

**Individual Income Tax Returns: Selected Items for Taxpayers with the  
Top 400 Adjusted Gross Income (AGI), 1992-2008 [1]**  
[Money amounts are in thousands of dollars]

Tax year	Cutoff for AGI				Adjusted gross income									
	Number of returns in the top 400	Number of returns in the population	Amount	In 1990 dollars [4]	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total				
1992	400	113,604,503	24,421	22,760	400	18,716,032	46,790	17,442,714	3,629,129,550	0.52				
1993	400	114,601,819	22,559	20,397	400	18,527,854	46,320	16,752,129	3,723,339,880	0.50				
1994	400	115,943,131	23,817	21,003	400	18,466,682	46,167	16,284,552	3,907,517,953	0.47				
1995	400	118,218,327	27,261	23,380	400	20,345,145	50,863	17,448,666	4,189,353,615	0.49				
1996	400	120,351,208	37,804	31,503	400	29,883,593	74,709	24,902,995	4,535,974,492	0.66				
1997	400	122,421,991	46,329	37,727	400	37,216,831	93,042	30,306,865	4,969,949,986	0.75				
1998	400	124,770,662	57,449	45,812	400	44,195,098	110,488	35,243,300	5,415,972,847	0.82				
1999	400	127,075,145	67,404	52,866	400	53,543,167	133,858	41,994,641	5,855,467,909	0.91				
2000	400	129,373,500	86,830	65,880	400	69,566,247	173,916	52,781,675	6,365,376,648	1.09				
2001	400	130,255,237	58,233	42,977	400	52,439,444	131,099	38,700,697	6,170,603,942	0.85				
2002	400	130,076,443	47,489	34,512	400	41,623,784	104,059	30,249,843	6,033,585,532	0.69				
2003	400	130,423,626	54,721	38,864	400	52,496,648	131,242	37,284,551	6,207,108,793	0.85				
2004	400	132,226,042	74,546	51,589	400	69,110,866	172,777	47,827,589	6,788,805,130	1.02				
2005	400	134,372,678	100,307	67,140	400	85,565,478	213,914	57,272,743	7,422,495,663	1.15				
2006	400	138,394,754	110,602	71,726	400	105,322,274	263,306	68,302,383	8,030,842,945	1.31				
2007 [2,3]	400	142,978,806	138,815	87,525	400	137,903,411	344,579	86,950,449	8,687,718,769	1.59				
2008	400	142,450,569	109,736	66,628	400	108,204,064	270,510	65,697,671	8,262,860,170	1.31				
Tax year	Salaries and wages					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	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
1992	366	4,907,119	13,407	26.22	4,573,271	2,805,703,266	0.17	400	1,383,629	3,459	7.39	1,289,496	162,343,280	0.85
1993	345	3,073,467	8,909	16.59	2,778,904	2,892,120,390	0.11	**400	1,328,386	3,321	7.17	1,201,072	131,140,527	1.01
1994	352	1,873,910	5,324	10.15	1,652,478	3,026,777,706	0.06	**400	1,414,669	3,537	7.66	1,247,504	126,169,276	1.12
1995	348	2,870,395	8,248	14.11	2,461,746	3,201,456,569	0.09	400	1,935,406	4,839	9.51	1,659,868	154,780,536	1.25
1996	345	3,329,743	9,651	11.14	2,774,786	3,376,871,545	0.10	400	1,650,595	4,126	5.52	1,375,496	165,672,564	1.00
1997	343	4,374,872	12,755	11.76	3,562,599	3,613,918,456	0.12	400	1,815,364	4,538	4.88	1,478,309	171,700,242	1.06
