

**Table 481. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Selected Source of Income and Income Class: 2007**

[In millions of dollars (8,687,719 represents \$8,687,719,000,000), except as indicated. For the tax year. Minus sign (–) indicates net loss was greater than net income. Based on sample; see Appendix III]

Item	Total <sup>1</sup>	Under	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000
		\$10,000	to	to	to	to	to	and
		\$19,999	\$29,999	\$39,999	\$49,999	\$99,999	over	
Number of all returns (1,000) . . . . .	142,979	25,953	22,976	18,969	14,741	11,151	31,195	17,993
Adjusted gross income <sup>2</sup> . . . . .	8,687,719	11,673	342,106	470,883	512,920	499,464	2,210,446	4,640,226
Salaries and wages . . . . .	5,842,270	117,238	259,234	388,428	425,047	407,111	1,722,349	2,522,862
Interest received . . . . .	268,058	12,181	10,155	9,601	9,934	9,175	47,653	169,359
Dividends in AGI . . . . .	237,052	5,231	4,385	4,523	4,350	4,991	30,848	182,724
Business, profession, net profit less loss . . . . .	279,736	4,179	27,107	15,684	13,695	13,337	54,660	151,075
Sales of property, net gain less loss <sup>3</sup> . . . . .	912,013	11,064	3,720	4,398	4,494	5,340	40,936	842,060
Pensions and annuities in AGI . . . . .	490,581	9,309	32,311	36,220	37,597	36,930	173,861	164,354
Rents and royalties, net income less loss <sup>4</sup> . . . . .	453,451	-59,296	-749	370	719	1,809	18,030	492,566

<sup>1</sup> Includes a small number of returns with no adjusted gross income. <sup>2</sup> Includes other sources, not shown separately.

<sup>3</sup> Includes sales of capital assets and other property; net gain less loss. <sup>4</sup> Excludes rental passive losses disallowed in the computation of AGI; net income less loss.

Source: U.S. Internal Revenue Service, *Statistics of Income*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 482. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2006 and 2007**

[138,395 represents 138,395,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2006		2007		Change in amount, 2006–07	
	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> . . . . .	138,395	8,030,843	142,979	8,687,719	656,876	8.2
Salaries and wages . . . . .	116,379	5,469,370	120,845	5,842,270	372,900	6.8
Taxable interest . . . . .	62,401	222,707	64,505	268,058	45,351	20.4
Ordinary dividends . . . . .	31,620	199,359	32,006	237,052	37,693	18.9
Qualified dividends . . . . .	26,584	137,196	27,145	155,872	18,676	13.6
Business or profession net income (less loss) . . . . .	21,656	281,527	22,629	279,736	-1,791	-0.6
Net capital gain . . . . .	26,668	779,462	27,156	907,656	128,194	16.4
Capital gain distributions <sup>2</sup> . . . . .	14,511	59,417	15,714	86,397	26,980	45.4
Sales of property other than capital assets, net gain (less loss) . . . . .	1,779	4,202	1,751	4,357	155	3.7
Sales of property other than capital assets, net gain . . . . .	895	14,021	893	15,113	1,092	7.8
Taxable social security benefits . . . . .	13,749	144,404	15,012	167,187	22,783	15.8
Total rental and royalty net income (less net loss) <sup>3</sup> . . . . .	9,988	23,427	10,334	20,639	-2,788	-11.9
Partnership and S corporation net income (less loss) . . . . .	7,619	425,477	7,945	414,705	-10,772	-2.5
Estate and trust net income (less loss) . . . . .	596	17,183	591	18,107	923	5.4
Farm net income (less loss) . . . . .	1,958	-15,331	1,978	-14,693	638	4.2
Farm net income . . . . .	552	7,684	556	9,931	2,247	29.2
Unemployment compensation . . . . .	7,378	26,524	7,622	29,415	2,891	10.9
Taxable pensions and annuities . . . . .	24,098	450,454	25,181	490,581	40,127	8.9
Taxable Individual Retirement Account distributions . . . . .	9,965	124,706	10,683	147,959	23,254	18.6
Other net income (less loss) <sup>4</sup> . . . . .	(NA)	29,938	(NA)	36,140	6,202	20.7
Gambling earnings . . . . .	1,871	27,902	2,009	30,139	2,237	8.0

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. See also <<http://www.irs.gov/taxstats/index.html>>.