4-Oct-18

2016 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**5,045,158**	**77,938,125**	**5,150,862**	**53,626,311**	**1,944,592**	**17,780,149**	**99,625**	**458,413**	**399,948**	**4,993,729**	**86,617**	**847,071**	**6,677,419**	**98,193,394**	**4,308,313**	**46,943,304**
No adjusted gross income	123,825	2,155,253	240,617	5,342,661	56,217	528,259	1,955	33,890	9,978	162,793	5,778	101,013	158,069	2,617,261	246,129	5,739,518
$1 under $5,000	129,012	464,150	70,516	598,783	59,309	76,470	* 2,013	* 1,006	9,443	23,847	* 6,997	* 177,833	185,635	537,492	67,425	806,657
$5,000 under $10,000	180,576	934,706	102,140	868,322	58,629	177,363	* 2,790	* 11,203	11,573	36,632	* 2,998	* 3,378	240,861	1,138,127	101,061	976,521
$10,000 under $15,000	199,468	1,271,995	117,821	1,027,510	53,962	102,156	*	*	17,059	62,541	* 3,857	* 8,669	258,057	1,417,177	119,260	1,085,010
$15,000 under $20,000	173,692	1,353,133	132,407	894,073	67,826	178,544	* 2,034	* 809	13,463	87,346	* 1,999	* 1,836	244,441	1,542,364	127,975	874,461
$20,000 under $25,000	164,767	1,228,836	144,528	1,129,918	48,555	80,260	* 2,307	* 3,699	12,317	96,365	2,313	50,059	215,905	1,379,372	146,628	1,140,038
$25,000 under $30,000	138,115	1,266,733	133,100	932,735	51,610	99,701	* 141	* 1,348	16,125	113,079	* 2,026	* 7,144	191,546	1,454,836	129,510	868,097
$30,000 under $40,000	298,810	2,380,903	264,102	2,292,692	103,646	331,657	5,379	19,612	22,210	205,053	6,103	22,937	396,808	2,886,023	267,312	2,317,248
$40,000 under $50,000	294,502	2,435,698	294,781	2,729,543	98,707	345,472	4,605	11,714	23,126	149,003	* 5,586	* 16,786	387,280	2,882,353	300,831	2,632,117
$50,000 under $75,000	717,677	6,347,398	722,300	5,806,691	239,793	888,327	10,298	15,548	71,492	781,317	15,233	101,253	953,240	7,925,162	709,835	5,782,414
$75,000 under $100,000	566,485	5,703,682	685,013	5,562,474	233,371	873,516	15,141	59,941	55,144	610,233	9,189	111,909	778,428	7,002,127	681,736	5,668,198
$100,000 under $200,000	1,274,159	18,771,806	1,342,776	12,306,315	456,567	2,693,835	22,391	24,879	101,308	1,619,875	17,079	98,857	1,632,090	22,399,049	1,055,783	9,149,975
$200,000 under $500,000	575,750	16,198,038	699,643	8,619,727	257,321	3,298,644	17,685	76,647	28,017	816,603	** 7,459	** 145,397	724,138	19,632,363	246,363	5,473,294
$500,000 under $1,000,000	134,141	7,548,281	134,839	2,704,619	81,192	2,250,980	5,703	36,944	5,874	107,686	**	**	184,334	9,727,611	64,670	2,067,256
$1,000,000 under $1,500,000	32,601	2,617,636	29,371	824,656	25,262	946,461	1,938	12,495	1,400	38,974	**	**	49,255	3,536,792	16,485	644,012
$1,500,000 under $2,000,000	14,054	1,518,943	12,000	426,202	13,324	563,382	1,264	5,669	525	45,502	**	**	23,059	2,096,061	8,158	342,733
$2,000,000 under $5,000,000	19,696	3,029,204	17,726	838,124	24,463	1,462,653	2,354	41,105	625	16,100	**	**	36,148	4,455,943	12,958	697,272
$5,000,000 under $10,000,000	4,825	1,231,162	4,390	326,997	8,313	783,126	848	35,168	152	9,632	**	**	10,710	2,000,524	3,636	292,298
$10,000,000 or more	3,005	1,480,568	2,790	394,269	6,523	2,099,344	778	66,737	118	11,148	**	**	7,417	3,562,757	2,559	386,185
Taxable returns, total	**3,957,954**	**68,970,081**	**4,112,818**	**40,505,741**	**1,579,680**	**16,423,967**	**80,622**	**358,293**	**326,011**	**4,589,808**	**62,189**	**493,805**	**5,266,845**	**87,945,347**	**3,271,977**	**32,817,855**
Nontaxable returns, total	**1,087,204**	**8,968,044**	**1,038,044**	**13,120,569**	**364,912**	**1,356,182**	**19,003**	**100,120**	**73,936**	**403,921**	**24,428**	**353,266**	**1,410,575**	**10,248,047**	**1,036,336**	**14,125,449**

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, Table 1.4, August 2018.

https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report

12-Oct-17

2015 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,987,608**	**76,533,974**	**5,414,724**	**52,761,966**	**2,118,130**	**23,777,626**	**102,546**	**461,722**	**394,273**	**5,205,330**	**101,041**	**710,953**	**6,768,234**	**103,058,883**	**4,531,666**	**46,245,560**
No adjusted gross income	125,147	2,160,712	262,851	4,948,690	49,805	692,468	2,340	75,408	9,010	171,003	5,355	74,431	158,721	2,810,017	262,688	6,061,375
$1 under $5,000	125,606	476,196	66,191	505,461	67,025	58,031	* 2,116	* 609	12,284	27,374	* 6,302	* 15,160	191,411	550,278	67,699	444,446
$5,000 under $10,000	159,781	841,998	89,067	671,439	63,646	86,898	* 1,487	* 5,073	12,866	48,132	* 7,028	* 18,140	225,477	960,758	95,906	653,822
$10,000 under $15,000	189,198	1,224,724	125,051	901,111	74,299	163,156	* 1,033	* 311	18,564	82,587	* 3,841	* 116,230	257,700	1,443,449	123,523	1,110,992
$15,000 under $20,000	195,293	1,345,119	143,518	933,507	66,795	116,527	* 2,028	* 24,265	12,438	76,662	* 3,298	* 14,989	256,116	1,530,758	141,801	991,953
$20,000 under $25,000	181,416	1,388,165	156,072	1,326,062	53,898	158,260	* 139	* 273	10,349	65,425	0	0	234,703	1,594,658	148,541	1,204,536
$25,000 under $30,000	169,029	1,334,679	147,565	1,027,186	51,306	165,227	* 3,011	* 193	16,799	139,056	* 3,531	* 23,070	224,961	1,604,665	152,200	1,061,144
$30,000 under $40,000	266,823	2,283,551	312,108	2,568,329	100,133	254,195	6,002	1,021	23,938	203,653	9,289	137,639	360,815	2,691,722	320,136	2,737,329
$40,000 under $50,000	298,417	2,696,973	317,517	2,334,009	90,844	227,572	3,944	7,196	27,615	151,659	* 3,422	* 24,377	389,458	3,049,824	311,887	2,384,944
$50,000 under $75,000	672,421	6,096,453	783,303	6,177,063	256,795	1,037,783	14,418	44,131	69,584	780,989	12,925	72,127	927,723	7,756,628	768,581	6,069,198
$75,000 under $100,000	598,492	6,528,286	741,052	5,609,875	230,942	1,105,878	11,212	5,282	48,239	490,478	14,716	46,843	801,435	7,990,607	738,546	5,876,752
$100,000 under $200,000	1,215,675	17,024,237	1,394,155	12,094,996	550,050	4,116,478	25,098	85,007	96,425	1,816,101	21,405	69,206	1,666,542	22,286,270	1,051,247	8,530,522
$200,000 under $500,000	584,134	16,235,328	672,102	8,337,091	280,587	4,383,614	17,400	44,982	27,058	837,350	6,402	50,688	746,946	20,783,283	237,953	4,792,737
$500,000 under $1,000,000	131,186	7,122,698	133,189	2,429,464	90,749	3,185,160	5,053	14,340	6,151	163,945	2,114	23,182	189,624	10,292,595	63,040	1,784,427
$1,000,000 under $1,500,000	32,196	2,814,283	31,337	851,669	30,740	1,588,245	1,871	15,982	1,393	46,235	560	6,389	52,337	4,351,297	19,059	745,208
$1,500,000 under $2,000,000	14,234	1,388,343	12,715	433,019	14,415	770,428	1,237	17,538	513	35,372	289	3,316	23,762	2,162,529	8,378	343,964
$2,000,000 under $5,000,000	20,241	2,924,427	18,983	817,470	28,698	2,154,894	2,502	53,716	753	34,249	389	8,291	40,190	5,056,616	13,763	739,361
$5,000,000 under $10,000,000	5,064	1,199,298	4,797	312,977	9,503	1,216,810	872	22,178	173	19,837	120	3,730	11,658	2,418,718	3,917	293,341
$10,000,000 or more	3,257	1,448,504	3,152	482,550	7,900	2,296,003	781	44,218	123	15,224	55	3,145	8,655	3,724,211	2,800	419,507
Taxable returns, total	**3,947,694**	**67,811,572**	**4,329,101**	**40,914,721**	**1,730,106**	**22,435,411**	**85,280**	**347,292**	**315,272**	**4,720,008**	**70,683**	**368,047**	**5,379,239**	**92,845,189**	**3,438,799**	**32,904,705**
Nontaxable returns, total	**1,039,914**	**8,722,402**	**1,085,623**	**11,847,245**	**388,024**	**1,342,215**	**17,266**	**114,430**	**79,002**	**485,322**	**30,358**	**342,906**	**1,388,994**	**10,213,694**	**1,092,867**	**13,340,855**

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, September 2017.

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.4

27-Mar-17

2014 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,977,042	75,177,533	5,544,575	54,760,657	2,338,402	34,192,861	72,938	424,140	399,961	5,582,515	94,714	564,058	6,911,135	112,414,675	4,659,753	46,614,484
No adjusted gross income	126,299	2,183,778	277,928	5,572,026	56,442	760,062	1,951	65,877	9,062	114,440	7,362	136,787	160,861	2,759,959	289,653	6,563,957
$1 under $5,000	125,973	494,489	88,881	611,393	47,443	48,243	* 741	* 2,285	14,062	40,941	* 3,029	* 17,071	170,483	542,309	86,005	600,578
$5,000 under $10,000	167,244	838,224	113,173	858,276	73,382	148,223	* 1,542	* 37,000	15,331	50,374	* 3,009	* 10,888	243,238	993,870	111,859	906,751
$10,000 under $15,000	186,641	1,226,915	130,114	987,846	58,902	166,952	* 1,017	* 1,666	14,274	58,597	* 2,109	* 25,163	243,526	1,429,843	130,217	965,696
$15,000 under $20,000	187,904	1,276,406	147,317	1,167,705	59,126	131,942	* 2,622	* 1,818	14,513	112,018	* 3,007	* 5,059	248,537	1,489,958	143,219	1,060,645
$20,000 under $25,000	191,309	1,407,176	161,581	1,185,113	63,819	240,403	* 2,199	* 510	14,080	90,865	* 4,006	* 7,382	256,844	1,729,440	156,578	1,113,728
$25,000 under $30,000	154,068	1,136,468	145,158	1,180,894	68,020	149,823	* 3,000	* 2,657	14,116	86,896	* 2,007	* 2,917	224,747	1,343,481	141,885	1,050,214
$30,000 under $40,000	306,228	2,484,995	309,916	2,125,528	118,624	297,553	* 2,028	* 478	24,743	168,304	9,097	30,641	414,828	2,899,288	314,190	2,039,078
$40,000 under $50,000	288,551	2,511,615	331,172	2,432,175	108,801	393,863	5,117	3,107	19,220	214,857	6,233	14,064	387,211	3,040,922	330,727	2,301,530
$50,000 under $75,000	699,279	6,392,231	825,106	6,943,828	281,809	974,009	7,565	40,768	59,210	747,954	9,323	38,918	959,192	7,880,302	817,501	6,944,350
$75,000 under $100,000	631,634	6,323,504	746,779	6,268,528	270,182	1,612,047	2,408	7,245	61,228	754,452	18,801	80,522	866,595	8,522,232	731,778	6,045,206
$100,000 under $200,000	1,177,868	18,115,820	1,426,949	12,077,134	586,365	3,880,480	22,968	56,181	101,815	1,560,995	18,111	100,975	1,658,844	23,018,304	1,087,779	8,347,385
$200,000 under $500,000	543,742	15,408,441	649,419	8,215,676	326,226	6,319,754	** 14,858	** 96,360	27,937	1,133,809	** 7,447	** 62,506	738,091	22,281,051	219,306	4,607,569
$500,000 under $1,000,000	120,488	6,513,780	124,821	2,458,129	115,588	5,707,963	**	**	7,108	282,666	**	**	197,046	12,314,686	57,700	1,824,061
$1,000,000 under $1,500,000	29,690	2,349,550	29,067	767,153	34,159	2,086,300	1,632	11,088	1,461	47,332	412	4,085	52,789	4,406,178	16,534	610,518
$1,500,000 under $2,000,000	13,726	1,471,225	12,028	392,481	18,384	1,599,363	726	5,201	546	44,886	281	4,719	26,278	3,072,460	7,161	301,181
$2,000,000 under $5,000,000	18,799	2,700,219	17,931	818,007	32,294	4,079,982	1,466	29,207	930	32,454	341	9,318	41,321	6,763,658	12,011	675,639
$5,000,000 under $10,00,000	4,711	1,122,119	4,409	295,629	10,453	1,927,260	554	10,514	207	21,916	83	9,699	11,992	3,046,440	3,320	262,670
$10,000,000 or more	2,886	1,220,578	2,825	403,136	8,385	3,668,639	546	52,178	119	18,760	56	3,346	8,713	4,880,292	2,330	393,730
Taxable returns, total	3,916,420	66,395,241	4,402,527	41,693,754	1,953,523	32,748,048	57,403	318,953	322,217	5,028,425	76,918	371,388	5,518,179	102,218,027	3,519,134	32,859,651
No adjusted gross income	871	106,376	1,033	108,854	934	89,001	40	6,640	10	838	* 9	* 196	1,522	187,924	1,058	122,032
$1 under $5,000	0	0	0	0	* 3,002	* 3,848	0	0	0	0	0	0	* 3,002	* 3,848	0	0
$5,000 under $10,000	* 1,954	* 13,652	0	0	* 3,025	* 250	0	0	0	0	0	0	* 4,976	* 13,901	0	0
$10,000 under $15,000	43,638	282,719	25,896	165,989	11,061	49,803	0	0	* 1,000	* 5,679	* 1,086	* 9,465	55,696	333,371	25,978	171,905
$15,000 under $20,000	67,576	395,761	49,295	394,208	27,667	75,021	0	0	* 7,185	* 60,125	* 2,010	* 3,634	97,949	528,194	45,798	368,830
$20,000 under $25,000	96,342	771,585	72,265	487,967	30,606	119,583	* 997	* 276	* 7,903	* 45,364	* 3,003	* 4,760	133,446	933,120	72,208	496,271
$25,000 under $30,000	97,744	749,631	77,176	453,748	53,067	138,222	* 1,010	* 2,383	11,497	76,335	* 2,007	* 2,917	154,004	944,601	74,434	408,632
$30,000 under $40,000	216,419	1,817,413	213,929	1,346,606	90,687	203,018	* 1,016	* 466	19,698	148,604	8,088	26,726	302,648	2,136,383	214,056	1,244,631
$40,000 under $50,000	248,106	2,131,841	255,134	1,863,330	94,105	372,467	* 2,975	* 2,331	17,905	187,191	* 6,055	* 10,383	333,772	2,633,665	255,664	1,718,369
$50,000 under $75,000	637,162	5,679,569	729,330	5,718,759	256,259	929,379	7,419	40,717	58,806	730,694	9,170	38,504	881,210	7,177,779	722,450	5,779,956
$75,000 under $100,000	609,491	5,852,342	723,435	5,990,286	259,671	1,547,474	2,384	7,219	58,658	719,380	18,798	80,503	834,393	7,971,625	711,920	5,811,998
$100,000 under $200,000	1,164,108	17,855,956	1,416,336	11,878,715	578,891	3,844,445	21,828	55,046	101,283	1,472,902	18,083	100,752	1,640,876	22,647,791	1,077,990	8,116,217
$200,000 under $500,000	542,854	15,372,023	647,968	8,171,149	325,366	6,311,350	** 14,813	** 96,024	27,909	1,133,364	** 7,436	** 62,384	736,717	22,237,933	218,668	4,569,767
$500,000 under $1,000,000	120,400	6,509,708	124,563	2,448,880	115,541	5,707,623	**	**	7,102	282,601	**	**	196,952	12,310,549	57,594	1,813,355
$1,000,000 or more	69,756	8,856,664	66,168	2,665,261	103,640	13,356,565	4,921	107,850	3,263	165,348	1,173	31,167	141,017	22,157,342	41,316	2,237,689
Nontaxable returns, total	1,060,622	8,782,292	1,142,048	13,066,903	384,879	1,444,813	15,536	105,186	77,744	554,090	17,796	192,670	1,392,956	10,196,648	1,140,619	13,754,833

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2016.

