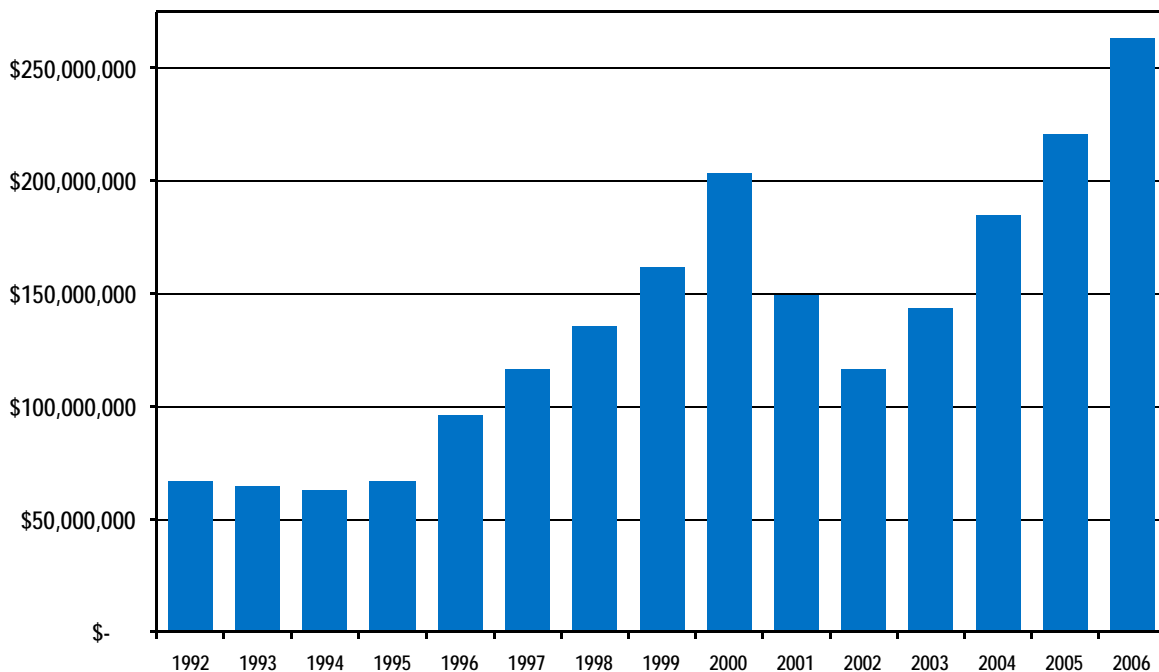


Taxation

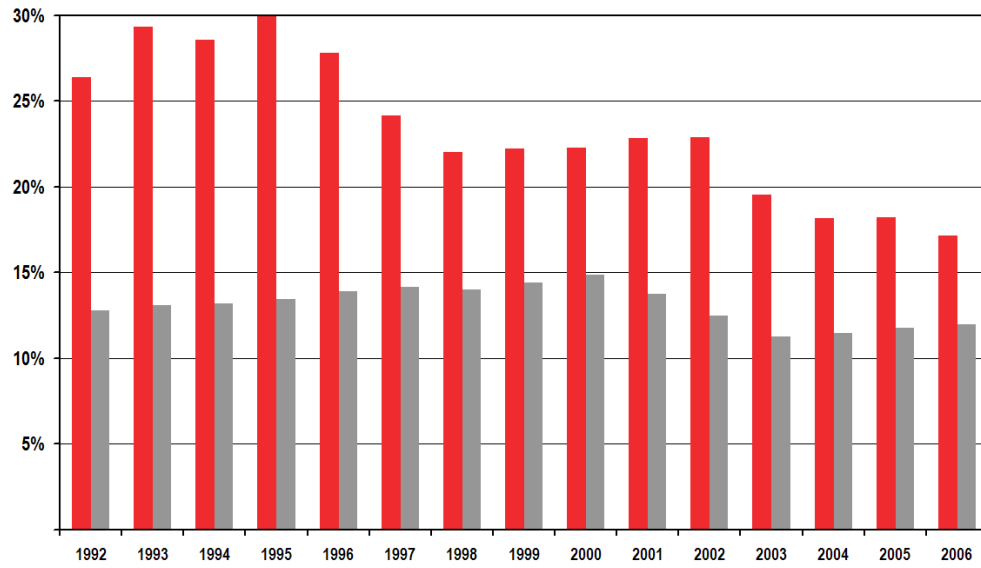
PROF. MICHAEL J. MCINTYRE
CHARTS FROM CLASS 1

