business indebtedness	45,132	478,183	155,942	39,215	* 1,241	3,678	* 147
Office expenses	33,264	827,166	221,764	23,372	8,216	20,461	* 3,658
Pension and profit-sharing plans	6,097	32,705	21,241	487	* 139	* 55	0
Rent paid on machinery and equipment	67,528	947,101	162,019	18,896	* 26,536	14,349	* 78
Rent paid on other business property	77,607	1,148,552	839,326	174,999	* 20,199	63,048	* 525
Repairs	171,489	1,634,252	367,775	67,336	5,472	12,747	* 3,255
Supplies	266,421	7,383,075	941,378	82,446	62,020	47,260	* 4,243
Salaries and wages	307,550	7,155,649	2,348,892	370,718	* 39,656	100,725	* 17,377
Taxes paid	122,231	1,476,259	450,882	72,264	21,611	14,228	* 3,135
Travel	99,863	848,786	250,615	42,403	* 1,601	39,314	* 1,642
Utilities	87,596	2,526,746	768,864	125,226	40,246	32,777	* 3,145
Other business expenses	525,405	8,137,846	1,944,892	370,432	43,813	111,465	* 5,508
Home office business deductions, total	13,128	763,175	165,751	12,132	* 10,719	* 4,786	0
Depreciation, Form 8829 [3]	1,466	82,626	17,607	2,857	* 2,082	* 1,303	0
Casualty loss, Form 8829 [3]	0	0	* 265	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,420	80,445	24,148	* 959	* 12,090	* 15	0
Net income less deficit [1,2]	645,808	27,297,895	3,757,927	122,574	68,822	158,794	21,459
Net income [1,2]	1,064,855	30,626,888	5,443,614	507,275	139,173	305,459	* 40,868
Deficit [2]	419,047	3,328,993	1,685,686	384,701	70,351	146,665	* 19,409

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	43,881	1,778,657	222,004	36,537	7,730	16,034	* 2,074
Business receipts, total [1,2]	6,704,801	134,069,672	27,567,554	4,357,837	628,408	1,074,778	* 76,454
Income from sales and operations [1]	6,513,013	132,825,004	27,338,380	4,309,167	628,449	1,070,043	* 76,175
Other business income	191,788	1,244,668	229,174	48,670	* -42	4,735	* 279
Business deductions, total [1,2]	5,639,983	103,443,200	22,120,613	3,849,504	489,235	769,319	* 35,586
Cost of sales and operations, total	3,335,971	44,436,579	12,775,793	2,604,294	225,852	268,638	* 21,605
Inventory, beginning of year	265,065	630,492	1,511,034	344,400	* 24,954	84,490	* 14,413
Cost of labor	747,057	8,477,728	1,430,439	53,119	* 3,752	* 37,752	* 1,182
Purchases	1,057,828	14,267,827	7,946,578	2,038,432	* 196,008	141,765	* 22,591
Materials and supplies	930,497	16,976,016	2,367,504	261,125	* 2,516	58,986	0
Other costs	640,234	4,783,786	1,195,335	255,280	* 34,157	40,053	* 81
Inventory, end of year	304,711	699,269	1,675,097	348,061	* 35,535	94,407	* 16,662
Advertising expenses	32,391	700,902	227,599	34,145	* 13,093	6,088	* 594
Car and truck expenses	173,168	10,261,158	723,700	87,291	18,255	43,942	* 306
Commissions	13,867	351,813	90,281	21,411	* 2,376	* 2,701	* 228
Contract labor	187,689	12,371,952	767,186	25,225	* 11,150	42,028	0
Depletion	0	* 13,876	* 1,053	0	0	0	0
Depreciation	329,542	3,401,980	812,438	150,055	22,759	43,718	* 75
Employee benefit programs	7,673	231,422	63,275	4,074	* 305	* 625	* 119
Insurance	126,225	2,470,161	247,731	30,854	* 4,189	10,131	* 557
Legal and professional services	41,980	564,094	160,365	26,533	* 3,986	8,284	* 172
Meals and entertainment deducted	19,905	561,653	82,955	13,402	* 1,237	9,132	* 11
Mortgage interest	34,331	125,567	42,107	5,481	* 580	* 3,299	0
Other interest paid on business indebtedness	22,239	362,086	91,995	16,336	* 959	* 2,672	* 94
Office expenses	24,346	668,915	144,975	13,501	3,568	17,155	* 809
Pension and profit-sharing plans	* 2,093	29,406	20,096	* 233	* 139	* 55	0
Rent paid on machinery and equipment	34,823	775,149	105,674	6,189	* 13,744	* 11,349	* 33
Rent paid on other business property	62,861	942,313	600,121	122,800	* 18,237	52,743	* 321
Repairs	141,441	1,259,143	252,027	39,830	* 5,133	9,740	* 34
Supplies	254,369	6,376,817	646,137	37,893	23,668	24,511	* 136
Salaries and wages	189,856	6,232,161	1,663,786	193,334	* 39,375	75,540	* 5,135
Taxes paid	91,485	1,252,419	326,754	41,561	13,278	10,268	* 306
Travel	78,460	697,461	152,655	30,259	* 1,218	15,377	* 893
Utilities	72,602	2,040,122	514,968	65,821	25,387	21,651	* 255
Other business deductions	344,327	6,282,664	1,435,654	257,781	32,697	84,916	* 3,903
Home office business deductions, total	7,965	688,981	129,912	7,988	* 7,977	* 4,742	0
Depreciation, Form 8829 [3]	* 674	64,653	11,669	* 1,919	* 766	* 1,297	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 589	32,178	0	0	0	0	0
Net income [1,2]	1,064,855	30,626,888	5,443,614	507,275	139,173	305,459	* 40,868
Returns with Schedule C-EZ:							
Number of returns	11,303	393,181	34,093	8,193	* 136	* 6	* 1,014
Business receipts	65,433	3,270,324	264,903	71,541	* 83	* 268	* 17,310
Business deductions	* 10,493	349,096	41,490	13,328	* 74	* 14	0
Net income	54,940	2,921,228	223,412	58,213	* 8	* 254	* 17,310

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	31,043	* 2,332	40,133	1,427	13,851	2,198	5,889
Business receipts, total [1,2]	3,755,319	* 105,006	1,925,784	299,703	899,447	1,005,291	707,940
Income from sales and operations [1]	3,735,726	* 104,933	1,875,932	298,891	895,928	1,003,691	703,558
Other business income (loss) [1]	19,593	* 72	49,852	* 812	3,519	* 1,600	4,382
Business deductions, total [1,2]	3,369,353	* 109,889	1,724,546	229,779	760,172	875,546	631,070
Cost of sales and operations, total	2,085,437	* 63,103	777,176	* 82,802	479,938	547,387	365,768
Inventory, beginning of year	192,794	* 6,777	67,713	* 10,420	56,711	* 6,496	74,993
Cost of labor	182,993	* 3,088	69,550	* 2,808	67,828	* 92,963	* 16,072
Purchases	1,150,587	* 7,482	401,997	* 67,753	185,005	286,821	278,656
Materials and supplies	583,463	* 2,385	198,423	* 653	88,278	* 149,870	48,829
Other costs	154,036	* 49,918	106,597	* 13,098	159,511	* 19,095	29,151
Inventory, end of year	178,436	* 6,547	67,104	* 11,930	77,395	7,859	81,933
Advertising expenses	7,310	* 151	30,285	* 9,673	19,320	* 6,168	4,840
Car and truck expenses	95,103	* 2,702	92,814	* 8,221	22,696	24,498	13,881
Commissions	5,129	0	13,593	* 364	* 4,560	* 8,923	* 640
Contract labor	148,995	* 576	33,190	* 32,888	4,823	* 68,821	* 16,544
Depletion	* 376	0	* 2	* 134	* 1	* 892	0
Depreciation	125,761	* 9,034	67,026	* 4,727	30,706	4,344	32,634
Employee benefit programs	5,239	* 67	5,993	* 163	4,166	* 851	* 2,993
Insurance	25,636	* 640	10,850	* 3,185	8,670	11,612	15,105
Legal and professional services	11,137	* 1,622	17,626	* 2,019	8,032	6,328	4,601
Meals and entertainment deducted	6,703	* 2,436	8,612	* 72	1,007	* 192	716
Mortgage interest	7,704	0	* 1,862	* 1,312	* 1,555	* 556	* 4,935
Other interest paid on business indebtedness	24,652	* 2,012	11,041	* 56	2,311	1,817	2,074
Office expenses	10,713	* 293	26,104	* 6,236	7,140	14,016	2,948
Pension and profit-sharing plans	777	* 34	* 6,647	* 51	* 777	* 1,517	* 3
Rent paid on machinery and equipment	13,755	* 164	13,487	* 2,272	* 302	* 3,652	5,232
Rent paid on other business property	47,623	* 1,708	49,610	* 4,847	11,382	18,472	3,648
Repairs	69,655	* 1,279	17,840	* 910	7,816	10,027	12,671
Supplies	71,971	* 804	121,815	* 45,139	14,684	65,501	1,051
Salaries and wages	253,532	* 5,890	104,487	* 8,869	30,747	19,317	71,668
Taxes paid	41,828	* 693	33,492	3,002	7,298	4,692	13,390
Travel	10,086	* 13,579	12,099	* 476	6,644	* 857	9,878
Utilities	61,782	* 1,187	86,514	* 2,875	21,649	21,266	12,411
Other business expenses	221,619	* 1,916	148,013	7,399	57,608	31,549	29,446
Home office business deductions, total	* 13,090	0	30,243	* 2,087	* 5,183	* 2,293	* 3,061
Depreciation, Form 8829 [3]	* 1,201	0	3,533	0	* 749	* 2	* 368
Casualty loss, Form 8829 [3]	0	0	* 265	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,890	0	* 2,474	0	* 483	* 2	* 370
Net income less deficit [1,2]	386,704	* -4,884	201,488	69,748	134,971	129,574	76,871
Net income [1,2]	526,093	* 895	350,679	72,926	201,695	134,674	95,239
Deficit [2]	139,389	* 5,779	149,291	* 3,178	66,724	* 5,099	18,368

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	15,688	* 1,021	21,889	1,322	7,910	2,141	2,876
Business receipts, total [1,2]	3,284,815	* 3,849	1,380,357	274,700	755,616	862,757	585,734
Income from sales and operations [1]	3,266,065	* 3,842	1,332,720	273,988	753,275	861,204	582,782
Other business income	18,750	* 6	47,637	* 712	2,341	* 1,553	* 2,952
Business deductions, total [1,2]	2,759,193	* 2,953	1,029,678	201,774	549,616	727,913	490,495
Cost of sales and operations, total	1,825,674	* 2,729	503,553	* 63,167	386,070	442,236	306,538
Inventory, beginning of year	128,202	* 70	38,844	* 6,885	25,471	* 5,636	* 47,007
Cost of labor	164,723	* 167	* 43,671	* 1,747	* 54,999	* 70,996	* 10,813
Purchases	965,095	* 2,138	248,817	* 51,101	134,701	* 208,978	247,500
Materials and supplies	565,455	0	131,985	* 653	* 79,913	* 149,870	* 31,223
Other costs	135,634	* 394	80,750	* 11,072	125,872	* 13,022	* 19,803
Inventory, end of year	133,435	* 40	40,513	* 8,290	* 34,887	* 6,267	* 49,808
Advertising expenses	3,986	0	17,497	* 9,542	4,876	* 6,162	2,384
Car and truck expenses	59,276	0	36,521	* 8,185	15,475	* 23,606	11,243
Commissions	* 3,387	0	10,795	0	* 4,057	* 6,736	* 475
Contract labor	148,594	0	* 26,514	* 32,712	* 1,122	* 68,810	* 16,266
Depletion	0	0	0	* 134	* 1	* 892	0
Depreciation	84,975	* 106	29,520	* 4,620	24,230	* 2,358	27,376
Employee benefit programs	3,666	* 12	* 3,145	* 163	* 2,206	* 325	* 1,224
Insurance	16,070	* 4	5,770	* 2,904	5,111	8,895	10,042
Legal and professional services	6,612	* 3	5,518	* 1,978	3,172	5,920	3,332
Meals and entertainment deducted	5,793	* 1	5,890	* 65	504	* 169	* 359
Mortgage interest	4,681	0	* 1,078	* 394	* 989	* 556	* 3,917
Other interest paid on business indebtedness	12,530	* 13	1,433	* 56	* 842	* 1,187	* 912
Office expenses	5,879	0	5,886	* 6,178	2,277	* 13,447	1,997
Pension and profit-sharing plans	* 587	0	* 6,544	* 51	* 703	* 1,517	0
Rent paid on machinery and equipment	13,314	0	* 13,474	* 2,271	* 218	* 3,090	* 3,505
Rent paid on other business property	34,895	0	36,790	* 3,547	4,098	* 11,583	* 3,384
Repairs	51,443	* 3	10,948	* 907	6,638	7,500	10,054
Supplies	40,517	0	60,392	* 45,138	10,221	* 63,339	* 190
Salaries and wages	151,289	* 29	62,950	* 7,917	16,928	* 13,713	49,621
Taxes paid	26,431	0	23,106	* 2,815	4,450	3,863	9,288
Travel	7,014	* 12	7,969	* 392	4,192	* 739	746
Utilities	43,960	* 2	45,870	* 2,791	12,908	15,698	8,109
Other business deductions	196,383	* 39	80,213	* 3,757	34,459	23,284	15,991
Home office business deductions, total	* 8,500	0	24,175	* 2,087	* 2,713	* 2,289	* 2,607
Depreciation, Form 8829 [3]	* 773	0	* 2,589	0	* 266	0	* 341
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]	526,093	* 895	350,679	72,926	201,695	134,674	95,239
Returns with Schedule C-EZ:							
Number of returns	* 2,034	* 1,020	* 1,998	* 8	* 2,208	0	* 1,036
Business receipts	* 20,169	* 485	* 7,075	* 2	* 23,607	0	* 12,526
Business deductions	* 3,739	0	* 4,124	0	* 1,157	0	* 933
Net income	* 16,429	* 485	* 2,951	* 2	* 22,450	0	* 11,593

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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
	(28)	(29)	(30)	(31)	(32)	(33)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	5,196	27,991	19,093	10,068	9,900	8,146
Business receipts, total [1,2]	631,725	3,872,077	1,681,128	384,529	587,735	494,707
Income from sales and operations [1]	618,562	3,828,476	1,677,666	383,976	584,832	433,365
Other business income (loss) [1]	* 13,163	43,601	3,462	* 553	* 2,903	* 61,342
Business deductions, total [1,2]	579,664	3,280,079	1,427,083	332,854	568,855	511,944
Cost of sales and operations, total	421,543	1,744,858	505,493	160,044	286,847	264,670
Inventory, beginning of year	* 12,946	153,476	77,983	* 24,293	57,536	* 86,107
Cost of labor	* 35,216	324,290	62,834	* 30,169	* 25,720	* 44,535
Purchases	* 326,092	1,005,681	302,219	111,679	178,122	188,495
Materials and supplies	* 9,543	273,954	94,972	* 8,555	* 91,122	* 39,551
Other costs	* 50,619	175,906	52,169	* 21,475	* 32,780	* 9,553
Inventory, end of year	* 12,873	188,450	84,685	* 36,128	98,434	* 103,570
Advertising expenses	* 1,935	11,330	7,341	* 3,949	7,035	14,494
Car and truck expenses	* 8,116	93,419	63,141	17,543	72,712	42,204
Commissions	* 1,592	10,056	12,344	* 571	* 2,474	* 954
Contract labor	* 1	139,950	74,785	* 1,656	* 2,564	* 783
Depletion	0	* 1	* 388	0	0	0
Depreciation	35,236	207,925	80,697	49,704	30,066	8,128
Employee benefit programs	* 1,194	18,562	13,472	* 1,690	* 1,006	* 766
Insurance	* 7,031	38,502	24,779	* 3,380	6,837	4,084
Legal and professional services	1,820	19,171	24,824	7,066	8,948	1,986
Meals and entertainment deducted	* 1,167	13,184	6,653	2,651	8,019	6,169
Mortgage interest	* 2,341	8,742	* 5,181	* 6,373	* 3,158	* 3,444
Other interest paid on business indebtedness	* 1,066	27,918	5,914	* 2,741	* 2,826	* 497
Office expenses	* 2,069	22,123	10,087	* 1,844	4,770	1,606
Pension and profit-sharing plans	* 185	5,189	* 1,084	* 32	* 627	* 15
Rent paid on machinery and equipment	* 232	11,360	21,555	* 560	* 214	* 775
Rent paid on other business property	* 8,475	57,632	75,222	* 15,598	8,600	* 23,285
Repairs	* 6,571	63,544	15,663	7,291	5,215	4,460
Supplies	* 13,592	99,456	53,896	4,306	13,321	7,449
Salaries and wages	* 39,499	308,420	225,590	* 16,667	45,741	* 30,589
Taxes paid	4,155	59,041	32,605	2,809	6,739	5,364
Travel	* 3,015	21,895	9,317	5,786	9,679	4,737
Utilities	* 9,978	84,295	54,339	10,834	18,668	18,657
Other business expenses	7,860	197,987	94,429	8,916	22,149	65,410
Home office business deductions, total	* 903	14,349	* 576	* 714	* 231	* 1,270
Depreciation, Form 8829 [3]	0	* 1,100	* 86	0	* 18	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* 295	* 5	0	* 25	0
Net income less deficit [1,2]	52,061	593,732	257,236	51,674	18,880	-17,536
Net income [1,2]	81,626	675,248	339,806	84,782	84,495	29,718
Deficit [2]	29,565	81,517	82,570	33,109	65,615	47,254

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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
	(28)	(29)	(30)	(31)	(32)	(33)
BUSINESSES WITH NET INCOME						
Number of returns [1]	3,356	18,991	16,027	6,207	6,363	4,846
Business receipts, total [1,2]	560,444	3,582,404	1,430,071	339,625	527,314	336,164
Income from sales and operations [1]	549,232	3,539,782	1,428,139	339,084	524,420	329,660
Other business income	* 11,212	42,622	* 1,932	* 541	* 2,894	* 6,504
Business deductions, total [1,2]	* 478,818	2,908,890	1,090,265	254,843	442,819	306,445
Cost of sales and operations, total	* 364,822	1,629,762	394,320	* 136,951	239,596	* 161,103
Inventory, beginning of year	* 3,405	125,456	48,038	* 10,997	* 43,085	* 9,732
Cost of labor	* 26,718	306,706	33,109	* 29,153	* 25,154	* 40,518
Purchases	* 313,797	924,788	233,113	* 79,792	* 134,918	* 81,223
Materials and supplies	* 3,375	261,727	89,358	* 2,776	* 90,951	* 39,084
Other costs	* 20,932	169,526	38,758	* 20,653	* 20,156	* 4,482
Inventory, end of year	* 3,405	158,440	48,056	* 6,420	74,667	* 13,937
Advertising expenses	* 800	9,831	3,448	* 3,307	5,076	* 9,233
Car and truck expenses	* 3,110	59,649	40,981	13,677	35,999	* 24,780
Commissions	* 23	9,367	* 10,566	* 385	* 1,186	* 166
Contract labor	0	128,862	58,819	* 1,030	* 136	* 175
Depletion	0	* 1	0	0	0	0
Depreciation	* 17,473	141,980	62,361	* 42,453	* 27,632	* 4,552
Employee benefit programs	* 713	16,401	6,711	* 1,240	* 493	* 65
Insurance	* 6,493	35,282	17,238	* 3,005	6,387	* 3,051
Legal and professional services	* 1,357	15,714	20,335	* 3,850	7,317	* 881
Meals and entertainment deducted	* 522	11,887	3,815	1,484	6,340	* 2,486
Mortgage interest	* 184	7,599	* 4,549	0	* 2,157	* 3,437
Other interest paid on business indebtedness	* 463	23,370	2,613	* 2,600	* 2,822	* 259
Office expenses	* 1,148	19,124	5,612	1,214	4,307	* 335
Pension and profit-sharing plans	* 151	5,102	* 895	* 19	* 583	0
Rent paid on machinery and equipment	* 232	10,141	10,782	* 447	* 207	* 759
Rent paid on other business property	* 8,224	36,830	60,347	* 9,050	* 7,704	* 17,630
Repairs	* 5,599	59,063	9,695	* 536	* 5,072	* 818
Supplies	* 13,035	92,635	28,716	* 792	11,094	* 3,164
Salaries and wages	* 37,899	270,079	194,800	* 11,755	* 40,591	* 687
Taxes paid	* 3,806	49,046	27,098	* 2,076	6,313	* 4,762
Travel	* 1,154	17,717	3,493	* 4,936	7,649	* 2,237
Utilities	* 6,147	68,860	39,863	* 7,465	14,306	* 15,317
Other business deductions	* 4,471	177,243	74,939	* 6,369	9,218	49,128
Home office business deductions, total	* 903	* 12,176	* 563	* 76	* 227	* 1,270
Depreciation, Form 8829 [3]	0	* 952	* 85	0	0	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0
Net income [1,2]	81,626	675,248	339,806	84,782	84,495	29,718
Returns with Schedule C-EZ:						
Number of returns	* 40	* 1,553	* 4,058	* 2,078	* 2,037	* 136
Business receipts	* 3,398	* 9,514	* 19,829	* 13,450	* 19,755	* 319
Business deductions	* 87	* 1,168	* 7,707	* 127	* 408	* 148
Net income	* 3,311	* 8,346	* 12,122	* 13,322	* 19,347	* 171

