

US Individual Income Tax System: Of, By, and For the Filthy Rich

A Tax Code that Engorges the Few to the Detriment of the Many

By John M. Bachar, Jr.

The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have too little. –FDR

Taxes shall be levied according to ability to pay. That is the only American principle. –FDR

Taxes are the price we pay for a civilized society. – Oliver Wendell Holmes

We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defense, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.

WE, NOT ME!

-Preamble to the Constitution of the United States of America

The enormous rat's nest of tax code prescriptions, purportedly for the benefit of ALL SOCIETY, are akin to prescribing cutting off one's toes in order to walk better! -JMBJr

Abstract

It is well-known that the wealthiest 1% have 40% of the net wealth (= \$25 trillion). It is not well-known that this gigantic wealth is largely acquired from the stash of exorbitantly excessive incomes held by the wealthiest. This occurs because of the huge number of tax breaks within the individual income tax code: the Bush tax cuts for the wealthy enacted in 2001 and 2003 (and extended by Obama in 2011), as well as the huge number of “exclusions” applied to gross income that heavily accrue to the wealthiest. As a result, the income tax revenues collected are unjustifiably inadequate. This is the root cause for the severe reduction or elimination of a large number of essential services for the rest of society.

In this paper, we shall record the results of an exhaustive analytical study of the data in:

1. The 2,053,933,938 individual income tax returns filed for the 16 rear period 1993-2008;
2. The 140,532,115 returns filed for 2009 (preliminary data);
3. The 400 Individual Income Tax Returns Reporting the Highest Adjusted Gross Incomes (AGI's).

Many consequences will be described, including a revision of the tax code that would greatly increase the amount of individual income tax revenue collected in order to restore and revitalize seriously needed public services.

There are over 100 “gross income exclusion rules” and “statutory adjustment rules” in the tax code that heavily benefit the wealthiest income groups. These rules absolve them from listing their actual gross income, and, therefore, from paying a fairer share of the individual income tax revenues.

In this study, we obtain a close approximation to gross income (called “Modified Total Income” – MTOTI). Neither the IRS (Internal Revenue Service), nor the TPC (Tax Policy Center), nor the CTJ (Citizens for Tax Justice) use gross income data in their analyses. The details are explained below under: “**Basic Definitions, Terminology and Description of the Analysis.**” In this section, five different types of income are defined. Within the category of MTOTI, there are two other types:

1. Earned income (= EI = salaries and wages);

2. Unearned Income (= UI = non-salary/wage income, such dividends, interest, capital gains, sales of property, royalties, rentals, etc., etc.).

We shall especially focus on these two types of income. All of the analysis is presented in tables and graphs for easy comprehension.

Findings

As explained below, MTOTI is a close approximation to gross income. In the following, we use the two terms interchangeably.

1. The gross income for the 16 year period, 1993-2008, was well over \$126 trillion, but the tax revenue was only \$13.6 trillion, so that the overall average tax rate was less than 10.8%!! For the 17 year period, 1993-2009, the gross income was over \$134.3 trillion but the tax revenue was only \$13.7 trillion, so that the overall average rate was less than 10.2%!! Thus, a gross income of over \$112.4 trillion was never taxed during this 16 year period, 1993-2008, and a gross income of over \$120.6 trillion was never taxed during this 17 year period, 1993-2009! **If the tax rates on gross income for the 16 year period, 1993-2008, had been left unchanged for the four lowest quintiles (0-80 percentile group) and increased, starting at 15% for the 80-90 percentile group, and increasing to 60% for the 99-100 percentile group, then an additional \$18.9 trillion in tax revenue would have been collected, and the current (October 12, 2011) debt of \$14.86 trillion (see*) would now be a SURPLUS of \$4.04 trillion!** The overall rate would have increased from 10.8% to 25.35%. (See Table A below for tax rate schedule).

2. In the 8 year period, 1993-2000, the gross income was \$48.15 trillion; in the 8 year period, 1993-2000, it grew to \$77.77 trillion, an increase of \$29.62 trillion! The top 1% received \$9.63 trillion (32.51%) of this increase, and the top 5% received \$13.37 trillion (45.15%) of this increase!!

3. For the 8 year periods, 1993-2000 and 2001-2008, the unearned income amounts were \$19.57 trillion and \$36.66 trillion, respectively. That's an increase of \$17.08 trillion! The top 1% received \$8.20 trillion (42.02%) of this increase, and the top 5% received \$10.27 trillion (60.10%) of this increase!!

4. In the 9 year period, 2000-2008, the top 0.005% of all tax returns (equal to 1 in 20,000 tax returns) had an average gross income of over \$62.5 million! The average for the peak year of 2003 was over \$74.2 million!

5. As consequence of the glut of tax breaks for the wealthy, the results of the analysis conclusively show that an overwhelming percentage of the gross income of the wealthiest consists of unearned income. For the 9 year period, 2000-2008, the unearned income, as a percentage of gross income, was 66.9%, 84.5% and 91.5% for the percentile groups 99-99.9, 99.9-99.995 and 99.995-100, respectively!

6. The 2010 US Census Bureau states that 46.2 million people live in poverty, dispersed amongst 9.221 million "Families" and 12.422 million "Unrelated Individual" groups, and that the total deficit for this poverty group is \$162.533 billion. **An additional surcharge of only 1.45% on \$11.235 trillion (the total gross income in 2008), for example, would produce the \$162.533 billion, and that would bring 46.2 million people out of poverty!**

7. In the 16 year period, 1993-2008, the 23.54 million tax returns in the NO AGI (= zero adjusted gross income) bracket paid ZERO income tax, yet showed a gross income \$1.45 trillion! Yet, the average annual gross income for this period was \$61,641! If a 15% tax on gross income had been applied to this class of returns, then \$217.5 billion additional revenue would have been collected!

8. The data from the 400 individual income tax returns reporting the highest adjusted gross income for the 9 year period, 2000-2008, shows the following:

a. The average annual gross income for this class during this period was over \$452 million, with the peak year of 2007 reporting over \$780 million!

b. The total gross income was over \$1.63 trillion!

c. The average income tax paid as a percentage of gross income was only 8.4%. The lowest rate paid was only 6.5% in the year 2003!

d. During this period, the percentage of unearned income relative to gross income was 96.6%, and the peak was 98.1% in the year 2007!

- e. During this period, the annual average earned income was \$20 million!
- f. If a surcharge of 95% had been applied during this period, and additional tax revenue of \$1.4 trillion would have been collected, and the after-surcharge average annual income would still have been \$20.55 million!
- g. In 2007, the gross income was over \$312 billion. If \$162.5 billion of this amount had been taxed in order to bring 46.2 million people out of poverty (see 6), then the after-poverty-elimination average annual income would have been \$406 million!
- h. In 2007, if each of the 400 highest tax returns retained \$30 million and donated the remainder of \$300 billion to urban mass transportation, then that would be sufficient to provide fare-free public transportation for everyone in all US cities of 50,00 or more for a period of 4 years! See “The Fareless Urban Mass Transportation System (FUMTS) and the World Oil Depletion Crisis” on absentlinks.com.

These are some of the most egregious examples of the dysfunctional tax code that scream out for major revisions of the tax code that would greatly increase the amount of taxes paid by the super-greedy rich and that would restore the multitude of devastated essential services for the overwhelming majority of struggling Americans. Scores of other inequities are contained in the section below on Tables and Graphs. There are 44 Tables and 9 Graphs.

Basic Definitions, Terminology and Description of the Analysis

Before undertaking any analysis, one must understand the definition of “income”. There are **five** types of individual income.

1. GROSS INCOME – GI

This is described in the US tax code, TITLE 26--INTERNAL REVENUE CODE. This means all income from whatever source derived, including (but not limited to) the following items:

- (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;
- (2) Gross income derived from business;
- (3) Gains derived from dealings in property;
- (4) Interest;
- (5) Rents;
- (6) Royalties;
- (7) Dividends;
- (8) Alimony and separate maintenance payments;
- (9) Annuities;
- (10) Income from life insurance and endowment contracts;
- (11) Pensions;
- (12) Income from discharge of indebtedness;
- (13) Distributive share of partnership gross income;
- (14) Income in respect of a decedent; and
- (15) Income from an interest in an estate or trust.

Special Note; The internal revenue service (IRS) does **not** keep a record of the sum of all gross income, within each income bracket range, from the collection of all individual tax returns for any calendar year. See 2) on Total Income immediately following!

2. TOTAL INCOME – TOTI

This is the sum of the individual income items (lines 7 through 21 of Form 1040) before adjustments. These lines record *only net gains or net losses, but not gross income. TOTI is LESS THAN GI*. To see why, let us examine the procedures used in filling out Form 1040.

If an individual bought stock for \$100,000 two years ago, and then sold it for \$90,000 (respectively, \$110,000) two years later for a gross income acquisition of \$90,000 (respectively, \$110,000), then the individual reports a “sales price” of \$90,000 (respectively, \$110,000) for this transaction in Schedule D, Parts I or II, item (d), Sales price. In addition, he/she also reports the original price of the stock, namely, the “cost basis”, in Schedule D, Parts I or II, item (e), Cost or other basis. The difference of items (d) and (e) are recorded in (f), that is, a “net loss of \$10,000” (respectively, “net gain of \$10,000”).

In actuality, a gross income of \$90,000 (respectively, \$110,000) accrued, but the IRS does not keep a record of this reality! Instead, the IRS only records a “net loss of \$10,000” (respectively, “net gain of \$10,000”)!

Similarly, if an individual receives any other kinds of gross income from other types of transactions (business deals, partnership deals, property sales, etc., etc., whether long-term or short-term), then only “net gains” or “net losses” are reported in lines 7 through 21 of form 1040, and no record of the actual gross income accrued in such transactions is kept by the IRS!

Note that the choice of the word “total” in the phrase, TOTAL INCOME, is very misleading. A much more accurate term would be “PARTIAL GROSS INCOME”.

3. ADJUSTED GROSS INCOME - AGI

This means TOTAL INCOME minus specific items laid out in the tax code (“exclusionary income” and “tax exempt income”) and minus other amounts (“statutory adjustments”).

4. TAXABLE INCOME – TAXI

This is equal to ADJUSTED GROSS INCOME reduced by itemized deductions or the standard deduction, and by allowable personal and dependent exemptions, and is the income that is subject to taxation.

