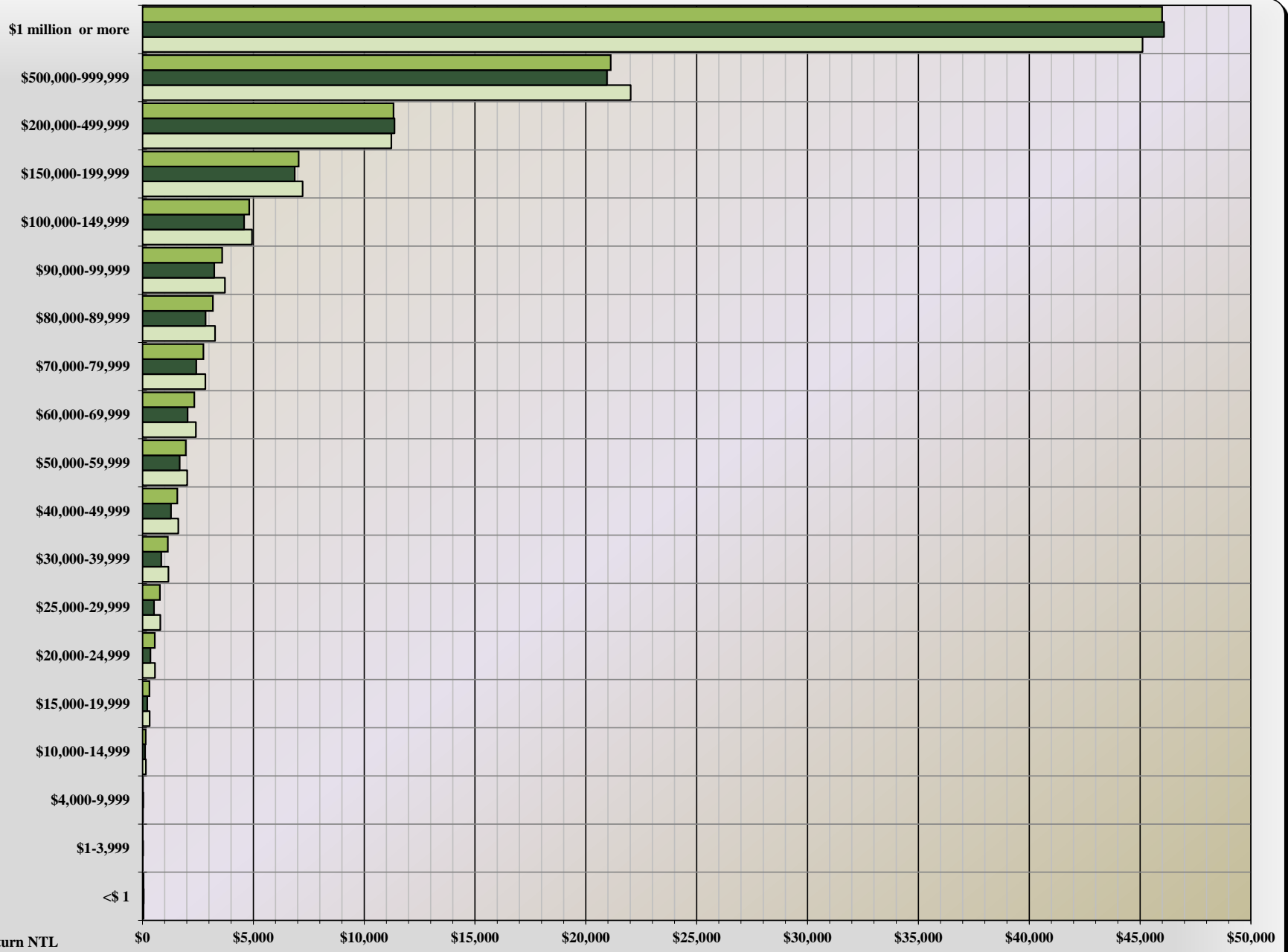


Exhibit A9. Tax Year 2015 All Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level



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	46.76	2.25	22.31	148.48	317.36	554.02	787.92	1,139.26	1,571.93	1,958.31	2,338.02	2,750.23	3,173.68	3,596.07	4,816.93	7,046.14	11,323.08	21,123.44	45,995.36
Itemized Deduction Returns: Avg Per Return NTL	51.14	32.04	41.47	114.03	218.66	354.50	522.34	847.04	1,283.32	1,674.89	2,035.94	2,424.28	2,841.61	3,239.74	4,580.42	6,867.46	11,368.32	20,953.65	46,080.24
Standard Deduction Returns: Avg Per Return NTL	44.54	1.29	21.68	150.09	322.65	566.24	807.52	1,168.44	1,616.96	2,018.52	2,413.02	2,840.13	3,274.60	3,717.30	4,938.78	7,221.59	11,228.84	22,020.40	45,109.43