

Table 745. Number of Tax Returns, Receipts, and Net Income by Type of Business and Industry: 2007

[23,123 represents 23,123,000. Covers active enterprises only. Figures are estimates based on sample of unaudited tax returns; see Appendix III. Based on the North American Industry Classification System (NAICS), 2007; see text, this section. Minus sign (-) indicates net loss]

Industry	2002 NAICS code	Number of returns (1,000)			Business receipts ¹ (bil. dol.)			Net income (less loss) (bil. dol.)		
		Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations
Total	(X)	23,122	3,098	5,869	1,324	4,541	27,335	281	683	1,837
Agriculture, forestry, fishing, and hunting ²	11	301	127	142	18	28	140	1	3	4
Mining.....	21	127	40	39	13	101	351	2	41	54
Utilities.....	22	10	4	8	1	134	665	(Z)	6	43
Construction.....	23	2,931	209	781	231	305	1,588	36	9	54
Special trade contractors.....	238	2,347	72	480	160	67	656	28	5	32
Manufacturing.....	31-33	362	48	274	29	856	7,175	3	64	468
Wholesale and retail trade ³	(X)	2,777	220	996	249	918	7,337	14	24	211
Wholesale trade.....	42	340	54	382	50	531	3,786	5	21	113
Retail trade ⁴	44-45	2,436	167	613	199	388	3,551	9	4	98
Motor vehicle and parts dealers.....	441	146	20	88	41	121	828	1	1	8
Food and beverage stores.....	445	82	22	95	27	81	497	1	1	12
Gasoline stations.....	447	18	8	42	26	62	320	(Z)	(Z)	1
Transportation and warehousing.....	48-49	1,155	46	201	82	119	748	11	7	15
Information ⁴	51	352	34	122	10	231	974	3	34	93
Broadcasting (except Internet).....	515	⁵ 43	2	8	² 2	35	110	⁵ (Z)	2	9
Telecommunications.....	517	⁽⁶⁾	6	19	⁽⁶⁾	141	453	⁽⁶⁾	28	37
Finance and insurance.....	52	726	308	251	94	677	4,135	20	323	601
Real estate and rental and leasing.....	53	1,393	1,489	657	71	315	268	22	39	55
Professional, scientific, and technical services ⁴	54	3,235	176	836	169	345	974	72	82	37
Legal services.....	5411	363	27	109	39	136	92	17	49	8
Accounting, tax preparation, bookkeeping, and payroll services.....	5412	376	22	77	12	58	38	5	12	1
Management, scientific, and technical consulting services.....	5416	952	39	234	46	48	211	26	10	14
Management of companies and enterprises.....	55	(NA)	24	48	(NA)	69	1,146	(NA)	26	118
Administrative and support and waste management and remediation services.....	56	2,251	62	274	60	69	484	16	4	20
Educational services.....	61	597	12	49	9	4	40	3	(Z)	2
Health care and social assistance.....	62	2,016	68	406	116	161	590	46	20	29
Arts, entertainment, and recreation.....	71	1,283	55	123	31	49	91	8	-1	4
Accommodation and food services.....	72	411	107	288	48	137	424	1	1	20
Accommodation.....	721	51	34	34	6	63	96	(Z)	(Z)	5
Food services and drinking places.....	722	361	73	254	42	74	328	1	1	15
Other services ⁴	81	2,668	69	372	88	24	205	21	1	7
Auto repair and maintenance.....	8111	397	24	111	24	9	69	3	(Z)	2
Personal and laundry services.....	812	1,583	37	155	44	9	78	13	(Z)	3
Religious, grantmaking, civic, professional, and similar organizations.....	813	252	1	49	4	(Z)	13	2	(Z)	(Z)
Unclassified.....	(X)	527	1	2	5	(Z)	(Z)	2	(Z)	(Z)

NA Not available. X Not applicable. Z Less than \$500 million. ¹ Includes investment income for partnerships and corporations in finance and insurance, real estate, and management of companies' industries. Excludes investment income for S corporations; for definition, see footnote 1, Table 752. ² For corporations, represents agricultural services only. ³ For corporations, includes trade business not identified as wholesale or retail. ⁴ Includes other industries, not shown separately. ⁵ Broadcasting includes telecommunications.

Source: U.S. Internal Revenue Service, *Statistics of Income*, various publications.