

Number of Returns, Receipts, and Net Income of All Businesses, by Form of Business, Tax Years 1980 to 2015

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

Form of business, item	Tax Year					
	2010	2011	2012	2013	2014	2015
	(31)	(32)	(33)	(34)	(35)	(36)
All businesses						
Number of returns [1]	32,065,862	32,535,243	32,783,232	33,423,187	34,244,577	35,060,997
Total receipts	\$31,674,993,343	\$34,389,273,898	\$35,786,663,605	\$36,982,667,392	\$38,559,834,782	\$37,768,805,162
Business receipts	\$28,200,197,290	\$30,918,156,027	\$32,020,416,086	\$33,260,092,484	\$34,654,572,346	\$33,812,762,216
Net income (less deficit)	\$2,283,005,607	\$2,269,484,608	\$2,954,734,706	\$3,065,208,464	\$3,299,376,398	\$3,145,991,627
Net income	\$3,124,992,765	\$3,157,457,039	\$3,692,280,221	\$3,826,792,224	\$4,091,888,780	\$4,060,918,961
Deficit	\$841,987,159	\$887,972,433	\$737,545,513	\$761,583,760	\$792,512,383	\$914,927,334
Corporations						
Number of returns [1]	5,813,725	5,823,126	5,840,821	5,887,804	6,001,491	6,119,565
Total receipts	\$26,198,522,973	\$28,335,600,572	\$29,403,675,461	\$30,191,736,006	\$31,562,783,912	\$31,029,885,986
Business receipts	\$23,058,234,713	\$25,197,647,975	\$26,029,143,463	\$26,849,546,002	\$28,075,177,764	\$27,491,762,734
Net income (less deficit) [2]	\$1,421,578,172	\$1,405,937,959	\$1,871,914,319	\$1,994,097,512	\$2,144,875,397	\$2,033,654,722
Net income	\$1,897,383,773	\$1,907,438,185	\$2,267,162,319	\$2,389,787,356	\$2,561,226,487	\$2,531,340,256
Deficit	\$475,805,602	\$501,500,226	\$395,247,981	\$395,689,845	\$416,351,090	\$497,685,534
C Corporations [3]						
Number of returns [1]	1,671,149	1,648,540	1,617,739	1,611,125	1,601,402	1,611,236
Total receipts	\$20,052,330,493	\$21,630,916,772	\$22,297,803,823	\$22,697,730,269	\$23,496,521,183	\$22,842,599,306
Business receipts	\$17,491,032,466	\$19,095,541,052	\$19,602,086,373	\$20,104,450,974	\$20,850,080,383	\$20,145,398,231
Net income (less deficit)	\$800,837,632	\$737,025,579	\$1,051,906,039	\$1,160,886,414	\$1,268,630,828	\$1,154,967,740
Net income	\$1,179,632,970	\$1,144,642,859	\$1,371,309,841	\$1,479,670,755	\$1,600,807,697	\$1,558,217,332
Deficit	\$378,795,338	\$407,617,280	\$319,403,802	\$318,784,342	\$332,176,869	\$403,249,592
1120-RIC and 1120-REIT						
Number of returns [1]	15,022	16,013	17,630	18,769	19,964	20,993
Total receipts	\$461,761,242	\$474,278,153	\$533,005,509	\$603,609,241	\$686,724,368	\$682,929,488
Business receipts	[r] N/A	N/A	N/A	N/A	N/A	N/A
Net income (less deficit)	\$286,646,613	\$293,475,191	\$344,010,230	\$387,025,523	\$455,464,623	\$421,638,738
Net income	\$298,323,757	\$305,683,604	\$350,837,287	\$394,168,414	n.a.	n.a.
Deficit	\$11,677,145	\$12,208,413	\$6,827,057	\$7,142,891	n.a.	n.a.
S Corporations						
Number of returns [1]	4,127,554	4,158,572	4,205,452	4,257,909	4,380,125	4,487,336
Total receipts	\$5,684,431,238	\$6,230,405,646	\$6,572,866,128	\$6,890,396,496	\$7,379,538,361	\$7,504,357,192
Business receipts	\$5,567,202,247	\$6,102,106,924	\$6,427,057,090	\$6,745,095,028	\$7,225,097,382	\$7,346,364,503
Total net income (less deficit) [4]	\$334,093,927	\$375,437,189	\$475,998,050	\$446,185,575	\$420,779,946	\$457,048,244
Net income	\$419,427,046	\$457,111,722	\$545,015,173	\$515,948,187	n.a.	n.a.
Deficit	\$85,333,119	\$81,674,533	\$69,017,122	\$69,762,612	n.a.	n.a.
Partnerships [5]						
Number of returns [1]	3,248,481	3,285,177	3,388,561	3,460,699	3,611,255	3,715,187
Total receipts [6]	\$4,280,931,741	\$4,787,734,130	\$5,081,418,395	\$5,449,360,304	\$5,603,166,669	\$5,295,334,204
Business receipts	\$3,946,423,948	\$4,454,568,856	\$4,689,702,874	\$5,068,975,400	\$5,185,510,381	\$4,877,414,510
Net income (less deficit)	\$593,727,733	\$580,896,723	\$777,924,476	\$768,841,333	\$837,442,914	\$780,504,367
Net income	\$904,393,661	\$913,019,192	\$1,068,043,099	\$1,079,587,830	\$1,156,121,917	\$1,137,464,573
Deficit	\$310,665,929	\$332,122,470	\$290,118,622	\$310,746,498	\$318,679,004	\$356,960,206
Nonfarm Sole Proprietorships						
Number of returns [1]	23,003,656	23,426,940	23,553,850	24,074,684	24,631,831	25,226,245
Total receipts	\$1,195,538,629	\$1,265,939,196	\$1,301,569,749	\$1,341,571,082	\$1,393,884,201	\$1,443,584,972
Business receipts	\$1,195,538,629	\$1,265,939,196	\$1,301,569,749	\$1,341,571,082	\$1,393,884,201	\$1,443,584,972
Net income (less deficit)	\$267,699,702	\$282,649,926	\$304,895,911	\$302,269,621	\$317,058,087	\$331,832,538
Net income	\$323,215,331	\$336,999,662	\$357,074,821	\$357,417,038	\$374,540,379	\$392,114,132
Deficit	\$55,515,628	\$54,349,737	\$52,178,910	\$55,147,417	\$57,482,289	\$60,281,594

