

The 400 Individual Income Tax Returns Reporting the Largest Adjusted Gross Incomes Each Year, 1992–2010

Shown below are four tables that contain information from the 400 individual income tax returns with the highest adjusted gross incomes (AGIs), for years 1992 through 2010. Statistics for 2010 are included for the first time. It is important to note that the group of taxpayers whose returns are among those with the highest AGIs changes from year to year. Statistics on the persistence of taxpayers in that group are provided in Table 4.

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. In addition, 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), 1992-2010 [1]

[Money amounts are in thousands of dollars]

Tax year	Cutoff for AGI		
	Number of returns in the population	Amount	In 1990 dollars [4]
	(1)	(2)	(3)
1992	113,604,503	24,421	22,760
1993	114,601,819	22,559	20,397
1994	115,943,131	23,817	21,003
1995	118,218,327	27,261	23,380
1996	120,351,208	37,804	31,503
1997	122,421,991	46,329	37,727
1998	124,770,662	57,449	45,812
1999	127,075,145	67,404	52,866
2000	129,373,500	86,830	65,880
2001	130,255,237	58,233	42,977
2002	130,076,443	47,489	34,512
2003	130,423,626	54,721	38,864
2004	132,226,042	74,546	51,589
2005	134,372,678	100,307	67,140
2006	138,394,754	110,602	71,726
2007 [2]	142,978,806	138,815	87,525
2008	142,450,569	109,736	66,628
2009	140,494,127	77,409	47,172
2010 [3]	142,892,051	99,067	59,393

Tax year	Adjusted gross income				
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(4)	(5)	(6)	(7)	(8)
1992	18,716,032	46,790	17,442,714	3,629,129,550	0.52
1993	18,527,854	46,320	16,752,129	3,723,339,880	0.50
1994	18,466,682	46,167	16,284,552	3,907,517,953	0.47
1995	20,345,145	50,863	17,448,666	4,189,353,615	0.49
1996	29,883,593	74,709	24,902,995	4,535,974,492	0.66
1997	37,216,831	93,042	30,306,865	4,969,949,986	0.75
1998	44,195,098	110,488	35,243,300	5,415,972,847	0.82
1999	53,543,167	133,858	41,994,641	5,855,467,909	0.91
2000	69,566,247	173,916	52,781,675	6,365,376,648	1.09
2001	52,439,444	131,099	38,700,697	6,170,603,942	0.85
2002	41,623,784	104,059	30,249,843	6,033,585,532	0.69
2003	52,496,648	131,242	37,284,551	6,207,108,793	0.85
2004	69,110,866	172,777	47,827,589	6,788,805,130	1.02
2005	85,565,478	213,914	57,272,743	7,422,495,663	1.15
2006	105,322,274	263,306	68,302,383	8,030,842,945	1.31
2007	137,903,411	344,759	86,950,449	8,687,718,769	1.59
2008	108,204,064	270,510	65,697,671	8,262,860,170	1.31
2009	80,966,919	202,417	49,339,987	7,626,430,723	1.06
2010	106,054,960	265,137	63,582,110	8,089,142,092	1.31

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Salaries and wages					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(9)	(10)	(11)	(12)	(13)	(14)
1992	4,907,119	13,407	26.22	4,573,271	2,805,703,266	0.17
1993	3,073,467	8,909	16.59	2,778,904	2,892,120,390	0.11
1994	1,873,910	5,324	10.15	1,652,478	3,026,777,706	0.06
1995	2,870,395	8,248	14.11	2,461,746	3,201,456,569	0.09
1996	3,329,743	9,651	11.14	2,774,786	3,376,871,545	0.10
1997	4,374,872	12,755	11.76	3,562,599	3,613,918,456	0.12
1998	5,542,892	15,658	12.54	4,420,169	3,879,762,259	0.14
1999	7,851,599	22,958	14.66	6,158,117	4,132,473,459	0.19
2000	11,619,416	34,582	16.70	8,815,945	4,456,167,438	0.26
2001	8,010,118	24,273	15.27	5,911,527	4,565,229,218	0.18
2002	4,902,371	14,547	11.78	3,562,770	4,559,690,903	0.11
2003	5,986,367	17,923	11.40	4,251,681	4,649,900,493	0.13
2004	8,653,750	26,223	12.52	5,988,754	4,921,806,344	0.18
2005	7,380,281	22,230	8.63	4,939,947	5,155,407,373	0.14
2006	7,806,073	23,371	7.41	5,062,304	5,469,370,119	0.14
2007	9,000,235	29,413	6.53	5,674,801	5,842,269,820	0.15
2008	8,852,430	28,373	8.18	5,374,881	5,950,634,829	0.15
2009	6,942,218	22,322	8.57	4,230,480	5,707,088,487	0.12
2010	5,186,067	16,464	6.41	3,109,153	5,837,350,365	0.09

