

# Partnership Returns, 2009

by Nina Shumofsky and Lauren Lee

A partnership is an unincorporated organization formed by two or more entities or persons that join to carry on a trade or business. Each partner contributes money, property, labor, or skill, and each expects to share in the profits and losses. Every partnership that engages in a trade or business, or has income from sources in the United States, must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service.

The number of partnerships and partners continued to grow for Tax Year 2009, during which partnerships filed more than 3 million tax returns representing more than 21 million partners. Nearly half of all partnerships and a third of all partners were classified in the real estate and rental and leasing sector. While the number of partnerships and partners increased, total assets, total receipts, and total net income (loss) continued to decline. The finance and insurance sector made up the largest portion of each of these three critical financial figures.

Most partnerships do not pay taxes on their income but “pass through” any profits and losses to the partners, who must include those profits and losses on their tax returns. For 2009, partnerships passed through \$391.3 billion in total income (loss) minus total deductions available for allocation to their partners.<sup>1</sup> This amount was a slight increase over 2008, the year for which partnerships had the largest year-to-year decline ever for total income available for allocation, a decrease of 65.1 percent from 2007.<sup>2</sup> Consistent with prior years, the largest portion of this income was passed through to partners classified as individuals. Despite the overall increase for 2009, the real estate and rental and leasing sector, reported

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**Figure A**

**Partnership Annual Percentage Change for Tax Years 2000–2009**

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
2000	6.2	-11.0	11.6	26.7	17.8
2001	3.6	4.2	25.9	6.4	2.7
2002	5.1	0.7	5.2	2.6	-2.1
2003	5.9	-1.5	9.1	7.4	11.4
2004	7.2	10.3	20.0	16.2	27.7
2005	8.5	4.2	18.3	23.1	41.9
2006	6.6	3.2	24.8	12.5	22.1
2007	5.1	10.7	18.9	14.9	2.5
2008	1.6	4.2	-5.5	-0.3	-33.0
2009	0.7	9.5	-2.4	-18.1	-10.5

a negative total for the first time since 1992 and recorded the largest sector drop (\$97.8 billion).

For 2009, the number of partnerships increased 0.7 percent, from 3,146,006 for 2008 to 3,168,728 for 2009 (Figures A and B). Since 2000, the number of partnerships has increased at an average annual rate of 5.1 percent. The majority of this growth has been from partnerships classified as limited liability companies. The number of partners increased by 9.5 percent, from 19,300,250 for 2008 to 21,141,979 for 2009. The number of partners has increased 8 out of the last 10 years.

Partnerships with assets greater than \$100,000,000 made up just 0.6 percent of the 2009 population of 3,168,728 (Figure C). Despite the small number, these 18,542 partnerships represented a large portion of many key financial figures. These partnerships were concentrated in the finance and insurance (57.4 percent) and real estate and rental and leasing (22.4 percent) sectors. The largest portion of their net income (loss) was passed through to partners classified as corporations (\$134.5 billion) and partnerships (\$96.2 billion). The large amount of partnership income passed through to other partnerships highlighted the complexity of partnerships’ structures and relationships.<sup>3</sup>

<sup>1</sup> See Table 5.

<sup>2</sup> Throughout the text, Tax Year 2008 data are referenced. For further information on Tax Year 2008 data, see Wheeler, Tim and Nina Shumofsky, “Partnership Returns, 2008,” *Statistics of Income Bulletin*, Fall 2010, Volume 30, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were only published for 1939, 1946, 1947, and 1953. SOI individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts for the number of partnerships since 1917 are available from the Statistics of Income Division, Internal Revenue Service.

<sup>3</sup> Additional data on partnerships by asset size are shown in partnership Table 15 available at [www.irs.gov/taxstats](http://www.irs.gov/taxstats).

**Figure B**

## Number of Partnerships and Partners, by Selected Industrial Group Tax, Years 2008–2009

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change
	2008	2009		2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All industries</b>	<b>3,146,006</b>	<b>3,168,728</b>	<b>0.7</b>	<b>19,300,250</b>	<b>21,141,979</b>	<b>9.5</b>
Agriculture, forestry, fishing and hunting	119,323	129,889	8.9	425,776	424,032	-0.4
Mining	35,047	31,922	-8.9	875,620	978,314	11.7
Utilities	8,294	6,052	-27.0	156,519	152,179	-2.8
Construction	203,285	181,295	-10.8	521,633	521,851	[1]
Manufacturing	45,859	44,698	-2.5	430,090	574,758	33.6
Wholesale trade	61,746	54,540	-11.7	348,124	371,496	6.7
Retail trade	175,275	176,694	0.8	524,096	613,579	17.1
Transportation and warehousing	50,246	50,551	0.6	1,274,881	1,258,967	-1.2
Information	36,610	42,846	17.0	163,933	182,752	11.5
Finance and insurance	320,584	313,203	-2.3	4,778,999	5,647,231	18.2
Securities, commodity contracts, and other financial investments and related activities	242,650	229,672	-5.3	3,594,818	3,937,464	9.5
Securities and commodity contracts and exchanges	13,596	9,830	-27.7	167,396	147,728	-11.7
Other financial investment activities	229,055	219,842	-4.0	3,427,422	3,789,736	10.6
Funds, trusts and other financial vehicles	40,266	45,194	12.2	1,016,650	1,507,958	48.3
Other finance and insurance	37,668	38,337	1.8	167,531	201,809	20.5
Real estate and rental and leasing	1,489,462	1,524,297	2.3	6,849,464	7,052,342	3.0
Real estate	1,450,111	1,488,848	2.7	6,719,045	6,918,375	3.0
Lessors of residential buildings and dwellings and cooperative housing	411,910	436,412	5.9	1,950,125	2,121,556	8.8
Lessors of nonresidential buildings (except miniwarehouses)	529,018	533,242	0.8	2,308,937	2,339,595	1.3
Lessors of miniwarehouses and self-storage units	19,519	20,490	5.0	92,718	69,563	-25.0
Lessors of other real estate property	96,805	98,050	1.3	509,295	556,050	9.2
Other real estate activities	392,859	400,653	2.0	1,857,969	1,831,611	-1.4
Rental and leasing services and lessors of nonfinancial intangible assets	39,351	35,449	-9.9	130,419	133,967	2.7
Professional, scientific, and technical services	190,784	189,070	-0.9	683,710	675,316	-1.2
Management of companies (holding companies)	23,346	17,230	-26.2	734,539	932,091	26.9
Administrative and support and waste management and remediation services	66,286	74,607	12.6	157,792	201,645	27.8
Educational services	9,727	11,239	15.5	24,066	26,642	10.7
Health care and social assistance	68,538	69,566	1.5	434,840	314,117	-27.8
Arts, entertainment, and recreation	66,576	58,302	-12.4	349,029	598,375	71.4
Accommodation and food services	102,827	113,242	10.1	383,059	418,215	9.2
Other services	67,571	73,772	9.2	172,015	184,239	7.1
Nature of business not allocable	* 4,621	* 5,713	*23.6	* 12,064	* 13,838	*14.7

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

[1] Less than 0.05%

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

### Industry Trends

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. For 2009, this sector included 48.1 percent of all partnerships and 33.4 percent of all partners, approximately the same as the 47.3 percent and 35.5

percent for the prior year (Figure B). In addition, partnerships classified in this sector accounted for 6.3 percent of total receipts and 23.7 percent of total assets for all partnerships (Figure D).

Compared to the real estate and rental and leasing sector, the finance and insurance sector represented a smaller portion of the partnerships and partners

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## Figure C

### Comparison of Partnerships with More Than \$100,000,000 in Assets to the Entire Population of Partnerships, Tax Year 2009

[Money amounts are in thousands of dollars]

Item	Entire population of partnerships	Partnerships with \$100,000,000 or more in assets	% of Total
	(1)	(2)	(3)
Number of partnerships	3,168,728	18,542	0.6
Number of partners	21,141,979	6,570,634	31.1
Total assets	18,798,108,367	13,585,680,384	72.3
Total income	3,886,378,924	1,916,952,605	49.3
Total deductions	3,748,565,614	1,816,407,724	48.5
Ordinary business income (loss)	137,813,309	100,544,882	73.0
Portfolio income (loss) distributed directly to partners	222,071,989	185,016,474	83.3
Net rental real estate income (loss)	-3,663,647	-9,957,886	*271.8
Other net rental income (loss)	3,815,928	1,315,446	34.5
Total net income (loss)	409,878,549	294,916,238	72.0

\*This percentage is over 100% because the \$100,000,000 category contributed a large number of "loss" returns to the overall figure.

in the population but a larger percentage of several key money amounts (Figures D and B). Of the total population for 2009, partnerships classified in the finance and insurance sector reported the largest share of total net income (loss) (50.6 percent), total receipts (19.2 percent), and total assets (54.4 percent). In addition, the sector accounted for 9.9 percent of all partnerships and 26.7 percent of all partners. For the prior year, the sector's shares were 10.2 percent and 24.8 percent, respectively. These percentages were fairly constant in recent years.

The "other financial investment activities" industry remained the dominant industry in the finance and insurance sector for 2009 (Figures B and D). This industry represented 70.2 percent of the sector's partnerships, 67.1 percent of the sector's partners, 73.1 percent of the sector's total assets, 78.6 percent of the sector's total net income (loss), and 73.4 percent of the sector's total receipts for 2009. The industry accounted for 66 percent or more of these categories for 2008, 69 percent or more for 2007, and 65 percent or more for 2006.

### Total Assets

Total assets declined for the second consecutive year. Total assets of partnerships reporting balance sheet

information decreased 2.4 percent between 2008 and 2009, from \$19.3 trillion to \$18.8 trillion (Figure D).<sup>4</sup> Three industrial sectors accounted for the majority of the decline. Total assets for the finance and insurance sector, which represented 54.4 percent of all assets, declined \$180.2 billion to \$10.2 trillion. Real estate and rental and leasing sector assets dropped \$136.3 billion to \$4.5 trillion, and the manufacturing sector's assets fell \$110.6 billion to \$718.6 billion (Figures D and E). Before 2008, total assets had not decreased since 1987, when partnerships reported a 1.6-percent decline.

### Total Net Income (Loss)

Partnerships reported a 10.5-percent decrease in their total net income (loss), or profit, from \$458.2 billion for 2008 to \$409.9 billion for 2009 (Figure F). For the second consecutive year, the largest of the six components of profit was interest income, which represented 43.4 percent of the total. Interest income also showed the largest decline from the previous year, falling \$67 billion to \$178.1 billion. Decreases were also recorded for dividend and royalty income. These declines were countered by increases in ordinary business income (loss), net rental real estate income (loss), and other net rental income (loss).

<sup>4</sup> Almost 25 percent of all partnerships—generally those with total assets of less than \$1,000,000 and total receipts of less than \$250,000—were not required to file a balance sheet with their returns. Table 3 presents data by industry and by profit status for the 2,378,615 partnerships (75.1 percent of all partnerships) that did file balance sheets. (See the Explanation of Selected Terms section for additional information concerning assets and liabilities.) For further information, see McMahon, Paul (2003), "Regulatory Exemptions and Item Nonresponse," *Proceedings of the Section on Survey Research Methods*, American Statistical Association.

Figure D

Partnership Total Net Income (Loss), Total Receipts, and Total Assets, by Selected Industrial Group, Tax Years 2008–2009

[Money amounts are in thousands of dollars]

Industrial group	Total net income (loss)			Total receipts			Total assets		
	2008	2009	Percentage change	2008	2009	Percentage change	2008	2009	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>458,185,323</b>	<b>409,878,549</b>	<b>-10.5</b>	<b>5,880,052,195</b>	<b>4,813,857,944</b>	<b>-18.1</b>	<b>19,259,803,843</b>	<b>18,798,108,367</b>	<b>-2.4</b>
Agriculture, forestry, fishing and hunting	1,710,324	-62,534	[N]	43,593,897	35,572,731	-18.4	157,201,679	169,473,129	7.8
Mining	57,255,406	26,298,450	-54.1	196,423,063	125,045,342	-36.3	328,424,381	315,220,235	-4.0
Utilities	1,532,973	-2,662,599	[N]	202,493,108	123,442,970	-39.0	252,500,285	250,785,570	-0.7
Construction	-2,244,235	-6,941,667	-209.3	279,349,018	226,153,012	-19.0	302,677,076	251,237,504	-17.0
Manufacturing	36,960,857	33,276,965	-10.0	1,080,682,066	798,010,244	-26.2	829,130,089	718,571,727	-13.3
Wholesale trade	15,432,077	13,287,021	-13.9	669,482,691	543,705,070	-18.8	191,563,577	192,244,242	0.4
Retail trade	2,395,677	4,410,979	84.1	415,373,543	351,011,575	-15.5	135,885,608	131,274,644	-3.4
Transportation and warehousing	4,893,533	2,056,382	-58.0	157,589,028	125,465,555	-20.4	257,191,838	232,956,113	-9.4
Information	30,678,472	32,939,705	7.4	273,301,002	278,366,061	1.9	580,601,635	630,077,457	8.5
Finance and insurance	218,690,507	207,404,702	-5.2	1,137,021,996	924,688,447	-18.7	10,399,685,897	10,219,463,922	-1.7
Securities, commodity contracts, and other financial investments and related activities	168,526,863	174,513,524	3.6	928,452,079	762,082,667	-17.9	8,715,415,775	8,781,237,725	0.8
Securities and commodity contracts and exchanges	-54,165,335	11,497,551	[P]	91,824,996	83,571,850	-9.0	1,850,835,758	1,312,227,437	-29.1
Other financial investment activities	222,692,198	163,015,973	-26.8	836,627,082	678,510,818	-18.9	6,864,580,017	7,469,010,288	8.8
Funds, trusts and other financial vehicles	40,111,733	25,310,740	-36.9	102,053,280	77,570,826	-24.0	1,210,293,903	1,131,488,418	-6.5
Other finance and insurance	10,051,912	7,580,438	-24.6	106,516,638	85,034,954	-20.2	473,976,219	306,737,779	-35.3
Real estate and rental and leasing	4,269,544	-12,000,482	[N]	409,456,594	302,096,760	-26.2	4,593,705,588	4,457,418,161	-3.0
Real estate	-4,131,463	-19,029,098	-360.6	368,384,648	266,755,651	-27.6	4,461,546,292	4,334,998,607	-2.8
Lessors of residential buildings and dwellings and co-operative housing	-13,880,020	-14,706,479	-6.0	63,631,934	39,821,251	-37.4	1,082,482,054	1,076,425,469	-0.6
Lessors of nonresidential buildings (except Miniwarehouses)	32,164,612	30,657,356	-4.7	111,448,081	82,612,570	-25.9	1,815,990,817	1,805,448,694	-0.6
Lessors of Miniwarehouses and self-storage units	1,054,627	438,705	-58.4	2,995,461	2,423,202	-19.1	46,691,499	52,460,333	12.4
Lessors of other real estate property	906,524	111,181	-87.7	25,952,541	12,268,612	-52.7	224,829,848	215,070,132	-4.3
Other real estate activities	-24,377,207	-35,529,861	-45.8	164,356,632	129,630,017	-21.1	1,291,552,074	1,185,593,978	-8.2
Rental and leasing services and lessors of nonfinancial intangible assets	8,401,007	7,028,616	-16.3	41,071,946	35,341,109	-14.0	132,159,296	122,419,554	-7.4
Professional, scientific, and technical services	81,383,579	78,934,612	-3.0	410,488,010	384,068,374	-6.4	191,215,407	184,599,943	-3.5
Management of companies (holding companies)	-13,301,196	13,117,788	[P]	81,507,756	80,798,927	-0.9	524,959,284	515,257,713	-1.8
Administrative and support and waste management and remediation services	1,817,566	3,344,474	84.0	80,461,850	75,155,011	-6.6	48,979,816	56,656,042	15.7
Educational services	445,020	208,197	-53.2	5,020,943	4,993,003	-0.6	3,316,811	3,609,804	8.8
Health care and social assistance	22,849,335	26,682,310	16.8	193,469,257	208,400,818	7.7	110,567,439	123,249,203	11.5
Arts, entertainment, and recreation	-1,497,153	-2,504,814	-67.3	59,286,866	53,842,385	-9.2	86,455,108	87,150,623	0.8
Accommodation and food services	-4,967,542	-8,168,643	-64.4	157,430,138	149,919,056	-4.8	246,135,457	238,500,991	-3.1
Other services	-125,736	250,427	[P]	27,449,113	23,041,664	-16.1	19,442,353	20,350,290	4.7
Nature of business not allocable	* 6,318	* 7,276	* 15.2	* 172,255	* 80,939	* -53.0	* 164,517	* 11,053	* -93.3

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

[P] Percent change is not provided if the current year data contains a positive value (income) compared to a prior year negative value (loss).

[N] Percent change is not provided if the current year data contains a negative value (loss) compared to a prior year positive value (income).

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

These 2009 increases reversed significant losses recorded for 2008 for these three items: -\$194.9 billion; -\$11.3 billion; and -\$0.3 billion, respectively.

The mining industry reported the largest dollar decline in profits, \$31 billion (Figure D). The

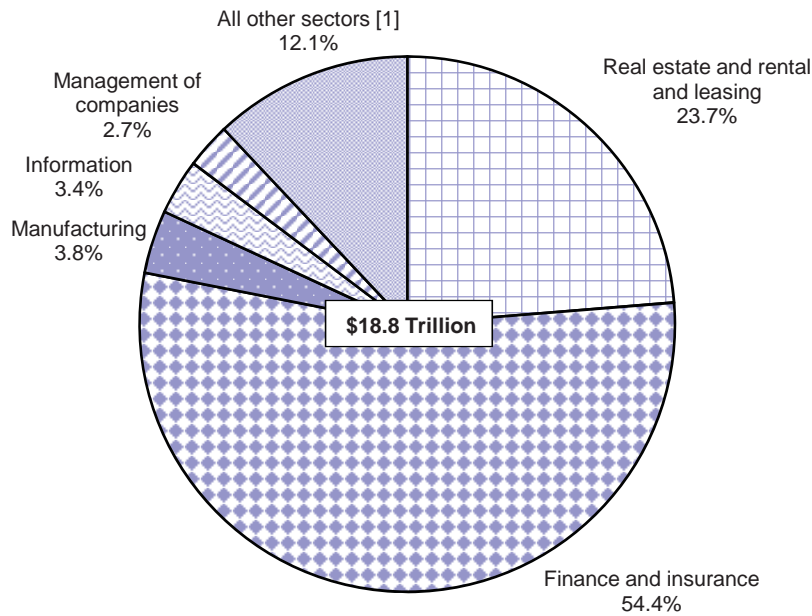
finance and insurance sector, overall, reported an \$11.3-billion drop, but industrial groupings within the sector showed larger changes that were masked at the sector level. A \$65.7-billion increase in profits in the securities and commodity contracts and

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**Figure E**

## Percentage of Partnership Total Assets by Industrial Sector, Tax Year 2009



[1] "All other sectors" includes the following industrial sectors that each had less than 2.5 percent of the total assets for all partnership returns: Agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable.

NOTE: Percentages may not add to 100 percent because of rounding.

**Figure F**

## Partnership Total Net Income (Loss), Tax Years 2008–2009

[Money amounts are in thousands of dollars]

Item	2008 (1)	2009 (2)	Change	
			Amount (3)	Percentage (4)
<b>Total net income (loss) [1]</b>	<b>458,185,323</b>	<b>409,878,549</b>	<b>-48,306,774</b>	<b>-10.5</b>
Ordinary business income (loss)	110,805,898	137,813,309	27,007,411	24.4
Interest income	245,112,463	178,069,262	-67,043,201	-27.4
Dividend income	96,314,599	78,934,953	-17,379,646	-18.0
Royalties	22,131,102	14,908,744	-7,222,358	-32.6
Net rental real estate income (loss)	-12,517,724	-3,663,647	8,854,077	70.7
Other net rental income (loss)	-3,661,014	3,815,928	7,476,942	[P]

[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

[P] Percent change is not provided if the current year data contains a positive value (income) compared to a prior year negative value (loss).

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

exchanges industries was offset by a \$59.7-billion decrease in the other financial investment activities industry. The decline in total net income (loss) in the finance and insurance sector was the first decrease in 7 years. For 2009, partnerships in 12 of the 20 industrial sectors reported a decrease in profits, down from 16 for 2008.

For the first time since the introduction of the North American Industry Classification System (NAICS) in 1998, the real estate and rental and leasing sector reported an overall loss for net income (loss). This total dropped \$16.3 billion to -\$12 billion for 2009, following decreases for the past 3 years.<sup>5</sup>

## Total Receipts

Partnerships reported an 18.1-percent decrease in total receipts between 2008 and 2009, from almost \$5.9 trillion for 2008 to \$4.8 trillion for 2009 (Figure D). Business receipts, which represented 74 percent of total receipts, showed a corresponding decrease of \$781.6 billion to \$3.6 trillion (Table 7). The manufacturing sector reported the largest dollar decline in total receipts, falling from \$1.1 trillion for 2008 to \$798 billion for 2009 (Figure D). The next largest decrease occurred in the finance and insurance sector, which declined from \$1.1 trillion to \$924.7 billion. Overall, 18 out of the 20 sectors reported a decrease for 2009. The exceptions to the widespread decline in total receipts were the information sector and the health care and social assistance sector.<sup>6</sup>

## Partnerships by Entity Type

Partnerships classify their business structures as one of the following six entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or “other” partnership.<sup>7</sup> Between 2008 and 2009, the number of limited liability companies (LLCs) increased 3.8 percent to 1,969,446 (Figure G). These companies represented 62.2 percent of all partnerships and surpassed all other entity types for the eighth

consecutive year (Figures G and H). Prior to 2002, domestic general partnerships were consistently the most common type of partnership. They have ranked second since that time. Between 2008 and 2009, the number of general partnerships decreased 6.8 percent to 624,086, which is a 53.5-percent decrease from a peak of 1,167,036 for 1995. The number of domestic general partnerships has decreased every year for more than 10 years, except for a slight increase for 2005. In contrast, the number of limited liability companies increased more than 1,500 percent during the same period, from 118,559 for 1995 to 1,969,446 for 2009.

Even though LLCs were the most prevalent type of partnership, limited partnerships continued to report the largest share of overall partnership profits (34 percent) (Figure I). This total amount for limited partnerships declined \$39 billion to \$139.3 billion for 2009 (Table 8). This was the third consecutive decline since 2002. Profits for general partnerships also decreased from \$80.4 billion to \$62 billion. In contrast, profits for LLCs increased from \$54.7 billion for 2008 to \$88.9 billion for 2009. Looking at gains and losses, the \$234.4-billion loss for LLCs continued to exceed the combined losses, \$126.5 billion, for both general and limited partnerships (Figure I).

Both limited partnerships and limited liability companies showed increases in the number of partners reported for 2009, while general partnerships reported a decrease (Figure J). LLCs, which have dominated the increases in the number of partners each year for more than a decade, reported approximately 8,236,000 partners for 2009, compared to approximately 7,524,000 for 2008.<sup>8</sup> The number of partners in limited partnerships increased from approximately 7,055,000 to 8,014,000. In contrast, the number of partners in general partnerships decreased from approximately 2,623,000 to 2,226,000. The number of partners in both general and limited partnerships that show a profit exceeded the number that showed a loss. Limited liability companies, however, had almost the same numbers of partners reporting a profit or loss for 2009.

<sup>5</sup> See the Explanation of Selected Terms section for the definition of total net income (loss).

<sup>6</sup> See the Explanation of Selected Terms section for the definition of total receipts and business receipts.

<sup>7</sup> See the Explanation of Selected Terms section for definitions of entity types.

<sup>8</sup> Owners of a limited liability company are referred to as “members” not partners.

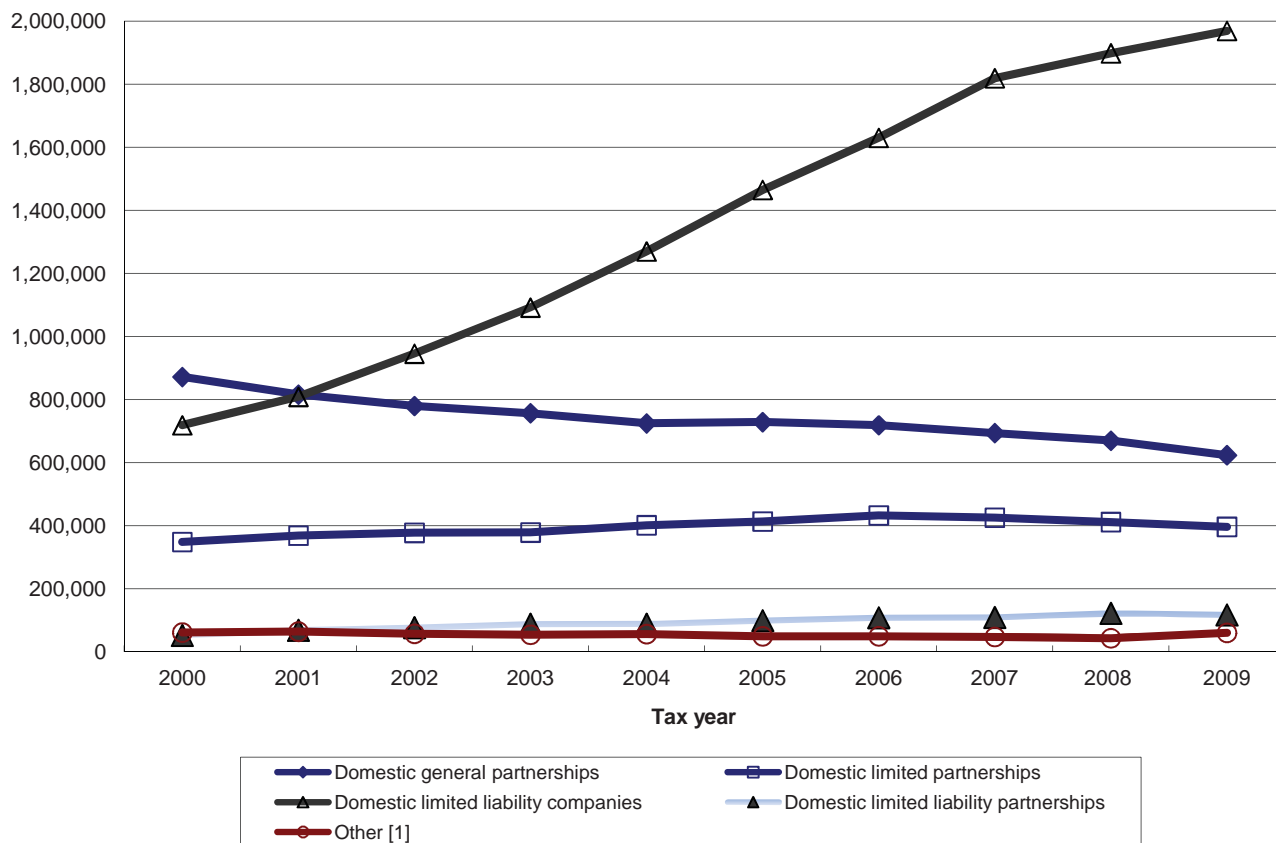
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**Figure G**

## Number of Partnerships by Type of Entity, Tax Years 2000–2009

Number of partnerships



[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box. See Figure H for the number of partnerships for each of these categories.

## Allocations to Partners

Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. Table 5 presents data on the different types of partnership income (or losses) and deductions allocated to these different kinds of partners for selected industrial groups.

For 2009, all partnerships reported a total of \$632.9 billion in total income (loss) available for allocation, before deductions. For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$241.6 billion. The difference between total income (loss) and total deductions resulted in \$391.3 bil-

lion of total income (loss) minus total deductions available for allocation to partners. For 2009, \$400 billion of this amount was identified as allocated by type of partners. The difference between total income (loss) minus total deductions available for allocation and income (loss) allocated to partners was due to some partnerships' failure to report loss allocations, by type of partner, on their originally filed returns.

Between 2008 and 2009, total income (loss) minus total deductions available for allocation increased slightly from \$390.8 billion to \$391.3 billion. This small increase followed the largest decrease (\$1.1 trillion) ever recorded in SOI statistics between

## Figure H

### Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 2000–2009

[Numbers of partnerships are in thousands]

Tax year	Total number of partnerships	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2000	2,058	589	283	215	134	383	335	32	21	1	2	40	21
2001	2,132	552	263	237	132	429	380	40	29	3	2	40	25
2002	2,242	514	266	239	138	483	463	47	31	2	1	40	18
2003	2,375	489	268	233	146	550	542	49	39	2	1	33	22
2004	2,547	474	251	245	158	632	638	53	36	3	1	35	21
2005	2,764	486	243	255	159	746	719	60	40	4	1	29	21
2006	2,947	465	253	264	169	793	837	67	42	4	3	30	20
2007	3,096	450	244	252	174	873	946	60	50	6	2	17	23
2008	3,146	413	257	241	171	869	1,029	68	54	7	4	11	22
2009	3,169	390	234	221	176	912	1,057	60	58	7	5	18	30

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

## Figure I

### Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2000–2009

[Money amounts are in billions of dollars]

Tax year	Total net income (loss)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2000	269.0	98.8	20.5	146.4	49.5	112.0	64.3	24.5	2.0	9.7	1.7	18.6	3.1
2001	276.3	104.7	21.1	158.4	57.5	130.3	83.3	28.7	2.2	11.3	3.1	12.6	2.5
2002	270.7	96.9	18.6	146.8	54.3	135.9	87.3	31.3	2.7	13.9	3.2	15.0	3.0
2003	301.4	83.6	15.7	158.7	51.9	155.9	91.6	36.6	2.4	17.5	3.1	16.2	2.5
2004	384.7	91.4	14.9	177.2	57.6	205.4	101.1	44.4	2.6	30.9	2.9	17.0	2.3
2005	546.2	103.0	14.5	230.1	50.2	273.9	105.5	53.2	3.0	36.3	2.6	27.1	1.7
2006	666.7	105.6	17.7	272.3	50.7	331.7	126.4	59.2	4.4	59.8	2.7	42.5	2.4
2007	683.4	118.0	21.0	278.8	68.1	383.4	191.3	63.8	4.9	80.0	4.0	51.9	3.2
2008	458.2	105.8	25.3	276.8	98.5	359.9	305.2	64.5	8.0	80.6	25.6	41.7	8.5
2009	409.9	89.5	27.4	238.4	99.1	323.3	234.4	58.8	4.8	60.1	16.6	25.9	3.7

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

2007 and 2008. The finance and insurance sector, which had the largest decline between 2007 and 2008, reported the largest increase between 2008 and 2009, rising \$107.1 billion to \$171.1 billion. The real estate and rental and leasing sector, which had declined for 3 years, continued this trend with the largest sector decrease for this amount. For 2009, the sector decreased \$81 billion to -\$16.8 billion, which

was the first negative total in this sector since 1992. The mining sector reported the second largest decrease in total income (loss) minus total deductions available for allocation, decreasing by \$29.5 billion to \$9.5 billion.

Despite these declines between 2008 and 2009, 5 out of the 20 industrial sectors reported increases in total income (loss) minus total deductions. These

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**Figure J**

## Numbers of Partners, by Type of Entity and Profit Status, Tax Years 2000–2009

[Numbers of partners are in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2000	13,660	2,463	1,127	4,713	1,755	1,440	1,259	211	119	81	30	234	227
2001	14,232	2,267	996	4,454	2,569	1,739	1,493	233	107	71	22	199	80
2002	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	48
2003	14,108	1,892	972	4,317	1,945	2,242	1,984	245	142	43	35	221	70
2004	15,557	1,803	879	4,539	2,485	2,620	2,330	288	145	53	50	287	78
2005	16,212	1,785	888	4,943	2,004	2,961	2,680	299	166	117	65	205	100
2006	16,728	1,723	943	5,054	1,685	3,157	3,205	350	138	110	71	231	61
2007	18,516	1,674	866	5,881	1,636	3,643	3,442	316	172	163	133	530	60
2008	19,300	1,706	917	4,997	2,058	3,671	3,853	333	205	392	145	834	169
2009	21,142	1,509	717	4,651	3,363	4,110	4,126	302	179	309	139	1,646	92

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

sectors included agriculture; information; finance and insurance; manufacturing; and administrative and support and waste management and remediation services. Only three sectors reported increases between 2007 and 2008.

Since NAICS data were first reported in 1998, partnerships classified in the finance and insurance sector, compared to those in other sectors, have reported the largest share of allocations (with the exception of 2002). This trend continued for 2009, when partnerships classified in finance and insurance reported the largest portion (43.7 percent) of total income (loss) minus total deductions available for allocation. Partnerships classified in the professional, scientific, and technical services sector allocated the second largest share (24.4 percent) (Table 5).

As shown in Figure K, earlier trends in dollars allocated by partner type have changed in recent years. Partners classified as individuals have consistently surpassed corporations as the top income (loss) recipients, with the exception of 2006 and 2007. For 2009, partners classified as individuals again reported the largest share, receiving \$168.2 billion, a decrease from the \$231.6 billion for 2008. This decrease brought them much closer to the corporate dollar amount after a significant difference for 2008. For 2009, partners classified as corporations received

\$138 billion, an increase from the \$52.2 billion received the previous year (Table 5).

### Net Rental Real Estate Income (Loss)

For all industries, net rental real estate income (loss) increased \$8.9 billion between 2008 and 2009, the first reported increase since 2001 (Figure L). However, all industries still reported an overall \$3.7-billion loss. The loss is the second consecutive overall deficit and the third reported since 1994. The majority of the increase in net rental real estate income (loss), \$6.1 billion, came from net income (loss) from partnerships, estates, and trusts. An additional \$3.7-billion increase resulted from gross rents from rental real estate increasing more rapidly than total real estate rental expenses. Total real estate rental expenses increased \$0.4 billion to \$425.3 billion, while gross rents from rental real estate increased \$4.1 billion to \$435.8 billion (Table 4). A \$1-billion decline in net gain (loss) from sales of business property slightly offset the other increases.

The largest changes in net rental real estate income (loss) were reported in the real estate and rental and leasing sector (Figure L). The lessors of nonresidential buildings (except miniwarehouses) industry reported \$29.7 billion for net rental real estate income, while other real estate activities and lessors

Figure K

Allocations by Type of Partner, Tax Years 2000–2009

Income (Loss) Allocated to Partners (in millions of dollars)

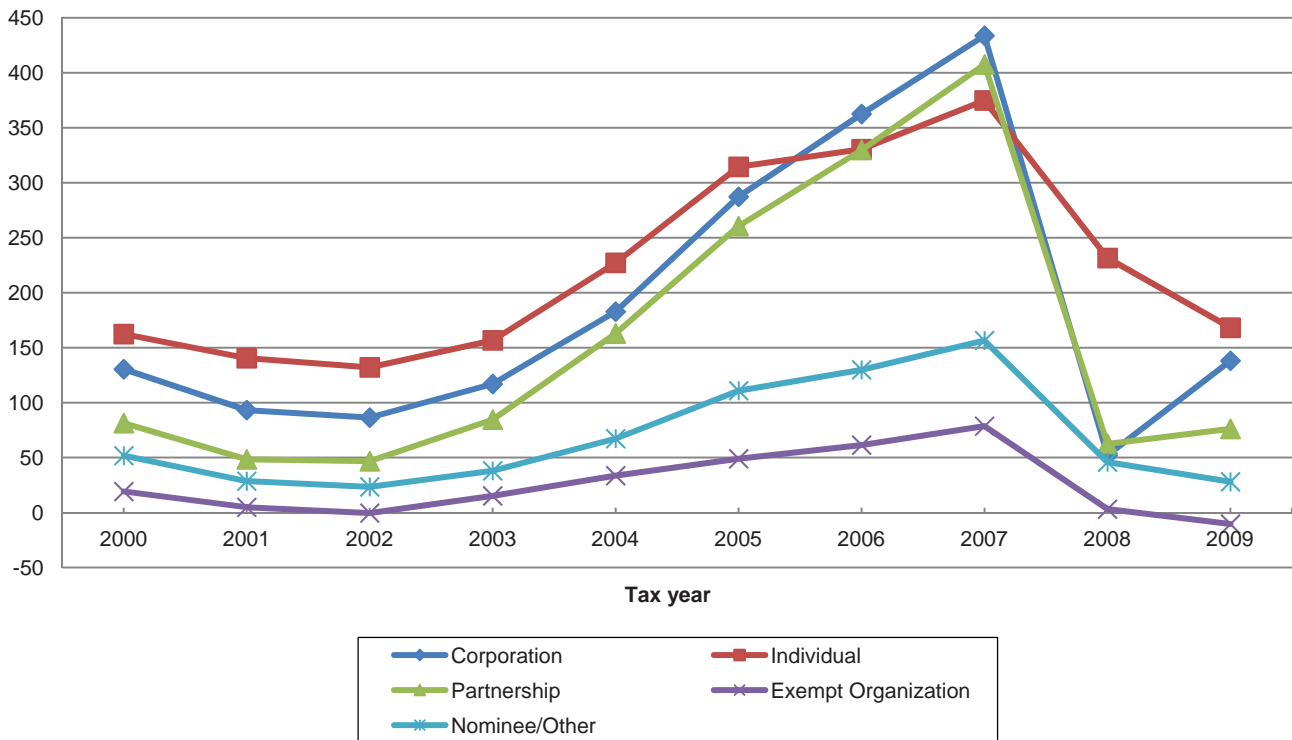


Figure L

Partnership Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2008–2009

[Money amounts are in thousands of dollars]

Industrial group	2008	2009	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>-12,517,724</b>	<b>-3,663,647</b>	<b>8,854,077</b>	<b>70.7</b>
Finance and insurance	-4,276,479	-3,890,371	386,108	9.0
Real estate and rental and leasing	-6,811,238	1,411,090	8,222,328	[P]
Real estate	-6,916,686	1,288,781	8,205,467	[P]
Lessors of residential buildings and dwellings and co-operative housing	-15,057,157	-14,082,624	974,533	6.5
Lessors of nonresidential buildings (except Miniwarehouses)	25,515,885	29,660,656	4,144,771	16.2
Lessors of Miniwarehouses and Self-Storage units	1,133,638	503,329	-630,309	-55.6
Lessors of other real estate property	388,646	-6,286	-394,932	[N]
Other real estate activities	-18,897,698	-14,786,295	4,111,403	21.8

[P] Percent change is not provided if the current year data contains a positive value (income) compared to a prior year negative value (loss).

[N] Percent change is not provided if the current year data contains a negative value (loss) compared to a prior year positive value (income).

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

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of residential buildings and dwellings reported net losses of \$14.8 billion and \$14.1 billion, respectively. Outside the real estate and rental and leasing sector, partnerships classified in the finance and insurance sector reported net losses from rental real estate of \$3.9 billion for 2009.

### Electronically Filed (ELF) Partnership Returns

In 1986, the Internal Revenue Service (IRS) first offered partnerships the option of using electronic media to fill their Form 1065, *U.S. Partnership Return of Income*, returns. Beginning in Tax Year 2000, the IRS required partnerships with more than 100 partners to file their returns electronically; however, the IRS could waive the electronic filing rules if a partnership demonstrated that a hardship would result from the requirement. For returns with less than 100 partners, electronic filing was optional.

For 2009, 1,222,199 partnerships filed electronically, an increase of 25.4 percent from the 974,739 returns filed electronically for 2008. These partnerships represented 13.6 million partners for 2009, a 24.8-percent increase from the 10.9 million partners for 2008. The electronically filed returns for 2009 represented 38.6 percent of all partnerships, 64.3 percent of all partners, 31.5 percent of total assets, and 40 percent of total net income (loss), all increases from 2008.

### Electing Large Partnerships

Form 1065-B, *U.S. Return of Income For Electing Large Partnerships*, was introduced for Tax Year 1998. Unlike regular partnerships that report the distribution of partners' allocated shares of income, gain, loss, deductions, or credits to each partner, electing large partnerships combine most items at the partnership level and only pass the net amounts through to the partners. For 2009, 109 partnerships filed Form 1065-B, an increase from the 99 filed for 2008. The number of partners decreased from 29,873 for 2008 to 28,612 for 2009. Total net income (loss) decreased from \$491 million for 2008 to \$287.8 million for 2009. Total assets also decreased from \$13.2 billion for 2008 to \$11.2 billion for 2009.

### Net Income (Loss) Reconciliation for Certain Partnerships (Schedule M-3)

For the past 4 years, certain partnerships were required to file Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships*, instead of Schedule M-1, *Reconciliation of Income (Loss) per Books With Income (Loss) per Return*. For 2009, 241,959 partnerships filed a Schedule M-3, an increase from the 238,726 filed for 2008. Schedule M-3 provided more detail on the reconciliation between financial accounting net income and tax accounting net income. Differences were divided into two categories: temporary and permanent. Temporary (or timing) differences between book income and taxable income were due to items of revenue or expense that were recognized in different periods for tax and book reporting. Permanent differences were differences that partnerships never reversed; they were either nontaxable book revenues or non-deductible book expenses. For 2009, partnerships that filed a Schedule M-3 reported \$947.6 billion in income (loss) per income statement, -\$649 billion in temporary differences, \$27 billion in permanent differences, and \$318 billion in income (loss) per tax return.

### Data Sources and Limitations

Tax Year 2009 statistics are estimates based on a stratified probability sample of 40,278 returns selected from a population of 3,361,143 partnerships.<sup>9</sup> Tax Year 2009 covers returns processed by the IRS during Calendar Year 2010. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income For Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items the partnerships generated during the tax period. The statistics are only for *active partnerships*, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on industry, type of return, size of total assets, and

<sup>9</sup> For details on the sample design, see McMahon, Paul (2001), "Sample Design Revisions in the Wake of NAICS and Regulatory Changes," *Proceedings of the Section on Survey Research Methods*, American Statistical Association.

size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.04 percent to 100 percent and were weighted to represent the total population. There were 525 sampled returns that were ruled “out of scope,” as they had no activity or duplicated other returns already in the study. This resulted in a final sample of 39,753 returns and an estimated overall active population of 3,168,728.

Because the data presented in this article were based on a sample of returns, they were subject to sampling error. To properly use the data, coefficients of variation (CVs), the ratio of an estimate’s standard error to the estimate, were used to measure the magnitude of potential sampling error. Figure M presents the coefficients of variation. Smaller values for the CV indicate that the sampling error is small relative to the estimate.

### Table Conventions

All money amounts and frequencies in the data tables were subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts were rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts between +\$500 and -\$500 were footnoted to indicate that an amount greater than zero was present.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific partnerships. A footnote at the end of the table described how to identify such combinations or deletions. In other cases, an estimate based on fewer than 10 returns, not selected at the 100-percent rate, was indicated by an asterisk (\*) and considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it was possible for a total figure to be marked with an asterisk (\*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100-percent rate. The amount

**Figure M**

### Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2009

[Coefficients of variation are percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>0.58</b>	<b>0.16</b>	<b>0.21</b>	<b>0.21</b>
Agriculture, forestry, fishing, and hunting	8.65	5.25	5.23	5.15
Mining	15.99	1.98	1.47	1.82
Utilities	37.77	1.62	0.48	0.58
Construction	6.18	3.54	1.94	1.93
Manufacturing	12.87	0.60	0.40	0.41
Wholesale trade	10.73	1.50	0.74	0.74
Retail trade	7.16	2.18	1.35	1.36
Transportation and warehousing	13.06	1.78	1.90	1.90
Information	10.81	0.54	0.76	0.88
Finance and insurance	4.93	0.27	1.50	1.19
Real estate and rental and leasing	1.30	0.62	2.38	2.33
Professional, scientific, and technical services	6.62	2.48	1.55	1.71
Management of companies	14.94	1.81	3.63	2.39
Administrative and support and waste management and remediation services	12.53	4.52	3.93	3.87
Educational services	16.94	18.79	14.11	14.23
Health care and social assistance	3.60	2.13	1.46	1.53
Arts, entertainment, and recreation	12.69	4.43	4.38	4.26
Accommodation and food services	6.63	3.17	2.88	2.80
Other services	11.98	11.41	7.17	7.23
Nature of business not allocable	64.33	92.72	57.84	60.63

Item [1]	Coefficients of variation—continued
	All industries
	(5)
Number of partnerships	0.58
Number of partners	2.02
Total assets	0.16
Total income	0.21
Business receipts	0.19
Total deductions	0.21
Cost of goods sold	0.27
Interest paid	0.86
Taxes and licenses	0.64
Depreciation	0.85
Ordinary business income	0.68
Ordinary business loss	0.91
Interest income	0.66
Portfolio income (loss) distributed directly to partners	3.16
Net rental real estate income	2.22
Net rental real estate loss	2.06
Other net rental income	4.84
Other net rental loss	2.53
Total net income (loss)	1.62
Total income (loss) minus total deductions available for allocation	5.47
Total receipts	0.31

[1] All data items are displayed in Table 1, except for Total income (loss) minus total deductions.

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would receive an asterisk. However, an industry amount, within the sector, may include all of the four returns sampled at the 100-percent rate and would not receive an asterisk.

### Explanation of Selected Terms

**Assets and liabilities**—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$1,000,000 or more. For partnerships with accounting periods ending before 2008, the total asset requirement was \$600,000. The assets and liabilities of partnerships that did not provide this information were not estimated. If a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet. Also, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and should not have been reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

**Business receipts**—Business receipts represent the gross receipts or sales less returns and allowances from trade or business income. Business receipts were not adjusted to include rental real estate activity, which was separately reported on the partnership return. Business receipts were the largest component of gross receipts for industry groups, such as manufacturing.

**Electing large partnerships**—Partnerships that had 100 or more partners in the preceding year could elect to file Form 1065-B, *U.S. Return of Income For Electing Large Partnerships*, in lieu of the more general Form 1065, *U.S. Partnership Return of Income*. Unlike a regular partnership that reports the partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

**Electronically filed (ELF) partnerships**—Certain partnerships with more than 100 partners were required to file their returns electronically. ELF returns were submitted via electronic media in lieu

of paper returns and were verified for mathematical consistency on submission.

**Foreign partnerships**—A foreign partnership that has gross income effectively connected with the conduct of a trade or business within the United States or has gross income derived from sources in the United States must file a Form 1065, *U.S. Partnership Return of Income*, even if its principal place of business was outside the United States or all its partners were foreign persons.

**Limited liability companies (domestic)**—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the pass-through tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S corporations pass through their income, gains and losses, deductions and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

**Limited liability partnerships (domestic)**—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLPs are available in some States only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts as well as for the consequences of his or her own actions.

*Nonrecourse loans*—Nonrecourse loans are those liabilities of the partnership for which no partner bears the economic risk of loss.

*North American Industry Classification System*—Starting with the 1998 SOI partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC). NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, sub-sectors, industry groups, and industries. Although the complete NAICS system uses 20 sectors, for presentation purposes, the partnership data in the Tax Year 1998 through Tax Year 2001 articles were grouped into 10 industrial divisions, in order to more easily compare NAICS data to SIC data. Beginning with the Tax Year 2002 article, the industrial division was dropped, and the partnership data were grouped into the same 20 industrial sectors used in the NAICS system, except for the exclusion of public administration and the addition of nature of business not allocable. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the tax return. Data within these industrial sectors were classified in industrial groups. The most detailed classification in this article and related data tables is the “industry.” The 20 sectors used in this article are listed below.

- Agriculture, forestry, fishing, and hunting
- Mining
- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information
- Finance and insurance
- Real estate and rental and leasing

- Professional, scientific, and technical services
- Management of companies (holding companies)
- Administrative and support and waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment, and recreation
- Accommodation and food services
- Other services
- Nature of business not allocable

In addition, in 2002 and 2007, the NAICS classification system was updated. In 2002, the new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. In 2007, the information sector was updated again, along with one financial industry. The North American Industry Classification publication contains appendices comparing the 2002 and 2007 NAICS United States structure to the 1997 NAICS United States structure.<sup>10</sup>

Partnership industries were determined based on the activity from which the business derived the largest percentage of its total receipts. Total receipts, for industry-coding purposes only, was defined as the sum of:

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- other gross rental income;
- interest income;
- dividend income;

<sup>10</sup> For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see North American Industry Classification System, United States, Executive Office of the President, Office of Management and Budget. See <http://www.ntis.gov/naics>.

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- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain;
- other income (Form 1065, page 4, line 11);
- gross rents from rental real estate;
- net gain from the disposition of property from rental real estate activities; and
- net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary.

Total receipts for the partnership industry coding purposes differ from total receipts used elsewhere in this article and is defined under *Total receipts* in this section.

**Partner**—Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

**Partnerships**—A partnership is a relationship between two or more entities or persons who join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income For Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

**Total net income (loss)**—Through Tax Year 1986, amounts for total net income (loss) were reported

on Form 1065, *U.S. Partnership Return of Income*, as ordinary income (loss). After tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of:

- ordinary business income (loss);
- interest income;
- dividend income;
- royalties;
- net rental real estate income (loss) from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*; and
- other net rental income (loss).

The sum of these components is a measure of overall partnership profits or losses, which enable comparisons with total net income (loss) reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships where the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on the Schedule K, *Partners' Distributive Share Items*, but was included on Schedule K, Line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 percent of the \$301.4 billion reported for total net income (loss).

**Total receipts**—Total receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific items listed below (*negative amounts or losses are included in the statistics as deduction items*):

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates and trusts;
- net farm profit;

- net gain from Form 4797, *Sales of Business Property*;
- other income (Form 1065, *U.S. Return of Partnership Income*, page 1, line 7);
- net rental real estate income;
- other net rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain; and
- other income (Form 1065, page 4, line 11).

Total receipts in Table 7 of this article differs from total receipts presented in Table 11 in the *Selected Historical and Other Data* section of the spring issue of the *Statistics of Income Bulletin*. Table 11 excludes certain income items allocated directly to

partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 7)).

