

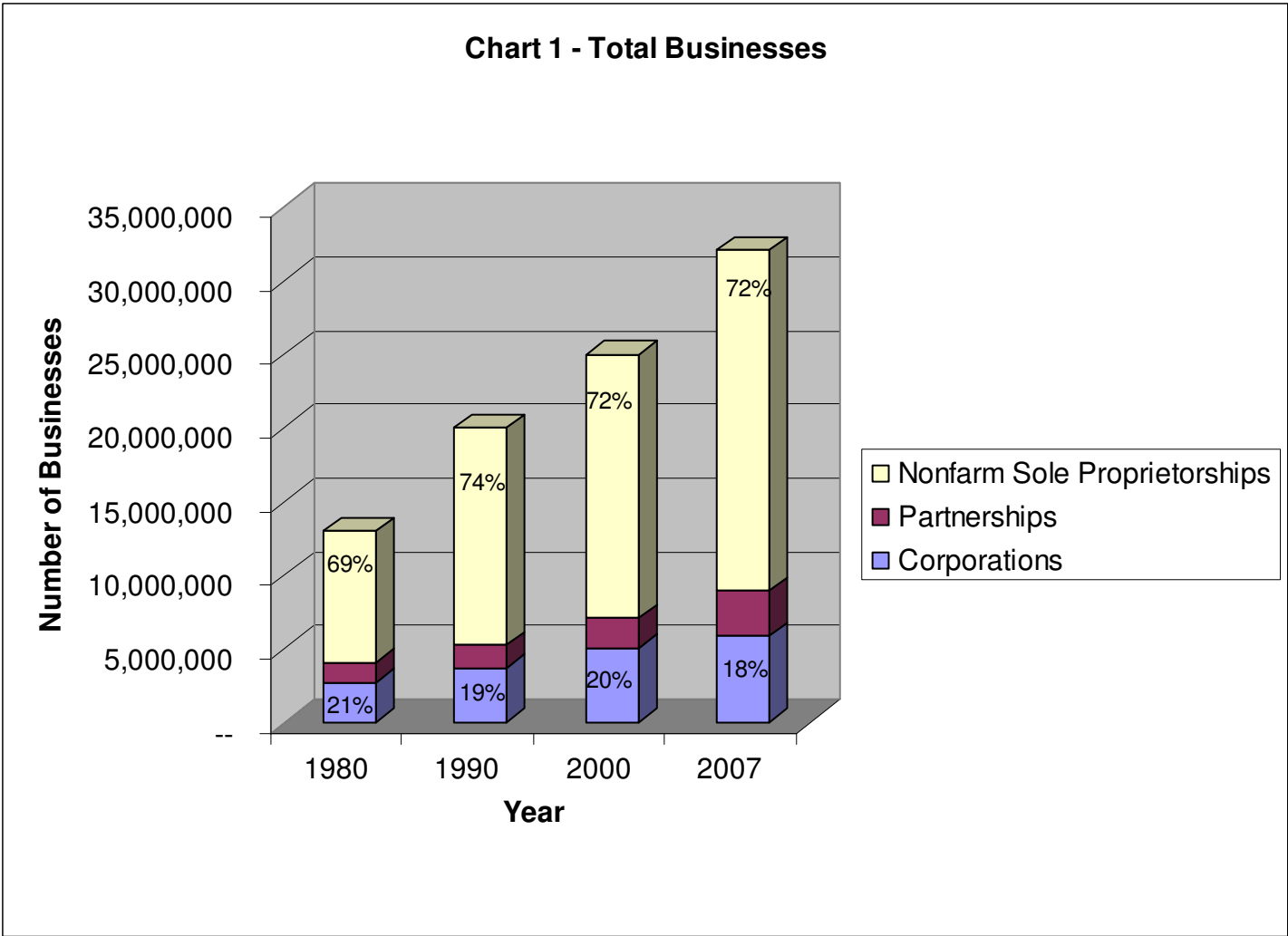
Data on Different Types of Business Entities

