

# Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

## Data Release

This data release looks at numbers of returns, adjusted gross income (AGI), and other selected items in constant 1990 dollars--that is adjusted for inflation--by AGI classes for each of the years from 1990 through 2001. The purpose of this data release is to make individual income tax data available by inflation-adjusted income classes for the first time. The data are presented by eleven income classes, including income classes of \$10 million or more (which had previously been published only for Tax Years 2000 and 2001). For Tax Year 2001, 130.3 million returns were filed, a 14.5-percent increase from the 113.7 million returns filed for 1990 (Figure A). This growth in the number of returns has not been uniform among the various income classes. For example, while the number of returns with real AGI between \$1 under \$20,000 increased 9.0 percent and the number with AGI between \$20,000 and \$50,000 increased 11.3 percent, the number of returns for all groups above \$100,000 increased by at least 69 percent. There are five other figures to summarize changes over this time period by income class for some of the major individual income items: salaries and wages and business income (Figure B);

taxable interest and dividends (Figure C); sale of capital assets net gain and partnership and S corporation income (Figure D); and taxable pensions and annuities and taxable Social Security benefits (Figure E). Figure F shows itemized deductions total and income tax. The conversion to 1990 dollars was performed using the Consumer Price Index for Urban Consumers (CPI-U) as published by the Bureau of Labor Statistics of the U.S. Department of Labor. The CPI-U levels used are: 100.0, 1990; 104.2, 1991; 107.3, 1992; 110.6, 1993; 113.4, 1994; 116.6, 1995; 120.0, 1996; 122.8, 1997; 125.4, 1998; 127.5, 1999; 131.8, 2000; and 135.5, 2001.

The figures in this article were derived from two sets of tables (1a-11 and 2a-21). These tables contain sources of income, adjustments, tax items, tax liability, tax credits, and tax payments for individual income tax returns in constant 1990 dollars by size of real adjusted gross income for Tax Years 1990-2001. They can be found on the "Tax Stats" portion of the Internal Revenue Service's website at <http://www.irs.gov/taxstats/article/0,,id=117514,00.html>. Select Spring 2004, and click on the Excel tables associated with this data release.

Source: IRS, Statistics of Income Spring Bulletin, Publication 1136, July 2004.

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# Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

**Figure A**

## **Individual Income Tax Returns: Number of Returns and Adjusted Gross Income in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Number of returns by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1990.....	113,717,138	N/A	904,876	N/A	56,897,105	N/A	38,530,395	N/A	14,220,244	N/A	2,329,562	N/A
1991.....	114,730,123	0.89	926,020	2.34	58,492,024	2.80	38,377,984	-0.40	13,831,886	-2.73	2,312,144	-0.75
1992.....	113,604,503	-0.98	951,744	2.78	57,642,741	-1.45	38,048,199	-0.86	13,768,413	-0.46	2,345,844	1.46
1993.....	114,601,819	0.88	920,431	-3.29	58,709,119	1.85	37,996,716	-0.14	13,730,987	-0.27	2,421,072	3.21
1994.....	115,943,131	1.17	953,210	3.56	59,211,612	0.86	38,170,016	0.46	14,250,003	3.78	2,483,977	2.60
1995.....	118,218,327	1.96	944,141	-0.95	60,426,233	2.05	38,372,730	0.53	14,752,978	3.53	2,745,850	10.54
1996.....	120,351,208	1.80	909,440	-3.68	61,278,616	1.41	38,996,386	1.63	15,128,371	2.54	2,935,916	6.92
1997.....	122,421,991	1.72	918,707	1.02	61,051,984	-0.37	40,061,971	2.73	15,798,657	4.43	3,326,273	13.30
1998.....	124,770,662	1.92	994,831	8.29	61,150,376	0.16	40,627,946	1.41	16,888,867	6.90	3,714,779	11.68
1999.....	127,075,145	1.85	1,066,171	7.17	61,337,712	0.31	41,144,573	1.27	17,864,601	5.78	4,070,110	9.57
2000.....	129,373,500	1.81	1,146,357	7.52	61,828,485	0.80	42,030,308	2.15	18,282,307	2.34	4,379,686	7.61
2001.....	130,255,237	0.68	1,438,187	25.46	61,993,832	0.27	42,901,156	2.07	18,303,359	0.12	4,135,714	-5.57
Tax year	Number of returns by size of adjusted gross income--continued											
	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1990.....	644,027	N/A	130,252	N/A	40,641	N/A	15,331	N/A	3,184	N/A	1,522	N/A
1991.....	631,874	-1.89	109,849	-15.66	32,647	-19.67	12,138	-20.83	2,452	-22.99	1,106	-27.33
1992.....	663,399	4.99	123,910	12.80	39,617	21.35	15,545	28.07	3,418	39.40	1,672	51.18
1993.....	650,756	-1.91	116,454	-6.02	37,765	-4.67	14,033	-9.73	3,015	-11.79	1,472	-11.96
1994.....	697,741	7.22	119,350	2.49	37,835	0.19	14,635	4.29	3,161	4.84	1,589	7.95
1995.....	770,079	10.37	138,019	15.64	44,514	17.65	18,126	23.85	3,817	20.75	1,841	15.86
1996.....	858,384	11.47	160,102	16.00	53,371	19.90	22,609	24.73	5,218	36.70	2,794	51.77
1997.....	970,356	13.04	187,274	16.97	67,227	25.96	28,751	27.17	6,973	33.63	3,819	36.69
1998.....	1,054,652	8.69	213,114	13.80	77,409	15.15	35,054	21.92	8,727	25.15	4,908	28.52
1999.....	1,206,336	14.38	239,347	12.31	88,855	14.79	41,124	17.32	10,240	17.34	6,074	23.76
2000.....	1,279,517	6.07	259,991	8.63	100,557	13.17	46,490	13.05	12,115	18.31	7,688	26.57
2001.....	1,137,970	-11.06	220,470	-15.20	78,321	-22.11	34,037	-26.79	7,862	-35.11	4,329	-43.69

Footnotes at end of figure.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure A--Continued

