

The 400 Individual Income Tax Returns Reporting the Highest Adjusted Gross Incomes Each Year, 1992-2007

Shown below are four tables from the Statistics of Income Division which contain information from the top 400 individual tax returns for each of Tax Years 1992 through 2007. These data are based on the returns with the largest Adjusted Gross Income reported each specific year shown and do not necessarily reflect the same taxpayers over time. Consequently, tables 1-3 should be used in conjunction with Table 4, which presents the number of times an individual return appeared among the 400 largest adjusted gross incomes over the 16-year period.

Table 1 contains frequencies, money amounts, and average dollar amounts for the major income, deduction, and tax credits reported as part of the Form 1040 (U.S. individual Income Tax Return). It includes salaries and wages, interest income and capital gains. It also shows net income and net losses for returns with income from (1) businesses including farms, and (2) partnerships and S Corporations. Itemized deductions categories include taxes paid, interest paid and charitable contributions. Finally, the table presents several credit items including the foreign tax and general business credits, as well as data for the tentative research credit.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1]

[Money amounts are in thousands of dollars]

Tax year	Cutoff for AGI			
	Number of returns in the top 400	Number of returns in the population	Amount (in whole dollars)	In 1990 dollars [4] (in whole dollars)
	(1)	(2)	(3)	(4)
1992.....	400	113,604,503	24,421,000	22,760,000
1993.....	400	114,601,819	22,559,000	20,397,000
1994.....	400	115,943,131	23,817,000	21,003,000
1995.....	400	118,218,327	27,261,000	23,380,000
1996.....	400	120,351,208	37,804,000	31,503,000
1997.....	400	122,421,991	46,329,000	37,727,000
1998.....	400	124,770,662	57,449,000	45,812,000
1999.....	400	127,075,145	67,404,000	52,866,000
2000.....	400	129,373,500	86,830,000	65,880,000
2001.....	400	130,255,237	58,233,000	42,977,000
2002.....	400	130,076,443	47,489,000	34,512,000
2003.....	400	130,423,626	54,721,000	38,864,000
2004.....	400	132,226,042	74,546,000	51,589,000
2005.....	400	134,372,678	100,307,000	67,140,000
2006.....	400	138,394,754	110,602,000	71,726,000
2007 [2,3].....	400	142,978,806	138,815,000	87,525,000

Tax year	Adjusted gross income					
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(5)	(6)	(7)	(8)	(9)	(10)
1992.....	400	18,716,032	46,790	17,442,714	3,629,129,550	0.52
1993.....	400	18,527,854	46,320	16,752,129	3,723,339,880	0.50
1994.....	400	18,466,682	46,167	16,284,552	3,907,517,953	0.47
1995.....	400	20,345,145	50,863	17,448,666	4,189,353,615	0.49
1996.....	400	29,883,593	74,709	24,902,995	4,535,974,492	0.66
1997.....	400	37,216,831	93,042	30,306,865	4,969,949,986	0.75
1998.....	400	44,195,098	110,488	35,243,300	5,415,972,847	0.82
1999.....	400	53,543,167	133,858	41,994,641	5,855,467,909	0.91
2000.....	400	69,566,247	173,916	52,781,675	6,365,376,648	1.09
2001.....	400	52,439,444	131,099	38,700,697	6,170,603,942	0.85
2002.....	400	41,623,784	104,059	30,249,843	6,033,585,532	0.69
2003.....	400	52,496,648	131,242	37,284,551	6,207,108,793	0.85
2004.....	400	69,110,866	172,777	47,827,589	6,788,805,130	1.02
2005.....	400	85,565,478	213,914	57,272,743	7,422,495,663	1.15
2006.....	400	105,322,274	263,306	68,302,383	8,030,842,945	1.31
2007.....	400	137,903,411	344,759	86,950,449	8,687,718,769	1.59

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

[Money amounts are in thousands of dollars]

