

**DISTRIBUTION OF THE STATE INCOME TAX RETURNS
2004 LAW BRACKETS, RATES, DEDUCTIONS, AND CREDITS
ALL FILING STATUS'
TAX YEAR 2004**

Federal Adjusted Gross Income	Average FAGI	Number of Returns	Percent of Returns	Cumm. Pct of Returns	Personal Exemptions	Aggregate FAGI	Percent of Agg FAGI	Cumm. Pct of Agg FAGI	Avg State Tax Liability	Effective Tax Rate	Aggregate State Tax Liability	Percent of Liabilities	Cumm. Pct of Liabilities
\$0 - \$5,000	\$2,796	125,845	7.9%	7.9%	179,670	\$351,872,731	0.5%	0.5%	0	0.0%	30,896	0.0%	0.0%
\$5,000 - \$10,000	\$7,563	169,653	10.7%	18.6%	306,879	\$1,283,112,642	1.9%	2.4%	28	0.4%	4,727,136	0.3%	0.3%
\$10,000 - \$15,000	\$12,444	197,470	12.4%	31.0%	429,703	\$2,457,298,587	3.7%	6.1%	80	0.6%	15,823,552	0.9%	1.1%
\$15,000 - \$20,000	\$17,417	166,590	10.5%	41.5%	371,941	\$2,901,494,796	4.3%	10.5%	215	1.2%	35,769,157	2.0%	3.1%
\$20,000 - \$25,000	\$22,394	132,893	8.4%	49.8%	301,060	\$2,976,013,527	4.5%	14.9%	352	1.6%	46,826,346	2.6%	5.7%
\$25,000 - \$30,000	\$27,426	106,059	6.7%	56.5%	240,129	\$2,908,770,378	4.4%	19.3%	528	1.9%	55,956,296	3.1%	8.7%
\$30,000 - \$40,000	\$34,700	160,904	10.1%	66.6%	373,269	\$5,583,340,946	8.4%	27.6%	796	2.3%	128,041,631	7.0%	15.7%
\$40,000 - \$50,000	\$44,760	117,843	7.4%	74.0%	294,718	\$5,274,711,498	7.9%	35.5%	1,119	2.5%	131,858,188	7.2%	23.0%
\$50,000 - \$60,000	\$54,838	91,677	5.8%	79.8%	248,095	\$5,027,426,877	7.5%	43.0%	1,424	2.6%	130,520,374	7.2%	30.1%
\$60,000 - \$70,000	\$64,811	74,590	4.7%	84.5%	213,269	\$4,834,277,819	7.2%	50.3%	1,813	2.8%	135,244,848	7.4%	37.5%
\$70,000 - \$80,000	\$74,795	58,965	3.7%	88.2%	175,667	\$4,410,278,326	6.6%	56.9%	2,252	3.0%	132,776,184	7.3%	44.8%
\$80,000 - \$90,000	\$84,732	44,953	2.8%	91.0%	137,657	\$3,808,961,068	5.7%	62.6%	2,699	3.2%	121,319,389	6.6%	51.5%
\$90,000 - \$100,000	\$94,730	33,044	2.1%	93.1%	102,307	\$3,130,272,642	4.7%	67.2%	3,134	3.3%	103,573,958	5.7%	57.1%
\$100,000 - \$120,000	\$108,922	40,376	2.5%	95.6%	126,349	\$4,397,819,384	6.6%	73.8%	3,757	3.4%	151,692,583	8.3%	65.4%
\$120,000 - \$140,000	\$128,999	21,006	1.3%	97.0%	65,648	\$2,709,743,969	4.1%	77.9%	4,611	3.6%	96,862,808	5.3%	70.7%
\$140,000 - \$160,000	\$149,048	12,101	0.8%	97.7%	37,867	\$1,803,630,444	2.7%	80.6%	5,485	3.7%	66,376,144	3.6%	74.4%
\$160,000 - \$180,000	\$169,318	7,682	0.5%	98.2%	24,323	\$1,300,699,742	1.9%	82.5%	6,354	3.8%	48,814,892	2.7%	77.1%
\$180,000 - \$200,000	\$189,396	5,253	0.3%	98.5%	16,713	\$994,898,343	1.5%	84.0%	7,192	3.8%	37,780,903	2.1%	79.1%
\$200,000 - \$250,000	\$222,065	7,503	0.5%	99.0%	23,790	\$1,666,156,461	2.5%	86.5%	8,565	3.9%	64,264,438	3.5%	82.7%
\$250,000 - \$300,000	\$272,538	4,270	0.3%	99.3%	13,587	\$1,163,736,767	1.7%	88.2%	10,410	3.8%	44,449,453	2.4%	85.1%
\$300,000 - \$350,000	\$323,404	2,690	0.2%	99.5%	8,551	\$869,957,571	1.3%	89.5%	12,298	3.8%	33,082,888	1.8%	86.9%
\$350,000 - \$400,000	\$373,335	1,757	0.1%	99.6%	5,637	\$655,950,385	1.0%	90.5%	13,916	3.7%	24,450,735	1.3%	88.2%
\$400,000 - \$450,000	\$423,569	1,323	0.1%	99.6%	4,175	\$560,381,501	0.8%	91.4%	16,077	3.8%	21,269,341	1.2%	89.4%
\$450,000 - \$500,000	\$474,052	918	0.1%	99.7%	2,885	\$435,180,091	0.7%	92.0%	17,856	3.8%	16,391,372	0.9%	90.3%
\$500,000 - \$600,000	\$546,506	1,233	0.1%	99.8%	3,884	\$673,841,703	1.0%	93.0%	20,089	3.7%	24,769,741	1.4%	91.7%
\$600,000 - \$700,000	\$646,201	835	0.05%	99.8%	2,639	\$539,578,175	0.8%	93.8%	23,771	3.7%	19,849,201	1.1%	92.8%
\$700,000 - \$800,000	\$746,710	564	0.04%	99.9%	1,822	\$421,144,649	0.6%	94.5%	27,238	3.6%	15,362,426	0.8%	93.6%
\$800,000 - \$900,000	\$848,085	420	0.03%	99.9%	1,343	\$356,195,748	0.5%	95.0%	29,834	3.5%	12,530,143	0.7%	94.3%
\$900,000 - \$1,000,000	\$948,509	295	0.02%	99.9%	920	\$279,810,267	0.4%	95.4%	33,948	3.6%	10,014,618	0.5%	94.8%
\$1,000,000 plus	\$2,236,297	1,370	0.09%	100.0%	4,267	\$3,063,726,697	4.6%	100.0%	68,882	3.1%	94,367,749	5.2%	100.0%
		1,590,082	100.0%		3,718,764	\$66,840,283,734	100.0%			2.7%	1,824,797,390	100.0%	