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.4

16-Dec-15

2013 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,907,846**	**72,752,401**	**5,566,404**	**54,943,891**	**2,229,288**	**27,874,239**	**86,400**	**457,793**	**414,515**	**6,101,124**	**100,398**	**535,189**	**6,792,471**	**104,041,270**	**4,751,878**	**46,536,408**
No adjusted gross income	140,649	2,443,117	288,330	5,859,192	54,661	644,490	4,934	61,215	6,015	69,210	6,802	106,459	173,606	2,776,074	292,470	6,290,604
$1 under $5,000	132,645	498,655	90,889	628,894	62,977	56,658	* 1,147	* 310	* 6,662	* 17,460	* 6,136	* 13,184	194,416	546,904	93,462	634,138
$5,000 under $10,000	176,375	939,266	101,081	894,110	60,850	165,780	* 2,011	* 644	9,786	45,896	* 7,003	* 19,988	235,339	1,133,785	98,441	753,435
$10,000 under $15,000	202,678	1,061,090	150,995	979,633	59,401	158,401	* 1,368	* 304	21,152	99,520	* 2,987	* 4,268	271,077	1,290,545	142,706	918,081
$15,000 under $20,000	183,377	1,358,571	178,200	1,266,995	90,671	252,622	* 404	* 34	13,592	80,966	* 3,864	* 11,980	269,297	1,676,118	171,531	1,226,460
$20,000 under $25,000	174,550	1,271,377	160,601	1,189,829	51,600	229,366	* 1,189	* 692	20,491	167,857	** 5,040	** 1,995	236,784	1,639,887	157,435	1,079,589
$25,000 under $30,000	191,271	1,293,241	131,463	992,951	58,553	272,326	* 5,115	* 2,828	11,341	54,892	**	**	244,775	1,565,145	132,488	915,980
$30,000 under $40,000	315,065	2,309,247	346,800	2,705,314	124,464	245,222	* 4,822	* 55,572	25,939	176,525	* 6,984	* 18,752	425,540	2,592,939	344,464	2,691,752
$40,000 under $50,000	301,377	2,285,460	330,249	2,442,287	111,338	378,717	3,390	30	25,919	331,268	8,521	41,685	409,709	2,928,922	327,395	2,474,923
$50,000 under $75,000	743,544	7,716,229	860,622	6,893,813	285,397	986,937	9,834	28,730	74,299	759,584	13,168	47,189	1,017,629	9,281,966	851,613	7,031,060
$75,000 under $100,000	623,551	6,279,427	797,507	6,109,461	259,176	1,426,808	11,492	20,726	74,294	942,327	16,544	94,997	853,854	8,508,539	802,825	6,250,280
$100,000 under $200,000	1,061,048	16,881,063	1,361,245	12,446,818	543,314	3,936,778	19,967	86,151	84,772	1,741,550	14,918	77,139	1,498,555	21,984,988	1,056,549	8,749,294
$200,000 under $500,000	494,579	14,012,255	600,184	7,964,155	286,624	5,268,566	10,827	37,352	31,625	1,122,971	5,628	53,393	670,113	19,716,723	191,862	4,157,313
$500,000 under $1,000,000	108,154	6,298,990	110,726	2,277,684	96,833	3,834,651	4,824	27,229	5,768	246,146	1,943	22,179	174,541	10,228,096	52,722	1,422,489
$1,000,000 under $1,500,000	26,026	2,325,683	26,349	677,615	28,519	1,794,013	1,294	12,404	1,348	105,770	340	3,841	45,850	4,150,373	14,500	537,871
$1,500,000 under $2,000,000	11,002	1,199,954	10,567	356,301	15,005	1,324,506	904	10,959	489	17,021	134	1,853	21,442	2,515,849	6,581	292,822
$2,000,000 under $5,000,000	15,833	2,468,889	14,840	660,988	25,779	2,867,981	1,688	27,305	736	46,191	279	10,429	34,015	5,329,774	10,140	575,050
$5,000,000 under $10,00,000	3,804	901,699	3,589	233,392	7,908	1,369,238	624	21,246	186	57,159	62	1,801	9,280	2,308,944	2,810	208,291
$10,000,000 or more	2,319	1,208,185	2,167	364,459	6,218	2,661,180	568	64,061	100	18,811	45	4,054	6,650	3,865,698	1,882	326,977
Taxable returns, total	**3,766,568**	**63,483,677**	**4,372,438**	**41,360,516**	**1,823,457**	**26,366,585**	**68,496**	**326,319**	**351,090**	**5,707,532**	**73,246**	**380,471**	**5,288,262**	**93,519,886**	**3,573,353**	**32,791,317**
No adjusted gross income	1,133	127,618	1,102	114,685	813	74,513	28	1,173	* 8	* 286	* 21	* 10,671	1,571	194,316	1,104	103,725
$1 under $5,000	* 1,010	* 1,473	0	0	* 3,007	* 423	0	0	0	0	0	0	* 4,000	* 1,504	* 8	* 203
$5,000 under $10,000	* 305	* 1,385	* 1,276	* 5,764	* 2,029	* 177	0	0	0	0	0	0	* 2,032	* 186	* 1,579	* 16,602
$10,000 under $15,000	48,210	279,960	33,595	220,225	15,171	31,128	0	0	* 6,456	* 34,775	* 1,985	* 1,838	66,823	343,829	33,387	198,066
$15,000 under $20,000	69,363	482,730	58,205	408,599	41,556	165,726	0	0	* 6,038	* 40,706	* 3,864	* 11,980	110,375	679,236	55,628	382,226
$20,000 under $25,000	84,050	536,444	76,488	544,103	26,281	160,150	0	0	15,267	136,581	* 993	* 769	118,026	829,162	71,270	472,744
$25,000 under $30,000	116,573	888,031	81,547	492,730	39,015	192,627	* 3,911	* 2,275	9,029	48,361	0	0	154,507	1,087,275	82,414	456,990
$30,000 under $40,000	227,584	1,689,256	210,309	1,478,999	94,889	193,616	* 2,833	* 6,776	22,791	143,053	* 5,986	* 11,456	312,684	1,936,174	210,026	1,461,670
$40,000 under $50,000	232,667	1,744,649	262,261	1,839,584	95,487	334,494	* 2,384	* 17	22,897	305,280	7,526	27,562	329,180	2,334,034	259,327	1,855,342
$50,000 under $75,000	671,175	6,882,474	769,503	5,993,959	264,674	892,091	8,672	21,729	72,078	730,444	13,013	47,014	929,082	8,389,867	764,964	6,136,564
$75,000 under $100,000	602,305	5,900,725	767,023	5,671,668	246,244	1,374,258	11,202	20,168	71,749	914,790	16,539	94,971	822,734	8,066,570	772,545	5,806,666
$100,000 under $200,000	1,051,680	16,597,016	1,344,873	12,141,343	528,463	3,850,827	18,796	76,237	84,562	1,740,004	14,898	76,799	1,477,194	21,624,852	1,041,595	8,450,698
$200,000 under $500,000	493,581	13,969,611	598,490	7,918,487	285,708	5,255,817	10,776	34,816	31,589	1,122,155	5,620	53,253	668,539	19,665,025	191,117	4,117,443
$500,000 under $1,000,000	108,020	6,283,793	110,392	2,260,233	96,756	3,833,280	4,819	27,228	5,768	246,146	1,943	22,179	174,382	10,211,818	52,545	1,406,566
$1,000,000 or more	58,911	8,098,512	57,374	2,270,135	83,364	10,007,459	5,075	135,900	2,859	244,952	860	21,978	117,134	18,156,039	35,844	1,925,813
Nontaxable returns, total	**1,141,278**	**9,268,723**	**1,193,965**	**13,583,375**	**405,830**	**1,507,653**	**17,903**	**131,474**	**63,425**	**393,593**	**27,152**	**154,717**	**1,504,208**	**10,521,384**	**1,178,525**	**13,745,090**

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2015.

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.4

29-Jan-15

2012 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,775,857**	**72,441,439**	**5,644,506**	**58,053,980**	**1,893,327**	**24,536,102**	**63,618**	**322,818**	**443,853**	**6,435,646**	**104,110**	**626,099**	**6,429,886**	**100,870,058**	**4,839,610**	**47,800,377**
No adjusted gross income	148,809	2,852,439	333,614	6,311,419	56,199	571,115	3,850	37,239	7,340	93,035	5,927	92,336	177,932	3,140,856	340,336	7,278,525
$1 under $5,000	115,075	373,817	100,809	765,938	58,159	74,003	* 1,902	* 1,447	10,069	22,800	* 4,990	* 16,622	176,109	444,167	97,188	667,300
$5,000 under $10,000	170,658	822,972	133,909	984,689	44,834	98,765	0	0	14,471	59,416	* 5,091	* 12,374	218,288	937,398	134,390	911,923
$10,000 under $15,000	195,274	1,153,871	162,057	1,099,926	58,476	187,072	* 1,162	* 70	22,790	117,703	7,134	29,031	262,240	1,416,626	159,510	1,092,430
$15,000 under $20,000	187,821	1,393,686	167,173	1,321,075	73,203	157,302	* 3	* [3]	23,362	124,443	* 1,988	* 8,744	266,516	1,647,816	166,730	1,259,398
$20,000 under $25,000	191,924	1,350,086	155,809	1,050,768	67,808	174,326	* 2,960	* 17,826	19,817	78,105	* 2,999	* 18,565	260,628	1,584,798	156,579	1,153,069
$25,000 under $30,000	182,933	1,223,254	155,122	1,357,967	61,590	167,508	* 4,106	* 3,799	16,098	93,996	* 2,167	* 7,256	247,917	1,455,061	157,310	1,346,607
$30,000 under $40,000	313,150	2,316,936	382,554	3,100,007	100,541	310,301	3,329	18,931	29,528	204,997	** 19,014	** 45,296	413,386	2,725,112	377,701	2,860,503
$40,000 under $50,000	319,145	2,500,620	360,628	3,202,117	109,040	276,438	* 36	* 33	22,321	204,912	**	**	413,343	2,933,643	359,140	3,253,515
$50,000 under $75,000	717,908	7,233,432	851,770	7,405,787	246,952	1,148,482	9,878	65,234	72,328	861,828	17,362	109,407	947,929	9,058,671	847,206	7,327,074
$75,000 under $100,000	598,858	6,494,351	799,557	6,048,358	208,154	1,296,552	6,761	31,345	60,507	657,878	12,409	64,140	796,253	8,294,672	799,599	6,057,151
$100,000 under $200,000	1,017,509	15,744,031	1,311,953	12,755,764	436,780	3,808,203	13,546	26,325	105,103	2,094,216	18,119	133,025	1,394,366	21,043,012	984,041	8,133,742
$200,000 under $250,000	165,828	3,924,778	227,670	2,711,266	72,156	1,159,687	2,792	1,836	12,915	385,420	999	4,962	205,160	5,302,928	64,217	1,035,707
$250,000 under $500,000	280,323	9,819,601	326,904	5,058,983	145,009	3,284,926	5,784	31,473	15,524	736,247	2,834	37,792	372,788	13,496,336	107,155	2,142,352
$500,000 under $1,000,000	102,963	6,373,309	109,987	2,305,038	73,011	3,172,879	3,191	8,740	7,677	371,825	1,950	20,080	152,559	9,749,520	49,425	1,387,679
$1,000,000 under $1,500,000	28,252	2,259,922	28,005	781,878	26,573	1,598,681	1,236	11,383	1,671	87,789	501	8,239	46,466	3,872,378	15,029	507,228
$1,500,000 under $2,000,000	12,301	1,383,082	12,178	421,207	13,498	968,736	604	8,053	789	77,938	126	1,315	21,837	2,393,120	6,969	271,593
$2,000,000 under $5,000,000	18,962	2,775,679	17,103	705,345	25,083	2,139,749	1,425	25,972	** 1,394	** 132,282	** 437	** 11,428	36,606	4,954,512	11,360	579,577
$5,000,000 under $10,00,000	4,934	1,178,430	4,687	292,798	8,675	1,464,963	534	7,324	**	**	**	**	11,072	2,644,330	3,286	232,853
$10,000,000 or more	3,229	1,267,143	3,015	373,648	7,585	2,476,414	519	25,787	149	30,815	62	5,488	8,490	3,775,103	2,438	302,152
Taxable returns, total	**3,700,570**	**63,335,668**	**4,343,574**	**42,830,455**	**1,552,787**	**23,132,055**	**50,738**	**236,716**	**365,954**	**6,007,609**	**78,747**	**456,554**	**5,059,502**	**90,597,936**	**3,539,084**	**31,859,872**
No adjusted gross income	961	160,547	1,369	97,843	626	73,820	29	1,203	15	1,525	* 12	* 461	1,280	229,125	1,365	105,499
$1 under $5,000	* 2,524	* 9,450	* 12	* 909	* 3	* 45	0	0	0	0	0	0	* 2,524	* 3,782	* 12	* 850
$5,000 under $10,000	* 2,190	* 16,161	* 1,005	* 3,836	* 1,993	* 490	0	0	0	0	0	0	* 4,183	* 17,032	* 1,005	* 3,836
$10,000 under $15,000	59,646	351,804	33,419	223,226	23,499	100,774	0	0	10,958	77,875	* 999	* 1,682	90,118	524,996	30,357	189,593
$15,000 under $20,000	82,191	474,349	58,308	381,224	38,977	82,219	0	0	9,937	57,929	* 994	* 7,253	123,642	605,366	57,250	369,461
$20,000 under $25,000	90,936	698,297	70,959	413,167	34,102	95,713	* 1,083	* 110	10,098	29,036	* 999	* 1,089	129,609	814,358	69,101	416,058
$25,000 under $30,000	111,071	818,591	90,961	719,256	48,527	156,942	* 3,101	* 1,690	15,096	85,280	* 2,160	* 7,251	168,323	1,059,037	93,219	713,080
$30,000 under $40,000	220,343	1,672,363	246,017	1,800,693	82,945	272,920	* 3,324	* 18,915	26,791	181,378	** 19,011	** 45,254	306,217	2,076,480	244,066	1,678,059
$40,000 under $50,000	261,129	2,022,591	276,135	2,302,157	91,443	251,179	* 29	* 21	21,015	203,292	**	**	341,405	2,431,742	275,026	2,274,533
$50,000 under $75,000	662,519	6,358,762	774,406	6,218,340	231,375	1,077,909	7,419	56,675	69,712	828,739	17,324	109,126	882,402	8,135,538	769,866	6,235,769
$75,000 under $100,000	584,932	6,327,546	768,132	5,706,304	200,478	1,167,831	6,397	14,269	58,351	640,422	12,391	64,115	778,545	7,985,247	768,988	5,711,939
$100,000 under $200,000	1,007,874	15,578,616	1,296,729	12,431,853	429,240	3,675,136	13,371	25,551	103,949	2,086,588	17,967	131,592	1,380,018	20,749,912	970,350	7,781,520
$200,000 under $500,000	444,198	13,657,663	552,013	7,704,187	215,659	4,414,690	8,503	31,774	28,372	1,119,203	3,815	42,374	575,119	18,686,869	170,352	3,134,887
$500,000 under $1,000,000	102,620	6,352,152	109,415	2,283,253	72,725	3,160,347	3,177	8,654	7,664	371,318	1,947	19,884	152,027	9,716,631	49,194	1,371,313
$1,000,000 or more	67,436	8,836,775	64,695	2,544,206	81,196	8,602,040	4,303	77,854	3,996	325,025	1,126	26,470	124,090	17,561,820	38,931	1,873,474
Nontaxable returns, total	**1,075,287**	**9,105,770**	**1,300,932**	**15,223,524**	**340,539**	**1,404,047**	**12,880**	**86,102**	**77,899**	**428,036**	**25,364**	**169,545**	**1,370,384**	**10,272,123**	**1,300,526**	**15,940,505**

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2014.

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.4

2011 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,544,156**	**65,766,295**	**5,720,016**	**62,611,616**	**1,677,986**	**22,224,883**	**53,825**	**225,972**	**428,131**	**5,350,506**	**115,609**	**579,308**	**6,029,377**	**91,182,445**	**4,942,060**	**50,157,439**
No adjusted gross income	146,367	2,896,020	368,212	8,348,587	51,230	555,693	1,562	24,528	7,603	99,759	8,809	68,108	169,128	3,117,980	375,826	9,037,475
$1 under $5,000	120,476	433,908	95,619	747,077	48,317	41,941	* 1,617	* 4,110	15,747	40,578	* 4,023	* 9,585	179,419	501,035	91,200	571,915
$5,000 under $10,000	170,822	765,892	133,618	1,039,473	42,148	90,590	* 298	* 337	14,662	57,331	* 6,999	* 22,842	213,509	900,779	134,675	967,703
$10,000 under $15,000	228,155	1,438,614	197,145	1,470,621	64,499	156,331	* 1,012	* 696	23,699	123,736	* 4,023	* 15,496	292,052	1,671,416	194,775	1,434,608
$15,000 under $20,000	216,425	1,440,787	173,161	1,432,300	52,599	180,698	* 1,234	* 300	21,203	136,767	6,423	* 22,602	276,070	1,706,846	172,944	1,260,042
$20,000 under $25,000	198,939	1,201,325	177,725	1,306,719	44,185	101,558	* 2,497	* 423	22,258	97,159	* 4,016	* 10,806	247,936	1,385,186	176,254	1,204,724
$25,000 under $30,000	176,177	1,453,388	189,555	1,564,918	56,089	219,542	* 3,309	* 10,058	24,056	142,625	* 3,285	* 15,395	242,550	1,785,593	187,167	1,496,853
$30,000 under $40,000	316,163	2,439,235	399,741	3,360,499	115,929	420,532	5,278	3,021	17,355	148,729	10,979	55,969	416,620	2,961,506	398,673	3,269,769
$40,000 under $50,000	286,712	2,344,169	374,062	3,570,570	86,633	221,178	* 4,893	* 5,756	23,738	231,721	9,117	49,152	375,862	2,768,036	366,632	3,412,588
$50,000 under $75,000	680,552	6,086,670	893,675	7,872,585	226,297	1,234,392	7,547	46,115	70,312	833,033	15,406	93,052	903,004	8,042,586	877,978	7,434,048
$75,000 under $100,000	563,212	5,954,881	784,198	7,010,152	180,138	708,955	3,459	2,122	73,456	752,648	11,825	38,901	750,392	7,271,597	771,483	6,831,427
$100,000 under $200,000	927,234	14,408,403	1,287,714	12,659,305	396,930	3,813,357	8,023	14,978	82,168	1,405,544	23,173	114,546	1,237,611	19,017,689	974,526	7,748,434
$200,000 under $250,000	155,959	3,900,469	208,653	2,900,564	66,494	1,385,851	1,956	10,080	9,192	451,241	1,900	7,000	194,354	5,597,189	56,673	1,021,278
$250,000 under $500,000	227,542	9,059,125	299,277	5,204,082	127,799	3,313,028	5,618	14,062	15,364	535,447	3,894	27,485	316,501	12,622,819	97,139	2,041,960
$500,000 under $1,000,000	81,485	5,110,752	87,858	2,021,018	59,159	3,040,691	2,434	18,131	4,387	168,519	** 1,738	** 28,366	122,808	8,170,260	37,904	1,035,299
$1,000,000 under $1,500,000	20,574	1,878,644	22,437	695,150	19,300	1,187,561	976	11,668	1,512	49,975	**	**	34,693	3,134,394	11,908	419,633
$1,500,000 under $2,000,000	9,238	1,192,887	9,160	314,882	10,340	873,074	530	7,736	540	24,262	**	**	16,695	2,077,542	4,965	211,529
$2,000,000 under $5,000,000	12,955	2,199,590	13,128	625,425	18,711	1,849,358	981	23,029	625	26,840	**	**	26,666	4,031,318	7,881	412,918
$5,000,000 under $10,00,000	3,203	779,259	3,102	203,809	6,255	1,063,694	317	11,219	150	8,344	**	**	7,877	1,831,430	2,071	141,638
$10,000,000 or more	1,964	782,279	1,977	263,879	4,934	1,766,858	284	17,603	103	16,249	**	**	5,629	2,587,243	1,385	203,597
Taxable returns, total	**3,439,621**	**56,603,197**	**4,290,707**	**43,990,106**	**1,382,457**	**20,970,501**	**43,588**	**158,552**	**342,857**	**4,860,767**	**82,261**	**385,664**	**4,658,527**	**80,871,339**	**3,523,868**	**31,574,608**
No adjusted gross income	893	89,215	** 1,732	** 92,279	665	61,428	45	2,594	* 14	* 431	* 12	* 761	1,299	134,979	** 1,709	** 94,403
$1 under $5,000	* 1,013	* 1,477	**	**	* 3,016	* 1,531	0	0	* 1,005	* 980	0	0	* 5,035	* 3,988	**	**
$5,000 under $10,000	* 3,829	* 15,916	* 1,885	* 13,136	* 1,592	* 115	0	0	0	0	0	0	5,421	16,032	* 1,888	* 14,182
$10,000 under $15,000	62,343	419,261	43,426	278,218	23,549	63,949	* 1,006	* 88	9,579	49,725	* 1,006	* 3,335	88,439	527,317	41,830	282,683
$15,000 under $20,000	84,023	517,321	58,047	292,450	24,872	66,609	0	0	7,636	55,124	* 3,008	* 7,819	110,549	624,731	58,196	278,499
$20,000 under $25,000	113,067	661,027	81,404	604,826	30,465	68,087	* 1,967	* 216	15,278	70,477	* 2,011	* 3,812	148,252	790,854	81,053	535,084
$25,000 under $30,000	119,123	1,004,210	109,046	812,389	44,324	186,007	* 2,302	* 8,029	23,038	134,769	* 2,312	* 938	174,199	1,311,722	108,264	776,725
$30,000 under $40,000	227,415	1,855,183	262,808	2,009,125	94,880	353,649	* 4,152	* 2,693	16,222	132,945	8,970	48,106	313,796	2,304,108	263,288	1,989,620
$40,000 under $50,000	232,444	1,884,190	284,345	2,531,475	76,163	169,838	* 3,915	* 5,402	23,345	227,748	7,839	17,150	312,488	2,259,590	276,609	2,423,180
$50,000 under $75,000	623,561	5,503,532	787,841	6,501,300	212,193	1,201,783	6,304	13,673	65,592	815,012	14,910	88,490	835,816	7,415,678	776,152	6,064,214
$75,000 under $100,000	544,863	5,712,736	753,034	6,624,044	173,530	681,151	3,294	1,535	68,662	698,750	11,522	38,449	722,391	6,950,847	741,395	6,344,407
$100,000 under $200,000	916,608	14,171,162	1,264,957	12,166,795	386,387	3,755,782	7,607	12,187	80,722	1,397,805	23,159	114,473	1,219,547	18,731,770	955,095	7,408,899
$200,000 under $500,000	381,607	12,880,462	505,345	8,009,313	192,719	4,643,425	7,503	23,078	24,463	983,611	5,778	34,014	507,927	18,085,076	152,646	2,994,131
$500,000 under $1,000,000	81,114	5,085,548	87,341	1,995,609	58,806	3,031,922	2,417	18,062	4,377	167,820	** 1,733	** 28,317	122,179	8,136,445	37,690	1,015,422
$1,000,000 or more	47,717	6,802,058	49,496	2,059,147	59,296	6,685,225	3,077	70,996	2,923	125,569	**	**	91,190	13,578,202	28,054	1,353,157
Nontaxable returns, total	**1,104,536**	**9,163,198**	**1,429,309**	**18,621,509**	**295,529**	**1,254,382**	**10,237**	**67,421**	**85,274**	**489,739**	**33,348**	**193,644**	**1,370,849**	**10,311,106**	**1,418,192**	**18,582,832**

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2013.

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.4

26-Nov-12

2010 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,253,506**	**63,040,671**	**5,747,164**	**66,716,151**	**1,684,859**	**18,882,958**	**52,663**	**290,994**	**429,934**	**4,776,434**	**112,126**	**634,445**	**5,759,833**	**84,637,766**	**4,967,114**	**53,068,939**
No adjusted gross income	138,237	2,559,585	363,446	9,003,278	61,043	603,806	2,400	48,279	10,085	113,848	11,884	129,687	173,761	2,916,944	367,932	9,621,556
$1 under $5,000	111,511	312,628	112,649	975,243	44,739	28,803	* 296	* 577	10,804	34,382	* 5,579	* 29,766	157,027	347,756	110,976	850,751
$5,000 under $10,000	173,728	766,644	147,590	1,398,876	47,229	100,424	* 1,928	* 209	15,991	61,569	* 3,045	* 29,286	221,768	903,586	139,636	1,207,825
$10,000 under $15,000	218,087	1,235,310	167,356	1,391,105	76,207	178,560	* 36	* 9	21,553	75,543	* 5,330	* 28,322	298,899	1,475,027	160,232	1,418,712
$15,000 under $20,000	195,036	1,463,317	218,053	1,666,137	59,917	105,002	* 2,093	* 9,558	26,665	132,218	11,012	23,696	268,167	1,667,651	213,695	1,697,185
$20,000 under $25,000	185,730	1,241,115	217,492	1,860,761	50,860	163,482	* 2,349	* 5,353	21,988	138,444	* 2,354	* 17,670	245,165	1,529,497	209,629	1,805,306
$25,000 under $30,000	169,166	1,378,542	186,749	1,704,335	60,803	272,595	* 2,352	* 4,555	22,142	152,091	6,499	16,432	236,835	1,759,728	183,848	1,575,406
$30,000 under $40,000	285,898	2,363,967	404,830	3,591,256	95,044	346,150	2,311	21,814	28,523	230,811	** 15,378	** 61,679	379,035	2,866,747	392,545	3,527,557
$40,000 under $50,000	305,519	2,467,677	401,789	3,804,995	112,619	424,609	3,186	1,487	24,755	242,955	**	**	413,384	3,064,397	389,906	3,572,377
$50,000 under $75,000	653,819	6,399,914	968,370	8,480,131	217,005	1,049,359	2,116	5,154	74,035	785,677	18,304	70,041	864,152	8,029,382	946,545	7,937,597
$75,000 under $100,000	527,027	5,780,108	746,039	6,784,642	212,415	1,103,584	4,984	22,711	68,233	661,487	10,723	39,229	734,084	7,421,190	724,294	6,511,462
$100,000 under $200,000	845,211	14,073,227	1,201,557	13,340,529	371,273	3,254,223	16,938	52,482	77,162	1,231,993	15,101	126,752	1,137,710	18,087,380	906,989	7,887,870
$200,000 under $250,000	122,594	3,240,928	206,262	3,121,734	60,228	899,827	1,068	3,963	7,320	167,740	1,839	5,357	158,964	4,179,694	62,718	1,060,878
$250,000 under $500,000	205,636	7,651,357	276,713	5,298,333	108,142	3,014,346	5,345	24,765	13,564	450,586	3,468	31,939	276,064	10,902,533	94,364	2,093,155
$500,000 under $1,000,000	73,782	5,181,331	83,073	2,122,838	53,821	2,141,821	2,120	31,329	4,696	195,601	912	7,338	113,236	7,389,133	37,669	1,003,451
$1,000,000 under $1,500,000	18,399	1,825,330	20,523	748,748	17,749	1,033,421	847	4,829	1,021	32,819	250	3,696	30,921	2,862,660	10,669	419,225
$1,500,000 under $2,000,000	7,804	966,354	8,139	354,691	8,818	594,766	571	3,381	476	13,621	200	2,824	14,309	1,557,372	4,736	213,335
$2,000,000 under $5,000,000	11,588	2,083,170	11,748	625,037	16,575	1,472,609	1,002	14,553	668	31,718	157	5,443	23,846	3,549,290	7,338	365,449
$5,000,000 under $10,00,000	2,950	706,433	2,873	195,867	5,567	676,088	356	6,301	172	12,455	61	2,691	7,134	1,375,112	1,971	124,238
$10,000,000 or more	1,785	1,343,734	1,913	247,615	4,803	1,419,484	365	29,685	81	10,876	31	2,596	5,371	2,752,688	1,421	175,605
Taxable returns, total	**3,091,392**	**53,531,016**	**4,079,736**	**44,409,125**	**1,318,791**	**17,348,551**	**39,691**	**193,703**	**328,015**	**4,217,630**	**74,974**	**369,147**	**4,255,760**	**73,678,138**	**3,324,337**	**30,692,443**
No adjusted gross income	1,200	106,141	673	76,705	647	44,723	25	1,191	**	**	* 4	* 260	1,455	132,579	433	59,754
$1 under $5,000	* 50	* 4,220	** 213	** 9,142	* 3	* 372	0	0	** 1,019	** 668	0	0	* 1,068	* 5,145	** 213	** 4,263
$5,000 under $10,000	* 1,563	* 12,771	**	**	* 1,970	* 3,160	0	0	0	0	* 1,018	* 991	* 3,532	* 14,941	**	**
$10,000 under $15,000	55,815	353,546	22,477	156,741	15,897	35,326	* 3	* 1	* 3,646	* 22,252	0	0	72,463	408,521	18,989	115,873
$15,000 under $20,000	75,824	676,234	52,598	294,743	21,477	40,326	* 976	* 5,970	15,046	84,068	* 4,987	* 8,337	105,201	795,068	51,368	282,631
$20,000 under $25,000	89,927	638,210	71,377	560,304	30,801	125,642	* 997	* 102	9,250	86,736	* 1,246	* 458	124,246	845,709	65,949	517,485
$25,000 under $30,000	93,393	833,735	84,541	724,811	39,514	199,182	* 998	* 3,082	13,247	93,077	* 4,381	* 13,765	137,730	1,106,533	82,625	649,975
$30,000 under $40,000	190,494	1,633,691	241,854	1,945,911	71,116	260,899	* 1,181	* 21,473	23,638	209,907	** 13,375	** 51,437	261,311	2,069,474	234,911	1,868,390
$40,000 under $50,000	238,996	1,758,385	288,543	2,497,813	101,062	322,014	* 3,152	* 1,395	21,688	206,812	**	**	336,777	2,239,534	276,751	2,277,650
$50,000 under $75,000	569,763	5,451,719	818,767	6,613,189	198,801	967,584	* 979	* 2,264	68,969	753,083	17,284	67,607	767,839	7,028,958	795,943	6,215,002
$75,000 under $100,000	500,410	5,368,962	704,998	6,132,618	203,749	1,077,363	3,844	10,749	66,919	621,630	10,714	39,174	702,065	6,962,624	684,669	5,881,087
$100,000 under $200,000	831,421	13,818,377	1,185,903	12,847,374	360,420	3,168,103	15,992	29,660	76,686	1,226,059	15,082	126,603	1,115,926	17,769,533	893,144	7,468,407
$200,000 under $500,000	326,712	10,813,837	480,462	8,310,025	166,510	3,846,887	6,319	28,059	20,806	616,355	5,281	36,883	432,122	14,938,020	155,914	3,091,997
$500,000 under $1,000,000	73,483	5,152,053	82,403	2,094,700	53,538	2,126,514	2,106	31,249	4,690	195,551	909	6,982	112,758	7,345,797	37,445	983,011
$1,000,000 or more	42,341	6,909,134	44,927	2,145,051	53,286	5,130,455	3,119	58,508	2,411	101,431	693	16,650	81,268	12,015,703	25,984	1,276,917
Nontaxable returns, total	**1,162,114**	**9,509,655**	**1,667,428**	**22,307,026**	**366,067**	**1,534,408**	**12,971**	**97,292**	**101,920**	**558,804**	**37,152**	**265,298**	**1,504,073**	**10,959,628**	**1,642,777**	**22,376,497**

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2012.

