

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

by Michael Parisi and Michael Strudler

This data release presents the number of returns, adjusted gross income (AGI), and other selected items in constant (or real) 1990 dollars—that is, adjusted for inflation—by AGI classes for each of the years from 1990 through 2004. The purpose of this data release is to expand through Tax Year 2004 the data previously available through Tax Year 2001 (see *SOI Bulletin*, Volume 23, Number 4) on individual income tax data available by inflation-adjusted income classes. The data are presented by eleven income classes, including an income class of \$10 million or more. For Tax Year 2004, some 132.2 million returns were filed, a 16.3-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 11.1 percent and with AGI between \$20,000 under \$50,000 increased 11.1 percent, the number of returns for all groups above \$100,000 increased by 83.5 percent. Five other figures 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 total itemized deductions 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 and converted to an index of 100.0 for 1990.

The CPI-U levels used are:

1990	100.0	1998	127.5
1991	107.3	1999	131.8
1992	110.6	2000	131.8
1993	113.4	2001	135.5
1994	116.6	2002	137.6
1995	120.0	2003	140.8
1996	122.8	2004	144.5
1997	125.4		

The figures in this article were derived from two sets of tables (1a-1o and 2a-2o). 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 1990-2004. They can be found on the “Tax Stats” portion of the IRS Web site at <http://www.irs.gov/taxstats/article/0,,id=117514,00.html>. Select Spring 2007 (Spring 2004 for earlier tables), and click on the Excel tables associated with this data release.

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Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]

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

Tax year	Number of returns by size of real adjusted gross income (in constant 1990 dollars)									
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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
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
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
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
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
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
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
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
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
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
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
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
2002.....	130,076,443	-0.14	1,752,457	21.85	62,325,396	0.53	42,533,349	-0.86	18,139,935	-0.89
2003.....	130,423,626	0.27	1,813,840	3.50	62,813,653	0.78	42,280,594	-0.59	18,187,053	0.26
2004.....	132,226,042	1.38	1,854,886	2.26	63,197,096	0.61	42,795,914	1.22	18,569,873	2.10

Tax year	Number of returns by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$100,000 under \$200,000	Percent change	\$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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1990.....	2,329,562	N/A	644,027	N/A	130,252	N/A	40,641	N/A	15,331	N/A
1991.....	2,312,144	-0.75	631,874	-1.89	109,849	-15.66	32,647	-19.67	12,138	-20.83
1992.....	2,345,844	1.46	663,399	4.99	123,910	12.80	39,617	21.35	15,545	28.07
1993.....	2,421,072	3.21	650,756	-1.91	116,454	-6.02	37,765	-4.67	14,033	-9.73
1994.....	2,483,977	2.60	697,741	7.22	119,350	2.49	37,835	0.19	14,635	4.29
1995.....	2,745,850	10.54	770,079	10.37	138,019	15.64	44,514	17.65	18,126	23.85
1996.....	2,935,916	6.92	858,384	11.47	160,102	16.00	53,371	19.90	22,609	24.73
1997.....	3,326,273	13.30	970,356	13.04	187,274	16.97	67,227	25.96	28,751	27.17
1998.....	3,714,779	11.68	1,054,652	8.69	213,114	13.80	77,409	15.15	35,054	21.92
1999.....	4,070,110	9.57	1,206,336	14.38	239,347	12.31	88,855	14.79	41,124	17.32
2000.....	4,379,686	7.61	1,279,517	6.07	259,991	8.63	100,557	13.17	46,490	13.05
2001.....	4,135,714	-5.57	1,137,970	-11.06	220,470	-15.20	78,321	-22.11	34,037	-26.79
2002.....	3,964,124	-4.15	1,060,188	-6.84	197,456	-10.44	66,627	-14.93	27,440	-19.38
2003.....	3,940,055	-0.61	1,074,706	1.37	203,757	3.19	70,240	5.42	29,220	6.49
2004.....	4,213,077	6.93	1,211,221	12.70	240,876	18.22	88,777	26.39	39,047	33.63

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]—Continued

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

Tax year	Number of returns by size of real adjusted gross income (in constant 1990 dollars)—continued				Adjusted gross income by size of real adjusted gross income (in constant 1990 dollars)					
	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1990.....	3,184	N/A	1,522	N/A	3,405,427,348	N/A	-45,809,664	N/A	528,462,559	N/A
1991.....	2,452	-22.99	1,106	-27.33	3,324,879,433	-2.37	-49,536,613	-8.14	541,927,967	2.55
1992.....	3,418	39.40	1,672	51.18	3,382,226,981	1.72	-47,924,015	3.26	537,707,719	-0.78
1993.....	3,015	-11.79	1,472	-11.96	3,366,491,754	-0.47	-47,231,216	1.45	545,848,741	1.51
1994.....	3,161	4.84	1,589	7.95	3,445,783,027	2.36	-47,291,454	-0.13	553,762,009	1.45
1995.....	3,817	20.75	1,841	15.86	3,592,927,629	4.27	-47,387,349	-0.20	564,266,004	1.90
1996.....	5,218	36.70	2,794	51.77	3,779,978,743	5.21	-45,460,667	4.07	569,050,965	0.85
1997.....	6,973	33.63	3,819	36.69	4,047,190,542	7.07	-43,572,521	4.15	572,324,738	0.58
1998.....	8,727	25.15	4,908	28.52	4,318,957,613	6.71	-42,454,803	2.57	581,446,885	1.59
1999.....	10,240	17.34	6,074	23.76	4,592,523,850	6.33	-42,243,645	0.50	580,323,738	-0.19
2000.....	12,115	18.31	7,688	26.57	4,829,572,571	5.16	-44,461,279	-5.25	586,114,077	1.00
2001.....	7,862	-35.11	4,329	-43.69	4,553,951,249	-5.71	-51,979,045	-16.91	586,390,624	0.05
2002.....	6,273	-20.21	3,198	-26.13	4,383,598,904	-3.74	-58,262,678	-12.09	594,393,088	1.36
2003.....	6,901	10.01	3,607	12.79	4,409,084,240	0.58	-57,165,497	1.88	594,616,656	0.04
2004.....	9,625	39.47	5,651	56.67	4,697,159,849	6.53	-59,723,389	-4.47	597,545,174	0.49