2004 Law

Brackets Rates
 \$0 - \$25,000 2% Joint brackets at left; single brackets are one-half these values.
 \$25,000 - \$50,000 4% Federal Taxes paid deductible.
 \$50,000 plus 6% No excess itemized deductions allowed.
 Standard Deductions: \$4,500 Single, \$9,000 Joint & Head-of-Household, \$1,000 Dependent

"Cumm. Pct" columns show the cumulative percentage for all income rows through the row being considered, starting from the lowest income row. Subtracting that percentage from 1 will equal the cumulative percentage for all income rows above the row being considered (as if starting from the highest income row). For example, in the table above returns reporting up to \$100,000 of FAGI (93.1% of all resident returns) contained 67.2% of all resident filer FAGI and 57.1% of total resident filer tax liability. This means that returns reporting more than \$100,000 of FAGI (6.9% of all resident returns) contained 32.8% of all resident filer FAGI and 42.9% of total resident filer tax liability.

**DISTRIBUTION OF THE STATE INCOME TAX RETURNS
2004 LAW BRACKETS, RATES, DEDUCTIONS, AND CREDITS
SINGLE FILER STATUS
TAX YEAR 2004**

Federal Adjusted Gross Income	Average FAGI	Number of Returns	Percent of Returns	Cumm. Pct of Returns	Personal Exemptions	Aggregate FAGI	Percent of FAGI	Cumm. Pct of FAGI	Avg State Tax Liability	Effective Tax Rate	Aggregate State Tax Liability	Percent of Liabilities	Cumm. Pct of Liabilities
\$0 - \$5,000	\$2,700	98,972	16.9%	16.9%	110,383	267,262,140	1.9%	1.9%	0	0.0%	35,027	0.0%	0.0%
\$5,000 - \$10,000	\$7,441	98,873	16.9%	33.8%	120,804	735,757,266	5.1%	7.0%	48	0.6%	4,757,855	1.3%	1.3%
\$10,000 - \$15,000	\$12,398	82,776	14.1%	47.9%	108,245	1,026,289,330	7.1%	14.1%	131	1.1%	10,870,093	3.0%	4.3%
\$15,000 - \$20,000	\$17,385	64,098	10.9%	58.8%	81,211	1,114,365,552	7.8%	21.9%	272	1.6%	17,414,408	4.8%	9.1%
\$20,000 - \$25,000	\$22,396	49,163	8.4%	67.2%	59,928	1,101,069,231	7.7%	29.6%	432	1.9%	21,232,289	5.8%	14.9%
\$25,000 - \$30,000	\$27,442	40,804	7.0%	74.2%	48,891	1,119,752,205	7.8%	37.4%	603	2.2%	24,602,188	6.7%	21.6%
\$30,000 - \$40,000	\$34,584	60,197	10.3%	84.5%	72,060	2,081,875,047	14.5%	51.8%	922	2.7%	55,488,574	15.2%	36.8%
\$40,000 - \$50,000	\$44,536	35,459	6.1%	90.5%	43,450	1,579,193,342	11.0%	62.8%	1,332	3.0%	47,221,764	12.9%	49.8%
\$50,000 - \$60,000	\$54,537	20,000	3.4%	93.9%	25,156	1,090,732,062	7.6%	70.4%	1,719	3.2%	34,376,793	9.4%	59.2%
