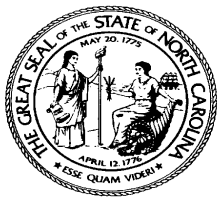
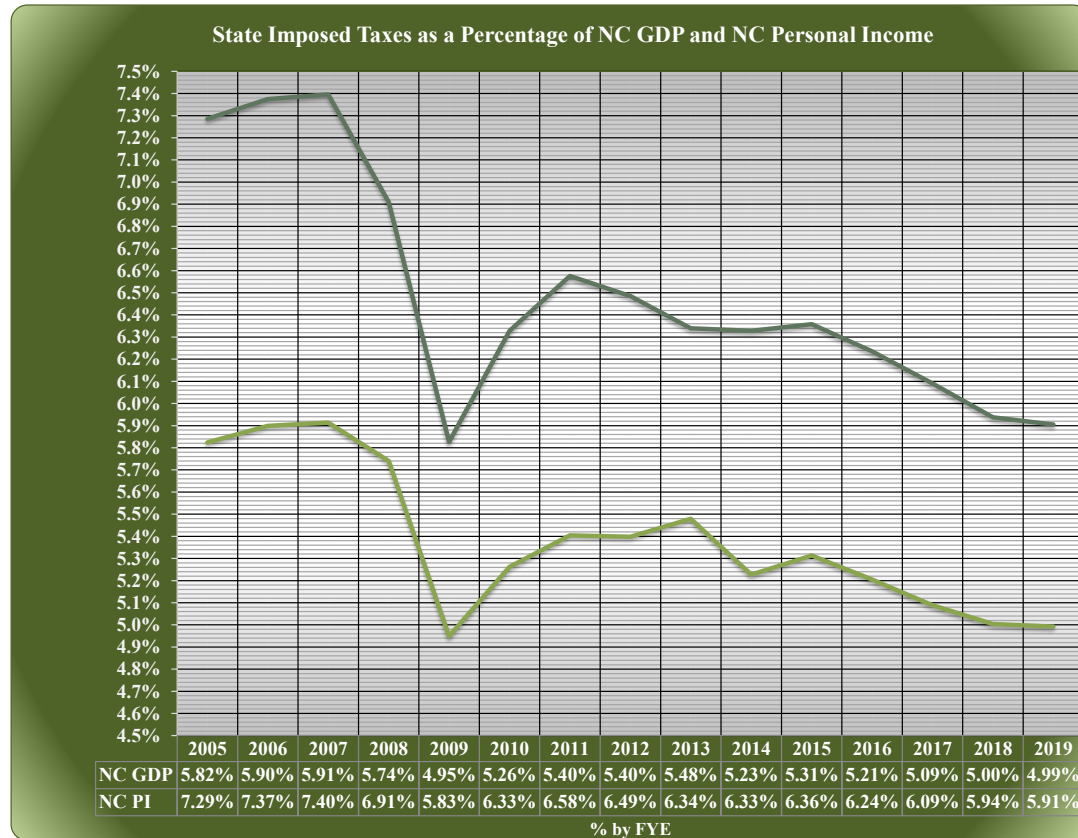


# Statistical Abstract of North Carolina Taxes 2019



**NCDOR**

Financial Services Division  
Revenue Research Section

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**Statistical Abstract of North Carolina Taxes  
2019**

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## INTRODUCTION

The *Statistical Abstract of North Carolina Taxes* provides statistics concerning taxes imposed under the Revenue Laws of North Carolina. It is designed to give legislators, tax professionals, researchers, and other interested citizens of North Carolina information about the amount of taxes collected, classifications of taxpayers, and the geographic distribution of taxes. The *Statistical Abstract* includes both historical series of data and detailed reports for the most recent fiscal or tax year available. It was prepared by the Department of Revenue's Financial Services Division, Revenue Research Section, based primarily on data recorded from individual and business tax forms in the Department's data systems.

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E	Tax Year 2018 Tax Credits Claimed on Individual Income Tax Returns
F1	Tax Year 2018 All Returns: Distribution of Number of Returns Filed by Final Payment Status by FAGI Level
F2	Tax Year 2018 Resident Returns: Distribution of Number of Returns Filed by Final Payment Status by FAGI Level
I	Tax Year 2018 Itemized Deductions Claimed on Individual Income Tax Returns by FAGI Level
I.1	Total NC Itemized Deductions Claimed for Tax Year 2018
I.2	Allowable NC Itemized Deductions Claimed for Tax Year 2018
I1	Tax Year 2018 Individual Income Tax: NC Itemized Deductions Claimed on Form D-400 Schedule S by Deduction Type by Filing Status by FAGI Level
I2	Tax Year 2018 Individual Income Tax: NC Itemized Deductions Claimed on Form D-400 Schedule S by Deduction Type by Residency Status by FAGI Level
I2A	Tax Year 2018 Repayment of Claim of Right Income
I2-1	Total Allowable Itemized Deductions Claimed for Tax Year 2018 by Residency Status
I2-2	Allowable Itemized Deductions Claimed for Qualifying Mortgage Interest and Real Estate Property Taxes for Tax Year 2018 by Residency Status
I2-3	Charitable Contributions Claimed for Tax Year 2018 by Residency Status
I2-4	Medical and Dental Expenses Claimed for Tax Year 2018 by Residency Status

**PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT**

**TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP**

Fiscal year	NC GDP [current dollars] [calendar year basis]		State imposed tax collections [July - June (fiscal year basis)]								State imposed taxes as percent of NC GDP
	Amount [\$]	YoY percent change %	General tax collections			Unemployment tax collections			State imposed tax collections amount [\$]	YoY percent change %	
			Amount [\$]	YoY percent change %	as percent of NC GDP	Amount [\$]	YoY percent change %	as percent of NC GDP			
2004-2005...	327,275,900,000	5.79%	17,951,338,614	10.86%	5.49%	1,109,594,315	31.48%	0.34%	19,060,932,930	11.88%	5.82%
2005-2006...	351,337,300,000	7.35%	19,750,453,206	10.02%	5.62%	974,219,095	-12.20%	0.28%	20,724,672,301	8.73%	5.90%
2006-2007...	382,799,000,000	8.95%	21,693,543,544	9.84%	5.67%	943,707,097	-3.13%	0.25%	22,637,250,640	9.23%	5.91%
2007-2008...	396,632,200,000	3.61%	21,841,282,932	0.68%	5.51%	924,770,620	-2.01%	0.23%	22,766,053,552	0.57%	5.74%
2008-2009†	413,064,900,000	4.14%	19,587,322,067	-10.32%	4.74%	854,488,282	-7.60%	0.21%	20,441,810,349	-10.21%	4.95%
2009-2010...	406,832,900,000	-1.51%	20,595,809,986	5.15%	5.06%	814,236,345	-4.71%	0.20%	21,410,046,331	4.74%	5.26%
2010-2011...	415,710,000,000	2.18%	21,464,738,702	4.22%	5.16%	1,000,330,096	22.86%	0.24%	22,465,068,798	4.93%	5.40%
2011-2012...	426,569,300,000	2.61%	21,766,906,777	1.41%	5.10%	1,258,724,812	25.83%	0.30%	23,025,631,589	2.50%	5.40%
2012-2013...	439,539,700,000	3.04%	22,807,425,837	4.78%	5.19%	1,277,126,110	1.46%	0.29%	24,084,551,946	4.60%	5.48%
2013-2014...	455,266,800,000	3.58%	22,418,023,662	-1.71%	4.92%	1,378,171,071	7.91%	0.30%	23,796,194,734	-1.20%	5.23%
2014-2015...	476,260,200,000	4.61%	23,918,573,851	6.69%	5.02%	1,388,047,810	0.72%	0.29%	25,306,621,661	6.35%	5.31%
2015-2016...	502,808,400,000	5.57%	24,920,017,610	4.19%	4.96%	1,251,892,070	-9.81%	0.25%	26,171,909,680	3.42%	5.21%
2016-2017...	520,356,600,000	3.49%	25,432,395,151	2.06%	4.89%	1,048,249,845	-16.27%	0.20%	26,480,644,997	1.18%	5.09%
2017-2018...	541,040,700,000	3.97%	26,393,675,076	3.78%	4.88%	679,406,437	-35.19%	0.13%	27,073,081,513	2.24%	5.00%
2018-2019...	567,451,700,000	4.88%	27,807,566,735	5.36%	4.90%	524,222,968	-22.84%	0.09%	28,331,789,703	4.65%	4.99%

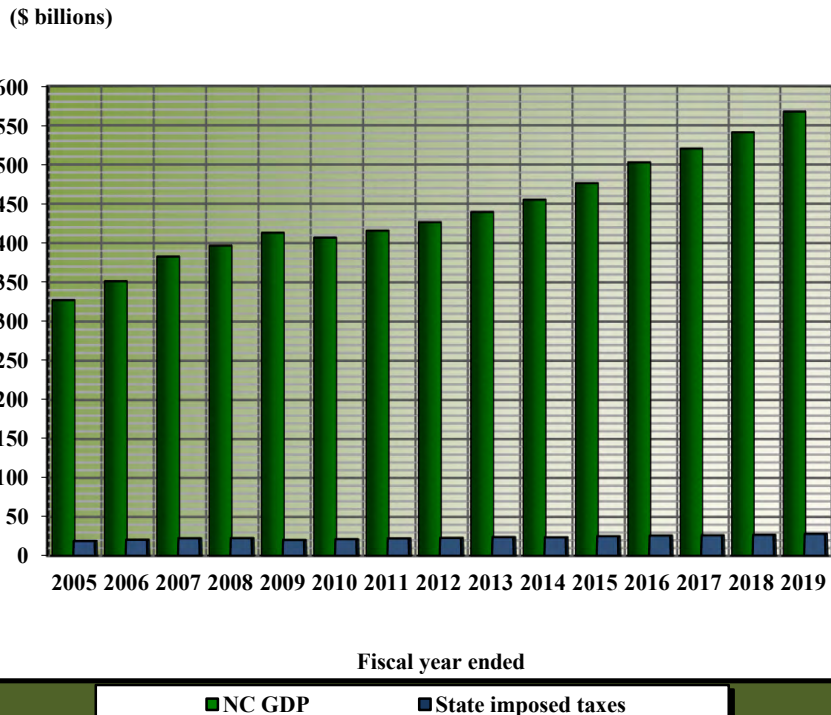
The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state series beginning with 1997 when the data basis changed from SIC industry definitions to NAICS industry definitions. Data discontinuity may affect both the levels and computed growth rates of the GDP by state estimates. NC GDP-measure of the market value of the final goods and services produced by the labor and property within the State.

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds.

†Reflects US business cycle contraction [December 2007 (IV) to June 2009 (II)].

Sources: U.S. Bureau of Economic Analysis, *SAGDP1 Gross Domestic Product (GDP) Summary, Annual by State*, October 2, 2020 release; North Carolina Employment Security Commission, Unemployment taxes.

**Figure 1.1 North Carolina GDP Compared to State Tax Revenue**



**Figure 1.2 State Imposed Taxes as a Percentage of NC GDP**



**PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS**

Figure 2.0 State General Fund Revenues: Tax and Non-Tax

**Tax Revenues**-Amounts credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), and alcoholic beverages taxes; certain reimbursements to local governments; and transfers to special funds. [Refer to *Table 2. State General Fund: Tax Revenues By Source* for details.]

**Non-Tax Revenues**-Amounts credited to the General Fund include earnings, fees, receipts, and transfers: income from treasurer's investments; judicial department receipts; Secretary of State fees; insurance department receipts; disproportionate share payments; Master Settlement Agreement Funds; and various statutory intrastate fund transfers. [Refer to *Table 3. State General Fund: Non-Tax Revenues And Transfers By Source* for details.]

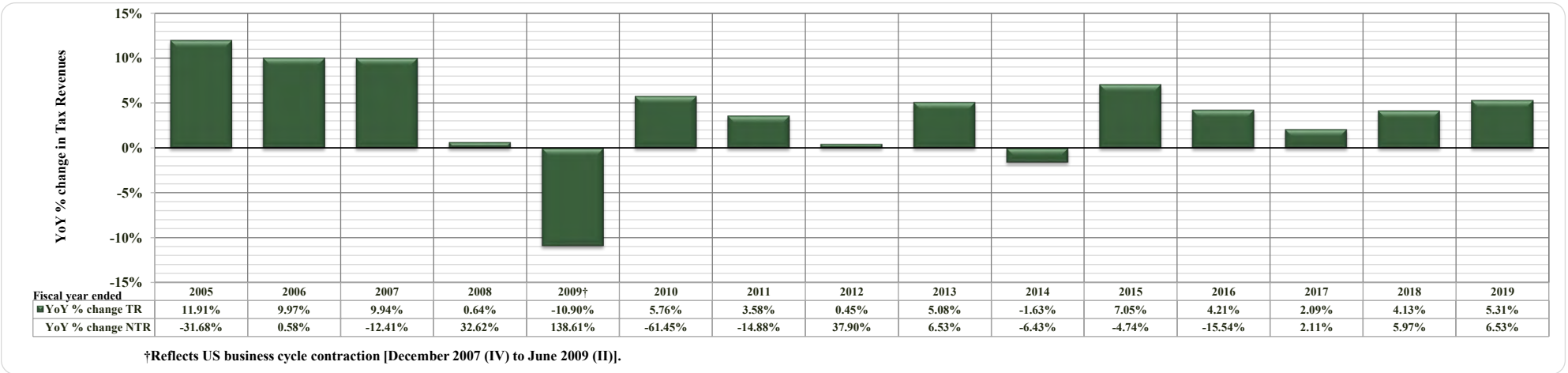
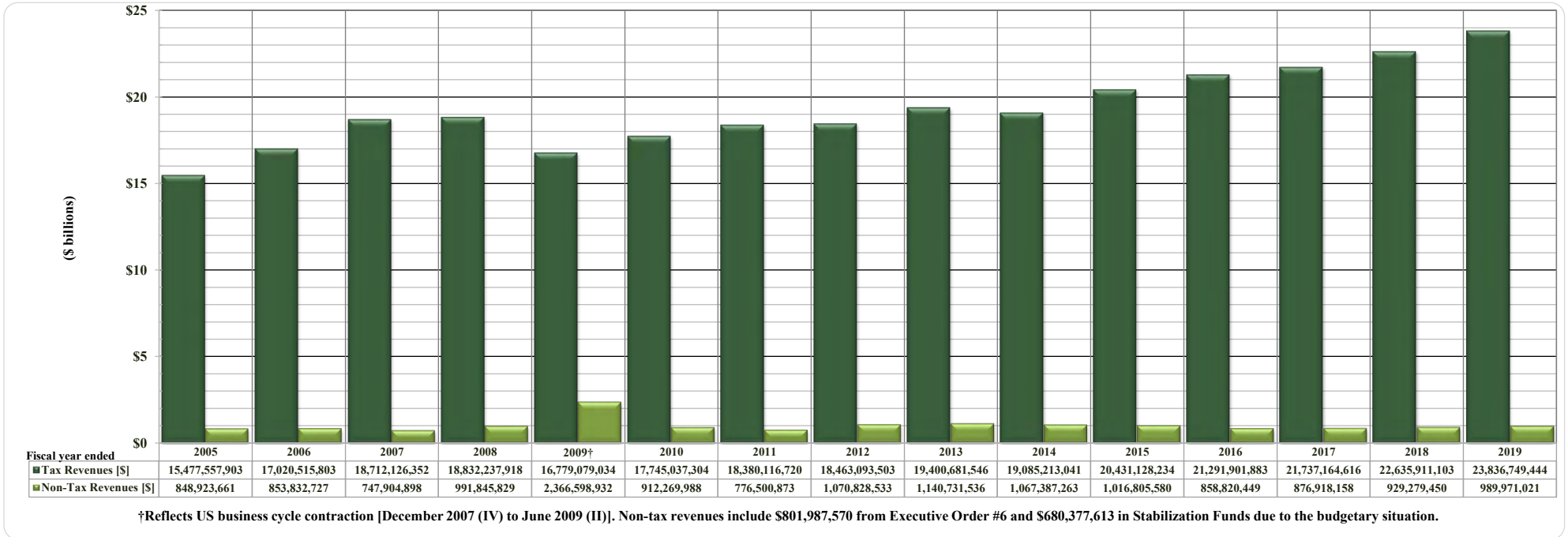
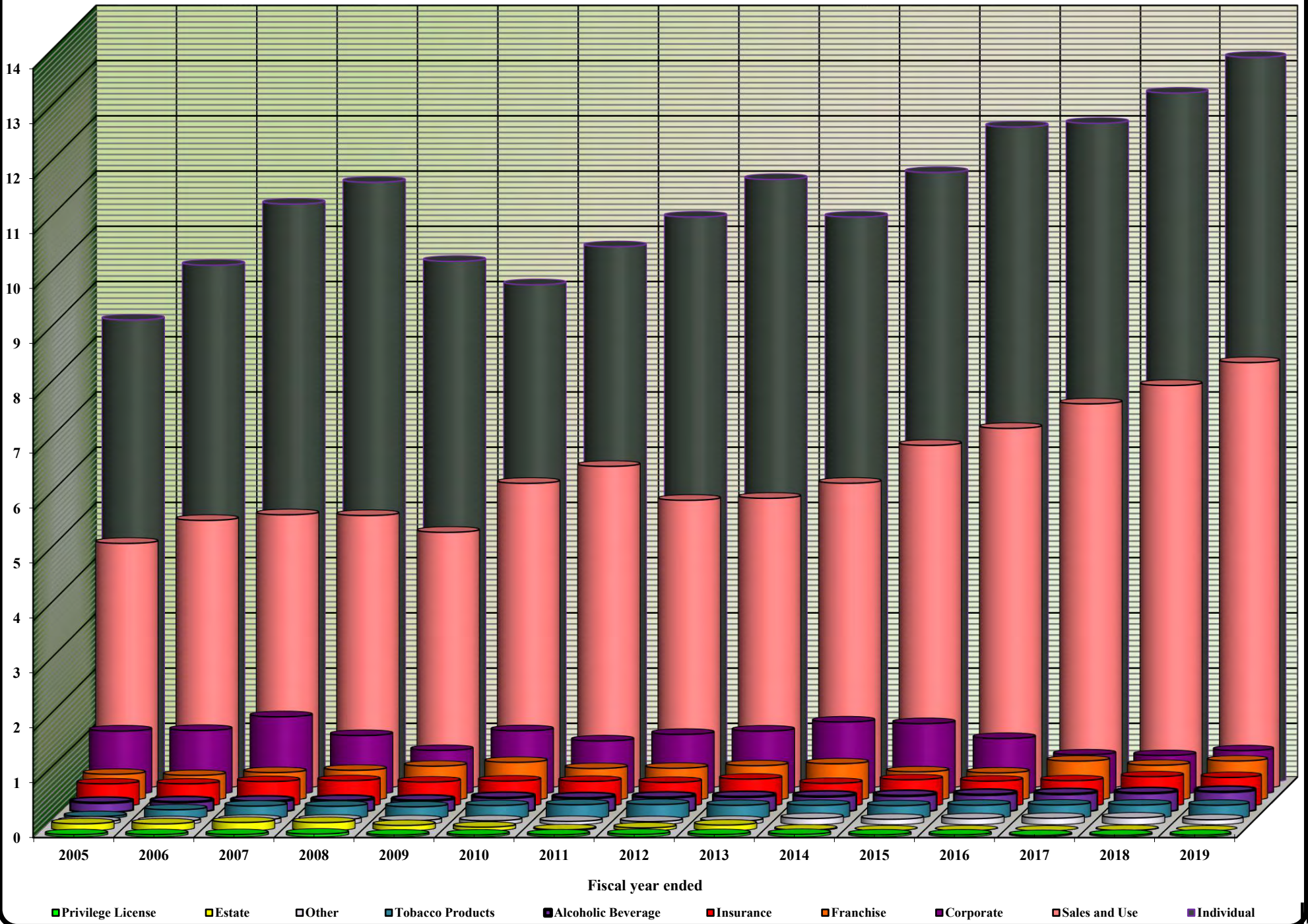


Figure 2.1 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources

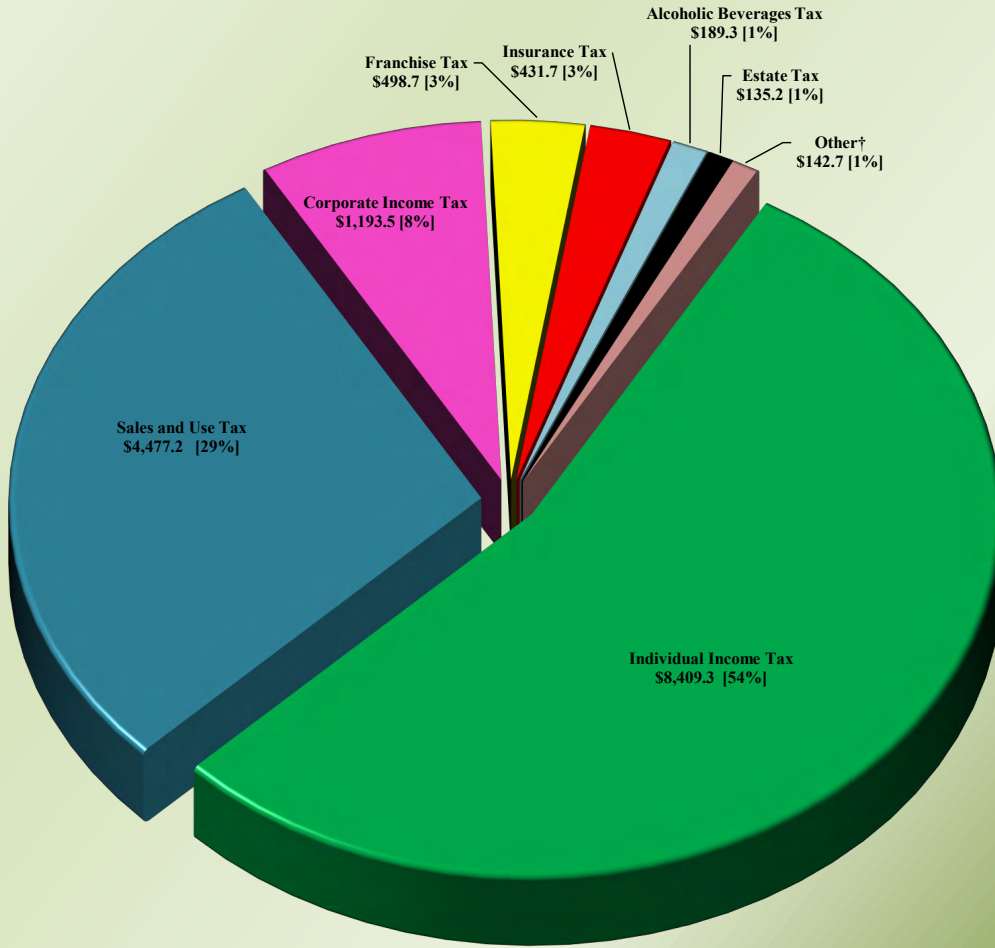
(\$ billions)



GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2004-2005 and 2018-2019

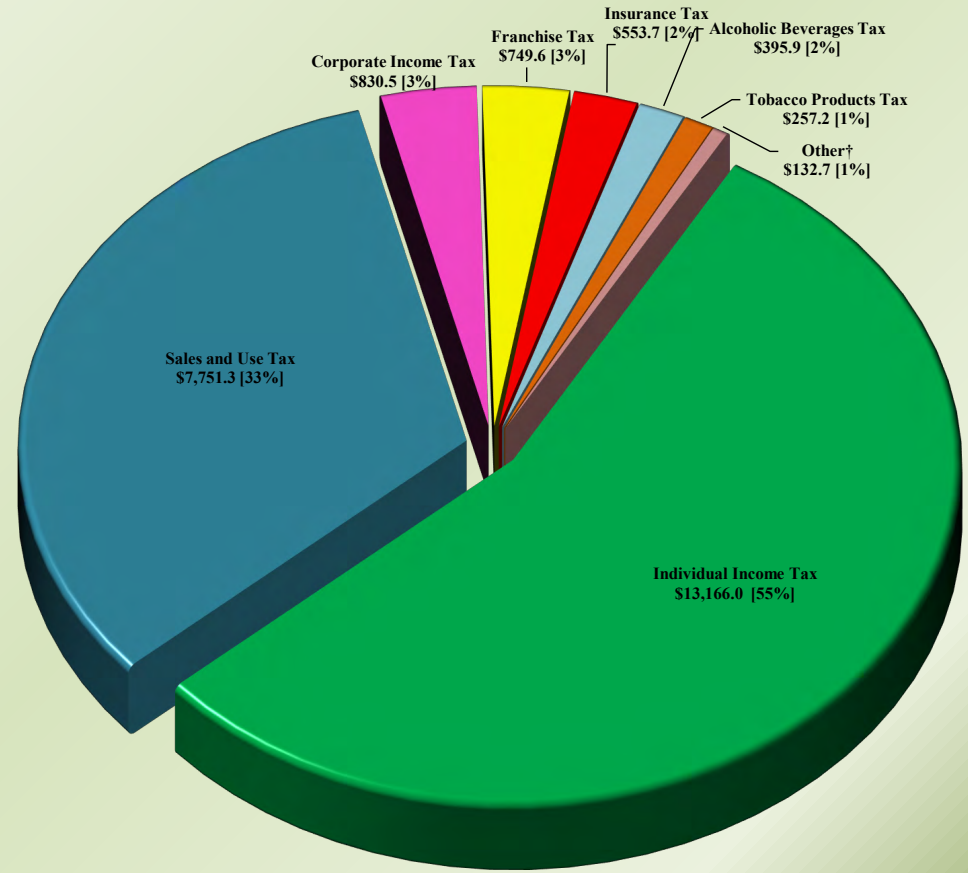
[Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]

Figure 2.2 Fiscal Year 2004-2005  
[amounts in \$ millions]



†Other category includes Privilege License Tax, \$45.0M; Tobacco Products Tax, \$43.0M; Piped Natural Gas Tax, \$35.1M; Gift Tax, \$18.9M; Miscellaneous Tax Receipts, \$0.4M; and Freight Car Lines Tax, \$0.3M.

Figure 2.3 Fiscal Year 2018-2019  
[amounts in \$ millions]



†Other category includes Real Estate Conveyance Tax, \$80.4M; Privilege License Tax, \$35.4M; Scrap Tire Disposal Tax, \$6.1M; Manufacturing Tax, \$4.3M; White Goods Disposal Tax, \$2.9M; Solid Waste Disposal Tax, \$2.8M; Estate Tax, \$0.4M; Freight Car Lines Tax, \$0.3M; Gift Tax, \$0.09M; and Miscellaneous Tax Receipts, \$0.07M.



TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%
Privilege License Tax.....	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%	56,309,007	0.28%	37,515,608	0.20%
Tobacco Products Tax.....	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%	237,377,533	1.20%	227,056,891	1.19%
Franchise Tax.....	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%	574,460,805	2.90%	651,938,670	3.41%
<b>Income Taxes:</b>										
Individual Income Tax.....	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%	10,902,299,190	55.00%	9,470,172,885	49.46%
Corporate Income Tax.....	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%	1,111,668,852	5.61%	835,544,512	4.36%
Total income taxes.....	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%	12,013,968,042	60.60%	10,305,717,397	53.83%
Sales and Use Tax.....	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%	4,981,673,149	25.13%	4,677,947,376	24.43%
Alcoholic Beverage Tax.....	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%	225,125,416	1.14%	228,458,572	1.19%
Gift Tax.....	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%	17,354,083	0.09%	12,291,039	0.06%
Freight Car Lines Tax.....	351,890	0.00%	269,931	0.00%	324,535	0.00%	278,555	0.00%	183,472	0.00%
Insurance Tax.....	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%	492,698,607	2.49%	466,601,945	2.44%
Piped Natural Gas Tax*.....	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%	36,476,388	0.18%	34,240,028	0.18%
Real Estate Conveyance Tax**.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax***.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax†.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax††.....	-	-	11,951,991	0.07%	36,558,780	0.19%	37,748,630	0.19%	32,865,620	0.17%
Solid Waste Disposal Tax†††.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	411,955	0.00%	5,032	0.00%	2,987	0.00%	2,852	0.00%	6,402	0.00%
<b>Total Tax Revenue.....</b>	<b>15,477,557,903</b>	<b>94.80%</b>	<b>17,020,515,803</b>	<b>95.22%</b>	<b>18,712,126,352</b>	<b>96.16%</b>	<b>18,832,237,918</b>	<b>95.00%</b>	<b>16,779,079,034</b>	<b>87.64%</b>
<b>Total Non-tax Revenue &amp; Transfers.....</b>	<b>848,923,661</b>	<b>5.20%</b>	<b>853,832,727</b>	<b>4.78%</b>	<b>747,904,898</b>	<b>3.84%</b>	<b>991,845,829</b>	<b>5.00%</b>	<b>2,366,598,932</b>	<b>12.36%</b>
<b>Total General Fund Revenue.....</b>	<b>16,326,481,563</b>	<b>100.00%</b>	<b>17,874,348,531</b>	<b>100.00%</b>	<b>19,460,031,250</b>	<b>100.00%</b>	<b>19,824,083,747</b>	<b>100.00%</b>	<b>19,145,677,966</b>	<b>100.00%</b>

Sources of revenue	Fiscal Year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%	111,430,080	0.54%	19,275,568	0.10%
Privilege License Tax.....	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%	46,112,081	0.22%	49,954,683	0.25%
Tobacco Products Tax.....	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%	255,400,938	1.24%	255,532,320	1.27%
Franchise Tax.....	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%	660,141,126	3.21%	697,012,493	3.46%
<b>Income Taxes:</b>										
Individual Income Tax.....	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%	10,953,140,820	53.32%	10,272,358,828	50.97%
Corporate Income Tax.....	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%	1,191,730,504	5.80%	1,356,856,207	6.73%
Total income taxes.....	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%	12,144,871,325	59.12%	11,629,215,034	57.71%
Sales and Use Tax.....	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%	5,294,146,987	25.77%	5,566,518,176	27.62%
Alcoholic Beverage Tax.....	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%	298,639,842	1.45%	305,994,895	1.52%
Gift Tax.....	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%	817,951	0.00%	524,891	0.00%
Freight Car Lines Tax.....	345,414	0.00%	370,786	0.00%	408,762	0.00%	325,798	0.00%	294,799	0.00%
Insurance Tax.....	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%	521,509,351	2.54%	440,922,114	2.19%
Piped Natural Gas Tax*.....	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%	30,411,586	0.15%	30,390,149	0.15%
Real Estate Conveyance Tax**.....	-	-	-	-	-	-	-	-	45,333,609	0.22%
White Goods Disposal Tax***.....	-	-	-	-	-	-	-	-	1,514,356	0.01%
Scrap Tire Disposal Tax†.....	-	-	-	-	-	-	-	-	5,046,243	0.03%
Manufacturing Tax††.....	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%	36,861,312	0.18%	35,522,329	0.18%
Solid Waste Disposal Tax†††.....	-	-	-	-	-	-	-	-	2,145,380	0.01%
Miscellaneous Tax Receipts.....	7,408	0.00%	4,870	0.00%	9,788	0.00%	13,170	0.00%	16,002	0.00%
<b>Total Tax Revenue.....</b>	<b>17,745,037,304</b>	<b>95.11%</b>	<b>18,380,116,720</b>	<b>95.95%</b>	<b>18,463,093,503</b>	<b>94.52%</b>	<b>19,400,681,546</b>	<b>94.45%</b>	<b>19,085,213,041</b>	<b>94.70%</b>
<b>Total Non-tax Revenue &amp; Transfers.....</b>	<b>912,269,988</b>	<b>4.89%</b>	<b>776,500,873</b>	<b>4.05%</b>	<b>1,070,828,533</b>	<b>5.48%</b>	<b>1,140,731,536</b>	<b>5.55%</b>	<b>1,067,387,263</b>	<b>5.30%</b>
<b>Total General Fund Revenue.....</b>	<b>18,657,307,292</b>	<b>100.00%</b>	<b>19,156,617,593</b>	<b>100.00%</b>	<b>19,533,922,036</b>	<b>100.00%</b>	<b>20,541,413,082</b>	<b>100.00%</b>	<b>20,152,600,304</b>	<b>100.00%</b>

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	2,989,335	0.01%	4,358,180	0.02%	709,623	0.00%	10,624,179	0.05%	388,896	0.00%
Privilege License Tax.....	41,066,599	0.19%	39,925,452	0.18%	29,354,173	0.13%	32,431,907	0.14%	35,380,243	0.14%
Tobacco Products Tax.....	248,534,095	1.16%	257,433,563	1.16%	261,751,586	1.16%	260,291,576	1.10%	257,163,750	1.04%
Franchise Tax.....	544,122,153	2.54%	524,368,294	2.37%	748,077,119	3.31%	669,046,241	2.84%	749,623,570	3.02%
<b>Income Taxes:</b>										
Individual Income Tax.....	11,078,522,431	51.65%	11,905,157,743	53.75%	11,969,650,952	52.93%	12,517,540,917	53.12%	13,165,953,194	53.03%
Corporate Income Tax.....	1,327,688,128	6.19%	1,058,215,438	4.78%	752,173,350	3.33%	739,045,213	3.14%	830,454,523	3.35%
<b>Total income taxes.....</b>	<b>12,406,210,560</b>	<b>57.84%</b>	<b>12,963,373,181</b>	<b>58.52%</b>	<b>12,721,824,302</b>	<b>56.26%</b>	<b>13,256,586,129</b>	<b>56.25%</b>	<b>13,996,407,717</b>	<b>56.38%</b>
Sales and Use Tax.....	6,252,023,175	29.15%	6,559,483,149	29.61%	7,003,963,702	30.97%	7,337,447,300	31.14%	7,751,295,817	31.22%
Alcoholic Beverage Tax.....	318,729,834	1.49%	340,096,582	1.54%	353,603,883	1.56%	371,120,312	1.57%	395,860,876	1.59%
Gift Tax.....	211,789	0.00%	3,553	0.00%	2,864	0.00%	43,153	0.00%	92,766	0.00%
Freight Car Lines Tax.....	287,893	0.00%	256,950	0.00%	244,893	0.00%	306,605	0.00%	258,645	0.00%
Insurance Tax.....	510,676,294	2.38%	485,088,157	2.19%	492,097,802	2.18%	566,105,324	2.40%	553,678,933	2.23%
Piped Natural Gas Tax*.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax**.....	55,521,104	0.26%	60,968,254	0.28%	67,466,758	0.30%	72,927,494	0.31%	80,358,024	0.32%
White Goods Disposal Tax***.....	1,971,588	0.01%	2,136,296	0.01%	2,495,894	0.01%	3,948,403	0.02%	2,886,005	0.01%
Scrap Tire Disposal Tax†.....	5,341,147	0.02%	5,646,467	0.03%	5,759,441	0.03%	5,804,618	0.02%	6,140,433	0.02%
Manufacturing Tax††.....	41,115,193	0.19%	46,412,229	0.21%	47,336,810	0.21%	46,714,244	0.20%	4,341,211	0.02%
Solid Waste Disposal Tax†††.....	2,308,107	0.01%	2,335,446	0.01%	2,462,654	0.01%	2,463,581	0.01%	2,799,344	0.01%
Miscellaneous Tax Receipts.....	19,368	0.00%	16,130	0.00%	13,114	0.00%	50,040	0.00%	73,214	0.00%
<b>Total Tax Revenue.....</b>	<b>20,431,128,234</b>	<b>95.26%</b>	<b>21,291,901,883</b>	<b>96.12%</b>	<b>21,737,164,616</b>	<b>96.12%</b>	<b>22,635,911,103</b>	<b>96.06%</b>	<b>23,836,749,444</b>	<b>96.01%</b>
<b>Total Non-tax Revenue &amp; Transfers.....</b>	<b>1,016,805,580</b>	<b>4.74%</b>	<b>858,820,449</b>	<b>3.88%</b>	<b>876,918,158</b>	<b>3.88%</b>	<b>929,279,450</b>	<b>3.94%</b>	<b>989,971,021</b>	<b>3.99%</b>
<b>Total General Fund Revenue.....</b>	<b>21,447,933,814</b>	<b>100.00%</b>	<b>22,150,722,332</b>	<b>100.00%</b>	<b>22,614,082,774</b>	<b>100.00%</b>	<b>23,565,190,553</b>	<b>100.00%</b>	<b>24,826,720,465</b>	<b>100.00%</b>

Detail may not add to totals due to rounding.

Amounts shown are revenues credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), and alcoholic beverages taxes; certain reimbursements to local governments; and statutory transfers to special funds.

**Estate Tax.** The inheritance tax was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date; the estate tax was retained. Revenue amounts shown for estates of decedents dying prior to the repeal date are a combination of inheritance taxes and supplementary estate taxes. The North Carolina estate tax was repealed effective for the estates of decedents whose death occurred during the January 1, 2010 through December 31, 2010 period and reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal return is required. SL 2013-316, s.7.(a) repeals the estate tax effective for the estates of decedents dying on or after January 1, 2013.

**Soft Drink Tax.** Repealed effective July 1, 1999.

**Gift Tax.** Repealed effective for tax years beginning on or after January 1, 2009.

**Intangibles Tax.** Repealed effective for tax years beginning on or after January 1, 1995.

\***Piped Natural Gas Tax.** Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes).

SL 2013-316, s. 4.1(d) repeals the piped natural gas tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year transitional period).

\*\***Real Estate Conveyance Tax.** Effective July 1, 1996, the statute was rewritten to delete the crediting of proceeds to the General Fund, instead allocating 25% of the proceeds to the Natural Heritage Trust Fund and the remaining 75% to the Parks and Recreation Trust Fund. SL 2011-145, s. 2.2.(h) and (i) provide that certain net proceeds otherwise credited to the Natural Heritage and Parks and Recreation Trust Funds be deposited in the General Fund for fiscal year 2011-12.

SL 2013-360, s. 14.4.(a) directs the State's proceeds of the deed stamp tax to be credited to the General Fund effective July 1, 2013.

\*\*\***White Goods Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the white goods disposal tax were required to be credited to the General Fund:

for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.17.(a) directs twenty-eight percent (28%) of the net tax proceeds to be credited to the General Fund effective August 1, 2013.

†**Scrap Tire Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the scrap tire disposal tax were required to be credited to the General Fund:

for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.16.(a) directs thirty percent (30%) of the net tax proceeds to be credited to the General Fund effective July 1, 2013.

††**Certain Machinery and Equipment Tax.** Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser; fuel purchased by a manufacturing industry or plant for qualifying purposes was subject to a series of rate reductions prior to receiving full exemption status effective for transactions made on or after July 1, 2010.

The Current Operations Appropriations Act of 2017 (SL 2017-57) repeals Article 5 of Chapter 105 [the one-percent (1%) privilege tax on mill machinery and mill machinery parts and accessories] and substitutes an exemption from the sales and use tax for these items effective for purchases made on or after July 1, 2018.

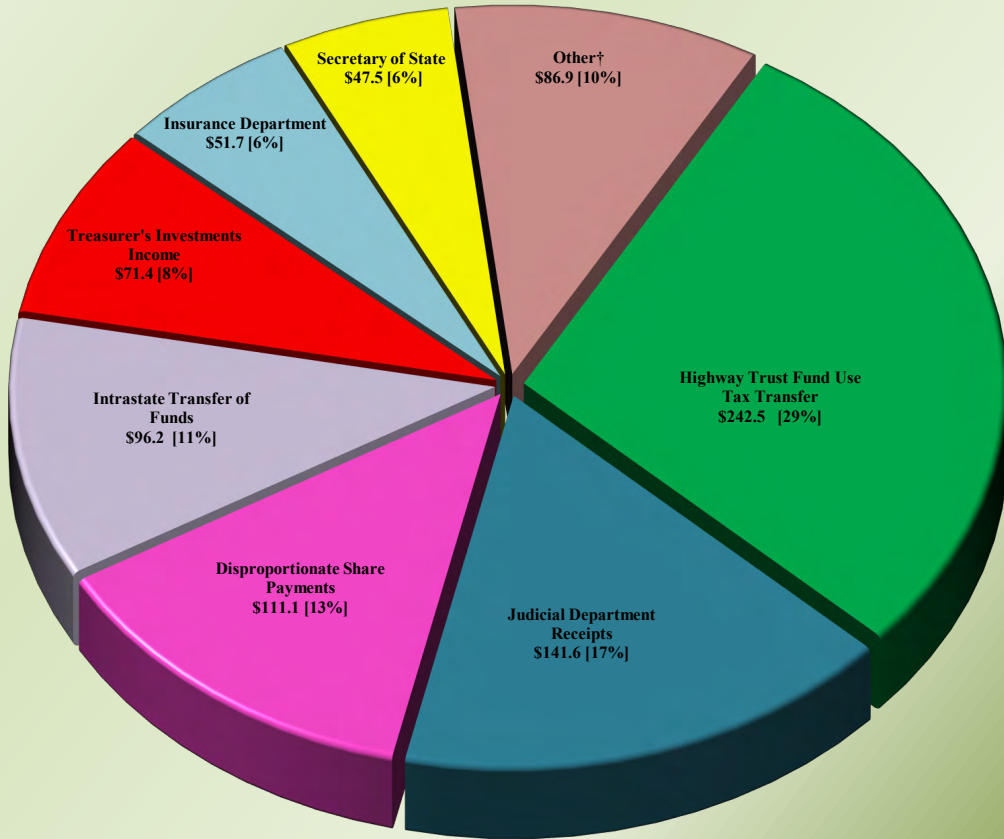
†††**Solid Waste Disposal Tax.** SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

Refer to tables and charts for a specific tax schedule for details pertaining to tax rates, tax structure, and other information affecting collections.

GENERAL FUND NON-TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND NON-TAX REVENUE COMPARISON: FISCAL YEARS 2004-2005 and 2018-2019

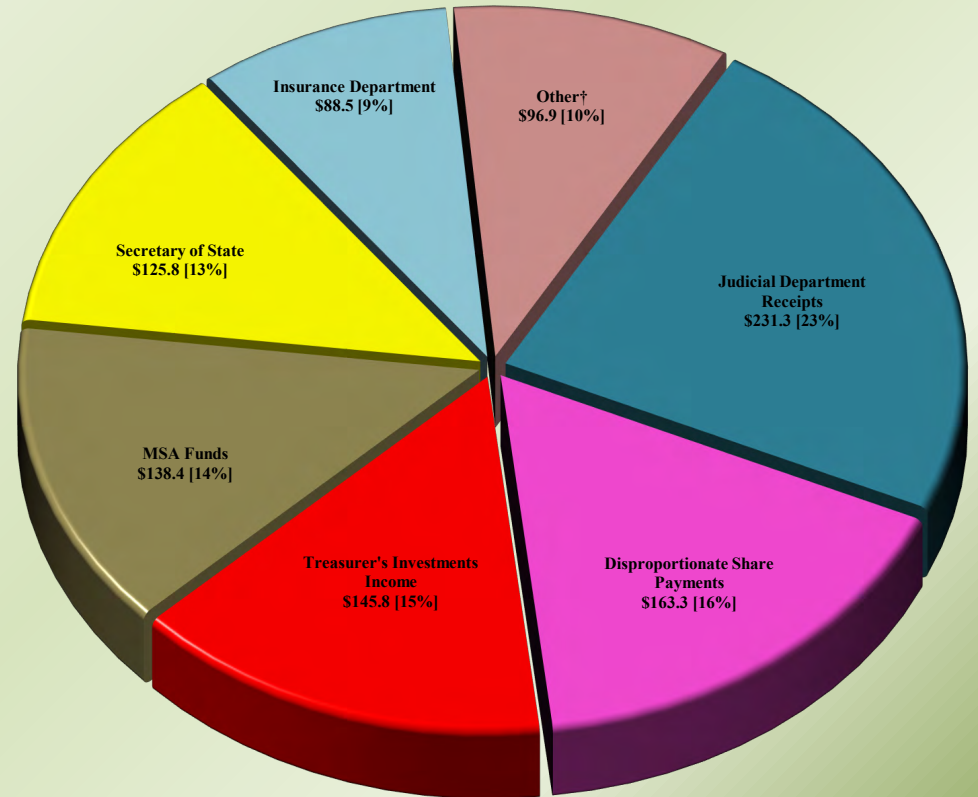
[Charts reflect non-tax revenues credited to the General Fund.]

Figure 3.1 Fiscal Year 2004-2005  
[amounts in \$ millions]



†Other category: see Table 3. State General Fund: Non-Tax Revenues and Transfers By Source for information regarding non-tax revenue sources not separately itemized in chart.

Figure 3.2 Fiscal Year 2018-2019  
[amounts in \$ millions]



†Other category: see Table 3. State General Fund: Non-Tax Revenues and Transfers By Source for information regarding non-tax revenue sources not separately itemized in chart.

TABLE 3. STATE GENERAL FUND: NON-TAX REVENUES AND TRANSFERS BY SOURCE

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%
Judicial Department receipts.....	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%
Sales tax reimbursement - Highway Fund†.....	16,166,400	1.90%	-	-	-	-	18,190,000	1.83%	17,610,000	0.74%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%
Secretary of State.....	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%
Cost of local sales and use tax administration.....	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%
Disproportionate share payments.....	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%	100,000,000	10.08%	100,000,000	4.23%
Intrastate transfer of funds.....	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%
Banking and investment fees.....	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%
Insurance Department.....	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%
Reversions of capital improvements funds.....	444	0.00%	679	0.00%	45	0.00%	3,507,038	0.35%	40,000,000	1.69%
ABC Board application fees.....	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%
Gasoline and oil inspection fees.....	845,726	0.10%	1,040,606	0.12%	913,976	0.12%	784,734	0.08%	901,426	0.04%
Transfer of Use Tax from Highway Trust Fund†††.....	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%
Administrative Office of the Courts: DWI service fees.....	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%
Probation - supervision fees.....	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%
Miscellaneous.....	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds..	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>848,923,661</b>	<b>100.00%</b>	<b>853,832,727</b>	<b>100.00%</b>	<b>747,904,898</b>	<b>100.00%</b>	<b>991,845,829</b>	<b>100.00%</b>	<b>2,366,598,932</b>	<b>100.00%</b>

Sources of revenue	Fiscal Year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%	12,468,221	1.09%	17,250,782	1.62%
Judicial Department receipts.....	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%	250,846,849	21.99%	236,849,684	22.19%
Sales tax reimbursement - Highway Fund†.....	17,557,170	1.92%	17,004,498	2.19%	20,235,353	1.89%	24,080,070	2.11%	21,551,663	2.02%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	196,849,542	18.38%	196,209,049	17.20%	196,582,981	18.42%
Sales tax refund - Non-Highway Fund††.....	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%	2,825,727	0.25%	3,716,166	0.35%
Secretary of State.....	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%	90,298,883	7.92%	95,104,972	8.91%
Cost of local sales and use tax administration.....	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%	8,942,660	0.78%	9,388,296	0.88%
Disproportionate share payments.....	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%	115,000,000	10.08%	110,000,000	10.31%
Intrastate transfer of funds.....	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%	168,300,282	14.75%	43,438,865	4.07%
Banking and investment fees.....	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%	6,107,270	0.54%	7,568,299	0.71%
Insurance Department.....	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%	72,590,212	6.36%	73,382,761	6.87%
Reversions of capital improvements funds.....	22,161,866	2.43%	1	0.00%	-	-	114,467	0.01%	-	-
ABC Board application fees.....	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%	15,083,915	1.32%	15,201,447	1.42%
Gasoline and oil inspection fees.....	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%	1,202,822	0.11%	1,293,347	0.12%
Transfer of Use Tax from Highway Trust Fund†††.....	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%	27,595,861	2.42%	-	-
Administrative Office of the Courts: DWI service fees.....	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%	7,992,121	0.70%	7,476,512	0.70%
Probation - supervision fees.....	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%	14,728,807	1.29%	13,647,901	1.28%
Miscellaneous.....	8,265,682	0.91%	6,935,172	0.89%	6,775,483	0.63%	4,933,569	0.43%	5,001,107	0.47%
Master Settlement Agreement Funds.....	-	-	-	-	44,653,001	4.17%	121,410,749	10.64%	164,576,047	15.42%
Reversion of Rural Economic Development Center funds..	-	-	-	-	-	-	-	-	29,356,432	2.75%
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	16,000,000	1.50%
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>912,269,988</b>	<b>100.00%</b>	<b>776,500,873</b>	<b>100.00%</b>	<b>1,070,828,533</b>	<b>100.00%</b>	<b>1,140,731,536</b>	<b>100.00%</b>	<b>1,067,387,263</b>	<b>100.00%</b>

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	18,324,283	1.80%	37,140,697	4.32%	61,906,275	7.06%	93,798,519	10.09%	145,795,184	14.73%
Judicial Department receipts.....	234,549,956	23.07%	244,802,911	28.50%	242,085,347	27.61%	239,670,454	25.79%	231,303,525	23.36%
Sales tax reimbursement - Highway Fund†.....	19,288,738	1.90%	-	-	-	-	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	196,582,981	19.33%	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	2,451,642	0.24%	2,188,868	0.25%	1,875,630	0.21%	1,734,032	0.19%	2,545,157	0.26%
Secretary of State.....	102,111,663	10.04%	108,407,901	12.62%	112,765,556	12.86%	124,166,883	13.36%	125,776,076	12.71%
Cost of local sales and use tax administration.....	10,518,872	1.03%	11,374,208	1.32%	13,037,767	1.49%	13,710,793	1.48%	14,420,190	1.46%
Disproportionate share payments.....	109,000,000	10.72%	147,465,847	17.17%	164,074,772	18.71%	160,960,140	17.32%	163,300,000	16.50%
Intrastate transfer of funds.....	45,732,291	4.50%	45,550,142	5.30%	12,565,048	1.43%	13,076,466	1.41%	25,134,408	2.54%
Banking and investment fees.....	7,684,476	0.76%	4,595,289	0.54%	4,100,683	0.47%	3,911,464	0.42%	3,771,028	0.38%
Insurance Department.....	76,335,234	7.51%	78,465,987	9.14%	82,826,030	9.45%	84,479,768	9.09%	88,514,844	8.94%
Reversions of capital improvements funds.....	-	-	-	-	1,733	0.00%	66,559	0.01%	43,508	0.00%
ABC Board application fees.....	24,042,735	2.36%	24,027,072	2.80%	25,040,440	2.86%	25,470,220	2.74%	26,521,850	2.68%
Gasoline and oil inspection fees.....	1,278,485	0.13%	1,358,939	0.16%	1,460,653	0.17%	1,445,343	0.16%	1,490,120	0.15%
Transfer of Use Tax from Highway Trust Fund†††.....	-	-	-	-	-	-	-	-	-	-
Administrative Office of the Courts: DWI service fees.....	7,046,139	0.69%	6,304,835	0.73%	5,672,507	0.65%	5,103,914	0.55%	4,781,721	0.48%
Probation - supervision fees.....	13,092,871	1.29%	12,439,135	1.45%	11,459,630	1.31%	10,894,047	1.17%	10,854,783	1.10%
Miscellaneous.....	4,182,562	0.41%	5,755,907	0.67%	5,450,397	0.62%	6,197,352	0.67%	5,852,752	0.59%
Master Settlement Agreement Funds.....	138,621,827	13.63%	127,230,121	14.81%	131,053,787	14.94%	143,153,549	15.40%	138,425,927	13.98%
Reversion of Rural Economic Development Center funds..	1,748,056	0.17%	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	2,854,222	0.28%	123,273	0.01%	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	1,358,547	0.13%	1,589,316	0.19%	1,541,901	0.18%	1,439,947	0.15%	1,439,947	0.15%
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>1,016,805,580</b>	<b>100.00%</b>	<b>858,820,449</b>	<b>100.00%</b>	<b>876,918,158</b>	<b>100.00%</b>	<b>929,279,450</b>	<b>100.00%</b>	<b>989,971,021</b>	<b>100.00%</b>

Detail may not add to totals due to rounding.

Non-tax revenue and transfers include earnings, fees, dividends, transfers, etc.

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, DWI restoration fees, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, Deed/Mortgage fees, and miscellaneous non-tax revenue.

2003-04 Intrastate transfer of funds category includes \$108,796,845 from Disaster Relief Funds and \$136,859,298 from Federal Relief Package.

2008-09 Intrastate transfer of funds category includes \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation; and \$57,387,969 from the Appropriation Bill. Stabilization Funds include \$150,867,275 from the American Reinvestment and Recovery Act of 2009.

2009-10 Intrastate transfer of funds category includes \$93,834,701 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011.

2010-11 Intrastate transfer of funds category includes \$75,181,766 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011. SL 2010-31, s. 2.2.(d),(e) and SL 2010-123, s. 1.2.(a),(b) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts be transferred to the General Fund for fiscal year 2010-11.

2011-12 Intrastate transfer of funds category includes \$83,894,927 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013. SL 2011-145, s. 2.2.(f),(g),(h), and (i) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts and to the Parks and Recreation and Natural Heritage Trust Funds be transferred to the General Fund for fiscal year 2011-12.

2012-13 Intrastate transfer of funds category includes \$89,196,686 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013.

†§ 105-164.44D specifies that the amount of sales and use tax revenue not realized by the General Fund due to sales tax exemption for purchases by the Department of Transportation be transferred from the Highway Fund to the General Fund as reimbursement. SL 2005-276, s. 6.37(e) provides that the reimbursement provision does not apply in fiscal years 2005-06 or 2006-07.

SL 2015-241, s. 2.2(b) repeals § 105-164.44D-Reimbursement for Sales Tax Exemption for Purchases by the DOT effective July 1, 2015.

††Refunds of local sales and use taxes paid by State agencies on indirect purchases of certain tangible personal property. State agencies became exempt from tax on direct purchase transactions occurring on or after July 1, 2004. [§ 105-164.14(e)]

†††Transfer of Use Tax from the Highway Trust Fund provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.

**PART III. STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX**

TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE  
(Collections data for fiscal year ending June 30, 2018)†

State	State Tax Collections By Tax Type																Population, GDP, Personal Income (PI), and Taxes as % of PI					
	Property		General Sales and Gross Receipts††		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Population as of 7/1/2018 [1,000s]	GDP††† [current \$] calendar year 2017 [1,000s]	Personal income calendar year 2017		Total state tax collections as a percentage of personal income	
	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita			Amount	Per capita	%	Rank
	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]		
Alabama.....	406,288	83.12	2,786,833	570.17	2,747,974	562.22	521,990	106.80	3,912,800	800.54	577,516	118.16	102,176	20.90	11,055,577	2,261.93	4,888	210,364,400	197,283,200	40,473	5.60%	34
Alaska.....	122,341	166.42	-	-	252,970	344.11	153,636	208.99	-	-	196,321	267.05	931,084	1,266.54	1,656,352	2,253.11	735	51,803,100	42,015,300	56,800	3.94%	49
Arizona.....	1,047,254	146.30	7,687,992	1,074.04	2,020,702	282.30	495,034	69.16	4,545,242	634.99	373,076	52.12	124,617	17.41	16,293,917	2,276.31	7,158	327,495,800	299,613,000	42,534	5.44%	38
Arkansas.....	1,188,905	395.02	3,498,073	1,162.25	1,336,910	444.20	409,856	136.18	2,866,175	952.30	390,756	129.83	128,609	42.73	9,819,284	3,262.51	3,010	123,383,100	124,683,800	41,543	7.88%	6
California.....	2,837,386	71.90	39,682,734	1,005.60	17,662,374	447.58	10,504,521	266.20	95,152,230	2,411.26	12,488,304	316.47	109,489	2.77	178,437,038	4,521.79	39,462	2,819,110,700	2,370,112,400	60,219	7.53%	8
Colorado.....	-	-	3,211,909	564.36	2,500,334	439.33	816,832	143.52	7,510,366	1,319.63	782,679	137.52	102,722	18.05	14,924,842	2,622.40	5,691	350,004,400	310,754,500	55,374	4.80%	43
Connecticut.....	-	-	4,400,808	1,232.19	3,196,187	894.91	431,196	120.73	9,733,258	2,725.24	778,232	217.90	394,331	110.41	18,934,012	5,301.39	3,572	268,310,500	258,079,300	72,224	7.34%	9
Delaware.....	-	-	-	-	585,645	606.58	1,574,576	1,630.88	1,652,335	1,711.41	254,802	263.91	152,348	157.80	4,219,706	4,370.58	965	70,774,800	48,189,000	50,364	8.76%	4
Florida.....	-	-	29,562,900	1,391.57	8,893,715	418.64	2,123,462	99.95	-	-	2,426,900	114.24	2,954,227	139.06	45,961,204	2,163.46	21,244	985,665,400	1,004,144,300	47,899	4.58%	46
Georgia.....	927,590	88.25	5,938,448	564.97	3,194,517	303.92	719,422	68.44	11,643,781	1,107.76	1,004,298	95.55	174,454	16.60	23,602,510	2,245.48	10,511	566,473,600	463,755,700	44,548	5.09%	40
Hawaii.....	-	-	3,529,065	2,484.22	1,202,967	846.81	275,600	194.00	2,430,032	1,710.58	146,831	103.36	129,956	91.48	7,714,451	5,430.44	1,421	89,428,900	75,689,500	53,138	10.19%	2
Idaho.....	-	-	1,790,830	1,023.02	605,287	345.77	367,178	209.75	1,835,864	1,048.74	240,809	137.56	8,391	4.79	4,848,359	2,769.64	1,751	72,723,200	72,355,100	42,123	6.70%	16
Illinois.....	59,589	4.68	11,336,866	891.05	7,362,911	578.71	2,751,479	216.26	15,296,693	1,202.28	2,587,141	203.34	462,390	36.34	39,857,069	3,132.66	12,723	826,817,800	689,723,800	53,974	5.78%	32
Indiana.....	12,927	1.93	7,795,091	1,164.23	4,324,467	645.88	749,114	111.88	5,816,072	868.65	698,725	104.36	1,483	0.22	19,397,879	2,897.15	6,695	351,105,600	301,203,000	45,239	6.44%	22
Iowa.....	1,671	0.53	3,279,789	1,041.66	1,407,284	446.95	954,503	303.15	3,897,236	1,237.76	443,187	140.76	104,810	33.29	10,088,480	3,204.10	3,149	181,846,300	149,191,200	47,490	6.76%	14
Kansas.....	714,895	245.55	3,304,091	1,134.90	1,190,718	408.99	433,229	148.81	3,413,677	1,172.54	437,967	150.43	52,213	17.93	9,546,790	3,279.15	2,911	161,219,600	142,241,600	48,902	6.71%	15
Kentucky.....	660,902	148.15	3,600,598	807.10	2,113,829	473.83	499,502	111.97	4,499,086	1,008.50	511,353	114.62	174,700	39.16	12,059,970	2,703.33	4,461	200,715,400	182,604,600	41,014	6.60%	18
Louisiana.....	60,172	12.91	4,252,693	912.66	2,612,030	560.56	393,129	84.37	3,246,226	696.66	358,208	76.87	435,228	93.40	11,357,686	2,437.43	4,660	239,204,300	205,227,400	43,941	5.53%	36
Maine.....	39,308	29.35	1,529,113	1,141.93	721,180	538.57	281,155	209.96	1,605,096	1,198.68	185,737	138.71	49,043	36.63	4,410,632	3,293.83	1,339	62,040,300	62,173,500	46,585	7.09%	11
Maryland.....	808,763	133.99	4,716,179	781.37	4,851,065	803.72	850,913	140.98	9,507,776	1,575.23	1,033,175	171.17	659,166	109.21	22,427,037	3,715.67	6,036	394,258,600	364,575,800	60,522	6.15%	27
Massachusetts...	7,197	1.05	6,490,305	943.00	2,532,057	367.89	1,154,719	167.77	16,280,331	2,365.42	2,408,947	350.00	781,247	113.51	29,654,803	4,308.64	6,883	540,786,000	468,299,700	68,267	6.33%	23
Michigan.....	2,182,188	218.57	9,595,949	961.13	4,802,420	481.01	1,945,619	194.87	10,166,720	1,018.29	971,032	97.26	382,880	38.35	30,046,808	3,009.47	9,984	505,561,200	461,485,500	46,273	6.51%	21
Minnesota.....	818,513	146.00	5,830,256	1,039.96	4,784,552	853.43	1,476,228	263.32	11,882,330	2,119.48	1,357,004	242.05	548,586	97.85	26,697,469	4,762.09	5,606	351,416,800	305,795,000	54,938	8.73%	5
Mississippi.....	29,540	9.91	3,557,752	1,193.47	1,473,102	494.16	492,415	165.18	1,852,937	621.58	437,407	146.73	47,418	15.91	7,890,571	2,646.94	2,981	110,223,400	108,749,200	36,389	7.26%	10
Missouri.....	33,267	5.43	3,686,274	602.17	1,852,953	302.69	596,167	97.39	6,510,224	1,063.48	333,724	54.52	12,461	2.04	13,025,070	2,127.72	6,122	304,946,200	279,433,400	45,759	4.66%	45
Montana.....	300,258	283.08	-	-	655,034	617.57	379,198	357.51	1,304,315	1,229.71	175,954	165.89	189,221	178.40	3,003,980	2,832.17	1,061	47,559,100	47,717,900	45,338	6.30%	26
Nebraska.....	129	0.07	1,900,037	986.72	601,983	312.62	196,215	101.90	2,360,596	1,225.89	313,690	162.90	20,443	10.62	5,393,093	2,800.71	1,926	120,517,400	97,151,000	50,707	5.55%	35
Nevada.....	317,136	104.76	5,095,689	1,683.22	2,233,767	737.86	661,240	218.42	-	-	-	-	849,204	280.51	9,157,036	3,024.78	3,027	158,847,600	139,448,500	46,954	6.57%	20
New Hampshire.....	408,769	302.02	-	-	1,025,902	757.98	435,544	321.80	105,759	78.14	790,011	583.70	154,903	114.45	2,920,888	2,158.08	1,353	80,900,200	78,822,100	58,439	3.71%	50
New Jersey.....	5,016	0.56	10,459,419	1,177.06	4,965,088	558.75	1,542,213	173.55	15,037,845	1,692.30	2,235,653	251.59	1,119,812	126.02	35,365,046	3,979.85	8,886	595,324,500	577,080,600	64,946	6.13%	29
New Mexico.....	84,224	40.25	2,073,118	990.62	801,689	383.08	322,473	154.09	1,071,125	511.83	111,297	53.18	1,075,403	513.87	5,539,329	2,646.93	2,093	94,267,100	82,733,000	39,551	6.70%	17
New York.....	-	-	14,820,163	758.83	11,579,156	592.88	1,771,629	90.71	52,738,515	2,700.34	3,617,910	185.25	4,013,726	205.51	88,541,099	4,533.51	19,530	1,604,133,600	1,286,022,800	65,648	6.88%	13
North Carolina..	-	-	8,009,850	771.54	4,203,608	404.91	2,197,653	211.69	12,609,608	1,214.61	742,512	71.52	92,630	8.92	27,855,861	2,683.19	10,382	538,401,600	453,769,000	44,192	6.14%	28
North Dakota....	4,549	6.00	912,532	1,203.74	482,971	637.10	214,463	282.90	367,635	484.96	107,277	141.51	2,115,757	2,790.94	4,205,184	5,547.15	758	52,472,300	39,774,600	52,686	10.57%	1
Ohio.....	-	-	12,148,485	1,040.44	5,908,503	506.02	2,237,002	191.58	8,698,901	745.00	9,046	0.77	66,333	5.68	29,068,270	2,489.50	11,676	645,326,000	544,140,700	46,669	5.34%	39
Oklahoma.....	-	-	2,855,176	724.62	1,339,096	339.85	1,018,657	258.53	3,260,447	827.48	234,817	59.59	721,049	183.00	9,429,242	2,393.07	3,940	188,368,100	171,597,400	43,649	5.49%	37
Oregon.....	20,116	4.81	-	-	1,654,829	395.71	1,087,449	260.04	8,879,552	2,123.34	804,453	192.37	193,907	46.37	12,640,306	3,022.63	4,182	226,618,900	200,579,200	48,407	6.30%	25
Pennsylvania.....	34,399	2.69	10,920,832	853.13	10,113,420	790.05	2,721,979	212.64	12,800,890	1,000.00	2,486,379	194.23	1,631,646	127.46	40,709,545	3,180.20	12,801	744,290,100	679,731,100	53,155	5.99%	31
Rhode Island....	2,704	2.56	1,048,957	991.18	633,064	598.20	110,799	104.70	1,329,152	1,255.95	118,118	111.61	248,903	235.19	3,491,697	3,299.39	1,058	58,506,300	55,337,500	52,419	6.31%	24
South Carolina..	37,298	7.34	3,303,220	649.71	1,644,958	323.55	582,294	114.53	4,432,104	871.75	404,164	79.49	126,174	24.82	10,530,212	2,071.18	5,084	223,111,100	211,299,000	42,081	4.98%	42

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Population, GDP, Personal Income (PI), and Taxes as % of PI					
	Property		General Sales and Gross Receipts††		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Popula- tion as of 7/1/2018 [1,000s]	GDP††† [current \$] calendar year 2017 [1,000s]	Personal income calendar year 2017		Total state tax collections as a percentage of personal income	
	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Individual		Corporation		Amount	Per capita	Amount	Per capita			Amount	Per capita	Amount	Per capita
	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[%]	Rank
South Dakota....	-	-	1,103,624	1,255.98	481,465	547.93	291,896	332.19	-	-	32,376	36.85	8,187	9.32	1,917,548	2,182.26	879	49,738,700	43,274,600	49,577	4.43%	48
Tennessee.....	-	-	7,469,547	1,103.06	2,873,537	424.35	1,763,747	260.46	246,508	36.40	1,644,159	242.80	271,563	40.10	14,269,061	2,107.18	6,772	345,949,800	301,559,900	44,950	4.73%	44
Texas.....	-	-	36,129,876	1,262.02	15,332,333	535.56	3,635,024	126.97	-	-	-	-	5,231,610	182.74	60,328,843	2,107.29	28,629	1,665,631,800	1,357,465,600	47,975	4.44%	47
Utah.....	-	-	2,784,489	882.97	1,116,797	354.14	347,888	110.32	4,661,910	1,478.31	460,657	146.08	42,332	13.42	9,414,073	2,985.23	3,154	167,254,600	136,543,700	44,032	6.89%	12
Vermont.....	1,065,767	1,706.98	397,691	636.96	697,630	1,117.36	126,404	202.45	819,330	1,312.28	110,819	177.49	66,590	106.65	3,284,231	5,260.17	624	32,209,800	32,460,600	51,992	10.12%	3
Virginia.....	31,890	3.75	4,076,636	479.53	3,006,106	353.61	878,751	103.37	14,105,766	1,659.25	861,897	101.38	523,899	61.63	23,484,945	2,762.52	8,501	509,372,800	468,177,300	55,317	5.02%	41
Washington.....	2,769,520	368.10	15,643,017	2,079.12	4,684,503	622.62	2,070,931	275.25	-	-	-	-	1,411,353	187.58	26,579,324	3,532.67	7,524	524,814,600	434,758,600	58,566	6.11%	30
West Virginia...	7,316	4.05	1,311,930	727.12	1,419,809	786.91	219,003	121.38	1,950,571	1,081.07	110,068	61.00	423,931	234.96	5,442,628	3,016.49	1,804	73,162,900	70,218,400	38,645	7.75%	7
Wisconsin.....	163,446	28.14	5,484,375	944.38	2,748,521	473.28	1,187,392	204.46	8,151,462	1,403.63	910,466	156.78	102,658	17.68	18,748,320	3,228.35	5,807	321,987,700	285,487,400	49,305	6.57%	19
Wyoming.....	250,153	433.09	689,207	1,193.22	173,590	300.54	187,522	324.66	-	-	-	-	536,929	929.58	1,837,401	3,181.09	578	37,453,600	32,638,600	56,377	5.63%	33
Total 50 states...	17,461,386	53.56 <sup>a</sup>	319,702,418	980.72 <sup>a</sup>	164,605,509	504.95 <sup>a</sup>	57,158,841	175.34 <sup>a</sup>	390,188,478	1,196.95 <sup>a</sup>	47,705,854	146.34 <sup>a</sup>	30,262,192	92.83 <sup>a</sup>	1,027,084,678	3,150.70 <sup>a</sup>	325,986	19,271,899,600	16,815,167,900	51,852 <sup>a</sup>	6.11% <sup>a</sup>	-

Rankings based on unrounded data.

Selective sales category includes collections of alcoholic beverages, amusements, insurance premiums, motor fuels, pari-mutuels, public utilities, tobacco products, and other selective sales taxes.

Licenses category includes collections of alcoholic beverages, amusements, corporation, hunting and fishing, motor vehicle, motor vehicle operators, public utility, occupation and businesses, and miscellaneous license taxes.

Other category includes collections of death and gift, documentary and stock transfer, severance, and other taxes.

Per capita tax collection amounts are computations based on July 1, 2018 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

Personal income and GDP amounts are BEA estimates and are in current dollars (not adjusted for inflation). Per capita personal income amounts are BEA estimates based on July 1, 2017 population estimates of the Bureau of the Census.

<sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 50 states.

†Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

††Data for some states include state-collected local sales tax. North Carolina sales tax data include \$19,730,691.63 retained by state to pay for the costs of collecting and distributing various local sales taxes.

†††Measure of the market value of the final goods and services produced by the labor and property within the State.

Sources: U.S. Census Bureau, Population Division, Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2018 (NST-EST2019-01)*, December 2019 release.

U.S. Census Bureau, *2018 Annual Survey of State Government Tax Collections Detailed Table*, May 2, 2019 release, April 15, 2020 update.

U.S. Bureau of Economic Analysis, *SAGDP2N Gross Domestic Product (GDP) by State*, April 7, 2020 update.

U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, March 24, 2020 release.



TABLE 5. ESTATE TAX COLLECTIONS

[§ 105 ARTICLE 1A.]

[The Tax Simplification and Reduction Act of 2013 repeals Article 1A. Estate Taxes, (§§ 105-32.1 through 105-32.8) .]

SL 2013-316, s. 7.(a) repeals the North Carolina estate tax effective January 1, 2013 and applies to the estates of decedents dying on or after that date.††

Fiscal year	Estate tax/ Inheritance tax* gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/ forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change		
								Estate tax/ Inheritance tax* gross collections	Estate tax/ Inheritance tax* refunds	Estate tax/ Inheritance tax* collections to General Fund
2004-05.....	139,347,961	4,122,908	135,225,053	13,709	-	-	135,211,344	5.82%	31.73%	5.24%
2005-06.....	137,058,981	3,575,744	133,483,238	43,264	60,500	-	133,379,473	-1.64%	-13.27%	-1.35%
2006-07.....	165,052,571	3,224,538	161,828,033	90,682	149,916	625	161,586,810	20.42%	-9.82%	21.15%
2007-08.....	161,713,644	2,889,461	158,824,183	13,857	45,291	185	158,764,850	-2.02%	-10.39%	-1.75%
2008-09.....	110,183,105	5,872,856	104,310,249	12,486	41,574	175	104,256,014	-31.87%	103.25%	-34.33%
2009-10†.....	76,141,125	4,203,752	71,937,373	12,414	19,104	88	71,905,766	-30.90%	-28.42%	-31.03%
2010-11†.....	26,472,373	2,538,503	23,933,870	126,748	51,454	222	23,755,446	-65.23%	-39.61%	-66.96%
2011-12†.....	60,120,673	1,987,003	58,133,669	21,155	9,936	41	58,102,538	127.11%	-21.73%	144.59%
2012-13†,††..	113,916,384	2,213,375	111,703,009	159,271	113,203	455	111,430,080	89.48%	11.39%	91.78%
2013-14†,††..	28,410,868	9,073,682	19,337,185	47,108	14,452	58	19,275,568	-75.06%	309.95%	-82.70%
2014-15†,††..	3,517,974	444,128	3,073,846	66,289	18,147	75	2,989,335	-87.62%	-95.11%	-84.49%
2015-16†,††..	5,012,148	529,156	4,482,992	-	124,288	524	4,358,180	42.47%	19.15%	45.79%
2016-17†,††..	879,197	151,601	727,596	17,338	632	3	709,623	-82.46%	-71.35%	-83.72%
2017-18†,††..	10,715,395	24,007	10,691,388	-	66,914	296	10,624,179	1,118.77%	-84.16%	1,397.16%
2018-19†,††..	388,896	-	388,896	-	-	-	388,896	-96.37%	-100.00%	-96.34%

\*The inheritance tax (Article 1. §§ 105-2 to 105-32) was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date. Collection amounts for estates of decedents dying prior to the repeal date are a combination of inheritance and supplementary estate taxes (as applicable). Estate taxes were due to be filed nine months from the date of death, as were inheritance taxes. Depending on date of death, collections for subsequent fiscal years reflect either revenue generated from the estate tax (§§ 105-32.1 to 105-32.8) as result of the law change, or revenue generated from the inheritance tax (§§ 105-2 to 105-32) prior to repeal. The estate tax was imposed on the right to transfer property at death; the inheritance tax was based on the relationship of beneficiaries. The inheritance tax was assessed on property or interest over which the State had jurisdiction when the title passed by will, contract, entirety, or by descent and distribution. The property was taxed based on one of three graduated rate scales determined by the relationship of the beneficiary to the decedent. Certain tax credits applied to property passing to lineal ancestors or descendants. [Property passing to a surviving spouse was exempt, along with other types of property.] When the combined total of inheritance taxes was less than the credit allowed under the basic rates of the federal estate tax, a supplementary estate tax was imposed equal to the difference between the total North Carolina inheritance tax and the maximum state tax credit allowed by the Federal Estate Tax Act. When the inheritance tax was repealed, the estate tax was retained. The estate tax was equal to the state tax credit for federal purposes. Under the new federal estate tax law, effective for estates of decedents dying on or after January 1, 2002, the exclusion amount from federal estate tax was increased and the state tax credit was phased out over a three-year period beginning in 2002. The 2002 General Assembly conformed North Carolina exclusion amounts to the federal exclusion amounts, but amended § 105-32.2(b), electing to not adopt the phase-out provision. For decedents dying on or after January 1, 2005, the North Carolina estate tax is the amount of the state tax credit that (as of December 31, 2001) would have been allowed under section 2011 of the IRC against federal taxable income and is limited to the amount of federal estate tax determined without regard to the deduction for state taxes allowed under section 2058 of the IRC and the tax credits allowed under sections 2011-2015 of the IRC. Effective January 1, 2006, the State increased the allowable exemption from \$1.5 to \$2.0 million to conform with the federal estate tax. †Provisions of the 2010 Tax Relief Act effectively repealed the North Carolina estate tax for the estates of decedents whose death occurred during 2010. The North Carolina estate tax is reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal estate tax return is required (North Carolina law conforms to federal estate tax rate and exclusion provisions). ††Collection levels beginning with fiscal year 2013-14 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the designated fiscal years.

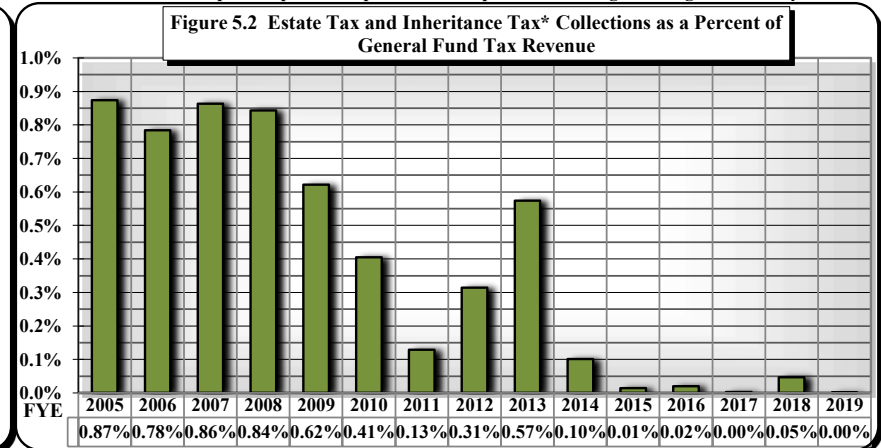
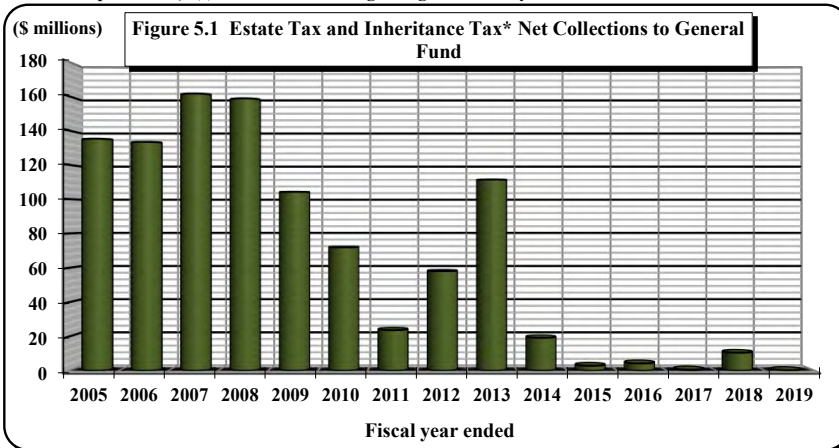


TABLE 6. PRIVILEGE TAX COLLECTIONS

[§ 105 ARTICLE 2.]

[The Tax Simplification and Reduction Act of 2013 repeals §§ 105-37.1, 105-38.1, and 105-40 effective January 1, 2014, applicable to gross receipts derived from an admission charge sold at retail on or after that date.]