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Manufacturing—continued		Wholesale trade (merchant wholesalers)				Retail trade
	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total
	(34)	(35)	(36)	(37)	(38)	(39)	(40)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	25,610	57,346	347,394	156,737	127,545	63,112	2,398,964
Business receipts, total [1,2]	2,677,621	6,242,543	57,071,679	25,534,792	23,864,803	7,672,085	187,940,650
Income from sales and operations [1]	2,665,074	6,206,290	56,720,443	25,347,649	23,771,217	7,601,577	186,197,205
Other business income (loss) [1]	12,547	36,253	351,236	187,143	93,586	70,507	1,743,445
Business deductions, total [1,2]	2,266,977	5,247,860	52,212,368	23,395,421	22,093,722	6,723,224	177,366,204
Cost of sales and operations, total	1,276,011	2,783,560	38,913,673	17,174,906	16,881,940	4,856,827	122,327,005
Inventory, beginning of year	82,819	672,898	3,653,254	2,271,532	1,113,992	267,730	21,325,818
Cost of labor	418,874	255,982	376,959	208,965	127,693	* 40,300	1,841,846
Purchases	439,350	1,949,318	32,676,678	14,462,069	14,484,150	3,730,460	109,827,821
Materials and supplies	345,299	411,146	2,781,205	1,406,051	761,496	613,658	5,827,507
Other costs	85,438	189,040	3,166,991	1,138,557	1,592,026	436,408	5,709,605
Inventory, end of year	95,768	694,824	3,741,413	2,312,267	1,197,417	231,729	22,205,592
Advertising expenses	14,336	115,034	443,914	205,268	158,466	80,179	1,975,227
Car and truck expenses	87,992	263,780	1,514,754	649,035	602,237	263,481	5,597,735
Commissions	17,612	16,463	502,556	248,464	155,860	98,232	1,646,987
Contract labor	141,728	119,313	512,336	199,003	237,739	75,595	1,768,803
Depletion	0	* 25	560	* 373	* 188	0	4,349
Depreciation	68,454	113,188	544,020	279,118	219,800	45,102	2,301,965
Employee benefit programs	* 3,823	21,074	69,608	35,616	25,051	8,941	227,992
Insurance	53,713	51,951	340,509	192,269	121,282	26,957	1,326,239
Legal and professional services	28,147	49,137	379,149	134,693	173,830	70,626	937,054
Meals and entertainment deducted	6,177	18,074	173,248	83,957	60,443	28,848	564,936
Mortgage interest	* 4,737	6,020	35,727	21,795	12,148	* 1,785	414,401
Other interest paid on business indebtedness	4,702	22,034	164,652	78,325	81,876	4,452	718,312
Office expenses	9,327	46,782	241,435	123,765	87,248	30,422	1,117,279
Pension and profit-sharing plans	* 173	3,449	26,186	10,537	8,189	7,460	28,055
Rent paid on machinery and equipment	5,345	23,255	225,232	125,753	75,770	23,709	607,790
Rent paid on other business property	103,422	151,030	826,147	429,507	311,569	85,071	5,572,810
Repairs	13,367	42,655	267,217	137,873	115,940	13,404	1,259,991
Supplies	46,285	186,140	504,107	246,530	194,859	62,718	2,707,877
Salaries and wages	218,658	440,743	1,783,109	941,092	684,738	157,279	7,947,042
Taxes paid	28,038	96,499	393,024	204,119	155,202	33,703	2,553,577
Travel	12,372	45,234	553,560	269,948	190,649	92,963	1,241,314
Utilities	59,904	103,112	635,430	327,452	236,316	71,662	3,699,030
Other business expenses	61,053	458,321	2,969,745	1,203,682	1,223,862	542,202	9,917,886
Home office business deductions, total	* 1,575	62,539	163,684	64,027	61,096	38,561	625,777
Depreciation, Form 8829 [3]	* 309	3,998	51,717	34,101	12,719	4,897	98,097
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	* 148
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 197	* 5,342	123,536	84,600	34,998	* 3,938	176,003
Net income less deficit [1,2]	411,436	1,024,424	4,863,004	2,123,345	1,790,268	949,391	10,736,671
Net income [1,2]	498,019	1,274,942	6,335,928	2,843,957	2,199,633	1,292,338	18,868,472
Deficit [2]	86,582	250,519	1,472,925	720,612	409,365	342,947	8,131,801

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Manufacturing—continued		Wholesale trade (merchant wholesalers)				Retail trade
	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total
	(34)	(35)	(36)	(37)	(38)	(39)	(40)
BUSINESSES WITH NET INCOME							
Number of returns [1]	16,648	34,345	227,506	92,859	87,345	47,302	1,309,387
Business receipts, total [1,2]	2,094,886	5,411,342	49,556,101	21,393,945	21,390,720	6,771,436	149,849,784
Income from sales and operations [1]	2,082,488	5,387,865	49,300,708	21,281,767	21,317,753	6,701,188	148,428,094
Other business income	* 12,398	23,478	255,393	112,178	72,967	70,248	1,421,690
Business deductions, total [1,2]	1,596,867	4,136,400	43,221,920	18,549,998	19,192,599	5,479,322	130,986,125
Cost of sales and operations, total	923,269	2,275,613	33,215,810	14,055,118	15,078,601	4,082,091	95,346,835
Inventory, beginning of year	61,310	488,639	2,577,279	1,452,604	918,263	206,412	13,420,372
Cost of labor	* 299,642	226,516	290,573	155,350	114,267	* 20,957	1,325,113
Purchases	343,856	1,577,967	28,208,003	11,887,606	13,123,665	3,196,733	86,112,004
Materials and supplies	219,071	379,435	2,128,769	1,206,321	482,025	440,422	4,498,525
Other costs	* 58,207	146,504	2,778,745	958,908	1,417,080	402,757	4,546,089
Inventory, end of year	58,816	543,449	2,767,560	1,605,671	976,699	185,190	14,555,268
Advertising expenses	6,752	90,786	297,838	164,094	79,446	54,298	1,239,177
Car and truck expenses	60,284	181,121	1,174,957	438,441	498,485	238,031	3,184,278
Commissions	* 3,192	13,231	429,267	220,054	126,057	83,156	1,194,442
Contract labor	124,495	81,246	424,583	164,465	185,557	74,561	1,299,113
Depletion	0	* 24	* 395	* 245	* 150	0	3,448
Depreciation	37,229	88,967	327,993	130,812	159,760	37,420	1,290,682
Employee benefit programs	* 3,728	18,061	57,079	28,434	19,871	8,774	173,606
Insurance	43,001	38,745	269,594	148,934	96,432	24,229	917,045
Legal and professional services	10,645	34,758	248,766	93,111	128,885	26,771	562,482
Meals and entertainment deducted	4,935	14,922	140,484	66,996	49,044	24,445	347,982
Mortgage interest	* 318	2,887	30,034	18,633	9,734	* 1,666	267,797
Other interest paid on business indebtedness	* 3,772	19,062	121,243	44,608	73,124	3,512	410,425
Office expenses	6,808	35,729	179,142	80,979	74,280	23,884	693,346
Pension and profit-sharing plans	* 173	3,344	25,811	10,353	7,998	7,460	25,414
Rent paid on machinery and equipment	* 5,232	10,685	186,113	107,081	55,589	23,443	399,773
Rent paid on other business property	55,447	116,491	625,256	330,848	241,605	52,803	3,615,191
Repairs	8,882	20,133	202,004	94,579	95,981	11,444	830,976
Supplies	27,360	163,337	397,754	183,147	158,893	55,714	1,520,276
Salaries and wages	154,441	337,701	1,379,841	669,259	559,466	151,117	5,819,329
Taxes paid	18,769	79,518	299,069	154,118	112,768	32,183	1,821,015
Travel	11,389	35,272	400,206	191,369	128,884	79,953	716,994
Utilities	40,011	80,548	454,183	228,377	179,801	46,005	2,207,029
Other business deductions	45,414	335,448	2,194,660	885,415	1,013,394	295,851	6,417,975
Home office business deductions, total	* 1,296	50,323	111,780	32,215	42,100	37,465	408,330
Depreciation, Form 8829 [3]	* 112	* 2,569	15,957	3,786	8,266	3,905	41,413
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	* 863	* 114	* 323	* 426	20,773
Net income [1,2]	498,019	1,274,942	6,335,928	2,843,957	2,199,633	1,292,338	18,868,472
Returns with Schedule C-EZ:							
Number of returns	* 2,015	4,521	38,655	16,786	15,990	5,879	320,617
Business receipts	* 5,078	40,494	244,500	95,172	118,444	30,885	1,912,986
Business deductions	* 25	* 8,449	28,964	8,316	17,603	3,045	278,362
Net income	* 5,053	32,045	215,536	86,856	100,840	27,839	1,634,624

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Retail trade—continued						
	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic stores and household appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations
	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	130,269	37,792	16,434	32,069	102,062	134,121	17,253
Business receipts, total [1,2]	37,398,464	3,711,452	3,146,985	6,565,493	26,996,012	7,719,400	20,241,765
Income from sales and operations [1]	37,025,242	3,694,440	3,081,564	6,552,904	26,613,448	7,679,066	19,977,382
Other business income (loss) [1]	373,222	17,013	65,421	12,589	382,564	40,333	264,383
Business deductions, total [1,2]	36,246,835	3,454,187	2,969,847	6,117,147	26,153,004	7,253,819	20,018,505
Cost of sales and operations, total	29,734,811	1,947,214	2,106,589	4,211,172	19,372,308	4,607,397	17,245,492
Inventory, beginning of year	5,426,686	629,087	187,342	704,186	1,958,598	498,426	505,054
Cost of labor	313,492	150,420	* 85,796	149,144	138,791	* 58,237	114,173
Purchases	27,007,872	1,577,256	1,828,278	3,714,046	18,032,269	4,296,051	16,068,242
Materials and supplies	1,063,462	175,951	* 33,614	251,855	790,271	240,454	588,622
Other costs	1,712,961	43,219	199,149	161,795	436,404	58,132	339,574
Inventory, end of year	5,789,662	628,720	227,591	769,854	1,984,024	543,903	370,174
Advertising expenses	318,525	79,686	36,267	61,246	139,386	130,729	22,026
Car and truck expenses	465,204	138,788	50,558	133,057	215,483	231,866	75,475
Commissions	180,195	54,144	* 10,998	35,398	97,936	69,143	45,742
Contract labor	301,670	70,703	62,915	88,458	90,561	117,860	22,015
Depletion	* 195	* 14	0	* 37	* 277	* 1	* 22
Depreciation	308,547	60,987	33,172	158,297	244,287	60,038	174,942
Employee benefit programs	54,404	6,696	* 1,023	20,651	24,573	22,174	7,162
Insurance	234,707	35,716	17,395	76,396	165,825	44,061	93,798
Legal and professional services	99,312	22,848	15,522	24,833	81,662	53,738	70,097
Meals and entertainment deducted	45,366	15,391	4,816	12,154	14,135	20,612	19,044
Mortgage interest	73,540	25,334	* 3,586	15,999	33,479	5,339	72,677
Other interest paid on business indebtedness	182,368	20,085	6,475	34,222	56,425	24,257	36,856
Office expenses	90,116	22,972	7,983	46,720	80,120	63,321	16,518
Pension and profit-sharing plans	2,726	* 401	* 240	* 3,756	1,960	3,434	1,149
Rent paid on machinery and equipment	68,797	34,135	75,658	20,804	59,117	23,569	24,131
Rent paid on other business property	511,672	202,434	47,321	62,393	910,971	252,612	246,492
Repairs	232,615	32,546	24,992	36,839	188,167	33,456	116,945
Supplies	267,802	46,229	22,964	68,184	413,301	110,879	53,759
Salaries and wages	1,167,072	234,090	165,735	433,966	1,599,885	531,338	642,683
Taxes paid	346,253	77,278	39,731	129,469	437,808	93,197	240,709
Travel	105,462	32,049	17,142	25,889	43,069	64,454	3,953
Utilities	328,438	104,363	42,822	124,935	622,564	144,179	213,333
Other business expenses	1,092,401	177,688	175,361	282,728	1,226,109	488,578	573,292
Home office business deductions, total	17,211	11,161	* 581	8,293	16,281	37,173	* 196
Depreciation, Form 8829 [3]	1,718	1,907	* 22	* 387	2,929	5,659	* 10
Casualty loss, Form 8829 [3]	0	0	0	0	0	* 148	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,474	* 1,503	0	* 78	* 4,244	12,282	* 20
Net income less deficit [1,2]	1,157,521	257,134	177,186	451,380	848,128	487,732	224,822
Net income [1,2]	1,873,279	490,916	240,287	608,626	1,434,498	955,083	393,295
Deficit [2]	715,757	233,781	63,101	157,247	586,370	467,352	168,473

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Retail trade—continued						
	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic stores and household appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations
	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH NET INCOME							
Number of returns [1]	81,910	18,265	11,435	21,003	65,458	62,237	9,648
Business receipts, total [1,2]	30,811,166	2,401,080	2,666,461	5,292,112	21,212,844	6,433,873	15,134,491
Income from sales and operations [1]	30,496,847	2,393,876	2,607,870	5,281,969	20,925,659	6,402,276	14,964,654
Other business income	314,319	7,204	* 58,591	10,143	287,185	31,597	169,838
Business deductions, total [1,2]	28,939,967	1,910,165	2,426,174	4,683,486	19,778,345	5,479,043	14,740,958
Cost of sales and operations, total	24,269,314	1,126,332	1,705,037	3,429,053	15,013,512	3,866,827	12,945,609
Inventory, beginning of year	3,657,497	218,213	151,910	509,209	1,407,026	339,323	252,350
Cost of labor	253,759	100,085	* 37,430	134,742	97,008	* 27,333	* 106,216
Purchases	22,119,108	945,676	1,536,299	2,984,370	13,966,598	3,670,168	11,952,344
Materials and supplies	838,288	62,368	* 33,514	251,178	683,823	181,804	575,335
Other costs	1,443,326	16,601	* 135,836	102,260	343,003	45,485	319,060
Inventory, end of year	4,042,663	216,610	189,951	552,707	1,483,946	397,285	259,696
Advertising expenses	217,577	46,817	20,732	47,671	83,773	67,524	16,821
Car and truck expenses	299,094	86,556	43,528	90,863	147,726	87,550	38,665
Commissions	106,812	3,523	* 10,941	* 29,981	94,482	59,667	40,497
Contract labor	231,784	11,627	59,938	70,275	66,614	94,624	11,200
Depletion	* 121	* 3	0	0	* 214	* 1	0
Depreciation	220,552	24,718	32,151	98,148	138,344	35,579	101,349
Employee benefit programs	44,631	5,214	* 986	15,318	19,140	11,067	4,455
Insurance	172,480	19,055	14,310	45,634	117,966	31,969	69,093
Legal and professional services	67,222	13,721	13,662	16,140	58,854	29,939	49,782
Meals and entertainment deducted	25,632	11,673	1,991	9,624	7,943	12,235	1,221
Mortgage interest	58,196	* 22,105	* 2,435	6,041	26,506	* 2,632	49,005
Other interest paid on business indebtedness	119,617	9,064	* 5,539	30,643	34,184	6,115	12,058
Office expenses	62,610	9,903	7,426	25,424	46,358	36,776	11,670
Pension and profit-sharing plans	2,387	* 398	* 240	* 3,756	1,718	2,651	892
Rent paid on machinery and equipment	56,202	1,034	* 51,878	19,724	34,710	15,054	17,529
Rent paid on other business property	324,469	80,332	41,082	48,051	672,943	148,070	144,074
Repairs	149,494	18,072	22,977	25,000	134,098	25,121	70,573
Supplies	203,015	33,116	14,402	32,211	224,815	55,583	44,564
Salaries and wages	936,353	157,732	144,289	335,598	1,108,582	417,940	438,061
Taxes paid	268,735	45,390	38,209	76,217	317,656	58,541	168,747
Travel	59,084	23,450	15,258	20,699	26,812	36,139	1,571
Utilities	229,600	48,872	31,409	69,035	441,239	68,253	144,944
Other business deductions	783,813	103,669	147,174	129,343	934,040	267,364	358,396
Home office business deductions, total	14,878	6,555	* 581	8,135	8,922	21,408	* 184
Depreciation, Form 8829 [3]	767	* 1,107	* 22	* 321	* 628	* 2,802	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 523	0	0	* 3	0	* 1	0
Net income [1,2]	1,873,279	490,916	240,287	608,626	1,434,498	955,083	393,295
Returns with Schedule C-EZ:							
Number of returns	14,307	* 2,582	* 1,042	* 4,346	17,422	15,548	* 1,021
Business receipts	160,512	* 4,436	* 507	* 16,681	167,522	123,689	* 4,082
Business deductions	17,427	* 1,235	0	* 1,250	* 17,315	20,415	0
Net income	143,086	* 3,201	* 507	* 15,430	150,207	103,274	* 4,082