5. MODIFIED TOTAL INCOME – MTOTI

This is TOTAL INCOME minus all “loss” items in lines 7 through 21 of Form 1040. *MTOTI is greater than TOTI but less than GI*. Each calendar year, the SOI (Statistics of Income) branch of the IRS publishes, for all individual tax returns filed and for each AGI bracket from “NO AGI” through \$10,000,000 and more”, many items, including the following items **whose sum is MTOTI**:

Salaries and Wages	Interest
Dividends	State income tax refunds
Alimony received	Business or profession net income
Capital gains distributions	Taxable IRA distributions

All "net gain" income sources from Sales of capital assets reported on Form 1040, Schedule D	Rental income
Net gain income from sales of property other than capital assets	Net farm rental income
Pensions and annuities	Net income from partnership and S-corporation
Net royalty income	Farm net income
Net total rent and royalty income	Social security benefits
Estate and trust net income	Other net income
Unemployment compensation	Cancellation of debt
Foreign earned income exclusion	Statutory adjustments
Gambling earnings	

To summarize, the list of the five different types of income from increasing to decreasing size is:

GI > MTOTI > TOTI > AGI > TAXI

*Total public debt outstanding:

Clinton: January 20, 1993, \$4.189 trillion; January 19, 2001, \$5.728 trillion; increase of \$1.539 trillion

Bush II: January 20, 2001, \$5.728 trillion; January 19, 2009, \$10.627 trillion; increase of \$4.899 trillion

Obama: January 20, 2009, \$10.627 trillion; October 12, 2011, \$14,860 trillion; increase of \$4.233 trillion

Table A

Proposed tax rates on gross income by percentile group (see 1 under "Findings")

Percentile Range on Gross Income	Tax rate on Gross Income
0 - 20	2%
20 - 40	5%
40 - 60	8%
60 - 80	12%
80 - 90	15%
90 - 95	20%
95 - 99	30%
99 - 99.9	50%
99.9 - 99.995	60%
99.995 - 100	70%

TABLES AND GRAPHS

(Dollar amounts in 1,000's; income averages in dollars)

AGI = Adjusted Gross Income

MTOTI = Modified Total Income

EI = Earned Income (= Salaries/Wages = S/W)

UI = Unearned Income (= Non-S/W Income)

Table 1

7 year totals: 1993 - 1999 # tax returns: 843,382,283														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Am't Inc Tax Paid (\$1,000's)	Am't Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI					
0 - 20	3.51%	2.58%	4.96%	1,388,333,426	623,492,551	764,840,875	8,231	3,696	4,534	0.26%	12,612,868	0.908%	1.00%	1,270,466
20 - 40	6.35%	6.70%	5.79%	2,510,174,879	1,617,085,110	893,089,770	14,882	9,587	5,295	2.05%	97,871,385	3.899%	4.00%	2,535,610
40 - 60	11.24%	13.20%	8.16%	4,443,429,432	3,185,406,306	1,258,023,126	26,343	18,885	7,458	6.53%	311,718,143	7.015%	7.50%	21,539,065
60 - 80	19.54%	24.14%	12.34%	7,726,029,110	5,823,220,972	1,902,808,139	45,804	34,523	11,281	15.64%	746,434,791	9.661%	10.00%	26,168,120
80 - 90	14.40%	17.62%	9.35%	5,693,142,730	4,251,653,112	1,441,489,618	67,504	50,412	17,092	13.26%	632,968,914	11.118%	15.00%	221,002,495
90 - 95	10.70%	12.24%	8.30%	4,231,839,466	2,952,134,573	1,279,704,893	100,354	70,007	30,347	11.77%	561,949,342	13.279%	20.00%	284,418,551
95 - 99	14.99%	13.99%	16.55%	5,927,024,834	3,374,628,451	2,552,396,383	175,692	100,033	75,660	19.47%	929,450,863	15.682%	40.00%	1,441,359,071
99 - 100	19.29%	9.52%	34.57%	7,627,665,647	2,295,759,313	5,331,906,334	904,414	272,209	632,205	31.01%	1,480,214,462	19.406%	60.00%	3,096,384,927
				39,547,639,525	24,123,380,388	15,424,259,137					4,773,220,768	12.07%		5,094,678,304
											(7 yr total)	(overall)		(7 yr total)

Table 1'

7 year totals: 1993 - 199 # tax returns: 843,382,283			
Percentile range	% distribution		
	MTOTI	EI	UI
0 - 20	100.00%	44.91%	55.09%
20 - 40	100.00%	64.42%	35.58%
40 - 60	100.00%	71.69%	28.31%
60 - 80	100.00%	75.37%	24.63%
80 - 90	100.00%	74.68%	25.32%
90 - 95	100.00%	69.76%	30.24%
95 - 99	100.00%	56.94%	43.06%
99 - 100	100.00%	30.10%	69.90%

Table 2

9 year totals: 2000 - 2008 # tax returns: 1,210,551,657														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Am't Inc Tax Paid (\$1,000's)	Am't Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI					
0 - 20	3.25%	2.42%	4.18%	2,809,063,829	1,101,882,052	1,707,181,776	11,602	4,551	7,051	0.145%	12,757,103	0.454%	2.00%	43,424,173
20 - 40	5.69%	6.62%	4.66%	4,915,336,777	3,014,925,515	1,900,411,263	20,302	12,453	7,849	1.595%	140,753,282	2.864%	5.00%	105,013,557
40 - 60	9.82%	13.13%	6.12%	8,483,509,329	5,984,763,604	2,498,745,725	35,040	24,719	10,321	5.537%	488,491,751	5.758%	8.00%	190,188,995
60 - 80	17.17%	23.05%	10.61%	14,833,933,679	10,502,818,324	4,331,115,355	61,269	43,380	17,889	13.963%	1,231,896,302	8.305%	12.00%	548,175,739
80 - 90	13.22%	17.25%	8.72%	11,419,198,209	7,861,361,820	3,557,836,389	94,331	64,940	29,390	12.556%	1,107,728,905	9.701%	15.00%	605,150,826
90 - 95	11.36%	13.37%	9.11%	9,811,417,206	6,091,994,098	3,719,423,108	162,098	100,648	61,450	13.091%	1,154,973,449	11.772%	20.00%	807,309,992
95 - 99	14.05%	13.75%	14.39%	12,138,725,459	6,266,590,283	5,872,135,176	250,686	129,416	121,270	18.861%	1,664,004,508	13.708%	30.00%	1,977,613,130
99 - 100	25.43%	10.41%	42.20%	21,965,680,544	4,746,140,840	17,219,539,704	1,814,518	392,064	1,422,454	34.252%	3,021,850,718	13.757%	57.35%	9,575,365,334
				86,376,865,032	45,570,476,537	40,806,388,495					8,822,456,019	10.214%		13,852,241,747
											(9 yr total)	(9 yr overall rate)		(9 yr total)
											13,595,676,787			18,946,920,051
											(16 yr total)			(16 yr total)

Table 2'

9 year totals: 2000 - 200 # tax returns: 1,210,551,657			
Percentile range	% distribution		
	MTOTI	EI	UI
0 - 20	100.00%	39.23%	60.77%
20 - 40	100.00%	61.34%	38.66%
40 - 60	100.00%	70.55%	29.45%
60 - 80	100.00%	70.80%	29.20%
80 - 90	100.00%	68.84%	31.16%
90 - 95	100.00%	62.09%	37.91%
95 - 99	100.00%	51.62%	48.38%
99 - 100	100.00%	21.61%	78.39%

Table 3

2000 # tax returns: 129,373,500														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI					
0 - 20	2.60%	2.40%	2.83%	224,145,788	106,844,245	117,301,543	8,663	4,129	4,533	0.23%	2,334,896	1.04%	2.00%	2,148,020
20 - 40	5.40%	6.65%	4.06%	464,799,175	296,190,144	168,609,031	17,963	11,447	6,516	1.88%	19,129,073	4.12%	5.00%	4,110,886
40 - 60	9.81%	13.37%	5.99%	843,987,007	595,571,535	248,415,472	32,618	23,018	9,601	6.07%	61,812,597	7.32%	8.00%	5,706,364
60 - 80	16.99%	23.20%	10.32%	1,462,288,745	1,033,994,760	428,293,985	56,514	39,962	16,553	13.99%	142,450,743	9.74%	12.00%	33,023,906
80 - 90	12.74%	16.89%	8.28%	1,096,685,883	752,864,753	343,821,130	84,769	58,193	26,576	12.32%	125,416,348	11.44%	15.00%	39,086,535
90 - 95	10.88%	12.53%	9.11%	936,474,295	558,389,638	378,084,658	144,771	86,322	58,449	12.42%	126,448,187	13.50%	20.00%	60,846,672
95 - 99	14.35%	13.46%	15.31%	1,234,955,474	599,623,932	635,331,542	238,642	115,871	122,771	18.43%	187,690,716	15.20%	30.00%	182,795,927
99 - 99.9	10.99%	6.72%	15.58%	945,729,572	299,308,404	646,421,168	812,230	257,058	555,172	16.11%	164,003,179	17.34%	50.00%	308,861,607
99.9 - 99.995	11.63%	3.81%	20.02%	1,000,629,095	169,998,509	830,630,586	8,141,496	1,383,172	6,758,324	14.18%	144,345,995	14.43%	60.00%	456,031,463
99.995 - 100	4.61%	0.97%	8.51%	396,433,320	43,381,516	353,051,804	61,285,088	6,706,399	54,578,689	4.38%	44,587,215	11.25%	70.00%	232,916,109
											1,018,218,948	11.83%		1,325,527,487
				Total	8,606,128,355	4,456,167,436	4,149,960,919				(total)	(overall)		

Table 3'

2000 # tax returns: 129,373,500			
Percentile range	% distribution		
	MTOTI	EI	UI
0 - 20	100.00%	47.67%	52.33%
20 - 40	100.00%	63.72%	36.28%
40 - 60	100.00%	70.57%	29.43%
60 - 80	100.00%	70.71%	29.29%
80 - 90	100.00%	68.65%	31.35%
90 - 95	100.00%	59.63%	40.37%
95 - 99	100.00%	48.55%	51.45%
99 - 99.9	100.00%	31.65%	68.35%
99.9 - 99.995	100.00%	16.99%	83.01%
99.995 - 100	100.00%	10.94%	89.06%