1998	354	5,542,892	15,658	12.54	4,420,169	3,879,762,259	0.14	**400	1,704,744	4,262	3.86	1,359,445	178,333,632	0.96
1999	342	7,851,599	22,958	14.66	6,158,117	4,132,473,459	0.19	400	1,667,937	4,170	3.12	1,308,186	175,675,236	0.95
2000	336	11,619,416	34,582	16.70	8,815,945	4,456,167,438	0.26	400	2,735,136	6,838	3.93	2,075,217	199,321,670	1.37
2001	330	8,010,118	24,273	15.27	5,911,527	4,565,229,218	0.18	**400	2,936,385	7,341	5.60	2,167,074	198,177,814	1.48
2002	337	4,902,371	14,547	11.78	3,562,770	4,559,690,903	0.11	400	2,308,472	5,771	5.55	1,677,669	149,024,899	1.55
2003	334	5,986,367	17,923	11.40	4,251,681	4,649,900,493	0.13	**400	2,577,760	6,444	4.91	1,830,795	127,159,692	2.03
2004	330	8,653,750	26,223	12.52	5,988,754	4,921,806,344	0.18	**400	2,969,623	7,424	4.30	2,055,102	125,474,158	2.37
2005	332	7,380,281	22,230	8.63	4,939,947	5,155,407,373	0.14	**400	5,740,724	14,352	6.71	3,842,520	162,432,720	3.53
2006	334	7,806,073	23,371	7.41	5,062,304	5,469,370,119	0.14	**400	8,167,563	20,419	7.75	5,296,734	222,707,445	3.67
2007	306	9,000,235	29,413	6.53	5,674,801	5,842,269,820	0.15	400	10,829,493	27,074	7.85	6,828,180	268,058,182	4.04
2008	312	8,852,430	28,373	8.18	5,374,881	5,950,634,829	0.15	**400	7,336,034	18,370	6.78	4,454,180	223,291,064	3.29
Tax year	Dividends [5]					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	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
1992	390	1,088,731	2,792	5.82	1,014,660	77,925,720	1.40	391	6,752,378	17,270	36.08	6,292,990	118,229,536	5.71
1993	388	1,031,674	2,659	5.57	932,797	79,728,631	1.29	393	8,895,189	22,634	48.01	8,042,666	144,171,901	6.17
1994	388	1,389,080	3,580	7.52	1,224,939	82,410,237	1.69	**400	9,649,968	24,125	52.26	8,509,672	142,288,362	6.78
1995	390	2,107,223	5,403	10.36	1,807,224	94,592,325	2.23	**400	8,971,380	22,428	44.10	7,694,151	170,415,206	5.26
1996	394	1,904,296	4,833	6.37	1,586,913	104,254,986	1.83	**400	18,945,650	47,364	63.40	15,788,042	251,816,934	7.52
1997	393	1,524,587	3,879	4.10	1,241,520	120,493,432	1.27	**400	24,845,175	62,113	66.76	20,232,227	356,083,267	6.98
1998	**400	1,410,781	3,527	3.19	1,125,025	118,479,991	1.19	**400	32,220,889	80,552	72.91	25,694,489	446,083,839	7.22
1999	**400	2,027,848	5,070	3.79	1,590,469	132,465,522	1.53	**400	39,071,339	97,678	72.97	30,644,188	542,758,116	7.20
2000	**400	1,926,856	4,817	2.77	1,461,954	146,987,679	1.31	**400	49,970,972	124,927	71.83	37,914,243	630,542,431	7.93
2001	**400	2,216,558	5,541	4.23	1,635,836	119,533,324	1.85	**400	34,712,848	86,782	66.20	25,618,338	326,527,451	10.63
2002	392	2,118,196	5,404	5.09	1,539,387	103,241,332	2.05	**400	25,627,089	64,068	61.57	18,624,338	238,788,770	10.73
2003	390	4,136,220	10,606	7.88	2,937,656	115,141,232	3.59	**400	31,809,611	79,524	60.59	22,592,053	294,354,009	10.81
