

Table 483. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Selected Source of Income and Income Class: 2008

[In millions of dollars (\$8,262,860 represents \$8,262,860,000,000), 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 ¹	Under \$10,000	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000
			to \$19,999	to \$29,999	to \$39,999	to \$49,999	to \$99,999	and over
Number of all returns (1,000)	142,451	26,268	22,778	18,610	14,554	11,087	30,926	18,227
Adjusted gross income ²	8,262,860	–42,352	339,856	461,556	506,107	496,891	2,193,691	4,307,111
Salaries and wages	5,950,635	122,516	254,845	378,495	420,338	406,847	1,729,618	2,637,976
Interest received	303,113	20,007	10,553	10,527	10,247	10,855	51,998	188,926
Dividends in AGI	219,331	8,828	4,859	4,810	9,946	10,573	30,071	160,817
Business, profession, net profit less loss	264,234	39,489	37,221	23,892	19,901	18,557	48,404	148,767
Sales of property, net gain less loss ³	466,579	13,973	613	444	871	927	11,849	437,901
Pensions and annuities in AGI	506,269	11,147	32,466	36,496	38,913	39,282	181,093	166,872
Rents and royalties, net income less loss ⁴	32,940	–8,619	–671	–725	–858	–1,398	–1,374	46,585

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

³ Includes sales of capital assets and other property; net gain less loss. ⁴ 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 484. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2007 and 2008

[142,979 represents 142,979,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2007		2008		Change in amount, 2007–08	
	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	142,979	8,687,719	142,451	8,262,860	–424,859	–4.9
Salaries and wages	120,845	5,842,270	119,579	5,950,635	108,365	1.9
Taxable interest	64,505	268,058	62,450	223,291	–44,767	–16.7
Ordinary dividends	32,006	237,052	31,043	219,331	–17,721	–7.5
Qualified dividends	27,145	155,872	26,409	158,975	3,103	2
Business or profession net income (less loss)	22,629	279,736	22,112	264,234	–15,502	–5.5
Net capital gain	27,156	907,656	23,731	469,273	–438,383	–48.3
Capital gain distributions ²	15,714	86,397	11,544	21,954	–64,444	–74.6
Sales of property other than capital assets, net gain (less loss)	1,751	4,357	1,723	–7,811	–12,168	–279.3
Sales of property other than capital assets, net gain	893	15,113	773	12,953	–2,160	–14.3
Taxable social security benefits	15,012	167,187	15,015	168,110	924	0.6
Total rental and royalty net income (less net loss) ³	10,334	20,639	10,545	32,940	12,301	59.6
Partnership and S corporation net income (less loss)	7,945	414,705	7,909	366,965	–47,740	–11.5
Estate and trust net income (less loss)	591	18,107	604	18,150	43	0.2
Farm net income (less loss)	1,978	–14,693	1,948	–14,847	–153	–1
Farm net income	556	9,931	549	11,749	1,818	18.3
Unemployment compensation	7,622	29,415	9,533	43,675	14,260	48.5
Taxable pensions and annuities	25,181	490,581	25,540	506,269	15,688	3.2
Taxable Individual Retirement Account distributions	10,683	147,959	11,259	162,150	14,191	9.6
Other net income (less loss) ⁴	(NA)	36,140	(NA)	34,267	–1,873	–5.2
Gambling earnings	2,009	30,139	1,890	27,197	–2,942	–9.8

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