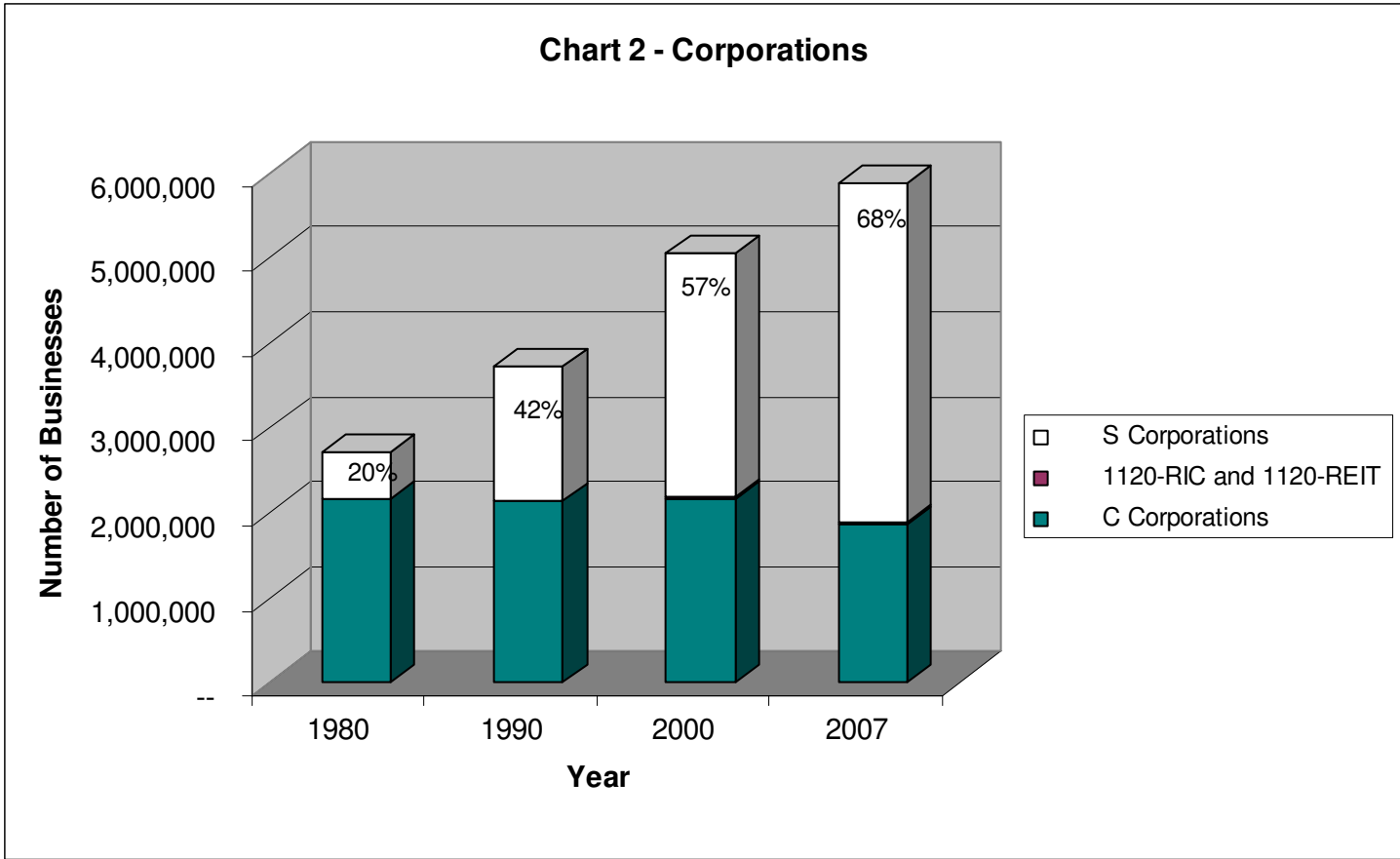
Annette Nellen

This data was pulled from the IRS Statistics on Income website (Table 1 at <http://www.irs.gov/taxstats/bustaxstats/article/0,,id=152029,00.html>). The bar graphs were created from the spreadsheets.

It is interesting that the smallest group of entities are C corporations yet they represent the majority of total receipts. Also, the number of passthrough entities has increased since 1980 and LLCs has become the predominant partnership type.

