

2018 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	1,084,631	39,799,626	1,058,741	20,061,024	611,512	34,970,717	47,005	4,416,383	449,332	10,814,303	1,318,235	34,209,498
No adjusted gross income	67,826	2,441,762	86,003	7,727,344	23,004	474,637	4,191	1,199,097	37,762	466,798	171,891	8,281,210
\$1 under \$5,000	20,147	87,131	17,551	179,770	**	**	**	**	0	0	0	0
\$5,000 under \$10,000	11,849	69,283	16,090	251,650	** 7,334	** 37,417	** 217	** 4,197	26,461	132,813	30,545	296,576
\$10,000 under \$15,000	19,109	92,722	30,449	352,714	** 26,099	** 193,536	** 2,228	** 43,135	31,458	279,305	75,258	1,378,996
\$15,000 under \$20,000	16,969	194,396	26,459	276,170	**	**	**	**	0	0	0	0
\$20,000 under \$25,000	26,595	121,620	24,272	215,155	15,760	127,817	* 1,000	* 1,065	15,241	143,133	43,777	868,642
\$25,000 under \$30,000	20,955	202,726	24,962	235,742	8,955	104,067	* 1,039	* 2,861	12,442	166,601	38,951	855,753
\$30,000 under \$40,000	38,362	350,365	41,813	546,282	21,891	207,031	* 2,045	* 8,481	31,898	456,590	87,670	1,520,669
\$40,000 under \$50,000	38,538	480,541	36,314	218,345	25,193	244,803	2,320	62,906	30,350	531,617	68,361	1,380,576
\$50,000 under \$75,000	112,923	1,050,812	98,693	761,387	49,292	624,874	3,075	31,069	68,933	1,186,837	233,755	3,804,232
\$75,000 under \$100,000	80,449	802,673	100,062	816,430	64,350	981,201	3,616	19,849	44,687	1,077,969	160,720	3,005,866
\$100,000 under \$200,000	246,929	3,567,939	224,540	1,668,747	166,081	3,867,251	8,736	116,767	99,577	2,866,072	285,768	5,899,466
\$200,000 under \$500,000	216,752	4,656,313	188,745	2,048,338	134,659	5,959,383	8,859	216,140	39,478	2,242,246	90,216	3,532,326
\$500,000 under \$1,000,000	80,902	2,662,471	73,323	1,262,389	36,576	3,952,779	3,015	189,596	7,141	678,678	18,433	1,215,456
\$1,000,000 under \$1,500,000	28,521	1,320,799	26,216	513,928	11,269	2,233,181	1,505	125,224	1,607	166,207	5,170	459,192
\$1,500,000 under \$2,000,000	14,939	850,620	12,497	370,339	5,548	1,469,555	993	147,116	751	100,430	2,450	306,494
\$2,000,000 under \$5,000,000	26,525	2,328,045	20,575	833,995	9,855	4,526,072	2,095	423,883	1,080	205,975	3,600	658,818
\$5,000,000 under \$10,000,000	9,020	1,665,531	5,899	445,428	3,167	2,626,758	923	269,407	261	59,257	961	274,288
\$10,000,000 or more	7,321	16,853,877	4,279	1,336,870	2,479	7,340,354	1,147	1,555,589	204	53,774	708	470,939
Taxable returns, total	843,493	36,093,345	796,404	10,381,699	540,545	34,158,352	35,460	3,192,571	292,255	8,564,931	902,372	20,717,059
Nontaxable returns, total	241,138	3,706,281	262,336	9,679,325	70,967	812,365	11,544	1,223,812	157,076	2,249,372	415,863	13,492,439

* 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, Publication 1304, Table 1.4, September 2020.

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

2017 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	995,719	34,607,320	1,114,327	21,870,425	604,796	35,105,233	57,812	3,977,699	481,113	11,222,173	1,308,149	30,388,415
No adjusted gross income	62,108	2,290,669	99,701	9,096,806	13,838	588,823	4,310	1,705,259	26,863	460,884	127,555	6,808,089
\$1 under \$5,000	21,166	170,143	22,929	172,738	** 9,225	** 13,167	** 1,113	** 3,040	22,211	87,427	34,345	527,997
\$5,000 under \$10,000	13,353	70,745	23,648	143,762	** 11,069	** 46,488	** 14	** 1,656	18,723	74,995	38,594	428,470
\$10,000 under \$15,000	18,216	82,037	21,110	275,347	** 13,779	** 72,556	** 4,230	** 5,186	18,885	129,588	38,788	535,088
\$15,000 under \$20,000	18,553	148,140	24,146	254,324	** 9,362	** 67,417	** 1,120	** 721	22,759	242,105	37,159	678,223
\$20,000 under \$25,000	10,964	93,743	22,917	181,497	11,079	91,542	* 3	* 6	20,554	269,866	41,196	848,179
\$25,000 under \$30,000	17,042	88,594	20,644	125,002	14,142	103,399	* 1,544	* 39,490	14,717	167,248	43,910	583,929
\$30,000 under \$40,000	36,339	307,104	47,748	221,906	20,254	215,539	* 3,543	* 18,171	35,754	592,488	78,206	1,443,775
\$40,000 under \$50,000	36,868	385,359	46,896	255,102	23,589	328,262	2,121	26,320	24,251	418,258	81,320	1,377,176
\$50,000 under \$75,000	101,780	979,593	102,053	1,192,663	60,177	767,873	2,566	27,622	76,709	1,395,205	219,691	3,505,686
\$75,000 under \$100,000	92,455	957,921	112,794	866,229	72,083	1,326,428	6,281	31,645	62,445	1,553,781	197,817	2,920,845
\$100,000 under \$200,000	221,931	2,756,152	235,419	1,975,118	174,775	3,523,827	10,614	124,383	91,109	3,119,870	257,114	4,878,219
\$200,000 under \$500,000	181,346	3,369,488	189,046	2,242,044	112,086	6,044,429	8,299	168,806	36,900	1,712,888	80,565	2,916,162
\$500,000 under \$1,000,000	80,275	2,398,345	77,055	1,102,064	30,292	3,107,692	4,644	118,132	5,679	422,189	19,286	1,058,775
\$1,000,000 under \$1,500,000	28,479	1,297,248	26,551	537,953	9,952	1,868,292	2,069	162,988	1,724	202,988	5,701	436,913
\$1,500,000 under \$2,000,000	14,387	783,855	12,206	380,488	5,199	1,446,940	999	111,247	541	63,081	2,148	263,671
\$2,000,000 under \$5,000,000	25,646	2,158,480	19,644	933,166	9,001	4,173,001	2,284	264,669	865	197,674	3,277	535,623
\$5,000,000 under \$10,000,000	8,083	1,742,405	5,714	463,496	2,723	2,754,205	928	208,878	272	56,042	811	214,889
\$10,000,000 or more	6,730	14,527,300	4,106	1,450,721	2,170	8,565,354	1,132	959,478	153	55,596	666	426,708
Taxable returns, total	793,000	31,266,239	832,334	10,976,877	526,826	34,105,603	45,908	2,218,694	324,191	8,984,556	913,342	18,688,415
Nontaxable returns, total	202,719	3,341,081	281,993	10,893,548	77,970	999,630	11,904	1,759,004	156,921	2,237,617	394,807	11,700,000

* 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, Publication 1304, Table 1.4, September 2019

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

2016 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	977,540	27,611,417	1,104,878	21,318,833	602,988	30,427,832	48,863	3,856,714	481,285	11,506,347	1,269,711	29,172,377
No adjusted gross income	63,093	2,079,713	107,826	8,865,212	12,423	540,705	3,267	1,009,639	20,089	395,999	136,328	7,603,996
\$1 under \$5,000	15,583	86,646	23,468	226,704	** 10,718	** 24,855	** 548	** 2,196	24,861	61,935	33,744	455,551
\$5,000 under \$10,000	17,444	75,066	23,248	281,003	** 17,083	** 47,486	** 1,638	** 2,609	21,594	151,872	37,092	393,275
\$10,000 under \$15,000	16,587	163,290	28,360	113,102	** 19,409	** 136,327	**	**	19,770	133,075	38,251	470,576
\$15,000 under \$20,000	16,023	65,351	35,117	442,110	** 15,521	** 78,429	** 403	** 926	16,469	145,108	38,733	623,126
\$20,000 under \$25,000	24,306	140,364	24,654	173,907	11,653	33,971	* 1,002	* 48,240	17,459	228,006	47,961	1,030,081
\$25,000 under \$30,000	15,458	83,074	22,622	109,693	13,651	63,836	* 2,539	* 9,102	17,167	168,019	54,522	1,032,496
\$30,000 under \$40,000	41,428	268,680	47,201	542,924	21,292	238,017	* 4,077	* 15,507	35,492	479,305	86,842	1,340,721
\$40,000 under \$50,000	28,678	187,892	48,926	410,959	19,550	175,226	0	0	35,827	557,997	76,498	1,121,987
\$50,000 under \$75,000	111,817	957,127	95,807	778,904	68,576	937,488	1,560	26,735	81,557	1,522,432	185,292	2,924,563
\$75,000 under \$100,000	114,961	1,011,853	100,531	875,240	75,353	1,166,136	1,438	24,143	56,566	1,551,682	191,952	2,898,473
\$100,000 under \$200,000	205,918	2,553,420	234,737	2,028,389	171,119	3,776,284	16,293	141,688	92,514	2,894,918	240,110	4,255,623
\$200,000 under \$500,000	167,053	2,760,624	177,783	2,371,621	95,077	4,892,632	6,946	146,482	32,900	2,026,711	76,319	2,681,098
\$500,000 under \$1,000,000	69,163	1,964,693	73,719	1,185,437	25,773	2,733,103	3,281	181,140	** 9,021	** 1,189,289	16,133	881,133
\$1,000,000 under \$1,500,000	22,633	922,845	24,108	512,313	9,223	1,733,591	1,559	156,033	**	**	4,147	319,092
\$1,500,000 under \$2,000,000	12,377	613,425	10,869	321,918	4,629	1,320,573	799	49,926	**	**	1,886	214,424
\$2,000,000 under \$5,000,000	22,443	1,923,542	17,877	799,969	7,625	3,553,137	1,802	222,893	**	**	2,721	373,828
\$5,000,000 under \$10,000,000	6,974	1,192,656	4,853	402,132	2,420	2,419,691	807	197,581	**	**	711	198,598
\$10,000,000 or more	5,600	10,561,157	3,171	877,296	1,894	6,556,345	904	1,621,875	**	**	471	353,735
Taxable returns, total	781,719	24,856,473	804,581	10,183,467	515,331	29,572,504	39,738	2,843,846	329,604	9,445,468	869,115	16,456,831
Nontaxable returns, total	195,821	2,754,944	300,297	11,135,366	87,657	855,327	9,125	1,012,868	151,682	2,060,878	400,596	12,715,546

* 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, Publication 1304, Table 1.4, August 2018

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

2015 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	1,063,576	33,036,562	1,153,117	21,093,508	630,256	32,453,002	57,802	5,033,199	520,802	13,533,867	1,278,825	27,497,651
No adjusted gross income	60,163	2,250,455	103,291	8,801,402	13,700	555,349	4,797	1,039,656	20,073	393,681	117,467	6,181,649
\$1 under \$5,000	13,055	89,284	22,121	326,034	** 20,997	** 84,768	** 1,034	** 15,155	25,303	70,103	37,629	472,540
\$5,000 under \$10,000	14,084	36,716	22,167	271,523	**	**	**	**	22,017	123,727	34,610	426,107
\$10,000 under \$15,000	13,837	75,391	30,122	240,762	** 35,192	** 190,506	** 3,116	** 14,646	25,206	181,981	39,968	710,763
\$15,000 under \$20,000	17,543	106,282	23,090	343,564	**	**	**	**	17,918	183,443	51,923	878,360
\$20,000 under \$25,000	24,195	125,428	31,135	125,641	17,715	157,934	* 1,040	* 40,026	20,825	242,721	45,703	509,138
\$25,000 under \$30,000	22,583	132,219	28,146	219,865	10,077	70,147	* 8	* 852	20,008	267,284	40,783	523,468
\$30,000 under \$40,000	51,944	492,524	41,485	336,043	23,005	212,077	* 1,218	* 2,635	43,409	527,577	80,527	1,307,472
\$40,000 under \$50,000	47,274	407,907	47,446	437,661	23,142	323,856	1,428	4,481	37,319	569,354	91,509	1,181,977
\$50,000 under \$75,000	107,739	800,812	120,537	661,370	83,233	1,005,042	3,066	42,194	72,870	1,371,564	207,898	3,061,671
\$75,000 under \$100,000	107,373	926,912	116,310	978,796	82,692	1,208,291	5,895	110,657	61,642	1,529,978	177,428	2,789,150
\$100,000 under \$200,000	247,355	2,841,276	242,362	2,019,552	167,481	3,738,120	15,632	85,897	103,969	3,708,742	252,089	4,367,028
\$200,000 under \$500,000	179,578	3,105,357	187,109	2,069,469	98,024	5,145,144	9,856	269,765	40,147	2,653,883	74,153	2,440,744
\$500,000 under \$1,000,000	75,647	2,143,524	75,815	1,297,435	27,807	3,109,812	4,063	115,685	6,442	760,835	16,617	995,166
\$1,000,000 under \$1,500,000	26,692	1,073,367	23,984	553,270	9,417	2,035,739	1,615	108,963	1,518	274,411	4,453	426,420
\$1,500,000 under \$2,000,000	14,009	716,951	11,100	289,011	4,786	1,379,830	935	80,746	624	151,262	1,628	184,552
\$2,000,000 under \$5,000,000	25,389	2,146,336	18,263	918,074	8,203	3,609,729	2,021	286,232	1,053	313,834	3,083	489,542
\$5,000,000 under \$10,000,000	8,308	1,468,175	5,035	370,867	2,705	2,796,763	998	178,364	265	91,914	821	228,352
\$10,000,000 or more	6,807	14,097,647	3,598	833,171	2,077	6,829,895	1,080	2,637,246	194	117,574	535	323,552
Taxable returns, total	848,956	29,766,312	875,509	10,160,374	546,606	31,405,594	45,003	3,883,175	359,812	11,542,316	880,809	16,410,787
Nontaxable returns, total	214,620	3,270,250	277,608	10,933,135	83,650	1,047,408	12,799	1,150,024	160,990	1,991,552	398,016	11,086,864