Tax year	Taxable interest					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(15)	(16)	(17)	(18)	(19)	(20)
1992	1,383,629	3,459	7.39	1,289,496	162,343,280	0.85
1993	1,328,386	3,321	7.17	1,201,072	131,140,527	1.01
1994	1,414,669	3,537	7.66	1,247,504	126,169,276	1.12
1995	1,935,406	4,839	9.51	1,659,868	154,780,536	1.25
1996	1,650,595	4,126	5.52	1,375,496	165,672,564	1.00
1997	1,815,364	4,538	4.88	1,478,309	171,700,242	1.06
1998	1,704,744	4,262	3.86	1,359,445	178,333,632	0.96
1999	1,667,937	4,170	3.12	1,308,186	175,675,236	0.95
2000	2,735,136	6,838	3.93	2,075,217	199,321,670	1.37
2001	2,936,385	7,341	5.60	2,167,074	198,177,814	1.48
2002	2,308,472	5,771	5.55	1,677,669	149,024,899	1.55
2003	2,577,760	6,444	4.91	1,830,795	127,159,692	2.03
2004	2,969,623	7,424	4.30	2,055,102	125,474,158	2.37
2005	5,740,724	14,352	6.71	3,842,520	162,432,720	3.53
2006	8,167,563	20,419	7.75	5,296,734	222,707,445	3.67
2007	10,829,493	27,074	7.85	6,828,180	268,058,182	4.04
2008	7,336,034	18,340	6.78	4,454,180	223,291,064	3.29
2009	5,364,643	13,412	6.63	3,269,130	168,001,234	3.19
2010	6,912,981	17,282	8.54	4,144,473	139,611,242	4.95

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Dividends [5]					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(21)	(22)	(23)	(24)	(25)	(26)
1992	1,088,731	2,792	5.82	1,014,660	77,925,720	1.40
1993	1,031,674	2,659	5.57	932,797	79,728,631	1.29
1994	1,389,080	3,580	7.52	1,224,939	82,410,237	1.69
1995	2,107,223	5,403	10.36	1,807,224	94,592,325	2.23
1996	1,904,296	4,833	6.37	1,586,913	104,254,986	1.83
1997	1,524,587	3,879	4.10	1,241,520	120,493,432	1.27
1998	1,410,781	3,527	3.19	1,125,025	118,479,991	1.19
1999	2,027,848	5,070	3.79	1,590,469	132,465,522	1.53
2000	1,926,856	4,817	2.77	1,461,954	146,987,679	1.31
2001	2,216,558	5,541	4.23	1,635,836	119,533,324	1.85
2002	2,118,196	5,404	5.09	1,539,387	103,241,332	2.05
2003	4,136,220	10,606	7.88	2,937,656	115,141,232	3.59
2004	8,184,710	20,462	11.84	5,664,159	146,838,808	5.57
2005	5,894,885	15,000	6.89	3,945,706	166,482,004	3.54
2006	7,894,647	19,737	7.50	5,119,745	199,359,146	3.96
2007	9,802,536	24,506	7.11	6,180,666	237,052,127	4.14
2008	9,982,301	24,956	9.23	6,060,899	219,330,668	4.55
2009	10,557,201	26,393	13.04	6,433,395	163,458,846	6.46
2010	13,289,748	34,164	16.41	7,967,475	183,539,268	7.24

Tax year	Sales of capital assets, net gain less loss					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(27)	(28)	(29)	(30)	(31)	(32)
1992	6,752,378	17,270	36.08	6,292,990	118,229,536	5.71
1993	8,895,189	22,634	48.01	8,042,666	144,171,901	6.17
1994	9,649,968	24,125	52.26	8,509,672	142,288,352	6.78
1995	8,971,380	22,428	44.10	7,694,151	170,415,206	5.26
1996	18,945,650	47,364	63.40	15,788,042	251,816,934	7.52
1997	24,845,175	62,113	66.76	20,232,227	356,083,267	6.98
1998	32,220,889	80,552	72.91	25,694,489	446,083,839	7.22
1999	39,071,339	97,678	72.97	30,644,188	542,758,116	7.20
2000	49,970,972	124,927	71.83	37,914,243	630,542,431	7.93
2001	34,712,848	86,782	66.20	25,618,338	326,527,451	10.63
2002	25,627,089	64,068	61.57	18,624,338	238,788,770	10.73
2003	31,809,611	79,524	60.59	22,592,053	294,354,009	10.81
2004	39,295,353	98,238	56.86	27,194,016	473,661,638	8.30
2005	49,946,781	124,867	58.37	33,431,580	668,015,218	7.48
2006	66,094,372	165,236	62.75	42,862,757	779,462,354	8.48
2007	91,420,311	228,551	66.29	57,642,062	907,655,869	10.07
2008	61,470,544	153,676	56.81	37,322,735	469,272,641	13.10
2009	37,057,464	92,644	45.77	22,582,245	231,547,946	16.00
2010	58,934,329	149,960	72.79	35,332,332	364,409,958	16.17

