

Individual Income Tax Returns: Selected Items for Taxpayers with the
Top 400 Adjusted Gross Income (AGI), 1992-2014 [1]
[Money amounts are in thousands of dollars]

Tax year	Cutoff for AGI			Adjusted gross income								
	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	113,604,503	24,421	22,760	400	18,716,032	46,790	17,442,714	3,629,129,550	0.52			
1993	114,601,819	22,519	20,397	400	18,527,854	46,320	16,752,129	3,723,339,880	0.50			
1994	115,943,131	23,857	21,003	400	18,466,682	46,167	16,284,552	3,907,517,953	0.47			
1995	118,218,327	27,261	23,380	400	20,345,145	50,863	17,448,666	4,189,353,615	0.49			
1996	120,351,208	37,804	31,503	400	29,883,593	74,709	24,902,995	4,535,974,492	0.66			
1997	122,421,991	46,329	37,727	400	37,216,831	93,042	30,306,865	4,969,949,986	0.75			
1998	124,770,662	57,449	45,812	400	44,195,098	110,488	35,243,300	5,415,972,847	0.82			
1999	127,075,145	67,404	52,866	400	53,543,167	133,858	41,994,641	5,855,467,909	0.91			
2000	129,373,500	86,830	65,880	400	69,566,247	173,916	52,781,675	6,365,376,648	1.09			
2001	130,255,237	88,233	67,977	400	72,439,444	181,099	56,700,697	6,170,603,942	0.85			
2002	130,076,443	87,489	67,489	400	71,623,784	179,059	56,049,843	6,033,585,532	0.69			
2003	130,423,626	84,721	65,844	400	70,496,648	176,242	55,284,551	6,207,106,793	0.85			
2004	132,226,042	74,546	51,589	400	69,110,866	172,777	47,827,589	6,788,805,130	1.02			
2005	134,372,678	100,307	67,140	400	85,565,478	213,914	57,272,743	7,422,495,663	1.15			
2006	138,394,754	110,602	71,726	400	105,322,274	263,306	68,302,383	8,030,842,945	1.31			
2007 [2]	142,978,806	138,815	87,525	400	137,903,411	344,579	86,950,449	8,687,718,769	1.59			
2008	142,450,569	109,736	66,628	400	108,204,064	270,510	65,697,671	8,262,860,170	1.31			
2009	140,494,127	77,409	47,172	400	80,966,919	202,417	49,339,987	7,626,430,723	1.06			
2010	142,892,051	99,067	59,393	400	106,054,960	265,137	63,582,110	8,089,142,092	1.31			
2011	145,370,240	92,960	54,015	400	87,938,355	219,846	51,097,243	8,374,142,977	1.05			
2012	144,928,472	139,633	79,472	400	134,277,630	335,694	76,424,377	9,100,131,381	1.48			
2013	147,351,299	100,069	56,155	400	105,973,516	264,934	59,468,804	9,093,628,703	1.17			
2014 [3]	148,606,578	126,833	70,035	400	127,127,267	317,818	70,197,276	9,771,035,412	1.30			
Tax year	Salaries and wages						Taxable interest					
	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
1992	4,907,119	13,407	26.22	4,573,271	2,805,703,266	0.17	1,383,629	3,459	7.39	1,289,496	162,343,280	0.85
1993	3,073,467	8,909	16.59	2,778,904	2,892,120,390	0.11	1,328,386	3,321	7.17	1,201,072	131,140,527	1.01
1994	1,873,910	5,324	10.15	1,652,478	3,026,777,706	0.06	1,414,669	3,537	7.66	1,247,504	126,169,276	1.12
1995	2,870,395	8,248	14.11	2,461,746	3,201,456,569	0.09	1,935,406	4,839	9.51	1,659,868	154,780,536	1.25