### **Additional Tabular Data on Tax Stats Web Site**

For additional partnership tabular data, by size of total assets, see the Partnership section of the Tax Stats Web pages: [www.irs.gov/taxstats/index.html](http://www.irs.gov/taxstats/index.html). This site also includes tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies. Beginning in 2007, tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, *Partners' Distributive Share Items*, lines 16a-m, were added to Tax Stats. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24, except that it displays data for partnerships that did not report foreign transaction data.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>3,168,728</b>	<b>129,889</b>	<b>59,992</b>	<b>47,039</b>	<b>7,426</b>	<b>1,956</b>	<b>13,476</b>
<b>Number of partners</b>	<b>21,141,979</b>	<b>424,032</b>	<b>204,248</b>	<b>143,515</b>	<b>39,260</b>	<b>4,596</b>	<b>32,413</b>
<b>Total assets</b>	<b>18,798,108,367</b>	<b>169,473,129</b>	<b>51,234,298</b>	<b>49,763,696</b>	<b>56,448,207</b>	<b>3,641,297</b>	<b>8,385,630</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>3,886,378,923</b>	<b>30,574,203</b>	<b>11,233,613</b>	<b>6,773,476</b>	<b>1,657,218</b>	<b>1,325,935</b>	<b>9,583,960</b>
Business receipts	3,562,275,066	21,167,929	4,131,087	5,008,595	1,592,723	1,316,832	9,118,693
Ordinary income from other partnerships and fiduciaries	87,691,226	572,463	518,261	48,295	* 4,895	0	* 1,013
Farm net profit	6,766,782	6,546,513	5,262,303	1,217,892	* 3,922	0	* 62,396
Net gain, noncapital assets	13,132,365	666,046	227,510	420,667	5,949	164	11,756
Other income	216,513,485	1,621,252	1,094,452	78,028	49,730	* 8,940	390,103
<b>Total deductions</b>	<b>3,748,565,614</b>	<b>32,604,603</b>	<b>8,556,591</b>	<b>10,757,670</b>	<b>2,304,309</b>	<b>1,511,108</b>	<b>9,474,925</b>
Cost of good sold	2,054,661,677	14,765,727	2,794,333	3,729,441	1,066,395	* 703,196	6,472,362
Inventory, beginning of year	270,959,003	2,924,986	626,123	836,892	* 404,005	* 124,968	932,998
Purchases	1,389,292,787	10,240,168	1,547,254	2,635,283	490,362	67,976	5,499,293
Cost of labor	100,075,751	890,414	412,684	186,929	* 30,841	* 131,820	128,141
Additional inventory costs (section 263A)	14,702,790	90,047	* 76,155	* 5,243	* -1,392	4,749	5,291
Other costs	530,951,167	3,085,433	678,925	702,861	522,527	* 451,421	729,699
Less: Inventory, end of year	251,319,822	2,465,321	546,809	637,767	* 379,948	* 77,738	823,058
Salaries and wages	389,650,325	1,730,855	405,369	522,141	125,777	29,599	647,969
Guaranteed payments to partners	48,003,745	806,911	332,717	244,851	97,720	* 20,334	111,288
Rent paid	73,739,226	226,244	37,657	42,632	9,578	40,560	95,817
Interest paid	94,119,640	715,239	120,774	127,946	238,531	118,116	109,872
Taxes and licenses	61,647,989	317,976	84,907	66,788	60,624	10,934	94,724
Bad debts	40,355,747	30,876	3,580	14,802	* 1,031	362	11,102
Repairs and maintenance	21,839,212	285,058	75,570	56,143	34,134	* 18,935	100,275
Depreciation	125,349,711	1,101,338	144,865	294,902	96,672	120,458	444,441
Depletion	697,852	* 9,377	0	0	* 9,377	0	0
Retirement plans, etc.	13,554,208	20,774	2,743	5,404	* 2,044	390	10,192
Employee benefit programs	27,788,656	107,334	38,819	25,113	* 11,278	* 2,889	29,235
Ordinary loss from other partnerships and fiduciaries	88,537,709	702,037	41,078	370,269	182,027	* 71,340	37,323
Farm net loss	7,389,897	7,002,284	2,529,421	4,352,355	* 18,456	0	* 102,051
Net loss, noncapital assets	11,937,699	115,976	* 10,013	105,423	* 206	0	* 334
Other deductions	689,292,319	4,666,598	1,934,745	799,459	350,459	373,996	1,207,939
<b>Ordinary business income (loss)</b>	<b>137,813,309</b>	<b>-2,030,400</b>	<b>2,677,021</b>	<b>-3,984,193</b>	<b>-647,090</b>	<b>-185,173</b>	<b>109,035</b>
Net income	458,805,359	7,883,689	5,659,338	1,404,619	125,953	* 68,511	625,267
Loss	320,992,050	9,914,088	2,982,317	5,388,813	773,043	253,683	516,232
<b>Portfolio income (loss) distributed directly to partners</b>	<b>222,071,989</b>	<b>2,562,025</b>	<b>883,455</b>	<b>488,386</b>	<b>859,157</b>	<b>13,371</b>	<b>317,657</b>
Interest income	178,069,262	934,164	265,135	86,885	548,234	10,215	23,694
Dividend income	78,934,953	125,989	40,708	14,211	13,508	* 2,927	54,635
Royalties	14,908,744	567,454	70,722	348,790	139,503	79	* 8,360
Net short-term capital gain (loss)	64,099,636	6,494	* 7,180	* -1,402	* 707	0	* 9
Net long-term capital gain (loss)	-113,940,605	927,923	499,710	39,902	157,204	* 149	* 230,959
<b>Net rental real estate income (loss)</b>	<b>-3,663,647</b>	<b>199,781</b>	<b>203,258</b>	<b>-114,765</b>	<b>49,818</b>	<b>* 42,956</b>	<b>18,514</b>
Net income	96,236,328	659,026	324,997	160,263	78,484	* 44,971	* 50,311
Loss	99,899,975	459,246	121,739	275,028	* 28,665	* 2,016	31,797
<b>Other net rental income (loss)</b>	<b>3,815,928</b>	<b>140,477</b>	<b>* 111,142</b>	<b>3,193</b>	<b>25,848</b>	<b>0</b>	<b>* 294</b>
Net income	10,813,223	141,119	* 111,144	3,766	25,915	0	* 294
Loss	6,997,295	* 642	* 2	* 573	* 67	0	0
<b>Total net income (loss) [1]</b>	<b>409,878,549</b>	<b>-62,534</b>	<b>3,367,987</b>	<b>-3,645,880</b>	<b>129,822</b>	<b>-128,996</b>	<b>214,532</b>
Net income	795,938,390	9,556,760	6,290,162	1,683,747	773,528	* 90,466	718,876
Loss	386,059,841	9,619,294	2,922,175	5,329,628	643,686	219,462	504,343

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>31,922</b>	<b>27,296</b>	<b>1,548</b>	<b>3,078</b>	<b>6,052</b>	<b>181,295</b>	<b>90,127</b>
<b>Number of partners</b>	<b>978,314</b>	<b>854,763</b>	<b>100,877</b>	<b>22,674</b>	<b>152,179</b>	<b>521,851</b>	<b>307,589</b>
<b>Total assets</b>	<b>315,220,235</b>	<b>268,184,473</b>	<b>37,424,937</b>	<b>9,610,825</b>	<b>250,785,570</b>	<b>251,237,504</b>	<b>160,495,433</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>107,295,512</b>	<b>81,796,529</b>	<b>18,381,963</b>	<b>7,117,020</b>	<b>121,644,458</b>	<b>220,838,768</b>	<b>116,849,630</b>
Business receipts	99,524,295	75,200,667	17,449,223	6,874,404	118,628,332	213,276,321	111,245,809
Ordinary income from other partnerships and fiduciaries	1,948,109	1,557,787	334,601	* 55,721	1,918,416	1,051,087	581,191
Farm net profit	* 6,444	* 6,444	0	0	0	0	0
Net gain, noncapital assets	1,176,644	956,623	163,482	56,539	293,977	231,712	35,150
Other income	4,640,021	4,075,009	434,657	130,355	803,733	6,279,648	4,987,480
<b>Total deductions</b>	<b>85,714,630</b>	<b>60,731,178</b>	<b>17,577,266</b>	<b>7,406,187</b>	<b>124,850,229</b>	<b>227,643,094</b>	<b>128,656,921</b>
Cost of good sold	39,078,131	21,869,367	13,772,513	3,436,252	95,386,476	177,302,613	101,934,314
Inventory, beginning of year	3,451,466	1,531,445	1,563,337	356,684	1,711,025	60,039,895	43,650,891
Purchases	11,457,190	8,388,582	1,715,592	1,353,016	69,608,009	43,479,817	23,626,364
Cost of labor	3,127,796	559,876	1,861,509	706,411	468,213	18,984,936	5,096,563
Additional inventory costs (section 263A)	828,218	557,803	268,812	* 1,603	743,308	2,218,959	1,781,046
Other costs	24,082,528	12,565,334	10,169,742	1,347,452	25,120,051	100,666,000	61,337,053
Less: Inventory, end of year	3,869,066	1,733,672	1,806,479	328,915	2,264,131	48,086,994	33,557,603
Salaries and wages	3,257,770	1,960,184	530,198	767,388	1,352,821	8,312,237	2,972,546
Guaranteed payments to partners	205,841	153,757	* 3,235	48,848	116,568	2,937,263	827,775
Rent paid	403,660	250,480	51,359	101,821	468,187	1,545,961	580,362
Interest paid	2,619,656	1,975,312	456,628	187,716	3,580,576	3,844,950	2,407,751
Taxes and licenses	3,299,719	2,958,350	209,999	131,369	1,308,091	1,719,789	803,287
Bad debts	55,334	35,836	5,416	14,082	165,561	657,849	409,359
Repairs and maintenance	481,505	314,482	54,100	112,922	1,233,111	544,184	170,022
Depreciation	8,799,864	7,267,284	396,097	1,136,483	11,616,747	1,841,428	460,772
Depletion	571,667	29,628	539,291	* 2,748	* 16,003	* 315	* 161
Retirement plans, etc.	98,180	54,498	38,676	5,005	127,755	138,767	32,812
Employee benefit programs	450,255	264,462	144,497	41,296	134,441	557,597	147,613
Ordinary loss from other partnerships and fiduciaries	1,463,104	1,416,448	* 42,500	* 4,156	1,041,558	2,162,061	1,843,477
Farm net loss	47,739	47,739	0	0	0	0	0
Net loss, noncapital assets	175,588	123,319	7,931	* 44,338	48,927	347,120	337,074
Other deductions	24,706,618	22,010,032	1,324,825	1,371,761	8,253,408	25,730,960	15,729,596
<b>Ordinary business income (loss)</b>	<b>21,580,882</b>	<b>21,065,352</b>	<b>804,697</b>	<b>-289,167</b>	<b>-3,205,772</b>	<b>-6,804,326</b>	<b>-11,807,291</b>
Net income	34,753,113	32,098,436	1,985,340	669,338	5,730,547	14,548,086	4,743,791
Loss	13,172,232	11,033,084	1,180,642	958,505	8,936,319	21,352,412	16,551,081
<b>Portfolio income (loss) distributed directly to partners</b>	<b>5,334,184</b>	<b>4,747,170</b>	<b>405,577</b>	<b>181,437</b>	<b>950,671</b>	<b>839,132</b>	<b>288,732</b>
Interest income	918,464	710,869	103,653	103,943	517,142	708,439	432,326
Dividend income	583,100	575,798	2,456	4,846	12,994	37,754	13,545
Royalties	3,150,537	3,001,035	130,167	* 19,335	* 2,806	53,047	* 12,018
Net short-term capital gain (loss)	61,963	57,419	* 4,385	* 159	18,199	98,771	24,277
Net long-term capital gain (loss)	620,120	402,049	164,917	* 53,154	399,530	-58,879	-193,434
<b>Net rental real estate income (loss)</b>	<b>17,596</b>	<b>12,876</b>	<b>4,630</b>	<b>* 91</b>	<b>305</b>	<b>-951,234</b>	<b>-866,684</b>
Net income	68,175	62,937	4,971	* 267	318	259,355	135,672
Loss	50,578	50,062	* 341	* 176	12	1,210,590	1,002,356
<b>Other net rental income (loss)</b>	<b>47,871</b>	<b>23,553</b>	<b>2,287</b>	<b>* 22,031</b>	<b>9,926</b>	<b>14,654</b>	<b>-40,981</b>
Net income	64,232	38,479	3,722	* 22,031	* 14,897	59,763	3,939
Loss	16,361	* 14,926	* 1,434	0	* 4,971	45,109	* 44,920
<b>Total net income (loss) [1]</b>	<b>26,298,450</b>	<b>25,389,482</b>	<b>1,047,890</b>	<b>-138,922</b>	<b>-2,662,599</b>	<b>-6,941,667</b>	<b>-12,257,067</b>
Net income	38,998,244	36,084,692	2,152,065	761,486	6,103,685	15,149,469	5,013,784
Loss	12,699,794	10,695,210	1,104,176	900,408	8,766,284	22,091,136	17,270,852

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>Number of partnerships</b>	<b>22,298</b>	<b>1,661</b>	<b>18,584</b>	<b>2,053</b>	<b>68,869</b>	<b>12,607</b>	<b>6,842</b>
<b>Number of partners</b>	<b>59,546</b>	<b>4,077</b>	<b>48,395</b>	<b>7,074</b>	<b>154,715</b>	<b>26,403</b>	<b>14,449</b>
<b>Total assets</b>	<b>67,399,432</b>	<b>6,557,937</b>	<b>47,032,662</b>	<b>13,808,833</b>	<b>23,342,639</b>	<b>3,210,355</b>	<b>2,456,686</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>42,947,543</b>	<b>7,494,676</b>	<b>8,500,358</b>	<b>26,952,510</b>	<b>61,041,594</b>	<b>9,659,466</b>	<b>7,802,754</b>
Business receipts	41,591,911	7,309,906	7,623,926	26,658,079	60,438,601	9,565,829	7,741,088
Ordinary income from other partnerships and fiduciaries	377,068	* 98,091	176,684	* 102,293	92,828	* 38,951	* 22,304
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	78,559	13,152	* 7,930	57,477	118,003	911	3,755
Other income	900,005	73,526	691,818	134,660	392,163	53,775	35,607
<b>Total deductions</b>	<b>41,930,000</b>	<b>6,844,845</b>	<b>10,493,676</b>	<b>24,591,479</b>	<b>57,056,174</b>	<b>8,660,616</b>	<b>7,186,630</b>
Cost of good sold	35,084,517	5,624,487	7,864,649	21,595,381	40,283,781	6,717,309	5,176,696
Inventory, beginning of year	15,182,690	* 4,554	15,007,542	170,594	1,206,314	297,250	108,954
Purchases	5,596,027	439,290	2,184,532	2,972,204	14,257,427	3,110,422	1,550,979
Cost of labor	3,819,590	614,477	* 15,403	3,189,710	10,068,783	1,435,409	1,389,635
Additional inventory costs (section 263A)	309,144	* 61,621	246,513	1,010	128,769	* 40,716	* 18,943
Other costs	23,591,854	4,507,768	3,641,009	15,443,077	15,737,092	2,084,020	2,214,320
Less: Inventory, end of year	13,414,788	* 3,223	13,230,350	181,215	1,114,603	250,508	106,136
Salaries and wages	1,040,287	271,875	149,203	619,208	4,299,403	558,834	532,629
Guaranteed payments to partners	277,318	* 190,153	* 11,210	75,955	1,832,170	152,949	224,811
Rent paid	126,256	20,528	22,229	83,499	839,343	90,069	62,371
Interest paid	1,015,519	23,060	904,567	87,892	421,680	46,467	42,547
Taxes and licenses	301,295	46,155	141,825	113,314	615,208	77,506	74,016
Bad debts	83,595	* 11,571	47,493	24,531	164,895	17,678	5,895
Repairs and maintenance	96,282	10,801	32,664	52,817	277,880	37,946	27,430
Depreciation	541,715	180,211	79,862	281,643	838,941	86,724	69,914
Depletion	154	0	0	154	0	0	0
Retirement plans, etc.	41,335	* 9,740	* 3,101	28,494	64,621	7,754	23,918
Employee benefit programs	96,398	17,598	8,259	70,541	313,587	27,779	40,006
Ordinary loss from other partnerships and fiduciaries	284,253	9,309	270,616	* 4,328	34,331	* 217	* 11,155
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	5,335	197	* 5,029	* 109	4,711	* 116	* 145
Other deductions	2,935,742	429,160	952,970	1,553,612	7,065,622	839,266	895,098
<b>Ordinary business income (loss)</b>	<b>1,017,543</b>	<b>649,830</b>	<b>-1,993,318</b>	<b>2,361,031</b>	<b>3,985,421</b>	<b>998,850</b>	<b>616,124</b>
Net income	4,461,042	754,719	879,571	2,826,752	5,343,254	1,151,013	704,473
Loss	3,443,498	104,888	2,872,889	465,721	1,357,833	152,163	* 88,349
<b>Portfolio income (loss) distributed directly to partners</b>	<b>290,780</b>	<b>6,476</b>	<b>310,304</b>	<b>-26,000</b>	<b>259,620</b>	<b>9,388</b>	<b>6,349</b>
Interest income	229,077	9,895	180,309	38,873	47,037	8,522	6,128
Dividend income	13,400	* 1,184	10,563	1,653	10,810	* 1,074	* 73
Royalties	* 41,012	49	* 40,963	0	* 17	0	0
Net short-term capital gain (loss)	74,301	* -2,800	* 77,160	-58	* 193	* -198	* 148
Net long-term capital gain (loss)	-67,009	* -1,853	1,310	-66,466	201,564	* -10	0
<b>Net rental real estate income (loss)</b>	<b>-108,647</b>	<b>* 46</b>	<b>-109,583</b>	<b>* 891</b>	<b>24,097</b>	<b>0</b>	<b>* 9,511</b>
Net income	97,805	* 46	96,812	* 947	25,878	0	* 9,843
Loss	206,452	0	206,395	57	* 1,781	0	* 332
<b>Other net rental income (loss)</b>	<b>55,823</b>	<b>17,008</b>	<b>* 1,129</b>	<b>* 37,686</b>	<b>* -188</b>	<b>0</b>	<b>* -59</b>
Net income	55,824	17,008	* 1,130	* 37,686	0	0	0
Loss	* 1	0	* 1	0	* 188	0	* 59
<b>Total net income (loss) [1]</b>	<b>1,248,208</b>	<b>678,013</b>	<b>-1,869,938</b>	<b>2,440,133</b>	<b>4,067,192</b>	<b>1,008,446</b>	<b>631,775</b>
Net income	4,720,896	770,333	1,049,881	2,900,682	5,414,788	1,160,298	720,181
Loss	3,472,688	92,320	2,919,818	460,550	1,347,596	151,852	* 88,406

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>7,542</b>	<b>14,105</b>	<b>27,773</b>	<b>44,698</b>	<b>3,203</b>	<b>2,149</b>	<b>1,633</b>
<b>Number of partners</b>	<b>16,396</b>	<b>33,935</b>	<b>63,533</b>	<b>574,758</b>	<b>22,389</b>	<b>6,626</b>	<b>4,102</b>
<b>Total assets</b>	<b>3,274,935</b>	<b>2,541,629</b>	<b>11,859,033</b>	<b>718,571,727</b>	<b>41,647,503</b>	<b>39,563,849</b>	<b>2,513,506</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,567,344</b>	<b>8,466,383</b>	<b>25,545,648</b>	<b>769,760,164</b>	<b>79,874,460</b>	<b>25,135,739</b>	<b>4,608,671</b>
Business receipts	9,484,870	8,433,266	25,213,547	748,275,189	79,009,097	24,455,016	4,547,916
Ordinary income from other partnerships and fiduciaries	* 6,864	* 67	* 24,642	4,936,230	303,754	* 3,664	* 2,496
Farm net profit	0	0	0	* 2,886	86	* 2,800	0
Net gain, noncapital assets	700	14,862	97,775	1,818,041	76,072	21,354	7,985
Other income	74,910	18,188	209,684	14,727,819	485,450	652,906	50,275
<b>Total deductions</b>	<b>8,949,178</b>	<b>8,057,852</b>	<b>24,201,897</b>	<b>747,859,665</b>	<b>76,471,691</b>	<b>24,510,663</b>	<b>4,650,438</b>
Cost of good sold	6,328,658	5,064,712	16,996,406	605,323,890	64,255,032	15,196,987	3,634,636
Inventory, beginning of year	119,333	146,524	534,253	59,562,685	6,337,517	2,452,292	939,056
Purchases	2,105,019	2,369,938	5,121,069	396,471,659	52,494,372	12,278,043	2,422,111
Cost of labor	1,478,643	1,213,226	4,551,869	27,644,108	3,155,505	620,361	448,221
Additional inventory costs (section 263A)	* 21,753	* 16,857	30,500	3,893,785	265,316	30,939	2,937
Other costs	2,704,953	1,478,790	7,255,010	175,940,686	8,189,523	2,684,546	645,394
Less: Inventory, end of year	101,043	160,622	496,294	58,189,032	6,187,200	2,869,194	823,084
Salaries and wages	882,022	574,846	1,751,074	26,870,724	2,238,673	2,170,869	285,779
Guaranteed payments to partners	112,159	568,046	774,205	1,367,688	92,101	58,415	* 7,816
Rent paid	103,038	129,457	454,407	3,678,939	356,177	396,275	39,122
Interest paid	66,587	62,702	203,377	9,519,712	552,486	414,454	60,224
Taxes and licenses	135,875	85,806	242,004	8,010,572	270,697	323,352	48,631
Bad debts	40,934	15,852	84,536	2,774,617	70,371	15,197	9,322
Repairs and maintenance	26,070	31,176	155,259	2,440,210	288,359	129,086	13,179
Depreciation	66,156	98,301	517,845	14,332,248	726,667	565,767	39,632
Depletion	0	0	0	57,179	0	0	0
Retirement plans, etc.	17,726	1,450	13,772	3,939,186	85,392	530,702	21,061
Employee benefit programs	78,785	23,896	143,121	4,165,544	253,230	199,056	25,230
Ordinary loss from other partnerships and fiduciaries	* 3,011	* 4,946	15,003	897,732	96,862	* 122,278	* 3,579
Farm net loss	0	0	0	* 31,842	2,615	* 29,227	0
Net loss, noncapital assets	0	* 46	* 4,404	169,412	5,297	64	20,915
Other deductions	1,088,157	1,396,617	2,846,484	64,280,169	7,177,731	4,358,933	441,315
<b>Ordinary business income (loss)</b>	<b>618,166</b>	<b>408,531</b>	<b>1,343,751</b>	<b>21,900,499</b>	<b>3,402,769</b>	<b>625,075</b>	<b>-41,767</b>
Net income	750,942	565,221	2,171,604	50,172,075	4,008,023	1,174,427	217,158
Loss	132,776	156,690	827,854	28,271,576	605,254	549,351	* 258,925
<b>Portfolio income (loss) distributed directly to partners</b>	<b>23,076</b>	<b>13,657</b>	<b>207,150</b>	<b>11,085,215</b>	<b>781,871</b>	<b>295,687</b>	<b>4,870</b>
Interest income	3,999	3,766	24,621	3,323,122	61,771	223,256	1,533
Dividend income	* 53	* 27	9,584	5,462,138	304,306	5,731	178
Royalties	0	0	* 17	1,871,356	69,670	* 18,049	* 7,725
Net short-term capital gain (loss)	* 211	0	* 32	202,367	* 17	-1	-28
Net long-term capital gain (loss)	* 18,813	* 9,864	172,897	226,232	346,107	* 48,653	* -4,539
<b>Net rental real estate income (loss)</b>	<b>* 1,390</b>	<b>* 850</b>	<b>* 12,346</b>	<b>54,211</b>	<b>4,184</b>	<b>* 5,940</b>	<b>* 590</b>
Net income	* 1,390	* 850	* 13,795	60,674	4,552	* 6,520	* 590
Loss	0	0	* 1,449	6,463	* 369	* 580	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* -129</b>	<b>665,639</b>	<b>1,712</b>	<b>243,900</b>	<b>0</b>
Net income	0	0	0	666,760	1,712	243,900	0
Loss	0	0	* 129	* 1,121	0	0	0
<b>Total net income (loss) [1]</b>	<b>623,608</b>	<b>413,174</b>	<b>1,390,189</b>	<b>33,276,965</b>	<b>3,844,412</b>	<b>1,121,951</b>	<b>-31,740</b>
Net income	755,894	568,324	2,210,091	59,880,878	4,443,883	1,513,042	219,363
Loss	132,286	155,151	819,902	26,603,913	599,471	391,091	* 251,104

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>492</b>	<b>* 14</b>	<b>1,441</b>	<b>456</b>	<b>8,802</b>	<b>832</b>	<b>2,931</b>
<b>Number of partners</b>	<b>2,905</b>	<b>* 66</b>	<b>3,896</b>	<b>1,933</b>	<b>22,165</b>	<b>169,825</b>	<b>243,180</b>
<b>Total assets</b>	<b>2,631,283</b>	<b>* 472,331</b>	<b>5,436,452</b>	<b>43,845,386</b>	<b>3,569,285</b>	<b>158,331,916</b>	<b>126,851,648</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,164,259</b>	<b>* 285,816</b>	<b>7,972,254</b>	<b>23,395,260</b>	<b>6,333,101</b>	<b>268,614,234</b>	<b>136,391,048</b>
Business receipts	5,066,582	* 283,515	7,904,750	21,913,856	6,284,334	267,049,232	128,814,978
Ordinary income from other partnerships and fiduciaries	365	* 553	62	* 14,685	* 1,096	494,991	3,571,854
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 503	* 48	4,327	6,715	1,130	108,715	94,930
Other income	96,809	* 1,701	63,115	1,460,003	46,541	961,296	3,909,286
<b>Total deductions</b>	<b>5,296,435</b>	<b>* 261,562</b>	<b>8,306,611</b>	<b>20,713,371</b>	<b>6,401,131</b>	<b>266,445,480</b>	<b>122,213,139</b>
Cost of good sold	3,470,500	* 233,054	6,486,664	17,309,708	3,836,376	240,312,031	92,047,687
Inventory, beginning of year	1,033,999	* 27,886	1,410,952	1,991,566	309,870	8,338,076	9,030,926
Purchases	2,377,956	* 184,928	4,298,207	8,576,706	2,035,065	144,020,673	61,865,712
Cost of labor	246,497	* 19,797	701,376	2,245,757	699,683	610,779	2,095,473
Additional inventory costs (section 263A)	53,234	* 274	89,768	1,086,232	61,922	461,577	1,022,673
Other costs	542,497	* 14,335	1,241,290	5,165,581	1,008,399	96,185,322	26,824,901
Less: Inventory, end of year	783,682	* 14,165	1,254,929	1,756,133	278,562	9,304,397	8,791,999
Salaries and wages	560,138	* 6,665	442,814	832,996	836,285	1,714,580	4,921,538
Guaranteed payments to partners	20,482	0	48,758	38,432	90,264	* 108,135	74,736
Rent paid	133,427	* 102	70,824	75,776	168,559	454,812	448,930
Interest paid	140,229	* 417	142,421	905,601	128,584	940,891	1,661,078
Taxes and licenses	51,007	* 464	64,552	75,506	120,757	5,102,203	574,040
Bad debts	5,040	* 1,598	14,164	9,143	15,444	123,688	41,582
Repairs and maintenance	11,572	* 6	49,883	109,296	42,256	441,256	647,060
Depreciation	37,657	* 106	200,524	183,825	168,006	5,143,585	2,681,685
Depletion	0	0	0	0	0	70	36,238
Retirement plans, etc.	7,950	206	10,876	31,006	12,158	1,428,787	404,836
Employee benefit programs	32,975	* 117	70,204	61,730	56,491	305,615	532,510
Ordinary loss from other partnerships and fiduciaries	* 4,839	0	* 5,987	0	* 820	* 6,975	432,196
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 458	0	* 2,015	4,091	* 486	* 27,639	15,410
Other deductions	820,160	* 18,827	696,926	1,076,260	924,645	10,335,212	17,693,613
<b>Ordinary business income (loss)</b>	<b>-132,176</b>	<b>* 24,254</b>	<b>-334,357</b>	<b>2,681,888</b>	<b>-68,030</b>	<b>2,168,754</b>	<b>14,177,909</b>
Net income	284,052	* 40,567	169,725	3,079,943	346,290	5,823,635	19,620,982
Loss	416,228	16,313	504,083	398,055	414,320	3,654,881	5,443,073
<b>Portfolio income (loss) distributed directly to partners</b>	<b>696,926</b>	<b>* -1,634</b>	<b>-53,547</b>	<b>679,033</b>	<b>30,974</b>	<b>4,098,275</b>	<b>1,607,106</b>
Interest income	126,951	* 135	6,885	678,187	3,963	1,071,175	431,946
Dividend income	0	0	* 4,732	2,301	* 1,471	4,305,902	422,659
Royalties	* 7,110	0	0	* 3,729	0	1,808	872,887
Net short-term capital gain (loss)	0	0	* -12	27	* 3	* 4,869	* 3,323
Net long-term capital gain (loss)	* 562,865	* -1,769	* -65,152	* -5,211	* 25,538	-1,285,480	-123,708
<b>Net rental real estate income (loss)</b>	<b>* -6</b>	<b>0</b>	<b>* 325</b>	<b>* 917</b>	<b>* 145</b>	<b>* 562</b>	<b>3,378</b>
Net income	0	0	* 646	* 921	* 214	* 1,593	4,589
Loss	* 6	0	* 321	* 5	* 68	1,031	* 1,211
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>549</b>	<b>* 5,578</b>	<b>28</b>	<b>210,286</b>	<b>8,930</b>
Net income	0	0	549	* 5,578	28	210,286	8,930
Loss	0	0	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>1,880</b>	<b>* 24,389</b>	<b>-321,867</b>	<b>3,372,599</b>	<b>-62,423</b>	<b>7,758,487</b>	<b>15,917,709</b>
Net income	397,981	* 40,585	179,642	3,770,392	351,142	11,101,745	21,026,000
Loss	396,101	16,196	501,509	397,793	413,565	3,343,258	5,108,290

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>381</b>	<b>1,153</b>	<b>1,458</b>	<b>5,263</b>	<b>2,069</b>	<b>2,566</b>	<b>2,647</b>
<b>Number of partners</b>	<b>2,398</b>	<b>2,901</b>	<b>3,865</b>	<b>16,000</b>	<b>7,755</b>	<b>26,669</b>	<b>6,713</b>
<b>Total assets</b>	<b>14,068,194</b>	<b>7,688,421</b>	<b>19,238,665</b>	<b>17,377,006</b>	<b>35,982,434</b>	<b>23,803,818</b>	<b>3,585,843</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>15,346,856</b>	<b>7,709,954</b>	<b>24,230,831</b>	<b>21,513,888</b>	<b>20,870,619</b>	<b>19,695,357</b>	<b>4,597,621</b>
Business receipts	15,021,444	7,532,879	23,869,830	20,993,418	20,425,476	19,066,474	4,397,052
Ordinary income from other partnerships and fiduciaries	* 1,502	* 6,535	* 103,784	* 22,192	* 2,396	* 3,736	* 170,428
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	101,223	13,543	55,488	334,537	12,979	* 419	* 312
Other income	222,687	156,996	201,730	163,741	429,767	624,727	29,829
<b>Total deductions</b>	<b>15,065,105</b>	<b>7,627,211</b>	<b>24,312,891</b>	<b>21,272,416</b>	<b>17,971,762</b>	<b>21,284,966</b>	<b>4,200,921</b>
Cost of good sold	11,940,065	5,457,822	21,637,554	15,858,564	13,716,650	14,661,183	3,091,499
Inventory, beginning of year	1,618,561	1,208,873	4,199,301	3,876,582	2,933,779	2,091,938	776,954
Purchases	7,068,646	2,612,574	15,422,428	8,924,207	10,036,070	7,518,098	1,396,316
Cost of labor	1,594,384	805,481	1,366,093	2,220,318	1,692,574	1,956,365	458,373
Additional inventory costs (section 263A)	107,381	49,020	78,136	186,648	73,776	51,605	85,598
Other costs	2,980,393	1,812,413	4,473,272	3,371,982	2,224,157	4,776,764	1,098,306
Less: Inventory, end of year	1,429,300	1,030,540	3,901,676	2,721,173	3,243,705	1,733,587	724,047
Salaries and wages	705,636	457,302	520,569	1,514,447	1,313,670	2,036,434	359,361
Guaranteed payments to partners	18,865	22,415	162,362	174,955	81,984	82,994	* 32,048
Rent paid	70,475	138,498	30,525	190,606	149,446	128,388	68,550
Interest paid	422,595	159,199	309,460	387,624	244,317	248,679	60,304
Taxes and licenses	76,628	87,257	81,839	214,459	161,234	72,669	40,339
Bad debts	23,627	36,673	32,921	65,672	25,956	747,097	3,631
Repairs and maintenance	73,485	55,895	53,495	165,468	71,348	105,240	7,956
Depreciation	206,339	199,494	304,884	334,706	282,186	405,471	75,143
Depletion	0	20,859	0	0	0	0	0
Retirement plans, etc.	41,199	6,558	22,440	52,379	30,555	34,469	12,427
Employee benefit programs	108,855	67,712	63,421	200,591	258,606	263,554	19,543
Ordinary loss from other partnerships and fiduciaries	* 7,849	* 14,432	* 151,227	1,231	* 2,635	* 26,886	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	5,014	* 40,658	522	14,706	10,992	17,910	* 617
Other deductions	1,364,472	862,435	941,670	2,097,009	1,622,184	2,453,993	429,502
<b>Ordinary business income (loss)</b>	<b>281,751</b>	<b>82,743</b>	<b>-82,060</b>	<b>241,472</b>	<b>2,898,857</b>	<b>-1,589,609</b>	<b>396,700</b>
Net income	873,703	493,722	1,075,859	1,715,192	3,814,766	547,624	541,185
Loss	591,952	410,980	1,157,919	1,473,720	915,909	2,137,233	144,484
<b>Portfolio income (loss) distributed directly to partners</b>	<b>135,117</b>	<b>7,585</b>	<b>193,698</b>	<b>255,189</b>	<b>323,271</b>	<b>399,817</b>	<b>-3,087</b>
Interest income	69,130	7,261	65,052	84,368	98,965	93,307	4,535
Dividend income	42,387	* 111	80,732	17,386	23,413	21,584	* 6,697
Royalties	* 25,166	* 47	* 738	14,096	* 133,860	* 17,579	9
Net short-term capital gain (loss)	* -40	-6	* -15	* 249	* 11	* 1,778	* -14,089
Net long-term capital gain (loss)	* -1,526	172	* 47,190	* 139,089	* 67,022	* 265,569	-239
<b>Net rental real estate income (loss)</b>	<b>* 3,553</b>	<b>* 617</b>	<b>* 1,511</b>	<b>* 17,435</b>	<b>* 1,227</b>	<b>* 144</b>	<b>* 959</b>
Net income	* 4,528	* 702	* 1,511	* 17,435	* 1,233	* 144	* 959
Loss	* 975	* 85	0	0	6	0	0
<b>Other net rental income (loss)</b>	<b>64</b>	<b>* -122</b>	<b>* 3,777</b>	<b>* 2,208</b>	<b>* 60,305</b>	<b>131</b>	<b>0</b>
Net income	64	9	* 3,782	* 2,578	* 60,305	131	0
Loss	0	* 131	5	* 369	0	0	0
<b>Total net income (loss) [1]</b>	<b>422,052</b>	<b>90,657</b>	<b>69,750</b>	<b>376,966</b>	<b>3,216,627</b>	<b>-1,456,864</b>	<b>408,900</b>
Net income	912,990	496,836	1,187,066	1,828,143	4,013,779	595,730	550,640
Loss	490,938	406,180	1,117,315	1,451,177	797,152	2,052,594	141,740

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	593	1,928	4,688	54,540	32,472	15,308	6,759
<b>Number of partners</b>	4,485	4,894	21,992	371,496	90,808	246,492	34,196
<b>Total assets</b>	137,258,985	1,793,160	32,912,042	192,244,242	72,612,629	116,075,059	3,556,554
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	68,807,744	3,696,633	25,515,821	535,798,312	122,043,840	403,100,965	10,653,508
Business receipts	62,893,364	3,676,005	25,069,972	529,467,800	119,682,615	399,255,781	10,529,404
Ordinary income from other partnerships and fiduciaries	* 100,566	* 3,989	* 127,585	1,957,172	390,096	1,562,395	* 4,682
Farm net profit	0	0	0	* 30	0	0	* 30
Net gain, noncapital assets	972,963	* 109	4,689	274,878	131,895	140,391	* 2,592
Other income	4,840,851	16,530	313,576	4,098,432	1,839,235	2,142,398	116,799
<b>Total deductions</b>	74,186,381	3,845,536	22,821,955	523,158,325	116,121,251	396,734,323	10,302,750
Cost of good sold	54,031,903	2,651,847	15,494,128	460,557,178	92,147,926	360,807,644	7,601,608
Inventory, beginning of year	7,401,826	420,420	3,162,310	35,916,968	18,580,852	17,088,540	247,575
Purchases	42,009,320	1,638,594	9,291,632	416,853,186	83,679,892	326,722,475	6,450,820
Cost of labor	3,551,030	394,415	2,761,627	2,520,401	1,362,367	1,155,391	2,643
Additional inventory costs (section 263A)	120,341	* 13,877	52,530	1,274,801	533,764	739,141	* 1,896
Other costs	8,810,265	587,417	3,303,931	38,894,059	4,984,602	32,627,765	1,281,692
Less: Inventory, end of year	7,860,880	402,876	3,077,902	34,902,236	16,993,550	17,525,668	383,019
Salaries and wages	3,472,004	336,280	2,144,683	18,409,998	7,470,022	10,372,265	567,711
Guaranteed payments to partners	74,178	* 15,839	162,906	1,346,271	798,768	438,953	108,551
Rent paid	480,247	70,274	207,926	2,913,943	1,395,410	1,451,829	66,703
Interest paid	2,397,571	84,461	259,116	2,940,650	1,390,846	1,486,859	62,944
Taxes and licenses	372,129	27,442	245,365	2,275,422	927,173	1,301,766	46,483
Bad debts	1,503,513	5,387	24,592	1,026,273	258,873	705,285	62,115
Repairs and maintenance	113,309	14,051	48,011	798,009	291,929	494,404	11,676
Depreciation	2,236,136	71,120	469,317	2,851,068	834,639	1,976,680	39,749
Depletion	13	0	0	0	0	0	0
Retirement plans, etc.	1,182,445	* 69	23,672	726,982	104,521	611,658	10,803
Employee benefit programs	1,430,039	14,996	201,071	1,717,618	641,936	1,024,807	50,874
Ordinary loss from other partnerships and fiduciaries	* 18,728	0	* 1,207	206,006	85,388	113,447	* 7,171
Farm net loss	0	0	0	* 347	* 347	0	0
Net loss, noncapital assets	1,742	* 4	* 871	61,166	15,989	23,021	22,155
Other deductions	6,872,425	553,766	3,539,091	27,327,396	9,757,485	15,925,705	1,644,207
<b>Ordinary business income (loss)</b>	<b>-5,378,637</b>	<b>-148,904</b>	<b>2,693,866</b>	<b>12,639,987</b>	<b>5,922,589</b>	<b>6,366,641</b>	<b>350,757</b>
Net income	2,854,678	184,900	3,305,643	20,418,244	9,665,770	10,125,854	626,619
Loss	8,233,315	333,804	611,777	7,778,257	3,743,182	3,759,213	275,862
<b>Portfolio income (loss) distributed directly to partners</b>	<b>633,162</b>	<b>* 225</b>	<b>1,000,677</b>	<b>432,605</b>	<b>153,768</b>	<b>268,307</b>	<b>10,530</b>
Interest income	167,784	* 220	126,698	326,064	88,231	228,277	9,555
Dividend income	71,352	[2]	151,196	276,351	84,570	190,518	* 1,263
Royalties	14,019	0	684,864	19,112	11,148	7,963	0
Net short-term capital gain (loss)	205,510	0	769	277,948	-8,854	286,361	* 441
Net long-term capital gain (loss)	* 174,496	* 4	37,150	-466,869	-21,326	-444,813	* -729
<b>Net rental real estate income (loss)</b>	<b>* 12,635</b>	<b>* 170</b>	<b>* -76</b>	<b>18,664</b>	<b>1,382</b>	<b>16,259</b>	<b>* 1,023</b>
Net income	* 13,971	* 171	* 393	25,023	4,626	19,352	* 1,045
Loss	1,336	* 1	469	6,359	* 3,243	3,094	21
<b>Other net rental income (loss)</b>	<b>128,292</b>	<b>0</b>	<b>0</b>	<b>6,844</b>	<b>-8,348</b>	<b>15,144</b>	<b>48</b>
Net income	* 128,907	0	0	37,081	17,081	19,952	48
Loss	615	0	0	* 30,237	* 25,429	4,808	0
<b>Total net income (loss) [1]</b>	<b>-4,984,554</b>	<b>-148,513</b>	<b>3,656,548</b>	<b>13,287,021</b>	<b>6,099,572</b>	<b>6,824,803</b>	<b>362,646</b>
Net income	2,882,559	184,989	4,184,373	21,006,108	9,817,140	10,552,942	636,027
Loss	7,867,113	333,503	527,825	7,719,087	3,717,567	3,728,139	273,380

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>176,694</b>	<b>19,339</b>	<b>3,373</b>	<b>10,725</b>	<b>5,446</b>	<b>22,254</b>	<b>5,307</b>
<b>Number of partners</b>	<b>613,579</b>	<b>47,358</b>	<b>7,717</b>	<b>29,995</b>	<b>14,922</b>	<b>54,668</b>	<b>70,330</b>
<b>Total assets</b>	<b>131,274,644</b>	<b>32,511,456</b>	<b>4,760,704</b>	<b>2,693,512</b>	<b>4,236,470</b>	<b>22,897,318</b>	<b>4,189,154</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>349,211,477</b>	<b>95,358,606</b>	<b>9,590,250</b>	<b>6,442,645</b>	<b>11,189,603</b>	<b>79,831,110</b>	<b>13,585,916</b>
Business receipts	341,298,541	93,052,791	9,354,656	6,376,103	11,109,509	76,969,946	13,487,593
Ordinary income from other partnerships and fiduciaries	959,371	59,872	* 2,582	* 15,369	* 417	357,040	* 14,000
Farm net profit	* 1,148	0	0	0	0	0	0
Net gain, noncapital assets	201,434	70,267	* 271	* 158	2,610	9,293	* 3,366
Other income	6,750,984	2,175,676	232,741	51,015	77,067	2,494,831	80,957
<b>Total deductions</b>	<b>345,705,590</b>	<b>95,131,735</b>	<b>9,186,816</b>	<b>6,196,743</b>	<b>11,454,063</b>	<b>79,853,212</b>	<b>13,137,107</b>
Cost of good sold	265,738,384	79,652,648	5,281,197	4,318,530	8,069,909	59,740,907	8,762,033
Inventory, beginning of year	40,497,005	19,825,517	1,251,075	427,616	1,715,150	4,957,643	930,763
Purchases	250,374,317	73,380,245	4,608,214	4,117,994	7,419,698	57,406,683	8,597,358
Cost of labor	3,104,963	1,328,432	209,012	* 45,057	200,387	464,173	* 125,992
Additional inventory costs (section 263A)	677,749	160,424	60,426	* 21,174	* 5,866	81,625	20,424
Other costs	6,882,676	745,275	293,806	230,554	252,286	1,302,933	192,498
Less: Inventory, end of year	35,798,327	15,787,245	1,141,337	523,866	1,523,478	4,472,150	1,105,002
Salaries and wages	25,043,717	5,481,466	1,151,020	449,241	1,265,207	7,011,749	1,623,070
Guaranteed payments to partners	1,311,671	212,204	33,869	91,095	67,433	239,990	175,591
Rent paid	8,393,516	1,536,161	679,524	245,601	413,817	1,730,173	451,120
Interest paid	2,821,381	710,363	71,428	25,900	102,407	549,864	100,016
Taxes and licenses	3,903,724	870,500	163,335	73,961	182,245	1,024,724	192,349
Bad debts	622,276	117,119	25,018	4,147	58,948	41,713	51,320
Repairs and maintenance	1,543,079	194,956	46,198	13,275	65,588	498,686	40,997
Depreciation	4,403,874	542,938	99,553	63,869	125,346	1,309,820	144,347
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	311,068	21,437	3,618	1,211	7,829	160,219	11,101
Employee benefit programs	1,639,703	415,665	54,425	14,338	45,993	663,898	58,950
Ordinary loss from other partnerships and fiduciaries	102,428	* 6,292	1,446	0	0	* 14,896	* 346
Farm net loss	* 2,211	0	0	0	0	* 2,211	0
Net loss, noncapital assets	283,561	143,235	* 13,678	* 1,489	2	11,241	* 1,456
Other deductions	29,584,999	5,226,750	1,562,507	894,087	1,049,338	6,853,120	1,524,410
<b>Ordinary business income (loss)</b>	<b>3,505,887</b>	<b>226,871</b>	<b>403,434</b>	<b>245,902</b>	<b>-264,459</b>	<b>-22,102</b>	<b>448,809</b>
Net income	10,099,833	1,319,805	570,347	466,186	260,014	1,165,915	783,167
Loss	6,593,946	1,092,933	166,913	220,284	524,473	1,188,017	334,358
<b>Portfolio income (loss) distributed directly to partners</b>	<b>254,635</b>	<b>155,049</b>	<b>5,474</b>	<b>5,300</b>	<b>2,200</b>	<b>-207,791</b>	<b>44,384</b>
Interest income	416,939	89,426	6,408	3,177	2,221	149,904	3,910
Dividend income	168,505	2,421	* 5	* 1,187	* 487	159,979	* 1,771
Royalties	* 5,051	* 21	* 32	0	0	1	0
Net short-term capital gain (loss)	11,676	-4,365	* -1,630	* 353	* -41	* -10,148	* 3
Net long-term capital gain (loss)	-347,536	67,546	* 659	* 583	* -468	-507,527	* 38,700
<b>Net rental real estate income (loss)</b>	<b>283,694</b>	<b>2,019</b>	<b>* 639</b>	<b>* -5,235</b>	<b>* -146</b>	<b>64,648</b>	<b>* 90</b>
Net income	344,768	5,906	6,055	54	* 72	95,491	* 90
Loss	61,073	* 3,887	* 5,416	* 5,289	* 218	* 30,843	0
<b>Other net rental income (loss)</b>	<b>30,903</b>	<b>* 1,673</b>	<b>* 995</b>	<b>0</b>	<b>0</b>	<b>6,303</b>	<b>488</b>
Net income	36,159	* 1,705	* 995	0	0	6,303	488
Loss	* 5,256	* 31	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>4,410,979</b>	<b>322,432</b>	<b>411,513</b>	<b>245,031</b>	<b>-261,896</b>	<b>358,734</b>	<b>455,068</b>
Net income	10,588,372	1,379,386	579,396	467,443	262,525	1,248,164	788,912
Loss	6,177,393	1,056,954	167,883	222,412	524,421	889,431	333,844

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>10,605</b>	<b>14,156</b>	<b>13,394</b>	<b>6,614</b>	<b>32,095</b>	<b>33,386</b>
<b>Number of partners</b>	<b>27,421</b>	<b>32,830</b>	<b>27,297</b>	<b>13,880</b>	<b>71,676</b>	<b>215,485</b>
<b>Total assets</b>	<b>14,718,247</b>	<b>9,774,827</b>	<b>2,087,894</b>	<b>3,737,724</b>	<b>7,740,335</b>	<b>21,927,003</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>61,503,026</b>	<b>11,506,883</b>	<b>4,064,611</b>	<b>7,502,261</b>	<b>14,742,468</b>	<b>33,894,096</b>
Business receipts	61,079,419	11,167,840	3,924,602	7,361,539	14,305,862	33,108,680
Ordinary income from other partnerships and fiduciaries	10,001	* 72,133	* 31	18,823	* 84,114	324,990
Farm net profit	0	0	0	0	0	* 1,148
Net gain, noncapital assets	86,216	500	* 238	* 74	2,401	26,038
Other income	327,391	266,410	139,740	121,826	350,091	433,240
<b>Total deductions</b>	<b>61,309,895</b>	<b>11,275,854</b>	<b>3,948,461</b>	<b>7,405,783</b>	<b>14,409,500</b>	<b>32,396,421</b>
Cost of good sold	54,469,316	6,375,129	2,203,127	4,802,161	9,829,919	22,233,509
Inventory, beginning of year	919,697	2,606,695	1,059,290	1,180,837	3,899,427	1,723,296
Purchases	53,758,343	5,877,406	2,150,210	4,651,260	8,795,332	19,611,574
Cost of labor	241,473	* 169,706	* 4,780	* 2,531	110,279	203,141
Additional inventory costs (section 263A)	88,744	22,341	* 16,837	* 38,222	49,908	111,759
Other costs	517,351	228,089	39,777	129,924	576,145	2,374,037
Less: Inventory, end of year	1,056,292	2,529,110	1,067,767	1,200,613	3,601,173	1,790,297
Salaries and wages	2,042,598	1,421,823	517,357	730,307	1,298,398	2,051,481
Guaranteed payments to partners	27,768	51,817	* 44,885	2,611	192,098	172,310
Rent paid	601,046	918,207	343,989	447,216	660,833	365,828
Interest paid	452,448	159,988	46,258	55,113	179,364	368,231
Taxes and licenses	459,420	234,091	81,240	124,146	215,964	281,748
Bad debts	9,315	24,511	* 1,011	32,885	12,384	243,904
Repairs and maintenance	294,916	51,788	25,752	56,183	71,923	182,818
Depreciation	845,970	144,546	109,573	169,885	226,877	621,151
Depletion	0	0	0	0	0	0
Retirement plans, etc.	13,020	25,260	* 147	* 7,347	8,064	51,816
Employee benefit programs	54,246	47,842	12,817	31,943	42,642	196,944
Ordinary loss from other partnerships and fiduciaries	* 4,250	* 2,189	* 6,941	0	* 15,312	* 50,755
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	5,557	* 72,452	* 32,111	0	* 2,047	* 293
Other deductions	2,030,026	1,746,211	523,252	945,987	1,653,676	5,575,634
<b>Ordinary business income (loss)</b>	<b>193,131</b>	<b>231,030</b>	<b>116,150</b>	<b>96,478</b>	<b>332,967</b>	<b>1,497,675</b>
Net income	748,475	787,380	214,942	250,990	917,866	2,614,745
Loss	555,344	556,351	98,792	154,512	584,898	1,117,070
<b>Portfolio income (loss) distributed directly to partners</b>	<b>43,368</b>	<b>5,223</b>	<b>3,905</b>	<b>8,951</b>	<b>73,526</b>	<b>115,047</b>
Interest income	31,700	4,555	3,883	8,495	25,472	87,789
Dividend income	108	* 13	* 23	* 456	* 300	1,755
Royalties	0	665	0	0	3,408	* 924
Net short-term capital gain (loss)	-272	0	0	0	* 28,175	* -399
Net long-term capital gain (loss)	11,832	-11	0	0	* 16,172	* 24,978
<b>Net rental real estate income (loss)</b>	<b>122,744</b>	<b>* 38,451</b>	<b>0</b>	<b>* 26,963</b>	<b>* 33,363</b>	<b>* 158</b>
Net income	138,164	* 38,451	0	* 26,963	* 33,363	* 158
Loss	* 15,420	0	0	0	0	0
<b>Other net rental income (loss)</b>	<b>2,201</b>	<b>1,893</b>	<b>0</b>	<b>0</b>	<b>* 410</b>	<b>* 16,940</b>
Net income	7,426	1,893	0	0	* 410	* 16,940
Loss	* 5,225	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>349,884</b>	<b>276,607</b>	<b>120,055</b>	<b>132,392</b>	<b>395,920</b>	<b>1,605,241</b>
Net income	878,441	817,466	215,126	284,479	953,302	2,713,733
Loss	528,556	540,859	95,071	152,087	557,382	1,108,492

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>50,551</b>	<b>7,501</b>	<b>1,895</b>	<b>22,030</b>	<b>2,634</b>	<b>483</b>	<b>* 43</b>
<b>Number of partners</b>	<b>1,258,967</b>	<b>15,321</b>	<b>69,416</b>	<b>48,344</b>	<b>8,360</b>	<b>1,058,449</b>	<b>* 177</b>
<b>Total assets</b>	<b>232,956,113</b>	<b>10,616,700</b>	<b>22,638,423</b>	<b>6,425,975</b>	<b>816,223</b>	<b>150,959,578</b>	<b>* 863,053</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>121,611,105</b>	<b>6,010,050</b>	<b>6,930,006</b>	<b>20,118,460</b>	<b>1,877,486</b>	<b>54,443,996</b>	<b>* 241,569</b>
Business receipts	117,516,025	5,964,567	6,802,701	18,894,566	1,860,827	52,475,887	* 232,760
Ordinary income from other partnerships and fiduciaries	1,643,465	699	* 59,450	* 996	0	1,304,353	0
Farm net profit	183	0	183	0	0	0	0
Net gain, noncapital assets	391,029	2,002	* 11,656	148,454	* 226	214,440	0
Other income	2,060,402	42,783	56,015	1,074,444	* 16,432	449,316	* 8,809
<b>Total deductions</b>	<b>119,879,444</b>	<b>6,578,991</b>	<b>6,822,608</b>	<b>19,821,257</b>	<b>1,792,570</b>	<b>53,092,066</b>	<b>* 256,782</b>
Cost of good sold	69,196,434	4,498,725	2,570,434	9,029,340	* 473,042	33,766,966	* 109,656
Inventory, beginning of year	3,045,583	908,276	* 124,684	105,850	1,152	1,018,211	* 3,265
Purchases	40,588,216	2,011,229	312,233	3,491,895	0	25,505,708	* 47,267
Cost of labor	2,850,553	151,410	* 359,057	427,782	* 148,488	* 47,176	0
Additional inventory costs (section 263A)	239,252	844	0	* 44,760	0	124,703	0
Other costs	25,567,636	1,542,751	1,842,210	5,073,038	* 324,466	8,879,488	* 62,990
Less: Inventory, end of year	3,094,806	115,784	* 67,751	113,984	1,064	1,808,319	* 3,867
Salaries and wages	7,065,714	219,192	363,861	2,612,412	308,643	757,561	* 37,566
Guaranteed payments to partners	508,326	* 11,949	* 11,213	246,271	* 180	* 32,025	0
Rent paid	2,162,600	91,763	114,048	567,049	43,272	369,815	* 14,423
Interest paid	4,202,735	140,574	320,889	159,999	31,776	2,659,578	* 4,221
Taxes and licenses	1,744,741	35,850	63,835	381,794	41,604	772,010	* 4,625
Bad debts	159,585	5,572	7,944	62,799	* 1,098	23,346	0
Repairs and maintenance	1,714,281	109,425	131,369	394,079	79,512	637,179	* 8,452
Depreciation	10,312,710	560,407	748,441	731,871	111,309	6,914,278	* 3,235
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	245,316	* 3,250	44,519	42,901	* 1,569	85,850	* 245
Employee benefit programs	610,669	14,647	88,699	104,719	* 24,242	106,247	* 910
Ordinary loss from other partnerships and fiduciaries	1,771,494	* 26,606	* 6,492	* 24,492	* 27	1,573,079	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	208,201	* 50,444	* 3,512	* 2,390	0	149,955	0
Other deductions	19,976,637	810,587	2,347,352	5,461,140	676,298	5,244,177	* 73,448
<b>Ordinary business income (loss)</b>	<b>1,731,661</b>	<b>-568,941</b>	<b>107,398</b>	<b>297,202</b>	<b>84,916</b>	<b>1,351,930</b>	<b>* -15,213</b>
Net income	8,934,684	116,191	864,912	755,966	105,375	4,644,670	* 22,250
Loss	7,203,022	685,132	757,514	458,763	* 20,459	3,292,739	* 37,463
<b>Portfolio income (loss) distributed directly to partners</b>	<b>40,881</b>	<b>-70,498</b>	<b>63,180</b>	<b>19,834</b>	<b>* 30</b>	<b>-16,903</b>	<b>* 278</b>
Interest income	399,057	7,372	20,612	20,551	* 120	318,773	* 19
Dividend income	124,658	* 6	33,198	* 665	44	69,884	* 260
Royalties	202	42	0	0	0	0	0
Net short-term capital gain (loss)	-4,376	32	* 4,459	* -1,859	-7	-6,368	0
Net long-term capital gain (loss)	-478,660	* -77,950	* 4,912	* 478	-127	-399,193	0
<b>Net rental real estate income (loss)</b>	<b>46,483</b>	<b>* 2,201</b>	<b>* -254</b>	<b>* 601</b>	<b>336</b>	<b>0</b>	<b>0</b>
Net income	61,781	2,236	* 725	* 615	336	0	0
Loss	* 15,298	* 35	* 979	14	0	0	0
<b>Other net rental income (loss)</b>	<b>-245,679</b>	<b>* -286,988</b>	<b>* -6,507</b>	<b>* 35,427</b>	<b>0</b>	<b>* 23,600</b>	<b>* 3</b>
Net income	85,538	0	3,982	* 46,736	0	* 23,600	* 3
Loss	331,217	* 286,988	* 10,490	* 11,309	0	0	0
<b>Total net income (loss) [1]</b>	<b>2,056,382</b>	<b>-846,308</b>	<b>154,446</b>	<b>354,446</b>	<b>85,415</b>	<b>1,764,188</b>	<b>* -14,932</b>
Net income	9,342,821	123,136	886,029	792,443	105,874	4,894,945	* 22,520
Loss	7,286,439	969,444	731,583	437,997	* 20,459	3,130,758	* 37,452

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>9,967</b>	<b>3,128</b>	<b>2,871</b>	<b>42,846</b>	<b>8,990</b>	<b>11,331</b>	<b>2,934</b>
<b>Number of partners</b>	<b>45,041</b>	<b>6,857</b>	<b>7,001</b>	<b>182,752</b>	<b>31,856</b>	<b>41,821</b>	<b>45,423</b>
<b>Total assets</b>	<b>21,856,982</b>	<b>* 479,505</b>	<b>18,299,674</b>	<b>630,077,457</b>	<b>22,968,960</b>	<b>29,778,220</b>	<b>79,899,552</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>17,718,470</b>	<b>921,161</b>	<b>13,349,908</b>	<b>261,153,490</b>	<b>15,016,730</b>	<b>19,406,760</b>	<b>36,828,255</b>
Business receipts	17,446,956	915,108	12,922,652	244,340,855	14,552,170	18,433,178	35,286,756
Ordinary income from other partnerships and fiduciaries	63,013	0	214,955	12,407,724	* 83,398	271,191	669,571
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	8,536	* 4,824	* 891	242,257	29,711	* 3,468	23,830
Other income	199,965	* 1,229	211,410	4,162,654	351,451	698,923	848,098
<b>Total deductions</b>	<b>18,037,882</b>	<b>933,911</b>	<b>12,543,376</b>	<b>236,131,773</b>	<b>15,440,645</b>	<b>21,232,185</b>	<b>35,079,462</b>
Cost of good sold	10,547,475	* 392,000	7,808,796	53,104,965	3,813,864	6,396,102	3,728,266
Inventory, beginning of year	246,750	0	637,396	4,928,226	399,062	1,396,606	* 868
Purchases	3,432,424	* 3,186	5,784,273	25,413,713	989,943	903,683	* 77,826
Cost of labor	1,562,230	* 89,847	64,562	851,171	419,304	* 142,696	* 45,770
Additional inventory costs (section 263A)	* 69,806	0	-860	441,259	22,765	* 61,992	0
Other costs	5,516,371	* 298,967	2,027,356	25,991,951	2,352,162	4,892,956	3,604,277
Less: Inventory, end of year	280,106	0	703,931	4,521,355	369,372	1,001,832	* 475
Salaries and wages	1,737,363	* 182,648	846,467	23,646,554	3,493,533	1,424,156	3,874,466
Guaranteed payments to partners	181,377	* 5,746	* 19,565	831,570	142,602	225,160	30,724
Rent paid	272,873	* 31,465	657,894	7,945,291	353,253	522,379	415,717
Interest paid	681,175	* 18,454	186,068	10,138,907	417,030	514,599	3,009,427
Taxes and licenses	239,073	20,883	185,067	6,051,009	347,503	186,672	591,695
Bad debts	48,402	* 702	9,722	2,720,885	131,240	19,052	487,592
Repairs and maintenance	186,577	* 7,113	160,573	2,416,257	113,051	61,128	319,733
Depreciation	714,876	11,040	517,253	25,269,016	436,248	783,395	2,895,664
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	43,937	* 1,411	21,636	1,430,521	82,728	12,667	96,068
Employee benefit programs	179,260	* 3,291	88,654	1,865,487	357,422	57,843	310,803
Ordinary loss from other partnerships and fiduciaries	* 116,501	0	* 24,298	2,299,773	* 79,838	1,040,900	273,850
Farm net loss	0	0	0	* 25	0	0	0
Net loss, noncapital assets	* 713	* 73	* 1,114	216,141	4,656	* 89,101	44,453
Other deductions	3,088,280	259,086	2,016,269	98,195,371	5,667,677	9,899,031	19,001,004
<b>Ordinary business income (loss)</b>	<b>-319,412</b>	<b>-12,750</b>	<b>806,532</b>	<b>25,021,717</b>	<b>-423,916</b>	<b>-1,825,425</b>	<b>1,748,793</b>
Net income	1,227,577	* 24,194	1,173,551	40,349,369	1,128,397	2,295,219	5,434,255
Loss	1,546,989	* 36,945	367,019	15,327,652	1,552,313	4,120,645	3,685,462
<b>Portfolio income (loss) distributed directly to partners</b>	<b>16,705</b>	<b>* 197</b>	<b>28,058</b>	<b>7,390,635</b>	<b>513,803</b>	<b>571,345</b>	<b>347,351</b>
Interest income	16,494	* 192	14,925	5,579,053	94,145	63,081	345,310
Dividend income	6,290	* 6	* 14,305	288,114	1,621	15,340	94,732
Royalties	0	0	160	771,229	141,810	208,534	17,164
Net short-term capital gain (loss)	* -466	0	* -167	-15,310	* -3,339	-9,624	* 11,080
Net long-term capital gain (loss)	* -5,614	0	* -1,165	767,549	279,566	294,014	-120,935
<b>Net rental real estate income (loss)</b>	<b>* 15,331</b>	<b>0</b>	<b>* 28,269</b>	<b>33,084</b>	<b>10,135</b>	<b>* 2,154</b>	<b>-39</b>
Net income	* 29,600	0	* 28,269	48,277	12,680	* 5,864	101
Loss	* 14,269	0	0	15,193	* 2,544	* 3,710	140
<b>Other net rental income (loss)</b>	<b>* -1,610</b>	<b>0</b>	<b>* -9,604</b>	<b>1,246,509</b>	<b>* 12,075</b>	<b>* 21,536</b>	<b>* 2,742</b>
Net income	* 3,082	0	* 8,135	2,160,526	* 12,075	* 21,536	* 2,742
Loss	* 4,691	0	* 17,739	914,017	0	0	0
<b>Total net income (loss) [1]</b>	<b>-282,907</b>	<b>-12,553</b>	<b>854,587</b>	<b>32,939,705</b>	<b>-164,129</b>	<b>-1,514,780</b>	<b>2,208,702</b>
Net income	1,270,831	* 24,239	1,222,804	48,056,268	1,284,087	2,551,263	5,747,126
Loss	1,553,738	* 36,792	368,217	15,116,563	1,448,216	4,066,043	3,538,424