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Capital gains subject to preferential rates [6]					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(33)	(34)	(35)	(36)	(37)	(38)
1992	6,169,759	15,779	32.97	5,750,008	74,762,692	8.25
1993	7,894,939	20,089	42.61	7,138,281	87,938,073	8.98
1994	9,353,043	23,383	50.65	8,247,834	96,384,824	9.70
1995	8,241,430	20,604	40.51	7,068,122	112,243,598	7.34
1996	17,586,362	43,966	58.85	14,655,301	177,473,299	9.91
1997	23,440,787	64,221	62.98	19,088,589	316,215,652	7.41
1998	31,046,340	83,458	70.25	24,757,847	413,878,616	7.50
1999	36,170,392	99,369	67.55	28,368,935	479,944,123	7.54
2000	44,526,424	119,695	64.01	33,783,326	573,477,238	7.76
2001	29,832,816	95,313	56.89	22,016,838	310,242,169	9.62
2002	23,017,326	79,097	55.30	16,727,708	238,916,040	9.63
2003	32,062,540	83,714	61.08	22,771,690	358,815,034	8.94
2004	43,487,966	110,656	62.92	30,095,478	554,147,952	7.85
2005	51,328,960	130,941	59.99	34,356,734	741,629,959	6.92
2006	67,607,908	169,020	64.19	43,844,298	860,961,539	7.85
2007	90,576,635	226,442	65.68	57,110,111	985,037,997	9.20
2008	61,364,527	155,748	56.71	37,258,365	584,963,659	10.49
2009	38,561,636	99,386	47.63	23,498,864	321,301,951	12.00
2010	65,193,812	165,888	80.52	39,085,019	464,662,398	14.03

Tax year	Net business income (from Schedules C and F)					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(39)	(40)	(41)	(42)	(43)	(44)
1992	974,454	10,151	5.21	908,159	181,901,076	0.53
1993	243,195	2,930	1.31	219,887	184,040,454	0.13
1994	289,313	3,963	1.57	255,126	193,743,145	0.15
1995	339,155	3,990	1.67	290,870	198,072,953	0.17
1996	206,567	2,459	0.69	172,139	207,046,452	0.10
1997	106,553	1,460	0.29	86,769	217,815,200	0.05
1998	111,331	1,887	0.25	88,781	232,834,123	0.05
1999	567,791	9,463	1.06	445,326	240,890,428	0.23
2000	511,530	10,030	0.74	388,111	250,574,438	0.20
2001	933,353	16,667	1.78	688,821	254,852,543	0.36
2002	510,549	11,603	1.23	371,038	260,608,227	0.19
2003	188,088	3,243	0.36	133,585	273,378,464	0.07
2004	163,885	2,980	0.24	113,415	294,933,673	0.06
2005	606,318	9,050	0.71	405,835	320,510,505	0.19
2006	661,172	8,935	0.63	428,776	337,949,366	0.20
2007	155,913	3,182	0.11	98,306	344,516,934	0.05
2008	701,912	9,886	0.65	426,176	336,629,512	0.21
2009	520,679	10,013	0.64	317,294	320,503,578	0.16
2010	220,637	3,871	0.27	132,276	335,027,379	0.07

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Net business loss (from Schedules C and F)					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(45)	(46)	(47)	(48)	(49)	(50)
1992	51,265	884	-0.27	47,777	30,434,929	0.16
1993	20,050	358	-0.11	18,128	32,002,222	0.06
1994	67,913	1,213	-0.37	59,888	34,917,657	0.18
1995	65,111	1,514	-0.32	55,842	36,579,268	0.17
1996	29,058	646	-0.10	24,215	37,207,298	0.07
1997	32,748	712	-0.09	26,668	37,921,427	0.08
1998	48,666	936	-0.11	38,808	38,367,785	0.12
1999	41,257	764	-0.08	32,359	38,719,277	0.10
2000	116,029	2,321	-0.17	88,034	45,743,802	0.24
2001	38,053	668	-0.07	28,084	49,084,828	0.07
2002	124,358	1,943	-0.30	90,377	54,244,375	0.22
2003	155,034	2,673	-0.30	110,109	56,094,670	0.26
2004	71,381	1,115	-0.10	49,399	60,955,591	0.11
2005	66,922	1,079	-0.08	44,794	62,978,235	0.10
2006	363,397	5,047	-0.35	235,666	71,753,424	0.51
2007	217,584	2,590	-0.16	137,190	79,473,932	0.27
2008	163,182	2,400	-0.15	99,078	87,241,838	0.19
2009	66,220	946	-0.08	40,353	89,616,008	0.07
2010	201,138	2,339	-0.25	120,586	79,494,072	0.25

Tax year	Partnership and S corporation net income					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(51)	(52)	(53)	(54)	(55)	(56)
1992	3,304,620	14,886	17.66	3,079,795	128,704,285	2.57
1993	3,686,744	14,572	19.90	3,333,403	133,437,568	2.76
1994	4,131,387	16,526	22.37	3,643,198	154,276,614	2.68
1995	4,340,601	18,392	21.33	3,722,643	166,418,667	2.61
1996	4,071,411	18,176	13.62	3,392,843	190,739,214	2.13
1997	4,574,354	20,241	12.29	3,725,044	213,559,410	2.14
1998	4,261,621	21,633	9.64	3,398,421	240,836,136	1.77
1999	3,968,428	23,207	7.41	3,112,493	269,757,830	1.47
2000	5,868,124	30,885	8.44	4,452,294	285,424,865	2.06
2001	4,931,068	27,395	9.40	3,639,165	301,558,966	1.64
2002	6,962,676	33,964	16.73	5,060,084	314,665,137	2.21
2003	8,041,129	37,752	15.32	5,711,029	333,029,137	2.41
2004	9,886,476	53,153	14.31	6,841,852	398,690,527	2.48
2005	14,951,290	59,331	17.47	10,007,557	492,020,754	3.04
2006	15,134,921	66,381	14.37	9,815,124	528,224,522	2.87
2007	16,771,128	83,025	12.16	10,574,482	547,401,480	3.06
2008	21,550,140	106,684	19.92	13,084,481	542,454,108	3.97
2009	19,838,194	83,705	24.50	12,089,088	497,773,276	3.99
2010	20,917,066	84,004	25.83	12,540,207	525,538,018	3.98