1996	3,329,743	9,651	11.14	2,774,786	3,376,871,545	0.10	1,650,595	4,126	5.52	1,375,496	165,672,564	1.00
1997	4,374,872	12,755	11.76	3,562,599	3,613,918,456	0.12	1,815,364	4,538	4.88	1,478,309	171,700,242	1.06
1998	5,542,892	15,658	12.54	4,420,169	3,879,762,259	0.14	1,704,744	4,262	3.86	1,359,445	178,333,632	0.96
1999	7,851,599	22,958	14.66	6,158,117	4,132,473,459	0.19	1,667,937	4,170	3.12	1,308,186	175,675,236	0.95
2000	11,619,416	34,582	16.70	8,815,945	4,456,167,438	0.26	2,735,136	6,838	3.93	2,075,217	199,321,670	1.37
2001	8,010,118	24,273	15.27	5,911,527	4,565,229,218	0.18	2,936,385	7,341	5.60	2,167,074	198,177,814	1.48
2002	4,902,371	14,547	11.78	3,562,770	4,559,690,903	0.11	2,308,472	5,771	5.55	1,677,669	149,024,899	1.55
2003	5,986,367	17,923	11.40	4,251,681	4,649,900,493	0.13	2,577,760	6,444	4.91	1,830,795	127,159,692	2.03
2004	8,653,750	25,223	12.52	5,988,754	4,921,806,344	0.18	2,949,623	7,424	4.30	2,055,102	125,474,158	2.37
2005	7,380,281	22,230	8.63	4,939,947	5,155,407,373	0.14	5,740,724	14,352	6.71	3,842,520	162,432,720	3.53
2006	7,806,073	23,371	7.41	5,062,304	5,469,370,119	0.14	8,167,563	20,419	7.75	5,296,734	222,707,445	3.67
2007	9,000,235	29,413	6.53	5,674,801	5,842,269,820	0.15	10,829,493	27,074	7.85	6,828,180	268,058,182	4.04
2008	8,852,430	28,373	8.18	5,374,881	5,950,634,829	0.15	7,336,034	18,340	6.78	4,454,180	223,291,064	3.29
2009	6,942,218	22,322	8.57	4,230,480	5,707,088,487	0.12	5,364,643	13,412	6.63	3,269,130	168,001,234	3.19
2010	5,186,067	16,464	6.41	3,109,153	5,837,350,365	0.09	6,912,981	17,282	8.54	4,144,473	139,611,242	4.95
2011	4,940,546	15,585	5.62	2,870,741	6,055,389,434	0.08	4,874,766	12,187	5.54	2,832,519	120,111,673	4.06
2012	10,095,362	32,049	9.53	5,745,795	6,301,357,591	0.16	5,878,652	14,698	5.55	3,345,847	111,789,613	5.26
2013	8,951,007	31,297	8.45	5,023,012	6,475,380,882	0.14	6,096,829	15,242	5.75	3,421,341	100,648,711	6.06
2014 [3]	5,682,344	18,941	4.47	3,137,683	6,784,947,852	0.08	5,387,334	13,468	4.24	2,974,784	93,894,280	5.74
Tax year	Dividends [5]						Sales of capital assets, net gain less loss					
	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
1992	1,088,731	2,792	5.82	1,014,660	77,925,720	1.40	6,752,378	17,270	36.08	6,292,990	118,229,536	5.71
1993	1,031,674	2,659	5.57	932,797	79,728,631	1.29	8,895,189	22,634	48.01	8,042,666	144,171,901	6.17
1994	1,389,800	3,580	7.52	1,224,939	82,410,237	1.69	9,649,968	24,125	52.26	8,509,672	142,288,352	6.78
1995	2,107,223	5,403	10.36	1,807,224	94,592,325	2.23	8,971,380	22,428	44.10	7,694,151	170,415,206	5.26
1996	1,904,296	4,833	6.37	1,586,913	104,254,986	1.83	18,945,650	47,364	63.40	15,788,042	251,816,934	7.52
1997	1,524,587	3,879	4.10	1,241,520	120,493,432	1.27	24,845,175	62,113	66.76	20,232,227	356,083,267	7.98