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Retail trade—continued					Transportation and warehousing	
	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	145,553	106,266	30,816	659,997	986,333	1,295,553	17,962
Business receipts, total [1,2]	9,465,472	6,887,282	2,913,642	32,897,595	29,997,088	105,858,083	1,426,202
Income from sales and operations [1]	9,403,483	6,840,506	2,901,437	32,690,085	29,737,648	104,798,030	1,366,580
Other business income (loss) [1]	61,989	46,776	12,206	207,510	259,441	1,060,053	59,622
Business deductions, total [1,2]	8,722,548	6,594,984	2,854,977	30,124,342	26,856,010	91,052,302	1,657,749
Cost of sales and operations, total	4,980,869	3,999,566	2,084,448	17,670,688	14,366,452	12,010,530	460,734
Inventory, beginning of year	1,967,815	2,065,944	395,114	4,632,646	2,354,919	302,751	30,206
Cost of labor	48,948	35,206	* 34,166	387,713	325,759	2,005,112	13,567
Purchases	4,359,456	3,651,511	1,927,709	14,856,279	12,508,850	3,405,792	26,412
Materials and supplies	417,417	313,649	72,943	1,223,342	655,928	1,182,689	216,680
Other costs	93,499	171,334	117,975	1,296,208	1,079,354	5,386,278	200,355
Inventory, end of year	1,906,267	2,238,079	463,460	4,725,500	2,558,359	272,091	26,485
Advertising expenses	194,304	79,378	23,033	445,933	444,714	304,343	12,380
Car and truck expenses	217,951	160,668	75,775	1,377,737	2,455,172	27,588,251	25,037
Commissions	27,922	57,534	* 28,416	326,131	713,427	1,390,700	24,122
Contract labor	77,187	79,653	33,457	327,234	497,090	6,919,692	32,251
Depletion	* 403	* 3,036	0	327	* 36	14,766	* 60
Depreciation	91,182	102,692	25,735	566,763	475,322	5,635,180	335,171
Employee benefit programs	14,538	12,060	* 3,946	36,049	24,715	82,857	9,642
Insurance	118,552	62,193	18,311	291,935	167,351	3,398,339	31,314
Legal and professional services	65,936	39,262	8,466	257,283	198,095	390,407	18,128
Meals and entertainment deducted	61,725	20,159	4,639	153,421	193,473	2,231,446	4,313
Mortgage interest	11,758	59,130	* 2,668	89,886	21,006	226,017	18,466
Other interest paid on business indebtedness	40,391	37,063	7,500	164,253	108,418	481,716	25,180
Office expenses	105,885	62,616	13,819	269,357	337,851	447,673	9,825
Pension and profit-sharing plans	2,113	* 680	* 448	7,911	3,236	10,261	* 107
Rent paid on machinery and equipment	37,659	22,225	13,156	141,063	87,475	3,364,206	20,561
Rent paid on other business property	765,036	312,175	143,959	1,570,323	547,424	859,901	23,423
Repairs	58,656	54,413	28,347	290,275	162,743	6,044,361	97,148
Supplies	172,969	139,716	11,207	685,936	714,933	1,434,033	6,125
Salaries and wages	606,784	324,459	51,244	1,685,969	503,817	3,335,954	122,679
Taxes paid	170,091	138,352	39,485	597,827	243,378	1,474,568	17,362
Travel	76,232	44,048	11,778	334,293	482,946	1,039,819	48,421
Utilities	257,217	203,917	80,783	899,763	676,716	1,537,359	13,754
Other business expenses	508,057	528,461	131,880	1,686,376	3,046,955	10,426,620	272,713
Home office business deductions, total	46,871	46,120	* 10,851	134,762	296,278	227,959	23,983
Depreciation, Form 8829 [3]	12,468	5,659	* 2,105	14,323	50,910	24,410	* 983
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	12,542	18,282	* 2,009	28,905	94,663	13,772	* 414
Net income less deficit [1,2]	743,115	323,431	63,823	2,791,528	3,210,870	14,914,387	-195,976
Net income [1,2]	1,298,802	687,080	243,946	4,833,435	5,809,225	17,746,094	189,789
Deficit [2]	555,687	363,649	180,122	2,041,907	2,598,355	2,831,707	385,765

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Retail trade—continued					Transportation and warehousing	
	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH NET INCOME							
Number of returns [1]	82,966	56,746	15,262	405,114	479,343	1,066,264	12,007
Business receipts, total [1,2]	7,575,784	5,333,689	2,217,577	26,037,304	24,733,404	91,225,695	893,691
Income from sales and operations [1]	7,536,661	5,318,989	2,205,469	25,770,255	24,523,569	90,341,797	874,835
Other business income	39,123	14,700	* 12,108	267,049	209,834	883,898	18,855
Business deductions, total [1,2]	6,276,982	4,649,204	1,973,631	21,203,544	18,924,627	73,493,809	708,954
Cost of sales and operations, total	3,774,636	2,967,478	1,501,079	13,472,063	11,275,895	8,584,246	324,177
Inventory, beginning of year	1,346,762	1,275,585	297,559	2,538,137	1,426,802	202,921	* 1,987
Cost of labor	23,718	18,082	* 8,402	318,061	200,278	1,386,364	* 4,654
Purchases	3,622,612	2,749,834	1,389,403	11,286,228	9,889,364	2,595,382	* 6,591
Materials and supplies	130,380	217,865	* 53,428	920,148	550,396	1,021,208	* 190,736
Other costs	43,621	131,965	79,906	1,048,540	836,484	3,583,236	121,199
Inventory, end of year	1,392,457	1,425,854	327,619	2,639,051	1,627,429	204,866	* 990
Advertising expenses	109,118	49,389	11,767	290,780	277,208	230,407	9,982
Car and truck expenses	154,978	78,459	32,140	730,072	1,394,649	23,371,635	9,023
Commissions	17,855	53,206	* 19,242	187,146	571,092	1,115,154	* 11,225
Contract labor	56,980	61,209	* 28,936	215,703	390,224	5,951,697	25,870
Depletion	* 0	* 3,036	0	* 65	* 8	14,664	* 38
Depreciation	44,421	57,981	14,116	316,850	206,473	3,924,155	23,613
Employee benefit programs	13,813	6,133	* 1,013	31,392	20,445	63,238	7,260
Insurance	100,167	45,926	10,761	184,371	105,314	2,777,161	11,022
Legal and professional services	40,274	24,860	6,012	129,679	112,337	300,060	7,156
Meals and entertainment deducted	49,340	12,517	2,620	104,242	108,945	1,981,257	3,244
Mortgage interest	6,754	45,619	* 1,615	31,844	15,045	160,156	* 4,714
Other interest paid on business indebtedness	16,871	20,360	5,013	84,150	66,811	334,614	7,374
Office expenses	75,025	44,460	7,449	176,154	190,092	366,702	7,782
Pension and profit-sharing plans	* 1,902	* 587	* 433	7,401	3,048	9,135	* 36
Rent paid on machinery and equipment	27,204	10,650	* 1,523	95,593	68,673	2,993,769	12,385
Rent paid on other business property	546,192	216,675	114,559	909,767	368,977	630,526	5,796
Repairs	34,598	41,168	21,050	178,234	110,591	4,999,132	24,371
Supplies	70,942	67,496	6,065	414,428	353,638	1,172,739	2,194
Salaries and wages	417,543	248,104	31,441	1,207,817	375,869	2,372,388	72,850
Taxes paid	132,487	98,832	32,562	401,264	182,376	1,232,709	5,585
Travel	39,047	22,424	5,150	202,909	264,451	824,616	33,725
Utilities	164,432	131,409	54,898	489,748	333,189	1,207,563	7,583
Other business deductions	338,764	319,935	61,039	1,122,244	1,852,195	8,520,098	82,094
Home office business deductions, total	31,380	15,882	* 1,810	108,158	190,435	182,957	* 5,010
Depreciation, Form 8829 [3]	4,259	* 1,309	* 95	7,752	22,350	20,624	* 941
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 1,843	0	* 5,498	12,905	* 2,463	* 6
Net income [1,2]	1,298,802	687,080	243,946	4,833,435	5,809,225	17,746,094	189,789
Returns with Schedule C-EZ:							
Number of returns	12,000	9,211	* 2,336	125,744	115,059	156,944	4,077
Business receipts	74,822	61,389	* 18,551	824,570	456,225	1,173,943	32,362
Business deductions	12,260	* 5,408	* 1,626	112,849	88,577	175,345	* 4,851
Net income	62,562	55,981	* 16,926	711,721	367,648	998,598	27,511

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Transportation and warehousing—continued							
	Water transportation	Truck transportation	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	4,525	584,399	** 408,805	**	** 9,332	65,086	193,155	12,290
Business receipts, total [1,2]	1,046,617	78,440,525	** 13,673,051	**	** 363,923	4,899,481	5,373,980	634,304
Income from sales and operations [1]	1,039,250	77,831,997	** 13,422,504	**	363,810	4,787,204	5,359,780	626,905
Other business income (loss) [1]	7,367	608,528	** 250,547	**	* 112	112,277	* 14,200	7,399
Business deductions, total [1,2]	1,058,602	68,067,115	** 10,835,251	**	** 441,102	4,314,716	4,115,499	562,266
Cost of sales and operations, total	469,397	8,527,654	** 544,076	**	** 50,338	1,620,754	232,609	104,968
Inventory, beginning of year	* 6,890	88,684	** 71,567	**	* 5	80,208	* 9,738	* 15,453
Cost of labor	* 60,313	1,580,971	** 177,447	**	* 13,832	125,353	* 18,413	* 15,217
Purchases	* 2,452	2,406,880	** 223,664	**	* 265	612,814	86,697	* 46,609
Materials and supplies	* 6,524	733,952	** 18,121	**	* 14,390	177,326	* [4]	* 15,697
Other costs	398,909	3,817,029	** 95,704	**	* 21,847	696,679	* 127,469	28,286
Inventory, end of year	* 5,691	99,863	** 42,427	**	**	71,625	* 9,707	* 16,292
Advertising expenses	2,419	173,868	** 53,920	**	** 25,220	24,009	10,506	2,021
Car and truck expenses	33,505	21,663,600	** 2,861,782	**	** 13,410	556,884	2,411,729	22,305
Commissions	* 476	991,499	** 248,156	**	* 1,829	40,508	83,982	* 128
Contract labor	12,460	5,737,508	** 361,468	**	** 17,229	286,507	374,131	98,138
Depletion	0	* 2,437	** 12,262	**	* 3	* 2	0	0
Depreciation	184,147	4,131,722	** 519,690	**	** 124,123	261,819	59,079	19,428
Employee benefit programs	* 1,484	59,495	** 3,092	**	* 109	5,800	* 142	3,093
Insurance	18,436	2,627,326	** 520,208	**	** 15,321	118,123	57,244	10,366
Legal and professional services	4,262	251,867	** 54,463	**	** 3,552	30,068	22,454	5,612
Meals and entertainment deducted	3,027	2,025,036	** 127,163	**	** 3,248	19,980	48,247	433
Mortgage interest	5,488	112,117	** 53,150	**	* 9,092	17,462	* 1,838	* 8,403
Other interest paid on business indebtedness	16,589	366,938	** 35,453	**	** 2,557	23,800	2,565	8,635
Office expenses	2,355	305,161	** 55,090	**	** 365	36,335	33,877	4,664
Pension and profit-sharing plans	* 99	4,577	** 315	**	0	5,132	* 28	* 4
Rent paid on machinery and equipment	4,875	1,481,769	** 1,752,506	**	* 22,874	38,147	32,519	10,957
Rent paid on other business property	6,016	524,306	** 143,954	**	** 5,748	57,535	34,348	64,572
Repairs	39,972	5,247,029	** 446,075	**	** 25,134	111,578	57,582	19,845
Supplies	17,385	1,050,050	** 158,889	**	** 6,055	115,965	64,769	14,794
Salaries and wages	92,521	2,471,948	** 261,347	**	* 4,810	288,033	52,861	41,755
Taxes paid	13,694	1,177,579	** 177,976	**	** 1,950	58,143	14,253	13,611
Travel	7,224	773,855	** 101,707	**	** 11,752	45,677	38,944	12,239
Utilities	4,997	975,104	** 270,660	**	** 9,692	119,472	116,913	26,767
Other business expenses	116,346	7,233,876	** 1,953,307	**	** 85,008	392,839	315,400	57,130
Home office business deductions, total	* 1,363	112,954	** 59,085	**	* 851	15,888	13,660	* 176
Depreciation, Form 8829 [3]	* 248	11,928	** 7,106	**	* 379	3,313	* 418	* 35
Casualty loss, Form 8829 [3]	0	0	**	**	**	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,118	3,439	** 4,697	**	* 595	* 3,224	* 259	* 26
Net income less deficit [1,2]	-10,695	10,387,351	** 2,838,672	**	** -76,875	637,830	1,262,041	72,038
Net income [1,2]	79,038	11,504,554	** 3,512,290	**	** 60,260	794,696	1,477,633	127,835
Deficit [2]	89,733	1,117,203	** 673,617	**	** 137,135	156,865	215,592	55,797

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Transportation and warehousing—continued							
	Water transportation	Truck transportation	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH NET INCOME								
Number of returns [1]	3,961	498,708	** 332,469	**	** 5,435	50,882	153,936	8,866
Business receipts, total [1,2]	497,874	68,134,026	** 12,352,491	**	** 292,388	3,998,242	4,589,737	467,247
Income from sales and operations [1]	497,179	67,599,949	** 12,120,131	**	** 292,302	3,902,597	4,589,600	465,204
Other business income	* 695	534,078	** 232,360	**	* 86	95,646	* 136	* 2,043
Business deductions, total [1,2]	419,129	56,634,319	** 8,840,202	**	** 232,583	3,203,546	3,115,664	339,412
Cost of sales and operations, total	146,945	6,160,835	** 450,551	**	* 24,595	1,354,125	* 64,345	* 58,672
Inventory, beginning of year	* 281	79,986	** 42,794	**	**	* 70,731	* 1,031	* 6,111
Cost of labor	* 11	1,074,172	** 168,911	**	* 9,896	114,036	0	* 14,683
Purchases	* 2,450	1,801,896	** 218,648	**	**	492,575	* 54,186	* 19,037
Materials and supplies	* 1	630,975	** 15,314	**	* 14,390	169,201	0	* 592
Other costs	* 145,020	2,663,973	** 47,311	**	* 309	569,803	* 10,184	* 25,437
Inventory, end of year	* 818	90,166	** 42,427	**	**	* 62,220	* 1,056	* 7,188
Advertising expenses	180	136,123	** 37,636	**	* 24,543	16,216	4,854	871
Car and truck expenses	32,835	19,006,485	** 2,053,392	**	* 7,429	399,802	1,852,400	10,268
Commissions	* 3	767,791	** 239,479	**	* 1,103	28,224	* 67,322	* 6
Contract labor	* 7,173	4,992,749	** 301,278	**	* 15,725	190,446	355,273	* 63,184
Depletion	0	* 2,364	** 12,256	**	* 3	* 2	0	0
Depreciation	34,747	3,233,243	** 428,834	**	** 21,452	128,818	40,361	13,088
Employee benefit programs	* 947	44,779	** 2,548	**	**	4,684	* 80	* 2,940
Insurance	13,564	2,230,351	** 399,768	**	** 9,745	61,018	45,615	6,077
Legal and professional services	1,692	208,679	** 39,409	**	* 376	22,635	18,336	1,778
Meals and entertainment deducted	1,538	1,821,310	** 96,327	**	* 509	14,734	43,335	260
Mortgage interest	* 1,471	91,230	** 50,402	**	* 6,787	3,184	* 1,835	* 532
Other interest paid on business indebtedness	4,081	278,631	** 21,859	**	* 714	11,930	* 2,080	7,944
Office expenses	1,946	262,975	** 35,756	**	* 266	29,340	25,075	3,563
Pension and profit-sharing plans	* 74	3,623	** 287	**	**	* 5,111	0	* 4
Rent paid on machinery and equipment	* 1,634	1,238,010	** 1,658,643	**	* 22,226	25,354	30,127	* 5,390
Rent paid on other business property	3,046	376,436	** 133,696	**	* 184	49,659	18,502	43,207
Repairs	17,613	4,459,286	** 363,074	**	* 12,535	75,838	39,326	7,088
Supplies	13,536	917,039	** 85,510	**	* 5,101	87,163	53,826	8,370
Salaries and wages	58,827	1,809,700	** 148,433	**	* 1,388	208,393	* 38,349	34,447
Taxes paid	7,041	1,006,576	** 151,891	**	* 181	41,317	13,079	7,038
Travel	6,294	655,959	** 68,807	**	* 5,453	19,309	28,922	6,147
Utilities	2,778	807,984	** 202,386	**	** 8,687	90,106	79,216	8,821
Other business deductions	60,405	5,980,160	** 1,755,381	**	** 62,529	297,642	244,570	37,318
Home office business deductions, total	* 695	104,161	** 44,803	**	* 219	14,237	13,660	* 172
Depreciation, Form 8829 [3]	* 32	10,715	** 6,326	**	* 61	2,099	* 418	* 30
Casualty loss, Form 8829 [3]	0	0	**	**	**	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 2,198	**	**	**	0	* 259	0
Net income [1,2]	79,038	11,504,554	** 3,512,290	**	** 60,260	794,696	1,477,633	127,835
Returns with Schedule C-EZ:								
Number of returns	* 987	42,702	** 55,613	**	* 1,028	18,373	29,794	* 4,371
Business receipts	* 7,904	472,404	** 318,656	**	* 3,122	130,968	172,883	* 35,645
Business deductions	* 64	37,840	** 59,456	**	* 831	24,257	35,819	* 12,226
Net income	* 7,840	434,564	** 259,199	**	* 2,291	106,711	137,063	* 23,419

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Information					Finance and insurance	
	Total	Publishing industries (except internet)	Motion picture and sound recording	Broadcasting (except Internet) and telecommunications and Internet service providers	Data processing, internet publishing and broadcasting, and Web search portals	Total	Credit intermediation and related activities
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	376,410	58,120	121,705	89,273	107,311	626,057	40,596
Business receipts, total [1,2]	13,303,848	1,745,094	4,151,735	4,245,166	3,161,853	81,021,232	2,716,778
Income from sales and operations [1]	12,818,030	1,718,265	3,973,818	4,202,875	2,923,071	79,625,123	2,646,550
Other business income (loss) [1]	485,818	26,829	177,917	42,290	238,782	1,396,109	70,228
Business deductions, total [1,2]	10,405,396	1,385,104	3,237,249	3,238,816	2,544,228	60,696,635	2,264,765
Cost of sales and operations, total	3,330,940	583,343	682,171	1,134,671	930,756	27,962,571	882,859
Inventory, beginning of year	177,535	27,715	4,896	138,432	6,492	589,068	68,905
Cost of labor	346,754	* 133,797	151,204	* 52,813	* 8,940	179,385	* 4,879
Purchases	1,458,955	168,468	165,432	825,369	299,686	13,645,515	699,954
Materials and supplies	105,784	12,791	19,207	* 21,770	52,017	124,933	* 68,223
Other costs	1,320,390	277,224	347,580	114,622	580,963	13,957,522	102,399
Inventory, end of year	78,479	36,651	6,149	18,336	17,343	533,852	61,501
Advertising expenses	230,326	16,006	73,003	47,620	93,697	1,111,076	36,759
Car and truck expenses	616,943	69,369	251,432	173,201	122,941	3,053,179	108,229
Commissions	188,585	24,346	19,921	86,781	57,537	3,000,074	46,496
Contract labor	694,850	81,022	195,276	282,893	135,658	1,218,473	83,796
Depletion	* 85	0	* 7	* 56	* 23	5,794	* 88
Depreciation	469,261	12,349	300,205	103,690	53,016	690,630	20,992
Employee benefit programs	32,248	10,303	3,213	14,296	4,436	189,315	3,649
Insurance	84,884	9,602	22,255	31,728	21,300	595,935	13,607
Legal and professional services	141,551	21,246	51,185	34,861	34,260	765,692	75,100
Meals and entertainment deducted	110,078	11,498	46,043	34,837	17,700	526,576	14,461
Mortgage interest	7,111	* 135	* 2,248	3,177	* 1,551	102,621	8,543
Other interest paid on business indebtedness	42,200	3,556	18,551	12,418	7,676	420,318	68,216
Office expenses	156,201	20,991	40,766	57,101	37,343	913,922	30,647
Pension and profit-sharing plans	9,467	* 391	6,737	1,441	* 899	126,650	* 3,210
Rent paid on machinery and equipment	92,231	4,633	49,080	26,360	12,158	216,885	12,917
Rent paid on other business property	356,582	40,104	124,167	112,738	79,573	1,581,721	79,726
Repairs	85,547	3,943	34,181	15,251	32,171	238,091	15,918
Supplies	309,746	21,596	162,418	76,531	49,201	509,497	31,670
Salaries and wages	779,941	116,226	184,518	320,169	159,028	4,831,530	126,740
Taxes paid	104,172	17,237	33,108	36,854	16,973	637,728	30,230
Travel	284,064	41,348	124,292	61,704	56,720	913,207	28,454
Utilities	406,827	50,715	110,142	143,041	102,929	1,270,650	60,937
Other business expenses	1,606,942	184,451	582,289	371,484	468,719	9,448,599	451,715
Home office business deductions, total	214,993	27,431	110,181	42,888	34,492	300,874	24,672
Depreciation, Form 8829 [3]	29,183	1,762	14,958	6,728	5,735	49,604	* 3,635
Casualty loss, Form 8829 [3]	* 17	0	0	* 17	0	* 61	* 18
Carryover of excess casualty losses and depreciation, Form 8829 [3]	42,285	* 443	30,960	* 7,073	3,809	66,647	* 406
Net income less deficit [1,2]	2,917,718	359,339	925,129	1,006,991	626,258	20,364,729	479,969
Net income [1,2]	4,024,710	483,176	1,351,598	1,244,678	945,258	23,668,099	672,787
Deficit [2]	1,106,993	123,837	426,469	237,687	319,000	3,303,369	192,818