Tax year	Salaries and wages						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(11)	(12)	(13)	(14)	(5)	(16)	(17)
1992.....	366	4,907,119	13,407	26.22	4,573,271	2,805,703,266	0.17
1993.....	345	3,073,467	8,909	16.59	2,778,904	2,892,120,390	0.11
1994.....	352	1,873,910	5,324	10.15	1,652,478	3,026,777,706	0.06
1995.....	348	2,870,395	8,248	14.11	2,461,746	3,201,456,569	0.09
1996.....	345	3,329,743	9,651	11.14	2,774,786	3,376,871,545	0.10
1997.....	343	4,374,872	12,755	11.76	3,562,599	3,613,918,456	0.12
1998.....	354	5,542,892	15,658	12.54	4,420,169	3,879,762,259	0.14
1999.....	342	7,851,599	22,958	14.66	6,158,117	4,132,473,459	0.19
2000.....	336	11,619,416	34,582	16.70	8,815,945	4,456,167,438	0.26
2001.....	330	8,010,118	24,273	15.27	5,911,527	4,565,229,218	0.18
2002.....	337	4,902,371	14,547	11.78	3,562,770	4,559,690,903	0.11
2003.....	334	5,986,367	17,923	11.40	4,251,681	4,649,900,493	0.13
2004.....	330	8,653,750	26,223	12.52	5,988,754	4,921,806,344	0.18
2005.....	332	7,380,281	22,230	8.63	4,939,947	5,155,407,373	0.14
2006.....	334	7,806,073	23,371	7.41	5,062,304	5,469,370,119	0.14
2007.....	306	9,000,235	29,413	6.53	5,674,801	5,842,269,820	0.15
Tax year	Taxable interest						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1992.....	400	1,383,629	3,459	7.39	1,289,496	162,343,280	0.85
1993.....	400 **	1,328,386	3,321	7.17	1,201,072	131,140,527	1.01
1994.....	400 **	1,414,669	3,537	7.66	1,247,504	126,169,276	1.12
1995.....	400	1,935,406	4,839	9.51	1,659,868	154,780,536	1.25
1996.....	400	1,650,595	4,126	5.52	1,375,496	165,672,564	1.00
1997.....	400	1,815,364	4,538	4.88	1,478,309	171,700,242	1.06
1998.....	400 **	1,704,744	4,262	3.86	1,359,445	178,333,632	0.96
1999.....	400	1,667,937	4,170	3.12	1,308,186	175,675,236	0.95
2000.....	400	2,735,136	6,838	3.93	2,075,217	199,321,670	1.37
2001.....	400 **	2,936,385	7,341	5.60	2,167,074	198,177,814	1.48
2002.....	400	2,308,472	5,771	5.55	1,677,669	149,024,899	1.55
2003.....	400 **	2,577,760	6,444	4.91	1,830,795	127,159,692	2.03
2004.....	400 **	2,969,623	7,424	4.30	2,055,102	125,474,158	2.37
2005.....	400 **	5,740,724	14,352	6.71	3,842,520	162,432,720	3.53
2006.....	400 **	8,167,563	20,419	7.75	5,296,734	222,707,445	3.67
2007.....	400	10,829,493	27,074	7.85	6,828,180	268,058,182	4.04
Tax year	Dividends [5]						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1992.....	390	1,088,731	2,792	5.82	1,014,660	77,925,720	1.40
1993.....	388	1,031,674	2,659	5.57	932,797	79,728,631	1.29
1994.....	388	1,389,080	3,580	7.52	1,224,939	82,410,237	1.69
1995.....	390	2,107,223	5,403	10.36	1,807,224	94,592,325	2.23
1996.....	394	1,904,296	4,833	6.37	1,586,913	104,254,986	1.83
1997.....	393	1,524,587	3,879	4.10	1,241,520	120,493,432	1.27
1998.....	400 **	1,410,781	3,527	3.19	1,125,025	118,479,991	1.19
1999.....	400 **	2,027,848	5,070	3.79	1,590,469	132,465,522	1.53
2000.....	400 **	1,926,856	4,817	2.77	1,461,954	146,987,679	1.31
2001.....	400 **	2,216,558	5,541	4.23	1,635,836	119,533,324	1.85
2002.....	392	2,118,196	5,404	5.09	1,539,387	103,241,332	2.05
2003.....	390	4,136,220	10,606	7.88	2,937,656	115,141,232	3.59
2004.....	400 **	8,184,710	20,462	11.84	5,664,159	146,838,808	5.57
2005.....	393	5,894,885	15,000	6.89	3,945,706	166,482,004	3.54
2006.....	400 **	7,894,647	19,737	7.50	5,119,745	199,359,146	3.96
2007.....	400 **	9,802,536	24,506	7.11	6,180,666	237,052,127	4.14

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

[Money amounts are in thousands of dollars]

Tax year	Net capital gains less loss in AGI						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(32)	(33)	(34)	(35)	(36)	(37)	(38)
1992.....	391	6,752,378	17,270	36.08	6,292,990	118,229,536	5.71
1993.....	393	8,895,189	22,634	48.01	8,042,666	144,171,901	6.17
1994.....	400 **	9,649,968	24,125	52.26	8,509,672	142,288,352	6.78
1995.....	400 **	8,971,380	22,428	44.10	7,694,151	170,415,206	5.26
1996.....	400 **	18,945,650	47,364	63.40	15,788,042	251,816,934	7.52
1997.....	400 **	24,845,175	62,113	66.76	20,232,227	356,083,267	6.98
1998.....	400 **	32,220,889	80,552	72.91	25,694,489	446,083,839	7.22
1999.....	400 **	39,071,339	97,678	72.97	30,644,188	542,758,116	7.20
2000.....	400 **	49,970,972	124,927	71.83	37,914,243	630,542,431	7.93
2001.....	400 **	34,712,848	86,782	66.20	25,618,338	326,527,451	10.63
2002.....	400 **	25,627,089	64,068	61.57	18,624,338	238,788,770	10.73
2003.....	400 **	31,809,611	79,524	60.59	22,592,053	294,354,009	10.81
2004.....	400 **	39,295,353	98,238	56.86	27,194,016	473,661,638	8.30
2005.....	400 **	49,946,781	124,867	58.37	33,431,580	668,015,218	7.48
2006.....	400 **	66,094,372	165,236	62.75	42,862,757	779,462,354	8.48
2007.....	400 **	91,420,311	228,551	66.29	57,642,062	907,655,869	10.07
Tax year	Capital gains subject to preferential rates [6]						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(39)	(40)	(41)	(42)	(43)	(44)	(45)
1992.....	391	6,169,759	15,779	32.97	5,750,008	74,762,692	8.25
1993.....	393	7,894,939	20,089	42.61	7,138,281	87,938,073	8.98
1994.....	400 **	9,353,043	23,383	50.65	8,247,834	96,384,824	9.70
1995.....	400 **	8,241,430	20,604	40.51	7,068,122	112,243,598	7.34
1996.....	400 **	17,586,362	43,966	58.85	14,655,301	177,473,299	9.91
1997.....	365	23,440,787	64,221	62.98	19,088,589	316,215,652	7.41
1998.....	372	31,046,340	83,458	70.25	24,757,847	413,878,616	7.50
1999.....	364	36,170,392	99,369	67.55	28,368,935	479,944,123	7.54
2000.....	372	44,526,424	119,695	64.01	33,783,326	573,477,238	7.76
2001.....	313	29,832,816	95,313	56.89	22,016,838	310,242,169	9.62
2002.....	291	23,017,326	79,097	55.30	16,727,708	238,916,040	9.63
2003.....	383	32,062,540	83,714	61.08	22,771,690	358,815,034	8.94
2004.....	393	43,487,966	110,656	62.92	30,095,478	554,147,952	7.85
2005.....	392	51,328,960	130,941	59.99	34,356,734	741,629,959	6.92
2006.....	400 **	67,607,908	169,020	64.19	43,844,298	860,961,539	7.85
2007.....	400 **	90,576,635	226,442	65.68	57,110,111	985,037,997	9.20
Tax year	Net business income (from both Schedule C and F)						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(46)	(47)	(48)	(49)	(50)	(51)	(52)
1992.....	96	974,454	10,151	5.21	908,159	181,901,076	0.53
1993.....	83	243,195	2,930	1.31	219,887	184,040,454	0.13
1994.....	73	289,313	3,963	1.57	255,126	193,743,145	0.15
1995.....	85	339,155	3,990	1.67	290,870	198,072,953	0.17
1996.....	84	206,567	2,459	0.69	172,139	207,046,452	0.10
1997.....	73	106,553	1,460	0.29	86,769	217,815,200	0.05
1998.....	59	111,331	1,887	0.25	88,781	232,834,123	0.05
1999.....	60	567,791	9,463	1.06	445,326	240,890,428	0.23
2000.....	51	511,530	10,030	0.74	388,111	250,574,438	0.20
2001.....	56	933,353	16,667	1.78	688,821	254,852,543	0.36
2002.....	44	510,549	11,603	1.23	371,038	260,608,227	0.19
2003.....	58	188,088	3,243	0.36	133,585	273,378,464	0.07
2004.....	55	163,885	2,980	0.24	113,415	294,933,673	0.06
2005.....	67	606,318	9,050	0.71	405,835	320,510,505	0.19
2006.....	74	661,172	8,935	0.63	428,776	337,949,366	0.20
2007.....	49	155,913	3,182	0.11	98,306	344,516,934	0.05