1998	1,410,781	3,527	3.19	1,125,025	118,479,991	1.19	32,220,889	80,512	72.91	25,694,489	446,083,839	6.22
1999	2,027,848	5,070	3.79	1,590,469	132,465,522	1.53	39,071,339	97,678	72.97	30,644,188	542,758,116	7.20
2000	1,926,856	4,817	2.77	1,461,954	146,987,679	1.31	49,970,972	124,927	71.83	37,914,243	630,542,431	7.93
2001	2,216,558	5,541	4.23	1,635,836	119,533,324	1.85	34,712,848	86,782	66.20	25,618,338	326,527,451	10.63
2002	2,118,196	5,404	5.09	1,539,387	103,241,332	2.05	25,627,089	64,068	61.57	18,624,338	238,788,770	10.73
2003	4,136,220	10,606	7.88	2,937,656	115,141,232	3.59	31,809,611	79,524	60.59	22,592,053	294,354,009	10.81
2004	8,184,710	20,462	11.84	5,664,159	146,838,808	5.57	39,295,353	98,238	56.96	27,194,016	473,661,638	8.30
2005	5,894,885	15,000	6.89	3,945,706	166,482,004	3.54	49,946,781	124,867	58.37	33,431,580	668,015,218	7.48
2006	7,894,647	19,377	7.50	5,119,745	199,359,146	3.96	66,094,372	165,236	62.75	42,862,757	779,462,354	8.48
2007	9,802,536	24,506	7.11	6,180,666	237,052,127	4.14	91,420,311	228,551	66.29	57,442,062	907,655,869	10.07
2008	9,982,301	24,956	9.23	6,060,899	219,300,668	4.55	61,470,540	153,676	56.81	37,322,735	469,272,641	13.10
2009	10,557,201	26,393	13.04	6,433,395	163,458,846	6.46	37,057,464	92,644	45.77	22,582,245	231,547,946	16.00
2010	13,289,748	34,164	16.41	7,967,475	183,539,268	7.24	58,934,329	149,960	72.79	35,332,332	364,409,958	16.24
2011	9,533,010	23,833	10.84	5,539,227	194,609,806	4.90	49,901,946	124,755	56.75	28,995,901	377,037,138	13.17
2012	21,707,167	54,268	20.48	12,354,677	260,393,306	8.34	76,339,238	190,848	72.04	43,448,627	622,886,819	12.26
2013	11,428,052	28,570	10.78	6,413,048	214,972,683	5.32	54,763,759	138,642	51.68	30,731,627	489,620,780	11.18
2014 [3]	13,839,214	35,125	10.89	7,641,753	254,702,232	5.43	76,843,035	192,108	60.45	42,431,273	698,648,620	11.00
Tax year	Capital gains subject to preferential rates [6]						Net business income (from Schedules C and F)					
	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	Percent of AGI	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
1992	6,169,759	15,779	32.97	5,750,008	74,762,692	8.25	974,454	10,151	5.21	908,159	181,901,076	0.53
1993	7,894,939	20,089	42.61	7,138,281	87,938,073	8.98	243,195	2,930	1.31	219,887	184,004,454	0.13
1994	9,353,043	23,383	50.65	8,247,834	96,384,824	9.70	289,313	3,963	1.57	255,126	193,743,145	0.15
1995	8,241,430	20,604	40.51	7,068,122	112,243,598	7.34	339,155	3,990	1.67	290,870	198,072,953	0.17
1996	17,586,362	43,966	58.85	14,655,301	177,473,299	9.91	206,567	2,459	0.69	172,139	207,046,452	0.10
1997	23,440,787	64,221	62.98	19,088,589	316,215,652	7.41	106,553	1,460	0.29	86,769	217,815,200	0.05
1998	31,046,340	83,458	70.25	24,757,847	413,878,616	7.50	111,331	1				