WAYNE STATE
UNIVERSITY
LAW SCHOOL

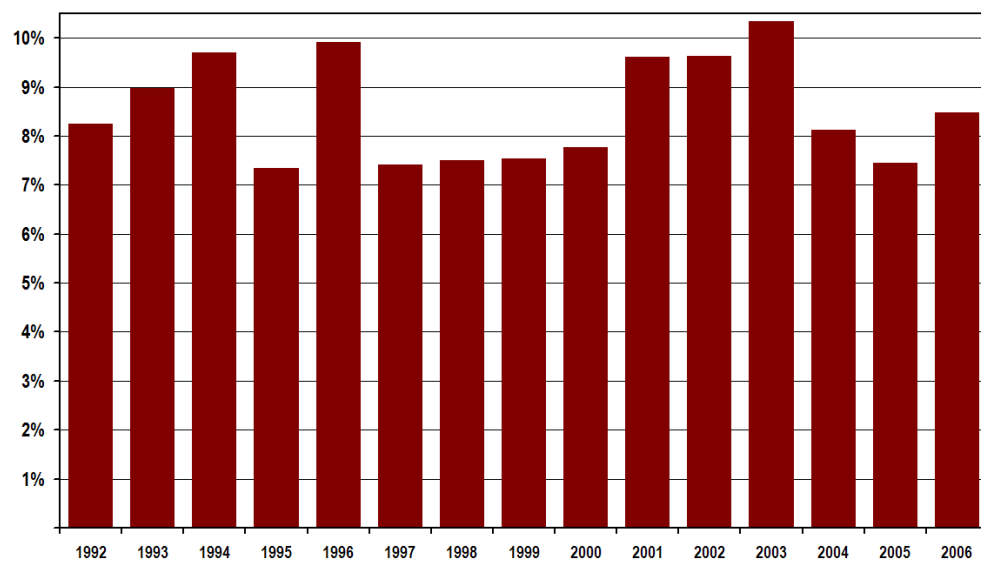
Average AGI for the 400 Highest-Income Tax Returns
(in 2006 dollars)



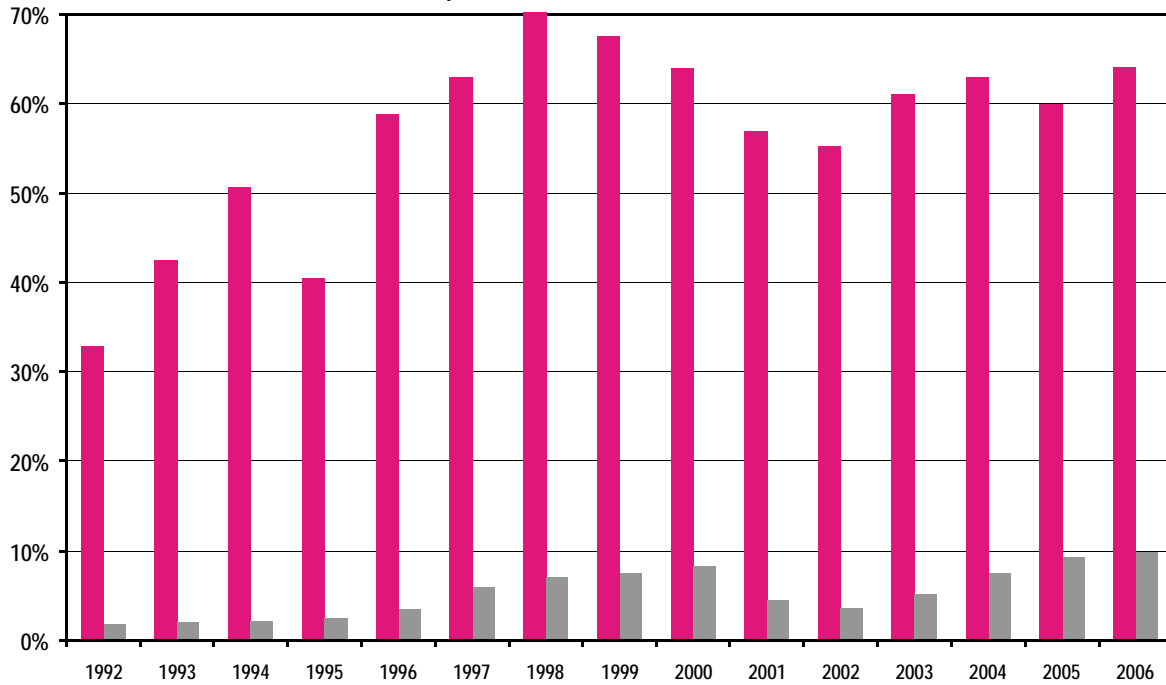
**Federal Income Taxes as a % of AGI
for the Top 400 returns and for all other returns**