Table 4

2001 # tax returns: 130,255,237														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all E	% of all UI	MTOTI	E	UI	MTOTI	E	UI					
0 - 20	3.00%	2.44%	3.79%	234,404,911	111,353,488	123,051,423	8,998	4,274	4,723	0.16%	1,460,687	0.62%	2.00%	3,227,411
20 - 40	6.14%	6.70%	5.36%	480,017,215	305,821,599	174,195,616	18,426	11,739	6,687	2.03%	18,986,273	3.96%	5.00%	5,014,588
40 - 60	10.98%	13.40%	7.56%	857,617,717	611,867,721	245,749,995	32,921	23,487	9,433	6.63%	61,883,678	7.22%	8.00%	6,725,740
60 - 80	18.80%	23.33%	12.43%	1,469,036,510	1,065,250,235	403,786,275	56,391	40,891	15,500	15.26%	142,488,434	9.70%	12.00%	33,795,948
80 - 90	13.90%	17.07%	9.43%	1,085,820,987	779,295,555	306,525,433	83,361	59,828	23,533	13.25%	123,731,178	11.40%	15.00%	39,141,970
90 - 95	11.53%	12.98%	9.48%	900,737,627	592,698,498	308,039,129	138,303	91,006	47,298	13.26%	123,832,523	13.75%	20.00%	56,315,002
95 - 99	14.09%	13.75%	14.57%	1,101,197,342	627,746,862	473,450,480	211,354	120,484	90,870	18.55%	173,193,874	15.73%	30.00%	157,165,329
99 - 99.9	9.63%	6.52%	14.00%	752,489,350	297,760,809	454,728,541	641,893	253,998	387,895	15.30%	142,875,090	18.99%	50.00%	233,369,585
99.9 - 99.995	5.90%	2.50%	10.69%	461,365,435	114,062,328	347,303,107	3,728,432	921,772	2,806,660	9.15%	85,442,799	18.52%	60.00%	191,376,462
99.995 - 100	6.03%	1.30%	12.69%	471,555,992	59,372,121	412,183,871	72,404,919	9,116,274	63,288,645	6.39%	59,672,938	12.65%	70.00%	270,416,257
											933,567,474 (total)	11.95% (overall)		996,548,290
			Total	7,814,243,087	4,565,229,217	3,249,013,870								

Table 4'

2001 # tax returns: 130,255,237			
Percentile range	% distribution		
	MTOTI	E	UI
0 - 20	100.00%	47.50%	52.50%
20 - 40	100.00%	63.71%	36.29%
40 - 60	100.00%	71.35%	28.65%
60 - 80	100.00%	72.51%	27.49%
80 - 90	100.00%	71.77%	28.23%
90 - 95	100.00%	65.80%	34.20%
95 - 99	100.00%	57.01%	42.99%
99 - 99.9	100.00%	39.57%	60.43%
99.9 - 99.995	100.00%	24.72%	75.28%
99.995 - 100	100.00%	12.59%	87.41%

Table 5

2002 # tax returns: 130,076,443														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all E	% of all UI	MTOTI	E	UI	MTOTI	E	UI					
0 - 20	3.31%	2.48%	4.56%	249,697,428	113,263,729	136,433,698	9,598	4,354	5,244	0.14%	1,131,629	0.45%	2.00%	3,862,320
20 - 40	6.48%	6.69%	6.16%	489,006,720	304,816,202	184,190,517	18,797	11,717	7,080	1.66%	13,862,277	2.83%	5.00%	10,588,059
40 - 60	11.44%	13.44%	8.39%	863,632,326	612,626,352	251,005,974	33,197	23,549	9,648	6.02%	50,375,922	5.83%	8.00%	18,714,664
60 - 80	19.53%	23.69%	13.19%	1,474,744,675	1,080,222,638	394,522,038	56,688	41,523	15,165	15.08%	126,233,321	8.56%	12.00%	50,736,040
80 - 90	14.56%	17.39%	10.24%	1,099,351,475	793,100,031	306,251,443	84,516	60,972	23,544	13.57%	113,521,890	10.33%	15.00%	51,380,831
90 - 95	11.77%	13.07%	9.79%	889,140,611	596,147,176	292,993,435	136,710	91,661	45,049	13.73%	114,936,381	12.93%	20.00%	62,891,742
95 - 99	14.06%	13.70%	14.60%	1,061,592,416	624,659,918	436,932,497	204,032	120,056	83,976	19.16%	160,327,100	15.10%	30.00%	158,150,625
99 - 99.9	9.12%	6.33%	13.38%	688,979,692	288,686,395	400,293,297	588,525	246,596	341,930	15.67%	131,127,513	19.03%	50.00%	213,362,333
99.9 - 99.995	6.09%	2.51%	11.56%	460,085,829	114,252,045	345,833,784	3,723,202	924,574	2,798,628	10.54%	88,164,080	19.16%	60.00%	187,887,417
99.995 - 100	3.64%	0.70%	8.13%	275,219,606	31,916,416	243,303,190	42,316,595	4,907,332	37,409,263	4.44%	37,162,605	13.50%	70.00%	155,491,119
											836,842,718	11.08%		913,065,149
				Total	7,551,450,777	4,559,690,903	2,991,759,874				(total)	(overall)		

Table 5'

2002 # tax returns: 130,076,443			
Percentile range	% distribution		
	MTOTI	E	UI
0 - 20	100.00%	45.36%	54.64%
20 - 40	100.00%	62.33%	37.67%
40 - 60	100.00%	70.94%	29.06%
60 - 80	100.00%	73.25%	26.75%
80 - 90	100.00%	72.14%	27.86%
90 - 95	100.00%	67.05%	32.95%
95 - 99	100.00%	58.84%	41.16%
99 - 99.9	100.00%	41.90%	58.10%
99.9 - 99.995	100.00%	24.83%	75.17%
99.995 - 100	100.00%	11.60%	88.40%

Table 6

2003 # tax returns: 130,423,626														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all E	% of all UI	MTOTI	E	UI	MTOTI	E	UI					
0 - 20	3.25%	2.45%	4.18%	280,616,234	114,052,805	166,162,437	10,758	4,372	6,370	0.13%	1,027,942	0.37%	2.00%	4,584,383
20 - 40	5.88%	6.59%	5.06%	507,361,035	306,655,325	201,106,702	19,451	11,756	7,710	1.63%	12,871,110	2.54%	5.00%	12,496,941
40 - 60	10.38%	13.42%	6.83%	895,430,728	623,891,458	271,539,270	34,328	23,918	10,410	6.05%	47,789,978	5.34%	8.00%	23,844,481
60 - 80	17.80%	23.50%	11.13%	1,534,814,473	1,092,630,092	442,184,381	58,840	41,888	16,952	15.32%	121,049,620	7.89%	12.00%	63,128,117
80 - 90	13.46%	17.52%	8.71%	1,160,702,329	814,770,738	345,931,591	88,995	62,471	26,524	13.35%	105,453,099	9.09%	15.00%	68,652,250
90 - 95	11.36%	13.33%	9.05%	979,433,815	619,829,781	359,604,035	150,193	95,049	55,144	13.60%	107,405,406	10.97%	20.00%	88,481,357
95 - 99	14.10%	13.73%	14.53%	1,215,561,351	638,273,012	577,288,339	233,003	122,346	110,656	19.03%	150,374,541	12.37%	30.00%	214,293,864
99 - 99.9	10.28%	6.30%	14.94%	886,460,425	292,984,391	593,476,033	755,198	249,601	505,597	15.76%	124,506,418	14.05%	50.00%	318,723,795
99.9 - 99.995	7.88%	2.44%	14.24%	679,146,827	113,403,293	565,743,534	5,481,303	915,263	4,566,040	10.43%	82,393,933	12.13%	60.00%	325,094,164
99.995 - 100	5.61%	0.72%	11.33%	483,693,611	33,409,598	450,284,013	74,172,698	5,123,243	69,049,455	4.70%	37,133,834	7.68%	70.00%	301,451,694
											790,005,881	9.16%		1,420,751,044
				Total	8,623,220,827	4,649,900,493	3,973,320,334				(total)	(overall)		

Table 6'

2003 # tax returns: 130,423,626			
Percentile range	% distribution		
	MTOTI	E	UI
0 - 20	99.86%	40.64%	59.21%
20 - 40	100.08%	60.44%	39.64%
40 - 60	100.00%	69.68%	30.32%
60 - 80	100.00%	71.19%	28.81%
80 - 90	100.00%	70.20%	29.80%
90 - 95	100.00%	63.28%	36.72%
95 - 99	100.00%	52.51%	47.49%
99 - 99.9	100.00%	33.05%	66.95%
99.9 - 99.995	100.00%	16.70%	83.30%
99.995 - 100	100.00%	6.91%	93.09%

Table 7

2004 # tax returns: 132,226,042														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI					
0 - 20	3.06%	2.47%	3.78%	275,885,906	121,499,816	154,386,091	10,432	4,594	5,838	0.13%	1,133,123	0.41%	2.00%	4,384,595
20 - 40	5.84%	6.61%	4.91%	525,761,108	325,155,686	200,605,422	19,881	12,295	7,586	1.54%	13,600,584	2.59%	5.00%	12,687,471
40 - 60	10.22%	13.28%	6.53%	920,824,758	653,673,452	267,151,307	34,820	24,718	10,102	5.63%	49,829,526	5.41%	8.00%	23,836,455
60 - 80	17.88%	23.38%	11.26%	1,610,860,143	1,150,666,224	460,193,919	60,913	43,511	17,402	14.49%	128,166,183	7.96%	12.00%	65,137,034
80 - 90	13.44%	17.30%	8.79%	1,211,129,250	851,599,817	359,529,433	91,595	64,405	27,191	12.54%	110,897,476	9.16%	15.00%	70,771,912
90 - 95	11.57%	13.40%	9.37%	1,042,881,595	659,678,304	383,203,291	157,742	99,780	57,962	13.36%	118,150,963	11.33%	20.00%	90,425,356
95 - 99	14.10%	13.63%	14.68%	1,270,734,522	670,716,425	600,018,096	240,258	126,812	113,446	19.05%	168,428,344	13.25%	30.00%	212,792,012
99 - 99.9	10.35%	6.39%	15.13%	932,945,529	314,340,324	618,605,205	783,965	264,144	519,821	16.39%	144,976,436	15.54%	50.00%	321,496,328
99.9 - 99.995	9.37%	2.83%	17.25%	844,263,067	139,246,691	705,016,376	6,721,051	1,108,522	5,612,529	12.57%	111,178,617	13.17%	60.00%	395,379,223
99.995 - 100	4.16%	0.72%	8.30%	374,717,403	35,229,605	339,487,798	56,678,306	5,328,694	51,349,612	4.29%	37,981,451	10.14%	70.00%	224,320,732
											884,342,703	9.82%		1,421,231,119
				Total	9,010,003,282	4,921,806,344	4,088,196,938				(total)	(overall)		