### **Individual Income Tax Returns: Number of Returns and Adjusted Gross Income in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Adjusted gross income by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1990.....	3,405,427,348	N/A	-45,809,664	N/A	528,462,559	N/A	1,250,644,723	N/A	936,739,258	N/A	305,567,590	N/A
1991.....	3,324,879,433	-2.37	-49,536,613	-8.14	541,927,967	2.55	1,241,653,399	-0.72	912,160,862	-2.62	302,955,311	-0.85
1992.....	3,382,226,981	1.72	-47,924,015	3.26	537,707,719	-0.78	1,235,417,838	-0.50	911,416,915	-0.08	308,754,740	1.91
1993.....	3,366,491,754	-0.47	-47,231,216	1.45	545,848,741	1.51	1,228,697,225	-0.54	905,907,100	-0.60	319,830,583	3.59
1994.....	3,445,783,027	2.36	-47,291,454	-0.13	553,762,009	1.45	1,235,065,676	0.52	943,707,659	4.17	329,521,264	3.03
1995.....	3,592,927,629	4.27	-47,387,349	-0.20	564,266,004	1.90	1,241,240,004	0.50	979,329,330	3.77	361,179,900	9.61
1996.....	3,779,978,743	5.21	-45,460,667	4.07	569,050,965	0.85	1,263,655,133	1.81	1,007,891,588	2.92	388,972,965	7.70
1997.....	4,047,190,542	7.07	-43,572,521	4.15	572,324,738	0.58	1,300,446,110	2.91	1,056,470,614	4.82	440,776,110	13.32
1998.....	4,318,957,613	6.71	-42,454,803	2.57	581,446,885	1.59	1,319,384,606	1.46	1,130,948,193	7.05	491,633,841	11.54
1999.....	4,592,523,850	6.33	-42,243,645	0.50	580,323,738	-0.19	1,337,795,223	1.40	1,200,891,613	6.18	540,470,075	9.93
2000.....	4,829,572,571	5.16	-44,461,279	-5.25	586,114,077	1.00	1,366,904,046	2.18	1,232,768,269	2.65	581,764,863	7.64
2001.....	4,553,951,249	-5.71	-51,979,045	-16.91	586,390,624	0.05	1,391,591,153	1.81	1,234,404,082	0.13	545,414,774	-6.25
Tax year	Adjusted gross income by size of adjusted gross income--continued											
	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	188,004,834	N/A	87,142,014	N/A	54,869,538	N/A	45,034,350	N/A	21,463,938	N/A	33,308,207	N/A
1991.....	183,294,823	-2.51	74,030,146	-15.05	44,049,052	-19.72	35,552,312	-21.06	16,467,549	-23.28	22,324,625	-32.98
1992.....	194,753,366	6.25	83,948,579	13.40	53,678,652	21.86	45,877,867	29.04	23,230,251	41.07	35,365,068	58.41
1993.....	190,241,472	-2.32	78,579,623	-6.40	51,081,817	-4.84	41,535,536	-9.46	20,565,208	-11.47	31,435,666	-11.11
1994.....	201,881,897	6.12	80,701,952	2.70	51,462,551	0.75	43,047,894	3.64	21,401,322	4.07	32,522,256	3.46
1995.....	223,230,178	10.57	93,177,013	15.46	60,414,401	17.39	53,540,503	24.37	25,964,916	21.32	37,972,730	16.76
1996.....	249,886,222	11.94	108,512,451	16.46	72,381,496	19.81	67,311,804	25.72	35,662,036	37.35	62,114,749	63.58
1997.....	282,302,022	12.97	127,474,601	17.47	91,106,209	25.87	85,462,920	26.97	47,574,063	33.40	86,825,674	39.78
1998.....	308,938,303	9.44	144,507,999	13.36	105,583,771	15.89	104,696,773	22.51	59,438,900	24.94	114,833,145	32.26
1999.....	351,924,659	13.91	162,892,077	12.72	121,351,565	14.93	122,917,889	17.40	69,937,577	17.66	146,263,081	27.37
2000.....	372,574,048	5.87	176,771,100	8.52	137,421,285	13.24	139,702,130	13.65	82,830,993	18.44	197,183,037	34.81
2001.....	329,595,689	-11.54	149,505,479	-15.42	106,678,189	-22.37	101,065,026	-27.66	53,507,956	-35.40	107,777,322	-45.34

N/A--Not applicable.

<sup>1</sup> Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific years' values see article.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

**Figure B**

### **Individual Income Tax Returns: Salaries and Wages and Business or Profession Net Income in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Salaries and wages by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1990.....	2,599,401,271	N/A	6,365,390	N/A	401,113,251	N/A	1,032,819,652	N/A	764,438,065	N/A	204,011,887	N/A
1991.....	2,566,469,052	-1.27	6,548,511	2.88	407,537,842	1.60	1,023,694,694	-0.88	748,472,088	-2.09	206,039,159	0.99
1992.....	2,614,821,310	1.88	6,671,097	1.87	403,685,895	-0.95	1,024,949,708	0.12	751,018,226	0.34	214,632,767	4.17
1993.....	2,614,937,062	0.00	5,874,704	-11.94	414,561,880	2.69	1,026,572,850	0.16	749,885,437	-0.15	221,538,433	3.22
1994.....	2,669,116,143	2.07	5,862,311	-0.21	425,667,228	2.68	1,042,559,359	1.56	774,191,679	3.24	225,006,844	1.57
1995.....	2,745,674,587	2.87	6,019,611	2.68	436,492,192	2.54	1,031,666,209	-1.04	794,183,106	2.58	249,537,160	10.90
1996.....	2,814,059,620	2.49	6,024,181	0.08	438,911,873	0.55	1,046,776,873	1.46	801,203,385	0.88	262,511,895	5.20
1997.....	2,942,930,339	4.58	5,903,036	-2.01	443,412,767	1.03	1,069,350,871	2.16	829,615,881	3.55	292,733,797	11.51
1998.....	3,093,909,297	5.13	5,945,317	0.72	451,713,673	1.87	1,079,082,201	0.91	884,352,941	6.60	328,663,220	12.27
1999.....	3,241,155,654	4.76	6,742,190	13.40	451,330,179	-0.08	1,090,461,271	1.05	930,635,555	5.23	357,602,479	8.81
2000.....	3,381,007,161	4.31	8,014,545	18.87	457,733,051	1.42	1,106,768,032	1.50	957,435,508	2.88	388,458,833	8.63
2001.....	3,369,172,855	-0.35	10,159,965	26.77	456,984,965	-0.16	1,132,942,530	2.36	986,410,010	3.03	387,887,167	-0.15
Tax year	Salaries and wages by size of adjusted gross income--continued											
	\$200,000 under	Percent change	\$500,000 under	Percent change	\$1,000,000 under	Percent change	\$2,000,000 under	Percent change	\$5,000,000 under	Percent change	\$10,000,000 or more	Percent change
	\$500,000		\$1,000,000		\$2,000,000		\$5,000,000		\$10,000,000			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
1990.....	103,185,625	N/A	42,188,146	N/A	21,571,629	N/A	13,068,328	N/A	5,231,966	N/A	5,407,330	N/A
1991.....	103,318,209	0.13	35,829,088	-15.07	17,199,567	-20.27	10,439,150	-20.12	4,105,979	-21.52	3,284,764	-39.25
1992.....	111,844,543	8.25	43,679,229	21.91	23,979,687	39.42	17,315,541	65.87	7,462,126	81.74	9,582,493	191.73
1993.....	110,506,432	-1.20	39,266,222	-10.10	21,342,491	-11.00	14,087,465	-18.64	5,437,896	-27.13	5,863,252	-38.81
1994.....	117,314,894	6.16	37,459,038	-4.60	19,417,137	-9.02	12,373,618	-12.17	4,670,296	-14.12	4,593,738	-21.65
1995.....	130,854,894	11.54	44,165,656	17.90	23,359,814	20.31	16,862,445	36.28	6,242,850	33.67	6,290,652	36.94
1996.....	142,961,892	9.25	49,906,777	13.00	27,373,631	17.18	20,378,032	20.85	8,502,246	36.19	9,508,837	51.16
1997.....	156,998,286	9.82	57,985,108	16.19	33,782,957	23.41	26,534,465	30.21	11,921,537	40.22	14,691,632	54.51
1998.....	170,336,035	8.50	63,676,268	9.81	39,032,250	15.54	33,254,962	25.33	16,211,782	35.99	21,640,648	47.30
1999.....	191,671,658	12.53	71,381,562	12.10	46,076,798	18.05	41,514,356	24.84	21,285,921	31.30	32,453,686	49.97
2000.....	203,646,095	6.25	79,970,357	12.03	53,745,149	16.64	50,804,089	22.38	27,557,859	29.47	46,873,643	44.43
2001.....	196,183,434	-3.66	72,019,165	-9.94	44,076,192	-17.99	38,679,675	-23.87	18,255,741	-33.75	25,574,012	-45.44