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

[Money amounts are in thousands of dollars]

Tax year	Net business loss (from both Schedule C and F)						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(53)	(54)	(55)	(56)	(57)	(58)	(59)
1992.....	58	51,265	884	-0.27	47,777	30,434,929	0.16
1993.....	56	20,050	358	-0.11	18,128	32,002,222	0.06
1994.....	56	67,913	1,213	-0.37	59,888	34,917,657	0.18
1995.....	43	65,111	1,514	-0.32	55,842	36,579,268	0.17
1996.....	45	29,058	646	-0.10	24,215	37,207,298	0.07
1997.....	46	32,748	712	-0.09	26,668	37,921,427	0.08
1998.....	52	48,666	936	-0.11	38,808	38,367,785	0.12
1999.....	54	41,257	764	-0.08	32,359	38,719,277	0.10
2000.....	50	116,029	2,321	-0.17	88,034	45,743,802	0.24
2001.....	57	38,053	668	-0.07	28,084	49,084,828	0.07
2002.....	64	124,358	1,943	-0.30	90,377	54,244,375	0.22
2003.....	58	155,034	2,673	-0.30	110,109	56,094,670	0.26
2004.....	64	71,381	1,115	-0.10	49,399	60,955,591	0.11
2005.....	62	66,922	1,079	-0.08	44,794	62,978,235	0.10
2006.....	72	363,397	5,047	-0.35	235,666	71,753,424	0.51
2007.....	84	217,584	2,590	0.16	137,190	79,473,932	0.27
Tax year	Partnership and S Corporation net income						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(60)	(61)	(62)	(63)	(64)	(65)	(66)
1992.....	222	3,304,620	14,886	17.66	3,079,795	128,704,285	2.57
1993.....	253	3,686,744	14,572	19.90	3,333,403	133,437,568	2.76
1994.....	250	4,131,387	16,526	22.37	3,643,198	154,276,614	2.68
1995.....	236	4,340,601	18,392	21.33	3,722,643	166,418,667	2.61
1996.....	224	4,071,411	18,176	13.62	3,392,843	190,739,214	2.13
1997.....	226	4,574,354	20,241	12.29	3,725,044	213,559,410	2.14
1998.....	197	4,261,621	21,633	9.64	3,398,421	240,836,136	1.77
1999.....	171	3,968,428	23,207	7.41	3,112,493	269,757,830	1.47
2000.....	190	5,868,124	30,885	8.44	4,452,294	285,424,865	2.06
2001.....	180	4,931,068	27,395	9.40	3,639,165	301,558,966	1.64
2002.....	205	6,962,676	33,964	16.73	5,060,084	314,665,137	2.21
2003.....	213	8,041,129	37,752	15.32	5,711,029	333,029,137	2.41
2004.....	186	9,886,476	53,153	14.31	6,841,852	398,690,527	2.48
2005.....	252	14,951,290	59,331	17.47	10,007,557	492,020,754	3.04
2006.....	228	15,134,921	66,381	14.37	9,815,124	528,224,522	2.87
2007.....	202	16,771,128	83,025	12.16	10,574,482	547,401,480	3.06
Tax year	Partnership and S Corporation net loss						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(67)	(68)	(69)	(70)	(71)	(72)	(73)
1992.....	142	292,809	2,062	-1.56	272,888	41,052,774	0.71
1993.....	119	362,054	3,042	-1.95	327,354	40,569,503	0.89
1994.....	124	528,910	4,265	-2.86	466,411	39,890,769	1.33
1995.....	136	767,159	5,641	-3.77	657,941	40,666,189	1.89
1996.....	139	653,567	4,702	-2.19	544,639	43,959,596	1.49
1997.....	140	678,163	4,844	-1.82	552,250	45,236,146	1.50
1998.....	173	1,653,302	9,557	-3.74	1,318,423	53,481,544	3.09
1999.....	193	2,076,113	10,757	-3.88	1,628,324	58,685,867	3.54
2000.....	173	3,650,145	21,099	-5.25	2,769,457	72,511,266	5.03
2001.....	178	1,942,839	10,915	-3.70	1,433,829	76,448,871	2.54
2002.....	167	1,797,180	10,762	-4.32	1,306,090	76,697,948	2.34
2003.....	160	1,581,495	9,884	-3.01	1,123,221	78,972,015	2.00
2004.....	189	1,727,217	9,139	-2.50	1,195,306	82,697,364	2.09
2005.....	135	1,741,938	12,903	-2.04	1,165,956	89,694,035	1.94
2006.....	166	2,827,995	17,036	-2.69	1,833,979	102,747,208	2.75
2007.....	185	4,670,303	25,245	-3.39	2,944,706	132,696,270	3.52

