

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012



by Janette Wilson and Pearson Liddell

This article presents Tax Year 2012 cross-section data for the sale of capital assets, and is compared to the SOI Individual Sale of Capital Assets cross-section data for Tax Year 2007 and those years in between. For Tax Years 2008 through 2011, SOI used panel data with an added replenishment from its Continuous Work History Sample (CWHHS) and some high-income taxpayers who either did not file in 2007 or whose income increased significantly from the base year to make cross-section estimates for each year.^{1,2} The CWHHS represents the random sample portion of the SOI Individual Panel and the base year includes these returns. However, SOI also added any primary taxpayer from this group who did not file a return in 2007 to the panel (see Data Source and Limitations for further explanation). All money amounts are in current-year dollars.

Total realized capital gains less losses declined by approximately 96 percent between 2007 and 2009 from \$914 billion to \$37 billion. However, due to the \$3,000 limitation of taking net capital losses on the Schedule D to the 1040, this represented \$232 billion in AGI for 2009. The rest of the losses could be carried forward to future years.³ Total realized gains less losses then increased to \$373.4 billion in 2010 and \$639.9 billion in Tax Year 2012. Of these gains, passthrough entities and corporate stock sales made up the largest categories reported by taxpayers in each year for the 6-year period. In 2007, taxpayers reported \$384.8 billion gains from passthrough entities, the largest category for every year. These gains reflect sales of capital assets by partnerships, S corporations and estates and trusts that are distributed to individual taxpayers. Gains of this type then declined in both 2008 and 2009 and then increased each year through 2012 to \$320.9 billion.

Taxpayers with an AGI over \$1,000,000 overwhelmingly reported the highest capital gains less losses of any AGI group for the 6-year period. In 2007, these taxpayers reported net gains of \$584.3 billion and declining net gains in both 2008 and 2009 first to \$259.5 billion and then to \$123 billion. By 2010, net gains reported by this AGI class had increased to \$286 billion, and subsequently, in 2011 these gains declined slightly to \$271.5 billion and then increased greatly to \$477.7 billion in 2012. Long-term gains make up the vast majority of capital gains reported. In 2007, the most gains of this type were reported in June when \$51.7 billion gains were realized, followed by January. In 2012, the most long-term gains of \$110.1

billion were reported in December followed by November when \$29.8 billion sales were reported. A comparison of these gains reported in the month of December for 2011 and 2012, shows a large increase from \$53.0 billion. This high volume of sales at the end of 2012 was a likely response to the upcoming American Taxpayer Relief Act of 2012 in which tax rates on long-term capital gains were increased from 15 to 20 percent (23.8 percent including net investment tax) for high-income taxpayers starting with Tax Year 2013 and subsequent years.⁴

Capital Gains, Losses and Net Gains Less Losses

Taxpayers reported \$1.1 trillion capital gains in 2007, the highest amount of capital gains reported for the 6 years covered in this article (or any prior year). A comparison of capital gains, losses and net capital gains showed large variations over these years (Figure A). Between 2007 and 2009 the amount of capital gains from sales declined 55.7 percent to \$490.8 billion in 2009. In subsequent years these gains increased each year from \$640.3 billion in 2010 up to \$844.4 billion in 2012.

In terms of losses, the least losses of the 6 years were reported in 2007 when taxpayers realized \$192.8 billion losses from sales. Losses of this type then increased significantly by more than 200 percent to \$591.6 billion in 2008. Between 2009 and 2012 the amount of losses realized by taxpayers decreased by 54.9 percent from \$453.8 billion to \$204.6 billion.

Capital gains less losses were highest in Tax Year 2007 when \$914 billion were realized by taxpayers. Net gains declined 79.7 percent to \$185.1 billion in 2008 and declined greatly again in 2009 when just \$37.0 billion were reported. Between 2007 and 2009 net gains declined approximately 96 percent. In 2010 these gains rose significantly from the 2009 amount to \$373.4 billion. In subsequent years net gains declined slightly to \$367.8 billion in 2011 and increased in 2012 when taxpayers realized \$639.9 billion net gains. These gains were still almost 30 percent below the levels of 2007 even though the anticipated increase in the capital gains tax rate resulted in some gains being accelerated from 2013 into 2012.

Taxpayers reported the most long-term gains (\$970.4 billion) in 2007 (Figure B). Long-term gains declined to \$318 billion in 2009 and subsequently increased by almost 62 percent to \$514.2 billion in 2010. These gains increased to \$542 billion in 2011 and \$745.7 billion in 2012. In contrast to long term, short-term

¹ Wilson, Janette, and Liddell, Pearson, "Sales of Capital Assets Reported on Individual Tax Returns, 2007," *Statistics of Income Bulletin*, Winter 2010, IRS Publication 1136, Volume 29, Number 3, pp. 76–105.

² Wilson, Janette and Liddell, Pearson, "Sales of Capital Assets Reported on Individual Tax Returns, 2008–2009," *Statistics of Income Bulletin*, Spring 2013, IRS Publication 1136, Volume 32, Number 4, pp. 59–111.

³ For further details on Tax Year 2012 individual income and tax statistics, see *Statistics of Income—2012, Individual Income Tax Returns* (IRS Publication 1304).

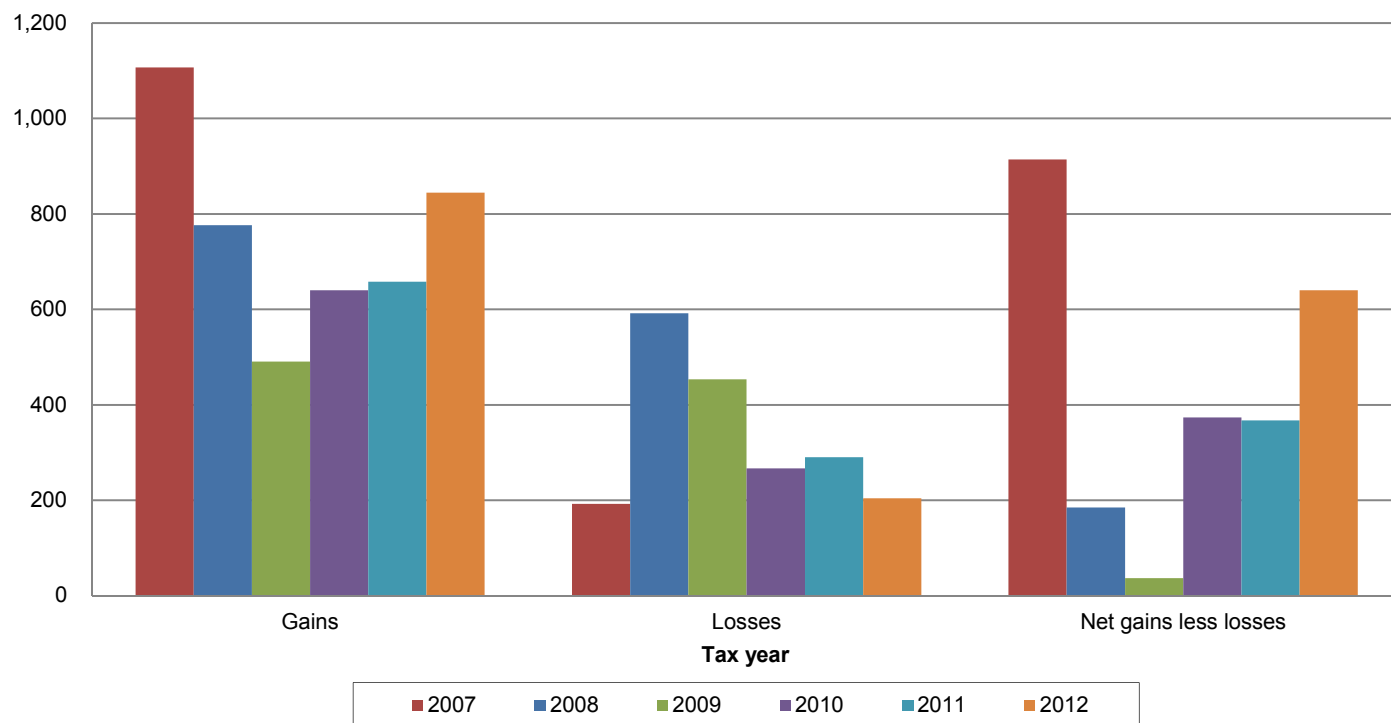
⁴ New for 2013, a taxpayer had to pay a net investment income tax of 3.8% on the smaller of (a) net investment income or (b) the excess of the taxpayers modified adjusted gross income over \$125,000 for married filing separately, \$250,000 for married filing jointly, and \$200,000 for single or head of household. This new tax was on almost 3.1 million returns and totaled \$16.5 billion. Public Law 111–148, Patient Protection and Affordable Care Act.



Figure A

Gains, Losses, and Net Gains Less Losses from Sales of Capital Assets, Tax Years 2007–2012

Billions of dollars

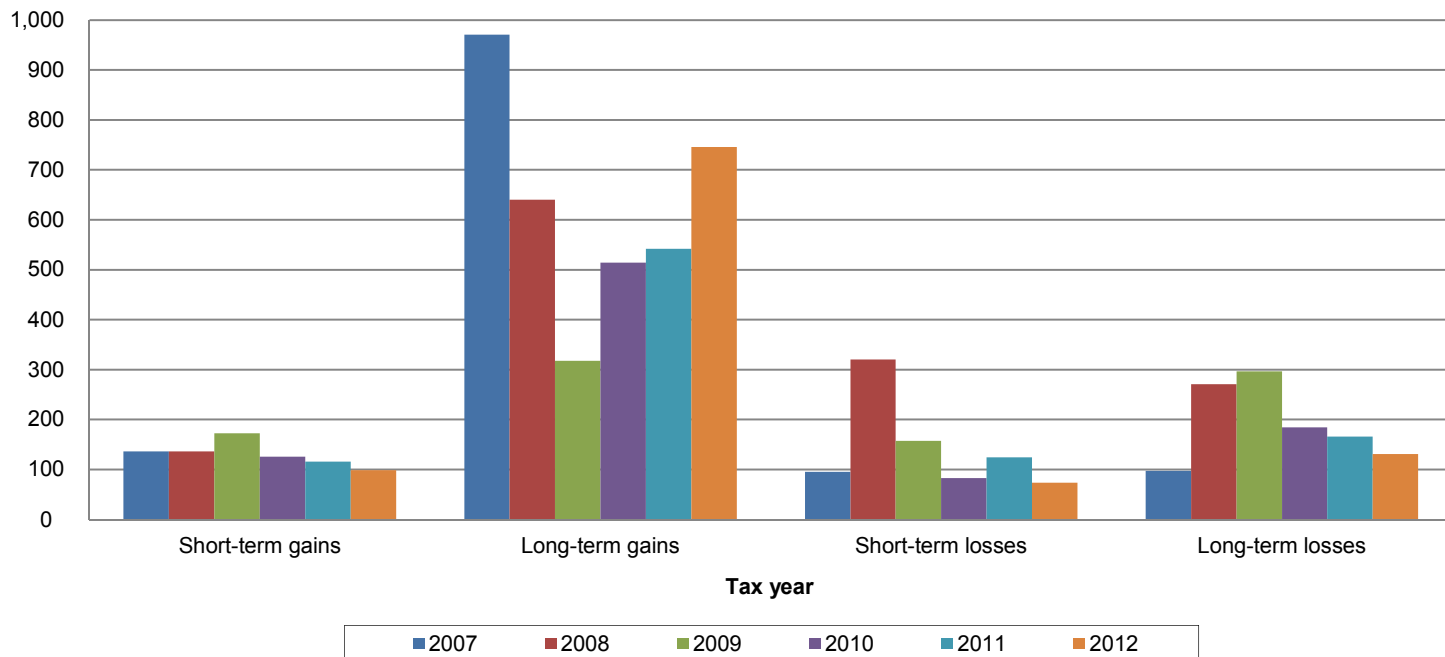


SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Figure B

Short- and Long-Term Gains and Losses from Sales of Capital Assets, Tax Years 2007–2012

Billions of dollars



SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

gains (\$172.9 billion) were the highest of all 6 years in 2009. After 2009, these gains decreased each year from \$126 billion in 2010 to \$98.7 billion in 2012, the lowest for the 6 years of this study.

In terms of losses, after 2007 taxpayers realized an increasing amount of long-term losses until 2009 when \$296.5 billion were reported. These losses then declined each year from \$184.3 billion in 2010 to \$130.9 billion in 2012, an overall decrease of 55.7 percent from 2009 and 29 percent from 2010. The most short-term losses (\$320.5 billion) were realized in 2008. Losses of this type then declined until 2010 when taxpayers reported just \$82.6 billion. After 2010 short-term losses increased in 2011 to \$124.3 billion and then declined to \$73.7 billion in 2012, the lowest amount for the 6-year period.

Net Gains Less Losses for Sales of Capital Assets

Taxpayers realized the most net gains less losses from passthrough entities between 2007 and 2012 (Figure C). In 2007 taxpayers reported \$366.9 billion from passthrough entities, the highest gains for this category for these 6 years. These gains declined 83.2 percent to \$61.5 billion in 2009, the lowest amount for the time period. After 2009, these gains increased each year from \$185.5 billion in 2010 to \$291.3 billion in 2012. Between 2007 and 2009, net gains from corporate stock sales, the second largest group, declined by 97 percent from \$227.9 billion to only \$6.8 billion. During the three subsequent years, net gains from

stock sales increased to \$99.1 billion in 2010, then declined in 2011 to \$73.9 billion and increased to \$159.6 billion in 2012.

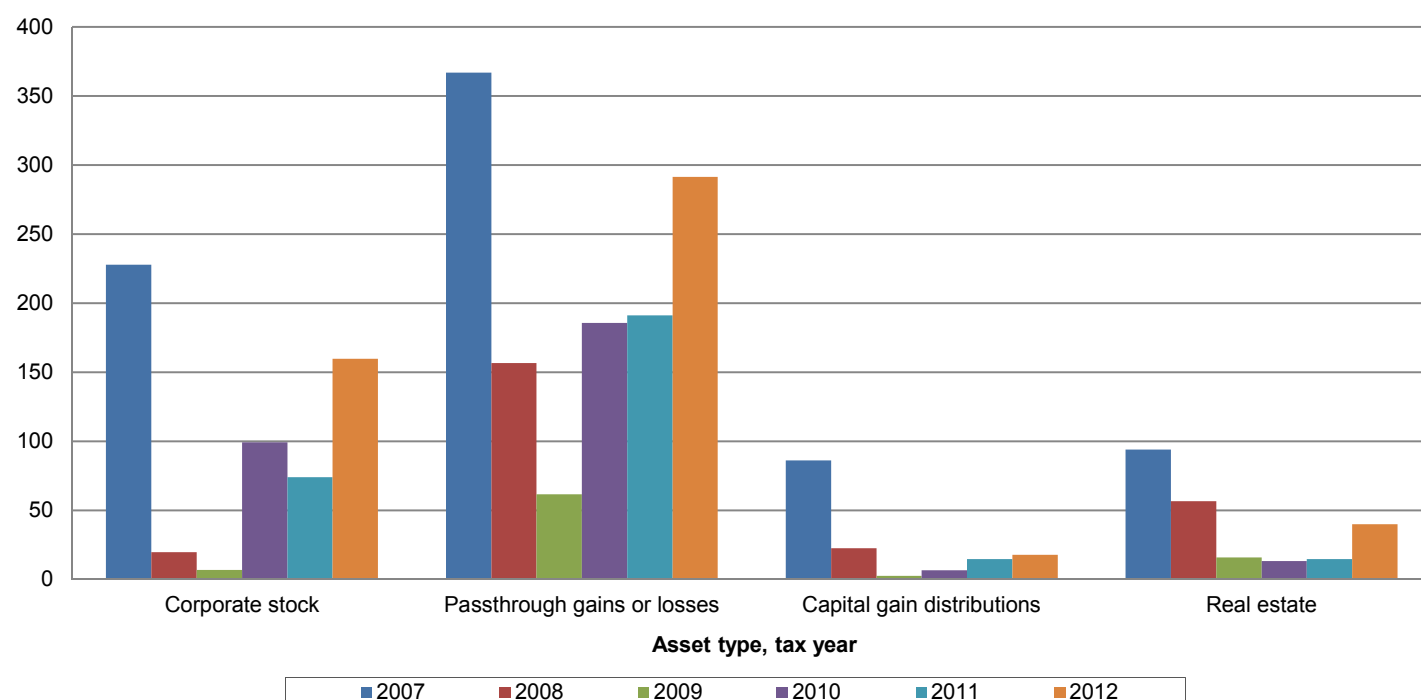
More detailed data for each year is shown in Figure D. Almost all categories with the exception of U.S. Government obligations and involuntary conversions experienced declines in net gains between 2007 and 2009. Net gains declined significantly in several of the large asset categories not mentioned in Figure C. Net gains from partnership, S corporation, and estate or trust interests decreased from \$49.1 billion in 2007 to \$11.7 billion in 2009. However, this group represented 31.6 percent of the total net gains in 2009 compared to just 5.4 percent in 2007. By 2009, residential rental property only represented 2 percent of the total net gains in comparison to 4.1 percent in 2007 and 9.8 percent in 2008. These gains declined sharply from \$37.3 billion in 2007 to \$0.8 billion in 2009.

By 2010 nearly half of the asset groups experienced an increase in net gains. Partnership, S corporation, and estate or trust interests, the third largest group in 2010, increased more than 120 percent from \$11.7 billion in 2009 to \$26 billion in 2010. Between 2010 and 2011, the most significant asset group that showed declines was net gains from corporate stock which fell by over \$25 billion (25.4 percent) from \$99.1 billion in 2010 to \$73.9 billion in 2011. Net gains from partnership, S corporation, and estate or trust interests also declined sharply by 29.6 percent during this time period from \$26 billion to \$18.3 billion. Taxpayers realized increasing net gains in almost all categories between 2011 and 2012.

Figure C

Net Gains Less Losses from Sales of Capital Assets, by Selected Asset Type, Tax Years 2007–2012

Billions of dollars



SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Figure D

Net Gains Less Losses from Sales of Capital Assets, by Asset Type, Tax Years 2007–2012

[Amounts are in thousands of dollars]

Asset type	Net gains less losses					
	2007	2008	2009	2010	2011	2012
	(1)	(2)	(3)	(4)	(5)	(6)
Total	914,042,040	185,127,161	37,007,656	373,406,632	367,794,509	639,876,890
Corporate stock	227,899,475	19,643,900	6,785,333	99,093,335	73,898,228	159,602,976
U.S. Government obligations	211,005	-2,553,640	568,295	111,129	-366,094	266,927
State and local Government obligations	784,132	-1,055,990	625,214	2,369,105	1,880,788	3,381,784
Other bonds, notes, and debentures	-238,117	-2,403,434	-1,304,768	506,713	757,375	682,998
Put and call options	2,674,767	5,139,578	1,555,877	1,367,178	10,299	1,096,805
Futures contracts	8,381,409	17,146,986	1,484,821	9,552,204	4,862,964	4,976,942
Mutual funds, except tax-exempt bond funds	28,129,389	-83,496,200	-49,500,514	460,711	7,553,187	17,110,263
Tax-exempt bond mutual funds	-691,750	-6,547,499	-1,740,414	346,706	-1,208,438	1,605,814
Partnership, S corporation, and estate or trust interests	49,145,134	30,465,582	11,708,243	26,030,042	18,269,199	48,149,424
Livestock	2,411,515	1,631,690	1,554,461	1,881,213	1,983,277	2,561,121
Timber	1,366,931	1,172,388	705,940	1,185,365	1,164,294	992,570
Involuntary conversions	256,902	287,094	487,106	309,510	185,000	344,752
Residential rental property	37,311,783	18,092,307	751,456	725,156	1,968,453	11,627,126
Depreciable business personal property	2,297,692	1,963,118	902,895	810,805	1,377,014	1,733,322
Depreciable business real property	26,357,298	15,070,697	5,191,692	4,181,052	5,034,171	12,167,901
Farmland	4,584,038	6,556,659	2,530,161	3,844,451	2,755,154	4,470,710
Other land	25,682,168	16,844,662	7,379,872	4,377,080	5,017,687	11,699,151
Residences	12,832,996	7,904,482	2,772,252	2,405,354	3,944,440	5,404,328
Other assets	25,724,929	-33,470,841	-16,717,761	18,332,973	29,531,180	38,557,461
Unidentifiable	5,981,865	-6,339,624	-2,667,200	3,312,592	3,368,565	4,372,659
Passthrough gains or losses	366,909,407	156,489,932	61,480,269	185,549,931	191,206,690	291,290,976
Capital gain distributions	86,029,074	22,585,315	2,454,426	6,654,027	14,601,077	17,780,882

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

As stated previously, net gains realized for corporate stock and passthrough entities increased significantly in 2012. These two groups had the largest increases (\$85.7 billion and \$100.1 billion, respectively). Net gains from partnership, S corporation, and estate or trust interests also increased by more than 160 percent from \$18.3 billion to \$48.1 billion during this time period.

The most net gains reported for all categories in 2007 (\$366.9 billion) were from passthrough entities. Of this \$384.8 billion were gains and \$17.9 billion losses (Figure E). By 2009, these gains had fallen almost 65 percent to \$138.8 billion and losses realized were \$77.3 billion, increasing by over 300 percent from 2007 levels. By 2012 these gains had increased 131.2 percent from the 2009 amount to \$320.9 billion. Losses had fallen over 60 percent from the 2009 amount to \$29.6 billion. Taxpayers realized net gains of \$227.9 billion from corporate stock sales in 2007, the second largest group with regard to net gains. These net gains consisted of \$320.1 billion gains and \$92.2 billion losses. In 2009 these gains had declined 48.5 percent to \$164.8 billion. Gains of this type increased to \$192.7 billion in 2010, and then decreased to \$174.2 billion in 2011. By 2012 these gains had increased to \$229.4 billion.

The most losses from corporate stock sales were realized in 2008 when taxpayers reported losses of \$229.5 billion. In 2009

these losses declined to \$158.0 billion and by 2012, \$69.8 billion losses were reported, the lowest amount of these losses for the 6 years.

Net Capital Gains and Losses by Adjusted Gross Income

Taxpayers with an AGI over \$1,000,000 overwhelmingly reported the highest capital gains less losses of any AGI group for the 6-year period of 2007 through 2012 (Figure F). In 2007, these taxpayers reported net gains of \$584.3 billion. These gains declined in both 2008 and 2009 first to \$259.5 billion and then to \$123 billion. By 2010 net gains reported by this AGI class had increased from 2009 by 132.5 percent to \$286 billion. Subsequently, in 2011 these gains declined slightly to \$271.5 billion and then increased greatly to \$477.7 billion in 2012. These were still 18.2 percent below the 2007 levels. For all years except 2008 and 2009, the next highest net gains were reported by taxpayers in the \$200,000-under-\$500,000 group. These taxpayers reported net gains of \$106.6 billion in 2007, losses of \$2.5 billion in 2009 and then increasing net gains of \$2 billion and \$44 billion in 2009 and 2010. After 2010 net gains declined for this AGI class in 2011 to \$40.3 billion and increased in 2012 to \$62.8 billion.

All income groups reported net gains in 2007. In contrast, all groups of taxpayers with an AGI of under \$200,000 reported net losses for 2008 and 2009. Taxpayers with AGI above \$50,000 all reported net gains in 2010, 2011 and 2012.

Figure E

Gains and Losses from Sales of Capital Assets, by Selected Asset Type, Tax Years 2007–2012

[Amounts are in thousands of dollars]

Selected asset type	2007		2008		2009	
	Gains	Losses	Gains	Losses	Gains	Losses
	(1)	(2)	(3)	(4)	(5)	(6)
Total	1,106,865,343	192,823,303	776,758,505	591,631,343	490,842,677	453,835,021
Corporate stock	320,121,692	92,222,217	249,109,073	229,465,173	164,817,073	158,031,740
Mutual funds, except tax-exempt bond funds	43,612,621	15,483,232	31,875,077	115,371,277	23,417,974	72,918,488
Partnership, S corporation, and estate or trust interests	58,928,225	9,783,092	48,251,939	17,786,357	28,558,306	16,850,063
Real estate [1]	101,876,607	7,941,319	68,760,840	12,196,515	35,946,645	20,093,464
Passthrough gains or losses	384,769,237	17,859,829	250,897,738	94,407,807	138,771,892	77,291,623
Capital gain distributions	86,029,074	N/A	22,585,315	N/A	2,454,426	N/A
Selected asset type	2010		2011		2012	
	Gains	Losses	Gains	Losses	Gains	Losses
	(7)	(8)	(9)	(10)	(11)	(12)
Total	640,271,671	266,865,039	658,222,940	290,428,431	844,429,785	204,572,964
Corporate stock	192,694,431	93,601,096	174,230,642	100,332,414	229,435,755	69,852,563
Mutual funds, except tax-exempt bond funds	30,134,602	29,673,891	38,301,777	30,748,591	61,997,223	13,847,799
Partnership, S corporation, and estate or trust interests	38,026,067	11,996,026	31,745,042	13,475,843	2,180,988	575,174
Real estate [1]	37,724,313	24,596,574	35,022,034	20,246,569	63,473,066	23,508,178
Passthrough gains or losses	226,806,928	41,256,997	238,594,801	47,388,111	320,917,218	29,627,588
Capital gain distributions	6,654,027	N/A	14,601,077	N/A	17,781,878	N/A

N/A—Not applicable.

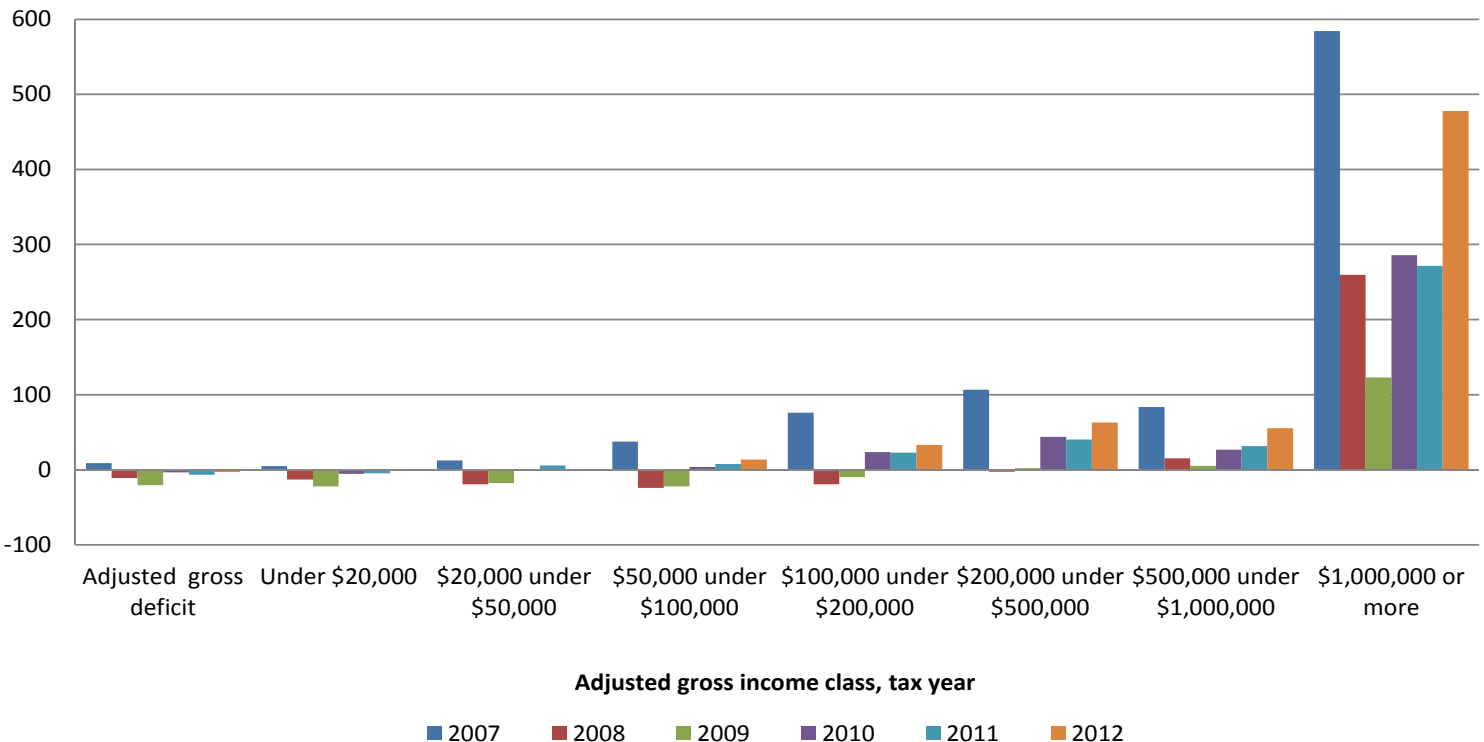
[1] Real estate includes residential rental property, depreciable business real property, farmland, and other land.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Figure F

Net Gains Less Losses from Sales of Capital Assets, by Adjusted Gross Income Class, Tax Years 2007–2012

Billions of dollars



SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Months of Sales for Short- and Long-Term Gains and Losses

In terms of short-term gains in 2007, taxpayers reported \$6.2 billion, the most gains of this type, in the month of October when a sale date was provided (Figures G and H). In contrast, in 2012 the most short-term gains of \$10.0 billion were reported in December while \$3.1 billion were reported in October. Short-term losses for 2007 and 2012 showed similar patterns for the month of sale with the most sales reported by taxpayers in December. In 2007, \$11.2 billion sales were reported in December and \$11.6 billion were reported in this month in 2012. In 2007, the second highest short-term losses were reported in November when \$7.9 billion sales were reported, in contrast in 2012 only \$3.7 billion sales were reported in November.

A comparison of long-term gains and losses shows considerable differences especially in terms of long-term gains. In 2007, the most gains of this type were reported in June when \$51.7 billion gains were realized, followed by January when taxpayers reported \$43.8 billion long-term gains. In 2012 the most long-term gains of \$110.1 billion (more than three times higher than any other month) were reported in December followed by November when \$29.8 billion sales were reported. This high volume of sales at the end of 2012 was a likely response to the upcoming American Taxpayer Relief Act of 2012 in which tax rates on long-term capital gains were increased from 15 to 20

percent for high-income taxpayers starting with Tax Year 2013 and subsequent years. To illustrate this point, a comparison of these gains reported in the month of December for 2011 and 2012 shows a large increase from \$53.0 billion.

Description of Tables

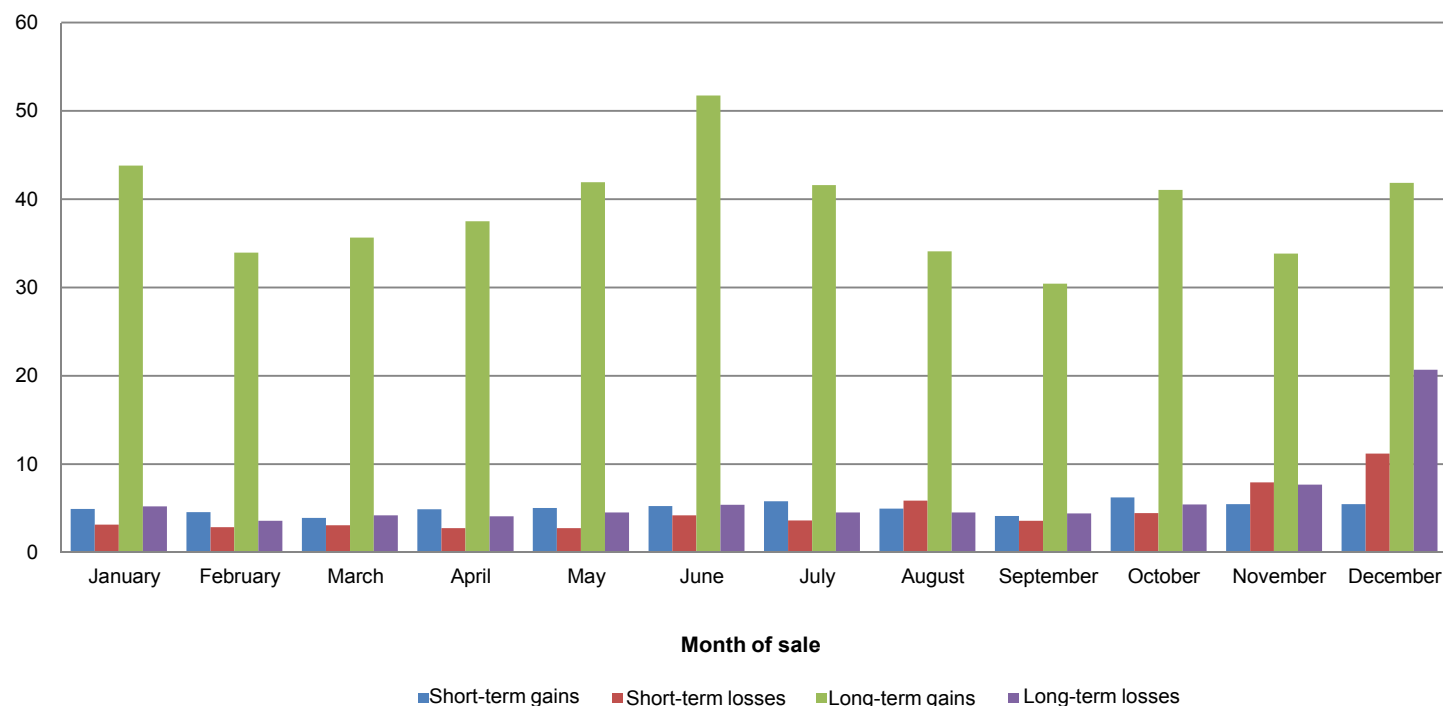
Tables 1 through 4 present detailed data on sales of capital assets for Tax Years 2010, 2011, and 2012. Tables 1 and 2 show aggregated data from transactions reported on the following tax forms: Schedule D (*Capital Gains and Losses*); Form 4797 (*Sales of Business Property*); Form 6252 (*Installment Sale Income*); Form 8824 (*Like-Kind Exchanges*); Form 4684 (*Casualties and Thefts*); Form 2439 (*Notice to Shareholder of Undistributed Long-Term Capital Gains*); and Form 6781 (*Gains and Losses from Section 1256 Contracts and Straddles*). Capital gains and losses reported on other forms and carried to Schedule D were also included. Tables 3 and 4 present data on months of sale and holding periods.

