

**2019 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
<b>All returns, total</b>	<b>4,909,441</b>	<b>84,241,710</b>	<b>4,781,407</b>	<b>61,925,402</b>	<b>1,769,266</b>	<b>26,079,426</b>	<b>79,402</b>	<b>520,882</b>	<b>358,140</b>	<b>5,084,773</b>	<b>84,247</b>	<b>590,440</b>	<b>6,371,106</b>	<b>112,328,350</b>	<b>3,796,319</b>	<b>48,858,437</b>
No adjusted gross income	116,211	2,472,070	220,481	7,444,367	52,289	827,349	2,773	44,228	5,799	93,130	5,045	57,664	146,835	3,127,020	221,351	6,999,127
\$1 under \$5,000	91,319	288,561	60,208	618,487	33,458	41,693	* 3	* 8	7,233	35,911	* 4,011	* 8,153	128,405	355,653	55,800	507,508
\$5,000 under \$10,000	163,629	882,878	78,744	707,727	53,670	132,295	* 1,074	* 20,991	9,355	37,857	* 2,608	* 25,153	216,786	1,036,715	73,213	650,800
\$10,000 under \$15,000	162,923	1,236,645	90,401	894,931	43,803	109,617	* 2,042	* 60	8,335	58,891	* 3,007	* 14,489	211,653	1,384,967	91,639	991,032
\$15,000 under \$20,000	151,516	1,204,731	91,024	812,388	44,557	119,487	*	*	10,049	91,545	* 3,099	* 8,025	195,043	1,397,818	90,471	776,819
\$20,000 under \$25,000	162,024	1,356,876	112,460	985,824	40,214	93,206	* 1,206	* 8,739	14,109	95,495	0	0	208,025	1,506,066	109,699	858,743
\$25,000 under \$30,000	144,933	1,114,660	129,577	1,316,179	30,742	60,927	* 2,037	* 1,722	15,108	134,040	*	*	177,818	1,286,847	127,802	1,143,617
\$30,000 under \$40,000	256,173	2,194,682	247,590	2,156,368	88,668	225,606	1,020	3,588	20,241	129,374	4,111	19,142	332,451	2,462,374	248,887	2,195,601
\$40,000 under \$50,000	252,751	2,138,182	228,152	2,280,294	95,811	209,728	3,185	4,612	19,655	255,630	* 4,321	* 14,136	350,357	2,559,614	220,724	2,054,078
\$50,000 under \$75,000	590,562	6,120,167	656,386	6,164,708	213,822	851,124	10,200	32,944	55,605	553,365	16,341	82,723	808,091	7,302,789	637,076	5,943,844
\$75,000 under \$100,000	529,667	5,976,573	549,327	5,294,690	195,031	909,756	16,600	34,580	46,227	578,294	11,360	81,126	706,370	7,296,843	549,327	5,253,831
\$100,000 under \$200,000	1,306,069	18,924,929	1,287,195	13,150,018	429,868	3,236,595	18,934	59,388	97,766	1,645,351	21,359	124,184	1,643,786	23,098,934	978,237	9,183,498
\$200,000 under \$500,000	729,189	19,349,032	779,774	11,557,427	275,523	5,057,783	14,851	117,732	40,164	1,118,297	8,984	155,645	880,218	24,672,601	268,109	6,280,670
\$500,000 under \$1,000,000	161,110	9,287,675	161,429	3,880,855	83,717	3,936,811	14,851	0	5,000	98,077	0	0	212,175	13,054,774	71,002	2,509,174
\$1,000,000 under \$1,500,000	39,721	3,176,028	40,355	1,281,435	28,725	1,727,731	1,480	29,460	1,746	61,383	0	0	59,563	4,879,244	21,567	928,359
\$1,500,000 under \$2,000,000	17,453	1,892,783	15,773	696,467	14,856	1,192,817	931	9,075	623	33,180	0	0	27,664	3,076,884	9,289	485,881
\$2,000,000 under \$5,000,000	24,434	3,594,786	23,045	1,436,361	27,397	3,007,571	1,798	40,693	816	43,542	0	0	43,964	6,559,848	15,028	1,079,630
\$5,000,000 under \$10,000,000	6,073	1,432,027	5,812	555,620	9,665	1,533,405	673	42,278	186	9,928	0	0	13,065	2,943,208	4,181	446,100
\$10,000,000 or more	3,686	1,598,424	3,672	691,257	7,451	2,805,927	593	70,784	123	11,483	0	0	8,838	4,326,152	2,916	570,125
<b>Taxable returns, total</b>	<b>3,889,598</b>	<b>74,541,153</b>	<b>3,853,973</b>	<b>47,123,402</b>	<b>1,462,751</b>	<b>24,556,752</b>	<b>71,065</b>	<b>443,366</b>	<b>299,147</b>	<b>4,578,369</b>	<b>66,427</b>	<b>481,026</b>	<b>5,075,558</b>	<b>101,162,771</b>	<b>2,889,298</b>	<b>34,728,732</b>
<b>Nontaxable returns, total</b>	<b>1,019,843</b>	<b>9,700,557</b>	<b>927,433</b>	<b>14,802,000</b>	<b>306,515</b>	<b>1,522,674</b>	<b>8,337</b>	<b>77,516</b>	<b>58,993</b>	<b>506,405</b>	<b>17,820</b>	<b>109,414</b>	<b>1,295,549</b>	<b>11,165,579</b>	<b>907,021</b>	<b>14,129,705</b>

\* 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>