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

[Money amounts are in thousands of dollars]

Tax year	Total statutory adjustments						
	Number of returns in the top 400	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(74)	(75)	(76)	(77)	(78)	(79)	(80)
1992.....	169	7,149	42	0.04	6,663	35,464,254	0.02
1993.....	189	10,279	54	0.06	9,294	36,624,273	0.03
1994.....	248	14,418	58	0.08	12,714	39,103,321	0.04
1995.....	255	14,725	58	0.07	12,628	41,139,577	0.04
1996.....	245	16,300	67	0.05	13,583	42,646,933	0.04
1997.....	238	17,432	73	0.05	14,196	46,954,680	0.04
1998.....	249	14,777	59	0.03	11,784	51,530,709	0.03
1999.....	217	22,758	105	0.04	17,850	56,698,800	0.04
2000.....	223	34,077	153	0.05	25,855	58,609,518	0.06
2001.....	219	37,030	169	0.07	27,328	60,572,768	0.06
2002.....	216	17,635	82	0.04	12,816	77,161,432	0.02
2003.....	218	18,925	87	0.04	13,441	87,575,677	0.02
2004.....	229	15,690	69	0.02	10,858	98,046,679	0.02
2005.....	276	153,441	556	0.18	102,705	109,396,547	0.14
2006.....	287	176,875	616	0.17	114,705	113,845,357	0.16
2007.....	297	243,333	819	0.18	153,426	123,020,191	0.20
Tax year	Total itemized deductions claimed on Form 1040						
	Number of returns in the top 400	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
1992.....	400 **	1,832,264	4,581	80.63	1,707,609	481,945,631	0.38
1993.....	400 **	2,256,254	5,641	83.73	2,040,013	490,403,708	0.46
1994.....	400 **	2,243,299	5,608	83.38	1,978,218	493,654,068	0.45
1995.....	394	2,304,947	5,850	82.28	1,976,798	527,374,034	0.44
1996.....	400 **	3,600,586	9,001	82.91	3,000,489	572,541,293	0.63
1997.....	400 **	4,255,766	10,639	82.54	3,465,608	620,810,172	0.69
1998.....	394	5,050,380	12,818	83.98	4,027,416	676,460,336	0.75
1999.....	400 **	6,381,236	15,953	83.98	5,004,891	741,376,847	0.86
2000.....	400 **	9,348,219	23,371	84.67	7,092,731	822,360,510	1.14
2001.....	392	7,902,719	20,160	86.39	5,832,265	884,528,260	0.89
2002.....	392	5,672,772	14,471	85.59	4,122,654	898,047,320	0.63
2003.....	400 **	7,099,025	17,748	84.76	5,041,921	901,864,834	0.79
2004.....	400 **	10,009,341	25,023	85.48	6,926,880	998,238,457	1.00
2005.....	400 **	12,142,594	30,356	85.72	8,127,573	1,121,810,935	1.08
2006.....	400 **	16,391,842	40,980	90.64	10,630,248	1,229,237,288	1.33
2007.....	393	19,410,234	49,390	90.15	12,238,483	1,333,036,542	1.46
Tax year	Itemized deductions limitation						
	Number of returns in the top 400	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(88)	(89)	(90)	(91)	(92)	(93)	(94)
1992.....	400 **	440,036	1,100	19.37	410,099	12,751,272	3.45
1993.....	400 **	438,500	1,096	16.27	396,474	12,755,843	3.44
1994.....	400 **	447,241	1,118	16.62	394,393	13,356,396	3.35
1995.....	394	496,269	1,260	17.72	425,617	15,557,237	3.19
1996.....	400 **	742,314	1,856	17.09	618,595	19,082,977	3.89
1997.....	400 **	900,051	2,250	17.46	732,940	23,263,469	3.87
1998.....	393	963,298	2,451	16.02	768,180	26,948,018	3.57
1999.....	394	1,217,595	3,090	16.02	954,977	31,965,547	3.81
2000.....	400 **	1,693,078	4,233	15.33	1,284,581	38,066,131	4.45
2001.....	392	1,244,910	3,176	13.61	918,753	30,982,180	4.02
2002.....	392	955,409	2,437	14.41	694,338	26,986,526	3.54
2003.....	400 **	1,276,806	3,192	15.24	906,822	28,947,046	4.41
2004.....	400 **	1,700,673	4,252	14.52	1,176,936	36,761,913	4.63
2005.....	400 **	2,023,546	5,059	14.28	1,354,449	45,323,612	4.46
2006.....	400 **	1,692,441	4,231	9.36	1,097,562	35,152,244	4.81
2007.....	393	2,119,880	5,394	9.85	1,336,620	39,101,872	5.42

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

[Money amounts are in thousands of dollars]

