

2015 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	18,791,200	391,975,736	5,935,725	60,161,435	6,044,409	755,622,761	2,699,817	126,618,186
No adjusted gross income	237,120	4,057,263	426,034	12,157,756	103,383	6,548,669	303,549	50,096,035
\$1 under \$5,000	1,275,335	3,620,847	138,269	865,618	59,110	354,028	43,820	870,335
\$5,000 under \$10,000	1,847,196	12,895,688	185,654	1,460,706	95,076	720,111	51,701	533,252
\$10,000 under \$15,000	2,430,904	24,401,379	270,797	2,411,493	99,991	1,058,534	65,337	688,625
\$15,000 under \$20,000	1,551,550	18,943,319	344,286	3,467,702	141,254	1,448,351	69,076	1,035,999
\$20,000 under \$25,000	940,440	13,222,482	351,371	3,067,186	111,274	1,449,194	68,713	1,111,283
\$25,000 under \$30,000	746,527	11,435,760	316,757	2,973,206	145,162	1,835,799	60,331	844,699
\$30,000 under \$40,000	1,369,005	21,209,538	532,987	3,929,244	252,120	4,021,340	132,665	1,696,781
\$40,000 under \$50,000	1,028,493	16,756,939	469,339	3,386,681	259,365	4,772,241	118,326	1,518,190
\$50,000 under \$75,000	2,076,929	34,762,519	833,699	5,767,819	625,054	14,201,601	317,031	3,826,000
\$75,000 under \$100,000	1,521,248	30,010,398	626,398	4,253,862	620,308	16,254,478	276,952	3,003,805
\$100,000 under \$200,000	2,546,650	75,753,230	1,047,891	7,646,665	1,614,680	67,887,613	655,397	8,663,474
\$200,000 under \$500,000	960,730	70,271,445	312,389	3,726,278	1,259,135	142,299,712	361,082	10,221,016
\$500,000 under \$1,000,000	177,361	25,065,426	50,356	1,320,995	403,560	119,801,813	101,888	5,967,617
\$1,000,000 under \$1,500,000	38,755	8,889,443	11,619	593,080	109,248	62,221,699	26,711	3,082,586
\$1,500,000 under \$2,000,000	14,068	4,087,303	5,327	392,245	46,786	40,614,845	12,565	2,190,098
\$2,000,000 under \$5,000,000	20,890	8,304,335	8,405	959,470	70,487	103,229,764	22,584	7,179,642
\$5,000,000 under \$10,000,000	4,887	3,422,426	2,306	481,125	17,412	52,736,560	6,831	4,248,736
\$10,000,000 or more	3,114	4,865,995	1,843	1,300,305	11,004	114,166,407	5,257	19,840,013
Taxable returns, total	10,107,601	298,843,968	3,932,318	33,222,446	5,262,319	739,722,514	1,951,463	68,217,514
Nontaxable returns, total	8,683,599	93,131,768	2,003,407	26,938,989	782,090	15,900,246	748,354	58,400,672

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

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

Source: IRS, Statistics of Income Division, September 2017

<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>

Table 1.4

2014 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	18,297,383	374,659,000	5,776,066	57,400,238	5,936,230	701,113,118	2,742,672	117,321,622
No adjusted gross income	257,402	4,066,500	423,654	12,354,487	114,021	6,706,506	280,853	44,876,959
\$1 under \$5,000	1,315,174	3,759,147	116,822	922,177	69,571	408,676	44,619	663,254
\$5,000 under \$10,000	1,925,792	13,502,632	205,848	1,511,855	79,375	485,346	61,759	973,722
\$10,000 under \$15,000	2,378,781	24,341,207	269,782	2,209,025	112,449	1,112,422	45,663	693,289
\$15,000 under \$20,000	1,403,507	17,488,041	343,410	2,931,934	130,858	1,575,709	67,080	572,603
\$20,000 under \$25,000	984,492	13,405,068	331,947	3,032,385	123,663	1,542,096	64,780	960,285
\$25,000 under \$30,000	776,707	11,432,523	285,501	2,189,363	115,168	1,509,787	83,453	776,889
\$30,000 under \$40,000	1,277,159	19,915,697	514,977	3,958,878	269,199	4,542,749	141,007	2,061,611
\$40,000 under \$50,000	1,054,492	16,241,254	425,541	2,908,398	257,242	4,430,390	143,809	1,715,573
\$50,000 under \$75,000	1,946,905	33,602,202	877,863	5,539,151	634,241	13,240,441	332,418	3,909,030
\$75,000 under \$100,000	1,470,191	29,467,046	660,263	4,457,064	621,899	15,651,957	290,617	3,090,448
\$100,000 under \$200,000	2,391,863	73,166,412	953,034	6,490,396	1,606,737	67,062,917	649,826	8,649,149
\$200,000 under \$500,000	874,391	64,339,863	291,889	3,616,025	1,187,139	130,795,298	362,381	10,221,546
\$500,000 under \$1,000,000	166,471	24,336,412	47,545	1,383,194	376,547	110,847,174	101,540	5,690,667
\$1,000,000 under \$1,500,000	33,254	7,297,689	11,132	526,943	101,426	57,146,057	26,870	2,998,694
\$1,500,000 under \$2,000,000	14,369	4,065,654	5,076	322,231	44,775	36,112,899	13,572	2,005,355
\$2,000,000 under \$5,000,000	18,994	7,552,292	7,869	945,649	65,384	93,639,848	21,439	6,538,352
\$5,000,000 under \$10,000,000	4,672	2,971,119	2,206	552,095	16,221	48,172,851	6,234	3,930,509
\$10,000,000 or more	2,766	3,708,244	1,709	1,548,987	10,316	106,129,995	4,752	16,993,686
Taxable returns, total	9,659,034	282,915,432	3,813,619	31,681,330	5,150,098	684,735,410	2,014,277	64,846,711
No adjusted gross income	1,150	196,978	661	284,729	2,080	1,530,404	1,688	1,859,555
\$1 under \$5,000	* 2,040	* 1,193	* 2,040	* 2,827	12,018	34,131	* 2,009	* 2,153
\$5,000 under \$10,000	56,298	199,350	* 5,078	* 7,041	9,265	29,864	* 3,994	* 76,779
\$10,000 under \$15,000	318,630	2,730,762	74,732	492,282	36,971	395,555	* 7,047	* 45,260
\$15,000 under \$20,000	355,575	4,046,170	107,723	743,470	49,376	559,943	19,988	88,625
\$20,000 under \$25,000	387,042	4,706,447	128,946	1,201,930	60,187	788,603	27,557	184,118
\$25,000 under \$30,000	389,588	5,169,326	135,979	851,901	70,526	900,875	45,342	229,922
\$30,000 under \$40,000	750,794	10,474,888	283,606	1,769,172	165,834	2,676,155	76,860	619,156
\$40,000 under \$50,000	775,550	11,336,538	329,309	2,156,096	201,975	3,290,921	103,839	1,002,461
\$50,000 under \$75,000	1,714,220	29,121,009	797,953	4,922,112	562,249	11,212,278	278,729	2,483,753
\$75,000 under \$100,000	1,425,688	28,614,456	637,757	4,075,434	591,226	14,371,961	274,302	2,573,299
\$100,000 under \$200,000	2,369,054	72,273,145	943,130	6,333,985	1,588,061	66,349,336	637,779	7,743,703
\$200,000 under \$500,000	873,085	64,194,680	291,254	3,587,863	1,185,861	130,650,079	360,938	9,990,261
\$500,000 under \$1,000,000	166,340	24,295,270	47,499	1,365,131	376,417	110,799,888	101,417	5,626,625
\$1,000,000 or more	73,980	25,555,222	27,954	3,887,358	238,050	341,145,419	72,789	32,321,041
Nontaxable returns, total	8,638,349	91,743,568	1,962,447	25,718,908	786,132	16,377,707	728,395	52,474,910