Tax year	Adjusted gross income by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
1990.....	1,250,644,723	N/A	936,739,258	N/A	305,567,590	N/A	188,004,834	N/A	87,142,014	N/A
1991.....	1,241,653,399	-0.72	912,160,862	-2.62	302,955,311	-0.85	183,294,823	-2.51	74,030,146	-15.05
1992.....	1,235,417,838	-0.50	911,416,915	-0.08	308,754,740	1.91	194,753,366	6.25	83,948,579	13.40
1993.....	1,228,697,225	-0.54	905,907,100	-0.60	319,830,583	3.59	190,241,472	-2.32	78,579,623	-6.40
1994.....	1,235,065,676	0.52	943,707,659	4.17	329,521,264	3.03	201,881,897	6.12	80,701,952	2.70
1995.....	1,241,240,004	0.50	979,329,330	3.77	361,179,900	9.61	223,230,178	10.57	93,177,013	15.46
1996.....	1,263,655,133	1.81	1,007,891,588	2.92	388,972,965	7.70	249,886,222	11.94	108,512,451	16.46
1997.....	1,300,446,110	2.91	1,056,470,614	4.82	440,776,110	13.32	282,302,022	12.97	127,474,601	17.47
1998.....	1,319,384,606	1.46	1,130,948,193	7.05	491,633,841	11.54	308,938,303	9.44	144,507,999	13.36
1999.....	1,337,795,223	1.40	1,200,891,613	6.18	540,470,075	9.93	351,924,659	13.91	162,892,077	12.72
2000.....	1,366,904,046	2.18	1,232,768,269	2.65	581,764,863	7.64	372,574,048	5.87	176,771,100	8.52
2001.....	1,391,591,153	1.81	1,234,404,082	0.13	545,414,774	-6.25	329,595,689	-11.54	149,505,479	-15.42
2002.....	1,378,262,607	-0.96	1,216,808,583	-1.43	520,340,947	-4.60	307,780,677	-6.62	133,700,415	-10.57
2003.....	1,364,473,613	-1.00	1,220,356,142	0.29	516,735,667	-0.69	311,811,485	1.31	137,744,433	3.02
2004.....	1,388,736,673	1.78	1,248,589,251	2.31	556,105,190	7.62	354,129,866	13.57	163,729,785	18.86

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]—Continued

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

Tax year	Adjusted gross income by size of real adjusted gross income (in constant 1990 dollars)—continued							
	\$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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	54,869,538	N/A	45,034,350	N/A	21,463,938	N/A	33,308,207	N/A
1991.....	44,049,052	-19.72	35,552,312	-21.06	16,467,549	-23.28	22,324,625	-32.98
1992.....	53,678,652	21.86	45,877,867	29.04	23,230,251	41.07	35,365,068	58.41
1993.....	51,081,817	-4.84	41,535,536	-9.46	20,565,208	-11.47	31,435,666	-11.11
1994.....	51,462,551	0.75	43,047,894	3.64	21,401,322	4.07	32,522,256	3.46
1995.....	60,414,401	17.39	53,540,503	24.37	25,964,916	21.32	37,972,730	16.76
1996.....	72,381,496	19.81	67,311,804	25.72	35,662,036	37.35	62,114,749	63.58
1997.....	91,106,209	25.87	85,462,920	26.97	47,574,063	33.40	86,825,674	39.78
1998.....	105,583,771	15.89	104,696,773	22.51	59,438,900	24.94	114,833,145	32.26
1999.....	121,351,565	14.93	122,917,889	17.40	69,937,577	17.66	146,263,081	27.37
2000.....	137,421,285	13.24	139,702,130	13.65	82,830,993	18.44	197,183,037	34.81
2001.....	106,678,189	-22.37	101,065,026	-27.66	53,507,956	-35.40	107,777,322	-45.34
2002.....	90,589,955	-15.08	81,211,031	-19.64	42,564,584	-20.45	76,209,697	-29.29
2003.....	95,379,773	5.29	86,231,308	6.18	46,906,397	10.20	91,994,263	20.71
2004.....	121,310,555	27.19	116,266,422	34.83	65,894,459	40.48	144,575,864	57.16

N/A—Not applicable.

[1] Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific year values see article.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure B

Individual Income Tax Returns: Salaries and Wages and Business or Profession Net Income (Less Loss) in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]

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

Tax year	Salaries and wages by size of real adjusted gross income (in constant 1990 dollars)									
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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
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
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
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
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
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
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
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
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
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
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
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
2002.....	3,312,765,841	-1.67	10,486,433	3.21	461,918,843	1.08	1,132,788,913	-0.01	984,870,834	-0.16
2003.....	3,302,955,315	-0.30	11,253,429	7.31	462,542,714	0.14	1,120,102,737	-1.12	990,369,044	0.56
2004.....	3,405,387,355	3.10	12,071,514	7.27	468,434,752	1.27	1,137,489,233	1.55	1,002,275,838	1.20

Tax year	Salaries and wages by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$100,000 under \$200,000	Percent change	\$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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1990.....	204,011,887	N/A	103,185,625	N/A	42,188,146	N/A	21,571,629	N/A	13,068,328	N/A
1991.....	206,039,159	0.99	103,318,209	0.13	35,829,088	-15.07	17,199,567	-20.27	10,439,150	-20.12
1992.....	214,632,767	4.17	111,844,543	8.25	43,679,229	21.91	23,979,687	39.42	17,315,541	65.87
1993.....	221,538,433	3.22	110,506,432	-1.20	39,266,222	-10.10	21,342,491	-11.00	14,087,465	-18.64
1994.....	225,006,844	1.57	117,314,894	6.16	37,459,038	-4.60	19,417,137	-9.02	12,373,618	-12.17
1995.....	249,537,160	10.90	130,854,894	11.54	44,165,656	17.90	23,359,814	20.31	16,862,445	36.28
1996.....	262,511,895	5.20	142,961,892	9.25	49,906,777	13.00	27,373,631	17.18	20,378,032	20.85
1997.....	292,733,797	11.51	156,998,286	9.82	57,985,108	16.19	33,782,957	23.41	26,534,465	30.21
1998.....	328,663,220	12.27	170,336,035	8.50	63,676,268	9.81	39,032,250	15.54	33,254,962	25.33
1999.....	357,602,479	8.81	191,671,658	12.53	71,381,562	12.10	46,076,798	18.05	41,514,356	24.84
2000.....	388,458,833	8.63	203,646,095	6.25	79,970,357	12.03	53,745,149	16.64	50,804,089	22.38
2001.....	387,887,167	-0.15	196,183,434	-3.66	72,019,165	-9.94	44,076,192	-17.99	38,679,675	-23.87
2002.....	376,901,956	-2.83	184,710,101	-5.85	64,279,228	-10.75	36,906,491	-16.27	30,494,487	-21.16
2003.....	372,693,821	-1.12	184,271,471	-0.24	64,511,144	0.36	36,725,137	-0.49	29,388,285	-3.63
2004.....	389,757,143	4.58	198,939,572	7.96	71,189,901	10.35	43,880,853	19.48	36,481,382	24.14

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure B—Continued

Individual Income Tax Returns: Salaries and Wages and Business or Profession Net Income (Less Loss) in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]—Continued

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

Tax year	Salaries and wages by size of real adjusted gross income (in constant 1990 dollars)—continued				Business or profession net income (less loss) by size of real adjusted gross income (in constant 1990 dollars)					
	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1990.....	5,231,966	N/A	5,407,330	N/A	161,657,252	N/A	1,363,941	N/A	24,702,317	N/A
1991.....	4,105,979	-21.52	3,284,764	-39.25	156,305,648	-3.31	1,440,208	5.59	26,250,052	6.27
1992.....	7,462,126	81.74	9,582,493	191.73	161,697,961	3.45	1,358,742	-5.66	26,647,366	1.51
1993.....	5,437,896	-27.13	5,863,252	-38.81	159,441,812	-1.40	1,202,655	-11.49	28,807,387	8.11
1994.....	4,670,296	-14.12	4,593,738	-21.65	165,087,020	3.54	1,203,242	0.05	28,863,231	0.19
1995.....	6,242,850	33.67	6,290,652	36.94	164,502,247	-0.35	1,364,294	13.38	30,189,152	4.59
1996.....	8,502,246	36.19	9,508,837	51.16	166,691,261	1.33	1,239,603	-9.14	31,301,204	3.68
1997.....	11,921,537	40.22	14,691,632	54.51	171,486,350	2.88	1,078,263	-13.02	31,608,253	0.98
1998.....	16,211,782	35.99	21,640,648	47.30	180,338,747	5.16	1,467,275	36.08	31,705,170	0.31
1999.....	21,285,921	31.30	32,453,686	49.97	183,330,382	1.66	1,216,282	-17.11	31,439,418	-0.84
2000.....	27,557,859	29.47	46,873,643	44.43	185,582,786	1.23	1,306,616	7.43	32,035,304	1.90
2001.....	18,255,741	-33.75	25,574,012	-45.44	184,138,178	-0.78	1,457,635	11.56	34,395,260	7.37
2002.....	13,629,462	-25.34	15,779,092	-38.30	160,406,547	-12.89	-4,832,530	-431.53	32,235,147	-6.28
2003.....	13,913,980	2.09	17,183,553	8.90	163,130,619	1.70	-4,627,823	4.24	34,253,806	6.26
2004.....	18,073,370	29.89	26,793,798	55.93	171,049,116	4.85	-4,923,343	-6.39	35,733,293	4.32