Tax year	Taxes paid deduction						
	Number of returns in the top 400	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(95)	(96)	(97)	(98)	(99)	(100)	(101)
1992.....	400 **	1,075,363	2,688	47.32	1,002,202	160,452,525	0.67
1993.....	393	1,103,936	2,809	40.97	998,134	169,850,372	0.65
1994.....	400 **	883,201	2,208	32.83	778,837	175,847,631	0.50
1995.....	390	1,063,870	2,728	37.98	912,410	188,643,888	0.56
1996.....	394	1,417,642	3,598	32.64	1,181,368	203,775,741	0.70
1997.....	400 **	1,491,390	3,728	28.93	1,214,487	220,628,058	0.68
1998.....	393	1,553,566	3,953	25.83	1,238,888	241,782,812	0.64
1999.....	392	1,867,109	4,763	24.57	1,464,399	265,365,133	0.70
2000.....	400 **	3,073,794	7,684	27.84	2,332,165	294,711,547	1.04
2001.....	387	2,207,999	5,705	24.14	1,629,519	307,974,817	0.72
2002.....	390	1,755,690	4,502	26.49	1,275,938	302,653,989	0.58
2003.....	400 **	2,122,963	5,307	25.35	1,507,786	310,896,704	0.68
2004.....	400 **	2,830,805	7,077	24.17	1,959,035	362,608,853	0.78
2005.....	400 **	3,679,185	9,198	25.97	2,462,640	400,390,045	0.92
2006.....	400 **	4,614,691	11,537	25.52	2,992,666	432,774,100	1.07
2007.....	391	5,436,089	13,903	25.25	3,427,547	465,880,541	1.17
Tax year	Interest paid deduction						
	Number of returns in the top 400	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(102)	(103)	(104)	(105)	(106)	(107)	(108)
1992.....	332	417,411	1,257	18.37	389,013	208,655,776	0.20
1993.....	327	519,187	1,588	19.27	469,428	200,189,793	0.26
1994.....	329	584,225	1,776	21.71	515,189	197,240,013	0.30
1995.....	327	574,304	1,756	20.50	492,542	215,077,974	0.27
1996.....	336	548,764	1,633	12.64	457,303	233,150,728	0.24
1997.....	342	759,779	2,222	14.74	618,712	250,599,197	0.30
1998.....	340	872,425	2,566	14.51	695,713	271,624,314	0.32
1999.....	358	1,128,802	3,153	14.85	885,335	291,552,907	0.39
2000.....	365	1,785,187	4,891	16.17	1,354,467	322,931,506	0.55
2001.....	343	1,631,385	4,756	17.83	1,203,974	349,900,751	0.47
2002.....	351	916,434	2,611	13.83	666,013	351,495,773	0.26
2003.....	353	1,087,138	3,080	12.98	772,115	340,319,125	0.32
2004.....	358	1,066,382	2,979	9.11	737,981	356,355,994	0.30
2005.....	362	2,272,802	6,278	16.04	1,521,287	405,718,259	0.56
2006.....	354	3,069,162	8,670	16.97	1,990,377	470,474,844	0.65
2007.....	367	3,651,229	9,949	16.96	2,302,162	524,790,200	0.70
Tax year	Total contributions deduction						
	Number of returns in the top 400	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
1992.....	392	656,663	1,675	28.90	611,988	63,843,281	1.03
1993.....	385	1,010,312	2,624	37.49	913,483	68,354,293	1.48
1994.....	391	1,168,191	2,988	43.42	1,030,151	70,544,542	1.66
1995.....	386	1,131,003	2,930	40.38	969,986	74,991,519	1.51
1996.....	388	2,351,424	6,060	54.14	1,959,520	86,159,305	2.73
1997.....	394	2,859,871	7,259	55.47	2,328,885	99,191,962	2.88
1998.....	389	3,555,211	9,139	59.12	2,835,096	109,240,078	3.25
1999.....	387	4,536,193	11,721	59.70	3,557,798	125,798,548	3.61
2000.....	400 **	6,063,718	15,159	54.92	4,600,696	140,681,631	4.31
2001.....	386	5,066,754	13,126	55.39	3,739,302	139,241,476	3.64
2002.....	385	3,624,230	9,414	54.68	2,633,888	140,571,365	2.58
2003.....	388	4,652,030	11,990	55.54	3,303,999	145,702,137	3.19
2004.....	391	7,334,681	18,759	62.64	5,075,904	165,564,388	4.43
2005.....	393	7,558,864	19,234	53.36	5,059,481	183,390,686	4.12
2006.....	393	9,692,724	24,663	53.60	6,285,813	186,646,644	5.19
2007.....	389	11,091,282	28,512	51.52	6,993,242	193,603,968	5.73

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

(Money amounts are in thousands of dollars)

Tax year	Net limited miscellaneous deductions						
	Number of returns in the top 400	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
1992.....	23	40,867	1,777	1.80	38,087	27,118,104	0.15
1993.....	37	49,547	1,339	1.84	44,799	28,763,926	0.17
1994.....	23	23,147	1,006	0.86	20,412	29,496,003	0.08
1995.....	26	31,236	1,201	1.12	26,789	31,027,496	0.10
1996.....	27	24,334	901	0.56	20,279	34,042,566	0.07
1997.....	25	42,205	1,688	0.82	34,369	37,426,844	0.11
1998.....	18	28,163	1,565	0.47	22,459	40,546,291	0.07
1999.....	21	60,456	2,879	0.80	47,416	44,730,274	0.14
2000.....	32	116,717	3,647	1.06	88,556	51,241,173	0.23
2001.....	37	154,433	4,174	1.69	113,972	57,909,182	0.27
2002.....	35	157,700	4,506	2.38	114,608	63,551,146	0.25
2003.....	31	155,398	5,013	1.86	110,368	63,181,572	0.25
2004.....	33	208,127	6,307	1.78	144,033	68,533,122	0.30
2005.....	35	227,431	6,498	1.61	152,229	76,183,408	0.30
2006.....	44	325,744	7,403	1.80	211,247	76,666,241	0.42
2007.....	41	437,658	10,675	2.03	275,951	85,217,982	0.51
Tax year	Total unlimited miscellaneous deductions						
	Number of returns in the top 400	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
1992.....	23	81,944	3,563	3.61	76,369	2,411,721	3.40
1993.....	34	2,177	64	0.08	1,968	2,769,771	0.08
1994.....	25	31,777	1,271	1.18	28,022	3,571,981	0.89
1995.....	19	803	42	0.03	688	4,450,123	0.02
1996.....	24	736	31	0.02	613	4,614,234	0.02
1997.....	17	2,572	151	0.05	2,095	5,880,372	0.04
1998.....	19	4,314	227	0.07	3,440	7,037,020	0.06
1999.....	16	6,272	392	0.08	4,919	9,194,694	0.07
2000.....	16	1,881	118	0.02	1,427	10,570,755	0.02
2001.....	19	87,060	4,582	0.95	64,251	11,665,756	0.75
2002.....	15	174,126	11,608	2.63	126,545	13,190,741	1.32
2003.....	17	358,300	21,076	4.28	254,474	13,100,751	2.73
2004.....	131	270,018	2,061	2.31	186,863	16,924,756	1.60
2005.....	175	426,716	2,438	3.01	285,620	19,114,049	2.23
2006.....	192	381,963	1,989	2.11	247,706	21,987,875	1.74
2007.....	208	913,855	4,394	4.24	576,201	23,961,243	3.81
Tax year	Taxable income						Top 400 returns' percent of total
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns		
	(130)	(131)	(132)	(133)	(134)	(135)	
1992.....	400	16,883,751	42,209	15,735,090	2,395,695,907	0.70	
1993.....	400 **	16,277,681	40,694	14,717,614	2,453,542,706	0.66	
1994.....	400 **	16,229,104	40,573	14,311,380	2,597,980,066	0.62	
1995.....	400	18,040,169	45,100	15,471,843	2,813,826,386	0.64	
1996.....	400 **	26,284,026	65,710	21,903,355	3,089,667,389	0.85	
1997.....	400	32,961,052	82,403	26,841,247	3,429,109,165	0.96	
1998.....	400	39,144,688	97,862	31,215,860	3,780,838,200	1.04	
1999.....	400 **	47,165,706	117,914	36,992,711	4,136,119,714	1.14	
2000.....	400 **	60,219,004	150,548	45,689,684	4,544,242,424	1.33	
2001.....	400 **	44,536,876	111,342	32,868,543	4,268,506,425	1.04	
2002.....	400 **	35,966,789	89,917	26,138,655	4,096,127,651	0.88	
2003.....	400 **	45,421,173	113,553	32,259,356	4,200,218,439	1.08	
2004.....	400 **	59,104,404	147,761	40,902,702	4,670,165,637	1.27	
2005.....	400 **	73,437,178	183,593	49,154,737	5,137,165,874	1.43	
2006.....	400 **	88,980,271	222,451	57,704,456	5,579,145,443	1.59	
2007.....	400 **	118,496,337	296,241	74,713,958	6,063,263,892	1.95	