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

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

Source: IRS, Statistics of Income Division, July 2016

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 1.4

2013 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	17,969,165	357,363,490	5,560,747	55,290,946	5,770,794	647,962,563	2,688,946	116,349,060
No adjusted gross income	262,028	4,166,712	456,051	12,651,863	107,225	7,123,459	291,254	50,554,442
\$1 under \$5,000	1,377,232	3,668,340	117,035	699,781	57,941	265,919	71,554	1,021,874
\$5,000 under \$10,000	2,062,512	14,471,210	190,609	1,671,558	86,204	635,928	59,248	597,415
\$10,000 under \$15,000	2,237,025	23,217,078	244,540	2,132,665	111,073	864,592	57,363	657,368
\$15,000 under \$20,000	1,420,520	16,916,881	316,183	2,805,849	134,429	1,349,033	64,233	758,935
\$20,000 under \$25,000	932,882	12,648,790	289,610	2,475,601	138,155	1,826,187	73,059	1,010,788
\$25,000 under \$30,000	733,370	10,389,188	276,537	2,215,869	117,221	1,441,617	72,400	1,011,461
\$30,000 under \$40,000	1,317,420	19,340,457	501,816	3,681,412	278,916	4,325,656	125,050	1,379,859
\$40,000 under \$50,000	1,077,487	16,164,007	399,900	2,958,915	238,934	4,118,130	138,213	1,459,749
\$50,000 under \$75,000	1,950,797	32,775,318	841,631	5,657,921	658,434	13,385,800	336,423	4,354,391
\$75,000 under \$100,000	1,417,551	29,524,143	648,273	4,161,691	663,884	17,930,678	321,584	4,241,050
\$100,000 under \$200,000	2,175,934	68,986,830	943,189	6,405,239	1,541,319	63,983,772	601,559	8,568,319
\$200,000 under \$500,000	800,901	62,543,435	270,033	3,431,516	1,099,520	126,397,879	332,588	8,625,094
\$500,000 under \$1,000,000	141,631	20,370,157	42,126	1,236,908	336,069	102,966,302	85,482	5,069,538
\$1,000,000 under \$1,500,000	28,979	6,818,172	9,140	514,980	87,243	51,218,538	23,298	2,565,771
\$1,500,000 under \$2,000,000	11,463	3,236,623	4,452	329,231	37,924	33,002,225	10,197	1,647,316
\$2,000,000 under \$5,000,000	15,581	6,400,455	6,463	835,644	55,148	82,671,212	16,958	4,786,186
\$5,000,000 under \$10,000,000	3,701	2,611,106	1,828	424,765	13,119	41,975,147	4,899	3,309,081
\$10,000,000 or more	2,151	3,114,587	1,331	999,538	8,036	92,480,486	3,582	14,730,424
Taxable returns, total	9,327,798	269,642,002	3,683,692	29,791,962	4,945,315	631,152,225	1,904,969	57,698,321
No adjusted gross income	1,725	199,049	602	211,990	3,226	1,578,666	1,675	1,607,225
\$1 under \$5,000	* 6,214	* 7,963	* 2,033	* 2,883	8,223	15,142	* 1,482	* 12,747
\$5,000 under \$10,000	55,968	225,101	8,033	20,224	* 6,314	* 37,836	* 3,149	* 8,503
\$10,000 under \$15,000	323,739	2,972,489	71,201	431,955	40,930	326,993	11,458	95,899
\$15,000 under \$20,000	381,458	4,327,158	87,186	644,702	51,031	652,915	10,524	48,596
\$20,000 under \$25,000	374,996	4,799,230	125,499	762,330	63,744	895,759	29,526	265,009
\$25,000 under \$30,000	343,073	4,503,585	122,869	874,886	67,339	737,528	35,562	323,599
\$30,000 under \$40,000	756,541	10,227,474	309,155	2,119,873	174,341	2,549,281	73,980	652,045
\$40,000 under \$50,000	791,484	11,435,997	304,383	2,042,797	166,449	2,652,183	98,088	661,353
\$50,000 under \$75,000	1,750,813	29,200,284	759,641	4,951,804	576,402	11,213,003	282,545	2,884,350
\$75,000 under \$100,000	1,379,745	28,460,394	622,148	3,811,985	632,289	16,934,711	297,900	3,376,227
\$100,000 under \$200,000	2,159,357	68,465,384	936,362	6,202,328	1,519,685	63,212,404	583,945	7,449,565
\$200,000 under \$500,000	799,431	62,364,661	269,382	3,399,310	1,098,123	126,258,522	331,025	8,376,716
\$500,000 under \$1,000,000	141,454	20,328,537	42,046	1,226,696	335,870	102,877,832	85,311	5,022,702
\$1,000,000 or more	61,800	22,124,695	23,153	3,088,199	201,348	301,209,450	58,803	26,913,785
Nontaxable returns, total	8,641,367	87,721,488	1,877,055	25,498,984	825,479	16,810,338	783,977	58,650,739

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

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

Source: IRS, Statistics of Income Division, July 2015

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 1.4

2012 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	17,571,840	356,450,905	5,462,886	52,259,366	5,598,302	648,247,827	2,708,096	113,240,964
No adjusted gross income	280,522	4,562,987	430,191	11,348,675	112,277	6,637,635	307,538	47,677,124
\$1 under \$5,000	1,264,427	3,761,891	108,753	824,816	67,421	328,030	48,255	670,520
\$5,000 under \$10,000	2,031,380	14,515,579	215,081	1,732,650	97,127	644,129	58,709	528,481
\$10,000 under \$15,000	2,135,464	22,055,417	242,103	1,872,689	117,298	1,138,256	65,341	819,156
\$15,000 under \$20,000	1,520,006	18,451,245	301,221	2,411,574	127,861	1,384,975	69,294	786,400
\$20,000 under \$25,000	964,217	13,185,914	289,070	2,570,026	149,557	1,822,512	78,748	636,327
\$25,000 under \$30,000	712,212	10,202,692	292,565	2,247,208	131,709	1,832,759	71,730	846,799
\$30,000 under \$40,000	1,261,179	18,911,478	482,093	3,580,427	253,640	3,918,114	165,962	1,748,591
\$40,000 under \$50,000	1,002,012	15,568,375	428,957	2,694,193	253,094	4,367,405	152,148	2,038,297
\$50,000 under \$75,000	1,994,221	33,603,542	814,722	5,373,609	653,309	14,130,577	330,338	3,734,465
\$75,000 under \$100,000	1,422,659	28,665,423	636,514	3,703,612	603,047	14,382,161	292,659	3,195,117
\$100,000 under \$200,000	2,033,497	65,629,215	888,866	6,154,756	1,464,107	60,179,187	604,132	7,553,018
\$200,000 under \$250,000	298,185	17,395,342	117,048	1,157,679	339,560	26,187,374	116,625	2,494,940
\$250,000 under \$500,000	444,564	42,981,029	146,252	2,029,401	682,624	90,540,443	192,993	5,733,596
\$500,000 under \$1,000,000	137,589	20,955,171	42,845	1,097,005	322,434	97,360,994	84,683	4,804,792
\$1,000,000 under \$1,500,000	30,725	6,763,276	10,466	513,537	92,835	52,498,821	24,017	2,627,919
\$1,500,000 under \$2,000,000	12,972	3,706,800	4,654	325,523	40,886	32,948,511	12,631	1,885,324
\$2,000,000 under \$5,000,000	18,461	7,356,405	7,332	782,217	62,886	87,252,113	20,577	5,031,061
\$5,000,000 under \$10,000,000	4,617	2,942,774	2,320	565,719	15,895	45,235,066	6,624	4,652,973
\$10,000,000 or more	2,930	5,236,348	1,832	1,274,050	10,732	105,458,765	5,091	15,776,063
Taxable returns, total	9,109,986	267,470,839	3,616,973	28,373,859	4,770,864	631,102,124	1,896,169	57,913,828
No adjusted gross income	1,321	188,110	562	248,739	2,870	1,449,910	1,357	2,288,244
\$1 under \$5,000	* 6,045	* 11,506	* 2,006	* 13,749	11,028	28,186	* 1,011	* 12,383
\$5,000 under \$10,000	79,994	340,858	9,271	61,374	10,223	81,577	* 1,998	* 625
\$10,000 under \$15,000	345,808	3,058,719	81,116	547,511	46,551	463,673	9,355	21,467
\$15,000 under \$20,000	364,461	3,903,763	98,182	562,634	55,880	620,642	16,472	134,615
\$20,000 under \$25,000	390,667	4,806,071	115,460	761,500	69,319	820,414	29,419	101,247
\$25,000 under \$30,000	337,385	4,557,652	123,953	767,107	72,327	1,111,850	39,296	341,756
\$30,000 under \$40,000	724,126	10,654,475	300,817	1,897,152	154,696	2,157,288	106,453	933,555
\$40,000 under \$50,000	726,439	10,757,516	329,592	2,020,972	176,749	3,093,249	102,869	1,010,786
\$50,000 under \$75,000	1,791,160	29,688,984	727,588	4,498,654	589,233	12,470,325	270,591	2,175,130
\$75,000 under \$100,000	1,374,549	27,669,523	616,651	3,515,358	574,979	13,346,063	268,513	2,403,185
\$100,000 under \$200,000	2,020,931	64,958,719	880,362	5,926,116	1,442,485	59,266,614	589,171	6,824,943
\$200,000 under \$500,000	740,448	60,128,579	262,270	3,100,229	1,019,760	116,448,738	306,875	7,656,605
\$500,000 under \$1,000,000	137,141	20,850,654	42,675	1,087,485	321,957	97,227,754	84,248	4,641,811
\$1,000,000 or more	69,511	25,895,708	26,467	3,365,279	222,807	322,515,842	68,542	29,367,477
Nontaxable returns, total	8,461,854	88,980,066	1,845,913	23,885,506	827,439	17,145,703	811,927	55,327,136

