

## Table 466. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2004 and 2005

[132,226 represents 132,226,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2004		2005		Change in amount, 2004–05	
	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> . . . . .	132,226	6,788,805	134,373	7,422,496	633,691	9.3
Salaries and wages . . . . .	112,370	4,921,806	114,071	5,155,407	233,601	4.7
Taxable interest . . . . .	57,606	125,474	59,249	162,433	36,959	29.5
Ordinary dividends . . . . .	30,687	146,839	31,175	166,482	19,643	13.4
Qualified dividends . . . . .	24,550	110,500	25,854	118,980	8,480	7.7
Business or profession net income (less loss) . . . . .	20,252	247,217	21,057	269,701	22,484	9.1
Net capital gain . . . . .	25,267	473,662	26,196	668,015	194,354	41.0
Capital gain distributions <sup>2</sup> . . . . .	10,733	15,336	13,393	35,581	20,245	132.0
Sales of property other than capital assets, net gain (less loss) . . . . .	1,750	2,503	1,777	3,663	1,160	46.4
Sales of property other than capital assets, net gain . . . . .	858	10,473	901	12,843	2,370	22.6
Taxable social security benefits . . . . .	11,692	110,462	12,661	124,829	14,367	13.0
Total rental and royalty net income (less net loss) <sup>3</sup> . . . . .	9,751	27,384	9,949	28,237	853	3.1
Partnership and S corporation net income (less loss) . . . . .	7,236	315,993	7,531	402,327	86,334	27.3
Estate and trust net income (less loss) . . . . .	543	14,001	529	16,484	2,483	17.7
Farm net income (less loss) . . . . .	2,005	–13,239	1,981	–12,169	1,070	8.1
Farm net income . . . . .	589	7,371	611	8,484	1,113	15.1
Unemployment compensation . . . . .	9,095	32,740	7,888	27,857	–4,883	–14.9
Taxable pensions and annuities . . . . .	23,123	394,286	23,247	420,145	25,859	6.6
Taxable Individual Retirement Account distributions . . . . .	8,914	101,672	9,387	112,277	10,605	10.4
Other net income (less loss) <sup>4</sup> . . . . .	(NA)	23,198	(NA)	26,863	3,666	15.8
Gambling earnings . . . . .	1,709	23,313	1,809	24,884	1,570	6.7

NA Not available. <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.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues.