

The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for filers with income levels of up to approximately \$40,000 before tapering to a more gradual increase for higher income levels. The sharp decline in the effective tax rate for the uppermost income levels reflects a combination effect of special income apportionment provisions applicable to income of part-year and nonresident filers and tax credits claimed by resident filers for taxes paid to another state or country.

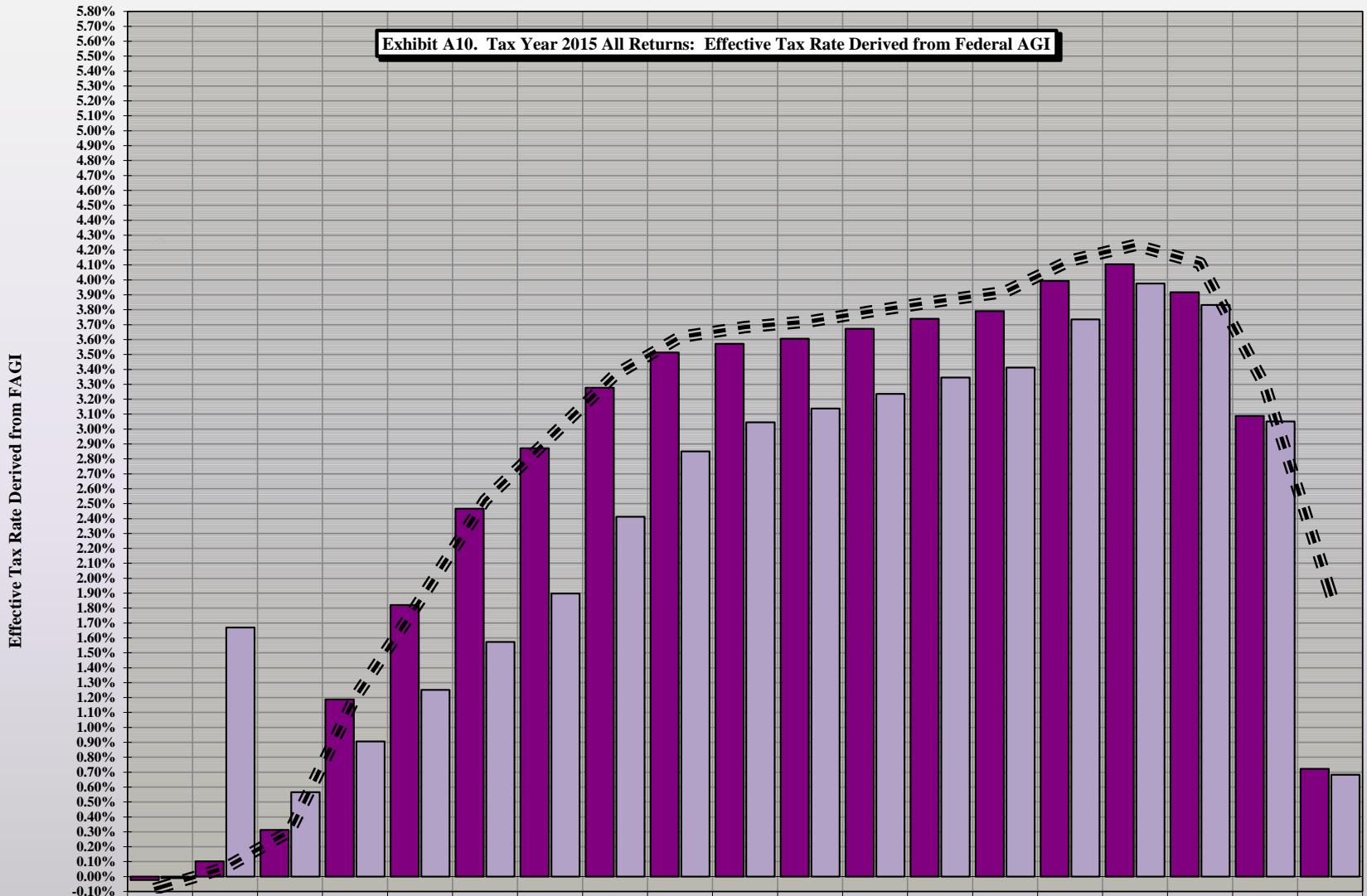


Exhibit A10. Tax Year 2015 All Returns: Effective Tax Rate Derived from Federal AGI

FAGI Level [\$]
Effective Tax Rate

	< 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	-0.02%	0.10%	0.31%	1.19%	1.82%	2.47%	2.87%	3.28%	3.51%	3.57%	3.61%	3.67%	3.74%	3.79%	3.99%	4.10%	3.92%	3.09%	0.72%
Item Ded	-0.01%	1.67%	0.57%	0.91%	1.25%	1.57%	1.90%	2.41%	2.85%	3.05%	3.14%	3.24%	3.35%	3.41%	3.74%	3.98%	3.83%	3.05%	0.68%
Std Ded	-0.07%	0.06%	0.30%	1.20%	1.85%	2.52%	2.94%	3.36%	3.62%	3.68%	3.72%	3.79%	3.86%	3.92%	4.13%	4.23%	4.11%	3.29%	1.91%