

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

by Janette Wilson and Christopher Williams

**T**his article presents Tax Years 2013, 2014, and 2015 cross-section data for the sale of capital assets (SOCA). All money amounts are in current-year dollars.

Total realized capital gains less losses decreased by 15.6 percent, from \$639.9 billion in Tax Year 2012<sup>1</sup> to \$539.9 billion in Tax Year 2013, and then increased 35.3 percent to \$730.7 billion in Tax Year 2014, followed by a 6.1-percent decline in Tax Year 2015 to \$685.9 billion (an overall increase of 27.0 percent from Tax Year 2013 to Tax Year 2015). Of these gains, the largest were accounted for by passthrough entities and corporate stock sales reported by taxpayers in each year. In 2013 taxpayers reported \$246.4 billion in 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 increased 33.3 percent to \$328.4 billion in 2014 and increased another 6.2 percent in Tax Year 2015 to \$348.8 billion (an overall increase of 41.6 percent).

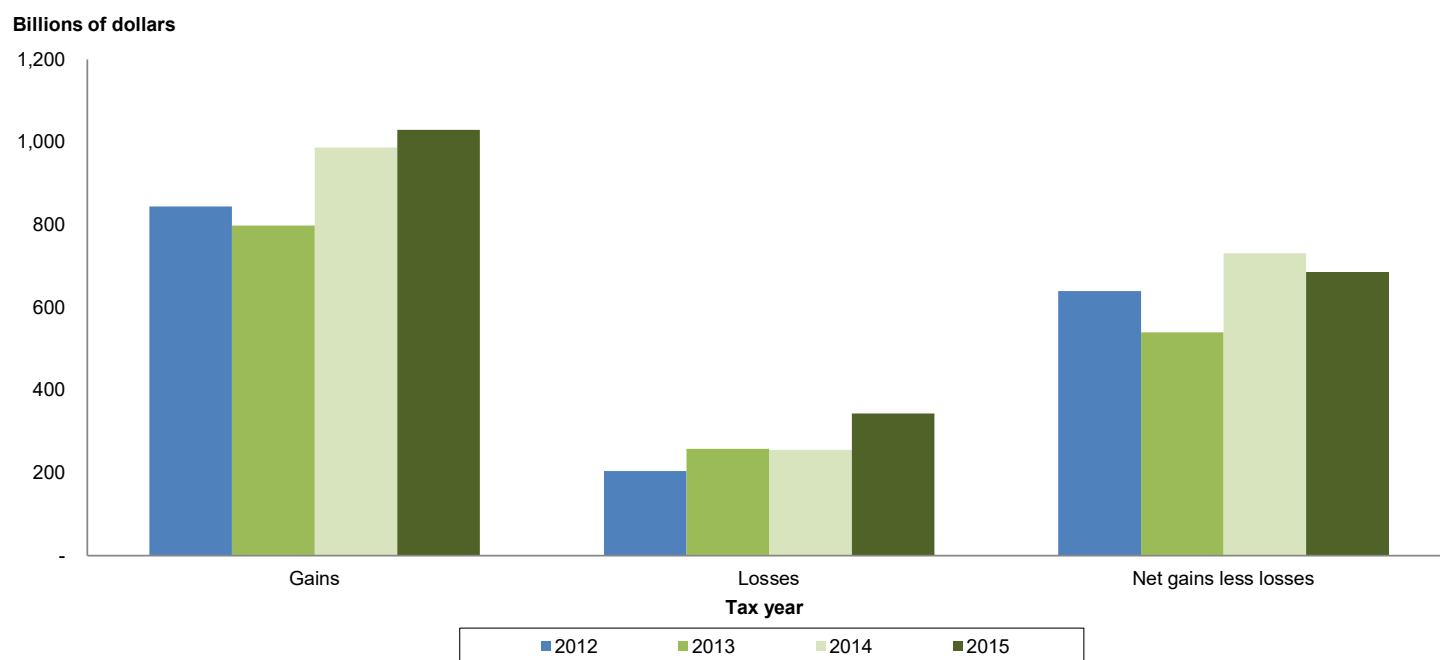
Taxpayers with an adjusted gross income (AGI) over \$1,000,000 overwhelmingly reported the highest capital gains less losses of any AGI group for the 3-year period. Long-term gains made up the majority of capital gains reported, and for each tax year, most of these gains occurred in December, followed by those realized in the month of July.

## Capital Gains, Losses, and Net Gains Less Losses

A comparison of capital gains, losses, and net capital gains (Figure A) shows that between 2013 and 2014 the amount of capital gains from sales increased 23.6 percent from \$797.9 billion in 2013 to \$986.6 billion in 2014. In 2015 these gains increased to \$1,029.1 billion, an overall increase of 29.0 percent.

In terms of losses, the least losses (\$255.8 billion) were reported in Tax Year 2014, while taxpayers reported \$258.0 billion in losses in Tax Year 2013. The largest amount of losses for the 3 years was those reported in 2015 (\$343.2 billion). Between 2013 and 2015, losses realized by taxpayers increased a total of

**Figure A**  
**Gains, Losses, and Net Gains Less Losses from Sales of Capital Assets, Tax Years 2012–2015**



NOTE: For Tax Year 2012, the long-term capital gains tax rate was 15 percent, and increased to 20 percent for Tax Year 2013; Tax Year 2012 is included in this figure to illustrate what was possibly the acceleration of gains into Tax Year 2012.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, Tax Years 2013–2015, February 2022, and IRS, Statistics of Income Division, Sales of Capital Assets, Tax Years 2007–2012, February 2016.

<sup>1</sup> Tax Year 2012 is included here because it is possible that taxpayers accelerated their gains into 2012. In 2012 the long-term capital gains tax rate was 15 percent, while the rate for 2013 was 20 percent. For a graphical representation of the gains less losses, see Figure A.



33.0 percent. Capital gains less losses were highest in Tax Year 2014 when \$730.7 billion were realized by taxpayers. While net gains reported in 2013 was \$539.9 billion, they then increased 35.3 percent to the Tax Year 2014 amount, only to decline in Tax Year 2015 by 6.1 percent from the 2014 amount to \$685.9 billion. However, the overall increase for capital gains less losses for the 3 years was 27.0 percent.

Taxpayers reported the most long-term gains (\$882.7 billion) in 2015 (Figure B). In Tax Year 2013, \$655.5 billion in long-term gains were realized, and a year later these gains increased 28.2 percent to \$840.0 billion. In Tax Year 2015, these gains further increased by 5.1 percent to \$882.7 billion.

In terms of long-term losses, taxpayers realized \$157.4 billion in Tax Year 2013 and \$145.5 billion in Tax Year 2014. Long-term losses then increased to \$180.5 billion in Tax Year 2015, an overall gain of 14.7 percent across the 3 years.

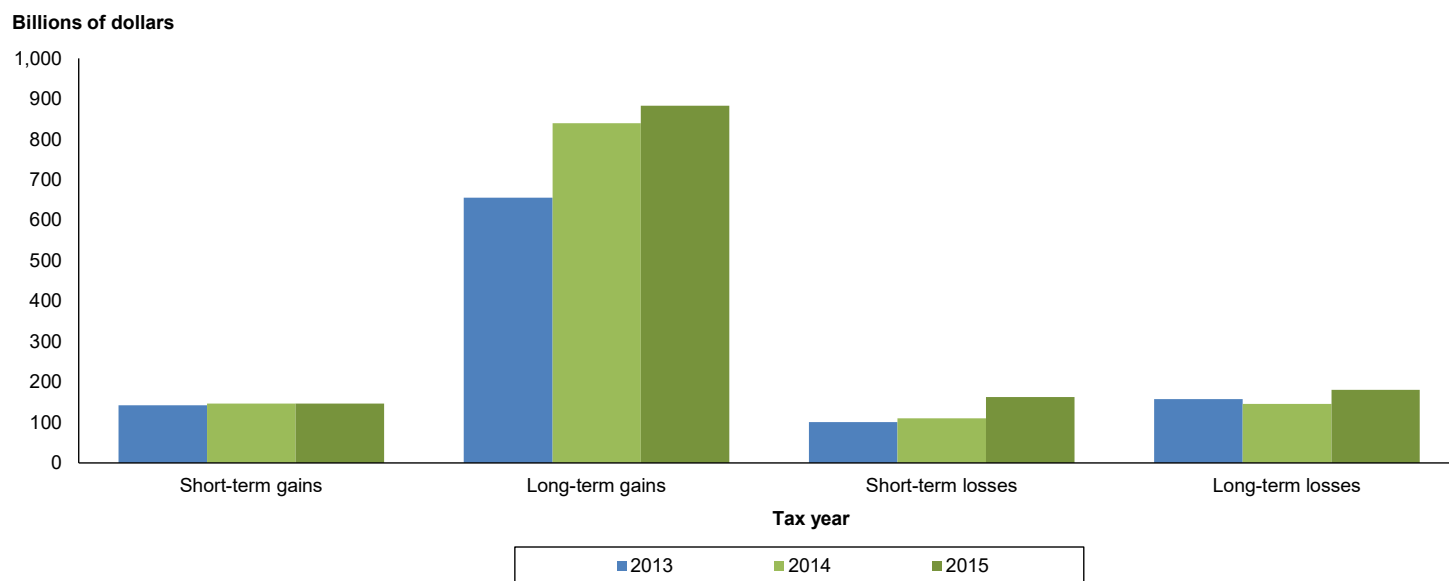
## Net Gains Less Losses for Sales of Capital Assets

Taxpayers realized the most net gains less losses from passthrough entities between Tax Years 2013 and 2015 (Figure C). In 2013 taxpayers reported \$246.4 billion from passthrough entities, the lowest gains for this category for these 3 years. These gains increased 33.3 percent to \$328.4 billion in Tax Year 2014. Taxpayers reported \$348.8 billion in gains in Tax Year 2015, an overall increase of 41.6 percent over the 3-year period. Gains from corporate stock sales, the second highest net gains category, were highest in Tax Year 2014 when taxpayers

reported \$145.1 billion in sales. In Tax Years 2013 and 2015, taxpayers reported \$108.5 billion and \$126.6 billion in profits from these sales, respectively.

More detailed sales type data for each year is shown in Figure D. Between Tax Years 2013 and 2014, taxpayers reported a 35.3-percent increase in net gains from \$539.9 billion to \$730.7 billion with almost all categories experiencing increases. As stated previously, the most net gains reported for all categories for the 3 tax years were from passthrough entities, followed by gains from corporate stock, then by capital gain distributions, and lastly by partnership and S corporation type entities. In Tax Year 2013 taxpayers reported \$246.4 billion in passthrough gains representing 45.6 percent of all net gains for the year, while corporate stock gains were less than half of that amount (\$108.5 billion) at 20.1 percent of all net gains. The next year, the largest net gains were from passthrough entities (\$328.4 billion or 44.9 percent of the total) and corporate stock sales (\$145.1 billion or 19.9 percent of the total). Again, in Tax Year 2015, these two groups had the largest with \$348.8 billion in passthrough gains (50.9 percent of the total) and \$126.6 billion in corporate stock gains (18.5 percent of the total). Although these groups represented most of the net gains for all years (65.7 percent in Tax Year 2013, 64.8 percent in Tax Year 2014, and 69.3 percent in Tax Year 2015), there were a few other groups that also had significant increases and decreases in gains over the 3-year period. Between Tax Years 2013 and 2014, net gains from mutual funds, the fifth largest category in both these years,

**Figure B**  
Short- and Long-Term Gains and Losses, Sales of Capital Assets, Tax Years 2013–2015

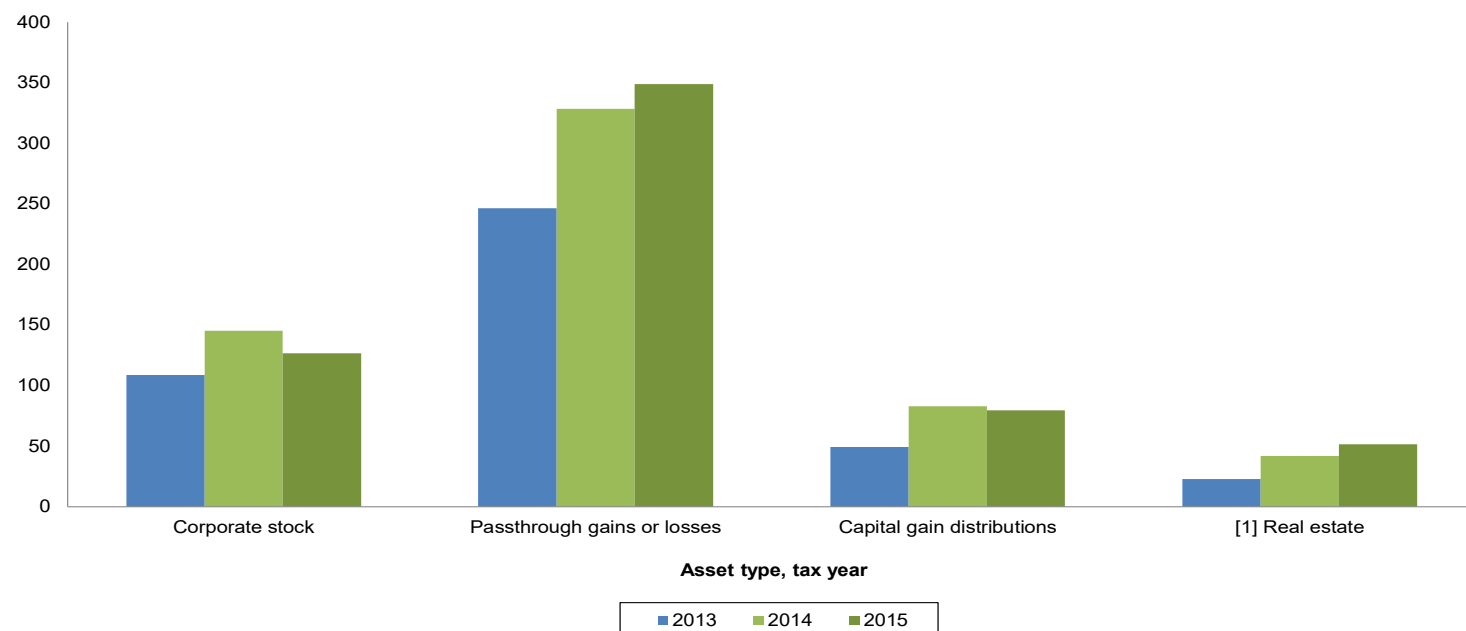


SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, Tax Years 2013–2015, February 2022.

**Figure C**

## Net Gains Less Losses from Sales of Capital Assets, by Selected Asset Type, Tax Years 2013–2015

Billions of dollars



[1] Real estate includes residential rental property, depreciable business property, farmland, and other land.  
SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, Tax Years 2013–2015, February 2022.

**Figure D**

## Sales of Capital Assets, Net Gains Less Losses, by Asset Type, Tax Years 2013–2015

Asset type	2013	2014	2015	Tax Years 2013 to 2014 percentage change	Tax Years 2014 to 2015 percentage change
	(1)	(2)	(3)	(4)	(5)
<b>Total</b>	<b>539,889,965</b>	<b>730,721,802</b>	<b>685,893,955</b>	<b>35.3</b>	<b>-6.1</b>
Corporate stock	108,520,620	145,072,489	126,574,249	33.7	-12.8
U.S. Government obligations	-228,896	149,874	208,914	165.5	39.4
State and local government obligations	630,965	1,720,756	2,539,077	172.7	47.6
Other bonds, notes, and debentures	827,596	-803,724	-1,321,993	-197.1	-64.5
Put and call options	129,181	1,491,390	2,086,882	1,054.5	39.9
Futures contracts	-353,113	6,808,962	11,121,356	2,028.3	63.3
Mutual funds, except tax-exempt bond funds	14,282,533	20,810,740	-3,126,304	45.7	-115.0
Tax-exempt bond mutual funds	-2,091,005	-160,278	254,828	92.3	259.0
Partnership, S corporation, and estate or trust interests	21,110,003	45,748,148	36,860,780	116.7	-19.4
Livestock	2,483,679	3,055,311	3,558,519	23.0	16.5
Timber	1,270,387	1,752,675	1,236,603	38.0	-29.4
Involuntary conversions	465,233	23,978	38,596	-94.8	61.0
Residential rental property	9,811,672	16,875,973	22,109,504	72.0	31.0
Depreciable business personal property	574,972	1,213,484	1,745,806	111.1	43.9
Depreciable business real property	5,510,457	12,193,063	18,326,687	121.3	50.3
Farmland	2,468,932	2,718,933	2,645,740	10.1	-2.7
Other land	4,904,206	10,026,458	8,370,184	104.4	-16.5
All residences	5,441,778	7,692,161	8,252,123	41.4	7.3
Other residences	1,204,507	884,721	1,929,708	-26.5	118.1
Principal residences	4,237,270	6,807,441	6,322,415	60.7	-7.1
Other assets	28,634,529	38,204,053	9,849,280	33.4	-74.2
Unidentifiable	39,822,060	4,752,144	6,118,238	-88.1	28.7
Passthrough gains or losses	246,381,030	328,439,153	348,829,188	33.3	6.2
Capital gain distributions	49,293,146	82,936,059	79,615,698	68.3	-4.0

SOURCE: IRS Statistics of Income Division, Sales of Capital Assets, Tax Years 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

increased 45.7 percent from \$14.3 billion to \$20.8 billion and then decreased by over 100 percent to a loss of \$3.1 billion in Tax Year 2015. Although residential rental real estate, on average, represented only 2.4 percent of all net gains for each of the 3 years, it was the next largest group after mutual funds. Between Tax Year 2013 and 2014, gains of this type grew 72.0 percent from \$9.8 billion to \$16.9 billion and, they then increased another 31.0 percent to \$22.1 billion in 2015.

For each of the 3 tax years, the most gains were reported from sales of passthrough entities (Figure E). Between Tax Years 2013 and 2014, gains from passthrough entities went from \$294.3 billion to \$376.9 billion (a 28.1-percent increase) and then to \$418.4 billion in Tax Year 2015, an overall increase of 42.2 percent. Sales of real estate grew significantly, by almost

220 percent, over the 3 years, with \$45.8 billion gains in Tax Year 2013, \$61.7 billion in Tax Year 2014, and \$146.3 billion in Tax Year 2015. The largest losses were from sales of corporate stock. Between Tax Years 2013 and 2014, taxpayer losses rose 6.5 percent from \$66.8 billion to \$71.1 billion, and then grew again in Tax Year 2015 to \$99.8 billion, an overall increase of 49.4 percent.

## 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 3-year period of Tax Years 2013 through 2015 (Figure F). In Tax Year 2013, these taxpayers reported net gains of \$304.6 billion, which increased in both Tax Years 2014 and 2015, first

**Figure E**  
Gains and Losses from Sales of Capital Assets, by Selected Asset Type, Tax Years 2013–2015

Selected asset type	2013		2014		2015	
	Gains	Losses	Gains	Losses	Gains	Losses
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b>	<b>797,855,580</b>	<b>257,965,615</b>	<b>986,557,759</b>	<b>255,835,957</b>	<b>1,029,103,504</b>	<b>343,209,549</b>
Corporate stock	175,321,935	66,801,315	216,218,196	71,145,707	226,359,665	99,785,416
Mutual funds, except tax-exempt bond funds	38,617,832	24,335,299	42,311,381	21,500,641	37,005,098	40,131,402
Partnership, S corporation, and estate or trust interests	38,408,466	17,298,463	60,738,774	14,990,625	60,341,316	23,480,536
Real estate [1]	45,786,593	23,091,326	61,655,694	19,841,268	146,263,009	17,300,443
Passthrough gains or losses	294,319,329	47,938,299	376,906,153	48,466,999	418,407,531	69,578,343
Capital gain distributions	49,293,146	N/A	82,936,059	N/A	79,615,698	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, Tax Years 2013–2015, February 2022.

**Figure F**  
Net Gains Less Losses from Sales of Capital Assets, by Adjusted Gross Income Class, Tax Years 2013–2015



SOURCE: IRS Statistics of Income Division, Sales of Capital Assets, Tax Years 2013–2015, February 2022.

by almost 50 percent to \$454.5 billion and then to \$460.4 billion, an overall increase of 51.1 percent. For all years, the next highest net gains were reported by taxpayers in the \$200,000-under-\$500,000 group. These taxpayers reported net gains of \$83.2 billion in 2013, a 12.1-percent increase in Tax Year 2014 to \$93.2 billion, but then had a 14.8-percent decrease in Tax Year 2015 to \$79.4 billion. All other income groups reported net gains for each of the 3 years.

Table 2 provides details by AGI group on select asset types and shows that taxpayers in the \$1,000,000 AGI group realized more net gains from corporate stock in Tax Year 2013 than any other income group (\$304.6 billion) at 56.4 percent of the total \$539.9 billion. Of this, these taxpayers reported \$61.1 billion of their total net gains from corporate stock sales (56.3 percent of the total corporate stock net gains of \$108.5 billion). In Tax Year 2014 taxpayers in this group reported \$454.5 billion net gains (62.2 percent of the total \$730.7), and of this, \$87.9 billion was from corporate stock gains, representing 60.6 percent of all gains from corporate stock (\$145.1 billion). Similarly, in Tax Year 2015, these taxpayers, overall, realized \$460.4 billion in net gains, \$90.0 billion of which came from corporate stock gains (71.1 percent of all stock gains).

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

In terms of short-term gains in all 3 years, taxpayers reported the largest gains of this type in the month of December when a sale date was provided (Figures G, H, and I). For Tax Year 2013, \$10.4 billion in short-term gains were reported, then \$11.5

billion the following December, and \$10.8 billion in Tax Year 2015. Short-term losses for all 3 years showed a similar pattern, with the largest being realized in December. Taxpayers reported \$14.5 billion in Tax Year 2013, \$20.5 billion in Tax Year 2014, and \$28.8 billion in Tax Year 2015.

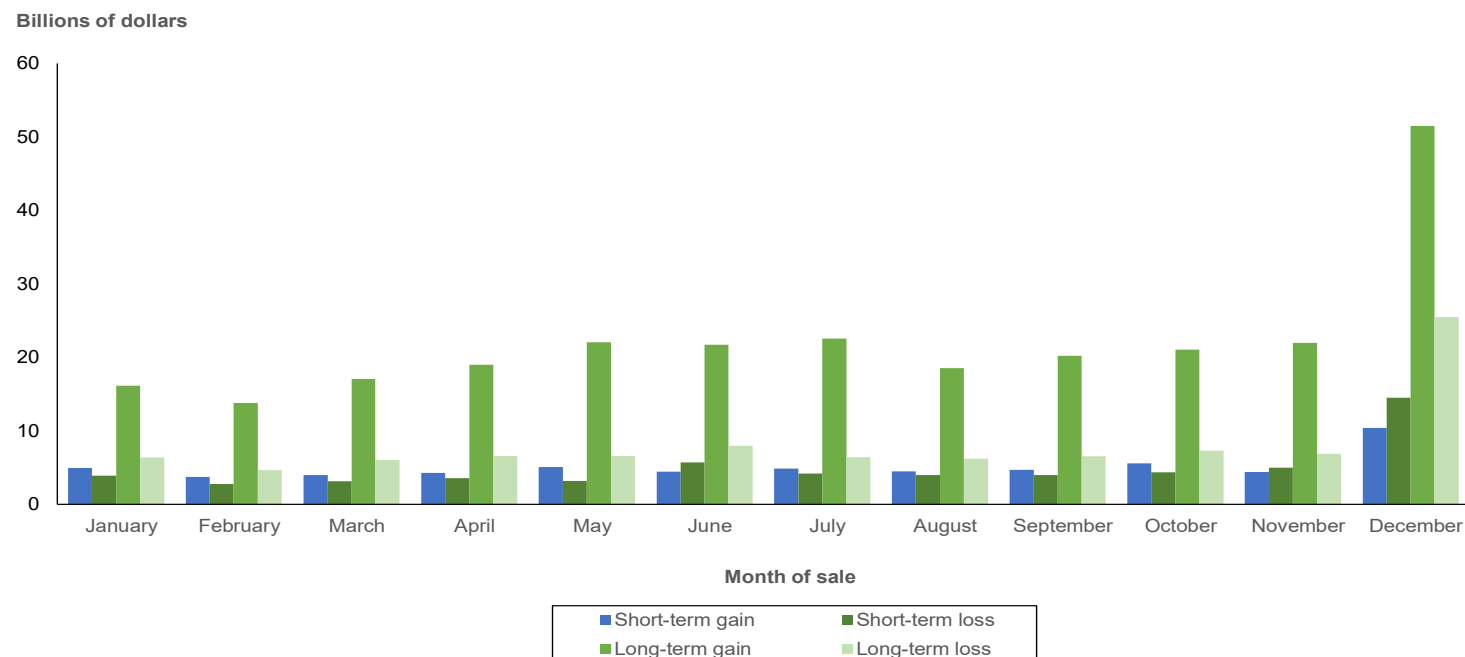
A comparison of long-term gains and losses shows a similar pattern to short-term gains and losses with the largest long-term gains and losses being reported in December. In Tax Year 2013 in the month of December, \$51.5 billion long-term gains were reported with \$25.5 billion in losses. For long-term gains, taxpayers reported \$22.6 billion in gains in July, the next highest month. In contrast, the second highest month for long-term losses was June, during which \$8.0 billion were reported. Tax Year 2014 showed a similar pattern, with both the highest long-term gains (\$69.8 billion) and long-term losses (\$34.2 billion) being reported in December. In Tax Year 2015, December again showed the highest long-term gains (\$58.7 billion) and highest long-term losses (\$41.9 billion).

## Description of Tables

Tables 1 through 4 present detailed data on sales of capital assets for Tax Years 2013, 2014, and 2015. 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*).

**Figure G**

## Short- and Long-Term Gains and Losses from Sales of Capital Assets, by Month of Sale, Tax Year 2013

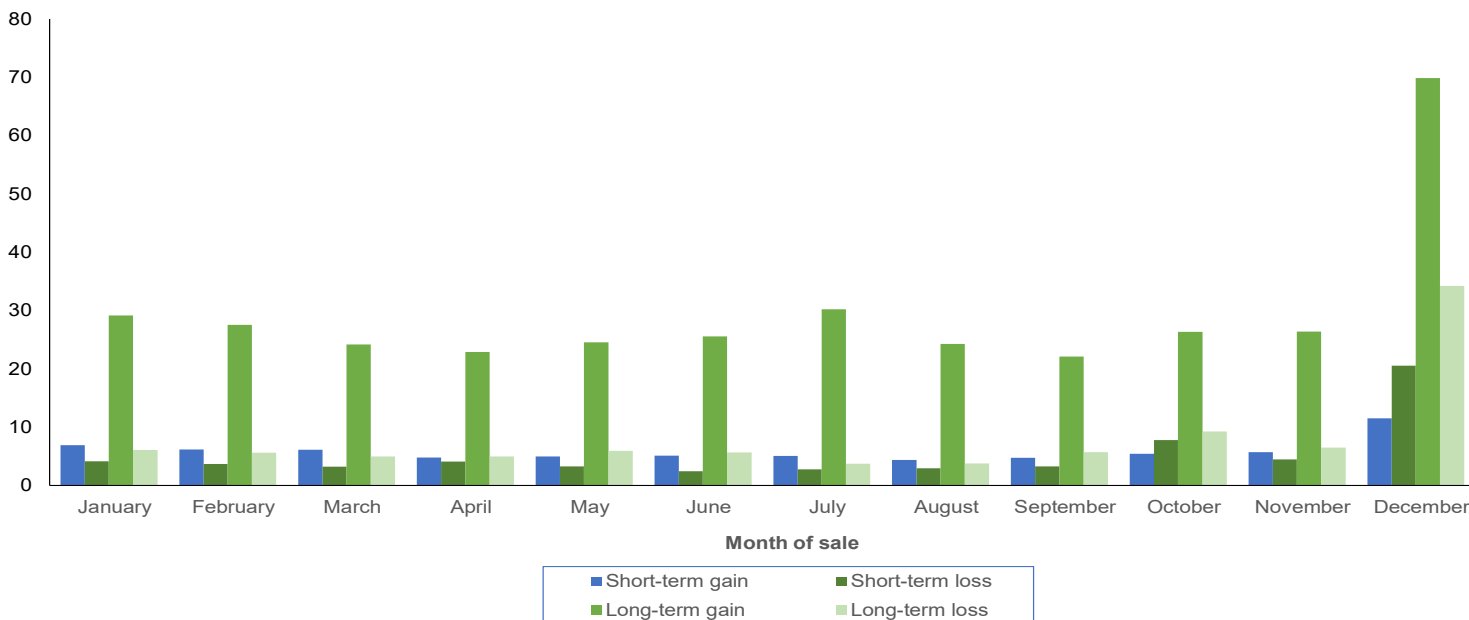


SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, Tax Years 2013–2015, February 2022.