Footnotes at end of figure.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure B--Continued

### **Individual Income Tax Returns: Salaries and Wages and Business or Profession Net Income in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Business or profession net income by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1990.....	161,657,252	N/A	1,363,941	N/A	24,702,317	N/A	43,831,209	N/A	38,999,766	N/A	27,013,610	N/A
1991.....	156,305,648	-3.31	1,440,208	5.59	26,250,052	6.27	41,433,988	-5.47	37,968,484	-2.64	26,707,111	-1.13
1992.....	161,697,961	3.45	1,358,742	-5.66	26,647,366	1.51	43,359,731	4.65	36,561,390	-3.71	27,446,546	2.77
1993.....	159,441,812	-1.40	1,202,655	-11.49	28,807,387	8.11	40,084,049	-7.55	38,430,430	5.11	28,013,547	2.07
1994.....	165,087,020	3.54	1,203,242	0.05	28,863,231	0.19	42,961,829	7.18	39,827,737	3.64	28,923,179	3.25
1995.....	164,502,247	-0.35	1,364,294	13.38	30,189,152	4.59	40,921,060	-4.75	38,511,892	-3.30	28,631,747	-1.01
1996.....	166,691,261	1.33	1,239,603	-9.14	31,301,204	3.68	42,192,114	3.11	37,317,110	-3.10	29,157,554	1.84
1997.....	171,486,350	2.88	1,078,263	-13.02	31,608,253	0.98	43,228,360	2.46	37,197,617	-0.32	30,777,219	5.55
1998.....	180,338,747	5.16	1,467,275	36.08	31,705,170	0.31	44,788,266	3.61	40,463,532	8.78	33,242,771	8.01
1999.....	183,330,382	1.66	1,216,282	-17.11	31,439,418	-0.84	43,277,038	-3.37	42,758,053	5.67	32,280,668	-2.89
2000.....	185,582,786	1.23	1,306,616	7.43	32,035,304	1.90	43,824,335	1.26	41,593,089	-2.72	32,230,180	-0.16
2001.....	184,138,178	-0.78	1,457,635	11.56	34,395,260	7.37	43,880,080	0.13	42,417,371	1.98	30,953,558	-3.96
Business or profession net income by size of adjusted gross income--continued												
Tax year	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	15,849,736	N/A	5,087,800	N/A	2,146,050	N/A	1,490,027	N/A	575,283	N/A	597,511	N/A
1991.....	14,516,877	-8.41	4,136,270	-18.70	1,794,107	-16.40	1,095,430	-26.48	418,220	-27.30	544,901	-8.80
1992.....	16,619,917	14.49	4,656,561	12.58	1,924,901	7.29	1,262,441	15.25	577,417	38.07	1,282,948	135.45
1993.....	15,147,767	-8.86	4,013,532	-13.81	1,571,246	-18.37	1,142,409	-9.51	477,008	-17.39	551,783	-56.99
1994.....	15,643,591	3.27	4,098,846	2.13	1,638,295	4.27	967,078	-15.35	388,858	-18.48	571,134	3.51
1995.....	16,588,880	6.04	4,437,395	8.26	1,701,423	3.85	1,156,431	19.58	448,395	15.31	551,577	-3.42
1996.....	16,934,096	2.08	4,334,876	-2.31	1,926,844	13.25	1,232,284	6.56	484,244	7.99	571,336	3.58
1997.....	18,355,231	8.39	4,518,712	4.24	2,005,344	4.07	1,459,692	18.45	603,839	24.70	653,819	14.44
1998.....	18,635,709	1.53	4,891,312	8.25	2,364,509	17.91	1,361,157	-6.75	717,284	18.79	701,762	7.33
1999.....	20,484,985	9.92	5,572,063	13.92	2,358,338	-0.26	1,931,887	41.93	678,017	-5.47	1,333,632	90.04
2000.....	21,681,760	5.84	5,604,928	0.59	2,987,988	26.70	1,934,462	0.13	1,008,748	48.78	1,375,376	3.13
2001.....	19,435,301	-10.36	5,235,086	-6.60	2,631,735	-11.92	1,624,558	-16.02	686,118	-31.98	1,421,474	3.35

N/A--Not applicable.