* 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 1.4

2014 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	1,086,624	31,473,022	1,202,230	22,500,466	579,325	32,803,750	54,338	3,011,568	591,006	16,295,763	1,193,477	24,571,978
No adjusted gross income	64,661	2,243,485	110,808	10,599,526	10,820	661,431	5,570	1,153,510	27,235	569,154	99,577	4,660,136
\$1 under \$5,000	13,356	123,875	19,180	285,464	12,994	34,042	* 2,355	* 6,912	21,662	66,398	29,559	358,378
\$5,000 under \$10,000	12,371	39,056	15,860	201,228	7,842	19,626	* 1,367	* 38,706	29,375	145,038	31,013	411,864
\$10,000 under \$15,000	19,974	80,710	18,922	178,663	8,972	75,211	* 137	* 578	33,686	206,664	32,037	495,180
\$15,000 under \$20,000	24,721	94,819	32,465	198,148	11,210	113,901	* 1,579	* 625	18,680	228,813	49,193	583,909
\$20,000 under \$25,000	16,201	134,862	27,510	229,396	10,152	75,781	* 1,002	* 2,213	24,651	294,607	42,496	606,723
\$25,000 under \$30,000	25,848	139,119	37,924	443,638	9,290	103,303	* 136	* 614	24,037	323,184	40,696	600,616
\$30,000 under \$40,000	51,354	333,755	49,661	344,386	24,735	269,027	2,219	19,049	42,117	522,440	64,512	1,087,391
\$40,000 under \$50,000	60,117	500,186	56,195	465,682	21,871	243,203	4,360	26,473	40,244	739,267	94,303	1,513,202
\$50,000 under \$75,000	105,802	1,043,117	119,390	796,375	67,262	725,369	3,996	22,955	87,544	1,696,361	190,603	2,346,393
\$75,000 under \$100,000	113,519	1,141,164	108,092	668,472	73,817	1,410,952	4,128	22,494	72,756	1,824,030	177,946	2,462,541
\$100,000 under \$200,000	234,146	2,779,295	271,594	2,077,078	164,984	4,038,479	11,144	98,555	116,108	4,337,082	235,224	4,193,088
\$200,000 under \$500,000	185,057	3,135,533	196,464	2,208,616	99,783	5,013,208	6,848	147,061	39,432	3,178,673	79,363	2,705,691
\$500,000 under \$1,000,000	78,004	2,328,561	76,350	1,015,334	29,442	3,114,222	3,438	110,990	** 13,480	** 2,164,052	16,569	1,016,482
\$1,000,000 under \$1,500,000	28,130	1,191,756	23,281	471,761	8,448	1,795,822	1,377	108,616	**	**	3,949	332,868
\$1,500,000 under \$2,000,000	14,150	722,239	11,773	322,075	4,703	1,269,820	823	75,753	**	**	1,999	195,069
\$2,000,000 under \$5,000,000	24,750	2,286,627	18,419	751,218	8,268	3,801,060	2,011	189,495	**	**	3,091	485,000
\$5,000,000 under \$10,000,000	7,952	1,272,532	4,855	371,871	2,622	2,682,186	837	149,892	**	**	775	203,218
\$10,000,000 or more	6,513	11,882,332	3,487	871,534	2,112	7,357,106	1,010	837,076	**	**	574	314,230
Taxable returns, total	866,674	28,302,319	920,959	9,792,173	519,186	31,953,170	38,429	1,804,497	403,548	13,769,483	860,499	16,121,057
No adjusted gross income	892	368,052	779	79,850	285	167,331	131	94,251	102	51,444	182	61,953
\$1 under \$5,000	* 917	* 5,364	* 1,000	* 7	* 7,273	* 10,065	0	0	* 914	* 118	0	0
\$5,000 under \$10,000	* 2,034	* 1,985	0	0	* 1,952	* 2,291	0	0	* 946	* 2,074	0	0
\$10,000 under \$15,000	* 5,024	* 8,507	* 3,042	* 10,266	* 5,038	* 51,378	** 108	** 548	8,775	62,335	7,050	76,343
\$15,000 under \$20,000	9,858	37,921	12,357	40,388	* 6,130	* 60,612	0	0	8,508	67,701	13,500	122,958
\$20,000 under \$25,000	* 3,409	* 34,613	12,847	54,494	* 7,389	* 66,821	**	**	9,556	97,726	14,115	150,278
\$25,000 under \$30,000	12,916	75,543	13,966	110,984	* 6,011	* 75,801	* 136	* 614	13,568	143,040	27,913	272,629
\$30,000 under \$40,000	25,778	148,502	30,880	187,254	18,015	238,690	* 2,007	* 18,938	21,601	236,682	40,429	607,775
\$40,000 under \$50,000	43,416	367,450	40,588	307,618	18,388	228,183	* 3,020	* 19,657	30,687	497,461	77,230	1,181,563
\$50,000 under \$75,000	85,164	761,387	97,600	505,948	59,797	663,000	* 1,820	* 4,960	71,928	1,274,569	171,870	2,057,755
\$75,000 under \$100,000	104,415	1,038,414	104,608	585,196	71,675	1,359,259	4,055	20,025	69,432	1,720,009	170,008	2,342,039
\$100,000 under \$200,000	228,940	2,675,125	269,338	1,957,190	162,077	4,008,710	10,881	56,868	114,714	4,279,952	232,133	4,015,631
\$200,000 under \$500,000	184,476	3,111,102	195,908	2,173,636	99,580	5,004,095	6,787	132,663	39,341	3,172,333	79,137	2,686,329
\$500,000 under \$1,000,000	77,969	2,323,353	76,270	1,007,132	29,434	3,111,883	3,434	106,346	** 13,477	** 2,164,038	16,556	1,015,995
\$1,000,000 or more	81,467	17,345,001	61,776	2,772,208	26,140	16,905,051	6,050	1,349,628	**	**	10,376	1,529,809
Nontaxable returns, total	219,950	3,170,703	281,272	12,708,293	60,139	850,580	15,909	1,207,071	187,458	2,526,281	332,978	8,450,921

* 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 1.4

2013 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	982,405	26,291,718	1,156,425	25,262,452	590,535	28,709,285	58,658	4,286,184	588,999	17,342,510	1,223,920	25,140,780
No adjusted gross income	61,627	2,051,966	116,057	11,688,541	15,116	639,621	3,130	1,096,367	18,188	409,472	112,342	5,056,126
\$1 under \$5,000	13,658	97,122	26,601	250,390	12,108	23,487	* 1,217	* 2,663	26,393	91,780	25,979	390,110
\$5,000 under \$10,000	14,397	72,301	20,935	131,876	11,354	38,063	* 2,076	* 46,239	24,829	139,747	37,110	477,159
\$10,000 under \$15,000	22,385	95,278	28,795	231,013	12,263	92,545	* 200	* 246	29,047	248,408	41,467	551,405
\$15,000 under \$20,000	14,761	129,753	35,071	479,046	15,549	135,318	* 1,005	* 3,461	30,355	313,203	44,961	749,840
\$20,000 under \$25,000	25,885	179,697	24,333	239,783	15,522	133,003	* 1,954	* 6,636	18,505	254,056	52,137	622,983
\$25,000 under \$30,000	21,798	85,794	22,740	121,454	5,817	16,966	1,984	11,141	20,214	275,633	55,916	886,382
\$30,000 under \$40,000	55,212	444,707	51,299	821,614	31,710	267,729	238	2,004	46,532	610,221	90,615	1,319,927
\$40,000 under \$50,000	52,815	326,604	53,050	645,871	23,309	182,827	2,993	16,768	46,795	720,884	85,717	1,353,654
\$50,000 under \$75,000	115,715	957,846	122,822	1,211,667	74,944	942,423	5,418	8,671	82,806	1,481,259	220,003	3,144,482
\$75,000 under \$100,000	104,584	1,009,085	104,686	1,163,512	69,770	803,001	7,674	64,665	73,870	2,098,550	145,816	2,154,393
\$100,000 under \$200,000	208,084	1,970,797	247,860	2,371,620	158,924	3,689,052	11,563	40,296	121,842	4,660,575	211,558	3,720,332
\$200,000 under \$500,000	152,497	2,707,982	173,147	2,200,327	96,308	4,683,316	9,859	144,880	38,794	3,874,105	76,621	2,448,979
\$500,000 under \$1,000,000	58,615	1,693,009	73,614	1,158,330	25,471	2,692,009	3,548	127,551	** 10,830	** 2,164,616	14,326	821,281
\$1,000,000 under \$1,500,000	20,519	825,567	21,762	566,176	7,718	1,691,704	1,539	82,583	**	**	3,955	331,834
\$1,500,000 under \$2,000,000	10,482	504,251	10,400	314,290	4,074	1,203,053	861	92,018	**	**	1,743	213,513
\$2,000,000 under \$5,000,000	18,858	1,561,649	16,113	676,927	6,809	3,435,951	1,732	210,543	**	**	2,627	408,029
\$5,000,000 under \$10,000,000	5,861	1,104,202	4,273	363,929	2,105	2,127,820	799	174,808	**	**	577	180,737
\$10,000,000 or more	4,652	10,474,110	2,869	626,086	1,664	5,911,397	869	2,154,644	**	**	451	309,612
Taxable returns, total	765,848	23,352,857	852,673	10,851,085	516,415	27,766,756	46,903	3,167,530	420,321	15,208,829	859,209	15,420,311
No adjusted gross income	1,124	392,645	683	101,567	283	115,746	98	124,008	55	17,892	181	29,160
\$1 under \$5,000	* 3	* 1,694	* 1,593	* 547	* 6,922	* 13,941	0	0	* 890	* 5,109	* 4	* 489
\$5,000 under \$10,000	* 14	* 2,873	* 1,005	* 10	* 3,015	* 12,854	* 3	* 22	* 1,747	* 7,988	0	0
\$10,000 under \$15,000	* 5,562	* 12,133	7,116	56,009	* 5,951	* 61,840	* 100	* 230	6,769	80,078	8,689	107,723
\$15,000 under \$20,000	2,970	17,833	9,221	44,004	7,838	77,854	0	0	10,024	117,990	11,609	126,624
\$20,000 under \$25,000	11,343	30,574	11,481	86,345	13,048	129,048	* 933	* 243	8,969	79,346	25,896	216,888
\$25,000 under \$30,000	10,009	25,833	12,772	45,929	* 4,549	* 13,676	* 987	* 4,552	8,946	93,834	33,435	331,557
\$30,000 under \$40,000	32,464	264,053	28,804	273,185	22,827	211,396	0	0	35,563	406,760	65,217	745,421
\$40,000 under \$50,000	38,962	250,219	40,813	378,510	19,683	147,801	* 1,988	* 6,841	34,057	560,577	67,527	1,059,636
\$50,000 under \$75,000	97,316	760,584	102,793	842,348	66,739	861,569	5,303	7,614	74,006	1,308,426	200,435	2,623,619
\$75,000 under \$100,000	92,926	872,731	95,288	1,000,435	66,454	748,271	7,205	23,735	69,727	1,913,334	137,243	1,995,787
\$100,000 under \$200,000	202,382	1,879,618	239,774	2,196,511	155,211	3,644,668	11,184	37,350	120,018	4,582,691	208,952	3,494,299
\$200,000 under \$500,000	151,886	2,687,985	172,468	2,164,232	96,078	4,674,721	9,778	133,418	38,727	3,870,313	76,374	2,430,662
\$500,000 under \$1,000,000	58,548	1,689,510	73,521	1,133,814	25,455	2,686,763	3,532	115,608	** 10,823	** 2,164,493	14,304	819,092
\$1,000,000 or more	60,341	14,464,572	55,341	2,527,640	22,362	14,366,606	5,792	2,713,908	**	**	9,343	1,439,354
Nontaxable returns, total	216,556	2,938,861	303,752	14,411,367	74,120	942,530	11,755	1,118,654	168,679	2,133,681	364,711	9,720,468