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Partnership and S corporation net loss					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(57)	(58)	(59)	(60)	(61)	(62)
1992	292,809	2,062	-1.56	272,888	41,052,774	0.71
1993	362,054	3,042	-1.95	327,354	40,569,503	0.89
1994	528,910	4,265	-2.86	466,411	39,890,769	1.33
1995	767,159	5,641	-3.77	657,941	40,666,189	1.89
1996	653,567	4,702	-2.19	544,639	43,959,596	1.49
1997	678,163	4,844	-1.82	552,250	45,236,146	1.50
1998	1,653,302	9,557	-3.74	1,318,423	53,481,544	3.09
1999	2,076,113	10,757	-3.88	1,628,324	58,685,867	3.54
2000	3,650,145	21,099	-5.25	2,769,457	72,511,266	5.03
2001	1,942,839	10,915	-3.70	1,433,829	76,448,871	2.54
2002	1,797,180	10,762	-4.32	1,306,090	76,697,948	2.34
2003	1,581,495	9,884	-3.01	1,123,221	78,972,015	2.00
2004	1,727,217	9,139	-2.50	1,195,306	82,697,364	2.09
2005	1,741,938	12,903	-2.04	1,165,956	89,694,035	1.94
2006	2,827,995	17,036	-2.69	1,833,979	102,747,208	2.75
2007	4,670,303	25,245	-3.39	2,944,706	132,696,270	3.52
2008	4,902,464	26,644	-4.53	2,976,602	175,488,983	2.79
2009	3,692,771	25,644	-4.56	2,250,317	152,675,851	2.42
2010	5,703,604	43,209	-7.04	3,419,427	131,064,669	4.35

Tax year	Total statutory adjustments					
	Total for Top 400	Average	Percent of AGI	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(63)	(64)	(65)	(66)	(67)	(68)
1992	7,149	42	0.04	6,663	35,464,254	0.02
1993	10,279	54	0.06	9,294	36,624,273	0.03
1994	14,418	58	0.08	12,714	39,103,321	0.04
1995	14,725	58	0.07	12,628	41,139,577	0.04
1996	16,300	67	0.05	13,583	42,646,933	0.04
1997	17,432	73	0.05	14,196	46,954,680	0.04
1998	14,777	59	0.03	11,784	51,530,709	0.03
1999	22,758	105	0.04	17,850	56,698,800	0.04
2000	34,077	153	0.05	25,855	58,609,518	0.06
2001	37,030	169	0.07	27,328	60,572,768	0.06
2002	17,635	82	0.04	12,816	77,161,432	0.02
2003	18,925	87	0.04	13,441	87,575,677	0.02
2004	15,690	69	0.02	10,858	98,046,679	0.02
2005	153,441	556	0.18	102,705	109,396,547	0.14
2006	176,875	616	0.17	114,705	113,845,357	0.16
2007	243,333	819	0.18	153,426	123,020,191	0.20
2008	391,199	1,412	0.36	237,522	121,599,382	0.32
2009	318,401	1,145	0.39	194,029	112,967,222	0.28
2010	500,941	1,704	0.62	300,324	119,299,058	0.42

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Total itemized deductions claimed on Form 1040					
	Total for Top 400	Average	Percent of itemized deductions	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(69)	(70)	(71)	(72)	(73)	(74)
1992	1,832,264	4,581	80.63	1,707,609	481,945,631	0.38
1993	2,256,254	5,641	83.73	2,040,013	490,403,708	0.46
1994	2,243,299	5,608	83.38	1,978,218	493,654,068	0.45
1995	2,304,947	5,850	82.28	1,976,798	527,374,034	0.44
1996	3,600,586	9,001	82.91	3,000,489	572,541,293	0.63
1997	4,255,766	10,639	82.54	3,465,608	620,810,172	0.69
1998	5,050,380	12,818	83.98	4,027,416	676,460,336	0.75
1999	6,381,236	15,953	83.98	5,004,891	741,376,847	0.86
2000	9,348,219	23,371	84.67	7,092,731	822,360,510	1.14
2001	7,902,719	20,160	86.39	5,832,265	884,528,260	0.89
2002	5,672,772	14,471	85.59	4,122,654	898,047,320	0.63
2003	7,099,025	17,748	84.76	5,041,921	901,864,834	0.79
2004	10,009,341	25,023	85.48	6,926,880	998,238,457	1.00
2005	12,142,594	30,356	85.72	8,127,573	1,121,810,935	1.08
2006	16,391,842	40,980	90.64	10,630,248	1,229,237,288	1.33
2007	19,410,234	49,390	90.15	12,238,483	1,333,036,542	1.46
2008	17,261,459	43,154	95.03	10,480,546	1,322,276,380	1.31
2009	12,894,983	32,237	94.82	7,858,003	1,203,808,276	1.07
2010	14,211,447	36,161	100.00	8,520,052	1,216,667,246	1.17
Tax year	Taxes paid deduction					
	Total for Top 400	Average	Percent of itemized deductions	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(75)	(76)	(77)	(78)	(79)	(80)
1992	1,075,363	2,688	47.32	1,002,202	160,452,525	0.67
1993	1,103,936	2,809	40.97	998,134	169,850,372	0.65
1994	883,201	2,208	32.83	778,837	175,847,631	0.50
1995	1,063,870	2,728	37.98	912,410	188,643,888	0.56
1996	1,417,642	3,598	32.64	1,181,368	203,775,741	0.70
1997	1,491,390	3,728	28.93	1,214,487	220,628,058	0.68
1998	1,553,566	3,953	25.83	1,238,888	241,782,812	0.64
1999	1,867,109	4,763	24.57	1,464,399	265,365,133	0.70
2000	3,073,794	7,684	27.84	2,332,165	294,711,547	1.04
2001	2,207,999	5,705	24.14	1,629,519	307,974,817	0.72
2002	1,755,690	4,502	26.49	1,275,938	302,653,989	0.58
2003	2,122,963	5,307	25.35	1,507,786	310,896,704	0.68
2004	2,830,805	7,077	24.17	1,959,035	362,608,853	0.78
2005	3,679,185	9,198	25.97	2,462,640	400,390,045	0.92
2006	4,614,691	11,537	25.52	2,992,666	432,774,100	1.07
2007	5,436,089	13,903	25.25	3,427,547	465,880,541	1.17
2008	5,560,022	14,112	30.61	3,375,848	467,211,515	1.19
2009	4,870,881	12,177	35.82	2,968,239	432,032,137	1.13
2010	4,731,257	12,163	33.29	2,836,485	445,096,983	1.06

