

Size of adjusted gross income	Capital gain distributions		Taxable net gain		Taxable net loss		Net Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>4,056,900</b>	<b>11,248,534</b>	<b>13,899,365</b>	<b>869,752,670</b>	<b>7,805,809</b>	<b>16,266,128</b>	<b>6,386,032</b>	<b>58,699,967</b>
No adjusted gross income	22,961	35,567	175,101	22,975,919	367,196	912,989	68,811	4,076,363
\$1 under \$5,000	162,826	103,983	252,244	636,799	265,655	500,213	103,364	91,421
\$5,000 under \$10,000	152,744	181,581	262,130	876,047	239,128	472,450	117,576	107,431
\$10,000 under \$15,000	128,099	169,673	291,603	1,254,398	250,967	489,130	122,541	180,377
\$15,000 under \$20,000	118,205	223,866	273,028	1,497,938	197,662	412,435	103,186	125,091
\$20,000 under \$25,000	122,457	205,744	284,473	1,575,093	192,773	397,984	119,851	178,502
\$25,000 under \$30,000	130,545	236,719	282,568	1,522,029	214,444	457,810	119,814	193,526
\$30,000 under \$40,000	250,191	413,698	612,230	3,899,956	372,299	730,286	279,435	422,918
\$40,000 under \$50,000	232,094	360,724	624,182	4,197,348	369,914	729,290	268,235	580,233
\$50,000 under \$75,000	609,375	1,323,090	1,679,738	12,807,222	979,777	1,953,119	771,374	1,387,311
\$75,000 under \$100,000	519,175	1,170,285	1,617,079	16,995,806	829,776	1,704,443	692,097	1,455,182
\$100,000 under \$200,000	1,105,986	3,612,585	3,902,218	65,198,712	2,014,904	4,099,720	1,811,271	5,385,132
\$200,000 under \$500,000	444,746	2,628,958	2,620,361	115,294,536	1,148,034	2,484,418	1,288,466	9,311,172
\$500,000 under \$1,000,000	47,065	419,796	644,351	83,503,818	246,579	607,733	329,413	5,430,155
\$1,000,000 under \$1,500,000	5,988	63,750	162,672	45,748,640	55,994	146,927	82,002	2,840,137
\$1,500,000 under \$2,000,000	1,997	25,083	69,160	31,733,983	22,345	60,431	34,486	2,035,771
\$2,000,000 under \$5,000,000	2,085	54,778	102,017	98,392,544	29,190	80,616	51,578	6,085,846
\$5,000,000 under \$10,000,000	295	15,755	26,825	74,992,782	6,212	17,734	13,578	3,855,885
\$10,000,000 or more	65	2,900	17,384	286,649,101	2,959	8,401	8,956	14,957,513
<b>Taxable returns, total</b>	<b>3,364,911</b>	<b>10,050,558</b>	<b>11,958,816</b>	<b>829,864,725</b>	<b>6,135,728</b>	<b>12,692,485</b>	<b>5,617,742</b>	<b>53,222,077</b>
<b>Nontaxable returns, total</b>	<b>691,989</b>	<b>1,197,976</b>	<b>1,940,549</b>	<b>39,887,945</b>	<b>1,670,081</b>	<b>3,573,644</b>	<b>768,290</b>	<b>5,477,889</b>

\* 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, January 2022.