Fiscal year	Privilege tax gross collections [S]	Refunds [S]	Privilege Tax Net Collections Before & After Transfers								Year-over-year % change			
			Net collections before transfers [S]	Solid Waste Management Trust Fund [S]	Intergovernmental inter-fund transfers [S]	N.C. Public Campaign Financing Fund [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Collections to General Fund [S]	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund
2004-05	45,191,583	143,550	45,048,033	92	-	36,821	19,100	-	-	44,992,019	7.52%	-58.61%	8.07%	8.11%
2005-06	46,503,672	596,339	45,907,333	1,667	-	23,246	21,581	291,335	-	45,569,504	2.90%	315.42%	1.91%	1.28%
2006-07	50,670,355	4,059,726	46,610,628	1,802	-	-	16,809	313,128	1,305	46,277,585	8.96%	580.78%	1.53%	1.55%
2007-08	57,268,276	615,518	56,652,758	7	-	-	17,138	325,277	1,329	56,309,007	13.02%	-84.84%	21.54%	21.68%
2008-09	39,707,960	1,858,993	37,848,967	36	-	-	20,757	311,257	1,310	37,515,608	-30.66%	202.02%	-33.19%	-33.38%
2009-10	39,669,774	101,193	39,568,581	-	157	-	32,985	337,218	1,558	39,196,662	-0.10%	-94.56%	4.54%	4.48%
2010-11	41,898,222	128,295	41,769,927	312	11,619	-	32,282	376,424	1,626	41,347,664	5.62%	26.78%	5.56%	5.49%
2011-12	51,093,873	1,983,509	49,110,364	20,370	10,841	-	47,262	486,318	2,002	48,543,571	21.95%	1,446.05%	17.57%	17.40%
2012-13	50,505,906	3,714,963	46,790,943	-	126,257	-	54,876	495,738	1,991	46,112,081	-1.15%	87.29%	-4.72%	-5.01%
2013-14	50,922,192	474,875	50,447,317	-	20,949	-	45,918	424,064	1,703	49,954,683	0.82%	-87.22%	7.81%	8.33%
2014-15	45,801,820	4,242,634	41,559,186	35,918	-	-	49,415	405,584	1,670	41,066,599	-10.06%	793.42%	-17.62%	-17.79%
2015-16	40,363,506	47,480	40,316,026	9,765	-	-	40,530	338,851	1,429	39,925,452	-11.87%	-98.88%	-2.99%	-2.78%
2016-17	30,848,016	1,004,407	29,843,609	-	-	-	72,649	414,953	1,834	29,354,173	-23.57%	2,015.44%	-25.98%	-26.48%
2017-18	33,209,781	183,408	33,026,373	-	-	-	84,633	507,589	2,243	32,431,907	7.66%	-81.74%	10.66%	10.48%
2018-19	36,310,065	412,814	35,897,251	-	-	-	62,881	451,947	2,180	35,380,243	9.34%	125.08%	8.69%	9.09%

**Privilege tax rates and bases:**

<u>Rate</u>	<u>Base</u>
3% of gross receipts [rate repealed on/after 1/1/14]†	Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind (amenities charges are excluded). †Effective on or after January 1, 2014, privilege taxes imposed on gross admissions receipts within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)] Gross receipts of a person engaged in the business of reselling on the Internet an admission ticket that is subject to the privilege tax. (Effective for admission tickets sold on/after January 1, 2011.) †Effective on or after January 1, 2014, privilege taxes imposed on ticket resale transactions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]
1% of gross receipts [rate repealed on/after 1/1/14]††	Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged. ††Effective on or after January 1, 2014, privilege taxes imposed on motion picture show admissions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]
\$50	Attorneys-at-law and other professionals. Effective for tax years beginning on/after July 1, 2008, includes home inspectors licensed under the NC Home Inspector Licensure Act (includes associate home inspectors). Privilege license requirements apply to massage and bodywork therapists effective for tax years beginning on/after July 1, 2018. In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) is liable for a
\$12.50	\$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
.277% of face value	Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.
\$250 annual tax per location	Loan agencies; check cashing establishments; pawnbroker establishments
\$30 per \$1 million in assets	Banks: the privilege tax on banks and banking associations operating in this State is repealed effective June 30, 2016. [SL 2015-241, s. 32.13(g)]
\$15 per ton	Publishers of newsprint publications: the number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled post-consumer recovered paper needed to achieve the applicable minimum recycled content percentage (repealed effective October 22, 2015). [SL 2015-286, s. 4.11(a)]

**1997-98**

Effective July 1, 1997, the enactment of Chapter 14 (SB 6) repealed thirty-five privilege license sections, retaining the sections pertaining to amusements, attorneys-at-law and other professionals, installment paper dealers, loan agencies or brokers, banks, and publishers of newsprint publications. Licensing and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.

**1998-99**

Effective October 1, 1998, a new section, § 105-38.1, imposed a 1% gross receipts tax on persons operating a motion picture show.

**1999-00**

Effective July 1, 1999, the \$100 annual license tax levied on installment paper dealers was repealed; concurrently, the tax rate on obligations was increased from .275% to .277% of face value. The annual location license for banks was repealed and the taxation of a new bank in operation for less than a calendar year became based on a proration of average assets and number of days in operation rather than on a \$100 flat fee. Pawnbrokers and check cashers were made subject to a \$250 annual per location license, while the tax on loan agencies was reduced from a \$750 annual per location tax to a \$250 annual per location tax.

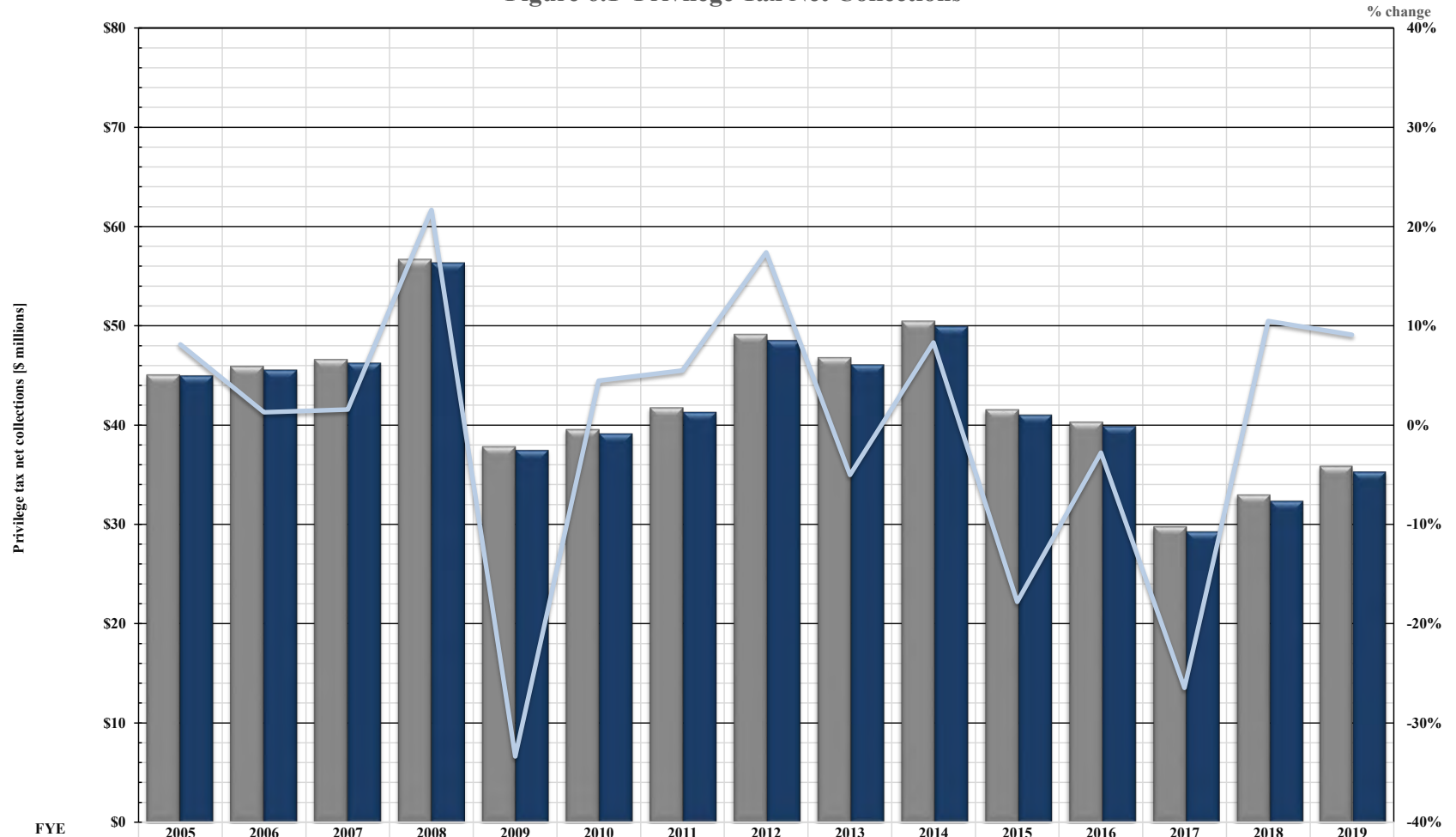
**2003-04 § 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.]**

Attorneys are provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on/after July 1, 2003 (applications for new licenses); effective on/after July 1, 2004 (issuance of license renewals)] (The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing campaigns of candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

**Intergovernmental inter-fund transfers:**

Beginning with fiscal year 2009-10, the amount is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components. [SL 2009-451, Section 6.20(a)]

Figure 6.1 Privilege Tax Net Collections



FYE	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Privilege Tax net collections [\$]	45,048,033	45,907,333	46,610,628	56,652,758	37,848,967	39,568,581	41,769,927	49,110,364	46,790,943	50,447,317	41,559,186	40,316,026	29,843,609	33,026,373	35,897,251
Net proceeds to General Fund [\$]	44,992,019	45,569,504	46,277,585	56,309,007	37,515,608	39,196,662	41,347,664	48,543,571	46,112,081	49,954,683	41,066,599	39,925,452	29,354,173	32,431,907	35,380,243
YoY % change: net proceeds to GF	8.11%	1.28%	1.55%	21.68%	-33.38%	4.48%	5.49%	17.40%	-5.01%	8.33%	-17.79%	-2.78%	-26.48%	10.48%	9.09%
as a % of General Fund tax revenue	0.29%	0.27%	0.25%	0.30%	0.22%	0.22%	0.22%	0.26%	0.24%	0.26%	0.20%	0.19%	0.14%	0.14%	0.15%

Article 2 of § 105 imposes privilege taxes on certain specified occupations, businesses, or activities. The privilege license tax applies to 1) certain professionals (attorney-at-law; physician; veterinarian; surgeon; osteopath; chiropractor; chiroprapist; dentist; ophthalmologist; optician; optometrist; massage and bodywork therapist, or other individual who practices a professional art of healing; professional engineer; registered land surveyor; architect; landscape architect; photographer, canvasser for photographer, or certain agent of photographers; real estate broker; real estate appraiser; a person who negotiates loans on real estate as agent; funeral director; home inspector; and accountant 2) loan agencies to include check cashing and pawnbroker regulated business types and 3) installment paper dealers. See Table 6 for applicable rate information.

TABLE 7. CIGARETTE AND OTHER TOBACCO PRODUCTS TAX COLLECTIONS IN THE UNITED STATES BY STATE  
(Collections data for fiscal year ending June 30, 2018)

State	Cigarette excise tax rate as of 1/01/2019		Tobacco Products net tax collections [cigarette/other]†††		Cigarette tax rate as of 6/30/2018	Cigarette tax net collections			Average retail price per pack†† [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/18)		Other Tobacco Products net tax collections		% of total tobacco taxes from:		Other Tobacco Products taxed†††	Population as of 7/1/2018 [1,000s]
	Rate	Rank	Amount	Per capita		Amount	Per cap	Wtd. avg price	Cigarette taxes	Total	Per capita	Amount	Per capita	Ciga- rettes	Tobacco Products				
	[\$]		[\$1,000s]	[\$]	[\$]	[\$1,000s]	[\$]	[\$]	[\$]	As % of price	[in millions of packs]	[in numbers of packs]	[\$1,000s]	[\$]					
Alabama.....	0.675	40	182,606	37.36	0.675	172,146	35.22	52	5.550	1.685	30.4%	266.7	54.7	10,461	2.14	94.3%	5.7%	CSCChSn	4,888
Alaska.....	2.000	15	59,982	81.59	2.000	45,715	62.19	31	9.370	3.010	32.1%	23.0	31.1	14,267	19.41	76.2%	23.8%	CSCChSn	735
Arizona.....	2.000	15	296,049	41.36	2.000	272,401	38.06	19	7.362	3.010	40.9%	153.2	21.8	23,647	3.30	92.0%	8.0%	CSCChSn	7,158
Arkansas.....	1.150	34	225,466	74.91	1.150	164,294	54.59	47	6.055	2.160	35.7%	150.9	50.2	61,172	20.32	72.9%	27.1%	CSCChSn	3,010
California.....	2.870	9	2,109,920	53.47	2.870	1,882,023	47.69	17	7.862	3.880	49.4%	657.7	16.6	227,896	5.78	89.2%	10.8%	CSCChSnE	39,462
Colorado.....	0.840	38	193,881	34.07	0.840	149,904	26.34	31	5.873	1.850	31.5%	180.2	32.1	43,977	7.73	77.3%	22.7%	CSCChSn	5,691
Connecticut.....	4.350	1	373,982	104.71	4.350	354,560	99.27	23	9.753	5.360	55.0%	85.5	23.8	19,422	5.44	94.8%	5.2%	CSCChSn	3,572
Delaware.....	2.100	13	123,108	127.51	2.100	117,109	121.30	58	6.846	3.110	45.4%	61.8	64.2	5,999	6.21	95.1%	4.9%	CSCChSnE	965
Florida.....	1.339	30	1,181,411	55.61	1.339	1,057,958	49.80	37	6.130	2.349	38.3%	805.9	38.4	123,453	5.81	89.6%	10.4%	SChSn	21,244
Georgia.....	0.370	48	216,007	20.55	0.370	171,134	16.28	44	5.230	1.380	26.4%	476.4	45.7	44,873	4.27	79.2%	20.8%	CSCChSn	10,511
Hawaii.....	3.200	5	120,496	84.82	3.200	110,763	77.97	24	9.317	4.210	45.2%	34.6	24.2	9,733	6.85	91.9%	8.1%	CSCChSn	1,421
Idaho.....	0.570	44	50,832	29.04	0.570	35,702	20.39	36	5.547	1.580	28.5%	64.8	37.7	15,130	8.64	70.2%	29.8%	CSCChSn	1,751
Illinois.....	1.980	20	743,885	58.43	1.980	705,555	55.45	28	7.604	2.990	39.3%	362.4	28.3	37,829	2.97	94.9%	5.1%	CSCChSn	12,723
Indiana.....	0.995	37	410,863	61.36	0.995	375,854	56.14	56	5.716	2.005	35.1%	388.6	58.3	35,008	5.23	91.5%	8.5%	CSCChSn	6,695
Iowa.....	1.360	29	211,717	67.24	1.360	180,701	57.39	42	6.283	2.370	37.7%	135.3	43.0	31,017	9.85	85.3%	14.7%	CSCChSn	3,149
Kansas.....	1.290	32	134,444	46.18	1.290	124,347	42.71	33	6.225	2.300	36.9%	97.0	33.3	10,098	3.47	92.5%	7.5%	CSCChSnE	2,911
Kentucky.....	1.100	35	238,665	53.50	0.600	217,126	48.67	81	5.678	2.110	37.2%	363.5	81.6	21,539	4.83	91.0%	9.0%	CSCChSn	4,461
Louisiana.....	1.080	36	294,456	63.19	1.080	257,584	55.28	51	5.909	2.090	35.4%	250.9	53.6	36,873	7.91	87.5%	12.5%	CSCChSnE	4,660
Maine.....	2.000	15	132,950	99.29	2.000	119,146	88.98	44	7.111	3.010	42.3%	60.7	45.4	13,804	10.31	89.6%	10.4%	CSCChSn	1,339
Maryland.....	2.000	15	371,050	61.47	2.000	331,639	54.95	27	6.912	3.010	43.5%	167.3	27.6	39,411	6.53	89.4%	10.6%	CSCChSn	6,036
Massachusetts.....	3.510	4	591,904	86.00	3.510	552,448	80.27	23	9.594	4.520	47.1%	157.8	23.0	39,456	5.73	93.3%	6.7%	CSCChSn	6,883
Michigan.....	2.000	15	917,882	91.93	2.000	834,485	83.58	42	6.751	3.010	44.6%	423.6	42.5	83,397	8.35	90.9%	9.1%	CSCChSn	9,984
Minnesota.....	3.040	7	629,205	112.23	3.040	525,537	93.74	31	8.931	4.624	51.8%	145.8	26.2	103,668	18.49	83.5%	16.5%	CSCChSnE	5,606
Mississippi.....	0.680	39	129,349	43.39	0.680	108,949	36.55	54	5.355	1.690	31.6%	168.0	56.3	20,400	6.84	84.2%	15.8%	CSCChSn	2,981
Missouri.....	0.170	50	97,408	15.91	0.170	75,939	12.41	73	4.956	1.180	23.8%	460.5	75.3	21,469	3.51	78.0%	22.0%	CSCChSn	6,122
Montana.....	1.700	23	80,074	75.49	1.700	67,427	63.57	37	6.692	2.710	40.5%	39.1	37.2	12,647	11.92	84.2%	15.8%	CSCChSn	1,061
Nebraska.....	0.640	41	62,600	32.23	0.640	52,293	27.16	42	5.544	1.650	29.8%	83.2	43.4	9,767	5.07	84.3%	15.7%	CSCChSn	1,926
Nevada.....	1.800	21	185,164	61.16	1.800	170,224	56.23	31	6.705	2.810	41.9%	94.8	31.6	14,940	4.94	91.9%	8.1%	CSCChSn	3,027
New Hampshire.....	1.780	22	212,921	157.32	1.780	200,202	147.92	83	6.611	2.790	42.2%	112.0	83.4	12,719	9.40	94.0%	6.0%	CSCChSn	1,353
New Jersey.....	2.700	10	654,316	73.63	2.700	627,103	70.57	26	7.666	3.710	48.4%	232.6	25.8	27,213	3.06	95.8%	4.2%	CSCChSn	8,886
New Mexico.....	1.660	25	90,313	43.16	1.660	81,474	38.93	23	6.641	2.670	40.2%	49.2	23.6	8,839	4.22	90.2%	9.8%	CSCChSn	2,093
New York.....	4.350	1	1,147,398	58.75	4.350	1,073,622	54.97	13	10.346	5.360	51.8%	247.7	12.5	73,776	3.78	93.6%	6.4%	CSCChSn	19,530
North Carolina.....	0.450	46	292,258	28.15	0.450	245,772	23.67	53	5.173	1.460	28.2%	546.5	53.2	46,486	4.48	84.1%	15.9%	CSCChSnE	10,382
North Dakota.....	0.440	47	27,887	36.79	0.440	20,873	27.53	63	5.235	1.450	27.7%	47.5	62.8	7,014	9.25	74.8%	25.2%	CSCChSn	758
Ohio.....	1.600	26	941,022	80.59	1.600	871,459	74.63	47	6.426	2.610	40.6%	554.6	47.6	69,563	5.96	92.6%	7.4%	CSCChSn	11,676
Oklahoma.....	2.030	14	313,353	79.53	1.030	232,601	59.03	57	7.139	3.040	42.6%	228.2	58.1	80,752	20.49	74.2%	25.8%	CSCChSn	3,940
Oregon.....	1.330	31	263,978	63.12	1.320	203,282	48.61	37	6.334	2.330	36.8%	154.0	37.2	60,696	14.51	77.0%	23.0%	CSCChSn	4,182
Pennsylvania.....	2.600	11	1,379,269	107.75	2.600	1,260,835	98.50	38	8.133	3.610	44.4%	484.3	37.8	118,434	9.25	91.4%	8.6%	SChSnE	12,801
Rhode Island.....	4.250	3	145,262	137.26	4.250	136,394	128.88	30	9.597	5.260	54.8%	33.3	31.4	8,868	8.38	93.9%	6.1%	CSCChSn	1,058
South Carolina.....	0.570	44	157,750	31.03	0.570	146,819	28.88	51	5.322	1.580	29.7%	266.6	53.1	10,931	2.15	93.1%	6.9%	CSCChSn	5,084
South Dakota.....	1.530	27	62,360	70.97	1.530	53,491	60.88	40	6.534	2.540	38.9%	35.0	40.2	8,868	10.09	85.8%	14.2%	CSCChSn	879
Tennessee.....	0.620	42	248,075	36.63	0.620	228,353	33.72	54	5.281	1.630	30.9%	375.8	56.0	19,722	2.91	92.1%	7.9%	CSCChSn	6,772
Texas.....	1.410	28	1,402,682	49.00	1.410	1,172,022	40.94	29	6.318	2.420	38.3%	824.5	29.1	230,660	8.06	83.6%	16.4%	CSCChSn	28,629
Utah.....	1.700	23	111,853	35.47	1.700	89,353	28.33	37	6.777	2.710	40.0%	53.1	17.1	22,500	7.13	79.9%	20.1%	CSCChSn	3,154
Vermont.....	3.080	6	70,871	113.51	3.080	61,584	98.64	32	8.582	4.090	47.7%	20.5	32.8	9,287	14.87	86.9%	13.1%	CSCChSn	624
Virginia.....	0.300	49	160,206	18.84	0.300	138,992	16.35	54	5.438	1.310	24.1%	471.8	55.7	21,214	2.50	86.8%	13.2%	CSCChSn	8,501
Washington.....	3.025	8	413,838	55.00	3.025	356,727	47.41	16	8.316	4.035	48.5%	119.4	16.1	57,110	7.59	86.2%	13.8%	CSCChSn	7,524
West Virginia.....	1.200	33	172,980	95.87	1.200	158,448	87.82	73	6.035	2.210	36.6%	137.5	75.7	14,532	8.05	91.6%	8.4%	CSCChSnE	1,804
Wisconsin.....	2.520	12	619,101	106.61	2.520	538,898	92.80	37	7.645	3.530	46.2%	215.5	37.2	80,202	13.81	87.0%	13.0%	CSCChSn	5,807
Wyoming.....	0.600	43	21,927	37.96	0.600	16,472	28.52	48	5.456	1.610	29.5%	29.2	50.4	5,455	9.44	75.1%	24.9%	CSCChSn	578
Total 50 states...	-	-	19,273,934	59.13 <sup>a</sup>	-	17,147,741	52.60 <sup>a</sup>	-	6,522 <sup>a</sup>	2.815 <sup>a</sup>	43.2% <sup>a</sup>	11,598.0	-	2,126,193	6.52 <sup>a</sup>	89.0%	11.0%	-	325,986

Detail may not add to totals due to rounding. <sup>a</sup> Weighted average computed on collection totals for 50 states levying a tax on cigarettes. †Computation based on prevalent rate in effect for 2017-18. Per capita tax collection amounts are computations based on July 1, 2018 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax collected on behalf of each individual. ††as of November 1, 2018; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: NY=\$1.50/pack, IL=\$4.18/pack. †††C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=SnuFF E=E-cigarette/Vapor Products tax collections: Kansas, \$1,463,370; Louisiana, \$1,158,232; North Carolina, \$4,517,783; Pennsylvania, \$26,028,220; West Virginia, \$1,393,297 Sources: U.S. Census Bureau, Population Division, Table 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2018 (NST-EST2019-01). December 2019 release. Orzechowski and Walker. The Tax Burden on Tobacco, Historical Compilation, Volume 53, 2018.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS  
[§ 105 ARTICLE 2A.]

Fiscal year	Tobacco products tax: cigarette, vapor products, and other tobacco products											Year-over-year % change			
	Gross collections				Refunds	Net collections		Transfers				Collections to General Fund	Net collections		
	Cigarette	Other tobacco products [OTP]		Gross collections		Cigarette	Other tobacco products	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	University Cancer Research Fund		Cigarette	Other tobacco products	Amount to General Fund
		Vapor products	OTP non-vapor												
2004-05...	39,348,556	-	4,036,436	43,384,992	403,183	38,953,476	4,028,334	765	-	-	-	42,981,044	-2.2%	2.7%	-1.7%
2005-06...	165,872,636	-	6,372,596	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%
2006-07...	234,968,639	-	6,895,552	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%
2007-08...	229,185,097	-	19,385,010	248,570,108	411,083	228,848,157	19,310,868	342	89,526	366	10,691,257	237,377,533	-2.4%	180.8%	-1.6%
2008-09...	220,616,844	-	23,340,105	243,956,948	578,682	220,157,816	23,220,451	8,161	64,388	271	16,248,555	227,056,891	-3.8%	20.2%	-4.3%
2009-10...	244,630,968	-	30,350,333	274,981,301	1,026,005	243,918,489	30,036,807	9,421	121,427	561	22,092,931	251,730,957	10.8%	29.4%	10.9%
2010-11...	258,774,808	-	31,906,438	290,681,247	1,176,161	257,949,338	31,555,748	1,080	83,851	362	24,149,650	265,270,142	5.8%	5.1%	5.4%
2011-12...	261,915,124	-	33,381,867	295,296,991	527,183	261,758,825	33,010,984	15,470	32,651	134	23,820,819	270,900,735	1.5%	4.6%	2.1%
2012-13...	249,730,345	-	33,037,145	282,767,489	1,641,863	248,662,762	32,462,865	28,418	71,463	287	25,624,521	255,400,938	-5.0%	-1.7%	-5.7%
2013-14...	248,706,308	-	34,732,241	283,438,549	1,588,119	247,684,943	34,165,486	77,135	170,841	686	26,069,447	255,532,320	-0.4%	5.2%	0.1%
2014-15...	240,741,735	-	37,105,657	277,847,392	1,356,265	240,395,440	36,095,687	12,762	83,065	342	27,860,863	248,534,095	-2.9%	5.6%	-2.7%
2015-16...	245,725,427	2,982,595	38,694,805	287,402,827	1,068,625	245,359,695	40,974,507	47,975	156,749	657	28,695,258	257,433,563	2.1%	13.5%	3.6%
2016-17...	249,011,980	3,692,890	40,324,691	293,029,561	808,898	248,687,355	43,533,309	82,987	60,811	269	30,325,010	261,751,586	1.4%	6.2%	1.7%
2017-18...	245,944,066	4,517,783	42,604,382	293,066,231	808,385	245,772,335	46,485,511	75,467	121,174	536	31,769,093	260,291,576	-1.2%	6.8%	-0.6%
2018-19...	241,091,949	5,383,702	46,911,899	293,387,550	443,785	240,961,646	51,982,119	98,115	118,870	573	35,562,456	257,163,750	-2.0%	11.8%	-1.2%

Effective January 1, 1994, cigarette excise tax law changed from a stamp method of payment based on packs purchased to a reporting method based on sales. Concurrent with the change in the payment method was a reduction in the amount of discount allowed to taxpayers.

Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective September 1, 2005, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product (10% effective October 1, 2007).

Proceeds of the additional 7% rate are credited to the newly established University Cancer Research Fund.

Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette (35¢ per pack of 20 cigarettes) to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes). The tax rate for other tobacco products increased from 10% to 12.8% of the cost price of the product (3% of the cost price is dedicated to the General Fund, the remainder of the net tax is dedicated to the University Cancer Research Fund).

Effective June 1, 2015, an excise tax at the rate of \$0.05 per fluid mL is imposed on consumable vapor products containing nicotine (discount does not apply).

Effective June 12, 2018, § 105-113.4E defines 'modified risk tobacco product' as a product marketed for use to reduce the harm or risk of tobacco-related disease: such products qualify for a reduced excise tax rate.

**Cigarette tax/other tobacco products tax discount:**

Effective for reporting periods beginning on or after August 1, 2004, § 105-113.21 and § 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

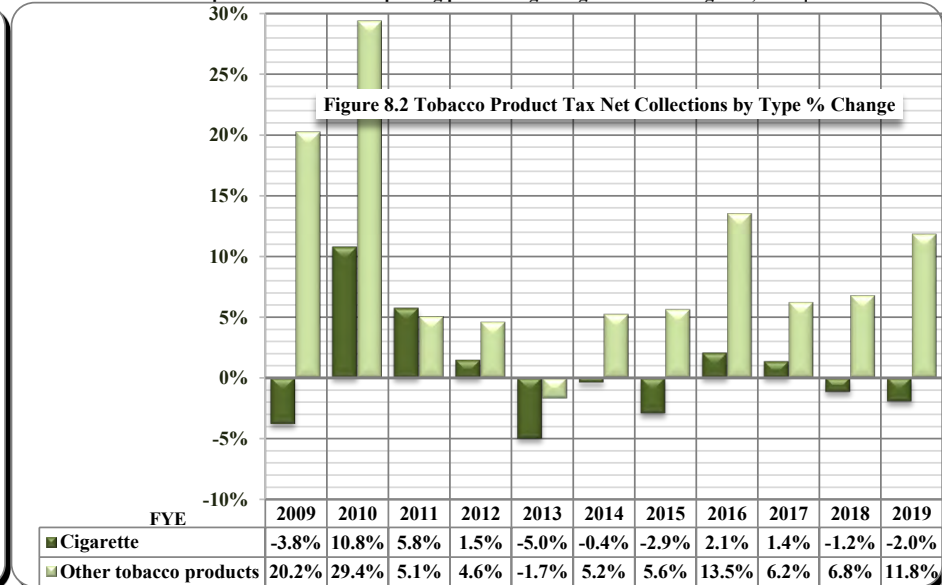
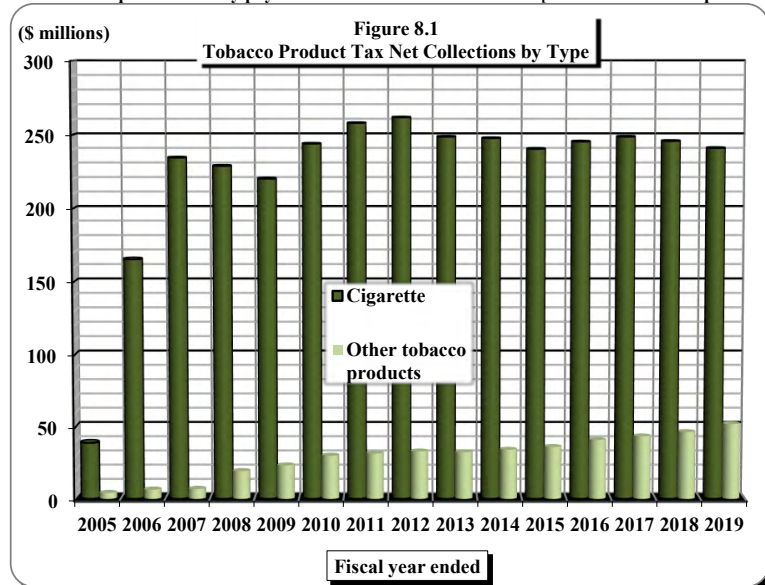


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (¢)
1970	126.7	172.4	2*
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5**
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
2015	40.4	54.1	45
2016	39.5	54.4	45
2017	38.1	54.5	45
2018	35.6	53.2	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 53, 2018.

\*Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

\*\*Tax rate increase effective August 1, 1991.

Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes).

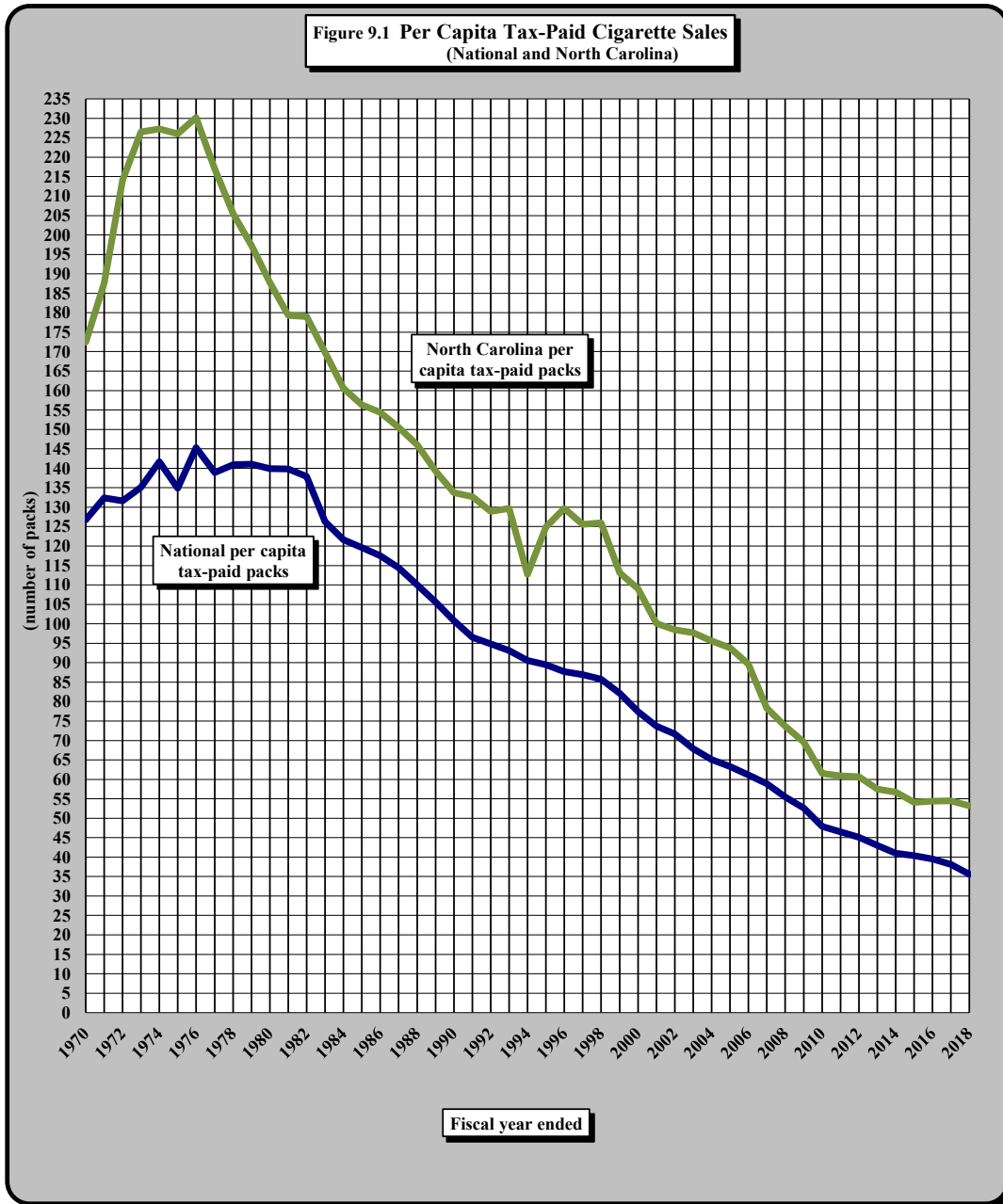


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE  
(Collections data for fiscal year ending June 30, 2018)†

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2018]									Pop- ulation as of 7/1/2018 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2018				Personal income for calendar year 2017	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.53	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate; >16.5%-\$9.16/gal	GC	yes		4,888	214,615	43.91	4,032	0.82	197,283,200	40,473
Alaska	1.07	n.a.		2.50	n.a.		12.80	n.a.	<21%-\$2.50/gal	735	39,217	53.35	1,433	1.95	42,015,300	56,800
Arizona	0.16	yes		0.84	yes	>24%-\$4.00/gal	3.00	yes		7,158	76,378	10.67	8,592	1.20	299,613,000	42,534
Arkansas	0.23	yes	3% off- and 10% on-premise tax	0.75	yes	<5%-\$0.25/gal; \$0.05/case; and 3% off- and 10% on-premise retail tax	2.50	yes	<5%-\$0.50/gal; <21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes	3,010	58,036	19.28	6,128	2.04	124,683,800	41,543
California	0.20	yes		0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	39,462	381,670	9.67	60,519	1.53	2,370,112,400	60,219
Colorado	0.08	yes		0.28	yes		2.28	yes		5,691	46,989	8.26	9,102	1.60	310,754,500	55,374
Connecticut	0.24	yes		0.72	yes	>21% and sparkling wine-\$1.80/gal	5.40	yes	<7%-\$2.46/gal	3,572	63,211	17.70	13,968	3.91	258,079,300	72,224
Delaware	0.26	n.a.		1.63	n.a.	Sacramental wines excepted	4.50	n.a.	<=25%-\$3.00/gal	965	26,556	27.51	1,816	1.88	48,189,000	50,364
Florida	0.48	yes		2.25	yes	>17.25%-\$3.00/gal, sparkling wine-\$3.50/gal	6.50	yes	<17.25%-\$2.25/gal >55.78%-\$9.53/gal	21,244	293,098	13.80	6,418	0.30	1,004,144,300	47,899
Georgia	0.32	yes	\$0.53/gal local tax	1.51	yes	>14%-\$2.54/gal; \$0.83/gal local tax	3.79	yes	\$0.83/gal local tax	10,511	195,696	18.62	4,103	0.39	463,755,700	44,548
Hawaii	0.93	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes		1,421	51,383	36.17	-	-	75,689,500	53,138
Idaho	0.15	yes	>4%-\$0.45/gal	0.45	yes		GC	yes		1,751	9,710	5.55	1,721	0.98	72,355,100	42,123
Illinois	0.231	yes	\$0.29/gal-Chicago; \$0.09/gal-Cook Co.	1.39	yes	>20%-\$8.55/gal; \$0.36-\$0.89/gal-Chicago; \$0.24-\$0.45/gal-Cook Co.	8.55	yes	<20%-\$1.39/gal; \$2.68/gal-Chicago; \$2.50/gal-Cook Co.	12,723	296,162	23.28	18,160	1.43	689,723,800	53,974
Indiana	0.115	yes		0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,695	51,578	7.70	12,726	1.90	301,203,000	45,239
Iowa	0.19	yes		1.75	yes	<5%-\$0.19/gal	GC	yes		3,149	22,183	7.05	16,456	5.23	149,191,200	47,490
Kansas	0.18	--	8% off-and 10% on-premise	0.30	--	>14%-\$0.75/gal; 8% off-and 11% on-premise retail tax	2.50	--	8% off-and 10% on-premise retail tax	2,911	142,126	48.82	3,647	1.25	142,241,600	48,902
Kentucky	0.08	yes	10.5% wholesale tax	0.50	yes	10.5% wholesale tax	1.92	yes	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,461	145,648	32.65	6,801	1.52	182,604,600	41,014
Louisiana	0.40	yes	\$0.048/gal local tax	0.76	yes	14% to 24%-\$1.32/gal; >24% and sparkling wine-\$2.08/gal	3.03	yes		4,660	75,774	16.26	-	-	205,227,400	43,941
Maine	0.35	yes	7% on-premise sales tax	0.60	yes	>15.5%-sold through state stores; sparkling wine-\$1.25/gal; 7% on-premise sales tax	GC	yes		1,339	19,647	14.67	6,237	4.66	62,173,500	46,585
Maryland	0.09	--	9% sales tax	0.40	--	9% sales tax	1.50	yes	9% sales tax	6,036	31,682	5.25	1,524	0.25	364,575,800	60,522

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2018]									Pop- ulation as of 7/1/2018 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2018				Personal income for calendar year 2017	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Massachu- setts	0.11	yes	0.57% on private club sales	0.55	yes	sparkling wine-\$0.70/gal	4.05	yes	<15%-\$1.10/gal; >50% alcohol- \$4.05/proof gal; 0.57% on private club sales	6,883	85,843	12.47	3,702	0.54	468,299,700	68,267
Michigan	0.20	yes		0.51	yes	>16%-\$0.76/gal	GC	yes		9,984	165,758	16.60	18,764	1.88	461,485,500	46,273
Minnesota	0.15	--	<3.2%-\$0.077/gal; 9% sales tax	0.30	--	14% to 21%-\$0.95/gal; <24% and sparkling wine- \$1.82/gal; >24%-\$3.52/gal; \$0.01/bottle (except mini- atures) and 9% sales tax	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	5,606	91,745	16.36	2,765	0.49	305,795,000	54,938
Mississippi	0.4268	yes		0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes		2,981	40,883	13.71	1,252	0.42	108,749,200	36,389
Missouri	0.06	yes		0.42	yes	includes additional charges	2.00	yes		6,122	38,932	6.36	5,478	0.89	279,433,400	45,759
Montana	0.14	n.a.		1.02	n.a.	>16%-sold through state stores	GC	n.a.		1,061	36,502	34.41	2,275	2.14	47,717,900	45,338
Nebraska	0.31	yes		0.95	yes	>14%-\$1.35/gal	3.75	yes		1,926	31,230	16.22	707	0.37	97,151,000	50,707
Nevada	0.16	yes		0.70	yes	14% to 22%-\$1.30/gal; >22%-\$3.60/gal	3.60	yes	5% to 14%-\$0.70/gal; 15% to 22%-\$1.30/gal	3,027	45,340	14.98	-	-	139,448,500	46,954
New Hamp- shire	0.30	n.a.		0.30	n.a.		GC	n.a.		1,353	12,828	9.48	17,991	13.29	78,822,100	58,439
New Jersey	0.12	yes		0.875	yes		5.50	yes		8,886	142,459	16.03	4,199	0.47	577,080,600	64,946
New Mexico	0.41	yes		1.70	yes		6.06	yes		2,093	23,811	11.38	-	-	82,733,000	39,551
New York	0.14	yes	additional \$0.12/gal-NY City	0.30	yes		6.44	yes	<24%-\$2.54/gal; additional \$1.00/gal-NY City	19,530	258,327	13.23	66,675	3.41	1,286,022,800	65,648
North Carolina	0.6171	yes		1.00	yes	>16%-\$1.11/gal	GC	yes††		10,382	411,971	39.68	26,757	2.58	453,769,000	44,192
North Dakota	0.16	--	7% state sales tax; bulk beer-\$0.08/gal	0.50	--	>17%-\$0.60/gal; 7% sales tax	2.50	--	7% state sales tax	758	8,819	11.63	395	0.52	39,774,600	52,686
Ohio	0.18	yes		0.32	yes	>14% to 21%-\$1.00/gal; vermouth-\$1.10/gal; sparkling wine-\$1.50/gal	GC	yes		11,676	104,977	8.99	43,804	3.75	544,140,700	46,669
Oklahoma	0.40	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	sparkling wine-\$2.08/gal; 13.5% on-premise	5.56	yes	13.5% on-premise	3,940	122,247	31.03	1,037	0.26	171,597,400	43,649
Oregon	0.08	n.a.		0.67	n.a.	>14%-\$0.77/gal	GC	n.a.		4,182	19,216	4.60	4,868	1.16	200,579,200	48,407
Pennsyl- vania	0.08	yes		GC	yes		GC	yes		12,801	397,092	31.02	51,644	4.03	679,731,100	53,155
Rhode Island	0.11	yes	\$0.04/case whole- sale tax	1.40	yes	sparkling wine-\$0.75/gal	5.40	yes		1,058	19,918	18.82	92	0.09	55,337,500	52,419
South Carolina	0.77	yes		0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax; add'l 5% on-premise	5,084	179,115	35.23	12,600	2.48	211,299,000	42,081



TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2018]									Pop- ulation as of 7/1/2018 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2018				Personal income for calendar year 2017	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
South Dakota	0.27	yes		0.93	yes	14% to 20%-\$1.45/gal; >21%, sparkling wine- \$2.07/gal; 2% wholesale tax	3.93	yes	<14%-\$0.93/gal; 2% wholesale tax	879	18,939	21.55	1,222	1.39	43,274,600	49,577
Tennessee	1.29	yes	wholesale tax and excise barrelage tax	1.21	yes	15% on-premise	4.40	yes	15% on-premise; <7%-\$1.10/gal	6,772	201,713	29.79	1,862	0.27	301,559,900	44,950
Texas	0.194	yes	14.95% on-premise and \$0.05/drink on airline sales	0.204	yes	>14%-\$0.408/gal and sparkling wine-\$0.516/gal; 14.95% on-premise and \$0.05/ drink on airline sales	2.40	yes	14.95% on-premise and \$0.05/drink on airline sales	28,629	1,321,516	46.16	78,742	2.75	1,357,465,600	47,975
Utah	0.4129	yes	>3.2%-sold through state store	GC	yes		GC	yes		3,154	51,420	16.31	10,791	3.42	136,543,700	44,032
Vermont	0.265	yes	>6%-\$0.55; 10% on-premise sales tax	0.55	yes	>16%-sold through state store, 10% on-premise sales tax	GC	no	10% on-premise sales tax	624	26,892	43.07	469	0.75	32,460,600	51,992
Virginia	0.2565	yes		1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes		8,501	231,250	27.20	14,591	1.72	468,177,300	55,317
Washing- ton	0.26	yes		0.87	yes	>14%-\$1.75/gal	14.27	--	privatized liquor sales eff. 6/1/12; \$9.24/gal on-premise; 20.5% retail sales tax, 13.7% on-premise sales tax	7,524	370,738	49.27	152,625	20.29	434,758,600	58,566
West Virginia	0.18	yes		1.00	yes	5% local tax	GC	yes		1,804	17,576	9.74	3,444	1.91	70,218,400	38,645
Wisconsin	0.06	yes		0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.03/gal admini- strative fee	5,807	62,498	10.76	1,958	0.34	285,487,400	49,305
Wyoming	0.02	yes		GC	yes		GC	yes		578	1,920	3.32	-	-	32,638,600	56,377
Total																
50 states	0.20 <sup>a</sup>	-----	-----	0.72 <sup>a</sup>	-----	-----	3.77 <sup>a</sup>	-----	-----	325,986	6,782,834	20.81 <sup>a</sup>	714,092	2.19 <sup>a</sup>	16,815,167,900	51,852 <sup>a</sup>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2018 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2017 population estimates of the Bureau of the Census.

<sup>a</sup>Weighted average computations based on totals for the 50 states.

\* U.S. median tax rates

†Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

††Sales tax is applied to on-premise sales only.

North Carolina imposes a sales tax of 7% (combined general rate) on sales of spirituous liquor other than mixed beverages; sales of mixed beverages are subject to both the State general sales tax rate and applicable local sales tax rates.

GC = Government controlled-The government directly controls the sales of distilled spirits in 17 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.

Sources: Federation of Tax Administrators; Tax Policy Center; Wine Institute; Commerce Clearing House

U.S. Census Bureau, Population Division. Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2018 (NST-EST2019-01)*. December 2019 release.

U.S. Census Bureau. *2017 Annual Survey of State Government Tax Collections Detailed Table*, May 2, 2019 release, April 15, 2020 update.

U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, March 24, 2020 release.

**TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS**  
[§ 105 ARTICLE 2C.]

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers					Net collections to General Fund [\$]	Year-over-year % change			
				Local government distribution allocation† [\$]	Intergovernmental/inter-fund transfers					Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					Department of Commerce transfer* [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]					
2004-05.....	219,520,359	82,044	219,438,315	29,778,545	350,000	1,112	-	-	189,308,658	3.86%	-46.28%	3.89%	3.79%
2005-06.....	231,610,071	60,574	231,549,497	30,229,766	440,039	-	34,450	-	200,845,242	5.51%	-26.17%	5.52%	6.09%
2006-07.....	245,387,597	552,404	244,835,193	31,638,059	559,961	1,170	27,657	115	212,608,231	5.95%	811.95%	5.74%	5.86%
2007-08.....	259,110,001	85,614	259,024,387	33,073,333	800,000	-	25,534	104	225,125,416	5.59%	-84.50%	5.80%	5.89%
2008-09.....	262,810,968	35,642	262,775,326	33,379,600	875,000	7,297	54,627	230	228,458,572	1.43%	-58.37%	1.45%	1.48%
2009-10.....	294,285,374	1,053,570	293,231,804	10,860,329	-	6,574	47,737	221	282,316,942	11.98%	2,855.98%	11.59%	23.57%
2010-11.....	309,412,522	115,502	309,297,020	34,021,288	-	325	81,445	352	275,193,609	5.14%	-89.04%	5.48%	-2.52%
2011-12.....	321,599,488	23,123	321,576,364	34,110,110	-	121	102,614	422	287,363,097	3.94%	-79.98%	3.97%	4.42%
2012-13.....	331,874,776	627,827	331,246,949	32,555,824	-	15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%
2013-14.....	341,658,837	(255,324)	341,914,161	35,723,179	-	2,199	193,113	776	305,994,895	2.95%	-140.67%	3.22%	2.46%
2014-15.....	358,563,120	155,951	358,407,169	39,525,134	-	15,790	135,852	559	318,729,834	4.95%	161.08%	4.82%	4.16%
2015-16.....	377,495,319	331,705	377,163,614	37,020,719	-	3,605	42,563	146	340,096,582	5.28%	112.70%	5.23%	6.70%
2016-17.....	393,775,309	574,683	393,200,626	39,534,929	-	7,180	54,393	240	353,603,883	4.31%	73.25%	4.25%	3.97%
2017-18.....	410,373,215	189,115	410,184,100	38,859,777	-	16,958	186,230	823	371,120,312	4.22%	-67.09%	4.32%	4.95%
2018-19.....	436,831,388	1,209,414	435,621,974	39,594,186	-	6,861	159,283	768	395,860,876	6.45%	539.51%	6.20%	6.67%

Detail may not add to totals due to rounding.

†Amounts shown for local government distribution allocation represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year. Effective July 1, 1995, the provision of funds for the allocation changed from an annual appropriation based on the preceding 12-month period ending September 30 to a distribution based on the preceding 12-month period ending March 31 of each year.

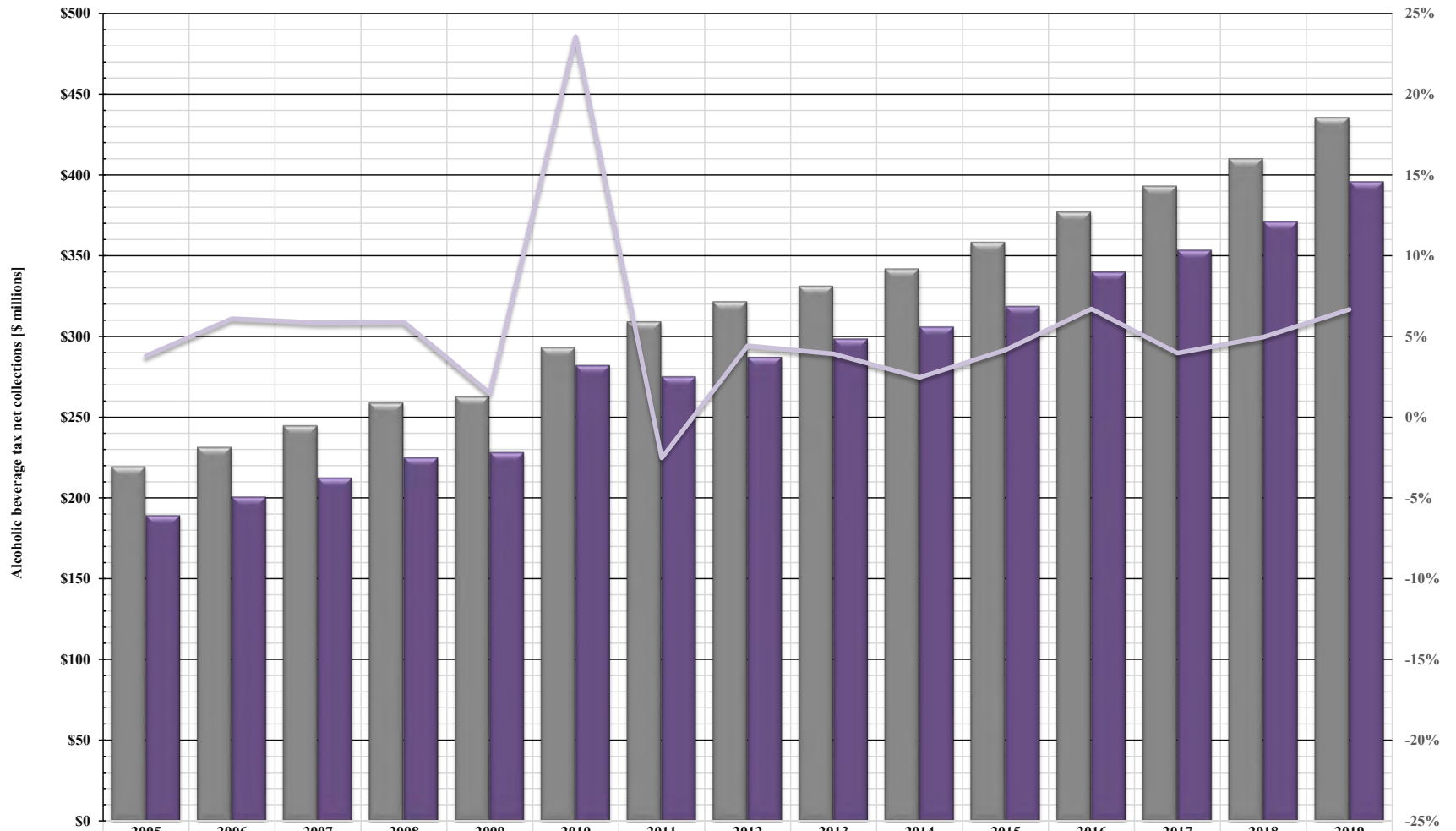
SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specifies a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

**\*Department of Commerce transfer (§ 105-113.81A):**

Effective July 1, 2007, SL 2006-227 amends this statute to provide that \$200,000 of the net proceeds of the excise tax collected on unfortified wine be transferred to the Department of Commerce each quarter [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 amends the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repeals the statutory requirement provisions for the transfer.

Refer to *Alcoholic Beverage Tax Net Collections By Type*, *Collections of Fortified and Unfortified Wine Excise Taxes*, and *Collections of Beer [Malt Beverage] and Spirituous Liquor Excise Taxes and Liquor [Mixed Beverages] Surcharge* tables and figures for rates, tax collections, and law changes pertaining to the various types of alcoholic beverages.

Figure 11.1 Alcoholic Beverage Tax Net Collections



FYE	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Alcoholic Beverage Tax net collections [\$]	219,438,315	231,549,497	244,835,193	259,024,387	262,775,326	293,231,804	309,297,020	321,576,364	331,246,949	341,914,161	358,407,169	377,163,614	393,200,626	410,184,100	435,621,974
Net proceeds to General Fund [\$]	189,308,658	200,845,242	212,608,231	225,125,416	228,458,572	282,316,942	275,193,609	287,363,097	298,639,842	305,994,895	318,729,834	340,096,582	353,603,883	371,120,312	395,860,876
YoY % change: net proceeds to GF as a % of General Fund tax revenue	3.79%	6.09%	5.86%	5.89%	1.48%	23.57%	-2.52%	4.42%	3.92%	2.46%	4.16%	6.70%	3.97%	4.95%	6.67%

Alcoholic beverage tax net collections amounts in the above chart are after deduction of the 2% discount allowed to eligible wholesalers or importers and refunds, and before deduction of the local share reserves: net proceeds to General Fund amounts are after deduction of various collection fees and local share reserves. SL 2009-451 increases the excise tax rates (effective September 1, 2009) as follows: the liquor excise tax rate levied on liquor sold in ABC stores increased from 25% to 30%; the beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon; the fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon); and the unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00) per gallon.

**TABLE 12. ALCOHOLIC BEVERAGE TAX NET COLLECTIONS BY TYPE**  
[§ 105 ARTICLE 2C.]

Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2004-2005			2005-2006			2006-2007			2007-2008			2008-2009		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
<b>Alcoholic beverage tax type:</b>															
Beer (malt beverages)	93,218,652	42.48%	-0.27%	96,152,889	41.53%	3.15%	98,740,195	40.33%	2.69%	101,250,933	39.09%	2.54%	100,332,391	38.18%	-0.91%
Fortified wine	1,038,294	0.47%	-17.45%	1,098,362	0.47%	5.79%	942,117	0.38%	-14.23%	909,261	0.35%	-3.49%	848,605	0.32%	-6.67%
Unfortified wine	11,843,907	5.40%	5.36%	13,045,850	5.63%	10.15%	13,536,924	5.53%	3.76%	14,722,932	5.68%	8.76%	15,163,494	5.77%	2.99%
Spirituos liquor	102,143,159	46.55%	7.37%	108,997,192	47.07%	6.71%	118,497,662	48.40%	8.72%	128,377,545	49.56%	8.34%	134,215,336	51.08%	4.55%
Liquor [mixed beverages] surcharge	11,193,190	5.10%	10.67%	12,255,203	5.29%	9.49%	13,117,126	5.36%	7.03%	13,763,716	5.31%	4.93%	12,208,203	4.65%	-11.30%
<b>Total beverage net tax collections</b>	<b>219,437,203</b>	<b>100.00%</b>	<b>3.89%</b>	<b>231,549,497</b>	<b>100.00%</b>	<b>5.52%</b>	<b>244,834,023</b>	<b>100.00%</b>	<b>5.74%</b>	<b>259,024,387</b>	<b>100.00%</b>	<b>5.80%</b>	<b>262,768,029</b>	<b>100.00%</b>	<b>1.45%</b>
Local share reserve	29,778,545	13.57%	4.58%	30,229,766	13.06%	1.52%	31,638,059	12.92%	4.66%	33,073,333	12.77%	4.54%	33,379,600	12.70%	0.93%
Department of Commerce transfer††	350,000	0.16%	0.00%	440,039	0.19%	25.73%	559,961	0.23%	27.25%	800,000	0.31%	42.87%	875,000	0.33%	9.38%
OSBM Civil Penalty/Forfeiture Fund	-	-	-	34,450	0.01%	-	27,657	0.01%	-19.72%	25,534	0.01%	-7.68%	54,627	0.02%	113.94%
Collection cost of fines/forfeitures	-	-	-	-	-	-	115	0.00%	-	104	0.00%	-9.48%	230	0.00%	120.29%
<b>Net collections to General Fund</b>	<b>189,308,658</b>	<b>86.27%</b>	<b>3.79%</b>	<b>200,845,242</b>	<b>86.74%</b>	<b>6.09%</b>	<b>212,608,231</b>	<b>86.84%</b>	<b>5.86%</b>	<b>225,125,416</b>	<b>86.91%</b>	<b>5.89%</b>	<b>228,458,572</b>	<b>86.94%</b>	<b>1.48%</b>

Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2009-2010			2010-2011			2011-2012			2012-2013			2013-2014		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
<b>Alcoholic beverage tax type:</b>															
Beer (malt beverages)	110,514,793	37.69%	10.15%	114,551,504	37.04%	3.65%	115,472,726	35.91%	0.80%	115,698,892	34.93%	0.20%	115,643,022	33.82%	-0.05%
Fortified wine	854,060	0.29%	0.64%	814,755	0.26%	-4.60%	788,506	0.25%	-3.22%	770,210	0.23%	-2.32%	772,565	0.23%	0.31%
Unfortified wine	18,701,084	6.38%	23.33%	21,407,583	6.92%	14.47%	22,192,483	6.90%	3.67%	23,202,276	7.00%	4.55%	24,477,278	7.16%	5.50%
Spirituos liquor	151,024,406	51.50%	12.52%	160,259,549	51.81%	6.12%	169,704,562	52.77%	5.89%	177,418,778	53.56%	4.55%	186,694,439	54.60%	5.23%
Liquor [mixed beverages] surcharge	12,130,887	4.14%	-0.63%	12,263,304	3.96%	1.09%	13,417,967	4.17%	9.42%	14,141,584	4.27%	5.39%	14,324,659	4.19%	1.29%
<b>Total beverage net tax collections</b>	<b>293,225,229</b>	<b>100.00%</b>	<b>11.59%</b>	<b>309,296,694</b>	<b>100.00%</b>	<b>5.48%</b>	<b>321,576,244</b>	<b>100.00%</b>	<b>3.97%</b>	<b>331,231,740</b>	<b>100.00%</b>	<b>3.00%</b>	<b>341,911,963</b>	<b>100.00%</b>	<b>3.22%</b>
Local share reserve	10,860,329	3.70%	-67.46%	34,021,288	11.00%	213.26%	34,110,110	10.61%	0.26%	32,555,824	9.83%	-4.56%	35,723,179	10.45%	9.73%
Department of Commerce transfer††	-	-	-100.00%	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	47,737	0.02%	-12.61%	81,445	0.03%	70.61%	102,614	0.03%	25.99%	35,930	0.01%	-64.99%	193,113	0.06%	437.47%
Collection cost of fines/forfeitures	221	0.00%	-4.01%	352	0.00%	59.44%	422	0.00%	20.11%	144	0.00%	-65.84%	776	0.00%	437.46%
<b>Net collections to General Fund</b>	<b>282,316,942</b>	<b>96.28%</b>	<b>23.57%</b>	<b>275,193,609</b>	<b>88.97%</b>	<b>-2.52%</b>	<b>287,363,097</b>	<b>89.36%</b>	<b>4.42%</b>	<b>298,639,842</b>	<b>90.16%</b>	<b>3.92%</b>	<b>305,994,895</b>	<b>89.50%</b>	<b>2.46%</b>

Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2014-2015			2015-2016†			2016-2017			2017-2018			2018-2019		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
<b>Alcoholic beverage tax type:</b>															
Beer (malt beverages)	117,666,274	32.83%	1.75%	120,572,033	31.97%	2.47%	121,031,497	30.78%	0.38%	121,947,689	29.73%	0.76%	123,728,839	28.40%	1.46%
Fortified wine	760,728	0.21%	-1.53%	719,473	0.19%	-5.42%	676,053	0.17%	-6.03%	644,025	0.16%	-4.74%	615,339	0.14%	-4.45%
Unfortified wine	25,713,643	7.17%	5.05%	26,761,297	7.10%	4.07%	27,394,039	6.97%	2.36%	28,763,369	7.01%	5.00%	29,635,196	6.80%	3.03%
Spirituos liquor (includes antique)†	199,586,988	55.69%	6.91%	213,345,450	56.57%	6.89%	227,391,099	57.83%	6.58%	240,830,751	58.72%	5.91%	262,418,754	60.24%	8.96%
Liquor [mixed beverages] surcharge	14,663,747	4.09%	2.37%	15,761,756	4.18%	7.49%	16,700,758	4.25%	5.96%	17,981,308	4.38%	7.67%	19,216,986	4.41%	6.87%
<b>Total beverage net tax collections</b>	<b>358,391,379</b>	<b>100.00%</b>	<b>4.82%</b>	<b>377,160,009</b>	<b>100.00%</b>	<b>5.24%</b>	<b>393,193,446</b>	<b>100.00%</b>	<b>4.25%</b>	<b>410,167,142</b>	<b>100.00%</b>	<b>4.32%</b>	<b>435,615,113</b>	<b>100.00%</b>	<b>6.20%</b>
Local share reserve	39,525,134	11.03%	10.64%	37,020,719	9.82%	-6.34%	39,534,929	10.05%	6.79%	38,859,777	9.47%	-1.71%	39,594,186	9.09%	1.89%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	135,852	0.04%	-29.65%	42,563	0.01%	-68.67%	54,393	0.01%	27.80%	186,230	0.05%	242.38%	159,283	0.04%	-14.47%
Collection cost of fines/forfeitures	559	0.00%	-27.89%	146	0.00%	-73.95%	240	0.00%	65.00%	823	0.00%	242.38%	768	0.00%	-6.66%
<b>Net collections to General Fund</b>	<b>318,729,834</b>	<b>88.93%</b>	<b>4.16%</b>	<b>340,096,582</b>	<b>90.17%</b>	<b>6.70%</b>	<b>353,603,883</b>	<b>89.93%</b>	<b>3.97%</b>	<b>371,120,312</b>	<b>90.48%</b>	<b>4.95%</b>	<b>395,860,876</b>	<b>90.87%</b>	<b>6.67%</b>

State license taxes for alcoholic beverages were repealed effective May 1, 1999.

Alcoholic beverage tax type collection amounts shown in the above table are after deduction of the 2% discount allowed to eligible wholesalers or importers and refunds, exclude collection fees on overdue tax debts (§ 105-243.1), and are before deduction of the local share reserve.

SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47%

(7 24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

The fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon) and the local government distributable share percentage was reduced from 22% to 18% (6.49% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

The unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00 per gallon) and the local government distributable share percentage was reduced from 62% to 49.44% (18% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

Pursuant to § 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.

Liquor surcharge (State share of mixed beverages surcharge): pursuant to § 18B-805, the local board pays to the Department of Revenue 1/2 of both the mixed beverages surcharges required by § 18B-804(b)(8) and the guest room cabinet surcharge required by § 18B-804(b)(9).

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001. Effective October 1, 2005, the 6% State sales tax rate increased to the combined general rate of 7% and declined to 6.75% effective December 1, 2006.

Effective April 1, 2008, the combined general rate increased from 6.75% to 7%. Effective September 1, 2009, the excise tax rate increased from 25% to 30%; additionally, a temporary additional 1% State sales and use tax rate was imposed and expired on July 1, 2011: the combined general rate temporarily increased from 7% to 8% during this period.

†SL 2015-98 authorizes and regulates the sale of antique spirituous liquor (spirituous liquor that has not been in production or bottled in the last twenty (20) years, is in the original manufacturer's unopened container, is not owned by a distillery, and is not otherwise available for purchase by an ABC Board except through the special order process pursuant to § 18B-1001(20)). [Effective September 1, 2015]

Alcoholic beverage discount [applies to beer and wine excise taxes]:

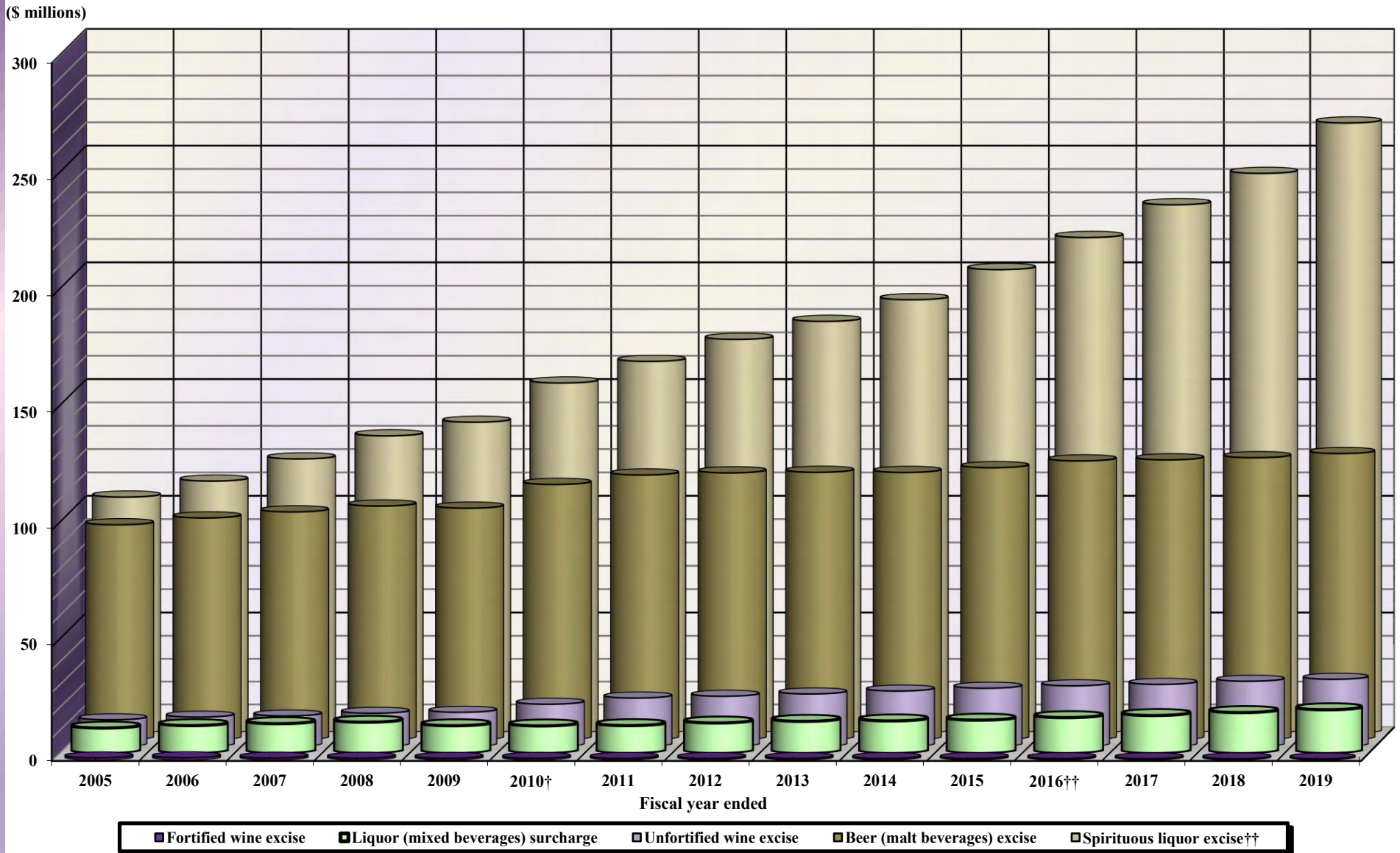
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

Local share reserve: amounts represent revenues placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

††Department of Commerce transfer (§ 105-113 81A):

Effective July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 amends the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repeals the transfer provision.

**Figure 12.1 Alcoholic Beverage Tax Net Collections By Type**



†Rate increases effective September 1, 2009: beer, 53.177¢ to 61.71¢/gallon; fortified wine, 24¢ to 29.34¢/liter (91¢ to \$1.11/gallon); unfortified wine, 21¢ to 26.34¢/liter (79¢ to \$1)/gallon; spirituous liquor, 25% to 30%. ††Effective September 1, 2015, spirituous liquor excise includes antique spirituous liquor.

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES  
[§ 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax											Total wine excise tax net collections [\$]	State sales tax rate in effect for period [%]	Commerce transfer [formerly credited to DOACS] [\$]
	Fortified wine excise tax					Unfortified wine excise tax								
	Fortified wine tax collections				Tax rate: [¢ per liter]	Unfortified wine tax collections				Tax rate: [¢ per liter]				
	Total net collections [\$]	YoY % change	State share [\$]	Local share reserve [\$]		Total net collections [\$]	YoY % change	State share [\$]	Local share reserve [\$]					
2004-05.....	1,038,294	-17.45%	799,487	238,807	24	11,843,907	5.36%	4,778,560	7,065,347	21	12,882,202	4.5	350,000	
2005-06.....	1,098,362	5.79%	874,707	223,655	"	13,045,850	10.15%	5,605,529	7,440,322	"	14,144,213	"	440,039	
2006-07.....	942,117	-14.23%	735,572	206,545	"	13,536,924	3.76%	5,231,466	8,305,458	"	14,479,040	4.25	559,961	
2007-08.....	909,261	-3.49%	709,294	199,967	"	14,722,932	8.76%	5,810,412	8,912,520	"	15,632,193	"	800,000	
2008-09.....	848,605	-6.67%	654,421	194,184	"	15,163,494	2.99%	5,820,567	9,342,927	"	16,012,099	4.5	875,000	
2009-10.....	854,060	0.64%	800,853	53,207	24, 29.34	18,701,084	23.33%	15,569,995	3,131,088	21, 26.34	19,555,143	4.5, 5.5, 5.75	-	
2010-11.....	814,755	-4.60%	662,955	151,801	29.34	21,407,583	14.47%	11,112,689	10,294,894	26.34	22,222,338	5.75	-	
2011-12.....	788,506	-3.22%	679,918	108,588	"	22,192,483	3.67%	13,510,010	8,682,473	"	22,980,989	4.75	-	
2012-13.....	770,210	-2.32%	734,224	35,986	"	23,202,276	4.55%	11,910,624	11,291,652	"	23,972,486	"	-	
2013-14.....	772,565	0.31%	621,374	151,192	"	24,477,278	5.50%	11,508,274	12,969,004	"	25,249,843	"	-	
2014-15.....	760,728	-1.53%	610,623	150,105	"	25,713,643	5.05%	12,364,811	13,348,832	"	26,474,371	"	-	
2015-16.....	719,473	-5.42%	597,969	121,504	"	26,761,297	4.07%	14,584,877	12,176,420	"	27,480,770	"	-	
2016-17.....	676,053	-6.03%	537,264	138,789	"	27,394,039	2.36%	12,894,811	14,499,228	"	28,070,092	"	-	
2017-18.....	644,025	-4.74%	527,962	116,063	"	28,763,369	5.00%	14,780,562	13,982,807	"	29,407,393	"	-	
2018-19.....	615,339	-4.45%	503,836	111,503	"	29,635,196	3.03%	15,127,281	14,507,915	"	30,250,534	"	-	

Detail may not add to totals due to rounding. State license taxes were repealed effective May 1, 1999.

Net collection amounts of fortified and unfortified wine excise taxes are after deduction of refunds and before deductions of local share reserves and transfers to the Department of Commerce to be allocated to the North Carolina Wine and Grape Growers Council.

Legislative changes affecting local share allocation and method of funding payments:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

The 1993 General Assembly rewrote § 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of wine during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to fortified and unfortified wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the fortified and unfortified wine excise taxes net proceeds. The legislation specifies a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

The fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon) and the local government distributable share percentage was reduced from 22% to 18% (6.49% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

The unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00 per gallon) and the local government distributable share percentage was reduced from 62% to 49.44% (18% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

Fortified/unfortified wine definitions effective October 1, 2004:

*Fortified wine* is wine having an alcoholic content of more than 16% with a maximum content of 24%; under prior law, wine was considered to be fortified if any amount of brandy had been added.

*Unfortified wine* can have brandy added to it as long as the final product does not have an alcoholic content of more than 16%; under prior law, unfortified wine could not have any brandy added.

Alcoholic beverage discount:

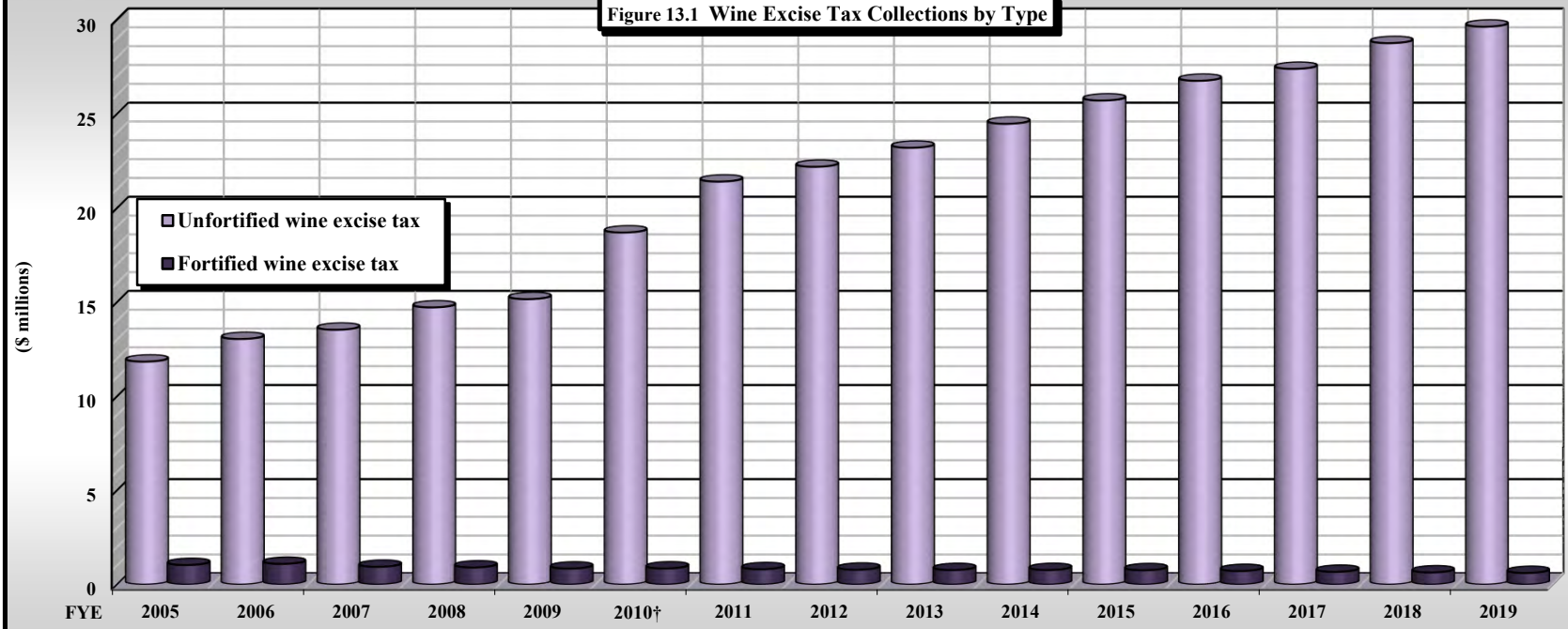
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

Sales tax rate changes:

The sale price of fortified wine includes State and local sales taxes. (§ 18B-804(c))

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased to 5.5% (5.75% effective October 1, 2009). Effective July 1, 2011, the rate decreased to 4.75%. Local rate not shown.

Figure 13.1 Wine Excise Tax Collections by Type



†Rate increases effective September 1, 2009: fortified wine, 24¢ to 29 34¢/liter (91¢ to \$1.11/gallon); unfortified wine, 21¢ to 26.34¢/liter (79¢ to \$1/gallon)

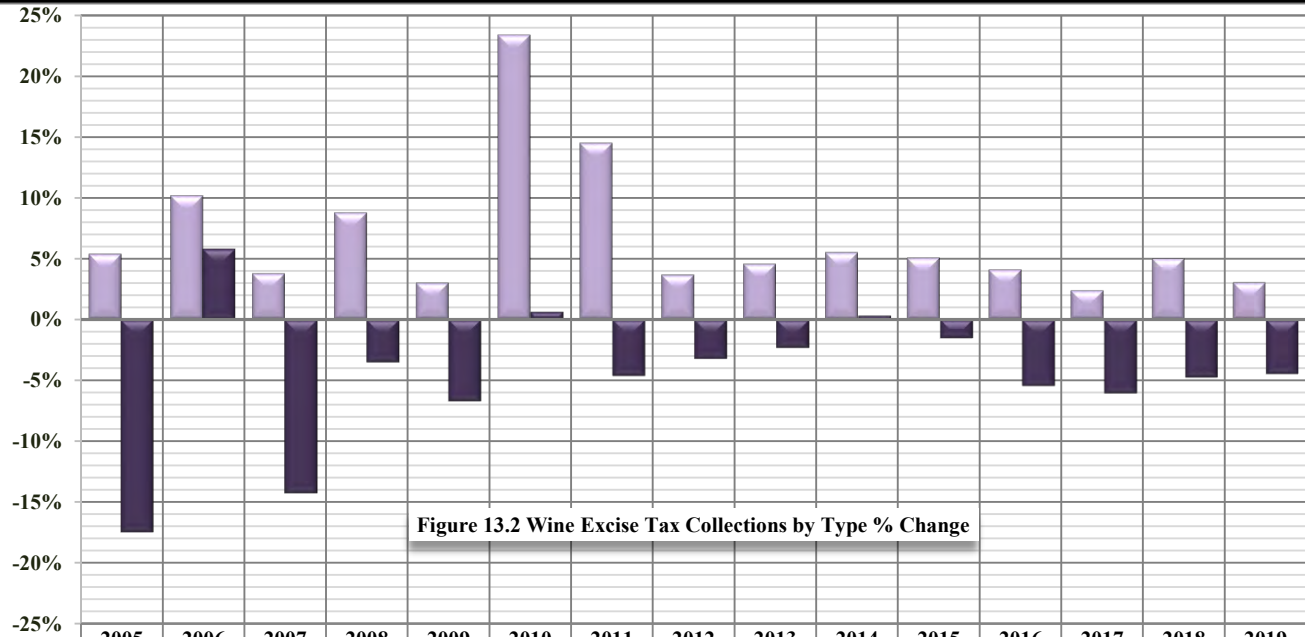


Figure 13.2 Wine Excise Tax Collections by Type % Change

FYE	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Unfortified wine excise tax	5.36%	10.15%	3.76%	8.76%	2.99%	23.33%	14.47%	3.67%	4.55%	5.50%	5.05%	4.07%	2.36%	5.00%	3.03%
Fortified wine excise tax	-17.45%	5.79%	-14.23%	-3.49%	-6.67%	0.64%	-4.60%	-3.22%	-2.32%	0.31%	-1.53%	-5.42%	-6.03%	-4.74%	-4.45%



TABLE 14. COLLECTIONS OF BEER [MALT BEVERAGE] AND SPIRITUOUS LIQUOR EXCISE TAXES AND LIQUOR [MIXED BEVERAGES] SURCHARGE  
[§ 105 ARTICLE 2C.; § 18B.]