Table 1 shows the distribution of gain, loss, and no gain or loss realized transactions by asset type and length of time held (short term or long term). Capital gain distributions and pass-through income from partnerships, S corporations, and estates and trusts were counted as one transaction even though the gain or loss may have been from more than one entity and reflected many transactions at the entity level. Table 2 shows the distribution of short-term and long-term gains and losses by adjusted

Figure G

Short- and Long-Term Gains and Losses from Sales of Capital Assets, by Month of Sale, Tax Year 2007

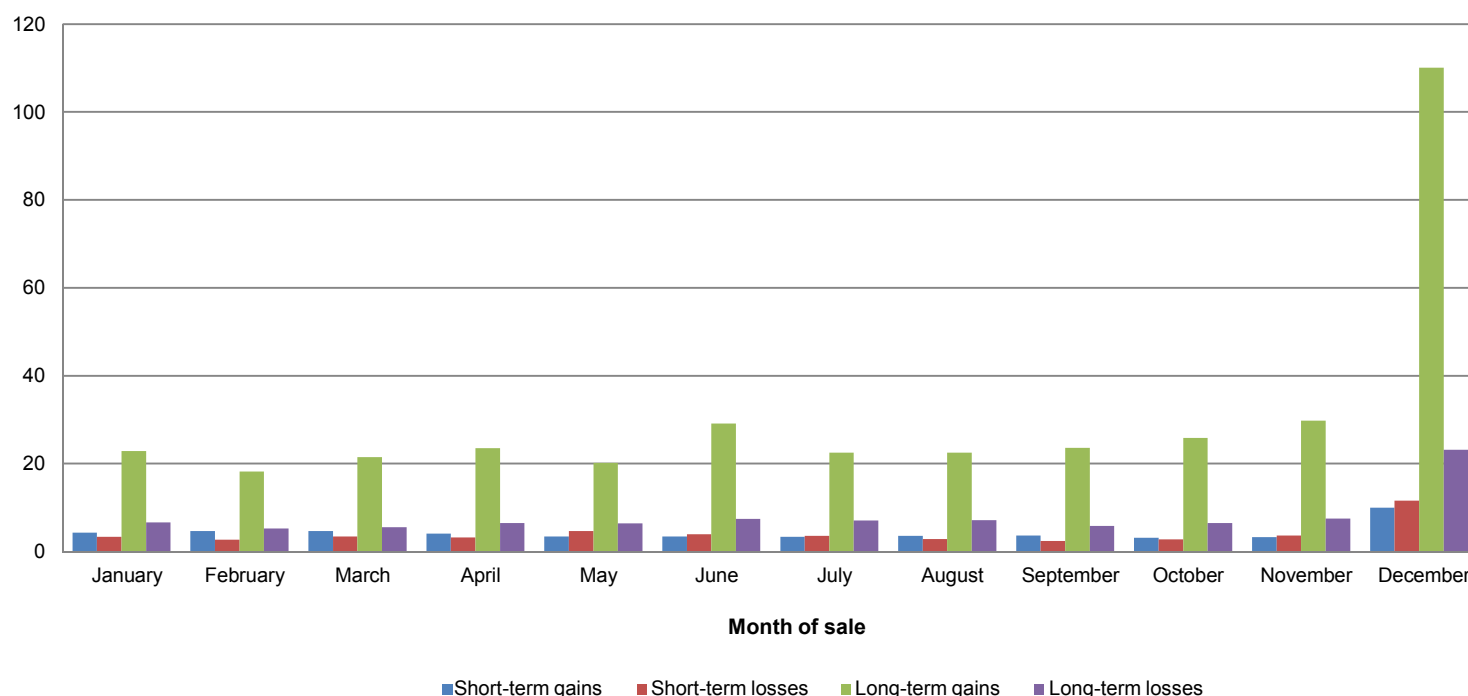
Billions of dollars



SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Figure H**Short- and Long-Term Gains and Losses from Sales of Capital Assets, by Month of Sale, Tax Year 2012**

Billions of dollars



SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

gross income (AGI) group for selected asset types. Tables 3 and 4 present data on months of sale and holding periods. Table 3 shows the distributions of transactions by months of sale for selected asset types. Table 4 shows the distribution of transactions by holding period for selected asset types.

Table 5 shows the stratum definition, sample size and population size for the sample selection. Tables 6 through 9 show coefficient of variation (CV) tables for Tables 1 through 4.

Explanation of Selected Terms

Categories of Assets:

Corporate stock—Includes shares of publicly traded and closely held common and preferred stock, stock rights, and stock warrants. Short sales of corporate stock were also included.

U.S. Government obligations—Includes bonds, notes, bills, and other certificates of indebtedness issued by, backed, or guaranteed by the U.S. Government or Federal agencies.

State and local Government obligations—Includes bonds, notes, bills, and other certificates of indebtedness issued by, backed, or guaranteed by States, cities, or local Governments.

Other bonds, notes, and debentures—Includes bonds and other debt obligations issued by corporations and all other types of debt obligations.

Put and call options—A call gives the holder the right to buy the underlying asset by a certain date for a certain price. A put option gives the right to sell an asset by a certain date for a

certain price. This category includes put and call options, straddles, and futures contracts on corporate stock.

Futures contracts—Includes futures contracts on commodities, foreign currency, interest rates, stock price indexes, and other financial derivatives and instruments.

Tax-exempt bond mutual funds—Includes sale of shares of mutual funds and investment trusts invested in bonds and other debt instruments of State and local Governments.

Partnerships, S corporations, and estates and trusts—Includes sales of partnership interests and S corporations. S corporations allocate earnings to shareholders and are taxed at the individual shareholder level.

Mutual funds, except tax-exempt bond funds—Includes sales of shares of mutual funds and real estate investment trusts.

Livestock—Includes cattle and other animals held for work, breeding, bearing fur, and depreciable animals.

Timber—Includes cut or standing timber, and timber sales that qualify for Internal Revenue Code 1231 (involuntary conversion) treatment.

Involuntary conversions—Includes involuntary conversions resulting from destruction, theft, condemnation, or eminent domain.

Residential rental property—Includes apartments, duplexes, motels, nursing homes, and similar residential properties.

Depreciable business personal property—Includes property used in business such as equipment, machinery and vehicles.

Depreciable business real property—Includes office buildings, shopping malls, factory buildings, warehouses, and similar real property.

Farmland—Includes farm and ranch land, farms, and ranches.

Other land—Includes undeveloped land other than farmland.

Residences—Principal residences and secondary homes.

Other assets—Includes other assets not included in the above categories, such as collectibles, bad debts, and copyrights.

Unidentifiable—Includes assets where the description is unreadable, unidentifiable or not present.

Passthrough gains and losses—Includes capital gains on assets sold by partnerships, S Corporations, and estates and trusts, and distributed to be taxed at the individual partner, shareholder, and beneficiary levels.

Capital gain distributions—Distributions by mutual funds to shareholders of capital gains from sales of assets by mutual funds.

Other Terms:

Basis—The original cost of the investment adjusted by adding the cost of expenses of the sale or any improvement costs. In addition, depreciation, amortization and depletion deductions are subtracted.

Sales price—The gross selling price of the asset, including the cash or fair market value of other property received.

Capital asset—Property owned and used for investment, personal or pleasure uses.

Gain (or loss)—The difference between the sales price and the cost or other basis, less any depreciation.

Net capital gains—Capital gains less capital losses.

Short-term—The holding period for short-term capital gains and losses is 1 year or less.

Long-term—The holding period for long-term capital gains and losses is more than 1 year.

Data Source and Limitations

The Sales of Capital Assets Study is a subsample of the Individual Statistics of Income (SOI) sample. Records were selected for the sample and subsample either if they possessed certain combinations of the four ending digits of the Social Security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN was less than or equal to the stratum sample or subsampling rate times 100,000. The Tax Year 2012 estimates for the Sales of Capital Assets Study are based on a subsample of 245,568 returns randomly selected from an original sample of 338,475 returns and a final population of

144,924,379 returns.⁵ The original sample was used to produce the estimates in previously published SOI reports for Tax Year 2012, such as *Statistics of Income—2012 Individual Income Tax Returns*—Publication 1304.

The Tax Year 2012 SOCA cross-sectional sample took its income stratum from the Individual SOI sample, except that income codes 01 and 24 were further divided into finer income groups of \$10–\$20 million, \$20–\$40 million and \$40 million and more, thus creating 28 income strata (001–028). These 28 strata were then sampled on whether or not the returns were filed electronically (strata 101–128 for electronic returns). Some high-income returns (for example, returns with income between \$10 and \$20 million) were sampled at a higher rate for electronic returns (100 percent) than for paper returns (33.33 percent) in order to reduce processing costs. Table 5 gives the stratum definitions, as well as the number of returns within each stratum for the 2012 SOCA sample and 2012 population of individual returns.

The sample for the 2010 SOCA study includes 222,658 returns where 200,688 are 2007 surviving panel returns, and 21,970 are 2010 refreshment sample returns. The target population includes all 142,248,145 individual income tax returns filed for Tax Year 2010. For the 2011 SOCA study, the sample includes a total of 230,580 returns, while the target population includes 145,109,855 returns. The refreshment sample for both years includes three parts. The first part is a very small, stratified random sample with the same stratum definition as in the base-year panel sample. The purpose of this part is to add high-income returns (especially stratum jumpers) and new filers that were not already in the panel sample. The second part is a simple random sample of primary taxpayers who did not file tax returns for Tax Year 2007 but did for 2008 and/or 2009. The third part is a simple random sample of secondary taxpayers (i.e., married and filing jointly) who were not part of the base-year panel. Including returns from the second and the third parts allowed SOI to improve estimates at no cost, since these returns are edited for another SOI sample.

Since the data represented here are estimates based on a sample of returns filed, they are subject to sampling error. In order to properly use the statistical data provided, the magnitude of the potential sampling error must be known (Tables 6–9); coefficients of variation (CVs) are used to measure that magnitude.

Janette Wilson and Pearson Liddell are economists with the Individual Research Section. This article was prepared under the direction of Michael Strudler, Chief.

⁵ For the 2007 panel sample design and refreshment sample design, see Liu, Y.K.; Auten, G.; Testa, V.; and Strudler, M. (2009), “Redesign of SOI’s Individual Income Tax Return Edited Panel Sample,” *Proceedings of the Survey Methodology Section*, American Statistical Association, 200, pp. 3129–3143.

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Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2010

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	218,219	5,347,598,895	5,088,679,034	373,406,632	117,583	2,648,016,928	2,180,404,751	640,271,671
Corporate stock	115,988	2,067,176,881	1,971,409,833	99,093,335	63,478	1,132,317,891	940,804,870	192,694,431
U.S. Government obligations	2,106	175,060,073	174,950,400	111,129	592	64,500,517	63,754,411	754,105
State and local government obligations	3,650	256,408,297	254,132,289	2,369,105	1,197	91,649,440	87,366,348	4,307,354
Other bonds, notes and debentures	1,689	90,619,009	89,997,164	506,713	700	35,451,097	31,899,080	3,557,075
Put and call options	7,629	80,064,211	78,918,962	1,367,178	4,209	18,744,996	11,252,960	7,427,781
Futures contracts	1,348	35,869,823	26,298,319	9,552,204	770	27,877,541	10,068,077	17,796,651
Mutual funds, except tax-exempt bond funds	51,654	687,783,274	688,945,159	460,711	26,043	314,411,632	284,625,048	30,134,602
Tax-exempt bond mutual funds	3,621	87,979,934	87,633,085	346,706	1,707	48,937,204	46,950,307	1,995,657
Partnership, S corporation, and estate or trust interests	3,699	222,810,548	139,105,943	26,030,042	2,353	147,868,338	53,509,346	38,026,067
Livestock	610	4,281,447	1,585,161	1,881,213	299	2,950,728	505,249	2,198,311
Timber	77	1,669,972	480,773	1,185,365	70	1,602,028	411,309	1,188,786
Involuntary conversions	332	1,724,167	972,647	309,510	28	903,520	236,076	667,456
Residential rental property	948	124,079,528	123,942,627	725,156	531	55,432,149	39,391,113	15,593,062
Depreciable business personal property	1,987	16,521,423	11,901,212	810,805	242	5,439,202	2,190,472	2,596,866
Depreciable business real property	485	49,818,788	44,193,236	4,181,052	273	29,877,867	18,959,572	10,300,901
Farmland	93	10,353,866	6,320,454	3,844,451	66	7,228,384	2,860,151	4,046,164
Other land	406	40,277,351	34,797,055	4,377,080	250	30,753,499	22,505,417	7,784,186
Total residences	377	151,664,789	138,114,991	2,405,354	81	28,563,507	18,529,068	4,432,458
Principal	324	115,249,316	99,738,216	2,167,506	63	26,070,058	16,687,570	3,802,563
Other residences	53	36,415,473	38,376,775	237,848	17	2,493,449	1,841,498	629,896
Other assets	7,742	1,127,568,406	1,103,241,739	18,332,973	4,132	528,220,975	475,989,626	54,462,181
Unidentifiable	822	115,867,105	111,737,985	3,312,592	419	75,286,413	68,596,252	6,846,620
Passthrough gains or losses	6,303	N/A	N/A	185,549,931	3,489	N/A	N/A	226,806,928
Capital gain distributions	6,654	N/A	N/A	6,654,027	6,654	N/A	N/A	6,654,027

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2010—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	81,951	2,006,805,779	2,218,630,784	266,865,039	18,685	692,776,188	689,643,499
Corporate stock	46,362	754,061,226	846,243,807	93,601,096	6,147	180,797,764	184,361,156
U.S. Government obligations	595	33,072,273	33,708,977	642,977	919	77,487,282	77,487,012
State and local government obligations	910	49,145,187	51,070,761	1,938,249	1,542	115,613,670	115,695,180
Other bonds, notes and debentures	473	20,820,436	23,752,089	3,050,362	516	34,347,476	34,345,996
Put and call options	3,089	57,229,406	62,941,191	6,060,604	330	4,089,809	4,724,811
Futures contracts	562	5,086,869	13,318,075	8,244,446	16	2,905,414	2,912,168
Mutual funds, except tax-exempt bond funds	20,720	348,500,882	378,191,708	29,673,891	4,892	24,870,760	26,128,403
Tax-exempt bond mutual funds	1,273	29,990,010	31,629,888	1,648,951	641	9,052,719	9,052,891
Partnership, S corporation, and estate or trust interests	1,147	65,141,488	75,950,187	11,996,026	199	9,800,723	9,646,411
Livestock	103	339,799	655,225	317,098	208	990,920	424,687
Timber	3	25,007	28,428	3,421	4	42,937	41,035
Involuntary conversions	58	42,309	-41,447	357,946	246	778,338	778,018
Residential rental property	297	48,129,312	63,057,452	14,867,907	119	20,518,067	21,494,061
Depreciable business personal property	362	2,070,777	3,791,148	1,786,061	1,383	9,011,445	5,919,592
Depreciable business real property	142	16,415,999	22,575,348	6,119,849	70	3,524,922	2,658,316
Farmland	9	800,208	1,001,492	201,712	18	2,325,275	2,458,811
Other land	91	6,462,770	9,817,618	3,407,106	65	3,061,082	2,474,021
Total residences	30	4,116,387	5,447,321	2,027,104	266	118,984,896	114,138,602
Principal	18	2,051,129	2,990,014	1,635,057	242	87,128,130	80,060,632
Other residences	12	2,065,259	2,457,306	392,048	24	31,856,766	34,077,970
Other assets	2,766	533,196,244	560,674,485	36,129,208	844	66,151,188	66,577,628
Unidentifiable	324	32,159,191	34,817,033	3,534,028	79	8,421,502	8,324,700
Passthrough gains or losses	2,634	N/A	N/A	41,256,997	180	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2010

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	114,781	3,259,781,034	3,243,110,116	43,425,927	62,487	1,491,521,092	1,399,189,289	126,023,237
Corporate stock	68,547	1,445,161,844	1,442,372,216	4,563,114	37,318	712,389,639	677,531,744	35,719,758
U.S. Government obligations	834	127,260,140	127,208,857	50,464	234	49,829,680	49,555,282	279,633
State and local government obligations	629	68,522,811	68,404,994	108,999	208	19,708,729	19,265,123	451,197
Other bonds, notes and debentures	588	37,200,996	37,384,378	-296,860	309	18,392,411	17,512,992	886,124
Put and call options	7,452	36,635,482	35,928,655	1,051,484	4,119	17,197,308	10,691,297	6,546,032
Futures contracts	1,313	33,995,517	24,787,872	9,205,622	748	26,431,788	9,081,142	17,353,768
Mutual funds, except tax-exempt bond funds	24,857	437,280,464	436,930,750	1,789,474	13,372	175,050,559	166,615,802	8,566,826
Tax-exempt bond mutual funds	1,409	34,162,162	34,065,094	102,975	677	18,790,022	18,420,201	376,600
Partnership, S corporation, and estate or trust interests	1,902	78,594,272	76,973,521	1,854,972	1,293	30,333,839	26,788,965	3,831,312
Livestock	97	550,714	358,811	189,190	56	437,495	165,372	271,471
Timber	8	95,244	36,823	58,421	6	81,754	23,277	58,477
Involuntary conversions	21	182,556	-70,944	-188,201	4	111,179	68,058	43,121
Residential rental property	142	16,962,913	17,743,989	-648,563	92	7,066,807	6,202,181	864,637
Depreciable business personal property	163	2,252,150	2,049,981	197,086	60	1,374,521	897,542	475,213
Depreciable business real property	49	4,350,191	4,345,342	17,987	24	2,597,447	2,009,382	605,114
Farmland	4	632,729	606,441	25,489	* 1	* 88,311	* 62,380	* 25,932
Other land	26	996,324	981,111	19,307	13	378,260	284,735	94,031
Total residences	21	8,453,494	8,031,739	156,591	6	1,504,017	952,058	193,871
Principal	15	7,755,919	7,327,462	159,799	4	1,409,494	884,449	166,958
Other residences	6	697,575	704,277	-3,208	* 2	* 94,523	* 67,610	* 26,913
Other assets	4,773	845,041,425	844,300,481	573,848	2,746	358,118,202	343,457,776	15,160,412
Unidentifiable	384	81,449,605	80,670,005	248,512	209	51,639,125	49,603,982	1,770,456
Passthrough gains or losses	1,564	N/A	N/A	24,346,016	991	N/A	N/A	32,449,253

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2010—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	42,924	1,454,140,711	1,525,571,793	82,597,310	9,369	314,119,230	318,349,034
Corporate stock	26,939	588,885,992	618,686,609	31,156,644	4,290	143,886,212	146,153,863
U.S. Government obligations	253	20,922,208	21,145,589	229,169	346	56,508,252	56,507,987
State and local government obligations	220	18,913,366	19,245,936	342,198	201	29,900,717	29,893,935
Other bonds, notes and debentures	184	10,617,967	11,682,112	1,182,984	95	8,190,618	8,189,273
Put and call options	3,018	16,370,907	21,529,385	5,494,547	314	3,067,267	3,707,973
Futures contracts	552	4,745,252	12,881,643	8,148,145	13	2,818,476	2,825,088
Mutual funds, except tax-exempt bond funds	8,171	245,036,096	251,903,648	6,777,352	3,313	17,193,809	18,411,300
Tax-exempt bond mutual funds	427	11,968,140	12,240,850	273,624	305	3,404,000	3,404,043
Partnership, S corporation, and estate or trust interests	521	44,912,863	46,825,234	1,976,340	88	3,347,571	3,359,322
Livestock	38	90,759	170,980	82,281	3	22,460	22,460
Timber	*[1]	* 2,141	* 2,198	* 57	* 1	* 11,348	* 11,348
Involuntary conversions	17	187	-210,192	231,323	*[1]	* 71,190	* 71,190
Residential rental property	33	8,514,879	10,028,947	1,513,199	17	1,381,227	1,512,860
Depreciable business personal property	53	323,169	572,664	278,127	50	554,460	579,775
Depreciable business real property	19	1,458,344	2,045,580	587,127	6	294,401	290,380
Farmland	*[1]	* 632	* 1,074	* 443	* 2	* 543,786	* 542,987
Other land	5	331,023	405,653	74,724	7	287,041	290,724
Total residences	4	501,919	539,199	37,280	11	6,447,558	6,540,482
Principal	* 1	* 178,979	* 186,138	* 7,159	10	6,167,446	6,256,875
Other residences	3	322,940	353,060	30,121	* 1	* 280,113	* 283,606
Other assets	1,770	458,439,981	472,526,702	14,586,564	257	28,483,242	28,316,003
Unidentifiable	136	22,104,886	23,347,981	1,521,945	40	7,705,594	7,718,042
Passthrough gains or losses	565	N/A	N/A	8,103,237	8	N/A	N/A

[1] Less than 500.

* Estimates should be used with caution because of the small number of sample returns on which they are based.

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2010

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	103,438	2,087,817,861	1,845,568,919	329,980,705	55,096	1,156,495,836	781,215,462	514,248,434
Corporate stock	47,441	622,015,037	529,037,617	94,530,220	26,161	419,928,252	263,273,126	156,974,673
U.S. Government obligations	1,273	47,799,933	47,741,543	60,665	357	14,670,837	14,199,130	474,472
State and local government obligations	3,021	187,885,486	185,727,295	2,260,107	989	71,940,711	68,101,225	3,856,157
Other bonds, notes and debentures	1,101	53,418,013	52,612,787	803,573	391	17,058,686	14,386,088	2,670,950
Put and call options	177	43,428,730	42,990,307	315,693	90	1,547,688	561,663	881,750
Futures contracts	35	1,874,306	1,510,447	346,582	22	1,445,752	986,935	442,883
Mutual funds, except tax-exempt bond funds	26,798	250,502,810	252,014,409	-1,328,762	12,670	139,361,074	118,009,246	21,567,776
Tax-exempt bond mutual funds	2,212	53,817,772	53,567,991	243,731	1,030	30,147,183	28,530,105	1,619,058
Partnership, S corporation, and estate or trust interests	1,797	144,216,276	62,132,422	24,175,069	1,060	117,534,499	26,720,381	34,194,755
Livestock	514	3,730,734	1,226,350	1,692,023	243	2,513,233	339,878	1,926,840
Timber	70	1,574,728	443,949	1,126,944	64	1,520,273	388,032	1,130,309
Involuntary conversions	311	1,541,611	1,043,591	497,711	24	792,341	168,018	624,335
Residential rental property	806	107,116,614	106,198,638	1,373,718	439	48,365,343	33,188,932	14,728,426
Depreciable business personal property	1,824	14,269,273	9,851,231	613,719	182	4,064,681	1,292,929	2,121,653
Depreciable business real property	436	45,468,597	39,847,895	4,163,065	249	27,280,420	16,950,190	9,695,787
Farmland	89	9,721,137	5,714,013	3,818,962	65	7,140,073	2,797,771	4,020,232
Other land	381	39,281,027	33,815,944	4,357,774	237	30,375,239	22,220,682	7,690,156
Total residences	356	143,211,295	130,083,252	2,248,763	74	27,059,490	17,577,010	4,238,588
Principal	309	107,493,397	92,410,754	2,007,708	59	24,660,564	15,803,121	3,635,605
Other residences	47	35,717,898	37,672,498	241,056	16	2,398,926	1,773,888	602,983
Other assets	2,969	282,526,981	258,941,259	17,759,125	1,386	170,102,772	132,531,850	39,301,769
Unidentifiable	438	34,417,500	31,067,981	3,064,081	210	23,647,288	18,992,271	5,076,164
Passthrough gains or losses	4,738	N/A	N/A	161,203,915	2,498	N/A	N/A	194,357,675
Capital gain distributions	6,654	N/A	N/A	6,654,027	6,654	N/A	N/A	6,654,027

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2010—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	39,026	552,665,068	693,058,992	184,267,729	9,316	378,656,958	371,294,465
Corporate stock	19,423	165,175,234	227,557,198	62,444,453	1,857	36,911,551	38,207,294
U.S. Government obligations	342	12,150,066	12,563,388	413,808	573	20,979,031	20,979,025
State and local government obligations	691	30,231,821	31,824,825	1,596,051	1,341	85,712,953	85,801,245
Other bonds, notes and debentures	289	10,202,469	12,069,976	1,867,378	421	26,156,858	26,156,722
Put and call options	71	40,858,499	41,411,805	566,056	16	1,022,543	1,016,839
Futures contracts	10	341,616	436,432	96,301	3	86,938	87,080
Mutual funds, except tax-exempt bond funds	12,548	103,464,786	126,288,060	22,896,538	1,579	7,676,950	7,717,103
Tax-exempt bond mutual funds	846	18,021,870	19,389,037	1,375,327	336	5,648,719	5,648,848
Partnership, S corporation, and estate or trust interests	626	20,228,625	29,124,953	10,019,686	111	6,453,152	6,287,089
Livestock	66	249,041	484,245	234,817	205	968,460	402,227
Timber	3	22,866	26,230	3,364	3	31,589	29,687
Involuntary conversions	42	42,121	168,745	126,624	245	707,148	706,828
Residential rental property	264	39,614,432	53,028,505	13,354,707	102	19,136,839	19,981,201
Depreciable business personal property	309	1,747,608	3,218,484	1,507,934	1,333	8,456,985	5,339,817
Depreciable business real property	124	14,957,655	20,529,768	5,532,721	64	3,230,521	2,367,936
Farmland	8	799,576	1,000,418	201,270	16	1,781,489	1,915,824
Other land	86	6,131,747	9,411,965	3,332,382	58	2,774,041	2,183,297
Total residences	26	3,614,468	4,908,122	1,989,825	256	112,537,337	107,598,120
Principal	17	1,872,149	2,803,876	1,627,897	233	80,960,684	73,803,756
Other residences	9	1,742,319	2,104,246	361,927	23	31,576,653	33,794,364
Other assets	996	74,756,262	88,147,783	21,542,644	588	37,667,946	38,261,625
Unidentifiable	188	10,054,304	11,469,053	2,012,083	39	715,908	606,657
Passthrough gains or losses	2,069	N/A	N/A	33,153,760	172	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2011

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	245,558	6,055,766,012	5,950,988,653	367,794,509	125,967	2,703,482,380	2,321,444,100	658,222,940
Corporate stock	120,534	2,063,787,526	2,029,506,071	73,898,228	61,631	992,106,099	841,440,908	174,230,642
U.S. Government obligations	1,869	157,302,722	157,671,568	-366,094	532	50,875,422	49,644,702	1,233,068
State and local government obligations	3,977	275,290,424	273,339,185	1,880,788	1,262	98,393,554	93,118,058	5,208,062
Other bonds, notes and debentures	1,901	82,202,048	81,398,598	757,375	877	31,667,700	28,735,841	2,956,432
Put and call options	9,901	58,840,072	64,124,548	10,299	5,348	34,261,301	24,726,132	10,550,822
Futures contracts	2,132	42,088,733	37,233,124	4,862,964	762	29,821,559	14,853,352	14,975,764
Mutual funds, except tax-exempt bond funds	66,152	926,055,493	922,294,483	7,553,187	32,144	485,657,960	448,596,089	38,301,777
Tax-exempt bond mutual funds	4,516	79,693,705	80,908,058	-1,208,438	1,762	32,461,648	30,850,911	1,610,570
Partnership, S corporation, and estate or trust interests	4,145	140,845,708	122,905,397	18,269,199	2,387	81,007,505	49,705,663	31,745,042
Livestock	613	3,749,067	1,015,293	1,983,277	343	2,946,293	423,023	2,201,975
Timber	88	1,783,727	470,453	1,164,294	73	1,475,253	301,776	1,172,242
Involuntary conversions	395	1,033,362	656,319	185,000	34	599,907	114,127	485,780
Residential rental property	922	114,726,637	110,847,122	1,968,453	510	51,167,048	35,495,974	13,546,242
Depreciable business personal property	1,979	16,243,538	10,852,464	1,377,014	219	4,774,002	1,678,231	2,411,804
Depreciable business real property	431	58,785,819	52,271,403	5,034,171	247	33,065,014	20,942,266	11,252,335
Farmland	75	8,194,603	4,903,036	2,755,154	59	6,395,860	3,166,383	2,980,007
Other land	371	26,529,570	21,069,028	5,017,687	224	17,636,688	10,090,670	7,243,450
Total residences	293	102,355,003	92,437,018	3,944,440	62	28,891,107	18,493,614	5,028,442
Principal	237	90,969,228	82,223,283	3,359,293	40	25,036,504	16,144,897	4,129,422
Other residences	55	11,385,774	10,213,735	585,147	22	3,854,603	2,348,717	899,020
Other assets	7,919	1,669,655,650	1,652,227,595	29,531,180	3,989	615,573,098	553,479,227	67,065,115
Unidentifiable	1,408	226,602,604	234,857,890	3,368,565	723	104,705,362	95,587,155	10,827,489
Passthrough gains or losses	7,082	N/A	N/A	191,206,690	3,922	N/A	N/A	238,594,801
Capital gain distributions	8,857	N/A	N/A	14,601,077	8,857	N/A	N/A	14,601,077

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2011—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	92,135	2,776,195,383	3,047,552,276	290,428,431	27,456	576,088,249	581,992,277
Corporate stock	49,959	960,738,852	1,070,105,515	100,332,414	8,944	110,942,575	117,959,649
U.S. Government obligations	437	36,484,316	38,080,104	1,599,162	901	69,942,983	69,946,762
State and local government obligations	1,076	52,856,127	56,158,122	3,327,275	1,639	124,040,743	124,063,005
Other bonds, notes and debentures	568	20,731,671	22,927,560	2,199,057	456	29,802,677	29,735,197
Put and call options	4,029	22,596,704	34,174,790	10,540,524	524	1,982,067	5,223,626
Futures contracts	1,351	9,043,962	19,156,591	10,112,800	20	3,223,213	3,223,181
Mutual funds, except tax-exempt bond funds	23,692	398,399,812	429,542,018	30,748,591	10,316	41,997,721	44,156,376
Tax-exempt bond mutual funds	1,977	40,608,873	43,430,683	2,819,008	777	6,623,185	6,626,464
Partnership, S corporation, and estate or trust interests	1,486	50,505,021	63,804,501	13,475,843	273	9,333,182	9,395,233
Livestock	96	184,982	408,243	218,698	174	617,792	184,027
Timber	7	31,872	39,322	7,948	8	276,603	129,356
Involuntary conversions	57	277,242	370,002	300,781	304	156,213	172,191
Residential rental property	267	35,457,602	47,075,720	11,577,789	144	28,101,987	28,275,428
Depreciable business personal property	310	1,013,810	2,048,598	1,034,790	1,449	10,455,726	7,125,634
Depreciable business real property	113	19,398,455	25,611,793	6,218,164	70	6,322,351	5,717,345
Farmland	5	820,476	1,044,383	224,853	11	978,267	692,270
Other land	89	5,113,770	7,292,970	2,225,763	58	3,779,113	3,685,387
Total residences	28	3,099,145	4,075,969	1,084,002	203	70,364,751	69,867,435
Principal	17	2,135,999	2,811,890	770,128	181	63,796,725	63,266,496
Other residences	11	963,146	1,264,079	313,874	22	6,568,025	6,600,939
Other assets	3,209	1,000,110,027	1,045,992,979	37,533,936	721	53,972,525	52,755,390
Unidentifiable	578	118,722,665	136,212,412	7,458,924	108	3,174,577	3,058,323
Passthrough gains or losses	2,801	N/A	N/A	47,388,111	358	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2011

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	133,284	3,998,751,457	4,089,668,460	-8,126,153	58,066	1,478,938,196	1,418,934,542	116,190,790
Corporate stock	73,153	1,492,174,895	1,539,561,611	-7,487,756	32,452	598,299,548	584,715,028	37,453,639
U.S. Government obligations	962	128,222,617	128,251,291	-20,829	216	40,906,290	40,593,359	316,522
State and local government obligations	699	67,834,720	67,857,192	-50,883	187	17,775,058	17,313,323	457,207
Other bonds, notes and debentures	756	36,183,431	36,340,359	-155,117	338	11,153,643	10,565,028	589,589
Put and call options	9,731	57,055,437	62,240,180	121,957	5,278	33,274,261	24,238,467	10,041,132
Futures contracts	2,093	38,345,904	33,958,154	4,390,156	735	28,580,815	14,260,798	14,322,626
Mutual funds, except tax-exempt bond funds	34,148	639,922,872	649,452,365	-5,645,671	13,462	307,143,020	299,492,675	8,815,107
Tax-exempt bond mutual funds	1,631	26,180,364	26,801,106	-618,162	598	9,667,435	9,479,009	188,211
Partnership, S corporation, and estate or trust interests	2,361	57,118,780	56,329,542	976,584	1,258	22,309,607	18,845,988	3,786,472
Livestock	108	434,739	279,957	151,726	52	331,705	103,698	228,063
Timber	12	143,188	109,162	36,152	5	67,647	29,737	38,238
Involuntary conversions	19	194,279	41,288	-55,030	3	194,275	78,983	115,292
Residential rental property	125	13,066,915	12,440,786	225,669	78	6,554,260	5,844,355	681,463
Depreciable business personal property	178	2,069,380	1,832,606	82,988	63	924,946	552,223	358,005
Depreciable business real property	37	2,529,615	2,479,733	95,753	21	1,534,564	1,266,199	313,455
Farmland	3	145,155	129,175	9,930	2	33,835	23,896	9,938
Other land	29	2,864,697	2,800,708	122,446	12	1,834,951	1,585,549	249,402
Total residences	20	2,892,234	2,248,060	144,119	5	1,191,617	790,252	193,311
Principal	16	2,665,404	2,093,130	72,506	* 3	* 1,069,822	* 746,332	* 115,724
Other residences	* 5	* 226,830	* 154,930	* 71,613	* 2	* 121,794	* 43,920	* 77,588
Other assets	4,846	1,266,651,198	1,288,352,109	-9,450,246	2,152	334,600,379	326,979,680	12,045,529
Unidentifiable	697	164,721,036	178,163,076	-1,707,815	329	62,560,341	62,176,295	1,791,993
Passthrough gains or losses	1,676	N/A	N/A	10,707,874	820	N/A	N/A	24,195,595

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2011—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	58,307	2,250,716,287	2,389,262,651	124,316,943	16,910	269,096,973	281,471,267
Corporate stock	33,778	809,822,021	863,368,081	44,941,395	6,923	84,053,326	91,478,502
U.S. Government obligations	202	30,773,145	31,111,013	337,351	545	56,543,182	56,546,919
State and local government obligations	219	17,181,812	17,689,307	508,090	292	32,877,851	32,854,562
Other bonds, notes and debentures	283	9,096,037	9,839,336	744,706	135	15,933,751	15,935,995
Put and call options	3,934	21,958,957	32,937,935	9,919,175	519	1,822,219	5,063,778
Futures contracts	1,341	9,073,108	19,005,407	9,932,470	16	691,981	691,949
Mutual funds, except tax-exempt bond funds	13,107	298,291,879	313,287,204	14,460,778	7,579	34,487,973	36,672,486
Tax-exempt bond mutual funds	703	13,738,656	14,545,685	806,373	331	2,774,273	2,776,412
Partnership, S corporation, and estate or trust interests	934	30,567,176	33,113,033	2,809,888	169	4,241,997	4,370,521
Livestock	49	73,010	150,250	76,338	7	30,024	26,009
Timber	5	23,259	25,576	2,086	3	52,282	53,849
Involuntary conversions	16	0	-37,699	170,322	*[1]	* 3	* 3
Residential rental property	25	3,370,669	3,744,133	455,795	22	3,141,985	2,852,298
Depreciable business personal property	53	249,872	525,068	275,018	61	894,562	755,315
Depreciable business real property	12	890,415	1,108,117	217,702	4	104,636	105,416
Farmland	[1]	934	934	8	* 1	* 110,386	* 104,344
Other land	8	392,734	517,039	126,955	9	637,012	698,120
Total residences	3	209,733	253,711	49,193	12	1,490,884	1,204,098
Principal	* 2	* 163,798	* 201,801	* 43,218	11	1,431,784	1,144,997
Other residences	* 1	* 45,935	* 51,910	* 5,974	* 1	* 59,101	* 59,101
Other assets	2,468	903,903,167	933,162,138	21,495,775	227	28,147,652	28,210,291
Unidentifiable	325	101,099,703	114,916,381	3,499,807	42	1,060,992	1,070,400
Passthrough gains or losses	843	N/A	N/A	13,487,720	13	N/A	N/A

* Estimates should be used with caution because of the small number of sample returns on which they are based.

