

8-May-17

Frequency of Appearing in the Top 400 Tax Returns
by Adjusted Gross Income, 1992-2014

Number of years in Top 400	Number of unique taxpayers in group [1]
1	3,262
2	558
3	237
4	138
5	88
6	70
7	40
8	27
9	26
10 or more	138
Total	4,584

[1] The 4,584 figure for the number of different taxpayers was determined by comparing Social Security Numbers (SSNs) reported by primary taxpayers (and secondary taxpayers on joint returns) for all returns over the 23-year period. The data in **column 1—"Number of unique taxpayers in group" are the** number of times that the person listed as the primary taxpayer on a return appears in the top 400 over the last 23 years. If the primary taxpayer is married and the couple switch SSN **positions—the primary becomes the secondary—the return is** still counted toward total recurrences for that couple in the series. Likewise, if one individual on a joint return in the top 400 dies, then any subsequent return with the survivor listed as the primary taxpayer will continue to contribute to total recurrences of that couple in the series.

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 2014. These data were processed by the IRS in Processing Years 1993 through 2015 (for example, the Tax Year 1992 file is based on returns processed by IRS in 1993).

Source: IRS, Statistics of Income Division, December 2016.