

Integrated Business Data, 2003

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Businesses conduct profit-seeking activities in a variety of legal modes, choosing one form over another for various business, tax, or historical reasons. The SOI Integrated Business Data (IBD) was developed to facilitate research on business issues across organizational forms. This initiative was an extension of earlier work in SOI, expanded to include more detailed financial and industrial data, incorporating the latest year for which complete SOI data are available [1-9].

Taxation of Business Income

The tax treatment and legal characteristics of a business depend on the organizational form in which it has chosen to operate. The major legal forms of economic organization are: corporations, partnerships, and nonfarm sole proprietorships.

Corporations--Corporations, in this analysis, are subdivided into those taxed at corporate rates (taxable or C corporations) and those electing to be taxed through their shareholders. The latter group includes Subchapter S corporations (or simply S corporations), Regulated Investment Companies (RICs), and Real Estate Investment Trusts (REITs), each of which is not taxed at the enterprise level but whose income similarly flows through to its owners, where it is subject to tax. Income of C corporations is generally taxed directly at the business level, then again at the shareholder level, at the applicable rates on dividend income or capital gains. However, the double taxation of corporate income is lessened because the after-tax income of the corporation is not taxable at the shareholder level until it is paid out in dividends or until the shareholder realizes capital gains (or losses) by selling shares.

Subchapter S corporations are simple, closely held corporations that elect not to be taxed directly in exchange for accepting certain restrictions, generally on their ownership. With some exceptions, their incomes are subject to tax only at the owner level, much like the flowthrough treatment of partnerships. Owners of S corporations report their pro rata shares of income or loss on their own tax returns. Although

the single level of tax is an attractive feature of S corporations, they are limited in the number and type of shareholders and in the classes of stock permitted, and foreign or corporate ownership is prohibited. Similar to S corporations, the profits of RICs and REITs are not taxed at the enterprise level but flow through to their owners, where they are subject to tax.

Partnerships--Like an S corporation, a partnership serves as a conduit between a business and its owners, in this case, its partners. The partnership entity is thus not taxed directly. Each partnership files an annual information return, which includes an income statement, balance sheet (in most cases), and a schedule of allocations or distributions made to each partner. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, and other entities, and they report their allocated shares of income and expenses on their own tax returns. Businesses filing a partnership return are primarily general partnerships, limited partnerships, limited liability companies (LLCs), foreign partnership, or limited liability partnerships (LLPs). General partners face personal liability limited only by their personal resources and the applicable bankruptcy laws. Limited partners are more like corporate shareholders, with liability limited to the amount invested and generally little or no active participation in management of the business.

A relative newcomer among for-profit businesses is the limited liability company, or LLC. These entities have the limited liability of corporations, but are generally taxed in the partnership model--income and expenses flow through the LLC to the owners (called "members"), who are taxed on their pro rata shares. Unlike S corporations, however, LLCs do not have extensive restrictions on the number and characteristics of owners. LLCs report their financial activities on their applicable business tax forms, most commonly the partnership information return (Form 1065), and indicate that they were formed as an LLC. The SOI partnership program began identifying these entities for Tax Year 1993.

Sole proprietorships--The profits of sole proprietorships are taxed only at the personal (i.e., owner) level. The income statement of a nonfarm sole proprietorship, which summarizes the income and expenses of the business, is completed on Schedule C (or C-EZ) of the owner's individual income tax return. The net income or loss from the business is

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added to personal income from all other sources and taxed at the applicable individual income tax rates. In effect, the proprietorship also acts as a conduit through which the income of the business is passed through to the business owner where it is subject to tax. Single member LLCs report their incomes and expenses on Schedule C. The SOI nonfarm sole proprietorship program began identifying these entities for Tax Year 2001.

Tax Law Changes

The Job Creation and Worker Assistance Act (JCWAA) of 2002 and the Jobs and Growth Tax Relief and Reconciliation Act of 2003 (JGTRRA) made significant changes to depreciation and Section 179 expensing deductions. JCWAA provided an additional first year depreciation deduction equal to 30 percent of the adjusted basis of the qualified property placed in service in the 3 years after September 10, 2001. JGTRRA allowed 50-percent "bonus" depreciation for qualifying property placed in service between May 5, 2003, and January 1, 2005. JGTRRA also increased the section 179 expensing limit to \$100,000 for property placed in service in taxable years beginning in 2003, 2004, and 2005. In addition, the phaseout of the limit was modified so that the phaseout starting point was increased to \$400,000 for property placed in service in taxable years beginning in 2003, 2004, and 2005.

Analysis of Business Data

This section provides selected financial data by size of business receipts for 2003 (Table 1) and selected financial data on businesses for 21 North American Industrial Classification System (NAICS) sectors for 2003 (Table 2).

Data by Size of Business Receipts, 2003

Overall, the numbers of business entities are dominated by small proprietorships, particularly those with receipts under \$1 million. C corporations, on the other hand, comprise less than 25 percent of business entities for each size-class under \$500,000, but their share grows from 27 percent to nearly 52 percent with increasingly larger receipt size-classes. The flowthrough entities, S corporations and partnerships, are more prevalent in the middle receipt size-classes. S corporations account for between 34 percent-43 percent of entities for all classes between

\$250,000 and \$50 million, and partnerships also have the largest percentage of entities in these midsized receipt classes.

The total number of businesses grew by nearly 1.1 million filings to 27.5 million in 2003. Nonfarm sole proprietorships displayed the most significant increase in number of filings, 784.6 thousand or an increase of 4.1 percent, from 18.9 million in 2002 to 19.7 million in 2003 (Figure A). The majority of nonfarm sole proprietorships, 13.3 million of them, were found in the under-\$25 thousand receipts size-class. Within the \$50 million or more receipts size-class, over 32 thousand companies accounted for \$16,962.8 billion in total receipts, with \$13,851.0 billion (or 81.8 percent) from C corporations.

Business receipts for all businesses grew by \$1,119.2 billion (or 5.4 percent) from 2002 to 2003, of which \$967.3 billion were from corporations. C corporations dominate activity in terms of business receipts, accounting for 64.6 percent of receipts for 2003. However, their share of receipts is strongly associated with size of receipts. In the smallest receipt class (under \$25,000), C corporations account for only 2.1 percent of receipts, but this share grows to 79.9 percent for businesses with \$50 million or more in business receipts (Figure B). As with data on the numbers of entities, flowthrough businesses report the largest amounts in the midsized-classes, with their largest percentages in receipt size-classes between \$250,000 and \$50 million. Proprietorships, as would be expected, comprise the majority of small organizations, accounting for 83.8 percent of businesses with receipts under \$25,000 but with a diminishing share with increases in receipt size. For the largest size receipt size-class (\$50 million or more), proprietorships comprise only 0.5 percent of the total.

Although C corporations account for nearly 44.9 percent of business profits for 2003, they show losses in every receipt size-class under \$5 million for net income (less deficit). C corporations were only profitable in size-classes of \$5 million or more, and those with receipts above \$50 million or more earned over \$613.3 billion in profits, nearly 73.2 percent of the total. S corporations once again report their largest values in the middle receipt size-classes, with percentages ranging from nearly 32 percent to 52 percent for businesses with receipts between \$500,000 or more and under \$5 million. Partnerships had \$36.7 billion in losses for the smallest size-class,

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Figure A

Number of Businesses, by Form of Business and Business Receipt Size, Tax Years 2002 and 2003

[All figures are estimates based on samples]

Form of business	Size of business receipts										
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Tax Year 2002											
All businesses.....	26,434,293	15,202,645	5,318,640	2,484,778	1,294,887	918,926	668,699	256,345	137,587	120,986	30,803
Corporations.....	5,266,607	1,282,449	828,658	893,875	688,785	610,715	510,424	209,942	114,539	101,777	25,443
C corporations [1].....	2,112,230	472,469	304,702	336,437	276,819	250,744	240,579	105,620	57,831	50,702	16,326
S corporations.....	3,154,377	809,980	523,956	557,438	411,966	359,971	269,845	104,321	56,708	51,075	9,117
Partnerships.....	2,242,169	1,203,722	380,403	248,533	145,261	104,958	83,998	33,201	19,198	17,709	5,187
Nonfarm sole proprietorships....	18,925,517	12,716,473	4,109,579	1,342,370	460,841	203,253	74,277	13,202	3,849	1,499	173
Tax Year 2003											
All businesses.....	27,486,691	15,872,235	5,521,119	2,578,962	1,331,692	932,914	686,257	263,211	143,693	124,568	32,040
Corporations.....	5,401,237	1,279,709	868,442	929,864	719,613	622,550	521,409	211,169	118,683	103,526	26,273
C corporations [1].....	2,059,631	450,597	307,399	328,012	268,188	247,385	229,634	103,484	57,788	50,628	16,516
S corporations.....	3,341,606	829,112	561,043	601,851	451,424	375,165	291,775	107,685	60,895	52,898	9,757
Partnerships.....	2,375,375	1,284,396	397,461	262,423	147,948	110,698	89,675	36,829	20,925	19,416	5,603
Nonfarm sole proprietorships....	19,710,079	13,308,130	4,255,216	1,386,675	464,131	199,666	75,173	15,213	4,085	1,626	164
Percentage change 2002-2003											
All businesses.....	3.98	4.40	3.81	3.79	2.84	1.52	2.63	2.68	4.44	2.96	4.02
Corporations.....	2.56	-0.21	4.80	4.03	4.48	1.94	2.15	0.58	3.62	1.72	3.26
C corporations [1].....	-2.49	-4.63	0.88	-2.50	-3.12	-1.34	-4.55	-2.02	-0.08	-0.15	1.16
S corporations.....	5.94	2.36	7.08	7.97	9.58	4.22	8.13	3.22	7.38	3.57	7.03
Partnerships.....	5.94	6.70	4.48	5.59	1.85	5.47	6.76	10.93	9.00	9.64	8.02
Nonfarm sole proprietorships....	4.15	4.65	3.54	3.30	0.71	-1.77	1.21	15.23	6.13	8.42	-5.20

[1] For this table, the computations for C corporations also include 1120-RIC and 1120-REIT returns.

but were profitable for all larger receipt size-classes, accounting for total profits of 24.0 percent of all business profits [10]. Nonfarm sole proprietorships report nearly 17.0 percent of net income (less deficit) overall, but their share of profits declines consistently from 64.0 percent in the \$250,000 receipt size-class to only 0.002 percent with \$12.2 million in net income (less deficit) reported for the \$50 million or more size-class.

Data by Industrial Sector, 2003

As noted, selected financial data for 21 NAICS sectors for 2003 are included in Table 2, and summary data for five sectors of interest are discussed below.

Construction--The Construction industry accounted for roughly 12.0 percent of the total number of business entities. The number of businesses in this sector increased 8.1 percent over the previous year, from 3.1 million to 3.3 million. Since 2002, these businesses displayed a significant increase in all data items, with the largest increases in S corporations, partnerships, and proprietorships. Business receipts

of S corporations increased 7.9 percent, from \$572.1 billion to \$617.2 billion; partnerships increased by 13.3 percent, from \$169.6 billion to \$192.1 billion, and those of nonfarm sole proprietorships increased by 4.4 percent, from \$168.5 billion to \$175.8 billion.

Manufacturing--Overall, the Manufacturing sector represents a small number of all business entities with 630,668 (about 2.3 percent), but what the industry lacks for in number of businesses, it makes up for in percentage of business receipts. Manufacturing represent \$5,725.1 million of all business receipts or 26.2 percent, the majority of which comes from corporations, specifically C corporations, 81.8 percent. Business receipts for C corporations grew 8.7 percent, from \$4,310.3 million for 2002 to \$4,684.9 million for 2003.

Wholesale and Retail Trade--The Wholesale and Retail Trade sector is the largest industrial sector, representing 14.0 percent of all business entities. Within the Wholesale and Retail Trade sector, the number of business entities increased 2.6 percent, from 3,753,503 for 2002 to 2,704,603 for

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Figure B

Number of Businesses, Business Receipts, Net Income (Less Deficit), and Composition Percentages, by Form of Business and Business Receipts Size, Tax Year 2003

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

Form of business	Size of business receipts										
	Total	Under \$25,000	\$25,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of businesses											
All businesses.....	27,486,691	15,872,235	5,521,119	2,578,962	1,331,692	932,914	686,257	263,211	143,693	124,568	32,040
Corporations.....	5,401,237	1,279,709	868,442	929,864	719,613	622,550	521,409	211,169	118,683	103,526	26,273
C corporations [1].....	2,059,631	450,597	307,399	328,012	268,188	247,385	229,634	103,484	57,788	50,628	16,516
S corporations.....	3,341,606	829,112	561,043	601,851	451,424	375,165	291,775	107,685	60,895	52,898	9,757
Partnerships.....	2,375,375	1,284,396	397,461	262,423	147,948	110,698	89,675	36,829	20,925	19,416	5,603
Nonfarm sole proprietorships.....	19,710,079	13,308,130	4,255,216	1,386,675	464,131	199,666	75,173	15,213	4,085	1,626	164
Business receipts											
All businesses.....	21,860,208,610	100,263,262	276,419,863	390,185,108	457,092,879	637,037,672	1,039,765,144	887,173,968	949,975,233	2,410,333,012	14,711,962,470
Corporations.....	18,264,393,898	5,736,213	51,021,010	151,851,626	257,805,117	438,591,344	807,212,182	725,296,675	797,256,050	2,029,237,473	13,000,386,208
C corporations [1].....	14,112,028,796	2,138,940	17,188,322	53,572,026	95,995,137	172,487,731	360,120,792	350,476,611	379,561,534	932,198,137	11,747,659,567
S corporations.....	4,152,365,102	3,597,273	33,202,688	98,279,601	161,809,980	266,103,613	447,091,390	374,820,065	417,694,515	1,097,039,336	1,252,726,641
Partnerships.....	2,545,612,266	1,761,470	10,520,687	26,204,438	38,673,350	63,232,602	122,900,399	111,034,012	126,019,219	352,565,601	1,692,700,488
Nonfarm sole proprietorships.....	1,050,202,446	92,765,579	214,878,166	212,129,044	160,614,412	135,213,726	109,652,563	50,843,281	26,699,964	28,529,938	18,875,774
Net income (less deficit)											
All businesses.....	1,353,802,117	-23,427,608	75,630,471	79,225,921	55,733,253	51,703,038	54,086,095	41,991,902	47,086,139	133,379,079	838,393,827
Corporations.....	822,095,799	-4,036,653	158,844	6,122,228	8,248,791	13,094,575	20,969,193	18,968,941	20,582,746	73,268,727	664,738,407
C corporations [1].....	608,414,019	-14,450,726	-3,092,854	-3,055,490	-3,905,490	-3,211,426	-4,719,570	-2,862,986	-2,930,957	27,459,611	613,321,529
S corporations [2].....	213,681,780	10,414,073	3,251,698	9,177,254	12,154,281	16,306,001	25,688,763	21,831,927	17,631,789	45,809,116	51,416,878
Partnerships.....	301,398,218	-36,718,902	1,944,464	11,573,255	11,790,856	14,183,975	21,169,546	19,915,489	24,962,215	58,934,127	173,643,193
Nonfarm sole proprietorships.....	230,308,100	17,327,947	73,527,163	61,530,438	35,693,606	24,424,487	11,947,356	3,107,472	1,561,178	1,176,225	12,227
Composition percentages											
Number of businesses											
All businesses.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Corporations.....	19.65	8.06	15.73	36.06	54.04	66.73	75.98	80.23	82.59	83.11	82.00
C corporations [1].....	7.49	2.84	5.57	12.72	20.14	26.52	33.46	39.32	40.22	40.64	51.55
S corporations.....	12.16	5.22	10.16	23.34	33.90	40.21	42.52	40.91	42.38	42.46	30.45
Partnerships.....	8.64	8.09	7.20	10.18	11.11	11.87	13.07	13.99	14.56	15.59	17.49
Nonfarm sole proprietorships.....	71.71	83.85	77.07	53.77	34.85	21.40	10.95	5.78	2.84	1.31	0.51
Business receipts											
All businesses.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Corporations.....	83.55	5.72	18.46	38.92	56.40	68.85	77.63	81.75	83.92	84.19	88.37
C corporations [1].....	64.56	2.13	6.45	13.73	21.00	27.08	34.63	39.50	39.95	38.68	79.85
S corporations.....	19.00	3.59	12.01	25.19	35.40	41.77	43.00	42.25	43.97	45.51	8.52
Partnerships.....	11.64	1.76	3.81	6.72	8.46	9.93	11.82	12.52	13.27	14.63	11.51
Nonfarm sole proprietorships.....	4.80	92.52	77.74	54.37	35.14	21.23	10.55	5.73	2.81	1.18	0.13
Net income (less deficit)											
All businesses.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Corporations.....	60.72	17.23	0.21	7.73	14.80	25.33	38.77	45.17	43.67	54.93	79.29
C corporations [1].....	44.94	61.68	-4.09	-3.86	-7.01	-6.21	-8.73	-6.82	6.22	20.59	73.15
S corporations [2].....	15.78	-44.45	4.30	11.58	21.81	31.54	47.50	51.99	37.45	34.35	6.13
Partnerships.....	22.26	156.73	2.57	14.61	21.16	27.43	39.14	47.43	53.01	44.19	20.71
Nonfarm sole proprietorships.....	17.01	-73.96	97.22	77.66	64.04	47.24	22.09	7.40	3.32	0.88	0.00

[1] For this table, the computations for C corporations also include 1120-RIC and 1120-REIT returns.

[2] For S corporations net income (less deficit) represents total net income (less deficit).

2003. Total net income (less deficit) increased 25.3 percent to \$141.3 billion for all businesses in 2003. Corporations represented \$117.3 billion of all total net income (less deficit), 80.8 percent.

Real Estate and Rental and Leasing--Overall, the number of business entities in Real Estate and Rental and Leasing increased 5.7 percent to 2,732,833 for 2003. The number of partnerships in

this sector grew by 8.2 percent to 1,081,354 entities during Tax Year 2003, faster than any other entity type. Among partnerships, the LLC businesses grew 21.7 percent to 514,306. Partnerships also displayed the largest amount of net income (less deficit), with \$51.4 billion for 2003, representing 55.4 percent of net income (less deficit) for all business entities, a decline from the previous year when \$55.0 billion

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were reported. The decline could be traced to the under-\$25 thousand receipts size-class, where net income (less deficit) decreased \$6.2 billion to -\$28.0 billion. C corporations were the only entity type in Real Estate to experience a decline in number of filings.

Professional, Scientific, and Technical Services--The Professional, Scientific, and Technical Services sector is the second largest sector, representing 13.3 percent of all business entities. The majority of companies within the sector were non-farm sole proprietorships and S corporations. The majority of S corporations and proprietorships can be traced to smaller receipts size-classes rather than to a single class.

For 2003, nonfarm sole proprietorships surpassed partnerships as the leader in net income (less deficit) for the Professional, Scientific, and Technical Services sector, accounting for \$52.1 billion of the nearly \$115.2 billion reported for all business entities. Despite the overall small size in number of returns, C corporations showed the largest total receipts, business receipts, and total business deductions for this sector.

LLCs as Partnerships and Nonfarm Sole Proprietorships

Limited Liability Companies (LLCs) do not have their own tax category, as corporations, partnerships, or sole proprietorships do but instead are taxed as one of those three types of entities, depending on the circumstances. LLCs (like other noncorporate entities) are allowed to "check the box" if they want to choose to be taxed as a corporation (They could further elect to be taxed as an S corporation if they meet the S corporation restrictions). LLCs with a single member are viewed as "disregarded entities." If the single member is an individual, the LLC files as and is taxed as a nonfarm sole proprietorship. LLCs with multiple owners or members that do not "check the box" to be taxed as corporations are taxed as partnerships.

Since the mid-1990s, limited liability companies (LLCs) have demonstrated rapid growth. The IRS ruled in late 1988 (Revenue Ruling 88-76, 1988-2 C.B.360) that any Wyoming LLC would be treated as a partnership, and the door was opened for other States to consider LLC legislation. By 1993, some 36 States allowed LLCs as a legal entity, and

that number grew to 46 States plus the District of Columbia 1 year later. By 1997, all 50 States and the District of Columbia had enacted LLC legislation. The "check-the-box" regulations, implemented by IRS in January 1997, relaxed the requirements for LLCs to obtain a favorable partnership tax classification, facilitating a wider acceptance of LLCs.

Figure C reports the growth of LLCs from 2001 through 2003 among partnerships and nonfarm sole proprietorships. From 2001 to 2003, the LLC share of the total number of partnerships, business receipts, and net income (less deficit) increased significantly, while single member LLCs increased by a smaller amount over the same time period. For 2001, limited liability companies represented 37.9 percent of all partnerships; by 2003, LLCs represented nearly 46.0 percent of all partnerships. Single member LLCs grew from 0.69 percent of all nonfarm sole proprietorships for 2001 to 1.1 percent for 2003. Business receipts for nonfarm sole proprietorship LLCs more than doubled from 2001 to 2003, from \$23.4 billion to \$55.6 billion, accounting for 5.3 percent of all nonfarm sole proprietorship receipts.

The largest number of partnerships filing as LLCs were in the Real Estate and Rental and Leasing sector, 47.1 percent or 514,306 thousand (Table 2). Surprisingly, the Professional, Scientific, and Technical services sector for partnerships showed the largest increase in business receipts, \$58.7 billion to \$64.5 billion or a 9.8-percent increase from the previous year. The largest amount of net income (less deficit) for partnership LLCs can be found in the Finance and Insurance sector, \$28.1 billion of the \$64.3 billion reported. The largest sector for non-farm sole proprietorship LLCs is the Professional, Scientific, and Technical services sector which includes 53,244 businesses.

Length of Business Existence

Statistics are available for the number of businesses for 2003 by date of incorporation for C and S corporations and partnerships. Partnerships comprised the largest percentage of newly formed businesses, 42.6 percent or 288,785, and S corporations were a close second with 266,785 formations for 2003 or 39.4 percent of the total. C corporations, on the other hand, make up the largest percentage of businesses that formed on or before 1983. For Tax Year 2003, C corporations represented over half of the formations

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Figure C

Number and Select Other Items for Total Partnerships, LLC Partnerships, Total Nonfarm Sole Proprietorships, and LLC Nonfarm Sole Proprietorships, Tax Years 2001-2003

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

Item	Tax Year 2001					
	Partnerships			Nonfarm sole proprietorships		
	Total	LLC	LLCs as a percentage of the total	Total	LLC	LLCs as a percentage of the total
(1)	(2)	(3)	(4)	(5)	(6)	
Number of businesses.....	2,132,117	808,692	37.93	18,338,190	126,437	0.69
Business receipts.....	2,278,200,526	937,714,361	41.16	1,016,834,678	23,357,818	2.30
Net income (less deficit).....	276,334,824	47,055,843	17.03	217,385,116	2,259,135	1.04
Net income.....	446,069,172	130,331,055	29.22	250,178,322	3,658,310	1.46
Deficit.....	169,734,347	83,275,212	49.06	32,793,206	1,399,175	4.27
Item	Tax Year 2002					
	Partnerships			Nonfarm sole proprietorships		
	Total	LLC	LLCs as a percentage of the total	Total	LLC	LLCs as a percentage of the total
(7)	(8)	(9)	(10)	(11)	(12)	
Number of businesses.....	2,242,169	946,130	42.20	18,925,517	145,839	0.77
Business receipts.....	2,414,187,093	1,015,708,912	42.07	1,029,691,760	39,239,656	3.81
Net income (less deficit).....	270,667,169	48,626,175	17.97	221,113,286	3,378,774	1.53
Net income.....	439,761,741	135,877,260	30.90	257,292,855	5,350,581	2.08
Deficit.....	169,094,572	87,251,084	51.60	36,179,568	1,971,806	5.45
Item	Tax Year 2003					
	Partnerships			Nonfarm sole proprietorships		
	Total	LLC	LLCs as a percentage of the total	Total	LLC	LLCs as a percentage of the total
(13)	(14)	(15)	(16)	(17)	(18)	
Number of businesses.....	2,375,375	1,091,502	45.95	19,710,079	220,615	1.12
Business receipts.....	2,545,612,266	1,141,691,845	44.85	1,050,202,446	55,626,849	5.30
Net income (less deficit).....	301,398,218	64,293,209	21.33	230,308,100	3,847,617	1.67
Net income.....	468,552,382	155,855,837	33.26	269,089,168	6,981,262	2.59
Deficit.....	167,154,164	91,562,628	54.78	38,781,068	3,133,644	8.08

dated from 1974 to 1983 or 379,576 of the 612,669 businesses forming during that time. C corporations also accounted for over half of all formations on or before 1983 (Figures D and E).

Most businesses operating for 2003 were formed in the last 2 decades. Among corporations, the majority of these have been S corporations. S corporation filings began to exceed C corporation filings for 1987 likely due to the passage of the Tax Reform Act of 1986 (TRA86). Among other incentives, TRA86 reversed the tax advantage of corporations over individuals in the highest tax brackets. Starting in 1987, the highest tax rate was 34 percent for corporations and 28 percent for individuals. S formations continue to surpass C formations for years after

1987 despite tax rate changes in the early 90s when the highest corporate rate was reduced to below the highest individual rate. For 2003, S corporations accounted for more than 60 percent of total corporation formations in every year starting with 1987 (Figure F).

Summary

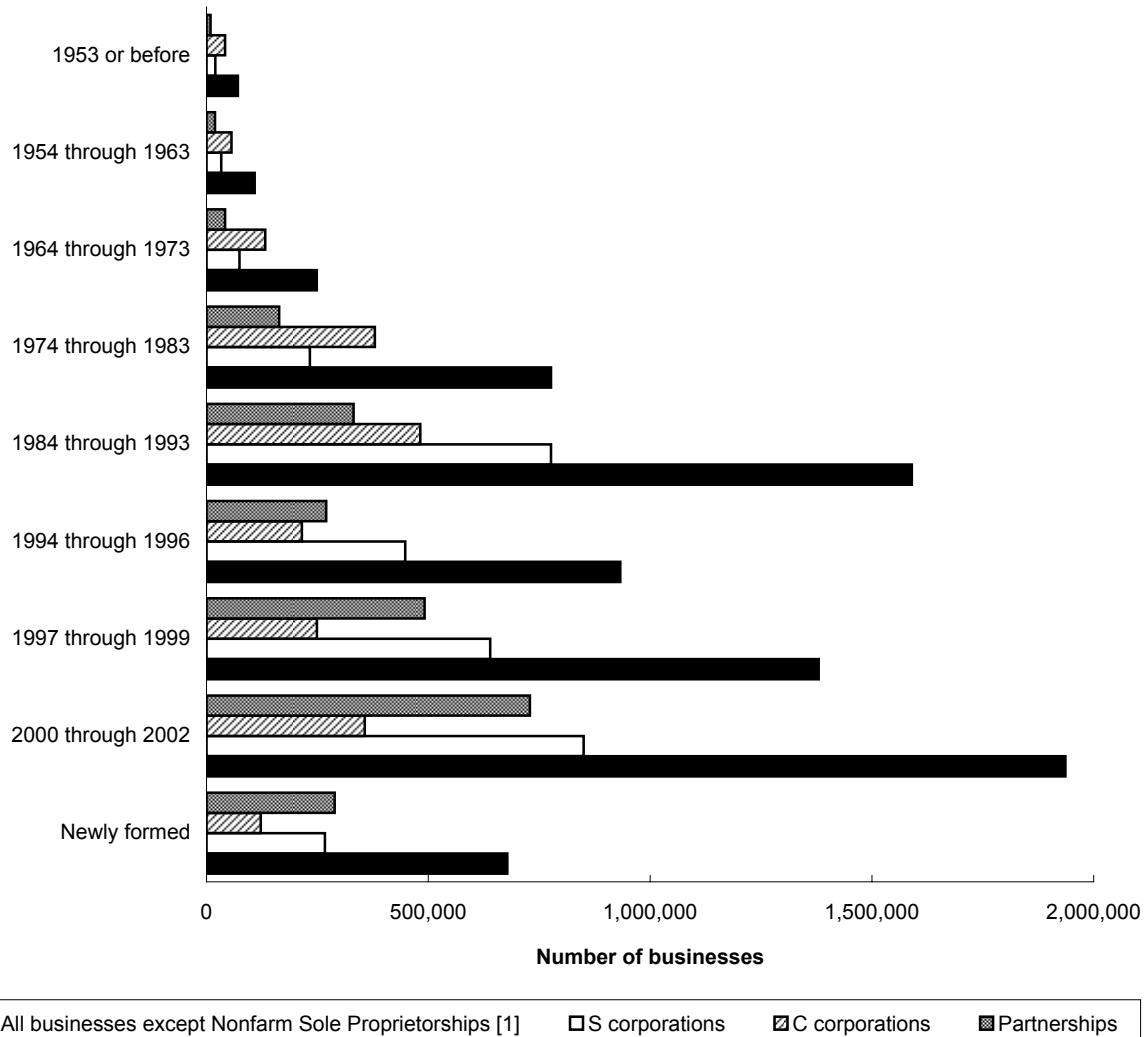
- All business filings by corporations (C corporations and S corporations), partnerships, and nonfarm sole proprietorships grew by nearly 1.1 million to 27.5 million for 2003. Nonfarm sole proprietorships displayed the largest increase in number of filings, 784.6 thousand, from 18.9 million in 2002 to 19.7 million in 2003.

Integrated Business Data, 2003

Figure D

Corporations and Partnerships, by Year of Formation, Tax Year 2003

Year of formation of business



[1] Does not include businesses that did not identify a date of formation.

- Overall, the number of business entities in real estate and rental and leasing increased 5.7 percent to 2,732,833 from 2002. The number of partnerships in this sector grew by 8.2 percent to 1,081,354 during Tax Year 2002, a faster growth than any other entity type.
- Within the Professional, Scientific, and Technical services sector, nonfarm sole proprietorships for 2003 surpassed partnerships as the leader in

net income (less deficit), accounting for \$52.1 billion of the nearly \$115.2 billion reported for all business entities. Despite the relatively small number of returns, C corporations showed the largest total receipts, business receipts, and total business deductions for this sector.

- LLCs are a rapidly increasing entity type, representing nearly 46.0 percent of all partnership filings and 1.1 percent of all nonfarm

Integrated Business Data, 2003

Figure E

Number of Businesses by Year of Formation, Tax Year 2003

[All figures are estimates based on samples]

Year of formation of business	All businesses except nonfarm sole proprietorships	Number of corporations	Corporations as a percentage of all businesses	Number of S corporations	S corporations as a percentage of all businesses	Number of C corporations	C corporations as a percentage of all businesses	Number of partnerships	Partnerships as a percentage of all businesses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total businesses.....	7,776,611	5,401,237	69.45	3,341,606	42.97	2,059,631	26.48	2,375,375	30.55
Newly formed.....	678,011	389,226	57.41	266,828	39.35	122,398	18.05	288,785	42.59
2000 through 2002.....	1,936,182	1,207,073	62.34	850,273	43.91	356,801	18.43	729,108	37.66
1997 through 1999.....	1,379,958	888,187	64.36	639,462	46.34	248,726	18.02	491,770	35.64
1994 through 1996.....	932,671	663,022	71.09	447,880	48.02	215,142	23.07	269,649	28.91
1984 through 1993.....	1,589,757	1,258,411	79.16	776,509	48.84	481,902	30.31	331,346	20.84
1974 through 1983.....	776,515	612,669	78.90	233,093	30.02	379,576	48.88	163,846	21.10
1964 through 1973.....	248,651	206,951	83.23	74,422	29.93	132,528	53.30	41,700	16.77
1954 through 1963.....	108,679	89,471	82.33	33,285	30.63	56,186	51.70	19,208	17.67
1953 or before.....	70,741	61,760	87.31	19,855	28.07	41,905	59.24	8,980	12.69
Unidentified.....	55,447	24,467	44.13	0	0	24,467	44.13	30,981	55.87

Figure F

Number of Corporations, by Year of Incorporation, Tax Year 2003

[All figures are estimates based on samples]

Year of incorporation	Years of existence	All corporations	S corporations	S corporations as a percentage of all corporations	C corporations	C corporations as a percentage of all corporations
	(1)	(2)	(3)	(4)	(5)	(6)
All years.....	N/A	5,401,237	3,341,606	61.87	2,059,631	38.13
Newly incorporated.....	0	389,226	266,828	68.55	122,398	31.45
2002.....	1	462,256	324,735	70.25	137,521	29.75
2001.....	2	390,883	271,183	69.38	119,700	30.62
2000.....	3	353,934	254,355	71.86	99,579	28.14
1999.....	4	336,978	241,475	71.66	95,503	28.34
1998.....	5	270,498	197,044	72.84	73,454	27.16
1997.....	6	280,711	200,942	71.58	79,769	28.42
1996.....	7	253,151	175,071	69.16	78,080	30.84
1995.....	8	214,322	148,868	69.46	65,455	30.54
1994.....	9	195,548	123,941	63.38	71,607	36.62
1993.....	10	187,061	126,599	67.68	60,462	32.32
1992.....	11	162,693	108,344	66.59	54,349	33.41
1991.....	12	146,033	99,747	68.30	46,286	31.70
1990.....	13	129,195	78,530	60.78	50,665	39.22
1989.....	14	130,490	87,808	67.29	42,681	32.71
1988.....	15	113,532	73,128	64.41	40,404	35.59
1987.....	16	106,799	64,908	60.78	41,891	39.22
1986.....	17	107,820	56,288	52.21	51,532	47.79
1985.....	18	91,667	45,156	49.26	46,511	50.74
Pre 1985 [1].....	19+	1,078,436	396,655	36.78	681,781	63.22

N/A—Not applicable.

[1] Includes 24,467 C corporations that did not provide a date of incorporation.

Integrated Business Data, 2003

- sole proprietorships. For Tax Year 2003, 220,615 single members LLCs were reported, and 1,091,502 partnerships were reported as LLCs.
- Partnerships comprised the largest percentage of newly formed businesses, 42.6 percent or 288,785, and S corporations contributed a close second with 266,785 incorporations for 2003 or 39.4 percent of the total. C corporations, on the other hand, make up the largest percentage of businesses that incorporated on or before 1983.

Endnotes

- [1] Petska, Tom; Parisi, Michael; Luttrell, Kelly; Davitian, Lucy; and Scoffic, Matt (2006), An Analysis of Business Organizational Structure and Activity from Tax Data, *Proceedings of the Ninety-Eighth Annual Conference of the National Tax Association*. See also the same article in *Special Studies in Federal Tax Statistics: 2005*, Statistics of Income Division, Internal Revenue Service, 2006, including the list of references on page 26.
- [2] Legel, Ellen; Bennett, Kelly; and Parisi, Michael (2004), The Effects of Tax Reform on the Structure of U.S. Business, *2003 Proceedings of the American Statistical Association, Section on Government Statistics*.
- [3] Petska, Tom (1998), Taxes and Business Organizational Choice: Deja Vu All Over Again? *1997 Proceedings of the American Statistical Association, Section on Business and Economic Statistics*.
- [4] Wittman, Susan and Gill, Amy, S Corporation Elections After the Tax Reform Act of 1986, presented at the 1996 Allied Social Science Meetings and published in *Statistics of Income Bulletin*, Spring 1998, Volume 18, Number 2.
- [5] Nutter, Sarah E.; Young, Jim; and Wilkie, Patrick, Tax Legislation and Business Form Choice: C Corporation Behavior Before and After TRA86, presented at the 1996 Allied Social Science Meetings and published in *Statistics of Income Bulletin*, Winter 1995-96, Volume 15, Number 3.
- [6] Petska, Tom, Taxes and Organizational Choice: An Analysis of Trends, 1985-1992, *Statistics of Income Bulletin*, Spring 1996, Volume 15, Number 4.
- [7] Petska, Tom, Do Taxes Affect Business Legal Structure? An Analysis of IRS Data, presented at the 1996 Allied Social Science Meetings.
- [8] Petska, Tom and Wilson, Robert, Trends in Business Structure and Activity, 1980-1990, *Statistics of Income Bulletin*, Spring 1994, Volume 13, Number 4.
- [9] Petska, Tom (1994), The Effects of Tax Reform on the Structure of U.S. Business, *1993 Proceedings of the American Statistical Association, Section on Business and Economic Statistics*.
- [10] Unlike data in the SOI *Corporation Income Tax Returns and Source Book of Corporation Income Tax Returns*, net income (less deficit) used in this article includes the more comprehensive “total net income” for S corporations. This item includes trade or business income plus portfolio income, as well as real estate and rental activity incomes distributed directly to shareholders.
- [11] Data for LLCs filing as C and S corporations are not available at this time.