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>4,845</b>	<b>3,360</b>	<b>11,387</b>	<b>313,203</b>	<b>49</b>	<b>22,661</b>	<b>2,798</b>
<b>Number of partners</b>	<b>19,236</b>	<b>10,047</b>	<b>34,367</b>	<b>5,647,231</b>	<b>247</b>	<b>142,327</b>	<b>8,390</b>
<b>Total assets</b>	<b>480,799,953</b>	<b>6,166,733</b>	<b>10,464,039</b>	<b>10,219,463,922</b>	<b>* 20,686,902</b>	<b>235,898,430</b>	<b>30,060,620</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>174,383,409</b>	<b>3,981,194</b>	<b>11,537,142</b>	<b>306,757,704</b>	<b>* 1,892,245</b>	<b>46,312,038</b>	<b>7,529,197</b>
Business receipts	161,271,041	3,405,290	11,392,420	154,239,027	* 1,351,012	14,896,423	7,034,432
Ordinary income from other partnerships and fiduciaries	11,055,101	* 241,590	86,872	31,902,356	* 59,924	460,494	* 73,654
Farm net profit	0	0	0	* 50,532	0	0	0
Net gain, noncapital assets	185,236	4	* 8	4,959,668	0	368,233	* 158
Other income	1,872,031	334,310	57,842	115,606,121	* 481,310	30,586,889	420,953
<b>Total deductions</b>	<b>151,402,574</b>	<b>3,512,038</b>	<b>9,464,869</b>	<b>301,731,428</b>	<b>* 1,642,683</b>	<b>48,501,866</b>	<b>6,223,767</b>
Cost of good sold	36,854,086	907,057	1,405,590	32,391,259	* 465,940	4,013,967	504,339
Inventory, beginning of year	3,113,744	* 509	* 17,437	4,632,788	4	196,505	* 2,680
Purchases	22,761,414	* 407,201	273,647	25,208,493	229,680	3,513,220	* 123,571
Cost of labor	130,324	* 18,255	* 94,822	859,011	0	* 16,541	* 38,124
Additional inventory costs (section 263A)	330,701	0	* 25,801	383,739	0	162	* 53,082
Other costs	13,647,659	482,609	1,012,287	6,383,890	* 236,430	503,067	* 289,862
Less: Inventory, end of year	3,129,756	* 1,517	* 18,403	5,076,661	174	* 215,527	* 2,981
Salaries and wages	11,638,689	923,411	2,292,299	53,434,494	* 368,306	2,604,274	1,091,463
Guaranteed payments to partners	191,352	* 58,536	183,197	8,298,373	21,662	348,439	* 241,271
Rent paid	6,261,995	75,480	316,468	4,725,848	* 43,716	388,594	179,140
Interest paid	5,528,329	201,618	467,903	22,164,530	* 75,066	6,156,095	364,825
Taxes and licenses	4,593,923	74,260	256,957	3,605,021	* 2,674	281,137	97,717
Bad debts	2,004,726	52,743	25,531	23,398,474	* 13,909	21,131,027	84,457
Repairs and maintenance	1,771,527	13,023	137,796	636,111	* 1,888	73,064	54,251
Depreciation	20,701,492	70,696	381,521	4,093,542	* 8,125	660,914	196,600
Depletion	0	0	0	* 16,085	0	0	0
Retirement plans, etc.	1,178,481	* 11,766	48,811	1,131,086	* 31,390	38,095	* 10,428
Employee benefit programs	931,167	49,286	158,966	2,523,694	* 21,101	204,178	56,192
Ordinary loss from other partnerships and fiduciaries	838,787	0	* 66,398	36,209,155	0	448,877	* 17,932
Farm net loss	0	0	* 25	67,183	0	0	0
Net loss, noncapital assets	74,925	* 2,951	54	6,404,400	* 49,436	115,974	* 676
Other deductions	58,833,095	1,071,211	3,723,353	102,632,174	* 539,470	12,037,230	3,324,475
<b>Ordinary business income (loss)</b>	<b>22,980,835</b>	<b>469,156</b>	<b>2,072,274</b>	<b>5,026,276</b>	<b>* 249,562</b>	<b>-2,189,828</b>	<b>1,305,431</b>
Net income	27,970,889	602,219	2,918,390	88,876,075	* 259,912	3,603,308	1,635,303
Loss	4,990,053	133,063	846,116	83,849,799	* 10,350	5,793,136	329,872
<b>Portfolio income (loss) distributed directly to partners</b>	<b>5,694,862</b>	<b>14,266</b>	<b>249,008</b>	<b>153,390,256</b>	<b>* 48,114</b>	<b>3,608,120</b>	<b>125,808</b>
Interest income	5,037,138	13,844	25,534	138,778,811	* 16,184	2,407,666	39,276
Dividend income	158,625	* 421	* 17,375	60,744,983	28,410	1,961,580	* 1,429
Royalties	305,508	0	* 98,213	5,308,569	0	* 35	0
Net short-term capital gain (loss)	* -13,247	0	* -179	65,187,076	1,495	33,903	* 7,480
Net long-term capital gain (loss)	206,838	1	* 108,065	-116,629,183	2,025	-795,064	* 77,623
<b>Net rental real estate income (loss)</b>	<b>* 9,410</b>	<b>* 4,760</b>	<b>* 6,664</b>	<b>-3,890,371</b>	<b>1</b>	<b>-24,627</b>	<b>* -277</b>
Net income	* 18,208	* 4,760	6,665	1,637,462	1	82,170	* 191
Loss	* 8,799	0	[2]	5,527,833	0	106,797	* 468
<b>Other net rental income (loss)</b>	<b>1,195,804</b>	<b>0</b>	<b>* 14,352</b>	<b>1,436,434</b>	<b>0</b>	<b>* 1,766,783</b>	<b>0</b>
Net income	2,109,815	0	* 14,358	2,418,811	0	* 1,838,064	0
Loss	914,011	0	* 6	982,377	0	* 71,281	0
<b>Total net income (loss) [1]</b>	<b>29,687,319</b>	<b>488,181</b>	<b>2,234,412</b>	<b>207,404,702</b>	<b>294,157</b>	<b>3,921,610</b>	<b>1,345,859</b>
Net income	34,782,875	619,987	3,070,930	280,051,555	* 304,507	8,195,847	1,657,185
Loss	5,095,556	131,807	836,518	72,646,853	* 10,350	4,274,237	311,326

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
(84)	(85)	(86)	(87)	(88)	(89)	
<b>Number of partnerships</b>	<b>229,672</b>	<b>9,830</b>	<b>219,842</b>	<b>12,829</b>	<b>45,194</b>	<b>1,524,297</b>
<b>Number of partners</b>	<b>3,937,464</b>	<b>147,728</b>	<b>3,789,736</b>	<b>50,845</b>	<b>1,507,958</b>	<b>7,052,342</b>
<b>Total assets</b>	<b>8,781,237,725</b>	<b>1,312,227,437</b>	<b>7,469,010,288</b>	<b>20,091,828</b>	<b>1,131,488,418</b>	<b>4,457,418,161</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>217,734,108</b>	<b>66,760,227</b>	<b>150,973,881</b>	<b>20,810,078</b>	<b>12,480,037</b>	<b>140,839,317</b>
Business receipts	106,366,790	29,080,527	77,286,263	20,165,340	4,425,030	118,889,923
Ordinary income from other partnerships and fiduciaries	25,700,842	1,588,720	24,112,122	45,524	5,561,918	4,936,019
Farm net profit	* 49,348	0	* 49,348	0	* 1,184	* 127,689
Net gain, noncapital assets	4,474,361	140,924	4,333,437	* 14,700	102,216	1,951,879
Other income	81,142,767	35,950,056	45,192,711	584,513	2,389,689	14,933,806
<b>Total deductions</b>	<b>210,488,553</b>	<b>61,213,339</b>	<b>149,275,214</b>	<b>19,015,766</b>	<b>15,858,792</b>	<b>174,618,994</b>
Cost of good sold	23,004,009	9,537,383	13,466,626	3,026,796	1,376,208	71,503,777
Inventory, beginning of year	4,365,070	424,069	3,941,001	0	* 68,528	46,755,225
Purchases	19,384,316	8,742,499	10,641,817	* 485,339	1,472,367	27,848,141
Cost of labor	652,803	26,039	626,764	* 135,838	* 15,704	1,319,607
Additional inventory costs (section 263A)	105,052	6,051	99,001	* 225,173	* 270	2,270,687
Other costs	2,759,070	623,838	2,135,232	2,180,446	415,015	38,704,260
Less: Inventory, end of year	4,262,302	285,113	3,977,189	0	* 595,677	45,394,143
Salaries and wages	44,642,131	16,962,623	27,679,507	3,976,906	751,414	12,824,733
Guaranteed payments to partners	6,816,966	1,510,644	5,306,321	540,112	329,924	1,754,218
Rent paid	3,597,638	1,187,678	2,409,960	445,574	71,187	3,064,807
Interest paid	14,033,718	5,864,059	8,169,660	125,459	1,409,367	10,754,376
Taxes and licenses	2,839,551	1,102,005	1,737,545	324,322	59,619	2,950,772
Bad debts	1,611,222	72,862	1,538,360	131,693	426,166	2,133,595
Repairs and maintenance	409,094	191,173	217,921	83,466	14,348	1,263,612
Depreciation	2,802,796	783,098	2,019,698	180,821	244,285	12,341,520
Depletion	* 16,085	14,894	* 1,191	0	0	* 16,989
Retirement plans, etc.	950,342	583,816	366,525	87,043	13,789	101,015
Employee benefit programs	1,972,041	1,017,770	954,271	236,593	33,589	673,733
Ordinary loss from other partnerships and fiduciaries	32,527,669	489,356	32,038,313	* 19,522	3,195,154	20,182,964
Farm net loss	61,613	* 748	60,866	0	* 5,570	231,156
Net loss, noncapital assets	5,852,381	632,360	5,220,021	* 18,261	* 367,671	2,898,978
Other deductions	69,351,297	21,262,870	48,088,428	9,819,200	7,560,501	31,922,748
<b>Ordinary business income (loss)</b>	<b>7,245,555</b>	<b>5,546,888</b>	<b>1,698,667</b>	<b>1,794,312</b>	<b>-3,378,755</b>	<b>-33,779,677</b>
Net income	78,138,468	11,843,987	66,294,481	2,915,690	2,323,395	23,000,317
Loss	70,892,914	6,297,099	64,595,814	1,121,378	5,702,150	56,779,994
<b>Portfolio income (loss) distributed directly to partners</b>	<b>157,711,159</b>	<b>6,824,847</b>	<b>150,886,312</b>	<b>207,496</b>	<b>-8,310,441</b>	<b>20,078,859</b>
Interest income	119,934,360	4,818,626	115,115,733	223,119	16,158,207	15,725,121
Dividend income	47,105,495	1,115,281	45,990,214	9,120	11,638,949	4,194,575
Royalties	4,159,417	6,654	4,152,763	0	1,149,117	1,929,711
Net short-term capital gain (loss)	65,347,653	1,546,442	63,801,211	* -29,465	-173,990	-871,726
Net long-term capital gain (loss)	-78,835,766	-662,156	-78,173,610	4,723	-37,082,724	-898,822
<b>Net rental real estate income (loss)</b>	<b>-3,654,541</b>	<b>-16,693</b>	<b>-3,637,848</b>	<b>* -6,283</b>	<b>-204,644</b>	<b>1,411,090</b>
Net income	1,352,611	7,306	1,345,305	99	202,390	91,814,040
Loss	5,007,152	23,999	4,983,153	* 6,382	407,034	90,402,950
<b>Other net rental income (loss)</b>	<b>-276,762</b>	<b>26,795</b>	<b>-303,557</b>	<b>* -1,454</b>	<b>-52,133</b>	<b>-1,481,302</b>
Net income	463,172	31,815	431,358	0	117,575	2,974,979
Loss	739,934	* 5,020	734,914	* 1,454	169,708	4,456,281
<b>Total net income (loss) [1]</b>	<b>174,513,524</b>	<b>11,497,551</b>	<b>163,015,973</b>	<b>2,018,813</b>	<b>25,310,740</b>	<b>-12,000,482</b>
Net income	236,567,512	16,581,066	219,986,446	3,013,497	30,313,008	128,346,778
Loss	62,053,988	5,083,514	56,970,474	994,684	5,002,268	140,347,260

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except Miniwarehouses)	Lessors of Miniwarehouses and Self-Storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>Number of partnerships</b>	<b>1,488,848</b>	<b>436,412</b>	<b>533,242</b>	<b>20,490</b>	<b>98,050</b>	<b>400,653</b>
<b>Number of partners</b>	<b>6,918,375</b>	<b>2,121,556</b>	<b>2,339,595</b>	<b>69,563</b>	<b>556,050</b>	<b>1,831,611</b>
<b>Total assets</b>	<b>4,334,998,607</b>	<b>1,076,425,469</b>	<b>1,805,448,694</b>	<b>52,460,333</b>	<b>215,070,132</b>	<b>1,185,593,978</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>111,420,853</b>	<b>7,371,807</b>	<b>10,261,206</b>	<b>988,953</b>	<b>4,259,493</b>	<b>88,539,395</b>
Business receipts	93,795,043	5,865,815	7,929,087	971,626	3,069,894	75,958,621
Ordinary income from other partnerships and fiduciaries	4,747,551	605,767	626,578	* 384	623,095	2,891,727
Farm net profit	* 127,689	* 9,276	* 5,848	0	* 14,501	* 98,064
Net gain, noncapital assets	567,039	108,074	133,638	* 6,838	* 33,413	285,076
Other income	12,183,531	782,874	1,566,055	10,106	518,591	9,305,906
<b>Total deductions</b>	<b>150,952,336</b>	<b>10,607,827</b>	<b>14,409,756</b>	<b>1,058,737</b>	<b>5,112,562</b>	<b>119,763,453</b>
Cost of good sold	65,944,410	3,392,618	4,166,814	162,715	1,459,442	56,762,821
Inventory, beginning of year	45,960,520	2,086,633	2,763,676	* 11,610	465,997	40,632,603
Purchases	25,346,013	1,249,639	2,887,576	* 123,115	1,166,231	19,919,452
Cost of labor	1,042,443	* 39,617	* 101,988	* 72	* 32,210	868,555
Additional inventory costs (section 263A)	2,206,714	* 167,776	* 185,397	0	* 5,288	1,848,252
Other costs	35,946,447	1,346,148	1,571,430	* 62,686	263,717	32,702,467
Less: Inventory, end of year	44,557,726	1,497,196	3,343,253	* 34,768	474,001	39,208,508
Salaries and wages	10,515,949	818,193	808,566	* 89,376	397,615	8,402,199
Guaranteed payments to partners	1,598,298	24,162	262,531	0	36,889	1,274,717
Rent paid	2,278,223	138,615	341,287	* 34,835	217,131	1,546,355
Interest paid	9,267,202	880,700	1,333,519	107,516	455,506	6,489,961
Taxes and licenses	2,600,604	315,898	368,552	52,300	125,275	1,738,579
Bad debts	1,826,586	94,403	138,796	* 8,627	3,544	1,581,217
Repairs and maintenance	905,130	138,109	125,920	* 18,979	25,289	596,834
Depreciation	4,227,315	745,595	915,217	* 98,806	393,241	2,074,456
Depletion	* 10,303	0	0	0	1,230	* 9,073
Retirement plans, etc.	69,332	4,574	8,054	0	* 334	56,370
Employee benefit programs	436,740	40,102	33,069	* 2,580	15,821	345,169
Ordinary loss from other partnerships and fiduciaries	20,111,868	2,064,159	2,406,842	* 28,009	748,500	14,864,358
Farm net loss	231,156	* 17,760	* 1,092	0	* 143,677	* 68,627
Net loss, noncapital assets	2,894,430	23,850	281,692	* 465	* 12,093	2,576,330
Other deductions	28,034,789	1,909,090	3,217,806	454,531	1,076,974	21,376,387
<b>Ordinary business income (loss)</b>	<b>-39,531,483</b>	<b>-3,236,021</b>	<b>-4,148,551</b>	<b>-69,784</b>	<b>-853,069</b>	<b>-31,224,058</b>
Net income	14,479,652	1,248,152	1,777,600	47,310	914,524	10,492,067
Loss	54,011,135	4,484,173	5,926,150	117,094	1,767,593	41,716,125
<b>Portfolio income (loss) distributed directly to partners</b>	<b>17,567,097</b>	<b>3,085,452</b>	<b>5,547,122</b>	<b>69,450</b>	<b>1,476,335</b>	<b>7,388,738</b>
Interest income	14,761,914	2,156,604	3,762,361	48,963	759,705	8,034,282
Dividend income	4,122,129	499,962	1,340,994	* 12,289	140,877	2,128,006
Royalties	547,016	37,436	48,622	* 17	182,131	278,809
Net short-term capital gain (loss)	-873,806	395,927	-103,854	0	24,889	-1,190,768
Net long-term capital gain (loss)	-990,156	-4,478	498,999	* 8,181	368,733	-1,861,591
<b>Net rental real estate income (loss)</b>	<b>1,288,781</b>	<b>-14,082,624</b>	<b>29,660,656</b>	<b>503,329</b>	<b>-6,286</b>	<b>-14,786,295</b>
Net income	91,583,371	20,013,345	56,190,738	1,265,762	4,316,560	9,796,966
Loss	90,294,590	34,095,968	26,530,082	762,433	4,322,847	24,583,261
<b>Other net rental income (loss)</b>	<b>-217,455</b>	<b>-81,838</b>	<b>-6,727</b>	<b>* -56,110</b>	<b>-112,176</b>	<b>39,395</b>
Net income	583,351	52,705	225,826	* 2,063	108,189	194,569
Loss	800,806	* 134,543	232,552	* 58,173	* 220,365	155,173
<b>Total net income (loss) [1]</b>	<b>-19,029,098</b>	<b>-14,706,479</b>	<b>30,657,356</b>	<b>438,705</b>	<b>111,181</b>	<b>-35,529,861</b>
Net income	115,712,202	22,379,060	60,685,756	1,348,964	5,893,188	25,405,234
Loss	134,741,300	37,085,539	30,028,400	910,260	5,782,006	60,935,095

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
<b>Number of partnerships</b>	<b>32,046</b>	<b>3,402</b>	<b>189,070</b>	<b>23,552</b>	<b>19,128</b>	<b>19,741</b>	<b>5,197</b>
<b>Number of partners</b>	<b>123,278</b>	<b>10,689</b>	<b>675,316</b>	<b>154,823</b>	<b>77,925</b>	<b>56,228</b>	<b>10,720</b>
<b>Total assets</b>	<b>105,797,067</b>	<b>16,622,487</b>	<b>184,599,943</b>	<b>36,633,001</b>	<b>15,803,273</b>	<b>10,910,951</b>	<b>1,070,923</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>22,846,969</b>	<b>6,571,495</b>	<b>377,236,553</b>	<b>136,979,375</b>	<b>59,550,651</b>	<b>28,791,037</b>	<b>1,856,081</b>
Business receipts	19,522,818	* 5,572,062	361,312,070	135,367,366	59,047,492	26,794,159	1,831,694
Ordinary income from other partnerships and fiduciaries	* 29,297	* 159,171	5,410,158	127,107	82,564	139,043	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,383,252	* 1,588	165,290	4,040	8,185	4,771	* 30
Other income	1,911,602	838,673	10,349,035	1,480,862	412,411	1,853,064	24,357
<b>Total deductions</b>	<b>22,856,243</b>	<b>810,415</b>	<b>299,467,022</b>	<b>88,885,711</b>	<b>46,405,832</b>	<b>26,153,684</b>	<b>1,673,424</b>
Cost of good sold	5,536,613	* 22,754	67,503,539	1,812,946	4,477,761	12,040,610	831,212
Inventory, beginning of year	794,705	0	1,830,255	0	* 759	* 4,951	* 62,620
Purchases	2,480,197	21,932	22,893,922	* 14,155	* 94,611	1,352,866	* 298,843
Cost of labor	277,164	0	12,054,712	* 508,559	3,238,843	3,203,179	* 115,352
Additional inventory costs (section 263A)	63,973	0	407,600	0	* 53,907	* 19,886	* 11,803
Other costs	2,756,990	* 823	32,213,723	1,290,232	1,090,399	7,480,388	419,085
Less: Inventory, end of year	836,416	0	1,896,672	0	* 759	* 20,661	* 76,490
Salaries and wages	2,227,855	* 80,929	91,822,861	39,622,079	19,505,713	4,613,990	209,265
Guaranteed payments to partners	103,811	* 52,109	18,760,213	9,521,984	3,305,846	1,163,011	* 43,653
Rent paid	710,746	* 75,838	14,705,355	8,946,552	2,097,475	770,867	66,471
Interest paid	1,421,664	* 65,510	2,010,311	339,401	279,080	83,007	44,985
Taxes and licenses	336,421	13,747	8,064,322	3,487,147	1,648,213	461,558	27,437
Bad debts	306,079	* 930	891,126	172,360	10,003	34,369	* 7,546
Repairs and maintenance	357,888	* 595	1,334,861	635,593	197,402	156,548	6,731
Depreciation	8,078,325	* 35,880	4,210,850	1,513,412	515,826	488,884	27,867
Depletion	0	6,686	* 5,428	0	0	0	0
Retirement plans, etc.	30,375	* 1,309	3,835,408	1,547,525	955,467	123,592	* 1,828
Employee benefit programs	236,148	* 845	5,100,855	2,111,256	908,533	463,645	15,883
Ordinary loss from other partnerships and fiduciaries	71,096	0	995,730	11,721	15,409	6,831	* 1,641
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 4,548	0	165,232	80,687	959	11,708	0
Other deductions	3,434,675	453,283	80,060,932	19,083,049	12,488,147	5,735,063	388,906
<b>Ordinary business income (loss)</b>	<b>-9,274</b>	<b>5,761,080</b>	<b>77,769,531</b>	<b>48,093,664</b>	<b>13,144,819</b>	<b>2,637,353</b>	<b>182,656</b>
Net income	2,748,480	5,772,186	86,366,161	48,367,952	13,195,387	3,126,276	290,239
Loss	2,757,754	* 11,106	8,596,630	274,288	50,568	488,923	* 107,583
<b>Portfolio income (loss) distributed directly to partners</b>	<b>975,126</b>	<b>1,536,637</b>	<b>3,066,050</b>	<b>156,178</b>	<b>90,694</b>	<b>37,138</b>	<b>1,568</b>
Interest income	869,758	93,450	751,341	60,421	60,547	23,580	1,562
Dividend income	72,398	48	302,917	26,974	16,184	8,184	0
Royalties	* 2	1,382,693	371,979	603	* 4,775	* 2,147	* 6
Net short-term capital gain (loss)	* 2,080	0	379,617	5,444	55	* -18,472	0
Net long-term capital gain (loss)	* 30,888	* 60,446	1,260,195	62,734	9,134	* 21,699	0
<b>Net rental real estate income (loss)</b>	<b>115,790</b>	<b>* 6,519</b>	<b>-378,223</b>	<b>-3,599</b>	<b>28,697</b>	<b>* -45</b>	<b>0</b>
Net income	224,149	* 6,519	72,481	20,613	* 31,923	* 358	0
Loss	108,359	0	450,704	24,211	* 3,226	* 403	0
<b>Other net rental income (loss)</b>	<b>-1,183,520</b>	<b>* -80,328</b>	<b>117,067</b>	<b>-1,314</b>	<b>0</b>	<b>[2]</b>	<b>0</b>
Net income	2,391,628	0	121,119	* 991	0	[2]	0
Loss	3,575,148	* 80,328	4,052	* 2,305	0	0	0
<b>Total net income (loss) [1]</b>	<b>-134,846</b>	<b>7,163,462</b>	<b>78,934,612</b>	<b>48,176,751</b>	<b>13,255,021</b>	<b>2,671,219</b>	<b>184,224</b>
Net income	5,379,761	7,254,815	87,571,557	48,460,323	13,286,831	3,156,457	291,807
Loss	5,514,607	* 91,353	8,636,945	283,573	31,810	485,238	* 107,583

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
<b>Number of partnerships</b>	<b>25,227</b>	<b>96,226</b>	<b>48,165</b>	<b>13,314</b>	<b>34,747</b>	<b>17,230</b>
<b>Number of partners</b>	<b>73,161</b>	<b>302,459</b>	<b>161,208</b>	<b>32,248</b>	<b>109,004</b>	<b>932,091</b>
<b>Total assets</b>	<b>12,382,093</b>	<b>107,799,702</b>	<b>58,332,106</b>	<b>14,975,022</b>	<b>34,492,573</b>	<b>515,257,713</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>18,602,576</b>	<b>131,456,834</b>	<b>66,825,405</b>	<b>18,178,897</b>	<b>46,452,532</b>	<b>39,913,107</b>
Business receipts	18,139,895	120,131,464	60,618,509	18,046,804	41,466,152	18,958,188
Ordinary income from other partnerships and fiduciaries	* 20,223	5,041,222	2,624,606	* 18,400	2,398,215	13,974,260
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	* 965	147,299	132,183	12,428	2,688	293,160
Other income	441,493	6,136,849	3,450,108	101,265	2,585,477	6,687,499
<b>Total deductions</b>	<b>18,101,137</b>	<b>118,247,235</b>	<b>58,318,565</b>	<b>16,273,367</b>	<b>43,655,303</b>	<b>43,320,280</b>
Cost of good sold	5,791,212	42,549,799	15,688,334	7,837,436	19,024,029	6,923,246
Inventory, beginning of year	364,540	1,397,385	400,152	63,616	933,617	1,112,037
Purchases	1,852,172	19,281,275	3,580,368	2,989,986	12,710,921	4,818,007
Cost of labor	1,643,135	3,345,644	1,791,210	262,229	1,292,206	811,256
Additional inventory costs (section 263A)	* 149,268	172,736	* 45,978	* 85,705	41,053	24,881
Other costs	2,049,277	19,884,341	10,397,081	4,494,691	4,992,569	1,248,739
Less: Inventory, end of year	267,179	1,531,583	526,455	58,790	946,337	1,091,674
Salaries and wages	4,360,423	23,511,391	14,770,711	2,632,365	6,108,315	3,720,385
Guaranteed payments to partners	796,142	3,929,576	2,614,176	363,369	952,031	313,635
Rent paid	367,340	2,456,651	1,221,671	360,895	874,085	545,032
Interest paid	107,411	1,156,427	546,324	127,836	482,267	2,759,601
Taxes and licenses	401,899	2,038,067	1,225,630	252,329	560,109	318,273
Bad debts	42,105	624,743	99,886	245,435	279,423	781,535
Repairs and maintenance	39,373	299,214	132,673	43,682	122,860	120,818
Depreciation	440,652	1,224,209	618,429	174,174	431,607	889,661
Depletion	0	* 5,428	* 5,428	0	0	4,626
Retirement plans, etc.	101,611	1,105,385	737,714	46,354	321,317	43,511
Employee benefit programs	304,341	1,297,198	826,794	128,602	341,801	240,985
Ordinary loss from other partnerships and fiduciaries	* 37,561	922,567	432,399	3,331	486,837	16,342,467
Farm net loss	0	0	0	0	0	* 7,110
Net loss, noncapital assets	* 34,880	36,998	35,450	669	880	232,740
Other deductions	5,276,187	37,089,581	19,362,947	4,056,888	13,669,745	10,076,655
<b>Ordinary business income (loss)</b>	<b>501,439</b>	<b>13,209,599</b>	<b>8,506,840</b>	<b>1,905,530</b>	<b>2,797,229</b>	<b>-3,407,174</b>
Net income	2,143,196	19,243,111	10,562,942	2,333,299	6,346,869	16,618,582
Loss	1,641,757	6,033,512	2,056,102	427,769	3,549,640	20,025,756
<b>Portfolio income (loss) distributed directly to partners</b>	<b>168,060</b>	<b>2,612,412</b>	<b>1,404,521</b>	<b>133,975</b>	<b>1,073,916</b>	<b>13,585,306</b>
Interest income	59,184	546,048	319,895	47,913	178,240	8,472,260
Dividend income	6,455	245,119	212,643	888	31,589	6,224,493
Royalties	0	364,447	35,182	* 6	329,260	303,568
Net short-term capital gain (loss)	* 2,765	389,825	357,967	* 796	31,062	-1,439,547
Net long-term capital gain (loss)	* 99,656	1,066,972	478,834	84,373	503,765	24,531
<b>Net rental real estate income (loss)</b>	<b>* -1,323</b>	<b>-401,954</b>	<b>-301,777</b>	<b>* -27,364</b>	<b>-72,813</b>	<b>-68,859</b>
Net income	* 53	19,535	14,181	* 34	* 5,320	583,106
Loss	* 1,376	421,488	315,958	* 27,399	78,132	651,965
<b>Other net rental income (loss)</b>	<b>* -365</b>	<b>118,746</b>	<b>16,513</b>	<b>* 50,216</b>	<b>52,017</b>	<b>1,593,499</b>
Net income	0	120,128	17,846	* 50,216	* 52,065	1,792,827
Loss	* 365	1,381	* 1,333	0	* 48	199,327
<b>Total net income (loss) [1]</b>	<b>565,390</b>	<b>14,082,007</b>	<b>8,789,296</b>	<b>1,977,188</b>	<b>3,315,522</b>	<b>13,117,788</b>
Net income	2,198,631	20,177,508	10,973,850	2,376,598	6,827,060	28,506,549
Loss	1,633,241	6,095,501	2,184,553	399,410	3,511,538	15,388,761

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>Number of partnerships</b>	<b>74,607</b>	<b>71,366</b>	<b>3,241</b>	<b>11,239</b>	<b>69,566</b>	<b>22,444</b>	<b>13,104</b>
<b>Number of partners</b>	<b>201,645</b>	<b>170,968</b>	<b>30,677</b>	<b>26,642</b>	<b>314,117</b>	<b>93,078</b>	<b>32,408</b>
<b>Total assets</b>	<b>56,656,042</b>	<b>48,558,303</b>	<b>8,097,739</b>	<b>3,609,804</b>	<b>123,249,203</b>	<b>11,579,323</b>	<b>2,582,330</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>74,244,552</b>	<b>64,826,870</b>	<b>9,417,682</b>	<b>4,554,875</b>	<b>206,457,974</b>	<b>59,964,829</b>	<b>8,760,805</b>
Business receipts	67,091,942	58,039,616	9,052,326	4,449,878	195,222,633	53,054,558	8,324,930
Ordinary income from other partnerships and fiduciaries	338,275	334,349	* 3,926	* 45,552	2,103,789	414,668	* 247,401
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	99,125	8,586	90,539	* 2	51,262	6,871	* 4,477
Other income	6,715,210	6,444,319	270,892	59,444	9,080,291	6,488,732	183,997
<b>Total deductions</b>	<b>71,287,117</b>	<b>62,173,313</b>	<b>9,113,804</b>	<b>4,397,505</b>	<b>180,346,986</b>	<b>47,064,221</b>	<b>7,344,174</b>
Cost of good sold	26,602,118	22,686,318	3,915,801	1,138,123	10,083,038	1,989,438	692,220
Inventory, beginning of year	530,360	483,659	46,701	34,637	437,453	25,615	44,723
Purchases	3,977,189	3,628,183	349,006	101,280	3,182,655	586,051	326,127
Cost of labor	11,523,685	10,908,786	614,899	326,403	2,670,420	267,557	* 43,111
Additional inventory costs (section 263A)	735,263	735,388	-125	* 33	149,059	* 28,912	0
Other costs	10,358,313	7,387,739	2,970,574	703,520	4,022,169	1,106,186	330,730
Less: Inventory, end of year	522,692	457,438	65,255	27,751	378,717	24,884	52,472
Salaries and wages	15,876,970	14,885,797	991,172	1,134,694	50,853,792	13,315,736	2,328,987
Guaranteed payments to partners	853,362	813,656	39,706	54,657	6,838,183	5,528,416	430,488
Rent paid	1,472,750	1,361,302	111,448	296,176	8,776,168	2,451,765	419,213
Interest paid	1,242,113	1,103,139	138,974	62,943	3,207,129	241,888	52,813
Taxes and licenses	1,689,372	1,530,508	158,864	117,347	6,002,579	1,055,313	232,680
Bad debts	337,305	243,372	93,932	44,045	4,183,480	190,920	8,980
Repairs and maintenance	478,599	330,154	148,445	22,600	2,409,185	375,682	38,555
Depreciation	1,558,394	1,019,004	539,390	66,456	5,866,046	565,855	72,127
Depletion	0	0	0	0	* 26	0	0
Retirement plans, etc.	199,498	179,839	19,659	10,474	886,458	605,938	17,759
Employee benefit programs	889,689	852,472	37,217	45,283	4,731,392	1,306,299	92,136
Ordinary loss from other partnerships and fiduciaries	114,890	103,223	* 11,667	* 88,460	300,297	28,564	* 107
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	108,335	107,985	* 350	* 40,409	33,822	2,350	* 18
Other deductions	19,863,722	16,956,543	2,907,179	1,275,837	76,175,390	19,406,058	2,958,090
<b>Ordinary business income (loss)</b>	<b>2,957,435</b>	<b>2,653,557</b>	<b>303,878</b>	<b>157,370</b>	<b>26,110,988</b>	<b>12,900,608</b>	<b>1,416,631</b>
Net income	5,981,156	4,982,236	998,920	514,451	31,381,924	13,511,028	1,661,368
Loss	3,023,721	2,328,679	695,042	357,081	5,270,936	610,420	244,737
<b>Portfolio income (loss) distributed directly to partners</b>	<b>721,371</b>	<b>513,622</b>	<b>207,749</b>	<b>11,180</b>	<b>934,587</b>	<b>269,638</b>	<b>7,349</b>
Interest income	265,230	213,118	52,112	44,548	340,143	23,228	6,625
Dividend income	17,712	17,050	* 662	* 818	117,849	48,417	* 373
Royalties	* 26,483	* 26,483	0	* 6,159	[2]	0	0
Net short-term capital gain (loss)	141,143	141,600	* -457	* 22,666	9,938	* 299	* 1,595
Net long-term capital gain (loss)	270,804	115,371	* 155,432	* -63,011	466,657	197,694	* -1,243
<b>Net rental real estate income (loss)</b>	<b>34,691</b>	<b>38,520</b>	<b>* -3,828</b>	<b>* -698</b>	<b>-35,489</b>	<b>-8,099</b>	<b>* 899</b>
Net income	52,108	50,581	* 1,528	* 605	132,330	9,203	* 899
Loss	* 17,417	* 12,061	* 5,356	* 1,303	167,820	* 17,302	0
<b>Other net rental income (loss)</b>	<b>* 42,923</b>	<b>* 40,345</b>	<b>2,578</b>	<b>[2]</b>	<b>148,818</b>	<b>* 4,148</b>	<b>* 1,083</b>
Net income	* 42,923	* 40,345	2,578	[2]	154,726	* 4,148	* 1,083
Loss	0	0	0	0	* 5,908	0	0
<b>Total net income (loss) [1]</b>	<b>3,344,474</b>	<b>2,989,072</b>	<b>355,402</b>	<b>208,197</b>	<b>26,682,310</b>	<b>12,968,303</b>	<b>1,425,612</b>
Net income	6,311,895	5,262,368	1,049,526	540,297	31,942,340	13,584,122	1,669,791
Loss	2,967,421	2,273,296	694,125	332,100	5,260,031	615,819	244,180

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
<b>Number of partnerships</b>	<b>7,821</b>	<b>6,924</b>	<b>2,219</b>	<b>654</b>	<b>913</b>	<b>8,381</b>	<b>7,106</b>
<b>Number of partners</b>	<b>64,487</b>	<b>42,234</b>	<b>6,469</b>	<b>1,817</b>	<b>17,817</b>	<b>39,044</b>	<b>16,763</b>
<b>Total assets</b>	<b>17,376,208</b>	<b>7,534,577</b>	<b>2,134,034</b>	<b>736,309</b>	<b>36,114,976</b>	<b>44,004,511</b>	<b>1,186,936</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>27,108,534</b>	<b>14,295,517</b>	<b>5,930,638</b>	<b>869,791</b>	<b>41,774,620</b>	<b>44,547,226</b>	<b>3,206,013</b>
Business receipts	26,576,260	12,938,274	5,818,221	850,193	40,620,259	43,878,025	3,161,913
Ordinary income from other partnerships and fiduciaries	200,015	507,478	* 72,028	* 39	546,134	116,026	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	6,984	989	* 830	* 10,420	19,618	1,066	* 5
Other income	325,275	848,776	39,559	* 9,138	588,610	552,110	* 44,094
<b>Total deductions</b>	<b>22,205,557</b>	<b>12,094,019</b>	<b>5,364,398</b>	<b>849,376</b>	<b>38,187,703</b>	<b>44,400,394</b>	<b>2,837,145</b>
Cost of good sold	1,571,981	970,812	1,216,141	* 214,828	622,670	2,375,339	429,609
Inventory, beginning of year	209,885	* 14,900	* 18,968	* 70,326	29,107	23,928	0
Purchases	819,340	99,483	* 248,944	* 9,005	446,754	475,081	* 171,869
Cost of labor	* 170,739	253,547	543,966	* 25,933	7,706	1,199,456	* 158,407
Additional inventory costs (section 263A)	* 27,563	* 20,164	* 492	0	* 35,623	* 36,304	0
Other costs	537,549	592,391	419,498	* 132,644	* 137,293	666,543	* 99,334
Less: Inventory, end of year	193,096	* 9,673	* 15,727	* 23,079	33,814	25,973	0
Salaries and wages	4,489,153	2,409,914	2,313,345	190,377	9,031,612	15,807,554	967,115
Guaranteed payments to partners	272,446	300,378	109,642	* 4,127	23,987	93,042	75,658
Rent paid	1,242,224	710,761	116,687	25,444	952,544	2,619,363	238,167
Interest paid	302,544	226,955	36,560	14,384	717,235	1,571,566	43,183
Taxes and licenses	548,682	262,803	210,308	26,328	1,018,952	2,539,142	108,371
Bad debts	761,591	160,433	19,208	* 54,085	2,679,262	306,981	* 2,019
Repairs and maintenance	392,443	348,820	22,120	7,420	693,879	492,558	37,709
Depreciation	935,790	763,024	36,867	33,332	1,866,155	1,540,663	52,233
Depletion	0	0	0	0	0	* 26	0
Retirement plans, etc.	66,131	60,158	10,588	* 994	74,489	45,428	* 4,973
Employee benefit programs	455,244	280,356	96,910	* 57,813	1,191,073	1,221,778	29,783
Ordinary loss from other partnerships and fiduciaries	* 11,002	* 52,562	0	* 3,477	27,244	177,342	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	19,734	2,507	* 324	* 207	1,045	7,636	0
Other deductions	11,136,593	5,544,535	1,175,697	216,560	19,287,558	15,601,976	848,324
<b>Ordinary business income (loss)</b>	<b>4,902,977</b>	<b>2,201,498</b>	<b>566,241</b>	<b>20,415</b>	<b>3,586,918</b>	<b>146,832</b>	<b>368,868</b>
Net income	5,897,162	2,712,455	630,914	92,938	4,419,728	2,013,212	443,118
Loss	994,185	510,957	64,674	* 72,524	832,810	1,866,380	74,250
<b>Portfolio income (loss) distributed directly to partners</b>	<b>280,332</b>	<b>34,708</b>	<b>36,047</b>	<b>2,057</b>	<b>224,042</b>	<b>79,215</b>	<b>1,200</b>
Interest income	34,047	14,969	7,473	2,057	201,287	49,585	873
Dividend income	* 65,466	* 126	* 708	0	1,736	911	* 112
Royalties	0	0	0	0	0	[2]	0
Net short-term capital gain (loss)	* -813	* 30	0	0	* 2,939	* 5,673	* 215
Net long-term capital gain (loss)	181,631	* 19,583	* 27,866	0	18,080	* 23,046	[2]
<b>Net rental real estate income (loss)</b>	<b>4,410</b>	<b>* -4,075</b>	<b>0</b>	<b>0</b>	<b>-15,031</b>	<b>-13,594</b>	<b>0</b>
Net income	* 4,553	* 1,451	0	0	30,764	85,461	0
Loss	* 143	* 5,527	0	0	45,794	99,054	0
<b>Other net rental income (loss)</b>	<b>* 53,992</b>	<b>* 21,429</b>	<b>0</b>	<b>0</b>	<b>67,001</b>	<b>* 1,165</b>	<b>0</b>
Net income	* 53,992	* 27,331	0	0	67,007	* 1,165	0
Loss	0	* 5,902	0	0	6	0	0
<b>Total net income (loss) [1]</b>	<b>5,060,892</b>	<b>2,233,946</b>	<b>574,421</b>	<b>22,472</b>	<b>3,841,911</b>	<b>184,900</b>	<b>369,853</b>
Net income	6,048,406	2,743,813	632,968	93,121	4,631,489	2,094,589	444,041
Loss	987,514	509,867	58,547	* 70,649	789,578	1,909,689	74,188

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>Number of partnerships</b>	<b>58,302</b>	<b>39,812</b>	<b>* 332</b>	<b>18,159</b>	<b>113,242</b>	<b>28,716</b>	<b>84,526</b>
<b>Number of partners</b>	<b>598,375</b>	<b>436,770</b>	<b>* 663</b>	<b>160,943</b>	<b>418,215</b>	<b>140,006</b>	<b>278,209</b>
<b>Total assets</b>	<b>87,150,623</b>	<b>41,890,813</b>	<b>* 76,478</b>	<b>45,183,333</b>	<b>238,500,991</b>	<b>196,959,633</b>	<b>41,541,358</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>52,934,644</b>	<b>28,943,898</b>	<b>* 368,045</b>	<b>23,622,700</b>	<b>142,955,232</b>	<b>58,682,014</b>	<b>84,273,219</b>
Business receipts	46,793,104	24,340,474	* 366,951	22,085,678	139,473,232	56,504,988	82,968,244
Ordinary income from other partnerships and fiduciaries	1,024,777	533,840	0	490,937	495,078	249,370	245,708
Farm net profit	* 16,723	* 622	0	* 16,101	0	0	0
Net gain, noncapital assets	114,060	61,007	0	53,053	176,875	149,011	27,864
Other income	4,985,980	4,007,956	* 1,094	976,931	2,810,048	1,778,645	1,031,403
<b>Total deductions</b>	<b>55,707,345</b>	<b>30,428,663</b>	<b>* 377,074</b>	<b>24,901,609</b>	<b>151,631,545</b>	<b>68,508,626</b>	<b>83,122,919</b>
Cost of good sold	8,166,804	3,769,816	* 147,514	4,249,474	41,278,887	8,008,139	33,270,748
Inventory, beginning of year	901,911	195,114	* 4,367	702,430	1,935,100	705,042	1,230,057
Purchases	3,492,552	986,086	* 119,922	2,386,544	28,639,839	2,995,687	25,644,152
Cost of labor	1,259,275	622,834	* 29,029	607,412	6,905,443	1,623,160	5,282,283
Additional inventory costs (section 263A)	12,373	* 6,138	0	6,234	257,778	9,181	248,597
Other costs	3,484,419	2,255,816	0	1,228,603	5,654,366	3,483,997	2,170,368
Less: Inventory, end of year	983,725	296,173	* 5,804	681,748	2,113,638	808,929	1,304,709
Salaries and wages	14,308,904	9,763,023	* 39,806	4,506,075	26,020,949	10,790,170	15,230,779
Guaranteed payments to partners	613,407	419,424	0	193,984	707,798	183,656	524,142
Rent paid	2,065,000	740,737	* 38,204	1,286,058	8,517,356	2,157,266	6,360,090
Interest paid	2,662,739	1,125,493	* 360	1,536,886	8,260,041	6,917,131	1,342,910
Taxes and licenses	2,695,583	898,382	* 6,817	1,790,384	6,921,330	4,108,665	2,812,665
Bad debts	106,761	25,329	0	81,432	227,966	151,958	76,008
Repairs and maintenance	759,358	229,732	* 7,316	522,310	3,067,231	1,658,103	1,409,128
Depreciation	3,285,027	884,602	* 5,455	2,394,970	11,662,884	8,689,937	2,972,947
Depletion	0	0	0	0	* 157	0	* 157
Retirement plans, etc.	225,309	204,409	44	20,856	72,947	44,136	28,811
Employee benefit programs	767,138	353,565	78	413,495	1,389,710	1,054,584	335,126
Ordinary loss from other partnerships and fiduciaries	1,310,360	474,952	0	835,408	2,195,350	2,179,942	15,409
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	226,827	17,064	0	209,763	188,785	177,719	11,066
Other deductions	18,514,129	11,522,135	* 131,480	6,860,514	41,120,154	22,387,221	18,732,934
<b>Ordinary business income (loss)</b>	<b>-2,772,701</b>	<b>-1,484,765</b>	<b>* -9,028</b>	<b>-1,278,908</b>	<b>-8,676,313</b>	<b>-9,826,612</b>	<b>1,150,300</b>
Net income	4,831,777	2,378,487	* 6,626	2,446,664	6,867,789	2,229,813	4,637,976
Loss	7,604,479	3,863,252	* 15,654	3,725,572	15,544,102	12,056,426	3,487,676
<b>Portfolio income (loss) distributed directly to partners</b>	<b>516,959</b>	<b>360,827</b>	<b>* 40</b>	<b>156,092</b>	<b>655,816</b>	<b>420,871</b>	<b>234,945</b>
Interest income	221,997	117,842	* 28	104,127	303,940	266,914	37,027
Dividend income	29,151	18,518	12	10,621	80,350	68,425	11,925
Royalties	200,493	200,492	0	[2]	320,990	* 148,875	* 172,115
Net short-term capital gain (loss)	4,009	2,899	0	* 1,110	8,948	9,012	-64
Net long-term capital gain (loss)	61,309	21,076	0	40,233	-58,412	-72,355	13,943
<b>Net rental real estate income (loss)</b>	<b>-198,017</b>	<b>-5,253</b>	<b>0</b>	<b>-192,764</b>	<b>-222,679</b>	<b>-245,932</b>	<b>23,253</b>
Net income	55,559	16,519	0	39,040	304,649	225,706	78,943
Loss	253,576	21,773	0	231,803	527,328	471,639	* 55,690
<b>Other net rental income (loss)</b>	<b>14,263</b>	<b>1,016</b>	<b>0</b>	<b>13,247</b>	<b>25,068</b>	<b>* 22,112</b>	<b>* 2,956</b>
Net income	14,634	1,045	0	* 13,589	25,117	* 22,116	* 3,001
Loss	370	* 28	0	* 342	* 48	4	* 45
<b>Total net income (loss) [1]</b>	<b>-2,504,814</b>	<b>-1,152,150</b>	<b>* -8,988</b>	<b>-1,343,676</b>	<b>-8,168,643</b>	<b>-9,566,219</b>	<b>1,397,575</b>
Net income	5,057,703	2,554,410	* 6,666	2,496,626	7,246,792	2,436,495	4,810,297
Loss	7,562,517	3,706,560	* 15,654	3,840,302	15,415,435	12,002,713	3,412,722

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
<b>Number of partnerships</b>	<b>73,772</b>	<b>35,464</b>	<b>28,765</b>	<b>6,700</b>	<b>38,292</b>	<b>* 15</b>	<b>* 5,713</b>
<b>Number of partners</b>	<b>184,239</b>	<b>78,144</b>	<b>63,639</b>	<b>14,505</b>	<b>104,497</b>	<b>* 1,598</b>	<b>* 13,838</b>
<b>Total assets</b>	<b>20,350,290</b>	<b>8,006,337</b>	<b>6,016,091</b>	<b>1,990,245</b>	<b>11,032,078</b>	<b>* 1,311,876</b>	<b>* 11,053</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>22,516,538</b>	<b>13,724,336</b>	<b>9,735,963</b>	<b>3,988,373</b>	<b>8,751,596</b>	<b>* 40,606</b>	<b>* 80,939</b>
Business receipts	22,268,893	13,628,964	9,674,774	3,954,190	8,599,323	* 40,606	* 80,889
Ordinary income from other partnerships and fiduciaries	66,925	* 6,050	* 1,507	* 4,542	* 60,875	0	0
Farm net profit	* 14,586	0	0	0	* 14,586	0	50
Net gain, noncapital assets	25,028	4,671	* 516	4,155	* 20,356	0	0
Other income	141,107	84,651	59,166	25,485	56,456	0	0
<b>Total deductions</b>	<b>22,436,375</b>	<b>13,401,849</b>	<b>9,601,718</b>	<b>3,800,131</b>	<b>8,961,903</b>	<b>* 72,623</b>	<b>* 73,663</b>
Cost of good sold	8,617,087	6,941,602	4,600,777	2,340,825	1,657,309	* 18,176	0
Inventory, beginning of year	711,400	563,387	316,454	246,933	148,013	0	0
Purchases	4,644,434	4,100,246	3,294,917	805,329	544,188	0	0
Cost of labor	1,903,383	1,483,946	798,920	685,026	419,437	0	0
Additional inventory costs (section 263A)	* 54,001	* 22,266	* 12,748	* 9,518	* 31,735	0	0
Other costs	1,946,749	1,270,512	482,699	787,813	658,061	* 18,176	0
Less: Inventory, end of year	642,879	498,755	304,960	193,795	144,125	0	0
Salaries and wages	3,962,154	1,610,337	1,164,885	445,452	2,351,818	0	0
Guaranteed payments to partners	377,791	262,790	227,913	* 34,877	115,001	0	0
Rent paid	1,832,392	818,153	740,714	77,439	1,013,270	* 969	0
Interest paid	612,053	350,059	248,990	101,069	226,076	* 35,918	0
Taxes and licenses	652,347	308,201	254,338	53,864	343,451	* 695	0
Bad debts	38,204	33,700	6,477	27,223	4,504	0	0
Repairs and maintenance	291,144	173,434	147,892	25,542	116,332	* 1,378	0
Depreciation	847,038	473,445	344,315	129,130	372,110	* 1,483	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	9,953	4,697	* 1,678	3,019	5,256	0	0
Employee benefit programs	177,529	44,165	23,165	21,001	133,364	0	0
Ordinary loss from other partnerships and fiduciaries	151,626	* 8,357	* 7,906	* 451	* 138,271	* 4,999	* 216
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 12,081	* 5,680	2,577	* 3,103	* 6,401	0	0
Other deductions	4,854,975	2,367,229	1,830,093	537,137	2,478,741	* 9,005	* 73,447
<b>Ordinary business income (loss)</b>	<b>80,163</b>	<b>322,488</b>	<b>134,246</b>	<b>188,242</b>	<b>-210,307</b>	<b>* -32,018</b>	<b>* 7,276</b>
Net income	1,469,198	900,619	623,080	277,539	556,972	* 11,607	* 8,289
Loss	1,389,036	578,131	488,834	89,297	767,279	* 43,625	* 1,013
<b>Portfolio income (loss) distributed directly to partners</b>							
Interest income	43,425	3,882	732	3,150	23,844	* 15,700	0
Dividend income	142,503	* 1,149	0	* 1,149	17,206	* 124,148	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	* -221	* -423	* -115	* -308	* 202	0	0
Net long-term capital gain (loss)	35,916	* 10,283	* 10,283	[2]	* 25,633	0	0
<b>Net rental real estate income (loss)</b>	<b>-17,677</b>	<b>* -20,254</b>	<b>* -20,326</b>	<b>* 72</b>	<b>* 2,577</b>	<b>0</b>	<b>0</b>
Net income	* 56,590	* 429	* 343	* 86	* 56,160	0	0
Loss	* 74,267	* 20,683	* 20,669	14	* 53,583	0	0
<b>Other net rental income (loss)</b>							
Net income	* 2,013	* 2,013	* 2,013	0	[2]	0	0
Loss	0	0	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>250,427</b>	<b>309,277</b>	<b>116,664</b>	<b>192,613</b>	<b>-166,680</b>	<b>* 107,830</b>	<b>* 7,276</b>
Net income	1,672,029	905,955	625,768	280,187	630,319	* 135,755	* 8,289
Loss	1,421,602	596,677	509,104	87,573	796,999	* 27,926	* 1,013

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms section for total net income (loss) at the end of the article text.

[2] Between -\$500 and +\$500.

