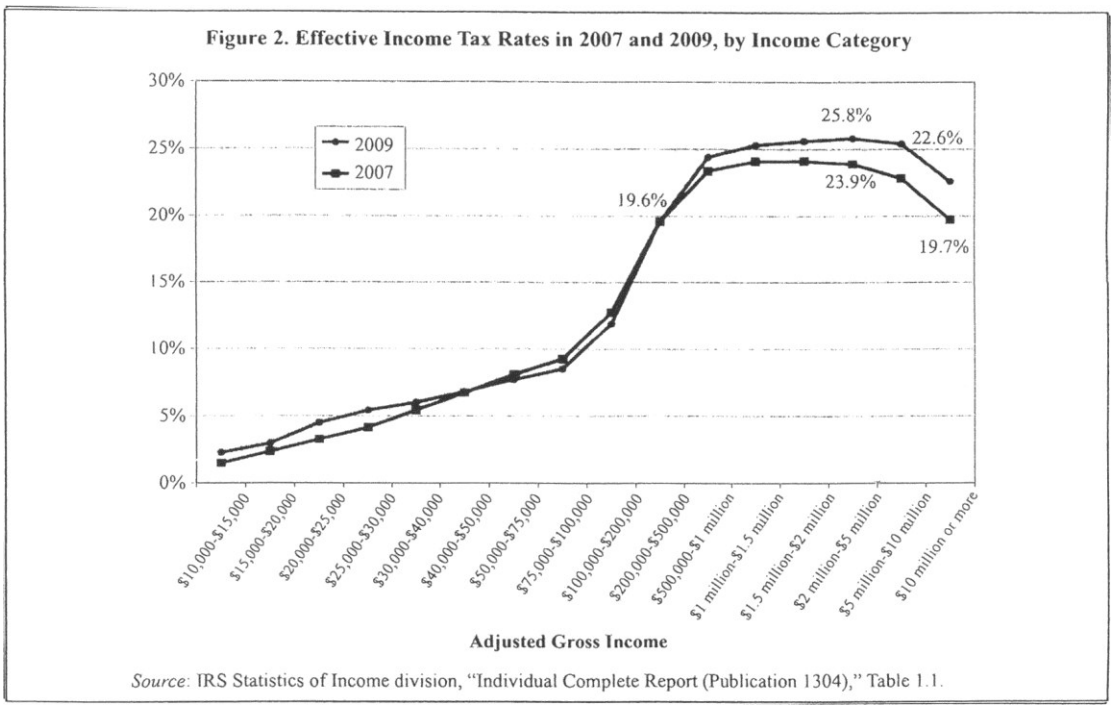
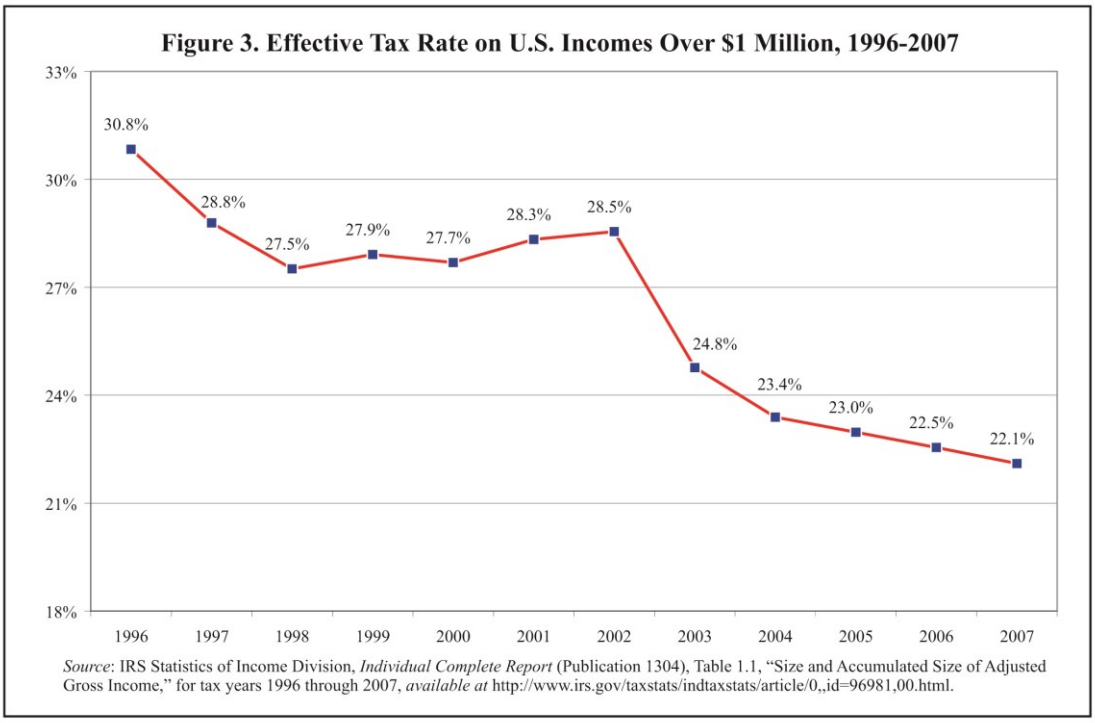


Illustrating this trend a different way, the chart below shows the year-over-year effective Federal income tax rates for those with incomes exceeding $1 million between 1996 and 2007.[23]



[23] Sullivan, *Progressive*, *supra* note 20, at 1137.