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003

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

Form of business, item	All industries										\$50,000,000 or more (11)
	Total	Under \$25,000	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
All businesses											
Number of businesses.....	27,486,691	15,872,235	5,521,119	2,578,962	1,331,692	932,914	686,257	263,211	143,683	124,568	32,040
Total receipts.....	24,461,950,768	17,850,677	283,643,212	398,675,771	650,688,469	650,729,000	918,707,945	995,255,415	583,604,931	16,926,801,481	
Business receipts.....	21,860,208,610	10,263,262	276,419,863	390,185,103	457,092,876	637,037,676	1,039,755,144	887,173,968	949,975,233	2,410,333,012	14,713,962,470
Total business deductions.....	23,328,489,380	21,348,247	213,940,281	334,680,484	421,764,944	611,588,676	1,025,810,423	889,181,279	963,064,128	2,477,531,520	16,200,569,118
Costs of goods sold.....	11,100,905	43,489,089	97,190,455	148,016,595	244,194,770	493,826,380	474,422,109	558,034,784	1,578,363,441	9,531,189,636	
Salaries and wages.....	13,835,571	12,420,821	40,735,142	65,026,979	102,127,201	151,872,220	123,510,264	120,362,165	264,299,581	1,495,806,649	
Taxes paid.....	4,194,475	4,523,553	9,900,627	13,068,859	19,137,379	29,597,875	22,757,599	22,041,751	47,279,728	298,510,105	
Interest paid.....	893,217,914	7,957,844	6,201,388	6,821,493	8,755,003	13,488,945	13,130,945	14,835,855	46,419,396	77,110,548	
Depreciation.....	818,611,085	15,502,363	16,217,497	17,575,089	15,649,947	18,488,859	26,553,566	21,473,249	22,769,235	55,550,578	608,820,704
Net income (less deficit).....	1,353,802,117	-23,427,608	75,630,471	79,225,921	55,733,253	51,703,038	54,066,095	41,991,902	47,086,139	133,379,079	838,393,827
Net income.....	1,953,107,513	102,216,371	102,434,743	76,934,973	76,558,442	86,440,835	66,104,422	70,947,361	191,241,492	1,078,280,910	
Deficit.....	599,305,395	125,385,573	23,208,821	21,201,721	24,855,405	32,344,740	24,112,519	23,861,222	57,862,412	239,887,082	
Corporations											
Number of businesses.....	5,401,237	1,279,709	868,442	929,864	719,613	622,550	521,409	211,169	118,683	103,526	26,273
Total receipts.....	20,889,574,291	44,241,001	55,675,047	159,467,879	265,043,863	448,913,957	827,038,213	750,638,004	834,907,204	2,175,721,752	15,127,927,368
Business receipts.....	18,264,393,888	20,021,213	19,940,594,557	155,120,041	257,616,194	438,591,344	807,221,182	725,296,675	797,226,050	13,000,386,208	
Total business deductions.....	19,940,594,557	64,433,618	56,297,541	155,190,624	257,616,194	436,740,281	808,228,121	733,796,295	814,278,075	2,098,060,487	14,515,973,321
Costs of goods sold.....	11,318,644,763	1,879,336	10,579,392	39,907,845	82,810,568	166,784,520	386,290,823	391,216,064	478,927,128	1,359,501,349	8,400,777,738
Salaries and wages.....	2,049,395,929	8,604,381	4,394,564	18,787,404	38,310,927	71,455,446	116,477,957	101,016,903	99,344,810	220,456,111	1,370,547,425
Taxes paid.....	16,812,815	2,601,416	2,072,379	5,871,846	9,053,616	14,876,997	24,738,679	19,758,793	19,170,751	41,671,492	276,996,247
Interest paid.....	818,016,806	4,073,868	1,584,190	2,931,984	4,075,618	5,649,560	9,200,933	9,872,596	11,459,143	36,549,644	732,619,281
Depreciation.....	692,432,494	3,996,846	3,638,851	6,472,679	7,818,219	11,950,715	19,322,384	17,042,757	18,461,118	44,075,072	559,655,853
Net income (less deficit) [1].....	822,095,799	-4,036,653	158,844	6,122,228	8,248,791	13,094,575	20,969,193	18,988,941	20,562,746	73,288,727	664,738,407
Net income.....	1,215,465,963	9,773,451	18,083,130	21,240,559	28,633,921	43,486,312	36,443,724	37,965,120	115,528,981	873,753,196	
Deficit.....	393,370,162	34,614,213	9,614,607	11,960,901	12,991,768	15,559,347	22,487,120	17,474,782	17,392,374	42,280,263	209,014,789
C corporations [2]											
Number of businesses.....	2,059,631	450,597	307,399	328,012	268,188	247,385	229,634	103,484	57,788	50,628	16,516
Total receipts.....	16,457,008,327	31,386,621	20,967,927	58,311,445	100,910,587	180,167,017	373,712,629	370,007,131	410,388,180	1,060,140,824	13,851,005,765
Business receipts.....	14,112,028,796	2,138,940	24,045,163	46,006,486	53,572,026	95,998,137	172,487,731	360,152,792	379,561,534	1,174,769,567	
Total business deductions.....	15,880,966,550	8,742,214,373	875,799	14,633,959	30,795,248	65,227,114	166,343,077	371,786,778	405,326,306	1,022,722,125	13,283,685,296
Costs of goods sold.....	1,599,662,967	5,911,201	2,153,003	7,678,722	14,770,133	28,087,167	54,797,775	192,642,910	223,164,357	593,864,131	7,450,692,967
Salaries and wages.....	327,389,905	1,718,864	1,051,667	2,513,731	3,886,855	6,556,136	12,147,344	10,423,036	50,980,009	114,828,385	1,273,601,013
Taxes paid.....	780,861,933	3,089,067	899,918	1,317,124	1,949,303	2,605,976	6,388,970	6,388,970	10,159,509	21,413,265	257,719,438
Interest paid.....	610,170,972	2,377,229	1,466,983	2,500,178	3,586,602	5,604,581	10,029,114	8,980,135	9,594,286	24,202,861	
Depreciation.....	608,414,019	-14,450,726	-3,095,026	-3,905,490	-3,211,426	-4,719,570	-2,892,986	-2,930,957	26,282,121	53,770,098	
Net income (less deficit).....	938,334,425	6,895,195	2,195,520	3,449,936	5,546,750	9,620,321	10,147,809	15,770,888	613,321,529	27,459,611	
Net income.....	330,520,405	21,345,921	5,288,374	6,504,962	7,448,023	8,758,176	14,339,891	13,010,795	12,839,901	35,768,169	205,216,193

Footnotes at end of table.

Integrated Business Data, 2003

Table 1—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry
and Business Receipt Size, Tax Year 2003—Continued

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

Form of business, item	Total	All industries										\$50,000,000 or more (11)	
		\$25,000 under		\$100,000 under		\$250,000 under		\$500,000 under		\$1,000,000 under			
		\$250,000	\$500,000	\$250,000	\$500,000	\$250,000	\$500,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000		
S corporations													
Number of businesses.....	3,341,606	829,112	561,043	601,851	451,424	375,165	291,775	107,685	60,895	52,898	9,757		
Total receipts.....	4,232,865,964	12,854,180	34,707,120	101,156,434	184,133,276	268,746,940	453,355,584	380,630,873	424,509,024	1,15,580,928	1,276,921,604		
Business receipts.....	4,152,365,102	3,597,273	33,202,988	98,279,601	161,809,980	266,103,613	447,081,390	374,820,065	417,694,515	1,097,039,336	1,252,726,641		
Total business deductions.....	4,059,828,006	18,427,132	32,252,378	93,867,827	152,882,687	263,415,300	430,215,010	362,019,517	408,951,768	1,075,338,362	1,232,288,025		
Costs of goods sold.....	2,576,430,380	1,003,537	6,604,580	25,273,886	52,015,320	101,557,407	219,977,746	198,573,154	255,762,771	765,637,218	950,084,771		
Salaries and wages.....	2,693,180	2,241,561	11,108,682	23,540,794	43,368,279	61,680,182	54,161,344	48,364,801	105,827,726	96,946,412			
Taxes paid.....	1,021,311	882,553	1,021,910	5,358,115	5,166,761	8,320,861	12,551,335	9,335,687	19,276,809	20,258,226			
Interest paid.....	37,154,873	9,840,801	684,272	1,614,860	2,126,315	3,043,574	4,381,963	3,489,009	4,129,877	8,303,782	8,416,420		
Depreciation.....	82,261,523	1,619,617	2,170,167	3,972,501	4,251,617	6,346,134	9,233,270	8,062,622	8,866,886	17,792,951	19,885,755		
Total net income (less deficit).....	213,681,780	10,414,073	3,251,698	9,177,254	12,154,281	16,306,001	25,688,763	21,831,927	17,631,789	45,809,116	51,416,878		
Net income.....	276,531,538	7,577,931	14,633,194	17,688,025	23,107,171	33,855,991	26,295,915	22,184,282	52,301,210	55,215,474			
Deficit.....	62,849,757	13,268,233	4,326,233	5,455,939	5,543,745	6,801,171	8,147,228	4,463,987	4,552,473	6,492,094	3,798,596		
Partnerships													
Number of businesses.....	2,375,375	1,284,396	397,461	262,423	147,948	110,698	89,675	36,829	20,925	19,416	5,603		
Total receipts.....	2,722,174,031	34,844,097	13,089,999	28,078,848	41,086,591	66,570,786	117,247,715	133,973,241	177,998,339				
Business receipts.....	2,545,612,266	1,761,470	10,520,887	26,204,438	38,673,350	63,232,602	122,901,399	111,034,012	126,019,219	352,565,601	1,692,700,488		
Total business deductions.....	2,567,888,119	50,400,514	16,259,585	28,891,359	39,209,529	64,026,309	119,850,057	107,644,274	123,627,732	352,086,146	1,665,687,815		
Costs of goods sold.....	1,522,806,503	1,066,251	2,457,621	7,701,609	13,724,685	23,346,755	48,855,939	49,629,555	61,524,913	98,049,000	1,116,470,134		
Salaries and wages.....	244,927,745	4,237,840	881,925	3,246,966	5,225,898	9,925,742	20,120,233	17,110,418	18,315,986	41,756,140	124,106,537		
Taxes paid.....	39,019,475	712,124	310,614	718,566	923,196	1,614,974	3,028,359	2,363,924	2,533,191	5,371,820	21,436,708		
Interest paid.....	64,619,963	2,771,638	707,106	895,430	982,907	1,778,874	3,315,206	2,902,624	3,146,291	9,677,327	38,432,460		
Depreciation.....	83,864,737	4,004,832	1,320,930	2,086,288	2,058,925	2,372,109	4,338,981	3,464,273	3,804,011	11,128,770	48,995,618		
Total net income (less deficit).....	301,398,218	-36,718,902	1,944,464	11,573,256	11,790,856	14,183,975	21,169,546	19,919,5489	24,962,215	58,334,127	173,643,193		
Net income.....	468,552,382	28,381,273	13,033,226	19,941,126	18,303,499	22,319,789	29,955,673	26,000,682	31,089,592	74,214,039	204,293,504		
Deficit.....	167,154,164	66,100,175	11,088,762	8,367,871	6,512,643	8,135,814	8,826,127	6,085,173	6,107,377	15,279,911	30,650,310		
Nonfarm sole proprietorships													
Number of businesses.....	19,710,079	13,308,130	4,255,216	1,386,675	464,131	199,666	75,173	15,213	4,085	1,626	164		
Total receipts.....	1,050,202,446	92,765,579	214,878,166	212,129,044	180,614,412	135,213,726	109,632,563	50,843,281	26,899,964	28,529,938	18,875,774		
Business receipts.....	1,050,202,446	820,206,714	75,154,115	141,383,155	150,598,501	124,939,211	110,832,376	97,737,245	47,750,710	26,158,321	18,875,774		
Total business deductions.....	338,376,959	8,155,318	30,452,076	49,581,001	51,481,342	54,063,495	58,729,618	33,576,450	17,582,743	20,813,092	13,941,824		
Costs of goods sold.....	95,672,919	993,350	1,144,332	18,700,772	21,490,154	15,223,970	18,645,408	15,292,943	2,701,369	2,087,330	1,152,887		
Salaries and wages.....	15,179,639	880,935	2,139,960	3,310,215	3,086,047	2,645,408	1,830,838	1,634,882	337,789	236,416	77,150		
Taxes paid.....	10,581,245	1,112,308	2,246,085	2,373,975	1,752,968	1,306,579	951,973	355,725	230,402	192,425	58,807		
Interest paid.....	42,613,854	7,500,884	11,259,717	9,016,121	5,772,803	4,176,035	2,902,200	966,219	504,106	346,735	169,233		
Depreciation.....	230,308,100	17,327,947	73,527,163	61,530,438	35,683,606	24,424,487	11,947,356	3,107,472	1,361,178	1,176,225	12,227		
Net income (less deficit).....	269,089,168	41,999,132	73,408,694	64,410,488	37,390,915	25,584,732	12,978,850	3,680,036	1,922,649	1,498,463	234,210		
Net income.....	38,781,068	24,671,185	5,882,531	2,880,049	1,697,310	1,160,244	1,031,493	552,564	361,471	322,238	221,983		

Footnotes at end of table.

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	Agriculture, forestry, fishing, and hunting										\$50,000 or more
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 or more		
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(21)	(22)
All businesses												
Number of businesses.....	529,134	339,091	87,716	41,213	24,666	16,847	12,046	4,003	1,816	1,467	268	
Total receipts.....	168,076,861	9,941,616	5,218,372	8,188,318	10,145,966	12,559,099	19,133,434	14,360,116	13,280,133	29,256,611	46,612,065	
Business receipts.....	151,641,844	1,335,425	4,409,578	6,790,536	8,883,762	11,693,795	18,225,834	13,744,405	12,821,366	28,686,311	45,230,831	
Total business deductions.....	168,077,418	11,885,425	5,034,606	7,826,976	9,828,848	12,436,570	19,070,079	14,243,902	13,247,562	28,917,008	45,586,441	
Costs of goods sold.....	82,606,005	120,928	487,105	1,431,704	1,608,776	3,814,409	6,210,583	7,390,685	7,679,282	19,407,790	34,454,744	
Salaries and wages.....	13,206,513	649,249	260,849	497,666	1,118,050	1,532,528	2,625,136	1,035,429	1,321,199	2,125,016	2,041,390	
Taxes paid.....	3,357,653	280,269	149,994	227,456	251,125	337,919	525,900	248,980	304,158	504,158	484,388	
Interest paid.....	3,873,541	574,474	218,039	279,763	312,576	339,385	381,209	266,514	309,989	382,734	908,958	
Depreciation.....	9,844,298	1,235,332	810,674	805,051	1,085,996	979,278	1,473,574	734,533	565,888	962,852	1,181,219	
Net income (less deficit).....	2,407,442	-721,030	230,564	340,098	354,265	141,106	172,778	120,963	97,582	493,266	1,177,858	
Net income.....	14,064,288	1,082,339	1,153,945	883,146	704,133	916,742	659,785	488,703	996,379	503,113	1,750,590	
Deficit.....	11,656,845	6,149,555	851,775	813,846	528,882	563,026	743,965	538,830	391,121	503,113	572,731	
Corporations												
Number of businesses.....	143,019	47,113	26,652	23,246	18,695	11,690	9,677	3,101	1,527	1,119	198	
Total receipts.....	125,741,451	4,369,098	2,231,520	5,228,185	8,084,651	8,940,589	15,222,510	11,287,706	11,234,545	22,089,592	37,053,055	
Business receipts.....	113,828,382	157,499	1,500,962	3,878,255	6,845,539	8,163,708	10,382,304	10,632,241	10,382,304	21,600,282	35,781,228	
Total business deductions.....	124,462,063	4,865,206	2,535,207	5,228,421	7,872,568	8,701,214	15,045,689	11,163,721	11,074,639	21,824,992	36,150,425	
Costs of goods sold.....	62,045,324	46,808	168,631	672,063	1,039,375	2,694,371	4,711,882	6,144,610	6,402,415	13,915,513	26,249,456	
Salaries and wages.....	9,817,288	569,992	170,853	360,163	750,356	853,015	1,900,582	683,077	1,034,597	1,660,083	1,834,569	
Taxes paid.....	2,749,647	195,033	107,170	180,320	204,042	255,265	428,031	198,637	293,075	432,227	455,847	
Interest paid.....	2,733,124	174,518	142,094	233,265	255,892	253,551	294,400	220,413	122,823	267,557	768,911	
Depreciation.....	7,132,038	603,002	371,140	567,015	835,703	641,952	1,136,413	552,009	511,316	835,418	1,078,070	
Net income (less deficit) [1].....	2,038,464	-176,811	-263,932	-2,575	243,246	254,158	288,001	126,385	168,273	385,156	1,036,563	
Net income.....	6,892,206	1,004,077	307,788	578,170	690,698	473,108	758,595	488,420	387,840	730,073	1,473,336	
Deficit.....	4,853,742	1,180,888	571,720	580,745	447,453	218,950	490,594	362,034	219,567	344,917	436,873	
C corporations [2]												
Number of businesses.....	62,014	19,819	9,423	10,727	7,944	7,007	4,050	1,645	664	621	113	
Total receipts.....	69,485,056	2,276,652	1,128,612	2,709,004	3,737,502	5,430,470	6,388,495	6,210,218	4,928,992	12,377,993	24,299,118	
Business receipts.....	61,912,322	2,209,555	72,163	579,642	1,850,470	2,914,966	5,835,907	5,986,997	4,663,114	12,076,018	23,182,086	
Total business deductions.....	68,256,405	35,628,460	21,380	1,032,611	2,650,384	3,693,382	5,389,241	6,346,385	6,219,816	12,317,599	23,569,049	
Costs of goods sold.....	51,29,624	191,712	64,140	193,984	274,973	927,499	2,228,023	3,149,776	2,595,977	8,408,559	17,780,167	
Salaries and wages.....	1,585,489	109,367	62,175	88,866	118,079	183,223	196,163	403,939	632,154	830,921	1,082,341	
Taxes paid.....	1,695,475	94,430	72,176	105,578	116,327	163,670	139,158	126,291	160,850	656,779		
Interest paid.....	3,823,203	300,956	111,803	248,378	472,778	465,883	468,258	360,963	191,295	451,294	751,596	
Depreciation.....	1,304,435	65,333	92,903	57,012	43,203	91,084	41,860	-35,306	50,847	59,810	831,688	
Net income (less deficit).....	3,118,749	398,091	184,619	212,730	190,377	213,706	190,111	213,493	137,162	253,845	1,123,814	
Net income.....	1,814,314	333,758	91,717	155,718	147,174	122,622	148,250	248,799	86,315	193,835	286,126	

Footnotes at end of table.

Integrated Business Data, 2003

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,

and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	Agriculture, forestry, fishing, and hunting										\$10,000,000 under \$50,000,000 or more	
		\$25,000 under		\$100,000 under		\$250,000 under		\$500,000 under		\$1,000,000 under			
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$20,000,000 under	\$50,000,000 under		
S corporations													
Number of businesses.....	81,005	27,295	17,229	12,519	10,751	4,682	5,627	1,456	863	498	85		
Total receipts.....	56,256,395	2,092,446	1,104,908	2,519,181	4,347,149	3,510,119	8,834,015	5,077,488	6,305,553	9,711,599	12,753,937		
Business receipts.....	51,916,059	85,336	92,1320	2,027,784	3,930,542	3,327,801	8,395,307	4,902,212	6,203,251	9,524,264	12,598,241		
Total business deductions.....	56,205,568	2,655,652	1,502,596	2,578,037	4,179,186	3,361,974	8,899,285	4,943,906	6,197,055	9,507,393	12,580,576		
Costs of goods sold.....	26,216,864	25,427	113,011	366,890	683,290	1,766,872	2,483,860	2,994,834	3,806,438	5,506,953	8,469,289		
Salaries and wages.....	4,687,664	378,280	106,713	166,179	475,333	157,706	1,140,431	279,138	829,162	752,228			
Taxes paid.....	1,164,158	85,666	44,995	91,454	85,963	72,042	231,868	402,443	139,331	194,170	138,531		
Interest paid.....	1,037,949	80,088	69,917	127,687	139,585	89,881	155,242	94,122	61,973	107,342	112,131		
Depreciation.....	3,308,835	302,047	259,337	318,637	362,924	176,059	668,156	191,056	320,021	384,124	326,474		
Total net income (less deficit).....	734,029	-242,144	-356,835	-59,587	200,043	163,074	226,141	161,691	117,426	325,346	198,875		
Net income.....	3,773,457	123,169	365,440	500,321	259,402	568,485	274,927	250,678	476,428	349,622			
Deficit.....	3,039,428	847,130	480,003	425,027	300,278	96,328	342,344	113,235	133,252	151,082	150,748		
Partnerships													
Number of businesses.....	121,878	4,037	1,899	1,134	1,686	1,012	476	209	289	70			
Total receipts.....	27,493,336	314,375	365,835	389,797	1,215,927	1,746,757	1,667,133	1,516,213	6,259,021	9,559,910			
Business receipts.....	22,572,188	54,376	236,139	337,983	376,675	1,127,504	1,729,363	1,656,887	6,178,031	9,449,603			
Total business deductions.....	28,803,453	5,430,642	323,287	445,202	409,420	1,384,653	1,878,704	1,972,428	1,651,729	6,171,372	9,436,016		
Costs of goods sold.....	* 19,927	* 21,472	97,922	142,411	252,793	705,966	* 424,097	998,265	4,874,910	8,205,288			
Salaries and wages.....	75,658	* 26,336	* 52,720	* 41,926	237,527	348,725	135,847	129,222	383,867				
Taxes paid.....	65,935	13,766	9,715	10,098	32,255	49,873	25,614	39,878	60,978	28,741			
Interest paid.....	388,499	366,727	* 19,670	9,901	18,691	54,564	59,537	81,293	102,592	139,947			
Depreciation.....	952,917	215,049	43,505	61,358	42,842	110,307	121,875	124,425	33,568	96,818	103,149		
Net income (less deficit).....	-288,967	-106,072	-2,464	-78,344	-3,635	-164,932	-113,684	-2,956	-78,872	120,756	141,295		
Net income.....	5,193,172	4,071,296	91,590	* 59,149	* 36,011	94,410	82,896	139,215	84,531	256,221	277,154		
Deficit.....	5,482,138	4,177,368	94,054	137,483	* 39,706	259,342	196,580	* 142,170	163,403	136,165	135,858		
Nonfarm sole proprietorships													
Number of businesses.....	264,237	57,027	16,068	4,837	3,471	1,357	426	80	** 49	**			
Total receipts.....	1,123,550	2,672,477	2,574,298	1,661,548	2,402,583	2,164,167	1,405,277	529,375	** 907,998	**			
Business receipts.....	1,123,550	2,672,477	2,176,112	2,153,353	1,546,850	2,350,703	2,145,706	1,407,753	52,937	** 920,444	**		
Total business deductions.....	1,589,577	4,811,902	54,193	296,802	661,719	426,990	867,245	792,735	821,978	** 617,367	**		
Costs of goods sold.....	4,817,631	3,599	63,660	84,783	325,788	441,966	50,399	375,829	216,505	157,380	** 76,066	**	
Salaries and wages.....	1,745,576	19,301	271,182	29,058	37,421	37,014	47,996	24,739	14,303	** 10,953	** 12,585	**	
Taxes paid.....	251,618	33,229	56,275	36,597	37,993	31,270	27,272	10,524	5,873				
Interest paid.....	417,181	396,029	176,678	217,451	227,019	215,286	58,099	20,984	** 30,616	**			
Depreciation.....	1,759,343	438,147	657,945	421,017	114,714	51,880	18,461	** -12,646	8,181	**			
Net income (less deficit).....	1,978,910	353,152	682,961	516,628	156,437	136,615	75,251	32,150	16,332	** 9,385	**		
Net income.....	1,320,965	791,299	186,001	95,608	41,723	84,734	56,791	34,626	8,151	** 22,031	**		

Footnotes at end of table.

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000 under		\$100,000 under		\$250,000 under		\$500,000 under		\$1,000,000 under		\$2,500,000 under		\$5,000,000 under		\$10,000,000 under		\$50,000,000 or more		
		(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		
All businesses																				
Number of businesses.....	185,670	112,777	35,543	15,283	7,366	4,861	5,398	2,280	664	1,098	401									
Total receipts.....	276,452,553	2,972,876	2,222,024	2,622,428	2,704,136	3,715,072	8,399,884	8,714,009	5,268,408	23,367,983	216,277,299									
Business receipts.....	255,788,731	521,971	1,964,974	2,415,931	2,542,464	3,412,830	7,835,456	8,337,684	4,686,984	21,778,661	202,093,342									
Total business deductions.....	249,881,634	5,336,219	1,686,854	2,359,487	2,489,488	3,324,800	7,156,225	7,756,065	4,167,880	20,153,948	195,223,116									
Costs of goods sold.....	137,809,866	98,934	245,209	228,411	532,714	621,237	2,20,864	2,836,403	1,410,078	10,133,812	119,351,059									
Salaries and wages.....	12,560,270	192,934	88,878	184,658	242,463	301,348	640,174	871,654	264,567	1,121,934	8,628,816									
Taxes paid.....	7,242,972	172,454	57,083	81,240	102,050	138,316	302,807	315,807	180,601	650,682	5,239,800									
Interest paid.....	10,586,986	253,361	63,268	38,788	55,488	78,248	88,325	153,434	128,473	464,774	9,259,152									
Depreciation.....	18,129,918	963,702	149,636	259,108	183,652	301,174	374,132	557,040	376,982	1,532,760	13,404,727									
Net income (less deficit).....	-4,992,224	612,735	415,113	323,464	493,233	1,346,813	1,032,783	1,209,049	3,487,249	22,547,917										
Net income.....	3,490,965	895,891	737,525	683,304	772,697	1,766,088	1,391,082	1,379,288	4,716,475	26,943,867										
Deficit.....	11,627,138	283,156	322,411	359,840	279,465	419,255	358,299	170,237	1,229,227	4,395,951										
Corporations																				
Number of businesses.....	30,252	9,911	4,999	4,076	2,581	2,564	2,564	3,564	1,313	285	269									
Total receipts.....	194,190,254	1,229,872	552,572	872,296	1,029,337	1,970,875	5,470,916	5,307,799	2,423,724	14,660,949	160,671,914									
Business receipts.....	178,319,223	236,883	336,962	679,898	899,192	1,810,230	4,971,991	4,991,140	1,979,224	13,507,832	149,069,882									
Total business deductions.....	184,237,912	1,254,860	392,377	822,073	965,493	1,885,329	4,811,035	5,136,569	2,095,077	13,445,725	153,469,433									
Costs of goods sold.....	98,177,788	24,134	37,769	34,767	160,873	332,507	1,507,588	1,729,409	712,609	6,950,253	86,887,898									
Salaries and wages.....	10,864,158	173,869	61,974	108,037	95,380	207,442	501,268	730,164	184,587	779,611	8,021,626									
Taxes paid.....	5,332,444	29,846	19,439	38,995	55,618	90,070	214,050	223,889	93,079	459,344	4,108,105									
Interest paid.....	9,240,463	57,793	26,818	11,250	35,818	53,631	51,733	109,755	68,791	342,945	8,481,921									
Depreciation.....	13,295,938	26,972	41,570	61,516	66,582	175,756	261,407	351,281	163,722	1,053,767	11,093,363									
Net income (less deficit) [1].....	11,152,340	207,754	165,347	62,601	94,410	129,188	664,402	196,588	395,838	1,343,789	8,243,484									
Net income.....	18,061,973	878,105	188,070	202,332	224,859	302,663	988,246	465,483	505,482	1,997,004	12,309,149									
Deficit.....	6,538,572	670,351	22,723	139,730	130,449	173,475	303,844	288,906	109,614	653,215	4,066,266									
C corporations [2]																				
Number of businesses.....	13,560	4,547	1,980	2,573	1,203	810	1,172	572	141	341	219									
Total receipts.....	170,764,249	880,644	312,612	516,688	549,047	635,241	2,175,907	2,339,372	1,325,555	8,308,098	153,721,086									
Business receipts.....	156,466,115	15,607	137,878	418,530	423,635	560,108	1,913,364	2,081,048	975,591	142,466,033										
Total business deductions.....	164,812,666	1,059,376	239,294	538,449	611,344	685,159	2,128,166	2,447,947	1,270,349	8,058,195	147,774,387									
Costs of goods sold.....	88,908,654	22,833	34,613	23,413	84,137	122,768	546,090	972,501	338,413	3,520,654	83,243,232									
Salaries and wages.....	9,225,315	165,809	26,248	84,761	54,057	88,439	235,760	217,649	141,085	454,081	7,757,426									
Taxes paid.....	4,579,390	22,592	10,800	35,399	39,009	91,889	106,710	47,812	278,038	3,926,542										
Interest paid.....	8,857,586	51,037	15,601	10,233	23,384	19,1582	49,865	51,711	274,636	8,334,584										
Depreciation.....	11,897,026	19,604	21,876	29,968	43,396	45,381	145,286	162,329	87,407	655,580	10,686,218									
Net income (less deficit).....	-181,059	70,691	-21,761	-62,864	-50,073	49,609	-108,620	55,132	280,877	6,668,501										
Net income.....	12,560,125	279,467	92,120	41,912	42,488	36,065	234,381	121,941	137,833	860,473	10,713,445									
Deficit.....	5,859,692	460,526	21,429	63,673	105,353	86,138	184,772	230,561	82,701	579,596	4,044,943									

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000	
		(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
S corporations																			
Number of businesses.....	16,692	5,363	3,019	1,503	1,378	1,753	2,392	740	144	1,098,169	6,352,852	6,950,828	50						
Total receipts.....	23,426,004	349,228	239,960	355,608	480,291	1,335,633	3,205,009	2,968,426	2,968,426	1,003,633	6,053,511	6,603,949							
Business receipts.....	21,853,108	11,076	198,084	261,368	475,647	1,230,122	3,104,627	2,910,091	2,910,091	1,003,633	6,053,511	6,603,949							
Total business deductions.....	19,425,247	195,484	153,084	283,624	344,148	1,170,171	2,682,869	2,688,562	2,688,562	5,387,530	5,695,046	5,695,046							
Costs of goods sold.....	9,269,133	* 1,300	* 3,155	* 11,354	* 76,736	* 209,739	961,478	756,909	3429,589	3444,866	3444,866	3444,866							
Salaries and wages.....	1,638,843	8,060	* 35,726	* 23,276	* 41,324	119,002	265,508	512,515	43,502	325,529	264,400	264,400							
Taxes paid.....	753,054	7,254	8,639	18,395	20,219	51,061	122,191	117,159	45,267	181,306	181,306	181,306							
Interest paid.....	382,878	6,756	* 11,217	* 1,017	* 124,34	34,048	24,740	59,900	17,080	68,309	147,337	147,337							
Depreciation.....	1,398,911	7,368	* 19,694	31,548	23,185	130,375	116,141	188,982	76,316	398,187	407,145	407,145							
Total net income (less deficit).....	388,813	94,657	84,363	157,274	179,261	654,793	305,208	340,706	1,062,912	1,574,982	1,574,982	1,574,982							
Net income.....	5,501,848	95,950	598,638	160,420	* 182,370	266,598	753,885	343,582	367,619	1,136,531	1,596,305	1,596,305							
Deficit.....	678,880	209,825	1,293	* 76,057	* 25,096	* 87,337	119,073	38,345	21,322	73,619	73,619	73,619							
Partnerships																			
Number of businesses.....	28,060	15,415	4,486	3,176	1,235	1,213	952	738	332	380	132	132							
Total receipts.....	74,128,883	1,283,895	271,558	574,859	482,024	952,349	1,635,849	2,601,832	2,535,376	8,185,755	55,605,385	55,605,385							
Business receipts.....	69,336,092	36,180	230,118	560,760	450,448	473,941	746,384	2,542,166	2,398,452	7,749,550	53,023,360	53,023,360							
Total business deductions.....	58,380,748	3,383,566	336,946	504,448	* 32,375	98,078	109,773	1,285,706	1,285,706	1,769,581	6,244,904	6,244,904							
Costs of goods sold.....	38,016,380	* 5,231	* 11,571	* 12,245	* 25,182	* 27,439	* 71,139	81,300	404,312	834,992	3,097,546	32,663,161							
Salaries and wages.....	1,321,877	128,440	8,628	17,941	9,766	18,545	43,795	72,020	65,810	314,285	606,990	606,990							
Taxes paid.....	1,681,748	187,096	* 27,167	* 9,474	* 3,932	* 9,270	* 21,675	34,702	53,373	116,372	175,417	175,417							
Interest paid.....	1,240,292	4,188,151	863,445	35,957	31,803	35,783	71,480	44,778	163,260	186,064	444,216	444,216							
Depreciation.....	18,551,160	-469,373	7,033	210,232	106,333	295,088	458,716	749,785	803,914	2,085,500	14,304,433	14,304,433							
Net income (less deficit).....	22,994,866	2,437,793	154,509	317,724	256,868	360,433	541,155	813,748	839,036	2,639,483	14,334,118	14,334,118							
Net income.....	4,443,207	2,907,166	* 147,477	* 107,492	* 150,535	* 65,346	* 82,439	* 63,962	35,121	553,983	329,685								
Nonfarm sole proprietorships																			
Number of businesses.....	127,358	87,451	26,058	8,031	3,550	1,084	882	229	47	** 27	**	**							
Total receipts.....	8,133,416	459,109	1,397,894	1,175,273	1,192,775	791,848	1,283,119	804,378	309,308	** 521,279	**	**							
Business receipts.....	8,133,416	697,793	957,531	1,032,966	1,070,054	723,087	1,079,484	717,988	303,232	** 463,319	**	**							
Total business deductions.....	7,262,974	1,615,598	175,065	95,566	282,068	155,586	308,984	272,002	59,701	** 86,013	**	**							
Costs of goods sold.....	374,235	7,494	14,659	51,439	119,644	22,767	57,605	35,574	14,170	** 28,038	**	**							
Salaries and wages.....	228,780	13,168	29,016	36,666	29,701	45,102	19,918	13,021	13,021	** 15,921	**	**							
Taxes paid.....	106,141	8,472	9,283	18,064	15,347	14,917	8,967	6,309	6,309	** 5,457	**	**							
Interest paid.....	645,329	63,285	72,109	165,789	81,287	53,938	67,947	42,499	27,196	** 34,777	**	**							
Depreciation.....	-237,605	440,355	142,280	217,469	122,721	68,957	201,577	109,601	236,667	86,410	9,287	** 57,980	**						
Net income (less deficit).....	874,963	175,067	553,312	75,189	75,189	78,856	111,841	25,431	32,972	34,800	** 79,988	**							
Net income.....	1,720,321	412,672	845,359	112,956						25,502	** 22,029	**							

Footnotes at end of table.