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

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>1,607,778</b>	<b>66,061</b>	<b>37,822</b>	<b>18,029</b>	<b>3,258</b>	<b>* 192</b>	<b>6,760</b>
<b>Number of partners</b>	<b>12,526,032</b>	<b>200,269</b>	<b>118,836</b>	<b>50,822</b>	<b>14,062</b>	<b>* 888</b>	<b>15,661</b>
<b>Total assets</b>	<b>12,876,334,457</b>	<b>78,324,920</b>	<b>30,994,387</b>	<b>13,806,860</b>	<b>28,723,933</b>	<b>* 731,754</b>	<b>4,067,986</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>2,754,890,627</b>	<b>22,588,272</b>	<b>9,389,229</b>	<b>3,667,825</b>	<b>1,218,799</b>	<b>* 378,752</b>	<b>7,933,667</b>
Business receipts	2,502,266,021	13,776,072	2,389,527	2,259,434	1,183,055	* 378,297	7,565,759
Ordinary income from other partnerships and fiduciaries	84,548,646	549,239	517,287	* 26,112	* 4,895	0	* 944
Farm net profit	6,581,013	6,392,355	5,250,603	1,077,393	* 3,883	0	* 60,475
Net gain, noncapital assets	9,678,787	450,806	156,778	280,020	* 4,750	40	9,219
Other income	151,816,160	1,419,801	1,075,035	24,866	22,216	* 415	297,269
<b>Total deductions</b>	<b>2,310,900,462</b>	<b>15,141,468</b>	<b>3,851,436</b>	<b>2,464,836</b>	<b>1,144,453</b>	<b>* 336,920</b>	<b>7,343,822</b>
Cost of good sold	1,300,426,876	9,440,105	1,577,634	1,438,351	789,476	* 170,631	5,464,013
Inventory, beginning of year	114,513,352	1,602,139	321,797	275,257	* 251,812	14,283	738,991
Purchases	898,538,240	7,135,416	993,769	1,001,354	* 420,512	2,019	4,717,761
Cost of labor	70,011,300	427,125	182,590	* 72,975	0	* 61,996	109,563
Additional inventory costs (section 263A)	7,972,666	20,290	11,797	* 1,565	-1,803	4,548	4,183
Other costs	324,685,903	1,653,756	323,803	287,248	* 351,936	* 105,105	585,664
Less: Inventory, end of year	115,294,586	1,398,621	256,122	200,048	* 232,981	17,319	692,150
Salaries and wages	278,717,048	959,099	138,007	298,310	* 72,013	* 5,433	445,336
Guaranteed payments to partners	36,353,668	495,388	301,170	* 76,148	* 64,028	* 10,297	43,744
Rent paid	49,922,192	134,763	23,976	24,764	* 3,763	* 1,419	80,841
Interest paid	43,317,776	184,438	19,520	62,971	* 11,563	* 15,716	74,668
Taxes and licenses	39,482,874	149,806	34,188	30,636	19,169	* 1,394	64,419
Bad debts	10,801,200	15,796	* 2,479	* 3,768	* 52	0	9,498
Repairs and maintenance	13,629,585	141,047	26,978	20,988	25,546	* 4,158	63,378
Depreciation	62,745,197	324,078	43,256	49,352	46,876	* 9,869	174,725
Depletion	517,058	* 2,814	0	0	* 2,814	0	0
Retirement plans, etc.	10,289,974	14,930	* 1,826	* 2,165	* 1,681	0	9,257
Employee benefit programs	18,896,343	58,016	13,194	13,615	* 3,314	* 1,102	26,791
Ordinary loss from other partnerships and fiduciaries	7,836,012	78,065	22,694	* 12,009	* 1,582	* 6,011	* 35,769
Farm net loss	552,055	416,553	232,232	* 157,487	* 9,797	0	* 17,037
Net loss, noncapital assets	816,495	* 1,273	* 736	* 185	* 206	0	* 146
Other deductions	436,596,111	2,725,294	1,413,546	274,086	92,572	* 110,889	834,200
<b>Ordinary business income (loss)</b>	<b>443,990,165</b>	<b>7,446,804</b>	<b>5,537,793</b>	<b>1,202,989</b>	<b>74,346</b>	<b>* 41,831</b>	<b>589,844</b>
Net income	457,443,337	7,763,922	5,659,338	1,286,773	125,953	* 68,511	623,347
Loss	13,453,172	317,117	121,545	* 83,784	51,607	* 26,679	* 33,503
<b>Portfolio income (loss) distributed directly to partners</b>	<b>195,405,323</b>	<b>1,950,756</b>	<b>616,903</b>	<b>349,261</b>	<b>761,475</b>	<b>* 3,663</b>	<b>219,453</b>
Interest income	164,152,567	801,269	237,157	25,610	517,136	* 704	20,662
Dividend income	74,591,661	91,771	30,584	4,598	* 2,355	2,880	51,353
Royalties	14,337,070	559,381	70,697	* 346,514	* 133,731	79	* 8,360
Net short-term capital gain (loss)	58,847,860	-1,718	* -1,337	* -778	* 391	0	* 7
Net long-term capital gain (loss)	-116,523,835	500,052	279,802	* -26,684	107,863	0	* 139,071
<b>Net rental real estate income (loss)</b>	<b>91,565,000</b>	<b>529,476</b>	<b>303,345</b>	<b>104,091</b>	<b>* 28,707</b>	<b>* 44,971</b>	<b>48,362</b>
Net income	94,714,188	533,535	303,706	105,839	* 28,707	* 44,971	* 50,311
Loss	3,149,188	4,059	* 361	* 1,748	0	0	* 1,949
<b>Other net rental income (loss)</b>	<b>7,301,928</b>	<b>128,058</b>	<b>* 110,585</b>	<b>* -55</b>	<b>* 17,234</b>	<b>0</b>	<b>* 294</b>
Net income	8,452,108	128,303	* 110,587	* 121	* 17,301	0	* 294
Loss	1,150,180	* 245	* 2	* 176	* 67	0	0
<b>Total net income [1]</b>	<b>795,938,390</b>	<b>9,556,760</b>	<b>6,290,162</b>	<b>1,683,747</b>	<b>773,508</b>	<b>* 90,466</b>	<b>718,876</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>18,965</b>	<b>16,169</b>	<b>1,243</b>	<b>1,553</b>	<b>1,602</b>	<b>89,720</b>	<b>31,061</b>
<b>Number of partners</b>	<b>838,566</b>	<b>727,728</b>	<b>100,015</b>	<b>10,824</b>	<b>31,267</b>	<b>232,853</b>	<b>96,654</b>
<b>Total assets</b>	<b>197,674,233</b>	<b>170,721,766</b>	<b>22,013,290</b>	<b>4,939,176</b>	<b>140,690,201</b>	<b>95,765,314</b>	<b>48,603,072</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>86,536,223</b>	<b>71,813,424</b>	<b>11,195,254</b>	<b>3,527,544</b>	<b>82,322,544</b>	<b>149,371,737</b>	<b>70,490,089</b>
Business receipts	80,111,595	66,191,579	10,545,874	3,374,142	79,739,871	145,033,566	67,710,289
Ordinary income from other partnerships and fiduciaries	1,917,793	1,528,263	333,809	* 55,721	1,871,768	993,008	557,840
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	887,911	722,466	136,215	* 29,230	220,279	180,795	30,656
Other income	3,618,925	3,371,116	179,357	68,452	490,626	3,164,368	2,191,304
<b>Total deductions</b>	<b>52,046,891</b>	<b>39,937,334</b>	<b>9,212,955</b>	<b>2,896,602</b>	<b>76,609,765</b>	<b>134,938,771</b>	<b>65,807,960</b>
Cost of good sold	24,598,570	15,348,142	7,482,914	1,767,513	62,065,855	113,811,789	59,156,306
Inventory, beginning of year	2,235,636	1,398,121	722,206	115,309	1,023,681	13,880,830	8,415,275
Purchases	8,575,675	6,632,711	1,059,506	883,458	43,044,362	28,330,779	13,655,555
Cost of labor	1,655,916	341,718	1,042,807	271,391	380,105	14,246,299	3,583,673
Additional inventory costs (section 263A)	687,802	481,102	206,345	355	70,441	663,448	459,207
Other costs	14,082,505	8,091,653	5,381,737	609,115	18,939,753	68,835,213	39,959,938
Less: Inventory, end of year	2,638,965	1,597,163	929,687	112,115	1,392,486	12,144,780	6,917,343
Salaries and wages	1,648,758	1,277,676	144,343	226,738	890,614	5,207,822	1,575,394
Guaranteed payments to partners	108,242	80,028	* 2,130	* 26,084	34,933	1,699,193	509,317
Rent paid	265,937	182,847	41,384	41,706	231,427	880,299	244,203
Interest paid	1,634,758	1,464,684	133,050	37,025	2,117,358	646,508	295,823
Taxes and licenses	2,758,711	2,587,870	122,820	48,021	916,972	867,681	266,319
Bad debts	18,917	14,538	1,475	* 2,904	127,960	136,997	44,584
Repairs and maintenance	339,262	231,689	40,996	66,577	724,924	314,416	81,750
Depreciation	4,383,984	3,994,239	201,805	187,939	3,868,953	918,963	229,040
Depletion	419,743	14,767	402,228	* 2,748	* 10,919	154	0
Retirement plans, etc.	78,407	48,268	27,619	* 2,520	74,698	123,256	27,385
Employee benefit programs	309,011	225,974	70,802	12,235	73,532	331,579	51,712
Ordinary loss from other partnerships and fiduciaries	114,622	97,845	* 16,777	0	59,357	39,203	7,153
Farm net loss	47,739	47,739	0	0	0	0	0
Net loss, noncapital assets	57,254	50,370	6,821	* 64	3,064	12,802	3,070
Other deductions	15,262,976	14,270,657	517,791	474,528	5,409,200	9,948,110	3,315,905
<b>Ordinary business income (loss)</b>	<b>34,489,332</b>	<b>31,876,090</b>	<b>1,982,299</b>	<b>630,943</b>	<b>5,712,779</b>	<b>14,432,965</b>	<b>4,682,129</b>
Net income	34,753,113	32,098,436	1,985,340	669,338	5,730,547	14,507,919	4,718,079
Loss	263,782	222,346	* 3,040	* 38,395	* 17,768	74,954	* 35,951
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,871,968</b>	<b>4,413,665</b>	<b>327,222</b>	<b>131,081</b>	<b>778,843</b>	<b>372,057</b>	<b>4,966</b>
Interest income	777,500	650,743	35,009	91,748	377,796	485,398	272,263
Dividend income	572,413	567,857	2,451	* 2,105	11,747	32,666	11,866
Royalties	3,064,584	2,916,223	129,026	* 19,334	502	45,580	* 5,462
Net short-term capital gain (loss)	87,494	85,108	* 2,226	* 159	* 14,318	2,759	3,064
Net long-term capital gain (loss)	369,978	193,734	158,509	* 17,736	374,480	-194,347	-287,689
<b>Net rental real estate income (loss)</b>	<b>42,096</b>	<b>39,782</b>	<b>2,047</b>	<b>* 267</b>	<b>297</b>	<b>105,282</b>	<b>38,397</b>
Net income	64,930	62,276	2,387	* 267	309	197,129	96,804
Loss	22,835	22,494	* 341	0	12	91,847	58,407
<b>Other net rental income (loss)</b>	<b>52,321</b>	<b>33,997</b>	<b>1,233</b>	<b>* 17,090</b>	<b>* 564</b>	<b>47,578</b>	<b>3,668</b>
Net income	54,961	35,370	2,500	* 17,090	* 795	47,726	* 3,687
Loss	* 2,640	* 1,373	* 1,267	0	230	* 148	* 19
<b>Total net income [1]</b>	<b>38,998,244</b>	<b>36,084,692</b>	<b>2,152,065</b>	<b>761,486</b>	<b>6,103,685</b>	<b>15,149,469</b>	<b>5,013,784</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>10,881</b>	<b>1,570</b>	<b>7,906</b>	<b>1,405</b>	<b>47,778</b>	<b>9,473</b>	<b>5,064</b>
<b>Number of partners</b>	<b>28,935</b>	<b>3,854</b>	<b>19,957</b>	<b>5,123</b>	<b>107,265</b>	<b>19,871</b>	<b>10,864</b>
<b>Total assets</b>	<b>30,507,942</b>	<b>3,063,585</b>	<b>16,162,324</b>	<b>11,282,032</b>	<b>16,654,300</b>	<b>2,872,637</b>	<b>2,116,195</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>31,733,702</b>	<b>5,937,669</b>	<b>2,996,521</b>	<b>22,799,511</b>	<b>47,147,946</b>	<b>8,367,548</b>	<b>6,971,948</b>
Business receipts	30,707,856	5,789,349	2,393,077	22,525,430	46,615,421	8,274,826	6,912,880
Ordinary income from other partnerships and fiduciaries	342,525	* 98,091	142,236	* 102,197	92,643	* 38,951	* 22,304
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	67,958	11,511	* 5,802	50,646	82,180	860	1,587
Other income	615,362	38,719	455,406	121,238	357,702	52,911	35,177
<b>Total deductions</b>	<b>27,318,927</b>	<b>5,182,977</b>	<b>2,160,111</b>	<b>19,975,840</b>	<b>41,811,884</b>	<b>7,216,534</b>	<b>6,267,475</b>
Cost of good sold	23,757,188	4,208,277	1,717,422	17,831,489	30,898,295	5,626,133	4,529,893
Inventory, beginning of year	4,624,023	* 4,554	4,527,795	91,674	841,532	296,887	56,663
Purchases	3,465,424	419,619	698,922	2,346,883	11,209,801	2,734,307	1,358,025
Cost of labor	3,052,986	494,187	* 4,021	2,554,777	7,609,640	1,135,885	1,225,419
Additional inventory costs (section 263A)	101,279	* 61,621	* 38,652	1,007	102,962	* 40,716	* 18,943
Other costs	16,920,595	3,231,519	760,628	12,928,448	11,954,679	1,668,114	1,924,406
Less: Inventory, end of year	4,407,119	* 3,223	4,312,596	91,300	820,319	249,775	53,563
Salaries and wages	680,520	249,548	32,543	398,429	2,951,909	466,200	483,172
Guaranteed payments to partners	229,962	* 189,680	* 3,230	37,051	959,915	109,374	148,207
Rent paid	80,659	14,676	5,636	60,347	555,437	76,314	55,022
Interest paid	130,186	18,693	85,783	25,710	220,499	37,596	33,124
Taxes and licenses	163,759	42,992	36,843	83,924	437,604	64,748	64,789
Bad debts	17,712	* 2,612	* 2,604	12,497	74,702	15,507	5,059
Repairs and maintenance	46,162	7,260	12,609	26,293	186,504	36,944	24,565
Depreciation	260,381	89,716	26,836	143,830	429,541	59,572	54,978
Depletion	154	0	0	154	0	0	0
Retirement plans, etc.	36,594	* 9,740	* 43	26,812	59,276	6,885	23,918
Employee benefit programs	56,544	15,322	* 1,512	39,710	223,323	21,562	40,003
Ordinary loss from other partnerships and fiduciaries	10,721	76	* 9,709	* 935	21,329	0	* 11,155
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	5,126	197	* 4,820	* 109	4,606	* 116	* 134
Other deductions	1,843,261	334,189	220,520	1,288,552	4,788,944	695,584	793,456
<b>Ordinary business income (loss)</b>	<b>4,414,775</b>	<b>754,693</b>	<b>836,411</b>	<b>2,823,672</b>	<b>5,336,061</b>	<b>1,151,013</b>	<b>704,473</b>
Net income	4,446,868	754,719	865,397	2,826,752	5,342,972	1,151,013	704,473
Loss	32,093	* 26	28,987	* 3,080	* 6,911	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>194,663</b>	<b>4,635</b>	<b>158,013</b>	<b>32,016</b>	<b>172,428</b>	<b>9,076</b>	<b>6,346</b>
Interest income	170,618	9,140	124,333	37,145	42,517	8,211	6,125
Dividend income	9,991	* 498	* 7,840	1,652	10,810	* 1,074	* 73
Royalties	* 40,101	0	* 40,101	0	* 17	0	0
Net short-term capital gain (loss)	-497	* -3,210	* 2,771	-58	* 193	* -198	* 148
Net long-term capital gain (loss)	-25,549	* -1,794	* -17,032	-6,723	118,892	* -10	0
<b>Net rental real estate income (loss)</b>	<b>41,372</b>	<b>* 5</b>	<b>40,778</b>	<b>* 589</b>	<b>25,513</b>	<b>0</b>	<b>* 9,511</b>
Net income	74,480	* 5	73,829	* 645	* 25,845	0	* 9,843
Loss	* 33,108	0	* 33,051	57	* 332	0	* 332
<b>Other net rental income (loss)</b>	<b>* 44,039</b>	<b>5,997</b>	<b>* 418</b>	<b>* 37,624</b>	<b>* -129</b>	<b>0</b>	<b>0</b>
Net income	* 44,039	5,997	* 418	* 37,624	0	0	0
Loss	0	0	0	0	* 129	0	0
<b>Total net income [1]</b>	<b>4,720,896</b>	<b>770,333</b>	<b>1,049,881</b>	<b>2,900,682</b>	<b>5,414,789</b>	<b>1,160,298</b>	<b>720,181</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>5,474</b>	<b>10,063</b>	<b>17,704</b>	<b>22,619</b>	<b>1,679</b>	<b>584</b>	<b>1,238</b>
<b>Number of partners</b>	<b>11,574</b>	<b>25,482</b>	<b>39,473</b>	<b>298,949</b>	<b>6,892</b>	<b>2,393</b>	<b>2,899</b>
<b>Total assets</b>	<b>2,045,705</b>	<b>1,625,754</b>	<b>7,994,009</b>	<b>443,965,390</b>	<b>36,609,720</b>	<b>33,819,325</b>	<b>1,936,563</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>7,451,750</b>	<b>6,371,029</b>	<b>17,985,671</b>	<b>529,329,080</b>	<b>70,401,226</b>	<b>22,989,684</b>	<b>3,863,549</b>
Business receipts	7,374,242	6,343,186	17,710,288	516,409,122	69,611,047	22,379,246	3,816,074
Ordinary income from other partnerships and fiduciaries	* 6,864	* 67	* 24,457	4,610,189	293,987	* 3,664	* 1,388
Farm net profit	0	0	0	109	86	24	0
Net gain, noncapital assets	597	* 13,113	66,024	510,982	49,637	20,754	* 7,728
Other income	70,048	14,663	184,903	7,798,676	446,470	585,996	38,358
<b>Total deductions</b>	<b>6,700,808</b>	<b>5,805,808</b>	<b>15,821,259</b>	<b>479,757,947</b>	<b>66,393,203</b>	<b>21,962,074</b>	<b>3,646,390</b>
Cost of good sold	4,909,816	4,253,838	11,578,615	400,044,175	55,788,831	13,933,938	2,982,710
Inventory, beginning of year	73,431	84,795	329,757	34,851,592	5,486,715	1,776,831	701,361
Purchases	1,582,625	1,969,206	3,565,638	290,066,254	45,365,263	10,966,007	2,079,640
Cost of labor	1,064,600	988,090	3,195,646	18,157,246	2,677,607	587,214	372,801
Additional inventory costs (section 263A)	* 21,753	* 13,661	* 7,888	2,776,108	242,525	33,626	2,456
Other costs	2,226,866	1,308,583	4,826,710	90,260,333	7,325,354	2,587,405	507,891
Less: Inventory, end of year	59,459	110,496	347,025	36,067,358	5,308,634	2,017,145	681,439
Salaries and wages	600,691	331,592	1,070,254	16,365,398	1,888,435	1,887,211	237,155
Guaranteed payments to partners	48,142	294,568	359,624	968,976	69,185	* 18,646	* 7,816
Rent paid	72,114	93,752	258,235	2,002,911	314,184	346,670	31,216
Interest paid	27,625	25,619	96,536	3,999,417	370,131	314,948	30,745
Taxes and licenses	96,859	62,755	148,452	2,733,823	233,942	242,917	44,027
Bad debts	19,235	9,068	25,832	272,757	58,230	8,071	7,995
Repairs and maintenance	22,499	28,455	74,041	1,418,650	236,320	106,543	9,201
Depreciation	47,293	47,869	219,830	5,317,890	543,077	340,259	21,710
Depletion	0	0	0	55,992	0	0	0
Retirement plans, etc.	15,856	* 1,029	11,589	2,252,376	80,991	528,061	3,992
Employee benefit programs	52,540	17,789	91,429	1,823,143	208,169	182,464	15,020
Ordinary loss from other partnerships and fiduciaries	2,964	0	* 7,210	300,713	25,582	* 101,932	* 3,579
Farm net loss	0	0	0	* 8,935	2,615	* 6,320	0
Net loss, noncapital assets	0	* 46	* 4,310	39,534	2,583	8	258
Other deductions	785,174	639,427	1,875,303	42,153,257	6,570,928	3,944,088	250,966
<b>Ordinary business income (loss)</b>	<b>750,942</b>	<b>565,221</b>	<b>2,164,412</b>	<b>49,571,133</b>	<b>4,008,023</b>	<b>1,027,610</b>	<b>217,158</b>
Net income	750,942	565,221	2,171,323	50,172,075	4,008,023	1,174,427	217,158
Loss	0	0	* 6,911	600,942	0	146,816	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>22,619</b>	<b>12,117</b>	<b>122,269</b>	<b>9,808,346</b>	<b>776,441</b>	<b>292,404</b>	<b>2,151</b>
Interest income	3,541	2,227	22,413	2,896,512	56,466	221,148	1,414
Dividend income	* 53	* 27	9,584	5,167,926	304,182	* 4,222	178
Royalties	0	0	* 17	1,774,693	69,670	* 18,049	* 22
Net short-term capital gain (loss)	* 211	0	* 32	7,253	* 17	-1	-28
Net long-term capital gain (loss)	* 18,813	* 9,864	* 90,225	-38,038	346,107	* 48,987	* 564
<b>Net rental real estate income (loss)</b>	<b>* 1,357</b>	<b>* 850</b>	<b>* 13,795</b>	<b>33,674</b>	<b>4,173</b>	<b>* 518</b>	<b>* 590</b>
Net income	* 1,357	* 850	* 13,795	38,328	4,541	1,098	* 590
Loss	0	0	0	4,654	* 369	* 580	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* -129</b>	<b>436,940</b>	<b>1,370</b>	<b>241,494</b>	<b>0</b>
Net income	0	0	0	437,317	1,370	241,494	0
Loss	0	0	* 129	* 377	0	0	0
<b>Total net income [1]</b>	<b>755,894</b>	<b>568,324</b>	<b>2,210,091</b>	<b>59,880,878</b>	<b>4,443,883</b>	<b>1,513,042</b>	<b>219,363</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>317</b>	<b>[d]</b>	<b>874</b>	<b>[d]</b>	<b>6,256</b>	<b>105</b>	<b>1,075</b>
<b>Number of partners</b>	<b>993</b>	<b>[d]</b>	<b>2,313</b>	<b>[d]</b>	<b>12,879</b>	<b>133,316</b>	<b>102,315</b>
<b>Total assets</b>	<b>1,707,503</b>	<b>* 85,628</b>	<b>2,408,692</b>	<b>40,351,905</b>	<b>2,201,493</b>	<b>115,626,496</b>	<b>88,713,210</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>3,425,822</b>	<b>* 272,136</b>	<b>3,685,185</b>	<b>19,771,443</b>	<b>4,030,350</b>	<b>181,645,866</b>	<b>100,062,700</b>
Business receipts	3,369,462	* 270,584	3,660,004	18,319,732	4,014,100	180,918,337	93,400,367
Ordinary income from other partnerships and fiduciaries	365	* 553	0	* 12,777	* 1,096	* 297,697	3,517,940
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 503	* 48	2,667	5,877	* 630	51,105	92,590
Other income	55,492	* 952	22,513	1,433,057	14,524	378,728	3,051,803
<b>Total deductions</b>	<b>3,154,961</b>	<b>* 231,568</b>	<b>3,515,459</b>	<b>16,691,500</b>	<b>3,684,060</b>	<b>175,942,925</b>	<b>80,616,138</b>
Cost of good sold	2,224,410	* 206,847	2,659,438	14,225,227	2,284,422	164,044,891	59,607,942
Inventory, beginning of year	412,078	* 22,080	737,040	1,512,281	173,052	4,287,329	5,973,135
Purchases	1,607,381	* 164,259	1,693,489	6,939,697	1,132,738	128,117,993	39,310,544
Cost of labor	147,572	* 19,687	291,149	1,901,060	398,794	328,581	1,654,715
Additional inventory costs (section 263A)	40,877	* 274	121,872	963,584	51,964	84,365	869,455
Other costs	417,693	* 13,221	509,923	4,268,805	689,315	36,414,590	17,363,382
Less: Inventory, end of year	401,191	* 12,674	694,035	1,360,200	161,440	5,187,966	5,563,287
Salaries and wages	296,307	* 5,634	188,296	619,034	470,576	359,353	3,845,246
Guaranteed payments to partners	14,347	0	* 25,617	* 19,709	* 34,539	* 95,004	38,626
Rent paid	49,759	* 102	29,232	55,326	67,022	141,401	290,216
Interest paid	43,179	* 32	57,834	798,195	62,960	485,004	865,254
Taxes and licenses	28,749	* 460	34,617	45,957	58,254	864,306	444,784
Bad debts	2,865	* 1,598	6,988	4,782	9,353	27,426	28,287
Repairs and maintenance	5,710	* 6	33,015	83,448	22,486	133,521	429,936
Depreciation	12,979	* 106	73,596	56,798	95,075	1,644,919	993,575
Depletion	0	0	0	0	0	70	36,238
Retirement plans, etc.	7,352	0	3,654	29,105	11,660	989,732	346,216
Employee benefit programs	13,094	* 117	20,592	29,019	25,640	100,052	439,005
Ordinary loss from other partnerships and fiduciaries	* 3,815	0	* 155	0	* 598	5,835	124,708
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	256	0	* 47	* 599	426	* 24,041	2,437
Other deductions	452,138	* 16,666	382,380	724,301	541,048	7,027,369	13,123,668
<b>Ordinary business income (loss)</b>	<b>270,861</b>	<b>* 40,567</b>	<b>169,725</b>	<b>3,079,943</b>	<b>346,290</b>	<b>5,702,941</b>	<b>19,446,562</b>
Net income	284,052	* 40,567	169,725	3,079,943	346,290	5,823,635	19,620,982
Loss	* 13,191	0	0	0	0	* 120,694	* 174,420
<b>Portfolio income (loss) distributed directly to partners</b>	<b>689,985</b>	<b>* -1,751</b>	<b>8,012</b>	<b>678,695</b>	<b>5,087</b>	<b>3,937,734</b>	<b>1,607,797</b>
Interest income	126,821	* 17	5,050	677,927	3,207	1,046,942	358,922
Dividend income	0	0	* 4,428	2,301	* 1,471	4,174,337	372,090
Royalties	* 299	0	0	* 3,729	0	1,808	838,813
Net short-term capital gain (loss)	0	0	* -11	21	* 3	* 257	* 3,323
Net long-term capital gain (loss)	* 562,865	* -1,769	* -1,456	-5,282	* 406	-1,285,611	34,649
<b>Net rental real estate income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 21</b>	<b>* 917</b>	<b>* 145</b>	<b>* 1,516</b>	<b>2,566</b>
Net income	0	0	* 21	* 921	* 214	* 1,516	3,347
Loss	0	0	0	* 5	* 68	0	* 781
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>417</b>	<b>* 5,576</b>	<b>28</b>	<b>* 174,201</b>	<b>7,047</b>
Net income	0	0	417	* 5,576	28	* 174,201	7,047
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>397,981</b>	<b>* 40,585</b>	<b>179,642</b>	<b>3,770,392</b>	<b>351,142</b>	<b>11,101,745</b>	<b>21,026,000</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>162</b>	<b>429</b>	<b>168</b>	<b>3,276</b>	<b>320</b>	<b>495</b>	<b>149</b>
<b>Number of partners</b>	<b>1,135</b>	<b>1,155</b>	<b>950</b>	<b>8,043</b>	<b>1,962</b>	<b>4,589</b>	<b>1,066</b>
<b>Total assets</b>	<b>6,874,124</b>	<b>3,981,755</b>	<b>8,148,991</b>	<b>12,771,797</b>	<b>30,676,475</b>	<b>6,202,261</b>	<b>2,815,261</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,278,666</b>	<b>4,487,498</b>	<b>13,258,647</b>	<b>13,296,017</b>	<b>15,387,212</b>	<b>7,402,125</b>	<b>3,506,289</b>
Business receipts	9,047,692	4,348,381	13,090,438	12,982,614	15,193,763	7,293,352	3,319,445
Ordinary income from other partnerships and fiduciaries	* 1,502	* 6,535	* 99,284	22,169	2,193	* 3,736	* 169,654
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	91,494	12,030	746	168,018	2,254	* 24	* 235
Other income	137,978	120,552	68,179	123,217	189,001	105,013	16,954
<b>Total deductions</b>	<b>8,419,551</b>	<b>3,993,775</b>	<b>12,183,662</b>	<b>11,582,295</b>	<b>11,613,100</b>	<b>6,858,934</b>	<b>2,965,104</b>
Cost of good sold	6,777,955	2,897,306	10,791,232	8,784,986	9,312,788	5,030,916	2,347,161
Inventory, beginning of year	946,214	482,171	2,139,606	1,679,898	1,494,123	596,567	551,099
Purchases	4,248,889	1,401,099	6,573,839	5,614,409	7,388,097	2,553,565	1,065,565
Cost of labor	730,781	416,106	830,520	1,074,396	1,200,601	1,516,370	331,257
Additional inventory costs (section 263A)	48,519	25,740	41,507	45,178	42,874	16,515	28,809
Other costs	1,649,799	978,977	2,886,468	1,868,171	1,037,164	1,026,527	892,400
Less: Inventory, end of year	846,247	406,787	1,680,707	1,497,067	1,850,071	678,627	521,969
Salaries and wages	410,456	233,381	286,469	779,573	720,802	731,723	195,644
Guaranteed payments to partners	11,948	* 1,599	* 139,756	149,127	52,660	33,039	* 25,840
Rent paid	31,633	94,755	20,898	80,184	81,373	73,411	17,019
Interest paid	129,658	44,131	114,639	145,504	107,526	54,581	16,800
Taxes and licenses	45,189	57,326	53,383	115,897	93,326	33,603	22,421
Bad debts	13,189	15,582	7,325	25,614	13,093	17,243	3,281
Repairs and maintenance	53,333	34,146	35,779	117,395	25,999	14,085	3,544
Depreciation	116,215	69,285	189,506	157,205	119,590	56,523	28,559
Depletion	0	* 19,671	0	0	0	0	0
Retirement plans, etc.	30,320	3,556	8,790	43,021	23,273	15,935	11,050
Employee benefit programs	58,148	33,431	33,022	152,404	157,817	97,699	10,847
Ordinary loss from other partnerships and fiduciaries	* 5,679	6,666	* 177	1,230	* 2,525	* 2,932	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,610	* 550	* 421	* 1,187	1,555	1,268	489
Other deductions	734,217	482,389	502,265	1,028,970	900,773	695,975	282,449
<b>Ordinary business income (loss)</b>	<b>859,115</b>	<b>493,722</b>	<b>1,074,985</b>	<b>1,713,722</b>	<b>3,774,112</b>	<b>543,192</b>	<b>541,185</b>
Net income	873,703	493,722	1,075,859	1,715,192	3,814,766	547,624	541,185
Loss	* 14,589	0	* 874	1,470	40,654	* 4,432	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>49,013</b>	<b>3,025</b>	<b>106,220</b>	<b>234,049</b>	<b>238,064</b>	<b>178,280</b>	<b>8,080</b>
Interest income	14,038	2,559	54,580	70,807	86,870	31,151	1,927
Dividend income	19,547	86	* 51,922	15,020	23,412	20,410	* 6,561
Royalties	16,737	0	496	* 9,004	* 127,972	702	9
Net short-term capital gain (loss)	* 40	-3	* -15	* 249	* 11	* 1,778	-177
Net long-term capital gain (loss)	* -1,349	383	* -764	* 138,968	* -201	* 124,239	-239
<b>Net rental real estate income (loss)</b>	<b>* 3,553</b>	<b>* 461</b>	<b>* 1,300</b>	<b>* 17,375</b>	<b>* 992</b>	<b>* 144</b>	<b>* 959</b>
Net income	* 4,528	* 526	* 1,300	* 17,375	* 998	* 144	* 959
Loss	* 975	65	0	0	6	0	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>9</b>	<b>* 3,782</b>	<b>* 2,214</b>	<b>* 421</b>	<b>131</b>	<b>0</b>
Net income	0	9	* 3,782	* 2,578	* 421	131	0
Loss	0	0	0	* 363	0	0	0
<b>Total net income [1]</b>	<b>912,990</b>	<b>496,836</b>	<b>1,187,066</b>	<b>1,828,143</b>	<b>4,013,779</b>	<b>595,730</b>	<b>550,640</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	<b>389</b>	<b>1,372</b>	<b>3,574</b>	<b>37,340</b>	<b>20,271</b>	<b>11,327</b>	<b>5,742</b>
<b>Number of partners</b>	<b>3,328</b>	<b>2,890</b>	<b>9,023</b>	<b>307,743</b>	<b>59,373</b>	<b>217,327</b>	<b>31,043</b>
<b>Total assets</b>	<b>18,518,562</b>	<b>440,842</b>	<b>30,074,787</b>	<b>149,377,295</b>	<b>52,102,612</b>	<b>94,428,897</b>	<b>2,845,787</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>28,861,963</b>	<b>1,556,613</b>	<b>22,146,090</b>	<b>343,937,486</b>	<b>92,343,856</b>	<b>243,598,531</b>	<b>7,995,099</b>
Business receipts	28,062,511	1,549,688	21,762,286	338,351,542	90,434,407	240,026,474	7,890,662
Ordinary income from other partnerships and fiduciaries	* 44,078	* 3,989	* 127,585	1,896,350	376,728	1,518,977	* 645
Farm net profit	0	0	0	* 30	0	0	* 30
Net gain, noncapital assets	2,918	* 3	1,721	201,357	73,534	125,285	* 2,538
Other income	752,456	* 2,933	254,498	3,488,206	1,459,187	1,927,796	101,223
<b>Total deductions</b>	<b>26,008,619</b>	<b>1,371,713</b>	<b>18,922,914</b>	<b>323,546,325</b>	<b>82,699,559</b>	<b>233,477,373</b>	<b>7,369,392</b>
Cost of good sold	21,761,178	978,364	13,403,633	283,086,189	67,926,000	209,231,958	5,928,231
Inventory, beginning of year	3,398,889	* 98,642	2,382,480	24,572,149	11,596,101	12,798,692	177,356
Purchases	15,175,086	* 709,487	7,959,207	246,188,403	62,552,147	178,820,442	4,815,814
Cost of labor	1,063,764	* 69,479	2,544,793	1,727,065	1,044,914	680,247	1,905
Additional inventory costs (section 263A)	59,067	* 13,011	43,892	955,898	437,759	516,244	* 1,896
Other costs	6,682,687	* 230,581	2,909,981	34,974,568	3,378,579	30,368,529	1,227,460
Less: Inventory, end of year	4,618,315	* 142,836	2,436,721	25,331,894	11,083,501	13,952,194	296,199
Salaries and wages	1,492,879	* 156,703	1,560,520	12,333,540	4,590,720	7,258,366	484,454
Guaranteed payments to partners	62,128	* 12,018	157,372	1,097,372	677,353	361,214	58,806
Rent paid	133,582	* 19,677	125,252	1,901,479	830,824	1,023,379	47,276
Interest paid	197,673	* 8,977	151,645	1,764,817	629,421	1,086,863	48,533
Taxes and licenses	119,389	* 3,998	191,276	1,583,962	600,731	943,593	39,637
Bad debts	9,716	* 906	11,212	338,140	118,595	203,077	16,468
Repairs and maintenance	38,569	* 2,333	33,282	587,743	184,059	394,320	9,364
Depreciation	453,939	* 6,270	338,706	1,853,068	484,309	1,334,696	34,064
Depletion	13	0	0	0	0	0	0
Retirement plans, etc.	94,713	* 69	20,886	266,895	82,331	173,900	10,664
Employee benefit programs	65,995	* 2,590	178,017	1,100,016	382,579	666,815	50,621
Ordinary loss from other partnerships and fiduciaries	* 14,735	0	* 564	39,233	14,207	21,873	* 3,154
Farm net loss	0	0	0	* 347	* 347	0	0
Net loss, noncapital assets	1,596	* 4	* 200	33,617	8,678	2,783	22,155
Other deductions	1,562,514	179,803	2,750,349	17,559,906	6,169,406	10,774,536	615,964
<b>Ordinary business income (loss)</b>	<b>2,853,343</b>	<b>184,900</b>	<b>3,223,176</b>	<b>20,391,162</b>	<b>9,644,297</b>	<b>10,121,158</b>	<b>625,707</b>
Net income	2,854,678	184,900	3,305,643	20,402,455	9,649,982	10,125,854	626,619
Loss	* 1,334	0	82,467	11,294	* 5,685	* 4,696	* 913
<b>Portfolio income (loss) distributed directly to partners</b>	<b>32,753</b>	<b>* 94</b>	<b>962,213</b>	<b>604,525</b>	<b>124,805</b>	<b>470,045</b>	<b>9,675</b>
Interest income	11,217	* 90	125,359	291,154	68,194	214,260	8,701
Dividend income	16,567	[2]	151,193	267,394	78,721	187,411	* 1,263
Royalties	2,519	0	684,864	11,667	* 6,405	5,262	0
Net short-term capital gain (loss)	1,019	0	769	-7,491	-8,954	1,022	* 441
Net long-term capital gain (loss)	* 1,431	* 4	* 29	41,800	-19,561	62,091	* -729
<b>Net rental real estate income (loss)</b>	<b>-1,336</b>	<b>* -1</b>	<b>-219</b>	<b>16,736</b>	<b>4,407</b>	<b>12,020</b>	<b>* 309</b>
Net income	0	0	251	19,364	4,582	14,452	* 330
Loss	1,336	* 1	469	2,628	175	2,432	21
<b>Other net rental income (loss)</b>	<b>* 248</b>	<b>0</b>	<b>0</b>	<b>27,995</b>	<b>15,115</b>	<b>12,832</b>	<b>48</b>
Net income	* 262	0	0	32,893	15,207	17,638	48
Loss	13	0	0	* 4,898	* 92	4,806	0
<b>Total net income [1]</b>	<b>2,882,559</b>	<b>184,989</b>	<b>4,184,373</b>	<b>21,006,108</b>	<b>9,817,140</b>	<b>10,552,942</b>	<b>636,027</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>77,268</b>	<b>5,011</b>	<b>2,307</b>	<b>4,060</b>	<b>3,737</b>	<b>9,789</b>	<b>3,409</b>
<b>Number of partners</b>	<b>381,169</b>	<b>14,342</b>	<b>5,086</b>	<b>8,675</b>	<b>10,437</b>	<b>23,580</b>	<b>65,580</b>
<b>Total assets</b>	<b>84,790,092</b>	<b>18,091,709</b>	<b>3,295,358</b>	<b>1,164,396</b>	<b>1,874,140</b>	<b>13,600,532</b>	<b>2,407,819</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>220,748,120</b>	<b>59,775,108</b>	<b>6,312,745</b>	<b>4,052,095</b>	<b>4,927,425</b>	<b>41,943,038</b>	<b>8,603,101</b>
Business receipts	215,052,752	58,330,057	6,119,184	4,014,565	4,894,592	39,596,638	8,561,529
Ordinary income from other partnerships and fiduciaries	949,268	58,222	* 2,577	* 15,297	* 417	* 356,841	* 14,000
Farm net profit	* 1,148	0	0	0	0	0	0
Net gain, noncapital assets	121,731	36,049	* 245	* 3	* 253	2,103	* 3,030
Other income	4,623,220	1,350,780	190,739	22,230	32,164	1,987,456	24,543
<b>Total deductions</b>	<b>210,855,525</b>	<b>58,462,312</b>	<b>5,744,824</b>	<b>3,585,909</b>	<b>4,667,424</b>	<b>40,944,537</b>	<b>7,819,934</b>
Cost of good sold	164,768,524	49,561,821	3,395,907	2,619,937	3,297,902	30,789,052	5,099,119
Inventory, beginning of year	21,413,923	10,145,520	674,757	254,614	743,852	3,008,766	476,640
Purchases	156,312,311	46,463,297	3,066,422	2,497,955	3,060,524	29,316,005	5,063,085
Cost of labor	1,720,721	931,712	* 56,026	* 14,653	* 83,633	250,031	* 20,109
Additional inventory costs (section 263A)	359,482	87,018	35,746	* 13,726	* 212	64,066	* 1,623
Other costs	4,494,500	352,023	196,978	96,473	202,216	567,757	123,163
Less: Inventory, end of year	19,532,414	8,417,751	634,022	257,484	792,536	2,417,573	585,501
Salaries and wages	14,474,031	3,394,694	730,922	247,467	566,574	3,429,269	962,841
Guaranteed payments to partners	814,867	130,031	30,200	* 22,931	* 47,246	150,169	126,784
Rent paid	4,527,693	843,622	336,348	108,930	89,634	1,015,756	217,390
Interest paid	1,370,418	330,049	37,086	9,681	31,866	186,414	41,488
Taxes and licenses	2,265,749	510,794	111,633	38,028	66,962	518,659	123,201
Bad debts	381,025	29,133	21,883	* 1,590	12,698	25,293	41,281
Repairs and maintenance	993,329	130,696	30,037	4,430	32,090	300,219	19,642
Depreciation	2,301,446	300,765	64,160	15,154	33,204	458,223	69,108
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	163,091	15,032	3,198	1,211	5,931	55,520	6,953
Employee benefit programs	922,046	256,308	28,433	10,324	25,248	294,976	25,884
Ordinary loss from other partnerships and fiduciaries	17,987	* 5	16	0	0	* 7,362	* 345
Farm net loss	* 2,211	0	0	0	0	* 2,211	0
Net loss, noncapital assets	21,630	3,566	* 11,446	* 1,315	2	* 2,472	1,029
Other deductions	17,831,478	2,955,795	943,554	504,910	458,067	3,708,941	1,084,870
<b>Ordinary business income (loss)</b>	<b>9,892,594</b>	<b>1,312,796</b>	<b>567,921</b>	<b>466,186</b>	<b>260,001</b>	<b>998,501</b>	<b>783,167</b>
Net income	10,096,733	1,319,805	570,347	466,186	260,014	1,165,915	783,167
Loss	204,138	7,008	* 2,426	0	13	* 167,414	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>-127,806</b>	<b>64,592</b>	<b>5,095</b>	<b>3,970</b>	<b>1,942</b>	<b>-353,550</b>	<b>5,653</b>
Interest income	314,175	59,497	6,030	2,389	1,964	96,388	3,888
Dividend income	91,155	1,687	* 5	* 645	* 487	83,998	* 1,766
Royalties	* 1,622	0	* 32	0	0	1	0
Net short-term capital gain (loss)	-18,804	* -7,042	* -1,630	* 353	* -41	* -10,148	* 3
Net long-term capital gain (loss)	-515,954	10,450	* 659	* 583	* -468	* -523,788	* -5
<b>Net rental real estate income (loss)</b>	<b>262,150</b>	<b>4,426</b>	<b>5,106</b>	<b>* -1,777</b>	<b>* 72</b>	<b>63,280</b>	<b>* 90</b>
Net income	296,619	4,582	5,106	0	* 72	93,762	* 90
Loss	* 34,468	156	0	* 1,777	0	30,481	0
<b>Other net rental income (loss)</b>	<b>26,675</b>	<b>* 980</b>	<b>* 302</b>	<b>0</b>	<b>0</b>	<b>5,996</b>	<b>0</b>
Net income	31,932	* 1,011	* 302	0	0	5,996	0
Loss	* 5,256	* 31	0	0	0	0	0
<b>Total net income [1]</b>	<b>10,588,372</b>	<b>1,379,386</b>	<b>579,396</b>	<b>467,443</b>	<b>262,525</b>	<b>1,248,164</b>	<b>788,912</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>4,775</b>	<b>4,911</b>	<b>8,349</b>	<b>3,083</b>	<b>16,715</b>	<b>11,124</b>
<b>Number of partners</b>	<b>12,132</b>	<b>10,588</b>	<b>17,101</b>	<b>6,650</b>	<b>38,756</b>	<b>168,241</b>
<b>Total assets</b>	<b>9,674,725</b>	<b>8,316,563</b>	<b>1,339,777</b>	<b>2,242,427</b>	<b>3,879,188</b>	<b>18,903,458</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>40,686,464</b>	<b>8,620,796</b>	<b>2,514,718</b>	<b>4,639,608</b>	<b>10,637,885</b>	<b>28,035,135</b>
Business receipts	40,406,453	8,344,205	2,426,622	4,577,417	10,356,349	27,425,143
Ordinary income from other partnerships and fiduciaries	9,907	* 72,133	0	18,823	* 76,572	* 324,479
Farm net profit	0	0	0	0	0	* 1,148
Net gain, noncapital assets	62,615	500	* 238	* 51	* 227	16,417
Other income	207,489	203,959	87,857	43,318	204,736	267,948
<b>Total deductions</b>	<b>39,953,115</b>	<b>7,848,666</b>	<b>2,299,776</b>	<b>4,388,618</b>	<b>9,720,019</b>	<b>25,420,390</b>
Cost of good sold	35,982,956	4,648,054	1,345,692	2,946,871	7,274,353	17,806,857
Inventory, beginning of year	510,540	1,593,591	597,592	607,729	1,660,377	1,139,943
Purchases	35,575,066	4,427,518	1,323,470	2,921,742	6,788,076	15,809,151
Cost of labor	97,298	* 47,728	* 3,513	* 2,531	100,470	113,017
Additional inventory costs (section 263A)	555	6,246	* 14,869	* 2,781	25,596	107,043
Other costs	403,510	243,066	* 28,248	62,634	281,582	1,936,850
Less: Inventory, end of year	604,013	1,670,095	621,999	650,544	1,581,749	1,299,147
Salaries and wages	1,264,618	944,788	229,522	395,547	682,263	1,625,529
Guaranteed payments to partners	10,071	32,692	* 30,316	258	101,098	133,070
Rent paid	329,854	619,553	169,819	191,824	375,379	229,585
Interest paid	215,249	101,841	15,751	35,472	74,658	290,861
Taxes and licenses	274,816	153,349	48,827	64,120	138,293	217,068
Bad debts	7,169	11,952	* 582	31,343	5,506	192,596
Repairs and maintenance	181,644	40,370	12,846	25,029	47,899	168,427
Depreciation	499,367	99,383	88,901	63,191	110,499	499,491
Depletion	0	0	0	0	0	0
Retirement plans, etc.	12,230	22,925	* 147	* 581	3,028	36,336
Employee benefit programs	37,819	34,493	* 4,959	5,768	23,004	174,829
Ordinary loss from other partnerships and fiduciaries	* 1,759	0	* 6,936	0	1,114	* 449
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 646	* 670	307	0	* 170	* 7
Other deductions	1,134,917	1,138,596	345,171	628,616	882,755	4,045,286
<b>Ordinary business income (loss)</b>	<b>733,348</b>	<b>772,131</b>	<b>214,942</b>	<b>250,990</b>	<b>917,866</b>	<b>2,614,745</b>
Net income	745,375	787,380	214,942	250,990	917,866	2,614,745
Loss	* 12,027	* 15,250	0	0	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>34,128</b>	<b>4,991</b>	<b>* 185</b>	<b>6,526</b>	<b>24,037</b>	<b>74,624</b>
Interest income	29,820	4,313	* 162	6,077	23,762	79,885
Dividend income	* 53	* 13	* 23	450	* 275	1,753
Royalties	0	665	0	0	0	* 924
Net short-term capital gain (loss)	88	0	0	0	0	* -387
Net long-term capital gain (loss)	4,166	0	0	0	0	* -7,551
<b>Net rental real estate income (loss)</b>	<b>114,392</b>	<b>* 38,451</b>	<b>0</b>	<b>* 26,963</b>	<b>* 10,989</b>	<b>* 158</b>
Net income	116,445	* 38,451	0	* 26,963	* 10,989	* 158
Loss	* 2,053	0	0	0	0	0
<b>Other net rental income (loss)</b>	<b>827</b>	<b>1,893</b>	<b>0</b>	<b>0</b>	<b>* 410</b>	<b>* 16,268</b>
Net income	6,052	1,893	0	0	* 410	* 16,268
Loss	* 5,225	0	0	0	0	0
<b>Total net income [1]</b>	<b>878,441</b>	<b>817,466</b>	<b>215,126</b>	<b>284,479</b>	<b>953,302</b>	<b>2,713,733</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>19,430</b>	<b>72</b>	<b>226</b>	<b>12,846</b>	<b>843</b>	<b>294</b>	<b>* 22</b>
<b>Number of partners</b>	<b>521,404</b>	<b>231</b>	<b>41,414</b>	<b>29,446</b>	<b>3,001</b>	<b>412,381</b>	<b>* 123</b>
<b>Total assets</b>	<b>131,305,417</b>	<b>5,362,102</b>	<b>7,677,341</b>	<b>3,804,588</b>	<b>810,013</b>	<b>92,737,568</b>	<b>* 38,081</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>77,885,438</b>	<b>3,838,736</b>	<b>4,502,099</b>	<b>13,144,723</b>	<b>1,611,072</b>	<b>31,773,540</b>	<b>* 142,667</b>
Business receipts	75,943,428	3,822,384	4,408,106	12,975,025	1,594,414	30,595,431	* 142,667
Ordinary income from other partnerships and fiduciaries	1,243,471	248	* 47,090	* 996	0	917,472	0
Farm net profit	183	0	183	0	0	0	0
Net gain, noncapital assets	224,086	* 125	* 5,561	119,786	* 226	89,483	0
Other income	474,270	15,980	41,158	48,916	* 16,432	171,153	0
<b>Total deductions</b>	<b>69,023,624</b>	<b>3,722,941</b>	<b>3,660,048</b>	<b>12,418,651</b>	<b>1,505,698</b>	<b>27,136,896</b>	<b>* 120,417</b>
Cost of good sold	42,533,139	3,120,493	1,453,573	6,361,492	* 473,042	16,991,978	* 46,666
Inventory, beginning of year	2,278,306	* 802,029	41,345	104,831	1,152	682,924	* 3,265
Purchases	29,410,304	* 1,762,923	312,233	3,314,954	0	16,120,356	* 47,267
Cost of labor	1,690,210	* 55,674	* 183,222	204,339	* 148,488	15,512	0
Additional inventory costs (section 263A)	105,249	0	0	* 44,760	0	-8,124	0
Other costs	11,055,891	515,275	965,025	2,805,217	* 324,466	1,279,129	0
Less: Inventory, end of year	2,006,823	* 15,409	48,253	112,608	1,064	1,097,819	* 3,867
Salaries and wages	4,085,886	121,809	164,953	1,240,615	308,643	411,513	* 19,385
Guaranteed payments to partners	358,517	* 2,361	* 2,347	166,483	* 180	* 2,265	0
Rent paid	1,236,204	58,145	21,440	296,967	43,272	263,239	* 8,195
Interest paid	1,946,121	20,215	92,656	77,975	19,224	1,573,655	* 820
Taxes and licenses	1,099,932	18,092	37,607	209,520	40,409	512,459	* 2,465
Bad debts	71,329	* 861	2,328	47,892	* 1,098	3,310	0
Repairs and maintenance	901,960	58,520	52,496	257,313	68,908	286,349	* 1,926
Depreciation	4,085,348	54,217	194,906	390,306	65,702	3,081,023	* 1,121
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	163,606	* 1,179	41,632	15,681	* 1,569	61,419	* 245
Employee benefit programs	384,776	8,547	65,323	50,185	* 24,242	61,065	* 97
Ordinary loss from other partnerships and fiduciaries	35,115	0	* 20	* 23,064	* 27	8,026	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	4,802	* 39	2,222	* 1,171	0	* 95	0
Other deductions	12,116,891	258,464	1,528,547	3,279,988	459,382	3,880,498	* 39,498
<b>Ordinary business income (loss)</b>	<b>8,861,814</b>	<b>115,796</b>	<b>842,050</b>	<b>726,072</b>	<b>105,375</b>	<b>4,636,643</b>	<b>* 22,250</b>
Net income	8,930,220	116,191	864,912	751,501	105,375	4,644,670	* 22,250
Loss	* 68,405	* 395	22,862	* 25,429	0	8,026	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>468,044</b>	<b>5,105</b>	<b>53,400</b>	<b>16,868</b>	<b>* 30</b>	<b>354,876</b>	<b>* 268</b>
Interest income	273,065	5,059	15,168	19,078	* 120	210,499	* 8
Dividend income	75,952	* 4	* 28,785	* 394	44	26,098	* 260
Royalties	42	42	0	0	0	0	0
Net short-term capital gain (loss)	* 2,273	0	* 4,459	* -1,321	-7	0	0
Net long-term capital gain (loss)	116,713	0	* 4,988	* -1,283	-127	118,279	0
<b>Net rental real estate income (loss)</b>	<b>57,184</b>	<b>2,236</b>	<b>* 26</b>	<b>* 369</b>	<b>336</b>	<b>0</b>	<b>0</b>
Net income	57,185	2,236	* 26	* 369	336	0	0
Loss	1	0	0	0	0	0	0
<b>Other net rental income (loss)</b>	<b>74,764</b>	<b>0</b>	<b>0</b>	<b>* 46,531</b>	<b>0</b>	<b>21,705</b>	<b>* 3</b>
Net income	79,455	0	0	* 46,531	0	21,705	* 3
Loss	* 4,691	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>9,342,821</b>	<b>123,136</b>	<b>886,029</b>	<b>792,443</b>	<b>105,874</b>	<b>4,894,945</b>	<b>* 22,520</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>2,378</b>	<b>* 684</b>	<b>2,065</b>	<b>16,621</b>	<b>3,808</b>	<b>4,162</b>	<b>680</b>
<b>Number of partners</b>	<b>28,199</b>	<b>* 1,918</b>	<b>4,690</b>	<b>47,194</b>	<b>11,666</b>	<b>8,802</b>	<b>2,002</b>
<b>Total assets</b>	<b>7,485,185</b>	<b>* 131,444</b>	<b>13,259,094</b>	<b>515,351,914</b>	<b>12,304,162</b>	<b>10,715,078</b>	<b>45,492,147</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>11,486,569</b>	<b>* 490,624</b>	<b>10,895,409</b>	<b>211,657,986</b>	<b>8,372,151</b>	<b>11,836,082</b>	<b>23,389,468</b>
Business receipts	11,300,791	* 490,621	10,613,989	196,114,657	8,071,249	11,170,156	22,290,019
Ordinary income from other partnerships and fiduciaries	62,711	0	214,955	12,207,638	* 80,093	* 257,561	487,290
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	8,063	0	* 841	170,912	* 1,469	* 3,462	1,801
Other income	115,003	* 3	65,624	3,164,779	219,340	404,904	610,358
<b>Total deductions</b>	<b>10,258,992</b>	<b>* 466,430</b>	<b>9,733,551</b>	<b>171,450,453</b>	<b>7,244,158</b>	<b>9,545,732</b>	<b>18,005,034</b>
Cost of good sold	6,808,466	* 259,663	7,017,767	40,063,216	2,031,893	2,874,376	3,138,197
Inventory, beginning of year	160,695	0	482,065	2,947,347	265,363	38,536	744
Purchases	2,264,850	0	5,587,720	20,265,617	611,323	335,433	44,644
Cost of labor	1,006,708	* 25,685	* 50,583	384,824	142,727	* 96,344	7,106
Additional inventory costs (section 263A)	* 68,218	0	396	378,980	12,385	* 26,908	0
Other costs	3,497,875	* 233,978	1,434,927	18,985,241	1,254,345	2,424,482	3,085,706
Less: Inventory, end of year	189,879	0	537,924	2,898,795	254,249	47,326	3
Salaries and wages	1,277,520	* 88,360	453,088	17,450,872	1,681,406	875,544	1,953,755
Guaranteed payments to partners	166,740	* 3,286	* 14,854	534,707	78,657	194,303	* 3,837
Rent paid	146,643	* 13,745	384,559	6,059,034	151,572	360,633	180,613
Interest paid	78,421	* 874	82,280	6,025,250	86,077	94,970	996,469
Taxes and licenses	146,657	* 9,463	123,260	5,253,201	164,646	116,130	308,837
Bad debts	9,503	* 5	6,333	1,960,135	59,441	9,551	192,230
Repairs and maintenance	68,306	* 5,997	102,144	1,985,850	57,676	37,208	164,706
Depreciation	174,155	* 6,291	117,628	20,866,091	165,377	213,402	1,242,815
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	29,916	* 1,406	10,560	1,345,770	25,660	6,266	89,319
Employee benefit programs	123,263	* 600	51,454	1,331,014	150,780	35,972	150,173
Ordinary loss from other partnerships and fiduciaries	* 130	0	* 3,847	133,927	* 2,693	* 15,304	57,963
Farm net loss	0	0	0	* 25	0	0	0
Net loss, noncapital assets	* 401	0	* 875	72,159	* 1,110	* 871	11,540
Other deductions	1,228,870	* 76,741	1,364,903	68,369,203	2,587,171	4,711,201	9,514,581
<b>Ordinary business income (loss)</b>	<b>1,227,577</b>	<b>* 24,194</b>	<b>1,161,858</b>	<b>40,207,533</b>	<b>1,127,993</b>	<b>2,290,350</b>	<b>5,384,434</b>
Net income	1,227,577	* 24,194	1,173,551	40,265,506	1,128,397	2,295,219	5,434,255
Loss	0	0	* 11,693	57,973	* 404	* 4,869	49,821
<b>Portfolio income (loss) distributed directly to partners</b>	<b>13,995</b>	<b>* 44</b>	<b>23,460</b>	<b>7,009,423</b>	<b>408,559</b>	<b>593,654</b>	<b>262,846</b>
Interest income	12,670	* 39	10,425	5,306,393	20,121	37,566	295,143
Dividend income	6,065	* 6	* 14,297	211,261	1,237	12,051	50,200
Royalties	0	0	0	739,814	* 120,779	* 203,688	17,164
Net short-term capital gain (loss)	* -710	0	* -149	9,006	3,502	* -1,017	* 7,966
Net long-term capital gain (loss)	* -4,031	0	* -1,113	742,950	262,920	* 341,367	* -107,627
<b>Net rental real estate income (loss)</b>	<b>* 26,129</b>	<b>0</b>	<b>* 28,089</b>	<b>25,854</b>	<b>* 10,242</b>	<b>* 5,731</b>	<b>101</b>
Net income	* 26,129	0	* 28,089	26,598	* 10,242	* 5,731	101
Loss	0	0	0	* 744	0	0	0
<b>Other net rental income (loss)</b>	<b>* -1,610</b>	<b>0</b>	<b>* 8,135</b>	<b>1,565,414</b>	<b>* 3,715</b>	<b>* 1,877</b>	<b>85</b>
Net income	* 3,082	0	* 8,135	2,129,840	* 3,715	* 1,877	85
Loss	* 4,691	0	0	564,426	0	0	0
<b>Total net income [1]</b>	<b>1,270,831</b>	<b>* 24,239</b>	<b>1,222,804</b>	<b>48,056,268</b>	<b>1,284,087</b>	<b>2,551,263</b>	<b>5,747,126</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>2,607</b>	<b>2,604</b>	<b>2,760</b>	<b>208,752</b>	<b>* 46</b>	<b>17,359</b>	<b>1,543</b>
<b>Number of partners</b>	<b>10,114</b>	<b>7,893</b>	<b>6,717</b>	<b>4,425,330</b>	<b>* 202</b>	<b>75,930</b>	<b>5,033</b>
<b>Total assets</b>	<b>433,812,743</b>	<b>5,157,261</b>	<b>7,870,523</b>	<b>8,226,884,380</b>	<b>* 19,679,188</b>	<b>110,835,654</b>	<b>26,130,877</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>155,416,801</b>	<b>2,716,475</b>	<b>9,927,010</b>	<b>233,356,798</b>	<b>* 1,812,651</b>	<b>17,779,897</b>	<b>6,512,866</b>
Business receipts	142,624,657	2,153,641	9,804,934	117,370,583	* 1,343,003	10,327,502	6,103,049
Ordinary income from other partnerships and fiduciaries	11,054,232	* 241,590	86,872	31,034,223	* 59,924	429,694	* 68,883
Farm net profit	0	0	0	* 50,532	0	0	0
Net gain, noncapital assets	164,176	4	[2]	4,569,377	0	110,469	* 116
Other income	1,573,735	321,239	35,203	80,332,083	* 409,724	6,912,232	340,818
<b>Total deductions</b>	<b>127,531,675</b>	<b>2,115,233</b>	<b>7,008,620</b>	<b>152,983,032</b>	<b>* 1,552,739</b>	<b>15,516,338</b>	<b>4,880,615</b>
Cost of good sold	30,640,919	* 486,908	890,923	16,282,715	* 465,940	1,091,919	411,675
Inventory, beginning of year	2,625,671	367	* 16,667	547,192	4	179,866	* 358
Purchases	18,868,812	* 240,027	* 165,379	12,877,296	229,680	885,110	* 103,943
Cost of labor	* 72,340	0	* 66,307	470,264	0	* 16,541	* 38,124
Additional inventory costs (section 263A)	322,034	0	* 17,654	299,632	0	141	* 53,082
Other costs	11,330,401	* 247,426	642,882	3,720,457	* 236,430	175,462	* 216,797
Less: Inventory, end of year	2,578,338	912	* 17,966	1,632,126	174	* 165,201	* 629
Salaries and wages	10,576,799	559,292	1,804,076	39,445,976	* 366,695	2,135,092	793,921
Guaranteed payments to partners	71,686	* 43,363	142,861	5,936,008	21,662	204,951	* 24,545
Rent paid	5,082,594	56,872	226,750	3,325,556	* 43,408	290,624	126,026
Interest paid	4,256,495	162,642	428,598	13,006,313	* 61,257	3,745,009	199,446
Taxes and licenses	4,392,316	51,431	219,840	2,839,528	* 2,532	230,816	67,195
Bad debts	1,645,788	37,668	15,457	2,531,659	* 13,909	1,881,603	77,630
Repairs and maintenance	1,592,811	9,339	124,110	427,644	1,831	48,376	32,924
Depreciation	18,876,815	51,808	315,874	2,080,388	* 8,125	306,288	43,419
Depletion	0	0	0	14,894	0	0	0
Retirement plans, etc.	1,169,532	* 6,855	48,139	902,859	* 31,372	35,079	* 6,816
Employee benefit programs	839,499	26,852	127,738	2,052,719	20,835	173,642	44,045
Ordinary loss from other partnerships and fiduciaries	* 57,672	0	* 295	5,000,657	0	45,966	* 3,830
Farm net loss	0	0	* 25	47,410	0	0	0
Net loss, noncapital assets	58,152	* 433	54	160,713	0	* 8,968	* 676
Other deductions	48,270,599	621,771	2,663,881	58,927,994	* 515,171	5,318,005	3,048,466
<b>Ordinary business income (loss)</b>	<b>27,885,126</b>	<b>601,241</b>	<b>2,918,390</b>	<b>80,373,766</b>	<b>* 259,912</b>	<b>2,263,559</b>	<b>1,632,251</b>
Net income	27,887,025	602,219	2,918,390	88,426,319	* 259,912	3,602,082	1,635,303
Loss	* 1,899	* 978	0	8,052,552	0	1,338,523	* 3,051
<b>Portfolio income (loss) distributed directly to partners</b>	<b>5,484,315</b>	<b>13,987</b>	<b>246,063</b>	<b>136,877,430</b>	<b>* 48,114</b>	<b>3,416,870</b>	<b>78,155</b>
Interest income	4,917,264	13,565	22,734	133,542,822	* 16,184	2,122,369	23,567
Dividend income	130,117	* 421	* 17,236	58,839,026	28,410	1,939,632	* 1,429
Royalties	299,970	0	* 98,213	5,175,858	0	* 35	0
Net short-term capital gain (loss)	* -1,007	0	* -437	59,696,626	1,495	33,284	* 1,252
Net long-term capital gain (loss)	137,971	1	* 108,318	-120,376,903	2,025	-678,451	* 51,908
<b>Net rental real estate income (loss)</b>	<b>* 5,020</b>	<b>* 4,760</b>	<b>0</b>	<b>101,563</b>	<b>1</b>	<b>32,187</b>	<b>* -62</b>
Net income	* 5,764	* 4,760	0	1,427,693	1	75,678	0
Loss	* 744	0	0	1,326,130	0	* 43,491	* 62
<b>Other net rental income (loss)</b>	<b>1,545,379</b>	<b>0</b>	<b>* 14,358</b>	<b>2,018,519</b>	<b>0</b>	<b>* 1,838,064</b>	<b>0</b>
Net income	2,109,805	0	* 14,358	2,299,312	0	* 1,838,064	0
Loss	564,426	0	0	280,792	0	[2]	0
<b>Total net income [1]</b>	<b>34,782,875</b>	<b>619,987</b>	<b>3,070,930</b>	<b>280,051,555</b>	<b>* 304,507</b>	<b>8,195,847</b>	<b>1,657,185</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
(84)	(85)	(86)	(87)	(88)	(89)	
<b>Number of partnerships</b>	<b>149,840</b>	<b>5,695</b>	<b>144,144</b>	<b>6,054</b>	<b>33,910</b>	<b>734,542</b>
<b>Number of partners</b>	<b>2,950,848</b>	<b>32,254</b>	<b>2,918,594</b>	<b>35,099</b>	<b>1,358,218</b>	<b>3,360,533</b>
<b>Total assets</b>	<b>7,109,616,829</b>	<b>1,202,803,786</b>	<b>5,906,813,043</b>	<b>10,758,255</b>	<b>949,863,577</b>	<b>2,122,355,913</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>183,028,367</b>	<b>56,076,806</b>	<b>126,951,560</b>	<b>13,902,241</b>	<b>10,320,777</b>	<b>79,487,559</b>
Business receipts	83,133,432	21,454,325	61,679,107	13,399,210	3,064,388	62,932,729
Ordinary income from other partnerships and fiduciaries	24,874,893	1,507,750	23,367,143	45,136	5,555,692	4,482,090
Farm net profit	* 49,348	0	* 49,348	0	* 1,184	* 122,020
Net gain, noncapital assets	4,346,084	* 87,267	4,258,817	* 14,646	98,062	1,601,070
Other income	70,624,610	33,027,464	37,597,146	443,249	1,601,450	10,349,649
<b>Total deductions</b>	<b>111,383,833</b>	<b>45,256,342</b>	<b>66,127,491</b>	<b>11,017,783</b>	<b>8,631,724</b>	<b>59,366,604</b>
Cost of good sold	11,014,941	4,109,020	6,905,921	2,685,829	612,410	24,874,168
Inventory, beginning of year	312,589	116,389	196,200	0	* 54,374	5,498,500
Purchases	10,228,369	* 3,865,591	6,362,778	* 436,164	* 994,030	9,720,618
Cost of labor	267,934	2,564	265,369	* 135,838	11,827	665,079
Additional inventory costs (section 263A)	* 21,202	1,025	* 20,177	* 225,173	35	536,549
Other costs	1,074,834	* 223,733	851,101	1,888,655	128,281	14,682,062
Less: Inventory, end of year	889,986	* 100,282	789,704	0	* 576,137	6,228,640
Salaries and wages	33,052,673	15,063,483	17,989,190	2,615,451	482,144	7,682,018
Guaranteed payments to partners	5,091,008	1,158,748	3,932,260	452,580	141,261	932,870
Rent paid	2,544,286	1,022,733	1,521,553	286,449	34,762	1,617,084
Interest paid	8,209,115	5,572,478	2,636,636	60,686	730,799	2,399,537
Taxes and licenses	2,258,148	978,850	1,279,298	243,541	37,295	1,127,812
Bad debts	418,549	44,121	374,428	12,631	127,336	285,151
Repairs and maintenance	293,015	183,203	109,812	44,332	7,167	458,357
Depreciation	1,521,922	567,904	954,018	71,657	128,977	4,740,100
Depletion	14,894	14,894	0	0	0	7,916
Retirement plans, etc.	738,288	422,200	316,088	77,690	13,614	76,319
Employee benefit programs	1,611,541	962,060	649,481	188,243	14,413	422,908
Ordinary loss from other partnerships and fiduciaries	4,471,063	91,187	4,379,875	* 2,286	477,513	849,494
Farm net loss	* 43,318	0	* 43,318	0	* 4,092	* 26,625
Net loss, noncapital assets	93,081	* 19,680	73,401	* 1,546	* 56,441	38,268
Other deductions	40,007,993	15,045,781	24,962,212	4,274,859	5,763,500	13,827,976
<b>Ordinary business income (loss)</b>	<b>71,644,533</b>	<b>10,820,464</b>	<b>60,824,069</b>	<b>2,884,458</b>	<b>1,689,053</b>	<b>20,120,954</b>
Net income	77,695,043	11,841,060	65,853,983	2,914,690	2,319,289	22,413,152
Loss	6,050,510	1,020,596	5,029,914	* 30,232	630,236	2,292,198
<b>Portfolio income (loss) distributed directly to partners</b>	<b>141,852,685</b>	<b>5,390,234</b>	<b>136,462,451</b>	<b>119,348</b>	<b>-8,637,742</b>	<b>18,276,683</b>
Interest income	115,466,662	4,698,064	110,768,599	123,663	15,790,377	10,208,844
Dividend income	45,310,581	1,029,158	44,281,423	5,424	11,553,550	3,754,979
Royalties	4,058,892	1,668	4,057,223	0	1,116,931	1,892,037
Net short-term capital gain (loss)	59,991,624	668,308	59,323,315	* 54	-331,082	65,647
Net long-term capital gain (loss)	-82,975,074	-1,006,964	-81,968,110	-9,793	-36,767,519	2,355,176
<b>Net rental real estate income (loss)</b>	<b>-13,810</b>	<b>496</b>	<b>-14,305</b>	<b>* -48</b>	<b>83,295</b>	<b>89,755,996</b>
Net income	1,168,144	3,322	1,164,823	99	183,770	91,175,205
Loss	1,181,954	2,826	1,179,128	* 148	100,475	1,419,209
<b>Other net rental income (loss)</b>	<b>100,653</b>	<b>31,216</b>	<b>69,437</b>	<b>0</b>	<b>79,802</b>	<b>2,613,968</b>
Net income	344,333	* 31,442	312,891	0	116,915	2,862,064
Loss	243,679	* 226	243,454	0	37,113	248,096
<b>Total net income [1]</b>	<b>236,567,512</b>	<b>16,581,066</b>	<b>219,986,446</b>	<b>3,013,497</b>	<b>30,313,008</b>	<b>128,346,778</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except Miniwarehouses)	Lessors of Miniwarehouses and Self-Storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>Number of partnerships</b>	<b>720,222</b>	<b>157,486</b>	<b>343,710</b>	<b>7,726</b>	<b>57,872</b>	<b>153,428</b>
<b>Number of partners</b>	<b>3,289,720</b>	<b>736,222</b>	<b>1,539,435</b>	<b>25,192</b>	<b>264,481</b>	<b>724,391</b>
<b>Total assets</b>	<b>2,056,014,228</b>	<b>374,071,416</b>	<b>1,071,592,367</b>	<b>34,290,232</b>	<b>97,965,171</b>	<b>478,095,043</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>57,680,409</b>	<b>3,555,611</b>	<b>6,037,049</b>	<b>630,270</b>	<b>2,085,344</b>	<b>45,372,135</b>
Business receipts	44,855,337	2,439,711	4,071,753	623,634	1,205,736	36,514,503
Ordinary income from other partnerships and fiduciaries	4,300,456	582,339	594,015	* 275	601,829	2,521,998
Farm net profit	* 122,020	* 9,276	* 180	0	* 14,501	* 98,064
Net gain, noncapital assets	398,843	* 69,084	107,611	* 642	* 19,865	201,640
Other income	8,003,753	455,201	1,263,491	5,719	243,413	6,035,929
<b>Total deductions</b>	<b>45,866,913</b>	<b>2,653,596</b>	<b>5,142,237</b>	<b>609,142</b>	<b>1,302,626</b>	<b>36,159,312</b>
Cost of good sold	21,550,977	1,135,922	2,064,124	* 115,752	528,287	17,706,892
Inventory, beginning of year	5,098,055	* 378,601	914,417	* 11,143	* 87,928	3,705,967
Purchases	8,418,421	515,996	333,870	* 121,843	* 405,517	7,041,195
Cost of labor	565,528	0	* 31,322	* 72	* 696	533,438
Additional inventory costs (section 263A)	536,188	* 17,483	* 39,573	0	0	479,132
Other costs	12,774,619	618,103	828,237	* 16,642	* 121,387	11,190,249
Less: Inventory, end of year	5,841,835	* 394,261	83,295	* 33,948	* 87,241	5,243,089
Salaries and wages	5,872,509	467,398	380,404	* 27,633	171,657	4,825,418
Guaranteed payments to partners	824,023	* 11,279	86,639	0	* 10,435	715,671
Rent paid	1,055,439	6,768	257,372	* 33,701	25,833	731,764
Interest paid	1,741,419	158,121	372,959	* 68,001	168,579	973,759
Taxes and licenses	880,225	96,522	142,804	* 23,771	18,802	598,327
Bad debts	157,230	* 14,207	23,206	* 4,741	* 816	114,260
Repairs and maintenance	266,093	11,947	40,681	* 7,733	11,323	194,409
Depreciation	958,949	68,995	333,248	* 59,605	52,160	444,940
Depletion	1,230	0	0	0	1,230	0
Retirement plans, etc.	49,753	* 462	* 3,649	0	* 93	45,549
Employee benefit programs	220,598	15,731	6,895	* 1,932	* 1,810	194,229
Ordinary loss from other partnerships and fiduciaries	842,135	33,045	171,634	* 14,578	37,738	585,140
Farm net loss	* 26,625	* 17,760	* 328	0	* 8,461	* 76
Net loss, noncapital assets	34,385	* 501	5,598	0	* 10,212	18,075
Other deductions	11,385,324	614,939	1,252,696	251,696	255,189	9,010,803
<b>Ordinary business income (loss)</b>	<b>11,813,496</b>	<b>902,015</b>	<b>894,812</b>	<b>21,128</b>	<b>782,718</b>	<b>9,212,823</b>
Net income	13,968,952	1,136,561	1,694,472	43,369	881,211	10,213,340
Loss	2,155,457	234,546	799,659	* 22,242	98,493	1,000,517
<b>Portfolio income (loss) distributed directly to partners</b>	<b>16,262,002</b>	<b>2,127,266</b>	<b>5,063,871</b>	<b>68,193</b>	<b>1,293,617</b>	<b>7,709,055</b>
Interest income	9,786,202	1,274,677	2,786,974	47,710	472,696	5,204,144
Dividend income	3,688,190	461,408	1,189,618	* 12,285	132,105	1,892,775
Royalties	509,343	37,417	34,452	* 17	* 172,353	265,102
Net short-term capital gain (loss)	65,851	289,419	46,072	0	24,250	-293,890
Net long-term capital gain (loss)	2,212,416	64,344	1,006,755	* 8,181	492,212	640,924
<b>Net rental real estate income (loss)</b>	<b>89,549,707</b>	<b>19,707,442</b>	<b>55,624,851</b>	<b>1,265,762</b>	<b>4,288,347</b>	<b>8,663,305</b>
Net income	90,967,353	19,952,117	55,988,886	1,265,762	4,315,347	9,445,242
Loss	1,417,646	244,675	364,035	0	* 27,000	781,937
<b>Other net rental income (loss)</b>	<b>365,265</b>	<b>* -3,898</b>	<b>155,049</b>	<b>* 2,062</b>	<b>44,967</b>	<b>167,085</b>
Net income	478,075	* 3,913	201,341	* 2,063	* 102,774	167,985
Loss	112,810	* 7,811	* 46,291	[2]	* 57,807	900
<b>Total net income [1]</b>	<b>115,712,202</b>	<b>22,379,060</b>	<b>60,685,756</b>	<b>1,348,964</b>	<b>5,893,188</b>	<b>25,405,234</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
<b>Number of partnerships</b>	<b>13,345</b>	<b>975</b>	<b>109,253</b>	<b>20,498</b>	<b>15,718</b>	<b>11,018</b>	<b>3,392</b>
<b>Number of partners</b>	<b>65,033</b>	<b>5,780</b>	<b>428,939</b>	<b>136,973</b>	<b>67,867</b>	<b>30,275</b>	<b>7,045</b>
<b>Total assets</b>	<b>52,463,704</b>	<b>13,877,981</b>	<b>137,591,193</b>	<b>34,671,839</b>	<b>14,670,401</b>	<b>9,103,640</b>	<b>687,696</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>15,352,898</b>	<b>6,454,251</b>	<b>338,587,457</b>	<b>132,225,415</b>	<b>58,202,049</b>	<b>23,623,003</b>	<b>1,468,266</b>
Business receipts	12,621,831	* 5,455,562	324,030,566	130,636,574	57,701,909	21,669,045	1,444,321
Ordinary income from other partnerships and fiduciaries	* 22,463	* 159,171	5,313,865	126,487	81,903	137,648	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,201,382	845	117,493	3,825	8,185	4,768	0
Other income	1,507,223	838,673	9,125,533	1,458,529	410,052	1,811,542	* 23,945
<b>Total deductions</b>	<b>12,817,625</b>	<b>682,066</b>	<b>252,397,182</b>	<b>83,859,018</b>	<b>45,021,940</b>	<b>20,497,654</b>	<b>1,178,027</b>
Cost of good sold	3,300,437	* 22,754	52,963,905	1,168,305	4,368,975	10,034,778	711,147
Inventory, beginning of year	400,445	0	1,221,813	0	0	* 4,073	* 54,790
Purchases	1,280,266	21,932	16,074,892	10,132	* 65,556	1,102,491	* 233,589
Cost of labor	99,550	0	10,170,454	* 119,298	3,203,426	2,842,582	* 103,940
Additional inventory costs (section 263A)	* 361	0	377,283	0	* 53,907	* 30,095	* 11,798
Other costs	1,906,620	* 823	26,342,750	1,038,875	1,046,087	6,070,350	* 375,350
Less: Inventory, end of year	386,805	0	1,223,287	0	0	* 14,813	* 68,319
Salaries and wages	1,728,580	* 80,929	82,794,581	38,267,025	19,012,178	3,760,602	129,850
Guaranteed payments to partners	59,700	* 49,147	15,855,194	8,400,821	3,039,065	673,487	* 38,888
Rent paid	486,339	* 75,307	13,330,490	8,705,497	2,049,353	627,420	41,194
Interest paid	603,780	* 54,339	1,327,227	313,021	270,937	50,946	7,692
Taxes and licenses	236,007	* 11,579	7,176,917	3,352,752	1,607,240	374,494	20,736
Bad debts	126,992	* 930	731,403	158,496	9,998	29,731	* 4,098
Repairs and maintenance	191,822	* 441	1,175,403	616,648	195,042	131,075	4,292
Depreciation	3,746,816	* 34,335	3,138,690	1,475,489	486,256	243,966	17,244
Depletion	0	6,686	0	0	0	0	0
Retirement plans, etc.	25,257	* 1,309	3,695,903	1,533,324	943,868	102,949	* 1,431
Employee benefit programs	201,466	* 845	4,669,445	2,049,769	880,546	436,098	* 15,351
Ordinary loss from other partnerships and fiduciaries	* 7,359	0	98,296	10,162	14,222	* 5,274	* 1,641
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 3,883	0	86,127	58,835	954	* 11,646	0
Other deductions	2,099,187	343,465	65,353,602	17,748,874	12,143,305	4,015,188	184,462
<b>Ordinary business income (loss)</b>	<b>2,535,273</b>	<b>5,772,186</b>	<b>86,190,275</b>	<b>48,366,397</b>	<b>13,180,109</b>	<b>3,125,349</b>	<b>290,239</b>
Net income	2,672,014	5,772,186	86,341,835	48,367,952	13,195,387	3,126,276	290,239
Loss	136,741	0	151,559	* 1,555	* 15,278	* 927	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>538,571</b>	<b>1,476,111</b>	<b>2,300,030</b>	<b>86,092</b>	<b>87,180</b>	<b>34,432</b>	<b>* 1,568</b>
Interest income	329,224	93,418	640,918	59,241	57,897	21,098	* 1,561
Dividend income	66,789	0	280,176	26,336	15,354	7,959	0
Royalties	* 2	1,382,693	302,530	603	* 4,775	* 2,147	* 6
Net short-term capital gain (loss)	* -204	0	369,965	4,557	64	* -18,472	0
Net long-term capital gain (loss)	* 142,760	0	706,440	-4,646	9,091	* 21,699	0
<b>Net rental real estate income (loss)</b>	<b>199,770</b>	<b>* 6,519</b>	<b>39,570</b>	<b>9,120</b>	<b>28,697</b>	<b>* -96</b>	<b>0</b>
Net income	201,332	* 6,519	66,560	17,405	* 31,923	* 306	0
Loss	* 1,562	0	26,990	8,284	* 3,226	* 403	0
<b>Other net rental income (loss)</b>	<b>2,248,703</b>	<b>0</b>	<b>118,087</b>	<b>-1,375</b>	<b>0</b>	<b>[2]</b>	<b>0</b>
Net income	2,383,989	0	120,842	* 930	0	[2]	0
Loss	* 135,286	0	2,754	* 2,305	0	0	0
<b>Total net income [1]</b>	<b>5,379,761</b>	<b>7,254,815</b>	<b>87,571,557</b>	<b>48,460,323</b>	<b>13,286,831</b>	<b>3,156,457</b>	<b>291,807</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
<b>Number of partnerships</b>	<b>12,870</b>	<b>45,757</b>	<b>24,119</b>	<b>6,773</b>	<b>14,865</b>	<b>10,291</b>
<b>Number of partners</b>	<b>34,231</b>	<b>152,547</b>	<b>92,632</b>	<b>15,341</b>	<b>44,575</b>	<b>632,406</b>
<b>Total assets</b>	<b>7,113,483</b>	<b>71,344,134</b>	<b>35,056,829</b>	<b>12,601,148</b>	<b>23,686,157</b>	<b>315,650,662</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>13,512,463</b>	<b>109,556,261</b>	<b>59,495,631</b>	<b>13,593,872</b>	<b>36,466,758</b>	<b>29,527,495</b>
Business receipts	13,273,683	99,305,034	53,650,726	13,500,446	32,153,862	10,126,260
Ordinary income from other partnerships and fiduciaries	* 20,223	4,947,604	2,564,890	* 18,371	2,364,342	13,767,335
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	* 964	99,751	88,503	* 10,778	471	47,063
Other income	217,593	5,203,873	3,191,513	64,277	1,948,083	5,586,837
<b>Total deductions</b>	<b>11,369,611</b>	<b>90,470,932</b>	<b>48,990,491</b>	<b>11,314,474</b>	<b>30,165,966</b>	<b>13,923,665</b>
Cost of good sold	4,191,802	32,488,896	13,505,946	5,431,782	13,551,168	3,510,657
Inventory, beginning of year	223,981	938,968	116,190	* 24,321	798,456	448,406
Purchases	1,494,713	13,168,411	2,666,427	1,903,903	8,598,081	2,540,739
Cost of labor	1,040,460	2,860,748	1,586,684	165,999	1,108,064	612,891
Additional inventory costs (section 263A)	* 149,268	132,216	* 42,942	* 51,677	* 37,597	* 22,486
Other costs	1,425,623	16,386,465	9,255,920	3,313,917	3,816,628	424,668
Less: Inventory, end of year	142,244	997,911	162,218	* 28,035	807,659	538,532
Salaries and wages	2,604,778	19,020,148	12,833,441	1,690,680	4,496,026	2,298,468
Guaranteed payments to partners	653,558	3,049,376	2,138,236	326,105	585,034	219,902
Rent paid	212,341	1,694,686	956,383	228,041	510,262	272,028
Interest paid	55,938	628,694	325,058	97,055	206,581	1,382,349
Taxes and licenses	261,276	1,560,420	1,058,590	139,492	362,337	177,393
Bad debts	17,526	511,554	50,445	190,771	270,338	480,437
Repairs and maintenance	30,359	197,988	92,072	29,342	76,574	72,022
Depreciation	235,571	680,163	386,886	88,563	204,714	243,061
Depletion	0	0	0	0	0	4,626
Retirement plans, etc.	61,888	1,052,442	722,098	19,128	311,217	29,019
Employee benefit programs	209,602	1,078,078	735,776	95,063	247,240	186,910
Ordinary loss from other partnerships and fiduciaries	* 5,951	61,046	38,768	* 2,178	20,100	840,935
Farm net loss	0	0	0	0	0	* 2,209
Net loss, noncapital assets	* 37	14,654	13,547	* 546	562	225,616
Other deductions	2,828,984	28,432,788	16,133,245	2,975,730	9,323,813	3,978,033
<b>Ordinary business income (loss)</b>	<b>2,142,852</b>	<b>19,085,329</b>	<b>10,505,140</b>	<b>2,279,397</b>	<b>6,300,792</b>	<b>15,603,830</b>
Net income	2,143,196	19,218,785	10,553,865	2,322,536	6,342,384	16,603,594
Loss	* 344	133,455	* 48,725	* 43,138	41,592	999,764
<b>Portfolio income (loss) distributed directly to partners</b>	<b>157,573</b>	<b>1,933,185</b>	<b>1,150,100</b>	<b>84,940</b>	<b>698,145</b>	<b>10,004,313</b>
Interest income	55,587	445,533	242,066	46,175	157,292	7,444,061
Dividend income	1,879	228,648	199,960	769	27,919	4,838,857
Royalties	0	294,999	7,693	* 6	287,300	282,937
Net short-term capital gain (loss)	* 3,091	380,726	353,350	* -69	27,445	-1,418,115
Net long-term capital gain (loss)	* 97,017	583,280	347,031	* 38,059	198,189	-1,143,428
<b>Net rental real estate income (loss)</b>	<b>* -1,322</b>	<b>3,171</b>	<b>1,442</b>	<b>* 34</b>	<b>1,695</b>	<b>310,901</b>
Net income	* 53	16,873	12,924	* 34	* 3,914	446,011
Loss	* 1,375	13,702	11,483	0	2,219	135,110
<b>Other net rental income (loss)</b>	<b>* -365</b>	<b>119,828</b>	<b>17,548</b>	<b>* 50,216</b>	<b>52,063</b>	<b>25,963</b>
Net income	0	119,911	* 17,631	* 50,216	* 52,064	55,660
Loss	* 365	* 84	* 83	0	* 1	29,698
<b>Total net income [1]</b>	<b>2,198,631</b>	<b>20,177,508</b>	<b>10,973,850</b>	<b>2,376,598</b>	<b>6,827,060</b>	<b>28,506,549</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>Number of partnerships</b>	<b>36,200</b>	<b>33,738</b>	<b>2,462</b>	<b>5,446</b>	<b>44,929</b>	<b>16,769</b>	<b>8,146</b>
<b>Number of partners</b>	<b>81,972</b>	<b>75,348</b>	<b>6,624</b>	<b>12,028</b>	<b>212,550</b>	<b>69,917</b>	<b>21,227</b>
<b>Total assets</b>	<b>40,776,442</b>	<b>36,626,035</b>	<b>4,150,407</b>	<b>2,449,174</b>	<b>79,301,856</b>	<b>9,139,607</b>	<b>1,805,195</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>56,877,142</b>	<b>50,024,137</b>	<b>6,853,005</b>	<b>3,470,681</b>	<b>167,884,261</b>	<b>53,379,998</b>	<b>6,952,456</b>
Business receipts	50,809,168	44,287,483	6,521,685	3,390,603	158,030,224	46,611,977	6,697,307
Ordinary income from other partnerships and fiduciaries	334,299	334,287	* 12	* 44,985	2,043,201	394,604	* 224,807
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	82,843	7,809	75,034	* 2	38,304	6,833	* 4,477
Other income	5,650,833	5,394,558	256,275	35,091	7,772,532	6,366,584	25,865
<b>Total deductions</b>	<b>50,904,885</b>	<b>45,050,505</b>	<b>5,854,380</b>	<b>2,956,230</b>	<b>136,557,042</b>	<b>39,869,480</b>	<b>5,291,088</b>
Cost of good sold	19,910,457	17,153,008	2,757,449	795,634	8,452,131	1,665,623	594,221
Inventory, beginning of year	238,915	214,827	* 24,087	* 15,556	179,727	20,759	31,777
Purchases	2,758,184	2,549,362	208,821	* 45,792	2,751,404	487,128	318,433
Cost of labor	9,789,929	9,480,010	309,919	* 316,174	2,002,821	* 131,230	* 23,817
Additional inventory costs (section 263A)	401,535	401,535	0	* 33	149,059	* 28,912	0
Other costs	6,941,033	4,703,797	2,237,236	430,458	3,559,393	1,019,153	259,751
Less: Inventory, end of year	219,139	196,524	* 22,615	* 12,379	190,273	21,558	39,557
Salaries and wages	11,511,448	10,841,129	670,319	759,807	38,387,570	11,737,095	1,557,670
Guaranteed payments to partners	614,510	577,046	* 37,464	41,072	5,693,935	4,604,824	301,730
Rent paid	975,602	922,200	53,402	178,967	6,381,909	1,912,370	308,466
Interest paid	796,019	728,422	67,597	36,215	1,653,458	181,606	33,704
Taxes and licenses	1,183,037	1,083,206	99,831	75,361	4,362,419	915,551	162,663
Bad debts	278,752	205,505	73,247	42,420	2,957,092	101,430	* 7,948
Repairs and maintenance	312,304	228,601	83,703	14,117	1,794,380	327,827	24,400
Depreciation	847,311	597,116	250,195	35,877	3,651,833	429,926	50,129
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	165,829	149,758	16,070	9,306	772,998	560,292	14,904
Employee benefit programs	670,550	653,869	16,681	40,432	3,715,487	1,258,593	54,779
Ordinary loss from other partnerships and fiduciaries	35,728	33,262	* 2,466	* 129	74,077	2,891	* 39
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	15,456	15,433	* 23	* 683	26,600	2,350	* 18
Other deductions	13,587,883	11,861,950	1,725,933	926,209	58,633,155	16,169,102	2,180,416
<b>Ordinary business income (loss)</b>	<b>5,972,257</b>	<b>4,973,632</b>	<b>998,625</b>	<b>514,451</b>	<b>31,327,219</b>	<b>13,510,518</b>	<b>1,661,368</b>
Net income	5,981,156	4,982,236	998,920	514,451	31,367,813	13,510,900	1,661,368
Loss	* 8,899	* 8,604	* 294	0	40,595	382	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>491,927</b>	<b>286,530</b>	<b>205,397</b>	<b>46,427</b>	<b>846,714</b>	<b>263,568</b>	<b>7,226</b>
Interest income	243,164	196,364	46,800	26,711	299,042	17,519	6,502
Dividend income	16,933	16,933	0	* 430	117,686	48,343	* 372
Royalties	* 23,220	* 23,220	0	6	[2]	0	0
Net short-term capital gain (loss)	* 538	* 538	0	20,508	4,183	* 299	* 1,595
Net long-term capital gain (loss)	208,073	49,476	* 158,598	-1,228	425,804	197,407	* -1,243
<b>Net rental real estate income (loss)</b>	<b>44,079</b>	<b>42,556</b>	<b>* 1,523</b>	<b>* -1,301</b>	<b>69,245</b>	<b>3,726</b>	<b>* 465</b>
Net income	47,956	46,433	* 1,523	* 2	123,778	7,540	* 465
Loss	* 3,877	* 3,877	0	* 1,303	54,534	* 3,814	0
<b>Other net rental income (loss)</b>	<b>* 12,243</b>	<b>* 9,665</b>	<b>2,578</b>	<b>0</b>	<b>129,149</b>	<b>* 4,016</b>	<b>* 1,083</b>
Net income	* 12,243	* 9,665	2,578	0	135,057	* 4,016	* 1,083
Loss	0	0	0	0	* 5,908	0	0
<b>Total net income [1]</b>	<b>6,311,895</b>	<b>5,262,368</b>	<b>1,049,526</b>	<b>540,297</b>	<b>31,942,340</b>	<b>13,584,122</b>	<b>1,669,791</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
<b>Number of partnerships</b>	<b>4,232</b>	<b>4,208</b>	<b>1,545</b>	<b>454</b>	<b>555</b>	<b>3,990</b>	<b>5,030</b>
<b>Number of partners</b>	<b>41,999</b>	<b>34,635</b>	<b>4,701</b>	<b>1,356</b>	<b>11,481</b>	<b>15,371</b>	<b>11,864</b>
<b>Total assets</b>	<b>14,424,881</b>	<b>5,787,333</b>	<b>1,582,117</b>	<b>162,870</b>	<b>28,049,431</b>	<b>17,774,847</b>	<b>575,575</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>24,389,692</b>	<b>11,892,201</b>	<b>5,011,919</b>	<b>546,261</b>	<b>33,277,529</b>	<b>29,922,799</b>	<b>2,511,405</b>
Business receipts	23,874,583	11,228,483	4,927,824	539,157	32,258,243	29,425,032	2,467,617
Ordinary income from other partnerships and fiduciaries	199,147	502,549	* 66,714	* 39	544,961	110,380	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	6,300	794	* 830	* 48	18,405	611	* 5
Other income	309,661	160,375	16,550	* 7,017	455,921	386,776	* 43,783
<b>Total deductions</b>	<b>18,495,133</b>	<b>9,179,803</b>	<b>4,381,026</b>	<b>453,323</b>	<b>28,869,786</b>	<b>27,949,115</b>	<b>2,068,288</b>
Cost of good sold	1,249,684	845,850	1,136,601	* 85,250	594,646	1,885,705	394,550
Inventory, beginning of year	54,847	* 14,900	* 14,405	* 721	23,514	18,804	0
Purchases	636,817	* 86,901	* 240,751	* 673	433,103	375,730	* 171,869
Cost of labor	* 83,038	228,268	488,556	* 25,933	7,706	855,868	* 158,407
Additional inventory costs (section 263A)	* 27,563	* 20,164	* 492	0	* 35,623	* 36,304	0
Other costs	506,462	504,344	405,129	* 58,697	* 121,545	620,037	* 64,275
Less: Inventory, end of year	59,043	* 8,726	* 12,733	* 773	26,844	21,038	0
Salaries and wages	3,641,690	1,738,725	1,821,095	* 85,744	6,645,230	10,488,336	671,984
Guaranteed payments to partners	250,329	292,890	83,038	* 4,127	19,770	80,573	56,656
Rent paid	918,616	565,269	78,724	* 8,923	694,760	1,749,855	144,925
Interest paid	211,562	142,827	20,983	* 8,500	424,951	606,018	23,304
Taxes and licenses	439,596	221,382	174,452	16,308	737,882	1,619,261	75,323
Bad debts	564,094	137,278	14,890	* 53,279	1,900,956	175,197	* 2,019
Repairs and maintenance	333,105	252,367	8,289	* 3,251	537,614	279,028	28,499
Depreciation	668,045	512,040	22,404	14,650	1,362,382	566,648	25,610
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	62,638	56,993	8,143	* 142	41,159	24,160	* 4,566
Employee benefit programs	383,013	159,752	80,099	* 57,813	893,335	800,941	* 27,161
Ordinary loss from other partnerships and fiduciaries	* 2,706	* 27,732	0	0	* 5,914	34,795	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	19,706	2,464	* 66	0	705	1,290	0
Other deductions	9,750,348	4,224,233	932,242	115,333	15,010,483	9,637,308	613,689
<b>Ordinary business income (loss)</b>	<b>5,894,560</b>	<b>2,712,397</b>	<b>630,893</b>	<b>92,938</b>	<b>4,407,743</b>	<b>1,973,684</b>	<b>443,118</b>
Net income	5,897,162	2,712,455	630,914	92,938	4,417,954	2,001,003	443,118
Loss	* 2,603	* 58	* 21	0	* 10,211	* 27,319	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>279,709</b>	<b>14,085</b>	<b>29,942</b>	<b>* 182</b>	<b>212,171</b>	<b>38,693</b>	<b>1,138</b>
Interest income	33,424	13,922	1,367	* 182	189,495	35,818	811
Dividend income	* 65,466	* 126	* 708	0	1,666	* 891	* 112
Royalties	0	0	0	0	0	[2]	0
Net short-term capital gain (loss)	* -813	* 30	0	0	* 2,939	* -81	* 215
Net long-term capital gain (loss)	181,631	* 7	* 27,866	0	18,071	* 2,065	[2]
<b>Net rental real estate income (loss)</b>	<b>* 1,012</b>	<b>* -4,062</b>	<b>0</b>	<b>0</b>	<b>-15,047</b>	<b>83,151</b>	<b>0</b>
Net income	* 1,154	* 1,451	0	0	28,914	* 84,254	0
Loss	* 143	* 5,513	0	0	43,961	* 1,103	0
<b>Other net rental income (loss)</b>	<b>* 53,945</b>	<b>* 21,429</b>	<b>0</b>	<b>0</b>	<b>47,632</b>	<b>* 1,044</b>	<b>0</b>
Net income	* 53,945	* 27,331	0	0	47,638	* 1,044	0
Loss	0	* 5,902	0	0	6	0	0
<b>Total net income [1]</b>	<b>6,048,406</b>	<b>2,743,813</b>	<b>632,968</b>	<b>93,121</b>	<b>4,631,489</b>	<b>2,094,589</b>	<b>444,041</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>Number of partnerships</b>	<b>24,267</b>	<b>16,444</b>	<b>* 21</b>	<b>7,802</b>	<b>51,268</b>	<b>10,018</b>	<b>41,250</b>
<b>Number of partners</b>	<b>282,960</b>	<b>256,980</b>	<b>* 42</b>	<b>25,938</b>	<b>156,087</b>	<b>37,330</b>	<b>118,757</b>
<b>Total assets</b>	<b>34,605,294</b>	<b>20,072,284</b>	<b>* 58,635</b>	<b>14,474,375</b>	<b>71,593,616</b>	<b>48,370,177</b>	<b>23,223,439</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>28,972,112</b>	<b>16,848,238</b>	<b>* 284,829</b>	<b>11,839,046</b>	<b>78,198,872</b>	<b>20,508,585</b>	<b>57,690,288</b>
Business receipts	25,346,471	14,133,162	* 284,793	10,928,516	75,696,680	19,087,712	56,608,968
Ordinary income from other partnerships and fiduciaries	744,071	420,706	0	323,365	480,061	243,487	236,573
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	99,201	46,848	0	52,354	152,238	131,327	20,910
Other income	2,782,368	2,247,522	* 36	534,810	1,869,894	1,046,058	823,836
<b>Total deductions</b>	<b>24,189,497</b>	<b>14,511,921</b>	<b>* 278,202</b>	<b>9,399,373</b>	<b>71,561,541</b>	<b>18,435,123</b>	<b>53,126,419</b>
Cost of good sold	3,558,028	1,949,862	* 147,514	1,460,652	24,174,543	2,192,536	21,982,007
Inventory, beginning of year	440,079	153,228	* 4,367	282,483	830,307	268,902	561,405
Purchases	1,412,892	552,953	* 119,922	740,017	17,949,160	1,028,747	16,920,413
Cost of labor	368,844	* 159,038	* 29,029	* 180,778	4,039,835	537,777	3,502,057
Additional inventory costs (section 263A)	8,738	* 5,422	0	* 3,316	130,811	2,753	128,057
Other costs	1,874,043	1,334,475	0	539,568	2,216,407	745,027	1,471,381
Less: Inventory, end of year	546,568	255,254	* 5,804	285,510	991,977	390,670	601,307
Salaries and wages	6,730,487	4,739,752	* 31,085	1,959,651	13,193,907	3,471,184	9,722,722
Guaranteed payments to partners	296,303	185,423	0	110,880	453,011	49,236	403,775
Rent paid	1,071,212	286,624	* 13,061	771,528	4,733,441	714,458	4,018,983
Interest paid	738,940	481,022	* 104	257,814	2,088,075	1,392,835	695,240
Taxes and licenses	1,281,739	461,286	* 5,478	814,975	3,230,558	1,406,409	1,824,148
Bad debts	56,913	9,171	0	47,742	87,992	30,582	57,410
Repairs and maintenance	379,128	120,829	* 5,341	252,958	1,436,590	470,489	966,101
Depreciation	1,081,084	419,974	* 5,184	655,925	2,714,301	1,556,398	1,157,903
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	118,677	109,525	44	9,107	29,123	8,011	21,112
Employee benefit programs	208,821	133,979	78	74,764	510,897	312,078	198,819
Ordinary loss from other partnerships and fiduciaries	81,433	* 78,050	0	* 3,383	36,283	26,023	10,259
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	3,233	1,483	0	* 1,750	11,087	5,454	5,633
Other deductions	8,583,499	5,534,941	* 70,313	2,978,245	18,861,735	6,799,430	12,062,305
<b>Ordinary business income (loss)</b>	<b>4,782,615</b>	<b>2,336,316</b>	<b>* 6,626</b>	<b>2,439,672</b>	<b>6,637,331</b>	<b>2,073,462</b>	<b>4,563,869</b>
Net income	4,830,610	2,378,487	* 6,626	2,445,496	6,864,430	2,226,455	4,637,976
Loss	* 47,995	42,171	0	* 5,824	227,099	152,993	* 74,107
<b>Portfolio income (loss) distributed directly to partners</b>	<b>305,187</b>	<b>257,387</b>	<b>* 40</b>	<b>47,760</b>	<b>332,842</b>	<b>108,864</b>	<b>223,978</b>
Interest income	85,592	67,997	* 28	17,567	118,302	88,341	29,961
Dividend income	21,405	11,422	12	9,971	57,444	45,534	11,910
Royalties	143,079	143,079	0	0	319,517	148,266	* 171,251
Net short-term capital gain (loss)	5,420	5,392	0	* 28	8,118	* 8,199	* -81
Net long-term capital gain (loss)	49,689	29,497	0	* 20,193	-170,540	-181,476	10,937
<b>Net rental real estate income (loss)</b>	<b>14,318</b>	<b>-4,410</b>	<b>0</b>	<b>18,728</b>	<b>103,213</b>	<b>70,272</b>	<b>32,942</b>
Net income	33,685	13,478	0	20,207	104,354	71,282	33,072
Loss	* 19,367	* 17,888	0	* 1,479	* 1,140	* 1,010	* 130
<b>Other net rental income (loss)</b>	<b>10,693</b>	<b>6</b>	<b>0</b>	<b>* 10,687</b>	<b>* 10,984</b>	<b>* 10,619</b>	<b>* 365</b>
Net income	10,709	* 23	0	* 10,687	* 10,988	* 10,623	* 365
Loss	16	16	0	0	4	4	0
<b>Total net income [1]</b>	<b>5,057,703</b>	<b>2,554,410</b>	<b>* 6,666</b>	<b>2,496,626</b>	<b>7,246,792</b>	<b>2,436,495</b>	<b>4,810,297</b>