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Information					Finance and insurance	
	Total	Publishing industries (except Internet)	Motion picture and sound recording	Broadcasting (except Internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and Web search portals	Total	Credit intermediation and related activities
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH NET INCOME							
Number of returns [1]	254,444	41,353	77,117	63,636	72,338	444,815	27,407
Business receipts, total [1,2]	10,829,494	1,340,654	3,120,389	3,734,945	2,633,506	56,063,430	1,908,540
Income from sales and operations [1]	10,339,407	1,315,285	2,930,639	3,694,913	2,398,570	54,883,908	1,883,696
Other business income	490,087	25,369	189,750	40,032	234,936	1,179,522	24,844
Business deductions, total [1,2]	6,806,127	857,479	1,770,157	2,490,243	1,688,248	32,398,300	1,235,753
Cost of sales and operations, total	2,440,945	316,533	286,184	1,011,611	826,617	8,422,017	301,101
Inventory, beginning of year	151,545	13,213	* 236	* 134,640	* 3,456	236,128	* 41,777
Cost of labor	165,883	* 15,314	* 103,352	* 43,110	* 4,108	130,427	* 4,436
Purchases	1,299,249	* 149,782	* 152,398	722,925	274,143	4,657,515	143,153
Materials and supplies	30,847	* 1,669	6,592	* 20,797	* 1,790	97,032	* 65,485
Other costs	840,290	153,677	24,369	104,117	558,127	3,633,081	82,347
Inventory, end of year	46,870	17,122	* 763	* 13,978	* 15,008	332,165	* 36,098
Advertising expenses	162,774	9,291	55,606	29,881	67,995	957,640	23,743
Car and truck expenses	380,844	55,168	159,336	109,843	56,497	2,298,179	67,974
Commissions	160,690	17,932	14,491	80,641	47,626	1,963,430	30,730
Contract labor	465,708	75,462	100,111	187,348	102,787	931,930	78,702
Depletion	* 75	0	0	* 56	* 19	5,630	* 87
Depreciation	283,231	6,871	179,047	79,175	18,139	519,759	11,620
Employee benefit programs	15,359	* 370	758	11,893	2,338	160,478	3,212
Insurance	56,947	5,769	12,975	28,292	9,911	502,313	8,777
Legal and professional services	86,002	12,803	26,183	28,282	18,734	533,027	17,371
Meals and entertainment deducted	71,504	8,230	28,210	26,346	8,718	430,701	9,864
Mortgage interest	1,328	* 135	* 242	* 951	0	85,034	* 3,187
Other interest paid on business indebtedness	18,635	* 1,250	4,472	9,918	2,995	256,614	34,944
Office expenses	94,666	11,570	26,654	35,685	20,757	771,022	21,690
Pension and profit-sharing plans	8,371	* 300	* 5,930	* 1,418	* 723	112,670	* 3,180
Rent paid on machinery and equipment	51,077	* 2,029	27,522	17,992	3,534	163,334	6,460
Rent paid on other business property	210,422	34,599	60,078	79,821	35,924	1,340,151	59,456
Repairs	33,554	1,118	14,133	10,653	7,650	177,072	6,364
Supplies	219,779	15,145	123,368	65,502	15,764	408,523	20,872
Salaries and wages	469,936	79,625	81,361	222,802	86,148	4,219,538	101,876
Taxes paid	52,517	6,394	11,128	25,487	9,509	554,476	22,873
Travel	137,883	20,299	48,155	43,273	26,157	682,906	16,403
Utilities	267,984	29,836	71,380	94,529	72,239	1,014,795	45,950
Other business deductions	885,853	108,201	328,503	240,108	209,041	5,566,995	309,512
Home office business deductions, total	182,122	25,286	94,470	37,412	24,954	256,090	24,672
Depreciation, Form 8829 [3]	17,553	1,403	7,702	4,851	3,598	35,433	* 3,260
Casualty loss, Form 8829 [3]	* 17	0	0	* 17	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 11,119	* 7	* 6,784	* 4,322	* 6	6,254	0
Net income [1,2]	4,024,710	483,176	1,351,598	1,244,678	945,258	23,668,099	672,787
Returns with Schedule C-EZ:							
Number of returns	76,557	13,773	15,125	22,392	25,267	65,454	4,369
Business receipts	486,905	106,412	88,511	128,519	163,464	664,642	63,349
Business deductions	49,622	13,262	9,861	13,027	13,472	65,497	5,134
Net income	437,283	93,149	78,650	115,492	149,992	599,145	58,214

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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					
	Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)
	(70)	(71)	(72)	(73)	(74)	(75)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	163,372	6,373	12,280	6,255	1,441	137,023
Business receipts, total [1,2]	46,139,401	3,344,935	4,976,809	841,480	386,006	36,590,171
Income from sales and operations [1]	45,189,668	3,320,608	4,892,507	810,986	385,760	35,779,806
Other business income (loss) [1]	949,733	24,327	84,302	30,494	* 247	810,364
Business deductions, total [1,2]	38,457,237	2,954,614	4,072,114	647,392	449,739	30,333,378
Cost of sales and operations, total	25,385,676	2,184,927	2,699,859	409,202	* 301,590	19,790,098
Inventory, beginning of year	452,810	* 4,277	* 32,498	* 41,037	* 511	374,487
Cost of labor	80,078	* 290	* 17,495	0	* 5,381	56,912
Purchases	12,687,482	2,115,806	851,004	372,645	* 147,543	9,200,484
Materials and supplies	34,736	* 372	* 2,317	0	0	32,047
Other costs	12,507,277	* 76,440	1,826,829	44,391	* 148,335	10,411,282
Inventory, end of year	376,707	* 12,257	* 30,284	* 48,871	* 181	285,114
Advertising expenses	236,644	30,327	20,563	3,044	* 193	182,519
Car and truck expenses	495,915	12,955	54,005	9,605	* 184	419,166
Commissions	1,252,057	55,348	214,641	40,544	* 50	941,473
Contract labor	630,008	29,565	63,375	4,632	* 999	531,437
Depletion	4,821	* 5	* 140	0	* 4	4,673
Depreciation	266,998	9,653	36,815	7,375	3,483	209,673
Employee benefit programs	85,501	1,883	4,323	* 153	* 763	78,379
Insurance	146,187	9,676	15,622	1,131	5,493	114,264
Legal and professional services	426,945	37,259	18,132	9,975	2,718	358,862
Meals and entertainment deducted	161,608	10,849	22,618	4,154	854	123,132
Mortgage interest	27,462	* 2,078	* 3,123	* 35	* 136	22,090
Other interest paid on business indebtedness	217,014	10,620	2,613	2,339	1,375	200,067
Office expenses	258,181	20,633	38,376	6,425	1,070	191,676
Pension and profit-sharing plans	73,971	* 1,890	3,240	* 684	* 275	67,882
Rent paid on machinery and equipment	77,648	* 2,631	9,931	* 1,247	* 134	63,705
Rent paid on other business property	547,576	31,128	27,529	25,192	* 4,517	459,210
Repairs	75,549	5,800	7,783	4,083	* 3,575	54,309
Supplies	123,512	3,949	6,390	1,989	* 1,140	110,043
Salaries and wages	1,917,576	39,657	97,012	14,137	* 46,799	1,719,971
Taxes paid	229,269	10,146	17,254	1,340	5,354	195,175
Travel	353,542	16,190	40,515	10,370	1,686	284,782
Utilities	295,408	15,970	30,359	5,375	2,433	241,271
Other business expenses	5,041,826	406,514	620,940	84,078	63,886	3,866,409
Home office business deductions, total	109,035	1,907	16,918	* 283	* 1,029	88,899
Depreciation, Form 8829 [3]	17,215	460	1,622	* 100	* 14	15,019
Casualty loss, Form 8829 [3]	* 44	0	0	0	0	* 44
Carryover of excess casualty losses and depreciation, Form 8829 [3]	11,585	465	* 2,292	* 197	* 14	8,618
Net income less deficit [1,2]	7,676,542	390,291	904,695	192,401	-63,732	6,252,888
Net income [1,2]	9,912,270	435,768	956,212	249,661	* 18,148	8,252,482
Deficit [2]	2,235,728	45,476	51,517	57,260	81,880	1,999,594

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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					
	Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)
	(70)	(71)	(72)	(73)	(74)	(75)
BUSINESSES WITH NET INCOME						
Number of returns [1]	113,917	5,576	8,088	1,499	* 1,052	97,704
Business receipts, total [1,2]	25,623,010	1,213,692	3,255,718	594,458	* 127,123	20,432,020
Income from sales and operations [1]	24,973,413	1,195,504	3,231,552	580,514	* 127,123	19,838,719
Other business income	649,598	18,188	24,165	* 13,943	0	593,301
Business deductions, total [1,2]	15,701,658	777,895	2,299,506	343,861	* 108,975	12,171,421
Cost of sales and operations, total	7,021,719	* 422,766	1,413,456	* 244,069	* 60,681	4,880,747
Inventory, beginning of year	160,570	* 4,277	* 10,064	* 36,339	* 511	109,378
Cost of labor	37,784	* 290	* 15,097	0	* 5,381	17,016
Purchases	4,283,164	* 419,244	* 392,556	* 244,132	* 52,671	3,174,561
Materials and supplies	10,936	* 372	* 509	0	0	10,056
Other costs	2,763,815	* 398	1,005,087	* 8,989	* 2,299	1,747,042
Inventory, end of year	234,551	* 1,814	* 9,858	* 45,391	* 181	177,307
Advertising expenses	202,394	28,548	14,794	2,471	* 187	156,394
Car and truck expenses	375,528	10,080	36,670	512	* 61	328,204
Commissions	822,410	35,575	175,143	29,987	* 37	581,666
Contract labor	430,389	8,405	30,603	* 4,030	* 849	386,501
Depletion	4,699	* 5	* 137	0	0	4,557
Depreciation	191,889	8,471	35,295	3,244	* 1,037	143,843
Employee benefit programs	64,143	1,796	2,645	* 61	* 394	59,246
Insurance	109,297	8,945	12,937	460	* 2,286	84,669
Legal and professional services	301,644	20,311	15,711	4,839	* 1,315	259,468
Meals and entertainment deducted	119,959	8,037	14,360	2,430	* 95	95,037
Mortgage interest	18,372	* 1,832	* 3,102	* 35	* 55	13,348
Other interest paid on business indebtedness	106,688	2,248	1,068	754	* 794	101,824
Office expenses	210,857	17,509	32,119	1,799	* 335	159,096
Pension and profit-sharing plans	71,212	* 1,884	3,240	* 663	* 275	65,150
Rent paid on machinery and equipment	48,029	* 2,585	9,740	* 592	* 108	35,004
Rent paid on other business property	430,953	21,481	22,983	4,690	* 1,430	380,370
Repairs	49,744	4,866	3,674	* 1,210	* 3,573	36,421
Supplies	85,373	2,445	3,138	* 833	* 1,093	77,865
Salaries and wages	1,534,734	37,468	76,914	* 5,390	* 14,688	1,400,274
Taxes paid	185,307	9,016	15,513	447	* 1,687	158,644
Travel	222,509	12,402	23,999	6,205	* 859	179,043
Utilities	203,719	11,495	21,883	1,421	* 1,550	167,370
Other business deductions	2,779,009	95,348	316,836	27,713	* 15,586	2,323,527
Home office business deductions, total	94,212	* 1,754	13,505	* 3	0	78,950
Depreciation, Form 8829 [3]	14,052	* 301	1,306	0	0	12,445
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 49	* 39	0	0	0	* 11
Net income [1,2]	9,912,270	435,768	956,212	249,661	* 18,148	8,252,482
Returns with Schedule C-EZ:						
Number of returns	19,924	1,627	* 32	* 1,022	0	17,242
Business receipts	289,519	18,365	* 8,568	* 30,504	0	232,082
Business deductions	17,374	* 3,054	* 40	* 1	0	14,280
Net income	272,144	15,311	* 8,528	* 30,503	0	217,802

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Finance and insurance—continued			Real estate and rental and leasing				
	Insurance agents, brokers, and related activities			Total	Real estate			
	Total	Insurance agencies and brokerages	Other insurance-related activities and other financial vehicles		Total	Lessors of real estate (including mini-warehouses and self-storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	422,089	321,145	100,944	1,144,565	1,091,559	42,033	820,554	228,972
Business receipts, total [1,2]	32,165,054	26,589,333	5,575,721	68,090,711	63,915,757	2,601,700	45,511,891	15,802,166
Income from sales and operations [1]	31,788,906	26,304,400	5,484,505	66,497,733	62,426,550	2,507,808	44,450,899	15,467,844
Other business income (loss) [1]	376,148	284,933	91,216	1,592,978	1,489,207	93,892	1,060,993	334,322
Business deductions, total [1,2]	19,974,633	16,775,032	3,199,601	43,771,773	39,529,088	2,202,477	25,881,479	11,445,132
Cost of sales and operations, total	1,694,037	1,555,126	138,910	9,891,534	8,823,642	399,112	3,755,991	4,668,539
Inventory, beginning of year	67,353	48,866	* 18,487	2,490,040	2,291,210	79,379	316,946	1,894,886
Cost of labor	94,428	86,969	* 7,459	425,613	329,273	* 28,604	191,191	109,479
Purchases	258,079	232,069	26,010	4,217,630	3,575,575	291,239	1,036,087	2,248,249
Materials and supplies	21,975	17,112	* 4,863	615,583	546,313	2,300	243,548	300,465
Other costs	1,347,846	1,227,791	120,055	4,930,046	4,592,167	93,924	2,415,158	2,083,085
Inventory, end of year	95,644	57,681	* 37,963	2,787,379	2,510,896	96,333	446,939	1,967,624
Advertising expenses	837,672	774,053	63,620	2,068,841	2,027,123	78,031	1,641,169	307,924
Car and truck expenses	2,449,035	1,822,408	626,628	5,257,158	5,055,232	114,924	3,977,915	962,394
Commissions	1,701,521	1,494,957	206,565	2,659,084	2,606,732	29,355	2,364,537	212,839
Contract labor	504,669	371,315	133,354	1,172,023	1,108,704	26,053	845,940	236,712
Depletion	885	* 808	* 77	7,817	7,235	* 8	3,913	3,314
Depreciation	402,640	310,821	91,818	2,730,462	1,502,344	248,913	837,853	415,579
Employee benefit programs	100,166	89,795	10,371	105,294	90,501	4,472	58,878	27,151
Insurance	436,141	389,650	46,491	602,416	528,676	53,390	339,277	136,009
Legal and professional services	263,647	207,460	56,186	1,095,375	1,052,773	49,864	690,143	312,766
Meals and entertainment deducted	350,507	276,255	74,253	613,532	591,461	17,586	452,485	121,389
Mortgage interest	66,616	65,820	* 796	507,925	479,852	216,303	136,575	126,974
Other interest paid on business indebtedness	135,088	116,557	18,532	398,898	305,357	37,153	129,775	138,429
Office expenses	625,094	524,262	100,832	1,085,748	1,065,826	23,727	809,124	232,975
Pension and profit-sharing plans	49,469	47,428	2,041	40,859	39,684	* 319	32,079	7,287
Rent paid on machinery and equipment	126,320	111,842	14,479	303,553	247,180	9,495	176,212	61,473
Rent paid on other business property	954,418	842,665	111,753	1,066,505	916,870	63,318	643,993	209,560
Repairs	146,624	127,911	18,712	841,373	681,222	111,771	410,699	158,751
Supplies	354,315	302,249	52,066	845,243	731,282	27,211	546,789	157,282
Salaries and wages	2,787,214	2,600,057	187,157	2,055,493	1,751,157	99,505	1,060,820	590,831
Taxes paid	378,230	345,045	33,185	830,004	760,287	130,409	460,462	169,416
Travel	531,210	400,979	130,231	673,870	638,923	18,951	450,703	169,269
Utilities	914,305	762,890	151,415	1,763,465	1,703,390	126,690	1,248,993	327,707
Other business expenses	3,955,058	3,074,931	880,127	6,410,168	6,085,645	305,833	4,224,632	1,555,180
Home office business deductions, total	167,167	129,059	38,108	618,711	606,082	7,263	479,270	119,549
Depreciation, Form 8829 [3]	28,754	23,794	4,960	76,249	75,509	1,636	61,612	12,260
Casualty loss, Form 8829 [3]	0	0	0	* 336	* 336	* 23	* 26	* 287
Carryover of excess casualty losses and depreciation, Form 8829 [3]	54,656	51,219	* 3,437	101,353	100,990	* 5,226	89,675	6,088
Net income less deficit [1,2]	12,208,219	9,831,155	2,377,064	24,470,454	24,441,782	411,386	19,655,514	4,374,882
Net income [1,2]	13,083,041	10,491,611	2,591,430	28,348,308	27,780,406	633,095	21,531,647	5,615,664
Deficit [2]	874,822	660,456	214,366	3,877,853	3,338,624	221,709	1,876,133	1,240,782

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Finance and insurance—continued			Real estate and rental and leasing				
	Insurance agents, brokers, and related activities			Total	Real estate			
	Total	Insurance agencies and brokerages	Other insurance-related activities and other financial vehicles		Total	Lessors of real estate (including mini-warehouses and self-storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
BUSINESSES WITH NET INCOME								
Number of returns [1]	303,491	234,273	69,218	773,313	747,919	24,871	577,519	145,529
Business receipts, total [1,2]	28,531,880	23,505,395	5,026,485	60,314,217	57,442,693	2,196,556	41,932,064	13,314,073
Income from sales and operations [1]	28,026,799	23,036,828	4,989,971	58,959,428	56,145,745	2,143,387	40,956,264	13,046,094
Other business income	505,081	468,567	36,514	1,354,789	1,296,948	53,169	975,800	267,979
Business deductions, total [1,2]	15,460,890	13,025,834	2,435,055	31,990,199	29,677,807	1,564,144	20,408,738	7,704,925
Cost of sales and operations, total	1,099,197	964,296	134,900	7,542,366	6,751,276	373,429	2,999,833	3,378,014
Inventory, beginning of year	33,780	30,148	* 3,632	1,086,633	948,011	* 14,121	193,787	740,103
Cost of labor	88,206	81,555	* 6,651	384,650	300,966	* 26,505	186,714	87,748
Purchases	231,198	206,753	* 24,445	3,305,590	2,851,943	287,357	914,524	1,650,062
Materials and supplies	20,610	15,747	* 4,863	445,954	384,077	* 773	221,267	162,036
Other costs	786,919	669,108	117,811	3,629,264	3,435,751	64,042	1,794,869	1,576,840
Inventory, end of year	61,517	39,015	* 22,502	1,309,724	1,169,473	* 19,369	311,328	838,776
Advertising expenses	731,503	675,042	56,461	1,749,017	1,718,368	57,107	1,441,487	219,774
Car and truck expenses	1,854,677	1,396,532	458,145	3,991,393	3,882,406	86,715	3,073,971	721,719
Commissions	1,110,290	913,500	196,790	2,245,759	2,198,953	19,187	2,022,007	157,758
Contract labor	422,840	316,886	105,954	967,665	941,307	18,191	756,194	166,921
Depletion	844	* 767	* 77	3,675	3,312	0	578	2,734
Depreciation	316,251	258,568	57,683	1,339,014	890,974	135,151	510,540	245,284
Employee benefit programs	93,124	87,024	6,100	70,374	58,471	3,655	36,918	17,899
Insurance	384,239	348,142	36,098	401,772	370,244	35,918	247,849	86,477
Legal and professional services	214,013	171,248	42,765	766,931	743,480	25,686	550,406	167,387
Meals and entertainment deducted	300,878	244,743	56,135	497,866	483,499	15,329	370,907	97,264
Mortgage interest	63,476	63,038	* 438	273,840	260,594	146,493	66,020	48,081
Other interest paid on business indebtedness	114,981	98,744	16,237	199,594	153,379	18,571	98,246	36,561
Office expenses	538,475	464,177	74,298	860,817	846,364	17,679	656,449	172,235
Pension and profit-sharing plans	38,278	36,723	1,555	27,325	26,282	* 287	19,536	6,459
Rent paid on machinery and equipment	108,845	99,207	9,638	205,149	180,066	4,109	140,342	35,615
Rent paid on other business property	849,742	755,541	94,201	834,743	735,922	42,947	533,918	159,056
Repairs	120,964	106,372	14,591	457,403	402,391	63,611	271,089	67,690
Supplies	302,278	263,997	38,281	613,618	549,055	19,809	439,674	89,572
Salaries and wages	2,582,928	2,451,552	131,376	1,487,271	1,264,387	63,588	814,495	386,305
Taxes paid	346,296	322,083	24,212	543,865	503,502	77,877	319,287	106,338
Travel	443,993	341,225	102,769	497,177	485,038	11,319	353,034	120,685
Utilities	765,126	652,939	112,187	1,266,161	1,232,999	80,721	942,590	209,688
Other business deductions	2,478,474	1,860,995	617,479	4,480,971	4,343,837	241,362	3,221,256	881,219
Home office business deductions, total	137,206	102,413	34,792	541,596	531,379	* 2,588	419,916	108,875
Depreciation, Form 8829 [3]	18,121	14,589	3,531	55,971	55,564	* 256	44,777	10,531
Casualty loss, Form 8829 [3]	0	0	0	* 287	* 287	0	0	* 287
Excess—casualty depreciations, Form 8829 [3]	6,204	* 4,609	* 1,596	16,389	16,385	0	13,741	* 2,645
Net income [1,2]	13,083,041	10,491,611	2,591,430	28,348,308	27,780,406	633,095	21,531,647	5,615,664
Returns with Schedule C-EZ:								
Number of returns	41,161	28,032	13,129	91,451	86,082	5,394	63,683	17,006
Business receipts	311,775	246,478	65,297	1,205,022	1,164,387	38,415	899,495	226,476
Business deductions	42,988	30,692	12,296	126,889	122,375	* 2,821	103,571	15,983
Net income	268,787	215,786	53,001	1,078,132	1,042,012	35,594	795,925	210,493