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.4

2-Aug-11

2009 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,120,652**	**59,282,981**	**5,685,324**	**70,772,197**	**1,690,576**	**15,772,334**	**67,037**	**260,103**	**441,845**	**4,722,728**	**118,530**	**655,397**	**5,634,074**	**77,879,456**	**5,002,015**	**55,406,275**
No adjusted gross income	141,122	2,669,599	393,977	11,100,292	62,764	619,136	4,023	34,587	11,910	81,441	8,099	152,895	184,253	3,041,627	393,877	10,219,158
$1 under $5,000	103,547	265,653	115,260	973,680	50,933	78,349	*	*	13,713	29,345	* 4,000	* 25,765	158,122	346,177	107,829	970,689
$5,000 under $10,000	175,219	821,266	140,809	1,193,051	73,058	264,073	* 3,980	* 3,798	21,655	71,996	* 3,210	* 4,976	250,478	1,130,845	135,685	1,096,228
$10,000 under $15,000	191,958	1,124,448	188,376	1,592,811	60,839	111,863	* 4,025	* 1,357	23,209	140,672	7,969	11,925	260,319	1,357,602	185,097	1,557,713
$15,000 under $20,000	211,606	1,270,578	213,015	1,664,160	75,100	122,210	* 327	* 168	21,522	115,180	* 9,341	* 19,195	292,629	1,474,436	213,146	1,620,748
$20,000 under $25,000	197,534	1,405,713	207,591	1,731,864	60,144	167,740	* 1,139	* 60	25,667	158,754	12,537	64,787	265,018	1,686,207	208,983	1,718,220
$25,000 under $30,000	169,073	1,188,526	211,112	2,125,262	61,082	145,595	* 1,169	* 4,392	23,853	149,293	* 1,974	* 4,191	234,904	1,443,637	203,469	1,971,039
$30,000 under $40,000	331,040	2,591,715	429,949	4,120,280	105,122	380,504	* 1,006	* 11,599	25,619	151,177	** 7,988	** 39,331	430,326	3,086,084	422,819	3,791,935
$40,000 under $50,000	296,790	2,383,772	401,424	3,903,946	112,472	384,865	4,061	9,747	35,489	261,575	** 7,360	** 22,408	395,697	2,909,099	398,662	3,685,981
$50,000 under $75,000	626,486	5,944,870	978,726	9,592,615	237,307	1,097,424	12,662	50,521	77,147	779,656	15,901	46,436	851,267	7,659,459	961,824	9,024,993
$75,000 under $100,000	494,633	5,170,976	726,585	6,825,580	189,358	889,253	6,472	1,679	59,053	628,302	13,000	42,487	661,874	6,450,581	708,739	6,549,130
$100,000 under $200,000	774,980	13,189,573	1,150,227	14,318,039	351,903	2,737,675	16,459	53,386	77,127	1,108,892	20,938	146,852	1,061,820	16,632,517	873,787	8,414,650
$200,000 under $250,000	116,549	3,000,244	173,345	3,045,369	51,099	726,421	3,336	4,778	9,619	290,620	1,744	14,149	154,029	3,917,063	48,020	964,572
$250,000 under $500,000	184,010	7,386,400	244,934	4,723,541	103,035	2,018,275	4,262	29,273	11,085	517,399	2,899	33,696	256,275	9,733,099	84,240	1,829,027
$500,000 under $1,000,000	68,049	4,584,629	73,662	1,977,546	50,580	1,766,969	1,844	16,913	5,178	238,426	893	12,228	104,635	6,360,918	34,912	906,475
$1,000,000 under $1,500,000	16,750	1,782,440	16,001	608,158	15,433	1,023,400	867	6,963	0	0	260	3,092	28,041	2,860,585	8,923	315,050
$1,500,000 under $2,000,000	7,113	1,019,407	7,081	300,446	8,013	398,448	328	2,766	0	0	176	5,098	13,172	1,423,399	3,914	177,949
$2,000,000 under $5,000,000	10,400	1,886,749	9,538	552,039	14,291	948,830	693	8,480	0	0	183	2,668	21,352	2,856,767	5,637	310,236
$5,000,000 under $10,00,000	2,424	719,308	2,334	179,923	4,509	530,136	214	7,632	0	0	29	937	5,833	1,277,804	1,547	110,697
$10,000,000 or more	1,370	877,115	1,377	243,594	3,533	1,361,167	170	12,003	0	0	27	2,280	4,030	2,231,548	907	171,783
Taxable returns, total	**2,903,206**	**48,922,378**	**3,889,731**	**44,284,042**	**1,268,247**	**13,393,355**	**50,398**	**191,878**	**339,693**	**4,199,174**	**77,807**	**387,462**	**4,035,172**	**65,251,782**	**3,223,913**	**30,436,341**
No adjusted gross income	763	84,456	656	75,038	481	40,920	* 118	* 930	* 14	* 218	* 113	* 8,684	1,021	120,931	849	70,664
$1 under $5,000	0	0	* 1,006	* 327	* 2,002	* 3,729	0	0	0	0	0	0	* 2,002	* 3,407	* 6	* 4
$5,000 under $10,000	* 998	* 1,042	* 1,002	* 1,446	* 3,573	* 6,921	0	0	*	*	0	0	4,571	7,989	* 1,002	* 1,446
$10,000 under $15,000	33,834	222,592	24,447	174,860	18,361	52,843	1,004	2	5,002	37,559	* 3,011	* 6,426	53,192	312,192	26,701	151,989
$15,000 under $20,000	83,193	516,986	46,099	202,122	27,307	37,426	*	*	9,016	45,773	3,007	8,011	113,211	600,123	44,088	197,929
$20,000 under $25,000	87,430	664,226	73,127	468,029	25,722	113,230	* 1,004	* 4	18,953	109,040	* 3,988	* 14,797	126,123	875,489	71,124	394,622
$25,000 under $30,000	96,013	646,224	94,655	680,212	37,745	93,363	997	1,034	16,469	103,803	* 999	* 3,162	138,592	833,162	87,708	651,073
$30,000 under $40,000	207,520	1,502,266	248,473	1,898,481	75,125	255,576	*	*	21,109	122,151	** 5,986	** 26,101	284,072	1,869,536	244,382	1,797,921
$40,000 under $50,000	221,151	1,789,364	266,721	2,312,066	90,486	338,142	* 2,370	* 1,394	35,175	260,266	** 6,355	** 22,294	305,615	2,304,742	265,780	2,186,426
$50,000 under $75,000	537,883	4,963,056	809,338	7,407,299	213,299	1,017,655	* 10,592	* 47,196	74,412	753,913	14,794	41,439	749,397	6,606,979	788,356	6,918,090
$75,000 under $100,000	467,953	4,790,040	677,043	6,027,098	182,707	868,771	* 6,422	* 1,552	57,069	622,411	12,818	41,456	632,304	6,084,046	658,057	5,686,676
$100,000 under $200,000	762,349	12,839,531	1,122,231	13,594,191	344,388	2,695,630	16,307	52,658	76,683	1,100,876	20,611	143,113	1,042,875	16,229,115	849,313	7,703,482
$200,000 under $500,000	298,602	10,286,317	415,677	7,644,670	151,394	2,641,873	7,502	33,425	20,624	805,453	4,610	46,826	406,190	13,447,021	131,067	2,722,771
$500,000 under $1,000,000	67,687	4,557,007	73,169	1,947,722	50,206	1,749,497	1,830	16,701	5,168	237,711	840	11,087	104,024	6,315,040	34,684	890,098
$1,000,000 or more	37,831	6,059,271	36,086	1,850,480	45,451	3,477,779	2,252	36,983	0	0	675	14,067	71,983	9,642,010	20,793	1,063,150
Nontaxable returns, total	**1,217,446**	**10,360,604**	**1,795,593**	**26,488,155**	**422,330**	**2,378,979**	**16,639**	**68,225**	**102,153**	**523,554**	**40,723**	**267,935**	**1,598,902**	**12,627,673**	**1,778,103**	**24,969,934**

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

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2011.

22-Jul-10

2008 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,040,040**	**60,072,010**	**5,672,498**	**75,494,386**	**1,714,045**	**26,573,738**	**35,714**	**208,904**	**452,563**	**5,127,721**	**108,679**	**584,710**	**5,609,546**	**90,085,275**	**4,935,836**	**57,144,996**
No adjusted gross income	117,085	2,208,762	370,706	10,913,382	44,512	536,273	2,801	34,822	9,948	78,537	7,114	88,778	145,458	2,615,693	375,956	10,228,719
$1 under $5,000	99,340	306,138	110,573	1,006,539	46,543	76,624	* 519	* 103	11,374	20,451	* 3,587	* 18,311	147,439	388,434	106,946	858,411
$5,000 under $10,000	164,157	667,485	140,915	1,550,049	46,609	118,481	* 2,061	* 8,112	17,615	76,707	* 3,887	* 11,295	216,023	846,470	137,782	1,382,176
$10,000 under $15,000	183,951	900,405	201,090	1,917,985	74,073	204,731	* 1,145	* 1,795	23,908	128,076	7,565	14,075	260,042	1,205,101	191,493	1,687,294
$15,000 under $20,000	189,412	1,267,897	198,967	2,056,292	57,147	225,610	* 1,496	* 2,440	28,034	151,305	* 2,138	* 16,353	254,178	1,613,219	191,473	1,802,403
$20,000 under $25,000	191,084	1,294,127	202,052	1,928,526	65,807	228,091	* 1,923	* 5,622	21,770	107,651	8,476	28,204	257,466	1,575,169	199,482	1,744,668
$25,000 under $30,000	149,845	1,156,796	205,522	2,253,628	55,170	197,965	* 4	* 12	19,056	101,107	* 2,921	* 6,580	207,468	1,420,610	198,456	1,976,601
$30,000 under $40,000	285,222	2,075,222	424,222	4,093,894	108,618	453,977	* 1,316	* 2,224	30,840	232,907	** 20,012	** 87,281	399,215	2,724,306	414,171	3,582,113
$40,000 under $50,000	255,626	2,003,200	438,469	4,389,114	95,169	415,948	1,102	1,031	38,262	259,924	**	**	352,722	2,571,879	425,099	3,969,440
$50,000 under $75,000	608,803	5,246,296	977,274	10,418,116	231,180	1,276,934	3,120	9,614	81,588	839,435	14,703	96,434	841,713	7,193,392	941,564	9,390,959
$75,000 under $100,000	503,772	5,572,680	703,738	7,372,443	196,234	1,359,107	3,504	11,242	54,911	739,494	16,238	63,293	686,124	7,547,406	684,774	6,723,857
$100,000 under $200,000	810,632	12,911,504	1,139,770	14,652,399	374,458	3,900,128	8,947	17,079	83,825	1,173,097	13,822	75,923	1,131,525	17,715,768	853,186	7,992,247
$200,000 under $500,000	345,324	11,313,028	436,932	8,349,573	192,988	5,238,996	3,237	29,079	23,953	918,572	6,238	42,613	483,005	17,108,124	149,656	3,112,357
$500,000 under $1,000,000	81,617	5,300,833	76,176	2,202,241	59,748	3,444,904	2,007	31,153	4,545	147,193	957	14,632	124,311	8,794,071	38,065	1,158,925
$1,000,000 under $1,500,000	22,594	2,086,573	19,592	746,241	21,864	1,675,954	776	4,651	1,288	69,391	416	6,009	38,729	3,785,266	11,027	405,102
$1,500,000 under $2,000,000	10,030	1,273,281	8,571	393,014	11,134	1,062,942	377	3,211	494	19,644	217	3,423	18,490	2,337,639	5,004	266,007
$2,000,000 under $5,000,000	15,470	2,585,416	12,632	714,421	20,293	2,674,200	836	22,224	818	34,974	273	6,578	30,389	5,254,160	8,142	479,440
$5,000,000 under $10,00,000	3,752	937,680	3,253	224,596	6,760	1,248,783	289	12,217	208	15,956	69	2,377	8,730	2,193,060	2,137	153,447
$10,000,000 or more	2,324	964,688	2,043	311,934	5,736	2,234,089	252	12,272	126	13,300	48	2,551	6,518	3,195,509	1,425	230,829
Taxable returns, total	**3,065,117**	**52,062,538**	**4,089,298**	**48,661,999**	**1,390,986**	**24,954,913**	**25,836**	**146,876**	**359,184**	**4,602,243**	**80,703**	**402,426**	**4,330,738**	**80,305,789**	**3,388,001**	**33,286,733**
No adjusted gross income	851	67,985	520	64,908	332	49,707	* 27	* 1,361	* 112	* 6,131	* 4	* 177	1,117	120,525	475	68,284
$1 under $5,000	0	0	* 3	* 91	* 3,721	* 3,677	0	0	0	0	0	0	* 3,721	* 3,677	* 3	* 91
$5,000 under $10,000	* 2,961	* 11,838	* 4,590	* 38,590	* 4,296	* 13,819	0	0	* 648	* 3,174	0	0	7,900	26,318	* 3,938	* 39,762
$10,000 under $15,000	43,000	170,579	37,003	242,835	20,511	34,656	0	0	6,600	27,926	* 1,304	* 477	64,752	232,531	34,262	221,077
$15,000 under $20,000	66,718	491,054	55,489	418,947	25,703	103,175	* 1,011	* 386	12,901	73,349	0	0	97,796	666,193	51,459	328,262
$20,000 under $25,000	105,927	730,697	87,886	547,687	44,978	156,413	* 619	* 433	15,808	70,966	* 5,547	* 25,252	153,259	935,830	86,089	521,674
$25,000 under $30,000	105,978	821,310	104,462	1,028,481	37,803	127,471	0	0	17,793	100,455	* 2,921	* 6,580	150,742	1,021,434	100,537	900,952
$30,000 under $40,000	211,784	1,506,690	270,280	2,200,712	90,061	370,148	* 1,313	* 2,224	27,209	188,247	** 19,380	** 86,746	307,141	2,032,942	265,782	2,042,409
$40,000 under $50,000	215,673	1,565,063	333,185	2,962,791	83,116	361,352	* 919	* 679	35,245	227,290	**	**	300,806	2,049,761	325,953	2,756,355
$50,000 under $75,000	547,190	4,585,608	851,661	8,025,793	214,906	1,224,977	* 2,637	* 2,708	74,619	785,036	13,674	68,203	764,480	6,443,413	821,197	7,298,354
$75,000 under $100,000	486,946	5,311,185	672,650	6,472,695	188,486	1,271,211	* 3,369	* 10,886	53,796	734,052	16,235	63,270	664,340	7,195,769	653,918	5,945,605
$100,000 under $200,000	799,902	12,508,114	1,116,103	13,944,323	362,172	3,818,311	8,348	15,718	83,116	1,169,048	13,509	75,248	1,110,006	17,236,818	831,029	7,507,323
$200,000 under $500,000	343,037	11,219,539	434,172	8,203,788	190,666	5,202,586	3,127	28,223	23,878	917,168	6,202	41,531	479,099	16,979,286	148,132	3,019,606
$500,000 under $1,000,000	81,264	5,272,155	75,568	2,164,732	59,058	3,431,004	1,970	30,023	4,532	146,189	909	14,196	123,439	8,750,771	37,740	1,136,642
$1,000,000 or more	53,887	7,800,721	45,726	2,345,626	65,174	8,786,405	2,495	54,235	2,926	153,211	1,018	20,746	102,140	16,610,521	27,487	1,500,335
Nontaxable returns, total	**974,922**	**8,009,472**	**1,583,200**	**26,832,387**	**323,059**	**1,618,824**	**9,878**	**62,028**	**93,379**	**525,478**	**27,976**	**182,284**	**1,278,808**	**9,779,486**	**1,547,836**	**23,858,263**

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
Note: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, July 2009.