Fiscal year	Beer [Malt Beverage] Excise Tax					Spirituos Liquor Excise Tax†			Mixed Beverages Surcharge††	
	Total net collections [\$]	YoY % change	Beer excise tax rate [¢ per gallon]	State share [\$]	Local share reserve [\$]	Total net collections [\$]	YoY % change	Liquor excise tax rate [%]	Total net collections [\$]	YoY % change
2004-05.....	93,218,652	-0.27%	53.177	70,744,261	22,474,391	102,143,159	7.37%	25	11,193,190	10.67%
2005-06.....	96,152,889	3.15%	"	73,587,100	22,565,789	108,997,192	6.71%	"	12,255,203	9.49%
2006-07.....	98,740,195	2.69%	"	75,614,138	23,126,057	118,497,662	8.72%	"	13,117,126	7.03%
2007-08.....	101,250,933	2.54%	"	77,290,087	23,960,846	128,377,545	8.34%	"	13,763,716	4.93%
2008-09.....	100,332,391	-0.91%	"	76,489,902	23,842,489	134,215,336	4.55%	"	12,208,203	-11.30%
2009-10.....	110,514,793	10.15%	61.71	102,838,759	7,676,034	151,024,406	12.52%	30	12,130,887	-0.63%
2010-11.....	114,551,504	3.65%	"	90,976,910	23,574,594	160,259,549	6.12%	"	12,263,304	1.09%
2011-12.....	115,472,726	0.80%	"	90,153,678	25,319,048	169,704,562	5.89%	"	13,417,967	9.42%
2012-13.....	115,698,892	0.20%	"	94,470,705	21,228,187	177,418,778	4.55%	"	14,141,584	5.39%
2013-14.....	115,643,022	-0.05%	"	93,040,039	22,602,983	186,694,439	5.23%	"	14,324,659	1.29%
2014-15.....	117,666,274	1.75%	"	91,640,077	26,026,197	199,586,988	6.91%	"	14,663,747	2.37%
2015-16.....	120,572,033	2.47%	"	95,849,239	24,722,794	213,345,450	6.89%	"	15,761,756	7.49%
2016-17.....	121,031,497	0.38%	"	96,140,555	24,890,942	227,391,099	6.58%	"	16,700,758	5.96%
2017-18.....	121,947,689	0.76%	"	97,186,782	24,760,907	240,830,751	5.91%	"	17,981,308	7.67%
2018-19.....	123,728,839	1.46%	"	98,754,071	24,974,768	262,418,754	8.96%	"	19,216,986	6.87%

Net collection amounts of beer excise tax are after deduction of refunds and before deductions of local share reserves. State license taxes were repealed effective May 1, 1999.

Legislative changes affecting local share allocation and liquor and beer excise tax rates:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

The 1993 General Assembly rewrote § 105-113.82 converting the annual appropriation of a portion of the net excise taxes collected on the sale of beer during the preceding 12-month period ending September 30 of each year to an annual distribution based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentage of the beer excise tax net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47% (7.24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

Alcoholic beverage discount:

Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

†SL 2015-98 authorizes and regulates the sale of antique spirituous liquor (spirituous liquor that has not been in production or bottled in the last twenty (20) years, is in the original manufacturer's unopened container, is not owned by a distillery, and is not otherwise available for purchase by an ABC Board except through the special order process pursuant to § 18B-1001(20)). [Effective September 1, 2015]

††Pursuant to § 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.

Liquor surcharge (State share of mixed beverages surcharge): pursuant to § 18B-805, the local board pays to the Department of Revenue 1/2 of both the mixed beverages surcharges required by § 18B-804(b)(8) and the guest room cabinet surcharge required by § 18B-804(b)(9).

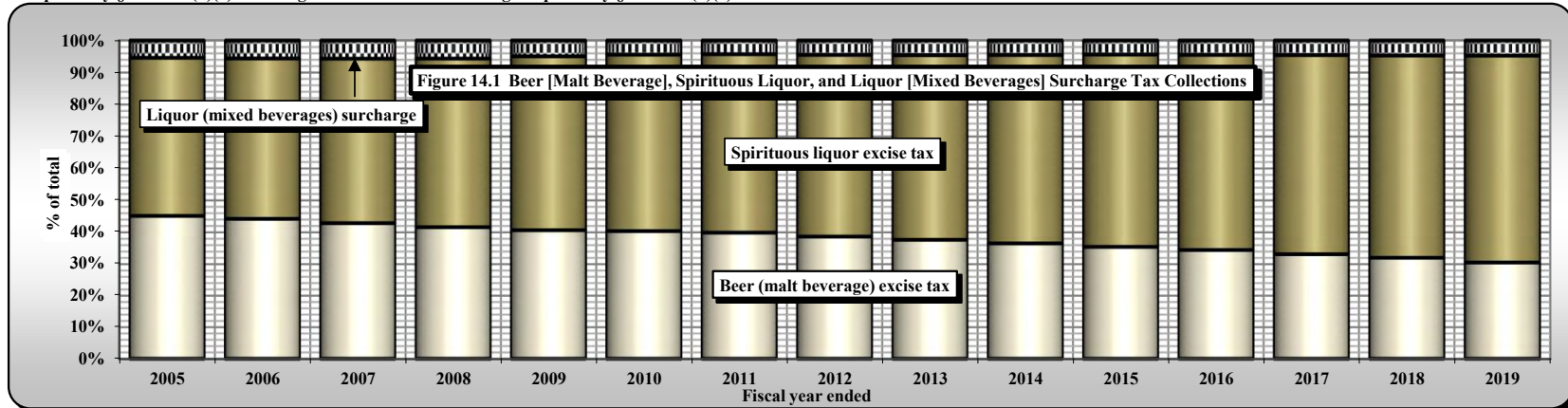


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS  
[§ 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers							Net collections after transfers [\$]
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	DOR reimbursement by law enforcement agencies [\$]	Unencumbered proceeds		
									State/local law enforcement agencies [\$]	General Fund non-tax revenue [\$]	
2004-05...	9,349,534	261,945	9,087,588	193,980	299,208	-	-	-	6,741,211	2,526,223	(673,034)
2005-06...	11,532,085	204,435	11,327,650	208,728	576,250	811,424	-	-	4,697,222	1,273,478	3,760,549
2006-07...	11,093,468	145,300	10,948,168	135,451	750,687	271,423	1,131	2,397,860	8,240,794	2,739,657	(3,588,835)
2007-08...	10,021,443	119,409	9,902,035	119,392	783,690	366,558	1,498	28,217	6,826,708	2,281,106	(505,134)
2008-09...	8,831,377	196,096	8,635,280	92,893	706,483	507,346	2,135	2,692	5,765,799	1,929,418	(371,485)
2009-10...	9,074,780	286,474	8,788,306	92,199	666,377	457,136	2,113	49	5,518,309	1,792,655	259,468
2010-11...	8,286,554	170,550	8,116,004	68,793	587,390	609,252	2,631	-	5,240,147	1,760,390	(152,599)
2011-12...	8,402,176	132,496	8,269,680	75,944	623,051	487,745	2,008	-	5,008,686	1,683,820	388,426
2012-13...	8,176,727	294,050	7,882,677	67,195	639,515	601,293	2,415	-	5,099,929	1,701,333	(229,003)
2013-14...	7,635,231	152,709	7,482,522	45,798	558,858	481,369	1,933	-	4,705,704	1,568,010	120,850
2014-15...	6,586,783	169,279	6,417,504	37,593	540,316	536,924	2,210	-	4,131,235	1,377,621	(208,396)
2015-16...	7,607,812	190,703	7,417,109	45,910	583,331	710,668	2,997	-	4,630,579	1,680,615	(236,990)
2016-17...	7,991,868	364,364	7,627,504	56,915	570,687	558,620	2,469	-	4,342,993	1,306,397	789,424
2017-18...	8,847,947	175,138	8,672,809	23,490	697,697	738,580	3,264	-	5,775,321	2,109,684	(675,227)
2018-19...	8,072,108	151,358	7,920,750	31,266	684,311	698,873	3,371	-	5,162,570	1,670,778	(330,420)

Detail may not add to totals due to rounding.

[The General Fund non-tax revenue represents the unencumbered tax proceeds collected by assessment not required to be paid to State and local law enforcement agencies.]

**Unauthorized substance tax rates and bases:**

The excise tax levied under Article 2D is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990.

Unauthorized substance	Rate	Minimum Quantity Before Tax is Due
Marijuana stems & stalks that have been separated from the plant	\$0.40 for each gram or fraction thereof	More than 42.5 grams
Marijuana other than separated stems and stalks, or synthetic cannabinoids	\$3.50 for each gram or fraction thereof	More than 42.5 grams
Cocaine	\$50.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is sold by weight	\$200.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is <i>not</i> sold by weight	\$200.00 for each 10 dosage units or fraction thereof	10 dosage units
Any low-street-value drug that is not sold by weight	\$50.00 for each 10 dosage units or fraction thereof	10 dosage units
Illicit spirituous liquor sold by the drink	\$31.70 for each gallon or fraction thereof	No minimum
Illicit spirituous liquor <i>not</i> sold by the drink	\$12.80 for each gallon or fraction thereof	No minimum
Mash	\$1.28 per gallon or fraction thereof	No minimum
Illicit mixed beverages	\$20.00 on each 4 liters and a proportional sum on lesser quantities	No minimum

When the tax was first imposed, the \$50 rate applicable to cocaine was \$200 per gram, and the \$200 rate applicable to drugs sold by dosage units was \$400. In *Lynn v. West*, the 4th U.S. Circuit Court of Appeals found the tax to be a criminal penalty; as a result, the rates were reduced effective October 31, 1998.

The statute specifies that the refund of a tax that has already been distributed is to first be drawn from the State Unauthorized Substances Tax Account. The amount of any refunded taxes that had been credited to the General Fund is to be subtracted from succeeding credits to the General Fund.

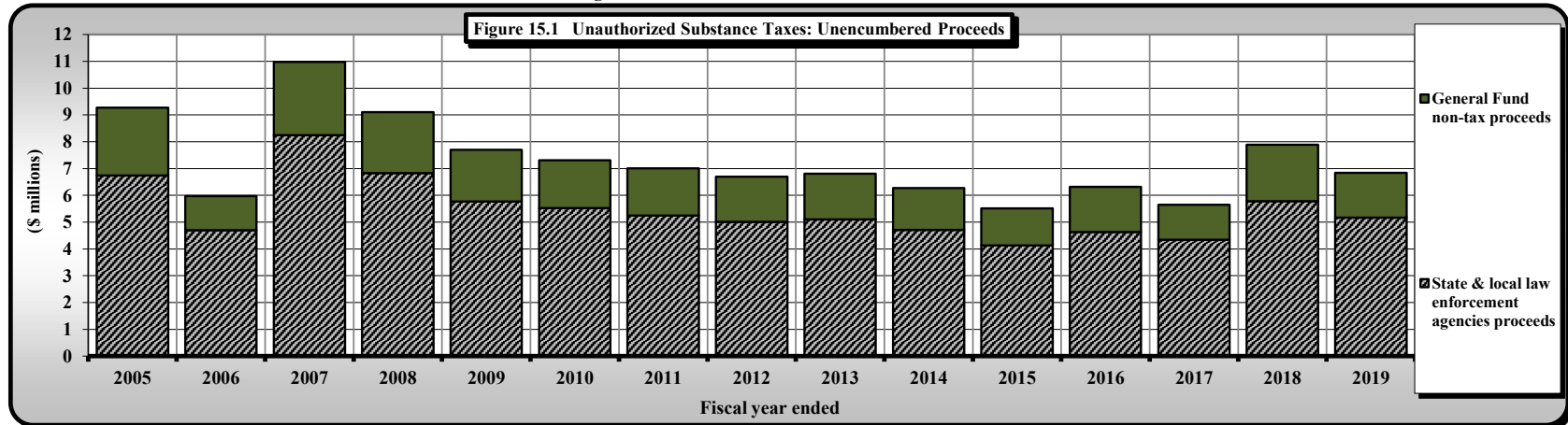


TABLE 16. FRANCHISE TAX COLLECTIONS  
[§ 105 ARTICLE 3.]

[The Tax Simplification and Reduction Act of 2013 repeals §§ 105-116 and 105-116.1 effective July 1, 2014, applicable to gross receipts billed on or after that date.]†

[The categories for gas (repealed effective July 1, 1999) and telephone (repealed January 1, 2002) are retained for historical reference.]

Fiscal year	Franchise Tax Gross Collections							Franchise Tax Net Collections Before & After Deductions										Year-over-year % change		
	Taxpayer Type					Total gross collections	Refunds	Net collections before transfers/deductions	§ 105-116.1 Municipal/local share††	Administrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund	
	Utilities†				Other [Business Corporations, Burial Assns.]															
	§ 105-116 Power	Gas	§ 105-116 Water & Sewer	Telephone																
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
2004-05	264,720,551	-	2,167,437	-	370,157,694	637,045,682	7,255,355	629,790,327	130,939,863	76,314	92,760	-	-	-	498,681,391	9.41%	-23.31%	9.95%	11.99%	
2005-06	291,633,056	-	2,841,294	-	348,762,264	643,236,615	24,698,444	618,538,171	138,492,509	89,261	118,318	2,782,974	-	-	477,055,108	0.97%	240.42%	-1.79%	-4.34%	
2006-07	307,698,448	-	2,502,510	-	376,923,993	687,124,951	15,043,431	672,081,519	137,257,731	71,153	192,209	3,135,221	13,065	-	531,412,140	6.82%	-39.09%	8.66%	11.39%	
2007-08	325,129,273	-	3,610,522	-	417,715,525	746,455,320	7,045,995	739,409,325	160,484,424	102,335	163,570	4,181,105	17,087	-	574,460,805	8.63%	-53.16%	10.02%	8.10%	
2008-09	330,828,428	-	3,235,011	-	509,183,231	843,246,670	17,647,835	825,598,834	168,483,698	105,668	76,780	4,973,092	20,925	-	651,938,670	12.97%	150.47%	11.66%	13.49%	
2009-10	334,860,001	-	3,658,951	-	582,131,144	920,650,096	12,108,720	908,541,376	178,430,323	107,406	282,804	5,242,927	24,229	2,310	724,451,377	9.18%	-31.39%	10.05%	11.12%	
2010-11	340,671,401	-	4,920,624	-	473,310,864	818,902,889	17,879,536	801,023,352	188,267,524	109,700	136,303	4,806,389	20,757	182,327	607,500,353	-11.05%	47.66%	-11.83%	-16.14%	
2011-12	331,542,797	-	4,369,065	-	477,292,015	813,203,876	12,182,051	801,021,825	184,351,730	111,936	246,274	3,741,239	15,402	27,508	612,527,735	-0.70%	-31.87%	0.00%	0.83%	
2012-13	339,395,679	-	4,208,847	-	526,425,624	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%	
2013-14	343,338,249	-	3,858,691	-	568,697,709	915,894,648	11,791,384	904,103,264	203,353,181	-	200,431	3,494,245	14,033	28,881	697,012,493	5.27%	57.96%	4.82%	5.59%	
2014-15	21,399,211	-	1,331,404	-	578,630,712	601,361,327	52,237,690	549,123,637	-	-	148,162	4,833,423	19,899	-	544,122,153	-34.34%	343.02%	-39.26%	-21.94%	
2015-16	-	-	44,336	-	541,586,479	541,630,815	12,480,240	529,150,575	-	-	260,934	4,502,357	18,990	-	524,368,294	-9.93%	-76.11%	-3.64%	-3.63%	
2016-17	-	-	14,177	-	764,339,163	764,353,340	10,650,772	753,702,568	-	-	243,613	5,358,156	23,680	-	748,077,119	41.12%	-14.66%	42.44%	42.66%	
2017-18	-	-	15,405	-	696,602,991	696,618,395	22,155,614	674,462,782	-	-	254,566	5,139,262	22,713	-	669,046,241	-8.86%	108.02%	-10.51%	-10.56%	
2018-19	-	-	10,817	-	779,401,944	779,412,761	18,940,950	760,471,810	-	-	1,237,162	9,564,945	46,133	-	749,623,570	11.89%	-14.51%	12.75%	12.04%	

Franchise tax rates and bases:

Utility franchise tax† :	Rate	Base
Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current. [Repealed by SL 2013-316, s. 4.1(a).; gross receipts billed on or after July 1, 2014, are subject to the combined general rate under Article 5, § 105-164.4(a)(9) (reduced 3.5% rate provision applies to CHEMC for a one-year period).]
Gas	-----	Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes). [SL 2013-316, s. 4.1(d) repeals the piped natural gas tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year period).]
Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission. [Repealed by SL 2013-316, s. 4.1(a).]
Sewer	6%	Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).]
Telephone	-----	[Collection levels for fiscal years following repeal reflect payments related to tax liabilities incurred prior to repeal that were processed during the designated fiscal years.] Effective January 1, 2002, telecommunications reform legislation repeals the telephone franchise tax and concurrently enacts legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective October 1, 2005]. [6.75% effective December 1, 2006; 7% effective April 1, 2008; 8% effective September 1, 2009; 7% effective July 1, 2011]
Business corporations†††:	\$1.50 per \$1,000 of the largest of 3 alternate bases	Three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC [†††simplified calculation replaces this base with net worth]. (2) 55% of the appraised value of real & tangible property in NC. (3) total actual investment in tangible property in NC. [A deduction is reinstated for indebtedness specifically incurred and existing solely for and as the result of any real estate purchase and real estate improvements effective for taxable years beginning on or after January 1, 2020, and applicable to the calculation of franchise tax reported on the 2019 and later corporate income tax returns; the deduction was previously eliminated in the 2015 franchise tax simplification changes.] †††SL 2015-41 simplifies the calculation of the business corporation franchise tax and increases the annual minimum tax from \$35 to \$200; as amended by SL 2016-5, the franchise tax modifications are effective for taxable years beginning on or after January 1, 2017, and apply to the calculation of franchise tax reported on the 2016 and later corporate income tax return (effective date as amended, May 11, 2016). SL 2017-57 and -204 reduce the tax rate applicable to S Corporations: the tax rate is \$200 for the first \$1,000,000 of the tax base and \$1.50 per \$1,000 of the tax base portion that exceeds \$1,000,000 (minimum tax, \$200) effective for taxable years beginning on or after January 1, 2019, and applicable to the calculation of franchise tax reported on the 2018 and later corporate income tax returns.
Mutual burial associations	\$15-\$50 flat tax	Based on membership. [Repealed by SL 2016-5, s. 1.1(a) for taxes due on or after April 1, 2017.]

††Municipal/local share amounts reflect actual payments to municipalities during the fiscal year indicated.

Intergovernmental, inter-fund transfers

Beginning with fiscal year 2009-10, the amount shown is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components [SL 2009-451, s. 6.20(a)]

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include \$22,859,455 attributable to this program.

Settlement Initiative

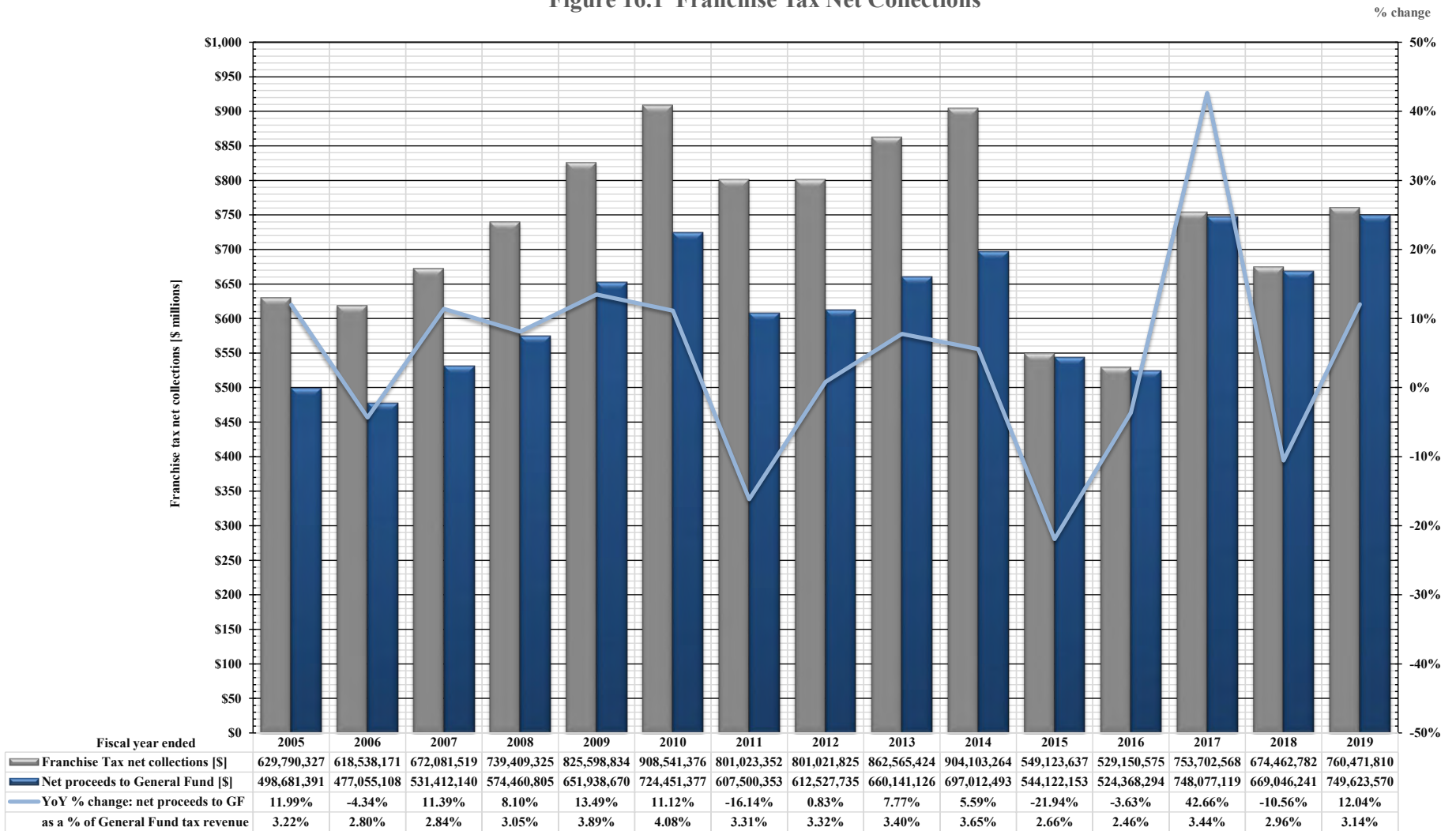
2006-07 A Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

Franchise tax collections include \$4,518,477 attributable to this effort.

2009-10 Corporate Resolution Initiative

A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Franchise tax collections include \$40,204,035 generated by the program.

Figure 16.1 Franchise Tax Net Collections



Article 3 of § 105 imposes a privilege tax levied on domestic corporations for the corporate rights and privileges granted by their charters, and the enjoyment of corporate powers, rights, privileges, and immunities under the laws of North Carolina, and on foreign corporations (corporations not organized under the laws of North Carolina) for the privilege of doing business in this State and for the benefit and protection they receive from the State's government and laws. In general, the franchise tax rate is \$1.50 per \$1,000 of the amount determined to be the largest of three bases: net worth, 55% of the appraised value of real and tangible personal property in the State, or total actual investment in tangible property in the State. Holding companies and certain corporations are subject to special franchise tax provisions. See Table 16 for additional information.

**TABLE 17. STATE SALES AND USE TAX: ELECTRICITY, PIPED NATURAL GAS, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES  
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2018-2019  
[§ 105 ARTICLE 5.]**

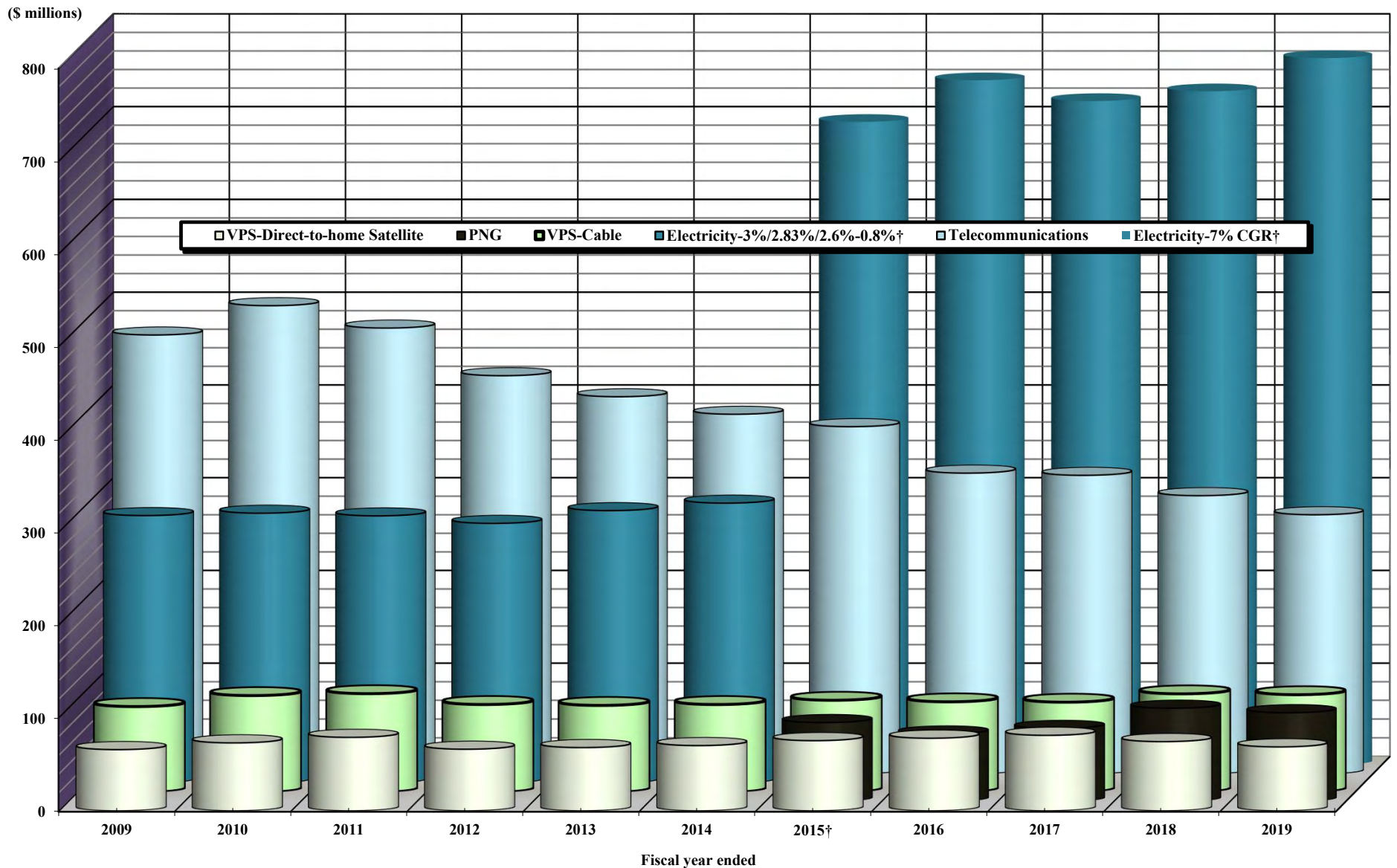
Gross receipts derived from sales of electricity and piped natural gas sold at retail and sourced to the State, and gross receipts derived from providing telecommunications service, ancillary service, and video programming services (cable and direct-to-home satellite) are subject to the 7% combined general rate of sales and use tax with provisions for local share allocation of net tax proceeds determined by statutory formula. The combined general rate is the State's general rate (4.75%) plus the rate of local tax authorized for every county in the State (2.25%).

Collections source	Tax base/ Local share allocation percentages	Net collections and local share allocations [based on July-June collections]											
		Electricity		Piped Natural Gas		Telecommunications		Video Programming					
		§ 105-164.4(a)(9); § 105-164.44K		§ 105-164.4(a)(9); § 105-164.44L		§ 105-164.4(a)(4c); § 105-164.44F(a)(1), (a)(2)		§ 105-164.4(a)(6); § 105-164.44I(a)(2), (a)(3)		Cable		Direct-to-home satellite	
		Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation [S]	Net collections [S]	Local share allocation [S]		
Electricity	Gross receipts derived from sales of electricity sold to consumers (other than qualifying sales to farmers and manufacturers) and billed on or after July 1, 2014. Electricity for use at certain datacenters and electricity transactions to certain recyclers are exempt from taxation. § 105-164.44K provides for a local share allocation equal to 44% of net tax proceeds collected on electricity, less administrative costs (effective for quarters beginning on or after July 1, 2014).	761,326,796	333,821,792	-	-	-	-	-	-	-	-	-	
Piped Natural Gas	Gross receipts derived from sales of piped natural gas sold to consumers (other than from a producer and qualifying sales to farmers, manufacturers, commercial laundry and dry cleaning establishments, and State agencies) and billed on or July 1, 2014. Piped natural gas transactions to certain recyclers and small power production facilities are exempt from taxation. § 105-164.44L provides for a local share allocation equal to 20% of net tax proceeds collected on piped natural gas, less administrative costs (effective for quarters beginning on or after July 1, 2014). [Gas cities receive amounts in addition to the excise tax share effective for quarters beginning on or after July 1, 2015.]	-	-	95,002,652	18,934,498	-	-	-	-	-	-	-	
Telecommunications	Gross receipts derived from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). § 105-164.44F(a)(1) provides for a local share allocation equal to 18.70% of net tax proceeds (less a freeze deduction adjustment). § 105-164.44I provides for a local share allocation equal to 7.7% (specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. <b>PEG channel support funds</b>	-	-	-	-	278,862,026	-	-	-	-	-	-	
							41,663,407						
							20,268,089						
							1,204,287						
Video Programming	Gross receipts derived from providing video programming services (cable and direct-to-home satellite). § 105-164.44I(a)(2) provides for a local share allocation equal to 23.6% of net tax proceeds (cable) and § 105-164.44I(a)(3) provides for a local share allocation equal to 37.1% of net tax proceeds (direct-to-home satellite) (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. <b>PEG channel support funds</b>	-	-	-	-	-	-	104,522,537	-	-	68,336,394	-	
									23,295,512			23,928,897	
									1,371,807			1,423,905	
<b>Totals</b>		<b>761,326,796</b>	<b>333,821,792</b>	<b>95,002,652</b>	<b>18,934,498</b>	<b>278,862,026</b>	<b>63,135,783</b>	<b>104,522,537</b>	<b>24,667,319</b>	<b>68,336,394</b>	<b>25,352,802</b>		

Note: [SL 2013-316, s. 4.1(a) repeals the franchise tax on electric power effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5, § 105-164.4(a)(9). SL 2013-316, s. 4.1(c) repeals the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments and the 3% rate effective for gross receipts billed on or after July 1, 2014; concurrently, transactions previously subject to the 2.83% and 3% preferential rates are subject to the 7% combined general rate. SL 2013-316, s. 4.1(d) repeals the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5, § 105-164.4(a)(9). § 105-164.44K and § 105-164.44L provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas.]

†HB 787 (SL 2005-433, s.10(a)) authorizes counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and sales and use tax levied on telecommunications services. Previously, only municipal governments participated in the distribution. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

Figure 17.1. State Sales and Use Tax Net Collections: Electricity†, Piped Natural Gas†, Telecommunications Service, and Video Programming Service [Direct-to-Home Satellite and Cable]



The above chart compares net tax collections for services currently subject to the combined general rate: effective for transactions on/after September 1, 2009, the combined general rate increased from 7% to 8%; effective for transactions on/after July 1, 2011, the combined general rate declined from 8% to 7%.

†Prior to July 1, 2014, gross receipts derived from sales of electricity were subject to the franchise tax (3.22% rate) and to the applicable state sales and use tax rates (3% /2.83%/(2.6%-0.8%)). SL 2013-316, s. 4.1(a) repeals the franchise tax on electric power July 1, 2014, and applicable to gross receipts billed on/after that date; such gross receipts are now subject to the 7% combined general rate [CGR] under Article 5. § 105-164.4(a)(9). Concurrently, SL 2013-316, s. 4.1(c) repeals the 3% rate and the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments. SL 2013-316, s. 4.1(d) repeals the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on/after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5. § 105-164.4(a)(9). [Refer to Table 44 for piped natural gas excise tax information (collections until repeal).]

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS  
[§ 113A ARTICLE 12.]

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Development Fund [\$]	Net collections Year-over-year change	
				Amount [\$]	% change
2004-05.....	1,932,988	746	1,932,242	38,688	2.04%
2005-06.....	1,967,381	-	1,967,381	34,393	1.78%
2006-07.....	1,897,673	34	1,897,640	(69,708)	-3.54%
2007-08.....	1,888,547	13	1,888,533	(9,126)	-0.48%
2008-09.....	1,739,811	16	1,739,795	(148,736)	-7.88%
2009-10.....	1,464,258	20	1,464,238	(275,553)	-15.84%
2010-11.....	1,610,648	164	1,610,484	146,389	10.00%
2011-12.....	1,562,014	126	1,561,887	(48,634)	-3.02%
2012-13.....	1,655,655	-	1,655,655	93,642	5.99%
2013-14.....	1,776,358	12	1,776,347	120,703	7.29%
2014-15.....	1,869,669	-	1,869,669	93,311	5.25%
2015-16.....	1,961,303	-	1,961,303	91,634	4.90%
2016-17.....	1,891,674	-	1,891,674	(69,629)	-3.55%
2017-18.....	1,912,596	-	1,912,596	20,922	1.11%
2018-19.....	1,824,339	550	1,823,789	(88,257)	-4.61%

**Primary forest products tax rates and bases:**

The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax.

The rates of the tax vary according to the type of wood and kind of product:

\$ .50 per 1,000 board feet	Softwood sawtimber	\$ .20 per cord	Softwood pulpwood
\$ .40 per 1,000 board feet	Hardwood sawtimber	\$ .12 per cord	Hardwood pulpwood

The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Tax was first collected for the quarter ended September 30, 1978.

Figure 18.1 Primary Forest Products Tax Net Collections

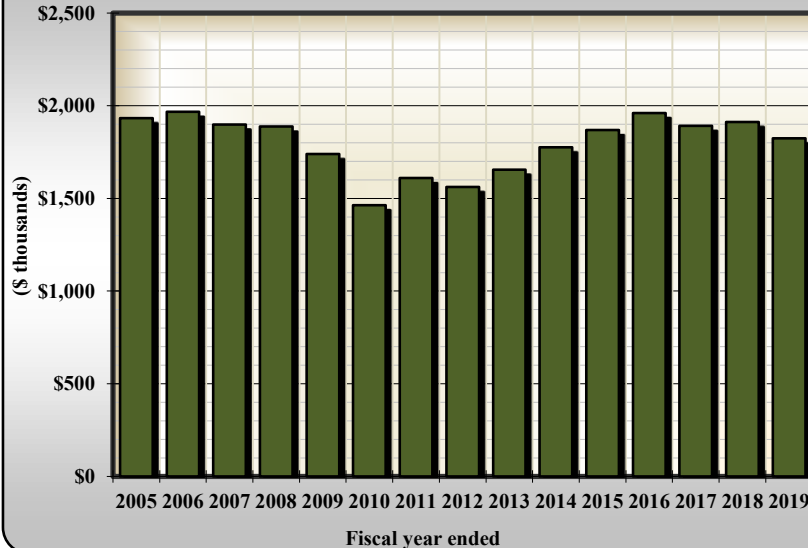
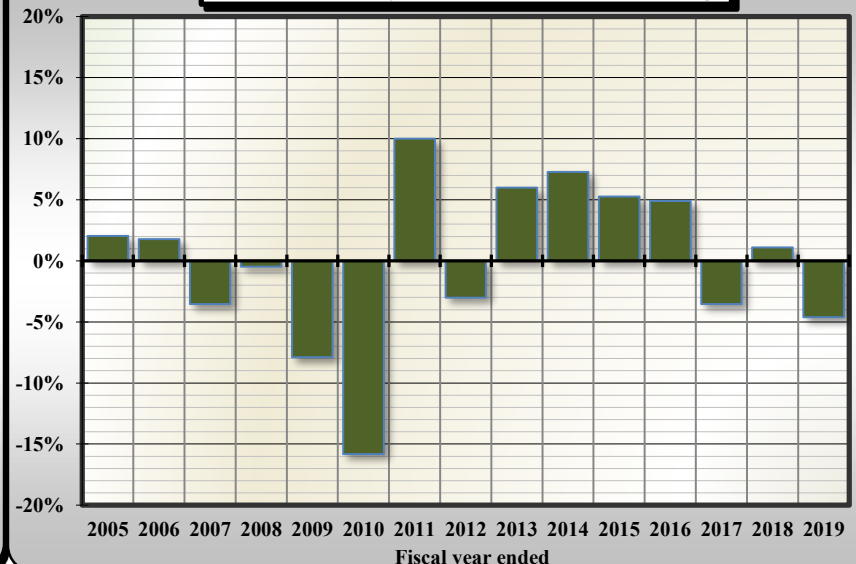


Figure 18.2 Primary Forest Products Tax % Change



**TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT  
[§ 113A ARTICLE 12.]**

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total computed tax due [S]
	Number of board feet	Computed tax due [50¢ per 1,000 board ft.] [S]	Number of board feet	Computed tax due [40¢ per 1,000 board ft.] [S]	Number of cords	Computed tax due [20¢ per cord] [S]	Number of cords	Computed tax due [12¢ per cord] [S]	
<b>Fiscal year 2014-15:</b>									
September 30, 2014	382,343,296	191,172	129,196,479	51,679	831,633	166,327	418,474	50,217	459,394
December 31, 2014	394,383,596	197,192	129,901,280	51,961	846,190	169,238	415,895	49,907	468,298
March 31, 2015	374,162,230	187,081	100,854,262	40,342	881,072	176,214	316,836	38,020	441,658
June 30, 2015	339,504,066	169,752	125,795,541	50,318	794,705	158,941	424,555	50,947	429,958
<b>Total.....</b>	<b>1,490,393,188</b>	<b>745,197</b>	<b>485,747,562</b>	<b>194,299</b>	<b>3,353,600</b>	<b>670,720</b>	<b>1,575,760</b>	<b>189,091</b>	<b>1,799,307</b>
<b>Fiscal year 2015-16:</b>									
September 30, 2015	534,043,995	267,022	121,484,254	48,594	876,035	175,207	415,609	49,873	540,696
December 31, 2015	392,325,307	196,163	105,728,041	42,291	816,018	163,204	411,874	49,425	451,082
March 31, 2016	421,623,416	210,812	104,716,329	41,887	849,446	169,889	338,263	40,592	463,179
June 30, 2016	411,239,711	205,620	115,560,364	46,224	1,008,084	201,617	294,036	35,284	488,745
<b>Total.....</b>	<b>1,759,232,429</b>	<b>879,616</b>	<b>447,488,988</b>	<b>178,996</b>	<b>3,549,583</b>	<b>709,917</b>	<b>1,459,782</b>	<b>175,174</b>	<b>1,943,702</b>
<b>Fiscal year 2016-17:</b>									
September 30, 2016	383,769,914	191,885	112,842,635	45,137	1,008,789	201,758	252,897	30,348	469,127
December 31, 2016	383,194,729	191,597	110,341,256	44,137	989,458	197,892	263,555	31,627	465,252
March 31, 2017	417,182,779	208,591	112,938,690	45,175	969,045	193,809	233,623	28,035	475,611
June 30, 2017	389,083,672	194,542	102,498,351	40,999	873,126	174,625	230,534	27,664	437,830
<b>Total.....</b>	<b>1,573,231,094</b>	<b>786,616</b>	<b>438,620,932</b>	<b>175,448</b>	<b>3,840,418</b>	<b>768,084</b>	<b>980,609</b>	<b>117,673</b>	<b>1,847,821</b>
<b>Fiscal year 2017-18:</b>									
September 30, 2017	397,417,298	198,709	99,288,201	39,715	992,976	198,595	397,859	47,743	484,762
December 31, 2017	389,395,877	194,698	108,089,471	43,236	1,144,290	228,858	432,171	51,861	518,652
March 31, 2018	361,020,277	180,510	99,745,723	39,898	1,042,150	208,430	423,568	50,828	479,667
June 30, 2018	382,055,050	191,028	101,473,600	40,589	932,274	186,455	337,675	40,521	458,593
<b>Total.....</b>	<b>1,529,888,502</b>	<b>764,944</b>	<b>408,596,995</b>	<b>163,439</b>	<b>4,111,690</b>	<b>822,338</b>	<b>1,591,273</b>	<b>190,953</b>	<b>1,941,674</b>
<b>Fiscal year 2018-19:</b>									
September 30, 2018	336,806,411	168,403	90,695,901	36,278	609,926	121,985	307,804	36,936	363,603
December 31, 2018	374,797,055	187,399	98,219,100	39,288	1,312,459	262,492	348,610	41,833	531,011
March 31, 2019	395,454,510	197,727	110,545,118	44,218	1,001,265	200,253	394,755	47,371	489,569
June 30, 2019	429,944,250	214,972	102,077,274	40,831	1,011,500	202,300	347,586	41,710	499,813
<b>Total.....</b>	<b>1,537,002,226</b>	<b>768,501</b>	<b>401,537,393</b>	<b>160,615</b>	<b>3,935,150</b>	<b>787,030</b>	<b>1,398,755</b>	<b>167,851</b>	<b>1,883,997</b>

Detail may not add to totals due to rounding.

An assessment is levied on primary forest products harvested from lands within North Carolina to provide a source of funds to finance certain forestry operations. Collections are restricted funds paid directly to the Forest Development Fund.

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter. Collections include penalties, interest, assessments, and other miscellaneous payments not included in the computed tax due amounts above.

Tax was first collected for the quarter ended September 30, 1978.



TABLE 20. CORPORATE [BUSINESS] INCOME TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and SALES TAX NET COLLECTIONS FOR THOSE STATES LEVYING A TAX ON CORPORATE [BUSINESS] INCOME

State	State corporate income tax rates and brackets for 2017 tax year -as of January 1, 2017- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2018 [1,000s]	State Tax Collections Fiscal Year 2018†											
				Corporate income tax				Individual income tax			General sales tax††			Total tax collections [all sources]†††	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Alabama	6.5%	rate applicable to financial inst.; gross sales option may apply; [3-factor with sales double wtd.] federal tax deductibility	4,888	577,516	5.22%	118.16	28	3,912,800	35.39%	800.54	2,786,833	25.21%	570.17	11,055,577	2,261.93
Alaska	\$0-\$24,999:0%; 2%>\$24,999; 3%>\$48,999; 4%>\$73,999; 5%>\$98,999; 6%>\$123,999; 7%>\$147,999; 8%>\$172,999; 9%>\$197,999; 9.4%>\$221,999 [3-factor]	rates applicable to financial inst.	735	196,321	11.85%	267.05	4	-	-	-	-	-	-	1,656,352	2,253.11
Arizona	4.9%	rate applicable to financial inst.; minimum tax: \$50 [3-factor with sales double wtd.]	7,158	373,076	2.29%	52.12	44	4,545,242	27.90%	634.99	7,687,992	47.18%	1,074.04	16,293,917	2,276.31
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [3-factor with sales double wtd.]	rates applicable to financial inst.	3,010	390,756	3.98%	129.83	27	2,866,175	29.19%	952.30	3,498,073	35.62%	1,162.25	9,819,284	3,262.51
California	8.84% [Sales]	10.84% rate applicable to financial inst.; minimum tax: \$800	39,462	12,488,304	7.00%	316.47	3	95,152,230	53.33%	2,411.26	39,682,734	22.24%	1,005.60	178,437,038	4,521.79
Colorado	4.63% [Sales]	rate applicable to financial inst.; gross sales option may apply	5,691	782,679	5.24%	137.52	26	7,510,366	50.32%	1,319.63	3,211,909	21.52%	564.36	14,924,842	2,622.40
Connecticut	7.5% or 0.31% tax on capital holdings (maximum tax of \$1M) 20% surcharge applies if gross income=>\$100M and tax liability exceeds \$250 (minimum tax) [Sales]	rate applicable to financial inst.; minimum tax: \$250	3,572	778,232	4.11%	217.90	9	9,733,258	51.41%	2,725.24	4,400,808	23.24%	1,232.19	18,934,012	5,301.39
Delaware	8.7% [3-factor with sales double wtd.]	banks: marginal rate decreases from 8.7% to 1.7% (brackets ranging from \$20M to \$650M in taxable income); building and loan associations taxed at 8.7%; Headquarters mgmt. corps, minimum tax: \$5K	965	254,802	6.04%	263.91	5	1,652,335	39.16%	1,711.41	-	-	-	4,219,706	4,370.58
Florida	5.5% [\$50K exemption] [3-factor with sales double wtd.]	rate applicable to financial inst.	21,244	2,426,900	5.28%	114.24	30	-	-	-	29,562,900	64.32%	1,391.57	45,961,204	2,163.46
Georgia	6% [Sales]	rate applicable to financial inst.	10,511	1,004,298	4.26%	95.55	36	11,643,781	49.33%	1,107.76	5,938,448	25.16%	564.97	23,602,510	2,245.48
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor]	7.92% franchise tax rate applicable to banks; gross sales option may apply; capital gains taxed at 4%	1,421	146,831	1.90%	103.36	33	2,430,032	31.50%	1,710.58	3,529,065	45.75%	2,484.22	7,714,451	5,430.44
Idaho	7.4% [3-factor with sales double wtd.]	rate applicable to financial inst.; minimum tax: \$20; add'l \$10 Permanent Building Fund Tax as applicable; gross sales option may apply	1,751	240,809	4.97%	137.56	25	1,835,864	37.87%	1,048.74	1,790,830	36.94%	1,023.02	4,848,359	2,769.64

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2017 tax year -as of January 1, 2017- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2018 [1,000s]	State Tax Collections Fiscal Year 2018†											
				Corporate income tax				Individual income tax			General sales tax††			Total tax collections [all sources]†††	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Illinois	5.25% plus 2.5% personal property replacement tax [Sales]	rates applicable to financial inst.	12,723	2,587,141	6.49%	203.34	10	15,296,693	38.38%	1,202.28	11,336,866	28.44%	891.05	39,857,069	3,132.66
Indiana	6.25% [6% on 7/1/17] [Sales]	financial inst.: 6.5%	6,695	698,725	3.60%	104.36	32	5,816,072	29.98%	868.65	7,795,091	40.19%	1,164.23	19,397,879	2,897.15
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales]	5% franchise tax rate applicable to financial inst.; 50% federal tax deductibility	3,149	443,187	4.39%	140.76	23	3,897,236	38.63%	1,237.76	3,279,789	32.51%	1,041.66	10,088,480	3,204.10
Kansas	4% plus 3% surtax on taxable income>\$50K [3-factor]	2.25% privilege tax rate applicable to financial inst., plus a surtax (2.125% for banks, 2.25% for S&L/trust cos.) on net income >\$25K.	2,911	437,967	4.59%	150.43	19	3,413,677	35.76%	1,172.54	3,304,091	34.61%	1,134.90	9,546,790	3,279.15
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor with sales double wtd.]	corporations with gross receipts/ gross profits>\$3M subject to LLET	4,461	511,353	4.24%	114.62	29	4,499,086	37.31%	1,008.50	3,600,598	29.86%	807.10	12,059,970	2,703.33
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Sales]	rates applicable to financial inst.; federal tax deductibility	4,660	358,208	3.15%	76.87	38	3,246,226	28.58%	696.66	4,252,693	37.44%	912.66	11,357,686	2,437.43
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [Sales]	financial inst.: 1% of net income, plus 8¢/\$1K of assets attributable to state sources; or 39¢/\$1K of assets attributable to state sources	1,339	185,737	4.21%	138.71	24	1,605,096	36.39%	1,198.68	1,529,113	34.67%	1,141.93	4,410,632	3,293.83
Maryland	8.25% [3-factor with sales double wtd.]	rate applicable to financial inst.	6,036	1,033,175	4.61%	171.17	15	9,507,776	42.39%	1,575.23	4,716,179	21.03%	781.37	22,427,037	3,715.67
Massachusetts	8% plus an additional tax of \$2.60/\$1K on either taxable tangible property (or taxable net worth allocable to state, for intangible property corporations); minimum tax: \$456 [3-factor with sales double wtd.]	9% rate applies to financial inst.	6,883	2,408,947	8.12%	350.00	2	16,280,331	54.90%	2,365.42	6,490,305	21.89%	943.00	29,654,803	4,308.64
Michigan	6% [MBT: repealed effective 1/1/12, except for those taxpayers with certified credits that elect to pay the MBT.] [Sales]		9,984	971,032	3.23%	97.26	35	10,166,720	33.84%	1,018.29	9,595,949	31.94%	961.13	30,046,808	3,009.47
Minnesota	9.8% plus 5.8% tentative minimum tax ranging from \$0 to \$9.77K based on property, payroll, and sales or receipts attributable to state sources [Sales]	rate applicable to financial inst.;	5,606	1,357,004	5.08%	242.05	8	11,882,330	44.51%	2,119.48	5,830,256	21.84%	1,039.96	26,697,469	4,762.09
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to financial inst.	2,981	437,407	5.54%	146.73	20	1,852,937	23.48%	621.58	3,557,752	45.09%	1,193.47	7,890,571	2,646.94
Missouri	6.25% [3-factor/Sales]	7% rate applicable to financial inst. 50% federal tax deductibility	6,122	333,724	2.56%	54.52	42	6,510,224	49.98%	1,063.48	3,686,274	28.30%	602.17	13,025,070	2,127.72
Montana	6.75% 7% for water's edge combined filing groups [3-factor]	rate applicable to financial inst.; gross sales option may apply; minimum tax: \$50	1,061	175,954	5.86%	165.89	16	1,304,315	43.42%	1,229.71	-	-	-	3,003,980	2,832.17

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2017 tax year -as of January 1, 2017- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2018 [1,000s]	State Tax Collections Fiscal Year 2018†											
				Corporate income tax				Individual income tax			General sales tax††			Total tax collections [all sources]†††	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Nebraska	5.58%>\$0; 7.81%>\$100K [Sales]		1,926	313,690	5.82%	162.90	17	2,360,596	43.77%	1,225.89	1,900,037	35.23%	986.72	5,393,093	2,800.71
New Hampshire	8.2% Business Profits Tax for gross income>\$50K plus a Business Enterprise Tax of 0.72% on the enterprise base for businesses with gross receipts>\$208K or base >\$104K [3-factor with sales double wtd.]	rate applicable to financial inst.	1,353	790,011	27.05%	583.70	1	105,759	3.62%	78.14	-	-	-	2,920,888	2,158.08
New Jersey	6.5%>\$0; 7.5%>\$50K; 9%>\$100K [corporation business franchise rates] or alternative minimum assessment; or fixed dollar minimum tax (ranging from \$500 to \$2K) based on gross receipts [fixed dollar minimum tax ranges for S-corp: \$375-\$1.5K] [Sales]	rates applicable to financial inst.; minimum tax: \$500	8,886	2,235,653	6.32%	251.59	6	15,037,845	42.52%	1,692.30	10,459,419	29.58%	1,177.06	35,365,046	3,979.85
New Mexico	4.8%>\$0; 6.2%>\$500K [3-factor/Sales]	rates applicable to financial inst.; gross sales option may apply	2,093	111,297	2.01%	53.18	43	1,071,125	19.34%	511.83	2,073,118	37.43%	990.62	5,539,329	2,646.93
New York	6.5% of ENI base (certain in-state manufacturers pay 0%, 5.5% for QETCs), or capital stocks tax of 0.1% (0.085% for certain in-state manufacturers/QETCs), or fixed dollar minimum tax ranging from \$25 to \$200K, depending on New York receipts (\$250 minimum tax for banks); small business taxpayers rate: 6.5% [Sales]		19,530	3,617,910	4.09%	185.25	13	52,738,515	59.56%	2,700.34	14,820,163	16.74%	758.83	88,541,099	4,533.51
North Carolina	3% [3-factor with sales quadruple wtd.]	rate applicable to financial inst.	10,382	742,512	2.67%	71.52	39	12,609,608	45.27%	1,214.61	8,009,850	28.75%	771.54	27,855,861	2,683.19
North Dakota	1.41%>\$0; 3.55%>\$25K; 4.31%>\$50K [3-factor/3-factor with sales double wtd.]	rates applicable to financial inst.	758	107,277	2.55%	141.51	22	367,635	8.74%	484.96	912,532	21.70%	1,203.74	4,205,184	5,547.15
Ohio	CAT: 0.26% on gross receipts>\$1M, plus annual minimum tax based on gross receipts: GR-\$150K-\$1M: \$150 tax; GR>\$1M-\$2M: \$800 tax; GR>\$2M-\$4M: \$2.1K tax; GR>\$4M: \$2.6K tax	FIT: Financial institutions tax [see Ohio note]	11,676	9,046	0.03%	0.77	46	8,698,901	29.93%	745.00	12,148,485	41.79%	1,040.44	29,068,270	2,489.50
Oklahoma	6% [3-factor/3-factor with sales double wtd.]	rate applicable to financial inst.	3,940	234,817	2.49%	59.59	41	3,260,447	34.58%	827.48	2,855,176	30.28%	724.62	9,429,242	2,393.07
Oregon	6.6%>\$0; 7.6%>\$1M or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales]	rate applicable to financial inst.; gross sales option may apply	4,182	804,453	6.36%	192.37	12	8,879,552	70.25%	2,123.34	-	-	-	12,640,306	3,022.63
Pennsylvania	9.99% [Sales]		12,801	2,486,379	6.11%	194.23	11	12,800,890	31.44%	1,000.00	10,920,832	26.83%	853.13	40,709,545	3,180.20
Rhode Island	7% [Sales]	rate applicable to financial inst.; minimum tax: \$400	1,058	118,118	3.38%	111.61	31	1,329,152	38.07%	1,255.95	1,048,957	30.04%	991.18	3,491,697	3,299.39
South Carolina	5% [Sales]	4.5% rate applicable to banks; 6% rate applicable to savings & loans after 1st 3 years of operation	5,084	404,164	3.84%	79.49	37	4,432,104	42.09%	871.75	3,303,220	31.37%	649.71	10,530,212	2,071.18

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2017 tax year -as of January 1, 2017- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2018 [1,000s]	State Tax Collections Fiscal Year 2018†										Total tax collections [all sources]†††	
				Corporate income tax				Individual income tax			General sales tax††			Amount [\$1,000s]	Per capita [\$]
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]		
						Amount [\$]	Rank							Amount [\$1,000s]	Per capita [\$]
South Dakota	- [see note]	6%-0.25% on net income of financial inst., banks; minimum tax: \$200 per location	879	32,376	1.69%	36.85	45	-	-	-	1,103,624	57.55%	1,255.98	1,917,548	2,182.26
Tennessee	6.5% [3-factor with sales triple wtd.]	rate applicable to financial inst.	6,772	1,644,159	11.52%	242.80	7	246,508	1.73%	36.40	7,469,547	52.35%	1,103.06	14,269,061	2,107.18
Utah	5% [3-factor/3-factor with sales double wtd./Sales]	rate applicable to financial inst.; minimum tax: \$100	3,154	460,657	4.89%	146.08	21	4,661,910	49.52%	1,478.31	2,784,489	29.58%	882.97	9,414,073	2,985.23
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K [3-factor with sales double wtd.]	minimum tax: \$250-\$750 depending on gross receipts value; (\$75 for small farm corporations)	624	110,819	3.37%	177.49	14	819,330	24.95%	1,312.28	397,691	12.11%	636.96	3,284,231	5,260.17
Virginia	6% [3-factor with sales double wtd.]	rate applicable to financial inst.; telecommunication companies may be subject to a 0.5% minimum tax on gross receipts and electric suppliers may be subject to a 1.45% minimum tax on gross receipts in lieu of the 6% rate.	8,501	861,897	3.67%	101.38	34	14,105,766	60.06%	1,659.25	4,076,636	17.36%	479.53	23,484,945	2,762.52
West Virginia	6.5% [3-factor with sales double wtd.]	rate applicable to financial inst.	1,804	110,068	2.02%	61.00	40	1,950,571	35.84%	1,081.07	1,311,930	24.10%	727.12	5,442,628	3,016.49
Wisconsin	7.9% [Sales]	rate applicable to financial inst.; economic development surcharge ranging from \$25-\$9.8K applies if gross receipts are at least \$4M.	5,807	910,466	4.86%	156.78	18	8,151,462	43.48%	1,403.63	5,484,375	29.25%	944.38	18,748,320	3,228.35
Total 46 states			286,228	47,705,854	5.13% <sup>a</sup>	166.67 <sup>a</sup>	-	390,188,478	41.99% <sup>a</sup>	1,363.21 <sup>a</sup>	262,144,629	28.21% <sup>a</sup>	915.86 <sup>a</sup>	929,182,074	3,246.30 <sup>a</sup>

Detail may not add to totals due to rounding. Rankings based on unrounded data.

This table compares the basic corporate (business) income tax rate(s) and apportionment formulae generally applicable for the states that levy a tax on corporate income, but does not exhaustively address alternative taxable income computational methods or exceptional provisions and circumstances specific to certain corporate entities. Additional business franchise taxes, alternative minimum taxes, alternative apportionment formulae, and surcharges may apply.

Ohio imposes a Commercial Activity Tax (CAT) equal to \$150 for gross receipts (situated to Ohio) and valued between \$150K and \$1M, plus 0.26% of gross receipts exceeding \$1M. Effective January 1, 2014, Ohio imposes the financial institutions tax (a regressing, three-bracket tax rate on Ohio apportioned "equity capital") to replace the Ohio franchise tax on financial institutions. The financial institutions tax broadens the tax base and lowers the tax rates imposed on taxable financial institutions. The apportionment factor applicable to the financial institutions tax is a single gross receipts factor consisting of the Ohio gross receipts divided by total gross receipts.

The tax is the greater of 8 mills (.008) on the first \$200M in apportioned total equity capital, 4 mills (.004) on apportioned total equity capital greater than \$200M and less than \$1.3B, and 2.5 mills (.0025) on apportioned total equity capital equal to or greater than \$1.3B; or \$1K.

South Dakota does not impose a general corporate income tax: the only corporations subject to income taxes are banks and financial institutions.

Texas imposes a franchise tax (margin tax) at the rate of 0.75% for most entities, 0.375% for retail/wholesale entities, and 0.331% for those entities with \$20M or less in annualized total revenue using the EZ computation.

Except for the EZ calculation, the tax base is the taxable entity's margin and is computed as one of the following: (1) total revenue times 70%, or (2) total revenue minus cost of goods sold (COGS), or (3) total revenue minus compensation, or (4) total revenue minus \$1M. There is no minimum tax requirement under the franchise tax provisions. The no tax liability threshold is \$1.13M. A one-factor gross receipts apportionment formula applies.

Nevada, Washington, and Wyoming do not levy state corporate income taxes. Washington imposes a business and occupation tax on gross receipts (product value, gross sales proceeds, or business gross income) with tax rates varying by type of industry classification; the business and occupation tax is calculated on the gross income from activities with no deduction provisions for labor, materials, taxes, or other costs of doing business.

Per capita tax collection amounts are computations based on July 1, 2018 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

<sup>a</sup>Weighted average computations based on tax collection totals and population for the 46 states that are represented in the above chart.

†Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

††Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.

†††Includes the following taxes as applicable: property, general sales and gross receipts, selective sales, licenses, individual and corporation income taxes, death and gift, documentary and stock transfer, severance, and other taxes.

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$19,730,691.63 retained by state to pay for the costs of collecting and distributing various local sales taxes.

Sources: U.S. Census Bureau, Population Division. Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2018 (NST-EST2019-01)*. December 2019 release.

U.S. Census Bureau. *2018 Annual Survey of State Government Tax Collections Detailed Table*, May 2, 2019 release, April 15, 2020 update.

Federation of Tax Administrators; Commerce Clearing House; Tax Foundation; State tax forms, and instructions

TABLE 21. CORPORATION INCOME TAX COLLECTIONS  
[§ 105 ARTICLE 4, PART 1.]

[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the corporation income tax structure effective with tax year 2014.]

Fiscal year	Corporate Income Tax Net Collections Before & After Transfers											Year-over-year % change			
	Gross collections [S]	Refunds [S]	Net collections before transfer deductions [S]	Intergovernmental and inter-fund transfers					Net collections to General Fund [S]	Income tax gross collections	Income tax refunds	Net collections before transfers	Amount to General Fund		
				Public School Building Capital Fund [S]	Critical School Facility Needs Fund [S]	Other/ collection cost of fines/forfeitures [S]	Collection fees on overdue tax debts [S]	OSBM Penalty Forfeiture Fund [S]							
2004-05.....	1,415,372,295	143,239,923	1,272,132,373	78,355,706	-	100,000	147,502	-	1,193,529,164	38.17%	-23.42%	51.92%	53.61%		
2005-06.....	1,446,235,869	137,992,380	1,308,243,489	98,198,520	-	-	221,499	5,720,530	1,204,102,940	2.18%	-3.66%	2.84%	0.89%		
2006-07.....	1,750,077,525	184,386,550	1,565,690,975	109,167,598	-	-	20,657	4,956,822	1,451,399,198	21.01%	33.62%	19.68%	20.54%		
2007-08.....	1,482,472,294	275,844,781	1,206,627,514	87,201,879	-	-	30,693	7,510,641	1,111,668,852	-15.29%	49.60%	-22.93%	-23.41%		
2008-09.....	1,176,928,859	275,365,185	901,563,674	56,236,424	-	-	40,493	9,623,786	835,544,512	-20.61%	-0.17%	-25.28%	-24.84%		
2009-10.....	1,515,939,069	221,132,886	1,294,806,183	93,834,701	-	-	14,264	2,598,199	1,197,865,423	28.80%	-19.69%	43.62%	43.36%		
2010-11.....	1,297,296,589	204,994,094	1,092,302,495	75,181,766	-	-	40,568	3,309,395	1,013,546,433	-14.42%	-7.30%	-15.64%	-15.39%		
2011-12.....	1,360,844,182	140,585,423	1,220,258,759	83,894,927	-	-	56,883	3,249,448	1,132,871,164	4.90%	-31.42%	11.71%	11.77%		
2012-13.....	1,566,254,040	280,140,029	1,286,114,011	89,196,686	-	-	(9,639)	4,989,118	1,191,730,504	15.09%	99.27%	5.40%	5.20%		
2013-14.....	1,553,583,145	192,648,649	1,360,934,496	-	-	-	51,356	3,720,077	1,356,856,207	-0.81%	-31.23%	5.82%	13.86%		
2014-15.....	1,568,418,204	237,987,277	1,330,430,926	-	-	-	10,392	2,524,225	1,327,688,128	0.95%	23.53%	-2.24%	-2.15%		
2015-16.....	1,422,146,060	355,350,529	1,066,795,531	-	-	-	34,841	8,260,692	1,058,215,438	-9.33%	49.31%	-19.82%	-20.30%		
2016-17.....	1,011,860,540	254,513,475	757,347,065	-	-	-	21,417	4,846,157	752,173,350	-28.85%	-28.38%	-29.01%	-28.92%		
2017-18.....	920,343,033	177,527,048	742,815,984	-	-	-	15,253	3,451,430	739,045,213	-9.04%	-30.25%	-1.92%	-1.75%		
2018-19.....	1,030,465,016	192,872,958	837,592,059	-	-	-	28,611	5,931,942	830,454,523	11.97%	8.64%	12.76%	12.37%		

The Tax Simplification and Reduction Act of 2013 reduces the corporate income tax rate from 6.9% to 6% for tax year 2014 (5% for tax year 2015), either eliminates or allows to sunset all tax credits applicable to the corporate income tax, and extends the current sunset on the tax credit for expenses related to research and development from tax year 2014 to tax year 2016. SL 2015-241 reduces the rate from 5% to 4% for taxable years beginning on or after January 1, 2016 and amends provisions to the corporation income tax rate trigger (originally adopted during the 2013 Session) to reduce the rate to 3% for the taxable year after the next rate reduction trigger is met (the rate reduction trigger is met when the amount of net General Fund tax collections in a fiscal year exceeds \$20.975 billion); the corporate income tax rate is reduced to 3% for taxable years beginning on or after January 1, 2017. The Appropriations Act of 2017 [SL 2017-57] codifies the tax rate of 3% for 2017 based on the trigger being met, repeals the tax rate reduction trigger mechanism effective June 28, 2017, and reduces the tax rate from 3% to 2.5% effective for taxable years beginning on or after January 1, 2019.

**Corporate income tax:** An income tax is levied on the portion of net income allocable to the State [see rate schedule]. Corporations "doing business" in at least one additional state calculate their North Carolina income through use of the apportionment formula. "Doing business" is defined as the operation of any business enterprise or activity in North Carolina for economic gain. Nonapportionable income is directly allocated in accordance with applicable revenue statutes.

**Apportionment formula:** Effective for tax years beginning on or after January 1, 1989, all business income of corporations, except excluded corporations and public utilities, engaged in business activities in North Carolina and at least one other state were required to apportion to this State by use of a formula consisting of the sum of the property factor, the payroll factor, and twice the sales factor divided by four. Excluded corporation means any company engaged in business as a building or construction contractor, a securities dealer, loan company or company which receives more than 50% of its ordinary gross income from intangible property; apportionable income of excluded corporations and public utility companies is apportioned by multiplying apportionable income by the sales factor. The 2015 General Assembly enacted provisions to phase in a one hundred percent (100%) sales factor for purposes of apportioning a corporation's net income apportionable to the State: effective for taxable years beginning on or after January 1, 2016, the sales factor is triple-weighted; effective for taxable years beginning on or after January 1, 2017, the sales factor is quadruple-weighted; and effective for taxable years beginning on or after January 1, 2018, all apportionable income of a corporation must be apportioned to the State using only the sales factor with concurrent repeal of the various special apportionment formulas.

The 2019 General Assembly enacted legislation to implement market-based sourcing for multistate income tax apportionment of the corporate income tax base and the franchise tax net worth base: under market-based sourcing, receipts are sourced to the location of the taxpayer's market (effective for taxable years beginning on or after January 1, 2020). Special market-based sourcing provisions apply for wholesale content distributors, banks, pipeline companies, and electric power companies.

**2004-05 Voluntary Compliance Program-**Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Corporation income tax collections include \$214,223,815 attributable to this program.

**2006-07 Settlement Initiative-** Collections include \$101,488,902 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

**2009-10 Corporate Resolution Initiative-**A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Corporation income tax collections include \$381,812,968 generated by the program.

**2013-14** SL 2013-316, s. 2.4(a)(b) eliminates the statutory authorization that provided for the quarterly transfer of corporation income tax collections to support the Public School Building Capital Fund.