2004	**400	8,184,710	20,462	11.84	5,664,159	146,838,808	5.57	**400	39,295,353	98,238	56.86	27,194,016	473,661,638	8.30
2005	393	5,894,885	15,000	6.89	3,945,706	166,482,004	3.54	**400	49,946,781	124,867	58.37	33,431,580	668,015,218	7.48
2006	**400	7,894,647	19,737	7.50	5,119,745	199,359,146	3.96	**400	66,094,372	165,236	62.75	42,862,757	779,462,354	8.48
2007	**400	9,802,536	24,506	7.11	6,180,666	237,052,127	4.14	**400	91,420,311	228,551	66.29	57,642,062	907,655,869	10.07
2008	**400	9,982,301	24,956	9.23	6,060,899	219,330,668	4.55	**400	61,470,540	153,676	56.81	37,322,735	469,272,641	13.10
Tax year	Capital gains subject to preferential rates [6]					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	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
1992	391	6,169,759	15,779	32.97	5,750,008	74,762,692	8.25	96	974,454	10,151	5.21	908,159	181,901,076	0.53
1993	393	7,894,939	20,089	42.61	7,138,281	87,938,073	8.98	83	243,195	2,930	1.31	219,887	184,040,454	0.13
1994	**400	9,353,043	23,383	50.65	8,247,834	96,384,824	9.70	73	289,313	3,963	1.57	255,126	193,743,145	0.15
1995	**400	8,241,430	20,604	40.51	7,068,122	112,243,598	7.34	85	339,155	3,990	1.67	290,870	198,072,953	0.17
1996	**400	17,586,362	43,966	58.85	14,655,301	177,473,299	9.91	84	206,567	2,459	0.69	172,139	207,046,452	0.10
1997	365	23,440,787	64,221	62.98	19,088,589	316,215,652	7.41	73	106,553	1,460	0.29	86,769	217,815,200	0.05
1998	372	31,046,340	83,458	70.25	24,757,847	413,878,616	7.50	59	111,331	1,867	0.25	88,781	232,834,123	0.05
1999	364	36,170,392	99,369	67.55	28,368,935	479,944,123	7.54	60	567,791	9,463	1.06	445,326	240,890,428	0.23
2000	372	44,526,424	119,695	64.01	33,783,326	573,477,238	7.76	51	511,530	10,030	0.74	388,111	250,574,438	0.20
2001	313	29,832,816	95,313	56.89	22,016,838	310,242,169	9.62	56	933,353	16,667	1.78	688,821	254,852,543	0.36
2002	291	23,017,326	79,097	55.30	16,727,708	238,916,040	9.63	44	510,549	11,603	1.23	371,038	260,608,227	0.19
2003	383	32,062,540	83,714	61.08	22,771,690	358,815,034	8.94	58	188,088	3,243	0.36	133,585	273,378,464	0.07
2004	393	43,487,966	110,656	62.92	30,095,478	554,147,952	7.85	55	163,885	2,980	0.24	113,415	294,933,673	0.06
2005	392	51,328,960	130,941	59.99	34,356,734	741,629,959	6.92	67	606,318	9,050	0.71	405,835	320,510,505	0.19
2006	**400	67,607,908	169,020	64.19	43,844,298	860,961,539	7.85	74	661,172	8,935	0.63	428,776	337,949,366	0.20
2007	**400	90,576,635	226,442	65.68	57,110,111	985,037,997	9.20	49	155,913	3,182	0.11	98,306	344,516,934	0.05
2008	394	61,364,527	155,748	56.71	37,258,365	584,963,659	10.49	71	701,912	9,886	0.65	426,176	336,629,512	0.21
Tax year	Net business loss (from both Schedule C and F)					Partnership and S corporation net income								
	Number of returns in the top 400													

