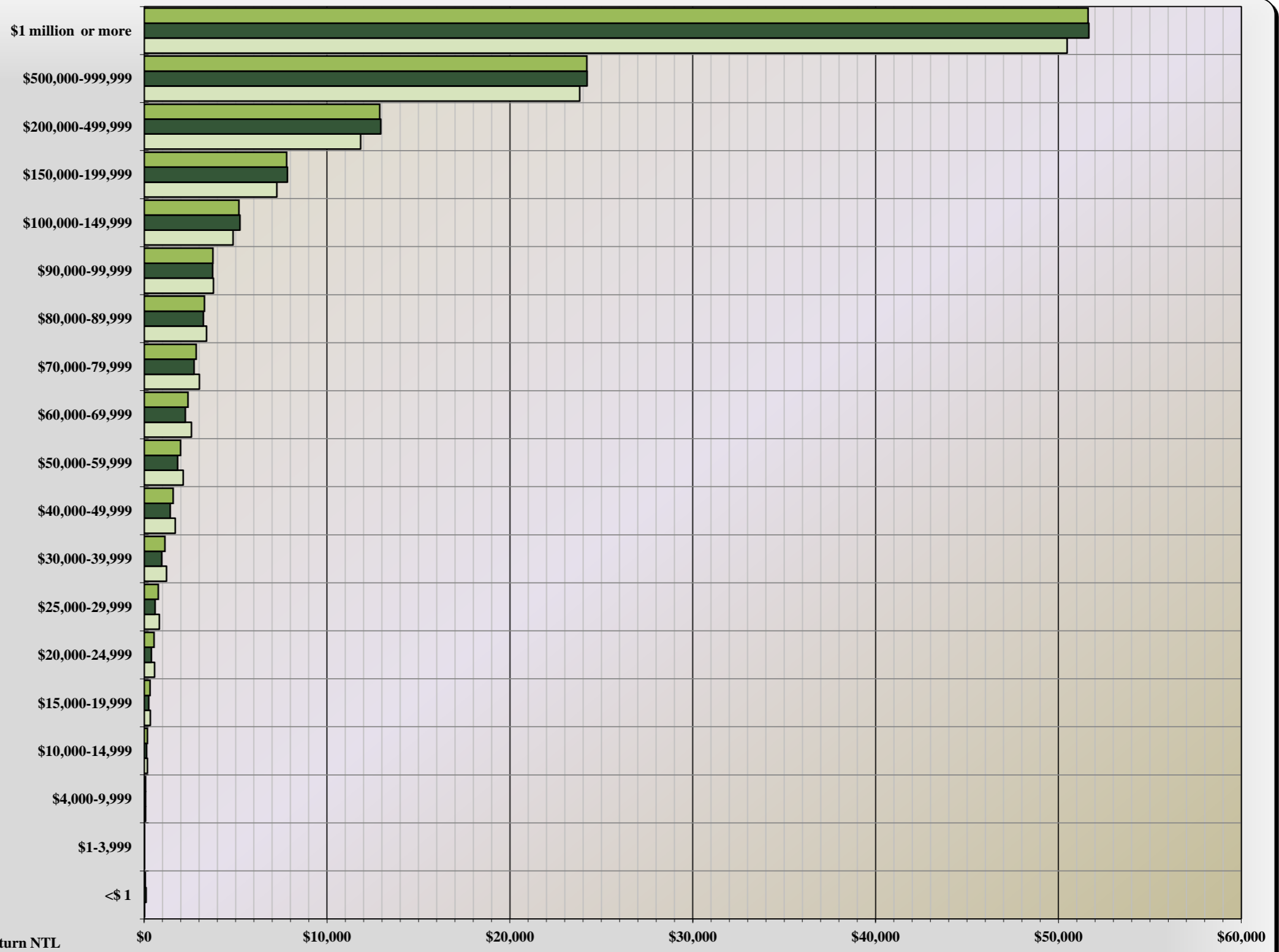


Exhibit A9. Tax Year 2013 All Returns: Average Per Return Net Tax Liability (NTL) for Standard and Itemized Deduction Returns Filed By FAGI Level



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	\$54	\$9	\$77	\$174	\$318	\$533	\$776	\$1,140	\$1,586	\$1,988	\$2,400	\$2,844	\$3,293	\$3,758	\$5,175	\$7,788	\$12,881	\$24,211	\$51,615
Itemized Deduction Returns: Avg Per Return NTL	\$112	\$11	\$70	\$138	\$245	\$402	\$602	\$955	\$1,420	\$1,831	\$2,249	\$2,729	\$3,235	\$3,749	\$5,237	\$7,840	\$12,941	\$24,228	\$51,668
Standard Deduction Returns: Avg Per Return NTL	\$14	\$8	\$78	\$181	\$333	\$565	\$829	\$1,222	\$1,704	\$2,138	\$2,582	\$3,024	\$3,415	\$3,785	\$4,861	\$7,252	\$11,833	\$23,817	\$50,469