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000 under		\$100,000 under		\$250,000 under		\$500,000 under		\$1,000,000 under		\$2,500,000 under		\$5,000,000 under		\$10,000,000 under		\$50,000,000 or more	
		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$20,000,000	\$40,000,000	\$80,000,000	\$160,000,000	\$320,000,000	\$640,000,000	\$1,280,000,000	\$2,560,000,000	\$5,120,000,000	\$10,000,000,000
All businesses																			
Number of businesses.....	20,523	10,353	3,238	3,249	1,099	1,094	376	221	145	279	403								
Total receipts.....	715,189,885	2,564,574	204,417	543,980	394,557	772,831	526,164	892,235	1,207,788	7,748,956	700,295,508								
Business receipts.....	674,145,932	81,128	186,945	487,802	393,986	740,384	476,912	829,860	1,093,741	7,397,921	662,457,678								
Total business deductions.....	719,369,218	3,406,154	297,597	606,323	573,668	814,070	703,952	754,622	1,348,218	7,919,336	702,945,276								
Costs of goods sold.....	446,566,621	15,613	32,563	35,472	36,446	294,598	200,780	283,054	417,841	3,188,278	442,001,977								
Salaries and wages.....	25,146,153	81,737	7,863	53,745	24,671	68,552	41,615	53,411	103,432	730,981	23,320,148								
Taxes paid.....	19,737,234	81,546	3,100	25,392	18,237	54,626	22,299	30,659	44,605	181,247	19,275,523								
Interest paid.....	42,258,723	268,065	4,234	26,675	20,034	17,565	64,882	56,464	134,581	801,234	40,864,950								
Depreciation.....	50,061,972	786,612	123,988	148,155	194,872	61,273	199,282	76,517	245,591	1,175,616	47,050,066								
Net income (less deficit).....	-3,108,884	-763,905	-93,130	-82,601	-127,235	-36,518	-177,531	-138,937	-138,745	-130,926	-1,717,231								
Net income.....	20,257,259	730,946	26,571	79,104	111,645	63,281	49,149	171,961	75,104	848,853	18,100,643								
Deficit.....	23,366,143	1,494,851	119,700	141,704	238,880	99,799	226,679	33,024	213,849	97,779	19,817,874								
Corporations																			
Number of businesses.....	8,504	1,982	1,719	2,067	876	1,094	266	144	144	95	192								
Total receipts.....	560,857,066	1,709,920	104,760	411,458	313,149	772,831	353,852	610,128	546,249	546,249	553,354,405								
Business receipts.....	521,188,492	11,510	87,319	357,676	274,324	740,384	355,755	547,753	506,361	506,361	516,560,113								
Total business deductions.....	566,004,187	2,816,872	105,476	420,981	270,512	814,070	343,863	558,006	543,644	543,644	557,506,385								
Costs of goods sold.....	324,140,437	13,179	5,467	33,817	17,747	284,598	125,179	237,334	241,366	241,366	322,062,070								
Salaries and wages.....	23,865,518	241,066	7,863	53,617	19,679	68,552	41,615	52,266	51,250	51,250	258,334								
Taxes paid.....	18,920,930	81,109	2,506	21,083	12,382	54,626	21,598	26,092	31,905	31,905	18,578,341								
Interest paid.....	38,760,041	162,850	973	17,281	11,988	17,565	16,088	43,668	27,621	27,621	152,713								
Depreciation.....	45,565,094	736,754	21,530	32,854	36,630	61,273	25,840	65,851	46,103	46,103	44,276,656								
Net income (less deficit) [1].....	-4,710,442	-1,104,782	-716	9,829	54,100	-36,518	13,021	97,671	97,671	97,671	-3,736,403								
Net income.....	14,483,083	57,648	12,909	33,402	84,693	63,281	23,583	46,045	32,281	23,279	13,591,961								
Deficit.....	19,193,525	1,162,430	13,625	43,231	30,593	99,799	13,521	33,024	29,330	13,608	17,628,364								
C corporations [2]																			
Number of businesses.....	5,572	** 3,227	**	** 1,437	**	304	146	133	63	84	179								
Total receipts.....	555,335,436	** 1,770,197	**	** 432,496	**	260,438	219,382	569,643	495,745	2,406,479	549,201,055								
Business receipts.....	516,482,045	** 96,931	**	** 350,087	**	236,148	203,071	505,241	456,551	2,202,567	512,311,450								
Total business deductions.....	560,677,456	** 2,912,945	**	** 449,950	**	275,200	221,746	552,682	496,187	2,333,326	553,435,420								
Costs of goods sold.....	319,808,752	** 18,646	**	** 22,590	**	21,467	70,401	232,984	229,501	948,000	318,265,153								
Salaries and wages.....	23,488,729	** 248,602	**	** 52,771	**	37,413	20,864	45,034	40,414	245,869	22,797,762								
Taxes paid.....	18,856,620	** 83,474	**	** 24,203	**	27,018	17,350	20,233	30,454	85,754	18,568,104								
Interest paid.....	38,698,399	** 163,355	**	** 6,731	**	6,870	15,731	37,114	37,114	134,120	38,298,342								
Depreciation.....	45,439,484	** 757,738	**	** 39,528	**	28,296	21,005	56,813	39,087	245,444	44,251,575								
Net income (less deficit).....	-4,623,188	** -1,142,178	**	** -17,760	**	-14,782	-2,640	-3,871	-442	72,516	-3,814,030								
Net income.....	14,125,843	** 25,717	**	** 33,877	**	7,761	10,881	26,735	24,319	197,685	13,798,869								
Deficit.....	19,049,031	** 1,167,894	**	** 51,637	**	22,544	13,521	30,606	24,761	125,168	17,612,900								

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000	
		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	
S corporations																			
Number of businesses.....	2,932	** 474	** 41,813	** 1,842	** 8,677	** 23	** 141	** 180,416	** 178,321	** 28,911	** 20,525	** 7,759	** 134,469	** 120	11	7	11	13	
Total receipts.....	5,521,630	** 41,813	** 402,882	** 8,677	** 326,731	** 23	** 141	** 180,416	** 178,321	** 28,911	** 20,525	** 7,759	** 512,383	** 134,469	60,484	50,504	273,835	4,153,350	
Business receipts.....																			
Total business deductions.....																			
Costs of goods sold.....	4,331,885	** 474	** 41,813	** 1,842	** 8,677	** 23	** 141	** 180,416	** 178,321	** 28,911	** 20,525	** 7,759	** 134,469	** 120	11	7	11	13	
Salaries and wages.....	176,789	** 23	** 23	** 23	** 23	** 23	** 23	** 23	** 23	** 23	** 23	** 23	** 134,469	** 120	11	7	11	13	
Taxes paid.....	64,310	** 141	** 141	** 141	** 141	** 141	** 141	** 141	** 141	** 141	** 141	** 141	** 134,469	** 120	11	7	11	13	
Interest paid.....	61,642	** 468	** 468	** 468	** 468	** 468	** 468	** 468	** 468	** 468	** 468	** 468	** 134,469	** 120	11	7	11	13	
Depreciation.....	125,610	** 541	** 541	** 541	** 541	** 541	** 541	** 541	** 541	** 541	** 541	** 541	** 134,469	** 120	11	7	11	13	
Total net income (less deficit).....	212,746	** 34,736	** 34,736	** 34,736	** 34,736	** 34,736	** 34,736	** 34,736	** 34,736	** 34,736	** 34,736	** 34,736	** 134,469	** 120	11	7	11	13	
Net income.....	357,240	** 42,897	** 42,897	** 42,897	** 42,897	** 42,897	** 42,897	** 42,897	** 42,897	** 42,897	** 42,897	** 42,897	** 134,469	** 120	11	7	11	13	
Deficit.....	144,494	** 8,161	** 8,161	** 8,161	** 8,161	** 8,161	** 8,161	** 8,161	** 8,161	** 8,161	** 8,161	** 8,161	** 134,469	** 120	11	7	11	13	
Partnerships																			
Number of businesses.....	2,491																		
Total receipts.....	154,090,898	786,864	* 40,622	* 33,787	* 117,261	* 31,391	* 132,957	* 120,904	* 120,904	* 120,904	* 120,904	* 120,904	* 120,904	* 120,904	* 120,904	* 120,904	* 120,904	* 120,904	
Business receipts.....																			
Total business deductions.....																			
Costs of goods sold.....	153,138,428	500,881	* 405,951	* 312,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	* 132,957	
Salaries and wages.....	122,395,760	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	* 736	
Taxes paid.....	1,480,635	* 671	0	0	* 317	* 255	* 3,261	* 9,394	* 38,141	* 102,458	* 34,128	* 361,471	* 92,285	* 87,068	* 180,863	* 11,406	* 26,766	** 213,322	
Interest paid.....	815,815																		
Depreciation.....	3,490,971																		
Net income (less deficit).....	4,463,140																		
Net income.....	1,586,223																		
Deficit.....	5,718,204																		
Nonfarm sole proprietorships																			
Number of businesses.....	9,528	7,553	974	984	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total receipts.....	241,921	67,790	59,035	98,735	* 2,101	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Business receipts.....																			
Total business deductions.....																			
Costs of goods sold.....	226,603	88,401	59,164	64,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Salaries and wages.....	30,424	1,698	27,073	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Taxes paid.....	489	120	339	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest paid.....	7,711	7,599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation.....	33,738	15,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net income (less deficit).....	15,335	-20,594	-129	34,296	* 472	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net income.....	55,972	19,025	230	34,296	* 186	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deficit.....	40,637	39,619	359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,

and Business Receipt Size, Tax Year 2003—Continued

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

Form of business, item	Total	Construction										\$50,000,000 or more (55)	
		\$25,000 under		\$100,000 under		\$250,000 under		\$500,000 under		\$1,000,000 under			
		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$20,000,000	\$50,000,000		
All businesses	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)		
Number of businesses	3,307,868	1,482,188	893,055	392,048	207,631	139,905	109,590	42,494	22,209	16,514	2,223		
Total receipts	1,519,215,932	16,386,764	46,378,216	63,252,876	74,318,338	99,563,647	171,007,269	149,164,184	151,960,214	317,699,599	429,283,817		
Business receipts	1,496,771,425	12,762,034	48,304,255	62,675,729	73,780,490	98,604,693	169,617,959	147,848,454	150,385,272	314,768,747	420,023,712		
Total business deductions	1,447,735,065	13,254,078	34,312,262	55,436,190	69,580,403	95,286,143	165,951,288	144,974,738	148,888,251	307,658,180	412,403,533		
Costs of goods sold	1,055,805,501	1,429,051	11,886,234	26,743,511	35,719,520	56,281,245	110,086,598	105,018,218	114,709,677	255,905,851	338,043,595		
Salaries and wages	94,956,277	389,020	2,883,096	421,058	7,673,767	10,091,278	12,562,028	15,767,392	8,230,991	11,187,811	15,971,187		
Taxes paid	23,822,752	268,056	1,127,210	1,647,099	2,329,695	4,014,676	7,755,996	2,795,762	4,163,520	4,299,662			
Interest paid	13,282,156	779,683	400,307	724,716	752,552	1,018,695	1,366,024	1,008,527	906,412	1,565,231	4,763,001		
Depreciation	30,255,046	1,028,243	2,481,772	2,597,252	2,656,727	2,913,267	3,820,525	2,679,129	2,785,291	4,566,388	4,726,453		
Net income (less deficit)	74,546,305	3,986,727	12,431,656	7,954,422	4,961,023	4,440,269	5,242,977	4,443,488	2,839,178	10,552,447	17,594,105		
Net income	10,140,282	9,144,621	13,727,022	9,444,212	6,866,085	6,535,851	8,448,862	6,685,219	5,271,131	13,305,325	21,971,925		
Deficit	26,853,947	5,157,894	1,295,366	1,489,790	1,905,062	2,095,582	3,205,885	2,241,720	2,752,877	4,377,819			
Corporations													
Number of businesses	676,120	104,046	95,968	128,025	99,713	93,634	84,420	35,987	18,757	13,807	1,764		
Total receipts	1,147,627,639	2,634,884	6,083,755	22,136,584	36,902,255	67,967,079	132,808,502	127,145,553	127,498,754	263,269,468	361,180,806		
Business receipts	1,128,834,453	492,971	5,764,445	21,744,181	36,276,183	67,074,160	131,644,930	126,018,779	126,504,111	260,780,645	352,534,048		
Total business deductions	1,118,068,122	3,634,491	5,652,777	21,022,134	35,725,944	66,193,686	129,720,859	124,103,409	126,247,747	256,913,699	348,852,556		
Costs of goods sold	832,053,060	246,828	1,894,706	9,507,699	18,054,764	37,736,982	83,713,091	88,159,762	96,278,561	210,984,279	286,476,387		
Salaries and wages	63,567,509	157,687	391,026	1,804,316	3,845,804	7,121,062	10,858,532	8,445,109	7,197,419	9,735,952	14,010,621		
Taxes paid	20,825,546	169,427	177,028	600,482	1,102,270	1,907,570	3,550,785	2,587,482	2,643,780	3,961,305	4,088,437		
Interest paid	9,720,872	313,555	100,211	342,121	368,831	734,961	1,000,822	781,759	687,157	1,209,537	4,181,919		
Depreciation	21,284,039	203,216	332,672	841,065	1,124,112	1,974,250	3,051,714	2,440,072	2,584,794	4,264,378	4,467,378		
Net income (less deficit) [1]	32,071,151	278,193	477,010	1,240,001	1,170,197	1,893,858	3,224,846	3,274,199	1,408,655	6,799,626	12,850,950		
Net income	50,482,555	1,735,222	944,529	2,105,967	2,463,587	3,630,818	5,556,623	5,010,741	3,330,087	8,940,418	16,724,563		
Deficit	18,411,404	2,013,415	467,519	865,966	1,293,390	1,736,960	2,361,777	1,776,541	1,321,431	2,140,793	3,873,612		
C corporations [2]													
Number of businesses	227,571	35,568	28,827	37,366	30,709	33,232	30,671	16,389	8,819	5,348	641		
Total receipts	524,861,825	1,603,910	1,977,128	6,587,944	11,627,141	23,625,173	49,688,057	57,423,981	60,382,497	100,789,850	211,156,142		
Business receipts	511,671,406	153,533	1,780,462	6,362,339	11,390,575	23,123,053	48,949,470	56,829,184	59,687,815	99,509,724	203,874,752		
Total business deductions	51,847,972	2,108,850	2,043,455	6,648,495	11,738,410	23,799,000	49,853,869	57,590,680	60,263,172	100,235,945	204,142,852		
Costs of goods sold	37,094,116	96,481	642,999	2,899,110	5,993,015	13,504,696	31,054,296	38,695,599	44,512,058	80,986,429	155,799,344		
Salaries and wages	28,785,223	65,797	163,072	677,122	1,230,893	2,384,520	4,057,838	3,984,727	3,246,371	3,622,147	9,352,736		
Taxes paid	10,039,575	83,814	74,707	225,505	387,813	715,076	1,431,335	1,389,762	1,412,249	1,657,080	2,662,233		
Interest paid	5,957,358	135,616	45,187	96,844	116,224	301,866	357,328	357,328	592,712	1,281,098	3,574,251		
Depreciation	10,708,210	93,784	111,401	302,742	442,022	918,637	1,471,983	1,378,652	1,655,657	1,961,926	2,745,955		
Net income (less deficit)	6,384,037	-506,209	-67,202	-60,714	-166,905	-174,167	-168,023	-165,575	-117,201	548,399	7,007,231		
Net income	16,589,062	416,904	141,382	293,053	283,435	572,442	866,790	873,966	954,457	1,720,593	10,454,039		
Deficit	10,225,025	923,113	208,584	355,767	460,340	746,609	1,034,813	1,039,541	837,256	1,172,194	3,446,808		

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000		
		(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	
S corporations																				
Number of businesses.....	448,549	68,478	67,141	90,659	69,004	60,402	53,749	19,597	9,938	8,458	1,123									
Total receipts.....	622,765,814	1,030,974	4,106,627	15,548,640	25,275,114	44,341,905	83,120,445	69,721,572	67,116,256	162,479,618	150,024,664									
Business receipts.....	617,163,047	339,338	3,983,883	15,381,342	24,885,608	43,951,108	82,655,460	69,189,595	66,806,256	161,270,921	148,559,296									
Total business deductions.....	599,388,393	1,525,641	3,609,322	14,373,639	23,932,084	42,394,686	79,866,969	66,512,729	65,984,575	156,678,024	144,710,703									
Costs of goods sold.....	454,958,943	150,347	1,251,707	6,608,589	12,061,750	24,232,286	52,688,794	49,464,162	50,766,504	130,087,851	127,076,953									
Salaries and wages.....	34,782,286	91,871	227,955	1,127,194	2,614,910	4,736,542	6,800,694	4,460,381	3,951,048	6,113,805	4,657,886									
Taxes paid.....	10,785,971	85,612	102,321	374,977	714,458	1,192,494	2,159,450	1,197,700	1,231,530	2,304,225	1,423,204									
Interest paid.....	3,763,514	177,939	221,271	538,323	682,901	1,055,613	1,579,721	1,061,420	1,303,685	2,302,840	1,721,423									
Depreciation.....	10,675,829	108,433	228,016	544,212	1,300,715	1,337,102	2,068,025	3,402,869	3,439,774	1,291,484	6,251,227	5,843,719								
Total net income (less deficit).....	25,707,114	33,983,492	1,318,318	803,147	1,810,914	2,170,152	3,058,375	4,729,833	4,136,775	2,375,630	7,219,825	6,270,524								
Net income.....	1,900,302	258,935	510,198	833,050	980,350	1,326,963	1,697,000	1,084,176	968,599	426,805										
Partnerships																				
Number of businesses.....	140,495	19,264	23,156	17,890	12,451	11,484	4,354	2,805	2,552	456										
Total receipts.....	195,767,896	1,603,782	1,131,435	3,992,965	6,598,986	8,779,951	18,541,720	15,150,895	19,935,062	52,135,133	67,897,968									
Business receipts.....	192,116,585	1,209,965	1,076,784	3,808,321	6,486,200	8,315,982	14,961,929	19,654,763	51,689,104	67,284,821										
Total business deductions.....	182,750,133	1,694,643	983,342	3,566,804	5,996,376	8,115,363	17,58,365	12,287,565	18,606,210	48,555,291	63,351,035									
Costs of goods sold.....	147,031,542	93,697	395,862	1,624,688	3,446,365	5,582,184	13,337,773	11,840,057	16,160,893	43,106,192	51,389,830									
Salaries and wages.....	63,672	35,918	274,704	428,103	548,528	891,821	522,681	484,394	1,142,286	1,947,759										
Taxes paid.....	40,793	16,326	58,298	83,895	110,308	192,415	86,584	112,517	187,937	212,301										
Interest paid.....	2,252,703	358,202	25,320	78,429	118,212	148,914	239,925	193,906	193,056	323,402	579,338									
Depreciation.....	43,922	58,777	127,158	206,540	164,521	272,211	105,631	141,568	243,819	257,698										
Net income (less deficit).....	13,562,188	156,345	433,290	631,396	686,889	997,663	895,317	1,307,351	1,730,027	4,239,868	5,236,945									
Net income.....	18,465,140	233,772	755,667	920,983	907,845	1,622,580	1,622,580	422,034	381,609	593,826	499,281									
Nonfarm sole proprietorships																				
Number of businesses.....	2,491,243	1,332,061	777,823	240,867	90,028	33,820	13,686	2,153	647	155	* 3									
Total receipts.....	175,820,397	12,148,098	39,463,026	37,123,327	31,018,097	22,816,617	19,667,047	6,867,746	4,226,398	2,294,998	* 205,043									
Business receipts.....	175,820,397	12,148,098	39,463,026	37,123,327	30,847,250	27,858,533	20,987,094	18,646,927	6,563,764	4,044,294	2,188,920	* 198,942								
Total business deductions.....	146,916,810	7,924,944	1,088,526	9,597,666	15,611,124	14,218,391	12,982,079	12,981,734	5,018,399	3,270,223	1,815,380	* 177,378								
Costs of goods sold.....	76,720,889	167,881	2,456,152	5,594,156	5,817,371	4,882,438	4,017,039	1,232,507	549,178	309,573	12,807									
Salaries and wages.....	25,048,903	1,895,813	57,836	227,704	468,430	460,934	311,817	81,950	39,465	14,278										
Taxes paid.....	1,308,561	107,926	274,776	301,166	265,509	134,820	131,277	32,872	32,292											
Depreciation.....	7,349,163	781,105	2,090,323	1,629,029	1,326,075	774,496	466,600	133,426	58,929	57,803	* 1,377									
Net income (less deficit).....	28,912,966	4,230,146	11,798,301	6,276,131	3,159,430	1,010,468	1,010,468	293,982	182,104	106,780	* 6,101									
Net income.....	32,452,557	5,898,712	12,548,721	6,582,578	3,481,500	1,987,188	1,229,659	367,127	211,017	125,039	11,017									
Deficit.....	3,539,591	1,668,567	750,420	306,447	322,070	137,665	219,191	83,145	28,912	28,912	* 4,916									

Footnotes at end of table.

Integrated Business Data, 2003

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	Manufacturing										\$50,000,000 or more (66)
		\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$10,000,000 under \$50,000,000	\$10,000,000 under \$50,000,000	
All businesses												
Number of businesses.....	630,668	256,290	99,279	69,155	43,895	48,035	48,507	23,913	17,080	17,847	6,666	
Total receipts.....	6,183,040,355	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Business receipts.....	5,725,056,979	5,591,438	5,275,321	12,518,371	15,684,148	34,372,321	33,722,321	78,157,092	87,307,006	121,636,181	382,520,751	5,438,937,676
Total business deductions.....	5,725,056,979	1,747,349	5,167,815	11,846,457	15,326,452	33,722,321	33,722,321	85,527,998	87,632,687	119,673,627	375,712,425	4,998,195,661
Costs of goods sold.....	8,753,031	5,460,257	12,677,179	16,256,323	34,908,747	79,822,478	87,632,687	121,515,237	121,515,237	378,152,354	5,282,871,483	
Salaries and wages.....	705,412	1,742,978	6,402,539	16,670,366	46,550,648	54,883,732	80,218,289	80,218,289	80,218,289	262,726,963	3,822,115,288	
Taxes paid.....	400,742,246	430,434	1,667,000	2,391,467	4,695,269	8,275,216	8,623,839	10,566,247	10,566,247	30,430,082	332,283,804	
Interest paid.....	109,894,754	107,604	362,230	542,110	1,075,903	2,350,379	2,389,689	2,389,689	2,389,689	7,655,186	92,195,022	
Depreciation.....	180,510,640	245,879	94,400	241,347	389,993	438,872	1,050,203	1,058,824	1,058,824	1,440,457	4,763,416	
Net income (less deficit).....	227,079,859	658,393	368,566	668,334	758,735	1,199,243	2,678,279	2,835,476	2,835,476	4,141,121	12,440,843	
Net income.....	216,408,563	-2,843,330	-159,350	-136,580	-535,054	-502,094	-150,338	-411,514	-411,514	902,163	5,980,580	
Deficit.....	328,324,064	1,083,577	1,307,104	1,042,996	1,823,664	3,758,743	3,264,019	5,491,133	18,385,153	289,364,606	12,404,563	
Corporations												
Number of businesses.....	281,239	31,583	38,335	30,674	39,193	43,352	21,482	15,495	15,945	5,761		
Total receipts.....	5,642,551,645	1,955,801	7,078,385	10,952,530	28,401,485	71,449,837	78,503,143	110,319,504	139,037,075	4,992,389,274		
Business receipts.....	5,194,506,715	1,848,345	6,861,198	10,611,426	27,766,524	70,261,019	77,026,401	108,564,143	133,031,641	4,558,346,116		
Total business deductions.....	5,509,877,426	5,108,868	2,725,143	7,841,512	11,758,853	28,970,888	72,044,429	78,951,257	109,981,308	335,032,882		
Costs of goods sold.....	3,691,657,743	296,498	780,746	3,055,884	4,494,681	13,501,525	41,712,460	48,713,975	72,079,720	229,605,016		
Salaries and wages.....	379,342,357	873,465	301,783	913,085	1,610,620	3,732,804	7,207,041	7,710,119	9,550,515	27,777,217	319,665,708	
Taxes paid.....	102,750,593	184,874	71,208	240,318	436,073	988,001	2,245,266	2,258,314	2,258,314	7,326,764	86,180,530	
Interest paid.....	175,745,011	168,599	61,824	154,763	326,847	349,562	927,982	985,060	1,280,598	4,119,156	167,410,609	
Depreciation.....	215,745,051	200,356	163,422	385,311	488,404	1,028,680	2,311,685	2,619,889	3,813,479	11,503,070	193,110,174	
Net income (less deficit) [1].....	189,757,159	-2,503,784	-745,819	-745,819	-745,819	-547,854	-303,726	-359,083	-359,083	5,531,653	189,102,441	
Net income.....	287,766,966	1,126,893	216,602	457,135	458,157	1,308,307	1,318,896	1,382,823	4,980,125	16,077,915		
Deficit.....	98,009,838	3,630,676	962,421	1,202,816	1,228,112	1,856,161	3,489,623	3,182,907	3,881,158	10,541,262	68,034,702	
C corporations [2]												
Number of businesses.....	131,433	11,465	16,772	14,985	18,248	20,922	12,301	7,703	8,038	4,225		
Total receipts.....	5,128,468,827	2,034,409	827,034	3,134,614	5,488,192	13,591,937	34,661,645	43,987,887	55,514,100	178,043,435	4,791,195,374	
Business receipts.....	4,684,925,264	67,889	694,087	2,995,475	5,172,055	13,046,414	33,870,538	42,870,288	54,126,135	173,183,892	4,358,944,470	
Total business deductions.....	5,017,051,143	4,577,811	1,479,546	3,904,342	6,140,422	14,588,035	36,100,133	45,501,614	56,696,141	181,491,527	4,666,571,222	
Costs of goods sold.....	3,348,413,436	171,732	318,373	1,355,021	2,174,057	6,832,953	20,204,682	27,086,444	36,188,094	120,261,202	3,133,337,877	
Salaries and wages.....	339,115,695	848,445	230,757	499,691	852,753	1,829,291	3,583,095	4,374,801	5,115,395	15,050,962	306,730,504	
Taxes paid.....	91,725,842	143,984	40,020	123,934	224,573	516,939	1,142,733	1,386,474	1,488,704	3,927,609	82,760,871	
Interest paid.....	171,071,485	149,336	40,216	87,834	181,056	455,995	626,311	669,918	676,311	1,761,108	165,689,979	
Depreciation.....	198,650,995	148,985	84,808	165,149	238,719	485,167	1,246,083	1,517,193	1,914,096	6,541,685	187,309,210	
Net income (less deficit).....	164,986,680	-2,463,864	-652,482	-768,866	-649,087	-986,681	-1,461,162	-1,511,143	-1,777,124	-3,027,646	177,719,816	
Net income.....	255,796,379	786,744	66,175	153,904	151,551	345,602	734,251	1,030,196	1,751,028	5,906,776	244,870,151	
Deficit.....	90,809,699	3,250,608	718,657	923,700	800,638	1,342,283	2,225,403	2,541,338	2,922,242	8,934,423	67,150,335	

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000		
		Under	\$25,000	under	\$250,000	under	\$500,000	under	\$1,000,000	under	\$2,500,000	under	\$5,000,000	under	\$10,000,000	under	\$50,000,000	under	\$50,000,000	
S corporations																				
Number of businesses.....	149,806	22,644	20,118	21,563	15,689	20,944	22,430	9,182	7,792	34,15,257	54,805,404	160,393,640	7,907	1,536						
Total receipts.....	514,083,018	415,200	1,128,767	3,943,772	5,464,338	14,809,549	36,813,192	34,15,257	54,438,008	159,847,709	199,451,646	199,451,646	199,451,646	201,193,900						
Business receipts.....	509,581,451	118,223	1,154,258	3,862,513	5,439,371	14,720,109	34,15,257	34,15,257	54,15,750	153,54,145	190,882,963	190,882,963	190,882,963	190,882,963						
Total business deductions.....	492,826,283	529,057	1,245,597	3,937,170	5,618,431	14,382,853	35,944,287	33,449,644	53,294,817	21,507,778	21,627,531	35,911,626	109,343,814	143,579,361	143,579,361	143,579,361				
Costs of goods sold.....	343,244,308	124,765	462,372	1,697,862	2,320,625	6,688,573	11,903,514	3,335,318	4,435,120	12,726,255	12,726,255	12,726,255	12,726,255	12,726,255	12,726,255					
Salaries and wages.....	40,226,663	25,020	71,025	413,394	757,867	1,102,533	451,062	881,840	1,370,540	3,389,154	3,419,659	3,419,659	3,419,659	3,419,659						
Taxes paid.....	11,024,751	40,890	31,187	116,384	211,500	471,997	338,749	590,680	1,102,676	1,102,676	1,102,676	1,102,676	1,102,676	1,102,676						
Interest paid.....	4,673,527	19,263	21,608	66,929	97,116	168,506	543,514	1,145,602	448,827	1,157,426	1,152,059	2,270,181	8,559,289	11,382,625	11,382,625	11,382,625				
Depreciation.....	16,054,456	51,470	78,613	221,162	24,186	-120,868	1,753,628	2,451,646	982,705	303,231	306,606	1,753,628	3,229,096	10,166,138	12,266,992	12,266,992				
Total net income (less deficit).....	24,770,479	-39,920	-93,337	340,148	150,427	243,764	427,474	513,878	279,046	279,046	279,046	279,046	641,568	884,367	884,367					
Net income.....	31,970,618	380,068	7,200,139										985,916	1,606,839						
Deficit.....																				
Partnerships																				
Number of businesses.....	40,347	9,653	8,058	5,991	3,633	4,009	2,913	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	
Total receipts.....	518,460,343	1,643,104	397,653	1,400,267	1,314,961	2,789,739	4,704,117	5,658,822	10,612,563	42,460,716	446,548,402									
Business receipts.....	508,521,897	62,511	397,103	944,750	1,298,169	2,774,710	4,634,609	6,447,704	10,405,370	41,165,784	439,549,545									
Total business deductions.....	498,613,942	2,226,599	545,406	1,349,905	1,562,812	3,039,905	4,806,901	6,714,611	10,824,738	42,129,842	425,417,298									
Costs of goods sold.....	395,345,604	76,540	131,021	510,233	647,834	1,619,756	2,918,313	7,660,594	7,660,594	32,368,842	344,698,050									
Salaries and wages.....	18,482,856	481,970	* 10,429	210,191	159,930	349,312	602,769	619,428	904,258	2,526,271	12,618,096									
Taxes paid.....	6,766,456	9,875	3,845	37,736	25,055	53,062	87,583	87,714	132,337	314,758	60,144,92									
Interest paid.....	4,502,578	61,655	12,858	14,828	20,723	50,051	86,575	103,160	173,060	632,830	3,346,838									
Depreciation.....	10,318,539	276,179	81,997	59,666	77,778	79,615	144,614	154,826	307,089	916,070	8,220,695									
Net income (less deficit).....	24,173,281	-4,19,277	-146,190	55,217	-247,098	-233,383	-93,516	-116,148	-201,771	413,818	25,161,628									
Net income.....	37,246,971	1,131,518	62,047	165,316	68,472	209,794	279,789	359,217	486,462	2,256,893	32,227,463									
Deficit.....	13,073,689	1,550,795	208,236	110,099	315,570	443,177	373,305	475,365	688,233	1,843,075	7,065,835									
Nonfarm sole proprietorships																				
Number of businesses.....	309,082	207,218	59,638	24,829	9,588	4,833	2,242	579	103	** 51	** 51									
Total receipts.....	22,028,367	1,498,725	2,922,367	4,039,719	3,416,657	3,181,097	3,218,052	2,024,675	704,114	** 1,022,960	** 1,022,960									
Business receipts.....	19,558,407	1,419,564	2,189,708	3,485,836	2,934,658	2,901,954	2,971,148	1,986,819	699,191	** 989,530	** 989,530									
Total business deductions.....	10,306,608	332,374	831,211	1,707,633	1,280,024	1,549,075	1,983,767	1,431,444	477,975	** 753,105	** 753,105									
Costs of goods sold.....	2,917,233	23,452	118,222	543,724	620,917	613,153	465,406	294,292	111,474	** 126,584	** 126,584									
Salaries and wages.....	2,630,501	15,425	19,718	84,176	80,982	54,840	56,840	24,351	9,678	** 13,664	** 13,664									
Taxes paid.....	1,055,869	181,858	123,147	222,357	192,553	90,948	141,980	20,604	6,798	** 11,430	** 11,430									
Depreciation.....	2,478,123	79,731	732,559	553,883	481,999	279,143	246,904	60,781	20,543	** 21,703	** 21,703									
Net income (less deficit).....	3,310,097	564,658	804,928	516,367	305,563	273,058	80,979	24,546	4,967	** 35,119	** 35,119									
Net income.....	831,974	484,927	72,269	130,771	34,368	26,420	26,153	17,282	19,579	** 20,226	** 20,226									
Deficit.....																				

Footnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000 under		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$2,500,000		\$2,500,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$50,000,000		\$50,000,000 or more											
		\$25,000	Under \$100,000	\$250,000	under \$500,000	\$1,000,000	under \$2,500,000	\$2,500,000	under \$5,000,000	\$5,000,000	under \$10,000,000	\$10,000,000	under \$50,000,000	\$50,000,000	under \$100,000	\$100,000	under \$250,000	\$250,000	under \$500,000	\$500,000	under \$1,000,000	\$1,000,000	under \$2,500,000	\$2,500,000	under \$5,000,000	\$5,000,000	under \$10,000,000	\$10,000,000	under \$50,000,000
All businesses	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)																		
Number of businesses.....	3,850,633	2,137,672	544,226	346,096	257,775	199,817	180,459	81,031	46,849	45,938	10,770																		
Total receipts.....	6,529,996,825	18,405,134	29,191,153	57,078,370	92,963,097	141,987,568	289,474,927	287,335,350	325,436,640	1,042,231,380	4,245,873,239																		
Business receipts.....	6,384,553,521	12,089,159	28,579,653	56,171,813	92,029,101	140,791,854	286,522,397	284,175,015	321,673,683	1,027,825,771	4,134,495,065																		
Total business deductions.....	6,402,002,286	20,508,118	26,407,008	53,739,963	89,903,723	138,707,032	285,882,465	282,946,739	320,830,233	1,027,280,134	4,155,646,922																		
Costs of goods sold.....	4,967,523,454	4,784,266	11,824,010	29,800,972	55,390,314	91,432,155	211,372,500	245,972,864	837,148,974	3,275,897,163																			
Salaries and wages.....	462,274,193	741,953	947,616	3,563,735	7,741,449	12,176,972	23,431,390	22,372,811	24,396,217	66,843,798	300,038,250																		
Taxes paid.....	80,872,551	389,235	500,554	1,236,554	1,950,878	2,925,600	5,320,622	4,775,246	4,532,400	11,179,633	48,061,830																		
Interest paid.....	51,773,244	329,206	362,249	619,843	960,456	1,191,198	1,965,161	1,772,460	1,924,600	5,222,628																			
Depreciation.....	94,982,981	1,002,940	1,070,640	1,215,892	1,547,171	1,912,930	3,307,619	3,179,173	3,224,391	8,685,927	69,836,298																		
Net income (less deficit).....	141,394,472	1,439,877	2,785,431	3,385,120	3,137,160	3,241,118	4,337,360	6,205,907	4,867,906	16,196,418	95,798,178																		
Net income.....	201,795,455	9,316,838	5,621,005	5,887,223	5,800,312	6,651,941	8,876,494	9,218,982	7,888,828	22,844,368	119,889,364																		
Deficit.....	60,400,983	7,877,062	2,835,574	2,502,103	2,663,152	3,410,823	4,539,135	3,013,074	3,020,920	6,847,951	23,891,188																		
Corporations																													
Number of businesses.....	975,011	138,049	114,770	141,029	141,077	136,498	142,635	68,136	41,767	40,898	10,151																		
Total receipts.....	3,985,010	7,382,638	24,141,808	52,383,872	98,021,267	231,445,648	243,125,364	291,002,984	904,289,689	3,880,223,724																			
Business receipts.....	5,601,105,942	843,535	6,835,570	23,280,555	51,600,638	96,959,093	228,871,803	240,164,150	287,543,627	891,974,364	3,773,032,608																		
Total business deductions.....	5,631,362,037	4,678,185	8,028,479	52,302,875	97,153,049	229,669,247	239,511,998	286,910,606	891,976,063	3,796,924,378																			
Costs of goods sold.....	4,320,441	652,520	3,420,441	11,987,337	29,491,124	60,729,467	160,856,370	176,311,926	218,910,553	725,757,980	2,964,331,466																		
Salaries and wages.....	421,654,711	265,641	457,561	1,964,194	5,079,471	9,094,135	19,457,841	19,660,233	22,220,814	58,636,692	284,118,127																		
Taxes paid.....	73,662,968	186,271	171,631	668,031	1,279,363	2,193,535	4,554,049	4,306,959	4,207,466	10,122,195	45,973,467																		
Interest paid.....	46,478,485	86,040,682	137,752	313,708	551,294	750,973	811,856	1,554,390	1,469,086	1,689,183	4,444,642																		
Depreciation.....	117,372,936	2,804,229	-647,256	35,319	138,779	1,000,128	2,470,105	5,384,954	4,277,845	13,409,817	88,499,017																		
Net income (less deficit) [1].....	163,010,916	4,687,532	836,177	1,483,433	1,486,169	1,985,566	2,630,201	3,753,432	6,223,537	7,780,049	18,875,817	110,194,507																	
Net income.....	45,637,980	1,883,303																											
Deficit.....	35,104,301	1,060,043																											
C corporations [2]																													
Number of businesses.....	407,828	51,833	44,978	52,518	55,094	58,543	68,786	34,233	19,286	17,915	4,643																		
Total receipts.....	3,980,535,646	2,428,483	2,887,954	9,259,122	20,970,011	42,418,527	112,077,658	121,337,103	136,110,652	375,243,362	3,157,002,774																		
Business receipts.....	3,867,662,998	287,356	2,640,077	8,792,246	20,567,829	41,641,104	110,555,852	119,841,923	134,123,886	369,527,945	3,059,684,778																		
Total business deductions.....	3,915,426,987	2,952,123	3,401,263	9,669,793	21,283,305	42,976,730	112,733,543	121,271,066	135,989,367	374,172,759	3,090,597,037																		
Costs of goods sold.....	2,976,577,566	265,212	1,350,125	12,171,961	26,241,688	75,155,528	88,068,621	101,389,732	129,086,662	246,950,503,507	2,369,503,507																		
Salaries and wages.....	305,538,679	155,548	271,804	911,571	1,988,010	3,857,822	9,802,190	10,748,320	2,389,949	2,194,552	242,106,571																		
Taxes paid.....	51,435,240	81,587	81,402	284,047	481,796	978,689	2,389,949	2,194,552	2,256,657	4,677,814	38,009,748																		
Interest paid.....	37,981,943	60,178	43,755	106,865	161,331	354,050	787,892	718,016	822,073	2,147,807	32,780,177																		
Depreciation.....	70,098,714	38,483	90,255	208,673	288,162	635,640	1,519,047	1,386,105	1,386,105	1,581,279	60,385,928																		
Net income (less deficit).....	68,643,431	-526,406	-513,311	-411,047	-323,689	-568,801	-714,458	-714,458	-714,458	-714,458	109,206	1,07,504																	
Net income.....	103,747,733	533,637	176,754	364,212	467,018	831,780	1,619,145	1,556,318	1,556,318	1,556,318	1,556,318	4,965,053	4,965,053																
Deficit.....	35,104,301	1,060,043	690,065	775,259	790,707	1,390,581	2,333,603	1,508,861	1,771,802	3,889,159	20,894,221																		

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	Wholesale and retail trade						\$10,000,000 under \$50,000,000 or more	
		\$25,000		\$100,000 under \$250,000		\$250,000 under \$500,000			
		Under \$25,000	\$100,000	Under \$250,000	\$500,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000		
S corporations	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of businesses.....	567,183	86,216	69,792	88,511	85,984	77,956	73,850	33,902	22,482
Total receipts.....	1,755,476,349	1,556,528	4,494,685	14,882,686	31,413,861	55,602,740	119,367,990	121,788,261	154,892,342
Business receipts.....	1,733,442,944	556,179	4,195,493	14,488,303	31,032,810	55,317,989	118,315,950	112,322,226	153,419,741
Total business deductions.....	1,715,935,050	1,726,062	14,477,003	31,009,570	54,176,319	17,373,252	34,487,799	116,875,704	118,240,932
Costs of goods sold.....	1,375,851,716	387,308	2,070,316	7,558,787	31,091,461	5,236,314	9,133,521	88,243,305	100,951,239
Salaries and wages.....	116,116,031	110,084	185,757	1,052,623	383,984	797,567	2,124,845	9,886,043	11,472,453
Taxes paid.....	22,227,727	104,885	90,230	163,854	163,774	356,832	457,807	2,184,100	2,112,408
Interest paid.....	8,498,541	45,092	223,453	342,620	462,811	675,747	1,036,804	746,498	751,070
Depreciation.....	15,941,969	99,268	-133,445	446,366	462,468	1,568,929	3,194,563	5,337,497	1,241,010
Total net income (less deficit).....	48,729,504	3,330,635	59,263,183	1,157,275	1,667,326	2,798,549	4,604,391	6,223,730	4,946,127
Net income.....	4,153,895	659,423	793,368	1,204,858	1,239,620	1,419,828	1,886,234	1,910,754	1,576,841
Deficit.....	10,533,678	823,260	710,910	777,489	777,489	777,489	777,489	1,101,270	1,101,270
Partnerships									
Number of businesses.....	171,018	55,202	27,996	25,327	21,217	15,022	12,595	5,468	3,158
Total receipts.....	578,667,669	3,445,553	1,601,742	4,322,396	7,586,551	10,681,139	19,789,862	19,123,979	22,231,229
Business receipts.....	567,330,417	271,053	1,537,310	4,277,092	7,435,189	10,547,609	19,391,177	18,004,858	126,213,235
Total business deductions.....	567,552,623	2,759,099	1,768,181	4,268,918	7,358,472	10,497,969	19,489,900	19,000,032	21,983,519
Costs of goods sold.....	471,469,603	230,855	762,633	2,448,535	4,441,927	7,115,743	13,676,255	14,403,967	125,740,580
Salaries and wages.....	29,661,532	372,605	82,102	284,231	583,263	846,497	1,623,925	1,429,728	1,801,115
Taxes paid.....	4,284,813	30,461	34,022	83,450	157,983	173,205	276,132	245,986	217,744
Interest paid.....	3,112,451	82,570	28,691	45,732	97,606	99,531	192,581	192,216	174,525
Depreciation.....	4,932,903	86,149	60,796	85,453	172,60	142,001	311,148	322,963	194,191
Net income (less deficit).....	11,741,217	727,964	-162,073	59,325	243,472	186,748	321,448	149,655	277,372
Net income.....	18,730,174	1,654,871	160,014	376,282	591,956	738,855	905,404	680,609	700,312
Deficit.....	6,988,957	926,908	322,087	316,457	348,484	552,107	583,957	510,954	422,939
Nonfarm sole proprietorships									
Number of businesses.....	2,704,604	1,944,421	401,460	179,739	95,481	48,297	25,229	1,924	582
Total receipts.....	215,317,162	10,974,571	20,206,773	28,614,166	32,992,674	33,285,152	38,259,417	25,106,007	12,202,417
Business receipts.....	216,317,162	13,070,734	16,610,348	25,324,249	30,242,376	31,256,014	36,714,034	24,434,709	18,986,340
Total business deductions.....	203,087,626	3,900,881	7,640,336	15,368,100	21,457,173	23,586,945	29,387,608	20,656,607	10,218,184
Costs of goods sold.....	143,824,568	103,707	407,953	1,315,310	2,078,715	2,236,340	2,389,624	1,282,850	574,288
Salaries and wages.....	10,957,950	2,924,770	172,503	294,901	480,073	513,532	558,860	480,441	222,301
Taxes paid.....	1,802,308	141,366	236,949	303,472	342,686	279,811	288,190	111,158	60,892
Interest paid.....	4,009,396	779,039	696,136	578,145	623,538	459,543	440,620	229,095	105,603
Depreciation.....	12,280,319	-2,092,316	3,594,760	3,289,976	2,754,909	2,054,242	1,545,807	671,298	312,689
Net income (less deficit).....	20,054,365	2,974,535	4,624,814	3,988,453	3,074,011	2,282,757	1,747,553	778,324	123,118
Net income.....	5,066,851	7,774,046	1,030,054	699,477	319,102	228,515	201,746	107,026	42,888
Deficit.....									29,715

Efootnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000		
		(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	
All businesses																				
Number of businesses.....	1,157,385	488,935	397,805	165,498	24,060,342	13,126,011	36,187	24,934	24,894	24,795	6,209	4,178	83,455,659	44,355,659	421,588,293	788				
Total receipts.....	701,730,444	7,322,556	22,648,396	23,843,400	12,859,933	17,910,533	17,571,478	38,807,799	28,455,218	28,060,078	43,708,314	82,308,082	402,173,165	420,269,499	81,920,414					
Business receipts.....	675,634,067	4,431,521	22,597,641	18,546,409	13,307,171	17,561,125	39,097,142	28,199,968	43,883,402	43,883,402	41,852,034	23,897,970	44,897,523	77,569,989	14,157,818					
Total business deductions.....	690,657,196	6,849,457	21,320,613	2,351,477	2,506,095	4,142,311	12,332,641	9,813,154	4,095,944	4,095,944	4,427,428	11,578,202	1,012,920	1,299,348	1,012,920	1,012,920	1,012,920	1,012,920	1,012,920	
Costs of goods sold.....	244,466,546	58,408	814,933	1,430,401	1,928,320	3,051,494	7,055,627	1,289,348	598,170	598,170	332,425	433,208	778,085	11,962,364	28,116,357					
Salaries and wages.....	112,218,449	748,060	335,984	1,431,819	591,788	371,490	240,482	356,865	530,743	530,743	1,555,580	1,555,580	1,951,612	3,169,998	28,116,357					
Taxes paid.....	23,826,673	195,579	422,418	2,080,135	2,437,614	1,282,317	1,469,153	2,509,733	-184,620	347,884	-143,651	282,604	890,167	1,748,347	1,940,283	12,193,470				
Interest paid.....	15,748,860	832,070	509,698	5,105,099	2,895,572	2,895,572	791,620	1,141,716	1,245,069	921,303	1,388,720	638,700	589,570	1,300,926	10,253,188					
Corporations																				
Number of businesses.....	182,881	35,976	40,096	35,053	18,884	16,027	19,922	6,869	5,676	5,676	6,374	6,444	74,115,108	40,564,793	74,115,108	371,972,277				
Total receipts.....	57,141,714	2,125,558	2,540,309	5,377,275	7,010,861	11,637,050	31,484,810	24,608,731	40,074,602	40,074,602	40,074,602	73,034,306	353,344,746	353,344,746	371,972,277					
Business receipts.....	547,730,745	247,227	2,501,214	5,251,793	6,841,154	11,460,563	30,747,761	24,227,358	31,482,346	31,482,346	31,482,346	39,994,677	73,034,306	73,034,306	371,972,277					
Total business deductions.....	2,673,000	2,673,000	2,538,533	5,253,000	7,029,923	11,522,899	24,414,650	7,823,680	20,289,854	20,289,854	20,289,854	22,030,256	37,723,389	37,723,389	371,972,277					
Costs of goods sold.....	193,253,719	17,383	178,396	941,337	1,455,722	2,492,689	10,289,854	7,823,680	3,663,152	3,663,152	4,004,454	4,004,454	10,874,054	10,874,054	10,874,054	10,874,054	10,874,054	10,874,054	10,874,054	
Salaries and wages.....	103,945,004	519,776	101,252	483,056	1,022,881	2,033,440	5,606,800	3,663,152	5,606,800	5,606,800	5,606,800	5,606,800	75,763,682	39,997,988	39,997,988	13,588,413				
Taxes paid.....	21,726,883	127,028	81,640	203,603	248,421	459,915	1,130,303	950,307	942,265	942,265	942,265	942,265	382,624	631,316	631,316	10,288,659				
Interest paid.....	12,224,295	84,281	91,781	124,436	121,543	249,515	360,549	289,590	572,827	572,827	572,827	572,827	1,368,382	1,712,518	1,712,518	25,530,034				
Depreciation.....	35,459,392	336,037	247,401	472,881	472,881	910,675	1,719,065	1,719,065	11,671	85,501	134,903	208,818	674,275	730,100	730,100	9,641,109				
Net income (less deficit) [1]	-540,879	2298,916	3,833	386,354	502,864	1,008,741	760,480	1,130,683	873,838	873,838	873,838	873,838	1,741,831	1,741,831	1,741,831	9,641,109				
Net income.....	16,051,474	300,280	278,796	601,327	302,641	417,363	397,026	551,673	456,408	456,408	456,408	456,408	1,011,731	8,925,759	8,925,759					
C corporations [2]																				
Number of businesses.....	79,531	15,809	17,335	14,815	7,165	6,308	9,882	3,703	2,409	2,409	3,703	3,703	17,711,888	34,300,299	34,300,299	345,427,399				
Total receipts.....	439,986,223	1,828,482	1,081,919	2,282,739	2,722,113	4,706,727	16,271,784	13,063,073	13,063,073	13,063,073	13,063,073	13,063,073	33,681,429	327,119,254	327,119,254	327,119,254				
Business receipts.....	417,608,316	118,749	1,054,038	2,208,844	2,607,249	4,600,404	15,985,887	12,791,600	12,791,600	12,791,600	12,791,600	12,791,600	34,375,820	345,757,144	345,757,144	345,757,144				
Total business deductions.....	440,315,189	2,087,114	1,177,748	2,241,181	2,747,384	4,782,069	16,483,551	13,062,137	13,062,137	13,062,137	13,062,137	13,062,137	34,375,820	16,645,002	16,645,002	16,645,002				
Costs of goods sold.....	137,868,656	5,292	103,796	495,923	577,563	884,499	6,247,933	4,211,416	8,857,971	8,857,971	8,857,971	8,857,971	1,916,809	1,844,752	4,700,193	71,488,394	71,488,394	71,488,394		
Salaries and wages.....	84,895,219	470,067	33,601	227,397	488,557	928,913	2,796,537	1,916,809	1,916,809	1,916,809	1,916,809	1,916,809	634,956	440,759	1,037,193	12,576,592	12,576,592	12,576,592		
Taxes paid.....	15,891,987	111,960	35,074	87,190	111,899	222,518	633,752	633,752	633,752	633,752	633,752	633,752	145,230	145,230	145,230	145,230	145,230	145,230		
Interest paid.....	11,163,632	64,305	36,416	36,669	34,333	82,345	173,144	173,144	173,144	173,144	173,144	173,144	156,836	156,836	156,836	156,836	156,836	156,836		
Depreciation.....	28,437,351	112,095	94,350	145,731	172,839	277,421	809,345	809,345	809,345	809,345	809,345	809,345	587,375	110,433	110,433	110,433	110,433	110,433	110,433	
Net income (less deficit).....	-540,253	-258,414	-95,829	-41,556	-25,277	-76,035	-200,684	-200,684	-200,684	-200,684	-200,684	-200,684	-78	-78	-78	-78	-78	-78		
Net income.....	10,162,202	156,008	51,459	151,630	61,593	96,102	283,219	283,219	283,219	283,219	283,219	283,219	314,732	705,786	705,786	705,786	705,786	705,786	705,786	
Deficit.....	11,356,454	414,423	147,286	110,071	86,889	172,138	483,913	219,825	204,298	204,298	204,298	204,298	778,951	8,738,678	8,738,678	8,738,678	8,738,678	8,738,678	8,738,678	

Footnotes at end of table.

Integrated Business Data, 2003

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,

and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000 under		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$2,500,000		\$2,500,000 under \$5,000,000		Transportation and warehousing					
		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$1,000,000,000	\$2,500,000,000	\$5,000,000,000	\$10,000,000,000	
S corporations																			
Number of businesses.....	103,350	20,167	22,761	20,238	11,719	9,718	10,040	3,167	3,267	2,066	207								
Total receipts.....	132,020,951	297,476	1,458,390	3,094,535	4,288,748	6,930,323	15,193,026	11,155,658	22,853,106	39,814,809	26,544,879								
Business receipts.....	130,122,429	128,478	1,447,176	3,042,949	4,233,005	6,880,180	14,761,925	11,143,758	22,833,890	39,352,771	26,225,492								
Total business deductions.....	129,864,818	586,241	1,360,785	2,994,182	4,282,559	6,770,829	14,978,795	11,352,513	22,893,615	39,203,771	25,941,526								
Costs of goods sold.....	55,385,064	12,091	72,600	445,414	878,159	1,608,191	3,960,921	3,612,023	13,072,285	20,588,386	11,134,793								
Salaries and wages.....	19,049,785	49,709	67,652	534,324	1,104,527	2,810,293	1,746,342	2,159,702	6,046,319	4,275,288									
Taxes paid.....	5,834,896	15,067	116,413	136,522	237,397	4,96,521	315,351	2,960,731	1,008,821	1,008,821									
Interest paid.....	1,460,663	19,976	55,364	87,767	87,211	167,171	187,405	144,380	225,788	233,282	252,339								
Depreciation.....	7,022,041	223,941	153,051	327,150	399,988	633,254	909,720	781,007	978,716	1,142,887	1,472,326								
Total net income (less deficit).....	2,839,169	-282,464	98,663	257,127	13,606	335,597	208,896	563,841	803,265	678,103	865,184								
Net income.....	5,535,273	144,271	227,337	449,696	323,762	406,762	725,522	540,743	815,951	1,036,045	1,036,045								
Deficit.....	2,696,104	127,674	132,569	310,156	245,225	389,925	331,847	252,110	232,780	187,081									
Partnerships																			
Number of businesses.....	29,886	6,517	6,655	3,390	2,095	1,829	601	423	420	144									
Total receipts.....	72,170,820	1,041,160	428,783	1,114,947	1,283,750	1,706,275	3,037,354	2,170,478	3,097,048	8,675,011	49,616,016								
Business receipts.....	69,760,872	291,156	417,123	1,023,487	1,187,379	1,543,687	3,027,057	2,156,711	2,939,894	8,607,958	48,828,419								
Total business deductions.....	70,530,813	856,538	608,023	1,100,298	1,637,029	1,743,102	3,333,180	2,122,925	2,834,773	7,724,117	48,570,829								
Costs of goods sold.....	44,610,095	* 2,499	* 60,696	105,515	405,844	450,365	683,343	1,301,557	1,422,433	4,154,374	36,023,469								
Salaries and wages.....	4,491,535	* 220,480	88,510	179,689	322,029	551,062	197,340	328,998	379,730	1,803,307	1,803,307								
Taxes paid.....	1,024,542	25,804	7,719	25,455	45,836	78,333	41,192	60,473	145,615	572,405	572,405								
Interest paid.....	2,142,576	53,243	12,493	36,377	42,518	37,978	85,427	19,381	37,478	143,975	1,673,705								
Depreciation.....	4,802,025	138,083	198,557	289,010	231,837	163,771	419,590	75,683	155,889	563,884	2,585,723								
Net income (less deficit).....	1,916,066	-179,238	16,754	-333,057	48,817	-280,451	60,053	276,026	276,026	1,224,932	1,224,932								
Net income.....	5,801,285	844,267	57,980	202,282	100,220	222,280	131,302	107,276	126,018	1,258,220	1,258,220								
Deficit.....	3,885,219	608,301	236,318	185,527	453,277	271,078	421,753	* 47,223	49,992	286,322	1,327,429								
Nonfarm sole proprietorships																			
Number of businesses.....	944,618	445,149	351,192	123,790	13,913	6,812	3,143	485	110	** 24	**								
Total receipts.....	58,142,450	4,155,138	19,679,304	17,568,120	4,831,400	4,567,208	4,305,635	1,676,009	693,818	** 665,818	**								
Business receipts.....	58,142,450	3,319,564	15,399,853	14,984,952	4,640,219	4,285,124	4,303,616	1,662,393	753,952	** 616,705	**								
Total business deductions.....	49,846,377	38,526	577,841	1,304,625	644,529	1,199,257	1,440,444	688,158	245,281	** 464,071	**								
Costs of goods sold.....	6,602,732	7,804	232,241	858,835	725,750	696,025	897,765	235,452	93,978	** 34,060	**								
Salaries and wages.....	3,781,910	42,747	342,460	366,476	97,614	92,419	90,712	29,421	10,228	** 31,71	**								
Taxes paid.....	1,075,248	981,989	48,546	318,144	348,885	76,421	69,372	84,267	23,454	13,106	** 2,194	**							
Interest paid.....	5,143,722	3,58,523	1,634,177	1,635,723	477,653	394,707	371,078	111,515	83,205	** 17,41	**								
Depreciation.....	8,213,357	829,569	4,280,504	2,580,132	200,108	311,200	11,897	13,733	-60,134	** 46,349	**								
Net income (less deficit).....	10,198,691	1,665,591	4,716,239	3,863,502	306,046	416,582	105,026	53,537	23,036	** 49,123	**								
Net income.....	836,022	1,985,334	435,734	283,370	105,938	105,938	93,129	39,804	83,170	** 2,773	**								

Footnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	Information									
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 or more	
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	
All businesses											
Number of businesses.....	4,18,593	275,407	67,677	30,152	13,171	12,142	9,698	14,640,707	18,993,093	2,453	2,830
Total receipts.....	4,983,537	3,772,982	5,160,365	4,905,170	4,859,704	8,328,626	15,329,688	13,538,290	18,042,119	61,450,120	97,4,931,917
Business receipts.....	1,116,078,845	1,124,914,913	3,576,131	3,210,362	5,600,810	9,172,962	16,406,953	16,476,504	20,007,251	69,739,023	859,963,600
Total business deductions.....	1,247,545,615	517,117	932,123	1,023,944	2,153,656	4,334,470	4,263,159	7,134,173	22,321,886	204,511,429	966,425,930
Costs of goods sold.....	168,529,319	573,606	800,203	1,138,469	1,509,203	3,473,835	3,283,129	3,483,324	11,284,860	142,762,199	22,628,946
Salaries and wages.....	26,225,930	122,325	138,315	157,684	232,731	478,302	430,979	467,273	1,516,835	65,268,946	65,268,891
Taxes paid.....	70,540,635	732,49	168,841	144,740	143,366	276,139	129,893,4	486,022	1,951,435	10,046,332	5,247,459
Interest paid.....	118,778,654	466,707	270,353	308,429	269,658	374,612	539,436	999,796	10,255,874	16,301,209	109,255,874
Depreciation.....	639,804	-6,543,805	668,974	-252,286	-466,752	-203,657	-1,037,177	-1,188,128	-874,558	-5,271,1846	4,625,724
Net income (less deficit).....	79,125,406	2,672,465	1,478,150	1,042,309	742,023	1,327,588	1,348,546	906,112	1,360,434	63,622,054	47,320,844
Net income.....	78,485,602	9,126,270	808,175	1,294,593	1,298,776	1,551,245	2,385,723	2,587,410	2,233,992	9,897,570	
Corporations											
Number of businesses.....	119,875	45,942	20,840	17,987	9,002	9,638	8,241	3,235	2,026	2,164	800
Total receipts.....	1,827,930	1,478,410	3,251,302	3,646,009	7,203,506	12,886,446	12,189,822	15,705,254	48,242,822	832,242,557	
Business receipts.....	822,160,145	1,214,575	1,284,283	3,023,776	3,375,562	6,584,234	12,566,968	11,112,241	14,838,095	723,141,906	
Total business deductions.....	947,864,644	4,637,810	1,730,165	3,674,176	4,170,105	7,287,467	13,734,186	16,416,271	53,194,024	829,181,815	
Costs of goods sold.....	213,052,675	62,484	338,489	565,109	787,162	1,729,093	3,738,140	3,766,180	6,135,986	17,340,126	
Salaries and wages.....	162,001,755	379,063	212,250	503,016	878,136	1,244,342	2,946,701	2,722,211	2,999,443	9,682,488	130,434,105
Taxes paid.....	23,294,162	86,767	43,383	113,897	132,632	204,978	416,028	382,982	402,348	1,289,368	20,221,779
Interest paid.....	62,442,478	467,382	55,060	52,958	115,355	103,811	191,021	1,154,300	292,048	58,743,487	
Depreciation.....	97,779,187	125,536	114,623	170,633	130,353	222,620	407,148	774,794	750,739	3,162,620	91,420,022
Net income (less deficit) [1].....	-2,476,891	-2,601,596	-422,766	-523,292	-83,134	-826,407	-1,489,931	-628,703	-4,787,463	9,029,972	
Net income.....	56,555,851	672,143	425,885	403,587	363,111	938,878	946,409	631,708	1,079,147	2,926,015	48,145,368
Deficit.....	59,032,542	3,273,339	570,157	826,352	886,403	1,042,012	1,772,816	2,121,639	1,707,849	7,713,577	39,118,396
C corporations [2]											
Number of businesses.....	53,192	20,145	7,826	7,588	3,993	3,933	4,474	1,981	1,238	1,318	696
Total receipts.....	883,310,744	1,508,936	535,110	1,343,043	1,636,790	3,183,472	7,294,997	7,900,321	9,197,764	30,812,574	819,879,738
Business receipts.....	768,643,126	97,516	458,475	1,267,968	1,428,191	2,601,723	7,010,220	6,954,613	8,776,206	28,808,041	711,239,172
Total business deductions.....	896,107,799	3,982,834	954,230	1,892,723	2,254,182	3,445,382	8,534,296	9,731,902	10,459,337	36,807,235	818,045,698
Costs of goods sold.....	194,311,134	44,547	74,671	241,905	350,764	794,383	2,289,1907	2,757,951	3,333,357	10,337,119	174,094,529
Salaries and wages.....	142,215,013	332,233	157,940	300,546	441,323	681,612	1,740,202	1,801,335	2,040,105	6,500,073	128,219,644
Taxes paid.....	21,892,871	59,613	23,304	61,061	82,843	108,191	241,415	261,799	277,595	851,017	19,926,033
Interest paid.....	61,153,4234	302,988	52,775	43,035	93,360	56,826	143,600	1,095,112	235,228	1,082,890	58,528,420
Depreciation.....	95,202,692	98,657	81,302	74,792	93,532	128,856	254,263	387,681	646,251	2,482,675	90,914,683
Net income (less deficit).....	-7,560,255	-2,462,246	-419,121	-549,680	-597,383	-262,134	-1,237,872	-1,780,747	-1,253,774	-5,953,506	6,956,207
Net income.....	49,273,289	297,681	41,332	89,247	142,775	529,308	269,409	215,830	389,297	1,446,107	45,852,314
Deficit.....	56,633,555	2,756,927	460,453	638,926	740,158	791,442	1,567,281	1,996,577	1,943,071	7,399,613	38,896,107

Foothnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000	
		(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(96)	(97)	(98)	(99)	(98)	(99)	(98)	(99)
S corporations																			
Number of businesses.....	66,683	25,797	13,014	10,399	5,009	5,705	3,767	1,254	788	846	104	12,362,819	17,430,248	17,430,248	17,430,248	17,430,248	17,430,248	17,430,248	17,430,248
Total receipts.....	53,363,314	320,994	943,300	1,908,259	1,989,219	4,020,035	5,561,449	4,289,502	6,507,490	6,061,889	11,902,734	4,157,628	5,496,748	5,199,890	4,096,724	5,956,933	16,386,789	16,386,789	16,386,789
Business receipts.....	51,517,018	117,058	824,808	1,755,807	1,947,371	3,982,511	5,496,748	5,199,890	4,096,724	4,096,724	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117
Total business deductions.....	51,175,845	654,976	775,935	1,781,453	1,915,923	3,882,105	5,199,890	4,096,724	4,096,724	4,096,724	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117	11,136,117
Costs of goods sold.....	18,741,541	17,937	263,818	343,204	416,398	934,710	1,456,233	1,206,499	920,876	959,338	3,182,415	2,802,629	2,802,629	2,802,629	2,802,629	2,802,629	2,802,629	2,802,629	2,802,629
Salaries and wages.....	9,786,742	46,830	54,310	202,469	436,813	562,731	1,214,183	124,753	124,753	124,753	2,214,461	1,746,13	1,746,13	1,746,13	1,746,13	1,746,13	1,746,13	1,746,13	1,746,13
Taxes paid.....	1,401,291	27,154	20,080	52,837	49,789	96,787	121,183	59,820	59,820	59,820	295,746	438,350	438,350	438,350	438,350	438,350	438,350	438,350	438,350
Interest paid.....	808,244	164,394	164,285	9,922	21,995	46,486	47,422	59,188	59,188	59,188	215,067	184,167	184,167	184,167	184,167	184,167	184,167	184,167	184,167
Depreciation.....	2,076,495	26,978	33,321	95,841	36,821	93,764	112,885	387,114	104,488	104,488	505,339	67,945	67,945	67,945	67,945	67,945	67,945	67,945	67,945
Total net income (less deficit).....	-1,38,550	274,849	126,914	74,091	179,000	411,465	290,816	625,071	1,165,943	1,165,943	2,073,765	1,479,908	1,479,908	1,479,908	1,479,908	1,479,908	1,479,908	1,479,908	1,479,908
Net income.....	375,063	384,554	314,340	220,337	429,570	676,998	415,877	689,850	689,850	689,850	2,296,054	313,964	313,964	313,964	313,964	313,964	313,964	313,964	313,964
Deficit.....	513,412	219,898	109,705	187,426	* 146,245	250,570	265,535	125,061	64,779	64,779	222,289	360	360	360	360	360	360	360	360
Partnerships																			
Number of businesses.....	31,804	17,049	4,994	3,330	1,692	1,544	1,172	600	600	600	407	654	654	654	654	654	654	654	654
Total receipts.....	170,244,188	1,826,245	284,281	562,223	645,422	1,083,389	2,061,052	2,239,763	3,118,015	15,734,438	142,689,360	136,521,694	136,521,694	136,521,694	136,521,694	136,521,694	136,521,694	136,521,694	136,521,694
Business receipts.....	161,757,098	74,722	281,557	642,774	642,774	1,905,984	2,114,927	2,350,200	3,034,200	15,169,199	15,169,199	137,244,115	137,244,115	137,244,115	137,244,115	137,244,115	137,244,115	137,244,115	137,244,115
Total business deductions.....	171,807,368	6,495,811	430,853	913,528	803,333	1,351,698	2,472,516	3,436,298	4,444,147	915,547	470,081	26,121,523	442,933	442,933	442,933	442,933	442,933	442,933	442,933
Costs of goods sold.....	33,516,911	232,081	59,245	111,799	155,725	278,830	444,147	444,147	444,147	444,147	12,328,084	500,463	468,632	468,632	468,632	468,632	468,632	468,632	468,632
Salaries and wages.....	15,988,363	166,760	8,270	170,073	135,568	207,496	446,085	446,085	446,085	446,085	2405,167	44,077	62,921	62,921	62,921	62,921	62,921	62,921	62,921
Taxes paid.....	2,867,307	31,332	3,608	13,050	10,480	22,247	52,120	52,120	52,120	52,120	2,405,167	188,797	682,137	682,137	682,137	682,137	682,137	682,137	682,137
Interest paid.....	8,055,530	260,884	110,369	8,515	24,392	34,395	82,843	82,843	82,843	82,843	6,525,204	137,994	293,468	293,468	293,468	293,468	293,468	293,468	293,468
Depreciation.....	21,015,270	138,146	24,747	103,642	79,906	121,166	123,916	216,398	216,398	216,398	17,835,852	-270,263	-228,035	-228,035	-228,035	-228,035	-228,035	-228,035	-228,035
Net income (less deficit).....	-3,945,264	-146,701	-146,701	-360,171	-157,466	-263,684	-194,667	-334,533	-226,921	-257,718	15,733,886	450,829	518,716	518,716	518,716	518,716	518,716	518,716	518,716
Net income.....	19,945,085	65,265	14,978,41	41,843	8,835	2,477	960	285	66	20	0	* 12	0	0	0	0	0	0	
Deficit.....	18,747,248	211,965	424,640	291,648	428,351	604,796	454,955	454,955	454,955	454,955	8,202,448	* 202,417	0	0	0	0	0	0	0
Nonfarm sole proprietorships																			
Number of businesses.....	266,914	212,416	41,843	8,835	841,368	666,906	382,170	211,122	169,824	169,824	0	0	0	0	0	0	0	0	0
Total receipts.....	7,160,599	1,329,662	2,010,291	1,346,840	841,368	666,906	382,170	211,122	169,824	169,824	0	0	0	0	0	0	0	0	0
Business receipts.....	5,242,901	1,327,607	1,049,344	826,189	627,372	523,797	322,677	175,362	154,682	154,682	0	0	0	0	0	0	0	0	0
Total business deductions.....	976,029	59,093	119,383	235,215	101,057	145,733	103,397	52,832	82,640	82,640	0	* 76,679	0	0	0	0	0	0	0
Costs of goods sold.....	539,201	27,783	30,171	127,114	124,765	57,365	81,049	30,455	15,249	15,249	0	* 45,250	0	0	0	0	0	0	0
Salaries and wages.....	64,461	4,226	7,450	11,368	14,572	5,506	10,154	3,920	2,004	2,004	0	* 5,261	0	0	0	0	0	0	0
Taxes paid.....	42,827	3,983	3,412	8,945	4,993	5,160	2,275	6,640	5,177	5,177	0	* 224,1	0	0	0	0	0	0	0
Interest paid.....	484,197	202,925	130,983	34,154	59,399	30,826	8,372	8,604	2,125	2,125	0	* 6,809	0	0	0	0	0	0	0
Depreciation.....	1,918,658	2,055	960,947	520,651	213,986	143,161	59,493	36,668	15,142	15,142	0	* -33,454	0	0	0	0	0	0	0
Net income (less deficit).....	501,881	987,000	564,253	43,601	244,721	174,043	67,604	47,483	23,569	23,569	0	* 13,915	0	0	0	0	0	0	0
Net income.....	2,624,470	499,826	28,053	26,053	30,725	30,882	8,111	10,816	8,427	8,427	0	* 47,370	0	0	0	0	0	0	0

Footnotes at end of table.

