

**Table 7. Federal AGI Classified by Number of Exemptions
2008 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	(\$734,684)	(\$1,340,616)	(\$305,233)	(\$362,993)	(\$202,163)	(\$119,573)	(\$3,065,261)
\$ 0 to \$ 5,000	148,015	34,945	12,682	5,177	1,781	793	\$203,392
\$ 5,000 to \$ 10,000	574,642	159,284	63,551	26,634	10,710	3,984	\$838,804
\$ 10,000 to \$ 15,000	994,275	326,051	166,111	80,778	30,757	13,005	\$1,610,977
\$ 15,000 to \$ 20,000	1,389,714	510,940	267,491	144,695	60,669	28,673	\$2,402,182
\$ 20,000 to \$ 25,000	1,676,019	652,775	326,557	216,470	101,083	47,856	\$3,020,760
\$ 25,000 to \$ 35,000	4,003,083	1,655,199	747,244	518,498	304,380	196,455	\$7,424,859
\$ 35,000 to \$ 50,000	6,109,765	2,981,493	1,156,801	931,020	483,915	371,033	\$12,034,027
\$ 50,000 to \$ 75,000	6,925,826	6,636,923	2,423,158	2,302,028	957,210	517,064	\$19,762,211
\$ 75,000 to \$ 100,000	3,402,870	7,167,383	2,805,131	2,983,586	1,050,092	403,715	\$17,812,775
\$ 100,000 to \$ 250,000	4,268,985	16,479,410	7,107,489	9,075,126	2,893,257	900,599	\$40,724,865
\$ 250,000 and over	3,479,063	12,901,450	4,264,365	7,679,658	2,970,225	1,022,652	\$32,317,412
Total	\$32,237,572	\$48,165,236	\$19,035,347	\$23,600,676	\$8,661,915	\$3,386,255	\$135,087,002

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	0.4	0.1	0.1	0.0	0.0	0.0	0.1
\$ 5,000 to \$ 10,000	1.7	0.3	0.3	0.1	0.1	0.1	0.6
\$ 10,000 to \$ 15,000	3.0	0.7	0.9	0.3	0.3	0.4	1.2
\$ 15,000 to \$ 20,000	4.2	1.0	1.4	0.6	0.7	0.8	1.7
\$ 20,000 to \$ 25,000	5.1	1.3	1.7	0.9	1.1	1.4	2.2
\$ 25,000 to \$ 35,000	12.1	3.3	3.9	2.2	3.4	5.6	5.4
\$ 35,000 to \$ 50,000	18.5	6.0	6.0	3.9	5.5	10.6	8.7
\$ 50,000 to \$ 75,000	21.0	13.4	12.5	9.6	10.8	14.7	14.3
\$ 75,000 to \$ 100,000	10.3	14.5	14.5	12.5	11.8	11.5	12.9
\$ 100,000 to \$ 250,000	12.9	33.3	36.7	37.9	32.6	25.7	29.5
\$ 250,000 and over	10.6	26.1	22.0	32.0	33.5	29.2	23.4
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	(\$47,150)	(\$155,038)	(\$149,624)	(\$175,359)	(\$225,628)	(\$339,697)	(\$103,602)
\$ 0 to \$ 5,000	2,605	2,702	2,939	2,891	2,715	2,783	2,648
\$ 5,000 to \$ 10,000	7,545	7,668	7,715	7,720	7,699	7,796	7,589
\$ 10,000 to \$ 15,000	12,533	12,571	12,641	12,691	12,683	12,775	12,564
\$ 15,000 to \$ 20,000	17,475	17,535	17,523	17,590	17,652	17,710	17,507
\$ 20,000 to \$ 25,000	22,472	22,496	22,465	22,516	22,624	22,584	22,487
\$ 25,000 to \$ 35,000	29,874	29,918	29,775	29,869	29,794	30,340	29,882
\$ 35,000 to \$ 50,000	41,870	42,276	42,124	42,336	42,175	41,887	42,043
\$ 50,000 to \$ 75,000	60,403	62,244	62,324	62,679	62,201	61,068	61,613
\$ 75,000 to \$ 100,000	85,416	86,633	87,005	87,160	86,849	86,504	86,553
\$ 100,000 to \$ 250,000	137,258	141,526	142,249	144,598	144,735	141,071	142,075
\$ 250,000 and over	680,435	696,247	589,082	665,136	655,389	722,722	668,060
Average	\$37,809	\$83,530	\$79,841	\$109,196	\$99,602	\$80,300	\$67,109