**Figure H**

## Short- and Long- Term Gains and Losses from Sales of Capital Assets, by Month of Sale, Tax Year 2014

Billion of dollars

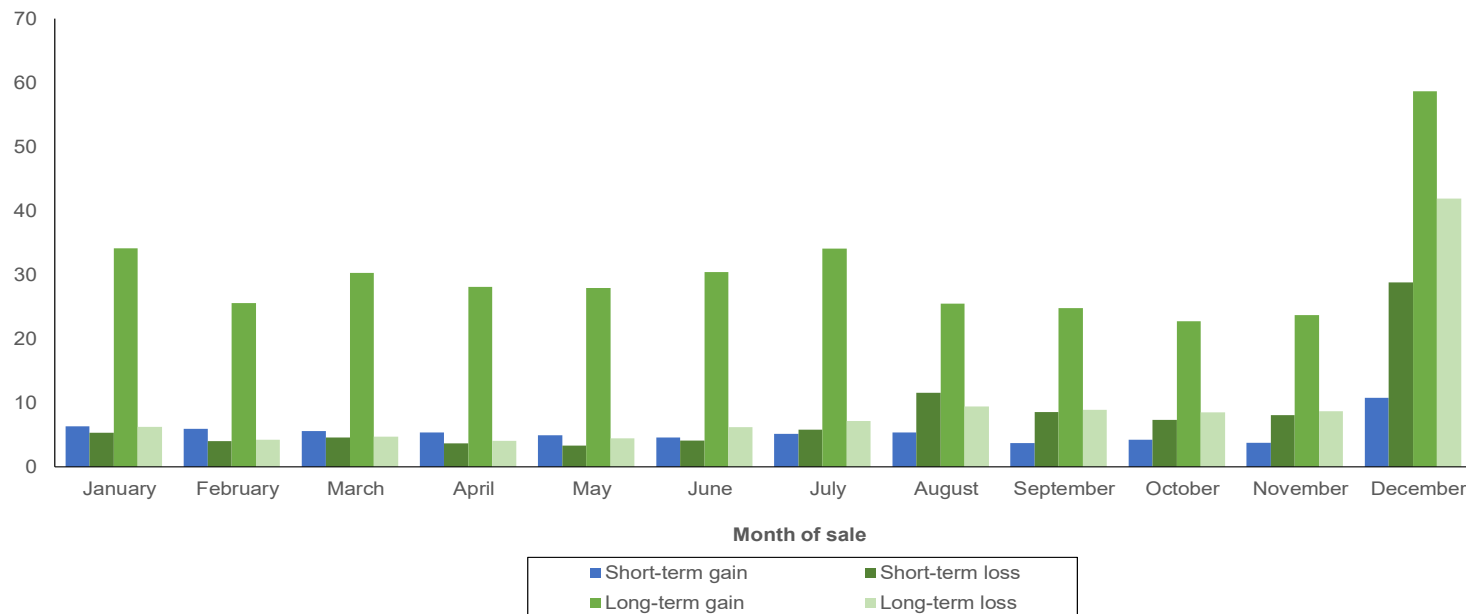


SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, Tax Years 2013-2015, February 2022.

**Figure I**

## Short- and Long- Term Gains and Losses from Sales of Capital Assets, by Month of Sale, Tax Year 2015

Billions of dollars



SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, Tax Years 2013-2015, February 2022.

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



passthrough 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 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, while 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.

## 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, 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, 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**—Includes put and call options, straddles, and futures contracts on corporate stock. 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.

**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 section 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**—Includes 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 for which 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**—Includes 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, and including possible adjustments.

**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

For each tax year, SOI used panel data with an added replenishment from its Continuous Work History Sample (CWHs) 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.<sup>2,3</sup> The CWHs represents

<sup>2</sup> 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.

<sup>3</sup> 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.

the random sample portion of the SOI Individual Panel, and the base year includes these returns. However, SOI also added to the panel any primary taxpayer from this group who did not file a return in 2007 (see below for further explanation).

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 4 ending digits of the Social Security number, or if their ending 5 digits of an 11-digit number generated by a mathematical transformation of the SSN were less than or equal to the stratum sample or subsampling rate times 100,000. The Tax Year 2015 estimates for the Sales of Capital Assets Study are based on a subsample of 250,160 returns randomly selected from an original sample of 338,857 returns and a final population of 150,493,263 returns.<sup>4</sup> The original sample was used to produce the estimates in previously published SOI reports for Tax Year 2015, such as *Statistics of Income—Individual Income Tax Returns 2015*—Publication 1304.

The Tax Years 2013, 2014, and 2015 SOCA cross-sectional sample took its income strata from the Individual SOI sample, except that income codes 01 and 24, 23, and 19 were further divided into finer income groups of \$20–\$40 million (30 strata), \$40–\$150 million (29 strata), and \$150 million and more (25 strata). Tables 5, 6, and 7 give the strata definitions, as well as the number of returns within each stratum for the 2013, 2014, and 2015 SOCA samples and populations of individual returns.

The sample for the 2013 SOCA study includes 240,696 returns of which 190,202 are 2007 surviving panel returns, and 50,494 are 2013 refreshment sample returns. The target population includes all 147,215,086 individual income tax returns filed for Tax Year 2013. For the 2014 SOCA study, the sample includes a total of 245,262 returns, while the target population

includes 148,606,578 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 in any of the years 2008 through 2012. 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 estimates here are based on a sample, they may differ from figures that would have been obtained if a complete census of all income tax returns had been taken. The particular sample used for estimates is one of the many possible samples that could have been selected using the same sample design. Estimates calculated from these different samples would vary, causing the sampling error. To properly use the statistical data, the magnitude of the potential sampling error must be known. The coefficients of variation (CVs) are used to measure that magnitude. It is a measure of the spread of estimates from possible samples and used to evaluate the precision of estimates based on samples. In addition to sampling error, non-sampling error can also affect the estimates. For example, there may be errors in keying and cleaning the data, or misinterpretations of tax instructions by taxpayers.

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<sup>4</sup> 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, 2009, pp. 3129–3143.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>315,066,847</b>	<b>4,725,420,729</b>	<b>4,521,044,985</b>	<b>539,889,965</b>	<b>185,041,735</b>	<b>2,509,732,412</b>	<b>2,088,688,662</b>	<b>797,855,580</b>
Corporate stock	138,697,037	1,494,711,001	1,404,931,811	108,520,620	89,166,621	954,694,604	785,471,537	175,321,935
U.S. Government obligations	2,875,152	105,352,989	105,547,809	-228,896	415,285	28,586,976	28,028,148	559,277
State and local government obligations	3,762,063	218,823,120	217,805,273	630,965	1,064,759	64,219,563	60,389,381	3,493,822
Other bonds, notes, and debentures	3,690,612	108,319,007	107,542,172	827,596	1,409,796	32,080,549	28,711,455	3,371,277
Put and call options	8,270,382	41,558,087	43,976,609	129,181	4,786,199	24,143,868	14,862,045	9,399,348
Futures contracts	1,325,932	25,111,503	25,470,702	-353,113	486,212	18,281,989	4,539,261	13,750,309
Mutual funds, except tax-exempt bond funds	97,926,165	723,910,848	713,284,377	14,282,533	52,495,212	389,128,849	351,705,985	38,617,832
Tax-exempt bond mutual funds	8,899,718	106,024,639	108,147,678	-2,091,005	2,485,246	35,608,147	34,099,644	1,510,441
Partnership, S corporation, and estate or trust interests	8,672,312	174,047,676	157,978,356	21,110,003	4,831,750	104,880,466	66,468,926	38,408,466
Livestock	561,190	4,311,271	863,048	2,483,679	333,017	3,576,871	319,379	2,669,412
Timber	78,522	2,589,631	1,404,844	1,270,387	64,666	1,968,371	569,402	1,380,420
Involuntary conversions	330,009	787,202	151,238	465,233	30,317	675,119	89,657	585,462
Residential rental property	1,181,636	187,267,121	171,212,145	9,811,672	679,140	90,779,688	64,410,748	22,332,014
Depreciable business personal property	2,337,088	21,164,560	16,692,844	574,972	270,386	4,928,506	2,053,946	2,110,237
Depreciable business real property	546,300	73,430,443	64,977,618	5,510,457	292,623	43,455,429	30,294,646	12,340,607
Farmland	68,200	7,474,568	4,576,123	2,468,932	51,851	5,532,324	2,793,760	2,624,556
Other land	430,921	35,279,528	28,492,580	4,904,206	266,967	20,743,057	11,624,920	8,489,417
All residences	448,772	147,308,116	122,417,713	5,441,778	101,098	38,819,315	22,947,776	6,806,238
Residences	87,182	18,266,505	16,192,604	1,204,507	39,802	8,468,408	5,852,647	1,725,570
Principal residences	361,590	129,041,611	106,225,108	4,237,270	61,295	30,350,907	17,095,129	5,080,668
Other assets	8,130,441	1,049,962,622	1,033,250,952	28,634,529	4,889,652	541,655,053	490,879,540	57,047,230
Unidentifiable	6,212,325	197,986,796	192,321,092	39,822,060	3,562,309	105,973,666	88,428,506	53,424,806
Passthrough gains or losses	7,973,077	N/A	N/A	246,381,030	4,709,637	N/A	N/A	294,319,329
Capital gain distributions	12,648,992	N/A	N/A	49,293,146	12,648,992	N/A	N/A	49,293,146

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2013—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>90,494,328</b>	<b>1,665,473,296</b>	<b>1,889,912,446</b>	<b>257,965,615</b>	<b>39,530,784</b>	<b>550,215,021</b>	<b>542,443,877</b>
Corporate stock	39,559,840	460,633,178	532,846,807	66,801,315	9,970,576	79,383,219	86,613,466
U.S. Government obligations	976,057	51,030,561	51,819,358	788,173	1,483,811	25,735,452	25,700,303
State and local government obligations	960,399	52,735,378	55,596,142	2,862,856	1,736,905	101,868,179	101,819,751
Other bonds, notes, and debentures	1,247,027	28,455,830	31,007,108	2,543,681	1,033,789	47,782,628	47,823,609
Put and call options	3,097,437	15,594,173	25,868,008	9,270,167	386,745	1,820,045	3,246,556
Futures contracts	755,920	5,981,744	20,082,694	14,103,423	83,800	847,770	848,747
Mutual funds, except tax-exempt bond funds	27,860,855	292,392,761	317,253,339	24,335,299	17,570,098	42,389,238	44,325,053
Tax-exempt bond mutual funds	4,680,480	65,814,630	69,435,591	3,601,446	1,733,991	4,601,861	4,612,443
Partnership, S corporation, and estate or trust interests	3,201,784	58,584,537	80,341,475	17,298,463	638,779	10,582,673	11,167,956
Livestock	71,640	203,128	388,776	185,732	156,532	531,271	154,893
Timber	6,272	396,326	506,372	110,032	7,584	224,933	329,071
Involuntary conversions	38,868	49,472	6,893	120,230	260,824	62,611	54,689
Residential rental property	303,094	52,941,861	65,270,370	12,520,341	199,403	43,545,573	41,531,027
Depreciable business personal property	324,116	1,820,733	3,359,076	1,535,265	1,742,585	14,415,321	11,279,822
Depreciable business real property	136,211	20,533,623	27,373,241	6,830,151	117,467	9,441,391	7,309,732
Farmland	8,462	673,836	826,878	155,624	7,888	1,268,408	955,484
Other land	109,754	7,875,520	11,448,617	3,585,210	54,200	6,660,950	5,419,043
All residences	34,083	4,678,248	5,755,508	1,364,461	313,591	103,810,553	93,714,428
Residences	20,092	2,776,603	3,208,776	521,063	27,287	7,021,494	7,131,181
Principal residences	13,991	1,901,644	2,546,732	843,398	286,304	96,789,059	86,583,247
Other assets	2,460,846	460,450,390	493,869,313	28,412,700	779,944	47,857,179	48,502,098
Unidentifiable	1,993,953	84,627,365	96,856,880	13,602,746	656,063	7,385,764	7,035,706
Passthrough gains or losses	2,667,232	N/A	N/A	47,938,299	596,209	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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2013**

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

Asset type+A35:Q38	All transactions				Gain transactions			
	Number	Sales price	Basis	Net gain/loss	Number	Sales price	Basis	Gain
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b>	<b>158,282,601</b>	<b>2,760,396,645</b>	<b>2,805,310,302</b>	<b>41,764,209</b>	<b>81,093,699</b>	<b>1,341,956,718</b>	<b>1,269,799,958</b>	<b>142,333,693</b>
Corporate stock	78,805,208	1,047,142,040	1,057,536,743	8,511,800	45,234,921	608,839,569	581,763,956	34,666,250
U.S. Government obligations	1,717,495	84,787,067	84,995,433	-243,391	195,393	21,738,533	21,567,011	171,988
State and local government obligations	656,791	58,668,801	59,561,405	-890,790	97,848	9,448,115	9,247,638	200,483
Other bonds, notes, and debentures	1,583,046	34,126,354	34,914,458	-727,656	447,315	10,967,726	10,481,426	487,879
Put and call options	8,075,770	39,495,121	41,446,036	604,452	4,712,533	23,258,238	14,284,509	9,091,239
Futures contracts	1,283,461	23,432,673	23,698,529	-264,409	466,672	17,581,720	4,041,770	13,543,726
Mutual funds, except tax-exempt bond funds	48,636,004	415,828,785	422,349,036	-3,051,539	21,796,999	189,002,989	182,177,387	7,979,147
Tax-exempt bond mutual funds	3,401,907	45,253,180	46,773,825	-1,500,997	427,881	6,788,351	6,670,388	119,641
Partnership, S corporation, and estate or trust interests	4,497,457	85,218,158	88,638,423	1,732,152	2,190,342	40,512,685	35,467,042	5,506,305
Livestock	71,438	504,663	313,000	174,719	35,460	399,633	109,885	272,808
Timber	2,334	145,242	154,680	-9,437	184	4,211	2,473	1,737
Involuntary conversions	**	**	**	**	**	**	**	**
Residential rental property	** 163,035	** 18,907,796	** 18,073,794	** 289,040	** 99,437	** 9,675,561	** 8,390,910	** 1,163,613
Depreciable business personal property	212,269	2,752,093	2,119,553	345,050	79,329	1,084,485	503,118	581,751
Depreciable business real property	42,741	5,651,709	5,631,997	-73,210	20,208	3,632,693	3,376,969	260,404
Farmland	3,393	715,443	574,528	-4,858	996	54,992	43,530	11,461
Other land	29,713	2,436,013	2,309,901	205,531	15,474	1,220,553	925,899	285,371
All residences	27,538	7,009,326	5,980,978	173,061	8,467	2,814,888	2,040,923	228,154
Residences	* 7,796	* 2,034,741	* 1,964,532	* 6,825	* 3,672	* 637,961	* 574,120	* 59,827
Principal residences	* 19,742	* 4,974,585	* 4,016,445	* 166,236	* 4,795	* 2,176,927	* 1,466,804	* 168,327
Other assets	4,130,467	762,496,913	778,888,488	-3,285,343	2,443,486	339,220,042	334,376,458	10,977,917
Unidentifiable	3,110,782	125,825,267	131,349,496	-343,837	1,592,920	55,711,733	54,328,664	3,030,716
Passthrough gains or losses	* 1,831,753	N/A	N/A	* 40,123,874	* 1,227,835	N/A	N/A	* 53,753,103

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2013—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>53,856,266</b>	<b>1,222,083,581</b>	<b>1,329,401,895</b>	<b>100,569,484</b>	<b>23,332,636</b>	<b>196,356,346</b>	<b>206,108,449</b>
Corporate stock	25,765,335	373,931,151	404,740,075	26,154,450	7,804,952	64,371,321	71,032,712
U.S. Government obligations	610,893	44,555,215	44,971,275	415,379	911,209	18,493,318	18,457,147
State and local government obligations	319,221	24,075,095	25,167,414	1,091,273	239,722	25,145,591	25,146,353
Other bonds, notes, and debentures	689,770	16,494,211	17,713,175	1,215,535	445,962	6,664,417	6,719,857
Put and call options	2,989,134	14,884,394	24,377,560	8,486,786	374,103	1,352,489	2,783,967
Futures contracts	736,523	5,228,077	19,032,898	13,808,135	80,267	622,876	623,861
Mutual funds, except tax-exempt bond funds	15,321,754	188,706,749	200,236,372	11,030,686	11,517,252	38,119,046	39,935,277
Tax-exempt bond mutual funds	2,259,028	35,231,049	36,865,979	1,620,638	714,998	3,233,780	3,237,459
Partnership, S corporation, and estate or trust interests	1,900,704	41,935,192	50,336,220	3,774,153	406,411	2,770,281	2,835,161
Livestock	34,031	99,475	197,560	98,089	1,947	5,556	5,556
Timber	489	116,715	127,890	11,175	1,660	24,316	24,316
Involuntary conversions	**	**	**	**	**	**	**
Residential rental property	** 45,328	** 6,792,801	** 7,417,759	** 874,573	** 18,270	** 2,439,434	** 2,265,125
Depreciable business personal property	53,848	261,707	501,647	236,702	79,092	1,405,901	1,114,788
Depreciable business real property	14,588	1,560,849	1,893,834	333,613	7,944	458,167	361,193
Farmland	1,716	170,770	187,089	16,319	681	489,681	343,909
Other land	9,286	558,739	635,944	79,841	4,953	656,721	748,058
All residences	2,832	1,194,892	1,187,610	55,093	16,239	2,999,546	2,752,444
Residences	* 2,374	* 1,131,887	* 1,125,459	* 53,002	* 1,750	* 264,893	* 264,954
Principal residences	* 458	* 63,005	* 62,152	* 2,091	* 14,489	* 2,734,654	* 2,487,490
Other assets	1,367,682	397,415,274	418,034,019	14,263,261	319,299	25,861,596	26,478,010
Unidentifiable	1,142,090	68,871,225	75,777,575	3,374,554	375,772	1,242,309	1,243,256
Passthrough gains or losses	* 592,013	N/A	N/A	* 13,629,229	* 11,904	N/A	N/A

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

\*\* These values have been collapsed to protect taxpayer information.

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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>156,784,246</b>	<b>1,965,024,084</b>	<b>1,715,734,682</b>	<b>498,125,756</b>	<b>103,948,036</b>	<b>1,167,775,694</b>	<b>818,888,704</b>	<b>655,521,887</b>
Corporate stock	59,891,830	447,568,961	347,395,068	100,008,821	43,931,700	345,855,035	203,707,582	140,655,685
U.S. Government obligations	1,157,657	20,565,923	20,552,376	14,495	219,892	6,848,443	6,461,136	387,290
State and local government obligations	3,105,272	160,154,319	158,243,868	1,521,756	966,911	54,771,448	51,141,743	3,293,339
Other bonds, notes, and debentures	2,107,566	74,192,653	72,627,714	1,555,252	962,481	21,112,823	18,230,029	2,883,398
Put and call options	194,611	2,062,965	2,530,573	-475,271	73,666	885,630	577,536	308,110
Futures contracts	42,471	1,678,830	1,772,173	-88,704	19,540	700,269	497,491	206,584
Mutual funds, except tax-exempt bond funds	49,290,161	308,082,063	290,935,341	17,334,072	30,698,213	200,125,859	169,528,598	30,638,685
Tax-exempt bond mutual funds	5,497,811	60,771,459	61,373,853	-590,009	2,057,366	28,819,796	27,429,256	1,390,800
Partnership, S corporation, and estate or trust interests	4,174,856	88,829,518	69,339,934	19,377,851	2,641,408	64,367,781	31,001,884	32,902,160
Livestock	489,752	3,806,608	550,048	2,308,961	297,557	3,177,239	209,495	2,396,604
Timber	76,188	2,444,388	1,250,165	1,279,825	64,481	1,964,160	566,929	1,378,682
Involuntary conversions	**	**	**	**	**	**	**	**
Residential rental property	** 1,348,611	** 169,146,527	** 153,289,588	** 9,987,865	** 610,020	** 81,779,246	** 56,109,495	** 21,753,863
Depreciable business personal property	2,124,819	18,412,467	14,573,291	229,922	191,057	3,844,021	1,550,828	1,528,485
Depreciable business real property	503,560	67,778,734	59,345,622	5,583,666	272,415	39,822,736	26,917,676	12,080,204
Farmland	64,808	6,759,125	4,001,595	2,473,790	50,855	5,477,333	2,750,229	2,613,094
Other land	401,208	32,843,516	26,182,679	4,698,676	251,493	19,522,505	10,699,021	8,204,045
All residences	421,234	140,298,790	116,436,735	5,268,717	92,631	36,004,427	20,906,853	6,578,085
Residences	79,386	16,231,765	14,228,072	1,197,682	36,131	7,830,447	5,278,528	1,665,743
Principal residences	341,848	124,067,025	102,208,663	4,071,035	56,500	28,173,980	15,628,325	4,912,341
Other assets	3,999,975	287,465,710	254,362,464	31,919,873	2,446,166	202,435,011	156,503,082	46,069,312
Unidentifiable	3,101,543	72,161,528	60,971,596	40,165,897	1,969,389	50,261,933	34,099,842	50,394,089
Passthrough gains or losses	6,141,325	N/A	N/A	206,257,156	3,481,802	N/A	N/A	240,566,227
Capital gain distributions	12,648,992	N/A	N/A	49,293,146	12,648,992	N/A	N/A	49,293,146

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2013—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>36,638,062</b>	<b>443,389,715</b>	<b>560,510,550</b>	<b>157,396,131</b>	<b>16,198,148</b>	<b>353,858,675</b>	<b>336,335,428</b>
Corporate stock	13,794,505	86,702,028	128,106,732	40,646,864	2,165,624	15,011,898	15,580,754
U.S. Government obligations	365,163	6,475,345	6,848,084	372,795	572,602	7,242,134	7,243,156
State and local government obligations	641,177	28,660,283	30,428,728	1,771,583	1,497,184	76,722,588	76,673,398
Other bonds, notes, and debentures	557,257	11,961,619	13,293,933	1,328,147	587,828	41,118,212	41,103,752
Put and call options	108,303	709,779	1,490,447	783,381	12,643	467,557	462,589
Futures contracts	19,398	753,668	1,049,797	295,288	3,534	224,894	224,886
Mutual funds, except tax-exempt bond funds	12,539,101	103,686,012	117,016,967	13,304,613	6,052,847	4,270,192	4,389,776
Tax-exempt bond mutual funds	2,421,452	30,583,581	32,569,612	1,980,809	1,018,993	1,368,082	1,374,984
Partnership, S corporation, and estate or trust interests	1,301,080	16,649,345	30,005,255	13,524,310	232,368	7,812,392	8,332,795
Livestock	37,610	103,653	191,216	87,643	154,585	525,716	149,337
Timber	5,782	279,611	378,482	98,858	5,924	200,617	304,754
Involuntary conversions	**	**	**	**	**	**	**
Residential rental property	** 296,634	** 46,198,532	** 57,859,503	** 11,765,998	** 441,957	** 41,168,750	** 39,320,590
Depreciable business personal property	270,268	1,559,026	2,857,429	1,298,563	1,663,493	13,009,420	10,165,034
Depreciable business real property	121,622	18,972,774	25,479,407	6,496,538	109,522	8,983,224	6,948,539
Farmland	6,746	503,066	639,789	139,304	7,207	778,726	611,576
Other land	100,469	7,316,781	10,812,673	3,505,370	49,247	6,004,230	4,670,985
All residences	31,251	3,483,356	4,567,898	1,309,368	297,352	100,811,007	90,961,984
Residences	17,718	1,644,716	2,083,317	468,061	25,537	6,756,602	6,866,228
Principal residences	13,533	1,838,640	2,484,581	841,307	271,815	94,054,406	84,095,757
Other assets	1,093,164	63,035,116	75,835,294	14,149,440	460,645	21,995,582	22,024,088
Unidentifiable	851,863	15,756,140	21,079,305	10,228,192	280,291	6,143,455	5,792,449
Passthrough gains or losses	2,075,218	N/A	N/A	34,309,070	584,304	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\*\* These values have been collapsed to protect taxpayer information.

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 in which 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2013**

[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)
<b>All asset types</b>							
<b>All returns</b>	<b>11,079,775</b>	<b>8,873,996</b>	<b>104,426,335</b>	<b>142,333,693</b>	<b>6,736,246</b>	<b>53,856,266</b>	<b>100,569,484</b>
Adjusted gross deficit	313,104	240,967	3,944,624	7,789,672	204,829	2,272,572	9,778,152
Under \$20,000	1,167,471	918,912	7,636,585	2,667,008	633,456	4,039,188	3,103,553
\$20,000 under \$50,000	1,605,596	1,229,046	11,306,312	4,446,467	928,554	5,934,216	4,913,683
\$50,000 under \$100,000	2,656,585	2,109,948	20,985,857	8,256,063	1,510,450	9,744,785	7,827,589
\$100,000 under \$200,000	2,895,808	2,352,085	22,990,741	13,179,557	1,758,854	11,808,392	12,016,376
\$200,000 under \$500,000	1,751,156	1,434,145	21,093,035	21,683,308	1,175,137	10,529,697	19,417,628
\$500,000 under \$1,000,000	431,437	364,024	9,064,166	13,010,471	320,529	4,690,140	10,048,038
\$1,000,000 or more	258,617	224,870	7,405,015	71,301,148	204,436	4,837,276	33,464,465
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)
<b>All asset types</b>							
<b>All returns</b>	<b>21,412,991</b>	<b>19,819,543</b>	<b>120,146,185</b>	<b>655,521,887</b>	<b>8,429,276</b>	<b>36,638,062</b>	<b>157,396,131</b>
Adjusted gross deficit	626,398	524,719	3,713,984	32,763,215	341,226	1,582,259	28,691,267
Under \$20,000	2,850,695	2,631,907	9,199,658	9,441,392	898,262	2,607,164	6,599,232
\$20,000 under \$50,000	3,653,997	3,361,607	13,791,098	23,989,501	1,207,653	3,897,991	12,275,265
\$50,000 under \$100,000	5,646,261	5,231,392	24,121,759	47,954,193	2,050,366	7,107,948	16,940,304
\$100,000 under \$200,000	5,229,005	4,851,591	28,620,093	71,513,826	2,119,916	8,902,963	22,779,219
\$200,000 under \$500,000	2,533,876	2,386,374	23,817,348	104,840,928	1,247,823	7,173,560	23,933,429
\$500,000 under \$1,000,000	563,295	532,562	8,110,581	67,223,673	342,115	2,497,212	15,145,056
\$1,000,000 or more	309,465	299,391	8,771,664	297,795,159	221,916	2,868,964	31,032,359

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2013**

[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)
<b>Corporate stock</b>							
<b>All returns</b>	<b>5,596,373</b>	<b>4,472,565</b>	<b>53,040,376</b>	<b>34,666,250</b>	<b>3,219,990</b>	<b>25,765,335</b>	<b>26,154,450</b>
Adjusted gross deficit	132,562	106,412	1,978,666	1,540,326	88,051	1,114,922	1,705,139
Under \$20,000	506,482	402,726	3,452,539	1,273,730	274,949	1,994,313	1,449,687
\$20,000 under \$50,000	740,064	573,047	5,484,994	1,750,428	405,169	2,524,347	1,651,270
\$50,000 under \$100,000	1,272,284	1,016,723	9,600,711	3,914,350	673,428	4,693,035	2,678,600
\$100,000 under \$200,000	1,567,653	1,268,653	11,252,376	6,028,944	874,750	5,292,410	4,181,796
\$200,000 under \$500,000	1,018,417	806,332	11,412,000	7,429,268	650,559	5,201,918	4,972,735
\$500,000 under \$1,000,000	232,265	189,812	5,417,357	3,993,667	159,996	2,349,888	2,574,954
\$1,000,000 or more	126,645	108,860	4,441,732	8,735,538	93,088	2,594,503	6,940,269
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)
<b>Corporate stock</b>							
<b>All returns</b>	<b>7,282,991</b>	<b>5,993,369</b>	<b>46,097,324</b>	<b>140,655,685</b>	<b>3,490,380</b>	<b>13,794,505</b>	<b>40,646,864</b>
Adjusted gross deficit	180,420	136,541	1,397,220	3,761,121	106,391	566,985	3,433,087
Under \$20,000	760,483	614,453	1,989,216	2,091,960	327,587	792,401	1,940,382
\$20,000 under \$50,000	1,053,137	852,526	4,241,698	3,905,352	460,326	1,189,182	2,548,873
\$50,000 under \$100,000	1,820,155	1,483,470	7,458,137	9,035,735	829,038	2,595,933	4,402,758
\$100,000 under \$200,000	1,965,885	1,625,065	10,728,364	17,041,676	964,149	3,359,093	6,784,677
\$200,000 under \$500,000	1,101,820	938,155	10,757,806	22,615,612	562,758	2,804,744	7,712,005
\$500,000 under \$1,000,000	253,502	212,898	4,360,641	14,369,839	148,505	1,131,549	5,290,641
\$1,000,000 or more	147,589	130,260	5,164,243	67,834,389	91,626	1,354,619	8,534,441

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2013**

[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)
<b>Bonds and other securities [2]</b>							
<b>All returns</b>	<b>466,846</b>	<b>299,904</b>	<b>2,337,448</b>	<b>860,349</b>	<b>273,818</b>	<b>1,619,885</b>	<b>2,722,187</b>
Adjusted gross deficit	16,696	11,432	114,370	93,429	11,702	93,449	129,833
Under \$20,000	32,008	18,781	42,801	3,797	17,161	27,974	26,065
\$20,000 under \$50,000	53,202	35,718	131,127	19,540	23,660	99,123	59,045
\$50,000 under \$100,000	92,442	59,728	418,714	41,587	51,987	205,613	179,563
\$100,000 under \$200,000	121,103	75,375	680,575	104,971	73,120	332,730	291,381
\$200,000 under \$500,000	81,413	50,797	564,050	131,961	50,715	405,591	490,028
\$500,000 under \$1,000,000	32,892	21,537	151,291	103,442	21,230	158,228	343,795
\$1,000,000 or more	37,089	26,537	234,520	361,622	24,243	297,177	1,202,476
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)
<b>Bonds and other securities [2]</b>							
<b>All returns</b>	<b>1,456,087</b>	<b>1,265,816</b>	<b>4,806,897</b>	<b>6,564,027</b>	<b>529,483</b>	<b>1,563,598</b>	<b>3,472,524</b>
Adjusted gross deficit	39,329	32,374	184,599	254,752	19,145	80,823	232,970
Under \$20,000	131,067	111,994	284,042	84,071	44,283	68,329	71,468
\$20,000 under \$50,000	214,573	185,010	464,321	272,037	64,450	144,943	194,055
\$50,000 under \$100,000	344,155	292,848	743,302	386,795	126,945	281,874	379,570
\$100,000 under \$200,000	363,106	320,782	1,255,639	724,597	125,608	358,987	576,232
\$200,000 under \$500,000	227,626	199,480	943,952	1,044,337	88,915	302,396	618,542
\$500,000 under \$1,000,000	72,789	66,206	382,761	727,935	30,103	124,289	347,962
\$1,000,000 or more	63,442	57,122	548,281	3,069,503	30,035	201,956	1,051,725