Integrated Business Data, 2003

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 or more
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
All businesses										
Number of businesses.....	1,152,778	595,271	249,530	144,955	66,145	39,178	24,555	13,049	7,921	8,630
Total receipts.....	2,882,359,092	1,245,257	12,358,473	20,763,030	21,503,961	25,386,282	33,743,760	40,233,003	48,937,680	165,542,859
Business receipts.....	1,805,236,503	2,714,988	11,943,396	19,910,087	20,185,915	22,498,649	26,750,699	28,058,982	28,248,031	71,250,746
Total business deductions.....	1,950,153	9,931,645	15,080,837	16,276,658	22,679,139	29,885,814	33,885,873	38,318,714	114,051,176	1,373,675,091
Costs of goods sold.....	930,274,695	520,020	470,686	1,082,863	2,027,517	3,874,063	3,888,366	4,154,639	21,295,507	892,881,689
Salaries and wages.....	274,592,257	256,581	2,260,679	3,367,472	5,314,197	5,512,534	8,978,373	8,822,539	219,370,109	20,199,406
Taxes paid.....	42,624,401	100,757	180,005	365,150	514,665	685,417	779,341	916,344	969,023	2,467,329
Interest paid.....	270,219,770	458,339	289,767	384,457	684,135	1,155,328	1,725,222	2,736,223	14,131,079	248,159,138
Depreciation.....	43,384,147	339,211	346,423	466,688	440,426	413,192	362,662	469,374	842,537	2,165,763
Net income (less deficit).....	429,312,025	-7,732,246	3,515,175	7,519,572	6,540,283	4,472,351	8,114,889	9,456,736	15,568,319	37,517,869
Net income.....	489,360,362	6,644,142	2,586,203	9,570,603	8,045,091	7,432,337	10,618,484	11,943,189	18,602,352	319,18,035
Deficit.....	60,048,336	10,318,449	3,128,967	2,051,032	1,504,8,10	2,959,987	2,503,595	2,486,453	3,034,031	343,745,490
Corporations										
Number of businesses.....	234,746	54,837	42,479	43,984	29,910	24,120	15,608	9,616	5,508	5,914
Total receipts.....	2,575,206,914	-1,245,150	2,414,354	7,098,643	10,863,375	17,375,019	24,225,187	32,441,125	38,968,911	2,772
Business receipts.....	1,571,588,950	271,940	2,160,412	6,535,053	9,972,575	15,569,088	19,007,087	22,553,992	21,487,803	2,314,360,146
Total business deductions.....	2,240,823,839	1,639,554	2,640,779	6,362,475	9,536,044	15,917,109	21,716,251	27,268,843	29,865,763	1,427,090,879
Costs of goods sold.....	818,675,183	70,850	281,584	255,070	424,836	1,419,419	2,212,970	2,399,784	2,253,266	2,041,198,631
Salaries and wages.....	244,809,237	150,900	188,581	1,288,003	2,118,542	4,307,093	4,164,512	8,025,276	6,977,601	15,569,228
Taxes paid.....	40,410,948	39,105	91,497	231,136	359,463	581,304	646,955	847,306	857,143	2,147,234
Interest paid.....	249,072,837	208,518	134,354	116,236	245,053	349,955	877,700	1,367,437	2,228,099	34,610,805
Depreciation.....	39,653,010	28,168	69,188	105,045	180,139	231,325	287,908	340,630	697,882	232,050,582
Net income (less deficit) [1].....	307,492,541	-1,289,869	-89,247	891,602	1,366,384	1,568,238	2,376,284	4,442,684	7,153,280	35,943,900
Net income.....	345,522,094	1,334,408	761,331	1,509,628	1,992,207	2,485,007	3,803,716	5,703,162	9,072,320	256,377,166
Deficit.....	38,029,552	2,624,277	850,578	618,026	625,824	886,769	1,427,432	1,260,478	5,513,907	278,380,389
C corporations [2]										
Number of businesses.....	99,437	21,553	16,051	13,659	12,883	10,770	8,618	4,579	3,796	4,911
Total receipts.....	2,475,486,238	-808,138	935,739	2,181,657	4,591,238	7,780,432	14,385,244	16,626,515	26,744,717	2,617
Business receipts.....	1,482,340,405	77,311	732,446	1,757,745	3,904,336	6,076,156	7,486,024	9,833,629	10,148,970	2,293,380,328
Total business deductions.....	2,155,503,346	1,117,215	1,479,270	2,381,349	4,736,602	7,558,383	13,321,618	13,273,294	19,436,713	1,412,178,711
Costs of goods sold.....	810,751,149	60,277	273,867	134,182	187,192	751,096	1,226,975	876,532	2,034,322	2,023,799,305
Salaries and wages.....	215,656,854	93,181	82,505	523,243	862,246	1,428,254	2,106,078	2,567,818	2,774,627	9,696,094,697
Taxes paid.....	37,888,470	19,583	57,643	86,414	157,057	294,022	339,845	422,081	468,370	34,175,065
Interest paid.....	245,788,616	188,467	86,559	73,336	134,230	215,866	605,858	1,064,213	1,886,640	230,931,439
Depreciation.....	38,172,401	12,710	22,250	38,678	118,542	149,658	170,310	280,148	348,259	1,567,443
Net income (less deficit).....	288,784,063	-1,926,997	-551,351	-209,562	-160,558	155,415	708,764	2,332,055	5,335,971	31,132,577
Net income.....	324,427,226	21,458	138,277	238,319	430,044	794,238	1,986,279	3,430,463	6,895,046	36,473,210
Deficit.....	35,643,163	1,948,454	689,628	447,881	590,602	638,823	1,247,514	1,058,408	1,559,074	5,340,633

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry

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

Form of business, item	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
S corporations											
Number of businesses.....	135,308	33,284	26,428	30,325	17,027	13,349	6,990	5,036	1,711	1,002	155
Total receipts.....	99,720,676	436,013	1,478,615	4,886,986	6,272,137	9,594,587	9,839,942	15,814,610	12,224,193	19,285,801	20,779,818
Business receipts.....	89,248,546	194,629	1,427,967	4,777,308	6,068,421	9,492,932	9,173,458	15,097,968	11,318,824	16,754,872	14,912,167
Total business deductions.....	85,320,483	52,339	1,161,509	3,981,126	4,799,442	8,356,725	8,394,633	13,985,549	10,429,050	16,227,774	17,400,326
Costs of goods sold.....	7,924,035	* 10,373	* 7,717	118,887	237,643	668,323	985,995	1,523,252	218,943	1,288,162	2,854,739
Salaries and wages.....	28,952,382	57,718	106,076	764,761	1,256,296	2,878,839	2,058,434	5,457,459	4,202,974	6,445,022	5,724,803
Taxes paid.....	2,722,478	19,532	33,855	144,123	202,406	287,282	306,110	425,224	388,773	478,843	435,740
Interest paid.....	20,051	47,795	42,899	110,822	134,089	217,861	203,225	341,459	792,876	1,219,144	
Depreciation.....	1,480,608	15,458	46,338	66,366	61,597	81,667	127,597	80,482	349,603	291,402	359,497
Total net income (less deficit).....	637,128	462,104	1,101,163	1,529,942	1,412,824	1,687,519	2,110,629	1,817,309	2,177,274	4,409,418	4,630,496
Net income.....	21,094,867	1,312,951	623,054	1,271,303	1,562,163	1,660,769	1,847,438	2,272,699	3,736,716	4,630,496	
Deficit.....	2,386,389	675,823	160,950	170,145	35,221	247,945	179,918	182,070	359,965	173,274	221,078
Partnerships											
Number of businesses.....	258,980	170,968	35,231	19,873	10,721	7,718	6,521	2,806	2,128	2,338	682
Total receipts.....	242,785,082	105,692	476,186	1,338,193	2,032,993	3,292,152	5,857,655	5,664,988	7,981,376	28,824,204	
Business receipts.....	169,280,457	58,243	315,051	1,012,840	1,605,665	2,210,450	4,002,694	3,348,090	4,792,767	16,337,357	135,517,400
Total business deductions.....	214,467,957	5,192,195	2,036,575	2,160,500	1,779,878	3,900,765	5,306,764	4,713,579	6,544,848	21,527,341	161,215,328
Costs of goods sold.....	91,011,677	3,568	41,837	60,833	120,922	355,577	441,642	472,069	560,495	3,515,764	85,438,969
Salaries and wages.....	26,683,370	58,547	97,117	241,102	292,308	464,796	1,000,383	756,065	1,751,207	4,484,352	17,487,593
Taxes paid.....	1,751,092	18,190	20,801	23,931	38,531	62,509	93,885	54,298	105,478	312,124	1,021,345
Interest paid.....	20,634,664	108,934	100,302	87,615	66,361	256,059	244,014	346,029	498,164	2,619,141	16,308,047
Depreciation.....	2,433,591	51,282	34,935	30,821	14,536	59,373	42,972	93,802	132,755	301,322	1,671,792
Net income (less deficit).....	105,560,735	-5,708,803	-606,277	823,707	1,526,882	956,267	4,908,540	4,790,593	27,605,892	62,928,255	
Net income.....	125,459,629	452,781	1,474,501	2,196,285	2,353,425	2,975,740	5,936,959	5,943,176	9,405,645	29,777,134	64,943,984
Deficit.....	19,898,894	6,161,584	2,080,778	1,372,579	826,544	2,019,473	1,028,419	1,152,583	1,069,964	2,171,242	2,015,729
Nonfarm sole proprietorships											
Number of businesses.....	659,042	369,466	171,820	81,093	25,514	7,340	2,426	627	285	378	93
Total receipts.....	64,367,096	2,384,715	9,467,933	12,362,194	8,607,593	4,719,111	3,660,918	2,126,910	1,987,461	7,983,449	11,066,812
Business receipts.....	64,367,096	2,384,715	9,467,933	12,362,194	8,607,593	4,719,111	3,660,918	2,126,910	1,987,461	7,983,449	11,066,812
Total business deductions.....	48,107,371	3,118,404	5,254,109	6,557,862	4,960,736	2,771,265	2,832,799	1,903,451	1,908,103	7,846,445	10,954,198
Costs of goods sold.....	20,587,835	25,128	196,599	156,783	537,105	252,521	197,032	986,513	1,340,878	6,785,191	9,077,866
Salaries and wages.....	3,289,660	47,234	224,568	731,674	956,622	542,308	287,639	93,731	145,826	63,016	
Taxes paid.....	462,361	43,462	67,707	110,083	116,671	51,604	39,501	14,740	6,402	7,971	4,219
Interest paid.....	512,269	141,487	80,928	85,916	73,043	58,121	33,614	11,756	9,960	17,035	509
Depreciation.....	1,297,546	259,761	242,300	330,822	245,751	122,494	41,782	34,942	11,920	5,596	2,177
Net income (less deficit).....	16,258,749	-733,574	4,210,689	5,804,263	3,647,017	1,947,846	830,065	223,459	79,358	137,004	112,614
Net income.....	18,378,659	799,014	4,408,310	5,864,690	3,698,459	2,001,590	877,809	296,851	124,387	185,413	121,117
Deficit.....	2,119,890	1,532,588	197,611	60,427	52,442	53,745	47,744	73,392	45,028	48,409	8,503

Footnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		Real estate and rental and leasing						
		Under	\$25,000	under	\$25,000	under	\$500,000	under	\$1,000,000	under	\$2,500,000	under	\$5,000,000	under	\$10,000,000	under	\$50,000,000	under	\$50,000,000	or more
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)									
All businesses																				
Number of businesses.....	2,732,833	1,581,426	641,681	290,573	106,762	60,338	30,172	13,158	4,521	3,698	505									
Total receipts.....	4,04,363,546	15,921,322	25,605,927	33,003,096	28,083,401	32,378,136	39,692,324	38,865,181	25,460,521	60,646,501	104,707,137									
Business receipts.....	5,341,759	24,341,044	31,024,759	26,304,193	31,045,370	35,987,282	35,793,032	22,758,106	53,086,064	94,282,316										
Total business deductions.....	17,501,378	16,713,867	21,403,657	22,941,960	29,884,498	36,778,187	36,198,852	23,670,317	56,120,794	105,851,026										
Costs of goods sold.....	101,095,710	961,255	1,457,170	3,017,444	6,046,534	10,245,353	10,345,987	10,028,343	22,810,135	35,970,761										
Salaries and wages.....	50,115,543	593,198	517,010	1,863,770	3,430,619	5,373,643	6,401,047	7,289,474	2,729,962	7,885,837	14,030,985									
Taxes paid.....	11,475,639	924,895	657,804	892,121	931,626	1,173,693	1,578,998	1,112,478	736,543	1,319,679	2,147,806									
Interest paid.....	20,237,940	2,965,534	958,124	1,030,078	1,120,810	1,369,166	1,695,819	1,095,406	1,095,406	6,602,392										
Depreciation.....	2,776,511	1,953,013	2,113,974	1,396,291	1,908,710	2,262,915	2,011,540	1,719,155	4,345,852	18,526,927										
Net income (less deficit).....	-20,082,533	12,986,090	22,506,136	13,585,240	12,207,933	10,995,675	8,666,688	8,980,771	14,430,439	8,547,591										
Net income.....	166,547,613	21,298,087	19,806,590	26,825,467	16,894,288	15,082,644	14,001,577	10,605,963	10,556,780	17,026,013	14,450,204									
Deficit.....	73,723,573	41,380,621	6,820,491	4,319,330	3,309,048	2,874,711	3,005,902	1,939,275	1,576,010	2,958,574	5,902,614									
Corporations																				
Number of businesses.....	332,125	87,534	61,641	42,203	28,647	14,920	6,804	1,678												
Total receipts.....	8,367,084	5,859,435	11,387,738	15,903,029	20,651,333	25,259,487	23,874,753	12,331,774	30,205,207	79,451,370										
Business receipts.....	4,980,690	9,897,514	15,175,623	19,948,287	23,491,620	22,708,188	11,344,546	28,050,667	70,928,581											
Total business deductions.....	7,986,199	5,305,742	10,306,549	19,777,000	19,686,710	23,988,437	23,209,209	12,988,375	28,095,197											
Costs of goods sold.....	47,394,166	40,583	192,630	531,721	1,590,261	1,948,261	4,133,801	3,156,243	3,398,985	8,146,410	24,255,530									
Salaries and wages.....	39,056,893	392,707	1,270,911	2,815,584	4,659,813	5,033,349	5,900,827	1,756,991	5,343,453	11,540,277										
Taxes paid.....	9,262,219	667,208	454,212	693,501	778,354	987,199	1,367,750	921,327	553,796	961,505	1,887,388									
Interest paid.....	13,675,965	1,523,615	471,027	659,460	718,985	845,094	1,096,730	786,309	703,387	1,278,242	5,583,116									
Depreciation.....	26,383,254	620,520	632,923	680,736	775,224	1,251,395	1,778,754	1,580,205	1,310,701	3,220,300	14,322,496									
Net income (less deficit) [1]	15,848,129	7,999,335	630,884	1,311,105	1,301,359	1,155,126	1,447,807	962,821	385,251	1,679,731	-1,225,298									
Net income.....	32,003,966	12,647,930	1,313,284	2,368,686	2,318,752	2,209,082	2,701,072	1,871,625	1,042,541	2,476,655	3,054,339									
Deficit.....	16,155,837	4,648,595	682,400	857,581	1,017,393	1,053,956	1,253,265	908,804	657,283	796,924	4,279,637									
C corporations [2]																				
Number of businesses.....	205,195	89,714	44,567	30,261	17,643	11,607	7,169	2,536	926	609	173									
Total receipts.....	144,891,405	6,874,916	3,201,581	5,899,388	6,847,987	8,643,463	12,816,912	9,975,189	6,908,867	13,497,013	70,226,088									
Business receipts.....	122,966,867	355,002	2,526,002	4,917,091	6,181,939	8,171,530	11,531,115	9,040,292	6,140,360	11,757,754	62,345,781									
Total business deductions.....	144,770,436	5,984,748	3,066,588	5,518,059	8,551,123	12,534,473	17,592,780	14,982,888	10,101,956	6,949,031	13,133,737									
Costs of goods sold.....	28,218,983	21,065	75,920	196,728	575,952	1,438,288	1,438,288	1,430,428	1,430,428	2,476,616	20,031,183									
Salaries and wages.....	18,335,541	231,832	163,344	476,567	883,958	936,126	1,717,018	1,291,781	872,868	1,728,812	10,033,225									
Taxes paid.....	6,942,486	530,354	343,624	502,603	534,665	608,349	1,053,741	604,947	415,794	581,893	1,766,516									
Interest paid.....	11,754,834	1,282,618	328,379	432,798	539,814	547,416	887,701	656,694	565,320	1,051,130	5,462,763									
Depreciation.....	21,230,540	379,737	396,417	530,771	501,146	644,955	1,227,448	872,218	805,265	2,029,504	13,843,080									
Net income (less deficit).....	228,973	864,361	130,589	375,327	-13,022	86,026	279,354	-116,748	-59,350	503,609	-1,821,144									
Net income.....	10,472,395	2,657,669	485,302	787,954	552,295	518,831	983,520	541,741	439,440	1,19,703	2,375,941									
Deficit.....	10,243,422	1,793,308	354,743	412,627	565,316	432,806	714,166	658,489	498,790	616,094	4,197,095									

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003—Continued

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

Form of business, item	Total	Real estate and rental and leasing										\$50,000,000 or more	
		\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000			
		Under	\$100,000	under	\$250,000	under	\$500,000	under	\$1,000,000	under	\$2,500,000		
S corporations													
Number of businesses.....	372,205	242,411	42,977	31,380	24,561	17,040	7,751	4,268	752	982	73		
Total receipts.....	88,399,807	1,492,169	2,657,854	5,488,350	9,056,043	12,007,869	12,442,575	13,889,564	5,422,908	16,708,194	9,225,282		
Business receipts.....	84,276,834	1,492,169	2,454,888	4,980,422	8,993,683	11,776,756	11,980,505	13,667,897	5,204,186	16,292,913	8,582,799		
Total business deductions.....	82,499,752	1,961,451	2,239,154	4,788,489	7,922,078	11,135,587	11,483,963	13,021,253	5,139,344	15,939,034	8,889,399		
Costs of goods sold.....	19,175,181	19,518	11,670	334,892	1,111,523	1,372,310	2,655,513	1,722,318	1,968,157	5,669,794	4,224,346		
Salaries and wages.....	160,874	178,637	794,344	1,931,636	3,723,687	3,316,331	4,609,036	884,123	3,614,641	1,507,053			
Taxes paid.....	136,854	110,588	190,897	243,690	378,849	304,009	316,380	379,611	138,002	120,852			
Interest paid.....	1,921,131	240,987	142,648	226,862	179,172	297,678	209,029	126,615	137,867	227,111			
Depreciation.....	5,152,714	240,784	236,507	349,965	274,078	606,440	551,306	707,987	505,436	1,190,796	489,416		
Total net income (less deficit).....	15,619,156	7,134,974	500,325	1,355,773	1,314,380	1,069,100	1,188,453	1,079,569	444,609	1,176,122	595,846		
Net income.....	9,990,261	827,982	1,580,732	1,768,457	1,690,251	1,707,552	1,329,884	603,102	1,356,952	678,398			
Deficit.....	5,912,415	327,657	444,954	452,077	621,150	539,099	250,314	158,493	180,831	82,552			
Partnerships													
Number of businesses.....	1,081,354	693,393	199,408	101,597	40,534	22,848	12,651	5,894	2,720	2,053	256		
Total receipts.....	108,382,482	3,159,653	1,360,949	2,657,955	3,968,689	5,740,777	10,855,980	13,478,848	12,312,994	29,767,489	25,079,148		
Business receipts.....	89,976,350	229,188	974,811	2,169,842	2,916,887	5,111,057	8,918,785	11,519,284	12,312,994	29,767,489	25,079,148		
Total business deductions.....	102,635,786	5,047,024	1,635,877	2,940,500	3,584,422	5,995,522	9,816,293	11,671,477	10,797,605	24,722,033	23,177,116		
Costs of goods sold.....	47,304,583	123,952	208,746	415,924	835,141	2,502,451	4,835,237	6,301,769	6,210,747	14,258,142	11,612,475		
Salaries and wages.....	9,244,846	107,706	57,804	152,506	184,270	406,500	1,073,765	1,340,673	932,452	2,505,388	2,483,783		
Taxes paid.....	1,619,293	148,759	55,890	78,290	69,702	122,430	179,243	179,234	173,259	352,849	259,838		
Depreciation.....	5,496,436	829,979	166,113	252,227	245,453	402,914	498,405	539,793	359,446	1,192,830	1,009,276		
Interest paid.....	9,119,904	1,514,184	130,540	486,711	275,600	368,178	233,397	372,475	378,979	1,116,148	4,194,231		
Total net income (less deficit).....	-27,985,552	3,740,293	10,194,336	8,655,879	9,274,603	10,846,080	8,925,153	7,594,748	8,560,474	12,700,497	9,770,066		
Net income.....	106,247,689	6,994,896	9,417,002	13,527,943	10,963,223	10,588,380	8,566,289	9,457,247	14,483,751	11,392,886			
Deficit.....	54,820,200	34,980,448	5,676,709	3,333,607	2,193,201	1,688,620	1,673,227	971,541	896,773	1,783,254	1,622,821		
Nonfarm sole proprietorships													
Number of businesses.....	1,074,079	555,908	354,739	127,335	24,025	8,843	2,601	460	123	44	* 3		
Total receipts.....	62,689,853	4,394,585	18,385,543	18,957,403	8,211,683	5,986,026	3,576,857	1,511,580	815,753	673,805	* 176,619		
Business receipts.....	62,689,853	4,394,585	18,385,543	18,957,403	8,211,683	5,986,026	3,576,857	1,511,580	815,753	673,805	* 176,619		
Total business deductions.....	37,158,499	4,498,095	9,772,246	8,156,599	4,580,538	4,202,266	2,963,457	1,404,166	784,337	623,000	* 173,796		
Costs of goods sold.....	6,396,962	48,196	559,879	509,525	591,901	1,595,822	1,276,315	887,975	419,011	405,583	* 102,756		
Salaries and wages.....	1,814,804	92,785	117,224	440,353	430,765	307,330	234,933	47,974	40,519	36,996	* 6,925		
Taxes paid.....	594,127	108,928	147,902	120,330	83,570	64,064	42,005	11,917	9,488	5,325	* 600		
Interest paid.....	1,065,559	142,940	191,391	156,372	121,158	70,684	42,162	32,573	7,276	0			
Depreciation.....	3,510,816	64,180,7	1,189,816	745,612	346,007	289,137	200,764	58,860	29,475	9,404	* 200		
Net income (less deficit).....	25,548,413	-96,316	8,614,922	10,800,695	3,631,012	1,778,204	622,715	109,119	35,038	50,211	* 2,823		
Net income.....	28,985,949	1,655,261	9,028,838	10,928,838	3,729,456	1,910,339	702,125	168,049	56,992	65,607	* 2,979		
Deficit.....	2,747,536	1,751,578	461,382	128,142	98,454	132,135	78,410	58,930	21,954	15,396	* 156		

Efootnotes at end of table.

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000 under	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 or more
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All businesses											
Number of businesses.....	3,664,009	2,099,785	782,180	397,744	171,382	100,684	70,091	21,062	11,679	7,911	1,492
Total receipts.....	1,071,918,767	26,498,978	42,359,291	62,758,139	60,984,370	71,539,599	107,723,359	73,284,531	83,187,770	170,632,080	372,940,650
Business receipts.....	1,031,721,446	41,862,153	62,110,940	60,048,140	60,276,170	72,212,785	81,940,878	167,073,252	356,545,405	344,541,861	344,541,861
Total business deductions.....	962,753,754	27,362,469	43,823,393	49,225,098	62,666,538	97,853,358	68,399,405	79,894,846	163,089,349	100,522,685	100,522,685
Costs of goods sold.....	245,969,627	723,755	2,633,649	5,730,860	8,956,462	12,275,293	23,931,379	16,400,731	22,653,184	52,141,632	96,275,855
Salaries and wages.....	238,513,801	3,517,862	1,688,872	6,100,852	9,408,019	14,930,380	24,942,665	18,907,635	20,708,787	42,132,885	42,132,885
Taxes paid.....	562,120	520,350	1,375,125	1,496,112	2,150,686	3,336,033	2,484,736	2,577,989	4,622,104	4,622,104	10,805,257
Interest paid.....	10,780,268	561,168	399,712	515,109	494,610	519,284	570,983	417,393	572,575	940,866	5,788,686
Depreciation.....	22,597,557	1,791,152	1,767,511	1,772,352	1,151,062	1,236,786	1,466,056	1,106,646	1,393,640	2,775,634	8,116,718
Net income (less deficit).....	115,188,751	1,735,333	16,353,343	19,368,218	11,882,225	9,030,648	10,054,909	5,128,590	8,153,480	29,821,179	38,746,800
Net income.....	159,392,495	18,828,041	21,865,937	14,571,440	11,862,828	13,445,639	7,715,545	6,493,193	12,806,534	2,832,367	8,925,621
Deficit.....	44,203,745	11,221,206	2,474,698	2,497,719	2,689,214	2,893,180	3,390,731	2,586,955	4,753,055		
Corporations											
Number of businesses.....	760,087	209,173	155,238	152,600	92,931	65,551	51,907	15,920	9,388	6,361	1,018
Total receipts.....	720,148,313	7,984,206	9,439,479	25,189,619	34,019,583	47,343,245	80,171,259	55,348,741	67,465,394	139,175,006	254,281,782
Business receipts.....	691,608,915	9,134,260	9,034,143	23,728,004	32,363,230	45,890,778	78,863,161	54,482,886	66,494,923	241,052,908	
Total business deductions.....	711,836,442	12,655,141	17,822,322	730,779	2,452,587	5,764,268	8,695,177	18,973,918	50,503,438	252,265,208	
Costs of goods sold.....	202,329,98	2,589,141	897,229	3,380,903	5,888,255	10,542,666	18,830,174	14,358,389	16,650,405	34,293,288	62,181,553
Salaries and wages.....	169,611,994	379,930	351,995	946,582	1,049,715	1,701,505	2,775,112	2,080,045	2,179,360	3,915,559	8,010,198
Taxes paid.....	23,328,798	137,843	148,167	242,308	281,843	368,475	434,193	348,206	469,146	773,227	5,275,651
Interest paid.....	8,682,565	14,662,110	12,920,214	387,153	625,495	558,411	796,501	1,170,814	914,181	1,107,652	6,256,449
Depreciation.....	47,142,824	-3,669,887	478,827	1,869,117	1,761,111	1,585,382	3,468,950	956,473	704,468	2,260,918	3,070,374
Net income (less deficit) [1].....	34,814,590	2,620,327	2,144,215	3,757,109	4,041,818	4,069,980	6,502,153	3,285,458	3,093,353	6,367,346	11,261,085
Net income.....	6,290,214	1,665,388	1,887,992	2,280,206	2,484,578	3,033,204	2,328,985	2,388,884	4,264,429	8,190,711	
C corporations [2]											
Number of businesses.....	247,225	64,999	43,104	44,273	33,217	22,935	21,948	7,904	4,617	3,428	802
Total receipts.....	436,543,666	5,050,594	2,800,688	7,358,579	12,514,947	17,348,762	35,613,901	28,886,969	33,270,475	70,318,852	223,579,898
Business receipts.....	412,315,156	3,891,084	2,502,826	7,040,972	11,883,437	16,386,556	34,823,837	28,023,175	32,474,367	67,953,593	
Total business deductions.....	451,575,410	9,102,145	3,414,364	8,334,646	14,072,014	18,729,580	37,254,199	30,159,035	34,723,029	72,347,536	223,438,863
Costs of goods sold.....	124,251,741	73,730	212,536	965,675	2,063,545	3,252,440	7,973,984	7,900,790	9,894,969	20,763,822	71,150,450
Salaries and wages.....	112,057,716	1,816,675	460,214	1,238,186	2,551,862	4,480,711	9,029,984	7,773,307	9,090,610	18,704,507	56,911,649
Taxes paid.....	15,093,271	244,830	111,965	319,527	450,920	752,942	1,312,371	1,122,694	1,221,512	2,337,220	7,219,291
Interest paid.....	7,366,833	281,563	74,303	114,616	134,857	169,700	297,637	208,913	327,087	588,600	5,169,557
Depreciation.....	10,921,996	284,952	172,428	240,914	272,329	444,004	729,487	618,886	661,393	5,868,202	
Net income (less deficit).....	-14,318,641	-4,052,083	-613,717	-994,285	-1,578,776	-1,383,315	-1,639,985	-1,479,221	-1,447,099	-2,005,813	875,653
Net income.....	14,918,139	563,403	346,335	347,228	308,545	425,948	893,558	642,220	1,838,783	8,915,569	
Deficit.....	29,236,779	4,615,486	960,052	1,341,513	1,887,321	1,809,263	2,533,543	2,115,770	2,089,319	3,844,596	8,039,916

Foothnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		Professional, scientific, and technical services						
		Under	\$100,000	under	\$250,000	under	\$500,000	under	\$1,000,000	under	\$2,500,000	under	\$5,000,000	under	\$10,000,000	under	\$50,000,000	or more		
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)									
S corporations																				
Number of businesses.....	512,852	144,175	112,134	108,327	59,714	42,616	29,959	8,017	4,771	2,933	2,16									
Total receipts.....	283,874,647	2,933,611	6,638,791	17,831,040	21,504,636	29,994,482	44,557,357	26,661,772	34,194,919	68,856,154	30,701,884									
Business receipts.....	279,293,759	783,508	6,631,134	17,532,815	21,255,940	28,866,350	46,435,324	26,459,511	34,019,955	68,484,722	30,230,198									
Total business deductions.....	280,261,031	3,552,996	5,619,779	15,393,358	18,291,217	27,161,198	39,555,908	24,444,403	32,169,750	65,246,477	28,826,345									
Costs of goods sold.....	78,077,458	102,502	518,243	1,486,912	3,700,723	5,442,737	10,989,935	5,704,351	10,015,100	25,474,242	14,632,713									
Salaries and wages.....	57,554,278	437,015	2,142,717	3,336,393	6,061,945	9,800,180	16,585,082	7,589,795	15,588,780	5,289,903										
Taxes paid.....	8,235,527	135,101	179,027	627,055	598,95	948,563	1,462,741	987,351	1,575,139	1,575,139										
Interest paid.....	1,315,751	70,432	63,340	127,792	146,683	198,774	136,557	139,293	142,059	184,627	106,094									
Depreciation.....	3,640,114	196,719	214,725	384,581	286,081	352,498	441,327	295,296	446,260	631,380	391,247									
Total net income (less deficit).....	26,646,874	382,195	1,092,544	2,863,402	3,340,387	2,968,697	5,108,935	2,495,695	2,151,567	4,108,731	2,194,721									
Net income.....	32,224,885	2,056,924	1,797,880	3,409,881	3,733,273	3,644,012	5,608,595	2,648,910	2,451,132	4,528,563	2,345,515									
Deficit.....	5,577,811	1,674,728	705,336	546,479	392,886	675,315	499,660	213,215	299,565	419,832	150,795									
Partnerships																				
Number of businesses.....	151,076	54,256	23,430	24,219	14,424	14,666	11,711	4,338	2,082	1,479	471									
Total receipts.....	222,996,666	6,649,776	1,523,122	4,084,844	5,367,543	10,483,430	18,140,820	15,219,630	14,337,700	30,270,464	116,919,337									
Business receipts.....	221,608,743	2,913,803	1,363,430	3,053,777	5,291,520	10,316,339	15,064,204	15,013,939	14,061,403	29,448,326	113,753,188									
Total business deductions.....	174,417,448	5,127,135	1,363,430	3,369,167	4,202,325	7,748,899	13,953,737	11,826,878	11,870,018	24,547,143	90,407,515									
Costs of goods sold.....	28,411,321	25,682	108,799	490,401	531,861	892,413	2,219,208	2,134,573	2,550,998	5,054,126	13,953,260									
Salaries and wages.....	58,191,536	784,980	143,469	462,144	1,053,463	2,161,793	4,460,379	4,039,510	3,831,432	7,674,412	33,579,956									
Taxes paid.....	5,153,573	95,455	24,468	77,189	109,422	208,865	445,121	365,328	375,003	694,379	2,787,342									
Interest paid.....	1,186,672	116,439	26,000	30,334	53,409	70,964	82,437	56,701	98,249	152,670	499,107									
Depreciation.....	3,473,137	197,749	87,569	86,803	62,900	141,791	146,363	148,884	263,522	499,379	1,838,177									
Net income (less deficit).....	50,787,128	3,115,888	174,826	741,632	1,171,746	2,756,920	4,260,740	3,425,127	2,503,734	5,793,698	26,840,817									
Net income.....	55,897,153	4,728,125	527,629	1,174,405	1,454,774	3,055,349	4,583,682	3,665,055	2,946,263	6,276,157	27,485,715									
Deficit.....	5,110,025	1,612,237	352,803	432,773	283,028	296,429	322,942	239,928	442,528	482,459	644,898									
Nonfarm sole proprietorships																				
Number of businesses.....	2,752,846	1,836,356	603,512	220,225	64,027	20,467	6,473	804	209	71	* 1,739,531									
Total receipts.....	128,503,788	11,864,996	31,396,890	33,483,676	21,607,244	13,712,924	9,411,280	2,716,160	1,384,676	1,186,610	* 1,739,531									
Business receipts.....	76,499,864	9,580,193	15,699,863	16,726,222	12,659,343	9,026,861	7,089,914	1,969,089	932,049	948,193	* 1,869,138									
Total business deductions.....	15,229,108	521,841	1,794,071	2,787,872	2,660,333	2,687,703	2,738,253	661,017	192,116	399,641	* 786,262									
Costs of goods sold.....	10,710,271	143,741	648,174	2,257,805	2,466,301	2,229,931	1,652,102	409,736	226,950	165,185	* 514,346									
Salaries and wages.....	1,446,412	83,996	204,889	351,354	336,975	235,316	145,800	39,363	23,636	51,173	* 8,717									
Taxes paid.....	91,014	92,734	1,292,789	1,060,054	155,861	78,945	54,172	12,486	5,180	14,969	* 13,928									
Depreciation.....	4,862,310	1,111,732	15,699,860	16,757,469	8,948,868	4,688,346	2,352,19	746,990	452,622	256,864	* 19,092									
Net income (less deficit).....	52,073,389	2,289,332	16,934,423	9,074,848	4,737,519	2,359,804	1,780,424	453,577	263,031	0	* -90,012									
Net income.....	56,352,518	5,608,088	16,156,197	456,507	176,544	125,980	51,173	34,585	18,042	955	6,167	* 90,012								
Deficit.....	4,279,130																			

Footnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000		\$100,000 under		\$250,000 under		\$500,000 under		\$1,000,000 under		\$2,500,000 under		\$5,000,000 under		\$10,000,000 under		\$50,000,000 or more	
		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000		\$100,000	
		Under	\$25,000	Under	\$250,000	Under	\$500,000	Under	\$1,000,000	Under	\$2,500,000	Under	\$5,000,000	Under	\$10,000,000	Under	\$50,000,000	Under	
All businesses																			
Number of businesses.....	68,466	47,426	6,911	2,936	1,884	1,830	1,857	5,131,538	1,539	1,584	10,779,182	1,935	1,935	39,001,822	39,001,822	39,001,822	39,001,822	563	563
Total receipts.....	694,636,451	-975,707	265,154	361,973	490,512	1,066,466	2,780,179	5,131,538	1,191,245	2,530,632	8,779,376	2,530,632	2,530,632	185,986,284	185,986,284	185,986,284	185,986,284	635,735,327	635,735,327
Business receipts.....	199,549,758	13,899	35,162	50,472	85,438	234,081	642,569	2,549,841	4,180,853	8,487,007	30,389,651	8,487,007	8,487,007	546,363,234	546,363,234	546,363,234	546,363,234	185,986,284	185,986,284
Total business deductions.....	2,507,951	1,25,047	9,980	9,980	614,702	924,696	1,466	13,494	147,540	265,487	34,395	83,326	967,980	13,325,432	13,325,432	13,325,432	13,325,432	91,673,635	91,673,635
Costs of goods sold.....	14,457,846	3,149	16,717	18,483	36,781	147,540	24,123	117,110	149,873	296,860	1,380,003	6,118,015	1,041,598	1,041,598	1,041,598	1,041,598	11,943,213	11,943,213	
Salaries and wages.....	100,313,552	43,957	14,345	15,909	49,797	66,150	502,681	1,266,578	185,621	2,608,545	378,397	1,266,578	1,266,578	1,266,578	1,266,578	1,266,578	1,266,578	145,906,174	145,906,174
Taxes paid.....	13,670,148	54,735	172,138	96,871	155,425	49,797	11,572	62,676	404,375	871,939	1,315,083	2,819,965	1,315,083	1,315,083	1,315,083	1,315,083	1,315,083	41,498,955	41,498,955
Interest paid.....	159,786,873	41,167	87,943	24,306	28,988	102,659	404,375	896,534	1,754,029	1,811,835	3,291,890	10,561,980	10,561,980	10,561,980	10,561,980	10,561,980	10,561,980	95,996,082	95,996,082
Depreciation.....	43,658,208	-3,423,945	-866,661	-432,772	394,401	509,073	492,159	406,503	496,741	496,741	496,741	2,775,429	2,775,429	2,775,429	2,775,429	2,775,429	2,775,429	2,775,429	2,775,429
Net income (less deficit).....	103,217,571	1,489,476	332,250	827,174	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911
Net income.....	117,037,551	1,489,476	332,250	827,174	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911
Deficit.....	13,819,980	4,913,422	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911	1,198,911
Corporations																			
Number of businesses.....	46,887	32,834	4,526	1,797	774	784	1,349	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278
Total receipts.....	677,082,366	-999,270	219,005	280,169	287,389	581,432	2,248,172	4,690,797	9,911,573	9,911,573	34,936,705	34,936,705	34,936,705	624,919,624	624,919,624	624,919,624	624,919,624	624,919,624	624,919,624
Business receipts.....	190,225,987	3,717	17,713	9,894	6,789	35,616	283,101	1,002,797	2,107,424	2,107,424	6,773,764	6,773,764	6,773,764	179,975,172	179,975,172	179,975,172	179,975,172	179,975,172	179,975,172
Total business deductions.....	581,498,091	1,240,218	534,951	487,439	341,132	338,413	1,844,823	3,772,180	7,700,789	7,700,789	26,762,152	26,762,152	26,762,152	538,455,984	538,455,984	538,455,984	538,455,984	538,455,984	538,455,984
Costs of goods sold.....	9,317,497	9,980	3,149	1,466	27	0	13,151	7,061	6,061	6,061	115,781	9,300,822	9,300,822	9,300,822	9,300,822	9,300,822	9,300,822	9,300,822	9,300,822
Salaries and wages.....	98,542,502	42,461	16,657	12,815	20,808	57,858	136,573	544,455	1,267,630	1,267,630	5,428,788	90,964,457	90,964,457	90,964,457	90,964,457	90,964,457	90,964,457	90,964,457	90,964,457
Taxes paid.....	13,420,813	49,993	5,549	14,349	10,634	15,418	109,441	141,912	289,474	289,474	989,398	11,794,645	11,794,645	11,794,645	11,794,645	11,794,645	11,794,645	11,794,645	11,794,645
Interest paid.....	158,380,777	149,150	20,649	49,975	49,461	57,544	444,720	1,239,431	2,478,900	2,478,900	8,668,063	145,222,885	145,222,885	145,222,885	145,222,885	145,222,885	145,222,885	145,222,885	145,222,885
Depreciation.....	43,217,381	12,572	6,441	9,132	14,290	9,303	56,149	164,487	370,863	370,863	1,231,256	41,342,887	41,342,887	41,342,887	41,342,887	41,342,887	41,342,887	41,342,887	41,342,887
Net income (less deficit) [1].....	95,340,541	-1,809,726	-161,300	-68,586	5,006	295,505	806,417	850,409	1,285,222	1,187,153	8,326,038	87,730,100	87,730,100	87,730,100	87,730,100	87,730,100	87,730,100	87,730,100	87,730,100
Net income.....	103,547,546	1,452,947	264,108	291,469	233,081	406,688	406,688	111,163	478,805	336,744	336,744	242,670	789,084	789,084	789,084	789,084	789,084	789,084	789,084
Deficit.....	8,207,005	3,262,674	425,408	360,056	228,074	228,074	111,163	478,805	336,744	336,744	242,670	789,084	789,084	789,084	789,084	789,084	789,084	789,084	789,084
C corporations [2]																			
Number of businesses.....	24,457	15,161	2,539	1,429	560	435	809	779	779	779	960	1,342	443	443	443	443	443	443	443
Total receipts.....	660,862,584	-237,174	127,360	222,450	201,375	325,697	1,331,627	2,879,288	6,905,668	6,905,668	28,233,132	620,643,181	620,643,181	620,643,181	620,643,181	620,643,181	620,643,181	620,643,181	620,643,181
Business receipts.....	183,988,389	2,733	3,202	8,879	6,132	22,451	109,411	305,244	847,160	847,160	4,169,996	178,513,180	178,513,180	178,513,180	178,513,180	178,513,180	178,513,180	178,513,180	178,513,180
Total business deductions.....	569,808,545	1,008,655	476,272	382,723	284,579	247,773	1,407,225	2,559,769	5,547,564	5,547,564	22,059,999	535,833,985	535,833,985	535,833,985	535,833,985	535,833,985	535,833,985	535,833,985	535,833,985
Costs of goods sold.....	9,498,320	9,980	-	879	9,289	18,369	32,067	128,706	353,529	353,529	103,163	3,304	3,304	3,304	3,304	3,304	3,304	3,304	3,304
Salaries and wages.....	96,477,130	39,569	5,069	11,571	10,158	14,026	45,266	95,739	216,325	216,325	822,546	822,546	822,546	822,546	822,546	822,546	822,546	822,546	822,546
Taxes paid.....	12,956,695	24,464	4,351	32,982	38,909	43,661	313,958	840,978	1,762,448	1,762,448	7,190,705	144,592,881	144,592,881	144,592,881	144,592,881	144,592,881	144,592,881	144,592,881	144,592,881
Interest paid.....	154,966,840	129,989	5,899	5,239	6,597	4,483	8,063	43,518	118,512	118,512	276,200	41,240,746	41,240,746	41,240,746	41,240,746	41,240,746	41,240,746	41,240,746	41,240,746
Depreciation.....	42,717,313	-1,145,656	-347,598	-167,242	-92,914	104,694	-116,032	230,149	1,190,719	1,190,719	5,526,472	84,092,728	84,092,728	84,092,728	84,092,728	84,092,728	84,092,728	84,092,728	84,092,728
Net income (less deficit).....	89,275,321	95,233,256	127,431	63,332	101,779	94,129	191,431	352,118	554,105	554,105	1,429,734	1,429,734	1,429,734	1,429,734	1,429,734	1,429,734	1,429,734	1,429,734	1,429,734
Net income.....	95,233,256	5,957,935	1,273,087	411,530	269,021	187,043	86,736	488,151	323,956	323,956	739,478	1,059,919	1,059,919	1,059,919	1,059,919	1,059,919	1,059,919	1,059,919	1,059,919