\$60,000 - \$70,000	\$64,563	11,802	2.0%	96.0%	15,009	761,969,467	5.3%	75.7%	2,145	3.3%	25,309,410	6.9%	66.1%
\$70,000 - \$80,000	\$74,615	6,985	1.2%	97.1%	8,988	521,187,475	3.6%	79.4%	2,576	3.5%	17,990,038	4.9%	71.1%
\$80,000 - \$90,000	\$84,603	4,343	0.7%	97.9%	5,668	367,430,896	2.6%	81.9%	2,973	3.5%	12,910,529	3.5%	74.6%
\$90,000 - \$100,000	\$94,621	2,803	0.5%	98.4%	3,723	265,223,101	1.8%	83.8%	3,425	3.6%	9,600,934	2.6%	77.2%
\$100,000 - \$120,000	\$108,878	3,041	0.5%	98.9%	4,129	331,098,982	2.3%	86.1%	4,033	3.7%	12,264,736	3.4%	80.6%
\$120,000 - \$140,000	\$129,099	1,649	0.3%	99.2%	2,302	212,884,261	1.5%	87.6%	4,922	3.8%	8,115,788	2.2%	82.8%
\$140,000 - \$160,000	\$149,533	1,073	0.2%	99.3%	1,529	160,449,264	1.1%	88.7%	5,899	3.9%	6,329,706	1.7%	84.6%
\$160,000 - \$180,000	\$169,461	691	0.1%	99.5%	967	117,097,520	0.8%	89.5%	6,637	3.9%	4,586,021	1.3%	85.8%
\$180,000 - \$200,000	\$189,578	520	0.1%	99.6%	746	98,580,780	0.7%	90.2%	7,490	4.0%	3,895,028	1.1%	86.9%
\$200,000 - \$250,000	\$222,137	829	0.1%	99.7%	1,152	184,151,702	1.3%	91.5%	8,830	4.0%	7,320,350	2.0%	88.9%
\$250,000 - \$300,000	\$271,712	458	0.1%	99.8%	618	124,444,216	0.9%	92.3%	10,486	3.9%	4,802,654	1.3%	90.2%
\$300,000 - \$350,000	\$324,490	293	0.05%	99.8%	418	95,075,654	0.7%	93.0%	12,013	3.7%	3,519,691	1.0%	91.2%
\$350,000 - \$400,000	\$372,570	188	0.03%	99.9%	253	70,043,141	0.5%	93.5%	14,379	3.9%	2,703,186	0.7%	91.9%
\$400,000 - \$450,000	\$424,006	140	0.02%	99.9%	197	59,360,783	0.4%	93.9%	17,086	4.0%	2,391,990	0.7%	92.6%
\$450,000 - \$500,000	\$472,743	117	0.02%	99.9%	159	55,310,936	0.4%	94.3%	17,236	3.6%	2,016,615	0.6%	93.1%
\$500,000 - \$600,000	\$546,455	153	0.03%	99.9%	218	83,607,586	0.6%	94.9%	20,254	3.7%	3,098,860	0.8%	94.0%
\$600,000 - \$700,000	\$645,754	94	0.02%	99.9%	142	60,700,885	0.4%	95.3%	25,143	3.9%	2,363,475	0.6%	94.6%
\$700,000 - \$800,000	\$746,307	66	0.01%	100.0%	94	49,256,252	0.3%	95.6%	28,274	3.8%	1,866,065	0.5%	95.1%
\$800,000 - \$900,000	\$845,149	47	0.01%	100.0%	62	39,721,985	0.3%	95.9%	31,438	3.7%	1,477,595	0.4%	95.5%
\$900,000 - \$1,000,000	\$956,718	42	0.01%	100.0%	51	40,182,151	0.3%	96.2%	37,677	3.9%	1,582,427	0.4%	96.0%
\$1,000,000 plus	\$2,914,474	188	0.03%	100.0%	269	547,921,176	3.8%	100.0%	78,259	2.7%	14,712,778	4.0%	100.0%
		585,864	100.0%		716,822	14,361,994,388	100.0%			2.5%	364,856,867	100.0%	