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

[2] Bonds and other securities include 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2013**

[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)
<b>All returns</b>	<b>158,552</b>	<b>118,503</b>	<b>165,366</b>	<b>1,588,019</b>	<b>47,143</b>	<b>54,053</b>	<b>1,212,464</b>
Adjusted gross deficit	9,899	7,437	10,184	118,777	2,584	3,970	387,440
Under \$20,000	15,897	6,949	8,603	29,123	9,792	9,792	146,427
\$20,000 under \$50,000	23,758	17,940	22,380	97,181	6,707	7,202	84,341
\$50,000 under \$100,000	45,679	36,760	54,367	394,047	11,279	12,263	127,787
\$100,000 under \$200,000	34,094	28,025	41,186	363,885	7,469	10,221	128,083
\$200,000 under \$500,000	18,854	13,625	17,310	231,849	6,171	7,121	115,670
\$500,000 under \$1,000,000	6,359	5,167	8,429	180,739	1,648	1,840	107,803
\$1,000,000 or more	4,010	2,600	2,906	172,418	1,493	1,643	114,913

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)
<b>All returns</b>	<b>1,445,713</b>	<b>1,122,499</b>	<b>1,504,172</b>	<b>44,198,575</b>	<b>412,577</b>	<b>503,468</b>	<b>21,878,862</b>
Adjusted gross deficit	109,127	57,467	80,864	3,085,850	62,460	83,778	7,915,030
Under \$20,000	128,031	94,172	117,800	857,666	39,961	44,550	1,500,621
\$20,000 under \$50,000	234,851	178,758	216,296	1,766,086	64,497	72,024	1,842,966
\$50,000 under \$100,000	385,870	309,330	387,252	5,881,395	98,579	116,208	2,764,231
\$100,000 under \$200,000	336,667	273,511	381,350	9,437,571	87,106	105,637	3,228,678
\$200,000 under \$500,000	174,945	146,049	203,886	11,889,422	41,294	56,959	2,508,621
\$500,000 under \$1,000,000	52,738	44,547	90,040	5,995,505	12,116	15,097	966,144
\$1,000,000 or more	23,483	18,664	26,684	5,285,079	6,566	9,215	1,152,570

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2013**

[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)
<b>Other asset types [2]</b>							
<b>All returns</b>	<b>7,539,786</b>	<b>5,832,535</b>	<b>48,883,145</b>	<b>105,219,075</b>	<b>4,615,519</b>	<b>26,416,994</b>	<b>70,480,383</b>
Adjusted gross deficit	236,083	173,697	1,841,403	6,037,141	154,658	1,060,232	7,555,739
Under \$20,000	809,649	623,952	4,132,642	1,360,358	441,788	2,007,110	1,481,374
\$20,000 under \$50,000	1,063,027	780,007	5,667,811	2,579,319	633,331	3,303,544	3,119,026
\$50,000 under \$100,000	1,758,985	1,356,712	10,912,066	3,906,080	1,022,387	4,833,873	4,841,639
\$100,000 under \$200,000	1,893,080	1,462,920	11,016,603	6,681,756	1,161,649	6,173,031	7,415,116
\$200,000 under \$500,000	1,197,308	952,975	9,099,676	13,890,230	776,538	4,915,066	13,839,195
\$500,000 under \$1,000,000	347,540	283,547	3,487,088	8,732,622	247,650	2,180,183	7,021,486
\$1,000,000 or more	234,117	198,726	2,725,857	62,031,570	177,519	1,943,953	25,206,807
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)
<b>Other asset types [2]</b>							
<b>All returns</b>	<b>17,810,635</b>	<b>16,779,318</b>	<b>67,737,791</b>	<b>464,103,601</b>	<b>5,640,026</b>	<b>20,776,491</b>	<b>91,397,880</b>
Adjusted gross deficit	512,553	448,082	2,051,301	25,661,492	230,797	850,673	17,110,179
Under \$20,000	2,368,054	2,224,136	6,808,600	6,407,696	592,799	1,701,884	3,086,761
\$20,000 under \$50,000	2,995,523	2,824,180	8,868,784	18,046,026	782,491	2,491,843	7,689,371
\$50,000 under \$100,000	4,622,096	4,362,548	15,533,068	32,650,268	1,326,555	4,113,934	9,393,745
\$100,000 under \$200,000	4,335,180	4,100,769	16,254,740	44,309,980	1,374,697	5,079,245	12,189,632
\$200,000 under \$500,000	2,152,528	2,038,832	11,911,704	69,291,557	865,265	4,009,461	13,094,261
\$500,000 under \$1,000,000	526,673	493,706	3,277,139	46,130,394	270,971	1,226,277	8,540,309
\$1,000,000 or more	298,029	287,065	3,032,456	221,606,188	196,451	1,303,174	20,293,623

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

[2] Other asset types include 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3A. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>104,426,335</b>	<b>1,538,313,064</b>	<b>1,475,908,407</b>	<b>142,333,693</b>	<b>53,856,266</b>	<b>1,222,083,581</b>	<b>1,329,401,895</b>	<b>100,569,484</b>
January	9,157,027	78,469,395	74,847,154	4,943,359	3,273,980	40,113,640	44,337,135	3,916,176
February	7,830,726	70,372,569	67,381,098	3,748,442	3,390,025	33,920,317	36,793,515	2,794,159
March	7,796,160	64,288,062	60,849,233	4,027,898	3,140,960	39,369,077	42,554,293	3,145,666
April	8,623,389	79,895,616	76,638,498	4,289,594	3,358,975	39,111,182	42,854,351	3,558,754
May	9,446,003	81,912,939	77,518,131	5,077,012	3,183,532	40,128,201	43,337,858	3,185,955
June	7,557,071	69,604,084	66,010,680	4,473,436	5,554,279	80,506,684	86,834,738	5,703,095
July	8,330,561	69,656,579	66,620,931	4,867,513	4,893,787	55,910,385	60,195,660	4,204,298
August	7,474,605	63,093,838	59,004,760	4,485,013	5,022,736	49,865,280	53,888,916	3,976,310
September	7,569,940	86,440,388	82,652,188	4,716,960	4,634,359	47,699,734	51,737,333	4,015,428
October	9,028,431	93,865,488	90,052,767	5,578,467	4,725,899	48,007,987	52,586,286	4,389,370
November	7,426,323	66,150,859	62,342,915	4,421,094	4,034,633	46,358,734	52,125,345	5,016,910
December	8,245,321	243,980,540	236,851,443	10,423,974	5,412,397	370,300,906	392,334,813	14,523,610
Not determinable	5,940,778	470,582,707	455,138,609	81,280,934	3,230,704	330,791,455	369,821,650	42,139,754
<b>Long-term transactions</b>								
<b>Total</b>	<b>120,146,185</b>	<b>1,521,634,369</b>	<b>1,155,224,132</b>	<b>655,521,887</b>	<b>36,638,062</b>	<b>443,389,715</b>	<b>560,510,550</b>	<b>157,396,131</b>
January	8,106,893	83,604,952	65,961,223	16,147,371	2,041,397	20,750,165	27,105,389	6,383,965
February	7,497,283	74,518,820	59,500,321	13,785,751	1,956,911	16,853,679	21,513,144	4,675,832
March	8,049,622	88,682,259	68,918,534	17,099,237	2,006,375	20,322,594	26,370,803	6,067,034
April	8,408,156	88,604,322	66,974,354	18,984,552	2,304,443	25,756,822	32,329,085	6,613,437
May	8,702,881	113,135,934	85,450,562	22,063,324	2,115,083	28,257,312	34,887,390	6,616,265
June	8,176,441	145,766,815	119,426,947	21,707,184	2,693,726	36,396,754	44,080,023	7,966,278
July	9,308,968	112,496,364	86,690,749	22,573,474	3,212,450	32,751,597	39,138,201	6,406,967
August	7,496,628	94,601,426	73,803,198	18,550,463	2,811,134	34,845,526	41,027,733	6,197,175
September	8,002,335	94,828,153	71,911,304	20,205,579	3,074,022	32,430,010	39,055,188	6,564,612
October	8,991,049	99,719,694	75,241,807	21,064,006	3,193,184	30,853,544	38,115,928	7,303,600
November	7,802,506	88,326,629	63,333,071	21,993,622	2,684,957	28,855,500	35,769,308	6,879,838
December	8,836,250	206,886,373	151,729,843	51,476,924	4,901,086	81,888,658	107,486,384	25,510,616
Not determinable	20,767,172	230,462,628	166,282,218	389,870,400	3,643,292	53,427,554	73,631,975	60,210,513

[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 in which 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3B. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>53,040,376</b>	<b>673,210,889</b>	<b>652,797,569</b>	<b>34,666,250</b>	<b>25,765,335</b>	<b>373,931,151</b>	<b>404,740,075</b>	<b>26,154,450</b>
January	4,801,152	43,793,601	42,352,031	2,390,758	1,996,259	21,256,265	23,239,017	1,759,770
February	4,045,982	37,468,072	36,014,453	2,228,189	2,284,468	19,458,508	20,987,823	1,461,239
March	4,117,840	32,891,696	31,341,622	2,029,107	1,825,492	20,979,911	22,696,971	1,687,511
April	4,372,680	38,882,943	37,152,109	2,540,182	2,057,699	18,361,416	20,485,756	1,967,278
May	5,072,198	44,379,811	41,963,226	2,966,171	1,719,561	19,750,780	21,212,265	1,394,870
June	3,514,656	29,896,205	28,278,591	2,230,978	2,105,809	33,652,068	36,485,447	2,260,315
July	4,475,848	34,369,869	32,723,177	2,613,520	2,017,307	19,880,616	21,256,434	1,340,225
August	3,809,468	31,411,987	29,125,750	2,497,748	2,245,936	17,934,074	19,357,853	1,400,341
September	3,905,747	56,027,812	54,209,208	2,928,350	2,041,171	17,551,602	18,895,127	1,328,392
October	4,955,093	55,460,547	53,592,413	3,241,006	2,397,500	22,150,379	24,194,739	1,858,568
November	4,093,176	35,697,014	33,409,799	2,751,816	2,164,418	21,820,567	24,811,075	2,463,999
December	4,124,599	81,211,615	78,734,264	3,447,132	2,444,216	72,830,047	78,754,598	3,962,667
Not determinable	1,751,938	151,719,716	153,900,925	2,801,293	465,500	68,304,918	72,362,971	3,269,274
<b>Long-term transactions</b>								
<b>Total</b>	<b>46,097,324</b>	<b>360,866,934</b>	<b>219,288,336</b>	<b>140,655,685</b>	<b>13,794,505</b>	<b>86,702,028</b>	<b>128,106,732</b>	<b>40,646,864</b>
January	3,461,871	21,773,926	14,805,690	7,095,920	1,015,823	5,297,939	7,593,154	2,292,494
February	3,573,251	19,760,389	12,800,127	7,003,189	1,153,417	4,721,640	6,427,043	1,705,830
March	3,888,648	21,897,070	13,982,328	7,977,473	1,150,411	4,501,198	6,489,569	1,955,440
April	3,935,189	24,173,940	14,398,039	9,692,596	1,203,812	8,299,445	10,759,681	2,458,957
May	4,139,998	28,744,783	18,134,058	10,261,830	1,082,557	5,591,253	7,932,213	2,328,991
June	3,363,799	23,629,963	14,670,065	8,993,082	923,950	7,163,079	10,428,762	3,254,520
July	4,282,234	25,354,647	15,510,938	9,766,516	1,143,219	5,550,773	7,893,579	2,336,065
August	3,364,647	21,637,956	13,568,834	7,802,733	868,971	5,185,721	7,039,525	1,866,306
September	3,537,657	25,082,350	15,493,775	9,542,652	980,394	5,303,419	7,527,829	2,200,202
October	4,348,640	25,714,273	15,496,666	10,389,597	1,177,285	5,838,791	8,524,494	2,693,127
November	3,562,756	24,968,819	14,306,775	10,436,881	988,291	6,070,480	8,741,282	2,639,185
December	3,802,149	46,135,290	26,597,278	19,343,335	1,807,062	14,852,965	24,722,904	9,825,883
Not determinable	836,486	51,993,528	29,523,764	22,349,883	299,312	8,325,323	14,026,698	5,089,864

[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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3C. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>2,337,448</b>	<b>92,457,700</b>	<b>91,619,432</b>	<b>860,349</b>	<b>1,619,885</b>	<b>85,124,522</b>	<b>87,851,864</b>	<b>2,722,187</b>
January	177,622	7,017,100	6,867,144	150,330	100,356	4,042,694	4,174,605	131,492
February	178,110	7,537,920	7,437,329	82,333	79,949	2,707,572	2,767,574	59,970
March	194,019	6,324,242	6,257,669	59,870	105,377	3,452,562	3,576,722	124,138
April	206,127	11,564,076	11,507,862	76,256	93,944	4,852,862	4,931,146	78,238
May	201,741	9,263,824	9,206,229	57,619	107,318	3,406,072	3,575,179	168,964
June	187,434	7,678,910	7,655,615	50,501	149,751	4,324,563	4,529,844	204,706
July	160,805	5,615,297	5,603,029	17,487	150,078	4,285,164	4,523,491	237,345
August	169,143	5,483,891	5,409,237	59,402	245,506	4,329,793	4,618,943	288,300
September	181,852	6,183,760	6,132,067	52,625	154,966	4,358,946	4,702,926	344,099
October	191,186	6,668,803	6,628,556	58,150	129,954	4,614,607	4,905,384	290,086
November	159,167	4,127,391	4,079,953	48,109	104,445	3,853,145	4,033,910	180,582
December	262,823	9,448,052	9,386,628	50,019	165,214	7,362,047	7,761,965	399,718
Not determinable	67,419	5,544,433	5,448,113	97,648	33,028	33,534,496	33,750,173	214,548
<b>Long-term transactions</b>								
<b>Total</b>	<b>4,806,897</b>	<b>207,815,648</b>	<b>200,853,215</b>	<b>6,564,027</b>	<b>1,563,598</b>	<b>47,097,247</b>	<b>50,570,745</b>	<b>3,472,524</b>
January	396,819	14,395,739	13,878,928	515,673	99,772	2,637,076	2,766,459	128,530
February	367,962	14,549,672	13,943,045	484,286	72,270	1,822,874	1,940,125	116,529
March	367,208	12,319,063	11,865,852	454,201	109,977	2,710,567	2,951,738	241,245
April	406,715	14,980,589	14,404,543	575,151	109,581	2,519,808	2,696,431	177,323
May	475,734	15,354,786	14,418,118	973,046	107,434	3,247,748	3,433,960	185,951
June	430,125	43,939,129	43,471,228	453,963	125,161	4,290,016	4,462,593	171,821
July	442,272	19,264,906	18,682,240	587,768	142,529	4,199,195	4,467,973	269,583
August	408,701	16,081,709	15,733,210	355,030	167,604	5,006,571	5,290,938	284,405
September	310,120	11,268,241	11,064,821	372,845	124,766	3,618,759	3,831,220	212,187
October	366,502	13,497,513	13,135,512	371,469	133,181	4,620,997	4,977,435	356,364
November	332,859	12,986,975	12,094,618	407,356	135,852	4,119,676	4,409,408	289,753
December	409,397	15,761,477	14,914,635	843,855	211,520	7,466,505	8,333,964	867,370
Not determinable	92,482	3,415,848	3,246,465	169,381	23,951	837,456	1,008,500	171,463

[1] Bonds and other securities include 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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3D. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>165,366</b>	<b>18,439,488</b>	<b>16,400,110</b>	<b>1,588,019</b>	<b>54,053</b>	<b>9,083,158</b>	<b>10,205,552</b>	<b>1,212,464</b>
January	18,790	646,505	527,973	117,433	3,222	401,765	485,281	85,167
February	11,602	2,297,704	2,061,981	78,021	* 3,056	* 269,287	* 319,533	* 50,246
March	8,455	1,241,296	1,116,360	108,261	3,393	725,989	756,095	30,160
April	11,622	1,008,205	864,757	121,840	1,229	26,943	29,702	2,700
May	16,560	1,926,457	1,808,528	139,295	3,522	463,433	490,716	32,065
June	14,020	1,395,128	1,192,033	118,308	6,187	546,773	681,439	134,077
July	13,977	1,861,684	1,743,439	157,643	6,720	2,538,146	2,630,203	101,850
August	13,694	1,746,432	1,560,447	192,730	5,718	768,529	864,032	95,503
September	12,937	1,495,257	1,344,591	151,903	4,990	1,530,684	1,639,599	140,740
October	15,863	2,216,176	1,995,168	225,810	3,391	530,238	582,119	53,464
November	10,663	948,598	808,304	59,252	3,622	314,942	420,460	105,736
December	11,006	1,223,050	969,530	83,023	4,688	585,206	746,338	194,301
Not determinable	6,176	432,999	407,000	34,497	4,315	381,223	560,036	186,455
<b>Long-term transactions</b>								
<b>Total</b>	<b>1,504,172</b>	<b>202,987,333</b>	<b>147,939,250</b>	<b>44,198,575</b>	<b>503,468</b>	<b>72,941,681</b>	<b>94,713,553</b>	<b>21,878,862</b>
January	152,095	13,042,234	9,748,377	2,886,226	46,906	3,551,033	5,355,023	1,818,883
February	70,743	10,023,835	7,545,638	1,986,101	30,052	4,087,990	5,658,850	1,578,380
March	103,429	17,163,946	12,811,654	3,137,645	34,980	5,999,768	8,434,482	2,458,829
April	102,328	12,663,836	9,140,292	3,070,330	44,382	6,966,158	9,270,561	2,348,390
May	128,530	18,801,366	13,821,996	3,347,430	50,550	8,300,637	10,238,128	1,919,938
June	142,606	23,652,216	17,923,213	4,176,911	42,405	7,061,639	8,673,448	1,631,438
July	133,086	19,874,017	14,410,628	4,338,859	41,242	6,219,177	7,208,968	995,790
August	148,330	16,321,481	12,994,983	3,583,643	40,962	7,558,670	9,239,231	1,696,689
September	102,726	16,180,990	12,225,514	3,366,525	40,523	5,999,331	7,768,190	1,731,995
October	130,593	17,423,914	12,252,136	3,842,373	48,428	7,058,594	8,817,529	1,786,900
November	108,958	14,183,914	9,682,189	3,984,404	36,713	4,588,199	6,364,738	1,776,936
December	155,341	20,965,513	13,474,134	5,770,128	39,368	4,911,351	6,689,080	1,774,947
Not determinable	25,406	2,690,071	1,908,495	707,999	6,956	639,133	995,325	359,748

\* 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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3E. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>48,883,145</b>	<b>754,204,986</b>	<b>715,091,296</b>	<b>105,219,075</b>	<b>26,416,994</b>	<b>753,944,750</b>	<b>826,604,404</b>	<b>70,480,383</b>
January	4,159,463	27,012,188	25,100,006	2,284,838	1,174,144	14,412,916	16,438,231	1,939,747
February	3,595,033	23,068,873	21,867,335	1,359,899	1,022,553	11,484,950	12,718,585	1,222,704
March	3,475,846	23,830,829	22,133,581	1,830,659	1,206,698	14,210,615	15,524,505	1,303,856
April	4,032,959	28,440,392	27,113,770	1,551,315	1,206,104	15,869,962	17,407,748	1,510,538
May	4,155,504	26,342,846	24,540,147	1,913,926	1,353,131	16,507,916	18,059,698	1,590,055
June	3,840,960	30,633,840	28,884,440	2,073,649	3,292,531	41,983,281	45,138,008	3,103,996
July	3,679,932	27,809,730	26,551,286	2,078,862	2,719,682	29,206,458	31,785,532	2,524,878
August	3,482,300	24,451,529	22,909,326	1,735,133	2,525,576	26,832,884	29,048,087	2,192,165
September	3,469,405	22,733,559	20,966,322	1,584,082	2,433,232	24,258,501	26,499,681	2,202,197
October	3,866,289	29,519,961	27,836,630	2,053,501	2,195,054	20,712,763	22,904,045	2,187,252
November	3,163,316	25,377,857	24,044,859	1,561,916	1,762,149	20,370,080	22,859,901	2,266,592
December	3,846,892	152,097,823	147,761,021	6,843,800	2,798,279	289,523,604	305,071,912	9,966,925
Not determinable	4,115,245	312,885,559	295,382,571	78,347,495	2,727,860	228,570,819	263,148,471	38,469,477
<b>Long-term transactions</b>								
<b>Total</b>	<b>67,737,791</b>	<b>749,964,455</b>	<b>587,143,332</b>	<b>464,103,601</b>	<b>20,776,491</b>	<b>236,648,759</b>	<b>287,119,521</b>	<b>91,397,880</b>
January	4,096,108	34,393,052	27,528,228	5,649,552	878,895	9,264,117	11,390,754	2,144,057
February	3,485,327	30,184,925	25,211,511	4,312,175	701,172	6,221,175	7,487,127	1,275,093
March	3,690,338	37,302,181	30,258,700	5,529,918	711,007	7,111,061	8,495,014	1,411,520
April	3,963,925	36,785,957	29,031,480	5,646,475	946,668	7,971,410	9,602,411	1,628,766
May	3,958,619	50,234,999	39,076,390	7,481,018	874,543	11,117,673	13,283,089	2,181,386
June	4,239,910	54,545,507	43,362,441	8,083,228	1,602,210	17,882,019	20,515,220	2,908,499
July	4,451,376	48,002,794	38,086,943	7,880,331	1,885,459	16,782,451	19,567,682	2,805,529
August	3,574,951	40,560,279	31,506,172	6,809,056	1,733,598	17,094,565	19,458,038	2,349,774
September	4,051,832	42,296,571	33,127,194	6,923,557	1,928,339	17,508,502	19,927,948	2,420,228
October	4,145,314	43,083,994	34,357,493	6,460,567	1,834,290	13,335,163	15,796,470	2,467,209
November	3,797,932	36,186,922	27,249,489	7,164,980	1,524,100	14,077,145	16,253,880	2,173,964
December	4,469,362	124,024,093	96,743,796	25,519,606	2,843,137	54,657,837	67,740,436	13,042,416
Not determinable	19,812,798	172,363,181	131,603,495	366,643,137	3,313,073	43,625,642	57,601,451	54,589,438

[1] Other asset types include 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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4A. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>104,426,335</b>	<b>1,538,313,064</b>	<b>1,475,908,407</b>	<b>142,333,693</b>	<b>53,856,266</b>	<b>1,222,083,581</b>	<b>1,329,401,895</b>	<b>100,569,484</b>
Under 1 month	25,105,480	338,827,600	332,200,962	12,117,642	11,876,111	185,248,753	197,144,996	11,424,281
1 month under 2 months	9,187,173	67,966,026	64,207,928	4,353,102	4,795,311	40,745,113	44,388,035	3,562,887
2 months under 3 months	7,490,358	53,170,369	50,207,525	3,450,510	3,946,589	32,143,625	35,116,032	2,953,002
3 months under 4 months	7,040,883	48,190,438	44,958,183	3,565,220	3,661,400	31,556,334	34,808,586	3,255,840
4 months under 5 months	6,049,944	37,772,739	34,703,299	3,299,869	3,126,838	27,855,536	31,115,945	3,128,946
5 months under 6 months	5,247,770	30,011,709	27,225,195	3,006,564	2,912,954	30,072,098	32,620,974	2,567,212
6 months under 7 months	5,353,086	50,496,119	48,488,247	2,987,041	2,807,677	28,655,543	31,223,329	2,555,529
7 months under 8 months	4,574,457	23,089,982	20,618,482	2,716,406	2,919,389	21,006,604	23,554,329	2,542,571
8 months under 9 months	4,396,551	21,491,781	19,289,737	2,331,436	2,245,539	18,038,545	20,150,716	2,140,705
9 months under 10 months	4,026,839	22,093,794	19,625,468	2,446,746	1,993,355	17,808,192	20,208,434	2,202,072
10 months under 11 months	4,194,755	23,314,277	20,945,593	2,340,083	1,949,745	16,841,946	18,893,620	1,977,763
11 months under 12 months	4,223,896	26,515,094	24,247,286	2,360,934	1,992,836	21,702,750	24,731,106	2,655,709
1 year or more [2]	1,495,301	56,630,456	54,420,390	2,743,920	604,713	157,666,850	160,992,390	2,520,114
Period not determinable	16,039,842	738,742,680	714,770,114	94,614,220	9,023,809	592,741,691	654,453,404	57,082,854
<b>Long-term transactions</b>								
<b>Total</b>	<b>120,146,185</b>	<b>1,521,634,369</b>	<b>1,155,224,132</b>	<b>655,521,887</b>	<b>36,638,062</b>	<b>443,389,715</b>	<b>560,510,550</b>	<b>157,396,131</b>
Under 18 months [3]	22,948,181	140,121,073	119,628,293	19,257,949	8,210,586	68,923,675	77,850,888	8,908,025
18 months under 2 years	14,390,242	86,409,962	72,717,772	13,757,401	4,880,640	39,416,539	47,459,052	8,030,404
2 years under 3 years	17,589,921	130,474,858	108,809,074	19,516,072	5,670,800	45,644,405	55,956,922	10,321,826
3 years under 4 years	9,911,723	125,435,444	106,544,282	17,269,968	2,164,006	22,745,878	28,408,299	5,676,957
4 years under 5 years	6,799,624	80,788,216	63,007,624	16,885,977	1,090,351	14,366,267	18,940,331	4,569,587
5 years under 10 years	9,237,624	204,000,214	169,536,698	32,124,842	3,979,543	68,119,791	91,959,726	23,857,777
10 years under 15 years	2,552,909	83,522,576	55,679,575	20,880,646	1,088,442	11,503,543	17,366,990	5,913,753
15 years under 20 years	866,013	37,333,556	19,783,747	12,311,939	251,878	2,830,694	4,622,598	1,804,770
20 years or more	998,886	80,675,862	31,501,469	34,755,301	141,474	2,324,968	3,641,016	1,322,388
Period not determinable	34,851,061	552,872,608	408,015,598	468,761,792	9,160,343	167,513,955	214,304,728	86,990,644

[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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4B. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>53,040,376</b>	<b>673,210,889</b>	<b>652,797,569</b>	<b>34,666,250</b>	<b>25,765,335</b>	<b>373,931,151</b>	<b>404,740,075</b>	<b>26,154,450</b>
Under 1 month	14,045,849	212,003,140	209,244,171	5,918,353	7,409,689	131,243,418	137,370,430	5,867,600
1 month under 2 months	4,889,492	35,535,886	33,366,543	2,692,369	2,695,287	15,425,103	17,111,959	1,625,854
2 months under 3 months	3,986,531	26,495,789	24,724,312	2,195,435	2,168,857	11,321,978	12,620,234	1,286,643
3 months under 4 months	3,665,968	19,866,297	17,978,680	2,209,602	1,860,057	9,377,511	10,595,601	1,191,818
4 months under 5 months	3,213,755	15,942,076	14,388,109	1,894,069	1,575,657	7,825,014	9,161,740	1,214,014
5 months under 6 months	2,742,498	13,061,146	11,473,833	1,767,657	1,297,437	5,763,958	6,684,214	916,943
6 months under 7 months	2,804,590	31,764,710	30,932,662	1,821,978	1,189,760	6,118,986	7,040,938	882,152
7 months under 8 months	2,436,465	10,795,622	9,471,549	1,539,850	1,443,612	6,479,905	7,498,055	1,008,385
8 months under 9 months	2,380,625	9,726,849	8,408,979	1,475,994	977,950	4,634,626	5,441,738	805,005
9 months under 10 months	2,117,111	10,009,105	8,616,619	1,472,581	782,953	4,279,943	4,975,527	688,127
10 months under 11 months	2,065,816	9,542,599	8,310,203	1,307,444	801,703	3,684,334	4,541,497	788,011
11 months under 12 months	2,051,589	7,731,140	6,572,691	1,218,831	818,219	7,961,169	9,393,547	1,065,532
1 year or more [2]	669,903	24,804,785	24,458,172	620,977	240,973	27,604,141	29,059,230	709,683
Period not determinable	5,970,185	245,931,747	244,851,046	8,531,111	2,503,182	132,211,065	143,245,367	8,104,684
<b>Long-term transactions</b>								
<b>Total</b>	<b>46,097,324</b>	<b>360,866,934</b>	<b>219,288,336</b>	<b>140,655,685</b>	<b>13,794,505</b>	<b>86,702,028</b>	<b>128,106,732</b>	<b>40,646,864</b>
Under 18 months [3]	12,425,240	49,590,819	38,467,839	11,307,432	3,259,845	15,540,042	18,906,844	3,360,098
18 months under 2 years	7,693,266	29,170,032	21,517,549	7,821,410	2,124,757	9,441,623	13,850,457	4,409,122
2 years under 3 years	8,218,874	37,709,329	27,557,553	10,401,307	2,574,394	10,847,527	15,114,550	4,261,026
3 years under 4 years	4,160,907	23,196,354	14,455,326	8,752,642	932,163	4,111,793	5,947,841	1,841,840
4 years under 5 years	2,797,395	17,779,947	10,065,364	7,716,888	552,301	2,818,537	4,364,305	1,552,581
5 years under 10 years	3,237,320	33,214,009	18,207,685	14,094,862	1,530,851	10,527,785	16,772,352	6,247,279
10 years under 15 years	984,780	12,526,613	4,897,023	7,659,350	598,387	2,266,608	4,473,202	2,246,394
15 years under 20 years	331,456	6,313,786	1,581,527	4,380,206	121,909	547,938	1,214,282	666,349
20 years or more	357,789	15,119,834	2,169,986	12,922,956	39,301	326,675	999,751	673,597
Period not determinable	5,890,297	136,246,210	80,368,485	55,598,631	2,060,596	30,273,500	46,463,149	15,388,578