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000	
		(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	
S corporations																			
Number of businesses.....	22,430	17,673	1,988	368	214	349	540	499	421	349	349	29	6,673,573	3,011,876	6,673,573	4,276,444			
Total receipts.....	16,419,782	-762,096	92,444	57,719	86,014	255,735	96,545	1,811,529	697,553	1,212,411	1,260,284	1,461,991	2,622,009	2,153,225	4,702,154	2,622,009			
Business receipts.....	6,237,598	* 983	* 14,510	* 1,016	656	13,165	183,690	457,597	0	0	66	0	2,757	12,618	361,436	942,026	466,880	0	
Total business deductions.....	11,689,546	231,564	58,678	104,716	56,553	90,640	57,867	190,926	57,867	1,393	64,176	73,149	166,852	82,395	1,477,348	630,013			
Costs of goods sold.....	19,177	0	* 3,149	586	0	2,439	25,791	1,383	1,240	13,983	13,983	716,452	94,663	223,200	102,150				
Salaries and wages.....	2,065,371	2,892	11,589	* 3,526	2,777	476	1,393	10,552	9,808	9,808	9,808	45,975	620,260	965,044	2,010,481	1,637,372			
Taxes paid.....	464,118	25,529	1,198	521	16,993	10,552	10,552	12,631	97,920	19,811	19,811	633,048	968,689	2,060,087	1,649,781				
Interest paid.....	3,414,137	19,161	1,202	2,536	1,202	0	0	1,240	97,920	215,238	215,238	10,654	12,788	3,655	49,606	12,409			
Depreciation.....	500,079	6,873	186,298	98,656	186,298	183,690	183,690	183,690	183,690	41,031	41,031	0	0	0	0	0	0		
Total net income (less deficit).....	6,065,220	-664,071	200,176	1,325,516	1,325,516	13,878	13,878	13,878	13,878	0	0	0	0	0	0	0	0		
Net income.....	8,314,290	1,989,586	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Deficit.....	2,249,070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Partnerships																			
Number of businesses.....	21,579	14,592	2,385	1,139	1,110	1,046	508	261	261	203	203	244	10,815,703	4,065,117	861,639	440,741	10,815,703		
Total receipts.....	17,554,085	23,563	* 45,349	81,809	203,123	486,034	* 32,007	440,741	440,741	440,741	440,741	0	6,011,112	2,005,612	423,208	188,448	6,011,112		
Business receipts.....	9,323,771	* 10,182	* 18,049	* 40,578	* 78,649	* 196,465	* 32,007	* 32,007	* 32,007	* 32,007	* 32,007	0	7,907,240	3,607,499	766,218	188,448	7,907,240		
Total business deductions.....	16,720,860	1,267,733	722,096	496,263	273,638	586,283	686,018	408,673	408,673	408,673	408,673	0	3,964,610	832,199	27,334	* 27,334	3,964,610		
Costs of goods sold.....	4,940,149	0	0	0	0	* 13,480	* 343	0	0	0	0	0	0	0	0	0	0		
Salaries and wages.....	1,771,050	* 1,496	* 60	* 5,668	* 15,973	* 86,682	* 98,914	* 86,682	* 86,682	* 86,682	* 86,682	0	709,178	112,373	689,227	7,386	148,568		
Taxes paid.....	249,335	4,742	* 8,796	* 1,560	* 1,747	8,705	7,669	7,669	7,669	7,669	7,669	0	52,200	129,645	294,780	7,386	148,568		
Interest paid.....	1,406,086	22,988	* 76,222	* 105,450	* 18	* 8,806	57,961	57,961	57,961	57,961	57,961	0	683,279	* 21,134	* 21,134	* 21,134	107,326	156,058	
Depreciation.....	440,817	* 28,595	* 81,502	* 15,174	* 14,698	* 2,269	* 6,527	* 6,527	* 6,527	* 6,527	* 6,527	0	664,202	464,684	664,202	464,684	7,490,552		
Total net income (less deficit).....	7,877,030	-1,614,219	-705,361	-364,186	97,563	108,870	65,522	488,866	488,866	488,866	488,866	0	1,669,402	883,458	883,458	883,458	2,235,942	8,293,655	
Net income.....	13,490,005	36,529	68,142	102,932	275,992	403,285	403,285	403,285	403,285	403,285	403,285	0	803,102	* 159,997	* 159,997	* 159,997	566,540		
Deficit.....	5,612,975	1,650,748	773,503	467,118	178,429	380,996	0	0	0	0	0	0	0	0	0	0	0		
Nonfarm sole proprietorships																			
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Footnotes at end of table.

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000 under		\$100,000 under \$250,000		\$500,000 under \$100,000		\$1,000,000 under \$250,000		\$2,500,000 under \$500,000		\$5,000,000 under \$1,000,000		\$10,000,000 under \$2,500,000		\$50,000,000 or more			
		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$25,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$25,000	\$500,000	\$1,000,000	\$2,500,000
All businesses																			
Number of businesses.....	1,592,569	341,251	95,236	55,463	38,802	27,624	9,329	3,982	53,281	3,982	28,385,511	32,540,006	28,385,511	53,143,929	52,157,522	223,715,196	694	694	
Total receipts.....	14,033,062	17,537,881	15,184,203	19,649,761	27,222,566	45,653,559	32,385,510	28,385,510	27,046,312	45,221,243	32,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510
Business receipts.....	11,182,830	17,416,107	15,072,893	19,541,323	27,046,312	45,221,243	32,385,510	28,385,510	27,046,312	45,221,243	32,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510	28,385,510
Total business deductions.....	10,159,878	12,608,365	12,750,733	17,963,955	25,325,497	44,338,387	31,126,849	27,781,567	31,126,849	51,970,735	44,338,387	31,126,849	27,781,567	27,781,567	27,781,567	27,781,567	27,781,567	27,781,567	27,781,567
Costs of goods sold.....	2,170,055	5,181,413	3,152,723	5,181,413	9,192,596	20,807,816	15,050,469	14,713,515	15,050,469	15,050,469	15,050,469	15,050,469	15,050,469	15,050,469	15,050,469	15,050,469	15,050,469	15,050,469	
Salaries and wages.....	1,874,715	1,178,159	2,082,036	3,628,096	5,689,490	8,636,440	6,599,694	5,003,877	5,003,877	5,003,877	5,003,877	5,003,877	5,003,877	5,003,877	5,003,877	5,003,877	5,003,877	5,003,877	
Taxes paid.....	220,076	257,163	374,133	599,543	825,614	1,382,498	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	1,083,540	
Interest paid.....	128,064	180,987	143,442	184,124	224,122	345,204	262,998	192,082	192,082	192,082	192,082	192,082	192,082	192,082	192,082	192,082	192,082	192,082	
Depreciation.....	7,302,864	1,292,407	776,036	837,034	644,295	1,084,246	889,981	441,923	441,923	441,923	441,923	441,923	441,923	441,923	441,923	441,923	441,923	441,923	
Net income (less deficit).....	14,017,176	24,369,573	4,940,801	2,421,047	1,740,735	1,934,784	1,342,373	1,456,385	1,456,385	1,456,385	1,456,385	1,456,385	1,456,385	1,456,385	1,456,385	1,456,385	1,456,385	1,456,385	
Net income.....	6,870,267	5,630,909	2,886,428	2,283,020	2,352,850	2,143,208	1,844,495	1,475,814	1,475,814	1,475,814	1,475,814	1,475,814	1,475,814	1,475,814	1,475,814	1,475,814	1,475,814	1,475,814	
Deficit.....	10,332,493	690,107	465,378	522,286	418,067	800,836	388,109	293,382	293,382	293,382	293,382	293,382	293,382	293,382	293,382	293,382	293,382	293,382	
Corporations																			
Number of businesses.....	44,689	53,040	43,830	34,725	29,328	22,698	8,143	3,402	3,402	3,402	3,402	3,402	3,402	3,402	3,402	3,402	3,402	3,402	
Total receipts.....	2,498,577	3,364,248	7,411,492	12,169,008	20,737,377	38,030,157	28,755,447	24,611,552	24,611,552	24,611,552	24,611,552	24,611,552	24,611,552	24,611,552	24,611,552	24,611,552	24,611,552	24,611,552	
Business receipts.....	2,865,053	3,244,413	7,324,294	12,068,921	20,622,889	37,610,980	28,613,868	24,258,140	24,258,140	24,258,140	24,258,140	24,258,140	24,258,140	24,258,140	24,258,140	24,258,140	24,258,140	24,258,140	
Total business deductions.....	3,021,762	6,933,541	11,540,731	19,885,198	37,280,919	27,407,459	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	24,076,090	
Costs of goods sold.....	523,074	1,883,122	3,089,363	7,411,127	17,367,534	13,182,103	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	12,925,445	
Salaries and wages.....	1,431,108	289,169	917,175	2,359,168	4,146,482	7,098,1284	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	5,594,484	
Taxes paid.....	137,165	100,123	225,459	462,407	680,273	1,223,585	981,1509	835,121	835,121	835,121	835,121	835,121	835,121	835,121	835,121	835,121	835,121	835,121	
Interest paid.....	54,450	50,610	79,727	123,598	162,652	273,975	244,670	137,717	137,717	137,717	137,717	137,717	137,717	137,717	137,717	137,717	137,717	137,717	
Depreciation.....	57,146	57,146	237,769	298,065	463,004	890,982	825,583	773,514	773,514	773,514	773,514	773,514	773,514	773,514	773,514	773,514	773,514	773,514	
Net income (less deficit) [1].....	-187,672	353,765	481,606	671,185	905,621	79,310	1,361,936	812,046	812,046	812,046	812,046	812,046	812,046	812,046	812,046	812,046	812,046	812,046	
Net income.....	311,743	581,108	826,516	1,091,994	1,225,244	1,471,255	1,698,822	1,029,954	1,029,954	1,029,954	1,029,954	1,029,954	1,029,954	1,029,954	1,029,954	1,029,954	1,029,954	1,029,954	
Deficit.....	499,415	227,342	344,909	420,149	319,623	701,945	336,886	217,908	217,908	217,908	217,908	217,908	217,908	217,908	217,908	217,908	217,908	217,908	
C corporations [2]																			
Number of businesses.....	75,004	14,993	14,697	11,219	10,386	9,217	8,555	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	
Total receipts.....	231,893,728	1,322,283	918,961	1,925,204	3,708,004	6,648,331	14,329,813	11,088,071	10,857,352	10,857,352	10,857,352	10,857,352	10,857,352	10,857,352	10,857,352	10,857,352	10,857,352	10,857,352	
Business receipts.....	215,800,323	82,367	1,885,156	3,683,836	6,493,264	14,062,309	11,004,526	10,956,919	10,956,752	10,956,752	10,956,752	10,956,752	10,956,752	10,956,752	10,956,752	10,956,752	10,956,752	10,956,752	
Total business deductions.....	231,647,065	1,521,776	904,644	1,960,765	3,773,226	14,317,873	11,160,327	10,746,405	10,746,405	10,746,405	10,746,405	10,746,405	10,746,405	10,746,405	10,746,405	10,746,405	10,746,405	10,746,405	
Costs of goods sold.....	99,514,154	4,086	121,998	479,489	1,055,896	1,761,364	5,375,631	6,324,628	6,170,380	6,170,380	6,170,380	6,170,380	6,170,380	6,170,380	6,170,380	6,170,380	6,170,380	6,170,380	
Salaries and wages.....	41,959,460	789,160	101,704	375,484	787,326	1,660,929	3,330,659	1,610,905	1,610,905	1,610,905	1,610,905	1,610,905	1,610,905	1,610,905	1,610,905	1,610,905	1,610,905	1,610,905	
Taxes paid.....	9,791,998	62,687	26,391	60,964	161,607	255,889	576,869	342,843	400,402	400,402	400,402	400,402	400,402	400,402	400,402	400,402	400,402	400,402	
Interest paid.....	5,665,708	36,643	14,997	59,858	40,596	166,887	199,531	332,352	300,839	300,839	300,839	300,839	300,839	300,839	300,839	300,839	300,839	300,839	
Depreciation.....	7,402,839	389,973	-198,001	14,317	-35,561	-65,223	-83,054	1,158,4	1,158,4	1,158,4	1,158,4	1,158,4	1,158,4	1,158,4	1,158,4	1,158,4	1,158,4	1,158,4	
Net income.....	5,579,343	104,530	97,899	91,681	116,293	126,168	225,616	225,616	225,616	225,616	225,616	225,616	225,616	225,616	225,616	225,616	225,616	225,616	
Deficit.....	5,189,370	302,532	63,582	127,242	209,222	181,516	214,032	244,638	186,537	186,537	186,537	186,537	186,537	186,537	186,537	186,537	186,537	186,537	

Foothnotes at end of table.

Integrated Business Data, 2003

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000 under	\$25,000 \$100,000 under	\$250,000 \$500,000 under	\$1,000,000 \$2,500,000 under	\$2,500,000 \$5,000,000 under	\$5,000,000 \$10,000,000 under	\$10,000,000 \$50,000,000 under	\$50,000,000 or more	
	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)
S corporations										
Number of businesses.....	167,901	29,696	38,344	32,610	24,340	20,110	14,143	5,063	1,907	1,423
Total receipts.....	146,046,87	1,762,293	2,445,287	5,486,288	8,461,004	14,089,046	23,700,345	17,867,376	13,954,201	25,100,083
Business receipts.....	144,290,643	203,686	2,386,754	5,459,136	8,395,085	14,069,625	23,548,671	17,809,141	13,863,221	24,965,402
Total business deductions.....	139,217,043	1,234,364	2,117,118	4,972,775	7,767,504	13,133,813	22,963,046	16,247,132	13,329,886	24,251,753
Costs of goods sold.....	71,379,731	34,610	401,076	1,383,633	2,033,467	5,649,763	11,991,903	6,957,475	6,655,031	15,915,163
Salaries and wages.....	24,084,763	641,948	187,465	541,690	1,581,842	2,485,553	3,760,605	3,983,579	3,156,361	6,356,304
Taxes paid.....	5,110,523	74,478	73,732	164,496	300,740	424,374	646,716	638,666	434,719	1,642,613
Interest paid.....	938,264	17,807	23,894	57,268	94,573	86,105	166,356	137,161	58,121	149,198
Depreciation.....	2,947,829	42,149	177,911	257,468	245,182	263,473	588,629	524,744	186,141	366,022
Total net income (less deficit).....	7,925,759	10,329	339,448	517,167	737,068	988,675	757,726	1,434,508	701,553	1,373,223
Net income.....	9,621,140	207,212	483,208	734,735	975,701	1,099,076	1,245,639	1,526,756	732,924	1,060,061
Deficit.....	1,695,847	198,883	143,760	217,668	238,633	110,401	487,913	92,247	31,371	1,097,167
Partnerships										
Number of businesses.....	43,647	16,727	8,059	6,575	4,828	3,361	2,305	852	517	327
Total receipts.....	52,332,019	745,527	483,936	1,028,840	1,739,669	2,456,414	3,882,933	2,769,109	3,649,995	97
Business receipts.....	51,337,496	107,819	481,997	1,024,728	1,731,318	2,454,688	3,879,794	2,756,032	3,606,449	28,265,151
Total business deductions.....	50,299,922	1,169,714	430,459	938,398	1,605,708	2,141,401	3,687,130	2,735,951	3,319,458	27,590,206
Costs of goods sold.....	19,615,822	154,425	* 43,468	129,889	506,412	558,518	1,451,751	1,242,234	1,788,316	26,832,600
Salaries and wages.....	13,488,134	* 291,838	213,779	271,865	557,486	938,728	103,427	76,622	77,707,028	10,441,792
Taxes paid.....	993,237	29,244	5,679	26,695	29,909	63,568	105,829	86,548	197,052	8,016,774
Interest paid.....	452,849	14,350	* 3,858	16,776	29,422	50,863	118,829	51,637	113,237	37,2494
Depreciation.....	944,244	54,915	43,091	59,520	68,102	41,670	92,025	54,464	75,781	145,198
Net income (less deficit).....	3,042,348	-127,875	53,483	94,434	144,520	319,189	212,931	61,249	332,347	277,698
Net income.....	3,199,334	385,026	104,643	176,012	202,191	390,542	304,000	103,135	402,563	496,164
Deficit.....	1,276,985	512,902	* 51,160	81,577	57,671	* 71,373	91,070	* 41,886	70,216	649,298
Nonfarm sole proprietorships										
Number of businesses.....	1,881,215	1,531,153	280,152	44,831	15,910	6,113	2,621	334	63	** 39
Total receipts.....	46,673,130	10,788,558	13,689,697	6,723,871	5,741,084	4,028,765	3,750,469	1,015,450	423,964	** 530,872
Business receipts.....	46,673,130	10,788,558	13,689,697	6,723,871	5,741,084	4,028,765	3,750,469	1,015,450	423,964	** 530,872
Total business deductions.....	33,663,618	6,234,024	9,156,144	4,878,854	4,878,854	3,318,898	3,370,338	983,239	386,019	** 518,385
Costs of goods sold.....	8,994,395	29,794	1,603,513	1,159,712	1,585,638	1,222,951	1,988,531	626,132	99,787	** 4,163,336
Salaries and wages.....	5,199,152	151,769	865,566	951,082	1,017,063	995,522	606,448	289,181	183,717	** 138,803
Taxes paid.....	604,225	53,667	151,361	121,979	107,227	81,773	55,486	15,409	12,959	** 4,363
Interest paid.....	346,043	57,264	126,519	53,694	44,847	32,048	20,202	6,499	2,728	** 2,243
Depreciation.....	664,843	1,011,547	4,18,451	356,863	1,39,621	98,239	19,934	9,486	** 3,270	**
Net income (less deficit).....	4,554,911	4,533,553	1,845,007	924,370	709,994	360,132	33,200	38,039	** 12,287	**
Net income.....	15,181,985	6,174,072	4,945,158	1,883,900	968,835	737,064	42,538	43,297	** 19,168	**
Deficit.....	2,170,492	1,619,161	411,605	38,892	44,466	27,071	7,821	9,337	5,258	** 6,581

Footnotes at end of table.

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Educational services										\$50,000 or more
	Total	\$25,000 under	\$100,000 under \$250,000	\$100,000 under \$500,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	
All businesses	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)
Number of businesses.....	505,675	427,434	45,360	20,162	5,857	2,872	2,780	606	252	286	67
Total receipts.....	38,945,973	2,488,024	2,144,360	2,878,795	2,086,721	1,853,512	4,803,404	2,212,093	1,795,997	5,592,382	13,090,687
Business receipts.....	37,960,187	2,363,400	2,095,488	2,868,628	2,080,288	1,849,848	4,775,501	2,199,385	1,722,770	5,540,743	12,414,155
Total business deductions.....	35,625,523	1,850,188	1,389,204	2,611,733	1,869,306	1,937,235	4,562,295	1,999,284	1,705,816	5,348,253	12,342,208
Costs of goods sold.....	5,715,286	47,087	109,759	304,465	220,173	388,400	60,201	233,223	200,972	1,113,760	2,497,246
Salaries and wages.....	9,694,005	71,690	86,291	390,402	447,484	585,049	1,202,652	714,283	575,899	1,861,120	3,759,139
Taxes paid.....	1,165,199	15,225	27,402	87,259	68,053	57,956	162,822	93,586	66,706	212,377	373,814
Interest paid.....	392,120	39,679	16,611	18,016	37,483	16,472	14,805	11,437	25,717	50,977	161,109
Depreciation.....	1,238,161	129,957	78,077	68,544	60,974	83,591	56,952	47,048	47,309	128,800	536,912
Net income (less deficit).....	3,511,410	675,133	745,584	269,663	218,821	-84,036	247,162	216,809	111,706	352,463	758,108
Net income.....	5,291,938	1,233,874	863,052	404,373	266,055	91,096	252,488	193,180	532,946	1,084,056	
Deficit.....	1,780,528	568,740	117,469	134,711	47,234	175,132	123,657	35,679	81,474	180,484	325,948
Corporations											
Number of businesses.....	44,059	13,132	9,046	11,682	4,755	2,070	2,401	466	183	263	61
Total receipts.....	30,684,279	225,122	510,633	1,769,641	1,712,005	1,353,045	4,206,861	1,765,338	1,317,981	5,113,836	12,709,218
Business receipts.....	118,881	465,409	1,759,474	1,706,241	1,349,781	1,181,466	1,296,641	1,296,364	1,042,950	12,042,911	
Total business deductions.....	29,222,310	300,313	514,829	1,771,576	1,582,383	1,436,429	4,019,850	1,612,225	1,305,655	11,763,966	
Costs of goods sold.....	4,895,886	11,965	59,474	159,366	162,775	267,498	486,406	140,068	121,920	1,046,491	2,439,923
Salaries and wages.....	8,770,228	56,538	48,164	339,103	390,802	487,351	1,049,093	597,386	451,850	1,736,769	3,613,172
Taxes paid.....	1,050,703	8,761	17,987	61,222	44,188	147,858	74,380	52,034	204,918	362,098	
Interest paid.....	312,979	7,436	2,937	13,824	31,653	12,081	1,1557	6,958	19,292	47,636	159,603
Depreciation.....	912,744	9,493	13,317	44,931	51,088	67,654	49,280	40,196	37,227	116,954	482,605
Net income (less deficit) [1].....	1,610,813	-72,896	-3,776	664	119,735	-81,516	192,960	157,437	32,703	316,298	949,206
Net income.....	2,493,048	22,373	56,578	133,705	159,689	48,453	268,630	193,061	109,684	438,658	1,062,218
Deficit.....	882,235	95,269	60,354	133,042	39,954	129,969	75,670	35,624	76,981	122,360	113,012
C corporations [2]											
Number of businesses.....	16,579	5,169	3,435	3,685	1,911	1,052	983	98	108	89	49
Total receipts.....	18,458,156	140,098	219,806	565,842	766,058	655,502	1,750,644	448,663	809,553	1,834,529	11,267,362
Business receipts.....	17,588,844	39,853	186,206	565,710	765,554	654,275	1,728,302	441,589	791,566	1,808,717	10,627,032
Total business deductions.....	17,756,720	156,068	244,239	595,165	762,812	637,390	1,765,329	461,955	842,206	1,849,460	10,441,505
Costs of goods sold.....	2,632,182	2,745	23,271	12,206	28,866	116,295	142,408	10,422	105,688	379,714	1,810,568
Salaries and wages.....	5,161,766	24,724	33,089	134,901	168,707	179,623	232,286	214,788	256,576	568,018	3,348,073
Taxes paid.....	586,471	4,486	8,777	26,258	25,848	26,233	37,032	22,005	29,197	72,956	333,679
Interest paid.....	243,588	4,462	6,043	4,550	5,684	10,161	5,944	2,298	15,581	38,287	155,222
Depreciation.....	658,867	3,372	6,043	10,326	39,721	13,009	26,133	9,425	34,171	72,217	44,449
Net income (less deficit).....	697,617	-14,903	-24,433	-29,324	3,246	17,522	-14,885	-13,292	-32,563	-14,932	820,979
Net income.....	1,209,769	14,710	19,426	12,760	38,851	33,562	30,861	6,213	40,654	80,590	932,142
Deficit.....	512,152	29,613	43,859	42,084	35,604	35,624	45,546	19,505	73,217	95,521	111,163

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000	
		Under	\$100,000	under	\$250,000	under	\$500,000	under	\$1,000,000	under	\$2,500,000	under	\$5,000,000	under	\$10,000,000	under	\$50,000,000	under	\$50,000,000
S corporations																			
Number of businesses.....	27,480	7,963	5,611	7,998	2,844	* 1,019	* 1,417	* 368	75	173	1,441,856	1,415,879	3,279,307	3,260,332	1,322,460	1,305,644	666,777	629,355	265,098
Total receipts.....	12,226,122	85,023	290,827	1,203,799	945,947	* 697,543	* 2,466,217	* 1,317,275	508,327	3,279,307	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332
Business receipts.....	12,147,374	79,029	278,202	940,765	940,647	* 685,506	* 2,433,163	* 1,314,775	505,075	3,279,307	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332
Total business deductions.....	11,465,590	144,245	270,590	1,176,411	829,552	* 788,449	* 2,234,521	* 1,150,270	463,449	3,279,307	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332	3,260,332
Costs of goods sold.....	2,263,704	* 9,220	* 36,204	* 147,160	* 133,909	* 151,202	* 343,998	* 129,646	16,231	1,441,856	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879
Salaries and wages.....	3,608,460	* 31,813	* 15,075	204,201	* 222,094	* 307,728	* 816,827	* 382,598	195,275	1,167,750	1,167,750	1,167,750	1,167,750	1,167,750	1,167,750	1,167,750	1,167,750	1,167,750	1,167,750
Taxes paid.....	464,332	9,210	50,798	35,374	* 17,955	* 11,826	* 52,576	22,837	131,962	1,441,856	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879	1,415,879
Interest paid.....	69,391	* 2,974	* 2,240	* 9,274	* 25,969	* 14,920	* 56,13	* 4,660	3,711	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861
Depreciation.....	253,877	6,120	* 7,274	34,605	* 11,366	* 54,645	* 23,147	* 30,771	3,056	44,737	38,155	38,155	38,155	38,155	38,155	38,155	38,155	38,155	38,155
Total net income (less deficit).....	913,197	-57,993	20,657	29,987	116,489	* -99,039	* 207,645	* 170,729	65,266	331,229	128,227	128,227	128,227	128,227	128,227	128,227	128,227	128,227	128,227
Net income.....	1,283,279	* 7,663	37,152	120,945	* 120,838	* 14,891	* 237,770	* 186,848	69,030	358,068	130,075	130,075	130,075	130,075	130,075	130,075	130,075	130,075	130,075
Deficit.....	370,082	* 16,495	65,656	90,958	* 4,349	* 113,930	* 30,124	16,118	3,764	* 26,839	1,849	1,849	1,849	1,849	1,849	1,849	1,849	1,849	1,849
Partnerships																			
Number of businesses.....	9,084	5,321	1,591	596	* 548	566	* 246	* 118	69	* 23	* 6	* 6	* 23	* 23	* 23	* 23	* 23	* 23	* 23
Total receipts.....	2,861,965	57,393	75,397	94,654	* 195,385	350,381	* 389,438	* 361,287	478,016	* 478,546	* 381,469	* 381,469	* 381,469	* 381,469	* 381,469	* 381,469	* 381,469	* 381,469	* 381,469
Business receipts.....	2,814,240	39,010	71,749	94,654	* 194,696	349,981	* 386,930	* 358,153	476,129	* 478,546	* 371,244	* 371,244	* 371,244	* 371,244	* 371,244	* 371,244	* 371,244	* 371,244	* 371,244
Total business deductions.....	2,964,544	118,041	60,751	80,707	* 177,023	360,241	* 449,273	* 326,955	406,161	* 443,149	* 378,242	* 378,242	* 378,242	* 378,242	* 378,242	* 378,242	* 378,242	* 378,242	* 378,242
Costs of goods sold.....	572,984	* 1,349	* 2,312	* 1,368	* 56,515	* 107,241	* 107,890	* 92,665	* 79,052	* 67,269	* 57,323	* 57,323	* 57,323	* 57,323	* 57,323	* 57,323	* 57,323	* 57,323	* 57,323
Salaries and wages.....	715,323	* 4,207	* 6,658	* 9,170	* 26,374	* 61,959	* 113,286	* 99,304	124,049	* 124,351	* 145,967	* 145,967	* 145,967	* 145,967	* 145,967	* 145,967	* 145,967	* 145,967	* 145,967
Taxes paid.....	79,471	1,925	* 2,637	* 1,001	* 2,815	* 9,027	* 10,896	* 17,324	* 14,672	* 7,459	* 11,716	* 11,716	* 11,716	* 11,716	* 11,716	* 11,716	* 11,716	* 11,716	* 11,716
Interest paid.....	23,735	* 129	* 950	* 886	* 1,970	* 3,544	* 1,508	* 3,475	* 6,425	* 3,341	* 1,506	* 1,506	* 1,506	* 1,506	* 1,506	* 1,506	* 1,506	* 1,506	* 1,506
Depreciation.....	117,946	10,306	* 1,510	* 1,677	* 6,656	* 12,385	* 3,706	* 5,072	10,082	* 11,846	* 54,307	* 54,307	* 54,307	* 54,307	* 54,307	* 54,307	* 54,307	* 54,307	* 54,307
Net income (less deficit).....	-59,054	-25,646	14,653	13,949	* 18,378	* 9,334	* 29,544	* 29,544	* 34,608	79,003	* 36,165	* 191,098	* 191,098	* 191,098	* 191,098	* 191,098	* 191,098	* 191,098	* 191,098
Net income.....	376,831	32,543	* 22,631	14,298	* 25,275	* 29,544	* 18,256	* 34,663	* 83,496	* 94,288	* 94,288	* 94,288	* 94,288	* 94,288	* 94,288	* 94,288	* 94,288	* 94,288	* 94,288
Deficit.....	435,885	58,188	* 7,978	* 349	* 6,897	* 38,878	* 47,987	* 55	* 55	* 55	* 55	* 55	* 55	* 55	* 55	* 55	* 55	* 55	* 55
Nonfarm sole proprietorships																			
Number of businesses.....	452,552	408,981	34,723	7,844	* 554	* 236	* 133	** 22	** 22	** 22	** 22	** 22	** 22	** 22	** 22	** 22	** 22	** 22	** 22
Total receipts.....	5,399,729	2,205,509	1,558,330	1,014,500	* 179,331	* 150,086	207,105	** 84,868	** 84,868	** 84,868	** 84,868	** 84,868	** 84,868	** 84,868	** 84,868	** 84,868	** 84,868	** 84,868	
Business receipts.....	5,399,729	1,431,834	823,624	759,450	* 99,920	* 140,565	123,172	** 60,104	** 60,104	** 60,104	** 60,104	** 60,104	** 60,104	** 60,104	** 60,104	** 60,104	** 60,104	** 60,104	
Total business deductions.....	3,438,669	33,773	47,973	143,731	* 883	* 13,661	5,905	** 490	** 490	** 490	** 490	** 490	** 490	** 490	** 490	** 490	** 490	** 490	
Costs of goods sold.....	246,416	10,945	31,469	42,129	* 30,308	* 35,739	40,273	** 17,583	** 17,583	** 17,583	** 17,583	** 17,583	** 17,583	** 17,583	** 17,583	** 17,583	** 17,583	** 17,583	
Salaries and wages.....	208,456	35,025	4,539	6,778	* 4,016	* 4,016	4,058	** 1,682	** 1,682	** 1,682	** 1,682	** 1,682	** 1,682	** 1,682	** 1,682	** 1,682	** 1,682	** 1,682	
Taxes paid.....	55,406	32,114	12,724	3,306	* 3,870	* 847	1,540	** 1,004	** 1,004	** 1,004	** 1,004	** 1,004	** 1,004	** 1,004	** 1,004	** 1,004	** 1,004	** 1,004	
Interest paid.....	207,871	110,158	63,250	21,936	* 3,230	* 3,552	3,986	** 1,780	** 1,780	** 1,780	** 1,780	** 1,780	** 1,780	** 1,780	** 1,780	** 1,780	** 1,780	** 1,780	
Depreciation.....	1,959,651	773,675	734,707	255,050	* 80,708	* 81,091	* 83,933	** 24,764	** 24,764	** 24,764	** 24,764	** 24,764	** 24,764	** 24,764	** 24,764	** 24,764	** 24,764	** 24,764	
Net income (less deficit).....	2,422,059	1,178,958	783,843	256,370	* 1,320	* 383	0	0	0	0	0	0	0	0	0	0	0	0	0
Net income.....	462,408	405,283	49,137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deficit.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Foothnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000			\$100,000			\$250,000			\$500,000			\$1,000,000			\$2,500,000			\$5,000,000			\$10,000,000			\$50,000,000									
		Under \$25,000	Under \$100,000	Under \$250,000	Under \$500,000	Under \$1,000,000	Under \$2,500,000	Under \$5,000,000	Under \$10,000,000	Under \$25,000	Under \$100,000	Under \$250,000	Under \$500,000	Under \$1,000,000	Under \$2,500,000	Under \$5,000,000	Under \$10,000,000	Under \$25,000	Under \$100,000	Under \$250,000	Under \$500,000	Under \$1,000,000	Under \$2,500,000	Under \$5,000,000	Under \$10,000,000	Under \$25,000	Under \$100,000	Under \$250,000	Under \$500,000	Under \$1,000,000	Under \$2,500,000	Under \$5,000,000	Under \$10,000,000		
All businesses	(166)	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)																								
Number of businesses.....	2,171,551	1,296,394	364,893	170,147	140,359	106,637	61,227	17,607	8,004	5,377	909																								
Total receipts.....	7,16,377,314	18,168,426	18,359,338	28,228,329	51,139,648	75,692,758	91,1815,154	62,732,065	55,852,354	94,691,616	219,497,627																								
Business receipts.....	694,182,606	9,389,327	18,258,403	28,001,436	50,886,741	75,276,782	91,150,834	61,616,493	55,124,760	93,440,138	211,037,693																								
Total business deductions.....	644,322,178	14,085,373	11,520,808	20,390,36	39,478,125	62,515,915	82,028,463	52,154,177	50,432,600	72,444,689	212,444,689																								
Costs of goods sold.....	71,208,156	141,478	755,296	958,783	2,776,331	4,592,846	6,417,760	5,466,762	3,206,207	7,221,273	39,670,821																								
Salaries and wages.....	180,338,094	1,625,337	804,119	3,942,549	9,302,275	17,374,272	22,525,331	15,958,953	17,290,451	28,543,977	62,970,229																								
Taxes paid.....	22,519,679	173,361	239,970	758,613	1,593,362	2,568,468	2,977,671	2,178,896	1,863,755	2,952,939	7,212,044																								
Interest paid.....	9,340,972	171,041	568,991	770,725	876,582	1,226,870	1,753,671	2,077,970	1,282,334	555,736	800,733																								
Depreciation.....	17,940,483	56,891	77,072	116,870	131,930	194,735	9,848,704	4,102,376	3,207,440	1,114,591	1,816,182																								
Net income (less deficit).....	72,473,587	4,060,042	6,839,980	8,069,552	11,687,245	13,193,004	9,848,704	4,102,376	3,207,440	4,977,655	3,997,568	7,119,045																							
Net income.....	84,866,803	7,067,303	7,610,592	8,873,913	12,380,381	14,097,365	904,363	1,416,725	875,279	790,127	1,356,533	1,774,821																							
Deficit.....	12,393,216	3,007,260	770,612	804,362	693,136																														
Corporations																																			
Number of businesses.....	354,603	42,781	43,648	63,564	70,146	66,279	44,718	13,294	5,510	3,946	719																								
Total receipts.....	503,083,460	3,080,301	2,884,188	11,136,459	26,383,228	47,586,535	67,695,760	47,291,874	38,598,098	68,082,606	190,343,812																								
Business receipts.....	488,409,511	241,309	2,797,348	10,788,636	26,200,042	47,190,451	67,200,365	46,608,594	37,974,863	67,024,748	182,382,655																								
Total business deductions.....	484,367,139	3,352,359	2,554,488	10,350,874	24,260,331	44,090,320	63,871,961	45,401,728	37,841,587	67,180,878	185,162,012																								
Costs of goods sold.....	58,484,250	9,062	109,977	328,512	1,416,449	2,708,602	4,873,933	4,540,144	1,915,343	4,808,843	37,727,386																								
Salaries and wages.....	141,222,866	267,313	253,044	1,926,982	4,947,027	11,455,204	16,796,266	11,855,370	12,760,160	21,822,033	59,139,466																								
Taxes paid.....	17,700,412	103,407	93,994	452,117	989,756	1,892,359	2,316,886	1,705,351	1,327,227	2,190,789	6,628,527																								
Interest paid.....	6,582,610	54,095	29,592	90,701	248,316	365,529	420,295	420,295	217,981	294,783	4,453,459																								
Depreciation.....	10,689,684	125,158	85,002	273,996	438,291	901,343	1,156,862	718,891	599,215	1,000,461	5,390,465																								
Net income (less deficit) [1].....	19,018,826	-210,612	330,222	814,454	2,139,082	3,517,305	3,872,873	1,619,211	839,498	963,958	5,132,836																								
Net income.....	25,869,227	754,094	562,560	1,376,397	2,487,090	4,174,006	4,715,227	2,113,473	1,310,354	1,832,288	6,523,739																								
Deficit.....	6,850,401	964,706	232,338	561,944	348,008	656,701	842,353	494,262	490,855	868,331	1,390,903																								
C corporations [2]																																			
Number of businesses.....	147,043	20,091	11,011	20,477	27,741	29,479	22,993	8,173	3,763	2,808	508																								
Total receipts.....	351,346,911	1,857,123	719,252	3,978,070	10,492,777	20,998,62	35,732,725	28,840,840	26,523,884	50,617,201	171,586,477																								
Business receipts.....	338,928,048	93,705	674,580	3,649,644	10,363,601	20,747,310	35,379,085	28,373,346	26,259,950	49,640,701	163,746,125																								
Total business deductions.....	347,489,864	2,279,639	736,004	4,054,323	10,428,654	20,996,231	35,880,135	28,849,654	26,664,482	50,826,211	166,774,431																								
Costs of goods sold.....	44,689,380	1,985	229,678	79,123	1,912,370	5,051,750	532,249	1,629,736	3,124,396	1,000,892	34,465,649																								
Salaries and wages.....	103,412,777	12,195,200	63,843	31,791	168,792	413,243	840,221	1,311,856	950,642	815,560	1,492,643																								
Taxes paid.....	5,325,186	43,262	9,007	22,895	68,501	117,336	179,150	106,429	107,458	309,367	4,361,981																								
Interest paid.....	8,165,036	64,752	35,289	57,706	200,034	458,857	640,055	415,427	345,769	770,745	5,176,356																								
Depreciation.....	3,775,836	-422,517	-16,752	-76,280	63,777	724	-147,437	-8,854	-140,598	-211,997	4,735,771																								
Net income.....	8,421,236	178,387	78,864	104,526	275,333	284,944	385,339	245,782	213,804	211,903	555,910	6,097,847																							
Deficit.....	4,645,400	600,904	95,616	180,806	211,956	2																													