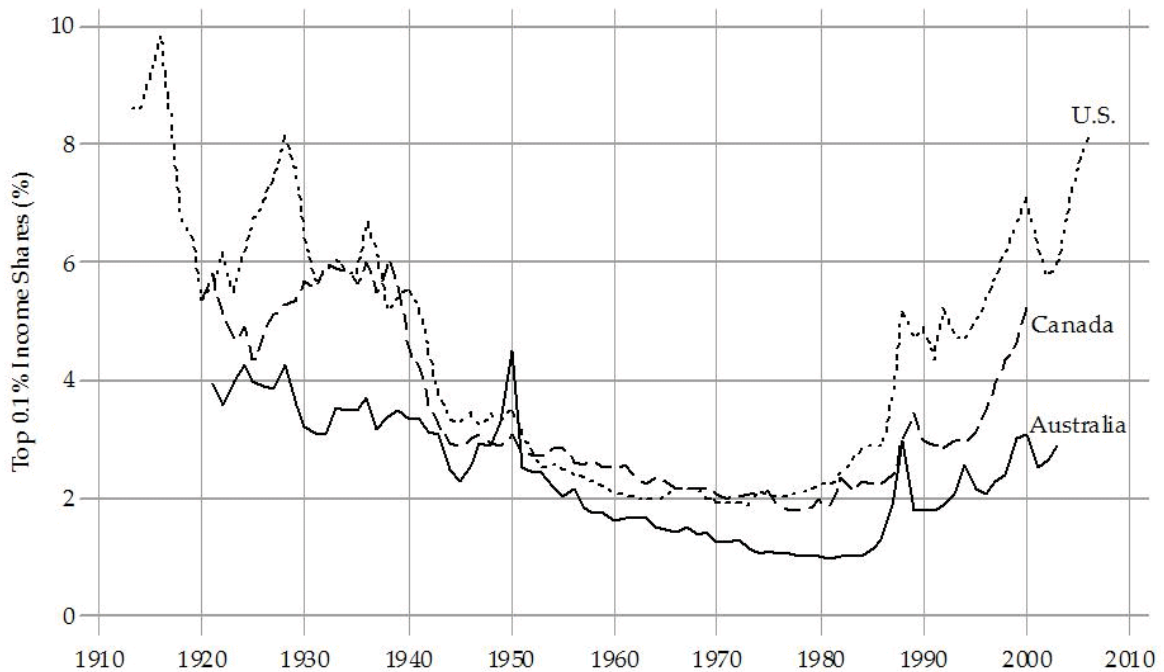
**Share of Total Reported Capital Gains
for the 400 Highest-Income Tax Returns**



% of total reported income coming from low-rate capital gains & dividends
for the Top 400 returns and for all other returns



Top 0.1% Income Shares in U.S., Canada and Australia



Note: Capital gains excluded from U.S. series by Piketty and Saez (2006) and Canadian series by Saez and Veall (2005).
Certain capital gains included in Australian series by Atkinson and Leigh (2007).