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2009—Continued**

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
<b>Number of partnerships</b>	<b>32,314</b>	<b>17,517</b>	<b>14,987</b>	<b>2,530</b>	<b>14,788</b>	<b>* 9</b>	<b>* 890</b>
<b>Number of partners</b>	<b>72,034</b>	<b>38,249</b>	<b>32,505</b>	<b>5,744</b>	<b>32,201</b>	<b>* 1,585</b>	<b>* 1,779</b>
<b>Total assets</b>	<b>7,881,152</b>	<b>3,042,684</b>	<b>1,988,279</b>	<b>1,054,405</b>	<b>4,162,226</b>	<b>* 676,242</b>	<b>0</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>14,070,426</b>	<b>8,903,356</b>	<b>5,984,477</b>	<b>2,918,879</b>	<b>5,126,464</b>	<b>* 40,606</b>	<b>* 80,939</b>
Business receipts	13,919,242	8,840,763	5,943,063	2,897,700	5,037,874	* 40,606	* 80,889
Ordinary income from other partnerships and fiduciaries	* 65,792	* 5,259	* 1,507	* 3,751	* 60,533	0	0
Farm net profit	* 14,586	0	0	0	* 14,586	0	50
Net gain, noncapital assets	2,338	2,268	* 155	* 2,113	* 70	0	0
Other income	68,468	55,066	39,752	15,314	13,402	0	0
<b>Total deductions</b>	<b>12,617,365</b>	<b>8,002,737</b>	<b>5,361,397</b>	<b>2,641,340</b>	<b>4,585,630</b>	<b>* 28,998</b>	<b>* 72,650</b>
Cost of good sold	5,493,077	4,555,046	2,930,714	1,624,332	919,856	* 18,176	0
Inventory, beginning of year	287,256	215,612	127,986	87,626	71,643	0	0
Purchases	3,078,141	2,752,811	2,187,387	565,424	325,330	0	0
Cost of labor	1,185,497	920,897	405,799	515,098	264,600	0	0
Additional inventory costs (section 263A)	* 28,841	* 5,358	* -31	* 5,389	* 23,483	0	0
Other costs	1,212,872	892,096	347,325	544,771	302,600	* 18,176	0
Less: Inventory, end of year	299,530	231,729	137,752	93,977	67,801	0	0
Salaries and wages	2,496,766	1,122,862	718,774	404,089	1,373,904	0	0
Guaranteed payments to partners	198,667	156,476	* 121,599	* 34,877	* 42,191	0	0
Rent paid	796,153	323,471	271,150	52,321	471,713	* 969	0
Interest paid	200,559	99,088	74,404	24,684	100,936	* 534	0
Taxes and licenses	398,273	183,343	138,375	44,967	214,236	* 695	0
Bad debts	26,325	25,467	4,433	21,035	* 857	0	0
Repairs and maintenance	152,459	83,810	61,906	21,904	67,271	* 1,378	0
Depreciation	292,731	141,013	88,863	52,150	150,235	* 1,483	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	6,914	4,246	* 1,450	2,797	* 2,667	0	0
Employee benefit programs	85,041	25,253	16,312	8,941	59,789	0	0
Ordinary loss from other partnerships and fiduciaries	* 750	* 364	[2]	* 364	* 386	0	8
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,579	0	0	0	* 2,579	0	0
Other deductions	2,467,070	1,282,297	933,418	348,879	1,179,010	* 5,763	* 72,642
<b>Ordinary business income (loss)</b>	<b>1,453,061</b>	<b>900,619</b>	<b>623,080</b>	<b>277,539</b>	<b>540,834</b>	<b>* 11,607</b>	<b>* 8,289</b>
Net income	1,469,198	900,619	623,080	277,539	556,972	* 11,607	* 8,289
Loss	* 16,138	0	0	0	* 16,138	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>187,613</b>	<b>3,011</b>	<b>758</b>	<b>2,254</b>	<b>60,453</b>	<b>* 124,148</b>	<b>0</b>
Interest income	19,849	2,046	634	1,412	17,803	0	0
Dividend income	142,438	* 1,149	0	* 1,149	* 17,141	* 124,148	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	* -121	* -308	0	* -308	* 187	0	0
Net long-term capital gain (loss)	* 25,447	* 124	* 124	[2]	* 25,323	0	0
<b>Net rental real estate income (loss)</b>	<b>* 54,668</b>	<b>* 128</b>	<b>* 42</b>	<b>* 86</b>	<b>* 54,540</b>	<b>0</b>	<b>0</b>
Net income	* 54,947	* 128	* 42	* 86	* 54,819	0	0
Loss	* 279	0	0	0	* 279	0	0
<b>Other net rental income (loss)</b>	<b>* 2,013</b>	<b>* 2,013</b>	<b>* 2,013</b>	<b>0</b>	<b>[2]</b>	<b>0</b>	<b>0</b>
Net income	* 2,013	* 2,013	* 2,013	0	[2]	0	0
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>1,672,029</b>	<b>905,955</b>	<b>625,768</b>	<b>280,187</b>	<b>630,319</b>	<b>* 135,755</b>	<b>* 8,289</b>

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] Total net income is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms section for total net income (loss) at end of article text.

[2] Between -\$500 and +\$500.

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

# Partnership Returns, 2009

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### Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	3,168,728	129,889	59,992	47,039	7,426	1,956	13,476
Number of partners	21,141,979	424,032	204,248	143,515	39,260	4,596	32,413
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	2,378,615	92,587	43,933	30,711	6,892	1,956	9,096
Number of partners	18,397,525	316,760	149,730	100,599	38,191	4,596	23,644
<b>Total assets</b>	<b>18,798,108,367</b>	<b>169,473,129</b>	<b>51,234,298</b>	<b>49,763,696</b>	<b>56,448,207</b>	<b>3,641,297</b>	<b>8,385,630</b>
Cash	968,070,198	8,494,931	4,385,696	2,226,074	1,079,221	133,299	670,642
Trade notes and accounts receivable	674,500,280	5,547,253	1,374,463	2,081,399	1,370,743	65,256	655,391
Less: Allowance for bad debts	22,654,804	27,211	3,584	6,373	* 35	816	16,403
Inventories	277,271,147	8,078,045	1,774,196	5,196,476	206,863	* 76,883	823,629
U.S. Government obligations	146,948,194	* 66,675	0	* 66,675	0	0	0
Tax-exempt securities	51,105,878	* 379,092	* 63,651	0	* 315,441	0	0
Other current assets	2,551,973,943	9,175,106	4,109,077	2,823,670	1,798,597	* 79,296	364,465
Mortgage and real estate loans	81,703,653	2,280,281	* 864,152	* 312,404	* 1,103,724	0	0
Other investments	8,073,679,866	18,516,404	5,122,889	3,338,710	8,144,559	* 1,362,787	547,459
Depreciable assets	4,554,850,898	82,195,400	36,120,551	35,923,048	2,179,774	1,676,542	6,295,485
Less: Accumulated depreciation	1,374,133,763	48,527,084	22,818,909	20,211,922	1,187,266	675,491	3,633,496
Depletable assets	134,565,534	12,472,769	* 20,454	* 10,457	12,441,859	0	0
Less: Accumulated depletion	34,274,792	1,408,946	* 5,016	* 5,088	1,398,842	0	0
Land	891,573,347	45,243,975	15,593,196	14,326,738	12,739,644	* 162,938	2,421,459
Intangible assets	722,751,237	2,188,957	726,059	405,912	98,590	* 770,477	187,919
Less: Accumulated amortization	148,129,659	819,975	319,445	245,559	66,257	* 140,406	48,307
Other assets	1,248,307,210	25,617,456	4,226,869	3,521,076	17,621,591	* 130,533	117,388
<b>Total liabilities and capital</b>	<b>18,798,108,367</b>	<b>169,473,129</b>	<b>51,234,298</b>	<b>49,763,696</b>	<b>56,448,207</b>	<b>3,641,297</b>	<b>8,385,630</b>
Accounts payable	444,390,050	3,257,052	898,421	1,350,901	334,184	111,094	562,451
Mortgages, notes, bonds payable in less than 1 year	432,206,038	16,457,015	6,200,986	8,878,602	409,840	* 38,454	929,132
Other current liabilities	2,805,449,851	9,167,709	5,414,528	2,204,065	302,859	220,687	1,025,569
Nonrecourse loans	1,281,654,052	2,881,480	* 911,070	* 1,256,849	* 696,035	0	* 17,527
Mortgages, notes, bonds payable in 1 year or more	2,737,341,531	41,833,695	17,529,753	15,862,964	5,108,536	* 1,515,756	1,816,685
Other liabilities	1,383,969,620	9,418,406	1,939,108	3,191,542	2,042,359	* 2,000,711	244,687
Partners capital accounts	9,713,097,224	86,457,771	18,340,430	17,018,772	47,554,394	-245,404	3,789,579
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	1,607,778	66,061	37,822	18,029	3,258	* 192	6,760
Number of partners	12,526,032	200,269	118,836	50,822	14,062	* 888	15,661
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,247,906	48,929	28,898	11,778	2,723	* 192	5,337
Number of partners	11,291,761	153,147	93,492	32,957	12,994	* 888	12,816
<b>Total assets</b>	<b>12,876,334,457</b>	<b>78,324,920</b>	<b>30,994,387</b>	<b>13,806,860</b>	<b>28,723,933</b>	<b>* 731,754</b>	<b>4,067,986</b>
Cash	724,547,440	6,217,345	3,842,296	1,282,338	413,764	* 91,243	587,705
Trade notes and accounts receivable	486,781,115	3,199,302	834,664	482,881	1,282,079	* 10,933	588,746
Less: Allowance for bad debts	11,680,214	23,592	* 1,849	* 5,905	* 35	68	15,736
Inventories	127,461,730	2,816,436	566,429	1,480,936	* 59,886	16,464	692,721
U.S. Government obligations	144,434,498	* 66,675	0	* 66,675	0	0	0
Tax-exempt securities	29,240,105	* 379,092	* 63,651	0	* 315,441	0	0
Other current assets	1,857,573,592	6,300,393	3,169,160	862,127	1,840,218	* 11,842	417,045
Mortgage and real estate loans	51,476,384	* 1,645,365	* 851,555	* 3,431	790,379	0	0
Other investments	6,284,237,732	7,029,135	3,203,794	1,840,514	1,653,141	* 38,592	293,095
Depreciable assets	2,350,479,578	39,070,444	23,535,522	10,621,630	893,219	* 359,474	3,660,599
Less: Accumulated depreciation	860,810,059	27,592,140	17,131,969	7,204,312	645,492	* 85,279	2,525,089
Depletable assets	77,451,321	3,909,776	* 5,016	* 10,457	3,894,303	0	0
Less: Accumulated depletion	26,247,828	453,316	* 5,016	* 5,088	* 443,212	0	0
Land	425,202,842	18,224,923	8,550,429	2,915,521	6,545,037	* 55,360	158,576
Intangible assets	482,949,080	731,502	306,988	62,375	19,102	* 178,095	164,943
Less: Accumulated amortization	88,366,772	214,694	131,421	28,140	7,918	* 3,950	43,264
Other assets	821,603,913	17,018,275	3,335,138	1,421,422	12,114,021	* 59,049	88,645
<b>Total liabilities and capital</b>	<b>12,876,334,457</b>	<b>78,324,920</b>	<b>30,994,387</b>	<b>13,806,860</b>	<b>28,723,933</b>	<b>* 731,754</b>	<b>4,067,986</b>
Accounts payable	314,359,987	1,185,026	380,875	372,056	18,579	* 15,540	397,976
Mortgages, notes, bonds payable in less than 1 year	255,611,902	5,697,703	3,613,947	1,408,588	* 61,524	10,584	603,059
Other current liabilities	2,006,666,271	4,017,391	2,332,041	769,313	86,966	* 18,981	810,091
Nonrecourse loans	579,431,378	* 692,737	* 282,154	* 277,704	* 115,533	0	* 17,527
Mortgages, notes, bonds payable in 1 year or more	1,357,982,818	15,300,257	10,146,061	2,637,175	1,729,587	* 235,022	552,412
Other liabilities	657,974,625	2,287,493	1,122,964	907,398	* 192,190	19,392	45,549
Partners capital accounts	7,704,307,474	49,144,312	13,116,345	7,434,626	26,519,734	* 432,236	1,641,372

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	31,922	27,296	1,548	3,078	6,052	181,295	90,127
Number of partners	978,314	854,763	100,877	22,674	152,179	521,851	307,589
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	27,106	22,500	1,540	3,065	6,006	122,010	59,996
Number of partners	920,412	796,958	100,834	22,619	152,006	382,646	228,473
<b>Total assets</b>	<b>315,220,235</b>	<b>268,184,473</b>	<b>37,424,937</b>	<b>9,610,825</b>	<b>250,785,570</b>	<b>251,237,504</b>	<b>160,495,433</b>
Cash	16,739,187	15,220,857	783,983	734,347	6,640,255	20,039,543	9,134,854
Trade notes and accounts receivable	21,202,211	17,434,517	2,977,927	789,768	13,485,997	23,583,297	10,462,937
Less: Allowance for bad debts	221,708	198,333	6,725	16,650	117,389	696,403	558,745
Inventories	4,788,496	1,794,263	2,668,836	325,396	2,584,259	49,835,840	34,534,612
U.S. Government obligations	* 305,318	* 305,318	0	0	0	305,820	0
Tax-exempt securities	* 424,050	* 424,050	0	0	265	* 306,828	* 260,971
Other current assets	20,342,795	17,903,783	1,916,440	522,573	10,454,996	46,349,472	35,641,200
Mortgage and real estate loans	* 238,504	* 53,294	* 185,210	0	0	1,644,799	1,353,559
Other investments	34,186,482	32,595,701	963,594	627,187	55,497,875	20,633,800	12,375,088
Depreciable assets	144,573,357	115,253,945	22,509,721	6,809,691	150,626,758	47,842,789	22,428,250
Less: Accumulated depreciation	63,914,924	50,306,798	10,401,980	3,206,147	35,103,878	16,909,607	4,916,158
Depletable assets	112,640,317	104,555,423	7,987,734	* 97,160	* 1,073,760	* 18,720	0
Less: Accumulated depletion	30,685,663	28,967,123	1,708,298	* 10,243	* 402,210	* 4,515	0
Land	4,722,800	2,677,427	1,958,996	86,377	705,864	24,010,735	16,839,219
Intangible assets	29,492,985	26,443,318	2,359,906	689,761	18,407,481	3,703,594	1,166,723
Less: Accumulated amortization	10,085,532	9,042,899	983,424	59,209	4,094,005	953,602	380,932
Other assets	30,471,561	22,037,730	6,213,017	2,220,814	31,025,542	31,526,393	22,153,856
<b>Total liabilities and capital</b>	<b>315,220,235</b>	<b>268,184,473</b>	<b>37,424,937</b>	<b>9,610,825</b>	<b>250,785,570</b>	<b>251,237,504</b>	<b>160,495,433</b>
Accounts payable	17,476,139	15,231,672	1,887,440	357,028	13,672,465	18,840,460	10,922,205
Mortgages, notes, bonds payable in less than 1 year	6,929,986	5,223,893	1,283,738	422,355	3,699,244	25,728,089	19,470,590
Other current liabilities	23,461,107	19,329,675	3,610,443	520,989	21,423,521	35,096,410	22,188,335
Nonrecourse loans	6,452,730	5,524,857	477,852	* 450,021	2,957,980	13,922,138	10,168,623
Mortgages, notes, bonds payable in 1 year or more	34,399,319	26,778,136	5,599,698	2,021,485	46,658,689	69,505,804	46,301,652
Other liabilities	26,980,924	17,389,606	8,915,908	675,410	33,200,657	28,280,501	18,904,157
Partners capital accounts	199,520,030	178,706,635	15,649,858	5,163,537	129,173,014	59,864,102	32,539,871
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	18,965	16,169	1,243	1,553	1,602	89,720	31,061
Number of partners	838,566	727,728	100,015	10,824	31,267	232,853	96,654
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	15,081	12,290	1,238	1,553	1,595	59,709	22,263
Number of partners	784,358	673,543	99,991	10,824	31,247	164,227	71,649
<b>Total assets</b>	<b>197,674,233</b>	<b>170,721,766</b>	<b>22,013,290</b>	<b>4,939,176</b>	<b>140,690,201</b>	<b>95,765,314</b>	<b>48,603,072</b>
Cash	13,336,532	12,063,912	646,332	626,288	4,010,207	14,734,267	6,081,283
Trade notes and accounts receivable	17,591,747	15,267,875	1,976,209	347,663	9,966,026	17,467,606	7,166,137
Less: Allowance for bad debts	166,648	162,002	* 2,102	* 2,543	86,674	146,452	37,828
Inventories	2,777,747	1,552,187	1,113,444	112,115	1,605,131	11,407,090	6,105,642
U.S. Government obligations	* 305,318	* 305,318	0	0	0	305,820	0
Tax-exempt securities	* 370,076	* 370,076	0	0	0	* 306,828	* 260,971
Other current assets	14,925,264	12,935,014	1,624,112	366,137	7,898,473	13,953,643	9,090,660
Mortgage and real estate loans	* 238,504	* 53,294	* 185,210	0	0	1,111,683	* 963,256
Other investments	22,714,541	21,904,718	601,394	* 208,430	43,791,636	7,549,108	3,136,663
Depreciable assets	97,919,962	81,200,070	14,400,889	2,319,003	70,902,163	19,858,701	6,175,408
Less: Accumulated depreciation	46,194,490	37,850,647	6,966,132	1,377,711	22,773,382	9,961,152	2,209,125
Depletable assets	67,272,977	63,034,953	4,140,973	* 97,051	* 1,073,760	* 13,537	0
Less: Accumulated depletion	24,266,585	23,147,544	1,108,799	* 10,243	* 402,210	* 2,756	0
Land	3,140,045	1,967,594	1,099,361	73,091	468,438	7,633,418	4,552,347
Intangible assets	15,411,102	13,699,118	1,430,202	281,783	13,925,365	1,730,957	348,523
Less: Accumulated amortization	6,560,640	5,823,386	706,921	30,333	3,358,216	431,378	126,950
Other assets	18,858,780	13,351,217	3,579,117	1,928,446	13,647,483	10,234,392	7,096,085
<b>Total liabilities and capital</b>	<b>197,674,233</b>	<b>170,721,766</b>	<b>22,013,290</b>	<b>4,939,176</b>	<b>140,690,201</b>	<b>95,765,314</b>	<b>48,603,072</b>
Accounts payable	9,786,978	8,892,323	762,597	132,058	9,205,561	11,477,393	6,547,921
Mortgages, notes, bonds payable in less than 1 year	2,677,367	2,101,742	424,711	150,914	2,917,720	5,810,543	4,181,550
Other current liabilities	18,402,899	16,541,546	1,499,321	362,032	9,542,366	14,964,237	6,786,706
Nonrecourse loans	3,178,525	2,947,724	230,801	0	* 2,653,712	3,254,360	2,689,514
Mortgages, notes, bonds payable in 1 year or more	22,240,106	18,568,016	3,375,657	296,433	20,491,518	15,945,474	7,232,729
Other liabilities	19,410,885	13,868,063	5,044,453	498,370	20,488,263	7,878,835	3,707,404
Partners capital accounts	121,977,472	107,802,350	10,675,752	3,499,371	75,391,061	36,434,473	17,457,249

