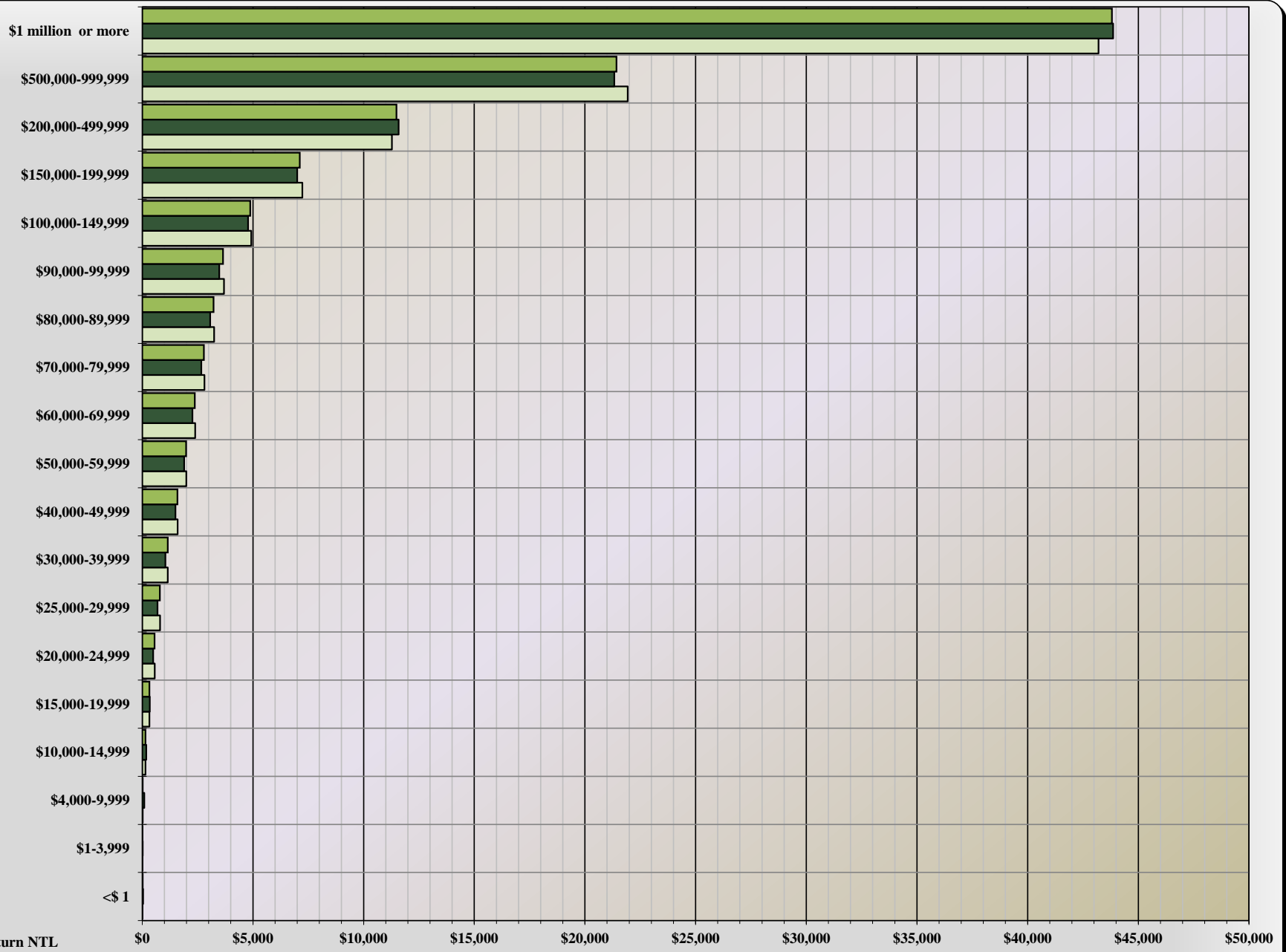


Exhibit A9. Tax Year 2014 All Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level



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	23.07	1.84	21.44	148.49	321.01	558.43	799.02	1,148.44	1,587.63	1,977.16	2,372.14	2,782.44	3,215.76	3,648.06	4,875.58	7,117.56	11,480.22	21,425.19	43,806.63
Itemized Deduction Returns: Avg Per Return NTL	41.23	18.29	89.06	184.66	336.58	489.98	690.13	1,043.28	1,495.69	1,893.66	2,264.22	2,664.63	3,069.85	3,478.92	4,779.88	7,002.10	11,579.30	21,328.25	43,859.61
Standard Deduction Returns: Avg Per Return NTL	12.87	0.97	20.40	147.80	320.63	560.56	803.52	1,155.18	1,597.95	1,990.50	2,392.27	2,807.24	3,251.24	3,696.00	4,920.41	7,228.26	11,275.13	21,935.34	43,206.40