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Real estate and rental and leasing—continued							
	Rental and leasing services							
	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	50,338	18,004	1,901	* 646	* 3,051	11,586	15,150	2,668
Business receipts, total [1,2]	4,142,594	880,862	134,345	* 44,560	* 265,195	860,309	1,957,324	* 32,360
Income from sales and operations [1]	4,038,823	875,437	125,880	* 44,560	* 263,693	849,576	1,879,677	* 32,360
Other business income (loss) [1]	103,771	5,424	* 8,465	0	* 1,501	10,733	77,647	0
Business deductions, total [1,2]	4,207,107	907,599	143,373	* 38,660	* 271,058	816,563	2,029,855	* 35,578
Cost of sales and operations, total	1,067,876	191,474	* 99,343	* 12,938	* 90,880	205,202	468,038	* 16
Inventory, beginning of year	198,821	54,412	* 22,018	* 6,067	* 9,347	* 63,739	43,238	* 8
Cost of labor	96,340	* 110	* 1,480	0	0	* 70,640	24,110	0
Purchases	642,055	128,410	* 19,504	* 15,641	* 89,283	77,852	311,365	0
Materials and supplies	69,263	* 12,396	* 1,386	* 30	* 737	34,779	19,935	* 7
Other costs	337,879	71,155	* 73,942	* 10,008	* 1,777	9,604	171,393	0
Inventory, end of year	276,483	75,009	* 18,987	* 18,808	* 10,264	51,412	102,002	0
Advertising expenses	41,717	4,088	* 23	* 595	* 2,601	21,408	13,002	* 1
Car and truck expenses	181,338	62,889	* 6,726	* 1,013	* 4,383	69,600	36,728	* 20,588
Commissions	51,746	22,028	* 1,152	* 5,036	* 319	15,130	8,080	* 606
Contract labor	63,319	5,238	* 1,355	0	* 177	30,181	26,368	0
Depletion	582	* 363	0	0	0	* 77	* 142	0
Depreciation	1,228,097	302,591	* 12,489	* 1,081	* 19,490	141,559	750,886	* 21
Employee benefit programs	14,793	* 580	* 290	0	* 465	* 9,347	4,112	0
Insurance	73,725	18,788	* 400	* 388	* 4,923	10,678	38,548	* 14
Legal and professional services	42,416	4,507	* 866	* 340	* 3,214	7,945	25,545	* 187
Meals and entertainment deducted	22,004	8,952	* 95	* 109	* 300	6,115	6,433	* 67
Mortgage interest	28,073	6,867	0	0	* 3,988	5,099	12,120	0
Other interest paid on business indebtedness	93,541	13,280	* 126	* 107	* 1,523	12,073	66,433	0
Office expenses	19,914	2,350	* 47	* 292	* 2,291	7,913	7,021	* 8
Pension and profit-sharing plans	1,174	* 318	0	0	0	* 374	482	0
Rent paid on machinery and equipment	56,373	5,241	* 243	0	0	17,970	32,919	0
Rent paid on other business property	138,952	10,029	* 361	* 4,491	* 37,280	50,954	35,836	* 10,682
Repairs	159,957	29,586	* 338	* 80	* 2,327	15,586	112,040	* 194
Supplies	113,957	52,277	* 144	* 169	* 2,359	15,508	43,500	* 5
Salaries and wages	304,336	68,817	* 2,307	* 6,230	* 52,323	59,238	115,421	0
Taxes paid	69,623	8,310	* 1,235	* 1,506	* 14,697	23,554	20,321	* 94
Travel	34,823	10,718	* 1,031	* 260	0	7,485	15,329	* 125
Utilities	58,636	9,805	* 1,205	* 982	* 9,987	20,017	16,640	* 1,439
Other business expenses	323,134	66,729	* 13,134	* 3,044	* 13,443	54,168	172,616	* 1,389
Home office business deductions, total	12,485	* 1,372	* 460	0	* 438	* 9,195	1,020	* 144
Depreciation, Form 8829 [3]	699	* 9	* 7	* 275	0	* 387	* 22	* 41
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 315	0	* 7	* 275	0	* 20	* 14	* 48
Net income less deficit [1,2]	31,890	16,282	-9,028	* 5,899	* -5,863	48,036	-23,438	* -3,217
Net income [1,2]	561,720	109,336	* 12,047	* 6,913	* 12,001	111,159	310,264	* 6,181
Deficit [2]	529,831	93,054	* 21,075	* 1,013	* 17,863	63,123	333,702	* 9,399

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Real estate and rental and leasing—continued							
	Rental and leasing services							
	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
BUSINESSES WITH NET INCOME								
Number of returns [1]	24,057	9,504	* 352	* 344	* 1,322	5,617	6,917	* 1,337
Business receipts, total [1,2]	2,864,552	697,562	* 50,131	* 44,366	* 103,017	675,753	1,293,723	* 6,972
Income from sales and operations [1]	2,806,712	696,612	* 41,666	* 44,366	* 103,017	671,322	1,249,728	* 6,972
Other business income	57,840	950	* 8,465	0	0	4,431	43,994	0
Business deductions, total [1,2]	2,311,602	588,727	* 38,084	* 37,454	* 91,017	565,878	990,444	* 790
Cost of sales and operations, total	791,091	147,726	* 19,806	* 12,763	* 23,177	192,554	395,065	0
Inventory, beginning of year	138,622	* 35,817	* 22,018	* 6,007	0	* 41,516	33,264	0
Cost of labor	83,683	* 56	* 125	0	0	* 70,612	* 12,890	0
Purchases	453,648	* 107,619	* 15,227	* 15,556	* 20,663	* 70,809	223,773	0
Materials and supplies	61,877	* 12,227	* 1,386	0	* 737	* 34,726	12,800	0
Other costs	193,513	* 36,293	* 37	* 10,008	* 1,777	* 4,038	141,359	0
Inventory, end of year	140,252	* 44,287	* 18,987	* 18,808	0	* 29,148	29,022	0
Advertising expenses	30,650	3,592	* 23	* 595	* 2,392	14,905	9,142	0
Car and truck expenses	108,987	49,812	* 2,052	* 132	* 3,736	44,572	8,682	0
Commissions	46,200	* 21,321	* 1,152	* 5,036	0	* 13,573	5,119	* 606
Contract labor	26,358	* 4,268	0	0	* 177	12,350	9,563	0
Depletion	* 363	* 363	0	0	0	0	0	0
Depreciation	448,040	141,381	* 5,488	* 1,081	* 5,028	62,192	232,870	0
Employee benefit programs	11,903	* 169	* 290	0	0	* 8,923	2,521	0
Insurance	31,529	11,598	* 347	* 237	* 2,070	4,329	12,948	0
Legal and professional services	23,299	3,570	* 834	* 340	* 2,943	6,519	9,094	* 152
Meals and entertainment deducted	14,367	8,837	* 41	* 109	* 184	3,209	1,988	0
Mortgage interest	13,246	* 6,115	0	0	0	* 2,133	4,997	0
Other interest paid on business indebtedness	46,215	5,298	* 126	* 107	* 4	5,646	35,033	0
Office expenses	14,453	2,210	* 47	* 292	* 1,223	6,133	4,548	0
Pension and profit-sharing plans	1,042	* 318	0	0	0	* 374	* 350	0
Rent paid on machinery and equipment	25,083	* 4,855	* 243	0	0	* 930	19,055	0
Rent paid on other business property	98,821	7,863	* 361	* 4,491	* 15,296	46,975	23,835	0
Repairs	55,012	21,210	* 338	* 80	* 1,086	3,830	28,468	0
Supplies	64,563	50,776	* 90	* 169	* 371	6,208	6,949	0
Salaries and wages	222,883	62,381	* 2,307	* 6,230	* 21,463	51,725	78,777	0
Taxes paid	40,331	5,982	* 343	* 1,506	* 2,799	18,939	10,762	* 32
Travel	12,139	5,156	* 960	* 260	0	1,814	3,949	0
Utilities	33,162	7,210	* 516	* 982	* 2,878	13,771	7,805	0
Other business deductions	137,135	15,788	* 2,265	* 3,044	* 2,539	34,895	78,603	0
Home office business deductions, total	10,217	* 531	* 453	0	0	* 9,189	* 44	0
Depreciation, Form 8829 [3]	* 408	* 9	0	0	0	* 385	* 14	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 4	0	0	0	0	* 4	0	0
Net income [1,2]	561,720	109,336	* 12,047	* 6,913	* 12,001	111,159	310,264	* 6,181
Returns with Schedule C-EZ:								
Number of returns	5,070	* 313	* 3	0	* 1,020	* 1,330	2,405	* 299
Business receipts	40,130	* 2,357	* 2	0	* 9,831	* 884	27,057	* 505
Business deductions	4,514	* 401	0	0	* 3,649	* 189	* 275	0
Net income	35,615	* 1,956	* 2	0	* 6,182	* 695	26,782	* 505

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	3,329,397	341,992	37,917	363,528	285,948	118,338	93,228
Business receipts, total [1,2]	180,908,473	39,709,395	4,287,576	9,917,365	15,977,652	7,019,933	6,113,863
Income from sales and operations [1]	177,980,098	39,184,401	4,165,406	9,740,896	15,795,403	6,985,025	5,971,965
Other business income (loss) [1]	2,928,375	524,994	122,170	176,469	182,249	34,908	141,898
Business deductions, total [1,2]	102,842,681	22,009,928	2,329,706	5,984,289	10,080,218	4,980,180	3,566,686
Cost of sales and operations, total	21,461,219	2,297,967	82,520	669,164	2,449,713	1,117,346	1,183,016
Inventory, beginning of year	1,089,785	26,636	* 22	35,978	114,619	* 36,640	74,023
Cost of labor	2,429,438	116,181	* 526	185,281	418,403	269,444	132,042
Purchases	8,845,804	25,766	* 4,555	204,090	509,791	194,742	299,434
Materials and supplies	2,634,382	38,438	* 485	17,346	830,762	400,380	381,266
Other costs	7,547,715	2,118,182	77,075	265,999	681,603	237,848	375,490
Inventory, end of year	1,085,905	27,236	* 143	39,529	105,465	* 21,708	79,239
Advertising expenses	2,434,071	922,558	31,578	63,084	125,951	62,434	33,465
Car and truck expenses	7,373,851	934,291	119,526	727,058	876,082	414,222	187,026
Commissions	1,244,400	195,185	* 15,218	110,341	36,436	24,726	8,756
Contract labor	6,408,807	993,633	133,174	303,300	831,645	471,268	233,064
Depletion	15,620	3,207	* 172	* 93	4,694	0	* 4,536
Depreciation	3,381,035	324,827	49,731	189,333	514,112	271,247	182,271
Employee benefit programs	650,876	245,877	37,456	31,839	79,908	32,711	41,698
Insurance	1,678,971	596,477	61,950	89,602	244,524	109,601	72,024
Legal and professional services	2,753,728	850,132	48,780	95,833	255,048	115,543	111,875
Meals and entertainment deducted	1,386,221	232,307	27,136	70,310	78,434	30,606	35,113
Mortgage interest	215,576	36,330	5,522	12,669	24,263	13,534	* 2,763
Other interest paid on business indebtedness	505,526	118,763	16,005	24,973	48,044	20,828	15,796
Office expenses	2,741,749	882,905	133,631	240,133	198,689	81,550	62,048
Pension and profit-sharing plans	285,041	86,839	11,113	20,597	24,002	8,157	10,512
Rent paid on machinery and equipment	822,574	187,996	19,252	80,751	76,583	59,175	10,079
Rent paid on other business property	4,269,130	1,803,680	146,712	304,633	273,422	99,707	143,618
Repairs	956,819	181,416	27,393	83,735	195,360	131,811	42,965
Supplies	2,945,890	356,849	26,742	165,757	357,755	226,490	65,513
Salaries and wages	12,751,458	4,447,803	613,222	711,009	1,231,023	583,391	439,786
Taxes paid	2,043,619	625,272	83,184	109,162	195,410	96,628	69,250
Travel	4,171,111	394,574	39,122	118,982	215,770	64,570	130,317
Utilities	4,207,229	895,631	98,170	393,511	342,564	139,233	114,178
Other business expenses	15,135,204	4,112,952	459,742	1,110,270	1,110,713	664,346	276,341
Home office business deductions, total	2,401,598	235,106	40,975	197,397	253,488	130,472	71,993
Depreciation, Form 8829 [3]	341,034	26,834	7,463	34,431	26,546	12,494	8,767
Casualty loss, Form 8829 [3]	* 215	0	0	0	* 78	* 78	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	381,763	7,302	* 3,727	23,351	15,803	* 1,350	* 11,816
Net income less deficit [1,2]	78,237,197	17,702,878	1,960,139	3,933,091	5,914,059	2,053,772	2,549,651
Net income [1,2]	84,568,952	18,275,310	2,013,162	4,271,080	6,373,996	2,249,580	2,724,013
Deficit [2]	6,331,755	572,432	53,023	337,989	459,937	195,809	174,362

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
BUSINESSES WITH NET INCOME							
Number of returns [1]	2,465,093	277,309	26,307	298,414	222,659	92,497	73,975
Business receipts, total [1,2]	167,233,363	37,913,853	4,120,421	8,888,224	14,583,229	6,587,037	5,326,799
Income from sales and operations [1]	164,899,707	37,391,305	4,023,870	8,744,331	14,407,891	6,552,295	5,188,039
Other business income	2,333,656	522,547	96,550	143,893	175,337	34,742	138,760
Business deductions, total [1,2]	82,670,481	19,639,208	2,107,259	4,617,165	8,209,227	4,337,457	2,602,780
Cost of sales and operations, total	18,043,969	2,129,186	67,375	441,167	2,000,679	1,101,476	783,383
Inventory, beginning of year	700,662	25,729	* 22	* 28,522	109,752	* 36,456	72,997
Cost of labor	1,917,489	106,998	* 526	* 12,917	392,787	265,920	116,846
Purchases	7,278,797	24,677	* 4,555	197,904	420,270	193,855	214,743
Materials and supplies	2,085,882	34,000	0	6,389	594,799	391,136	174,325
Other costs	6,730,361	1,964,132	62,415	223,671	574,523	235,758	274,040
Inventory, end of year	669,222	26,350	* 143	* 28,236	91,452	* 21,649	69,568
Advertising expenses	1,961,774	861,400	24,300	53,894	104,694	53,048	27,299
Car and truck expenses	5,441,319	812,638	89,598	524,307	668,958	295,828	149,543
Commissions	1,009,775	187,687	* 15,218	83,752	32,369	22,281	7,171
Contract labor	5,500,565	890,221	133,072	272,445	763,671	447,855	202,526
Depletion	13,577	3,197	* 172	* 80	* 4,667	0	* 4,536
Depreciation	2,367,007	287,131	44,082	129,656	407,965	231,853	121,583
Employee benefit programs	517,811	206,406	33,290	19,485	59,978	28,083	27,585
Insurance	1,370,692	527,894	56,907	57,632	200,993	93,720	51,847
Legal and professional services	2,258,581	784,982	47,404	78,300	220,038	100,921	95,927
Meals and entertainment deducted	1,116,355	204,789	24,280	57,603	63,778	26,459	27,843
Mortgage interest	143,521	32,706	5,522	11,565	14,538	12,115	* 2,389
Other interest paid on business indebtedness	354,413	96,905	15,872	23,917	34,077	16,214	8,196
Office expenses	2,203,076	796,504	122,505	197,833	147,309	56,330	42,525
Pension and profit-sharing plans	263,701	83,951	11,113	17,811	21,407	7,959	8,648
Rent paid on machinery and equipment	606,161	169,115	18,425	56,092	60,140	44,423	8,389
Rent paid on other business property	3,473,085	1,577,762	126,194	273,919	218,157	79,022	110,956
Repairs	738,446	150,152	24,774	70,343	153,468	103,666	31,418
Supplies	2,164,978	316,995	24,719	124,600	296,827	208,182	48,154
Salaries and wages	10,823,814	4,042,770	606,466	611,747	1,029,121	485,101	363,709
Taxes paid	1,730,706	579,576	80,486	82,501	161,869	82,755	56,159
Travel	3,308,433	326,373	33,422	95,690	179,856	52,647	109,164
Utilities	3,193,448	773,051	79,393	325,929	267,473	112,695	85,766
Other business deductions	11,485,634	3,552,785	393,954	760,403	852,678	551,983	158,561
Home office business deductions, total	1,982,266	199,134	27,038	185,739	207,952	112,253	50,849
Depreciation, Form 8829 [3]	244,570	23,347	3,490	31,221	22,676	12,022	7,166
Casualty loss, Form 8829 [3]	* 157	0	0	0	* 78	* 78	0
Excess—casualty depreciations, Form 8829 [3]	63,081	506	0	* 18,783	* 3,522	* 621	* 2,901
Net income [1,2]	84,568,952	18,275,310	2,013,162	4,271,080	6,373,996	2,249,580	2,724,013
Returns with Schedule C-EZ:							
Number of returns	563,243	33,199	1,740	78,788	44,783	14,194	22,520
Business receipts	6,908,539	647,511	41,577	484,281	647,574	171,240	411,510
Business deductions	605,272	47,543	2,224	61,489	36,587	10,587	18,679
Net income	6,303,266	599,968	39,354	422,792	610,988	160,654	392,831

