

2019 Individual Income Tax: Non-Capital Assets, 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	Sales of property other than capital assets				Estate and trust				Farm			
	Net gain		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
All returns, total	992,949	37,870,472	1,001,404	18,511,376	629,839	36,212,816	41,118	4,861,091	445,534	10,882,071	1,283,927	34,679,155
No adjusted gross income	65,984	2,902,020	87,107	7,509,583	8,146	488,617	4,873	2,256,920	23,439	463,964	138,943	8,167,612
\$1 under \$5,000	8,427	69,084	18,576	214,111	** 10,677	** 21,225	** 2,109	** 17,232	16,634	35,359	17,272	246,024
\$5,000 under \$10,000	12,838	75,222	15,768	140,301	** 11,064	** 61,624	**	**	20,495	142,140	27,910	318,764
\$10,000 under \$15,000	12,107	174,292	17,116	182,845	** 7,392	** 53,530	**	**	21,444	131,499	43,213	1,018,350
\$15,000 under \$20,000	19,777	207,290	17,557	223,987	** 13,017	** 83,490	** 4,021	** 5,407	13,516	111,726	32,934	617,517
\$20,000 under \$25,000	15,536	129,520	24,639	160,357	14,273	119,301	* 1,046	* 3,131	16,464	240,453	36,115	849,125
\$25,000 under \$30,000	11,065	175,560	19,283	192,006	12,173	58,080	*	*	18,430	268,571	37,869	667,055
\$30,000 under \$40,000	36,879	470,290	36,773	562,248	23,212	160,888	* 1,054	* 9,684	26,289	350,350	85,377	1,602,314
\$40,000 under \$50,000	37,307	435,849	40,486	348,954	17,799	213,894	185	14,259	28,201	435,237	78,927	1,548,662
\$50,000 under \$75,000	111,537	1,185,483	87,555	498,868	52,041	810,704	3,259	69,719	56,858	1,159,567	198,695	3,637,408
\$75,000 under \$100,000	93,774	1,125,471	82,383	625,179	79,451	1,166,542	2,973	37,267	55,166	1,123,248	174,224	2,950,221
\$100,000 under \$200,000	219,719	3,204,195	230,622	1,713,258	182,803	4,058,666	7,393	137,953	103,498	3,069,059	284,828	6,047,578
\$200,000 under \$500,000	189,045	4,669,672	178,455	2,017,063	131,573	6,359,494	5,411	96,601	34,496	2,122,258	94,777	3,519,740
\$500,000 under \$1,000,000	76,512	2,312,690	77,413	1,150,817	35,149	3,604,174	2,858	181,892	10,604	1,228,640	20,174	1,395,092
\$1,000,000 under \$1,500,000	28,839	1,424,091	26,161	537,802	10,563	1,920,892	1,297	91,271	0	0	5,269	495,085
\$1,500,000 under \$2,000,000	13,899	813,257	11,766	301,267	5,877	1,722,598	834	140,650	0	0	2,240	334,051
\$2,000,000 under \$5,000,000	25,003	2,637,701	20,111	779,840	9,458	4,194,695	2,005	356,930	0	0	3,543	565,177
\$5,000,000 under \$10,000,000	8,243	2,028,995	5,799	365,039	2,966	3,016,362	885	318,596	0	0	941	275,658
\$10,000,000 or more	6,458	13,829,789	3,833	987,852	2,204	8,098,040	914	1,123,581	0	0	676	423,723
Taxable returns, total	782,066	33,689,300	763,537	9,150,091	557,244	35,304,404	27,846	2,633,030	278,941	8,397,566	876,500	20,493,101
Nontaxable returns, total	210,883	4,181,172	237,866	9,361,285	72,595	908,412	13,272	2,228,061	166,592	2,484,505	407,427	14,186,054

* 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, January 2022.

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