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Interest paid deduction					
	Total for Top 400	Average	Percent of itemized deductions	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(81)	(82)	(83)	(84)	(85)	(86)
1992	417,411	1,257	18.37	389,013	208,655,776	0.20
1993	519,187	1,588	19.27	469,428	200,189,793	0.26
1994	584,225	1,776	21.71	515,189	197,240,013	0.30
1995	574,304	1,756	20.50	492,542	215,077,974	0.27
1996	548,764	1,633	12.64	457,303	233,150,728	0.24
1997	759,779	2,222	14.74	618,712	250,599,197	0.30
1998	872,425	2,566	14.51	695,713	271,624,314	0.32
1999	1,128,802	3,153	14.85	885,335	291,552,907	0.39
2000	1,785,187	4,891	16.17	1,354,467	322,931,506	0.55
2001	1,631,385	4,756	17.83	1,203,974	349,900,751	0.47
2002	916,434	2,611	13.83	666,013	351,495,773	0.26
2003	1,087,138	3,080	12.98	772,115	340,319,125	0.32
2004	1,066,382	2,979	9.11	737,981	356,355,994	0.30
2005	2,272,802	6,278	16.04	1,521,287	405,718,259	0.56
2006	3,069,162	8,670	16.97	1,990,377	470,474,844	0.65
2007	3,651,229	9,949	16.96	2,302,162	524,790,200	0.70
2008	3,048,813	8,588	16.78	1,851,131	497,617,809	0.61
2009	1,733,141	4,938	12.74	1,056,149	442,051,459	0.39
2010	1,503,011	4,258	10.58	901,086	414,712,788	0.36

Tax year	Total charitable contributions deduction					
	Total for Top 400	Average	Percent of itemized deductions	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(87)	(88)	(89)	(90)	(91)	(92)
1992	656,663	1,675	28.90	611,988	63,843,281	1.03
1993	1,010,312	2,624	37.49	913,483	68,354,293	1.48
1994	1,168,191	2,988	43.42	1,030,151	70,544,542	1.66
1995	1,131,003	2,930	40.38	969,986	74,991,519	1.51
1996	2,351,424	6,060	54.14	1,959,520	86,159,305	2.73
1997	2,859,871	7,259	55.47	2,328,885	99,191,962	2.88
1998	3,555,211	9,139	59.12	2,835,096	109,240,078	3.25
1999	4,536,193	11,721	59.70	3,557,798	125,798,548	3.61
2000	6,063,718	15,159	54.92	4,600,696	140,681,631	4.31
2001	5,066,754	13,126	55.39	3,739,302	139,241,476	3.64
2002	3,624,230	9,414	54.68	2,633,888	140,571,365	2.58
2003	4,652,030	11,990	55.54	3,303,999	145,702,137	3.19
2004	7,334,681	18,759	62.64	5,075,904	165,564,388	4.43
2005	7,558,864	19,234	53.36	5,059,481	183,390,686	4.12
2006	9,692,724	24,663	53.60	6,285,813	186,646,644	5.19
2007	11,091,282	28,512	51.52	6,993,242	193,603,968	5.73
2008	8,939,071	22,688	49.21	5,427,487	172,936,002	5.17
2009	6,334,851	16,369	46.58	3,860,360	158,016,526	4.01
2010	7,347,153	19,034	51.70	4,404,768	170,235,681	4.32

