

2016 Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain		Taxable net loss		Net Short-term capital gain		Net Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,918,379	6,759,530	11,070,006	634,341,278	9,054,395	20,125,823	4,563,752	38,950,727	7,300,869	231,262,162	2,362,705	176,525,654	4,685,047	27,535,577	5,645,807	50,518,767
No adjusted gross income	29,143	33,452	163,233	13,670,019	485,405	1,236,003	70,196	1,256,082	306,681	28,096,869	207,996	23,750,517	96,866	1,041,154	142,267	3,407,181
\$1 under \$5,000	211,619	114,202	243,194	429,762	362,818	718,964	107,685	124,724	230,436	4,132,299	110,393	3,453,283	118,926	127,600	144,069	703,432
\$5,000 under \$10,000	166,076	139,209	271,708	787,959	301,691	638,401	112,643	139,679	193,430	4,220,066	86,264	3,747,364	116,659	186,474	133,298	524,396
\$10,000 under \$15,000	153,928	158,602	321,049	1,437,035	324,671	713,708	116,618	225,417	225,052	4,328,198	85,760	3,678,379	121,508	357,381	167,200	786,231
\$15,000 under \$20,000	111,119	131,015	265,398	931,204	272,817	601,890	102,331	97,002	165,395	3,433,190	61,790	2,981,568	101,983	147,711	117,820	495,300
\$20,000 under \$25,000	111,424	144,438	259,058	1,478,106	249,155	534,130	93,972	265,067	146,731	3,121,953	59,147	2,702,173	97,139	310,046	99,999	442,444
\$25,000 under \$30,000	123,227	168,685	263,801	1,362,142	223,010	500,725	97,981	254,330	157,315	2,952,198	43,225	2,433,213	101,078	256,375	125,214	487,744
\$30,000 under \$40,000	254,186	323,293	500,699	3,143,906	476,607	1,038,064	196,298	351,329	320,210	6,328,816	93,666	5,452,076	207,626	393,222	240,185	894,433
\$40,000 under \$50,000	260,190	334,377	514,676	3,228,682	436,001	950,223	187,890	308,281	286,436	5,317,073	89,517	4,341,269	188,893	349,825	217,015	922,694
\$50,000 under \$75,000	612,310	870,831	1,396,200	10,601,827	1,176,060	2,486,004	557,850	953,060	859,860	16,500,755	226,862	13,571,958	574,112	1,101,964	682,747	2,963,846
\$75,000 under \$100,000	504,071	856,233	1,252,639	11,911,932	1,033,304	2,226,562	502,334	1,140,633	783,220	16,046,912	225,562	13,217,584	505,114	1,377,305	623,016	3,127,419
\$100,000 under \$200,000	995,602	2,135,071	3,132,925	53,208,354	2,145,247	4,688,022	1,297,308	4,645,756	1,865,900	40,588,862	505,105	32,224,301	1,307,159	5,013,756	1,532,698	8,933,417
\$200,000 under \$500,000	339,213	1,056,152	1,806,684	77,186,344	1,178,345	2,772,408	822,420	6,601,747	1,223,493	41,400,552	380,845	32,132,048	853,790	6,921,135	985,298	9,590,515
\$500,000 under \$1,000,000	38,509	219,605	428,437	55,433,932	262,241	669,130	194,060	3,702,489	331,262	17,531,332	109,797	12,367,843	194,276	3,358,264	266,928	5,033,860
\$1,000,000 under \$1,500,000	4,544	29,506	105,216	31,258,662	59,721	162,698	44,330	1,843,556	85,738	7,610,484	32,601	4,921,402	44,174	1,463,128	68,595	2,428,707
\$1,500,000 under \$2,000,000	1,423	17,311	44,925	21,234,243	24,155	67,110	18,881	1,145,360	37,657	5,174,645	14,070	3,639,569	18,431	804,540	30,617	1,331,126
\$2,000,000 under \$5,000,000	1,533	22,696	69,609	69,780,414	32,635	91,615	28,785	3,471,152	57,576	9,439,758	21,433	5,224,601	26,933	1,915,882	47,670	3,305,789
\$5,000,000 under \$10,000,000	208	4,217	18,362	53,374,773	7,038	20,200	7,298	2,400,457	15,015	4,919,950	5,393	2,577,837	6,336	877,367	12,923	1,681,601
\$10,000,000 or more	54	635	12,190	223,881,981	3,474	9,966	4,871	10,024,604	9,463	10,118,251	3,277	4,108,669	4,046	1,532,447	8,250	3,458,633
Taxable returns, total	3,253,703	5,925,827	9,363,507	605,352,408	6,989,530	15,378,162	3,926,448	36,381,518	5,894,297	172,267,407	1,707,063	127,410,347	3,993,516	24,735,475	4,727,910	41,273,100
Nontaxable returns, total	664,676	833,703	1,706,499	28,988,870	2,064,865	4,747,662	637,304	2,569,209	1,406,572	58,994,755	655,641	49,115,307	691,530	2,800,102	917,897	9,245,668

* 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.

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

Source: IRS, Statistics of Income Division, August 2018.

[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 1.4A and 1.4

Sales of capital assets reported on Form 1040, Schedule D																
Size of adjusted gross income	Net Short-term gain from other forms (2119, 4797, etc.)		Net Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Net long-term capital gain		Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	297,831	5,830,003	206,954	1,583,347	530,707	14,892,271	562,589	11,941,518	10,772,968	634,770,066	7,502,719	333,551,142	7,540,880	256,074,425	5,700,556	81,898,106
No adjusted gross income	9,900	253,717	11,957	254,200	15,201	742,623	19,584	1,466,384	184,224	14,989,953	412,644	46,289,337	126,560	4,958,772	181,996	7,570,518
\$1 under \$5,000	3,190	3,842	5,814	4,746	8,415	52,819	7,272	30,375	245,617	482,559	300,016	7,434,464	186,937	331,225	187,208	1,031,507
\$5,000 under \$10,000	3,648	2,967	2,252	2,904	6,372	15,707	5,663	10,871	259,998	836,096	261,298	6,708,725	189,268	594,723	167,751	971,707
\$10,000 under \$15,000	4,675	13,660	3,322	4,181	5,509	5,982	4,475	11,014	314,806	1,447,346	274,207	7,383,437	222,506	910,365	206,469	1,320,541
\$15,000 under \$20,000	1,321	2,296	1,732	3,234	12,111	6,430	5,107	12,522	252,582	975,717	233,385	6,931,093	173,584	694,449	163,355	1,268,753
\$20,000 under \$25,000	5,949	13,615	1,915	9,691	3,623	25,635	10,675	51,873	243,001	1,455,482	222,262	6,111,819	173,140	726,695	137,805	1,221,031
\$25,000 under \$30,000	2,544	27,215	2,678	7,717	4,121	4,121	11,523	56,906	250,115	1,284,262	188,110	5,708,714	174,945	678,784	138,869	1,238,473
\$30,000 under \$40,000	3,683	2,160	5,338	23,485	6,953	19,740	18,784	22,616	476,583	3,016,562	387,431	16,783,673	310,970	1,529,582	290,986	7,733,005
\$40,000 under \$50,000	6,332	8,756	9,531	17,331	16,291	30,962	11,618	117,040	483,799	3,325,990	369,201	10,439,856	340,562	2,036,520	250,520	1,822,770
\$50,000 under \$75,000	21,832	32,283	10,043	43,808	34,280	45,747	37,366	148,077	1,348,451	10,731,263	965,825	28,648,907	943,799	5,953,016	757,194	5,490,422
\$75,000 under \$100,000	26,121	168,054	14,576	51,529	42,925	39,034	44,568	94,140	1,215,237	11,952,615	861,274	24,794,566	803,676	6,836,087	698,390	5,105,339
\$100,000 under \$200,000	63,145	223,427	43,105	117,100	126,934	630,155	120,076	535,627	3,018,159	53,724,865	1,758,983	63,802,061	2,132,071	29,840,763	1,409,308	12,653,993
\$200,000 under \$500,000	69,210	220,323	45,728	155,065	122,312	1,031,853	134,615	1,094,488	1,763,404	77,604,274	958,543	52,724,765	1,266,364	38,873,373	802,575	14,113,782
\$500,000 under \$1,000,000	32,884	371,665	21,438	117,634	59,927	925,424	64,012	964,859	449,026	56,380,201	209,440	19,960,064	313,536	24,631,697	194,887	5,898,996
\$1,000,000 under \$1,500,000	13,535	226,942	7,423	64,688	21,512	625,475	22,574	667,676	111,593	31,840,986	47,997	7,274,512	75,968	12,385,044	48,989	2,404,858
\$1,500,000 under \$2,000,000	6,980	173,233	4,610	45,378	11,327	447,989	11,873	438,974	48,495	21,584,359	18,932	4,004,273	33,679	8,716,483	20,653	1,541,461
\$2,000,000 under \$5,000,000	13,605	603,456	9,347	157,471	21,257	1,672,486	20,727	1,472,569	75,083	70,271,164	25,302	8,834,227	51,182	24,308,731	30,957	3,765,306
\$5,000,000 under \$10,000,000	4,989	526,801	3,321	102,949	6,592	1,441,348	6,781	1,002,623	19,780	53,185,311	5,310	3,640,285	13,425	16,004,980	7,807	2,004,151
\$10,000,000 or more	4,288	2,955,589	2,823	400,238	5,046	7,128,741	5,296	3,742,884	13,015	219,681,061	2,558	6,076,368	8,707	76,063,136	4,837	4,741,493
Taxable returns, total	264,774	5,417,325	168,653	1,240,787	460,920	13,938,521	487,036	10,052,975	9,063,101	603,248,743	5,754,379	238,695,634	6,301,057	240,887,260	4,616,315	66,150,708
Nontaxable returns, total	33,057	412,678	38,301	342,559	69,788	953,750	75,553	1,888,542	1,709,866	31,521,323	1,748,340	94,855,508	1,239,823	15,187,165	1,084,241	15,747,398

* Estimate should be used with cau

** Data combined to avoid disclosur

Note: Detail may not add to totals b

Source: IRS, Statistics of Income D

<http://www.irs.gov/uac/SOI-Tax->

Table 1.4A and 1.4

Size of adjusted gross income												
	Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,417,346	288,055,347	2,170,792	211,788,652	168,002	2,019,671	1,547,701	182,408,835	584,388	12,854,749	9,314,383	35,774,800
No adjusted gross income	322,506	40,946,085	86,153	9,464,178	10,243	333,244	39,898	4,979,270	24,178	2,321,876	185,612	470,121
\$1 under \$5,000	187,128	6,428,512	25,654	174,827	4,786	6,572	21,465	34,509	13,342	237,294	255,017	211,419
\$5,000 under \$10,000	168,213	5,961,974	26,536	251,466	2,248	4,356	21,569	54,433	5,658	85,819	235,083	250,604
\$10,000 under \$15,000	162,807	6,337,609	38,651	418,714	3,180	39,290	22,637	88,295	10,188	33,502	272,570	377,478
\$15,000 under \$20,000	141,124	5,991,753	32,822	276,320	732	14,322	35,365	61,536	7,406	80,279	227,120	367,427
\$20,000 under \$25,000	135,467	5,342,135	44,363	757,638	704	10,017	25,635	134,047	5,837	56,963	201,349	355,428
\$25,000 under \$30,000	103,754	4,637,949	45,036	358,940	2,663	11,566	24,000	171,455	7,850	71,680	198,584	326,038
\$30,000 under \$40,000	199,904	9,494,649	82,361	1,079,326	5,317	34,676	48,283	341,408	23,463	166,542	401,714	711,445
\$40,000 under \$50,000	207,009	9,218,645	80,329	1,063,869	7,656	20,373	40,030	265,350	14,772	101,559	379,852	683,743
\$50,000 under \$75,000	536,442	25,121,745	207,842	3,346,377	10,058	60,794	125,938	914,244	54,706	368,398	1,207,106	2,910,079
\$75,000 under \$100,000	452,865	21,420,162	202,591	3,326,171	12,670	72,827	158,646	1,133,742	55,569	464,597	1,067,198	2,924,973
\$100,000 under \$200,000	998,040	57,443,577	565,589	18,959,414	38,854	137,207	356,713	4,050,864	159,025	1,294,583	2,493,111	8,601,125
\$200,000 under \$500,000	582,594	46,107,649	446,450	31,212,771	36,492	218,554	338,097	8,949,483	113,668	1,694,601	1,527,371	7,978,468
\$500,000 under \$1,000,000	142,341	17,538,964	149,303	22,399,873	16,042	159,100	148,000	10,258,443	46,597	1,183,798	411,658	3,910,982
\$1,000,000 under \$1,500,000	34,885	6,477,318	50,698	12,885,692	4,885	82,936	49,526	7,671,313	16,488	713,362	105,295	1,302,899
\$1,500,000 under \$2,000,000	14,370	3,539,913	23,710	8,150,360	2,801	57,173	24,561	5,530,746	7,774	435,220	45,897	756,180
\$2,000,000 under \$5,000,000	20,508	7,747,297	40,964	26,604,815	5,444	184,301	43,738	21,723,526	12,351	1,104,559	70,167	1,601,327
\$5,000,000 under \$10,000,000	4,692	2,860,885	12,615	19,241,195	1,789	124,554	13,571	19,216,323	3,309	753,182	18,242	825,300
\$10,000,000 or more	2,698	5,438,525	9,127	51,816,707	1,436	447,810	10,030	96,829,848	2,207	1,686,935	11,436	1,209,765
Taxable returns, total	3,255,901	204,054,788	1,796,879	196,937,381	134,741	1,517,637	1,323,924	175,941,548	496,630	9,657,360	7,794,214	32,167,328
Nontaxable returns, total	1,161,445	84,000,559	373,913	14,851,271	33,261	502,034	223,778	6,467,287	87,757	3,197,389	1,520,169	3,607,472

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income D.

<http://www.irs.gov/uoac/SOI-Tax-Table>

Table 1.4A and 1.4

2015 Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,323,250	11,563,203	11,674,771	713,598,090	8,279,783	18,646,316	3,900,677	38,164,189	7,820,586	250,592,206	2,000,156	171,105,171	3,923,409	22,196,394	6,269,981	68,624,843
No adjusted gross income	29,097	46,969	167,966	17,092,947	448,994	1,159,884	57,490	1,485,827	282,826	32,245,844	189,966	25,932,884	69,017	980,615	135,827	5,399,718
\$1 under \$5,000	222,771	195,181	260,178	512,882	309,683	599,286	86,892	99,179	213,881	3,894,972	81,656	3,301,378	91,330	141,003	145,121	596,744
\$5,000 under \$10,000	179,305	224,309	302,754	927,640	297,621	664,177	107,601	160,059	222,147	3,639,047	71,434	3,042,939	109,203	223,887	168,641	654,907
\$10,000 under \$15,000	159,924	234,373	290,743	1,230,847	288,721	646,526	88,675	152,620	195,157	4,257,104	61,536	3,405,990	87,703	162,062	142,668	818,556
\$15,000 under \$20,000	169,070	251,117	295,391	1,550,202	232,409	513,433	81,520	120,831	177,748	3,851,802	56,082	3,340,964	82,125	115,481	130,581	510,542
\$20,000 under \$25,000	147,995	259,026	301,961	1,917,490	227,031	493,407	94,416	197,593	183,339	2,886,282	47,490	2,108,286	91,262	234,477	144,359	676,907
\$25,000 under \$30,000	128,487	245,274	269,216	1,686,136	256,667	568,206	83,556	160,317	175,875	3,658,304	52,269	3,015,768	85,564	175,910	142,239	646,307
\$30,000 under \$40,000	287,469	462,119	564,977	3,565,980	456,707	941,534	191,980	421,608	341,960	6,483,871	89,964	5,305,535	187,557	341,851	274,718	1,209,036
\$40,000 under \$50,000	274,422	479,156	583,462	4,180,676	383,768	837,906	196,594	356,269	307,417	5,161,114	88,024	3,933,219	190,770	385,983	237,901	1,196,064
\$50,000 under \$75,000	662,186	1,542,572	1,499,292	12,531,337	1,058,241	2,371,829	473,549	1,126,192	919,179	17,381,461	203,891	14,143,233	468,815	1,088,781	765,149	3,181,457
\$75,000 under \$100,000	564,896	1,370,439	1,417,852	15,108,775	933,896	2,047,954	440,347	897,628	862,750	13,674,637	182,908	10,297,042	448,597	983,096	699,017	3,172,168
\$100,000 under \$200,000	1,078,572	3,639,073	3,160,989	55,975,478	1,959,116	4,308,359	1,081,796	3,480,326	1,984,483	41,489,939	419,239	30,598,656	1,087,360	3,512,787	1,649,114	10,860,094
\$200,000 under \$500,000	369,651	1,989,633	1,841,053	84,003,935	1,070,458	2,548,526	675,246	4,735,070	1,346,590	44,885,942	309,720	30,627,064	693,484	4,861,283	1,122,330	13,750,826
\$500,000 under \$1,000,000	39,917	397,268	442,833	61,321,058	240,175	620,944	152,854	3,599,578	369,865	20,407,393	88,205	12,387,979	150,614	2,940,186	310,745	7,260,301
\$1,000,000 under \$1,500,000	5,619	82,981	114,426	34,034,315	54,398	149,959	35,699	1,370,417	98,485	9,550,471	24,104	5,340,245	35,180	1,150,024	81,350	3,645,141
\$1,500,000 under \$2,000,000	1,759	35,912	49,072	24,162,327	22,018	61,278	15,569	1,088,683	42,711	5,345,718	10,687	2,886,469	14,234	727,292	36,372	1,970,367
\$2,000,000 under \$5,000,000	1,846	90,952	77,340	78,275,758	30,162	85,195	25,347	3,244,806	67,173	12,162,767	16,432	5,376,704	21,886	1,651,929	57,573	5,347,067
\$5,000,000 under \$10,000,000	206	10,409	20,900	60,482,444	6,441	18,456	6,768	2,460,865	17,463	6,195,601	4,007	2,404,504	5,330	854,547	15,613	2,757,540
\$10,000,000 or more	58	6,438	14,366	255,037,864	3,276	9,459	4,775	13,006,319	11,539	13,419,939	2,543	3,656,313	3,380	1,665,200	10,664	4,971,100
Taxable returns, total	3,606,269	10,271,988	9,828,056	681,118,542	6,405,620	14,308,673	3,338,024	35,526,937	6,420,691	187,817,085	1,440,043	120,970,644	3,340,574	19,751,476	5,298,014	57,122,769
Nontaxable returns, total	716,981	1,291,215	1,846,715	32,479,547	1,874,163	4,337,643	562,653	2,637,252	1,399,895	62,775,121	560,113	50,134,527	582,836	2,444,918	971,966	11,502,073

* 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.

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

Source: IRS, Statistics of Income Division, September 2017.

[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 1.4A

Sales of capital assets reported on Form 1040, Schedule D																
Size of adjusted gross income	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	231,076	5,948,464	336,867	1,980,907	483,349	17,194,108	725,964	16,056,081	11,735,160	733,313,255	6,375,392	312,723,716	8,440,065	282,493,545	4,441,176	62,343,837
No adjusted gross income	9,398	228,963	12,842	209,337	14,392	868,658	23,664	1,296,316	187,824	18,412,338	379,929	45,314,576	138,304	5,837,886	132,123	5,970,749
\$1 under \$5,000	3,846	4,309	5,557	11,567	5,629	1,530	14,766	32,946	268,160	534,715	253,629	6,464,213	194,325	381,157	133,613	1,119,234
\$5,000 under \$10,000	3,465	7,693	2,337	4,491	7,650	2,413	8,168	10,643	302,449	1,024,355	238,414	7,126,344	221,973	682,489	147,948	733,509
\$10,000 under \$15,000	2,178	5,951	6,294	5,640	5,509	13,621	11,521	55,932	291,327	1,290,373	244,471	7,192,921	231,170	888,425	123,411	1,047,323
\$15,000 under \$20,000	4,445	22,406	3,971	7,629	5,484	16,590	10,395	26,312	287,775	1,573,151	186,333	6,468,557	211,506	769,348	112,354	956,910
\$20,000 under \$25,000	1,800	980	4,314	6,803	8,001	14,721	10,983	146,871	293,228	2,034,794	183,930	5,771,064	198,347	951,207	111,879	703,907
\$25,000 under \$30,000	1,536	985	3,579	23,210	7,906	19,026	13,363	8,622	276,117	1,927,283	199,329	5,740,742	198,803	988,161	128,399	906,126
\$30,000 under \$40,000	4,459	8,020	8,528	8,692	15,519	142,900	9,869	31,770	542,155	3,664,161	355,993	11,268,966	375,633	2,116,829	250,472	1,536,970
\$40,000 under \$50,000	7,557	5,681	2,529	20,963	12,527	31,296	17,730	77,559	572,229	4,331,684	300,662	9,310,014	413,384	2,550,454	205,727	1,360,507
\$50,000 under \$75,000	17,893	62,740	23,158	108,632	42,401	157,022	45,025	130,490	1,476,947	12,992,850	827,169	28,237,379	1,066,382	6,993,601	603,429	4,521,556
\$75,000 under \$100,000	18,168	27,522	27,017	40,869	34,978	40,500	55,296	318,047	1,441,268	16,059,347	704,940	23,199,075	1,024,751	9,172,997	495,388	3,439,323
\$100,000 under \$200,000	44,759	261,561	87,519	125,390	105,935	398,506	180,511	598,327	3,144,707	58,852,880	1,464,748	59,084,043	2,254,197	30,636,049	1,117,939	10,868,084
\$200,000 under \$500,000	46,105	223,353	77,218	187,297	100,954	829,179	169,381	1,499,499	1,872,680	89,667,681	782,429	49,380,213	1,356,067	45,386,157	627,316	10,504,698
\$500,000 under \$1,000,000	23,691	388,234	33,563	129,435	53,592	903,165	73,141	1,261,683	475,056	64,661,130	173,364	19,131,560	341,574	29,589,010	159,420	5,479,384
\$1,000,000 under \$1,500,000	11,056	228,756	12,863	67,622	19,311	414,885	27,976	920,711	126,521	36,449,758	37,437	6,960,341	87,938	14,661,321	38,466	2,164,224
\$1,500,000 under \$2,000,000	6,586	196,378	5,843	57,463	10,740	429,173	13,784	695,580	53,808	25,395,457	15,626	4,170,478	38,833	10,587,568	16,697	1,491,962
\$2,000,000 under \$5,000,000	13,978	649,029	12,305	186,719	20,591	1,630,819	25,883	1,939,247	84,701	81,136,334	20,617	8,290,710	59,941	28,481,801	25,606	3,498,934
\$5,000,000 under \$10,000,000	5,267	503,464	3,945	165,235	6,735	1,585,337	8,054	1,350,805	22,818	61,503,959	4,231	2,952,986	16,049	19,286,829	6,622	1,887,368
\$10,000,000 or more	4,889	3,122,438	3,487	613,912	5,496	9,694,769	6,454	5,654,720	15,389	251,801,005	2,141	6,659,536	10,891	72,532,254	4,367	4,153,068
Taxable returns, total	200,552	5,646,984	294,212	1,659,846	421,840	16,263,338	632,806	14,198,704	9,850,940	697,236,174	4,848,707	220,691,276	7,074,625	266,278,024	3,628,305	48,852,901
Nontaxable returns, total	30,524	301,480	42,655	321,061	61,508	930,771	93,159	1,857,377	1,884,220	36,077,081	1,526,685	92,032,440	1,365,440	16,215,521	812,871	13,490,936

* Estimate should be used with cau

** Data combined to avoid disclosur

Note: Detail may not add to totals b

Source: IRS, Statistics of Income D

<http://www.irs.gov/uac/SOI-Tax->

Table 1.4A

Size of adjusted gross income												
	Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,371,225	291,699,768	2,177,243	226,671,889	296,456	2,562,723	1,721,361	216,227,585	552,552	10,694,019	9,733,033	62,496,866
No adjusted gross income	326,087	42,606,481	87,557	11,287,733	11,110	278,070	45,631	5,772,602	21,854	1,844,517	173,786	899,357
\$1 under \$5,000	175,830	5,652,036	29,523	155,308	5,588	17,365	29,445	74,347	6,256	32,670	238,635	280,994
\$5,000 under \$10,000	162,967	6,783,254	37,091	301,940	2,342	6,780	26,062	60,012	7,932	47,777	262,496	424,891
\$10,000 under \$15,000	172,172	6,408,752	40,593	303,438	4,287	5,991	29,674	106,602	13,236	137,416	232,220	398,471
\$15,000 under \$20,000	126,211	5,856,866	37,191	547,794	4,967	25,071	22,021	120,351	6,829	16,991	239,178	522,938
\$20,000 under \$25,000	124,937	5,414,961	51,717	738,424	4,130	22,483	22,725	115,293	14,003	40,371	242,978	640,529
\$25,000 under \$30,000	124,471	5,154,463	48,437	599,279	3,039	6,490	35,539	215,861	7,469	52,651	231,185	502,971
\$30,000 under \$40,000	224,147	10,465,594	71,177	895,964	7,933	12,676	45,282	221,528	16,869	217,245	447,854	1,393,360
\$40,000 under \$50,000	199,994	8,599,675	87,505	1,027,715	2,489	30,694	57,720	341,213	14,741	85,543	433,763	1,178,707
\$50,000 under \$75,000	543,109	25,817,424	223,835	3,228,127	21,472	142,164	133,442	933,461	55,812	374,747	1,238,706	4,456,173
\$75,000 under \$100,000	459,610	21,964,095	224,546	3,884,220	22,124	43,764	160,358	1,071,175	66,121	400,405	1,133,159	4,579,466
\$100,000 under \$200,000	957,828	55,072,741	543,135	15,964,854	84,484	249,611	431,530	5,610,511	140,008	1,212,383	2,565,821	14,960,242
\$200,000 under \$500,000	563,235	47,116,387	415,171	28,419,301	69,422	286,202	360,044	10,692,158	102,142	1,222,617	1,591,068	14,919,757
\$500,000 under \$1,000,000	137,098	18,198,022	141,756	21,505,803	27,315	160,063	161,284	12,267,175	44,757	899,769	430,713	6,904,821
\$1,000,000 under \$1,500,000	33,342	6,744,604	48,610	13,875,927	9,352	72,981	55,520	8,092,300	13,419	550,670	112,688	2,392,348
\$1,500,000 under \$2,000,000	13,836	3,987,341	23,553	8,847,753	4,122	74,035	27,474	6,265,517	6,283	334,956	48,683	1,412,435
\$2,000,000 under \$5,000,000	19,506	7,927,777	42,301	28,248,351	8,066	224,843	49,868	25,784,962	10,382	1,024,288	76,421	3,006,352
\$5,000,000 under \$10,000,000	4,388	2,814,455	13,406	20,533,687	2,307	203,244	15,528	22,694,160	2,673	431,142	20,140	1,372,508
\$10,000,000 or more	2,460	5,114,840	10,138	66,306,273	1,910	700,195	12,216	115,788,357	1,767	1,767,860	13,537	2,250,548
Taxable returns, total	3,232,970	206,281,924	1,754,691	209,945,738	261,194	2,105,051	1,477,304	209,033,551	464,300	8,262,962	8,196,886	56,790,423
Nontaxable returns, total	1,138,255	85,417,844	422,552	16,726,150	35,263	457,671	244,057	7,194,034	88,252	2,431,057	1,536,147	5,706,444

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income D-4000.

<http://www.irs.gov/uoac/SOI-Tax-Table>

Table 1.4A

2014 Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,077,657	11,260,842	12,594,948	705,007,630	7,594,938	17,619,852	5,897,724	51,352,240	5,721,413	224,191,097	2,314,944	181,520,772	6,125,304	34,764,250	3,926,896	42,063,980
No adjusted gross income	23,121	59,812	172,901	15,612,179	458,345	1,195,048	81,522	1,601,063	273,323	33,758,410	217,421	24,289,990	109,990	1,273,878	92,504	9,086,884
\$1 under \$5,000	215,622	194,763	344,293	1,045,119	298,252	630,037	156,689	173,519	184,049	3,537,513	109,542	2,993,095	168,225	180,545	100,729	525,254
\$5,000 under \$10,000	182,369	251,426	345,007	1,225,027	255,681	573,611	170,000	136,723	155,385	3,895,462	80,177	3,479,300	173,055	167,327	91,162	415,156
\$10,000 under \$15,000	139,373	264,402	302,576	1,340,212	288,524	662,837	126,521	186,974	144,126	4,209,365	80,730	3,548,787	132,393	233,313	81,056	705,556
\$15,000 under \$20,000	157,045	251,656	333,647	1,622,779	226,143	506,980	134,465	151,415	120,386	3,113,546	55,712	2,908,166	140,430	270,771	73,723	317,719
\$20,000 under \$25,000	139,874	250,272	306,690	1,711,949	225,483	513,898	139,008	238,138	117,077	2,847,657	58,285	2,628,765	146,343	312,303	73,231	286,101
\$25,000 under \$30,000	119,191	251,362	320,184	1,837,568	226,551	485,670	156,861	229,825	142,049	3,230,566	53,908	2,928,592	159,888	319,136	101,345	369,016
\$30,000 under \$40,000	277,069	515,199	601,101	3,521,833	412,140	929,939	265,357	461,600	236,488	6,322,655	91,306	5,529,222	276,562	577,276	161,753	938,956
\$40,000 under \$50,000	265,443	543,738	616,278	4,589,662	426,657	965,374	260,379	333,516	273,140	7,029,248	103,029	6,218,949	265,967	463,712	187,888	992,288
\$50,000 under \$75,000	650,402	1,489,779	1,653,340	14,461,331	982,845	2,235,189	705,969	1,551,404	680,429	16,983,607	253,762	14,835,442	737,473	1,760,238	479,991	2,327,916
\$75,000 under \$100,000	539,889	1,220,234	1,589,212	17,043,961	865,021	1,974,682	727,325	1,802,453	619,093	12,881,081	204,131	11,102,864	749,124	1,991,658	456,848	2,008,630
\$100,000 under \$200,000	997,421	3,594,234	3,357,780	57,165,537	1,764,085	4,046,267	1,626,423	5,552,282	1,407,932	39,182,861	491,647	34,321,360	1,674,057	6,390,333	1,021,614	5,823,818
\$200,000 under \$500,000	326,669	1,956,824	1,912,514	87,558,549	879,102	2,143,948	980,860	7,314,993	925,701	36,598,756	345,625	31,400,813	1,026,393	7,611,280	669,577	6,079,212
\$500,000 under \$1,000,000	** 44,170	** 417,139	461,933	64,043,481	195,006	503,840	227,910	4,514,722	272,092	17,028,843	101,169	13,664,110	232,236	3,981,691	203,224	3,542,695
\$1,000,000 under \$1,500,000	**	**	112,875	32,498,507	43,408	118,473	56,469	2,101,206	69,172	6,742,091	28,475	5,422,589	57,158	1,822,616	51,933	1,312,473
\$1,500,000 under \$2,000,000	**	**	51,640	24,552,868	17,838	49,787	25,850	1,657,095	31,805	4,119,677	13,331	3,205,590	25,170	1,097,738	24,230	946,282
\$2,000,000 under \$5,000,000	**	**	77,954	75,625,883	23,106	65,009	38,524	4,422,246	48,835	8,700,077	19,103	6,240,077	36,237	2,454,656	38,303	2,166,384
\$5,000,000 under \$10,000,000	**	**	20,787	56,379,489	4,587	13,061	10,287	3,280,948	12,337	3,935,915	4,768	2,471,175	8,987	1,389,302	10,398	1,176,468
\$10,000,000 or more	**	**	14,236	243,171,696	2,164	6,200	7,304	15,642,117	7,995	10,073,829	2,824	4,331,888	5,615	2,466,477	7,388	3,043,173
Taxable returns, total	3,397,120	9,914,051	10,598,479	674,536,253	5,813,781	13,361,848	5,061,050	48,489,402	4,605,636	161,900,406	1,651,927	132,100,921	5,200,334	31,645,576	3,329,275	29,195,137
No adjusted gross income	* 215	* 84	1,760	3,683,889	1,608	4,596	940	221,890	1,530	1,124,647	1,122	1,069,987	1,037	138,563	509	59,253
\$1 under \$5,000	41,990	52,148	68,158	143,794	9,762	7,907	30,809	16,450	18,567	11,101	* 4,641	* 4,297	28,800	13,759	13,301	5,646
\$5,000 under \$10,000	65,172	100,759	79,825	320,058	16,118	23,870	37,611	20,983	19,470	39,142	* 3,971	* 23,107	35,651	20,644	16,458	15,933
\$10,000 under \$15,000	51,210	86,638	84,760	317,300	73,729	158,123	42,288	78,723	36,936	716,766	16,745	605,138	42,583	88,766	22,134	122,835
\$15,000 under \$20,000	88,102	80,224	127,092	443,358	73,855	151,592	60,499	77,507	39,606	578,052	16,489	537,870	61,576	110,056	23,466	70,282
\$20,000 under \$25,000	86,990	122,290	151,172	578,205	134,455	287,271	80,064	93,376	57,432	874,830	24,285	769,153	81,805	103,168	36,853	114,460
\$25,000 under \$30,000	87,241	131,575	198,679	751,339	159,429	331,482	100,514	154,268	92,652	1,464,462	30,035	1,241,676	97,354	164,015	72,008	233,606
\$30,000 under \$40,000	221,771	339,325	423,598	1,678,370	321,054	718,605	195,507	279,480	162,402	3,550,730	61,172	3,038,830	201,282	330,170	110,690	565,067
\$40,000 under \$50,000	237,348	485,549	500,929	2,782,561	368,887	827,519	218,442	261,402	224,626	5,090,423	81,555	4,701,934	220,791	345,449	155,551	545,497
\$50,000 under \$75,000	620,104	1,357,504	1,489,001	11,232,644	912,946	2,059,592	642,444	1,332,162	611,272	13,840,179	222,214	12,094,435	670,305	1,530,242	432,287	1,919,346
\$75,000 under \$100,000	531,396	1,195,926	1,517,237	14,654,547	834,565	1,901,831	698,176	1,697,634	590,200	11,623,920	193,496	9,920,541	716,956	1,848,982	435,226	1,840,504
\$100,000 under \$200,000	994,885	3,589,728	3,307,278	54,788,773	1,744,882	3,996,406	1,607,939	5,421,755	1,385,525	36,458,608	482,341	31,894,459	1,651,986	6,219,892	1,007,230	5,512,920
\$200,000 under \$500,000	326,536	1,955,203	1,909,850	87,216,868	876,937	2,138,173	979,642	7,267,646	923,591	36,112,373	344,461	30,976,800	1,025,017	7,556,540	668,263	6,021,443
\$500,000 under \$1,000,000	** 44,161	** 417,100	461,765	63,970,532	194,616	502,802	227,805	4,501,541	271,826	16,954,918	100,995	13,613,907	232,101	3,977,492	203,105	3,536,645
\$1,000,000 or more	**	**	277,374	431,974,017	90,937	252,080	138,370	27,064,586	170,002	33,460,255	68,405	21,608,787	133,092	9,197,838	132,184	8,631,700
Nontaxable returns, total	680,537	1,346,791	1,996,469	30,471,377	1,781,157	4,258,003	836,674	2,862,838	1,115,776	62,290,692	663,017	49,419,851	924,970	3,118,674	597,621	12,868,843

* 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.

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 1.4A

Sales of capital assets reported on Form 1040, Schedule D																
Size of adjusted gross income	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	230,271	5,606,243	279,386	2,423,839	701,181	21,406,049	430,801	8,606,808	12,062,686	695,144,727	6,197,567	316,876,675	9,526,241	293,370,649	3,116,564	45,326,299
No adjusted gross income	10,198	219,223	10,922	158,878	19,824	896,897	20,153	1,011,594	184,041	16,806,308	384,167	43,879,827	155,037	5,928,781	100,430	4,666,932
\$1 under \$5,000	4,220	5,708	1,893	22,949	5,619	49,665	7,328	58,614	316,450	1,017,992	264,748	10,976,424	258,078	737,372	95,480	961,820
\$5,000 under \$10,000	1,344	959	3,795	8,069	10,566	14,664	7,657	39,163	336,891	1,314,442	207,769	6,765,840	277,378	1,004,161	94,295	659,460
\$10,000 under \$15,000	3,535	11,059	5,553	12,883	13,043	3,835	2,456	3,372	291,523	1,368,108	241,229	8,043,349	244,743	1,063,963	86,992	601,256
\$15,000 under \$20,000	2,372	1,463	2,768	3,663	4,001	5,692	5,720	10,508	318,609	1,639,766	189,514	7,025,330	252,778	1,077,393	83,438	725,081
\$20,000 under \$25,000	1,455	158	4,846	14,327	7,929	14,423	3,263	7,212	297,324	1,724,449	187,999	6,360,222	232,965	1,302,412	90,693	788,048
\$25,000 under \$30,000	5,436	3,970	5,616	32,605	15,672	10,179	5,729	3,813	296,426	1,766,268	174,073	5,662,048	236,674	1,258,801	74,317	496,088
\$30,000 under \$40,000	3,416	9,415	7,028	68,235	12,194	129,332	9,386	40,664	559,677	3,552,881	328,947	10,267,702	437,512	2,316,601	166,932	1,099,600
\$40,000 under \$50,000	7,594	27,133	3,419	1,975	18,549	99,564	15,445	72,927	593,982	4,699,868	341,520	10,838,241	471,531	3,103,757	153,587	1,381,476
\$50,000 under \$75,000	14,105	12,042	21,270	28,620	57,983	119,226	31,827	131,731	1,554,205	14,420,356	806,526	28,639,399	1,213,375	9,109,044	437,948	3,823,650
\$75,000 under \$100,000	13,388	21,380	15,403	47,911	51,148	165,159	32,169	97,420	1,505,339	16,864,007	710,902	24,538,136	1,134,174	10,483,342	391,267	3,108,371
\$100,000 under \$200,000	43,774	117,991	59,455	187,789	160,632	524,834	89,091	330,771	3,184,206	56,817,660	1,445,693	62,087,245	2,533,259	32,857,313	776,252	8,171,809
\$200,000 under \$500,000	49,125	293,868	67,412	201,470	158,900	1,175,889	100,702	683,305	1,865,895	87,275,012	693,229	48,538,125	1,484,949	47,781,069	408,701	7,476,290
\$500,000 under \$1,000,000	28,307	384,148	31,633	162,278	76,757	1,127,559	48,481	638,435	469,068	64,508,123	151,226	18,296,744	365,033	30,889,445	100,218	3,244,382
\$1,000,000 under \$1,500,000	11,759	214,126	11,484	95,823	28,210	546,620	16,530	393,362	117,148	32,652,459	33,792	7,127,206	93,445	14,418,246	23,138	1,695,372
\$1,500,000 under \$2,000,000	6,934	218,899	6,412	54,357	15,785	702,839	9,004	275,828	53,817	24,432,967	13,901	3,845,632	42,497	10,449,648	10,859	897,389
\$2,000,000 under \$5,000,000	13,903	571,274	12,429	194,562	27,825	2,231,716	16,748	934,396	81,668	75,011,901	17,380	7,081,671	64,604	28,983,435	15,408	1,931,369
\$5,000,000 under \$10,000,000	4,974	503,260	4,165	123,529	9,127	1,913,143	5,069	689,502	21,679	55,269,759	3,374	2,493,635	16,763	18,398,800	4,017	1,046,566
\$10,000,000 or more	4,433	2,990,165	3,885	1,003,917	7,418	11,674,816	4,043	3,184,191	14,739	234,002,400	1,575	4,409,901	11,447	72,207,065	2,593	2,551,340
Taxable returns, total	196,947	5,357,702	244,165	2,092,272	620,092	20,223,647	377,719	7,249,599	10,098,964	662,136,175	4,724,583	221,994,625	7,941,116	273,642,839	2,559,747	35,475,973
No adjusted gross income	275	13,725	267	15,893	952	141,268	420	51,180	1,866	3,723,438	1,404	2,189,580	1,484	687,531	530	308,079
\$1 under \$5,000	0	0	0	0	* 2,009	* 2,692	* 2,132	* 1,158	64,170	138,072	9,619	48,398	47,161	95,670	10,932	16,830
\$5,000 under \$10,000	* 3	* 2	0	0	* 1,964	* 339	* 2,012	* 103	75,736	315,485	16,189	54,617	61,464	168,268	10,189	8,831
\$10,000 under \$15,000	0	0	* 2,042	* 489	* 4,167	* 1,654	0	0	75,731	282,967	59,663	1,000,005	65,112	202,785	22,921	124,510
\$15,000 under \$20,000	** 1,002	** 109	* 8	* 509	* 1,000	* 1,928	* 2,147	* 3,978	111,041	412,765	65,269	1,832,438	87,221	300,266	32,704	88,293
\$20,000 under \$25,000	**	**	* 3,304	* 574	* 3,153	* 27	* 1,112	* 462	140,040	500,115	114,226	2,315,440	113,500	293,827	53,698	294,609
\$25,000 under \$30,000	* 2,132	* 2,181	* 4,283	* 5,073	11,564	4,849	* 3,201	* 883	180,456	661,501	124,865	3,041,943	139,987	479,848	50,582	242,567
\$30,000 under \$40,000	* 2,208	* 6,528	* 4,117	* 6,672	5,427	9,357	7,058	6,736	390,085	1,582,074	259,766	6,408,326	305,880	1,077,378	129,586	658,789
\$40,000 under \$50,000	6,166	26,473	* 2,248	* 1,861	12,313	69,786	12,994	21,437	479,209	2,783,445	297,852	8,371,229	386,884	1,926,722	136,276	1,131,359
\$50,000 under \$75,000	11,667	6,338	17,988	18,400	49,301	72,331	29,423	84,747	1,392,103	10,953,151	749,109	24,575,396	1,084,808	6,993,476	407,535	3,356,358
\$75,000 under \$100,000	11,641	18,207	14,400	42,902	47,174	100,157	31,508	89,686	1,435,223	14,234,211	684,168	22,336,847	1,082,197	8,858,174	375,266	2,740,516
\$100,000 under \$200,000	42,694	113,407	58,394	182,187	157,722	485,961	85,630	266,547	3,132,407	54,112,525	1,430,061	58,952,999	2,489,326	30,948,998	765,575	7,782,452
\$200,000 under \$500,000	48,882	291,924	67,153	187,543	158,292	1,155,886	100,276	663,291	1,863,086	86,873,870	691,587	47,861,519	1,482,577	47,554,332	407,893	7,397,798
\$500,000 under \$1,000,000	28,288	383,970	31,612	159,119	76,724	1,113,883	48,439	619,050	468,891	64,428,150	150,913	18,245,426	364,866	30,849,614	100,108	3,222,531
\$1,000,000 or more	41,991	4,494,840	38,350	1,471,049	88,331	17,063,531	51,368	5,440,342	288,922	421,134,406	69,892	24,760,463	228,649	143,205,948	55,952	8,102,452
Nontaxable returns, total	33,324	248,541	35,221	331,567	81,089	1,182,401	53,082	1,357,209	1,963,722	33,008,552	1,472,984	94,882,051	1,585,125	19,727,810	556,817	9,850,326

* Estimate should be used with cau

** Data combined to avoid disclosu

Note: Detail may not add to totals b

Source: IRS, Statistics of Income D

[http://www.irs.gov/uac/SOI-Tax-](http://www.irs.gov/uac/SOI-Tax-Table)