7-Aug-09

2007 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,024,356**	**56,510,400**	**5,525,203**	**74,090,927**	**1,554,920**	**17,875,464**	**40,577**	**235,788**	**428,089**	**3,988,998**	**116,379**	**587,605**	**5,448,163**	**76,926,346**	**4,886,331**	**56,287,538**
No adjusted gross income	84,003	1,294,067	307,331	10,209,217	29,549	561,447	1,169	20,601	9,321	103,507	3,131	41,894	107,992	1,854,292	309,637	8,791,898
$1 under $5,000	79,312	247,409	91,214	1,092,452	35,727	59,017	*634	*9,464	7,768	31,111	*1,935	*16,079	113,658	313,198	87,406	942,253
$5,000 under $10,000	141,355	585,381	147,203	1,392,180	35,263	112,736	*1,288	*639	15,525	62,290	7,138	33,484	180,687	731,035	149,583	1,330,691
$10,000 under $15,000	170,491	823,329	197,220	1,861,492	44,851	109,433	*976	*650	22,315	110,348	8,498	26,780	222,341	1,027,913	195,661	1,658,466
$15,000 under $20,000	199,263	1,244,824	196,591	2,069,635	67,258	226,743	*638	*6,262	23,029	150,752	5,430	28,417	267,407	1,592,806	188,363	1,727,612
$20,000 under $25,000	169,479	1,108,579	190,894	1,928,120	56,042	159,057	*3,991	*4,026	21,831	130,918	8,852	49,451	221,871	1,361,506	195,595	1,772,937
$25,000 under $30,000	158,253	1,070,757	201,551	1,917,893	51,738	119,286	**6,404	**53,310	17,068	63,669	6,428	30,464	208,821	1,181,472	201,664	1,701,866
$30,000 under $40,000	292,725	1,983,096	439,892	4,506,321	102,041	225,072	**	**	32,750	233,368	9,330	35,010	401,633	2,348,871	425,805	3,758,335
$40,000 under $50,000	287,369	2,197,097	419,653	4,109,975	82,589	491,884	**	**	28,421	225,318	8,799	49,278	370,364	2,845,702	408,916	3,728,231
$50,000 under $75,000	618,840	5,555,293	967,318	10,444,172	215,252	861,501	*3,389	*5,377	71,504	504,892	17,302	50,864	835,349	6,764,046	942,724	9,216,791
$75,000 under $100,000	507,542	4,771,380	689,329	7,268,378	180,207	1,059,007	7,059	28,988	69,352	728,459	16,080	63,247	689,893	6,412,295	673,953	6,450,387
$100,000 under $200,000	785,254	11,461,046	1,119,848	14,453,161	345,379	2,837,668	6,135	6,277	77,246	884,021	14,602	65,733	1,077,156	14,934,246	859,731	8,254,860
$200,000 under $500,000	375,478	11,410,552	415,187	7,713,515	175,914	3,544,250	5,071	27,442	23,808	566,666	**7,648	**70,711	499,010	15,202,030	162,561	3,518,446
$500,000 under $1,000,000	91,691	4,949,578	86,630	2,383,908	62,429	2,247,534	1,611	13,640	**8,149	**193,679	**	**	136,683	7,176,507	49,110	1,496,892
$1,000,000 under $1,500,000	25,552	2,072,546	23,852	844,890	20,817	907,825	666	13,688	**	**	448	10,556	40,876	2,997,402	14,301	534,783
$1,500,000 under $2,000,000	11,675	1,168,030	9,903	412,830	11,280	537,922	340	6,805	**	**	268	3,634	19,870	1,696,701	6,303	284,766
$2,000,000 under $5,000,000	18,217	2,402,548	14,965	801,141	22,855	1,778,901	657	25,477	**	**	347	8,182	35,107	4,297,372	9,927	569,170
$5,000,000 under $10,00,000	4,838	998,861	3,980	299,090	8,336	644,516	276	7,403	**	**	95	2,173	11,020	1,641,949	2,987	232,010
$10,000,000 or more	3,018	1,166,028	2,641	382,555	7,392	1,391,666	272	5,738	**	**	47	1,649	8,426	2,547,004	2,105	317,144
Taxable returns, total	**3,234,754**	**50,367,143**	**4,140,188**	**49,544,606**	**1,356,432**	**16,579,796**	**34,667**	**192,961**	**364,417**	**3,618,322**	**90,185**	**411,227**	**4,479,695**	**69,418,515**	**3,516,472**	**35,344,223**
No adjusted gross income	674	74,645	783	102,275	254	34,460	*3	*2,971	*112	*2,480	*5	*1,761	934	109,528	681	100,450
$1 under $5,000	*1,652	*3,473	*644	*680	7,044	6,471	--	--	*644	*1,744	*8	*340	9,339	10,669	--	--
$5,000 under $10,000	9,033	63,546	8,017	45,908	*1,183	*95	--	--	*1,309	*6,734	--	--	11,525	68,891	7,363	44,424
$10,000 under $15,000	61,024	264,667	42,022	192,893	24,928	71,848	*644	*16	11,665	43,174	*2,641	*1,192	90,901	374,129	40,496	210,588
$15,000 under $20,000	85,063	546,834	68,623	457,088	30,888	86,558	--	--	10,039	85,083	*1,275	*1,154	118,637	713,403	64,885	403,431
$20,000 under $25,000	109,766	719,831	92,939	651,962	44,506	129,352	*2,998	*234	18,972	119,004	7,566	28,821	157,049	956,525	98,560	684,970
$25,000 under $30,000	112,265	691,466	111,738	801,642	44,064	109,987	**5,879	**51,012	13,869	56,333	6,388	30,332	155,493	797,212	111,510	746,894
$30,000 under $40,000	235,682	1,586,602	286,485	2,519,563	91,709	209,932	**	**	32,024	215,667	8,688	34,690	335,223	1,940,820	277,458	2,102,211
$40,000 under $50,000	242,171	1,700,314	341,061	2,848,746	73,880	447,988	**	**	28,409	224,845	7,350	39,496	320,296	2,315,312	332,201	2,660,540
$50,000 under $75,000	573,172	4,827,460	866,274	8,440,377	207,549	851,346	*3,389	*5,377	69,944	493,385	17,056	47,827	784,208	6,029,432	844,273	7,626,117
$75,000 under $100,000	496,945	4,588,396	662,531	6,780,213	179,330	1,049,652	6,756	27,167	68,348	727,803	15,781	63,238	678,755	6,227,358	647,213	5,967,768
$100,000 under $200,000	777,961	11,200,411	1,103,747	14,011,269	342,831	2,819,208	6,130	6,269	77,164	883,647	14,589	65,698	1,067,981	14,673,464	845,509	7,943,382
$200,000 under $500,000	374,644	11,362,318	413,825	7,621,785	175,417	3,533,694	5,051	27,312	23,778	565,379	**7,635	**70,503	497,829	15,144,202	161,858	3,456,740
$500,000 under $1,000,000	91,508	4,936,428	86,342	2,362,141	62,284	2,243,623	1,608	13,587	**8,139	**193,042	**	**	136,409	7,159,206	48,959	1,479,807
$1,000,000 or more	63,194	7,800,754	55,159	2,708,065	70,567	4,985,580	2,208	59,017	**	**	1,202	26,175	115,114	12,898,364	35,506	1,916,901
Nontaxable returns, total	**789,603**	**6,143,258**	**1,385,015**	**24,546,321**	**198,488**	**1,295,669**	**5,911**	**42,827**	**63,672**	**370,677**	**26,194**	**176,378**	**968,469**	**7,507,831**	**1,369,859**	**20,943,315**

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
Note: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, July 2009.

30-Jul-08

2006 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,945,510**	**53,607,878**	**5,200,270**	**64,256,741**	**1,463,190**	**17,360,823**	**40,159**	**320,028**	**462,724**	**3,609,088**	**125,974**	**611,692**	**5,329,744**	**73,354,079**	**4,658,255**	**49,926,987**
No adjusted gross income	88,415	1,184,036	266,883	7,808,243	31,481	298,952	1,071	20,140	10,028	99,686	5,791	61,623	109,910	1,488,603	267,968	6,498,122
$1 under $5,000	78,655	237,785	108,411	1,178,879	42,173	49,348	*1,222	*4,537	15,055	23,641	*4,448	*13,650	127,760	301,997	109,116	964,659
$5,000 under $10,000	140,630	602,032	151,704	1,408,205	40,680	82,467	*650	*414	23,708	122,052	*4,955	*5,613	196,191	794,259	143,090	1,270,084
$10,000 under $15,000	207,224	1,100,487	171,587	1,340,338	53,291	179,706	*1,307	*2,764	27,138	81,393	6,506	37,938	271,122	1,309,855	166,044	1,174,483
$15,000 under $20,000	201,711	1,082,296	189,281	1,858,646	57,180	119,369	*3,750	*66,558	33,302	124,711	6,873	30,468	264,026	1,246,896	184,286	1,703,794
$20,000 under $25,000	173,954	1,024,344	195,752	1,940,478	50,303	162,834	*345	*13	22,727	170,126	**13,200	**45,001	231,187	1,336,812	196,072	1,740,845
$25,000 under $30,000	149,867	883,912	205,819	1,909,343	64,692	229,529	*106	*24	15,465	122,251	**	**	212,525	1,220,991	199,691	1,695,934
$30,000 under $40,000	279,731	1,775,171	402,712	3,733,219	98,188	376,922	2,408	12,924	43,472	306,169	13,610	23,548	388,227	2,429,952	402,349	3,391,203
$40,000 under $50,000	265,498	1,904,182	404,943	3,887,236	85,200	361,821	*2,606	*7,366	36,008	317,435	10,228	55,002	353,860	2,498,875	391,640	3,458,145
$50,000 under $75,000	618,194	5,269,195	907,052	9,122,069	203,706	1,049,860	**8,684	**61,255	70,024	478,145	**34,115	**127,131	826,979	6,697,005	889,638	7,921,751
$75,000 under $100,000	505,388	5,242,437	699,206	6,949,434	176,508	1,019,623	**	**	63,151	467,526	**	**	674,865	6,615,465	690,126	6,239,558
$100,000 under $200,000	739,049	10,922,109	976,048	12,001,867	289,436	2,621,262	9,274	31,114	76,844	827,518	16,960	132,388	988,040	14,178,932	755,422	7,070,707
$200,000 under $500,000	349,489	10,262,790	392,791	6,699,837	159,545	3,099,941	5,821	66,968	18,471	300,975	**9,286	**79,329	459,930	13,429,267	184,220	3,599,081
$500,000 under $1,000,000	86,574	4,761,978	79,279	2,152,430	52,153	2,311,148	1,267	11,108	4,565	86,536	**	**	122,136	7,055,299	44,631	1,360,487
$1,000,000 under $1,500,000	24,403	1,894,059	20,649	685,190	18,786	1,063,112	417	1,437	961	16,574	**	**	37,495	2,948,269	13,449	494,755
$1,500,000 under $2,000,000	11,787	1,140,497	8,765	353,315	9,141	638,770	290	9,111	646	22,013	**	**	18,256	1,779,343	6,154	292,466
$2,000,000 under $5,000,000	17,476	2,342,411	13,682	672,666	18,496	1,456,712	534	11,084	822	27,356	**	**	30,889	3,800,646	9,827	546,937
$5,000,000 under $10,00,000	4,585	940,146	3,448	242,077	6,607	745,086	197	3,743	195	5,661	**	**	9,381	1,680,058	2,665	210,577
$10,000,000 or more	2,880	1,038,011	2,256	313,266	5,624	1,494,362	211	9,470	143	9,320	**	**	6,963	2,541,554	1,866	293,399
Taxable returns, total	**3,188,889**	**48,570,101**	**3,927,308**	**43,819,597**	**1,251,524**	**16,538,161**	**33,524**	**231,884**	**370,332**	**3,126,209**	**98,674**	**474,559**	**4,344,038**	**67,291,820**	**3,409,008**	**32,818,865**
No adjusted gross income	445	64,759	1,480	84,682	372	9,538	*34	*6,730	*26	*589	*15	*221	676	72,215	1,511	79,628
$1 under $5,000	*1,311	*1,487	*893	*24,465	*5,772	*1,410	--	--	--	--	--	--	7,083	2,897	*893	*17,266
$5,000 under $10,000	11,965	65,907	7,218	106,935	*5,268	*9,533	*650	*414	*650	*5,096	*650	*444	16,250	80,564	7,218	105,511
$10,000 under $15,000	79,767	477,449	39,091	145,154	22,380	88,765	*1,307	*2,764	12,019	36,694	*3,289	*22,330	107,250	587,107	38,529	142,871
$15,000 under $20,000	95,231	514,434	78,756	544,456	38,301	94,875	--	--	16,362	60,684	*2,330	*5,725	133,763	660,717	72,562	513,876
$20,000 under $25,000	126,708	785,089	97,313	698,957	38,727	143,976	*345	*13	20,438	155,079	**11,913	**43,949	172,912	1,071,474	99,178	620,796
$25,000 under $30,000	108,250	600,675	125,226	1,006,455	51,424	209,981	--	--	13,507	101,799	**	**	158,272	901,822	122,431	923,033
$30,000 under $40,000	227,195	1,381,614	271,602	2,037,185	88,052	329,573	*2,062	*9,771	39,998	277,830	10,640	15,780	326,783	1,976,224	270,943	1,921,919
$40,000 under $50,000	227,836	1,547,327	327,531	2,623,049	76,853	345,215	*2,603	*7,365	32,841	266,705	10,132	52,589	307,401	2,094,415	315,448	2,420,427
$50,000 under $75,000	579,262	4,869,883	814,980	7,511,579	195,537	1,023,607	**8,546	**61,241	69,394	471,304	**33,512	**122,176	782,367	6,268,857	801,371	6,710,211
$75,000 under $100,000	499,944	5,170,699	677,357	6,350,356	171,903	918,337	**	**	62,497	455,442	**	**	664,912	6,437,028	669,330	5,794,964
$100,000 under $200,000	734,699	10,766,249	966,355	11,651,477	287,222	2,587,563	9,269	31,100	76,835	827,293	16,918	132,270	982,668	13,992,438	747,509	6,823,435
$200,000 under $500,000	348,809	10,231,046	391,747	6,641,859	159,117	3,084,862	5,807	66,856	18,444	300,303	**9,274	**79,074	458,964	13,383,793	183,692	3,564,778
$500,000 under $1,000,000	86,437	4,753,527	79,070	2,140,767	52,040	2,306,338	1,259	10,864	4,560	86,495	**	**	121,923	7,041,612	44,513	1,353,150
$1,000,000 or more	61,030	7,339,957	48,689	2,252,221	58,555	5,384,591	1,643	34,765	2,763	80,896	**	**	102,812	12,720,656	33,881	1,827,002
Nontaxable returns, total	**756,621**	**5,037,776**	**1,272,962**	**20,437,144**	**211,667**	**822,662**	**6,635**	**88,144**	**92,392**	**482,879**	**27,300**	**137,133**	**985,706**	**6,062,259**	**1,249,247**	**17,108,122**