[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

**Size of Adjusted Gross Income**  
are in thousands of dollars]

Size of adjusted gross income	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
	<b>All returns, total</b>	<b>7,128,828</b>	<b>225,949,827</b>	<b>2,188,923</b>	<b>177,543,031</b>	<b>6,546,691</b>	<b>43,326,172</b>	<b>5,587,002</b>
No adjusted gross income	238,817	29,393,549	169,443	25,073,764	84,395	3,563,988	108,709	3,736,427
\$1 under \$5,000	178,633	3,356,601	76,509	3,220,939	119,339	548,945	116,931	581,372
\$5,000 under \$10,000	179,239	3,770,132	78,165	3,237,435	119,475	145,475	126,051	552,172
\$10,000 under \$15,000	173,401	3,779,519	80,264	3,233,834	130,828	227,720	109,509	589,415
\$15,000 under \$20,000	139,813	3,378,548	51,819	2,873,857	108,740	136,271	99,633	543,327
\$20,000 under \$25,000	161,663	3,358,405	56,263	2,897,395	123,422	220,962	127,557	516,807
\$25,000 under \$30,000	152,084	2,938,764	51,694	2,582,860	120,263	306,770	116,647	422,474
\$30,000 under \$40,000	296,332	5,756,707	77,060	4,519,066	280,910	517,292	237,439	1,317,147
\$40,000 under \$50,000	281,365	5,841,567	74,714	5,002,709	281,621	663,081	221,805	881,999
\$50,000 under \$75,000	821,154	14,087,645	240,587	11,656,216	791,400	1,446,193	638,363	2,568,692
\$75,000 under \$100,000	738,064	15,224,805	187,282	11,912,374	706,539	1,908,472	602,084	3,650,270
\$100,000 under \$200,000	1,882,093	38,971,833	470,690	32,109,853	1,838,836	6,193,290	1,544,900	7,506,421
\$200,000 under \$500,000	1,318,917	42,442,904	376,354	34,394,620	1,322,177	10,014,703	1,080,601	8,959,153
\$500,000 under \$1,000,000	351,541	18,164,395	116,919	13,374,026	332,841	4,960,873	282,640	4,844,010
\$1,000,000 under \$1,500,000	92,190	7,107,344	34,361	5,086,464	82,760	2,115,082	72,687	1,977,309
\$1,500,000 under \$2,000,000	39,849	4,091,013	14,228	2,834,486	33,404	1,413,193	32,444	1,195,630
\$2,000,000 under \$5,000,000	58,745	9,649,715	22,904	6,399,545	49,553	3,626,000	47,589	2,973,043
\$5,000,000 under \$10,000,000	15,341	4,953,620	5,978	2,714,052	12,456	1,574,416	12,895	1,750,679
\$10,000,000 or more	9,588	9,682,765	3,689	4,419,536	7,735	3,743,447	8,517	3,829,388
<b>Taxable returns, total</b>	<b>5,905,076</b>	<b>170,361,515</b>	<b>1,615,386</b>	<b>129,758,342</b>	<b>5,716,297</b>	<b>37,295,458</b>	<b>4,794,089</b>	<b>40,218,581</b>
<b>Nontaxable returns, total</b>	<b>1,223,753</b>	<b>55,588,312</b>	<b>573,536</b>	<b>47,784,689</b>	<b>830,394</b>	<b>6,030,715</b>	<b>792,913</b>	<b>8,177,155</b>

\* 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 Data

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

Table 1.4A and 1.4

Size of adjusted gross income	Sales of capital assets reported on Form 1040,							
	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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>261,260</b>	<b>5,210,144</b>	<b>177,587</b>	<b>4,014,064</b>	<b>625,869</b>	<b>23,524,566</b>	<b>394,755</b>	<b>9,357,914</b>
No adjusted gross income	9,213	166,825	6,948	236,782	20,020	1,292,390	14,337	1,293,415
\$1 under \$5,000	2,676	4,546	3,901	5,844	1,731	5,717	4,602	16,232
\$5,000 under \$10,000	5,414	19,691	3,689	8,512	9,938	3,416	1,684	33,163
\$10,000 under \$15,000	3,345	11,683	3,835	4,708	5,296	1,838	4,610	12,426
\$15,000 under \$20,000	1,595	280	4,591	9,170	8,133	40,629	3,138	4,285
\$20,000 under \$25,000	4,753	18,665	666	9,613	9,013	11,173	4,655	6,888
\$25,000 under \$30,000	205	2,084	2,189	50,420	10,385	2,689	2,402	1,028
\$30,000 under \$40,000	3,678	7,122	2,950	12,448	12,253	13,241	6,493	22,783
\$40,000 under \$50,000	5,077	7,616	2,772	2,251	8,902	29,300	5,036	74,372
\$50,000 under \$75,000	16,193	21,815	21,963	53,983	36,741	197,232	21,626	86,685
\$75,000 under \$100,000	21,372	98,653	13,039	73,494	45,549	66,547	33,050	207,157
\$100,000 under \$200,000	48,860	62,009	33,931	152,572	128,846	410,086	82,917	483,239
\$200,000 under \$500,000	66,098	322,369	31,934	485,814	154,382	1,297,974	101,140	927,190
\$500,000 under \$1,000,000	30,656	420,444	17,662	158,135	78,867	1,048,573	48,831	787,958
\$1,000,000 under \$1,500,000	11,771	222,233	7,753	81,776	30,221	1,034,816	20,753	493,789
\$1,500,000 under \$2,000,000	7,344	226,970	4,147	65,228	16,792	738,863	10,637	338,924
\$2,000,000 under \$5,000,000	13,403	691,536	8,955	230,939	30,501	2,853,462	18,181	1,131,340
\$5,000,000 under \$10,000,000	5,289	408,817	3,474	167,087	10,391	2,518,116	6,078	967,265
\$10,000,000 or more	4,315	2,496,787	3,187	2,205,289	7,908	11,958,504	4,584	2,469,776
<b>Taxable returns, total</b>	<b>231,114</b>	<b>4,986,049</b>	<b>147,109</b>	<b>3,658,386</b>	<b>556,515</b>	<b>22,052,362</b>	<b>352,608</b>	<b>7,837,996</b>
<b>Nontaxable returns, total</b>	<b>30,145</b>	<b>224,095</b>	<b>30,479</b>	<b>355,678</b>	<b>69,354</b>	<b>1,472,204</b>	<b>42,147</b>	<b>1,519,918</b>