**Individual Income Tax Returns: Selected Items for Taxpayers with the  
Top 400 Adjusted Gross Income (AGI), 1992-2008 [1]**  
[Money amounts are in thousands of dollars]

Tax year	Partnership and S Corporation net loss							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	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
1992	142	292,809	2,062	-1.56	272,888	41,052,774	0.71	169	7,149	42	0.04	6,663	35,464,254	0.02
1993	119	362,054	3,042	-1.95	327,354	40,569,503	0.89	189	10,279	54	0.06	9,294	36,624,273	0.03
1994	124	528,910	4,265	-2.86	466,411	39,890,769	1.33	248	14,418	58	0.08	12,714	39,103,321	0.04
1995	136	767,159	5,641	-3.77	657,941	40,666,189	1.89	255	14,725	58	0.07	12,628	41,139,577	0.04
1996	139	653,567	4,702	-2.19	544,639	43,959,596	1.49	245	16,300	67	0.05	13,583	42,646,933	0.04
1997	140	678,163	4,844	-1.82	552,250	45,236,146	1.50	238	17,432	73	0.05	14,196	46,954,680	0.04
1998	173	1,653,302	9,557	-3.74	1,318,423	53,481,544	3.09	249	14,777	59	0.03	11,784	51,530,709	0.03
1999	193	2,076,113	10,757	-3.88	1,628,324	58,685,867	3.54	217	22,758	105	0.04	17,850	56,698,800	0.04
2000	173	3,650,145	21,099	-5.25	2,769,457	72,511,266	5.03	223	34,077	153	0.05	25,855	58,609,518	0.06
2001	178	1,942,839	10,915	-3.70	1,433,829	76,448,871	2.54	219	37,030	169	0.07	27,328	60,572,768	0.06
2002	167	1,797,180	10,762	-4.32	1,306,090	76,697,948	2.34	216	17,635	82	0.04	12,816	77,161,432	0.02
2003	160	1,581,495	9,884	-3.01	1,123,221	78,972,015	2.00	218	18,925	87	0.04	13,441	87,575,677	0.02
2004	189	1,727,217	9,139	-2.50	1,195,306	82,697,364	2.09	229	15,690	69	0.02	10,858	98,046,679	0.02
2005	135	1,741,938	12,903	-2.04	1,165,956	89,694,035	1.94	276	153,441	556	0.18	102,705	109,396,547	0.14
2006	166	2,827,995	17,036	-2.69	1,833,979	102,747,208	2.75	287	176,875	616	0.17	114,705	113,845,357	0.16
2007	185	4,670,303	25,245	-3.39	2,944,706	132,696,270	3.52	297	243,333	819	0.18	153,426	123,020,191	0.20
2008	184	4,902,464	26,644	-4.53	2,976,602	175,488,983	2.79	277	391,199	1,412	0.36	237,522	121,599,382	0.32
Tax year	Total itemized deductions claimed on Form 1040							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	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
1992	**400	1,832,264	4,581	80.63	1,707,609	481,945,631	0.38	**400	440,036	1,100	19.37	410,099	12,751,272	3.45
1993	**400	2,256,254	5,641	83.73	2,040,013	490,403,708	0.46	**400	438,500	1,096	16.27	396,474	12,755,843	3.44
1994	**400	2,243,299	5,608	83.38	1,978,218	493,654,068	0.45	**400	447,241	1,118	16.62	394,393	13,356,396	3.35
1995	394	2,304,947	5,850	82.28	1,976,798	527,374,034	0.44	394	496,269	1,260	17.72	425,617	15,557,237	3.19
1996	**400	3,600,586	9,001	82.91	3,000,489	572,541,293	0.63	**400	742,314	1,856	17.09	618,595	19,082,977	3.89
1997	**400	4,255,766	10,639	82.54	3,465,608	620,810,172	0.69	**400	900,051	2,250	17.46	732,940	23,263,469	3.87
1998	394	5,050,380	12,818	83.98	4,027,416	676,460,336	0.75	393	963,298	2,451	16.02	768,180	26,948,018	3.57
1999	**400	6,381,236	15,953	83.98	5,004,891	741,376,847	0.86	394	1,217,595	3,090	16.02	954,977	31,965,547	3.81
2000	**400	9,348,219	23,371	84.67	7,092,731	822,360,510	1.14	**400	1,693,078	4,233	15.33	1,284,581	38,066,131	4.45
2001	392	7,902,719	20,160	86.39	5,832,265	884,528,260	0.89	392	1,244,910	3,176	13.61	918,753	30,982,180	4.02
2002	392	5,672,772	14,471	85.59	4,122,654	898,047,320	0.63	392	955,409	2,437	14.41	694,338	26,986,526	3.54
2003	**400	7,099,025	17,748	84.76	5,041,921	901,864,831	0.79	**400	1,276,806	3,192	15.24	906,822	28,947,064	4.41
2004	**400	10,009,341	25,023	85.48	6,926,880	998,238,457	1.00	**400	1,700,673	4,252	14.52	1,176,936	36,761,913	4.63
2005	**400	12,142,594	30,356	85.72	8,127,573	1,121,810,935	1.08	**400	2,023,546	5,059	14.28	1,354,449	45,323,612	4.46
2006	**400	16,391,842	40,980	90.64	10,630,248	1,229,237,288	1.33	**400	1,692,441	4,231	9.36	1,097,562	35,152,244	4.81
2007	393	19,410,234	49,390	90.15	12,238,483	1,333,036,542	1.46	393	2,119,880	5,394	9.85	1,336,620	39,101,872	5.42