Table 1.4A

Size of adjusted gross income												
	Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	5,284,257	319,968,163	2,072,505	188,861,177	249,025	3,193,519	1,726,935	207,141,383	480,015	10,415,534	9,587,186	67,798,357
No adjusted gross income	354,127	43,120,627	86,989	9,971,786	9,792	208,678	49,544	5,683,159	16,851	1,580,867	168,547	919,859
\$1 under \$5,000	240,518	10,340,789	25,657	391,495	1,891	25,315	28,416	85,358	9,073	191,836	261,095	347,104
\$5,000 under \$10,000	186,684	6,555,821	33,702	314,120	2,770	11,669	28,686	153,650	7,412	136,229	252,820	439,849
\$10,000 under \$15,000	215,349	8,043,443	37,049	239,784	5,348	19,117	22,765	246,100	9,671	65,988	234,620	504,716
\$15,000 under \$20,000	154,471	6,628,429	41,347	331,686	1,752	2,170	18,400	73,336	9,664	83,333	222,796	571,034
\$20,000 under \$25,000	139,256	6,236,562	42,675	380,013	4,814	21,487	22,908	132,295	7,879	48,324	227,078	643,927
\$25,000 under \$30,000	148,175	5,571,232	44,848	343,547	4,891	38,975	30,017	140,083	5,956	152,274	223,329	620,358
\$30,000 under \$40,000	250,466	10,061,666	85,386	888,841	7,211	102,304	40,978	286,285	13,351	167,813	425,944	1,224,836
\$40,000 under \$50,000	266,520	10,433,417	105,011	951,636	3,749	2,743	54,436	389,402	16,207	229,013	461,810	1,463,481
\$50,000 under \$75,000	621,893	28,441,648	240,488	3,677,669	22,259	40,472	137,778	1,066,527	44,674	502,478	1,205,989	4,735,964
\$75,000 under \$100,000	581,958	24,049,675	215,416	3,602,447	15,909	68,208	167,132	929,773	58,094	582,401	1,145,960	5,118,965
\$100,000 under \$200,000	1,211,581	62,178,792	477,107	13,129,414	55,457	269,122	416,655	5,213,666	130,321	1,319,677	2,554,634	15,469,423
\$200,000 under \$500,000	661,606	49,892,807	369,785	22,982,716	61,382	280,417	377,408	10,513,460	89,306	1,387,135	1,534,962	16,496,293
\$500,000 under \$1,000,000	163,049	19,787,765	139,550	19,510,952	25,303	217,481	168,632	11,960,144	35,518	693,060	414,352	7,793,526
\$1,000,000 under \$1,500,000	40,697	7,693,137	44,819	10,681,348	8,406	126,159	55,938	7,656,153	9,972	320,102	104,589	2,604,276
\$1,500,000 under \$2,000,000	16,978	4,323,326	22,846	7,783,278	4,685	69,257	29,808	6,321,503	5,175	317,183	48,427	1,640,062
\$2,000,000 under \$5,000,000	22,912	8,209,074	38,728	22,518,378	8,451	231,772	50,029	24,127,785	7,821	620,576	71,990	3,293,421
\$5,000,000 under \$10,000,000	5,201	3,036,649	12,050	15,705,285	2,598	143,503	15,396	21,648,652	1,885	311,515	18,705	1,561,621
\$10,000,000 or more	2,817	5,363,305	9,052	55,456,781	2,357	1,314,670	12,010	110,514,052	1,186	1,705,729	12,540	2,349,644
Taxable returns, total	3,953,984	226,563,791	1,675,810	175,323,449	218,344	2,754,735	1,506,585	200,525,192	409,625	6,688,150	8,101,020	62,132,717
No adjusted gross income	1,515	2,306,404	1,145	2,356,167	150	21,585	1,439	1,205,786	276	129,895	1,486	50,336
\$1 under \$5,000	8,539	58,768	* 1,000	* 469	0	0	* 5,667	* 8,340	* 3,022	* 6,567	46,935	67,360
\$5,000 under \$10,000	18,497	91,853	* 967	* 66,431	0	0	* 7,118	* 8,822	0	0	53,778	118,031
\$10,000 under \$15,000	44,810	927,667	* 3,408	* 32,138	* 2,042	* 735	* 5,204	* 6,573	* 1,133	* 89	52,904	94,467
\$15,000 under \$20,000	47,325	1,796,455	7,724	22,360	* 7	* 763	* 7,398	* 39,211	* 3,315	* 21,116	75,955	125,117
\$20,000 under \$25,000	77,942	2,150,840	10,269	38,822	* 3,304	* 860	11,017	37,902	* 2,050	* 2,860	112,180	263,293
\$25,000 under \$30,000	99,000	2,998,573	22,929	80,204	* 4,283	* 7,607	19,682	47,226	* 2,625	* 65,399	141,529	326,426
\$30,000 under \$40,000	196,843	6,276,362	51,080	314,356	* 4,111	* 9,971	21,390	73,295	9,945	110,436	321,634	764,276
\$40,000 under \$50,000	228,192	8,000,500	76,347	456,865	* 2,582	* 2,602	37,596	102,686	12,812	86,553	389,766	1,146,956
\$50,000 under \$75,000	566,148	23,944,654	202,035	2,476,437	18,924	26,831	116,275	843,306	39,412	376,378	1,085,775	3,768,758
\$75,000 under \$100,000	556,070	21,888,729	197,468	2,706,870	15,425	64,289	161,009	752,908	55,906	469,964	1,096,333	4,742,910
\$100,000 under \$200,000	1,197,878	58,773,003	465,823	12,410,572	54,554	261,920	404,914	4,861,929	128,621	1,215,997	2,519,576	14,971,399
\$200,000 under \$500,000	659,975	49,188,782	368,714	22,822,218	61,196	260,465	376,193	10,391,164	89,011	1,364,393	1,532,763	16,456,075
\$500,000 under \$1,000,000	162,764	19,729,679	139,470	19,472,465	25,286	213,260	168,561	11,922,670	35,484	687,262	414,233	7,790,706
\$1,000,000 or more	88,485	28,431,523	127,431	112,067,075	26,480	1,883,846	163,123	170,223,374	26,015	2,151,240	256,173	11,446,608
Nontaxable returns, total	1,330,273	93,404,372	396,694	13,537,728	30,681	438,785	220,350	6,616,191	70,389	3,727,384	1,486,165	5,665,640

* Estimate should be used with caution

** Data combined to avoid disclosure

Note: Detail may not add to totals by rounding

Source: IRS, Statistics of Income D

<http://www.irs.gov/uac/SOI-Tax-Table>

Table 1.4A

2013 Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,454,143	6,207,123	11,530,655	504,322,768	9,008,579	20,909,110	5,685,539	55,027,255	5,967,597	232,536,695	2,673,065	195,703,462	5,982,956	38,401,693	3,907,772	41,238,592
No adjusted gross income	25,701	20,941	180,284	14,508,251	542,339	1,426,283	97,058	1,958,954	302,769	26,420,304	252,246	24,034,546	131,771	1,632,694	99,264	2,195,554
\$1 under \$5,000	181,043	135,114	361,094	730,486	375,315	799,053	182,359	176,089	207,819	3,727,676	134,546	3,315,091	202,621	264,107	95,037	454,178
\$5,000 under \$10,000	144,092	122,029	321,316	954,999	322,500	740,219	153,083	170,852	164,896	3,708,625	99,943	3,279,737	171,950	297,097	79,749	551,051
\$10,000 under \$15,000	131,041	173,211	346,293	1,442,910	343,723	753,212	140,335	186,862	176,083	4,125,007	91,774	3,218,519	156,210	258,678	100,792	926,439
\$15,000 under \$20,000	137,970	130,211	314,305	1,445,433	292,863	640,877	124,673	191,088	161,492	4,033,858	83,737	3,539,019	133,531	255,775	94,315	597,908
\$20,000 under \$25,000	102,965	89,048	295,320	1,347,436	270,283	615,731	131,634	187,708	144,087	4,133,972	68,305	3,498,074	137,077	274,464	91,444	697,576
\$25,000 under \$30,000	127,267	178,763	294,568	1,625,688	278,117	612,679	134,052	316,296	155,811	3,784,015	70,305	3,320,865	141,591	435,114	94,265	591,166
\$30,000 under \$40,000	245,156	366,124	595,523	3,025,560	529,107	1,150,945	273,387	532,990	277,332	6,510,720	113,651	5,995,774	287,748	738,943	184,502	725,422
\$40,000 under \$50,000	253,863	347,331	596,975	3,759,106	486,219	1,093,394	269,915	496,425	286,673	6,478,045	102,720	5,569,895	277,157	683,515	205,146	1,083,036
\$50,000 under \$75,000	540,053	869,787	1,595,285	11,115,981	1,141,255	2,621,745	716,363	1,646,906	704,795	16,067,489	283,035	14,657,598	738,947	2,135,407	474,391	1,852,175
\$75,000 under \$100,000	485,854	816,722	1,503,509	14,207,341	1,057,603	2,447,336	715,738	2,099,882	672,149	16,011,096	257,271	13,792,848	741,703	2,461,577	468,390	2,508,973
\$100,000 under \$200,000	799,648	1,763,228	3,003,307	47,090,560	2,052,719	4,731,088	1,526,348	5,386,379	1,449,647	41,166,145	567,417	36,475,982	1,580,807	6,326,350	1,027,135	5,776,275
\$200,000 under \$500,000	248,417	1,007,281	1,551,130	66,464,002	999,075	2,431,825	881,567	7,513,137	895,603	46,302,722	362,096	33,694,294	930,239	7,926,563	638,275	13,807,356
\$500,000 under \$1,000,000	25,840	127,647	359,496	46,215,658	218,042	567,282	213,846	4,688,840	231,718	18,871,928	114,447	16,783,134	226,744	4,612,742	157,821	2,815,946
\$1,000,000 under \$1,500,000	2,942	26,553	88,596	23,937,673	47,559	131,083	51,466	2,499,891	59,005	6,857,401	30,501	5,914,236	53,082	2,060,523	40,516	1,176,918
\$1,500,000 under \$2,000,000	1,068	12,800	39,007	16,953,491	19,198	53,384	22,605	1,581,698	25,940	4,038,978	13,780	3,576,197	23,140	1,149,007	17,970	672,420
\$2,000,000 under \$5,000,000	1,009	13,575	59,193	53,015,967	25,148	71,403	35,329	5,156,238	37,611	8,868,615	19,927	6,979,456	34,907	2,832,389	27,203	1,989,964
\$5,000,000 under \$10,000,000	175	4,618	15,279	38,702,006	5,113	14,685	9,382	3,430,442	8,885	4,132,938	4,747	3,285,914	5,592	1,478,277	6,910	779,489
\$10,000,000 or more	39	2,140	10,173	157,780,220	2,402	6,887	6,398	16,806,577	5,282	7,297,161	2,617	4,772,280	5,140	2,578,471	4,647	2,022,743
Taxable returns, total	2,877,584	5,436,384	9,583,971	475,751,792	6,830,892	15,793,305	4,838,080	51,444,435	4,706,365	173,835,649	1,880,793	143,644,502	5,009,286	34,167,080	3,285,422	34,178,121
No adjusted gross income	* 215	* 36	1,613	3,303,490	2,717	7,748	834	315,890	1,450	1,104,406	1,153	1,026,613	992	134,572	605	81,773
\$1 under \$5,000	30,484	34,339	72,091	146,787	6,389	9,129	36,084	33,813	15,127	30,905	* 5,156	* 28,276	35,079	35,591	11,539	4,193
\$5,000 under \$10,000	43,752	44,027	76,051	312,163	15,706	30,188	40,981	42,854	14,075	45,525	9,278	50,911	43,108	53,509	* 6,952	* 1,721
\$10,000 under \$15,000	56,003	55,259	87,975	308,314	79,969	178,425	51,554	57,218	37,047	609,732	18,593	538,884	50,808	65,867	20,372	67,680
\$15,000 under \$20,000	73,844	49,123	138,220	359,053	115,379	245,313	53,892	71,753	63,066	956,884	26,885	733,781	51,192	75,527	41,426	226,428
\$20,000 under \$25,000	68,817	52,937	144,434	369,772	151,525	338,308	65,851	92,487	74,643	1,613,199	34,893	1,433,687	69,187	122,259	45,253	199,346
\$25,000 under \$30,000	88,955	97,246	180,610	530,084	196,460	427,550	83,984	151,041	100,022	2,053,914	43,085	1,697,642	89,772	180,167	58,990	381,655
\$30,000 under \$40,000	206,999	214,366	425,661	1,588,476	424,682	911,048	203,539	357,899	202,005	3,494,583	72,557	3,153,404	213,895	438,318	137,840	430,072
\$40,000 under \$50,000	233,265	331,427	494,946	2,377,400	402,725	911,409	228,882	308,928	236,859	4,494,927	81,711	3,748,825	231,928	397,302	173,077	817,604
\$50,000 under \$75,000	514,938	803,061	1,448,674	8,377,687	1,064,745	2,430,140	658,714	1,427,393	638,081	13,091,907	245,232	11,950,832	675,135	1,831,125	439,308	1,540,345
\$75,000 under \$100,000	482,555	800,203	1,435,456	11,739,474	1,023,543	2,357,043	691,176	1,888,417	639,475	13,996,127	242,938	12,272,036	716,263	2,248,238	448,682	2,104,595
\$100,000 under \$200,000	798,478	1,761,814	2,958,555	44,031,901	2,034,108	4,680,106	1,503,645	5,112,463	1,423,534	37,800,898	553,127	33,673,333	1,552,128	6,012,028	1,009,728	5,201,060
\$200,000 under \$500,000	248,274	1,006,035	1,548,394	66,121,544	996,253	2,424,282	880,137	7,472,359	893,126	45,599,756	360,587	33,127,133	928,528	7,881,123	636,881	13,678,571
\$500,000 under \$1,000,000	25,781	126,828	359,233	46,139,932	217,539	565,929	213,679	4,674,078	231,347	17,852,613	114,189	15,777,214	226,547	4,604,498	157,634	2,805,553
\$1,000,000 or more	5,224	59,683	212,059	290,045,715	99,153	276,687	125,048	29,437,840	136,506	31,090,272	71,411	24,431,930	124,724	10,086,956	97,135	6,637,525
Nontaxable returns, total	576,559	770,738	1,946,684	28,570,976	2,177,687	5,115,805	847,538	3,582,819	1,261,233	58,701,046	792,272	52,058,960	973,670	4,234,613	622,350	7,060,470

* 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 1.4A

Sales of capital assets reported on Form 1040, Schedule D																
Size of adjusted gross income	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	236,839	4,145,709	353,381	2,565,389	790,848	26,055,151	454,644	6,604,551	11,139,230	484,599,381	7,500,237	353,794,878	9,159,725	232,641,286	3,728,968	54,838,528
No adjusted gross income	7,827	216,529	11,571	280,642	25,392	1,327,510	20,335	1,127,340	190,823	15,310,174	465,967	46,090,452	195,259	6,261,567	133,064	5,994,385
\$1 under \$5,000	4,595	1,082	9,377	21,003	8,185	4,918	6,930	31,422	335,427	749,261	321,711	8,512,366	281,081	730,812	121,045	1,157,304
\$5,000 under \$10,000	4,685	3,009	5,038	8,421	11,718	29,350	8,493	28,019	315,099	977,869	284,387	7,901,066	283,032	1,065,792	119,069	841,213
\$10,000 under \$15,000	2,851	980	5,520	17,270	11,545	10,747	8,989	46,323	340,561	1,425,659	298,239	8,982,856	280,990	1,133,637	135,385	1,039,927
\$15,000 under \$20,000	3,607	3,521	2,434	2,016	12,232	65,468	6,858	28,592	310,177	1,415,311	237,748	7,449,202	260,996	1,074,047	101,739	791,962
\$20,000 under \$25,000	4,604	8,032	4,694	6,577	9,930	5,500	7,174	32,032	287,347	1,375,580	226,723	6,820,159	229,531	914,578	93,891	640,237
\$25,000 under \$30,000	1,560	382	3,459	1,642	10,235	18,212	6,093	7,754	278,392	1,723,433	220,185	7,276,382	222,472	1,248,560	119,547	1,365,802
\$30,000 under \$40,000	5,105	3,436	5,424	4,244	24,615	33,390	15,349	28,058	569,663	2,999,151	435,422	13,408,174	443,811	2,115,163	203,711	1,840,053
\$40,000 under \$50,000	6,918	2,126	12,342	22,825	24,750	33,977	14,357	25,482	589,248	3,910,607	389,610	11,913,286	469,748	2,798,026	183,607	1,238,252
\$50,000 under \$75,000	22,737	35,070	27,804	59,722	73,501	102,724	38,260	124,288	1,523,712	10,822,916	954,823	33,318,801	1,252,488	7,541,292	481,240	3,863,326
\$75,000 under \$100,000	13,153	33,716	34,699	121,123	73,643	154,980	36,272	138,542	1,440,405	13,784,757	908,171	29,110,141	1,155,279	10,036,860	503,235	4,196,760
\$100,000 under \$200,000	54,099	117,530	79,556	145,388	178,903	632,136	101,038	458,136	2,849,888	46,565,455	1,696,772	69,010,508	2,347,689	30,178,283	913,988	11,599,836
\$200,000 under \$500,000	54,305	271,808	72,895	218,950	164,824	1,556,230	104,161	823,585	1,518,796	65,289,082	800,004	54,856,505	1,248,230	38,238,716	456,361	8,062,115
\$500,000 under \$1,000,000	22,368	213,218	35,241	149,324	77,568	1,260,615	42,246	521,258	367,277	45,785,163	179,779	20,444,866	307,675	24,221,304	104,837	3,653,221
\$1,000,000 under \$1,500,000	8,872	180,046	13,770	113,841	28,053	934,357	14,217	327,440	91,814	23,451,242	39,673	7,872,638	75,603	11,416,876	25,401	1,698,017
\$1,500,000 under \$2,000,000	4,727	146,976	7,127	78,907	14,348	771,886	6,805	197,623	41,125	16,607,850	15,424	4,033,474	33,693	7,637,747	10,894	883,539
\$2,000,000 under \$5,000,000	9,177	460,786	13,946	221,186	26,455	2,954,728	11,507	769,675	62,588	50,842,401	19,815	8,117,340	51,047	20,876,436	15,592	2,388,449
\$5,000,000 under \$10,000,000	3,147	353,489	4,531	180,810	8,331	2,269,769	3,281	543,818	16,203	36,963,842	3,962	3,375,813	12,814	13,080,041	3,930	1,205,214
\$10,000,000 or more	2,502	2,093,974	3,954	911,497	6,620	13,888,656	2,278	1,345,164	10,685	144,599,628	1,822	5,300,849	8,288	52,071,547	2,431	2,378,917
Taxable returns, total	197,323	3,879,770	301,963	2,110,204	688,721	24,553,049	383,790	5,058,285	9,215,303	454,235,931	5,658,003	253,702,161	7,509,185	214,532,651	3,006,166	42,320,803
No adjusted gross income	198	12,266	311	13,318	721	234,950	377	48,599	1,683	3,229,845	2,350	1,880,068	1,307	778,188	440	172,656
\$1 under \$5,000	* 1,005	* 2	0	0	* 1,005	* 41	* 1,990	* 256	63,578	117,721	8,873	62,329	43,737	92,241	9,225	27,905
\$5,000 under \$10,000	* 3	* 7	* 936	* 12	* 3,993	* 568	* 135	* 4,111	71,071	294,291	15,706	124,504	64,129	203,387	7,979	12,231
\$10,000 under \$15,000	* 992	* 52	* 313	* 8,134	7,433	725	* 2,529	* 4,459	78,825	264,000	72,914	1,555,745	74,129	261,126	35,029	165,403
\$15,000 under \$20,000	* 2,374	* 216	* 584	* 76	* 6,998	* 1,199	* 2,643	* 1,786	131,499	324,993	89,093	1,711,684	102,710	278,005	36,269	86,828
\$20,000 under \$25,000	* 1,015	* 878	* 1,314	* 3,409	* 4,331	* 1,071	* 4,124	* 8,479	143,034	367,991	127,640	3,066,245	112,053	254,137	54,005	348,771
\$25,000 under \$30,000	* 1,032	* 174	* 1,108	* 229	5,272	3,913	6,065	7,600	171,133	542,765	157,215	4,332,652	134,780	422,016	83,808	760,268
\$30,000 under \$40,000	* 954	* 900	3,752	242	16,427	12,780	9,388	4,965	408,753	1,455,216	352,118	8,621,513	316,914	1,100,690	165,766	1,260,764
\$40,000 under \$50,000	* 3,122	* 743	10,805	20,792	18,836	15,318	9,884	12,141	485,691	2,473,257	321,411	8,492,919	387,245	1,959,355	153,687	914,739
\$50,000 under \$75,000	17,537	23,720	23,405	52,381	59,091	73,736	33,656	49,538	1,381,023	7,935,079	892,384	29,628,390	1,134,106	5,908,635	448,573	3,572,810
\$75,000 under \$100,000	11,938	18,220	32,077	23,185	64,908	88,479	31,952	62,830	1,370,614	11,114,542	879,144	25,411,049	1,096,551	8,017,622	489,195	3,716,403
\$100,000 under \$200,000	52,360	110,130	76,384	120,134	174,447	555,727	97,082	371,794	2,803,313	43,419,389	1,681,517	66,023,107	2,307,208	28,301,671	904,135	11,181,999
\$200,000 under \$500,000	54,063	264,826	72,498	213,962	164,034	1,534,402	103,719	788,083	1,515,864	64,857,201	797,772	54,170,399	1,245,623	37,982,321	455,244	7,967,247
\$500,000 under \$1,000,000	22,336	213,092	35,190	148,695	77,492	1,245,872	42,192	510,534	367,011	45,703,267	179,370	20,165,014	307,427	24,175,692	104,668	3,606,767
\$1,000,000 or more	28,393	3,234,545	43,287	1,505,636	83,733	20,784,267	38,051	3,183,109	222,211	272,136,373	80,497	28,456,543	181,266	104,797,564	58,144	8,526,011
Nontaxable returns, total	39,516	265,939	51,418	455,184	102,128	1,502,102	70,855	1,546,266	1,923,928	30,363,450	1,842,234	100,092,717	1,650,540	18,108,634	722,802	12,517,725

* Estimate should be used with cau

Note: Detail may not add to totals b

Source: IRS, Statistics of Income D

[http://www.irs.gov/uac/SOI-Tax-](http://www.irs.gov/uac/SOI-Tax-Table)

Table 1.4A

Size of adjusted gross income												
	Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,239,027	346,221,225	2,024,745	131,401,145	315,941	3,228,460	1,568,917	142,875,867	615,033	10,393,093	9,391,259	38,566,782
No adjusted gross income	420,690	43,127,432	84,199	8,763,948	10,734	348,743	51,600	5,104,232	26,062	2,141,208	200,825	701,464
\$1 under \$5,000	278,453	7,708,702	26,961	176,248	10,346	31,443	19,302	65,929	9,239	82,934	291,276	244,289
\$5,000 under \$10,000	247,785	7,686,346	40,571	206,015	4,985	12,578	27,132	102,031	18,272	107,489	251,640	350,591
\$10,000 under \$15,000	248,064	8,432,534	43,577	414,318	4,320	23,124	29,374	115,632	13,026	122,145	287,077	396,945
\$15,000 under \$20,000	195,937	7,110,494	46,755	412,512	2,431	3,008	25,205	114,695	12,522	164,709	230,743	435,027
\$20,000 under \$25,000	196,091	6,750,765	43,549	416,150	5,676	9,861	17,961	134,576	8,073	50,789	235,416	541,770
\$25,000 under \$30,000	167,727	6,495,033	51,720	532,512	2,438	815	24,352	125,738	15,516	28,881	222,022	430,771
\$30,000 under \$40,000	349,740	12,535,419	92,646	1,094,637	5,388	6,402	54,561	336,569	25,985	576,682	477,469	1,003,164
\$40,000 under \$50,000	313,949	11,609,688	96,231	808,198	12,344	33,712	46,317	362,488	26,693	279,482	462,028	1,189,741
\$50,000 under \$75,000	752,333	32,275,482	217,900	2,672,112	25,686	86,778	150,026	867,589	63,340	444,595	1,257,739	3,093,303
\$75,000 under \$100,000	690,039	28,372,047	239,223	3,524,796	34,954	179,599	163,088	1,004,737	62,482	400,088	1,190,073	3,256,717
\$100,000 under \$200,000	1,370,432	65,955,639	484,850	12,385,250	74,629	206,068	390,819	4,962,846	152,280	1,394,274	2,366,640	9,184,385
\$200,000 under \$500,000	734,944	55,614,746	349,051	20,685,585	62,014	307,586	307,523	8,848,111	113,156	1,542,411	1,347,493	8,186,990
\$500,000 under \$1,000,000	182,307	21,902,356	111,562	14,584,186	29,462	201,504	135,542	9,175,044	39,344	712,231	358,524	3,829,074
\$1,000,000 under \$1,500,000	41,824	8,350,420	35,334	7,670,521	10,406	134,392	43,981	5,631,702	12,391	346,839	89,821	1,389,174
\$1,500,000 under \$2,000,000	17,201	4,362,049	17,023	4,916,143	5,255	97,103	22,417	4,795,849	5,291	250,813	39,410	818,141
\$2,000,000 under \$5,000,000	23,653	8,612,722	29,001	14,555,449	9,452	268,913	39,087	17,599,705	8,204	691,443	59,039	1,654,580
\$5,000,000 under \$10,000,000	5,223	3,675,492	8,422	10,076,030	2,984	218,725	11,669	15,172,389	2,056	382,454	14,744	741,453
\$10,000,000 or more	2,633	5,643,859	6,171	27,506,534	2,436	1,058,106	8,963	68,356,006	1,103	673,626	9,280	1,119,201
Taxable returns, total	4,617,322	250,777,451	1,617,075	117,894,223	266,787	2,609,750	1,336,699	136,250,359	498,517	6,930,021	7,789,416	34,494,144
No adjusted gross income	2,487	1,900,570	1,278	2,000,565	181	16,084	1,126	833,937	372	208,406	1,308	34,804
\$1 under \$5,000	10,497	50,111	* 3,599	* 58	0	0	* 5,126	* 7,724	0	0	42,144	33,385
\$5,000 under \$10,000	16,855	138,236	* 1,016	* 9,826	* 18	* 18	* 5,106	* 42,397	* 8	* 1,108	46,443	65,771
\$10,000 under \$15,000	56,205	1,469,167	6,136	18,372	* 104	* 8	9,710	25,976	* 2,035	* 17,303	60,934	54,662
\$15,000 under \$20,000	67,929	1,722,982	12,619	67,398	* 584	* 115	13,956	10,931	* 5,476	* 78,309	95,447	145,209
\$20,000 under \$25,000	103,309	2,935,684	15,097	50,003	* 2,296	* 5,115	7,507	34,802	* 3,975	* 1,151	118,445	253,525
\$25,000 under \$30,000	115,259	3,851,948	23,905	155,248	* 1,069	* 158	11,251	40,649	10,770	15,402	153,378	219,976
\$30,000 under \$40,000	268,153	7,928,035	57,808	242,724	3,752	363	33,867	126,313	16,847	124,133	363,904	677,272
\$40,000 under \$50,000	256,331	8,290,774	67,998	311,141	10,829	30,731	29,118	208,194	21,007	86,879	387,573	824,770
\$50,000 under \$75,000	700,634	28,459,491	184,256	1,698,044	22,334	75,969	127,058	479,665	52,979	265,743	1,141,284	2,594,359
\$75,000 under \$100,000	667,238	24,666,015	218,204	2,611,575	31,470	33,093	148,379	772,367	56,029	281,671	1,136,624	2,999,110
\$100,000 under \$200,000	1,347,305	62,585,217	470,029	11,069,095	71,576	169,433	376,885	4,354,319	147,951	1,285,331	2,326,373	8,893,178
\$200,000 under \$500,000	732,826	54,866,464	347,844	20,492,063	61,721	301,282	306,179	8,717,386	112,773	1,525,424	1,345,071	8,155,450
\$500,000 under \$1,000,000	181,950	21,625,266	111,423	14,540,014	29,430	200,906	135,415	9,135,583	39,293	706,953	358,325	3,826,855
\$1,000,000 or more	90,344	30,287,489	95,862	64,628,096	30,504	1,776,474	126,016	111,460,118	29,001	2,332,207	212,163	5,715,817
Nontaxable returns, total	1,621,705	95,443,774	407,671	13,506,922	49,154	618,710	232,219	6,625,508	116,515	3,463,072	1,601,842	4,072,638

* Estimate should be used with caution.

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

Source: IRS, Statistics of Income D-1000.

<http://www.irs.gov/uac/SOI-Tax-Table>

Table 1.4A

2012 Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2,479,539	2,216,531	9,761,666	644,856,734	10,479,764	24,186,446	5,173,576	42,407,627	6,199,316	243,353,260	3,119,661	212,423,683	5,649,218	29,858,389	3,844,072	34,824,541
No adjusted gross income	21,092	8,590	145,954	14,428,895	654,420	1,698,801	86,316	1,465,126	371,827	28,362,851	301,828	25,330,808	136,614	1,162,455	128,260	2,900,204
\$1 under \$5,000	139,823	53,846	321,771	599,710	451,499	911,128	166,835	127,111	247,166	4,842,762	169,742	3,648,979	189,851	179,545	114,939	1,231,098
\$5,000 under \$10,000	107,818	70,187	266,748	630,108	388,979	879,207	129,481	232,276	187,389	3,853,315	113,980	3,378,270	142,410	271,593	95,170	489,116
\$10,000 under \$15,000	113,721	53,595	299,076	748,177	398,994	900,166	139,920	163,439	178,116	3,419,332	98,216	2,834,093	157,042	216,069	100,674	636,089
\$15,000 under \$20,000	89,825	52,388	299,755	1,279,980	309,649	734,811	127,356	177,426	148,887	3,940,676	81,164	3,614,666	137,164	247,801	88,306	378,579
\$20,000 under \$25,000	91,400	64,016	298,077	1,432,750	348,097	788,896	154,558	259,006	172,001	3,826,110	79,832	3,360,218	163,975	350,739	104,747	561,170
\$25,000 under \$30,000	82,903	45,737	270,177	1,100,583	319,742	707,355	129,357	133,725	153,143	5,584,436	77,685	3,540,292	137,401	146,411	94,263	2,073,852
\$30,000 under \$40,000	186,750	130,635	520,044	2,512,381	587,411	1,352,215	251,283	399,266	303,268	7,620,863	134,942	6,630,742	265,107	476,613	195,984	1,083,035
\$40,000 under \$50,000	151,717	105,962	539,717	3,081,809	572,506	1,278,055	255,690	364,705	308,808	5,911,795	128,937	5,231,310	276,368	451,557	208,180	772,693
\$50,000 under \$75,000	398,588	437,648	1,333,465	8,891,564	1,349,913	3,050,597	701,424	1,190,880	702,360	19,073,956	313,185	15,129,978	737,582	1,461,178	442,881	4,121,700
\$75,000 under \$100,000	340,822	317,227	1,200,181	10,748,796	1,227,117	2,780,738	628,535	1,374,844	657,707	16,250,759	296,733	14,284,700	669,249	1,531,005	424,808	2,126,060
\$100,000 under \$200,000	553,646	539,115	2,471,413	35,353,539	2,374,228	5,363,662	1,353,073	3,852,887	1,477,541	42,591,083	643,774	38,203,463	1,462,229	4,863,079	1,005,382	5,639,699
\$200,000 under \$250,000	78,607	120,646	461,858	13,267,372	435,990	1,018,670	268,776	1,413,958	324,590	12,121,083	146,663	10,968,757	301,878	1,652,653	218,310	1,449,339
\$250,000 under \$500,000	97,966	160,455	784,283	45,081,406	693,622	1,725,888	468,068	4,029,828	567,024	27,774,546	290,150	25,204,000	517,498	4,127,148	373,956	3,383,926
\$500,000 under \$1,000,000	20,221	34,526	318,548	50,833,277	242,703	648,225	182,730	3,103,181	236,009	19,799,445	139,288	18,137,444	210,016	3,247,343	145,326	2,433,372
\$1,000,000 under \$1,500,000	2,538	10,960	89,849	31,555,733	58,428	159,467	51,493	1,804,562	67,032	8,320,784	41,160	7,416,064	58,807	1,520,092	41,959	1,170,886
\$1,500,000 under \$2,000,000	925	3,970	41,012	22,251,623	23,896	67,385	23,014	1,309,742	30,105	4,932,690	19,361	4,459,703	26,185	1,027,049	18,266	551,610
\$2,000,000 under \$5,000,000	993	5,365	66,558	75,234,491	32,420	92,099	37,144	4,036,651	46,289	10,539,214	29,865	9,337,197	40,996	2,454,330	29,008	1,456,913
\$5,000,000 under \$10,000,000	154	1,422	19,168	60,547,450	6,835	19,583	10,483	3,006,882	12,281	5,516,715	8,148	4,807,734	11,208	1,374,062	8,060	692,990
\$10,000,000 or more	31	241	14,013	265,295,090	3,316	9,497	8,042	13,962,130	7,772	9,070,844	5,009	6,905,264	7,636	3,097,667	5,593	1,672,210
Taxable returns, total	2,030,930	1,916,811	8,084,168	618,538,416	7,949,300	18,154,276	4,390,618	39,579,696	4,817,884	177,968,055	2,201,642	158,150,609	4,726,946	26,811,464	3,180,145	23,413,993
No adjusted gross income	* 11	* 75	1,396	3,694,676	2,141	5,620	636	318,930	1,987	1,778,851	1,588	1,529,126	870	108,990	770	208,964
\$1 under \$5,000	22,976	16,758	51,165	109,671	15,262	25,957	33,203	42,329	10,076	22,081	* 5,697	* 21,098	33,712	46,272	7,572	4,968
\$5,000 under \$10,000	18,894	8,219	59,986	142,096	37,053	55,895	29,625	29,442	20,107	40,112	7,155	33,323	28,591	22,410	10,881	7,453
\$10,000 under \$15,000	42,902	13,783	92,096	225,194	115,265	242,319	53,359	70,797	44,447	643,464	20,094	501,597	53,224	68,118	29,150	141,445
\$15,000 under \$20,000	48,810	19,527	139,365	322,386	130,530	285,526	63,517	33,605	63,467	972,733	29,084	907,511	64,534	45,479	40,158	76,505
\$20,000 under \$25,000	60,286	24,494	145,830	386,461	189,849	415,046	80,853	157,453	90,223	1,455,993	35,607	1,366,084	78,777	188,615	59,013	121,843
\$25,000 under \$30,000	63,604	29,566	184,792	501,172	217,289	463,338	97,043	106,337	94,727	1,862,107	44,795	1,717,420	97,082	103,942	61,494	158,149
\$30,000 under \$40,000	155,902	90,983	381,340	1,177,408	469,425	1,060,509	194,679	254,894	226,630	4,803,388	98,850	4,140,808	203,693	297,054	144,440	731,249
\$40,000 under \$50,000	137,837	91,928	442,449	1,619,703	488,735	1,080,154	213,040	223,698	255,436	4,278,241	106,105	3,798,289	233,621	329,261	172,664	577,594
\$50,000 under \$75,000	387,249	431,978	1,211,224	6,357,996	1,248,766	2,801,223	633,298	1,040,256	640,642	12,865,449	268,761	11,482,788	666,763	1,248,810	414,630	1,537,556
\$75,000 under \$100,000	339,523	316,489	1,149,756	9,226,525	1,194,444	2,702,025	603,542	1,222,232	634,410	14,009,131	279,970	12,199,961	648,277	1,390,065	411,579	1,913,337
\$100,000 under \$200,000	551,868	538,661	2,435,753	33,267,119	2,349,982	5,293,528	1,341,541	3,700,846	1,450,370	38,978,610	628,286	34,795,157	1,447,675	4,653,250	990,416	5,333,541
\$200,000 under \$500,000	176,288	280,437	1,241,378	57,545,538	1,124,683	2,731,501	734,226	5,336,875	887,376	38,790,116	433,850	35,185,703	816,242	5,698,361	589,975	4,721,655
\$500,000 under \$1,000,000	20,154	34,413	317,704	50,547,722	241,618	645,373	182,249	3,070,003	235,124	19,515,700	138,685	17,890,139	209,419	3,221,195	144,861	2,390,161
\$1,000,000 or more	4,626	19,499	229,935	453,414,748	124,259	346,262	129,806	23,972,000	162,861	37,952,078	103,114	32,581,606	144,465	9,389,642	102,543	5,489,572
Nontaxable returns, total	448,608	299,720	1,677,498	26,318,318	2,530,463	6,032,171	782,958	2,827,930	1,381,432	65,385,205	918,019	54,273,074	922,272	3,046,925	663,927	11,410,547

* 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

Sales of capital assets reported on Form 1040, Schedule D																
Size of adjusted gross income	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	307,326	4,019,012	321,878	1,596,731	754,631	20,575,971	456,311	6,554,186	9,387,727	637,405,965	8,784,456	379,475,979	8,221,887	316,685,526	4,200,708	60,658,149
No adjusted gross income	12,343	226,100	14,065	151,627	26,475	1,093,516	19,647	997,158	166,954	15,602,417	562,085	45,058,831	177,097	6,185,709	183,462	6,578,685
\$1 under \$5,000	10,210	8,279	4,860	1,763	13,827	21,446	8,433	43,079	306,899	634,814	393,129	8,763,714	290,972	784,823	169,130	914,081
\$5,000 under \$10,000	9,286	13,768	4,735	2,440	12,144	10,541	6,495	47,115	265,465	686,341	339,073	9,650,121	251,047	708,993	141,102	1,236,394
\$10,000 under \$15,000	5,965	13,776	4,514	2,985	12,651	7,568	4,981	20,139	292,669	775,447	346,057	9,489,372	252,912	753,309	147,758	1,020,878
\$15,000 under \$20,000	4,614	8,252	4,129	18,059	11,257	37,077	7,430	45,077	276,434	1,353,460	265,664	8,257,114	230,848	1,167,415	112,683	675,722
\$20,000 under \$25,000	6,726	3,701	3,402	4,246	15,637	9,869	7,845	5,780	273,498	1,538,099	301,190	8,890,841	219,992	1,256,864	132,755	916,456
\$25,000 under \$30,000	5,559	13,734	2,244	2,515	14,081	20,513	5,412	14,710	250,047	1,113,016	266,211	6,750,496	212,862	922,979	129,194	826,288
\$30,000 under \$40,000	9,151	5,712	9,992	9,603	19,523	50,820	14,753	31,363	470,407	2,525,616	499,193	14,224,696	399,504	2,527,391	241,755	1,821,575
\$40,000 under \$50,000	11,274	4,604	9,963	12,649	20,898	41,199	13,077	27,799	516,814	3,061,457	472,921	14,620,057	422,829	2,328,475	225,520	2,082,625
\$50,000 under \$75,000	23,324	18,645	25,039	29,908	62,731	139,519	43,399	220,832	1,270,518	8,836,880	1,147,025	38,282,902	1,112,367	6,921,541	589,126	7,422,213
\$75,000 under \$100,000	29,057	61,876	23,847	45,523	72,618	158,959	38,238	171,473	1,116,058	10,678,730	1,045,269	30,581,584	921,048	7,946,330	528,444	4,391,759
\$100,000 under \$200,000	68,007	122,942	65,613	70,675	164,891	631,725	103,081	442,105	2,365,396	35,382,589	1,926,311	68,991,930	2,097,665	26,245,832	980,330	9,229,771
\$200,000 under \$250,000	12,438	66,420	18,615	66,630	39,675	225,218	29,790	166,691	452,230	13,249,955	351,869	17,332,852	411,098	8,969,497	170,689	2,895,380
\$250,000 under \$500,000	42,193	253,308	49,011	89,314	110,497	960,185	65,753	408,119	789,364	45,604,231	565,937	39,422,277	714,798	29,431,128	283,363	6,100,661
\$500,000 under \$1,000,000	25,073	231,774	33,978	133,535	69,575	985,661	43,020	456,827	332,035	51,871,552	200,089	24,810,395	294,915	29,164,032	102,755	5,282,659
\$1,000,000 under \$1,500,000	10,197	164,361	14,044	60,664	27,844	777,035	14,907	330,096	94,227	31,864,508	48,073	8,853,015	83,116	16,468,313	26,437	1,624,228
\$1,500,000 under \$2,000,000	5,299	115,007	7,565	40,452	14,989	569,676	8,101	282,915	43,713	22,327,144	19,704	4,860,685	38,745	11,454,631	11,339	1,061,090
\$2,000,000 under \$5,000,000	10,103	402,580	15,477	160,882	28,007	2,288,450	13,868	692,930	70,221	74,847,180	26,571	10,251,250	60,867	35,067,018	17,534	2,142,266
\$5,000,000 under \$10,000,000	3,505	357,758	5,537	144,706	9,198	1,907,174	4,648	503,397	20,197	59,550,188	5,456	4,147,075	17,167	25,502,900	4,430	1,236,646
\$10,000,000 or more	3,004	1,926,414	5,248	548,557	8,113	10,639,818	3,431	1,646,582	14,581	255,902,340	2,628	6,236,773	12,039	102,878,345	2,904	3,198,773
Taxable returns, total	250,122	3,643,466	274,231	1,386,516	642,033	19,270,779	389,350	5,163,085	7,737,111	608,778,956	6,607,383	272,389,786	6,735,185	298,719,109	3,312,814	47,234,678
No adjusted gross income	175	18,286	335	11,511	592	254,981	302	92,578	1,490	3,682,903	1,519	2,113,101	1,055	767,805	590	269,144
\$1 under \$5,000	* 999	* 13	* 517	* 143	* 2,507	* 175	* 6	* 3	44,204	99,235	14,268	144,700	38,644	63,853	11,262	55,382
\$5,000 under \$10,000	* 2,077	* 179	* 994	* 2	* 3,161	* 7,733	* 1,280	* 215	52,015	122,925	34,056	204,057	42,729	98,489	19,338	33,072
\$10,000 under \$15,000	* 2,546	* 9,626	* 2,095	* 1,791	* 3,621	* 2,952	* 759	* 8,530	84,407	176,469	100,345	1,825,841	66,728	126,090	42,316	256,351
\$15,000 under \$20,000	** 5,204	** 2,510	** 563	** 1,245	* 7,121	* 7,579	* 3,882	* 7,291	124,821	334,225	113,091	2,413,100	100,761	271,415	52,542	236,862
\$20,000 under \$25,000	**	**	**	**	8,469	3,552	6,109	4,924	131,695	303,532	160,246	3,698,236	110,176	282,316	69,407	362,307
\$25,000 under \$30,000	* 4,107	* 9,617	* 141	* 31	9,306	16,131	* 3,720	* 9,861	167,126	481,323	179,228	3,780,027	137,109	380,215	88,932	517,853
\$30,000 under \$40,000	* 5,332	* 4,159	6,005	5,101	16,211	41,135	7,788	13,684	342,845	1,158,865	399,546	9,556,527	289,279	1,191,445	187,105	1,176,311
\$40,000 under \$50,000	6,150	2,053	7,630	8,873	13,020	6,270	7,357	7,372	424,518	1,579,112	407,969	10,802,726	356,940	1,409,179	190,151	1,618,626
\$50,000 under \$75,000	19,834	13,064	22,735	25,232	51,194	87,926	39,546	129,418	1,159,630	6,254,553	1,056,819	32,110,703	1,017,150	5,424,752	543,888	6,699,254
\$75,000 under \$100,000	26,498	15,774	22,193	42,561	61,718	108,388	35,473	145,267	1,065,585	8,987,242	1,019,042	27,314,936	880,909	6,611,607	517,242	4,150,837
\$100,000 under \$200,000	66,181	105,899	62,423	61,977	159,195	535,135	100,758	381,373	2,328,856	33,042,733	1,906,265	65,266,673	2,067,165	24,641,735	973,228	8,678,528
\$200,000 under \$500,000	54,124	302,201	66,995	152,294	148,647	1,124,498	94,752	518,650	1,236,534	57,946,547	913,868	54,796,738	1,121,115	37,823,154	452,097	8,795,032
\$500,000 under \$1,000,000	24,933	225,268	33,855	132,654	69,339	965,529	42,835	444,871	331,152	51,578,237	199,203	24,413,201	294,092	28,972,631	102,335	5,226,424
\$1,000,000 or more	31,963	2,934,815	47,752	943,104	87,931	16,108,794	44,782	3,399,048	242,234	443,031,055	101,918	33,949,219	211,332	190,654,424	62,382	9,158,694
Nontaxable returns, total	57,204	375,546	47,647	210,215	112,598	1,305,192	66,961	1,391,101	1,650,615	28,627,009	2,177,074	107,086,193	1,486,702	17,966,417	887,894	13,423,471

* Estimate should be used with cau

Note: Detail may not add to totals b

Source: IRS, Statistics of Income D

<http://www.irs.gov/uac/SOI-Tax->

Table 1.4

Size of adjusted gross income	Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,971,435	369,510,303	2,036,695	166,227,473	283,371	2,078,989	1,504,861	202,064,315	575,943	10,412,598	7,932,852	15,612,711
No adjusted gross income	489,997	41,664,426	86,228	9,366,058	11,923	202,688	50,391	5,405,112	29,602	2,268,365	211,225	300,871
\$1 under \$5,000	317,026	8,383,235	37,469	324,873	4,825	2,506	23,837	44,242	14,614	117,756	256,965	134,739
\$5,000 under \$10,000	267,931	8,859,690	34,095	255,543	3,727	3,805	31,441	81,787	11,697	63,270	234,828	153,056
\$10,000 under \$15,000	278,463	8,871,219	41,975	209,574	4,481	3,380	24,713	66,025	7,315	52,255	244,688	204,898
\$15,000 under \$20,000	208,371	8,063,920	52,484	557,144	4,227	83,963	22,108	111,453	7,736	131,988	209,375	215,928
\$20,000 under \$25,000	227,335	8,403,608	70,930	618,787	4,725	24,050	27,069	79,263	11,969	168,933	218,620	205,391
\$25,000 under \$30,000	184,870	6,262,574	51,068	326,892	3,249	3,710	22,157	132,500	11,959	139,160	198,784	211,881
\$30,000 under \$40,000	374,069	13,378,250	91,016	639,690	10,982	14,013	42,641	228,333	14,214	276,209	378,850	395,552
\$40,000 under \$50,000	369,717	13,257,884	98,797	893,623	10,808	18,552	50,061	370,359	23,690	200,381	426,154	408,385
\$50,000 under \$75,000	823,403	33,076,978	236,741	2,811,633	24,047	78,555	141,572	800,066	58,117	527,631	1,007,661	1,126,117
\$75,000 under \$100,000	778,576	28,828,945	231,908	3,439,600	25,572	49,669	156,949	1,210,261	62,534	497,516	946,584	1,268,845
\$100,000 under \$200,000	1,493,215	67,590,077	465,109	11,507,669	56,821	75,539	356,626	3,782,670	140,901	1,485,043	1,977,484	3,234,916
\$200,000 under \$250,000	290,905	16,940,426	97,282	4,544,950	17,344	88,107	84,378	1,721,194	28,210	290,918	388,389	896,293
\$250,000 under \$500,000	529,337	41,191,309	214,062	14,445,020	40,001	121,313	200,315	8,341,929	78,760	823,654	700,863	2,200,814
\$500,000 under \$1,000,000	210,964	24,492,779	113,435	16,827,563	27,986	176,743	127,532	10,412,200	40,898	770,210	310,196	1,379,754
\$1,000,000 under \$1,500,000	55,579	9,803,928	41,085	10,436,983	10,256	76,020	47,136	7,478,834	13,120	442,221	88,712	573,758
\$1,500,000 under \$2,000,000	23,602	5,639,651	19,354	6,778,896	5,551	46,180	25,176	5,903,203	6,461	311,383	40,051	388,034
\$2,000,000 under \$5,000,000	34,713	12,315,771	34,399	21,542,872	10,355	196,988	44,576	22,573,912	9,793	743,118	63,885	810,272
\$5,000,000 under \$10,000,000	8,460	5,087,198	10,941	15,507,526	3,444	176,009	14,358	20,789,576	2,694	338,204	17,594	441,169
\$10,000,000 or more	4,902	7,398,434	8,317	45,192,577	3,047	637,200	11,825	112,531,396	1,659	764,382	11,946	1,062,039
Taxable returns, total	5,163,811	267,767,625	1,608,997	152,575,822	236,554	1,668,773	1,277,914	194,799,977	478,976	6,952,092	6,524,351	13,917,430
No adjusted gross income	1,609	2,160,839	1,179	2,196,821	223	4,391	1,033	1,165,281	360	138,963	1,101	13,235
\$1 under \$5,000	8,242	102,361	* 1,008	* 16,016	* 517	* 215	* 2,508	* 16,922	* 2,507	* 28	30,947	15,729
\$5,000 under \$10,000	21,121	197,176	* 3,334	* 14,439	* 994	* 4	* 8,225	* 7,020	* 994	* 109	37,187	29,282
\$10,000 under \$15,000	73,959	1,592,527	3,886	14,344	* 1,083	* 1,624	8,119	23,270	* 2,057	* 28,012	64,552	65,436
\$15,000 under \$20,000	82,948	2,273,592	15,857	111,356	* 560	* 1,837	10,522	24,341	* 2,822	* 24,443	98,955	50,746
\$20,000 under \$25,000	117,596	3,437,790	21,085	74,798	* 1,001	* 19	13,260	18,076	* 3,371	* 40,649	105,800	70,871
\$25,000 under \$30,000	120,736	3,451,241	31,180	155,589	* 140	* 37	14,574	69,503	7,394	58,876	127,656	123,996
\$30,000 under \$40,000	294,387	8,841,652	60,205	215,941	6,998	7,653	25,864	65,455	10,923	116,333	290,208	271,445
\$40,000 under \$50,000	309,050	9,658,977	70,001	391,654	8,584	13,169	28,235	82,399	20,824	126,168	359,656	301,094
\$50,000 under \$75,000	757,143	27,264,232	202,514	1,607,166	21,765	37,615	127,239	504,985	50,293	327,520	925,833	935,569
\$75,000 under \$100,000	751,128	24,975,155	211,296	2,671,492	23,460	45,511	144,731	790,543	58,256	436,705	917,613	1,206,873
\$100,000 under \$200,000	1,472,581	63,776,467	451,408	10,711,676	53,886	63,554	341,647	3,181,778	138,505	1,357,999	1,948,537	3,117,418
\$200,000 under \$500,000	816,459	56,137,325	309,253	18,661,093	56,869	202,501	282,169	9,769,688	106,324	1,034,772	1,085,038	3,065,504
\$500,000 under \$1,000,000	210,113	24,069,129	113,040	16,730,169	27,901	176,014	127,119	10,300,807	40,732	740,853	309,569	1,373,848
\$1,000,000 or more	126,739	39,829,164	113,749	99,003,268	32,572	1,114,629	142,668	168,779,910	33,614	2,520,661	221,699	3,267,383
Nontaxable returns, total	1,807,624	101,742,677	427,697	13,651,651	46,817	410,216	226,947	7,264,338	96,967	3,460,506	1,408,501	1,695,281

* Estimate should be used with caution.