[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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4C. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>2,337,448</b>	<b>92,457,700</b>	<b>91,619,432</b>	<b>860,349</b>	<b>1,619,885</b>	<b>85,124,522</b>	<b>87,851,864</b>	<b>2,722,187</b>
Under 1 month	585,391	13,934,130	13,841,245	97,337	116,542	6,049,958	6,163,045	112,859
1 month under 2 months	128,441	8,308,059	8,180,319	133,139	95,221	3,786,593	3,900,136	113,046
2 months under 3 months	107,011	8,759,109	8,728,127	39,950	113,794	2,986,028	3,076,812	90,504
3 months under 4 months	124,790	10,322,961	10,256,819	50,293	166,502	3,698,313	3,935,166	236,747
4 months under 5 months	88,322	6,984,921	6,898,490	51,275	126,709	3,606,886	3,763,030	155,931
5 months under 6 months	100,660	5,704,116	5,703,184	40,405	138,909	3,439,830	3,628,514	188,510
6 months under 7 months	126,664	5,841,664	5,789,438	52,282	137,802	5,629,326	5,855,044	224,508
7 months under 8 months	69,169	2,969,101	2,933,009	36,185	150,763	3,280,576	3,510,851	230,205
8 months under 9 months	86,614	3,273,750	3,221,103	52,846	117,254	3,266,672	3,465,603	198,895
9 months under 10 months	67,608	3,351,994	3,320,804	31,478	99,312	3,383,701	3,584,538	200,869
10 months under 11 months	63,343	3,646,039	3,608,705	37,902	94,532	3,202,746	3,376,799	173,523
11 months under 12 months	73,793	3,210,683	3,170,427	40,323	94,473	3,593,785	3,806,644	213,243
1 year or more [3]	26,219	1,551,347	1,539,613	11,844	24,326	1,981,681	2,067,606	85,834
Period not determinable	689,424	14,599,827	14,428,149	185,091	143,746	37,218,427	37,718,076	497,514
<b>Long-term transactions</b>								
<b>Total</b>	<b>4,806,897</b>	<b>207,815,648</b>	<b>200,853,215</b>	<b>6,564,027</b>	<b>1,563,598</b>	<b>47,097,247</b>	<b>50,570,745</b>	<b>3,472,524</b>
Under 18 months [4]	521,004	23,476,500	22,671,742	807,453	413,703	14,233,812	15,073,747	839,298
18 months under 2 years	378,575	16,275,744	15,766,455	511,097	215,489	7,730,538	8,160,652	429,123
2 years under 3 years	648,998	27,620,310	26,807,185	818,626	236,602	6,054,991	6,436,193	379,823
3 years under 4 years	516,193	49,444,275	48,640,018	806,279	135,535	3,790,698	4,049,687	258,553
4 years under 5 years	472,162	22,566,002	21,713,056	890,208	90,945	2,620,799	2,820,968	200,960
5 years under 10 years	1,177,692	43,541,482	42,339,920	1,222,694	250,858	6,393,180	7,024,662	632,627
10 years under 15 years	280,539	7,884,421	7,780,899	144,624	68,501	1,031,473	1,126,190	94,936
15 years under 20 years	68,477	641,695	590,136	51,559	8,811	80,129	106,867	26,738
20 years or more	40,402	1,817,310	1,067,237	244,581	3,694	75,169	101,055	25,886
Period not determinable	702,856	14,547,908	13,476,567	1,066,906	139,459	5,086,457	5,670,724	584,581

[1] Bonds and other securities include 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4D. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>165,366</b>	<b>18,439,488</b>	<b>16,400,110</b>	<b>1,588,019</b>	<b>54,053</b>	<b>9,083,158</b>	<b>10,205,552</b>	<b>1,212,464</b>
Under 1 month	20,482	4,637,025	4,334,410	133,293	3,432	297,388	411,028	113,640
1 month under 2 months	15,942	1,070,931	895,440	150,434	1,498	230,336	243,744	13,409
2 months under 3 months	9,059	672,508	585,565	77,184	2,022	2,470,588	2,553,178	82,610
3 months under 4 months	18,895	1,523,292	1,320,434	179,421	2,360	177,803	250,735	72,934
4 months under 5 months	15,199	2,756,127	2,452,459	220,011	4,185	506,473	538,327	31,795
5 months under 6 months	10,023	1,071,856	926,625	138,789	7,413	1,142,556	1,252,933	124,988
6 months under 7 months	12,388	971,026	794,412	161,477	5,635	908,708	973,890	97,710
7 months under 8 months	11,114	875,058	772,091	98,522	* 1,531	* 196,129	* 196,169	* 10,494
8 months under 9 months	10,520	898,194	831,528	38,793	3,185	786,065	824,920	60,791
9 months under 10 months	5,265	437,163	390,231	42,111	* 2,691	* 242,867	* 287,934	* 45,059
10 months under 11 months	8,708	1,180,969	1,045,382	99,169	3,403	255,807	284,512	28,526
11 months under 12 months	6,132	492,900	370,951	39,092	* 2,397	* 342,291	* 390,688	* 48,397
1 year or more [3]	6,593	416,659	346,776	70,554	6,423	586,215	683,279	98,082
Period not determinable	15,047	1,435,780	1,333,806	139,170	7,877	939,932	1,314,217	384,028
<b>Long-term transactions</b>								
<b>Total</b>	<b>1,504,172</b>	<b>202,987,333</b>	<b>147,939,250</b>	<b>44,198,575</b>	<b>503,468</b>	<b>72,941,681</b>	<b>94,713,553</b>	<b>21,878,862</b>
Under 18 months [4]	70,848	10,181,112	8,219,547	984,675	24,309	3,865,618	4,547,897	683,066
18 months under 2 years	61,102	7,763,102	6,479,480	1,259,178	25,945	2,606,361	3,237,409	621,652
2 years under 3 years	85,632	13,976,067	11,568,416	1,758,807	43,528	7,503,665	9,267,988	1,784,718
3 years under 4 years	84,704	12,123,076	10,008,115	1,800,485	34,296	5,008,493	6,384,797	1,384,210
4 years under 5 years	79,077	12,688,366	10,509,713	1,969,913	21,933	3,731,361	4,885,396	1,154,035
5 years under 10 years	319,470	53,633,082	45,456,860	7,463,658	187,498	33,489,944	44,301,049	10,759,338
10 years under 15 years	197,561	28,027,702	19,446,134	5,970,300	48,532	4,917,305	6,809,515	1,908,685
15 years under 20 years	131,022	10,914,489	6,084,385	3,648,480	18,162	1,511,993	2,075,916	577,566
20 years or more	286,792	29,637,490	11,943,213	13,154,381	25,703	1,470,406	1,817,274	351,732
Period not determinable	187,965	24,042,846	18,223,387	6,188,699	73,563	8,836,536	11,386,313	2,653,860

\* 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4E. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2013**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>48,883,145</b>	<b>754,204,986</b>	<b>715,091,296</b>	<b>105,219,075</b>	<b>26,416,994</b>	<b>753,944,750</b>	<b>826,604,404</b>	<b>70,480,383</b>
Under 1 month	10,453,757	108,253,305	104,781,137	5,968,659	4,346,447	47,657,989	53,200,493	5,330,182
1 month under 2 months	4,153,298	23,051,150	21,765,627	1,377,160	2,003,305	21,303,081	23,132,196	1,810,578
2 months under 3 months	3,387,757	17,242,964	16,169,522	1,137,941	1,661,916	15,365,032	16,865,808	1,493,246
3 months under 4 months	3,231,231	16,477,887	15,402,250	1,125,905	1,632,482	18,302,706	20,027,084	1,754,341
4 months under 5 months	2,732,667	12,089,614	10,964,241	1,134,515	1,420,287	15,917,163	17,652,847	1,727,206
5 months under 6 months	2,394,589	10,174,590	9,121,553	1,059,714	1,469,194	19,725,753	21,055,313	1,336,770
6 months under 7 months	2,409,445	11,918,719	10,971,736	951,303	1,474,479	15,998,523	17,353,457	1,351,160
7 months under 8 months	2,057,710	8,450,201	7,441,833	1,041,849	1,323,483	11,049,994	12,349,255	1,293,487
8 months under 9 months	1,918,792	7,592,989	6,828,127	763,804	1,147,151	9,351,182	10,418,456	1,076,015
9 months under 10 months	1,836,855	8,295,532	7,297,814	900,576	1,108,398	9,901,681	11,360,435	1,268,016
10 months under 11 months	2,056,889	8,944,671	7,981,303	895,569	1,050,107	9,699,058	10,690,812	987,703
11 months under 12 months	2,092,382	15,080,371	14,133,217	1,062,688	1,077,748	9,805,506	11,140,227	1,328,536
1 year or more [3]	792,586	29,857,665	28,075,828	2,040,545	332,991	127,494,813	129,182,275	1,626,514
Period not determinable	9,365,187	476,775,327	454,157,112	85,758,848	6,369,004	422,372,267	472,175,745	48,096,628
<b>Long-term transactions</b>								
<b>Total</b>	<b>67,737,791</b>	<b>749,964,455</b>	<b>587,143,332</b>	<b>464,103,601</b>	<b>20,776,491</b>	<b>236,648,759</b>	<b>287,119,521</b>	<b>91,397,880</b>
Under 18 months [4]	9,931,090	56,872,642	50,269,166	6,158,389	4,512,728	35,284,204	39,322,400	4,025,562
18 months under 2 years	6,257,299	33,201,084	28,954,288	4,165,717	2,514,449	19,638,017	22,210,534	2,570,508
2 years under 3 years	8,636,418	51,169,152	42,875,920	6,537,331	2,816,276	21,238,222	25,138,190	3,896,260
3 years under 4 years	5,149,920	40,671,739	33,440,823	5,910,563	1,062,012	9,834,894	12,025,974	2,192,354
4 years under 5 years	3,450,990	27,753,900	20,719,491	6,308,967	425,172	5,195,571	6,869,663	1,662,010
5 years under 10 years	4,503,142	73,611,642	63,532,234	9,343,628	2,010,335	17,708,882	23,861,664	6,218,532
10 years under 15 years	1,090,029	35,083,840	23,555,519	7,106,371	373,022	3,288,157	4,958,084	1,663,738
15 years under 20 years	335,057	19,463,586	11,527,700	4,231,693	102,997	690,633	1,225,533	534,117
20 years or more	313,904	34,101,227	16,321,033	8,433,384	72,776	452,718	722,936	271,173
Period not determinable	28,069,943	378,035,644	295,947,159	405,907,557	6,886,725	123,317,461	150,784,543	68,363,625

[1] Other asset types include 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

**Table 5. Sampling Strata, Sample Size, and Population Size for Sale of Capital Assets Study, Tax Year 2013**

Stratum	Sample size	Population size
Indexed negative income [1]		
\$150,000,000 or more	54	54
\$40,000,000 under \$150,000,000	203	344
\$20,000,000 under \$40,000,000	268	632
\$10,000,000 under \$20,000,000	469	1,698
\$5,000,000 under \$10,000,000	666	4,847
\$2,000,000 under \$5,000,000	982	18,845
\$1,000,000 under \$2,000,000	755	37,826
\$500,000 under \$1,000,000	717	87,893
\$250,000 under \$500,000	710	179,982
\$120,000 under \$250,000	759	347,988
\$60,000 under \$120,000	878	452,744
Under \$60,000	1,387	971,329
Indexed positive income		
Under \$30,000 [2]	33,250	30,090,459
Under \$30,000	47,806	35,057,891
Under \$30,000	18,289	13,098,334
\$30,000 under \$60,000	39,325	24,330,735
\$30,000 under \$60,000	19,960	11,436,345
\$60,000 under \$120,000	28,784	15,101,814
\$60,000 under \$120,000	12,502	6,541,684
\$120,000 under \$250,000	4,483	2,233,107
\$120,000 under \$250,000	9,529	4,539,506
\$250,000 under \$500,000	5,172	1,813,607
\$500,000 under \$1,000,000	3,575	584,449
\$1,000,000 under \$2,000,000	2,861	185,904
\$2,000,000 under \$5,000,000	2,938	72,133
\$5,000,000 under \$10,000,000	1,627	15,881
\$10,000,000 under \$20,000,000	1,233	5,821
\$20,000,000 under \$40,000,000	728	2,086
\$40,000,000 under \$150,000,000	644	1,007
\$150,000,000 or more	142	142
<b>Total</b>	<b>240,696</b>	<b>147,215,086</b>

[1] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5156 to represent a base year of 1991.

[2] For further information on the Tax Year 2013 sampling strata, see *Statistics of Income—2013, Individual Income Tax Returns* (IRS Publication 1304).

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>338,826,788</b>	<b>5,539,156,567</b>	<b>5,208,531,672</b>	<b>730,721,802</b>	<b>199,051,605</b>	<b>3,193,943,342</b>	<b>2,663,728,439</b>	<b>986,557,759</b>
Corporate stock	161,308,607	1,814,149,695	1,672,875,860	145,072,489	100,909,935	1,118,158,741	903,109,970	216,218,196
U.S. Government obligations	2,280,278	156,103,698	156,274,568	149,874	473,031	29,567,202	28,985,790	599,883
State and local government obligations	3,171,038	177,589,180	175,204,581	1,720,756	1,116,013	67,241,628	63,664,435	3,231,758
Other bonds, notes, and debentures	3,572,774	87,995,276	88,800,425	-803,724	1,596,818	31,494,773	28,945,051	2,636,694
Put and call options	13,255,062	35,452,289	34,265,616	1,491,390	7,662,967	23,822,319	13,276,261	10,658,094
Futures contracts	1,188,651	22,897,486	16,155,265	6,808,962	575,755	20,178,269	1,412,361	18,820,121
Mutual funds, except tax-exempt bond funds	100,797,122	835,853,912	837,329,856	20,810,740	52,422,072	411,242,700	370,265,716	42,311,381
Tax-exempt bond mutual funds	5,975,051	58,718,964	58,885,753	-160,278	2,339,892	27,313,079	26,337,615	976,472
Partnership, S corporation, and estate or trust interests	8,420,597	311,936,945	266,718,535	45,748,148	5,136,416	255,993,561	195,167,991	60,738,774
Livestock	560,703	5,067,568	1,011,910	3,055,311	338,071	4,221,555	490,256	3,237,139
Timber	90,744	2,717,471	986,087	1,752,675	76,500	2,310,815	533,231	1,811,835
Involuntary conversions	290,819	1,825,392	681,358	23,978	30,912	245,763	31,549	214,724
Residential rental property	1,207,805	202,810,811	172,792,741	16,875,973	715,178	110,325,478	77,007,805	28,225,262
Depreciable business personal property	2,481,166	30,202,015	23,298,126	1,213,484	264,202	11,610,367	7,656,348	3,044,401
Depreciable business real property	526,727	88,705,457	71,141,327	12,193,063	318,194	54,693,390	36,364,673	17,343,281
Farmland	54,443	7,684,587	4,551,618	2,718,933	41,423	5,592,595	2,424,551	2,924,750
Other land	435,361	42,882,697	29,882,196	10,026,458	286,798	28,991,031	15,178,890	13,162,401
All residences	500,887	172,504,603	138,670,935	7,692,161	113,471	46,158,857	27,342,201	8,749,921
Residences	98,549	17,316,213	15,890,763	884,721	40,248	6,698,688	4,908,935	1,428,436
Principal residences	402,339	155,188,390	122,780,172	6,807,441	73,223	39,460,169	22,433,266	7,321,485
Other assets	7,749,226	1,330,561,595	1,307,486,159	38,204,053	4,368,216	924,420,508	861,379,643	74,743,462
Unidentifiable	3,485,342	153,496,926	151,518,756	4,752,144	2,025,520	20,360,711	4,154,101	17,067,000
Passthrough gains or losses	7,971,623	N/A	N/A	328,439,153	4,737,461	N/A	N/A	376,906,153
Capital gain distributions	13,502,761	N/A	N/A	82,936,059	13,502,761	N/A	N/A	82,936,059

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2014—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>94,488,546</b>	<b>1,601,545,343</b>	<b>1,810,293,457</b>	<b>255,835,957</b>	<b>45,286,637</b>	<b>743,667,882</b>	<b>734,509,777</b>
Corporate stock	47,674,247	573,693,570	640,050,043	71,145,707	12,724,424	122,297,384	129,715,847
U.S. Government obligations	639,647	29,830,784	30,271,427	450,008	1,167,600	96,705,712	97,017,350
State and local government obligations	549,651	25,962,556	27,415,042	1,511,002	1,505,374	84,384,995	84,125,104
Other bonds, notes, and debentures	1,288,768	39,333,500	42,674,013	3,440,418	687,187	17,167,003	17,181,361
Put and call options	5,115,837	9,691,801	18,654,716	9,166,704	476,258	1,938,169	2,334,639
Futures contracts	601,284	2,692,840	14,701,697	12,011,159	11,613	26,377	41,207
Mutual funds, except tax-exempt bond funds	26,694,068	279,020,888	300,666,787	21,500,641	21,680,982	145,590,323	166,397,352
Tax-exempt bond mutual funds	2,246,788	23,170,017	24,307,313	1,136,749	1,388,372	8,235,868	8,240,825
Partnership, S corporation, and estate or trust interests	2,582,194	48,363,166	63,744,235	14,990,625	701,987	7,580,218	7,806,309
Livestock	68,314	121,782	303,147	181,828	154,318	724,232	218,507
Timber	7,577	286,017	329,158	59,159	6,667	120,638	123,699
Involuntary conversions	38,099	26,886	40,212	190,746	221,809	1,552,742	609,597
Residential rental property	302,590	47,812,388	59,082,030	11,349,289	190,037	44,672,945	36,702,906
Depreciable business personal property	359,140	2,900,248	4,730,007	1,830,917	1,857,823	15,691,400	10,911,771
Depreciable business real property	121,608	21,368,459	26,521,748	5,150,217	86,925	12,643,608	8,254,906
Farmland	6,968	1,488,038	1,695,008	205,817	6,052	603,954	432,060
Other land	95,629	6,799,941	9,855,896	3,135,944	52,934	7,091,725	4,847,409
All residences	35,874	5,176,302	6,197,781	1,057,760	351,543	121,169,444	105,130,953
Residences	25,518	3,324,877	3,857,332	543,715	32,782	7,292,648	7,124,496
Principal residences	10,356	1,851,425	2,340,449	514,044	318,760	113,876,796	98,006,457
Other assets	2,240,262	358,743,141	398,266,989	36,539,410	1,140,749	47,397,946	47,839,527
Unidentifiable	1,152,030	125,063,019	140,786,207	12,314,856	307,792	8,073,196	6,578,448
Pass-through gains or losses	2,667,969	N/A	N/A	48,466,999	566,192	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 pass-through 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 in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have non-deductible losses or non-taxable 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>177,114,240</b>	<b>3,555,994,977</b>	<b>3,591,608,132</b>	<b>36,265,693</b>	<b>90,521,422</b>	<b>1,926,142,953</b>	<b>1,837,498,167</b>	<b>146,585,648</b>
Corporate stock	98,366,936	1,320,350,042	1,319,979,670	6,079,575	53,266,562	724,383,819	684,318,817	41,696,892
U.S. Government obligations	1,205,586	140,675,361	140,821,101	198,564	263,057	24,957,623	24,655,698	319,492
State and local government obligations	520,523	40,763,888	40,626,768	104,880	196,397	15,459,809	15,057,657	380,673
Other bonds, notes, and debentures	1,448,180	49,823,669	50,875,792	-1,117,173	695,725	15,030,859	14,555,834	474,567
Put and call options	13,117,829	33,428,924	32,488,095	1,263,387	7,585,246	22,415,203	12,503,310	10,037,821
Futures contracts	1,147,218	21,449,729	14,754,531	6,747,687	556,645	19,359,226	852,164	18,549,942
Mutual funds, except tax-exempt bond funds	47,789,364	517,616,195	540,714,751	-3,888,411	20,708,739	203,916,844	197,380,113	7,062,968
Tax-exempt bond mutual funds	2,074,715	25,845,706	25,690,145	156,884	972,504	12,297,138	12,031,711	265,543
Partnership, S corporation, and estate or trust interests	4,178,613	200,847,930	199,425,454	3,652,176	2,420,244	165,440,434	159,367,949	6,912,535
Livestock	78,649	841,286	462,723	376,614	43,626	727,736	265,859	461,947
Timber	12,189	412,112	315,440	87,580	5,283	125,138	8,134	117,007
Involuntary conversions	**	**	**	**	**	**	**	**
Residential rental property	** 163,012	** 18,957,276	** 16,580,710	** 1,036,787	** 98,536	** 11,152,981	** 9,205,334	** 1,745,883
Depreciable business personal property	212,127	7,411,675	7,500,987	158,114	66,635	5,790,514	5,395,925	394,214
Depreciable business real property	42,354	7,830,794	7,422,926	407,035	29,215	5,805,992	5,259,653	544,755
Farmland	**	**	**	**	**	**	**	**
Other land	** 40,040	** 3,371,300	** 2,789,593	** 445,150	** 23,821	** 2,512,263	** 1,904,953	** 604,051
All residences	30,757	8,047,724	7,909,239	51,042	11,056	1,251,070	1,072,086	134,664
Residences	8,608	1,100,694	1,099,554	20,373	3,594	247,849	168,200	78,534
Principal residences	22,149	6,947,030	6,809,686	30,669	7,462	1,003,221	903,886	56,130
Other assets	3,453,907	1,065,089,826	1,084,630,440	-5,043,367	1,659,120	720,223,332	721,654,792	9,134,440
Unidentifiable	1,462,830	93,231,541	98,619,767	-2,248,419	739,298	-24,707,029	-27,991,821	3,361,676
Passthrough gains or losses	1,769,411	N/A	N/A	* 27,797,589	* 1,179,712	N/A	N/A	* 44,386,578

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2014—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>59,255,530</b>	<b>1,224,980,270</b>	<b>1,323,099,948</b>	<b>110,319,955</b>	<b>27,337,288</b>	<b>404,871,754</b>	<b>431,010,017</b>
Corporate stock	34,842,993	494,201,270	526,586,792	35,617,317	10,257,381	101,764,953	109,074,061
U.S. Government obligations	214,903	25,690,229	25,811,563	120,927	727,626	90,027,510	90,353,839
State and local government obligations	124,885	8,505,115	8,770,364	275,793	199,241	16,798,964	16,798,747
Other bonds, notes, and debentures	482,505	29,257,884	30,760,947	1,591,740	269,949	5,534,926	5,559,011
Put and call options	5,066,583	9,416,629	17,987,982	8,774,434	466,000	1,597,091	1,996,803
Futures contracts	582,866	2,075,557	13,877,182	11,802,255	7,707	14,947	25,186
Mutual funds, except tax-exempt bond funds	13,485,069	174,036,228	185,271,023	10,951,380	13,595,555	139,663,124	158,063,615
Tax-exempt bond mutual funds	530,491	6,759,350	6,868,513	108,658	571,720	6,789,217	6,789,922
Partnership, S corporation, and estate or trust interests	1,351,288	33,325,672	37,341,311	3,260,359	407,080	2,081,824	2,716,195
Livestock	31,260	82,308	167,723	85,332	3,762	31,241	29,141
Timber	4,596	227,034	246,405	29,427	2,311	59,940	60,902
Involuntary conversions	**	**	**	**	**	**	**
Residential rental property	** 42,122	** 3,619,007	** 3,998,876	** 709,097	** 22,355	** 4,185,289	** 3,376,500
Depreciable business personal property	66,579	423,881	683,089	236,100	78,913	1,197,280	1,421,973
Depreciable business real property	10,061	1,788,796	1,924,286	137,721	3,077	236,006	238,987
Farmland	**	**	**	**	**	**	**
Other land	** 9,346	** 415,972	** 570,157	** 158,901	** 6,873	** 443,065	** 314,483
All residences	3,992	810,938	887,539	83,622	15,709	5,985,717	5,949,614
Residences	2,615	356,977	414,878	58,161	2,399	495,869	516,475
Principal residences	1,377	453,961	472,661	25,461	13,310	5,489,848	5,433,139
Other assets	1,257,261	319,628,159	337,415,519	14,177,807	537,527	25,238,335	25,560,130
Unidentifiable	580,012	114,716,243	123,930,679	5,610,095	143,521	3,222,326	2,680,908
Passthrough gains or losses	* 568,718	N/A	N/A	* 16,588,990	* 20,981	N/A	N/A

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

\*\* These values have been collapsed to protect taxpayer information.

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 pass-through 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 in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have non-deductible losses or non-taxable 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>161,712,548</b>	<b>1,983,161,589</b>	<b>1,616,923,541</b>	<b>694,456,109</b>	<b>108,530,183</b>	<b>1,267,800,389</b>	<b>826,230,272</b>	<b>839,972,111</b>
Corporate stock	62,941,670	493,799,654	352,896,190	138,992,913	47,643,373	393,774,922	218,791,153	174,521,303
U.S. Government obligations	1,074,692	15,428,337	15,453,467	-48,690	209,974	4,609,579	4,330,092	280,391
State and local government obligations	2,650,516	136,825,291	134,577,812	1,615,876	919,616	51,781,819	48,606,778	2,851,085
Other bonds, notes, and debentures	2,124,594	38,171,607	37,924,633	313,449	901,093	16,463,914	14,389,217	2,162,127
Put and call options	137,233	2,023,365	1,777,521	228,003	77,721	1,407,116	772,951	620,273
Futures contracts	41,433	1,447,756	1,400,734	61,275	19,109	819,043	560,198	270,179
Mutual funds, except tax-exempt bond funds	53,007,758	318,237,717	296,615,105	24,699,151	31,713,333	207,325,856	172,885,603	35,248,413
Tax-exempt bond mutual funds	3,900,336	32,873,258	33,195,607	-317,162	1,367,388	15,015,941	14,305,904	710,929
Partnership, S corporation, and estate or trust interests	4,241,985	111,089,015	67,293,081	42,095,973	2,716,172	90,553,127	35,800,042	53,826,239
Livestock	482,054	4,226,283	549,187	2,678,697	294,444	3,493,818	224,398	2,775,193
Timber	78,555	2,305,359	670,648	1,665,095	71,218	2,185,678	525,097	1,694,828
Involuntary conversions	**	**	**	**	**	**	**	**
Residential rental property	** 1,335,611	** 185,678,926	** 156,893,389	** 15,863,164	** 647,554	** 99,418,260	** 67,834,020	** 26,694,102
Depreciable business personal property	2,269,039	22,790,340	15,797,139	1,055,370	197,567	5,819,853	2,260,422	2,650,187
Depreciable business real property	484,373	80,874,663	63,718,401	11,786,028	288,979	48,887,398	31,105,020	16,798,525
Farmland	**	**	**	**	**	**	**	**
Other land	** 449,763	** 47,195,985	** 31,644,221	** 12,300,241	** 304,400	** 32,071,363	** 15,698,489	** 15,483,101
All residences	470,131	164,456,879	130,761,696	7,641,120	102,415	44,907,788	26,270,116	8,615,257
Residences	89,941	16,215,519	14,791,210	864,348	36,654	6,450,839	4,740,735	1,349,902
Principal residences	380,189	148,241,360	115,970,487	6,776,772	65,760	38,456,948	21,529,380	7,265,355
Other assets	4,295,320	265,471,769	222,855,719	43,247,420	2,709,096	204,197,176	139,724,851	65,609,022
Unidentifiable	2,022,512	60,265,385	52,898,989	7,000,563	1,286,222	45,067,740	32,145,921	13,705,324
Passthrough gains or losses	6,202,212	N/A	N/A	300,641,565	3,557,749	N/A	N/A	332,519,574
Capital gain distributions	13,502,761	N/A	N/A	82,936,059	13,502,761	N/A	N/A	82,936,059

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2014—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>35,233,016</b>	<b>376,565,073</b>	<b>487,193,509</b>	<b>145,516,001</b>	<b>17,949,349</b>	<b>338,796,127</b>	<b>303,499,760</b>
Corporate stock	12,831,254	79,492,300	113,463,252	35,528,390	2,467,044	20,532,431	20,641,786
U.S. Government obligations	424,744	4,140,555	4,459,864	329,081	439,974	6,678,203	6,663,511
State and local government obligations	424,766	17,457,441	18,644,678	1,235,210	1,306,133	67,586,031	67,326,357
Other bonds, notes, and debentures	806,263	10,075,617	11,913,065	1,848,678	417,238	11,632,077	11,622,351
Put and call options	49,254	275,172	666,735	392,270	10,258	341,078	337,836
Futures contracts	18,418	617,284	824,515	208,904	3,906	11,429	16,022
Mutual funds, except tax-exempt bond funds	13,208,999	104,984,660	115,395,765	10,549,261	8,085,426	5,927,200	8,333,737
Tax-exempt bond mutual funds	1,716,297	16,410,667	17,438,800	1,028,091	816,652	1,446,651	1,450,903
Partnership, S corporation, and estate or trust interests	1,230,905	15,037,493	26,402,925	11,730,266	294,908	5,498,395	5,090,114
Livestock	37,055	39,473	135,424	96,496	150,555	692,991	189,366
Timber	2,981	58,983	82,753	29,733	4,357	60,698	62,797
Involuntary conversions	**	**	**	**	**	**	**
Residential rental property	** 298,567	** 44,220,268	** 55,123,367	** 10,830,938	** 389,490	** 42,040,398	** 33,936,003
Depreciable business personal property	292,561	2,476,368	4,046,918	1,594,817	1,778,911	14,494,120	9,489,798
Depreciable business real property	111,546	19,579,663	24,597,461	5,012,497	83,848	12,407,602	8,015,919
Farmland	**	**	**	**	**	**	**
Other land	** 93,251	** 7,872,008	** 10,980,747	** 3,182,860	** 52,113	** 7,252,615	** 4,964,986
All residences	31,882	4,365,364	5,310,242	974,137	335,834	115,183,727	99,181,339
Residences	22,903	2,967,900	3,442,454	485,554	30,384	6,796,779	6,608,021
Principal residences	8,979	1,397,464	1,867,788	488,583	305,450	108,386,948	92,573,318
Other assets	983,002	39,114,982	60,851,471	22,361,602	603,222	22,159,611	22,279,397
Unidentifiable	572,019	10,346,775	16,855,528	6,704,761	164,271	4,850,870	3,897,540
Passthrough gains or losses	2,099,251	N/A	N/A	31,878,010	545,212	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\*\* These values have been collapsed to protect taxpayer information.

