

The Chautauquan A Weekly Newsmagazine Volume 61



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 50 pages. Original publisher: Washington, D. C. : U. S. Govt. Accountability Office, 2008 OCLC Number: (OCoLC)288524569 Subject: Rental housing -- Taxation -- United States. Excerpt: . . . In terms of income levels, the distribution of taxpayers who misreported rental real estate activity did not vary greatly from the income levels for all taxpayers who reported rental real estate activity for tax year 2001, as shown in table 2. However, taxpayers who reported - and misreported - rental real estate activity were generally of higher income levels than all individual taxpayers. Most of the misreporting, in dollar terms, was attributed to taxpayers with more than 50, 000 of adjusted gross income. Table 2: Estimated Distribution of All Individual Taxpayers and Individual Taxpayers Who Reported and Misreported Rental Real Estate Activity and Associated Net Misreported Amounts by Adjusted Gross Income, Tax Year 2001 Percentage of individual Percentage of taxpayers individual Percentage of all reporting rental taxpayers Net misreported individual real estate income (billions misreporting rental taxpayers activity real estate activity of dollars) Adjusted gross income Less than 25, 000 46 24 20 2. 5 25, 000 to 49, 999 25 22 23 1. 7 50, 000 to 99, 999 20 31 34 3. 9 100, 000 or greater 9 24 23 4. 3 Total 100 100 100 12. 4 Source: GAO analysis of IRS data and examination case files. Notes: Estimates for individual taxpayers reporting rental real estate activity do not sum to 100 percent because of rounding. For misreporting taxpayers, estimates have margins of error of less than 5 percentage points. For taxpayers reporting rental real estate activity and all individual taxpayers, estimates have margins of error of less than 2 percentage points. For net...



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