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

Source: IRS, Statistics of Income D-1000.

<http://www.irs.gov/uoac/SOI-Tax-Table>

Table 1.4

Size of adjusted gross income	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,882,192	1,777,581	8,431,955	402,566,646	11,839,934	27,307,089	4,175,556	34,000,953	7,087,354	267,681,736	3,248,493	216,190,361	4,566,935	24,172,671	4,674,383	51,017,390
No adjusted gross income	13,539	10,380	157,085	13,304,275	723,060	1,880,477	99,248	1,531,044	421,870	29,539,863	380,303	25,165,778	138,418	1,184,108	167,624	3,594,746
\$1 under \$5,000	124,219	49,431	283,756	628,306	526,658	1,104,516	153,573	268,809	270,280	5,401,523	168,456	3,799,673	169,352	306,992	144,200	1,595,544
\$5,000 under \$10,000	76,613	63,477	258,159	666,834	498,638	1,122,867	108,628	158,861	250,471	5,159,271	149,288	4,257,153	127,200	237,955	126,604	899,417
\$10,000 under \$15,000	77,107	30,658	265,507	966,157	441,189	1,008,793	120,897	192,008	221,548	4,711,179	110,021	4,079,268	131,633	248,697	136,020	628,302
\$15,000 under \$20,000	78,851	58,023	288,907	1,084,109	397,702	885,056	113,588	273,715	207,689	4,197,322	89,224	3,415,366	128,177	332,810	132,807	838,655
\$20,000 under \$25,000	66,373	75,239	312,890	2,561,564	341,770	758,747	119,604	294,348	170,756	4,209,263	77,199	3,676,414	122,439	329,071	111,277	591,445
\$25,000 under \$30,000	70,076	42,830	263,609	1,714,440	350,679	776,844	99,483	156,756	186,253	4,369,331	77,849	3,493,686	102,576	203,429	126,259	940,548
\$30,000 under \$40,000	139,076	83,865	511,123	3,603,073	679,842	1,502,364	241,082	446,885	332,563	8,954,933	141,121	6,467,707	246,413	524,375	217,853	2,563,201
\$40,000 under \$50,000	134,772	150,107	494,299	3,336,842	640,754	1,432,597	203,463	318,843	335,258	7,591,199	152,515	6,116,986	222,974	421,683	220,131	1,554,254
\$50,000 under \$75,000	295,096	344,294	1,200,581	7,910,469	1,646,526	3,732,885	610,841	1,339,692	881,280	18,371,594	345,432	15,531,899	644,669	1,555,525	606,115	3,070,199
\$75,000 under \$100,000	270,715	188,387	1,013,685	9,081,884	1,408,243	3,110,680	507,360	1,252,233	797,299	18,072,644	301,244	14,883,988	554,287	1,481,742	559,010	3,248,123
\$100,000 under \$200,000	388,611	409,726	2,047,784	28,254,768	2,555,212	5,854,102	1,063,186	3,561,721	1,647,058	45,282,768	650,514	37,039,792	1,153,369	4,397,213	1,169,335	8,933,458
\$200,000 under \$250,000	60,335	92,233	391,161	10,397,852	482,753	1,155,909	207,303	1,202,663	360,115	13,723,100	157,309	11,546,740	232,540	1,335,538	255,732	2,318,036
\$250,000 under \$500,000	69,173	93,042	589,972	31,445,786	759,569	1,915,657	329,613	3,251,303	609,050	31,628,783	285,218	25,729,026	374,603	3,377,674	419,718	6,257,755
\$500,000 under \$1,000,000	13,741	47,371	207,723	31,293,126	261,279	707,868	121,736	2,179,779	241,909	22,264,603	126,676	18,043,721	135,666	2,054,134	170,114	4,264,816
\$1,000,000 under \$1,500,000	2,237	22,924	58,766	18,584,049	59,553	167,855	31,830	1,260,602	65,169	9,815,519	35,922	7,684,052	35,926	1,016,005	46,796	2,126,181
\$1,500,000 under \$2,000,000	778	4,975	26,834	13,654,026	24,016	68,191	13,697	1,069,574	28,742	5,632,461	16,240	4,391,527	15,305	762,597	20,182	1,198,938
\$2,000,000 under \$5,000,000	755	5,218	40,564	45,117,904	32,529	92,970	20,915	3,160,242	42,740	12,827,792	24,432	9,940,596	22,288	1,782,756	31,044	2,717,444
\$5,000,000 under \$10,000,000	94	1,289	11,478	35,070,837	6,847	19,737	5,598	2,055,859	10,851	6,264,040	6,124	4,416,680	5,716	815,077	8,267	1,282,850
\$10,000,000 or more	31	4,112	8,072	143,890,344	3,114	8,975	3,910	10,026,016	6,453	9,664,546	3,406	6,510,309	3,384	1,805,290	5,293	2,393,480
Taxable returns, total	1,528,231	1,420,080	6,716,019	371,451,617	8,952,576	20,389,795	3,475,729	30,476,967	5,474,891	196,320,547	2,263,141	158,080,315	3,750,603	20,656,259	3,824,488	38,435,258
No adjusted gross income	* 12	* 373	2,289	2,721,748	1,701	4,874	447	147,055	2,646	1,174,320	1,273	1,006,181	554	77,000	1,811	114,604
\$1 under \$5,000	17,756	6,164	54,273	79,568	15,341	18,878	33,274	28,255	11,116	22,008	* 5,104	* 15,109	29,728	29,814	9,253	6,749
\$5,000 under \$10,000	20,115	17,699	50,330	137,121	47,069	72,455	18,893	10,006	29,571	109,756	11,413	87,038	18,792	11,095	17,306	24,293
\$10,000 under \$15,000	32,769	6,389	79,060	181,664	131,118	273,164	37,220	49,106	65,867	561,694	22,288	461,055	37,078	47,124	46,230	97,616
\$15,000 under \$20,000	48,149	26,099	120,888	215,093	164,764	336,512	54,706	60,124	78,211	1,183,781	31,552	927,789	60,764	79,053	47,475	241,684
\$20,000 under \$25,000	38,621	20,741	133,098	339,794	206,745	438,051	67,791	142,091	94,377	1,455,803	36,747	1,243,305	69,930	155,398	65,837	224,325
\$25,000 under \$30,000	51,501	22,805	159,841	480,017	247,123	527,995	64,888	66,085	131,596	2,158,395	50,479	1,778,654	64,223	101,598	91,507	420,390
\$30,000 under \$40,000	122,309	79,493	349,032	1,019,308	535,569	1,167,503	190,058	267,726	250,192	4,145,383	105,507	3,564,851	192,666	302,597	167,275	605,861
\$40,000 under \$50,000	116,736	109,669	405,705	1,572,027	549,122	1,203,137	176,699	232,939	275,543	5,213,056	119,853	4,236,543	189,077	279,883	184,346	1,010,885
\$50,000 under \$75,000	281,575	317,765	1,073,838	5,488,366	1,533,525	3,440,292	560,655	1,099,979	795,213	13,825,940	307,360	11,733,813	594,920	1,331,631	549,896	2,362,540
\$75,000 under \$100,000	265,409	179,366	955,445	6,869,425	1,374,463	3,020,519	491,935	1,137,778	767,704	15,526,441	288,120	12,754,438	537,017	1,324,709	539,360	2,853,439
\$100,000 under \$200,000	386,435	364,990	2,003,534	25,637,802	2,523,130	5,767,455	1,047,310	3,336,776	1,614,298	41,711,830	632,020	33,992,703	1,133,661	4,122,873	1,151,116	8,394,415
\$200,000 under \$500,000	129,288	184,403	976,717	41,111,040	1,237,416	3,058,271	534,995	4,363,719	964,379	44,001,598	439,631	36,152,239	604,735	4,616,555	672,521	8,361,782
\$500,000 under \$1,000,000	13,687	47,072	206,835	30,815,093	260,140	704,942	121,214	2,132,686	240,933	21,895,077	126,124	17,748,807	135,192	2,034,650	169,406	4,207,781
\$1,000,000 or more	3,871	37,053	145,135	254,783,551	125,350	355,746	75,643	17,402,373	153,245	43,335,466	85,671	32,377,792	82,265	6,142,281	111,149	9,508,893
Nontaxable returns, total	353,961	357,501	1,715,936	31,115,028	2,887,358	6,917,294	699,826	3,523,986	1,612,463	71,361,189	985,352	58,110,046	816,332	3,516,412	849,895	12,582,132

* 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

2011 Individual Income Tax, All Returns: Capital Income, 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	Sales of capital assets reported on Form 1040, Schedule D															
	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	342,441	4,528,490	337,785	1,831,993	553,962	16,137,800	676,805	9,480,023	8,119,067	408,186,701	9,914,469	402,923,984	7,354,795	202,418,104	4,703,012	61,708,981
No adjusted gross income	12,919	288,923	14,716	236,792	27,623	1,026,728	30,277	1,511,263	176,052	14,835,185	168,935	46,529,478	196,155	6,381,734	194,505	6,859,873
\$1 under \$5,000	5,605	4,640	8,360	18,421	11,149	46,374	11,116	77,082	266,140	585,628	480,437	9,579,905	283,790	929,868	197,460	1,128,986
\$5,000 under \$10,000	4,489	6,269	5,231	3,179	8,949	30,468	16,686	115,354	251,397	826,702	429,414	11,929,637	245,079	976,824	173,238	2,846,412
\$10,000 under \$15,000	6,712	11,592	11,316	20,609	10,671	20,749	10,149	72,030	261,479	1,130,688	381,364	11,343,231	231,918	1,003,300	178,465	2,274,794
\$15,000 under \$20,000	3,610	703	12,481	14,477	11,148	80,630	16,059	69,251	278,623	1,086,926	336,435	8,509,039	239,405	1,035,115	145,905	946,677
\$20,000 under \$25,000	10,300	30,767	5,822	20,203	10,301	44,186	15,201	30,877	290,444	2,610,893	286,437	8,062,869	210,843	1,108,593	137,181	1,117,784
\$25,000 under \$30,000	6,733	7,250	4,344	2,860	11,916	40,379	14,511	26,539	242,089	1,789,905	291,598	7,423,056	185,888	1,084,911	141,590	1,007,450
\$30,000 under \$40,000	10,611	12,877	11,911	16,340	20,749	48,223	25,945	46,275	476,165	3,648,023	581,364	16,770,693	385,003	2,153,622	293,500	2,274,519
\$40,000 under \$50,000	14,618	20,922	10,385	27,421	17,353	31,896	17,452	48,197	456,550	3,519,388	544,518	14,984,280	398,447	2,896,612	254,873	2,062,584
\$50,000 under \$75,000	39,281	26,353	28,970	41,248	48,052	285,837	69,296	256,271	1,135,740	8,089,075	1,373,976	39,107,297	1,055,454	7,582,176	665,785	5,172,226
\$75,000 under \$100,000	34,860	48,501	24,577	77,377	41,996	112,402	73,435	253,569	948,339	9,659,417	1,171,557	33,185,542	822,006	6,990,509	614,635	5,540,207
\$100,000 under \$200,000	68,333	186,569	75,861	156,569	116,704	512,396	150,841	687,406	1,955,512	29,430,201	2,084,429	71,920,787	1,772,253	21,931,530	1,054,662	10,313,562
\$200,000 under \$250,000	16,063	66,078	19,048	42,244	27,319	166,433	38,551	181,468	385,870	11,029,491	389,083	19,714,139	365,066	7,575,611	193,310	3,021,697
\$250,000 under \$500,000	43,860	247,016	44,840	105,269	78,082	876,174	88,150	786,318	607,440	32,985,496	624,127	40,157,594	588,064	22,845,034	294,314	5,492,832
\$500,000 under \$1,000,000	30,054	238,105	27,939	138,337	53,422	871,383	50,651	801,572	226,085	33,420,783	218,047	27,196,283	226,052	20,113,953	105,672	3,799,542
\$1,000,000 under \$1,500,000	10,687	216,695	10,518	91,578	19,260	556,762	16,979	442,567	65,091	19,662,002	49,083	9,884,923	62,162	11,009,025	25,809	1,614,337
\$1,500,000 under \$2,000,000	5,781	169,713	5,157	49,599	10,420	549,149	8,485	404,283	29,368	14,112,766	19,866	6,145,288	27,654	7,127,401	10,692	1,217,099
\$2,000,000 under \$5,000,000	11,171	593,251	10,059	126,906	18,799	1,850,453	14,914	1,109,065	45,309	45,910,351	26,053	10,670,017	41,264	20,407,749	15,457	2,022,096
\$5,000,000 under \$10,000,000	3,772	365,786	3,393	138,359	5,642	1,337,826	4,761	888,980	12,719	35,212,230	5,325	4,341,335	11,185	14,243,174	3,657	984,284
\$10,000,000 or more	2,981	1,986,480	2,858	504,207	4,407	7,649,350	3,348	1,671,654	8,657	138,641,552	2,423	5,468,592	7,106	45,021,363	2,301	2,012,021
Taxable returns, total	288,621	4,069,905	276,154	1,421,928	455,460	14,415,834	556,015	7,048,077	6,416,333	373,626,105	7,416,923	284,101,342	5,889,505	182,338,866	3,682,289	43,391,390
No adjusted gross income	225	7,314	245	17,465	381	111,710	415	85,040	2,363	2,800,234	1,519	1,079,192	1,902	631,806	538	81,969
\$1 under \$5,000	0	0	0	0	* 4,552	* 376	* 1,007	* 1,815	41,303	56,329	15,239	90,197	29,533	58,289	9,683	10,668
\$5,000 under \$10,000	0	0	* 1,005	* 24	* 2,115	* 988	* 2,011	* 478	47,929	139,852	38,405	236,706	43,422	127,483	13,694	17,183
\$10,000 under \$15,000	* 3,433	* 391	* 1,006	* 2,591	* 3,117	* 2,432	* 2,326	* 1,272	72,949	158,676	109,693	2,346,079	68,265	197,332	50,769	285,379
\$15,000 under \$20,000	* 1,239	* 170	* 5,563	* 7,125	* 1,420	* 9,836	5,690	36,117	113,365	215,202	136,843	2,759,294	98,470	213,029	62,742	230,142
\$20,000 under \$25,000	* 5,506	* 4,712	3,423	2,641	* 3,956	* 2,617	8,232	6,168	118,855	276,210	168,591	3,391,175	114,927	314,250	79,415	528,076
\$25,000 under \$30,000	* 4,103	* 3,027	* 2,920	* 703	7,708	6,529	10,755	3,718	144,167	520,824	201,807	4,273,750	113,032	447,784	97,499	421,902
\$30,000 under \$40,000	6,585	9,266	8,523	8,604	13,433	21,125	19,237	31,329	319,893	952,413	461,874	10,596,606	294,205	1,017,288	235,900	1,520,864
\$40,000 under \$50,000	13,894	4,830	6,740	13,242	12,310	3,630	12,109	7,789	372,802	1,584,502	467,629	11,141,381	344,073	1,864,113	220,820	1,453,250
\$50,000 under \$75,000	33,680	20,743	26,985	33,702	40,698	181,867	58,617	130,147	1,010,591	5,415,625	1,285,025	32,853,525	943,676	5,399,095	622,387	4,450,107
\$75,000 under \$100,000	33,091	40,267	23,070	72,435	39,527	92,280	68,832	165,606	888,198	7,181,516	1,144,132	29,314,420	778,918	5,488,114	599,660	4,947,543
\$100,000 under \$200,000	63,576	128,217	73,848	127,250	110,704	390,328	142,639	502,105	1,909,900	26,365,252	2,057,456	67,326,693	1,736,652	19,876,920	1,040,641	9,651,818
\$200,000 under \$500,000	59,164	298,825	63,187	138,067	104,143	984,549	125,408	885,719	988,417	43,081,736	1,009,343	58,292,142	948,529	29,763,638	485,683	8,247,166
\$500,000 under \$1,000,000	29,854	234,591	27,807	136,819	53,100	830,480	50,442	768,705	225,110	32,900,358	217,184	25,660,451	225,166	19,903,413	105,211	3,739,780
\$1,000,000 or more	34,273	3,317,554	31,832	861,260	58,296	11,777,087	48,295	4,422,070	160,490	251,977,375	102,183	34,739,730	148,734	97,036,312	57,646	7,805,542
Nontaxable returns, total	53,820	458,585	61,631	410,065	98,502	1,721,966	120,789	2,431,946	1,702,734	34,560,597	2,497,546	118,822,641	1,465,290	20,079,237	1,020,723	18,317,591

* Estimate should be used with cau

Note: Detail may not add to totals b

Source: IRS, Statistics of Income D

[http://www.irs.gov/uac/SOI-Tax-](http://www.irs.gov/uac/SOI-Tax-Table)

Table 1.4

Size of adjusted gross income												
	Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	7,724,534	392,695,369	2,094,951	124,294,025	307,586	2,376,951	1,474,042	134,516,746	537,697	11,578,400	6,976,863	12,393,420
No adjusted gross income	548,906	42,380,981	98,344	8,881,630	12,726	323,588	54,824	5,483,980	32,232	3,202,179	209,855	324,984
\$1 under \$5,000	377,856	9,007,627	32,538	154,343	8,352	28,236	29,047	65,044	3,815	79,470	239,347	100,786
\$5,000 under \$10,000	343,684	9,546,086	41,584	156,919	5,130	2,478	25,021	163,775	12,171	138,011	208,359	132,533
\$10,000 under \$15,000	284,867	9,611,523	55,009	528,270	9,041	6,887	27,383	109,300	12,094	121,251	214,607	161,042
\$15,000 under \$20,000	251,650	8,131,382	63,640	431,381	10,169	12,521	34,710	129,953	10,380	54,622	200,016	126,640
\$20,000 under \$25,000	200,914	7,385,306	119,304	1,755,486	5,034	65,395	24,837	163,891	8,629	95,857	161,528	184,395
\$25,000 under \$30,000	212,793	6,619,714	74,220	911,360	3,995	4,274	28,439	69,962	10,292	201,049	171,918	133,104
\$30,000 under \$40,000	408,595	15,599,514	139,912	2,010,975	12,086	24,152	58,026	411,297	16,876	148,897	376,375	348,518
\$40,000 under \$50,000	399,034	13,999,833	107,101	1,409,042	10,019	40,683	43,522	232,623	21,258	254,628	360,409	354,561
\$50,000 under \$75,000	1,012,977	36,740,091	248,225	2,151,735	28,423	60,461	140,603	766,274	62,558	567,597	950,303	1,021,969
\$75,000 under \$100,000	812,218	30,134,863	243,623	3,784,818	21,847	115,043	163,492	1,108,643	57,956	578,703	840,395	958,596
\$100,000 under \$200,000	1,623,304	69,606,423	415,495	9,913,000	74,733	227,157	343,932	4,396,207	131,760	1,362,849	1,680,923	2,778,668
\$200,000 under \$250,000	331,574	19,144,909	96,262	3,789,263	17,288	49,964	84,884	1,883,343	27,528	416,322	343,643	700,027
\$250,000 under \$500,000	579,088	41,861,009	178,591	10,492,130	40,902	147,198	195,799	6,328,192	65,907	1,135,359	599,573	1,798,944
\$500,000 under \$1,000,000	217,466	29,363,299	95,897	11,470,979	23,704	158,138	111,786	7,751,481	36,992	860,486	251,145	1,069,552
\$1,000,000 under \$1,500,000	53,892	11,067,781	31,179	6,199,757	8,329	126,071	38,061	5,277,045	11,032	357,769	71,200	457,210
\$1,500,000 under \$2,000,000	22,419	6,820,782	15,355	4,552,860	3,858	61,433	18,767	4,423,703	5,263	331,227	31,154	294,054
\$2,000,000 under \$5,000,000	31,780	12,987,805	25,327	13,953,127	7,530	157,728	33,262	16,082,439	7,710	656,561	46,434	621,209
\$5,000,000 under \$10,000,000	7,521	5,620,548	7,808	9,950,986	2,459	188,582	10,092	13,535,500	2,051	342,111	12,110	276,760
\$10,000,000 or more	3,996	7,065,894	5,538	31,795,965	1,962	576,964	7,554	66,134,095	1,191	673,452	7,569	549,868
Taxable returns, total	5,688,203	283,824,344	1,499,651	106,743,788	252,464	1,779,990	1,220,911	125,748,292	440,302	7,163,977	5,679,790	10,853,517
No adjusted gross income	1,637	1,172,301	2,166	1,676,984	153	16,526	734	826,302	467	157,725	2,011	14,470
\$1 under \$5,000	13,654	100,477	** 1,007	** 5,643	0	0	* 7,569	* 3,500	0	0	26,171	9,994
\$5,000 under \$10,000	29,352	245,681	**	**	* 1,005	* 36	* 3,121	* 9,426	* 3,118	* 1,219	25,094	30,209
\$10,000 under \$15,000	76,644	2,136,601	8,682	16,560	* 1,003	* 3,888	7,731	23,833	* 3,657	* 21,983	51,073	22,722
\$15,000 under \$20,000	92,333	2,610,424	15,141	24,191	* 4,362	* 1,674	12,015	40,052	* 1,635	* 18,223	87,153	39,099
\$20,000 under \$25,000	117,638	3,038,516	21,945	56,805	* 2,641	* 3,016	8,963	12,917	* 3,391	* 31,600	97,469	102,271
\$25,000 under \$30,000	145,429	4,032,810	34,693	173,319	* 2,920	* 1,055	20,576	41,602	5,726	45,495	123,781	85,629
\$30,000 under \$40,000	313,231	9,622,824	62,376	229,081	8,520	12,615	35,239	62,124	10,562	40,889	285,112	244,505
\$40,000 under \$50,000	343,188	10,377,752	71,285	250,266	6,414	19,683	29,499	106,021	17,902	211,113	306,673	284,518
\$50,000 under \$75,000	937,482	30,672,804	212,148	1,456,948	26,536	49,336	120,924	439,160	54,342	387,772	864,891	826,916
\$75,000 under \$100,000	784,248	26,454,359	219,427	2,723,361	20,665	107,797	152,145	746,025	54,240	432,272	803,218	851,566
\$100,000 under \$200,000	1,591,104	64,730,587	397,893	8,925,122	72,998	184,118	325,813	3,330,326	128,523	1,170,397	1,649,628	2,643,111
\$200,000 under \$500,000	906,646	59,314,408	272,565	13,942,173	57,626	184,962	277,985	7,845,325	92,749	1,480,736	939,123	2,465,730
\$500,000 under \$1,000,000	216,622	27,744,877	95,434	11,241,565	23,599	156,243	111,253	7,515,331	36,864	842,357	250,424	1,062,896
\$1,000,000 or more	118,996	41,569,924	84,889	66,021,769	24,022	1,039,042	107,344	104,746,349	27,125	2,322,197	167,970	2,169,919
Nontaxable returns, total	2,036,331	108,871,025	595,300	17,550,237	55,122	596,961	253,131	8,768,453	97,395	4,414,423	1,297,073	1,539,903

* Estimate should be used with caution.

Note: Detail may not add to totals b

Source: IRS, Statistics of Income D

[http://www.irs.gov/uac/SOI-Tax-](http://www.irs.gov/uac/SOI-Tax-Table)

Table 1.4

Size of adjusted gross income	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,155,754	601,335	7,353,062	393,628,206	12,806,473	29,819,583	4,491,611	47,303,302	6,269,740	258,095,809	3,714,527	240,378,369	5,210,033	39,418,106
No adjusted gross income	11,660	3,191	153,124	13,418,750	817,712	2,108,404	127,287	1,792,451	439,246	29,641,250	349,168	26,820,383	193,243	2,030,018
\$1 under \$5,000	68,579	20,271	241,669	641,098	587,666	1,273,406	151,498	295,373	276,376	4,040,850	204,398	3,755,162	184,102	400,562
\$5,000 under \$10,000	46,846	23,582	236,641	863,989	499,328	1,140,675	135,412	216,797	227,596	4,678,285	162,442	4,396,671	161,721	392,612
\$10,000 under \$15,000	53,769	29,556	240,919	901,901	492,055	1,118,351	120,435	284,219	211,337	4,759,771	119,164	4,205,940	151,251	408,680
\$15,000 under \$20,000	35,371	9,619	242,420	961,281	458,867	1,024,794	141,515	373,941	177,268	4,589,383	108,544	3,464,962	157,509	475,025
\$20,000 under \$25,000	42,407	22,571	218,883	865,480	413,688	920,466	117,586	214,429	168,457	4,252,240	87,056	3,726,513	140,751	293,415
\$25,000 under \$30,000	27,319	12,879	234,791	1,120,135	402,888	926,195	129,881	304,602	174,139	4,109,292	105,655	3,599,626	139,072	431,169
\$30,000 under \$40,000	79,452	16,135	437,048	2,404,163	723,054	1,640,340	228,242	591,029	300,151	8,783,678	167,031	6,754,968	259,259	808,908
\$40,000 under \$50,000	98,522	44,309	451,095	2,527,902	752,619	1,659,545	239,279	681,292	313,376	7,522,125	162,346	6,602,216	254,959	832,398
\$50,000 under \$75,000	182,440	54,970	1,080,944	7,379,530	1,785,617	4,032,818	619,863	1,653,012	775,793	18,324,859	392,157	16,681,190	703,810	2,141,387
\$75,000 under \$100,000	173,517	138,511	964,482	9,598,666	1,516,340	3,428,357	582,352	2,128,206	708,448	18,763,371	364,764	17,338,242	639,418	2,679,648
\$100,000 under \$200,000	252,220	149,106	1,753,514	26,763,667	2,723,435	6,310,700	1,110,816	5,033,263	1,399,431	43,295,994	769,115	40,815,840	1,243,766	7,002,216
\$200,000 under \$250,000	32,477	19,259	311,099	9,548,707	493,372	1,205,581	224,026	1,537,853	277,439	13,762,383	157,333	12,332,426	263,961	2,065,157
\$250,000 under \$500,000	40,914	34,450	485,931	31,141,528	757,939	1,972,842	344,239	4,245,773	503,114	29,211,001	324,673	28,245,648	431,079	5,511,785
\$500,000 under \$1,000,000	8,040	13,392	176,933	29,561,482	253,419	693,532	131,616	3,723,797	194,286	21,012,161	142,324	20,835,831	173,818	4,210,830
\$1,000,000 under \$1,500,000	1,013	1,649	50,105	18,487,902	60,462	169,413	35,860	1,816,188	53,667	9,097,679	41,565	9,249,062	47,447	1,828,301
\$1,500,000 under \$2,000,000	530	1,405	21,468	12,460,394	24,907	70,318	15,790	1,302,656	22,586	5,362,778	18,070	5,193,107	20,637	1,088,101
\$2,000,000 under \$5,000,000	585	5,539	34,687	41,218,428	32,722	93,818	24,416	4,069,557	33,425	11,618,776	27,342	11,551,911	31,063	2,689,984
\$5,000,000 under \$10,000,000	68	435	9,769	30,397,649	6,949	20,107	6,559	2,787,737	8,350	5,531,614	6,986	5,507,341	7,920	1,310,661
\$10,000,000 or more	25	507	7,541	153,365,554	3,437	9,924	4,938	14,251,126	5,255	9,738,319	4,393	9,301,332	5,247	2,817,249
Taxable returns, total	925,444	492,153	5,730,189	367,425,968	9,293,777	21,406,205	3,579,363	42,991,457	4,556,230	185,072,310	2,504,189	174,817,349	4,059,177	33,366,734
No adjusted gross income	**	**	** 1,177	** 3,381,970	** 1,740	** 4,777	** 1,015	** 213,007	** 1,367	** 1,087,409	** 1,194	** 1,003,042	** 829	** 100,645
\$1 under \$5,000	** 4,999	** 2,178	** 38,740	** 51,076	** 21,375	** 37,765	** 24,065	** 22,610	** 9,750	** 119,937	** 8,220	** 121,498	** 27,153	** 32,803
\$5,000 under \$10,000	* 6,943	* 3,887	* 64,910	* 194,188	* 46,887	* 66,854	* 31,443	* 44,604	* 20,977	* 58,954	* 8,922	* 44,404	* 29,249	* 43,850
\$10,000 under \$15,000	18,829	3,839	50,285	131,977	105,875	208,101	21,133	96,036	38,930	455,873	17,254	384,697	23,032	94,109
\$15,000 under \$20,000	17,854	4,254	82,629	232,104	193,420	406,075	56,614	146,225	68,131	944,035	34,652	714,186	59,053	211,908
\$20,000 under \$25,000	26,388	8,917	93,904	192,315	196,248	412,802	53,679	94,596	77,101	1,376,478	37,663	1,101,417	63,998	123,527
\$25,000 under \$30,000	20,226	9,543	122,953	350,905	236,893	528,714	71,022	129,279	94,418	1,797,893	49,407	1,578,789	70,513	136,594
\$30,000 under \$40,000	70,098	13,725	285,441	1,133,456	533,826	1,184,178	147,385	324,608	203,463	4,863,757	105,861	3,408,662	168,334	405,893
\$40,000 under \$50,000	87,075	42,435	358,482	1,391,162	606,976	1,310,713	197,437	493,661	238,872	4,277,587	111,024	3,628,824	203,706	580,394
\$50,000 under \$75,000	171,728	48,776	944,914	4,788,935	1,584,928	3,550,928	547,814	1,230,972	672,863	13,263,102	326,444	11,834,137	613,593	1,541,571
\$75,000 under \$100,000	167,644	137,345	879,348	6,916,457	1,456,969	3,276,661	547,575	1,883,093	665,835	15,730,568	335,814	14,490,086	598,124	2,284,758
\$100,000 under \$200,000	250,198	144,290	1,715,601	24,643,067	2,682,615	6,202,676	1,096,329	4,838,946	1,372,285	39,795,657	749,554	37,308,822	1,225,096	6,599,820
\$200,000 under \$500,000	73,237	53,005	792,444	39,893,832	1,246,033	3,163,787	565,490	5,660,643	776,211	40,631,133	478,584	39,082,258	691,463	7,404,502
\$500,000 under \$1,000,000	8,017	13,359	176,249	29,236,975	252,160	690,391	131,108	3,663,026	193,285	20,338,997	141,659	20,276,565	173,146	4,132,242
\$1,000,000 or more	2,207	6,600	123,114	254,887,548	127,832	361,783	87,255	24,150,153	122,743	40,330,930	97,939	39,839,962	111,888	9,674,120
Nontaxable returns, total	230,310	109,182	1,622,873	26,202,238	3,512,697	8,413,378	912,248	4,311,844	1,713,510	73,023,498	1,210,338	65,561,020	1,150,857	6,051,372

* 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))

ze of Adjusted Gross Income
are in thousands of dollars]

Sales of capital assets reported on Form 1040, Schedule D															
Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
3,365,228	32,070,518	425,217	6,092,556	238,675	1,648,333	717,805	23,255,993	432,810	5,461,943	6,666,431	378,693,853	11,213,616	438,279,624	6,327,546	199,367,025
157,168	3,392,756	14,609	199,246	10,954	204,511	30,983	1,370,610	18,712	1,031,022	169,470	14,392,366	717,614	46,727,525	190,419	6,877,760
113,386	427,094	14,936	17,722	9,077	3,941	15,756	41,627	13,282	19,191	226,169	602,633	527,625	10,528,430	254,865	646,144
92,079	446,670	3,006	2,194	3,665	5,155	11,362	9,030	7,642	16,829	212,946	941,275	443,200	12,920,102	204,562	890,908
105,811	676,468	8,797	6,120	7,471	6,082	11,375	13,316	7,644	15,179	216,376	1,005,586	443,865	10,906,782	198,269	1,063,263
90,774	1,262,793	5,231	3,799	3,223	3,015	13,073	44,439	10,349	7,934	208,143	811,950	407,994	10,608,002	192,481	802,572
93,748	541,565	2,636	4,101	1,123	8,787	10,230	45,082	11,406	103,544	191,195	940,357	346,523	8,031,796	176,183	863,955
90,105	591,395	12,172	20,679	8,528	64,207	15,400	22,092	16,343	23,403	205,224	1,139,147	353,777	8,705,271	166,954	914,652
156,679	2,237,317	14,832	28,675	6,395	61,125	24,867	86,084	11,479	62,907	393,635	2,307,441	635,281	15,593,370	362,122	1,968,320
184,174	1,051,682	14,302	20,945	9,589	14,811	25,002	92,543	20,120	118,009	394,469	2,195,381	661,775	18,002,844	368,555	2,136,377
452,894	2,276,966	35,791	45,058	23,878	24,400	75,288	254,717	47,245	130,454	955,198	7,056,615	1,561,754	42,160,668	872,048	6,002,654
425,524	2,241,464	48,280	102,724	21,133	42,070	70,900	342,665	40,722	138,426	841,855	8,977,762	1,301,125	36,127,680	769,987	7,675,109
821,545	5,105,576	101,174	213,351	50,284	98,272	148,210	926,961	87,244	385,571	1,577,455	25,971,808	2,360,700	78,714,085	1,492,161	20,232,883
163,835	2,162,782	25,469	74,038	10,736	30,639	39,253	356,767	21,626	194,644	291,874	9,364,565	434,596	20,724,934	286,334	6,467,387
263,381	3,228,489	54,893	319,646	25,661	75,627	97,834	1,197,185	56,120	444,080	475,824	30,418,527	669,723	45,066,186	481,443	19,955,246
94,721	2,044,163	32,683	421,170	21,807	110,792	57,477	1,551,727	33,003	481,305	178,271	29,280,374	231,712	29,084,394	183,469	18,006,680
25,038	748,545	11,778	249,545	7,678	53,224	24,504	922,967	11,356	231,472	51,646	18,367,437	55,031	11,438,981	53,274	10,639,673
10,537	640,505	6,101	196,536	4,416	61,731	11,937	703,271	5,278	152,687	22,428	12,106,969	22,320	6,246,458	22,832	6,458,630
16,486	1,196,540	11,640	699,503	7,758	154,214	21,468	2,480,673	8,849	516,715	36,307	39,932,305	29,631	13,000,929	35,423	19,430,665
4,256	583,792	3,805	447,922	2,759	124,035	7,134	2,049,342	2,549	336,633	10,197	29,251,434	6,237	5,890,321	9,445	12,744,857
3,089	1,213,954	3,083	3,019,581	2,541	501,695	5,751	10,744,896	1,840	1,051,938	7,747	143,629,924	3,131	7,800,867	6,722	55,589,288
2,637,626	22,351,396	348,563	5,748,331	188,106	1,278,307	587,360	21,144,690	335,587	3,893,556	5,143,939	350,733,992	8,125,839	308,817,703	4,869,266	181,066,032
** 857	** 118,075	** 427	** 25,481	** 146	** 5,951	** 675	** 201,269	** 157	** 74,730	** 1,238	** 3,370,116	** 1,354	** 1,373,922	** 1,138	** 1,771,637
** 4,204	** 11,289	** 1,100	** 245	** 3	** [2]	** 3,047	** 2,680	** 38	** 268	** 31,223	** 43,080	** 21,786	** 181,128	** 28,622	** 43,456
* 10,532	* 7,188	* 1,097	* 7	* 982	* 26	* 2,194	* 954	* 2,085	* 7,666	* 50,894	* 171,131	* 40,901	* 215,662	* 41,200	* 165,382
23,731	75,658	2,351	1,374	382	55	2,896	5,213	0	0	43,279	109,978	97,558	1,911,134	43,273	114,885
39,656	296,956	2,077	1,794	2,129	1,100	4,646	745	2,205	15	69,916	163,238	170,805	3,069,824	67,545	138,618
41,603	266,569	1,007	219	521	5,043	3,280	2,784	5,688	35,382	77,611	166,994	162,076	2,685,499	73,308	233,225
56,989	218,839	6,236	11,602	2,671	30,256	9,118	12,456	8,319	1,382	107,034	295,128	214,205	4,087,856	91,163	305,236
111,132	1,559,709	7,623	20,988	4,349	9,957	12,636	18,445	5,593	6,147	258,288	1,017,201	467,970	9,266,639	243,698	902,480
146,718	721,409	8,868	5,909	5,988	10,260	20,080	43,762	14,224	53,499	307,417	1,064,149	535,783	11,825,870	284,748	1,127,338
407,449	1,817,887	28,261	25,468	20,648	21,060	64,017	141,042	41,489	67,128	829,105	4,531,413	1,387,694	33,145,040	757,820	4,155,691
407,883	1,854,966	42,654	82,718	19,313	33,533	61,502	271,176	32,729	107,542	761,012	6,267,404	1,256,139	31,842,330	700,431	5,609,523
808,118	4,817,628	98,862	192,236	48,658	89,002	140,466	789,650	83,577	322,965	1,538,351	23,641,369	2,323,165	73,288,031	1,463,160	18,610,655
425,391	4,435,829	79,234	374,475	35,603	98,168	135,118	1,419,874	76,899	553,085	763,119	38,898,194	1,099,864	64,143,007	763,195	25,816,753
94,196	1,895,996	32,499	414,948	21,664	108,185	57,137	1,509,612	32,849	452,027	177,593	28,912,133	230,746	28,437,949	182,755	17,808,883
59,166	4,253,398	36,268	4,590,866	25,049	865,711	70,548	16,725,028	29,735	2,211,719	127,859	242,082,465	115,793	43,343,812	127,210	104,262,270
727,602	9,719,122	76,654	344,225	50,569	370,025	130,445	2,111,303	97,222	1,568,387	1,522,492	27,959,861	3,087,777	129,461,921	1,458,280	18,300,993

Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
5,788,203	83,364,084	8,269,543	406,537,024	1,901,094	120,352,905	219,474	2,278,619	1,242,232	121,131,282	689,448	13,926,145	5,411,425	5,668,861
308,651	7,798,018	572,789	41,684,545	93,962	7,703,652	9,532	272,395	43,694	5,483,948	36,117	2,775,986	170,033	130,426
239,291	2,224,955	419,605	8,651,480	34,685	389,742	9,069	5,869	27,695	53,443	16,805	182,747	182,176	49,924
198,858	3,637,746	338,983	9,502,354	39,441	212,070	3,224	33,233	23,512	171,375	22,825	135,446	155,996	55,599
212,790	1,734,645	329,332	9,566,877	54,330	339,340	7,470	4,519	20,044	87,044	13,716	157,684	168,934	72,881
218,590	1,789,602	269,045	9,203,287	53,503	379,389	2,213	3,318	22,561	70,682	15,875	118,925	137,488	66,437
183,308	1,321,165	242,812	7,070,245	43,508	402,906	1,073	9,560	19,653	93,442	13,218	114,032	150,354	63,260
181,480	1,565,033	243,531	7,431,476	65,451	423,803	8,486	81,026	35,099	219,138	20,055	143,293	144,664	97,109
314,008	2,790,524	439,657	13,511,484	107,670	1,156,882	6,433	84,320	37,995	154,258	26,441	338,572	272,165	159,509
331,168	3,983,934	452,719	15,005,100	96,129	1,031,109	8,100	21,690	43,824	233,623	34,251	367,186	285,447	169,338
856,235	8,309,771	1,058,451	36,027,292	242,673	2,745,203	23,709	36,280	139,310	733,160	87,597	640,624	754,735	428,896
712,740	6,996,650	901,942	31,687,877	230,827	3,247,374	20,714	60,565	130,866	864,732	69,228	707,454	638,547	515,414
1,275,939	13,628,427	1,697,756	71,348,365	407,578	9,625,144	47,730	138,972	281,583	3,270,727	157,538	1,930,815	1,283,258	1,175,549
227,648	4,130,235	356,856	19,429,576	94,399	4,424,179	9,704	38,769	70,091	1,612,516	36,527	568,035	255,571	302,164
341,797	7,600,039	585,035	43,848,352	171,807	12,238,956	22,979	104,389	161,044	5,283,817	70,627	1,261,790	475,277	688,891
121,001	5,498,057	225,185	29,400,305	87,208	10,255,029	18,910	150,734	90,609	7,458,771	37,695	935,077	199,014	459,674
28,974	1,890,149	60,154	12,417,673	28,648	6,087,005	6,392	68,693	33,392	4,953,801	13,316	565,627	57,930	190,121
12,022	1,252,654	25,207	7,013,453	13,703	4,137,485	3,637	84,044	16,538	3,811,404	5,542	310,856	25,077	113,998
17,040	2,625,550	36,277	15,232,224	23,168	11,727,136	6,149	231,426	28,513	14,420,388	8,508	805,257	38,127	247,644
4,118	1,469,649	8,789	7,251,818	6,996	7,814,264	2,068	161,441	9,098	12,059,537	2,145	509,584	9,917	134,917
2,545	3,117,279	5,420	11,253,242	5,411	36,012,236	1,882	687,376	7,113	60,095,476	1,424	1,357,154	6,715	547,108
4,333,083	58,755,387	5,883,068	294,043,614	1,419,682	106,691,070	170,770	1,753,788	1,000,390	112,825,790	538,016	8,929,701	4,269,202	4,815,859
** 575	** 102,327	** 1,516	** 1,518,459	** 973	** 994,264	** 106	** 7,092	** 654	** 1,026,853	** 317	** 175,126	** 700	** 6,446
** 13,765	** 34,799	** 14,820	** 206,717	** 1,264	** 34,903	** 4	** 31	** 4,150	** 14,879	** 1,557	** 4,991	** 26,390	** 15,220
* 26,475	* 31,843	* 19,949	* 202,454	* 5,076	* 4,561	*	*	* 6,503	* 15,394	* 3,062	* 2,196	* 16,320	* 6,656
48,129	325,390	67,752	1,611,910	6,015	11,698	382	83	4,697	15,467	2,525	17,298	30,894	11,474
91,573	599,169	109,453	2,565,900	16,970	123,227	1,122	492	7,884	17,393	6,602	44,454	51,287	24,192
86,550	272,875	104,995	2,457,300	9,692	6,093	521	4,330	6,800	14,689	7,780	57,646	61,450	19,640
108,934	772,225	143,704	3,426,054	29,752	74,154	2,671	45,367	20,139	49,272	11,854	13,207	79,556	35,463
229,132	1,540,638	316,904	7,969,535	60,190	411,863	4,312	5,862	20,466	42,169	16,841	184,519	191,258	94,604
267,365	2,862,729	355,948	9,614,631	66,051	546,826	4,819	14,992	31,669	86,813	25,707	146,238	223,495	115,892
765,943	6,514,306	925,868	28,187,995	199,116	1,659,867	20,593	31,329	106,984	291,596	73,459	340,089	665,904	352,939
688,888	6,221,481	857,226	27,746,890	206,921	2,356,394	18,984	48,096	113,290	548,948	62,172	503,372	604,133	430,048
1,253,720	12,665,181	1,668,261	66,084,096	389,218	8,750,891	46,376	126,864	264,365	2,506,232	151,639	1,705,152	1,254,777	1,066,853
567,089	11,477,382	937,140	61,494,335	264,051	16,344,819	32,019	131,905	228,284	6,466,319	106,218	1,744,971	727,199	975,889
120,529	5,416,944	224,247	28,654,833	86,774	10,102,777	18,807	147,662	90,164	7,239,516	37,512	911,182	198,459	453,628
64,416	9,918,098	135,286	52,302,502	77,620	65,268,735	20,054	1,189,683	94,341	94,490,249	30,773	3,079,260	137,381	1,206,914
1,455,120	24,608,697	2,386,475	112,493,411	481,412	13,661,834	48,705	524,830	241,842	8,305,492	151,431	4,996,443	1,142,223	853,002