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

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

Source: IRS, Statistics of Income Division, July 2014

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 1.4

7-May-14

2011 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	17,361,263	337,210,620	5,556,611	54,240,803	5,273,954	547,946,842	2,807,921	122,562,946
No adjusted gross income	285,712	4,800,615	470,939	13,311,123	113,835	5,751,905	346,923	59,656,607
\$1 under \$5,000	1,303,722	3,745,139	129,005	1,015,413	65,325	329,893	71,950	546,418
\$5,000 under \$10,000	2,112,465	15,036,954	199,423	1,497,856	97,913	677,426	56,903	638,068
\$10,000 under \$15,000	2,141,133	21,874,229	233,023	1,740,841	127,014	1,162,032	91,610	1,080,492
\$15,000 under \$20,000	1,390,447	17,033,714	288,962	2,435,992	133,267	1,047,925	86,884	1,051,211
\$20,000 under \$25,000	939,716	12,625,302	299,240	2,455,063	129,752	1,619,366	71,104	934,679
\$25,000 under \$30,000	775,510	10,240,465	301,102	2,235,877	113,725	1,646,610	68,230	880,259
\$30,000 under \$40,000	1,177,467	16,157,458	545,452	3,663,890	261,590	3,654,106	147,678	1,632,477
\$40,000 under \$50,000	1,046,292	16,635,172	420,875	2,539,301	261,591	3,894,091	140,265	1,863,276
\$50,000 under \$75,000	1,972,479	33,489,171	895,426	5,999,063	620,705	12,516,609	382,978	4,374,972
\$75,000 under \$100,000	1,376,366	28,267,137	623,922	3,696,472	627,765	15,323,001	318,868	3,488,276
\$100,000 under \$200,000	1,995,409	62,012,660	860,469	6,415,410	1,352,641	57,935,656	595,077	8,715,392
\$200,000 under \$250,000	274,248	16,208,891	106,437	1,152,226	322,661	24,960,123	111,094	2,724,168
\$250,000 under \$500,000	401,950	40,021,009	126,506	2,146,278	605,034	83,554,449	190,810	5,987,629
\$500,000 under \$1,000,000	112,918	18,273,547	35,013	1,018,360	271,578	83,911,433	72,431	4,859,821
\$1,000,000 under \$1,500,000	26,336	6,242,645	8,578	479,439	74,133	42,879,681	20,877	2,559,107
\$1,500,000 under \$2,000,000	9,534	2,781,108	3,414	294,513	31,237	27,342,927	10,015	1,791,402
\$2,000,000 under \$5,000,000	14,437	6,255,043	5,947	699,988	46,288	68,518,490	15,964	4,767,621
\$5,000,000 under \$10,000,000	3,254	2,223,069	1,685	358,575	11,028	35,479,893	4,885	3,176,031
\$10,000,000 or more	1,868	3,287,292	1,194	1,085,123	6,870	75,741,227	3,376	11,835,040
Taxable returns, total	8,879,970	249,485,581	3,640,173	28,300,226	4,429,929	531,698,596	1,925,313	52,953,049
No adjusted gross income	1,614	186,692	855	217,158	1,640	977,935	1,570	2,100,336
\$1 under \$5,000	11,038	9,014	* 3,017	* 10,984	* 6,034	* 13,682	* 3,026	* 3,942
\$5,000 under \$10,000	77,434	393,396	13,974	34,214	10,355	77,172	* 2,219	* 37,600
\$10,000 under \$15,000	319,202	2,910,560	69,561	340,534	47,693	439,029	25,254	178,540
\$15,000 under \$20,000	345,390	4,033,646	91,259	666,234	57,376	478,649	25,581	126,879
\$20,000 under \$25,000	364,273	4,439,531	127,831	904,748	66,043	726,187	22,067	103,081
\$25,000 under \$30,000	388,256	4,712,459	125,885	724,619	66,853	915,002	30,453	243,666
\$30,000 under \$40,000	691,019	8,700,331	339,502	2,038,400	145,386	2,068,134	86,950	568,476
\$40,000 under \$50,000	779,351	11,803,044	323,079	1,904,585	193,170	2,738,677	108,224	1,075,684
\$50,000 under \$75,000	1,745,440	29,073,822	798,060	4,913,903	549,602	10,740,451	324,387	2,640,030
\$75,000 under \$100,000	1,334,631	26,814,882	606,218	3,264,067	591,999	14,193,444	292,420	2,533,941
\$100,000 under \$200,000	1,980,573	61,528,154	853,495	6,204,223	1,328,242	57,077,688	577,614	7,518,846
\$200,000 under \$500,000	674,000	55,976,294	231,925	3,213,984	925,296	108,237,984	299,014	8,045,219
\$500,000 under \$1,000,000	112,505	18,180,507	34,829	992,920	271,057	83,755,491	71,855	4,461,347
\$1,000,000 or more	55,244	20,723,250	20,684	2,869,652	169,184	249,259,072	54,679	23,315,462
Nontaxable returns, total	8,481,293	87,725,039	1,916,437	25,940,577	844,025	16,248,246	882,607	69,609,897

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

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

Source: IRS, Statistics of Income Division, July 2013

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 1.4

2010 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	17,009,148	322,775,121	5,496,549	55,509,536	5,138,219	525,538,018	2,872,264	131,064,669
No adjusted gross income	288,851	4,354,737	452,833	15,297,436	99,421	4,793,889	369,112	65,633,378
\$1 under \$5,000	1,241,019	3,384,642	115,880	802,367	73,504	413,840	74,885	991,914
\$5,000 under \$10,000	2,063,109	14,359,358	201,005	1,750,955	116,836	864,744	82,794	1,278,529
\$10,000 under \$15,000	2,148,074	21,619,990	222,072	1,693,401	113,418	1,126,808	81,376	1,007,567
\$15,000 under \$20,000	1,342,037	15,750,493	312,903	2,453,819	129,305	1,393,919	88,322	1,129,884
\$20,000 under \$25,000	913,710	11,768,896	302,267	2,220,449	126,423	1,082,957	84,121	984,434
\$25,000 under \$30,000	732,458	9,874,381	308,765	2,217,159	127,762	1,588,341	74,196	862,924
\$30,000 under \$40,000	1,235,318	18,006,125	536,964	4,071,080	247,820	3,476,335	149,615	2,055,024
\$40,000 under \$50,000	1,008,215	15,513,184	456,365	3,158,194	255,288	4,267,452	164,549	2,175,818
\$50,000 under \$75,000	1,929,953	31,525,276	901,576	5,926,556	652,276	13,016,587	393,627	5,125,157
\$75,000 under \$100,000	1,398,340	27,154,779	586,972	3,346,480	612,728	16,305,363	333,000	4,050,035
\$100,000 under \$200,000	1,911,825	61,109,586	830,939	5,897,725	1,295,144	52,694,667	575,890	8,376,395
\$200,000 under \$250,000	266,722	17,703,870	98,308	1,163,114	296,719	22,505,213	103,916	2,400,434
\$250,000 under \$500,000	374,297	34,759,113	115,461	1,885,752	575,346	78,502,312	180,677	6,001,626
\$500,000 under \$1,000,000	105,684	17,447,161	34,281	993,629	255,361	78,992,067	67,234	4,857,761
\$1,000,000 under \$1,500,000	24,005	5,671,846	8,383	471,565	70,690	41,588,681	18,558	2,286,273
\$1,500,000 under \$2,000,000	8,565	2,612,127	3,275	261,521	30,091	26,834,583	8,476	1,403,126
\$2,000,000 under \$5,000,000	12,239	5,261,701	5,563	660,622	42,883	64,399,133	14,330	4,493,986
\$5,000,000 under \$10,000,000	2,931	2,082,912	1,518	332,512	10,414	33,068,730	4,257	2,871,705
\$10,000,000 or more	1,796	2,814,942	1,217	905,200	6,788	78,622,396	3,328	13,078,700
Taxable returns, total	7,888,787	227,472,586	3,408,982	26,365,478	4,176,992	505,338,219	1,823,049	52,419,900
No adjusted gross income	681	105,862	2,067	159,287	1,048	742,783	1,256	2,364,100
\$1 under \$5,000	* 2,131	* 10,928	* 1,944	* 7,944	12,857	38,793	* 1,234	* 23,699
\$5,000 under \$10,000	47,274	183,658	12,886	28,792	14,690	62,073	* 7,776	* 54,937
\$10,000 under \$15,000	126,218	963,114	37,657	227,192	26,940	209,935	13,234	72,747
\$15,000 under \$20,000	295,968	3,140,636	92,921	590,546	49,628	524,695	18,249	140,891
\$20,000 under \$25,000	263,170	3,294,502	111,703	744,712	50,538	462,115	28,227	184,853
\$25,000 under \$30,000	286,305	3,534,778	128,857	755,634	48,451	540,867	30,551	253,137
\$30,000 under \$40,000	619,348	8,256,939	298,091	2,036,810	148,467	2,023,970	68,064	502,418
\$40,000 under \$50,000	669,430	9,874,656	320,915	2,016,898	175,320	2,700,074	106,059	778,977
\$50,000 under \$75,000	1,589,836	25,448,712	764,727	4,773,937	526,148	9,651,543	302,263	2,431,777
\$75,000 under \$100,000	1,307,639	24,680,607	549,930	2,965,828	567,914	14,858,141	295,027	2,761,454
\$100,000 under \$200,000	1,887,082	60,019,031	820,688	5,555,739	1,269,968	51,722,388	554,679	7,193,595
\$200,000 under \$500,000	639,020	52,238,637	212,694	2,949,045	869,565	100,686,515	281,244	7,667,088
\$500,000 under \$1,000,000	105,324	17,354,886	34,058	954,732	254,926	78,862,374	66,628	4,450,638
\$1,000,000 or more	49,363	18,365,643	19,845	2,598,383	160,532	242,251,954	48,559	23,539,589
Nontaxable returns, total	9,120,361	95,302,535	2,087,567	29,144,058	961,227	20,199,799	1,049,214	78,644,769