Rates:	Effective year of tax:	William S. Lee Fees [§ 105-129.6 ARTICLE 3A]; Fees and reports [§ 105-129.85(a)ARTICLE 3J] or [§ 105-129.16A ARTICLE 3B] allocations††:
7%	Effective for tax years 1987-1990	Effective for tax years beginning on or after January 1, 2002, a taxpayer is assessed a fee of \$500 for each type of credit the taxpayer claims or intends to claim with respect to an establishment. § 105-129.6 related fees supported the Article 3A tax credit administration and auditing processes incurred by DOR and DOC; § 105-129.85(a) Article 3J and § 105-129.16A Article 3B related tax credit fees are credited to the General Fund.
7.75%	Effective for tax years 1991-1996	
	†Plus an additional surtax (% of tax liability) as follows:	
	Tax year 1991: 4%†	<b>Fiscal year</b> <b>DOR</b> <b>DOC</b> <b>Gen Fund††</b>
	Tax year 1992: 3%†	2004-05    \$171,375    \$57,125    -
	Tax year 1993: 2%†	2005-06    \$197,625    \$65,875    -
	Tax year 1994: 1%†	2006-07    \$194,250    \$64,750    -
7.5%	Tax year 1997	2007-08    \$131,625    \$43,875    -
7.25%	Tax year 1998	2008-09    \$100,500    \$33,500    \$96,500
7%	Tax year 1999	2009-10    \$36,750    \$12,250    \$155,000
6.9%	Tax years 2000-2013 [Tax years 2009, 2010: 3%†]	2010-11    \$9,375    \$3,125    \$148,000
6%	Tax year 2014	2011-12    \$8,625    \$2,875    \$146,500
5%	Tax year 2015	
4%	Tax year 2016	
3%	Tax years 2017-2018	
2.5%	Tax year 2019	

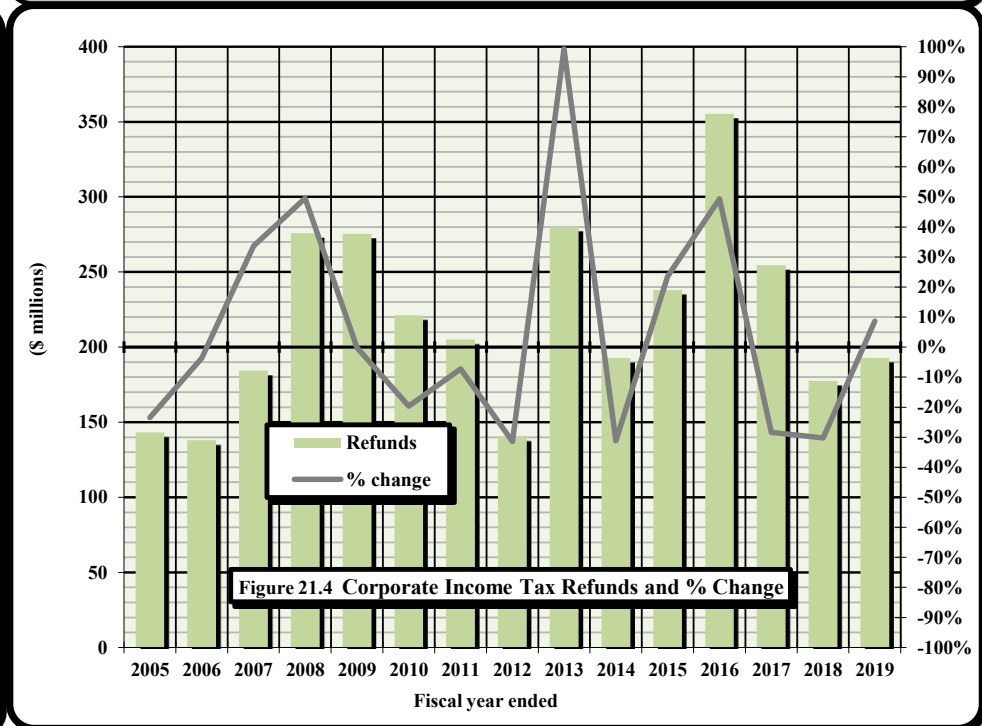
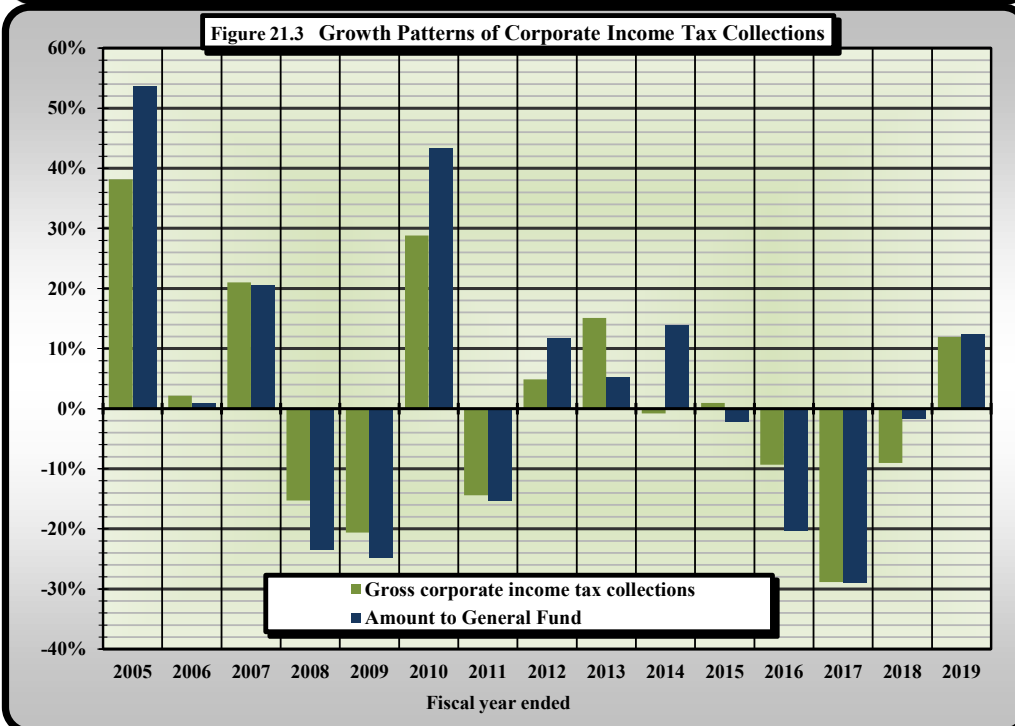
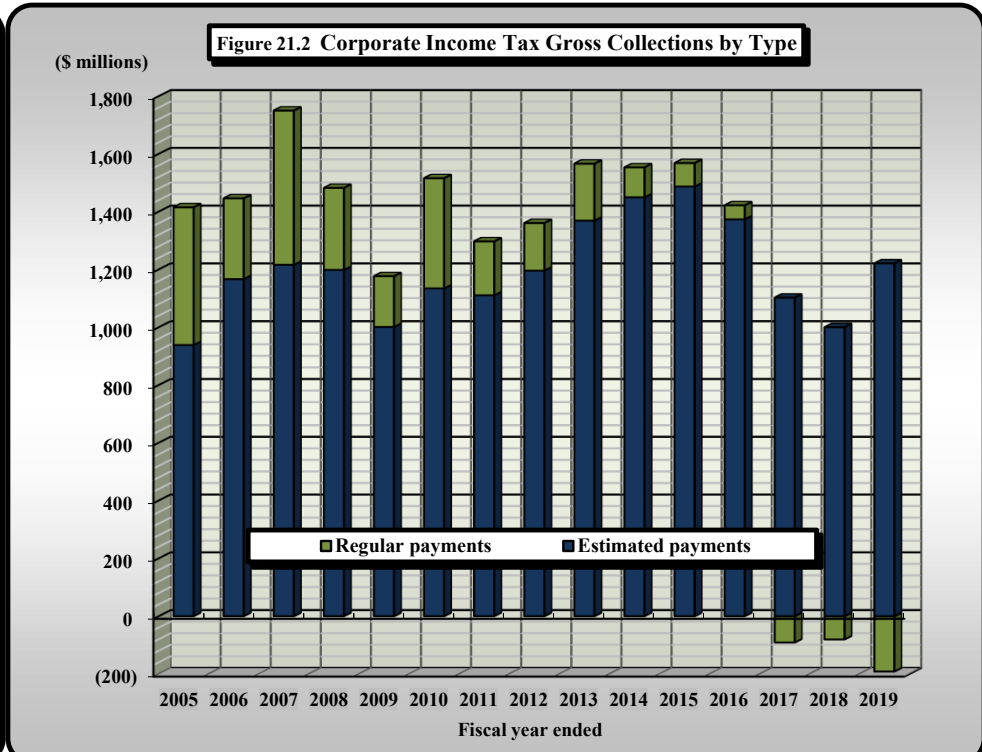
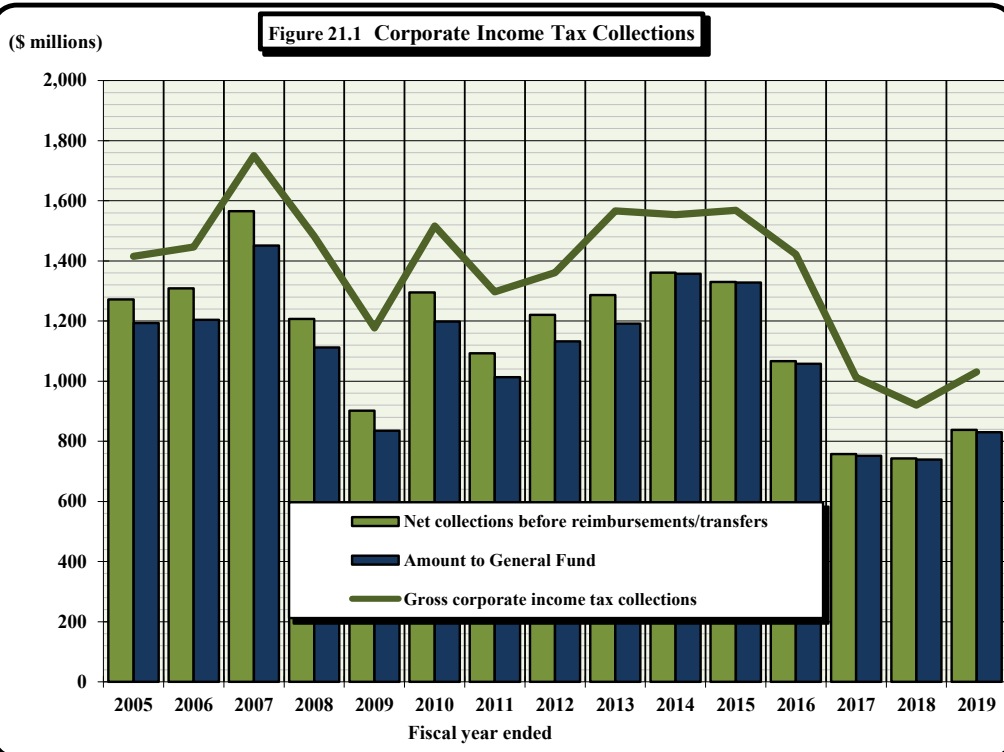


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Filing system <sup>‡</sup> / Relation to Federal IRC	Calculation Starting Point Tax Base	Marginal rates and tax brackets by filing status for 2017 tax year [as of January 1, 2017] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2017 tax year [as of January 1, 2017]					Population as of 7/1/2018 [1,000s]	Individual income tax collections fiscal year 2018†			Personal income calendar year 2017		Individual income tax collections as a % of personal income	
					Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Alabama	yes	Joint Current [specific provisions referenced]	State AGI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000- \$2,500*	\$4,000- \$7,500*	\$1,500	\$3,000	\$300- \$1,000†	4,888	3,912,800	800.54	35	197,283,200	40,473	1.98%	32
Arizona	no	Joint 1/1/17	Fed AGI	2.59%>\$0; 2.88%>\$10,346; 3.36%>\$25,861; 4.24%>\$51,721; 4.54%>\$155,159 [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20,690-\$310,317 [community property state]	\$5,183	\$10,336	\$2,150	\$4,300	\$2,300	7,158	4,545,242	634.99	38	299,613,000	42,534	1.52%	39
Arkansas	no	Joint/ Combined [Certain IRC provisions adopted as amended through specified dates]	State AGI	0.9%>\$0; 2.4%>\$4,399; 3.4%>\$8,699; 4.4%>\$13,099; 5%>\$21,699; 6%>\$36,299; 6.9%>\$77,400 [applicable for S, HH, MFJ, MFS]	\$2,200	\$4,400	\$26 [tc]	\$52 [tc]	\$26 [tc]	3,010	2,866,175	952.30	31	124,683,800	41,543	2.30%	28
California	no	Joint 1/1/15	Fed AGI	1%>\$0; 2%>\$8,223; 4%>\$19,495; 6%>\$30,769; 8%>\$42,711; 9.3%>\$53,980; 10.3%>\$275,738; 11.3%>\$330,884; 12.3%>\$551,473 additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$16,446-\$1,102,946; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$16,457-\$750,003; add'l 1% tax>\$1M [community property state]	\$4,236	\$8,472	\$114 [tc]	\$228 [tc]	\$353 [tc]	39,462	95,152,230	2,411.26	3	2,370,112,400	60,219	4.01%	3
Colorado	no	Joint Current	Fed TI	4.63% of federal taxable income	\$6,350	\$12,700	\$4,050	\$8,100	\$4,050	5,691	7,510,366	1,319.63	14	310,754,500	55,374	2.42%	24
Connecticut	no	Joint Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.9%>\$250K; 6.99%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$800K MFJ: same rates apply to income ranges \$20K-\$1M	\$15,000*	\$24,000*	0-75%* [tc]	0-75%* [tc]	-	3,572	9,733,258	2,725.24	1	258,079,300	72,224	3.77%	5
Delaware	no	Joint/ Combined Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.60%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110 [tc]	\$220 [tc]	\$110 [tc]	965	1,652,335	1,711.41	7	48,189,000	50,364	3.43%	7
Georgia	no	Joint 2/9/18	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 6%>\$7,000 [applicable for S] MFJ: same rates apply to income bracket ranges \$500-\$5K MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000	10,511	11,643,781	1,107.76	24	463,755,700	44,548	2.51%	21

TABLE 22. -Continued

State	Federal tax deductibility	Filing system: Relation to Federal IRC	Calculation Starting Point Tax Base	Marginal rates and tax brackets by filing status for 2017 tax year [as of January 1, 2017] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2017 tax year [as of January 1, 2017]					Population as of 7/1/2018 [1,000s]	Individual income tax collections fiscal year 2018†			Personal income calendar year 2017		Individual income tax collections as a % of personal income	
					Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Hawaii	no	Joint 12/31/16	Fed AGI	1.4%>\$0; 3.2%>\$2.4K; 5.5%>\$4.8K; 6.4%>\$9.6K; 6.8%>\$14.4K; 7.2%>\$19.2K; 7.6%>\$24K; 7.9%>\$36K; 8.25%>\$48K; [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3.6K-\$72K MFJ: same rates apply to income bracket ranges \$4.8K-\$96K	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,421	2,430,032	1,710.58	8	75,689,500	53,138	3.21%	9
Idaho	no	Joint 12/21/17	Fed AGI	1.6%>\$0; 3.6%>\$1,471; 4.1%>\$2,944; 5.1%>\$4,416; 6.1%>\$5,889; 7.1%>\$7,361; 7.4%>\$11,042 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,943-\$22,085 [community property state]	\$6,350	\$12,700	\$4,050	\$8,100	\$4,050	1,751	1,835,864	1,048.74	27	72,355,100	42,123	2.54%	19
Illinois	no	Joint Current	Fed AGI	3.75% [4.95% eff. 7/1/17] [4.3549% blended rate for calendar 2017 filers]	-	-	\$2,175	\$4,350	\$2,175	12,723	15,296,693	1,202.28	21	689,723,800	53,974	2.22%	29
Indiana	no	Joint 1/1/16	Fed AGI	3.23% *for each child dependent	-	-	\$1,000	\$2,000	\$1,500*	6,695	5,816,072	868.65	33	301,203,000	45,239	1.93%	33
Iowa	yes	Joint/ Combined 1/1/15	State AGI	0.36%>\$0; 0.72%>\$1,573; 2.43%>\$3,146; 4.5%>\$6,292; 6.12%>\$14,157; 6.48%>\$23,595; 6.8%>\$31,460; 7.92%>\$47,190; 8.98%>\$70,785 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,920	\$40	\$80	\$40	3,149	3,897,236	1,237.76	17	149,191,200	47,490	2.61%	15
Kansas	no	Joint Current	Fed AGI	2.9%>\$5K; 4.9%>\$15K; 5.2%>\$30K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$12.5K-\$60K	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250	2,911	3,413,677	1,172.54	23	142,241,600	48,902	2.40%	26
Kentucky	no	Joint/ Combined 12/31/15	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS]	\$2,480	\$2,480	\$10	\$20	\$10	4,461	4,499,086	1,008.50	29	182,604,600	41,014	2.46%	22
Louisiana	yes	Joint Current	Fed AGI	2%>\$0; 4%>\$12.5K; 6%>\$50K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$100K [community property state]	\$4,500	\$9,000	\$1,000*	\$2,000*	\$1,000	4,660	3,246,226	696.66	37	205,227,400	43,941	1.58%	38
Maine	no	Joint 3/23/18	Fed AGI	5.8%>\$0; 6.75%>\$21,099 7.15%>\$49,999 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$31,649-\$74,999 MFJ: same rates apply to income bracket ranges \$42,249-\$99,999	\$11,600	\$23,200	\$4,050	\$8,100	\$4,050	1,339	1,605,096	1,198.68	22	62,173,500	46,585	2.58%	18
Maryland	no	Joint Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$100K; 5.25%>\$125K; 5.5%>\$150K; 5.75%>\$250K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except: 5%>\$150K; 5.25%>\$175K; 5.5%>\$225K; 5.75%>\$300K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	6,036	9,507,776	1,575.23	11	364,575,800	60,522	2.61%	16





TABLE 22. -Continued

State	Federal tax deductibility	Filing system‡/Relation to Federal IRC	Calculation Starting Point Tax Base	Marginal rates and tax brackets by filing status for 2017 tax year [as of January 1, 2017] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2017 tax year [as of January 1, 2017]					Population as of 7/1/2018 [1,000s]	Individual income tax collections fiscal year 2018†			Personal income calendar year 2017		Individual income tax collections as a % of personal income	
					Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
New York	no	Joint Current	Fed AGI	4%>\$0; 4.5%>\$8,500; 5.25%>\$11,700; 5.9%>\$13,900; 6.45%>\$21,400; 6.65%>\$80,650; 6.85%>\$215,400; 8.82%>\$1,077,550 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$12,800-\$1,616,450 MFJ: same rates apply to income bracket ranges \$17,150-\$2,155,350	\$8,000	\$16,050	-	-	\$1,000	19,530	52,738,515	2,700.34	2	1,286,022,800	65,648	4.10%	2
North Carolina	no	Joint 2/9/18	Fed AGI	5.499%	\$8,750	\$17,500	-	-	-	10,382	12,609,608	1,214.61	20	453,769,000	44,192	2.78%	12
North Dakota	no	Joint Current	Fed TI	1.10%>\$0; 2.04%>\$37,950; 2.27%>\$91,900; 2.64%>\$191,650; 2.90%>\$416,700 [applicable for S] HH: same rates apply to income bracket ranges \$50,800-\$416,700 MFJ: same rates apply to income bracket ranges \$63,400-\$416,700 MFS: same rates apply to income bracket ranges \$31,700-\$208,350	\$6,350	\$12,700	\$4,050	\$8,100	\$4,050	758	367,635	484.96	41	39,774,600	52,686	0.92%	41
Ohio	no	Joint 3/30/17	Fed AGI	1.980%>\$10,650; 2.476%>\$16,000; 2.969%>\$21,350; 3.465%>\$42,650; 3.960%>\$85,300; 4.597%>\$106,650; 4.997%>\$213,350 [applicable for S, HH, MFJ, MFS]	-	-	\$1,800-\$2,300*	\$3,600-\$4,600*	\$1,800-\$2,300*	11,676	8,698,901	745.00	36	544,140,700	46,669	1.60%	37
Oklahoma	no	Joint Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2.5K; 3%>\$3.75K; 4%>\$4.9K; 5%>\$7.2K; [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$12.2K	\$6,350	\$12,700	\$1,000	\$2,000	\$1,000	3,940	3,260,447	827.48	34	171,597,400	43,649	1.90%	34
Oregon	yes††	Joint 12/31/16	Fed AGI	5%>\$0; 7%>\$3.4K; 9%>\$8.5K; 9.9%>\$125K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$6.8K-\$250K	\$2,175	\$4,350	\$197* [tc]	\$394* [tc]	\$197* [tc]	4,182	8,879,552	2,123.34	5	200,579,200	48,407	4.43%	1
Pennsylvania	no	Combined -	State TI	3.07% of taxable compensation, net profits, net gains from sale of property, rent, royalties, patents/copyrights, income from estates and trusts, dividends, interest, winnings	-	-	-	-	-	12,801	12,800,890	1,000.00	30	679,731,100	53,155	1.88%	35
Rhode Island	no	Joint Current	Fed AGI	3.75%>\$0; 4.75%>\$61.3K; 5.99%>\$139.4K [applicable for S, HH, MFJ, MFS]	\$8,375*	\$16,750*	\$3,900*	\$7,800*	\$3,900*	1,058	1,329,152	1,255.95	16	55,337,500	52,419	2.40%	25
South Carolina	no	Joint 12/31/15	Fed TI	3%>\$2,930; 4%>\$5,870; 5%>\$8,800; 6%>\$11,740; 7%>\$14,670 [applicable for S, HH, MFJ, MFS]	\$6,350	\$12,700	\$4,050	\$8,100	\$4,050	5,084	4,432,104	871.75	32	211,299,000	42,081	2.10%	31
Tennessee	no	Joint -	Certain dividends, interest income	4% (applies to interest/dividend income)	-	-	\$1,250	\$2,500	-	6,772	246,508	36.40	43	301,559,900	44,950	0.08%	43

TABLE 22. -Continued

State	Federal tax deductibility	Filing system: Relation to Federal IRC	Calculation Starting Point Tax Base	Marginal rates and tax brackets by filing status for 2017 tax year [as of January 1, 2017] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2017 tax year [as of January 1, 2017]					Population as of 7/1/2018 [1,000s]	Individual income tax collections fiscal year 2018†			Personal income calendar year 2017		Individual income tax collections as a % of personal income		
					Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank	
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank					
Utah	no	Joint	Fed AGI	5%	\$6,350*	\$12,700*	\$3,038*	\$6,076*	\$3,038*	3,154	4,661,910	1,478.31	12	136,543,700	44,032	3.41%	8	
				*Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level.														
Vermont	no	Joint	Fed TI	3.55%>\$0; 6.8%>\$37,900; 7.8%>\$91,850; 8.8%>\$191,650; 8.95%>\$416,650 [applicable for S]	\$6,350	\$12,700	\$4,050	\$8,100	\$4,050	624	819,330	1,312.28	15	32,460,600	51,992	2.52%	20	
				HH: same rates apply to income bracket ranges \$50,800-\$416,650 MFJ/CUFJ: same rates apply to income bracket ranges \$63,300-\$416,650 MFS/CUFS: same rates apply to income bracket ranges \$31,650-\$208,325														
Virginia	no	Joint	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$930	\$1,860	\$930	8,501	14,105,766	1,659.25	10	468,177,300	55,317	3.01%	10	
West Virginia	no	Joint	Fed AGI	3%>\$0; 4%>\$9,999; 4.5%>\$24,999; 6%>\$39,999; 6.5%>\$59,999 [applicable for S, HH, MFJ]	-	-	\$2,000	\$4,000	\$2,000/\$500	1,804	1,950,571	1,081.07	25	70,218,400	38,645	2.78%	13	
				MFS: same rates apply to income bracket ranges \$4,999-\$29,999														
Wisconsin	no	Joint	Fed AGI	4%>\$0; 5.84%>\$11,229; 6.27%>\$22,469; 7.65%>\$247,349 [applicable for S, HH]	\$10,380	\$19,210	\$700	\$1,400	\$700	5,807	8,151,462	1,403.63	13	285,487,400	49,305	2.86%	11	
				[deduction begins declining scale phase out to \$0 for single filers at \$14,959; joint filers at \$21,589] MFJ: same rates apply to income bracket ranges \$14,979-\$329,809 MFS: same rates apply to income bracket ranges \$7,489-\$164,899 [community property state]														
Total 43 states									263,370	390,188,478	1,481.52 <sup>a</sup>	-	13,761,422,400	52,642 <sup>a</sup>	2.84% <sup>a</sup>	-		

Detail may not add to totals due to rounding. Rankings based on unrounded data.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not exhaustively address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as alternative minimum, recapture, household employment, and consumer use (self-reported) may apply.

The following seven states do not impose an individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.

Per capita tax collection amounts are computations based on July 1, 2018 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2017 population estimates of the Bureau of the Census.

<sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

†Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

††Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

te = tax credit

‡Filing system: Joint: incomes of both spouses are combined and taxed as a single value

Combined: the income of each spouse is taxed separately

Joint/Combined: option as selected by taxpayer

community property state = one-half of the community income is taxable to each spouse

Sources: U.S. Census Bureau, Population Division. Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2018 (NST-EST2019-01)*. December 2019 release.

U.S. Census Bureau. *2018 Annual Survey of State Government Tax Collections Detailed Table*, May 2, 2019 release, April 15, 2020 update.

Bureau of Economic Analysis. *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, March 24, 2020 release.

Commerce Clearing House; Tax Foundation; Federation of Tax Administrators; The Tax Institute; Tax Policy Center; Tax Forms

TABLE 22A. FEDERAL ITEMIZED/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2017  
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	26.71%	73.29%	Missouri	26.71%	73.29%
Arizona	29.79%	70.21%	Montana	29.68%	70.32%
Arkansas	22.81%	77.19%	Nebraska	28.19%	71.81%
California	35.72%	64.28%	New Hampshire	31.85%	68.15%
Colorado	33.61%	66.39%	New Jersey	42.24%	57.76%
Connecticut	41.77%	58.23%	New Mexico	22.76%	77.24%
Delaware	32.91%	67.09%	New York	35.36%	64.64%
Georgia	33.92%	66.08%	†North Carolina	29.19%	70.81%
Hawaii	30.58%	69.42%	North Dakota	19.82%	80.18%
Idaho	29.37%	70.63%	Ohio	26.34%	73.66%
Illinois	32.50%	67.50%	Oklahoma	23.80%	76.20%
Indiana	23.11%	76.89%	Oregon	37.53%	62.47%
Iowa	30.78%	69.22%	Pennsylvania	29.19%	70.81%
Kansas	26.24%	73.76%	Rhode Island	33.34%	66.66%
Kentucky	26.65%	73.35%	South Carolina	28.09%	71.91%
Louisiana	24.40%	75.60%	Tennessee	20.26%	79.74%
Maine	27.39%	72.61%	Utah	36.26%	63.74%
Maryland	46.68%	53.32%	Vermont	27.83%	72.17%
Massachusetts	37.79%	62.21%	Virginia	38.06%	61.94%
Michigan	27.37%	72.63%	West Virginia	17.42%	82.58%
Minnesota	35.47%	64.53%	Wisconsin	31.82%	68.18%
Mississippi	24.43%	75.57%	United States	30.90%	69.10%

Source: IRS, Statistics of Income Division, Individual Master File System, October 2019  
Tax Year 2017: Historical Table 2 (SOI Bulletin)

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2017 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

†North Carolina taxable income is determined by making certain statutory modifications to federal adjusted gross income, such as adjustments for, including, but not limited to, the following: the North Carolina defined standard deduction or itemized deduction amounts, interest income received on notes and bonds from obligations of other states, interest income received from direct obligations of the United States or North Carolina, domestic production activities, State or local income tax refunds included in federal adjusted gross income, the taxable portion of social security and railroad retirement benefits, certain governmental retirement benefits, and adjustments when the State decouples from federal accelerated depreciation and section 179 expensing provisions.

The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions. Claiming itemized deductions on the federal 1040 return is a prerequisite for claiming itemized deductions on the NC D-400 return (prior to tax year 2018).

†For North Carolina state individual income tax D-400 returns filed for tax year 2017, 14% of total returns utilized itemized deductions and 86% claimed the standard deduction based on personal income tax information extracted from tax year 2017 D-400 forms processed within the DOR dynamic integrated tax system during 2018; the extract is a composite database reflecting information in variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

The Tax Simplification and Reduction Act of 2013 [SL 2013-316] increases the North Carolina standard deduction amount for all filing statuses, eliminates the personal exemption allowance provision, and limits allowable itemized deductions to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes paid or accrued on real estate, and repayment of claim of right income and are no longer identical to the itemized deductions allowable for federal tax purposes. The combined itemized deductions for mortgage interest and property taxes on real estate cannot exceed \$20,000. These provisions are effective beginning with tax year 2014. The 2015 Appropriations Act [SL 2015-241] provides for a new itemized deduction allowing a taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.

Comparison of Federal and North Carolina standard deduction allowances effective for tax year 2017:

	Federal	North Carolina
S/MFS:	\$6,350	\$8,750
MFJ/SS:	\$12,700	\$17,500
HoH:	\$9,350	\$14,000

TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS

[§ 105 ARTICLE 4, PART 2.]

[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the individual income tax structure effective with tax year 2014.]

Fiscal year	Total gross individual income tax collections [S]	Refunds [S]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers										Collections to General Fund [S]	Year-over-year % change			
			Net collections before reimbursements/transfers [S]	Child Support Debts Collecting Cost [§105-129A-13] [S]	NC Housing Finance Agency [§105-129.42] [S]	NC Political Parties Financing Fund [§105-159.1] [S]	NC Public Campaign Fund [§105-159.2] [S]	Special Education Related Services [§105-151.33(h)] [S]	TIMS & PDP Components: Collection costs: [§115C-457.2] [S]	Collection fees on overdue tax debts [§105-243.1] [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Individual income tax:					
												Gross collections		Refunds	Net collections before transfers	Amount to General Fund	
2004-05....	9,953,546,252	1,515,212,939	8,438,333,313	137,226	16,599,074	497,240	1,030,912	-	-	10,780,243	-	8,409,288,618	10.78%	3.40%	12.22%	11.98%	
2005-06....	11,061,259,057	1,580,905,583	9,480,353,474	142,322	32,475,651	589,253	1,135,207	-	-	13,075,045	32,768,025	9,400,167,970	11.13%	4.34%	12.35%	11.78%	
2006-07....	12,244,865,726	1,641,132,291	10,603,733,434	138,030	31,410,399	516,306	1,565,474	-	196,519	14,782,775	47,157,401	10,507,966,531	10.70%	3.81%	11.85%	11.78%	
2007-08....	12,865,534,486	1,855,384,169	11,010,150,317	149,035	27,837,817	2,035,382	1,325,199	-	245,342	16,223,018	60,035,333	10,902,299,190	5.07%	13.06%	3.83%	3.75%	
2008-09....	11,687,026,714	2,111,640,441	9,575,386,273	147,085	31,104,801	1,524,117	1,259,255	-	235,245	15,033,735	55,909,151	9,470,172,885	-9.16%	13.81%	-13.03%	-13.14%	
2009-10....	11,259,839,831	2,108,917,484	9,150,922,346	135,115	28,508,611	1,391,725	1,124,882	-	491,979	17,233,725	54,430,901	9,047,605,408	-3.66%	-0.13%	-4.43%	-4.46%	
2010-11....	11,902,031,563	2,005,937,056	9,896,094,507	137,170	38,968,004	1,243,139	1,068,584	-	35,502,826	26,602,815	57,703,933	9,734,868,036	5.70%	-4.88%	8.14%	7.60%	
2011-12....	12,382,572,263	1,973,453,774	10,409,118,489	143,015	30,725,986	1,165,149	999,972	-	15,567,161	25,322,043	63,058,781	10,272,136,381	4.04%	-1.62%	5.18%	5.52%	
2012-13....	13,170,072,709	2,071,058,674	11,099,014,036	142,525	31,975,556	1,145,467	915,022	2,994,000	16,091,674	27,853,934	64,755,037	10,953,140,820	6.36%	4.95%	6.63%	6.63%	
2013-14....	12,417,964,513	1,999,852,222	10,418,112,291	143,820	37,100,867	491,336	67,005	3,018,000	8,995,164	27,592,165	68,345,106	10,272,358,828	-5.71%	-3.44%	-6.13%	-6.22%	
2014-15....	12,302,270,205	1,077,995,161	11,224,275,044	102,840	47,645,312	-	-	424,000	290,919	26,624,597	70,664,944	11,078,522,431	-0.93%	-46.10%	7.74%	7.85%	
2015-16....	13,138,056,769	1,062,469,619	12,075,587,149	100,145	51,841,838	-	-	28,000	360,482	32,630,411	85,468,531	11,905,157,743	6.79%	-1.44%	7.58%	7.46%	
2016-17....	13,344,741,218	1,226,838,717	12,117,902,501	101,095	29,751,890	-	-	22,000	381,945	31,570,861	86,423,758	11,969,650,952	1.57%	15.47%	0.35%	0.54%	
2017-18....	13,831,315,228	1,182,416,054	12,648,899,174	91,600	-	-	-	-	404,693	39,291,007	91,570,957	12,517,540,917	3.65%	-3.62%	4.38%	4.58%	
2018-19....	14,519,423,746	1,224,215,418	13,295,208,328	93,140	-	-	-	-	445,648	36,318,570	92,397,775	13,165,953,194	4.98%	3.54%	5.11%	5.18%	

[Refer to charts at the end of this table for tax rate, standard deduction allowance, personal exemption allowance, child tax credit, and child deduction provisions as applicable for tax years 1989-2020.]

†Includes the following costs associated with TIMS & PDP Components implementation [SL 2009-451, Section 6.20(a)]: FY2010-11-\$35,253,627.47; FY2011-12-\$15,307,555.80; FY2012-13-\$15,831,613.96; FY13-14-\$8,720,685.84.

Effective with tax year 2012, the starting point in determining North Carolina taxable income is federal adjusted gross income (FAGI) subject to certain statutory modifications; effective for tax years 1989 through 2011, the starting point was taxable income for federal income tax purposes (FTI), subject to certain additions, deductions, and transitional adjustments.

The Tax Simplification and Reduction Act (TSRA) of 2013 [SL 2013-316] substitutes a flat rate structure [5.8% for tax year 2014; 5.75% for tax years thereafter] in replacement of the multitiered bracket system (utilized marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level). Estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014 are affected resultant of the rate reduction coupled with additional changes to the tax structure. The 2015 Appropriations Act [SL 2015-241] further reduces the statutory rate from 5.75% to 5.499% effective with taxable year 2017, and increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus 0.1%.

The 2017 Appropriations Act [SL 2017-57] further reduces the statutory rate from 5.499% to 5.25% effective for taxable years beginning on or after January 1, 2019.

The TSRA of 2013 increases the North Carolina standard deduction allowance for all filing statuses, limits allowable itemized deductions, and eliminates the personal exemption allowance provision: SL 2013-316 increases the standard deduction allowances effective for tax years beginning on or after January 1, 2014; SL 2015-241 further increases the standard deduction allowances effective for tax years beginning on or after January 1, 2016; SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for tax years beginning on or after January 1, 2016; and further increases standard deduction allowances effective for tax years beginning on or after January 1, 2017. SL 2017-57 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2019. SL 2019-246 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2020. (Refer to tax rate and standard deduction allowance chart at end of table.)

North Carolina's itemized deductions are limited to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes paid or accrued on real estate, and repayment of claim of right income and are no longer identical to the itemized deductions allowable for federal purposes. [The allowable combined itemized deduction for mortgage interest and property taxes on real estate cannot exceed \$20,000.] The 2015 Appropriations Act provides for a new itemized deduction allowing a taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.

The TSRA of 2013 legislation eliminates the \$2,500 (\$2,000) personal exemption deductible amounts previously allowed for each eligible exemption claimable for federal tax purposes.

Provisions of the tax restructure eliminate the deduction from FAGI allowances for the following provisions (discontinued effective with taxable year 2014): severance wages, net business income not considered passive under IRC, contributions to the NC College Savings Program (NC-529 Plan), \$2,000 private retirement deduction, and \$4,000 government retirement deduction.

Allowable deduction adjustments to FAGI include: interest on government obligations; certain gain on obligations issued before July 1, 1995; taxable portion of Social Security benefits; refunds of state, local, and foreign income taxes; certain government retirement plan payments received by vested NC State government, NC local government, or federal government retirees; certain income by members of Indian tribes; deduction for eugenics compensation payments (limited); federal cancellation of indebtedness deferral related; federal credit in lieu of deduction related; hurricane relief payments; and effective for taxable years beginning on or after January 1, 2018, the amount deposited during the taxable year in a personal education savings account established under North Carolina's Personal Education Savings Account Program.

Provisions of the tax restructure either eliminate or allow to sunset most of the tax credits applicable to the individual income tax.

The remaining income tax credits available to individuals are the credit for taxes paid to other state or countries, the credit for qualifying children, and the historic rehabilitation tax credits.

North Carolina residents are allowed to claim a tax credit for income tax paid to another state or country.

Provisions of the tax restructure increase the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers (refer to child tax credit chart at end of table).

Earned income tax credit (EITC) § 105-151.31 (not available for tax year 2014 thereafter):

Effective for tax years 2008 through 2013, a taxpayer who claims an EITC under section 32 of the IRC is eligible to claim a State EITC equal to a percentage of the amount qualified for on the federal return: 3.5% applies for tax year 2008, 5.0% applies for tax years 2009-2012, 4.5% applies for tax year 2013. If the credit exceeds the tax liability reduced by the sum of all credits allowable, the excess is refundable to the taxpayer. A part-year or nonresident taxpayer is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. The EITC is not allowable to an estate or trust.

TABLE 23.- Continued

In addition to the EITC, tax credits for the following provisions are no longer claimable on the North Carolina individual income tax return effective for tax years beginning on or after January 1, 2014: child care and certain employment-related expenses; charitable contributions by nonitemizers; disabled taxpayer, dependent, or spouse; education expenses for children with disabilities; adoption expenses; certain real property donations; premiums paid on long-term care insurance; property taxes paid on farm machinery; construction of dwelling units for the handicapped; gleaned crops; real conservation tillage equipment; construction of a poultry composting facility; and recycling oyster shells.

The tax credit for qualified business investments is repealed for investments made on or after January 1, 2014.

The historic rehabilitation tax credits under Article 3D expire for qualified expenditures and rehabilitation expenses incurred on or after January 1, 2015.

SL 2018-5 modifies the sunset date for the Article 3D rehabilitation tax credits to add an expiration date of January 1, 2023 for property not placed in service by that date.

SL 2015-241 enacts provisions for a new historic rehabilitation tax credit under Article 3L of Chapter 105 to replace the tax credits generally allowable under Article 3D of Chapter 105 which expired for qualified rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2015. Article 3L tax credit provisions are similar to those for Article 3D except that Article 3L tax credits are capped and lower credit percentages apply. Article 3L tax credits became effective January 1, 2016, and apply to qualified rehabilitation expenditures and rehabilitation expenses incurred on or after that date.

SL 2015-241 sets the Article 3L tax credits to expire for qualified rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2020.

SL 2018-5 modifies the sunset date for the Article 3L rehabilitation tax credit to add an expiration date of January 1, 2028 for property not placed in service by that date.

SL 2019-237 extends the sunset of the tax credit from January 1, 2020 to January 1, 2024 (qualified rehabilitation expenditures and rehabilitation expenses must be incurred prior to January 1, 2024 to qualify for the tax credit under Article 3L). The tax credit, as amended, expires for property not placed in service by January 1, 2032.

The mill rehabilitation tax credit under Article 3H expires for projects for which an application for an eligibility certification is submitted on or after January 1, 2015.

SL 2015-241 enacts an expiration date of January 1, 2023, applicable to eligibility certificates obtained under Article 3H from the State Historic Preservation Office.

SL 2019-237 reenacts the mill rehabilitation tax credit under Article 3H for an eligible railroad station that is allowed a credit under section 47 of the Code. Taxpayers with income-producing mill rehabilitation projects that meet the required conditions would be allowed a credit equal to forty percent (40%) of the rehabilitation expenses that qualify for the federal credit. The credit, as reenacted, cannot be claimed for a taxable year prior to January 1, 2021 and must be taken in two equal installments on the 2021 and 2022 tax returns.

N.C. Political Parties Financing Fund [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]

N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

TABLE 23.- Continued

Filing status		Individual income tax statutory and withholding tax rates						
		Tax Year						
		TY2020	TY2019	TY2018	TY2017	TY2016	TY2015	TY2014
Tax Rate and Standard Deduction Allowance Chart	All:							
	NCTI	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0
	Tax Rate	5.25%	5.25%	5.499%	5.499%	5.75%	5.75%	5.8%
	W/H Rate	5.35%	5.35%	5.599%	5.599%	5.85%	5.75%	5.8%
		Standard deduction allowances						
S	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500	
MFJ/SS	\$21,500	\$20,000	\$17,500	\$17,500	\$16,500	\$15,000	\$15,000	
MFS	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500	
HH	\$16,125	\$15,000	\$14,000	\$14,000	\$13,200	\$12,000	\$12,000	

Provisions of the tax restructure increase the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers and is allowed for each dependent child for whom a federal child tax credit is allowed under section 24 of the Code provided the taxpayer's FAGI does not exceed the established threshold amount for each filing status.

The following chart compares the allowable per qualifying child credit amounts applicable for tax years 2014 forward and 2013 according to filing status and FAGI threshold levels [§ 105-153.10]:

Filing status		Federal AGI levels													
		up to \$20K		>\$20K up to \$32K		>\$32K up to \$40K		>\$40K up to \$50K		>\$50K up to \$60K		>\$60K up to \$80K		>\$80K up to \$100K	
		TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013
Child Tax Credit Chart	S	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	
	MFJ/SS	\$125	\$100	\$125	\$100	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	
	MFS	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	
	HH	\$125	\$100	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	

The credit for children is claimable only for a child who is under 17 years of age on the last day of the year. A part-year resident or nonresident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. For tax years 1995-2002, the tax credit amount per qualifying child was \$60; for tax year 2003, the amount increased to \$75; for tax years 2004-2013, the amount was \$100.

SL 2017-57 converts the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018. [§ 105-153.5(a1)]

The following chart provides the allowable per qualifying child statutory deduction amount according to filing status and FAGI threshold levels effective for taxable years beginning on or after January 1, 2018:

Filing status		Federal AGI levels										
		up to \$20K	>\$20K-\$30K	>\$30K-\$40K	>\$40K-\$45K	>\$45K-\$50K	>\$50K-\$60K	>\$60K-\$75K	>\$75K-\$80K	>\$80K-\$90K	>\$90K-\$100K	>\$100K-\$120K
Child Deduction Chart	S	\$2,500	\$2,000	\$1,500	\$1,000	\$1,000	\$500	-	-	-	-	-
	MFJ/SS	\$2,500	\$2,500	\$2,500	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500	\$1,000	\$1,000	\$500
	MFS	\$2,500	\$2,000	\$1,500	\$1,000	\$1,000	\$500	-	-	-	-	-
	HH	\$2,500	\$2,500	\$2,000	\$2,000	\$1,500	\$1,500	\$1,000	\$500	\$500	-	-

The following chart provides historical tax rate, standard deduction allowance amounts, and personal exemption thresholds by filing status applicable for tax years 1989-2013. For tax years 1989-1994, the personal exemption allowance amount was \$2,000 regardless of FAGI amount; for tax year 1995, the amount increased to \$2,250 subject to FAGI amount; and for tax years 1996 through 2013, the applicable amount is \$2,500 (or \$2,000) subject to the FAGI amount: for tax years 2012 and 2013, the personal exemption is \$2,500 for a taxpayer whose FAGI does not exceed the amount shown for the corresponding filing status in the chart below; a taxpayer whose FAGI exceeds the threshold amount is allowed a reduced personal exemption allowance of \$2,000.

\*Tax years 2009, 2010: Additional temporary surtax (2% or 3% of tax liability) according to taxable income

†additional standard deduction for aged 65 or over or blind

Filing Status	Taxable income		Applicable tax rate by tax year					Personal Exemption Threshold by Filing Status	Standard Deduction Amounts		
	Over:	Up To:	2008-2013	2007	2001-2006	1991-2000	1989-1990		2004-2013	2003	1989-2002
Married filing jointly/ Qualifying widow(er): *Surtax:	\$0	\$21,250	6%	6%	6%	6%	6%	Married filing jointly/ Qualifying widow(er): Federal AGI \$100,000	\$6,000 †\$600	\$5,500 †\$600	\$5,000 †\$600
	\$21,250	\$100,000	7%	7%	7%	7%	7%				
	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$200,000	\$250,000	7.75%	8%	8.25%	7.75%	7%				
Head of household: *Surtax:	\$0	\$17,000	6%	6%	6%	6%	6%	Head of household: Federal AGI \$80,000	\$4,400 †\$750	\$4,400 †\$750	\$4,400 †\$750
	\$17,000	\$80,000	7%	7%	7%	7%	7%				
	\$80,000	\$160,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$160,000	\$200,000	7.75%	8%	8.25%	7.75%	7%				
Single: *Surtax:	\$0	\$12,750	6%	6%	6%	6%	6%	Single: Federal AGI \$60,000	\$3,000 †\$750	\$3,000 †\$750	\$3,000 †\$750
	\$12,750	\$60,000	7%	7%	7%	7%	7%				
	\$60,000	\$120,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$120,000	\$150,000	7.75%	8%	8.25%	7.75%	7%				
Married filing separately: *Surtax:	\$0	\$10,625	6%	6%	6%	6%	6%	Married filing separately: Federal AGI \$50,000	\$3,000 †\$600	\$2,750 †\$600	\$2,500 †\$600
	\$10,625	\$50,000	7%	7%	7%	7%	7%				
	\$50,000	\$100,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$100,000	\$125,000	7.75%	8%	8.25%	7.75%	7%				
3% of tax liability	\$150,000		7.75%	8%	8.25%	7.75%	7%				
	\$125,000		7.75%	8%	8.25%	7.75%	7%				

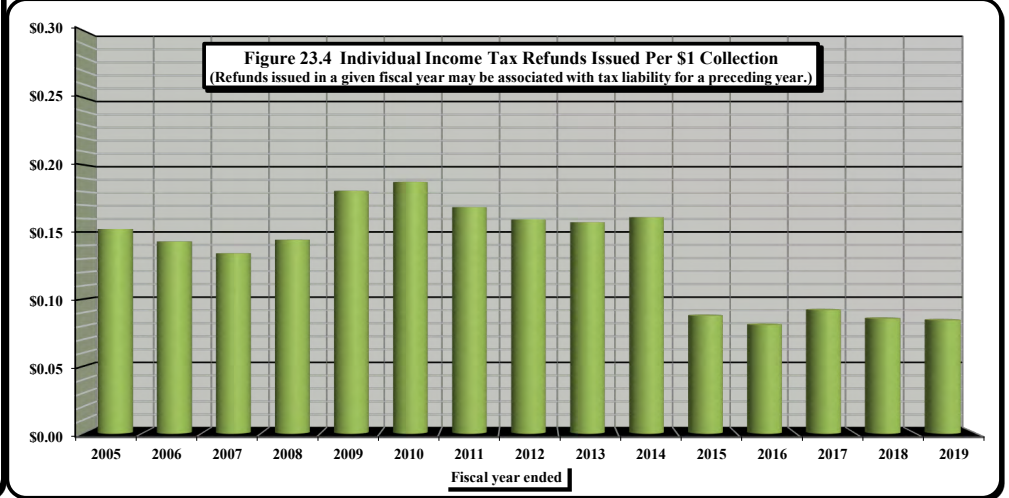
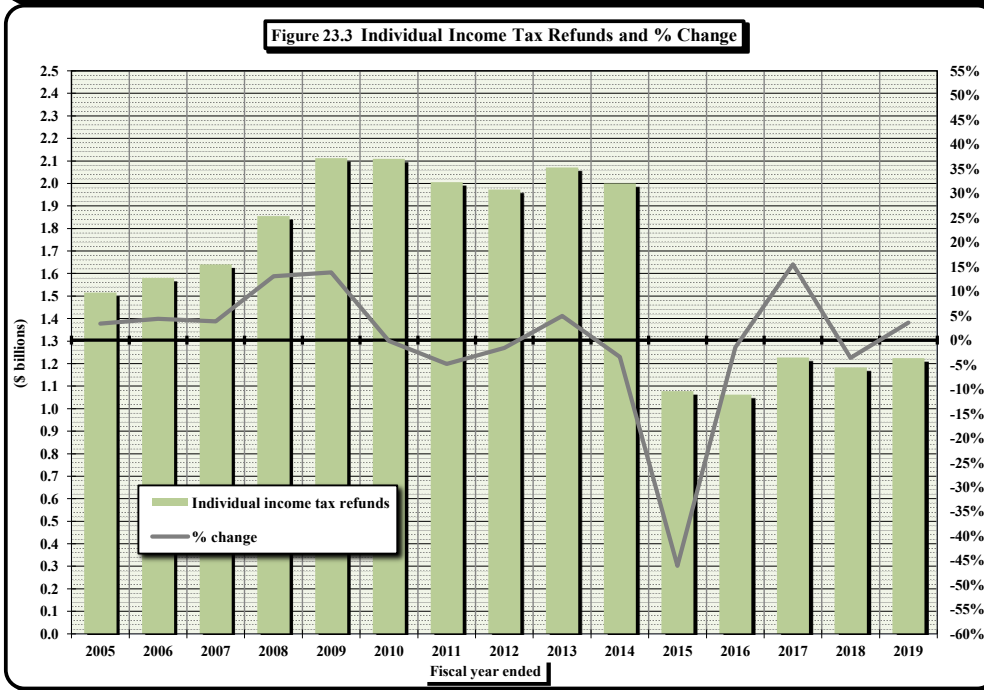
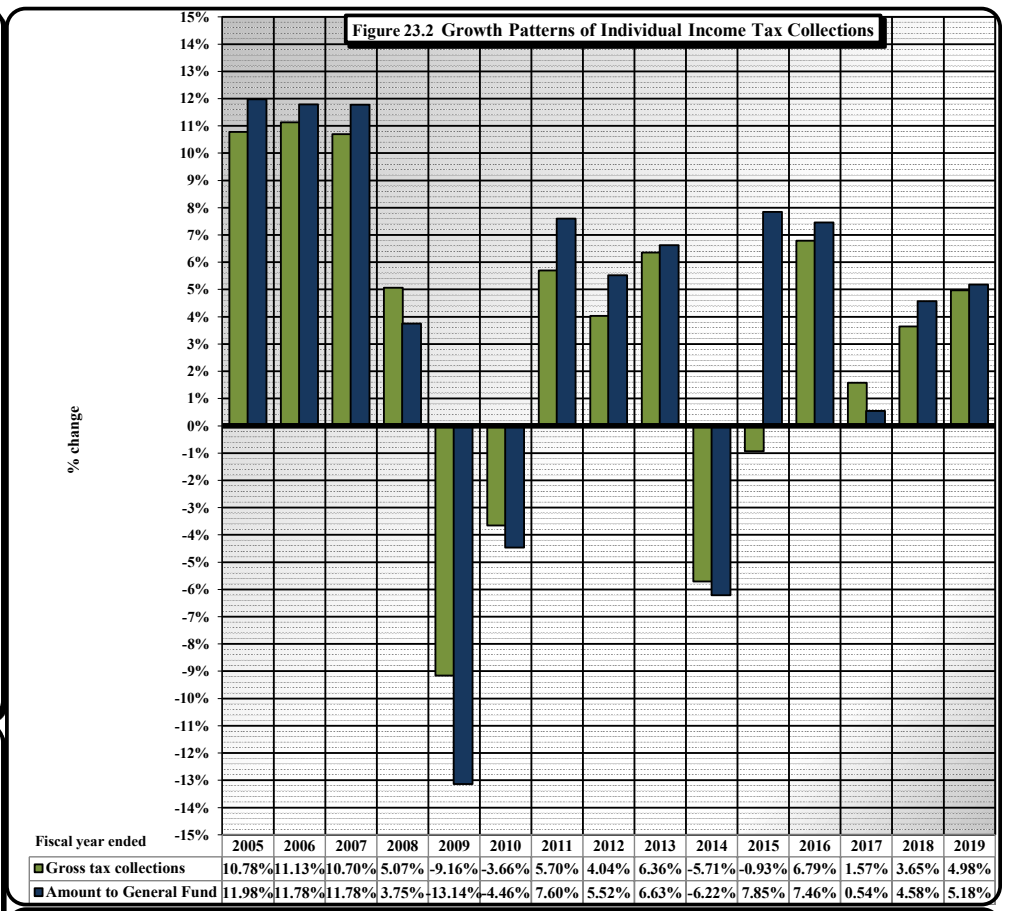
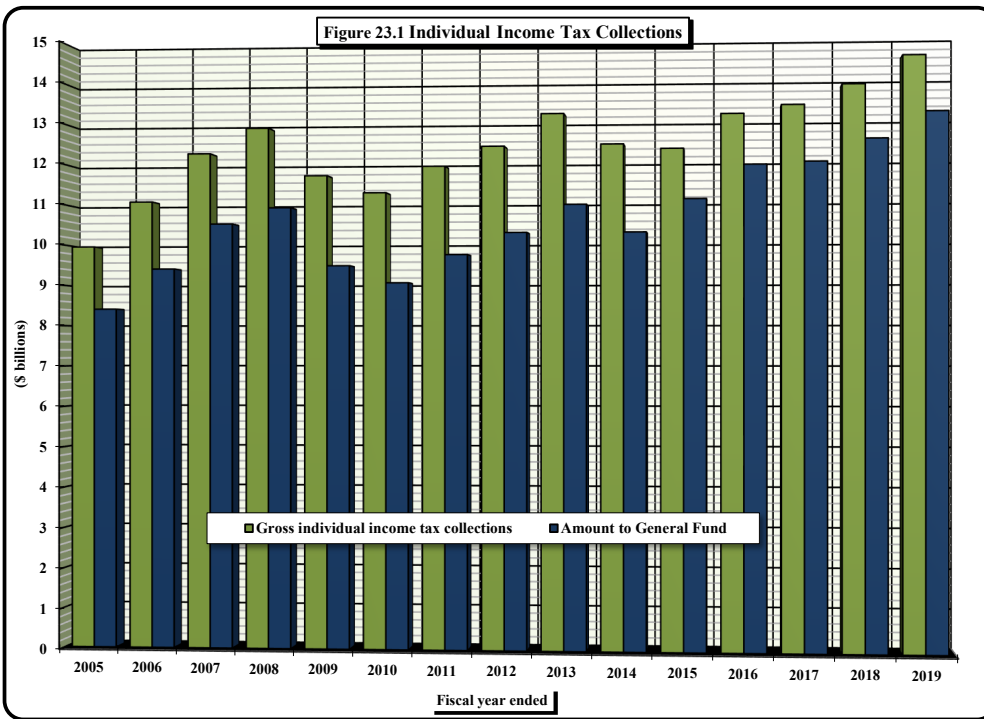




TABLE 24 . INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments												Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Total			Estimated payments [S]	% of total	Annual % change	Final payments [S]	% of total	Annual % change	Total payments [S]	Annual % change
	Quarterly payments [S]	% of total	Annual % change	Monthly payments [S]	% of total	Annual % change	Accelerated payments [S]	% of total	Annual % change	All payments [S]	% of total	Annual % change								
2004-05....	223,142,639	2.2%	4.18%	723,036,384	7.3%	8.44%	6,666,346,489	67.0%	5.68%	7,612,525,511	76.5%	5.89%	1,036,789,406	10.4%	18.48%	1,304,231,335	13.1%	41.60%	9,953,546,252	10.78%
2005-06....	210,370,359	1.9%	-5.72%	806,143,703	7.3%	11.49%	7,208,345,114	65.2%	8.13%	8,224,859,177	74.4%	8.04%	1,270,892,025	11.5%	22.58%	1,565,507,855	14.2%	20.03%	11,061,259,057	11.13%
2006-07....	214,168,684	1.7%	1.81%	869,063,049	7.1%	7.80%	7,778,483,800	63.5%	7.91%	8,861,715,533	72.4%	7.74%	1,412,771,164	11.5%	11.16%	1,970,379,029	16.1%	25.86%	12,244,865,726	10.70%
2007-08....	195,396,534	1.5%	-8.77%	905,978,434	7.0%	4.25%	8,199,026,462	63.7%	5.41%	9,300,401,430	72.3%	4.95%	1,511,189,973	11.7%	6.97%	2,053,943,083	16.0%	4.24%	12,865,534,486	5.07%
2008-09....	167,302,325	1.4%	-14.38%	824,378,046	7.1%	-9.01%	8,123,792,131	69.5%	-0.92%	9,115,472,501	78.0%	-1.99%	1,155,878,096	9.9%	-23.51%	1,415,676,117	12.1%	-31.08%	11,687,026,714	-9.16%
2009-10....	144,951,084	1.3%	-13.36%	789,600,949	7.0%	-4.22%	8,202,692,984	72.8%	0.97%	9,137,245,017	81.1%	0.24%	918,391,730	8.2%	-20.55%	1,204,203,084	10.7%	-14.94%	11,259,839,831	-3.66%
2010-11....	142,887,277	1.2%	-1.42%	807,908,606	6.8%	2.32%	8,512,575,363	71.5%	3.78%	9,463,371,247	79.5%	3.57%	979,522,030	8.2%	6.66%	1,459,138,287	12.3%	21.17%	11,902,031,563	5.70%
2011-12....	145,428,856	1.2%	1.78%	841,792,323	6.8%	4.19%	8,862,664,860	71.6%	4.11%	9,849,886,039	79.5%	4.08%	1,018,804,363	8.2%	4.01%	1,513,881,862	12.2%	3.75%	12,382,572,263	4.04%
2012-13....	150,954,005	1.1%	3.80%	887,120,841	6.7%	5.38%	9,278,892,526	70.6%	4.70%	10,316,967,372	78.3%	4.74%	1,109,258,207	8.4%	8.88%	1,743,847,130	13.2%	15.19%	13,170,072,709	6.36%
2013-14....	146,148,580	1.2%	-3.18%	809,837,577	6.5%	-8.71%	8,811,629,448	71.0%	-5.04%	9,767,615,605	78.7%	-5.32%	1,068,097,836	8.6%	-3.71%	1,582,251,072	12.7%	-9.27%	12,417,964,513	-5.71%
2014-15....	154,215,263	1.3%	5.52%	800,972,579	6.5%	-1.09%	8,272,084,745	67.2%	-6.12%	9,227,272,587	75.0%	-5.53%	1,176,558,808	9.6%	10.15%	1,898,438,810	15.4%	19.98%	12,302,270,205	-0.93%
2015-16....	168,087,096	1.3%	9.00%	842,258,838	6.4%	5.15%	8,791,949,767	66.9%	6.28%	9,802,295,702	74.6%	6.23%	1,266,115,793	9.6%	7.61%	2,069,645,274	15.8%	9.02%	13,138,056,769	6.79%
2016-17....	161,779,634	1.2%	-3.75%	873,637,097	6.5%	3.73%	9,072,459,662	68.0%	3.19%	10,107,876,393	75.7%	3.12%	1,310,169,818	9.8%	3.48%	1,926,695,007	14.4%	-6.91%	13,344,741,218	1.57%
2017-18....	164,557,715	1.2%	1.72%	900,018,884	6.5%	3.02%	9,252,073,892	66.9%	1.98%	10,316,650,490	74.6%	2.07%	1,498,635,852	10.8%	14.38%	2,016,028,886	14.6%	4.64%	13,831,315,228	3.65%
2018-19....	153,191,030	1.1%	-6.91%	929,282,042	6.4%	3.25%	9,650,229,059	66.5%	4.30%	10,732,702,131	73.9%	4.03%	1,285,654,752	8.9%	-14.21%	2,501,067,019	17.2%	24.06%	14,519,423,902	4.98%

[Refer to charts at the end of Table 23 for tax rate, standard deduction allowance, personal exemption allowance, child tax credit, and child deduction provisions as applicable for tax years 1989-2020.]

The Tax Simplification and Reduction Act of 2013 replaces the multitiered bracket system (utilizes marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter). The simplified tax structure increases the standard deduction, eliminates the personal exemption, limits itemized deductions, and either eliminates or allows to sunset most tax credits applicable to the individual income tax except for the child tax credit (enhanced for certain taxpayers). Individual income tax collections reflect the rate reduction coupled with additional changes to the tax structure beginning with estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014.

The 2015 Appropriations Act [SL 2015-241] increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus 0.1% to reduce the incidence of deficient withholding [withholding tax rate for taxable year 2016=5.85% (5.75%+0.1%)].

The legislation also increases the standard deduction allowances effective for taxable years beginning on or after January 1, 2016; however, SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for taxable years beginning on or after January 1, 2016. Withholding tax tables for tax year 2016 reflect the standard deduction allowances enacted by the 2015 Appropriations Act. The 2015 Appropriations Act provides for an itemized deduction allowing a taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.

The 2015 Appropriations Act [SL 2015-241] further decreases the personal income tax rate from 5.75% to 5.499% effective for taxable years beginning on or after January 1, 2017 [withholding tax rate for taxable years 2017 and 2018=5.599% (5.499%+0.1%)]. The 2016 Appropriations Act further increases standard exemption allowances effective with taxable year 2017.

The 2017 Appropriations Act [SL 2017-57] further reduces the personal income tax rate to 5.25% effective with taxable year 2019 [withholding tax rate for taxable year 2019 thereafter=5.35% (5.25%+0.1%)]; converts the child tax credit provision to a deduction provision (effective for taxable years beginning on or after January 1, 2018) [§ 105-153.5(a1)]; and further increases standard deduction allowances effective for taxable years beginning on or after January 1, 2019.

SL 2018-5 redefines the definition of wages for withholding purposes to have the same meaning as defined under IRC section 3401 (effective June 12, 2018). As redefined, wages includes reimbursements made by an employer to an employee for ordinary and necessary expenses incurred by the employee on behalf of the employer and in the furtherance of the business of the employer and are subject to North Carolina income tax withholding.

SL 2019-246 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2020.

The 1990 General Assembly rewrote § 105-163.1 to adopt the federal definition of wages subject to income tax withholding and to require employers who average withholding income tax of \$2,000 or more per month (accelerated filers) to file withholding tax reports and remit the tax in accordance with federal guidelines (effective January 1, 1991).

In an attempt to simplify the payment of withheld taxes, the Internal Revenue Service adopted new regulations effective January 1, 1993, requiring accelerated filers to pay the withheld taxes semi-weekly instead of every three banking days. (Employers were not required to adopt the new system until January 1, 1994.)

Effective January 1, 2002, § 105-163.6(b) was amended to require an employer who withholds an average of less than \$250 of State income taxes from wages each month to file a return and pay the taxes on a quarterly basis; § 105-163.6(c) was amended to require an employer who withholds an average of at least \$250 but less than \$2,000 from wages each month to file a return and pay the taxes on a monthly basis.

The amendments lowered the threshold for distinguishing quarterly filers from monthly filers from \$500 to \$250; approximately 70,000 taxpayers were converted from quarterly filers to monthly filers.

Alternative withholding tax provisions may apply depending on occupation and residency status. For example, employers who pay non-wage compensation of more than \$1,500 during the calendar year to a nonresident contractor for personal services performed in North Carolina must withhold NC income tax at the rate of 4% from the non-wage compensation.

**2004-05 Voluntary Compliance Program**

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

**2006-07** Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

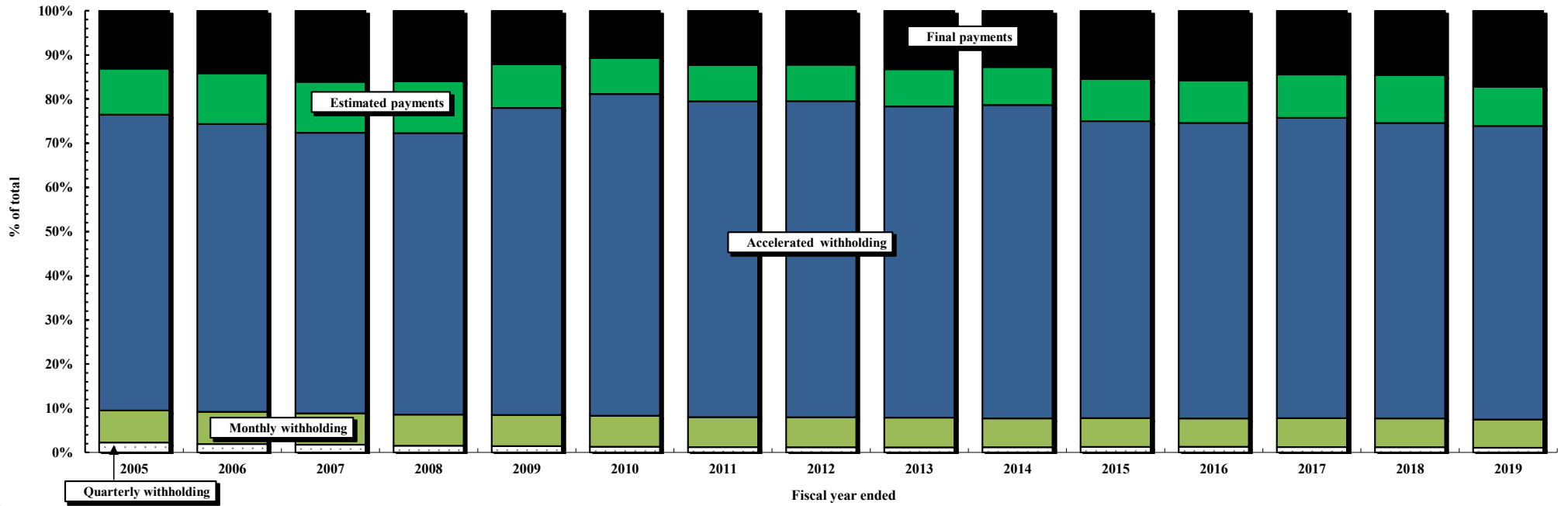
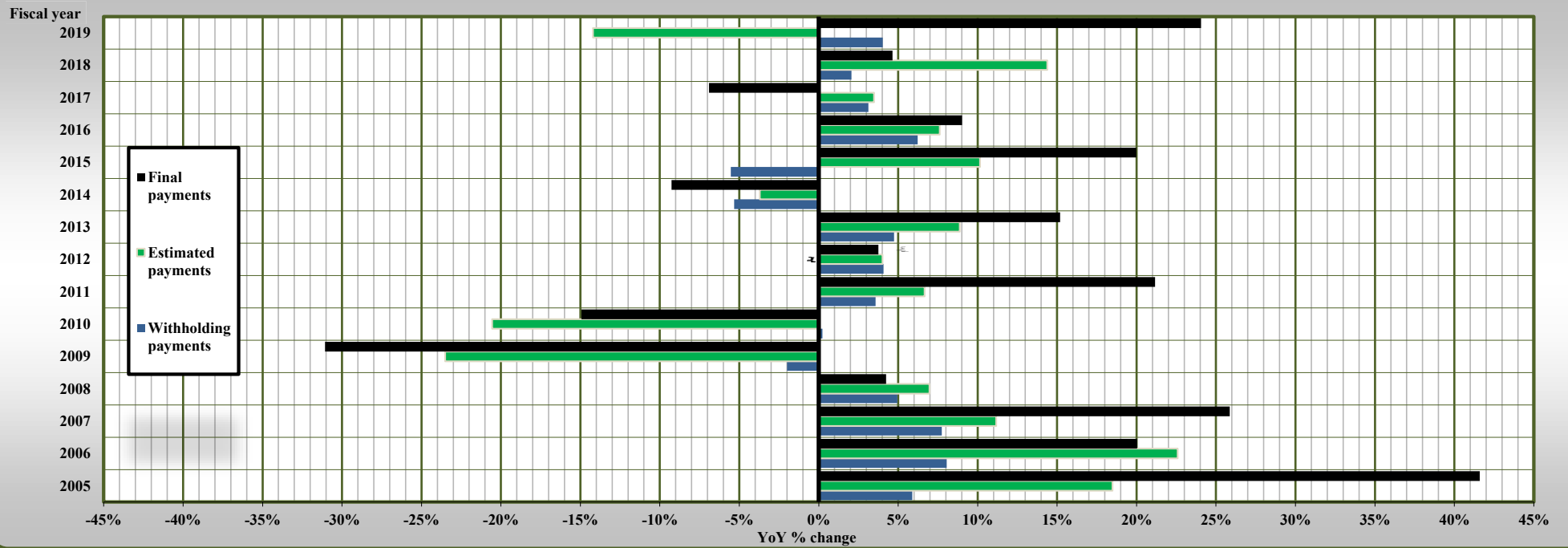


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends



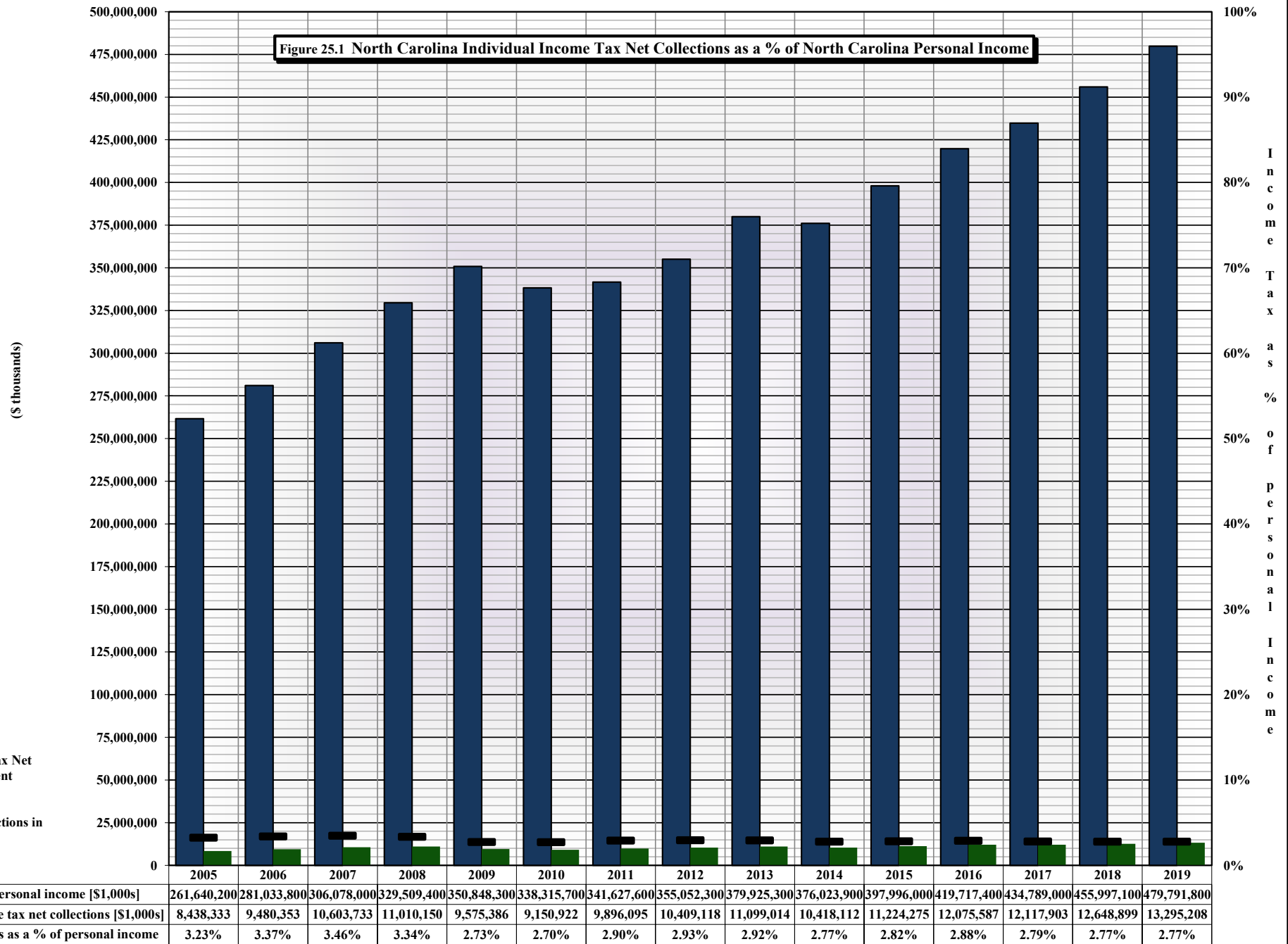


Table 25.  
North Carolina  
Individual Income Tax Net  
Collections as a Percent  
of North Carolina  
Personal Income  
[Income and tax collections in  
\$1,000s]

[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]  
Source of personal income data: U.S. Bureau of Economic Analysis, *SAI/NCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 24, 2020 release.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

Special Funds													
Income Tax											Privilege Tax		
For tax year	Wildlife Conservation Account [Article 4] [§ 105-269.5]		N.C. Education Endowment Fund [Article 4] [§ 105-269.7]		N.C. Breast and Cervical Cancer Control Program [Article 4, Part 2] [§ 105-269.8]		N.C. Political Parties Financing Fund [Article 4, Part 2] [§ 105-159.1]		N.C. Public Campaign Fund [Article 4, Part 2] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]	
	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]		Attorneys contributing [computed] [#]	Contribution amount [\$]
2004....	20,840	350,697	-	-	-	-	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321
2005....	19,031	278,495	-	-	-	-	516,454	516,454	380,484	1,141,452	July 1, 2006	-	-
2006....	21,980	383,377	-	-	-	-	515,533	1,546,599	423,485	1,270,455	July 1, 2007	-	-
2007....	22,490	386,017	-	-	-	-	498,455	1,495,365	419,206	1,257,618	July 1, 2008	-	-
2008....	22,595	485,117	-	-	-	-	514,388	1,543,166	399,671	1,199,014	July 1, 2009	-	-
2009....	22,500	273,252	-	-	-	-	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	-
2010....	21,444	317,059	-	-	-	-	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011....	21,141	333,922	-	-	-	-	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-
2012....	21,112	353,812	-	-	-	-	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-
2013....	20,657	340,167	-	-	-	-	-	-	-	-	July 1, 2014	-	-
2014....	7,795	134,946	2,665	58,722	-	-	-	-	-	-	July 1, 2015	-	-
2015....	7,476	136,271	3,358	65,649	-	-	-	-	-	-	July 1, 2016	-	-
2016....	10,026	225,310	4,848	97,476	-	-	-	-	-	-	July 1, 2017	-	-
2017...	21,877	373,958	14,588	275,279	17,795	301,979	-	-	-	-	July 1, 2018	-	-
2018...	24,300	402,921	15,969	269,467	20,026	323,802	-	-	-	-	July 1, 2019	-	-

Contribution and designated amounts are those reported on tax forms for the designated tax year.

**Wildlife Conservation Account [§ 105-269.5]**

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to the N.C. Nongame and Endangered Wildlife Fund to be used for management, protection, and preservation of wildlife. Information is compiled during the processing of tax forms for the designated tax year.

**N.C. Education Endowment Fund [§ 105-269.7]**

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to the N.C. Education Endowment Fund established pursuant to § 115C-472.16 to be used for teacher compensation that is related directly to improving student academic outcomes in the public schools of the State. Information is compiled during the processing of tax forms for the designated tax year.

**N.C. Breast and Cervical Cancer Control Program [§ 105-269.8]**

An individual entitled to a refund of income taxes under Part 2 of Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to be used for early detection of breast and cervical cancer at the Cancer Prevention and Control Branch of the Division of Public Health of the Department of Health and Human Services. This election expires for taxable years beginning on or after January 1, 2021. Information is compiled during the processing of tax forms for the designated tax year.

**N.C. Political Parties Financing Fund [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]**

Every taxpayer whose individual income tax liability was at least \$1 for a given tax year, could on the D-400 return, elect to designate \$1 to be contributed to the political party of choice. Election to make this contribution did not affect the taxpayer's income tax liability or refund.

[Effective for taxable years beginning on or after **January 1, 2006**, the designated amount increased. Every taxpayer whose individual income tax liability is at least \$3 for a given year, may on the D-400 return, elect to designate \$3 to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least \$6, each spouse may designate \$3 to the fund.]

**N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]**

Effective for taxable years beginning on or after **January 1, 2003**, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the N.C. Public Campaign Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund. The N.C. Public Campaign Fund was established to provide an alternative source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits; the Fund also helped to finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in the State.

**N.C. Public Campaign Financing Fund contribution [§ 105-41(a)(1)] [Repealed effective for applications for new licenses/license renewals issued on or after January 1, 2006.]**

Attorneys were provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax was paid. The contribution was not considered part of the tax owed. [Effective on or after **July 1, 2003** (applications for new licenses); effective on or after **July 1, 2004** (issuance of license renewals)] Privilege license taxes are imposed annually and are due July 1 of each year; the tax applicable to attorneys is imposed for the privilege of engaging in the practice of law during the fiscal year that begins on the July 1 due date of the tax.

TABLE 27. GENERAL SALES TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and PERSONAL INCOME and PERSONAL CONSUMPTION EXPENDITURES

FOR THOSE STATES LEVYING A GENERAL SALES TAX

State	State sales tax rate <sup>††</sup> as of 1/1/2018 [%]	Rank based on State rate show <sup>††</sup>	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs Prescription, non-prescription Taxable (T) Exempt (E)	State Vendor Discounts <sup>†††</sup>		Population as of 7/1/2018 [1,000s]	General sales tax collections fiscal year 2018*			Per capita collections per 1¢ of tax <sup>†</sup> [\$]	Personal income 2017		Personal consumption expenditures 2017		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2018	
					Collection discounts of state tax liability allowed seller for qualifying transactions	Amount [\$1,000s]		Amount [\$]	Rank	Amount [\$1,000s]		Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	personal income [%]	Rank	Amount [\$1,000s]	Per capita [\$]	
																			Basic provisions
Alabama.....	4	40	T	E,T	5%-2% <sup>†††</sup>	\$400/mo-M	4,888	2,786,833	570.17	42	142.54	197,283,200	40,473	158,573,900	32,527	1.41%	37	3,912,800	800.54
Arizona.....	5.6	26	E	E,T	1%	\$10K/yr-M	7,158	7,687,992	1,074.04	17	191.79	299,613,000	42,534	242,979,900	34,471	2.57%	9	4,545,242	634.99
Arkansas.....	6.5	7	1.5% [2]	E,T	2%	\$1K/mo-M	3,010	3,498,073	1,162.25	13	178.81	124,683,800	41,543	98,837,800	32,913	2.81%	6	2,866,175	952.30
California <sup>††</sup> ....	6	14	E	E,T	None		39,462	39,682,734	1,005.60	22	167.60	2,370,112,400	60,219	1,753,357,800	44,502	1.67%	32	95,152,230	2,411.26
Colorado.....	2.9	45	E	E,T	3.33% <sup>†††</sup>		5,691	3,211,909	564.36	44	194.61	310,754,500	55,374	237,075,800	42,215	1.03%	44	7,510,366	1,319.63
Connecticut....	6.35	10	E	E,E	None		3,572	4,400,808	1,232.19	7	194.05	258,079,300	72,224	181,887,000	50,893	1.71%	31	9,733,258	2,725.24
Florida.....	6	14	E	E,E	2.5% <sup>†††</sup>	\$30/report-M	21,244	29,562,900	1,391.57	4	231.93	1,004,144,300	47,899	829,401,100	39,539	2.94%	5	-	-
Georgia.....	4	40	E [2]	E,T	3%-0.5% <sup>†††</sup>		10,511	9,938,448	564.97	43	141.24	463,755,700	44,548	364,092,300	34,965	1.28%	41	11,643,781	1,107.76
Hawaii.....	4	40	T [3]	E,T	None		1,421	3,529,065	2,484.22	1	621.05	75,689,500	53,138	65,911,000	46,279	4.66%	1	2,430,032	1,710.58
Idaho.....	6	14	T [3]	E,T	None <sup>†††</sup>		1,751	1,790,830	1,023.02	21	170.50	72,355,100	42,123	60,715,800	35,322	2.48%	13	1,835,864	1,048.74
Illinois.....	6.25	11	1%	T,T[S]	1.75%	\$5/yr-m	12,723	11,336,866	891.05	30	142.57	689,723,800	53,974	549,539,700	42,979	1.64%	34	15,296,693	1,202.28
Indiana.....	7	1	E	E,T	0.73%-0.26% <sup>†††</sup>		6,695	7,795,091	1,164.23	12	166.32	301,203,000	45,239	242,121,500	36,354	2.59%	8	5,816,072	868.65
Iowa.....	6	14	E	E,T	None		3,149	3,279,789	1,041.66	18	173.61	149,191,200	47,490	118,533,200	37,706	2.20%	18	3,897,236	1,237.76
Kansas.....	6.5	7	T [3]	E,T	None		2,911	3,304,091	1,134.90	15	174.60	142,241,600	48,902	106,176,000	36,478	2.32%	15	3,413,677	1,172.54
Kentucky.....	6	14	E	E,T	1.75%-1.5% <sup>†††</sup>	\$50/month-M	4,461	3,600,598	807.10	33	134.52	182,604,600	41,014	150,667,900	33,828	1.97%	23	4,499,086	1,008.50
Louisiana**....	5	30	E [2]	E,T	.935%	\$1,500/mo-M	4,660	4,252,693	912.66	29	182.53	205,227,400	43,941	162,058,900	34,696	2.07%	21	3,246,226	696.66
Maine.....	5.5	27	E	E,T	None <sup>†††</sup>		1,339	1,529,113	1,141.93	14	207.62	62,173,500	46,585	57,989,500	43,436	2.46%	14	1,605,096	1,198.68
Maryland.....	6	14	E,E	E,E	1.2%-0.9% <sup>†††</sup>	\$500/return-M	6,036	4,716,179	781.37	34	130.23	364,575,800	60,522	272,368,700	45,207	1.29%	40	9,507,776	1,575.23
Massachusetts..	6.25	11	E	E,T	None		6,883	6,490,305	943.00	28	150.88	468,299,700	68,267	365,714,100	53,286	1.39%	38	16,280,331	2,365.42
Michigan.....	6	14	E	E,T	0.75%-0.5% <sup>†††</sup>	\$20K(\$15K)/mo-M \$6/mo-m	9,984	9,595,949	961.13	26	160.19	461,485,500	46,273	390,263,200	39,118	2.08%	20	10,166,720	1,018.29
Minnesota.....	6.875	5	E	E,E	None		5,606	5,830,256	1,039.96	20	151.27	305,795,000	54,938	253,012,100	45,439	1.91%	26	11,882,330	2,119.48
Mississippi.....	7	1	T	E,T	2%	\$50/mo-M	2,981	3,557,752	1,193.47	9	170.50	108,749,200	36,389	89,517,700	29,942	3.27%	4	1,852,937	621.58
Missouri.....	4.225	39	1.225%	E,T	2%		6,122	3,686,274	602.17	41	142.53	279,433,400	45,759	235,905,400	38,618	1.32%	39	6,510,224	1,063.48
Nebraska.....	5.5	27	E	E,T	2.5%	\$75/mo-M	1,926	1,900,037	986.72	25	179.40	97,151,000	50,707	77,067,800	40,190	1.96%	24	2,360,596	1,225.89
Nevada <sup>††</sup> .....	4.6	35	E	E,T	0.25%		3,027	5,095,689	1,683.22	3	365.92	139,448,500	46,954	118,886,100	39,997	3.65%	2	-	-
New Jersey.....	6.625	6	E	E,E	None		8,886	10,459,419	1,177.06	11	177.67	577,080,600	64,946	449,237,100	50,541	1.81%	29	15,037,845	1,692.30
New Mexico.....	5.125	29	E	E,T	None		2,093	2,073,118	990.62	24	193.29	82,733,000	39,551	72,613,400	34,687	2.51%	11	1,071,125	511.83
New York.....	4	40	E	E,E	5%	\$200/qtr-M	19,530	14,820,163	758.83	36	189.71	1,286,022,800	65,648	976,732,200	49,857	1.15%	43	52,738,515	2,700.34
North Carolina	4.75	33	E [2,4]	E,T	None		10,382	8,009,850	771.54	35	162.43	453,769,000	44,192	351,042,800	34,179	1.77%	30	12,609,608	1,214.61
North Dakota..	5	30	E	E,T	1.5%	\$110/mo-M	758	912,532	1,203.74	8	240.75	39,774,600	52,686	35,352,600	46,814	2.29%	16	367,635	484.96
Ohio.....	5.75	25	E	E,T	0.75%		11,676	12,148,485	1,040.44	19	180.95	544,140,700	46,669	458,883,300	39,341	2.23%	17	8,698,901	745.00
Oklahoma.....	4.5	36	T [3]	E,T	†††	†††	3,940	2,855,176	724.62	38	161.03	171,597,400	43,649	129,641,800	32,966	1.66%	33	3,260,447	827.48
Pennsylvania...	6	14	E	E,E	1% <sup>†††</sup>	\$25/mo-M	12,801	10,920,832	853.13	32	142.19	679,731,100	53,155	546,920,800	42,760	1.61%	35	12,800,890	1,000.00
Rhode Island...	7	1	E	E,T[6]	None		1,058	1,048,957	991.18	23	141.60	55,337,500	52,419	45,710,000	43,266	1.90%	27	1,329,152	1,255.95
South Carolina	6	14	E	E,T	3%-2% <sup>†††</sup>	\$3K/\$3.1K/\$10K/yr-M	5,084	3,303,220	649.71	39	108.28	211,299,000	42,081	168,898,900	33,637	1.56%	36	4,432,104	871.75
South Dakota...	4.5	36	T [3]	E,T	1.5% <sup>†††</sup>	\$70/mo-M	879	1,103,624	1,255.98	6	279.11	43,274,600	49,577	37,106,600	42,491	2.55%	10	-	-
Tennessee.....	7	1	5% [2]	E,T	Limited <sup>†††</sup>		6,772	7,469,547	1,103.06	16	157.58	301,559,900	44,950	234,042,400	34,886	2.48%	12	246,508	36.40
Texas.....	6.25	11	E	E,E	0.5% <sup>†††</sup>		28,629	36,129,876	1,262.02	5	201.92	1,357,465,600	47,975	1,059,157,700	37,396	2.66%	7	-	-
Utah <sup>††</sup> .....	4.7	34	1.75% [2]	E,T	1.31% <sup>†††</sup>		3,154	2,784,489	882.97	31	187.87	136,543,700	44,032	111,095,600	35,801	2.04%	22	4,661,910	1,478.31
Vermont.....	6	14	E	E,E	None <sup>†††</sup>		624	397,691	636.96	40	106.16	32,460,600	51,992	29,903,600	47,882	1.23%	42	819,330	1,312.28
Virginia <sup>††</sup> .....	4.3	38	1.5% [2]	E,E	1.6%-0.8% <sup>†††</sup>		8,501	4,076,636	479.53	45	111.52	468,177,300	55,317	367,872,100	43,457	0.87%	45	14,105,766	1,659.25
Washington.....	6.5	7	E	E,T	None		7,524	15,643,017	2,079.12	2	319.86	434,758,600	58,566	328,464,400	44,235	3.60%	3	-	-
West Virginia..	6	14	E	E,T	None		1,804	1,311,930	727.12	37	121.19	70,218,400	38,645	62,877,800	34,604	1.87%	28	1,950,571	1,081.07
Wisconsin.....	5	30	E	E,T	0.5% <sup>†††</sup>	\$10-\$1K/per period-M	5,807	5,484,375	944.38	27	188.88	285,487,400	49,305	235,219,600	40,611	1.92%	25	8,151,462	1,403.63
Wyoming.....	4	40	E	E,T	1.95%-1% <sup>†††</sup>	\$500/mo-M	578	689,207	1,193.22	10	298.31	32,638,600	56,377	23,690,800	40,921	2.11%	19	-	-
Total 45 states..	-	-	-	-	-	-	317,689	319,702,418	1,006.34 <sup>a</sup>	-	-	16,397,844,400	52,186 <sup>a</sup>	12,907,117,700	40,839 <sup>a</sup>	1.95% <sup>a</sup>	-	378,246,517	1,190.62 <sup>a</sup>

Detail may not add to totals due to rounding. Rankings based on unrounded data.

TABLE 27. -Continued

Personal income and personal consumption expenditures amounts are BEA estimates and are in current dollars (not adjusted for inflation).