Individual Income Tax Returns: Selected Items for Taxpayers with the
Top 400 Adjusted Gross Income (AGI), 1992-2014 [1]
[Money amounts are in thousands of dollars]

Year	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014[3]											
AGI	91,912,755	57,365,116	82,841,266	229,782	146,340	210,792	86.73	54.13	52,312,325	32,191,423	45,743,383	783,520,067	587,098,584	1,173	1,093,278	322,571	20,246	7,168	1.03	622,241	181,016	153,083	371,779,696	376,706,000	0.29	0.09	0.07								
Net business loss (from Schedules C and F)																																			
Partnership and S corporation net income																																			
Amount	51,265	20,050	67,913	65,111	29,058	32,748	48,666	41,257	116,029	38,053	124,358	155,034	71,381	66,922	363,397	217,584	163,182	66,220	201,138	138,918	288,078	162,390	513,260												
Average	884	358	1,213	1,514	646	712	936	764	2,321	668	1,943	2,673	1,115	1,079	5,047	2,590	2,408	946	2,339	1,852	3,471	2,082	6,110												
Percent of AGI	-0.27	-0.11	-0.37	-0.32	-0.10	-0.09	-0.11	-0.08	-0.17	-0.07	-0.30	-0.30	-0.10	-0.08	-0.35	-0.16	-0.15	-0.08	-0.25	-0.16	-0.27	-0.15	-0.40												
In 1990 dollars [4]	47,777	18,128	59,888	55,842	24,215	26,668	38,808	32,359	85,034	28,084	90,377	110,109	49,399	44,794	235,666	137,190	99,078	40,353	120,586	80,719	163,960	91,128	283,413												
Total for all returns	30,434,929	32,002,222	34,917,657	36,579,268	37,207,298	37,921,427	38,367,785	38,719,277	45,743,802	49,084,828	54,244,375	56,094,670	60,955,591	62,978,235	71,753,424	79,473,932	87,241,838	89,616,008	79,494,072	75,837,233	73,119,843	80,431,726	79,263,090												
Top 400 returns' percent of total	0.16	0.06	0.18	0.17	0.07	0.08	0.12	0.10	0.29	0.07	0.22	0.26	0.11	0.10	0.51	0.27	0.19	0.07	0.25	0.18	0.39	0.20	0.65												
Amount	3,304,620	3,333,403	4,131,387	4,340,601	4,071,411	4,574,354	4,261,621	3,968,428	5,868,124	4,931,068	6,942,676	8,041,129	9,886,476	14,951,290	15,134,921	16,771,128	21,550,140	19,838,194	20,917,066	18,767,859	18,410,144	21,439,689	20,640,312												
Average	14,886	14,572	16,526	18,392	18,176	20,241	21,633	23,207	30,885	27,395	33,964	37,552	53,153	59,331	66,381	83,025	106,684	87,305	84,004	77,234	84,065	94,448	83,227												
Percent of AGI	17.66	19.90	22.37	21.33	13.62	12.29	9.64	7.41	10.44	9.40	16.73	15.32	14.31	17.47	14.37	12.16	19.92	24.50	25.83	21.34	17.37	20.23	16.24												
In 1990 dollars [4]	3,079,795	3,333,403	3,643,198	3,722,643	3,392,843	3,725,044	3,398,421	3,112,493	4,452,294	3,639,165	5,060,084	5,711,029	6,841,852	10,007,557	9,815,124	10,574,482	13,084,481	12,089,088	12,540,207	10,905,206	10,478,170	12,031,251	11,397,191												
Total for all returns	128,704,285	133,437,568	154,276,614	166,418,667	190,739,214	213,559,410	240,836,136	269,757,830	285,424,865	301,558,966	314,665,137	333,029,137	398,690,527	492,020,754	528,224,522	547,401,480	642,454,108	497,773,276	525,538,018	547,946,842	648,247,827	647,962,563	701,113,118												
Top 400 returns' percent of total	2.57	2.76	2.68	2.61	2.13	2.14	1.77	1.47	2.06	1.64	2.21	2.41	2.48	3.04	2.87	3.06	3.97	3.99	3.98	3.43	2.84	3.31	2.94												
Partnership and S corporation net loss																																			
Total statutory adjustments																																			
Amount	292,809	362,054	528,910	767,159	653,567	678,163	1,653,302	2,076,113	3,650,145	1,942,839	1,797,180	1,581,495	1,727,217	1,741,938	2,827,995	4,670,303	4,902,464	3,692,771	5,703,604	4,507,602	4,340,990	5,091,324	5,666,896												
Average	2,062	3,042	4,265	5,641	4,702	4,844	9,557	10,757	21,099	10,915	10,742	9,884	1,139	12,903	17,036	25,245	26,444	25,644	43,209	31,744	26,963	31,428	39,629												