Form of business, item	1980		1990		2000		2007	
All Businesses		All		All		All		All
Number of businesses.....	13,021,904	100%	20,052,917	100%	25,007,504	100%	32,087,881	100%
Corporations								
Number of businesses.....	2,710,538	21%	3,716,650	19%	5,045,273	20%	5,868,849	18%
C Corporations								
Number of businesses.....	2,163,458	<u>Corps</u> 80%	2,136,032	<u>Corps</u> 57%	2,172,705	<u>Corps</u> 43%	1,865,232	<u>Corps</u> 32%
1120-RIC and 1120-REIT								
Number of businesses.....	1,691	0%	5,526	0%	12,090	0%	13,724	0%
S Corporations								
Number of businesses.....	545,389	20%	1,575,092	42%	2,860,478	57%	3,989,893	68%
Partnerships								
Number of businesses.....	1,379,654	11%	1,553,529	8%	2,057,500	8%	3,096,334	10%
General [4]								
Number of businesses.....	1,209,318	<u>P/S</u> 88%	1,267,760	<u>P/S</u> 82%	936,564	<u>P/S</u> 46%	741,509	<u>P/S</u> 24%
Limited [5]								
Number of businesses.....	170,336	12%	285,769	18%	402,232	20%	536,145	17%
LLC								
Number of businesses.....	n.a.	0%	n.a.	0%	718,704	35%	1,818,681	59%
Nonfarm Sole Proprietorships								
Number of businesses.....	8,931,712	69%	14,782,738	74%	17,904,731	72%	23,122,698	72%
[4] For Tax Years 1980-1995 General Partnerships include Partnerships listed on the tax return as General and not reported. For Tax Years 1996-1999 General Partnerships include Partnerships listed on the tax return as General, Other and not reported. For Tax Years 2000-2007 General Partnerships include Partnerships listed on the tax return as General, Foreign, Other and not reported.								
[5] For Tax Years 1980-1992 Limited Partnerships include Partnerships listed on the tax return as Limited Partnerships. For Tax Years 1993-1995 Limited Partnerships include Partnerships listed on the tax return as Limited Partnerships, General Limited Liability Partnerships, and Limited Liability Partnerships. For Tax Years 1996-1997 Limited Partnerships include Partnerships listed on the tax return as Limited Partnerships. For Tax Years 1998-1999 Limited Partnerships include Partnerships listed on the tax return as Limited Partnerships and Limited Liability Partnerships For Tax Years 2000 - 2007 Limited Partnerships include Partnerships listed on the tax return as Domestic Limited Partnerships and Domestic Limited Liability Partnerships.								
NOTE: Detail may not add to totals due to rounding.								
Source: IRS, Integrated Business Data, Table 1: Selected financial data on businesses								
Percentages added from original IRS table								