[1] Less than 500.

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2011

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	112,274	2,057,014,555	1,861,320,193	375,920,662	67,901	1,224,544,184	902,509,558	542,032,150
Corporate stock	47,381	571,612,631	489,944,460	81,385,985	29,179	393,806,551	256,725,879	136,777,003
U.S. Government obligations	907	29,080,104	29,420,277	-345,265	316	9,969,133	9,051,342	916,546
State and local government obligations	3,278	207,455,704	205,481,993	1,931,670	1,075	80,618,497	75,804,735	4,750,856
Other bonds, notes and debentures	1,145	46,018,617	45,058,239	912,492	538	20,514,057	18,170,813	2,366,843
Put and call options	170	1,784,635	1,884,367	-111,658	70	987,040	487,664	509,690
Futures contracts	40	3,742,829	3,274,970	472,808	* 27	* 1,240,744	* 592,555	* 653,138
Mutual funds, except tax-exempt bond funds	32,004	286,132,621	272,842,118	13,198,857	18,682	178,514,940	149,103,414	29,486,670
Tax-exempt bond mutual funds	2,885	53,513,342	54,106,951	-590,276	1,165	22,794,213	21,371,902	1,422,359
Partnership, S corporation, and estate or trust interests	1,785	83,726,928	66,575,854	17,292,615	1,129	58,697,898	30,859,675	27,958,569
Livestock	505	3,314,328	735,335	1,831,551	290	2,614,588	319,325	1,973,911
Timber	76	1,640,539	361,292	1,128,141	68	1,407,605	272,039	1,134,003
Involuntary conversions	376	839,083	615,031	240,030	31	405,632	35,143	370,488
Residential rental property	797	101,659,722	98,406,336	1,742,784	432	44,612,788	29,651,619	12,864,779
Depreciable business personal property	1,801	14,174,158	9,019,857	1,294,026	156	3,849,056	1,126,008	2,053,799
Depreciable business real property	394	56,256,204	49,791,671	4,938,419	227	31,530,450	19,676,066	10,938,880
Farmland	72	8,049,448	4,773,862	2,745,224	57	6,362,025	3,142,486	2,970,069
Other land	342	23,664,873	18,268,320	4,895,241	212	15,801,737	8,505,122	6,994,048
Total residences	272	99,462,769	90,188,958	3,800,321	57	27,699,490	17,703,363	4,835,131
Principal	221	88,303,825	80,130,153	3,286,788	36	23,966,681	15,398,565	4,013,698
Other residences	51	11,158,944	10,058,805	513,534	21	3,732,809	2,304,797	821,433
Other assets	3,073	403,004,452	363,875,487	38,981,425	1,838	280,972,719	226,499,547	55,019,586
Unidentifiable	711	61,881,568	56,694,813	5,076,379	393	42,145,021	33,410,860	9,035,497
Passthrough gains or losses	5,405	N/A	N/A	180,498,815	3,103	N/A	N/A	214,399,207
Capital gain distributions	8,857	N/A	N/A	14,601,077	8,857	N/A	N/A	14,601,077

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2011—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	33,827	525,479,096	658,289,625	166,111,488	10,546	306,991,275	300,521,010
Corporate stock	16,181	150,916,831	206,737,434	55,391,019	2,021	26,889,249	26,481,147
U.S. Government obligations	235	5,711,171	6,969,091	1,261,811	356	13,399,801	13,399,843
State and local government obligations	857	35,674,315	38,468,815	2,819,185	1,347	91,162,892	91,208,443
Other bonds, notes and debentures	285	11,635,635	13,088,224	1,454,351	321	13,868,926	13,799,202
Put and call options	95	637,747	1,236,855	621,348	5	159,848	159,848
Futures contracts	9	-29,147	151,184	180,330	4	2,531,232	2,531,232
Mutual funds, except tax-exempt bond funds	10,585	100,107,933	116,254,814	16,287,813	2,737	7,509,748	7,483,890
Tax-exempt bond mutual funds	1,274	26,870,217	28,884,998	2,012,635	446	3,848,912	3,850,052
Partnership, S corporation, and estate or trust interests	552	19,937,845	30,691,468	10,665,954	104	5,091,185	5,024,711
Livestock	48	111,972	257,993	142,360	167	587,768	158,018
Timber	3	8,612	13,746	5,862	5	224,321	75,507
Involuntary conversions	41	277,242	407,700	130,459	304	156,210	172,188
Residential rental property	242	32,086,933	43,331,586	11,121,995	123	24,960,001	25,423,130
Depreciable business personal property	257	763,938	1,523,530	759,773	1,388	9,561,164	6,370,320
Depreciable business real property	102	18,508,040	24,503,676	6,000,462	66	6,217,715	5,611,929
Farmland	5	819,542	1,043,449	224,845	10	867,881	587,926
Other land	81	4,721,036	6,775,932	2,098,807	49	3,142,100	2,987,267
Total residences	24	2,889,413	3,822,259	1,034,809	191	68,873,866	68,663,337
Principal	15	1,972,202	2,610,089	726,910	170	62,364,942	62,121,499
Other residences	9	917,211	1,212,170	307,899	21	6,508,925	6,541,838
Other assets	741	96,206,860	112,830,841	16,038,161	494	25,824,873	24,545,099
Unidentifiable	253	17,622,962	21,296,031	3,959,117	65	2,113,585	1,987,923
Passthrough gains or losses	1,958	N/A	N/A	33,900,391	345	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* Estimates should be used with caution because of the small number of sample returns on which they are based.

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	247,937	4,443,556,071	4,174,521,721	639,876,890	142,709	2,405,033,175	1,902,580,613	844,423,487
Corporate stock	112,550	1,696,286,995	1,574,128,882	159,602,976	64,405	963,863,494	737,995,878	229,430,517
U.S. Government obligations	2,077	84,828,599	84,536,900	266,927	604	46,479,477	45,723,994	756,237
State and local government obligations	3,759	169,453,672	166,009,413	3,381,784	1,370	68,644,431	63,935,273	4,570,193
Other bonds, notes and debentures	2,795	64,788,208	64,352,421	682,998	1,408	29,830,801	26,814,897	3,062,120
Put and call options	9,666	53,275,093	54,830,421	1,096,805	5,444	31,721,643	22,676,743	10,156,673
Futures contracts	998	19,744,357	14,756,473	4,976,942	412	13,312,273	3,227,566	10,099,331
Mutual funds, except tax-exempt bond funds	74,189	600,939,523	602,669,778	17,110,263	40,687	331,539,537	296,795,368	35,426,266
Tax-exempt bond mutual funds	4,646	51,536,355	49,930,658	1,605,814	3,218	39,534,402	37,373,148	2,180,988
Partnership, S corporation, and estate or trust interests	5,519	170,566,604	123,763,913	48,149,424	3,367	118,935,159	59,113,994	61,997,223
Livestock	583	5,572,825	2,156,439	2,561,121	342	4,721,041	1,544,785	2,816,129
Timber	80	1,785,921	766,981	992,570	72	1,603,791	496,571	1,090,196
Involuntary conversions	425	1,085,636	94,924	344,752	37	887,690	136,971	746,679
Residential rental property	1,084	152,543,413	136,532,830	11,627,126	599	77,876,066	49,791,060	25,064,350
Depreciable business personal property	2,131	20,203,795	14,114,510	1,733,322	267	5,685,223	1,956,635	2,943,075
Depreciable business real property	464	61,507,402	47,850,899	12,167,901	270	41,649,606	22,443,584	18,446,399
Farmland	76	10,966,726	5,957,564	4,470,710	60	9,116,220	4,225,119	4,776,830
Other land	439	39,471,021	26,864,335	11,699,151	296	29,146,440	13,595,345	15,185,487
All residences	445	136,558,360	123,929,890	5,404,328	96	35,374,467	22,342,774	7,058,554
Residences	92	17,693,774	15,814,389	1,125,709	43	8,702,425	5,989,076	1,841,414
Principal residences	353	118,864,586	108,115,502	4,278,619	53	26,672,042	16,353,698	5,217,139
Other assets	8,097	936,559,534	914,721,103	38,557,461	4,921	480,008,839	424,631,165	61,073,035
Unidentifiable	1,515	165,882,033	166,553,387	4,372,659	865	75,102,577	67,759,743	8,845,104
Passthrough gains or losses	6,000	N/A	N/A	291,290,976	3,571	N/A	N/A	320,917,218
Capital gain distributions	10,399	N/A	N/A	17,780,882	10,399	N/A	N/A	17,780,882

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	74,662	1,495,545,720	1,713,757,831	204,546,597	30,566	542,977,176	558,183,277
Corporate stock	39,755	581,697,884	666,563,320	69,827,542	8,390	150,725,617	169,569,684
U.S. Government obligations	413	15,641,935	16,118,810	489,310	1,059	22,707,187	22,694,097
State and local government obligations	737	22,497,484	23,665,255	1,188,409	1,653	78,311,757	78,408,885
Other bonds, notes and debentures	681	15,928,952	18,328,014	2,379,122	706	19,028,455	19,209,509
Put and call options	3,733	18,366,651	27,840,952	9,059,868	489	3,186,799	4,312,725
Futures contracts	571	5,667,926	10,792,210	5,122,389	15	764,158	736,696
Mutual funds, except tax-exempt bond funds	20,671	232,009,573	265,135,051	18,316,003	12,831	37,390,414	40,739,359
Tax-exempt bond mutual funds	445	8,492,768	9,046,584	575,174	983	3,509,185	3,510,926
Partnership, S corporation, and estate or trust interests	1,726	41,105,266	54,916,629	13,847,799	427	10,526,180	9,733,289
Livestock	79	190,690	445,912	255,008	162	661,094	165,742
Timber	4	142,664	231,036	97,626	4	39,466	39,374
Involuntary conversions	53	17,654	-221,406	401,928	335	180,292	179,360
Residential rental property	285	35,830,686	49,234,161	13,437,224	200	38,836,660	37,507,609
Depreciable business personal property	294	2,397,065	3,603,500	1,209,753	1,570	12,121,507	8,554,375
Depreciable business real property	119	15,024,802	21,462,543	6,278,498	75	4,832,994	3,944,771
Farmland	6	471,629	749,763	306,120	10	1,378,878	982,682
Other land	97	5,653,516	9,028,125	3,486,336	46	4,671,064	4,240,865
All residences	37	4,678,902	6,191,439	1,654,226	313	96,504,991	95,395,677
Residences	19	1,815,961	2,510,277	715,706	30	7,175,389	7,315,035
Principal residences	17	2,862,942	3,681,161	938,520	283	89,329,602	88,080,642
Other assets	2,429	401,975,321	434,973,459	22,515,575	747	54,575,375	55,116,479
Unidentifiable	474	87,754,353	95,652,474	4,472,446	176	3,025,103	3,141,170
Passthrough gains or losses	2,053	N/A	N/A	29,626,242	377	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2012

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	124,808	2,510,420,404	2,564,583,231	24,969,426	64,499	1,175,876,608	1,116,399,298	98,678,301
Corporate stock	62,234	1,170,121,214	1,203,674,254	-448,483	32,294	550,761,151	527,340,124	28,219,323
U.S. Government obligations	1,131	65,245,756	65,208,066	13,311	253	37,845,743	37,710,290	136,239
State and local government obligations	519	32,251,843	32,051,024	198,433	193	11,585,797	11,222,994	362,379
Other bonds, notes and debentures	947	24,578,776	24,983,924	-150,580	506	12,648,104	12,215,298	482,185
Put and call options	9,476	49,821,869	51,511,601	960,873	5,363	29,963,263	21,599,343	9,475,198
Futures contracts	944	17,555,991	12,957,079	4,588,162	380	12,283,956	2,750,207	9,548,583
Mutual funds, except tax-exempt bond funds	37,519	284,570,604	288,532,059	-135,015	18,244	149,192,232	143,576,088	6,116,149
Tax-exempt bond mutual funds	1,996	18,854,679	18,609,337	263,161	1,167	12,717,087	12,427,959	308,653
Partnership, S corporation, and estate or trust interests	2,701	54,251,497	53,072,570	1,709,277	1,558	25,941,690	22,221,614	3,858,190
Livestock	98	604,719	324,834	279,489	54	548,465	195,632	352,833
Timber	6	236,197	126,938	111,703	4	221,221	103,406	117,816
Involuntary conversions	22	119,736	-202,243	-318,396	2	40,768	2,569	38,200
Residential rental property	141	13,590,873	12,834,571	688,196	96	8,779,900	7,419,408	1,146,881
Depreciable business personal property	174	2,957,747	2,709,086	259,902	75	883,886	425,719	448,618
Depreciable business real property	34	2,827,227	2,802,629	44,433	16	1,289,767	1,022,860	285,434
Farmland	3	602,874	667,387	-14,149	2	399,906	335,940	48,427
Other land	25	2,494,559	2,328,450	-62,377	14	1,345,901	1,154,815	177,516
All residences	25	3,700,727	3,846,330	-92,312	9	1,100,645	941,305	130,636
Residences	7	650,231	719,031	-97,531	3	445,663	383,825	46,737
Principal residences	19	3,050,496	3,127,299	5,219	5	654,982	557,480	83,899
Other assets	4,634	656,190,720	674,240,175	-1,955,320	2,921	274,150,722	270,528,582	8,906,075
Unidentifiable	728	109,842,797	114,305,162	-346,821	407	44,176,403	43,205,144	1,660,617
Passthrough gains or losses	1,451	N/A	N/A	19,375,938	940	N/A	N/A	26,858,352

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2012—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	41,997	1,090,036,048	1,185,338,652	73,708,875	18,312	244,507,747	262,845,281
Corporate stock	23,664	489,618,355	533,239,359	28,667,806	6,275	129,741,708	143,094,771
U.S. Government obligations	202	10,990,655	11,100,331	122,928	677	16,409,358	16,397,445
State and local government obligations	128	5,910,204	6,070,314	163,946	198	14,755,842	14,757,716
Other bonds, notes and debentures	241	6,220,509	6,867,273	632,766	200	5,710,164	5,901,353
Put and call options	3,638	17,540,816	26,469,720	8,514,326	475	2,317,789	3,442,538
Futures contracts	552	5,093,243	10,055,631	4,960,420	12	178,792	151,241
Mutual funds, except tax-exempt bond funds	10,181	104,737,169	111,384,504	6,251,163	9,094	30,641,203	33,571,467
Tax-exempt bond mutual funds	183	4,068,640	4,110,833	45,492	646	2,068,952	2,070,545
Partnership, S corporation, and estate or trust interests	881	25,482,470	27,843,115	2,148,912	262	2,827,336	3,007,841
Livestock	36	47,210	120,570	73,343	8	9,044	8,632
Timber	*[1]	* 1,464	* 10,020	* 6,112	* 1	* 13,512	* 13,512
Involuntary conversions	20	398	-283,382	356,595	*[1]	* 78,571	* 78,571
Residential rental property	22	2,895,070	3,335,566	458,685	23	1,915,902	2,079,596
Depreciable business personal property	44	1,195,265	1,382,100	188,716	55	878,596	901,267
Depreciable business real property	11	948,060	1,188,646	241,001	7	589,400	591,123
Farmland	1	165,515	228,090	62,576	[1]	37,453	103,356
Other land	7	611,517	868,611	239,893	4	537,140	305,023
All residences	4	442,150	689,242	222,948	12	2,157,932	2,215,783
Residences	* 3	* 55,360	* 199,627	* 144,268	1	149,208	135,580
Principal residences	* 1	* 386,790	* 489,615	* 78,681	12	2,008,724	2,080,203
Other assets	1,444	349,936,228	371,135,830	10,861,395	268	32,103,770	32,575,762
Unidentifiable	238	64,131,111	69,522,278	2,007,438	84	1,535,283	1,577,740
Passthrough gains or losses	499	N/A	N/A	7,482,414	12	N/A	N/A

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Less than 500.

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	123,128	1,933,135,667	1,609,938,490	614,907,464	78,210	1,229,156,566	786,181,315	745,745,186
Corporate stock	50,316	526,165,781	370,454,628	160,051,459	32,110	413,102,343	210,655,753	201,211,194
U.S. Government obligations	945	19,582,843	19,328,835	253,616	351	8,633,733	8,013,704	619,998
State and local government obligations	3,240	137,201,829	133,958,389	3,183,351	1,177	57,058,634	52,712,278	4,207,814
Other bonds, notes and debentures	1,848	40,209,432	39,368,497	833,578	902	17,182,697	14,599,600	2,579,935
Put and call options	189	3,453,224	3,318,820	135,932	80	1,758,380	1,077,400	681,475
Futures contracts	55	2,188,367	1,799,394	388,779	33	1,028,318	477,359	550,748
Mutual funds, except tax-exempt bond funds	36,670	316,368,920	314,137,719	17,245,277	22,443	182,347,305	153,219,280	29,310,117
Tax-exempt bond mutual funds	2,650	32,681,676	31,321,321	1,342,653	2,052	26,817,315	24,945,189	1,872,335
Partnership, S corporation, and estate or trust interests	2,818	116,315,108	70,691,343	46,440,146	1,808	92,993,469	36,892,380	58,139,034
Livestock	485	4,968,106	1,831,606	2,281,631	288	4,172,576	1,349,153	2,463,296
Timber	74	1,549,724	640,043	880,867	68	1,382,570	393,165	972,381
Involuntary conversions	403	965,899	297,167	663,147	35	846,922	134,402	708,480
Residential rental property	943	138,952,539	123,698,260	10,938,930	503	69,096,165	42,371,652	23,917,469
Depreciable business personal property	1,957	17,246,048	11,405,424	1,473,420	193	4,801,337	1,530,916	2,494,457
Depreciable business real property	430	58,680,175	45,048,270	12,123,468	254	40,359,839	21,420,724	18,160,965
Farmland	72	10,363,852	5,290,177	4,484,858	58	8,716,314	3,889,179	4,728,403
Other land	414	36,976,462	24,535,885	11,761,529	282	27,800,539	12,440,530	15,007,971
All residences	420	132,857,633	120,083,560	5,496,640	87	34,273,822	21,401,470	6,927,918
Residences	85	17,043,543	15,095,357	1,223,239	40	8,256,761	5,605,252	1,794,677
Principal residences	335	115,814,090	104,988,203	4,273,401	47	26,017,061	15,796,218	5,133,240
Other assets	3,463	280,368,814	240,480,928	40,512,781	1,999	205,858,116	154,102,583	52,166,960
Unidentifiable	787	56,039,236	52,248,225	4,719,480	459	30,926,174	24,554,599	7,184,487
Passthrough gains or losses	4,549	N/A	N/A	271,915,038	2,630	N/A	N/A	294,058,866
Capital gain distributions	10,399	N/A	N/A	17,780,882	10,399	N/A	N/A	17,780,882

Footnotes at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012—Continued

[All figures are estimates based on samples—number of transactions is in thousands, money amounts are in thousands of dollars]

Asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	32,664	405,509,672	528,419,179	130,837,722	12,253	298,469,429	295,337,995
Corporate stock	16,091	92,079,529	133,323,961	41,159,735	2,115	20,983,909	26,474,913
U.S. Government obligations	212	4,651,280	5,018,479	366,382	382	6,297,829	6,296,652
State and local government obligations	608	16,587,281	17,594,941	1,024,463	1,455	63,555,915	63,651,169
Other bonds, notes and debentures	440	9,708,444	11,460,741	1,746,356	506	13,318,292	13,308,156
Put and call options	95	825,835	1,371,232	545,543	14	869,009	870,188
Futures contracts	19	574,682	736,579	161,969	3	585,367	585,456
Mutual funds, except tax-exempt bond funds	10,491	127,272,404	153,750,547	12,064,840	3,737	6,749,211	7,167,892
Tax-exempt bond mutual funds	262	4,424,128	4,935,751	529,682	336	1,440,233	1,440,382
Partnership, S corporation, and estate or trust interests	845	15,622,796	27,073,514	11,698,887	165	7,698,843	6,725,449
Livestock	43	143,480	325,342	181,665	154	652,050	157,111
Timber	4	141,201	221,016	91,513	2	25,954	25,861
Involuntary conversions	33	17,256	61,976	45,333	335	101,721	100,789
Residential rental property	262	32,935,616	45,898,595	12,978,540	177	36,920,758	35,428,013
Depreciable business personal property	249	1,201,801	2,221,400	1,021,037	1,515	11,242,911	7,653,108
Depreciable business real property	109	14,076,742	20,273,897	6,037,497	68	4,243,594	3,353,649
Farmland	5	306,114	521,673	243,545	10	1,341,424	879,326
Other land	90	5,041,999	8,159,514	3,246,443	42	4,133,924	3,935,842
All residences	32	4,236,752	5,502,196	1,431,278	300	94,347,059	93,179,895
Residences	16	1,760,601	2,310,650	571,438	29	7,026,181	7,179,456
Principal residences	16	2,476,151	3,191,546	859,839	271	87,320,878	86,000,439
Other assets	984	52,039,093	63,837,628	11,654,180	479	22,471,605	22,540,717
Unidentifiable	236	23,623,242	26,130,196	2,465,008	92	1,489,820	1,563,430
Passthrough gains or losses	1,554	N/A	N/A	22,143,828	365	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 2A. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2010

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All asset types							
All returns	10,080,318	8,031,389	71,856,158	126,023,237	5,896,551	42,924,433	82,597,310
Adjusted gross deficit	423,832	311,865	2,898,443	7,863,879	272,696	1,692,785	9,578,235
Under \$20,000	1,213,825	951,096	6,259,383	2,852,456	641,225	3,057,688	5,708,318
\$20,000 under \$50,000	1,573,215	1,214,093	9,383,386	5,414,556	884,101	5,648,035	5,868,903
\$50,000 under \$100,000	2,556,408	2,029,411	16,567,581	15,351,177	1,421,589	10,452,611	15,169,473
\$100,000 under \$200,000	2,449,955	1,967,860	15,485,403	14,298,178	1,464,651	8,738,274	9,769,437
\$200,000 under \$500,000	1,355,501	1,111,487	12,796,546	17,746,064	852,475	7,574,063	12,352,867
\$500,000 under \$1,000,000	299,578	257,251	3,287,508	7,991,744	203,208	2,235,558	5,471,884
\$1,000,000 or more	208,005	188,326	5,177,909	54,505,183	156,605	3,525,420	18,678,193
Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All asset types							
All returns	17,951,166	14,943,084	64,412,058	514,248,434	9,252,257	39,026,296	184,267,729
Adjusted gross deficit	758,554	545,488	2,436,480	28,254,444	519,378	1,854,090	30,112,572
Under \$20,000	2,525,880	2,051,421	6,299,041	15,233,932	1,187,549	3,963,215	18,004,447
\$20,000 under \$50,000	3,312,748	2,690,251	8,794,371	13,298,468	1,521,926	5,457,028	13,777,522
\$50,000 under \$100,000	4,765,577	3,954,693	14,783,024	28,981,438	2,352,035	8,690,266	25,715,643
\$100,000 under \$200,000	4,061,560	3,435,704	13,275,887	44,462,688	2,119,012	8,141,170	25,462,369
\$200,000 under \$500,000	1,891,309	1,674,963	10,619,981	68,774,854	1,112,115	6,416,802	30,210,200
\$500,000 under \$1,000,000	382,971	351,610	3,346,650	34,440,381	249,292	1,954,808	10,330,062
\$1,000,000 or more	252,567	238,954	4,856,624	280,802,229	190,950	2,548,916	30,654,913

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 2B. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2010

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Corporate stock							
All returns	5,574,759	4,421,312	41,607,946	35,719,758	3,188,392	26,938,935	31,156,644
Adjusted gross deficit	198,754	145,017	1,836,498	2,207,012	124,917	1,048,836	3,084,570
Under \$20,000	575,093	453,844	3,402,702	1,655,729	309,081	1,896,653	4,228,075
\$20,000 under \$50,000	838,210	674,861	5,939,672	2,978,384	452,482	3,839,438	2,534,355
\$50,000 under \$100,000	1,438,951	1,137,314	9,807,125	4,619,798	799,551	6,490,274	4,920,719
\$100,000 under \$200,000	1,440,648	1,145,463	8,112,041	6,135,702	840,787	4,920,740	4,319,324
\$200,000 under \$500,000	800,301	632,568	7,269,098	7,251,520	481,165	4,695,744	5,555,032
\$500,000 under \$1,000,000	166,556	132,771	2,060,954	2,946,754	102,904	1,651,130	1,813,261
\$1,000,000 or more	116,245	99,475	3,179,857	7,924,859	77,505	2,396,120	4,701,308

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Corporate stock							
All returns	7,703,578	5,546,974	28,017,396	156,974,673	4,418,501	19,423,479	62,444,453
Adjusted gross deficit	250,588	155,628	1,095,167	3,945,065	164,583	759,344	4,189,768
Under \$20,000	900,900	630,059	1,729,830	2,694,713	493,038	1,285,995	3,689,947
\$20,000 under \$50,000	1,300,443	901,898	3,410,276	4,632,348	704,131	2,663,671	4,690,721
\$50,000 under \$100,000	2,030,266	1,442,541	6,498,646	10,554,705	1,139,524	4,357,293	10,627,627
\$100,000 under \$200,000	1,885,354	1,363,115	5,164,627	15,609,276	1,092,531	3,924,670	9,839,885
\$200,000 under \$500,000	998,576	775,536	5,190,814	24,878,858	605,032	3,446,574	12,522,130
\$500,000 under \$1,000,000	197,845	159,931	1,840,391	11,989,846	127,524	1,284,056	5,010,459
\$1,000,000 or more	139,606	118,266	3,087,645	82,669,861	92,137	1,701,876	11,873,915

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 2C. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2010

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bonds and other securities [2]							
All returns	513,412	384,076	1,393,617	1,616,954	237,744	656,470	1,754,351
Adjusted gross deficit	19,216	12,572	67,672	160,644	12,900	49,129	119,032
Under \$20,000	50,080	34,467	60,435	11,766	20,410	31,015	23,406
\$20,000 under \$50,000	58,401	45,495	122,295	36,716	27,062	92,464	140,503
\$50,000 under \$100,000	114,836	81,755	300,580	80,467	52,071	107,510	429,268
\$100,000 under \$200,000	113,801	84,144	242,230	135,366	50,230	111,615	96,831
\$200,000 under \$500,000	91,439	71,038	244,218	227,791	43,133	136,823	359,047
\$500,000 under \$1,000,000	29,364	24,709	116,880	104,648	14,003	41,047	105,477
\$1,000,000 or more	36,273	29,896	239,307	859,557	17,936	86,867	480,787
Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Bonds and other securities [2]							
All returns	1,518,593	1,284,513	4,071,999	7,001,580	545,760	1,322,710	3,877,237
Adjusted gross deficit	48,067	39,784	141,327	342,850	18,324	89,138	362,314
Under \$20,000	180,729	149,485	304,608	143,681	53,259	86,744	147,276
\$20,000 under \$50,000	227,072	198,225	522,708	220,309	65,612	151,023	170,665
\$50,000 under \$100,000	381,769	311,815	802,815	527,804	145,877	283,620	519,285
\$100,000 under \$200,000	324,388	276,134	861,928	617,584	125,259	303,309	445,004
\$200,000 under \$500,000	228,812	195,003	783,654	1,162,722	87,982	245,184	862,529
\$500,000 under \$1,000,000	63,062	56,213	230,883	455,260	23,118	59,231	282,505
\$1,000,000 or more	64,693	57,855	424,077	3,531,372	26,328	104,461	1,087,659

[1] Transactions with no gain or loss are included with gain transactions.

[2] Bonds and other securities includes U.S. Government obligations, State and local government obligations and, other bonds, notes, and debentures.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 2D. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2010

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Real estate [2]							
All returns	146,472	109,595	163,259	1,589,713	45,242	57,038	2,175,493
Adjusted gross deficit	10,440	7,649	9,788	424,950	5,160	8,746	896,782
Under \$20,000	18,322	13,804	16,052	41,969	* 4,518	* 4,518	* 80,033
\$20,000 under \$50,000	29,088	21,921	35,090	175,131	8,668	9,170	456,931
\$50,000 under \$100,000	40,969	29,830	46,648	296,914	12,483	19,539	252,658
\$100,000 under \$200,000	24,485	20,091	29,565	205,564	6,814	7,320	120,915
\$200,000 under \$500,000	18,723	13,182	21,434	282,992	6,068	6,197	258,688
\$500,000 under \$1,000,000	2,412	1,740	2,732	20,902	* 672	* 673	* 8,187
\$1,000,000 or more	2,033	1,378	1,951	141,290	860	874	101,299

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Real estate [2]							
All returns	1,346,429	1,036,709	1,229,688	36,134,600	373,334	481,905	22,421,081
Adjusted gross deficit	106,403	45,307	72,018	2,570,856	70,675	105,467	8,417,622
Under \$20,000	133,194	107,685	123,809	1,136,822	49,273	61,108	2,090,103
\$20,000 under \$50,000	232,731	169,380	228,416	2,193,974	72,398	85,699	2,452,081
\$50,000 under \$100,000	344,714	271,950	343,493	4,570,440	82,834	104,709	3,400,100
\$100,000 under \$200,000	300,334	247,473	270,798	7,768,218	67,026	91,115	2,955,679
\$200,000 under \$500,000	151,908	129,731	126,808	8,172,337	22,814	24,971	2,069,718
\$500,000 under \$1,000,000	45,455	39,088	41,961	3,359,854	4,213	4,250	251,514
\$1,000,000 or more	31,689	26,094	22,384	6,362,099	4,103	4,585	784,264

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Transactions with no gain or loss are included with gain transactions.