Table 7'

2004 # tax returns: 132,226,042			
Percentile range	% distribution		
	MTOTI	EI	UI
0 - 20	100.00%	44.04%	55.96%
20 - 40	100.00%	61.84%	38.16%
40 - 60	100.00%	70.99%	29.01%
60 - 80	100.00%	71.43%	28.57%
80 - 90	100.00%	70.31%	29.69%
90 - 95	100.00%	63.26%	36.74%
95 - 99	100.00%	52.78%	47.22%
99 - 99.9	100.00%	33.69%	66.31%
99.9 - 99.995	100.00%	16.49%	83.51%
99.995 - 100	100.00%	9.40%	90.60%

Table 8

2005 # tax returns: 134,372,678														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc	Amount Inc Tax Paid	Amount Inc Tax Paid	If inc tax rate on	then the additional
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI	Tax Paid	(\$1,000's)	as a % of MTOTI	MTOTI had been ...	revenue would be ...
0 - 20	2.83%	2.47%	3.21%	286,659,191	127,159,978	159,499,213	10,667	4,732	5,935	0.13%	1,312,903	0.46%	2.00%	4,420,281
20 - 40	5.39%	6.71%	4.02%	545,804,408	346,002,578	199,801,831	20,309	12,875	7,435	1.43%	14,158,936	2.59%	5.00%	13,131,285
40 - 60	9.48%	13.15%	5.67%	959,185,725	677,693,819	281,491,906	35,691	25,217	10,474	5.13%	50,819,551	5.30%	8.00%	25,915,307
60 - 80	16.77%	23.09%	10.21%	1,697,332,445	1,190,268,605	507,063,840	63,158	44,290	18,868	13.35%	132,193,516	7.79%	12.00%	71,486,377
80 - 90	13.30%	17.68%	8.76%	1,346,297,576	911,575,919	434,721,656	100,191	67,839	32,352	12.49%	123,712,512	9.19%	15.00%	78,232,124
90 - 95	10.90%	13.00%	8.71%	1,102,728,027	670,391,667	432,336,360	164,130	99,781	64,349	12.25%	121,276,056	11.00%	20.00%	99,269,550
95 - 99	14.23%	13.55%	14.94%	1,440,576,638	698,657,299	741,919,339	268,019	129,985	138,034	18.99%	188,002,489	13.05%	30.00%	244,170,502
99 - 99.9	11.40%	6.64%	16.33%	1,153,388,797	342,552,577	810,836,220	953,723	283,253	670,470	17.53%	173,550,708	15.05%	50.00%	403,143,690
99.9 - 99.995	11.79%	3.08%	20.84%	1,193,440,842	158,963,064	1,034,477,778	9,349,025	1,245,265	8,103,760	14.72%	145,799,381	12.22%	60.00%	570,265,124
99.995 - 100	3.90%	0.62%	7.30%	394,700,874	32,141,866	362,559,008	58,747,192	4,783,988	53,963,204	3.97%	39,325,713	9.96%	70.00%	236,964,899
											990,151,766	9.78%		1,746,999,139
				Total	10,120,114,523	5,155,407,373	4,964,707,150				(total)	(overall)		

Table 8'

2005 # tax returns: 134,372,678			
Percentile range	% distribution		
	MTOTI	EI	UI
0 - 20	100.00%	44.36%	55.64%
20 - 40	100.00%	63.39%	36.61%
40 - 60	100.00%	70.65%	29.35%
60 - 80	100.00%	70.12%	29.88%
80 - 90	100.00%	67.71%	32.29%
90 - 95	100.00%	60.79%	39.21%
95 - 99	100.00%	48.50%	51.51%
99 - 99.9	100.00%	29.70%	70.31%
99.9 - 99.995	100.01%	13.32%	86.69%
99.995 - 100	100.01%	8.16%	91.85%

Table 9

2006 # tax returns: 138,394,754														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI					
0 - 20	2.91%	2.34%	3.47%	324,428,185	127,915,731	196,512,454	11,721	4,621	7,100	0.12%	1,345,252	0.41%	2.00%	5,143,312
20 - 40	5.42%	6.63%	4.25%	603,708,468	362,748,546	240,959,921	21,811	13,106	8,706	1.35%	14,667,410	2.43%	5.00%	15,518,013
40 - 60	9.22%	13.18%	5.40%	1,026,886,005	720,943,573	305,942,432	37,100	26,047	11,053	5.07%	54,848,423	5.34%	8.00%	27,302,457
60 - 80	15.99%	22.60%	9.62%	1,781,072,841	1,235,897,827	545,175,014	64,348	44,651	19,696	12.75%	138,112,773	7.75%	12.00%	75,615,968
80 - 90	13.73%	18.30%	9.33%	1,529,453,931	1,000,743,151	528,710,780	110,514	72,311	38,203	13.24%	143,318,777	9.37%	15.00%	86,099,313
90 - 95	10.22%	12.61%	7.91%	1,138,106,404	689,802,972	448,303,431	164,472	99,686	64,786	11.42%	123,646,173	10.86%	20.00%	103,975,108
95 - 99	14.06%	13.76%	14.36%	1,566,557,824	752,354,721	814,203,103	282,987	135,907	147,080	18.94%	205,067,354	13.09%	30.00%	264,899,994
99 - 99.9	11.75%	6.85%	16.48%	1,308,601,050	374,620,135	933,980,914	1,050,619	300,766	749,853	22.37%	242,258,599	18.51%	50.00%	412,041,926
99.9 - 99.995	12.79%	3.17%	22.07%	1,424,185,869	173,155,123	1,251,030,746	10,832,369	1,317,019	9,515,350	10.97%	118,771,419	8.34%	60.00%	735,740,103
99.995 - 100	3.91%	0.57%	7.12%	434,993,380	31,188,339	403,805,041	62,862,698	4,507,156	58,355,542	3.77%	40,819,191	9.38%	70.00%	263,676,175
											1,082,855,370	9.72%		1,990,012,368
				Total	11,137,993,956	5,469,370,119	5,668,623,837				(total)	(overall)		

Table 9'

2006 # tax returns: 138,394,754			
Percentile range	% distribution		
	MTOTI	EI	UI
0 - 20	100.00%	39.43%	60.57%
20 - 40	100.00%	60.09%	39.91%
40 - 60	100.00%	70.21%	29.79%
60 - 80	100.00%	69.39%	30.61%
80 - 90	100.00%	65.43%	34.57%
90 - 95	100.00%	60.61%	39.39%
95 - 99	100.00%	48.03%	51.97%
99 - 99.9	100.00%	28.63%	71.37%
99.9 - 99.995	100.00%	12.16%	87.84%
99.995 - 100	100.00%	7.17%	92.83%

Table 10

2007 # tax returns: 142,978,806														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all E	% of all UI	MTOTI	E	UI	MTOTI	E	UI					
0 - 20	3.58%	2.42%	4.64%	439,970,891	141,258,345	298,712,545	15,386	4,940	10,446	0.12%	1,454,758	0.33%	2.00%	7,344,659
20 - 40	5.26%	6.63%	4.01%	645,976,679	387,627,869	258,348,810	22,590	13,555	9,035	1.30%	15,333,630	2.37%	5.00%	16,965,204
40 - 60	8.96%	13.28%	5.05%	1,100,786,446	775,980,505	324,805,940	38,495	27,136	11,359	5.04%	59,436,466	5.40%	8.00%	28,626,450
60 - 80	15.55%	22.36%	9.38%	1,909,728,958	1,306,129,997	603,598,961	66,784	45,676	21,108	12.51%	147,578,791	7.73%	12.00%	81,588,684
80 - 90	13.67%	18.38%	9.39%	1,678,119,882	1,073,943,437	604,176,445	117,368	75,112	42,256	13.44%	158,578,965	9.45%	15.00%	93,139,017
90 - 95	9.57%	12.10%	7.27%	1,175,305,041	707,098,888	468,206,153	164,403	98,910	65,493	10.64%	125,478,545	10.68%	20.00%	109,582,464
95 - 99	13.77%	13.72%	13.81%	1,690,303,076	801,632,281	888,670,794	295,551	140,166	155,385	18.94%	223,456,170	13.22%	30.00%	283,634,752
99 - 99.9	11.93%	7.09%	16.32%	1,464,516,017	414,170,593	1,050,345,424	1,138,099	321,859	816,240	22.76%	268,460,078	18.33%	50.00%	463,797,930
99.9 - 99.995	13.69%	3.41%	23.01%	1,680,623,165	199,355,741	1,481,267,424	12,373,002	1,467,687	10,905,315	11.43%	134,877,184	8.03%	60.00%	873,496,715
99.995 - 100	4.02%	0.60%	7.12%	493,684,767	35,072,164	458,612,603	69,057,055	4,905,925	64,151,131	3.81%	44,883,991	9.09%	70.00%	300,695,346
											1,179,538,578	9.61%		2,258,871,222
				Total	12,279,014,921	5,842,269,820	6,436,745,101				(total)	(overall)		

Table 10'

2007 # tax returns: 142,978,806			
Percentile range	% distribution		
	MTOTI	E	UI
0 - 20	100.00%	32.11%	67.89%
20 - 40	100.00%	60.01%	39.99%
40 - 60	100.00%	70.49%	29.51%
60 - 80	100.00%	68.39%	31.61%
80 - 90	100.00%	64.00%	36.00%
90 - 95	100.00%	60.16%	39.84%
95 - 99	100.00%	47.43%	52.57%
99 - 99.9	100.00%	28.28%	71.72%
99.9 - 99.995	100.00%	11.86%	88.14%
99.995 - 100	100.00%	7.10%	92.90%