Size of adjusted gross income	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	750,663	360,637	6,007,930	263,099,445	13,531,912	31,912,136	3,956,155	56,607,920	7,026,050	291,057,610	3,848,853	231,750,190
No adjusted gross income	6,551	3,208	167,648	12,144,507	857,439	2,233,820	117,074	3,019,143	503,338	30,552,922	334,796	25,084,141
\$1 under \$5,000	56,529	12,189	202,853	307,924	678,566	1,482,059	150,341	302,204	311,615	5,633,493	188,897	4,404,737
\$5,000 under \$10,000	38,956	17,116	199,611	626,858	573,800	1,274,570	113,929	413,625	258,305	4,936,667	149,995	4,045,134
\$10,000 under \$15,000	34,277	4,814	194,544	749,467	516,738	1,232,042	123,865	369,811	245,612	10,708,251	122,338	4,273,697
\$15,000 under \$20,000	34,166	13,894	200,405	880,586	482,829	1,093,958	132,240	268,163	200,404	4,577,900	99,231	3,638,103
\$20,000 under \$25,000	29,290	9,610	206,440	916,073	423,482	966,397	96,009	349,303	185,609	5,025,194	86,053	3,583,511
\$25,000 under \$30,000	25,042	14,073	180,997	736,473	463,110	1,066,633	117,873	371,334	228,233	4,695,774	118,958	3,900,440
\$30,000 under \$40,000	54,068	20,982	336,026	1,657,696	815,768	1,813,135	219,775	645,306	387,129	8,687,839	186,834	6,889,957
\$40,000 under \$50,000	44,391	4,982	381,599	2,012,012	881,355	1,991,844	224,417	601,387	411,522	8,641,835	174,861	6,651,654
\$50,000 under \$75,000	136,098	67,225	911,404	6,948,756	1,851,782	4,238,888	543,775	2,086,800	903,740	20,802,398	445,838	16,656,010
\$75,000 under \$100,000	102,856	19,057	808,211	7,978,205	1,536,267	3,498,317	511,157	2,254,325	769,875	19,825,834	363,105	16,295,967
\$100,000 under \$200,000	138,314	132,680	1,414,229	23,952,633	2,801,193	6,683,723	970,348	6,346,197	1,509,155	47,437,493	822,481	39,786,018
\$200,000 under \$250,000	20,518	10,389	230,927	7,549,112	501,241	1,257,061	175,032	1,900,305	300,275	20,518,665	181,020	11,416,379
\$250,000 under \$500,000	22,041	13,510	358,368	22,688,088	767,026	2,016,119	291,866	4,677,667	505,197	31,836,395	342,378	27,204,979
\$500,000 under \$1,000,000	7,567	16,909	130,712	23,507,372	253,039	696,429	103,912	4,287,590	191,614	23,020,680	142,781	20,001,536
\$1,000,000 under \$1,500,000	0	0	33,388	12,771,998	59,679	170,240	25,763	2,140,618	50,006	10,060,373	38,219	6,704,825
\$1,500,000 under \$2,000,000	0	0	15,296	9,217,990	23,993	68,641	11,724	1,385,712	21,486	5,718,474	16,677	4,958,038
\$2,000,000 under \$5,000,000	0	0	22,791	27,168,866	33,621	96,523	17,202	4,521,521	31,251	12,677,095	24,797	10,741,841
\$5,000,000 under \$10,000,000	0	0	6,234	20,162,981	7,239	20,967	4,682	3,846,247	7,386	6,036,805	6,047	5,391,997
\$10,000,000 or more	0	0	4,247	81,121,848	3,745	10,770	3,150	16,820,660	4,300	9,661,524	3,449	8,111,226
Taxable returns, total	581,222	277,649	4,546,810	238,616,233	9,533,328	22,348,721	3,109,125	49,696,207	4,971,891	202,907,886	2,629,389	164,910,748
No adjusted gross income	*	*	1,341	1,714,970	1,366	3,722	684	190,641	1,264	1,037,444	929	1,036,448
\$1 under \$5,000	13,944	5,385	27,036	46,993	15,694	14,924	20,610	49,728	4,921	61,646	* 1,446	* 65,874
\$5,000 under \$10,000	7,919	3,193	32,979	136,813	45,738	59,859	22,608	44,396	15,957	72,169	* 7,227	* 34,635
\$10,000 under \$15,000	7,912	2,467	43,283	123,405	99,138	209,466	31,665	73,641	35,604	360,527	12,871	291,783
\$15,000 under \$20,000	18,966	2,182	75,503	227,934	161,111	355,201	53,240	79,381	64,199	981,647	27,013	676,311
\$20,000 under \$25,000	20,001	6,994	93,301	261,717	197,436	441,671	52,698	140,918	84,683	1,311,223	34,010	1,033,040
\$25,000 under \$30,000	14,159	2,789	94,309	278,829	573,495	614,243	76,656	192,154	123,144	1,895,399	55,198	1,505,814
\$30,000 under \$40,000	46,879	12,281	211,020	738,300	573,495	1,255,065	149,740	356,967	260,401	4,265,578	121,978	3,352,446
\$40,000 under \$50,000	38,396	3,817	282,594	890,842	693,796	1,562,793	173,411	393,175	308,405	4,735,243	123,699	3,459,533
\$50,000 under \$75,000	125,606	53,152	756,570	4,445,464	1,618,015	3,661,591	463,488	1,602,106	774,432	14,478,113	368,908	11,591,791
\$75,000 under \$100,000	99,178	16,876	753,872	6,035,056	1,463,537	3,309,200	485,408	1,891,811	725,983	16,065,195	336,379	13,234,064
\$100,000 under \$200,000	138,238	132,553	1,378,591	21,723,669	2,751,566	6,549,883	949,177	5,862,320	1,470,316	42,056,307	790,686	35,149,760
\$200,000 under \$500,000	42,460	23,527	984,827	29,484,440	1,260,318	3,250,580	464,047	6,347,766	798,428	50,384,389	518,401	36,914,924
\$500,000 under \$1,000,000	7,544	12,433	130,116	23,252,190	251,612	692,469	103,477	4,218,307	190,418	22,269,213	141,860	19,400,164
\$1,000,000 or more	0	0	81,467	149,255,611	127,534	365,053	62,217	28,252,907	113,735	42,933,795	88,705	37,164,160
Nontaxable returns, total	169,441	82,988	1,461,121	24,483,212	3,998,584	9,563,415	847,031	6,911,713	2,054,160	88,149,724	1,219,464	66,839,443

* 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.

III Returns: Capital Income, by Size of Adjusted Gross Income
 based on samples—money amounts are in thousands of dollars

Sales of capital assets reported on Form 1040, Schedule D															
Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
4,471,545	44,829,469	4,497,817	70,678,144	405,283	5,174,507	299,097	1,889,635	587,959	30,636,723	575,110	10,772,420	4,904,712	240,049,254	11,973,769	459,196,954
162,352	2,906,496	261,198	5,109,303	17,501	329,878	15,413	377,016	25,258	2,030,264	29,354	2,229,956	163,669	12,367,177	749,664	46,202,860
171,729	514,696	177,843	1,316,054	7,752	5,601	8,124	9,166	10,774	23,568	16,996	145,198	151,127	292,808	625,623	11,501,586
131,106	562,214	148,914	1,034,891	10,056	3,437	8,102	26,389	17,695	37,698	11,175	19,977	171,670	598,926	511,177	12,023,686
135,239	464,663	159,991	6,540,439	4,869	1,409	5,977	9,427	7,693	53,051	17,294	34,001	165,881	682,575	452,178	10,821,331
137,686	416,975	122,581	1,086,775	13,101	9,045	3,255	4,835	20,190	24,804	16,674	30,848	168,263	858,589	424,582	10,227,243
104,764	517,931	126,074	1,513,079	5,879	14,119	7,193	11,108	9,253	33,911	14,795	124,154	173,307	810,559	368,066	9,235,365
128,356	531,153	141,727	995,548	8,268	5,462	4,414	16,715	13,057	119,335	12,518	67,687	138,868	679,250	403,880	9,365,959
235,150	956,364	260,466	2,055,820	15,896	9,057	9,932	12,913	22,844	74,810	21,596	124,074	264,180	1,476,881	704,263	17,130,538
245,447	896,716	295,446	2,137,444	14,460	15,728	8,790	42,009	20,073	38,755	27,495	160,540	322,585	1,918,324	765,968	17,875,663
624,267	2,811,494	592,512	4,491,401	33,501	45,234	30,326	69,672	42,869	100,977	71,433	456,219	714,824	6,248,327	1,629,845	41,024,131
549,271	2,840,296	520,846	4,368,687	45,927	89,203	24,898	51,541	49,781	500,319	50,626	285,132	655,278	7,152,055	1,310,998	35,036,527
1,080,105	8,072,909	993,969	9,729,077	103,462	173,439	61,706	118,623	134,334	1,216,353	120,498	920,279	1,110,353	21,737,527	2,503,299	79,605,676
204,089	2,473,773	199,452	9,804,409	24,988	47,447	16,889	38,588	27,378	437,578	28,962	317,782	189,337	7,071,376	457,504	19,671,250
355,726	5,788,617	310,587	6,414,798	46,997	230,322	43,369	154,602	88,379	1,586,415	64,298	991,704	315,844	21,754,604	704,722	52,294,459
131,439	4,591,302	114,643	4,629,483	26,032	191,076	23,221	150,054	47,690	2,187,249	38,201	921,643	121,164	22,560,202	237,740	29,716,582
31,729	1,946,982	30,143	2,140,712	9,522	186,110	9,029	77,951	18,268	1,381,185	12,173	510,544	32,000	12,216,575	56,840	13,433,783
14,412	1,215,791	12,874	1,095,417	4,520	154,254	4,658	75,927	8,752	880,768	6,341	454,193	14,712	8,833,465	23,000	7,337,744
20,349	2,897,796	20,025	2,835,813	8,150	478,739	8,572	178,357	15,383	3,211,399	9,782	987,496	21,922	25,437,737	32,592	16,012,002
5,237	1,578,949	4,880	1,193,562	2,486	497,787	2,859	118,888	4,683	3,013,065	2,891	575,912	5,760	18,131,076	7,375	7,280,383
3,093	2,844,352	3,047	2,185,433	1,915	2,687,159	2,370	345,854	3,607	13,685,218	2,008	1,415,081	3,968	69,221,220	3,912	13,400,185
3,465,071	36,653,303	3,294,309	48,328,036	320,030	4,657,370	227,681	1,303,196	465,106	27,169,647	430,958	7,150,020	3,631,921	214,889,814	8,450,494	322,297,742
668	225,291	647	115,043	151	12,505	199	7,260	559	190,602	406	116,451	1,300	1,647,569	1,083	1,050,763
20,727	56,070	1,931	143	* 6	* 40	*	*	* 1,003	* 1,357	* 1,598	* 3,368	13,033	21,050	20,148	100,998
20,724	43,061	9,629	38,141	* 552	* 1	* 1,000	* 25	* 4,006	* 2,161	* 2,548	* 205	23,964	99,628	41,743	280,034
32,709	81,757	23,892	73,086	* 472	* 17	* 1,025	* 23	* 1,128	* 160	3,027	3,931	29,053	68,466	91,982	1,394,308
53,947	100,600	40,397	336,800	* 4,110	* 5,716	*	*	* 5,389	* 5,581	4,421	1,049	51,737	190,473	141,668	2,413,152
51,841	134,720	62,360	278,538	* 1,977	* 9,132	* 1,667	* 1,760	* 3,355	* 16,251	4,955	17,069	68,131	162,213	169,337	3,750,844
76,722	222,164	82,420	414,637	* 4,901	* 1,179	7	1,984	9,073	6,918	5,059	11,072	65,954	192,340	245,241	4,403,814
157,191	491,990	180,581	1,045,901	* 12,660	* 4,812	5,828	3,305	13,354	49,159	12,040	52,920	166,992	626,074	496,052	9,659,854
185,404	536,528	224,070	1,375,897	9,262	4,791	5,175	23,863	14,297	23,143	18,663	47,238	240,227	741,893	602,826	11,624,521
530,221	2,145,372	514,148	3,178,745	24,677	37,946	24,822	41,780	31,346	40,567	58,719	287,576	592,603	3,809,613	1,420,252	30,715,477
520,295	2,328,557	490,092	3,397,209	39,625	49,135	22,022	36,172	44,035	331,942	46,788	215,573	602,741	5,094,708	1,248,729	29,638,293
1,053,277	7,435,697	973,866	8,666,302	98,784	148,405	56,792	87,739	125,965	838,937	110,731	713,225	1,077,143	19,405,128	2,456,692	72,782,428
956,136	8,008,210	505,740	15,845,887	70,728	257,975	58,876	175,314	113,893	1,809,477	91,319	1,176,159	500,684	27,993,004	1,155,140	69,512,796
130,765	4,524,794	114,009	4,443,174	25,691	179,906	23,029	142,434	47,293	2,111,748	37,793	881,576	120,510	22,272,508	236,525	28,907,914
74,443	10,318,492	70,528	9,118,633	26,434	3,945,815	27,239	781,537	50,407	21,741,644	32,932	3,622,608	77,848	132,565,145	123,077	56,052,546
1,006,474	8,176,166	1,203,508	22,350,107	85,253	517,137	71,417	586,439	122,853	3,467,075	144,152	3,622,400	1,272,791	25,159,440	3,523,275	136,899,212

Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
3,668,168	122,395,804	8,061,192	176,527,038	6,616,370	271,148,438	1,829,806	85,629,152	273,140	2,677,559	795,393	60,800,867	1,012,145	39,670,831	3,440,723	2,050,342
108,146	4,948,957	436,295	14,064,481	488,430	30,241,877	107,938	8,373,510	13,617	526,169	36,267	3,515,351	52,417	5,943,336	121,868	102,362
133,650	371,695	396,888	3,956,453	357,995	7,434,492	32,596	76,047	8,078	13,519	15,959	26,975	23,068	304,591	127,829	25,561
129,291	349,038	322,098	3,509,530	285,829	8,517,506	47,859	267,288	5,756	38,861	16,378	97,649	22,804	102,729	111,220	29,890
121,307	503,551	290,285	3,758,265	249,436	7,139,597	59,853	287,033	5,977	22,389	14,016	80,657	28,610	131,176	103,422	41,448
126,337	576,808	273,979	3,884,218	238,324	6,409,562	57,103	368,555	3,811	6,381	22,595	165,192	31,785	202,439	101,303	23,391
112,185	541,546	236,296	3,152,671	199,064	5,904,631	52,718	252,955	6,844	15,372	18,362	108,054	19,656	295,629	89,836	31,142
104,838	470,524	267,889	3,740,377	205,384	5,749,675	51,309	331,776	3,195	24,733	16,719	165,904	21,910	161,390	84,852	21,263
187,051	823,418	472,685	6,218,038	364,299	10,797,061	98,931	778,909	9,816	23,480	34,235	164,956	29,526	450,934	178,366	68,576
226,278	1,104,745	530,096	6,997,008	382,520	10,727,093	100,052	943,370	7,756	63,384	29,593	195,794	47,908	480,185	210,049	66,422
555,880	3,985,622	1,090,191	17,141,027	863,807	23,905,124	219,924	2,617,022	28,171	102,171	93,464	625,627	120,389	1,014,415	477,355	158,663
476,541	4,516,455	922,236	13,772,661	668,319	21,222,994	223,618	2,962,542	22,842	63,757	76,670	617,580	86,718	1,039,175	376,616	117,538
852,235	12,323,702	1,721,006	30,468,872	1,365,650	49,104,773	398,757	9,974,968	60,159	224,645	191,417	2,772,115	240,132	3,391,230	781,922	250,585
149,595	3,703,476	321,460	7,409,283	268,418	12,179,509	80,433	3,403,935	15,318	47,305	40,074	870,480	47,022	1,036,635	151,346	94,967
231,378	11,574,834	509,120	22,354,147	438,180	29,129,614	164,181	9,748,545	39,596	214,342	94,760	3,567,896	117,667	3,937,645	302,584	204,618
95,707	12,908,664	179,683	12,304,322	154,071	16,389,599	73,061	8,424,845	20,120	214,530	51,161	4,096,234	64,544	3,822,323	133,094	142,851
23,755	5,921,650	44,927	6,114,407	39,685	6,760,345	24,529	5,252,789	7,127	100,530	16,907	2,759,880	21,501	2,290,270	36,455	114,018
10,597	4,542,901	18,551	2,947,409	15,850	3,809,800	10,968	3,061,047	3,914	102,212	7,688	2,186,772	10,821	1,467,187	16,060	31,608
16,175	12,522,211	27,417	6,887,064	23,046	7,438,690	17,797	8,320,770	6,818	233,417	12,864	7,124,270	17,196	4,132,913	25,722	150,599
4,281	8,837,207	6,419	3,149,416	5,219	3,291,843	4,874	5,336,040	2,334	166,251	3,647	5,699,727	4,991	2,518,368	6,616	103,598
2,942	31,868,815	3,670	4,697,387	2,845	4,994,654	3,307	14,847,205	1,891	474,111	2,617	25,957,754	3,480	6,958,059	4,207	271,472
2,727,349	109,112,176	5,818,808	128,431,316	4,566,946	185,814,165	1,320,972	72,239,024	207,922	1,843,914	615,950	55,297,286	784,929	29,614,885	2,625,799	1,647,867
678	952,641	816	292,444	970	1,002,265	1,045	1,159,621	118	9,495	257	266,468	362	480,475	516	2,740
10,192	14,906	13,563	18,566	3,583	76,092	* 9	* 5,534	*	*	999	216	* 4,570	* 6,921	6,163	976
19,036	70,836	26,082	148,482	18,401	135,702	* 1,557	* 9,131	*	*	1,999	18,926	* 3,548	* 1,938	10,107	6,837
24,067	32,998	53,860	386,516	46,923	983,951	6,039	29,117	* 1,023	* 30	2,127	33,565	7,598	55,854	16,466	4,829
34,077	102,170	86,707	907,881	79,617	1,462,611	14,433	83,782	* 597	* 5	* 7,093	* 21,283	9,038	63,886	33,832	4,469
44,100	90,328	107,132	1,269,310	88,730	2,461,314	15,739	51,959	* 1,334	* 1,696	9,797	44,133	6,451	52,856	45,144	10,126
49,387	144,045	172,377	1,680,014	113,005	2,791,516	27,692	90,263	6	2,883	9,880	52,105	11,961	31,207	45,170	7,731
125,758	391,093	328,842	3,347,572	257,736	6,294,929	54,630	284,955	5,722	4,952	21,997	101,564	17,647	213,485	120,139	49,547
173,304	505,582	412,875	4,441,237	294,169	7,092,173	67,595	303,047	4,186	35,591	16,109	55,956	35,977	221,115	161,177	42,903
455,479	2,344,005	947,516	12,385,567	759,309	18,451,945	177,193	1,686,408	22,800	61,902	72,999	353,895	99,759	506,376	410,968	115,618
435,198	3,320,864	878,448	11,723,043	630,519	17,956,830	199,436	2,035,104	20,194	45,449	67,092	392,919	78,751	677,176	352,532	110,025
826,526	10,610,741	1,686,246	27,761,879	1,332,562	45,156,183	380,466	9,070,423	56,059	182,748	178,426	2,462,677	226,050	2,660,505	752,865	230,175
377,004	14,837,068	825,171	28,804,244	702,024	40,089,485	241,522	12,781,859	54,039	237,732	132,857	4,175,385	161,515	4,459,935	449,756	277,293
95,222	12,747,145	178,691	11,995,807	153,157	15,993,292	72,502	8,312,120	19,959	204,289	50,825	3,989,164	64,124	3,628,805	132,317	138,349
57,320	62,947,754	100,482	23,268,754	86,241	25,865,877	61,113	36,335,682	21,884	1,057,145	43,494	43,329,031	57,580	16,554,351	88,647	646,249
940,819	13,283,628	2,242,384	48,095,723	2,049,425	85,334,273	508,834	13,390,128	65,218	833,645	179,443	5,503,582	227,216	10,055,946	814,924	402,476

Size of adjusted gross income	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,322,856	2,693,831	8,052,357	495,146,902	12,356,862	28,568,091	2,511,595	39,035,510	8,527,990	323,796,865	1,625,643	96,636,961
No adjusted gross income	28,485	15,826	167,165	16,211,373	671,617	1,681,931	52,869	1,944,888	418,085	26,236,044	161,054	11,776,166
\$1 under \$5,000	239,979	97,458	333,525	666,441	548,698	1,122,706	105,027	131,487	343,288	4,912,228	85,641	2,365,845
\$5,000 under \$10,000	168,687	96,780	265,651	882,733	454,279	982,586	77,882	114,626	268,681	4,206,513	62,353	1,937,861
\$10,000 under \$15,000	129,707	83,388	290,979	1,157,165	437,900	949,613	101,576	233,131	248,894	3,920,563	58,029	2,384,950
\$15,000 under \$20,000	126,164	113,250	266,008	1,341,121	416,622	935,460	81,950	294,962	216,899	4,644,454	46,467	1,857,708
\$20,000 under \$25,000	115,403	67,695	253,343	989,952	394,476	885,153	80,520	155,608	224,696	4,310,025	47,440	2,196,959
\$25,000 under \$30,000	103,846	78,747	265,084	1,155,233	363,290	815,983	79,212	191,661	218,719	4,007,761	43,936	1,777,168
\$30,000 under \$40,000	250,914	140,780	483,068	2,411,608	707,196	1,540,529	125,185	264,546	439,809	7,864,231	81,573	3,507,744
\$40,000 under \$50,000	244,652	149,355	497,808	2,599,759	742,461	1,672,380	135,285	260,407	463,541	7,377,910	77,062	2,939,391
\$50,000 under \$75,000	531,307	430,199	1,189,872	8,820,188	1,808,131	4,116,763	358,847	870,284	1,134,042	20,264,598	181,110	8,152,190
\$75,000 under \$100,000	450,228	346,281	1,040,687	10,441,558	1,470,526	3,295,844	323,880	930,777	1,006,134	22,025,902	153,626	8,151,997
\$100,000 under \$200,000	722,673	691,954	1,809,028	31,373,156	2,698,869	6,244,055	570,662	2,920,241	1,990,806	51,553,862	352,308	19,265,431
\$200,000 under \$500,000	182,294	254,134	845,157	50,087,997	1,237,222	3,191,168	302,059	3,208,158	1,086,368	53,873,398	194,881	15,973,552
\$500,000 under \$1,000,000	22,177	51,060	198,294	39,960,452	261,737	723,802	66,406	2,361,802	277,382	31,502,166	49,186	7,005,463
\$1,000,000 under \$1,500,000	3,172	12,392	57,774	25,678,595	65,668	185,923	20,253	1,281,032	78,678	13,929,189	13,779	1,917,172
\$1,500,000 under \$2,000,000	968	16,449	26,060	18,116,373	27,563	78,328	8,698	986,127	34,915	8,618,179	5,482	1,249,981
\$2,000,000 under \$5,000,000	1,042	26,958	42,022	57,784,277	37,799	108,889	14,036	3,339,134	54,017	20,346,272	8,516	2,230,336
\$5,000,000 under \$10,000,000	117	9,376	12,012	45,963,843	8,444	24,371	4,144	2,696,533	14,068	10,731,986	2,040	793,236
\$10,000,000 or more	42	9,751	8,820	181,505,077	4,363	12,607	3,205	16,850,086	8,966	23,471,580	1,158	1,153,811
Taxable returns, total	2,718,141	2,274,605	6,449,386	462,688,411	9,356,990	21,515,386	2,047,266	35,426,178	6,617,085	248,451,081	1,115,845	67,515,972
No adjusted gross income	* 211	* 52	1,034	1,202,772	930	2,545	320	60,497	995	732,365	518	515,370
\$1 under \$5,000	47,444	31,082	95,085	167,143	27,719	34,218	30,369	29,618	30,455	61,933	* 3,901	* 6,895
\$5,000 under \$10,000	53,479	27,283	77,478	199,746	66,795	90,426	21,352	29,389	40,407	135,091	* 4,854	* 9,294
\$10,000 under \$15,000	53,115	17,297	102,341	279,477	115,207	240,670	34,653	64,682	67,813	365,567	13,822	221,820
\$15,000 under \$20,000	73,910	68,458	112,210	305,984	174,145	346,659	44,918	127,503	86,887	1,798,092	13,811	486,566
\$20,000 under \$25,000	84,171	38,959	137,866	283,294	222,419	466,272	43,832	58,932	124,011	1,487,282	21,390	855,879
\$25,000 under \$30,000	85,103	49,521	172,388	438,093	235,561	511,357	56,829	112,112	133,953	1,708,625	25,140	835,547
\$30,000 under \$40,000	215,288	113,474	354,769	1,171,461	546,953	1,160,664	93,969	202,928	325,791	4,424,439	61,626	2,129,206
\$40,000 under \$50,000	222,596	128,712	404,124	1,528,565	617,934	1,370,983	110,540	165,457	367,768	4,714,686	57,838	1,993,053
\$50,000 under \$75,000	507,618	397,621	1,050,684	6,377,360	1,646,431	3,724,395	319,979	611,165	996,033	14,438,223	155,290	6,345,550
\$75,000 under \$100,000	445,072	337,621	985,578	8,637,252	1,416,035	3,149,353	315,690	849,476	955,507	17,890,165	142,392	7,119,063
\$100,000 under \$200,000	720,739	686,016	1,772,725	29,096,855	2,653,913	6,120,794	559,014	2,667,547	1,944,328	45,680,581	342,203	18,223,985
\$200,000 under \$500,000	181,933	253,354	839,961	49,048,805	1,229,771	3,169,902	300,700	3,119,286	1,077,910	50,872,101	193,348	15,398,924
\$500,000 under \$1,000,000	22,136	50,379	197,270	39,497,498	260,291	719,765	66,044	2,301,440	275,772	29,655,163	48,945	6,224,573
\$1,000,000 or more	5,328	74,776	145,872	324,454,105	142,884	407,384	50,058	25,026,144	189,454	74,486,768	30,766	7,150,248
Non-taxable returns, total	603,715	419,225	1,602,971	32,458,491	2,999,872	7,052,705	464,329	3,609,332	1,910,905	75,345,784	509,798	29,120,989

* 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.

All Returns: Capital Income, by Size of Adjusted Gross Income
based on samples—money amounts are in thousands of dollars

Sales of capital assets reported on Form 1040, Schedule D															
Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2,426,081	17,897,059	7,213,585	190,136,767	278,362	10,995,292	224,230	2,711,141	458,604	20,047,019	760,264	44,215,855	8,346,165	528,065,348	9,822,021	299,101,415
57,891	921,947	286,133	10,485,586	9,960	288,165	9,472	350,755	12,927	1,435,111	32,493	4,323,671	201,874	18,247,561	550,469	29,239,398
101,817	99,541	270,447	2,368,552	2,500	33,255	5,224	27,712	8,953	42,394	16,193	193,821	348,494	785,212	456,615	6,330,522
80,778	130,185	216,993	2,057,735	3,845	5,674	5,830	17,556	6,178	6,803	15,472	221,398	267,640	1,006,775	370,573	7,166,150
93,931	235,761	197,340	1,353,264	5,948	1,460	6,140	28,449	11,683	19,454	16,435	177,444	275,886	1,161,308	367,022	6,975,787
81,499	295,382	176,566	2,588,823	4,138	11,465	3,345	9,849	6,100	11,405	14,484	211,344	254,971	1,401,126	356,157	6,632,788
76,670	196,147	184,314	2,047,179	5,306	8,840	1,420	7,611	8,311	5,320	17,716	112,975	246,788	1,190,295	318,303	7,236,117
72,763	165,745	184,284	2,113,835	6,351	10,456	6,110	22,758	9,732	33,671	11,565	112,211	252,995	1,379,174	298,060	5,596,286
125,422	299,538	375,367	4,102,727	5,982	15,972	10,844	37,150	15,536	78,652	24,439	346,227	476,931	2,898,156	561,832	10,974,133
132,353	266,994	403,345	4,312,690	10,087	12,531	6,996	11,321	15,894	63,966	24,939	197,591	498,557	2,832,044	581,412	11,872,994
341,666	784,111	982,356	11,574,111	24,365	65,428	20,409	86,269	37,964	160,472	65,043	591,755	1,193,059	9,932,224	1,446,950	28,883,878
312,073	955,771	868,788	13,202,190	23,997	71,597	18,727	81,285	42,766	115,529	68,570	802,550	1,055,048	11,703,021	1,153,672	24,702,639
556,528	3,032,768	1,711,236	30,186,193	55,953	337,399	48,805	238,809	107,447	564,298	174,241	2,877,652	1,912,324	36,159,429	2,090,835	54,597,903
295,917	2,868,472	945,057	34,450,416	52,090	429,032	44,533	354,855	88,286	1,623,704	146,111	4,807,625	949,141	57,666,026	961,866	46,965,230
56,878	1,689,742	242,414	20,396,306	26,946	514,653	15,931	248,028	42,518	1,015,144	62,153	4,710,106	238,582	46,208,859	199,290	19,622,355
16,559	800,726	69,553	9,808,674	12,227	413,120	6,033	103,681	15,865	601,060	23,446	2,633,535	68,995	28,634,261	50,168	7,748,180
6,949	489,671	30,848	5,665,947	6,497	332,244	3,640	102,057	7,540	515,183	12,174	1,951,166	31,310	19,966,440	20,730	4,484,792
11,119	1,549,720	47,599	12,968,064	13,344	1,192,087	6,501	253,523	13,285	1,708,631	22,237	6,005,653	49,462	62,305,144	28,372	9,485,099
3,118	814,549	12,669	6,693,114	4,596	898,394	2,290	197,689	4,249	1,575,013	7,018	3,639,372	13,747	46,219,793	6,394	4,149,842
2,158	2,300,288	8,276	13,761,359	4,230	6,353,520	1,981	531,783	3,371	10,471,207	5,536	10,299,557	9,763	178,359,500	3,300	6,437,323
1,966,781	15,386,096	5,722,031	151,976,795	226,114	10,390,581	185,018	1,999,150	390,848	17,228,872	613,303	34,538,534	6,655,852	487,956,719	7,393,582	217,658,802
409	21,066	578	131,547	107	4,610	54	7,256	115	45,383	250	88,754	917	1,257,889	771	975,184
28,413	29,658	27,711	37,300	* 652	* 6	* 1,197	* 2,328	* 1,304	* 29	* 1,201	* 15,486	83,976	153,502	25,390	110,789
19,667	27,038	34,687	97,276	* 1,233	* 21	* 1,240	* 410	* 3,577	* 2,971	* 3,970	* 28,752	78,785	215,124	53,896	251,062
32,445	64,607	55,962	129,233	* 545	* 89	* 2,977	* 63	* 2,303	* 239	6,563	14,704	91,439	225,070	94,682	1,427,018
43,164	126,592	73,077	1,245,513	* 1,846	* 10,036	* 781	* 71	* 2,321	* 111	6,691	75,177	103,880	308,933	145,218	1,974,353
41,644	86,665	102,372	649,673	* 1,657	* 2,974	* 1,293	* 775	* 4,628	* 1,742	9,170	13,404	127,322	326,172	179,443	3,417,571
51,941	81,291	113,808	839,526	* 2,978	* 5,557	4,400	18,006	6,881	28,291	5,805	18,573	158,224	448,316	200,138	2,954,708
93,617	188,910	279,355	2,177,081	* 3,408	* 8,193	9,364	6,845	12,299	51,758	14,616	157,241	347,729	1,418,010	440,861	6,943,036
109,856	185,872	320,049	2,695,949	7,122	4,180	5,705	6,768	11,969	37,326	16,025	80,836	400,147	1,578,656	488,208	8,422,070
304,740	616,216	863,264	7,899,517	18,602	39,148	14,738	38,616	31,523	51,832	55,265	250,571	1,046,673	6,958,765	1,335,025	23,499,405
304,314	882,800	829,384	10,396,421	19,991	40,699	18,223	50,501	40,289	103,853	59,342	502,055	994,338	9,229,195	1,109,855	22,009,365
545,652	2,913,281	1,674,478	26,323,239	50,483	301,940	45,130	188,319	100,282	344,258	160,066	1,836,970	1,868,185	32,782,224	2,057,444	50,037,698
294,659	2,810,486	938,297	32,008,431	50,573	385,459	43,911	328,304	87,125	834,254	143,158	4,047,355	942,681	56,091,461	956,145	45,291,366
56,597	1,603,359	241,027	19,718,952	26,450	490,905	15,761	230,712	42,184	966,117	61,433	4,239,866	237,323	44,890,665	198,196	18,980,720
39,662	5,748,256	167,984	47,627,137	40,467	9,096,765	20,244	1,120,176	44,048	14,760,708	69,748	23,168,792	172,235	332,071,738	108,310	31,364,457
459,300	2,510,963	1,491,553	38,159,972	52,248	604,710	39,212	711,991	67,756	2,818,147	146,961	9,677,321	1,690,313	40,108,629	2,428,440	81,442,612

Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
5,372,864	236,877,136	7,751,036	153,158,065	3,899,085	166,502,854	2,123,726	180,108,472	201,788	3,607,724	1,184,729	139,603,914	738,746	23,664,372	8,222,468	19,259,874
115,732	6,338,305	328,849	9,687,709	301,985	20,679,110	111,636	10,416,286	8,497	474,248	36,636	5,829,522	30,414	3,168,225	247,308	433,341
241,603	508,940	329,632	2,780,021	201,848	3,744,993	37,885	325,346	5,224	41,559	25,967	82,596	13,159	139,901	360,314	244,283
190,192	782,785	265,285	2,606,182	158,192	4,742,012	42,863	275,599	5,511	25,762	21,565	112,442	14,444	169,848	254,567	213,604
182,311	847,382	271,895	2,903,555	147,630	4,296,843	66,282	336,686	4,859	32,667	25,326	107,258	21,296	150,771	237,706	244,594
155,670	703,150	249,871	2,395,529	160,820	4,475,505	61,715	625,946	4,793	14,935	22,948	140,303	17,027	88,680	234,604	274,588
150,348	842,593	229,085	3,356,126	129,749	4,157,545	49,798	342,255	1,323	9,462	17,907	81,703	22,355	88,861	224,373	308,622
169,511	978,012	216,942	1,955,986	117,084	3,885,496	54,112	357,284	6,111	33,227	23,775	105,841	11,913	60,721	208,054	277,182
304,628	1,829,455	438,016	4,895,978	221,853	6,384,730	112,440	945,670	10,048	54,661	43,684	255,627	28,520	242,157	404,571	470,797
311,375	1,983,535	470,204	5,222,744	205,407	7,240,353	105,454	907,035	6,553	13,571	42,558	186,251	31,120	178,241	455,243	537,138
772,365	6,201,606	1,130,389	13,306,578	534,400	16,640,907	266,605	2,851,346	17,579	87,172	124,479	828,709	78,965	635,417	1,162,505	1,836,758
671,559	6,326,721	948,222	11,942,367	422,995	14,069,148	244,755	4,569,085	18,519	161,991	115,614	1,003,188	65,539	504,362	1,001,126	1,779,256
1,231,061	21,012,673	1,743,243	27,246,091	772,606	30,595,319	455,633	12,767,734	46,345	324,110	284,261	4,216,895	168,192	2,284,203	1,947,662	4,003,948
621,349	30,957,057	819,012	26,270,206	404,011	25,303,998	298,240	21,897,613	38,875	499,329	217,987	9,062,786	135,131	3,180,088	1,047,760	4,036,961
146,864	23,466,944	191,870	12,482,860	76,959	9,230,651	108,404	17,743,094	13,232	347,438	90,590	8,270,711	49,669	2,512,444	259,880	1,679,145
43,213	13,180,195	51,250	5,367,926	20,143	3,292,225	38,809	11,155,792	4,475	127,095	32,572	6,051,214	18,026	1,383,609	72,370	669,736
19,417	8,836,345	21,806	3,207,700	8,479	1,806,340	18,628	7,472,452	2,816	134,240	16,224	4,866,597	9,185	926,686	32,570	381,220
30,760	26,179,797	32,400	7,700,434	11,210	3,078,160	32,529	22,614,686	4,372	321,233	27,484	16,998,677	15,672	2,763,183	49,869	889,896
8,671	18,329,530	8,146	3,482,543	2,432	1,253,204	9,909	15,376,772	1,472	265,939	8,526	14,463,625	4,709	1,488,044	13,207	375,649
6,235	67,572,111	4,917	6,346,528	1,284	1,636,317	7,627	48,127,795	1,185	639,085	6,627	66,939,968	3,409	3,698,932	8,759	603,157
4,274,006	217,679,028	6,050,882	119,992,685	2,782,244	115,008,263	1,612,187	161,111,186	165,692	2,673,187	979,311	130,340,105	599,742	17,662,284	6,636,385	16,489,899
655	313,036	556	120,321	607	770,154	459	644,667	33	6,361	423	407,377	149	196,124	636	10,586
55,831	100,621	24,135	80,094	6,186	37,315	* 3,630	* 14,062	* 1,197	* 3,486	6,946	6,648	* 2,853	* 3,862	60,394	45,539
55,000	154,746	42,499	126,640	20,576	133,947	* 1,885	* 12,896	* 1,240	* 614	9,037	21,166	* 2,099	* 12,143	60,318	48,598
61,777	142,203	74,568	415,056	41,654	1,025,434	12,859	32,902	* 2,303	* 84	7,964	16,231	7,022	11,899	62,047	59,189
64,740	183,289	103,436	753,726	56,576	1,298,730	15,096	77,702	* 1,229	* 53	* 5,823	* 42,734	8,345	14,049	101,890	97,414
73,234	245,858	122,967	1,454,936	73,123	2,053,303	25,571	65,000	* 1,293	* 1,146	8,110	37,863	14,283	59,649	121,294	128,915
106,177	345,649	147,245	1,094,174	71,168	1,931,880	27,760	74,593	4,403	26,105	14,438	21,835	4,813	27,735	136,747	131,425
220,341	990,636	346,577	2,880,428	169,254	4,270,822	69,912	344,502	8,714	9,557	29,201	94,805	21,912	108,483	311,724	314,321
254,559	1,053,471	394,616	3,813,117	172,022	4,875,186	72,341	407,786	5,508	9,790	27,671	63,769	23,278	104,126	384,777	433,780
678,435	4,436,667	1,044,917	10,864,463	487,375	13,592,833	218,184	1,944,955	13,471	55,405	101,249	428,706	66,655	347,287	1,059,983	1,510,942
633,860	5,017,603	908,462	10,579,985	403,492	12,603,746	219,235	3,533,785	18,044	116,239	103,148	706,629	57,553	302,612	955,331	1,564,393
1,198,898	19,065,468	1,718,047	24,763,221	758,684	28,297,437	436,145	11,374,407	42,515	254,081	270,011	3,504,283	157,952	1,557,260	1,905,457	3,672,368
616,967	30,288,077	814,104	25,356,704	401,617	24,512,049	294,509	21,209,397	38,420	467,939	214,689	8,536,245	133,177	2,820,102	1,041,295	3,923,169
146,000	22,461,089	190,858	12,069,445	76,615	8,974,747	107,480	17,481,125	13,125	326,940	89,764	8,015,891	49,106	2,333,037	258,576	1,656,005
107,533	132,880,617	117,895	25,620,357	43,296	10,630,677	107,121	103,893,707	14,196	1,395,387	90,835	108,435,924	50,546	9,763,915	175,913	2,893,255
1,098,858	19,196,108	1,700,154	33,165,380	1,116,841	51,494,592	511,539	18,997,286	36,097	934,537	205,418	9,263,809	139,004	6,002,088	1,586,083	2,769,975

Size of adjusted gross income	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	5,012,429	11,981,884	14,585,572	912,182,379	7,558,240	16,508,394	5,579,953	67,748,602	5,113,403	133,274,335	1,723,928	98,287,936
No adjusted gross income	29,940	46,579	189,513	13,715,457	438,493	1,075,245	79,735	1,271,425	228,478	12,267,268	159,706	10,221,733
\$1 under \$5,000	371,069	357,975	466,786	770,770	334,940	609,850	151,810	103,274	181,289	2,565,435	86,255	2,164,436
\$5,000 under \$10,000	233,652	336,503	494,345	1,571,276	289,830	594,669	177,396	187,084	142,410	2,460,155	68,339	2,155,081
\$10,000 under \$15,000	210,156	297,294	454,673	1,913,296	294,924	618,778	160,945	331,994	150,567	2,405,176	63,953	2,044,916
\$15,000 under \$20,000	187,804	363,429	466,396	2,370,832	284,061	614,108	150,391	320,909	139,455	3,609,347	61,562	2,311,166
\$20,000 under \$25,000	190,224	304,110	419,788	2,376,358	254,327	556,165	141,129	253,649	124,199	2,392,476	41,207	1,757,373
\$25,000 under \$30,000	185,061	340,098	425,733	2,472,194	259,839	553,376	139,749	290,437	138,617	2,073,316	49,581	1,780,384
\$30,000 under \$40,000	388,451	586,275	831,603	4,811,258	492,693	1,013,888	292,752	559,928	249,488	4,863,873	79,946	3,740,126
\$40,000 under \$50,000	405,784	831,199	826,798	5,372,556	466,390	1,013,220	298,903	559,438	227,349	4,541,312	80,291	3,681,063
\$50,000 under \$75,000	899,372	1,976,195	2,178,159	19,049,792	1,130,830	2,433,459	783,260	1,855,252	862,413	10,356,712	195,475	8,204,643
\$75,000 under \$100,000	674,246	1,624,227	1,911,753	21,563,646	913,510	1,962,004	690,062	2,025,652	613,804	10,925,520	179,400	8,294,062
\$100,000 under \$200,000	984,141	3,260,455	3,547,733	73,590,143	1,549,831	3,391,047	1,426,729	6,040,289	1,211,290	24,317,256	352,682	18,809,925
\$200,000 under \$500,000	230,225	1,218,118	1,646,524	104,479,671	665,152	1,590,298	742,486	7,899,553	702,776	21,219,641	208,003	16,662,448
\$500,000 under \$1,000,000	25,674	303,057	424,339	81,504,528	122,368	314,658	195,152	5,131,496	198,712	9,934,942	58,211	6,901,462
\$1,000,000 under \$1,500,000	3,887	63,105	119,709	47,374,674	29,490	79,901	56,684	2,716,558	57,366	4,064,980	16,344	2,558,286
\$1,500,000 under \$2,000,000	1,146	15,395	54,075	33,047,642	11,529	31,748	26,532	2,005,043	25,570	2,435,109	7,344	1,489,539
\$2,000,000 under \$5,000,000	1,359	47,228	86,711	103,869,935	15,697	43,728	43,611	6,426,794	41,640	5,194,955	11,219	2,641,415
\$5,000,000 under \$10,000,000	191	8,153	24,141	78,253,187	3,013	8,507	12,949	4,945,069	10,992	3,240,937	2,795	1,633,804
\$10,000,000 or more	46	2,489	16,791	314,075,163	1,323	3,747	9,690	24,823,756	6,989	4,405,927	1,616	1,236,053
Taxable returns, total	4,429,309	11,340,510	12,927,580	887,118,143	5,869,129	12,756,047	4,963,891	64,707,554	4,228,483	101,408,982	1,237,403	72,552,415
No adjusted gross income	*10	*34	2,611	2,426,955	675	1,867	1,061	134,740	1,026	427,119	467	333,340
\$1 under \$5,000	258,589	297,737	254,936	377,421	31,101	38,232	72,545	36,675	38,680	54,733	12,689	38,816
\$5,000 under \$10,000	136,056	221,713	231,419	700,766	55,106	87,012	81,196	45,641	39,022	122,804	11,270	64,384
\$10,000 under \$15,000	136,777	206,920	258,699	981,103	130,893	252,784	92,687	118,333	66,239	802,749	19,395	685,056
\$15,000 under \$20,000	123,336	275,343	278,286	1,351,296	147,778	303,944	86,823	190,430	73,636	1,023,997	26,180	896,529
\$20,000 under \$25,000	148,598	256,636	302,354	1,621,068	180,888	381,886	105,434	126,437	83,870	1,141,556	21,949	828,070
\$25,000 under \$30,000	145,527	311,733	324,490	1,859,873	195,996	414,336	102,889	190,022	96,728	1,224,126	30,005	1,020,165
\$30,000 under \$40,000	342,469	539,326	698,226	3,642,083	406,962	832,474	241,027	399,800	201,261	3,048,987	63,702	2,312,115
\$40,000 under \$50,000	370,117	783,165	740,808	4,387,677	408,135	875,887	267,574	479,381	192,508	2,896,150	60,172	2,289,885
\$50,000 under \$75,000	852,341	1,919,719	2,071,578	17,058,352	1,036,144	2,237,086	739,117	1,656,083	602,066	8,321,947	170,796	6,390,858
\$75,000 under \$100,000	670,677	1,619,207	1,875,836	20,434,656	893,163	1,906,582	673,246	1,797,549	595,752	9,744,041	170,834	7,488,282
\$100,000 under \$200,000	982,698	3,257,960	3,521,326	72,005,140	1,536,403	3,358,679	1,416,404	5,879,475	1,196,216	23,038,639	345,642	17,791,850
\$200,000 under \$500,000	229,860	1,211,986	1,642,540	103,658,924	663,103	1,584,744	739,931	7,781,671	700,952	20,798,353	207,145	16,328,644
\$500,000 under \$1,000,000	25,639	302,805	423,596	81,192,956	121,948	313,502	194,777	5,090,526	198,267	9,643,792	57,973	6,682,561
\$1,000,000 or more	6,616	136,226	300,875	575,419,873	60,837	167,032	149,179	40,780,789	142,260	19,119,988	39,185	9,401,861
Nontaxable returns, total	583,120	641,375	1,657,992	25,064,236	1,689,110	3,752,348	616,062	3,041,048	884,920	31,865,353	486,525	25,735,521

* 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.