\*Weighted average computations based on tax collections, personal income, personal consumption expenditures, and population for the 45 states levying a general state sales tax.

Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2017 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2018 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

\*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collections may include tax receipts from transactions subject to a preferential (or alternative) rate other than the general sales tax rate shown: North Carolina sales tax data include collections generated by the 7% combined general rate.

Data for some states include state-collected local sales tax: North Carolina sales tax data include \$19,730,691.63 retained by state to pay for the costs of collecting and distributing local sales taxes.

\*\*Rate reduced to 4.45% effective July 1, 2018.

†Computation based on the State sales tax rate in effect as of January 1, 2018.

††Additional statewide, local taxes apply: California (1.25%); Nevada (2.25%); Utah (1.25%); Virginia (1%). State sales tax rate in Utah increases to 4.85% effective April 1, 2019.

†††Vendor discount states allow merchants to generally retain portions of sales taxes collected as compensation for administrative costs associated with collecting the sales tax; this portion may be referred to as dealer collection allowance, vendor fee, discount, or allowance. In some states, the vendor discount varies by the amount of tax liability:

Alabama-5% of the first \$100 of tax liability and 2% of the excess amount with a maximum of \$400 per month

Colorado-local option sales tax discount varies from 0% to 3.33%

Florida-2.5% of the first \$1,200 of tax liability (mail order dealers may negotiate an allowance of up to 10%)

Georgia-3% of the first \$3,000 tax liability and 0.5% of the excess amount

Idaho-vendors allowed to retain any excess collections prescribed under the bracket system

Indiana-certain utilities not entitled to allowance; 0.73% of tax liability less than \$60K, 0.53% of tax liability between \$60K and \$600K, and 0.26% of tax liability exceeding \$600K

Kentucky-1.75% of the first \$1,000 tax liability and 1.5% of the excess amount with a maximum of \$50 per month

Maine-vendors allowed to retain any excess collections prescribed under the bracket system

Maryland-1.2% of the first \$6,000 tax liability and 0.9% of the excess amount with a maximum of \$500 per return

Michigan-vendor discount only applies to the first 4% of the tax; a discount of 0.75% (\$20K maximum) may apply if tax liability paid by the 12th of the month;

a discount of 0.5% (\$15K maximum) may apply if tax liability paid between the 12th and the 20th of the month; \$6/month minimum discount. No maximum discount applies for accelerated filers.

Oklahoma-1%; maximum of \$2,500 per month, per permit [repealed effective July 1, 2017]

Pennsylvania-lesser of 1% of the tax collected or \$25 per return for a monthly filer

South Carolina-3% if tax liability is less than \$100; 2% if tax liability is at least \$100; maximum annual discount is \$3K/\$3.1K for in-state filers and \$10K for out-of-state filers filing voluntarily

South Dakota-applies only to electronic filers

Tennessee-2% of first \$2.5K and 1.15% of the excess amount per report (only allowed to out-of-state taxpayers filing voluntarily)

Texas-additional discount of 1.25% of the amount of any prepaid tax

Utah-allowable for monthly filers only

Vermont-vendors allowed to retain any excess collections prescribed under the bracket system

Virginia-discount varies: 1.1% (1.6% food tax) of the first \$62.5K; 0.84% (1.2% food tax) of the amount from \$62.5K to \$208K; and 0.56% (0.8% food tax) of the remainder. No discount allowed on remainder of sales tax collections, no discount allowed if average monthly sales tax liability exceeds \$20K, and no discount allowed for electronically filed returns.

Wisconsin-discount is amount of tax for tax liability up to \$10; discount is \$10 for tax liability of \$10-\$2K; discount is 0.5% for tax liability of at least \$2K (maximum discount is \$1K for any reporting period)

Wyoming-1.95% of the first \$6,250 tax liability and 1% of the excess amount; maximum of \$500 per month, per vendor.

**Food and drug items:**

[1] Food purchased for consumption off-premises; food prepared by a grocery is taxable in all states as meals. Many states that exempt grocery food may tax soft drinks, candy, and confections.

[2] Food subject to local taxes.

[3] Rebate or income tax credit allowed to offset sales tax on food. Exemptions may apply for certain transactions.

[4] Food purchased for consumption off-premises in North Carolina is subject to only a 2% sales tax rate (administered as a local tax).

[5] Prescription and nonprescription drugs are subject to a 1% preferential rate.

[6] Over-the-counter drugs and marijuana for medical use are subject to tax.

Sources: U.S. Census Bureau, Population Division. Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2018 (NST-EST2019-01)*, December 2019 release.

U.S. Census Bureau. *2018 Annual Survey of State Government Tax Collections Detailed Table*. May 2, 2019 release, April 15, 2020 update.

U.S. Bureau of Economic Analysis. *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*. March 24, 2020 release.

U.S. Bureau of Economic Analysis. *SAEXP1 Total Personal Consumption Expenditures (PCE) by State*, October 3, 2019 release.

U.S. Bureau of Economic Analysis. *SAEXP2 Per Capita Personal Consumption Expenditures (PCE) by State*, October 3, 2019 release.

Sales Tax Institute; Tax Foundation; Federation of Tax Administrators; Commerce Clearing House; CCH® Sales Tax RADAR; Tax Forms

TABLE 28. STATE SALES AND USE TAX COLLECTIONS  
[§ 105 ARTICLE 5.]

Fiscal year	State sales and use tax gross collections [S]	Refunds [S]	Net collections before reimbursements/transfers [S]	Sales and Use Tax Reimbursements, Distributions, and Transfers									Net collections to General Fund [S]	Year-over-year % change			
				Local government distributions/state aid reimbursements† [S]	Refund of local sales & use tax paid by state agencies [S]	Reserves/transfers for administrative fees/costs††† [S]	Inter-governmental/interfund transfers†† [S]	Collection fees on overdue tax debts [S]	Transfer: State Public School Fund [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Gross collections		Refunds	Net collections before transfers	Amount to General Fund	
																	Year-over-year % change
2004-05	4,923,391,473	309,935,699	4,613,455,774	85,304,241	10,241,254	14,402,267	25,216,590	1,132,245	-	-	-	4,477,159,178	5.74%	7.36%	5.63%	6.04%	
2005-06	5,395,492,363	369,284,334	5,026,208,029	74,299,172	3,013,584	14,823,275	26,836,858	1,546,129	-	11,777,792	-	4,893,911,220	9.59%	19.15%	8.95%	9.31%	
2006-07	5,530,314,297	321,722,290	5,208,592,006	100,925,884	4,124,281	17,373,938	29,900,058	2,044,586	45,741,278	12,857,559	53,581	4,995,570,841	2.50%	-12.88%	3.63%	2.08%	
2007-08	5,596,250,552	321,463,358	5,274,787,194	172,474,452	3,303,137	17,397,117	31,412,624	1,555,489	46,860,032	20,029,341	81,853	4,981,673,149	1.19%	-0.08%	1.27%	-0.28%	
2008-09	5,349,888,689	383,328,220	4,966,560,469	175,662,743	1,906,144	16,790,014	32,320,547	1,219,993	47,427,474	13,230,510	55,669	4,677,947,376	-4.40%	19.24%	-5.84%	-6.10%	
2009-10	6,154,712,045	294,149,304	5,860,562,741	188,004,041	2,133,686	15,040,761	28,806,786	1,435,910	45,335,756	14,694,637	67,908	5,565,043,256	15.04%	-23.26%	18.00%	18.96%	
2010-11	6,671,764,563	481,416,090	6,190,348,473	199,721,561	2,432,477	15,519,895	30,127,529	2,907,504	51,754,988	16,145,723	69,726	5,871,669,069	8.40%	63.66%	5.63%	5.51%	
2011-12	5,970,913,291	390,941,571	5,579,971,719	220,783,735	3,555,009	17,887,554	8,716,664	2,759,015	56,347,642	12,286,115	50,580	5,257,585,406	-10.50%	-18.79%	-9.86%	-10.46%	
2012-13	5,975,428,202	377,440,288	5,597,987,914	211,913,489	2,825,727	15,576,157	8,328,208	2,602,659	50,606,990	11,939,751	47,951	5,294,146,987	0.08%	-3.45%	0.32%	0.70%	
2013-14	6,268,025,300	419,787,709	5,848,237,591	188,849,583	3,716,166	15,031,093	7,853,371	2,501,991	50,934,543	12,781,332	51,331	5,566,518,176	4.90%	11.22%	4.47%	5.14%	
2014-15	7,215,032,460	352,837,908	6,862,194,552	513,251,901	2,451,642	16,876,839	7,778,989	2,936,755	52,988,675	13,829,641	56,935	6,252,023,175	15.11%	-15.95%	17.34%	12.31%	
2015-16	7,598,241,231	405,107,123	7,193,134,108	526,427,902	2,188,868	17,672,691	7,928,449	3,101,048	61,163,099	15,105,192	63,709	6,559,483,149	5.31%	14.81%	4.82%	4.92%	
2016-17	8,111,072,527	449,271,266	7,661,801,260	541,990,341	1,875,630	19,836,110	10,279,371	3,027,653	64,360,412	16,395,582	72,459	7,003,963,702	6.75%	10.90%	6.52%	6.78%	
2017-18	8,433,959,783	418,815,947	8,015,143,836	538,934,802	1,734,032	20,921,238	25,347,631	3,559,548	68,698,497	18,419,385	81,403	7,337,447,300	3.98%	-6.78%	4.61%	4.76%	
2018-19	8,968,071,779	500,268,180	8,467,803,599	571,511,856	2,545,157	21,816,505	26,068,866	3,858,512	71,218,740	19,394,604	93,543	7,751,295,817	6.33%	19.45%	5.65%	5.64%	

See chart below for additional detail of sales and use tax reimbursements, distributions, and transfers.

Fiscal year	Distributions/State Aid Reimbursements†					Inter-fund Transfers††			Reserves/Transfers: Administrative Costs†††			
	Electricity §105-164.44K distribution [local shares] [S]	PNG §105-164.44L distribution [local shares] [S]	Telecommunications tax distribution [local shares] [S]	Video programming distribution [local shares]* [S]	Hold harmless payments [local shares]** [S]	Wildlife Resources Fund §105-164.44B [S]	Dry-Cleaning Solvent Cleanup Fund §105-164.44E [S]	Highway Fund 164.44M [S]	Local sales and use tax administration			
									General Fund:		Public	
									Non-tax revenue	Transit tax	Other	
§105-472 various [S]	§105-501 [S]	§105-507.3 [S]	§105-501 various [S]									
2004-05	-	-	56,290,836	-	29,013,405	16,920,820	8,295,769	-	10,063,139	3,868,984	470,144	-
2005-06	-	-	53,898,653	-	20,400,519	18,573,229	8,263,629	-	10,300,784	4,055,035	427,447	40,009
2006-07	-	-	73,297,054	13,537,031	14,091,799	21,932,726	7,967,332	-	11,928,057	5,050,856	395,026	-
2007-08	-	-	68,922,872	73,965,036	29,586,545	23,710,672	7,701,952	-	11,745,139	5,237,105	414,873	-
2008-09	-	-	77,674,637	81,223,016	16,765,090	24,747,445	7,573,102	-	9,927,712	5,684,948	477,353	700,000
2009-10	-	-	75,187,075	81,944,006	30,872,960	21,500,000	7,293,364	-	8,597,957	6,004,931	437,872	-
2010-11	-	-	68,915,546	79,509,243	51,296,772	21,500,000	7,820,356	-	7,602,667	6,089,061	405,131	1,423,036
2011-12	-	-	72,546,308	81,889,098	66,348,329	Highway Fund††	8,548,649	-	7,610,508	4,566,366	415,117	5,295,564
2012-13	-	-	67,556,208	79,639,864	64,717,418	Fund††	8,109,420	-	7,662,616	1,280,045	433,066	6,200,426
2013-14	-	-	62,529,035	78,425,493	47,895,056	§ 105-187.9	7,786,010	-	8,091,386	1,296,909	391,662	5,251,140
2014-15	278,798,651	18,314,174	60,822,617	79,306,639	76,009,821	[8% proceeds]	7,778,989	-	9,419,650	1,099,222	363,844	5,994,123
2015-16	328,600,103	12,221,260	51,022,166	76,810,767	57,773,606	[S]	7,928,449	-	10,207,233	1,166,976	420,177	5,878,306
2016-17	313,542,649	14,785,747	50,942,152	77,720,942	84,998,850	-	8,072,185	2,207,186	11,705,849	1,331,919	529,001	6,269,342
2017-18	316,473,111	18,919,593	46,253,208	76,324,655	80,964,235	10,000,000	8,411,479	6,936,152	12,293,181	1,417,611	473,028	6,737,417
2018-19	330,529,423	19,150,681	43,104,153	73,915,448	104,812,150	10,000,000	8,634,563	7,434,303	12,921,764	1,498,426	433,351	6,962,964

The Reserves/transfers for administrative fees/costs column includes the State retained portion of the local government sales tax collections for defraying the cost of administering the tax. Certain cost proceeds are deposited into the General Fund as non-tax revenue along with the amounts recorded in the Refund of local sales & use tax paid by state agencies column.

Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund. [The exemption replaced the refund provision.] The Transfer: State Public School Fund column reflects the quarterly transfer of State sales and use tax net collections that replaces the provision of annual State sales tax refunds to local school administrative units and joint agencies created by interlocal agreements among local school administrative units. [§105-164.44H]

Intergovernmental/interfund transfers ††

**Dry-Cleaning Solvent Cleanup Fund:** effective April 1, 2003, until July 1, 2030, an amount equal to fifteen percent (15%) of the net State sales and use taxes collected under § 105-164.4(a)(4) during the previous fiscal year is to be transferred quarterly to the Dry-Cleaning Solvent Cleanup Fund. SL 2019-237 extends the transfer provision from July 1, 2020 to July 1, 2030. Beginning with 2009-10, TIMS implementation and PDP components costs are included as applicable. The transfer to the Wildlife Resources Fund of taxes on hunting and fishing supplies and equipment was repealed effective July 1, 2011. Beginning with 2016-17, the NC Competes Act provisions earmark the net proceeds of the sales and use tax collected on aviation gasoline and jet fuel to be annually transferred to the Highway Fund; this amount is annually appropriated from the Highway Fund to the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive aviation capital improvement projects for economic development purposes. SL 2017-57 provides that the sum of \$10 million of the taxes collected from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date). SL 2019-69 amends § 105-187.9(a) to provide that the sum of \$10 million of the taxes collected from the 5% levy on vehicle subscriptions (effective October 1, 2019) and from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund.

Distributions/State Aid Reimbursements:

\*Video programming: due to enactment of the distribution provision for revenues collected on/after January 1, 2007, the 2006-07 amount is for less than a full year.

\*\*Hold Harmless Payments-Repeal of local reimbursements and revenue replacement option: the 2001 General Assembly repealed local reimbursements effective July 1, 2003;

the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, § 105-521 (2012 sunset extended to 2013). The 2007 General Assembly enacted § 105-523 to hold harmless any county that does not benefit by \$500,000 annually from the exchange of a portion of the local sales and use taxes (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. The value of the annual county assured benefit was reduced from \$500,000 to \$375,000 (effective July 1, 2014), from \$375,000 to \$250,000 (effective July 1, 2015), and from \$250,000 to \$125,000 (effective July 1, 2016), prior to being eliminated (effective July 1, 2017).

TABLE 28. -Continued

**State sales and use tax rates and bases:** The general State sales and use tax rate of 4.75% is levied on the retail sale, use, or rental of tangible personal property; certain electronically delivered or accessed digital property; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy); selected services such as the rental of an accommodation (including facilitator fees), and laundry and dry cleaning services; gross receipts derived from admission charges to certain entertainment activity; the sales price of a service contract (warranty or maintenance agreement, or repair contract), except for certain service contracts for a motor vehicle; and the sales price (or gross receipts derived from) certain repair, maintenance, and installation services transacted on or after March 1, 2016. The combined general rate of 7% is imposed on the gross receipts derived from electricity, piped natural gas, telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions. The combined general rate is the State's general rate (4.75%) plus the rate of local tax authorized for every county in the State (2.25%). [See *Changes in State sales tax rates by year section for information pertaining to applicable tax rates and various taxability provisions.*]

**Changes in State sales tax rates by year** [Information for fiscal years prior to 2004-05 retained for historical reference.]

1998-99

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the State rate applicable to food purchased for home consumption was repealed.

1999-00

Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02

Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.

Effective October 16, 2001, the State general rate increased from 4% to 4.5%.

Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

2003-04

Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties. § 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both State and local rates under § 105-164.13(50).]

2005-06

Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate (taxation of candy sold through vending machines remains unchanged).

Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor other than mixed beverages increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.

Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article.

Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).

2006-07

Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Effective October 1, 2006, sales to an eligible internet data center of electricity and eligible business property to be located and used at the center were exempted from taxation (\$250 million investment required).

Effective December 1, 2006, the State general rate decreased from 4.5% to 4.25% and the combined general rate decreased from 7% to 6.75% to coincide with the 0.25% State general rate reduction. Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

2007-08

Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was reduced from 2.83% to 2.6%; the purchase by a research and development company of certain equipment, attachments, or repair parts used in the physical, engineering, and life sciences was exempted from the State and local sales or use tax and instead was made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax. Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was reduced from 2.83% to 1.8%; definition of "bundled transaction" set out specific taxation rules applicable for bundles of products that include both taxable and exempt products; baler twine was added to the exemption list of specific items sold to a farmer to be used for qualifying purposes; bakery thrift store sales of breads, rolls, and buns became exempt from State taxation; and the purchase by a software publishing company of certain equipment, attachments, or repair parts that meet certain requirements and the purchase by an eligible datacenter of certain machinery or equipment to be located and used at the datacenter were exempted from the State and local sales or use tax and instead made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F.

The State began assuming the financial nonfederal, nonadministrative Medicaid responsibilities for the counties over a three-year period that includes provisions for a 1/2% sales tax rate exchange between local and state governments as well as various measures to insure the locals are held harmless (protected from revenue loss) as result of the Medicaid swap legislation. Effective April 1, 2008, the combined general rate of sales and use tax increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments by the 2007 General Assembly.



TABLE 28. -Continued

2008-09

Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.8% to 1.4%.

Effective July 16, 2008, tangible personal property purchased with a client assistance debit card issued for disaster assistance relief by qualified entities became exempt; also, an exemption provision allowable for interior design services provided in conjunction with the sale of tangible personal property became effective.

Effective October 1, 2008, the State general rate increased from 4.25% to 4.5%.

Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

2009-10

Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.4% to 0.8%.

Effective August 7, 2009, online (remote) sales involving certain click-through transactions are subject to tax. Effective September 1, 2009, the State general rate increased from 4.5% to 5.5% (temporary increase scheduled to expire on July 1, 2011); the combined general rate increased from 7% to 8%.

Effective October 1, 2009, the State general rate increased from 5.5% to 5.75% as the remaining 0.25% local sales and use tax (Article 44) was repealed and simultaneously added to the State general rate. Effective January 1, 2010, the 5.75% general State rate and applicable local rates apply to the net taxable sales or gross receipts derived from certain electronically delivered or accessed digital property transactions to include: an audio work, an audiovisual work, a book, magazine, newspaper, newsletter, report, or other publication, a photograph or greeting card; magazine subscriptions are subject to tax. Also, certain computer software transactions are exempt from tax: those designed to run on an enterprise service operating system, those to be used within datacenter operations, and those used to provide ancillary service, cable service, internet access service, telecommunications service, or video programming. Also exempt: computer software or digital property that becomes a component part of other computer software or digital property that is offered for sale or of a service that is offered for sale.

2010-11

Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was repealed (previously 0.8%); such transactions are exempt from sales and use taxation. Electricity sold to a farmer for preparing food, heating dwellings, and other household purposes remains subject to the 3% rate of sales tax. Effective January 1, 2011, the definition of sales price of a rental accommodation was expanded to include any facilitation fees incurred necessary to complete the rental; purchases made by motion picture and film production companies are subject to the general State and local sales tax rates (previously such purchases were subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax).

2011-12

Effective July 1, 2011, the general State rate decreased from 5.75% to 4.75% (the combined general rate decreased from 8% to 7%) as result of the expiration of a temporary additional 1% State sales and use tax rate

2013-14

Effective January 1, 2014, the general State rate applies to the gross receipts derived from admission charges to an entertainment activity, the sales price of a service contract, and the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. The following transactions are taxable at the State general rate due to repeal of their previous statutory exemption status: sales of newspapers by newspaper street vendors and by newspaper carriers making door-to-door deliveries, and fifty percent (50%) of the sales price of newspapers sold through coin-operated vending machines; nutritional supplements sold by a chiropractic physician's office to a patient as part of the patient's treatment plan; and food and prepared meals sold by institutions of higher education (private and public).

2014-15

Effective July 1, 2014, the general State rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store and to certain qualifying items (products) that previously were exempt from taxation during the annual sales tax holiday (first weekend in August) and the annual Energy Star sales tax holiday (first weekend in November); gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). Effective September 1, 2014, the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. Effective October 1, 2014, the State general rate applies to the total sales price (previously fifty percent [50%] of the sales price) of newspapers sold through coin-operated vending machines.

2015-16

Effective July 1, 2015, purchases or sales of datacenter machinery and equipment by or to an owner of a datacenter, or a contractor or subcontractor of an owner of a datacenter, are subject to the general 4.75% State sales and use tax rate (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5F expires for sales made on or after July 1, 2015). Effective September 24, 2015, the sales price of spirituous liquor sold at retail by a distillery permit holder is subject to the 7% combined general rate of sales and use tax (sales of antique spirituous liquor are also subject to the 7% combined general rate of sales and use tax).

Effective September 30, 2015, the sales, lease, or rental of an engine to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax; an engine or a part to build or rebuild an engine for the purpose of providing an engine under an agreement to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax (exemptions expire for transactions made on or after January 1, 2020). Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery to the purchaser. Each qualified jet engine sold at retail or purchased for storage, use, or consumption in this State is subject to the 4.75% general State rate of sales and use tax. The maximum use tax on a qualified jet engine purchased under a direct pay permit is \$2,500; otherwise, no maximum tax applies. Parts and accessories for use in the repair or maintenance of a qualified aircraft (or a qualified jet engine) are specifically exempt from the tax imposed on the sale at retail, and the use, storage, or consumption in this State. The sales price of (or the gross receipts) derived from a service contract applicable to a qualified aircraft (or a qualified jet engine) is exempt from taxation.

Effective January 1, 2016, the gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption initially set to expire January 1, 2020; SL 2019-237 extends the exemption sunset to January 1, 2024). [The net proceeds of the tax collected on aviation gasoline and jet fuel are transferred within 75 days after the end of each fiscal year to the Highway Fund to be utilized by the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive aviation capital improvement projects for economic development purposes.]

TABLE 28. -Continued

The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter and datacenter support equipment to be located and used at the qualifying datacenter are exempt from sales and use tax. In this application, datacenter support equipment is property that is capitalized for tax purposes under the Code and is used within the provision of a service or function included in the business of an owner, user, or tenant of the datacenter. Effective March 1, 2016, the 4.75% general State rate is levied on the sales price of (or the gross receipts derived from) certain repair, maintenance, and installation services transacted by a retailer and sourced to the State effective for sales occurring on or after March 1, 2016. Motor vehicle repair, maintenance, and installation services transacted by a retailer are subject to the 4.75% general State sales and use tax except for services (includes replacement items and repair parts) covered under a manufacturer's warranty or dealer's warranty; the sales price of (or the gross receipts derived from) a service contract sold at retail that covers the entire motor vehicle is exempt from tax. Shoe repair services, watch, clock, and jewelry repair services, and tire recapping or retreading sales and services transacted by a retailer are subject to the 4.75% general State sales and use tax rate (sales or receipts prior to March 1, 2016 by administrative rule were permitted to be taxed at certain percentages where charges for labor and materials were not separately stated). The definition of service contract is amended to include a contract to maintain or repair tangible personal property regardless of whether the property becomes a part of or is applied to real property; additionally, a renewal of a service contract for tangible personal property where the tangible personal property becomes a part of or applied to real property prior to the effective date of the renewal is subject to sales and use tax. Installation charges made by a retailer as part of the retail sale of tangible personal property, certain digital property, and taxable services, sold at retail, are subject to the applicable rate of tax for the product, irrespective that installation charges may be separately stated by the retailer. Installation charges that are part of the gross receipts from the lease or rental of tangible personal property are subject to the applicable rate of sales and use tax, and maximum tax if applicable.

2016-17

Effective July 1, 2016, a use tax exemption is granted to a direct pay permit holder for certain boat, aircraft, and qualified jet engine charges and services: the allowable amount of the use tax exemption is the amount of the separately stated installation charges that are part of the sales price of tangible personal property or digital property. Fuel, piped natural gas, and electricity sold to a secondary metals recycler for use in recycling at its facility at which the primary activity is recycling are exempt from sales and use tax. A park model RV is classified as a motor vehicle, the sale of which is exempt from sales and use tax: the retail sale of a park model RV is subject to the highway use tax at the rate of 3% with a maximum tax of \$2,000. Effective July 11, 2016, prepaid meal plan packaging items (wrapping paper, plastic bags, cartons, paper cups, napkins, drinking straws) used for packaging, shipment, or delivery that are part of the sale and delivered with the food or prepared food provided to a person under a prepaid meal plan are exempt from sales and use tax. Effective October 1, 2016, sales of certain recycled products that are made of more than 75% by weight of recycled materials sold for use in an accepted wastewater dispersal system are exempt from sales and use tax. Effective January 1, 2017, an exemption from sales and use tax is allowed for the sales price of or the gross receipts derived from storage of a motor vehicle or towing service, provided the charge is separately stated on the invoice or other documentation provided to the purchaser at the time of the sale. Certain retail sales by certain nonprofit organizations are subject to sales and use tax: sales of items by a nonprofit civic, charitable, educational, scientific, or literary organization when the net proceeds of the sales will be given or contributed to the State or to one or more of its agencies or instrumentalities, or to one or more nonprofit charitable organizations, one of whose purposes is to serve as a conduit through which such net proceeds will flow to the State or to one or more of its agencies or instrumentalities are taxable. Certain sales at school sponsored events are exempt from sales and use tax: sales of food, prepared food, soft drinks, candy, and other items of tangible personal property sold not for profit for or at an event that is sponsored by an elementary or secondary school when the net proceeds of the sales will be given or contributed to the school or to a nonprofit charitable organization, one of whose purposes is to serve as a conduit through which the net proceeds will flow to the school are exempt. The definition of storage is amended to remove the statutory exclusions such that an item received by the purchaser or on behalf of the purchaser in the State is subject to sales and use tax even though the item is designated for ultimate use outside the State; additionally, an item purchased from outside the State that is initially stored in the State for a period of time and subsequently taken, shipped, or distributed outside the State for use is subject to sales or use tax. The 2016 General Assembly enacted various provisions affecting the sales and use tax base expansion items related to repair, maintenance, and installation [RMI] services, and service contracts: the newly enacted provisions repeal provisions for retail trade; expand the application of sales and use tax to RMI services of certain transactions for real property and certain digital property; identify specific RMI-related exemptions; clarify the application of sales and use tax to real property contracts with respect to capital improvements; grant an exemption for installation labor related to real property contracts; and expand the exemption applicable to motor vehicle service contracts. The definition of retail trade is repealed; the definition of retailer is amended to provide that the term does not include a real property contractor, but does include a person whose *only* business activity is providing RMI services (the 2015 legislated provisions applied sales and use tax to RMI services for transactions made by a person engaged in retail trade as statutorily defined). The definition of service contract is expanded in accordance with the RMI services definition with regard to services rendered with respect to digital property and certain monitoring and inspection services. Service contracts for a pool, fish tank, or similar aquatic feature and a home warranty are taxable; the term does not include a single repair, maintenance, or installation service.

2017-18

The 2017 General Assembly enacted an exemption from sales and use tax for gross receipts derived from an admission charge to an entertainment activity for an event sponsored by a farmer that takes place on farmland and is related to farming activities, such as a corn maze or a tutorial on raising crops or animals (exemption provision effective retroactively to July 1, 2014). Effective July 1, 2017, an exemption from sales and use tax is allowed for sales of investment coins, investment metal bullion, and non-coin currency. An exemption from sales and use tax is allowed for sales of wastewater dispersal products that have been approved by the Department of Health and Human Services for dispersing wastewater effluent within the subsurface dispersal field in a ground absorption system. An exemption from sales and use tax is allowed for sales of equipment, or an accessory, an attachment, or a repair part for equipment that is sold to a large fulfillment facility and is used at the facility in the distribution process (excludes electricity). To qualify for the exemption, a large fulfillment facility must achieve required investment and employment levels within five years and maintain the minimum level of employment throughout its operation. If the level of investment or employment is not timely made, achieved, or maintained, the exemption provision is forfeited. Effective August 11, 2017, the Sales Tax Base Expansion Protection Act provides the Department of Revenue shall take no action to assess any tax due for a filing period beginning on or after March 1, 2016 and ending before January 1, 2018 if one or more conditions set forth in the statute apply and the retailer did not receive specific written advice from the Secretary of Revenue for the transactions at issue for the laws in effect for the applicable periods. The 2017 General Assembly enacted provisions relative to a mixed transaction contract (a contract that includes both a real property contract for a capital improvement and a repair, maintenance, and installation [RMI] service that is not related to the capital improvement). If the allocated sales price of the taxable RMI services included in the mixed transaction contract is greater than 25% of the contract price, then the 4.75% general State sales and use tax rate applies to the sales price of or gross receipts derived from the taxable RMI services portion of the contract. If the allocated sales price of the taxable RMI services included in the contract is less than or equal to 25% of the contract price, then the RMI service portion of the contract and the taxable personal property, digital property, or service used to perform those services are taxable as a real property contract and not subject to the 4.75% general State sales and use tax rate. The 2017 legislation increased the percentage for determining taxability of a mixed transaction contract from 10% to 25% (effective retroactively for sales and purchases made on or after January 1, 2017). The 2017 General Assembly amended the exemption for the medical group to clarify that sales of human blood (including whole blood, plasma, and derivatives), human tissue, eyes, DNA, or an organ are exempt from sales and use tax. Also, the exemption for custom computer software was amended to clarify that the exemption from sales and use tax for custom computer software and the portion of prewritten computer software that is modified or enhanced applies if the modification or enhancement is designed and developed to specifications of a specific purchaser and the charges for the modification or enhancement are separately stated on the invoice or similar billing document given to the purchaser at the time of the sale. Effective June 12, 2018, the qualifying farmer and conditional farmer exemption was expanded to include a person who boards horses; additionally, certain items purchased to fulfill a service for a person who holds a qualifying farmer (or conditional farmer) exemption certificate are exempt from sales and use taxes (retroactive to January 1, 2014). Clarifying legislation provides that the sales and use tax exemption for drugs sold on prescription does not apply to pet food, or feed for animals, and that the exemption for over-the-counter drugs sold on prescription does not apply to purchases of over-the-counter drugs by hospitals and other medical facilities for use and treatment of patients. The statute pertaining to admission charges to entertainment activities was amended to clarify that admission charges paid by a spectator not participating in the activity are subject to the sales and use taxes.

TABLE 28. -Continued

**2018-19**

Effective June 12, 2018, SL 2018-5 amends § 105-244.3(a) to modify provisions to the Sales Tax Base Expansion Act and to extend the time of the grace period for an additional year. As a result, the Department of Revenue shall take no action to assess any tax due for a filing period beginning on or after March 1, 2016, and ending prior to January 1, 2019 (previously January 1, 2018) if one or more conditions set forth in the statute apply and the retailer did not receive specific written advice from the Secretary of Revenue for the transactions at issue for the laws in effect for the applicable periods. This change provides relief for additional taxes owed by certain taxpayers as a result of the expansion of the sales tax base.

Effective **July 1, 2018**, SL 2017-57 provides an exemption for sales of repair or replacement parts for a ready-mix concrete mill, regardless of whether the mill is free standing or affixed to a motor vehicle; previously, purchases of such to repair a concrete mill attached to a motor vehicle after the date the concrete mill is mounted, were subject to the sales and use tax.

The Department of Revenue issued a directive [SD-18-6] on August 7, 2018 requiring remote sellers not physically located in the State to collect and remit sales tax on sales sourced to NC on a prospective basis. This action resulted from the U.S. Supreme Court's June 2018 ruling in *South Dakota v. Wayfair, Inc.*, et al., in which the court found that physical presence is not necessary to create a substantial nexus between a remote seller and a taxing state. The directive provides that the existing law [§ 105-164.8(b)] is enforceable regarding remote sales and requires remote sellers having sales in excess of \$100,000 or 200 or more separate transactions sourced to the State in the previous or current calendar year to register, collect and remit sales and use tax effective November 1, 2018 or 60 days after the seller met the sales threshold, whichever was later.

SD-18-6 provisions were codified within § 105-164.8(b)(9) effective March 20, 2019. The Department issued the following directives on May 12, 2018 (**effective September 1, 2018**) as result of changes in interpretation: SD-18-2 provides that persons who lease or rent tangible personal property or digital property are required to collect and remit the applicable rate(s) of sales and use tax on the gross receipts derived from leases or rentals in effect on the day of the billing, no matter that the lease or rental agreement was entered into prior to September 1, 2018; SD-18-3 provides that any charge for gift wrap or gift wrap services sold at retail is subject to the general 4.75% State and applicable local tax rates; SD-18-4 provides that any charge for shop supplies, whether separately stated or not, in connection with a retail sale of tangible personal property or repair, maintenance, and installation services is subject to the general 4.75% State and applicable local tax rates; SD-18-5 provides that any charge for services to tint or color a consumer's tangible or digital photograph, whether provided by the consumer or not, is subject to tax as repair, maintenance, and installation services.

**Figure 28.0 State Sales and Use Tax Collections as a Percentage of General Fund Tax Revenue**

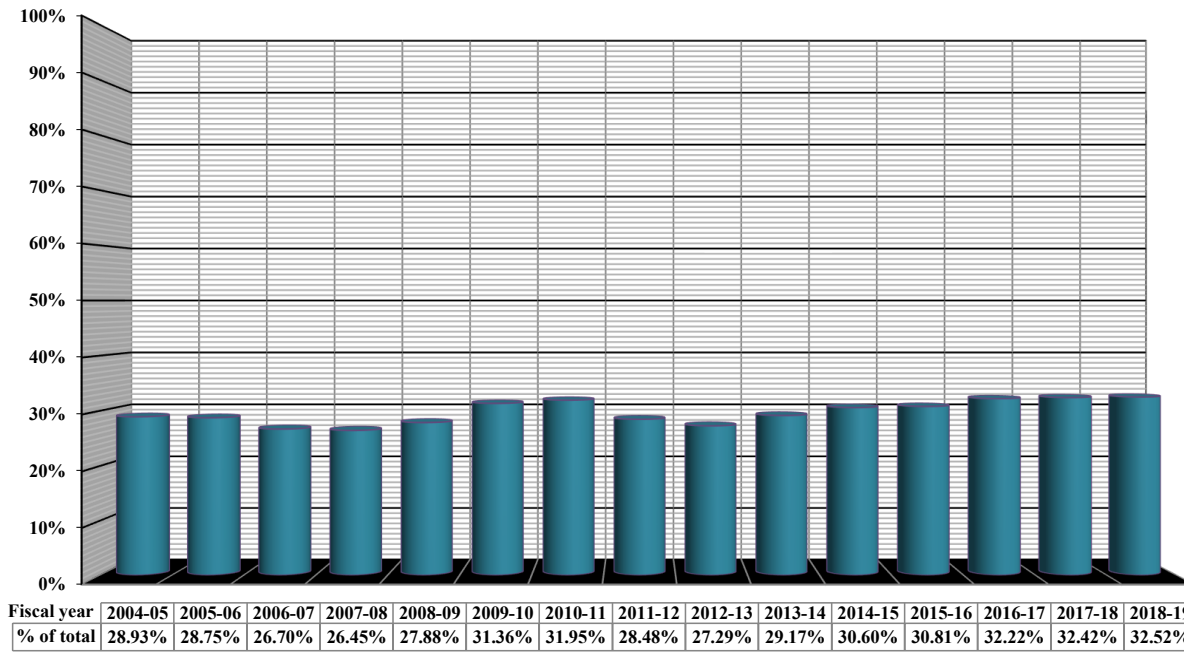
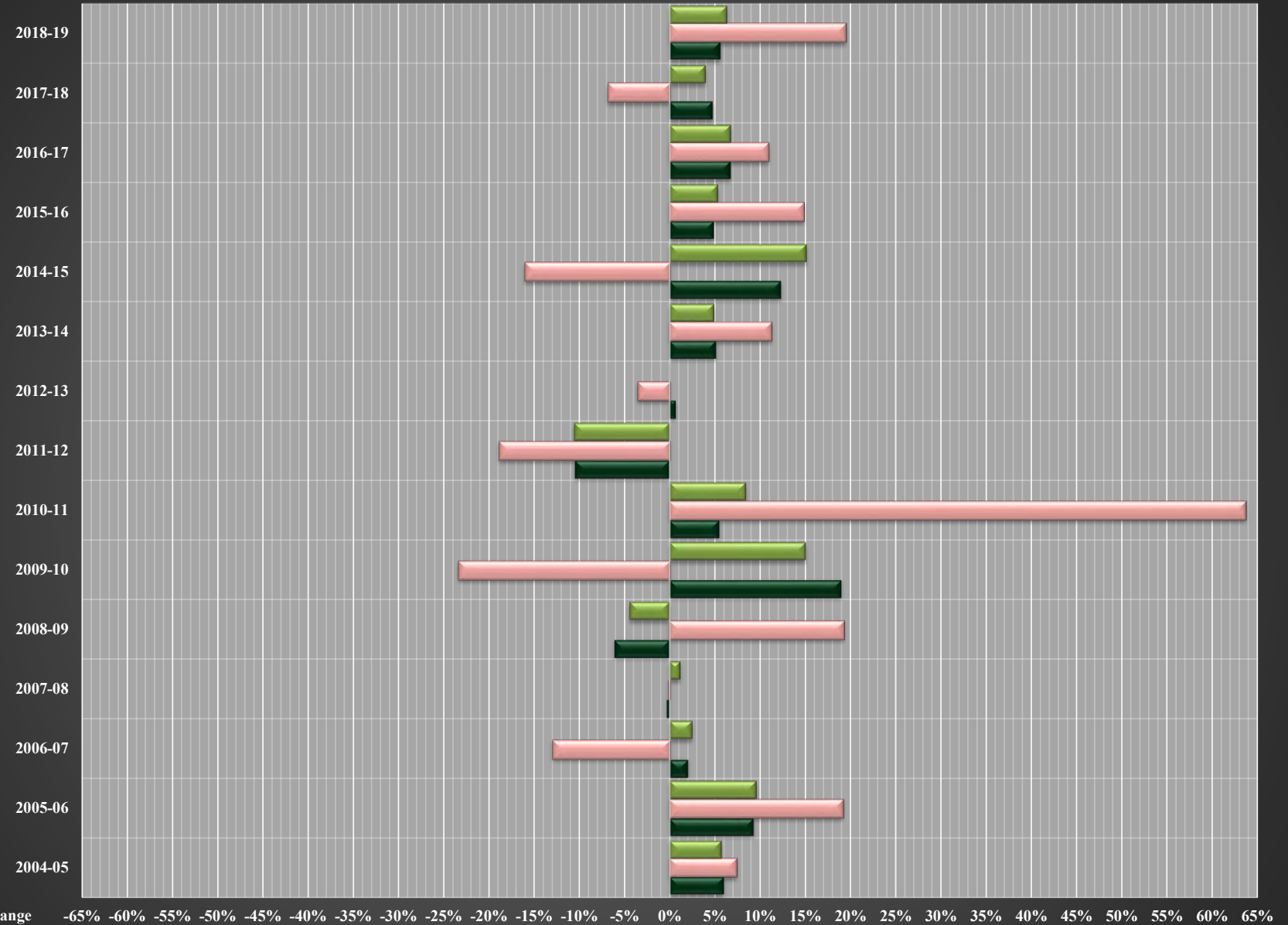


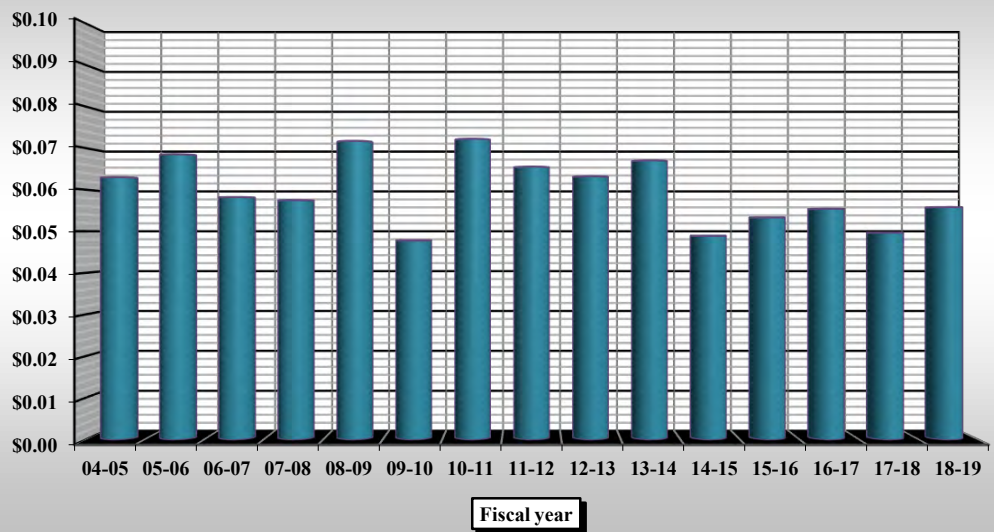
Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds

Fiscal year

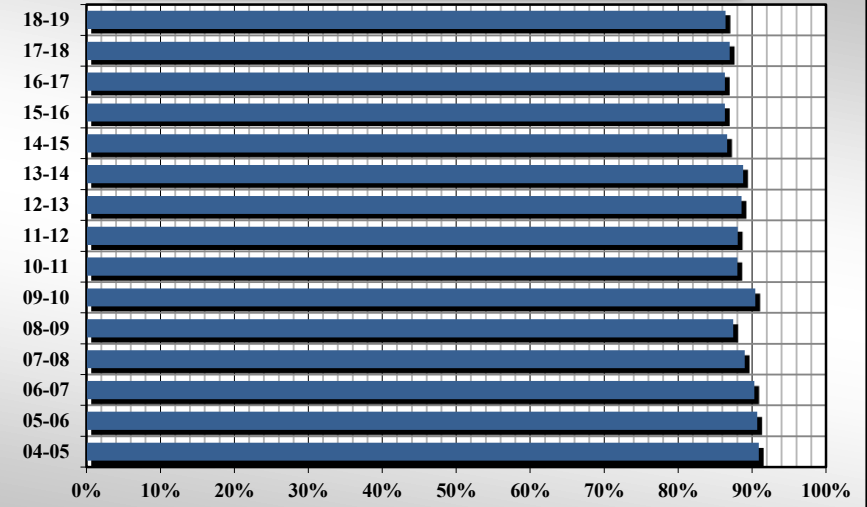


YoY % change	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Gross collections	5.74%	9.59%	2.50%	1.19%	-4.40%	15.04%	8.40%	-10.50%	0.08%	4.90%	15.11%	5.31%	6.75%	3.98%	6.33%
Refunds	7.36%	19.15%	-12.88%	-0.08%	19.24%	-23.26%	63.66%	-18.79%	-3.45%	11.22%	-15.95%	14.81%	10.90%	-6.78%	19.45%
Net collections to General Fund	6.04%	9.31%	2.08%	-0.28%	-6.10%	18.96%	5.51%	-10.46%	0.70%	5.14%	12.31%	4.92%	6.78%	4.76%	5.64%

**Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection**  
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)



**Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections**



**Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections**

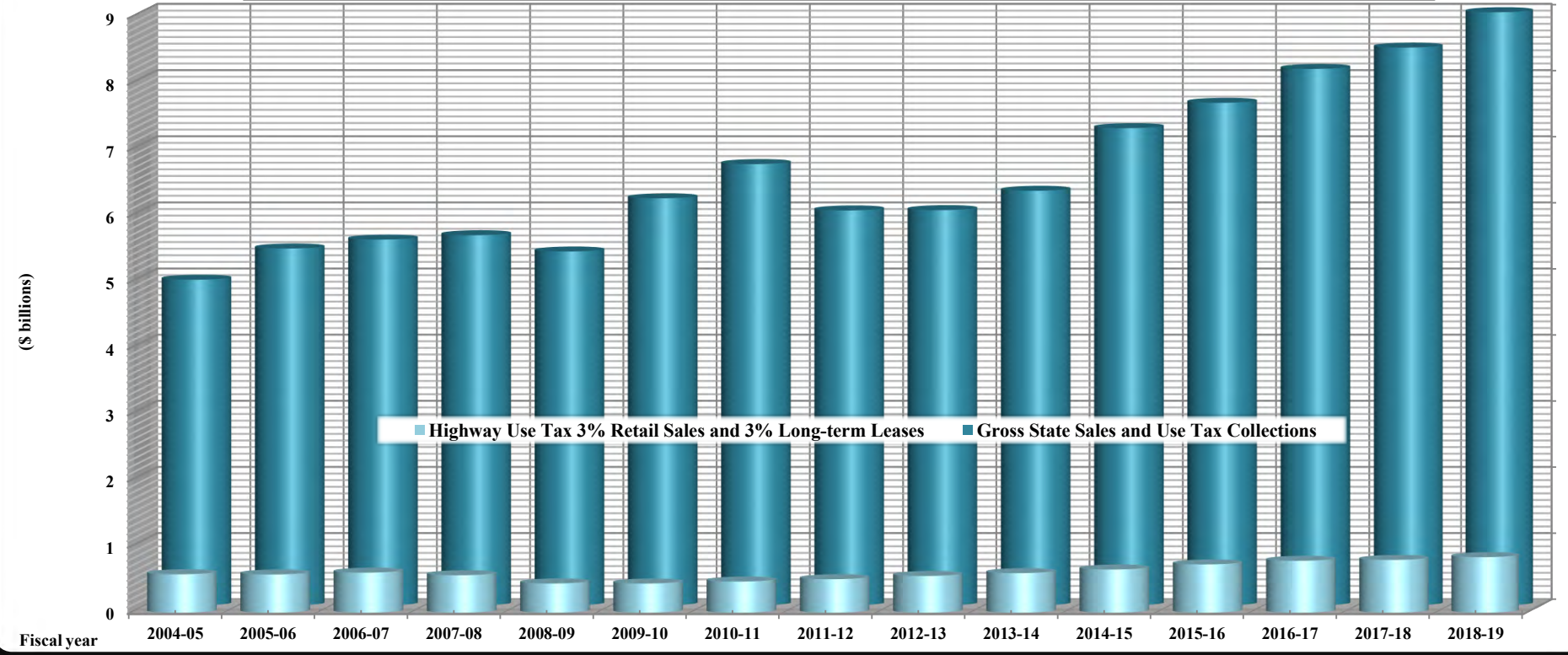


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

I. State per capita personal income for calendar year† and year-over-year % change:															
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	\$30,590	\$32,283	\$34,324	\$36,138	\$37,687	\$35,802	\$35,682	\$36,764	\$38,969	\$38,201	\$40,069	\$41,839	\$42,816	\$44,409	\$46,216
	6.63%	5.53%	6.32%	5.28%	4.29%	-5.00%	-0.34%	3.03%	6.00%	-1.97%	4.89%	4.42%	2.34%	3.72%	4.07%
II. State per capita tax collections for fiscal year ended:															
[State per capita tax collections derived from gross collections]	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
State sales & use tax.....	\$576	\$620	\$620	\$614	\$575	\$651	\$697	\$618	\$613	\$637	\$726	\$757	\$799	\$821	\$864
Motor fuels tax†† .....	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$201	\$203	\$202	\$202	\$203	\$199	\$203	\$213
Individual income tax.....	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,243	\$1,282	\$1,351	\$1,262	\$1,239	\$1,310	\$1,314	\$1,347	\$1,399
III. State per capita tax collections as a % of per capita personal income:															
State sales & use tax.....	1.88%	1.92%	1.81%	1.70%	1.52%	1.82%	1.95%	1.68%	1.57%	1.67%	1.81%	1.81%	1.87%	1.85%	1.87%
Motor fuels tax .....	0.54%	0.56%	0.55%	0.51%	0.46%	0.48%	0.51%	0.55%	0.52%	0.53%	0.51%	0.48%	0.47%	0.46%	0.46%
Individual income tax.....	3.81%	3.94%	4.00%	3.90%	3.33%	3.33%	3.48%	3.49%	3.47%	3.30%	3.09%	3.13%	3.07%	3.03%	3.03%
††includes .25¢/gallon inspection tax															
IV. State per capita tax collections year-over-year % change:															
State sales & use tax.....	4.16%	7.64%	0.00%	-0.97%	-6.35%	13.22%	7.07%	-11.33%	-0.81%	3.92%	13.97%	4.27%	5.55%	2.75%	5.24%
Motor fuels tax .....	4.38%	8.38%	4.97%	-3.68%	-5.46%	0.00%	4.62%	11.05%	1.00%	-0.49%	0.00%	0.50%	-1.48%	1.50%	4.93%
Individual income tax.....	9.09%	9.19%	8.03%	2.77%	-11.06%	-5.02%	4.28%	3.14%	5.38%	-6.59%	-1.82%	5.73%	0.31%	2.51%	3.86%

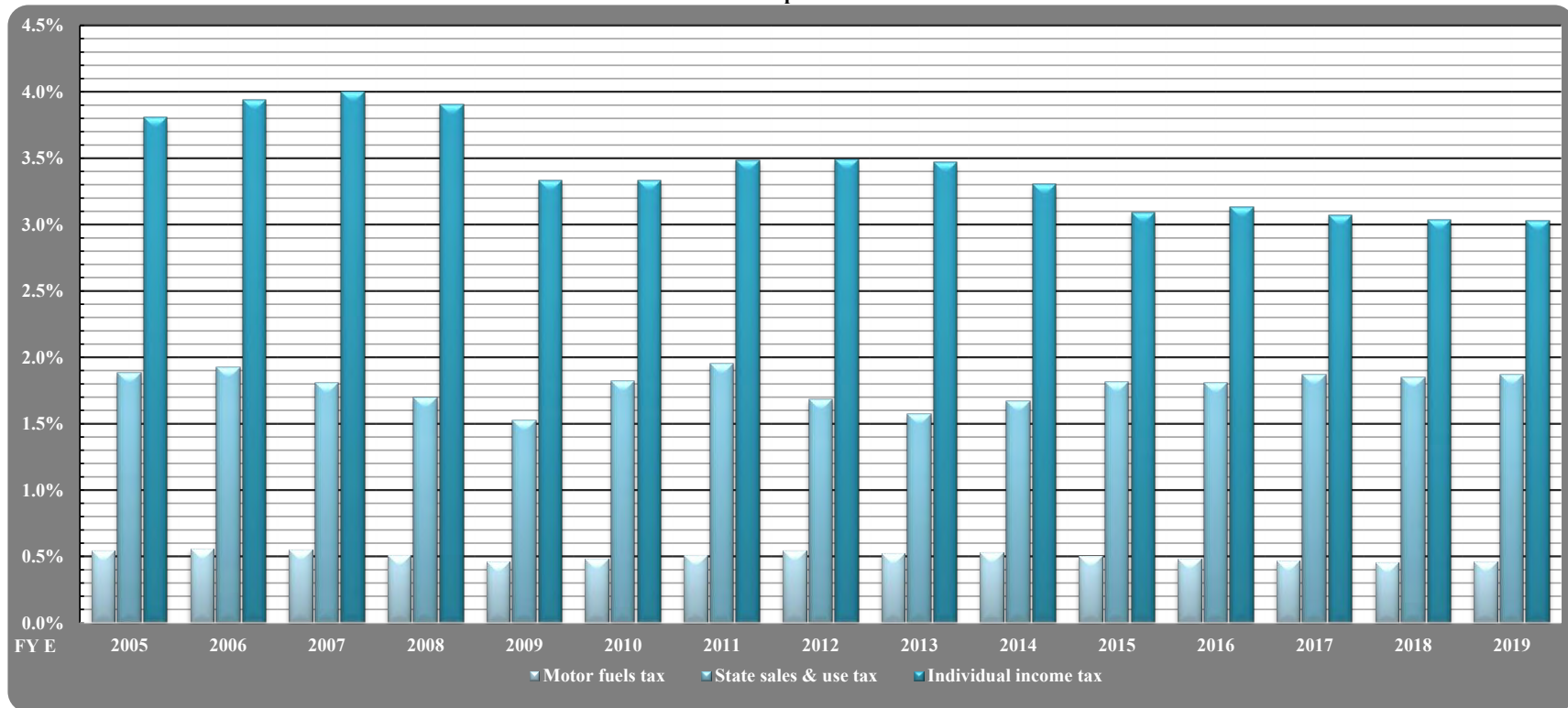
†[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: per capita personal income for calendar year 2004 (\$30,590) is paired with tax collections for fiscal year ended 2005.

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Source of per capita personal income: U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 24, 2020 release.

Figure 29.1 State Per Capita State Sales and Use Tax Gross Collections, Per Capita Motor Fuels Tax Gross Collections, and Per Capita Individual Income Tax Gross Collections as a % of State Per Capita Personal Income



**TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS  
GENERATED FROM THE GENERAL STATE RATE  
PER ONE CENT (1¢) OF TAX**

Fiscal year	State sales and use tax gross collections [\$]	State sales and use tax gross collections taxed at general rate [\$]	Portion of State sales and use tax gross collections taxed at general rate [%]	State sales and use tax general rate [%]	Computed State sales and use tax collections per 1¢ of tax [\$]
2004-05....	4,894,933,722	4,111,246,661	83.99%	4.5%	913,610,000
2005-06....	5,374,153,110	4,501,260,261	83.76%	"	1,000,280,000
2006-07....	5,505,595,819	4,574,033,710	83.08%	4.5%,4.25%	1,045,795,000
2007-08....	5,572,264,667	4,581,691,663	82.22%	4.25%	1,078,045,000
2008-09....	5,326,508,270	4,301,671,153	80.76%	4.25%,4.5%	975,252,000
2009-10....	6,087,041,393	5,013,391,493	82.36%	4.5%,5.5%,5.75%	927,334,000
2010-11....	6,620,297,200	5,557,791,438	83.95%	5.75%	966,572,000
2011-12....	5,945,826,703	4,979,958,230	83.76%	4.75%	1,029,396,000
2012-13....	5,984,311,036	5,005,387,259	83.64%	"	1,053,766,000
2013-14....	6,225,651,432	5,245,071,462	84.25%	"	1,104,226,000
2014-15....	7,186,066,406	5,723,579,677	79.65%	"	1,204,964,000
2015-16....	7,561,719,463	6,098,212,775	80.65%	"	1,283,834,000
2016-17....	8,071,402,030	6,620,145,273	82.02%	"	1,393,715,000
2017-18....	8,367,505,943	6,905,768,230	82.53%	"	1,453,846,000
2018-19....	8,931,811,911	7,445,092,342	83.35%	"	1,567,388,000

[Collections for any given period may reflect multiple general State rates. The *Computed State sales and use tax collections per 1¢ of tax* amounts computed for years with multiple rates have been adjusted to account for the timing of rate change implementation. Tax collections generated from transactions subject to rates less than the general rate (preferential rates) and those subject to the *combined general rate* (electricity, piped natural gas, telecommunications service and ancillary service, video programming (cable and direct-to-home satellite), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions†) are included in column 1 but are excluded in the computations of collections per 1¢ of tax.

Collections do not include state retained portions of local sales and use tax collections or refunds of local sales taxes to State agencies. Refer to *Table 28* for a more comprehensive list of major legislative changes affecting the tax base subject to the State general rate.]

**General State rate:**

The general State rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008.

Effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5% (temporary additional 1% rate scheduled to expire on July 1, 2011); effective October 1, 2009, the rate increased from 5.5% to 5.75%; effective July 1, 2011, the temporary additional 1% rate expired resulting in an applicable rate of 4.75%.

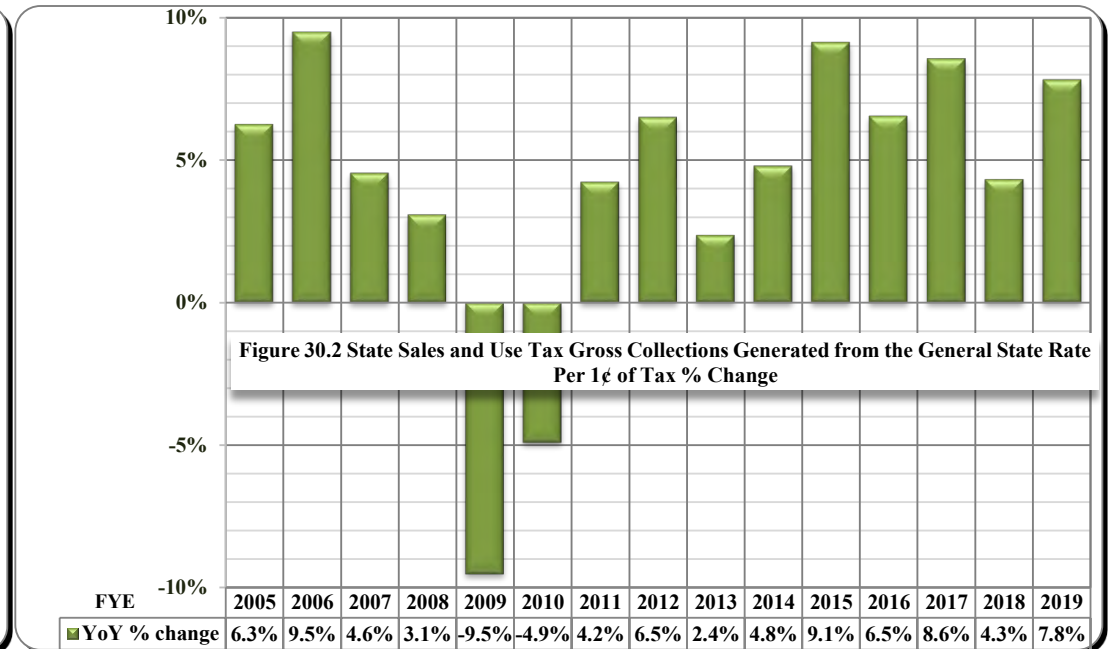
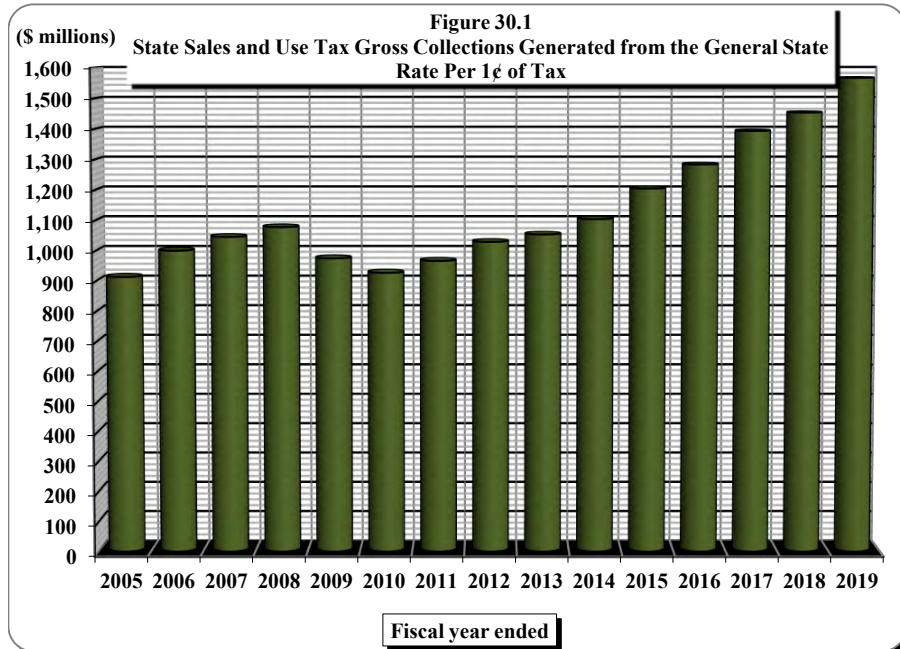
Effective May 1, 1999, the preferential 2% State rate applicable to food purchased for home consumption was repealed; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since the repeal and are currently subject to the general State tax rate (refer to *Table 28*).

Effective January 1, 2006, the general State rate applies to the sales price of railway cars, locomotives, and mobile classrooms and offices (items previously subject to a preferential 3% State tax rate with a \$1,500 maximum tax per article).

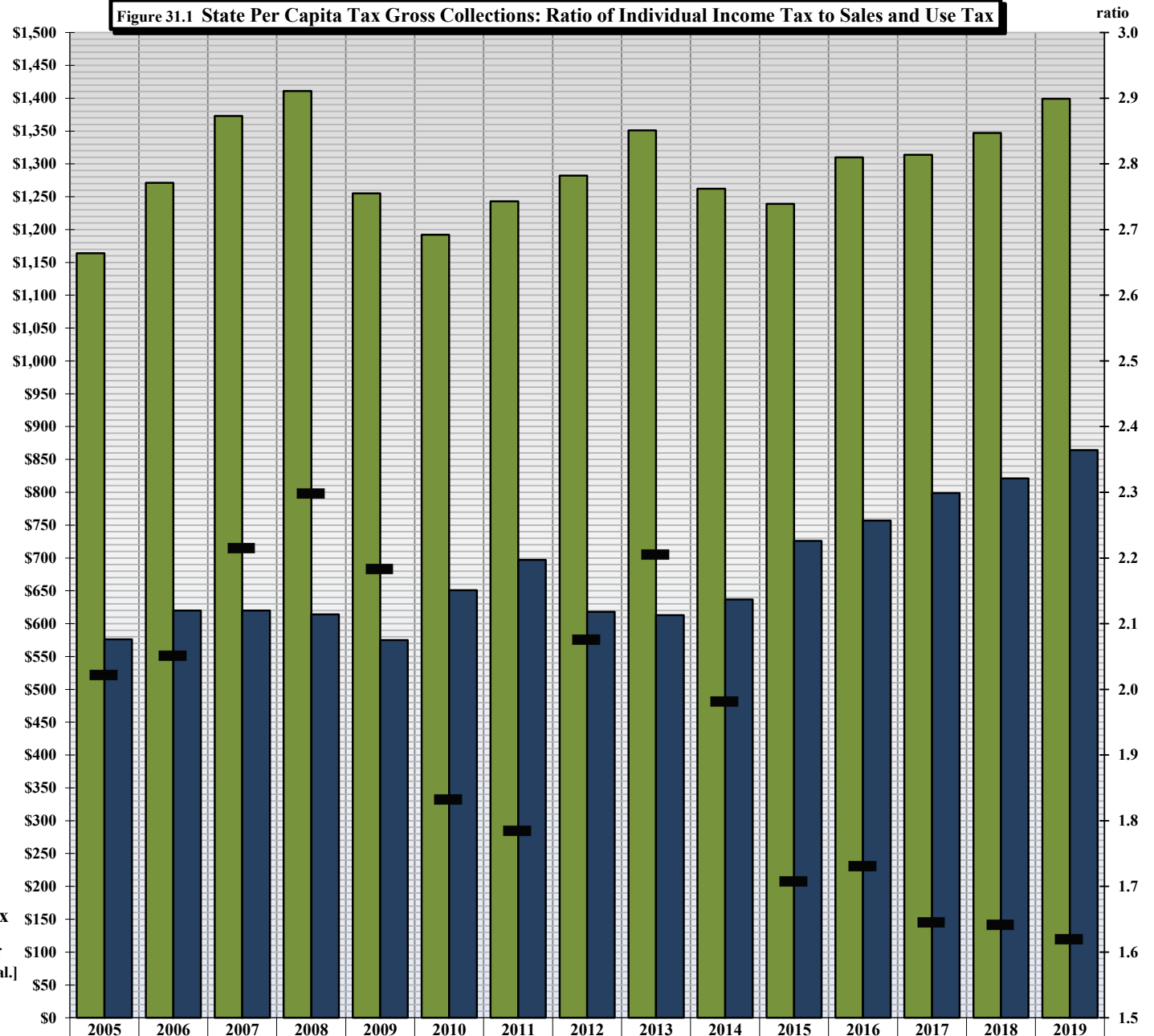
Effective January 1, 2014, the general State rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate from January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular

homes received similar tax treatment as manufactured homes). Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500). †Effective January 1, 2016, the gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption expires January 1, 2024). Effective March 1, 2016, the 4.75% general State rate is levied on the sales price of (or the gross receipts derived from) certain repair, maintenance, and installation services sourced to the State effective for sales occurring on or after March 1, 2016.

Source: State Sales and Use Tax Statistics For Fiscal Year series at <[www.ncdor.gov/news/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year](http://www.ncdor.gov/news/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year)>



**Figure 31.1 State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax**



**Table 31. State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax**

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Fiscal year ended	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Per capita gross individual income tax collections	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,243	\$1,282	\$1,351	\$1,262	\$1,239	\$1,310	\$1,314	\$1,347	\$1,399
Per capita gross sales & use tax collections	\$576	\$620	\$620	\$614	\$575	\$651	\$697	\$618	\$613	\$637	\$726	\$757	\$799	\$821	\$864
Per capita individual income tax collections YoY % change	9.09%	9.19%	8.03%	2.77%	-11.06%	-5.02%	4.28%	3.14%	5.38%	-6.59%	-1.82%	5.73%	0.31%	2.51%	3.86%
Per capita sales & use tax collections YoY % change	4.16%	7.64%	0.00%	-0.97%	-6.35%	13.22%	7.07%	-11.33%	-0.81%	3.92%	13.97%	4.27%	5.55%	2.75%	5.24%
Ratio of per capita income tax to per capita sales & use tax	2.02	2.05	2.21	2.30	2.18	1.83	1.78	2.07	2.20	1.98	1.71	1.73	1.64	1.64	1.62



**TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS**  
 [§ 105 ARTICLE 5.]

Business groups/units	Fiscal year									
	2004-2005		2005-2006†		2006-2007		2007-2008		2008-2009	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%
<b>Automotive:</b>	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%
Motor vehicle dealers.....	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%
Airplanes, boats - 3% rate.....	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%
Manufactured home (mobile home) dealers.....	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%
Manufactured home (mobile home).....	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%
[2% rate w/\$300 maximum tax per section]										
Modular home - [2.5% rate eff 1-1-04; previously, 2%]	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%
Other automotive.....	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%
Food.....	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%
Furniture.....	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%
General merchandise.....	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%
Lumber and building material.....	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%
Utility services, cable, satellite, liquor.....	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%
[Combined general rate eff 10-1-05 ]†										
[see Utility services group notes for imposition and effective dates of the various tax types in category]										
Unclassified.....	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%	125,625	0.0%
[see notes for changes in 2005-06]										
8% Highway use tax - motor vehicle leasing (short-term)	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%
<b>Total sales and use tax collections</b>	<b>4,894,933,722</b>	<b>100.0%</b>	<b>5,374,153,110</b>	<b>100.0%</b>	<b>5,505,595,819</b>	<b>100.0%</b>	<b>5,572,264,667</b>	<b>100.0%</b>	<b>5,326,508,270</b>	<b>100.0%</b>

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014††	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%	217,286,706	3.6%	224,340,599	3.6%
<b>Automotive:</b>	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%	291,068,243	4.9%	313,355,019	5.0%
Motor vehicle dealers.....	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%	45,947,125	0.8%	57,046,193	0.9%
Airplanes, boats - 3% rate.....	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%	7,400,185	0.1%	7,330,327	0.1%
Manufactured home (mobile home) dealers.....	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%	2,024,089	0.0%	2,330,961	0.0%
††Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%	1,930,091	0.0%	3,343,178	0.1%
††Modular home - [2.5% rate; 4.75% general State rate eff 1-1-14]	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%	1,683,392	0.0%	2,648,294	0.0%
Other automotive.....	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%	232,083,361	3.9%	240,656,066	3.9%
Food.....	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%	1,050,202,818	17.5%	1,094,730,715	17.6%
Furniture.....	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%	178,706,520	3.0%	185,386,129	3.0%
General merchandise.....	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%	1,386,103,453	23.2%	1,435,156,083	23.1%
Lumber and building material.....	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%	525,650,799	8.8%	559,344,805	9.0%
Utility services, cable, satellite, liquor..... [Combined general rate] [see Utility services group notes for imposition and effective dates of the various tax types in category]	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%	910,528,887	15.2%	908,938,409	14.6%
Unclassified.....	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%	1,367,382,387	22.8%	1,442,584,691	23.2%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	8,945	0.0%	39,005	0.0%	(4,749)	0.0%	9,082	0.0%	-	-
8% Highway use tax - motor vehicle leasing (short-term)	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%	57,372,140	1.0%	61,814,982	1.0%
<b>Total sales and use tax collections</b>	<b>6,087,041,393</b>	<b>100.0%</b>	<b>6,620,297,200</b>	<b>100.0%</b>	<b>5,945,826,703</b>	<b>100.0%</b>	<b>5,984,311,036</b>	<b>100.0%</b>	<b>6,225,651,432</b>	<b>100.0%</b>

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2014-2015		2015-2016†††		2016-2017		2017-2018		2018-2019	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	244,895,023	3.4%	257,973,768	3.4%	269,349,853	3.2%	271,528,336	3.2%	286,792,471	3.2%
Automotive:	347,722,128	4.8%	384,592,188	5.1%	452,875,544	5.4%	456,859,878	5.5%	487,228,712	5.5%
Motor vehicle dealers.....	77,158,857	1.1%	89,598,409	1.2%	101,675,806	1.2%	94,278,625	1.1%	100,928,845	1.1%
†††Airplanes, boats - 3% rate.....	7,660,384	0.1%	8,576,440	0.1%	9,939,334	0.1%	10,917,669	0.1%	12,062,345	0.1%
†††[Aircraft: 4.75% general State rate eff 10-1-15]; aircraft primarily included in Unclassified group										
Manufactured home (mobile home) dealers.....	2,518,496	0.0%	2,527,811	0.0%	2,948,437	0.0%	3,224,149	0.0%	3,451,851	0.0%
††Manufactured home (mobile home).....	5,812,359	0.1%	4,692,892	0.1%	5,290,615	0.1%	5,637,813	0.1%	7,130,764	0.1%
[2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]										
††Modular home - [4.75% general State rate eff 1-1-14]	3,406,222	0.0%	4,529,877	0.1%	4,780,002	0.1%	5,033,343	0.1%	4,569,433	0.1%
Other automotive.....	251,165,810	3.5%	274,666,758	3.6%	328,241,350	3.9%	337,768,279	4.0%	359,085,474	4.0%
Food.....	1,178,821,871	16.4%	1,252,560,636	16.6%	1,298,518,552	15.5%	1,352,930,781	16.2%	1,432,454,493	16.0%
Furniture.....	198,590,003	2.8%	208,797,979	2.8%	228,039,705	2.7%	234,487,338	2.8%	247,315,497	2.8%
General merchandise.....	1,572,223,923	21.9%	1,678,831,885	22.2%	1,818,440,582	21.7%	1,855,176,830	22.2%	1,997,696,076	22.4%
Lumber and building material.....	605,434,122	8.4%	648,853,884	8.6%	734,156,654	8.8%	785,299,570	9.4%	874,864,323	9.8%
Utility services, cable, satellite, liquor, aviation fuel†††... [Combined general rate] [see Utility services group notes for imposition and effective dates of the various tax types in category]	1,389,049,822	19.3%	1,381,869,197	18.3%	1,364,921,626	16.3%	1,372,341,214	16.4%	1,390,219,539	15.6%
Unclassified.....	1,583,552,992	22.0%	1,675,178,876	22.2%	1,828,703,716	21.9%	1,960,403,166	23.4%	2,130,803,114	23.9%
†††[Aircraft: 4.75% general State rate eff 10-1-15]										
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	-	-	-	-	-	-	-	-	-	-
[see notes for changes in 2005-06]										
8% Highway use tax - motor vehicle leasing (short-term)	65,776,523	0.9%	73,061,051	1.0%	76,395,796	0.9%	78,478,830	0.9%	84,437,685	0.9%
<b>Total sales and use tax collections</b>	<b>7,186,066,406</b>	<b>100.0%</b>	<b>7,561,719,463</b>	<b>100.0%</b>	<b>8,071,402,030</b>	<b>100.0%</b>	<b>8,367,505,943</b>	<b>100.0%</b>	<b>8,931,811,911</b>	<b>100.0%</b>

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/news/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>

Amounts shown are gross collections of State sales and use tax processed by the Department of Revenue for the July through June of each designated fiscal year.

Negative collection values attributable to the 1% rate business classification reflect negative adjustments made to multiple account periods.

**Business classifications**

Business classifications are not indicative of sales of specific items (merchandising lines), but are, instead, reflective of all transactions reported by a business registered (coded) within a particular classification. For instance, the food category includes sales of all items sold by establishments registered as bakeries, candy and confectionery stores, dairies and dairy bars, vending machine operators, drink stands, restaurants, cafeterias, grills, snack bars, taverns, nightclubs, and grocers (taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany). Sales of taxable food items reported by establishments registered as discount stores, wholesale buying clubs, and convenience stores are included within the general merchandise group - not the food group.

The apparel category includes all transactions (including accessories) reported by merchants registered (coded) as apparel businesses; apparel transactions of department stores, discount stores, wholesale buying clubs, etc. are included within the general merchandise group - not the apparel group.

The furniture category includes all transactions (including accessories) reported by merchants registered (coded) as furniture dealers; furniture items sold by department stores, discount stores, flea markets, etc. are included within the general merchandise group - not the furniture group.

Data are by-product data compiled during the processing of forms and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to the business classification code assigned during the sales and use tax business registration process.

**Changes in general sales tax rate:** Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the rate decreased to 4.75%.

TABLE 32. - Continued

	<b>1%, 2%, 2.5%, and 3% tax group</b> (as of <b>October 1, 2015</b> , the 3% rate applicable to the sales of boats is the remaining operative non-utility State preferential sales and use tax rate);
<b>2001-02</b>	Effective <b>October 1, 2001</b> , the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
<b>2003-04</b>	Effective for sales made on or after <b>January 1, 2004</b> , modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. [§ 105-164.44G] [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]
<b>2005-06</b>	Effective <b>January 1, 2006</b> , sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).
<b>2006-07</b>	Effective <b>July 1, 2006</b> , sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)
<b>2013-14</b>	Effective <b>January 1, 2014</b> , the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were taxed at a State preferential 2% rate with a \$300 maximum tax per section; modular homes were taxed at 2.5%).
<b>2014-15</b>	Effective <b>September 1, 2014</b> , the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser.
<b>2015-16</b>	Effective <b>October 1, 2015</b> , the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery to the purchaser.
<b>Food group:</b>	
<b>1996-97</b>	Effective <b>January 1, 1997</b> , the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.
<b>1998-99</b>	Effective <b>July 1, 1998</b> , the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective <b>May 1, 1999</b> , the 2% State rate applicable to food purchased for home consumption was repealed.
<b>2003-04</b>	Effective <b>July 1, 2003</b> , all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective <b>January 1, 2004</b> , sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).] Effective <b>January 1, 2004</b> , candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).]
<b>2005-06</b>	Effective <b>October 1, 2005</b> , all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.
<b>2007-08</b>	Effective <b>October 1, 2007</b> , bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
<b>2008-09</b>	Effective <b>January 1, 2009</b> , bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.
<b>2014-15</b>	Effective <b>July 1, 2014</b> , the exemption for bakery thrift store sales of bread, rolls, and buns is repealed: such sales are subject to the State general rate of tax.
<b>Utility services group/Combined general rate:</b>	
<b>1996-97</b>	Effective <b>August 1, 1996</b> , sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.
<b>1999-00</b>	Effective <b>July 1, 1999</b> , sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.
<b>2001-02</b>	Effective <b>December 1, 2001</b> , sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective <b>January 1, 2002</b> , gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective <b>January 1, 2002</b> , gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.
<b>2005-06</b>	Effective <b>October 1, 2005</b> , the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective <b>January 1, 2006</b> , the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.
<b>2006-07</b>	Effective <b>December 1, 2006</b> , the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective <b>January 1, 2007</b> , the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.
<b>2007-08</b>	Effective <b>July 1, 2007</b> , the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was reduced from 2.83% to 2.6%. Effective <b>October 1, 2007</b> , the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%. Effective <b>April 1, 2008</b> , the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
<b>2008-09</b>	Effective <b>July 1, 2008</b> , the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.8% to 1.4%.
<b>2009-10</b>	Effective <b>July 1, 2009</b> , the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.4% to 0.8%. Effective <b>September 1, 2009</b> , the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.
<b>2010-11</b>	Effective <b>July 1, 2010</b> , the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.
<b>2011-12</b>	Effective <b>July 1, 2011</b> , the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.
<b>2014-15</b>	Effective <b>July 1, 2014</b> , gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period).
<b>2015-16</b>	Effective <b>January 1, 2016</b> , gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption initially scheduled to expire January 1, 2020; SL 2019-237 extends exemption sunset to January 1, 2024). The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter is exempt from the combined general rate of tax.