[2] Real estate includes residential rental property, depreciable business real property, farmland, and other land.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 2E. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2010

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Other asset types [2]	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	6,304,330	4,857,129	28,691,335	87,096,812	3,537,139	15,271,990	47,510,822
Adjusted gross deficit	301,555	215,570	984,485	5,071,273	182,952	586,073	5,477,851
Under \$20,000	775,052	587,844	2,780,194	1,142,992	388,988	1,125,502	1,376,804
\$20,000 under \$50,000	946,272	687,317	3,286,330	2,224,325	528,604	1,706,963	2,737,114
\$50,000 under \$100,000	1,490,102	1,141,438	6,413,228	10,353,997	790,344	3,835,288	9,566,828
\$100,000 under \$200,000	1,484,292	1,154,662	7,101,567	7,821,547	856,397	3,698,599	5,232,367
\$200,000 under \$500,000	896,980	719,240	5,261,795	9,983,761	519,316	2,735,300	6,180,100
\$500,000 under \$1,000,000	229,696	192,463	1,106,942	4,919,440	144,808	542,708	3,544,960
\$1,000,000 or more	180,381	158,595	1,756,794	45,579,478	125,729	1,041,559	13,394,799

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Other asset types [2]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns	13,259,666	11,230,506	31,092,976	314,137,580	5,646,378	17,798,202	95,524,959
Adjusted gross deficit	584,118	442,061	1,127,968	21,395,672	345,035	900,141	17,142,868
Under \$20,000	1,845,742	1,513,005	4,140,794	11,258,716	735,709	2,529,367	12,077,120
\$20,000 under \$50,000	2,346,625	1,939,938	4,632,970	6,251,838	899,040	2,556,635	6,464,055
\$50,000 under \$100,000	3,436,324	2,913,552	7,138,071	13,328,490	1,366,294	3,944,643	11,168,631
\$100,000 under \$200,000	2,983,490	2,571,587	6,978,535	20,467,611	1,250,970	3,822,076	12,221,801
\$200,000 under \$500,000	1,487,098	1,320,428	4,518,704	34,560,937	713,172	2,700,073	14,755,823
\$500,000 under \$1,000,000	339,835	308,420	1,233,416	18,635,421	181,197	607,272	4,785,585
\$1,000,000 or more	236,434	221,515	1,322,519	188,238,897	154,962	737,994	16,909,074

[1] Transactions with no gain or loss are included with gain transactions.

[2] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2A. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2011

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All asset types							
All returns	10,660,993	8,091,028	74,975,777	116,190,790	7,042,509	58,307,397	124,316,943
Adjusted gross deficit	392,989	284,442	2,853,798	10,959,898	269,815	2,380,458	15,784,573
Under \$20,000	1,277,854	970,460	6,927,433	3,459,196	768,471	4,778,180	6,268,350
\$20,000 under \$50,000	1,652,094	1,221,302	10,570,959	5,735,932	1,013,089	7,163,103	8,703,333
\$50,000 under \$100,000	2,663,953	1,985,277	16,210,946	8,263,326	1,681,776	10,950,213	12,449,265
\$100,000 under \$200,000	2,601,238	1,975,539	18,105,807	13,124,765	1,753,296	13,724,310	16,793,768
\$200,000 under \$500,000	1,471,023	1,152,546	10,803,771	15,805,097	1,068,715	10,568,989	17,656,291
\$500,000 under \$1,000,000	364,434	296,240	4,179,437	10,208,938	286,084	3,594,456	11,760,516
\$1,000,000 or more	237,407	205,221	5,323,626	48,633,638	201,264	5,147,689	34,900,847

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All asset types							
All returns	18,693,687	16,480,321	78,446,957	542,032,150	8,483,611	33,827,248	166,111,488
Adjusted gross deficit	656,083	516,610	2,905,560	29,532,828	401,007	1,658,695	31,298,985
Under \$20,000	2,678,658	2,327,421	7,731,311	7,970,985	1,074,426	3,419,680	9,933,246
\$20,000 under \$50,000	3,457,486	3,049,351	11,144,545	19,445,785	1,331,202	4,315,252	10,901,380
\$50,000 under \$100,000	4,904,190	4,275,646	15,970,310	28,675,917	2,123,581	6,773,016	17,017,282
\$100,000 under \$200,000	4,223,648	3,748,356	17,404,168	48,679,112	1,959,606	7,735,691	22,128,666
\$200,000 under \$500,000	2,038,140	1,870,688	11,997,210	69,769,585	1,092,413	5,098,472	27,606,325
\$500,000 under \$1,000,000	462,036	430,054	5,057,315	47,851,910	295,941	2,194,573	14,891,403
\$1,000,000 or more	273,446	262,194	6,236,538	290,106,028	205,434	2,631,869	32,334,201

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2B. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2011

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Corporate stock							
All returns	5,872,351	4,404,285	39,374,574	37,453,639	3,744,284	33,778,271	44,941,395
Adjusted gross deficit	177,967	137,286	1,648,030	5,966,819	116,164	1,522,415	6,665,919
Under \$20,000	628,758	481,885	3,077,444	1,850,629	365,971	2,317,171	2,642,925
\$20,000 under \$50,000	850,560	639,890	4,833,114	3,171,684	503,958	4,163,351	3,625,183
\$50,000 under \$100,000	1,449,533	1,087,945	8,558,754	4,086,269	887,249	5,721,208	5,013,558
\$100,000 under \$200,000	1,529,855	1,138,864	9,808,803	5,715,928	998,964	8,174,727	7,042,809
\$200,000 under \$500,000	905,773	666,095	5,874,069	5,983,033	623,262	6,279,735	7,220,777
\$500,000 under \$1,000,000	198,992	145,790	2,452,140	2,403,306	148,569	2,185,839	3,280,880
\$1,000,000 or more	130,914	106,529	3,122,221	8,275,972	100,146	3,413,825	9,449,345

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Corporate stock							
All returns	7,260,806	5,491,489	31,200,492	136,777,003	3,884,378	16,180,540	55,391,019
Adjusted gross deficit	215,406	150,676	1,063,889	4,132,467	128,919	632,619	4,217,008
Under \$20,000	862,587	628,640	1,908,892	2,832,320	426,227	1,092,241	5,397,649
\$20,000 under \$50,000	1,181,911	866,853	3,654,527	5,560,731	605,217	1,924,184	4,509,692
\$50,000 under \$100,000	1,881,368	1,404,574	5,845,797	8,779,594	980,702	3,223,324	6,370,692
\$100,000 under \$200,000	1,805,617	1,362,403	6,591,730	16,453,904	989,255	3,594,245	8,862,566
\$200,000 under \$500,000	942,577	768,174	5,409,301	19,273,703	525,887	2,673,756	9,377,318
\$500,000 under \$1,000,000	222,372	184,038	2,819,759	13,172,371	134,432	1,342,089	5,113,152
\$1,000,000 or more	148,968	126,131	3,906,596	66,571,912	93,741	1,698,082	11,542,943

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2C. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type. Tax Year 2011

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bonds and other securities [2]							
All returns	493,739	348,824	1,713,321	1,363,318	238,398	703,862	1,590,146
Adjusted gross deficit	21,076	12,890	55,567	59,285	12,241	43,258	129,232
Under \$20,000	45,121	25,670	98,826	13,121	21,528	35,826	45,504
\$20,000 under \$50,000	69,407	50,604	346,098	40,615	28,897	94,574	40,449
\$50,000 under \$100,000	95,282	67,284	366,875	65,163	43,152	92,847	167,456
\$100,000 under \$200,000	114,541	76,859	226,832	232,554	58,703	111,727	160,693
\$200,000 under \$500,000	76,627	57,786	272,921	169,358	37,370	113,137	204,011
\$500,000 under \$1,000,000	33,744	27,360	138,205	115,418	15,483	71,696	192,389
\$1,000,000 or more	37,941	30,369	207,997	667,804	21,025	140,797	650,412

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Bonds and other securities [2]							
All returns	1,406,838	1,161,438	3,952,810	8,034,244	541,396	1,377,151	5,535,347
Adjusted gross deficit	38,559	30,739	212,553	428,640	18,933	70,745	230,619
Under \$20,000	140,734	113,714	259,021	155,646	49,839	97,525	123,115
\$20,000 under \$50,000	219,628	178,063	535,496	318,217	79,315	137,057	294,888
\$50,000 under \$100,000	330,172	261,961	682,061	346,137	126,178	250,989	509,851
\$100,000 under \$200,000	316,621	266,457	773,778	957,872	122,506	296,991	834,693
\$200,000 under \$500,000	219,558	184,880	717,109	1,408,474	86,656	275,940	1,614,662
\$500,000 under \$1,000,000	73,240	63,457	295,922	1,368,853	28,343	92,891	665,743
\$1,000,000 or more	68,325	62,166	476,870	3,050,405	29,627	155,012	1,261,777

[1] Transactions with no gain or loss are included with gain transactions.

[2] Bonds and other securities includes U.S. Government obligations, State and local government obligations and, other bonds, notes, and debentures.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2D. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2011

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Real estate [2]							
All returns	140,121	106,058	149,097	1,254,258	39,266	44,572	800,460
Adjusted gross deficit	10,508	6,586	9,529	245,578	4,054	4,277	213,729
Under \$20,000	15,087	10,593	11,757	26,046	* 4,971	* 4,971	* 44,262
\$20,000 under \$50,000	23,491	18,736	26,586	55,151	6,613	9,511	65,915
\$50,000 under \$100,000	41,991	33,030	46,234	166,286	10,713	11,709	152,211
\$100,000 under \$200,000	30,550	23,303	36,464	299,797	8,141	9,077	116,574
\$200,000 under \$500,000	13,261	10,159	13,911	287,674	3,102	3,193	90,181
\$500,000 under \$1,000,000	2,807	1,978	2,362	40,768	* 829	* 859	* 45,837
\$1,000,000 or more	2,426	1,674	2,255	132,960	842	975	71,751

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Real estate [2]							
All returns	1,148,017	883,930	1,174,897	33,767,776	330,752	429,416	19,446,109
Adjusted gross deficit	105,075	57,789	83,104	2,956,796	62,500	95,242	7,728,835
Under \$20,000	127,005	99,898	118,663	540,902	32,509	40,865	1,098,688
\$20,000 under \$50,000	228,446	183,825	244,704	1,667,954	54,989	66,910	1,640,578
\$50,000 under \$100,000	287,626	219,742	297,015	4,423,985	88,097	111,007	3,063,894
\$100,000 under \$200,000	222,400	180,257	227,507	6,118,090	49,551	65,054	1,945,601
\$200,000 under \$500,000	127,171	103,064	139,384	8,503,558	28,751	34,472	2,157,361
\$500,000 under \$1,000,000	29,266	22,226	39,057	2,844,516	8,910	9,286	672,198
\$1,000,000 or more	21,028	17,129	25,463	6,711,976	5,445	6,580	1,138,955

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Transactions with no gain or loss are included with gain transactions.

[2] Real estate includes residential rental property, depreciable business real property, farmland, and other land.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2E. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2011

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Other asset types [2]	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	6,696,570	4,880,246	33,738,784	76,119,576	4,401,384	23,780,692	76,984,942
Adjusted gross deficit	280,247	190,075	1,140,672	4,688,216	190,847	810,507	8,775,693
Under \$20,000	805,736	582,719	3,739,406	1,569,400	490,177	2,420,211	3,535,659
\$20,000 under \$50,000	1,009,377	705,366	5,365,162	2,468,483	629,463	2,895,667	4,971,787
\$50,000 under \$100,000	1,580,817	1,119,337	7,239,084	3,945,608	1,001,964	5,124,450	7,116,040
\$100,000 under \$200,000	1,565,035	1,149,452	8,033,708	6,876,486	1,034,765	5,428,779	9,473,692
\$200,000 under \$500,000	960,798	732,271	4,642,870	9,365,033	669,116	4,172,924	10,141,322
\$500,000 under \$1,000,000	285,250	227,603	1,586,729	7,649,447	216,498	1,336,063	8,241,411
\$1,000,000 or more	209,311	173,422	1,991,154	39,556,902	168,553	1,592,091	24,729,338

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Other asset types [2]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns	14,743,169	13,344,038	42,118,758	363,453,126	5,257,290	15,840,141	85,739,013
Adjusted gross deficit	519,085	420,486	1,546,014	22,014,924	267,589	860,089	19,122,522
Under \$20,000	2,083,290	1,858,579	5,444,736	4,442,117	686,553	2,189,049	3,313,794
\$20,000 under \$50,000	2,668,973	2,433,114	6,709,818	11,898,883	778,431	2,187,101	4,456,223
\$50,000 under \$100,000	3,794,776	3,424,202	9,145,437	15,126,201	1,229,657	3,187,695	7,072,845
\$100,000 under \$200,000	3,301,280	3,007,164	9,811,153	25,149,246	1,179,975	3,779,401	10,485,806
\$200,000 under \$500,000	1,697,624	1,561,629	5,731,415	40,583,851	721,088	2,114,304	14,456,985
\$500,000 under \$1,000,000	417,394	389,847	1,902,578	30,466,170	223,136	750,307	8,440,310
\$1,000,000 or more	260,746	249,015	1,827,609	213,771,735	170,859	772,195	18,390,527

[1] Transactions with no gain or loss are included with gain transactions.

[2] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show multiple asset types. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2A. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
All asset types	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	10,856,594	8,825,193	82,810,766	98,678,301	6,554,647	41,997,439	73,708,875
Adjusted gross deficit	327,897	252,730	2,500,392	4,623,130	212,292	1,572,025	7,209,589
Under \$20,000	1,196,014	959,243	8,886,094	2,066,888	666,638	3,904,652	3,260,489
\$20,000 under \$50,000	1,665,807	1,326,258	10,970,885	3,188,480	954,839	4,652,497	6,047,018
\$50,000 under \$100,000	2,602,352	2,115,202	14,974,287	6,692,021	1,479,696	7,052,327	7,744,399
\$100,000 under \$200,000	2,791,078	2,264,568	17,127,754	10,313,381	1,668,180	8,871,059	10,521,296
\$200,000 under \$500,000	1,578,047	1,297,758	15,080,343	14,100,639	1,056,180	7,852,174	11,566,120
\$500,000 under \$1,000,000	406,844	350,455	5,919,890	8,042,943	292,063	3,314,880	5,974,127
\$1,000,000 or more	288,555	258,978	7,351,121	49,650,819	224,758	4,777,824	21,385,837

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
All asset types	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns	19,888,075	17,966,529	90,463,866	745,745,186	8,242,192	32,664,415	130,837,722
Adjusted gross deficit	633,988	485,944	2,219,587	25,270,895	378,387	1,169,896	25,783,229
Under \$20,000	2,695,598	2,430,891	7,813,131	7,449,876	946,177	2,826,339	6,560,605
\$20,000 under \$50,000	3,466,065	3,092,546	11,574,533	13,977,528	1,277,184	3,885,014	10,106,122
\$50,000 under \$100,000	5,193,706	4,674,512	18,759,976	31,207,920	1,986,529	6,462,065	16,489,188
\$100,000 under \$200,000	4,740,758	4,314,502	19,611,584	51,300,935	2,000,802	6,937,133	18,133,647
\$200,000 under \$500,000	2,265,549	2,113,925	16,246,212	78,837,107	1,100,242	5,858,621	18,549,387
\$500,000 under \$1,000,000	543,411	516,574	6,057,670	62,298,650	315,863	2,307,970	9,270,092
\$1,000,000 or more	349,001	337,636	8,181,173	475,402,276	237,007	3,217,377	25,945,452

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show both. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2B. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Corporate stock							
All returns	5,914,858	4,622,463	38,569,504	28,219,323	3,546,337	23,664,305	28,667,806
Adjusted gross deficit	143,613	110,913	1,185,993	1,097,451	92,174	837,892	2,028,633
Under \$20,000	559,278	447,223	4,951,273	1,148,489	315,761	1,925,140	1,450,514
\$20,000 under \$50,000	836,785	650,536	4,116,983	1,416,397	462,448	2,391,627	3,731,715
\$50,000 under \$100,000	1,419,723	1,121,509	6,077,411	3,135,748	806,169	3,842,522	3,692,862
\$100,000 under \$200,000	1,610,477	1,237,035	7,738,266	4,481,923	965,680	4,607,284	4,482,131
\$200,000 under \$500,000	941,818	723,996	7,354,689	5,508,631	616,554	4,701,101	4,417,768
\$500,000 under \$1,000,000	238,310	192,598	3,062,599	2,948,690	167,273	2,090,727	2,269,981
\$1,000,000 or more	164,853	138,655	4,082,288	8,481,994	120,279	3,268,012	6,594,202
Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Corporate stock							
All returns	7,494,476	5,920,497	34,225,377	201,211,194	3,802,213	16,090,901	41,159,735
Adjusted gross deficit	190,846	130,876	725,756	2,812,137	118,672	465,519	3,031,900
Under \$20,000	861,739	658,798	1,894,619	2,229,606	388,529	1,029,567	2,202,695
\$20,000 under \$50,000	1,103,338	840,065	3,044,763	4,027,225	538,606	1,560,795	3,193,472
\$50,000 under \$100,000	1,909,956	1,472,205	6,140,418	9,237,601	956,282	3,156,870	5,411,888
\$100,000 under \$200,000	1,944,653	1,561,802	7,013,475	15,962,474	984,691	3,139,245	7,106,005
\$200,000 under \$500,000	1,033,908	863,801	7,276,124	22,446,119	545,243	3,219,859	7,546,412
\$500,000 under \$1,000,000	262,320	225,932	3,235,336	17,031,531	155,170	1,404,327	3,884,788
\$1,000,000 or more	187,715	167,018	4,894,886	127,464,501	115,021	2,114,719	8,782,576

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show both. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2C. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bonds and other securities [2]							
All returns	440,529	341,984	2,026,280	980,803	200,251	571,118	919,640
Adjusted gross deficit	16,506	11,973	75,575	48,555	6,677	21,404	56,654
Under \$20,000	36,030	28,095	47,524	8,757	12,609	17,152	43,005
\$20,000 under \$50,000	65,511	47,118	192,208	30,730	33,334	74,613	61,666
\$50,000 under \$100,000	90,376	73,712	355,814	53,803	39,976	80,981	121,371
\$100,000 under \$200,000	98,438	74,961	524,106	101,813	41,812	92,575	150,288
\$200,000 under \$500,000	67,690	52,526	391,330	154,839	31,749	112,317	110,197
\$500,000 under \$1,000,000	28,799	22,538	147,896	75,033	14,815	48,447	79,156
\$1,000,000 or more	37,180	31,061	291,828	507,273	19,279	123,628	297,303
Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Bonds and other securities [2]							
All returns	1,486,950	1,293,293	4,773,420	7,407,747	490,714	1,259,911	3,137,201
Adjusted gross deficit	32,834	26,634	103,954	251,610	12,412	30,961	165,201
Under \$20,000	139,333	118,214	196,133	84,556	39,028	60,484	163,663
\$20,000 under \$50,000	240,143	204,700	614,127	418,376	79,523	144,970	281,381
\$50,000 under \$100,000	349,231	302,102	898,345	518,373	114,881	250,879	378,046
\$100,000 under \$200,000	364,717	320,051	1,062,582	888,346	114,840	304,949	477,980
\$200,000 under \$500,000	216,629	189,874	939,065	1,101,773	77,877	233,796	453,423
\$500,000 under \$1,000,000	69,847	63,956	352,349	691,420	22,763	72,967	171,754
\$1,000,000 or more	74,216	67,762	606,865	3,453,294	29,391	160,906	1,045,751

[1] Transactions with no gain or loss are included with gain transactions.

[2] Bonds and other securities includes U.S. Government obligations, State and local government obligations and, other bonds, notes, and debentures.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show both. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2D. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Real estate [2]	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	149,814	119,994	161,439	1,658,258	35,687	41,780	1,002,154
Adjusted gross deficit	9,440	5,103	7,881	172,972	5,323	6,756	444,862
Under \$20,000	18,688	15,664	15,670	37,195	* 3,030	* 4,042	* 48,720
\$20,000 under \$50,000	24,444	20,402	27,846	118,523	6,081	7,474	49,300
\$50,000 under \$100,000	32,858	26,960	33,867	235,097	6,386	6,397	124,138
\$100,000 under \$200,000	37,494	29,972	38,815	357,121	8,507	9,374	128,877
\$200,000 under \$500,000	18,358	14,829	25,709	391,358	4,614	5,692	86,312
\$500,000 under \$1,000,000	4,467	3,818	6,904	106,647	687	727	23,474
\$1,000,000 or more	4,066	3,246	4,746	239,345	1,058	1,318	96,471

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Real estate [2]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns	1,346,429	1,036,709	1,393,887	61,814,808	376,195	465,061	22,506,024
Adjusted gross deficit	106,403	45,307	77,597	3,037,512	71,519	102,898	8,693,993
Under \$20,000	133,194	107,685	136,958	1,497,593	31,142	34,276	1,460,945
\$20,000 under \$50,000	232,731	169,380	198,085	1,593,479	72,198	86,116	2,307,547
\$50,000 under \$100,000	344,714	271,950	348,763	5,901,940	86,379	98,306	3,814,678
\$100,000 under \$200,000	300,334	247,473	328,001	9,580,673	68,294	85,720	2,473,267
\$200,000 under \$500,000	151,908	129,731	200,383	12,990,162	30,070	36,474	1,787,479
\$500,000 under \$1,000,000	45,455	39,088	61,564	9,506,028	9,055	11,145	786,239
\$1,000,000 or more	31,689	26,094	42,535	17,707,422	7,537	10,126	1,181,875

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Transactions with no gain or loss are included with gain transactions.

[2] Real estate includes residential rental property, depreciable business real property, farmland, and other land.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show both. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 2E. Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Other asset types [2]	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	6,913,854	5,590,108	42,053,543	67,819,917	3,969,806	17,720,236	43,119,275
Adjusted gross deficit	231,669	173,287	1,230,942	3,304,153	146,978	705,973	4,679,441
Under \$20,000	770,428	602,327	3,871,627	872,446	422,429	1,958,317	1,718,250
\$20,000 under \$50,000	1,039,184	819,177	6,633,847	1,622,830	582,947	2,178,784	2,204,337
\$50,000 under \$100,000	1,596,434	1,288,394	8,507,195	3,267,374	860,299	3,122,428	3,806,028
\$100,000 under \$200,000	1,689,388	1,379,864	8,826,567	5,372,523	941,599	4,161,826	5,759,999
\$200,000 under \$500,000	1,039,803	856,421	7,308,615	8,045,811	638,705	3,033,065	6,951,843
\$500,000 under \$1,000,000	303,840	256,701	2,702,491	4,912,572	198,624	1,174,978	3,601,516
\$1,000,000 or more	243,108	213,937	2,972,259	40,422,208	178,224	1,384,866	14,397,861

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
Other asset types [2]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns	15,945,886	14,753,563	50,071,182	475,311,437	5,091,190	14,848,542	64,034,762
Adjusted gross deficit	498,170	408,504	1,312,280	19,169,636	236,010	570,519	13,892,135
Under \$20,000	2,135,272	1,966,007	5,585,421	3,638,121	588,226	1,702,012	2,733,302
\$20,000 under \$50,000	2,751,165	2,522,390	7,717,559	7,938,448	777,875	2,093,133	4,323,721
\$50,000 under \$100,000	4,124,181	3,822,398	11,372,449	15,550,006	1,143,400	2,956,010	6,884,576
\$100,000 under \$200,000	3,742,866	3,492,019	11,207,526	24,869,441	1,203,007	3,407,219	8,076,396
\$200,000 under \$500,000	1,881,935	1,770,251	7,830,640	42,299,054	719,805	2,368,492	8,762,073
\$500,000 under \$1,000,000	484,417	456,924	2,408,420	35,069,670	230,807	819,530	4,427,311
\$1,000,000 or more	327,881	315,070	2,636,886	326,777,060	192,061	931,627	14,935,249

[1] Transactions with no gain or loss are included with gain transactions.

[2] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

NOTES: Number of returns with gain plus number of returns with loss does not add to the total column because some returns show both. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3A. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	71,856	1,805,640,322	1,717,538,323	126,023,237	42,924	1,454,140,711	1,525,571,793	82,597,310
January	5,688	71,299,068	66,499,496	5,055,546	2,617	30,524,660	33,513,814	3,060,033
February	4,782	55,541,890	52,914,778	3,295,283	3,262	27,044,529	29,724,568	2,719,990
March	6,293	82,238,744	77,958,106	4,582,464	2,680	39,588,743	43,257,644	3,634,389
April	6,413	77,488,005	72,714,010	4,697,466	2,547	38,820,467	41,843,394	3,129,432
May	5,594	64,720,268	61,052,157	4,282,996	4,689	44,698,378	48,883,173	4,264,579
June	5,256	297,935,673	288,856,280	10,033,404	4,243	195,814,183	203,823,808	8,109,897
July	4,517	62,788,655	60,757,433	2,649,324	3,764	34,844,446	37,758,237	3,327,732
August	4,425	51,138,863	48,341,049	2,849,519	3,745	29,559,712	32,251,769	2,723,667
September	4,642	61,984,611	59,067,351	3,230,401	2,530	32,236,108	34,698,522	2,549,174
October	5,400	72,375,012	68,906,481	3,895,002	2,269	38,790,308	41,231,710	2,604,538
November	5,565	71,418,331	67,556,551	4,080,274	2,635	44,894,097	47,324,474	2,656,133
December	6,084	284,579,541	276,461,506	8,201,854	3,229	273,913,900	285,677,181	11,925,932
Not determinable	7,197	552,131,660	516,453,126	69,169,702	4,715	623,411,181	645,583,500	31,891,813
Long-term transactions								
Total	64,412	1,535,152,793	1,152,509,927	514,248,434	39,026	552,665,068	693,058,992	184,267,729
January	3,582	74,479,235	60,642,097	14,314,195	3,065	25,579,925	33,553,917	8,783,582
February	2,915	59,774,293	47,464,936	11,924,904	2,598	24,356,747	31,309,190	6,986,335
March	4,016	76,435,490	58,207,157	17,406,806	3,002	27,481,216	36,853,745	9,457,966
April	4,647	89,800,916	71,134,271	17,278,778	2,945	28,885,065	36,602,211	7,734,983
May	4,007	83,959,881	66,174,390	16,251,191	2,864	31,232,525	40,722,295	9,503,848
June	4,700	292,494,606	238,064,205	47,774,361	3,390	93,666,341	110,300,711	23,910,006
July	4,274	79,849,870	62,253,904	15,917,155	2,992	27,984,527	38,000,339	9,994,329
August	4,431	85,290,849	67,539,658	17,762,797	3,115	26,470,444	34,459,446	8,082,743
September	4,127	82,387,191	63,158,496	17,921,546	2,590	31,912,237	39,543,470	7,580,936
October	5,088	81,838,914	62,086,165	19,332,562	2,416	28,776,513	36,395,903	7,617,230
November	4,887	96,527,551	72,839,581	22,266,784	2,644	65,440,694	73,529,703	8,074,024
December	6,107	172,095,298	128,380,392	44,354,750	3,974	72,762,851	98,426,986	25,758,682
Not determinable	11,632	260,218,700	154,564,674	251,742,604	3,432	68,115,984	83,361,075	50,783,066

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3B. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	41,608	856,275,852	823,685,607	35,719,758	26,939	588,885,992	618,686,609	31,156,644
January	3,608	38,107,655	35,423,602	2,819,011	1,673	19,232,479	20,371,630	1,196,928
February	2,899	25,207,968	24,009,059	1,624,348	2,292	14,942,382	16,381,507	1,475,827
March	4,035	38,284,455	35,720,435	2,706,822	1,804	18,286,053	20,664,228	2,413,028
April	4,211	45,878,362	42,848,561	2,839,935	1,772	23,233,967	24,859,379	1,704,913
May	3,117	29,167,941	27,203,724	2,291,509	3,028	23,795,222	26,123,874	2,395,772
June	2,993	146,739,479	143,074,704	4,426,380	2,527	103,833,959	108,167,239	4,411,460
July	2,772	37,493,690	36,409,107	1,405,481	2,557	19,391,483	21,157,852	2,035,499
August	2,670	22,885,773	21,349,195	1,640,443	2,698	18,660,236	20,358,887	1,728,186
September	2,578	28,197,448	26,627,459	1,775,789	1,688	18,188,053	19,575,195	1,449,917
October	3,306	37,678,850	35,378,115	2,432,987	1,609	25,697,651	27,196,208	1,633,517
November	3,460	40,961,691	38,685,522	2,452,965	1,832	25,804,780	27,205,592	1,620,568
December	3,731	197,099,575	193,301,117	3,897,805	1,917	86,972,701	92,724,643	5,852,857
Not determinable	2,226	168,572,963	163,655,008	5,406,284	1,541	190,847,028	193,900,375	3,238,173
Long-term transactions								
Total	28,017	456,839,803	301,480,419	156,974,673	19,423	165,175,234	227,557,198	62,444,453
January	1,765	20,161,377	12,270,916	7,917,878	1,654	6,559,423	10,484,046	3,896,682
February	1,671	15,290,202	8,850,045	6,436,793	1,430	5,874,196	8,745,062	2,874,347
March	2,228	21,953,766	12,470,722	9,481,867	1,590	7,952,434	12,083,548	4,213,797
April	2,668	21,183,998	11,903,968	9,346,438	1,637	9,002,932	12,673,050	3,679,091
May	2,221	21,692,819	13,055,963	8,755,922	1,474	8,425,705	12,267,062	3,847,349
June	2,226	102,514,037	82,765,490	19,904,608	1,611	33,681,413	40,480,433	6,709,009
July	2,198	22,394,176	14,661,223	7,513,241	1,718	8,242,575	12,482,365	4,204,928
August	2,365	21,669,152	11,905,056	9,892,606	1,593	7,350,894	10,121,217	2,857,533
September	2,153	22,013,549	13,205,400	8,890,540	1,189	9,366,056	12,325,290	2,970,964
October	2,431	23,843,936	12,609,675	11,262,887	1,292	9,387,026	12,746,570	3,358,705
November	2,498	28,345,091	14,925,666	13,586,040	1,480	7,605,314	11,462,760	3,862,483
December	2,894	58,089,912	36,872,606	22,044,327	2,224	25,988,342	39,075,465	13,012,222
Not determinable	700	77,687,788	55,983,691	21,941,525	532	25,738,924	32,610,331	6,957,342

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3C. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	1,394	182,530,406	180,924,592	1,616,954	656	50,453,540	52,073,637	1,754,351
January	117	11,882,477	11,672,810	207,675	50	2,759,368	2,913,662	154,289
February	94	7,844,264	7,721,366	121,814	51	2,203,853	2,246,593	42,924
March	109	17,655,662	17,557,697	98,452	57	7,278,105	7,359,713	81,608
April	101	11,318,731	11,186,762	131,577	66	5,261,154	5,349,390	90,317
May	111	10,531,666	10,392,382	134,534	49	3,839,385	3,917,333	82,620
June	131	22,667,200	22,559,505	105,664	64	7,006,089	7,118,009	112,102
July	102	10,839,808	10,770,597	69,243	48	2,605,771	2,547,521	60,046
August	123	11,848,404	11,677,444	171,004	40	2,211,394	2,269,849	58,502
September	111	12,702,469	12,589,994	108,365	39	2,230,470	2,268,487	38,017
October	105	9,597,759	9,451,043	146,779	40	1,958,564	1,989,998	31,436
November	91	9,027,677	8,885,417	142,129	57	4,396,326	4,510,650	114,324
December	108	9,044,980	8,973,164	72,145	71	6,584,366	7,383,361	799,525
Not determinable	92	37,569,309	37,486,410	107,573	25	2,118,697	2,199,070	88,640
Long-term transactions								
Total	4,072	236,519,076	229,623,435	7,001,580	1,323	52,584,356	56,458,189	3,877,237
January	313	15,381,722	15,071,214	310,545	114	4,064,618	4,387,908	325,645
February	266	16,406,215	16,076,901	329,771	88	3,992,840	4,162,274	169,497
March	293	16,915,112	16,461,589	454,942	97	3,231,321	3,484,088	252,767
April	285	13,843,579	13,501,954	366,003	95	3,526,073	3,773,547	247,507
May	300	20,193,743	19,676,744	519,558	93	4,004,714	4,265,754	261,017
June	385	23,698,317	22,657,106	1,025,519	129	7,913,443	8,337,863	424,054
July	360	21,580,508	21,126,453	459,160	108	4,102,910	4,323,390	221,326
August	387	25,259,687	24,647,563	678,856	105	4,202,653	4,387,402	185,171
September	297	16,531,102	15,813,758	717,166	113	3,291,369	3,510,779	219,412
October	339	17,668,451	16,983,494	698,503	102	4,307,408	4,522,760	215,321
November	329	22,510,626	22,008,781	502,259	111	2,884,728	3,107,203	222,522
December	386	18,736,935	18,170,043	567,983	149	5,343,752	6,247,624	903,923
Not determinable	132	7,793,079	7,427,835	371,314	19	1,718,527	1,947,598	229,073