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 pass-through 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 in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (d) some sales may have non-deductible losses or non-taxable 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2014**

[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)
<b>All returns</b>	<b>11,163,838</b>	<b>9,125,262</b>	<b>117,858,710</b>	<b>146,585,648</b>	<b>6,583,721</b>	<b>59,255,530</b>	<b>110,319,955</b>
Adjusted gross deficit	277,902	221,161	7,610,350	8,530,186	179,710	4,283,072	11,560,395
Under \$20,000	1,094,901	885,950	15,805,796	1,969,455	573,530	4,075,699	2,618,588
\$20,000 under \$50,000	1,532,646	1,213,871	9,237,925	3,307,565	822,659	3,924,058	4,279,936
\$50,000 under \$100,000	2,701,711	2,185,614	24,026,963	9,022,118	1,528,589	11,155,099	9,316,418
\$100,000 under \$200,000	2,953,605	2,409,139	23,023,359	13,247,217	1,703,500	11,372,811	11,725,675
\$200,000 under \$500,000	1,813,805	1,520,023	21,109,696	20,360,493	1,188,900	12,728,661	16,420,083
\$500,000 under \$1,000,000	491,922	427,066	8,437,304	15,672,955	354,296	4,936,849	12,528,195
\$1,000,000 or more	297,346	262,439	8,607,316	74,475,658	232,538	6,779,281	41,870,666

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)
<b>All returns</b>	<b>21,724,203</b>	<b>20,355,217</b>	<b>126,479,532</b>	<b>839,972,111</b>	<b>7,722,112</b>	<b>35,233,016</b>	<b>145,516,001</b>
Adjusted gross deficit	540,624	449,221	2,899,594	31,967,380	289,554	1,031,533	22,947,136
Under \$20,000	2,639,712	2,475,975	8,352,109	17,120,920	740,902	2,279,732	13,141,967
\$20,000 under \$50,000	3,532,375	3,286,277	12,187,126	21,022,147	1,067,235	3,586,205	9,658,222
\$50,000 under \$100,000	5,661,040	5,296,996	27,037,809	47,918,564	1,836,737	7,291,619	14,360,375
\$100,000 under \$200,000	5,547,451	5,219,437	30,850,780	78,423,284	1,982,726	8,508,691	18,689,274
\$200,000 under \$500,000	2,785,439	2,650,777	24,286,422	110,911,444	1,192,223	6,616,704	21,639,298
\$500,000 under \$1,000,000	655,295	625,962	9,916,290	78,122,971	364,480	2,629,148	12,460,699
\$1,000,000 or more	362,266	350,573	10,949,402	454,485,402	248,257	3,289,384	32,619,029

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2014**

[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)
<b>Corporate stock</b>							
<b>All returns</b>	<b>5,842,040</b>	<b>4,652,054</b>	<b>63,524,506</b>	<b>41,696,892</b>	<b>3,389,805</b>	<b>34,842,993</b>	<b>35,617,317</b>
Adjusted gross deficit	128,794	100,258	5,687,596	2,386,156	87,867	2,682,033	2,752,481
Under \$20,000	488,101	376,261	11,003,980	1,133,844	275,068	2,179,353	1,243,893
\$20,000 under \$50,000	735,393	575,275	3,696,103	1,375,333	385,797	1,781,620	1,281,343
\$50,000 under \$100,000	1,392,883	1,104,231	10,832,998	4,394,224	770,536	5,805,698	3,808,815
\$100,000 under \$200,000	1,609,019	1,281,165	11,072,710	5,908,601	886,266	6,430,032	5,030,512
\$200,000 under \$500,000	1,052,684	852,859	11,415,357	8,179,541	669,557	8,283,964	7,072,536
\$500,000 under \$1,000,000	277,002	229,776	4,745,522	6,398,296	195,302	3,134,018	5,646,337
\$1,000,000 or more	158,164	132,230	5,070,239	11,920,898	119,413	4,546,275	8,781,400
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)
<b>Corporate stock</b>							
<b>All returns</b>	<b>6,934,139</b>	<b>5,863,126</b>	<b>50,110,416</b>	<b>174,521,303</b>	<b>3,073,042</b>	<b>12,831,254</b>	<b>35,528,390</b>
Adjusted gross deficit	151,028	122,394	1,235,253	3,240,898	77,618	326,323	2,484,375
Under \$20,000	651,654	537,176	1,830,588	2,058,868	265,148	654,251	2,521,167
\$20,000 under \$50,000	944,836	769,938	2,802,892	3,824,522	383,386	895,316	1,715,323
\$50,000 under \$100,000	1,728,895	1,446,976	8,754,283	10,037,241	751,998	2,435,923	3,817,168
\$100,000 under \$200,000	1,886,560	1,604,834	11,364,024	17,175,458	826,180	2,984,550	4,575,679
\$200,000 under \$500,000	1,115,844	975,073	11,516,866	27,017,746	521,725	2,687,604	7,274,171
\$500,000 under \$1,000,000	285,117	251,154	5,524,872	17,990,787	150,025	1,212,621	4,700,754
\$1,000,000 or more	170,205	155,581	7,081,638	93,175,783	96,962	1,634,668	8,439,754

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2014**

[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)
<b>Bonds and other securities [2]</b>							
<b>All returns</b>	<b>367,163</b>	<b>290,496</b>	<b>2,351,995</b>	<b>1,174,732</b>	<b>172,016</b>	<b>822,293</b>	<b>1,988,460</b>
Adjusted gross deficit	14,697	11,154	158,251	144,864	9,457	45,506	557,816
Under \$20,000	18,818	15,250	46,056	9,468	5,067	5,103	1,237
\$20,000 under \$50,000	34,790	28,351	218,363	25,302	17,574	84,835	35,023
\$50,000 under \$100,000	70,966	54,840	402,821	42,044	30,826	117,768	411,590
\$100,000 under \$200,000	85,002	65,602	706,760	183,022	39,944	188,661	122,140
\$200,000 under \$500,000	78,695	64,989	339,431	194,147	35,602	157,062	353,020
\$500,000 under \$1,000,000	30,335	23,421	232,955	94,265	14,595	83,316	89,024
\$1,000,000 or more	33,860	26,889	247,359	481,620	18,950	140,043	418,610

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)
<b>Bonds and other securities [2]</b>							
<b>All returns</b>	<b>1,164,524</b>	<b>1,010,489</b>	<b>4,194,028</b>	<b>5,293,604</b>	<b>381,613</b>	<b>1,655,774</b>	<b>3,412,969</b>
Adjusted gross deficit	27,688	24,593	101,439	210,528	10,885	44,835	159,075
Under \$20,000	90,202	69,757	142,142	75,112	27,775	40,741	140,703
\$20,000 under \$50,000	127,737	103,655	359,625	171,879	40,219	317,174	191,428
\$50,000 under \$100,000	256,071	220,769	738,979	345,428	80,041	261,883	508,488
\$100,000 under \$200,000	308,426	273,608	1,067,564	586,274	92,148	331,285	316,282
\$200,000 under \$500,000	208,814	186,918	796,434	827,762	75,897	322,459	918,247
\$500,000 under \$1,000,000	79,330	69,843	471,028	740,630	27,701	131,861	244,063
\$1,000,000 or more	66,255	61,347	516,817	2,335,990	26,947	205,535	934,682

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

[2] Bonds and other securities include 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2014**

[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)
<b>All returns</b>	<b>163,854</b>	<b>127,278</b>	<b>180,066</b>	<b>2,854,895</b>	<b>43,501</b>	<b>48,871</b>	<b>843,305</b>
Adjusted gross deficit	9,210	5,614	8,427	213,951	4,159	4,297	231,165
Under \$20,000	15,306	12,849	14,522	58,824	* 2,456	* 2,883	* 120,498
\$20,000 under \$50,000	26,706	20,122	28,311	181,924	8,386	8,895	92,667
\$50,000 under \$100,000	35,364	27,260	35,138	374,765	8,697	9,307	72,720
\$100,000 under \$200,000	42,503	34,556	56,656	576,857	9,458	10,578	108,813
\$200,000 under \$500,000	23,530	17,629	23,880	448,596	7,726	9,090	114,621
\$500,000 under \$1,000,000	6,383	5,949	7,994	178,456	* 657	* 984	* 25,536
\$1,000,000 or more	4,852	3,299	5,137	821,523	1,962	2,836	77,286

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)
<b>All returns</b>	<b>1,447,444</b>	<b>1,132,850</b>	<b>1,517,474</b>	<b>58,800,799</b>	<b>409,589</b>	<b>477,924</b>	<b>18,997,963</b>
Adjusted gross deficit	95,989	47,512	66,492	3,134,868	57,937	78,431	5,961,043
Under \$20,000	119,763	90,663	107,198	1,498,449	37,688	44,432	1,129,745
\$20,000 under \$50,000	219,768	177,788	220,730	2,168,250	49,473	53,370	1,223,786
\$50,000 under \$100,000	362,618	281,501	364,626	5,865,506	99,571	113,486	2,041,871
\$100,000 under \$200,000	368,470	300,238	416,301	11,025,803	96,423	111,807	3,831,164
\$200,000 under \$500,000	197,342	165,629	240,757	14,428,116	47,563	52,900	2,189,697
\$500,000 under \$1,000,000	54,107	45,164	62,298	8,007,418	13,489	14,358	951,256
\$1,000,000 or more	29,387	24,355	39,072	12,672,389	7,446	9,141	1,669,402

\* 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2014**

[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)
<b>All returns</b>	<b>7,522,518</b>	<b>5,999,571</b>	<b>51,802,143</b>	<b>100,859,129</b>	<b>4,336,605</b>	<b>23,541,373</b>	<b>71,870,874</b>
Adjusted gross deficit	207,595	161,556	1,756,076	5,785,215	128,236	1,551,236	8,018,933
Under \$20,000	738,196	586,472	4,741,239	767,319	370,725	1,888,361	1,252,960
\$20,000 under \$50,000	1,010,716	782,664	5,295,148	1,725,006	530,000	2,048,708	2,870,903
\$50,000 under \$100,000	1,758,100	1,396,122	12,756,006	4,211,086	990,488	5,222,325	5,023,293
\$100,000 under \$200,000	1,914,010	1,517,956	11,187,233	6,578,738	1,084,826	4,743,541	6,464,210
\$200,000 under \$500,000	1,242,678	1,000,777	9,331,028	11,538,209	779,340	4,278,546	8,879,907
\$500,000 under \$1,000,000	385,184	323,544	3,450,834	9,001,939	259,859	1,718,531	6,767,298
\$1,000,000 or more	266,039	230,479	3,284,580	61,251,617	193,132	2,090,126	32,593,370

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)
<b>All returns</b>	<b>18,571,111</b>	<b>17,601,580</b>	<b>70,657,614</b>	<b>601,356,405</b>	<b>5,327,789</b>	<b>20,268,064</b>	<b>87,576,679</b>
Adjusted gross deficit	427,091	369,974	1,496,410	25,381,086	194,966	581,943	14,342,644
Under \$20,000	2,246,758	2,137,928	6,272,181	13,488,491	496,814	1,540,308	9,350,352
\$20,000 under \$50,000	2,975,730	2,808,090	8,803,878	14,857,496	723,483	2,320,346	6,527,684
\$50,000 under \$100,000	4,803,537	4,551,641	17,179,921	31,670,388	1,197,903	4,480,328	7,992,849
\$100,000 under \$200,000	4,723,852	4,493,338	18,002,891	49,635,749	1,354,366	5,081,049	9,966,149
\$200,000 under \$500,000	2,429,295	2,319,741	11,732,365	68,637,820	852,743	3,553,742	11,257,184
\$500,000 under \$1,000,000	613,252	582,450	3,858,093	51,384,135	289,867	1,270,308	6,564,626
\$1,000,000 or more	351,597	338,417	3,311,875	346,301,240	217,647	1,440,040	21,575,191

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

[2] Other asset types include 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3A. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>117,858,710</b>	<b>2,331,014,707</b>	<b>2,268,508,184</b>	<b>146,585,648</b>	<b>59,255,530</b>	<b>1,224,980,270</b>	<b>1,323,099,948</b>	<b>110,319,955</b>
January	9,711,066	167,211,924	161,457,030	6,908,029	4,390,248	53,312,334	57,156,144	4,137,077
February	9,208,831	85,671,263	80,024,596	6,169,341	4,267,413	44,769,187	47,383,403	3,658,097
March	9,199,556	115,213,983	110,488,868	6,086,919	3,893,414	39,138,103	41,563,509	3,193,656
April	8,911,350	111,966,204	108,750,802	4,771,234	3,990,832	42,748,955	45,953,083	4,084,031
May	7,946,394	88,477,899	85,466,918	4,933,448	3,480,887	31,236,640	33,691,079	3,266,091
June	8,955,556	108,376,131	106,084,691	5,073,035	2,915,479	29,472,902	31,133,074	2,434,271
July	9,380,108	97,801,601	95,714,357	5,031,195	3,236,443	44,540,806	46,347,314	2,746,250
August	8,656,407	76,405,301	73,286,966	4,353,712	3,953,513	33,613,351	35,633,805	2,924,632
September	8,028,001	87,239,384	84,996,732	4,700,587	4,183,079	57,228,123	60,681,308	3,228,497
October	9,867,059	96,961,466	93,030,532	5,404,009	7,980,923	68,288,825	75,430,164	7,785,480
November	7,754,628	83,132,716	81,276,798	5,683,232	4,382,679	41,646,610	45,477,552	4,453,413
December	8,316,988	641,243,156	641,630,939	11,523,539	8,440,387	274,403,575	296,830,235	20,539,988
Not determinable	11,922,765	571,313,679	546,298,956	75,947,368	4,140,233	464,580,858	505,819,279	47,868,474
<b>Long-term transactions</b>								
<b>Total</b>	<b>126,479,532</b>	<b>1,606,596,517</b>	<b>1,129,730,032</b>	<b>839,972,111</b>	<b>35,233,016</b>	<b>376,565,073</b>	<b>487,193,509</b>	<b>145,516,001</b>
January	9,652,149	102,484,792	71,211,011	29,150,399	2,716,574	24,940,418	30,981,682	6,036,273
February	7,706,650	91,211,392	60,790,786	27,541,547	2,467,201	21,713,690	27,264,218	5,577,343
March	7,372,188	89,823,110	61,210,093	24,151,107	2,173,803	20,917,408	25,742,861	4,935,395
April	8,645,880	102,402,207	75,912,676	22,872,516	2,255,284	25,497,663	30,516,399	4,962,732
May	7,250,952	100,526,345	70,983,790	24,510,204	2,126,931	24,753,074	30,579,349	5,899,194
June	8,963,370	111,625,765	81,982,123	25,533,303	1,983,991	26,289,745	31,892,353	5,646,763
July	9,811,875	121,297,033	85,387,694	30,187,821	1,842,687	19,526,305	23,174,018	3,724,807
August	8,631,973	109,509,356	80,364,319	24,263,888	1,991,429	20,709,330	24,520,660	3,759,219
September	9,077,462	98,851,784	72,291,452	22,123,159	2,411,855	21,452,203	27,007,370	5,675,690
October	10,366,926	125,653,236	95,078,567	26,326,313	3,499,447	29,918,906	39,139,980	9,251,718
November	7,261,185	96,355,010	65,765,098	26,374,923	2,231,038	21,595,018	26,634,505	6,451,194
December	10,158,253	239,093,479	160,806,069	69,832,554	5,995,015	76,554,293	110,712,659	34,197,312
Not determinable	21,580,670	217,763,007	147,946,354	487,104,377	3,537,761	42,697,020	59,027,454	49,398,361

[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 in which 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 2013–2015, October 2021.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3B. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>63,524,506</b>	<b>826,148,969</b>	<b>793,618,121</b>	<b>41,696,892</b>	<b>34,842,993</b>	<b>494,201,270</b>	<b>526,586,792</b>	<b>35,617,317</b>
January	5,438,293	56,255,856	52,671,695	4,316,731	2,400,358	35,257,975	37,132,307	2,178,027
February	5,546,361	48,471,725	45,138,158	3,776,016	2,497,820	21,566,058	22,445,322	1,863,859
March	5,226,360	64,853,519	61,655,461	3,786,767	2,323,188	21,858,973	23,152,862	2,030,359
April	4,391,867	46,679,517	44,238,295	2,814,998	2,520,492	24,875,654	26,728,964	2,565,702
May	3,989,351	36,703,014	34,686,107	3,002,165	2,239,260	17,827,572	18,814,309	1,742,490
June	4,904,520	47,132,732	44,919,115	2,935,005	1,951,298	16,127,989	16,563,418	1,189,544
July	4,713,623	47,116,018	44,718,700	2,863,756	2,135,235	31,521,192	32,105,934	1,500,540
August	4,194,144	42,281,155	40,106,185	2,454,647	2,485,352	18,126,074	18,643,579	1,423,162
September	4,047,625	49,242,501	46,817,448	2,891,972	2,570,187	34,260,748	36,519,056	1,805,108
October	4,618,796	52,010,247	49,950,120	2,952,672	4,548,519	28,754,942	32,624,590	4,083,097
November	4,160,665	47,129,038	44,510,366	2,942,420	2,660,461	19,621,625	21,428,460	2,507,261
December	4,058,181	108,791,409	106,063,665	4,069,218	4,840,109	74,229,095	83,914,554	9,558,387
Not determinable	8,234,719	179,482,236	178,142,807	2,890,527	1,670,714	150,173,373	156,513,436	3,169,780
<b>Long-term transactions</b>								
<b>Total</b>	<b>50,110,416</b>	<b>414,307,354</b>	<b>239,432,939</b>	<b>174,521,303</b>	<b>12,831,254</b>	<b>79,492,300</b>	<b>113,463,252</b>	<b>35,528,390</b>
January	4,426,054	32,035,834	17,320,389	14,683,021	886,336	4,810,409	6,519,543	1,704,710
February	4,058,260	25,396,476	14,189,440	11,274,546	942,101	4,722,379	6,548,618	1,830,936
March	3,422,973	25,013,495	13,915,532	11,222,601	816,121	4,027,815	5,359,830	1,319,650
April	4,128,149	25,432,024	15,637,829	10,239,950	824,409	4,089,881	5,679,513	1,595,223
May	3,698,167	26,292,752	13,449,813	12,340,644	899,258	3,858,271	5,213,176	1,366,807
June	4,275,233	26,781,274	16,528,313	10,040,978	848,412	5,302,394	7,042,468	1,719,767
July	5,003,296	32,072,779	16,713,413	14,991,011	708,908	3,423,190	4,657,656	1,270,967
August	3,864,640	25,713,855	14,586,421	11,064,121	838,230	3,492,834	4,711,288	1,276,177
September	4,000,828	25,540,378	15,634,365	9,629,612	777,637	3,609,398	5,015,854	1,478,377
October	4,709,617	31,771,979	17,456,865	14,289,407	1,355,678	6,827,475	10,092,112	3,268,840
November	3,472,197	28,883,167	15,589,589	13,291,876	978,095	5,170,036	7,653,089	3,743,689
December	4,273,749	59,557,725	39,322,768	20,416,319	2,686,073	19,620,650	31,107,764	11,564,428
Not determinable	777,256	49,815,615	29,088,202	21,037,216	269,997	10,537,569	13,862,339	3,388,818

[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 in which 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 2013–2015, October 2021.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3C. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>2,351,995</b>	<b>167,809,691</b>	<b>166,980,787</b>	<b>1,174,732</b>	<b>822,293</b>	<b>63,453,227</b>	<b>65,342,874</b>	<b>1,988,460</b>
January	166,569	63,961,548	63,872,262	90,334	74,105	2,007,105	2,062,089	55,031
February	227,511	5,893,358	5,804,804	92,129	105,608	8,246,749	8,670,653	426,173
March	213,330	6,687,118	6,465,764	236,989	113,892	1,516,079	1,572,753	57,101
April	185,185	9,431,548	9,348,406	88,336	50,490	2,154,309	2,188,969	34,358
May	196,872	11,760,847	11,729,943	105,028	47,367	2,534,487	2,581,626	47,237
June	163,535	18,944,501	18,762,308	169,345	46,282	3,855,496	3,931,103	75,673
July	199,553	9,393,553	9,365,808	69,088	49,611	1,890,576	1,934,209	52,992
August	188,360	6,637,644	6,601,755	44,369	38,995	1,332,800	1,379,897	47,453
September	255,496	9,100,535	9,053,088	53,821	81,916	9,468,046	9,500,146	121,770
October	204,800	8,682,057	8,669,623	90,891	68,066	8,400,681	8,537,325	135,928
November	149,791	4,908,371	4,971,656	30,345	51,721	1,466,707	1,552,643	86,108
December	159,386	11,513,969	11,457,693	85,499	82,694	3,069,501	3,503,322	432,542
Not determinable	41,607	894,642	877,677	18,556	11,545	17,510,691	17,928,141	416,094
<b>Long-term transactions</b>								
<b>Total</b>	<b>4,194,028</b>	<b>158,751,623</b>	<b>152,938,305</b>	<b>5,293,604</b>	<b>1,655,774</b>	<b>31,673,613</b>	<b>35,017,607</b>	<b>3,412,969</b>
January	285,648	11,748,544	11,296,664	462,193	118,227	2,313,877	2,491,413	177,805
February	306,299	11,866,132	11,565,755	255,384	160,453	2,218,457	2,436,060	217,731
March	318,966	11,523,205	11,147,855	373,967	141,633	2,979,532	3,207,522	230,646
April	344,167	12,096,733	11,489,298	424,777	131,603	3,123,111	3,247,040	124,767
May	304,677	13,278,054	12,270,139	654,108	105,354	2,421,531	2,688,576	269,780
June	312,301	13,960,016	13,573,457	516,680	101,568	2,638,913	2,790,139	149,314
July	402,923	16,450,888	16,022,041	428,715	130,394	2,895,633	3,150,891	266,995
August	356,800	15,166,080	14,667,794	518,325	119,054	2,017,506	2,136,741	119,712
September	374,788	10,627,237	10,251,761	360,496	244,905	2,127,643	2,272,219	158,031
October	373,473	12,156,355	11,822,000	335,205	128,924	2,927,988	3,209,300	281,611
November	310,830	10,642,499	10,291,336	287,826	124,408	2,264,367	2,432,424	174,039
December	418,140	15,427,913	14,896,808	511,002	132,493	3,256,587	3,940,249	712,781
Not determinable	85,016	3,807,965	3,643,395	164,925	16,757	488,468	1,015,034	529,757

[1] Bonds and other securities include 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 in which 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 2013–2015, October 2021.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3D. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>180,066</b>	<b>24,294,660</b>	<b>20,298,258</b>	<b>2,854,895</b>	<b>48,871</b>	<b>5,823,742</b>	<b>6,508,078</b>	<b>843,305</b>
January	21,135	2,493,463	2,007,469	145,581	5,455	435,431	540,923	106,424
February	15,341	1,979,659	1,376,630	638,839	3,378	144,561	159,434	15,867
March	9,734	1,492,989	1,299,279	172,523	1,531	227,625	258,626	31,002
April	15,019	3,992,293	3,687,341	258,185	4,737	878,678	966,237	87,559
May	14,181	1,799,675	1,551,048	202,184	4,232	392,926	448,693	57,591
June	14,257	2,149,199	1,835,779	196,120	2,198	222,333	249,513	27,934
July	14,946	1,652,785	1,411,586	255,433	5,780	815,923	853,055	46,126
August	17,261	1,554,704	1,248,280	192,538	* 1,336	* 19,787	* 39,495	* 19,708
September	14,059	1,734,176	1,339,963	199,964	3,871	433,471	510,400	88,171
October	12,004	2,726,616	2,227,826	173,556	5,134	755,194	791,349	40,437
November	11,877	1,077,459	957,142	108,206	2,661	635,783	645,347	10,726
December	16,356	1,453,869	1,253,609	226,075	4,649	490,143	628,573	141,234
Not determinable	3,894	187,773	102,305	85,689	3,907	371,887	416,433	170,526
<b>Long-term transactions</b>								
<b>Total</b>	<b>1,517,474</b>	<b>240,320,066</b>	<b>160,914,942</b>	<b>58,800,799</b>	<b>477,924</b>	<b>71,645,085</b>	<b>90,646,603</b>	<b>18,997,963</b>
January	149,212	14,873,024	10,482,560	3,507,231	41,453	4,434,056	6,010,255	1,576,765
February	84,341	17,491,411	10,883,814	5,751,640	36,930	5,023,436	6,606,963	1,598,593
March	101,607	16,053,827	10,255,829	3,751,316	27,773	4,497,564	6,058,570	1,667,586
April	123,164	23,341,827	16,388,140	4,675,901	39,451	8,282,522	10,070,602	1,761,806
May	122,096	19,103,232	13,205,531	4,412,798	49,142	9,746,319	12,037,537	2,258,457
June	127,846	19,130,218	13,617,981	4,765,463	47,327	7,623,090	9,324,199	1,723,723
July	135,728	23,017,847	15,598,856	5,113,576	46,023	4,995,591	5,924,095	938,661
August	155,205	24,119,397	16,607,564	6,199,807	38,173	6,781,562	8,170,634	1,292,188
September	126,650	17,971,049	12,207,800	4,500,942	30,317	4,708,560	5,915,414	1,235,724
October	114,351	20,805,749	14,271,330	4,642,403	35,760	4,840,320	6,711,768	1,879,431
November	98,060	13,513,442	9,457,123	2,914,344	27,949	2,926,402	3,706,935	788,671
December	151,124	27,116,474	15,575,682	7,063,051	53,015	7,684,629	9,914,229	2,176,792
Not determinable	28,090	3,782,570	2,362,731	1,502,328	4,613	101,034	195,401	99,567

\* 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 in which 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 2013–2015, October 2021.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3E. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>51,802,143</b>	<b>1,312,761,387</b>	<b>1,287,611,018</b>	<b>100,859,129</b>	<b>23,541,373</b>	<b>661,502,031</b>	<b>724,662,204</b>	<b>71,870,874</b>
January	4,085,068	44,501,058	42,905,604	2,355,383	1,910,330	15,611,824	17,420,825	1,797,596
February	3,419,618	29,326,520	27,705,004	1,662,357	1,660,607	14,811,819	16,107,994	1,352,198
March	3,750,131	42,180,357	41,068,363	1,890,639	1,454,804	15,535,427	16,579,267	1,075,193
April	4,319,279	51,862,846	51,476,759	1,609,715	1,415,112	14,840,314	16,068,913	1,396,412
May	3,745,990	38,214,362	37,499,820	1,624,071	1,190,028	10,481,656	11,846,451	1,418,772
June	3,873,244	40,149,699	40,567,488	1,772,565	915,700	9,267,085	10,389,040	1,141,120
July	4,451,985	39,639,245	40,218,264	1,842,917	1,045,817	10,313,115	11,454,116	1,146,591
August	4,256,643	25,931,797	25,330,745	1,662,158	1,427,830	14,134,689	15,570,835	1,434,309
September	3,710,820	27,162,172	27,786,233	1,554,831	1,527,105	13,065,857	14,151,706	1,213,449
October	5,031,459	33,542,546	32,182,963	2,186,890	3,359,204	30,378,008	33,476,900	3,526,018
November	3,432,295	30,017,848	30,837,634	2,602,262	1,667,836	19,922,496	21,851,103	1,849,318
December	4,083,064	519,483,909	522,855,972	7,142,747	3,512,934	196,614,836	208,783,786	10,407,824
Not determinable	3,642,544	390,749,027	367,176,167	72,952,596	2,454,067	296,524,906	330,961,269	44,112,074
<b>Long-term transactions</b>								
<b>Total</b>	<b>70,657,614</b>	<b>793,217,474</b>	<b>576,443,845</b>	<b>601,356,405</b>	<b>20,268,064</b>	<b>193,754,075</b>	<b>248,066,046</b>	<b>87,576,679</b>
January	4,791,235	43,827,390	32,111,397	10,497,954	1,670,559	13,382,076	15,960,470	2,576,993
February	3,257,751	36,457,374	24,151,776	10,259,976	1,327,717	9,749,419	11,672,576	1,930,083
March	3,528,643	37,232,582	25,890,878	8,803,223	1,188,276	9,412,497	11,116,939	1,717,513
April	4,050,400	41,531,623	32,397,409	7,531,888	1,259,821	10,002,148	11,519,244	1,480,936
May	3,126,012	41,852,306	32,058,306	7,102,655	1,073,177	8,726,953	10,640,061	2,004,151
June	4,247,991	51,754,256	38,262,372	10,210,181	986,684	10,725,348	12,735,547	2,053,960
July	4,269,929	49,755,519	37,053,384	9,654,519	957,363	8,211,892	9,441,377	1,248,184
August	4,255,327	44,510,025	34,502,540	6,481,635	995,973	8,417,428	9,501,996	1,071,141
September	4,575,197	44,713,120	34,197,527	7,632,108	1,358,996	11,006,603	13,803,882	2,803,557
October	5,169,485	60,919,153	51,528,372	7,059,298	1,979,086	15,323,122	19,126,800	3,821,836
November	3,380,097	43,315,902	30,427,049	9,880,877	1,100,585	11,234,213	12,842,057	1,744,794
December	5,315,240	136,991,367	91,010,810	41,842,183	3,123,434	45,992,426	65,750,417	19,743,311
Not determinable	20,690,308	160,356,858	112,852,026	464,399,907	3,246,394	31,569,950	43,954,680	45,380,219