STATE SALES AND USE TAX GROSS COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 32.1 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2004-05

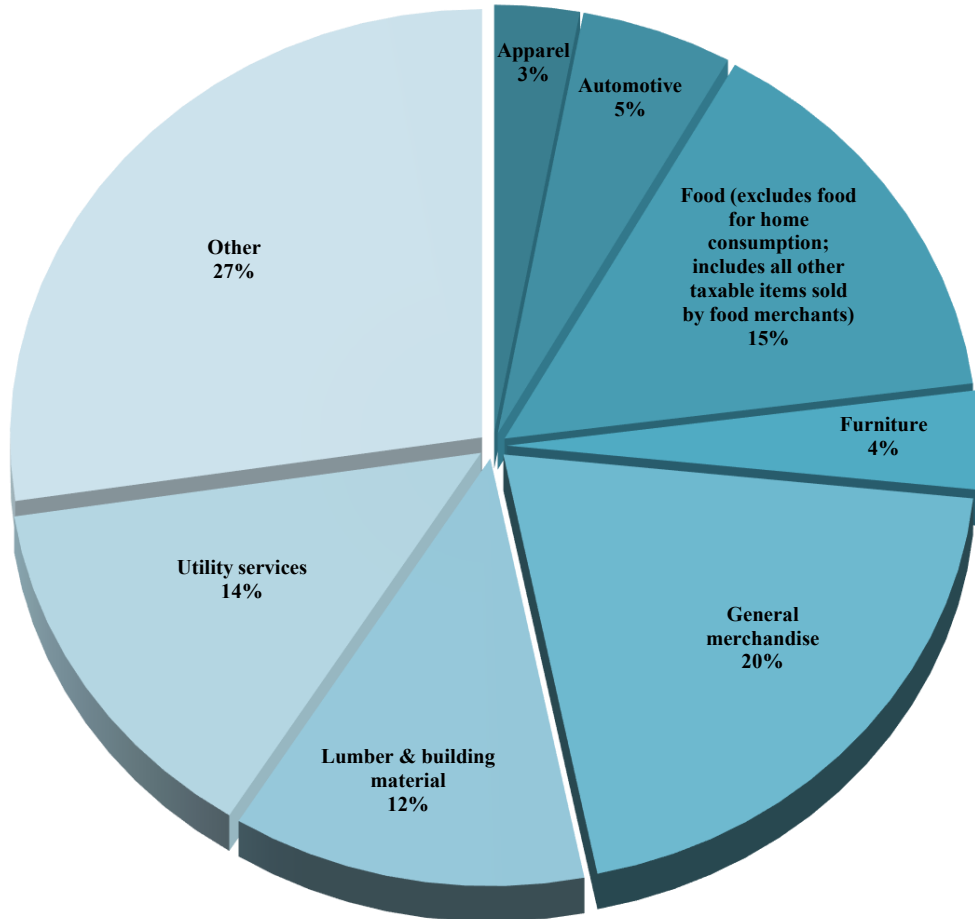
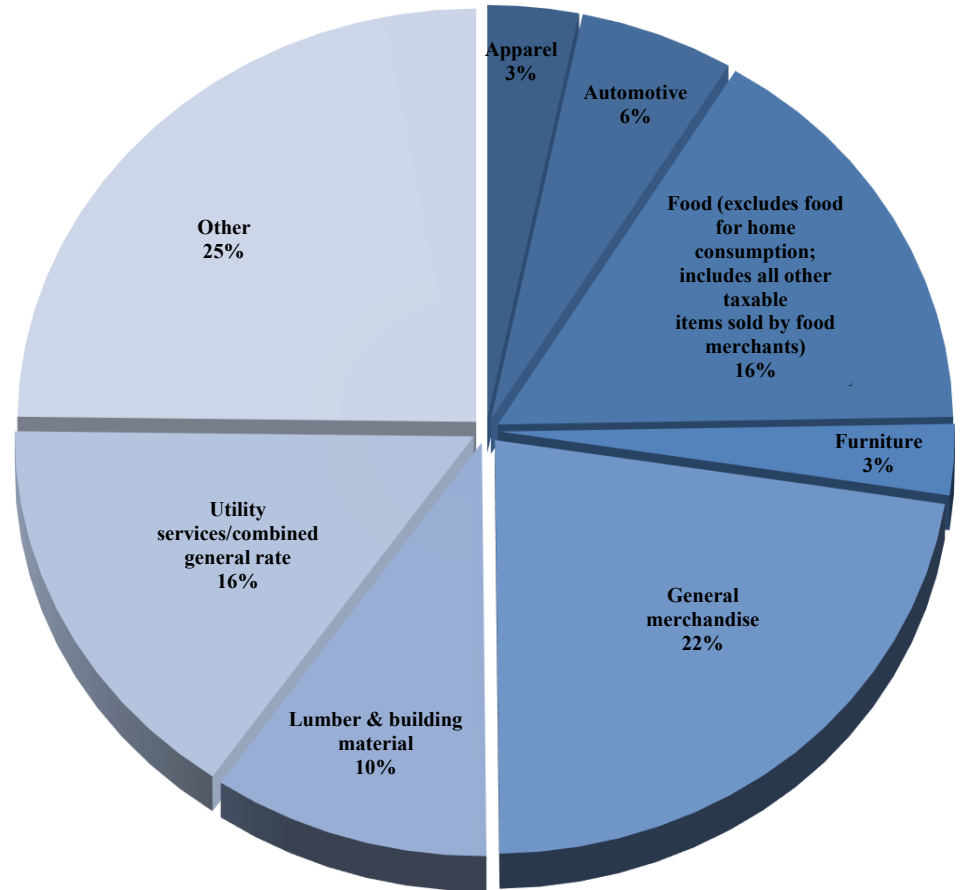


Figure 32.2 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2018-19



Business classifications are not indicative of sales of specific products (merchandising lines), but are, instead, reflective of all taxable items sold by a merchant or business establishment coded in the classification. For example, the food category includes all transactions of establishments such as bakeries, dairy bars, vending machine operators, restaurants, grills, taverns, nightclubs, and grocers. All taxable items sold by a grocer including taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany are included in the food category while taxable food items sold by discount stores, wholesale buying clubs, department stores, and convenience stores are included in the general merchandise group - not the food group. The State tax rate applicable to food for home consumption was repealed effective for transactions on or after May 1, 1999; food for home consumption is subject to a local 2% tax rate.

TABLE 33. SALES AND USE TAX REFUNDS BY TYPE OF TAX REFUNDED BY TYPE OF CLAIMANT

Fiscal year	Carriers in interstate commerce			Nonprofit hospitals, churches, etc.			North Carolina counties, municipalities, United States government and other governmental entities			All others [Excludes refunds of local tax paid by State agencies]†			All refunds [Excludes refunds of local tax paid by State agencies]†		
	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]
2004-05.....	3,778,056	2,093,803	5,871,859	193,330,569	105,735,414	299,065,983	91,837,792	51,358,481	143,196,273	20,989,281	19,023,962	40,013,243	309,935,699	178,211,659	488,147,358
2005-06.....	4,028,153	2,149,603	6,177,757	212,329,737	118,217,934	330,547,671	117,531,791	61,947,781	179,479,572	35,394,652	11,487,136	46,881,789	369,284,334	193,802,455	563,086,789
2006-07.....	5,155,705	2,806,950	7,962,655	214,557,219	105,198,296	319,755,516	77,171,994	60,144,780	137,316,773	24,837,373	9,646,039	34,483,412	321,722,290	177,796,065	499,518,356
2007-08.....	4,496,247	2,531,572	7,027,819	184,143,155	108,371,236	292,514,392	89,758,327	69,310,816	159,069,143	43,065,629	19,781,539	62,847,168	321,463,358	199,995,164	521,458,522
2008-09.....	3,870,785	2,232,006	6,102,792	216,810,046	117,047,722	333,857,768	91,899,768	72,666,916	164,566,685	70,747,621	33,071,847	103,819,468	383,328,220	225,018,492	608,346,712
2009-10.....	4,469,312	2,428,413	6,897,725	161,785,189	89,572,642	251,357,831	85,713,647	65,089,072	150,802,719	42,181,156	19,761,026	61,942,182	294,149,304	176,851,153	471,000,457
2010-11.....	6,694,270	3,414,728	10,108,999	301,659,267	125,105,391	426,764,659	112,104,531	67,964,511	180,069,042	60,958,021	24,240,106	85,198,127	481,416,090	220,724,737	702,140,826
2011-12.....	6,763,990	2,951,118	9,715,107	214,098,591	81,377,497	295,476,088	117,468,231	57,821,760	175,289,992	52,610,759	21,172,452	73,783,212	390,941,571	163,322,827	554,264,398
2012-13.....	4,229,676	2,005,217	6,234,894	223,050,954	102,623,065	325,674,019	90,929,996	55,750,161	146,680,158	59,229,661	26,425,806	85,655,467	377,440,288	186,804,250	564,244,538
2013-14.....	3,652,290	1,791,345	5,443,636	267,984,670	130,162,950	398,147,619	99,189,538	60,703,221	159,892,760	48,961,211	18,449,904	67,411,115	419,787,709	211,107,420	630,895,129
2014-15.....	3,504,161	1,567,051	5,071,211	211,554,518	103,016,951	314,571,469	93,482,728	59,899,880	153,382,608	44,296,501	19,568,735	63,865,236	352,837,908	184,052,617	536,890,524
2015-16.....	11,159,367	5,065,388	16,224,755	236,679,136	113,117,212	349,796,348	94,322,378	60,335,080	154,657,459	62,946,242	14,276,764	77,223,006	405,107,123	192,794,444	597,901,567
2016-17.....	6,653,560	3,042,479	9,696,040	247,749,847	118,884,377	366,634,224	104,707,830	66,321,527	171,029,358	90,160,029	45,808,300	135,968,328	449,271,266	234,056,684	683,327,950
2017-18.....	2,652,712	1,177,358	3,830,070	252,941,945	120,705,203	373,647,148	114,879,642	72,216,236	187,095,878	48,341,648	21,687,514	70,029,163	418,815,947	215,786,312	634,602,259
2018-19.....	3,116,527	1,371,904	4,488,431	313,644,739	152,467,921	466,112,660	120,013,755	76,991,012	197,004,768	63,493,158	28,094,222	91,587,380	500,268,180	258,925,059	759,193,238

Detail may not add to totals due to rounding.

†Refunds of local sales and use taxes paid by State agencies are transferred to the General Fund as non-tax revenue (refer to Table 3).

State agency refund transfers to General Fund (non-tax revenue):

Refunds of local tax paid by State agencies [§ 105-164.14(e)]

Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund.

[The exemption replaced the refund provision.]

2004-05	\$10,241,254	2012-13	\$2,825,727
2005-06	3,013,584	2013-14	3,716,166
2006-07	4,124,281	2014-15	2,451,642
2007-08	3,303,137	2015-16	2,188,868
2008-09	1,906,144	2016-17	1,875,630
2009-10	2,133,686	2017-18	1,734,032
2010-11	2,432,477	2018-19	2,545,157
2011-12	3,555,009		

††Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

TABLE 34. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT

[Refunds are combined State and local taxes]

Fiscal year	Counties [\$]	Muni-cipalities [\$]	Public Schools† [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
2004-05.....	33,611,388	37,980,635	55,756,526	4,587,304	3,113,050	8,147,370	15,847,724	143,196,273
2005-06.....	39,130,085	50,863,093	65,346,833	5,529,512	8,089,712	10,520,337	24,139,562	179,479,572
2006-07.....	42,368,496	55,156,980	24,068,471	5,504,657	2,080,457	8,137,713	15,722,827	137,316,773
2007-08.....	51,746,686	59,799,219	21,413,784	7,396,548	5,361,775	13,351,129	26,109,453	159,069,143
2008-09.....	56,983,541	64,154,598	20,658,916	7,458,198	4,049,026	11,262,406	22,769,630	164,566,685
2009-10.....	49,884,770	61,520,991	17,859,179	7,441,093	4,358,917	9,737,770	21,537,779	150,802,719
2010-11.....	73,060,237	66,648,600	17,255,463	8,061,810	3,678,707	11,364,226	23,104,743	180,069,042
2011-12.....	60,712,820	72,056,625	15,733,314	7,383,048	8,046,010	11,358,175	26,787,233	175,289,992
2012-13.....	47,672,883	59,056,531	16,334,960	7,257,954	5,444,678	10,913,151	23,615,783	146,680,158
2013-14.....	52,187,446	65,195,453	17,215,760	6,725,423	6,722,568	11,846,109	25,294,100	159,892,760
2014-15.....	44,960,034	64,594,644	16,718,934	7,103,031	6,095,455	13,910,511	27,108,997	153,382,608
2015-16.....	44,413,004	71,166,791	17,043,506	7,647,125	1,255,549	13,131,484	22,034,158	154,657,459
2016-17.....	52,726,234	76,559,352	18,104,922	6,010,610	4,311,614	13,316,627	23,638,851	171,029,358
2017-18.....	60,192,406	80,168,427	18,709,215	11,803,422	780,678	15,441,730	28,025,831	187,095,878
2018-19.....	64,656,197	82,152,596	19,281,664	11,391,616	4,764,229	14,758,466	30,914,311	197,004,768

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997; SL 1998-212 created the University of North Carolina Health Care System pursuant to § 116-37 effective November 1, 1998. [The University of North Carolina Health Care System (formerly UNC Hospitals at Chapel Hill)-related refunds are included in the University System amounts.] School administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998. Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid by local school administrative units are non refundable. Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

Detail may not add to totals due to rounding.

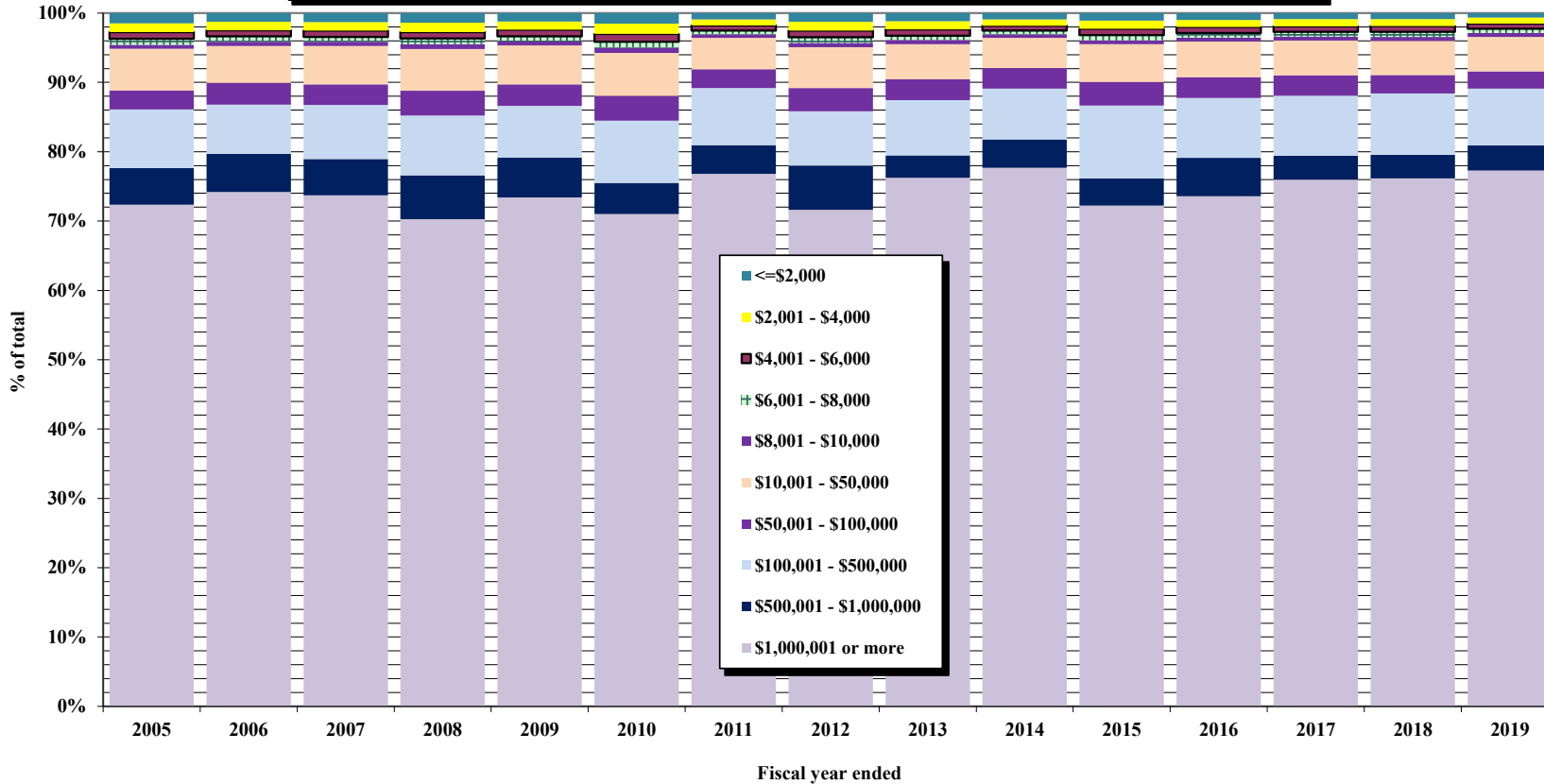


The following nonprofit entities are allowed a refund under § 105-164.14(b):

- nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E). [nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.
- certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

Number of claimants reflects the number of nonprofit entities to which at least one refund check issuance related financial transaction occurred during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date of the same year. The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).

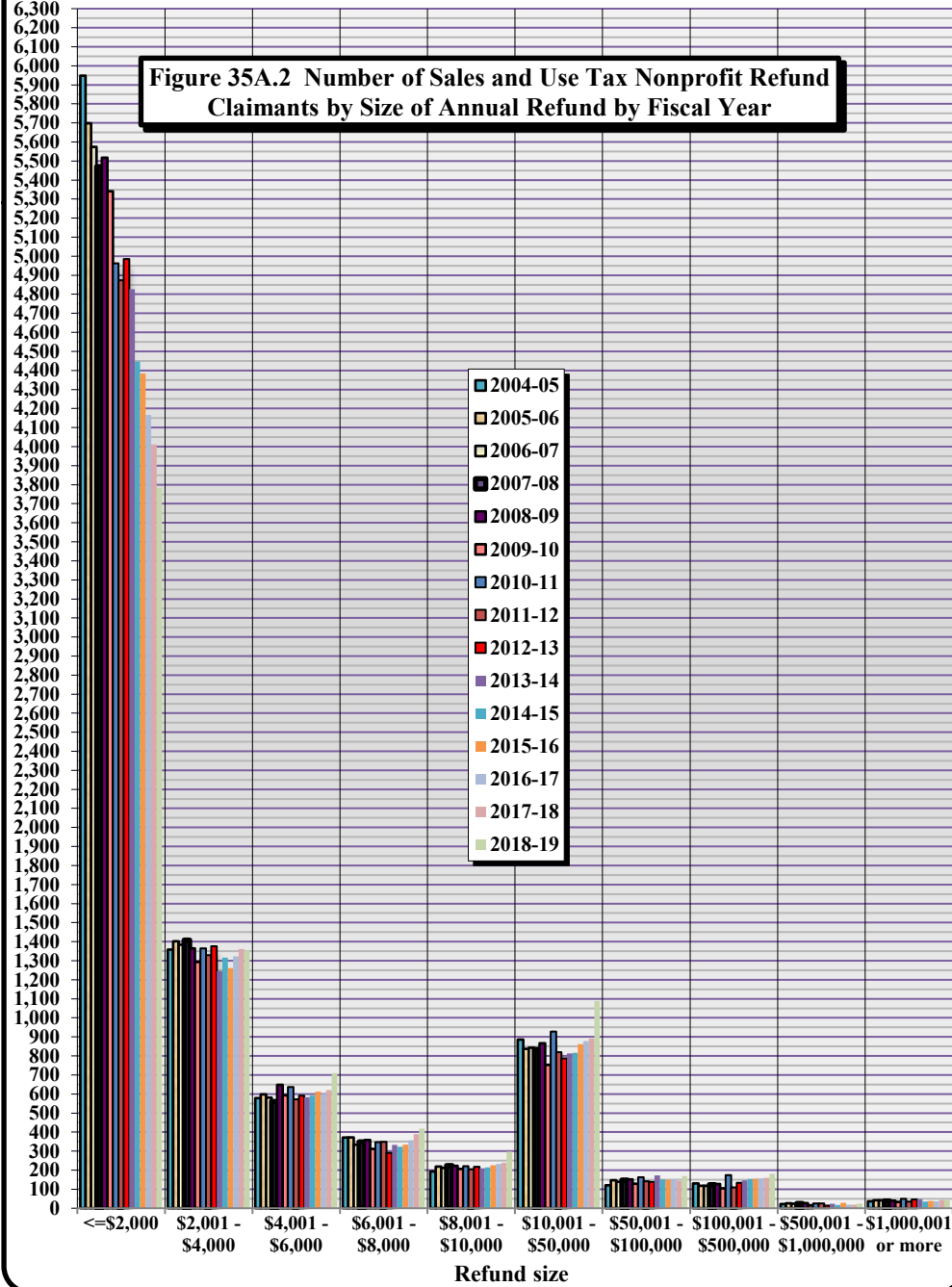
**Figure 35A.1 Annual Sales and Use Tax Refunds Issued to Nonprofit Entities By Size of Refund By Fiscal Year**  
 [Refunds include State and local taxes]





**Claimants**

**Figure 35A.2 Number of Sales and Use Tax Nonprofit Refund Claimants by Size of Annual Refund by Fiscal Year**



**Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2018-19**

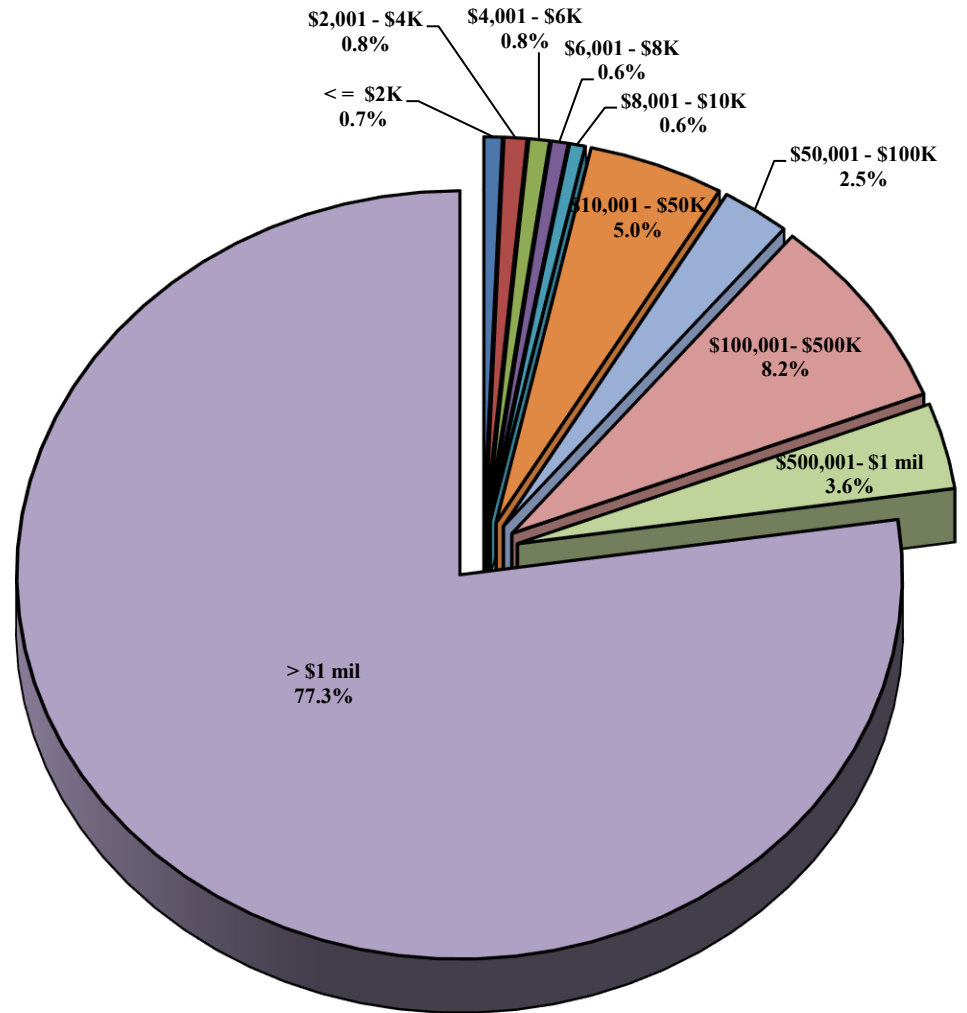


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

Nonprofit Entity Type	Fiscal year 2004-05				Fiscal year 2005-06				Fiscal year 2006-07				Fiscal year 2007-08				Fiscal year 2008-09			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	87	46.0%	192,820,322	74.9%	84	45.2%	218,960,776	76.3%	77	41.8%	213,403,836	76.9%	81	43.1%	195,557,648	78.4%	83	42.8%	231,074,534	79.9%
Educational institutions:																				
Collegiate institutions	24	12.7%	49,624,545	19.3%	26	14.0%	48,522,414	16.9%	27	14.7%	45,589,406	16.4%	27	14.4%	36,243,729	14.5%	28	14.4%	38,265,853	13.2%
Elementary, secondary institutions	11	5.8%	2,274,013	0.9%	6	3.2%	1,091,641	0.4%	7	3.8%	1,325,592	0.5%	8	4.3%	1,374,928	0.6%	16	8.2%	2,478,955	0.9%
Churches and other religious institutions	15	7.9%	2,710,671	1.1%	22	11.8%	5,852,296	2.0%	17	9.2%	3,904,682	1.4%	19	10.1%	4,199,828	1.7%	15	7.7%	2,615,262	0.9%
Charitable and other institutions	30	15.9%	6,774,471	2.6%	28	15.1%	7,658,259	2.7%	32	17.4%	8,037,225	2.9%	29	15.4%	6,745,371	2.7%	34	17.5%	10,446,998	3.6%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	11.6%	3,276,563	1.3%	20	10.8%	4,876,823	1.7%	24	13.0%	5,072,427	1.8%	24	12.8%	5,202,672	2.1%	18	9.3%	4,323,835	1.5%
<b>Total</b>	<b>189</b>	<b>100.0%</b>	<b>257,480,586</b>	<b>100.0%</b>	<b>186</b>	<b>100.0%</b>	<b>286,962,209</b>	<b>100.0%</b>	<b>184</b>	<b>100.0%</b>	<b>277,333,168</b>	<b>100.0%</b>	<b>188</b>	<b>100.0%</b>	<b>249,324,176</b>	<b>100.0%</b>	<b>194</b>	<b>100.0%</b>	<b>289,205,437</b>	<b>100.0%</b>

Nonprofit Entity Type	Fiscal year 2009-10				Fiscal year 2010-11				Fiscal year 2011-12				Fiscal year 2012-13				Fiscal year 2013-14			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	73	47.4%	159,758,501	75.2%	93	37.2%	309,194,643	81.2%	73	42.7%	204,976,725	80.8%	70	36.3%	227,175,164	79.8%	73	33.6%	283,661,255	79.9%
Educational institutions:																				
Collegiate institutions	20	13.0%	37,144,579	17.5%	33	13.2%	41,731,906	11.0%	20	11.7%	28,415,744	11.2%	26	13.5%	34,362,285	12.1%	29	13.4%	40,791,372	11.5%
Elementary, secondary institutions	7	4.5%	1,011,316	0.5%	15	6.0%	3,009,623	0.8%	9	5.3%	1,815,019	0.7%	11	5.7%	1,637,245	0.6%	18	8.3%	3,444,289	1.0%
Churches and other religious institutions	17	11.0%	2,987,854	1.4%	26	10.4%	4,446,191	1.2%	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%	22	10.1%	4,288,508	1.2%
Charitable and other institutions	26	16.9%	9,340,656	4.4%	56	22.4%	15,526,401	4.1%	36	21.1%	11,044,840	4.4%	39	20.2%	12,533,486	4.4%	44	20.3%	14,978,901	4.2%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	11	7.1%	2,126,495	1.0%	27	10.8%	6,738,258	1.8%	18	10.5%	4,384,480	1.7%	31	16.1%	6,624,447	2.3%	31	14.3%	7,677,806	2.2%
<b>Total</b>	<b>154</b>	<b>100.0%</b>	<b>212,369,400</b>	<b>100.0%</b>	<b>250</b>	<b>100.0%</b>	<b>380,647,023</b>	<b>100.0%</b>	<b>171</b>	<b>100.0%</b>	<b>253,636,484</b>	<b>100.0%</b>	<b>193</b>	<b>100.0%</b>	<b>284,784,197</b>	<b>100.0%</b>	<b>217</b>	<b>100.0%</b>	<b>354,842,131</b>	<b>100.0%</b>

Nonprofit Entity Type	Fiscal year 2014-15				Fiscal year 2015-16				Fiscal year 2016-17				Fiscal year 2017-18				Fiscal year 2018-19			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	79	38.5%	213,241,196	78.2%	75	34.1%	240,831,871	78.4%	68	32.2%	252,111,495	78.1%	70	31.7%	260,485,246	78.9%	80	32.4%	303,340,300	73.0%
Educational institutions:																				
Collegiate institutions	24	11.7%	37,308,093	13.7%	36	16.4%	42,303,844	13.8%	29	13.7%	45,649,882	14.1%	29	13.1%	32,886,962	10.0%	31	12.6%	69,911,588	16.8%
Elementary, secondary institutions	14	6.8%	2,671,591	1.0%	19	8.6%	3,111,354	1.0%	22	10.4%	3,816,994	1.2%	23	10.4%	4,362,189	1.3%	24	9.7%	5,855,418	1.4%
Churches and other religious institutions	19	9.3%	3,442,025	1.3%	20	9.1%	3,524,851	1.1%	23	10.9%	4,848,798	1.5%	25	11.3%	5,623,909	1.7%	21	8.5%	4,768,822	1.1%
Charitable and other institutions	38	18.5%	9,815,460	3.6%	43	19.5%	11,094,052	3.6%	43	20.4%	10,112,469	3.1%	51	23.1%	19,664,972	6.0%	58	23.5%	21,124,937	5.1%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	31	15.1%	6,162,648	2.3%	27	12.3%	6,126,659	2.0%	26	12.3%	6,463,539	2.0%	23	10.4%	7,308,677	2.2%	33	13.4%	10,271,648	2.5%
<b>Total</b>	<b>205</b>	<b>100.0%</b>	<b>272,641,014</b>	<b>100.0%</b>	<b>220</b>	<b>100.0%</b>	<b>306,992,630</b>	<b>100.0%</b>	<b>211</b>	<b>100.0%</b>	<b>323,003,176</b>	<b>100.0%</b>	<b>221</b>	<b>100.0%</b>	<b>330,331,955</b>	<b>100.0%</b>	<b>247</b>	<b>100.0%</b>	<b>415,272,713</b>	<b>100.0%</b>

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations [sales and use tax liability indirectly incurred by a nonprofit entity either through reimbursement to an authorized person of the entity for the purchase of tangible personal property, or on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the nonprofit entity and is being erected, altered, or repaired for use by the nonprofit entity for carrying on its nonprofit activities is considered a sales or use tax liability incurred on direct purchases by the nonprofit entity].

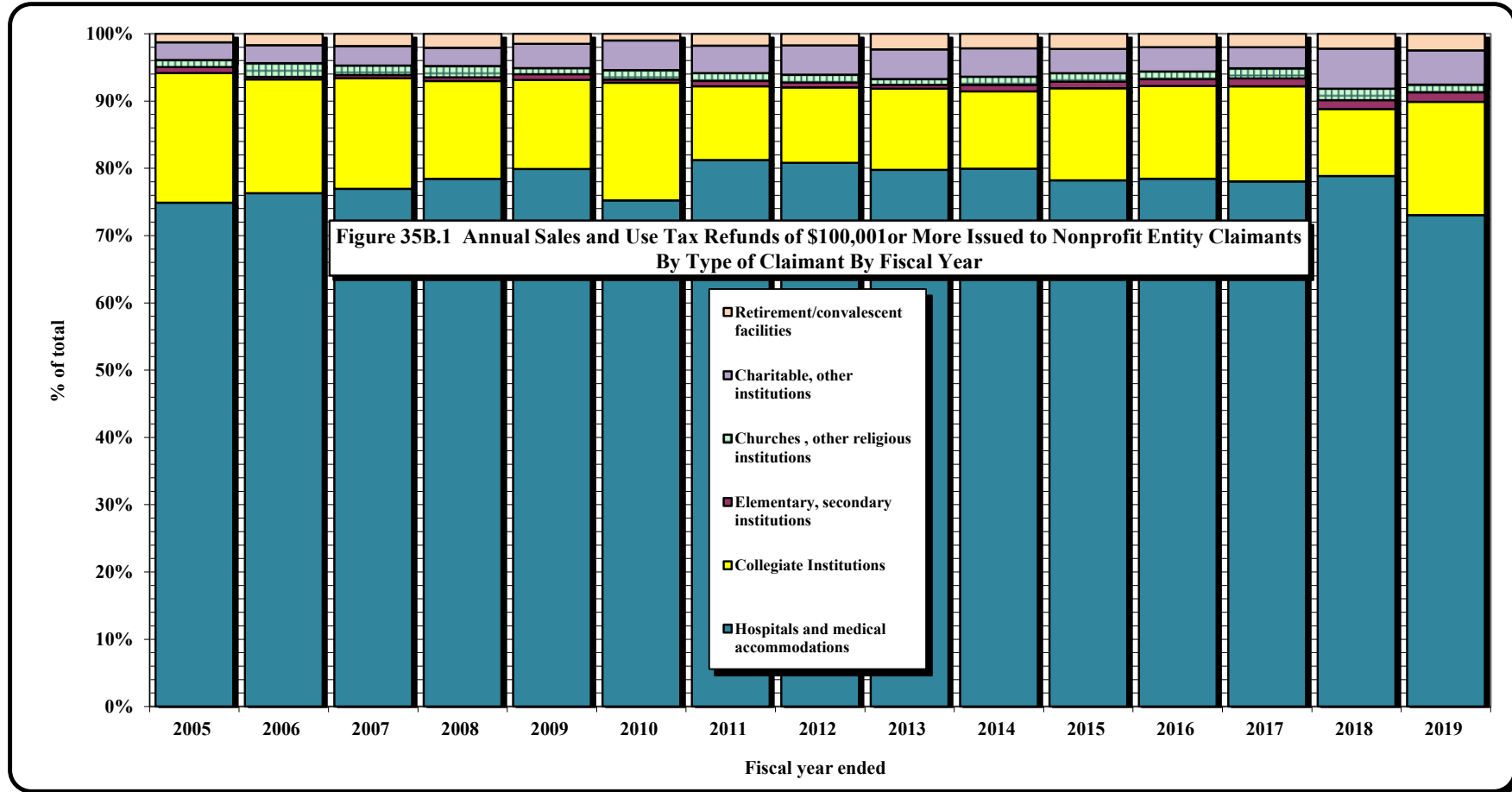
SL 2013-316, s. 3.4.(b) provides that the aggregate annual refund of State sales and use tax allowed an entity under this subsection for the State's fiscal year may not exceed \$31,700,000 and that the aggregate annual refund of local sales and use tax allowed an entity under this subsection for the State's fiscal year may not exceed \$13,300,000 (effective July 1, 2014 and applies to purchases made on or after that date).

Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions. Refunds allowed under this section do not apply to purchases of electricity, telecommunications service, ancillary service, piped natural gas, video programming, or a prepaid meal plan.

The following nonprofit entities are allowed a refund under § 105-164.14(b):

- nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E).  
[nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.
- certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

Number of claimants reflects the number of nonprofit entities to which at least one refund check issuance related financial transaction occurred during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date of the same year; The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).



**Figure 35B.2 Fifteen-Year Trend in Annual Sales and Use Tax Refunds of \$100,001 or More Issued to Nonprofit Entity Claimants**

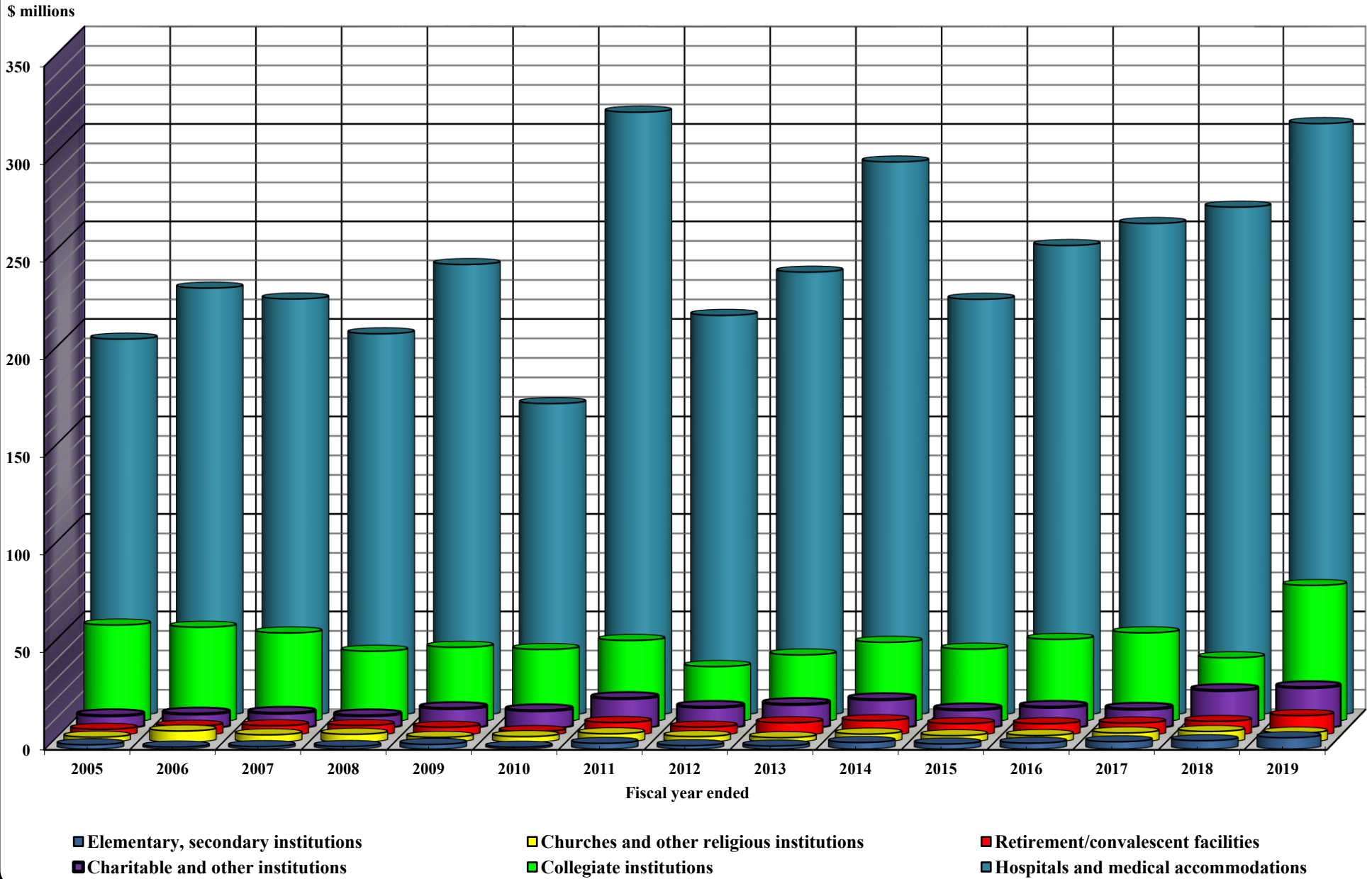


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[§ 105 ARTICLE 5.]

[Beginning with fiscal year 2009-2010, county collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate plus any tax collections generated from preferential State sales and use tax rates that are sourced to a specific county.]

County	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance.....	49,839,371	53,784,938	59,966,191	62,161,638	63,345,711	72,468,772	87,130,259	80,129,204	79,297,311	86,702,084	95,257,250	104,182,594	109,931,948	114,944,276	122,464,230
Alexander.....	4,918,836	4,947,818	5,263,218	4,647,721	4,569,335	6,894,419	7,914,559	7,328,458	7,213,980	7,241,734	7,621,510	8,242,513	8,907,291	9,435,745	10,217,502
Alleghany.....	2,467,351	2,818,043	3,055,775	3,117,986	2,677,284	3,065,480	3,606,691	3,034,972	2,796,068	2,936,061	3,127,545	3,207,631	3,490,150	3,627,843	3,977,469
Anson.....	3,911,263	4,272,770	4,361,342	4,190,869	4,234,503	5,369,926	6,071,275	5,343,199	5,299,743	5,747,863	5,853,130	6,446,240	6,963,561	7,055,507	7,455,530
Ashe.....	6,194,880	6,455,118	7,426,760	7,447,294	7,233,071	9,089,088	10,343,859	9,080,953	8,613,542	8,870,746	9,660,485	10,905,296	12,091,477	12,428,987	13,777,733
Avery.....	6,211,723	6,783,570	7,700,180	7,697,047	6,839,914	9,222,246	10,327,786	8,652,699	8,604,015	9,188,176	10,115,055	10,811,333	11,866,454	12,763,506	14,550,397
Beaufort.....	15,126,932	15,075,070	15,678,215	15,585,107	15,532,098	19,498,406	21,267,497	19,527,422	18,182,982	17,723,570	20,585,164	20,671,918	21,414,315	22,027,127	25,094,284
Bertie.....	1,585,022	2,228,604	1,620,475	1,572,678	1,628,483	3,130,749	3,540,433	3,119,783	3,322,319	3,441,458	3,773,829	3,865,378	4,052,515	4,401,156	4,109,257
Bladen.....	5,911,341	5,774,057	5,572,058	4,903,688	5,166,216	8,408,377	9,469,640	8,559,610	8,688,531	8,836,106	9,000,694	9,256,620	10,080,681	10,735,923	10,517,949
Brunswick.....	34,178,492	38,045,896	41,768,694	40,485,487	39,937,385	49,671,793	57,091,079	51,627,554	53,969,058	58,108,909	64,008,135	68,933,918	76,988,960	81,990,963	89,997,638
Buncombe.....	121,085,757	131,751,653	147,013,762	140,356,609	132,558,499	156,991,513	180,256,585	160,858,195	173,771,437	181,363,146	205,442,346	224,314,403	244,853,027	259,359,218	274,487,529
Burke.....	18,061,822	18,568,802	19,194,061	19,252,245	18,728,568	24,917,392	28,454,621	24,630,412	25,407,897	26,969,321	28,763,557	30,961,281	32,398,980	33,930,871	36,779,907
Cabarrus.....	70,415,422	75,760,267	82,429,237	79,303,175	80,607,883	107,152,835	118,663,086	111,461,667	116,383,791	123,405,141	135,318,637	147,496,641	160,346,789	165,040,522	175,654,101
Caldwell.....	16,953,614	17,751,700	18,866,701	19,010,237	19,343,683	23,232,995	25,766,702	23,455,504	22,348,659	23,547,909	26,680,753	27,253,250	27,105,754	27,816,218	30,301,015
Camden.....	1,048,156	1,642,522	1,589,862	1,626,294	1,432,573	2,439,702	3,003,630	2,456,555	2,378,786	2,302,563	2,276,736	2,588,473	2,399,079	2,499,712	2,649,419
Carteret.....	32,223,010	35,312,631	36,844,840	35,099,441	35,025,734	42,015,384	46,625,761	42,272,414	40,830,995	43,200,872	46,533,262	49,552,351	53,150,812	56,116,308	63,778,058
Caswell.....	1,425,147	1,360,696	1,366,127	1,315,052	1,331,018	2,321,666	2,872,974	2,835,167	2,437,182	2,544,020	2,798,326	2,819,956	3,018,330	3,517,701	3,527,998
Catawba.....	70,309,771	74,419,881	80,665,656	78,299,634	72,811,513	88,351,941	98,533,897	85,176,034	82,998,286	85,866,680	93,175,390	100,524,175	109,918,094	112,502,474	117,295,800
Chatham.....	10,258,771	10,476,762	13,214,818	13,161,025	12,719,286	18,218,305	20,950,706	18,265,836	18,774,696	20,234,969	22,742,788	25,770,378	27,695,060	28,797,489	31,173,766
Cherokee.....	10,454,405	11,799,664	12,738,293	10,951,943	10,748,314	11,325,000	12,403,493	10,692,840	10,294,061	10,522,166	11,532,807	12,409,144	13,874,849	14,866,529	16,043,001
Chowan.....	3,061,263	3,403,699	3,704,208	3,368,527	3,120,013	4,808,715	5,400,857	4,744,508	4,650,868	4,861,841	4,953,421	5,580,185	5,846,652	6,030,538	6,542,808
Clay.....	2,393,731	2,551,593	2,378,388	2,305,630	2,120,799	2,989,700	3,212,876	2,827,691	2,761,502	3,096,452	3,159,948	3,348,111	3,271,372	3,596,231	4,014,519
Cleveland.....	26,128,463	27,139,116	28,211,170	27,626,117	28,804,533	31,289,268	37,479,296	34,227,482	33,827,465	33,444,389	38,185,054	38,815,664	44,399,933	49,024,835	49,592,261
Columbus.....	13,130,144	13,473,944	13,909,232	13,144,705	13,535,574	16,154,807	17,837,238	15,369,103	15,806,065	16,058,966	16,224,667	16,929,125	18,620,911	19,458,156	20,286,988
Craven.....	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	44,659,260	47,030,427	43,067,062	40,937,067	40,796,555	43,699,947	47,113,908	50,026,910	51,241,292	59,868,061
Cumberland....	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	172,926,317	194,690,682	171,394,977	169,552,847	167,238,011	176,105,728	183,530,396	192,711,533	192,897,696	205,820,272
Currituck.....	9,352,254	10,299,573	10,042,159	9,910,026	9,908,895	15,813,782	19,180,930	18,508,365	18,862,555	19,091,309	19,807,221	20,909,324	22,485,196	24,552,403	25,604,944
Dare.....	49,883,302	51,604,582	52,824,658	50,609,715	50,866,855	52,554,877	63,416,314	56,770,905	56,720,164	57,830,610	60,926,951	64,379,053	70,661,477	73,855,485	76,117,949
Davidson.....	36,290,045	38,184,094	40,495,470	38,524,918	37,863,062	43,283,985	48,381,914	43,746,219	42,680,654	44,215,974	50,762,796	55,614,701	60,077,560	61,407,118	68,261,350
Davie.....	6,929,534	8,069,983	9,160,910	8,832,067	9,145,567	11,147,143	11,988,647	10,679,987	12,249,040	13,320,737	13,649,524	14,275,680	15,668,026	15,531,282	17,660,604
Duplin.....	9,456,290	10,304,947	10,387,751	9,974,983	10,754,083	14,267,834	16,449,812	14,988,559	15,681,485	15,788,343	16,086,688	17,289,246	19,068,566	18,804,856	21,444,902
Durham.....	158,512,266	164,700,048	166,292,584	158,239,661	160,546,492	214,526,124	239,871,532	215,264,465	234,204,186	262,026,510	290,375,336	307,516,702	327,695,905	342,566,859	370,048,115
Edgecombe.....	11,161,356	11,220,847	12,205,126	12,414,798	12,798,331	14,806,990	17,170,224	15,675,310	14,113,322	15,183,082	15,284,080	15,640,276	16,804,379	17,039,765	20,514,846
Forsyth.....	170,452,379	178,645,637	183,934,999	180,708,232	169,183,612	198,912,776	226,207,719	200,483,665	195,551,288	199,500,835	217,182,155	234,532,904	255,416,903	255,997,375	273,667,233
Franklin.....	10,821,064	12,942,325	13,740,776	12,385,607	11,400,686	12,566,613	13,884,105	12,877,245	13,083,390	13,799,013	15,366,996	16,980,714	18,726,895	19,808,493	21,424,958
Gaston.....	59,537,286	59,261,914	65,186,665	62,889,322	62,094,275	76,408,539	85,424,289	78,961,861	75,622,149	78,014,281	85,624,816	92,604,260	100,306,301	103,863,209	116,728,638
Gates.....	657,759	662,141	619,181	648,341	686,390	1,197,645	1,320,173	1,187,862	1,276,286	1,360,668	1,455,209	1,550,214	1,702,271	1,752,354	1,856,694
Graham.....	1,489,138	1,707,628	1,895,611	1,847,337	1,700,467	2,235,352	2,503,881	2,369,748	2,501,629	2,441,464	2,471,669	2,724,302	3,302,190	3,277,814	3,461,054
Granville.....	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,436,440	13,564,336	12,068,434	12,272,074	12,913,704	14,520,330	15,155,707	16,749,085	16,693,993	17,899,693
Greene.....	1,670,156	1,697,675	1,872,550	1,732,044	1,693,999	2,549,839	2,926,179	2,791,521	2,566,384	2,689,506	2,898,266	3,089,392	3,047,168	3,217,710	3,534,390
Guilford.....	243,593,275	248,258,970	262,090,539	259,181,335	247,202,241	268,141,163	308,198,372	273,902,247	268,772,321	279,643,841	307,228,121	319,588,676	350,458,005	354,025,588	377,948,102
Halifax.....	14,376,930	14,589,787	15,491,974	14,269,835	15,117,952	19,354,892	21,175,911	19,660,364	19,420,364	20,102,529	21,457,464	21,892,455	23,465,340	24,551,560	27,540,051
Harnett.....	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668	30,589,634	27,115,962	27,700,737	27,113,949	33,689,881	37,402,588	41,159,323	43,307,067	46,144,877
Haywood.....	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,483,338	29,879,599	26,321,784	26,887,770	27,152,454	30,180,126	31,895,038	33,794,395	34,787,116	37,124,969
Henderson.....	34,578,055	35,024,030	37,629,713	36,089,622	34,421,875	41,007,386	45,507,802	39,196,946	42,236,310	43,290,072	47,275,901	52,473,471	57,447,949	60,301,491	64,083,222
Hertford.....	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	8,359,522	10,144,126	9,487,602	9,211,660	9,512,154	9,783,091	9,887,453	10,262,833	10,603,013	10,945,117
Hoke.....	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503	7,695,135	7,986,918	8,382,562	9,006,758	10,166,210	10,342,297
Iredell.....	1,747,433	1,819,018	1,928,231	2,127,211	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973	2,600,518	2,677,809	2,828,831	2,911,602	2,898,857	3,153,205
Jay.....	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	78,454,289	88,918,100	84,399,781	80,701,571	85,034,520	94,512,314	100,025,939	108,840,847	111,674,189	120,977,193
Jackson.....	11,634,418	12,300,968	14,798,582	14,210,280	13,605,381	17,040,247	18,411,366	16,414,156	16,248,961	17,553,693	19,775,626	20,397,869	23,233,661	24,807,228	27,390,938

TABLE 36A. - Continued

County	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]
Johnston.....	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544	66,545,921	59,402,423	60,488,846	63,095,637	68,991,093	73,555,615	82,614,182	87,255,600	98,241,077
Jones.....	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979	1,668,118	1,586,495	1,362,937	1,402,439	1,370,014	1,413,005	1,934,157	2,209,212	2,626,897
Lee.....	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853	31,789,057	29,149,124	28,419,942	28,319,034	29,978,214	33,076,429	36,460,827	37,470,322	39,905,747
Lenoir.....	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,971	22,981,715	22,945,276	24,103,856	25,727,798	26,748,705	28,774,914
Lincoln.....	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290	27,873,756	30,204,280	35,299,469	37,076,566	43,378,801
Macon.....	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044	20,248,726	17,780,370	18,186,261	18,699,861	19,999,834	21,221,372	23,965,508	25,053,722	26,595,070
Madison.....	1,861,746	2,215,281	2,420,997	2,385,887	2,432,855	3,718,906	4,104,297	3,673,912	3,769,894	3,841,138	4,081,372	4,577,223	5,005,682	5,273,244	5,739,697
Martin.....	5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005	8,726,181	8,723,395	8,970,941	9,014,834	9,460,051	9,623,310	10,069,953
McDowell.....	8,908,371	9,525,260	10,378,314	10,362,129	10,429,398	12,967,091	14,335,986	13,686,522	12,942,460	13,907,113	14,610,500	15,188,101	16,638,989	16,753,830	18,880,627
Mecklenburg...	525,641,824	589,695,934	617,168,389	605,275,800	550,288,760	707,544,808	789,192,453	721,621,322	743,280,463	783,023,737	871,559,286	935,879,686	1,013,529,923	1,057,219,436	1,133,835,318
Mitchell.....	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688	7,048,236	6,334,977	5,840,193	6,057,546	6,075,045	6,198,124	6,636,205	6,943,169	7,078,183
Montgomery...	5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249	6,837,565	6,057,732	6,380,488	6,552,016	7,189,036	7,749,842	8,057,972	9,156,640	10,311,612
Moore.....	30,862,831	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852	51,431,463	44,999,713	45,381,145	47,768,139	51,235,579	54,213,173	59,391,709	60,283,158	65,393,538
Nash.....	35,080,109	37,558,669	39,182,189	37,522,086	36,085,093	46,208,584	49,904,643	43,822,370	41,621,626	41,772,877	43,951,352	47,129,856	49,953,237	51,985,463	54,241,761
New Hanover..	113,003,201	125,604,624	131,080,941	121,873,067	113,430,216	138,519,908	164,092,581	153,562,657	155,186,654	161,173,285	178,907,360	192,126,730	209,055,147	213,551,959	241,850,475
Northampton..	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994	3,570,322	3,173,697	3,775,487	3,495,064	3,669,086	4,384,107	4,331,880	5,294,317	5,645,958
Onslow.....	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239	89,392,491	89,864,358	94,385,519	97,357,284	113,388,467
Orange.....	37,951,487	40,822,603	41,765,632	41,536,604	41,048,630	52,498,270	58,800,994	51,537,066	56,136,378	67,839,572	70,465,534	74,763,224	82,256,872	84,256,048	91,735,114
Pamlico.....	1,967,729	2,342,694	2,228,482	2,610,161	2,785,640	3,185,680	3,909,809	3,164,229	3,105,126	3,310,366	3,623,939	3,848,335	4,182,812	4,356,587	4,904,884
Pasquotank....	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638	19,293,923	21,571,602	22,739,496	22,680,583	25,108,764
Pender.....	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582	14,937,353	17,138,422	19,248,852	21,703,430	23,249,669	26,384,685
Perquimans....	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504	2,383,814	2,063,349	2,238,662	2,414,230	2,553,004	2,901,530	3,283,044	2,838,186	3,075,086
Person.....	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224	13,926,639	12,841,580	12,127,858	12,846,891	13,441,779	14,103,846	14,859,432	15,910,335	17,142,285
Pitt.....	60,252,886	60,601,612	64,532,760	63,749,627	61,800,087	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892	96,301,772	102,218,549	110,989,308	112,320,959	117,124,876
Polk.....	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898	5,467,504	5,854,214	6,380,258	7,027,755	8,657,009
Randolph.....	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771	41,852,277	44,486,452	49,654,911	54,553,617	55,435,317	58,864,206
Richmond.....	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467	16,786,222	15,384,781	14,119,346	13,735,576	15,938,801	17,042,125	18,192,012	18,307,163	19,262,062
Robeson.....	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020	40,842,785	44,132,288	47,689,084	50,444,018	50,183,324	54,764,340
Rockingham...	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019	26,725,724	28,658,775	29,719,054	31,906,656	31,854,619	35,515,911
Rowan.....	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701	53,101,072	47,412,209	44,880,014	47,903,663	52,464,176	55,758,893	61,198,378	61,928,373	69,856,492
Rutherford.....	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621	26,193,005	25,705,929	21,457,595	21,512,133	21,882,916	24,778,657	29,004,461	27,249,454	31,362,374
Sampson.....	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	20,269,931	18,245,385	17,567,839	18,153,285	17,753,285	19,770,048	21,753,001	22,727,891	22,280,269	23,906,878
Scotland.....	10,617,590	10,799,784	10,977,329	10,408,995	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864	11,428,770	12,006,773	12,728,664	14,098,539	15,231,951	15,381,416
Stanly.....	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562	23,997,375	20,781,891	21,221,622	20,924,017	22,275,838	24,580,972	26,814,176	27,826,430	30,744,212
Stokes.....	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251	8,630,177	7,550,349	7,789,310	7,993,779	8,389,237	9,775,396	10,774,330	11,782,870	12,338,575
Surry.....	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056	40,344,276	34,358,847	34,555,562	35,291,172	37,251,195	39,562,242	42,385,388	42,426,027	45,173,093
Swain.....	2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,036,337	5,907,419	6,577,621	6,859,902	6,894,685
Transylvania...	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430	12,136,605	13,113,279	14,277,505	15,727,098	16,426,164	17,995,536
Tyrrell.....	450,017	520,132	531,366	516,149	500,760	815,849	811,650	870,228	872,335	913,131	886,545	1,015,249	1,018,243	1,216,758	1,111,046
Union.....	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910	76,783,520	85,782,924	96,256,708	98,555,550	104,503,407
Vance.....	13,453,676	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810	18,242,583	19,842,352	20,699,406	20,237,974	21,297,776
Wake.....	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000	588,568,508	527,062,904	544,555,073	575,258,028	633,576,132	682,716,448	760,914,052	870,528,454	938,626,422
Warren.....	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580	3,515,504	3,336,565	3,231,837	3,200,224	3,247,141	3,484,427	3,687,027	3,868,386	4,122,474
Washington....	2,092,805	2,109,046	2,112,961	2,138,204	2,389,071	3,446,766	4,036,193	3,483,575	3,309,440	3,441,274	3,461,477	3,492,061	5,837,588	4,928,038	4,135,078
Watauga.....	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205	34,626,888	36,932,525	40,572,073	41,609,423	44,121,157
Wayne.....	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	45,639,283	51,860,367	49,380,014	46,484,317	46,529,330	49,999,995	52,359,003	55,672,318	55,906,405	60,663,441
Wilkes.....	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706	22,107,115	24,964,380	23,333,167	22,742,134	24,323,804	24,429,093	25,243,824	28,523,131	30,245,884	34,312,870
Wilson.....	25,972,110	28,129,923	32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686	37,875,620	39,630,770	43,454,591	48,317,740	47,088,020	50,121,098
Yadkin.....	5,739,035	6,064,344	6,981,737	6,971,528	7,171,828	8,852,973	9,204,021	7,754,306	7,839,261	8,148,499	8,869,225	9,441,384	10,276,851	10,202,123	10,818,935
Yancey.....	3,642,939	4,706,965	5,193,689	5,617,693	4,805,474	4,838,582	5,546,771	4,799,544	4,804,010	4,694,041	4,952,659	5,154,882	5,692,787	5,915,378	6,837,131
Unallocated....	709,586,916	837,778,684	645,345,242	768,097,749	604,593,259	440,307,903	396,298,599	332,632,069	309,558,206	337,730,627	360,466,355	357,662,640	371,651,521	375,097,855	390,481,372
Statewide totals															

TABLE 36A. - Continued

**Changes in general sales tax rate:** Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

**Changes in sales tax rate applicable to purchases of food for home consumption:**

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed. Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2007, bakery thrift store sales of breads, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax. Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

**Utility services group:**

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%. Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax. Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, intrastate, toll, private telecommunications, and mobile telecommunications services. Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and spirituous liquor increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service are taxable being subject to both the State general rate of tax and local rates; effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction; effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments; effective September 1, 2009, the combined general rate increased to 8%; effective July 1, 2011, the combined general rate decreased to 7% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009. The combined general rate is imposed on the gross receipts of telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry for qualifying purposes was reduced from 2.83% to 2.6%; effective October 1, 2007, the tax rate was further reduced to 1.8% for manufacturing qualifying purposes and applicability was expanded to include electricity sold to farmers for qualifying purposes; effective July 1, 2008, the tax rate decreased from 1.8% to 1.4%; effective July 1, 2009, the tax rate decreased from 1.4% to 0.8%; effective July 1, 2010, the 0.8% tax rate was repealed. Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). Effective January 1, 2016, gross receipts derived from the retail sale of certain aviation gasoline and jet fuel are subject to the 7% combined general rate.

**Changes in State 1% and 3% rates in 2005-06, 2006-07, and 2015-16:**

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*). Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.) Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

**Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:**

Effective January 1, 2014, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

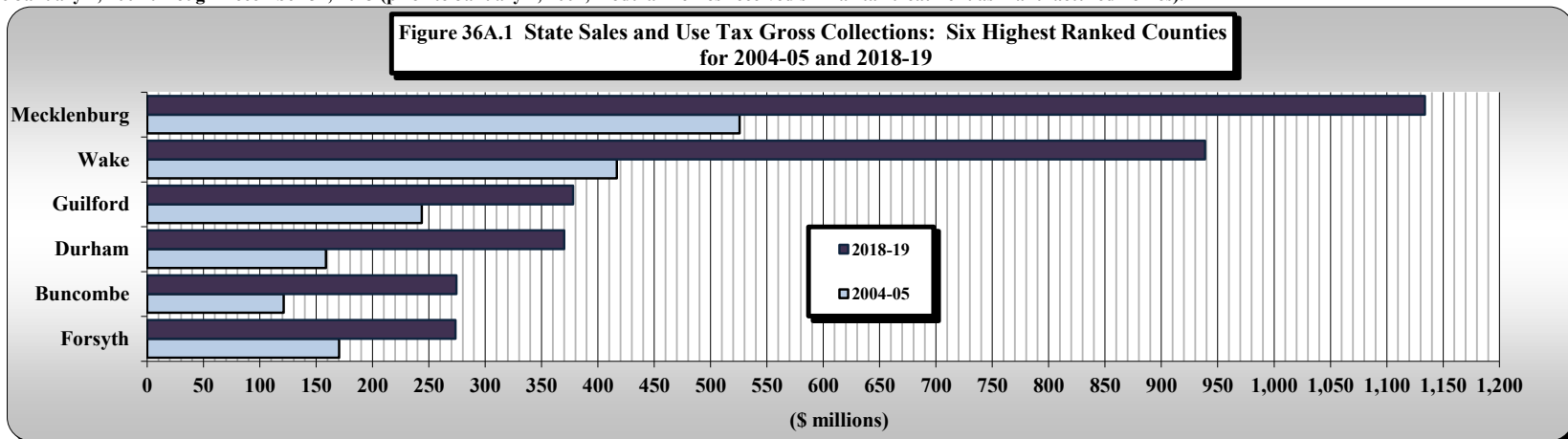


TABLE 36B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18
Alamance.....	7.9%	11.5%	3.7%	1.9%	14.4%	20.2%	-8.0%	-1.0%	9.3%	9.9%	9.4%	5.5%	4.6%	6.5%
Alexander.....	0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%	-1.6%	0.4%	5.2%	8.1%	8.1%	5.9%	8.3%
Alleghany.....	14.2%	8.4%	2.0%	-14.1%	14.5%	17.7%	-15.9%	-7.9%	5.0%	6.5%	2.6%	8.8%	3.9%	9.6%
Anson.....	9.2%	2.1%	-3.9%	1.0%	26.8%	13.1%	-12.0%	-0.8%	8.5%	1.8%	10.1%	8.0%	1.3%	5.7%
Ashe.....	4.2%	15.1%	0.3%	-2.9%	25.7%	13.8%	-12.2%	-5.1%	3.0%	8.9%	12.9%	10.9%	2.8%	10.9%
Avery.....	9.2%	13.5%	0.0%	-11.1%	34.8%	12.0%	-16.2%	-0.6%	6.8%	10.1%	6.9%	9.8%	7.6%	14.0%
Beaufort.....	-0.3%	4.0%	-0.6%	-0.3%	25.5%	9.1%	-8.2%	-6.9%	-2.5%	16.1%	0.4%	3.6%	2.9%	13.9%
Bertie.....	40.6%	-27.3%	-2.9%	3.5%	92.2%	13.1%	-11.9%	6.5%	3.6%	9.7%	2.4%	4.8%	8.6%	-6.6%
Bladen.....	-2.3%	-3.5%	-12.0%	5.4%	62.8%	12.6%	-9.6%	1.5%	1.7%	1.9%	2.8%	8.9%	6.5%	-2.0%
Brunswick.....	11.3%	9.8%	-3.1%	-1.4%	24.4%	14.9%	-9.6%	4.5%	7.7%	10.2%	7.7%	11.7%	6.5%	9.8%
Buncombe.....	8.8%	11.6%	-4.5%	-5.6%	18.4%	14.8%	-10.8%	8.0%	4.4%	13.3%	9.2%	9.2%	5.9%	5.8%
Burke.....	2.8%	3.4%	0.3%	-2.7%	33.0%	14.2%	-13.4%	3.2%	6.1%	6.7%	7.6%	4.6%	4.7%	8.4%
Cabarrus.....	7.6%	8.8%	-3.8%	1.6%	32.9%	10.7%	-6.1%	4.4%	6.0%	9.7%	9.0%	8.7%	2.9%	6.4%
Caldwell.....	4.7%	6.3%	0.8%	1.8%	20.1%	10.9%	-9.0%	-4.7%	5.4%	13.3%	2.1%	-0.5%	2.6%	8.9%
Camden.....	56.7%	-3.2%	2.3%	-11.9%	70.3%	23.1%	-18.2%	-3.2%	-3.2%	-1.1%	13.7%	-7.3%	4.2%	6.0%
Carteret.....	9.6%	4.3%	-4.7%	-0.2%	20.0%	11.0%	-9.3%	-3.4%	5.8%	7.7%	6.5%	7.3%	5.6%	13.7%
Caswell.....	-4.5%	0.4%	-3.7%	1.2%	74.4%	23.7%	-1.3%	-14.0%	4.4%	10.0%	0.8%	7.0%	16.5%	0.3%
Catawba.....	5.8%	8.4%	-2.9%	-7.0%	21.3%	11.5%	-13.6%	-2.6%	3.5%	8.5%	7.9%	9.3%	2.4%	4.3%
Chatham.....	2.1%	26.1%	-0.4%	-3.4%	43.2%	15.0%	-12.8%	2.8%	7.8%	12.4%	13.3%	7.5%	4.0%	8.3%
Cherokee.....	12.9%	8.0%	-14.0%	-1.9%	5.4%	9.5%	-13.8%	-3.7%	2.2%	9.6%	7.6%	11.8%	7.1%	7.9%
Chowan.....	11.2%	8.8%	-9.1%	-7.4%	54.1%	12.3%	-12.2%	-2.0%	4.5%	1.9%	12.7%	4.8%	3.1%	8.5%
Clay.....	6.6%	-6.8%	-3.1%	-8.0%	41.0%	7.5%	-12.0%	-2.3%	12.1%	2.1%	6.0%	-2.3%	9.9%	11.6%
Cleveland.....	3.9%	4.0%	-2.1%	4.3%	8.6%	19.8%	-8.7%	-1.2%	-1.1%	14.2%	1.7%	14.4%	10.4%	1.2%
Columbus.....	2.6%	3.2%	-5.5%	3.0%	19.4%	10.4%	-13.8%	2.8%	1.6%	1.0%	4.3%	10.0%	4.5%	4.3%
Craven.....	9.7%	3.5%	-5.4%	9.2%	25.3%	5.3%	-8.4%	-4.9%	-0.3%	7.1%	7.8%	6.2%	2.4%	16.8%
Cumberland.....	3.9%	7.0%	-2.4%	7.2%	38.0%	12.6%	-12.0%	-1.1%	-1.4%	5.3%	4.2%	5.0%	0.1%	6.7%
Currituck.....	10.1%	-2.5%	-1.3%	0.0%	59.6%	21.3%	-3.5%	1.9%	1.2%	3.7%	5.6%	7.5%	9.2%	4.3%
Dare.....	3.5%	2.4%	-4.2%	0.5%	3.3%	20.7%	-10.5%	-0.1%	2.0%	5.4%	5.7%	9.8%	4.5%	3.1%
Davidson.....	5.2%	6.1%	-4.9%	-1.7%	14.3%	11.8%	-9.6%	-2.4%	3.6%	14.8%	9.6%	8.0%	2.2%	11.2%
Davie.....	16.5%	13.5%	-3.6%	3.5%	21.9%	7.5%	-10.9%	14.7%	8.7%	2.5%	4.6%	9.8%	-0.9%	13.7%
Duplin.....	9.0%	0.8%	-4.0%	7.8%	32.7%	15.3%	-8.9%	4.6%	0.7%	1.9%	7.5%	10.3%	-1.4%	14.0%
Durham.....	3.9%	1.0%	-4.8%	1.5%	33.6%	11.8%	-10.3%	8.8%	11.9%	10.8%	5.9%	6.6%	4.5%	8.0%
Edgecombe.....	0.5%	8.8%	1.7%	3.1%	15.7%	16.0%	-8.7%	-10.0%	7.6%	0.7%	2.3%	7.4%	1.4%	20.4%
Forsyth.....	4.8%	3.0%	-1.8%	-6.4%	17.6%	13.7%	-11.4%	-2.5%	2.0%	8.9%	8.0%	8.9%	0.2%	6.9%
Franklin.....	19.6%	6.2%	-9.9%	-8.0%	10.2%	10.5%	-7.3%	1.6%	5.5%	11.4%	10.5%	10.3%	5.8%	8.2%
Gaston.....	-0.5%	10.0%	-3.5%	-1.3%	23.1%	11.8%	-7.6%	-4.2%	3.2%	9.8%	8.2%	8.3%	3.5%	12.4%
Gates.....	0.7%	-6.5%	4.7%	5.9%	74.5%	10.2%	-10.0%	7.4%	6.6%	6.9%	6.5%	9.8%	2.9%	6.0%
Graham.....	14.7%	11.0%	-2.5%	-8.0%	31.5%	12.0%	-5.4%	5.6%	-2.4%	1.2%	10.2%	21.2%	-0.7%	5.6%
Granville.....	8.5%	-1.2%	-8.2%	5.3%	36.0%	9.1%	-11.0%	1.7%	5.2%	12.4%	4.4%	10.5%	-0.3%	7.2%
Greene.....	1.6%	10.3%	-7.5%	-2.2%	50.5%	14.8%	-4.6%	-8.1%	4.8%	7.8%	6.6%	-1.4%	5.6%	9.8%
Guilford.....	1.9%	5.6%	-1.1%	-4.6%	8.5%	14.9%	-11.1%	-1.9%	4.0%	9.9%	4.0%	9.7%	1.0%	6.8%
Halifax.....	1.5%	6.2%	-7.9%	5.9%	28.0%	9.4%	-7.2%	-1.2%	3.5%	6.7%	2.0%	7.2%	4.6%	12.2%
Harnett.....	5.7%	7.7%	-5.8%	0.8%	30.3%	13.0%	-11.4%	2.2%	5.1%	15.7%	11.0%	10.0%	5.2%	6.6%
Haywood.....	10.6%	8.6%	-0.8%	-7.7%	26.9%	8.7%	-11.9%	2.2%	1.0%	11.2%	5.7%	6.0%	2.9%	6.7%
Henderson.....	1.3%	7.4%	-4.1%	-4.6%	19.1%	11.0%	-13.9%	7.8%	2.5%	9.2%	11.0%	9.5%	5.0%	6.3%
Hertford.....	0.6%	-5.1%	-14.9%	6.5%	19.8%	21.3%	-6.5%	-2.9%	3.3%	2.8%	1.1%	3.8%	3.3%	3.2%
Hoke.....	14.3%	-9.2%	-5.9%	3.6%	91.7%	31.9%	-14.5%	16.2%	-1.1%	3.8%	5.0%	7.4%	12.9%	1.7%
Hyde.....	4.1%	6.0%	10.3%	-9.0%	30.7%	16.9%	-12.3%	-6.6%	7.2%	3.0%	5.6%	2.9%	-0.4%	8.8%
Iredell.....	11.8%	7.1%	-4.1%	-6.8%	16.6%	13.3%	-5.1%	-4.4%	5.4%	11.1%	5.8%	8.8%	2.6%	8.3%
Jackson.....	5.7%	20.3%	-4.0%	-4.3%	25.2%	8.0%	-10.8%	-1.0%	8.0%	12.7%	3.1%	13.9%	6.8%	10.4%



TABLE 36B. -Continued

County	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18
Johnston.....	6.7%	6.7%	-5.7%	-3.0%	31.4%	11.5%	-10.7%	1.8%	4.3%	9.3%	6.6%	12.3%	5.6%	12.6%
Jones.....	-2.1%	-1.4%	-6.0%	-0.2%	50.2%	6.1%	-4.9%	-14.1%	2.9%	-2.3%	3.1%	36.9%	14.2%	18.9%
Lee.....	4.7%	2.6%	-2.3%	-3.7%	19.5%	20.3%	-8.3%	-2.5%	-0.4%	5.9%	10.3%	10.2%	2.8%	6.5%
Lenoir.....	6.1%	-1.1%	-4.0%	-1.9%	21.6%	8.2%	-10.4%	-5.0%	1.3%	-0.2%	5.0%	6.7%	4.0%	7.6%
Lincolln.....	8.8%	10.4%	-2.5%	-1.5%	23.3%	9.2%	-11.2%	-0.4%	8.7%	12.3%	8.4%	16.9%	5.0%	17.0%
Macon.....	6.2%	7.4%	-4.9%	-8.2%	13.4%	9.2%	-12.2%	2.3%	2.8%	7.0%	6.1%	12.9%	4.5%	6.2%
Madison.....	19.0%	9.3%	-1.5%	2.0%	52.9%	10.4%	-10.5%	2.6%	1.9%	6.3%	12.1%	9.4%	5.3%	8.8%
Martin.....	6.0%	7.7%	8.9%	12.0%	28.2%	8.9%	-7.4%	-7.3%	0.0%	2.8%	0.5%	4.9%	1.7%	4.6%
McDowell.....	6.9%	9.0%	-0.2%	0.6%	24.3%	10.6%	-4.5%	-5.4%	7.5%	5.1%	4.0%	9.6%	0.7%	12.7%
Mecklenburg...	12.2%	4.7%	-1.9%	-9.1%	28.6%	11.5%	-8.6%	3.0%	5.3%	11.3%	7.4%	8.3%	4.3%	7.2%
Mitchell.....	-1.5%	10.1%	-7.8%	3.4%	19.2%	13.2%	-10.1%	-7.8%	3.7%	0.3%	2.0%	7.1%	4.6%	1.9%
Montgomery....	-6.5%	1.4%	-12.1%	-2.1%	39.7%	6.3%	-11.4%	5.3%	2.7%	9.7%	7.8%	4.0%	13.6%	12.6%
Moore.....	8.6%	7.6%	-5.2%	-4.2%	37.9%	13.9%	-12.5%	0.8%	5.3%	7.3%	5.8%	9.6%	1.5%	8.5%
Nash.....	7.1%	4.3%	-4.2%	-3.8%	28.1%	8.0%	-12.2%	-5.0%	0.4%	5.2%	7.2%	6.0%	4.1%	4.3%
New Hanover...	11.2%	4.4%	-7.0%	-6.9%	22.1%	18.5%	-6.4%	1.1%	3.9%	11.0%	7.4%	8.8%	2.2%	13.3%
Northampton...	24.5%	-4.0%	0.1%	-4.4%	96.7%	14.9%	-11.1%	19.0%	-7.4%	5.0%	19.5%	-1.2%	22.2%	6.6%
Onslow.....	5.2%	7.2%	-2.9%	9.2%	40.1%	17.5%	-6.6%	1.3%	-1.5%	1.6%	0.5%	5.0%	3.1%	16.5%
Orange.....	7.6%	2.3%	-0.5%	-1.2%	27.9%	12.0%	-12.4%	8.9%	20.8%	3.9%	6.1%	10.0%	2.4%	8.9%
Pamlico.....	19.1%	-4.9%	17.1%	6.7%	14.4%	22.7%	-19.1%	-1.9%	6.6%	9.5%	6.2%	8.7%	4.2%	12.6%
Pasquotank.....	9.2%	4.3%	-6.8%	-1.2%	19.2%	9.7%	-9.6%	8.9%	-12.7%	6.1%	11.8%	5.4%	-0.3%	10.7%
Pender.....	25.8%	6.8%	-4.7%	-7.2%	32.6%	19.9%	-7.8%	0.4%	6.3%	14.7%	12.3%	12.8%	7.1%	13.5%
Perquimans.....	13.4%	21.7%	2.3%	-18.3%	36.7%	9.0%	-13.4%	8.5%	7.8%	5.7%	13.7%	13.1%	-13.6%	8.3%
Person.....	2.2%	8.8%	0.9%	-2.0%	14.5%	10.2%	-7.8%	-5.6%	5.9%	4.6%	4.9%	5.4%	7.1%	7.7%
Pitt.....	0.6%	6.5%	-1.2%	-3.1%	41.8%	15.2%	-12.8%	-0.3%	0.3%	9.2%	6.1%	8.6%	1.2%	4.3%
Polk.....	7.4%	4.1%	5.0%	-11.3%	46.6%	8.7%	-10.8%	-0.8%	14.6%	18.9%	7.1%	9.0%	10.1%	23.2%
Randolph.....	2.6%	7.9%	-3.5%	3.1%	23.8%	19.2%	-13.1%	-2.1%	1.9%	6.3%	11.6%	9.9%	1.6%	6.2%
Richmond.....	-2.8%	-0.8%	-1.3%	5.8%	32.9%	10.2%	-8.3%	-8.2%	-2.7%	16.0%	6.9%	6.7%	0.6%	5.2%
Robeson.....	4.7%	9.8%	-7.3%	7.0%	28.0%	12.9%	-9.9%	-0.9%	1.5%	8.1%	8.1%	5.8%	-0.5%	9.1%
Rockingham....	9.1%	9.0%	-5.0%	6.3%	29.9%	13.2%	-10.7%	-6.8%	1.4%	7.2%	3.7%	7.4%	-0.2%	11.5%
Rowan.....	1.2%	4.0%	-2.3%	-1.1%	33.7%	22.0%	-10.7%	-5.3%	6.7%	9.5%	6.3%	9.8%	1.2%	12.8%
Rutherford.....	5.6%	5.7%	-6.2%	2.9%	44.9%	8.5%	-1.9%	-16.5%	0.3%	1.7%	13.2%	17.1%	-6.1%	15.1%
Sampson.....	5.3%	0.3%	-9.6%	-3.1%	45.2%	13.7%	-10.0%	-3.7%	3.3%	8.9%	10.0%	4.5%	-2.0%	7.3%
Scotland.....	1.7%	1.6%	-5.2%	3.7%	21.4%	3.2%	-14.1%	-5.2%	3.8%	5.1%	6.0%	10.8%	8.0%	1.0%
Stanly.....	3.5%	6.4%	-3.7%	-0.2%	10.9%	10.7%	-13.4%	2.1%	-1.4%	6.5%	10.3%	9.1%	3.8%	10.5%
Stokes.....	5.5%	6.6%	-22.8%	4.4%	37.2%	13.4%	-12.5%	3.2%	2.6%	4.9%	16.5%	10.2%	9.4%	4.7%
Surry.....	7.5%	5.7%	-7.8%	3.8%	30.7%	10.8%	-14.8%	0.6%	2.1%	5.6%	6.2%	7.1%	0.1%	6.5%
Swain.....	14.3%	13.3%	3.9%	3.2%	45.5%	5.3%	-12.2%	-4.7%	3.9%	12.0%	17.3%	11.3%	4.3%	0.5%
Transylvania...	11.2%	13.5%	-3.8%	-8.7%	10.8%	10.8%	-14.5%	5.7%	1.5%	8.0%	8.9%	10.2%	4.4%	9.6%
Tyrrell.....	15.6%	2.2%	-2.9%	-3.0%	62.9%	-0.5%	7.2%	0.2%	4.7%	-2.9%	14.5%	0.3%	19.5%	-8.7%
Union.....	15.9%	11.2%	-3.4%	0.1%	11.4%	12.9%	-10.1%	8.2%	10.6%	10.2%	11.7%	12.2%	2.4%	6.0%
Vance.....	2.7%	10.2%	-12.2%	1.9%	40.7%	2.5%	-11.1%	-4.6%	4.4%	4.7%	8.8%	4.3%	-2.2%	5.2%
Wake.....	9.3%	8.5%	-2.1%	-5.2%	15.5%	11.1%	-10.5%	3.3%	5.6%	10.1%	7.8%	11.5%	14.4%	7.8%
Warren.....	15.0%	9.0%	8.8%	-3.5%	32.5%	17.6%	-5.1%	-3.1%	-1.0%	1.5%	7.3%	5.8%	4.9%	6.6%
Washington.....	0.8%	0.2%	1.2%	11.7%	44.3%	17.1%	-13.7%	-5.0%	4.0%	0.6%	0.9%	67.2%	-15.6%	-16.1%
Watauga.....	7.4%	6.2%	-2.3%	-5.4%	17.9%	10.4%	-13.1%	-1.4%	7.9%	6.1%	6.7%	9.9%	2.6%	6.0%
Wayne.....	6.4%	4.3%	-5.8%	3.4%	8.6%	13.6%	-4.8%	-5.9%	0.1%	7.5%	4.7%	6.3%	0.4%	8.5%
Wilkes.....	-0.6%	3.8%	-4.4%	-6.0%	31.7%	12.9%	-6.5%	-2.5%	7.0%	0.4%	3.3%	13.0%	6.0%	13.4%
Wilson.....	8.3%	16.4%	1.9%	-6.1%	27.5%	6.6%	-12.2%	1.6%	-0.4%	4.6%	9.6%	11.2%	-2.5%	6.4%
Yadkin.....	5.7%	15.1%	-0.1%	2.9%	23.4%	4.0%	-15.8%	1.1%	3.9%	8.8%	6.5%	8.8%	-0.7%	6.0%
Yancey.....	29.2%	10.3%	8.2%	-14.5%	0.7%	14.6%	-13.5%	0.1%	-2.3%	5.5%	4.1%	10.4%	3.9%	15.6%
Unallocated....	18.1%	-23.0%	19.0%	-21.3%	-27.2%	-10.0%	-16.1%	-6.9%	9.1%	6.7%	-0.8%	3.9%	0.9%	4.1%
Statewide totals	9.1%	0.9%	0.1%	-6.2%	16.4%	10.8%	-10.4%	0.5%	4.8%	9.1%	6.6%	8.6%	4.3%	7.8%
Utility services..	14.1%	12.1%	7.1%	5.0%	5.8%	-1.9%	-9.9%	1.2%	-0.2%	52.8%	-0.5%	-1.2%	0.5%	1.3%
8% hwy use tax	13.5%	-1.1%	7.6%	-10.0%	-8.1%	21.4%	3.6%	4.0%	7.7%	6.4%	11.1%	4.6%	2.7%	7.6%
Totals.....	9.8%	2.4%	1.2%	-4.4%	14.3%	8.8%	-10.2%	0.6%	4.0%	15.4%	5.2%	6.7%	3.7%	6.7%

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES† BY COUNTY  
 [§ 105 ARTICLE 5.]