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and, other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3D. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	163	12,637,280	11,195,628	1,589,713	57	10,304,878	12,481,254	2,175,493
January	21	1,214,927	1,053,317	161,851	2	153,540	179,558	26,018
February	10	668,241	607,501	70,940	* 1	* 880,858	* 1,205,090	* 324,231
March	10	1,074,637	897,868	166,851	4	850,342	989,820	139,478
April	12	598,507	527,338	70,931	4	2,807,496	3,188,177	380,682
May	12	1,020,237	906,556	113,784	4	507,265	555,899	48,633
June	16	1,921,693	1,696,314	225,379	6	781,001	933,787	152,786
July	9	1,073,080	981,410	117,749	* 3	* 408,220	* 523,099	* 114,878
August	17	1,428,552	1,322,941	112,039	8	352,778	393,867	41,089
September	11	769,320	699,200	70,125	3	245,737	312,748	67,011
October	14	906,959	851,012	136,201	3	361,354	440,091	78,737
November	9	401,557	362,812	37,946	5	490,357	563,502	73,145
December	16	1,323,901	1,083,193	263,393	8	1,873,352	2,289,599	415,268
Not determinable	5	235,670	206,167	42,522	6	592,577	906,018	313,536
Long-term transactions								
Total	1,230	140,083,965	101,605,833	36,134,600	482	61,503,410	83,970,656	22,421,081
January	119	11,491,730	10,013,595	1,823,347	36	5,199,838	6,816,118	1,604,010
February	75	5,920,474	4,036,870	1,705,060	30	4,494,208	5,998,253	1,504,045
March	86	10,117,198	6,685,073	3,156,556	36	4,372,893	5,756,793	1,383,804
April	116	22,360,135	19,268,742	3,279,106	37	5,052,167	6,517,008	1,464,841
May	95	8,872,373	6,905,246	2,016,454	43	6,397,442	8,862,167	2,472,235
June	115	14,628,685	10,076,572	4,275,146	39	5,887,344	8,052,692	2,165,348
July	115	9,070,320	5,841,595	2,603,850	44	4,681,500	7,142,867	2,461,367
August	95	11,507,014	8,937,485	2,695,360	63	4,437,860	6,477,840	2,039,846
September	94	10,962,019	8,413,996	2,576,125	39	5,850,352	7,712,241	1,778,182
October	83	8,696,760	5,827,041	2,615,867	33	4,367,575	5,592,712	1,223,936
November	87	8,273,576	4,950,838	2,984,321	25	3,311,437	4,669,645	1,301,851
December	124	15,188,040	8,988,596	5,487,244	49	6,806,461	9,487,325	2,750,501
Not determinable	25	2,995,643	1,660,186	916,164	9	644,334	884,994	271,114

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3E. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	28,691	754,196,784	701,732,496	87,096,812	15,272	804,496,301	842,330,292	47,510,822
January	1,942	20,094,010	18,349,767	1,867,009	891	8,379,273	10,048,964	1,682,798
February	1,778	21,821,418	20,576,853	1,478,181	918	9,017,436	9,891,378	877,009
March	2,139	25,223,990	23,782,106	1,610,339	815	13,174,242	14,243,882	1,000,276
April	2,089	19,692,405	18,151,348	1,655,023	704	7,517,851	8,446,447	953,521
May	2,354	24,000,423	22,549,495	1,743,168	1,609	16,556,506	18,286,068	1,737,555
June	2,116	126,607,301	121,525,756	5,275,981	1,646	84,193,134	87,604,772	3,433,549
July	1,633	13,382,077	12,596,319	1,056,851	1,155	12,438,973	13,529,765	1,117,309
August	1,614	14,976,135	13,991,469	926,034	999	8,335,304	9,229,166	895,890
September	1,941	20,315,373	19,150,698	1,276,122	801	11,571,848	12,542,092	994,229
October	1,975	24,191,444	23,226,312	1,179,036	617	10,772,740	11,605,413	860,849
November	2,005	21,027,405	19,622,800	1,447,234	741	14,202,634	15,044,730	848,095
December	2,229	77,111,085	73,104,032	3,968,511	1,232	178,483,481	183,279,578	4,858,281
Not determinable	4,874	345,753,718	315,105,541	63,613,323	3,143	429,852,879	448,578,036	28,251,463
Long-term transactions								
Total	31,093	701,709,949	519,800,239	314,137,580	17,798	273,402,068	325,072,949	95,524,959
January	1,385	27,444,406	23,286,373	4,262,424	1,261	9,756,046	11,865,846	2,957,245
February	903	22,157,401	18,501,121	3,453,280	1,050	9,995,502	12,403,601	2,438,446
March	1,409	27,449,414	22,589,773	4,313,440	1,280	11,924,567	15,529,315	3,607,598
April	1,578	32,413,203	26,459,607	4,287,231	1,176	11,303,892	13,638,606	2,343,544
May	1,391	33,200,947	26,536,438	4,959,257	1,253	12,404,664	15,327,313	2,923,247
June	1,973	151,653,568	122,565,038	22,569,088	1,610	46,184,141	53,429,723	14,611,595
July	1,602	26,804,866	20,624,633	5,340,904	1,123	10,957,543	14,051,718	3,106,708
August	1,584	26,854,997	22,049,554	4,495,976	1,354	10,479,037	13,472,987	3,000,192
September	1,583	32,880,520	25,725,343	5,737,715	1,249	13,404,461	15,995,160	2,612,377
October	2,235	31,629,767	26,665,956	4,755,306	989	10,714,504	13,533,861	2,819,269
November	1,973	37,398,258	30,954,297	5,194,164	1,029	51,639,215	54,290,095	2,687,168
December	2,703	80,080,412	64,349,146	16,255,196	1,553	34,624,295	43,616,573	9,092,036
Not determinable	10,775	171,742,190	89,492,962	228,513,600	2,872	40,014,200	47,918,152	43,325,536

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3A. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	74,976	1,748,035,006	1,700,404,483	116,190,790	58,307	2,250,716,287	2,389,262,651	124,316,943
January	6,833	80,005,324	73,788,726	6,164,352	2,906	41,273,437	44,855,217	3,563,423
February	6,546	73,040,574	68,241,039	4,951,828	2,834	34,782,196	37,088,770	2,383,436
March	6,674	78,768,212	74,565,948	4,637,857	3,401	45,175,072	47,891,502	2,748,646
April	6,321	72,932,194	68,694,089	4,774,634	2,631	32,956,616	35,214,482	2,242,943
May	5,851	64,069,231	60,282,520	4,524,766	2,917	37,887,891	41,260,272	3,247,881
June	5,233	78,038,189	75,134,899	3,663,835	3,498	52,858,170	57,331,431	4,370,374
July	5,522	97,211,283	95,263,851	3,663,850	2,962	74,513,600	78,069,566	3,515,187
August	6,143	80,905,124	77,912,052	4,682,677	7,201	83,884,445	93,079,051	8,840,711
September	4,915	68,029,841	67,585,409	3,282,392	4,813	55,002,677	63,980,883	8,488,437
October	5,853	79,218,480	82,366,984	3,634,339	5,070	59,447,128	66,032,789	6,322,205
November	4,319	52,061,697	50,898,653	2,684,416	4,269	52,644,766	58,440,180	5,526,699
December	5,256	297,177,212	291,189,403	11,320,268	5,627	754,620,196	788,478,354	22,103,045
Not determinable	5,512	626,577,646	614,480,910	58,205,577	10,179	925,670,093	977,540,156	50,963,955
Long-term transactions								
Total	78,447	1,531,535,459	1,203,030,568	542,032,150	33,827	525,479,096	658,289,625	166,111,488
January	5,927	95,962,655	74,352,730	20,042,437	2,535	32,784,419	40,712,028	7,937,099
February	5,015	76,020,302	59,095,048	15,944,397	2,185	24,947,388	31,330,389	6,352,554
March	5,687	81,102,012	61,976,158	18,791,260	2,334	27,092,027	33,150,462	6,079,092
April	5,340	80,308,599	59,935,331	19,728,932	1,998	22,668,973	28,648,610	6,035,123
May	5,299	84,998,935	62,944,038	20,222,283	1,815	22,550,582	30,615,754	8,055,204
June	5,039	114,051,496	90,480,342	21,330,434	2,018	36,579,249	45,808,981	9,318,622
July	5,496	103,508,375	78,911,425	22,310,145	1,837	27,873,432	34,970,269	7,121,218
August	6,291	106,183,529	86,803,850	17,529,648	3,624	29,929,404	37,496,718	7,626,632
September	3,979	75,853,681	60,303,733	14,488,438	2,336	26,078,747	32,202,278	6,182,816
October	4,644	85,801,492	65,337,405	18,662,931	2,827	28,258,751	37,586,704	9,259,040
November	4,467	73,553,180	58,688,096	14,166,924	2,761	27,435,237	35,270,890	7,778,071
December	6,212	258,222,542	204,471,729	52,994,498	4,456	129,931,983	161,696,248	30,970,184
Not determinable	15,050	295,968,661	239,730,683	285,819,823	3,103	89,348,903	108,800,294	53,395,833

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3B. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	39,375	682,352,875	676,193,531	37,453,639	33,778	809,822,021	863,368,081	44,941,395
January	4,123	40,918,117	37,616,750	3,512,406	1,708	20,664,363	22,445,144	1,775,546
February	3,917	40,459,765	37,391,594	3,219,599	1,692	20,102,983	21,228,501	1,166,056
March	4,028	42,440,034	39,943,670	2,873,388	2,174	27,716,335	29,176,669	1,471,713
April	3,673	36,325,593	33,970,896	2,742,332	1,680	17,729,846	18,781,449	1,083,623
May	3,253	27,815,307	25,590,924	2,544,179	1,878	21,660,079	23,456,493	1,834,731
June	2,699	27,984,667	26,648,732	1,711,466	2,183	22,353,391	24,569,226	2,262,151
July	3,096	57,938,650	57,266,565	1,955,953	1,898	49,242,724	51,173,463	1,939,229
August	2,938	36,688,143	36,223,152	1,678,922	4,446	34,825,412	39,921,504	4,844,583
September	2,161	29,903,442	30,947,821	1,237,448	2,883	26,551,990	30,116,413	3,361,470
October	2,993	49,398,482	53,160,801	1,968,043	2,734	25,982,972	29,447,349	3,373,035
November	2,252	24,413,646	23,589,175	1,336,088	2,381	23,908,624	27,038,256	3,011,057
December	2,650	104,352,331	103,155,896	3,263,814	2,968	163,925,529	173,470,699	7,926,546
Not determinable	1,591	163,714,698	170,687,554	9,410,001	5,153	355,157,773	372,542,914	10,891,654
Long-term transactions								
Total	31,200	420,695,800	283,207,026	136,777,003	16,181	150,916,831	206,737,434	55,391,019
January	2,934	29,244,052	18,935,626	10,318,419	1,102	6,642,488	9,568,595	2,925,687
February	2,701	24,954,562	15,504,708	9,513,708	1,174	6,392,517	9,286,281	2,896,406
March	2,950	24,470,607	15,058,791	9,304,078	1,114	6,018,611	8,124,928	2,106,875
April	2,800	24,579,643	14,030,642	10,504,035	1,021	5,524,281	7,753,053	2,235,939
May	2,719	24,820,828	14,253,087	10,554,306	1,059	6,008,171	10,656,696	4,640,318
June	2,317	28,004,372	18,499,888	9,547,484	1,035	10,153,801	14,346,566	4,186,046
July	2,698	24,408,124	14,140,328	10,256,182	1,030	6,474,716	9,702,842	3,231,672
August	2,854	23,887,117	15,828,341	8,076,175	1,946	7,422,115	10,921,299	3,498,974
September	1,711	14,941,547	9,636,715	5,326,195	1,216	6,404,377	9,147,100	2,791,455
October	2,090	22,789,408	13,341,692	9,460,143	1,388	8,715,303	13,221,787	4,443,477
November	2,084	20,693,170	12,832,136	7,728,093	1,349	7,279,635	10,536,211	3,256,334
December	2,589	64,005,504	46,430,916	17,427,103	2,327	45,256,089	58,992,933	12,825,708
Not determinable	754	93,896,868	74,714,156	18,761,082	418	28,624,728	34,479,143	6,352,128

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3C. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	1,713	175,189,775	173,809,185	1,363,318	704	57,050,994	58,639,657	1,590,146
January	121	12,827,654	12,665,397	164,247	64	3,721,432	3,860,570	139,438
February	116	12,258,524	12,191,492	69,895	100	3,860,331	3,980,476	119,988
March	111	16,265,829	16,179,446	86,922	52	3,993,906	4,086,132	92,244
April	139	13,401,556	13,338,837	62,896	56	3,814,616	3,899,970	84,890
May	155	14,721,780	14,621,543	101,191	56	2,769,962	2,827,542	57,695
June	155	17,448,955	17,363,380	73,669	46	3,306,903	3,466,982	160,509
July	134	11,082,390	11,024,656	51,332	42	3,961,549	4,005,256	43,119
August	138	12,252,635	12,037,934	215,692	65	2,826,959	2,918,919	100,844
September	131	12,111,857	12,010,036	103,024	44	3,318,971	3,424,456	105,426
October	112	8,910,587	8,841,743	66,013	55	2,158,576	2,276,377	117,829
November	142	7,386,427	7,341,334	45,202	47	2,862,254	2,960,214	97,950
December	209	26,754,116	26,544,802	204,315	58	3,011,044	3,362,880	344,505
Not determinable	50	9,767,463	9,648,588	118,920	19	17,444,491	17,569,882	125,710
Long-term transactions								
Total	3,953	229,533,304	221,434,379	8,034,244	1,377	53,021,121	58,526,130	5,535,347
January	328	17,940,292	17,436,701	503,813	125	5,164,940	5,883,967	719,536
February	307	16,843,501	16,434,312	499,598	137	5,248,882	5,477,997	226,665
March	281	14,090,323	13,630,877	447,646	90	3,782,095	4,108,163	326,345
April	252	14,678,684	14,248,381	585,011	76	2,630,014	2,851,341	222,064
May	262	14,386,996	13,908,644	447,932	94	3,352,636	3,622,680	271,686
June	324	22,572,373	21,568,350	934,220	106	4,056,558	4,257,199	223,946
July	361	21,453,187	20,843,870	579,579	110	4,156,747	4,535,506	380,063
August	396	24,347,321	23,439,892	856,961	119	3,710,701	3,966,436	255,940
September	313	18,918,627	17,949,770	969,278	91	3,281,127	3,674,059	393,053
October	306	19,013,141	18,196,046	686,241	121	3,719,189	4,786,009	1,066,840
November	342	17,731,382	17,230,060	485,900	127	4,646,667	5,158,216	511,476
December	421	22,577,550	22,002,352	603,878	156	8,185,185	9,023,170	840,017
Not determinable	61	4,979,927	4,545,124	434,187	24	1,086,380	1,181,388	97,716

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3D. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	149	13,951,630	12,480,177	1,254,258	45	4,654,753	5,370,223	800,460
January	16	847,062	478,714	170,667	5	808,892	979,119	172,878
February	11	621,309	551,538	77,129	* 2	* 347,170	* 422,945	* 75,775
March	6	822,367	675,914	66,340	* 3	* 195,736	* 176,638	* 41,664
April	16	1,267,424	1,063,073	130,161	6	266,642	355,096	89,000
May	11	956,891	878,498	107,243	2	130,354	151,801	22,053
June	12	1,890,798	1,779,134	151,569	3	322,296	370,422	48,436
July	11	709,379	568,472	123,304	2	114,310	145,056	30,745
August	8	597,942	524,599	71,688	3	429,203	462,331	33,261
September	9	1,944,714	1,894,551	52,602	5	388,320	471,482	83,182
October	17	1,036,708	972,118	64,590	* 2	* 82,158	* 91,683	* 9,999
November	10	565,564	489,957	62,922	* 2	* 420,004	* 423,320	* 21,327
December	13	1,350,362	1,187,321	161,259	6	987,505	1,101,844	114,796
Not determinable	8	1,341,109	1,416,288	14,784	4	162,163	218,489	57,344
Long-term transactions								
Total	1,175	133,494,697	95,585,546	33,767,776	429	56,135,550	75,654,643	19,446,109
January	106	8,566,300	5,966,019	2,161,942	31	3,701,889	5,023,328	1,334,261
February	71	7,016,470	5,743,104	1,428,387	31	3,262,110	4,579,708	1,287,146
March	82	10,558,164	8,055,042	2,419,298	25	5,408,295	7,079,346	1,690,663
April	107	11,936,887	8,672,368	3,130,505	38	4,836,906	6,185,833	1,383,058
May	90	10,544,029	7,069,437	2,804,860	30	3,886,832	5,290,384	1,329,141
June	100	13,051,041	9,507,407	2,771,310	52	6,841,408	9,279,888	2,470,966
July	106	12,040,791	8,108,133	3,476,662	31	5,647,006	7,296,505	1,662,631
August	100	14,062,535	10,409,820	2,673,529	30	3,450,407	4,620,891	1,180,232
September	95	13,334,668	9,833,881	3,362,937	33	4,533,679	5,600,050	1,083,138
October	99	10,619,732	7,292,971	3,156,143	38	3,370,700	4,748,781	1,347,939
November	81	8,733,486	6,893,396	1,540,025	29	4,182,462	6,231,151	1,981,253
December	114	11,687,337	7,210,104	4,286,325	51	6,777,120	9,362,115	2,564,874
Not determinable	23	1,343,257	823,864	555,853	9	236,735	356,663	130,805

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3E. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	33,739	876,540,727	837,921,589	76,119,576	23,781	1,379,188,520	1,461,884,691	76,984,942
January	2,573	25,412,490	23,027,865	2,317,032	1,128	16,078,750	17,570,383	1,475,561
February	2,502	19,700,976	18,106,415	1,585,205	1,040	10,471,713	11,456,849	1,021,617
March	2,528	19,239,982	17,766,918	1,611,207	1,173	13,269,096	14,452,063	1,143,025
April	2,492	21,937,621	20,321,283	1,839,245	889	11,145,513	12,177,967	985,430
May	2,432	20,575,252	19,191,555	1,772,152	981	13,327,497	14,824,437	1,333,403
June	2,367	30,713,769	29,343,653	1,727,131	1,266	26,875,580	28,924,800	1,899,278
July	2,281	27,480,864	26,404,158	1,533,261	1,020	21,195,017	22,745,791	1,502,094
August	3,059	31,366,403	29,126,368	2,716,376	2,686	45,802,871	49,776,297	3,862,023
September	2,614	24,069,827	22,733,001	1,889,319	1,882	24,743,396	29,968,531	4,938,360
October	2,730	19,872,704	19,392,322	1,535,692	2,280	31,223,421	34,217,380	2,821,342
November	1,915	19,696,059	19,478,186	1,240,205	1,839	25,453,884	28,018,389	2,396,364
December	2,384	164,720,403	160,301,385	7,690,880	2,594	586,696,117	610,542,932	13,717,198
Not determinable	3,862	451,754,375	432,728,481	48,661,871	5,003	552,905,666	587,208,872	39,889,246
Long-term transactions								
Total	42,119	747,811,658	602,803,617	363,453,126	15,840	265,405,594	317,371,418	85,739,013
January	2,559	40,212,012	32,014,384	7,058,264	1,276	17,275,102	20,236,138	2,957,615
February	1,936	27,205,769	21,412,924	4,502,704	843	10,043,880	11,986,403	1,942,335
March	2,375	31,982,918	25,231,448	6,620,237	1,104	11,883,026	13,838,024	1,955,209
April	2,181	29,113,385	22,983,940	5,509,381	862	9,677,773	11,858,383	2,194,063
May	2,228	35,247,082	27,712,871	6,415,184	631	9,302,943	11,045,994	1,814,059
June	2,299	50,423,710	40,904,697	8,077,419	824	15,527,483	17,925,328	2,437,664
July	2,331	45,606,273	35,819,095	7,997,722	666	11,594,963	13,435,415	1,846,852
August	2,941	43,886,556	37,125,798	5,922,984	1,529	15,346,180	17,988,093	2,691,486
September	1,860	28,658,839	22,883,367	4,830,028	996	11,859,565	13,781,070	1,915,169
October	2,150	33,379,211	26,506,694	5,360,404	1,280	12,453,559	14,830,128	2,400,784
November	1,960	26,395,144	21,732,504	4,412,907	1,256	11,326,474	13,345,312	2,029,008
December	3,088	159,952,151	128,828,358	30,677,192	1,922	69,713,590	84,318,030	14,739,585
Not determinable	14,211	195,748,610	159,647,539	266,068,701	2,652	59,401,059	72,783,101	46,815,184

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3A. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	82,811	1,420,384,356	1,379,242,467	98,678,301	41,997	1,090,036,048	1,185,338,652	73,708,875
January	6,624	71,648,269	68,549,680	4,312,190	3,320	35,175,647	38,597,814	3,358,493
February	6,631	79,235,837	75,391,884	4,681,721	2,785	32,451,365	35,091,396	2,673,216
March	6,724	89,133,313	85,479,185	4,652,695	3,096	37,883,608	41,189,164	3,400,950
April	6,401	76,513,597	73,977,199	4,125,571	3,218	34,042,840	37,122,202	3,191,961
May	5,668	61,893,903	59,978,302	3,443,931	4,349	41,995,236	46,735,479	4,674,246
June	5,138	63,141,558	60,562,231	3,452,892	3,776	43,371,042	48,071,293	3,933,003
July	5,826	59,072,291	56,750,776	3,358,546	3,187	32,427,765	36,546,358	3,555,304
August	6,190	61,597,564	58,376,271	3,558,219	2,754	28,388,858	31,692,847	2,874,568
September	5,587	58,466,566	55,421,570	3,686,198	2,133	24,171,615	27,255,870	2,393,339
October	6,381	67,425,719	65,361,181	3,121,246	2,532	26,874,837	30,002,726	2,805,050
November	5,394	60,450,602	59,073,927	3,263,111	3,266	38,858,402	43,029,403	3,667,598
December	6,884	272,909,467	269,539,765	9,995,231	3,472	314,085,137	339,616,792	11,573,064
Not determinable	9,363	398,895,670	390,780,495	47,026,752	4,108	400,309,696	430,387,308	25,608,081
Long-term transactions								
Total	90,464	1,527,625,995	1,081,519,311	745,745,186	32,664	405,509,672	528,419,179	130,837,722
January	5,545	77,235,559	54,257,209	22,854,073	2,221	18,660,572	25,310,917	6,661,710
February	5,509	74,666,922	56,038,401	18,235,325	1,938	81,532,134	101,876,940	5,241,530
March	5,979	83,537,243	61,083,849	21,475,586	2,013	19,350,747	24,944,673	5,575,055
April	5,741	82,536,363	57,407,021	23,515,259	2,246	20,881,047	27,368,376	6,511,748
May	5,132	81,516,119	59,926,969	20,207,918	2,710	20,988,376	27,356,421	6,412,050
June	5,822	107,827,810	76,503,895	29,119,106	2,898	27,410,919	34,786,600	7,420,262
July	6,201	97,530,330	73,049,548	22,529,652	2,782	24,818,955	31,932,618	7,046,229
August	6,292	100,362,318	75,841,651	22,536,872	2,633	22,947,018	30,070,685	7,177,279
September	5,734	86,059,895	61,029,919	23,633,149	2,031	19,179,495	24,941,321	5,842,028
October	6,134	93,912,900	65,393,387	25,877,672	2,024	19,337,648	25,596,955	6,463,596
November	5,837	109,937,408	76,989,161	29,789,803	2,460	24,460,307	31,957,178	7,541,922
December	9,851	317,085,179	204,845,708	110,098,376	3,816	60,850,442	84,308,834	23,132,600
Not determinable	16,685	215,417,951	159,152,593	375,872,395	2,892	45,092,013	57,967,662	35,811,714

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3B. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	38,570	680,502,859	670,434,896	28,219,323	23,664	489,618,355	533,239,359	28,667,806
January	3,569	40,753,031	39,132,014	2,242,386	1,854	22,688,934	24,375,973	1,673,903
February	3,416	50,231,371	47,935,768	2,681,457	1,683	21,198,615	22,527,669	1,365,713
March	3,494	58,701,316	56,796,895	2,466,678	1,732	23,719,634	25,156,121	1,590,379
April	2,797	49,596,922	48,491,406	2,097,304	1,650	21,945,262	23,321,803	1,469,702
May	2,542	35,044,483	33,908,760	1,964,909	2,537	25,235,820	28,172,621	2,889,554
June	2,183	29,657,512	28,449,478	1,557,252	2,117	18,973,920	21,764,656	2,075,121
July	2,759	30,589,221	29,317,632	1,800,122	2,018	19,733,358	22,158,933	1,936,337
August	3,009	37,337,168	35,649,786	1,991,397	1,801	18,326,776	20,314,134	1,585,251
September	2,511	33,428,964	31,698,174	2,106,873	1,235	15,122,857	16,993,705	1,209,739
October	2,728	32,428,822	31,571,907	1,512,525	1,532	17,625,433	19,396,207	1,458,290
November	2,299	33,453,775	33,229,083	1,563,826	2,008	23,051,917	25,586,600	2,125,944
December	2,963	128,198,188	129,000,070	3,274,443	2,042	162,406,842	176,208,198	4,218,161
Not determinable	4,299	121,082,086	125,253,922	2,960,151	1,455	99,588,987	107,262,738	5,069,713
Long-term transactions								
Total	34,225	434,086,252	237,130,666	201,211,194	16,091	92,079,529	133,323,961	41,159,735
January	2,720	25,393,636	14,247,590	11,408,920	1,007	4,159,712	5,901,259	1,738,969
February	2,494	22,615,367	13,275,649	9,402,157	1,008	5,213,769	7,565,167	2,348,371
March	2,773	23,083,712	12,965,445	10,213,085	1,048	5,412,163	7,393,823	2,001,021
April	2,760	24,230,137	12,487,594	11,696,976	1,122	5,087,964	7,314,085	2,235,999
May	2,432	20,578,199	12,168,820	9,104,826	1,547	5,672,271	8,440,637	2,826,165
June	2,361	29,440,074	13,390,260	15,929,879	1,320	6,099,903	8,665,370	2,560,461
July	2,771	22,872,104	12,641,862	10,261,179	1,514	6,141,356	8,868,988	2,727,721
August	2,723	25,100,381	14,301,765	10,712,748	1,410	6,198,376	8,956,812	2,761,578
September	2,674	26,519,511	13,959,674	12,379,437	1,049	5,757,575	8,234,885	2,543,861
October	2,905	28,549,623	15,918,272	12,630,957	1,129	5,264,663	7,870,327	2,614,241
November	2,718	31,936,850	17,662,140	14,286,089	1,434	7,614,020	10,751,146	3,172,999
December	4,078	98,838,550	47,209,833	51,450,709	2,113	17,309,409	27,224,419	9,646,190
Not determinable	816	54,928,109	36,901,762	21,734,231	390	12,148,350	16,137,043	3,982,158

[1] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3C. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	2,026	98,955,008	98,205,095	980,803	571	23,121,367	24,037,917	919,640
January	162	5,192,694	5,096,233	97,254	36	2,011,194	2,061,688	50,278
February	149	4,560,345	4,474,873	86,401	49	2,162,855	2,219,488	56,331
March	183	5,948,837	5,869,711	88,614	60	2,361,188	2,423,428	61,750
April	177	5,415,834	5,426,835	60,118	49	2,017,549	2,061,299	43,384
May	139	5,934,185	5,884,793	68,726	43	2,190,139	2,225,652	45,616
June	164	7,130,395	7,081,468	63,652	53	1,883,687	1,958,519	71,585
July	142	5,919,911	5,845,621	82,820	49	1,641,366	1,694,859	51,278
August	164	6,365,533	6,315,425	66,236	45	1,212,494	1,243,636	31,132
September	152	4,298,211	4,245,536	65,658	32	1,193,774	1,248,854	55,926
October	148	4,809,885	4,813,494	58,414	36	1,210,173	1,284,404	77,674
November	154	5,326,388	5,277,640	72,113	51	1,213,995	1,255,799	41,095
December	251	7,923,345	7,776,284	135,102	56	2,912,169	3,175,143	256,049
Not determinable	42	30,129,445	30,097,183	35,695	13	1,110,786	1,185,149	77,541
Long-term transactions								
Total	4,773	166,047,099	158,581,559	7,407,747	1,260	30,947,004	34,074,161	3,137,201
January	309	10,723,851	10,315,622	423,338	77	2,167,925	2,272,334	104,566
February	370	13,013,983	12,480,970	531,490	82	2,078,953	2,226,586	147,924
March	332	11,844,702	11,329,901	550,559	85	2,366,138	2,502,421	137,094
April	342	10,612,371	10,183,539	455,461	100	2,477,808	2,833,506	355,823
May	335	12,738,044	12,244,946	513,145	98	2,305,112	2,526,250	235,811
June	420	14,330,824	13,897,578	434,670	112	2,714,622	2,900,530	184,871
July	469	15,853,400	15,414,710	445,977	150	3,369,847	3,585,135	214,529
August	439	15,876,399	15,326,005	592,505	92	2,495,235	2,680,216	179,875
September	322	10,094,758	9,503,506	514,339	82	1,717,174	1,858,687	141,771
October	377	12,855,277	12,180,401	558,794	93	1,992,452	2,212,906	220,588
November	440	14,797,657	14,060,584	738,730	129	3,198,881	3,489,977	291,284
December	499	19,880,158	18,376,199	1,497,199	122	2,948,988	3,371,103	422,417
Not determinable	120	3,425,676	3,267,598	151,539	37	1,113,870	1,614,511	500,648

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3D. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	161	14,895,371	13,012,122	1,658,258	42	4,620,162	5,620,914	1,002,154
January	12	611,430	511,973	104,429	2	152,835	179,438	26,786
February	11	1,255,601	1,139,223	101,742	2	283,547	311,021	30,855
March	12	1,510,259	1,043,796	235,171	3	567,755	690,857	129,192
April	15	1,130,716	1,043,635	90,780	2	158,598	193,528	17,625
May	15	1,356,750	1,294,437	99,667	6	585,006	643,868	60,264
June	15	925,821	772,725	148,544	5	552,171	662,895	105,740
July	10	1,051,843	949,444	103,514	2	301,539	410,479	108,492
August	14	1,206,148	853,799	199,131	5	197,948	281,877	83,988
September	9	934,555	822,034	99,985	2	253,891	326,290	72,967
October	16	1,441,339	1,295,811	132,309	3	394,607	446,800	58,299
November	14	1,162,627	1,047,267	110,334	5	262,268	334,188	70,720
December	12	1,115,348	955,949	137,040	6	852,627	1,066,768	221,065
Not determinable	7	1,192,932	1,282,028	95,611	1	57,372	72,904	16,162
Long-term transactions								
Total	1,394	192,612,557	123,718,914	61,814,808	465	52,360,471	74,853,679	22,506,024
January	127	11,285,453	7,040,263	3,993,097	28	2,165,424	4,074,899	1,915,467
February	69	10,583,605	8,021,119	2,617,871	30	2,993,168	4,434,321	1,447,634
March	113	13,817,463	9,325,972	4,356,470	32	4,154,072	5,884,315	1,774,090
April	117	14,307,117	9,333,377	4,089,986	39	4,704,320	6,576,333	1,893,880
May	111	15,599,196	10,337,169	4,534,159	43	4,206,518	5,882,931	1,646,538
June	123	17,621,228	11,913,559	5,549,982	40	5,955,716	8,067,654	2,003,564
July	134	16,452,091	11,374,166	4,258,422	41	5,675,726	7,903,568	2,145,715
August	115	15,098,161	9,786,486	4,264,448	44	4,917,821	7,134,468	2,231,514
September	118	15,080,236	10,591,150	4,342,769	39	4,652,679	6,185,189	1,515,382
October	92	15,235,921	9,652,287	4,852,173	40	4,149,656	5,863,787	1,852,151
November	99	17,771,182	11,064,173	5,768,353	38	3,968,155	5,668,759	1,711,890
December	157	27,445,563	14,263,509	11,802,850	42	4,433,188	6,535,371	2,107,508
Not determinable	18	2,315,341	1,015,683	1,384,228	9	384,029	642,083	260,690