<sup>1</sup> Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific years' values see article.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure C

### **Individual Income Tax Returns: Taxable Interest and Dividends in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Taxable interest by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1990.....	227,083,888	N/A	4,689,250	N/A	46,554,514	N/A	65,527,739	N/A	46,688,044	N/A	22,012,131	N/A
1991.....	200,970,696	-11.50	4,759,494	1.50	45,029,839	-3.28	58,379,450	-10.91	39,284,083	-15.86	18,389,541	-16.46
1992.....	151,298,490	-24.72	3,676,809	-22.75	36,474,790	-19.00	41,648,980	-28.66	29,068,251	-26.01	12,738,736	-30.73
1993.....	118,571,905	-21.63	2,953,689	-19.67	29,492,781	-19.14	30,512,063	-26.74	22,046,959	-24.15	10,957,007	-13.99
1994.....	111,260,384	-6.17	3,019,743	2.24	26,842,705	-8.99	27,443,327	-10.06	20,372,523	-7.59	10,480,544	-4.35
1995.....	132,744,885	19.31	3,308,950	9.58	28,415,376	5.86	34,286,232	24.93	25,033,685	22.88	13,165,615	25.62
1996.....	138,060,470	4.00	3,074,345	-7.09	27,568,301	-2.98	34,847,916	1.64	28,116,957	12.32	14,123,074	7.27
1997.....	139,821,044	1.28	2,989,587	-2.76	26,382,353	-4.30	33,935,718	-2.62	28,364,861	0.88	15,164,700	7.38
1998.....	142,211,828	1.71	2,907,922	-2.73	24,635,933	-6.62	34,465,823	1.56	28,942,954	2.04	15,705,996	3.57
1999.....	137,784,499	-3.11	2,636,174	-9.35	22,785,651	-7.51	31,427,935	-8.81	28,164,382	-2.69	15,558,516	-0.94
2000.....	151,230,402	9.76	3,092,166	17.30	22,071,327	-3.13	33,628,037	7.00	31,226,963	10.87	17,595,863	13.09
2001.....	146,256,689	-3.29	3,626,971	17.30	23,296,092	5.55	34,223,313	1.77	30,075,588	-3.69	16,324,185	-7.23

  

Tax year	Taxable interest by size of adjusted gross income--continued											
	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1990.....	15,932,978	N/A	8,340,823	N/A	5,870,932	N/A	5,100,979	N/A	2,562,695	N/A	3,803,802	N/A
1991.....	14,401,775	-9.61	6,966,726	-16.47	4,794,276	-18.34	4,082,740	-19.96	1,993,617	-22.21	2,889,154	-24.05
1992.....	10,657,510	-26.00	5,317,211	-23.68	3,866,955	-19.34	3,445,912	-15.60	1,692,437	-15.11	2,710,899	-6.17
1993.....	8,535,647	-19.91	4,346,336	-18.26	3,312,363	-14.34	2,665,106	-22.66	1,416,453	-16.31	2,333,502	-13.92
1994.....	8,658,805	1.44	4,405,618	1.36	3,235,102	-2.33	2,833,878	6.33	1,478,463	4.38	2,489,676	6.69
1995.....	10,444,882	20.63	5,223,634	18.57	3,936,684	21.69	3,574,941	26.15	1,908,154	29.06	3,446,732	38.44
1996.....	10,587,711	1.37	5,443,812	4.22	4,300,984	9.25	3,997,897	11.83	2,063,817	8.16	3,935,658	14.19
1997.....	10,841,373	2.40	5,861,031	7.66	4,595,116	6.84	4,523,294	13.14	2,442,529	18.35	4,720,480	19.94
1998.....	11,301,668	4.25	6,511,143	11.09	4,911,848	6.89	5,040,226	11.43	2,710,988	10.99	5,077,327	7.56
1999.....	11,324,646	0.20	6,665,755	2.37	5,173,323	5.32	5,258,756	4.34	2,915,529	7.54	5,873,831	15.69
2000.....	12,840,306	13.38	7,450,000	11.77	5,985,924	15.71	6,240,065	18.66	3,370,547	15.61	7,729,206	31.59
2001.....	11,841,982	-7.77	6,730,543	-9.66	5,446,277	-9.02	5,650,728	-9.44	3,056,080	-9.33	5,984,930	-22.57

Footnotes at end of figure.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure C--Continued

### **Individual Income Tax Returns: Taxable Interest and Dividends in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Dividends by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1990.....	80,168,536	N/A	898,886	N/A	9,465,153	N/A	16,398,205	N/A	17,732,015	N/A	10,847,074	N/A
1991.....	74,169,384	-7.48	906,020	0.79	9,440,189	-0.26	16,161,213	-1.45	16,130,491	-9.03	10,481,615	-3.37
1992.....	72,624,157	-2.08	796,050	-12.14	9,534,202	1.00	15,680,393	-2.98	15,916,196	-1.33	9,159,320	-12.62
1993.....	72,087,370	-0.74	839,711	5.48	10,175,565	6.73	16,238,825	3.56	15,930,257	0.09	9,796,779	6.96
1994.....	72,672,166	0.81	934,670	11.31	11,041,123	8.51	14,768,836	-9.05	15,353,355	-3.62	9,853,253	0.58
1995.....	81,125,493	11.63	911,760	-2.45	10,534,300	-4.59	16,263,859	10.12	17,858,001	16.31	10,930,880	10.94
1996.....	86,879,155	7.09	886,475	-2.77	10,304,589	-2.18	16,332,391	0.42	18,956,413	6.15	12,514,571	14.49
1997.....	98,121,687	12.94	846,744	-4.48	10,195,458	-1.06	16,835,619	3.08	21,907,385	15.57	15,910,280	27.13
1998.....	94,481,652	-3.71	919,308	8.57	8,693,053	-14.74	16,042,755	-4.71	20,757,752	-5.25	14,700,593	-7.60
1999.....	103,894,527	9.96	959,012	4.32	9,202,582	5.86	17,633,105	9.91	22,110,044	6.51	15,936,760	8.41
2000.....	111,523,277	7.34	1,196,102	24.72	9,121,120	-0.89	17,627,811	-0.03	22,474,805	1.65	17,437,176	9.41
2001.....	88,216,475	-20.90	1,397,931	16.87	8,975,151	-1.60	15,497,163	-12.09	17,502,749	-22.12	12,659,617	-27.40
Dividends by size of adjusted gross income--continued												
Tax year	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	8,817,758	N/A	4,858,801	N/A	3,340,251	N/A	3,358,091	N/A	1,706,578	N/A	2,745,723	N/A
1991.....	8,345,247	-5.36	4,092,185	-15.78	2,854,416	-14.54	2,696,800	-19.69	1,228,043	-28.04	1,833,164	-33.24
1992.....	7,880,763	-5.57	3,908,855	-4.48	3,100,198	8.61	3,005,419	11.44	1,402,534	14.21	2,240,225	22.21
1993.....	7,341,819	-6.84	3,509,632	-10.21	2,907,930	-6.20	2,429,741	-19.15	1,123,587	-19.89	1,793,525	-19.94
1994.....	8,096,692	10.28	3,976,248	13.30	2,867,157	-1.40	2,572,064	5.86	1,133,633	0.89	2,075,135	15.70
1995.....	8,933,379	10.33	4,843,773	21.82	3,356,072	17.05	3,071,619	19.42	1,557,247	37.37	2,864,603	38.04
1996.....	10,084,975	12.89	5,152,372	6.37	3,787,701	12.86	3,532,999	15.02	1,897,809	21.87	3,428,859	19.70
1997.....	11,646,978	15.49	5,967,735	15.83	4,362,028	15.16	4,342,800	22.92	2,227,818	17.39	3,878,843	13.12
1998.....	11,735,616	0.76	6,115,002	2.47	4,564,782	4.65	4,551,122	4.80	2,262,115	1.54	4,139,554	6.72
1999.....	13,451,329	14.62	6,951,937	13.69	5,110,023	11.94	4,745,537	4.27	2,692,501	19.03	5,101,696	23.24
2000.....	15,145,477	12.59	7,638,589	9.88	5,996,235	17.34	5,537,411	16.69	3,073,805	14.16	6,274,746	22.99
2001.....	10,847,990	-28.37	5,798,194	-24.09	4,542,941	-24.24	4,358,583	-21.29	2,275,737	-25.96	4,360,420	-30.51