†[This series reports retail taxable sales instead of gross retail sales (taxable and nontaxable sales) reported in the *Statistical Abstract* 2004 through 2006 editions. In fiscal year 2005-2006, the Streamlined Sales Tax Agreement required a change in information reporting requirements such that not all taxpayers report gross retail sales. Retail taxable sales are computed amounts derived from the tax remittance portion of revenue collections; beginning with fiscal year 2009-2010, the county revenue collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate.]

County	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]
Alamance.....	1,136,328,338	1,221,228,232	1,371,732,692	1,460,915,191	1,431,415,494	1,364,993,245	1,513,529,921	1,651,538,169	1,664,282,111	1,820,004,443	1,999,751,134	2,184,664,518	2,304,426,840	2,411,562,120	2,570,825,171
Alexander.....	112,345,641	113,359,558	120,900,919	109,685,529	103,765,887	129,010,547	137,708,236	151,308,794	151,905,603	151,798,298	160,165,310	173,035,706	186,985,995	197,917,212	214,699,676
Allegany.....	55,663,907	63,306,657	69,402,351	72,774,229	60,510,135	57,945,285	62,358,969	61,905,458	58,282,301	61,431,825	65,233,499	66,831,743	72,800,107	75,461,402	83,087,509
Anson.....	94,102,253	101,219,840	99,859,146	97,694,919	95,373,437	100,467,909	105,215,203	109,715,760	111,277,912	120,617,502	122,667,744	134,996,521	146,050,267	147,933,728	156,403,773
Ashe.....	139,062,806	144,083,775	169,008,430	174,508,475	163,812,846	171,210,126	179,253,238	186,616,709	180,561,624	185,386,598	202,026,455	228,411,083	253,694,440	260,627,873	288,978,760
Avery.....	137,068,082	149,738,290	174,488,124	179,331,785	154,840,320	175,429,674	178,465,907	176,832,450	179,786,863	191,625,082	211,346,510	226,280,202	248,176,546	267,321,787	303,697,684
Beaufort.....	409,329,441	396,446,176	348,375,928	369,122,801	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652	374,004,970	432,679,562	433,465,897	450,815,616	464,677,522	526,084,074
Bertie.....	40,378,851	51,480,904	37,340,887	36,533,313	36,536,032	58,334,501	61,433,073	64,021,627	69,449,385	72,189,706	79,123,112	80,972,618	84,817,604	92,134,499	86,238,709
Bladen.....	189,075,957	172,713,659	129,292,417	115,832,832	117,526,070	158,926,263	164,781,914	176,785,791	183,032,657	186,244,494	188,830,951	194,520,492	211,659,244	225,706,271	220,771,805
Brunswick.....	785,429,586	860,893,602	950,971,544	948,556,453	906,375,513	953,091,366	991,119,126	1,057,757,262	1,133,037,650	1,220,992,892	1,344,734,361	1,448,484,197	1,616,848,003	1,723,354,976	1,891,655,490
Buncombe.....	2,726,861,150	2,966,135,312	3,336,213,094	3,283,356,807	2,995,665,910	2,954,277,382	3,125,296,879	3,308,421,583	3,632,106,651	3,789,896,675	4,345,329,030	4,705,944,445	5,134,269,461	5,437,492,143	5,754,439,712
Burke.....	415,741,224	426,335,792	440,709,350	452,819,814	426,163,516	469,839,746	495,244,199	508,365,527	534,678,370	566,818,879	605,075,032	650,624,008	682,252,497	713,620,315	773,965,799
Cabarrus.....	1,559,740,296	1,703,326,212	1,882,429,350	1,860,287,556	1,823,993,530	2,007,249,054	2,062,851,155	2,301,711,988	2,446,413,119	2,594,482,141	2,844,707,240	3,099,317,306	3,368,351,201	3,469,472,314	3,690,408,636
Caldwell.....	391,254,488	403,088,139	430,606,255	445,692,952	438,405,042	437,609,845	447,996,421	483,933,455	449,168,229	494,164,800	560,528,987	571,758,036	569,037,210	582,851,945	635,352,678
Camden.....	24,018,136	36,950,934	37,055,727	39,116,907	33,328,256	46,360,498	51,509,036	50,730,114	49,972,023	48,367,738	47,730,141	53,588,026	50,174,851	52,305,070	55,589,071
Carteret.....	721,829,657	795,428,515	861,840,613	828,361,303	798,250,755	810,347,610	810,592,085	867,503,174	857,547,296	910,571,306	979,777,817	1,042,560,897	1,117,905,171	1,181,111,930	1,341,175,848
Caswell.....	33,746,266	31,552,919	31,160,921	30,535,395	29,818,221	43,047,487	49,632,178	58,157,431	50,936,103	53,230,314	58,477,722	58,971,286	62,996,267	73,422,181	73,658,149
Catawba.....	1,618,268,373	1,736,263,594	1,850,868,445	1,839,418,898	1,654,738,905	1,660,259,697	1,717,114,313	1,762,264,001	1,752,062,177	1,809,994,214	1,959,758,086	2,118,665,330	2,314,253,379	2,369,166,774	2,471,054,937
Chatham.....	242,288,764	242,699,770	301,018,001	307,741,498	287,773,659	341,656,165	363,077,777	375,860,796	393,381,994	423,568,903	477,004,188	539,459,689	580,962,690	602,849,146	653,377,632
Cherokee.....	236,813,971	268,686,627	291,424,320	256,882,029	244,123,605	214,472,262	215,083,977	218,913,114	215,389,901	219,164,375	241,290,500	260,681,114	291,146,684	311,696,768	336,589,558
Chowan.....	74,041,353	79,325,644	83,169,546	78,265,718	70,724,228	90,019,652	94,155,344	98,658,950	97,456,191	101,836,399	103,731,300	116,863,237	122,459,581	126,339,293	136,835,576
Clay.....	52,638,202	57,760,842	55,333,629	54,506,721	49,372,543	57,892,738	56,036,046	58,054,621	57,443,201	63,639,110	66,205,765	70,199,429	68,365,381	75,357,695	84,192,328
Cleveland.....	619,246,577	634,066,040	645,727,594	646,936,707	650,672,398	586,748,928	649,266,537	703,081,677	707,780,764	699,191,084	800,283,378	814,306,290	930,811,587	1,028,860,284	1,040,811,069
Columbus.....	310,985,381	311,958,976	318,165,603	306,652,751	306,095,881	304,077,117	308,320,732	315,389,239	331,528,369	336,324,415	338,976,004	354,048,645	390,362,600	407,724,044	424,010,695
Craven.....	684,286,712	755,395,398	792,671,587	768,577,137	807,830,025	840,507,069	816,041,254	887,252,910	859,023,029	856,485,916	915,307,613	988,762,387	1,051,046,107	1,075,867,804	1,256,197,444
Cumberland.....	2,382,813,850	2,504,734,152	2,746,626,602	2,751,850,877	2,844,376,173	3,240,731,656	3,375,817,327	3,531,570,536	3,558,501,388	3,509,005,624	3,693,046,187	3,848,839,911	4,040,268,838	4,049,332,515	4,318,734,008
Currituck.....	208,179,843	228,954,596	226,911,313	231,268,668	226,417,237	318,747,965	332,514,827	376,757,269	394,657,890	400,774,559	415,039,119	438,318,788	472,169,716	513,263,575	538,209,929
Dare.....	1,100,188,571	1,145,151,538	1,192,336,774	1,187,337,919	1,170,561,923	1,052,642,348	1,099,298,494	1,159,528,701	1,190,941,000	1,214,957,587	1,278,542,243	1,352,076,063	1,483,764,517	1,551,369,779	1,599,187,555
Davidson.....	848,086,470	885,217,922	927,742,446	904,633,216	856,982,637	812,388,439	839,389,131	898,086,758	893,655,499	925,274,901	1,063,562,711	1,164,256,536	1,256,590,018	1,286,150,383	1,430,652,231
Davie.....	157,934,400	182,678,828	209,337,216	206,838,656	206,971,057	210,322,952	207,532,431	219,485,417	256,859,516	279,407,165	286,208,698	298,742,597	327,317,625	324,717,302	369,852,435
Duplin.....	238,475,473	255,440,754	240,828,153	235,488,371	245,613,104	267,312,696	285,930,599	309,621,179	329,440,506	331,064,806	336,793,469	362,030,577	399,527,014	392,792,226	448,211,385
Durham.....	3,522,774,760	3,707,313,563	3,796,970,577	3,703,207,039	3,630,249,377	4,022,517,616	4,163,245,973	4,434,078,534	4,902,628,024	5,501,325,031	6,097,770,417	6,458,506,000	6,884,030,147	7,195,550,251	7,771,143,935
Edgecombe.....	260,079,685	258,816,676	280,633,447	289,770,386	290,315,007	278,474,186	298,854,174	322,439,533	295,862,936	318,329,147	318,878,196	327,274,028	352,056,945	356,430,264	430,107,666
Forsyth.....	3,875,626,628	4,054,063,810	4,204,006,597	4,232,988,891	3,848,268,051	3,726,843,936	3,920,362,498	4,119,672,960	4,087,882,705	4,185,903,565	4,550,173,369	4,915,860,777	5,355,374,589	5,368,482,871	5,740,825,793
Franklin.....	246,610,995	292,908,507	313,513,495	289,280,601	258,538,015	235,419,539	240,853,230	265,002,487	274,328,495	289,029,080	322,197,615	356,048,044	393,797,356	414,668,640	449,000,971
Gaston.....	1,368,331,778	1,364,581,828	1,489,186,428	1,471,940,645	1,403,855,458	1,429,391,421	1,481,728,743	1,623,797,583	1,586,516,806	1,633,818,989	1,795,763,072	1,940,105,647	2,102,944,605	2,179,421,047	2,447,754,395
Gates.....	17,216,084	16,834,908	14,186,882	15,044,544	15,440,984	22,454,230	22,906,918	24,437,298	26,773,298	28,572,612	30,456,711	32,437,062	35,548,498	36,713,367	38,973,584
Graham.....	33,356,479	38,366,542	42,691,401	42,960,478	38,422,626	42,693,185	43,500,477	48,573,970	52,080,215	50,971,378	51,869,562	57,091,677	68,550,545	68,706,966	72,648,966
Greenville.....	201,855,848	219,515,432	216,125,048	202,409,479	205,760,716	233,606,179	234,782,070	247,796,008	256,717,964	270,499,775	304,135,195	317,539,506	351,781,612	350,166,276	375,155,602
Greene.....	38,975,047	39,722,010	42,797,432	40,322,270	38,123,937	47,552,272	50,440,874	57,307,232	53,470,289	56,173,473	60,407,492	64,516,633	63,625,609	67,274,067	73,841,663
Guilford.....	5,566,847,264	5,669,770,204	5,990,461,537	6,078,010,779	5,590,367,752	5,033,481,813	5,360,355,128	5,639,379,892	5,645,035,166	5,871,111,690	6,449,699,410	6,706,236,444	7,352,422,087	7,433,151,224	7,936,833,387
Halifax.....	342,111,785	341,271,436	343,624,112	333,695,023	342,669,578	363,512,589	368,108,214	405,991,287	406,222,818	421,553,844	449,581,469	458,191,165	492,473,309	515,454,494	577,953,136
Harnett.....	456,689,851	485,805,882	547,360,897	503,286,228	489,167,287	515,689,932	536,764,468	564,710,410	589,696,285	615,980,667	706,003,585	784,421,211	863,165,481	907,299,023	967,017,777
Haywood.....	443,396,832	485,930,182	538,500,941	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305	565,672,009	631,113,234	668,797,028	707,655,991	728,626,526	777,989,997
Henderson.....	779,669,736	796,570,464	918,711,089	844,955,661	778,897,590	774,661,627	788,189,300	805,743,548	881,868,200	903,517,325	990,635,822	1,100,557,143	1,203,505,595	1,262,475,253	1,341,617,974
Hertford.....	188,624,217	190,179,548	175,753,267	153,955,373	157,700,619	156,627,704	175,887,175								

TABLE 37A. -Continued

County	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 [S]	2017-2018 [S]	2018-2019 [S]
Johnston.....	1,026,163,000	1,051,015,148	1,135,891,639	1,101,195,577	1,037,738,950	1,123,806,656	1,158,171,151	1,226,528,835	1,269,711,827	1,326,698,697	1,449,796,135	1,543,412,374	1,736,363,838	1,833,795,388	2,064,034,841
Jones.....	26,916,007	25,612,158	25,238,538	24,243,541	23,484,183	29,531,352	28,868,381	32,619,483	28,604,677	29,298,263	28,584,800	29,520,289	40,634,238	46,230,849	55,053,733
Lee.....	535,581,727	549,045,067	560,699,200	555,700,527	512,834,756	510,600,556	568,921,206	615,902,897	612,030,784	608,279,438	640,911,774	707,003,905	782,203,825	798,513,227	854,594,881
Lenoir.....	490,309,133	543,042,028	491,160,300	484,845,527	457,801,972	462,332,491	462,001,599	493,184,939	475,880,804	482,444,693	480,986,201	504,752,172	538,833,363	560,289,266	602,888,673
Lincoln.....	402,639,056	425,978,421	466,573,073	466,138,732	439,194,737	446,132,046	451,111,944	474,170,558	481,712,707	523,188,136	586,401,157	634,594,224	741,649,718	779,503,604	911,636,932
Macon.....	361,048,975	391,014,756	425,799,972	417,454,350	370,448,466	352,257,278	351,005,709	364,317,096	380,588,020	390,719,316	418,717,220	445,185,068	501,545,459	525,206,469	556,469,301
Madison.....	41,681,169	48,831,300	54,728,489	55,014,784	54,482,636	70,008,035	70,914,100	75,032,396	77,980,332	79,149,580	85,131,990	95,782,217	104,568,385	109,967,523	119,926,482
Martin.....	122,816,570	128,396,051	135,922,732	151,868,561	163,910,298	174,104,890	176,101,795	193,541,044	182,880,843	188,432,086	189,186,131	198,357,650	201,774,085	211,075,771	
McDowell.....	202,887,959	216,592,725	237,168,391	243,209,446	236,529,412	244,051,224	248,385,595	281,250,189	271,353,329	291,446,832	306,649,350	318,946,993	349,263,767	352,113,072	396,142,608
Mecklenburg...	11,883,552,607	13,357,308,426	14,078,512,749	14,178,740,492	12,476,582,833	13,259,834,567	13,689,815,041	14,853,835,526	15,561,579,637	16,427,509,693	18,298,730,968	19,643,687,312	21,272,409,316	22,200,119,100	23,803,537,694
Mitchell.....	114,559,650	112,062,985	125,253,729	118,461,903	118,565,190	117,617,266	122,249,020	130,085,562	122,249,020	126,840,182	127,524,695	130,054,551	139,237,049	145,537,601	148,399,209
Montgomery...	142,974,706	130,805,864	125,733,950	112,835,132	105,085,544	120,849,694	118,701,312	124,455,334	133,776,188	137,447,501	150,120,109	162,476,299	169,206,245	191,642,419	216,018,449
Moore.....	691,730,175	749,383,341	830,853,109	804,634,136	743,499,477	849,424,339	893,991,000	928,085,654	955,312,120	1,003,519,187	1,072,932,381	1,136,776,167	1,244,569,827	1,262,871,997	1,372,018,990
Nash.....	825,768,596	881,827,886	905,246,300	881,919,599	817,540,894	869,004,739	868,253,556	906,710,215	875,986,229	879,082,613	921,377,480	987,814,638	1,048,439,290	1,090,398,938	1,137,882,993
New Hanover...	2,628,372,138	2,853,598,823	2,948,122,206	2,850,749,201	2,572,742,760	2,619,260,826	2,849,562,321	3,159,001,174	3,254,485,249	3,384,865,474	3,757,376,202	4,033,313,586	4,391,502,592	4,484,999,670	5,078,560,059
Northampton...	36,288,229	44,930,501	39,849,043	40,087,673	36,355,302	58,849,064	62,466,903	66,153,690	78,928,248	73,266,617	76,568,553	92,012,357	90,925,312	111,105,392	118,396,960
Onslow.....	1,060,768,138	1,127,700,627	1,237,477,858	1,234,626,495	1,298,671,543	1,513,485,900	1,639,522,858	1,817,064,412	1,875,368,357	1,848,663,953	1,876,170,696	1,884,607,709	1,981,915,248	2,043,208,023	2,378,779,026
Orange.....	843,358,966	907,564,371	948,302,963	971,591,672	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,132	1,422,221,938	1,476,943,491	1,567,807,425	1,726,191,488	1,923,461,091	
Pamlico.....	46,232,045	53,482,827	51,316,918	61,552,850	63,136,239	60,098,820	67,630,142	65,378,484	65,323,398	69,613,016	76,249,732	80,432,280	87,845,138	91,470,804	102,648,538
Pasquotank...	342,428,567	378,214,943	400,255,668	385,822,798	366,059,597	362,760,685	366,958,373	391,643,663	430,289,252	381,438,721	403,989,681	452,153,218	477,153,630	474,566,687	526,137,151
Pender.....	182,083,393	227,022,142	244,815,739	241,845,086	217,794,180	243,046,719	263,642,919	286,409,398	294,332,860	313,074,552	359,173,557	403,279,198	455,211,821	487,561,027	552,770,300
Perquimans....	31,608,643	36,179,470	43,974,481	45,728,042	36,055,807	41,252,194	41,614,880	42,395,352	46,836,157	50,792,415	53,510,342	60,797,932	68,696,366	59,453,287	64,548,521
Pertin.....	240,877,235	242,209,229	256,113,937	263,994,529	249,868,842	237,649,499	241,928,067	264,587,934	255,022,405	269,547,787	282,345,552	295,455,471	312,556,982	334,128,586	360,230,181
Pitt.....	1,409,873,564	1,408,644,123	1,478,571,030	1,496,873,481	1,399,853,185	1,646,586,461	1,763,283,579	1,817,942,938	1,846,032,936	1,851,120,121	2,021,702,242	2,146,289,368	2,330,715,251	2,355,644,120	2,457,257,762
Polk.....	60,699,383	67,547,190	69,609,526	73,837,960	64,258,284	78,536,847	78,322,874	82,759,130	83,701,243	95,839,869	113,499,877	122,013,129	133,161,040	147,177,296	180,593,496
Randolph.....	692,123,117	703,700,516	750,691,583	740,271,133	738,027,142	760,370,545	837,190,250	862,773,395	859,980,550	876,631,590	932,298,537	1,039,470,412	1,141,530,605	1,159,789,824	1,233,418,037
Richmond.....	261,190,446	253,927,492	252,916,203	254,838,005	259,981,351	286,548,286	291,367,239	317,536,062	295,340,084	288,416,189	334,218,053	357,250,304	381,701,118	384,016,279	404,209,069
Robeson.....	639,597,089	663,351,320	720,297,140	685,427,894	706,875,459	751,805,952	783,055,223	835,941,100	842,155,118	857,451,639	925,722,261	997,980,361	1,056,278,780	1,051,786,751	1,148,594,356
Rockingham...	419,102,331	451,117,768	488,795,146	475,692,199	490,435,682	525,837,123	550,150,383	581,701,778	553,367,632	560,719,790	599,889,640	623,152,389	668,866,594	667,505,894	744,857,140
Rowan.....	749,358,278	743,233,646	769,912,511	776,412,362	739,262,679	820,836,291	920,565,043	975,239,011	941,331,657	1,002,346,581	1,100,048,946	1,166,662,819	1,283,409,334	1,298,728,129	1,464,293,243
Rutherford.....	362,018,253	376,427,180	396,327,926	382,867,026	378,481,817	455,993,741	455,142,754	529,910,354	449,728,791	449,951,605	458,571,505	518,663,223	603,492,398	569,748,269	656,579,804
Sampson.....	324,030,470	337,644,734	321,390,360	296,153,112	277,599,642	333,868,899	351,460,317	374,151,086	368,012,673	380,454,970	414,253,833	455,902,149	476,161,867	465,991,677	499,540,007
Scotland.....	266,849,733	265,364,620	265,847,608	254,693,120	249,872,724	250,371,029	237,641,197	241,813,048	233,585,340	241,054,835	251,929,157	266,860,665	295,719,666	319,629,697	322,920,394
Stanly.....	440,591,357	445,341,280	483,625,795	469,252,901	450,132,309	419,411,542	424,512,833	428,662,909	440,842,258	439,232,678	467,265,254	516,303,810	562,664,942	584,446,767	646,164,449
Stokes.....	238,915,434	238,746,745	160,047,602	124,028,213	124,954,131	142,467,728	149,401,022	155,523,302	162,966,174	167,399,343	175,719,797	202,701,209	225,771,149	247,258,123	258,485,410
Surry.....	586,930,869	625,647,657	665,544,823	628,510,252	628,813,121	682,998,365	699,984,179	707,477,045	725,513,765	741,245,474	781,623,339	829,841,645	889,102,484	889,933,739	947,459,538
Swain.....	54,949,196	62,223,783	71,207,114	76,986,883	76,867,665	94,250,088	89,998,464	93,184,299	90,696,809	93,315,595	105,033,670	123,806,048	137,618,723	143,401,597	144,556,774
Transylvania..	216,532,089	241,981,498	279,763,444	275,484,365	244,217,577	226,619,021	229,029,669	231,744,884	247,935,128	251,529,789	274,634,123	298,920,589	329,465,560	343,409,107	377,120,611
Tyrrell.....	10,343,382	12,034,601	12,222,504	12,207,911	11,431,046	15,244,920	14,157,963	17,758,634	18,128,519	18,986,901	18,432,369	21,170,151	21,231,676	25,369,782	23,086,839
Union.....	948,609,697	1,099,352,201	1,217,491,262	1,200,307,872	1,162,890,543	1,076,852,195	1,122,433,771	1,197,951,434	1,321,781,178	1,460,830,264	1,610,426,785	1,799,712,318	2,018,468,268	2,068,107,653	2,191,524,187
Vance.....	316,484,738	320,187,079	353,848,256	318,977,635	311,212,307	362,911,094	345,642,236	363,236,147	353,364,450	367,722,539	383,759,334	417,768,054	436,321,025	427,658,094	450,255,576
Wake.....	9,345,043,177	10,323,329,461	11,262,239,398	11,339,906,108	10,378,048,804	9,949,833,702	10,208,890,575	10,850,823,393	11,411,806,624	12,076,260,772	13,296,228,987	14,319,129,427	15,964,857,939	18,273,741,182	19,711,357,427
Warren.....	41,442,182	46,472,125	48,780,719	54,745,601	51,161,396	56,345,520	60,886,164	68,481,661	67,851,428	67,202,157	68,170,385	73,027,114	77,679,973	81,411,447	86,910,829
Washington...	48,256,392	48,408,540	48,016,024	49,628,004	53,622,428	64,628,577	70,073,664	71,404,074	69,225,957	71,646,309	72,006,402	72,803,309	122,557,741	103,229,253	86,188,944
Watauga.....	573,689,355	612,938,830	665,012,583	670,742,733	613,875,789	606,519,777	611,846,387	629,686,939	633,572,655	682,189,368	725,223,019	774,529,812	850,798,900	871,741,338	924,948,419
Wayne.....	882,194,050	936,581,406	988,941,515	957,052,672	956,525,116	857,517,872	902,226,600	1,020,586,270	976,874,673	977,187,991	1,049,446,644	1,099,388,616	1,168,988,412	1,173,773,388	1,272,207,698
Wilkes.....	416,800,275	409,587,883	427,145,685	418,517,254	378,916,187	414,520,173	432,657,505	478,406,827	477,045,774	508,402,082	512,063,937	529,554,376	598,576,637		

TABLE 37A. -Continued

Data are by-product data compiled during the processing of forms and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to the business classification code assigned during the sales and use tax business registration process.

Amounts shown are taxable sales computed from tax remittances processed by the Department of Revenue for the July-June period of each designated fiscal year. Taxable retail sales derived from utility services are not tabulated by county and are not included.

**Changes in general sales tax rate:**

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the State general rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

**Changes in sales tax rate applicable to purchases of food for home consumption:**

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.]

Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged).

Effective October 1, 2007, bakery thrift store sales of breads, rolls, and buns became exempt from the State sales tax.

Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

**Changes in State 1% and 3% rates in 2005-06 and 2015-16:**

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article).

Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article.

Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).

Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

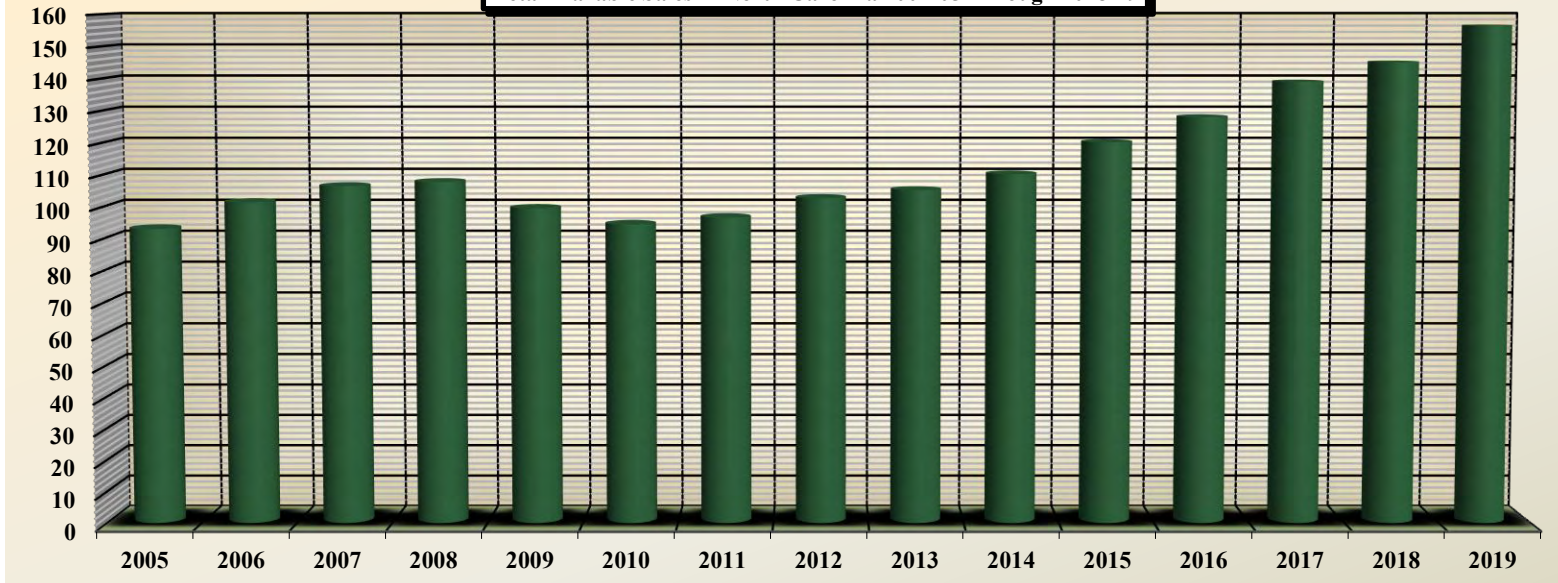
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

**Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:**

Effective January 1, 2014, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

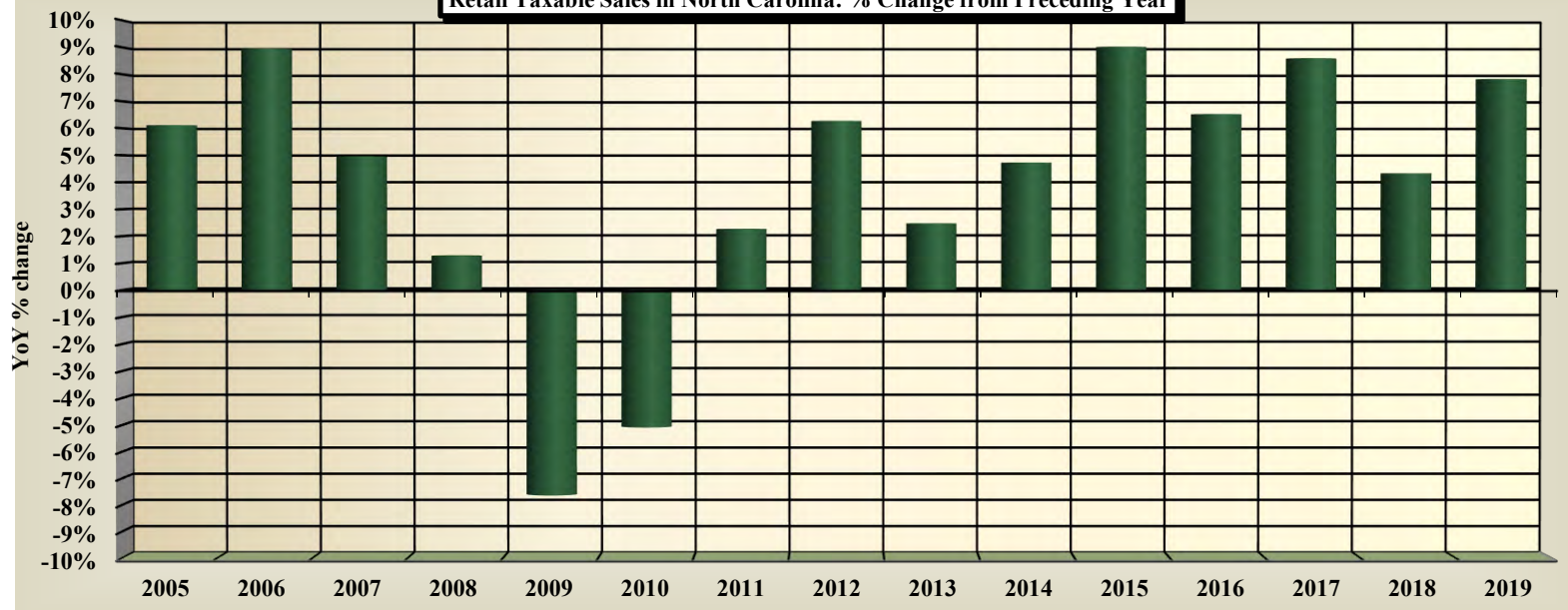
(\$ billions)

**Figure 37A.1**  
**Retail Taxable Sales in North Carolina 2004-05 Through 2018-19**



Fiscal year ended

**Figure 37A.2**  
**Retail Taxable Sales in North Carolina: % Change from Preceding Year**



Fiscal year ended

TABLE 37B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

County	Year-over-year % change																		County	Year-over-year % change																	
	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18	06/05	07/06	08/07	09/08		10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18								
Alamance.....	7.5%	12.3%	6.5%	-2.0%	-4.6%	10.9%	9.1%	0.8%	9.4%	9.9%	9.2%	5.5%	4.6%	6.6%	Johnston.....	2.4%	8.1%	-3.1%	-5.8%	8.3%	3.1%	5.9%	3.5%	4.5%	9.3%	6.5%	12.5%	5.6%	12.6%								
Alexander.....	0.9%	6.7%	-9.3%	-5.4%	24.3%	6.7%	9.9%	0.4%	-0.1%	5.5%	8.0%	8.1%	5.8%	8.5%	Jones.....	-4.8%	-1.5%	-3.9%	-3.1%	25.7%	-2.2%	13.0%	-12.3%	2.4%	-2.4%	3.3%	37.6%	13.8%	19.1%								
Alleghany.....	13.7%	9.6%	4.9%	-16.9%	-4.2%	7.6%	-0.7%	-5.9%	5.4%	6.2%	2.4%	8.9%	3.7%	10.1%	Lee.....	2.5%	2.1%	-0.9%	-7.7%	0.4%	11.4%	-0.6%	-0.6%	5.4%	10.3%	10.6%	2.1%	7.0%									
Anson.....	7.6%	-1.3%	-2.2%	-2.4%	5.3%	4.7%	4.3%	1.4%	8.4%	1.7%	10.1%	8.2%	1.3%	5.7%	Lenoir.....	10.8%	-9.6%	-1.3%	-5.6%	1.0%	-0.1%	6.7%	-3.5%	1.4%	-0.3%	4.9%	6.8%	4.0%	7.6%								
Ashe.....	3.6%	17.3%	3.3%	-6.1%	4.5%	4.7%	4.1%	-3.2%	2.7%	9.0%	13.1%	11.1%	2.7%	10.9%	Lincoln.....	5.8%	9.5%	-0.1%	-5.8%	1.6%	1.1%	5.1%	1.6%	8.6%	12.1%	8.2%	16.9%	5.1%	17.0%								
Avery.....	9.2%	16.5%	2.8%	-13.7%	13.3%	1.7%	-0.9%	1.7%	6.6%	10.3%	7.1%	9.7%	7.7%	13.6%	Macon.....	8.3%	8.9%	-2.0%	-11.3%	-4.9%	-0.4%	3.8%	4.5%	2.7%	7.2%	6.3%	12.7%	4.7%	6.0%								
Beaufort.....	-3.1%	-12.1%	6.0%	-4.5%	4.2%	0.7%	8.9%	-5.1%	-2.2%	15.7%	0.2%	4.0%	3.1%	13.2%	Madison.....	17.2%	12.1%	0.5%	-10.0%	28.5%	1.3%	5.8%	3.9%	1.5%	7.6%	12.5%	9.2%	5.2%	9.1%								
Bertie.....	27.5%	-27.5%	-2.2%	0.0%	59.7%	5.3%	4.2%	8.5%	3.9%	9.6%	2.3%	4.7%	8.6%	-6.4%	Martin.....	4.5%	5.9%	11.7%	7.9%	6.2%	1.1%	9.9%	-5.5%	0.0%	3.0%	0.4%	4.8%	1.7%	4.6%								
Bladen.....	-8.7%	-25.1%	-10.4%	1.5%	35.2%	3.7%	7.3%	3.5%	1.8%	1.4%	3.0%	8.8%	6.6%	-2.2%	McDowell.....	6.8%	9.5%	2.5%	-2.7%	3.2%	1.8%	13.2%	-3.5%	7.4%	5.2%	4.0%	9.5%	0.8%	12.5%								
Brunswick.....	9.6%	10.5%	-0.3%	-4.4%	5.2%	4.0%	6.7%	7.1%	7.8%	10.1%	7.7%	11.6%	6.6%	9.8%	Mecklenburg.....	12.4%	5.4%	0.7%	-12.0%	6.3%	3.2%	8.5%	4.8%	5.6%	11.4%	7.3%	8.3%	4.4%	7.2%								
Buncombe.....	8.8%	12.5%	-1.6%	-8.8%	-1.4%	5.8%	5.9%	9.8%	4.3%	13.6%	9.3%	9.1%	5.9%	5.8%	Mitchell.....	-2.2%	11.8%	-5.4%	0.1%	-0.8%	3.9%	6.4%	-6.0%	3.8%	0.5%	2.0%	7.1%	4.5%	2.0%								
Burke.....	2.5%	3.4%	2.7%	-5.9%	10.2%	5.4%	2.6%	5.2%	6.0%	6.7%	7.5%	4.9%	4.6%	8.5%	Montgomery.....	-8.5%	-3.9%	-10.3%	-6.9%	15.0%	-1.8%	4.8%	7.5%	2.7%	9.2%	8.2%	4.1%	13.3%	12.7%								
Cabarrus.....	9.2%	10.5%	-1.2%	-2.0%	10.0%	2.8%	11.6%	6.3%	6.1%	9.6%	9.0%	8.7%	3.0%	6.4%	Moore.....	8.3%	10.9%	-3.2%	-7.6%	14.2%	5.2%	3.8%	2.9%	5.0%	6.9%	6.0%	9.5%	1.5%	8.6%								
Caldwell.....	3.0%	6.8%	3.5%	-1.6%	-0.2%	2.4%	8.0%	-3.1%	5.3%	13.4%	2.0%	-0.5%	2.4%	9.0%	Nash.....	6.8%	2.7%	-2.6%	-7.3%	6.3%	-0.1%	4.4%	-3.4%	0.4%	4.8%	7.2%	6.1%	4.0%	4.4%								
Camden.....	53.8%	0.3%	5.6%	-14.8%	39.1%	11.1%	-1.5%	-1.5%	-3.2%	-1.3%	12.3%	-6.4%	4.2%	6.3%	New Hanover.....	8.6%	3.3%	-3.3%	-9.8%	1.8%	8.8%	10.9%	3.0%	4.0%	11.0%	7.3%	8.9%	2.1%	13.2%								
Carteret.....	10.2%	8.3%	-3.9%	-3.6%	1.5%	0.0%	7.0%	-1.1%	6.2%	7.6%	6.4%	7.2%	5.7%	13.6%	Northampton.....	23.8%	-11.3%	0.6%	-9.3%	61.9%	6.1%	5.9%	19.3%	-7.2%	4.5%	20.2%	-1.2%	22.2%	6.6%								
Caswell.....	-6.5%	-1.2%	-2.0%	-2.3%	44.4%	15.3%	17.2%	-12.4%	4.5%	9.9%	0.8%	6.8%	16.6%	0.3%	Onslow.....	6.3%	9.7%	-0.2%	5.2%	16.5%	8.3%	10.8%	3.2%	-1.4%	1.5%	0.4%	5.2%	3.1%	16.4%								
Catawba.....	7.3%	6.6%	-0.6%	-10.0%	0.3%	3.4%	2.6%	-0.6%	3.3%	8.3%	8.1%	9.2%	2.4%	4.3%	Orange.....	7.6%	4.5%	2.5%	-4.6%	6.6%	3.0%	4.0%	11.1%	21.0%	3.8%	6.2%	10.1%	2.3%	8.9%								
Chatham.....	0.2%	24.0%	2.2%	-6.5%	18.7%	6.3%	3.5%	4.7%	7.7%	12.6%	13.1%	7.7%	3.8%	8.4%	Pamlico.....	15.7%	-4.0%	19.9%	2.6%	-4.8%	12.5%	-3.3%	-0.1%	6.6%	9.5%	5.5%	9.2%	4.1%	12.2%								
Cherokee.....	13.5%	8.5%	-11.9%	-5.0%	-12.1%	0.3%	1.8%	-1.6%	1.8%	10.1%	8.0%	11.7%	7.1%	8.0%	Pasquotank.....	10.5%	5.8%	-3.6%	-5.1%	-0.9%	1.2%	6.7%	9.9%	-11.4%	5.9%	11.9%	5.5%	-0.5%	10.9%								
Chowan.....	7.1%	4.8%	-5.9%	-9.6%	27.3%	4.6%	4.8%	-1.2%	4.5%	1.9%	12.7%	4.8%	3.2%	8.3%	Pender.....	24.7%	7.8%	-1.2%	-9.9%	11.6%	8.5%	8.6%	2.8%	6.4%	14.7%	12.3%	12.9%	7.1%	13.4%								
Clay.....	9.7%	-4.2%	-1.5%	-9.4%	17.3%	-3.2%	3.6%	-1.1%	10.8%	4.0%	6.0%	-2.6%	10.2%	11.7%	Perquimans.....	14.5%	21.5%	4.0%	-21.2%	14.4%	0.9%	1.9%	10.5%	8.4%	5.4%	13.6%	13.0%	-13.5%	8.6%								
Cleveland.....	2.4%	1.8%	0.2%	0.6%	-9.8%	10.7%	8.3%	0.7%	-1.2%	14.5%	1.8%	14.3%	10.5%	1.2%	Person.....	0.6%	5.7%	3.1%	-5.4%	-4.9%	1.8%	9.4%	-3.6%	5.7%	4.7%	4.6%	5.8%	6.9%	7.8%								
Columbus.....	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2.3%	5.1%	1.4%	0.8%	4.4%	10.3%	4.4%	4.0%	Pitt.....	-0.1%	5.0%	1.2%	-6.5%	17.6%	7.1%	3.1%	1.5%	0.3%	9.2%	6.2%	8.6%	1.1%	4.3%								
Craven.....	10.4%	4.9%	-3.0%	5.1%	4.0%	-2.9%	8.7%	-3.2%	-0.3%	6.9%	8.0%	6.3%	2.4%	16.8%	Polk.....	11.3%	3.1%	6.1%	-13.0%	22.2%	-0.3%	5.7%	1.1%	14.5%	18.4%	7.5%	9.1%	10.5%	22.7%								
Cumberland.....	5.1%	9.7%	0.2%	3.4%	13.9%	4.2%	4.6%	0.8%	-1.4%	5.2%	4.2%	5.0%	0.2%	6.7%	Randolph.....	1.7%	6.7%	-1.4%	-0.3%	3.0%	10.1%	3.1%	-0.3%	1.9%	6.4%	11.5%	9.8%	1.6%	6.3%								
Currituck.....	10.0%	-0.9%	1.9%	-2.1%	40.8%	4.3%	13.3%	4.8%	1.5%	3.6%	5.6%	7.7%	8.7%	4.9%	Richmond.....	-2.8%	-0.4%	0.8%	2.0%	10.2%	1.7%	9.0%	-7.0%	-2.3%	15.9%	6.9%	6.8%	0.6%	5.3%								
Dare.....	4.1%	4.1%	-0.4%	-1.4%	10.1%	4.4%	5.5%	2.7%	2.0%	5.2%	5.8%	9.7%	4.6%	3.1%	Robeson.....	3.7%	8.6%	-4.8%	3.1%	6.4%	4.2%	6.8%	0.7%	1.8%	8.0%	7.8%	5.8%	-0.4%	9.2%								
Davidson.....	4.4%	4.8%	-2.5%	-5.3%	-5.2%	3.3%	7.0%	-0.5%	3.5%	14.9%	9.5%	7.9%	2.4%	11.2%	Rockingham.....	7.6%	8.4%	-2.7%	3.1%	7.2%	4.6%	5.7%	-4.9%	1.3%	7.0%	3.9%	7.3%	-0.2%	11.6%								
Davie.....	15.7%	14.6%	-1.2%	0.1%	1.6%	-1.3%	5.8%	17.0%	8.8%	2.4%	4.4%	9.6%	-0.8%	13.9%	Rowan.....	-0.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%	-3.5%	6.5%	9.7%	6.1%	10.0%	1.2%	12.7%								
Duplin.....	7.1%	-5.7%	-2.2%	4.3%	8.8%	7.0%	8.3%	6.4%	0.5%	1.7%	7.5%	10.4%	-1.7%	14.1%	Rutherford.....	4.0%	5.3%	-3.4%	-1.1%	10.8%	-0.2%	16.4%	-15.1%	0.0%	1.9%	13.1%	16.4%	-5.6%	15.2%								
Durham.....	5.2%	2.4%	-2.5%	-2.0%	10.8%	3.5%	6.5%	10.6%	12.2%	10.8%	5.9%	6.6%	4.5%	8.0%	Sampson.....	4.2%	-4.8%	-7.9%	-6.3%	14.3%	5.3%	6.5%	-1.6%	3.4%	8.9%	10.1%	4.4%	-2.1%	7.2%								
Edgecombe.....	-0.5%	8.4%	3.3%	0.2%	-4.1%	7.3%	7.9%	-8.2%	7.6%	0.2%	2.6%	7.6%	1.2%	20.7%	Scotland.....	-0.6%	0.2%	-4.2%	-1.9%	-2.4%	-5.1%	1.8%	-3.4%	3.2%	4.5%	5.9%	10.8%	8.1%	1.0%								
Forsyth.....	4.6%	3.7%	0.7%	-9.1%	-3.2%	5.2%	5.1%	-0.8%	2.4%	8.7%	8.0%	8.9%	0.2%	6.9%	Stanly.....	1.1%	8.6%	-3.0%	-4.1%	-5.3%	1.2%	1.0%	2.8%	-0.4%	6.4%	10.5%	9.0%	3.9%	10.6%								
Franklin.....	18.8%	7.0%	-7.7%	-10.6%	-8.9%	2.3%	10.0%	3.5%	5.4%	11.5%	10.5%	10.6%	5.3%	8.3%	Stokes.....	-0.1%	-33.0%	-22.5%	0.7%	7.9%	4.9%	4.1%	4.8%	2.7%	5.0%	15.4%	11.4%	9.5%	4.5%								
Gaston.....	-0.3%	9.1%	-1.2%	-4.6%	1.8%	3.7%	9.6%	-2.3%	3.0%	9.9%	8.0%	8.4%	3.6%	12.3%	Surry.....	6.6%	6.4%	-5.6%	0.0%	6.0%	2.5%	1.1%	2.5%	2.2%	5.4%	6.2%	7.1%	0.1%	6.5%								
Gates.....	-2.2%	-15.7%	6.0%	2.6%	45.4%	2.0%	6.7%	9.6%	6.7%	6.6%	6.5%	9.6%	3.3%	6.2%	Swain.....	13.2%	14.4%	8.1%	-0.2%	14.8%	-4.5%	3.5%	-2.7%	2.9%	12.6%	17.9%	11.2%	4.2%	0.8%								
Graham.....	15.0%	11.3%	0.6%	-10.6%	11.1%	1.9%	11.7%	7.2%	-2.1%	1.8%	10.1%	20.1%	0.2%	5.7%	Tennessee.....	11.8%	15.6%	-1.5%	-11.3%	-9.3%	1.1%	1.2%	7.0%	1.4%	9.2%	8.8%	10.2%	4.2%	9.8%								
Granville.....	8.7%	-1.5%	-6.3%	1.7%	13.5%	0.5%	5.5%	3.6%	5.4%	12.4%	4.4%	10.8%	-0.5%	7.1%	Tyrrell.....	16.4%	1.6%	-0.1%	-6.4%	27.7%	-7.1%	25.4%	2.1%	4.7%	-2.9%	14.9%	0.3%	19.5%	-9.0%								
Greene.....	1.9%	7.7%	-5.8%	-5.5%	24.7%	6.1%	13.6%	-6.7%	5.1%	7.5%	6.8%	-1.4%	5.7%	9.8%	Union.....	15.9%	10.7%	-1.4%	-3.1%	-7.9%	4.2%	6.7%	10.3%	10.2%	11.8%	12.2%	2.5%	6.0%									
Guilford.....	1.8%	5.7%	1.5%	-8.0%	-10.0%	6.5%	5.2%	0.1%	4.0%	9.9%	4.0%	9.6%	1.1%	6.8%	Vance.....	1.2%	10.5%	-9.9%	-2.4%	11.9%	-4.8%	5.1%	-2.7%	4.1%	4.4%	8.9%	4.4%	-2.0%	5.3%								
Halifax.....	-0.2%	0.7%	-2.9%	2.7%	6.1%	1.3%	10.3%	0.1%	3.8%	6.6%	1.9%	7.5%	4.7%	12.1%	Wake.....	10.5%	9.1%	0.7%	-8.5%	-4.8%	2.6%	6.3%	5.2%	5.8%	10.1%	7.7%	11.5%	14.5%	7.9%								
Harnett.....	6.4%	12.7%	-8.1%	-2.8%	5.4%	4.1%	5.2%	4.4%	4.5%	14.6%	11.1%	10.0%	5.1%	6.6%	Warren.....	12.1%	5.0%	12.2%	-6.5%	1.0%	8.1%	12.5%	-0.9%	-1.0%	1.4%	7.1%	6.4%	4.8%	6.8%								
Haywood.....	9.6%	10.8%	2.1%	-10.9%	6.1%	-0.3%	4.3%	3.7%	0.9%	11.6%	6.0%	5.8%	3.0%	6.8%	Washington.....	0.3%	-0.8%	3.4%	8.0%	12.5%	8.4%	1.9%	-3.1%	3.5%	0.5%	1.1%	68.3%	-15.8%	-16.5%								
Henderson.....	2.2%	15.3%	-8.0%	-7.8%	-0.5%	1.7%	2.2%	9.4%	2.5%	9.6%	11.1%	9.4%	4.9%	6.3%	Watauga.....	6.8%	8.5%	0.9%	-8.5%	-3.7%	0.9%	2.9%	0.6%	7.7%	6.3%	6.8%	9.8%	2.5%	6.1%								
Hertford.....	0.8%	-7.6%	-12.4%	2.4%	-0.7%	12.3%	10.7%	-0.9%	3.3%	3.0%	1.1%	3.7%	3.3%	3.4%	Wayne.....	6.2%	5.6%	-3.2%	-0.1%	-8.3%	5.2%	13.1%	-4.3%	0.0%	7.4%	4.8%	6.3%	0.4%	8.4%								
Hoke.....	11.8%	-9.6%	-3.9%	0.4%	58.4%	23.2%	1.1%	18.4%	-1.1%	3.8%	5.0%	7.4%	11.4%	3.1%	Wilkes.....	-1.7%	4.3%	-2.0%	-9.5%	5.9%	4.4%	10.6%	-0.3%	6.6%	0.7%	3.4%	13.0%	6.0%	13.4%								
Hyde.....	1.8%	4.4%	9.7%	-7.0%	13.5%	1.9%	1.8%	-2.5%	6.7%	3.0%	5.7%	2.9%	-0.6%	8.4%	Wilson.....	5.9%	12.8%	5.5%	-9.1%	2.2%																	

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2004-2005 AND 2018-2019

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2004-2005						Fiscal year 2018-2019							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 19/05	County	Rank	% of total	% change 19/05
Alamance.....	15	1.19%	Johnston.....	17	1.04%	Alamance.....	10	1.64%	145.72%	Johnston.....	17	1.32%	125.31%
Alexander.....	77	0.12%	Jones.....	97	0.03%	Alexander.....	76	0.14%	107.72%	Jones.....	98	0.04%	127.17%
Alleghany.....	83	0.06%	Lee.....	35	0.52%	Alleghany.....	91	0.05%	61.20%	Lee.....	37	0.54%	82.45%
Anson.....	78	0.09%	Lenoir.....	36	0.49%	Anson.....	79	0.10%	90.62%	Lenoir.....	46	0.39%	40.30%
Ashe.....	70	0.15%	Lincoln.....	44	0.40%	Ashe.....	69	0.18%	122.41%	Lincoln.....	36	0.58%	161.31%
Avery.....	69	0.15%	Macon.....	45	0.39%	Avery.....	68	0.20%	134.24%	Macon.....	49	0.36%	61.82%
Beaufort.....	48	0.36%	Madison.....	88	0.04%	Beaufort.....	53	0.34%	65.89%	Madison.....	84	0.08%	208.30%
Bertie.....	92	0.04%	Martin.....	75	0.13%	Bertie.....	89	0.06%	159.26%	Martin.....	77	0.14%	92.51%
Bladen.....	72	0.14%	McDowell.....	64	0.21%	Bladen.....	73	0.14%	77.93%	McDowell.....	61	0.25%	111.94%
Brunswick.....	24	0.82%	Mecklenburg....	1	12.57%	Brunswick.....	19	1.21%	163.32%	Mecklenburg....	1	15.20%	115.70%
Buncombe.....	6	2.90%	Mitchell.....	76	0.12%	Buncombe.....	5	3.68%	126.69%	Mitchell.....	80	0.09%	40.19%
Burke.....	41	0.43%	Montgomery....	74	0.13%	Burke.....	39	0.49%	103.63%	Montgomery....	75	0.14%	82.94%
Cabarrus.....	9	1.68%	Moore.....	27	0.74%	Cabarrus.....	9	2.36%	149.45%	Moore.....	23	0.88%	111.88%
Caldwell.....	43	0.41%	Nash.....	22	0.84%	Caldwell.....	45	0.41%	78.73%	Nash.....	30	0.73%	54.62%
Camden.....	98	0.03%	New Hanover....	7	2.70%	Camden.....	97	0.04%	152.77%	New Hanover....	7	3.24%	114.02%
Carteret.....	25	0.77%	Northampton....	96	0.03%	Carteret.....	25	0.86%	97.93%	Northampton....	85	0.08%	308.96%
Caswell.....	94	0.03%	Onslow.....	16	1.15%	Caswell.....	93	0.05%	147.55%	Onslow.....	15	1.52%	136.30%
Catawba.....	10	1.68%	Orange.....	20	0.91%	Catawba.....	12	1.57%	66.83%	Orange.....	18	1.23%	141.72%
Chatham.....	59	0.25%	Pamlico.....	87	0.05%	Chatham.....	43	0.42%	203.87%	Pamlico.....	86	0.07%	149.27%
Cherokee.....	58	0.25%	Pasquotank.....	47	0.37%	Cherokee.....	66	0.22%	53.46%	Pasquotank.....	52	0.34%	62.85%
Chowan.....	80	0.07%	Pender.....	67	0.19%	Chowan.....	83	0.09%	113.73%	Pender.....	50	0.35%	228.30%
Clay.....	85	0.06%	Perquimans.....	95	0.03%	Clay.....	90	0.05%	67.71%	Perquimans.....	96	0.04%	121.62%
Cleveland.....	31	0.62%	Person.....	60	0.24%	Cleveland.....	32	0.67%	89.80%	Person.....	65	0.23%	70.86%
Columbus.....	52	0.31%	Pitt.....	12	1.44%	Columbus.....	59	0.27%	54.51%	Pitt.....	13	1.57%	94.39%
Craven.....	28	0.73%	Polk.....	82	0.07%	Craven.....	27	0.80%	96.93%	Polk.....	78	0.12%	216.90%
Cumberland....	8	2.58%	Randolph.....	29	0.71%	Cumberland....	8	2.76%	91.11%	Randolph.....	28	0.79%	98.54%
Currituck.....	63	0.22%	Richmond.....	54	0.27%	Currituck.....	51	0.34%	173.78%	Richmond.....	60	0.26%	69.08%
Dare.....	14	1.19%	Robeson.....	30	0.65%	Dare.....	20	1.02%	52.59%	Robeson.....	29	0.73%	100.15%
Davidson.....	21	0.87%	Rockingham....	42	0.43%	Davidson.....	22	0.92%	88.10%	Rockingham....	40	0.48%	97.74%
Davie.....	68	0.17%	Rowan.....	26	0.76%	Davie.....	64	0.24%	154.86%	Rowan.....	21	0.94%	118.40%
Duplin.....	62	0.23%	Rutherford.....	46	0.37%	Duplin.....	55	0.29%	126.78%	Rutherford.....	42	0.42%	102.72%
Durham.....	5	3.79%	Sampson.....	51	0.32%	Durham.....	4	4.96%	133.45%	Sampson.....	54	0.32%	80.11%
Edgecombe.....	55	0.27%	Scotland.....	57	0.25%	Edgecombe.....	58	0.28%	83.80%	Scotland.....	67	0.21%	44.87%
Forsyth.....	4	4.08%	Stanly.....	39	0.44%	Forsyth.....	6	3.67%	60.55%	Stanly.....	44	0.41%	66.56%
Franklin.....	56	0.26%	Stokes.....	71	0.15%	Franklin.....	56	0.29%	97.99%	Stokes.....	70	0.17%	101.82%
Gaston.....	13	1.42%	Surry.....	34	0.61%	Gaston.....	14	1.57%	96.06%	Surry.....	34	0.61%	76.36%
Gates.....	99	0.02%	Swain.....	84	0.06%	Gates.....	99	0.02%	182.28%	Swain.....	81	0.09%	183.66%
Graham.....	93	0.04%	Transylvania....	61	0.23%	Graham.....	94	0.05%	132.42%	Transylvania....	62	0.24%	85.05%
Granville.....	65	0.21%	Tyrrell.....	100	0.01%	Granville.....	63	0.24%	102.72%	Tyrrell.....	100	0.01%	146.89%
Greene.....	91	0.04%	Union.....	18	0.99%	Greene.....	92	0.05%	111.62%	Union.....	16	1.40%	152.86%
Guilford.....	3	5.83%	Vance.....	50	0.32%	Guilford.....	3	5.07%	55.16%	Vance.....	57	0.29%	58.30%
Halifax.....	49	0.34%	Wake.....	2	9.97%	Halifax.....	47	0.37%	91.56%	Wake.....	2	12.59%	125.16%
Harnett.....	38	0.46%	Warren.....	90	0.04%	Harnett.....	33	0.62%	140.15%	Warren.....	88	0.06%	140.45%
Haywood.....	37	0.47%	Washington....	86	0.05%	Haywood.....	38	0.50%	88.41%	Washington....	87	0.06%	97.59%
Henderson.....	23	0.83%	Watauga.....	33	0.62%	Henderson.....	24	0.86%	85.33%	Watauga.....	35	0.59%	71.40%
Hertford.....	66	0.19%	Wayne.....	19	0.93%	Hertford.....	71	0.15%	35.84%	Wayne.....	26	0.81%	56.08%
Hoke.....	81	0.07%	Wilkes.....	40	0.43%	Hoke.....	74	0.14%	237.90%	Wilkes.....	41	0.46%	89.49%
Hyde.....	89	0.04%	Wilson.....	32	0.62%	Hyde.....	95	0.04%	80.45%	Wilson.....	31	0.67%	92.98%
Iredell.....	11	1.51%	Yadkin.....	73	0.14%	Iredell.....	11	1.62%	92.21%	Yadkin.....	72	0.15%	88.51%
Jackson.....	53	0.28%	Yancey.....	79	0.09%	Jackson.....	48	0.37%	135.43%	Yancey.....	82	0.09%	87.68%
			Unallocated.....	1	16.97%					Unallocated.....	3	5.24%	-44.97%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	78.33%

Detail may not add to totals due to rounding.

Computations and rankings exclude tax collections derived from the 8% rate levied on short-term motor vehicle leasing and the combined general rate of 7% levied on utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 2004-2005 AND 2018-2019

[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

Fiscal year 2004-2005						Fiscal year 2018-2019							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 19/05	County	Rank	% of total	% change 19/05
Alamance.....	14	1.22%	Johnston.....	17	1 10%	Alamance.....	10	1.64%	126.2%	Johnston.....	17	1.32%	101.1%
Alexander.....	77	0.12%	Jones.....	97	0 03%	Alexander.....	76	0.14%	91.1%	Jones.....	98	0.04%	104.5%
Alleghany.....	83	0.06%	Lee.....	35	0 57%	Alleghany.....	91	0.05%	49.3%	Lee.....	37	0.55%	59.6%
Anson.....	78	0.10%	Lenoir.....	36	0 53%	Anson.....	79	0.10%	66.2%	Lenoir.....	46	0.39%	23.0%
Ashe.....	72	0.15%	Lincoln.....	44	0 43%	Ashe.....	69	0.18%	107.8%	Lincoln.....	36	0.58%	126.4%
Avery.....	73	0.15%	Macon.....	47	0 39%	Avery.....	68	0.19%	121.6%	Macon.....	49	0.36%	54.1%
Beaufort.....	43	0.44%	Madison.....	88	0 04%	Beaufort.....	53	0.34%	28.5%	Madison.....	84	0.08%	187.7%
Bertie.....	91	0.04%	Martin.....	75	0 13%	Bertie.....	88	0.06%	113.6%	Martin.....	77	0.13%	71.9%
Bladen.....	67	0.20%	McDowell.....	65	0 22%	Bladen.....	73	0.14%	16.8%	McDowell.....	61	0.25%	95.3%
Brunswick.....	23	0.84%	Mecklenburg.....	1	12.75%	Brunswick.....	19	1.21%	140.8%	Mecklenburg.....	1	15.20%	100.3%
Buncombe.....	6	2.93%	Mitchell.....	76	0 12%	Buncombe.....	5	3.68%	111.0%	Mitchell.....	80	0.09%	29.5%
Burke.....	42	0.45%	Montgomery.....	71	0 15%	Burke.....	39	0.49%	86.2%	Montgomery.....	75	0.14%	51.1%
Cabarrus.....	10	1.67%	Moore.....	28	0 74%	Cabarrus.....	9	2.36%	136.6%	Moore.....	23	0.88%	98.3%
Caldwell.....	45	0.42%	Nash.....	22	0 89%	Caldwell.....	45	0.41%	62.4%	Nash.....	30	0.73%	37.8%
Camden.....	98	0.03%	New Hanover.....	7	2 82%	Camden.....	97	0.04%	131.4%	New Hanover.....	7	3.24%	93.2%
Carteret.....	26	0.77%	Northampton.....	93	0 04%	Carteret.....	25	0.86%	85.8%	Northampton.....	85	0.08%	226.3%
Caswell.....	94	0.04%	Onslow.....	16	1 14%	Caswell.....	93	0.05%	118.3%	Onslow.....	15	1.52%	124.3%
Catawba.....	9	1.74%	Orange.....	21	0 90%	Catawba.....	12	1.58%	52.7%	Orange.....	18	1.23%	128.1%
Chatham.....	58	0.26%	Pamlico.....	87	0 05%	Chatham.....	43	0.42%	169.7%	Pamlico.....	86	0.07%	122.0%
Cherokee.....	62	0.25%	Pasquotank.....	48	0 37%	Cherokee.....	66	0.21%	42.1%	Pasquotank.....	52	0.34%	53.6%
Chowan.....	80	0.08%	Pender.....	69	0 20%	Chowan.....	83	0.09%	84.8%	Pender.....	50	0.35%	203.6%
Clay.....	85	0.06%	Perquimans.....	96	0 03%	Clay.....	90	0.05%	59.9%	Perquimans.....	96	0.04%	104.2%
Cleveland.....	31	0.66%	Person.....	59	0 26%	Cleveland.....	32	0.66%	68.1%	Person.....	65	0.23%	49.5%
Columbus.....	52	0.33%	Pitt.....	12	1 51%	Columbus.....	59	0.27%	36.3%	Pitt.....	13	1.57%	74.3%
Craven.....	29	0.73%	Polk.....	82	0 07%	Craven.....	27	0.80%	83.6%	Polk.....	78	0.12%	197.5%
Cumberland.....	8	2.56%	Randolph.....	27	0 74%	Cumberland.....	8	2.76%	81.2%	Randolph.....	28	0.79%	78.2%
Currituck.....	64	0.22%	Richmond.....	54	0 28%	Currituck.....	51	0.34%	158.5%	Richmond.....	60	0.26%	54.8%
Dare.....	15	1.18%	Robeson.....	30	0 69%	Dare.....	20	1.02%	45.4%	Robeson.....	29	0.73%	79.6%
Davidson.....	20	0.91%	Rockingham.....	40	0 45%	Davidson.....	22	0.91%	68.7%	Rockingham.....	40	0.48%	77.7%
Davie.....	70	0.17%	Rowan.....	25	0 80%	Davie.....	64	0.24%	134.2%	Rowan.....	21	0.94%	95.4%
Duplin.....	61	0.26%	Rutherford.....	46	0 39%	Duplin.....	57	0.29%	87.9%	Rutherford.....	42	0.42%	81.4%
Durham.....	5	3.78%	Sampson.....	50	0 35%	Durham.....	4	4.96%	120.6%	Sampson.....	54	0.32%	54.2%
Edgecombe.....	56	0.28%	Scotland.....	53	0 29%	Edgecombe.....	58	0.27%	65.4%	Scotland.....	67	0.21%	21.0%
Forsyth.....	4	4.16%	Stanly.....	39	0 47%	Forsyth.....	6	3.67%	48.1%	Stanly.....	44	0.41%	46.7%
Franklin.....	57	0.26%	Stokes.....	60	0 26%	Franklin.....	56	0.29%	82.1%	Stokes.....	70	0.17%	8.2%
Gaston.....	13	1.47%	Surry.....	33	0 63%	Gaston.....	14	1.56%	78.9%	Surry.....	34	0.61%	61.4%
Gates.....	99	0.02%	Swain.....	84	0 06%	Gates.....	99	0.02%	126.4%	Swain.....	81	0.09%	163.1%
Graham.....	95	0.04%	Transylvania.....	63	0 23%	Graham.....	94	0.05%	117.8%	Transylvania.....	62	0.24%	74.2%
Granville.....	66	0.22%	Tyrrell.....	100	0 01%	Granville.....	63	0.24%	85.9%	Tyrrell.....	100	0.01%	123.2%
Greene.....	92	0.04%	Union.....	18	1 02%	Greene.....	92	0.05%	89.5%	Union.....	16	1.40%	131.0%
Guilford.....	3	5.97%	Vance.....	51	0 34%	Guilford.....	3	5.07%	42.6%	Vance.....	55	0.29%	42.3%
Halifax.....	49	0.37%	Wake.....	2	10.03%	Halifax.....	47	0.37%	68.9%	Wake.....	2	12.59%	110.9%
Harnett.....	37	0.49%	Warren.....	89	0 04%	Harnett.....	33	0.62%	111.7%	Warren.....	87	0.06%	109.7%
Haywood.....	38	0.48%	Washington.....	86	0 05%	Haywood.....	38	0.50%	75.5%	Washington.....	89	0.06%	78.6%
Henderson.....	24	0.84%	Watauga.....	34	0 62%	Henderson.....	24	0.86%	72.1%	Watauga.....	35	0.59%	61.2%
Hertford.....	68	0.20%	Wayne.....	19	0 95%	Hertford.....	71	0.15%	21.8%	Wayne.....	26	0.81%	44.2%
Hoke.....	81	0.08%	Wilkes.....	41	0 45%	Hoke.....	74	0.14%	202.3%	Wilkes.....	41	0.46%	72.6%
Hyde.....	90	0.04%	Wilson.....	32	0 66%	Hyde.....	95	0.04%	60.4%	Wilson.....	31	0.67%	69.8%
Iredell.....	11	1.54%	Yadkin.....	74	0 14%	Iredell.....	11	1.62%	76.6%	Yadkin.....	72	0.14%	71.5%
Jackson.....	55	0.28%	Yancey.....	79	0 09%	Jackson.....	48	0.37%	121.0%	Yancey.....	82	0.09%	73.5%
			Unallocated.....	1	14 90%					Unallocated.....	3	5.25%	-40.8%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	68.0%

Detail may not add to totals due to rounding.

Computations and rankings exclude tax collections derived from the 8% rate levied on short-term motor vehicle leasing and the combined general rate of 7% levied on utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.



TABLE 40. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS  
[§ 105 ARTICLE 5A.]

[Tax Revenue Generated from Motor Vehicle Retail Sales and Leases]													
Highway Use Tax Collections													
Fiscal year	Revenue generated from retail sales at 3% rate [S]	Revenue generated from long-term leases at 3% rate [S]	Revenue generated from short-term leases at 8% rate [S]	Total revenue generated from all rates [S]	Collections to Highway Trust Fund [3% rate proceeds] [S]	Annual transfer to General Fund from Highway Trust Fund† [S]	Net Highway Trust Fund receipts after appropriation [S]	Annual credit to Highway Fund†† [5% and 8% proceeds] [S]	Collections to General Fund [8% lease proceeds + appropriation] [S]	Year-over-year % change			
										Revenue generated from retail sales at 3% rate	Revenue generated from long-term leases at 3% rate	Revenue generated from short-term leases at 8% rate	Total revenue generated from all rates
2004-05.....	551,432,079	28,682,062	43,909,573	624,023,714	580,114,141	242,520,317	337,593,824	-	286,429,890	0.68%	-6.39%	7.67%	0.79%
2005-06.....	548,395,734	28,840,970	49,821,633	627,058,337	577,236,704	252,558,117	324,678,587	-	302,379,750	-0.55%	0.55%	13.46%	0.49%
2006-07.....	570,672,943	34,374,413	49,250,929	654,298,286	605,047,356	57,486,602	547,560,754	-	106,737,531	4.06%	19.19%	-1.15%	4.34%
2007-08.....	534,878,642	30,750,234	53,016,394	618,645,270	565,628,876	172,543,306	393,085,570	-	225,559,700	-6.27%	-10.54%	7.65%	-5.45%
2008-09.....	413,752,308	27,597,594	47,714,293	489,064,195	441,349,902	147,531,245	293,818,657	-	195,245,538	-22.65%	-10.25%	-10.00%	-20.95%
2009-10.....	416,317,237	24,166,027	43,836,892	484,320,156	440,483,265	108,561,829	331,921,436	-	152,398,721	0.62%	-12.43%	-8.13%	-0.97%
2010-11.....	454,136,155	15,963,462	53,235,229	523,334,846	470,099,617	72,894,864	397,204,753	-	126,130,093	9.08%	-33.94%	21.44%	8.06%
2011-12.....	489,072,183	16,624,702	55,176,488	560,873,373	505,696,885	76,720,918	428,975,967	-	131,897,406	7.69%	4.14%	3.65%	7.17%
2012-13.....	535,345,345	19,443,463	57,372,140	612,160,948	554,788,808	27,595,861	527,192,947	-	84,968,001	9.46%	16.96%	3.98%	9.14%
2013-14.....	574,704,729	22,650,005	61,814,982	659,169,716	597,354,734	-	597,354,734	-	61,814,982	7.35%	16.49%	7.74%	7.68%
2014-15.....	628,466,644	23,916,454	65,776,523	718,159,621	652,383,098	-	652,383,098	-	65,776,523	9.35%	5.59%	6.41%	8.95%
2015-16.....	700,325,903	28,799,759	73,061,051	802,186,713	729,125,662	-	729,125,662	-	73,061,051	11.43%	20.42%	11.07%	11.70%
2016-17.....	749,679,784	34,305,511	76,395,796	860,381,091	783,985,295	-	783,985,295	-	76,395,796	7.05%	19.12%	4.56%	7.25%
2017-18.....	758,491,450	38,607,601	78,478,830	875,577,881	797,099,051	-	797,099,051	10,000,000	68,478,830	1.18%	12.54%	2.73%	1.77%
2018-19.....	796,594,210	42,058,987	84,437,685	923,090,882	838,653,197	-	838,653,197	10,000,000	74,437,685	5.02%	8.94%	7.59%	5.43%

§ 105-187.2-§ 105-187.3:

A highway use tax is imposed on the privilege of using the highways in this State. A tax rate of 3% is applied to the retail value of a motor vehicle for which a certificate of title is issued (as of July 1, 2014, the tax also applies to any dealer administrative fee regulated by § 20-101.1). The tax does not apply to the sales price of a service contract, provided the charge for the service contract is separately stated on the bill of sale or other similar document given to the purchaser at the time of the sale.

Effective for sales made on or after January 1, 2016, the maximum tax is increased to \$2,000 (previously \$1,000) for each certificate of title issued for a Class A or Class B motor vehicle that is a commercial motor vehicle, as defined in § 20-4.01, and for each certificate of title issued for a recreational vehicle (previously, \$1,500 applied for each certificate of title issued for a recreational vehicle not subject to the \$1,000 maximum tax). [SL 2015-241, s. 29.34A.(a)]

The retail value is the sales price of the motor vehicle, including all accessories attached to the vehicle when it is delivered to the purchaser, less the amount of any allowance given by the retailer for a motor vehicle taken in trade as a full or partial payment for the purchased motor vehicle.

§ 105-187.5 imposes an alternate tax on the privilege of using the highways in this State for those who lease or rent motor vehicles. The tax rate on the gross receipts from the short-term (less than 365 days) lease or rental of a motor vehicle is 8%; the tax rate on the gross receipts from the long-term lease or rental of a motor vehicle is 3%. The maximum tax caps applicable to retail sales on certain motor vehicles apply to a continuous lease or rental of such a motor vehicle to the same person. The alternate tax is imposed on a retailer, but is then added to the lease or rental price of a motor vehicle such that the person who leases or rents the vehicle pays the tax.

SL 2019-69, s. 2 (effective October 1, 2019) substitutes 'limited possession commitment' for 'lease or rental' throughout this statute and sets out the types of limited possession commitment and applicable tax rates: long-term lease or rental [3%]; short-term lease or rental [8%]; and vehicle subscription [5%].

Payment of the highway use tax is remitted to the Commissioner of Motor Vehicles during the certificate of title application process.

Historical note: Effective October 1, 1989, retail sales of motor vehicles became exempt from the 2% rate (\$300 limit) sales and use tax and became subject to the 3% rate of highway use tax with a minimum tax of \$40 and a maximum tax of \$1,000 on any one motor vehicle. The maximum tax per vehicle increased from \$1,000 to \$1,500 effective for transactions made on or after July 1, 1993. Effective October 1, 2001, the \$1,500 limit was repealed for most vehicles.

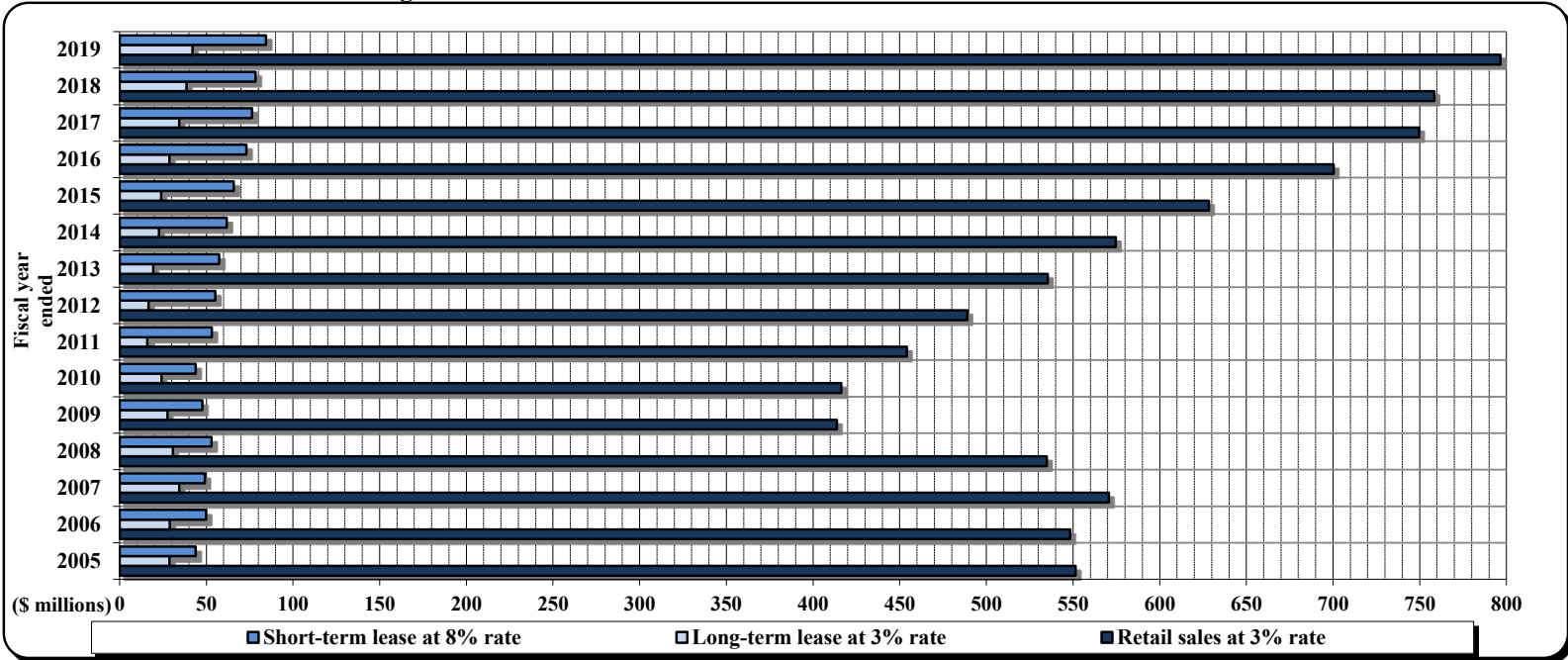
The North Carolina Highway Trust Fund was established during the 1989 General Assembly to subsidize transportation improvements. The legislation directed the taxes collected during 1990-91 to be deposited in the General Fund. Thereafter, taxes generated from the 3% rate were to be deposited in the Highway Trust Fund, and beginning in 1991-92, a specified allocation would be transferred from the Highway Trust Fund to the General Fund.