<u>2004 Law</u>	36.8% of resident returns	19.3%	21.5% of total resident FAGI	20.0% of total tax resident liabilities
Brackets	Rates	of total resident personal exemptions		"Cumm. Pct" columns show the cumulative percentage for all income rows through the row being considered, starting from the lowest income row. Subtracting that percentage from 1 will equal the cumulative percentage for all income rows above the row being considered (as if starting from the highest income row). For example, in the table above returns reporting up to \$100,000 of FAGI (98.4% of single filer returns) contained 83.8% of all single filer FAGI and 77.2% of total single filer tax liability. This means that returns reporting more than \$100,000 of FAGI (1.6% of single filer returns) contained 16.2% of all single filer FAGI and 22.8% of total single filer tax liability.
\$0 - \$25,000	2%	Joint brackets at left; single brackets are one-half these values.		
\$25,000 - \$50,000	4%	Federal Taxes paid deductible.		
\$50,000 plus	6%	No excess itemized deductions allowed.		
Standard Deductions: \$4,500 Single, \$9,000 Joint & Head-of-Household, \$1,000 Dependent				

**DISTRIBUTION OF THE STATE INCOME TAX RETURNS
2004 LAW BRACKETS, RATES, DEDUCTIONS, AND CREDITS
JOINT FILER STATUS
TAX YEAR 2004**