Source: Internal Revenue Service. SOI Tax Stats - Integrated Business Data. Table 1: Selected financial data on businesses. February 2020

Notes: N/A - not applicable n.a. - not available [r] - revised

[1] The terminology has been changed from 'Number of businesses' to 'Number of returns' to match other SOI publications.

[2] For Tax Years beginning in 1987, Total Corporation "Net income (less deficit)" includes "Total net income (less deficit)" from S Corporations and is more comprehensive than what SOI generally publishes.

[3] 1120-Fs, 1120-Ls, and 1120-PCs are included in the C-Corporations total.

[4] Prior to Tax Year 1987, "Total net income (less deficit)" from S Corporations only includes "Net income (less deficit)" from S Corporations and is not as comprehensive as data is in future years.

[5] For Tax Years 2009-2015, the total amounts include Partnerships listed on the return as Foreign Partnerships, Domestic Limited Liability Partnerships, Other, and not reported which are not broken out below.

[6] For consistency purposes of this publication, what SOI normally publishes as Partnership "Total income" is labeled as "Total receipts."

[7] For Tax Years 1980-1995 General Partnerships include Partnerships listed on the return as General and not reported. For Tax Years 1996-1999 General Partnerships include Partnerships listed on the return as General, Other and not reported. For Tax Years 2000-2008 General Partnerships include Partnerships listed on the return as General, Foreign, Other and not reported. For Tax Years 2009-present, General Partnerships include only Partnerships listed on the return as General.

[8] For Tax Years 1980-1992 Limited Partnerships include Partnerships listed on the return as Limited Partnerships. For Tax Years 1993-1995 Limited Partnerships include Partnerships listed on the return as Limited Partnerships, General Limited Liability Partnerships, and Limited Liability Partnerships. For Tax Years 1996-1997 Limited Partnerships include Partnerships listed on the return as Limited Partnerships. For Tax Years 1998-1999 Limited Partnerships include Partnerships listed on the return as Limited Partnerships and Limited Liability Partnerships. For Tax Years 2000-2008 Limited Partnerships include Partnerships listed on the return as Domestic Limited Partnerships and Domestic Limited Liability Partnerships. For Tax Years 2009-present, Limited Partnerships include only Partnerships listed on the return as Domestic Limited Partnerships.