N/A--Not applicable.

<sup>1</sup> Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific years' values see article.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

**Figure D**

### **Individual Income Tax Returns: Sales of Capital Assets Taxable Net Gain and Partnership and S Corporation Net Income Less Loss in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Sales of capital assets taxable net gain by size of adjusted gross income <sup>2</sup>											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1990.....	132,262,813	N/A	6,415,180	N/A	6,324,275	N/A	14,556,046	N/A	18,952,723	N/A	17,306,443	N/A
1991.....	106,951,005	-19.14	6,072,552	-5.34	4,873,973	-22.93	11,802,994	-18.91	16,595,670	-12.44	14,960,557	-13.55
1992.....	118,058,871	10.39	5,370,677	-11.56	5,656,414	16.05	12,442,200	5.42	17,630,925	6.24	15,464,422	3.37
1993.....	137,665,004	16.61	5,483,372	2.10	7,193,971	27.18	15,684,318	26.06	20,324,419	15.28	18,293,272	18.29
1994.....	134,682,572	-2.17	5,128,798	-6.47	6,538,578	-9.11	13,344,468	-14.92	18,806,828	-7.47	18,089,335	-1.11
1995.....	154,485,814	14.70	5,003,790	-2.44	6,952,677	6.33	14,224,351	6.59	21,785,352	15.84	19,743,382	9.14
1996.....	217,246,349	40.63	4,692,839	-6.21	8,102,884	16.54	16,535,898	16.25	27,685,028	27.08	24,798,871	25.61
1997.....	297,091,945	36.75	4,929,070	5.03	10,113,265	24.81	20,619,774	24.70	36,271,688	31.02	35,338,109	42.50
1998.....	363,017,006	22.19	4,357,420	-11.60	10,532,681	4.15	23,060,025	11.83	39,728,059	9.53	39,767,498	12.53
1999.....	433,415,586	19.39	4,573,003	4.95	11,781,651	11.86	25,435,464	10.30	47,310,653	19.09	49,722,652	25.03
2000.....	488,835,202	12.79	5,536,137	21.06	12,627,500	7.18	27,100,042	6.54	45,672,414	-3.46	50,462,178	1.49
2001.....	257,927,295	-47.24	4,959,509	-10.42	6,468,835	-48.77	13,217,177	-51.23	23,575,483	-48.38	28,157,993	-44.20
Tax year	Sales of capital assets taxable net gain by size of adjusted gross income--continued <sup>2</sup>											
	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1990.....	17,782,874	N/A	11,323,613	N/A	9,910,704	N/A	10,727,262	N/A	6,013,187	N/A	12,950,505	N/A
1991.....	15,724,181	-11.58	9,461,357	-16.45	7,302,082	-26.32	8,164,885	-23.89	4,316,453	-28.22	7,676,301	-40.73
1992.....	16,541,543	5.20	10,018,656	5.89	8,419,470	15.30	9,364,470	14.69	5,748,783	33.18	11,401,315	48.53
1993.....	18,527,658	12.01	11,641,552	16.20	9,949,941	18.18	10,467,821	11.78	6,424,792	11.76	13,673,887	19.93
1994.....	17,725,594	-4.33	12,188,652	4.70	9,692,539	-2.59	11,328,497	8.22	6,991,711	8.82	14,847,573	8.58
1995.....	20,299,581	14.52	13,869,439	13.79	12,349,109	27.41	14,547,797	28.42	9,519,556	36.15	16,190,781	9.05
1996.....	28,093,286	38.39	19,856,566	43.17	17,535,311	42.00	22,093,706	51.87	14,347,626	50.72	33,504,335	106.93
1997.....	39,055,917	39.02	25,490,547	28.37	25,478,179	45.30	29,698,735	34.42	20,688,726	44.20	49,407,938	47.47
1998.....	45,827,954	17.34	32,116,891	26.00	31,358,625	23.08	39,196,697	31.98	27,368,219	32.29	69,702,938	41.08
1999.....	57,044,138	24.47	37,768,781	17.60	36,421,311	16.14	45,700,981	16.59	31,450,956	14.92	86,205,995	23.68
2000.....	58,572,000	2.68	40,797,359	8.02	41,557,338	14.10	51,686,582	13.10	35,932,528	14.25	118,891,121	37.92
2001.....	32,303,623	-44.85	22,940,406	-43.77	22,542,297	-45.76	27,836,390	-46.14	19,049,204	-46.99	56,876,377	-52.16

Footnotes at end of figure.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure D--Continued