Percent of AGI	-1.56	-1.95	-2.86	-3.77	-2.19	-1.82	-3.74	-3.88	-5.25	-3.70	-4.32	-3.01	-2.50	-2.04	-2.69	-3.39	-4.53	-4.56	-7.04	-5.13	-4.10	-3.20	-4.46												
In 1990 dollars [4]	272,888	327,354	466,411	657,941	544,639	552,250	1,318,423	1,628,324	2,769,457	1,433,829	1,306,090	1,123,221	1,195,306	1,165,956	1,833,979	2,944,706	2,976,602	2,250,317	3,419,427	2,619,176	2,470,683	2,857,084	3,129,153												
Total for all returns	41,052,774	40,569,503	39,890,769	40,666,189	43,959,596	45,236,146	53,481,544	58,685,867	72,511,266	76,448,871	76,697,948	78,972,015	82,697,364	89,694,035	102,747,208	132,696,270	175,488,983	152,675,851	131,064,669	122,562,946	113,240,964	116,349,060	117,321,622												
Top 400 returns' percent of total	0.71	0.89	1.33	1.89	1.49	1.50	3.09	3.54	5.03	2.54	2.34	2.00	2.09	1.94	2.75	3.52	2.79	2.42	4.35	3.68	3.63	4.38	4.83												
Amount	7,149	9,294	14,418	14,725	16,300	17,432	14,777	22,758	34,077	37,030	17,635	18,925	15,690	153,441	176,875	243,333	391,199	318,401	500,941	641,874	418,251	503,474	437,238												
Average	42	54	58	58	67	73	59	105	153	169	82	87	69	556	616	819	1,412	1,145	1,704	2,084	1,408	1,635	1,438												
Percent of AGI	0.04	0.06	0.08	0.07	0.05	0.05	0.03	0.04	0.05	0.07	0.04	0.04	0.02	0.18	0.17	0.18	0.36	0.39	0.62	0.73	0.39	0.48	0.34												
In 1990 dollars [4]	6,663	9,294	12,714	12,628	13,583	14,196	11,784	17,850	25,855	27,328	12,816	13,441	10,858	102,705	114,705	153,426	237,522	194,029	300,324	372,965	238,048	282,533	241,435												
Total for all returns	35,464,254	36,624,273	39,103,321	41,139,577	42,646,933	46,954,680	51,530,709	56,698,800	68,609,518	65,572,768	77,161,432	87,575,677	98,046,679	109,396,547	113,845,357	123,020,191	121,599,382	112,967,222	119,299,058	124,343,250	134,027,907	139,882,070	145,184,115												
Top 400 returns' percent of total	0.02	0.04	0.04	0.04	0.04	0.04	0.03	0.04	0.04	0.06	0.06	0.02	0.02	0.16	0.14	0.20	0.32	0.28	0.42	0.52	0.31	0.36	0.30												
Total itemized deductions claimed on Form 1040																																			
Amount	1,832,264	2,256,254	2,243,299	2,304,947	3,600,586	4,255,766	5,050,380	6,381,236	9,340,219	7,902,719	5,672,772	7,099,025	10,009,341	12,142,594	16,391,842	19,410,234	17,261,459	12,894,983	14,211,447	14,016,012	23,142,725	20,911,729	22,843,829												
Average	4,581	5,641	5,608	5,850	9,001	10,639	12,818	15,953	23,371	20,160	14,471	17,748	25,023	30,356	40,980	49,390	43,154	32,237	36,161	35,754	57,857	52,279	57,110												
Percent of itemized deductions	80.63	83.73	83.38	82.28	82.91	82.54	83.98	83.98	84.67	86.39	85.59	84.76	85.48	85.72	90.64	90.15	95.03	94.82	100.00	100.00	110.67	89.34	87.77												
In 1990 dollars [4]	1,707,609	2,040,013	1,978,218	1,976,798	3,000,489	3,465,608	4,027,416	5,004,891	7,092,721	5,832,265	4,282,626	5,041,921	6,926,880	8,127,573	10,630,248	12,238,483	10,480,546	7,858,003	8,520,052	8,144,109	13,171,727	11,734,977	12,613,931												
Total for all returns	481,945,631	490,830,708	493,654,068	527,374,034	572,541,293	620,810,172	676,460,336	741,376,847	822,360,510	884,528,260	898,047,320	901,864,834	998,238,457	1,121,810,935	1,229,237,288	1,333,036,542	1,322,276,380	1,203,808,276	1,236,667,246	1,218,496,717	1,238,693,453	1,188,594,808	1,206,705,085												
Top 400 returns' percent of total	0.38	0.46	0.45	0.44	0.63	0.69	0.75	0.86	0.87	0.89	0.63	0.79	0.79	1.08	1.33	1.46	1.31	1.07	1.17	1.15	1.87	1.76	1.89												
Amount	1,075,363	1,103,936	883,201																																