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Limited miscellaneous deductions--total after limitation [7]					
	Total for Top 400	Average	Percent of itemized deductions	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(93)	(94)	(95)	(96)	(97)	(98)
1992	40,867	1,777	1.80	38,087	27,118,104	0.15
1993	49,547	1,339	1.84	44,799	28,763,926	0.17
1994	23,147	1,006	0.86	20,412	29,496,003	0.08
1995	31,236	1,201	1.12	26,789	31,027,496	0.10
1996	24,334	901	0.56	20,279	34,042,566	0.07
1997	42,205	1,688	0.82	34,369	37,426,844	0.11
1998	28,163	1,565	0.47	22,459	40,546,291	0.07
1999	60,456	2,879	0.80	47,416	44,730,274	0.14
2000	116,717	3,647	1.06	88,556	51,241,173	0.23
2001	154,433	4,174	1.69	113,972	57,909,182	0.27
2002	157,700	4,506	2.38	114,608	63,551,146	0.25
2003	155,398	5,013	1.86	110,368	63,181,572	0.25
2004	208,127	6,307	1.78	144,033	68,533,122	0.30
2005	227,431	6,498	1.61	152,229	76,183,408	0.30
2006	325,744	7,403	1.80	211,247	76,666,241	0.42
2007	437,658	10,675	2.03	275,951	85,217,982	0.51
2008	514,543	10,291	2.83	312,413	89,924,426	0.57
2009	478,224	7,713	3.52	291,422	80,902,507	0.59
2010	649,333	9,692	4.57	389,288	78,924,750	0.82

Tax year	Total unlimited miscellaneous deductions [7]					
	Total for Top 400	Average	Percent of itemized deductions	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(99)	(100)	(101)	(102)	(103)	(104)
1992	81,944	3,563	3.61	76,369	2,411,721	3.40
1993	2,177	64	0.08	1,968	2,769,771	0.08
1994	31,777	1,271	1.18	28,022	3,571,981	0.89
1995	803	42	0.03	688	4,450,123	0.02
1996	736	31	0.02	613	4,614,234	0.02
1997	2,572	151	0.05	2,095	5,880,372	0.04
1998	4,314	227	0.07	3,440	7,037,020	0.06
1999	6,272	392	0.08	4,919	9,194,694	0.07
2000	1,881	118	0.02	1,427	10,570,755	0.02
2001	87,060	4,582	0.95	64,251	11,665,756	0.75
2002	174,126	11,608	2.63	126,545	13,190,741	1.32
2003	358,300	21,076	4.28	254,474	13,100,751	2.73
2004	270,018	2,061	2.31	186,863	16,924,756	1.60
2005	426,716	2,438	3.01	285,620	19,114,049	2.23
2006	381,963	1,989	2.11	247,706	21,987,875	1.74
2007	913,855	4,394	4.24	576,201	23,961,243	3.81
2008	102,250	473	0.56	62,083	30,929,051	0.33
2009	182,442	899	1.34	111,177	21,113,963	0.86
2010	32,309	148	0.23	19,370	20,448,296	0.16

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Taxable income				
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(105)	(106)	(107)	(108)	(109)
1992	16,883,751	42,209	15,735,090	2,395,695,907	0.70
1993	16,277,681	40,694	14,717,614	2,453,542,706	0.66
1994	16,229,104	40,573	14,311,380	2,597,980,066	0.62
1995	18,040,169	45,100	15,471,843	2,813,826,386	0.64
1996	26,284,026	65,710	21,903,355	3,089,667,389	0.85
1997	32,961,052	82,403	26,841,247	3,429,109,165	0.96
1998	39,144,688	97,862	31,215,860	3,780,838,200	1.04
1999	47,165,706	117,914	36,992,711	4,136,119,714	1.14
2000	60,219,004	150,548	45,689,684	4,544,242,424	1.33
2001	44,536,876	111,342	32,868,543	4,268,506,425	1.04
2002	35,966,789	89,917	26,138,655	4,096,127,651	0.88
2003	45,421,173	113,553	32,259,356	4,200,218,439	1.08
2004	59,104,404	147,761	40,902,702	4,670,165,637	1.27
2005	73,437,178	183,593	49,154,737	5,137,165,874	1.43
2006	88,980,271	222,451	57,704,456	5,579,145,443	1.59
2007	118,496,337	296,241	74,713,958	6,063,263,892	1.95
2008	90,944,795	227,362	55,218,455	5,652,925,474	1.61
2009	68,120,690	170,302	41,511,694	5,088,387,918	1.34
2010	91,839,026	229,598	55,059,368	5,502,000,658	1.67

Tax year	Alternative minimum tax				
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(110)	(111)	(112)	(113)	(114)
1992	14,982	713	13,962	1,357,063	1.10
1993	34,636	462	31,317	2,052,790	1.69
1994	26,102	414	23,018	2,212,094	1.18
1995	23,178	421	19,879	2,290,576	1.01
1996	43,086	624	35,905	2,812,746	1.53
1997	40,255	474	32,781	4,005,101	1.01
1998	40,607	489	32,382	5,014,549	0.81
1999	42,954	716	33,690	6,477,697	0.66
2000	126,799	1,393	96,205	9,600,840	1.32
2001	99,574	1,200	73,486	6,756,705	1.47
2002	40,245	473	29,248	6,853,901	0.59
2003	64,108	782	45,531	9,469,803	0.68
2004	106,532	1,087	73,725	13,029,239	0.82
2005	146,788	1,398	98,251	17,421,071	0.84
2006	308,237	2,218	199,894	21,564,586	1.43
2007	309,335	2,148	195,041	24,109,512	1.28
2008	453,022	3,168	275,059	25,649,084	1.77
2009	295,721	2,385	180,208	22,579,779	1.31
2010	504,182	3,019	302,267	27,460,515	1.84