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 3E. Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, month of sale	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	42,054	626,031,118	597,590,354	67,819,917	17,720	572,676,164	622,440,462	43,119,275
January	2,880	25,091,115	23,809,460	1,868,121	1,429	10,322,685	11,980,715	1,607,527
February	3,055	23,188,520	21,842,020	1,812,121	1,052	8,806,348	10,033,217	1,220,317
March	3,034	22,972,901	21,768,783	1,862,232	1,300	11,235,031	12,918,758	1,619,629
April	3,412	20,370,126	19,015,323	1,877,370	1,516	9,921,431	11,545,572	1,661,250
May	2,971	19,558,484	18,890,313	1,310,629	1,763	13,984,271	15,693,338	1,678,813
June	2,777	25,427,829	24,258,560	1,683,443	1,601	21,961,265	23,685,223	1,680,558
July	2,915	21,511,316	20,638,077	1,372,089	1,118	10,751,503	12,282,087	1,459,197
August	3,003	16,688,714	15,557,261	1,301,456	904	8,651,640	9,853,200	1,174,197
September	2,914	19,804,836	18,655,826	1,413,682	864	7,601,093	8,687,020	1,054,707
October	3,489	28,745,673	27,679,969	1,417,997	962	7,644,624	8,875,315	1,210,786
November	2,927	20,507,812	19,519,938	1,516,837	1,203	14,330,222	15,852,816	1,429,838
December	3,658	135,672,586	131,807,461	6,448,646	1,369	147,913,499	159,166,683	6,877,790
Not determinable	5,016	246,491,207	234,147,362	43,935,294	2,639	299,552,552	321,866,517	20,444,666
Long-term transactions								
Total	50,071	734,880,086	562,088,171	475,311,437	14,849	230,122,668	286,167,378	64,034,762
January	2,389	29,832,619	22,653,733	7,028,717	1,108	10,167,512	13,062,425	2,902,707
February	2,577	28,453,968	22,260,663	5,683,806	817	71,246,245	87,650,867	1,297,602
March	2,761	34,791,366	27,462,531	6,355,472	848	7,418,375	9,164,114	1,662,849
April	2,523	33,386,738	25,402,510	7,272,836	985	8,610,955	10,644,452	2,026,046
May	2,254	32,600,679	25,176,034	6,055,788	1,022	8,804,475	10,506,603	1,703,536
June	2,919	46,435,684	37,302,498	7,204,575	1,427	12,640,679	15,153,045	2,671,366
July	2,827	42,352,734	33,618,809	7,564,074	1,077	9,632,026	11,574,927	1,958,265
August	3,015	44,287,378	36,427,395	6,967,171	1,087	9,335,585	11,299,190	2,004,312
September	2,620	34,365,389	26,975,589	6,396,604	861	7,052,067	8,662,560	1,641,014
October	2,760	37,272,079	27,642,427	7,835,748	763	7,930,876	9,649,936	1,776,615
November	2,580	45,431,719	34,202,264	8,996,631	858	9,679,252	12,047,295	2,365,748
December	5,116	170,920,908	124,996,167	45,347,616	1,539	36,158,858	47,177,940	10,956,485
Not determinable	15,730	154,748,824	117,967,551	352,602,398	2,456	31,445,764	39,574,025	31,068,218

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4A. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	71,856	1,805,640,322	1,717,538,323	126,023,237	42,924	1,454,140,711	1,525,571,793	82,597,310
Under 1 month	20,178	315,241,710	308,366,322	10,523,347	12,564	201,532,815	211,137,910	10,686,128
1 month under 2 months	5,835	64,332,606	60,443,558	4,116,426	4,029	47,385,862	52,074,430	4,708,076
2 months under 3 months	4,127	44,697,756	41,882,885	3,090,485	2,950	28,534,097	31,318,993	2,828,744
3 months under 4 months	3,751	55,455,852	53,005,088	2,524,315	2,604	24,605,987	26,984,981	2,260,802
4 months under 5 months	3,363	31,855,480	29,350,919	2,460,880	2,419	17,034,783	19,062,502	2,050,549
5 months under 6 months	2,943	27,914,456	25,808,378	2,123,574	1,959	16,666,349	18,718,585	2,058,563
6 months under 7 months	3,162	59,537,830	57,349,908	2,367,372	1,668	16,845,737	18,405,095	1,565,109
7 months under 8 months	2,776	23,816,063	21,850,746	2,056,935	1,565	12,910,874	14,566,429	1,666,819
8 months under 9 months	2,579	24,346,155	22,093,398	2,402,061	1,287	12,023,431	13,346,135	1,370,648
9 months under 10 months	2,611	28,063,132	25,920,023	2,415,321	1,090	10,555,306	11,575,587	1,144,580
10 months under 11 months	2,531	20,065,900	17,789,479	2,320,136	954	8,279,188	9,509,233	1,266,617
11 months under 12 months	2,542	25,429,175	23,258,878	2,181,275	792	11,770,118	12,815,718	1,046,956
1 year or more [2]	785	51,589,517	49,251,597	2,383,714	304	121,522,095	126,342,069	4,839,643
Period not determinable	14,673	1,033,294,691	981,167,142	85,057,395	8,738	924,474,070	959,714,127	45,104,076
Long-term transactions								
Total	64,412	1,535,152,793	1,152,509,927	514,248,434	39,026	552,665,068	693,058,992	184,267,729
Under 18 months [3]	14,353	156,651,880	133,897,443	22,600,235	3,486	80,113,429	85,791,857	5,615,652
18 months under 2 years	7,472	99,311,693	85,867,995	13,888,875	3,860	31,143,083	38,441,759	7,328,898
2 years under 3 years	5,765	149,288,433	138,825,147	12,062,363	7,962	61,236,432	80,939,674	19,562,607
3 years under 4 years	2,852	67,351,816	60,447,232	9,064,846	4,528	39,221,975	53,770,754	15,415,519
4 years under 5 years	2,355	55,429,305	43,789,709	7,384,570	2,474	28,240,179	40,275,170	11,891,200
5 years under 10 years	6,038	149,298,127	122,450,957	26,658,011	4,040	44,414,150	61,440,280	17,181,777
10 years under 15 years	2,042	71,190,136	46,351,416	20,977,912	1,339	10,193,588	16,265,374	6,119,020
15 years under 20 years	792	30,813,808	15,543,007	12,600,641	225	2,891,333	4,385,182	1,504,168
20 years or more	984	62,639,299	22,058,700	33,726,031	164	2,567,117	4,370,542	1,884,851
Period not determinable	21,758	693,178,296	483,278,321	355,284,950	10,948	252,643,783	307,378,398	97,764,038

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4B. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	41,608	856,275,852	823,685,607	35,719,758	26,939	588,885,992	618,686,609	31,156,644
Under 1 month	13,566	223,862,538	219,458,805	6,427,306	8,548	148,141,518	154,252,316	7,055,532
1 month under 2 months	3,715	31,420,923	29,152,458	2,502,151	2,540	23,512,918	25,865,155	2,370,874
2 months under 3 months	2,661	20,252,659	18,592,668	1,896,292	1,940	12,217,506	13,536,778	1,365,799
3 months under 4 months	2,308	24,052,138	22,529,278	1,559,674	1,855	8,793,745	10,143,123	1,350,077
4 months under 5 months	2,038	12,196,403	10,759,922	1,429,991	1,723	7,937,668	9,137,159	1,221,702
5 months under 6 months	1,831	10,732,191	9,565,571	1,177,551	1,413	7,068,502	8,320,805	1,258,185
6 months under 7 months	1,925	25,513,386	24,210,115	1,319,167	1,211	5,297,217	6,205,993	913,542
7 months under 8 months	1,789	8,480,530	7,225,236	1,272,324	1,163	5,052,060	6,095,542	1,046,780
8 months under 9 months	1,637	8,411,139	7,130,424	1,297,786	954	4,236,386	4,921,934	713,442
9 months under 10 months	1,613	8,240,092	6,968,545	1,284,904	805	4,367,649	5,110,586	746,793
10 months under 11 months	1,582	7,495,182	6,110,887	1,398,766	721	2,523,093	3,174,431	655,252
11 months under 12 months	1,493	7,428,619	6,181,412	1,253,092	580	4,169,672	4,737,279	568,384
1 year or more [2]	403	35,696,289	35,072,063	640,174	189	26,751,696	29,485,473	2,734,486
Period not determinable	5,047	432,493,761	420,728,222	12,260,581	3,296	328,816,363	337,700,035	9,155,793
Long-term transactions								
Total	28,017	456,839,803	301,480,419	156,974,673	19,423	165,175,234	227,557,198	62,444,453
Under 18 months [3]	8,633	45,959,093	33,358,331	12,850,083	2,443	10,801,043	13,246,242	2,452,801
18 months under 2 years	4,461	27,956,446	21,009,193	7,013,615	2,574	10,360,147	13,842,634	3,510,244
2 years under 3 years	3,160	27,805,178	21,540,013	6,230,950	4,639	19,963,247	29,321,265	9,220,390
3 years under 4 years	1,454	14,360,051	9,967,489	5,001,160	2,348	10,734,886	16,458,032	5,726,093
4 years under 5 years	1,226	11,027,639	7,636,480	3,429,872	1,069	4,486,122	7,532,421	2,958,550
5 years under 10 years	2,756	29,379,373	16,579,596	13,002,800	2,091	10,796,632	18,619,243	7,898,486
10 years under 15 years	808	15,257,722	5,726,008	9,484,978	837	3,879,934	7,867,191	3,989,820
15 years under 20 years	368	8,481,731	2,180,986	6,300,387	122	495,525	844,012	348,477
20 years or more	432	20,244,849	3,111,280	17,100,731	98	604,751	1,387,381	833,880
Period not determinable	4,719	256,367,722	180,371,044	76,560,097	3,202	93,052,948	118,438,779	25,505,710

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4C. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	1,394	182,530,406	180,924,592	1,616,954	656	50,453,540	52,073,637	1,754,351
Under 1 month	223	18,965,243	18,865,561	99,716	90	5,679,145	5,732,636	55,571
1 month under 2 months	73	16,473,590	16,341,093	127,390	56	7,399,020	7,497,082	98,250
2 months under 3 months	74	10,075,314	9,988,371	86,926	57	4,319,230	4,472,918	155,307
3 months under 4 months	95	14,454,063	14,365,689	88,343	61	7,350,928	7,459,501	111,610
4 months under 5 months	79	7,766,058	7,629,062	132,462	39	2,888,282	3,018,467	130,179
5 months under 6 months	67	6,541,994	6,438,692	103,329	42	3,221,426	3,294,159	72,906
6 months under 7 months	111	17,645,371	17,547,185	98,514	46	2,461,406	2,533,266	71,920
7 months under 8 months	67	5,412,056	5,295,908	114,417	47	2,640,239	2,803,274	163,078
8 months under 9 months	80	7,881,554	7,694,036	187,501	38	1,781,172	1,822,857	41,302
9 months under 10 months	85	9,793,631	9,703,438	90,004	42	2,698,488	2,649,504	69,558
10 months under 11 months	60	4,770,643	4,614,597	156,053	33	1,196,292	1,234,017	37,725
11 months under 12 months	86	6,392,924	6,279,494	113,827	42	2,275,247	2,347,273	72,026
1 year or more [3]	31	3,101,991	3,055,517	46,430	9	476,396	845,128	368,733
Period not determinable	263	53,255,974	53,105,951	172,042	54	6,066,270	6,363,555	306,186
Long-term transactions								
Total	4,072	236,519,076	229,623,435	7,001,580	1,323	52,584,356	56,458,189	3,877,237
Under 18 months [4]	595	48,097,243	46,622,519	1,477,359	220	13,213,266	13,589,440	376,515
18 months under 2 years	444	34,304,315	33,194,633	1,112,861	162	6,554,557	6,969,121	414,611
2 years under 3 years	573	44,573,738	43,571,140	1,006,531	236	11,646,795	12,366,935	721,032
3 years under 4 years	363	20,836,774	20,472,327	364,686	128	4,686,407	5,162,701	476,300
4 years under 5 years	245	11,538,950	11,329,486	273,976	98	2,168,204	2,411,801	243,608
5 years under 10 years	866	34,118,341	33,548,881	610,546	318	8,139,627	8,916,211	778,674
10 years under 15 years	251	8,170,990	7,428,135	742,880	50	734,967	860,382	125,416
15 years under 20 years	57	1,025,466	859,968	165,498	8	146,223	171,820	25,597
20 years or more	39	1,429,284	1,155,302	273,982	11	278,942	304,705	25,763
Period not determinable	639	32,423,975	31,441,044	973,263	92	5,015,367	5,705,072	689,721

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4D. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	163	12,637,280	11,195,628	1,589,713	57	10,304,878	12,481,254	2,175,493
Under 1 month	20	1,516,539	1,445,900	162,861	7	235,596	297,776	62,180
1 month under 2 months	16	694,807	610,077	84,730	4	2,439,116	2,839,691	400,575
2 months under 3 months	18	1,312,138	1,113,321	198,817	5	312,144	483,841	171,697
3 months under 4 months	13	1,032,129	910,538	121,581	* 2	* 221,311	* 231,398	* 10,087
4 months under 5 months	15	1,175,597	1,075,051	100,545	* 3	* 365,175	* 418,513	* 53,338
5 months under 6 months	12	1,500,467	1,320,562	176,372	* 2	* 327,765	* 420,921	* 93,156
6 months under 7 months	10	1,016,239	882,785	133,455	5	469,375	513,169	43,685
7 months under 8 months	9	540,742	512,691	60,662	* 1	* 47,565	* 48,657	* 1,093
8 months under 9 months	7	413,534	266,980	146,089	* 4	* 462,694	* 696,367	* 233,673
9 months under 10 months	8	867,643	718,904	148,754	5	258,942	306,174	47,233
10 months under 11 months	8	646,761	595,410	51,351	6	1,393,638	1,575,399	181,761
11 months under 12 months	6	373,688	355,765	17,923	4	290,385	338,976	48,591
1 year or more [3]	8	385,962	330,895	69,029	4	2,530,876	2,979,985	448,240
Period not determinable	11	1,161,034	1,056,750	117,544	6	950,296	1,330,386	380,184
Long-term transactions								
Total	1,230	140,083,965	101,605,833	36,134,600	482	61,503,410	83,970,656	22,421,081
Under 18 months [4]	53	6,943,372	6,242,406	664,765	30	4,819,266	5,951,451	1,048,905
18 months under 2 years	46	8,088,592	7,489,482	1,103,970	26	3,774,659	4,615,652	840,979
2 years under 3 years	71	10,784,746	9,298,876	1,579,198	75	9,860,432	13,945,183	4,079,563
3 years under 4 years	74	12,720,804	11,903,512	1,177,946	83	10,501,509	15,118,645	4,617,186
4 years under 5 years	76	9,998,659	8,164,719	1,922,193	76	12,949,057	18,298,557	5,293,193
5 years under 10 years	231	34,401,661	29,134,082	5,213,385	80	10,202,569	13,684,902	3,540,106
10 years under 15 years	169	15,004,641	9,148,477	5,234,523	30	2,386,908	2,970,700	583,792
15 years under 20 years	97	6,784,049	2,854,430	3,162,233	15	971,628	1,270,999	309,718
20 years or more	241	17,458,387	6,086,365	10,236,898	13	456,012	666,782	210,769
Period not determinable	171	17,899,054	11,283,484	5,839,489	54	5,581,371	7,447,786	1,896,869

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4E. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2010

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	28,691	754,196,784	701,732,496	87,096,812	15,272	804,496,301	842,330,292	47,510,822
Under 1 month	6,369	70,897,390	68,596,056	3,833,464	3,919	47,476,557	50,855,182	3,512,844
1 month under 2 months	2,030	15,743,286	14,339,931	1,402,155	1,429	14,034,808	15,872,502	1,838,377
2 months under 3 months	1,374	13,057,644	12,188,525	908,449	948	11,685,218	12,825,456	1,135,940
3 months under 4 months	1,335	15,917,521	15,199,583	754,717	686	8,240,003	9,150,959	789,027
4 months under 5 months	1,231	10,717,423	9,886,884	797,881	654	5,843,659	6,488,363	645,330
5 months under 6 months	1,033	9,139,803	8,483,553	666,322	501	6,048,656	6,682,699	634,316
6 months under 7 months	1,116	15,362,834	14,709,823	816,236	406	8,617,739	9,152,667	535,962
7 months under 8 months	911	9,382,736	8,816,912	609,533	355	5,171,010	5,618,956	455,869
8 months under 9 months	854	7,639,928	7,001,958	770,685	291	5,543,178	5,904,977	382,231
9 months under 10 months	906	9,161,766	8,529,136	891,660	238	3,230,227	3,509,323	280,997
10 months under 11 months	881	7,153,314	6,468,586	713,966	195	3,166,165	3,525,386	391,878
11 months under 12 months	956	11,233,944	10,442,208	796,434	166	5,034,814	5,392,190	357,955
1 year or more [3]	344	12,405,274	10,793,123	1,628,081	102	91,763,127	93,031,482	1,288,184
Period not determinable	9,352	546,383,921	506,276,219	72,507,228	5,382	588,641,141	614,320,151	35,261,912
Long-term transactions								
Total	31,093	701,709,949	519,800,239	314,137,580	17,798	273,402,068	325,072,949	95,524,959
Under 18 months [4]	5,072	55,652,173	47,674,186	7,608,028	793	51,279,854	53,004,725	1,737,430
18 months under 2 years	2,521	28,962,340	24,174,686	4,658,429	1,099	10,453,720	13,014,353	2,563,063
2 years under 3 years	1,961	66,124,772	64,415,119	3,245,684	3,012	19,765,958	25,306,292	5,541,622
3 years under 4 years	961	19,434,186	18,103,904	2,521,055	1,969	13,299,172	17,031,376	4,595,940
4 years under 5 years	809	22,864,058	16,659,024	1,758,528	1,231	8,636,797	12,032,391	3,395,848
5 years under 10 years	2,185	51,398,753	43,188,398	7,831,280	1,551	15,275,321	20,219,925	4,964,511
10 years under 15 years	814	32,756,782	24,048,795	5,515,532	422	3,191,780	4,567,102	1,419,993
15 years under 20 years	270	14,522,562	9,647,624	2,972,522	80	1,277,957	2,098,351	820,376
20 years or more	271	23,506,780	11,705,754	6,114,421	43	1,227,412	2,011,674	814,439
Period not determinable	16,229	386,487,545	260,182,750	271,912,101	7,599	148,994,097	175,786,761	69,671,737

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 4A. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	74,976	1,748,035,006	1,700,404,483	116,190,790	58,307	2,250,716,287	2,389,262,651	124,316,943
Under 1 month	24,963	353,935,171	351,413,039	13,467,377	13,190	202,032,998	216,504,238	13,550,144
1 month under 2 months	6,336	67,443,362	64,391,057	4,015,886	4,809	39,695,786	44,693,154	4,805,523
2 months under 3 months	4,808	47,277,795	44,191,997	3,411,992	3,839	28,638,816	32,687,465	3,976,558
3 months under 4 months	4,004	57,487,088	54,678,897	2,974,184	3,564	27,863,011	31,602,795	3,682,080
4 months under 5 months	3,189	29,351,491	27,082,003	2,330,803	3,119	21,796,664	25,789,278	3,965,198
5 months under 6 months	2,961	25,894,177	23,616,065	2,376,627	2,638	21,554,784	24,965,751	3,400,990
6 months under 7 months	2,850	38,814,099	36,417,512	2,461,814	2,398	48,904,261	52,277,071	3,323,255
7 months under 8 months	2,691	40,951,577	38,688,171	2,339,327	2,170	29,988,166	33,078,185	3,149,089
8 months under 9 months	2,510	19,125,432	17,273,683	1,826,751	1,849	15,378,527	17,825,256	2,483,149
9 months under 10 months	2,480	18,918,000	17,188,593	1,893,729	1,691	17,121,172	19,378,555	2,192,052
10 months under 11 months	2,397	22,035,106	20,246,041	1,744,819	1,488	14,269,356	16,453,083	2,184,005
11 months under 12 months	2,194	22,703,089	21,178,851	1,821,597	1,394	13,886,695	15,869,540	1,976,277
1 year or more [2]	817	50,520,257	47,410,594	3,419,835	508	127,126,243	131,972,236	2,676,164
Period not determinable	12,776	953,578,362	936,627,979	72,106,048	15,650	1,642,459,807	1,726,166,046	72,952,460
Long-term transactions								
Total	78,447	1,531,535,459	1,203,030,568	542,032,150	33,827	525,479,096	658,289,625	166,111,487
Under 18 months [3]	13,357	125,081,683	109,097,418	15,664,530	5,467	71,427,056	81,075,312	8,634,533
18 months under 2 years	9,034	99,337,477	82,479,150	16,265,739	2,941	38,759,571	46,193,498	7,485,374
2 years under 3 years	12,011	150,933,814	125,161,151	25,730,654	3,432	36,715,081	47,213,336	10,543,271
3 years under 4 years	3,950	84,816,642	73,591,196	11,452,990	4,356	34,936,018	47,553,958	12,732,093
4 years under 5 years	2,389	48,553,864	40,610,299	8,880,613	2,620	24,899,061	34,669,684	9,944,391
5 years under 10 years	6,702	159,065,273	130,544,652	27,909,673	4,177	48,651,738	68,874,090	19,939,694
10 years under 15 years	2,325	80,487,481	53,296,263	22,968,880	1,442	10,022,342	16,229,056	6,226,594
15 years under 20 years	781	27,652,321	14,150,679	11,291,778	201	3,288,001	4,409,297	1,121,435
20 years or more	913	61,401,407	25,767,032	27,947,137	144	5,734,287	7,272,759	1,536,808
Period not determinable	26,985	694,205,498	548,332,726	373,920,156	9,047	251,045,942	304,798,636	87,947,293

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4B. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	39,375	682,352,875	676,193,531	37,453,639	33,778	809,822,021	863,368,081	44,941,395
Under 1 month	14,151	216,693,653	217,087,677	5,966,944	8,144	133,358,356	139,771,601	6,253,501
1 month under 2 months	3,450	32,598,002	30,695,214	2,277,580	2,949	17,923,179	20,689,122	2,665,305
2 months under 3 months	2,795	22,190,970	20,325,309	2,124,776	2,480	14,667,662	17,106,233	2,373,736
3 months under 4 months	2,222	16,374,275	14,809,769	1,697,291	2,324	11,582,510	13,844,814	2,222,291
4 months under 5 months	1,805	12,502,398	11,149,206	1,436,336	2,038	10,862,076	13,155,138	2,246,084
5 months under 6 months	1,649	9,902,703	8,640,469	1,313,597	1,655	10,131,573	12,228,561	2,091,331
6 months under 7 months	1,579	10,663,657	9,407,236	1,331,205	1,555	36,953,972	39,068,029	2,069,391
7 months under 8 months	1,576	11,701,572	10,477,507	1,306,042	1,366	7,759,956	9,693,180	1,930,125
8 months under 9 months	1,451	8,475,094	7,304,520	1,204,586	1,123	5,817,759	7,339,917	1,531,500
9 months under 10 months	1,404	8,580,531	7,453,166	1,279,075	985	9,212,539	10,514,759	1,239,486
10 months under 11 months	1,368	8,194,510	7,127,859	1,106,803	868	5,447,969	6,804,966	1,357,326
11 months under 12 months	1,200	8,124,316	7,264,550	1,141,215	763	5,739,419	6,830,091	1,078,357
1 year or more [2]	370	17,912,515	17,011,316	934,349	259	32,365,984	33,241,525	799,746
Period not determinable	4,354	298,438,678	307,439,732	14,333,842	7,268	507,999,068	533,080,144	17,083,217
Long-term transactions								
Total	31,200	420,695,800	283,207,026	136,777,003	16,181	150,916,831	206,737,434	55,391,019
Under 18 months [3]	7,714	44,494,086	34,882,735	9,608,352	3,446	34,666,465	40,366,890	4,618,425
18 months under 2 years	4,916	28,996,972	21,217,791	7,766,046	1,864	9,345,540	12,736,140	3,389,720
2 years under 3 years	6,382	39,042,245	26,061,215	13,007,101	2,122	9,134,673	13,187,909	4,059,976
3 years under 4 years	1,936	20,602,006	15,176,129	5,453,366	2,313	9,604,833	15,598,784	6,001,155
4 years under 5 years	1,112	9,738,600	5,873,476	3,840,422	1,126	5,671,480	8,831,470	3,300,269
5 years under 10 years	2,825	30,724,099	16,672,614	14,091,823	1,871	8,943,930	17,007,904	8,002,254
10 years under 15 years	872	19,499,390	9,235,698	10,179,962	845	2,713,746	5,796,475	3,088,874
15 years under 20 years	334	6,375,151	1,581,056	4,800,693	102	995,585	1,442,139	446,554
20 years or more	375	14,565,567	2,900,789	11,470,425	75	791,612	1,537,153	745,007
Period not determinable	4,736	206,657,683	149,605,521	56,558,814	2,418	69,048,965	90,232,570	21,738,784

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4C. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	1,713	175,189,775	173,809,185	1,363,318	704	57,050,994	58,639,657	1,590,146
Under 1 month	466	26,797,424	26,644,619	157,059	50	4,552,500	4,605,985	53,166
1 month under 2 months	83	13,515,979	13,459,587	57,158	50	4,756,076	4,816,912	60,810
2 months under 3 months	77	11,498,110	11,454,040	44,693	48	2,971,403	3,029,988	58,549
3 months under 4 months	93	19,625,134	19,499,902	125,343	60	3,088,588	3,183,353	95,011
4 months under 5 months	84	6,968,889	6,856,728	105,999	54	2,449,514	2,696,873	247,712
5 months under 6 months	77	7,582,651	7,487,340	82,742	71	2,763,516	2,884,779	121,643
6 months under 7 months	115	13,624,743	13,536,598	88,085	65	2,816,837	2,945,278	128,495
7 months under 8 months	82	21,366,570	21,121,673	239,039	56	3,232,050	3,316,490	122,198
8 months under 9 months	76	4,430,274	4,359,229	70,560	47	2,141,924	2,219,452	86,182
9 months under 10 months	103	4,762,309	4,699,375	57,805	43	2,111,513	2,185,772	74,006
10 months under 11 months	95	7,734,895	7,676,475	59,293	43	2,179,748	2,259,050	79,344
11 months under 12 months	86	6,968,177	6,911,016	58,445	44	2,023,213	2,156,556	133,333
1 year or more [3]	32	3,741,775	3,721,072	20,975	9	396,266	459,764	63,498
Period not determinable	245	26,572,844	26,381,530	196,122	63	21,567,846	21,879,405	266,200
Long-term transactions								
Total	3,953	229,533,304	221,434,379	8,034,244	1,377	53,021,121	58,526,130	5,535,347
Under 18 months [4]	480	32,732,980	31,974,340	753,316	207	11,916,681	12,670,843	776,643
18 months under 2 years	410	26,216,586	25,187,806	1,006,662	159	7,070,517	7,815,663	743,392
2 years under 3 years	765	52,616,733	50,513,984	2,077,410	225	9,771,067	11,034,899	1,268,053
3 years under 4 years	402	30,890,418	29,908,234	946,469	155	6,155,017	7,127,410	972,428
4 years under 5 years	261	17,100,098	16,723,838	633,904	106	3,232,790	3,761,286	528,667
5 years under 10 years	862	34,604,195	33,716,040	821,982	323	6,784,257	7,427,847	644,235
10 years under 15 years	255	9,083,725	8,920,401	255,933	67	1,624,643	1,739,872	115,275
15 years under 20 years	38	636,112	520,948	115,417	5	39,718	50,194	10,476
20 years or more	29	1,695,937	1,404,790	47,633	8	363,657	402,432	38,775
Period not determinable	452	23,956,520	22,563,998	1,375,517	122	6,062,775	6,495,685	437,405

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4D. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	149	13,951,630	12,480,177	1,254,258	45	4,654,753	5,370,223	800,460
Under 1 month	20	2,127,401	1,901,027	223,003	5	481,455	465,829	43,795
1 month under 2 months	14	466,334	430,475	34,164	1	283,034	302,703	20,821
2 months under 3 months	13	768,331	591,808	169,310	2	332,314	371,109	38,803
3 months under 4 months	13	884,817	764,222	117,904	* 2	* 176,176	* 210,563	* 35,319
4 months under 5 months	7	416,051	370,663	46,214	* 2	* 403,750	* 407,177	* 25,458
5 months under 6 months	10	681,324	657,130	56,032	4	233,815	261,120	27,325
6 months under 7 months	10	2,250,989	2,162,338	56,911	2	261,836	273,066	11,229
7 months under 8 months	6	722,047	688,655	35,414	3	143,861	181,685	37,825
8 months under 9 months	8	625,352	558,394	66,918	* 1	* 50,345	* 51,816	* 1,470
9 months under 10 months	5	182,393	156,432	25,960	* 4	* 405,746	* 491,839	* 82,073
10 months under 11 months	7	396,689	334,760	58,896	4	696,861	782,674	85,813
11 months under 12 months	8	303,953	290,788	49,170	* 4	* 247,027	* 295,492	* 52,589
1 year or more [3]	6	376,013	262,833	143,889	5	465,251	684,224	218,973
Period not determinable	21	3,749,937	3,310,652	170,474	6	473,281	590,925	118,966
Long-term transactions								
Total	1,175	133,494,697	95,585,546	33,767,776	429	56,135,550	75,654,643	19,446,109
Under 18 months [4]	44	3,602,218	3,241,171	375,494	20	3,270,521	3,864,385	611,801
18 months under 2 years	33	4,057,900	2,868,481	883,040	20	4,423,615	5,523,499	1,128,964
2 years under 3 years	64	9,860,113	8,284,657	1,423,186	51	7,304,194	9,726,804	2,426,560
3 years under 4 years	58	7,217,964	6,045,195	1,375,518	42	6,705,111	8,954,764	2,257,649
4 years under 5 years	57	7,918,987	7,471,150	1,239,463	54	7,731,322	10,644,367	2,946,253
5 years under 10 years	243	36,332,448	30,325,928	5,790,384	130	16,794,738	23,633,938	6,612,367
10 years under 15 years	184	19,305,593	12,278,458	5,580,041	29	1,660,895	2,566,249	915,988
15 years under 20 years	99	7,795,092	4,617,850	2,557,157	9	1,424,141	1,774,781	350,666
20 years or more	244	20,044,816	8,345,169	9,659,576	19	567,201	837,139	268,839
Period not determinable	150	17,359,567	12,107,487	4,883,918	56	6,253,811	8,128,716	1,927,022

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4E. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2011

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	33,739	876,540,727	837,921,589	76,119,576	23,781	1,379,188,520	1,461,884,691	76,984,942
Under 1 month	10,327	108,316,693	105,779,716	7,120,372	4,990	63,640,688	71,660,823	7,199,682
1 month under 2 months	2,789	20,863,046	19,805,781	1,646,983	1,809	16,733,497	18,884,416	2,058,588
2 months under 3 months	1,922	12,820,385	11,820,840	1,073,213	1,308	10,667,438	12,180,134	1,505,469
3 months under 4 months	1,676	20,602,862	19,605,005	1,033,646	1,178	13,015,737	14,364,065	1,329,460
4 months under 5 months	1,293	9,464,153	8,705,405	742,255	1,025	8,081,323	9,530,090	1,445,944
5 months under 6 months	1,224	7,727,498	6,831,126	924,256	908	8,425,880	9,591,290	1,160,691
6 months under 7 months	1,146	12,274,710	11,311,339	985,613	775	8,871,615	9,990,698	1,114,140
7 months under 8 months	1,028	7,161,388	6,400,337	758,831	745	18,852,299	19,886,829	1,058,941
8 months under 9 months	974	5,594,712	5,051,540	484,688	679	7,368,499	8,214,071	863,997
9 months under 10 months	968	5,392,767	4,879,620	530,890	659	5,391,374	6,186,186	796,486
10 months under 11 months	927	5,709,012	5,106,947	519,828	573	5,944,778	6,606,393	661,523
11 months under 12 months	900	7,306,642	6,712,496	572,767	583	5,877,036	6,587,400	711,998
1 year or more [3]	409	28,489,954	26,415,374	2,320,623	235	93,898,742	97,586,723	1,593,947
Period not determinable	8,156	624,816,903	599,496,065	57,405,611	8,313	1,112,419,613	1,170,615,572	55,484,077
Long-term transactions								
Total	42,119	747,811,658	602,803,617	363,453,126	15,840	265,405,594	317,371,418	85,739,013
Under 18 months [4]	5,118	44,252,398	38,999,171	4,927,368	1,794	21,573,389	24,173,193	2,627,665
18 months under 2 years	3,676	40,066,019	33,205,072	6,609,991	898	17,919,898	20,118,197	2,223,299
2 years under 3 years	4,801	49,414,722	40,301,296	9,222,956	1,035	10,505,146	13,263,725	2,788,683
3 years under 4 years	1,554	26,106,255	22,461,638	3,677,638	1,846	12,471,057	15,872,999	3,500,861
4 years under 5 years	959	13,796,179	10,541,834	3,166,825	1,334	8,263,469	11,432,560	3,169,202
5 years under 10 years	2,772	57,404,530	49,830,070	7,205,485	1,852	16,128,814	20,804,401	4,680,838
10 years under 15 years	1,015	32,598,774	22,861,707	6,952,943	502	4,023,058	6,126,460	2,106,457
15 years under 20 years	310	12,845,966	7,430,824	3,818,510	85	828,557	1,142,183	313,740
20 years or more	266	25,095,087	13,116,284	6,769,503	42	4,011,817	4,496,036	484,186
Period not determinable	21,647	446,231,728	364,055,721	311,101,907	6,451	169,680,391	199,941,664	63,844,082

