

Table 472. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2005 and 2006

[134,373 represents 134,373,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2005		2006		Change in amount, 2005–06	
	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) ¹	134,373	7,422,496	138,395	8,030,843	608,347	8.2
Salaries and wages	114,071	5,155,407	116,379	5,469,370	313,963	6.1
Taxable interest	59,249	162,433	62,401	222,707	60,275	37.1
Ordinary dividends	31,175	166,482	31,620	199,359	32,877	19.7
Qualified dividends	25,854	118,980	26,584	137,196	18,215	15.3
Business or profession net income (less loss) . .	21,057	269,701	21,656	281,527	11,826	4.4
Net capital gain	26,196	668,015	26,668	779,462	111,447	16.7
Capital gain distributions ²	13,393	35,581	14,511	59,417	23,836	67.0
Sales of property other than capital assets, net gain (less loss)	1,777	3,663	1,779	4,202	539	14.7
Sales of property other than capital assets, net gain	901	12,843	895	14,021	1,177	9.2
Taxable social security benefits	12,661	124,829	13,749	144,404	19,575	15.7
Total rental and royalty net income (less net loss) ³	9,949	28,237	9,988	23,427	–4,810	–17.0
Partnership and S corporation net income (less loss)	7,531	402,327	7,619	425,477	23,151	5.8
Estate and trust net income (less loss)	529	16,484	596	17,183	699	4.2
Farm net income (less loss)	1,981	–12,169	1,958	–15,331	–3,163	–26.0
Farm net income	611	8,484	552	7,684	–800	–9.4
Unemployment compensation	7,888	27,857	7,378	26,524	–1,334	–4.8
Taxable pensions and annuities	23,247	420,145	24,098	450,454	30,310	7.2
Taxable Individual Retirement Account distributions	9,387	112,277	9,965	124,706	12,428	11.1
Other net income (less loss) ⁴	(NA)	26,863	(NA)	29,938	3,075	11.4
Gambling earnings	1,809	24,884	1,871	27,902	3,018	12.1

NA Not available. ¹ Includes sources of income not shown separately. ² Includes both Schedule D and non-Schedule D capital gain distributions. ³ Includes farm rental net income (less loss). ⁴ 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.