[1] Other asset types include 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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4A. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>117,858,710</b>	<b>2,331,014,707</b>	<b>2,268,508,184</b>	<b>146,585,648</b>	<b>59,255,530</b>	<b>1,224,980,270</b>	<b>1,323,099,948</b>	<b>110,319,955</b>
Under 1 month	32,003,615	593,575,481	589,757,233	19,763,568	15,523,375	199,549,698	204,947,698	14,252,550
1 month under 2 months	8,594,167	71,054,762	67,608,847	4,015,439	5,873,206	43,635,207	48,269,940	4,662,087
2 months under 3 months	6,962,406	50,246,960	47,215,013	3,348,874	4,623,733	33,026,844	36,951,203	3,967,463
3 months under 4 months	6,306,145	56,854,597	53,618,270	3,285,017	3,942,832	53,594,605	59,027,525	4,446,748
4 months under 5 months	5,654,914	32,351,623	29,738,911	2,867,376	3,186,232	23,074,169	25,900,386	2,832,847
5 months under 6 months	5,227,951	39,403,293	36,808,535	2,949,931	2,621,067	16,671,837	18,915,663	2,308,508
6 months under 7 months	5,380,593	39,337,346	36,446,193	3,015,904	2,566,334	17,243,995	19,536,384	2,325,652
7 months under 8 months	5,321,478	27,687,713	25,176,230	2,669,633	2,415,505	14,239,065	15,963,559	1,729,084
8 months under 9 months	4,668,823	23,909,593	21,661,564	2,321,584	2,069,773	16,882,999	19,221,971	2,335,619
9 months under 10 months	4,630,978	26,936,450	24,160,389	2,558,500	2,027,028	16,177,334	18,410,776	2,315,923
10 months under 11 months	4,437,878	23,909,365	21,252,803	2,370,126	1,958,178	13,702,640	15,767,912	2,045,599
11 months under 12 months	4,550,810	22,792,127	20,334,552	2,622,729	1,875,591	18,633,577	20,914,601	2,196,509
1 year or more [2]	1,345,429	349,776,860	346,000,757	4,245,709	583,313	53,598,015	56,179,421	2,475,878
Period not determinable	22,773,522	973,178,537	948,728,887	90,551,259	9,989,366	704,950,285	763,092,910	62,425,489
<b>Long-term transactions</b>								
<b>Total</b>	<b>126,479,532</b>	<b>1,606,596,517</b>	<b>1,129,730,032</b>	<b>839,972,111</b>	<b>35,233,016</b>	<b>376,565,073</b>	<b>487,193,509</b>	<b>145,516,001</b>
Under 18 months [3]	24,424,964	157,230,669	131,988,407	25,135,666	8,870,630	58,348,405	66,018,156	7,777,088
18 months under 2 years	14,936,851	87,139,859	69,196,511	17,432,870	5,284,288	36,112,301	40,913,323	4,815,975
2 years under 3 years	18,502,202	131,307,701	103,894,021	26,547,054	4,857,722	36,217,161	43,154,627	7,114,929
3 years under 4 years	10,190,390	93,453,379	74,787,163	17,639,336	2,619,676	22,678,964	29,759,771	7,086,794
4 years under 5 years	6,233,624	84,804,763	64,543,314	17,763,248	1,205,488	14,911,761	19,647,204	4,775,155
5 years under 10 years	11,276,972	220,593,691	164,067,711	49,530,922	2,784,384	47,294,795	69,458,620	22,307,586
10 years under 15 years	2,525,626	101,664,903	65,479,283	25,148,127	785,142	13,143,693	19,593,731	6,473,131
15 years under 20 years	956,333	47,867,047	24,462,065	15,105,220	254,493	3,049,861	5,009,500	1,961,649
20 years or more	1,026,841	99,730,895	37,431,866	40,928,986	117,389	3,024,353	4,254,782	1,255,464
Period not determinable	36,405,730	582,803,608	393,879,692	604,740,682	8,453,804	141,783,779	189,383,793	81,948,230

[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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases where taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4B. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>63,524,506</b>	<b>826,148,969</b>	<b>793,618,121</b>	<b>41,696,892</b>	<b>34,842,993</b>	<b>494,201,270</b>	<b>526,586,792</b>	<b>35,617,317</b>
Under 1 month	18,155,642	326,050,771	315,744,266	13,113,974	9,171,232	145,499,582	145,867,437	8,462,620
1 month under 2 months	4,623,250	33,284,738	31,370,446	2,355,315	3,760,972	22,594,193	25,348,567	2,784,277
2 months under 3 months	3,765,580	22,844,054	21,006,301	2,034,437	3,111,071	14,936,169	17,231,077	2,339,890
3 months under 4 months	3,260,452	22,769,995	20,689,490	2,058,210	2,521,228	24,322,613	27,516,422	2,234,650
4 months under 5 months	2,950,909	14,967,157	13,464,260	1,698,618	2,128,630	11,152,762	12,816,352	1,675,700
5 months under 6 months	2,681,564	13,229,609	11,727,848	1,677,996	1,722,279	7,415,336	8,645,747	1,301,906
6 months under 7 months	2,638,322	12,184,063	10,795,830	1,454,359	1,701,770	6,730,105	7,948,888	1,214,477
7 months under 8 months	2,739,427	11,586,416	10,206,202	1,504,513	1,540,882	6,039,859	7,093,353	1,043,580
8 months under 9 months	2,363,477	9,948,866	8,652,260	1,324,229	1,276,297	5,950,376	6,958,877	997,769
9 months under 10 months	2,283,865	9,807,386	8,310,432	1,479,782	1,169,548	4,547,443	5,515,901	1,046,656
10 months under 11 months	2,198,609	8,383,042	7,003,083	1,417,915	1,050,572	4,421,403	5,471,842	1,032,741
11 months under 12 months	2,245,995	8,484,826	7,208,755	1,377,717	902,963	6,035,127	7,140,710	1,102,599
1 year or more [2]	516,079	5,429,732	4,859,561	623,794	270,359	4,664,625	5,217,135	503,356
Period not determinable	13,101,335	327,178,314	322,579,387	9,576,033	4,515,191	229,891,677	243,814,484	9,877,097
<b>Long-term transactions</b>								
<b>Total</b>	<b>50,110,416</b>	<b>414,307,354</b>	<b>239,432,939</b>	<b>174,521,303</b>	<b>12,831,254</b>	<b>79,492,300</b>	<b>113,463,252</b>	<b>35,528,390</b>
Under 18 months [3]	13,083,364	56,804,077	42,572,563	14,398,621	3,976,368	15,609,672	18,965,251	3,362,784
18 months under 2 years	8,073,344	34,385,683	24,200,441	10,346,493	1,812,292	7,582,852	9,557,226	1,981,080
2 years under 3 years	9,305,678	41,383,366	26,081,347	15,591,782	1,735,151	7,823,122	10,526,149	2,849,479
3 years under 4 years	4,502,312	24,087,582	15,133,041	9,121,411	1,072,864	3,775,719	6,840,366	3,135,662
4 years under 5 years	2,486,910	17,134,448	8,289,736	8,905,057	449,665	1,771,933	2,981,762	1,232,046
5 years under 10 years	4,125,372	42,146,297	19,219,494	21,025,183	1,158,433	5,302,854	10,625,163	5,432,899
10 years under 15 years	1,020,998	13,046,622	4,885,161	7,640,855	441,212	2,288,805	4,702,566	2,415,333
15 years under 20 years	389,386	6,321,008	1,339,661	4,803,075	118,024	702,975	1,387,296	686,139
20 years or more	324,843	16,390,726	1,805,405	14,649,798	42,884	545,134	903,194	358,323
Period not determinable	6,798,209	162,607,544	95,906,090	68,039,027	2,024,362	34,089,234	46,974,276	14,074,644

[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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4C. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>2,351,995</b>	<b>167,809,691</b>	<b>166,980,787</b>	<b>1,174,732</b>	<b>822,293</b>	<b>63,453,227</b>	<b>65,342,874</b>	<b>1,988,460</b>
Under 1 month	661,634	79,382,529	79,254,685	154,000	81,277	10,749,578	10,805,319	143,739
1 month under 2 months	115,542	10,100,206	10,066,399	51,507	52,035	2,255,460	2,298,972	44,024
2 months under 3 months	113,755	10,045,242	10,053,092	67,971	54,433	3,513,685	3,568,714	56,081
3 months under 4 months	137,553	16,551,759	16,410,200	145,441	73,695	15,558,234	16,060,032	510,736
4 months under 5 months	144,819	4,852,959	4,751,387	130,616	57,849	1,881,729	1,956,778	74,598
5 months under 6 months	108,489	10,814,765	10,714,027	101,721	45,250	1,253,409	1,335,270	81,025
6 months under 7 months	151,782	12,192,725	12,094,898	97,486	57,251	1,850,901	1,916,524	65,195
7 months under 8 months	115,881	3,744,201	3,689,231	59,953	62,448	1,213,049	1,259,775	49,855
8 months under 9 months	108,296	3,180,029	3,119,045	69,877	52,951	1,212,419	1,267,226	55,809
9 months under 10 months	96,036	3,361,781	3,288,326	73,453	63,681	2,200,154	2,363,214	163,011
10 months under 11 months	89,363	3,900,522	3,859,643	40,593	69,687	1,268,225	1,375,363	107,414
11 months under 12 months	100,737	3,166,459	3,123,612	43,034	78,095	1,415,049	1,508,803	93,286
1 year or more [3]	21,980	1,275,937	1,260,776	14,749	17,708	435,863	458,438	22,605
Period not determinable	386,131	5,240,578	5,295,465	124,328	55,932	18,645,472	19,168,447	521,081
<b>Long-term transactions</b>								
<b>Total</b>	<b>4,194,028</b>	<b>158,751,623</b>	<b>152,938,305</b>	<b>5,293,604</b>	<b>1,655,774</b>	<b>31,673,613</b>	<b>35,017,607</b>	<b>3,412,969</b>
Under 18 months [4]	560,859	20,077,689	19,426,448	587,766	423,045	7,882,806	8,335,113	467,885
18 months under 2 years	344,690	13,069,903	12,735,125	345,361	392,480	7,309,857	7,754,471	449,478
2 years under 3 years	620,584	24,630,011	24,154,639	614,196	320,019	5,227,147	5,666,724	453,124
3 years under 4 years	445,667	19,151,144	18,561,560	593,507	124,761	2,458,188	2,736,961	289,672
4 years under 5 years	389,471	16,951,040	16,381,944	551,465	71,650	1,915,175	2,112,501	201,843
5 years under 10 years	1,092,508	44,935,685	43,872,617	1,003,593	165,255	3,485,406	3,979,068	492,352
10 years under 15 years	170,170	4,729,880	4,514,603	165,203	58,280	756,895	845,682	88,841
15 years under 20 years	42,865	1,309,993	636,023	357,358	11,388	102,299	123,425	21,128
20 years or more	28,945	863,388	565,506	126,976	2,875	68,194	68,786	6,648
Period not determinable	498,270	13,032,889	12,089,840	948,179	86,021	2,467,647	3,394,877	941,998

[1] Bonds and other securities include 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4D. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>180,066</b>	<b>24,294,660</b>	<b>20,298,258</b>	<b>2,854,895</b>	<b>48,871</b>	<b>5,823,742</b>	<b>6,508,078</b>	<b>843,305</b>
Under 1 month	27,679	3,644,458	3,196,600	239,054	4,263	516,168	549,562	33,395
1 month under 2 months	13,292	748,551	627,630	120,967	* 1,310	* 64,985	* 69,833	* 4,847
2 months under 3 months	15,715	1,150,009	944,274	139,281	1,585	463,098	477,649	14,913
3 months under 4 months	16,330	1,289,363	1,072,535	197,971	* 2,166	* 148,079	* 169,851	* 21,884
4 months under 5 months	11,783	988,271	866,956	99,039	* 2,725	* 374,585	* 393,964	* 20,993
5 months under 6 months	11,236	2,337,784	2,153,833	193,105	* 2,733	* 162,041	* 204,441	* 43,705
6 months under 7 months	10,554	2,114,599	1,590,016	509,520	3,202	679,921	769,759	100,249
7 months under 8 months	13,618	1,988,800	1,739,676	227,302	3,979	464,278	500,112	45,909
8 months under 9 months	11,419	2,000,521	1,739,986	233,688	2,334	242,284	268,023	27,619
9 months under 10 months	9,654	1,293,101	987,827	85,257	5,026	677,143	734,804	59,040
10 months under 11 months	9,170	2,142,443	1,633,322	118,514	* 4,036	* 157,459	* 176,496	* 20,835
11 months under 12 months	8,030	1,220,935	1,056,916	172,518	3,819	700,077	805,850	105,399
1 year or more [3]	10,149	1,301,006	1,043,855	255,210	5,277	599,791	682,519	82,529
Period not determinable	11,437	2,074,820	1,644,833	263,468	6,415	573,832	705,215	261,988
<b>Long-term transactions</b>								
<b>Total</b>	<b>1,517,474</b>	<b>240,320,066</b>	<b>160,914,942</b>	<b>58,800,799</b>	<b>477,924</b>	<b>71,645,085</b>	<b>90,646,603</b>	<b>18,997,963</b>
Under 18 months [4]	60,071	9,096,212	7,496,116	1,278,287	22,509	2,949,176	3,464,601	530,414
18 months under 2 years	40,228	5,750,032	4,702,098	838,656	15,373	1,593,521	1,887,180	260,831
2 years under 3 years	108,286	17,768,122	13,706,137	3,151,356	37,997	7,266,080	8,153,672	893,915
3 years under 4 years	90,365	13,643,306	11,447,083	1,833,958	34,528	6,600,097	8,239,598	1,537,229
4 years under 5 years	82,853	15,801,236	12,909,402	2,034,490	33,766	6,404,162	7,824,724	1,429,781
5 years under 10 years	291,399	46,049,515	36,234,847	8,540,776	174,435	26,161,544	35,025,751	8,894,943
10 years under 15 years	225,376	40,494,845	25,939,834	9,089,291	47,522	7,801,701	10,252,450	2,447,529
15 years under 20 years	123,121	18,865,259	10,528,319	5,686,220	22,063	1,758,639	2,266,927	509,091
20 years or more	290,297	37,062,234	16,170,389	14,669,939	17,629	1,278,900	1,550,211	284,658
Period not determinable	205,478	35,789,305	21,780,718	11,677,826	72,102	9,831,264	11,981,490	2,209,573

\* 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4E. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2014**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>51,802,143</b>	<b>1,312,761,387</b>	<b>1,287,611,018</b>	<b>100,859,129</b>	<b>23,541,373</b>	<b>661,502,031</b>	<b>724,662,204</b>	<b>71,870,874</b>
Under 1 month	13,158,660	184,497,723	191,561,683	6,256,539	6,266,603	42,784,370	47,725,381	5,612,796
1 month under 2 months	3,842,083	26,921,267	25,544,372	1,487,649	2,058,889	18,720,569	20,552,568	1,828,938
2 months under 3 months	3,067,356	16,207,654	15,211,347	1,107,185	1,456,643	14,113,892	15,673,763	1,556,579
3 months under 4 months	2,891,810	16,243,479	15,446,045	883,395	1,345,743	13,565,680	15,281,219	1,679,477
4 months under 5 months	2,547,404	11,543,237	10,656,307	939,102	997,027	9,665,094	10,733,292	1,061,557
5 months under 6 months	2,426,662	13,021,136	12,212,825	977,108	850,805	7,841,050	8,730,206	881,872
6 months under 7 months	2,579,934	12,845,959	11,965,449	954,539	804,111	7,983,068	8,901,213	945,731
7 months under 8 months	2,452,552	10,368,297	9,541,121	877,865	808,195	6,521,880	7,110,318	589,739
8 months under 9 months	2,185,632	8,780,177	8,150,274	693,790	738,191	9,477,920	10,727,845	1,254,422
9 months under 10 months	2,241,424	12,474,183	11,573,803	920,007	788,773	8,752,594	9,796,857	1,047,217
10 months under 11 months	2,140,736	9,483,358	8,756,755	793,104	833,883	7,855,552	8,744,211	884,609
11 months under 12 months	2,196,049	9,919,906	8,945,269	1,029,459	890,714	10,483,323	11,459,238	895,225
1 year or more [3]	797,221	341,770,186	338,836,565	3,351,956	289,968	47,897,736	49,821,329	1,867,388
Period not determinable	9,274,620	638,684,825	619,209,202	80,587,429	5,411,828	455,839,304	499,404,764	51,765,324
<b>Long-term transactions</b>								
<b>Total</b>	<b>70,657,614</b>	<b>793,217,474</b>	<b>576,443,845</b>	<b>601,356,405</b>	<b>20,268,064</b>	<b>193,754,075</b>	<b>248,066,046</b>	<b>87,576,679</b>
Under 18 months [4]	10,720,670	71,252,690	62,493,279	8,870,992	4,448,709	31,906,751	35,253,190	3,416,004
18 months under 2 years	6,478,588	33,934,242	27,558,847	5,902,360	3,064,143	19,626,070	21,714,446	2,124,586
2 years under 3 years	8,467,653	47,526,203	39,951,898	7,189,720	2,764,555	15,900,813	18,808,081	2,918,411
3 years under 4 years	5,152,046	36,571,346	29,645,478	6,090,460	1,387,522	9,844,960	11,942,847	2,124,231
4 years under 5 years	3,274,390	34,918,039	26,962,233	6,272,236	650,407	4,820,491	6,728,217	1,911,485
5 years under 10 years	5,767,693	87,462,193	64,740,753	18,961,369	1,286,261	12,344,990	19,828,639	7,487,392
10 years under 15 years	1,109,082	43,393,556	30,139,685	8,252,778	238,129	2,296,293	3,793,033	1,521,429
15 years under 20 years	400,961	21,370,788	11,958,062	4,258,567	103,017	485,949	1,231,852	745,290
20 years or more	382,756	45,414,546	18,890,566	11,482,274	54,002	1,132,125	1,732,591	605,836
Period not determinable	28,903,774	371,373,870	264,103,044	524,075,649	6,271,320	95,395,634	127,033,150	64,722,015

[1] Other asset types include 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

**Table 6. Sampling Strata, Sample Size, and Population Size for the Sale of Capital Assets Study, Tax Year 2014**

Stratum	Sample size	Population size
Indexed negative income [1]		
\$150,000,000 or more	45	45
\$40,000,000 under \$150,000,000	199	344
\$20,000,000 under \$40,000,000	245	614
\$10,000,000 under \$20,000,000	460	1,744
\$5,000,000 under \$10,000,000	601	4,601
\$2,000,000 under \$5,000,000	887	17,915
\$1,000,000 under \$2,000,000	695	35,678
\$500,000 under \$1,000,000	637	82,555
\$250,000 under \$500,000	652	174,915
\$120,000 under \$250,000	773	320,821
\$60,000 under \$120,000	794	409,964
Under \$60,000	1,309	869,667
Indexed positive income		
Under \$30,000 [2]	34,660	31,028,188
Under \$30,000	46,676	34,209,230
Under \$30,000	18,407	13,143,253
\$30,000 under \$60,000	40,274	24,608,037
\$30,000 under \$60,000	20,243	11,486,037
\$60,000 under \$120,000	29,905	15,482,355
\$60,000 under \$120,000	12,962	6,682,164
\$120,000 under \$250,000	14,953	7,125,177
\$250,000 under \$500,000	5,514	1,961,404
\$500,000 under \$1,000,000	3,597	639,542
\$1,000,000 under \$2,000,000	2,888	207,774
\$2,000,000 under \$5,000,000	3,029	83,719
\$5,000,000 under \$10,000,000	1,741	19,303
\$10,000,000 under \$20,000,000	1,317	7,268
\$20,000,000 under \$40,000,000	855	2,740
\$40,000,000 under \$150,000,000	732	1,312
\$150,000,000 or more	212	212
<b>Total</b>	<b>245,262</b>	<b>148,606,578</b>

[1] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5403 to represent a base year of 1991.

[2] For further information on the Tax Year 2014 sampling strata, see *Statistics of Income—2014, Individual Income Tax Returns* (IRS Publication 1304).

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>353,151,685</b>	<b>6,595,437,882</b>	<b>5,596,728,142</b>	<b>685,893,955</b>	<b>168,616,200</b>	<b>2,832,702,573</b>	<b>2,290,631,652</b>	<b>1,029,103,504</b>
Corporate stock	156,038,639	1,862,150,849	1,747,407,384	126,574,249	82,498,307	1,008,763,115	779,436,252	226,359,665
U.S. Government obligations	2,667,242	122,709,034	122,827,021	208,914	498,847	50,979,291	50,240,387	792,680
State and local government obligations	3,748,335	221,027,998	218,150,674	2,539,077	1,260,155	78,333,618	74,191,282	4,076,985
Other bonds, notes, and debentures	3,444,738	76,376,968	79,150,025	-1,321,993	1,358,233	28,112,881	26,027,180	2,207,310
Put and call options	13,288,089	40,312,151	38,925,922	2,086,882	8,030,135	31,739,784	18,391,215	13,672,598
Futures contracts	1,224,969	29,470,193	18,378,340	11,121,356	567,333	21,880,849	863,754	21,071,428
Mutual funds, except tax-exempt bond funds	116,639,495	1,760,955,830	1,060,308,476	-3,126,304	41,222,449	371,248,225	334,925,753	37,005,098
Tax-exempt bond mutual funds	6,790,838	64,026,834	63,776,657	254,828	2,640,314	25,108,455	24,064,188	1,017,723
Partnership, S corporation, and estate or trust interests	9,500,475	181,134,655	145,467,985	36,860,780	4,309,360	109,076,072	49,916,600	60,341,316
Livestock	484,163	5,498,523	1,077,528	3,558,519	305,702	4,623,213	468,208	3,743,099
Timber	91,872	2,262,051	943,517	1,236,603	74,262	1,736,538	463,566	1,263,782
Involuntary conversions	264,785	999,132	619,735	38,596	22,677	652,170	269,963	381,878
Residential rental property	1,282,815	217,817,144	176,896,621	22,109,504	772,818	123,770,542	86,699,816	31,139,995
Depreciable business personal property	2,588,196	26,983,819	21,425,450	1,745,806	286,559	8,903,365	4,551,918	3,513,202
Depreciable business real property	649,171	103,018,332	75,116,180	18,326,687	369,798	62,699,059	38,992,028	22,349,641
Farmland	68,023	7,014,305	4,143,483	2,645,740	54,906	5,714,929	2,884,899	2,775,643
Other land	469,308	53,744,274	39,592,686	8,370,184	284,887	31,405,471	17,686,266	12,487,279
All residences	633,496	198,154,933	156,786,105	8,252,123	147,998	51,616,597	29,987,656	10,144,139
Residences	134,957	18,128,986	15,892,324	1,929,708	60,883	8,164,746	5,444,569	2,354,038
Principal residences	498,538	180,025,947	140,893,781	6,322,415	87,115	43,451,851	24,543,087	7,790,101
Other assets	8,064,736	1,496,126,405	1,502,523,659	9,849,280	3,785,107	778,317,815	726,528,732	61,079,389
Unidentifiable	2,584,898	125,654,452	123,210,691	6,118,238	1,242,286	38,020,586	24,041,988	15,657,425
Passthrough gains or losses	8,580,523	N/A	N/A	348,829,188	4,837,190	N/A	N/A	418,407,531
Capital gain distributions	14,046,878	N/A	N/A	79,615,698	14,046,878	N/A	N/A	79,615,698

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1A. Short-Term and Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2015—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>136,800,737</b>	<b>2,145,707,000</b>	<b>2,431,895,056</b>	<b>343,209,549</b>	<b>47,734,748</b>	<b>1,617,028,309</b>	<b>874,201,435</b>
Corporate stock	62,541,898	692,630,133	791,800,992	99,785,416	10,998,435	160,757,602	176,170,140
U.S. Government obligations	560,769	16,474,798	17,053,085	583,766	1,607,627	55,254,946	55,533,550
State and local government obligations	637,362	32,632,479	34,135,928	1,537,908	1,850,818	110,061,901	109,823,465
Other bonds, notes, and debentures	1,397,845	22,830,344	26,533,565	3,529,303	688,660	25,433,742	26,589,280
Put and call options	4,714,105	6,588,786	17,879,335	11,585,717	543,849	1,983,581	2,655,372
Futures contracts	653,736	7,381,437	17,304,651	9,950,073	3,900	207,907	209,935
Mutual funds, except tax-exempt bond funds	50,967,334	462,961,573	505,063,427	40,131,402	24,449,712	926,746,032	220,319,296
Tax-exempt bond mutual funds	2,266,818	29,906,662	30,697,522	762,895	1,883,706	9,011,717	9,014,947
Partnership, S corporation, and estate or trust interests	4,464,125	61,992,285	85,722,782	23,480,536	726,991	10,066,299	9,828,603
Livestock	62,641	216,898	403,309	184,580	115,819	658,411	206,010
Timber	9,900	286,709	259,415	27,178	7,711	238,804	220,536
Involuntary conversions	46,480	47,247	25,958	343,282	195,628	299,714	323,814
Residential rental property	300,023	40,250,370	48,781,424	9,030,491	209,973	53,796,232	41,415,381
Depreciable business personal property	341,115	4,777,271	6,652,866	1,767,396	1,960,522	13,303,183	10,220,666
Depreciable business real property	145,509	17,968,713	21,807,632	4,022,954	133,863	22,350,561	14,316,520
Farmland	5,119	509,953	638,162	129,904	7,997	789,423	620,423
Other land	125,396	12,190,049	16,201,501	4,117,094	59,025	10,148,753	5,704,919
All residences	48,731	4,930,682	6,559,129	1,892,017	436,767	141,607,654	120,239,319
Residences	30,402	2,906,602	3,296,059	424,331	43,672	7,057,638	7,151,696
Principal residences	18,329	2,024,081	3,263,071	1,467,686	393,095	134,550,015	113,087,623
Other assets	3,356,653	647,220,139	707,467,071	51,230,108	922,977	70,588,451	68,527,856
Unidentifiable	1,030,785	83,910,471	96,907,301	9,539,188	311,827	3,723,396	2,261,402
Passthrough gains or losses	3,124,394	N/A	N/A	69,578,343	618,939	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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>171,884,174</b>	<b>4,364,975,763</b>	<b>3,736,167,046</b>	<b>-16,377,904</b>	<b>64,139,408</b>	<b>1,541,757,073</b>	<b>1,457,248,654</b>	<b>146,369,962</b>
Corporate stock	86,205,669	1,289,454,235	1,320,879,750	-14,445,276	35,770,964	576,014,930	543,762,165	34,823,122
U.S. Government obligations	1,108,106	104,954,828	105,378,934	-143,408	195,211	44,908,558	44,664,263	247,711
State and local government obligations	589,415	46,763,744	46,913,214	-1,446	146,602	12,285,365	12,156,044	294,779
Other bonds, notes, and debentures	1,472,921	40,928,578	43,649,056	-1,213,369	572,892	13,057,914	12,672,646	492,573
Put and call options	13,139,180	37,319,106	36,541,218	1,518,714	7,964,950	29,593,412	17,576,074	12,376,227
Futures contracts	1,193,158	28,166,454	17,044,392	11,133,688	552,318	21,317,530	445,515	20,893,483
Mutual funds, except tax-exempt bond funds	54,015,978	1,400,394,563	707,580,437	-11,726,402	13,573,020	197,676,220	191,720,755	6,637,073
Tax-exempt bond mutual funds	2,402,671	26,880,465	26,974,509	-87,147	654,646	6,709,446	6,612,515	97,932
Partnership, S corporation, and estate or trust interests	4,498,633	67,955,073	69,442,911	73,580	1,676,315	24,285,145	19,530,114	5,560,549
Livestock	78,730	711,420	453,030	257,267	41,689	534,007	154,175	378,339
Timber	17,402	399,289	344,378	-938	10,369	114,627	102,699	11,928
Involuntary conversions	21,345	85,204	-115,800	-162,482	2,801	78,246	15,346	62,900
Residential rental property	164,502	21,122,461	19,450,747	1,203,906	109,474	15,431,035	13,472,531	1,678,952
Depreciable business personal property	201,457	4,902,319	4,730,286	143,516	56,390	1,320,696	801,224	503,407
Depreciable business real property	47,580	7,022,717	6,922,685	255,310	22,807	4,598,341	4,064,179	621,524
Farmland	**	**	**	**	**	**	**	**
Other land	** 37,895	** 5,528,764	** 5,239,901	** 164,038	** 22,500	** 1,515,797	** 1,022,282	** 490,347
All residences	46,301	13,544,016	12,512,779	335,306	15,326	4,210,991	3,493,746	417,743
Residences	15,998	1,882,455	1,794,565	76,437	8,149	774,101	680,583	151,136
Principal residences	30,303	11,661,561	10,718,215	258,869	7,177	3,436,890	2,813,163	266,608
Other assets	3,647,334	1,186,536,056	1,224,551,293	-17,151,279	1,362,987	581,703,155	581,575,325	9,208,268
Unidentifiable	1,079,886	82,306,471	87,673,325	-1,740,971	427,635	6,401,655	3,407,056	3,896,842
Passthrough gains or losses	1,916,010	N/A	N/A	15,209,491	960,513	N/A	N/A	47,676,262

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1B. Short-Term Capital Gains and Losses, by Asset Type, Tax Year 2015—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>79,995,157</b>	<b>1,598,695,213</b>	<b>1,746,368,748</b>	<b>162,747,865</b>	<b>27,749,608</b>	<b>1,224,523,477</b>	<b>532,549,644</b>
Corporate stock	41,907,989	570,205,058	618,854,184	49,268,398	8,526,716	143,234,248	158,263,401
U.S. Government obligations	246,469	11,966,414	12,356,076	391,120	666,426	48,079,856	48,358,595
State and local government obligations	191,078	14,003,751	14,282,372	296,225	251,735	20,474,628	20,474,799
Other bonds, notes, and debentures	582,485	12,726,351	14,539,198	1,705,942	317,544	15,144,312	16,437,213
Put and call options	4,642,167	6,037,193	16,605,677	10,857,513	532,062	1,688,501	2,359,467
Futures contracts	637,729	6,752,646	16,500,721	9,759,795	3,111	96,278	98,156
Mutual funds, except tax-exempt bond funds	24,972,165	280,127,451	300,101,446	18,363,475	15,470,794	922,590,891	215,758,235
Tax-exempt bond mutual funds	863,295	13,997,132	14,185,459	185,079	884,729	6,173,887	6,176,536
Partnership, S corporation, and estate or trust interests	2,396,665	40,291,061	46,042,307	5,486,969	425,654	3,378,867	3,870,490
Livestock	33,531	167,212	288,653	121,072	3,511	10,201	10,201
Timber	4,708	240,703	199,097	12,867	2,325	43,958	42,582
Involuntary conversions	17,691	2,232	-135,873	225,382	853	4,727	* 4,727
Residential rental property	29,435	4,174,694	4,638,034	475,046	25,593	1,516,731	1,340,182
Depreciable business personal property	64,995	2,423,799	2,791,046	359,891	80,072	1,157,823	1,138,017
Depreciable business real property	19,125	2,072,431	2,449,721	366,215	5,648	351,945	408,784
Farmland	**	**	**	**	**	**	**
Other land	** 10,634	** 3,533,264	** 3,797,996	** 326,309	** 4,762	** 479,703	** 419,623
All residences	6,162	762,018	842,712	82,437	24,813	8,571,007	8,176,321
Residences	4,520	680,689	755,388	74,699	3,330	427,665	* 358,594
Principal residences	1,642	81,329	87,324	7,739	21,483	8,143,342	* 7,817,727
Other assets	1,926,586	554,932,894	594,267,696	26,359,547	357,761	49,900,006	48,708,272
Unidentifiable	503,221	74,278,909	83,762,226	5,637,812	149,030	1,625,907	504,042
Passthrough gains or losses	939,028	N/A	N/A	32,466,771	16,469	N/A	N/A

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

\*\* These values have been collapsed to protect taxpayer information.