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	22,298	1,661	18,584	2,053	68,869	12,607	6,842
Number of partners	59,546	4,077	48,395	7,074	154,715	26,403	14,449
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	19,163	[d]	15,452	[d]	42,850	3,120	5,440
Number of partners	52,686	[d]	41,545	[d]	101,487	7,416	11,626
<b>Total assets</b>	<b>67,399,432</b>	<b>6,557,937</b>	<b>47,032,662</b>	<b>13,808,833</b>	<b>23,342,639</b>	<b>3,210,355</b>	<b>2,456,686</b>
Cash	6,417,395	1,040,222	1,232,583	4,144,590	4,487,294	603,490	470,846
Trade notes and accounts receivable	6,448,767	687,697	1,854,236	3,906,835	6,671,593	1,085,566	915,276
Less: Allowance for bad debts	41,315	410	* 9,852	31,053	96,343	18,959	7,379
Inventories	14,277,489	* 14,646	14,090,753	172,091	1,023,739	204,194	105,047
U.S. Government obligations	298,808	42,660	0	* 256,148	* 7,011	* 7,011	0
Tax-exempt securities	* 36,885	0	0	* 36,885	* 8,972	* 1,607	0
Other current assets	7,622,526	296,568	5,998,310	1,327,649	3,085,746	594,229	214,610
Mortgage and real estate loans	* 287,582	0	* 287,582	0	* 3,657	0	0
Other investments	7,346,225	455,275	5,968,851	922,098	912,488	* 12,727	75,301
Depreciable assets	14,622,752	4,964,145	5,024,348	4,634,258	10,791,787	1,184,224	856,910
Less: Accumulated depreciation	5,001,214	1,488,997	1,003,395	2,508,822	6,992,235	725,455	537,990
Depletable assets	* 13,537	0	* 8,466	5,071	* 5,182	0	0
Less: Accumulated depletion	* 2,756	0	* 1,707	1,049	* 1,759	0	0
Land	6,283,167	* 22,785	5,927,690	332,692	888,350	* 57,491	* 47,090
Intangible assets	751,931	174,425	188,580	388,926	1,784,940	205,099	236,010
Less: Accumulated amortization	236,257	39,572	134,488	62,197	336,413	50,494	65,488
Other assets	8,273,909	388,494	7,600,703	284,712	1,098,629	49,625	146,452
<b>Total liabilities and capital</b>	<b>67,399,432</b>	<b>6,557,937</b>	<b>47,032,662</b>	<b>13,808,833</b>	<b>23,342,639</b>	<b>3,210,355</b>	<b>2,456,686</b>
Accounts payable	3,757,735	431,794	733,570	2,592,371	4,160,519	407,186	419,416
Mortgages, notes, bonds payable in less than 1 year	4,723,755	350,568	3,996,425	376,762	1,533,744	133,024	372,164
Other current liabilities	7,995,328	626,386	3,432,239	3,936,703	4,912,747	632,080	457,638
Nonrecourse loans	3,645,671	* 1,147,374	2,115,791	* 382,506	* 107,844	* 1,966	* 6,961
Mortgages, notes, bonds payable in 1 year or more	18,600,838	404,510	16,987,496	1,208,832	4,603,314	242,374	284,800
Other liabilities	8,389,753	266,145	7,162,837	960,771	986,591	-189,468	59,814
Partners capital accounts	20,286,351	3,331,161	12,604,303	4,350,887	7,037,879	1,983,193	855,893
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	10,881	1,570	7,906	1,405	47,778	9,473	5,064
Number of partners	28,935	3,854	19,957	5,123	107,265	19,871	10,864
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	8,458	[d]	5,486	[d]	28,988	2,407	3,662
Number of partners	24,083	[d]	15,115	[d]	68,495	5,724	8,041
<b>Total assets</b>	<b>30,507,942</b>	<b>3,063,585</b>	<b>16,162,324</b>	<b>11,282,032</b>	<b>16,654,300</b>	<b>2,872,637</b>	<b>2,116,195</b>
Cash	4,989,811	689,877	394,034	3,905,901	3,663,173	579,094	456,468
Trade notes and accounts receivable	5,255,626	465,234	1,580,822	3,209,570	5,045,843	915,235	808,128
Less: Allowance for bad debts	36,891	410	* 9,837	26,644	71,733	17,716	7,308
Inventories	4,582,466	* 5,096	4,495,194	82,176	718,982	201,040	52,474
U.S. Government obligations	298,808	42,660	0	* 256,148	* 7,011	* 7,011	0
Tax-exempt securities	* 36,885	0	0	* 36,885	* 8,972	* 1,607	0
Other current assets	2,803,958	249,317	1,402,175	1,152,465	2,059,025	550,750	172,835
Mortgage and real estate loans	* 144,771	0	* 144,771	0	* 3,657	0	0
Other investments	4,068,077	* 448,857	2,696,085	923,135	344,369	* 11,350	75,301
Depreciable assets	6,802,024	2,044,293	1,753,771	3,003,961	6,881,269	1,031,269	682,019
Less: Accumulated depreciation	3,267,935	1,280,188	304,429	1,683,319	4,484,092	666,654	429,435
Depletable assets	* 13,537	0	* 8,466	5,071	0	0	0
Less: Accumulated depletion	* 2,756	0	* 1,707	1,049	0	0	0
Land	2,309,306	* 22,571	2,229,162	57,572	771,766	* 57,491	* 47,090
Intangible assets	317,793	* 68,000	104,646	145,147	1,064,642	200,815	135,308
Less: Accumulated amortization	128,662	* 17,129	86,385	25,148	175,766	47,941	23,135
Other assets	2,321,124	325,407	1,755,556	240,161	817,183	49,287	146,450
<b>Total liabilities and capital</b>	<b>30,507,942</b>	<b>3,063,585</b>	<b>16,162,324</b>	<b>11,282,032</b>	<b>16,654,300</b>	<b>2,872,637</b>	<b>2,116,195</b>
Accounts payable	2,172,457	212,139	163,350	1,796,968	2,757,015	310,678	340,888
Mortgages, notes, bonds payable in less than 1 year	811,584	306,905	383,788	120,891	817,408	112,114	185,777
Other current liabilities	5,333,034	603,132	1,325,321	3,404,581	2,844,497	616,874	377,720
Nonrecourse loans	504,313	* 51,902	* 424,473	* 27,937	* 60,533	* 939	0
Mortgages, notes, bonds payable in 1 year or more	5,366,605	316,712	4,793,324	256,568	3,346,140	208,050	254,106
Other liabilities	3,879,233	49,422	2,925,854	903,956	292,199	* -210,668	59,360
Partners capital accounts	12,440,716	1,523,372	6,146,215	4,771,130	6,536,508	1,834,649	898,345

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	7,542	14,105	27,773	44,698	3,203	2,149	1,633
Number of partners	16,396	33,935	63,533	574,758	22,389	6,626	4,102
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	5,852	8,326	20,112	31,579	2,264	1,764	1,625
Number of partners	12,704	22,065	47,677	452,819	20,479	5,426	4,029
<b>Total assets</b>	<b>3,274,935</b>	<b>2,541,629</b>	<b>11,859,033</b>	<b>718,571,727</b>	<b>41,647,503</b>	<b>39,563,849</b>	<b>2,513,506</b>
Cash	600,870	550,860	2,261,228	21,663,627	1,424,025	849,626	158,734
Trade notes and accounts receivable	1,005,699	627,476	3,037,575	88,832,154	5,677,285	2,709,351	518,027
Less: Allowance for bad debts	22,851	10,734	36,421	1,210,224	88,269	43,368	27,395
Inventories	99,012	104,857	510,630	58,230,015	6,188,625	2,817,244	688,462
U.S. Government obligations	0	0	0	* 9,995	160	0	0
Tax-exempt securities	0	0	* 7,365	155,253	0	8,253	0
Other current assets	236,026	119,892	1,920,989	112,995,220	1,970,165	5,469,738	190,010
Mortgage and real estate loans	0	0	* 3,657	* 120,988	* 3,720	3,435	0
Other investments	604,483	* 39,138	180,837	126,292,982	8,849,553	3,991,183	* 52,469
Depreciable assets	1,108,937	1,415,552	6,226,163	286,621,404	19,464,773	11,249,110	1,839,234
Less: Accumulated depreciation	802,443	920,860	4,005,487	118,199,151	9,781,291	4,568,570	1,302,925
Depletable assets	0	0	* 5,182	475,083	3,306	0	0
Less: Accumulated depletion	0	0	* 1,759	41,369	2,231	0	0
Land	* 11,041	* 133,896	638,833	5,557,176	297,851	825,597	15,937
Intangible assets	240,395	311,571	791,865	93,010,937	6,495,754	14,344,538	346,281
Less: Accumulated amortization	32,943	* 79,403	108,085	17,174,140	1,171,160	865,387	33,828
Other assets	226,709	249,383	426,460	61,231,775	2,315,239	2,773,098	68,500
<b>Total liabilities and capital</b>	<b>3,274,935</b>	<b>2,541,629</b>	<b>11,859,033</b>	<b>718,571,727</b>	<b>41,647,503</b>	<b>39,563,849</b>	<b>2,513,506</b>
Accounts payable	420,998	248,563	2,664,357	72,160,681	3,300,020	2,274,091	393,542
Mortgages, notes, bonds payable in less than 1 year	162,393	216,364	649,799	20,073,283	2,370,618	655,712	673,646
Other current liabilities	757,551	214,312	2,851,165	61,915,248	3,920,667	2,535,649	248,257
Nonrecourse loans	* 5,680	* 53,915	* 39,323	9,866,817	* 835,558	* 332,654	* 65,135
Mortgages, notes, bonds payable in 1 year or more	610,768	555,106	2,910,265	105,842,813	6,464,027	7,587,586	504,747
Other liabilities	24,885	109,385	981,975	120,733,950	673,324	3,052,496	77,898
Partners capital accounts	1,292,660	1,143,984	1,762,149	327,978,934	24,083,289	23,125,661	550,281
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	5,474	10,063	17,704	22,619	1,679	584	1,238
Number of partners	11,574	25,482	39,473	298,949	6,892	2,393	2,899
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	4,317	6,061	12,541	15,200	1,651	581	1,230
Number of partners	8,950	17,167	28,613	283,789	6,827	2,342	2,826
<b>Total assets</b>	<b>2,045,705</b>	<b>1,625,754</b>	<b>7,994,009</b>	<b>443,965,390</b>	<b>36,609,720</b>	<b>33,819,325</b>	<b>1,936,563</b>
Cash	466,170	428,422	1,733,019	13,015,209	1,258,420	706,820	149,098
Trade notes and accounts receivable	800,641	512,975	2,008,864	66,916,764	4,859,813	2,550,629	442,484
Less: Allowance for bad debts	15,879	* 3,112	27,718	558,462	63,154	43,242	24,782
Inventories	57,994	56,040	351,434	34,920,879	5,316,772	1,986,820	548,120
U.S. Government obligations	0	0	0	* 9,995	160	0	0
Tax-exempt securities	0	0	* 7,365	155,253	0	8,253	0
Other current assets	158,881	73,414	1,103,145	36,293,384	1,842,430	4,112,713	36,883
Mortgage and real estate loans	0	0	* 3,657	* 120,988	* 3,720	3,435	0
Other investments	* 102,953	* 19,155	135,609	95,329,872	8,626,769	3,719,542	* 50,201
Depreciable assets	892,953	811,156	3,463,872	162,552,890	16,240,137	8,962,924	1,688,220
Less: Accumulated depreciation	637,181	600,914	2,149,908	72,462,350	8,668,133	3,558,453	1,228,361
Depletable assets	0	0	0	359,746	3,306	0	0
Less: Accumulated depletion	0	0	0	36,989	2,231	0	0
Land	* 8,924	* 21,953	636,308	2,535,263	268,982	579,333	* 15,034
Intangible assets	73,342	* 69,797	585,380	70,694,275	5,777,675	13,500,698	214,148
Less: Accumulated amortization	24,848	* 5,170	74,672	12,305,765	1,067,000	780,181	* 18,498
Other assets	161,756	242,037	217,653	46,424,437	2,212,054	2,070,033	64,015
<b>Total liabilities and capital</b>	<b>2,045,705</b>	<b>1,625,754</b>	<b>7,994,009</b>	<b>443,965,390</b>	<b>36,609,720</b>	<b>33,819,325</b>	<b>1,936,563</b>
Accounts payable	292,370	195,363	1,617,716	40,238,352	2,777,427	2,137,038	285,980
Mortgages, notes, bonds payable in less than 1 year	81,957	117,189	320,372	8,029,980	1,804,551	272,275	* 56,947
Other current liabilities	416,853	182,472	1,250,578	36,370,007	2,905,017	1,708,943	115,488
Nonrecourse loans	* 5,680	* 53,915	0	6,442,127	* 774,319	117,921	* 65,135
Mortgages, notes, bonds payable in 1 year or more	273,884	180,461	2,429,639	59,870,972	4,903,794	6,018,069	293,854
Other liabilities	20,433	* 97,295	325,778	14,818,008	533,520	2,990,929	* 66,413
Partners capital accounts	954,529	799,059	2,049,925	278,195,945	22,911,091	20,574,149	1,052,746

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	492	* 14	1,441	456	8,802	832	2,931
Number of partners	2,905	* 66	3,896	1,933	22,165	169,825	243,180
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	487	[d]	1,437	[d]	2,513	281	2,591
Number of partners	2,892	[d]	3,884	[d]	8,966	168,719	148,426
<b>Total assets</b>	<b>2,631,283</b>	<b>* 472,331</b>	<b>5,436,452</b>	<b>43,845,386</b>	<b>3,569,285</b>	<b>158,331,916</b>	<b>126,851,648</b>
Cash	147,292	* 4,487	230,955	261,395	362,595	1,903,775	4,134,394
Trade notes and accounts receivable	506,647	* 41,769	550,514	1,530,505	735,118	10,750,933	19,434,170
Less: Allowance for bad debts	36,630	1,850	18,392	34,988	25,722	65,973	166,533
Inventories	691,824	* 14,153	1,215,282	1,841,884	272,749	9,671,906	10,023,207
U.S. Government obligations	0	0	0	0	0	0	* 9,836
Tax-exempt securities	0	0	0	0	0	147,000	0
Other current assets	224,527	* 395,841	499,351	8,489,904	330,973	3,526,023	13,281,458
Mortgage and real estate loans	0	0	0	0	0	0	* 16,236
Other investments	* 79,360	* 468	229,004	374,316	205,430	63,186,767	9,473,492
Depreciable assets	429,510	* 6,110	3,966,483	18,616,613	3,174,107	77,599,744	67,241,884
Less: Accumulated depreciation	240,447	* 3,848	2,030,363	5,867,608	2,045,094	23,872,217	28,079,073
Depletable assets	0	0	* 24,972	7,505	0	57,339	* 301,458
Less: Accumulated depletion	0	0	* 4,268	0	0	812	24,293
Land	* 1,751	* 53	186,723	79,532	8,981	1,341,483	1,173,846
Intangible assets	796,406	* 14,210	333,617	11,782,858	639,131	2,681,359	28,162,239
Less: Accumulated amortization	110,237	0	33,096	431,163	198,866	430,603	8,700,149
Other assets	141,279	* 937	285,671	7,194,632	109,882	11,835,192	10,569,477
<b>Total liabilities and capital</b>	<b>2,631,283</b>	<b>* 472,331</b>	<b>5,436,452</b>	<b>43,845,386</b>	<b>3,569,285</b>	<b>158,331,916</b>	<b>126,851,648</b>
Accounts payable	490,414	* 25,727	339,438	1,679,668	394,243	13,126,005	8,576,444
Mortgages, notes, bonds payable in less than 1 year	463,070	0	390,050	757,766	162,443	2,954,991	4,119,135
Other current liabilities	498,668	* 222,098	270,585	3,515,153	442,752	9,539,077	12,897,662
Nonrecourse loans	* 167,053	0	* 21,137	* 57,941	* 23,126	* 542,515	4,668,194
Mortgages, notes, bonds payable in 1 year or more	405,365	* 330	2,469,790	9,125,751	1,487,269	16,115,288	32,091,832
Other liabilities	997,291	0	454,373	851,843	181,666	3,704,144	1,423,271
Partners capital accounts	-390,578	* 224,176	1,491,079	27,857,264	877,787	112,349,895	63,075,110
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	317	[d]	874	[d]	6,256	105	1,075
Number of partners	993	[d]	2,313	[d]	12,879	133,316	102,315
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	314	[d]	874	[d]	811	96	1,054
Number of partners	982	[d]	2,313	[d]	1,990	133,296	102,262
<b>Total assets</b>	<b>1,707,503</b>	<b>* 85,628</b>	<b>2,408,692</b>	<b>40,351,905</b>	<b>2,201,493</b>	<b>115,626,496</b>	<b>88,713,210</b>
Cash	114,911	* 4,487	146,234	162,737	256,564	1,518,572	3,049,085
Trade notes and accounts receivable	345,895	* 33,234	306,375	662,742	489,094	4,940,566	16,150,197
Less: Allowance for bad debts	12,971	0	8,708	26,266	20,717	28,743	97,481
Inventories	365,915	* 12,661	691,415	1,476,819	157,313	5,258,254	5,761,358
U.S. Government obligations	0	0	0	0	0	0	* 9,836
Tax-exempt securities	0	0	0	0	0	147,000	0
Other current assets	163,140	* 17,315	102,662	8,445,911	239,598	2,846,207	11,522,155
Mortgage and real estate loans	0	0	0	0	0	0	* 16,236
Other investments	* 73,212	* 468	* 90,797	326,310	155,842	60,318,656	7,085,570
Depreciable assets	209,351	* 6,110	1,415,481	15,985,026	2,152,879	41,802,018	38,005,740
Less: Accumulated depreciation	119,422	* 3,848	874,452	4,920,571	1,429,124	13,622,734	17,289,826
Depletable assets	0	0	0	7,505	0	7,268	284,188
Less: Accumulated depletion	0	0	0	0	0	812	24,293
Land	* 1,404	* 53	73,956	39,308	* 7,340	371,473	555,459
Intangible assets	611,203	* 14,210	307,611	11,628,496	176,671	1,216,803	23,983,789
Less: Accumulated amortization	91,051	0	25,094	407,184	38,021	296,121	7,192,888
Other assets	45,916	* 937	182,415	6,971,072	54,055	11,148,088	6,894,086
<b>Total liabilities and capital</b>	<b>1,707,503</b>	<b>* 85,628</b>	<b>2,408,692</b>	<b>40,351,905</b>	<b>2,201,493</b>	<b>115,626,496</b>	<b>88,713,210</b>
Accounts payable	200,704	* 25,718	121,676	1,006,229	224,649	4,295,449	5,641,781
Mortgages, notes, bonds payable in less than 1 year	78,485	0	250,950	345,226	79,900	687,916	1,194,519
Other current liabilities	191,765	* 7,319	129,475	3,024,020	315,507	7,623,353	8,640,550
Nonrecourse loans	* 167,053	0	3,241	* 50,465	0	* 542,515	4,486,255
Mortgages, notes, bonds payable in 1 year or more	176,094	* 330	840,177	7,877,650	659,895	9,064,914	21,858,480
Other liabilities	241,353	0	* 32,425	595,626	120,291	-2,841,591	-1,359,252
Partners capital accounts	652,048	* 52,260	1,030,748	27,452,688	801,251	96,253,941	48,250,877

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	381	1,153	1,458	5,263	2,069	2,566	2,647
Number of partners	2,398	2,901	3,865	16,000	7,755	26,669	6,713
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	354	1,130	556	4,344	1,530	1,343	2,604
Number of partners	2,337	2,772	2,009	14,145	6,650	24,115	6,584
<b>Total assets</b>	<b>14,068,194</b>	<b>7,688,421</b>	<b>19,238,665</b>	<b>17,377,006</b>	<b>35,982,434</b>	<b>23,803,818</b>	<b>3,585,843</b>
Cash	554,755	351,148	1,322,929	1,067,588	1,059,738	2,133,784	149,773
Trade notes and accounts receivable	2,104,483	854,891	2,494,069	2,316,067	17,744,900	1,981,482	695,456
Less: Allowance for bad debts	47,310	44,899	27,192	187,694	55,034	34,080	12,560
Inventories	1,305,693	966,898	3,869,644	2,405,575	3,142,217	1,586,585	626,053
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,017,766	153,525	1,909,321	1,250,643	1,494,900	3,008,339	549,295
Mortgage and real estate loans	* 743	0	0	* 96,855	0	0	0
Other investments	1,395,927	163,209	1,524,375	360,476	6,575,796	2,417,647	74,854
Depreciable assets	7,302,405	6,649,368	12,075,742	9,353,936	4,818,779	10,032,365	1,222,260
Less: Accumulated depreciation	4,141,127	3,068,422	6,361,996	5,660,968	2,678,353	4,875,830	758,987
Depletable assets	0	* 57,927	0	106	* 22,470	0	0
Less: Accumulated depletion	0	* 9,675	0	90	0	0	0
Land	66,224	355,496	230,590	108,404	246,120	36,344	* 16,500
Intangible assets	2,713,921	615,462	1,266,964	2,178,287	2,542,413	4,907,056	609,417
Less: Accumulated amortization	343,745	98,048	313,368	686,780	380,300	1,052,720	137,122
Other assets	2,138,459	741,542	1,247,586	4,774,600	1,448,788	3,662,847	550,904
<b>Total liabilities and capital</b>	<b>14,068,194</b>	<b>7,688,421</b>	<b>19,238,665</b>	<b>17,377,006</b>	<b>35,982,434</b>	<b>23,803,818</b>	<b>3,585,843</b>
Accounts payable	1,285,078	466,291	1,638,705	1,859,327	13,700,324	1,741,201	334,110
Mortgages, notes, bonds payable in less than 1 year	856,255	376,204	802,470	1,053,020	1,787,458	306,711	77,431
Other current liabilities	1,086,268	840,483	2,554,198	1,817,061	2,898,647	4,634,440	1,036,223
Nonrecourse loans	2,406,388	* 110,086	* 124,752	* 95,404	* 170,047	* 19,819	0
Mortgages, notes, bonds payable in 1 year or more	3,339,887	1,248,656	2,654,127	2,934,162	2,118,598	3,038,421	391,022
Other liabilities	749,927	992,079	1,017,998	2,918,325	1,728,724	1,713,340	394,809
Partners capital accounts	4,344,392	3,654,622	10,446,415	6,699,707	13,578,636	12,349,885	1,352,248
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	162	429	168	3,276	320	495	149
Number of partners	1,135	1,155	950	8,043	1,962	4,589	1,066
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	137	407	159	2,381	316	491	108
Number of partners	1,084	1,030	932	6,238	1,929	4,573	940
<b>Total assets</b>	<b>6,874,124</b>	<b>3,981,755</b>	<b>8,148,991</b>	<b>12,771,797</b>	<b>30,676,475</b>	<b>6,202,261</b>	<b>2,815,261</b>
Cash	310,854	221,476	1,103,913	806,537	910,842	1,002,676	112,611
Trade notes and accounts receivable	1,141,476	442,535	1,439,022	1,422,546	16,906,648	871,635	573,782
Less: Allowance for bad debts	22,089	12,847	16,426	71,313	26,791	24,562	8,169
Inventories	744,054	429,041	1,521,107	1,272,204	1,852,982	566,394	445,465
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	743,996	85,014	319,245	1,098,364	1,101,301	287,753	442,757
Mortgage and real estate loans	* 743	0	0	* 96,855	0	0	0
Other investments	465,820	* 87,244	304,502	339,097	6,148,596	459,006	* 51,849
Depreciable assets	3,904,797	3,570,982	6,009,336	6,011,619	2,775,759	1,318,000	849,515
Less: Accumulated depreciation	2,146,050	1,848,564	3,852,778	3,837,234	1,637,616	621,488	545,482
Depletable assets	0	57,372	0	106	0	0	0
Less: Accumulated depletion	0	9,564	0	90	0	0	0
Land	34,688	186,653	107,686	76,005	50,789	* 13,186	* 10,178
Intangible assets	1,504,107	427,451	320,510	1,490,672	1,742,972	1,567,091	406,779
Less: Accumulated amortization	157,969	35,295	43,059	370,668	231,666	269,363	33,930
Other assets	349,698	380,258	935,933	4,437,095	1,082,659	1,031,932	509,905
<b>Total liabilities and capital</b>	<b>6,874,124</b>	<b>3,981,755</b>	<b>8,148,991</b>	<b>12,771,797</b>	<b>30,676,475</b>	<b>6,202,261</b>	<b>2,815,261</b>
Accounts payable	536,398	220,567	662,328	832,290	13,121,304	394,007	196,423
Mortgages, notes, bonds payable in less than 1 year	328,555	76,860	352,358	278,810	1,444,806	110,212	73,226
Other current liabilities	543,558	432,910	840,835	1,221,646	1,831,774	1,115,129	510,784
Nonrecourse loans	0	* 9,354	* 9,276	* 95,404	24,302	* 3,441	0
Mortgages, notes, bonds payable in 1 year or more	1,820,579	409,427	1,172,812	938,679	808,877	370,448	156,647
Other liabilities	489,076	54,572	426,434	2,543,171	406,574	826,929	* 69,613
Partners capital accounts	3,155,957	2,778,064	4,684,948	6,861,797	13,038,838	3,382,097	1,808,568

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	593	1,928	4,688	54,540	32,472	15,308	6,759
Number of partners	4,485	4,894	21,992	371,496	90,808	246,492	34,196
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	566	[d]	3,797	42,017	25,527	12,157	4,333
Number of partners	4,294	[d]	20,209	326,813	74,252	240,115	12,446
<b>Total assets</b>	<b>137,258,985</b>	<b>1,793,160</b>	<b>32,912,042</b>	<b>192,244,242</b>	<b>72,612,629</b>	<b>116,075,059</b>	<b>3,556,554</b>
Cash	4,940,829	129,457	476,346	9,889,862	3,494,283	5,441,339	954,240
Trade notes and accounts receivable	9,795,709	368,606	8,022,172	54,710,536	26,232,722	27,670,767	807,047
Less: Allowance for bad debts	255,665	10,217	26,455	742,118	391,531	337,929	* 12,657
Inventories	7,594,229	396,824	2,910,961	36,904,468	15,806,943	20,698,398	399,127
U.S. Government obligations	0	0	0	* 44,649	8,035	* 28,548	* 8,066
Tax-exempt securities	0	0	0	* 73,707	0	* 73,707	0
Other current assets	67,586,531	58,282	1,588,628	13,443,457	6,429,179	6,573,763	440,514
Mortgage and real estate loans	0	0	0	11,283	* 1,168	* 9,822	294
Other investments	20,743,529	* 118,432	6,476,695	8,009,481	1,744,304	6,011,301	253,876
Depreciable assets	24,740,061	585,184	6,253,736	43,252,201	10,239,236	32,719,367	293,599
Less: Accumulated depreciation	9,087,006	269,155	3,505,871	14,771,081	5,035,341	9,557,101	178,638
Depletable assets	0	0	0	* 14,448	* 11,461	2,987	0
Less: Accumulated depletion	0	0	0	* 2,994	* 2,986	8	0
Land	456,884	* 10,130	98,730	1,733,453	645,731	1,015,304	* 72,418
Intangible assets	7,954,701	364,898	4,261,425	25,945,997	9,345,543	16,163,477	436,978
Less: Accumulated amortization	1,404,652	42,221	740,694	4,347,989	2,095,172	2,183,134	69,682
Other assets	4,193,834	82,940	7,096,369	18,074,880	6,179,055	11,744,451	151,374
<b>Total liabilities and capital</b>	<b>137,258,985</b>	<b>1,793,160</b>	<b>32,912,042</b>	<b>192,244,242</b>	<b>72,612,629</b>	<b>116,075,059</b>	<b>3,556,554</b>
Accounts payable	18,289,394	163,995	2,082,665	37,327,217	11,691,266	25,117,819	518,132
Mortgages, notes, bonds payable in less than 1 year	910,087	* 548,315	807,901	10,443,999	5,671,700	4,635,223	137,075
Other current liabilities	9,942,299	530,158	2,484,904	19,972,108	6,443,259	12,702,138	826,711
Nonrecourse loans	* 199,339	* 258	* 27,411	2,622,475	641,516	1,960,639	* 20,320
Mortgages, notes, bonds payable in 1 year or more	11,153,662	513,784	2,198,509	30,252,708	10,375,657	19,364,172	512,879
Other liabilities	92,562,332	* 128,014	7,112,098	11,463,438	3,238,299	8,143,012	82,128
Partners capital accounts	4,201,873	-91,363	18,198,555	80,162,297	34,550,932	44,152,056	1,459,310
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	389	1,372	3,574	37,340	20,271	11,327	5,742
Number of partners	3,328	2,890	9,023	307,743	59,373	217,327	31,043
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	380	[d]	2,683	28,618	16,778	8,524	3,316
Number of partners	3,301	[d]	7,240	272,289	51,283	211,710	9,296
<b>Total assets</b>	<b>18,518,562</b>	<b>440,842</b>	<b>30,074,787</b>	<b>149,377,295</b>	<b>52,102,612</b>	<b>94,428,897</b>	<b>2,845,787</b>
Cash	813,423	* 16,678	349,270	7,687,426	2,498,531	4,299,019	889,876
Trade notes and accounts receivable	5,694,190	* 118,951	7,524,949	44,131,088	22,953,766	20,561,454	615,867
Less: Allowance for bad debts	29,522	* 2,067	18,612	478,923	245,841	229,220	* 3,861
Inventories	4,079,352	* 136,498	2,298,335	28,675,846	11,125,711	17,237,477	312,658
U.S. Government obligations	0	0	0	* 44,649	8,035	* 28,548	* 8,066
Tax-exempt securities	0	0	0	* 73,707	0	* 73,707	0
Other current assets	1,453,434	* 16,839	1,415,667	10,593,957	5,006,943	5,173,827	413,187
Mortgage and real estate loans	0	0	0	* 7,996	* 910	6,793	294
Other investments	605,714	* 2,687	6,417,990	6,976,000	1,061,819	5,686,025	228,156
Depreciable assets	6,244,618	* 145,692	5,254,687	31,743,144	5,697,989	25,809,536	235,619
Less: Accumulated depreciation	3,255,468	* 80,074	2,922,673	10,438,186	3,143,192	7,150,450	144,543
Depletable assets	0	0	0	2,993	6	2,987	0
Less: Accumulated depletion	0	0	0	13	4	8	0
Land	58,725	* 2,177	82,834	802,804	311,176	489,858	* 1,771
Intangible assets	2,691,083	* 35,242	3,077,065	17,984,515	3,795,065	13,896,383	293,067
Less: Accumulated amortization	782,058	* 9,407	456,312	2,583,734	839,282	1,703,259	41,193
Other assets	945,071	* 57,626	7,051,589	14,154,025	3,870,982	10,246,219	36,825
<b>Total liabilities and capital</b>	<b>18,518,562</b>	<b>440,842</b>	<b>30,074,787</b>	<b>149,377,295</b>	<b>52,102,612</b>	<b>94,428,897</b>	<b>2,845,787</b>
Accounts payable	5,775,641	* 45,965	1,736,775	27,407,683	8,049,591	18,991,749	366,343
Mortgages, notes, bonds payable in less than 1 year	373,683	* 80,742	139,958	7,541,401	4,002,765	3,449,381	89,255
Other current liabilities	3,075,448	* 116,880	2,019,607	15,065,566	3,952,776	10,420,040	692,750
Nonrecourse loans	* 65,777	* 258	* 27,411	2,250,778	517,263	1,731,578	* 1,938
Mortgages, notes, bonds payable in 1 year or more	1,136,105	* 74,855	1,289,288	20,946,768	4,799,552	15,702,949	444,267
Other liabilities	2,731,732	* 2,352	6,887,839	8,444,449	1,683,848	6,696,183	64,417
Partners capital accounts	5,360,176	119,789	17,973,910	67,720,651	29,096,817	37,437,017	1,186,817

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	176,694	19,339	3,373	10,725	5,446	22,254	5,307
Number of partners	613,579	47,358	7,717	29,995	14,922	54,668	70,330
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	101,039	11,291	2,218	6,536	4,653	14,404	5,307
Number of partners	455,817	30,581	5,407	21,617	13,337	37,241	70,330
<b>Total assets</b>	<b>131,274,644</b>	<b>32,511,456</b>	<b>4,760,704</b>	<b>2,693,512</b>	<b>4,236,470</b>	<b>22,897,318</b>	<b>4,189,154</b>
Cash	9,846,709	2,722,549	411,224	325,629	352,776	2,281,665	507,508
Trade notes and accounts receivable	12,485,498	3,197,006	660,935	521,798	575,996	835,068	802,095
Less: Allowance for bad debts	373,655	65,498	16,966	18,514	* 4,668	5,982	38,417
Inventories	34,632,683	15,582,748	1,100,472	495,830	1,467,378	4,055,902	1,099,078
U.S. Government obligations	* 18,752	0	0	0	0	0	0
Tax-exempt securities	* 488	* 15	* 353	0	0	0	0
Other current assets	7,973,650	1,268,092	785,093	347,483	358,712	1,145,518	163,185
Mortgage and real estate loans	82,186	* 33,343	23,917	0	* 13,319	0	0
Other investments	6,766,331	613,483	* 53,678	* 8,459	160,985	2,167,507	* 138,206
Depreciable assets	56,671,127	6,244,103	1,808,349	689,000	1,967,643	16,882,986	1,676,078
Less: Accumulated depreciation	27,323,151	2,674,219	747,408	283,979	1,271,035	8,180,519	868,718
Depletable assets	* 112,063	* 198	32	0	0	0	0
Less: Accumulated depletion	* 7,441	* 59	0	0	0	0	0
Land	6,645,622	983,956	146,347	* 304,805	225,309	1,859,073	* 12,985
Intangible assets	15,018,053	4,022,319	403,397	349,382	361,757	1,766,421	739,847
Less: Accumulated amortization	3,349,116	602,116	104,183	129,896	121,638	519,537	112,670
Other assets	12,074,844	1,185,535	235,466	83,515	149,937	609,216	69,978
<b>Total liabilities and capital</b>	<b>131,274,644</b>	<b>32,511,456</b>	<b>4,760,704</b>	<b>2,693,512</b>	<b>4,236,470</b>	<b>22,897,318</b>	<b>4,189,154</b>
Accounts payable	15,099,560	1,840,974	624,292	457,438	808,099	3,955,016	778,422
Mortgages, notes, bonds payable in less than 1 year	14,661,081	11,501,581	116,110	102,393	385,165	385,739	113,101
Other current liabilities	16,937,927	2,708,751	1,377,040	804,214	404,391	4,173,990	710,066
Nonrecourse loans	2,285,754	510,431	* 25,457	0	* 26,489	327,724	* 162,131
Mortgages, notes, bonds payable in 1 year or more	29,879,448	5,953,137	1,173,060	317,148	1,268,054	5,860,843	1,497,757
Other liabilities	14,409,493	1,205,584	227,067	347,662	73,165	2,927,132	475,477
Partners capital accounts	38,001,381	8,790,997	1,217,678	664,657	1,271,107	5,266,873	452,200
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	77,268	5,011	2,307	4,060	3,737	9,789	3,409
Number of partners	381,169	14,342	5,086	8,675	10,437	23,580	65,580
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	51,338	3,681	1,463	2,282	3,262	7,564	3,409
Number of partners	325,161	11,105	3,397	5,121	9,487	17,972	65,580
<b>Total assets</b>	<b>84,790,092</b>	<b>18,091,709</b>	<b>3,295,358</b>	<b>1,164,396</b>	<b>1,874,140</b>	<b>13,600,532</b>	<b>2,407,819</b>
Cash	7,474,264	1,733,041	355,531	243,485	255,156	1,809,689	461,423
Trade notes and accounts receivable	9,134,357	1,995,510	574,973	361,575	211,369	390,963	561,120
Less: Allowance for bad debts	274,750	16,013	14,075	* 15,200	* 4,474	3,106	35,033
Inventories	18,806,247	8,296,241	622,124	238,116	745,307	2,060,637	584,452
U.S. Government obligations	10,992	0	0	0	0	0	0
Tax-exempt securities	* 353	0	* 353	0	0	0	0
Other current assets	5,839,346	825,780	703,027	106,968	82,955	921,126	66,295
Mortgage and real estate loans	* 47,154	5,200	23,917	0	* 13,319	0	0
Other investments	5,464,391	373,992	* 41,765	* 8,409	33,824	2,151,580	* 13,697
Depreciable assets	32,488,507	3,883,954	1,065,885	145,578	842,930	6,915,414	919,114
Less: Accumulated depreciation	15,752,060	1,782,791	517,476	103,574	559,731	3,232,606	551,705
Depletable assets	* 111,694	0	32	0	0	0	0
Less: Accumulated depletion	* 7,382	0	0	0	0	0	0
Land	3,369,791	638,119	* 109,436	0	88,415	939,483	* 8,291
Intangible assets	9,737,422	1,828,935	255,867	145,523	205,595	937,264	424,594
Less: Accumulated amortization	2,345,372	371,333	70,178	37,611	67,317	396,300	81,422
Other assets	10,685,139	681,074	144,176	* 71,127	26,792	1,106,387	36,992
<b>Total liabilities and capital</b>	<b>84,790,092</b>	<b>18,091,709</b>	<b>3,295,358</b>	<b>1,164,396</b>	<b>1,874,140</b>	<b>13,600,532</b>	<b>2,407,819</b>
Accounts payable	8,137,751	1,021,971	410,376	293,585	224,537	1,736,885	404,621
Mortgages, notes, bonds payable in less than 1 year	8,501,500	6,679,782	82,332	* 38,363	67,400	220,531	77,506
Other current liabilities	10,299,176	1,406,036	1,099,211	196,470	156,976	2,695,170	293,327
Nonrecourse loans	1,423,060	187,606	* 25,457	0	* 3,267	* 219,352	* 162,004
Mortgages, notes, bonds payable in 1 year or more	14,334,266	2,959,210	590,145	* 57,939	305,614	1,369,855	630,685
Other liabilities	8,891,314	354,890	139,872	164,380	* 18,756	2,051,036	97,254
Partners capital accounts	33,203,024	5,482,214	947,965	413,659	1,097,590	5,307,702	742,423

Footnotes at end of table.

# Partnership Returns, 2009

Statistics of Income Bulletin | Fall 2011

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>ALL PARTNERSHIPS</b>						
Number of partnerships [1]	10,605	14,156	13,394	6,614	32,095	33,386
Number of partners	27,421	32,830	27,297	13,880	71,676	215,485
<b>Partnerships reporting balance sheet data:</b>						
Number of partnerships	9,278	10,009	6,221	722	16,522	13,878
Number of partners	23,143	24,535	12,952	2,096	40,520	174,057
<b>Total assets</b>	<b>14,718,247</b>	<b>9,774,827</b>	<b>2,087,894</b>	<b>3,737,724</b>	<b>7,740,335</b>	<b>21,927,003</b>
Cash	617,471	746,264	118,715	186,164	633,682	943,063
Trade notes and accounts receivable	1,659,254	408,878	219,614	324,953	434,015	2,845,887
Less: Allowance for bad debts	5,756	22,705	* 1,239	* 29,928	18,600	145,383
Inventories	1,053,582	2,420,301	973,689	1,153,039	3,522,455	1,708,209
U.S. Government obligations	0	* 7,760	0	0	10,992	0
Tax-exempt securities	120	0	0	0	0	0
Other current assets	965,977	251,496	98,308	150,085	451,390	1,988,311
Mortgage and real estate loans	* 11,608	0	0	0	0	0
Other investments	106,611	* 110,792	* 2,465	* 65,720	176,691	3,161,734
Depreciable assets	11,968,819	1,748,355	1,027,525	2,566,836	2,939,648	7,151,785
Less: Accumulated depreciation	5,477,585	977,730	513,671	1,279,127	1,735,011	3,314,149
Depletable assets	* 210	0	0	0	0	* 111,623
Less: Accumulated depletion	* 43	0	0	0	0	7,339
Land	2,442,206	* 23,757	* 12,384	148,189	118,021	368,592
Intangible assets	1,162,727	813,481	* 148,901	274,549	296,312	4,678,962
Less: Accumulated amortization	286,586	287,064	* 41,406	29,258	70,367	1,044,395
Other assets	499,632	4,531,243	42,611	206,503	981,105	3,480,103
<b>Total liabilities and capital</b>	<b>14,718,247</b>	<b>9,774,827</b>	<b>2,087,894</b>	<b>3,737,724</b>	<b>7,740,335</b>	<b>21,927,003</b>
Accounts payable	1,544,925	952,731	557,482	347,388	705,991	2,526,801
Mortgages, notes, bonds payable in less than 1 year	329,918	491,322	131,510	* 101,067	350,223	652,952
Other current liabilities	1,567,191	772,537	324,683	383,264	1,430,212	2,281,588
Nonrecourse loans	789,574	* 111,387	0	* 12,143	* 238,230	* 82,188
Mortgages, notes, bonds payable in 1 year or more	5,954,773	1,152,342	538,251	1,056,226	882,191	4,225,666
Other liabilities	771,719	4,872,538	* 24,757	643,978	1,662,600	1,177,814
Partners capital accounts	3,760,148	1,421,971	511,211	1,193,658	2,470,888	10,979,994
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	4,775	4,911	8,349	3,083	16,715	11,124
Number of partners	12,132	10,588	17,101	6,650	38,756	168,241
<b>Partnerships reporting balance sheet data:</b>						
Number of partnerships	4,529	4,375	2,245	136	11,992	6,400
Number of partners	11,641	9,517	4,893	758	29,310	156,381
<b>Total assets</b>	<b>9,674,725</b>	<b>8,316,563</b>	<b>1,339,777</b>	<b>2,242,427</b>	<b>3,879,188</b>	<b>18,903,458</b>
Cash	435,920	591,891	107,067	137,077	508,498	835,486
Trade notes and accounts receivable	1,540,368	276,750	34,138	299,227	260,141	2,628,221
Less: Allowance for bad debts	4,569	* 17,771	* 846	28,457	11,072	124,134
Inventories	602,036	1,647,712	567,927	614,567	1,557,930	1,269,198
U.S. Government obligations	0	0	0	0	10,992	0
Tax-exempt securities	0	0	0	0	0	0
Other current assets	735,976	216,358	96,296	60,947	412,504	1,611,114
Mortgage and real estate loans	* 4,719	0	0	0	0	0
Other investments	70,074	* 105,786	0	* 65,700	* 7,962	2,591,602
Depreciable assets	7,803,629	1,304,920	777,411	1,036,199	1,336,899	6,456,574
Less: Accumulated depreciation	3,744,908	759,650	334,788	333,540	856,487	2,974,805
Depletable assets	* 210	0	0	0	0	111,452
Less: Accumulated depletion	* 43	0	0	0	0	7,339
Land	1,278,242	* 21,347	* 11,740	* 34,796	10,958	228,963
Intangible assets	695,054	623,930	* 65,659	* 190,017	113,178	4,251,806
Less: Accumulated amortization	106,207	214,002	* 7,902	* 14,696	38,838	939,566
Other assets	364,224	4,519,292	23,075	180,590	566,524	2,964,886
<b>Total liabilities and capital</b>	<b>9,674,725</b>	<b>8,316,563</b>	<b>1,339,777</b>	<b>2,242,427</b>	<b>3,879,188</b>	<b>18,903,458</b>
Accounts payable	979,031	656,551	266,458	148,783	358,258	1,636,696
Mortgages, notes, bonds payable in less than 1 year	174,136	274,426	* 56,279	* 74,428	276,206	480,111
Other current liabilities	1,080,721	426,726	152,382	165,986	796,985	1,829,187
Nonrecourse loans	* 699,858	* 36,716	0	* 1,866	* 51,206	* 35,727
Mortgages, notes, bonds payable in 1 year or more	2,826,084	635,143	* 292,694	675,828	603,230	3,387,839
Other liabilities	282,337	4,688,944	* 18,627	277,660	122,951	674,607
Partners capital accounts	3,632,559	1,598,057	553,337	897,876	1,670,353	10,859,289

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	50,551	7,501	1,895	22,030	2,634	483	* 43
Number of partners	1,258,967	15,321	69,416	48,344	8,360	1,058,449	* 177
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	34,281	5,087	[d]	16,275	1,428	471	[d]
Number of partners	1,097,850	10,427	[d]	36,833	3,818	938,270	[d]
<b>Total assets</b>	<b>232,956,113</b>	<b>10,616,700</b>	<b>22,638,423</b>	<b>6,425,975</b>	<b>816,223</b>	<b>150,959,578</b>	<b>* 863,053</b>
Cash	5,161,429	281,904	673,821	438,261	33,467	2,237,163	* 39,842
Trade notes and accounts receivable	21,267,890	4,716,741	773,701	1,528,920	114,466	8,109,663	* 14,983
Less: Allowance for bad debts	139,010	10,683	12,796	19,581	* 532	28,925	0
Inventories	3,355,741	119,811	* 116,462	118,015	* 4,725	1,899,804	* 3,867
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	9,048,962	437,324	788,813	755,611	93,928	4,863,580	* 30,768
Mortgage and real estate loans	328	0	328	0	0	0	0
Other investments	23,395,255	354,921	2,085,805	164,166	* 3,612	16,244,673	* 1,090
Depreciable assets	164,515,522	6,834,905	16,253,028	5,981,190	460,545	114,777,810	* 693,808
Less: Accumulated depreciation	41,005,855	2,586,859	4,038,094	3,598,703	293,892	24,688,910	* 112,713
Depletable assets	* 24,953	0	0	* 24,513	0	439	0
Less: Accumulated depletion	* 948	0	0	* 677	0	271	0
Land	1,806,777	* 23,964	15,955	29,185	* 901	809,853	0
Intangible assets	19,249,139	322,492	3,213,056	864,593	* 77,036	6,058,465	* 22,566
Less: Accumulated amortization	2,491,398	86,183	208,018	155,792	* 21,978	1,212,006	* 13,298
Other assets	28,767,328	208,364	2,976,361	296,272	343,946	21,888,241	* 182,139
<b>Total liabilities and capital</b>	<b>232,956,113</b>	<b>10,616,700</b>	<b>22,638,423</b>	<b>6,425,975</b>	<b>816,223</b>	<b>150,959,578</b>	<b>* 863,053</b>
Accounts payable	15,573,814	2,966,738	231,020	841,182	57,977	8,157,146	* 789
Mortgages, notes, bonds payable in less than 1 year	7,614,656	168,945	379,642	603,521	51,866	5,170,107	* 5,516
Other current liabilities	14,429,503	3,152,553	1,371,084	1,016,715	59,944	5,737,429	* 63,156
Nonrecourse loans	11,174,445	266,315	2,554,105	* 138,590	0	* 2,052,266	0
Mortgages, notes, bonds payable in 1 year or more	65,016,428	1,897,049	4,664,533	1,519,283	142,091	46,184,852	* 238,488
Other liabilities	20,070,445	2,103,083	3,029,930	250,785	* 45,195	7,654,554	* 99,837
Partners capital accounts	99,076,822	62,016	10,408,059	2,055,899	459,150	76,003,225	* 455,266
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	19,430	72	226	12,846	843	294	* 22
Number of partners	521,404	231	41,414	29,446	3,001	412,381	* 123
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	15,542	72	[d]	10,710	533	288	[d]
Number of partners	506,462	231	[d]	25,173	1,139	412,353	[d]
<b>Total assets</b>	<b>131,305,417</b>	<b>5,362,102</b>	<b>7,677,341</b>	<b>3,804,588</b>	<b>810,013</b>	<b>92,737,568</b>	<b>* 38,081</b>
Cash	3,718,209	102,649	410,332	301,035	33,279	1,857,517	* 23,929
Trade notes and accounts receivable	15,978,676	4,515,654	525,474	912,770	108,446	4,784,804	* 1,087
Less: Allowance for bad debts	79,590	* 4,795	* 8,041	6,604	* 532	13,125	0
Inventories	1,902,287	* 16,633	52,597	115,392	* 4,725	965,525	* 3,867
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	6,221,602	181,490	254,883	464,694	93,925	4,267,562	* 1,339
Mortgage and real estate loans	328	0	328	0	0	0	0
Other investments	14,158,542	* -166	* 721,679	111,709	* 3,612	9,221,855	* 650
Depreciable assets	93,425,304	649,384	4,792,680	3,617,888	460,545	74,573,830	* 50,128
Less: Accumulated depreciation	24,872,130	177,487	1,377,891	2,249,963	293,892	17,664,069	* 44,346
Depletable assets	* 2,998	0	0	* 2,559	0	439	0
Less: Accumulated depletion	* 948	0	0	* 677	0	271	0
Land	1,037,175	* 15,233	* 1,751	* 6,181	* 901	286,384	0
Intangible assets	5,235,926	* 13,885	* 977,328	338,214	* 77,036	2,681,401	* 4,722
Less: Accumulated amortization	439,516	* 1,586	* 49,926	41,219	* 21,978	199,442	* 3,358
Other assets	15,016,553	* 51,209	1,376,145	232,608	343,946	11,975,157	* 64
<b>Total liabilities and capital</b>	<b>131,305,417</b>	<b>5,362,102</b>	<b>7,677,341</b>	<b>3,804,588</b>	<b>810,013</b>	<b>92,737,568</b>	<b>* 38,081</b>
Accounts payable	10,993,963	2,205,369	98,393	446,068	57,977	5,461,458	* 145
Mortgages, notes, bonds payable in less than 1 year	3,521,648	* 23,858	* 172,438	372,959	* 50,222	2,411,015	0
Other current liabilities	8,920,424	2,304,555	517,773	486,432	53,928	3,701,052	* 2,332
Nonrecourse loans	* 989,708	0	0	* 23,072	0	956,549	0
Mortgages, notes, bonds payable in 1 year or more	38,775,401	* 176,372	521,886	811,533	142,091	30,888,925	* 10,505
Other liabilities	6,031,994	* 69,941	* 2,584,592	188,085	* 45,195	1,665,775	0
Partners capital accounts	62,072,278	582,007	3,782,259	1,476,440	460,600	47,652,794	* 25,100

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	9,967	3,128	2,871	42,846	8,990	11,331	2,934
Number of partners	45,041	6,857	7,001	182,752	31,856	41,821	45,423
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	6,704	* 716	1,662	28,125	5,157	8,458	2,289
Number of partners	38,509	* 2,033	4,266	143,782	21,437	33,815	44,120
<b>Total assets</b>	<b>21,856,982</b>	<b>* 479,505</b>	<b>18,299,674</b>	<b>630,077,457</b>	<b>22,968,960</b>	<b>29,778,220</b>	<b>79,899,552</b>
Cash	994,948	* 29,304	432,718	12,772,492	1,161,905	2,270,429	3,367,684
Trade notes and accounts receivable	2,262,631	* 130,155	3,616,631	45,396,706	3,332,195	4,604,258	5,148,847
Less: Allowance for bad debts	28,113	* 1,207	37,173	1,812,301	478,666	81,684	221,678
Inventories	387,927	0	705,130	6,681,387	439,560	3,241,747	20,889
U.S. Government obligations	0	0	0	* 31,097	24,067	0	* 7,030
Tax-exempt securities	0	0	0	101,180	0	101,180	0
Other current assets	1,276,204	* 78,580	724,154	47,498,815	2,025,054	2,942,214	5,404,766
Mortgage and real estate loans	0	0	0	* 92,160	* 47,863	0	* 33,074
Other investments	2,522,002	0	2,018,985	128,961,806	1,988,075	2,457,168	8,367,958
Depreciable assets	9,023,161	* 117,589	10,373,487	183,082,454	4,882,749	10,693,597	28,180,932
Less: Accumulated depreciation	3,061,489	* 78,443	2,546,752	89,223,619	2,775,311	7,614,604	10,797,716
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	150,612	* 5,367	770,940	1,250,860	232,303	266,704	261,170
Intangible assets	7,416,148	* 185,632	1,089,152	234,294,192	10,645,966	10,896,257	32,297,706
Less: Accumulated amortization	692,283	* 14,196	87,645	28,096,669	3,715,384	7,920,279	5,092,137
Other assets	1,605,235	* 26,724	1,240,047	89,046,896	5,158,583	7,921,231	12,921,027
<b>Total liabilities and capital</b>	<b>21,856,982</b>	<b>* 479,505</b>	<b>18,299,674</b>	<b>630,077,457</b>	<b>22,968,960</b>	<b>29,778,220</b>	<b>79,899,552</b>
Accounts payable	1,207,372	* 33,973	2,077,614	24,673,110	1,764,563	680,761	1,241,402
Mortgages, notes, bonds payable in less than 1 year	696,142	* 61,672	477,246	17,619,612	915,933	1,944,827	2,295,439
Other current liabilities	1,522,766	* 129,558	1,376,297	57,018,301	3,062,202	7,293,747	-657,935
Nonrecourse loans	* 6,160,743	* 2,426	0	9,663,809	* 134,511	* 1,237,259	* 658,739
Mortgages, notes, bonds payable in 1 year or more	3,363,740	* 219,557	6,786,786	86,650,526	3,137,927	4,571,337	26,856,933
Other liabilities	4,773,352	* 5,297	2,108,412	52,278,701	6,016,135	6,681,068	16,974,643
Partners capital accounts	4,132,866	* 27,021	5,473,319	382,173,397	7,937,690	7,369,222	32,530,331
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	2,378	* 684	2,065	16,621	3,808	4,162	680
Number of partners	28,199	* 1,918	4,690	47,194	11,666	8,802	2,002
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,839	* 684	1,170	12,285	2,013	2,894	666
Number of partners	27,119	* 1,918	2,891	37,406	7,157	6,243	1,959
<b>Total assets</b>	<b>7,485,185</b>	<b>* 131,444</b>	<b>13,259,094</b>	<b>515,351,914</b>	<b>12,304,162</b>	<b>10,715,078</b>	<b>45,492,147</b>
Cash	634,320	* 14,899	340,247	9,756,318	745,679	1,131,501	1,818,300
Trade notes and accounts receivable	1,591,412	* 30,823	3,508,206	36,205,278	2,201,073	1,705,017	3,283,620
Less: Allowance for bad debts	11,449	* 683	34,362	1,347,603	376,083	28,751	138,455
Inventories	203,693	0	539,854	3,543,363	225,161	900,552	* 7,933
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	101,180	0	101,180	0
Other current assets	442,375	* 70,393	444,940	40,054,767	1,197,654	835,478	4,524,171
Mortgage and real estate loans	0	0	0	11,224	0	0	0
Other investments	2,096,152	0	2,003,052	112,716,765	486,761	979,481	7,561,962
Depreciable assets	2,726,360	* 71,781	6,482,707	142,921,453	2,271,431	4,454,454	13,114,066
Less: Accumulated depreciation	1,237,743	* 59,559	1,767,179	71,243,405	1,563,526	2,416,839	6,706,250
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,646	0	725,079	741,507	102,738	* 135,975	54,165
Intangible assets	493,104	* 633	649,603	188,872,240	4,248,429	3,865,968	16,520,925
Less: Accumulated amortization	59,173	* 389	62,446	15,632,097	1,137,614	2,530,393	3,324,408
Other assets	604,486	* 3,546	429,392	68,650,924	3,902,460	1,581,455	8,776,119
<b>Total liabilities and capital</b>	<b>7,485,185</b>	<b>* 131,444</b>	<b>13,259,094</b>	<b>515,351,914</b>	<b>12,304,162</b>	<b>10,715,078</b>	<b>45,492,147</b>
Accounts payable	720,656	* 17,052	1,986,846	20,388,550	1,241,488	317,164	576,817
Mortgages, notes, bonds payable in less than 1 year	136,155	* 15	354,989	11,824,684	158,319	449,875	* 387,826
Other current liabilities	798,492	* 55,386	1,000,474	41,596,696	1,342,425	2,622,605	-2,714,178
Nonrecourse loans	7,661	* 2,426	0	6,330,022	0	* 295,966	* 78,525
Mortgages, notes, bonds payable in 1 year or more	955,162	* 1,366	5,267,562	55,654,282	654,939	1,104,748	10,872,222
Other liabilities	540,025	* 4,858	933,523	24,396,104	3,712,932	988,740	5,421,637
Partners capital accounts	4,327,035	* 50,342	3,715,700	355,161,576	5,194,059	4,935,982	30,869,298

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	4,845	3,360	11,387	313,203	49	22,661	2,798
Number of partners	19,236	10,047	34,367	5,647,231	247	142,327	8,390
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	4,162	2,515	5,544	251,038	* 29	16,712	2,485
Number of partners	17,403	7,811	19,196	5,151,312	* 207	122,378	7,764
<b>Total assets</b>	<b>480,799,953</b>	<b>6,166,733</b>	<b>10,464,039</b>	<b>10,219,463,922</b>	<b>* 20,686,902</b>	<b>235,898,430</b>	<b>30,060,620</b>
Cash	2,691,451	482,135	2,798,888	598,345,324	* 2,760,173	14,417,712	1,887,941
Trade notes and accounts receivable	26,921,434	3,923,018	1,466,954	255,760,522	* 1,503,589	73,101,520	2,414,814
Less: Allowance for bad debts	937,514	81,600	11,161	7,247,805	* 19,017	6,413,210	59,082
Inventories	2,960,263	* 1,517	* 17,410	14,806,928	174	* 1,067,496	* 3,304
U.S. Government obligations	0	0	0	144,097,076	238,661	7,395	0
Tax-exempt securities	0	0	0	45,032,515	362,634	* 20,531	0
Other current assets	36,163,246	228,324	735,210	2,004,575,139	* 1,761,493	11,308,717	4,729,896
Mortgage and real estate loans	0	0	11,224	42,217,305	0	21,317,853	* 138,288
Other investments	115,456,773	* 396,704	295,128	6,502,720,075	* 11,523,379	53,661,000	3,048,095
Depreciable assets	134,917,888	602,005	3,805,284	57,654,394	* 41,691	3,261,590	2,340,555
Less: Accumulated depreciation	65,565,553	266,617	2,203,819	18,137,753	* 1,364	1,489,810	558,903
Depletable assets	0	0	0	2,842,777	0	0	0
Less: Accumulated depletion	0	0	0	691,646	0	0	0
Land	417,764	0	* 72,918	13,532,275	0	619,138	* 23,257
Intangible assets	177,182,470	658,573	2,613,220	55,750,832	0	18,724,292	9,433,252
Less: Accumulated amortization	10,768,671	127,415	472,784	6,260,525	0	244,624	595,811
Other assets	61,360,400	350,089	1,335,567	514,466,491	* 2,515,489	46,538,829	7,255,013
<b>Total liabilities and capital</b>	<b>480,799,953</b>	<b>6,166,733</b>	<b>10,464,039</b>	<b>10,219,463,922</b>	<b>* 20,686,902</b>	<b>235,898,430</b>	<b>30,060,620</b>
Accounts payable	20,176,077	-31,419	841,728	156,807,912	* 1,797	3,010,211	332,306
Mortgages, notes, bonds payable in less than 1 year	10,363,331	1,983,950	116,131	161,558,984	* 1,790,510	16,604,861	* 3,960,695
Other current liabilities	44,477,059	797,415	2,045,813	2,256,247,000	* 5,212,395	13,482,040	4,965,652
Nonrecourse loans	1,624,777	366	* 6,008,159	94,226,839	0	10,499,857	* 459,633
Mortgages, notes, bonds payable in 1 year or more	51,204,078	589,807	290,444	411,452,720	* 634,450	67,873,531	3,625,215
Other liabilities	20,406,348	156,254	2,044,252	555,835,952	* 12,425,615	16,779,230	1,051,074
Partners capital accounts	332,548,283	2,670,360	-882,488	6,583,334,515	* 622,135	107,648,700	15,666,045
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	2,607	2,604	2,760	208,752	* 46	17,359	1,543
Number of partners	10,114	7,893	6,717	4,425,330	* 202	75,930	5,033
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	2,194	2,195	2,322	170,979	* 26	12,516	1,232
Number of partners	9,240	6,965	5,842	4,110,219	* 162	66,180	4,410
<b>Total assets</b>	<b>433,812,743</b>	<b>5,157,261</b>	<b>7,870,523</b>	<b>8,226,884,380</b>	<b>* 19,679,188</b>	<b>110,835,654</b>	<b>26,130,877</b>
Cash	3,112,434	342,220	2,606,184	466,309,212	* 2,648,954	5,194,749	1,081,929
Trade notes and accounts receivable	24,562,653	3,571,538	881,377	173,304,495	* 1,503,923	15,898,679	2,356,826
Less: Allowance for bad debts	722,995	* 76,590	4,728	986,388	* 19,017	529,797	* 12,520
Inventories	2,392,188	912	* 16,617	8,732,615	174	* 1,067,216	* 952
U.S. Government obligations	0	0	0	142,101,551	238,661	7,383	0
Tax-exempt securities	0	0	0	23,766,686	362,634	* 19,616	0
Other current assets	32,739,407	211,416	546,640	1,554,514,081	* 963,905	6,704,377	4,472,259
Mortgage and real estate loans	0	0	11,224	26,004,057	0	10,219,352	* 110,083
Other investments	103,158,410	* 384,308	* 145,842	5,371,900,404	* 11,519,512	33,662,263	1,976,138
Depreciable assets	119,553,447	445,893	3,082,162	37,199,174	* 41,691	2,000,862	1,014,692
Less: Accumulated depreciation	58,438,214	186,550	1,932,025	12,921,443	* 1,364	976,113	335,947
Depletable assets	0	0	0	2,509,734	0	0	0
Less: Accumulated depletion	0	0	0	603,284	0	0	0
Land	381,846	0	* 66,784	8,318,074	0	* 108,488	0
Intangible assets	162,097,635	230,307	1,908,976	32,234,902	0	777,917	9,346,453
Less: Accumulated amortization	8,165,651	83,179	390,851	4,741,677	0	160,260	539,857
Other assets	53,141,584	316,985	932,322	399,242,186	* 2,420,114	36,840,921	6,659,869
<b>Total liabilities and capital</b>	<b>433,812,743</b>	<b>5,157,261</b>	<b>7,870,523</b>	<b>8,226,884,380</b>	<b>* 19,679,188</b>	<b>110,835,654</b>	<b>26,130,877</b>
Accounts payable	18,171,442	-128,903	210,542	140,611,718	* 1,797	989,926	185,958
Mortgages, notes, bonds payable in less than 1 year	8,829,359	* 1,957,585	* 41,720	141,848,989	* 1,082,384	8,379,827	* 3,935,221
Other current liabilities	38,354,529	297,869	1,693,446	1,714,396,317	* 5,200,158	7,729,265	4,026,007
Nonrecourse loans	* 36,613	0	* 5,918,919	67,969,935	0	9,695,741	132,909
Mortgages, notes, bonds payable in 1 year or more	42,549,782	* 327,342	* 145,247	317,009,684	* 634,450	30,764,710	3,050,055
Other liabilities	12,622,003	* 126,286	1,524,507	331,035,029	* 11,946,527	12,091,871	425,183
Partners capital accounts	313,249,015	2,577,081	-1,663,859	5,514,012,708	* 813,871	41,184,314	14,375,546

Footnotes at end of table.

# Partnership Returns, 2009

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### Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
(84)	(85)	(86)	(87)	(88)	(89)	
<b>ALL PARTNERSHIPS</b>						
Number of partnerships [1]	229,672	9,830	219,842	12,829	45,194	1,524,297
Number of partners	3,937,464	147,728	3,789,736	50,845	1,507,958	7,052,342
<b>Partnerships reporting balance sheet data:</b>						
Number of partnerships	180,270	6,511	173,758	11,026	40,517	1,215,105
Number of partners	3,492,430	140,941	3,351,489	46,960	1,481,573	6,138,492
<b>Total assets</b>	<b>8,781,237,725</b>	<b>1,312,227,437</b>	<b>7,469,010,288</b>	<b>20,091,828</b>	<b>1,131,488,418</b>	<b>4,457,418,161</b>
Cash	538,782,751	110,052,188	428,730,563	3,636,672	36,860,074	168,812,159
Trade notes and accounts receivable	167,955,091	76,565,419	91,389,671	1,954,518	8,830,991	50,892,247
Less: Allowance for bad debts	595,404	137,564	457,840	25,777	135,315	1,574,147
Inventories	13,132,782	5,058,295	8,074,487	0	* 603,172	48,766,707
U.S. Government obligations	109,175,045	1,235,034	107,940,011	* 101,064	34,574,911	1,791,377
Tax-exempt securities	30,908,872	* 1,374,288	29,534,584	0	13,740,478	3,841,156
Other current assets	1,892,402,706	798,907,395	1,093,495,311	1,069,614	93,302,713	186,943,785
Mortgage and real estate loans	16,235,089	* 106,089	16,128,999	* 3,813	4,522,263	32,465,086
Other investments	5,533,600,603	159,275,164	5,374,325,439	5,221,027	895,665,971	714,654,024
Depreciable assets	43,660,353	7,041,068	36,619,285	1,343,209	7,006,997	2,874,577,438
Less: Accumulated depreciation	13,200,530	3,600,157	9,600,374	797,950	2,089,197	732,297,314
Depletable assets	1,983,262	0	1,983,262	0	* 859,515	2,470,809
Less: Accumulated depletion	497,808	0	497,808	0	* 193,838	608,584
Land	11,358,263	77,919	11,280,344	* 25,413	1,506,204	740,082,163
Intangible assets	24,765,993	9,325,674	15,440,319	1,938,011	889,283	117,727,492
Less: Accumulated amortization	4,461,089	1,070,861	3,390,228	644,241	314,761	46,190,152
Other assets	416,031,747	148,017,485	268,014,262	6,266,454	35,858,957	295,063,914
<b>Total liabilities and capital</b>	<b>8,781,237,725</b>	<b>1,312,227,437</b>	<b>7,469,010,288</b>	<b>20,091,828</b>	<b>1,131,488,418</b>	<b>4,457,418,161</b>
Accounts payable	148,328,881	129,003,858	19,325,023	1,740,983	3,393,733	37,531,549
Mortgages, notes, bonds payable in less than 1 year	95,858,587	61,642,804	34,215,783	112,748	43,231,583	100,043,370
Other current liabilities	2,145,732,219	736,759,644	1,408,972,575	2,985,380	83,869,315	178,812,023
Nonrecourse loans	80,974,542	* 3,272,563	77,701,979	* 132,742	2,160,066	1,057,168,860
Mortgages, notes, bonds payable in 1 year or more	315,324,864	124,432,219	190,892,645	1,150,290	22,844,371	1,557,076,856
Other liabilities	458,074,780	105,873,882	352,200,898	11,558,976	55,946,276	389,233,870
Partners capital accounts	5,536,943,852	151,242,467	5,385,701,385	2,410,709	920,043,074	1,137,551,632
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	149,840	5,695	144,144	6,054	33,910	734,542
Number of partners	2,950,848	32,254	2,918,594	35,099	1,358,218	3,360,533
<b>Partnerships reporting balance sheet data:</b>						
Number of partnerships	121,808	3,279	118,529	5,144	30,254	596,216
Number of partners	2,667,231	27,303	2,639,928	33,248	1,338,987	2,923,132
<b>Total assets</b>	<b>7,109,616,828</b>	<b>1,202,803,786</b>	<b>5,906,813,043</b>	<b>10,758,255</b>	<b>949,863,577</b>	<b>2,122,355,913</b>
Cash	424,223,548	102,800,272	321,423,275	2,008,857	31,151,176	110,038,016
Trade notes and accounts receivable	145,033,488	72,056,107	72,977,382	1,545,970	6,965,608	31,486,511
Less: Allowance for bad debts	369,179	130,839	238,340	11,236	* 44,640	1,011,952
Inventories	7,082,548	4,204,949	2,877,599	0	* 581,725	7,738,798
U.S. Government obligations	107,223,900	840,396	106,383,504	* 60,564	34,571,043	1,398,895
Tax-exempt securities	20,644,939	* 1,368,324	19,276,615	0	2,739,497	3,593,705
Other current assets	1,467,922,646	753,272,119	714,650,527	801,726	73,649,169	98,067,426
Mortgage and real estate loans	12,051,965	* 75,354	11,976,611	0	3,622,657	21,579,368
Other investments	4,561,002,960	135,829,480	4,425,173,480	2,495,763	761,243,768	333,752,282
Depreciable assets	28,101,881	6,016,948	22,084,932	1,012,251	5,027,796	1,428,843,040
Less: Accumulated depreciation	9,454,237	3,067,528	6,386,709	618,305	1,535,476	453,486,077
Depletable assets	1,810,159	0	1,810,159	0	* 699,575	1,172,447
Less: Accumulated depletion	417,292	0	417,292	0	* 185,992	290,055
Land	6,788,094	* 67,206	6,720,888	* 25,413	1,396,079	366,805,391
Intangible assets	20,083,891	9,052,562	11,031,329	1,549,204	477,437	62,555,551
Less: Accumulated amortization	3,475,891	1,027,440	2,448,450	458,630	107,040	26,706,730
Other assets	321,363,409	121,445,877	199,917,532	2,346,677	29,611,195	136,819,297
<b>Total liabilities and capital</b>	<b>7,109,616,828</b>	<b>1,202,803,786</b>	<b>5,906,813,043</b>	<b>10,758,255</b>	<b>949,863,577</b>	<b>2,122,355,913</b>
Accounts payable	135,029,597	124,570,132	10,459,465	1,363,166	3,041,274	16,425,053
Mortgages, notes, bonds payable in less than 1 year	88,425,692	61,241,264	27,184,428	67,809	39,958,056	39,754,832
Other current liabilities	1,642,472,915	686,181,231	956,291,684	2,479,295	52,488,677	67,316,706
Nonrecourse loans	57,065,131	3,272,470	53,792,661	* 124,738	951,417	465,223,479
Mortgages, notes, bonds payable in 1 year or more	264,840,862	123,329,945	141,510,917	592,957	17,126,651	687,157,328
Other liabilities	287,911,322	83,061,773	204,849,549	1,670,119	16,990,008	162,532,413
Partners capital accounts	4,633,871,309	121,146,971	4,512,724,338	4,460,172	819,307,495	683,946,102

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except Miniwarehouses)	Lessors of Miniwarehouses and Self-Storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>ALL PARTNERSHIPS</b>						
<b>Number of partnerships [1]</b>	<b>1,488,848</b>	<b>436,412</b>	<b>533,242</b>	<b>20,490</b>	<b>98,050</b>	<b>400,653</b>
<b>Number of partners</b>	<b>6,918,375</b>	<b>2,121,556</b>	<b>2,339,595</b>	<b>69,563</b>	<b>556,050</b>	<b>1,831,611</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>1,189,349</b>	<b>349,633</b>	<b>461,961</b>	<b>14,233</b>	<b>63,584</b>	<b>299,938</b>
<b>Number of partners</b>	<b>6,029,283</b>	<b>1,902,040</b>	<b>2,128,323</b>	<b>57,027</b>	<b>418,014</b>	<b>1,523,878</b>
<b>Total assets</b>	<b>4,334,998,607</b>	<b>1,076,425,469</b>	<b>1,805,448,694</b>	<b>52,460,333</b>	<b>215,070,132</b>	<b>1,185,593,978</b>
Cash	164,465,234	50,710,059	66,097,757	1,890,535	7,123,956	38,642,927
Trade notes and accounts receivable	37,977,801	6,549,387	16,153,739	210,945	1,410,897	13,652,832
Less: Allowance for bad debts	1,426,926	172,087	612,809	7,658	57,426	576,946
Inventories	47,009,157	1,472,581	3,628,373	36,248	786,177	41,085,777
U.S. Government obligations	1,791,377	* 457,247	1,157,583	0	43,757	* 132,790
Tax-exempt securities	3,841,156	* 1,383,671	1,948,264	0	0	* 509,221
Other current assets	178,302,039	33,658,391	54,721,001	852,929	7,482,482	81,587,237
Mortgage and real estate loans	31,912,719	4,150,125	7,503,325	0	5,523,227	14,736,041
Other investments	702,335,240	123,815,834	159,272,918	4,951,590	26,285,048	388,009,849
Depreciable assets	2,767,067,009	893,926,840	1,393,217,496	39,941,781	111,156,110	328,824,782
Less: Accumulated depreciation	682,127,137	256,718,467	337,279,097	8,185,962	27,270,955	52,672,656
Depletable assets	1,714,453	* 10,535	* 122,014	0	* 757,261	* 824,643
Less: Accumulated depletion	310,505	* 1,824	* 36,767	0	* 219,457	* 52,458
Land	738,734,916	151,793,899	329,187,104	10,520,857	63,346,495	183,886,561
Intangible assets	106,811,556	22,148,288	60,166,265	1,265,782	4,901,395	18,329,827
Less: Accumulated amortization	45,165,473	9,205,229	27,143,605	450,914	1,559,959	6,805,767
Other assets	282,065,990	52,446,217	77,345,131	1,434,201	15,361,123	135,479,319
<b>Total liabilities and capital</b>	<b>4,334,998,607</b>	<b>1,076,425,469</b>	<b>1,805,448,694</b>	<b>52,460,333</b>	<b>215,070,132</b>	<b>1,185,593,978</b>
Accounts payable	35,270,121	7,813,904	13,067,786	137,407	1,100,877	13,150,147
Mortgages, notes, bonds payable in less than 1 year	96,921,167	18,257,533	38,884,366	917,130	3,285,012	35,577,125
Other current liabilities	171,429,947	44,323,850	55,271,181	1,712,397	5,353,557	64,768,962
Nonrecourse loans	1,045,467,357	372,179,377	480,156,897	4,687,129	39,202,968	149,240,985
Mortgages, notes, bonds payable in 1 year or more	1,518,601,920	372,114,216	727,460,997	22,798,182	74,330,791	325,897,734
Other liabilities	369,156,903	84,729,113	112,280,398	2,102,278	16,759,806	153,285,309
Partners capital accounts	1,098,151,191	177,007,475	382,327,069	20,105,809	75,037,123	443,673,716
<b>PARTNERSHIPS WITH NET INCOME</b>						
<b>Number of partnerships [1]</b>	<b>720,222</b>	<b>157,486</b>	<b>343,710</b>	<b>7,726</b>	<b>57,872</b>	<b>153,428</b>
<b>Number of partners</b>	<b>3,289,720</b>	<b>736,222</b>	<b>1,539,435</b>	<b>25,192</b>	<b>264,481</b>	<b>724,391</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>585,553</b>	<b>137,184</b>	<b>289,379</b>	<b>7,192</b>	<b>37,232</b>	<b>114,566</b>
<b>Number of partners</b>	<b>2,863,230</b>	<b>677,899</b>	<b>1,390,694</b>	<b>24,123</b>	<b>174,675</b>	<b>595,839</b>
<b>Total assets</b>	<b>2,056,014,228</b>	<b>374,071,416</b>	<b>1,071,592,367</b>	<b>34,290,232</b>	<b>97,965,171</b>	<b>478,095,043</b>
Cash	107,645,607	30,630,883	48,207,529	1,660,619	4,375,302	22,771,275
Trade notes and accounts receivable	25,399,026	3,049,702	11,846,243	147,571	681,375	9,674,134
Less: Allowance for bad debts	971,031	54,878	413,489	855	39,583	462,227
Inventories	7,222,167	467,672	84,879	* 34,210	* 261,694	6,373,712
U.S. Government obligations	1,398,895	* 78,191	1,144,157	0	43,757	* 132,790
Tax-exempt securities	3,593,705	* 1,186,836	1,938,823	0	0	* 468,045
Other current assets	91,753,011	16,369,669	34,099,409	708,931	5,149,247	35,425,755
Mortgage and real estate loans	21,027,001	1,694,177	4,769,571	0	* 2,338,523	12,224,729
Other investments	328,308,280	24,344,571	101,564,516	3,568,821	11,000,212	187,830,160
Depreciable assets	1,378,157,102	333,838,364	847,088,439	25,351,273	54,551,395	117,327,631
Less: Accumulated depreciation	429,297,829	137,740,190	242,227,447	6,111,599	19,277,235	23,941,358
Depletable assets	732,272	0	* 75,418	0	* 124,412	* 532,442
Less: Accumulated depletion	151,542	0	* 32,166	0	* 67,454	* 51,922
Land	365,612,583	67,589,996	199,390,549	7,442,887	32,287,620	58,901,531
Intangible assets	54,648,835	8,544,152	37,680,725	729,633	1,702,100	5,992,225
Less: Accumulated amortization	26,105,174	4,393,775	17,934,549	312,378	846,422	2,618,051
Other assets	127,041,321	28,466,045	44,309,758	1,071,118	5,680,228	47,514,172
<b>Total liabilities and capital</b>	<b>2,056,014,228</b>	<b>374,071,416</b>	<b>1,071,592,367</b>	<b>34,290,232</b>	<b>97,965,171</b>	<b>478,095,043</b>
Accounts payable	15,138,835	3,556,734	6,210,132	92,499	351,061	4,928,409
Mortgages, notes, bonds payable in less than 1 year	37,790,824	5,687,593	22,107,699	138,440	1,738,783	8,118,308
Other current liabilities	63,296,790	13,838,602	28,796,974	669,510	2,570,654	17,421,050
Nonrecourse loans	463,479,764	139,374,357	259,186,266	3,146,801	11,511,850	50,260,491
Mortgages, notes, bonds payable in 1 year or more	673,429,818	136,930,079	398,483,182	11,221,469	30,179,159	96,615,929
Other liabilities	155,693,839	29,429,299	53,685,914	1,525,600	4,843,203	66,209,823
Partners capital accounts	647,184,358	45,254,751	303,122,200	17,495,913	46,770,462	234,541,032

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	32,046	3,402	189,070	23,552	19,128	19,741	5,197
Number of partners	123,278	10,689	675,316	154,823	77,925	56,228	10,720
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	[d]	[d]	127,580	22,859	10,252	9,855	1,643
Number of partners	[d]	[d]	537,922	152,083	56,804	36,139	3,612
<b>Total assets</b>	<b>105,797,067</b>	<b>16,622,487</b>	<b>184,599,943</b>	<b>36,633,001</b>	<b>15,803,273</b>	<b>10,910,951</b>	<b>1,070,923</b>
Cash	4,010,212	336,713	38,427,977	14,921,695	5,127,731	1,505,694	165,346
Trade notes and accounts receivable	11,591,039	1,323,407	33,709,810	3,185,523	2,427,515	3,141,461	272,717
Less: Allowance for bad debts	139,279	* 7,942	721,871	72,088	313,101	43,922	* 8,188
Inventories	1,757,550	0	1,844,344	* 62	* 6,877	* 20,744	* 72,917
U.S. Government obligations	0	0	* 177,157	* 175,493	0	0	0
Tax-exempt securities	0	0	* 86,964	* 972	0	0	0
Other current assets	8,191,098	450,648	22,249,120	5,554,461	1,439,481	912,879	34,514
Mortgage and real estate loans	* 552,367	0	* 1,476	0	230	0	0
Other investments	10,960,761	* 1,358,022	23,867,194	942,994	736,842	244,891	* 2,732
Depreciable assets	105,632,575	1,877,855	54,897,188	22,833,263	6,301,307	3,676,066	257,146
Less: Accumulated depreciation	49,501,771	668,406	30,437,731	14,389,436	4,288,527	2,041,430	103,307
Depletable assets	* 316,182	* 440,174	* 312,643	23,890	0	9,168	0
Less: Accumulated depletion	* 159,567	* 138,513	* 22,594	9,564	0	3,958	0
Land	1,271,140	* 76,107	1,435,247	149,343	48,663	* 27,086	* 3,992
Intangible assets	1,601,294	9,314,642	24,201,259	1,202,650	1,378,572	2,848,747	375,320
Less: Accumulated amortization	362,002	662,677	5,489,222	280,617	375,051	255,261	* 80,410
Other assets	10,075,468	2,922,455	20,060,982	2,394,360	3,312,734	868,789	78,146
<b>Total liabilities and capital</b>	<b>105,797,067</b>	<b>16,622,487</b>	<b>184,599,943</b>	<b>36,633,001</b>	<b>15,803,273</b>	<b>10,910,951</b>	<b>1,070,923</b>
Accounts payable	2,091,795	169,632	10,039,025	713,574	340,679	1,429,659	56,517
Mortgages, notes, bonds payable in less than 1 year	3,102,230	* 19,973	6,522,729	1,713,732	570,504	485,370	* 53,520
Other current liabilities	6,789,322	592,755	34,248,093	8,535,563	2,705,267	1,518,618	231,000
Nonrecourse loans	11,541,116	* 160,387	3,689,912	1,305,878	* 704,337	* 99,172	0
Mortgages, notes, bonds payable in 1 year or more	36,747,579	* 1,727,356	22,928,703	2,562,120	2,496,280	884,334	* 353,024
Other liabilities	19,957,609	119,358	19,603,695	2,503,048	2,209,608	108,615	* 21,118
Partners capital accounts	25,567,416	13,833,025	87,567,786	19,299,085	6,776,598	6,385,182	355,743
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	13,345	975	109,253	20,498	15,718	11,018	3,392
Number of partners	65,033	5,780	428,939	136,973	67,867	30,275	7,045
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	9,688	975	82,210	19,811	9,254	7,395	1,615
Number of partners	54,122	5,780	366,254	134,247	51,570	22,836	3,491
<b>Total assets</b>	<b>52,463,704</b>	<b>13,877,981</b>	<b>137,591,193</b>	<b>34,671,839</b>	<b>14,670,401</b>	<b>9,103,640</b>	<b>687,696</b>
Cash	2,142,211	250,198	33,179,837	14,619,629	4,770,834	1,296,953	155,025
Trade notes and accounts receivable	4,775,011	1,312,474	29,087,194	3,081,455	2,357,942	2,760,145	* 210,457
Less: Allowance for bad debts	40,243	* 677	599,796	51,703	292,317	41,829	* 5,445
Inventories	516,631	0	1,234,281	0	* 6,118	* 14,924	* 66,345
U.S. Government obligations	0	0	* 177,157	* 175,493	0	0	0
Tax-exempt securities	0	0	* 84,934	* 972	0	0	0
Other current assets	5,893,825	420,590	18,875,930	4,927,185	1,416,523	815,899	18,419
Mortgage and real estate loans	* 552,367	0	* 1,476	0	230	0	0
Other investments	4,091,528	* 1,352,474	12,919,396	891,246	721,642	215,558	* 2,732
Depreciable assets	49,277,985	1,407,953	40,398,979	21,492,193	5,899,844	2,478,646	225,879
Less: Accumulated depreciation	23,607,508	580,739	25,208,370	13,647,188	4,001,197	1,534,536	97,123
Depletable assets	0	* 440,174	* 33,243	23,890	0	9,168	0
Less: Accumulated depletion	0	* 138,513	* 13,564	9,564	0	3,958	0
Land	1,133,993	* 58,815	346,653	41,477	45,145	* 1,249	* 3,992
Intangible assets	505,133	7,401,583	17,289,650	1,171,389	1,287,102	2,807,922	* 35,333
Less: Accumulated amortization	156,070	* 445,487	3,818,117	270,970	367,195	235,705	* 3,146
Other assets	7,378,840	2,399,136	13,602,308	2,226,335	2,825,731	519,205	* 75,227
<b>Total liabilities and capital</b>	<b>52,463,704</b>	<b>13,877,981</b>	<b>137,591,193</b>	<b>34,671,839</b>	<b>14,670,401</b>	<b>9,103,640</b>	<b>687,696</b>
Accounts payable	1,123,982	* 162,237	7,021,208	679,972	340,138	1,228,121	* 44,628
Mortgages, notes, bonds payable in less than 1 year	1,962,508	1,500	3,597,368	1,156,836	517,251	205,664	* 14,690
Other current liabilities	3,501,790	518,126	27,181,067	7,884,875	2,339,919	1,201,853	162,442
Nonrecourse loans	1,743,715	0	2,110,327	452,346	* 703,226	* 93,838	0
Mortgages, notes, bonds payable in 1 year or more	13,007,037	* 720,472	14,773,066	2,398,562	2,422,449	525,408	* 86,090
Other liabilities	6,787,131	* 51,443	11,449,009	2,252,655	2,171,013	23,361	* 18,549
Partners capital accounts	24,337,540	12,424,204	71,459,147	19,846,594	6,176,405	5,825,395	361,297

Footnotes at end of table.

# Partnership Returns, 2009

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### Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
<b>ALL PARTNERSHIPS</b>						
Number of partnerships [1]	25,227	96,226	48,165	13,314	34,747	17,230
Number of partners	73,161	302,459	161,208	32,248	109,004	932,091
<b>Partnerships reporting balance sheet data:</b>						
Number of partnerships	17,893	65,078	31,876	8,202	25,000	15,485
Number of partners	56,009	233,275	123,867	21,982	87,426	924,301
<b>Total assets</b>	<b>12,382,093</b>	<b>107,799,702</b>	<b>58,332,106</b>	<b>14,975,022</b>	<b>34,492,573</b>	<b>515,257,713</b>
Cash	2,153,415	14,554,096	8,471,584	1,300,599	4,781,913	16,419,655
Trade notes and accounts receivable	2,031,289	22,651,305	5,956,111	8,666,120	8,029,074	10,171,012
Less: Allowance for bad debts	29,729	254,843	120,847	38,711	95,285	97,538
Inventories	165,364	1,578,380	538,627	58,817	980,936	1,526,001
U.S. Government obligations	0	1,664	1,664	0	0	0
Tax-exempt securities	0	85,992	0	2,030	83,963	* 605,798
Other current assets	1,260,291	13,047,495	6,234,123	1,778,505	5,034,867	32,212,000
Mortgage and real estate loans	* 294	* 952	0	0	* 952	983,516
Other investments	590,236	21,349,499	16,673,395	127,701	4,548,403	378,418,139
Depreciable assets	2,764,733	19,064,673	12,041,140	2,044,899	4,978,635	26,909,892
Less: Accumulated depreciation	1,571,444	8,043,587	4,063,520	1,225,557	2,754,510	6,315,001
Depletable assets	* 185	279,400	279,400	0	0	1,765,471
Less: Accumulated depletion	* 42	9,030	9,030	0	0	* 283,604
Land	* 14,420	1,191,744	1,067,117	* 26,026	98,601	1,976,051
Intangible assets	2,905,041	15,490,929	5,277,124	2,013,012	8,200,793	9,270,426
Less: Accumulated amortization	697,262	3,800,621	942,495	393,687	2,464,440	1,277,267
Other assets	2,795,301	10,611,653	6,927,713	615,268	3,068,671	42,973,161
<b>Total liabilities and capital</b>	<b>12,382,093</b>	<b>107,799,702</b>	<b>58,332,106</b>	<b>14,975,022</b>	<b>34,492,573</b>	<b>515,257,713</b>
Accounts payable	1,227,049	6,271,546	2,411,574	1,377,934	2,482,038	3,461,315
Mortgages, notes, bonds payable in less than 1 year	593,545	3,106,057	1,316,380	197,139	1,592,538	14,258,005
Other current liabilities	1,846,500	19,411,145	9,504,754	2,193,595	7,712,796	17,048,264
Nonrecourse loans	* 8,677	1,571,848	1,368,500	* 39,309	* 164,039	9,420,035
Mortgages, notes, bonds payable in 1 year or more	1,367,548	15,265,397	8,544,306	2,000,839	4,720,253	32,756,411
Other liabilities	1,196,338	13,564,967	8,873,367	1,090,922	3,600,678	32,232,600
Partners capital accounts	6,142,436	48,608,742	26,313,226	8,075,284	14,220,232	406,081,083
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	12,870	45,757	24,119	6,773	14,865	10,291
Number of partners	34,231	152,547	92,632	15,341	44,575	632,406
<b>Partnerships reporting balance sheet data:</b>						
Number of partnerships	11,264	32,871	17,410	4,091	11,370	9,731
Number of partners	30,966	123,145	77,194	9,954	35,997	628,539
<b>Total assets</b>	<b>7,113,483</b>	<b>71,344,134</b>	<b>35,056,829</b>	<b>12,601,148</b>	<b>23,686,157</b>	<b>315,650,662</b>
Cash	1,579,011	10,758,386	7,266,871	906,213	2,585,302	12,037,222
Trade notes and accounts receivable	1,296,099	19,381,097	4,320,558	7,868,833	7,191,707	6,469,511
Less: Allowance for bad debts	16,623	191,880	85,158	20,674	86,048	53,794
Inventories	139,834	1,007,060	164,147	* 27,705	815,208	533,849
U.S. Government obligations	0	1,664	1,664	0	0	0
Tax-exempt securities	0	83,963	0	0	83,963	* 349,305
Other current assets	866,396	10,831,508	5,073,239	1,674,619	4,083,649	27,236,955
Mortgage and real estate loans	* 294	* 952	0	0	* 952	641,334
Other investments	528,945	10,559,272	7,956,728	97,584	2,504,960	230,113,849
Depreciable assets	1,624,494	8,677,923	4,881,636	984,550	2,811,737	7,320,016
Less: Accumulated depreciation	1,033,465	4,894,861	2,577,321	606,926	1,710,614	2,573,921
Depletable assets	* 185	0	0	0	0	* 946,146
Less: Accumulated depletion	* 42	0	0	0	0	* 131,068
Land	* 5,463	249,327	189,030	* 20,492	* 39,805	864,192
Intangible assets	1,836,799	10,151,106	3,896,138	1,420,752	4,834,216	4,465,007
Less: Accumulated amortization	541,444	2,399,657	629,671	229,267	1,540,720	629,188
Other assets	827,536	7,128,275	4,598,968	457,267	2,072,040	28,061,249
<b>Total liabilities and capital</b>	<b>7,113,483</b>	<b>71,344,134</b>	<b>35,056,829</b>	<b>12,601,148</b>	<b>23,686,157</b>	<b>315,650,662</b>
Accounts payable	713,786	4,014,563	1,754,489	691,457	1,568,617	2,345,263
Mortgages, notes, bonds payable in less than 1 year	343,655	1,359,271	447,838	67,478	843,955	5,423,712
Other current liabilities	1,156,740	14,435,239	6,907,308	1,834,416	5,693,515	10,156,933
Nonrecourse loans	* 5,861	855,056	* 651,721	* 39,309	* 164,027	3,451,441
Mortgages, notes, bonds payable in 1 year or more	599,745	8,740,813	4,436,325	1,447,854	2,856,634	10,142,910
Other liabilities	450,182	6,533,249	3,942,165	713,093	1,877,991	16,192,270
Partners capital accounts	3,843,514	35,405,942	16,916,982	7,807,541	10,681,419	267,938,133

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	74,607	71,366	3,241	11,239	69,566	22,444	13,104
Number of partners	201,645	170,968	30,677	26,642	314,117	93,078	32,408
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	39,118	36,441	2,677	5,172	57,825	20,666	10,196
Number of partners	127,482	97,954	29,528	14,254	286,322	89,484	26,398
<b>Total assets</b>	<b>56,656,042</b>	<b>48,558,303</b>	<b>8,097,739</b>	<b>3,609,804</b>	<b>123,249,203</b>	<b>11,579,323</b>	<b>2,582,330</b>
Cash	5,163,456	4,652,202	511,254	433,268	10,737,138	2,619,771	895,851
Trade notes and accounts receivable	5,342,428	4,518,399	824,029	364,398	22,297,287	1,941,317	256,276
Less: Allowance for bad debts	280,440	263,331	17,109	17,860	7,045,839	376,130	* 5,096
Inventories	528,813	458,295	70,518	25,169	684,890	74,073	42,048
U.S. Government obligations	* 80,446	0	* 80,446	0	* 15,006	500	0
Tax-exempt securities	* 3,421	* 3,421	0	0	* 1,288	0	0
Other current assets	5,295,814	4,921,281	374,533	358,405	6,562,093	624,614	278,344
Mortgage and real estate loans	* 22,941	* 22,941	0	0	* 1,322,903	0	0
Other investments	9,236,720	8,623,914	612,806	* 781,824	5,561,558	919,053	* 72,759
Depreciable assets	15,873,043	9,935,147	5,937,896	668,259	84,485,784	8,664,210	1,025,728
Less: Accumulated depreciation	8,511,054	5,384,697	3,126,357	319,631	33,594,836	5,391,497	627,389
Depletable assets	* 165,307	0	* 165,307	0	0	0	0
Less: Accumulated depletion	* 35,324	0	* 35,324	0	0	0	0
Land	940,823	805,779	135,043	* 45,895	5,370,344	109,390	* 49,565
Intangible assets	15,580,301	13,973,879	1,606,422	1,011,375	18,375,670	2,326,296	387,534
Less: Accumulated amortization	2,287,594	2,144,322	143,272	95,597	2,655,696	459,071	87,704
Other assets	9,536,941	8,435,394	1,101,547	354,298	11,131,632	526,795	294,415
<b>Total liabilities and capital</b>	<b>56,656,042</b>	<b>48,558,303</b>	<b>8,097,739</b>	<b>3,609,804</b>	<b>123,249,203</b>	<b>11,579,323</b>	<b>2,582,330</b>
Accounts payable	2,905,845	2,567,236	338,610	97,171	5,803,521	324,533	85,407
Mortgages, notes, bonds payable in less than 1 year	1,463,495	1,294,914	168,581	81,406	5,614,992	951,225	234,727
Other current liabilities	8,664,282	7,825,032	839,250	610,223	13,220,803	2,302,902	518,358
Nonrecourse loans	* 322,514	* 79,408	* 243,106	* 67,593	8,555,914	108,123	* 86,203
Mortgages, notes, bonds payable in 1 year or more	8,979,967	7,083,199	1,896,768	323,082	36,743,999	3,476,839	399,973
Other liabilities	8,338,659	7,996,478	342,181	354,840	19,731,345	4,059,101	191,988
Partners capital accounts	25,981,280	21,712,036	4,269,244	2,075,489	33,578,629	356,598	1,065,673
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	36,200	33,738	2,462	5,446	44,929	16,769	8,146
Number of partners	81,972	75,348	6,624	12,028	212,550	69,917	21,227
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	22,392	20,480	1,912	2,108	39,310	15,854	7,466
Number of partners	53,465	47,954	5,510	5,198	199,950	68,086	19,868
<b>Total assets</b>	<b>40,776,442</b>	<b>36,626,035</b>	<b>4,150,407</b>	<b>2,449,174</b>	<b>79,301,856</b>	<b>9,139,607</b>	<b>1,805,195</b>
Cash	3,626,835	3,402,512	224,323	315,672	9,184,679	2,388,639	861,621
Trade notes and accounts receivable	3,755,525	3,205,804	549,721	335,376	17,315,456	1,620,567	216,685
Less: Allowance for bad debts	75,599	69,639	5,960	16,350	5,601,111	315,408	* 3,415
Inventories	225,261	197,486	27,774	8,198	437,054	61,803	41,922
U.S. Government obligations	0	0	0	0	* 8,655	500	0
Tax-exempt securities	* 3,421	* 3,421	0	0	* 1,268	0	0
Other current assets	3,420,087	3,300,311	119,776	98,821	4,694,613	538,828	135,574
Mortgage and real estate loans	* 22,941	* 22,941	0	0	* 4,540	0	0
Other investments	7,858,631	7,547,543	* 311,087	* 782,114	4,534,943	556,797	* -77,530
Depreciable assets	10,447,364	6,767,062	3,680,302	408,270	51,585,768	7,039,297	792,408
Less: Accumulated depreciation	5,705,524	3,839,282	1,866,242	209,196	25,513,268	4,847,696	517,747
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	501,140	449,439	51,701	* 32,329	2,280,783	75,954	* 44,595
Intangible assets	11,514,140	11,167,806	346,334	705,389	14,017,252	1,894,020	234,263
Less: Accumulated amortization	1,677,128	1,621,572	55,557	74,390	1,717,344	345,416	76,144
Other assets	6,859,350	6,092,204	767,146	62,941	8,068,569	471,722	152,963
<b>Total liabilities and capital</b>	<b>40,776,442</b>	<b>36,626,035</b>	<b>4,150,407</b>	<b>2,449,174</b>	<b>79,301,856</b>	<b>9,139,607</b>	<b>1,805,195</b>
Accounts payable	2,101,245	1,916,767	184,479	63,811	3,715,077	257,933	71,398
Mortgages, notes, bonds payable in less than 1 year	922,437	841,297	81,140	64,783	3,192,617	655,970	225,332
Other current liabilities	5,670,815	5,352,185	318,629	487,618	8,121,110	1,960,979	200,966
Nonrecourse loans	* 279,984	* 36,878	* 243,106	0	3,820,456	68,515	* 71,922
Mortgages, notes, bonds payable in 1 year or more	4,683,342	3,820,916	862,425	231,277	17,245,998	2,217,254	220,761
Other liabilities	3,929,398	3,707,453	221,945	254,424	8,707,467	3,675,723	58,017
Partners capital accounts	23,189,221	20,950,538	2,238,683	1,347,261	34,499,131	303,233	956,800

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
<b>ALL PARTNERSHIPS</b>							
<b>Number of partnerships [1]</b>	<b>7,821</b>	<b>6,924</b>	<b>2,219</b>	<b>654</b>	<b>913</b>	<b>8,381</b>	<b>7,106</b>
<b>Number of partners</b>	<b>64,487</b>	<b>42,234</b>	<b>6,469</b>	<b>1,817</b>	<b>17,817</b>	<b>39,044</b>	<b>16,763</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>6,768</b>	<b>5,145</b>	<b>1,886</b>	<b>461</b>	<b>902</b>	<b>7,385</b>	<b>4,415</b>
<b>Number of partners</b>	<b>60,000</b>	<b>38,289</b>	<b>5,790</b>	<b>1,432</b>	<b>17,457</b>	<b>36,474</b>	<b>10,997</b>
<b>Total assets</b>	<b>17,376,208</b>	<b>7,534,577</b>	<b>2,134,034</b>	<b>736,309</b>	<b>36,114,976</b>	<b>44,004,511</b>	<b>1,186,936</b>
Cash	2,182,841	980,419	213,009	261,954	1,394,100	2,094,396	94,797
Trade notes and accounts receivable	3,880,235	1,235,025	513,150	124,707	9,908,166	4,288,457	* 149,953
Less: Allowance for bad debts	1,176,708	369,133	26,786	* 43,842	4,682,228	360,846	* 5,070
Inventories	278,016	41,269	* 14,627	* 25,197	162,636	46,114	* 910
U.S. Government obligations	0	* 2,560	0	0	6,351	5,595	0
Tax-exempt securities	* 59	0	0	0	0	0	* 1,209
Other current assets	1,049,902	661,679	81,818	197,412	1,975,728	1,672,490	20,106
Mortgage and real estate loans	0	0	0	0	1,652	* 1,321,251	0
Other investments	578,044	466,918	* 489,655	* 44,162	2,173,705	790,933	* 26,328
Depreciable assets	10,172,368	7,641,613	400,724	155,341	23,757,865	31,804,674	863,263
Less: Accumulated depreciation	5,233,511	4,845,536	237,421	73,489	9,639,198	7,312,074	234,721
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	144,587	48,095	* 14,297	* 263	1,147,127	3,803,083	* 53,937
Intangible assets	4,834,388	1,687,427	585,418	* 20,562	4,420,326	3,893,323	220,397
Less: Accumulated amortization	394,020	377,439	50,345	* 4,850	280,725	980,180	21,363
Other assets	1,060,007	361,679	135,889	* 28,893	5,769,470	2,937,293	17,191
<b>Total liabilities and capital</b>	<b>17,376,208</b>	<b>7,534,577</b>	<b>2,134,034</b>	<b>736,309</b>	<b>36,114,976</b>	<b>44,004,511</b>	<b>1,186,936</b>
Accounts payable	1,088,069	292,706	89,478	* 28,555	1,454,988	2,374,551	65,235
Mortgages, notes, bonds payable in less than 1 year	877,981	373,970	48,383	* 29,772	1,175,625	1,844,052	79,255
Other current liabilities	1,607,486	720,949	316,777	38,598	3,121,284	4,439,195	155,253
Nonrecourse loans	* 146,245	* 46,572	0	* 5,658	402,235	7,701,611	* 59,266
Mortgages, notes, bonds payable in 1 year or more	3,098,150	3,335,391	331,451	* 196,527	7,137,982	18,173,775	593,911
Other liabilities	2,306,186	262,143	202,635	* 320,692	4,872,225	7,329,818	* 186,556
Partners capital accounts	8,252,090	2,502,845	1,145,311	116,507	17,950,637	2,141,509	47,460
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>4,232</b>	<b>4,208</b>	<b>1,545</b>	<b>454</b>	<b>555</b>	<b>3,990</b>	<b>5,030</b>
<b>Number of partners</b>	<b>41,999</b>	<b>34,635</b>	<b>4,701</b>	<b>1,356</b>	<b>11,481</b>	<b>15,371</b>	<b>11,864</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>4,203</b>	<b>3,629</b>	<b>1,313</b>	<b>454</b>	<b>548</b>	<b>3,503</b>	<b>2,339</b>
<b>Number of partners</b>	<b>41,941</b>	<b>33,091</b>	<b>4,223</b>	<b>1,356</b>	<b>11,394</b>	<b>13,894</b>	<b>6,098</b>
<b>Total assets</b>	<b>14,424,881</b>	<b>5,787,333</b>	<b>1,582,117</b>	<b>162,870</b>	<b>28,049,431</b>	<b>17,774,847</b>	<b>575,575</b>
Cash	2,056,501	893,773	184,053	11,444	1,235,492	1,479,497	73,657
Trade notes and accounts receivable	3,452,691	1,042,390	418,516	* 109,080	7,568,212	2,814,179	* 73,136
Less: Allowance for bad debts	1,114,558	343,912	20,206	* 43,652	3,549,903	205,304	* 4,753
Inventories	135,362	23,426	* 12,662	* 1,506	122,735	36,726	* 910
U.S. Government obligations	0	* 2,560	0	0	0	5,595	0
Tax-exempt securities	* 59	0	0	0	0	0	* 1,209
Other current assets	808,998	583,105	74,077	* 13,842	1,365,866	1,164,813	* 9,508
Mortgage and real estate loans	0	0	0	0	1,181	* 3,358	0
Other investments	576,475	446,169	* 304,877	* 2,591	2,049,392	649,845	* 26,328
Depreciable assets	7,779,920	5,734,141	317,104	92,859	17,824,134	11,601,749	404,156
Less: Accumulated depreciation	4,270,403	3,799,673	188,791	53,439	7,673,009	4,013,846	148,662
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	122,704	* 41,160	* 14,297	* 263	854,349	1,077,287	* 50,174
Intangible assets	4,400,539	1,284,833	385,878	* 13,885	3,610,855	2,095,704	97,275
Less: Accumulated amortization	357,173	306,662	34,770	* 2,068	189,678	391,456	13,977
Other assets	833,763	186,022	114,419	* 16,559	4,829,807	1,456,698	* 6,615
<b>Total liabilities and capital</b>	<b>14,424,881</b>	<b>5,787,333</b>	<b>1,582,117</b>	<b>162,870</b>	<b>28,049,431</b>	<b>17,774,847</b>	<b>575,575</b>
Accounts payable	841,112	168,342	72,275	* 14,767	971,274	1,289,652	* 28,324
Mortgages, notes, bonds payable in less than 1 year	537,426	339,588	35,370	* 16,475	621,884	707,469	* 53,103
Other current liabilities	1,073,665	568,037	212,044	* 13,308	1,904,268	2,153,069	34,774
Nonrecourse loans	* 126,995	* 46,572	0	* 5,658	295,021	3,181,720	* 24,054
Mortgages, notes, bonds payable in 1 year or more	2,016,933	1,843,616	265,022	* 48,137	3,862,079	6,482,806	* 289,391
Other liabilities	555,744	164,900	125,626	* 9,479	1,837,057	2,252,850	* 28,070
Partners capital accounts	9,273,006	2,656,279	871,780	55,045	18,557,849	1,707,280	117,859

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	58,302	39,812	* 332	18,159	113,242	28,716	84,526
Number of partners	598,375	436,770	* 663	160,943	418,215	140,006	278,209
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	40,668	25,094	* 332	15,243	88,122	25,456	62,666
Number of partners	470,208	317,356	* 663	152,189	352,653	130,632	222,022
<b>Total assets</b>	<b>87,150,623</b>	<b>41,890,813</b>	<b>* 76,478</b>	<b>45,183,333</b>	<b>238,500,991</b>	<b>196,959,633</b>	<b>41,541,358</b>
Cash	5,429,552	3,234,008	* 2,350	2,193,194	11,456,716	7,999,200	3,457,516
Trade notes and accounts receivable	4,198,116	2,937,308	* 7,702	1,253,106	4,404,579	2,615,398	1,789,181
Less: Allowance for bad debts	160,761	54,445	0	106,316	156,717	145,806	10,911
Inventories	1,009,002	311,319	* 5,804	691,879	2,351,751	1,104,277	1,247,473
U.S. Government obligations	* 2,014	* 35	0	* 1,979	* 2,812	0	* 2,812
Tax-exempt securities	* 40,652	0	0	* 40,652	* 53,241	* 53,241	0
Other current assets	7,323,817	3,963,571	* 36,169	3,324,077	8,063,050	4,183,202	3,879,848
Mortgage and real estate loans	* 60,823	* 7,846	0	* 52,977	* 157,994	* 157,994	0
Other investments	10,591,853	6,094,813	0	4,497,040	5,002,304	4,350,029	652,275
Depreciable assets	52,674,792	14,441,950	* 48,661	38,184,181	213,911,033	178,837,241	35,073,793
Less: Accumulated depreciation	20,830,557	5,040,325	* 32,237	15,757,995	63,253,186	46,809,796	16,443,390
Depletable assets	* 430	* 430	0	0	* 175,983	* 134,144	* 41,839
Less: Accumulated depletion	0	0	0	0	* 78,954	* 39,296	* 39,658
Land	7,507,011	1,754,802	0	5,752,208	27,026,203	25,157,854	1,868,349
Intangible assets	17,190,400	14,091,725	* 11,975	3,086,701	18,272,125	9,052,976	9,219,149
Less: Accumulated amortization	6,832,863	6,007,768	* 3,947	821,148	4,780,334	2,664,260	2,116,074
Other assets	8,946,342	6,155,544	0	2,790,798	15,892,393	12,973,237	2,919,156
<b>Total liabilities and capital</b>	<b>87,150,623</b>	<b>41,890,813</b>	<b>* 76,478</b>	<b>45,183,333</b>	<b>238,500,991</b>	<b>196,959,633</b>	<b>41,541,358</b>
Accounts payable	2,960,501	1,796,320	* 31,496	1,132,685	6,083,461	3,650,684	2,432,777
Mortgages, notes, bonds payable in less than 1 year	7,797,847	2,067,466	* 3,218	5,727,163	11,165,230	9,437,508	1,727,721
Other current liabilities	13,235,932	8,197,270	* 22,064	5,016,597	22,431,376	14,667,006	7,764,370
Nonrecourse loans	6,784,091	2,693,108	0	4,090,983	37,750,312	36,888,837	861,476
Mortgages, notes, bonds payable in 1 year or more	34,210,537	14,170,481	* 440	20,039,617	114,707,135	98,634,827	16,072,308
Other liabilities	14,809,684	8,257,489	* 22,953	6,529,242	23,713,191	19,514,262	4,198,929
Partners capital accounts	7,352,031	4,708,679	* -3,694	2,647,046	22,650,286	14,166,509	8,483,777
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	24,267	16,444	* 21	7,802	51,268	10,018	41,250
Number of partners	282,960	256,980	* 42	25,938	156,087	37,330	118,757
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	15,897	10,298	* 21	5,577	39,538	9,560	29,978
Number of partners	265,595	244,689	* 42	20,864	131,459	36,373	95,085
<b>Total assets</b>	<b>34,605,294</b>	<b>20,072,284</b>	<b>* 58,635</b>	<b>14,474,375</b>	<b>71,593,616</b>	<b>48,370,177</b>	<b>23,223,439</b>
Cash	3,331,745	2,068,250	* 1,733	1,261,762	5,762,397	3,147,495	2,614,902
Trade notes and accounts receivable	1,951,911	1,551,417	* 1,397	399,097	2,029,405	894,525	1,134,880
Less: Allowance for bad debts	116,333	31,381	0	84,952	50,599	43,883	6,717
Inventories	560,995	271,642	* 5,804	283,549	1,240,550	632,405	608,144
U.S. Government obligations	* 1,979	0	0	* 1,979	* 2,812	0	* 2,812
Tax-exempt securities	* 40,652	0	0	* 40,652	* 13,645	* 13,645	0
Other current assets	3,201,489	2,094,206	* 33,954	1,073,329	4,774,248	1,569,741	3,204,506
Mortgage and real estate loans	* 38,063	2	0	* 38,061	* 284	* 284	0
Other investments	4,687,822	2,314,543	0	2,373,279	1,779,643	1,400,263	379,380
Depreciable assets	19,754,412	8,347,541	* 46,657	11,360,214	58,690,209	41,463,927	17,226,281
Less: Accumulated depreciation	7,601,330	3,120,616	* 30,910	4,449,805	23,824,336	14,373,374	9,450,963
Depletable assets	* 430	* 430	0	0	* 41,839	0	* 41,839
Less: Accumulated depletion	0	0	0	0	* 39,658	0	* 39,658
Land	1,170,022	294,120	0	875,902	6,289,203	5,347,682	941,521
Intangible assets	6,500,490	5,443,075	0	1,057,415	8,413,803	2,558,035	5,855,768
Less: Accumulated amortization	2,865,075	2,458,815	0	406,260	2,029,081	622,444	1,406,637
Other assets	3,948,022	3,297,869	0	650,153	8,499,254	6,381,874	2,117,380
<b>Total liabilities and capital</b>	<b>34,605,294</b>	<b>20,072,284</b>	<b>* 58,635</b>	<b>14,474,375</b>	<b>71,593,616</b>	<b>48,370,177</b>	<b>23,223,439</b>
Accounts payable	1,083,324	752,219	* 9,355	321,751	1,924,096	587,629	1,336,467
Mortgages, notes, bonds payable in less than 1 year	816,029	466,816	* 117	349,095	3,278,595	2,590,878	687,717
Other current liabilities	6,092,303	3,718,777	* 10,012	2,363,513	7,531,507	4,067,978	3,463,529
Nonrecourse loans	879,180	* 566,422	0	* 312,758	7,729,387	7,113,668	615,719
Mortgages, notes, bonds payable in 1 year or more	10,211,049	6,296,239	* 440	3,914,370	29,693,484	21,871,119	7,822,365
Other liabilities	4,050,065	2,814,712	* 22,953	1,212,400	6,689,588	4,998,244	1,691,344
Partners capital accounts	11,473,345	5,457,100	* 15,757	6,000,488	14,746,959	7,140,661	7,606,297

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2009—Continued**

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	73,772	35,464	28,765	6,700	38,292	* 15	* 5,713
Number of partners	184,239	78,144	63,639	14,505	104,497	* 1,598	* 13,838
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	51,340	23,388	21,059	2,329	27,937	* 15	* 2,412
Number of partners	138,438	53,975	48,218	5,757	82,864	* 1,598	* 7,236
<b>Total assets</b>	<b>20,350,290</b>	<b>8,006,337</b>	<b>6,016,091</b>	<b>1,990,245</b>	<b>11,032,078</b>	<b>* 1,311,876</b>	<b>* 11,053</b>
Cash	1,596,917	414,967	212,830	202,137	1,180,826	* 1,124	0
Trade notes and accounts receivable	848,339	431,881	135,666	296,215	413,638	* 2,821	0
Less: Allowance for bad debts	11,807	6,306	* 626	5,681	5,500	0	0
Inventories	636,607	477,416	293,634	183,782	151,866	* 7,325	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,108,248	386,981	243,708	143,274	721,266	0	0
Mortgage and real estate loans	* 1,077	* 944	* 944	0	133	0	0
Other investments	585,759	59,187	* 7,241	* 51,947	-746,702	* 1,273,273	0
Depreciable assets	13,818,061	7,340,923	6,196,501	1,144,422	6,453,823	* 23,315	0
Less: Accumulated depreciation	5,458,348	3,632,811	3,205,472	427,340	1,820,530	* 5,007	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,980,074	1,163,464	1,159,400	* 4,063	815,516	* 1,094	0
Intangible assets	4,047,961	1,412,548	1,285,867	126,681	2,617,382	* 18,031	* 12,059
Less: Accumulated amortization	846,978	492,530	472,525	20,005	344,348	* 10,100	* 1,006
Other assets	2,044,380	449,673	158,923	290,750	1,594,707	0	0
<b>Total liabilities and capital</b>	<b>20,350,290</b>	<b>8,006,337</b>	<b>6,016,091</b>	<b>1,990,245</b>	<b>11,032,078</b>	<b>* 1,311,876</b>	<b>* 11,053</b>
Accounts payable	619,251	443,653	255,518	188,135	173,552	* 2,046	0
Mortgages, notes, bonds payable in less than 1 year	473,017	355,085	277,884	77,200	117,932	0	0
Other current liabilities	1,510,021	373,506	186,738	186,768	1,134,267	* 2,248	0
Nonrecourse loans	1,840,352	* 109,537	* 103,759	* 5,778	1,259,148	* 471,666	0
Mortgages, notes, bonds payable in 1 year or more	8,122,691	4,321,468	3,728,221	593,247	3,789,913	* 11,309	0
Other liabilities	3,279,269	809,292	493,920	* 315,390	2,391,671	* 78,306	0
Partners capital accounts	4,505,691	1,593,796	970,069	623,727	2,165,595	* 746,301	* 11,053
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	32,314	17,517	14,987	2,530	14,788	* 9	* 890
Number of partners	72,034	38,249	32,505	5,744	32,201	* 1,585	* 1,779
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	21,229	9,813	7,817	1,996	11,407	* 9	0
Number of partners	49,863	22,840	18,165	4,676	25,438	* 1,585	0
<b>Total assets</b>	<b>7,881,152</b>	<b>3,042,684</b>	<b>1,988,279</b>	<b>1,054,405</b>	<b>4,162,226</b>	<b>* 676,242</b>	<b>0</b>
Cash	812,051	317,124	161,488	155,636	494,136	* 790	0
Trade notes and accounts receivable	454,888	278,565	90,364	188,202	173,507	* 2,816	0
Less: Allowance for bad debts	5,599	* 4,502	* 173	* 4,329	* 1,097	0	0
Inventories	295,103	219,989	126,427	93,562	67,790	* 7,325	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	609,114	216,629	141,990	74,640	392,485	0	0
Mortgage and real estate loans	* 1,077	* 944	* 944	0	133	0	0
Other investments	178,657	14,120	* 7,241	* 6,879	* -481,372	* 645,908	0
Depreciable assets	4,949,780	2,631,258	2,089,363	541,896	2,295,207	* 23,315	0
Less: Accumulated depreciation	2,499,298	1,462,288	1,145,131	317,157	1,032,003	* 5,007	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	641,689	159,437	157,240	* 2,197	481,158	* 1,094	0
Intangible assets	929,591	366,342	292,688	73,654	563,249	0	0
Less: Accumulated amortization	236,631	65,452	47,829	* 17,623	171,179	0	0
Other assets	1,750,730	370,517	113,669	256,848	1,380,213	0	0
<b>Total liabilities and capital</b>	<b>7,881,152</b>	<b>3,042,684</b>	<b>1,988,279</b>	<b>1,054,405</b>	<b>4,162,226</b>	<b>* 676,242</b>	<b>0</b>
Accounts payable	247,933	184,921	105,963	78,959	60,965	* 2,046	0
Mortgages, notes, bonds payable in less than 1 year	189,996	142,936	101,941	* 40,995	47,059	0	0
Other current liabilities	533,133	222,569	97,498	125,071	310,564	0	0
Nonrecourse loans	* 752,158	* 5,778	0	* 5,778	* 746,380	0	0
Mortgages, notes, bonds payable in 1 year or more	3,275,637	1,174,917	938,838	236,079	2,089,411	* 11,309	0
Other liabilities	487,618	375,426	180,897	* 194,529	110,254	* 1,939	0
Partners capital accounts	2,394,676	936,136	563,142	372,994	797,593	* 660,948	0

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] The difference between "number of partnerships" and "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small—total assets less than \$500,000 and total receipts less than \$250,000—balance sheet data for partnerships are slightly understated.

