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Individual Income Tax (Course #5300N/QAS5300N) Table of Contents Page Introduction. Summary of Important Tax Changes I-1 . Introduction: Review Questions & Solutions I-9 . PART ONE. THE INCOME TAX RETURN. Chapter 1: Filing Information. I. Important Changes 1-1 . II. Important Reminders 1-1 . III.

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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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