Individual Income Tax Returns: Selected Items for Taxpayers with the
Top 400 Adjusted Gross Income (AGI), 1992-2014 [1]
[Money amounts are in thousands of dollars]

Year	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014																									
AGI	1,263,255	1,582,355	1,181,616	1,897,985	3,490	4,300	3,202	5,272	9.01	7.57	5.05	7.29	734,024	900,601	663,084	1,048,032	383,565,099	354,057,732	317,317,182	307,962,385	0.33	0.45	0.37	0.62	7,270,372	15,146,377	12,869,332	14,477,675	18,547	38,738	32,830	37,027	51.87	72.43	54.98	55.62	4,224,504	8,620,590	7,221,848	7,994,298	174,474,029	199,270,460	194,664,317	210,598,779	4.17	7.60	6.61	6.87
Tax year	Limited miscellaneous deductions - total after limitation [7]						Total unlimited miscellaneous deductions [7]																																									
	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	Percent of itemized deductions	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total																																				
1992	40,867	1,777	1.80	38,087	27,118,104	0.15	81,944	3,563	3.61	76,369	2,411,721	3.40																																				
1993	49,547	1,339	1.84	44,799	28,763,926	0.17	2,177	64	0.08	1,968	2,769,771	0.08																																				
1994	23,147	1,006	0.86	20,412	29,496,003	0.08	31,777	1,271	1.18	28,022	3,571,981	0.89																																				
1995	31,236	1,201	1.12	26,789	31,027,496	0.10	803	42	0.03	688	4,450,123	0.02																																				
1996	24,334	901	0.56	20,279	34,042,566	0.07	736	31	0.02	613	4,614,234	0.02																																				
1997	42,205	1,688	0.82	34,369	37,426,844	0.11	2,572	151	0.05	2,095	5,880,372	0.04																																				
1998	28,163	1,565	0.47	22,459	40,546,291	0.07	4,314	227	0.07	3,440	7,037,020	0.06																																				
1999	60,456	2,879	0.80	47,416	44,730,274	0.14	6,272	392	0.08	4,919	9,194,694	0.07																																				
2000	116,717	3,647	1.06	85,556	51,241,173	0.23	1,881	118	0.02	1,427	10,570,755	0.02																																				
2001	154,433	4,174	1.69	113,972	57,909,182	0.27	87,060	4,582	0.95	64,251	11,665,756	0.75																																				
2002	157,700	4,506	2.38	114,608	63,551,146	0.25	174,126	11,608	2.63	126,545	13,190,741	1.32																																				
2003	155,398	5,013	1.86	110,368	63,181,572	0.25	358,300	21,076	4.28	254,474	13,100,751	2.73																																				
2004	208,127	6,307	1.78	144,033	68,533,122	0.30	270,018	2,061	2.31	186,863	16,924,756	1.60																																				
2005	227,431	6,498	1.61	152,229	76,183,408	0.30	426,716	2,438	3.01	285,200	19,114,049	2.23																																				
2006	325,744	7,403	1.80	211,247	76,666,241	0.42	381,963	1,989	2.11	247,706	21,987,875	1.74																																				
2007	437,658	10,675	2.03	275,951	85,217,982	0.51	913,855	4,394	4.24	576,201	23,961,243	3.81																																				
2008	514,543	10,291	2.83	312,413	89,924,426	0.57	102,250	473	0.56	62,083	30,929,051	0.33																																				
2009	478,224	7,713	3.52	291,422	80,902,507	0.59	182,442	899	1.34	111,177	21,113,963	0.86																																				
2010	649,333	9,692	4.57	289,288	78,924,750	0.82	32,309	148	0.23	19,370	20,448,296	0.16																																				
2011	442,557	6,809	3.16	257,151	86,494,396	0.51	40,937	174	0.29	23,787	20,811,631	0.20																																				
2012	764,328	9,799	3.66	435,019	90,388,804	0.85	164,409	703	0.79	92,574	21,650,355	0.76																																				
2013	817,549	10,219	3.49	458,782	98,383,484	0.83	291,732	1,135	1.25	163,710	21,497,617	1.36																																				
2014	842,379	10,530	3.24	465,145	104,902,010	0.80	119,682	514	0.46	66,086	21,476,213	0.56																																				
Tax year	Taxable income					Alternative minimum tax																																										
	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total																																						
1992	16,883,751	42,209	15,735,090	2,395,695,907	0.70	14,982	713	13,962	1,357,063	1.10																																						
1993	16,277,681	40,694	14,717,614	2,453,542,706	0.66	34,636	462	31,317	2,052,790	1.69																																						
1994	16,229,104	40,573	14,311,380	2,597,980,066	0.62	26,102	414	23,018	2,212,094	1.18																																						
1995	18,040,169	45,100	15,471,843	2,813,826,386	0.64	23,178	421	19,879	2,290,576	1.01																																						
1996	26,284,026	65,710	21,903,355	3,089,667,389	0.85	43,086	624	35,905	2,812,746	1.53																																						
1997	32,961,052	82,403	26,841,247	3,429,109,165	0.96	40,255	474	32,781	4,005,101	1.01																																						
1998	39,144,688	97,862	31,215,860	3,780,838,200	1.04	40,607	489	32,382	5,014,549	0.81																																						
1999	47,165,706	117,914	36,992,711	4,136,119,714	1.14	42,954	716	33,690	6,477,697	0.66																																						
2000	60,219,004	150,548	45,689,684	4,544,242,424	1.33	126,799	1,393	96,205	9,400,840	1.32																																						