Table 11

2008 # tax returns: 142,450,569														
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc	Amount Inc Tax Paid	Amount Inc Tax Paid	If inc tax rate on	then the additional
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI	Tax Paid	(\$1,000's)	as a % of MTOTI	MTOTI had been ...	revenue would be ...
0 - 20	4.54%	2.39%	6.96%	509,915,584	142,261,329	367,654,255	17,898	4,993	12,905	0.10%	1,158,234	0.23%	2.00%	9,040,077
20 - 40	5.78%	9.78%	5.11%	649,650,157	581,930,076	269,799,232	22,803	20,426	9,470	1.28%	14,117,662	2.17%	5.00%	18,364,846
40 - 60	9.77%	9.61%	6.12%	1,097,215,985	571,623,371	323,513,463	38,512	20,064	11,355	5.21%	57,666,255	5.26%	8.00%	30,111,024
60 - 80	16.84%	22.21%	10.79%	1,892,227,160	1,321,825,530	570,401,630	66,417	46,396	20,021	13.30%	147,174,791	7.78%	12.00%	79,892,468
80 - 90	14.64%	18.60%	10.19%	1,645,292,903	1,106,676,723	538,616,180	115,499	77,688	37,811	14.44%	159,805,338	9.71%	15.00%	86,988,598
90 - 95	10.01%	12.37%	7.35%	1,124,502,526	736,336,476	388,166,051	157,880	103,381	54,498	11.25%	124,517,679	11.07%	20.00%	100,382,826
95 - 99	13.77%	14.27%	13.20%	1,546,889,717	849,339,916	697,549,800	271,478	149,059	122,420	19.50%	215,848,243	13.95%	30.00%	248,218,672
99 - 99.9	10.14%	6.94%	13.75%	1,139,529,114	412,848,579	726,680,534	888,830	322,021	566,809	22.51%	249,125,865	21.86%	50.00%	320,638,692
99.9 - 99.995	10.46%	3.16%	18.68%	1,175,132,483	188,153,757	986,978,726	8,683,585	1,390,353	7,293,231	8.22%	91,009,079	7.74%	60.00%	614,070,411
99.995 - 100	4.04%	0.67%	7.85%	454,339,645	39,639,073	414,700,572	63,789,095	5,565,309	58,223,786	4.20%	46,509,436	10.24%	70.00%	271,528,315
											1,106,932,583	9.85%		1,779,235,928
											(total)	(overall)		13,852,241,747
														(9 yr total)

Table 11'

2008 # tax returns: 142,450,569			
Percentile range	% distribution		
	MTOTI	EI	UI
0 - 20	100.00%	27.90%	72.10%
20 - 40	131.11%	89.58%	41.53%
40 - 60	81.58%	52.10%	29.48%
60 - 80	100.00%	69.86%	30.14%
80 - 90	100.00%	67.26%	32.74%
90 - 95	100.00%	65.48%	34.52%
95 - 99	100.00%	54.91%	45.09%
99 - 99.9	100.00%	36.23%	63.77%
99.9 - 99.995	100.00%	16.01%	83.99%
99.995 - 100	100.00%	8.72%	91.28%

Table 12

9 year totals: 2000 - 2008		# tax returns: 1,210,551,655												
Percentile range	Percentage shares held			Amount in 1,000's dollars			Average amount in dollars			% Total Inc Tax Paid	Amount Inc Tax Paid (\$1,000's)	Amount Inc Tax Paid as a % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
	% of all MTOTI	% of all EI	% of all UI	MTOTI	EI	UI	MTOTI	EI	UI					
0 - 20	3.25%	2.42%	4.18%	2,809,063,822	1,101,882,049	1,707,181,773	11,602	4,551	7,051	0.14%	12,757,103	0.45%	2.00%	43,424,173
20 - 40	5.69%	6.62%	4.66%	4,915,336,762	3,014,925,504	1,900,411,258	20,302	12,453	7,849	1.60%	140,753,281	2.86%	5.00%	105,013,557
40 - 60	9.82%	13.13%	6.12%	8,483,509,302	5,984,763,584	2,498,745,718	35,040	24,719	10,321	5.54%	488,491,749	5.76%	8.00%	190,188,995
60 - 80	17.17%	23.05%	10.61%	14,833,933,615	10,502,818,280	4,331,115,335	61,269	43,380	17,889	13.96%	1,231,896,296	8.30%	12.00%	548,175,738
80 - 90	13.22%	17.25%	8.72%	11,419,198,029	7,861,361,718	3,557,836,311	94,331	64,940	29,390	12.56%	1,107,728,880	9.70%	15.00%	605,150,824
90 - 95	11.36%	13.37%	9.11%	9,811,417,190	6,091,994,088	3,719,423,102	162,098	100,648	61,450	13.09%	1,154,973,448	11.77%	20.00%	807,309,990
95 - 99	14.05%	13.75%	14.39%	12,138,724,968	6,266,590,120	5,872,134,848	250,686	129,416	121,270	18.86%	1,664,004,424	13.71%	30.00%	1,977,613,066
99 - 99.9	10.59%	6.64%	15.00%	9,145,328,264	3,025,343,028	6,119,985,237	839,409	277,683	561,726	16.56%	1,460,911,661	15.97%	50.00%	3,111,752,471
99.9 - 99.995	10.46%	3.07%	18.72%	9,036,683,420	1,399,039,800	7,637,643,621	7,857,821	1,216,531	6,641,290	13.41%	1,183,387,278	13.10%	60.00%	4,238,622,774
99.995 - 100	4.38%	0.71%	8.48%	3,782,996,623	321,758,367	3,461,238,256	62,500,375	5,315,897	57,184,479	4.28%	377,551,899	9.98%	70.00%	2,270,545,737
											8,822,456,019	10.21%		13,897,797,327
				Total	86,376,191,996	45,570,476,537	40,805,715,459				(total)	(overall)		(9 yr total)

Table 12'

9 year totals: 2000 - 2008			
Percentile range	% Distribution		
	MTOTI	EI	UI
0 - 20	100.00%	39.23%	60.77%
20 - 40	100.00%	61.34%	38.66%
40 - 60	100.00%	70.55%	29.45%
60 - 80	100.00%	70.80%	29.20%
80 - 90	100.00%	68.84%	31.16%
90 - 95	100.00%	62.09%	37.91%
95 - 99	100.00%	51.62%	48.38%
99 - 99.9	100.00%	33.08%	66.92%
99.9 - 99.995	100.00%	15.48%	84.52%
99.995 - 100	100.00%	8.51%	91.49%

Table 13

Percentile range	Average annual MTOTI, E, UI						Change from			% Change from		
	1993-1999			2000-2008			1993-1999 to 2000-2008			1993-1999 to 2000-2008		
	MTOTI	E	UI	MTOTI	E	UI	MTOTI	E	UI	MTOTI	E	UI
0 - 20	8,231	3,696	4,534	11,602	4,551	7,051	3,372	855	2,517	40.96%	23.12%	55.51%
20 - 40	14,882	9,587	5,295	20,302	12,453	7,849	5,420	2,866	2,555	36.42%	29.89%	48.25%
40 - 60	26,343	18,885	7,458	35,040	24,719	10,321	8,697	5,834	2,862	33.01%	30.90%	38.38%
60 - 80	45,804	34,523	11,281	61,269	43,380	17,889	15,465	8,857	6,608	33.76%	25.66%	58.58%
80 - 90	67,504	50,412	17,092	94,331	64,940	29,390	26,827	14,528	12,298	39.74%	28.82%	71.96%
90 - 95	100,354	70,007	30,347	162,098	100,648	61,450	61,744	30,641	31,103	61.53%	43.77%	102.49%
95 - 99	175,692	100,033	75,660	250,686	129,416	121,270	74,994	29,383	45,610	42.68%	29.37%	60.28%
99 - 100	904,414	272,209	632,205	1,814,518	392,064	1,422,454	910,104	119,856	790,249	100.63%	44.03%	125.00%

Table 14

The 400 Individual Income Tax Returns Reporting the Highest Adjusted Gross Incomes, 2000-2008 (9-year period)

Year	Amount of AGI	Ratio of MTOTI to AGI	Amount			Avg amnt			Ratio of E to MTOTI	Inc tax paid	Inc tax as % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
			MTOTI	E	UI	MTOTI	E	UI					
2000	69,566,247	2.289001205	159,237,223	11,619,416	147,617,807	398,093,058	29,048,540	369,044,518	7.30%	15,507,223	9.74%	95.00%	135,768,139
2001	52,439,444	2.185633932	114,613,428	8,010,118	106,603,310	286,533,570	20,025,295	266,508,275	6.99%	11,981,382	10.45%	95.00%	96,901,375
2002	41,623,784	2.021316599	84,134,845	4,902,371	79,232,474	210,337,114	12,255,928	198,081,186	5.83%	9,522,648	11.32%	95.00%	70,405,455
2003	52,496,648	2.99901979	157,438,486	5,986,367	151,452,119	393,596,216	14,965,918	378,630,298	3.80%	10,250,277	6.51%	95.00%	139,316,285
2004	69,110,866	2.134704756	147,531,294	8,653,750	138,877,544	368,828,236	21,634,375	347,193,861	5.87%	12,550,332	8.51%	95.00%	127,604,398
2005	85,565,478	2.147157587	183,722,565	7,380,281	176,342,284	459,306,413	18,450,703	440,855,711	4.02%	15,599,966	8.49%	95.00%	158,936,471
2006	105,322,274	2.216138342	233,408,730	7,806,073	225,602,657	583,521,824	19,515,183	564,006,642	3.34%	18,086,563	7.75%	95.00%	203,651,730
2007	137,903,411	2.262397052	311,992,271	9,000,235	302,992,036	779,980,676	22,500,588	757,480,089	2.88%	22,924,540	7.35%	95.00%	273,468,117
2008	108,204,064	2.149860391	232,623,631	8,852,430	223,771,201	581,559,078	22,131,075	559,428,003	3.81%	19,593,085	8.42%	95.00%	201,399,365
9 year totals and averages			1,624,702,474	72,211,041	1,552,491,433	451,306,243	20,058,623	431,247,620	4.44%	136,016,016	8.37%		1,407,451,334

Table 15

No AGI bracket (ZERO INCOME TAX PAID)			
Year	# ret	MOTOTI	Avg MOTOTI
1993	920,431	76,962,414	83,616
1994	953,210	80,564,352	84,519
1995	944,141	82,463,345	87,342
1996	909,440	83,313,314	91,609
1997	909,440	42,201,815	46,404
1998	994,831	41,133,139	41,347
1999	1,066,171	42,846,104	40,187
2000	1,146,357	60,348,782	52,644
2991	1,438,187	68,272,253	47,471
2002	1,752,457	74,152,147	42,313
2003	1,813,840	95,466,236	52,632
2004	1,854,886	86,106,977	46,422
2005	1,761,041	87,094,719	49,456
2006	2,675,594	97,930,131	36,601
2007	1,907,835	186,663,717	97,841
2008	2,489,989	245,370,704	98,543
Totals	23,537,850	1,450,890,149	