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

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

Source: IRS, Statistics of Income Division, July 2012

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 1.4

1-Aug-11

2009 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	16,539,498	308,887,694	5,572,286	63,904,867	5,006,112	497,773,276	3,006,468	152,675,851
No adjusted gross income	293,861	4,182,000	517,727	23,615,909	102,286	4,016,283	422,954	90,390,889
\$1 under \$5,000	1,368,464	3,920,852	136,475	813,214	79,449	301,130	81,279	1,099,589
\$5,000 under \$10,000	1,976,393	13,798,132	199,462	1,799,474	122,522	897,101	87,786	1,086,294
\$10,000 under \$15,000	2,025,576	20,850,388	251,266	2,014,712	132,830	1,018,405	86,221	1,216,426
\$15,000 under \$20,000	1,212,176	14,325,960	307,869	2,598,228	137,022	1,440,141	100,344	1,132,438
\$20,000 under \$25,000	870,753	11,123,671	317,183	2,257,418	137,175	1,568,975	84,027	1,377,061
\$25,000 under \$30,000	735,550	10,061,112	265,032	1,881,896	134,842	1,757,207	104,646	1,259,610
\$30,000 under \$40,000	1,200,479	16,151,765	525,898	3,842,911	253,730	3,808,695	172,333	2,379,057
\$40,000 under \$50,000	1,020,057	14,077,271	438,890	2,802,518	258,765	3,867,105	160,555	2,346,208
\$50,000 under \$75,000	1,952,526	30,703,304	933,410	6,195,421	638,947	12,108,083	398,044	5,260,124
\$75,000 under \$100,000	1,321,601	24,981,527	608,808	3,988,083	569,824	14,396,126	340,028	3,916,562
\$100,000 under \$200,000	1,831,901	59,643,326	822,293	6,034,367	1,220,848	51,943,908	597,328	9,284,228
\$200,000 under \$250,000	243,759	17,649,437	89,397	970,313	283,059	22,074,275	96,303	2,338,013
\$250,000 under \$500,000	349,303	33,593,906	111,762	1,824,466	553,034	77,235,232	173,396	6,166,010
\$500,000 under \$1,000,000	97,437	16,342,050	29,324	1,003,955	240,746	75,870,602	60,491	4,342,305
\$1,000,000 under \$1,500,000	18,256	5,221,292	7,585	403,775	62,123	38,554,523	16,654	2,458,712
\$1,500,000 under \$2,000,000	7,263	2,334,379	2,981	248,119	26,936	25,205,862	6,983	1,418,055
\$2,000,000 under \$5,000,000	10,460	4,817,005	4,790	662,663	38,059	60,356,174	11,433	3,561,913
\$5,000,000 under \$10,000,000	2,354	1,923,540	1,236	383,387	8,750	30,968,955	3,388	2,567,982
\$10,000,000 or more	1,329	3,186,775	898	564,039	5,167	70,384,494	2,274	9,074,374
Taxable returns, total	7,624,259	216,994,536	3,353,209	25,464,776	3,942,666	479,118,724	1,816,211	46,141,787
No adjusted gross income	686	80,917	490	204,717	1,342	630,723	1,182	1,183,075
\$1 under \$5,000	* 6,010	* 7,531	* 1,003	* 6,323	10,999	29,181	* 9	* 8,485
\$5,000 under \$10,000	63,832	282,112	12,003	31,514	16,026	100,257	1,003	16,414
\$10,000 under \$15,000	156,035	1,342,065	41,751	261,219	25,212	247,240	4,401	44,430
\$15,000 under \$20,000	291,195	3,169,852	103,605	696,637	42,049	368,770	19,875	63,616
\$20,000 under \$25,000	241,690	2,767,426	110,117	643,315	50,829	595,376	23,670	188,488
\$25,000 under \$30,000	272,709	3,358,677	110,956	606,656	54,178	711,763	47,318	334,218
\$30,000 under \$40,000	590,643	7,386,900	292,467	1,904,093	126,583	1,856,728	82,725	727,053
\$40,000 under \$50,000	655,561	8,858,483	286,858	1,543,816	164,758	2,451,677	95,108	606,288
\$50,000 under \$75,000	1,580,580	23,656,060	773,948	4,766,426	512,709	8,747,079	295,983	3,046,120
\$75,000 under \$100,000	1,236,280	22,933,693	569,292	3,363,234	529,983	12,931,203	304,019	2,822,123
\$100,000 under \$200,000	1,801,520	58,439,440	804,890	5,615,363	1,194,774	50,837,246	575,494	7,800,747
\$200,000 under \$500,000	590,985	51,041,564	199,413	2,664,311	832,338	99,010,014	265,516	7,727,677
\$500,000 under \$1,000,000	97,098	16,275,656	29,092	972,588	240,224	75,715,181	59,673	4,076,007
\$1,000,000 or more	39,435	17,394,159	17,322	2,184,563	140,663	224,886,287	40,235	17,497,047
Nontaxable returns, total	8,915,239	91,893,158	2,219,077	38,440,092	1,063,447	18,654,552	1,190,257	106,534,063

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

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

Source: IRS, Statistics of Income Division, July 2011

14-Jul-10

2008 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	16,434,476	324,880,224	5,677,211	60,645,941	4,950,294	542,454,108	2,959,193	175,488,983
No adjusted gross income	256,134	3,861,795	515,472	17,096,805	79,426	3,299,576	395,731	94,555,281
\$1 under \$5,000	1,385,798	3,898,029	134,120	907,366	65,452	347,420	73,599	1,357,418
\$5,000 under \$10,000	1,748,345	11,745,937	208,612	1,979,082	90,945	541,518	77,288	1,497,055
\$10,000 under \$15,000	1,939,751	19,843,722	224,061	1,780,652	118,116	1,096,087	94,238	1,451,238
\$15,000 under \$20,000	1,130,682	12,966,965	313,712	2,630,024	126,395	1,227,635	79,437	1,174,065
\$20,000 under \$25,000	784,369	10,618,870	274,480	2,142,507	132,842	1,491,536	79,923	956,920
\$25,000 under \$30,000	719,806	9,099,195	288,910	2,031,702	140,735	1,876,698	83,800	1,268,988
\$30,000 under \$40,000	1,195,063	15,928,479	523,622	3,972,540	245,184	3,474,974	176,405	2,287,349
\$40,000 under \$50,000	1,032,598	15,098,839	474,044	3,457,772	215,608	3,524,154	161,772	2,706,999
\$50,000 under \$75,000	2,028,941	32,568,939	953,345	6,146,078	613,233	12,484,802	411,757	4,696,321
\$75,000 under \$100,000	1,390,591	25,969,913	634,572	3,988,906	561,208	13,115,003	289,745	3,956,424
\$100,000 under \$200,000	1,987,887	65,336,863	852,284	6,321,968	1,224,414	53,020,334	600,717	10,395,800
\$200,000 under \$500,000	662,651	56,849,721	219,787	3,415,095	887,855	100,935,006	294,321	10,709,223
\$500,000 under \$1,000,000	115,486	18,230,713	36,581	1,278,398	271,879	82,004,088	76,717	6,083,897
\$1,000,000 under \$1,500,000	24,679	6,375,719	9,094	552,879	75,392	42,775,875	23,414	3,410,012
\$1,500,000 under \$2,000,000	10,745	3,474,268	4,248	383,367	33,395	27,635,158	10,875	2,279,707
\$2,000,000 under \$5,000,000	14,967	6,294,584	6,903	1,010,347	48,521	69,322,144	19,140	6,934,889
\$5,000,000 under \$10,000,000	3,709	2,701,219	1,928	440,110	12,193	36,861,190	5,784	4,387,944
\$10,000,000 or more	2,275	4,016,456	1,437	1,110,342	7,501	87,420,912	4,528	15,379,452
Taxable returns, total	8,701,872	246,820,934	3,730,415	30,442,039	4,145,032	526,944,982	1,908,429	63,143,638
No adjusted gross income	505	78,058	833	125,911	1,091	368,931	1,443	939,007
\$1 under \$5,000	* 5,561	* 6,376	* 1,298	* 219	13,200	26,151	* 2,779	* 22,465
\$5,000 under \$10,000	86,342	438,271	14,753	95,521	14,589	58,343	5,932	47,905
\$10,000 under \$15,000	284,034	2,528,527	57,805	362,382	36,209	311,174	13,720	107,997
\$15,000 under \$20,000	316,507	3,270,139	120,262	794,551	49,736	524,118	24,292	148,276
\$20,000 under \$25,000	322,279	3,879,472	130,424	893,011	62,821	623,744	31,349	207,269
\$25,000 under \$30,000	347,003	4,073,056	144,927	985,219	76,913	1,078,104	37,326	313,954
\$30,000 under \$40,000	706,511	9,058,819	327,615	2,162,180	149,075	1,826,977	98,542	850,742
\$40,000 under \$50,000	740,869	10,185,770	362,789	2,410,948	156,128	2,374,069	99,593	1,155,748
\$50,000 under \$75,000	1,758,221	27,099,500	847,477	5,212,204	525,030	10,314,531	331,988	2,802,764
\$75,000 under \$100,000	1,333,597	24,250,269	602,626	3,434,454	527,252	11,940,893	259,870	2,685,499
\$100,000 under \$200,000	1,969,440	64,498,009	842,005	6,049,333	1,200,523	51,949,587	573,742	8,322,628
\$200,000 under \$500,000	659,910	56,564,925	217,919	3,300,231	884,980	100,674,191	289,183	9,353,762
\$500,000 under \$1,000,000	115,008	18,158,348	36,313	1,226,802	271,082	81,818,840	75,726	5,530,537
\$1,000,000 or more	56,085	22,731,394	23,370	3,389,072	176,404	263,055,331	62,945	30,655,084
Nontaxable returns, total	7,732,604	78,059,290	1,946,796	30,203,902	805,262	15,509,126	1,050,764	112,345,345