2008	**400	17,261,459	43,154	95.03	10,480,546	1,322,276,380	1.31	**400	903,484	2,259	4.97	548,563	17,077,266	5.29
Tax year	Taxes paid deduction							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	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
1992	**400	1,075,363	2,688	47.32	1,002,202	160,452,525	0.67	332	417,411	1,257	18.37	389,013	208,655,776	0.20
1993	393	1,103,936	2,809	40.97	998,134	169,850,372	0.65	327	519,187	1,588	19.27	469,428	200,189,793	0.26
1994	**400	883,201	2,208	32.83	778,837	175,847,631	0.50	329	584,225	1,776	21.71	515,189	197,240,013	0.30
1995	390	1,063,870	2,728	37.98	912,410	188,643,888	0.56	327	574,304	1,756	20.50	492,542	215,077,974	0.27
1996	394	1,417,642	3,598	32.64	1,181,368	203,775,741	0.70	336	548,764	1,633	12.64	457,303	233,150,728	0.24
1997	**400	1,491,390	3,728	28.93	1,214,487	220,628,058	0.68	342	759,779	2,222	14.74	618,712	250,599,197	0.30
1998	393	1,553,566	3,953	25.83	1,238,888	241,782,812	0.64	340	872,425	2,566	14.51	695,713	271,624,314	0.32
1999	392	1,867,109	4,763	24.57	1,464,399	265,365,133	0.70	358	1,128,802	3,153	14.85	885,335	291,552,907	0.39
2000	**400	3,073,794	7,684	27.84	2,332,165	294,711,547	1.04	365	1,785,187	4,891	16.17	1,354,467	322,931,506	0.55
2001	387	2,207,999	5,705	24.14	1,629,519	307,974,817	0.72	343	1,631,385	4,756	17.83	1,203,974	349,900,751	0.47
2002	390	1,755,690	4,502	26.49	1,275,938	302,653,989	0.58	351	916,434	2,611	13.83	666,013	351,498,773	0.26
2003	**400	2,122,963	5,307	25.35	1,507,786	310,896,704	0.68	353	1,087,138	3,080	12.98	772,115	340,319,125	0.32
2004	**400	2,830,805	7,077	24.17	1,959,035	362,608,853	0.78	358	1,066,382	2,979	9.11	737,981	356,355,994	0.30
2005	**400	3,679,185	9,198	25.97	2,462,640	400,390,045	0.92	362	2,272,802	6,278	16.04	1,521,287	405,718,259	0.56
2006	**400	4,614,691	11,537	25.52	2,992,666	432,774,100	1.07	354	3,069,162	8,670	16.97	1,990,377	470,474,844	0.65
2007	391	5,436,089	13,903	25.25	3,427,547	465,880,541	1.17	367	3,651,229	9,949	16.96	2,302,162	524,790,200	0.70
2008	394	5,560,022	14,112	30.61	3,375,848	467,211,515	1.19	355	3,048,813	8,588	16.78	1,851,131	497,617,809	0.61
Tax year	Total contributions deduction							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	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
1992	392	656,663	1,675	28.90	611,988	63,843,281	1.03	23	40,867	1,777	1.80	38,087	27,118,104	0.15
1993	385	1,010,312	2,624	37.49	913,483	68,354,293	1.48	37	49,547	1,339	1.84	44,799	28,763,926	0.17
1994	391	1,168,191	2,988	43.42	1,030,151	70,544,542	1.66	23	23,147	1,006	0.86	20,412	29,496,003	0.08
1995	386	1,131,003	2,930	40.38	969,986	74,991,519	1.51	27	31,236	1,201	1.12	26,789	31,027,496	0.10
1996	388	2,351,424	6,060	54.14	1,959,520	86,159,305	2.73	26	24,334	901	0.56	20,279	34,042,566	0.07
1997	394	2,859,871	7,259	55.47	2,328,885	99,191,962	2.88	25	42,205	1,688	0.82	34,369	37,426,844	0.11
1998	389	3,555,211	9,139	59.12	2,835,096	109,240,078	3.25	18	28,163	1,565	0.47	22,459	40,546,291	0.07
1999	387	4,536,193	11,721	59.70	3,557,798	125,798,548	3.61	21	60,456	2,879	0.80	47,416	44,730,274	0.14
2000	**400	6,063,718	15,159	54.92	4,600,696	140,681,631	4.31	32	116,717	3,647	1.06	88,556	51,241,173	0.23
2001	386	5,066,754	13,126	55.39	3,739,302	139,241,476	3.64	37	154,433	4,174	1.69	113,972	57,909,182	0.27
2002	385	3,624,230	9,414	54.68	2,633,888	140,571,365	2.58	35	157,700	4,506	2.38	114,608	63,551,146	0.25
2003	388	4,652,030	11,990	55.54	3,303,999	145,702,137	3.19	31	155,398	5,013	1.86	110,368	63,181,572	0.25
2004	391	7,334,681	18,759	62.64	5,075,904	165,564,388	4.43	33	208,127	6,307	1.78	144,033	68,533,122	0.30
2005	393	7,558,864	19,234	53.36	5,059,481	183,390,686	4.12	35	227,431	6,498	1.61	152,229	76,183,408	0.30
2006	393	9,692,724	24,663	53.60	6,285,813	186,646,644	5.19	44	325,744	7,403	1.80	211,247	76,666,241	0.42
2007	389	11,091,282	28,512	51.52	6,993,242	193,603,968	5.73	41	437,658	10,675	2.03	275,951	85,217,982	0.51
2008	394	8,939,0												

