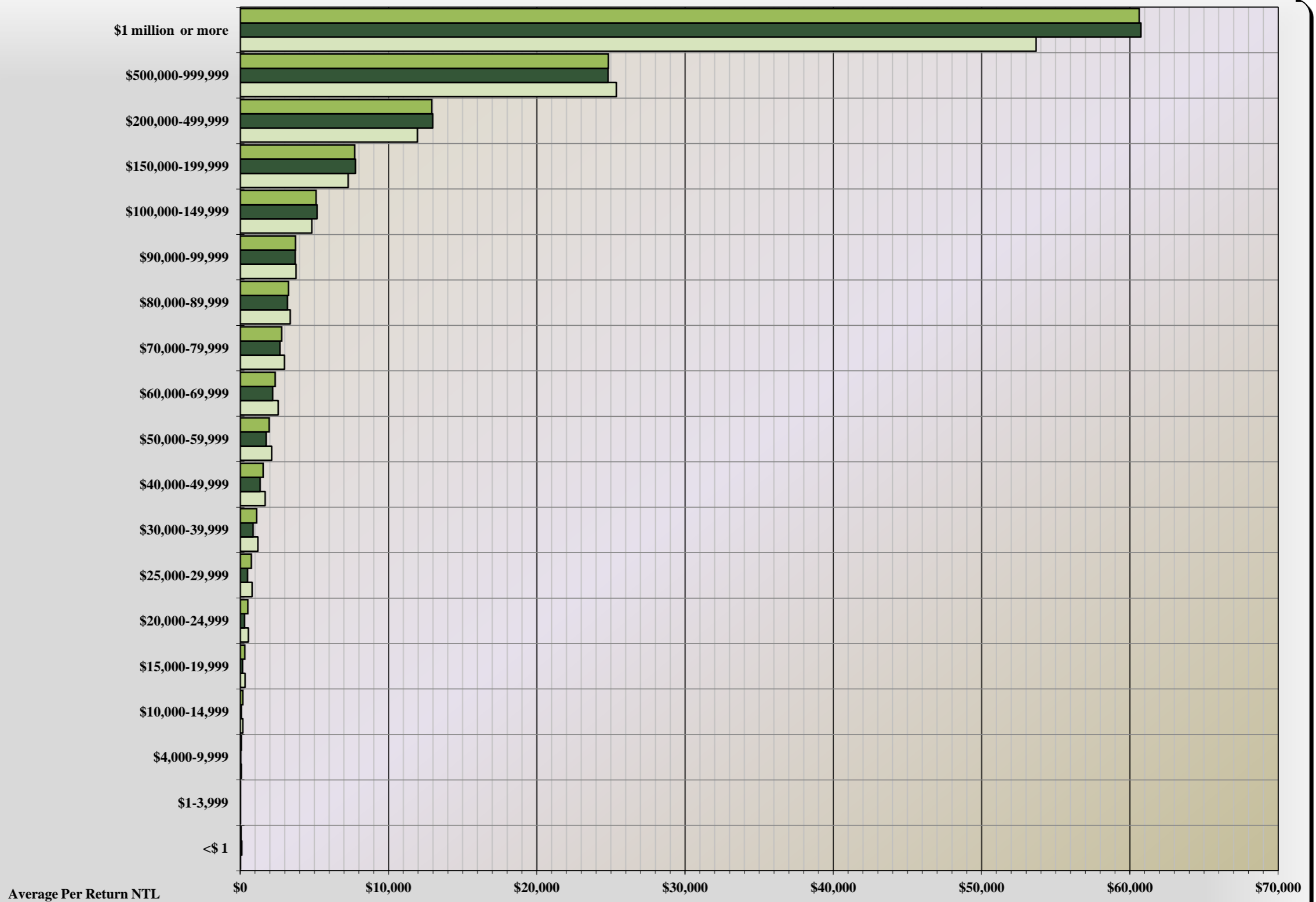


Exhibit A9. Tax Year 2012 All Returns: Average Per Return Net Tax Liability (NTL) for Standard and Itemized Deduction Returns Filed By FAGI Level



FAGI Level [\$]	<\$1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
All Returns: Avg Per Return NTL	\$49	\$7	\$73	\$168	\$304	\$511	\$752	\$1,110	\$1,551	\$1,948	\$2,358	\$2,800	\$3,246	\$3,718	\$5,121	\$7,725	\$12,918	\$24,834	\$60,625
Itemized Deduction Returns: Avg Per Return NTL	\$114	\$6	\$33	\$67	\$160	\$294	\$489	\$868	\$1,343	\$1,753	\$2,185	\$2,679	\$3,191	\$3,707	\$5,181	\$7,770	\$12,979	\$24,818	\$60,748
Standard Deduction Returns: Avg Per Return NTL	\$12	\$7	\$76	\$178	\$320	\$544	\$808	\$1,196	\$1,680	\$2,120	\$2,561	\$2,988	\$3,364	\$3,752	\$4,821	\$7,277	\$11,950	\$25,372	\$53,667