I Returns: Capital Income, by Size of Adjusted Gross Income
 based on samples—money amounts are in thousands of dollars

Sales of capital assets reported on Form 1040, Schedule D															
Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
5,478,118	37,398,462	3,710,912	35,445,280	218,248	6,218,118	174,639	1,464,431	714,835	32,511,294	391,740	6,456,356	13,995,522	875,392,934	6,139,514	192,754,164
89,304	1,000,217	92,807	2,099,728	5,097	74,299	7,120	82,411	14,784	709,007	9,772	375,493	198,195	13,837,678	361,424	21,359,417
162,454	141,735	102,533	432,748	*1,838	*90	2,244	6,178	7,050	3,993	6,322	4,616	453,957	799,657	285,448	4,224,071
178,497	396,396	84,134	498,435	1,923	2,622	1,498	921	10,803	14,970	9,485	32,622	456,073	1,560,995	249,505	5,083,382
166,617	355,736	96,676	406,477	8,084	22,462	*1,779	*11,852	9,760	33,560	5,055	21,695	430,920	1,859,094	250,078	5,132,644
154,307	377,078	84,873	1,341,054	*1,766	*998	1,014	2,691	9,230	4,191	7,595	15,793	444,817	2,238,454	246,905	4,790,607
134,511	248,274	89,057	641,772	2,470	3,544	2,882	5,730	12,759	50,540	8,572	36,311	398,185	2,338,274	202,426	4,559,728
127,295	289,882	98,249	325,669	4,126	4,367	4,093	3,017	17,293	34,710	6,600	2,767	402,626	2,368,938	206,281	3,798,590
288,966	555,185	175,491	1,163,651	3,917	16,442	3,347	10,650	18,803	54,484	14,486	15,628	768,466	4,637,644	392,223	8,408,157
303,162	628,439	158,928	929,273	3,499	1,620	7,541	11,592	17,106	38,904	10,919	28,888	774,789	5,187,786	375,628	8,549,180
759,451	1,985,336	490,694	2,402,458	19,506	68,035	16,700	49,553	69,475	160,867	33,660	59,845	2,054,355	18,449,639	920,564	22,748,848
668,776	2,084,590	470,944	2,707,712	16,503	45,385	13,197	56,112	69,192	168,373	36,638	140,331	1,828,776	21,134,973	725,650	18,070,218
1,399,884	6,067,777	937,164	6,039,242	50,091	185,582	28,186	116,990	150,243	721,427	83,489	285,597	3,417,401	71,798,305	1,239,118	35,168,824
737,840	7,761,149	547,222	5,168,243	42,582	312,435	31,724	226,597	137,737	1,262,386	80,967	598,770	1,628,126	102,154,547	540,713	27,750,084
180,850	3,893,610	159,803	2,959,412	22,502	348,177	18,103	79,782	75,445	1,637,302	35,233	741,879	430,876	80,128,598	95,706	10,135,443
51,189	1,735,958	46,663	1,427,506	9,290	266,168	8,644	53,112	28,399	1,069,939	13,798	381,584	122,155	46,567,986	23,397	3,836,763
22,952	1,128,990	21,628	902,732	5,400	195,547	5,417	47,384	15,636	948,967	7,586	263,814	55,212	32,213,587	9,142	1,911,163
36,057	2,853,906	36,627	2,368,211	11,367	682,403	11,618	153,493	31,051	3,702,025	13,479	843,377	88,802	100,428,389	12,151	3,874,558
10,039	1,857,920	10,377	1,334,251	4,223	472,771	4,938	147,230	10,862	3,207,743	4,509	718,028	24,715	74,960,536	2,215	1,447,588
6,967	4,035,684	7,044	2,296,706	4,063	3,515,173	4,597	399,136	9,207	18,688,005	3,573	1,889,518	17,075	292,727,854	939	1,904,880
4,826,686	34,194,494	3,239,513	28,752,239	194,629	6,050,151	155,052	1,231,948	658,958	31,407,665	355,399	5,817,534	12,407,622	850,206,649	4,765,771	144,148,777
1,148	82,309	591	83,604	87	5,148	107	1,739	535	67,479	199	28,632	2,705	2,411,206	513	1,617,468
71,895	38,991	28,805	19,977	*644	*5	*644	*68	*3,758	*2,513	*1,934	*706	245,792	364,640	28,313	114,144
79,278	48,270	26,440	32,435	--	--	*632	*1	*5,089	*2,237	5,664	30,849	220,749	707,617	47,802	225,476
92,193	114,221	49,560	121,218	*1,289	*122	*325	*8,920	5,989	17,911	*1,919	*1,478	238,934	917,844	113,383	1,772,843
86,365	195,445	49,670	131,665	*6	*51	*968	*1,541	7,070	3,421	5,626	2,749	263,886	1,249,192	128,644	2,036,231
100,193	122,709	62,075	311,887	*1,496	*690	*1,531	*4,200	9,639	13,724	7,307	8,085	284,853	1,617,160	147,588	2,892,039
92,125	181,651	72,727	219,046	*1,600	*293	*2,682	*587	15,015	24,052	*5,230	*302	308,229	1,782,414	163,309	2,407,045
236,783	400,253	143,106	757,480	3,204	12,260	*3,118	*8,333	14,152	27,933	10,612	11,705	647,067	3,516,816	327,516	6,284,018
268,150	511,538	140,361	638,574	*1,860	*748	*5,190	*6,124	14,304	32,663	8,973	27,134	691,386	4,199,269	336,041	6,977,406
714,504	1,666,586	450,490	2,063,640	19,024	36,406	16,007	21,429	63,325	143,644	31,341	36,574	1,954,280	16,479,218	852,379	19,820,773
652,469	1,860,826	459,972	2,354,815	16,434	42,927	11,622	47,919	65,926	137,722	35,993	96,950	1,796,598	20,016,224	709,289	16,707,950
1,388,812	5,918,497	928,052	5,756,784	49,826	174,918	27,525	115,926	147,120	671,051	81,982	259,070	3,391,460	70,126,707	1,228,943	34,031,355
735,344	7,648,112	546,005	5,066,546	42,418	306,567	31,543	218,521	136,809	1,209,912	80,622	567,562	1,624,116	101,342,181	538,983	27,222,389
180,478	3,857,855	159,514	2,908,917	22,456	347,831	18,023	77,284	75,263	1,619,387	35,141	709,577	430,170	79,772,054	95,398	9,411,463
126,949	11,547,230	122,146	8,285,649	34,285	5,122,185	35,137	719,355	94,966	27,434,017	42,856	4,036,161	307,396	545,704,110	47,671	12,628,175
651,432	3,203,968	471,400	6,693,042	23,619	167,967	19,587	232,483	55,877	1,103,629	36,341	638,622	1,587,900	25,186,285	1,373,743	46,605,388

Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
10,389,691	394,475,546	4,003,018	45,367,295	4,586,812	185,854,582	2,338,099	230,194,973	140,615	1,772,862	1,619,444	221,134,805	370,217	4,615,831	10,701,459	74,415,564
162,451	4,616,366	131,186	3,232,960	294,848	20,251,660	81,958	7,610,599	6,044	111,834	29,603	3,853,220	14,364	676,501	186,824	671,031
337,033	586,502	142,533	555,184	223,096	4,030,260	28,450	133,271	*2,236	*9,262	23,093	43,507	5,094	11,896	365,179	418,910
343,148	1,129,314	147,544	950,633	169,446	4,615,866	47,161	232,974	1,498	1,381	28,972	127,911	3,716	5,544	333,192	560,837
344,742	1,453,413	123,509	891,603	191,294	4,991,196	61,980	427,333	*1,770	*15,624	21,293	98,538	7,304	12,463	311,494	658,052
327,463	1,334,507	151,082	722,132	162,093	4,608,544	63,638	504,143	982	3,959	21,131	161,350	10,266	29,266	307,304	811,748
276,345	1,300,840	110,465	900,626	145,173	3,961,614	52,710	550,225	*2,840	*10,164	28,373	94,012	8,866	99,619	279,120	805,491
281,736	1,476,698	130,813	796,249	132,725	3,449,717	65,132	500,960	4,093	4,499	25,481	127,129	8,863	55,271	283,178	771,296
551,053	2,736,466	247,848	1,547,099	258,223	7,790,065	128,773	984,829	3,136	5,858	51,966	242,386	12,718	66,693	546,239	1,675,521
551,664	2,901,334	252,934	2,215,873	250,023	7,295,251	111,981	1,120,440	5,539	11,999	64,569	330,297	9,078	77,149	550,735	1,886,806
1,519,108	10,259,046	626,734	5,466,260	622,115	19,564,379	272,536	3,752,743	14,558	68,359	152,180	1,170,662	42,212	290,531	1,520,345	5,907,869
1,344,906	11,473,148	492,275	4,199,037	525,932	16,154,744	292,563	4,601,529	12,249	79,040	174,891	1,377,568	47,368	266,728	1,354,532	6,312,058
2,558,055	41,438,744	905,691	7,207,201	955,412	34,783,763	512,103	15,637,193	26,496	199,424	380,630	5,157,423	88,760	506,099	2,684,081	17,092,607
1,231,802	54,518,617	406,392	7,052,924	489,590	28,066,788	355,078	28,029,705	26,368	309,285	315,910	11,921,553	62,008	565,888	1,371,442	15,929,472
323,706	41,013,016	83,355	2,738,161	105,364	11,358,451	134,905	23,394,519	12,642	98,754	140,929	12,594,633	27,269	351,957	356,452	7,538,310
92,995	22,368,971	21,466	1,010,390	28,045	4,394,674	48,131	14,283,401	5,651	53,565	52,353	8,682,544	9,201	215,856	100,531	3,070,772
42,400	14,844,892	9,025	759,952	11,500	2,193,325	23,800	9,298,790	3,249	59,378	27,624	7,572,316	4,026	159,154	45,591	1,758,235
68,672	43,626,508	14,120	1,864,302	16,375	4,470,698	42,666	29,576,350	6,632	176,076	50,154	26,320,457	6,405	350,688	72,136	3,884,191
19,093	29,176,365	3,673	1,152,359	3,624	1,784,029	13,743	21,363,504	2,495	122,818	16,817	24,501,368	1,656	240,249	19,812	1,771,159
13,240	108,220,798	2,374	2,104,350	1,934	2,089,557	10,792	68,192,464	2,137	431,583	13,476	116,757,927	1,041	634,286	13,272	2,891,200
9,179,896	382,261,084	3,365,132	37,397,151	3,550,307	140,615,714	1,997,476	219,340,018	122,767	1,443,350	1,496,991	216,211,685	322,121	3,537,337	9,574,039	71,210,187
1,736	728,131	507	175,483	737	1,823,923	1,356	1,290,184	69	2,088	937	757,351	85	17,181	1,361	36,746
167,470	199,878	33,986	41,741	28,765	139,123	6,441	14,312	*644	*103	9,894	17,326	*3	*147	194,254	200,094
164,741	467,568	34,761	71,296	36,351	250,976	*5,058	*17,078	*632	*1	19,583	42,645	*6	*252	165,606	277,375
183,750	615,553	65,908	223,905	76,572	1,700,695	21,987	67,848	*325	*12,451	12,267	48,567	*3,988	*10,955	179,887	361,040
199,012	754,433	89,330	352,640	76,687	1,922,637	24,573	151,028	*968	*2,311	16,101	84,479	*5,528	*3,941	191,196	504,550
197,311	881,831	88,490	477,778	102,554	2,640,481	38,843	356,295	*1,531	*7,975	18,880	51,027	7,422	40,582	214,392	602,783
218,124	1,057,207	103,704	577,097	101,339	2,101,700	46,948	313,507	*2,682	*881	20,190	88,135	6,570	54,357	227,671	650,555
461,869	2,063,462	211,324	1,195,011	212,892	5,791,116	101,694	626,037	*2,910	*5,204	40,807	162,602	8,836	53,510	473,847	1,425,537
494,353	2,322,060	227,384	1,933,790	221,891	5,823,231	93,711	793,262	*3,189	*3,797	55,526	244,969	8,179	52,679	497,588	1,675,069
1,447,574	9,407,164	589,810	4,886,776	575,213	17,084,497	248,625	2,888,895	13,976	26,355	138,104	865,504	39,906	162,493	1,457,783	5,657,003
1,318,682	10,847,861	482,199	3,961,611	516,256	14,972,258	276,025	4,260,828	10,976	67,484	172,829	1,291,404	44,942	207,134	1,329,929	6,116,668
2,537,774	40,349,055	898,418	7,053,581	946,994	33,558,861	504,921	15,125,343	25,871	197,911	376,669	4,971,530	85,390	475,307	2,664,658	16,935,083
1,228,404	54,065,162	405,592	6,919,383	487,693	27,575,112	353,825	27,760,238	26,256	298,626	314,433	11,733,563	61,783	532,396	1,368,811	15,886,346
323,155	40,833,195	83,176	2,696,950	105,072	10,608,056	134,615	23,280,860	12,605	95,421	140,621	12,468,643	27,220	349,008	356,018	7,527,327
235,941	217,668,524	50,541	6,830,110	61,292	14,623,048	138,855	142,394,303	20,134	722,742	160,152	183,383,941	22,262	1,577,393	251,039	13,364,010
1,209,796	12,214,462	637,885	7,970,143	1,036,505	45,238,868	340,623	10,854,955	17,848	329,511	122,452	4,923,120	48,096	1,078,494	1,127,421	3,205,377

Size of adjusted gross income	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,599,135	8,416,731	13,427,079	789,797,297	8,641,990	18,751,674	5,337,951	52,308,971	5,188,636	129,803,389	1,931,034	105,089,820
No adjusted gross income	29,044	35,701	165,726	10,929,006	521,417	1,295,372	88,769	1,255,098	269,147	12,924,095	201,579	11,330,384
\$1 under \$5,000	343,221	276,371	458,409	809,762	435,750	821,625	178,138	137,813	187,544	2,690,126	105,391	2,199,476
\$5,000 under \$10,000	200,297	239,472	466,823	1,579,013	334,056	688,816	151,658	291,388	150,870	2,644,251	73,388	2,270,163
\$10,000 under \$15,000	214,205	332,462	472,963	1,749,283	343,659	731,634	183,746	332,176	149,647	2,647,093	59,396	2,258,771
\$15,000 under \$20,000	199,657	238,883	433,733	1,984,703	350,306	766,358	153,010	328,120	148,807	2,630,346	58,300	1,867,613
\$20,000 under \$25,000	164,085	245,207	406,848	1,927,522	319,458	673,907	135,904	245,596	141,693	2,844,925	57,863	2,426,374
\$25,000 under \$30,000	173,381	255,395	422,174	2,184,965	297,091	603,028	158,133	323,079	141,502	2,244,851	52,703	1,859,647
\$30,000 under \$40,000	345,996	426,125	796,257	4,704,585	530,300	1,102,486	279,744	587,104	273,040	4,704,127	103,372	3,506,078
\$40,000 under \$50,000	390,479	615,884	854,874	5,575,487	539,024	1,076,511	317,971	771,638	269,778	4,677,629	93,556	3,737,651
\$50,000 under \$75,000	845,713	1,475,849	2,077,659	17,827,689	1,283,264	2,684,678	789,484	2,114,359	729,884	10,935,898	210,425	9,273,034
\$75,000 under \$100,000	653,719	1,148,707	1,753,040	21,345,205	1,067,399	2,296,766	673,185	2,192,476	619,191	10,784,676	195,949	8,869,506
\$100,000 under \$200,000	825,108	2,037,960	3,063,606	67,091,897	1,736,912	3,804,717	1,267,581	5,651,886	1,182,710	24,852,160	372,787	20,758,570
\$200,000 under \$500,000	189,900	896,556	1,421,642	98,690,086	687,878	1,684,019	636,454	6,593,565	636,463	19,995,500	233,728	16,677,093
\$500,000 under \$1,000,000	18,833	121,489	368,754	75,003,350	131,217	345,470	181,196	4,494,160	169,099	9,269,121	67,104	7,475,240
\$1,000,000 under \$1,500,000	3,279	27,177	105,275	43,801,537	31,369	84,666	54,344	2,499,163	50,016	3,496,897	18,895	2,733,394
\$1,500,000 under \$2,000,000	1,056	10,821	46,943	30,434,436	12,156	33,640	24,540	1,627,899	21,923	2,054,017	8,711	1,579,627
\$2,000,000 under \$5,000,000	959	18,992	77,025	92,779,494	16,247	45,271	43,241	5,494,806	33,172	4,379,456	12,873	3,119,487
\$5,000,000 under \$10,000,000	170	12,251	21,008	68,256,219	3,139	8,879	12,065	3,775,930	8,736	1,970,930	3,186	1,193,644
\$10,000,000 or more	33	1,429	14,319	243,123,059	1,348	3,810	8,788	13,592,717	5,415	4,057,290	1,929	1,934,068
Taxable returns, total	4,045,697	7,921,918	11,865,301	769,758,786	6,661,418	14,275,474	4,685,177	49,294,870	4,236,154	98,244,380	1,372,194	78,651,261
No adjusted gross income	*164	*1,297	1,861	2,345,595	1,664	4,767	1,354	148,754	1,220	733,879	1,122	683,070
\$1 under \$5,000	210,824	215,786	238,379	371,176	43,441	42,290	75,502	66,099	31,269	51,592	9,503	32,342
\$5,000 under \$10,000	103,130	153,957	211,212	629,281	73,697	109,951	65,859	39,296	34,902	182,801	11,636	153,384
\$10,000 under \$15,000	141,367	261,036	271,361	959,385	146,462	280,946	101,138	203,146	67,956	679,080	20,280	581,479
\$15,000 under \$20,000	135,575	180,392	266,272	1,028,720	175,247	368,349	87,938	116,237	73,734	710,652	23,423	592,115
\$20,000 under \$25,000	128,857	209,969	325,961	1,410,894	218,908	457,874	106,272	170,056	91,543	1,214,462	32,327	1,063,981
\$25,000 under \$30,000	144,287	221,947	341,183	1,753,837	229,410	448,501	120,579	263,857	100,955	1,059,910	30,486	796,312
\$30,000 under \$40,000	313,838	370,776	665,990	3,563,472	440,700	904,942	223,324	431,646	218,454	2,990,855	77,874	2,269,620
\$40,000 under \$50,000	351,975	585,644	763,463	4,445,001	470,081	924,394	281,426	614,418	232,378	3,589,284	76,602	2,833,513
\$50,000 under \$75,000	825,001	1,452,719	1,966,133	16,261,842	1,206,131	2,510,056	747,521	1,904,967	679,940	8,750,695	185,000	7,413,155
\$75,000 under \$100,000	652,602	1,145,822	1,713,302	20,174,114	1,049,806	2,248,012	654,815	1,995,596	608,651	9,917,487	191,599	8,134,766
\$100,000 under \$200,000	824,049	2,035,226	3,048,571	66,105,140	1,724,712	3,775,537	1,260,567	5,485,072	1,172,376	23,850,893	367,132	19,905,223
\$200,000 under \$500,000	189,742	895,612	1,419,178	98,238,243	686,262	1,679,709	635,228	6,522,789	635,004	19,699,563	232,879	16,425,073
\$500,000 under \$1,000,000	18,800	121,273	368,268	74,789,342	130,817	344,368	180,927	4,465,465	168,719	9,062,981	66,865	7,298,250
\$1,000,000 or more	5,484	70,463	264,167	477,682,782	64,081	175,777	142,727	26,867,472	119,053	15,750,246	45,467	10,468,979
Nontaxable returns, total	553,439	494,814	1,561,777	20,038,512	1,980,572	4,476,201	652,774	3,014,100	952,481	31,559,009	558,840	26,438,559

* 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

I Returns: Capital Income, by Size of Adjusted Gross Income
 based on samples—money amounts are in thousands of dollars

Sales of capital assets reported on Form 1040, Schedule D															
Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain		Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
5,319,838	33,524,258	3,623,253	27,126,470	146,529	4,688,907	178,867	1,365,522	731,903	21,706,855	353,257	3,833,841	12,670,217	763,742,508	7,257,803	208,022,674
113,924	1,074,156	98,753	1,734,533	4,549	78,491	5,102	58,498	12,681	525,084	8,539	223,314	175,494	11,514,572	446,041	22,130,052
188,296	192,116	94,387	544,178	*3,820	*357	3,692	16,746	9,854	20,393	8,254	4,779	435,610	868,156	386,930	5,085,293
153,366	320,432	96,105	379,145	*2,946	*5,179	2,167	3,577	7,490	7,361	5,370	32,951	447,610	1,560,183	293,221	4,994,416
180,414	347,051	101,773	359,903	4,216	3,097	2,169	9,304	12,580	22,717	7,284	59,804	425,905	1,656,597	303,335	5,662,194
155,041	387,869	102,969	822,255	*3,184	*4,359	*107	*59	5,817	6,442	4,527	10,969	397,587	1,863,154	306,833	7,062,183
134,487	292,691	92,366	456,922	*1,318	*597	3,259	15,266	14,628	23,572	10,430	17,628	378,332	1,828,806	271,142	5,618,520
155,105	333,287	97,865	412,495	4,048	11,457	*2,810	*2,010	7,409	13,054	7,224	5,419	382,390	2,075,376	244,605	4,805,976
276,214	665,223	185,585	1,252,855	5,584	19,911	5,460	32,517	27,237	34,736	15,445	45,442	730,789	4,513,159	431,948	11,011,220
313,479	969,046	195,275	1,195,034	4,697	13,869	8,634	10,316	30,039	92,349	13,912	38,253	790,119	5,290,394	446,895	7,793,404
783,833	2,313,705	542,292	1,928,487	10,345	28,958	15,421	22,281	74,900	148,188	38,480	88,587	1,922,654	17,195,436	1,074,451	22,815,209
660,397	2,272,715	453,476	2,173,074	12,503	76,128	12,122	18,693	66,113	193,554	32,024	53,324	1,650,976	20,499,153	861,296	19,039,596
1,268,587	5,681,192	877,991	4,781,666	24,679	145,875	33,551	115,641	157,016	860,772	78,405	232,238	2,897,627	64,920,007	1,448,014	38,039,000
637,102	6,142,065	467,977	4,103,316	29,334	284,134	32,581	99,258	143,655	1,400,557	61,254	349,025	1,394,687	96,830,228	578,830	29,136,067
175,411	3,395,648	122,013	1,996,840	13,675	269,224	17,532	97,449	70,712	1,620,155	29,985	490,458	372,902	73,492,613	110,316	10,901,424
49,363	1,586,018	38,002	842,630	5,995	242,469	8,432	49,873	28,523	1,006,049	10,808	206,372	107,242	42,617,357	26,351	4,001,350
21,645	911,632	16,918	562,431	3,458	170,393	5,258	42,979	15,570	800,718	5,596	123,982	47,624	29,729,291	10,155	2,082,228
36,668	2,595,986	26,928	1,247,358	7,206	581,169	11,609	117,074	29,587	2,937,020	9,940	514,908	76,906	89,439,292	13,737	4,722,990
9,813	1,311,580	7,500	651,225	2,696	409,657	4,586	95,876	10,067	2,400,088	3,256	375,658	21,282	65,624,946	2,616	1,667,692
6,695	2,731,844	5,098	1,682,123	2,277	2,343,593	4,373	558,105	8,023	9,594,047	2,524	960,729	14,483	232,283,787	1,086	1,453,859
4,620,749	30,342,585	3,120,703	21,561,642	128,789	4,556,288	163,290	1,257,776	679,830	20,994,418	314,894	3,373,337	11,205,958	743,115,554	5,578,925	153,170,524
1,320	57,009	389	53,982	71	4,725	205	1,287	426	105,034	246	13,554	1,777	2,370,224	1,284	1,360,106
73,959	65,650	18,892	19,213	*650	*101	*650	*1	*4,572	*791	*3,629	*480	230,295	345,160	40,809	190,642
64,220	35,510	26,245	25,066	*6	*1	*1,632	*474	*4,547	*5,028	*1,302	*5,120	204,478	648,004	69,069	476,613
96,582	210,468	48,324	71,923	*1,288	*1,853	*1,274	*1,109	*4,621	*5,620	4,420	39,363	236,684	886,549	130,505	1,810,982
86,388	129,744	54,736	130,762	*2,061	*2,861	--	--	*3,306	*164	*3,573	*4,307	245,384	969,891	157,581	2,733,234
104,864	185,962	62,651	160,078	*688	*398	*2,094	*13,237	10,210	21,911	7,316	15,401	305,465	1,310,861	187,665	3,247,284
115,573	251,181	73,949	265,573	*3,240	*4,600	*1,170	*1,499	5,635	12,879	5,565	1,328	313,063	1,569,309	193,094	3,010,572
218,413	468,466	153,913	752,488	5,387	18,141	4,464	28,833	25,130	20,415	12,113	15,290	615,606	3,342,287	364,956	6,821,259
728,107	740,120	168,706	918,660	3,749	2,527	7,641	7,381	26,223	70,815	10,254	28,774	705,435	4,162,373	393,156	6,226,383
739,835	2,070,226	510,000	1,593,188	10,115	22,737	15,377	22,119	71,061	122,317	37,055	32,546	1,818,859	15,543,867	1,014,573	20,161,700
642,246	2,078,666	447,713	2,064,561	12,460	75,865	11,878	17,114	63,469	166,686	29,349	26,666	1,614,433	19,364,688	845,674	17,799,177
1,261,306	5,508,048	872,013	4,613,083	24,616	145,267	32,795	113,702	155,315	824,373	77,025	211,503	2,882,734	63,972,924	1,439,245	36,267,401
635,833	6,093,384	467,112	4,050,926	29,226	279,150	32,425	97,004	143,129	1,355,940	61,042	332,245	1,392,247	96,373,542	577,482	28,779,048
175,138	3,370,973	121,753	1,967,388	13,640	268,760	17,482	96,357	70,576	1,604,238	29,929	479,491	372,357	73,269,532	110,029	10,664,860
123,965	9,077,159	94,305	4,874,751	21,593	3,729,304	34,204	857,659	91,609	16,678,208	32,075	2,167,268	267,142	458,986,344	53,804	13,621,261
699,089	3,181,673	502,550	5,564,828	17,740	132,619	15,576	107,746	52,073	712,437	38,363	460,504	1,464,260	20,626,954	1,678,877	54,852,151

Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term gain from other forms (2119, 4797, etc)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
5,464,418	201,030,762	9,191,345	339,029,650	4,660,800	50,994,393	2,360,983	233,813,815	141,298	1,527,883	1,514,318	189,676,169	407,026	4,260,226	9,911,970	51,000,528
375,672	20,955,478	155,504	4,578,293	163,414	3,981,817	76,698	6,512,476	3,729	71,342	30,359	3,603,129	12,520	815,657	190,918	514,916
293,406	4,683,517	330,419	731,415	191,987	981,172	34,157	262,044	2,685	19,685	22,472	108,765	11,892	30,760	375,020	395,772
214,217	4,646,565	325,136	1,093,936	156,893	788,557	48,925	268,254	2,816	5,366	25,267	140,973	5,027	12,980	343,359	516,073
206,741	5,058,492	307,306	1,121,465	186,522	1,402,570	65,175	656,826	*2,036	*13,389	35,850	147,665	9,567	84,628	327,351	627,527
208,767	5,520,984	288,264	1,243,843	180,679	2,157,426	64,733	480,288	*115	*89	15,424	122,063	7,165	43,675	317,224	676,952
180,266	5,257,371	261,983	1,277,127	159,921	970,295	63,557	496,886	*3,364	*16,198	37,179	113,452	13,150	51,341	278,662	618,025
174,199	4,473,226	274,699	1,193,244	142,606	923,874	67,509	649,723	*2,810	*2,485	21,628	178,241	10,151	46,759	278,317	694,536
295,554	8,484,248	516,660	3,199,467	274,057	3,576,292	117,424	925,514	5,780	17,960	52,381	364,926	23,537	146,861	520,647	1,237,392
291,317	6,951,666	523,650	3,076,179	310,413	1,799,137	133,835	1,273,392	7,690	12,732	57,985	333,321	19,056	51,538	613,412	1,629,172
739,469	20,181,713	1,371,312	10,123,768	737,013	5,298,571	298,414	4,430,508	14,797	32,126	177,017	1,383,493	55,693	346,447	1,437,665	4,301,324
620,402	17,905,529	1,163,878	12,089,270	595,578	4,203,429	263,093	5,083,001	12,753	36,107	149,956	1,426,898	37,552	146,091	1,254,713	5,091,544
1,105,525	36,850,047	2,136,841	36,677,700	1,020,841	8,343,074	503,310	19,219,590	27,088	157,677	350,542	5,225,124	93,479	670,678	2,318,740	11,779,641
558,397	30,460,256	1,044,957	50,751,304	409,794	6,636,238	364,846	34,319,485	24,542	127,914	273,404	10,312,447	64,351	433,453	1,139,831	9,968,785
126,488	12,484,663	284,775	35,591,186	81,622	2,373,413	134,939	26,241,875	11,634	118,991	122,534	11,461,172	24,044	437,294	306,075	4,711,284
34,810	4,795,592	82,192	20,246,599	21,118	1,174,670	44,447	14,701,523	5,482	46,822	47,118	7,883,067	8,065	154,485	85,136	1,956,385
13,947	2,494,000	36,796	13,550,845	9,029	636,088	21,534	9,583,949	3,021	50,455	24,381	6,813,054	3,815	126,440	37,905	1,000,435
19,735	5,683,480	59,503	36,329,890	13,604	1,911,244	37,476	29,870,801	6,715	125,576	44,449	25,171,170	5,658	317,289	60,255	2,381,951
4,245	2,174,481	16,353	23,663,920	3,487	953,514	12,113	21,186,263	2,211	95,756	14,903	21,467,736	1,502	146,090	16,028	1,009,172
2,260	1,969,454	11,119	82,490,200	2,223	2,883,014	8,799	58,651,416	2,030	577,215	11,469	93,419,483	799	197,759	10,712	1,889,642
4,194,524	152,256,284	8,070,762	328,154,871	3,876,197	38,842,333	2,001,786	223,902,508	127,971	1,394,284	1,374,768	185,054,677	354,446	3,021,216	8,723,969	48,334,585
1,467	1,542,728	1,508	781,509	379	143,357	1,100	1,110,575	116	818	982	787,726	156	25,069	1,194	42,280
36,709	206,273	154,531	230,785	38,086	54,787	8,454	15,265	*650	*1	10,197	7,692	*2,307	*1,092	164,085	162,930
47,264	426,438	144,222	413,927	50,998	110,824	4,468	12,305	*1,632	*712	13,908	51,820	*2,307	*4,257	155,229	235,571
79,358	1,503,148	163,455	562,418	93,274	449,712	19,394	98,889	*1,274	*1,654	20,409	64,644	5,910	15,979	169,910	320,109
111,412	2,536,169	178,522	664,443	103,981	470,534	25,576	121,336	--	--	7,989	31,950	*2,376	*2,976	199,389	428,607
121,542	2,893,773	204,056	911,828	121,564	635,262	41,126	178,237	*1,900	*10,990	27,967	78,777	8,802	25,909	222,677	460,669
135,811	2,871,077	225,345	930,917	115,017	532,121	52,059	357,493	*1,170	*2,248	13,174	114,964	8,854	23,516	231,270	584,325
250,000	6,301,753	431,254	2,457,856	229,644	1,381,127	95,301	596,346	4,786	12,450	45,591	245,004	20,555	81,267	451,775	998,419
257,900	5,548,011	464,395	2,335,636	275,421	1,465,497	111,514	920,811	7,006	10,907	47,961	226,941	14,782	9,591	560,223	1,486,607
695,584	17,674,568	1,303,379	9,391,900	701,892	4,874,107	268,009	3,743,601	14,758	31,930	160,146	1,000,174	51,100	271,365	1,374,315	4,098,462
601,959	16,656,497	1,142,697	11,554,205	588,876	4,046,963	252,337	4,674,357	12,720	34,473	142,783	1,253,116	37,391	144,304	1,233,365	4,966,070
1,097,402	35,029,322	2,124,552	36,209,738	1,017,187	8,273,886	499,489	18,845,193	26,503	156,993	346,683	5,072,056	91,947	636,901	2,306,872	11,675,638
557,104	30,072,925	1,042,919	50,454,585	409,056	6,556,953	364,023	34,189,662	24,433	124,811	272,557	10,181,718	64,160	420,501	1,138,128	9,943,720
126,185	12,235,705	284,294	35,448,470	81,458	2,333,896	134,742	26,194,260	11,599	118,131	122,316	11,379,115	24,001	433,064	305,720	4,703,588
74,828	16,757,896	205,632	175,806,655	49,364	7,513,307	124,193	132,844,178	19,424	888,167	142,107	154,558,981	19,799	925,425	209,815	8,227,591
1,269,894	48,774,478	1,120,584	10,874,780	784,604	12,152,060	359,197	9,911,307	13,327	133,599	139,550	4,621,492	52,579	1,239,010	1,188,001	2,665,942

16-Aug-07

2005 Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain				Taxable net loss				Short-term capital gain		Short-term capital loss		Short-term loss carryover	
			Number of returns		Amount		Number of returns		Amount		Number of returns		Number of returns		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,155,219	4,958,078	12,017,926	685,194,041	10,022,532	22,136,901	4,559,258	47,218,259	5,377,233	137,525,525	2,265,261	117,469,604				
No adjusted gross income	25,540	20,976	142,269	10,088,676	625,455	1,550,394	85,772	1,142,778	308,276	14,473,097	231,673	13,165,317				
\$1 under \$5,000	332,004	226,617	432,443	798,258	499,097	991,986	150,485	148,769	223,668	2,789,753	121,301	2,438,658				
\$5,000 under \$10,000	204,827	215,810	440,533	1,253,320	443,723	957,741	147,627	226,189	181,640	2,939,398	94,220	2,684,204				
\$10,000 under \$15,000	205,851	247,384	439,669	1,704,552	425,536	904,944	139,665	265,833	174,810	2,764,283	75,524	2,347,649				
\$15,000 under \$20,000	172,555	202,302	461,284	1,709,086	416,399	893,807	145,170	230,603	180,398	2,820,415	71,987	2,342,160				
\$20,000 under \$25,000	183,320	150,961	404,882	1,671,994	344,118	723,529	140,957	302,331	157,306	2,850,558	55,933	2,338,047				
\$25,000 under \$30,000	161,535	160,983	399,268	2,003,332	338,865	723,124	134,773	385,388	146,735	2,327,458	50,322	1,976,367				
\$30,000 under \$40,000	333,151	325,924	769,415	4,297,955	708,543	1,499,003	261,206	629,310	322,803	4,836,003	126,070	3,889,584				
\$40,000 under \$50,000	339,837	358,601	815,450	5,602,903	642,632	1,354,172	300,263	893,973	297,215	4,649,056	120,888	4,153,722				
\$50,000 under \$75,000	774,618	816,048	1,893,941	15,829,544	1,545,356	3,264,301	675,348	2,148,032	758,121	12,185,411	266,293	10,378,963				
\$75,000 under \$100,000	551,104	572,088	1,549,562	19,068,525	1,202,729	2,647,051	586,222	2,342,794	633,632	10,866,948	237,913	9,361,667				
\$100,000 under \$200,000	710,092	1,257,775	2,594,991	63,676,570	1,867,207	4,165,617	1,028,173	5,962,097	1,119,902	26,355,925	433,582	22,833,736				
\$200,000 under \$500,000	140,878	286,665	1,160,062	96,844,776	746,350	1,872,557	515,871	6,651,883	593,885	21,473,499	251,950	19,487,230				
\$500,000 under \$1,000,000	15,565	69,625	302,249	69,210,282	146,174	392,425	138,379	3,891,073	106,675	9,834,633	74,632	7,948,426				
\$1,000,000 under \$1,500,000	2,782	11,234	82,643	36,288,041	33,138	91,807	40,801	2,137,218	45,404	3,987,856	21,812	3,401,817				
\$1,500,000 under \$2,000,000	753	11,695	38,830	26,709,280	13,548	37,699	19,721	1,518,855	21,095	2,000,086	9,737	1,607,499				
\$2,000,000 under \$5,000,000	700	18,912	61,290	79,858,932	18,423	51,767	32,490	4,619,307	32,146	4,762,166	15,403	3,653,697				
\$5,000,000 under \$10,000,000	84	912	17,167	57,228,798	3,589	10,287	9,432	3,238,119	8,350	1,880,573	3,811	1,348,537				
\$10,000,000 or more	22	3,566	11,877	191,289,216	1,651	4,690	7,101	10,463,708	5,173	3,728,406	2,209	2,112,327				
Taxable returns, total	3,601,101	4,576,317	10,501,138	667,794,140	7,655,387	16,701,471	3,970,008	44,374,553	4,269,766	104,283,276	1,633,994	88,291,218				
No adjusted gross income	4	18	2,254	3,040,262	1,705	4,228	692	153,070	1,857	490,077	1,123	443,576				
\$1 under \$5,000	198,479	179,575	207,035	293,565	45,113	60,415	65,920	32,572	33,096	82,858	11,350	57,479				
\$5,000 under \$10,000	109,643	141,410	186,077	536,059	99,116	156,462	63,274	51,193	40,454	162,695	14,073	111,907				
\$10,000 under \$15,000	122,842	176,129	230,551	807,702	184,477	365,138	66,322	106,362	79,212	860,981	26,630	718,424				
\$15,000 under \$20,000	109,590	132,486	280,124	919,996	231,604	468,422	85,609	124,657	97,084	1,195,143	36,254	1,025,922				
\$20,000 under \$25,000	144,325	131,418	309,944	1,249,014	237,409	508,555	101,974	196,011	100,952	1,285,890	30,575	1,140,840				
\$25,000 under \$30,000	137,932	141,835	321,857	1,536,675	254,435	521,016	104,288	285,354	102,863	1,191,161	32,974	1,056,737				
\$30,000 under \$40,000	291,760	302,639	651,128	3,218,254	576,727	1,191,574	215,551	440,299	247,794	3,151,081	93,815	2,535,869				
\$40,000 under \$50,000	316,143	342,181	732,147	4,793,630	580,530	1,213,538	273,719	758,552	260,197	3,694,821	104,894	3,248,877				
\$50,000 under \$75,000	753,944	800,359	1,797,680	14,194,985	1,450,586	3,040,926	636,008	1,905,684	702,592	10,119,080	243,463	8,561,835				
\$75,000 under \$100,000	547,335	570,190	1,527,419	18,421,693	1,179,183	2,587,010	572,510	2,164,328	623,295	10,021,196	231,955	8,597,830				
\$100,000 under \$200,000	708,471	1,256,222	2,583,744	62,989,859	1,853,953	4,129,322	1,022,086	5,831,930	1,109,814	25,404,102	428,662	22,034,937				
\$200,000 under \$500,000	140,743	285,956	1,157,913	96,488,445	744,611	1,867,813	514,817	6,607,440	592,340	20,988,220	250,994	19,051,179				
\$500,000 under \$1,000,000	15,554	69,588	301,776	69,044,650	145,792	391,373	138,122	3,871,251	166,314	9,622,848	74,402	7,844,397				
\$1,000,000 or more	4,333	46,211	211,491	390,259,359	70,144	195,680	109,117	21,845,851	111,902	16,013,123	52,832	11,861,408				
Non-taxable returns, total	554,118	381,760	1,516,787	17,399,893	2,367,145	5,435,430	589,249	2,843,706	1,107,468	33,242,249	631,267	29,178,386				

* 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.