Federal Adjusted Gross Income		Average FAGI	Number of Returns	Percent of Returns	Cumm. Pct of Returns	Personal Exemptions	Aggregate FAGI	Percent of FAGI	Cumm. Pct of FAGI	Avg State Tax Liability	Effective Tax Rate	Aggregate State Tax Liability	Percent of Liabilities	Cumm. Pct of Liabilities
\$0	\$5,000	\$2,752	8,068	1.4%	1.4%	25,518	22,201,171	0.1%	0.1%	0	0.0%	475	0.0%	0.0%
\$5,000	\$10,000	\$7,729	15,674	2.6%	4.0%	51,070	121,145,082	0.3%	0.3%	0	0.0%	0	0.0%	0.0%
\$10,000	\$15,000	\$12,600	24,691	4.1%	8.1%	85,151	311,103,368	0.7%	1.1%	32	0.3%	796,185	0.1%	0.1%
\$15,000	\$20,000	\$17,560	31,919	5.3%	13.5%	108,328	560,490,046	1.3%	2.3%	103	0.6%	3,274,443	0.3%	0.3%
\$20,000	\$25,000	\$22,464	31,770	5.3%	18.8%	106,849	713,676,900	1.6%	4.0%	183	0.8%	5,827,617	0.5%	0.8%
\$25,000	\$30,000	\$27,508	30,290	5.1%	23.9%	100,483	833,207,272	1.9%	5.9%	308	1.1%	9,317,192	0.7%	1.5%
\$30,000	\$40,000	\$35,014	61,049	10.2%	34.1%	199,871	2,137,554,469	4.9%	10.9%	545	1.6%	33,274,013	2.7%	4.2%
\$40,000	\$50,000	\$44,976	61,736	10.3%	44.4%	199,847	2,776,633,003	6.4%	17.3%	876	1.9%	54,082,258	4.3%	8.5%
\$50,000	\$60,000	\$54,990	61,054	10.2%	54.6%	196,752	3,357,357,685	7.8%	25.0%	1,236	2.2%	75,489,214	6.0%	14.5%
\$60,000	\$70,000	\$64,888	56,843	9.5%	64.2%	183,684	3,688,429,159	8.5%	33.6%	1,683	2.6%	95,643,767	7.6%	22.1%
\$70,000	\$80,000	\$74,842	48,647	8.1%	72.3%	158,518	3,640,824,053	8.4%	42.0%	2,165	2.9%	105,340,833	8.4%	30.5%
\$80,000	\$90,000	\$84,756	38,699	6.5%	78.8%	127,260	3,279,975,885	7.6%	49.5%	2,639	3.1%	102,125,469	8.1%	38.7%
\$90,000	\$100,000	\$94,749	29,196	4.9%	83.7%	96,059	2,766,306,153	6.4%	55.9%	3,088	3.3%	90,161,861	7.2%	45.8%
\$100,000	\$120,000	\$108,933	36,308	6.1%	89.8%	119,742	3,955,151,066	9.1%	65.1%	3,719	3.4%	135,042,936	10.8%	56.6%
\$120,000	\$140,000	\$128,977	18,840	3.2%	92.9%	62,110	2,429,930,098	5.6%	70.7%	4,567	3.5%	86,042,954	6.9%	63.5%
\$140,000	\$160,000	\$148,998	10,767	1.8%	94.7%	35,718	1,604,263,806	3.7%	74.4%	5,427	3.6%	58,437,006	4.7%	68.1%
\$160,000	\$180,000	\$169,309	6,803	1.1%	95.9%	22,885	1,151,809,000	2.7%	77.1%	6,306	3.7%	42,902,228	3.4%	71.5%
\$180,000	\$200,000	\$189,370	4,589	0.8%	96.6%	15,620	869,018,016	2.0%	79.1%	7,147	3.8%	32,795,830	2.6%	74.1%
\$200,000	\$250,000	\$222,071	6,509	1.1%	97.7%	22,232	1,445,458,784	3.3%	82.4%	8,509	3.8%	55,383,541	4.4%	78.6%
\$250,000	\$300,000	\$272,526	3,711	0.6%	98.4%	12,730	1,011,344,541	2.3%	84.7%	10,373	3.8%	38,493,930	3.1%	81.6%
\$300,000	\$350,000	\$323,293	2,334	0.4%	98.7%	7,993	754,566,126	1.7%	86.5%	12,297	3.8%	28,701,002	2.3%	83.9%
\$350,000	\$400,000	\$373,461	1,540	0.3%	99.0%	5,315	575,130,288	1.3%	87.8%	13,829	3.7%	21,296,719	1.7%	85.6%
\$400,000	\$450,000	\$423,520	1,153	0.2%	99.2%	3,915	488,318,807	1.1%	88.9%	15,924	3.8%	18,360,771	1.5%	87.1%
\$450,000	\$500,000	\$474,231	779	0.1%	99.3%	2,679	369,425,893	0.9%	89.8%	17,919	3.8%	13,958,834	1.1%	88.2%
\$500,000	\$600,000	\$546,416	1,058	0.2%	99.5%	3,621	578,108,105	1.3%	91.1%	20,091	3.7%	21,256,749	1.7%	89.9%
\$600,000	\$700,000	\$646,328	724	0.1%	99.6%	2,465	467,941,748	1.1%	92.2%	23,608	3.7%	17,092,011	1.4%	91.2%
\$700,000	\$800,000	\$746,719	482	0.1%	99.7%	1,686	359,918,539	0.8%	93.0%	27,175	3.6%	13,098,326	1.0%	92.3%
\$800,000	\$900,000	\$848,256	370	0.1%	99.8%	1,276	313,854,802	0.7%	93.8%	29,681	3.5%	10,981,804	0.9%	93.2%
\$900,000	\$1,000,000	\$946,957	247	0.04%	99.8%	856	233,898,317	0.5%	94.3%	33,285	3.5%	8,221,491	0.7%	93.8%
\$1,000,000 plus		\$2,130,155	1,155	0.2%	100.0%	3,936	2,460,328,598	5.7%	100.0%	67,242	3.2%	77,665,073	6.2%	100.0%
			597,005	100.0%		1,964,169	43,277,370,780	100.0%			2.9%	1,255,064,532	100.0%	
			37.5% of resident returns			52.8%		64.7% of total resident FAGI			68.8% of total tax resident liabilities			