\* 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->

Table 1.4A and 1.4

Size of adjusted gross income	Schedule D							
	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
<b>All returns, total</b>	<b>13,147,919</b>	<b>849,406,787</b>	<b>5,975,737</b>	<b>305,217,183</b>	<b>9,551,691</b>	<b>343,009,563</b>	<b>4,536,690</b>	<b>67,118,338</b>
No adjusted gross income	194,831	21,557,246	296,435	43,332,680	129,806	6,838,292	121,850	6,217,714
\$1 under \$5,000	235,454	678,597	207,935	6,012,301	177,585	393,678	107,555	466,337
\$5,000 under \$10,000	247,023	967,238	189,980	5,879,840	182,019	474,469	111,287	816,419
\$10,000 under \$15,000	278,809	1,218,636	191,925	6,802,271	211,255	956,890	109,440	783,517
\$15,000 under \$20,000	260,487	1,452,901	154,990	4,939,024	185,594	845,974	95,596	581,868
\$20,000 under \$25,000	266,463	1,532,214	146,950	4,763,255	197,763	943,276	103,118	691,081
\$25,000 under \$30,000	261,663	1,611,535	171,126	5,320,391	190,326	1,031,889	118,281	862,813
\$30,000 under \$40,000	548,452	3,865,927	278,151	9,133,664	402,386	2,095,602	199,412	1,176,390
\$40,000 under \$50,000	573,935	3,859,931	274,404	8,586,951	398,419	2,004,487	214,931	1,636,237
\$50,000 under \$75,000	1,540,547	12,532,207	727,940	24,560,502	1,064,818	7,139,369	573,718	3,448,469
\$75,000 under \$100,000	1,509,210	16,756,010	640,609	22,110,557	1,069,815	8,945,868	512,270	4,014,043
\$100,000 under \$200,000	3,663,432	64,158,135	1,549,805	57,330,236	2,687,431	33,845,651	1,252,611	10,472,497
\$200,000 under \$500,000	2,532,298	113,668,442	868,521	53,439,201	1,884,908	57,023,608	747,156	11,487,885
\$500,000 under \$1,000,000	644,229	82,441,348	188,939	20,132,360	483,726	38,437,551	168,206	5,677,731
\$1,000,000 under \$1,500,000	166,803	45,190,202	42,421	7,653,227	121,587	19,483,897	44,611	2,668,434
\$1,500,000 under \$2,000,000	71,676	31,377,683	16,874	4,752,284	52,980	13,083,439	18,310	1,724,733
\$2,000,000 under \$5,000,000	106,487	96,195,918	22,050	8,240,885	78,005	35,596,273	26,543	4,256,034
\$5,000,000 under \$10,000,000	28,032	73,435,937	4,585	4,734,008	20,287	24,218,415	7,113	2,557,622
\$10,000,000 or more	18,088	276,906,681	2,097	7,493,545	12,984	89,650,934	4,684	7,578,516
<b>Taxable returns, total</b>	<b>11,267,611</b>	<b>810,544,201</b>	<b>4,673,925</b>	<b>223,588,078</b>	<b>8,196,523</b>	<b>325,339,135</b>	<b>3,802,544</b>	<b>55,170,569</b>
<b>Nontaxable returns, total</b>	<b>1,880,308</b>	<b>38,862,585</b>	<b>1,301,812</b>	<b>81,629,106</b>	<b>1,355,168</b>	<b>17,670,427</b>	<b>734,146</b>	<b>11,947,769</b>