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, July 2008

17-Aug-07

2005 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,109,952**	**53,536,785**	**4,951,857**	**51,914,832**	**1,342,691**	**16,121,113**	**33,393**	**197,030**	**471,712**	**3,645,126**	**120,816**	**623,530**	**5,394,877**	**72,225,518**	**4,554,256**	**43,988,400**
No adjusted gross income	86,566	1,208,504	223,118	5,045,653	28,448	500,821	2,313	47,473	7,619	75,644	9,052	65,190	109,046	1,719,404	229,501	4,753,326
$1 under $5,000	95,796	277,463	74,373	585,329	39,531	49,937	--	--	11,586	21,626	*2,482	*10,664	138,942	343,269	74,028	607,807
$5,000 under $10,000	182,461	672,878	134,586	1,049,000	32,922	63,005	*666	*495	29,233	116,265	6,487	36,444	226,766	843,050	136,376	1,001,025
$10,000 under $15,000	211,476	1,037,572	158,156	1,162,282	51,865	78,685	*39	*34	32,665	163,383	7,282	15,152	270,948	1,255,424	159,791	1,089,207
$15,000 under $20,000	236,168	1,173,780	204,408	1,639,905	65,565	185,696	--	--	37,396	177,352	9,858	51,079	316,764	1,512,038	206,151	1,590,289
$20,000 under $25,000	189,058	1,094,945	190,218	1,591,589	57,395	201,765	*1,924	*3,529	25,520	175,516	5,797	36,717	248,186	1,450,177	188,625	1,498,708
$25,000 under $30,000	161,438	1,000,181	200,842	1,555,774	44,707	188,766	*2,414	*2,063	26,775	141,081	4,448	15,700	220,400	1,310,957	200,358	1,504,439
$30,000 under $40,000	302,040	1,888,837	424,404	3,418,620	108,645	341,876	**2,710	**1,145	36,561	234,622	14,177	58,576	408,879	2,445,758	425,422	3,264,286
$40,000 under $50,000	267,537	2,023,432	390,959	3,146,466	79,317	344,693	**	**	36,853	235,213	7,455	15,526	354,235	2,565,723	383,016	2,903,065
$50,000 under $75,000	687,237	5,851,606	914,277	7,450,026	204,335	947,815	**8,363	**31,613	74,111	575,676	14,792	73,773	896,206	7,319,027	891,855	7,133,181
$75,000 under $100,000	526,310	4,903,364	656,243	5,674,205	169,807	943,378	**	**	49,312	441,414	13,486	93,344	676,810	6,157,252	655,691	5,268,992
$100,000 under $200,000	692,674	10,315,868	902,126	10,141,332	248,251	2,539,411	8,594	18,434	77,999	707,340	16,931	47,795	906,807	13,331,435	730,938	6,515,837
$200,000 under $500,000	334,974	10,383,634	357,611	5,940,879	126,884	2,850,793	4,116	46,580	19,278	401,270	6,190	64,578	424,597	13,389,984	193,549	3,851,573
$500,000 under $1,000,000	80,920	4,653,892	77,548	1,688,889	41,377	1,937,767	962	5,464	4,035	104,315	**2,381	**38,992	110,032	6,612,413	48,253	1,368,456
$1,000,000 under $1,500,000	22,290	1,778,699	18,468	564,157	14,214	1,024,302	329	1,928	1,154	34,479	**	**	32,070	2,805,874	12,332	487,977
$1,500,000 under $2,000,000	10,817	1,176,639	7,940	275,539	7,010	516,900	248	4,711	500	11,039	**	**	15,791	1,685,910	5,656	235,440
$2,000,000 under $5,000,000	15,728	2,145,079	11,540	521,368	13,735	1,467,366	411	14,567	821	16,954	**	**	25,691	3,599,146	8,665	471,847
$5,000,000 under $10,00,000	3,987	861,239	3,021	197,421	4,622	782,887	154	3,983	185	5,403	**	**	7,346	1,639,721	2,355	183,567
$10,000,000 or more	2,474	1,089,174	2,020	266,398	4,061	1,155,248	151	15,009	110	6,534	**	**	5,360	2,238,958	1,695	259,377
Taxable returns, total	**3,292,600**	**48,494,854**	**3,818,969**	**37,752,618**	**1,130,982**	**15,318,079**	**29,258**	**148,285**	**376,672**	**3,166,567**	**93,889**	**492,199**	**4,346,188**	**66,037,361**	**3,429,031**	**30,814,081**
No adjusted gross income	1,127	119,594	881	79,238	260	267,828	*7	*5626	318	3,774	--	--	1,166	379,137	1,002	88,256
$1 under $5,000	*1,382	*5,027	*654	*932	*2,602	*4,524	--	--	--	--	--	--	3,984	9,551	*3	*13
$5,000 under $10,000	15,836	64,045	13,960	91,539	*4,237	*11,001	*651	*494	*5,073	*20,163	--	--	22,202	94,184	13,653	90,616
$10,000 under $15,000	87,385	437,715	48,490	218,143	22,425	44,213	--	--	17,878	74,607	*1,656	*912	114,163	553,979	50,155	219,608
$15,000 under $20,000	114,086	594,426	81,224	520,632	38,042	118,600	--	--	18,710	86,492	8,556	50,894	156,859	778,712	85,789	499,032
$20,000 under $25,000	140,277	797,276	94,526	677,570	41,031	181,443	*1,621	*12	18,614	139,720	5,797	36,717	182,499	1,111,958	95,456	653,997
$25,000 under $30,000	120,821	755,573	118,047	844,421	33,458	125,829	*2,307	*2,003	21,929	117,911	*4,413	*15,506	164,794	981,747	119,179	815,196
$30,000 under $40,000	239,388	1,402,051	310,951	2,221,860	93,669	294,815	*1,996	*291	32,063	197,624	13,522	58,497	331,551	1,877,375	315,893	2,183,693
$40,000 under $50,000	240,597	1,725,504	314,158	2,222,777	73,087	278,835	--	--	35,583	231,146	6,206	11,834	322,370	2,211,823	307,832	2,145,672
$50,000 under $75,000	650,540	5,501,851	830,830	6,309,488	197,572	855,819	**7,737	**31,096	73,181	567,982	14,792	73,773	854,270	6,873,965	810,101	5,983,419
$75,000 under $100,000	521,075	4,790,995	635,382	5,249,464	166,746	931,606	**	**	49,309	441,372	13,482	93,340	669,996	6,035,992	635,587	4,952,953
$100,000 under $200,000	689,816	10,268,113	892,865	9,930,444	246,594	2,529,988	8,588	18,421	77,984	706,970	16,915	47,467	902,805	13,275,175	722,512	6,379,952
$200,000 under $500,000	334,320	10,354,995	356,751	5,906,724	126,456	2,835,548	4,105	46,339	19,240	400,384	6,177	64,440	423,646	13,345,298	193,102	3,827,415
$500,000 under $1,000,000	80,762	4,642,948	77,384	1,681,848	41,282	1,931,793	959	5,438	4,030	104,289	**2,374	**38,818	109,812	6,596,030	48,147	1,362,894
$1,000,000 or more	55,187	7,034,742	42,866	1,797,537	43,521	4,906,237	1,287	38,566	2,762	74,132	**	**	86,071	11,912,436	30,621	1,611,363
Nontaxable returns, total	**817,352**	**5,041,931**	**1,132,888**	**14,162,214**	**211,709**	**803,034**	**4,136**	**48,745**	**95,040**	**478,559**	**26,927**	**131,331**	**1,048,689**	**6,188,157**	**1,125,224**	**13,174,320**

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

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2007

2004 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income

[thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,078,981**	**50,640,786**	**4,731,529**	**44,672,209**	**1,296,467**	**12,421,989**	**31,654**	**186,747**	**500,587**	**3,757,426**	**126,185**	**703,622**	**5,370,773**	**65,850,060**	**4,380,365**	**38,465,692**
No adjusted gross income	97,748	1,214,772	212,741	4,308,957	32,292	295,767	1,364	7,325	10,498	52,289	12,243	126,328	122,142	1,495,038	221,095	4,184,375
$1 under $5,000	113,614	343,268	89,757	769,318	39,674	64,776	*163	*313	22,826	43,930	*1,237	*4,968	167,135	448,896	86,572	628,634
$5,000 under $10,000	194,436	687,792	132,763	1,044,309	58,375	129,855	*892	*45	36,904	133,351	*8,017	*40,237	269,622	937,859	135,777	991,080
$10,000 under $15,000	231,589	1,073,476	141,285	913,317	53,125	178,670	*698	*1,707	33,144	124,876	10,406	22,626	294,877	1,372,512	144,046	850,793
$15,000 under $20,000	240,471	1,453,446	175,980	1,305,783	66,975	212,182	*35	*543	51,299	275,618	*6,540	*16,276	331,391	1,919,778	175,164	1,132,408
$20,000 under $25,000	198,669	1,149,329	201,041	1,336,799	53,175	131,508	*2,096	*9,651	26,851	136,570	*4,873	*9,650	261,282	1,395,469	199,965	1,271,457
$25,000 under $30,000	159,947	965,787	204,887	1,322,236	61,388	168,800	*1,917	*17,217	29,976	172,657	*4,807	*25,947	235,874	1,292,630	199,430	1,307,049
$30,000 under $40,000	339,916	2,053,467	418,882	3,301,069	84,502	411,058	*3,911	*28,186	41,560	305,220	7,926	47,723	439,963	2,727,896	411,690	3,059,142
$40,000 under $50,000	320,204	2,232,680	372,241	3,014,845	97,205	284,537	*935	*2,138	30,099	153,659	7,868	21,256	411,038	2,646,712	372,603	2,843,913
$50,000 under $75,000	699,465	5,148,899	893,931	7,265,957	202,180	919,855	**8,089	**19,816	65,512	439,496	24,523	153,523	882,322	6,401,098	887,226	6,870,795
$75,000 under $100,000	439,014	4,938,200	664,264	5,158,768	154,221	800,048	**	**	73,577	712,374	14,170	90,584	608,803	6,308,614	656,385	4,890,222
$100,000 under $200,000	641,303	9,804,827	829,724	7,991,656	224,008	2,151,053	6,951	57,865	59,217	897,027	16,320	72,627	830,713	12,669,474	681,472	5,823,800
$200,000 under $500,000	285,288	9,426,709	303,731	4,418,941	105,267	2,276,133	3,490	24,484	**19,125	**310,360	**7,256	**71,878	354,680	11,737,729	150,288	2,537,500
$500,000 under $1,000,000	73,488	4,086,929	58,291	1,198,954	32,933	1,237,396	447	4,004	**	**	**	**	95,318	5,295,936	36,291	928,322
$1,000,000 under $1,500,000	17,886	1,630,710	14,323	451,218	10,673	734,844	206	2,715	**	**	**	**	25,201	2,356,157	9,352	334,054
$1,500,000 under $2,000,000	8,813	999,065	5,996	200,074	5,109	404,362	101	857	**	**	**	**	12,287	1,399,452	4,103	173,405
$2,000,000 under $5,000,000	12,395	1,852,581	8,339	377,696	9,643	851,592	230	3,919	**	**	**	**	19,270	2,697,628	6,231	327,895
$5,000,000 under $10,00,000	2,931	751,757	2,070	131,094	3,135	433,361	71	904	**	**	**	**	5,234	1,183,298	1,586	159,725
$10,000,000 or more	1,804	827,092	1,281	161,219	2,585	736,193	59	5,056	**	**	**	**	3,618	1,563,884	1,088	151,123
Taxable returns, total	**3,182,187**	**45,516,761**	**3,703,132**	**32,879,731**	**1,072,187**	**11,633,111**	**27,448**	**157,007**	**380,770**	**3,287,723**	**89,773**	**507,476**	**4,224,741**	**59,628,232**	**3,343,234**	**27,422,255**
No adjusted gross income	717	88,757	744	80,784	387	34,173	*120	*102	*26	*367	3	75	984	119,472	858	72,780
$1 under $5,000	*2,643	*3,750	*977	*608	*3,885	*1,794	*3	*307	--	--	--	--	*5,557	*5,543	*9	*455
$5,000 under $10,000	20,887	62,159	13,390	36,118	*7,594	*4,503	--	--	*3,807	*8,492	--	--	30,287	75,154	12,678	33,671
$10,000 under $15,000	91,213	492,676	45,052	209,660	23,570	110,332	--	--	16,295	56,592	*4,970	*14,768	121,294	650,998	44,138	214,139
$15,000 under $20,000	120,033	741,046	80,095	566,463	40,664	133,821	*3	*10	30,058	211,890	*941	*967	177,288	1,074,916	77,252	445,692
$20,000 under $25,000	143,644	813,570	116,976	671,568	42,056	103,118	*1,945	*1,669	22,707	119,748	*4,873	*9650	198,594	1,029,948	119,919	666,093
$25,000 under $30,000	112,991	667,995	127,961	770,041	47,654	156,099	*1,878	*17,148	25,230	158,319	*3,847	*25,689	173,468	979,618	124,228	743,648
$30,000 under $40,000	265,903	1,635,240	318,736	2,114,660	72,206	369,071	*2,974	*16,175	37,557	239,793	6,964	46,791	354,672	2,201,318	314,682	2,014,256
$40,000 under $50,000	281,474	1,946,066	310,186	2,366,108	93,911	262,224	*935	*2,138	29,839	152,846	*5,919	*21,166	370,581	2,350,005	308,872	2,240,804
$50,000 under $75,000	669,543	4,934,053	825,573	6,391,896	197,732	892,138	**8,042	*19,738	64,359	432,026	24,518	153,519	850,264	6,168,241	818,161	6,089,728
$75,000 under $100,000	433,095	4,856,232	642,225	4,824,009	150,295	766,497	**	**	72,577	700,760	14,170	90,584	600,303	6,190,199	634,350	4,549,465
$100,000 under $200,000	637,808	9,725,984	827,578	7,929,094	223,124	2,135,405	6,951	57,865	59,207	896,909	16,320	72,627	826,374	12,583,052	679,403	5,754,936
$200,000 under $500,000	284,994	9,409,017	303,421	4,405,853	105,090	2,270,949	3,486	24,446	**19,109	**309,980	**7,247	**71,639	354,261	11,714,939	150,093	2,527,494
$500,000 under $1,000,000	73,439	4,083,303	58,234	1,193,753	32,897	1,236,984	447	4,004	**	**	**	**	95,243	5,291,904	36,247	924,072
$1,000,000 or more	43,802	6,056,911	31,984	1,319,116	31,121	3,156,003	664	13,405	**	**	**	**	65,571	9,192,925	22,344	1,145,023
Nontaxable returns, total	**896,794**	**5,124,025**	**1,028,397**	**11,792,479**	**224,280**	**788,878**	**4,206**	**29,740**	**119,817**	**469,704**	**36,412**	**196,146**	**1,146,032**	**6,221,828**	**1,037,130**	**11,043,438**

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Other adjustments does not include the foreign housing adjustment.