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

Source: IRS, Statistics of Income Division, July 2007

Sales of capital assets reported on Form 1040, Schedule D															
Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain		Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
4,619,690	32,147,283	3,557,206	24,158,554	132,612	4,054,320	150,677	1,166,420	673,023	19,523,692	365,289	3,287,590	11,365,128	663,943,989	8,645,215	232,584,907
112,200	1,074,740	117,267	1,510,940	2,150	55,870	5,388	106,556	13,155	588,948	10,514	267,986	157,433	10,822,322	546,499	23,748,045
163,380	178,475	119,390	398,873	*902	*218	2,487	18,866	9,281	44,253	9,240	7,534	422,746	816,446	444,619	6,280,370
149,500	305,975	107,203	356,596	*1,635	*2,680	1,003	1,695	14,062	28,590	7,976	7,973	415,372	1,264,628	398,712	8,207,820
145,407	297,238	114,995	405,727	2,286	10,113	2,278	14,308	8,408	26,855	6,972	44,972	419,769	1,618,832	360,791	6,197,206
142,470	211,341	119,467	506,561	4,087	3,184	3,235	4,322	11,999	61,790	8,362	13,085	427,732	1,740,335	364,216	6,425,487
144,145	362,704	110,210	581,514	*2,516	*5,111	3,237	11,682	8,622	25,198	6,468	9,997	366,070	1,593,509	300,670	5,835,141
132,810	424,996	103,763	395,882	*2,466	*1,962	2,117	9,765	11,558	31,445	9,592	18,459	366,237	1,987,365	285,346	5,183,265
254,442	640,347	213,016	964,388	9,371	20,210	4,271	6,637	30,305	65,819	22,589	72,530	714,377	4,130,590	599,340	10,761,503
304,059	970,952	200,557	671,663	3,548	12,338	6,228	17,677	25,421	128,624	14,354	23,939	748,226	5,291,170	544,521	11,027,032
683,725	2,301,149	527,090	2,180,044	11,631	21,683	11,508	29,263	61,968	255,811	34,969	28,442	1,751,191	15,002,819	1,324,220	25,118,636
594,039	2,408,590	441,802	1,697,260	11,949	83,269	13,703	31,584	64,173	174,406	32,403	102,942	1,436,362	18,123,045	1,026,179	21,317,279
1,034,485	6,143,646	776,387	4,383,069	27,704	150,759	29,943	80,738	153,897	805,919	79,654	210,277	2,459,300	61,575,997	1,616,552	42,186,053
522,426	6,308,376	409,376	3,283,899	21,014	326,870	27,818	162,397	128,615	1,762,401	64,264	285,738	1,157,624	94,807,515	645,930	31,190,233
138,181	2,746,787	113,503	2,062,728	11,492	299,452	14,178	104,624	55,916	1,598,311	28,482	460,827	307,249	68,176,091	126,770	13,243,739
38,469	1,653,140	31,693	794,256	5,257	200,643	5,652	50,067	23,217	972,999	9,715	231,280	83,723	35,584,645	28,850	4,715,131
18,433	836,288	15,281	437,509	3,115	156,332	3,778	39,332	12,563	777,702	5,194	167,495	39,609	26,027,400	11,871	2,442,102
28,986	2,136,225	24,431	1,243,082	6,490	538,872	7,991	124,504	23,958	2,614,071	9,488	411,793	62,556	77,451,004	15,702	4,798,441
7,751	1,090,961	6,943	556,600	2,553	371,407	2,937	70,880	8,051	2,126,385	2,925	260,178	17,445	55,007,368	3,093	1,977,666
5,383	2,255,353	4,833	1,707,963	2,446	1,793,347	2,925	281,524	6,853	7,434,165	2,128	662,143	12,107	182,922,908	1,333	1,929,759
3,977,450	29,202,816	2,967,175	19,532,093	121,634	3,975,093	130,549	963,566	607,758	18,486,277	319,143	2,834,626	9,928,737	645,760,641	6,592,084	171,343,181
913	88,542	1,114	41,585	174	6,034	118	4,069	421	72,537	291	14,890	2,815	3,094,996	864	1,631,542
65,170	34,349	24,335	27,990	--	--	**1,178	**1,623	*3,607	*3,238	*1,820	*782	192,597	282,581	44,861	165,074
60,248	55,219	25,348	59,070	*12	*74	--	--	5,916	4,819	*4,317	*650	175,819	515,168	88,496	659,734
67,157	114,985	58,970	127,937	*680	*334	--	--	*4,201	*10,061	*2,310	*33,637	219,960	787,677	152,536	1,831,753
82,639	90,373	62,398	177,894	*2,055	*1,851	*2,987	*3,578	9,052	45,311	6,585	626	260,391	909,641	202,307	2,888,165
102,575	223,614	74,460	185,271	*1,344	*954	*1,517	*1,407	6,165	21,352	*4,133	*8,282	285,093	1,132,686	214,553	3,695,031
101,043	303,625	75,055	160,126	*2,442	*1,778	*758	*3,132	9,527	19,852	*4,319	*11,067	296,927	1,489,345	218,122	3,377,777
210,462	445,978	165,124	638,917	9,207	20,150	*2,907	*2,475	20,822	32,614	18,062	32,332	606,554	3,077,752	492,422	7,183,888
278,980	847,848	178,334	585,291	*3,310	*11,046	5,233	9,115	21,245	66,472	12,040	18,355	672,027	4,396,175	492,325	8,965,806
643,147	2,082,666	490,818	1,862,731	10,808	19,705	8,783	24,440	55,633	158,648	32,847	26,007	1,670,733	13,441,987	1,246,792	22,181,580
579,308	2,217,204	436,714	1,583,830	11,620	82,946	13,245	30,104	61,617	153,360	32,108	101,648	1,420,010	17,560,757	1,002,837	20,148,128
1,028,406	6,004,405	769,727	4,209,908	27,622	150,273	28,833	76,101	151,278	763,683	78,507	193,252	2,448,631	60,842,593	1,604,377	40,326,464
521,298	6,262,641	408,466	3,226,235	20,895	324,634	27,648	147,342	128,071	1,734,814	64,024	278,113	1,155,423	94,402,732	644,454	30,660,843
137,907	2,728,720	113,297	2,012,455	11,446	297,770	14,129	98,305	55,746	1,583,067	28,413	414,492	306,743	67,957,439	126,456	12,585,373
98,199	7,702,649	83,015	4,632,854	19,820	3,057,546	23,213	561,875	74,457	13,816,449	29,368	1,710,493	215,013	375,869,123	60,681	15,042,024
642,241	2,944,467	590,031	4,626,461	10,978	79,227	20,128	202,854	65,265	1,037,415	46,146	452,964	1,436,391	18,183,348	2,053,131	61,241,726

Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
6,291,055	223,019,974	8,448,441	302,014,090	5,496,067	56,386,841	2,529,113	232,595,978	124,576	1,369,866	1,440,718	151,413,205	474,669	4,660,832	9,238,023	30,623,029
420,977	21,897,301	177,913	4,410,364	227,644	4,668,461	69,725	6,716,431	4,668	125,449	28,720	2,954,550	19,691	745,967	242,254	430,110
324,508	5,681,145	341,059	786,590	246,741	1,149,756	36,191	293,179	2,486	28,023	17,016	68,502	14,012	55,057	380,000	301,786
294,496	7,169,713	310,205	949,576	213,256	1,585,315	65,332	356,624	995	2,288	35,733	128,152	10,438	26,302	351,926	406,075
246,996	5,489,635	317,863	1,180,120	212,928	1,357,705	74,493	452,220	*1,625	*17,354	23,359	176,874	8,674	27,599	344,174	474,216
242,527	5,978,195	309,635	1,271,054	210,263	1,051,195	68,469	444,528	3,197	13,075	28,065	159,707	18,474	57,698	346,721	539,721
207,515	4,971,537	266,253	1,093,913	188,176	1,534,147	75,406	561,054	3,099	16,542	31,483	122,162	9,106	37,160	277,101	544,625
195,758	4,669,825	254,528	1,300,656	183,981	1,180,983	77,646	610,149	2,105	14,586	31,168	264,186	9,728	9,609	282,765	504,112
360,599	9,529,711	508,985	2,657,686	388,624	2,330,523	137,725	1,208,215	4,928	10,021	65,981	459,178	23,634	106,873	575,163	1,020,336
350,336	9,063,609	529,954	3,191,458	367,206	2,962,225	143,622	1,953,708	6,085	24,029	62,667	322,955	27,202	180,998	558,999	1,066,879
850,430	22,298,728	1,275,394	9,499,999	904,459	6,289,541	316,913	4,893,876	10,794	45,415	164,228	1,176,639	62,411	208,197	1,361,755	3,152,970
725,636	19,960,711	1,065,620	10,637,073	675,560	4,850,746	309,889	6,935,662	12,022	35,775	140,641	1,365,320	54,256	230,441	1,118,803	2,945,381
1,224,007	40,546,351	1,818,243	35,216,995	1,100,693	9,900,610	546,779	22,969,033	25,779	73,670	328,960	5,511,609	106,472	555,167	2,003,473	6,768,103
613,832	31,991,834	873,883	46,985,013	429,064	7,635,220	371,939	40,699,544	22,184	212,848	255,662	11,037,027	64,577	701,107	967,433	5,435,598
141,821	14,008,431	234,771	31,717,934	93,087	3,643,284	124,738	27,907,418	10,819	145,013	107,040	10,893,135	26,342	372,246	257,639	2,509,599
35,900	5,399,233	63,350	15,890,967	23,200	1,279,944	38,999	13,500,418	4,026	60,331	39,874	7,495,355	8,055	198,269	67,677	919,136
15,908	2,874,569	31,045	11,778,996	9,799	764,682	19,377	9,266,931	2,325	43,566	20,509	5,770,151	3,749	142,539	31,845	591,964
22,236	6,009,043	47,203	30,976,754	15,265	1,724,636	33,802	27,196,618	4,578	127,898	37,942	21,534,902	5,453	413,137	48,659	1,206,344
4,973	2,717,753	13,185	20,368,013	3,830	1,050,969	10,391	18,806,014	1,468	73,990	12,096	17,306,134	1,491	195,863	12,957	583,063
2,599	2,755,649	9,349	72,100,928	2,292	1,406,901	7,677	47,832,356	1,393	299,992	9,575	64,666,667	904	396,602	8,678	1,227,011
4,778,336	167,397,959	7,296,745	291,854,868	4,467,596	44,454,643	2,165,689	223,080,582	106,951	1,111,838	1,301,090	147,488,697	407,194	3,651,546	7,915,986	28,489,576
1,506	1,870,884	2,048	792,880	419	159,918	1,655	1,803,387	72	3,624	982	940,241	195	61,520	1,836	22,893
33,522	190,537	138,150	200,964	49,119	44,633	7,180	39,600	**1,178	**2,434	*5,579	*6,112	*4,586	*1,645	140,383	110,076
54,604	540,952	134,035	378,528	65,528	231,213	3,928	29,118	**	**	17,823	69,477	*4,616	*7,969	130,452	158,448
87,419	1,586,155	164,168	573,275	98,369	413,767	26,655	118,234	--	--	11,882	51,005	*4,022	*3,437	164,115	216,769
128,300	2,741,881	187,830	695,063	123,382	443,121	29,431	146,411	*2,978	*12,142	18,423	96,672	10,113	36,259	209,141	316,733
152,804	3,096,967	204,058	734,211	135,919	1,072,227	58,056	407,999	*1,517	*2,065	22,185	64,508	7,561	25,891	220,282	428,089
148,307	2,967,839	209,630	1,018,661	145,575	816,577	57,595	367,692	*758	*4,699	21,022	101,757	6,187	1,322	226,863	413,895
286,681	6,373,807	430,992	2,087,328	329,271	1,674,009	112,224	798,304	3,565	3,779	50,252	289,018	16,511	65,804	498,961	835,814
313,586	7,115,185	477,679	2,715,675	329,117	2,651,810	124,609	1,390,530	5,727	11,698	55,829	270,924	24,685	141,147	513,108	973,082
811,788	19,419,325	1,217,678	8,704,488	858,877	5,713,117	289,009	3,984,396	8,081	38,593	154,052	919,104	59,875	178,453	1,320,257	3,001,327
709,002	18,811,930	1,050,730	10,366,092	665,766	4,660,827	305,286	6,612,183	11,761	33,657	137,414	1,268,581	52,796	223,049	1,105,826	2,895,835
1,215,539	38,581,420	1,809,631	34,781,928	1,090,876	9,740,468	544,296	22,631,403	24,710	68,120	324,407	5,326,824	105,811	531,232	1,992,227	6,697,202
612,357	31,464,774	872,000	46,726,122	428,215	7,541,438	371,100	40,560,259	22,071	194,770	254,732	10,920,123	64,376	677,682	965,757	5,414,041
141,495	13,825,068	234,329	31,587,880	92,895	3,126,825	124,520	27,845,433	10,787	135,839	106,780	10,813,518	26,266	361,804	257,243	2,501,531
81,424	18,811,234	163,786	150,491,793	54,268	6,164,693	110,044	116,345,634	13,745	600,418	119,728	116,351,835	19,593	1,333,730	169,535	4,503,844
1,512,719	55,622,014	1,151,695	10,159,202	1,028,471	11,932,198	363,424	9,515,396	17,625	258,028	139,628	3,923,507	67,475	1,009,286	1,322,037	2,133,453

2004 Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2,878,263	1,925,990	10,875,231	497,227,695	11,513,428	25,492,046	4,488,654	39,746,504.00	5,506,046	144,946,686	2,608,231	127,020,069
No adjusted gross income	16,703	8,418	140,975	9,050,536	675,087	1,693,394	83,058	1,532,554	338,760	15,653,381	260,952	14,137,725
\$1 under \$5,000	244,027	113,131	379,629	609,472	557,481	1,146,940	143,372	169,770	225,377	3,430,904	146,336	3,127,010
\$5,000 under \$10,000	150,078	91,053	409,738	1,066,616	500,295	1,090,908	147,382	231,599	194,602	3,521,028	95,265	3,019,699
\$10,000 under \$15,000	150,020	123,344	464,541	1,464,744	503,617	1,097,007	171,314	274,926	196,452	3,286,167	82,965	2,848,300
\$15,000 under \$20,000	143,299	86,892	456,895	1,829,264	454,413	1,022,877	167,808	345,596	184,691	3,249,880	88,528	2,812,601
\$20,000 under \$25,000	106,390	53,613	415,333	1,746,072	416,925	880,200	151,486	320,313	173,933	2,918,443	77,877	2,590,293
\$25,000 under \$30,000	111,982	63,580	394,240	1,906,443	403,229	878,512	150,410	354,635	166,899	2,750,879	82,767	2,532,355
\$30,000 under \$40,000	224,694	107,558	749,922	3,733,384	824,506	1,733,090	266,065	648,084	349,013	5,208,463	142,423	4,258,672
\$40,000 under \$50,000	218,312	115,010	787,993	4,048,620	826,962	1,767,851	307,302	627,103	345,863	5,777,698	152,001	4,847,871
\$50,000 under \$75,000	558,414	370,536	1,812,450	13,766,936	1,849,903	3,872,862	700,954	2,106,668	773,865	13,018,558	317,273	10,871,271
\$75,000 under \$100,000	387,911	291,301	1,446,602	16,158,510	1,410,780	3,016,508	633,605	2,199,811	667,510	12,230,056	281,279	10,616,886
\$100,000 under \$200,000	461,475	360,186	2,165,167	50,155,672	2,068,557	4,674,715	932,479	4,978,347	1,095,199	25,778,982	465,415	22,450,204
\$200,000 under \$500,000	93,963	114,745	881,805	68,803,978	791,912	1,985,855	438,144	5,595,789	553,093	21,875,166	275,207	19,810,537
\$500,000 under \$1,000,000	8,185	14,989	219,011	50,856,121	155,821	422,087	112,667	3,429,687	145,052	9,840,514	81,377	8,865,989
\$1,000,000 under \$1,500,000	1,697	6,126	60,325	28,484,420	35,475	99,770	32,584	1,697,124	40,052	3,814,650	24,593	3,418,183
\$1,500,000 under \$2,000,000	519	2,815	27,637	19,053,558	14,356	40,513	14,855	1,159,469	17,845	2,214,318	10,822	2,028,180
\$2,000,000 under \$5,000,000	508	1,530	43,413	59,053,945	18,822	53,798	23,657	3,754,299	27,319	4,706,393	16,645	4,193,315
\$5,000,000 under \$10,000,000	61	334	11,685	39,742,491	3,662	10,509	6,773	2,519,910	6,605	2,118,643	4,087	1,785,640
\$10,000,000 or more	26	829	7,868	125,696,910	1,624	4,649	4,740	7,800,818	3,912	3,552,563	2,420	2,805,338
Taxable returns, total	2,465,819	1,729,594	9,377,216	482,192,064	8,886,242	19,472,221	3,853,895	37,358,233	4,315,299	108,968,280	1,878,911	95,076,335
No adjusted gross income	*9	*6	2,063	2,252,800	1,466	4,048	681	500,455	1,475	765,751	1,210	787,833
\$1 under \$5,000	107,577	73,538	167,265	222,279	45,634	58,111	50,815	39,293	20,548	101,051	10,775	101,765
\$5,000 under \$10,000	77,300	54,411	148,634	468,302	108,652	191,053	44,017	75,097	38,920	356,716	15,794	326,320
\$10,000 under \$15,000	87,696	79,055	237,378	751,067	203,405	423,725	90,032	153,214	82,133	822,859	25,398	668,933
\$15,000 under \$20,000	103,023	58,559	284,046	1,066,863	273,948	612,616	87,300	150,405	103,429	1,225,540	43,316	1,010,059
\$20,000 under \$25,000	84,184	43,949	331,341	1,279,171	295,465	601,597	108,090	178,116	123,999	1,479,519	47,541	1,258,669
\$25,000 under \$30,000	95,807	57,082	311,208	1,419,236	308,818	670,791	114,554	293,659	117,572	1,558,477	55,149	1,504,734
\$30,000 under \$40,000	202,131	97,653	651,538	2,947,427	670,464	1,414,117	229,063	515,743	276,918	3,613,314	107,952	2,997,838
\$40,000 under \$50,000	214,017	112,491	705,658	3,414,772	731,413	1,579,988	282,638	567,679	285,289	4,139,965	123,765	3,443,041
\$50,000 under \$75,000	542,140	360,819	1,711,921	12,402,118	1,772,606	3,682,389	661,946	1,951,451	733,395	11,146,424	298,365	9,208,762
\$75,000 under \$100,000	385,542	290,819	1,416,610	15,233,348	1,390,274	2,959,044	622,368	2,156,053	647,613	11,325,942	272,991	9,795,306
\$100,000 under \$200,000	461,450	359,861	2,159,025	49,631,595	2,063,326	4,660,078	929,596	4,893,774	1,091,046	25,006,390	462,155	21,701,322
\$200,000 under \$500,000	93,949	114,735	880,831	68,599,303	791,180	1,983,817	437,657	5,559,239	552,366	21,459,530	274,696	19,405,061
\$500,000 under \$1,000,000	8,182	14,981	218,847	50,754,171	155,707	421,762	112,574	3,417,093	144,924	9,653,363	81,286	8,700,042
\$1,000,000 or more	2,811	11,634	150,850	271,749,613	73,885	209,086	82,565	16,906,961	95,671	16,313,440	58,516	14,166,650
Nontaxable returns, total	412,444	196,395	1,498,015	15,035,630	2,627,186	6,019,825	634,759	2,388,272	1,190,748	35,978,405	729,321	31,943,734

* 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.

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

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

Sales of capital assets reported on Form 1040, Schedule D															
Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain		Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
4,660,892	29,959,194	3,397,704	23,908,018	120,495	3,300,564	103,767	1,000,846	684,814	16,406,801	372,519	2,951,481	10,064,855	483,427,454	10,100,174	249,339,607
117,031	1,216,253	126,705	1,882,519	3,124	71,126	3,942	104,755	17,866	954,085	9,362	237,292	154,920	9,755,721	598,024	25,287,032
157,377	257,307	104,761	404,100	*1,431	*1,247	1,928	7,531	16,251	20,349	6,546	9,252	356,757	669,039	507,136	7,184,519
154,678	276,009	117,718	554,490	*2,183	*9,564	1,336	7,448	14,515	31,168	3,600	24,533	372,359	1,304,064	466,865	6,927,316
175,801	377,835	124,571	540,329	2,524	3,114	1,708	3,378	9,191	15,307	14,206	15,490	424,592	1,407,932	447,185	7,478,879
168,588	360,126	107,066	472,135	5,106	27,062	934	27,459	20,070	24,481	6,289	3,758	418,686	1,648,195	403,967	7,132,536
138,742	301,875	102,013	335,899	7,373	79,626	2,529	1,173	24,536	14,865	12,043	67,131	375,232	1,766,091	368,792	6,380,780
153,473	525,670	91,316	378,883	*1,122	*2,707	3,290	5,689	15,971	25,769	17,110	33,463	351,207	1,968,386	358,958	6,222,102
273,262	744,625	218,628	1,107,374	7,232	12,029	2,157	9,171	32,113	98,883	15,656	40,698	664,839	3,578,150	700,783	12,230,230
314,417	643,633	222,616	1,023,744	4,055	3,762	5,382	28,791	30,482	123,459	16,006	21,042	729,689	4,002,130	710,003	11,901,253
706,741	2,247,651	517,286	2,628,359	14,778	128,427	12,424	36,449	78,507	298,156	29,988	50,046	1,640,475	12,998,504	1,601,580	28,108,194
654,275	2,426,645	445,912	2,051,480	9,412	174,635	7,296	22,955	61,369	165,156	39,882	105,360	1,289,948	15,552,580	1,239,206	22,591,429
973,216	5,477,975	715,549	4,320,153	18,437	81,564	19,423	104,792	144,160	804,886	96,643	293,897	2,033,617	48,937,191	1,801,784	43,745,327
469,455	5,511,748	351,828	3,345,267	22,986	276,006	14,228	119,169	109,606	1,576,555	58,941	368,712	875,494	67,581,026	691,355	32,746,347
120,408	2,722,674	89,843	1,481,977	8,807	237,471	9,366	55,735	51,186	1,352,404	23,333	321,195	221,534	49,919,875	139,777	13,861,863
34,675	1,287,722	24,618	631,763	3,393	148,252	4,505	51,213	19,116	742,283	8,194	194,625	62,076	27,988,479	31,364	5,134,137
15,091	776,797	11,322	387,872	1,959	129,615	2,573	21,797	9,960	581,240	3,918	104,651	28,364	18,704,433	12,630	3,321,538
23,485	1,907,622	17,934	859,146	3,868	489,999	6,114	94,246	18,783	2,131,335	7,277	334,643	44,988	57,286,990	16,234	4,853,621
6,158	973,098	4,830	482,048	1,421	313,237	2,373	85,314	6,290	1,662,628	2,060	194,694	12,024	38,278,594	3,166	1,956,490
4,018	1,923,929	3,189	1,020,479	1,285	1,111,122	2,258	213,783	4,843	5,783,792	1,465	531,000	8,052	120,080,072	1,366	2,276,015
3,954,534	27,204,771	2,805,369	19,067,666	98,468	3,114,763	90,198	844,742	603,937	15,635,062	328,670	2,581,711	8,666,888	466,936,615	7,773,277	187,925,714
1,036	150,385	446	67,728	56	5,480	98	6,884	572	455,765	235	14,481	2,142	2,252,462	1,005	2,323,666
51,517	43,360	9,775	2,772	--	--	*971	*42	*974	*339	*2,917	*878	159,528	202,331	45,545	234,851
40,314	78,315	28,494	44,801	--	--	*6	*27	*5,707	*11,352	*952	*138	135,867	432,366	101,676	844,403
90,701	165,271	55,501	165,342	--	--	*160	*909	*5,936	*5,045	*4,934	*4,776	207,776	653,113	180,511	2,250,747
84,032	158,716	68,217	230,865	*2124	*21,873	*666	*17,922	13,794	4,014	*1,489	*891	268,794	982,114	243,449	3,314,783
99,709	193,805	78,422	196,923	*3382	*5,036	*241	*94	19,273	13,300	7,814	57,857	304,268	1,320,919	262,476	3,848,260
113,272	450,807	66,188	194,906	*1,099	*1,924	*2,247	*2,643	11,610	10,235	14,040	25,502	278,163	1,458,623	277,816	4,330,904
234,531	587,712	176,420	710,956	*4,823	*10,765	1,860	6,483	24,385	55,489	13,509	36,261	572,598	2,692,824	574,976	8,863,514
285,947	560,114	184,656	775,404	3,304	1,038	*4,755	*16,509	27,845	116,107	14,084	14,591	642,955	3,295,698	637,795	9,694,574
670,322	2,059,534	489,851	2,363,469	13,001	125,955	11,479	28,742	73,425	252,888	28,326	32,379	1,555,327	11,585,147	1,533,419	24,932,233
640,476	2,353,909	431,610	1,924,225	9,020	158,803	7,242	22,385	59,567	159,430	39,276	100,114	1,261,784	14,549,532	1,221,730	21,213,368
970,087	5,369,896	712,685	4,261,705	18,026	79,919	19,159	104,352	141,496	769,199	96,087	268,229	2,026,410	48,293,132	1,797,754	42,559,127
468,913	5,472,371	351,461	3,316,711	22,920	275,041	14,162	116,789	109,290	1,554,867	58,804	364,008	874,485	67,366,970	690,727	32,402,702
120,304	2,704,785	89,778	1,466,428	8,795	237,244	9,347	55,078	51,113	1,344,975	23,306	303,247	221,363	49,806,134	139,689	13,688,028
83,374	6,855,792	61,865	3,345,432	11,918	2,191,685	17,807	465,883	58,949	10,882,056	22,898	1,358,359	155,427	262,045,249	64,709	17,424,556
706,357	2,754,424	592,335	4,840,352	22,027	185,801	13,569	156,104	80,876	771,739	43,848	369,771	1,397,967	16,490,838	2,326,898	61,413,893

Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
8,142,706	239,677,920	6,226,226	61,778,335	6,972,761	229,561,762	2,316,533	162,651,509	85,432	1,205,642	1,275,661	118,092,057	633,700	7,261,116	7,854,562	13,409,908
149,900	4,034,513	295,385	4,694,725	442,210	22,793,884	79,079	6,350,530	3,147	124,411	34,724	3,232,651	14,208	1,766,397	220,348	221,986
324,882	690,452	269,507	1,529,918	363,348	6,181,764	37,150	306,705	1,927	11,296	18,342	138,982	17,601	122,831	302,356	194,189
326,278	1,097,900	268,600	1,692,887	312,883	5,726,712	48,462	405,074	1,329	11,085	30,809	100,392	11,799	41,934	287,904	245,999
356,352	1,179,345	280,164	1,669,640	288,440	6,466,984	84,008	607,779	*1,542	*3,685	25,634	92,043	16,175	116,979	307,712	307,174
322,444	1,173,066	253,439	1,759,634	247,098	6,005,187	89,579	787,376	435	14,594	33,685	115,314	22,751	83,683	330,895	303,003
275,283	1,201,725	210,885	1,237,541	248,512	5,631,791	84,381	735,437	*1,588	*1,608	24,069	148,234	22,792	77,589	265,031	248,443
272,739	1,298,797	224,844	1,489,658	217,883	5,131,961	73,554	870,974	*1,390	*5,081	28,362	177,512	26,420	171,191	245,075	196,674
510,106	2,322,777	420,005	2,917,588	459,893	10,298,443	151,731	1,445,675	3,126	12,604	50,035	381,363	29,768	154,249	475,031	580,990
563,141	2,921,079	449,273	2,970,485	427,615	9,660,976	131,128	1,173,767	5,366	42,897	65,483	318,306	39,667	217,031	547,998	579,113
1,309,381	8,807,056	1,015,307	7,222,036	1,025,214	23,791,739	311,438	4,790,374	13,521	51,236	146,722	978,629	89,977	305,816	1,241,414	1,672,985
1,025,009	9,673,585	843,823	6,474,654	773,974	19,470,166	257,936	7,207,303	6,939	41,597	149,046	912,540	72,519	293,887	972,865	1,448,029
1,682,349	28,304,664	1,118,744	10,860,726	1,297,373	40,249,508	492,878	20,718,570	17,204	133,500	284,323	5,449,779	138,459	899,946	1,591,942	2,860,512
713,572	35,602,602	436,688	8,064,435	630,239	32,307,267	300,690	29,614,948	11,085	154,057	207,704	8,898,699	85,059	716,577	748,699	1,936,919
181,247	25,637,891	91,853	3,405,318	152,343	14,680,345	95,334	20,266,766	6,437	79,898	86,362	8,114,947	27,223	642,664	191,382	846,248
53,374	14,624,424	20,721	1,188,670	38,375	5,729,408	29,403	9,533,198	2,931	67,915	30,675	5,661,344	8,098	353,340	51,934	374,709
23,663	9,088,649	9,156	1,024,813	16,305	3,571,697	14,298	6,439,770	1,495	26,638	15,593	4,416,780	3,431	168,405	23,487	228,627
36,590	25,628,756	13,001	1,866,560	23,068	6,008,657	23,767	18,349,820	3,565	110,999	28,691	16,308,573	5,594	381,579	35,486	504,734
9,848	15,848,217	3,126	844,773	5,193	2,602,251	6,818	11,128,713	1,278	68,406	8,825	12,870,597	1,364	218,107	9,179	206,977
6,549	50,542,421	1,708	864,273	2,796	3,253,022	4,900	21,918,728	1,127	244,133	6,575	49,775,373	796	528,910	5,824	452,597
6,919,954	229,518,281	4,945,641	49,274,716	5,351,302	174,248,751	1,920,824	153,219,826	74,924	1,021,330	1,142,958	114,415,215	538,863	5,872,724	6,668,400	12,220,783
1,273	495,033	518	205,768	1,355	1,462,547	1,670	1,367,369	43	9,159	840	844,310	443	1,106,974	923	6,534
125,594	188,487	32,155	73,673	39,135	218,138	*5,870	*7,201	*971	*63	*5,833	*9,634	--	--	89,323	54,035
100,180	303,736	60,116	254,111	63,688	654,477	6,749	81,227	*6	*41	15,059	39,817	*2,029	*10,402	87,269	82,212
174,039	580,573	117,545	695,156	109,271	1,784,371	25,095	130,196	--	--	13,163	25,899	*5,671	*4,765	128,525	149,989
201,461	704,785	150,264	875,527	145,063	2,835,037	54,186	450,508	*257	*9,154	18,360	56,067	13,709	12,824	216,747	188,516
216,825	903,420	151,543	869,415	167,859	3,249,103	59,170	427,700	*241	*141	18,662	96,669	14,018	33,655	212,243	197,183
212,534	951,012	176,433	1,039,788	165,442	3,540,046	51,751	489,969	*1,315	*3,951	22,935	156,465	18,440	43,724	204,299	157,783
444,431	1,775,058	347,768	2,303,636	385,157	7,272,329	118,056	956,789	2,811	8,718	38,012	295,251	21,496	105,652	409,446	492,547
503,008	2,445,239	399,213	2,350,645	381,890	7,916,456	104,086	902,864	*4,754	*24,724	59,391	222,856	38,044	186,482	504,896	508,472
1,244,042	7,857,458	982,666	6,542,541	974,992	20,839,334	278,756	4,121,521	12,741	43,299	140,202	765,614	84,365	258,057	1,201,966	1,579,461
996,627	8,928,531	836,048	6,315,019	756,894	17,937,997	249,871	6,755,463	6,901	40,842	145,771	808,776	71,005	278,547	959,895	1,415,797
1,676,247	27,852,746	1,115,564	10,630,661	1,293,074	39,035,137	490,905	20,463,386	17,031	133,165	280,981	5,252,379	138,252	881,616	1,587,691	2,844,052
712,650	35,445,970	436,332	7,992,383	629,562	31,940,804	300,274	29,539,034	11,041	151,064	207,195	8,804,434	84,922	696,341	748,042	1,931,573
181,090	25,576,369	91,797	3,370,186	152,242	14,540,378	95,252	20,237,510	6,424	79,073	86,257	8,065,888	27,199	617,243	191,273	845,182
129,953	115,509,866	47,681	5,756,210	85,680	21,022,596	79,134	67,289,089	10,388	517,937	90,296	88,971,157	19,270	1,636,443	125,863	1,767,448
1,222,752	10,159,639	1,280,586	12,503,619	1,621,459	55,313,010	395,709	9,431,682	10,509	184,312	132,703	3,676,841	94,837	1,388,391	1,186,161	1,189,125

2003 Individual Income Tax, All Returns: Capital Income, 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	Total capital gain distributions		Capital gain distributions (post 5/5/03)		Taxable net gain		Taxable net loss		Net capital gain before exclusion/loss before limitation (post 5/5/03)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,095,371	332,293	748,350	188,578	9,081,384	322,973,738	12,808,303	28,952,022	5,894,348	196,351,961
No adjusted gross income	8,474	2,950	6,189	1,545	132,346	6,909,984	759,072	1,946,757	80,858	3,796,772
\$1 under \$5,000	101,205	24,266	70,268	8,239	395,420	643,762	603,584	1,285,310	244,010	410,096
\$5,000 under \$10,000	64,522	23,127	31,734	2,892	355,451	928,143	572,670	1,262,550	217,526	599,596
\$10,000 under \$15,000	59,224	14,133	39,479	4,127	380,433	1,071,854	629,352	1,321,734	226,427	556,134
\$15,000 under \$20,000	63,806	23,416	46,628	15,610	491,280	1,688,457	532,023	1,157,737	298,417	894,998
\$20,000 under \$25,000	51,296	26,512	27,747	2,300	403,003	1,639,551	464,462	1,051,324	249,102	907,341
\$25,000 under \$30,000	45,726	17,116	33,237	9,417	330,790	1,434,441	482,048	1,024,833	195,656	791,444
\$30,000 under \$40,000	87,116	11,520	65,223	6,862	653,236	3,124,010	949,525	2,033,898	396,983	1,597,122
\$40,000 under \$50,000	87,106	9,147	62,168	4,917	690,743	3,437,332	954,658	2,055,972	469,743	2,083,492
\$50,000 under \$75,000	188,754	81,096	119,186	70,097	1,505,999	10,720,772	2,036,517	4,468,260	947,828	5,904,165
\$75,000 under \$100,000	**338,142	**99,009	100,381	21,561	1,181,007	11,798,336	1,560,357	3,468,620	778,675	6,683,958
\$100,000 under \$200,000	**	**	**142,897	**39,292	1,674,130	35,940,629	2,234,711	5,166,699	1,117,965	20,325,618
\$200,000 under \$500,000	**	**	**	**	643,798	48,670,291	795,480	2,056,730	477,360	30,665,489
\$500,000 under \$1,000,000	**	**	2,378	1,243	148,093	32,612,740	160,487	442,975	115,691	21,013,384
\$1,000,000 under \$1,500,000	**	**	595	369	39,827	18,027,674	34,857	98,200	31,851	11,515,593
\$1,500,000 under \$2,000,000	**	**	98	43	17,758	11,800,206	13,949	39,953	14,468	7,551,360
\$2,000,000 under \$5,000,000	**	**	122	55	26,719	35,204,672	19,130	54,825	22,014	22,397,262
\$5,000,000 under \$10,000,000	**	**	10	2	7,037	23,085,500	3,750	10,837	6,040	14,954,695
\$10,000,000 or more	**	**	8	6	4,313	74,235,385	1,672	4,809	3,732	43,703,443
Taxable returns, total	904,186	279,585	628,332	171,723	7,775,882	310,668,112	9,947,662	22,240,642	5,143,680	189,804,952
No adjusted gross income	*6	[1]	*6	[1]	2,027	1,330,052	1,242	3,566	1,499	916,546
\$1 under \$5,000	37,637	9,612	27,680	2,484	171,761	166,920	45,637	62,403	120,371	118,994
\$5,000 under \$10,000	20,578	6,203	9,671	350	140,679	397,879	122,670	207,407	99,280	292,205
\$10,000 under \$15,000	39,265	8,318	26,634	1,009	200,113	469,475	275,387	557,691	124,619	234,815
\$15,000 under \$20,000	43,116	16,536	29,384	12,924	319,339	1,099,856	320,003	692,002	203,600	608,147
\$20,000 under \$25,000	37,415	25,475	19,600	1,743	307,981	1,111,745	340,769	739,484	189,999	624,092
\$25,000 under \$30,000	35,717	16,867	25,420	9,280	255,858	1,062,196	371,563	772,851	151,095	604,403
\$30,000 under \$40,000	80,879	10,624	62,121	6,494	554,308	2,426,654	820,122	1,734,956	345,154	1,270,006
\$40,000 under \$50,000	85,075	7,105	62,160	4,771	644,379	3,080,800	870,545	1,873,945	437,080	1,860,844
\$50,000 under \$75,000	186,413	80,350	119,174	70,096	1,458,130	9,972,416	1,980,573	4,318,811	918,588	5,497,755
\$75,000 under \$100,000	**338,088	**98,497	100,378	21,561	1,166,725	11,060,701	1,544,572	3,427,946	766,807	6,190,775
\$100,000 under \$200,000	**	**	**142,891	**39,292	1,668,275	35,617,245	2,226,250	5,144,044	1,115,395	20,130,980
\$200,000 under \$500,000	**	**	**	**	642,855	48,441,619	794,676	2,054,470	476,632	30,523,459
\$500,000 under \$1,000,000	**	**	2,378	1,243	147,899	32,492,675	160,366	442,640	115,533	20,937,150
\$1,000,000 or more	**	**	834	475	95,554	161,937,878	73,288	208,426	78,029	99,994,780
Nontaxable returns, total	191,185	52,708	120,018	16,855	1,305,502	12,305,626	2,860,641	6,711,380	750,668	6,547,009

* 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 Complete Report 2003, Publication 1304, October 2005.

Size of adjusted gross income	Short-term capital gain		Short-term capital loss		Short-term capital gain (post 5/5/03)		Short-term loss carryover		Net short-term gain from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,919,314	37,355,071	5,815,548	154,566,974	2,015,696	13,260,352	3,171,952	144,292,722	4,343,593	32,369,679
No adjusted gross income	78,482	1,596,349	399,126	16,022,469	84,849	948,435	288,129	14,819,911	125,192	1,748,090
\$1 under \$5,000	145,135	165,678	258,422	3,640,716	58,242	201,208	150,937	3,204,046	150,299	313,219
\$5,000 under \$10,000	132,093	332,545	219,219	4,005,510	62,130	231,664	120,906	3,616,647	135,589	471,938
\$10,000 under \$15,000	165,646	313,624	208,188	3,461,542	61,659	211,383	108,804	3,224,120	183,332	465,543
\$15,000 under \$20,000	161,940	448,497	205,455	3,536,776	74,218	194,874	109,580	3,120,748	173,055	462,030
\$20,000 under \$25,000	134,687	378,371	205,098	3,245,941	56,088	178,034	115,982	3,105,362	150,653	561,882
\$25,000 under \$30,000	137,917	417,570	197,947	3,164,026	78,529	237,468	89,124	2,769,799	147,952	436,324
\$30,000 under \$40,000	254,939	806,061	396,595	5,610,681	144,218	504,546	180,956	5,147,346	285,621	1,112,468
\$40,000 under \$50,000	265,408	658,458	415,419	7,319,301	141,862	395,832	192,675	6,731,294	267,059	881,335
\$50,000 under \$75,000	660,823	1,746,073	833,634	14,384,599	313,577	1,138,007	414,901	12,802,667	692,463	2,177,549
\$75,000 under \$100,000	504,502	1,898,660	706,269	12,302,058	258,806	1,097,717	322,159	11,749,980	564,112	2,957,687
\$100,000 under \$200,000	798,407	4,953,785	1,054,003	27,573,495	412,215	2,194,830	591,137	25,144,889	908,114	5,810,931
\$200,000 under \$500,000	336,462	4,801,657	510,030	22,410,958	191,235	1,370,306	331,380	21,728,204	396,350	5,478,854
\$500,000 under \$1,000,000	85,087	2,892,628	128,977	10,899,372	46,485	731,543	95,329	10,647,640	99,513	2,767,297
\$1,000,000 under \$1,500,000	23,788	1,677,333	32,955	4,264,836	13,040	379,926	25,511	4,239,399	26,954	1,297,464
\$1,500,000 under \$2,000,000	10,745	1,226,974	14,461	2,357,074	5,895	193,003	11,189	2,409,496	11,987	785,533
\$2,000,000 under \$5,000,000	16,137	3,377,442	21,914	5,036,041	9,143	492,912	16,998	4,903,229	17,962	1,883,250
\$5,000,000 under \$10,000,000	4,332	2,407,292	5,154	1,966,906	2,255	326,603	4,106	1,900,806	4,656	939,409
\$10,000,000 or more	2,784	7,256,072	2,682	3,364,672	1,249	2,232,060	2,148	3,027,138	2,730	1,818,877
Taxable returns, total	3,332,606	33,625,747	4,527,719	115,818,741	1,665,837	11,020,903	2,361,500	108,678,718	3,643,315	27,686,154
No adjusted gross income	465	157,564	1,465	531,764	484	56,938	1,286	489,555	837	86,197
\$1 under \$5,000	45,956	33,068	22,345	61,749	*6,167	*2,981	12,342	56,668	39,996	32,561
\$5,000 under \$10,000	38,402	64,964	38,859	330,981	15,139	32,391	15,769	290,476	31,209	48,906
\$10,000 under \$15,000	71,397	110,801	89,749	1,013,790	24,325	92,459	44,941	930,469	75,575	165,322
\$15,000 under \$20,000	100,666	254,326	119,235	1,341,731	40,132	96,452	58,150	1,180,733	110,709	322,009
\$20,000 under \$25,000	106,474	272,291	140,310	1,623,029	42,140	117,414	70,586	1,463,058	115,353	319,668
\$25,000 under \$30,000	109,008	287,737	143,046	1,733,306	54,183	125,556	59,005	1,469,111	114,754	269,995
\$30,000 under \$40,000	207,084	493,925	331,142	3,814,501	116,126	385,301	146,011	3,509,146	227,786	748,290
\$40,000 under \$50,000	241,643	544,969	378,417	6,000,164	127,809	336,205	174,605	5,422,599	241,506	684,315
\$50,000 under \$75,000	639,205	1,561,095	803,391	12,391,933	305,283	963,094	390,988	11,013,938	667,401	1,948,988
\$75,000 under \$100,000	497,389	1,727,971	697,200	11,383,634	254,264	1,074,926	315,745	10,849,983	554,278	2,710,487
\$100,000 under \$200,000	796,205	4,805,251	1,047,409	26,521,531	410,829	2,135,411	586,213	24,114,479	904,502	5,623,570
\$200,000 under \$500,000	336,003	4,701,059	509,248	21,907,399	190,986	1,357,378	330,763	21,301,033	395,791	5,423,769
\$500,000 under \$1,000,000	84,984	2,862,084	128,825	10,767,504	46,416	706,157	95,213	10,529,632	99,395	2,744,742
\$1,000,000 or more	57,724	15,748,643	77,079	16,395,726	31,553	3,538,239	59,882	16,057,839	64,224	6,557,335
Nontaxable returns, total	586,708	3,729,324	1,287,829	38,748,233	349,858	2,239,448	810,452	35,614,004	700,279	4,683,525

* Estimate should be used with caution

** Data combined to avoid disclosure

[1] Less than \$500.

NOTE: Detail may not add to totals

Source: IRS, Statistics of Income, Individual Income Tax Returns

Size of adjusted gross income										
	Net short-term loss from sales of capital assets		Net short-term gain from sales of capital assets (post 5/5/03)		Net short-term loss from sales of capital assets (post 5/5/03)		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,321,276	21,003,816	3,092,471	19,957,705	1,877,107	11,715,739	106,547	3,166,920	85,943	964,323
No adjusted gross income	175,558	1,925,110	84,577	1,085,578	80,161	807,691	3,562	86,284	4,725	139,308
\$1 under \$5,000	133,741	564,000	113,738	192,127	57,526	197,491	*1,145	*2,378	1,259	10,361
\$5,000 under \$10,000	129,601	553,544	93,552	262,764	60,125	232,190	1,619	4,295	*547	*5,430
\$10,000 under \$15,000	111,925	347,147	122,498	318,634	54,863	178,138	*1,168	*3,960	4,567	4,117
\$15,000 under \$20,000	125,661	511,469	114,279	316,340	65,679	189,773	*4,017	*16,468	2,951	43,623
\$20,000 under \$25,000	102,221	321,242	90,320	328,878	47,772	172,440	*81	*634	*1,149	*2,323
\$25,000 under \$30,000	122,038	488,080	102,112	289,767	72,304	208,970	4,509	39,174	1,029	9,827
\$30,000 under \$40,000	234,467	801,314	218,301	656,233	135,356	498,178	4,760	41,728	7,987	32,389
\$40,000 under \$50,000	253,287	750,556	183,218	523,784	133,389	369,088	8,228	6,581	3,841	33,878
\$50,000 under \$75,000	500,880	2,260,108	505,611	1,414,810	292,441	1,095,045	11,257	57,019	15,165	41,129
\$75,000 under \$100,000	438,744	1,807,260	437,900	1,370,518	249,476	1,083,471	14,186	127,258	6,219	21,271
\$100,000 under \$200,000	609,995	4,046,079	628,472	3,613,270	384,672	2,041,434	20,369	262,027	10,455	87,053
\$200,000 under \$500,000	273,621	2,697,712	265,675	3,413,362	173,381	1,253,698	15,843	314,514	9,234	63,075
\$500,000 under \$1,000,000	66,262	1,251,687	77,878	1,781,907	41,437	575,196	7,479	250,394	5,814	47,361
\$1,000,000 under \$1,500,000	17,663	543,596	22,136	882,803	11,684	330,036	2,652	189,138	2,770	57,198
\$1,500,000 under \$2,000,000	8,125	307,507	10,126	509,595	5,281	150,721	1,457	126,264	1,814	29,928
\$2,000,000 under \$5,000,000	12,572	841,795	15,405	1,222,687	8,191	371,468	2,473	346,675	3,798	112,534
\$5,000,000 under \$10,000,000	3,111	373,466	4,142	638,224	2,094	161,727	956	248,978	1,400	57,526
\$10,000,000 or more	1,804	612,143	2,532	1,136,427	1,276	1,798,987	786	1,043,153	1,219	165,991
Taxable returns, total	2,662,398	16,167,413	2,603,486	17,207,597	1,545,512	9,747,274	95,690	3,013,323	71,128	696,120
No adjusted gross income	398	69,288	670	52,038	305	51,387	**49	**5,534	72	5,783
\$1 under \$5,000	10,995	9,788	29,434	27,170	*6,167	*2,981	--	--	--	--
\$5,000 under \$10,000	29,629	51,988	21,812	51,798	14,187	32,379	**	**	*254	*88
\$10,000 under \$15,000	48,287	117,137	50,220	109,052	20,403	64,323	*953	*3,775	*1,990	*147
\$15,000 under \$20,000	76,890	221,951	72,847	224,949	35,510	93,993	*2,965	*11,511	*414	*11,644
\$20,000 under \$25,000	72,223	198,296	64,319	220,078	35,929	112,894	*6	*127	*1,108	*2,151
\$25,000 under \$30,000	87,433	300,535	79,124	126,743	51,018	122,345	*3,809	*16,882	*982	*8,578
\$30,000 under \$40,000	194,548	570,168	177,214	506,173	107,311	378,587	*4,118	*40,100	6,825	13,240
\$40,000 under \$50,000	231,565	654,286	163,585	370,300	119,104	317,573	8,166	6,330	3,068	13,918
\$50,000 under \$75,000	486,436	1,963,185	487,150	1,271,365	284,062	934,474	10,117	34,489	14,165	29,939
\$75,000 under \$100,000	434,740	1,706,310	434,032	1,314,366	245,025	1,060,428	13,766	124,411	6,149	20,210
\$100,000 under \$200,000	606,608	3,976,510	625,757	3,533,821	383,453	2,030,379	20,201	260,009	10,196	66,363
\$200,000 under \$500,000	273,243	2,590,942	265,247	3,373,769	173,153	1,243,549	15,765	310,851	9,142	62,166
\$500,000 under \$1,000,000	66,176	1,240,421	77,787	1,767,232	41,380	569,156	7,466	249,777	5,786	45,664
\$1,000,000 or more	43,225	2,496,609	54,287	4,258,744	28,505	2,732,825	8,310	1,949,526	10,978	416,228
Nontaxable returns, total	658,877	4,836,403	488,985	2,750,109	331,595	1,968,465	10,857	153,598	14,815	268,204

* Estimate should be used with caution

** Data combined to avoid disclosure

[1] Less than \$500.