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued			Specialized design services	Computer systems design services	Other professional, scientific, and technical services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	57,936	9,715	6,731	257,030	265,835	1,777,146	907,087
Business receipts, total [1,2]	2,151,963	478,277	213,617	8,987,223	12,068,186	89,961,076	48,348,882
Income from sales and operations [1]	2,147,324	477,472	213,617	8,855,525	12,007,348	88,231,118	47,183,604
Other business income (loss) [1]	4,639	* 804	0	131,698	60,838	1,729,958	1,165,278
Business deductions, total [1,2]	1,079,588	267,899	185,865	6,274,782	7,110,088	49,053,671	22,684,872
Cost of sales and operations, total	68,741	* 13,243	* 67,366	2,740,876	1,964,844	11,256,135	3,963,864
Inventory, beginning of year	* 3,658	* 299	0	170,102	105,710	636,716	263,970
Cost of labor	* 9,251	* 7,665	0	197,882	469,924	1,041,241	444,585
Purchases	* 1,760	* 229	* 13,626	1,574,658	675,145	5,851,799	1,837,843
Materials and supplies	* 27,147	* 274	* 21,695	511,406	194,085	1,041,860	478,373
Other costs	* 31,209	* 5,011	* 32,045	452,127	631,473	3,321,256	1,179,659
Inventory, end of year	* 4,284	* 235	0	165,301	111,494	636,737	240,566
Advertising expenses	26,148	* 2,608	* 1,297	121,541	206,269	963,090	365,894
Car and truck expenses	221,785	28,096	* 24,954	388,114	451,976	3,876,803	2,019,643
Commissions	* 21	* 36	* 2,896	34,570	97,958	754,692	372,179
Contract labor	91,281	* 33,280	* 2,752	317,149	620,046	3,209,860	1,903,485
Depletion	* 158	0	0	* 7	* 0	7,447	5,472
Depreciation	37,812	14,109	* 8,674	248,954	142,066	1,912,012	737,052
Employee benefit programs	* 3,185	* 1,136	* 1,178	6,385	44,204	205,207	96,032
Insurance	49,221	11,807	* 1,871	37,082	59,524	589,812	273,677
Legal and professional services	22,590	3,193	* 1,847	100,176	171,014	1,232,745	797,675
Meals and entertainment deducted	11,092	* 669	* 954	52,709	80,965	844,361	519,586
Mortgage interest	* 7,816	0	* 151	7,019	5,181	124,592	75,858
Other interest paid on business indebtedness	7,490	* 453	* 3,477	22,148	21,475	254,118	141,297
Office expenses	47,235	5,540	2,316	99,001	205,264	982,127	513,950
Pension and profit-sharing plans	* 3,718	* 1,149	* 466	1,483	42,506	98,500	54,153
Rent paid on machinery and equipment	* 1,393	* 5,935	0	45,967	23,478	388,548	205,984
Rent paid on other business property	22,735	* 3,159	* 4,203	204,112	112,644	1,423,927	638,994
Repairs	13,189	3,922	* 3,473	40,655	36,032	392,228	157,698
Supplies	48,949	14,322	* 2,480	242,560	289,690	1,506,537	503,430
Salaries and wages	116,947	72,063	* 18,836	239,882	820,734	4,687,787	1,976,318
Taxes paid	17,342	9,364	* 2,826	59,436	129,582	841,573	360,640
Travel	14,228	* 4,741	* 1,914	163,283	284,182	2,955,198	1,984,158
Utilities	70,071	9,666	* 9,417	241,995	240,869	1,994,488	1,048,873
Other business expenses	134,821	17,662	* 17,543	579,851	834,078	6,927,598	3,103,301
Home office business deductions, total	37,118	* 9,041	* 4,865	247,005	178,727	1,248,900	665,367
Depreciation, Form 8829 [3]	3,651	* 965	* 670	21,585	23,055	201,119	116,598
Casualty loss, Form 8829 [3]	0	0	0	0	* 1	* 135	* 58
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 2,637	0	0	47,475	51,741	232,364	179,466
Net income less deficit [1,2]	1,072,375	210,378	27,884	2,734,161	4,966,414	41,026,456	25,746,541
Net income [1,2]	1,129,387	224,594	* 46,423	3,278,711	5,634,485	44,722,208	27,799,304
Deficit [2]	57,012	* 14,216	* 18,539	544,550	668,071	3,695,752	2,052,763

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued			Specialized design services	Computer systems design services	Other professional, scientific, and technical services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
BUSINESSES WITH NET INCOME							
Number of returns [1]	44,621	7,844	* 3,721	163,457	183,255	1,293,693	665,670
Business receipts, total [1,2]	2,022,755	471,611	* 175,027	7,856,895	10,812,536	83,058,206	44,815,157
Income from sales and operations [1]	2,021,724	470,807	* 175,027	7,734,395	10,800,070	81,797,845	43,985,111
Other business income	* 1,031	* 804	0	122,500	12,466	1,260,361	830,046
Business deductions, total [1,2]	893,368	247,018	* 128,604	4,579,477	5,181,107	38,337,039	17,008,166
Cost of sales and operations, total	* 37,853	* 12,740	* 65,228	2,280,491	1,609,273	9,515,798	3,170,298
Inventory, beginning of year	0	* 299	0	59,538	64,105	412,995	154,225
Cost of labor	* 2,357	* 7,665	0	194,040	293,783	916,438	399,587
Purchases	* 183	* 0	* 11,488	1,258,025	600,363	4,773,003	1,299,134
Materials and supplies	* 7,644	0	* 21,695	429,062	125,959	895,672	426,745
Other costs	* 27,670	* 5,011	* 32,045	389,070	582,073	2,934,476	1,024,710
Inventory, end of year	0	* 235	0	49,244	57,011	416,786	134,103
Advertising expenses	20,506	* 2,608	* 1,234	89,727	150,340	677,419	224,096
Car and truck expenses	193,240	27,152	* 3,194	267,078	275,048	2,803,692	1,438,908
Commissions	* 21	* 36	* 2,860	12,506	81,858	596,384	287,310
Contract labor	90,443	* 21,187	* 1,660	192,121	491,829	2,757,207	1,623,882
Depletion	* 130	0	0	* 7	* 0	5,454	3,489
Depreciation	33,133	14,109	* 7,287	97,323	79,659	1,321,192	464,228
Employee benefit programs	* 3,164	* 1,136	* 11	5,136	33,551	159,965	71,289
Insurance	42,946	10,889	* 1,591	25,807	44,329	457,132	198,451
Legal and professional services	19,305	2,656	* 1,229	69,895	133,606	924,356	596,805
Meals and entertainment deducted	8,148	* 669	* 659	40,620	59,591	665,693	419,772
Mortgage interest	* 33	0	0	* 940	* 3,854	74,395	32,328
Other interest paid on business indebtedness	5,737	* 453	* 3,477	11,424	17,906	154,313	73,184
Office expenses	42,570	5,073	* 812	60,751	117,599	760,574	395,740
Pension and profit-sharing plans	* 3,651	* 1,149	0	1,483	42,248	85,687	46,349
Rent paid on machinery and equipment	* 1,393	* 5,935	0	18,498	13,267	270,625	119,693
Rent paid on other business property	* 21,276	* 3,159	* 3,745	166,766	66,566	1,043,719	415,524
Repairs	11,166	3,784	* 3,434	23,494	15,014	301,202	109,305
Supplies	25,022	14,322	* 1,147	155,611	108,595	1,137,632	352,509
Salaries and wages	106,958	* 69,188	* 4,166	169,815	585,249	3,778,646	1,411,438
Taxes paid	12,841	8,638	* 1,477	38,804	87,855	699,613	286,831
Travel	11,546	* 4,685	* 1,814	115,443	209,618	2,348,030	1,573,477
Utilities	55,468	8,515	* 5,030	149,702	152,038	1,445,860	738,346
Other business deductions	111,329	17,188	* 13,617	371,940	605,404	4,948,470	2,231,386
Home office business deductions, total	30,988	* 9,041	* 4,822	181,272	150,307	1,030,824	524,178
Depreciation, Form 8829 [3]	1,864	* 965	* 659	14,691	14,140	135,004	65,918
Casualty loss, Form 8829 [3]	0	0	0	0	* 1	* 77	* 0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	* 652	39,618	20,659
Net income [1,2]	1,129,387	224,594	* 46,423	3,278,711	5,634,485	44,722,208	27,799,304
Returns with Schedule C-EZ:							
Number of returns	* 4,611	* 2,140	* 1,319	37,248	55,196	312,289	147,382
Business receipts	* 50,986	* 4,080	* 9,759	306,143	864,125	3,917,328	2,295,739
Business deductions	* 4,502	* 2,706	* 112	32,823	47,320	377,288	200,713
Net income	* 46,483	* 1,373	* 9,646	273,320	816,805	3,540,040	2,095,026

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Professional, scientific, and technical services—continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued						
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	37,475	122,017	50,146	660,421	2,639,810	2,615,963	23,847
Business receipts, total [1,2]	943,966	7,888,631	1,082,801	31,696,796	74,734,392	72,098,795	2,635,598
Income from sales and operations [1]	904,166	7,866,833	1,068,108	31,208,406	73,536,014	70,915,446	2,620,568
Other business income (loss) [1]	39,800	21,798	* 14,693	488,390	1,198,378	1,183,348	15,030
Business deductions, total [1,2]	531,664	5,611,749	706,612	19,518,774	52,391,559	50,121,948	2,269,612
Cost of sales and operations, total	52,711	2,375,540	176,599	4,687,422	13,433,376	12,883,158	550,218
Inventory, beginning of year	* 12,180	49,703	* 20,976	289,887	435,281	410,518	24,762
Cost of labor	* 19,183	40,851	* 9,183	527,438	2,793,492	2,749,433	44,059
Purchases	* 15,641	1,123,885	* 19,665	2,854,765	4,872,915	4,764,907	108,009
Materials and supplies	7,741	113,294	* 2,094	440,359	2,467,474	2,441,855	25,620
Other costs	13,961	1,086,319	144,924	896,392	3,323,688	2,944,644	379,044
Inventory, end of year	* 15,995	38,512	* 20,244	321,420	459,474	428,198	31,276
Advertising expenses	6,936	210,672	8,576	371,013	750,434	730,370	20,064
Car and truck expenses	56,361	325,372	44,715	1,430,712	7,191,521	6,984,204	207,317
Commissions	* 310	73,175	7,042	301,987	525,150	505,842	* 19,308
Contract labor	20,295	412,265	39,033	834,782	3,653,028	3,597,331	55,697
Depletion	0	0	* 7	1,968	7,848	7,803	* 44
Depreciation	50,393	137,033	12,159	975,375	2,448,290	2,277,783	170,507
Employee benefit programs	3,985	10,903	10,607	83,680	126,740	120,264	6,476
Insurance	6,525	33,520	5,626	270,465	1,181,206	1,107,538	73,668
Legal and professional services	18,691	70,259	16,615	329,505	616,589	591,796	24,794
Meals and entertainment deducted	3,784	68,250	5,777	246,964	436,270	423,240	13,030
Mortgage interest	* 20	2,672	0	46,042	109,170	94,885	14,284
Other interest paid on business indebtedness	769	29,762	2,368	79,922	265,820	255,610	10,210
Office expenses	7,884	75,702	12,838	371,753	810,534	777,426	33,108
Pension and profit-sharing plans	6,024	2,888	* 2,952	32,483	27,081	24,811	* 2,271
Rent paid on machinery and equipment	4,495	38,376	4,729	134,964	485,428	469,863	15,565
Rent paid on other business property	20,188	134,050	16,308	614,386	969,539	915,951	53,587
Repairs	7,725	16,461	3,875	206,469	1,165,866	1,074,828	91,037
Supplies	12,606	111,209	26,147	853,146	2,846,805	2,775,214	71,591
Salaries and wages	86,448	379,821	103,465	2,141,734	5,537,468	5,308,904	228,564
Taxes paid	10,679	53,098	11,071	406,086	910,386	860,352	50,034
Travel	39,847	145,994	31,083	754,116	631,408	623,763	7,645
Utilities	18,984	158,945	31,327	736,359	1,870,063	1,826,256	43,807
Other business expenses	78,619	609,592	103,299	3,032,788	5,074,816	4,584,886	489,931
Home office business deductions, total	8,200	108,903	20,685	445,746	578,339	564,523	13,817
Depreciation, Form 8829 [3]	2,109	11,909	1,511	68,991	63,042	61,838	* 1,204
Casualty loss, Form 8829 [3]	* 0	0	0	* 77	* 338	* 338	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 3,911	* 4,254	* 785	43,947	71,550	69,346	* 2,204
Net income less deficit [1,2]	416,007	2,280,226	376,189	12,207,492	22,387,118	22,021,132	365,986
Net income [1,2]	504,592	2,464,525	474,308	13,479,479	25,997,250	25,552,829	444,421
Deficit [2]	88,585	184,299	98,119	1,271,987	3,610,132	3,531,697	78,435

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Professional, scientific, and technical services—continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued						
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
BUSINESSES WITH NET INCOME							
Number of returns [1]	30,113	94,788	32,507	470,615	2,154,555	2,136,623	17,932
Business receipts, total [1,2]	843,433	7,169,354	958,781	29,271,482	65,784,287	63,630,923	2,153,363
Income from sales and operations [1]	808,679	7,148,039	944,360	28,911,656	64,910,422	62,768,653	2,141,770
Other business income	34,755	21,314	* 14,421	359,826	873,864	862,271	* 11,594
Business deductions, total [1,2]	338,843	4,707,869	484,473	15,797,688	39,797,138	38,088,196	1,708,942
Cost of sales and operations, total	50,730	2,073,980	154,688	4,066,101	10,789,535	10,429,975	359,560
Inventory, beginning of year	* 10,036	33,688	* 18,379	196,667	285,276	275,416	* 9,860
Cost of labor	* 18,895	40,845	* 2,263	454,847	2,067,114	2,048,186	* 18,928
Purchases	* 14,896	1,016,420	* 16,641	2,425,913	3,953,549	3,895,996	* 57,553
Materials and supplies	* 6,905	111,066	* 245	350,710	2,178,315	2,177,440	* 875
Other costs	* 13,462	896,494	* 136,275	863,536	2,608,247	2,326,661	281,586
Inventory, end of year	* 13,464	24,532	* 19,116	225,572	302,965	293,723	* 9,242
Advertising expenses	5,359	157,201	2,049	288,713	525,587	507,316	18,271
Car and truck expenses	29,662	251,699	10,143	1,073,279	5,234,127	5,090,113	144,014
Commissions	* 303	66,219	* 6,093	236,460	417,578	398,274	* 19,304
Contract labor	8,366	354,118	35,237	735,604	3,101,249	3,078,118	23,131
Depletion	0	0	* 7	1,959	1,108	1,108	* 0
Depreciation	39,970	99,661	4,844	712,489	1,728,522	1,588,937	139,585
Employee benefit programs	* 2,104	10,127	3,836	72,609	93,998	88,178	* 5,819
Insurance	4,463	25,679	2,565	225,974	916,685	855,018	61,667
Legal and professional services	10,993	56,712	9,473	250,373	442,864	421,909	20,955
Meals and entertainment deducted	2,805	47,038	3,508	192,570	319,913	307,321	12,592
Mortgage interest	* 17	2,495	0	39,556	63,356	49,533	* 13,823
Other interest paid on business indebtedness	* 366	20,487	* 334	59,942	201,331	195,586	5,746
Office expenses	6,407	56,792	4,195	297,442	522,480	502,804	19,676
Pension and profit-sharing plans	* 5,924	2,853	* 2,952	27,608	23,802	21,552	* 2,250
Rent paid on machinery and equipment	* 667	31,721	3,142	115,402	299,003	287,493	11,510
Rent paid on other business property	12,490	99,860	4,953	510,893	647,904	612,840	35,064
Repairs	4,020	14,553	1,449	171,875	839,885	766,172	73,713
Supplies	5,075	86,288	14,849	678,910	2,147,879	2,090,060	57,819
Salaries and wages	57,814	337,355	102,954	1,869,085	4,125,358	3,932,116	193,242
Taxes paid	8,194	44,386	9,064	351,139	704,536	660,827	43,709
Travel	28,229	118,664	25,681	601,979	468,900	464,053	4,847
Utilities	12,129	126,196	9,460	559,730	1,291,038	1,254,761	36,278
Other business deductions	27,032	497,191	55,106	2,137,755	3,704,959	3,304,477	400,482
Home office business deductions, total	6,539	99,308	8,182	392,617	463,771	460,924	2,846
Depreciation, Form 8829 [3]	1,212	10,435	754	56,686	45,534	45,026	* 508
Casualty loss, Form 8829 [3]	* 0	0	0	* 77	* 130	* 130	0
Excess—casualty depreciations, Form 8829 [3]	0	* 2,361	* 28	16,569	21,197	19,689	* 1,508
Net income [1,2]	504,592	2,464,525	474,308	13,479,479	25,997,250	25,552,829	444,421
Returns with Schedule C-EZ:							
Number of returns	11,828	22,760	19,030	111,289	798,410	795,300	* 3,109
Business receipts	143,628	159,820	127,787	1,190,354	6,152,624	6,133,684	* 18,941
Business deductions	9,185	27,288	9,709	130,393	738,427	735,389	* 3,038
Net income	134,444	132,533	118,077	1,059,961	5,414,198	5,398,295	* 15,903

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Educational services	Health care and social assistance					
	Total	Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	826,208	2,145,748	1,173,607	183,450	35,924	77,737	40,905
Business receipts, total [1,2]	11,929,733	120,066,019	97,577,308	32,878,219	3,437,635	25,042,595	4,594,491
Income from sales and operations [1]	11,873,355	118,265,515	96,372,529	32,160,610	3,365,129	24,887,139	4,577,292
Other business income (loss) [1]	56,378	1,800,504	1,204,779	717,609	72,506	155,457	17,199
Business deductions, total [1,2]	8,202,740	70,587,439	56,440,951	17,121,932	1,306,310	16,941,671	2,857,645
Cost of sales and operations, total	640,831	5,296,524	4,697,900	1,451,857	8,176	1,414,657	139,062
Inventory, beginning of year	83,433	400,296	378,191	63,322	* 9,615	34,158	* 17,070
Cost of labor	143,392	924,932	805,237	285,148	* 1,289	227,516	* 1,320
Purchases	245,430	1,733,453	1,580,397	487,302	* 6,723	158,259	108,247
Materials and supplies	69,689	867,759	798,769	195,496	* 2	319,027	* 10,790
Other costs	187,510	1,796,033	1,530,664	485,367	* 200	713,923	32,128
Inventory, end of year	88,622	425,949	395,359	64,777	* 9,654	38,227	* 30,493
Advertising expenses	236,645	1,079,375	954,203	172,390	13,685	300,025	115,537
Car and truck expenses	956,466	3,582,861	2,549,217	382,881	75,311	177,813	96,362
Commissions	72,385	386,670	255,384	64,563	776	42,901	* 26,663
Contract labor	402,671	3,297,855	2,563,811	780,097	89,695	398,955	141,445
Depletion	* 1,077	10,327	10,327	861	0	* 384	0
Depreciation	286,002	2,131,372	1,764,443	452,537	28,193	706,935	105,238
Employee benefit programs	11,437	617,781	524,624	222,956	9,564	148,635	26,262
Insurance	107,857	2,041,450	1,788,901	832,975	62,787	365,196	93,089
Legal and professional services	132,198	1,389,864	1,213,952	421,063	45,782	267,077	81,461
Meals and entertainment deducted	117,317	1,073,935	372,165	85,835	19,178	56,922	31,671
Mortgage interest	41,679	303,960	176,502	28,872	* 6,647	91,419	* 23,590
Other interest paid on business indebtedness	26,697	465,558	398,345	89,287	4,818	191,437	24,469
Office expenses	206,661	1,708,491	1,513,935	405,866	46,491	415,662	143,170
Pension and profit-sharing plans	13,131	419,827	417,240	222,197	10,864	151,765	2,128
Rent paid on machinery and equipment	66,787	633,159	473,922	140,072	26,086	77,582	38,037
Rent paid on other business property	750,410	5,449,264	4,574,828	1,229,134	136,572	1,092,096	534,684
Repairs	156,352	971,625	681,762	161,689	19,035	243,065	53,281
Supplies	432,594	4,341,836	3,364,841	1,015,902	43,239	1,324,861	223,183
Salaries and wages	658,217	16,758,830	14,067,685	4,091,400	196,928	5,889,712	413,758
Taxes paid	149,946	2,280,526	1,877,884	559,719	38,282	733,182	76,415
Travel	358,255	986,936	848,240	290,522	39,084	89,994	41,327
Utilities	457,155	2,732,230	1,954,185	416,433	69,486	452,352	145,485
Other business expenses	1,417,303	10,732,713	8,715,104	3,485,423	288,144	2,286,348	259,985
Home office business deductions, total	294,485	1,397,288	402,623	79,698	25,068	14,924	15,291
Depreciation, Form 8829 [3]	47,182	158,800	46,289	11,702	2,396	2,010	* 1,634
Casualty loss, Form 8829 [3]	* 182	* 146	* 146	* 74	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	87,139	68,978	21,854	6,409	* 397	* 1,575	* 558
Net income less deficit [1,2]	4,095,512	49,539,626	41,170,523	15,757,114	2,131,325	8,100,969	1,736,846
Net income [1,2]	5,168,036	52,121,130	42,887,082	16,011,907	2,142,753	8,220,265	1,795,565
Deficit [2]	1,072,524	2,581,504	1,716,559	254,793	11,428	119,296	58,720