<u>Brackets</u>	<u>Rates</u>	
\$0 - \$25,000	2%	of total resident personal exemptions
\$25,000 - \$50,000	4%	Federal Taxes paid deductible.
\$50,000 plus	6%	No excess itemized deductions allowed.
Standard Deductions: \$4,500 Single, \$9,000 Joint & Head-of-Household, \$1,000 Dependent		

"Cumm. Pct" columns show the cumulative percentage for all income rows through the row being considered, starting from the lowest income row. Subtracting that percentage from 1 will equal the cumulative percentage for all income rows above the row being considered (as if starting from the highest income row). For example, in the table above returns reporting up to \$100,000 of FAGI (83.7% of joint filer returns) contained 55.9% of all joint filer FAGI and 45.8% of total joint filer tax liability. This, means that returns reporting more than \$100,000 of FAGI (16.3% of joint filer returns) contained 44.1% of all joint filer FAGI and 54.2% of total joint filer tax liability.

**DISTRIBUTION OF THE STATE INCOME TAX RETURNS
2004 LAW BRACKETS, RATES, DEDUCTIONS, AND CREDITS
HEAD-OF-HOUSEHOLD FILER STATUS
TAX YEAR 2004**

Federal Adjusted Gross Income		Average FAGI	Number of Returns	Percent of Returns	Cumm. Pct of Returns	Personal Exemptions	Aggregate FAGI	Percent of FAGI	Cumm. Pct of FAGI	Avg State Tax Liability	Effective Tax Rate	Aggregate State Tax Liability	Percent of Liabilities	Cumm. Pct of Liabilities
\$0	\$5,000	\$3,319	18,805	4.6%	4.6%	43,769	62,409,420	0.7%	0.7%	0	0.0%	0	0.0%	0.0%
\$5,000	\$10,000	\$7,734	55,106	13.5%	18.2%	135,005	426,210,294	4.6%	5.3%	0	0.0%	0	0.0%	0.0%
\$10,000	\$15,000	\$12,443	90,003	22.1%	40.3%	236,307	1,119,905,889	12.2%	17.5%	46	0.4%	4,157,274	2.0%	2.0%
\$15,000	\$20,000	\$17,381	70,573	17.3%	57.6%	182,402	1,226,639,198	13.3%	30.8%	214	1.2%	15,080,306	7.4%	9.4%
\$20,000	\$25,000	\$22,349	51,960	12.8%	70.3%	134,283	1,161,267,396	12.6%	43.4%	380	1.7%	19,766,440	9.6%	19.0%
\$25,000	\$30,000	\$27,336	34,965	8.6%	78.9%	90,755	955,810,901	10.4%	53.8%	630	2.3%	22,036,916	10.8%	29.8%
\$30,000	\$40,000	\$34,392	39,658	9.7%	88.7%	101,338	1,363,911,430	14.8%	68.6%	990	2.9%	39,279,044	19.2%	49.0%
\$40,000	\$50,000	\$44,502	20,648	5.1%	93.7%	51,421	918,885,153	10.0%	78.6%	1,480	3.3%	30,554,166	14.9%	63.9%
\$50,000	\$60,000	\$54,536	10,623	2.6%	96.3%	26,187	579,337,130	6.3%	84.9%	1,944	3.6%	20,654,367	10.1%	73.9%
\$60,000	\$70,000	\$64,572	5,945	1.5%	97.8%	14,576	383,879,193	4.2%	89.1%	2,404	3.7%	14,291,671	7.0%	80.9%
\$70,000	\$80,000	\$74,487	3,333	0.8%	98.6%	8,161	248,266,798	2.7%	91.8%	2,834	3.8%	9,445,313	4.6%	85.5%
\$80,000	\$90,000	\$84,539	1,911	0.5%	99.1%	4,729	161,554,287	1.8%	93.6%	3,288	3.9%	6,283,391	3.1%	88.6%
\$90,000	\$100,000	\$94,491	1,045	0.3%	99.4%	2,525	98,743,388	1.1%	94.6%	3,647	3.9%	3,811,163	1.9%	90.5%
\$100,000	\$120,000	\$108,636	1,027	0.3%	99.6%	2,478	111,569,336	1.2%	95.8%	4,270	3.9%	4,384,911	2.1%	92.6%