NOTE: Detail may not add to totals

Source: IRS, Statistics of Income, Individual Income Tax Returns

Size of adjusted gross income	Sale									
	Short-term gain from other forms (2119, 4797, etc.) (post 5/5/03)		Short-term loss from other forms (4684, 6781, and 8824) (post 5/5/03)		Net short-term partnership/ S-corp gain		Net short-term partnership/ S-corp loss		Net short-term partnership/ S-corp gain (post 5/5/03)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	85,559	2,125,388	60,223	630,143	646,764	16,329,470	365,145	2,841,365	494,963	12,177,592
No adjusted gross income	2,017	61,875	2,969	64,999	15,498	940,817	12,927	316,987	11,870	654,137
\$1 under \$5,000	*959	*161	817	4,330	21,614	13,865	9,302	26,094	10,710	10,583
\$5,000 under \$10,000	*996	*4,460	*320	*5,375	18,919	45,737	8,515	19,313	12,197	26,414
\$10,000 under \$15,000	*1,199	*441	*2,499	*4,558	13,724	12,894	9,174	54,931	7,330	22,435
\$15,000 under \$20,000	*2,526	*13,469	*1,024	*1,895	16,456	159,062	11,847	49,999	9,560	17,592
\$20,000 under \$25,000	*81	*482	*1,085	*80	18,088	10,094	12,980	11,254	7,404	4,987
\$25,000 under \$30,000	*2,353	*22,020	1,015	1,102	18,062	72,487	12,562	26,736	14,187	41,815
\$30,000 under \$40,000	5,306	31,027	4,434	6,787	28,590	79,431	23,245	57,197	29,656	85,818
\$40,000 under \$50,000	4,435	2,093	2,311	6,205	38,464	52,309	19,141	89,903	28,608	32,717
\$50,000 under \$75,000	7,194	23,213	10,540	11,109	87,497	282,248	34,320	58,434	51,414	180,080
\$75,000 under \$100,000	16,432	118,614	3,274	6,445	54,454	197,673	44,557	107,504	40,984	166,818
\$100,000 under \$200,000	15,843	134,703	8,524	106,458	135,564	802,774	76,210	228,278	109,121	637,991
\$200,000 under \$500,000	12,248	197,893	7,758	50,244	92,479	1,374,363	52,544	288,083	84,378	1,116,058
\$500,000 under \$1,000,000	6,662	156,695	4,363	30,000	42,881	1,292,933	19,848	370,678	37,340	1,046,557
\$1,000,000 under \$1,500,000	2,228	114,508	2,184	34,656	15,644	900,152	6,540	134,064	13,977	687,496
\$1,500,000 under \$2,000,000	1,254	77,914	1,477	25,349	7,680	789,956	3,328	84,950	6,860	619,629
\$2,000,000 under \$5,000,000	2,241	241,860	3,295	80,734	13,906	2,182,343	5,541	213,499	12,572	1,723,232
\$5,000,000 under \$10,000,000	849	147,457	1,238	43,656	4,245	1,752,492	1,624	170,264	3,946	1,264,188
\$10,000,000 or more	738	776,501	1,096	146,161	3,000	5,367,838	941	533,197	2,848	3,839,043
Taxable returns, total	78,801	2,033,244	51,846	507,964	570,435	14,900,431	314,755	2,263,342	442,823	11,231,332
No adjusted gross income	36	6,036	276	3,065	569	109,438	292	10,743	534	73,674
\$1 under \$5,000	--	--	--	--	*7,620	*5,248	*2,700	*34	*5,473	*2,443
\$5,000 under \$10,000	--	--	*248	*26	10,496	28,318	*1,200	*690	*6,290	*14,751
\$10,000 under \$15,000	--	--	--	--	*6,614	*1,896	*4,170	*26,228	*3,228	*13,008
\$15,000 under \$20,000	*2,420	*13,406	*31	*1,423	*7,889	*13,318	*7,792	*19,916	*2,918	*3,675
\$20,000 under \$25,000	*6	*100	*1,077	*36	12,061	997	10,217	8,026	*5,096	*1,057
\$25,000 under \$30,000	*2,041	*1,672	*963	*17	13,197	61,030	8,799	15,253	10,280	39,775
\$30,000 under \$40,000	*4,698	*30,013	*4,236	*6,267	26,008	39,476	20,010	55,888	25,369	38,971
\$40,000 under \$50,000	*4,422	*2,017	*2,121	*5,351	34,662	19,832	18,216	74,869	26,153	10,779
\$50,000 under \$75,000	6,981	22,335	10,104	10,593	85,125	222,259	31,906	29,511	48,861	131,772
\$75,000 under \$100,000	16,385	118,049	3,219	5,764	53,018	169,910	43,433	83,968	39,716	144,111
\$100,000 under \$200,000	15,682	133,143	8,282	68,461	133,842	743,318	75,875	196,683	107,439	589,252
\$200,000 under \$500,000	12,182	195,817	7,682	49,451	92,119	1,277,248	52,382	264,110	84,048	1,027,847
\$500,000 under \$1,000,000	6,650	156,467	4,340	28,890	42,801	1,261,869	19,813	346,091	37,268	1,023,822
\$1,000,000 or more	7,297	1,354,190	9,269	328,621	44,414	10,946,272	17,948	1,131,330	40,151	8,116,393
Nontaxable returns, total	6,758	92,143	8,377	122,179	76,329	1,429,039	50,390	578,023	52,140	946,260

* Estimate should be used with caution

** Data combined to avoid disclosure

[1] Less than \$500.

NOTE: Detail may not add to totals

Source: IRS, Statistics of Income, Individual Income Tax Returns

Size of adjusted gross income	s of capital assets reported on Schedule D									
	Net short-term partnership/ S-corp loss (post 5/5/03)		Long-term capital gain		Long-term capital loss		Long-term capital gain (post 5/5/03)		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	201,143	1,740,230	8,295,555	308,265,871	11,421,776	265,140,703	8,398,372	215,884,091	6,859,502	199,451,259
No adjusted gross income	6,538	138,500	143,542	7,269,636	681,440	25,167,965	206,512	5,378,924	459,660	19,978,896
\$1 under \$5,000	*9	*76	354,388	717,119	542,492	7,687,891	349,033	669,197	324,575	5,278,779
\$5,000 under \$10,000	3,209	575	342,968	916,593	517,628	8,315,806	343,196	917,676	298,051	6,097,541
\$10,000 under \$15,000	6,216	31,292	343,748	1,067,353	570,306	7,915,140	355,374	856,504	307,577	5,689,974
\$15,000 under \$20,000	9,430	7,894	440,473	1,617,363	488,068	8,059,119	412,739	1,184,985	271,010	5,520,275
\$20,000 under \$25,000	8,455	5,700	363,578	1,574,310	413,391	6,908,816	340,901	1,124,073	237,037	4,947,886
\$25,000 under \$30,000	8,219	28,638	303,060	1,346,816	416,162	7,331,557	267,823	1,046,394	214,381	5,011,881
\$30,000 under \$40,000	8,598	2,008	573,293	2,748,195	850,070	12,780,978	572,797	2,142,332	459,344	9,357,184
\$40,000 under \$50,000	9,833	21,737	648,298	3,363,005	835,126	13,568,546	643,180	2,853,289	438,624	9,934,230
\$50,000 under \$75,000	21,547	42,394	1,322,199	10,395,575	1,795,908	29,182,900	1,308,984	7,019,319	970,199	20,513,324
\$75,000 under \$100,000	14,378	15,165	1,063,039	11,248,831	1,358,807	24,583,875	1,049,716	8,222,412	822,401	17,329,927
\$100,000 under \$200,000	42,529	99,035	1,528,469	34,652,471	2,018,286	44,612,556	1,577,063	23,219,617	1,288,254	33,957,627
\$200,000 under \$500,000	34,386	141,128	622,312	47,554,307	719,486	34,199,749	696,043	33,558,524	561,513	26,903,552
\$500,000 under \$1,000,000	13,865	197,135	149,246	31,797,769	146,599	14,884,069	168,067	22,427,473	135,220	11,740,311
\$1,000,000 under \$1,500,000	4,951	77,711	40,522	17,316,222	32,068	5,705,199	45,098	12,174,847	31,805	4,679,962
\$1,500,000 under \$2,000,000	2,590	55,550	17,684	11,302,608	13,152	2,868,432	19,772	8,061,582	14,004	2,464,351
\$2,000,000 under \$5,000,000	4,315	164,395	27,201	33,433,121	17,751	6,310,832	29,867	23,418,168	19,468	5,467,734
\$5,000,000 under \$10,000,000	1,306	201,702	7,169	21,464,331	3,478	2,179,949	7,650	15,415,532	4,246	1,965,299
\$10,000,000 or more	769	509,594	4,366	68,480,246	1,558	2,877,324	4,558	46,193,242	2,134	2,612,528
Taxable returns, total	178,878	1,498,669	7,090,738	295,515,520	8,856,916	196,736,504	7,106,347	205,609,708	5,279,064	148,460,154
No adjusted gross income	232	5,381	2,144	1,297,562	1,072	725,151	2,109	1,050,555	1,442	866,310
\$1 under \$5,000	--	--	150,436	146,090	42,726	227,408	130,406	123,955	16,846	130,436
\$5,000 under \$10,000	*953	*13	133,699	367,012	113,302	796,608	126,002	310,482	56,606	581,059
\$10,000 under \$15,000	*3,922	*28,137	179,955	519,639	252,822	2,572,363	178,056	373,444	129,897	1,714,894
\$15,000 under \$20,000	*5,958	*5,089	289,785	985,280	294,030	4,164,806	275,161	753,203	153,050	2,761,819
\$20,000 under \$25,000	*6,218	*4,535	275,116	1,011,402	303,018	3,930,856	256,560	740,533	164,660	2,655,910
\$25,000 under \$30,000	*5,178	*4,340	239,668	973,037	323,447	4,492,872	202,390	734,923	169,338	3,152,809
\$30,000 under \$40,000	8,012	1,344	494,624	2,193,998	739,488	9,296,206	497,790	1,616,625	392,474	6,627,009
\$40,000 under \$50,000	8,915	13,718	606,413	3,039,095	754,528	10,940,620	593,887	2,364,497	399,641	7,795,872
\$50,000 under \$75,000	21,048	25,411	1,279,978	9,614,289	1,745,030	26,255,759	1,268,118	6,411,142	934,572	18,446,989
\$75,000 under \$100,000	14,073	13,340	1,049,655	10,512,732	1,343,007	22,809,527	1,034,020	7,613,023	810,240	16,388,423
\$100,000 under \$200,000	42,351	83,287	1,522,059	34,298,836	2,011,216	43,356,114	1,572,136	22,895,018	1,282,769	33,055,804
\$200,000 under \$500,000	34,278	136,109	621,313	47,221,956	718,805	33,344,869	695,011	33,327,779	560,861	26,194,552
\$500,000 under \$1,000,000	13,834	175,610	149,051	31,673,449	146,485	14,698,541	167,859	22,322,790	135,093	11,581,377
\$1,000,000 or more	13,907	1,002,356	96,841	151,661,142	67,939	19,124,803	106,841	104,971,739	71,575	16,506,891
Nontaxable returns, total	22,265	241,561	1,204,817	12,750,351	2,564,860	68,404,199	1,292,025	10,274,383	1,580,438	50,991,106

* Estimate should be used with caution

** Data combined to avoid disclosure

[1] Less than \$500.

NOTE: Detail may not add to totals

Source: IRS, Statistics of Income, Individual Income Tax Returns

Size of adjusted gross income										
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Net long-term gain from sales of capital assets (post 5/5/03)		Net long-term loss from sales of capital assets (post 5/5/03)		Long-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	5,824,756	158,006,596	7,670,719	89,065,245	4,723,549	112,592,093	4,669,433	43,284,036	2,265,768	115,107,793
No adjusted gross income	110,868	3,580,678	393,863	6,444,830	93,595	3,015,804	209,152	2,904,368	86,459	5,079,543
\$1 under \$5,000	240,847	578,710	337,698	2,581,735	194,245	507,863	177,766	1,022,490	40,117	363,948
\$5,000 under \$10,000	239,092	682,456	346,908	2,510,649	180,272	538,396	181,138	879,405	80,866	537,983
\$10,000 under \$15,000	259,461	849,395	387,084	2,853,705	206,935	557,801	223,216	1,790,441	75,285	730,393
\$15,000 under \$20,000	288,986	996,113	327,791	2,606,367	213,812	714,006	188,327	936,245	121,833	705,017
\$20,000 under \$25,000	239,079	1,001,675	256,981	2,193,164	188,369	706,408	151,032	933,770	102,132	647,881
\$25,000 under \$30,000	198,834	994,101	279,341	2,520,548	150,587	698,529	157,413	1,054,203	65,215	493,379
\$30,000 under \$40,000	391,099	1,571,830	570,613	3,967,898	325,853	1,222,423	341,689	1,498,761	142,033	1,618,822
\$40,000 under \$50,000	437,446	2,149,121	579,810	4,527,249	344,441	1,672,806	352,555	1,784,431	150,409	1,658,018
\$50,000 under \$75,000	892,699	6,148,092	1,238,729	9,887,133	704,766	4,147,918	778,105	4,607,668	324,492	4,656,389
\$75,000 under \$100,000	733,240	6,495,491	944,675	8,691,795	606,181	4,915,102	593,204	3,958,738	270,996	5,112,875
\$100,000 under \$200,000	1,144,831	18,784,826	1,332,958	14,920,762	943,167	13,075,693	859,987	8,391,630	426,201	17,311,142
\$200,000 under \$500,000	463,521	23,437,313	504,516	11,468,854	403,347	16,668,965	329,036	5,618,911	249,664	22,632,089
\$500,000 under \$1,000,000	110,703	15,995,203	111,415	5,608,431	100,514	11,542,145	80,968	2,975,945	74,870	13,361,366
\$1,000,000 under \$1,500,000	30,655	8,693,409	26,225	1,925,653	27,726	6,380,847	20,189	1,069,619	21,662	6,400,496
\$1,500,000 under \$2,000,000	13,617	5,541,173	10,927	1,178,903	12,492	3,919,362	8,448	591,969	10,276	4,071,558
\$2,000,000 under \$5,000,000	20,844	15,601,992	15,941	2,551,586	19,044	11,154,847	12,833	1,564,341	16,145	11,171,300
\$5,000,000 under \$10,000,000	5,573	9,912,400	3,449	950,594	5,077	7,026,124	2,862	632,501	4,268	5,747,715
\$10,000,000 or more	3,361	34,992,619	1,794	1,675,390	3,125	24,127,054	1,514	1,068,600	2,844	12,807,878
Taxable returns, total	4,955,161	150,188,049	6,035,813	68,570,208	4,036,956	106,509,912	3,776,581	34,544,701	1,851,776	106,681,205
No adjusted gross income	879	391,298	786	162,126	992	274,933	525	61,126	1,912	801,486
\$1 under \$5,000	83,111	98,033	27,841	96,803	67,735	84,508	21,139	24,536	*6,519	*9,430
\$5,000 under \$10,000	97,470	282,338	74,220	245,458	76,904	214,298	43,219	93,758	9,026	67,923
\$10,000 under \$15,000	124,447	394,281	176,694	911,491	99,528	259,295	103,801	411,606	31,563	112,741
\$15,000 under \$20,000	188,442	618,483	200,047	1,424,364	141,726	464,974	111,515	539,870	64,987	361,088
\$20,000 under \$25,000	179,454	648,571	185,445	1,400,005	139,785	494,708	110,465	537,401	76,926	385,205
\$25,000 under \$30,000	160,063	722,879	215,784	1,509,126	117,819	521,049	118,241	720,550	45,579	320,577
\$30,000 under \$40,000	341,077	1,217,437	493,951	2,926,344	284,926	941,126	293,630	1,116,574	110,705	1,125,376
\$40,000 under \$50,000	401,133	1,776,876	523,599	3,751,748	312,357	1,351,503	323,769	1,508,216	136,599	1,465,817
\$50,000 under \$75,000	867,987	5,784,379	1,203,153	8,920,717	685,644	3,877,355	756,549	4,243,422	300,629	4,184,242
\$75,000 under \$100,000	723,393	6,156,361	931,816	7,735,262	599,574	4,652,815	581,094	3,659,229	263,555	4,654,615
\$100,000 under \$200,000	1,140,552	18,568,534	1,328,855	14,556,495	939,600	12,925,436	857,242	8,247,260	424,668	17,174,297
\$200,000 under \$500,000	462,678	23,196,861	504,004	11,322,289	402,623	16,541,863	328,682	5,529,558	249,194	22,532,407
\$500,000 under \$1,000,000	110,515	15,897,997	111,339	5,561,888	100,353	11,471,975	80,907	2,960,676	74,787	13,338,821
\$1,000,000 or more	73,960	74,433,719	58,278	8,046,092	67,390	52,434,074	45,804	4,890,919	55,128	40,147,180
Nontaxable returns, total	869,595	7,818,547	1,634,905	20,495,038	686,593	6,082,181	892,851	8,739,336	413,992	8,426,589

* Estimate should be used with caution

** Data combined to avoid disclosure

[1] Less than \$500.

NOTE: Detail may not add to totals

Source: IRS, Statistics of Income, IR

Size of adjusted gross income	Long-term loss from other forms (4684, 6781, and 8824)		Long-term gain from other forms (2119, 4797, etc.) (post 5/5/03)		Long-term loss from other forms (4684, 6781, and 8824) (post 5/5/03)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	73,971	1,229,487	1,469,432	64,125,083	81,558	921,058	1,049,166	65,947,222	789,302	10,854,456
No adjusted gross income	3,955	191,227	50,832	2,304,567	4,159	118,465	30,350	2,116,755	28,885	2,172,689
\$1 under \$5,000	1,255	15,358	23,237	230,505	2,002	8,092	26,788	61,745	24,780	184,029
\$5,000 under \$10,000	*541	*3,501	52,923	302,427	*320	*8,062	21,556	102,170	33,542	210,243
\$10,000 under \$15,000	4,566	6,120	47,936	206,732	*2,605	*6,788	21,844	119,687	21,305	95,574
\$15,000 under \$20,000	1,065	60,170	68,432	341,126	*1,946	*3,231	35,412	131,207	32,412	224,851
\$20,000 under \$25,000	*69	*5,063	69,244	292,082	*1,017	*43	20,049	140,073	35,720	88,331
\$25,000 under \$30,000	1,014	2,126	45,431	301,717	1,987	12,884	25,096	101,040	33,399	157,740
\$30,000 under \$40,000	8,744	62,318	97,503	792,596	5,441	34,555	45,447	165,929	33,776	197,184
\$40,000 under \$50,000	3,442	23,352	84,458	903,982	5,634	9,758	60,860	329,436	47,084	157,244
\$50,000 under \$75,000	14,522	48,783	205,592	2,260,811	12,828	12,582	141,431	803,637	98,165	474,212
\$75,000 under \$100,000	5,687	28,789	185,148	2,594,593	8,760	10,553	109,250	1,199,455	96,043	511,945
\$100,000 under \$200,000	9,938	127,137	269,229	8,158,296	12,232	123,327	235,611	3,390,737	145,694	1,283,355
\$200,000 under \$500,000	8,094	82,363	172,586	13,525,250	10,307	90,210	159,989	6,573,309	98,840	1,478,849
\$500,000 under \$1,000,000	4,195	62,920	54,509	7,852,110	4,898	49,187	59,982	5,576,561	33,328	897,395
\$1,000,000 under \$1,500,000	1,848	74,442	16,158	3,750,391	1,960	48,942	20,081	3,540,538	10,586	429,745
\$1,500,000 under \$2,000,000	1,221	40,175	7,789	2,470,412	1,292	36,815	9,778	2,784,151	4,939	355,856
\$2,000,000 under \$5,000,000	2,361	133,195	12,682	6,760,451	2,559	103,190	17,143	9,041,188	7,545	705,451
\$5,000,000 under \$10,000,000	809	61,538	3,392	3,630,038	893	53,951	5,086	6,870,802	2,068	367,863
\$10,000,000 or more	645	200,912	2,349	7,446,997	718	190,424	3,414	22,898,802	1,190	861,901
Taxable returns, total	63,244	894,703	1,205,226	60,071,706	72,058	708,814	931,283	63,152,773	656,030	7,465,542
No adjusted gross income	39	8,085	1,127	442,407	257	6,077	1,044	453,003	254	45,546
\$1 under \$5,000	--	--	*1,905	*6,491	*952	*211	9,046	16,010	*6,601	*15,609
\$5,000 under \$10,000	*248	*37	7,704	42,333	*248	*39	12,366	43,090	7,994	20,402
\$10,000 under \$15,000	*1,990	*221	20,161	56,795	--	--	9,686	53,151	6,640	32,118
\$15,000 under \$20,000	*413	*18,051	35,738	185,342	*1,910	*3,037	19,973	69,148	19,256	117,413
\$20,000 under \$25,000	*34	*4,869	51,181	165,968	*952	*2	15,142	71,324	27,534	52,999
\$25,000 under \$30,000	*970	*259	29,347	192,624	*963	*27	17,595	58,255	23,518	48,607
\$30,000 under \$40,000	7,744	34,749	74,808	553,491	*5,402	*34,439	37,548	101,366	30,793	131,392
\$40,000 under \$50,000	3,062	20,805	77,211	760,182	5,415	8,523	58,170	295,882	41,351	106,217
\$50,000 under \$75,000	14,305	39,552	189,697	2,004,307	12,748	11,989	136,147	674,352	94,842	374,796
\$75,000 under \$100,000	5,629	27,338	179,191	2,261,974	8,671	9,591	105,766	1,049,191	94,658	416,644
\$100,000 under \$200,000	9,720	98,117	268,148	8,065,470	12,007	67,760	233,986	3,237,914	144,409	1,160,897
\$200,000 under \$500,000	8,044	81,398	172,249	13,462,812	10,248	89,263	159,496	6,476,013	98,604	1,374,038
\$500,000 under \$1,000,000	4,176	60,780	54,444	7,839,202	4,876	47,170	59,883	5,534,447	33,280	880,006
\$1,000,000 or more	6,870	500,441	42,315	24,032,309	7,409	430,686	55,435	45,019,626	26,296	2,688,859
Nontaxable returns, total	10,727	334,784	264,206	4,053,377	9,500	212,244	117,883	2,794,450	133,272	3,388,914

* Estimate should be used with caution

** Data combined to avoid disclosure

[1] Less than \$500.

NOTE: Detail may not add to totals

Source: IRS, Statistics of Income, Individual Income Tax Returns

Size of adjusted gross income								
	Net long-term partnership/ S-corp gain (post 5/5/03)		Net long-term partnership/ S-corp loss (post 5/5/03)		Schedule D capital gain distributions		Schedule D capital gain distributions (post 5/5/03)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	803,290	44,572,996	490,192	6,952,330	6,169,629	4,363,050	5,048,637	2,470,158
No adjusted gross income	19,781	1,316,896	14,218	1,689,922	185,445	96,862	144,829	52,955
\$1 under \$5,000	11,585	36,548	15,121	119,902	274,509	83,570	218,366	50,054
\$5,000 under \$10,000	18,852	81,476	18,355	75,772	276,242	100,110	205,272	45,365
\$10,000 under \$15,000	11,628	70,101	15,026	42,910	284,729	97,597	228,193	53,221
\$15,000 under \$20,000	25,994	93,534	20,374	80,503	296,296	137,569	227,291	71,281
\$20,000 under \$25,000	15,386	101,853	17,714	22,947	239,380	110,309	178,695	64,586
\$25,000 under \$30,000	14,218	46,190	20,116	95,387	189,485	119,033	150,828	61,422
\$30,000 under \$40,000	34,967	111,702	19,301	92,878	431,026	160,996	344,773	101,661
\$40,000 under \$50,000	51,653	229,345	22,669	60,087	474,912	299,958	391,672	155,562
\$50,000 under \$75,000	104,989	567,346	58,896	181,311	958,500	528,009	788,843	284,020
\$75,000 under \$100,000	81,990	821,522	51,924	266,834	713,150	419,591	596,260	252,535
\$100,000 under \$200,000	175,519	2,401,000	100,775	604,258	1,130,652	790,929	954,237	465,084
\$200,000 under \$500,000	135,195	4,304,959	69,343	847,118	509,448	636,752	440,104	347,516
\$500,000 under \$1,000,000	52,105	3,656,923	24,472	582,020	127,181	275,610	110,551	157,881
\$1,000,000 under \$1,500,000	17,614	2,348,059	8,483	314,776	32,957	84,300	28,905	51,898
\$1,500,000 under \$2,000,000	8,739	1,865,195	4,072	333,676	15,051	73,966	13,180	33,976
\$2,000,000 under \$5,000,000	15,237	6,103,904	6,459	476,712	22,110	158,516	19,180	105,819
\$5,000,000 under \$10,000,000	4,631	5,078,083	1,826	305,014	5,389	77,854	4,682	49,791
\$10,000,000 or more	3,206	15,338,361	1,049	760,300	3,169	111,519	2,778	65,532
Taxable returns, total	725,194	42,854,348	410,025	4,618,091	5,137,876	3,868,291	4,246,783	2,228,828
No adjusted gross income	702	373,081	228	51,537	592	8,690	465	5,203
\$1 under \$5,000	*6,430	*12,005	*1,669	*3,617	92,810	38,056	73,146	21,737
\$5,000 under \$10,000	13,318	44,341	*6,083	*2,516	75,234	24,009	55,493	10,248
\$10,000 under \$15,000	*5,812	*43,176	*7,660	*26,473	137,424	45,389	108,229	24,403
\$15,000 under \$20,000	15,908	58,387	*9,706	*26,296	199,195	93,403	158,286	50,357
\$20,000 under \$25,000	10,528	53,436	14,104	14,432	190,163	89,228	141,580	51,586
\$25,000 under \$30,000	7,066	25,115	12,939	13,188	146,819	89,255	118,614	40,174
\$30,000 under \$40,000	27,422	78,625	16,983	45,801	374,206	139,700	299,747	88,119
\$40,000 under \$50,000	49,303	199,666	18,420	49,651	442,433	234,543	362,450	147,179
\$50,000 under \$75,000	99,936	462,705	56,275	143,499	936,340	497,611	770,997	270,936
\$75,000 under \$100,000	78,486	712,812	50,866	221,028	702,832	410,705	587,319	246,306
\$100,000 under \$200,000	174,125	2,297,541	99,658	535,628	1,125,272	784,791	951,682	462,386
\$200,000 under \$500,000	134,772	4,245,060	69,149	747,523	508,867	635,369	439,644	346,767
\$500,000 under \$1,000,000	52,015	3,626,306	24,429	572,631	127,076	275,138	110,458	157,679
\$1,000,000 or more	49,371	30,622,092	21,857	2,164,271	78,614	502,403	68,673	305,747
Nontaxable returns, total	78,096	1,718,648	80,167	2,334,239	1,031,753	494,760	801,854	241,330

* Estimate should be used with caution

** Data combined to avoid disclosure

[1] Less than \$500.

NOTE: Detail may not add to totals

Source: IRS, Statistics of Income, Individual Income Tax Returns

2002, Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Sales of capital assets reported on Schedule D						Short-term capital loss	
			Taxable net gain		Taxable net loss		Short-term capital gain			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	939,523	420,312	9,969,731	268,202,336	13,279,894	29,833,878	3,204,530	22,035,753	7,495,978	189,115,874
No adjusted gross income	9,890	4,767	117,213	7,081,949	742,763	1,840,951	58,466	977,793	420,057	18,507,264
\$1 under \$5,000	109,514	21,792	462,905	545,342	632,363	1,318,783	117,849	130,161	317,616	3,839,467
\$5,000 under \$10,000	57,723	23,475	396,716	844,287	577,936	1,225,226	129,761	181,892	247,878	3,701,447
\$10,000 under \$15,000	53,446	15,071	499,129	1,217,359	583,718	1,241,104	142,941	252,771	296,345	3,873,861
\$15,000 under \$20,000	48,792	37,812	546,366	1,510,330	550,375	1,161,943	152,186	234,290	286,163	4,011,122
\$20,000 under \$25,000	48,805	15,162	459,302	1,692,737	484,479	1,048,212	138,751	165,335	234,829	3,586,368
\$25,000 under \$30,000	29,159	15,625	444,569	1,435,631	495,850	1,023,131	120,665	191,760	248,414	3,451,088
\$30,000 under \$40,000	94,142	70,688	795,180	2,969,487	1,017,170	2,246,432	234,268	371,280	519,112	7,670,025
\$40,000 under \$50,000	80,227	25,508	786,985	3,729,332	998,067	2,080,356	217,652	578,888	515,841	8,341,591
\$50,000 under \$75,000	179,179	85,488	1,779,138	10,993,702	2,148,445	4,655,967	600,786	1,307,493	1,173,011	17,096,489
\$75,000 under \$100,000	105,431	16,374	1,274,248	10,660,924	1,650,892	3,617,276	435,701	1,012,525	925,682	14,879,676
\$100,000 under \$200,000	95,420	77,883	1,641,215	32,198,201	2,321,875	5,487,690	559,459	2,264,400	1,418,577	30,798,091
\$200,000 under \$500,000	**27,346	**10,172	567,724	38,766,109	826,870	2,186,849	216,596	2,506,348	633,923	30,112,997
\$500,000 under \$1,000,000	**	**	122,228	25,695,625	168,189	469,196	48,032	1,658,354	161,739	14,331,532
\$1,000,000 under \$1,500,000	219	82	32,970	14,767,327	38,890	109,728	13,667	1,111,506	42,489	5,918,409
\$1,500,000 under \$2,000,000	120	267	14,216	9,848,258	14,990	42,912	5,490	774,743	18,071	3,242,114
\$2,000,000 under \$5,000,000	101	72	20,902	28,020,386	20,847	60,214	8,666	1,994,791	26,458	8,238,528
\$5,000,000 under \$10,000,000	*9	*74	5,377	18,469,586	4,310	12,540	2,135	1,294,080	6,454	2,935,641
\$10,000,000 or more	--	--	3,347	57,755,764	1,863	5,368	1,461	5,027,344	3,319	4,580,166
Taxable returns, total	780,602	359,372	8,676,310	255,597,141	10,540,569	23,563,368	2,758,524	20,116,316	6,047,392	145,539,014
Nontaxable returns, total	158,921	60,940	1,293,421	12,605,194	2,739,324	6,270,510	446,006	1,919,437	1,448,585	43,576,860

* 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.

Sales of capital assets reported on Schedule D								Sales of capital assets reported on Schedule D					
Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (Forms 2119, 6252, etc.)		Short-term loss from other forms (Forms 2119, 6252, etc.)		Net short-term partnership/ S-corp gain		Net short-term partnership/ S-corp loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2,833,422	120,757,098	3,273,136	15,034,195	5,589,850	62,854,258	110,189	2,929,260	66,230	837,233	381,264	9,348,788	598,468	9,980,261
235,760	13,178,986	76,918	721,819	254,850	4,421,761	3,499	93,928	3,915	169,817	6,834	592,629	20,829	1,167,486
122,560	2,657,259	115,836	90,133	235,009	1,159,625	*3,013	*10,337	*970	*5,635	14,739	56,863	10,489	44,120
93,415	2,590,131	135,163	222,339	179,518	1,084,955	4,997	4,437	1,290	5,334	16,187	13,534	12,055	79,446
98,192	2,724,037	141,450	260,807	213,606	1,124,279	6,750	12,109	1,755	8,156	13,693	20,142	19,150	67,264
83,369	2,269,461	150,116	233,531	213,153	1,644,546	4,078	9,154	1,013	11,083	8,555	19,690	24,263	114,118
68,479	2,491,629	134,755	181,679	184,394	1,069,841	3,811	5,549	2,732	6,332	11,730	4,135	10,908	44,592
77,078	2,340,825	118,761	187,376	187,649	1,096,479	2,945	11,187	1,220	8,653	9,528	45,704	14,541	57,638
156,101	4,803,418	232,340	384,145	404,453	2,867,307	4,367	6,964	7,192	12,295	17,939	42,279	30,940	67,323
200,534	5,461,471	217,406	486,724	389,800	2,880,900	8,776	54,247	4,521	10,228	23,566	155,510	27,729	106,585
404,808	11,767,216	610,358	1,365,857	891,528	5,240,934	11,003	39,278	6,784	18,092	57,191	161,661	78,035	329,549
306,363	10,192,176	441,069	1,030,032	722,024	4,560,769	11,344	114,541	7,966	17,355	30,480	77,758	61,106	319,180
556,317	20,275,007	580,754	2,157,025	1,050,056	9,935,817	20,135	293,731	7,092	61,140	72,511	366,589	136,968	1,079,072
300,918	19,168,538	238,397	2,626,978	468,541	10,488,444	12,495	211,977	8,805	81,867	52,290	785,980	83,205	1,495,240
82,018	8,609,709	50,182	1,188,406	119,055	5,025,398	4,990	207,716	3,789	63,506	22,028	766,140	35,789	1,141,288
20,735	3,057,938	13,083	670,946	32,545	2,408,831	2,573	162,155	2,006	53,884	8,573	549,808	12,526	669,973
8,968	1,698,469	5,434	436,909	13,913	1,278,622	1,215	146,218	1,197	49,296	4,266	365,772	5,774	389,884
13,161	4,111,130	8,044	1,003,707	21,442	3,478,529	2,504	310,378	2,408	89,967	7,405	1,295,511	9,689	1,174,094
3,093	1,307,163	1,889	422,327	5,408	1,246,989	885	225,946	832	49,452	2,205	885,122	2,693	571,562
1,554	2,052,537	1,180	1,363,452	2,904	1,840,228	808	1,009,406	742	115,140	1,544	3,143,962	1,779	1,061,849
2,187,155	90,498,570	2,800,631	13,335,615	4,588,758	50,771,361	86,539	2,775,430	49,954	612,907	325,609	8,376,715	511,766	8,053,356
646,268	30,258,528	472,505	1,698,581	1,001,092	12,082,898	23,649	153,830	16,276	224,325	55,655	972,073	86,702	1,926,905

Sales of capital assets reported on Schedule D									
Long-term capital gain		Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
9,227,810	275,941,861	11,130,340	233,393,426	4,611,906	112,219,890	5,611,363	144,521,061	8,982,323	135,307,560
139,565	8,337,765	638,782	21,134,188	313,943	12,342,410	89,101	4,359,955	463,899	9,087,822
425,680	665,387	546,033	6,721,329	241,333	2,984,571	214,168	439,705	418,094	3,843,311
356,896	879,342	491,608	6,533,947	177,577	3,089,307	202,741	676,080	386,470	3,750,385
456,585	1,196,504	486,612	7,444,695	181,332	3,404,224	276,204	740,238	391,804	4,396,770
491,372	1,569,226	467,538	8,894,159	172,093	3,486,174	295,606	920,493	364,168	5,626,792
407,213	1,787,985	411,228	6,135,053	164,136	3,017,304	249,525	1,168,202	326,495	3,492,455
385,960	1,500,451	414,382	6,068,419	137,448	2,974,261	230,996	851,072	333,366	3,242,813
706,350	3,103,165	843,630	11,337,984	284,797	5,402,136	425,949	1,744,091	700,248	6,324,215
724,999	3,706,192	803,766	11,403,233	282,736	5,349,154	446,356	1,875,990	662,356	6,547,945
1,570,083	11,432,038	1,790,713	25,845,973	692,414	12,351,169	922,131	6,608,830	1,429,307	14,970,801
1,170,945	11,150,746	1,369,914	19,790,444	553,531	9,670,085	724,877	5,839,103	1,088,413	11,177,440
1,584,539	34,139,692	1,950,984	39,564,783	877,377	19,195,611	1,005,458	17,749,594	1,631,908	23,046,751
591,453	41,476,509	701,399	30,706,042	389,308	14,259,522	379,936	21,594,133	590,830	19,133,148
132,437	27,344,768	144,389	13,452,816	94,793	6,128,317	88,866	14,372,209	128,328	8,783,828
35,901	15,544,609	33,357	5,170,704	22,950	2,394,683	26,018	8,780,917	29,376	3,164,462
15,609	10,072,566	12,789	2,468,572	9,157	1,309,107	10,724	5,512,692	12,848	1,514,776
22,834	28,532,472	17,929	5,732,323	12,892	2,492,159	16,024	14,687,687	18,263	3,639,606
5,857	18,419,166	3,659	2,031,095	2,772	863,580	4,117	9,422,632	4,101	1,406,871
3,531	55,083,280	1,628	2,957,670	1,317	1,506,117	2,567	27,177,436	2,049	2,157,370
8,002,831	260,550,683	8,827,742	177,361,307	3,614,218	83,018,652	4,859,600	135,254,694	7,229,029	107,228,538
1,224,979	15,391,178	2,302,598	56,032,120	997,688	29,201,238	751,763	9,266,367	1,753,293	28,079,022

Long-term gain from other forms (2119, 6252, etc.)		Long-term loss from other forms (2119, 6252, etc.)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2,230,051	100,825,134	57,023	977,207	984,801	57,114,401	817,942	16,406,888	6,627,703	4,922,230
77,375	4,445,091	4,169	93,841	21,945	2,117,901	27,737	2,282,655	183,035	87,306
49,439	256,175	*929	*7,786	26,971	28,865	24,938	141,947	327,712	196,927
68,291	404,546	*1,286	*7,975	32,397	83,841	24,326	71,252	273,005	99,846
87,193	787,647	*1,367	*4,282	32,065	91,507	25,700	213,537	304,723	146,113
109,524	738,474	1,405	13,640	26,054	131,835	26,201	113,067	283,152	123,939
84,950	833,987	2,514	8,850	34,579	165,675	29,146	163,566	235,607	167,244
88,174	760,058	1,637	8,185	25,707	82,248	30,090	141,265	237,543	105,178
175,000	1,538,336	7,112	16,358	54,589	309,382	58,705	316,586	440,714	232,668
141,923	2,033,767	2,459	14,142	48,397	205,488	38,975	206,454	511,260	264,073
325,793	5,140,866	6,031	22,711	152,303	1,317,782	105,176	795,890	1,104,424	659,159
253,893	5,369,751	7,224	38,496	98,346	1,080,336	76,855	503,454	819,130	460,587
436,506	16,510,516	5,884	73,985	197,551	3,563,329	174,175	2,015,836	1,221,528	1,076,018
219,839	18,278,467	7,949	104,975	140,472	6,365,660	102,642	2,597,199	500,937	623,763
64,573	11,073,574	2,697	86,701	51,463	4,941,616	39,781	1,729,104	115,802	232,288
18,826	5,099,506	1,267	75,137	15,766	3,103,311	13,886	1,090,798	29,885	114,932
8,795	3,124,692	756	66,862	7,673	2,214,320	5,856	442,751	13,063	85,752
13,768	8,589,016	1,467	113,723	12,675	7,279,494	9,690	1,643,055	19,017	114,644
3,742	4,645,416	470	52,405	3,525	5,229,671	2,534	663,028	4,663	75,249
2,447	11,195,249	401	167,154	2,323	18,802,140	1,530	1,275,444	2,504	56,545
1,877,266	92,907,002	43,324	808,161	861,775	53,970,038	691,865	12,342,709	5,634,160	4,379,049
352,785	7,918,133	13,699	169,046	123,026	3,144,362	126,077	4,064,179	993,543	543,181

2001, Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Sales of capital assets reported on Schedule D						Short-term capital loss	
			Taxable net gain		Taxable net loss		Short-term capital gain			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2,486,027	1,358,488	12,630,577	348,132,997	10,839,824	22,964,034	3,619,490	31,052,994	7,354,324	182,622,357
No adjusted gross income	6,877	4,616	120,031	6,715,519	550,005	1,299,405	49,706	1,070,840	344,680	16,123,394
\$1 under \$5,000	276,572	95,612	733,374	786,437	458,459	813,112	146,916	129,919	259,946	3,314,209
\$5,000 under \$10,000	148,804	82,102	523,577	1,198,076	473,356	952,408	131,191	250,878	250,339	3,716,623
\$10,000 under \$15,000	107,285	76,770	563,666	1,472,230	403,056	795,863	149,135	242,925	223,070	3,032,625
\$15,000 under \$20,000	144,701	58,808	616,504	2,277,605	450,251	912,348	159,732	427,069	253,892	3,457,449
\$20,000 under \$25,000	106,999	56,519	535,222	1,830,785	392,217	787,550	125,291	186,116	230,277	3,391,698
\$25,000 under \$30,000	130,335	71,539	522,441	1,763,072	385,897	750,627	114,242	176,662	237,102	2,829,923
\$30,000 under \$40,000	250,119	103,179	1,033,822	3,847,708	813,467	1,547,173	272,188	529,447	504,184	6,031,841
\$40,000 under \$50,000	208,339	84,998	1,020,386	3,792,947	810,794	1,586,570	286,188	490,065	493,980	6,385,325
\$50,000 under \$75,000	454,947	146,330	2,214,746	12,813,741	1,855,732	3,788,773	592,351	1,262,857	1,192,016	16,721,528
\$75,000 under \$100,000	312,989	103,780	1,535,207	11,526,930	1,346,997	2,882,274	473,620	1,016,313	932,093	12,831,661
\$100,000 under \$200,000	270,209	393,990	2,169,749	37,792,145	1,969,669	4,422,484	745,481	3,162,859	1,486,071	28,827,503
\$200,000 under \$500,000	62,007	57,093	769,884	45,488,933	708,277	1,809,909	267,063	3,320,076	668,583	28,665,156
\$500,000 under \$1,000,000	4,678	6,738	164,197	32,292,796	148,169	408,529	64,008	2,381,712	169,379	14,481,599
\$1,000,000 under \$1,500,000	634	13,016	43,877	17,738,205	34,735	96,517	16,963	1,400,512	45,963	6,416,172
\$1,500,000 under \$2,000,000	243	666	20,292	13,170,967	14,001	39,711	8,077	1,119,690	20,573	3,682,526
\$2,000,000 under \$5,000,000	256	1,888	30,858	38,688,058	18,858	53,745	11,996	3,117,811	30,609	8,468,940
\$5,000,000 under \$10,000,000	31	825	7,840	26,631,445	4,050	11,721	3,247	2,035,472	7,393	4,597,755
\$10,000,000 or more	*3	*20	4,905	88,305,400	1,834	5,314	2,097	8,731,771	4,173	9,646,429
Taxable returns, total	2,138,416	1,247,762	11,276,594	336,109,995	8,942,375	18,875,815	3,201,092	28,968,433	6,249,299	145,319,821
Nontaxable returns, total	347,611	110,726	1,353,983	12,023,002	1,897,449	4,088,219	418,398	2,084,562	1,105,025	37,302,536

* 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.