* 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 2015

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

Table 1.4

2012 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	907,834	20,400,068	1,131,272	29,758,025	586,046	27,906,059	60,049	2,724,256	589,072	18,185,618	1,246,616	23,717,305
No adjusted gross income	48,894	2,028,139	140,225	15,573,889	17,149	560,400	4,234	989,241	21,991	447,254	112,604	4,596,474
\$1 under \$5,000	10,744	45,465	19,746	430,990	13,509	31,623	* 1,748	* 14,301	29,902	87,181	27,560	365,734
\$5,000 under \$10,000	14,861	34,559	30,094	281,250	12,808	44,818	* 3,038	* 4,393	22,370	123,352	26,283	397,989
\$10,000 under \$15,000	16,997	109,417	26,559	323,158	13,917	76,823	* 47	* 470	25,085	170,791	42,458	605,048
\$15,000 under \$20,000	24,048	174,551	23,876	311,748	13,701	95,031	* 320	* 598	24,956	236,360	49,496	635,915
\$20,000 under \$25,000	20,782	146,827	27,549	445,664	16,389	89,104	* 214	* 23	22,101	330,245	60,465	945,227
\$25,000 under \$30,000	31,165	161,914	33,015	241,733	11,298	90,184	* 2,223	* 26,441	26,859	363,970	47,683	519,121
\$30,000 under \$40,000	50,359	283,073	53,535	647,992	20,413	168,031	3,808	10,378	47,509	544,689	109,823	1,251,049
\$40,000 under \$50,000	44,356	353,513	48,586	494,758	23,497	352,127	2,563	14,483	42,051	728,577	86,016	1,181,409
\$50,000 under \$75,000	105,337	891,390	117,891	1,736,230	86,033	1,099,226	10,212	39,284	93,511	1,871,728	193,233	2,757,760
\$75,000 under \$100,000	99,261	756,534	88,103	954,587	61,198	633,221	4,384	2,653	66,996	2,008,308	157,368	1,975,123
\$100,000 under \$200,000	183,146	1,975,632	234,300	2,279,133	156,464	3,379,027	10,783	73,282	115,065	4,501,088	229,844	3,684,235
\$200,000 under \$250,000	42,189	603,685	53,183	704,189	32,349	1,251,332	3,617	22,534	13,626	1,333,760	32,655	831,399
\$250,000 under \$500,000	93,187	1,538,770	102,172	1,214,215	58,723	3,150,916	4,594	77,908	24,058	2,674,691	44,356	1,688,061
\$500,000 under \$1,000,000	55,280	1,310,873	69,492	1,165,307	24,829	2,490,906	2,619	196,443	8,352	1,367,612	15,762	878,521
\$1,000,000 under \$1,500,000	21,549	791,051	23,431	596,933	7,690	1,609,282	1,353	95,013	2,017	428,120	4,403	304,138
\$1,500,000 under \$2,000,000	10,842	564,044	11,607	308,199	4,061	961,976	703	36,667	759	265,010	2,047	204,097
\$2,000,000 under \$5,000,000	21,384	1,650,389	18,819	846,128	7,602	3,056,410	1,733	190,080	1,331	432,151	3,058	404,869
\$5,000,000 under \$10,000,000	7,238	1,057,826	5,210	363,380	2,402	2,184,120	818	120,526	330	121,034	896	200,875
\$10,000,000 or more	6,216	5,922,417	3,878	838,543	2,014	6,581,504	1,039	809,537	203	149,695	606	290,260
Taxable returns, total	714,909	17,634,312	803,637	10,904,679	511,820	27,090,028	45,056	1,686,446	414,370	15,917,695	895,021	14,949,055
No adjusted gross income	967	396,902	683	167,369	192	94,013	105	69,543	182	40,673	265	51,451
\$1 under \$5,000	0	0	* 6	* 3,633	* 6,963	* 21,597	0	0	0	0	0	0
\$5,000 under \$10,000	* 1,001	* 1,502	* 3,993	* 2,211	* 1,986	* 799	0	0	* 1,108	* 2,478	* 47	* 3,273
\$10,000 under \$15,000	* 4,879	* 20,442	* 4,172	* 45,096	* 7,144	* 51,754	0	0	4,783	33,016	7,955	105,376
\$15,000 under \$20,000	7,081	38,496	6,837	66,484	6,988	63,982	0	0	7,140	47,110	17,121	129,799
\$20,000 under \$25,000	8,243	85,120	9,446	125,202	9,630	64,094	* 6	* 19	11,780	121,192	27,578	275,811
\$25,000 under \$30,000	19,741	114,678	18,008	86,838	8,014	81,116	* 1,005	* 3,882	17,123	231,828	31,672	239,148
\$30,000 under \$40,000	26,800	109,983	27,777	220,723	17,124	126,432	* 1,987	* 7,675	35,145	321,755	77,842	760,978
\$40,000 under \$50,000	29,086	227,952	33,729	181,248	19,836	341,026	* 2,012	* 7,738	28,643	508,343	72,150	897,143
\$50,000 under \$75,000	91,777	739,609	103,395	1,207,214	81,589	1,058,877	8,741	24,046	82,489	1,623,172	180,691	2,389,017
\$75,000 under \$100,000	90,887	673,187	82,508	797,473	59,407	623,969	4,338	2,099	61,829	1,800,636	149,426	1,716,948
\$100,000 under \$200,000	177,819	1,877,135	227,029	2,092,715	153,896	3,344,839	10,576	54,484	113,646	4,433,039	226,915	3,619,795
\$200,000 under \$500,000	134,414	2,090,997	154,049	1,833,856	90,590	4,377,181	8,089	86,298	37,534	3,997,021	76,679	2,495,858
\$500,000 under \$1,000,000	55,130	1,300,015	69,284	1,150,175	24,754	2,480,685	2,576	189,403	8,337	1,362,675	15,706	872,107
\$1,000,000 or more	67,084	9,958,294	62,720	2,924,444	23,707	14,359,663	5,620	1,241,258	4,631	1,394,756	10,973	1,392,351
Nontaxable returns, total	192,925	2,765,756	327,636	18,853,346	74,226	816,031	14,993	1,037,811	174,702	2,267,923	351,595	8,768,250

* 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 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

2011 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	899,887	16,265,374	1,076,312	30,715,812	548,588	22,202,198	54,354	2,595,145	592,649	14,562,052	1,274,559	24,164,276
No adjusted gross income	64,855	1,948,386	137,646	17,194,478	14,845	543,816	6,688	988,621	21,358	514,951	115,190	4,771,241
\$1 under \$5,000	13,999	42,450	23,166	231,508	17,271	40,984	* 1,008	* 10,219	40,747	125,389	35,699	442,590
\$5,000 under \$10,000	31,444	271,318	19,370	231,006	9,569	17,999	* 1,018	* 112	20,919	130,186	44,115	591,970
\$10,000 under \$15,000	24,860	181,190	21,364	474,025	10,754	93,838	* 1,048	* 11,765	26,763	182,298	70,137	828,462
\$15,000 under \$20,000	32,497	111,758	34,807	402,846	17,504	97,515	* 1,490	* 6,619	27,454	229,362	51,707	653,433
\$20,000 under \$25,000	17,702	136,283	19,171	296,874	15,697	142,498	* 10	* 144	24,309	275,325	45,247	704,837
\$25,000 under \$30,000	29,440	156,443	28,222	284,630	8,831	64,876	* 1,322	* 24,616	27,199	364,560	51,083	713,840
\$30,000 under \$40,000	46,228	275,229	46,361	408,108	24,084	165,205	4,170	14,923	49,584	655,926	105,990	1,334,099
\$40,000 under \$50,000	44,217	314,909	47,384	506,638	30,262	338,239	2,454	32,833	47,299	612,580	88,548	1,166,840
\$50,000 under \$75,000	127,121	962,133	115,984	1,281,886	76,711	793,966	5,772	34,880	104,178	1,915,603	194,550	2,705,665
\$75,000 under \$100,000	101,276	703,916	97,096	1,266,154	73,848	1,172,007	2,992	20,416	72,865	1,841,841	179,925	2,449,188
\$100,000 under \$200,000	162,421	1,620,333	216,262	2,413,563	137,726	3,016,496	9,315	59,718	94,481	3,811,149	205,535	3,653,540
\$200,000 under \$250,000	38,076	416,352	46,935	642,560	27,735	870,917	3,872	20,286	11,257	1,017,016	28,586	731,870
\$250,000 under \$500,000	77,827	1,226,501	104,671	1,518,001	46,289	2,557,163	5,476	154,592	16,000	1,616,213	37,676	1,437,533
\$500,000 under \$1,000,000	42,632	1,017,041	62,788	976,751	20,968	2,069,439	3,125	133,630	5,352	603,510	12,731	728,695
\$1,000,000 under \$1,500,000	15,321	431,883	21,449	442,794	5,942	1,260,311	1,209	128,128	1,231	1,916,123	3,155	272,563
\$1,500,000 under \$2,000,000	8,182	337,268	9,652	326,291	2,924	817,533	629	67,730	568	79,742	1,488	197,279
\$2,000,000 under \$5,000,000	13,776	1,015,175	16,305	789,498	4,833	2,340,950	1,506	238,463	779	191,652	2,230	371,035
\$5,000,000 under \$10,000,000	4,476	645,167	4,535	326,874	1,567	1,527,989	594	141,211	190	47,301	563	189,792
\$10,000,000 or more	3,536	4,451,640	3,143	701,327	1,226	4,270,457	659	506,237	117	131,324	407	219,806
Taxable returns, total	663,622	13,278,413	764,265	10,440,072	463,903	21,221,235	39,129	1,483,072	406,845	12,271,844	880,555	14,799,090
No adjusted gross income	845	313,524	451	179,875	427	68,979	138	68,778	253	53,216	302	47,884
\$1 under \$5,000	* 1,006	* 1,342	* 1,005	* 25	* 5,027	* 9,846	0	0	0	0	0	0
\$5,000 under \$10,000	* 1,005	* 146	* 1,210	* 9	* 1,055	* 4,664	0	0	* 2,006	* 19,894	* 106	* 391
\$10,000 under \$15,000	* 3,938	* 53,490	* 4,306	* 62,430	* 2,014	* 14,741	0	0	11,512	62,633	11,386	84,447
\$15,000 under \$20,000	9,504	23,290	8,582	111,628	9,954	75,149	* 1,129	* 112	8,148	54,611	16,937	163,993
\$20,000 under \$25,000	10,775	88,332	4,623	62,540	8,885	94,630	0	0	13,078	123,929	21,725	199,783
\$25,000 under \$30,000	13,838	62,243	19,284	109,298	* 4,836	* 39,056	0	0	15,517	162,235	36,026	373,543
\$30,000 under \$40,000	25,082	149,655	26,007	175,583	18,607	121,292	* 2,959	* 9,726	30,249	431,844	76,267	880,237
\$40,000 under \$50,000	32,272	216,687	32,936	112,345	25,549	321,753	* 2,046	* 32,362	39,420	468,421	73,149	891,093
\$50,000 under \$75,000	114,205	819,131	99,072	879,135	70,630	735,538	4,807	33,383	89,212	1,523,730	181,261	2,379,783
\$75,000 under \$100,000	92,390	609,018	89,424	1,002,499	70,967	1,114,999	2,634	15,183	69,488	1,754,776	175,097	2,219,972
\$100,000 under \$200,000	156,441	1,485,703	209,585	2,199,894	135,108	2,977,881	8,626	52,281	92,631	3,726,755	201,923	3,488,199
\$200,000 under \$500,000	114,846	1,602,207	150,382	2,086,479	73,522	3,403,203	9,212	143,908	27,131	2,623,737	65,894	2,140,408
\$500,000 under \$1,000,000	42,352	1,001,685	62,557	951,129	20,895	2,060,923	3,015	122,828	5,332	600,862	12,678	720,036
\$1,000,000 or more	45,123	6,851,961	54,842	2,507,204	16,427	10,178,580	4,562	1,004,512	2,868	665,203	7,803	1,209,321
Nontaxable returns, total	236,265	2,986,961	312,047	20,275,740	84,685	980,963	15,226	1,112,073	185,805	2,290,208	394,004	9,365,186

* 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 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))