Tax year	Business or profession net income (less loss) by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
1990.....	43,831,209	N/A	38,999,766	N/A	27,013,610	N/A	15,849,736	N/A	5,087,800	N/A
1991.....	41,433,988	-5.47	37,968,484	-2.64	26,707,111	-1.13	14,516,877	-8.41	4,136,270	-18.70
1992.....	43,359,731	4.65	36,561,390	-3.71	27,446,546	2.77	16,619,917	14.49	4,656,561	12.58
1993.....	40,084,049	-7.55	38,430,430	5.11	28,013,547	2.07	15,147,767	-8.86	4,013,532	-13.81
1994.....	42,961,829	7.18	39,827,737	3.64	28,923,179	3.25	15,643,591	3.27	4,098,846	2.13
1995.....	40,921,060	-4.75	38,511,892	-3.30	28,631,747	-1.01	16,588,880	6.04	4,437,395	8.26
1996.....	42,192,114	3.11	37,317,110	-3.10	29,157,554	1.84	16,934,096	2.08	4,334,876	-2.31
1997.....	43,228,360	2.46	37,197,617	-0.32	30,777,219	5.55	18,355,231	8.39	4,518,712	4.24
1998.....	44,788,266	3.61	40,463,532	8.78	33,242,771	8.01	18,635,709	1.53	4,891,312	8.25
1999.....	43,277,038	-3.37	42,758,053	5.67	32,280,668	-2.89	20,484,985	9.92	5,572,063	13.92
2000.....	43,824,335	1.26	41,593,089	-2.72	32,230,180	-0.16	21,681,760	5.84	5,604,928	0.59
2001.....	43,880,080	0.13	42,417,371	1.98	30,953,558	-3.96	19,435,301	-10.36	5,235,086	-6.60
2002.....	36,811,542	-16.11	39,100,464	-7.82	30,845,135	-0.35	17,375,537	-10.60	4,559,340	-12.91
2003.....	37,410,136	1.63	39,168,783	0.17	30,223,594	-2.02	17,464,580	0.51	5,084,050	11.51
2004.....	37,472,687	0.17	40,436,566	3.24	31,828,915	5.31	18,878,279	8.09	6,009,924	18.21

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure B—Continued

Individual Income Tax Returns: Salaries and Wages and Business or Profession Net Income (Less Loss) in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]—Continued

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

Tax year	Business or profession net income (less loss) by size of real adjusted gross income (in constant 1990 dollars)—continued							
	\$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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	2,146,050	N/A	1,490,027	N/A	575,283	N/A	597,511	N/A
1991.....	1,794,107	-16.40	1,095,430	-26.48	418,220	-27.30	544,901	-8.80
1992.....	1,924,901	7.29	1,262,441	15.25	577,417	38.07	1,282,948	135.45
1993.....	1,571,246	-18.37	1,142,409	-9.51	477,008	-17.39	551,783	-56.99
1994.....	1,638,295	4.27	967,078	-15.35	388,858	-18.48	571,134	3.51
1995.....	1,701,423	3.85	1,156,431	19.58	448,395	15.31	551,577	-3.42
1996.....	1,926,844	13.25	1,232,284	6.56	484,244	7.99	571,336	3.58
1997.....	2,005,344	4.07	1,459,692	18.45	603,839	24.70	653,819	14.44
1998.....	2,364,509	17.91	1,361,157	-6.75	717,284	18.79	701,762	7.33
1999.....	2,358,338	-0.26	1,931,887	41.93	678,017	-5.47	1,333,632	90.04
2000.....	2,987,988	26.70	1,934,462	0.13	1,008,748	48.78	1,375,376	3.13
2001.....	2,631,735	-11.92	1,624,558	-16.02	686,118	-31.98	1,421,474	3.35
2002.....	2,061,079	-21.68	1,115,203	-31.35	479,564	-30.10	656,067	-53.85
2003.....	2,050,654	-0.51	1,264,143	13.36	401,908	-16.19	436,786	-33.42
2004.....	2,679,651	30.67	1,578,611	24.88	625,817	55.71	728,716	66.84

N/A—Not applicable.

[1] Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific year values see article.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure C

Individual Income Tax Returns: Taxable Interest and Dividends in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]

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

Tax year	Taxable interest by size of real adjusted gross income (in constant 1990 dollars)									
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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
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
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
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
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
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
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
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
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
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
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
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
2002.....	108,271,505	-25.97	3,542,682	-2.32	19,207,402	-17.55	24,762,591	-27.64	21,475,137	-28.60
2003.....	90,325,111	-16.58	3,158,085	-10.86	15,744,100	-18.03	18,753,937	-24.27	17,207,470	-19.87
2004.....	86,815,303	-3.89	2,852,385	-9.68	13,036,996	-17.19	17,238,371	-8.08	15,278,487	-11.21

Tax year	Taxable interest by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$100,000 under \$200,000	Percent change	\$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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1990.....	22,012,131	N/A	15,932,978	N/A	8,340,823	N/A	5,870,932	N/A	5,100,979	N/A
1991.....	18,389,541	-16.46	14,401,775	-9.61	6,966,726	-16.47	4,794,276	-18.34	4,082,740	-19.96
1992.....	12,738,736	-30.73	10,657,510	-26.00	5,317,211	-23.68	3,866,955	-19.34	3,445,912	-15.60
1993.....	10,957,007	-13.99	8,535,647	-19.91	4,346,336	-18.26	3,312,363	-14.34	2,665,106	-22.66
1994.....	10,480,544	-4.35	8,658,805	1.44	4,405,618	1.36	3,235,102	-2.33	2,833,878	6.33
1995.....	13,165,615	25.62	10,444,882	20.63	5,223,634	18.57	3,936,684	21.69	3,574,941	26.15
1996.....	14,123,074	7.27	10,587,711	1.37	5,443,812	4.22	4,300,984	9.25	3,997,897	11.83
1997.....	15,164,700	7.38	10,841,373	2.40	5,861,031	7.66	4,595,116	6.84	4,523,294	13.14
1998.....	15,705,996	3.57	11,301,668	4.25	6,511,143	11.09	4,911,848	6.89	5,040,226	11.43
1999.....	15,558,516	-0.94	11,324,646	0.20	6,665,755	2.37	5,173,323	5.32	5,258,756	4.34
2000.....	17,595,863	13.09	12,840,306	13.38	7,450,000	11.77	5,985,924	15.71	6,240,065	18.66
2001.....	16,324,185	-7.23	11,841,982	-7.77	6,730,543	-9.66	5,446,277	-9.02	5,650,728	-9.44
2002.....	11,325,788	-30.62	9,007,319	-23.94	5,056,879	-24.87	3,921,918	-27.99	3,679,793	-34.88
2003.....	9,786,891	-13.59	7,584,811	-15.79	4,521,704	-10.58	3,409,032	-13.08	3,401,918	-7.55
2004.....	9,384,835	-4.11	7,924,190	4.47	4,580,973	1.31	3,878,158	13.76	3,987,330	17.21