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

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

Source: IRS, Statistics of Income Division, July 2009

6-Aug-09

2007 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	16,932,476	334,585,650	5,696,992	54,849,389	5,146,366	547,401,480	2,798,624	132,696,270
No adjusted gross income	252,154	3,345,437	436,347	13,466,061	71,078	2,755,080	309,025	52,279,407
\$1 under \$5,000	1,400,397	4,202,976	137,064	906,002	67,687	388,059	55,311	1,151,723
\$5,000 under \$10,000	1,874,458	12,532,594	214,744	1,530,337	78,262	538,271	64,689	816,081
\$10,000 under \$15,000	1,820,938	18,023,244	234,934	1,949,957	113,294	878,853	74,062	1,066,622
\$15,000 under \$20,000	1,177,440	13,653,812	303,875	2,620,114	119,280	1,139,978	78,578	1,056,143
\$20,000 under \$25,000	799,477	10,255,372	309,913	2,133,358	124,774	1,432,909	88,636	1,179,487
\$25,000 under \$30,000	758,179	9,746,470	315,650	2,184,085	129,234	1,722,642	77,130	889,111
\$30,000 under \$40,000	1,246,089	16,999,222	532,785	3,304,503	253,720	3,873,429	172,295	1,949,951
\$40,000 under \$50,000	1,100,726	16,614,685	478,180	3,278,062	268,435	4,598,222	150,530	2,086,117
\$50,000 under \$75,000	2,147,815	34,665,299	976,099	5,816,058	658,957	12,960,817	386,708	5,196,967
\$75,000 under \$100,000	1,472,936	29,604,931	659,800	3,794,586	603,834	14,722,344	307,452	3,646,917
\$100,000 under \$200,000	2,001,720	66,776,106	815,382	6,224,006	1,234,679	50,378,977	556,994	9,055,339
\$200,000 under \$500,000	681,592	58,032,958	214,426	2,967,392	910,764	99,759,184	312,158	9,960,104
\$500,000 under \$1,000,000	129,680	18,466,837	40,680	1,282,933	298,204	80,740,285	85,485	6,397,683
\$1,000,000 under \$1,500,000	30,225	6,613,741	9,992	533,272	89,062	44,730,637	27,353	3,124,608
\$1,500,000 under \$2,000,000	12,186	3,147,292	4,692	296,089	39,113	28,626,476	13,190	2,063,951
\$2,000,000 under \$5,000,000	18,633	6,124,839	8,134	880,268	60,367	73,864,851	24,346	6,796,367
\$5,000,000 under \$10,000,000	4,870	2,518,882	2,424	611,126	15,582	38,598,544	8,095	4,988,200
\$10,000,000 or more	2,960	3,260,950	1,871	1,071,181	10,040	85,691,923	6,587	18,991,492
Taxable returns, total	9,587,061	262,587,314	3,928,266	30,311,000	4,467,905	535,085,554	2,008,083	69,755,390
No adjusted gross income	1,162	118,220	1,199	281,941	2,010	664,857	1,673	1,845,240
\$1 under \$5,000	17,976	23,371	*1,320	*2,838	16,623	46,411	5,116	14,088
\$5,000 under \$10,000	125,201	661,303	22,655	102,337	16,336	71,930	9,210	83,136
\$10,000 under \$15,000	379,684	2,997,221	86,459	531,607	42,150	353,650	21,675	109,380
\$15,000 under \$20,000	387,092	4,111,026	120,926	869,120	61,044	536,399	28,975	249,194
\$20,000 under \$25,000	363,512	4,007,986	158,840	972,292	78,221	807,692	38,617	279,580
\$25,000 under \$30,000	408,654	4,584,706	175,385	1,082,685	74,280	797,870	43,889	387,509
\$30,000 under \$40,000	808,331	10,303,724	360,107	2,033,381	165,655	2,292,714	113,321	940,915
\$40,000 under \$50,000	874,671	12,935,939	384,460	2,368,871	203,917	3,214,775	103,120	990,301
\$50,000 under \$75,000	1,924,933	30,190,943	879,948	4,843,020	580,178	10,882,027	333,310	3,195,707
\$75,000 under \$100,000	1,428,795	28,498,679	646,952	3,630,250	585,038	13,973,325	286,713	2,906,072
\$100,000 under \$200,000	1,988,610	66,196,758	809,066	6,055,323	1,221,219	49,818,905	547,615	8,103,755
\$200,000 under \$500,000	680,259	57,910,821	213,428	2,915,989	909,372	99,617,429	310,497	9,394,751
\$500,000 under \$1,000,000	129,442	18,423,534	40,507	1,258,427	297,899	80,667,808	85,107	6,165,545
\$1,000,000 or more	68,740	21,623,085	27,014	3,362,921	213,963	271,339,761	79,244	35,090,217
Nontaxable returns, total	7,345,414	71,998,336	1,768,727	24,538,389	678,461	12,315,926	790,542	62,940,881

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

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

Source: IRS, Statistics of Income Division, July 2009

2006 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	16,209,687	330,265,386	5,446,722	48,738,126	5,022,308	528,224,522	2,596,993	102,747,208
No adjusted gross income	212,239	2,688,671	429,977	10,743,018	65,730	2,542,730	263,510	36,222,811
\$1 under \$5,000	1,351,819	3,904,914	158,823	979,663	66,758	251,798	57,333	940,789
\$5,000 under \$10,000	1,736,070	11,626,939	184,145	1,194,895	85,310	561,090	78,519	1,087,075
\$10,000 under \$15,000	1,695,773	16,556,296	240,522	1,895,075	108,746	797,676	80,024	987,010
\$15,000 under \$20,000	1,144,236	12,971,831	265,387	2,105,613	101,787	987,462	63,538	777,918
\$20,000 under \$25,000	839,119	10,666,018	267,212	1,755,465	120,909	1,361,451	80,201	986,181
\$25,000 under \$30,000	734,803	10,622,790	267,015	1,781,254	121,108	1,660,766	87,399	740,065
\$30,000 under \$40,000	1,257,950	17,786,932	507,989	3,076,241	248,469	3,957,627	150,285	1,723,222
\$40,000 under \$50,000	1,106,549	16,208,014	459,326	2,639,195	271,850	4,365,451	171,491	2,116,726
\$50,000 under \$75,000	2,079,261	35,340,025	1,039,407	6,263,365	677,422	12,693,983	349,435	4,042,787
\$75,000 under \$100,000	1,424,198	30,602,858	617,322	3,472,142	603,605	14,738,460	290,343	3,554,421
\$100,000 under \$200,000	1,809,342	66,288,637	742,802	5,387,127	1,196,187	51,220,393	502,071	8,291,829
\$200,000 under \$500,000	636,114	53,290,017	201,387	2,938,573	874,791	94,459,177	276,897	7,905,163
\$500,000 under \$1,000,000	117,221	16,997,119	39,370	1,131,576	280,490	78,690,143	76,495	5,233,471
\$1,000,000 under \$1,500,000	27,696	5,648,649	10,268	505,529	82,682	42,460,924	23,825	2,678,612
\$1,500,000 under \$2,000,000	11,777	3,018,574	4,382	290,752	36,530	27,385,477	11,873	2,049,983
\$2,000,000 under \$5,000,000	18,408	10,308,226	7,595	873,883	56,232	71,418,932	21,513	5,987,978
\$5,000,000 under \$10,000,000	4,419	2,286,669	2,089	515,291	14,425	38,143,069	7,017	4,327,735
\$10,000,000 or more	2,693	3,452,208	1,701	1,189,468	9,277	80,527,915	5,226	13,093,433
Taxable returns, total	9,368,887	261,893,236	3,788,396	28,404,323	4,398,750	517,342,058	1,873,514	58,276,229
No adjusted gross income	1,377	126,308	467	217,635	1,213	661,526	1,865	1,358,255
\$1 under \$5,000	20,041	20,690	*1,920	*8,255	16,508	29,303	*3,908	*8,487
\$5,000 under \$10,000	137,089	601,742	22,469	81,333	23,875	125,905	11,716	66,371
\$10,000 under \$15,000	401,788	3,291,513	80,927	398,678	45,022	309,732	16,382	106,313
\$15,000 under \$20,000	412,485	4,458,636	93,364	659,881	53,383	469,813	23,263	172,109
\$20,000 under \$25,000	417,455	4,501,466	136,000	691,166	75,850	761,699	40,007	255,475
\$25,000 under \$30,000	375,461	4,803,931	156,302	922,780	75,119	1,009,415	53,353	248,747
\$30,000 under \$40,000	856,788	11,079,388	364,379	2,033,361	171,842	2,640,140	99,988	815,716
\$40,000 under \$50,000	874,971	12,586,346	370,889	2,126,698	209,477	3,176,421	120,767	1,069,833
\$50,000 under \$75,000	1,863,164	30,475,000	956,918	5,455,063	600,416	10,672,632	308,371	3,088,547
\$75,000 under \$100,000	1,392,550	29,463,095	600,334	3,246,656	587,452	14,158,122	276,608	2,873,451
\$100,000 under \$200,000	1,798,818	65,674,924	738,400	5,253,381	1,185,654	50,770,450	496,120	7,779,317
\$200,000 under \$500,000	634,975	53,167,486	200,830	2,887,618	873,700	94,342,147	275,749	7,610,410
\$500,000 under \$1,000,000	117,031	16,970,084	39,246	1,111,478	280,275	78,626,494	76,187	5,068,634
\$1,000,000 or more	64,894	24,672,627	25,951	3,310,343	198,963	259,588,259	69,231	27,754,564
Nontaxable returns, total	6,840,801	68,372,150	1,658,325	20,333,802	623,559	10,882,464	723,478	44,470,979