\$120,000	\$140,000	\$129,458	517	0.1%	99.7%	1,236	66,929,610	0.7%	96.6%	5,230	4.0%	2,704,066	1.3%	93.9%
\$140,000	\$160,000	\$149,109	261	0.1%	99.8%	620	38,917,374	0.4%	97.0%	6,166	4.1%	1,609,432	0.8%	94.7%
\$160,000	\$180,000	\$169,113	188	0.05%	99.8%	471	31,793,222	0.3%	97.3%	7,057	4.2%	1,326,643	0.6%	95.4%
\$180,000	\$200,000	\$189,580	144	0.04%	99.9%	347	27,299,547	0.3%	97.6%	7,570	4.0%	1,090,045	0.5%	95.9%
\$200,000	\$250,000	\$221,491	165	0.04%	99.9%	406	36,545,975	0.4%	98.0%	9,458	4.3%	1,560,547	0.8%	96.6%
\$250,000	\$300,000	\$276,713	101	0.02%	99.9%	239	27,948,010	0.3%	98.3%	11,415	4.1%	1,152,869	0.6%	97.2%
\$300,000	\$350,000	\$322,473	63	0.02%	100.0%	140	20,315,791	0.2%	98.6%	13,686	4.2%	862,195	0.4%	97.6%
\$350,000	\$400,000	\$371,619	29	0.01%	100.0%	69	10,776,956	0.1%	98.7%	15,546	4.2%	450,830	0.2%	97.8%
\$400,000	\$450,000	\$423,397	30	0.01%	100.0%	63	12,701,911	0.1%	98.8%	17,219	4.1%	516,580	0.3%	98.1%
\$450,000	\$500,000	\$474,694	22	0.01%	100.0%	47	10,443,262	0.1%	98.9%	18,906	4.0%	415,923	0.2%	98.3%
\$500,000	\$600,000	\$551,182	22	0.01%	100.0%	45	12,126,012	0.1%	99.1%	18,824	3.4%	414,132	0.2%	98.5%
\$600,000	\$700,000	\$643,267	17	0.004%	100.0%	32	10,935,542	0.1%	99.2%	23,160	3.6%	393,715	0.2%	98.7%
\$700,000	\$800,000	\$748,116	16	0.004%	100.0%	42	11,969,858	0.1%	99.3%	24,877	3.3%	398,035	0.2%	98.9%
\$800,000	\$900,000	\$872,987	3	0.001%	100.0%	5	2,618,961	0.0%	99.3%	23,581	2.7%	70,744	0.0%	98.9%
\$900,000	\$1,000,000	\$954,967	6	0.001%	100.0%	13	5,729,799	0.1%	99.4%	35,117	3.7%	210,700	0.1%	99.0%
\$1,000,000 plus		\$2,054,701	27	0.007%	100.0%	62	55,476,923	0.6%	100.0%	73,700	3.6%	1,989,898	1.0%	100.0%
			407,213	100.0%		1,037,773	9,200,918,566	100.0%			2.2%	204,911,316	100.0%	
			25.6% of resident returns			27.9%		13.8% of total resident FAGI			11.2% of total tax resident liabilities			

<u>2004 Law</u>	<u>Rates</u>		
<u>Brackets</u>			
\$0 - \$25,000	2%	of total resident personal exemptions	"Cumm. Pct" columns show the cumulative percentage for all income rows through the row being considered, starting from the lowest income row. Subtracting that percentage from 1 will equal the cumulative percentage for all income rows above the row being considered (as if starting from the highest income row). For example, in the table above returns reporting up to \$100,000 of FAGI (99.4% of head of household filer returns) contained 94.6% of all head of household filer FAGI and 90.5% of total head of household filer tax liability. This, means that returns reporting more than \$100,000 of FAGI (0.6% of H of HH returns) contained 5.4% of all H of HH filer FAGI and 9.5% of total H of HH filer tax liability.
\$25,000 - \$50,000	4%		
\$50,000 plus	6%		
Standard Deductions: \$4,500 Single, \$9,000 Joint & Head-of-Household, \$1,000 Dependent			