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure C—Continued

Individual Income Tax Returns: Taxable Interest and Dividends in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]—Continued

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

Tax year	Taxable interest by size of real adjusted gross income (in constant 1990 dollars)—continued				Dividends by size of real adjusted gross income (in constant 1990 dollars)					
	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1990.....	2,562,695	N/A	3,803,802	N/A	80,168,536	N/A	898,886	N/A	9,465,153	N/A
1991.....	1,993,617	-22.21	2,889,154	-24.05	74,169,384	-7.48	906,020	0.79	9,440,189	-0.26
1992.....	1,692,437	-15.11	2,710,899	-6.17	72,624,157	-2.08	796,050	-12.14	9,534,202	1.00
1993.....	1,416,453	-16.31	2,333,502	-13.92	72,087,370	-0.74	839,711	5.48	10,175,565	6.73
1994.....	1,478,463	4.38	2,489,676	6.69	72,672,166	0.81	934,670	11.31	11,041,123	8.51
1995.....	1,908,154	29.06	3,446,732	38.44	81,125,493	11.63	911,760	-2.45	10,534,300	-4.59
1996.....	2,063,817	8.16	3,935,658	14.19	86,879,155	7.09	886,475	-2.77	10,304,589	-2.18
1997.....	2,442,529	18.35	4,720,480	19.94	98,121,687	12.94	846,744	-4.48	10,195,458	-1.06
1998.....	2,710,988	10.99	5,077,327	7.56	94,481,652	-3.71	919,308	8.57	8,693,053	-14.74
1999.....	2,915,529	7.54	5,873,831	15.69	103,894,527	9.96	959,012	4.32	9,202,582	5.86
2000.....	3,370,547	15.61	7,729,206	31.59	111,523,277	7.34	1,196,102	24.72	9,121,120	-0.89
2001.....	3,056,080	-9.33	5,984,930	-22.57	88,216,475	-20.90	1,397,931	16.87	8,975,151	-1.60
2002.....	2,072,997	-32.17	4,218,997	-29.51	75,008,233	-14.97	1,495,273	6.96	8,631,666	-3.83
2003.....	2,078,710	0.28	4,678,454	10.89	81,788,061	9.04	1,472,810	-1.50	8,650,249	0.22
2004.....	2,476,670	19.14	6,176,911	32.03	101,597,460	24.22	1,874,038	27.24	8,523,620	-1.46

Tax year	Dividends by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
1990.....	16,398,205	N/A	17,732,015	N/A	10,847,074	N/A	8,817,758	N/A	4,858,801	N/A
1991.....	16,161,213	-1.45	16,130,491	-9.03	10,481,615	-3.37	8,345,247	-5.36	4,092,185	-15.78
1992.....	15,680,393	-2.98	15,916,196	-1.33	9,159,320	-12.62	7,880,763	-5.57	3,908,855	-4.48
1993.....	16,238,825	3.56	15,930,257	0.09	9,796,779	6.96	7,341,819	-6.84	3,509,632	-10.21
1994.....	14,768,836	-9.05	15,353,355	-3.62	9,853,253	0.58	8,096,692	10.28	3,976,248	13.30
1995.....	16,263,859	10.12	17,858,001	16.31	10,930,880	10.94	8,933,379	10.33	4,843,773	21.82
1996.....	16,332,391	0.42	18,956,413	6.15	12,514,571	14.49	10,084,975	12.89	5,152,372	6.37
1997.....	16,835,619	3.08	21,907,385	15.57	15,910,280	27.13	11,646,978	15.49	5,967,735	15.83
1998.....	16,042,755	-4.71	20,757,752	-5.25	14,700,593	-7.60	11,735,616	0.76	6,115,002	2.47
1999.....	17,633,105	9.91	22,110,044	6.51	15,936,760	8.41	13,451,329	14.62	6,951,937	13.69
2000.....	17,627,811	-0.03	22,474,805	1.65	17,437,176	9.41	15,145,477	12.59	7,638,589	9.88
2001.....	15,497,163	-12.09	17,502,749	-22.12	12,659,617	-27.40	10,847,990	-28.37	5,798,194	-24.09
2002.....	13,277,733	-14.32	15,604,150	-10.85	10,547,631	-16.68	8,552,805	-21.16	4,595,345	-20.75
2003.....	13,024,736	-1.91	15,654,862	0.32	10,787,094	2.27	9,823,771	14.86	5,355,438	16.54
2004.....	14,443,981	10.90	17,492,685	11.74	13,193,550	22.31	12,107,821	23.25	7,085,704	32.31

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure C—Continued

Individual Income Tax Returns: Taxable Interest and Dividends in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]—Continued

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

Tax year	Dividends by size of real adjusted gross income (in constant 1990 dollars)—continued							
	\$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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	3,340,251	N/A	3,358,091	N/A	1,706,578	N/A	2,745,723	N/A
1991.....	2,854,416	-14.54	2,696,800	-19.69	1,228,043	-28.04	1,833,164	-33.24
1992.....	3,100,198	8.61	3,005,419	11.44	1,402,534	14.21	2,240,225	22.21
1993.....	2,907,930	-6.20	2,429,741	-19.15	1,123,587	-19.89	1,793,525	-19.94
1994.....	2,867,157	-1.40	2,572,064	5.86	1,133,633	0.89	2,075,135	15.70
1995.....	3,356,072	17.05	3,071,619	19.42	1,557,247	37.37	2,864,603	38.04
1996.....	3,787,701	12.86	3,532,999	15.02	1,897,809	21.87	3,428,859	19.70
1997.....	4,362,028	15.16	4,342,800	22.92	2,227,818	17.39	3,878,843	13.12
1998.....	4,564,782	4.65	4,551,122	4.80	2,262,115	1.54	4,139,554	6.72
1999.....	5,110,023	11.94	4,745,537	4.27	2,692,501	19.03	5,101,696	23.24
2000.....	5,996,235	17.34	5,537,411	16.69	3,073,805	14.16	6,274,746	22.99
2001.....	4,542,941	-24.24	4,358,583	-21.29	2,275,737	-25.96	4,360,420	-30.51
2002.....	3,548,219	-21.90	3,351,930	-23.10	1,782,726	-21.66	3,620,755	-16.96
2003.....	4,337,821	22.25	4,227,148	26.11	2,484,146	39.35	5,969,988	64.88
2004.....	5,839,959	34.63	6,180,478	46.21	3,857,059	55.27	10,998,566	84.23

N/A—Not applicable.