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

[Money amounts are in thousands of dollars]

Tax year	Alternative minimum tax					
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(136)	(137)	(138)	(139)	(140)	(141)
1992.....	21	14,982	713	13,962	1,357,063	1.10
1993.....	75	34,636	462	31,317	2,052,790	1.69
1994.....	63	26,102	414	23,018	2,212,094	1.18
1995.....	55	23,178	421	19,879	2,290,576	1.01
1996.....	69	43,086	624	35,905	2,812,746	1.53
1997.....	85	40,255	474	32,781	4,005,101	1.01
1998.....	83	40,607	489	32,382	5,014,549	0.81
1999.....	60	42,954	716	33,690	6,477,697	0.66
2000.....	91	126,799	1,393	96,205	9,600,840	1.32
2001.....	83	99,574	1,200	73,486	6,756,705	1.47
2002.....	85	40,245	473	29,248	6,853,901	0.59
2003.....	82	64,108	782	45,531	9,469,803	0.68
2004.....	98	106,532	1,087	73,725	13,029,239	0.82
2005.....	105	146,788	1,398	98,251	17,421,071	0.84
2006.....	139	308,237	2,218	199,894	21,564,586	1.43
2007.....	144	309,335	2,148	195,041	24,109,512	1.28

Tax year	Total credits					
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(142)	(143)	(144)	(145)	(146)	(147)
1992.....	250	136,855	547	127,544	5,690,280	2.41
1993.....	281	140,218	499	126,780	5,858,492	2.39
1994.....	296	163,584	553	144,254	6,141,494	2.66
1995.....	300	163,427	545	140,160	6,894,461	2.37
1996.....	315	216,846	688	180,705	7,740,814	2.80
1997.....	314	145,930	465	118,835	8,410,868	1.74
1998.....	298	159,990	537	127,584	27,823,908	0.58
1999.....	327	204,402	625	160,315	33,974,279	0.60
2000.....	336	297,213	885	225,503	35,753,613	0.83
2001.....	339	186,559	550	137,682	44,160,998	0.42
2002.....	295	358,785	1,216	260,745	38,747,463	0.93
2003.....	309	330,084	1,068	234,434	41,069,375	0.80
2004.....	330	434,705	1,317	300,834	51,599,346	0.84
2005.....	347	605,701	1,746	405,422	54,571,100	1.11
2006.....	343	877,951	2,560	569,358	58,141,809	1.51
2007.....	370	1,634,302	4,417	1,030,455	62,630,766	2.61

Tax year	Foreign tax credit					
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(148)	(149)	(150)	(151)	(152)	(153)
1992.....	217	110,307	508	102,803	2,047,275	5.39
1993.....	244	110,836	454	100,213	2,217,865	5.00
1994.....	256	126,009	492	111,119	2,308,948	5.46
1995.....	268	133,344	498	114,360	2,965,313	4.50
1996.....	296	183,957	621	153,298	3,538,835	5.20
1997.....	293	116,879	399	95,178	4,073,461	2.87
1998.....	273	118,132	433	94,205	4,677,022	2.53
1999.....	300	177,530	592	139,239	4,941,010	3.59
2000.....	320	277,103	866	210,245	5,990,360	4.63
2001.....	308	168,462	547	124,327	6,254,559	2.69
2002.....	264	303,975	1,151	220,912	5,933,600	5.12
2003.....	282	270,953	961	192,439	5,805,555	4.67
2004.....	314	382,270	1,217	264,546	6,757,994	5.66
2005.....	324	553,084	1,707	370,203	9,361,989	5.91
2006.....	321	821,302	2,559	532,621	10,958,470	7.49
2007.....	357	1,565,160	4,384	986,860	15,435,196	10.14

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

(Money amounts are in thousands of dollars)