2001	44,536,876	111,342	32,868,543	4,268,506,425	1.04	99,574	1,200	73,486	6,756,705	1.47																																						
2002	35,966,789	89,917	26,138,655	4,096,127,651	0.88	40,245	473	29,248	6,853,901	0.59																																						
2003	45,421,173	113,553	32,259,356	4,200,218,439	1.08	64,108	782	45,531	9,469,803	0.68																																						
2004	59,104,404	147,761	40,902,702	4,670,165,637	1.27	106,532	1,087	73,725	13,029,239	0.82																																						
2005	73,437,178	183,593	49,154,737	5,137,165,874	1.43	146,788	1,398	98,251	17,421,071	0.84																																						
2006	88,980,271	222,451	57,704,456	5,579,145,443	1.59	308,237	2,218	199,894	21,564,586	1.43																																						
2007	118,496,337	296,241	74,713,958	6,063,263,892	1.95	309,335	2,148	195,041	24,109,512	1.28																																						
2008	90,944,795	227,362	55,218,455	5,652,925,474	1.61	453,022	3,168	275,059	25,649,084	1.77																																						
2009	68,120,690	170,302	41,511,694	5,088,387,918	1.34	295,721	2,385	180,208	22,579,779	1.31																																						
2010	91,839,026	229,598	55,059,368	5,502,000,658	1.67	504,182	3,019	302,267	27,460,515	1.84																																						
2011	73,962,028	184,905	42,976,193	5,746,218,265	1.29	521,181	2,619	302,836	30,479,041	1.71																																						
2012	111,130,552	277,826	63,250,172	6,394,527,713	1.74	644,758	2,533	321,433	32,770,139	2.22																																						
2013	85,064,832	212,662	47,735,596	6,387,828,476	1.33	591,711	4,449	332,049	27,426,374	2.16																																						
2014	104,490,393	261,226	57,697,622	6,997,855,643	1.49	698,357	4,311	385,620	28,645,905	2.44																																						
Tax year	Total credits					Foreign tax credit																																										
	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total																																						
1992	136,855	547	127,544	5,690,280	2.41	110,307	508	102,803	2,047,275	5.39																																						
1993	140,218	499	126,780	5,858,492	2.39	110,836	454	100,213	2,217,865	5.00																																						
1994	163,584	553	144,254	6,141,494	2.66	126,009	492	111,119	2,308,948	5.46																																						
1995	163,427	545	140,160	6,894,461	2.37	133,344	498	114,360	2,965,313	4.50																																						
1996	216,846	688	180,705	7,740,814	2.80	183,957	621	153,298	3,538,835	5.20																																						
1997	145,930	465	118,835	8,410,868	1.74	116,879	399	95,178	4,073,461	2.87																																						
1998	159,990	537	127,584	27,823,908	0.58	118,132	433	94,205	4,677,022	2.53																																						
1999	204,402	625	169,315	33,174,279	0.60	171,530	592	139,230	4,941,010	3.59																																						
2000	297,213	885	225,503	35,753,613	0.83	277,103	866	210,245	5,990,360	4.63																																						
2001	186,559	550	137,682	44,160,998	0.42	168,462	547	124,327	6,254,559	2.69																																						
2002	358,785	1,216	260,745	38,747,463	0.93	303,975	1,151	220,912	5,933,600	5.12																																						
2003	330,084	1,068	234,434	41,069,375	0.80	270,953	961	192,439	5,805,555	4.67																																						
2004	434,705	1,317	300,834	51,599,346	0.84	382,270	1,217	264,546	6,757,994	5.66																																						
2005	605,701	1,746	405,422	54,571,100	1.11	553,084	1,707	370,203	9,361,989	5.91																																						
2006	877,951	2,560	569,358	58,141,809	1.51	821,302	2,559	532,621	10,958,470	7.49																																						
2007	1,634,302	4,417	1,030,455	62,630,766	2.61	1,565,160	4,384	986,860	15,435,196	10.14																																						
2008	1,319,231	3,565	800,990	62,626,419	2.11	1,272,547	3,699	772,645	16,572,321	7.68																																						
2009	838,461	2,355	510,945	65,472,703	1.28	787,415	2,423	479,839	13,060,099	6.03																																						
2010	1,454,744	3,942	872,149	69,621,344	2.09	1,374,194	3,926	823,857	15,223,190	9.03																																						
2011	1,364,436	3,629	792,816	66,285,657	2.06	1,249,229	3,509	725,874	16,451,128	7.59																																						
2012	1,861,519	2,347	490,335	66,962,192	1.29	777,179	2,233	442,333	19,115,247	4.07																																						
2013	1,354,751	3,546	760,242	69,158,711	1.96	1,263,609	3,462	709,096	20,237,697	6.24																																						
2014	1,301,263	3,398	718,533	70,705,253	1.84	1,126,925	3,087	622,267	21,448,047	5.21																																						
Tax year	General business credit					Prior year minimum tax credit																																										
	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total																																						
1992	18,448	313	17,193	574,633	3.21	5,000	172	4,660	283,960	1.76																																						
1993	15,867	294	14,347	578,304	2.74	8,083	279	7,308	256,340	3.15																																						
1994	21,456	275	18,921	690,038	3.11																																											