[2] No exemption allowed at these income levels.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income, Individual Complete Report 2004, Publication 1304, September 2006.

2003 Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,086,160**	**49,236,378**	**4,529,086**	**37,558,496**	**1,242,840**	**10,729,655**	**32,790**	**123,569**	**485,971**	**3,503,951**	**122,581**	**564,605**	**5,321,866**	**62,679,389**	**4,241,753**	**33,452,704**
No adjusted gross income	99,544	1,426,845	193,039	3,481,809	33,387	529,682	828	16,661	6,642	68,530	6,601	45,001	125,807	1,984,290	197,675	3,419,262
$1 under $5,000	123,348	424,257	95,481	769,451	29,258	53,725	*961	*168	17,874	52,686	*5,260	*30,672	161,346	522,609	96,086	609,969
$5,000 under $10,000	206,694	781,149	142,474	886,922	50,827	142,871	*1,663	*6,030	36,693	123,409	*4,202	*6,440	280,684	1,026,762	140,717	847,441
$10,000 under $15,000	237,620	1,147,029	190,139	1,086,456	65,904	145,410	*1,041	*2,272	39,936	192,461	11,258	56,686	316,031	1,472,151	192,675	974,567
$15,000 under $20,000	238,097	1,198,612	200,723	1,336,964	81,456	171,355	*1,179	*2,900	41,282	228,113	7,448	26,336	333,457	1,574,799	198,524	1,226,909
$20,000 under $25,000	211,653	1,315,902	185,480	1,202,203	58,360	142,172	*2,824	*4,106	33,772	141,486	9,863	25,571	282,107	1,583,827	190,373	1,166,073
$25,000 under $30,000	170,076	1,018,230	201,865	1,380,475	61,307	194,210	*102	*28	34,383	198,403	*6,187	*26,796	246,229	1,401,394	190,181	1,231,080
$30,000 under $40,000	370,122	2,254,442	423,559	2,856,631	96,863	398,468	*7	*5	47,254	185,545	**18,786	**89,546	477,078	2,808,361	417,275	2,698,230
$40,000 under $50,000	333,287	2,193,104	383,290	2,829,932	91,093	215,500	*7,268	*25,232	39,853	230,717	**	**	429,707	2,583,968	383,384	2,903,328
$50,000 under $75,000	661,620	5,686,957	890,623	6,413,952	196,096	789,391	5,986	7,553	67,166	651,163	18,529	61,906	863,345	7,071,593	883,115	6,159,841
$75,000 under $100,000	445,185	4,482,767	577,166	4,046,749	150,997	800,909	4,876	10,390	50,734	440,058	**32,887	**171,198	575,256	5,662,962	575,256	4,003,707
$100,000 under $200,000	625,022	9,372,555	741,523	6,338,260	193,189	1,798,135	2,433	6,672	56,701	658,200	**	**	784,986	11,598,411	615,597	4,779,475
$200,000 under $500,000	267,790	8,984,360	236,800	3,144,309	86,751	1,651,680	**3,622	**41,552	9,395	233,652	**	**	316,791	10,711,450	117,011	1,979,227
$500,000 under $1,000,000	61,645	3,885,127	43,796	876,750	26,749	1,285,091	**	**	2,770	56,275	1,001	9,546	79,924	5,179,276	28,297	703,412
$1,000,000 under $1,500,000	15,521	1,485,131	10,707	297,094	7,565	550,455	**	**	615	8,860	254	3,057	20,744	2,045,587	6,742	237,234
$1,500,000 under $2,000,000	6,366	756,154	4,225	136,320	3,320	288,557	**	**	313	8,569	126	4,346	8,854	1,049,964	2,861	120,658
$2,000,000 under $5,000,000	9,307	1,614,256	6,012	258,451	6,440	697,509	**	**	437	7,622	135	3,817	13,831	2,303,510	4,266	196,658
$5,000,000 under $10,00,000	2,117	646,707	1,359	92,300	1,850	329,889	**	**	94	14,316	26	506	3,528	987,308	1,031	76,211
$10,000,000 or more	1,148	562,795	826	123,469	1,426	544,645	**	**	58	3,887	18	3,182	2,160	1,111,168	688	119,425
Taxable returns, total	**3,204,861**	**43,826,604**	**3,573,696**	**28,263,319**	**1,022,340**	**9,623,059**	**26,744**	**85,799**	**385,622**	**3,032,371**	**95,066**	**423,302**	**4,186,840**	**55,801,996**	**3,297,320**	**24,848,429**
No adjusted gross income	955	100,992	495	43,409	207	17,238	*8	*1,795	*13	*160	*7	*62	1,025	116,233	490	57,233
$1 under $5,000	*1,821	*3,775	*961	*484	*5,888	*1,909	*8	[2]	--	--	--	--	*6,757	*4,836	*961	*484
$5,000 under $10,000	26,794	116,425	22,125	170,161	*6,914	*18,444	*952	*5,963	*8,780	*27,849	*1,990	*123	40,460	152,899	22,234	157,222
$10,000 under $15,000	98,704	467,667	60,546	305,915	33,660	74,987	--	--	21,124	109,201	*5,885	*35,038	137,362	647,360	64,525	331,693
$15,000 under $20,000	136,688	671,029	102,686	571,445	42,131	106,348	*952	*2,732	24,431	142,971	*6,686	*23,180	185,401	902,160	105,614	541,820
$20,000 under $25,000	138,223	890,522	109,105	615,529	48,173	107,600	*2,824	*4,106	30,407	134,355	*5,905	*3,406	198,468	1,127,426	115,612	589,276
$25,000 under $30,000	121,596	753,696	145,869	898,126	45,383	146,842	--	--	28,036	148,254	*5,840	*23,287	178,500	1,039,690	137,932	859,780
$30,000 under $40,000	307,971	1,886,519	331,368	2,134,872	82,996	319,812	--	--	45,260	184,418	**15,802	**81,027	402,587	2,367,452	326,530	2,055,164
$40,000 under $50,000	308,254	1,931,239	331,566	2,380,243	88,718	207,076	*5,242	*5,344	39,346	203,626	**	**	402,938	2,291,755	331,524	2,441,219
$50,000 under $75,000	638,153	5,447,401	857,018	6,051,189	193,275	702,216	5,877	7,541	67,153	650,837	18,519	61,673	837,314	6,756,283	850,780	5,803,473
$75,000 under $100,000	439,913	4,396,218	569,340	3,897,912	148,491	794,077	*4,832	*10,184	50,725	439,901	**32,875	**171,089	569,021	5,569,983	567,096	3,856,810
$100,000 under $200,000	622,299	9,262,010	739,292	6,284,327	192,670	1,790,278	2,433	6,672	56,691	657,890	**	**	781,774	11,483,338	613,390	4,732,875
$200,000 under $500,000	267,487	8,961,045	236,486	3,131,482	86,563	1,647,356	**3,614	**41,462	9,372	233,391	**	**	316,348	10,683,744	116,803	1,970,851
$500,000 under $1,000,000	61,579	3,878,626	43,746	873,603	26,703	1,283,957	**	**	2,770	56,275	1,001	9,546	79,825	5,171,720	28,262	701,194
$1,000,000 or more	34,422	5,059,441	23,095	904,623	20,568	2,404,920	**	**	1,514	43,244	557	14,871	49,059	7,487,118	15,568	749,334
Nontaxable returns, total	**881,299**	**5,409,775**	**955,390**	**9,295,177**	**220,500**	**1,106,596**	**6,047**	**37,770**	**100,349**	**471,580**	**27,514**	**141,302**	**1,135,026**	**6,877,394**	**944,433**	**8,604,275**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] No exemption allowed at these income levels.
[2] Less than $500.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income, Individual Complete Report 2003, Publication 1304, October 2005.

2002, Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4,228,529	49,265,943	4,500,788	34,253,712	1,118,018	8,013,942	38,389	140,775	475,661	3,449,958	144,640	663,382	5,375,829	59,908,923	4,262,450	30,923,790
No adjusted gross income	99,924	1,407,666	203,005	3,125,991	28,604	312,550	3,986	47,719	8,957	67,399	13,462	139,727	119,896	1,684,076	213,611	3,197,361
$1 under $5,000	114,440	367,169	87,693	684,982	34,392	45,443	*178	*780	17,344	25,115	*4,950	*58,220	164,564	428,608	85,548	530,611
$5,000 under $10,000	215,525	819,794	149,842	885,699	47,010	129,407	*3	*[4]	31,547	101,567	7,395	43,272	281,049	1,011,965	148,889	931,200
$10,000 under $15,000	251,607	1,143,962	191,533	1,144,050	60,500	123,401	*9	*4	46,093	201,227	5,945	18,434	327,271	1,444,663	188,873	1,099,025
$15,000 under $20,000	262,346	1,398,362	217,387	1,203,261	72,822	160,108	*2,001	*1,467	42,314	195,649	9,290	31,233	345,053	1,735,373	219,790	1,243,715
$20,000 under $25,000	246,021	1,326,911	185,733	1,126,136	58,687	110,568	*918	*402	27,214	173,507	7,230	21,752	309,784	1,594,281	189,375	1,022,591
$25,000 under $30,000	193,746	1,093,121	202,301	1,085,100	47,611	114,934	*949	*794	23,484	124,091	8,491	37,676	249,215	1,322,899	204,520	1,082,843
$30,000 under $40,000	387,447	2,392,925	395,464	2,596,495	81,878	215,081	*1,158	*691	45,917	252,491	15,890	24,120	483,950	2,827,561	395,169	2,394,334
$40,000 under $50,000	325,978	2,080,680	411,929	2,484,734	84,237	189,147	*5,022	*8,061	32,065	134,957	14,490	39,839	408,541	2,383,682	419,444	2,437,560
$50,000 under $75,000	682,440	5,941,813	853,931	5,655,871	179,419	718,398	9,006	11,386	77,501	713,019	23,905	76,621	888,963	7,285,385	855,067	5,529,453
$75,000 under $100,000	480,291	4,534,928	601,923	4,130,175	133,011	648,343	3,762	2,884	57,042	436,145	14,856	46,447	620,667	5,554,608	599,188	4,168,697
$100,000 under $200,000	616,408	9,478,675	712,315	6,098,932	174,807	1,575,388	5,649	8,027	51,401	753,669	**17,681	**107,368	759,239	11,632,685	593,410	4,578,296
$200,000 under $500,000	258,854	8,343,957	227,196	2,623,365	74,036	1,122,364	**5,058	**44,375	**13,350	**242,496	**	**	296,660	9,517,823	109,872	1,624,133
$500,000 under $1,000,000	60,346	3,839,231	40,269	737,045	22,328	690,194	**	**	**	**	518	7,719	74,876	4,515,598	25,549	548,200
$1,000,000 under $1,500,000	15,146	1,536,565	9,212	240,226	6,960	373,908	247	3,866	685	7,055	269	6,417	19,780	1,922,696	6,021	188,374
$1,500,000 under $2,000,000	6,252	825,332	3,972	101,420	3,141	234,606	130	2,388	271	7,447	88	932	8,405	1,061,786	2,872	87,430
$2,000,000 under $5,000,000	8,722	1,633,249	5,179	196,747	5,705	596,646	218	2,154	332	6,958	135	1,536	12,823	2,225,541	3,828	160,366
$5,000,000 under $10,00,000	1,986	609,279	1,187	71,206	1,703	267,405	51	879	92	4,325	27	424	3,244	878,047	856	51,071
$10,000,000 or more	1,051	492,325	719	62,279	1,165	386,050	43	4,897	53	2,841	18	1,645	1,850	881,643	567	48,530
Taxable returns, total	3,379,007	44,146,750	3,589,520	25,927,258	925,008	7,149,803	32,767	87,117	389,479	3,100,049	108,466	385,774	4,318,522	53,774,709	3,347,147	22,890,655
Nontaxable returns, total	849,522	5,119,193	911,269	8,326,454	193,010	864,138	5,622	53,658	86,182	349,909	36,174	277,609	1,057,307	6,134,213	915,303	8,033,135

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Not included in adjusted gross income.
[2] Other income includes all items reported on line 21 of Form 1040 such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2002) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.
[3] No exemption allowed at these income levels.
[4] Less than $500.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income, Unpublished Data. October 2004.

2001, Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,226,121**	**47,307,618**	**4,504,545**	**31,057,269**	**1,133,409**	**10,630,522**	**46,313**	**89,481**	**523,677**	**3,774,112**	**137,850**	**572,271**	**5,407,942**	**60,802,921**	**4,269,447**	**27,908,577**
No adjusted gross income	83,976	1,276,571	155,153	2,411,677	25,522	326,621	457	23,458	3,860	77,110	3,062	36,110	103,429	1,606,052	152,551	2,287,381
$1 under $5,000	106,407	290,569	91,433	490,080	20,727	16,602	*3	--	16,910	21,381	*7,574	*34,610	138,081	317,380	94,275	496,049
$5,000 under $10,000	188,113	656,113	154,615	927,617	41,839	53,467	*1,277	*1,463	24,495	74,790	*5,042	*12,664	243,371	765,059	157,486	859,955
$10,000 under $15,000	241,185	988,966	156,104	852,294	72,797	174,435	*2,924	*10,897	44,936	199,512	*5,783	*15,996	337,570	1,351,425	157,687	884,882
$15,000 under $20,000	248,493	1,239,577	210,227	1,053,238	67,158	168,415	*3,960	*1,552	53,607	223,550	9,015	27,291	333,649	1,617,226	208,599	972,662
$20,000 under $25,000	213,640	1,184,277	206,497	1,145,160	64,549	137,901	*4,847	*3,218	39,506	287,119	*5,800	*15,973	289,072	1,583,133	204,748	1,030,238
$25,000 under $30,000	179,702	1,017,988	199,965	1,136,712	47,937	168,961	*1,962	*306	17,438	113,678	9,753	29,735	227,908	1,271,418	201,798	1,181,858
$30,000 under $40,000	375,027	2,194,716	423,526	2,477,066	88,369	315,820	*2,077	*40	58,156	247,354	20,173	94,246	492,892	2,682,686	430,653	2,420,604
$40,000 under $50,000	338,115	2,148,003	409,648	2,332,361	121,385	396,862	*6,645	*3,925	40,282	294,315	6,897	38,513	462,202	2,810,043	412,574	2,276,892
$50,000 under $75,000	719,141	5,249,315	894,415	5,324,880	165,032	716,784	8,553	8,542	83,555	551,025	26,966	96,425	899,078	6,428,740	898,935	5,195,197
$75,000 under $100,000	477,915	4,543,605	592,383	3,458,050	116,874	678,074	*2,334	*978	52,208	424,028	16,665	75,547	604,018	5,554,447	592,589	3,549,727
$100,000 under $200,000	673,852	9,536,952	731,452	5,799,508	179,782	2,064,578	5,934	6,227	69,312	826,714	15,539	52,552	823,637	12,267,404	609,798	4,172,025
$200,000 under $500,000	278,877	8,326,220	218,196	2,411,710	77,443	1,699,340	4,292	9,324	14,414	343,419	4,441	27,259	323,143	10,178,285	110,382	1,565,693
$500,000 under $1,000,000	64,657	3,612,686	38,849	613,085	22,660	955,436	451	4,793	3,398	54,068	602	8,190	78,311	4,581,447	22,623	504,673
$1,000,000 under $1,500,000	16,532	1,518,063	9,458	179,024	7,337	545,901	244	1,348	756	12,180	218	2,704	21,624	2,057,811	5,813	152,457
$1,500,000 under $2,000,000	7,107	750,799	4,489	108,040	3,880	284,102	98	1,948	332	6,092	136	686	9,570	1,035,780	3,207	92,939
$2,000,000 under $5,000,000	9,817	1,626,641	5,897	202,485	6,790	838,078	164	8,207	369	9,825	136	1,673	14,468	2,458,080	4,081	169,113
$5,000,000 under $10,00,000	2,248	589,405	1,408	59,109	1,910	491,660	43	1,860	87	6,121	30	238	3,623	1,083,474	1,015	48,589
$10,000,000 or more	1,318	557,152	832	75,174	1,418	597,485	48	1,395	57	1,830	19	1,859	2,295	1,153,033	633	47,642
Taxable returns, total	**3,533,211**	**43,257,494**	**3,742,601**	**24,327,079**	**991,417**	**9,762,888**	**43,246**	**53,216**	**457,577**	**3,462,026**	**116,177**	**475,026**	**4,550,349**	**55,700,144**	**3,512,589**	**21,756,618**
Nontaxable returns, total	**692,910**	**4,050,124**	**761,944**	**6,730,190**	**141,992**	**867,634**	**3,067**	**36,265**	**66,101**	**312,085**	**21,673**	**97,245**	**857,593**	**5,102,777**	**756,858**	**6,151,959**

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Not included in adjusted gross income.
[2] Other income includes all items reported on line 21 of Form 1040 such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2001) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.
[3] No exemption allowed at these income levels.

NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Bulletin, Fall 2003, Publication 1136. (Rev. 12-03.)

2000, Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,200,588**	**45,099,159**	**4,520,263**	**30,309,122**	**1,103,851**	**7,997,803**	**36,033**	**100,895**	**506,784**	**3,540,463**	**121,128**	**502,828**	**5,352,098**	**55,850,086**	**4,268,385**	**27,684,444**
No adjusted gross income	76,912	1,058,201	140,789	2,244,942	23,887	212,851	858	9,321	5,674	50,839	3,991	52,353	92,451	1,246,684	145,223	2,306,996
$1 under $5,000	93,406	231,757	69,612	368,257	21,309	14,249	-	-	*7,726	*6,889	*3,880	*27,639	116,591	239,432	69,810	356,181
$5,000 under $10,000	202,376	645,146	137,291	710,856	41,641	47,391	*2,883	*5,646	37,939	110,670	*4,705	*17,736	262,617	772,030	137,191	663,039
$10,000 under $15,000	237,952	1,080,553	190,166	992,013	75,420	172,830	*2,633	*236	48,440	237,444	*7,820	*32,556	336,944	1,442,182	194,111	925,697
$15,000 under $20,000	244,738	1,211,842	195,808	1,051,468	49,473	133,446	-	-	38,269	197,063	6,495	35,925	305,373	1,509,480	195,807	1,033,703
$20,000 under $25,000	201,396	1,018,754	202,776	987,895	57,534	127,664	*925	*13,664	38,213	244,193	*5,654	*28,512	276,363	1,371,329	198,891	1,014,528
$25,000 under $30,000	175,642	753,974	200,085	1,180,947	39,892	112,802	*3,903	*228	32,157	180,747	11,633	25,591	230,076	1,024,282	205,455	1,161,369
$30,000 under $40,000	365,984	1,911,769	408,345	2,326,726	88,973	239,541	*1,232	*18,212	48,413	236,000	16,154	55,503	468,327	2,366,270	409,880	2,183,084
$40,000 under $50,000	338,282	2,051,647	419,921	2,368,486	87,925	212,968	*1,400	*1,690	36,355	151,403	11,989	36,729	432,398	2,406,419	420,074	2,414,534
$50,000 under $75,000	759,769	5,006,254	886,893	5,192,837	203,477	700,804	*5,406	*6,027	71,253	563,198	25,773	66,656	963,834	6,178,666	893,056	5,085,958
$75,000 under $100,000	439,877	3,832,811	587,214	3,541,159	115,471	542,663	*3,483	*5,735	46,013	350,107	9,758	43,021	564,131	4,710,235	587,486	3,504,007
$100,000 under $200,000	662,648	9,359,416	763,201	5,558,841	169,864	1,247,393	7,560	5,207	75,125	789,809	7,944	33,846	822,186	11,268,360	640,272	4,367,981
$200,000 under $500,000	290,380	8,234,506	242,676	2,482,334	82,389	1,318,971	4,373	11,321	16,035	331,160	3,390	16,737	339,663	9,721,171	125,560	1,534,094
$500,000 under $1,000,000	66,855	3,561,077	46,523	609,105	24,567	815,069	704	8,366	3,074	56,002	1,276	20,308	82,398	4,373,008	27,194	499,568
$1,000,000 under $1,500,000	18,976	1,486,998	12,174	235,777	7,323	411,232	258	1,934	1,025	11,452	282	2,199	23,684	1,894,864	7,330	201,465
$1,500,000 under $2,000,000	8,514	856,587	5,262	110,035	3,870	246,868	129	6,515	379	7,074	156	2,086	10,827	1,100,444	3,311	109,697
$2,000,000 under $5,000,000	12,061	1,608,781	8,068	200,950	6,678	616,623	177	3,123	483	9,497	171	1,981	16,561	2,218,509	5,326	194,564
$5,000,000 under $10,00,000	2,970	642,386	2,107	73,766	2,340	308,090	59	2,050	139	3,425	40	2,061	4,591	943,534	1,456	60,049
$10,000,000 or more	1,851	546,701	1,353	72,729	1,818	516,346	51	1,621	71	3,490	17	1,388	3,084	1,063,186	952	67,930
Taxable returns, total	**3,579,473**	**41,805,822**	**3,865,605**	**24,784,525**	**964,152**	**7,556,313**	**30,014**	**62,299**	**437,701**	**3,242,335**	**109,317**	**408,859**	**4,581,343**	**51,970,696**	**3,612,864**	**22,203,786**
No adjusted gross income	1,425	104,072	751	45,322	248	34,869	*3	*4,892	*16	*219	*20	*2,143	1,590	127,551	733	63,412
$1 under $5,000	*1,939	*4,619	*344	*2,952	*948	*1,314	-	-	-	-	-	-	*2,887	*5,932	*344	*2,952
$5,000 under $10,000	43,921	140,900	26,762	82,039	12,685	7,667	-	-	10,599	26,732	*2,778	*3,450	60,452	161,103	26,631	74,977
$10,000 under $15,000	100,666	479,388	82,762	412,449	29,520	67,940	*2,633	*236	30,663	147,214	*5,837	*31,109	151,878	664,400	87,458	389,284
$15,000 under $20,000	187,525	911,120	123,247	663,498	46,566	124,397	-	-	34,758	191,918	6,487	35,881	245,738	1,218,863	123,107	678,594
$20,000 under $25,000	167,895	869,621	160,060	785,852	50,771	98,714	-	-	35,406	202,185	*5,654	*28,512	235,350	1,151,244	155,250	804,593
$25,000 under $30,000	159,024	667,944	169,708	920,462	35,639	105,837	*2,958	*164	31,059	172,571	11,605	25,540	208,664	924,333	175,851	896,037
$30,000 under $40,000	338,085	1,748,712	363,467	1,942,477	85,154	222,420	*860	*4,247	47,484	235,683	16,153	55,457	436,691	2,190,488	366,724	1,812,483
$40,000 under $50,000	326,808	1,920,847	403,935	2,246,219	86,895	182,838	*1,372	*1,649	34,493	140,976	11,988	36,714	419,056	2,237,202	405,894	2,257,372
$50,000 under $75,000	750,502	4,887,249	867,462	4,854,312	201,886	698,135	*5,405	*6,026	70,897	563,046	25,772	66,641	954,611	6,063,103	873,436	4,737,804
$75,000 under $100,000	438,237	3,820,307	586,209	3,512,680	115,303	539,352	*3,483	*5,735	46,009	350,074	9,758	43,021	562,420	4,695,149	586,390	3,473,141
$100,000 under $200,000	662,174	9,331,189	763,077	5,550,209	169,751	1,246,498	7,556	5,158	75,121	789,801	7,939	33,794	821,654	11,239,753	640,152	4,361,859
$200,000 under $500,000	290,141	8,223,939	242,425	2,472,046	82,265	1,316,231	4,368	10,793	16,026	330,983	3,386	16,651	339,344	9,708,286	125,389	1,526,249
$500,000 under $1,000,000	66,800	3,557,432	46,462	605,163	24,531	812,970	703	8,339	3,073	55,997	1,274	20,231	82,324	4,367,437	27,152	495,798
$1,000,000 or more	44,331	5,138,482	28,932	688,844	21,989	2,097,131	673	15,060	2,096	34,938	667	9,715	58,684	7,215,852	18,352	629,231
Nontaxable returns, total	**621,114**	**3,293,337**	**654,658**	**5,524,597**	**139,699**	**441,490**	**6,019**	**38,596**	**69,083**	**298,128**	**11,811**	**93,970**	**770,755**	**3,879,390**	**655,521**	**5,480,659**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Less than $500.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 2000, Publication 1304 (Rev. 04-2003).

1999, Individual Income Tax: Rent and Royalty Income, by Size of Adjusted Gross Income
[thousands of dollars]

Size of adjusted gross income	Rent				Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,355,533**	**43,459,764**	**4,616,526**	**28,341,505**	**1,117,408**	**6,482,226**	**46,926**	**131,699**	**503,599**	**3,815,204**	**120,235**	**439,411**	**5,511,132**	**52,800,612**	**4,412,929**	**27,164,886**
No adjusted gross income	71,796	982,857	129,186	1,665,843	25,472	304,841	1,860	23,807	4,999	40,645	3,476	30,847	88,167	1,230,591	133,814	1,827,388
$1 under $5,000	117,996	295,968	86,597	489,118	23,948	33,036	*349	*4,756	24,804	56,068	*5,090	*28,214	157,182	353,653	85,741	499,349
$5,000 under $10,000	245,315	766,840	143,601	751,492	49,665	89,201	*1,983	*16	31,052	98,574	11,804	27,051	306,312	946,360	146,920	730,084
$10,000 under $15,000	267,026	1,024,864	174,619	918,523	73,239	99,389	*2,854	*2,364	42,315	155,065	*6,030	*20,047	358,106	1,262,375	171,493	852,745
$15,000 under $20,000	262,212	1,248,174	204,925	989,939	56,122	87,620	*2,885	*7,288	43,809	271,781	8,175	20,283	334,966	1,601,873	204,302	1,010,834
$20,000 under $25,000	256,669	1,085,387	230,455	1,118,800	65,816	127,372	-	-	28,797	166,613	*8,619	*39,196	324,544	1,344,128	226,893	1,177,820
$25,000 under $30,000	190,912	926,029	190,504	1,085,756	46,943	117,765	*1,957	*4,919	36,036	176,040	*6,626	*21,058	256,805	1,199,624	189,612	1,023,968
$30,000 under $40,000	407,978	2,152,579	434,880	2,341,585	100,809	200,774	*6	*2	50,648	337,780	8,924	22,556	525,612	2,676,154	436,433	2,371,700
$40,000 under $50,000	336,595	1,955,576	418,830	2,207,393	71,969	150,873	*4,306	*13,012	34,237	222,258	13,898	87,264	413,075	2,291,241	422,945	2,162,587
$50,000 under $75,000	710,471	4,658,426	968,856	5,065,826	193,610	478,376	*6,286	*5,875	68,879	597,108	20,985	33,916	911,698	5,635,018	969,265	5,103,391
$75,000 under $100,000	483,737	4,307,939	622,396	3,461,030	128,438	532,243	12,471	19,522	53,611	385,719	13,192	33,226	610,407	5,162,865	636,318	3,466,671
$100,000 under $200,000	619,380	8,247,473	712,522	4,934,358	159,759	1,021,273	6,745	10,479	65,466	971,887	9,327	36,255	764,900	10,005,767	615,972	4,038,766
$200,000 under $500,000	274,944	7,486,066	230,110	2,198,106	81,623	1,092,839	3,156	15,236	13,842	245,000	2,349	20,530	324,297	8,657,987	125,800	1,739,186
$500,000 under $1,000,000	67,659	3,432,134	43,117	566,298	20,529	517,801	1,139	3,989	3,245	57,398	1,134	6,923	80,504	3,948,647	29,237	555,680
$1,000,000 or more	42,844	4,889,450	25,930	547,438	19,467	1,628,824	931	20,433	1,859	33,268	605	12,045	54,558	6,484,329	18,182	604,715
Taxable returns, total	**3,706,007**	**40,224,050**	**3,971,012**	**23,371,342**	**968,237**	**5,975,498**	**40,825**	**100,832**	**430,242**	**3,515,237**	**101,582**	**358,254**	**4,700,887**	**48,918,804**	**3,775,994**	**21,973,602**
No adjusted gross income	1,438	138,553	**1,390	**85,358	513	27,944	*6	*19	37	2,580	*10	*587	1,554	151,657	**1,311	**121,205
$1 under $5,000	*1,007	*5,670	**	**	*1,953	*470	-	-	*956	*664	-	-	*3,874	*6,804	**	**
$5,000 under $10,000	58,356	168,134	32,666	103,809	13,616	17,735	-	-	*6,782	*14,674	*7,748	*24,743	74,857	197,468	36,619	120,643
$10,000 under $15,000	135,423	504,071	79,906	388,899	38,754	66,217	*956	*131	28,919	109,813	-	-	192,528	673,155	76,180	348,568
$15,000 under $20,000	210,269	1,019,303	142,198	637,698	49,922	77,475	*2,885	*7,288	42,177	252,022	*8,173	*20,259	275,875	1,343,514	145,116	677,691
$20,000 under $25,000	219,504	885,077	176,417	752,271	56,292	105,177	-	-	26,927	141,732	*8,618	*39,196	280,892	1,108,782	178,394	765,036
$25,000 under $30,000	168,605	792,797	156,032	742,899	39,321	83,442	*1,956	*4,919	34,967	165,063	*6,626	*21,058	226,852	1,029,797	156,257	703,141
$30,000 under $40,000	393,961	1,984,078	394,394	2,008,570	96,825	197,759	*6	*2	50,619	337,712	8,924	22,556	507,343	2,504,903	396,851	2,018,301
$40,000 under $50,000	328,466	1,910,953	402,478	2,106,641	70,468	144,392	*4,306	*13,012	33,296	221,158	13,897	87,263	402,980	2,241,500	407,383	2,025,552
$50,000 under $75,000	701,874	4,523,882	953,430	4,875,237	191,052	470,236	*6,286	*5,875	67,562	576,889	20,985	33,916	901,112	5,480,752	954,602	4,853,675
$75,000 under $100,000	483,388	4,284,308	622,029	3,457,847	128,401	531,699	12,467	19,506	53,606	385,663	13,192	33,226	610,035	5,138,550	635,950	3,463,865
$100,000 under $200,000	618,526	8,214,531	711,158	4,910,807	159,633	1,018,524	6,743	10,479	65,462	971,830	9,323	36,014	763,968	9,970,355	614,296	3,986,357
$200,000 under $500,000	274,755	7,476,929	229,945	2,192,886	81,545	1,089,941	3,148	15,216	13,833	244,915	2,346	20,468	324,063	8,646,373	125,676	1,733,838
$500,000 under $1,000,000	67,623	3,428,381	43,062	563,680	20,511	517,282	1,139	3,989	3,242	57,342	1,134	6,923	80,453	3,944,388	29,198	553,296
$1,000,000 or more	42,811	4,887,384	25,906	544,740	19,432	1,627,205	928	20,396	1,856	33,181	605	12,045	54,501	6,480,804	18,163	602,437
Nontaxable returns, total	**649,527**	**3,235,714**	**645,514**	**4,970,162**	**149,171**	**506,728**	**6,102**	**30,867**	**73,357**	**299,968**	**18,653**	**81,157**	**810,245**	**3,881,808**	**636,936**	**5,191,284**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
NOTES: All numbers are based on samples; detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 1999, Publication 1304 (Rev. 10-2001).