2010 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	795,187	15,718,706	1,181,965	33,794,746	590,100	22,218,142	48,631	2,525,833	582,602	12,252,258	1,326,639	23,984,536
No adjusted gross income	63,095	1,707,166	160,121	19,823,224	14,659	469,362	5,020	1,203,741	32,770	597,550	116,756	4,831,532
\$1 under \$5,000	18,066	237,811	25,956	313,301	22,073	28,731	* 998	* 545	31,711	74,601	41,887	451,256
\$5,000 under \$10,000	19,962	113,445	31,829	633,644	18,173	35,561	* 1,044	* 29,205	28,636	167,143	50,775	582,056
\$10,000 under \$15,000	32,129	144,739	28,774	434,970	16,894	93,957	* 982	* 738	27,635	223,927	55,185	814,152
\$15,000 under \$20,000	23,601	146,502	35,039	379,039	12,645	42,099	* 9	* 66	21,446	166,343	59,859	910,048
\$20,000 under \$25,000	21,476	96,190	28,823	319,475	13,610	129,950	* 1,001	* 10	20,141	371,520	55,480	602,004
\$25,000 under \$30,000	22,973	155,523	37,871	361,690	22,845	138,228	* 1,083	* 4,509	22,484	287,403	64,539	856,058
\$30,000 under \$40,000	44,993	261,488	70,106	990,273	33,576	229,571	* 1,446	* 25,545	52,161	624,051	116,164	1,230,376
\$40,000 under \$50,000	40,304	231,695	60,925	855,477	22,838	150,321	859	2,270	49,800	742,814	103,307	1,645,283
\$50,000 under \$75,000	117,493	878,366	126,431	1,645,263	98,493	1,054,155	7,117	43,757	107,570	1,682,458	218,378	2,975,222
\$75,000 under \$100,000	83,723	842,462	107,624	940,134	83,888	1,131,409	5,965	39,474	68,863	1,715,594	155,482	2,188,162
\$100,000 under \$200,000	138,080	1,748,219	206,136	2,014,664	123,861	2,815,350	8,917	62,769	89,159	3,224,226	210,929	3,379,324
\$200,000 under \$250,000	35,004	589,624	40,891	506,386	31,235	1,058,401	2,995	56,464	8,847	568,205	25,461	684,757
\$250,000 under \$500,000	60,399	919,437	104,564	1,220,036	40,247	2,322,927	4,761	69,955	14,468	1,020,289	33,410	1,135,486
\$500,000 under \$1,000,000	36,717	892,822	61,518	884,775	19,176	2,360,716	2,554	113,447	4,645	435,946	11,762	608,523
\$1,000,000 under \$1,500,000	12,029	420,863	21,456	439,604	5,870	1,229,436	1,017	64,737	912	130,423	3,063	242,014
\$1,500,000 under \$2,000,000	6,535	287,368	9,837	236,836	2,752	674,036	545	30,894	473	64,645	1,186	157,599
\$2,000,000 under \$5,000,000	11,457	900,185	16,196	615,340	4,545	2,027,642	1,248	236,545	630	95,538	2,083	333,680
\$5,000,000 under \$10,000,000	3,777	710,365	4,548	325,494	1,472	1,494,539	491	89,745	157	31,274	522	150,662
\$10,000,000 or more	3,373	4,434,435	3,320	855,119	1,247	4,731,751	581	451,416	93	28,310	410	206,342
Taxable returns, total	550,028	12,687,049	771,071	9,498,871	471,599	21,209,019	35,247	1,204,282	358,553	9,492,302	844,189	13,501,883
No adjusted gross income	631	129,758	605	125,306	295	57,375	77	28,060	192	48,557	129	25,124
\$1 under \$5,000	* 642	* 12,915	* 9	* 1,210	* 6,111	* 13,472	0	0	0	0	0	0
\$5,000 under \$10,000	* 1,475	* 5,831	* 985	* 516	* 972	* 76	0	0	* 2,783	* 16,885	* 925	* 5,295
\$10,000 under \$15,000	* 4,130	* 13,485	* 2,183	* 7,193	* 4,213	* 31,347	0	0	* 6,786	* 26,850	14,194	116,289
\$15,000 under \$20,000	4,555	33,911	9,828	36,157	* 4,558	* 5,661	0	0	3,802	40,560	11,135	147,114
\$20,000 under \$25,000	8,028	29,454	* 5,054	* 40,507	9,329	116,543	* 998	* 1	4,281	81,992	20,056	169,486
\$25,000 under \$30,000	6,810	24,754	17,560	63,433	12,659	82,771	0	0	9,015	84,601	25,550	298,263
\$30,000 under \$40,000	22,551	136,349	35,056	417,535	25,602	141,892	* 981	* 23,482	31,564	317,088	75,370	701,926
\$40,000 under \$50,000	30,612	165,523	35,330	344,325	20,662	144,031	* 504	* 98	33,522	484,972	73,456	923,532
\$50,000 under \$75,000	91,322	694,308	103,493	962,302	83,480	960,105	5,158	33,247	87,011	1,294,206	188,820	2,433,115
\$75,000 under \$100,000	79,456	776,831	100,483	793,583	76,134	1,106,823	4,867	22,281	61,788	1,550,930	149,428	2,028,425
\$100,000 under \$200,000	132,153	1,581,437	200,140	1,796,189	121,742	2,795,135	8,690	53,336	87,702	3,178,234	207,693	3,183,559
\$200,000 under \$500,000	94,142	1,470,833	143,953	1,644,390	70,924	3,356,066	7,604	96,591	23,219	1,583,916	58,484	1,790,041
\$500,000 under \$1,000,000	36,479	874,457	61,233	839,501	19,093	2,307,796	2,516	85,145	4,627	433,579	11,716	600,237
\$1,000,000 or more	37,045	6,737,203	55,159	2,426,723	15,824	10,089,926	3,853	862,041	2,262	349,931	7,232	1,079,477
Nontaxable returns, total	245,159	3,031,657	410,894	24,295,875	118,501	1,009,123	13,384	1,321,550	224,049	2,759,956	482,450	10,482,653

* 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 2012

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

Table 1.4

2009 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	674,693	11,898,098	1,112,970	29,925,581	600,258	20,488,202	51,777	3,106,050	523,107	11,615,884	1,401,107	25,711,141
No adjusted gross income	66,200	1,160,359	154,128	18,457,454	15,880	356,926	** 5,157	1,663,398	28,726	488,807	144,794	7,046,908
\$1 under \$5,000	11,313	38,794	32,531	331,427	20,638	26,743	** 1,007	** 480	26,854	66,328	35,856	332,214
\$5,000 under \$10,000	22,833	211,303	29,889	424,252	12,541	39,759	** 2,997	** 27,018	33,493	174,008	60,684	562,279
\$10,000 under \$15,000	16,513	100,136	38,054	489,020	12,438	49,342	* 1,690	* 5,884	28,923	195,472	60,712	817,738
\$15,000 under \$20,000	25,638	106,062	31,547	278,954	14,493	71,253	* 33	* 26	20,551	222,678	60,512	794,434
\$20,000 under \$25,000	21,643	223,711	25,329	285,416	18,210	80,914	** 5,247	** 9,588	30,527	400,964	65,179	854,742
\$25,000 under \$30,000	19,261	100,107	26,397	203,759	18,622	130,256	* 43	* 399	20,252	320,738	56,530	602,328
\$30,000 under \$40,000	52,542	287,267	54,257	833,236	42,473	262,545	1,350	9,472	46,899	505,130	124,073	1,510,851
\$40,000 under \$50,000	38,130	288,218	59,726	462,607	34,280	371,910	4,250	36,913	35,733	697,087	111,461	1,398,950
\$50,000 under \$75,000	84,648	667,538	127,381	1,288,356	90,622	890,242	5,103	23,867	92,867	1,667,804	231,016	3,416,441
\$75,000 under \$100,000	69,117	568,570	90,687	627,135	70,992	1,034,814	7,603	37,439	57,499	1,559,645	177,711	2,091,729
\$100,000 under \$200,000	116,175	1,376,106	200,588	2,032,487	157,326	3,318,043	6,442	88,607	72,466	2,888,905	201,896	3,212,597
\$200,000 under \$250,000	26,335	321,794	40,685	334,855	22,886	732,268	2,185	16,367	9,143	573,200	20,717	416,675
\$250,000 under \$500,000	52,112	736,056	95,855	953,408	38,895	2,017,980	3,172	111,797	13,045	1,029,940	32,003	1,097,039
\$500,000 under \$1,000,000	26,954	648,139	58,925	849,046	16,697	1,604,735	2,634	134,289	4,289	474,408	11,293	642,672
\$1,000,000 under \$1,500,000	8,621	369,377	17,850	371,767	4,771	1,000,243	786	81,442	785	158,367	2,763	243,164
\$1,500,000 under \$2,000,000	4,365	276,751	8,597	207,428	2,532	717,820	496	72,206	334	49,806	1,321	128,652
\$2,000,000 under \$5,000,000	7,936	722,687	14,099	506,728	3,792	2,024,813	836	149,465	530	114,644	1,755	260,828
\$5,000,000 under \$10,000,000	2,483	473,710	3,829	301,442	1,240	1,210,328	347	83,274	113	20,774	533	145,072
\$10,000,000 or more	1,873	3,221,411	2,618	686,803	931	4,547,268	399	554,120	78	7,179	298	135,827
Taxable returns, total	437,617	9,583,939	696,761	7,608,863	478,377	19,500,160	37,249	1,253,202	307,334	9,129,476	846,444	12,786,106
No adjusted gross income	497	73,213	431	92,160	234	53,201	** 26	** 18,339	78	10,478	516	46,765
\$1 under \$5,000	* 1,996	* 9,401	*	*	* 6,011	* 14,698	**	**	* 1,171	* 1,849	0	0
\$5,000 under \$10,000	* 555	* 163	* 2,994	* 4,633	* 3,008	* 6,928	** 999	** 1,515	* 2,026	* 4,898	* 854	* 1,228
\$10,000 under \$15,000	* 2,638	* 18,526	* 2,332	* 68,768	* 3,046	* 23,954	367	39	2,028	4,177	6,820	39,868
\$15,000 under \$20,000	3,506	8,552	6,955	19,447	6,069	32,787	0	0	5,977	25,938	9,278	58,211
\$20,000 under \$25,000	7,500	156,869	9,034	11,742	7,020	27,058	** 3,919	** 9,198	11,856	183,222	17,202	175,013
\$25,000 under \$30,000	8,790	39,131	9,913	27,990	8,071	63,352	0	0	8,499	171,786	26,760	282,738
\$30,000 under \$40,000	26,967	133,084	22,476	138,841	30,674	212,605	* 335	* 5,958	27,312	274,807	79,820	890,808
\$40,000 under \$50,000	23,508	187,752	37,519	246,018	24,325	259,507	* 4,171	* 25,979	18,880	367,137	74,126	756,782
\$50,000 under \$75,000	61,884	493,752	91,775	766,678	78,778	839,923	* 3,604	* 19,748	77,336	1,346,927	194,133	2,571,174
\$75,000 under \$100,000	61,091	488,884	82,228	296,509	67,773	955,796	7,398	25,709	52,936	1,469,204	166,918	1,849,907
\$100,000 under \$200,000	109,804	1,293,000	191,329	1,879,636	152,816	3,262,567	5,896	58,020	71,076	2,851,636	199,828	3,100,306
\$200,000 under \$500,000	77,128	1,013,735	134,519	1,207,428	60,783	2,721,201	5,120	81,242	22,076	1,594,391	52,340	1,477,120
\$500,000 under \$1,000,000	26,621	631,459	58,535	824,815	16,593	1,591,765	2,591	119,382	4,266	473,597	11,223	628,971
\$1,000,000 or more	25,132	5,036,417	46,722	2,024,198	13,177	9,434,818	2,822	888,073	1,819	349,428	6,629	907,214
Nontaxable returns, total	237,075	2,314,159	416,209	22,316,718	121,881	988,042	14,528	1,852,848	215,773	2,486,409	554,662	12,925,036