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	Health care and social assistance									
		Under \$25,000	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 or more
	(166)	(167)	(168)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	
S corporations											
Number of businesses.....	207,560	22,690	32,637	43,087	42,405	36,800	21,725	5,121	1,747	1,138	211
Total receipts.....	151,736,550	1,223,178	2,164,936	7,158,389	15,891,050	26,587,973	31,963,035	18,451,035	12,074,215	17,465,404	18,757,335
Business receipts.....	149,481,463	147,605	2,123,268	7,138,992	15,836,441	26,443,141	31,821,280	17,325,247	11,714,913	17,334,047	18,636,530
Total business deductions.....	136,877,175	1,072,720	1,818,484	6,296,551	13,832,077	23,094,089	27,981,826	16,862,074	11,177,105	16,354,667	18,387,581
Costs of goods sold.....	13,738,870	* 7,067	57,530	178,010	911,173	2,176,353	3,244,196	1,415,748	914,450	1,572,605	3,261,737
Salaries and wages.....	37,810,089	37,635	173,921	1,209,977	3,034,358	6,403,454	7,048,167	4,659,192	3,768,042	6,136,413	4,978,929
Taxes paid.....	5,505,213	5,505,213	62,203	283,324	576,513	1,052,138	1,005,030	754,709	511,668	688,146	521,918
Interest paid.....	1,257,424	1,0832	20,585	68,006	179,815	248,193	241,145	111,551	187,325	91,474	
Depreciation.....	2,524,654	60,377	49,703	216,290	238,257	442,486	516,807	303,464	253,446	229,715	214,109
Total net income (less deficit).....	15,242,990	211,905	346,974	890,734	2,075,305	3,516,580	4,020,310	1,628,064	980,097	1,175,955	397,065
Net income.....	17,447,992	575,707	483,996	1,271,871	2,211,457	3,889,062	4,329,687	1,867,691	1,116,550	1,276,378	425,892
Deficit.....	2,205,002	363,802	136,723	381,137	136,151	372,482	309,377	239,626	100,423	136,453	28,827
Partnerships											
Number of businesses.....	54,161	10,315	7,452	6,230	6,699	6,889	8,826	3,810	2,369	1,381	190
Total receipts.....	5,985,518	470,313	1,091,697	2,458,497	5,036,288	13,840,869	13,840,869	13,723,632	16,406,442	25,695,677	29,163,815
Business receipts.....	4,014,411	455,718	1,012,627	2,389,376	5,015,396	13,671,944	13,671,944	13,291,340	16,302,083	25,502,057	28,655,038
Total business deductions.....	100,312,149	5,169,672	557,361	1,041,570	2,271,456	4,227,053	11,551,245	11,623,527	14,221,297	22,366,292	27,282,677
Costs of goods sold.....	7,559,811	* 321	12,326	56,081	202,994	367,683	910,100	761,803	1,080,892	2,220,676	1,943,495
Salaries and wages.....	25,148,489	1,328,462	87,427	254,713	624,635	1,260,407	3,361,636	3,661,526	4,361,805	6,377,115	3,830,763
Taxes paid.....	2,963,273	14,977	11,339	28,431	75,736	150,319	415,675	426,391	519,164	736,723	583,517
Interest paid.....	1,855,831	38,959	6,107	20,986	39,350	71,480	347,054	305,208	252,088	383,060	391,629
Depreciation.....	4,019,948	26,995	112,567	93,726	169,470	150,633	55,070,20	517,868	498,775	800,792	1,062,101
Net income (less deficit).....	13,629,881	706,873	-86,127	52,918	196,476	803,306	2,302,633	2,107,242	2,211,422	3,348,839	1,986,209
Net income.....	17,217,334	1,409,745	95,174	217,900	449,101	1,008,109	2,860,379	2,480,047	2,489,518	3,826,235	2,370,128
Deficit.....	3,587,443	702,871	181,301	164,982	252,525	205,804	55,746	372,805	288,096	477,395	383,918
Nonfarm sole proprietorships											
Number of businesses.....	1,762,787	1,243,298	313,793	100,353	63,514	33,469	7,683	503	125	** 50	**
Total receipts.....	99,432,106	9,102,607	15,004,837	16,200,173	22,297,323	23,070,935	10,278,525	1,716,559	847,814	** 913,333	**
Business receipts.....	59,642,890	5,563,342	8,408,959	8,997,992	12,945,738	14,198,542	6,606,257	1,345,335	1,716,559	** 913,333	**
Total business deductions.....	5,210,095	132,095	632,493	571,190	1,157,488	1,516,561	633,727	184,815	209,972	** 885,430	**
Costs of goods sold.....	13,966,759	29,562	463,648	1,760,854	3,730,613	4,658,661	2,368,029	442,057	168,486	** 344,829	**
Salaries and wages.....	1,855,954	54,977	134,637	277,065	528,470	525,790	245,110	47,154	17,364	** 25,427	**
Taxes paid.....	902,551	77,987	145,818	167,728	224,422	187,232	65,946	14,720	8,865	** 9,813	**
Depreciation.....	3,230,851	416,838	573,156	508,860	619,109	8,340,088	45,575	16,601	** 14,928	**	
Net income (less deficit).....	39,824,870	3,563,781	6,595,885	7,202,180	9,351,587	8,872,393	3,673,198	375,923	156,520	** 33,403	**
Net income.....	41,780,242	4,903,464	6,952,858	7,279,616	9,444,190	8,914,250	3,689,824	187,696	** 44,210	** 10,807	**
Deficit.....	1,955,372	1,339,683	356,973	77,436	92,203	41,858	16,626	8,212	11,176		

Footnotes at end of table.

Table 1—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003—Continued

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

Form of business, item	Total	\$25,000 under \$100,000	\$25,000 under \$250,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000 or more
All businesses										
Number of businesses.....	1,251,886	982,483	170,664	45,523	24,802	15,271	8,544	2,613	918	246
Total receipts.....	151,833,832	6,556,517	8,581,909	7,580,389	8,636,191	11,056,779	13,103,440	9,614,917	6,491,919	59,391,759
Business receipts.....	140,883,700	5,136,175	8,398,156	7,126,803	8,039,588	10,573,125	12,735,657	9,182,781	6,188,005	55,990,267
Total business deductions.....	147,816,224	8,488,441	6,994,107	6,480,872	8,087,216	11,254,577	8,867,287	6,066,298	19,639,249	59,134,517
Costs of goods sold.....	36,072,106	377,471	709,364	973,324	1,241,812	2,151,186	2,786,831	2,011,508	1,702,994	3,025,662
Salaries and wages.....	25,227,752	202,742	311,888	690,560	1,206,859	1,843,331	2,288,919	1,585,645	1,158,744	4,428,952
Taxes paid.....	6,441,635	89,161	125,836	183,808	322,870	480,177	549,138	249,801	742,284	11,510,114
Interest paid.....	4,701,065	164,626	111,663	127,978	182,428	251,033	343,005	218,630	577,163	2,566,667
Depreciation.....	9,358,401	1,042,828	649,804	519,072	549,331	676,952	768,468	625,229	405,760	3,177,334
Net income (less deficit).....	5,140,677	-1,668,666	1,691,626	1,116,283	720,328	307,035	345,804	770,280	467,171	573,206
Net income.....	18,479,954	2,953,048	2,621,074	1,808,362	1,320,451	1,244,924	1,254,297	1,189,721	749,451	3,480,745
Deficit.....	13,339,276	4,621,715	929,248	692,073	600,123	937,889	908,495	419,440	282,280	1,070,468
Corporations										
Number of businesses.....	110,119	33,790	22,960	18,172	16,402	10,021	8,629	1,957	548	126
Total receipts.....	76,855,082	60,850	1,565,718	3,313,598	5,546,239	7,485,632	8,659,774	7,189,761	3,838,969	12,108,604
Business receipts.....	69,877,627	138,888	1,385,009	2,874,682	5,347,379	6,987,292	8,274,449	6,987,850	3,683,834	26,541,936
Total business deductions.....	75,624,795	1,019,969	1,748,338	3,108,079	5,605,702	7,423,120	8,472,302	6,844,470	3,799,835	24,330,068
Costs of goods sold.....	14,036,956	11,942	213,020	398,232	769,315	1,538,451	1,603,341	1,710,845	1,145,583	11,425,145
Salaries and wages.....	14,548,804	61,507	99,110	313,860	878,350	1,310,946	1,684,533	1,193,292	774,133	26,177,834
Taxes paid.....	3,826,962	35,061	62,882	102,145	255,956	354,800	409,932	259,160	177,522	5,995,570
Interest paid.....	2,784,080	41,643	24,498	59,285	135,187	116,253	176,741	147,210	87,237	1,641,794
Depreciation.....	4,667,327	125,821	150,798	168,004	289,482	402,727	409,406	429,011	236,653	258,436
Net income (less deficit) [1].....	1,968,334	-246,911	-102,968	217,259	108,945	70,213	203,829	381,247	613,685	1,737,600
Net income.....	5,820,018	365,610	228,324	437,544	398,852	438,400	525,485	635,673	216,802	1,843,938
Deficit.....	3,851,664	612,521	331,592	220,284	289,907	368,187	321,656	254,426	162,714	554,618
C corporations [2]										
Number of businesses.....	36,521	10,789	6,294	5,683	6,440	3,583	2,386	826	281	74
Total receipts.....	41,844,550	417,405	460,148	1,055,128	2,317,928	2,703,627	4,005,003	3,217,492	1,945,028	20,768,638
Business receipts.....	36,590,380	33,362	369,058	889,240	2,198,346	2,472,603	3,689,313	3,053,343	1,843,428	18,928,616
Total business deductions.....	42,586,814	530,835	486,388	1,049,227	2,442,725	3,024,069	4,145,931	3,260,784	2,002,482	20,795,072
Costs of goods sold.....	7,793,277	1,295	49,832	174,804	301,898	322,985	722,493	931,638	766,335	3,629,673
Salaries and wages.....	8,256,684	52,219	29,907	127,652	364,933	531,325	852,948	575,845	364,942	4,037,691
Taxes paid.....	2,381,287	16,780	30,598	33,983	108,392	145,303	224,839	145,460	85,588	1,323,014
Interest paid.....	2,108,577	5,442	12,657	15,478	56,579	51,682	58,630	58,108	184,442	1,615,003
Depreciation.....	2,771,672	19,807	35,262	39,398	130,021	150,069	225,520	169,906	116,527	1,578,279
Net income (less deficit).....	-740,052	-114,318	-26,304	5,701	-124,797	-120,597	-140,928	-43,332	-57,649	-22,900
Net income.....	1,337,975	40,356	35,750	100,569	57,055	38,407	52,698	74,303	34,295	143,031
Deficit.....	2,078,027	154,673	62,055	94,867	181,852	155,004	133,626	117,636	91,944	237,959

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003—Continued

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

Form of business, item	Total	Arts, entertainment, and recreation										\$50,000 or more
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 under		
S corporations	(177)	(178)	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	
Number of businesses.....	73,598	23,001	16,666	12,489	9,961	6,438	3,244	1,131	267	349	52	5,773,299
Total receipts.....	35,010,501	18,7445	1,105,569	2,258,571	3,228,311	4,782,005	4,634,771	3,972,289	1,893,942	7,154,320	5,401,451	5,401,451
Business receipts.....	33,287,246	10,5326	1,015,050	1,985,444	3,148,033	4,513,690	4,605,136	3,924,507	1,840,406	6,748,005	5,382,762	5,382,762
Total business deductions.....	33,037,980	489,133	1,261,950	2,058,753	3,162,777	4,589,051	4,326,371	3,583,686	1,797,353	6,375,944	1,279,859	1,279,859
Costs of goods sold.....	6,243,719	* 10,647	163,188	218,428	467,416	1,211,466	880,848	779,207	429,247	803,412	1,354,281	1,354,281
Salaries and wages.....	6,292,120	9,288	69,203	186,208	513,417	779,621	795,585	617,447	409,191	1,934	260,384	260,384
Taxes paid.....	1,445,675	18,282	32,284	68,157	147,564	209,497	185,093	113,700	91,934	318,780	122,586	122,586
Interest paid.....	675,513	36,200	11,941	43,807	76,607	64,571	118,112	89,102	38,582	73,984	115,622	115,622
Depreciation.....	1,895,654	106,014	115,536	126,805	159,461	252,659	183,886	259,106	120,126	306,602	265,659	265,659
Total net income (less deficit).....	-132,594	-76,864	211,553	233,742	190,810	344,756	424,579	111,737	822,962	577,518	716,317	716,317
Net income.....	4,482,043	325,254	192,873	336,975	341,797	399,993	472,787	561,369	182,507	952,170	129,207	129,207
Deficit.....	1,773,637	457,848	269,537	125,417	108,055	209,183	128,031	136,790	70,770			
Partnerships												
Number of businesses.....	43,303	22,944	7,451	5,822	2,212	2,306	1,612	323	275	237	120	
Total receipts.....	50,884,323	1,102,968	469,461	948,723	896,934	2,122,127	2,442,625	1,317,029	1,983,200	6,731,394	32,849,863	
Business receipts.....	46,607,450	148,568	466,417	934,053	786,191	1,686,813	2,435,929	1,096,804	1,844,421	5,565,034	31,660,199	
Total business deductions.....	53,502,834	2,128,767	621,422	1,117,326	1,016,792	2,618,079	2,889,293	1,286,114	1,886,334	7,030,022	32,956,683	
Costs of goods sold.....	19,018,572	* 30,752	53,769	156,049	118,835	321,318	68,340	122,925	469,129	915,533	16,181,923	
Salaries and wages.....	9,570,547	* 103,970	65,915	138,470	180,935	400,894	529,373	281,481	339,478	1,615,450	5,914,544	
Taxes paid.....	2,354,940	23,887	14,289	36,604	34,493	103,140	116,328	50,559	62,876	185,008	1,727,756	
Interest paid.....	1,677,103	68,106	13,640	39,844	35,065	109,849	147,634	60,210	59,394	314,294	829,067	
Depreciation.....	2,949,115	194,587	77,891	138,491	127,617	185,360	282,585	151,879	142,727	304,572	1,333,396	
Net income (less deficit).....	-933,409	-151,450	-164,861	-118,62	-453,139	-399,637	36,906	146,002	-262,153	18,588		
Net income.....	4,100,489	806,705	74,163	149,212	113,319	81,410	119,323	* 167,621	236,488	379,339	1,972,917	
Deficit.....	6,382,314	1,740,115	225,613	314,073	231,981	534,549	518,961	130,715	90,486	641,491	1,954,329	
Nonfarm sole proprietorships												
Number of businesses.....	1,098,464	925,749	140,253	21,529	6,188	2,944	1,303	333	95	** 69	**	
Total receipts.....	24,098,623	4,848,689	6,546,730	3,318,063	2,193,018	1,899,020	1,991,041	1,108,127	659,750	** 1,534,169	**	
Business receipts.....	24,098,623	4,848,689	6,546,730	3,318,063	2,193,018	1,899,020	1,991,041	1,108,127	659,750	** 1,534,169	**	
Total business deductions.....	18,888,595	5,339,705	4,624,347	2,258,467	1,464,722	1,213,378	1,482,062	756,703	388,129	** 1,184,082	**	
Costs of goods sold.....	3,016,538	334,777	443,075	424,043	353,662	291,417	555,150	177,738	38,282	** 4,18,394	**	
Salaries and wages.....	1,108,401	37,265	146,863	238,230	147,574	131,491	111,013	110,872	45,133	** 139,960	**	
Taxes paid.....	259,733	30,213	48,665	45,059	32,421	22,237	22,878	9,403	** 29,569	**		
Interest paid.....	239,872	54,877	73,525	28,849	12,176	24,931	18,630	11,210	11,241	** 4,433	**	
Depreciation.....	1,741,959	722,610	421,115	214,577	132,232	88,865	66,477	44,339	26,380	** 25,364	**	
Net income (less deficit).....	5,454,139	-488,346	1,946,244	1,063,885	730,045	689,961	541,612	352,127	267,081	** 351,520	**	
Net income.....	8,559,437	1,780,733	2,318,287	1,221,606	808,280	725,114	609,489	386,427	286,161	** 413,341	**	
Deficit.....	3,105,298	372,043	2,269,079	157,721	78,235	35,153	67,878	34,298	29,080	** 61,811	**	

Footnotes at end of table.

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry
and Business Receipt Size, Tax Year 2003—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Form of business, item	Total	Accommodation, food services, and drinking places									
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 or more	
All businesses	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)
Number of businesses.....	754,984	262,326	140,356	132,255	83,897	70,600	44,638	12,554	5,254	2,587	519
Total receipts.....	547,853,588	2,964,299	9,806,180	21,663,103	30,158,310	49,434,071	69,109,375	43,382,530	37,427,968	52,632,036	231,275,713
Business receipts.....	518,920,010	1,721,925	8,081,983	21,411,809	29,845,053	48,985,762	68,316,162	42,821,954	50,902,148	210,261,029	
Total business deductions.....	541,496,099	3,919,500	10,296,127	21,966,678	29,789,151	48,459,492	67,720,940	43,125,397	36,672,114	53,188,755	
Costs of goods sold.....	394,178	203,803,547	2,849,038	8,218,261	11,690,758	18,825,019	24,357,991	15,782,088	13,495,518	17,487,712	
Salaries and wages.....	99,355,078	230,171	779,617	3,372,235	4,972,580	8,948,002	13,329,086	9,082,092	6,920,019	9,709,928	
Taxes paid.....	142,949	24,024,880	382,058	1,101,364	1,511,521	2,251,111	3,184,157	1,794,969	1,415,731	2,095,507	
Interest paid.....	18,454,736	183,244	244,343	458,112	592,996	1,074,262	1,885,160	1,131,956	1,085,743	2,121,591	
Depreciation.....	24,043,742	377,463	516,450	1,116,152	1,078,768	1,670,302	2,483,729	1,703,260	1,589,062	3,095,261	
Net income (less deficit).....	8,068,873	-713,664	-418,251	-74,766	435,277	1,061,911	1,521,024	882,164	842,322	5,416,399	
Net income.....	25,188,547	1,454,140	781,335	1,514,028	1,742,131	2,505,769	3,421,673	1,748,286	1,673,616	8,432,758	
Deficit.....	17,119,673	2,167,803	1,199,584	1,588,793	1,306,853	1,443,858	1,909,649	1,364,189	781,453	3,016,380	
Corporations											
Number of businesses.....	407,722	30,453	42,742	60,934	52,418	48,390	30,039	8,484	3,521	1,375	365
Total receipts.....	802,378	2,816,673	10,224,494	18,729,712	34,260,239	46,586,474	29,483,058	25,123,145	27,412,229	211,669,262	
Business receipts.....	382,358,626	139,391	2,607,594	10,007,220	18,508,483	33,914,995	29,077,921	24,648,466	191,344,763		
Total business deductions.....	400,097,877	1,115,357	3,134,027	10,711,559	18,770,953	33,501,516	45,425,343	28,917,945	27,396,941	206,725,238	
Costs of goods sold.....	158,705,518	66,120	941,305	3,798,876	7,401,241	13,402,921	17,441,959	11,638,457	9,668,968	10,031,775	
Salaries and wages.....	74,335,180	101,765	257,799	1,477,981	2,808,253	5,742,129	8,976,684	6,357,273	4,560,838	5,447,488	
Taxes paid.....	17,758,098	71,916	150,058	535,793	936,884	1,514,520	2,184,296	1,228,804	914,784	1,127,680	
Interest paid.....	11,730,733	56,454	72,579	164,755	290,705	560,254	752,791	322,939	395,781	643,653	
Depreciation.....	15,282,945	85,399	181,856	476,770	579,466	959,565	1,201,269	809,113	821,749	8,470,823	
Net income (less deficit) [1].....	8,053,761	-244,517	-302,298	-260,257	13,710	795,072	1,237,696	676,410	746,775	1,111,697	
Net income.....	16,142,808	377,302	169,091	606,482	884,938	1,547,723	2,069,246	1,181,983	985,458	859,695	
Deficit.....	8,089,047	62,181	471,389	866,739	871,227	752,651	831,550	505,583	238,684	728,015	2,201,390
C corporations [2]											
Number of businesses.....	90,985	11,370	15,128	23,475	13,768	14,336	8,946	2,357	872	459	273
Total receipts.....	258,568,729	417,380	1,062,068	3,925,985	4,897,285	10,102,236	14,293,772	7,936,404	6,041,400	10,449,142	199,463,058
Business receipts.....	55,181	992,314	3,804,995	4,828,185	9,948,062	14,036,037	17,750,530	5,775,250	9,548,639	179,338,534	
Total business deductions.....	445,372	1,155,554	5,027,085	10,103,747	14,36,054	14,36,054	7,963,258	6,087,318	10,675,478	194,772,686	
Costs of goods sold.....	102,301,070	34,315	357,917	1,434,964	1,996,239	4,100,749	5,428,917	3,165,398	2,056,258	3,414,289	
Salaries and wages.....	47,345,939	26,335	126,959	538,040	758,313	1,675,348	2,956,356	1,595,541	1,282,173	2,173,216	
Taxes paid.....	11,072,457	25,595	53,932	202,692	286,282	436,266	676,545	381,207	259,831	445,221	
Interest paid.....	9,104,041	16,050	50,341	97,078	115,544	115,544	102,840	107,242	301,636	8,304,886	
Depreciation.....	10,460,049	21,041	-93,786	171,114	143,285	296,403	353,325	201,577	504,802	8,516,525	
Net income (less deficit).....	4,068,142	-27,992	-177,914	-130,131	-1,678	-52,282	-26,856	-46,843	-226,354	4,851,977	
Net income.....	8,353,320	156,226	50,454	153,166	115,003	249,650	280,012	141,366	80,427	198,600	
Deficit.....	4,285,179	184,218	144,240	331,080	245,133	251,328	312,294	168,222	127,270	424,954	

Foothnotes at end of table.

Integrated Business Data, 2003

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry
and Business Receipt Size, Tax Year 2003—Continued

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

Form of business, item	Total	Accommodation, food services, and drinking places										\$50,000,000 or more (198)	
		\$25,000 under		\$100,000 under		\$250,000 under		\$500,000 under		\$1,000,000 under			
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under		
S corporations	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)		
Number of businesses.....	187,737	19,083	27,614	37,459	38,650	34,054	21,093	6,127	2,649	916	92		
Business receipts.....	148,518,935	384,998	1,754,605	6,298,509	13,832,227	24,158,003	32,232,702	21,546,654	19,081,745	16,963,087	12,206,204		
Total business deductions.....	145,417,127	84,210	1,615,280	6,202,225	13,680,928	23,968,933	31,197,289	21,327,391	18,341,680	16,693,206	12,006,229		
Costs of goods sold.....	56,404,448	669,985	1,978,173	6,607,660	13,743,868	23,397,769	31,079,289	20,954,687	18,341,680	16,693,463	11,952,552		
Salaries and wages.....	26,989,241	31,805	583,388	2,364,912	5,405,022	9,302,172	12,013,042	8,473,059	7,612,710	6,617,486	4,000,871		
Taxes paid.....	6,685,641	46,321	75,430	130,840	939,941	2,049,940	4,066,781	6,041,328	4,761,732	3,308,665	2,344,252	2,370,331	
Interest paid.....	2,626,691	40,404	97,026	160,602	1,078,254	1,487,751	1,487,751	847,597	654,953	652,459	807,576		
Depreciation.....	4,822,896	64,358	131,515	305,656	436,181	663,162	847,944	607,536	620,112	606,895	539,537		
Total net income (less deficit).....	3,985,619	-216,525	-208,512	-82,343	143,841	798,750	1,289,978	703,266	793,618	358,034	407,512		
Net income.....	7,789,487	221,076	118,637	453,316	769,935	1,298,073	1,899,234	1,040,627	905,031	661,095	512,482		
Deficit.....	3,803,868	437,601	327,149	535,659	626,094	501,323	519,256	337,361	111,414	303,061	104,951		
Partnerships													
Number of businesses.....	81,341	15,940	13,150	13,655	10,578	10,239	11,398	3,579	1,512	1,140	151		
Total receipts.....	100,724,924	634,622	2,395,675	2,235,890	3,827,293	7,412,106	17,886,900	12,242,014	10,797,033	24,022,964	19,300,344		
Business receipts.....	96,540,384	55,235	880,557	2,201,557	3,735,236	7,313,041	17,694,769	12,086,575	10,411,933	23,586,896	18,610,159		
Total business deductions.....	102,744,632	1,169,728	2,486,083	2,458,681	3,869,616	7,627,820	17,841,399	12,598,964	10,771,613	24,640,471	19,280,257		
Costs of goods sold.....	29,526,913	24,807	245,911	679,967	1,235,564	2,187,794	4,999,836	3,513,256	3,282,007	7,040,550	6,307,222		
Salaries and wages.....	17,799,958	97,253	90,249	424,496	691,543	1,563,924	3,339,782	2,328,379	1,967,297	3,980,274	3,296,761		
Taxes paid.....	4,474,867	25,564	56,201	138,610	182,922	361,208	815,883	509,301	442,483	923,857	1,018,837		
Interest paid.....	5,836,758	78,569	47,033	82,827	163,634	359,151	1,020,309	775,345	655,399	1,449,597	1,204,895		
Depreciation.....	7,055,960	90,211	86,189	224,194	253,800	494,807	1,141,638	838,441	700,322	1,925,871	1,300,486		
Net income (less deficit).....	-361,464	-39,254	-222,363	-30,709	-166,072	59,873	-341,282	108,611	-573,492	202,644	970,477		
Net income.....	5,625,374	496,292	168,961	151,364	244,013	416,655	1,040,167	489,247	627,664	1,020,534	970,477		
Deficit.....	6,988,885	857,755	208,214	373,731	274,722	582,727	980,294	830,530	519,063	1,594,026	767,833		
Nonfarm sole proprietorships													
Number of businesses.....	394,921	215,933	84,464	57,666	20,901	11,971	3,201	491	221	72	* 3		
Total receipts.....	40,021,000	1,527,299	4,593,332	9,202,634	7,601,305	7,761,726	4,666,001	1,657,458	1,507,795	1,196,843	* 306,107		
Business receipts.....	40,021,000	1,527,299	4,593,332	9,202,634	7,601,305	7,761,726	4,666,001	1,657,458	1,507,795	1,196,843	* 306,107		
Total business deductions.....	38,863,580	1,634,415	4,676,017	8,796,438	7,149,182	7,330,156	4,484,198	1,608,488	1,471,503	1,181,353	* 351,841		
Costs of goods sold.....	15,571,116	303,251	1,661,822	3,738,418	3,053,953	3,234,304	1,934,196	630,375	534,543	395,387	* 84,868		
Salaries and wages.....	7,219,940	31,153	431,569	1,469,758	1,472,784	1,641,949	992,620	396,440	391,884	312,186	* 79,597		
Taxes paid.....	1,791,925	45,469	174,899	426,961	391,715	375,383	203,978	56,864	58,464	43,970	* 14,223		
Interest paid.....	887,245	48,266	124,731	210,530	138,657	154,857	92,069	33,711	34,563	28,341	* 21,521		
Depreciation.....	2,018,837	1,704,887	248,405	415,188	245,502	215,930	140,822	55,706	57,693	57,693	* 56,747		
Net income (less deficit).....	-107,883	1,378,624	-76,999	407,859	452,276	432,911	214,455	48,970	36,778	15,490	* -45,734		
Net income.....	3,420,365	580,546	443,283	613,182	613,180	541,391	312,260	77,046	60,494	34,581	* 1,403		
Deficit.....	2,041,741	688,229	519,981	348,323	169,904	108,480	97,805	28,076	23,716	19,091	* 47,137		

Footnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		Other services		\$50,000,000 under or more
		Under \$25,000	\$100,000	under \$250,000	\$500,000	under \$1,000,000	\$2,500,000	under \$500,000	\$1,000,000	under \$2,500,000	\$5,000,000	under \$10,000,000	\$10,000,000	under \$50,000,000	\$100,000,000	
All businesses	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)					
Number of businesses.....	2,386,970	1,427,684	581,893	212,846	83,167	48,551	23,698	5,805	2,154	1,028						
Total receipts.....	258,819,188	14,345,737	28,601,927	33,023,352	29,278,847	34,439,288	34,209,987	19,752,788	14,620,580	18,365,776	32,180,943					
Business receipts.....	252,665,029	12,067,080	32,830,040	29,107,673	34,037,368	33,952,462	19,432,487	14,462,426	17,991,296	30,405,807						
Total business deductions.....	238,823,072	10,761,714	21,155,715	29,488,663	33,359,811	33,080,529	19,484,047	14,329,681	17,986,752	31,249,762						
Costs of goods sold.....	91,391,362	9,835,651	5,074,327	9,095,545	10,622,473	13,209,912	14,748,407	9,156,845	6,495,912	8,412,399	13,591,890					
Salaries and wages.....	36,465,844	500,282	1,377,835	4,085,456	4,549,827	5,981,159	5,410,484	3,387,382	2,976,092	3,173,041	5,084,305					
Taxes paid.....	7,638,283	168,760	382,992	953,232	979,719	1,211,156	1,173,701	682,829	556,523	582,682	946,688					
Interest paid.....	3,752,324	184,455	592,006	390,153	337,319	420,102	212,089	142,181	121,334	951,432						
Depreciation.....	8,639,970	627,416	1,331,131	1,379,049	881,774	877,312	985,775	525,078	499,515	558,154	974,766					
Net income (less deficit).....	20,514,033	3,714,181	7,458,763	3,602,920	1,316,437	1,129,534	1,139,692	338,911	300,119	395,475	1,118,001					
Net income.....	28,147,440	6,025,968	8,289,147	4,644,762	1,989,230	1,843,819	1,743,048	772,584	476,679	621,059	1,741,143					
Deficit.....	7,633,407	2,311,788	830,384	1,041,842	672,793	714,284	603,357	433,674	176,559	225,584	623,142					
Corporations																
Number of businesses.....	329,336	59,085	68,760	81,583	53,845	37,023	20,062	4,942	1,961	957	117					
Total receipts.....	170,732,940	2,572,004	4,228,823	13,150,564	19,106,649	26,625,419	28,835,494	17,018,284	13,238,018	16,844,845	29,112,159					
Business receipts.....	164,876,728	451,730	4,026,635	12,964,781	18,945,037	26,227,121	28,590,581	16,714,934	13,102,894	16,524,941	27,428,073					
Total business deductions.....	166,321,367	2,712,334	4,053,123	12,994,804	18,741,914	26,022,085	27,924,814	16,264,622	14,981,768	16,491,768	28,059,367					
Costs of goods sold.....	66,324,017	70,654	684,223	3,306,792	6,710,055	9,818,831	12,589,471	7,949,584	5,640,456	7,823,006	12,049,945					
Salaries and wages.....	26,877,968	329,314	297,192	1,653,668	2,801,798	4,391,121	4,181,086	2,923,820	2,759,671	2,847,090	4,693,208					
Taxes paid.....	5,880,900	46,322	126,994	525,716	678,415	971,471	987,703	604,177	511,127	530,635	898,341					
Interest paid.....	2,538,029	91,738	64,555	249,327	194,682	237,261	335,224	76,781	113,955	188,518	904,955					
Depreciation.....	4,943,556	81,369	502,488	514,176	541,305	761,782	421,088	415,281	510,527	930,080	1,235,387					
Net income (less deficit) [1].....	4,255,886	-10,499	185,811	215,605	365,289	568,301	920,897	205,361	280,764	368,769	1,235,387					
Net income.....	8,107,237	218,138	480,603	872,186	827,323	1,209,130	1,322,676	696,554	403,472	530,700	1,616,474					
Deficit.....	3,851,551	328,637	294,792	656,581	462,034	620,829	461,779	361,173	122,708	161,931	381,087					
C corporations [2]																
Number of businesses.....	133,619	28,989	26,193	30,288	22,056	15,585	7,124	2,195	646	455	89					
Total receipts.....	85,045,186	2,118,539	1,629,938	5,096,877	7,620,739	11,084,421	10,882,985	7,496,122	4,724,142	8,842,545	25,724,868					
Business receipts.....	80,161,781	180,740	1,498,279	4,956,675	7,501,491	10,849,664	10,486,338	7,344,635	4,624,745	8,642,768	24,066,447					
Total business deductions.....	83,915,641	2,053,238	1,601,444	5,110,245	7,639,991	11,053,914	10,566,504	7,598,904	4,863,526	8,827,054	24,800,223					
Costs of goods sold.....	33,719,505	21,035	203,829	1,327,438	2,506,163	4,480,050	4,570,906	3,792,818	2,176,676	4,208,867	10,431,722					
Salaries and wages.....	12,586,877	136,085	114,896	593,672	1,141,055	1,607,715	1,557,840	1,129,372	806,227	1,369,051	4,130,514					
Taxes paid.....	2,869,174	32,042	48,824	195,130	285,342	392,212	424,343	252,688	138,765	287,615	812,213					
Interest paid.....	1,570,638	79,771	24,586	52,510	80,115	88,197	106,139	85,802	49,758	114,319	889,441					
Depreciation.....	2,404,645	21,451	64,790	167,906	213,465	254,742	305,650	176,098	160,193	235,644	804,804					
Net income (less deficit).....	1,292,615	63,525	28,494	-13,368	-19,255	54,427	115,462	-106,433	60,485	12,891	1,096,386					
Net income.....	2,952,895	148,456	113,281	194,145	180,692	250,805	261,934	86,993	108,372	143,630	1,466,587					
Deficit.....	1,660,280	82,931	84,787	207,513	199,946	196,378	146,472	193,426	47,887	130,739	370,201					

Footnotes at end of table.