Table 16

	% of all MTOTI:
	change from
Percentile range	1993-1999 to 2000-200
0 - 20	-0.26%
20 - 40	-0.66%
40 - 60	-1.41%
60 - 80	-2.36%
80 - 90	-1.18%
90 - 95	0.66%
95 - 99	-0.93%
99 - 100	6.14%

Table 17

Percentile range	Distribution of EI and UI			
	1993-1999		2000-2008	
	EI	UI	EI	UI
0 - 20	44.91%	55.09%	39.23%	60.77%
20 - 40	64.42%	35.58%	61.34%	38.66%
40 - 60	71.69%	28.31%	70.55%	29.45%
60 - 80	75.37%	24.63%	70.80%	29.20%
80 - 90	74.68%	25.32%	68.84%	31.16%
90 - 95	69.76%	30.24%	62.09%	37.91%
95 - 99	56.94%	43.06%	51.62%	48.38%
99 - 100	30.10%	69.90%	21.61%	78.39%
	61.00%	39.00%	52.76%	47.24%
	(overall)			

Table 18

9 year totals: 2000 - 2008		
Percentile range	Distribution of EI and UI	
	EI	UI
0 - 20	39.23%	60.77%
20 - 40	61.34%	38.66%
40 - 60	70.55%	29.45%
60 - 80	70.80%	29.20%
80 - 90	68.84%	31.16%
90 - 95	62.09%	37.91%
95 - 99	51.62%	48.38%
99 - 99.9	33.08%	66.92%
99.9 - 99.995	15.48%	84.52%
99.995 - 100	8.51%	91.49%

Table 19

2009 preliminary data		Average annual							
AGI bracket	# ret	MTOTI	EI	UI	MTOTI	EI	UI	Inc tax	% Inc tax
All returns, total.....	140,532,114	8,255,059,241	5,797,103,467	2,457,955,774	58,741	41,251	17,490	978,255,840	11.85%
No AGI and uder \$15K	37,430,398	367,455,906	222,268,243	145,187,663	9,817	5,938	3,879	2,521,737	0.69%
\$15K under \$30K	30,159,234	697,328,488	521,828,610	175,499,878	23,122	17,302	5,819	24,269,840	3.48%
\$30K under \$50K	25,183,542	1,026,078,862	801,778,149	224,300,713	40,744	31,837	8,907	65,738,427	6.41%
\$50K under \$100K	30,268,566	2,227,531,297	1,696,010,204	531,521,093	73,592	56,032	17,560	202,167,813	9.08%
\$100 under \$200K	13,550,244	1,877,242,845	1,431,826,766	445,416,079	138,539	105,668	32,871	233,666,732	12.45%
\$100K under \$250K	1,442,109	336,747,721	240,297,318	96,450,403	233,511	166,629	66,881	54,852,010	16.29%
\$250K or more	2,498,021	1,722,674,122	883,094,177	839,579,945	689,616	353,518	336,098	395,039,280	22.93%

Table 20

7 year totals: 1993 - 1999			# tax returns: 843,382,283			Amounts in \$1,000's except for averages				Share		Amount	*If inc tax rate	then the	Avg annuala amount		
Percentile range	Percent of shares held			Amount			Avg annuala amount			Inc Tax	Amount	as a %	on MTOTI	additional revenue	if the rate in * had been applied		
	MTOTI	E	UI	MTOTI	E	UI	MTOTI	E	UI	Paid	Inc Tax Paid	of MTOTI	had been *	would be	MTOTI	E	UI
0 - 20	3.51%	2.58%	4.96%	1,388,333,426	623,492,551	764,840,875	8,231	3,696	4,534	0.26%	12,612,868	0.91%	1.00%	1,270,466	8,148	3,659	4,489
20 - 40	6.35%	6.70%	5.79%	2,510,174,879	1,617,085,110	893,089,770	14,882	9,587	5,295	2.05%	97,871,385	3.90%	4.00%	2,535,610	14,286	9,203	5,083
40 - 60	11.24%	13.20%	8.16%	4,443,429,432	3,185,406,306	1,258,023,126	26,343	18,885	7,458	6.53%	311,718,143	7.02%	7.50%	21,539,065	24,367	17,468	6,899
60 - 80	19.54%	24.14%	12.34%	7,726,029,110	5,823,220,972	1,902,808,139	45,804	34,523	11,281	15.64%	746,434,791	9.66%	10.00%	26,168,120	41,223	31,071	10,153
80 - 90	14.40%	17.62%	9.35%	5,693,142,730	4,251,653,112	1,441,489,618	67,504	50,412	17,092	13.26%	632,968,914	11.12%	15.00%	221,002,495	57,378	42,850	14,528
90 - 95	10.70%	12.24%	8.30%	4,231,839,466	2,952,134,573	1,279,704,893	100,354	70,007	30,347	11.77%	561,949,342	13.28%	20.00%	284,418,551	80,283	56,006	24,278
95 - 99	14.99%	13.99%	16.55%	5,927,024,834	3,374,628,451	2,552,396,383	175,692	100,033	75,660	19.47%	929,450,863	15.68%	40.00%	1,441,359,071	105,415	60,020	45,396
99 - 100	19.29%	9.52%	34.57%	7,627,665,647	2,295,759,313	5,331,906,334	904,414	272,209	632,205	31.01%	1,480,214,462	19.41%	60.00%	3,096,384,927	361,766	108,883	252,882
				39,547,639,525	24,123,380,388	15,424,259,137								5,094,678,304			
												(overall)		(7 yr total)			

Table 21

9 year totals: 2000 - 2008			# tax returns: 1,210,551,655			Amounts in \$1,000's except for averages				Share		Amount	*If inc tax rate	then the	Avg annuala amount		
Percentile range	Percent of shares held			Amount			Avg annuala amount			Inc Tax	Amount	as a %	on MTOTI	additional revenue	if the rate in * had been applied		
	MTOTI	E	UI	MTOTI	E	UI	MTOTI	E	UI	Paid	Inc Tax Paid	of MTOTI	had been *	would be	MTOTI	E	UI
0 - 20	3.25%	2.42%	4.18%	2,809,063,822	1,101,882,049	1,707,181,773	11,602	4,551	7,051	0.14%	12,757,103	0.45%	2.00%	43,424,173	11,370	4,460	6,910
20 - 40	5.69%	6.62%	4.66%	4,915,336,762	3,014,925,504	1,900,411,258	20,302	12,453	7,849	1.60%	140,753,281	2.86%	5.00%	105,013,557	19,287	11,830	7,457
40 - 60	9.82%	13.13%	6.12%	8,483,509,302	5,984,763,584	2,498,745,718	35,040	24,719	10,321	5.54%	488,491,749	5.76%	8.00%	190,188,995	32,237	22,742	9,495
60 - 80	17.17%	23.05%	10.61%	14,833,933,615	10,502,818,280	4,331,115,335	61,269	43,380	17,889	13.96%	1,231,896,296	8.30%	12.00%	548,175,738	53,917	38,175	15,742
80 - 90	13.22%	17.25%	8.72%	11,419,198,029	7,861,361,718	3,557,836,311	94,331	64,940	29,390	12.56%	1,107,728,880	9.70%	15.00%	605,150,824	80,181	55,199	24,982
90 - 95	11.36%	13.37%	9.11%	9,811,417,190	6,091,994,088	3,719,423,102	162,098	100,648	61,450	13.09%	1,154,973,448	11.77%	20.00%	807,309,990	129,679	80,519	49,160
95 - 99	14.05%	13.75%	14.39%	12,138,724,968	6,266,590,120	5,872,134,848	250,686	129,416	121,270	18.86%	1,664,004,424	13.71%	30.00%	1,977,613,066	175,480	90,591	84,889
99 - 99.9	10.59%	6.64%	15.00%	9,145,328,264	3,025,343,028	6,119,985,237	839,409	277,683	561,726	16.56%	1,460,911,661	15.97%	50.00%	3,111,752,471	419,704	138,841	280,863
99.9 - 99.995	10.46%	3.07%	18.72%	9,036,683,420	1,399,039,800	7,637,643,621	7,857,821	1,216,531	6,641,290	13.41%	1,183,387,278	13.10%	60.00%	4,238,622,774	3,143,128	486,612	2,656,516
99.995 - 100	4.38%	0.71%	8.48%	3,782,996,623	321,758,367	3,461,238,256	62,500,375	5,315,897	57,184,479	4.28%	377,551,899	9.98%	70.00%	2,270,545,737	18,750,113	1,594,769	17,155,344
											8,822,456,019	10.21%		13,897,797,327			
				Total	86,376,191,996	45,570,476,537	40,805,715,459				(total)	(overall)		(9 yr total)			

Table 24

Comparison of MTOTI : 1993-2000 period to 2001-2008 period								
Amounts in \$1,000's				MTOTI				
Percentile range	# ret			1993-2000	2001-2008	Change	Distribution of	
	1993-2000	2001-2008	Change				total change	rev cum %
0 - 20	194,551,156	216,235,631	21,684,475	1,611,758,519	2,591,901,010	980,142,491	3.31%	100.00%
20 - 40	194,551,156	216,235,631	21,684,475	2,964,641,783	4,446,893,946	1,482,252,162	5.00%	96.69%
40 - 60	194,551,156	216,235,631	21,684,475	5,289,041,343	7,637,448,167	2,348,406,824	7.93%	91.69%
60 - 80	194,551,156	216,235,631	21,684,475	9,178,049,587	13,371,057,241	4,193,007,654	14.16%	83.76%
80 - 90	97,275,578	108,117,815	10,842,237	6,791,608,043	10,450,206,391	3,658,598,349	12.35%	69.60%
90 - 95	48,637,789	54,058,908	5,421,119	5,160,440,552	8,741,811,785	3,581,371,234	12.09%	57.25%
95 - 99	38,910,231	43,247,126	4,336,895	7,160,476,226	10,905,826,782	3,745,350,556	12.65%	45.15%
99 - 100	9,727,558	10,811,782	1,084,224	9,997,751,828	19,624,918,319	9,627,166,491	32.51%	32.51%
				48,153,767,880	77,770,063,641	29,616,295,761		
				total	total	total change		