**Individual Income Tax Returns: Selected Items for Taxpayers with the  
Top 400 Adjusted Gross Income (AGI), 1992-2008 [1]**  
[Money amounts are in thousands of dollars]

Tax year	Alternative minimum tax						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	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
1992	21	14,982	713	13,962	1,357,063	1.10	250	136,855	547	127,544	5,690,280	2.41
1993	75	34,636	462	31,317	2,052,790	1.69	281	140,218	499	126,780	5,858,492	2.39
1994	63	26,102	414	23,018	2,212,094	1.18	296	163,584	553	144,254	6,141,494	2.66
1995	55	23,178	421	19,879	2,290,576	1.01	300	163,427	545	140,160	6,894,461	2.37
1996	69	43,086	624	35,905	2,812,746	1.53	315	216,846	688	180,705	7,740,814	2.80
1997	85	40,255	474	32,781	4,005,101	1.01	314	145,930	465	118,835	8,410,868	1.74
1998	83	40,607	489	32,382	5,014,549	0.81	298	159,990	537	127,584	27,823,908	0.58
1999	60	42,954	716	33,690	6,477,697	0.66	327	204,402	625	160,315	33,974,279	0.60
2000	91	126,799	1,393	96,205	9,600,840	1.32	336	297,213	885	225,503	35,753,613	0.83
2001	83	99,574	1,200	73,486	6,756,705	1.47	339	186,559	550	137,682	44,160,998	0.42
2002	85	40,245	473	29,248	6,853,901	0.59	295	358,785	1,216	260,745	38,747,463	0.93
2003	82	64,108	782	45,531	9,469,803	0.68	309	330,084	1,068	234,434	41,069,375	0.80
2004	98	106,532	1,087	73,725	13,029,239	0.82	330	434,705	1,317	300,834	51,599,346	0.84
2005	105	146,788	1,398	98,251	17,421,071	0.84	347	605,701	1,746	405,422	54,571,100	1.11
2006	139	308,237	2,218	199,894	21,564,586	1.43	343	877,951	2,560	569,358	58,141,809	1.51
2007	144	309,335	2,148	195,041	24,109,512	1.28	370	1,634,302	4,417	1,030,455	62,630,766	2.61
2008	143	453,022	3,168	275,059	25,649,084	1.77	370	1,319,231	3,565	800,990	62,626,419	2.11

  