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

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

Source: IRS, Statistics of Income Division, July 2008

16-Aug-07

2005 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars.]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	15,748,896	314,717,429	5,308,433	45,016,373	4,992,108	492,020,754	2,539,384	89,694,035
No adjusted gross income	199,797	2,453,589	424,632	9,724,442	62,005	2,810,663	257,433	31,830,954
\$1 under \$5,000	1,289,432	3,474,505	146,100	883,180	85,284	302,402	63,953	918,769
\$5,000 under \$10,000	1,768,776	11,602,668	204,035	1,505,044	98,796	520,570	65,862	867,347
\$10,000 under \$15,000	1,573,725	14,889,850	213,933	1,659,992	116,072	958,531	68,975	891,879
\$15,000 under \$20,000	1,088,195	12,415,908	314,450	2,311,997	127,610	1,172,432	87,738	916,964
\$20,000 under \$25,000	859,409	11,003,943	294,668	1,934,404	123,314	1,308,193	86,378	914,050
\$25,000 under \$30,000	767,941	9,985,330	278,522	1,664,670	135,596	1,521,158	85,471	1,075,372
\$30,000 under \$40,000	1,259,909	17,584,745	493,240	2,808,765	268,230	3,962,221	156,143	1,744,681
\$40,000 under \$50,000	1,073,702	15,450,791	461,049	2,846,958	251,060	4,203,701	157,695	1,915,076
\$50,000 under \$75,000	2,090,514	35,444,595	1,016,509	5,685,166	701,364	12,744,712	353,571	3,611,639
\$75,000 under \$100,000	1,360,988	30,374,200	578,888	3,416,310	598,918	14,427,045	276,883	3,224,888
\$100,000 under \$200,000	1,704,752	65,861,008	657,397	4,660,928	1,176,897	50,247,327	503,326	7,230,120
\$200,000 under \$500,000	552,697	49,318,424	167,700	2,381,778	821,163	92,456,134	248,778	7,748,355
\$500,000 under \$1,000,000	103,916	16,369,711	34,119	924,558	250,517	70,349,681	70,300	5,019,884
\$1,000,000 under \$1,500,000	23,962	5,296,927	9,240	428,155	71,812	38,558,597	19,862	2,521,377
\$1,500,000 under \$2,000,000	10,055	2,563,064	3,999	272,067	32,760	24,327,262	9,794	1,822,393
\$2,000,000 under \$5,000,000	15,071	5,292,632	6,656	725,209	49,902	63,716,782	17,407	5,008,656
\$5,000,000 under \$10,000,000	3,737	2,103,756	1,924	388,965	12,583	34,374,400	5,638	3,226,646
\$10,000,000 or more	2,318	3,231,782	1,372	793,783	8,223	74,058,943	4,176	9,204,985
Taxable returns, total	9,193,089	252,656,819	3,671,362	26,167,212	4,381,245	482,289,775	1,851,421	51,065,729
No adjusted gross income	1,516	153,636	828	285,683	1,418	862,594	1,790	2,325,345
\$1 under \$5,000	14,633	21,482	*4,146	*3,808	14,537	37,238	7,819	74,480
\$5,000 under \$10,000	160,655	810,482	30,299	147,384	28,078	150,224	7,574	84,258
\$10,000 under \$15,000	378,004	3,067,789	73,047	444,081	57,893	441,785	18,343	127,112
\$15,000 under \$20,000	437,099	4,475,902	114,941	611,389	68,428	590,197	32,457	173,018
\$20,000 under \$25,000	430,334	5,113,835	160,133	890,735	80,272	877,098	51,134	353,375
\$25,000 under \$30,000	402,776	4,675,451	166,775	871,532	86,825	933,706	46,199	346,971
\$30,000 under \$40,000	845,491	11,364,394	353,930	1,850,700	188,507	2,627,616	103,130	752,611
\$40,000 under \$50,000	851,089	11,872,484	381,943	2,254,761	208,672	3,195,402	124,699	1,025,817
\$50,000 under \$75,000	1,925,017	31,890,701	939,458	5,155,251	644,487	11,367,285	316,557	2,577,103
\$75,000 under \$100,000	1,338,995	29,754,472	567,616	3,256,597	587,477	13,928,798	268,519	2,784,306
\$100,000 under \$200,000	1,696,908	65,424,911	653,934	4,571,161	1,169,310	49,887,051	498,742	6,801,937
\$200,000 under \$500,000	551,809	49,231,518	167,214	2,351,551	820,043	92,330,284	247,754	7,499,779
\$500,000 under \$1,000,000	103,728	16,340,740	34,005	913,280	250,236	70,277,132	70,054	4,931,164
\$1,000,000 or more	55,036	18,459,022	23,094	2,559,299	175,061	234,783,364	56,648	21,208,453
Nontaxable returns, total	6,555,807	62,060,610	1,637,071	18,849,162	610,863	9,730,979	687,963	38,628,307

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

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

Source: IRS, Statistics of Income Division, July 2007

2004 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	15,057,938	290,224,776	5,194,140	43,007,488	4,738,228	398,690,527	2,498,144	82,697,364
No adjusted gross income	198,656	2,355,623	409,264	9,471,331	61,390	2,288,735	257,404	32,374,142
\$1 under \$5,000	1,187,871	3,517,443	139,683	705,985	75,099	280,032	68,530	1,033,919
\$5,000 under \$10,000	1,628,818	10,956,718	190,046	1,154,279	100,520	534,617	81,813	780,528
\$10,000 under \$15,000	1,558,877	14,671,936	243,260	1,655,400	121,162	871,130	87,637	1,122,190
\$15,000 under \$20,000	1,092,477	12,306,395	292,622	2,064,488	159,709	1,492,186	81,386	745,119
\$20,000 under \$25,000	900,873	11,005,063	267,953	1,863,974	137,662	1,384,409	64,195	629,704
\$25,000 under \$30,000	752,863	10,001,693	313,158	2,241,346	134,183	1,763,137	85,490	803,789
\$30,000 under \$40,000	1,182,503	16,846,709	537,405	3,122,936	261,297	3,500,999	180,587	1,688,509
\$40,000 under \$50,000	1,084,731	16,433,746	488,347	3,073,345	289,700	4,979,403	147,297	1,589,451
\$50,000 under \$75,000	2,075,671	34,518,845	962,708	5,243,050	667,672	11,583,166	376,177	3,743,216
\$75,000 under \$100,000	1,290,666	28,102,027	587,423	3,024,358	603,208	13,729,201	297,483	3,114,147
\$100,000 under \$200,000	1,480,411	58,258,242	568,743	4,351,940	1,066,375	45,587,010	461,646	6,791,579
\$200,000 under \$500,000	496,085	43,558,450	148,101	2,108,153	714,817	81,682,638	209,192	7,048,829
\$500,000 under \$1,000,000	85,402	14,168,352	27,562	858,262	212,182	59,508,543	53,300	4,279,592
\$1,000,000 under \$1,500,000	18,422	4,040,696	7,650	403,379	56,348	29,310,977	16,234	1,955,663
\$1,500,000 under \$2,000,000	7,816	1,912,646	3,020	216,911	25,171	19,510,041	8,072	1,292,469
\$2,000,000 under \$5,000,000	11,422	4,098,585	4,848	515,817	37,424	48,532,570	14,084	4,064,038
\$5,000,000 under \$10,000,000	2,734	1,427,399	1,410	370,129	8,888	24,304,391	4,424	2,773,146
\$10,000,000 or more	1,639	2,044,209	938	562,406	5,421	47,847,343	3,192	6,867,334
Taxable returns, total	8,913,788	231,921,791	3,596,403	24,898,867	4,129,842	390,150,786	1,772,574	44,048,715
No adjusted gross income	1,438	121,343	433	163,697	1,648	718,882	1,921	1,336,335
\$1 under \$5,000	16,647	36,101	*973	*573	14,682	34,942	5,837	7,484
\$5,000 under \$10,000	135,093	902,783	26,580	165,460	30,256	128,580	12,703	140,044
\$10,000 under \$15,000	411,765	3,673,462	85,865	404,680	58,315	389,675	24,719	199,201
\$15,000 under \$20,000	456,440	4,701,837	111,868	639,128	92,480	738,093	30,923	182,955
\$20,000 under \$25,000	475,381	5,499,613	157,231	925,867	91,218	974,151	27,545	245,152
\$25,000 under \$30,000	398,986	4,608,956	192,877	1,241,135	83,203	1,068,674	42,834	329,408
\$30,000 under \$40,000	833,039	11,275,129	384,351	2,105,311	190,546	2,307,516	121,759	853,227
\$40,000 under \$50,000	904,293	13,447,555	379,755	2,230,650	235,736	3,969,229	119,077	1,086,909
\$50,000 under \$75,000	1,912,325	31,069,066	915,275	4,822,540	616,553	10,277,497	333,034	2,719,685
\$75,000 under \$100,000	1,270,723	27,325,339	580,987	2,900,727	591,702	13,535,034	285,774	2,746,645
\$100,000 under \$200,000	1,474,595	58,045,938	567,004	4,312,800	1,063,832	45,397,594	458,743	6,351,021
\$200,000 under \$500,000	495,720	43,535,053	147,848	2,077,998	714,349	81,631,368	208,592	6,852,295
\$500,000 under \$1,000,000	85,341	14,159,642	27,520	851,496	212,109	59,486,301	53,174	4,184,581
\$1,000,000 or more	42,002	13,519,973	17,837	2,056,804	133,214	169,493,251	45,936	16,813,776
Nontaxable returns, total	6,144,150	58,302,985	1,597,738	18,108,621	608,385	8,539,741	725,571	38,648,649

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Other adjustments does not include the foreign housing adjustment.

[2] No exemption allowed at these income levels.

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

Source: IRS, Statistics of Income, Individual Complete Report 2004, Publication 1304, September 2006.

