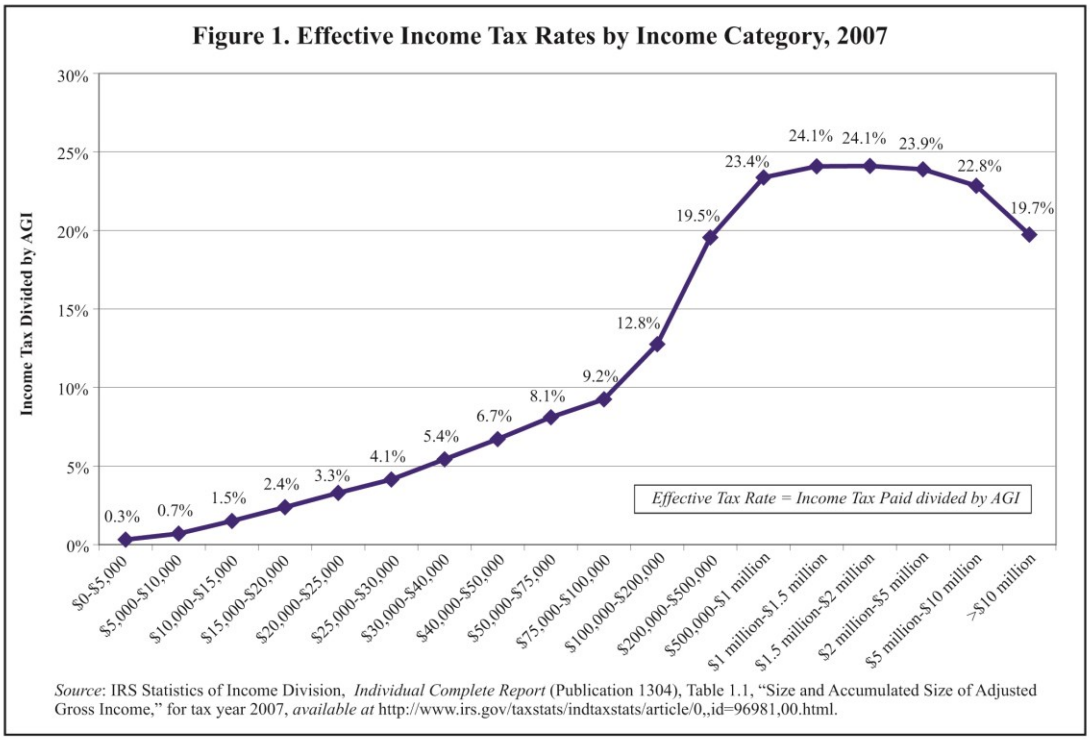

Source: IRS Statistics of Income Division, *Individual Complete Report* (Publication 1304), Table 1.1, "Size and Accumulated Size of Adjusted Gross Income," for tax year 2007, *available at* http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96981,00.html.

The chart below superimposes 2009 on the 2007 chart.[22]

[22] Martin A. Sullivan, *Busting Myths About Rich People's Taxes*, 135 TAX NOTES 251, 252 (2012). Reprinted with permission of Tax Analysts. *See also* James B. Stewart, *High Income, Low Taxes And Never A Bad Year*, at www.nytimes.com/2013/11/02/business/high-earnings-low-taxes-and-never-a-bad-year.html (focusing on the top 400 income tax returns in 2009 and discussing how the preferential rate applied to net capital gain and dividend is responsible for the super wealthy having a lower effective tax rate than the merely wealthy).