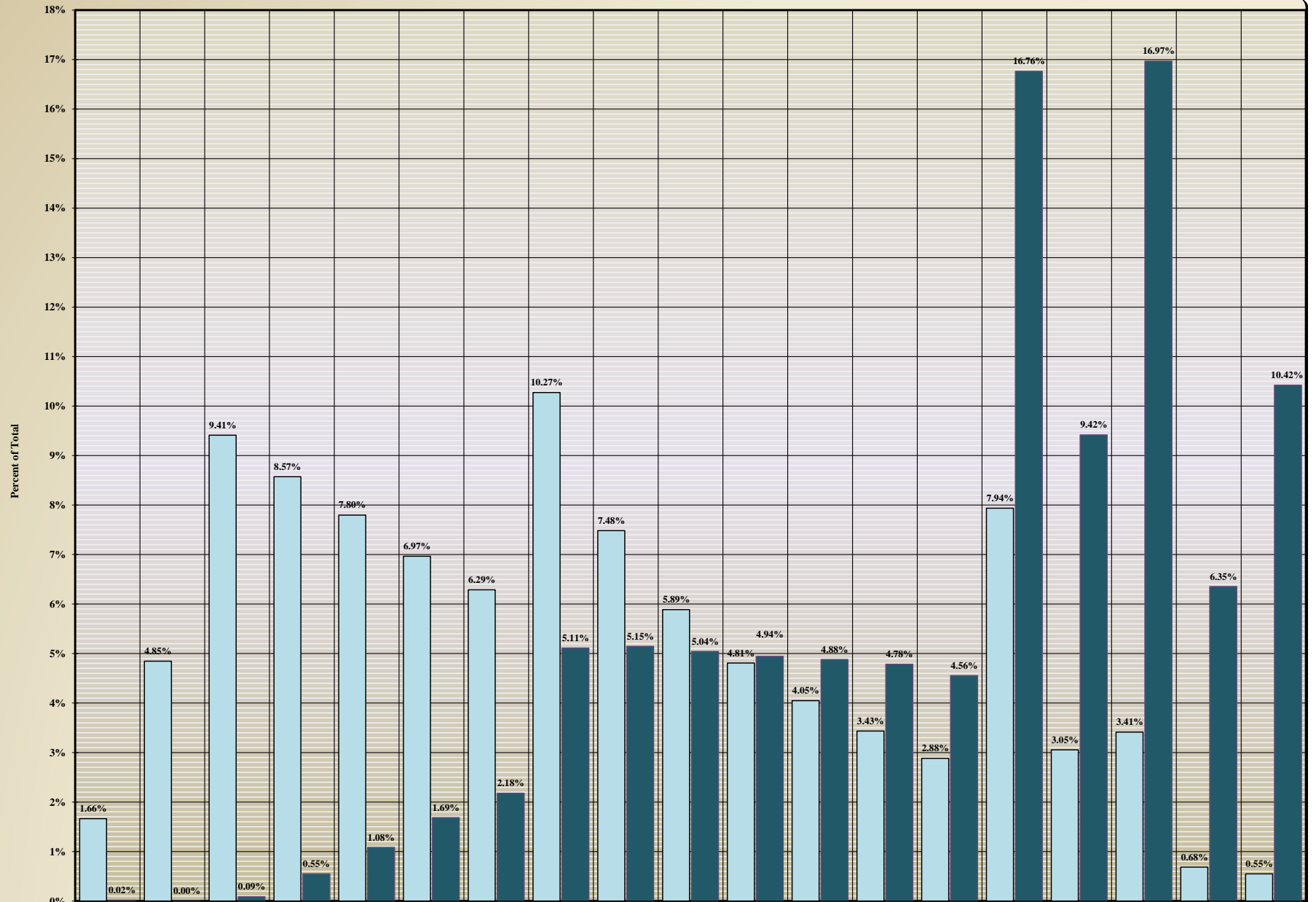


**Exhibit A5. Tax Year 2014 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) By FAGI Level**



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
FAGI Level Returns as a % of Total	1.66%	4.85%	9.41%	8.57%	7.80%	6.97%	6.29%	10.27%	7.48%	5.89%	4.81%	4.05%	3.43%	2.88%	7.94%	3.05%	3.41%	0.68%	0.55%
FAGI Level NTL as a % of Total	0.02%	0.00%	0.09%	0.55%	1.08%	1.69%	2.18%	5.11%	5.15%	5.04%	4.94%	4.88%	4.78%	4.56%	16.76%	9.42%	16.97%	6.35%	10.42%
Number of Returns Filed	74,095	215,807	419,251	381,853	347,321	310,298	280,115	457,661	333,266	262,201	214,175	180,323	152,960	128,394	353,495	136,027	151,966	30,485	24,461
Net Tax Liability [\$]	1,709,285	397,516	8,990,826	56,703,178	111,493,959	173,278,460	223,816,437	525,597,547	529,103,715	518,414,093	508,054,074	501,738,678	491,883,347	468,388,445	1,723,492,826	968,180,510	1,744,602,596	653,146,976	1,071,554,013