* 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 2011

2008 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	773,209	12,952,759	949,400	20,764,121	556,364	21,897,797	48,085	3,747,624	548,789	11,749,288	1,399,265	26,595,897
No adjusted gross income	62,979	1,187,274	122,137	11,354,838	9,787	306,095	** 7,648	2,000,760	23,593	388,566	121,019	5,776,821
\$1 under \$5,000	12,291	39,034	17,679	113,599	19,242	41,274	**	**	30,295	74,099	42,695	454,914
\$5,000 under \$10,000	16,316	85,097	24,698	148,199	12,624	40,624	** 1,633	** 4,099	25,138	117,118	38,035	528,408
\$10,000 under \$15,000	22,103	86,275	27,622	190,328	16,448	65,012	* 760	* 18,052	33,989	312,878	65,895	720,337
\$15,000 under \$20,000	26,543	182,057	17,094	286,314	15,651	85,988	* 8	* 25	28,175	299,287	67,559	946,735
\$20,000 under \$25,000	30,549	167,117	28,215	157,201	17,558	107,139	**	**	28,739	261,338	62,948	762,243
\$25,000 under \$30,000	21,500	204,595	22,606	330,499	15,069	115,013	* 626	* 9,080	18,307	173,880	54,256	713,908
\$30,000 under \$40,000	44,995	353,495	34,247	266,432	30,627	244,650	3,308	25,685	47,120	510,239	126,236	1,795,556
\$40,000 under \$50,000	49,366	364,637	47,250	348,738	30,246	258,051	3,189	33,272	47,251	671,274	113,943	1,504,019
\$50,000 under \$75,000	104,941	744,293	93,606	589,646	61,175	664,047	4,611	39,332	92,278	1,380,702	251,582	3,182,684
\$75,000 under \$100,000	93,750	804,318	84,876	470,869	71,608	1,142,742	5,077	26,426	70,673	1,863,255	187,207	2,505,282
\$100,000 under \$200,000	131,743	1,457,037	180,785	1,412,671	146,218	2,784,744	8,560	61,330	70,876	2,763,760	181,016	3,300,867
\$200,000 under \$500,000	83,883	1,433,291	137,927	1,189,486	73,086	3,251,119	5,678	148,440	24,269	1,862,588	61,518	2,065,813
\$500,000 under \$1,000,000	34,808	789,177	58,139	882,084	19,378	2,078,999	3,234	152,505	5,337	510,681	15,448	884,926
\$1,000,000 under \$1,500,000	13,291	448,209	19,969	387,500	6,265	1,336,650	1,061	115,770	1,096	184,038	3,814	301,898
\$1,500,000 under \$2,000,000	6,734	258,003	8,939	267,238	2,848	788,704	497	69,397	524	92,090	1,899	191,216
\$2,000,000 under \$5,000,000	11,043	860,457	15,537	782,419	5,666	2,442,403	1,112	294,126	788	143,552	2,825	441,542
\$5,000,000 under \$10,000,000	3,607	542,031	4,600	428,694	1,615	1,320,238	487	135,904	198	46,120	826	221,232
\$10,000,000 or more	2,767	2,946,363	3,474	1,157,367	1,250	4,824,305	593	613,421	142	93,823	542	297,497
Taxable returns, total	545,842	10,485,454	660,682	7,397,436	463,400	20,968,730	38,269	1,522,661	369,954	9,803,525	960,379	15,693,598
No adjusted gross income	268	63,972	613	55,712	248	38,087	** 2,699	** 41,039	302	22,992	185	29,682
\$1 under \$5,000	* 654	* 2,222	* 1,312	* 93	* 5,216	* 13,167	**	**	* 2,193	* 2,207	0	0
\$5,000 under \$10,000	* 649	* 7,238	* 1,297	* 2,185	* 4,929	* 10,820	** 1,630	** 3,615	* 2,886	* 8,277	* 1,754	* 1,117
\$10,000 under \$15,000	* 3,613	* 6,697	* 3,581	* 9,864	* 5,216	* 30,266	0	0	9,764	84,871	8,781	47,403
\$15,000 under \$20,000	8,604	45,916	3,508	73,381	6,208	31,365	0	0	14,193	136,006	19,125	195,316
\$20,000 under \$25,000	13,139	66,048	14,946	25,081	9,484	34,291	**	**	14,295	120,800	33,306	377,522
\$25,000 under \$30,000	10,760	54,672	12,737	136,159	10,863	100,341	0	0	10,702	92,458	29,668	279,327
\$30,000 under \$40,000	22,392	169,053	19,261	137,236	22,458	170,734	* 1,644	* 11,851	30,178	270,252	90,049	962,988
\$40,000 under \$50,000	32,263	215,077	30,561	139,464	24,429	231,000	* 2,947	* 33,102	35,519	469,764	93,139	1,049,703
\$50,000 under \$75,000	84,642	603,575	78,430	464,140	56,744	628,867	* 4,370	* 33,398	79,576	1,199,277	236,798	2,797,390
\$75,000 under \$100,000	86,613	681,858	78,528	392,173	66,611	1,055,782	5,028	25,404	68,549	1,738,744	183,867	2,402,044
\$100,000 under \$200,000	127,521	1,388,342	169,926	1,183,057	141,864	2,725,806	7,760	31,365	69,587	2,735,474	177,321	3,214,768
\$200,000 under \$500,000	82,929	1,397,742	136,219	1,090,974	72,418	3,226,172	5,410	127,209	24,165	1,856,524	61,140	2,030,045
\$500,000 under \$1,000,000	34,568	772,550	57,608	813,065	19,212	2,037,203	3,133	122,373	5,313	508,592	15,393	874,401
\$1,000,000 or more	37,226	5,010,493	52,155	2,874,852	17,500	10,634,829	3,648	1,093,307	2,734	557,289	9,851	1,431,892
Nontaxable returns, total	227,367	2,467,305	288,717	13,366,685	92,963	929,066	9,816	2,224,962	178,835	1,945,763	438,886	10,902,299

* 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 2009

6-Aug-09

2007 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	893,377	15,112,589	857,758	10,755,848	543,776	20,612,089	46,935	2,505,195	555,923	9,931,284	1,422,020	24,624,543
No adjusted gross income	53,378	1,118,981	84,804	4,452,804	9,337	159,905	3,026	783,949	18,352	313,683	108,409	4,662,554
\$1 under \$5,000	13,893	94,709	16,932	107,739	9,917	18,459	*1,301	*708	29,042	74,564	41,235	480,467
\$5,000 under \$10,000	18,923	78,435	20,931	186,121	15,109	43,357	*645	*1,195	29,824	140,696	46,737	529,541
\$10,000 under \$15,000	25,391	93,365	24,482	223,908	12,676	56,073	*1,596	*2,702	28,053	236,815	53,014	645,344
\$15,000 under \$20,000	29,035	193,867	20,993	55,259	10,968	69,229	*32	*25	26,118	290,998	72,577	1,098,614
\$20,000 under \$25,000	30,605	141,282	16,868	165,105	10,380	71,438	**3,314	**1,551	23,151	170,811	63,248	789,431
\$25,000 under \$30,000	29,873	178,268	24,397	139,398	19,080	144,590	**	**	26,720	341,176	64,763	693,039
\$30,000 under \$40,000	61,576	375,284	45,431	265,207	25,540	209,221	*92	*4,178	60,714	741,714	115,789	1,296,137
\$40,000 under \$50,000	46,509	297,149	42,444	147,386	26,357	185,400	*1,298	*5,991	46,866	628,347	127,533	1,526,464
\$50,000 under \$75,000	129,700	1,066,060	77,852	356,037	72,944	869,885	6,625	17,265	101,760	1,631,012	261,502	3,263,710
\$75,000 under \$100,000	96,145	786,122	82,939	378,285	55,234	894,163	4,026	65,114	62,648	1,162,310	180,673	2,241,171
\$100,000 under \$200,000	152,846	2,018,839	161,783	953,072	150,036	2,724,930	9,744	26,366	71,291	2,135,678	197,122	3,267,723
\$200,000 under \$500,000	112,358	1,857,419	131,167	1,000,257	80,500	3,014,925	7,423	83,001	23,410	1,264,055	63,043	1,902,352
\$500,000 under \$1,000,000	43,068	1,192,609	56,498	612,134	23,451	1,911,309	3,017	79,916	*7,972	*799,425	15,144	818,113
\$1,000,000 under \$1,500,000	15,836	463,977	18,865	264,079	7,214	1,126,671	976	53,899	**	**	4,344	313,097
\$1,500,000 under \$2,000,000	8,638	325,396	8,574	213,218	3,811	726,265	660	44,280	**	**	2,004	192,135
\$2,000,000 under \$5,000,000	15,698	1,033,147	15,040	441,749	6,920	2,204,331	1,496	249,678	**	**	3,309	421,763
\$5,000,000 under \$10,000,000	5,367	561,086	4,418	264,010	2,312	1,550,969	730	155,963	**	**	896	192,378
\$10,000,000 or more	4,539	3,236,595	3,339	530,081	1,990	4,630,969	933	929,416	**	**	679	290,510
Taxable returns, total	714,742	13,233,613	654,240	5,135,614	489,495	20,179,327	39,231	1,656,188	388,208	8,211,729	1,031,905	15,961,307
No adjusted gross income	607	152,952	549	35,412	183	27,857	75	47,497	243	46,754	684	137,984
\$1 under \$5,000	*3,874	*45,582	*2,575	*223	*2,931	*7,188	--	--	--	--	--	--
\$5,000 under \$10,000	*2,219	*774	*2,215	*2,792	*5,863	*12,127	--	--	*4,039	*7,419	*3,009	*10,762
\$10,000 under \$15,000	7,272	16,901	8,798	53,231	8,551	51,754	*644	*136	10,846	83,519	9,695	33,324
\$15,000 under \$20,000	7,581	37,882	11,695	18,834	8,360	48,099	--	--	7,740	78,704	18,948	275,753
\$20,000 under \$25,000	19,719	62,324	6,509	45,769	6,746	33,940	**3,276	**1,207	14,119	90,823	37,309	373,166
\$25,000 under \$30,000	20,565	102,809	15,220	50,625	12,866	113,817	**	**	14,188	175,116	43,229	399,401
\$30,000 under \$40,000	47,055	272,158	31,129	92,187	22,039	176,200	*9	*13	45,773	527,608	93,898	1,015,769
\$40,000 under \$50,000	40,076	260,116	34,153	107,204	24,339	182,587	*657	*5,938	37,707	483,321	113,393	1,270,700
\$50,000 under \$75,000	117,806	920,082	66,623	253,457	70,364	848,991	5,983	17,188	91,476	1,424,008	248,623	2,990,629
\$75,000 under \$100,000	92,942	734,339	78,297	315,770	53,498	855,219	3,707	52,144	59,767	1,113,322	177,755	2,115,369
\$100,000 under \$200,000	150,070	1,990,693	159,242	883,919	147,825	2,679,139	9,727	25,529	71,021	2,123,734	196,540	3,246,687
\$200,000 under \$500,000	112,010	1,842,454	130,720	975,918	80,312	3,002,805	7,381	74,067	23,339	1,259,411	62,516	1,882,615
\$500,000 under \$1,000,000	42,964	1,182,587	56,375	604,213	23,406	1,906,603	2,994	73,882	**7,951	**797,991	15,099	806,795
\$1,000,000 or more	49,983	5,611,960	50,139	1,696,060	22,212	10,233,003	4,778	1,358,588	**	**	11,208	1,402,354
Nontaxable returns, total	178,635	1,878,977	203,518	5,620,233	54,281	432,762	7,704	849,006	167,715	1,719,555	390,115	8,663,236

* 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 2009.