2003 Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	14,442,334	268,581,833	4,973,314	38,926,548	4,453,988	333,029,137	2,552,592	78,972,015
No adjusted gross income	170,783	2,149,014	390,007	8,664,063	57,105	1,951,940	259,950	34,312,038
\$1 under \$5,000	1,197,766	3,654,636	138,821	733,329	92,838	369,880	82,551	1,238,731
\$5,000 under \$10,000	1,616,533	10,468,707	165,268	1,161,245	117,647	568,883	83,762	713,425
\$10,000 under \$15,000	1,498,442	13,946,606	239,353	1,624,570	141,387	979,557	84,645	1,047,016
\$15,000 under \$20,000	1,025,599	11,829,670	270,255	1,689,841	134,582	1,101,871	90,275	1,007,934
\$20,000 under \$25,000	838,871	10,255,670	301,450	1,848,499	140,733	1,502,535	110,690	1,216,520
\$25,000 under \$30,000	738,199	9,681,959	300,871	1,761,329	131,036	1,435,730	94,912	979,364
\$30,000 under \$40,000	1,269,830	17,792,224	505,190	3,134,221	255,275	3,640,369	186,480	2,174,607
\$40,000 under \$50,000	1,049,486	15,022,525	501,117	2,875,730	272,255	3,881,402	186,941	1,689,138
\$50,000 under \$75,000	1,984,892	32,961,232	939,793	4,893,557	694,898	11,736,075	369,408	3,570,320
\$75,000 under \$100,000	1,199,941	26,770,303	545,925	2,881,898	504,211	11,130,174	285,180	3,389,321
\$100,000 under \$200,000	1,338,203	54,234,780	509,331	3,635,194	1,007,034	42,136,826	443,108	6,506,364
\$200,000 under \$500,000	414,502	38,520,139	130,973	1,706,896	623,154	71,853,378	195,155	6,296,074
\$500,000 under \$1,000,000	68,282	11,216,926	21,772	760,887	177,550	49,947,471	46,622	3,207,759
\$1,000,000 under \$1,500,000	14,417	3,383,195	5,569	270,541	45,544	24,824,380	12,702	1,540,005
\$1,500,000 under \$2,000,000	5,526	1,423,238	2,494	160,553	20,077	16,133,048	5,902	1,076,107
\$2,000,000 under \$5,000,000	8,059	2,892,916	3,674	459,470	28,603	37,974,537	9,621	2,829,042
\$5,000,000 under \$10,000,000	1,959	1,151,622	859	198,847	6,482	19,542,424	2,821	1,598,619
\$10,000,000 or more	1,044	1,226,471	592	465,878	3,576	32,318,656	1,866	4,579,631
Taxable returns, total	8,629,187	216,317,884	3,516,557	22,922,189	3,839,165	325,257,777	1,837,953	37,228,221
No adjusted gross income	1,316	156,785	648	126,201	1,003	502,935	1,297	989,781
\$1 under \$5,000	18,120	39,302	*4,635	*6,766	16,981	23,565	3,844	31,580
\$5,000 under \$10,000	182,689	1,139,796	24,553	98,894	31,818	157,787	17,747	73,822
\$10,000 under \$15,000	393,676	3,562,940	78,179	404,507	62,247	408,803	26,321	119,926
\$15,000 under \$20,000	423,499	4,629,145	127,359	709,756	74,235	595,607	37,410	262,329
\$20,000 under \$25,000	408,315	4,458,162	166,480	900,065	83,091	839,438	62,769	477,529
\$25,000 under \$30,000	418,085	5,218,567	186,242	1,000,231	80,790	836,251	62,900	427,239
\$30,000 under \$40,000	933,577	12,939,451	380,885	2,270,963	202,770	2,734,632	134,926	1,181,255
\$40,000 under \$50,000	904,871	12,749,372	422,566	2,450,961	223,018	2,931,391	157,922	1,240,064
\$50,000 under \$75,000	1,905,727	31,090,324	908,494	4,566,091	661,611	10,957,005	343,085	2,817,455
\$75,000 under \$100,000	1,190,987	26,461,480	543,472	2,832,704	493,494	10,792,655	276,831	3,026,012
\$100,000 under \$200,000	1,334,973	54,096,337	507,455	3,584,044	1,003,703	41,978,545	439,144	6,129,156
\$200,000 under \$500,000	414,138	38,493,363	130,712	1,668,033	622,684	71,798,678	194,469	5,915,347
\$500,000 under \$1,000,000	68,231	11,212,482	21,724	755,376	177,472	49,934,042	46,472	3,097,404
\$1,000,000 or more	30,983	10,070,378	13,153	1,547,595	104,247	130,766,443	32,817	11,439,320
Nontaxable returns, total	5,813,146	52,263,949	1,456,757	16,004,359	614,824	7,771,360	714,639	41,743,794

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] No exemption allowed at these income levels.

[2] Less than \$500.

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

Source: IRS, Statistics of Income, Individual Complete Report 2003, Publication 1304, October 2005.

2002, Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	13,750,982	256,878,740	4,846,323	36,095,167	4,329,316	314,665,137	2,394,105	76,697,948
No adjusted gross income	165,558	2,180,041	384,860	8,831,535	55,367	1,861,278	249,459	35,850,331
\$1 under \$5,000	966,432	2,589,860	144,851	699,250	98,904	345,895	63,014	854,791
\$5,000 under \$10,000	1,578,257	10,311,147	201,521	1,275,965	107,495	587,192	79,033	1,116,083
\$10,000 under \$15,000	1,342,934	12,323,127	243,978	1,364,835	138,310	950,651	88,353	838,563
\$15,000 under \$20,000	992,848	10,595,006	263,820	1,559,811	124,686	1,090,756	71,665	775,998
\$20,000 under \$25,000	869,180	10,452,457	287,736	1,532,710	138,404	1,431,679	77,321	1,034,541
\$25,000 under \$30,000	736,991	9,183,966	234,424	1,351,124	120,450	1,375,860	78,807	856,274
\$30,000 under \$40,000	1,238,169	16,722,005	533,420	2,574,021	297,434	3,956,069	177,558	1,559,948
\$40,000 under \$50,000	1,024,762	14,323,587	474,056	2,435,489	245,284	3,446,751	176,519	1,877,663
\$50,000 under \$75,000	1,939,113	32,358,573	932,183	5,020,320	661,901	11,055,147	406,489	3,893,761
\$75,000 under \$100,000	1,155,868	25,677,602	515,741	2,688,184	512,680	10,655,790	270,683	2,823,292
\$100,000 under \$200,000	1,248,448	52,627,441	487,676	3,159,819	962,115	41,211,934	408,849	6,342,779
\$200,000 under \$500,000	399,671	38,163,964	109,139	1,604,039	595,564	67,357,552	175,515	5,497,266
\$500,000 under \$1,000,000	64,122	9,834,159	21,108	670,457	173,531	49,338,751	41,306	2,897,366
\$1,000,000 under \$1,500,000	13,510	3,061,393	5,206	296,969	44,242	25,033,663	11,732	1,506,976
\$1,500,000 under \$2,000,000	5,340	1,476,109	2,132	172,856	18,234	14,681,671	5,232	941,903
\$2,000,000 under \$5,000,000	7,190	2,580,280	3,202	369,607	25,835	35,177,029	8,570	2,711,228
\$5,000,000 under \$10,000,000	1,734	938,008	774	206,351	5,843	17,869,659	2,370	1,348,615
\$10,000,000 or more	855	1,480,011	495	281,826	3,036	27,237,810	1,630	3,970,572
Taxable returns, total	8,565,329	211,224,060	3,506,229	21,075,810	3,797,871	307,583,633	1,756,727	34,160,985
Nontaxable returns, total	5,185,654	45,654,680	1,340,094	15,019,357	531,445	7,081,504	637,378	42,536,963

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in adjusted gross income.

[2] Other income includes all items reported on line 21 of Form 1040 such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2002) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

[3] No exemption allowed at these income levels.

[4] Less than \$500.

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

Source: IRS, Statistics of Income, Unpublished Data. October 2004.

2001, Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	13,611,559	249,507,231	4,406,790	32,734,734	4,356,934	301,558,966	2,139,574	76,448,872
No adjusted gross income	141,198	1,975,096	317,902	7,940,559	52,467	1,799,361	202,185	30,847,792
\$1 under \$5,000	943,992	2,610,921	141,133	781,628	87,629	267,862	57,119	812,788
\$5,000 under \$10,000	1,543,377	9,836,531	178,749	925,225	106,625	489,093	70,917	791,499
\$10,000 under \$15,000	1,209,178	10,370,686	188,172	1,177,086	116,726	937,121	80,677	1,033,803
\$15,000 under \$20,000	944,118	9,752,402	251,858	1,280,999	123,178	1,061,528	87,748	939,178
\$20,000 under \$25,000	875,463	10,188,403	237,245	1,445,674	132,587	1,190,368	71,540	760,557
\$25,000 under \$30,000	685,664	7,923,218	239,662	1,093,634	114,505	1,320,291	79,740	739,530
\$30,000 under \$40,000	1,276,001	16,940,538	468,150	2,490,181	239,692	2,889,716	146,294	1,675,037
\$40,000 under \$50,000	1,045,890	14,642,486	465,812	2,533,508	270,986	3,387,437	147,327	1,299,289
\$50,000 under \$75,000	2,030,936	32,911,305	843,479	4,184,839	703,772	11,941,254	352,558	3,616,979
\$75,000 under \$100,000	1,177,750	24,435,532	466,477	2,314,895	538,963	10,794,926	215,620	2,455,943
\$100,000 under \$200,000	1,233,808	49,501,636	460,841	3,081,035	974,571	37,488,432	367,588	5,892,583
\$200,000 under \$500,000	408,461	37,397,536	114,183	1,579,788	616,208	64,766,151	183,127	6,191,658
\$500,000 under \$1,000,000	64,265	9,913,893	20,484	640,620	173,137	47,072,991	43,183	3,356,372
\$1,000,000 under \$1,500,000	14,130	3,243,626	5,370	282,836	46,321	23,897,028	12,489	1,778,593
\$1,500,000 under \$2,000,000	6,153	1,566,947	2,243	193,371	20,722	15,021,067	6,027	1,398,168
\$2,000,000 under \$5,000,000	8,048	2,806,263	3,531	360,973	28,674	34,572,298	10,285	3,609,252
\$5,000,000 under \$10,000,000	2,009	1,204,319	919	187,243	6,561	17,203,971	2,976	3,066,823
\$10,000,000 or more	1,117	2,285,893	581	240,639	3,608	25,458,069	2,172	6,183,027
Taxable returns, total	9,029,464	210,539,509	3,402,153	20,374,887	3,924,931	296,243,697	1,648,998	39,306,608
Nontaxable returns, total	4,582,095	38,967,721	1,004,638	12,359,847	432,002	5,315,269	490,575	37,142,263

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in adjusted gross income.