### **Individual Income Tax Returns: Sales of Capital Assets Taxable Net Gain and Partnership and S Corporation Net Income Less Loss in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax Year	Partnership and S corporation net income less loss by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1990.....	67,022,231	N/A	-17,414,493	N/A	211,735	N/A	3,947,881	N/A	8,129,248	N/A	13,202,708	N/A
1991.....	60,643,367	-9.52	-19,014,819	-9.19	93,639	-55.78	3,150,882	-20.19	9,042,377	11.23	13,746,385	4.12
1992.....	81,688,267	34.70	-15,253,184	19.78	327,570	249.82	3,687,855	17.04	9,881,355	9.28	16,415,488	19.42
1993.....	83,967,509	2.79	-13,074,397	14.28	-206,646	-163.08	4,804,533	30.28	10,582,765	7.10	17,088,523	4.10
1994.....	100,869,352	20.13	-12,710,876	2.78	308,861	249.46	4,958,170	3.20	11,876,564	12.23	19,169,253	12.18
1995.....	107,849,467	6.92	-12,136,147	4.52	459,170	48.67	5,327,730	7.45	12,587,584	5.99	19,337,314	0.88
1996.....	122,316,348	13.41	-11,494,285	5.29	-43,392	-109.45	5,322,747	-0.09	12,487,260	-0.80	22,015,926	13.85
1997.....	137,071,062	12.06	-10,856,620	5.55	170,773	493.56	5,886,173	10.59	13,313,648	6.62	22,425,756	1.86
1998.....	149,405,576	9.00	-13,107,417	-20.73	652,818	282.27	6,036,157	2.55	13,784,767	3.54	25,794,708	15.02
1999.....	165,546,638	10.80	-13,544,684	-3.34	137,123	-79.00	6,510,125	7.85	15,376,362	11.55	26,773,937	3.80
2000.....	161,542,943	-2.42	-18,384,067	-35.73	-379,951	-377.09	6,300,649	-3.22	15,836,612	2.99	26,940,275	0.62
2001.....	166,132,911	2.84	-21,437,956	-16.61	-195,774	48.47	6,875,193	9.12	17,046,142	7.64	28,809,600	6.94
Partnership and S corporation net income less loss by size of adjusted gross income--continued												
Tax year	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	18,665,470	N/A	11,411,743	N/A	9,113,598	N/A	8,971,772	N/A	4,436,933	N/A	6,345,636	N/A
1991.....	19,486,016	4.40	10,150,262	-11.05	7,678,494	-15.75	7,480,198	-16.63	3,737,607	-15.76	5,092,326	-19.75
1992.....	23,318,517	19.67	12,033,033	18.55	9,794,025	27.55	9,226,370	23.34	5,231,906	39.98	7,025,333	37.96
1993.....	22,612,555	-3.03	12,266,183	1.94	9,757,113	-0.38	9,031,444	-2.11	4,936,844	-5.64	6,168,590	-12.20
1994.....	25,887,758	14.48	14,759,692	20.33	12,394,228	27.03	11,114,094	23.06	5,945,483	20.43	7,166,125	16.17
1995.....	27,255,874	5.28	16,429,362	11.31	13,078,314	5.52	12,194,548	9.72	5,832,352	-1.90	7,483,361	4.43
1996.....	29,694,898	8.95	18,980,328	15.53	14,722,422	12.57	13,615,462	11.65	7,187,227	23.23	9,827,754	31.33
1997.....	31,884,505	7.37	21,510,024	13.33	17,065,384	15.91	15,678,630	15.15	8,131,193	13.13	11,861,597	20.69
1998.....	34,903,839	9.47	24,387,179	13.38	19,256,587	12.84	17,772,946	13.36	8,538,068	5.00	11,385,924	-4.01
1999.....	39,727,522	13.82	27,275,960	11.85	21,615,363	12.25	19,720,526	10.96	9,244,794	8.28	12,709,612	11.63
2000.....	40,173,917	1.12	27,753,592	1.75	22,303,619	3.18	19,209,403	-2.59	9,636,230	4.23	12,152,666	-4.38
2001.....	43,273,298	7.71	30,198,736	8.81	23,136,297	3.73	18,670,780	-2.80	8,715,942	-9.55	11,040,652	-9.15

N/A - Not applicable.

<sup>1</sup> Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific years' values see article.

<sup>2</sup> Includes net capital gain distributions reported on Form 1040 plus net capital gains reported on Schedule D.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

**Figure E**

### **Individual Income Tax Returns: Taxable Pensions and Annuities and Taxable Social Security Benefits in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Taxable pensions and annuities by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1990.....	159,294,448	N/A	569,601	N/A	42,221,373	N/A	66,637,085	N/A	35,688,811	N/A	8,871,165	N/A
1991.....	169,387,431	6.34	560,117	-1.67	45,976,509	8.89	71,444,267	7.21	38,127,407	6.83	8,921,299	0.57
1992.....	173,804,006	2.61	693,065	23.74	48,172,649	4.78	71,952,476	0.71	39,135,823	2.64	8,775,317	-1.64
1993.....	175,419,560	0.93	636,847	-8.11	50,170,902	4.15	72,684,771	1.02	37,722,785	-3.61	9,810,683	11.80
1994.....	181,149,016	3.27	737,106	15.74	52,169,880	3.98	69,208,747	-4.78	43,937,261	16.47	10,619,463	8.24
1995.....	189,582,371	4.66	667,379	-9.46	50,435,960	-3.32	74,281,748	7.33	47,753,354	8.69	11,746,061	10.61
1996.....	198,989,010	4.96	623,001	-6.65	50,461,160	0.05	75,098,436	1.10	53,912,463	12.90	13,333,438	13.51
1997.....	211,491,247	6.28	638,829	2.54	49,241,855	-2.42	80,636,913	7.37	57,528,580	6.71	16,114,236	20.86
1998.....	223,803,986	5.82	697,796	9.23	50,455,166	2.46	82,177,690	1.91	63,102,969	9.69	19,296,928	19.75
1999.....	238,675,070	6.64	638,356	-8.52	51,143,071	1.36	85,377,192	3.89	69,493,902	10.13	22,416,035	16.16
2000.....	247,213,734	3.58	707,036	10.76	49,734,098	-2.75	90,411,588	5.90	70,540,759	1.51	25,061,416	11.80
2001.....	249,996,612	1.13	756,201	6.95	51,289,586	3.13	97,819,767	8.19	71,081,514	0.77	21,210,230	-15.37
Taxable pensions and annuities by size of adjusted gross income--continued												
Tax year	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1990.....	3,012,169	N/A	1,038,329	N/A	671,793	N/A	386,197	N/A	123,131	N/A	74,794	N/A
1991.....	2,881,707	-4.33	891,734	-14.12	315,958	-52.97	195,660	-49.34	34,139	-72.27	38,635	-48.34
1992.....	3,147,182	9.21	994,811	11.56	450,538	42.59	327,367	67.31	110,984	225.09	43,793	13.35
1993.....	3,099,354	-1.52	782,468	-21.35	301,174	-33.15	143,461	-56.18	47,933	-56.81	19,179	-56.21
1994.....	3,187,294	2.84	811,814	3.75	298,978	-0.73	118,182	-17.62	28,757	-40.01	31,534	64.42
1995.....	3,184,661	-0.08	903,244	11.26	339,666	13.61	185,397	56.87	58,698	104.12	26,202	-16.91
1996.....	3,794,047	19.14	1,001,337	10.86	412,484	21.44	218,617	17.92	92,064	56.84	41,965	60.16
1997.....	4,909,678	29.40	1,266,241	26.46	569,179	37.99	353,164	61.54	143,044	55.37	89,527	113.34
1998.....	5,687,544	15.84	1,237,162	-2.30	582,404	2.32	361,485	2.36	122,014	-14.70	82,828	-7.48
1999.....	6,683,027	17.50	1,548,895	25.20	702,654	20.65	432,835	19.74	140,456	15.11	98,646	19.10
2000.....	7,660,762	14.63	1,622,354	4.74	763,599	8.67	426,875	-1.38	170,654	21.50	114,592	16.16
2001.....	5,501,992	-28.18	1,286,484	-20.70	553,664	-27.49	293,531	-31.24	111,084	-34.91	92,559	-19.23