Integrated Business Data, 2003

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,

and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	\$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000			
		Under \$25,000	\$100,000	under \$250,000	\$500,000	under \$1,000,000	\$2,500,000	under \$5,000,000	\$10,000,000	under \$10,000,000	\$50,000,000	under \$50,000,000	\$100,000,000	under \$100,000,000	\$500,000,000	under \$500,000,000	\$1,000,000,000	under \$1,000,000,000	\$5,000,000,000	under \$5,000,000,000	
S corporations																					
Number of businesses.....	195,716	** 73,663	**	51,296	31,788	21,439	12,938	2,747	1,315	503	28										
Total receipts.....	85,687,755	** 3,053,251	**	8,053,687	11,485,910	15,516,999	18,152,499	9,522,142	8,513,876	8,002,100	3,387,291										
Business receipts.....	84,814,947	** 2,799,347	**	8,008,107	11,443,547	15,377,457	18,084,243	9,370,299	8,478,149	8,002,100	3,361,626										
Total business deductions.....	82,905,726	** 3,111,076	**	7,884,559	11,101,924	14,988,171	17,388,311	9,227,719	8,300,709	7,684,113	3,259,144										
Costs of goods sold.....	33,204,511	** 539,013	**	1,978,354	4,203,891	5,401,781	8,027,565	4,156,766	3,663,779	3,614,139	1,618,224										
Salaries and wages.....	14,281,091	** 375,525	**	1,053,997	1,660,293	2,783,405	2,623,246	1,794,447	1,953,444	1,478,039	562,694										
Taxes paid.....	3,011,727	** 92,450	**	330,586	383,073	579,259	563,360	351,489	372,362	243,020	86,128										
Interest paid.....	967,391	** 51,937	**	196,818	114,566	149,064	229,086	72,011	64,198	74,198	15,514										
Depreciation.....	2,538,951	** 260,029	**	334,581	300,711	286,563	456,132	244,989	255,088	274,983	125,877										
Total net income (less deficit).....	2,963,070	** -16,707	**	228,973	533,874	804,435	311,794	220,279	357,878	139,001	149,887										
Net income.....	5,154,342	** 439,005	**	678,041	646,631	1,120,742	479,541	295,100	387,070	31,192	10,886										
Deficit.....	2,191,271	** 455,711	**	449,068	262,088	424,451	315,307	167,747	* 74,821												
Partnerships																					
Number of businesses.....	62,667	15,482	22,907	12,809	5,882	2,906	1,757	681	160	58	24										
Total receipts.....	17,917,824	299,773	1,303,016	2,130,683	2,014,668	1,907,706	2,567,009	2,205,448	1,152,873	1,267,864	3,068,784										
Business receipts.....	17,519,877	142,290	1,291,664	2,123,154	2,005,106	1,904,134	2,554,397	2,178,477	1,129,833	1,213,088	2,977,734										
Total business deductions.....	17,769,140	643,926	1,183,674	1,999,868	1,905,345	1,796,624	2,522,840	2,123,873	1,156,758	1,245,837	3,190,395										
Costs of goods sold.....	6,552,820	* 38,829	278,626	705,514	743,151	607,465	720,686	948,119	539,910	* 427,575	1,541,945										
Salaries and wages.....	2,878,466	* 65,984	132,011	236,305	323,623	366,282	574,918	326,424	183,577	278,234	391,087										
Taxes paid.....	497,339	15,028	22,518	54,004	57,953	65,355	86,997	59,152	41,251	47,334	48,347										
Interest paid.....	360,433	* 21,960	27,052	45,628	41,681	27,892	53,715	47,157	27,303	* 21,568	46,477										
Depreciation.....	702,392	32,181	58,342	111,938	61,637	60,063	119,021	86,403	82,179	46,541	44,086										
Net income (less deficit).....	-246,648	121,782	139,205	242,672	268,480	112,755	114,360	44,186	118,026	-1,656	22,587	-117,386									
Net income.....	1,665,903	177,569	424,218	120,890	129,280	111,194	45,623	100,435	196,496	50,324	* 86,240	124,669									
Deficit.....	1,357,798	424,218							68,470	* 51,980	* 63,653	242,055									
Nonfarm sole proprietorships																					
Number of businesses.....	1,994,967	1,363,117	489,226	118,454	23,440	8,622	1,879	182	* 33	** 13	**										
Total receipts.....	70,168,424	11,473,060	23,070,088	17,742,105	8,157,530	5,906,113	2,807,484	529,076	* 229,689	** 229,689	**										
Business receipts.....	70,168,424	11,473,060	23,070,088	17,742,105	8,157,530	5,906,113	2,807,484	529,076	* 229,689	** 229,689	**										
Total business deductions.....	54,232,565	7,405,154	15,919,918	14,493,991	7,319,138	5,491,102	2,632,875	5,135,562	* 208,688	* 249,147	**										
Costs of goods sold.....	17,914,525	864,168	4,111,478	5,083,239	3,169,267	2,720,616	1,429,250	259,142	* 115,546	* 161,818	**										
Salaries and wages.....	6,709,410	104,974	888,632	1,424,406	1,223,756	664,460	137,198	* 32,844	* 47,717	* 47,717	**										
Taxes paid.....	1,259,444	107,410	233,480	373,512	243,351	174,330	99,001	19,500	* 4,145	* 4,145	**										
Interest paid.....	853,862	70,757	219,647	297,051	153,790	72,166	31,163	7,119	* 923	* 923	**										
Depreciation.....	513,866	1,007,888	764,623	305,961	275,944	104,972	17,587	* 2,055	* 2,055	* 2,055	**										
Net income (less deficit).....	4,071,328	7,151,170	3,248,115	838,393	426,873	174,609	15,524	* 21,011	* 21,011	* 21,011	**										
Net income.....	15,851,142	7,563,261	3,504,096	937,958	474,705	215,752	19,554	* 22,883	* 22,883	* 22,883	**										
Deficit.....	2,424,058	1,568,933	414,702	255,981	99,565	47,832	41,143	4,031	4,031	4,031	**										

Footnotes at end of table.

Table 1—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003—Continued

Form of business, item	Total	Religious, grantmaking, civic, professional and similar organizations										\$50,000 or more (220)
		\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$10,000,000 under \$21,800	\$10,000,000 under \$21,900	
All businesses												
Number of businesses.....	268,044	221,313	45,821	* 743	0	* 163	0	* 4	0	0	0	0
Total receipts.....	3,452,032	1,384,238	1,836,876	* 89,916	0	* 125,252	0	* 16,051	0	0	0	0
Business receipts.....	1,421,882	733,311	582,126	* 89,616	0	* 125,252	0	* 16,051	0	0	0	0
Total business deductions.....	57,764	16,025	41,739	* 22,648	0	* 70,293	0	* 13,304	0	0	0	0
Costs of goods sold.....	29,159	797	2,943	* 0	0	* 0	0	* 0	0	0	0	0
Salaries and wages.....	14,660	4,645	5,749	* 0	0	* 16,986	0	* 8,433	0	0	0	0
Taxes paid.....	20,320	15,897	4,409	* 4	0	* 1,879	0	* 2,388	0	0	0	0
Interest paid.....	75,777	28,046	45,638	* 1,240	0	* 0	0	* 10	0	0	0	0
Depreciation.....	2,030,350	650,926	1,254,750	* 66,968	0	* 54,959	0	* 0	0	0	0	0
Net income (less deficit).....	2,219,867	837,848	1,257,212	* 66,968	0	* 54,959	0	* 2,881	0	0	0	0
Net income.....	189,518	186,922	2,462	* 0	0	* 0	0	* 135	0	0	0	0
Corporations												
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income (less deficit) [1].....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C corporations [2]												
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Footnotes at end of table.

Integrated Business Data, 2003

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	Religious, grantmaking, civic, professional and similar organizations									
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 or more	
S corporations	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Partnerships											
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nonfarm sole proprietorships											
Number of businesses.....	268,044	221,313	45,821	* 743	0	* 163	0	* 4	0	0	0
Total receipts.....	3,452,032	1,384,238	1,836,876	* 89,616	0	* 125,252	0	* 16,051	0	0	0
Business receipts.....	3,452,032	1,384,238	1,836,876	* 89,616	0	* 125,252	0	* 16,051	0	0	0
Total business deductions.....	1,421,682	733,311	582,126	* 22,648	0	* 70,293	0	* 13,304	0	0	0
Costs of goods sold.....	57,764	16,025	41,739	0	0	* 16,986	0	* 0	0	0	0
Salaries and wages.....	29,159	797	2,943	0	0	* 16,986	0	* 8,433	0	0	0
Taxes paid.....	14,660	4,645	5,749	0	0	* 1,879	0	* 2,388	0	0	0
Interest paid.....	20,320	15,897	4,409	* 4	0	* 0	0	* 10	0	0	0
Depreciation.....	75,777	28,046	45,638	* 1,240	0	* 653	0	* 0	0	0	0
Total net income (less deficit).....	2,030,350	650,926	1,254,750	* 66,968	0	* 54,959	0	* 2,746	0	0	0
Net income.....	2,219,867	837,848	1,257,212	* 66,968	0	* 54,959	0	* 2,881	0	0	0
Deficit.....	189,518	186,922	2,462	0	0	* 0	0	* 135	0	0	0

Footnotes end of table.

Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Form of business, item	Total	Unclassified industries						\$50,000 or more (231)
		\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	
All businesses								
Number of businesses.....	261,286	236,084	21,540	** 2,980	180	371	20	** 93
Total receipts.....	3,459,621	1,086,750	958,370	** 534,946	61,679	355,955	39,015	** 422,986
Business receipts.....	3,455,495	1,082,623	958,370	** 534,927	61,679	373,955	39,015	** 422,986
Total business deductions.....	2,033,312	615,819	405,798	** 280,467	19,743	307,907	16,556	** 387,393
Costs of goods sold.....	644,684	51,481	110,788	** 24,694	675	215,769	8,724	** 230,834
Salaries and wages.....	86,576	5,683	1,693	** 54,613	789	19,202	3,135	** 1,469
Taxes paid.....	28,131	15,770	4,200	** 3,713	294	31,859	282	** 17
Interest paid.....	33,766	18,199	2,649	** 10,912	368	790	7	** 842
Depreciation.....	105,626	38,246	22,608	** 22,229	9,526	12,854	96	** 67
Net income (less deficit).....	1,485,163	523,739	552,614	** 254,467	41,936	48,951	22,459	** 35,597
Net income.....	1,777,544	766,983	585,361	** 260,971	52,772	52,453	22,849	** 36,155
Deficit.....	292,381	237,244	32,747	** 6,503	10,836	4,103	390	** 558
Corporations								
Number of businesses.....	5,473	4,373	841	* 260	**	0	**	0
Total receipts.....	100,264	18,100	41,928	* 40,617	**	0	**	0
Business receipts.....	96,138	13,974	41,928	* 40,599	**	0	**	0
Total business deductions.....	112,004	18,456	47,199	* 46,719	**	0	**	0
Costs of goods sold.....	24,139	4,922	17,332	2,187	**	0	**	0
Salaries and wages.....	18,737	1,102	1,074	16,575	**	0	**	0
Taxes paid.....	7,268	2,199	3,784	* 1,290	**	0	**	0
Interest paid.....	7,160	526	175	* 6,459	**	0	**	0
Depreciation.....	7,945	4	1,435	* 6,506	**	0	**	0
Net income (less deficit) [1].....	-11,710	-326	-5,271	-6,113	**	0	**	0
Net income.....	11,394	10,200	1,194	0	**	0	**	0
Deficit.....	23,104	10,526	6,465	6,113	**	0	**	0
C corporations [2]								
Number of businesses.....	2,864	1,764	841	* 260	**	0	**	0
Total receipts.....	89,336	7,172	41,928	* 40,617	**	0	**	0
Business receipts.....	89,284	7,120	41,928	* 40,599	**	0	**	0
Total business deductions.....	104,484	10,936	47,199	* 46,719	**	0	**	0
Costs of goods sold.....	23,837	4,620	17,332	2,187	**	0	**	0
Salaries and wages.....	18,724	1,089	1,074	16,575	**	0	**	0
Taxes paid.....	5,381	313	3,784	* 1,290	**	0	**	0
Interest paid.....	7,160	526	175	* 6,459	**	0	**	0
Depreciation.....	7,945	4	1,435	* 6,506	**	0	**	0
Net income (less deficit).....	-15,148	-3,764	-5,271	-6,113	**	0	**	0
Net income.....	1,479	285	1,194	0	**	0	**	0
Deficit.....	16,627	4,049	6,465	6,113	**	0	**	0

Footnotes at end of table.

Integrated Business Data, 2003

Table 1--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,
and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Total	Unclassified industries						\$10,000,000 under \$50,000,000 or more
		\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	
S corporations	(221)	(222)	(223)	(224)	(225)	(226)	(227)	(231)
Number of businesses.....	* 2,609	** 2,609	0	0	**	0	0	0
Total receipts.....	* 10,927	** 10,928	0	0	**	0	0	0
Business receipts.....	* 6,855	** 6,854	0	0	**	0	0	0
Total business deductions.....	* 7,520	** 7,520	0	0	**	0	0	0
Costs of goods sold.....	* 302	** 302	0	0	**	0	0	0
Salaries and wages.....	* 13	** 13	0	0	**	0	0	0
Taxes paid.....	* 1,887	** 1,886	0	0	**	0	0	0
Interest paid.....	0	0	0	0	**	0	0	0
Depreciation.....	0	0	0	0	**	0	0	0
Total net income (less deficit).....	* 3,438	** 3,438	0	0	**	0	0	0
Net income.....	* 9,915	** 9,915	0	0	**	0	0	0
Deficit.....	* 6,477	** 6,477	0	0	**	0	0	0
Partnerships								
Number of businesses.....	2,193	** 2,045	**	0	** 149	**	0	0
Total receipts.....	* 248,278	** 248,278	**	0	** 213,597	**	0	0
Business receipts.....	* 248,278	** 248,278	**	0	** 231,597	**	0	0
Total business deductions.....	* 275,539	** 275,539	**	0	** 215,630	**	0	0
Costs of goods sold.....	* 162,909	** 162,909	**	0	** 153,749	**	0	0
Salaries and wages.....	* 15,912	** 15,912	**	0	** 12,937	**	0	0
Taxes paid.....	* 3,578	** 3,578	**	0	** 3,111	**	0	0
Interest paid.....	* 3,687	** 3,233	**	0	** 454	**	0	0
Depreciation.....	* 13,296	** 8,417	**	0	** 4,879	**	0	0
Net income (less deficit).....	* 31,258	** 26,990	**	0	** -1,131	**	0	0
Net income.....	* 58,626	** 58,516	**	0	** 111	**	0	0
Deficit.....	* 27,368	** 25,526	**	0	** 1,842	**	0	0
Nonfarm sole proprietorships								
Number of businesses.....	253,600	229,666	20,699	2,719	180	222	* 20	** 93
Total receipts.....	3,111,079	1,034,270	916,443	494,328	61,679	142,358	* 39,015	** 422,986
Business receipts.....	1,645,789	537,453	358,600	233,748	19,743	92,277	* 39,015	** 422,986
Total business deductions.....	457,616	39,399	93,456	22,507	675	62,020	* 16,556	** 387,393
Costs of goods sold.....	51,927	1,606	620	38,043	789	6,265	* 8,724	** 230,834
Salaries and wages.....	17,285	13,105	416	2,423	294	748	* 3,135	** 1,469
Taxes paid.....	22,919	14,440	2,473	4,453	368	336	* 282	** 17
Interest paid.....	84,385	29,825	21,173	15,723	9,526	7,975	* 7	** 842
Depreciation.....	497,075	557,885	260,580	41,936	50,082	* 22,459	* 96	** 67
Net income (less deficit).....	1,465,615	638,267	584,167	260,971	52,772	52,342	* 22,849	** 35,987
Net income.....	1,707,524	201,192	26,282	390	10,836	2,261	* 390	** 36,155
Deficit.....	241,908						** 558	** 558

NA-not applicable.

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

** Data combined to avoid disclosure of information for specific tax payers.

[1] Total corporation "net income (less deficit)" includes "total net income (less deficit)" from S corporations and is more comprehensive than SOI generally publishes.

[2] For this table, the data for C corporations also include 1120-RC and 1120-REIT returns.

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

Source: IRS, Statistics of Income Division, September 2006.

Integrated Business Data, 2003

Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003

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

Form of business, item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All businesses							
Number of businesses.....	27,486,691	529,134	185,670	20,523	3,307,858	630,668	3,850,633
Business receipts.....	21,860,208,610	151,841,844	255,788,731	674,145,932	1,496,771,435	5,725,056,979	6,384,353,521
Net income (less deficit).....	1,353,802,118	2,407,442	30,950,024	-3,108,884	74,546,305	216,408,563	141,394,472
Net income.....	1,953,107,513	14,064,288	42,777,160	20,257,259	101,400,252	328,324,064	201,795,455
Deficit.....	599,305,395	11,656,845	11,827,138	23,366,143	26,853,947	111,915,501	60,400,983
Corporations							
Number of businesses.....	5,401,237	143,019	30,252	8,504	676,120	281,239	975,011
Business receipts.....	18,264,393,898	113,828,382	178,319,223	521,884,927	1,128,834,453	5,194,506,715	5,601,105,942
Net income (less deficit) [1].....	822,095,800	2,038,464	11,523,401	-4,710,442	32,071,151	189,757,159	117,372,936
Net income.....	1,215,465,963	6,892,206	18,061,973	14,483,083	50,482,555	287,766,996	163,010,916
Deficit.....	393,370,163	4,853,742	6,538,572	19,193,525	18,411,404	98,009,838	45,637,980
C corporations [2]							
Number of businesses.....	2,059,631	62,014	13,560	5,572	227,571	131,433	407,827
Business receipts.....	14,112,028,796	61,912,322	156,466,115	516,482,045	511,671,406	4,684,925,264	3,867,662,997
Net income (less deficit).....	608,414,019	1,304,435	6,700,433	-4,923,188	6,364,037	164,986,680	68,643,431
Net income.....	938,934,425	3,118,749	12,560,125	14,125,843	16,589,062	255,796,379	103,747,733
Deficit.....	330,520,405	1,814,314	5,859,692	19,049,031	10,225,025	90,809,699	35,104,301
S corporations							
Number of businesses.....	3,341,606	81,005	16,692	2,932	448,549	149,806	567,183
Business receipts.....	4,152,365,102	51,916,059	21,853,108	5,402,882	617,163,047	509,581,451	1,733,442,944
Total net income (less deficit).....	213,681,780	734,029	4,822,968	212,746	25,707,114	24,770,479	48,729,504
Net income.....	276,531,538	3,773,457	5,501,848	357,240	33,893,492	31,970,618	59,263,183
Deficit.....	62,849,757	3,039,428	678,880	144,494	8,186,379	7,200,139	10,533,678
Partnerships							
Number of businesses.....	2,375,375	121,878	28,060	2,491	140,495	40,347	171,019
Business receipts.....	2,545,612,266	22,572,188	69,336,092	152,019,084	192,116,585	508,521,897	567,930,417
Net income (less deficit).....	301,398,218	-288,967	18,551,660	1,586,223	13,562,188	24,173,281	11,741,217
Net income.....	468,552,382	5,193,172	22,994,866	5,718,204	18,465,140	37,246,971	18,730,174
Deficit.....	167,154,164	5,482,138	4,443,207	4,131,981	4,902,952	13,073,689	6,988,957
General [3]							
Number of businesses.....	816,424	75,764	8,735	314	50,132	14,777	77,041
Business receipts.....	442,179,126	4,071,848	19,494,777	13,334,344	42,019,775	121,891,705	60,024,908
Net income (less deficit).....	96,065,103	1,040,539	2,547,519	533,756	3,519,967	9,563,428	2,847,659
Net income.....	117,314,992	2,788,509	5,168,008	971,260	4,373,013	10,639,341	3,650,359
Deficit.....	21,249,888	1,747,970	2,620,489	437,504	853,046	1,075,913	802,700
Limited [4]							
Number of businesses.....	467,448	16,680	7,338	811	16,057	3,154	15,168
Business receipts.....	961,741,295	4,454,655	22,135,951	71,700,290	45,792,851	146,333,390	258,638,069
Net income (less deficit).....	141,039,905	-187,336	11,381,026	1,103,875	3,024,452	7,521,504	4,491,858
Net income.....	195,381,553	980,515	11,921,453	3,043,953	4,345,421	11,583,946	5,990,548
Deficit.....	54,341,648	1,167,851	540,427	1,940,079	1,320,969	4,062,441	1,498,690
LLC							
Number of businesses.....	1,091,502	29,434	11,987	1,366	74,306	22,415	78,810
Business receipts.....	1,141,691,845	14,045,685	27,705,363	66,984,449	104,303,959	240,296,802	249,267,439
Net income (less deficit).....	64,293,209	-1,142,170	4,623,114	-51,408	7,017,769	7,088,349	4,401,700
Net income.....	155,855,837	1,424,147	5,905,405	1,702,990	9,746,706	15,023,684	9,089,267
Deficit.....	91,562,628	2,566,317	1,282,291	1,754,398	2,728,937	7,935,335	4,687,567

Footnotes at end of table.

Integrated Business Data, 2003

Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued

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

Form of business, item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Nonfarm sole proprietorships							
Number of businesses.....	19,710,079	264,237	127,358	9,528	2,491,243	309,082	2,704,603
Business receipts.....	1,050,202,446	15,441,274	8,133,416	241,921	175,820,397	22,028,367	215,317,162
Net income (less deficit).....	230,308,100	657,945	874,963	15,335	28,912,966	2,478,123	12,280,319
Net income.....	269,089,168	1,978,910	1,720,321	55,972	32,452,557	3,310,097	20,054,365
Deficit.....	38,781,068	1,320,965	845,359	40,637	3,539,591	831,974	7,774,046
LLC							
Number of businesses.....	220,615	1,452	953	* 1,092	34,709	5,476	29,770
Business receipts.....	55,626,849	411,850	291,325	* 8,464	10,324,863	1,868,780	13,468,731
Net income (less deficit).....	3,847,617	-110,243	-54,547	* -32,918	783,671	-43,898	64,081
Net income.....	6,981,262	6,900	26,188	0	1,003,568	101,479	602,240
Deficit.....	3,133,644	117,143	80,735	* 32,918	219,897	145,377	538,159

Footnotes at end of table.

Integrated Business Data, 2003

Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued

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

Form of business, item	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
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All businesses							
Number of businesses.....	1,157,385	418,593	1,152,778	2,732,833	3,664,009	68,466	2,167,766
Business receipts.....	675,634,067	991,077,842	1,805,236,503	359,909,904	1,031,721,446	199,549,758	457,901,591
Net income (less deficit).....	12,428,339	639,804	429,312,025	92,824,040	115,188,751	103,217,571	24,369,573
Net income.....	32,351,450	79,125,406	489,360,362	166,547,613	159,392,495	117,037,551	34,702,067
Deficit.....	19,923,111	78,485,602	60,048,336	73,723,573	44,203,745	13,819,980	10,332,493
Corporations							
Number of businesses.....	182,881	119,875	234,746	577,400	760,087	46,887	242,904
Business receipts.....	547,730,745	822,160,145	1,571,588,950	207,243,701	691,608,915	190,225,987	359,890,965
Net income (less deficit) [1].....	2,298,916	-2,476,691	307,492,541	15,848,129	12,328,234	95,340,541	8,315,732
Net income.....	16,351,474	56,555,851	345,522,094	32,003,966	47,142,824	103,547,546	15,200,748
Deficit.....	14,052,558	59,032,542	38,029,552	16,155,837	34,814,590	8,207,005	6,885,016
C corporations [2]							
Number of businesses.....	79,531	53,192	99,437	205,195	247,255	24,457	75,004
Business receipts.....	417,608,316	768,643,126	1,482,340,405	122,966,867	412,315,156	183,988,389	215,600,323
Net income (less deficit).....	-540,253	-7,560,255	288,784,063	288,973	-14,318,641	89,275,321	389,973
Net income.....	10,816,202	49,273,299	324,427,226	10,472,395	14,918,139	95,233,256	5,579,343
Deficit.....	11,356,454	56,833,555	35,643,163	10,243,422	29,236,779	5,957,935	5,189,370
S corporations							
Number of businesses.....	103,350	66,683	135,308	372,205	512,862	22,430	167,901
Business receipts.....	130,122,429	53,517,018	89,248,546	84,276,834	279,293,759	6,237,598	144,290,643
Total net income (less deficit).....	2,839,169	5,083,564	18,708,478	15,619,156	26,646,874	6,065,220	7,925,759
Net income.....	5,535,273	7,282,551	21,094,867	21,531,571	32,224,685	8,314,290	9,621,406
Deficit.....	2,696,104	2,198,987	2,386,389	5,912,415	5,577,811	2,249,070	1,695,647
Partnerships							
Number of businesses.....	29,886	31,804	258,990	1,081,354	151,076	21,579	43,647
Business receipts.....	69,760,872	161,757,098	169,280,457	89,976,350	211,608,743	9,323,771	51,337,496
Net income (less deficit).....	1,916,066	1,197,837	105,560,735	51,427,498	50,787,128	7,877,030	3,042,348
Net income.....	5,801,285	19,945,085	125,459,629	106,247,698	55,897,153	13,490,005	4,319,334
Deficit.....	3,885,219	18,747,248	19,898,894	54,820,200	5,110,025	5,612,975	1,276,985
General [3]							
Number of businesses.....	8,050	10,896	92,031	312,833	49,802	3,314	18,870
Business receipts.....	6,142,627	44,601,403	27,587,386	9,997,069	35,670,835	149,793	6,143,422
Net income (less deficit).....	710,800	5,690,197	33,602,631	17,067,103	11,305,671	1,355,872	489,876
Net income.....	1,564,753	7,423,924	35,797,116	21,880,890	12,075,796	2,654,425	687,839
Deficit.....	853,953	1,733,728	2,194,485	4,813,787	770,125	1,298,553	197,963
Limited [4]							
Number of businesses.....	3,581	3,260	84,841	254,215	20,935	7,694	3,265
Business receipts.....	26,730,447	65,599,304	88,096,522	25,879,209	111,465,481	2,406,701	9,591,188
Net income (less deficit).....	2,208,063	4,268,840	43,834,400	21,483,444	31,878,252	4,006,645	1,111,628
Net income.....	2,667,779	9,610,397	50,223,296	46,715,370	32,513,234	5,114,633	1,217,752
Deficit.....	459,716	5,341,557	6,388,895	25,231,925	634,982	1,107,988	106,124
LLC							
Number of businesses.....	18,255	17,648	82,119	514,306	80,340	10,572	21,513
Business receipts.....	36,887,797	51,556,391	53,596,549	54,100,072	64,472,427	6,767,277	35,602,886
Net income (less deficit).....	-1,002,796	-8,761,199	28,123,704	12,876,950	7,603,204	2,514,513	1,440,845
Net income.....	1,568,753	2,910,764	39,439,217	37,651,438	11,308,123	5,720,947	2,413,743
Deficit.....	2,571,550	11,671,963	11,315,513	24,774,488	3,704,919	3,206,434	972,898

Footnotes at end of table.

Integrated Business Data, 2003

Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued

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

Form of business, item	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
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Nonfarm sole proprietorships							
Number of businesses.....	944,618	266,914	659,042	1,074,079	2,752,846	N/A	1,881,215
Business receipts.....	58,142,450	7,160,599	64,367,096	62,689,853	128,503,788	N/A	46,673,130
Net income (less deficit).....	8,213,357	1,918,658	16,258,749	25,548,413	52,073,389	N/A	13,011,493
Net income.....	10,198,691	2,624,470	18,378,639	28,295,949	56,352,518	N/A	15,181,985
Deficit.....	1,985,334	705,812	2,119,890	2,747,536	4,279,130	N/A	2,170,492
LLC							
Number of businesses.....	9,301	5,502	8,997	16,224	53,244	N/A	13,591
Business receipts.....	1,504,655	599,302	2,829,254	3,182,517	8,887,182	N/A	2,104,935
Net income (less deficit).....	-134,228	-73,016	334,418	211,876	1,590,581	N/A	167,920
Net income.....	84,087	87,984	498,073	561,141	1,977,208	N/A	251,280
Deficit.....	218,315	161,001	163,655	349,265	386,626	N/A	83,359

Footnotes at end of table.

Integrated Business Data, 2003

Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued

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

Form of business, item	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation, food services, and drinking places	Other services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified industries
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All businesses							
Number of businesses.....	505,675	2,171,551	1,251,886	754,984	2,386,970	268,044	261,266
Business receipts.....	37,960,187	694,182,606	140,583,700	518,920,010	252,665,029	3,452,032	3,455,495
Net income (less deficit).....	3,511,410	72,473,587	5,140,677	8,068,873	20,514,033	2,030,350	1,485,163
Net income.....	5,291,938	84,866,803	18,479,954	25,188,547	28,147,440	2,219,867	1,777,544
Deficit.....	1,780,528	12,393,216	13,339,276	17,119,673	7,633,407	189,518	292,381
Corporations							
Number of businesses.....	44,059	354,603	110,119	278,722	329,336	N/A	5,473
Business receipts.....	29,746,218	488,409,511	69,877,627	382,358,626	164,976,728	N/A	96,138
Net income (less deficit) [1].....	1,610,813	19,018,826	1,968,354	8,053,761	4,255,686	N/A	-11,710
Net income.....	2,493,048	25,869,227	5,820,018	16,142,808	8,107,237	N/A	11,394
Deficit.....	882,235	6,850,401	3,851,664	8,089,047	3,851,551	N/A	23,104
C corporations [2]							
Number of businesses.....	16,579	147,043	36,521	90,985	133,619	N/A	2,864
Business receipts.....	17,598,844	338,928,048	36,590,380	236,077,728	80,161,781	N/A	89,284
Net income (less deficit).....	697,617	3,775,836	-740,052	4,068,142	1,292,615	N/A	-15,148
Net income.....	1,209,769	8,421,236	1,337,975	8,353,320	2,952,895	N/A	1,479
Deficit.....	512,152	4,645,400	2,078,027	4,285,179	1,660,280	N/A	16,627
S corporations							
Number of businesses.....	27,480	207,560	73,598	187,737	195,716	N/A	* 2,609
Business receipts.....	12,147,374	149,481,463	33,287,246	146,280,899	84,814,947	N/A	* 6,855
Total net income (less deficit).....	913,197	15,242,990	2,708,406	3,985,619	2,963,070	N/A	* 3,438
Net income.....	1,283,279	17,447,992	4,482,043	7,789,487	5,154,342	N/A	* 9,915
Deficit.....	370,082	2,205,002	1,773,637	3,803,868	2,191,271	N/A	* 6,477
Partnerships							
Number of businesses.....	9,084	54,161	43,303	81,341	62,667	N/A	2,193
Business receipts.....	2,814,240	106,340,989	46,607,450	96,540,384	17,519,877	N/A	* 248,278
Net income (less deficit).....	-59,054	13,629,891	-2,281,816	-1,363,512	307,205	N/A	31,258
Net income.....	376,831	17,217,334	4,100,499	5,625,374	1,665,003	N/A	* 58,626
Deficit.....	435,885	3,587,443	6,382,314	6,988,885	1,357,798	N/A	* 27,368
General [3]							
Number of businesses.....	2,003	15,305	16,058	26,119	32,985	N/A	* 1,397
Business receipts.....	310,309	16,667,017	14,419,304	14,549,751	4,998,199	N/A	* 104,652
Net income (less deficit).....	43,259	3,999,585	815,902	701,593	254,808	N/A	* -25,063
Net income.....	72,414	4,300,596	1,509,011	1,095,480	662,146	N/A	* 111
Deficit.....	29,154	301,011	693,108	393,886	407,338	N/A	* 25,174
Limited [4]							
Number of businesses.....	817	8,540	4,874	12,347	3,821	N/A	* 51
Business receipts.....	496,240	37,579,288	11,847,360	30,938,549	2,055,799	N/A	* 0
Net income (less deficit).....	-97,291	4,689,675	-407,778	510,679	159,541	N/A	* 58,428
Net income.....	134,031	5,668,429	1,189,671	2,186,357	216,340	N/A	* 58,428
Deficit.....	231,322	978,755	1,597,449	1,675,678	56,799	N/A	* 0
LLC							
Number of businesses.....	6,264	30,316	22,370	42,875	25,861	N/A	* 746
Business receipts.....	2,007,691	52,094,683	20,340,785	51,052,084	10,465,879	N/A	* 143,626
Net income (less deficit).....	-5,022	4,940,631	-2,689,940	-2,575,784	-107,144	N/A	* -2,107
Net income.....	170,387	7,248,309	1,401,817	2,343,537	786,516	N/A	* 87
Deficit.....	175,409	2,307,678	4,091,756	4,919,321	893,661	N/A	* 2,194

Footnotes at end of table.

Integrated Business Data, 2003

Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued

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

Form of business, item	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation, food services, and drinking places	Other services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified industries
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Nonfarm sole proprietorships							
Number of businesses.....	452,532	1,762,787	1,098,464	394,921	1,994,967	268,044	253,600
Business receipts.....	5,399,729	99,432,106	24,098,623	40,021,000	70,168,424	3,452,032	3,111,079
Net income (less deficit).....	1,959,651	39,824,870	5,454,139	1,378,624	15,951,142	2,030,350	1,465,615
Net income.....	2,422,059	41,780,242	8,559,437	3,420,365	18,375,200	2,219,867	1,707,524
Deficit.....	462,408	1,955,372	3,105,298	2,041,741	2,424,058	189,518	241,909
LLC							
Number of businesses.....	970	13,675	4,362	2,789	18,311	0	197
Business receipts.....	141,835	4,642,459	1,306,276	2,082,274	1,962,381	0	9,766
Net income (less deficit).....	22,871	1,174,980	17,267	-135,185	74,171	0	-10,184
Net income.....	25,947	1,322,337	183,005	55,865	188,842	0	5,117
Deficit.....	3,077	147,356	165,738	191,050	114,670	0	15,302

N/A--Not applicable.

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

[1] Total corporation "net income (less deficit)" includes "total net income (less deficit)" from S corporations and is more comprehensive than SOI generally publishes.

[2] For this table, the data for C corporations also include 1120-RIC and 1120-REIT returns.

[3] General partnerships include partnerships listed on the tax return as general, foreign, other, and blank.

[4] Limited partnerships include domestic limited partnerships and domestic limited liability partnerships.

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

Source: IRS, Statistics of Income Division, September 2006.