Tax year	General business credit					
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(154)	(155)	(156)	(157)	(158)	(159)
1992.....	59	18,448	313	17,193	574,633	3.21
1993.....	54	15,867	294	14,347	578,304	2.74
1994.....	78	21,456	275	18,921	690,038	3.11
1995.....	82	14,339	175	12,297	702,906	2.04
1996.....	77	9,919	129	8,266	742,891	1.34
1997.....	62	8,691	140	7,077	826,320	1.05
1998.....	72	19,943	277	15,903	732,487	2.72
1999.....	82	7,805	95	6,121	783,920	1.00
2000.....	61	3,979	65	3,019	764,253	0.52
2001.....	79	8,209	104	6,058	713,974	1.15
2002.....	70	7,620	109	5,538	750,855	1.01
2003.....	90	18,385	204	13,058	612,744	3.00
2004.....	90	15,540	173	10,754	635,391	2.45
2005.....	111	32,026	289	21,436	877,850	3.65
2006.....	107	47,808	447	31,004	1,302,464	3.67
2007.....	97	50,544	521	31,869	845,539	5.98
Tax year	Prior year minimum tax credit					
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(160)	(161)	(162)	(163)	(164)	(165)
1992.....	29	5,000	172	4,660	283,960	1.76
1993.....	29	8,083	279	7,308	256,340	3.15
1994.....	17	8,986	529	7,924	376,558	2.39
1995.....	25	9,939	398	8,524	468,755	2.12
1996.....	25	17,165	687	14,304	669,545	2.56
1997.....	30	11,484	383	9,352	681,282	1.69
1998.....	25	9,905	396	7,899	818,389	1.21
1999.....	44	12,077	274	9,472	996,461	1.21
2000.....	35	11,681	334	8,863	1,287,661	0.91
2001.....	19	6,324	333	4,667	1,438,041	0.44
2002.....	22	7,169	326	5,210	976,398	0.73
2003.....	22	4,705	214	3,342	916,538	0.51
2004.....	28	13,684	489	9,470	902,000	1.52
2005.....	38	18,199	479	12,181	1,081,252	1.68
2006.....	18	4,323	240	2,803	1,032,247	0.42
2007.....	25	8,257	330	5,206	1,034,675	0.80
Tax year	Tentative research credit [7]					
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
	(166)	(167)	(168)	(169)	(170)	(171)
1992.....	36	13,190	366	12,293	65,900	20.02
1993.....	31	12,019	388	10,867	123,343	9.74
1994.....	35	10,047	287	8,860	95,833	10.48
1995.....	35	5,023	144	4,308	76,197	6.59
1996.....	36	4,059	113	3,382	61,864	6.56
1997.....	28	6,519	233	5,308	137,473	4.74
1998.....	30	12,263	409	9,779	122,884	9.98
1999.....	33	2,322	70	1,821	124,706	1.86
2000.....	24	2,256	94	1,711	96,402	2.34
2001.....	33	4,875	148	3,597	103,835	4.69
2002.....	39	4,200	108	3,052	171,934	2.44
2003.....	38	10,116	266	7,184	169,229	5.98
2004.....	39	6,990	179	4,837	240,861	2.90
2005.....	54	12,122	224	8,114	273,068	4.44
2006.....	75	22,646	302	14,686	387,959	5.84
2007.....	78	24,610	316	15,517	466,368	5.28

Footnotes at end of the table.

Table 1 -- Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007 [1] -- Continued

[Money amounts are in thousands of dollars]

Tax year	Income tax						Average tax rate
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Percent
	(172)	(173)	(174)	(175)	(176)	(177)	(178)
1992.....	400	4,936,897	12,342	4,601,023	476,238,785	1.04	26.38
1993.....	400	5,437,295	13,593	4,916,180	502,787,806	1.08	29.35
1994.....	400	5,275,239	13,188	4,651,887	534,856,339	0.99	28.57
1995.....	400 **	6,088,571	15,221	5,221,759	588,419,030	1.03	29.93
1996.....	400 **	8,309,376	20,773	6,924,480	658,244,750	1.26	27.81
1997.....	400 **	8,991,855	22,480	7,322,358	731,321,399	1.23	24.16
1998.....	400	9,731,299	24,328	7,760,206	788,541,979	1.23	22.02
1999.....	400 **	11,900,254	29,751	9,333,533	877,401,489	1.36	22.23
2000.....	400 **	15,507,223	38,768	11,765,723	980,645,201	1.58	22.29
2001.....	400	11,981,382	29,953	8,842,349	887,973,968	1.35	22.85
2002.....	400 **	9,522,648	23,807	6,920,529	796,986,268	1.19	22.88
2003.....	400 **	10,250,277	25,626	7,280,026	748,017,488	1.37	19.53
2004.....	400 **	12,550,332	31,376	8,685,351	831,976,333	1.51	18.16
2005.....	400 **	15,599,966	39,000	10,441,744	934,835,769	1.67	18.23
2006.....	400	18,086,563	45,216	11,729,288	1,023,920,139	1.77	17.17
2007.....	400 **	22,924,540	57,311	14,454,313	1,115,601,803	2.05	16.62

[1] The definitions for items used in the table can be found in Publication 1304, *Statistics of Income Individual Income Tax Returns*, Section 4, at the following link: <http://www.irs.gov/pub/irs-soi/07insec4.pdf>.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[3] For Tax Year 2007 returns to represent a comparable percentage of total returns to Tax Year 1992, the data would consist of the top 504 returns.

For these 504 returns, the AGI cutoff for the top 504 was \$118,797,382.

[4] Inflation-adjusted data were calculated using the consumer price index from Bureau of Labor Statistics, based on 1990=100.

[5] For Tax Year 2003, qualified dividends totaled \$3,321,254 of the dividends amount. For Tax Year 2004, qualified dividends totaled \$7,409,969 of the dividends amount.

For Tax Year 2005, qualified dividends totaled \$4,930,549 of the dividends amount. For Tax Year 2006, qualified dividends totaled \$6,253,127 of the dividends amount.

[6] For Tax Years 2003, 2004, 2005, and 2006 includes qualified dividends.

[7] This research credit was before any limitation for tax or alternative minimum tax. The research credit after these limitations were applied was included in the general business credit totals.

** Return frequency rounded to protect the confidentiality of tax return information.

The 400 Individual Income Tax Returns Reporting the Highest Adjusted Gross Incomes Each Year, 1992-2007

Table 2 shows ranges of marginal tax rate for the various statutory rates (including the alternative minimum tax rates) in effect for tax years 1992 through 2007. Please note that statutory rates changed several times over this period, so the grouping allows for underlying trends to be shown.