Sales of capital assets reported on Schedule D						Sales of capital assets reported on Schedule D							
Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (Forms 2119, 6252, etc.)		Short-term loss from other forms (Forms 2119, 6252, etc.)		Net short-term partnership/ S-corp gain		Net short-term partnership/ S-corp loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,852,750	64,878,664	3,499,565	19,476,669	6,042,924	104,505,465	106,614	3,050,636	78,440	863,989	440,516	13,438,496	553,053	17,228,760
133,839	6,614,544	53,345	968,655	252,743	7,861,556	3,124	104,355	3,760	139,992	8,260	578,445	19,472	2,055,914
73,381	1,734,175	139,754	102,056	209,950	1,501,472	*51	*171	1,680	3,059	16,862	44,617	9,785	92,428
68,884	2,092,134	125,446	321,082	190,422	1,654,349	*2,181	*10,245	5,507	34,443	15,113	13,891	19,334	30,520
53,201	1,222,567	133,452	230,750	184,135	1,710,609	*5,201	*12,065	2,608	9,323	15,140	7,860	8,621	97,875
68,883	1,709,957	157,624	408,011	200,485	1,556,298	4,787	11,804	1,333	12,589	12,578	44,472	17,221	178,135
69,662	1,627,558	120,615	213,641	182,607	1,595,812	*572	*4,340	2,581	2,576	9,048	3,931	9,739	201,548
54,297	1,255,866	107,517	162,064	194,305	1,464,309	*2,266	*21,573	1,957	13,512	10,400	13,006	16,698	116,217
118,431	2,447,283	257,532	556,975	409,829	3,518,912	5,241	15,310	3,967	19,482	25,181	50,823	30,972	139,826
100,253	2,923,127	279,535	460,881	419,560	3,312,288	7,190	31,273	11,515	24,116	18,756	24,104	18,645	152,723
276,685	7,244,273	566,026	1,228,344	991,379	9,050,601	17,289	89,083	8,799	43,664	56,927	127,345	61,975	561,711
203,532	4,850,602	465,090	966,906	779,255	7,608,669	9,255	24,973	6,573	38,784	45,814	143,764	51,745	477,320
377,899	11,315,622	737,685	3,144,393	1,239,205	16,751,882	17,526	268,164	7,715	88,778	93,808	332,096	115,110	1,265,827
179,842	9,972,723	256,627	2,953,689	557,839	16,883,586	15,714	223,348	10,462	83,334	59,020	746,330	97,276	2,327,140
47,447	4,522,720	62,086	1,944,790	138,073	8,792,965	6,080	283,478	3,879	37,466	25,524	697,742	37,395	1,661,789
11,205	1,408,551	15,387	819,069	38,513	4,083,550	2,814	156,651	1,824	37,732	9,440	670,451	14,244	1,128,608
5,298	679,732	7,104	608,664	17,459	2,476,805	1,553	129,032	955	21,724	5,184	583,286	7,324	705,558
7,265	1,517,451	10,333	1,523,912	26,631	5,276,868	3,447	358,177	1,926	49,938	8,807	1,739,620	11,707	2,126,124
1,854	797,387	2,737	831,727	6,664	2,740,516	1,200	261,199	721	54,380	2,633	1,333,414	3,433	1,392,560
890	942,393	1,672	2,031,058	3,869	6,664,419	1,124	1,045,396	678	149,096	2,019	6,283,299	2,358	2,516,938
1,474,279	48,960,608	3,092,207	17,446,198	5,206,957	85,998,879	91,701	2,867,429	62,449	620,949	391,054	12,652,453	490,267	13,718,069
378,471	15,918,056	407,358	2,030,471	835,967	18,506,585	14,913	183,207	15,991	243,041	49,461	786,043	62,786	3,510,691

Sales of capital assets reported on Schedule D									
Long-term capital gain		Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
12,334,543	367,020,555	8,184,840	132,943,688	2,236,241	59,977,271	6,726,237	207,650,923	7,395,908	85,712,606
151,037	8,614,720	427,573	13,829,327	147,584	8,302,392	78,489	4,700,549	329,101	5,876,713
703,939	918,914	369,114	3,335,720	93,982	1,431,414	308,213	452,692	324,085	1,988,223
498,621	1,262,891	374,270	4,234,251	111,154	2,164,506	271,128	867,760	311,308	2,246,024
534,630	1,615,004	317,354	3,632,243	92,653	1,717,961	294,374	1,022,188	272,409	2,002,107
592,584	2,340,138	336,170	3,634,317	100,173	1,923,767	319,356	1,507,249	293,893	1,916,394
502,738	2,059,964	291,490	3,499,485	99,868	1,804,509	266,671	1,231,007	271,678	1,917,837
507,792	1,870,033	288,231	2,954,785	80,269	1,524,371	266,640	1,099,712	253,461	1,591,083
994,745	4,304,164	588,740	7,163,326	166,253	3,599,401	516,727	2,740,163	538,321	4,008,723
963,895	3,987,790	602,929	6,318,708	154,100	3,156,772	488,729	2,322,988	526,961	3,721,721
2,125,195	13,997,597	1,403,064	16,920,500	347,684	8,569,234	1,153,849	8,011,882	1,246,401	9,892,394
1,491,081	12,574,648	998,689	11,743,815	254,517	4,960,275	813,854	7,195,436	904,728	7,879,623
2,141,450	41,192,746	1,496,172	22,136,312	360,236	8,561,963	1,239,195	22,301,831	1,439,147	16,037,775
822,836	50,083,392	524,025	15,786,284	172,537	6,531,653	499,017	26,700,976	509,220	12,155,517
183,818	35,295,294	111,526	7,251,634	35,347	2,524,380	124,928	20,458,511	112,143	5,486,058
49,340	18,945,261	26,422	2,658,470	8,857	830,907	34,251	10,625,179	28,446	2,257,352
22,533	13,758,864	10,674	1,569,887	3,818	406,642	15,715	7,784,331	12,069	1,418,324
34,340	39,986,291	14,044	2,872,707	5,295	960,703	24,580	21,998,870	16,805	2,557,909
8,652	27,206,019	3,004	1,221,046	1,299	508,318	6,459	15,108,083	3,753	1,145,236
5,317	87,006,826	1,350	2,180,870	616	498,102	4,063	51,521,516	1,980	1,613,592
10,992,029	350,651,129	6,726,707	102,231,617	1,769,472	43,857,748	5,992,587	197,646,962	6,218,097	70,214,872
1,342,514	16,369,425	1,458,133	30,712,071	466,768	16,119,523	733,650	10,003,961	1,177,811	15,497,734

Long-term gain from other forms (2119, 6252, etc.)		Long-term loss from other forms (2119, 6252, etc.)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2,267,409	97,969,765	67,882	1,104,958	1,188,943	75,111,739	696,803	12,284,539	9,729,836	12,250,896
64,121	3,915,244	3,217	175,781	21,523	2,515,966	20,539	2,151,666	209,457	158,863
47,934	264,569	*1,634	*3,801	35,066	74,287	17,309	69,179	581,616	284,262
51,746	296,577	5,504	50,985	33,740	116,751	29,759	105,235	402,381	307,910
80,149	340,393	*2,607	*13,694	46,230	109,539	20,738	91,247	393,101	335,652
110,136	617,549	1,299	18,545	32,545	123,728	20,947	41,571	419,865	357,572
109,993	653,316	1,635	3,762	24,238	123,249	12,381	82,129	344,913	361,144
94,823	630,573	1,957	19,296	25,638	127,719	14,174	65,800	355,394	257,793
153,556	1,212,522	3,926	28,192	74,410	305,913	37,101	88,677	737,393	607,232
169,205	1,378,728	9,576	31,485	60,088	306,978	48,205	81,662	762,916	652,028
342,958	4,501,559	7,238	55,650	167,558	1,527,621	93,768	379,564	1,660,384	1,932,874
242,003	4,049,819	5,997	53,816	129,383	1,381,588	77,751	391,156	1,212,385	1,396,173
432,969	16,130,015	6,375	105,229	254,572	3,916,330	137,543	1,103,661	1,719,640	2,499,213
244,542	18,797,156	9,461	122,058	171,424	7,564,444	96,867	1,502,747	684,692	1,543,257
69,210	10,409,367	3,044	45,394	56,451	5,934,375	38,197	1,426,584	154,754	684,690
20,599	5,078,657	1,404	50,491	20,448	4,196,791	12,186	681,939	38,282	206,317
9,847	3,517,755	710	30,996	10,382	3,048,436	5,697	436,420	17,534	130,831
16,204	9,329,416	1,370	68,840	17,012	10,224,472	9,427	1,150,285	25,475	295,588
4,388	5,397,174	488	69,270	4,864	7,720,556	2,542	622,796	6,131	95,841
3,025	11,449,376	441	157,675	3,370	25,792,996	1,670	1,812,218	3,523	143,656
1,972,203	91,781,865	53,607	780,183	1,085,010	71,642,206	605,232	9,188,958	8,574,417	11,285,371
295,206	6,187,899	14,275	324,775	103,933	3,469,533	91,570	3,095,581	1,155,419	965,525

2000, Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions		Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,645,305	15,802,819	16,000,423	628,481,976	6,875,037	13,742,364	5,437,901	61,129,746	6,809,217	145,163,160
No adjusted gross income	21,829	47,718	134,945	7,248,910	292,512	667,493	53,347	1,074,768	199,598	9,710,360
\$1 under \$5,000	906,829	982,756	671,764	1,018,738	288,136	455,691	206,513	170,212	236,058	2,004,218
\$5,000 under \$10,000	406,641	841,770	699,506	2,372,871	293,642	529,620	203,650	318,288	222,738	2,077,969
\$10,000 under \$15,000	295,705	590,040	650,640	2,560,867	335,729	632,092	212,459	476,597	221,760	2,321,637
\$15,000 under \$20,000	282,796	451,319	679,815	2,879,467	305,372	606,681	190,257	380,444	215,438	2,367,284
\$20,000 under \$25,000	290,133	514,612	618,924	3,300,948	292,416	559,361	179,723	501,283	221,505	2,076,356
\$25,000 under \$30,000	286,881	516,373	581,254	3,050,695	271,755	512,194	162,742	372,661	198,514	2,270,343
\$30,000 under \$40,000	624,523	1,045,773	1,198,638	6,913,365	570,138	1,081,554	370,762	930,698	466,335	4,596,638
\$40,000 under \$50,000	575,739	1,261,368	1,233,287	8,003,495	514,126	934,908	406,976	1,150,114	428,568	4,073,877
\$50,000 under \$75,000	1,223,021	2,824,636	2,841,897	22,823,723	1,162,960	2,294,649	947,555	2,716,720	1,109,846	11,760,619
\$75,000 under \$100,000	790,688	1,998,885	2,069,180	22,093,780	862,089	1,728,621	741,929	2,735,563	839,672	10,893,623
\$100,000 under \$200,000	786,162	3,534,268	2,949,298	64,109,399	1,131,962	2,354,453	1,106,680	7,102,673	1,436,211	22,160,471
\$200,000 under \$500,000	140,261	979,309	1,216,463	79,554,181	424,906	1,037,319	471,701	7,827,848	710,744	23,235,063
\$500,000 under \$1,000,000	11,327	145,061	270,604	54,947,906	85,981	228,696	109,787	5,306,709	178,553	13,176,659
\$1,000,000 under \$1,500,000	1,574	28,688	73,709	31,219,384	18,942	51,296	28,189	2,973,317	49,487	5,624,804
\$1,500,000 under \$2,000,000	569	13,286	33,672	22,393,087	8,443	23,229	13,407	1,975,252	22,803	3,719,483
\$2,000,000 under \$5,000,000	525	20,579	52,681	69,195,819	11,748	32,612	21,321	6,240,487	35,808	8,387,533
\$5,000,000 under \$10,000,000	83	3,300	14,395	50,081,936	2,834	8,036	6,324	4,416,781	9,578	5,062,696
\$10,000,000 or more	19	3,078	9,752	174,713,405	1,346	3,858	4,578	14,459,330	6,002	9,643,529
Taxable returns, total	6,182,598	15,354,245	14,741,641	616,244,672	5,760,381	11,464,518	5,007,696	58,964,954	6,067,351	122,303,459
No adjusted gross income	*88	*117	1,863	1,455,936	1,065	2,954	866	122,921	1,396	505,591
\$1 under \$5,000	778,946	910,781	445,682	691,872	36,787	36,579	120,793	104,911	86,829	159,013
\$5,000 under \$10,000	297,531	724,225	425,083	1,457,614	107,414	164,587	125,807	201,947	110,484	428,884
\$10,000 under \$15,000	230,067	517,906	417,471	1,676,596	180,481	324,312	128,961	269,128	135,280	728,907
\$15,000 under \$20,000	236,564	419,086	565,136	2,371,887	223,049	421,041	160,675	305,811	154,961	1,103,720
\$20,000 under \$25,000	259,972	482,115	541,518	2,795,859	243,641	460,876	148,646	412,116	182,205	1,302,550
\$25,000 under \$30,000	259,610	468,012	518,740	2,630,124	251,140	466,938	141,025	270,622	175,535	1,655,627
\$30,000 under \$40,000	604,572	1,030,445	1,131,901	6,216,377	522,814	966,269	345,541	785,683	427,763	3,656,169
\$40,000 under \$50,000	566,512	1,256,012	1,210,563	7,552,563	499,255	899,636	398,387	1,039,361	413,629	3,354,899
\$50,000 under \$75,000	1,219,869	2,820,449	2,804,483	22,278,860	1,150,149	2,262,535	936,051	2,609,559	1,095,498	10,667,338
\$75,000 under \$100,000	788,390	1,998,018	2,062,004	21,954,797	859,610	1,722,687	739,758	2,728,383	836,477	10,361,058
\$100,000 under \$200,000	786,147	3,534,156	2,947,224	63,921,590	1,131,437	2,352,933	1,106,468	7,093,528	1,435,354	21,492,674
\$200,000 under \$500,000	140,240	978,935	1,215,499	79,350,718	424,437	1,035,985	471,287	7,777,283	710,001	22,691,598
\$500,000 under \$1,000,000	11,321	145,055	270,414	54,836,002	85,854	228,341	109,695	5,289,438	178,370	12,588,615
\$1,000,000 or more	2,769	68,931	184,059	347,053,876	43,248	118,845	73,737	29,954,262	123,568	31,606,816
Nontaxable returns, total	462,707	448,574	1,258,782	12,237,304	1,114,656	2,277,846	430,205	2,164,793	741,866	22,859,702

* 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).

Sales of capital assets reported on Schedule D											
Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,032,584	34,365,767	5,286,859	43,317,410	5,951,251	103,638,760	110,838	3,451,946	90,905	968,587	483,901	21,767,169
74,004	4,074,043	61,457	849,933	142,622	4,786,701	2,815	32,261	2,657	36,159	6,029	495,968
46,178	571,760	201,075	180,499	203,824	1,436,231	*1,906	*562	*864	*4,736	10,748	5,369
43,373	729,729	195,421	327,222	179,927	1,310,722	*2,630	*8,312	*2,194	*727	12,397	3,811
38,130	806,642	208,611	469,919	184,624	1,488,495	7,075	14,887	*3,415	*14,948	7,883	21,079
35,493	699,718	185,510	390,890	186,954	1,606,473	*393	*12,145	3,961	12,998	11,853	20,024
30,144	841,279	166,962	472,662	196,060	1,159,731	*3,086	*15,601	4,650	9,470	15,905	25,274
30,124	691,188	161,067	380,882	169,614	1,521,906	*2,270	*2,759	5,105	5,575	4,068	1,958
62,554	1,341,005	350,853	972,416	405,619	3,241,689	7,827	21,337	8,235	36,794	24,729	64,327
50,482	1,527,654	386,633	1,188,749	381,518	2,596,301	11,427	46,247	8,017	12,286	24,508	62,616
145,282	3,721,872	919,098	2,693,322	964,702	7,836,866	15,106	102,722	13,966	44,724	69,774	135,495
130,409	3,094,706	730,692	2,853,162	745,505	7,760,507	6,321	85,966	7,916	25,153	44,767	130,601
188,340	5,256,238	1,093,655	6,656,467	1,281,231	16,554,191	17,403	217,806	12,231	88,350	100,733	747,938
111,194	4,828,582	457,085	7,346,201	633,490	17,690,341	14,203	232,134	7,624	32,444	77,222	1,149,698
27,935	2,645,747	103,881	4,536,856	160,480	9,576,843	6,997	238,568	3,332	232,678	32,915	1,185,112
7,489	775,127	25,804	2,278,311	45,038	5,055,150	2,983	186,137	1,668	25,579	12,124	1,589,018
3,517	435,725	11,833	1,356,867	20,970	3,010,763	1,693	122,973	974	17,053	6,753	743,181
5,465	935,790	18,494	3,790,972	33,693	6,657,301	3,643	475,437	2,090	68,732	12,761	2,832,319
1,556	452,013	5,170	2,175,235	9,300	3,603,332	1,466	358,981	990	43,590	4,696	2,395,955
914	936,950	3,557	4,396,846	6,080	6,745,216	1,595	1,277,112	1,015	256,591	4,035	10,157,426
827,967	26,691,300	4,853,904	41,304,213	5,368,941	89,932,801	96,281	3,340,977	70,810	864,836	454,246	21,156,456
835	283,045	799	68,232	722	157,197	201	5,993	56	1,103	348	70,682
10,518	7,125	114,130	103,188	77,259	151,956	*3	*1	*230	*1,528	*6,669	*3,049
12,843	113,011	120,437	206,980	92,314	284,715	-	-	*948	*245	*8,559	*2,990
20,005	208,593	123,712	254,175	112,454	490,927	*2,893	*13,702	*636	*7,458	*5,690	*4,786
16,682	237,610	156,175	305,067	140,110	864,503	*157	*456	*2,542	*2,156	*7,092	*12,916
23,325	588,137	138,992	394,243	163,953	697,178	*1,921	*13,559	*3,101	*4,850	11,892	14,139
25,605	530,407	141,229	278,071	153,162	1,110,251	*1,296	*1,974	*1,287	*3,986	*3,110	*1,670
53,212	1,096,920	325,949	804,859	374,662	2,557,863	7,520	20,401	5,725	28,536	23,503	60,112
45,849	1,337,491	377,966	1,089,371	369,346	2,091,417	11,426	46,235	*6,067	*7,767	22,797	42,086
143,300	3,458,780	907,403	2,585,522	952,564	7,059,845	14,709	68,531	13,621	36,708	69,033	125,377
129,845	3,028,523	728,426	2,845,197	743,765	7,404,967	6,277	84,103	6,757	19,104	44,696	128,150
188,199	5,145,416	1,093,442	6,626,152	1,280,454	16,038,440	17,374	216,588	12,219	84,554	100,620	741,111
110,975	4,732,332	456,681	7,297,816	632,861	17,310,663	14,163	230,955	7,581	30,056	77,052	1,132,621
27,873	2,514,632	103,785	4,512,750	160,329	9,199,405	6,981	235,700	3,316	231,115	32,867	1,176,386
18,902	3,409,277	64,778	13,932,589	114,986	24,513,474	11,360	2,402,780	6,726	405,670	40,317	17,640,382
204,616	7,674,468	432,955	2,013,197	582,310	13,705,960	14,557	110,970	20,095	103,751	29,655	610,713

Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
502,214	13,649,345	15,476,411	640,634,142	4,534,587	72,831,827	1,786,876	52,631,886	9,935,733	381,709,105	5,061,713	39,496,488
8,890	1,149,172	159,916	8,816,056	200,423	8,805,772	99,666	7,507,810	91,086	4,075,560	134,149	2,227,103
1,733	8,206	648,360	1,268,596	200,844	1,578,253	75,806	1,079,736	384,735	769,325	239,381	673,603
20,091	57,847	670,085	2,600,356	205,858	2,565,058	70,182	1,423,112	440,302	1,556,322	208,633	1,550,040
11,124	40,840	611,134	2,582,823	256,665	2,267,908	76,058	1,410,816	372,219	1,428,929	287,522	1,370,598
9,647	90,710	628,361	3,065,263	232,988	2,330,112	90,442	1,535,329	397,171	1,468,888	232,436	1,261,219
6,065	78,130	576,024	3,202,325	203,459	2,135,140	66,242	1,539,866	338,674	1,705,957	214,347	912,445
12,733	64,611	560,498	3,269,684	175,084	2,196,133	61,873	1,428,978	332,039	1,623,362	188,852	1,160,139
22,472	110,645	1,123,379	7,224,670	373,460	4,432,526	143,809	3,033,521	674,598	3,934,074	378,666	1,968,211
19,651	85,134	1,156,013	8,003,449	339,124	3,904,023	114,040	2,458,518	690,096	4,089,205	372,064	1,825,178
55,308	371,977	2,698,530	23,423,406	722,948	9,243,302	268,843	6,898,652	1,722,699	12,539,633	816,339	4,099,762
43,653	347,424	1,996,964	23,301,135	575,000	7,191,136	213,808	5,057,975	1,310,692	12,137,229	653,958	3,661,821
128,536	784,221	2,904,419	67,025,708	715,885	10,603,701	303,710	7,909,453	1,953,126	37,982,247	883,908	6,406,115
91,565	1,584,297	1,260,109	84,691,832	258,468	7,943,598	149,698	6,036,532	870,333	50,106,336	340,507	5,354,842
34,818	1,375,740	287,138	58,197,960	50,090	3,646,909	33,656	2,450,589	208,559	35,320,517	70,381	2,606,371
12,357	849,869	77,825	32,489,035	11,326	1,093,676	8,035	726,983	58,729	20,306,290	17,482	1,052,011
6,189	506,374	36,067	22,880,585	4,482	491,331	3,579	351,552	26,977	13,583,413	7,764	499,655
11,028	1,587,845	55,906	69,706,443	6,366	1,288,246	5,274	892,006	42,995	42,168,886	11,029	1,252,509
3,523	1,477,499	15,453	49,943,598	1,396	500,657	1,357	320,429	12,194	30,418,902	2,729	739,268
2,831	3,078,806	10,232	168,941,219	720	614,343	795	570,031	8,509	106,494,029	1,566	875,599
465,063	11,672,427	14,242,491	623,767,898	3,760,722	56,244,357	1,471,400	40,085,733	9,210,587	372,088,147	4,404,126	33,222,603
283	87,246	1,656	1,497,829	510	701,672	553	686,426	1,138	626,697	357	142,715
*948	*229	423,632	704,360	30,819	57,299	10,280	8,997	250,171	332,538	80,423	93,374
12,171	38,936	409,387	1,444,313	72,093	603,079	23,908	129,429	280,420	824,552	96,425	589,173
*7,852	*25,463	395,565	1,623,295	137,029	1,007,196	39,043	593,515	240,290	869,875	167,389	642,598
*5,047	*12,079	518,401	2,405,661	179,938	1,668,536	65,883	1,135,117	337,084	1,132,168	186,689	920,057
*3,082	*22,209	505,176	2,593,455	172,572	1,582,833	55,308	1,128,665	302,014	1,383,537	189,724	723,033
10,487	22,077	504,098	2,680,936	162,223	1,822,303	58,666	1,220,750	305,140	1,362,045	174,658	893,745
21,332	78,653	1,060,676	6,480,137	339,870	3,648,995	126,676	2,505,337	636,089	3,580,304	347,620	1,604,473
18,034	56,555	1,129,802	7,425,948	330,355	3,637,988	108,412	2,258,888	671,677	3,684,529	365,109	1,736,271
53,367	281,876	2,662,765	22,689,478	712,801	8,774,387	263,913	6,533,791	1,705,349	12,107,010	807,481	3,851,518
42,063	237,531	1,987,842	22,889,267	574,523	7,027,556	213,365	4,947,898	1,303,136	11,900,551	653,576	3,612,968
128,401	717,577	2,902,211	66,534,718	715,563	10,432,523	303,299	7,809,104	1,950,976	37,561,829	883,649	6,311,528
91,366	1,503,070	1,259,049	84,252,952	258,167	7,837,732	149,492	5,976,292	869,472	49,777,995	340,195	5,270,195
34,756	1,279,384	286,915	57,695,864	50,011	3,569,720	33,593	2,335,569	208,364	34,870,911	70,308	2,527,935
35,873	7,309,542	195,317	342,849,685	24,249	3,872,539	19,008	2,815,955	149,267	212,073,606	40,523	4,303,021
37,151	1,976,918	1,233,920	16,866,244	773,866	16,587,470	315,476	12,546,153	725,146	9,620,958	657,587	6,273,886

Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2,411,215	104,665,399	77,522	1,201,422	1,400,840	115,698,144	479,680	4,294,716	10,900,315	63,276,476
61,025	3,112,960	2,200	52,397	20,986	2,479,694	7,519	304,980	132,348	429,478
32,850	107,338	*864	*7,104	22,569	27,401	7,208	16,207	513,015	562,887
68,588	416,830	*2,151	*1,002	40,131	164,312	17,144	22,884	471,740	894,873
72,453	343,020	4,364	23,325	39,049	257,060	12,652	5,326	410,503	1,094,527
99,874	570,745	*3,827	*13,002	36,720	246,846	13,013	33,210	408,070	1,291,431
94,638	642,912	5,598	14,384	39,736	200,114	14,585	35,983	360,650	1,020,881
84,600	793,713	*3,194	*5,039	29,813	289,800	11,477	10,713	361,099	970,636
188,961	1,522,911	6,292	36,130	74,356	490,819	31,065	127,383	746,445	2,007,711
192,868	1,863,319	8,017	18,428	85,182	415,507	32,860	130,399	757,536	2,163,918
393,265	4,026,275	12,616	58,377	184,605	1,697,661	68,421	273,764	1,813,291	7,234,119
275,653	4,212,077	7,540	35,735	150,824	1,450,940	42,830	187,120	1,425,117	7,249,099
448,465	13,384,593	6,660	48,583	296,113	4,427,573	122,908	537,085	2,202,182	15,522,571
254,387	17,519,311	6,737	46,276	214,286	9,000,787	62,604	620,306	957,034	12,173,965
78,694	11,763,556	2,699	332,509	82,895	8,727,234	19,715	471,172	206,673	4,600,385
23,718	5,457,556	1,298	32,556	28,651	5,969,055	5,840	189,782	54,500	1,655,021
11,498	4,072,185	716	16,980	14,755	4,827,452	2,740	102,757	25,076	873,578
19,293	11,775,438	1,440	65,685	25,188	15,320,128	4,776	422,354	38,310	1,786,298
5,936	7,173,838	658	51,780	8,374	12,481,898	1,318	266,541	10,174	731,269
4,448	15,906,824	649	342,130	6,605	47,223,864	1,005	536,750	6,552	1,013,828
2,144,497	100,132,775	59,306	1,058,715	1,306,456	112,246,072	435,920	3,846,826	10,095,612	61,199,995
885	645,469	28	307	798	378,679	185	43,241	647	18,000
*5,697	*9,907	*230	*2,292	13,308	7,842	*1,897	*1,563	355,678	402,999
15,230	102,099	*948	*367	20,827	55,052	*5,708	*9,343	308,432	587,844
35,575	168,250	*636	*11,187	24,981	113,670	*9,328	*1,865	280,279	713,468
69,773	396,673	*2,407	*2,011	32,078	194,103	8,930	20,691	337,007	1,092,056
82,268	471,482	*4,049	*7,455	33,926	127,993	9,314	16,736	320,820	903,499
71,204	554,308	*301	*2,916	22,706	180,948	10,476	10,381	335,029	889,125
175,213	1,224,181	*4,800	*24,918	71,329	419,970	28,876	92,157	702,001	1,831,697
184,996	1,754,780	*6,067	*11,650	80,194	357,933	32,638	120,868	749,745	2,118,396
385,435	3,809,369	12,503	50,145	181,059	1,580,032	65,277	257,498	1,783,521	7,098,663
272,466	4,137,345	6,532	25,607	149,242	1,350,502	42,618	169,692	1,423,395	7,226,175
448,276	13,344,614	6,649	43,223	295,850	4,368,212	122,842	523,566	2,201,512	15,508,702
254,077	17,466,312	6,704	43,389	213,894	8,901,639	62,500	607,369	956,467	12,160,728
78,590	11,728,302	2,695	331,403	82,791	8,592,106	19,678	462,169	206,552	4,591,900
64,812	44,319,684	4,756	501,846	83,475	85,617,391	15,653	1,509,688	134,529	6,056,743
266,718	4,532,624	18,216	142,707	94,384	3,452,072	43,760	447,890	804,703	2,076,481

1999, Individual Income Tax, All Returns: Capital Income, 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	Capital gain distributions									
			Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,206,662	11,962,180	16,290,984	540,642,692	5,202,857	9,846,756	6,079,122	75,997,570	4,691,337	68,765,925
No adjusted gross income	25,336	41,858	125,860	5,788,721	214,593	471,825	53,553	1,020,106	125,623	5,504,960
\$1 under \$5,000	870,303	873,880	766,504	1,202,824	242,727	396,942	237,880	244,454	179,371	1,074,109
\$5,000 under \$10,000	341,091	578,052	677,120	1,987,362	267,022	428,872	210,199	357,790	167,649	1,155,261
\$10,000 under \$15,000	302,474	469,336	687,140	2,579,063	224,766	435,818	183,157	376,598	154,416	1,388,992
\$15,000 under \$20,000	318,954	513,564	710,471	3,037,006	246,698	480,576	198,491	473,299	161,553	1,162,157
\$20,000 under \$25,000	288,216	365,350	638,449	2,994,096	252,130	432,706	183,803	420,782	160,247	1,452,987
\$25,000 under \$30,000	273,654	430,589	653,013	2,981,619	193,262	401,179	211,341	482,281	137,152	1,793,250
\$30,000 under \$40,000	515,625	791,230	1,306,688	7,239,471	428,356	760,564	443,057	1,469,211	325,044	2,038,255
\$40,000 under \$50,000	553,937	840,365	1,232,037	7,594,170	420,401	712,075	445,866	1,532,403	315,031	1,902,927
\$50,000 under \$75,000	1,185,207	2,031,927	2,851,375	21,848,964	963,197	1,726,686	982,631	3,352,975	820,658	6,242,002
\$75,000 under \$100,000	694,060	1,235,984	2,151,386	24,036,965	656,880	1,244,465	848,587	3,985,055	654,091	4,699,431
\$100,000 under \$200,000	700,124	2,805,493	2,927,611	63,001,683	724,977	1,498,381	1,303,194	10,747,466	865,269	9,816,560
\$200,000 under \$500,000	122,997	804,936	1,140,750	75,616,364	288,707	649,396	558,308	13,535,788	439,316	9,076,647
\$500,000 under \$1,000,000	11,515	120,740	256,206	49,296,056	52,050	134,127	129,729	8,341,734	111,080	5,389,050
\$1,000,000 or more	3,170	58,875	166,372	271,438,327	27,092	73,145	89,325	29,657,628	74,837	16,069,337
Taxable returns, total	5,698,838	11,471,409	15,095,411	530,934,603	4,339,967	8,103,539	5,687,510	73,893,790	4,193,197	56,118,333
No adjusted gross income	*16	*51	2,557	1,650,414	1,088	2,966	1,254	167,761	815	423,377
\$1 under \$5,000	708,019	791,283	528,298	811,981	43,578	32,338	156,043	121,944	65,110	50,646
\$5,000 under \$10,000	217,923	475,156	387,827	1,158,938	74,784	83,098	119,934	171,450	67,698	126,821
\$10,000 under \$15,000	214,950	348,525	492,580	1,778,358	134,095	221,665	129,768	270,673	113,996	596,535
\$15,000 under \$20,000	281,934	480,050	608,129	2,586,056	203,480	382,779	164,368	378,792	132,591	811,556
\$20,000 under \$25,000	255,925	334,880	581,392	2,631,402	209,194	355,960	163,111	324,220	134,948	1,060,766
\$25,000 under \$30,000	253,934	364,638	590,944	2,620,229	160,964	330,359	190,751	432,912	111,344	1,342,878
\$30,000 under \$40,000	507,985	786,351	1,243,407	6,729,526	398,017	706,235	418,145	1,301,239	304,737	1,742,965
\$40,000 under \$50,000	541,472	833,100	1,201,416	7,282,828	413,746	695,623	439,366	1,503,113	310,669	1,675,121
\$50,000 under \$75,000	1,184,844	2,031,672	2,827,620	21,453,737	953,424	1,699,090	979,429	3,315,319	809,202	5,943,692
\$75,000 under \$100,000	694,054	1,235,970	2,146,249	23,925,588	655,921	1,241,698	847,307	3,884,953	653,292	4,530,474
\$100,000 under \$200,000	700,113	2,805,434	2,922,544	62,640,276	724,223	1,496,169	1,301,153	10,656,522	864,083	9,526,933
\$200,000 under \$500,000	122,986	804,695	1,140,115	75,476,063	288,429	648,614	557,977	13,493,750	438,951	8,817,175
\$500,000 under \$1,000,000	11,513	120,729	256,061	49,218,922	51,990	133,957	129,637	8,310,445	110,999	5,231,149
\$1,000,000 or more	3,170	58,875	166,273	270,970,285	27,035	72,987	89,265	29,560,697	74,762	14,238,243
Nontaxable returns, total	507,825	490,771	1,195,572	9,708,089	862,890	1,743,217	391,613	2,103,780	498,139	12,647,592

* 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.

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

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

Sales of capital assets reported on Schedule D											
Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corp gain	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,036,460	33,171,049	5,872,489	62,262,524	3,822,831	34,922,560	124,556	2,241,239	79,611	1,398,832	535,321	18,478,137
61,222	3,876,012	58,299	1,062,992	80,998	1,387,786	3,268	46,953	1,940	84,646	7,350	344,536
49,002	693,536	234,375	246,443	145,823	385,181	*2,153	*3,393	*1,764	*1,843	6,671	24,224
45,367	787,489	191,737	360,405	129,037	381,069	*3,295	*1,742	*1,733	*8,526	22,887	32,047
39,568	953,441	176,686	504,747	120,505	529,460	*2,698	*2,488	*4,571	*14,578	11,660	16,985
33,898	630,894	187,880	460,117	131,580	550,068	*4,433	*31,884	*602	*4,294	14,711	23,721
43,585	912,126	177,946	478,781	123,416	597,292	*8,771	*3,436	*1,567	*5,562	8,133	18,603
37,436	1,349,651	208,670	472,567	101,198	386,872	*1,935	*4,811	*5,742	*5,294	11,629	18,905
67,720	1,171,842	412,674	1,453,464	264,489	897,916	14,872	78,167	6,832	28,892	29,118	44,938
52,264	1,265,365	434,820	1,791,001	257,714	1,012,179	8,413	34,489	2,949	6,600	18,698	150,788
144,232	3,732,818	948,452	3,420,133	683,932	2,678,726	18,511	75,691	10,302	20,100	67,468	92,674
131,348	2,450,923	824,662	3,896,956	542,802	2,203,345	17,802	103,223	5,296	10,330	57,040	175,523
173,595	5,263,434	1,268,642	10,678,394	719,765	5,006,007	17,307	214,989	7,108	77,072	111,669	759,471
107,019	4,833,243	543,660	12,623,481	362,887	4,565,826	11,377	303,207	11,983	76,498	91,355	1,741,040
29,624	2,018,208	123,113	7,358,320	92,952	2,864,598	4,492	214,862	6,067	123,536	36,306	1,381,735
20,580	3,232,066	80,874	17,454,725	65,733	11,476,236	5,229	1,121,904	11,155	931,062	40,626	13,652,948
861,353	26,000,837	5,487,103	60,043,658	3,463,075	29,587,963	114,774	2,152,333	67,245	1,282,829	499,429	17,996,984
447	212,292	1,186	126,095	536	59,909	353	1,949	66	6,947	456	61,335
14,522	11,423	153,111	124,106	58,533	34,777	-	-	-	-	*3,835	*3,832
17,506	98,144	106,300	166,741	51,380	19,741	*2,339	*1,277	*756	*4,226	12,652	7,849
24,644	381,925	125,155	357,206	92,060	264,900	*2,373	*2,064	*3,401	*12,887	*8,719	*2,680
25,443	441,537	156,168	397,352	110,608	400,074	*3,070	*7,502	*6	*1,166	10,305	5,964
32,656	684,908	157,823	373,975	106,521	424,812	*8,770	*3,423	*466	*3,466	*5,980	*4,610
31,454	1,068,729	187,289	420,346	84,623	277,938	*1,614	*4,600	*2,092	*2,272	10,888	16,132
62,148	1,015,305	390,298	1,287,414	247,709	745,730	13,566	77,568	*5,866	*26,987	25,732	27,942
51,220	1,156,831	428,297	1,743,860	254,010	911,071	8,409	34,123	2,803	6,075	18,480	148,319
140,931	3,560,787	944,370	3,377,838	674,643	2,541,053	18,505	75,536	10,292	19,850	66,275	84,706
130,583	2,362,539	823,395	3,781,658	542,035	2,137,078	17,800	103,207	5,277	7,682	56,856	166,966
172,790	5,142,111	1,266,518	10,594,668	719,240	4,833,204	16,911	214,668	7,083	73,422	111,191	742,047
106,878	4,753,356	543,347	12,576,191	362,610	4,418,278	11,358	302,332	11,950	74,538	91,214	1,732,659
29,583	1,933,256	123,030	7,330,380	92,890	2,812,632	4,487	214,721	6,053	114,189	36,261	1,367,392
20,547	3,177,695	80,815	17,385,828	65,676	9,706,764	5,219	1,109,363	11,135	929,122	40,585	13,624,552
175,107	7,170,212	385,387	2,218,867	359,756	5,334,597	9,782	88,906	12,365	116,002	35,892	481,153

Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
419,433	6,300,433	15,196,686	497,016,010	3,881,622	65,283,652	1,651,273	48,803,805	9,409,599	276,126,132	4,083,825	30,857,078
4,670	590,997	131,143	6,141,850	156,800	7,696,089	87,510	6,787,988	65,955	2,517,268	98,174	1,776,967
7,486	23,155	717,942	1,106,606	193,264	1,782,683	77,796	1,215,624	410,118	583,016	211,480	664,719
5,719	14,580	627,964	1,798,520	201,744	2,241,270	77,323	1,659,719	395,299	988,340	180,129	803,489
8,330	39,135	647,816	2,454,046	166,052	2,047,997	80,134	1,536,299	398,296	1,167,662	144,511	698,826
5,738	19,324	664,298	2,757,137	186,204	2,103,761	74,506	1,577,496	348,215	1,293,827	205,153	871,202
8,873	18,045	601,934	2,859,309	180,773	1,728,288	57,510	1,199,459	323,675	1,276,611	177,217	690,591
4,694	65,435	594,270	2,728,785	156,497	2,025,875	71,117	1,476,098	331,843	1,381,721	150,210	777,888
19,591	46,963	1,177,222	6,333,500	320,677	3,899,948	112,411	2,725,275	663,938	3,079,345	326,002	1,677,511
28,894	62,658	1,132,714	6,578,004	323,080	3,336,233	111,858	2,349,694	644,078	3,125,684	322,111	1,368,342
53,065	45,880	2,657,156	20,175,553	662,154	8,825,794	252,746	6,284,189	1,680,293	10,588,796	658,696	3,565,014
61,064	225,481	2,013,619	21,889,551	467,702	5,502,807	196,334	3,856,880	1,261,556	11,719,974	537,190	2,964,068
95,442	375,434	2,713,409	56,181,601	580,571	10,777,848	266,340	7,881,513	1,819,299	29,952,034	710,746	5,480,046
68,264	764,390	1,101,400	66,736,854	221,834	6,832,595	138,104	5,536,975	764,636	37,985,818	268,446	4,067,181
25,176	995,892	250,388	43,836,141	42,671	2,572,470	29,658	1,846,222	178,785	25,357,863	60,158	1,716,018
22,426	3,013,064	165,412	255,438,553	21,599	3,909,994	17,927	2,870,374	123,612	145,108,174	33,601	3,735,216
394,963	5,588,402	14,071,364	485,288,345	3,238,839	50,350,061	1,353,202	36,858,350	8,749,543	269,480,641	3,601,302	26,407,298
180	165,847	2,560	1,707,093	969	664,221	1,000	694,479	1,762	587,621	756	138,063
*2,808	*10,441	498,823	738,839	41,226	46,373	24,802	36,727	282,998	349,789	81,233	63,595
*2,849	*9,126	356,982	1,019,274	54,867	390,851	18,972	297,352	224,987	516,809	67,887	133,606
*5,685	*28,100	463,779	1,632,493	93,217	829,310	35,704	574,744	283,026	811,510	96,670	312,785
*2,816	*805	568,771	2,332,075	158,193	1,556,396	56,414	1,112,252	295,520	1,037,070	183,907	644,269
*7,963	*5,368	553,585	2,486,853	152,508	1,262,917	47,235	855,706	291,983	1,134,293	156,368	556,219
*2,945	*2,106	536,876	2,336,299	133,512	1,445,989	60,730	1,048,184	303,618	1,208,201	132,294	566,500
19,188	46,627	1,119,846	5,926,691	298,823	3,545,237	104,665	2,529,435	639,009	2,914,229	304,197	1,511,213
27,704	24,332	1,105,327	6,225,103	314,872	3,084,894	108,611	2,131,010	625,905	2,994,786	314,782	1,309,742
50,862	44,763	2,631,361	19,732,939	658,438	8,421,653	248,845	5,955,731	1,660,140	10,254,509	654,607	3,431,923
61,029	190,053	2,008,867	21,775,264	466,528	5,324,742	195,237	3,758,434	1,258,986	11,641,983	536,564	2,872,855
95,239	373,058	2,708,297	55,796,277	579,882	10,661,256	265,497	7,755,017	1,815,299	29,702,386	710,096	5,448,986
68,153	719,805	1,100,751	66,493,809	221,617	6,765,636	137,958	5,489,775	764,129	37,855,065	268,256	4,033,311
25,146	973,120	250,241	43,760,774	42,621	2,532,202	29,624	1,825,768	178,662	25,303,759	60,117	1,695,425
22,395	2,994,850	165,298	253,324,563	21,565	3,818,384	17,907	2,793,735	123,519	143,168,633	33,568	3,688,807
24,470	712,031	1,125,322	11,727,665	642,783	14,933,591	298,070	11,945,455	660,055	6,645,491	482,523	4,449,780

Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2,592,508	104,605,151	68,490	1,829,866	1,367,432	88,890,446	464,097	3,943,514	10,804,964	47,511,108
58,962	3,240,333	1,692	113,820	15,117	1,436,717	7,027	322,395	98,891	252,583
45,065	127,477	*1,764	*2,764	23,631	29,554	7,080	87,931	581,574	554,260
75,057	302,063	*1,730	*12,747	47,881	105,673	10,621	48,393	420,641	685,522
103,450	562,666	*4,529	*21,737	29,344	115,156	12,113	20,800	413,467	837,324
114,075	664,398	*201	*1,976	45,053	182,740	10,505	24,255	459,003	984,561
124,430	726,439	*1,567	*8,343	36,439	139,440	10,409	21,228	373,902	906,369
100,582	555,828	*4,802	*6,077	27,880	134,112	13,862	7,441	400,113	898,687
201,564	1,410,452	6,832	46,038	71,467	523,430	34,007	50,383	789,826	1,919,517
166,198	1,243,280	3,760	9,857	82,542	452,437	24,647	34,900	827,665	2,181,188
421,281	4,316,250	8,578	26,913	199,101	1,057,428	84,210	297,013	1,827,578	5,560,248
301,686	4,571,624	4,899	14,614	150,686	1,292,594	53,455	258,149	1,439,373	5,889,165
481,561	13,904,712	5,076	96,380	285,585	3,900,879	101,681	452,420	2,033,136	11,555,840
261,764	16,092,473	10,246	95,837	205,872	7,756,876	62,313	375,026	834,492	8,144,111
77,166	10,795,807	5,052	187,521	74,942	6,147,799	18,115	339,322	186,623	3,051,285
59,668	46,091,347	7,760	1,185,241	71,893	65,615,611	14,054	1,603,857	118,679	4,090,448
2,317,688	100,426,155	57,771	1,675,094	1,291,839	87,232,572	425,141	3,424,096	10,082,424	46,130,883
1,456	908,038	36	8,031	1,054	401,006	239	31,036	1,482	17,797
*5,685	*10,847	-	-	19,142	19,074	-	-	415,655	412,425
17,224	42,392	*756	*6,339	29,951	75,542	*997	*7,040	255,832	438,016
59,162	230,155	*3,401	*19,330	24,090	57,889	*6,403	*6,921	315,529	617,410
91,921	503,911	*6	*1,749	38,052	155,156	*7,651	*23,478	398,193	858,510
111,735	580,824	*466	*5,199	33,196	114,059	*7,058	*1,139	348,129	811,239
85,702	349,225	*2,092	*2,934	23,784	128,536	13,721	7,225	365,425	829,125
189,104	1,280,239	*5,866	*43,181	64,110	468,316	31,640	24,985	751,486	1,827,468
160,490	1,144,717	*3,623	*9,081	77,116	352,338	24,471	34,338	809,207	2,130,565
417,780	4,224,368	8,568	26,539	195,283	1,033,711	84,049	295,332	1,812,592	5,508,058
299,122	4,540,555	4,886	10,643	150,606	1,272,425	53,122	255,525	1,438,848	5,885,917
480,058	13,771,642	5,063	91,053	283,154	3,874,179	101,441	439,217	2,030,745	11,520,441
261,536	16,019,880	10,219	92,912	205,593	7,696,014	62,236	364,577	834,129	8,137,789
77,100	10,780,342	5,041	174,120	74,874	6,126,178	18,083	336,055	186,550	3,049,661
59,614	46,039,020	7,749	1,183,982	71,833	65,458,149	14,030	1,597,226	118,621	4,086,461
274,820	4,178,995	10,719	154,772	75,593	1,657,874	38,956	519,418	722,540	1,380,225