[2] Other income includes all items reported on line 21 of Form 1040 such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2001) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

[3] No exemption allowed at these income levels.

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

SOURCE: IRS, Statistics of Income Bulletin, Fall 2003, Publication 1136. (Rev. 12-03.)

2000, Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	13,312,586	244,598,112	4,287,423	30,732,759	4,179,537	285,424,865	2,120,784	72,511,266
No adjusted gross income	126,667	1,722,120	292,208	7,176,818	35,823	1,282,403	173,450	25,512,604
\$1 under \$5,000	890,547	2,510,931	113,348	631,017	68,772	166,826	43,363	524,490
\$5,000 under \$10,000	1,506,405	9,308,760	148,827	808,734	97,350	452,463	59,629	619,368
\$10,000 under \$15,000	1,190,394	9,982,938	226,747	1,196,200	103,340	701,149	85,766	881,708
\$15,000 under \$20,000	871,600	9,048,413	239,558	1,179,908	105,630	895,537	82,998	1,040,934
\$20,000 under \$25,000	787,013	8,814,851	275,545	1,406,597	118,635	1,022,415	75,026	800,709
\$25,000 under \$30,000	716,830	8,597,985	233,336	1,146,248	117,310	1,521,588	74,680	786,672
\$30,000 under \$40,000	1,218,636	15,568,007	446,787	2,309,053	215,334	2,600,470	168,342	1,700,887
\$40,000 under \$50,000	1,094,295	14,438,257	462,664	2,305,448	263,621	3,348,507	146,292	1,698,942
\$50,000 under \$75,000	2,021,910	32,627,113	774,772	3,699,249	663,855	10,329,173	345,139	2,922,307
\$75,000 under \$100,000	1,056,185	21,558,055	466,608	2,303,400	516,352	9,194,271	201,772	2,015,437
\$100,000 under \$200,000	1,269,422	48,844,870	448,657	2,812,175	945,548	35,453,108	383,599	5,008,540
\$200,000 under \$500,000	449,862	39,114,143	120,600	1,424,007	631,523	59,853,019	187,969	5,857,485
\$500,000 under \$1,000,000	72,998	10,489,374	21,843	674,892	177,547	42,162,829	51,407	4,244,952
\$1,000,000 under \$1,500,000	17,680	3,349,427	6,610	281,472	49,907	22,015,433	14,170	1,762,661
\$1,500,000 under \$2,000,000	7,148	1,721,708	2,810	171,390	22,657	14,186,524	6,905	1,284,795
\$2,000,000 under \$5,000,000	10,435	3,093,439	4,327	508,749	32,659	33,220,664	12,592	4,088,172
\$5,000,000 under \$10,000,000	2,829	1,484,685	1,329	221,471	8,373	17,689,767	4,281	2,769,652
\$10,000,000 or more	1,729	2,323,036	848	475,931	5,300	29,328,718	3,403	8,990,950
Taxable returns, total	9,246,325	211,143,116	3,399,936	19,955,186	3,861,825	281,523,849	1,704,880	42,891,643
No adjusted gross income	528	79,703	445	129,153	1,028	448,158	1,875	1,118,727
\$1 under \$5,000	16,301	23,128	*2,181	*7,825	23,713	32,265	*2,293	*26,129
\$5,000 under \$10,000	246,766	1,314,683	37,238	173,398	36,745	193,480	12,476	60,933
\$10,000 under \$15,000	438,728	3,368,140	113,470	562,906	58,556	335,920	43,681	338,026
\$15,000 under \$20,000	441,776	4,013,513	151,242	680,137	75,211	611,903	50,418	346,093
\$20,000 under \$25,000	500,509	4,959,357	205,507	977,518	84,748	719,115	56,592	295,979
\$25,000 under \$30,000	559,945	6,101,648	185,540	832,204	97,793	1,139,918	61,482	505,804
\$30,000 under \$40,000	1,098,461	13,476,978	417,399	2,075,334	195,546	2,274,409	139,647	1,063,220
\$40,000 under \$50,000	1,055,823	13,734,248	453,187	2,200,538	249,301	3,035,265	139,882	1,465,731
\$50,000 under \$75,000	2,001,082	32,207,695	762,879	3,603,755	652,122	9,843,118	332,990	2,531,467
\$75,000 under \$100,000	1,054,786	21,478,929	464,372	2,286,970	515,493	9,167,038	200,716	1,848,713
\$100,000 under \$200,000	1,269,305	48,834,650	448,388	2,789,715	944,060	35,325,514	382,916	4,852,879
\$200,000 under \$500,000	449,586	39,097,937	120,419	1,409,431	631,187	59,828,505	187,416	5,672,616
\$500,000 under \$1,000,000	72,943	10,485,090	21,792	665,712	177,466	42,151,491	51,266	4,164,297
\$1,000,000 or more	39,786	11,967,416	15,877	1,560,591	118,858	116,417,750	41,230	18,601,030
Nontaxable returns, total	4,066,261	33,454,996	887,487	10,777,573	317,712	3,901,017	415,904	29,619,622

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Less than \$500.

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

SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 2000, Publication 1304 (Rev. 04-2003).

1999, Individual Income Tax: Business or Partnership, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Business or Profession				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	13,165,318	233,746,237	4,146,807	25,332,170	4,154,776	269,757,830	2,121,841	58,685,867
No adjusted gross income	123,848	1,550,759	282,235	5,462,350	40,171	1,334,865	161,838	18,604,337
\$1 under \$5,000	983,615	2,663,392	121,301	550,543	73,147	239,889	62,597	543,814
\$5,000 under \$10,000	1,481,327	9,104,450	170,113	892,511	105,867	507,038	65,402	771,427
\$10,000 under \$15,000	1,073,852	9,251,058	221,709	1,084,785	103,407	669,213	62,090	758,162
\$15,000 under \$20,000	953,205	9,580,941	246,274	1,259,884	113,829	1,000,851	80,701	773,402
\$20,000 under \$25,000	832,462	8,836,658	227,305	916,416	125,824	1,150,129	70,157	646,479
\$25,000 under \$30,000	704,960	7,671,192	235,476	1,167,074	126,286	1,449,377	74,637	595,178
\$30,000 under \$40,000	1,258,347	15,066,903	469,016	2,127,062	261,516	2,727,605	142,074	1,297,347
\$40,000 under \$50,000	1,057,761	13,717,571	436,247	1,770,966	290,509	3,693,857	145,266	1,229,034
\$50,000 under \$75,000	1,999,763	32,436,066	803,683	3,145,842	632,201	9,384,983	353,336	2,720,548
\$75,000 under \$100,000	1,024,184	23,719,898	438,809	1,849,472	500,282	10,091,548	264,739	2,211,195
\$100,000 under \$200,000	1,189,897	46,122,061	346,412	2,119,652	931,467	34,996,585	363,787	5,059,164
\$200,000 under \$500,000	382,818	34,907,443	113,048	1,199,692	580,146	56,347,561	188,720	5,754,731
\$500,000 under \$1,000,000	64,174	9,152,882	20,879	535,537	162,614	38,924,100	48,539	3,174,866
\$1,000,000 or more	35,104	9,964,964	14,301	1,250,383	107,512	107,240,229	37,957	14,546,182
Taxable returns, total	9,126,620	202,681,473	3,318,732	16,782,264	3,844,911	266,486,509	1,734,319	36,748,227
No adjusted gross income	1,107	95,214	920	126,802	1,296	539,523	1,987	992,666
\$1 under \$5,000	41,502	66,456	*1,938	*8,415	21,835	29,346	*4,576	*10,301
\$5,000 under \$10,000	244,062	1,421,818	35,550	165,898	37,872	167,048	14,923	77,662
\$10,000 under \$15,000	417,147	3,412,638	124,395	513,576	72,805	481,776	27,985	236,682
\$15,000 under \$20,000	504,166	4,640,919	171,385	822,596	81,382	659,845	50,658	269,712
\$20,000 under \$25,000	517,360	5,133,195	182,299	714,049	98,791	805,560	55,206	473,725
\$25,000 under \$30,000	550,728	5,413,579	199,422	836,036	107,950	1,212,038	63,446	390,189
\$30,000 under \$40,000	1,146,152	13,410,431	440,606	1,878,201	243,264	2,537,118	125,055	915,755
\$40,000 under \$50,000	1,023,249	13,134,922	431,516	1,747,063	281,823	3,565,352	141,999	1,001,966
\$50,000 under \$75,000	1,989,708	32,199,263	797,755	3,076,010	620,582	9,143,980	348,010	2,360,155
\$75,000 under \$100,000	1,021,390	23,665,986	438,657	1,834,017	498,709	10,032,977	263,960	2,121,223
\$100,000 under \$200,000	1,188,212	46,091,310	346,249	2,107,910	928,640	34,842,189	361,865	4,799,749
\$200,000 under \$500,000	382,633	34,893,958	112,908	1,186,887	579,920	56,327,720	188,345	5,635,458
\$500,000 under \$1,000,000	64,128	9,149,485	20,849	528,833	162,558	38,914,023	48,434	3,099,106
\$1,000,000 or more	35,075	9,952,298	14,281	1,235,971	107,483	107,228,014	37,870	14,363,880
Nontaxable returns, total	4,038,698	31,064,764	828,075	8,549,906	309,865	3,271,321	387,522	21,937,640

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

** Data combined to avoid disclosure of information for specific taxpayers.

NOTES: All numbers based on samples; detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 1999, Publication 1304 (Rev. 10-2001).