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 in which 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>181,267,511</b>	<b>2,230,462,118</b>	<b>1,860,561,097</b>	<b>702,271,859</b>	<b>104,476,792</b>	<b>1,290,945,500</b>	<b>833,382,998</b>	<b>882,733,542</b>
Corporate stock	69,832,971	572,696,614	426,527,634	141,019,525	46,727,343	432,748,185	235,674,087	191,536,543
U.S. Government obligations	1,559,136	17,754,206	17,448,087	352,322	303,636	6,070,733	5,576,123	544,969
State and local government obligations	3,158,920	174,264,254	171,237,460	2,540,524	1,113,552	66,048,253	62,035,239	3,782,206
Other bonds, notes, and debentures	1,971,817	35,448,390	35,500,969	-108,624	785,341	15,054,967	13,354,534	1,714,737
Put and call options	148,909	2,993,045	2,384,705	568,168	65,185	2,146,372	815,142	1,296,371
Futures contracts	31,811	1,303,739	1,333,948	-12,332	15,015	563,319	418,239	177,945
Mutual funds, except tax-exempt bond funds	62,623,517	360,561,268	352,728,039	8,600,099	27,649,430	173,572,005	143,204,998	30,368,025
Tax-exempt bond mutual funds	4,388,167	37,146,368	36,802,148	341,975	1,985,668	18,399,009	17,451,673	919,790
Partnership, S corporation, and estate or trust interests	5,001,843	113,179,582	76,025,073	36,787,200	2,633,045	84,790,927	30,386,485	54,780,767
Livestock	405,432	4,787,103	624,498	3,301,252	264,013	4,089,207	314,033	3,364,759
Timber	74,470	1,862,762	599,139	1,237,542	63,893	1,621,911	360,867	1,251,853
Involuntary conversions	243,440	913,927	735,535	201,078	19,876	573,924	254,617	318,978
Residential rental property	1,118,313	196,694,683	157,445,875	20,905,598	663,344	108,339,507	73,227,286	29,461,043
Depreciable business personal property	2,386,739	22,081,501	16,695,164	1,602,290	230,169	7,582,668	3,750,695	3,009,795
Depreciable business real property	601,591	95,995,615	68,193,496	18,071,377	346,991	58,100,717	34,927,849	21,728,117
Farmland	**	**	**	**	**	**	**	**
Other land	** 499,435	** 55,229,814	** 38,496,269	** 10,851,886	** 317,294	** 35,604,603	** 19,548,883	** 14,772,575
All residences	587,195	184,610,916	144,273,325	7,916,817	132,672	47,405,606	26,493,910	9,726,396
Residences	118,960	16,246,531	14,097,759	1,853,270	52,735	7,390,645	4,763,986	2,202,903
Principal residences	468,235	168,364,386	130,175,566	6,063,547	79,938	40,014,961	21,729,925	7,523,493
Other assets	4,417,402	309,590,349	277,972,365	27,000,559	2,422,120	196,614,660	144,953,407	51,871,121
Unidentifiable	1,505,013	43,347,982	35,537,366	7,859,208	814,651	31,618,931	20,634,932	11,760,583
Passthrough gains or losses	6,664,513	N/A	N/A	333,619,697	3,876,677	N/A	N/A	370,731,269
Capital gain distributions	14,046,878	N/A	N/A	79,615,698	14,046,878	N/A	N/A	79,615,698

Footnotes at end of table.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 1C. Long-Term Capital Gains and Losses, by Asset Type, Tax Year 2015—Continued**

[All figures are estimates based on samples—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)
<b>Total</b>	<b>56,805,580</b>	<b>547,011,787</b>	<b>685,526,308</b>	<b>180,461,683</b>	<b>19,985,140</b>	<b>392,504,832</b>	<b>341,651,791</b>
Corporate stock	20,633,909	122,425,075	172,946,808	50,517,018	2,471,719	17,523,354	17,906,739
U.S. Government obligations	314,300	4,508,384	4,697,010	192,646	941,200	7,175,090	7,174,954
State and local government obligations	446,284	18,628,728	19,853,556	1,241,683	1,599,083	89,587,274	89,348,666
Other bonds, notes, and debentures	815,360	10,103,993	11,994,368	1,823,361	371,116	10,289,430	10,152,067
Put and call options	71,937	551,593	1,273,658	728,203	11,787	295,080	295,905
Futures contracts	16,007	628,792	803,930	190,278	789	111,629	111,779
Mutual funds, except tax-exempt bond funds	25,995,169	182,834,122	204,961,981	21,767,926	8,978,919	4,155,141	4,561,060
Tax-exempt bond mutual funds	1,403,523	15,909,530	16,512,063	577,816	998,976	2,837,829	2,838,412
Partnership, S corporation, and estate or trust interests	2,067,460	21,701,224	39,680,475	17,993,567	301,337	6,687,431	5,958,113
Livestock	29,111	49,686	114,656	63,507	112,308	648,210	195,809
Timber	5,192	46,006	60,318	14,312	5,386	194,845	177,954
Involuntary conversions	28,788	45,015	161,831	117,900	194,776	294,988	319,087
Residential rental property	270,588	36,075,676	44,143,390	8,555,445	184,381	52,279,501	40,075,199
Depreciable business personal property	276,120	2,353,472	3,861,820	1,407,505	1,880,450	12,145,361	9,082,650
Depreciable business real property	126,385	15,896,281	19,357,911	3,656,739	128,215	21,998,616	13,907,736
Farmland	**	**	**	**	**	**	**
Other land	** 119,881	** 9,166,738	** 13,041,667	** 3,920,689	** 62,261	** 10,458,473	** 5,905,719
All residences	42,569	4,168,664	5,716,417	1,809,579	411,954	133,036,646	112,062,998
Residences	25,882	2,225,912	2,540,671	349,632	40,343	6,629,973	6,793,102
Principal residences	16,686	1,942,752	3,175,746	1,459,947	371,612	126,406,673	105,269,896
Other assets	1,430,066	92,287,245	113,199,375	24,870,562	565,216	20,688,444	19,819,584
Unidentifiable	527,564	9,631,562	13,145,075	3,901,375	162,797	2,097,489	1,757,360
Passthrough gains or losses	2,185,366	N/A	N/A	37,111,572	602,470	N/A	N/A
Capital gain distributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\*\* These values have been collapsed to protect taxpayer information.

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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2015**

[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)
<b>All returns</b>	<b>10,642,954</b>	<b>7,483,086</b>	<b>91,889,017</b>	<b>146,369,962</b>	<b>7,704,618</b>	<b>79,995,157</b>	<b>162,747,865</b>
Adjusted gross deficit	269,579	177,357	3,309,315	6,241,030	204,536	2,782,144	13,032,702
Under \$20,000	1,000,566	649,910	5,647,355	1,656,947	700,241	4,628,002	3,720,969
\$20,000 under \$50,000	1,400,157	944,439	6,857,845	2,895,316	947,472	5,882,870	5,804,262
\$50,000 under \$100,000	2,402,377	1,644,079	16,021,366	6,597,449	1,685,033	13,317,677	10,543,616
\$100,000 under \$200,000	2,841,479	2,051,280	25,336,612	15,043,001	2,046,280	19,512,528	21,552,492
\$200,000 under \$500,000	1,891,081	1,354,157	17,955,314	17,578,191	1,439,666	16,204,643	25,448,255
\$500,000 under \$1,000,000	509,931	390,695	7,967,056	16,303,536	401,132	7,481,581	19,120,514
\$1,000,000 or more	327,783	271,169	8,794,154	80,054,492	280,258	10,185,711	63,525,054

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)
<b>All returns</b>	<b>21,731,171</b>	<b>20,312,816</b>	<b>124,461,932</b>	<b>882,733,542</b>	<b>8,503,686</b>	<b>56,805,580</b>	<b>180,461,683</b>
Adjusted gross deficit	548,063	452,520	3,563,770	36,341,641	303,992	1,974,966	24,724,399
Under \$20,000	2,645,964	2,473,521	8,076,088	8,753,282	816,000	3,369,922	6,542,452
\$20,000 under \$50,000	3,460,952	3,215,775	11,725,374	19,470,228	1,158,180	5,047,376	8,535,944
\$50,000 under \$100,000	5,459,954	5,077,532	24,839,452	42,702,649	1,953,269	10,157,801	15,729,344
\$100,000 under \$200,000	5,575,170	5,249,254	30,661,996	81,533,407	2,169,252	13,799,408	25,131,955
\$200,000 under \$500,000	2,934,349	2,778,858	24,119,775	116,538,323	1,397,188	11,621,906	29,287,370
\$500,000 under \$1,000,000	705,102	674,793	10,395,955	82,692,308	412,676	5,019,679	19,658,600
\$1,000,000 or more	401,617	390,563	11,079,522	494,701,704	293,129	5,814,521	50,851,620

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2015**

[All figures are estimates based on sample—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)
<b>Corporate stock</b>							
<b>All returns</b>	<b>5,525,866</b>	<b>3,895,200</b>	<b>44,297,680</b>	<b>34,823,122</b>	<b>3,785,621</b>	<b>41,907,989</b>	<b>49,268,398</b>
Adjusted gross deficit	119,453	81,692	1,876,333	1,645,784	86,441	1,515,823	2,887,678
Under \$20,000	440,792	291,568	2,576,860	784,012	293,588	1,993,211	1,908,603
\$20,000 under \$50,000	639,309	417,104	2,590,171	1,222,514	424,860	2,229,961	1,885,227
\$50,000 under \$100,000	1,229,910	838,095	7,028,196	2,754,572	817,678	6,384,836	4,206,260
\$100,000 under \$200,000	1,535,215	1,112,569	11,683,611	5,620,437	1,028,204	9,887,555	8,789,035
\$200,000 under \$500,000	1,103,193	794,323	8,728,577	6,573,673	784,458	8,577,470	8,947,834
\$500,000 under \$1,000,000	283,586	220,275	4,277,093	4,256,583	206,925	4,373,881	6,888,743
\$1,000,000 or more	174,408	139,574	5,536,838	11,965,548	143,466	6,945,251	13,755,018
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)
<b>Corporate stock</b>							
<b>All returns</b>	<b>6,843,739</b>	<b>5,550,242</b>	<b>49,199,062</b>	<b>191,536,543</b>	<b>3,547,289</b>	<b>20,633,909</b>	<b>50,517,018</b>
Adjusted gross deficit	141,981	108,440	1,558,331	4,991,076	86,688	789,117	3,525,539
Under \$20,000	653,976	521,889	1,726,369	2,018,977	298,252	702,476	1,500,388
\$20,000 under \$50,000	911,863	695,403	2,602,791	4,157,068	461,911	1,275,291	2,023,621
\$50,000 under \$100,000	1,588,974	1,271,359	7,782,259	9,819,671	799,406	3,195,786	5,198,530
\$100,000 under \$200,000	1,847,442	1,511,360	11,995,299	19,421,549	952,828	4,841,818	9,783,818
\$200,000 under \$500,000	1,189,439	993,527	10,738,951	27,985,002	636,933	4,461,070	9,119,166
\$500,000 under \$1,000,000	308,122	266,974	5,788,380	17,851,275	180,660	2,348,853	5,861,526
\$1,000,000 or more	201,941	181,289	7,006,683	105,291,925	130,611	3,019,497	13,504,430

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2015**

[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)
<b>Bonds and other securities [2]</b>							
<b>All returns</b>	<b>411,380</b>	<b>287,550</b>	<b>2,150,412</b>	<b>1,035,063</b>	<b>233,763</b>	<b>1,020,031</b>	<b>2,393,286</b>
Adjusted gross deficit	10,207	7,580	22,841	21,507	6,498	20,698	148,407
Under \$20,000	29,102	20,296	51,976	81,185	15,231	32,357	21,331
\$20,000 under \$50,000	39,189	29,054	138,225	42,118	17,363	77,458	69,521
\$50,000 under \$100,000	79,893	52,005	307,770	23,437	45,862	171,019	153,587
\$100,000 under \$200,000	100,672	70,284	703,012	297,546	56,340	210,699	582,841
\$200,000 under \$500,000	79,733	54,416	489,100	232,056	49,009	248,044	671,355
\$500,000 under \$1,000,000	34,507	24,984	152,986	78,180	19,515	98,221	204,833
\$1,000,000 or more	38,076	28,931	284,501	259,033	23,945	161,534	541,412
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)
<b>Bonds and other securities [2]</b>							
<b>All returns</b>	<b>1,170,885</b>	<b>1,026,197</b>	<b>5,113,928</b>	<b>6,041,912</b>	<b>402,904</b>	<b>1,575,944</b>	<b>3,257,690</b>
Adjusted gross deficit	27,000	23,546	201,235	303,948	11,907	77,260	143,613
Under \$20,000	84,314	69,018	338,016	94,961	26,343	68,697	119,260
\$20,000 under \$50,000	142,749	126,158	448,759	188,845	48,485	126,458	355,314
\$50,000 under \$100,000	244,617	215,384	1,131,161	321,798	77,190	257,106	239,536
\$100,000 under \$200,000	275,805	233,688	891,578	635,003	97,084	232,568	380,889
\$200,000 under \$500,000	233,450	209,238	1,066,280	930,197	82,556	461,811	683,282
\$500,000 under \$1,000,000	85,468	77,625	469,757	519,081	29,648	176,420	372,099
\$1,000,000 or more	77,483	71,541	567,142	3,048,080	29,690	175,624	963,697

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

[2] Bonds and other securities include 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2015**

[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)
<b>Real estate [2]</b>							
<b>All returns</b>	<b>178,981</b>	<b>134,232</b>	<b>190,783</b>	<b>2,790,823</b>	<b>52,318</b>	<b>59,194</b>	<b>1,167,570</b>
Adjusted gross deficit	13,245	6,360	10,096	246,410	7,606	10,219	330,523
Under \$20,000	16,833	11,518	13,781	106,878	5,315	6,613	105,146
\$20,000 under \$50,000	21,802	16,957	21,322	174,144	5,761	7,034	130,120
\$50,000 under \$100,000	43,512	37,388	49,167	491,565	8,027	9,043	118,665
\$100,000 under \$200,000	43,039	31,714	52,559	504,464	13,672	13,714	164,584
\$200,000 under \$500,000	28,087	22,406	33,915	642,524	6,825	6,825	83,109
\$500,000 under \$1,000,000	6,872	4,604	6,031	277,502	2,639	3,072	130,462
\$1,000,000 or more	5,591	3,285	3,913	347,335	2,475	2,674	104,961

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)
<b>Real estate [2]</b>							
<b>All returns</b>	<b>1,602,387</b>	<b>1,272,549</b>	<b>1,702,485</b>	<b>65,961,735</b>	<b>430,720</b>	<b>516,854</b>	<b>16,132,873</b>
Adjusted gross deficit	86,905	52,227	76,261	4,755,210	45,428	59,133	3,544,512
Under \$20,000	148,724	108,422	124,643	836,978	46,988	55,711	1,530,356
\$20,000 under \$50,000	239,233	189,848	240,396	3,383,764	61,689	73,238	1,038,317
\$50,000 under \$100,000	389,223	290,000	369,929	5,310,741	119,022	135,052	2,319,916
\$100,000 under \$200,000	391,980	333,991	437,626	12,355,707	83,365	100,500	2,601,126
\$200,000 under \$500,000	247,433	215,121	325,573	18,178,105	50,486	62,833	2,318,968
\$500,000 under \$1,000,000	61,310	51,085	75,948	9,371,628	13,942	18,353	1,294,602
\$1,000,000 or more	37,578	31,854	52,109	11,769,603	9,800	12,037	1,485,076

[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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**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 2015**

[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)
<b>All returns</b>	<b>7,283,253</b>	<b>4,867,930</b>	<b>45,250,142</b>	<b>107,720,953</b>	<b>5,378,840</b>	<b>37,007,943</b>	<b>109,918,611</b>
Adjusted gross deficit	197,992	131,828	1,400,045	4,327,329	151,085	1,235,404	9,666,094
Under \$20,000	673,088	416,948	3,004,738	684,872	481,548	2,595,820	1,685,889
\$20,000 under \$50,000	953,493	613,186	4,108,127	1,456,539	653,258	3,568,417	3,719,394
\$50,000 under \$100,000	1,580,246	1,039,944	8,636,233	3,327,874	1,141,314	6,752,779	6,065,105
\$100,000 under \$200,000	1,900,406	1,293,235	12,897,430	8,620,554	1,407,556	9,400,560	12,016,032
\$200,000 under \$500,000	1,272,828	853,303	8,703,722	10,129,938	980,605	7,372,305	15,745,956
\$500,000 under \$1,000,000	408,752	286,885	3,530,945	11,691,270	317,783	3,006,407	11,896,477
\$1,000,000 or more	296,446	232,603	2,968,902	67,482,576	245,692	3,076,252	49,123,663

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)
<b>All returns</b>	<b>18,721,978</b>	<b>17,751,773</b>	<b>68,446,457</b>	<b>619,193,352</b>	<b>5,934,398</b>	<b>34,078,872</b>	<b>110,554,102</b>
Adjusted gross deficit	465,192	389,272	1,727,944	26,291,408	225,582	1,049,456	17,510,734
Under \$20,000	2,253,832	2,139,324	5,887,061	5,802,366	539,691	2,543,038	3,392,449
\$20,000 under \$50,000	2,932,918	2,778,182	8,433,428	11,740,551	765,961	3,572,388	5,118,692
\$50,000 under \$100,000	4,661,708	4,432,853	15,556,103	27,250,438	1,306,958	6,569,858	7,971,362
\$100,000 under \$200,000	4,818,106	4,587,795	17,337,493	49,121,149	1,497,398	8,624,522	12,366,122
\$200,000 under \$500,000	2,547,711	2,426,164	11,988,971	69,445,020	1,004,870	6,636,192	17,165,954
\$500,000 under \$1,000,000	654,534	623,612	4,061,869	54,950,324	335,955	2,476,054	12,130,373
\$1,000,000 or more	387,977	374,571	3,453,589	374,592,096	257,983	2,607,363	34,898,417

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

[2] Other asset types include 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3A. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>91,889,017</b>	<b>2,766,280,550</b>	<b>1,989,798,297</b>	<b>146,369,962</b>	<b>79,995,157</b>	<b>1,598,695,213</b>	<b>1,746,368,748</b>	<b>162,747,865</b>
January	8,820,782	120,478,788	122,315,135	6,352,746	5,895,821	45,754,510	50,403,585	5,303,585
February	8,151,515	131,670,771	135,889,149	5,933,058	4,197,953	43,708,551	46,763,013	3,990,432
March	8,846,137	392,926,989	391,495,988	5,609,048	4,825,841	52,110,864	55,973,673	4,563,782
April	9,022,874	105,573,159	105,429,281	5,387,880	4,290,467	40,692,831	43,852,149	3,634,062
May	7,207,033	80,347,628	76,319,402	4,935,344	3,955,318	44,829,057	47,659,817	3,295,549
June	7,238,083	843,198,187	93,745,853	4,578,207	5,141,461	54,042,229	57,456,526	4,074,084
July	7,267,951	99,601,993	101,971,427	5,163,202	6,161,445	60,312,372	65,890,245	5,800,536
August	6,699,851	98,181,578	102,095,398	5,383,182	8,749,248	76,185,236	89,691,547	11,569,867
September	5,093,276	81,605,567	80,687,403	3,696,828	8,107,363	71,836,333	81,001,653	8,554,743
October	6,495,260	79,947,782	77,589,794	4,208,062	6,945,047	65,371,463	72,381,411	7,327,041
November	6,111,394	84,454,803	83,357,810	3,750,889	6,222,880	84,548,527	92,947,007	8,054,727
December	7,119,195	301,823,710	297,002,800	10,757,624	11,117,245	444,797,797	480,123,960	28,813,757
Not determinable	3,815,666	346,469,594	321,898,859	80,613,891	4,385,068	514,505,444	562,224,163	67,765,701
<b>Long-term transactions</b>								
<b>Total</b>	<b>124,461,932</b>	<b>1,683,450,332</b>	<b>1,175,034,789</b>	<b>882,733,542</b>	<b>56,805,580</b>	<b>547,011,787</b>	<b>685,526,308</b>	<b>180,461,683</b>
January	10,065,419	112,753,559	76,154,705	34,095,596	3,455,767	25,714,075	31,940,979	6,241,718
February	8,345,900	101,563,020	70,093,566	25,601,315	2,657,093	21,803,222	26,011,284	4,227,827
March	9,380,578	115,111,072	79,069,723	30,306,402	3,072,533	23,817,259	28,518,607	4,716,800
April	9,749,300	113,256,656	78,746,970	28,080,183	3,159,094	22,259,791	26,280,452	4,060,120
May	7,962,469	108,475,533	72,203,729	27,929,157	2,507,089	22,268,798	26,723,200	4,433,863
June	8,869,003	144,736,035	103,236,942	30,415,660	3,289,073	30,212,992	36,412,731	6,216,489
July	9,650,679	137,230,690	94,138,601	34,066,704	3,807,555	32,529,630	39,774,931	7,159,615
August	8,403,194	117,996,424	85,401,442	25,516,456	5,204,226	42,818,528	52,225,614	9,430,651
September	6,979,663	107,901,879	73,726,358	24,780,615	5,083,994	39,927,054	48,826,297	8,873,697
October	7,692,478	103,437,182	76,172,026	22,741,827	5,105,568	35,067,421	43,544,354	8,493,002
November	6,663,448	88,180,934	61,382,815	23,703,435	4,442,772	36,105,352	44,873,403	8,672,088
December	8,467,606	221,781,240	156,995,111	58,681,411	10,860,218	131,864,477	174,864,092	41,903,478
Not determinable	22,232,193	211,026,109	147,712,802	516,814,781	4,160,598	82,623,190	105,530,365	66,032,335

[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 in which 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3B. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>44,297,680</b>	<b>719,249,178</b>	<b>702,025,566</b>	<b>34,823,122</b>	<b>41,907,989</b>	<b>570,205,058</b>	<b>618,854,184</b>	<b>49,268,398</b>
January	4,359,786	52,752,223	50,662,550	3,520,726	3,082,588	21,815,536	23,512,330	2,375,844
February	4,220,534	54,548,371	52,138,044	3,433,140	2,410,914	22,559,574	23,677,728	2,042,606
March	4,269,456	55,203,077	52,485,396	3,236,970	2,775,035	24,967,359	26,870,507	2,585,581
April	4,409,607	45,774,949	43,391,652	3,015,866	2,538,202	19,111,010	20,409,334	1,706,189
May	3,475,877	45,477,303	42,654,080	2,988,566	2,093,037	25,636,513	26,898,420	1,681,190
June	3,709,252	41,476,009	39,326,326	2,433,007	2,806,434	26,649,184	28,138,255	2,119,357
July	3,757,936	43,398,268	41,211,325	2,906,575	3,221,917	27,373,806	30,263,668	3,243,445
August	3,198,849	47,214,820	50,576,248	3,069,179	4,506,708	37,174,863	44,374,905	5,086,832
September	2,383,409	42,758,188	42,414,664	1,364,139	4,254,095	30,850,639	34,834,235	4,099,168
October	3,433,363	41,090,604	40,029,816	2,084,295	4,018,700	29,239,832	31,988,183	3,769,649
November	3,172,201	41,955,858	40,681,261	2,085,890	3,576,735	36,887,369	41,168,751	4,388,122
December	3,134,647	107,124,316	105,357,933	2,947,662	5,663,125	138,126,871	149,229,805	11,061,991
Not determinable	772,762	100,475,190	101,096,270	1,737,107	960,499	129,812,503	137,488,062	5,108,424
<b>Long-term transactions</b>								
<b>Total</b>	<b>49,199,062</b>	<b>450,271,539</b>	<b>253,580,826</b>	<b>191,536,543</b>	<b>20,633,909</b>	<b>122,425,075</b>	<b>172,946,808</b>	<b>50,517,018</b>
January	4,788,888	40,379,712	21,545,498	18,697,183	1,201,082	5,025,603	6,938,553	1,918,872
February	4,209,422	32,834,068	18,029,503	14,360,197	1,071,384	4,574,333	6,306,450	1,728,667
March	4,354,179	34,795,877	18,941,507	15,534,235	1,173,205	5,439,810	7,325,559	1,894,464
April	4,158,435	28,582,566	15,605,045	12,811,810	1,175,485	4,946,736	6,415,389	1,548,514
May	3,628,525	28,521,458	12,762,736	13,336,315	1,013,521	4,276,280	5,823,660	1,548,549
June	4,331,989	40,685,194	26,262,531	14,005,445	1,158,969	6,642,057	8,814,890	2,163,550
July	5,123,708	34,535,396	17,672,607	16,069,828	1,517,554	6,970,951	9,597,934	2,629,912
August	3,866,640	27,708,162	15,780,145	11,234,221	1,957,171	9,388,686	12,937,374	3,530,111
September	3,652,574	22,926,726	12,020,570	10,967,837	2,180,920	8,684,211	11,979,133	3,286,950
October	3,723,312	26,901,684	16,519,656	10,314,331	1,988,381	8,049,784	11,529,427	3,471,200
November	3,269,831	27,487,552	14,066,664	13,522,171	1,878,819	10,048,846	14,312,410	4,197,750
December	3,223,669	50,981,783	29,879,187	20,794,236	3,886,381	30,697,163	47,256,043	16,459,901
Not determinable	867,891	53,931,361	34,495,178	19,888,734	431,038	17,680,614	23,709,985	6,138,578