Footnotes at end of figure.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure E--Continued

### **Individual Income Tax Returns: Taxable Pensions and Annuities and Taxable Social Security Benefits in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Taxable social security benefits by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1990.....	19,686,539	N/A	7,835	N/A	257,599	N/A	9,598,439	N/A	7,175,819	N/A	1,821,289	N/A
1991.....	20,498,380	4.12	2,725	-65.22	262,700	1.98	10,795,905	12.48	6,931,080	-3.41	1,714,745	-5.85
1992.....	21,565,144	5.20	7,816	186.83	348,154	32.53	11,317,110	4.83	7,514,709	8.42	1,582,335	-7.72
1993.....	22,287,222	3.35	1,265	-83.82	473,125	35.90	12,166,357	7.50	7,114,098	-5.33	1,767,638	11.71
1994.....	34,073,450	52.88	5,936	369.25	627,823	32.70	14,223,391	16.91	14,338,423	101.55	3,403,985	92.57
1995.....	39,206,999	15.07	10,775	81.52	635,916	1.29	16,890,793	18.75	16,102,266	12.30	3,939,717	15.74
1996.....	44,335,976	13.08	5,738	-46.75	627,403	-1.34	18,533,405	9.72	18,793,051	16.71	4,374,792	11.04
1997.....	50,128,411	13.06	2,661	-53.62	804,214	28.18	21,187,401	14.32	20,618,134	9.71	5,167,185	18.11
1998.....	54,786,842	9.29	1,394	-47.61	903,666	12.37	23,151,455	9.27	22,455,688	8.91	5,569,887	7.79
1999.....	58,885,471	7.48	1,733	24.32	988,339	9.37	24,638,103	6.42	24,092,107	7.29	6,260,971	12.41
2000.....	68,257,982	15.92	9,073	423.54	1,201,295	21.55	29,028,828	17.82	26,634,965	10.55	7,722,101	23.34
2001.....	69,047,501	1.16	8,308	-8.43	1,628,167	35.53	32,063,981	10.46	25,567,263	-4.01	6,776,566	-12.24
Tax year	Taxable social security benefits by size of adjusted gross income--continued											
	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	621,953	N/A	134,604	N/A	43,086	N/A	19,416	N/A	4,446	N/A	2,053	N/A
1991.....	617,315	-0.75	114,728	-14.77	39,352	-8.67	15,024	-22.62	3,369	-24.22	1,438	-29.96
1992.....	614,487	-0.46	112,474	-1.96	44,148	12.19	18,357	22.18	3,647	8.25	1,905	32.48
1993.....	584,463	-4.89	115,622	2.80	43,322	-1.87	15,854	-13.64	3,659	0.33	1,820	-4.46
1994.....	1,141,620	95.33	221,740	91.78	73,537	69.75	27,732	74.92	6,188	69.12	3,077	69.07
1995.....	1,259,625	10.34	235,890	6.38	85,899	16.81	34,723	25.21	7,582	22.53	3,813	23.92
1996.....	1,547,259	22.83	285,118	20.87	110,058	28.12	43,833	26.24	9,650	27.28	5,669	48.68
1997.....	1,770,319	14.42	359,991	26.26	136,821	24.32	60,304	37.58	13,481	39.70	7,901	39.37
1998.....	2,002,689	13.13	447,709	24.37	158,716	16.00	68,776	14.05	16,487	22.30	10,376	31.33
1999.....	2,144,088	7.06	477,743	6.71	175,909	10.83	77,864	13.21	18,120	9.90	10,496	1.16
2000.....	2,700,271	25.94	586,514	22.77	231,642	31.68	102,284	31.36	25,312	39.69	15,697	49.55
2001.....	2,213,788	-18.02	487,278	-16.92	189,755	-18.08	80,159	-21.63	20,353	-19.59	11,884	-24.29

N/A--Not applicable.

<sup>1</sup> Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific years' values see article.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure F