Individual Income Tax Returns: Selected Items for Taxpayers with the
Top 400 Adjusted Gross Income (AGI), 1992-2014 [1]
[Money amounts are in thousands of dollars]

Tax year	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
2010	57,278	329	34,339	2,168,205	2.64	7,633	509	4,576	663,274	1.15
2011	95,481	528	55,480	2,406,661	3.97	6,071	867	3,528	656,220	1.07
2012	63,905	357	36,372	2,580,523	2.48	2,500	132	1,423	683,888	0.37
2013	80,032	402	44,912	3,064,587	2.61	9,159	305	5,140	1,004,548	0.91
2014[3]	122,219	605	67,487	3,137,282	3.90	11,773	841	6,501	963,909	1.22
Tentative research credit [8]						Income tax				
Tax year	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total	Amount	Average	In 1990 dollars [4]	Total for all returns	Top 400 returns' percent of total
1992	13,190	366	12,293	65,900	20.02	4,936,897	12,342	4,601,023	476,238,785	1.04
1993	12,019	388	10,867	123,343	9.74	5,437,295	13,593	4,916,180	502,787,806	1.08
1994	10,047	287	8,860	95,833	10.48	5,275,239	13,188	4,651,887	534,856,339	0.99
1995	5,023	144	4,308	76,197	6.59	6,088,571	15,221	5,221,759	588,419,030	1.03
1996	4,059	113	3,382	61,864	6.56	8,309,376	20,773	6,924,480	658,244,750	1.26
1997	6,519	233	5,308	137,473	4.74	8,991,855	22,480	7,322,358	731,321,399	1.23
1998	12,263	409	9,779	122,884	9.98	9,731,299	24,328	7,760,206	788,541,979	1.23
1999	2,322	70	1,821	124,706	1.86	11,900,254	29,751	9,333,533	877,401,489	1.36
2000	2,256	94	1,711	96,402	2.34	15,507,223	38,748	11,745,723	980,645,201	1.58
2001	4,875	148	3,597	103,835	4.69	11,981,382	29,953	8,842,349	887,973,968	1.35
2002	4,200	108	3,052	171,934	2.44	9,522,648	23,807	6,920,529	796,986,268	1.19
2003	10,116	266	7,184	169,229	5.98	10,250,277	25,626	7,280,026	748,017,488	1.37
2004	6,990	179	4,837	240,861	2.90	12,550,332	31,376	8,685,351	831,976,333	1.51
2005	12,122	224	8,114	273,068	4.44	15,599,966	39,000	10,441,744	934,835,769	1.67
2006	22,646	302	14,686	387,959	5.84	18,086,563	45,216	11,729,288	1,023,920,139	1.77
2007	24,610	316	15,517	466,368	5.28	22,924,540	57,311	14,454,313	1,115,601,803	2.05
2008	25,669	210	15,585	462,680	5.55	19,593,085	48,983	11,896,226	1,031,580,923	1.90
2009	34,553	311	21,056	433,192	7.98	16,116,865	40,906	9,821,368	865,948,695	1.86
2010	29,118	258	17,457	586,775	4.96	19,133,979	47,835	11,471,210	951,673,976	2.01
2011	97,370	667	56,578	1,040,613	9.36	15,047,044	37,619	8,743,430	1,045,510,793	1.44
2012	102,944	606	58,591	1,398,674	7.36	22,449,298	56,123	12,777,062	1,188,027,223	1.89
2013	81,543	503	45,759	2,009,928	4.06	24,257,763	60,644	13,612,661	1,235,040,347	1.96
2014[3]	174,744	960	96,491	1,988,157	8.79	29,405,179	73,513	16,236,985	1,377,797,136	2.13
Tax year	Average tax rate (percent)									
1992	26.38									
1993	29.35									
1994	28.57									
1995	29.93									
1996	27.81									
1997	24.16									
1998	22.02									
1999	22.23									
2000	22.29									
2001	22.85									
2002	22.88									
2003	19.53									
2004	18.16									
2005	18.23									
2006	17.17									
2007	16.62									
2008	18.11									
2009	19.91									
2010	18.04									
2011	17.11									
2012	16.72									
2013	22.89									
2014[3]	23.13									

[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/14inexplinationofterms.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 2014 returns to represent a percentage of total returns comparable to that of Tax Year 1992, the data would consist of the top 523 returns. The AGI cutoff for the top 523 returns was \$106,514,872.

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

[5] See table below for qualified dividend amount in total, Tax Years 2003-2014.

Tax Year	Qualified dividend amount in total	Tax Year	Qualified dividend amount in total
2003	3,321,254	2009	9,408,056
2004	7,409,969	2010	12,133,788
2005	4,930,549	2011	8,616,635
2006	6,253,127	2012	20,139,885
2007	7,484,608	2013	9,425,058
2008	8,159,367	2014	11,778,254

[6] For Tax Years 2003 through 2014, includes amounts of qualified dividends.

[7] Limited miscellaneous deductions included deductions that were limited to the amount that exceeded 2 percent of adjusted gross income (for TY 2014, Schedule A, line 27), while unlimited miscellaneous deductions were fully deductible (for TY 2014, Schedule A, line 28).

[8] 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.

NOTE: 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 2013. These data were processed by the IRS in Processing Years 1993 through 2014 (for example, the Tax Year 1992 file is based on returns processed by IRS in 1993).

Source: IRS, Statistics of Income Division, Research, Analysis and Statistics, December 2015.