[1] Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific year values see article.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure D

Individual Income Tax Returns: Sales of Capital Assets Taxable Net Gain and Partnerships and S Corporations Net Income Less Loss in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]

[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 real adjusted gross income (in constant 1990 dollars) [2]									
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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
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
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
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
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
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
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
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
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
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
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
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
2002.....	194,857,843	-24.45	5,145,270	3.75	4,723,014	-26.99	11,145,286	-15.68	19,714,782	-16.38
2003.....	229,417,345	17.74	4,908,356	-4.60	4,848,540	2.66	11,048,558	-0.87	22,213,478	12.67
2004.....	344,030,786	49.96	6,262,047	27.58	5,610,793	15.72	14,159,433	28.16	29,460,029	32.62

Tax year	Sales of capital assets taxable net gain by size of real adjusted gross income (in constant 1990 dollars) [2]—continued									
	\$100,000 under \$200,000	Percent change	\$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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1990.....	17,306,443	N/A	17,782,874	N/A	11,323,613	N/A	9,910,704	N/A	10,727,262	N/A
1991.....	14,960,557	-13.55	15,724,181	-11.58	9,461,357	-16.45	7,302,082	-26.32	8,164,885	-23.89
1992.....	15,464,422	3.37	16,541,543	5.20	10,018,656	5.89	8,419,470	15.30	9,364,470	14.69
1993.....	18,293,272	18.29	18,527,658	12.01	11,641,552	16.20	9,949,941	18.18	10,467,821	11.78
1994.....	18,089,335	-1.11	17,725,594	-4.33	12,188,652	4.70	9,692,539	-2.59	11,328,497	8.22
1995.....	19,743,382	9.14	20,299,581	14.52	13,869,439	13.79	12,349,109	27.41	14,547,797	28.42
1996.....	24,798,871	25.61	28,093,286	38.39	19,856,566	43.17	17,535,311	42.00	22,093,706	51.87
1997.....	35,338,109	42.50	39,055,917	39.02	25,490,547	28.37	25,478,179	45.30	29,698,735	34.42
1998.....	39,767,498	12.53	45,827,954	17.34	32,116,891	26.00	31,358,625	23.08	39,196,697	31.98
1999.....	49,722,652	25.03	57,044,138	24.47	37,768,781	17.60	36,421,311	16.14	45,700,981	16.59
2000.....	50,462,178	1.49	58,572,000	2.68	40,797,359	8.02	41,557,338	14.10	51,686,582	13.10
2001.....	28,157,993	-44.20	32,303,623	-44.85	22,940,406	-43.77	22,542,297	-45.76	27,836,390	-46.14
2002.....	23,162,829	-17.74	27,523,888	-14.80	18,261,305	-20.40	17,175,608	-23.81	19,030,506	-31.63
2003.....	26,961,715	16.40	32,428,009	17.82	22,249,794	21.84	20,893,516	21.65	22,858,919	20.12
2004.....	36,574,697	35.65	48,028,988	48.11	33,612,038	51.07	32,273,999	54.47	38,545,812	68.62

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure D—Continued

Individual Income Tax Returns: Sales of Capital Assets Taxable Net Gain and Partnerships and S Corporations Net Income Less Loss in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]—Continued

[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 real adjusted gross income (in constant 1990 dollars) [2]—continued				Partnerships and S corporations net income less loss by size of real adjusted gross income (in constant 1990 dollars)					
	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1990.....	6,013,187	N/A	12,950,505	N/A	67,022,231	N/A	-17,414,493	N/A	211,735	N/A
1991.....	4,316,453	-28.22	7,676,301	-40.73	60,643,367	-9.52	-19,014,819	-9.19	93,639	-55.78
1992.....	5,748,783	33.18	11,401,315	48.53	81,688,267	34.70	-15,253,184	19.78	327,570	249.82
1993.....	6,424,792	11.76	13,673,887	19.93	83,967,509	2.79	-13,074,397	14.28	-206,646	-163.08
1994.....	6,991,711	8.82	14,847,573	8.58	100,869,352	20.13	-12,710,876	2.78	308,861	249.46
1995.....	9,519,556	36.15	16,190,781	9.05	107,849,467	6.92	-12,136,147	4.52	459,170	48.67
1996.....	14,347,626	50.72	33,504,335	106.93	122,316,348	13.41	-11,494,285	5.29	-43,392	-109.45
1997.....	20,688,726	44.20	49,407,938	47.47	137,071,062	12.06	-10,856,620	5.55	170,773	493.56
1998.....	27,368,219	32.29	69,702,938	41.08	149,405,576	9.00	-13,107,417	-20.73	652,818	282.27
1999.....	31,450,956	14.92	86,205,995	23.68	165,546,638	10.80	-13,544,684	-3.34	137,123	-79.00
2000.....	35,932,528	14.25	118,891,121	37.92	161,542,943	-2.42	-18,384,067	-35.73	-379,951	-377.09
2001.....	19,049,204	-46.99	56,876,377	-52.16	166,132,911	2.84	-21,437,956	-16.61	-195,774	48.47
2002.....	12,544,255	-34.15	36,431,101	-35.95	172,891,012	4.07	-24,694,168	-15.19	25,490	113.02
2003.....	15,766,781	25.69	45,239,678	24.18	180,463,931	4.38	-22,986,289	6.92	-262,292	-1,129.00
2004.....	25,642,867	62.64	73,860,084	63.26	218,634,998	21.15	-20,816,029	9.44	747,521	385.00

Tax year	Partnerships and S corporations net income less loss by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
1990.....	3,947,881	N/A	8,129,248	N/A	13,202,708	N/A	18,665,470	N/A	11,411,743	N/A
1991.....	3,150,882	-20.19	9,042,377	11.23	13,746,385	4.12	19,486,016	4.40	10,150,262	-11.05
1992.....	3,687,855	17.04	9,881,355	9.28	16,415,488	19.42	23,318,517	19.67	12,033,033	18.55
1993.....	4,804,533	30.28	10,582,765	7.10	17,088,523	4.10	22,612,555	-3.03	12,266,183	1.94
1994.....	4,958,170	3.20	11,876,564	12.23	19,169,253	12.18	25,887,758	14.48	14,759,692	20.33
1995.....	5,327,730	7.45	12,587,584	5.99	19,337,314	0.88	27,255,874	5.28	16,429,362	11.31
1996.....	5,322,747	-0.09	12,487,260	-0.80	22,015,926	13.85	29,694,898	8.95	18,980,328	15.53
1997.....	5,886,173	10.59	13,313,648	6.62	22,425,756	1.86	31,884,505	7.37	21,510,024	13.33
1998.....	6,036,157	2.55	13,784,767	3.54	25,794,708	15.02	34,903,839	9.47	24,387,179	13.38
1999.....	6,510,125	7.85	15,376,362	11.55	26,773,937	3.80	39,727,522	13.82	27,275,960	11.85
2000.....	6,300,649	-3.22	15,836,612	2.99	26,940,275	0.62	40,173,917	1.12	27,753,592	1.75
2001.....	6,875,193	9.12	17,046,142	7.64	28,809,600	6.94	43,273,298	7.71	30,198,736	8.81
2002.....	7,512,841	9.27	16,073,226	-5.71	30,880,527	7.19	46,121,434	6.58	31,255,201	3.50
2003.....	7,626,975	1.52	17,643,838	9.77	30,594,073	-0.93	47,413,558	2.80	29,855,060	-4.48
2004.....	8,435,693	10.60	20,296,743	15.04	33,999,459	11.13	53,356,078	12.53	34,449,265	15.39