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Educational services	Health care and social assistance					
	Total	Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
BUSINESSES WITH NET INCOME							
Number of returns [1]	628,362	1,798,168	960,369	153,862	32,506	70,589	33,866
Business receipts, total [1,2]	10,422,491	112,606,711	92,728,771	31,088,129	3,385,841	24,268,438	4,506,212
Income from sales and operations [1]	10,369,849	111,019,810	91,611,244	30,433,113	3,313,336	24,116,895	4,490,559
Other business income	52,642	1,586,901	1,117,527	655,016	72,506	151,543	15,652
Business deductions, total [1,2]	5,256,604	60,492,477	49,845,237	15,074,557	1,243,089	16,048,561	2,710,646
Cost of sales and operations, total	542,167	4,541,959	4,152,179	1,277,640	8,140	1,339,018	130,822
Inventory, beginning of year	66,427	313,922	306,360	57,098	* 9,615	6,357	* 17,070
Cost of labor	121,971	827,097	710,787	275,278	* 1,289	209,317	* 1,320
Purchases	188,848	1,490,634	1,385,265	418,634	* 6,723	149,784	86,117
Materials and supplies	57,782	791,369	731,139	192,932	* 2	300,137	* 10,785
Other costs	173,096	1,421,657	1,307,935	393,421	* 164	683,728	32,002
Inventory, end of year	65,958	302,719	289,306	59,724	* 9,654	10,304	* 16,471
Advertising expenses	167,030	875,059	798,433	146,916	13,681	275,776	111,183
Car and truck expenses	495,400	2,598,051	1,894,793	343,629	71,816	167,301	93,678
Commissions	68,050	303,665	233,437	61,016	507	42,252	* 26,663
Contract labor	343,949	2,807,277	2,166,937	607,507	88,826	358,087	130,115
Depletion	* 407	10,310	10,310	857	0	* 383	0
Depreciation	175,177	1,795,547	1,533,169	396,305	27,896	636,508	99,947
Employee benefit programs	9,495	554,769	490,323	206,407	9,564	143,395	26,259
Insurance	71,072	1,800,445	1,611,797	789,626	57,972	342,412	84,933
Legal and professional services	94,371	1,212,859	1,076,043	383,095	44,280	245,500	75,337
Meals and entertainment deducted	62,606	927,830	321,738	77,650	17,592	54,820	31,177
Mortgage interest	11,149	243,859	154,826	25,936	* 2,702	83,585	* 23,590
Other interest paid on business indebtedness	9,633	378,442	331,368	68,048	4,818	177,605	22,973
Office expenses	120,537	1,516,598	1,369,358	380,510	45,149	400,498	142,261
Pension and profit-sharing plans	12,902	414,326	412,166	220,411	10,820	150,886	2,128
Rent paid on machinery and equipment	39,441	482,595	375,313	120,337	23,340	66,631	24,655
Rent paid on other business property	484,426	4,765,960	4,173,466	1,132,716	135,475	1,054,318	480,705
Repairs	94,610	794,680	599,768	152,985	18,541	232,997	52,881
Supplies	217,214	3,798,956	3,103,837	977,148	38,124	1,284,590	221,121
Salaries and wages	490,195	15,244,600	13,181,240	3,774,496	185,783	5,656,488	413,683
Taxes paid	95,656	2,066,979	1,758,412	526,934	33,859	702,924	74,686
Travel	229,486	823,967	729,336	260,078	37,563	80,172	38,727
Utilities	243,474	2,304,081	1,703,050	383,728	66,003	428,794	140,906
Other business deductions	784,695	8,465,532	7,029,084	2,655,740	273,311	2,104,037	241,528
Home office business deductions, total	185,923	1,274,563	362,782	69,766	24,907	11,812	15,213
Depreciation, Form 8829 [3]	21,097	135,316	41,652	11,106	2,396	1,474	* 1,617
Casualty loss, Form 8829 [3]	0	* 146	* 146	* 74	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 5,980	16,356	11,798	4,702	0	* 587	* 534
Net income [1,2]	5,168,036	52,121,130	42,887,082	16,011,907	2,142,753	8,220,265	1,795,565
Returns with Schedule C-EZ:							
Number of returns	279,586	583,943	266,657	32,981	7,083	12,894	* 2,236
Business receipts	1,300,556	5,366,762	2,806,908	700,867	120,427	132,657	* 34,759
Business deductions	210,630	498,700	280,208	37,769	* 2,421	7,771	* 6,051
Net income	1,089,926	4,868,062	2,526,700	663,098	118,006	124,886	* 28,708

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	17,377	192,912	5,986	194,307	19,593	364,831	40,586
Business receipts, total [1,2]	3,715,787	10,797,828	1,196,873	6,313,763	1,051,583	7,141,424	1,407,111
Income from sales and operations [1]	3,669,885	10,766,840	1,194,797	6,267,946	1,050,055	7,045,023	1,387,812
Other business income (loss) [1]	45,902	30,988	* 2,075	45,817	1,528	96,401	19,298
Business deductions, total [1,2]	2,591,414	5,247,526	748,137	3,593,591	705,590	4,546,305	780,830
Cost of sales and operations, total	735,973	329,512	* 14,693	369,788	103,378	95,378	35,427
Inventory, beginning of year	92,085	88,505	0	42,174	* 18,849	* 10,930	* 1,483
Cost of labor	* 3,833	* 156,132	0	* 91,567	* 9,110	* 28,827	* 495
Purchases	508,697	112,588	* 4,445	131,885	* 15,201	32,170	14,880
Materials and supplies	125,237	18,792	* 5,269	45,862	45,361	19,005	* 13,929
Other costs	97,791	15,878	* 4,980	105,327	32,693	33,974	8,403
Inventory, end of year	91,669	62,383	0	47,027	* 17,836	29,528	* 3,764
Advertising expenses	38,835	102,575	14,556	81,774	3,513	99,903	11,411
Car and truck expenses	40,133	513,833	16,446	373,967	38,317	777,687	56,468
Commissions	* 713	14,788	* 198	41,383	* 15,930	25,157	* 22,311
Contract labor	50,801	336,230	16,295	177,733	116,152	392,289	64,118
Depletion	* 1	* 83	0	* 8,998	0	* 2	0
Depreciation	79,689	129,842	19,975	128,335	13,026	75,563	25,108
Employee benefit programs	31,341	33,463	6,751	18,534	6,577	13,963	6,579
Insurance	50,580	103,995	51,460	110,577	9,377	83,024	25,841
Legal and professional services	34,822	145,603	33,368	100,300	9,173	60,235	15,069
Meals and entertainment deducted	6,918	61,784	1,923	40,888	2,626	52,471	11,951
Mortgage interest	* 1,573	2,612	* 430	9,277	* 407	9,788	1,887
Other interest paid on business indebtedness	14,089	16,033	11,008	14,454	1,842	28,832	2,076
Office expenses	46,425	227,675	24,444	94,550	6,339	81,991	21,324
Pension and profit-sharing plans	7,227	11,079	* 1,994	3,838	* 808	3,404	1,933
Rent paid on machinery and equipment	19,345	52,762	21,303	22,310	6,576	62,650	7,199
Rent paid on other business property	221,245	726,495	85,424	375,393	34,913	122,558	16,314
Repairs	21,646	53,864	11,960	36,185	6,250	59,157	15,629
Supplies	70,078	183,973	60,022	178,333	16,376	214,769	34,106
Salaries and wages	664,372	770,558	170,841	399,292	115,877	1,181,637	173,312
Taxes paid	86,239	129,577	20,780	68,026	13,196	136,932	15,536
Travel	11,394	115,347	5,447	110,250	24,485	86,151	34,239
Utilities	67,205	332,284	34,231	190,322	18,971	197,657	29,758
Other business expenses	279,810	668,528	120,308	527,228	137,942	526,270	135,117
Home office business deductions, total	* 2,435	149,242	* 4,280	56,364	* 384	47,128	7,808
Depreciation, Form 8829 [3]	* 449	15,664	* 932	6,866	* 0	3,349	* 1,287
Casualty loss, Form 8829 [3]	0	* 72	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 34	7,539	0	3,463	* 0	* 1,453	* 428
Net income less deficit [1,2]	1,124,469	5,558,470	448,735	2,744,800	345,993	2,595,251	626,551
Net income [1,2]	1,136,193	5,682,348	452,336	3,125,727	377,967	3,230,018	712,002
Deficit [2]	11,724	123,878	* 3,601	380,927	31,974	634,767	85,451

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
BUSINESSES WITH NET INCOME							
Number of returns [1]	15,897	162,678	5,396	143,197	16,979	294,264	31,133
Business receipts, total [1,2]	3,509,561	10,318,000	1,155,362	5,673,823	859,556	6,724,781	1,239,067
Income from sales and operations [1]	3,463,767	10,289,705	1,153,287	5,633,972	858,411	6,633,773	1,224,425
Other business income	45,794	28,295	* 2,075	39,851	* 1,144	91,008	14,642
Business deductions, total [1,2]	2,373,369	4,635,623	703,026	2,552,819	481,589	3,494,894	527,065
Cost of sales and operations, total	678,562	317,020	* 11,267	207,935	68,909	78,673	34,194
Inventory, beginning of year	87,298	74,287	0	30,474	* 17,085	* 5,800	* 1,278
Cost of labor	* 3,833	* 149,682	0	* 41,097	* 9,110	* 19,825	* 35
Purchases	456,240	110,394	* 4,445	122,325	* 5,452	* 10,308	14,844
Materials and supplies	118,404	* 17,568	* 5,269	11,895	* 45,304	* 14,914	* 13,929
Other costs	97,750	14,258	* 1,553	38,080	* 7,370	31,773	* 7,836
Inventory, end of year	84,963	49,168	0	35,935	* 15,412	* 3,948	* 3,728
Advertising expenses	36,019	94,232	14,556	57,702	2,347	35,307	10,714
Car and truck expenses	39,315	417,984	16,316	198,919	36,285	468,222	41,327
Commissions	* 622	14,575	* 198	29,715	* 10,683	25,085	* 22,123
Contract labor	48,710	290,876	15,819	155,462	89,880	347,116	34,539
Depletion	* 1	* 83	0	* 8,984	0	* 2	0
Depreciation	74,862	104,502	17,892	100,867	7,779	53,419	13,193
Employee benefit programs	28,165	33,065	6,751	15,019	6,193	11,232	4,273
Insurance	37,355	93,050	51,120	74,084	6,574	60,988	13,683
Legal and professional services	31,562	134,523	33,287	73,229	5,405	43,054	6,770
Meals and entertainment deducted	6,721	50,218	1,923	32,567	1,922	40,081	7,067
Mortgage interest	* 1,571	2,502	* 430	3,729	* 181	9,503	* 1,096
Other interest paid on business indebtedness	13,265	14,880	10,968	8,916	610	8,167	1,118
Office expenses	44,342	187,439	20,109	73,915	5,406	52,879	16,848
Pension and profit-sharing plans	6,730	10,742	* 1,994	2,719	* 593	3,386	* 1,757
Rent paid on machinery and equipment	18,225	46,241	21,303	10,645	* 4,340	36,686	2,912
Rent paid on other business property	212,040	666,969	84,737	282,630	30,177	80,632	13,068
Repairs	20,741	43,706	11,887	27,646	4,954	28,910	4,520
Supplies	66,857	162,571	55,127	137,399	13,477	122,671	24,753
Salaries and wages	623,031	708,703	166,850	337,647	92,202	1,078,534	143,825
Taxes paid	82,508	116,392	20,096	56,626	9,786	123,032	11,571
Travel	10,532	102,630	5,447	76,609	21,420	72,325	23,833
Utilities	64,162	285,334	34,178	141,560	13,105	129,806	15,473
Other business deductions	216,723	572,446	96,490	332,337	45,839	428,696	61,936
Home office business deductions, total	* 2,415	129,720	* 4,280	53,123	* 368	45,016	6,162
Depreciation, Form 8829 [3]	* 447	14,059	* 932	6,253	* 0	2,295	* 1,072
Casualty loss, Form 8829 [3]	0	* 72	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	3,083	0	* 2,863	0	* 28	0
Net income [1,2]	1,136,193	5,682,348	452,336	3,125,727	377,967	3,230,018	712,002
Returns with Schedule C-EZ:							
Number of returns	* 4,086	31,582	0	43,823	7,176	111,798	12,999
Business receipts	* 85,134	392,061	0	293,256	55,909	905,104	86,734
Business deductions	* 8,526	36,967	0	55,507	3,175	111,709	10,311
Net income	* 76,608	355,093	0	237,748	52,734	793,395	76,423

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(127)	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	7,481	77,273	887,387	1,545,644	1,261,311	4,454	279,879
Business receipts, total [1,2]	842,657	5,608,585	16,037,469	40,016,740	29,218,141	72,662	10,725,937
Income from sales and operations [1]	851,926	5,530,932	15,510,128	39,006,264	28,544,458	80,768	10,381,037
Other business income (loss) [1]	-9,269	77,653	527,341	1,010,476	673,683	* -8,106	344,899
Business deductions, total [1,2]	450,785	4,806,428	8,889,275	30,302,214	19,895,763	87,089	10,319,363
Cost of sales and operations, total	41,203	313,453	243,968	5,140,101	2,792,607	* 4,007	2,343,488
Inventory, beginning of year	* 3,146	9,866	9,093	793,458	596,553	* 22,987	173,918
Cost of labor	* 285	71,456	* 47,954	381,278	294,578	* 7	86,692
Purchases	14,766	48,861	89,429	2,431,080	984,331	* 1,681	1,445,068
Materials and supplies	* 396	8,148	60,446	352,091	242,320	0	109,771
Other costs	* 26,046	187,079	52,244	2,001,532	1,234,156	* 1,922	765,454
Inventory, end of year	* 3,435	11,957	15,199	819,337	559,330	* 22,591	237,415
Advertising expenses	860	32,949	91,363	636,712	443,082	* 1,219	192,410
Car and truck expenses	8,303	178,092	847,248	2,344,535	1,855,810	* 20,849	467,876
Commissions	* 1,053	11,251	118,983	834,498	769,941	* 107	64,450
Contract labor	9,654	333,509	390,881	1,247,039	905,480	* 403	341,156
Depletion	0	0	0	5,644	1,022	0	4,622
Depreciation	14,814	110,565	241,551	1,489,805	944,854	1,631	543,319
Employee benefit programs	9,342	66,502	17,313	174,245	67,455	* 111	106,679
Insurance	9,690	95,909	146,950	327,366	189,993	* 361	137,013
Legal and professional services	11,358	60,592	103,962	619,934	517,561	3,346	99,027
Meals and entertainment deducted	13,344	80,925	607,500	456,369	373,037	* 948	82,383
Mortgage interest	* 369	75,221	51,868	75,453	41,437	* 49	33,967
Other interest paid on business indebtedness	* 5,326	18,647	43,240	198,031	72,055	* 167	125,809
Office expenses	2,379	43,982	148,195	389,961	304,993	* 734	84,233
Pension and profit-sharing plans	* 0	1,678	* 909	22,135	17,305	0	4,830
Rent paid on machinery and equipment	1,912	45,391	111,934	306,080	166,184	* 80	139,816
Rent paid on other business property	8,371	286,170	579,895	1,462,685	777,437	* 826	684,422
Repairs	3,453	88,044	198,365	457,340	277,674	* 3,063	176,603
Supplies	9,980	208,415	758,599	1,154,548	919,801	4,221	230,525
Salaries and wages	152,950	1,326,059	1,212,136	1,940,672	991,028	* 4,240	945,405
Taxes paid	19,157	212,196	171,288	557,039	213,791	422	342,826
Travel	12,906	25,245	100,545	1,481,896	1,291,934	* 4,859	185,103
Utilities	12,095	182,025	583,925	1,161,632	825,145	3,350	333,137
Other business expenses	94,085	916,336	1,007,187	6,845,524	4,319,467	15,372	2,510,685
Home office business deductions, total	* 2,044	74,862	917,759	669,938	595,542	* 14,822	59,574
Depreciation, Form 8829 [3]	* 195	10,914	101,402	64,308	55,462	* 35	8,811
Casualty loss, Form 8829 [3]	0	0	0	* 367	* 367	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* 5,973	41,150	110,381	100,218	* 35	10,129
Net income less deficit [1,2]	395,374	816,075	7,157,654	9,989,310	9,401,408	-14,427	602,329
Net income [1,2]	398,442	1,040,876	7,794,730	13,984,746	12,396,485	26,792	1,561,468
Deficit [2]	* 3,068	224,801	637,076	3,995,435	2,995,077	41,219	959,140

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued

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

Net income status, item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(127)	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH NET INCOME							
Number of returns [1]	7,294	59,625	770,880	1,004,632	822,161	3,348	179,122
Business receipts, total [1,2]	773,266	4,439,005	14,665,669	31,624,817	24,886,691	64,230	6,673,896
Income from sales and operations [1]	782,767	4,406,571	14,219,228	30,977,325	24,534,968	* 64,227	6,378,130
Other business income	* -9,501	32,434	446,441	647,492	351,723	* 3	295,766
Business deductions, total [1,2]	378,327	3,398,070	6,870,842	17,651,326	12,499,762	* 37,438	5,114,126
Cost of sales and operations, total	* 12,442	173,931	203,406	3,670,560	2,141,211	* 1,895	1,527,454
Inventory, beginning of year	* 98	* 927	* 6,537	349,315	292,775	0	56,540
Cost of labor	* 285	* 68,079	* 47,946	309,458	248,555	0	60,904
Purchases	* 4,966	31,370	69,033	1,669,146	740,536	0	928,610
Materials and supplies	* 396	* 7,469	52,367	239,770	162,645	0	77,125
Other costs	* 6,809	67,022	39,890	1,451,000	953,353	* 1,895	495,752
Inventory, end of year	* 111	* 936	* 12,367	348,130	256,652	0	91,477
Advertising expenses	601	24,117	51,908	319,386	252,622	* 855	65,910
Car and truck expenses	8,037	110,620	584,602	1,326,471	1,069,258	* 20,601	236,611
Commissions	* 1,053	8,059	61,115	705,495	675,165	* 107	30,224
Contract labor	9,076	267,804	363,461	863,413	664,970	* 356	198,087
Depletion	0	0	0	1,863	21	0	* 1,842
Depreciation	13,032	77,544	171,801	681,213	451,444	* 20	229,749
Employee benefit programs	* 8,273	46,351	9,821	67,922	41,167	0	26,756
Insurance	9,076	75,229	104,343	190,636	125,052	* 28	65,555
Legal and professional services	11,191	43,720	81,906	393,967	360,640	* 333	32,994
Meals and entertainment deducted	13,136	65,381	527,575	289,352	243,355	* 940	45,058
Mortgage interest	* 369	62,407	26,256	37,119	25,658	0	11,460
Other interest paid on business indebtedness	* 4,788	11,165	31,121	55,192	35,631	* 9	19,552
Office expenses	2,067	38,576	106,596	222,495	190,078	* 59	32,358
Pension and profit-sharing plans	* 0	1,251	* 909	11,855	10,118	0	* 1,736
Rent paid on machinery and equipment	* 1,908	21,030	84,344	171,268	115,570	* 75	55,623
Rent paid on other business property	7,147	193,411	391,936	869,953	487,831	0	382,122
Repairs	3,108	65,750	126,054	240,897	158,923	* 2,429	79,544
Supplies	5,614	149,767	539,739	652,359	534,847	* 638	116,874
Salaries and wages	138,880	991,044	933,435	702,407	361,557	0	340,850
Taxes paid	17,721	157,182	133,663	250,253	134,453	* 86	115,713
Travel	12,762	17,038	64,831	970,185	868,682	* 4,713	96,791
Utilities	11,180	146,613	443,239	660,551	500,790	* 2,051	157,710
Other business deductions	78,686	559,823	797,939	3,549,832	2,415,017	* 297	1,134,518
Home office business deductions, total	* 2,044	71,848	837,888	457,775	425,100	* 45	32,630
Depreciation, Form 8829 [3]	* 195	* 10,553	82,916	38,982	35,481	0	3,501
Casualty loss, Form 8829 [3]	0	0	0	* 367	* 367	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	* 4,559	11,471	10,116	0	* 1,354
Net income [1,2]	398,442	1,040,876	7,794,730	13,984,746	12,396,485	26,792	1,561,468
Returns with Schedule C-EZ:							
Number of returns	* 1,888	13,073	302,324	328,533	261,129	* 2,012	65,393
Business receipts	* 15,233	140,765	2,403,856	1,540,751	1,309,776	* 2,296	228,679
Business deductions	* 6,136	18,408	193,948	303,456	221,551	* 1,900	80,005
Net income	* 9,097	122,357	2,209,908	1,237,295	1,088,225	* 396	148,674