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4A. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	82,811	1,420,384,356	1,379,242,467	98,678,301	41,997	1,090,036,048	1,185,338,652	73,708,875
Under 1 month	20,430	354,647,148	349,630,564	12,185,718	10,600	176,122,756	190,819,963	11,687,897
1 month under 2 months	6,332	56,907,199	54,917,385	3,921,290	3,575	26,804,793	30,394,217	3,505,566
2 months under 3 months	4,894	38,101,062	35,829,753	2,725,686	2,958	19,810,813	22,547,719	2,716,974
3 months under 4 months	4,652	32,914,928	31,095,221	2,417,294	2,447	18,600,464	20,954,193	2,304,712
4 months under 5 months	3,805	26,007,005	24,007,687	2,202,328	2,072	14,168,498	16,195,441	2,038,509
5 months under 6 months	3,864	27,463,224	25,484,972	2,225,939	1,773	20,047,636	21,856,500	1,712,341
6 months under 7 months	3,710	30,069,829	28,024,394	2,343,819	1,745	11,871,104	13,546,056	1,731,322
7 months under 8 months	3,365	21,198,372	19,631,747	1,790,477	1,625	12,331,371	14,009,630	1,620,727
8 months under 9 months	2,755	18,217,622	16,613,062	1,573,507	1,499	10,165,001	11,700,527	1,524,554
9 months under 10 months	2,873	22,151,704	20,743,641	1,683,607	1,499	9,145,429	10,786,104	1,626,478
10 months under 11 months	2,702	18,959,091	17,195,715	1,638,795	1,415	7,938,127	9,410,604	1,460,897
11 months under 12 months	2,795	20,376,120	18,907,751	1,643,463	1,507	12,699,503	14,563,751	1,825,552
1 year or more [2]	1,051	24,372,763	21,580,749	3,201,332	520	100,216,992	109,565,063	2,857,706
Period not determinable	19,583	728,998,289	715,579,825	59,125,045	8,763	650,113,561	698,988,884	37,095,641
Long-term transactions								
Total	90,464	1,527,625,995	1,081,519,311	745,745,186	32,664	405,509,672	528,419,179	130,837,722
Under 18 months [3]	13,588	115,255,122	98,755,562	16,842,311	7,338	60,665,158	70,078,031	8,930,511
18 months under 2 years	9,429	72,063,018	60,475,980	11,405,257	3,902	74,175,186	94,656,583	5,940,314
2 years under 3 years	13,118	120,451,758	97,824,715	22,085,514	3,282	24,951,785	31,151,501	6,230,884
3 years under 4 years	8,343	96,348,437	73,872,289	22,317,229	1,786	16,173,630	21,568,558	5,362,988
4 years under 5 years	3,572	64,934,123	52,414,517	13,564,392	2,343	20,164,455	28,538,634	8,444,958
5 years under 10 years	7,410	198,269,353	156,168,658	45,903,334	3,782	45,673,556	69,663,083	24,037,682
10 years under 15 years	2,692	102,823,875	61,637,598	34,272,119	1,349	13,452,562	19,815,312	6,348,252
15 years under 20 years	995	50,317,334	23,436,171	21,657,870	241	2,572,601	4,633,703	2,070,525
20 years or more	1,174	109,094,859	37,071,263	61,005,280	111	2,611,392	4,155,932	1,560,222
Period not determinable	30,143	598,068,115	419,862,557	496,691,880	8,530	145,069,348	184,157,841	61,911,387

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4B. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	38,570	680,502,859	670,434,896	28,219,323	23,664	489,618,355	533,239,359	28,667,806
Under 1 month	10,292	248,329,775	246,715,693	5,908,054	5,973	131,068,946	139,211,011	5,425,478
1 month under 2 months	3,114	30,368,249	29,892,933	2,045,220	1,997	13,773,632	15,512,027	1,645,408
2 months under 3 months	2,402	17,504,288	16,183,536	1,579,868	1,840	10,187,071	11,738,315	1,532,571
3 months under 4 months	2,244	14,184,530	12,965,838	1,425,697	1,583	8,747,721	10,114,816	1,346,583
4 months under 5 months	1,913	11,746,138	10,522,312	1,303,491	1,334	7,049,624	8,274,277	1,232,063
5 months under 6 months	1,887	11,161,899	9,997,296	1,233,333	1,206	7,853,087	8,987,000	1,122,322
6 months under 7 months	1,763	11,498,463	10,217,754	1,359,959	1,155	6,326,211	7,352,209	1,072,971
7 months under 8 months	1,653	8,847,612	7,900,016	997,690	1,107	5,437,093	6,459,308	1,018,135
8 months under 9 months	1,371	9,171,298	8,283,382	917,234	956	5,064,704	5,946,344	866,856
9 months under 10 months	1,309	8,246,423	7,373,670	891,918	951	4,424,212	5,484,320	1,044,773
10 months under 11 months	1,300	6,172,066	5,314,123	866,628	891	3,724,160	4,539,057	818,454
11 months under 12 months	1,224	9,268,901	8,656,230	842,553	862	4,597,704	5,615,098	984,106
1 year or more [2]	411	7,553,025	6,808,540	949,193	262	82,020,512	88,470,893	793,577
Period not determinable	7,687	286,450,192	289,603,572	7,898,485	3,547	199,343,677	215,534,685	9,764,509
Long-term transactions								
Total	34,225	434,086,252	237,130,666	201,211,194	16,091	92,079,529	133,323,961	41,159,735
Under 18 months [3]	7,159	42,593,160	33,533,462	9,727,891	4,339	16,645,881	21,504,717	4,945,731
18 months under 2 years	4,636	25,002,608	18,334,927	6,722,567	2,366	8,377,865	11,397,009	3,007,846
2 years under 3 years	6,298	37,825,767	25,974,500	11,903,562	2,035	7,921,625	10,700,878	2,790,899
3 years under 4 years	3,980	26,894,667	15,827,069	11,108,162	1,022	3,798,775	5,574,509	1,783,578
4 years under 5 years	1,653	15,727,508	8,855,102	6,885,112	1,139	4,618,184	7,566,768	2,949,369
5 years under 10 years	3,186	42,422,198	20,078,769	21,996,498	1,751	8,171,011	14,320,916	6,204,725
10 years under 15 years	1,177	24,561,231	9,074,359	15,526,822	826	3,879,281	7,278,243	3,402,713
15 years under 20 years	505	11,566,017	2,792,668	8,638,949	141	859,647	1,700,661	849,714
20 years or more	452	33,736,387	3,888,230	29,805,006	53	1,029,294	1,649,732	617,611
Period not determinable	5,180	173,756,710	98,771,580	78,896,626	2,417	36,777,966	51,630,529	14,607,550

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4C. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	2,026	98,955,008	98,205,095	980,803	571	23,121,367	24,037,917	919,640
Under 1 month	316	13,415,850	13,355,402	74,239	72	4,291,860	4,378,399	99,202
1 month under 2 months	116	6,761,091	6,724,144	41,052	62	2,250,186	2,296,996	46,444
2 months under 3 months	115	5,314,927	5,307,880	54,956	39	2,097,706	2,130,183	32,120
3 months under 4 months	116	5,678,354	5,667,982	58,563	41	1,639,750	1,693,752	52,702
4 months under 5 months	93	3,923,024	3,864,537	68,886	39	1,550,475	1,640,502	89,878
5 months under 6 months	87	4,309,494	4,263,597	58,706	39	1,291,072	1,316,929	25,856
6 months under 7 months	144	6,850,214	6,780,169	78,859	40	1,284,312	1,321,093	36,683
7 months under 8 months	99	2,880,164	2,847,917	61,846	32	1,113,462	1,158,617	45,155
8 months under 9 months	80	2,626,176	2,573,131	66,688	27	899,323	932,893	33,469
9 months under 10 months	82	3,936,484	3,875,035	62,598	32	946,676	989,780	43,100
10 months under 11 months	97	2,468,327	2,403,978	63,840	33	1,069,874	1,152,446	82,198
11 months under 12 months	74	2,872,999	2,784,104	89,312	32	991,329	1,043,970	52,426
1 year or more [3]	29	1,504,592	1,454,147	50,528	12	241,255	267,732	26,429
Period not determinable	577	36,413,311	36,303,071	150,731	72	3,454,089	3,714,623	253,976
Long-term transactions								
Total	4,773	166,047,099	158,581,559	7,407,747	1,260	30,947,004	34,074,161	3,137,201
Under 18 months [4]	573	21,689,196	20,798,306	893,608	218	6,000,950	6,430,377	429,291
18 months under 2 years	473	15,233,419	14,607,858	620,231	165	3,497,447	3,677,176	179,362
2 years under 3 years	726	24,123,568	23,057,448	1,064,341	172	4,506,115	4,860,748	354,475
3 years under 4 years	544	25,135,125	23,731,559	1,405,976	95	2,732,614	2,913,888	182,146
4 years under 5 years	320	14,611,608	13,974,256	631,258	98	2,682,842	2,945,668	262,179
5 years under 10 years	1,000	35,396,840	34,746,224	827,642	294	6,231,029	6,918,353	698,551
10 years under 15 years	364	9,700,278	9,451,776	269,039	86	1,626,923	1,763,644	137,014
15 years under 20 years	51	1,913,535	1,657,349	142,291	6	61,836	80,897	19,061
20 years or more	29	1,225,107	789,041	315,331	8	80,962	147,663	66,732
Period not determinable	693	17,018,423	15,767,742	1,238,029	119	3,526,287	4,335,748	808,391

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4D. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	161	14,895,371	13,012,122	1,658,258	42	4,620,162	5,620,914	1,002,154
Under 1 month	26	1,680,965	1,515,918	137,400	1	116,264	122,829	9,554
1 month under 2 months	14	575,048	496,377	61,632	1	60,744	63,478	2,907
2 months under 3 months	11	1,374,021	1,210,153	152,390	1	43,502	52,983	10,349
3 months under 4 months	15	1,467,382	1,300,270	163,265	4	326,407	345,151	20,896
4 months under 5 months	10	993,397	873,763	101,732	4	806,849	890,150	86,359
5 months under 6 months	12	2,019,708	1,862,702	134,400	1	81,251	100,507	21,227
6 months under 7 months	9	584,364	504,970	75,952	2	195,590	216,364	28,549
7 months under 8 months	8	470,646	373,039	100,757	3	122,842	150,830	30,321
8 months under 9 months	12	639,347	378,100	129,899	3	275,000	400,495	127,314
9 months under 10 months	5	560,078	505,653	56,588	2	131,631	153,918	22,422
10 months under 11 months	8	1,225,941	816,986	161,829	3	164,415	188,520	25,855
11 months under 12 months	7	559,265	514,368	38,411	4	546,514	611,790	65,825
1 year or more [3]	12	554,591	455,789	111,112	9	1,061,709	1,497,225	414,502
Period not determinable	13	2,190,617	2,204,035	232,890	4	687,446	826,676	136,073
Long-term transactions								
Total	1,394	192,612,557	123,718,914	61,814,808	465	52,360,471	74,853,679	22,506,024
Under 18 months [4]	58	6,164,147	4,979,549	1,001,979	20	2,204,272	2,784,831	600,587
18 months under 2 years	42	4,605,369	3,824,753	748,554	27	3,014,012	3,835,917	821,150
2 years under 3 years	72	10,344,361	8,398,069	1,688,542	35	4,013,931	5,345,157	1,340,410
3 years under 4 years	84	9,699,236	8,281,194	1,786,854	53	5,321,132	7,251,345	1,870,288
4 years under 5 years	69	13,675,939	12,203,124	2,226,404	45	7,242,795	10,189,352	2,997,410
5 years under 10 years	281	43,784,283	34,347,112	9,100,589	164	18,919,911	29,480,500	10,496,680
10 years under 15 years	189	28,052,587	16,818,947	9,054,538	35	4,293,313	5,381,436	1,060,405
15 years under 20 years	123	16,511,083	7,630,444	7,869,222	13	342,561	925,057	580,817
20 years or more	304	36,104,307	13,808,715	18,753,241	13	564,963	910,808	350,923
Period not determinable	171	23,671,244	13,427,007	9,584,887	61	6,443,582	8,749,277	2,387,355

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 4E. Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[All figures are estimates based on samples—transactions are in thousands, money amounts are in thousands of dollars]

Type of transaction, length of time held	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Short-term transactions								
Total	42,054	626,031,118	597,590,354	67,819,917	17,720	572,676,164	622,440,462	43,119,275
Under 1 month	9,795	91,220,557	88,043,551	6,066,025	4,554	40,645,687	47,107,724	6,153,663
1 month under 2 months	3,088	19,202,811	17,803,931	1,773,386	1,516	10,720,232	12,521,716	1,810,806
2 months under 3 months	2,366	13,907,826	13,128,184	938,471	1,078	7,482,534	8,626,238	1,141,934
3 months under 4 months	2,277	11,584,661	11,161,132	769,768	818	7,886,587	8,800,474	884,531
4 months under 5 months	1,790	9,344,446	8,747,076	728,219	695	4,761,549	5,390,512	630,209
5 months under 6 months	1,878	9,972,123	9,361,376	799,501	528	10,822,226	11,452,064	542,935
6 months under 7 months	1,795	11,136,787	10,521,499	829,050	548	4,064,991	4,656,389	593,119
7 months under 8 months	1,605	8,999,950	8,510,775	630,183	482	5,657,975	6,240,875	527,116
8 months under 9 months	1,292	5,780,800	5,378,448	459,685	513	3,925,974	4,420,795	496,915
9 months under 10 months	1,477	9,408,719	8,989,283	672,503	513	3,642,910	4,158,086	516,183
10 months under 11 months	1,297	9,092,757	8,660,628	546,498	488	2,979,679	3,530,582	534,390
11 months under 12 months	1,490	7,674,955	6,953,049	673,188	610	6,563,956	7,292,893	723,194
1 year or more [3]	599	14,760,556	12,862,273	2,090,499	236	16,893,515	19,329,214	1,623,198
Period not determinable	11,306	403,944,169	387,469,147	50,842,939	5,140	446,628,349	478,912,900	26,941,082
Long-term transactions								
Total	50,071	734,880,086	562,088,171	475,311,437	14,849	230,122,668	286,167,378	64,034,762
Under 18 months [4]	5,798	44,808,620	39,444,244	5,218,833	2,761	35,814,056	39,358,106	2,954,901
18 months under 2 years	4,278	27,221,622	23,708,441	3,313,905	1,344	59,285,862	75,746,481	1,931,956
2 years under 3 years	6,022	48,158,062	40,394,699	7,429,068	1,040	8,510,115	10,244,718	1,745,099
3 years under 4 years	3,734	34,619,409	26,032,466	8,016,237	616	4,321,109	5,828,817	1,526,976
4 years under 5 years	1,530	20,919,068	17,382,035	3,821,618	1,062	5,620,634	7,836,847	2,236,000
5 years under 10 years	2,943	76,666,032	66,996,553	13,978,605	1,573	12,351,604	18,943,315	6,637,727
10 years under 15 years	962	40,509,779	26,292,516	9,421,720	402	3,653,044	5,391,989	1,748,121
15 years under 20 years	315	20,326,698	11,355,711	5,007,408	81	1,308,557	1,927,088	620,934
20 years or more	389	38,029,059	18,585,278	12,131,703	38	936,172	1,447,729	524,957
Period not determinable	24,099	383,621,737	291,896,228	406,972,338	5,932	98,321,514	119,442,288	44,108,091

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

NOTES: Detail may not add to totals because of rounding. Sales price minus basis does not always equal gain or loss because: (a) only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (b) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (c) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have nondeductible losses or nontaxable gains such as wash sales, or sales of principal residences, and these transactions are not balanced.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 5. Stratum Definition, Sample Size and Population Size, Tax Year 2012

Stratum Number	Income Code	Filing Status	Sample Size	Population Size
(1)	(2)	(3)	(4)	(5)
001	01 (>\$40 M)	Paper	262	262
002	01 (\$20 - \$40 M)		280	280
003	01 (\$10 -\$20 M)		389	657
004	2		430	1,552
005	3		552	5,614
006	4		539	10,543
007	5		741	24,090
008	6		479	50,855
009	7		432	98,461
010	8		382	124,104
011	9		557	287,373
012	10		4,975	5,120,121
013	11		5,118	5,118,307
014	12		2,585	2,538,573
015	13		3,582	3,572,579
016	14		2,078	2,065,324
017	15		2,078	2,048,887
018	16		1,151	1,195,636
019	17		966	303,208
020	18		2,301	710,871
021	19		2,030	280,018
022	20		985	96,244
023	21		708	35,202
024	22		686	16,793
025	23		619	4,890
026	24 (\$10 -\$20 M)		708	2,365
027	24 (\$20 - \$40 M)		609	1,054
028	24 (>\$40 M)		926	926
101	01 (>\$40 M)	Electronic	256	256
102	01 (\$20 - \$40 M)		405	405
103	01 (\$10 -\$20 M)		782	1,298
104	2		1,155	3,846
105	3		5,244	15,208
106	4		5,173	32,642
107	5		2,699	76,274
108	6		1,657	165,551
109	7		1,697	333,070
110	8		1,279	431,330
111	9		1,703	916,061
112	10		27,464	27,075,659
113	11		27,132	27,170,799
114	12		10,208	10,245,872
115	13		20,043	20,229,801
116	14		9,130	9,191,810
117	15		12,241	12,241,000
118	16		5,218	5,282,964
119	17		5,673	1,698,099
120	18		12,556	3,757,132
121	19		11,250	1,544,850
122	20		13,283	528,398
123	21		10,439	174,331
124	22		8,460	69,287
125	23		4,963	15,336
126	24 (\$10 -\$20 M)		5,422	5,422
127	24 (\$20 - \$40 M)		1,960	1,960
128	24 (>\$40 M)		928	928
Total			245,568	144,924,379

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 6A. Coefficients of Variation for Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Transactions by asset type	All transactions				Gain Transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2.05	3.17	3.80	0.61	2.37	2.00	2.50	0.50
Corporate stock	3.20	5.23	5.97	1.31	4.15	4.03	5.24	0.95
U.S. Government obligations	13.86	4.42	4.42	40.13	13.71	4.72	4.73	12.29
State and local government obligations	3.71	2.64	2.66	6.71	4.05	3.14	3.13	4.71
Other bonds, notes and debentures	10.88	3.59	3.66	32.37	15.88	4.44	4.75	4.78
Put and call options	7.58	9.23	9.64	32.08	7.98	10.49	14.47	8.92
Futures contracts	2.76	14.54	19.31	7.53	4.18	3.35	7.10	3.48
Mutual funds, except tax-exempt bond funds	3.32	8.82	11.15	4.58	3.06	2.42	2.60	2.14
Tax-exempt bond mutual funds	8.56	4.49	4.51	9.60	9.17	4.94	5.01	5.83
Partnership, S corporation, and estate or trust interests	4.69	3.96	5.36	2.47	5.42	2.58	5.00	1.69
Livestock	6.28	21.49	54.39	6.60	7.45	25.27	75.56	5.73
Timber	11.65	13.92	21.73	16.86	12.52	14.71	24.71	14.79
Involuntary conversions	4.41	18.29	151.78	51.59	14.39	17.85	28.19	19.09
Residential rental property	3.74	3.77	4.13	11.53	4.76	4.28	4.97	4.72
Depreciable business personal property	3.84	4.16	5.50	16.06	7.44	7.59	12.41	8.52
Depreciable business real property	4.75	4.39	5.11	8.23	5.64	4.96	6.33	5.16
Farmland	10.11	10.99	16.88	9.61	11.50	12.26	22.28	8.76
Other land	4.48	5.28	6.34	7.37	5.61	5.95	8.90	5.38
Residences	9.48	9.92	10.03	27.58	14.38	14.41	15.33	13.85
Principal residences	4.72	5.08	5.26	10.58	11.77	12.52	15.31	8.80
Other assets	9.08	5.41	5.73	3.00	14.44	4.34	4.99	1.84
Unidentifiable	4.89	13.38	13.90	13.61	5.04	13.46	14.87	5.37
Passthrough gains or losses	1.33	N/A	N/A	0.78	1.49	N/A	N/A	0.69
Capital gain distributions	0.81	N/A	N/A	1.64	0.81	N/A	N/A	1.64

Footnote at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 6A. Coefficients of Variation for Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012—Continued

[Coefficients of variation for number of transactions and amounts are in percentages]

Transactions by asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	1.94	7.78	7.90	1.11	3.94	7.10	7.29
Corporate stock	2.55	10.18	9.72	1.64	7.25	23.79	22.44
U.S. Government obligations	10.26	8.44	8.25	11.32	21.01	6.47	6.48
State and local government obligations	7.18	4.98	4.96	10.43	5.30	3.88	3.89
Other bonds, notes and debentures	7.20	5.60	5.18	7.49	9.51	6.06	6.14
Put and call options	8.46	11.66	9.45	10.07	24.65	19.64	18.64
Futures contracts	3.31	49.42	26.04	3.45	22.82	39.07	40.53
Mutual funds, except tax-exempt bond funds	3.59	21.44	24.18	2.39	6.87	12.66	12.81
Tax-exempt bond mutual funds	9.71	7.47	7.33	16.04	12.55	14.77	14.76
Partnership, S corporation, and estate or trust interests	5.95	12.86	9.90	4.40	14.16	18.22	11.04
Livestock	12.86	28.12	23.52	21.61	8.72	8.46	12.76
Timber	39.51	53.61	48.35	46.69	41.84	38.77	38.86
Involuntary conversions	11.57	48.83	-48.24	26.46	5.04	49.03	49.28
Residential rental property	6.10	5.68	4.97	4.81	7.33	10.74	11.69
Depreciable business personal property	9.35	21.16	15.55	10.10	4.53	4.09	5.44
Depreciable business real property	8.70	9.75	8.34	9.37	12.07	15.59	16.97
Farmland	33.10	35.28	32.78	31.76	22.63	29.52	21.69
Other land	8.40	11.86	9.03	8.11	12.04	19.82	20.55
Residences	20.32	26.29	23.11	24.75	15.96	15.65	15.67
Principal residences	20.16	27.45	24.97	21.72	5.27	5.55	5.67
Other assets	6.54	10.33	9.93	2.67	4.42	18.49	18.33
Unidentifiable	5.66	22.34	21.62	8.81	16.08	19.47	20.07
Passthrough gains or losses	1.77	N/A	N/A	2.22	5.24	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 6B. Coefficients of Variation for Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Transactions by asset type	All transactions				Gain Transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	3.00	4.22	4.35	4.49	4.02	3.93	4.13	1.53
Corporate stock	4.45	7.53	7.74	-139.25	6.87	6.95	7.26	2.50
U.S. Government obligations	21.16	5.26	5.25	235.73	16.20	5.20	5.18	19.84
State and local government obligations	13.37	5.84	5.87	31.00	7.22	5.48	5.51	5.80
Other bonds, notes and debentures	14.18	7.01	7.13	-51.25	17.93	7.92	8.21	9.57
Put and call options	7.70	9.79	10.19	34.53	8.07	11.03	15.10	9.48
Futures contracts	2.62	16.19	21.83	7.75	3.57	3.17	7.17	3.48
Mutual funds, except tax-exempt bond funds	4.55	4.86	4.94	-204.86	3.89	4.40	4.55	3.95
Tax-exempt bond mutual funds	8.29	7.41	7.47	10.53	8.27	8.81	8.92	8.77
Partnership, S corporation, and estate or trust interests	5.28	10.93	11.33	13.20	5.85	7.61	8.63	4.69
Livestock	15.34	12.54	17.25	14.64	15.80	13.50	24.18	11.87
Timber	35.92	52.46	45.87	60.62	42.93	55.89	55.50	57.33
Involuntary conversions	18.24	64.85	-63.83	-33.33	50.57	43.63	35.96	46.49
Residential rental property	8.51	9.93	10.22	26.13	9.78	12.21	12.60	13.77
Depreciable business personal property	7.92	17.62	19.54	26.43	13.00	16.21	25.31	13.90
Depreciable business real property	13.95	17.75	18.49	159.57	17.51	19.36	21.87	16.15
Farmland	41.97	59.80	54.11	-435.37	50.75	84.49	92.18	71.10
Other land	17.26	30.81	31.94	-132.19	24.09	51.06	58.89	21.56
Residences	32.04	33.56	30.39	-94.46	46.67	45.57	46.77	55.61
Principal residences	20.69	23.37	23.44	1,482.32	39.72	39.14	39.61	48.03
Other assets	15.65	7.56	7.62	-21.39	24.19	7.16	7.45	3.97
Unidentifiable	6.03	14.42	14.53	-65.72	6.51	21.98	22.56	8.47
Passthrough gains or losses	1.97	N/A	N/A	2.54	2.45	N/A	N/A	1.55

Footnote at end of table.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 6B. Coefficients of Variation for Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2012—Continued

[Coefficients of variation for number of transactions and amounts are in percentages]

Transactions by asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	2.52	6.78	6.71	1.94	5.45	15.38	15.02
Corporate stock	2.95	12.08	12.13	2.63	8.79	27.59	26.33
U.S. Government obligations	13.41	11.24	11.18	14.94	31.13	8.40	8.41
State and local government obligations	12.06	7.72	7.82	35.49	30.82	10.16	10.16
Other bonds, notes and debentures	11.50	11.05	10.20	11.43	24.55	13.89	14.08
Put and call options	8.64	12.16	9.90	10.68	25.37	18.43	19.20
Futures contracts	3.30	54.96	27.92	3.50	25.49	30.39	35.99
Mutual funds, except tax-exempt bond funds	5.43	7.24	6.91	3.90	7.67	14.62	14.83
Tax-exempt bond mutual funds	10.82	10.12	10.12	15.59	12.11	21.19	21.17
Partnership, S corporation, and estate or trust interests	5.02	20.53	19.15	7.00	21.35	17.14	17.72
Livestock	20.59	16.37	15.72	19.29	37.40	32.73	31.18
Timber	61.67	92.93	57.05	80.36	75.83	59.42	59.42
Involuntary conversions	19.58	84.76	-36.92	29.34	50.11	96.19	96.19
Residential rental property	17.41	21.38	19.84	19.26	19.44	25.33	28.76
Depreciable business personal property	13.90	39.58	35.46	15.60	12.32	16.37	16.56
Depreciable business real property	28.36	28.86	26.38	23.49	29.85	56.56	57.82
Farmland	83.50	75.63	77.11	81.63	58.34	29.67	57.91
Other land	28.78	35.34	31.74	30.90	38.19	49.75	39.20
Residences	55.09	63.11	53.70	61.26	47.72	48.08	46.82
Principal residences	73.23	99.39	84.55	83.92	25.65	27.02	27.08
Other assets	10.21	11.77	11.55	3.68	6.38	30.61	30.17
Unidentifiable	6.77	19.25	19.08	9.51	19.62	32.89	33.51
Passthrough gains or losses	3.12	N/A	N/A	3.53	26.51	N/A	N/A

N/A—Not applicable.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 6C. Coefficients of Variation for Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Transactions by asset type	All transactions				Gain Transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	1.89	2.80	4.20	0.61	1.98	0.96	1.29	0.51
Corporate stock	3.02	1.23	2.03	1.25	3.26	1.28	2.01	0.99
U.S. Government obligations	9.94	5.40	5.39	39.78	13.46	8.22	8.45	14.06
State and local government obligations	3.31	2.71	2.72	6.77	4.29	3.31	3.30	5.01
Other bonds, notes and debentures	10.61	3.52	3.56	24.52	16.16	4.53	4.80	5.26
Put and call options	16.21	15.09	15.28	84.64	24.64	21.10	31.55	15.59
Futures contracts	21.44	17.53	18.82	30.17	32.62	21.00	23.74	20.90
Mutual funds, except tax-exempt bond funds	3.46	15.61	20.31	4.25	3.45	2.22	2.37	2.38
Tax-exempt bond mutual funds	9.98	5.06	5.05	11.12	10.66	5.65	5.71	6.45
Partnership, S corporation, and estate or trust interests	5.84	2.57	3.60	2.49	6.89	2.36	5.76	1.75
Livestock	6.26	24.03	63.96	7.01	7.94	28.52	86.45	6.16
Timber	12.24	13.90	24.36	17.40	13.04	14.54	27.59	15.06
Involuntary conversions	4.52	18.91	21.53	21.52	14.90	18.59	28.72	19.96
Residential rental property	4.00	4.00	4.41	12.13	5.19	4.52	5.34	4.90
Depreciable business personal property	4.06	3.80	4.93	18.30	8.68	8.47	14.21	9.72
Depreciable business real property	4.91	4.51	5.29	8.23	5.75	5.06	6.52	5.23
Farmland	10.38	11.09	17.74	9.48	11.72	12.22	22.86	8.82
Other land	4.57	5.15	6.23	7.30	5.71	5.73	8.04	5.43
Residences	9.86	10.21	10.41	24.24	14.94	14.97	16.04	14.13
Principal residences	4.84	5.17	5.37	10.43	12.31	12.80	15.79	8.91
Other assets	2.55	2.93	3.33	2.64	2.58	2.89	3.60	1.97
Unidentifiable	5.38	27.49	30.60	11.66	5.80	7.48	8.53	6.15
Passthrough gains or losses	1.38	N/A	N/A	0.81	1.55	N/A	N/A	0.72
Capital gain distributions	0.81	N/A	N/A	1.64	0.81	N/A	N/A	1.64

Footnote at end of table.

Table 6C. Coefficients of Variation for Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2012—Continued

[Coefficients of variation for number of transactions and amounts are in percentages]

Transactions by asset type	Loss transactions				Transactions with no gain or loss		
	Number	Sales price	Basis	Loss	Number	Sales price	Basis
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	2.09	12.78	12.48	1.29	3.67	2.78	3.23
Corporate stock	3.00	2.48	2.06	1.93	7.65	8.88	19.38
U.S. Government obligations	12.96	9.07	8.68	14.14	17.49	6.57	6.57
State and local government obligations	7.37	5.54	5.52	10.60	3.91	3.95	3.96
Other bonds, notes and debentures	8.26	5.61	5.38	9.18	7.35	6.03	6.03
Put and call options	15.15	20.42	13.56	11.23	29.64	36.84	36.79
Futures contracts	24.22	17.20	14.70	14.08	50.07	50.16	50.15
Mutual funds, except tax-exempt bond funds	3.63	38.62	41.39	2.87	9.79	22.35	21.44
Tax-exempt bond mutual funds	12.23	10.36	10.01	17.32	20.89	17.24	17.23
Partnership, S corporation, and estate or trust interests	9.20	4.34	3.66	5.03	10.50	23.66	12.16
Livestock	14.91	36.32	31.27	28.85	8.62	8.55	13.31
Timber	41.78	54.16	50.37	49.45	49.36	48.60	48.78
Involuntary conversions	13.59	49.91	34.77	42.09	5.04	45.06	45.47
Residential rental property	6.33	5.87	5.12	4.92	7.73	11.21	12.26
Depreciable business personal property	10.70	15.19	12.20	11.61	4.62	4.17	5.69
Depreciable business real property	9.08	10.20	8.67	9.69	12.89	15.92	17.16
Farmland	35.50	35.82	32.91	33.97	23.15	30.33	23.26
Other land	8.76	12.59	9.39	8.41	12.66	19.85	21.81
Residences	21.85	27.04	24.67	26.87	16.35	15.94	15.94
Principal residences	20.96	27.68	25.71	22.43	5.39	5.65	5.77
Other assets	5.35	9.42	7.85	3.54	5.39	9.52	9.80
Unidentifiable	7.48	64.42	60.61	13.75	19.24	19.48	21.23
Passthrough gains or losses	1.88	N/A	N/A	2.67	5.25	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 7A. Coefficients of Variation for Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All asset types							
All returns	0.76	0.85	3.76	1.53	0.97	2.52	1.94
Adjusted gross deficit	3.51	4.00	10.08	5.36	4.34	8.71	4.52
Under \$20,000	2.71	3.04	24.99	8.14	3.62	14.80	8.03
\$20,000 under \$50,000	2.33	2.62	12.47	7.51	3.08	8.68	5.38
\$50,000 under \$100,000	1.84	2.05	7.62	6.08	2.45	6.94	6.11
\$100,000 under \$200,000	1.57	1.76	5.35	5.63	2.05	5.18	6.02
\$200,000 under \$500,000	1.10	1.23	4.80	6.39	1.39	4.24	7.22
\$500,000 under \$1,000,000	1.37	1.49	6.32	4.70	1.65	5.04	5.45
\$1,000,000 or more	0.77	0.82	3.46	1.69	0.90	2.92	2.79

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All asset types							
All returns	0.55	0.59	1.97	0.51	0.87	2.09	1.29
Adjusted gross deficit	2.51	2.91	5.69	2.49	3.22	6.84	3.00
Under \$20,000	1.82	1.92	6.83	5.91	3.03	7.83	6.17
\$20,000 under \$50,000	1.61	1.71	6.98	4.97	2.66	7.55	5.65
\$50,000 under \$100,000	1.28	1.36	5.68	3.88	2.10	5.87	4.79
\$100,000 under \$200,000	1.17	1.24	3.58	2.81	1.86	4.27	3.75
\$200,000 under \$500,000	0.88	0.92	4.40	2.10	1.34	4.64	3.57
\$500,000 under \$1,000,000	1.15	1.19	4.23	2.29	1.55	4.71	3.99
\$1,000,000 or more	0.66	0.68	2.85	0.51	0.86	3.23	1.66

[1] Transactions with no gain or loss are included with gain transactions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 7B. Coefficients of Variation for Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Corporate stock							
All returns	1.05	1.20	6.29	2.50	1.34	2.95	2.63
Adjusted gross deficit	5.40	6.09	14.70	11.61	6.55	12.07	10.15
Under \$20,000	3.98	4.44	43.63	12.24	5.25	16.09	12.55
\$20,000 under \$50,000	3.32	3.77	13.61	10.51	4.44	11.91	5.49
\$50,000 under \$100,000	2.53	2.85	7.70	8.60	3.36	9.15	8.86
\$100,000 under \$200,000	2.12	2.43	7.78	7.35	2.75	6.13	8.29
\$200,000 under \$500,000	1.50	1.73	6.20	6.04	1.88	5.53	5.89
\$500,000 under \$1,000,000	1.88	2.11	7.76	5.98	2.27	6.23	6.59
\$1,000,000 or more	1.13	1.24	4.38	4.11	1.35	3.60	5.30

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Corporate stock							
All returns	0.94	1.07	3.28	0.99	1.32	3.00	1.93
Adjusted gross deficit	4.77	5.66	9.87	5.85	6.06	14.53	5.84
Under \$20,000	3.24	3.73	13.77	9.52	4.75	14.44	8.73
\$20,000 under \$50,000	2.89	3.32	12.78	10.67	4.12	10.46	7.84
\$50,000 under \$100,000	2.18	2.49	11.52	5.62	3.06	9.38	6.28
\$100,000 under \$200,000	1.92	2.16	6.22	4.97	2.69	5.05	5.65
\$200,000 under \$500,000	1.41	1.56	7.14	3.37	1.98	6.99	4.38
\$500,000 under \$1,000,000	1.76	1.90	6.53	3.98	2.33	6.80	6.95
\$1,000,000 or more	1.03	1.10	4.00	1.06	1.38	4.29	2.55

[1] Transactions with no gain or loss are included with gain transactions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 7C. Coefficients of Variation for Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bonds and other securities [2]							
All returns	3.59	4.04	13.52	5.93	5.29	7.79	10.30
Adjusted gross deficit	15.43	16.35	31.51	13.21	25.35	17.65	23.13
Under \$20,000	15.62	17.56	20.90	40.09	27.06	27.37	61.06
\$20,000 under \$50,000	11.46	13.45	37.86	26.92	15.94	29.57	42.36
\$50,000 under \$100,000	9.82	10.91	25.67	20.15	14.82	20.31	50.41
\$100,000 under \$200,000	7.96	9.09	42.12	29.38	12.32	17.60	25.82
\$200,000 under \$500,000	5.37	6.04	26.98	14.57	7.93	25.18	21.88
\$500,000 under \$1,000,000	5.16	5.76	14.76	13.20	7.38	13.99	25.36
\$1,000,000 or more	2.26	2.49	7.22	7.98	3.06	7.06	11.64

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Bonds and other securities [2]							
All returns	2.09	2.23	4.61	3.65	3.54	5.20	6.41
Adjusted gross deficit	10.25	10.99	11.88	13.08	16.22	15.05	17.29
Under \$20,000	8.04	8.79	11.38	24.58	14.69	17.20	30.22
\$20,000 under \$50,000	6.17	6.69	13.39	21.39	10.74	14.92	31.99
\$50,000 under \$100,000	5.09	5.47	10.18	13.58	8.83	13.59	19.47
\$100,000 under \$200,000	4.33	4.60	8.00	15.01	7.37	12.37	20.34
\$200,000 under \$500,000	3.10	3.31	16.04	9.34	5.10	11.43	12.36
\$500,000 under \$1,000,000	3.28	3.42	9.39	12.88	5.66	9.84	15.10
\$1,000,000 or more	1.64	1.72	6.93	4.35	2.64	11.56	9.78

[1] Transactions with no gain or loss are included with gain transactions.