### **Individual Income Tax Returns: Itemized Deductions and Total Income Tax in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Itemized deductions by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1990.....	458,485,055	N/A	--	N/A	29,403,369	N/A	139,644,984	N/A	165,460,943	N/A	60,464,449	N/A
1991.....	448,835,044	-2.10	--	N/A	32,095,497	9.16	143,502,423	2.76	164,230,999	-0.74	57,669,481	-4.62
1992.....	449,157,159	0.07	--	N/A	32,645,650	1.71	144,060,912	0.39	163,538,826	-0.42	56,632,332	-1.80
1993.....	443,402,991	-1.28	--	N/A	33,414,477	2.36	143,584,422	-0.33	157,293,350	-3.82	56,137,372	-0.87
1994.....	435,321,047	-1.82	--	N/A	30,904,534	-7.51	138,768,682	-3.35	157,283,253	-0.01	54,709,174	-2.54
1995.....	452,293,340	3.90	--	N/A	32,464,643	5.05	140,823,141	1.48	161,342,014	2.58	58,963,547	7.78
1996.....	477,117,744	5.49	--	N/A	33,731,161	3.90	146,755,953	4.21	166,352,113	3.11	61,834,820	4.87
1997.....	505,545,742	5.96	--	N/A	34,476,606	2.21	149,984,803	2.20	171,362,822	3.01	70,257,522	13.62
1998.....	539,442,054	6.70	--	N/A	35,848,271	3.98	152,548,048	1.71	183,434,010	7.04	77,151,078	9.81
1999.....	581,472,037	7.79	--	N/A	37,486,466	4.57	158,478,346	3.89	195,649,075	6.66	84,468,653	9.48
2000.....	623,945,759	7.30	--	N/A	40,130,644	7.05	170,179,810	7.38	203,555,338	4.04	90,680,791	7.35
2001.....	652,788,384	4.62	--	N/A	48,478,995	20.80	188,671,756	10.87	216,625,479	6.42	92,261,158	1.74
Tax year	Itemized deductions by size of adjusted gross income--continued											
	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1990.....	31,452,953	N/A	12,122,292	N/A	6,946,393	N/A	5,719,130	N/A	2,826,192	N/A	4,444,350	N/A
1991.....	27,949,203	-11.14	9,223,920	-23.91	5,096,233	-26.63	4,047,831	-29.22	2,074,033	-26.61	2,945,423	-33.73
1992.....	27,290,118	-2.36	9,580,817	3.87	5,418,203	6.32	4,265,302	5.37	2,201,565	6.15	3,523,434	19.62
1993.....	26,814,813	-1.74	9,315,411	-2.77	5,824,941	7.51	4,597,240	7.78	2,466,020	12.01	3,954,945	12.25
1994.....	27,748,403	3.48	9,203,939	-1.20	5,762,244	-1.08	4,541,572	-1.21	2,400,359	-2.66	3,998,887	1.11
1995.....	29,440,487	6.10	10,289,088	11.79	6,427,495	11.54	5,424,014	19.43	2,802,731	16.76	4,316,182	7.93
1996.....	32,286,070	9.67	11,596,155	12.70	7,346,257	14.29	6,554,312	20.84	3,576,018	27.59	7,084,886	64.15
1997.....	35,411,779	9.68	12,988,620	12.01	8,746,999	19.07	8,044,917	22.74	4,553,823	27.34	9,717,851	37.16
1998.....	39,443,944	11.39	15,029,713	15.71	9,966,882	13.95	9,304,142	15.65	5,246,510	15.21	11,469,455	18.02
1999.....	43,947,137	11.42	16,954,455	12.81	11,575,195	16.14	11,105,199	19.36	6,285,096	19.80	15,522,412	35.34
2000.....	47,523,806	8.14	18,334,539	8.14	12,741,880	10.08	12,391,619	11.58	7,427,965	18.18	20,979,366	35.16
2001.....	46,635,503	-1.87	17,774,516	-3.05	11,855,142	-6.96	10,881,154	-12.19	5,819,840	-21.65	13,784,843	-34.29

Footnotes at end of figure.

## Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2001

Figure F--Continued

### **Individual Income Tax Returns: Itemized Deductions and Total Income Tax in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2001--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year	Total income tax by size of adjusted gross income											
	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1990.....	447,126,703	N/A	65,556	N/A	26,784,377	N/A	129,114,681	N/A	131,616,718	N/A	57,823,643	N/A
1991.....	430,354,696	-3.75	77,677	18.49	25,929,844	-3.19	127,054,994	-1.60	126,700,657	-3.74	56,953,941	-1.50
1992.....	443,838,569	3.13	70,855	-8.78	24,440,693	-5.74	124,390,187	-2.10	125,301,522	-1.10	58,322,010	2.40
1993.....	454,600,186	2.42	61,390	-13.36	24,569,043	0.53	123,296,650	-0.88	125,673,557	0.30	61,798,098	5.96
1994.....	471,654,620	3.75	89,818	46.31	24,997,041	1.74	124,812,952	1.23	132,476,986	5.41	64,766,940	4.80
1995.....	504,647,539	7.00	75,441	-16.01	25,838,181	3.36	125,811,894	0.80	137,939,528	4.12	70,754,815	9.25
1996.....	548,537,291	8.70	100,487	33.20	25,915,706	0.30	129,110,416	2.62	143,253,474	3.85	77,083,463	8.94
1997.....	595,538,598	8.57	90,683	-9.76	25,842,385	-0.28	132,686,795	2.77	150,261,391	4.89	85,831,310	11.35
1998.....	628,821,355	5.59	71,827	-20.79	25,413,828	-1.66	126,742,831	-4.48	155,404,639	3.42	95,171,866	10.88
1999.....	688,158,031	9.44	85,700	19.31	25,198,529	-0.85	126,881,544	0.11	165,038,856	6.20	105,196,937	10.53
2000.....	744,322,733	8.16	93,997	9.68	25,825,917	2.49	131,297,960	3.48	172,161,127	4.32	114,628,230	8.97
2001.....	655,331,342	-11.96	68,009	-27.65	22,661,146	-12.25	128,806,204	-1.90	168,034,839	-2.40	104,210,325	-9.09
Tax year	Total income tax by size of adjusted gross income--continued											
	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change	\$1,000,000 under \$2,000,000	Percent change	\$2,000,000 under \$5,000,000	Percent change	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	43,437,775	N/A	20,942,219	N/A	13,345,014	N/A	10,915,667	N/A	5,177,693	N/A	7,903,360	N/A
1991.....	43,531,998	0.22	19,088,630	-8.85	11,602,186	-13.06	9,431,354	-13.60	4,314,967	-16.66	5,668,447	-28.28
1992.....	46,964,937	7.89	21,887,458	14.66	14,355,100	23.73	12,462,187	32.14	6,253,362	44.92	9,390,258	65.66
1993.....	50,185,528	6.86	23,901,012	9.20	16,109,446	12.22	13,248,841	6.31	6,426,007	2.76	9,330,614	-0.64
1994.....	53,646,147	6.90	24,624,961	3.03	16,304,196	1.21	13,705,508	3.45	6,671,144	3.81	9,558,929	2.45
1995.....	59,774,243	11.42	28,539,297	15.90	19,207,409	17.81	17,116,212	24.89	8,114,920	21.64	11,475,599	20.05
1996.....	66,779,868	11.72	33,141,227	16.12	22,834,663	18.88	21,248,212	24.14	11,028,062	35.90	18,041,711	57.22
1997.....	73,950,208	10.74	37,726,465	13.84	27,460,731	20.26	25,448,278	19.77	13,619,080	23.49	22,621,270	25.38
1998.....	79,401,241	7.37	41,496,633	9.99	30,742,633	11.95	29,984,391	17.82	16,293,481	19.64	28,097,986	24.21
1999.....	90,870,265	14.44	47,128,097	13.57	35,739,086	16.25	35,772,156	19.30	19,603,583	20.32	36,643,279	30.41
2000.....	95,754,997	5.38	51,159,756	8.55	40,216,442	12.53	40,564,920	13.40	23,418,962	19.46	49,200,425	34.27
2001.....	84,321,792	-11.94	43,200,885	-15.56	31,556,603	-21.53	29,787,197	-26.57	15,280,383	-34.75	27,403,960	-44.30

N/A--Not applicable.

<sup>1</sup> Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific years' values see article.