30-Jul-08

2006 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	894,821	14,020,711	883,982	9,819,064	550,919	19,125,097	44,685	1,941,673	551,965	7,683,980	1,406,308	23,015,298
No adjusted gross income	47,233	983,697	71,777	3,407,487	10,051	209,639	5,635	590,575	15,536	268,150	114,266	4,545,334
\$1 under \$5,000	13,320	28,171	15,704	135,905	11,513	35,900	*633	*2,446	28,900	80,650	32,172	278,362
\$5,000 under \$10,000	21,146	67,656	25,683	122,562	19,485	63,246	*656	*64	28,663	160,073	54,813	572,166
\$10,000 under \$15,000	18,747	73,428	21,192	140,334	13,197	79,009	*1,724	*1,101	37,605	264,452	68,266	741,797
\$15,000 under \$20,000	29,969	198,809	29,580	125,236	17,987	96,916	**2,808	**2,365	36,297	302,192	67,344	637,043
\$20,000 under \$25,000	31,366	138,854	29,867	142,520	12,008	88,645	**	**	27,637	242,615	85,322	1,003,266
\$25,000 under \$30,000	34,839	228,522	28,337	154,942	12,365	95,313	*3,183	*12,888	34,775	413,523	53,682	658,396
\$30,000 under \$40,000	52,937	316,668	46,848	154,483	32,028	200,986	*1,824	*39,331	50,219	589,943	131,786	1,515,092
\$40,000 under \$50,000	54,888	355,855	49,428	329,680	30,016	195,642	*3	*239	52,015	497,089	112,751	1,327,376
\$50,000 under \$75,000	130,678	1,060,936	106,644	467,023	75,924	719,464	2,463	7,487	94,979	1,245,223	253,654	2,802,509
\$75,000 under \$100,000	99,197	849,336	82,099	444,163	67,214	865,421	3,124	49,775	51,963	949,102	169,413	2,225,584
\$100,000 under \$200,000	161,089	2,157,295	155,178	981,596	132,063	2,472,272	11,096	83,090	66,571	1,287,533	178,854	2,917,618
\$200,000 under \$500,000	110,958	1,922,682	122,025	968,171	74,198	2,867,625	4,748	114,675	18,478	767,613	58,820	1,761,963
\$500,000 under \$1,000,000	42,126	1,062,465	52,828	552,050	21,296	1,830,603	2,395	87,587	4,966	246,624	14,678	761,072
\$1,000,000 under \$1,500,000	15,143	395,545	17,640	315,584	7,489	1,178,234	934	50,993	1,217	120,715	4,240	298,002
\$1,500,000 under \$2,000,000	7,657	263,909	8,113	177,442	3,655	760,213	525	48,800	736	50,520	1,803	171,552
\$2,000,000 under \$5,000,000	14,823	908,489	13,991	444,992	6,550	2,099,324	1,487	156,714	1,004	113,445	2,937	349,994
\$5,000,000 under \$10,000,000	4,812	558,481	4,070	227,828	2,182	1,570,130	655	186,145	234	34,641	877	191,544
\$10,000,000 or more	3,893	2,449,912	2,978	527,069	1,700	3,696,514	791	507,399	171	49,875	631	256,627
Taxable returns, total	707,087	12,183,248	669,548	5,312,443	495,030	18,661,960	34,488	1,372,203	365,403	5,804,172	1,008,038	15,000,930
No adjusted gross income	593	146,611	368	94,953	279	39,683	90	85,536	98	18,044	242	72,675
\$1 under \$5,000	*2,086	*352	*1,949	*248	*5,555	*7,010	--	--	*594	*1,064	*585	*183
\$5,000 under \$10,000	*676	*813	*1,949	*58	*6,216	*25,967	--	--	*2,349	*3,930	*3,975	*32,997
\$10,000 under \$15,000	5,629	13,224	6,215	26,947	7,609	58,065	*1,680	*96	12,845	83,944	21,016	214,856
\$15,000 under \$20,000	8,101	33,974	11,911	34,395	8,780	54,563	**1,657	**1,798	12,129	72,329	22,117	154,582
\$20,000 under \$25,000	17,383	67,017	11,931	20,022	11,963	87,284	**	**	13,511	106,154	49,327	507,043
\$25,000 under \$30,000	18,703	103,675	18,941	83,519	9,353	69,771	*2,552	*3,931	19,977	189,913	32,830	308,585
\$30,000 under \$40,000	43,105	264,722	30,775	78,212	30,728	185,898	**1,686	**38,634	34,179	350,531	111,868	1,237,134
\$40,000 under \$50,000	45,087	269,875	39,052	215,570	27,077	162,952	**	**	40,955	308,866	96,920	1,110,761
\$50,000 under \$75,000	112,806	858,421	92,597	297,528	73,567	701,423	*1,503	*4,053	84,411	1,108,516	240,712	2,543,110
\$75,000 under \$100,000	94,963	772,906	81,125	414,059	66,238	830,405	*3,075	*30,547	51,033	891,016	166,718	2,182,318
\$100,000 under \$200,000	158,995	2,123,078	151,631	921,465	130,845	2,466,665	10,776	75,557	66,560	1,287,338	177,929	2,874,547
\$200,000 under \$500,000	110,628	1,910,853	121,653	942,443	74,011	2,860,498	4,704	97,818	18,447	766,803	58,672	1,745,096
\$500,000 under \$1,000,000	42,055	1,049,507	52,739	542,033	21,264	1,828,544	2,379	85,249	4,957	246,561	14,647	752,702
\$1,000,000 or more	46,276	4,568,220	46,712	1,640,991	21,545	9,283,231	4,385	948,084	3,358	369,165	10,480	1,264,342
Nontaxable returns, total	187,734	1,837,463	214,434	4,506,621	55,889	463,136	10,198	569,471	186,563	1,879,808	398,270	8,014,368

* 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 2008

16-Aug-07

2005 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm		
	Net gain		Net loss		Net income		Net loss		Net income		Net
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total	900,568	12,843,235	876,635	9,180,303	493,504	18,138,463	35,713	1,654,404	610,647	8,484,072	1,370,603
No adjusted gross income	42,730	943,413	65,167	3,387,341	8,418	228,891	3,194	587,820	21,913	350,455	104,013
\$1 under \$5,000	21,541	97,845	18,517	185,178	14,120	24,622	*651	*185	29,939	96,863	37,481
\$5,000 under \$10,000	27,220	109,355	26,164	112,025	19,593	59,560	**653	**3,215	52,641	225,404	50,085
\$10,000 under \$15,000	20,742	83,398	22,329	172,671	12,937	41,946	**	**	41,945	275,928	57,708
\$15,000 under \$20,000	31,047	159,470	21,709	91,103	17,264	93,280	*651	*171	33,414	256,886	71,665
\$20,000 under \$25,000	26,800	164,066	32,106	122,840	17,156	126,573	**2,305	**2,992	29,661	249,188	80,268
\$25,000 under \$30,000	33,854	161,670	29,202	83,067	14,725	117,822	**	**	31,585	325,197	60,210
\$30,000 under \$40,000	60,149	372,355	50,367	217,146	26,624	202,026	*1,932	*1,615	67,157	657,774	147,285
\$40,000 under \$50,000	52,477	403,398	41,364	128,745	39,230	331,367	*1,136	*2,562	55,307	593,038	110,608
\$50,000 under \$75,000	141,012	1,265,640	99,914	458,139	69,118	572,147	5,590	39,689	99,804	1,308,407	243,926
\$75,000 under \$100,000	93,726	796,791	87,788	462,968	51,290	692,649	2,241	21,721	60,967	1,010,228	166,295
\$100,000 under \$200,000	154,944	2,032,484	170,546	944,726	112,582	2,423,126	5,903	31,155	60,370	1,694,519	163,264
\$200,000 under \$500,000	111,333	1,975,877	120,399	828,790	53,586	2,014,759	5,768	131,357	18,335	746,433	54,670
\$500,000 under \$1,000,000	41,259	936,574	50,228	535,956	18,327	1,827,006	1,825	86,457	4,636	246,887	14,521
\$1,000,000 under \$1,500,000	14,174	510,695	15,494	219,835	6,538	1,004,832	898	21,235	1,221	116,257	2,943
\$1,500,000 under \$2,000,000	7,152	261,685	7,566	174,570	3,085	682,771	560	35,939	490	71,668	1,755
\$2,000,000 under \$5,000,000	12,693	764,346	11,954	406,563	5,652	2,183,316	1,222	144,575	877	123,142	2,568
\$5,000,000 under \$10,000,000	4,308	518,269	3,303	288,815	1,750	1,197,538	553	113,536	240	55,312	798
\$10,000,000 or more	3,407	1,285,906	2,520	359,828	1,509	4,314,230	633	430,179	145	80,486	541
Taxable returns, total	712,889	11,102,175	683,495	4,947,886	443,292	17,738,301	27,730	1,060,755	396,596	6,585,483	995,269
No adjusted gross income	866	175,195	292	86,139	336	71,749	86	23,292	184	32,715	**733
\$1 under \$5,000	*652	*45	*1,288	*2	7,511	15,002	--	--	*647	*788	**
\$5,000 under \$10,000	*2,606	*15,994	4,928	5,306	9,141	28,465	--	--	7,675	23,759	*2,356
\$10,000 under \$15,000	8,427	40,879	7,294	45,986	9,915	38,324	--	--	11,168	69,600	14,779
\$15,000 under \$20,000	15,948	79,960	7,717	14,669	13,433	80,066	*651	*171	14,894	105,971	28,081
\$20,000 under \$25,000	17,275	77,210	19,966	50,633	10,988	92,194	**1,280	**92	17,319	126,225	58,300
\$25,000 under \$30,000	17,633	75,033	18,848	54,591	13,211	105,221	**	**	16,410	170,999	41,527
\$30,000 under \$40,000	43,993	230,489	34,712	137,692	21,959	144,073	*624	*487	44,641	375,216	113,906
\$40,000 under \$50,000	39,924	332,962	36,851	109,070	36,889	313,698	--	--	47,335	479,530	99,423
\$50,000 under \$75,000	127,425	1,068,920	88,798	374,398	67,170	565,279	5,585	39,681	90,136	1,133,868	230,083
\$75,000 under \$100,000	90,652	773,993	83,727	421,942	50,936	689,451	2,237	20,989	60,101	946,769	165,420
\$100,000 under \$200,000	153,663	2,003,627	168,113	878,921	111,682	2,404,106	5,881	29,109	60,180	1,682,494	163,040
\$200,000 under \$500,000	111,030	1,964,948	120,061	812,974	53,378	2,002,241	5,731	127,018	18,306	744,266	54,549
\$500,000 under \$1,000,000	41,167	933,471	50,139	525,118	18,263	1,820,357	1,813	82,648	4,631	246,601	14,485
\$1,000,000 or more	41,629	3,329,447	40,761	1,430,446	18,480	9,368,074	3,843	737,268	2,968	446,681	8,586
Nontaxable returns, total	187,679	1,741,060	193,141	4,232,417	50,212	400,162	7,983	593,649	214,051	1,898,589	375,334

* 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

loss	
	Amount
	20,652,859
	3,527,442
	375,642
	585,274
	496,585
	603,600
	878,362
	647,389
	1,664,553
	1,183,882
	2,410,589
	2,118,647
	2,831,590
	1,576,883
	654,468
	230,754
	140,117
	339,994
	145,422
	241,665
	13,997,197
	**87,334
	**
	*3,210
	131,101
	261,771
	560,286
	396,481
	1,182,135
	984,121
	2,201,305
	2,084,954
	2,807,072
	1,561,618
	651,351
	1,084,457
	6,655,662

2004 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm		
	Net gain		Net loss		Net income		Net loss		Net income		Net
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total	857,903	10,473,327	892,031	7,970,811	507,008	15,436,171	35,710	1,435,566	588,823	7,371,027	1,416,076
No adjusted gross income	48,387	853,763	66,863	3,225,921	9,394	155,477	4,923	552,034	21,115	325,371	112,842
\$1 under \$5,000	19,345	76,172	24,580	86,612	13,282	28,285	*352	*242	44,908	100,067	32,150
\$5,000 under \$10,000	23,246	141,739	26,294	56,987	19,344	56,803	*971	*1,252	39,815	186,691	66,739
\$10,000 under \$15,000	25,592	148,538	16,789	92,083	23,631	128,198	*223	*151	40,069	260,232	70,625
\$15,000 under \$20,000	36,186	224,603	38,808	110,693	22,378	141,317	*1,906	*14,194	27,123	261,292	89,792
\$20,000 under \$25,000	36,645	135,070	32,001	203,432	11,616	44,888	*1,636	*4,156	31,953	356,482	72,122
\$25,000 under \$30,000	40,166	331,490	23,245	74,459	14,345	67,908	*7	*3,346	35,896	401,263	67,373
\$30,000 under \$40,000	57,778	368,278	57,496	196,236	36,596	286,158	**2,851	**2,348	63,110	690,362	178,635
\$40,000 under \$50,000	57,977	512,905	36,861	137,799	42,328	334,299	**	**	49,927	495,545	116,269
\$50,000 under \$75,000	124,239	873,817	116,359	369,107	81,600	877,006	956	2,019	109,678	1,475,498	246,425
\$75,000 under \$100,000	91,009	929,888	99,700	325,214	55,107	514,588	3,653	1,186	53,988	787,615	163,335
\$100,000 under \$200,000	144,268	1,748,164	156,460	716,408	99,326	1,916,516	7,032	51,199	49,216	1,021,689	139,153
\$200,000 under \$500,000	94,135	1,515,230	114,419	672,288	47,328	2,068,614	6,430	51,259	**19,992	**772,978	41,019
\$500,000 under \$1,000,000	30,945	587,895	45,151	458,878	16,529	1,695,890	1,810	60,197	**	**	12,090
\$1,000,000 under \$1,500,000	9,800	343,100	13,917	230,339	5,336	1,103,936	604	54,656	788	64,805	3,138
\$1,500,000 under \$2,000,000	4,737	216,133	6,845	196,772	2,313	463,023	462	23,642	364	36,976	1,461
\$2,000,000 under \$5,000,000	8,642	524,756	11,222	330,336	4,191	1,625,896	996	120,671	666	70,730	2,006
\$5,000,000 under \$10,000,000	2,574	323,236	2,992	188,784	1,352	1,026,285	394	64,570	128	27,110	548
\$10,000,000 or more	2,233	618,549	2,029	298,464	1,010	2,901,083	502	428,443	88	36,321	354
Taxable returns, total	657,566	8,720,092	692,633	4,080,542	441,882	14,937,313	25,408	901,846	367,934	5,254,511	1,001,564
No adjusted gross income	544	93,498	412	70,569	226	29,519	91	64,514	223	27,849	418
\$1 under \$5,000	*35	*261	*2,975	*63	*6,525	*11,335	--	--	*951	*47	*951
\$5,000 under \$10,000	*5,522	*29,153	*4,849	*3,423	*5,814	*23,436	--	--	*6,642	*36,196	9,503
\$10,000 under \$15,000	6,651	61,697	*4,239	*5,763	14,335	88,257	--	--	10,167	75,626	17,574
\$15,000 under \$20,000	15,434	58,239	20,112	28,176	13,310	90,600	--	--	7,592	39,501	42,344
\$20,000 under \$25,000	18,400	62,253	15,680	79,360	*8,010	*15,197	*1,632	*2,910	17,806	127,658	45,692
\$25,000 under \$30,000	22,593	212,549	12,482	62,743	12,739	44,317	--	--	19,516	144,618	44,662
\$30,000 under \$40,000	45,933	262,377	48,348	158,380	35,541	286,097	**944	**485	44,165	481,167	139,922
\$40,000 under \$50,000	45,326	419,034	30,484	33,446	37,117	232,621	**	**	40,490	383,772	100,909
\$50,000 under \$75,000	113,392	800,322	103,690	275,603	77,059	816,721	*944	*1,950	96,635	1,215,855	238,021
\$75,000 under \$100,000	88,005	865,948	98,241	306,488	54,069	510,728	*3,640	*558	52,548	695,695	162,271
\$100,000 under \$200,000	142,895	1,738,876	154,856	704,647	99,206	1,914,901	6,998	49,523	49,195	1,019,962	138,771
\$200,000 under \$500,000	93,962	1,505,452	114,191	662,064	47,219	2,062,121	6,399	47,019	**19,971	**772,531	40,946
\$500,000 under \$1,000,000	30,903	585,617	45,095	447,649	16,518	1,692,492	1,804	60,083	**	**	12,080
\$1,000,000 or more	27,971	2,024,815	36,980	1,242,166	14,194	7,118,969	2,955	674,806	2,031	234,035	7,501
Nontaxable returns, total	200,337	1,753,235	199,398	3,890,269	65,127	498,857	10,302	533,720	220,889	2,116,516	414,512

