

**Table 7. Federal AGI Classified by Number of Exemptions
1999 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	(\$302,112)	(\$478,158)	(\$62,404)	(\$89,351)	(\$54,230)	(\$9,375)	(\$995,630)
\$ 0 to \$ 5,000	145,658	35,984	15,925	6,051	1,929	794	206,340
\$ 5,001 to \$ 10,000	631,031	175,576	78,204	32,329	11,382	4,679	933,201
\$ 10,001 to \$ 15,000	1,109,521	397,725	166,900	72,757	27,314	11,443	1,785,660
\$ 15,001 to \$ 20,000	1,540,843	641,334	264,028	128,492	49,101	20,850	2,644,646
\$ 20,001 to \$ 25,000	1,815,023	774,341	327,162	192,491	75,707	33,796	3,218,521
\$ 25,001 to \$ 35,000	3,892,529	1,707,650	689,634	517,741	230,118	104,456	7,142,127
\$ 35,001 to \$ 50,000	4,376,304	3,102,124	1,281,288	1,239,897	515,968	224,074	10,739,655
\$ 50,001 to \$ 75,000	3,488,757	6,039,688	2,626,217	2,958,149	1,057,371	376,658	16,546,840
\$ 75,001 to \$ 100,000	1,454,715	4,455,327	2,040,396	2,572,450	836,324	277,768	11,636,979
\$ 100,001 to \$ 250,000	2,158,933	7,796,944	3,435,868	4,618,349	1,602,266	474,954	20,087,314
\$ 250,001 and Over	2,624,872	8,211,126	2,699,530	4,007,011	1,967,971	754,004	20,264,513
Total	\$22,936,073	\$32,859,660	\$13,562,748	\$16,256,365	\$6,321,219	\$2,274,101	\$94,210,166

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.6	0.1	0.1	0.0	0.0	0.0	0.2
\$ 5,001 to \$ 10,000	2.7	0.5	0.6	0.2	0.2	0.2	1.0
\$ 10,001 to \$ 15,000	4.8	1.2	1.2	0.4	0.4	0.5	1.9
\$ 15,001 to \$ 20,000	6.6	1.9	1.9	0.8	0.8	0.9	2.8
\$ 20,001 to \$ 25,000	7.8	2.3	2.4	1.2	1.2	1.5	3.4
\$ 25,001 to \$ 35,000	16.8	5.1	5.1	3.2	3.6	4.6	7.5
\$ 35,001 to \$ 50,000	18.8	9.3	9.4	7.6	8.1	9.8	11.3
\$ 50,001 to \$ 75,000	15.0	18.1	19.3	18.1	16.6	16.5	17.4
\$ 75,001 to \$ 100,000	6.3	13.4	15.0	15.7	13.1	12.2	12.2
\$ 100,001 to \$ 250,000	9.3	23.4	25.2	28.3	25.1	20.8	21.1
\$ 250,001 and Over	11.3	24.6	19.8	24.5	30.9	33.0	21.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average Per Return

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	(\$46,999)	(\$114,694)	(\$63,354)	(\$95,665)	(\$142,710)	(\$63,347)	(\$76,329)
\$ 0 to \$ 5,000	2,708	2,832	2,919	2,889	2,771	2,807	2,750
\$ 5,001 to \$ 10,000	7,613	7,651	7,740	7,798	7,855	7,877	7,641
\$ 10,001 to \$ 15,000	12,520	12,645	12,597	12,586	12,558	12,574	12,559
\$ 15,001 to \$ 20,000	17,479	17,522	17,531	17,597	17,574	17,654	17,504
\$ 20,001 to \$ 25,000	22,456	22,430	22,442	22,540	22,525	22,561	22,456
\$ 25,001 to \$ 35,000	29,685	29,856	29,795	30,000	30,057	30,163	29,778
\$ 35,001 to \$ 50,000	41,475	42,251	42,372	42,708	42,526	42,207	42,009
\$ 50,001 to \$ 75,000	59,701	61,577	61,725	62,000	61,784	61,245	61,275
\$ 75,001 to \$ 100,000	85,376	85,987	85,944	86,073	86,130	85,996	85,932
\$ 100,001 to \$ 250,000	141,430	140,379	139,511	141,411	143,238	143,361	140,872
\$ 250,001 and Over	768,405	742,752	676,066	656,242	768,739	913,944	724,898
Average	\$31,355	\$67,128	\$65,292	\$84,911	\$88,764	\$84,526	\$54,828