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Total credits				
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(115)	(116)	(117)	(118)	(119)
1992	136,855	547	127,544	5,690,280	2.41
1993	140,218	499	126,780	5,858,492	2.39
1994	163,584	553	144,254	6,141,494	2.66
1995	163,427	545	140,160	6,894,461	2.37
1996	216,846	688	180,705	7,740,814	2.80
1997	145,930	465	118,835	8,410,868	1.74
1998	159,990	537	127,584	27,823,908	0.58
1999	204,402	625	160,315	33,974,279	0.60
2000	297,213	885	225,503	35,753,613	0.83
2001	186,559	550	137,682	44,160,998	0.42
2002	358,785	1,216	260,745	38,747,463	0.93
2003	330,084	1,068	234,434	41,069,375	0.80
2004	434,705	1,317	300,834	51,599,346	0.84
2005	605,701	1,746	405,422	54,571,100	1.11
2006	877,951	2,560	569,358	58,141,809	1.51
2007	1,634,302	4,417	1,030,455	62,630,766	2.61
2008	1,319,231	3,565	800,990	62,626,419	2.11
2009	838,461	2,355	510,945	65,472,703	1.28
2010	1,454,744	3,942	872,149	69,621,344	2.09

Tax year	Foreign tax credit				
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(120)	(121)	(122)	(123)	(124)
1992	110,307	508	102,803	2,047,275	5.39
1993	110,836	454	100,213	2,217,865	5.00
1994	126,009	492	111,119	2,308,948	5.46
1995	133,344	498	114,360	2,965,313	4.50
1996	183,957	621	153,298	3,538,835	5.20
1997	116,879	399	95,178	4,073,461	2.87
1998	118,132	433	94,205	4,677,022	2.53
1999	177,530	592	139,239	4,941,010	3.59
2000	277,103	866	210,245	5,990,360	4.63
2001	168,462	547	124,327	6,254,559	2.69
2002	303,975	1,151	220,912	5,933,600	5.12
2003	270,953	961	192,439	5,805,555	4.67
2004	382,270	1,217	264,546	6,757,994	5.66
2005	553,084	1,707	370,203	9,361,989	5.91
2006	821,302	2,559	532,621	10,958,470	7.49
2007	1,565,160	4,384	986,860	15,435,196	10.14
2008	1,272,547	3,699	772,645	16,572,321	7.68
2009	787,415	2,423	479,839	13,060,099	6.03
2010	1,374,194	3,926	823,857	15,223,190	9.03

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	General business credit				
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(125)	(126)	(127)	(128)	(129)
1992	18,448	313	17,193	574,633	3.21
1993	15,867	294	14,347	578,304	2.74
1994	21,456	275	18,921	690,038	3.11
1995	14,339	175	12,297	702,906	2.04
1996	9,919	129	8,266	742,891	1.34
1997	8,691	140	7,077	826,320	1.05
1998	19,943	277	15,903	732,487	2.72
1999	7,805	95	6,121	783,920	1.00
2000	3,979	65	3,019	764,253	0.52
2001	8,209	104	6,058	713,974	1.15
2002	7,620	109	5,538	750,855	1.01
2003	18,385	204	13,058	612,744	3.00
2004	15,540	173	10,754	635,391	2.45
2005	32,026	289	21,436	877,850	3.65
2006	47,808	447	31,004	1,302,464	3.67
2007	50,544	521	31,869	845,539	5.98
2008	34,073	233	20,688	1,649,280	2.07
2009	45,462	271	27,704	1,601,155	2.84
2010	57,278	329	34,339	2,168,205	2.64

Tax year	Prior year minimum tax credit				
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total
	(130)	(131)	(132)	(133)	(134)
1992	5,000	172	4,660	283,960	1.76
1993	8,083	279	7,308	256,340	3.15
1994	8,986	529	7,924	376,558	2.39
1995	9,939	398	8,524	468,755	2.12
1996	17,165	687	14,304	669,545	2.56
1997	11,484	383	9,352	681,282	1.69
1998	9,905	396	7,899	818,389	1.21
1999	12,077	274	9,472	996,461	1.21
2000	11,681	334	8,863	1,287,661	0.91
2001	6,324	333	4,667	1,438,041	0.44
2002	7,169	326	5,210	976,398	0.73
2003	4,705	214	3,342	916,538	0.51
2004	13,684	489	9,470	902,000	1.52
2005	18,199	479	12,181	1,081,252	1.68
2006	4,323	240	2,803	1,032,247	0.42
2007	8,257	330	5,206	1,034,675	0.80
2008	11,941	426	7,250	945,226	1.26
2009	5,113	160	3,116	758,965	0.67
2010	7,633	509	4,576	663,274	1.15

Footnotes at end of the table.