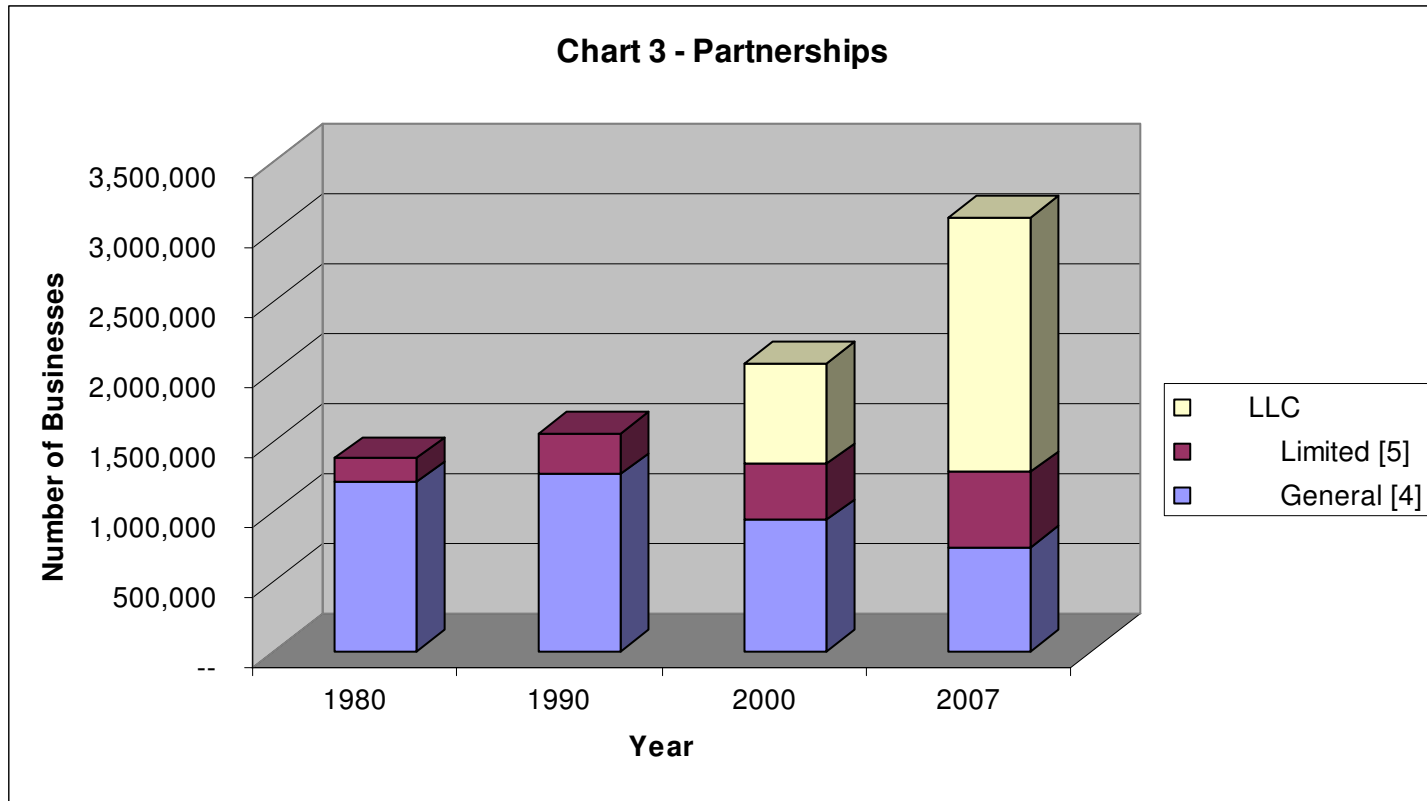


Table 1.-- Number of Businesses, Business Receipts, Net Income, and Deficit										
by Form of Business, Tax Years 1980-2007										
[All figures are estimates based on samples--money amounts are in thousands of dollars]										
Form of business, item	1980		1990		2000		2007			
All Businesses		All		All		All		All		All
Total receipts.....	7,064,487,840	100%	12,659,120,980	100%	23,845,405,224	100%	34,331,159,662	100%		100%
Corporations										
Total receipts.....	6,361,284,012	90%	11,409,520,074	90%	20,605,808,071	86%	28,762,923,553	84%		
C Corporations		<u>Corp</u>		<u>Corp</u>		<u>Corp</u>		<u>Corp</u>		<u>Corp</u>
Total receipts.....	6,133,036,929	96%	9,689,007,338	85%	16,607,287,993	81%	21,994,363,664	76%		76%
1120-RIC and 1120-REIT										
Total receipts.....	17,924,659	0%	99,810,072	1%	381,042,973	2%	676,092,324	2%		2%
S Corporations										
Total receipts.....	210,322,424	3%	1,620,702,664	17%	3,617,477,105	22%	6,092,467,565	28%		28%
Partnerships										
Total receipts.....	291,998,115	4%	518,994,886	4%	2,218,639,870	9%	4,243,833,029	12%		
General [4]				<u>P/S</u>		<u>P/S</u>		<u>P/S</u>		<u>P/S</u>
Total receipts.....	n.a.		349,839,034	67%	460,800,631	21%	645,146,980	15%		15%
Limited [5]										
Total receipts.....	n.a.		169,155,852	33%	884,397,372	40%	1,309,657,237	31%		31%
LLC										
Total receipts.....	n.a.		n.a.		873,441,868	39%	2,289,028,812	54%		54%
Nonfarm Sole Proprietorships										
Total receipts.....	411,205,713	6%	730,606,020	6%	1,020,957,283	4%	1,324,403,080	4%		
[4] For Tax Years 1980-1995 General Partnerships include Partnerships listed on the tax return as General and not reported.										
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