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Individual Income Tax Identification Numbers (ITINs) Expiring--All ITINs that have not been used on a federal income tax return in the last three years or ITINs issued before 2013 with the middle digits of 70, 71, 72, or 80 (9XX-70-XXXX) will expire on December 31, 2017. For more information visit the IRS website.

DOR: Individual Income Taxes - IN.gov

South-western Federal Taxation 2013: Comprehensive Study Guide; Hoffman, Smith, Willis; South-Western Federal Taxation I recommend the study guide if you will use it. It's a great tool for reviewing the material in the chapters.

Syllabus - Federal Income Tax: Individual

The top individual income tax rate has increased from 35% to 39.6%. The dividends and capital gains tax rate has increased by 1/3 from 15% in 2012 to 20% in 2013. The Social Security wage base increased from 2012 to 2013 up to \$113,700.

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- For 2013, the adjusted gross income (AGI) threshold for the top 50 percent of all individual income tax returns was \$36,841 for the year. These taxpayers accounted for 88.5 percent of total AGI and paid 97.2 percent of total income tax.
- The top 0.001 percent of tax returns had an AGI of \$45,097,112 or more.

Individual Income Tax Shares, 2013 - Internal Revenue Service

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