Table 2 -- Marginal Tax Rates for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007

Tax Year	Marginal tax rate			
	0 percent under 26 percent	26 percent and 28 percent	31 percent	35 percent and over
	(1)	(2)	(3)	(4)
1992.....	58	--	342	--
1993.....	14	75	--	311
1994.....	30	65	--	305
1995.....	21	56	--	323
1996.....	43	69	--	288
1997.....	36	86	--	278
1998.....	56	84	--	260
1999.....	65	60	--	275
2000.....	47	91	--	262
2001.....	54	83	--	263
2002.....	40	85	--	275
2003.....	53	84	--	263
2004.....	51	102	--	247
2005.....	50	107	--	243
2006.....	27	140	--	233
2007.....	35	145	--	220

The 400 Individual Income Tax Returns Reporting the Highest Adjusted Gross Incomes Each Year, 1992-2007

Table 3 shows the range of average tax rates up to 35 percent and over, computed as total income tax divided by adjusted gross income. Total income tax is defined as income tax after credits plus the alternative minimum tax for tax years 1992 through 1999. Due to a legislative change, income tax after credits included the alternative minimum tax for tax years 2000 through 2007.

Table 3 -- Effective (Average) Tax Rates for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2007

Tax Year	Effective (average) tax rate						
	0 percent under 10 percent	10 percent under 15 percent	15 percent under 20 percent	20 percent under 25 percent	25 percent under 30 percent	30 percent under 35 percent	35 percent and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1992.....	6	10	17	62	234	71	--
1993.....	9	5	15	50	147	77	97
1994.....	9	4	16	55	156	64	96
1995.....	7	5	13	32	148	85	110
1996.....	3	7	24	61	180	57	68
1997.....	7	10	70	141	67	42	63
1998.....	7	31	109	146	28	27	52
1999.....	7	31	104	133	27	34	64
2000.....	11	29	96	141	36	35	52
2001.....	19	30	108	94	22	44	83
2002.....	10	34	86	110	38	60	62
2003.....	24	75	116	53	52	80	--
2004.....	27	112	103	34	51	73	--
2005.....	23	121	111	39	47	59	--
2006.....	31	113	125	34	50	47	--
2007.....	25	127	137	40	38	33	--

The 400 Individual Income Tax Returns Reporting the Highest Adjusted Gross Incomes Each Year, 1992-2007

Table 4 presents data for the 400 taxpayers reporting the highest adjusted gross incomes (AGI). This table shows the number of times that these returns were in this group for each of Tax Years 1992 through 2007. In interpreting the data presented in Tables 1-3, two aspects of the selection of returns are particularly important. First, the 400 returns with the highest AGI were selected in each year, although the total number of returns filed increased every year (except 2002) between 1992 and 2007. Thus, the top 400 returns represent a slightly declining share of the total number of returns filed. Second, 400 returns were separately identified each year based on AGI in that year. Therefore, it did not matter for identification whether the taxpayer had been in the top 400 in any prior year or appeared in the top 400 in any subsequent year. Over the 16 tax years a total of 6,400 returns were identified for the table. There were 3,472 different taxpayers representing the top 400 returns of each year. Of these taxpayers, a little more than 27 percent appear more than once and slightly more than 15 percent appear more than twice (see columns 2 and 3). In any given year, on average, about 40 percent of the returns were filed by taxpayers that are not in any of the other 15 years (see columns 4 and 5). In each year, 7 (or 1.75 percent) of the returns are for taxpayers who can be found in all 16 years. Thus, the data shown in the table mostly represent a changing group of taxpayers over time, rather than a fixed group of taxpayers.

Table 4--Frequency of Appearing in the Top 400 Tax Returns by Adjusted Gross Income, Tax Years 1992-2007 [1]

Number of years in Top 400	Number of primary filers in group [2]	Percent of primary filers represented by each group	Number of returns in total Top 400 population over 16-year period	Percent of returns represented by each group
(1)	(2)	(3)	(4)	(5)
1	2,515	72.44	2,515	39.30
2	425	12.24	850	13.28
3	173	4.98	519	8.11
4	104	3.00	416	6.50
5	66	1.90	330	5.16
6	40	1.15	240	3.75
7	33	0.95	231	3.61
8	22	0.63	176	2.75
9	16	0.46	144	2.25
10	18	0.52	180	2.81
11	11	0.32	121	1.89
12	6	0.17	72	1.13
13	16	0.46	208	3.25
14	14	0.40	196	3.06
15	6	0.17	90	1.41
16	7	0.20	112	1.75
Total	3,472	100.00	6,400	100.00

[1] The top 400 returns on the basis of adjusted gross income (AGI) were selected from the Individual Income Tax Complete Report Files prepared by the Statistics of Income Division of IRS for Tax Years 1992 through 2007. These files contain samples of income tax returns that were processed by the IRS in Processing Years 1994 through 2008 (for example, the Tax Year 1992 file is based on a sample of returns processed by IRS in 1993).

Because very high-income returns are sampled at a 100% rate, all of the top 400 returns were included in the sample for each year.

[2] The number of primary filers was determined by comparing social security numbers (SSNs) reported by primary filers (and secondary filers on joint returns) on all 6,400 returns over the sixteen years. An SSN that never appeared on a joint return in the top 400 was always a "primary filer." For an SSN that appeared on one or more joint returns with the same spousal SSN, one SSN was considered the "primary filer" for the return(s). If an SSN appeared on one or more joint and one or more non-joint returns all in the top 400, it was considered a "primary filer." The other SSN appearing on the joint return(s) was only counted as a "primary filer" if it also appeared on a non-joint return (or, on a joint returns with a different spouse) in the top 400. The frequency of appearance counts are simply a count of the number of returns in the top 400 over the sixteen years filed with each "primary filer" SSN counted once in the "Total" row. In a few instances, IRS processed, and SOI sampled more than one return in the top 400 with the same primary SSN; in these instances, the returns were counted as multiple appearances of the primary SSN.