[2] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other bonds, notes, and debentures.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 7D. Coefficients of Variation for Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Real estate [2]							
All returns	6.55	7.38	7.53	10.41	12.86	13.20	14.20
Adjusted gross deficit	15.83	21.11	22.34	15.76	22.36	25.21	24.83
Under \$20,000	22.46	24.38	24.37	44.12	57.47	61.12	61.64
\$20,000 under \$50,000	18.85	20.79	22.50	36.95	37.69	39.14	52.92
\$50,000 under \$100,000	15.60	17.04	17.03	27.02	36.06	36.00	48.81
\$100,000 under \$200,000	13.44	15.06	15.90	31.82	26.91	25.80	28.95
\$200,000 under \$500,000	10.03	11.43	16.39	21.37	18.71	22.37	26.46
\$500,000 under \$1,000,000	12.83	14.14	18.74	33.94	28.29	28.33	54.42
\$1,000,000 or more	7.70	8.33	10.42	16.82	16.29	17.10	27.95

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Real estate [2]							
All returns	2.22	2.57	3.00	2.88	4.03	4.63	4.09
Adjusted gross deficit	5.61	8.63	17.99	12.94	7.00	10.32	5.80
Under \$20,000	8.09	9.18	10.76	20.69	15.55	16.13	17.07
\$20,000 under \$50,000	6.23	7.39	7.87	12.30	10.85	11.89	12.54
\$50,000 under \$100,000	5.09	5.78	6.50	14.60	9.80	10.03	14.83
\$100,000 under \$200,000	4.76	5.27	5.93	7.39	9.67	11.99	10.97
\$200,000 under \$500,000	3.66	4.00	6.72	6.18	7.81	9.42	10.85
\$500,000 under \$1,000,000	4.14	4.50	9.56	6.61	8.96	9.63	13.57
\$1,000,000 or more	2.72	3.05	4.51	4.41	5.36	7.76	7.86

[1] Transactions with no gain or loss are included with gain transactions.

[2] Real estate includes residential rental property, depreciable business real property, farmland, and other land.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 7E. Coefficients of Variation for Returns with Short-Term and Long-Term Capital Gains and Losses, by Size of Adjusted Gross Income and Selected Asset Type, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Selected asset type and size of adjusted gross income	Returns with short-term capital gain or loss						
	Number of returns	Returns with short-term gain transactions [1]			Returns with short-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Other asset types [2]							
All returns	0.95	1.06	4.03	1.76	1.24	3.81	2.61
Adjusted gross deficit	4.14	4.79	12.28	6.23	5.19	10.82	4.60
Under \$20,000	3.37	3.83	12.07	9.33	4.53	22.24	9.82
\$20,000 under \$50,000	2.94	3.32	15.94	9.64	3.92	9.85	9.71
\$50,000 under \$100,000	2.36	2.63	11.62	8.17	3.21	9.50	7.96
\$100,000 under \$200,000	2.03	2.26	5.87	7.80	2.71	7.32	8.08
\$200,000 under \$500,000	1.38	1.53	6.18	8.93	1.80	5.26	10.94
\$500,000 under \$1,000,000	1.59	1.74	9.04	6.48	2.00	6.72	7.60
\$1,000,000 or more	0.84	0.91	4.25	1.73	1.01	3.79	3.06

Selected asset type and size of adjusted gross income	Returns with long-term capital gain or loss						
	Number of returns	Returns with long-term gain transactions [1]			Returns with long-term loss transactions		
		Number of returns	Number of transactions	Gain	Number of returns	Number of transactions	Loss
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Other asset types [2]							
All returns	0.63	0.66	2.24	0.59	1.11	2.71	1.75
Adjusted gross deficit	2.88	3.23	7.34	2.31	4.06	6.57	3.93
Under \$20,000	2.05	2.14	8.05	5.78	3.87	9.34	8.57
\$20,000 under \$50,000	1.82	1.90	7.49	5.53	3.41	8.33	9.30
\$50,000 under \$100,000	1.45	1.51	5.27	4.04	2.79	6.83	5.97
\$100,000 under \$200,000	1.34	1.40	4.04	3.45	2.41	6.64	5.22
\$200,000 under \$500,000	0.98	1.02	4.88	2.75	1.67	4.62	5.89
\$500,000 under \$1,000,000	1.22	1.27	3.55	2.97	1.82	4.39	4.55
\$1,000,000 or more	0.69	0.71	2.15	0.61	0.96	2.31	2.15

[1] Transactions with no gain or loss are included with gain transactions.

[2] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 8A. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, month of sale	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2.34	2.34	2.85	0.50	1.94	7.78	7.90	1.11
Short-term transactions								
January	4.97	5.62	6.02	4.14	3.60	13.48	12.33	4.57
February	4.08	8.62	9.09	4.18	4.05	4.57	4.38	5.29
March	4.19	13.02	13.44	5.59	4.37	6.94	6.52	6.52
April	5.36	11.71	12.09	8.51	6.56	8.46	8.11	12.19
May	4.33	6.53	6.87	4.28	4.68	5.02	4.71	4.12
June	3.90	7.07	7.34	6.04	3.68	14.00	12.79	4.36
July	4.13	5.47	5.74	5.42	3.76	5.60	5.40	5.71
August	3.65	9.63	10.10	5.06	4.29	4.70	4.63	4.95
September	3.74	5.41	5.64	4.10	5.85	6.76	6.78	6.52
October	5.32	12.88	13.36	4.29	4.80	5.00	4.86	5.90
November	4.21	7.91	8.96	4.33	3.70	7.81	7.31	4.35
December	3.48	12.31	13.00	3.76	3.07	18.92	19.14	3.63
Not determinable	23.38	6.96	7.13	1.44	6.22	10.38	10.04	2.27
Long-term transactions								
January	4.17	2.93	3.69	3.46	5.22	4.63	4.40	7.15
February	5.39	4.93	6.95	3.38	5.99	63.06	64.34	5.44
March	4.57	3.28	4.02	3.12	4.84	5.08	4.90	5.81
April	3.99	3.26	4.12	3.30	5.82	4.79	4.48	5.99
May	4.05	3.25	3.69	3.43	6.90	4.15	3.82	4.69
June	5.24	3.54	4.42	3.35	6.09	5.55	4.92	4.86
July	8.24	3.40	3.94	2.94	8.63	5.61	5.20	6.43
August	4.04	3.45	4.00	3.11	5.23	4.27	4.00	5.15
September	4.64	3.01	3.59	2.93	6.72	5.59	5.01	5.16
October	3.64	3.00	3.72	2.97	3.92	5.14	4.48	5.04
November	3.79	3.64	4.24	2.81	3.92	4.48	4.04	5.29
December	4.73	1.85	2.57	1.40	3.76	7.96	5.94	2.99
Not determinable	0.89	2.98	4.88	0.64	1.84	5.12	4.31	2.20

[1] Transactions with no gain or loss are included with gain transactions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 8B. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, month of sale	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	4.01	5.36	6.78	0.95	2.55	10.18	9.72	1.64
Short-term transactions								
January	6.08	7.94	8.42	4.58	4.87	20.64	19.26	6.18
February	4.60	13.08	13.77	4.59	5.15	6.19	5.98	5.95
March	5.56	19.13	19.71	5.15	5.90	10.35	9.88	7.49
April	5.54	17.33	18.02	5.13	4.38	12.54	11.95	5.62
May	4.68	10.59	11.17	5.46	4.58	6.70	6.29	5.05
June	4.85	7.89	8.16	8.44	4.54	6.55	6.90	5.82
July	4.43	8.27	8.71	6.99	4.69	7.16	7.01	6.01
August	5.29	15.40	16.09	6.70	5.48	5.84	5.86	6.24
September	4.20	8.35	8.74	5.30	4.30	6.75	7.74	10.11
October	5.82	8.61	8.99	5.21	4.87	6.76	6.65	7.22
November	4.98	13.39	15.04	6.44	4.36	7.81	7.47	4.93
December	4.16	23.90	24.78	5.57	3.98	35.00	35.39	6.41
Not determinable	47.91	15.46	14.95	7.64	12.96	11.98	11.52	5.57
Long-term transactions								
January	5.66	3.80	5.57	3.82	6.82	5.68	5.28	6.37
February	5.56	3.83	4.97	4.11	7.10	6.55	5.67	6.53
March	5.98	3.40	4.25	3.76	7.03	7.68	6.55	7.10
April	6.10	3.72	4.58	4.32	5.72	6.86	5.80	6.91
May	5.14	3.55	5.56	3.65	9.87	4.60	4.56	6.31
June	6.12	3.53	5.75	2.34	6.78	7.23	6.22	7.29
July	5.38	3.34	4.21	3.61	9.01	6.63	6.01	7.70
August	6.23	3.65	4.69	3.88	5.60	6.22	5.33	6.07
September	7.95	3.48	4.86	3.18	5.69	5.88	5.31	6.21
October	5.00	3.87	5.30	3.47	5.39	6.99	5.90	6.71
November	5.67	3.75	5.10	3.56	5.41	6.21	5.30	5.61
December	5.80	2.49	4.29	1.99	4.45	5.09	4.34	4.12
Not determinable	7.09	5.92	15.25	2.64	6.61	12.78	10.16	6.26

[1] Transactions with no gain or loss are included with gain transactions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 8C. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, month of sale	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	6.12	2.16	2.19	3.36	4.76	3.71	3.57	5.55
Short-term transactions								
January	17.40	5.65	5.69	9.22	13.37	21.32	20.86	24.57
February	17.56	5.96	6.01	8.23	13.61	12.37	12.21	18.08
March	18.74	7.35	7.38	11.71	13.70	7.44	7.45	26.90
April	16.74	7.43	7.56	8.48	14.96	11.08	11.03	22.00
May	18.51	8.71	8.72	11.81	13.20	34.70	34.17	22.21
June	15.63	7.90	7.91	15.32	11.56	9.43	9.22	21.54
July	15.80	11.69	11.79	24.63	13.07	14.98	14.75	21.55
August	15.01	8.34	8.38	12.28	13.97	11.22	11.05	16.04
September	16.25	6.52	6.62	15.81	12.55	15.23	14.76	32.92
October	17.46	7.17	7.68	11.49	13.30	10.10	10.00	38.03
November	18.65	9.16	9.25	20.66	12.89	12.98	12.71	26.16
December	17.72	8.20	8.32	19.10	11.37	16.63	15.82	28.37
Not determinable	14.10	1.87	1.87	19.10	23.09	17.77	16.87	36.23
Long-term transactions								
January	6.35	5.27	5.39	8.39	9.67	9.61	9.35	13.14
February	6.31	5.72	5.71	12.86	9.74	9.89	9.82	25.64
March	6.87	5.59	5.72	9.42	10.04	13.51	13.24	16.76
April	7.14	5.58	5.58	13.13	8.97	9.06	8.96	20.70
May	6.56	5.90	6.06	8.07	14.34	8.43	7.87	6.89
June	6.75	4.04	4.04	10.91	8.16	8.16	7.93	14.56
July	5.64	3.78	3.79	8.34	8.04	8.55	8.49	14.68
August	6.16	5.76	5.91	8.13	8.34	10.58	10.30	16.83
September	7.39	5.09	4.90	11.52	11.68	10.68	10.82	31.19
October	7.17	6.19	6.21	9.83	11.45	10.47	10.36	23.89
November	6.09	4.52	4.42	12.74	9.36	9.60	9.92	19.46
December	5.90	4.51	4.62	8.79	9.31	9.15	8.97	18.28
Not determinable	22.34	12.11	12.29	30.38	20.62	16.01	14.30	19.56

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 8D. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, month of sale	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2.89	3.05	4.14	2.82	4.44	4.59	3.94	3.97
Short-term transactions								
January	20.30	19.91	20.99	36.23	35.05	32.50	33.06	49.88
February	22.99	35.00	35.91	30.88	56.64	55.45	53.54	48.35
March	22.45	36.50	39.64	46.27	47.12	49.86	46.30	38.21
April	27.32	42.68	43.58	36.96	48.57	34.39	32.57	27.47
May	20.49	26.14	26.64	28.18	45.40	75.21	70.38	38.54
June	20.63	22.24	22.92	24.95	37.47	38.08	38.17	56.70
July	21.44	22.01	22.76	23.47	33.63	45.67	44.18	53.89
August	21.44	23.44	22.62	26.51	50.27	39.57	39.23	41.91
September	28.77	30.26	31.40	30.63	36.58	35.05	35.39	49.22
October	20.75	47.73	52.47	29.99	32.55	46.76	44.48	33.27
November	21.70	18.37	18.82	22.16	38.05	32.82	29.67	26.26
December	21.52	19.77	20.56	20.98	32.56	33.78	31.36	33.35
Not determinable	33.97	43.21	47.61	49.45	59.52	59.32	50.41	60.46
Long-term transactions								
January	9.44	10.70	12.65	13.65	17.77	14.65	14.48	20.60
February	9.95	28.68	43.08	10.96	16.95	15.12	13.71	14.24
March	8.92	9.47	11.80	10.37	15.30	14.57	12.94	12.68
April	8.74	10.32	12.34	9.46	14.11	14.44	12.94	13.28
May	8.72	10.11	12.24	10.22	15.21	14.73	12.39	12.11
June	8.64	10.39	11.53	14.05	12.24	20.30	16.63	12.81
July	12.02	10.16	12.56	8.99	22.33	19.86	17.14	17.03
August	10.40	10.67	11.97	10.45	12.80	11.22	10.84	12.97
September	9.49	9.41	11.30	9.87	19.37	18.51	16.04	13.26
October	9.04	10.17	14.96	10.34	13.62	12.96	11.32	12.38
November	8.83	9.46	11.82	8.75	15.18	13.63	12.22	12.90
December	7.28	5.83	7.78	5.51	12.68	12.35	10.52	9.27
Not determinable	18.06	26.39	32.39	21.36	26.79	28.32	23.89	28.66

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Table 8E. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, month of sale	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2.52	2.23	2.62	0.57	2.62	8.47	8.84	1.50
Short-term transactions								
January	7.11	8.99	9.80	7.34	4.91	5.23	4.88	6.75
February	6.28	6.47	6.90	7.59	5.36	5.60	5.37	9.19
March	5.84	7.23	7.85	8.48	5.85	6.92	6.54	10.96
April	8.53	6.66	7.19	16.45	12.16	7.41	7.44	21.64
May	6.70	6.55	6.98	7.10	8.93	5.90	5.59	7.04
June	5.54	11.61	12.17	9.04	5.37	26.99	25.08	6.04
July	6.53	8.00	8.54	8.95	5.27	9.93	9.26	10.32
August	4.76	5.84	6.22	7.59	6.38	8.11	7.57	7.49
September	5.72	6.22	6.49	6.52	12.73	16.02	14.16	7.85
October	7.94	28.40	29.63	6.93	8.65	6.97	6.45	9.76
November	5.82	7.51	8.34	5.83	6.11	16.86	15.56	7.88
December	5.18	10.03	10.74	5.00	4.53	11.68	11.49	4.31
Not determinable	14.78	8.24	8.74	1.44	6.36	13.28	12.86	2.45
Long-term transactions								
January	5.48	4.93	6.37	5.14	6.66	7.21	6.55	8.13
February	9.53	6.00	6.67	6.60	7.61	72.16	74.78	8.22
March	6.93	6.00	7.18	4.71	6.64	6.82	7.37	9.65
April	5.42	5.82	7.42	5.74	10.73	6.75	6.62	11.82
May	6.82	5.61	5.91	6.37	10.09	5.72	5.64	7.76
June	8.37	6.58	7.70	5.65	10.42	6.06	5.75	6.29
July	15.36	6.27	6.96	5.03	11.51	6.62	6.24	8.15
August	5.75	6.05	6.81	4.80	10.20	6.89	6.30	7.46
September	5.65	5.40	5.96	5.69	14.07	7.15	6.69	9.19
October	5.49	4.97	5.58	4.73	5.88	9.02	7.95	7.77
November	4.83	7.32	8.05	4.49	5.79	7.80	6.98	11.42
December	7.35	2.87	3.67	2.04	6.65	13.05	10.18	4.73
Not determinable	0.82	3.52	4.51	0.66	1.82	5.01	4.42	2.37

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 9A. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, length of time held	All asset types							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2.34	2.34	2.85	0.50	1.94	7.78	7.90	1.11
Under 1 month	4.64	9.39	9.51	7.63	5.52	4.92	4.99	7.45
1 month under 2 months	4.23	9.02	11.31	6.09	3.66	4.19	4.04	5.84
2 months under 3 months	3.88	3.57	3.64	4.83	3.45	4.30	4.10	4.65
3 months under 4 months	3.83	3.60	3.82	4.29	3.58	5.19	4.89	4.21
4 months under 5 months	3.65	3.56	3.69	4.01	3.41	5.59	5.52	7.30
5 months under 6 months	4.04	4.78	5.00	4.50	3.81	29.90	27.52	5.80
6 months under 7 months	3.88	4.69	5.01	5.71	3.54	6.09	5.64	5.93
7 months under 8 months	4.13	5.55	6.01	4.12	3.84	15.81	14.24	6.16
8 months under 9 months	3.65	9.19	9.96	5.65	3.70	8.49	7.77	6.14
9 months under 10 months	4.26	7.74	8.55	5.66	3.69	5.68	5.21	7.42
10 months under 11 months	3.94	12.23	13.24	7.42	4.19	6.27	5.73	5.53
11 months under 12 months	3.83	11.59	13.15	4.66	3.82	19.40	17.02	5.30
1 year or more [2]	4.40	17.80	19.83	6.52	4.51	55.52	55.65	8.73
Period not determinable	11.31	7.01	7.34	1.37	3.43	7.20	7.02	1.91
Under 18 months [3]	3.17	2.51	2.78	2.86	2.76	25.13	22.65	3.18
18 months under 2 years	3.68	2.57	2.86	3.03	3.09	66.22	67.20	4.18
2 years under 3 years	3.40	2.57	2.88	2.41	3.56	4.26	3.88	4.75
3 years under 4 years	4.08	2.67	3.18	2.58	4.80	5.40	5.10	5.67
4 years under 5 years	9.17	5.63	7.68	3.94	5.29	6.43	5.37	4.93
5 years under 10 years	3.64	2.43	3.20	2.09	4.70	3.69	3.24	3.64
10 years under 15 years	4.85	4.04	4.94	2.84	7.42	10.06	7.50	6.05
15 years under 20 years	6.78	6.22	8.69	4.95	11.29	13.08	11.81	17.69
20 years or more	4.32	3.43	6.42	2.31	9.84	12.26	9.41	10.47
Period not determinable	1.33	1.52	2.30	0.57	2.03	3.85	3.18	1.65

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 9B. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, length of time held	Corporate stock							
	Gain transactions [1]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	4.01	5.36	6.78	0.95	2.55	10.18	9.72	1.64
Under 1 month	5.15	12.11	12.29	5.69	4.90	5.92	6.10	6.61
1 month under 2 months	4.29	16.48	20.44	6.77	3.94	5.93	5.69	5.23
2 months under 3 months	4.28	5.18	5.29	5.71	4.29	5.65	5.50	6.27
3 months under 4 months	4.32	5.24	5.49	5.28	4.26	6.54	6.08	5.35
4 months under 5 months	4.51	5.07	5.40	5.07	4.10	7.39	7.50	9.58
5 months under 6 months	4.70	7.04	7.57	4.47	4.72	13.08	11.85	7.32
6 months under 7 months	4.88	7.19	8.06	7.74	4.36	9.93	8.93	6.50
7 months under 8 months	5.41	7.37	8.09	5.05	4.97	9.49	8.42	7.72
8 months under 9 months	4.57	17.36	19.09	6.96	4.14	14.30	12.70	5.52
9 months under 10 months	5.81	9.24	10.03	5.59	4.48	7.13	6.61	8.45
10 months under 11 months	5.63	5.55	5.94	5.09	4.54	8.18	7.37	6.35
11 months under 12 months	5.31	24.14	27.44	6.26	4.30	8.91	8.19	7.70
1 year or more [2]	6.47	19.45	21.19	16.40	6.34	67.69	68.77	20.77
Period not determinable	26.86	15.56	15.84	4.48	6.39	9.06	9.00	3.82
Under 18 months [3]	4.05	2.89	3.37	3.43	3.44	3.51	3.21	3.34
18 months under 2 years	4.59	3.23	3.63	3.81	3.86	3.91	3.59	3.94
2 years under 3 years	4.40	4.29	5.75	3.06	4.71	6.72	5.55	4.94
3 years under 4 years	5.42	3.07	3.63	3.46	5.98	6.48	5.47	6.34
4 years under 5 years	13.17	4.53	6.00	5.04	6.73	7.16	5.96	6.56
5 years under 10 years	5.71	3.03	5.01	2.68	6.75	5.83	4.66	4.86
10 years under 15 years	6.77	4.98	9.62	3.58	6.19	8.04	6.68	8.61
15 years under 20 years	11.69	5.04	9.35	4.64	11.47	16.45	13.78	14.29
20 years or more	6.01	2.99	14.11	2.59	14.00	12.69	10.74	14.71
Period not determinable	2.68	2.31	5.99	1.49	3.09	5.10	4.12	3.22

[1] Transactions with no gain or loss are included with gain transactions.

[2] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[3] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

Sales of Capital Assets Data Reported on Individual Tax Returns, 2007–2012

Table 9C. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, length of time held	Bonds and other securities [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	6.12	2.16	2.19	3.36	4.76	3.71	3.57	5.55
Under 1 month	18.21	17.98	18.04	18.17	15.92	24.06	23.67	24.97
1 month under 2 months	20.13	8.61	8.64	12.14	24.94	10.43	10.37	26.37
2 months under 3 months	16.02	7.36	7.40	11.92	14.04	16.47	16.30	16.18
3 months under 4 months	16.62	4.99	5.04	11.48	11.15	9.86	9.70	23.71
4 months under 5 months	17.96	6.85	6.86	12.00	12.07	10.24	11.79	62.28
5 months under 6 months	13.07	7.65	7.63	13.16	12.76	13.99	13.79	15.84
6 months under 7 months	15.04	7.70	7.74	10.73	12.35	11.24	11.23	16.37
7 months under 8 months	18.10	7.99	8.00	10.64	13.41	13.90	13.71	35.16
8 months under 9 months	17.44	6.98	7.00	10.86	12.83	10.65	10.49	19.16
9 months under 10 months	12.33	8.34	8.44	9.82	13.59	9.85	9.77	24.10
10 months under 11 months	21.49	7.09	7.11	11.67	15.14	13.93	13.45	38.80
11 months under 12 months	14.11	8.09	8.14	22.87	12.46	17.02	16.60	33.50
1 year or more [3]	19.18	10.24	10.28	42.90	22.44	10.98	10.85	29.26
Period not determinable	35.24	2.79	2.92	14.46	20.85	14.55	13.72	19.58
Under 18 months [4]	11.39	3.99	3.99	7.15	7.75	6.44	6.51	12.59
18 months under 2 years	12.93	4.04	4.07	7.92	11.69	9.15	8.86	14.95
2 years under 3 years	8.48	3.67	3.64	6.54	8.32	7.15	6.95	9.09
3 years under 4 years	6.30	6.12	6.35	6.78	9.22	8.86	8.67	19.44
4 years under 5 years	5.59	4.35	4.30	9.25	11.21	12.97	12.89	18.33
5 years under 10 years	3.96	3.62	3.66	11.89	8.48	7.50	7.53	16.36
10 years under 15 years	6.84	6.59	6.69	17.95	13.77	14.65	14.27	41.66
15 years under 20 years	14.30	46.14	52.15	33.55	28.53	32.72	28.32	43.97
20 years or more	18.27	18.69	17.94	22.35	34.41	30.25	37.83	73.94
Period not determinable	11.06	6.07	6.33	9.26	12.65	9.80	8.94	13.27

[1] Bonds and other securities includes U.S. Government obligations, State and local government obligations and other notes and debentures.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

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Table 9D. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, length of time held	Real estate [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2.89	3.05	4.14	2.82	4.44	4.59	3.94	3.97
Under 1 month	16.62	15.89	16.48	24.22	36.10	40.04	38.37	35.03
1 month under 2 months	24.22	35.38	37.22	33.87	48.57	65.71	63.24	46.50
2 months under 3 months	20.19	30.86	32.70	28.30	35.92	52.22	45.36	59.23
3 months under 4 months	20.09	33.25	34.52	26.75	44.43	40.39	39.46	33.47
4 months under 5 months	21.06	26.85	28.07	24.14	53.32	59.50	56.95	52.13
5 months under 6 months	21.82	38.10	40.22	27.53	47.88	43.52	38.42	40.30
6 months under 7 months	26.45	27.54	29.30	27.61	62.70	45.61	46.90	66.98
7 months under 8 months	26.01	22.46	23.16	28.35	42.19	28.64	26.83	49.31
8 months under 9 months	22.69	32.77	30.41	33.38	44.49	44.33	44.51	46.48
9 months under 10 months	32.28	37.69	40.64	43.53	50.44	34.18	31.23	32.33
10 months under 11 months	27.06	33.44	29.45	63.43	57.20	50.27	45.01	66.51
11 months under 12 months	31.91	31.42	32.98	29.60	41.28	38.93	36.91	35.44
1 year or more [3]	23.34	27.92	31.42	26.94	30.87	32.02	28.04	26.44
Period not determinable	22.38	29.99	32.51	29.68	32.38	36.11	32.29	22.29
Under 18 months [4]	15.86	13.95	14.54	15.39	19.78	21.55	20.50	20.18
18 months under 2 years	13.56	19.30	22.02	16.66	17.65	15.93	15.31	18.17
2 years under 3 years	10.23	14.32	14.62	13.59	14.69	15.71	14.12	13.51
3 years under 4 years	16.81	11.82	12.97	13.57	18.84	12.92	12.25	12.08
4 years under 5 years	11.05	23.31	29.41	14.05	11.64	15.57	12.81	10.59
5 years under 10 years	6.01	6.09	7.14	6.01	6.66	6.56	5.81	6.03
10 years under 15 years	7.37	7.01	8.59	6.69	14.06	28.40	23.81	17.07
15 years under 20 years	8.53	9.55	10.93	11.56	25.50	26.37	37.67	56.74
20 years or more	5.69	6.03	9.36	5.17	22.70	41.86	29.12	24.31
Period not determinable	7.02	6.92	9.40	6.73	10.17	11.23	9.74	9.55

[1] Real estate includes residential rental property, depreciable business property, farmland and other land.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.

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Table 9E. Coefficients of Variation for Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2012

[Coefficients of variation for number of transactions and amounts are in percentages]

Type of transaction, length of time held	Other asset types [1]							
	Gain transactions [2]				Loss transactions			
	Number of transactions	Sales price	Basis	Gain	Number of transactions	Sales price	Basis	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2.52	2.23	2.62	0.57	2.62	8.47	8.84	1.50
Under 1 month	7.09	12.22	12.82	13.13	9.98	7.63	7.16	12.33
1 month under 2 months	6.97	4.63	4.89	10.79	6.03	5.57	5.38	10.01
2 months under 3 months	6.15	5.36	5.59	7.78	5.27	6.43	5.96	6.86
3 months under 4 months	5.85	5.88	6.71	6.55	5.68	9.30	8.77	6.64
4 months under 5 months	5.16	6.12	6.28	6.86	5.41	6.32	5.97	7.80
5 months under 6 months	6.35	6.04	6.29	9.18	5.51	54.53	51.64	9.86
6 months under 7 months	5.47	8.78	9.30	9.28	5.53	7.55	7.24	12.09
7 months under 8 months	5.38	10.46	11.25	7.00	5.28	33.08	30.60	10.76
8 months under 9 months	5.27	7.36	7.98	9.16	6.86	11.18	10.38	10.16
9 months under 10 months	5.64	15.72	17.36	11.25	6.17	10.80	9.83	15.63
10 months under 11 months	5.15	24.72	25.79	8.55	8.49	11.74	10.73	9.17
11 months under 12 months	5.26	8.91	9.54	7.32	6.66	36.76	33.15	6.97
1 year or more [3]	6.02	27.61	31.27	6.36	6.53	21.87	20.56	9.35
Period not determinable	6.79	6.01	6.38	1.41	3.61	9.66	9.40	2.17
Under 18 months [4]	4.70	4.94	5.45	5.64	4.32	42.49	40.23	6.12
18 months under 2 years	4.94	4.44	4.95	5.53	4.88	82.85	83.98	8.02
2 years under 3 years	4.74	3.89	4.41	3.85	5.66	6.75	6.14	10.46
3 years under 4 years	5.95	3.94	4.65	3.99	8.77	9.39	8.66	10.65
4 years under 5 years	10.08	7.07	9.27	6.47	8.34	7.33	6.68	7.91
5 years under 10 years	5.87	4.53	5.94	3.66	7.50	7.36	6.17	7.57
10 years under 15 years	9.88	8.27	9.19	5.32	20.63	11.63	9.33	8.82
15 years under 20 years	8.92	12.07	14.22	7.89	26.64	22.22	18.16	16.49
20 years or more	9.35	7.51	10.31	5.29	16.69	17.86	14.84	17.55
Period not determinable	1.47	2.04	2.54	0.62	2.55	5.25	4.45	1.95

[1] Other asset types includes all other asset categories not included in the above categories, including put and call options; futures contracts; all mutual funds; partnership, S corporation, and estate or trust interests; passthrough gains and losses; livestock; timber; involuntary conversions; depreciable business personal property; residences; unidentifiable assets; and capital gain distributions.

[2] Transactions with no gain or loss are included with gain transactions.

[3] Dates showed holding period to be 1 year or more and transactions reported as short-term; not reclassified during statistical processing.

[4] Includes some transactions where holding period was under 1 year and transactions reported as long-term; not reclassified during statistical processing.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets Data, Tax Years 2007–2012, February 2016.