Tax year	Foreign tax credit						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	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
1992	217	110,307	508	102,803	2,047,275	5.39	59	18,448	313	17,193	574,633	3.21
1993	244	110,836	454	100,213	2,217,865	5.00	54	15,867	294	14,347	578,304	2.74
1994	256	126,009	492	111,119	2,308,948	5.46	78	21,456	275	18,921	690,038	3.11
1995	268	133,344	498	114,360	2,965,313	4.50	82	14,339	175	12,297	702,906	2.04
1996	296	183,957	621	153,298	3,538,835	5.20	77	9,919	129	8,266	742,891	1.34
1997	293	116,879	399	95,178	4,073,461	2.87	62	8,691	140	7,077	826,320	1.05
1998	273	118,132	433	94,205	4,677,022	2.53	72	19,943	277	15,903	732,487	2.72
1999	300	177,530	592	139,239	4,941,010	3.59	82	7,805	95	6,121	783,920	1.00
2000	320	277,103	866	210,245	5,990,360	4.63	61	3,979	65	3,019	764,253	0.52
2001	308	168,462	547	124,327	6,254,559	2.69	79	8,209	104	6,058	713,974	1.15
2002	264	303,975	1,151	220,912	5,933,600	5.12	70	7,620	109	5,538	750,855	1.01
2003	282	270,953	961	192,439	5,805,555	4.67	90	18,385	204	13,058	612,744	3.00
2004	314	382,270	1,217	264,546	6,757,994	5.66	90	15,540	173	10,754	635,391	2.45
2005	324	553,084	1,707	370,203	9,361,989	5.91	111	32,026	289	21,436	877,850	3.65
2006	321	821,302	2,559	532,621	10,958,470	7.49	107	47,808	447	31,004	1,302,464	3.67
2007	357	1,565,160	4,384	986,860	15,435,196	10.14	97	50,544	521	31,869	845,539	5.98
2008	344	1,272,547	3,699	772,645	16,572,321	7.68	146	34,073	233	20,688	1,649,280	2.07

  

Tax year	Prior year minimum tax credit						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	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
1992	29	5,000	172	4,660	283,960	1.76	36	13,190	366	12,293	65,900	20.02
1993	29	8,083	279	7,308	256,340	3.15	31	12,019	388	10,867	123,343	9.74
1994	17	8,986	529	7,924	376,558	2.39	35	10,047	287	8,860	95,833	10.48
1995	25	9,939	398	8,524	468,755	2.12	35	5,023	144	4,308	76,197	6.59
1996	25	17,165	687	14,304	669,545	2.56	36	4,059	113	3,382	61,864	6.56
1997	30	11,484	383	9,352	681,282	1.69	28	6,519	233	5,308	137,473	4.74
1998	25	9,905	396	7,899	818,389	1.21	30	12,263	409	9,779	122,884	9.98
1999	44	12,077	274	9,472	996,461	1.21	33	2,322	70	1,821	124,706	1.86
2000	35	11,681	334	8,863	1,287,661	0.91	24	2,256	94	1,711	96,402	2.34
2001	19	6,324	333	4,667	1,438,041	0.44	33	4,875	148	3,597	103,835	4.69
2002	22	7,169	326	5,210	976,398	0.73	39	4,200	108	3,052	171,934	2.44
2003	22	4,705	214	3,342	916,538	0.51	38	10,116	266	7,184	169,229	5.98
2004	28	13,684	489	9,470	902,000	1.52	39	6,990	179	4,837	240,861	2.90
2005	38	18,199	479	12,181	1,081,252	1.68	54	12,122	224	8,114	273,068	4.44
2006	18	4,323	240	2,803	1,032,247	0.42	75	22,646	302	14,686	387,959	5.84
2007	25	8,257	330	5,206	1,034,675	0.80	78	24,610	316	15,517	466,368	5.28
2008	28	11,941	426	7,250	945,226	1.26	122	25,669	210	15,585	462,680	5.55

  

Tax year	Income tax						
	Number of returns in the top 400	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Average tax rate (percent)
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
2008	**400	19,593,085	48,983	11,896,226	1,031,580,923	1.90	18.11

[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/06insec4.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 2008 returns to represent a comparable percentage of total returns to tax year 1992, the data would consist of the top 502 returns. For these 502 returns, the AGI cutoff for the top 502 was \$93,533,000.

[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.

For Tax Year 2007, qualified dividends totaled \$7,484,608 of the dividends amount. For Tax Year 2008, qualified dividends totaled \$8,159,367 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.

Source: IRS, Statistics of Income Division.