Table 1—Selected Items for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992-2010 [1]—Continued

[Money amounts are in thousands of dollars]

Tax year	Tentative research credit [8]					Top 400 average tax rate
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total	
	(135)	(136)	(137)	(138)	(139)	
1992	13,190	366	12,293	65,900	20.02	
1993	12,019	388	10,867	123,343	9.74	
1994	10,047	287	8,860	95,833	10.48	
1995	5,023	144	4,308	76,197	6.59	
1996	4,059	113	3,382	61,864	6.56	
1997	6,519	233	5,308	137,473	4.74	
1998	12,263	409	9,779	122,884	9.98	
1999	2,322	70	1,821	124,706	1.86	
2000	2,256	94	1,711	96,402	2.34	
2001	4,875	148	3,597	103,835	4.69	
2002	4,200	108	3,052	171,934	2.44	
2003	10,116	266	7,184	169,229	5.98	
2004	6,990	179	4,837	240,861	2.90	
2005	12,122	224	8,114	273,068	4.44	
2006	22,646	302	14,686	387,959	5.84	
2007	24,610	316	15,517	466,368	5.28	
2008	25,669	210	15,585	462,680	5.55	
2009	34,553	311	21,056	433,192	7.98	
2010	29,118	258	17,457	586,775	4.96	

Tax year	Income tax					Top 400 average tax rate
	Total for Top 400	Average	Total in 1990 dollars [4]	Total for all returns	Top 400 as percent of total	
	(140)	(141)	(142)	(143)	(144)	
1992	4,936,897	12,342	4,601,023	476,238,785	1.04	26.38
1993	5,437,295	13,593	4,916,180	502,787,806	1.08	29.35
1994	5,275,239	13,188	4,651,887	534,856,339	0.99	28.57
1995	6,088,571	15,221	5,221,759	588,419,030	1.03	29.93
1996	8,309,376	20,773	6,924,480	658,244,750	1.26	27.81
1997	8,991,855	22,480	7,322,358	731,321,399	1.23	24.16
1998	9,731,299	24,328	7,760,206	788,541,979	1.23	22.02
1999	11,900,254	29,751	9,333,533	877,401,489	1.36	22.23
2000	15,507,223	38,768	11,765,723	980,645,201	1.58	22.29
2001	11,981,382	29,953	8,842,349	887,973,968	1.35	22.85
2002	9,522,648	23,807	6,920,529	796,986,268	1.19	22.88
2003	10,250,277	25,626	7,280,026	748,017,488	1.37	19.53
2004	12,550,332	31,376	8,685,351	831,976,333	1.51	18.16
2005	15,599,966	39,000	10,441,744	934,835,769	1.67	18.23
2006	18,086,563	45,216	11,729,288	1,023,920,139	1.77	17.17
2007	22,924,540	57,311	14,454,313	1,115,601,803	2.05	16.62
2008	19,593,085	48,983	11,896,226	1,031,580,923	1.90	18.11
2009	16,116,865	40,906	9,821,368	865,948,695	1.86	19.91
2010	19,133,979	47,835	11,471,210	951,673,976	2.01	18.04

[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/file_source/PUP/taxstats/indtaxstats/10insec4.pdf.

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

[3] For Tax Year 2010 returns to represent a comparable percentage of total returns to Tax Year 1992, the data would consist of the top 504 returns. The AGI cutoff for the top 504 returns was \$85,967,306.

[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 2003–2010.

Tax year	Qualified dividend amount in total	Tax year	Qualified dividend amount in total
2003	3,321,254	2007	7,484,608
2004	7,409,969	2008	8,159,367
2005	4,930,549	2009	9,408,056
2006	6,253,127	2010	12,133,788

[6] For Tax Years 2003 through 2010, 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 2010, Schedule A, line 27), while unlimited miscellaneous deductions were fully deductible (for TY 2010, 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 2010. These data were processed by the IRS in Processing Years 1994 through 2011 (for example, the Tax Year 1992 file is based on returns processed by IRS in 1993).

SOURCE: Statistics of Income Division, Research, Analysis and Statistics, Internal Revenue Service, November 2014

Table 2—Marginal Tax Rates for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992–2010

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
2008	17	145	--	238
2009	16	126	--	258
2010	5	167	--	228

NOTES: 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 2010. Please note that statutory rates changed several times over this period, so the groupings allow for underlying trends to be shown.

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 2010. These data were processed by the IRS in Processing Years 1994 through 2011 (for example, the Tax Year 1992 file is based on returns processed by IRS in 1993).

SOURCE: Statistics of Income Division, Research, Analysis and Statistics, Internal Revenue Service, November 2014

Table 3—Average Effective Tax Rates for Taxpayers with the Top 400 Adjusted Gross Income (AGI), 1992–2010

Tax year	Average effective 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	--
2008	30	101	112	52	46	59	--
2009	27	89	86	39	77	82	--
2010	37	101	120	52	36	** 54	**

** Data combined to prevent disclosure of specific taxpayer information.

NOTES: 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 2010.

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 2010. These data were processed by the IRS in Processing Years 1994 through 2011 (for example, the Tax Year 1992 file is based on returns processed by IRS in 1993).

SOURCE: Statistics of Income Division, Research, Analysis and Statistics, Internal Revenue Service, November 2014

Table 4—Frequency of Appearing in the Top 400 Tax Returns by Adjusted Gross Income, Tax Years 1992–2010

Number of years in Top 400	Number of unique taxpayers in group [1]
(1)	(2)
1	2,909
2	504
3	175
4	126
5	70
6	55
7	41
8	25
9	24
10 or more	95
Total	4,024

[1] The 4,024 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 19-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 19 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 2010. These data were processed by the IRS in Processing Years 1994 through 2011 (for example, the Tax Year 1992 file is based on returns processed by IRS in 1993).

SOURCE: Statistics of Income Division, Research, Analysis and Statistics, Internal Revenue Service, November 2014