* 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 Complete Report 2004, Publication 1304, September 2006.

loss	
Amount	
	20,610,232
	3,731,131
	319,026
	680,426
	854,443
	941,164
	707,778
	619,804
	1,735,792
	1,246,290
	2,507,274
	2,074,689
	2,180,306
	1,390,904
	663,997
	195,878
	143,318
	334,725
	127,247
	156,040
	13,260,799
	52,287
	*169
	55,236
	156,410
	410,799
	372,041
	308,787
	1,232,446
	1,047,428
	2,408,554
	2,043,047
	2,172,713
	1,382,737
	661,363
	956,781
	7,349,433

2003 Individual Income Tax: Non-Capital Assets, 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 property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	798,662	8,138,821	955,198	8,469,180	499,416	13,498,758	33,117	1,083,966	592,019	7,472,503	1,405,097	19,843,995
No adjusted gross income	45,804	619,484	74,386	3,434,771	7,899	221,283	2,597	421,596	16,616	237,404	119,737	4,179,613
\$1 under \$5,000	17,222	79,206	23,644	186,831	26,382	47,164	*711	*960	43,801	128,780	43,313	413,250
\$5,000 under \$10,000	22,153	149,897	36,705	233,894	23,125	91,644	*1,907	*7,624	42,261	227,858	66,127	546,141
\$10,000 under \$15,000	34,813	126,184	36,666	110,152	18,017	90,647	--	--	43,311	328,285	69,920	558,371
\$15,000 under \$20,000	40,863	109,398	37,960	130,909	19,027	117,109	*1,209	*27,032	41,730	339,993	75,790	898,133
\$20,000 under \$25,000	35,862	278,955	26,576	59,395	21,244	132,921	*33	*1,320	35,597	322,967	99,547	815,943
\$25,000 under \$30,000	33,604	239,525	20,098	81,095	19,363	107,690	*5,092	*2,039	32,247	268,229	79,352	1,046,798
\$30,000 under \$40,000	56,861	321,504	69,614	247,327	35,803	209,786	*7	*22	63,361	719,518	149,216	1,543,039
\$40,000 under \$50,000	59,570	438,465	69,609	357,226	**	**	**	**	62,529	785,331	131,258	1,272,755
\$50,000 under \$75,000	116,477	751,098	123,043	278,396	**103,597	**857,817	**2,903	**9,398	116,452	1,339,059	253,876	2,500,578
\$75,000 under \$100,000	94,186	800,407	101,433	349,056	62,401	480,444	2,031	4,072	44,915	768,610	146,791	1,581,692
\$100,000 under \$200,000	126,746	1,180,224	158,564	707,223	94,501	1,870,637	7,567	80,627	**45,499	**1,635,957	114,852	1,782,134
\$200,000 under \$500,000	70,705	1,211,623	108,407	723,567	43,096	1,864,668	5,401	67,036	**	**	40,696	1,414,510
\$500,000 under \$1,000,000	24,476	569,982	39,016	462,496	13,835	1,771,646	1,587	57,101	2,122	140,895	9,203	535,516
\$1,000,000 under \$1,500,000	7,416	218,158	11,565	194,898	4,297	745,284	507	43,259	645	61,269	2,259	182,088
\$1,500,000 under \$2,000,000	3,702	162,786	5,435	126,633	1,799	461,310	348	38,380	357	42,407	1,071	105,808
\$2,000,000 under \$5,000,000	5,639	431,169	8,667	321,377	3,384	1,543,158	684	61,837	426	85,068	1,489	243,904
\$5,000,000 under \$10,000,000	1,561	152,925	2,364	171,129	953	957,954	264	68,341	102	31,162	372	102,873
\$10,000,000 or more	1,001	297,832	1,445	292,804	692	1,927,595	271	193,322	47	9,711	229	120,851
Taxable returns, total	601,272	6,809,822	738,830	4,134,450	440,857	13,062,903	27,514	635,424	378,670	5,651,602	970,066	12,334,079
No adjusted gross income	430	56,583	458	48,517	824	92,090	41	12,977	134	32,264	430	34,798
\$1 under \$5,000	*1,915	*3,246	*5,559	*859	13,177	26,941	--	--	*2,860	*2,515	*953	*387
\$5,000 under \$10,000	*792	*25,751	*7,062	*26,882	*8,658	*30,688	*952	*5,650	*5,614	*14,854	5,060	108,278
\$10,000 under \$15,000	6,832	28,794	14,624	43,599	10,588	58,552	--	--	7,788	55,254	18,634	160,514
\$15,000 under \$20,000	15,001	53,248	21,010	61,486	17,720	96,692	*228	*21,119	19,501	151,893	31,716	233,815
\$20,000 under \$25,000	22,729	215,449	13,852	33,201	16,019	94,254	--	--	20,122	124,296	69,236	578,926
\$25,000 under \$30,000	22,410	197,786	15,110	39,110	17,235	88,190	*4,932	*502	17,269	125,628	47,113	497,197
\$30,000 under \$40,000	42,794	207,330	52,307	183,153	31,716	199,153	--	--	46,094	521,353	115,636	1,187,790
\$40,000 under \$50,000	52,094	358,866	57,394	170,489	**	**	**	**	55,396	635,580	115,806	1,094,507
\$50,000 under \$75,000	103,606	693,009	117,594	232,452	**101,328	**796,358	**2,887	**9,139	112,080	1,270,532	249,765	2,444,941
\$75,000 under \$100,000	91,929	782,053	100,307	342,350	62,018	469,960	*2,004	*1,751	42,649	715,540	146,368	1,545,731
\$100,000 under \$200,000	126,462	1,151,100	157,004	681,820	93,649	1,847,345	7,465	69,187	**45,474	**1,635,341	114,137	1,759,457
\$200,000 under \$500,000	70,538	1,205,515	108,163	712,849	42,990	1,861,312	5,358	63,566	**	**	40,614	1,401,026
\$500,000 under \$1,000,000	24,450	569,283	38,953	458,283	13,820	1,770,594	1,580	55,203	2,119	140,807	9,188	532,511
\$1,000,000 or more	19,292	1,261,811	29,434	1,099,400	11,114	5,630,775	2,066	396,329	1,569	225,745	5,409	754,201
Nontaxable returns, total	197,390	1,328,999	216,368	4,334,730	58,559	435,855	5,603	448,542	213,349	1,820,902	435,031	7,509,916

* 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 Complete Report 2003, Publication 1304, October 2005.

2002 Individual Income Tax: Non-capital Assets, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Sales of property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	789,392	7,291,728	938,985	9,678,258	539,946	12,459,427	41,508	1,219,102	556,331	6,324,051	1,438,741	20,743,770
No adjusted gross income	56,082	744,891	80,668	4,070,213	9,564	190,728	2,910	568,961	22,957	259,978	133,675	4,701,108
\$1 under \$5,000	25,443	79,193	26,126	187,662	19,257	37,470	*31	*4,690	34,677	73,293	43,111	354,491
\$5,000 under \$10,000	28,858	110,368	35,474	143,463	22,959	87,040	--	--	37,104	157,115	70,740	664,853
\$10,000 under \$15,000	28,368	117,744	17,203	130,476	34,922	138,355	**1,886	**13,845	47,639	352,675	72,953	936,005
\$15,000 under \$20,000	35,874	164,271	38,643	112,165	23,523	88,949	**	**	37,612	397,025	87,760	817,497
\$20,000 under \$25,000	39,737	164,325	38,060	236,303	12,123	66,468	*958	*157	34,004	209,986	103,579	1,071,929
\$25,000 under \$30,000	28,485	156,620	33,682	218,480	16,076	23,222	*2,001	*7,164	45,932	540,543	90,893	887,274
\$30,000 under \$40,000	57,661	301,062	58,827	377,243	32,750	198,489	*1,266	*2,510	53,966	501,408	163,438	1,825,725
\$40,000 under \$50,000	60,825	326,049	63,823	317,823	39,902	267,956	1,050	10,012	53,788	500,888	138,906	1,610,882
\$50,000 under \$75,000	124,524	811,786	133,868	551,074	79,751	527,401	12,655	50,813	91,687	1,313,013	242,163	2,435,961
\$75,000 under \$100,000	79,909	695,628	94,561	251,004	74,623	704,489	1,261	1,705	51,533	533,765	131,542	1,508,845
\$100,000 under \$200,000	126,817	1,162,104	144,390	660,809	99,979	1,567,476	10,806	73,003	30,335	772,781	108,441	1,716,504
\$200,000 under \$500,000	61,892	1,038,771	105,719	808,425	50,619	2,162,934	3,271	91,982	**13,752	**567,988	38,422	1,124,785
\$500,000 under \$1,000,000	19,206	454,082	37,241	414,695	13,535	1,363,823	1,486	44,773	**	**	8,122	428,478
\$1,000,000 under \$1,500,000	6,437	190,660	13,019	248,309	3,933	631,858	557	29,718	612	44,514	2,206	166,037
\$1,500,000 under \$2,000,000	2,789	144,473	5,536	121,848	1,659	372,915	296	29,779	277	26,042	882	95,372
\$2,000,000 under \$5,000,000	4,516	240,855	8,596	343,679	3,195	1,330,265	623	67,640	319	39,895	1,366	201,025
\$5,000,000 under \$10,000,000	1,209	133,685	2,211	145,712	908	868,261	236	120,745	97	8,143	323	110,041
\$10,000,000 or more	761	255,160	1,339	338,875	666	1,831,328	214	101,605	43	24,999	219	86,960
Taxable returns, total	594,178	5,905,153	713,000	4,339,833	458,714	11,985,200	36,151	615,498	354,794	4,667,726	1,003,901	12,710,015
Nontaxable returns, total	195,214	1,386,575	225,985	5,338,425	81,232	474,226	5,357	603,604	201,537	1,656,324	434,840	8,033,755

* 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, Unpublished Data. October 2004.

