

**Table 470. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2003 and 2004**

[130,424 represents 130,424,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Change in amount, 2003–04	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Net change (mil. dol.)	Percent change
Adjusted gross income (less deficit) <sup>1</sup> . . . .	130,424	6,207,109	132,226	6,788,805	581,696	9.4
Salaries and wages . . . . .	110,891	4,649,900	112,370	4,921,806	271,906	5.8
Taxable interest . . . . .	59,459	127,160	57,606	125,474	–1,686	–1.3
Ordinary dividends . . . . .	30,475	115,141	30,687	146,839	31,698	27.5
Qualified dividends . . . . .	22,449	80,995	24,550	110,500	29,506	36.4
Business or profession net income (less loss) . .	19,416	229,655	20,252	247,217	17,562	7.6
Net capital gain . . . . .	22,985	294,354	25,267	473,662	179,308	60.9
Capital gain distributions <sup>2</sup> . . . . .	7,265	4,695	10,733	15,336	10,641	226.6
Sales of property other than capital assets, net gain (less loss) . . . . .	1,754	–330	1,750	2,503	2,833	(X)
Sales of property other than capital assets, net gain . . . . .	799	8,139	858	10,473	2,335	28.7
Taxable social security benefits . . . . .	10,975	97,768	11,692	110,462	12,694	13.0
Total rental and royalty net income (less net loss) <sup>3</sup> . . . . .	9,564	29,227	9,751	27,384	–1,842	–6.3
Partnership and S corporation net income (less loss) . . . . .	7,007	254,057	7,236	315,993	61,936	24.4
Estate and trust net income (less loss) . . . . .	533	12,415	543	14,001	1,586	12.8
Farm net income (less loss) . . . . .	1,997	–12,371	2,005	–13,239	–868	–7.0
Farm net income . . . . .	592	7,473	589	7,371	–101	–1.4
Unemployment compensation . . . . .	10,065	44,008	9,095	32,740	–11,268	–25.6
Taxable pensions and annuities . . . . .	22,823	372,931	23,123	394,286	21,354	5.7
Taxable Individual Retirement Account distributions . . . . .	8,612	88,336	8,914	101,672	13,337	15.1
Other net income (less loss) <sup>4</sup> . . . . .	(NA)	21,289	5,892	23,198	1,908	9.0
Gambling earnings . . . . .	1,540	19,150	1,709	23,313	4,164	21.7

NA Not available. X Not applicable. <sup>1</sup> Includes sources of income not shown separately. <sup>2</sup> Includes both Schedule D and non-Schedule D capital gain distributions. <sup>3</sup> Includes farm rental net income (less loss). <sup>4</sup> Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss, the foreign-earned income exclusion, and gambling earnings.