\* 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->

Table 1.4A and 1.4

Size of adjusted gross income	Long-term loss carryover		Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	<b>All returns, total</b>	<b>3,818,930</b>	<b>277,004,335</b>	<b>2,100,684</b>	<b>268,619,486</b>	<b>150,490</b>	<b>3,912,005</b>	<b>1,411,964</b>
No adjusted gross income	252,515	39,653,464	94,466	13,186,577	6,244	329,663	37,214	6,166,167
\$1 under \$5,000	142,974	5,548,792	21,539	339,725	3,130	114,307	9,277	10,877
\$5,000 under \$10,000	130,514	5,347,212	35,446	503,379	3,682	12,610	15,779	61,317
\$10,000 under \$15,000	139,113	6,277,997	30,630	273,364	3,437	6,923	11,449	63,740
\$15,000 under \$20,000	105,196	4,530,099	28,090	410,854	3,588	12,918	17,811	150,600
\$20,000 under \$25,000	95,911	4,240,790	28,004	321,750	1,675	29,625	19,236	107,210
\$25,000 under \$30,000	99,835	4,669,994	33,425	408,072	2,069	4,840	16,009	48,250
\$30,000 under \$40,000	170,765	8,329,647	53,984	1,125,852	3,709	24,468	29,528	164,886
\$40,000 under \$50,000	156,656	7,691,654	66,897	938,254	3,414	19,960	34,835	568,417
\$50,000 under \$75,000	415,779	22,413,701	173,500	2,894,205	18,946	81,918	113,241	972,785
\$75,000 under \$100,000	387,718	19,643,505	209,533	4,336,064	13,814	83,226	110,570	1,182,590
\$100,000 under \$200,000	926,314	52,070,932	487,115	18,332,557	31,236	193,270	300,491	4,315,646
\$200,000 under \$500,000	569,248	49,101,704	490,762	38,719,940	26,165	662,054	350,894	12,097,488
\$500,000 under \$1,000,000	146,911	18,854,471	179,453	28,844,835	13,301	204,511	164,971	13,886,515
\$1,000,000 under \$1,500,000	35,762	7,203,424	61,678	16,959,938	4,807	94,380	62,010	9,483,324
\$1,500,000 under \$2,000,000	14,829	4,413,727	29,896	11,071,743	2,679	76,842	31,767	7,683,792
\$2,000,000 under \$5,000,000	21,152	7,632,962	49,671	35,449,640	5,148	276,630	55,600	27,445,874
\$5,000,000 under \$10,000,000	4,941	4,256,904	15,620	24,779,992	1,890	196,050	18,035	26,106,842
\$10,000,000 or more	2,799	5,123,357	10,976	69,722,746	1,557	1,487,808	13,248	124,252,500
<b>Taxable returns, total</b>	<b>2,872,708</b>	<b>202,753,293</b>	<b>1,736,884</b>	<b>250,008,649</b>	<b>124,459</b>	<b>3,385,827</b>	<b>1,249,304</b>	<b>227,573,327</b>
<b>Nontaxable returns, total</b>	<b>946,222</b>	<b>74,251,042</b>	<b>363,800</b>	<b>18,610,837</b>	<b>26,032</b>	<b>526,178</b>	<b>162,660</b>	<b>7,195,495</b>

\* 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->

Table 1.4A and 1.4

Size of adjusted gross income	Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount
	<b>All returns, total</b>	<b>452,903</b>	<b>13,045,243</b>	<b>9,854,691</b>
No adjusted gross income	18,550	2,402,752	137,728	637,122
\$1 under \$5,000	4,051	71,103	177,010	122,555
\$5,000 under \$10,000	5,411	14,387	187,523	238,861
\$10,000 under \$15,000	7,998	131,904	207,144	322,712
\$15,000 under \$20,000	5,803	128,982	188,585	360,318
\$20,000 under \$25,000	6,490	68,056	203,877	426,275
\$25,000 under \$30,000	14,924	67,260	200,867	407,840
\$30,000 under \$40,000	15,709	138,676	405,492	1,015,103
\$40,000 under \$50,000	5,681	38,962	425,690	1,148,636
\$50,000 under \$75,000	35,779	431,045	1,177,879	3,340,479
\$75,000 under \$100,000	39,043	645,363	1,109,386	4,567,067
\$100,000 under \$200,000	111,467	1,163,984	2,773,170	14,234,658
\$200,000 under \$500,000	101,243	1,830,624	1,848,803	15,470,471
\$500,000 under \$1,000,000	43,415	1,023,879	495,482	6,900,679
\$1,000,000 under \$1,500,000	13,816	730,993	132,917	2,307,045
\$1,500,000 under \$2,000,000	7,399	380,790	58,314	1,381,890
\$2,000,000 under \$5,000,000	11,258	1,213,450	86,872	2,842,322
\$5,000,000 under \$10,000,000	2,964	727,071	23,168	1,334,326
\$10,000,000 or more	1,901	1,835,962	14,784	1,812,600
<b>Taxable returns, total</b>	<b>389,108</b>	<b>9,723,598</b>	<b>8,543,098</b>	<b>55,067,673</b>
<b>Nontaxable returns, total</b>	<b>63,794</b>	<b>3,321,644</b>	<b>1,311,593</b>	<b>3,803,287</b>

\* 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->

Table 1.4A and 1.4