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	487,432	64,136	28,866	17,882	17,389	423,296	3,269,777
Business receipts, total [1,2]	59,052,743	5,497,112	3,964,951	690,701	841,461	53,555,631	103,484,896
Income from sales and operations [1]	58,556,881	5,408,152	3,887,388	681,080	839,684	53,148,729	102,296,158
Other business income (loss) [1]	495,863	88,960	77,563	9,621	* 1,777	406,902	1,188,738
Business deductions, total [1,2]	56,214,961	5,483,528	3,947,689	698,647	837,192	50,731,432	76,089,416
Cost of sales and operations, total	22,605,042	630,479	454,006	34,114	142,359	21,974,563	21,833,693
Inventory, beginning of year	850,493	120,527	87,412	* 427	* 32,688	729,966	1,457,066
Cost of labor	1,722,755	112,011	75,369	* 1,887	* 34,755	1,610,744	2,585,624
Purchases	18,188,421	292,709	233,019	16,239	* 43,452	17,895,712	12,846,651
Materials and supplies	1,398,508	35,932	20,832	* 10,694	* 4,405	1,362,576	4,260,854
Other costs	1,272,507	176,266	121,469	5,282	* 49,516	1,096,241	2,347,384
Inventory, end of year	827,642	106,966	84,095	* 415	* 22,457	720,676	1,663,886
Advertising expenses	890,923	103,274	76,832	14,758	11,684	787,650	1,211,744
Car and truck expenses	961,851	144,075	56,487	49,926	37,662	817,776	6,796,641
Commissions	189,597	62,288	58,649	* 1,295	* 2,344	127,310	663,164
Contract labor	692,306	44,760	39,779	4,242	* 739	647,546	3,947,089
Depletion	4,627	* 3	* 3	0	0	4,624	8,674
Depreciation	1,767,176	564,901	420,158	95,479	49,265	1,202,275	2,492,834
Employee benefit programs	90,307	24,341	21,402	* 865	* 2,074	65,966	152,545
Insurance	849,014	169,294	118,154	27,400	23,740	679,720	1,321,349
Legal and professional services	417,741	66,493	39,644	8,283	18,567	351,247	716,887
Meals and entertainment deducted	132,992	25,337	10,470	3,198	11,669	107,655	550,597
Mortgage interest	378,819	249,574	193,091	26,105	30,378	129,244	258,972
Other interest paid on business indebtedness	293,686	66,489	63,723	* 2,236	* 530	227,197	399,134
Office expenses	315,354	37,996	23,385	4,116	10,495	277,358	1,109,670
Pension and profit-sharing plans	7,571	403	388	* 14	0	7,168	16,474
Rent paid on machinery and equipment	339,381	23,412	20,448	1,992	* 972	315,969	881,283
Rent paid on other business property	3,936,281	219,594	122,515	23,906	73,172	3,716,687	6,892,279
Repairs	1,076,366	302,079	190,506	68,604	42,970	774,287	1,287,957
Supplies	1,631,046	220,889	145,164	31,560	44,164	1,410,158	5,374,848
Salaries and wages	8,567,798	665,904	543,662	25,669	96,573	7,901,893	5,562,977
Taxes paid	2,475,874	364,373	265,545	46,485	52,343	2,111,501	1,705,320
Travel	198,336	30,693	22,164	3,441	5,087	167,643	1,004,151
Utilities	2,909,737	540,736	376,340	91,154	73,242	2,369,001	4,198,066
Other business expenses	5,328,348	886,769	665,225	126,760	94,783	4,441,579	6,309,494
Home office business deductions, total	79,136	23,419	12,224	* 2	* 11,193	55,717	613,644
Depreciation, Form 8829 [3]	7,182	* 1,562	* 13	* 2	* 1,547	5,621	73,122
Casualty loss, Form 8829 [3]	* 3,049	* 3,049	* 3,049	0	0	0	* 97
Carryover of excess casualty losses and depreciation, Form 8829 [3]	24,260	* 2,196	0	* 4	* 2,192	22,063	77,144
Net income less deficit [1,2]	2,862,603	16,671	20,493	-8,014	4,191	2,845,932	27,456,431
Net income [1,2]	5,684,944	630,015	434,108	84,006	111,901	5,054,928	32,568,083
Deficit [2]	2,822,341	613,345	413,615	92,020	107,710	2,208,996	5,111,652

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	315,490	37,458	14,800	13,322	9,337	278,032	2,589,823
Business receipts, total [1,2]	44,794,246	3,606,622	2,581,811	501,186	523,626	41,187,624	92,676,729
Income from sales and operations [1]	44,482,898	3,586,802	2,568,742	496,033	522,027	40,896,096	91,617,761
Other business income	311,348	19,820	13,069	* 5,152	* 1,599	291,528	1,058,967
Business deductions, total [1,2]	39,121,220	2,986,899	2,157,995	417,179	411,725	36,134,321	60,120,017
Cost of sales and operations, total	16,998,929	316,190	252,937	7,698	* 55,555	16,682,739	18,336,380
Inventory, beginning of year	510,522	44,309	38,840	* 12	* 5,456	466,213	998,401
Cost of labor	1,148,361	38,847	32,120	* 161	* 6,566	1,109,514	2,168,717
Purchases	13,993,399	165,265	145,948	* 4,936	* 14,381	13,828,135	10,812,331
Materials and supplies	902,695	13,403	12,681	* 16	* 707	889,291	3,610,956
Other costs	944,540	94,783	55,313	* 2,581	* 36,889	849,757	1,833,034
Inventory, end of year	500,588	40,417	31,965	* 9	* 8,442	460,171	1,087,059
Advertising expenses	587,379	50,611	37,396	7,906	* 5,309	536,768	845,284
Car and truck expenses	551,512	74,790	29,741	31,512	13,536	476,723	4,888,898
Commissions	145,368	40,492	37,508	* 1,252	* 1,732	104,876	560,566
Contract labor	486,605	26,167	25,729	* 438	0	460,438	3,486,109
Depletion	* 227	* 1	* 1	0	0	* 225	7,869
Depreciation	868,941	235,760	174,600	35,626	25,534	633,181	1,590,759
Employee benefit programs	52,072	7,314	5,864	* 842	* 607	44,759	129,159
Insurance	538,803	98,561	69,414	17,751	11,396	440,241	979,270
Legal and professional services	222,492	31,866	18,815	5,154	7,897	190,626	520,629
Meals and entertainment deducted	68,618	11,733	3,274	1,101	* 7,359	56,885	396,174
Mortgage interest	194,449	112,876	75,722	* 13,475	* 23,679	81,573	161,177
Other interest paid on business indebtedness	158,000	34,789	34,514	* 71	* 204	123,211	270,593
Office expenses	176,374	17,393	12,891	2,832	1,670	158,981	782,413
Pension and profit-sharing plans	7,060	* 200	* 186	* 14	0	6,860	12,963
Rent paid on machinery and equipment	221,140	9,319	8,557	* 636	* 126	211,821	667,527
Rent paid on other business property	2,746,444	96,502	80,388	* 15,943	* 171	2,649,942	5,705,077
Repairs	687,829	171,865	109,889	46,674	15,303	515,964	884,375
Supplies	986,166	142,259	99,862	24,344	18,054	843,906	4,217,049
Salaries and wages	5,963,918	396,858	299,207	* 16,740	* 80,911	5,567,060	4,561,025
Taxes paid	1,751,888	234,939	159,715	35,549	39,675	1,516,949	1,366,408
Travel	106,893	13,514	8,424	1,535	* 3,555	93,380	685,257
Utilities	1,909,051	331,629	233,361	62,830	35,438	1,577,423	3,084,283
Other business deductions	3,558,863	495,566	363,690	80,211	51,666	3,063,297	4,716,402
Home office business deductions, total	60,106	23,311	* 12,148	0	* 11,163	36,795	499,730
Depreciation, Form 8829 [3]	3,751	* 1,547	* 6	0	* 1,540	2,204	41,418
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	* 97
Excess—casualty depreciations, Form 8829 [3]	* 2,199	* 2,186	0	0	* 2,186	* 13	5,003
Net income [1,2]	5,684,944	630,015	434,108	84,006	111,901	5,054,928	32,568,083
Returns with Schedule C-EZ:							
Number of returns	69,896	8,946	* 2,631	* 3,958	* 2,357	60,950	750,173
Business receipts	420,254	31,285	* 16,379	* 10,922	* 3,984	388,968	6,155,630
Business deductions	75,653	15,953	* 7,723	* 7,043	* 1,186	59,700	785,358
Net income	344,601	15,333	* 8,655	* 3,879	* 2,798	329,269	5,370,272

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	370,788	186,253	81,534	103,001	396,902	2,205,655	296,433	657,089
Business receipts, total [1,2]	26,722,123	11,746,990	7,771,063	7,204,070	16,315,951	56,812,505	3,634,317	7,825,625
Income from sales and operations [1]	26,606,135	11,688,116	7,751,476	7,166,543	16,114,298	56,139,466	3,436,259	7,739,875
Other business income (loss) [1]	115,988	58,874	19,587	37,527	201,653	673,039	198,058	85,750
Business deductions, total [1,2]	23,668,325	10,154,501	6,870,398	6,643,426	12,908,284	37,500,236	2,012,570	5,319,766
Cost of sales and operations, total	10,998,477	4,608,123	3,469,504	2,920,850	4,842,048	5,969,707	23,461	1,054,603
Inventory, beginning of year	584,704	168,853	173,790	242,061	406,717	465,476	* 169	77,555
Cost of labor	1,172,214	329,424	486,104	356,686	465,431	947,980	0	50,240
Purchases	6,905,371	2,956,805	2,219,459	1,729,107	2,710,228	3,230,458	* 594	539,694
Materials and supplies	1,871,941	927,615	603,860	340,467	1,456,663	927,041	* 5,210	254,380
Other costs	1,187,219	428,970	244,819	513,430	268,836	873,673	* 17,656	230,788
Inventory, end of year	722,971	203,544	258,528	260,900	465,826	474,921	* 167	98,054
Advertising expenses	274,658	100,114	83,306	91,238	138,401	775,534	23,152	57,374
Car and truck expenses	1,163,371	596,695	273,059	293,617	1,573,485	3,458,639	601,146	945,765
Commissions	111,308	61,563	* 39,289	10,456	77,971	465,768	* 8,117	90,090
Contract labor	1,011,235	341,234	318,338	351,662	630,094	2,257,064	48,697	290,639
Depletion	* 17	0	0	* 17	* 571	8,086	0	* 31
Depreciation	861,540	356,273	178,322	326,946	456,565	1,136,882	37,846	152,028
Employee benefit programs	93,763	28,625	38,860	26,278	21,617	32,529	* 4,636	2,431
Insurance	431,782	184,145	117,036	130,601	282,976	582,745	23,846	80,081
Legal and professional services	167,102	49,277	56,883	60,943	116,842	403,457	29,486	77,144
Meals and entertainment deducted	91,901	46,256	21,079	24,566	79,171	317,470	62,055	80,866
Mortgage interest	107,901	33,694	23,125	51,082	37,746	109,949	* 3,377	38,502
Other interest paid on business indebtedness	137,892	52,668	36,236	48,988	82,323	169,893	9,026	25,083
Office expenses	219,980	99,194	62,220	58,567	111,908	687,389	90,392	87,821
Pension and profit-sharing plans	1,827	* 2	* 549	* 1,276	2,043	9,885	* 2,720	* 1,858
Rent paid on machinery and equipment	184,754	64,104	57,876	62,774	110,717	573,183	* 12,629	71,347
Rent paid on other business property	1,161,053	558,813	256,232	346,008	377,805	5,300,490	52,931	169,523
Repairs	391,190	156,139	73,733	161,318	185,067	685,767	25,933	114,527
Supplies	1,136,888	575,831	336,582	224,475	860,186	3,262,561	115,213	255,581
Salaries and wages	1,736,183	750,549	544,930	440,703	855,738	2,966,523	* 4,533	123,862
Taxes paid	688,660	286,905	187,534	214,221	273,273	724,614	18,773	37,478
Travel	108,444	39,708	32,579	36,158	133,566	603,081	159,060	123,702
Utilities	987,869	379,210	270,573	338,086	481,340	2,567,014	161,844	262,913
Other business expenses	1,483,511	733,152	372,101	378,258	986,718	3,455,628	383,638	1,005,578
Home office business deductions, total	71,953	33,227	* 14,694	24,032	108,839	372,296	60,555	41,123
Depreciation, Form 8829 [3]	9,206	* 5,401	* 840	* 2,965	15,605	40,698	7,613	2,840
Casualty loss, Form 8829 [3]	0	0	0	0	0	* 97	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	19,619	* 13,020	* 2,939	* 3,661	15,635	34,788	7,102	* 2,190
Net income less deficit [1,2]	3,058,463	1,595,415	900,655	562,392	3,416,071	19,341,005	1,640,891	2,511,021
Net income [1,2]	4,140,334	2,015,865	1,072,395	1,052,074	4,204,449	22,225,516	1,997,784	3,569,872
Deficit [2]	1,081,871	420,449	171,740	489,682	788,378	2,884,511	356,892	1,058,851

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—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]	270,765	141,499	62,375	66,891	290,146	1,814,230	214,684	500,245
Business receipts, total [1,2]	22,743,175	10,495,043	6,697,653	5,550,478	14,614,085	52,145,150	3,174,319	6,332,267
Income from sales and operations [1]	22,650,023	10,436,394	6,688,983	5,524,646	14,425,084	51,531,545	3,011,109	6,279,631
Other business income	93,151	58,650	* 8,670	25,832	189,001	613,605	163,210	52,635
Business deductions, total [1,2]	18,603,686	8,479,179	5,625,248	4,499,259	10,409,639	29,922,194	1,184,497	2,749,647
Cost of sales and operations, total	9,193,312	4,027,109	2,989,493	2,176,709	4,316,507	4,811,062	* 15,499	634,150
Inventory, beginning of year	386,369	139,397	110,407	136,564	254,992	356,995	* 46	29,435
Cost of labor	961,354	291,236	428,087	242,031	416,738	790,625	0	* 46,211
Purchases	5,871,375	2,543,907	1,880,614	1,446,854	2,431,536	2,508,832	* 589	347,705
Materials and supplies	1,564,880	819,885	486,411	258,584	1,292,768	751,929	* 1,379	237,989
Other costs	845,447	378,940	218,893	247,615	229,189	744,869	* 13,528	19,637
Inventory, end of year	436,113	146,256	134,918	154,939	308,716	342,187	* 43	46,827
Advertising expenses	169,375	67,052	67,177	35,146	102,603	565,671	7,636	21,503
Car and truck expenses	889,395	485,347	213,174	190,874	1,128,450	2,480,676	390,377	431,358
Commissions	77,837	38,296	* 35,669	* 3,872	71,717	405,364	* 5,648	54,557
Contract labor	933,869	314,856	290,362	328,651	491,081	2,032,516	28,643	193,870
Depletion	* 16	0	0	* 16	* 22	* 7,830	0	* 18
Depreciation	603,130	289,275	150,684	163,171	285,732	688,885	13,013	87,937
Employee benefit programs	78,490	25,822	36,912	15,756	19,129	27,000	* 4,541	* 1,919
Insurance	318,160	158,799	82,591	76,771	205,828	449,877	5,406	44,694
Legal and professional services	121,050	39,285	36,015	45,751	70,796	313,614	15,169	27,099
Meals and entertainment deducted	61,063	31,908	16,062	13,093	62,353	233,432	39,326	46,235
Mortgage interest	82,146	30,637	23,125	28,384	18,776	60,242	* 13	12,797
Other interest paid on business indebtedness	83,380	40,073	23,563	19,745	62,210	120,727	* 4,275	7,511
Office expenses	174,241	85,701	47,071	41,469	85,216	468,358	54,598	48,589
Pension and profit-sharing plans	* 1,547	* 2	* 533	* 1,011	* 1,274	9,864	* 278	* 1,858
Rent paid on machinery and equipment	131,506	50,428	40,920	40,158	72,767	459,930	* 3,324	44,921
Rent paid on other business property	870,217	441,066	194,103	235,048	293,616	4,500,418	40,827	92,424
Repairs	236,579	106,134	59,134	71,311	126,507	501,047	20,241	58,168
Supplies	788,975	412,345	242,277	134,353	682,519	2,680,388	65,167	121,512
Salaries and wages	1,338,544	657,701	421,873	258,971	708,140	2,510,459	* 3,881	54,294
Taxes paid	549,925	261,223	148,436	140,266	227,603	581,549	7,330	24,181
Travel	52,375	13,512	14,565	24,298	105,266	437,144	90,472	64,252
Utilities	679,985	274,976	214,680	190,329	338,660	1,987,140	78,497	128,387
Other business deductions	1,074,205	589,372	257,518	227,315	762,923	2,667,431	211,842	390,189
Home office business deductions, total	49,297	* 19,261	* 13,554	16,481	94,176	321,339	34,918	31,858
Depreciation, Form 8829 [3]	3,351	* 2,080	* 531	* 740	9,209	26,519	2,339	* 2,148
Casualty loss, Form 8829 [3]	0	0	0	0	0	* 97	0	0
Excess—casualty depreciations, Form 8829 [3]	* 41	* 41	0	0	* 1,862	2,779	* 322	* 568
Net income [1,2]	4,140,334	2,015,865	1,072,395	1,052,074	4,204,449	22,225,516	1,997,784	3,569,872
Returns with Schedule C-EZ:								
Number of returns	50,853	27,546	9,135	14,172	81,674	536,629	81,017	304,215
Business receipts	420,340	239,461	58,323	122,556	760,204	4,572,145	402,940	1,667,858
Business deductions	45,066	18,999	* 5,759	20,308	81,274	609,510	49,509	130,064
Net income	375,275	220,463	52,563	102,249	678,930	3,962,635	353,431	1,537,795

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

**Data combined to prevent disclosure of taxpayer information.

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

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

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

[4] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2014, October 2016.