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

Figure D—Continued

Individual Income Tax Returns: Sales of Capital Assets Taxable Net Gain and Partnerships and S Corporations Net Income Less Loss in Constant 1990 Dollars, by Size of Real Adjusted Gross Income, Tax Years 1990-2004 [1]—Continued

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

Tax year	Partnerships and S corporations net income less loss by size of real adjusted gross income (in constant 1990 dollars)—continued							
	\$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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	9,113,598	N/A	8,971,772	N/A	4,436,933	N/A	6,345,636	N/A
1991.....	7,678,494	-15.75	7,480,198	-16.63	3,737,607	-15.76	5,092,326	-19.75
1992.....	9,794,025	27.55	9,226,370	23.34	5,231,906	39.98	7,025,333	37.96
1993.....	9,757,113	-0.38	9,031,444	-2.11	4,936,844	-5.64	6,168,590	-12.20
1994.....	12,394,228	27.03	11,114,094	23.06	5,945,483	20.43	7,166,125	16.17
1995.....	13,078,314	5.52	12,194,548	9.72	5,832,352	-1.90	7,483,361	4.43
1996.....	14,722,422	12.57	13,615,462	11.65	7,187,227	23.23	9,827,754	31.33
1997.....	17,065,384	15.91	15,678,630	15.15	8,131,193	13.13	11,861,597	20.69
1998.....	19,256,587	12.84	17,772,946	13.36	8,538,068	5.00	11,385,924	-4.01
1999.....	21,615,363	12.25	19,720,526	10.96	9,244,794	8.28	12,709,612	11.63
2000.....	22,303,619	3.18	19,209,403	-2.59	9,636,230	4.23	12,152,666	-4.38
2001.....	23,136,297	3.73	18,670,780	-2.80	8,715,942	-9.55	11,040,652	-9.15
2002.....	22,975,981	-0.69	19,799,661	6.05	10,175,489	16.75	12,765,330	15.62
2003.....	23,698,234	3.14	21,260,645	7.38	10,434,921	2.55	15,185,208	18.96
2004.....	28,183,330	18.93	25,162,783	18.35	12,821,235	22.87	21,998,921	44.87

N/A—Not applicable.

[1] Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific year values see article.

[2] 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, 1990-2004

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 1990-2004 [1]

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

Tax year	Taxable pensions and annuities by size of real adjusted gross income (in constant 1990 dollars)									
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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
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
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
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
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
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
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
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
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
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
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
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
2002.....	259,983,260	3.99	971,456	28.47	55,723,550	8.64	100,259,303	2.49	75,706,197	6.51
2003.....	264,903,710	1.89	1,100,547	13.29	56,747,681	1.84	103,609,360	3.34	75,205,284	-0.66
2004.....	272,805,541	2.98	1,017,690	-7.53	55,830,540	-1.62	106,405,776	2.70	77,571,426	3.15

Tax year	Taxable pensions and annuities by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$100,000 under \$200,000	Percent change	\$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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1990.....	8,871,165	N/A	3,012,169	N/A	1,038,329	N/A	671,793	N/A	386,197	N/A
1991.....	8,921,299	0.57	2,881,707	-4.33	891,734	-14.12	315,958	-52.97	195,660	-49.34
1992.....	8,775,317	-1.64	3,147,182	9.21	994,811	11.56	450,538	42.59	327,367	67.31
1993.....	9,810,683	11.80	3,099,354	-1.52	782,468	-21.35	301,174	-33.15	143,461	-56.18
1994.....	10,619,463	8.24	3,187,294	2.84	811,814	3.75	298,978	-0.73	118,182	-17.62
1995.....	11,746,061	10.61	3,184,661	-0.08	903,244	11.26	339,666	13.61	185,397	56.87
1996.....	13,333,438	13.51	3,794,047	19.14	1,001,337	10.86	412,484	21.44	218,617	17.92
1997.....	16,114,236	20.86	4,909,678	29.40	1,266,241	26.46	569,179	37.99	353,164	61.54
1998.....	19,296,928	19.75	5,687,544	15.84	1,237,162	-2.30	582,404	2.32	361,485	2.36
1999.....	22,416,035	16.16	6,683,027	17.50	1,548,895	25.20	702,654	20.65	432,835	19.74
2000.....	25,061,416	11.80	7,660,762	14.63	1,622,354	4.74	763,599	8.67	426,875	-1.38
2001.....	21,210,230	-15.37	5,501,992	-28.18	1,286,484	-20.70	553,664	-27.49	293,531	-31.24
2002.....	20,204,771	-4.74	5,251,675	-4.55	993,266	-22.79	448,955	-18.91	264,754	-9.80
2003.....	21,209,428	4.97	5,091,558	-3.05	1,064,006	7.12	457,771	1.96	242,654	-8.35
2004.....	23,745,847	11.96	5,796,371	13.84	1,241,885	16.72	588,621	28.58	366,003	50.83

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]—Continued

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

Tax year	Taxable pensions and annuities by size of real adjusted gross income (in constant 1990 dollars)—continued				Taxable social security benefits by size of real adjusted gross income (in constant 1990 dollars)					
	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1990.....	123,131	N/A	74,794	N/A	19,686,539	N/A	7,835	N/A	257,599	N/A
1991.....	34,139	-72.27	38,635	-48.34	20,498,380	4.12	2,725	-65.22	262,700	1.98
1992.....	110,984	225.09	43,793	13.35	21,565,144	5.20	7,816	186.83	348,154	32.53
1993.....	47,933	-56.81	19,179	-56.21	22,287,222	3.35	1,265	-83.82	473,125	35.90
1994.....	28,757	-40.01	31,534	64.42	34,073,450	52.88	5,936	369.25	627,823	32.70
1995.....	58,698	104.12	26,202	-16.91	39,206,999	15.07	10,775	81.52	635,916	1.29
1996.....	92,064	56.84	41,965	60.16	44,335,976	13.08	5,738	-46.75	627,403	-1.34
1997.....	143,044	55.37	89,527	113.34	50,128,411	13.06	2,661	-53.62	804,214	28.18
1998.....	122,014	-14.70	82,828	-7.48	54,786,842	9.29	1,394	-47.61	903,666	12.37
1999.....	140,456	15.11	98,646	19.10	58,885,471	7.48	1,733	24.32	988,339	9.37
2000.....	170,654	21.50	114,592	16.16	68,257,982	15.92	9,073	423.54	1,201,295	21.55
2001.....	111,084	-34.91	92,559	-19.23	69,047,501	1.16	8,308	-8.43	1,628,167	35.53
2002.....	104,504	-5.92	54,830	-40.76	67,901,405	-1.66	7,997	-3.74	1,980,567	21.64
2003.....	94,907	-9.18	80,512	46.84	69,447,507	2.28	4,648	-41.88	2,275,229	14.88
2004.....	127,070	33.89	114,312	41.98	76,428,691	10.05	2,655	-42.88	2,623,723	15.32