2001 Individual Income Tax: Non-capital Assets, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Sales of property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	772,632	7,208,365	843,253	9,105,361	493,247	12,378,333	44,095	2,158,566	649,173	7,656,704	1,357,698	18,661,484
No adjusted gross income	42,618	605,153	61,692	3,501,568	8,888	125,431	2,516	500,028	19,302	225,901	92,288	3,603,761
\$1 under \$5,000	16,779	51,895	19,929	131,853	9,814	10,817	*1,723	*1,598	42,471	77,797	41,432	452,186
\$5,000 under \$10,000	20,063	69,958	27,554	176,416	29,150	75,261	*9	*1,397	41,520	211,506	51,599	385,545
\$10,000 under \$15,000	21,479	95,299	28,934	114,730	22,537	122,514	*359	*558	48,663	385,267	81,749	569,188
\$15,000 under \$20,000	28,694	143,208	28,581	180,663	20,713	92,649	*1,979	*166	53,865	480,506	76,310	835,757
\$20,000 under \$25,000	34,079	162,617	33,183	92,778	11,952	91,866	*4,939	*1,496	54,047	500,640	93,494	834,550
\$25,000 under \$30,000	24,644	117,386	16,345	77,309	14,960	27,132	*992	*13,380	33,241	226,170	77,288	758,927
\$30,000 under \$40,000	68,122	430,440	59,880	190,377	27,699	225,481	*1,975	*2,696	73,255	915,355	158,070	1,804,884
\$40,000 under \$50,000	66,805	409,152	56,017	220,756	42,870	316,273	*1,338	*882	64,255	696,891	146,075	1,462,207
\$50,000 under \$75,000	132,179	871,464	110,982	555,990	72,317	625,375	11,082	83,025	102,367	1,330,917	246,018	2,628,480
\$75,000 under \$100,000	79,275	554,743	83,764	435,653	48,142	512,445	7,488	15,863	54,022	759,270	126,024	1,306,600
\$100,000 under \$200,000	126,656	1,390,713	145,116	666,891	99,077	1,155,106	2,466	25,117	41,853	1,041,506	111,898	1,688,413
\$200,000 under \$500,000	74,169	1,000,929	104,159	844,593	56,070	2,051,550	3,849	43,836	16,180	489,080	41,754	1,146,769
\$500,000 under \$1,000,000	19,867	425,014	36,824	515,292	17,037	1,645,972	1,398	98,769	2,561	154,748	8,269	471,952
\$1,000,000 under \$1,500,000	6,527	142,535	12,042	217,140	4,427	618,104	560	22,650	687	39,020	2,229	174,509
\$1,500,000 under \$2,000,000	3,194	110,766	5,606	177,964	2,261	491,351	246	15,446	310	36,799	927	84,925
\$2,000,000 under \$5,000,000	5,176	297,847	8,883	392,592	3,618	1,519,260	660	73,621	408	52,345	1,624	250,402
\$5,000,000 under \$10,000,000	1,413	153,453	2,302	221,547	1,056	898,142	229	63,758	122	24,056	374	87,181
\$10,000,000 or more	892	175,793	1,461	391,250	659	1,773,602	287	1,194,282	45	8,928	276	115,250
Taxable returns, total	634,925	6,073,735	669,841	4,676,575	435,773	12,019,564	35,045	1,606,472	460,682	6,141,435	1,043,646	12,654,802
Nontaxable returns, total	137,707	1,134,629	173,413	4,428,786	57,474	358,769	9,051	552,095	188,491	1,515,269	314,051	6,006,682

* 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 Bulletin, Fall 2003, Publication 1136. (Rev. 12-03.)

2000 Individual Income Tax: Non-capital Assets, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Sales of property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	827,490	7,445,007	872,562	8,364,141	556,534	12,134,000	39,026	1,127,838	703,083	8,270,319	1,358,701	17,305,037
No adjusted gross income	34,956	559,504	60,861	2,830,958	8,274	134,546	2,326	451,352	22,812	222,541	100,386	3,283,352
\$1 under \$5,000	10,883	36,802	15,605	52,214	18,087	26,198	*7	*327	39,353	106,693	28,636	189,147
\$5,000 under \$10,000	31,923	74,718	18,261	63,655	20,835	58,895	*2,930	*976	66,899	286,790	57,089	551,471
\$10,000 under \$15,000	24,865	140,876	30,568	197,660	22,419	119,662	*972	*157	57,507	341,119	70,966	587,381
\$15,000 under \$20,000	32,719	161,165	24,481	81,856	19,297	59,947	-	-	55,500	390,379	80,764	691,049
\$20,000 under \$25,000	39,589	149,307	38,574	126,955	18,151	99,873	*183	*4,001	45,819	397,145	90,089	754,844
\$25,000 under \$30,000	28,349	126,196	29,484	198,816	19,044	54,707	*2,968	*1,443	42,401	480,533	73,991	692,435
\$30,000 under \$40,000	81,350	459,444	54,845	230,384	33,431	362,130	*3,187	*27,055	59,546	595,835	171,105	1,389,711
\$40,000 under \$50,000	58,654	325,888	53,665	248,591	29,755	190,826	2,914	7,903	69,368	795,855	150,225	1,316,373
\$50,000 under \$75,000	164,796	1,029,127	103,066	347,457	93,972	691,992	7,447	16,859	126,381	1,725,195	246,088	2,653,663
\$75,000 under \$100,000	83,916	571,415	89,279	403,212	57,355	647,804	1,886	17,040	50,815	794,729	123,119	1,262,433
\$100,000 under \$200,000	120,492	1,066,317	171,065	928,565	122,505	1,593,769	4,542	25,422	47,414	1,294,147	111,674	1,668,008
\$200,000 under \$500,000	71,627	1,026,911	111,046	700,507	59,766	1,780,955	5,465	70,906	13,784	485,581	38,733	1,033,716
\$500,000 under \$1,000,000	22,316	537,636	39,477	604,060	18,446	1,481,367	1,599	42,943	3,579	175,057	9,134	456,942
\$1,000,000 under \$1,500,000	7,374	197,713	12,004	203,664	6,008	597,360	720	46,773	766	35,606	2,725	196,583
\$1,500,000 under \$2,000,000	3,760	138,746	6,001	151,521	2,493	393,890	400	22,490	375	38,290	1,193	97,104
\$2,000,000 under \$5,000,000	6,649	358,846	9,609	324,094	4,380	1,265,420	760	91,392	537	60,259	1,917	239,666
\$5,000,000 under \$10,000,000	1,854	175,932	2,772	251,677	1,298	927,380	343	96,584	143	32,038	498	104,174
\$10,000,000 or more	1,419	308,464	1,900	418,297	1,017	1,647,279	378	204,215	82	12,524	369	136,985
Taxable returns, total	699,296	6,530,135	721,135	5,010,770	516,686	11,858,667	31,131	674,312	512,383	6,934,269	1,063,698	12,141,834
No adjusted gross income	559	91,066	760	63,128	202	37,875	39	13,281	106	19,487	275	58,680
\$1 under \$5,000	*3	*32	*2,852	*354	14,259	21,082	-	-	*4,687	*11,232	-	-
\$5,000 under \$10,000	*3,186	*4,859	*2,859	*14,646	15,345	48,347	-	-	*8,151	*44,022	10,743	53,611
\$10,000 under \$15,000	13,362	58,518	13,547	88,692	13,858	67,330	*972	*157	19,972	99,332	18,967	103,948
\$15,000 under \$20,000	15,420	105,911	15,496	60,955	17,319	56,081	-	-	41,685	252,207	60,032	517,734
\$20,000 under \$25,000	31,164	115,785	28,485	95,829	17,123	98,808	-	-	37,436	303,770	70,001	600,389
\$25,000 under \$30,000	22,317	85,752	18,181	63,131	19,039	54,623	*925	*1,250	36,392	353,334	59,950	458,325
\$30,000 under \$40,000	74,214	390,013	47,084	185,171	29,166	309,169	*2,841	*24,234	53,884	443,526	163,870	1,341,933
\$40,000 under \$50,000	58,479	323,161	51,338	238,810	26,118	164,767	*2,902	*7,619	66,425	771,481	147,944	1,298,165
\$50,000 under \$75,000	161,536	987,710	98,335	276,467	91,533	682,193	7,439	16,757	126,172	1,707,907	244,797	2,620,512
\$75,000 under \$100,000	83,761	570,072	88,870	399,161	57,016	642,808	1,877	15,181	50,815	794,729	121,034	1,180,419
\$100,000 under \$200,000	120,441	1,058,630	170,805	910,783	122,409	1,592,737	4,507	23,999	47,405	1,293,944	111,603	1,657,973
\$200,000 under \$500,000	71,532	1,024,327	110,857	685,651	59,679	1,777,946	5,448	59,679	13,777	485,545	38,671	1,028,704
\$500,000 under \$1,000,000	22,290	536,876	39,425	597,665	18,431	1,478,116	1,591	42,508	3,574	175,040	9,118	454,916
\$1,000,000 or more	21,030	1,177,421	32,244	1,330,327	15,189	4,826,784	2,589	458,963	1,902	178,712	6,692	766,524
Nontaxable returns, total	128,193	914,873	151,426	3,353,372	39,848	275,333	7,895	453,526	190,700	1,336,050	295,003	5,163,202

* 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 2000, Publication 1304 (Rev. 04-2003).

1999 Individual Income Tax: Non-capital Assets, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Sales of property other than capital assets				Estate and trust				Farm			
	Net gain		Net loss		Net income		Net loss		Net income		Net 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
All returns, total	834,575	6,557,503	898,350	8,269,794	516,024	10,975,854	40,071	1,092,143	725,782	9,201,162	1,320,526	15,444,078
No adjusted gross income	39,944	518,257	59,427	2,269,302	8,104	140,922	3,095	317,890	21,107	293,577	93,057	2,830,896
\$1 under \$5,000	13,457	33,133	13,395	177,493	22,133	43,355	*963	*2,634	57,487	141,932	29,432	216,356
\$5,000 under \$10,000	19,844	99,272	39,828	181,415	24,320	61,120	*965	*650	50,064	290,750	56,883	489,518
\$10,000 under \$15,000	37,849	153,529	30,853	168,731	25,935	107,461	*2,894	*2,331	63,481	388,078	74,458	519,339
\$15,000 under \$20,000	40,083	156,772	35,294	212,678	20,264	68,067	*986	*1,267	54,159	396,639	96,332	862,034
\$20,000 under \$25,000	40,563	149,677	29,689	157,545	14,909	58,186	-	-	49,721	430,118	92,794	787,278
\$25,000 under \$30,000	28,441	138,892	32,063	107,529	15,484	69,427	*956	*1,450	47,681	397,656	69,746	652,760
\$30,000 under \$40,000	63,587	320,674	65,895	318,476	29,869	173,015	*3,778	*5,724	71,853	947,019	158,017	1,494,488
\$40,000 under \$50,000	60,869	313,926	53,034	268,274	36,484	210,039	*53	*1,469	58,747	634,265	122,098	901,391
\$50,000 under \$75,000	144,122	789,864	136,680	521,767	76,231	594,701	8,469	12,220	126,617	1,783,382	272,008	2,220,894
\$75,000 under \$100,000	106,676	682,738	83,242	303,608	57,917	485,975	6,349	18,926	57,899	1,180,685	108,769	995,970
\$100,000 under \$200,000	129,143	1,153,875	150,221	817,360	102,439	1,678,652	4,141	19,354	49,275	1,443,705	97,568	1,431,236
\$200,000 under \$500,000	69,197	716,847	101,986	663,708	52,529	1,640,438	3,280	46,225	13,265	515,917	34,183	981,091
\$500,000 under \$1,000,000	21,828	365,041	36,840	433,607	16,903	1,448,400	1,873	52,478	2,397	168,831	9,215	425,239
\$1,000,000 or more	18,972	965,006	29,905	1,668,301	12,504	4,196,096	2,270	609,525	2,028	188,607	5,965	635,588
Taxable returns, total	701,453	5,693,876	741,531	5,230,850	471,449	10,675,498	31,324	824,677	521,196	7,716,556	1,054,397	10,945,434
No adjusted gross income	686	102,161	711	75,106	186	22,540	179	73,451	140	24,094	253	52,404
\$1 under \$5,000	*1,693	*569	*965	*460	16,250	30,777	-	-	*2,711	*15,858	*917	*23
\$5,000 under \$10,000	*4,030	*10,561	14,991	37,688	13,733	31,686	-	-	14,582	93,184	10,473	72,851
\$10,000 under \$15,000	13,663	69,496	15,083	37,472	20,117	88,562	-	-	24,987	151,992	30,676	207,632
\$15,000 under \$20,000	22,962	79,588	24,507	164,529	16,709	52,791	*986	*1,267	37,525	265,888	75,671	603,337
\$20,000 under \$25,000	32,683	110,969	19,252	72,577	12,056	41,346	-	-	34,402	255,239	76,366	590,270
\$25,000 under \$30,000	23,392	116,612	26,553	60,669	13,516	68,706	*956	*1,450	33,540	193,340	62,425	611,395
\$30,000 under \$40,000	59,221	299,633	59,373	268,804	29,461	168,867	*2,875	*5,006	66,735	864,672	150,987	1,404,555
\$40,000 under \$50,000	57,474	278,971	48,522	211,419	32,706	173,051	*8	*207	55,691	579,994	121,703	883,371
\$50,000 under \$75,000	140,217	763,532	131,602	450,177	75,865	593,847	8,438	9,912	126,181	1,776,888	271,256	2,160,621
\$75,000 under \$100,000	106,600	678,630	82,911	299,964	56,767	457,079	*6,346	*18,832	57,750	1,178,718	106,816	914,244
\$100,000 under \$200,000	128,946	1,142,254	148,536	797,470	102,227	1,667,023	4,138	19,219	49,274	1,443,704	97,547	1,427,462
\$200,000 under \$500,000	69,126	713,031	101,847	656,765	52,476	1,639,087	3,269	45,576	13,257	515,767	34,146	977,208
\$500,000 under \$1,000,000	21,805	364,007	36,801	432,390	16,890	1,447,610	1,867	52,436	2,396	168,791	9,202	419,669
\$1,000,000 or more	18,956	963,861	29,876	1,665,361	12,491	4,192,525	2,263	597,321	2,025	188,426	5,959	620,390
Nontaxable returns, total	133,121	863,627	156,819	3,038,945	44,575	300,357	8,747	267,465	204,585	1,484,606	266,128	4,498,644

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

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

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

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