[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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3C. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>2,150,412</b>	<b>153,950,633</b>	<b>154,763,560</b>	<b>1,035,063</b>	<b>1,020,031</b>	<b>38,696,516</b>	<b>41,177,645</b>	<b>2,393,286</b>
January	183,943	11,796,740	11,841,109	130,309	70,263	3,271,855	3,523,312	250,112
February	156,221	11,877,496	11,866,624	81,314	58,485	1,722,130	1,766,545	40,872
March	169,182	11,041,111	11,132,977	47,220	72,039	3,138,795	3,271,693	136,425
April	183,954	14,312,941	14,173,393	152,313	64,105	3,353,142	3,545,673	205,372
May	160,748	8,371,756	8,365,014	64,052	64,287	2,183,313	2,285,767	103,051
June	176,232	11,540,468	11,549,594	48,199	93,458	3,625,456	3,733,191	103,738
July	192,683	13,229,761	13,311,118	129,213	78,620	3,974,257	4,141,154	128,601
August	177,538	12,011,382	12,166,923	112,767	88,654	2,812,558	2,955,627	141,595
September	187,708	8,428,933	8,544,775	64,813	115,637	3,158,526	3,339,218	179,080
October	204,884	9,692,955	9,862,538	82,401	88,807	2,525,803	2,629,911	100,738
November	160,238	8,433,629	8,514,298	46,082	99,750	3,982,219	4,204,417	221,613
December	173,825	9,087,399	9,319,981	63,436	114,386	4,374,045	5,167,285	743,045
Not determinable	23,255	24,126,064	24,115,216	12,944	11,539	574,416	613,851	39,045
<b>Long-term transactions</b>								
<b>Total</b>	<b>5,113,928</b>	<b>194,225,746</b>	<b>187,641,583</b>	<b>6,041,912</b>	<b>1,575,944</b>	<b>33,241,105</b>	<b>36,544,933</b>	<b>3,257,690</b>
January	425,200	14,542,416	13,977,080	471,074	120,561	2,412,930	2,628,313	210,475
February	401,353	15,795,122	15,315,141	464,515	103,661	2,398,588	2,555,431	157,552
March	362,678	14,546,823	14,044,906	495,839	88,870	1,908,882	2,027,051	109,544
April	401,706	15,459,591	14,467,073	826,146	106,608	2,069,707	2,211,946	135,573
May	377,373	13,161,133	12,730,774	333,699	118,663	2,879,397	3,160,189	275,153
June	433,516	16,578,050	16,252,743	310,902	128,044	3,096,752	3,323,660	226,483
July	475,638	19,791,924	19,538,323	244,164	147,392	3,035,288	3,542,231	494,279
August	478,009	19,415,468	18,981,356	363,275	115,943	2,712,766	2,965,564	251,649
September	440,214	16,431,999	15,542,746	881,445	139,568	3,228,183	3,407,582	179,114
October	398,101	14,979,476	14,621,189	351,151	130,182	2,316,515	2,549,462	234,438
November	404,964	12,299,841	11,988,669	300,370	144,157	2,609,695	2,750,554	144,473
December	430,722	17,058,407	16,609,065	388,784	207,277	3,848,124	4,578,324	714,017
Not determinable	84,453	4,165,498	3,572,518	610,550	25,018	724,279	844,627	124,940

[1] Bonds and other securities include 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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3D. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>190,783</b>	<b>23,893,553</b>	<b>20,727,581</b>	<b>2,790,823</b>	<b>59,194</b>	<b>9,780,390</b>	<b>10,885,751</b>	<b>1,167,570</b>
January	18,809	2,245,258	2,010,920	215,547	2,510	488,631	641,963	154,912
February	15,615	1,552,420	1,415,069	123,905	6,609	519,272	485,753	27,118
March	17,170	1,643,955	1,378,818	106,289	3,464	288,204	303,215	14,913
April	12,602	2,035,605	1,857,717	214,181	5,012	1,133,440	1,234,277	100,829
May	14,645	1,598,834	1,374,713	223,550	7,290	801,846	952,722	150,876
June	13,837	1,270,683	1,055,609	161,401	4,881	480,882	554,737	74,703
July	16,954	2,405,219	2,044,820	227,322	6,331	1,196,890	1,286,163	98,030
August	11,725	1,940,682	1,865,675	150,923	2,061	242,033	266,357	24,324
September	15,289	1,791,176	1,355,544	392,920	1,995	611,009	687,469	76,460
October	15,026	1,560,313	1,319,612	213,560	2,392	751,911	804,493	52,582
November	11,747	1,349,252	1,198,761	152,585	3,818	2,230,355	2,297,752	71,150
December	23,089	2,932,984	2,341,340	451,658	8,303	848,647	1,140,127	277,765
Not determinable	4,275	1,567,171	1,508,983	156,982	4,527	187,271	230,721	43,908
<b>Long-term transactions</b>								
<b>Total</b>	<b>1,702,485</b>	<b>286,781,417</b>	<b>187,592,671</b>	<b>65,961,735</b>	<b>516,854</b>	<b>61,138,695</b>	<b>76,542,968</b>	<b>16,132,873</b>
January	149,736	16,474,867	11,210,914	4,402,681	34,874	4,150,267	5,189,172	1,052,684
February	86,464	16,155,662	9,958,497	3,483,477	31,847	4,280,484	5,204,858	947,114
March	129,408	21,415,227	13,827,760	5,300,778	37,654	3,699,932	4,760,087	1,068,900
April	148,537	26,141,283	17,075,720	5,475,485	42,227	5,143,168	6,216,907	1,091,793
May	146,724	25,397,439	15,628,153	7,178,589	43,950	5,337,986	6,593,797	1,286,811
June	150,642	32,032,672	21,806,868	5,784,837	43,965	5,227,369	6,915,112	1,715,195
July	170,183	31,862,023	20,988,741	7,008,735	52,742	6,186,842	7,393,303	1,266,778
August	123,633	22,391,715	14,882,119	4,381,479	51,180	7,085,217	8,746,651	1,804,808
September	152,513	28,113,971	17,655,829	5,185,901	39,277	4,879,329	6,096,444	1,189,957
October	141,941	22,461,311	15,773,468	5,848,865	40,740	6,219,209	7,362,332	1,171,371
November	115,658	18,456,618	11,749,197	4,968,671	39,872	3,162,662	3,946,572	858,365
December	158,000	22,464,387	15,057,798	5,726,785	48,708	5,299,158	7,314,543	2,019,421
Not determinable	29,047	3,414,243	1,977,606	1,215,452	9,822	467,071	803,191	659,674

[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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 3E. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Month of Sale, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>45,250,142</b>	<b>1,869,187,186</b>	<b>1,112,281,590</b>	<b>107,720,953</b>	<b>37,007,943</b>	<b>980,013,250</b>	<b>1,075,451,168</b>	<b>109,918,611</b>
January	4,258,244	53,684,568	57,800,557	2,486,164	2,740,460	20,178,487	22,725,980	2,522,717
February	3,759,146	63,692,483	70,469,412	2,294,699	1,721,944	18,907,575	20,832,987	1,879,837
March	4,390,329	325,038,846	326,498,798	2,218,568	1,975,303	23,716,506	25,528,257	1,826,863
April	4,416,711	43,449,663	46,006,518	2,005,520	1,683,147	17,095,239	18,662,865	1,621,672
May	3,555,764	24,899,735	23,925,594	1,659,176	1,790,703	16,207,384	17,522,907	1,360,431
June	3,338,762	788,911,027	41,814,324	1,935,599	2,236,687	23,286,706	25,030,343	1,776,286
July	3,300,378	40,568,745	45,404,163	1,900,092	2,854,577	27,767,419	30,199,259	2,330,459
August	3,311,740	37,014,694	37,486,552	2,050,313	4,151,825	35,955,782	42,094,657	6,317,116
September	2,506,869	28,627,270	28,372,420	1,874,956	3,735,636	37,216,159	42,140,731	4,200,034
October	2,841,986	27,603,910	26,377,827	1,827,806	2,835,149	32,853,917	36,958,825	3,404,072
November	2,767,207	32,716,064	32,963,489	1,466,332	2,542,577	41,448,584	45,276,088	3,373,842
December	3,787,634	182,679,012	179,983,546	7,294,869	5,331,431	301,448,235	324,586,743	16,730,955
Not determinable	3,015,373	220,301,170	195,178,390	78,706,859	3,408,503	383,931,255	423,891,528	62,574,325
<b>Long-term transactions</b>								
<b>Total</b>	<b>68,446,457</b>	<b>752,171,630</b>	<b>546,219,709</b>	<b>619,193,352</b>	<b>34,078,872</b>	<b>330,206,911</b>	<b>399,491,598</b>	<b>110,554,102</b>
January	4,701,595	41,356,563	29,421,213	10,524,659	2,099,249	14,125,275	17,184,940	3,059,688
February	3,648,661	36,778,168	26,790,425	7,293,127	1,450,201	10,549,817	11,944,545	1,394,494
March	4,534,313	44,353,146	32,255,550	8,975,550	1,772,804	12,768,636	14,405,910	1,643,891
April	5,040,622	43,073,216	31,599,131	8,966,742	1,834,775	10,100,180	11,436,211	1,284,240
May	3,809,846	41,395,504	31,082,066	7,080,553	1,330,955	9,775,134	11,145,553	1,323,350
June	3,952,856	55,440,119	38,914,800	10,314,476	1,958,094	15,246,813	17,359,069	2,111,261
July	3,881,150	51,041,347	35,938,930	10,743,977	2,089,867	16,336,548	19,241,463	2,768,646
August	3,934,912	48,481,080	35,757,822	9,537,481	3,079,933	23,631,859	27,576,024	3,844,082
September	2,734,363	40,429,183	28,507,213	7,745,432	2,724,230	23,135,330	27,343,138	4,217,675
October	3,429,125	39,094,711	29,257,712	6,227,480	2,946,266	18,481,913	22,103,134	3,615,992
November	2,872,996	29,936,922	23,578,285	4,912,224	2,379,925	20,284,149	23,863,867	3,471,499
December	4,655,216	131,276,664	95,449,061	31,771,606	6,717,853	92,020,031	115,715,181	22,710,139
Not determinable	21,250,802	149,515,007	107,667,499	495,100,045	3,694,721	63,751,226	80,172,562	59,109,144

[1] Other asset types include 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 in which 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4A. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>91,889,017</b>	<b>2,766,280,550</b>	<b>1,989,798,297</b>	<b>146,369,962</b>	<b>79,995,157</b>	<b>1,598,695,213</b>	<b>1,746,368,748</b>	<b>162,747,865</b>
Under 1 month	28,923,635	1,601,055,354	870,496,723	22,357,589	14,082,245	185,255,612	193,093,781	14,308,376
1 month under 2 months	7,671,530	79,049,035	76,737,167	3,900,757	7,718,788	66,268,631	72,552,016	6,183,536
2 months under 3 months	6,375,438	54,312,474	52,562,333	3,111,377	5,817,778	40,395,274	47,261,726	6,891,508
3 months under 4 months	5,738,108	68,692,510	65,656,133	3,424,156	5,419,298	41,744,480	46,949,169	5,145,473
4 months under 5 months	4,673,738	33,125,806	30,796,655	2,486,136	4,825,306	34,507,971	39,591,709	5,000,259
5 months under 6 months	4,213,037	44,573,930	42,856,221	2,365,744	4,330,537	31,226,444	35,414,992	4,335,869
6 months under 7 months	3,985,833	39,879,086	37,719,297	2,691,371	4,510,044	37,882,827	42,890,320	4,639,689
7 months under 8 months	3,557,748	22,431,934	20,884,934	1,970,271	4,168,946	29,672,473	33,892,247	4,211,895
8 months under 9 months	3,212,952	41,813,805	41,022,541	1,634,654	3,871,176	24,492,819	28,294,596	3,747,864
9 months under 10 months	3,106,834	22,915,113	21,271,107	1,733,335	3,547,508	27,440,612	31,061,599	3,655,918
10 months under 11 months	3,170,986	20,302,757	18,452,456	1,890,781	3,484,340	23,899,171	27,250,541	3,550,550
11 months under 12 months	3,180,429	22,359,819	20,773,705	1,766,520	3,394,442	29,080,601	33,452,805	4,121,159
1 year or more [2]	876,108	28,674,478	25,060,033	3,817,707	873,954	35,491,690	38,793,810	2,999,442
Period not determinable	13,202,641	687,094,449	665,508,990	93,219,564	13,950,796	991,336,608	1,075,869,437	93,956,327
<b>Long-term transactions</b>								
<b>Total</b>	<b>124,461,932</b>	<b>1,683,450,332</b>	<b>1,175,034,789</b>	<b>882,733,542</b>	<b>56,805,580</b>	<b>547,011,787</b>	<b>685,526,308</b>	<b>180,461,683</b>
Under 18 months [3]	19,643,760	132,347,873	112,696,742	18,061,485	14,412,743	85,758,569	100,763,606	14,944,241
18 months under 2 years	13,613,469	97,116,779	78,965,214	16,067,847	8,353,676	48,367,157	58,019,165	9,588,082
2 years under 3 years	18,643,067	125,222,567	97,714,243	24,855,629	10,001,185	56,672,037	68,021,798	11,280,675
3 years under 4 years	11,365,727	106,279,428	80,784,509	21,031,463	4,582,612	30,852,797	38,035,463	7,222,093
4 years under 5 years	6,881,139	79,937,104	61,356,120	15,462,698	2,681,591	18,338,610	24,724,951	6,354,352
5 years under 10 years	12,882,007	270,396,551	201,714,501	57,041,134	3,767,780	44,632,655	62,006,125	17,708,633
10 years under 15 years	2,571,083	107,930,706	65,223,255	33,090,119	777,387	15,470,373	22,575,651	7,073,016
15 years under 20 years	1,148,725	76,099,946	38,769,434	23,523,900	304,193	4,468,543	7,306,005	2,861,601
20 years or more	1,166,627	127,223,591	58,229,118	42,954,769	113,332	2,366,650	4,683,886	2,302,918
Period not determinable	36,546,329	560,895,788	379,581,654	630,644,498	11,811,079	240,084,395	299,389,659	101,126,073

[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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4B. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>44,297,680</b>	<b>719,249,178</b>	<b>702,025,566</b>	<b>34,823,122</b>	<b>41,907,989</b>	<b>570,205,058</b>	<b>618,854,184</b>	<b>49,268,398</b>
Under 1 month	13,647,319	275,161,563	269,264,472	10,475,363	7,576,354	117,819,888	116,381,199	5,910,916
1 month under 2 months	3,855,078	38,604,989	36,948,447	2,256,969	4,485,449	26,449,953	29,860,573	3,302,095
2 months under 3 months	3,263,463	26,489,738	25,436,845	1,856,943	3,604,423	18,887,170	21,680,861	2,818,050
3 months under 4 months	2,960,401	19,826,574	17,953,255	2,068,724	3,201,840	19,598,615	22,628,695	2,986,879
4 months under 5 months	2,387,373	13,812,898	12,657,692	1,426,220	2,875,927	13,966,646	16,464,946	2,492,518
5 months under 6 months	2,176,389	27,997,675	27,174,848	1,442,372	2,441,455	11,618,175	13,919,483	2,297,259
6 months under 7 months	2,167,902	18,453,008	17,649,267	1,372,116	2,552,012	18,340,696	21,454,490	2,750,851
7 months under 8 months	1,926,419	11,118,452	10,143,347	1,250,704	2,289,931	12,206,567	14,718,720	2,510,618
8 months under 9 months	1,811,812	32,679,343	32,295,348	1,141,450	1,997,451	9,078,921	11,174,548	2,084,427
9 months under 10 months	1,700,246	7,680,521	6,764,822	1,051,119	1,780,796	7,633,543	9,479,340	1,911,334
10 months under 11 months	1,703,412	10,219,139	9,079,843	1,263,510	1,856,862	9,180,536	10,931,706	2,130,680
11 months under 12 months	1,745,142	7,228,259	6,413,123	994,921	1,774,952	13,302,142	15,801,465	2,240,513
1 year or more [2]	396,140	10,229,683	9,564,754	704,124	385,479	5,553,476	6,726,610	1,038,307
Period not determinable	4,556,583	219,747,337	220,679,503	7,518,585	5,085,058	286,568,731	307,631,548	14,793,951
<b>Long-term transactions</b>								
<b>Total</b>	<b>49,199,062</b>	<b>450,271,539</b>	<b>253,580,826</b>	<b>191,536,543</b>	<b>20,633,909</b>	<b>122,425,075</b>	<b>172,946,808</b>	<b>50,517,018</b>
Under 18 months [3]	10,763,932	50,699,413	40,192,368	10,903,085	6,814,815	27,596,774	36,127,055	8,530,430
18 months under 2 years	7,215,237	31,879,953	22,603,434	9,141,384	3,493,685	12,432,758	16,812,669	4,383,635
2 years under 3 years	9,953,682	41,382,746	26,458,775	14,882,753	3,305,106	13,100,507	17,667,782	4,558,029
3 years under 4 years	5,451,419	27,884,190	16,577,269	11,148,241	1,414,341	6,708,387	9,686,143	2,972,118
4 years under 5 years	2,982,528	22,087,542	10,872,039	9,001,452	812,819	3,647,097	5,652,366	1,986,233
5 years under 10 years	4,745,344	47,211,554	20,339,394	25,548,801	1,319,461	5,965,479	10,986,291	5,028,399
10 years under 15 years	1,014,771	19,550,120	5,736,891	13,410,455	329,051	1,820,940	3,811,076	1,990,984
15 years under 20 years	489,629	12,877,809	2,688,442	10,115,082	169,216	877,045	2,212,733	1,336,684
20 years or more	403,274	28,394,077	13,562,496	14,423,132	38,333	197,753	649,317	451,564
Period not determinable	6,179,247	168,304,134	94,549,717	72,962,157	2,937,083	50,078,336	69,341,376	19,278,942

[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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4C. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>2,150,412</b>	<b>153,950,633</b>	<b>154,763,560</b>	<b>1,035,063</b>	<b>1,020,031</b>	<b>38,696,516</b>	<b>41,177,645</b>	<b>2,393,286</b>
Under 1 month	879,532	26,843,279	27,696,276	372,822	133,912	4,892,962	5,308,390	340,902
1 month under 2 months	99,527	9,655,423	9,697,956	48,988	78,064	3,856,726	3,954,191	97,751
2 months under 3 months	98,771	10,381,771	10,395,279	35,217	65,719	3,376,115	3,430,430	54,270
3 months under 4 months	114,132	32,578,578	32,554,041	46,025	77,899	5,628,760	5,806,762	195,590
4 months under 5 months	83,765	5,793,294	5,763,821	33,210	60,921	2,490,110	2,639,450	149,569
5 months under 6 months	78,357	6,057,461	6,034,487	30,126	68,958	2,314,758	2,502,893	188,109
6 months under 7 months	83,272	6,832,364	6,788,497	44,808	79,944	2,523,012	2,619,814	94,573
7 months under 8 months	75,539	3,493,389	3,476,302	23,019	75,577	2,126,696	2,232,509	102,965
8 months under 9 months	63,115	3,211,174	3,185,448	28,361	61,911	1,779,746	1,897,369	112,446
9 months under 10 months	67,366	6,831,128	6,806,815	29,698	80,540	1,991,628	2,194,374	198,080
10 months under 11 months	68,888	3,511,916	3,484,061	31,321	67,116	1,625,282	1,735,426	110,376
11 months under 12 months	73,747	3,839,234	3,815,977	24,329	71,935	1,968,166	2,071,728	102,497
1 year or more [3]	15,656	2,086,933	2,077,554	9,251	13,282	576,232	629,159	57,919
Period not determinable	348,744	32,834,690	32,987,047	277,887	84,253	3,546,324	4,155,150	588,239
<b>Long-term transactions</b>								
<b>Total</b>	<b>5,113,928</b>	<b>194,225,746</b>	<b>187,641,583</b>	<b>6,041,912</b>	<b>1,575,944</b>	<b>33,241,105</b>	<b>36,544,933</b>	<b>3,257,690</b>
Under 18 months [4]	527,286	25,045,368	24,349,765	655,052	352,493	7,987,895	8,513,048	514,097
18 months under 2 years	380,428	17,225,233	16,801,331	420,942	214,447	4,493,553	4,814,222	303,954
2 years under 3 years	573,118	24,724,326	23,818,794	881,670	348,843	6,639,239	7,202,388	547,971
3 years under 4 years	509,172	21,564,476	21,082,322	472,784	177,489	4,146,607	4,655,629	500,905
4 years under 5 years	518,903	20,915,187	20,380,792	519,596	133,668	2,584,919	2,860,912	272,514
5 years under 10 years	1,259,104	65,752,720	64,352,331	1,262,540	179,604	3,636,889	4,212,504	579,780
10 years under 15 years	189,243	5,159,967	5,019,331	78,158	53,655	355,075	416,924	61,849
15 years under 20 years	37,156	1,081,632	753,863	83,103	6,500	31,328	57,205	25,857
20 years or more	38,882	248,347	114,192	131,496	4,842	119,828	154,279	34,452
Period not determinable	1,080,636	12,508,489	10,968,861	1,536,571	104,404	3,245,772	3,657,822	416,309

[1] Bonds and other securities include 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4D. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>190,783</b>	<b>23,893,553</b>	<b>20,727,581</b>	<b>2,790,823</b>	<b>59,194</b>	<b>9,780,390</b>	<b>10,885,751</b>	<b>1,167,570</b>
Under 1 month	20,947	2,037,784	1,785,573	121,396	4,648	230,056	187,571	17,967
1 month under 2 months	14,041	943,659	921,394	86,892	* 1,702	* 237,396	* 246,253	* 12,531
2 months under 3 months	16,287	1,162,656	958,839	197,399	1,800	101,561	119,132	17,571
3 months under 4 months	18,654	1,893,436	1,668,993	187,926	2,434	72,105	107,975	37,456
4 months under 5 months	16,844	2,119,014	1,734,833	326,131	5,794	740,539	783,674	43,163
5 months under 6 months	15,054	2,101,450	1,801,444	261,528	7,158	3,147,536	3,283,845	144,687
6 months under 7 months	9,810	2,133,031	1,898,739	140,682	2,543	642,959	661,649	18,690
7 months under 8 months	14,301	1,636,670	1,408,951	218,400	4,947	885,887	1,007,918	121,907
8 months under 9 months	10,634	1,284,737	1,207,367	114,978	4,599	316,988	357,072	39,986
9 months under 10 months	12,129	2,386,765	2,146,062	195,644	2,494	820,375	838,377	18,002
10 months under 11 months	11,081	1,292,869	1,159,623	133,054	2,913	741,059	816,535	75,555
11 months under 12 months	6,360	1,022,078	875,871	92,625	5,627	239,299	463,103	210,967
1 year or more [3]	11,816	1,157,940	830,450	327,898	6,574	1,216,759	1,548,320	332,177
Period not determinable	12,824	2,721,463	2,329,442	386,270	5,958	387,871	464,325	76,911
<b>Long-term transactions</b>								
<b>Total</b>	<b>1,702,485</b>	<b>286,781,417</b>	<b>187,592,671</b>	<b>65,961,735</b>	<b>516,854</b>	<b>61,138,695</b>	<b>76,542,968</b>	<b>16,132,873</b>
Under 18 months [4]	74,719	11,747,901	8,520,542	1,777,045	33,452	3,581,032	3,901,856	414,700
18 months under 2 years	57,654	12,425,440	9,485,752	1,346,203	21,026	3,470,411	4,239,319	774,476
2 years under 3 years	89,413	16,509,805	12,523,064	2,891,182	41,744	4,967,502	5,969,652	1,020,259
3 years under 4 years	106,999	19,339,739	15,056,265	2,343,084	35,967	4,593,874	5,616,055	1,086,654
4 years under 5 years	82,363	11,157,339	9,561,265	1,671,457	27,348	2,357,235	3,108,394	763,091
5 years under 10 years	364,692	67,876,427	50,863,557	12,081,549	160,906	20,555,856	26,317,925	5,925,256
10 years under 15 years	227,185	38,723,648	23,292,187	10,287,170	74,410	9,030,729	11,572,781	2,514,719
15 years under 20 years	151,467	29,706,768	16,893,912	6,526,813	28,754	2,078,841	2,632,273	573,243
20 years or more	323,093	46,111,401	19,013,502	17,602,033	21,082	1,161,245	1,626,824	470,502
Period not determinable	224,900	33,182,949	22,382,625	9,435,201	72,166	9,341,970	11,557,888	2,589,972

\* 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.



# Sales of Capital Assets Data Reported on Individual Tax Returns, Tax Years 2013–2015

**Table 4E. Short-Term and Long-Term Capital Gains and Losses, by Selected Asset Type and Length of Time Held, Tax Year 2015**

[All figures are estimates based on samples—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)
<b>Short-term transactions</b>								
<b>Total</b>	<b>45,250,142</b>	<b>1,869,187,186</b>	<b>1,112,281,590</b>	<b>107,720,953</b>	<b>37,007,943</b>	<b>980,013,250</b>	<b>1,075,451,168</b>	<b>109,918,611</b>
Under 1 month	14,375,837	1,297,012,729	571,750,402	11,388,008	6,367,330	62,312,706	71,216,622	8,038,591
1 month under 2 months	3,702,885	29,844,963	29,169,370	1,507,907	3,153,572	35,724,555	38,490,998	2,771,159
2 months under 3 months	2,996,917	16,278,309	15,771,370	1,021,817	2,145,836	18,030,428	22,031,303	4,001,619
3 months under 4 months	2,644,920	14,393,922	13,479,845	1,121,480	2,137,124	16,445,000	18,405,737	1,925,548
4 months under 5 months	2,185,755	11,400,600	10,640,309	700,575	1,882,663	17,310,677	19,703,638	2,315,008
5 months under 6 months	1,943,235	8,417,344	7,845,443	631,717	1,812,966	14,145,976	15,708,772	1,705,813
6 months under 7 months	1,724,848	12,460,684	11,382,795	1,133,765	1,875,545	16,376,160	18,154,366	1,775,575
7 months under 8 months	1,541,489	6,183,424	5,856,334	478,148	1,798,490	14,453,323	15,933,100	1,476,404
8 months under 9 months	1,327,391	4,638,551	4,334,379	349,864	1,807,216	13,317,165	14,865,606	1,511,005
9 months under 10 months	1,327,093	6,016,699	5,553,409	456,874	1,683,678	16,995,066	18,549,508	1,528,502
10 months under 11 months	1,387,605	5,278,833	4,728,929	462,896	1,557,449	12,352,294	13,766,873	1,233,939
11 months under 12 months	1,355,180	10,270,248	9,668,734	654,645	1,541,928	13,570,995	15,116,509	1,567,183
1 year or more [3]	452,496	15,199,923	12,587,275	2,776,433	468,619	28,145,223	29,889,721	1,571,039
Period not determinable	8,284,490	431,790,959	409,512,997	85,036,822	8,775,527	700,833,682	763,618,414	78,497,225
<b>Long-term transactions</b>								
<b>Total</b>	<b>68,446,457</b>	<b>752,171,630</b>	<b>546,219,709</b>	<b>619,193,352</b>	<b>34,078,872</b>	<b>330,206,911</b>	<b>399,491,598</b>	<b>110,554,102</b>
Under 18 months [4]	8,277,823	44,855,190	39,634,066	4,726,303	7,211,983	46,592,868	52,221,647	5,485,014
18 months under 2 years	5,960,150	35,586,153	30,074,697	5,159,318	4,624,518	27,970,435	32,152,955	4,126,016
2 years under 3 years	8,026,855	42,605,689	34,913,609	6,200,024	6,305,493	31,964,789	37,181,976	5,154,416
3 years under 4 years	5,298,137	37,491,023	28,068,653	7,067,353	2,954,815	15,403,930	18,077,636	2,662,416
4 years under 5 years	3,297,345	25,777,036	20,542,024	4,270,193	1,707,757	9,749,360	13,103,278	3,332,514
5 years under 10 years	6,512,866	89,555,850	66,159,218	18,148,245	2,107,810	14,474,432	20,489,405	6,175,197
10 years under 15 years	1,139,884	44,496,971	31,174,846	9,314,336	320,271	4,263,629	6,774,869	2,505,463
15 years under 20 years	470,473	32,433,736	18,433,217	6,798,902	99,723	1,481,328	2,403,793	925,817
20 years or more	401,378	52,469,765	25,538,927	10,798,108	49,076	887,825	2,253,465	1,346,401
Period not determinable	29,061,546	346,900,216	251,680,450	546,710,569	8,697,426	177,418,317	214,832,574	78,840,849

[1] Other asset types include 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 in which 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 only the gain is reported for capital gain distributions from mutual funds and the gain or loss for passthrough gains or losses, (c) part of the total gain or loss on certain depreciable assets is treated as ordinary income rather than capital gain or loss, (d) in certain cases in which taxpayers reported futures contracts with a loss, the sales price and basis were often reported as negative amounts, and (e) 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 2013–2015, February 2022.

**Table 7. Sampling Strata, Sample Size, and Population Size for the Sale of Capital Assets Study, Tax Year 2015**

Stratum	Sample size	Population size
Indexed negative income [1] \$150,000,000 or more	43	43
\$40,000,000 under \$150,000,000	218	345
\$20,000,000 under \$40,000,000	241	624
\$10,000,000 under \$20,000,000	461	1,778
\$5,000,000 under \$10,000,000	623	4,589
\$2,000,000 under \$5,000,000	966	18,136
\$1,000,000 under \$2,000,000	731	36,258
\$500,000 under \$1,000,000	684	83,277
\$250,000 under \$500,000	662	169,730
\$120,000 under \$250,000	772	316,524
\$60,000 under \$120,000	834	396,736
Under \$60,000	1,214	836,838
Indexed positive income Under \$30,000	102,305	79,526,231
\$30,000 under \$60,000	61,540	36,569,918
\$60,000 under \$120,000	43,484	22,354,198
\$120,000 under \$250,000	15,400	7,230,124
\$250,000 under \$500,000	5,726	1,978,772
\$500,000 under \$1,000,000	3,642	643,716
\$1,000,000 under \$2,000,000	2,927	208,783
\$2,000,000 under \$5,000,000	2,925	84,984
\$5,000,000 under \$10,000,000	1,742	19,925
\$10,000,000 under \$20,000,000	1,241	7,361
\$20,000,000 under \$40,000,000	855	2,807
\$40,000,000 under \$150,000,000	735	1,376
\$150,000,000 or more	189	189
<b>Total</b>	<b>250,160</b>	<b>150,493,263</b>

[1] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5874 to represent a base year of 1991.

SOURCE: IRS, Statistics of Income Division, Sales of Capital Assets, February 2022.