Tax year	Taxable social security benefits by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
1990.....	9,598,439	N/A	7,175,819	N/A	1,821,289	N/A	621,953	N/A	134,604	N/A
1991.....	10,795,905	12.48	6,931,080	-3.41	1,714,745	-5.85	617,315	-0.75	114,728	-14.77
1992.....	11,317,110	4.83	7,514,709	8.42	1,582,335	-7.72	614,487	-0.46	112,474	-1.96
1993.....	12,166,357	7.50	7,114,098	-5.33	1,767,638	11.71	584,463	-4.89	115,622	2.80
1994.....	14,223,391	16.91	14,338,423	101.55	3,403,985	92.57	1,141,620	95.33	221,740	91.78
1995.....	16,890,793	18.75	16,102,266	12.30	3,939,717	15.74	1,259,625	10.34	235,890	6.38
1996.....	18,533,405	9.72	18,793,051	16.71	4,374,792	11.04	1,547,259	22.83	285,118	20.87
1997.....	21,187,401	14.32	20,618,134	9.71	5,167,185	18.11	1,770,319	14.42	359,991	26.26
1998.....	23,151,455	9.27	22,455,688	8.91	5,569,887	7.79	2,002,689	13.13	447,709	24.37
1999.....	24,638,103	6.42	24,092,107	7.29	6,260,971	12.41	2,144,088	7.06	477,743	6.71
2000.....	29,028,828	17.82	26,634,965	10.55	7,722,101	23.34	2,700,271	25.94	586,514	22.77
2001.....	32,063,981	10.46	25,567,263	-4.01	6,776,566	-12.24	2,213,788	-18.02	487,278	-16.92
2002.....	31,499,417	-1.76	25,414,013	-0.60	6,253,529	-7.72	2,035,752	-8.04	445,188	-8.64
2003.....	32,219,874	2.29	25,902,785	1.92	6,209,116	-0.71	2,055,609	0.98	493,111	10.76
2004.....	35,493,621	10.16	27,732,962	7.07	7,016,029	13.00	2,572,959	25.17	592,919	20.24

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]—Continued

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

Tax year	Taxable social security benefits by size of real adjusted gross income (in constant 1990 dollars)—continued							
	\$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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	43,086	N/A	19,416	N/A	4,446	N/A	2,053	N/A
1991.....	39,352	-8.67	15,024	-22.62	3,369	-24.22	1,438	-29.96
1992.....	44,148	12.19	18,357	22.18	3,647	8.25	1,905	32.48
1993.....	43,322	-1.87	15,854	-13.64	3,659	0.33	1,820	-4.46
1994.....	73,537	69.75	27,732	74.92	6,188	69.12	3,077	69.07
1995.....	85,899	16.81	34,723	25.21	7,582	22.53	3,813	23.92
1996.....	110,058	28.12	43,833	26.24	9,650	27.28	5,669	48.68
1997.....	136,821	24.32	60,304	37.58	13,481	39.70	7,901	39.37
1998.....	158,716	16.00	68,776	14.05	16,487	22.30	10,376	31.33
1999.....	175,909	10.83	77,864	13.21	18,120	9.90	10,496	1.16
2000.....	231,642	31.68	102,284	31.36	25,312	39.69	15,697	49.55
2001.....	189,755	-18.08	80,159	-21.63	20,353	-19.59	11,884	-24.29
2002.....	165,756	-12.65	72,606	-9.42	16,836	-17.28	9,745	-18.00
2003.....	178,803	7.87	76,676	5.61	20,371	21.00	11,285	15.80
2004.....	240,190	34.33	108,364	41.33	28,423	39.53	16,846	49.28

N/A—Not applicable.

[1] Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific year values see article.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]

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

Tax year	Itemized deductions by size of real adjusted gross income (in constant 1990 dollars)									
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1990.....	458,485,055	N/A	0	N/A	29,403,369	N/A	139,644,984	N/A	165,460,943	N/A
1991.....	448,835,044	-2.10	0	N/A	32,095,497	9.16	143,502,423	2.76	164,230,999	-0.74
1992.....	449,157,159	0.07	0	N/A	32,645,650	1.71	144,060,912	0.39	163,538,826	-0.42
1993.....	443,402,991	-1.28	0	N/A	33,414,477	2.36	143,584,422	-0.33	157,293,350	-3.82
1994.....	435,321,047	-1.82	0	N/A	30,904,534	-7.51	138,768,682	-3.35	157,283,253	-0.01
1995.....	452,293,340	3.90	0	N/A	32,464,643	5.05	140,823,141	1.48	161,342,014	2.58
1996.....	477,117,744	5.49	0	N/A	33,731,161	3.90	146,755,953	4.21	166,352,113	3.11
1997.....	505,545,742	5.96	0	N/A	34,476,606	2.21	149,984,803	2.20	171,362,822	3.01
1998.....	539,442,054	6.70	0	N/A	35,848,271	3.98	152,548,048	1.71	183,434,010	7.04
1999.....	581,472,037	7.79	0	N/A	37,486,466	4.57	158,478,346	3.89	195,649,075	6.66
2000.....	623,945,759	7.30	0	N/A	40,130,644	7.05	170,179,810	7.38	203,555,338	4.04
2001.....	652,788,384	4.62	0	N/A	48,478,995	20.80	188,671,756	10.87	216,625,479	6.42
2002.....	652,461,000	-0.05	0	N/A	54,872,318	13.19	198,984,864	5.47	218,965,294	1.08
2003.....	640,619,999	-1.81	0	N/A	56,537,385	3.03	191,276,365	-3.87	215,566,651	-1.55
2004.....	690,679,068	7.81	0	N/A	60,010,897	6.14	204,498,944	6.91	223,349,289	3.61

Tax year	Itemized deductions by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$100,000 under \$200,000	Percent change	\$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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1990.....	60,464,449	N/A	31,452,953	N/A	12,122,292	N/A	6,946,393	N/A	5,719,130	N/A
1991.....	57,669,481	-4.62	27,949,203	-11.14	9,223,920	-23.91	5,096,233	-26.63	4,047,831	-29.22
1992.....	56,632,332	-1.80	27,290,118	-2.36	9,580,817	3.87	5,418,203	6.32	4,265,302	5.37
1993.....	56,137,372	-0.87	26,814,813	-1.74	9,315,411	-2.77	5,824,941	7.51	4,597,240	7.78
1994.....	54,709,174	-2.54	27,748,403	3.48	9,203,939	-1.20	5,762,244	-1.08	4,541,572	-1.21
1995.....	58,963,547	7.78	29,440,487	6.10	10,289,088	11.79	6,427,495	11.54	5,424,014	19.43
1996.....	61,834,820	4.87	32,286,070	9.67	11,596,155	12.70	7,346,257	14.29	6,554,312	20.84
1997.....	70,257,522	13.62	35,411,779	9.68	12,988,620	12.01	8,746,999	19.07	8,044,917	22.74
1998.....	77,151,078	9.81	39,443,944	11.39	15,029,713	15.71	9,966,882	13.95	9,304,142	15.65
1999.....	84,468,653	9.48	43,947,137	11.42	16,954,455	12.81	11,575,195	16.14	11,105,199	19.36
2000.....	90,680,791	7.35	47,523,806	8.14	18,334,539	8.14	12,741,880	10.08	12,391,619	11.58
2001.....	92,261,158	1.74	46,635,503	-1.87	17,774,516	-3.05	11,855,142	-6.96	10,881,154	-12.19
2002.....	89,302,437	-3.21	42,541,145	-8.78	15,758,409	-11.34	9,630,781	-18.76	8,347,475	-23.29
2003.....	86,365,601	-3.29	41,235,676	-3.07	15,201,649	-3.53	9,777,871	1.53	8,463,296	1.39
2004.....	92,896,844	7.56	46,391,578	12.50	17,265,998	13.58	12,019,319	22.92	10,894,186	28.72