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

# Partnership Returns, 2009

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**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2009**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Number of partnerships</b>	<b>1,334,120</b>	<b>27,036</b>	<b>2,559</b>	<b>18</b>	<b>15,416</b>	<b>443</b>	<b>556</b>	<b>6,806</b>
<b>Number of partners</b>	<b>6,979,170</b>	<b>96,496</b>	<b>7,183</b>	<b>158</b>	<b>98,266</b>	<b>8,063</b>	<b>21,440</b>	<b>16,778</b>
<b>Gross rents from rental real estate</b>	<b>435,801,884</b>	<b>1,474,675</b>	<b>133,631</b>	<b>570</b>	<b>1,721,802</b>	<b>66,483</b>	<b>49,925</b>	<b>751,214</b>
<b>Real estate rental expenses, total</b>	<b>425,261,011</b>	<b>1,328,390</b>	<b>124,069</b>	<b>275</b>	<b>2,438,897</b>	<b>30,811</b>	<b>32,677</b>	<b>541,793</b>
Advertising	2,428,947	* 300	* 150	0	17,347	* 58	* 4	* 18
Auto and travel	592,277	5,801	* 10	0	744	1	683	* 887
Cleaning and maintenance	15,876,767	6,618	* 949	3	58,598	* 323	* 34	5,389
Commissions	1,610,038	* 1,220	* 172	0	13,836	0	5	* 407
Insurance	9,732,840	21,459	2,396	6	39,725	245	417	4,943
Legal and other professional fees	23,462,316	21,386	* 528	3	124,142	* 292	* 2,691	16,911
Interest expense	124,921,515	317,427	58,932	52	649,490	* 8,341	* 3,145	190,692
Repairs	18,090,557	43,001	6,305	0	53,622	* 493	3,730	6,418
Taxes	48,618,128	95,383	10,785	30	216,075	1,443	2,707	40,765
Utilities	26,567,638	33,365	6,946	0	116,906	5,228	2,297	3,395
Wages and salaries	15,906,228	11,423	* 4,265	0	49,381	* 781	5,796	* 6,521
Depreciation	94,082,324	521,609	18,048	30	919,568	10,136	4,345	141,049
Other expenses	43,371,435	249,398	14,583	151	179,464	3,471	6,821	124,399
<b>Net gain (loss) from sales of business property</b>	<b>-245,228</b>	<b>* -1</b>	<b>0</b>	<b>0</b>	<b>* 4,583</b>	<b>0</b>	<b>0</b>	<b>22</b>
<b>Net income (loss) from partnerships, estates</b>	<b>-13,959,292</b>	<b>53,496</b>	<b>8,035</b>	<b>* 10</b>	<b>-238,723</b>	<b>18,539</b>	<b>1,416</b>	<b>74,252</b>
Net income	21,540,084	62,937	14,044	* 10	88,359	19,602	4,704	78,787
Loss	35,499,376	9,441	6,009	0	327,081	1,063	3,287	* 4,535
<b>Net rental real estate income (loss)</b>	<b>-3,663,647</b>	<b>199,781</b>	<b>17,596</b>	<b>305</b>	<b>-951,234</b>	<b>54,211</b>	<b>18,664</b>	<b>283,694</b>
Net income	96,236,328	659,026	68,175	318	259,355	60,674	25,023	344,768
Loss	99,899,975	459,246	50,578	12	1,210,590	6,463	6,359	61,073

Item	Transportation and warehousing	Information	Finance and insurance					
			Total	Securities, commodity contracts and other financial investments and related activities		Funds, trusts and other financial vehicles	Other finance and insurance	
				Total	Securities and commodity contracts and exchanges			Other financial investment activities
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>Number of partnerships</b>	<b>419</b>	<b>970</b>	<b>47,836</b>	<b>38,130</b>	<b>282</b>	<b>37,848</b>	<b>8,862</b>	<b>843</b>
<b>Number of partners</b>	<b>1,565</b>	<b>3,315</b>	<b>790,681</b>	<b>687,923</b>	<b>2,707</b>	<b>685,216</b>	<b>87,754</b>	<b>15,005</b>
<b>Gross rents from rental real estate</b>	<b>225,489</b>	<b>93,337</b>	<b>2,258,719</b>	<b>1,867,714</b>	<b>* 48,941</b>	<b>1,818,773</b>	<b>241,270</b>	<b>149,735</b>
<b>Real estate rental expenses, total</b>	<b>178,585</b>	<b>69,683</b>	<b>2,652,210</b>	<b>2,157,179</b>	<b>* 55,771</b>	<b>2,101,408</b>	<b>334,493</b>	<b>160,538</b>
Advertising	* 2,856	* 55	9,329	6,679	0	6,679	* 1,603	* 1,046
Auto and travel	* 1,063	* 236	4,335	3,069	* 110	2,959	* 737	* 529
Cleaning and maintenance	* 6,667	* 536	63,401	47,489	* 2,104	45,385	7,805	8,106
Commissions	0	0	4,012	2,621	0	2,621	* 70	* 1,321
Insurance	* 3,956	* 1,372	45,302	31,387	* 665	30,722	10,624	3,291
Legal and other professional fees	* 5,650	* 1,552	191,838	115,462	* 460	115,002	64,482	11,893
Interest expense	* 54,891	* 22,905	478,630	426,165	* 17,159	409,006	27,568	24,896
Repairs	* 3,772	* 1,188	100,134	79,928	* 1,340	78,588	8,542	11,664
Taxes	* 17,810	* 5,494	250,881	176,567	* 11,314	165,253	47,957	26,357
Utilities	* 5,124	* 1,511	95,552	77,711	* 4,414	73,297	5,291	12,550
Wages and salaries	* 6,760	* 2,437	58,682	44,837	* 999	43,838	* 10,061	* 3,784
Depreciation	38,222	* 26,348	584,393	469,378	* 506	468,872	82,375	32,640
Other expenses	31,815	* 6,049	765,721	675,886	* 16,701	659,185	67,377	22,459
<b>Net gain (loss) from sales of business property</b>	<b>0</b>	<b>0</b>	<b>* 2,580</b>	<b>* -8,942</b>	<b>0</b>	<b>* -8,942</b>	<b>0</b>	<b>* 11,522</b>
<b>Net income (loss) from partnerships, estates</b>	<b>* -420</b>	<b>9,429</b>	<b>-3,499,459</b>	<b>-3,356,134</b>	<b>-9,863</b>	<b>-3,346,271</b>	<b>-111,421</b>	<b>-31,905</b>
Net income	* 898	* 11,622	1,367,865	1,140,825	7,282	1,133,543	170,465	56,575
Loss	* 1,319	* 2,193	4,867,324	4,496,959	17,145	4,479,814	281,885	88,480
<b>Net rental real estate income (loss)</b>	<b>46,483</b>	<b>33,084</b>	<b>-3,890,371</b>	<b>-3,654,541</b>	<b>-16,693</b>	<b>-3,637,848</b>	<b>-204,644</b>	<b>-31,186</b>
Net income	61,781	48,277	1,637,462	1,352,611	7,306	1,345,305	202,390	82,462
Loss	* 15,298	15,193	5,527,833	5,007,152	23,999	4,983,153	407,034	113,647

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing							
	Total	Real estate						Rental and leasing services and lessors of nonfinancial intangible assets
		Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities	
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>Number of partnerships</b>	<b>1,199,309</b>	<b>1,197,248</b>	<b>413,613</b>	<b>511,141</b>	<b>18,992</b>	<b>73,235</b>	<b>180,267</b>	<b>2,061</b>
<b>Number of partners</b>	<b>5,691,458</b>	<b>5,683,910</b>	<b>2,048,551</b>	<b>2,219,393</b>	<b>64,267</b>	<b>391,389</b>	<b>960,310</b>	<b>7,547</b>
<b>Gross rents from rental real estate</b>	<b>425,844,209</b>	<b>425,259,822</b>	<b>141,896,468</b>	<b>222,609,093</b>	<b>6,309,701</b>	<b>17,589,529</b>	<b>36,855,031</b>	<b>584,387</b>
<b>Real estate rental expenses, total</b>	<b>414,212,832</b>	<b>413,746,257</b>	<b>152,369,389</b>	<b>196,443,129</b>	<b>6,016,578</b>	<b>16,414,511</b>	<b>42,502,650</b>	<b>466,575</b>
Advertising	2,384,542	2,384,262	1,255,284	677,591	148,720	48,920	253,746	* 280
Auto and travel	570,264	569,553	249,824	207,278	14,782	34,704	62,965	* 711
Cleaning and maintenance	15,680,897	15,679,950	5,693,076	8,206,441	82,307	503,647	1,194,480	* 947
Commissions	1,586,896	1,582,686	437,995	917,390	* 26,076	54,361	146,864	* 4,210
Insurance	9,544,772	9,541,056	4,385,057	3,891,707	158,728	375,511	730,054	* 3,716
Legal and other professional fees	22,982,535	22,956,166	9,146,293	9,769,930	362,537	848,664	2,828,743	26,369
Interest expense	122,088,991	121,971,158	39,326,739	62,609,314	1,589,743	4,905,693	13,539,669	117,833
Repairs	17,783,606	17,777,296	8,591,307	7,142,894	187,701	632,515	1,222,879	6,310
Taxes	47,695,325	47,680,002	15,127,642	25,746,685	627,921	1,890,350	4,287,404	15,323
Utilities	26,168,983	26,166,774	11,952,523	11,102,857	242,460	948,256	1,920,678	* 2,209
Wages and salaries	15,628,221	15,627,550	9,722,618	3,691,841	360,392	726,201	1,126,497	* 671
Depreciation	90,694,729	90,416,963	33,100,575	42,754,668	1,338,437	3,861,663	9,361,620	277,766
Other expenses	41,403,071	41,392,841	13,380,455	19,724,533	876,775	1,584,028	5,827,049	10,230
<b>Net gain (loss) from sales of business property</b>	<b>-259,671</b>	<b>-259,671</b>	<b>-9,772</b>	<b>-262,189</b>	<b>* -1,032</b>	<b>25,615</b>	<b>-12,294</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates</b>	<b>-9,960,616</b>	<b>-9,965,113</b>	<b>-3,599,931</b>	<b>3,756,881</b>	<b>211,239</b>	<b>-1,206,920</b>	<b>-9,126,382</b>	<b>* 4,497</b>
Net income	19,143,134	19,138,336	4,107,875	8,547,581	223,943	426,407	5,832,530	* 4,798
Loss	29,103,750	29,103,750	7,707,806	4,790,700	* 12,704	1,633,326	14,958,912	* 301
<b>Net rental real estate income (loss)</b>	<b>1,411,090</b>	<b>1,288,781</b>	<b>-14,082,624</b>	<b>29,660,656</b>	<b>503,329</b>	<b>-6,286</b>	<b>-14,786,295</b>	<b>122,309</b>
Net income	91,814,040	91,583,371	20,013,345	56,190,738	1,265,762	4,316,560	9,796,966	230,668
Loss	90,402,950	90,294,590	34,095,968	26,530,082	762,433	4,322,847	24,583,261	108,359

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Number of partnerships</b>	<b>8,532</b>	<b>5,330</b>	<b>4,013</b>	<b>* 57</b>	<b>1,627</b>	<b>1,851</b>	<b>6,669</b>	<b>4,674</b>	<b>0</b>
<b>Number of partners</b>	<b>37,338</b>	<b>27,481</b>	<b>30,447</b>	<b>* 136</b>	<b>11,855</b>	<b>89,353</b>	<b>28,788</b>	<b>18,370</b>	<b>0</b>
<b>Gross rents from rental real estate</b>	<b>490,499</b>	<b>520,194</b>	<b>119,145</b>	<b>* 6,091</b>	<b>504,678</b>	<b>188,442</b>	<b>1,312,101</b>	<b>* 40,680</b>	<b>0</b>
<b>Real estate rental expenses, total</b>	<b>599,063</b>	<b>488,295</b>	<b>91,348</b>	<b>* 6,791</b>	<b>599,244</b>	<b>257,897</b>	<b>1,515,214</b>	<b>* 92,937</b>	<b>0</b>
Advertising	* 5,213	961	* 73	0	4,867	* 1,885	1,290	0	0
Auto and travel	* 3,396	153	* 1,928	0	688	225	1,864	0	0
Cleaning and maintenance	9,525	27,735	* 2,047	0	4,367	2,933	6,746	0	0
Commissions	* 195	* 947	* 1,034	0	* 14	* 754	* 548	0	0
Insurance	11,730	13,720	* 2,064	0	14,874	5,785	19,897	* 178	0
Legal and other professional fees	15,753	36,011	* 4,042	0	21,461	2,675	34,843	0	0
Interest expense	181,206	148,562	* 37,072	0	159,957	40,936	449,541	* 30,745	0
Repairs	15,294	14,649	* 2,514	0	15,212	5,638	33,858	* 1,124	0
Taxes	42,733	69,123	8,948	* 261	37,214	10,344	89,764	* 23,044	0
Utilities	14,456	19,723	* 3,240	0	35,755	8,024	44,207	* 2,927	0
Wages and salaries	* 33,569	* 6,141	* 316	0	64,425	* 6,215	21,294	0	0
Depreciation	107,735	109,560	17,312	* 1,595	124,741	127,012	606,705	* 29,186	0
Other expenses	158,258	41,010	10,758	* 4,936	115,669	45,471	204,656	* 5,733	0
<b>Net gain (loss) from sales of business property</b>	<b>118</b>	<b>* 187</b>	<b>* 3,117</b>	<b>0</b>	<b>* 3,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates</b>	<b>-269,777</b>	<b>-100,945</b>	<b>* 3,777</b>	<b>* 2</b>	<b>55,241</b>	<b>-128,562</b>	<b>-19,567</b>	<b>* 34,581</b>	<b>0</b>
Net income	41,874	514,248	* 4,314	* 2	81,618	10,859	58,535	* 36,672	0
Loss	311,651	615,194	* 537	0	26,378	139,421	78,102	* 2,091	0
<b>Net rental real estate income (loss)</b>	<b>-378,223</b>	<b>-68,859</b>	<b>34,691</b>	<b>* -698</b>	<b>-35,489</b>	<b>-198,017</b>	<b>-222,679</b>	<b>-17,677</b>	<b>0</b>
Net income	72,481	583,106	52,108	* 605	132,330	55,559	304,649	* 56,590	0
Loss	450,704	651,965	* 17,417	* 1,303	167,820	253,576	527,328	* 74,267	0

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2009

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2009**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>3,156,832</b>	<b>129,637</b>	<b>31,887</b>	<b>6,052</b>	<b>179,629</b>	<b>43,787</b>	<b>54,395</b>
<b>Number of partners</b>	<b>21,061,179</b>	<b>414,286</b>	<b>976,503</b>	<b>152,179</b>	<b>517,792</b>	<b>572,922</b>	<b>371,053</b>
<b>Total income (loss)</b>	<b>632,949,820</b>	<b>3,285,607</b>	<b>38,032,333</b>	<b>-1,514,685</b>	<b>-536,304</b>	<b>38,652,357</b>	<b>21,091,493</b>
Ordinary business income (loss)	137,813,309	-2,030,400	21,580,882	-3,205,772	-6,804,326	21,900,499	12,639,987
Net rental real estate income (loss)	-3,663,647	199,781	17,596	305	-951,234	54,211	18,664
Other net rental income (loss)	3,815,928	140,477	47,871	9,926	14,654	665,639	6,844
Interest income	178,069,262	934,164	918,464	517,142	708,439	3,323,122	326,064
Dividend income	78,934,953	125,989	583,100	12,994	37,754	5,462,138	276,351
Royalties	14,908,744	567,454	3,150,537	* 2,806	53,047	1,871,356	19,112
Net short-term capital gain (loss)	64,099,636	6,494	61,963	18,199	98,771	202,367	277,948
Net long-term capital gain (loss)	-113,940,605	927,923	620,120	399,530	-58,879	226,232	-466,869
Guaranteed payments to partners	60,116,362	1,175,398	270,701	159,564	2,970,258	1,285,088	1,349,516
Net section 1231 gain (loss)	-6,573,812	1,151,304	3,409,769	371,040	130,452	-9,724,146	713,142
Other income (loss)	219,369,691	87,021	7,371,330	199,581	3,264,761	13,385,852	5,930,735
<b>Total deductions</b>	<b>241,610,274</b>	<b>2,468,199</b>	<b>28,536,879</b>	<b>1,738,938</b>	<b>1,258,146</b>	<b>5,006,308</b>	<b>4,053,968</b>
Contributions	4,260,858	219,528	34,880	10,945	207,921	335,702	131,948
Section 179 deductions	5,520,052	1,487,906	106,905	3,029	434,677	308,128	216,905
Investment interest expense	69,227,175	165,830	71,212	221,425	306,333	976,451	26,289
Foreign taxes	13,051,590	6,785	6,052,715	10,999	12,094	902,653	142,086
Qualified expenditures (section 59(e))	24,839,803	* 2,823	20,035,188	* 210,391	1,714	911,094	73,557
Other deductions	124,710,797	585,327	2,235,978	1,282,148	295,407	1,572,279	3,463,183
<b>Total income (loss) minus total deductions</b>	<b>391,339,546</b>	<b>817,408</b>	<b>9,495,454</b>	<b>-3,253,623</b>	<b>-1,794,450</b>	<b>33,646,050</b>	<b>17,037,525</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>400,016,503</b>	<b>812,014</b>	<b>9,391,862</b>	<b>-3,251,732</b>	<b>-1,870,937</b>	<b>33,648,488</b>	<b>16,992,891</b>
Corporate general partners	56,405,293	816,159	957,717	46,177	1,811,479	13,444,818	691,304
Corporate limited partners	81,614,767	309,468	10,051,103	-2,713,698	-1,050,690	10,899,471	8,443,055
Individual general partners	61,560,717	1,488,523	-780,549	* -50,204	1,640,271	242,888	670,761
Individual limited partners	106,634,913	-1,499,535	2,042,960	-44,282	973,276	-2,185,586	3,295,614
Partnership general partners	43,438,517	170,761	-3,459,992	469,930	-1,648,624	-2,014,448	1,380,745
Partnership limited partners	32,705,729	-238,575	-468,847	-1,164,257	-2,702,246	7,605,223	2,063,649
Tax-exempt organization general partners	573,853	* 10,717	-8,045	* 8,246	0	434	* 9,358
Tax-exempt organization limited partners	-10,944,564	-15,462	349,582	-52,813	-123,260	41,001	17,621
Nominee and other general partners	3,049,167	-114,977	-98,673	336,101	88,534	167,901	15,635
Nominee and other limited partners	24,978,112	-115,064	806,607	-86,931	-859,676	5,446,786	405,148

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2009—Continued**

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>176,616</b>	<b>50,530</b>	<b>41,673</b>	<b>310,890</b>	<b>229,101</b>	<b>9,830</b>	<b>219,271</b>
<b>Number of partners</b>	<b>613,416</b>	<b>1,258,901</b>	<b>178,642</b>	<b>5,602,914</b>	<b>3,936,271</b>	<b>147,728</b>	<b>3,788,544</b>
<b>Total income (loss)</b>	<b>5,096,292</b>	<b>4,860,544</b>	<b>40,739,902</b>	<b>317,713,705</b>	<b>304,811,218</b>	<b>20,701,106</b>	<b>284,110,112</b>
Ordinary business income (loss)	3,505,887	1,731,661	25,021,717	5,026,276	7,245,555	5,546,888	1,698,667
Net rental real estate income (loss)	283,694	46,483	33,084	-3,890,371	-3,654,541	-16,693	-3,637,848
Other net rental income (loss)	30,903	-245,679	1,246,509	1,436,434	-276,762	26,795	-303,557
Interest income	416,939	399,057	5,579,053	138,778,811	119,934,360	4,818,626	115,115,733
Dividend income	168,505	124,658	288,114	60,744,983	47,105,495	1,115,281	45,990,214
Royalties	* 5,051	202	771,229	5,308,569	4,159,417	6,654	4,152,763
Net short-term capital gain (loss)	11,676	-4,376	-15,310	65,187,076	65,347,653	1,546,442	63,801,211
Net long-term capital gain (loss)	-347,536	-478,660	767,549	-116,629,183	-78,835,766	-662,156	-78,173,610
Guaranteed payments to partners	1,256,166	516,988	871,964	17,215,270	14,627,110	1,538,762	13,088,348
Net section 1231 gain (loss)	-303,141	-2,211	-534,377	-1,381,204	-464,609	-26,767	-437,842
Other income (loss)	68,148	2,772,420	6,710,370	145,917,044	129,623,307	6,807,275	122,816,032
<b>Total deductions</b>	<b>918,974</b>	<b>2,629,191</b>	<b>7,233,500</b>	<b>146,643,327</b>	<b>129,129,553</b>	<b>1,654,472</b>	<b>127,475,081</b>
Contributions	151,092	25,777	102,817	1,086,280	970,503	82,875	887,628
Section 179 deductions	372,721	218,836	76,368	212,419	143,361	11,524	131,837
Investment interest expense	* 1,846	* 53,599	190,761	58,337,525	53,925,125	600,471	53,324,654
Foreign taxes	152,055	77,389	445,036	3,548,050	3,134,854	303,092	2,831,762
Qualified expenditures (section 59(e))	* 5,328	949	61,409	2,548,448	2,138,810	1,622	2,137,188
Other deductions	235,932	2,252,641	6,357,109	80,910,605	68,816,901	654,889	68,162,012
<b>Total income (loss) minus total deductions</b>	<b>4,177,318</b>	<b>2,231,353</b>	<b>33,506,402</b>	<b>171,070,377</b>	<b>175,681,665</b>	<b>19,046,634</b>	<b>156,635,031</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>4,155,163</b>	<b>2,238,440</b>	<b>33,515,933</b>	<b>182,608,544</b>	<b>176,113,968</b>	<b>19,158,768</b>	<b>156,955,199</b>
Corporate general partners	930,729	379,965	11,653,603	10,073,819	13,841,106	3,252,132	10,588,974
Corporate limited partners	1,254,870	720,073	7,984,332	42,933,244	37,084,389	5,414,258	31,670,130
Individual general partners	467,552	227,506	232,124	3,998,278	3,385,998	23,807	3,362,191
Individual limited partners	896,603	-346,525	356,573	41,755,180	38,853,003	4,610,690	34,242,313
Partnership general partners	142,898	1,025,579	10,904,761	29,781,947	28,395,060	194,639	28,200,422
Partnership limited partners	540,728	356,981	2,515,260	52,449,272	50,804,386	5,332,282	45,472,105
Tax-exempt organization general partners	0	0	* 17,272	54,079	234,986	* -27,739	262,725
Tax-exempt organization limited partners	* -18,230	-111,723	125,199	-7,416,941	-4,977,513	60,672	-5,038,185
Nominee and other general partners	21,422	* 22,380	-154,189	524,382	921,422	* -84,591	1,006,013
Nominee and other limited partners	-81,409	-35,797	-119,002	8,455,284	7,571,132	382,619	7,188,513

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2009—Continued**

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

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>43,461</b>	<b>38,328</b>	<b>1,522,281</b>	<b>1,486,832</b>	<b>436,412</b>	<b>531,649</b>	<b>20,490</b>
<b>Number of partners</b>	<b>1,464,997</b>	<b>201,647</b>	<b>7,047,507</b>	<b>6,913,540</b>	<b>2,121,556</b>	<b>2,336,409</b>	<b>69,563</b>
<b>Total income (loss)</b>	<b>4,777,287</b>	<b>8,125,200</b>	<b>5,364,766</b>	<b>-2,451,761</b>	<b>-7,777,387</b>	<b>34,118,316</b>	<b>544,904</b>
Ordinary business income (loss)	-3,378,755	1,159,477	-33,779,677	-39,531,483	-3,236,021	-4,148,551	-69,784
Net rental real estate income (loss)	-204,644	-31,186	1,411,090	1,288,781	-14,082,624	29,660,656	503,329
Other net rental income (loss)	-52,133	* 1,765,329	-1,481,302	-217,455	-81,838	-6,727	* -56,110
Interest income	16,158,207	2,686,245	15,725,121	14,761,914	2,156,604	3,762,361	48,963
Dividend income	11,638,949	2,000,539	4,194,575	4,122,129	499,962	1,340,994	* 12,289
Royalties	1,149,117	* 35	1,929,711	547,016	37,436	48,622	* 17
Net short-term capital gain (loss)	-173,990	13,413	-871,726	-873,806	395,927	-103,854	0
Net long-term capital gain (loss)	-37,082,724	-710,693	-898,822	-990,156	-4,478	498,999	* 8,181
Guaranteed payments to partners	1,434,035	1,154,125	3,434,322	3,171,295	381,958	802,216	* 13,234
Net section 1231 gain (loss)	-103,300	-813,294	6,673,436	6,476,585	4,958,263	757,947	81,840
Other income (loss)	15,392,525	901,211	9,028,038	8,793,419	1,197,422	1,505,651	* 2,943
<b>Total deductions</b>	<b>16,161,830</b>	<b>1,351,944</b>	<b>22,138,435</b>	<b>21,650,885</b>	<b>3,600,062</b>	<b>6,810,405</b>	<b>58,228</b>
Contributions	72,211	43,566	764,465	753,970	113,985	334,375	2,345
Section 179 deductions	9,561	59,497	256,194	136,221	7,752	40,112	* 6,472
Investment interest expense	3,843,259	569,142	6,402,273	6,396,813	728,310	1,009,060	* 12
Foreign taxes	392,351	20,846	529,468	447,970	8,159	60,665	180
Qualified expenditures (section 59(e))	400,898	* 8,741	55,458	55,436	4,769	21,261	0
Other deductions	11,443,552	650,152	14,130,579	13,860,475	2,737,088	5,344,932	49,220
<b>Total income (loss) minus total deductions</b>	<b>-11,384,544</b>	<b>6,773,256</b>	<b>-16,773,670</b>	<b>-24,102,647</b>	<b>-11,377,449</b>	<b>27,307,911</b>	<b>486,676</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>-293,591</b>	<b>6,788,167</b>	<b>-16,927,410</b>	<b>-24,273,044</b>	<b>-11,563,330</b>	<b>27,150,323</b>	<b>486,676</b>
Corporate general partners	-4,446,608	679,322	4,122,580	3,446,045	448,390	2,862,903	44,368
Corporate limited partners	4,361,573	1,487,283	-8,103,036	-13,644,366	-4,897,541	-1,060,653	244,152
Individual general partners	-27,781	640,062	9,620,603	9,557,203	1,835,252	6,576,005	51,293
Individual limited partners	908,401	1,993,775	6,015,538	5,830,356	-1,868,239	13,466,357	-71,756
Partnership general partners	1,378,880	8,007	1,020,552	1,354,165	739,227	1,905,052	70,214
Partnership limited partners	503,490	1,141,397	-29,737,956	-30,041,345	-8,232,504	-1,526,457	-36,349
Tax-exempt organization general partners	-236,248	55,342	167,671	167,671	-69,233	* 256,896	0
Tax-exempt organization limited partners	-3,079,102	639,674	-5,406,548	-5,391,074	-72,584	-522,255	* 16
Nominee and other general partners	-501,300	104,260	2,055,600	1,911,444	386,200	1,419,696	* 7,018
Nominee and other limited partners	845,105	39,048	3,317,586	2,536,858	167,701	3,772,778	177,719

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2009—Continued**

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

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets			
	Lessors of other real estate property	Other real estate activities				
	(22)	(23)	(24)	(25)	(26)	(27)
<b>AVAILABLE FOR ALLOCATION</b>						
<b>Number of partnerships</b>	<b>98,050</b>	<b>400,230</b>	<b>35,449</b>	<b>187,901</b>	<b>17,226</b>	<b>73,813</b>
<b>Number of partners</b>	<b>556,050</b>	<b>1,829,962</b>	<b>133,967</b>	<b>670,462</b>	<b>932,060</b>	<b>199,980</b>
<b>Total income (loss)</b>	<b>2,121,540</b>	<b>-31,459,134</b>	<b>7,816,527</b>	<b>102,649,717</b>	<b>24,459,587</b>	<b>4,515,338</b>
Ordinary business income (loss)	-853,069	-31,224,058	5,751,806	77,769,531	-3,407,174	2,957,435
Net rental real estate income (loss)	-6,286	-14,786,295	122,309	-378,223	-68,859	34,691
Other net rental income (loss)	-112,176	39,395	-1,263,847	117,067	1,593,499	* 42,923
Interest income	759,705	8,034,282	963,207	751,341	8,472,260	265,230
Dividend income	140,877	2,128,006	72,446	302,917	6,224,493	17,712
Royalties	182,131	278,809	1,382,694	371,979	303,568	* 26,483
Net short-term capital gain (loss)	24,889	-1,190,768	* 2,080	379,617	-1,439,547	141,143
Net long-term capital gain (loss)	368,733	-1,861,591	91,334	1,260,195	24,531	270,804
Guaranteed payments to partners	107,708	1,866,179	263,027	19,075,112	997,090	855,511
Net section 1231 gain (loss)	1,080,896	-402,362	196,851	221,626	-4,221,337	-145,431
Other income (loss)	428,133	5,659,269	234,619	2,778,555	15,981,062	48,839
<b>Total deductions</b>	<b>374,787</b>	<b>10,807,403</b>	<b>487,550</b>	<b>7,292,219</b>	<b>6,826,817</b>	<b>541,292</b>
Contributions	13,627	289,638	10,495	662,083	83,676	41,359
Section 179 deductions	* 10,120	71,765	119,973	686,140	41,574	158,018
Investment interest expense	135,479	4,523,952	5,460	174,968	2,027,789	* 55,270
Foreign taxes	27,471	351,496	81,497	590,548	489,024	16,634
Qualified expenditures (section 59(e))	1	29,405	* 22	191,645	741,734	0
Other deductions	188,089	5,541,146	270,104	4,986,835	3,443,019	270,010
<b>Total income (loss) minus total deductions</b>	<b>1,746,753</b>	<b>-42,266,537</b>	<b>7,328,977</b>	<b>95,357,498</b>	<b>17,632,771</b>	<b>3,974,046</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>						
<b>All partners</b>	<b>1,671,854</b>	<b>-42,018,566</b>	<b>7,345,634</b>	<b>94,244,531</b>	<b>17,581,038</b>	<b>3,998,525</b>
Corporate general partners	231,568	-141,184	676,535	6,295,879	2,057,602	-58,514
Corporate limited partners	115,553	-8,045,878	5,541,330	4,343,629	1,860,855	1,004,540
Individual general partners	894,466	200,186	63,400	41,038,775	-1,156,047	361,259
Individual limited partners	1,160,000	-6,856,006	185,182	38,472,441	1,679,388	1,989,414
Partnership general partners	267,948	-1,628,276	-333,613	2,493,676	417,336	172,156
Partnership limited partners	-1,672,784	-18,573,251	303,389	705,253	4,676,721	332,384
Tax-exempt organization general partners	0	* -19,993	0	* -2,701	* -1,617	0
Tax-exempt organization limited partners	-104,243	-4,692,008	* -15,474	449,762	-125,945	* 36,284
Nominee and other general partners	91,511	7,019	* 144,156	-5,020	170,302	* -3,389
Nominee and other limited partners	687,835	-2,269,175	780,728	452,837	8,002,444	164,392

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2009—Continued**

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

Item	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(28)	(29)	(30)	(31)	(32)	(33)
<b>AVAILABLE FOR ALLOCATION</b>						
Number of partnerships	11,239	68,790	[d]	112,699	73,772	[d]
Number of partners	26,642	312,355	[d]	417,130	184,239	[d]
<b>Total income (loss)</b>	<b>140,634</b>	<b>34,442,410</b>	<b>-1,937,110</b>	<b>-4,895,147</b>	<b>781,104</b>	<b>* 7,276</b>
Ordinary business income (loss)	157,370	26,110,988	-2,772,701	-8,676,313	80,163	* 7,276
Net rental real estate income (loss)	* -698	-35,489	-198,017	-222,679	-17,677	0
Other net rental income (loss)	[2]	148,818	14,263	25,068	* 2,013	0
Interest income	44,548	340,143	221,997	303,940	43,425	0
Dividend income	* 818	117,849	29,151	80,350	142,503	0
Royalties	* 6,159	[2]	200,493	320,990	0	0
Net short-term capital gain (loss)	* 22,666	9,938	4,009	8,948	* -221	0
Net long-term capital gain (loss)	* -63,011	466,657	61,309	-58,412	35,916	0
Guaranteed payments to partners	55,291	6,888,056	623,819	733,942	382,308	0
Net section 1231 gain (loss)	-439,514	239,999	-97,089	-2,578,439	-57,694	0
Other income (loss)	* 357,004	155,450	-24,344	5,167,458	170,367	0
<b>Total deductions</b>	<b>108,763</b>	<b>1,976,276</b>	<b>707,821</b>	<b>1,272,474</b>	<b>258,739</b>	<b>* 7</b>
Contributions	14,306	204,513	87,915	79,973	15,670	* 7
Section 179 deductions	8,771	510,158	70,395	260,301	90,607	0
Investment interest expense	* 7,520	* 16,428	78,937	98,698	* 14,021	0
Foreign taxes	* 25	* 19	69,211	6,709	* 88	0
Qualified expenditures (section 59(e))	0	0	46	7	* 12	0
Other deductions	78,141	1,245,158	401,319	826,785	138,341	0
<b>Total income (loss) minus total deductions</b>	<b>31,871</b>	<b>32,466,133</b>	<b>-2,644,931</b>	<b>-6,167,621</b>	<b>522,365</b>	<b>* 7,268</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>						
<b>All partners</b>	<b>31,871</b>	<b>31,187,303</b>	<b>-2,571,665</b>	<b>-6,157,978</b>	<b>382,395</b>	<b>* 7,227</b>
Corporate general partners	* 1,677	3,439,942	370,258	-662,975	33,075	0
Corporate limited partners	-153,408	4,946,197	-296,850	-817,798	-588	0
Individual general partners	75,404	2,935,650	53,665	211,843	282,415	0
Individual limited partners	70,907	15,470,805	-718,458	-1,756,117	158,684	* 8,033
Partnership general partners	* 149	108,679	329,258	2,141,873	1,281	0
Partnership limited partners	-3,079	2,276,533	-1,916,884	-4,488,105	-95,522	* -806
Tax-exempt organization general partners	0	318,193	* 246	0	0	0
Tax-exempt organization limited partners	0	1,336,081	-26,128	-9,464	* 6,422	0
Nominee and other general partners	* -7,002	85,220	* -29,600	-23,926	* -1,533	0
Nominee and other limited partners	47,222	270,004	-337,172	-753,308	-1,840	0

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] Total income (loss) minus total deductions does not equal income (loss) allocated to partners by type of partner because not all partnerships report their allocations.

[2] Between -\$500 and +\$500.

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

# Partnership Returns, 2009

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2009**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of LLCs</b>	<b>1,969,446</b>	<b>49,917</b>	<b>15,158</b>	<b>1,897</b>	<b>127,069</b>	<b>30,231</b>	<b>37,427</b>
Number of partners	8,235,746	144,779	352,176	9,975	383,078	294,808	120,391
Total assets	7,194,818,978	86,339,265	132,834,703	168,206,052	167,569,325	453,520,653	113,048,896
Total income	2,169,504,028	16,989,877	48,051,814	59,390,559	138,813,124	456,081,570	264,823,885
Total deductions	2,161,594,586	20,579,185	38,680,930	63,871,601	145,933,976	452,426,713	255,530,006
Ordinary business income (loss)	7,909,442	-3,589,308	9,370,884	-4,481,042	-7,120,852	3,654,857	9,293,879
Portfolio income (loss) distributed directly to partners	76,041,626	1,466,194	1,879,887	638,323	480,023	4,699,129	682,416
Interest income	54,566,233	607,729	383,311	313,394	324,452	1,940,503	182,135
Dividend income	25,062,008	78,298	350,874	11,927	33,372	776,979	126,505
Royalties	6,036,574	165,720	604,662	502	17,661	871,587	11,901
Net short-term capital gain (loss)	9,405,109	* 6,131	19,740	* 13,693	80,429	-11,151	275,212
Net long-term capital gain (loss)	-19,028,297	608,315	521,300	298,808	24,110	1,121,212	86,663
Net rental real estate income (loss)	-9,416,697	118,614	-10,109	* 17	-794,545	27,623	11,894
Other net rental income (loss)	4,738,414	11,769	3,338	* 284	39,607	476,692	12,863
Total net income (loss) [1]	88,895,973	-2,607,178	10,702,959	-4,154,917	-7,500,306	7,748,240	9,639,177
Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
(8)	(9)	(10)	(11)		(12)	(13)	(14)
				Total			
<b>Number of LLCs</b>	<b>96,614</b>	<b>42,612</b>	<b>33,714</b>	<b>158,756</b>	<b>111,959</b>	<b>3,647</b>	<b>108,311</b>
Number of partners	297,849	132,212	107,303	1,377,928	1,057,999	19,760	1,038,239
Total assets	73,498,946	86,521,858	309,352,237	2,418,653,484	1,891,775,399	297,762,261	1,594,013,138
Total income	212,341,927	55,497,064	127,267,498	186,070,744	114,628,026	39,712,274	74,915,752
Total deductions	210,731,658	57,163,873	125,868,307	176,457,186	104,062,091	36,334,407	67,727,684
Ordinary business income (loss)	1,610,269	-1,666,809	1,399,191	9,613,558	10,565,934	3,377,867	7,188,067
Portfolio income (loss) distributed directly to partners	282,192	-431,607	3,179,543	42,055,438	34,308,882	1,994,364	32,314,518
Interest income	163,009	90,933	1,588,963	34,811,347	28,168,362	529,947	27,638,414
Dividend income	9,360	22,930	164,566	17,285,564	12,926,975	669,170	12,257,805
Royalties	* 5,026	42	745,636	1,688,738	1,448,826	* 4,993	1,443,832
Net short-term capital gain (loss)	-18,949	2,198	3,929	11,175,341	9,470,522	829,169	8,641,353
Net long-term capital gain (loss)	123,746	-547,710	676,448	-22,905,553	-17,705,802	-38,915	-17,666,887
Net rental real estate income (loss)	189,939	45,619	26,258	-1,060,592	-954,257	-5,724	-948,533
Other net rental income (loss)	8,423	-238,483	2,093,877	1,603,967	-19,552	* 167	-19,719
Total net income (loss) [1]	1,986,026	-1,745,767	6,018,491	63,942,582	52,136,289	4,576,421	47,559,868

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2009—Continued**

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

Item	Finance and insurance—continued		Real estate and rental and leasing			
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate		
				Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except Miniwarehouses)
	(15)	(16)	(17)	(18)	(19)	(20)
<b>Number of LLCs</b>	<b>21,401</b>	<b>25,396</b>	<b>981,548</b>	<b>961,860</b>	<b>282,596</b>	<b>342,085</b>
Number of partners	205,079	114,850	3,583,626	3,495,779	941,256	1,328,241
Total assets	301,813,740	225,064,345	2,448,366,111	2,383,487,509	507,626,131	1,004,868,213
Total income	10,075,533	61,367,185	90,083,507	76,990,838	4,653,722	6,185,664
Total deductions	11,748,991	60,646,104	116,162,653	102,512,161	6,466,151	8,699,459
Ordinary business income (loss)	-1,673,458	721,081	-26,079,146	-25,521,323	-1,812,429	-2,513,795
Portfolio income (loss) distributed directly to partners	4,945,752	2,800,803	9,861,585	7,727,667	1,353,142	2,519,961
Interest income	5,244,149	1,398,837	7,692,845	6,857,358	796,854	1,615,047
Dividend income	2,395,273	1,963,316	1,315,850	1,269,722	132,704	422,508
Royalties	239,912	0	1,287,026	127,672	* 311	43,970
Net short-term capital gain (loss)	1,668,682	36,138	-822,376	-822,702	381,549	-20,496
Net long-term capital gain (loss)	-4,602,264	-597,487	388,240	295,617	41,724	458,932
Net rental real estate income (loss)	-150,074	43,738	-7,039,900	-7,066,285	-7,403,856	8,752,567
Other net rental income (loss)	-114,616	* 1,738,135	-1,045,408	-290,255	-74,317	22,275
Total net income (loss) [1]	5,941,187	5,865,107	-23,868,733	-24,623,112	-8,360,733	8,342,571

Item	Real estate and rental and leasing—continued					
	Real estate—continued			Rental and leasing services and lessors of nonfinancial intangible assets	Professional, scientific, and technical services	Management of companies (holding companies)
	Lessors of Miniwarehouses and Self-Storage units	Lessors of other real estate property	Other real estate activities			
	(21)	(22)	(23)	(24)	(25)	(26)
<b>Number of LLCs</b>	<b>8,808</b>	<b>53,379</b>	<b>274,992</b>	<b>19,688</b>	<b>131,891</b>	<b>10,983</b>
Number of partners	28,244	168,041	1,029,997	87,847	398,219	82,212
Total assets	33,114,237	119,997,334	717,881,595	64,878,603	90,841,338	282,454,045
Total income	982,061	2,888,560	62,280,831	13,092,669	157,241,748	25,641,802
Total deductions	1,039,241	3,394,047	82,913,264	13,650,491	142,638,118	29,460,515
Ordinary business income (loss)	-57,180	-505,487	-20,632,433	-557,823	14,603,630	-3,818,713
Portfolio income (loss) distributed directly to partners	43,712	583,606	3,227,246	2,133,918	2,024,349	7,506,077
Interest income	34,945	285,649	4,124,864	835,487	342,111	5,488,031
Dividend income	* 131	17,029	697,351	46,128	176,687	4,559,113
Royalties	0	* 75,655	7,736	1,159,355	49,062	172,416
Net short-term capital gain (loss)	0	3,505	-1,187,260	* 326	339,468	-1,683,276
Net long-term capital gain (loss)	8,637	201,769	-415,444	* 92,622	1,117,022	-1,030,207
Net rental real estate income (loss)	169,134	-66,224	-8,517,905	26,385	-355,574	-89,698
Other net rental income (loss)	* -58,172	-95,346	-84,696	-755,152	56,536	1,594,785
Total net income (loss) [1]	88,857	-288,725	-24,405,083	754,379	14,872,452	7,905,934

Footnotes at end of table.

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2009—Continued**

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

Item	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Number of LLCs</b>	<b>35,581</b>	<b>7,046</b>	<b>48,751</b>	<b>38,760</b>	<b>71,034</b>	<b>47,158</b>	<b>* 3,300</b>
Number of partners	114,750	17,626	198,944	219,919	267,606	125,745	* 6,601
Total assets	33,943,606	2,469,262	81,353,537	50,315,792	179,748,765	15,781,103	0
Total income	55,494,984	3,810,073	129,416,631	29,534,489	97,761,421	15,110,423	* 80,889
Total deductions	53,458,948	3,704,090	115,205,334	32,351,004	105,822,758	15,474,882	* 72,849
Ordinary business income (loss)	2,036,036	105,983	14,211,297	-2,816,515	-8,061,336	-364,460	* 8,040
Portfolio income (loss) distributed directly to partners	321,647	52,110	660,214	232,339	373,615	78,151	0
Interest income	160,692	26,391	134,709	84,289	191,410	39,978	0
Dividend income	13,544	429	67,185	12,272	54,649	1,902	0
Royalties	25,499	* 6,011	0	139,157	245,928	0	0
Net short-term capital gain (loss)	-1,896	20,508	3,084	2,786	648	* -408	0
Net long-term capital gain (loss)	123,808	-1,228	455,236	-6,166	-119,019	* 36,679	0
Net rental real estate income (loss)	18,960	* -698	-67,985	-170,970	-194,820	* -70,729	0
Other net rental income (loss)	* 3,764	0	97,330	4,200	* 14,869	0	0
<b>Total net income (loss) [1]</b>	<b>2,258,495</b>	<b>138,116</b>	<b>14,442,536</b>	<b>-2,747,565</b>	<b>-7,749,301</b>	<b>-393,309</b>	<b>* 8,040</b>

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms section for total net income (loss) at end of article text.

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

# Partnership Returns, 2009

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**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, 2009**

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

Industrial group	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All industries</b>	<b>4,813,857,944</b>	<b>3,562,275,066</b>	<b>87,691,226</b>	<b>6,766,782</b>	<b>13,132,365</b>	<b>216,513,485</b>	<b>500,346,183</b>	<b>178,069,262</b>
Agriculture, forestry, fishing, and hunting	35,572,731	21,167,929	572,463	6,546,513	666,046	1,621,252	2,636,782	934,164
Mining	125,045,342	99,524,295	1,948,109	* 6,444	1,176,644	4,640,021	5,706,628	918,464
Utilities	123,442,970	118,628,332	1,918,416	0	293,977	803,733	1,018,179	517,142
Construction	226,153,012	213,276,321	1,051,087	0	231,712	6,279,648	1,382,607	708,439
Manufacturing	798,010,244	748,275,189	4,936,230	* 2,886	1,818,041	14,727,819	13,140,343	3,323,122
Wholesale trade	543,705,070	529,467,800	1,957,172	* 30	274,878	4,098,432	1,066,274	326,064
Retail trade	351,011,575	341,298,541	959,371	* 1,148	201,434	6,750,984	831,041	416,939
Transportation and warehousing	125,465,555	117,516,025	1,643,465	* 183	391,029	2,060,402	728,951	399,057
Information	278,366,061	244,340,855	12,407,724	0	242,257	4,162,654	7,752,600	5,579,053
Finance and insurance	924,688,447	154,239,027	31,902,356	* 50,532	4,959,668	115,606,121	403,236,816	138,778,811
Securities, commodity contracts, and other financial investments and related activities	762,082,667	106,366,790	25,700,842	* 49,348	4,474,361	81,142,767	351,545,451	119,934,360
Securities and commodity contracts and exchanges	83,571,850	29,080,527	1,588,720	0	140,924	35,950,056	8,782,269	4,818,626
Other financial investment activities	678,510,818	77,286,263	24,112,122	* 49,348	4,333,437	45,192,711	342,763,183	115,115,733
Funds, trusts, and other financial vehicles	77,570,826	4,425,030	5,561,918	* 1,184	102,216	2,389,689	46,371,261	16,158,207
Other finance and insurance	85,034,954	43,447,207	639,596	0	383,091	32,073,665	5,320,104	2,686,245
Real estate and rental and leasing	302,096,760	118,889,923	4,936,019	* 127,689	1,951,879	14,933,806	34,942,966	15,725,121
Real estate	266,755,651	93,795,043	4,747,551	* 127,689	567,039	12,183,531	32,295,646	14,761,914
Lessors of residential buildings and dwellings and cooperative housing	39,821,251	5,865,815	605,767	* 9,276	108,074	782,874	4,137,933	2,156,604
Lessors of nonresidential buildings (except miniwarehouses)	82,612,570	7,929,087	626,578	* 5,848	133,638	1,566,055	8,023,586	3,762,361
Lessors of miniwarehouses and self-storage units	2,423,202	971,626	* 384	0	* 6,838	10,106	70,151	48,963
Lessors of other real estate property	12,268,612	3,069,894	623,095	* 14,501	* 33,413	518,591	1,751,065	759,705
Other real estate activities	129,630,017	75,958,621	2,891,727	* 98,064	285,076	9,305,906	18,312,912	8,034,282
Rental and leasing services and lessors of nonfinancial intangible assets	35,341,109	25,094,880	* 188,468	0	1,384,840	2,750,275	2,647,320	963,207
Professional, scientific, and technical services	384,068,374	361,312,070	5,410,158	0	165,290	10,349,035	3,384,377	751,341
Management of companies (holding companies)	80,798,927	18,958,188	13,974,260	0	293,160	6,687,499	21,076,441	8,472,260
Administrative and support and waste management and remediation services	75,155,011	67,091,942	338,275	0	99,125	6,715,210	733,914	265,230
Educational services	4,993,003	4,449,878	* 45,552	0	* 2	59,444	74,191	44,548
Health care and social assistance	208,400,818	195,222,633	2,103,789	0	51,262	9,080,291	955,180	340,143
Arts, entertainment, and recreation	53,842,385	46,793,104	1,024,777	* 16,723	114,060	4,985,980	581,284	221,997
Accommodation and food services	149,919,056	139,473,232	495,078	0	176,875	2,810,048	872,154	303,940
Other services	23,041,664	22,268,893	66,925	* 14,586	25,028	141,107	225,456	43,425
Nature of business not allocable	* 80,939	* 80,889	0	* 50	0	0	0	0

Footnotes at end of table.

# Partnership Returns, 2009

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**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, 2009—Continued**

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

Industrial group	Portfolio income—continued				Net gain from sales and exchanges of property (Section 1231)	Other income	Real estate rental net income	Other rental net income
	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All industries</b>	<b>78,934,953</b>	<b>14,908,744</b>	<b>120,247,531</b>	<b>108,185,694</b>	<b>34,795,722</b>	<b>285,287,566</b>	<b>96,236,328</b>	<b>10,813,223</b>
Agriculture, forestry, fishing, and hunting	125,989	567,454	11,972	997,202	1,388,595	173,006	659,026	141,119
Mining	583,100	3,150,537	147,187	907,340	4,188,504	7,722,291	68,175	64,232
Utilities	12,994	* 2,806	* 19,507	465,730	481,259	283,860	318	* 14,897
Construction	37,754	53,047	139,189	444,178	345,594	3,266,925	259,355	59,763
Manufacturing	5,462,138	1,871,356	229,368	2,254,359	811,903	13,570,400	60,674	666,760
Wholesale trade	276,351	19,112	297,495	147,253	831,637	5,946,744	25,023	37,081
Retail trade	168,505	* 5,051	31,762	208,784	494,810	93,320	344,768	36,159
Transportation and warehousing	124,658	* 202	* 4,831	200,203	193,657	2,784,523	61,781	85,538
Information	288,114	771,229	16,758	1,097,446	228,580	7,022,588	48,277	2,160,526
Finance and insurance	60,744,983	5,308,569	116,263,084	82,141,369	2,789,126	207,848,528	1,637,462	2,418,811
Securities, commodity contracts, and other financial investments and related activities	47,105,495	4,159,417	107,283,590	73,062,590	2,377,564	188,609,761	1,352,611	463,172
Securities and commodity contracts and exchanges	1,115,281	6,654	1,823,645	1,018,062	23,147	7,967,086	7,306	31,815
Other financial investment activities	45,990,214	4,152,763	105,459,944	72,044,528	2,354,416	180,642,675	1,345,305	431,358
Funds, trusts, and other financial vehicles	11,638,949	1,149,117	8,904,724	8,520,264	257,632	18,141,932	202,390	117,575
Other finance and insurance	2,000,539	* 35	74,770	558,515	153,930	1,096,835	82,462	* 1,838,064
Real estate and rental and leasing	4,194,575	1,929,711	1,531,341	11,562,218	20,327,849	11,197,608	91,814,040	2,974,979
Real estate	4,122,129	547,016	1,527,258	11,337,329	19,926,263	10,946,166	91,583,371	583,351
Lessors of residential buildings and dwellings and cooperative housing	499,962	37,436	464,490	979,441	6,878,574	1,366,888	20,013,345	52,705
Lessors of nonresidential buildings (except miniwarehouses)	1,340,994	48,622	389,146	2,482,462	6,125,710	1,785,505	56,190,738	225,826
Lessors of miniwarehouses and self-storage units	* 12,289	* 17	0	* 8,881	* 92,834	* 3,439	1,265,762	* 2,063
Lessors of other real estate property	140,877	182,131	30,429	637,923	1,373,116	460,188	4,316,560	108,189
Other real estate activities	2,128,006	278,809	643,193	7,228,622	5,456,029	7,330,146	9,796,966	194,569
Rental and leasing services and lessors of nonfinancial intangible assets	72,446	1,382,694	* 4,083	* 224,889	401,586	251,442	230,668	2,391,628
Professional, scientific, and technical services	302,917	371,979	424,318	1,533,822	398,862	2,854,982	72,481	121,119
Management of companies (holding companies)	6,224,493	303,568	934,006	5,142,113	1,176,755	16,256,691	583,106	1,792,827
Administrative and support and waste management and remediation services	17,712	* 26,483	* 143,461	281,029	22,493	* 59,020	52,108	* 42,923
Educational services	* 818	* 6,159	* 22,666	0	* 3,888	* 359,445	* 605	[1]
Health care and social assistance	117,849	[1]	11,122	486,065	527,102	173,506	132,330	154,726
Arts, entertainment, and recreation	29,151	200,493	9,453	120,190	212,567	43,698	55,559	14,634
Accommodation and food services	80,350	320,990	9,779	157,095	302,575	5,459,329	304,649	25,117
Other services	142,503	0	* 231	* 39,296	* 69,965	* 171,103	* 56,590	* 2,013
Nature of business not allocable	0	0	0	0	0	0	0	0

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

[1] Between -\$500 and +\$500.

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

# Partnership Returns, 2009

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**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2008–2009**

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2008</b>									
<b>All industries</b>	<b>669,601</b>	<b>2,623,041</b>	<b>80,418,173</b>	<b>411,698</b>	<b>7,054,319</b>	<b>178,264,696</b>	<b>1,898,178</b>	<b>7,524,172</b>	<b>54,704,424</b>
Agriculture, forestry, fishing, and hunting	57,599	166,663	2,421,284	14,849	70,680	460,059	41,002	163,751	-971,068
Mining	11,167	252,710	-2,606,585	9,888	345,871	23,405,399	13,783	276,404	20,867,268
Utilities	2,937	8,548	745,378	684	86,922	2,063,074	4,278	43,964	-1,153,927
Construction	43,498	94,363	394,068	9,559	40,870	-1,013,106	139,989	355,035	-2,095,204
Manufacturing	12,234	30,119	15,697,312	2,738	213,129	17,219,647	27,332	175,992	3,260,182
Wholesale trade	8,817	19,294	1,434,468	3,030	179,411	1,181,257	45,938	138,379	12,137,863
Retail trade	64,675	139,852	887,645	8,722	92,853	667,372	90,365	265,578	519,149
Transportation and warehousing	8,285	22,151	1,038,882	1,510	1,107,494	4,295,852	39,022	115,746	-801,628
Information	6,137	20,437	11,851,976	1,380	37,834	12,792,394	28,861	104,031	6,515,178
Finance and insurance	74,185	467,033	20,702,055	77,622	2,017,856	92,649,385	147,327	1,055,783	37,041,386
Securities, commodity contracts, and other financial investments and related activities	60,263	417,341	10,182,498	62,981	1,821,174	80,200,639	101,485	821,083	22,067,055
Securities and commodity contracts and exchanges	4,726	10,841	1,579,330	1,753	127,641	-721,958	6,374	27,074	-34,476,246
Other financial investment activities	55,538	406,500	8,603,168	61,227	1,693,534	80,922,597	95,110	794,009	56,543,301
Funds, trusts, and other financial vehicles	6,747	31,076	9,750,260	13,494	159,651	11,423,959	17,735	125,708	10,135,305
Other finance and insurance	7,174	18,616	769,297	1,147	37,030	1,024,786	28,107	108,992	4,839,026
Real estate and rental and leasing	238,586	925,616	11,283,002	246,760	2,048,474	13,211,393	948,862	3,533,512	-18,426,174
Real estate	225,023	891,742	10,373,217	242,141	2,027,393	7,280,576	927,868	3,458,480	-20,110,563
Lessors of residential buildings and dwellings and cooperative housing	57,310	230,720	1,544,935	85,138	805,378	-5,312,334	255,260	828,770	-9,155,940
Lessors of nonresidential buildings (except miniwarehouses)	93,077	361,078	7,436,599	78,630	572,597	17,231,352	331,196	1,269,904	6,936,283
Lessors of miniwarehouses and self-storage units	5,233	10,741	241,204	2,831	23,905	518,997	10,671	55,379	302,856
Lessors of other real estate property	28,815	122,062	977,729	15,017	201,137	-227,049	51,442	173,472	146,868
Other real estate activities	40,588	167,141	172,750	60,525	424,377	-4,930,391	279,298	1,130,955	-18,340,631
Rental and leasing services and lessors of nonfinancial intangible assets	13,563	33,874	909,784	4,620	21,081	5,930,817	20,993	75,032	1,684,389
Professional, scientific, and technical services	36,305	83,007	7,949,840	5,403	24,256	5,962,221	122,375	402,047	13,623,577
Management of companies (holding companies)	2,484	7,303	2,004,992	6,275	524,412	1,560,086	13,186	90,068	-20,369,100
Administrative and support and waste management and remediation services	19,506	43,171	575,072	3,783	12,230	887,376	40,468	97,142	228,138
Educational services	3,474	7,865	100,352	* 57	* 235	* 68,177	6,050	15,486	-38,589
Health care and social assistance	10,113	156,383	4,127,475	5,917	63,113	2,621,330	45,937	185,630	12,340,653
Arts, entertainment, and recreation	20,711	61,537	902,946	4,517	112,509	181,949	40,006	172,218	-2,161,085
Accommodation and food services	22,437	53,276	710,025	6,829	69,111	-144,180	67,101	236,842	-5,342,184
Other services	26,451	63,713	197,988	** 2,176	** 7,059	** 195,011	33,813	91,597	-490,112
Nature of business not allocable	0	0	0	**	**	**	* 2,484	* 4,967	* 20,103

Footnotes at end of table.

**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2008–2009—Continued**

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2009</b>									
<b>All industries</b>	<b>624,086</b>	<b>2,226,137</b>	<b>62,028,757</b>	<b>396,611</b>	<b>8,013,921</b>	<b>139,313,947</b>	<b>1,969,446</b>	<b>8,235,746</b>	<b>88,895,973</b>
Agriculture, forestry, fishing, and hunting	61,893	185,062	2,312,655	13,499	64,287	291,901	49,917	144,779	-2,607,178
Mining	9,302	183,971	-3,535,907	7,048	440,827	9,326,065	15,158	352,176	10,702,959
Utilities	3,339	9,762	385,553	621	131,848	821,809	1,897	9,975	-4,154,917
Construction	35,987	78,958	1,440,060	9,974	40,269	-978,463	127,069	383,078	-7,500,306
Manufacturing	9,074	20,096	11,067,903	2,049	248,538	15,440,698	30,231	294,808	7,748,240
Wholesale trade	12,192	31,229	656,961	1,866	211,563	2,265,100	37,427	120,391	9,639,177
Retail trade	61,669	133,518	883,342	5,401	154,313	1,573,252	96,614	297,849	1,986,026
Transportation and warehousing	5,178	11,147	611,516	1,749	1,083,758	2,619,896	42,612	132,212	-1,745,767
Information	4,889	15,501	13,244,027	3,203	56,511	14,094,073	33,714	107,303	6,018,491
Finance and insurance	50,144	333,460	6,611,939	78,135	2,101,681	81,265,187	158,756	1,377,928	63,942,582
Securities, commodity contracts, and other financial investments and related activities	42,845	306,423	1,479,727	58,489	1,833,524	73,601,982	111,959	1,057,999	52,136,289
Securities and commodity contracts and exchanges	4,236	9,680	-568,104	1,854	117,596	1,940,390	3,647	19,760	4,576,421
Other financial investment activities	38,609	296,743	2,047,831	56,635	1,715,928	71,661,592	108,311	1,038,239	47,559,868
Funds, trusts, and other financial vehicles	1,964	11,352	4,230,906	18,129	210,653	7,361,563	21,401	205,079	5,941,187
Other finance and insurance	5,336	15,684	901,306	1,517	57,504	301,641	25,396	114,850	5,865,107
Real estate and rental and leasing	243,141	914,008	11,539,807	237,793	2,221,390	1,352,667	981,548	3,583,626	-23,868,733
Real estate	229,367	881,332	10,998,654	236,039	2,208,421	-4,574,130	961,860	3,495,779	-24,623,112
Lessors of residential buildings and dwellings and cooperative housing	50,973	202,086	1,767,811	84,648	878,169	-7,660,374	282,596	941,256	-8,360,733
Lessors of nonresidential buildings (except miniwarehouses)	95,018	374,692	7,824,756	72,309	534,675	13,628,172	342,085	1,328,241	8,342,571
Lessors of miniwarehouses and self-storage units	8,569	19,742	51,328	3,051	21,391	364,586	8,808	28,244	88,857
Lessors of other real estate property	28,954	133,128	953,230	14,055	248,308	-482,174	53,379	168,041	-288,725
Other real estate activities	45,853	151,685	401,530	61,976	525,878	-10,424,341	274,992	1,029,997	-24,405,083
Rental and leasing services and lessors of nonfinancial intangible assets	13,774	32,676	541,153	1,754	12,969	5,926,797	19,688	87,847	754,379
Professional, scientific, and technical services	30,510	74,238	9,635,811	7,211	52,530	5,395,143	131,891	398,219	14,872,452
Management of companies (holding companies)	* 168	1,364	1,125,349	5,288	730,610	2,092,619	10,983	82,212	7,905,934
Administrative and support and waste management and remediation services	27,270	60,548	355,430	2,446	6,843	1,008,175	35,581	114,750	2,258,495
Educational services	4,046	8,472	79,474	* 118	* 409	* 5,645	7,046	17,626	138,116
Health care and social assistance	10,857	32,386	4,107,722	4,714	60,075	3,826,708	48,751	198,944	14,442,536
Arts, entertainment, and recreation	10,440	29,428	863,153	6,027	337,960	-368,961	38,760	219,919	-2,747,565
Accommodation and food services	27,615	67,761	304,800	7,936	66,535	-866,806	71,034	267,606	-7,749,301
Other services	16,371	35,229	339,162	1,533	3,975	149,239	47,158	125,745	-393,309
Nature of business not allocable	0	0	0	0	0	0	* 3,300	* 6,601	* 8,040

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

\*\* Nature of business not allocable has been added to other services for domestic limited partnerships due to disclosure.

NOTES: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, "other" or "nonresponse" were not included in this table due to the small number of returns. For 2009 there were 117,660 "LLPs," 12,275 foreign, 6,350 "Other," 42,299 "unidentified."