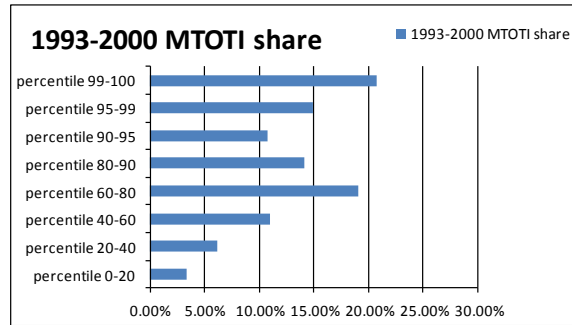
Table 25

Amounts in \$1,000's except for averages										
Percentile range	UI			Distribution of total change	rev cum %	EI			Distribution of total change	rev cum %
	1993-2000	2001-2008	Change			1993-2000	2001-2008	Change		
0 - 20	881,412,658	1,594,078,096	712,665,438	4.17%	100.00%	730,345,861	997,822,914	267,477,053	2.13%	100.00%
20 - 40	1,057,533,700	1,730,653,180	673,119,480	3.94%	95.83%	1,907,108,083	2,716,240,766	809,132,683	6.46%	97.87%
40 - 60	1,498,075,112	2,246,711,237	748,636,125	4.38%	91.89%	3,790,966,231	5,390,736,930	1,599,770,699	12.76%	91.41%
60 - 80	2,316,987,800	3,902,111,879	1,585,124,079	9.28%	87.50%	6,861,061,786	9,468,945,361	2,607,883,575	20.81%	78.65%
80 - 90	1,791,862,827	3,272,445,459	1,480,582,632	8.67%	78.22%	4,999,745,215	7,177,760,933	2,178,015,717	17.38%	57.84%
90 - 95	1,656,916,560	3,273,160,216	1,616,243,656	9.46%	69.56%	3,503,523,992	5,468,651,570	1,965,127,578	15.68%	40.47%
95 - 99	3,181,274,470	5,243,173,695	2,061,899,225	12.07%	60.10%	3,979,201,756	5,662,653,086	1,683,451,331	13.43%	24.79%
99 - 100	7,190,156,928	15,393,420,778	8,203,263,851	48.02%	48.02%	2,807,594,900	4,231,497,541	1,423,902,641	11.36%	11.36%
	19,574,220,056	36,655,754,540	17,081,534,484			28,579,547,824	41,114,309,101	12,534,761,277		
	total	total	total change			total	total	total change		

Table 26

percentile	1993-2000 MTOTI share
percentile 0-20	3.35%
percentile 20-40	6.16%
percentile 40-60	10.98%
percentile 60-80	19.06%
percentile 80-90	14.10%
percentile 90-95	10.72%
percentile 95-99	14.87%
percentile 99-100	20.76%

Graph 26'



Graph 26''

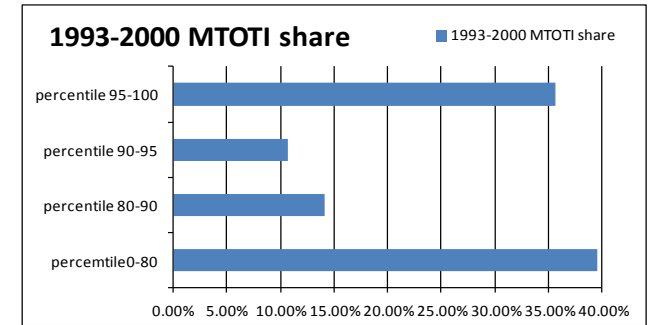
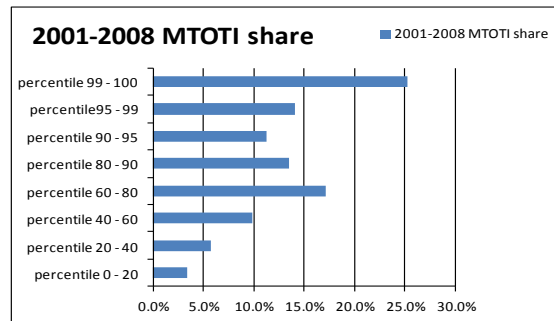


Table 27

percentile	2001-2008 MTOTI share
percentile 0-20	3.3%
percentile 20-40	5.7%
percentile 40-60	9.8%
percentile 60-80	17.2%
percentile 80-90	13.4%
percentile 90-95	11.2%
percentile 95-99	14.0%
percentile 99-100	25.2%

Graph 27'



Graph 27''

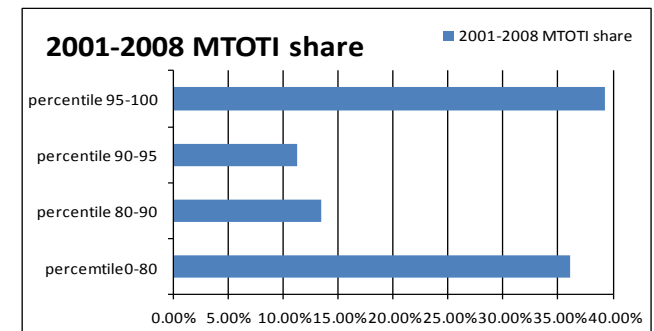


Table 28

		Avg annual amount per return (dollars)											
Percentile	range	MTOTI				UI				E			
		1993-2000	2001-2008	Change	% Change	1993-2000	2001-2008	Change	% Change	1993-2000	2001-2008	Change	% Change
0 - 20		8,284	11,986	3,702	144.69%	4,530	7,372	2,841	162.72%	3,754	4,615	861	122.92%
20 - 40		15,238	20,565	5,327	134.96%	5,436	8,004	2,568	147.24%	9,803	12,561	2,759	128.14%
40 - 60		27,186	35,320	8,134	129.92%	7,700	10,390	2,690	134.93%	19,486	24,930	5,444	127.94%
60 - 80		47,176	61,836	14,660	131.08%	11,909	18,046	6,136	151.52%	35,266	43,790	8,524	124.17%
80 - 90		69,818	96,656	26,838	138.44%	18,420	30,267	11,847	164.31%	51,398	66,388	14,991	129.17%
90 - 95		106,099	161,709	55,610	152.41%	34,066	60,548	26,482	177.74%	72,033	101,161	29,128	140.44%
95 - 99		184,026	252,175	68,149	137.03%	81,759	121,238	39,478	148.29%	102,266	130,937	28,671	128.04%
99 - 100		1,027,776	1,815,142	787,366	176.61%	739,153	1,423,764	684,610	192.62%	288,623	391,378	102,756	135.60%

Table 29

Percentile range	inc tax as a % of MTOTI		
	1993-2000	2001-2008	Change
0 - 20	0.93%	0.30%	-0.63%
20 - 40	3.94%	2.00%	-1.94%
40 - 60	7.09%	4.13%	-2.95%
60 - 80	9.68%	6.04%	-3.65%
80 - 90	11.19%	7.10%	-4.09%
90 - 95	13.33%	8.58%	-4.75%
95 - 99	15.60%	10.07%	-5.53%
99 - 100	18.32%	10.10%	-8.22%

Table 30

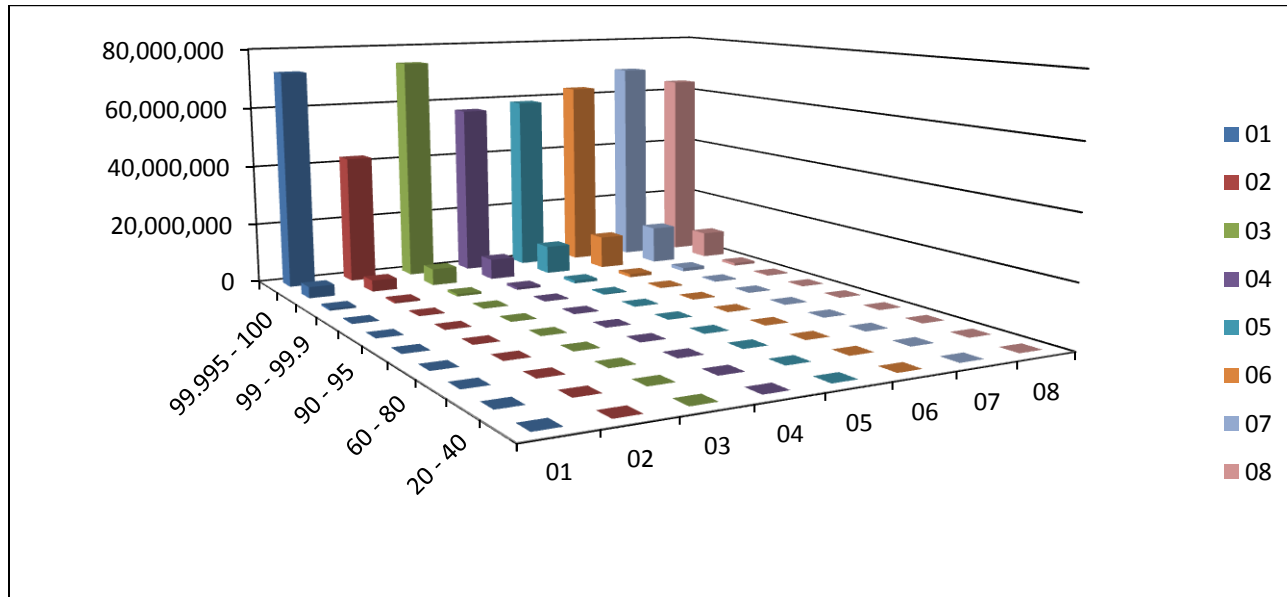
The 400 Individual Income Tax Returns Reporting the Highest Adjusted Gross Incomes, 2000-2008 (9-year period)