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]—Continued

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

Tax year	Itemized deductions by size of real adjusted gross income (in constant 1990 dollars)—continued				Total income tax by size of real adjusted gross income (in constant 1990 dollars)					
	\$5,000,000 under \$10,000,000	Percent change	\$10,000,000 or more	Percent change	All returns	Percent change	No adjusted gross income	Percent change	\$1 under \$20,000	Percent change
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1990.....	2,826,192	N/A	4,444,350	N/A	447,126,703	N/A	65,556	N/A	26,784,377	N/A
1991.....	2,074,033	-26.61	2,945,423	-33.73	430,354,696	-3.75	77,677	18.49	25,929,844	-3.19
1992.....	2,201,565	6.15	3,523,434	19.62	443,838,569	3.13	70,855	-8.78	24,440,693	-5.74
1993.....	2,466,020	12.01	3,954,945	12.25	454,600,186	2.42	61,390	-13.36	24,569,043	0.53
1994.....	2,400,359	-2.66	3,998,887	1.11	471,654,620	3.75	89,818	46.31	24,997,041	1.74
1995.....	2,802,731	16.76	4,316,182	7.93	504,647,539	7.00	75,441	-16.01	25,838,181	3.36
1996.....	3,576,018	27.59	7,084,886	64.15	548,537,291	8.70	100,487	33.20	25,915,706	0.30
1997.....	4,553,823	27.34	9,717,851	37.16	595,538,598	8.57	90,683	-9.76	25,842,385	-0.28
1998.....	5,246,510	15.21	11,469,455	18.02	628,821,355	5.59	71,827	-20.79	25,413,828	-1.66
1999.....	6,285,096	19.80	15,522,412	35.34	688,158,031	9.44	85,700	19.31	25,198,529	-0.85
2000.....	7,427,965	18.18	20,979,366	35.16	744,322,733	8.16	93,997	9.68	25,825,917	2.49
2001.....	5,819,840	-21.65	13,784,843	-34.29	655,331,342	-11.96	68,009	-27.65	22,661,146	-12.25
2002.....	4,556,738	-21.70	9,501,543	-31.07	579,036,812	-11.64	90,366	32.87	18,214,738	-19.62
2003.....	4,787,005	5.05	11,408,499	20.07	531,337,895	-8.24	55,816	-38.23	16,926,593	-7.07
2004.....	6,454,966	34.84	16,897,048	48.11	575,642,658	8.34	59,548	6.69	16,904,305	-0.13

Tax year	Total income tax by size of real adjusted gross income (in constant 1990 dollars)—continued									
	\$20,000 under \$50,000	Percent change	\$50,000 under \$100,000	Percent change	\$100,000 under \$200,000	Percent change	\$200,000 under \$500,000	Percent change	\$500,000 under \$1,000,000	Percent change
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
1990.....	129,114,681	N/A	131,616,718	N/A	57,823,643	N/A	43,437,775	N/A	20,942,219	N/A
1991.....	127,054,994	-1.60	126,700,657	-3.74	56,953,941	-1.50	43,531,998	0.22	19,088,630	-8.85
1992.....	124,390,187	-2.10	125,301,522	-1.10	58,322,010	2.40	46,964,937	7.89	21,887,458	14.66
1993.....	123,296,650	-0.88	125,673,557	0.30	61,798,098	5.96	50,185,528	6.86	23,901,012	9.20
1994.....	124,812,952	1.23	132,476,986	5.41	64,766,940	4.80	53,646,147	6.90	24,624,961	3.03
1995.....	125,811,894	0.80	137,939,528	4.12	70,754,815	9.25	59,774,243	11.42	28,539,297	15.90
1996.....	129,110,416	2.62	143,253,474	3.85	77,083,463	8.94	66,779,868	11.72	33,141,227	16.12
1997.....	132,686,795	2.77	150,261,391	4.89	85,831,310	11.35	73,950,208	10.74	37,726,465	13.84
1998.....	126,742,831	-4.48	155,404,639	3.42	95,171,866	10.88	79,401,241	7.37	41,496,633	9.99
1999.....	126,881,544	0.11	165,038,856	6.20	105,196,937	10.53	90,870,265	14.44	47,128,097	13.57
2000.....	131,297,960	3.48	172,161,127	4.32	114,628,230	8.97	95,754,997	5.38	51,159,756	8.55
2001.....	128,806,204	-1.90	168,034,839	-2.40	104,210,325	-9.09	84,321,792	-11.94	43,200,885	-15.56
2002.....	111,812,992	-13.19	153,903,387	-8.41	96,244,669	-7.64	77,733,042	-7.81	38,416,830	-11.07
2003.....	103,503,730	-7.43	137,011,640	-10.98	87,310,478	-9.28	72,591,741	-6.61	35,209,856	-8.35
2004.....	102,269,131	-1.19	137,258,358	0.18	93,832,365	7.47	81,116,035	11.74	40,503,530	15.03

Footnotes at end of figure.

Selected Income and Tax Items from Inflation-Indexed Individual Tax Returns, 1990-2004

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 1990-2004 [1]—Continued

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

Tax year	Total income tax by size of real adjusted gross income (in constant 1990 dollars)—continued							
	\$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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1990.....	13,345,014	N/A	10,915,667	N/A	5,177,693	N/A	7,903,360	N/A
1991.....	11,602,186	-13.06	9,431,354	-13.60	4,314,967	-16.66	5,668,447	-28.28
1992.....	14,355,100	23.73	12,462,187	32.14	6,253,362	44.92	9,390,258	65.66
1993.....	16,109,446	12.22	13,248,841	6.31	6,426,007	2.76	9,330,614	-0.64
1994.....	16,304,196	1.21	13,705,508	3.45	6,671,144	3.81	9,558,929	2.45
1995.....	19,207,409	17.81	17,116,212	24.89	8,114,920	21.64	11,475,599	20.05
1996.....	22,834,663	18.88	21,248,212	24.14	11,028,062	35.90	18,041,711	57.22
1997.....	27,460,731	20.26	25,448,278	19.77	13,619,080	23.49	22,621,270	25.38
1998.....	30,742,633	11.95	29,984,391	17.82	16,293,481	19.64	28,097,986	24.21
1999.....	35,739,086	16.25	35,772,156	19.30	19,603,583	20.32	36,643,279	30.41
2000.....	40,216,442	12.53	40,564,920	13.40	23,418,962	19.46	49,200,425	34.27
2001.....	31,556,603	-21.53	29,787,197	-26.57	15,280,383	-34.75	27,403,960	-44.30
2002.....	26,780,269	-15.14	24,103,395	-19.08	12,329,861	-19.31	19,407,261	-29.18
2003.....	24,772,286	-7.50	22,321,527	-7.39	11,626,330	-5.71	20,007,899	3.09
2004.....	30,161,852	21.76	28,336,462	26.95	15,470,621	33.07	29,730,451	48.59

N/A—Not applicable.

[1] Constant dollars based on CPI-U, where 1990 = 130.7 in 1982-84 dollars and then converted to 100.0. For specific year values see article.