Year	Amount of AGI	Ratio of MTOTI to AGI	Amount			Avg amnt			Ratio of EI to MTOTII	Inc tax paid	Inc tax as % of MTOTI	If inc tax rate on MTOTI had been ...	then the additional revenue would be ...
			MTOTI	EI	UI	MTOTI	EI	UI					
2000	69,566,247	2.289001205	159,237,223	11,619,416	147,617,807	398,093,058	29,048,540	369,044,518	7.30%	15,507,223	9.74%	95.00%	135,768,139
2001	52,439,444	2.185633932	114,613,428	8,010,118	106,603,310	286,533,570	20,025,295	266,508,275	6.99%	11,981,382	10.45%	95.00%	96,901,375
2002	41,623,784	2.021316599	84,134,845	4,902,371	79,232,474	210,337,114	12,255,928	198,081,186	5.83%	9,522,648	11.32%	95.00%	70,405,455
2003	52,496,648	2.99901979	157,438,486	5,986,367	151,452,119	393,596,216	14,965,918	378,630,298	3.80%	10,250,277	6.51%	95.00%	139,316,285
2004	69,110,866	2.134704756	147,531,294	8,653,750	138,877,544	368,828,236	21,634,375	347,193,861	5.87%	12,550,332	8.51%	95.00%	127,604,398
2005	85,565,478	2.147157587	183,722,565	7,380,281	176,342,284	459,306,413	18,450,703	440,855,711	4.02%	15,599,966	8.49%	95.00%	158,936,471
2006	105,322,274	2.216138342	233,408,730	7,806,073	225,602,657	583,521,824	19,515,183	564,006,642	3.34%	18,086,563	7.75%	95.00%	203,651,730
2007	137,903,411	2.262397052	311,992,271	9,000,235	302,992,036	779,980,676	22,500,588	757,480,089	2.88%	22,924,540	7.35%	95.00%	273,468,117
2008	108,204,064	2.149860391	232,623,631	8,852,430	223,771,201	581,559,078	22,131,075	559,428,003	3.81%	19,593,085	8.42%	95.00%	201,399,365
9 year totals and averages			1,624,702,474	72,211,041	1,552,491,433	451,306,243	20,058,623	431,247,620	4.44%	136,016,016	8.37%		1,407,451,334

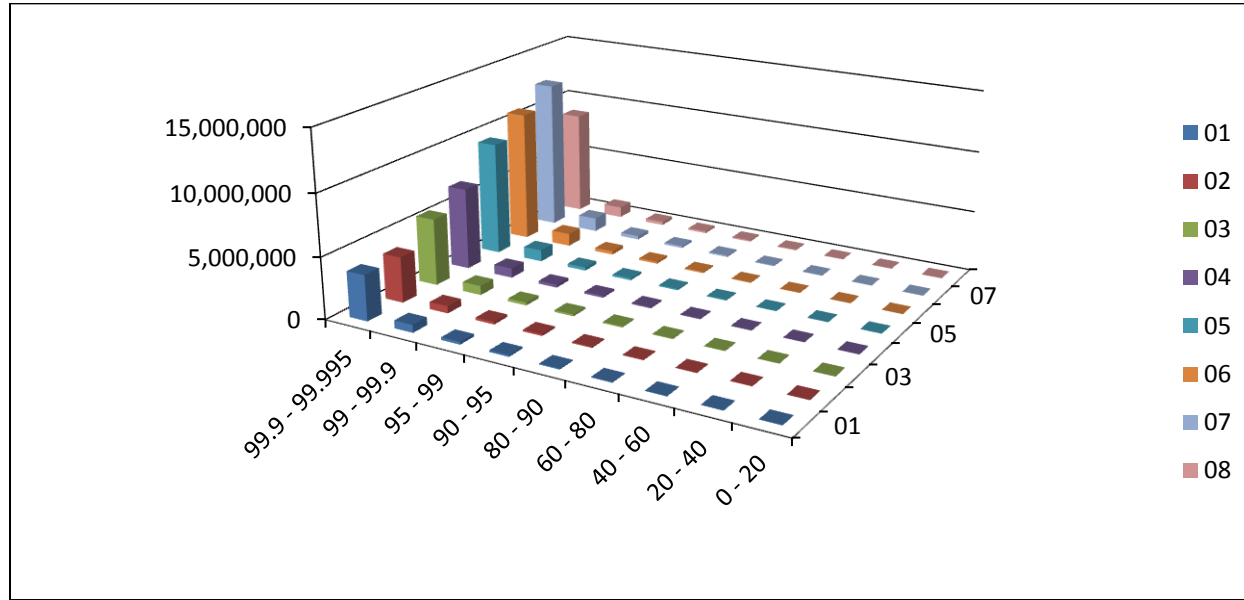
Table 31

Average MTOTI (dollars) by percentiles from 0 to 100: 2001-2008								
	01	02	03	04	05	06	07	08
99.995 - 100	72,404,919	42,316,595	74,172,697	56,678,305	58,650,923	62,862,698	69,057,056	63,789,096
99.9 - 99.995	3,728,432	3,723,202	5,481,303	6,721,051	9,349,647	10,832,369	12,373,002	8,683,585
99 - 99.9	641,893	588,525	755,198	783,965	953,786	1,050,619	1,138,099	888,830
95 - 99	211,354	204,032	233,003	240,258	268,037	282,987	295,551	271,478
90 - 95	138,303	136,710	150,193	157,742	164,141	164,472	164,403	157,880
80 - 90	83,361	84,516	88,995	91,595	100,198	110,514	117,368	115,499
60 - 80	56,391	56,688	58,840	60,913	63,162	64,348	66,784	66,417
40 - 60	32,921	33,197	34,328	34,820	35,694	37,100	38,495	38,512
20 - 40	18,426	18,797	19,451	19,881	20,311	21,811	22,590	22,803
0 - 20	8,998	9,598	10,758	10,432	10,667	11,721	15,386	17,898

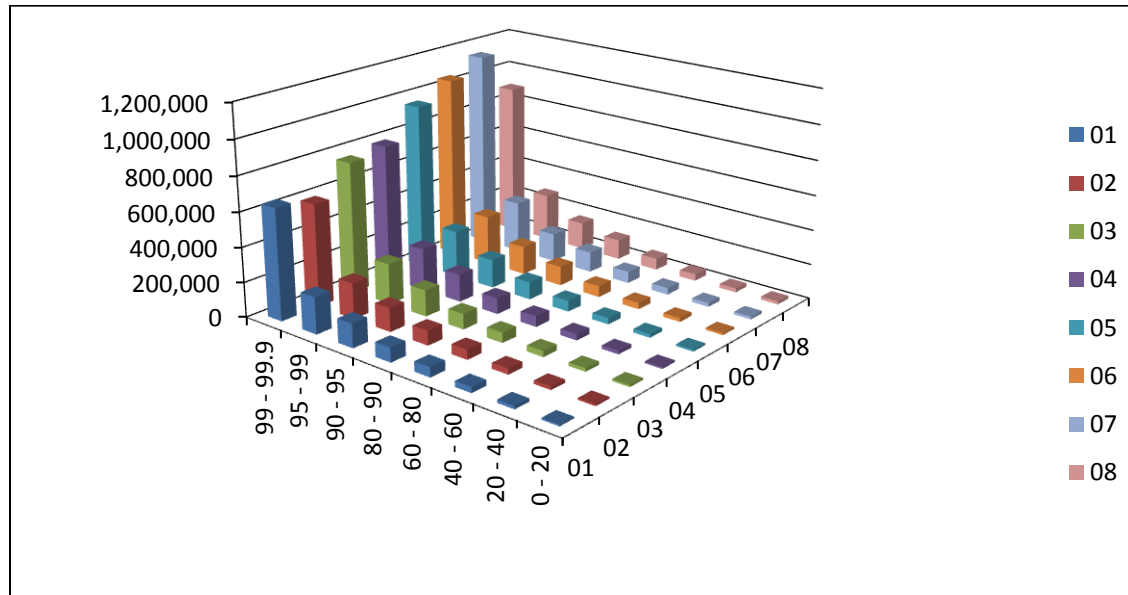
Graph 31,



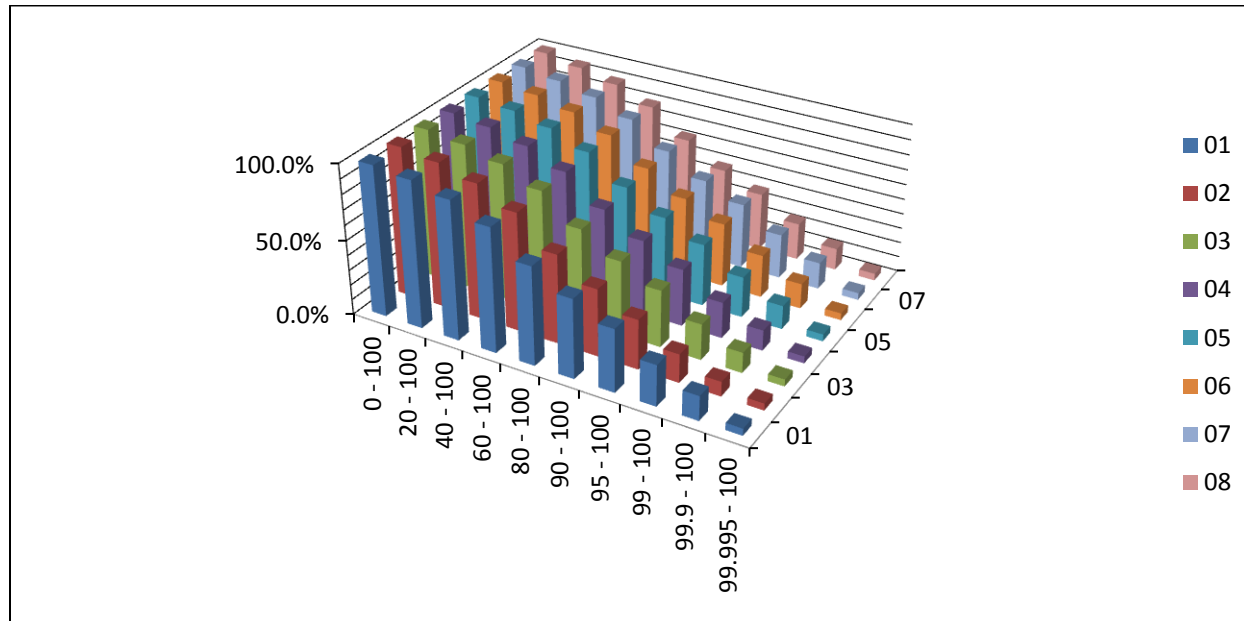
Graph 31₂



Graph 31₃



Graph 32



Graphs of cumulative percentage share of total MTOTI by percentiles from 0 to 100: 2001-2008