†Annual transfer of funds from the Highway Trust Fund to the General Fund as provided under § 105-187.9(b)(1) and § 105-187.9(b)(2).

[Transfer provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.]

Proceeds from the 8% levy applicable to short-term leases are deposited in the General Fund. ††SL 2017-57 provides that the sum of \$10 million of the taxes collected from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date). SL 2019-69 amends § 105-187.9(a) to provide that the sum of \$10 million of the taxes collected from the 5% levy on vehicle subscriptions (effective October 1, 2019) and from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund. Annual amounts credited to the Highway Fund for fiscal years 2017-18 and 2018-19 were generated from tax proceeds collected from the 8% tax rate.

**Figure 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases**



**Figure 40.2 Motor Vehicle Sales and Leases: Growth Trends**

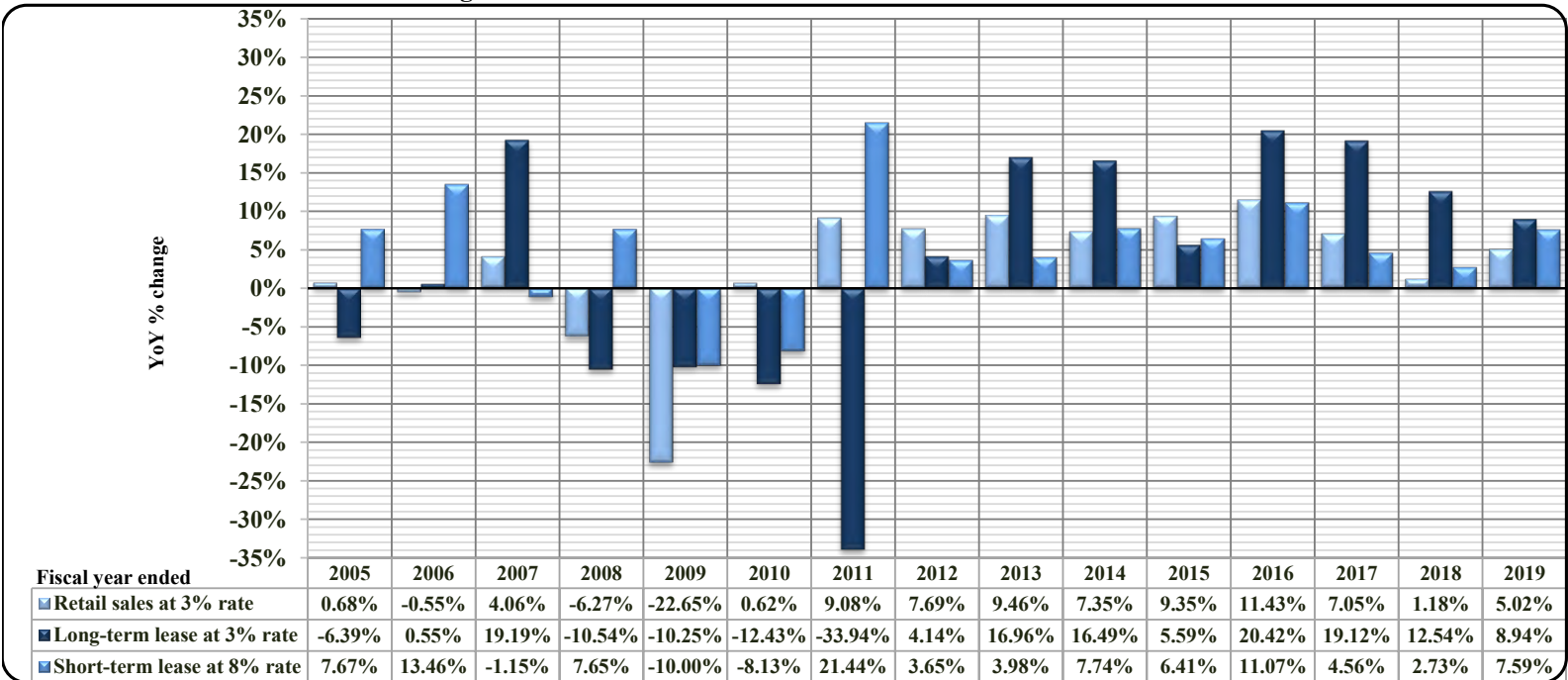


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS  
[§ 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers											
				County share [\$]	General Fund† [\$]	Solid Waste Management Trust Fund† [\$]	Scrap Tire Disposal Account† [\$]	Inactive Hazardous Sites Cleanup Fund† [\$]	Bernard Allen Memorial Emergency Drinking Water Fund† [\$]	Administrative costs [\$105-187.19]	Collection fees on overdue tax debts [\$105-243.1]	OSBM Civil Penalty & Forfeiture Fund [\$105-236]	Collection cost of fines/forfeitures [\$115C-457.2]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [\$]	
2004-05.....	12,259,625	8,879	12,250,746	8,182,206	-	601,633	3,248,817	-	-	-	214,847	3,243	-	-	-
2005-06.....	13,142,842	15,552	13,127,290	8,734,254	-	642,225	3,468,013	-	-	-	210,782	5,521	66,496	-	-
2006-07.....	13,875,393	12,156	13,863,236	9,238,133	-	679,274	3,668,082	-	-	-	213,896	2,603	60,994	254	-
2007-08.....	14,574,042	21,277	14,552,765	9,954,689	-	1,137,679	3,128,617	-	-	-	262,892	2,082	66,534	272	-
2008-09.....	14,185,321	131,463	14,053,858	9,601,837	-	1,097,353	3,017,720	-	-	-	275,682	1,352	59,664	251	-
2009-10.....	14,934,867	28,817	14,906,051	10,201,287	-	1,165,861	2,477,455	364,332	364,332	261,246	2,319	68,900	318	-	-
2010-11.....	16,230,347	31,930	16,198,417	11,101,924	2,010,369	1,268,791	685,813	396,497	396,497	257,094	3,895	73,727	318	3,491	-
2011-12.....	17,165,243	28,066	17,137,177	11,776,756	2,268,989	1,345,915	591,080	420,598	420,598	250,707	2,616	59,126	243	548	-
2012-13.....	17,263,397	11,249	17,252,148	11,834,424	-	1,352,506	2,874,074	422,658	422,658	275,968	4,130	65,291	262	178	-
2013-14.....	17,374,495	201,170	17,173,325	11,774,566	5,046,243	-	-	-	-	278,935	13,217	60,098	241	26	-
2014-15.....	18,061,718	(145,415)	18,207,133	12,462,677	5,341,147	-	-	-	-	323,137	11,137	68,752	283	-	-
2015-16.....	19,283,437	28,468	19,254,969	13,200,850	5,646,467	-	-	-	-	298,096	12,730	96,420	407	-	-
2016-17.....	19,725,068	74,956	19,650,111	13,464,535	5,759,441	-	-	-	-	324,039	10,785	90,910	402	-	-
2017-18.....	19,837,432	49,889	19,787,542	13,564,822	5,804,618	-	-	-	-	309,108	11,455	97,110	429	-	-
2018-19.....	20,874,719	32,215	20,842,505	14,306,965	6,140,433	-	-	-	-	282,047	12,060	100,515	485	-	-

**Tax rate and base:**

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant to provide funds for the disposal of scrap tires.

<b>Bead Diameter of Tire</b>	<b>Rate</b>	<b>Exemptions:</b> bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles.
Less than 20 inches	2%	
At least 20 inches	1%	

Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of § 105 and redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate increased to 2% on tires with a bead diameter of less than 20 inches. \*SL 2001-424, s. 2.2.(j) specifies that the statutory Scrap Tire Disposal Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(d) and SL 2010-123, s. 1.2.(a) specify similar treatment for taxes levied during fiscal year 2010-11 (certain Scrap Tire Disposal Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(f) specifies a similar provision for taxes levied during fiscal year 2011-12 (Scrap Tire Disposal Account directed proceeds of \$2,268,989 were credited to the General Fund as non-tax revenue).

†SL 2013-360, s. 14.16(a), effective July 1, 2013, adjusts the allocation percentages of Scrap Tire Disposal Tax net tax proceeds such that a 30% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund, the 17% allocation to the Scrap Tire Disposal Account, and the 2.5% allocations to the Inactive Hazardous Sites Cleanup Fund and to the Bernard Allen Memorial Emergency Drinking Water Fund are abolished; the remaining 70% portion continues to be shared with county governments on a per capita basis).

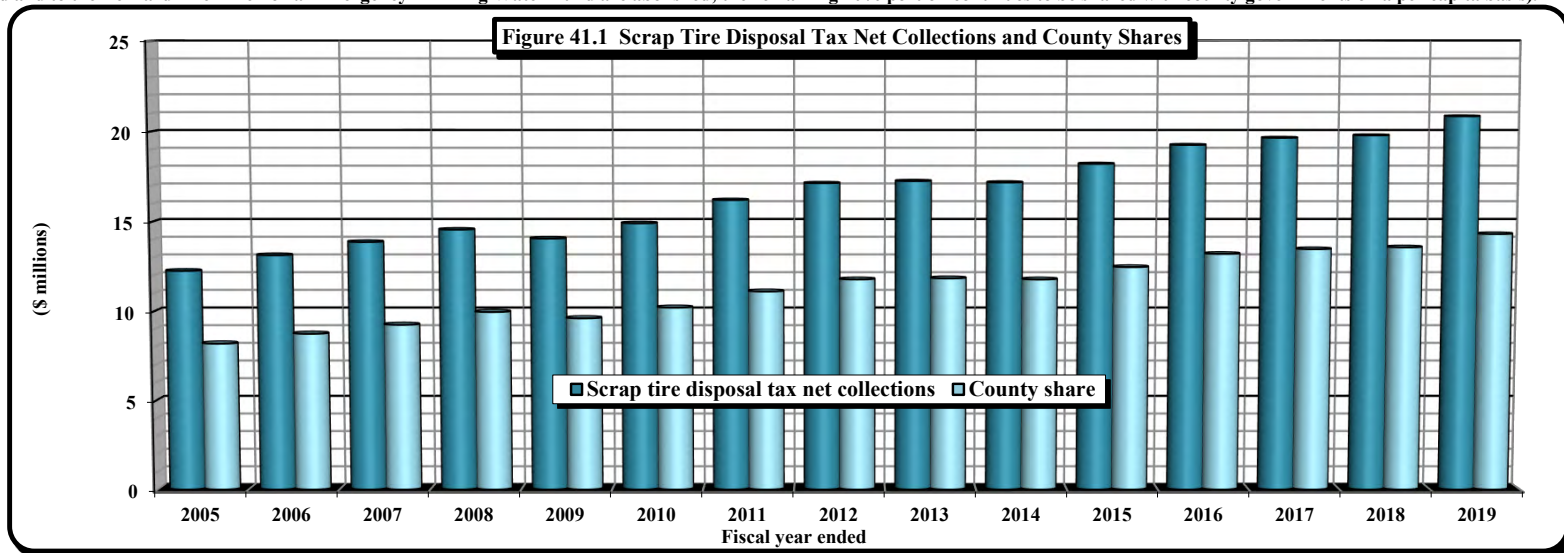


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS  
[§ 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers								
				County share [S]	Solid Waste Management Trust Fund† [S]	White Goods Management Account† [S]	Administrative costs §105-187.24 [S]	General Fund† [S]	Collection fees on overdue tax debts §105-243.1 [S]	OSBM Civil Penalty & Forfeiture Fund §105-236 [S]	Collection cost of fines/forfeitures §115C-457.2 [S]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [S]
2004-05.....	4,777,814	11,797	4,766,016	2,984,971	363,826	1,199,028	218,138	-	53	-	-	-
2005-06.....	4,926,720	16,527	4,910,193	3,073,573	374,338	1,231,319	224,093	-	571	6,298	-	-
2006-07.....	5,246,858	13,505	5,233,354	3,377,272	401,000	1,234,231	207,822	-	193	12,782	53	-
2007-08.....	5,002,619	19,734	4,982,885	3,013,981	379,325	1,348,255	233,835	-	420	7,040	29	-
2008-09.....	4,283,858	20,411	4,263,447	2,364,362	316,793	1,278,758	298,141	-	550	4,823	20	-
2009-10.....	4,450,409	11,200	4,439,209	2,463,585	331,346	1,346,898	293,543	-	36	3,783	17	-
2010-11.....	4,170,286	19,793	4,150,493	2,491,444	309,710	257,715	274,241	812,502	881	3,938	17	45
2011-12.....	4,446,274	36,649	4,409,625	2,685,139	332,825	-	244,713	1,142,351	125	4,449	18	5
2012-13.....	4,429,321	3,574	4,425,747	2,637,793	329,870	1,155,713	299,654	-	362	2,345	9	-
2013-14.....	4,499,881	5,860	4,494,021	2,498,440	37,427	125,741	312,500	1,514,356	89	5,447	22	-
2014-15.....	4,849,342	213,416	4,635,926	2,388,020	-	-	272,244	1,971,588	367	3,691	15	-
2015-16.....	5,044,915	8,874	5,036,041	2,566,372	-	-	329,012	2,136,296	43	4,299	18	-
2016-17.....	5,797,929	12,652	5,785,277	2,995,952	-	-	280,410	2,495,894	1,155	11,813	52	-
2017-18.....	9,361,617	21,927	9,339,691	5,081,805	-	-	303,632	3,948,403	-	5,825	26	-
2018-19.....	6,210,735	17,285	6,193,450	2,978,777	-	-	308,043	2,886,005	399	20,129	97	-

**Tax rate and base:** A privilege tax (excise tax) is imposed on a white goods retailer at a flat rate of \$3 for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.

The tax was first imposed January 1, 1994 and was intended to expire July 1, 1998. The tax was \$5 if the article did not contain chlorofluorocarbon refrigerants and \$10 if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5% to the Solid Waste Management Trust Fund, 20% to the White Goods Management Account, and 75% among the counties on a per capita basis.

Effective July 1, 1998, the sunset was extended to July 1, 2001; effective July 13, 2000, the expiration was deleted. The rate was reduced to a single flat amount of \$3 regardless of the contents of the article. The distribution of the tax was amended to increase the Solid Waste Management Trust Fund share from 5% to 8%; the county share was decreased from 75% to 72% with eligibility requirements established in order for counties to qualify for receipt of a distribution. \*SL 2001-424, s. 2.2.(j) specifies that the statutory White Goods Management Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(c) and SL 2010-123, s. 1.2.(b) specify similar treatment for taxes levied during fiscal year 2010-11 (certain White Goods Management Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(g) specifies a similar provision for taxes levied during fiscal year 2011-12 (White Goods Management Account directed proceeds up to a maximum \$1,951,465 were credited to the General Fund as non-tax revenue).

†SL 2013-360, s. 14.17(a), effective August 1, 2013, adjusts the allocation percentages of White Goods Disposal Tax net tax proceeds such that a 28% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund and 20% allocation to the White Goods Management Account are abolished; the remaining 72% portion continues to be shared with county governments on a per capita basis). Effective on or after July 1, 2016, a retailer-contractor is liable for tax for any white good withdrawn from inventory to fulfill a real property contract in the State.

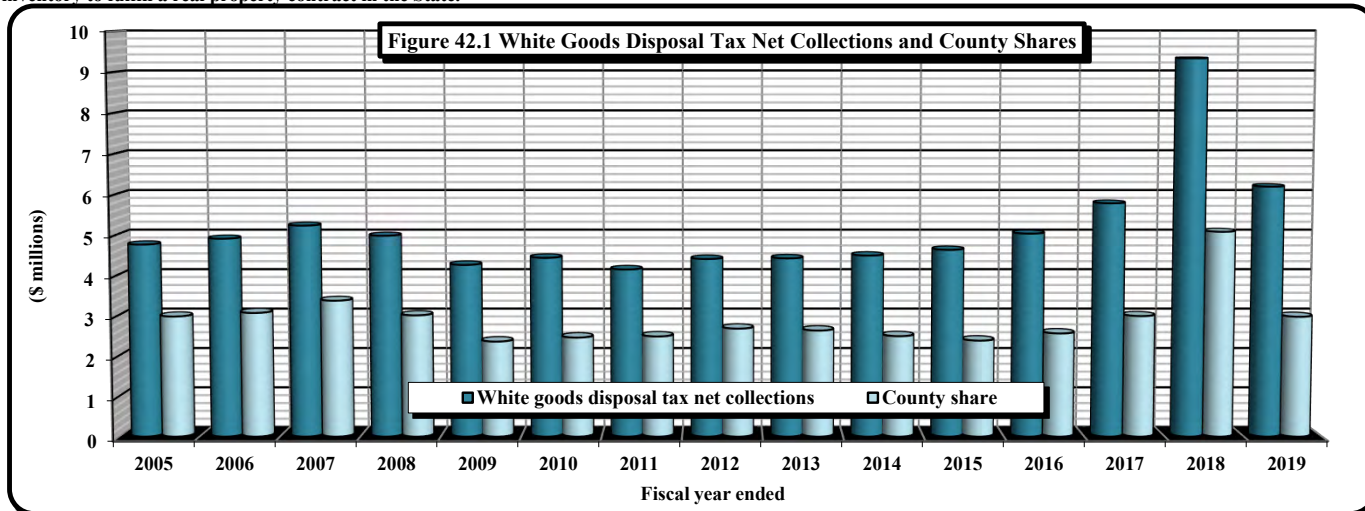


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS

[§ 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [\\$]	Refunds [\\$]	Net collections before transfers [\\$]
2004-05.	895,453	-	895,453
2005-06.	815,822	-	815,822
2006-07.	754,409	-	754,409
2007-08.	644,602	-	644,602
2008-09.	534,130	-	534,130
2009-10.	474,158	-	474,158
2010-11.	424,212	-	424,212
2011-12.	367,245	-	367,245
2012-13.	311,237	-	311,237
2013-14.	296,001	-	296,001
2014-15.	235,437	-	235,437
2015-16.	232,457	-	232,457
2016-17.	196,599	-	196,599
2017-18.	171,821	-	171,821
2018-19.	161,811	-	161,811

**Dry-cleaning solvent tax rates and bases:**

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is \$10 (\$5.85)\* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and \$1.35 (\$.80)\*\* for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

\*,\*\*Applicable rates prior to October 1, 2001.

SL 09-483 extends the sunset provision from January 1, 2010 to January 1, 2020.

SL 19-237 extends the sunset provision from January 1, 2020 to January 1, 2030.

Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS

[§ 105 ARTICLE 5E.]

[Repealed by SL 2013-316, s. 4.1(d), effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, gross receipts are subject to the combined general rate under Article 5, § 105-164.4(a)(9).]

†[Collections are \$0 for fiscal year 2015-16 thereafter; table retained for historical reference.]

Fiscal year	Gross tax collections† [\\$]	Refunds [\\$]	Net collections before transfers [\\$]	Distributions and Transfers					Collections to General Fund [\\$]	Year-over-year % change	
				Municipal share [\\$]	Special Reserve Fund [\\$]	OSBM Civil Penalty & Forfeiture Fund [\\$]	Collection cost of fines/forfeitures [\\$]	Collection fees on overdue tax debts [\\$]		Gross collections	Amount to General Fund
2000-01.	65,165,433	-	65,165,433	27,952,436	-	-	-	-	37,212,997	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%
2011-12.	45,621,128	5,139	45,615,989	19,754,660	-	134	1	28	25,861,167	-16.6%	-16.6%
2012-13.	52,215,503	90,736	52,124,767	21,712,714	-	-	-	468	30,411,586	14.5%	17.6%
2013-14.	55,703,643	1,531	55,702,112	25,311,963	-	-	-	-	30,390,149	6.7%	-0.1%
2014-15.	6,116,901	6,116,901	0	-	-	-	-	-	0	-89.0%	-100.0%

Effective July 1, 1999, gross receipts from the sale of piped natural gas were exempted from the 3.22% franchise tax rate and the 3% sales and use tax rate and were made subject to the piped natural gas excise tax.

**Piped natural gas excise tax rates and bases:** An excise tax is imposed on piped natural gas received for consumption in this State and is imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped natural gas.

The tax rate is based on monthly therm volumes of piped natural gas received by the end-user of the gas.

Monthly Volume of Therms	Rate Per Therm	[Sales to manufacturers/farmers for qualifying purposes are exempt effective for transactions on/after <u>July 1, 2010</u> .]
First 200	\$.047	
201 to 15,000	.035	<u>2001-02</u>
15,001 to 60,000	.024	
60,001 to 500,000	.015	The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall.
Over 500,000	.003	

TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS  
[§ 105 ARTICLE 5F.]

[SL 2017-57 repeals the entirety of § 105 ARTICLE 5F effective July 1, 2018, and applies to transactions made on or after that date.]  
Collection levels for fiscal years beginning with 2018-19 reflect tax liabilities incurred for periods prior to repeal (July 1, 2018).

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Transfers				Collections to General Fund [S]	Year-over-year % change	
				Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	PDP component costs s. 6.20(a) [S]		Gross collections [S]	Amount to General Fund [S]
2005-06...	11,991,983	34,366	11,957,618	-	5,627	-	-	11,951,991	-	-
2006-07...	37,133,967	397,117	36,736,849	229	177,102	738	-	36,558,780	209.66%	205.88%
2007-08...	38,186,316	252,803	37,933,513	6,813	177,345	725	-	37,748,630	2.83%	3.25%
2008-09...	33,447,785	401,208	33,046,577	2,432	177,777	748	-	32,865,620	-12.41%	-12.94%
2009-10...	33,028,880	905,334	32,123,546	7,174	218,227	1,008	-	31,897,136	-1.25%	-2.95%
2010-11...	34,073,552	1,349,973	32,723,579	431	222,053	959	3,524	32,496,612	3.16%	1.88%
2011-12...	36,661,349	321,757	36,339,592	7,418	137,916	568	11,101	36,182,589	7.59%	11.34%
2012-13...	37,270,518	229,711	37,040,807	6,090	172,351	692	362	36,861,312	1.66%	1.88%
2013-14...	37,352,859	1,664,026	35,688,833	5,254	160,605	645	-	35,522,329	0.22%	-3.63%
2014-15...	41,609,565	253,891	41,355,674	5,818	233,701	962	-	41,115,193	11.40%	15.74%
2015-16...	47,414,223	704,463	46,709,760	5,416	290,888	1,227	-	46,412,229	13.95%	12.88%
2016-17...	48,388,426	733,047	47,655,379	11,380	305,837	1,352	-	47,336,810	2.05%	1.99%
2017-18...	48,039,063	954,622	47,084,441	44,397	324,366	1,434	-	46,714,244	-0.72%	-1.32%
2018-19...	5,990,375	1,425,028	4,565,347	11,529	211,586	1,021	-	4,341,211	-87.53%	-90.71%

Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser. [Applicable tax rates remained unchanged.]

Manufacturing machinery and equipment and recycling equipment are subject to a 1% tax rate with a maximum \$80 tax per article. [Purchases by State agencies are exempted from the privilege taxes imposed by this Article; effective October 1, 2014, the exemption in § 105-164.13(62) does not apply to an item used to maintain or repair tangible personal property pursuant to a service contract exempt from tax under § 105-164.41(b)(4).]

Prior to October 1, 2007, a privilege tax rate of 1% was imposed on fuel purchased by a manufacturing industry or plant used to operate the industry or plant. Effective October 1, 2007, fuel purchased by a manufacturing industry or plant for qualifying purposes was reduced from 1% to 0.7%; effective July 1, 2008, the 0.7% rate was further reduced to 0.5%; effective July 1, 2009, the 0.5% rate was reduced to 0.3%; effective July 1, 2010, such transactions are fully exempt.

Effective July 1, 2007, the scope of this tax was expanded to include a company primarily engaged at the establishment in research and development activities in the physical, engineering, and life sciences (NAICS code-54171) that purchases qualifying equipment or attachment or repair parts for equipment (previously, purchases by research and development companies were subject to the combined State and local sales or use tax).

Effective October 1, 2007, a company primarily engaged at the establishment in software publishing activities included in the industry group (NAICS code-5112) was made subject to the tax for qualifying purchases. [Qualifying purchases for research and development and software publishing companies pertain to equipment (repair parts and attachments) that are capitalized by the company for tax purposes, are used by the company in the research and development of tangible personal property, and are considered mill machinery if purchased by the company to be used in the research and development of tangible personal property manufactured by the company.]

Effective October 1, 2007, the scope of this tax was expanded to include an eligible datacenter that purchases qualifying machinery or equipment to be located and used at the datacenter. Effective July 1, 2010, SL 2010-91 added provisions for qualifying requirements for a second datacenter, included eligibility for contractors and subcontractors of a datacenter, specified that the tax does not apply to equipment and machinery of an eligible Internet datacenter exempt from sales tax under § 105-164.13(55), and excluded software from taxable machinery and equipment definition in accordance with the datacenter-related software exemption from sales tax under § 105-164.13(43a)b.

Effective for transactions made on or after July 1, 2015, purchases or sales of datacenter machinery and equipment by or to an owner of a datacenter, or a contractor or subcontractor of an owner of a datacenter, are subject to the general 4.75% State rate of sales and use tax (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5F expires for transactions made on or after July 1, 2015).

Effective July 1, 2008, Article 5F was expanded to impose the tax on qualifying purchases of a company primarily engaged at the establishment in industrial machinery refurbishing activities included in industry group (NAICS code-811310).

Effective January 1, 2011, SL 2010-147 excluded purchases by motion picture and film production companies; purchases are now subject to the general State and local sales and use tax rates.

Effective July 1, 2013, Article 5F was expanded to impose the tax on a company located at a ports facility for waterborne commerce that purchases machinery and equipment that is used at the facility to unload or to facilitate the unloading or processing of bulk cargo to make it suitable for delivery to and use by manufacturing facilities (includes parts, accessories, or attachments used to maintain, repair, replace, upgrade, improve, or otherwise modify such machinery and equipment); provisions are effective for transactions occurring on or after July 1, 2013.

Effective July 1, 2013, Article 5F was expanded to impose the tax on purchases of mill machinery, distribution machinery, or parts or accessories for mill machinery or distribution machinery for storage, use, or consumption in North Carolina by a qualifying large manufacturing and distribution facility that is used primarily for manufacturing or assembling products and distributing finished products (special investment and employment level requirements apply); provisions are effective for transactions occurring on or after July 1, 2013 and expire for transactions occurring on or after July 1, 2018.

Effective July 1, 2016, Article 5F was expanded to impose the tax on certain tangible personal property purchases by certain recyclers, certain tangible personal property purchases by precious metal extraction companies, and certain tangible personal property purchases by certain metal work fabrication companies. Effective July 14, 2016, Article 5F was expanded to impose the tax on companies located at ports facilities (applies retroactively to purchases made on or after July 1, 2013).

TABLE 46 . SOLID WASTE DISPOSAL TAX COLLECTIONS  
[§ 105 ARTICLE 5G.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers										
				Local shares: 37.5%*		Inactive Hazardous Sites Cleanup Fund [S]	Solid Waste Management Trust Fund+ [S]	General Fund† [S]	Admin-istrative costs of collection [S]	Permit applica-tion costs [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/ forfeitures [S]	TIMS and PDP compo-nent costs SL 2009-451, s. 6.20(a) [S]
				County share: 18.75% [S]	City share: 18.75% [S]									
2008-09...	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	-	982	2,643,514	-	16,055	68	-
2009-10...	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	-	31,479	145	-
2010-11...	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	-	621	-	-	31,726	137	91
2011-12...	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	-	88	-	-	18,096	75	15
2012-13...	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	-	200	1,469,581	-	40,350	162	-
2013-14...	17,242,381	5,407	17,236,973	3,225,101	3,225,101	8,600,269	-	2,145,380	245	-	197	40,519	163	-
2014-15...	18,527,842	22,578	18,505,264	3,462,160	3,462,160	9,232,427	-	2,308,107	6,163	-	-	34,107	140	-
2015-16...	19,168,743	254,906	18,913,837	3,516,695	3,516,695	9,377,852	-	2,335,446	67,835	-	-	98,900	415	-
2016-17...	20,192,078	417,190	19,774,888	3,693,981	3,693,981	9,850,615	-	2,462,654	45,999	-	4,896	22,663	100	-
2017-18...	20,476,020	608,128	19,867,891	3,700,184	3,700,184	9,867,158	-	2,463,581	77,662	-	171	58,692	259	-
2018-19...	22,466,071	549	22,465,522	4,194,203	4,194,203	11,184,540	-	2,799,344	80,265	-	-	12,906	62	-

**Tax rate and base:**

Effective July 1, 2008, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes). The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator.

**Disposition of Proceeds:**

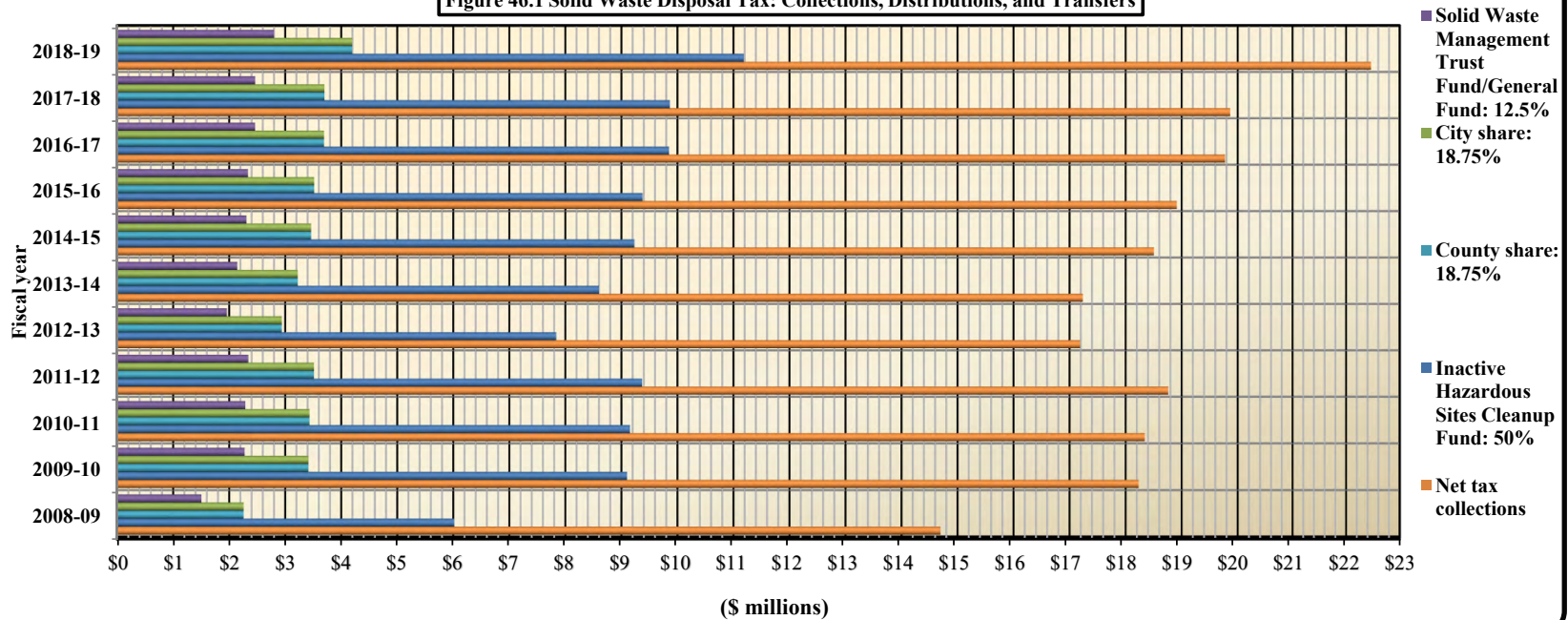
Inactive Hazardous Sites Cleanup Fund [§ 130A-310.11]: 50%

\*Cities and counties in the State that provide solid waste management programs and services: 37.5% [counties: 18.75%; cities: 18.75%]

A city or county served by a regional solid waste management authority established under Article 22 is excluded from the solid waste disposal tax distribution.

†Solid Waste Management Trust Fund [§ 130A-309.12]: 12.5% [Effective July 1, 2013, SL 2013-360, s. 14.18.(a) repeals § 130A-309.12 and amends § 105-187.63(3) to provide for 12.5% of the net tax proceeds to remain in the General Fund instead of being credited to the Solid Waste Management Trust Fund.]

Figure 46.1 Solid Waste Disposal Tax: Collections, Distributions, and Transfers



**TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE**  
[§ 105 ARTICLE 5H.]

SL 2011-122, s. 9, imposes a service charge on each retail transaction of prepaid wireless telecommunications service occurring in this State effective for transactions on or after **July 1, 2013**; the 911 service charge (60¢ per transaction) for prepaid wireless telecommunications service is in addition to the sales tax imposed on the sale or recharge of prepaid telephone calling service under § 105-164.4(a)(4d). § 105-187.70 mandates the Department of Revenue to comply with the provisions of § 62A Article 3 to receive and transfer the 911 service charge collections to the 911 Fund. The 911 service charge rate is established by the North Carolina 911 Board and is set at the same rate as the monthly service charge for nonprepaid service.

Fiscal year	Gross revenue†[\$]	Refunds [\$]	Transfers				Net revenue [\$]
			§ 62A-60(d) 911 Fund [\$]	DOR cost [\$]	§ 105-236 Amount [\$]	§ 115C-457.2 Cost [\$]	
2013-14	5,445,298	-	3,928,057	72,715	-	-	1,444,526
2014-15	9,891,603	3,034	8,825,948	306,525	-	-	756,097
2015-16	10,914,143	-	11,834,759	380,069	-	-	(1,300,685)
2016-17	11,933,190	16,724	9,801,114	404,913	27,526	122	1,682,792
2017-18	13,977,308	233,777	13,504,809	409,184	20,848	92	(191,403)
2018-19	14,987,202	14,433	14,447,658	374,526	21,921	106	128,558

†Sellers of prepaid wireless telecommunications service may retain an administrative allowance of 5% of the service charges collected from consumers and remitted to the NCDOR (sellers are allowed to retain *all* of the service charges collected in the first three calendar months).

The North Carolina 911 Board voted to increase the 911 service charge to 65¢ per transaction effective July 1, 2018. The new service charge rate applies to each retail transaction of prepaid wireless telecommunications service that occurs on or after July 1, 2018.

**TABLE 46B. JOB DEVELOPMENT INVESTMENT GRANT FEES**  
[§ 143B-437.58 ARTICLE 10.]

Fiscal year	Gross revenue†[\$]	Refunds [\$]	Transfers § 143B-437.58	
			DOC [\$]	DOR [\$]
2018-19	224,243	-	201,819	22,424

SL 2018-5, s. 15.1(f) rewrites § 143B-437.58(a) to provide that a fee is payable [to the NCDOR] of the greater of two thousand five hundred dollars (\$2,500) or three one-hundredths of one percent (.03%) of an amount equal to the grant less the maximum amount to be transferred pursuant to § 143B-437.61. The grantee annual report fee is to be submitted to the NCDOR (no later than March 1 of each year) along with information required as a condition of continuation in the Job Development Investment Grant Program. Previously, the annual fee was remitted to the Economic Investment Committee. The law change merely transfers the responsibility for fee collection to the NCDOR from the Economic Investment Committee. The proceeds of the fee are receipts of the agency to which they are credited.



TABLE 47. GIFT TAX COLLECTIONS

[§ 105 ARTICLE 6.]

Fiscal year	Gift tax gross collections [S]	Refunds [S]	Net collections before transfers [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Collections to General Fund [S]	Year-over-year % change			
								Gift tax gross collections	Gift tax refunds	Gift tax net collections	Gift tax collections to General Fund
2004-05.....	19,462,689	555,333	18,907,356	10,519	-	-	18,896,837	13.68%	14.99%	13.64%	13.63%
2005-06.....	17,234,381	908,922	16,325,460	8,064	80,326	-	16,237,070	-11.45%	63.67%	-13.66%	-14.08%
2006-07.....	16,471,817	659,457	15,812,360	6,911	162,991	679	15,641,779	-4.42%	-27.45%	-3.14%	-3.67%
2007-08.....	17,858,110	369,199	17,488,911	44,844	89,617	366	17,354,083	8.42%	-44.01%	10.60%	10.95%
2008-09.....	12,807,960	478,878	12,329,082	2,450	35,444	149	12,291,039	-28.28%	29.71%	-29.50%	-29.17%
2009-10.....	12,497,885	434,942	12,062,943	7,771	26,249	121	12,028,801	-2.42%	-9.17%	-2.16%	-2.13%
2010-11.....	3,252,392	267,353	2,985,039	3,684	17,642	76	2,963,637	-73.98%	-38.53%	-75.25%	-75.36%
2011-12.....	383,889	148,719	235,171	24,385	50,600	208	159,977	-88.20%	-44.37%	-92.12%	-94.60%
2012-13.....	859,753	22,986	836,767	16,054	2,751	11	817,951	123.96%	-84.54%	255.81%	411.29%
2013-14.....	648,264	6,794	641,470	-	116,112	466	524,891	-24.60%	-70.44%	-23.34%	-35.83%
2014-15.....	225,734	6,257	219,477	1,864	5,800	24	211,789	-65.18%	-7.90%	-65.79%	-59.65%
2015-16.....	442,664	409,310	33,354	23,230	6,543	28	3,553	96.10%	5,441.86%	-84.80%	-98.32%
2016-17.....	3,027	-	3,027	163	-	-	2,864	-99.32%	-100.00%	-90.92%	-19.39%
2017-18.....	43,506	-	43,506	-	351	2	43,153	1,337.24%	-	1,337.24%	1,406.64%
2018-19.....	93,674	-	93,674	908	-	-	92,766	115.32%	-	115.32%	114.97%

Detail may not add to totals due to rounding.

**Gift tax rates and bases:**

The gift tax was levied upon the shares of the respective beneficiaries in all property within the jurisdiction of North Carolina, real, personal and mixed, and any interest therein which shall in any one calendar year be transferred by gift made subsequent to March 24, 1939.

The gift tax was imposed on the donor and based on one of three graduated rate scales determined by the relationship of the donee to the donor:

- Class A: any lineal ancestor or descendant
- Class B: brother, sister, descendant of a brother or sister, and aunt or uncle related by blood
- Class C: all others

The annual exclusion amount for gifts made on or after **January 1, 2006**, was \$12,000. (Gifts made on or after **January 1, 2002**, and prior to **January 1, 2006**, were subject to an \$11,000 annual exclusion. The annual exclusion amount for tax years prior to 2002 was \$10,000.) The exclusion did not apply to gifts of future interest. Gifts to spouses were exempt, including property given to a spouse as a qualified terminable interest property under federal law. In addition, a lifetime exemption of \$100,000 was allowed each donor for gifts made to Class A donees and was apportionable among the donees in the same ratio as the gross gift shares.

SL 2008-107, s. 28.18(a) repeals the gift tax effective for gifts made on or after **January 1, 2009**. Collection levels for fiscal years beginning with 2009-10 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the designated fiscal years.

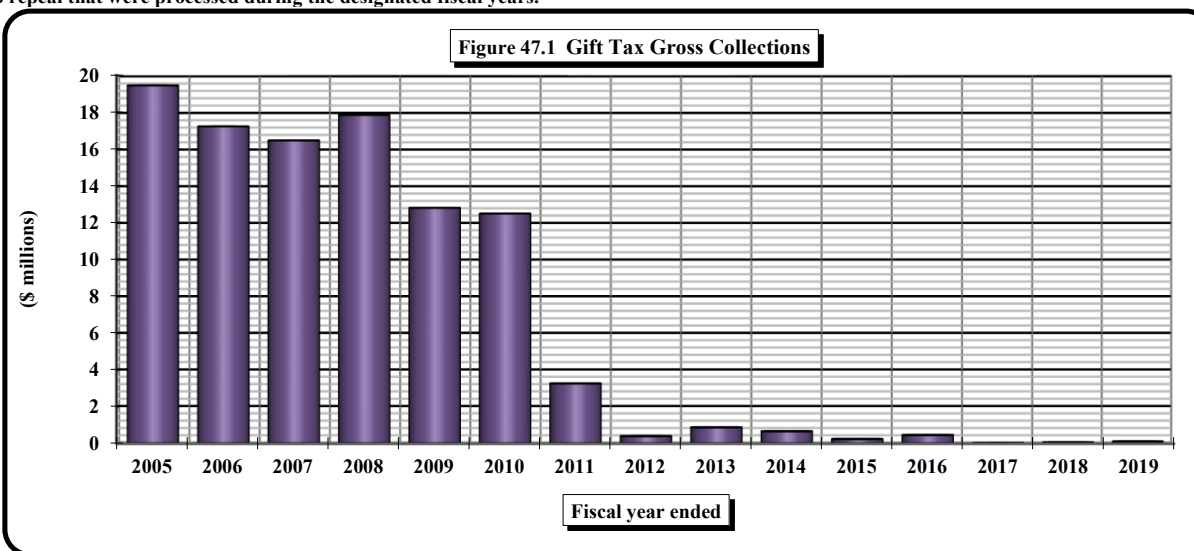


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS  
[§ 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change
							Amount to General Fund
2004-05.....	357,915	5,553	471	-	-	351,890	-33.28%
2005-06.....	302,785	32,739	-	115	-	269,931	-23.29%
2006-07.....	324,590	42	-	13	-	324,535	20.23%
2007-08.....	282,839	4,284	-	-	-	278,555	-14.17%
2008-09.....	186,566	2,503	-	588	2	183,472	-34.13%
2009-10.....	345,419	-	-	5	-	345,414	88.27%
2010-11.....	370,921	-	94	41	-	370,786	7.35%
2011-12.....	408,834	-	62	10	-	408,762	10.24%
2012-13.....	327,042	-	2	1,237	5	325,798	-20.30%
2013-14.....	296,230	-	2	1,424	6	294,799	-9.51%
2014-15.....	288,056	-	-	162	1	287,893	-2.34%
2015-16.....	256,950	-	-	-	-	256,950	-10.75%
2016-17.....	245,206	288	-	25	0	244,893	-4.69%
2017-18.....	306,605	-	-	-	-	306,605	25.20%
2018-19.....	261,415	-	-	2,757	13	258,645	-15.64%

**Freight car lines tax rate and base:**

The property of freight line companies constitutes a special class of property. In lieu of all ad valorem taxes by either or both the State government and the local taxing jurisdictions, a tax of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.

Figure 48.1 Freight Car Lines Tax Net Collections to General Fund

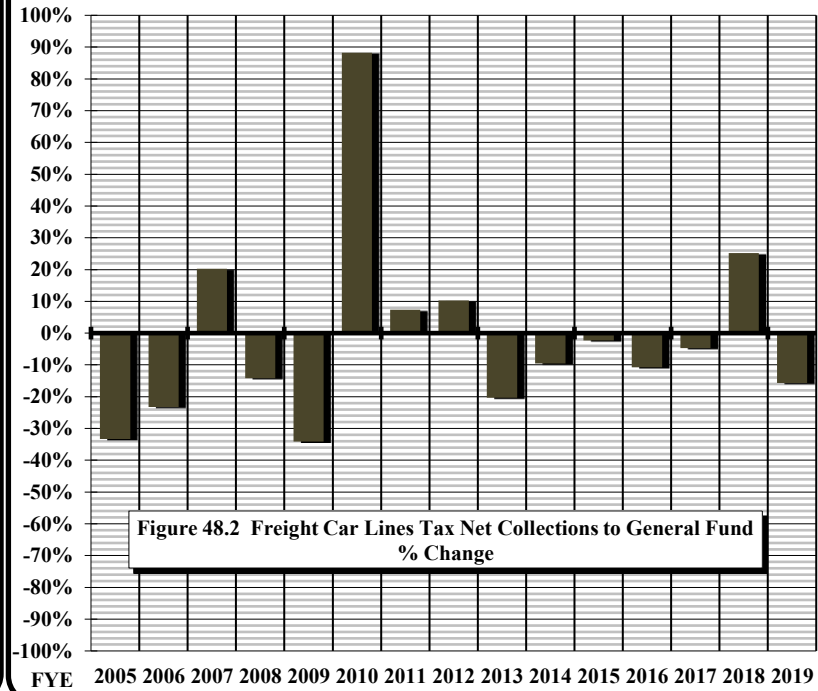
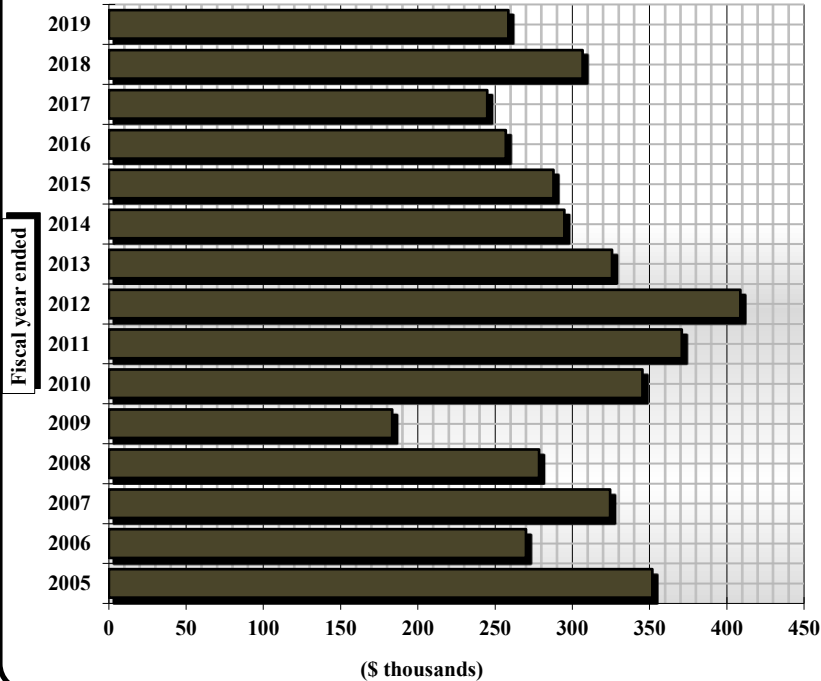


TABLE 49. TAXES UPON INSURANCE COMPANIES COLLECTIONS  
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [S]	Refunds [S]	Net collections: Premiums Tax & Regulatory Fee [S]	Allocations and Transfers:				Amount to General Fund [S]	Year-over-year % change				
				Special Revenue Fund Allocation § 105-228.5 [S]	NC Health Insurance Risk Pool Fund†† [S]	OSBM Civil Penalty & Forfeiture Fund § 105-236 [S]	Fines/forfeitures collection cost § 115C-457.2 [S]		Insurance gross collections	Refunds	Insurance net collections	Special Revenue Fund Allocation	Amount to General Fund
2004-05...	472,333,119	8,727,382	463,605,737	31,941,535	-	-	-	431,664,202	1.13%	-49.55%	3.07%	21.12%	1.95%
2005-06...	477,758,913	9,508,921	468,249,992	36,514,195	-	6,503	-	431,729,295	1.15%	8.96%	1.00%	14.32%	0.02%
2006-07...	530,744,875	16,286,059	514,458,816	38,883,216	-	30,062	125	475,545,413	11.09%	71.27%	9.87%	6.49%	10.15%
2007-08...	539,241,289	4,779,141	534,462,148	41,695,263	-	67,999	278	492,698,607	1.60%	-70.66%	3.89%	7.23%	3.61%
2008-09...	563,111,589	34,070,262	529,041,327	45,194,681	17,153,195	91,123	383	466,601,945	4.43%	612.90%	-1.01%	8.39%	-5.30%
2009-10...	540,658,706	12,963,581	527,695,125	32,588,009	8,209,727	48,505	224	486,848,660	-3.99%	-61.95%	-0.25%	-27.89%	4.34%
2010-11...	540,871,159	9,960,823	530,910,336	44,919,852	5,853,892	1,975	9	480,134,608	0.04%	-23.16%	0.61%	37.84%	-1.38%
2011-12...	522,030,973	10,591,043	511,439,930	47,864,822	3,132,926	1,583	7	460,440,592	-3.48%	6.33%	-3.67%	6.56%	-4.10%
2012-13...	582,178,479	5,377,144	576,801,335	55,252,007	-	39,818	160	521,509,351	11.52%	-49.23%	12.78%	15.43%	13.26%
2013-14...	543,503,003	34,000,086	509,502,916	54,788,707	13,789,181	2,903	12	440,922,114	-6.64%	532.31%	-11.67%	-0.84%	-15.45%
2014-15...	577,409,045	13,652,813	563,756,232	53,070,998	-	8,903	37	510,676,294	6.24%	-59.84%	10.65%	-3.14%	15.82%
2015-16...	561,690,493	22,314,689	539,375,804	54,270,125	-	17,448	74	485,088,157	-2.72%	63.44%	-4.32%	2.26%	-5.01%
2016-17...	603,618,209	36,512,737	567,105,472	74,903,931	-	103,283	456	492,097,802	7.46%	63.63%	5.14%	38.02%	1.45%
2017-18...	655,845,743	20,127,779	635,717,964	69,464,198	-	147,788	653	566,105,324	8.65%	-44.87%	12.10%	-7.26%	15.04%
2018-19...	635,015,295	10,201,922	624,813,373	71,065,209	-	68,898	332	553,678,933	-3.18%	-49.31%	-1.72%	2.30%	-2.20%

Article 8B of § 105 imposes a gross premiums tax on insurers, Article 65 corporations, HMOs, and self-insurers. In addition, a regulatory charge (authorized under § 58-6-25) and retaliatory premium taxes (authorized under § 105-228.8) are imposed on insurance companies. An insurer, HMO, or Article 65 corporation that is subject to the gross premiums tax is not subject to the corporation income tax or the franchise tax. Refer to *Table 50* for tax base and rate information as related to taxes and other levies imposed on insurance companies. Collections shown in the table only include those taxes deposited to the General Fund by the state Department of Revenue; collections are a combination of tax collections directly received from taxpayers by DOR pursuant to § 105 and collections of taxes administered by DOI as required to be reported to DOR.

Effective January 1, 1997, the insurance statutes were amended to transfer the responsibility for collecting certain insurance taxes from DOI to DOR.

††SL 2007-532, s. 4(c) provides that, beginning in fiscal year 2008-09, an amount equal to the growth in revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08, \$492,698,607, and the comparable amount collected during fiscal year 2006-07, \$475,545,413. (Beginning with fiscal year 2010-11, the transfer calculation factor is reduced to 30% of the growth in revenue as defined within § 105-228.5B.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

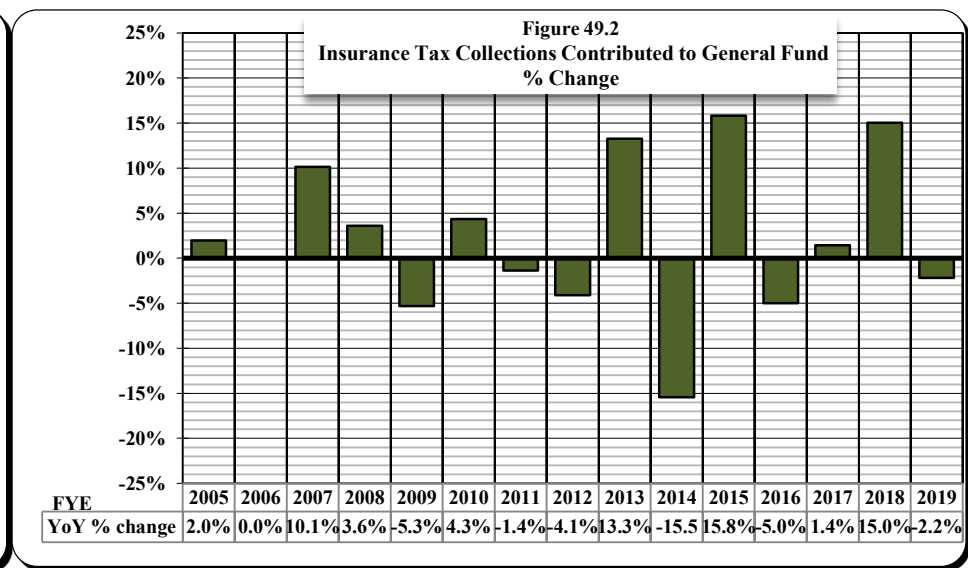
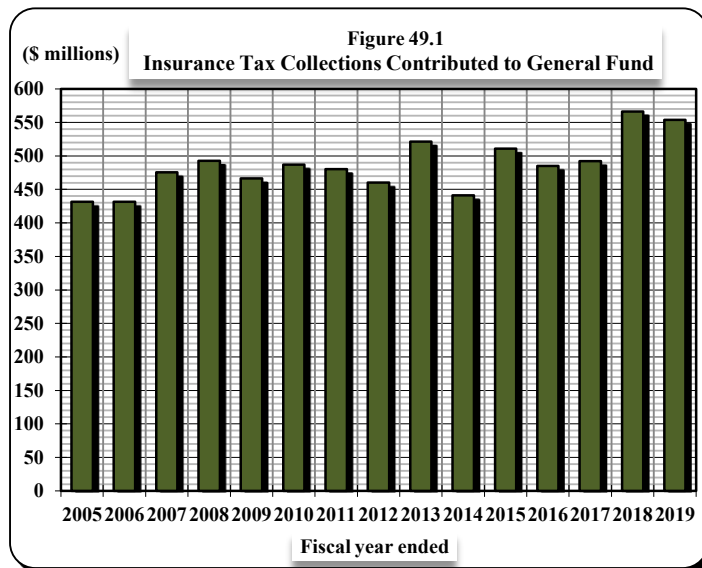


TABLE 50. TAXES UPON INSURANCE COMPANIES NET COLLECTIONS BY COMPANY TYPE  
[§ 105 ARTICLE 8B.]

[Refer to chart for rate, base, and disposition of proceeds details.]

Fiscal year	Insurance Company Type													
	Insurance Levy Type													
	Life		Fire & Casualty		Additional Rate†			Health Maintenance		Hospital & Dental		Title		
	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes Measured by Gross Premiums	Regulatory Charge	General Fund Proceeds	Volunteer Fire Department Fund	Department of Insurance Proceeds [§ 58-84-25]	Workers' Compensation Fund [§ 58-87-10(f)]	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes Measured by Gross Premiums	Regulatory Charge
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2004-05...	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	-	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662
2005-06...	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	-	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430
2006-07...	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	-	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709
2007-08...	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	-	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087
2008-09...	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	-	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271
2009-10...	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	-	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968
2010-11...	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	-	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362
2011-12...	154,898,738	9,401,921	232,621,027	15,886,928	12,875,157	8,583,438	7,152,865	-	7,169,674	434,872	22,493,287	4,093,709	1,856,800	110,210
2012-13...	149,871,827	9,535,934	241,596,551	16,615,975	13,442,144	8,961,429	7,467,858	-	8,942,261	536,518	67,327,057	4,101,641	2,928,917	162,989
2013-14...	141,007,992	9,343,386	250,764,501	18,009,412	11,669,480	8,335,343	6,668,274	6,668,274	8,106,059	486,333	(2,846,895)	4,552,025	3,141,939	280,179
2014-15...	133,486,907	9,127,656	252,091,876	17,577,999	13,048,028	6,511,402	6,519,810	6,519,810	13,885,285	837,930	53,970,531	6,140,310	1,531,504	20,441
2015-16...	131,421,986	11,501,238	237,688,984	21,858,094	13,886,360	6,943,180	6,943,180	6,943,180	15,138,172	1,115,110	34,276,042	6,935,226	2,466,075	196,166
2016-17...	133,768,187	11,504,059	249,708,430	22,469,835	14,930,125	7,465,051	7,465,051	7,465,051	37,503,056	3,178,503	19,239,171	5,976,468	3,272,614	239,207
2017-18...	165,362,919	13,268,954	272,043,507	23,191,125	15,167,614	7,583,807	7,583,807	7,583,807	2,098,865	(65,062)	59,379,140	9,837,108	3,468,315	259,694
2018-19...	148,972,692	12,806,640	299,206,017	24,077,643	15,944,093	7,972,047	7,972,047	7,972,047	13,017,050	846,107	23,373,016	8,993,673	3,127,751	243,872

Fiscal year	Insurance Company Type										Disposition of Proceeds						
	Insurance Levy Type										Total Net Collections		Special Revenue Fund Allocation § 105-228.5 § 58-6-25	NC Health Insurance Risk Pool Fund†† § 105-228.5B	Amount to General Fund	Amount to OSBM & Forfeiture Fund § 105-236	Fines/forfeitures collection cost § 115C-45.2
	Self-Insured		Risk Purchasing Group		Captive†††		Other		Gross Premiums Tax Collections from Dept. of Insurance	Taxes Measured by Gross Premiums	Regulatory Charge § 58-6-25						
	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes Measured by Gross Premiums	Regulatory Charge	Gross Premium Tax	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes				Regulatory					
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
2004-05...	9,858,508	493,649	6,666	-	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	-	431,664,202	-	-		
2005-06...	9,453,719	544,826	5,376	-	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	-	431,729,295	6,503	-		
2006-07...	9,513,988	530,725	905	-	-	(644,001)	-	26,552,591	487,078,402	27,380,414	38,883,216	-	475,545,413	30,062	125		
2007-08...	9,542,481	508,298	-	-	-	(49,957)	-	26,474,296	506,003,410	28,458,738	41,695,263	-	492,698,607	67,999	278		
2008-09...	7,802,841	443,848	-	-	-	-	-	24,875,771	500,444,418	28,596,909	45,194,681	17,153,195	466,601,945	91,123	383		
2009-10...	7,382,780	403,506	-	-	-	-	-	27,536,956	501,280,730	26,414,395	32,588,009	8,209,727	486,848,660	48,505	224		
2010-11...	5,734,764	362,368	-	-	-	-	-	25,056,794	500,875,363	30,034,973	44,919,852	5,853,892	480,134,608	1,975	9		
2011-12...	6,239,913	376,153	-	-	-	-	-	27,245,238	481,136,137	30,303,793	47,864,822	3,132,926	460,440,592	1,583	7		
2012-13...	6,134,215	373,312	-	-	-	-	-	38,802,708	545,474,967	31,326,368	55,252,007	-	521,509,351	39,818	160		
2013-14...	6,083,099	460,098	-	-	-	1,148	-	36,772,269	476,371,483	33,131,433	54,788,707	13,789,181	440,922,114	2,903	12		
2014-15...	6,692,174	394,841	-	-	555,244	-	-	34,844,484	529,657,055	34,099,177	53,070,998	-	510,676,294	8,903	37		
2015-16...	6,926,766	391,485	-	-	879,367	-	-	33,865,193	497,378,485	41,997,319	54,270,125	-	485,088,157	17,448	74		
2016-17...	5,882,454	430,027	-	-	1,645,156	-	-	34,963,025	523,307,373	43,798,099	74,903,931	-	492,097,802	103,283	456		
2017-18...	9,275,845	580,142	-	-	2,228,288	-	-	36,870,087	588,646,002	47,071,961	69,464,198	-	566,105,324	147,788	653		
2018-19...	5,363,579	327,102	-	-	2,807,622	-	-	41,790,376	577,518,335	47,295,037	71,065,209	-	553,678,933	68,898	332		

Collections of taxes measured by gross premiums amounts include any applicable penalties.

††SL 2007-532, s. 4(c) provides that, beginning in fiscal year 2008-09, an amount equal to the growth in net revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08 and the comparable amount collected during fiscal year 2006-07. (Beginning with fiscal year 2010-11, the factor for determining the transfer amount is reduced to 30% of the growth in revenue as defined within § 105-228.5B.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

TABLE 50. -Continued

**Rates, bases, and disposition of net proceeds by type of company and by type of insurance (refer to chart below):**

The insurance tax (levied on insurers, Article 65 corporations, health maintenance organizations (HMOs), and self-insurers) is measured on the gross premiums from business done in North Carolina (all gross premiums received in this State, credited to policies written or procured in this State, or derived from business written in this State are considered to be for contracts covering persons, property, or risks resident or located in this State). Finance charges are included in gross premiums. Foreign insurers are subject to retaliatory premium taxes.

Gross premiums attributable to contracts applicable to liabilities under the Workers' Compensation Act are subject to a 2.5% tax rate while gross premiums on all other taxable contracts are subject to a 1.9% tax rate. An additional rate of 0.74% applies to gross premiums on insurance contracts for property coverage (replaced Additional Statewide/Local Fire and Lightning Taxes effective for tax years beginning on or after January 1, 2008). Insurers, Article 65 corporations, HMOs, and self-insurers pay an Insurance Regulatory Charge (IRC) in addition to all other fees and taxes. For insurers and self-insurers, the IRC is a percentage of the gross premium tax liability, exclusive of any additional taxes and credits; for Article 65 corporations and HMOs, the IRC is a percentage of a presumed tax liability for the year calculated as if the corporation or organization were an insurer providing health insurance. (Same exclusions apply.)

The insurance premium tax requirements do not apply to farmers' mutual assessment fire insurance companies or to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except members. The tax on captive insurance companies does not apply to a foreign captive insurance company.

Company Type/Insurance Levy Type	Rate	Tax year period	Base/Notes	Disposition of net proceeds
Property coverage contracts †Additional Rate on Property Coverage Contracts [§ 105-228.5(d)(3)]  [SL 2006-196 rewrote § 105-228.5(d)(3) substituting the Additional Rate on Property Coverage Contracts to replace the Additional Statewide/Local Fire & Lightning Rate provisions]	0.74%	On/after January 1, 2008	†Applies to gross premiums on insurance contracts for property coverage. Tax imposed on: (1) 10% of gross premiums from insurance contracts for automobile physical damage coverage and (2) 100% of gross premiums from all other contracts for property coverage.  [Amounts generated from the additional 0.74% rate are considered a special purpose assessment based on gross premiums and are not considered a gross premiums tax.]	(1) 20% eff 7/1/14; [25% eff 7/1/13; previously 30%] to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] (2) 20% eff 7/1/13; [previously 25%] to NC Department of Insurance for disbursement pursuant to § 58-84-25 (3) Up to 20% (eff 7/1/13) to Workers' Compensation Fund § 58-87-10(f) (4) Residual eff 7/1/13; [previously 45%] to General Fund
†Additional Statewide Fire & Lightning Rate (excluding auto & marine) [§ 105-228 5(d)(3)]  [SL 2006-196 rewrote § 105-228 5(d)(3) substituting the Additional Rate on Property Coverage Contracts to replace the Additional Statewide Fire & Lightning Rate provisions]	1.33%	Before January 1, 2008	Applied to gross premiums on insurance contracts applicable to fire and lightning coverage except marine and automobile contracts Tax imposed on: (1) 100% of gross premiums from insurance contracts for fire loss (2) Gross premiums from insurance contracts for commercial multiple peril: nonliability portion: 100% liability portion: 0% (3) 50% of gross premiums from insurance contracts for homeowners (4) 30% of gross premiums from insurance contracts for farm owners	(1) 25% to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] (2) 75% to General Fund
†Additional Local Fire & Lightning rate [§ 105-228 5(d)(4)] [Repealed by SL 2006-196]	0.5%	Before January 1, 2008	Applied to gross premiums on insurance contracts applicable to fire and lightning coverage within fire districts at the rate of 0.5%	NC Department of Insurance for disbursement pursuant to § 58-84-25
Health Maintenance Organizations (HMOs) [§ 105-228.5(d)(2)]	1.9% 1.0% 1.1%	On/after January 1, 2007 On/after January 1, 2004 On/after January 1, 2003	Applies to taxable gross premiums on insurance contracts issued by HMOs [§ 105-228.5(b)(1)]; [§ 105-228.5(b1)]	General Fund
Article 65 Corporations (hospital, medical, and dental service corporations) [§ 105-228.5(d)(2)]	1.9% 1.1% 0.5%	On/after January 1, 2004 On/after January 1, 2003 Before January 1, 2003	Applies to gross premiums and gross collections from membership dues, exclusive of receipts from cost plus plans [§ 105-228.5(b)(3)]	General Fund
Other Insurance Contracts [§ 105-228.5(d)(2)]	1.9%	On/after January 1, 1992	Applies to gross premiums on all other taxable contracts issued by insurers [§ 105-228.5(b)(1)]; [§ 105-228.5(b1)]	General Fund
Workers' Compensation [§ 105-228.5(d)(1)]	2.5%	On/after January 1, 1986	Applies to taxable gross premiums on contracts applicable to liabilities under the Workers' Compensation Act [§ 105-228.5(b)(1)]; [§ 105-228.5(b1)]	General Fund
†††Captive insurance companies [§ 105-228.4A][eff October 14, 2013]			Graduated rate applies based on the type and amount of insurance premium collected; total tax liability of a captive insurance company varies depending upon the type of captive insurance company, from a minimum liability of \$5,000 to a maximum of \$200,000; insurance regulatory charge does not apply. The tax on captive insurance companies does not apply to a foreign captive insurance company.	General Fund
Insurance Regulatory Charge [§ 58-6-25]	6.5% 6.0% 5.5% 5.0% 6.5% 7.0%	Calendar yrs 2015-2020 Calendar yrs 2010-2014 Calendar yrs 2005-2009 Calendar yrs 2003-2004 Calendar yrs 2001-2002 Calendar yrs 1999-2000	Rate established annually by the General Assembly Applies to gross premiums tax liability	Insurance Regulatory Fund is created in the State treasury, under the control of OSBM. Money credited to the Fund is used to reimburse the General Fund for expenses incurred in insurance industry regulation and administration to include tax collection processes.

**TABLE 51. EXCISE [STAMP] TAX ON CONVEYANCES**  
[§ 105 ARTICLE 8E.]

[Reflects the State's allocation of net proceeds]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Allocation of Proceeds		
				Natural Heritage Trust Fund [\$]	Parks & Recreation Trust Fund [\$]	Amount to General Fund [\$]
2004-05	59,668,248	11,304	59,656,944	14,914,236	44,742,708	-
2005-06	75,254,998	136,597	75,118,401	18,779,600	56,338,801	-
2006-07	74,445,097	813	74,444,284	18,611,071	55,833,213	-
2007-08	60,785,978	3,002	60,782,976	15,195,744	45,587,232	-
2008-09	36,331,606	293,910	36,037,696	9,009,424	27,028,272	-
2009-10	34,204,312	-	34,204,312	8,551,078	25,653,234	-
2010-11	31,736,288	3,726	31,732,562	7,933,140	23,799,421	-
2011-12	34,416,861	72,001	34,344,860	8,586,215	25,758,645	-
2012-13	43,073,572	6,152	43,067,420	10,766,855	32,300,565	-
2013-14	45,381,922	48,313	45,333,609	-	-	45,333,609
2014-15	55,523,630	2,526	55,521,104	-	-	55,521,104
2015-16	60,968,254	-	60,968,254	-	-	60,968,254
2016-17	67,473,051	6,293	67,466,758	-	-	67,466,758
2017-18	72,945,222	17,728	72,927,494	-	-	72,927,494
2018-19	80,378,787	20,763	80,358,024	-	-	80,358,024

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply). The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

The finance officer of each county is statutorily required to credit one-half of the tax proceeds to the county's general fund and to remit the remaining one-half of the proceeds (less taxes refunded and the county's allowance for administrative costs) to the NCDOR (a county may retain two percent (2%) of the State allocated proceeds as compensation to defray the county's administrative costs). Prior to July 1, 2013, the State is statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund. Effective July 1, 2013, SL 2013-360, s. 14.4(a) amends § 105-228.30(b) to provide that proceeds remitted to the NCDOR be credited to the General Fund. Refer to *Table 77* for information pertaining to tax proceeds (prior to adjustment for State allocation and county allowance for administrative costs) attributed by county by fiscal year.

2003-04  
§ 105-228.30(b) was amended to accelerate the frequency with which the counties are required to remit the State's share of the deed excise tax to the Department of Revenue from a quarterly to a monthly basis, thereby shifting the receipts of some tax revenue from the 2004-05 fiscal year into the end of the 2003-04 fiscal year.

[Effective for taxes collected on or after July 1, 2003.]

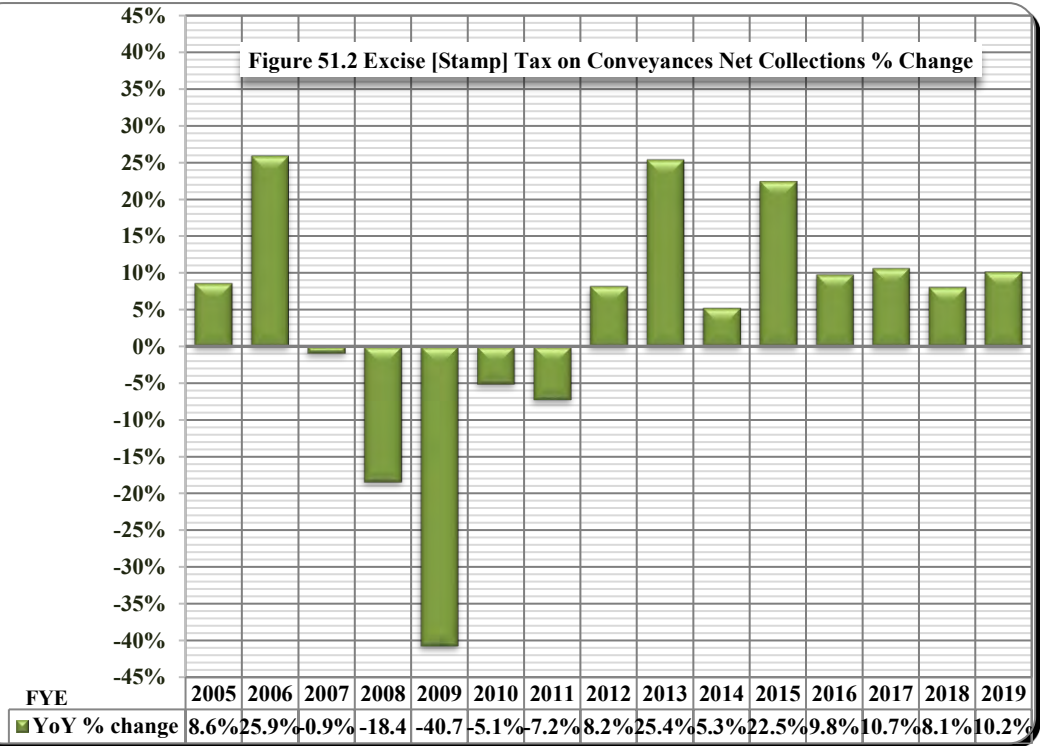
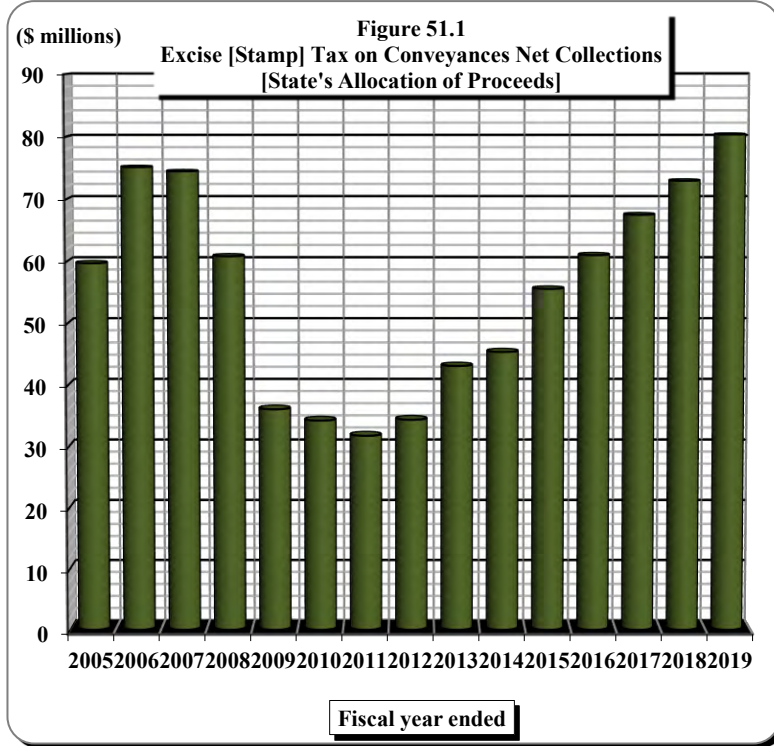


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]; [see legend]††	Population as of 7/1/2018 [1,000s]	PCE††† [current \$] calendar 2017		Motor fuel excise tax collections fiscal year 2018		
	[Rates per gallon as of 1/1/2018; local option taxes excluded]													Amount [\$1,000s]	Per capita [\$]	Per capita		
	Gasoline				Diesel Fuel			Gasohol								Amount [\$1,000]	Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]								
Alabama	0.1800	-	0.1800	45	0.1900	-	0.1900	0.1800	-	0.1800	local option taxes: 1-3¢	D	4,888	4,737,700	972	648,639	132.71	32
Alaska	0.0800	0.0095	0.0895	50	0.0800	0.0095	0.0895	0.0800	0.0095	0.0895	refining surcharge: .95¢	D	735	738,700	998	47,149	64.14	48
Arizona	0.1800	0.0100	0.1900	41	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	†carrier surcharge: 8¢; LUST tax applicable	ER-Rack	7,158	6,387,900	906	869,183	121.43	38
Arkansas	0.2150	0.0030	0.2180	37	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	3,010	3,397,100	1,131	492,945	163.78	19
California	0.4170	0.0500	0.4670	3	0.3600	0.2500	0.6100	0.4170	0.0500	0.4670	includes prepaid sales tax: 2.25% (G), 9.25% (D)	ER-Rack	39,462	32,115,700	815	6,351,756	160.96	21
Colorado	0.2200	-	0.2200	36	0.2050	-	0.2050	0.2000	-	0.2000		D	5,691	4,396,200	783	675,962	118.77	40
Connecticut	0.2500	-	0.2500	28	0.4170	-	0.4170	0.2500	-	0.2500	plus 8.1% petroleum tax (gas)	D	3,572	3,147,900	881	487,327	136.45	28
Delaware	0.2300	-	0.2300	34	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	965	892,400	932	131,864	136.58	27
Florida†	0.17725	0.13700	0.31425	13	0.18600	0.13700	0.32300	0.17725	0.13700	0.31425	sales tax added to excise	ER-Rack	21,244	14,927,400	712	2,799,610	131.78	33
Georgia	0.2680	-	0.2680	23	0.3000	-	0.3000	0.2680	-	0.2680	local sales tax additional; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	10,511	9,614,100	923	1,801,798	171.42	17
Hawaii	0.1600	-	0.1600	49	0.1600	-	0.1600	0.1600	-	0.1600	sales tax applicable; local option taxes: 8.8-18¢	D	1,421	787,600	553	88,377	62.21	49
Idaho	0.3200	0.0100	0.3300	10	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	Clean water tax: tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	FRB-Rack	1,751	1,956,200	1,138	362,234	206.93	9
Illinois	0.1900	0.0110	0.2010	39	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental & LUST fees applicable; carrier surcharge: 11.7¢ (G), 11.9¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	D	12,723	9,867,300	772	1,367,939	107.52	45
Indiana†	0.2800	-	0.2800	21	0.2600	-	0.2600	0.2800	-	0.2800	sales tax applicable; carrier surcharge: 21¢	FRB-Rack (G) ER-Rack (D)	6,695	7,481,600	1,123	1,420,135	212.10	8
Iowa†	0.3050	-	0.3050	15	0.3250	-	0.3250	0.2900	-	0.2900		ER-Rack	3,149	4,851,200	1,543	671,937	213.41	6
Kansas	0.2400	0.0103	0.2503	27	0.2600	0.0103	0.2703	0.2400	0.0103	0.2503	environmental & inspection fees	D	2,911	3,017,300	1,037	461,075	158.37	23
Kentucky	0.2460	0.0140	0.2600	25	0.2160	0.0140	0.2300	0.2460	0.0140	0.2600	environmental fee; carrier surcharge: 2% (G), 4.7% (D); tax rate is based on the average wholesale price and is adjusted annually-actual rate: 9%	D	4,461	4,521,300	1,015	702,651	157.50	24
Louisiana	0.20000	0.00125	0.20125	38	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	PH-Rack	4,660	4,859,700	1,040	631,641	135.55	29
Maine	0.3000	-	0.3000	16	0.3120	-	0.3120	0.3000	-	0.3000		D	1,339	2,132,100	1,597	250,468	187.05	13
Maryland	0.3380	-	0.3380	9	0.3455	-	0.3455	0.3380	-	0.3380	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	6,036	4,938,600	820	1,084,195	179.63	15
Massachusetts	0.2400	-	0.2400	30	0.2400	-	0.2400	0.2400	-	0.2400		D	6,883	6,231,600	908	769,144	111.75	43
Michigan	0.2630	-	0.2630	24	0.2630	-	0.2630	0.2630	-	0.2630	sales tax applicable	PH-Rack	9,984	10,497,200	1,052	1,473,002	147.54	25
Minnesota	0.2850	0.0010	0.2860	20	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee	FRB-Rack	5,606	6,799,900	1,221	936,893	167.12	18
Mississippi	0.1800	0.0040	0.1840	44	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,981	3,082,300	1,031	436,245	146.34	26
Missouri	0.1700	0.0030	0.1730	46	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection and load fees	PH-Rack	6,122	8,166,000	1,337	717,894	117.27	41
Montana	0.3150	-	0.3150	12	0.2925	-	0.2925	0.3150	-	0.3150		D	1,061	1,564,400	1,486	258,958	244.15	3

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]; [see legend]††	Population as of 7/1/2018 [1,000s]	PCE††† [current \$] calendar 2017		Motor fuel excise tax collections fiscal year 2018		
	[Rates per gallon as of 1/1/2018; local option taxes excluded]													Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol									Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]								
Nebraska†	0.2840	0.0090	0.2930	19	0.2840	0.0030	0.2870	0.2840	0.0090	0.2930	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,926	3,206,100	1,672	373,889	194.17	11
Nevada	0.23000	0.00805	0.23805	33	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	3,027	2,403,600	809	343,386	113.43	42
New Hampshire	0.22200	0.01625	0.23825	32	0.22200	0.01625	0.23825	0.22200	0.01625	0.23825	oil discharge cleanup fee	D	1,353	1,812,800	1,343	183,366	135.48	30
New Jersey†	0.1050	0.2660	0.3710	4	0.1350	0.3070	0.4420	0.1050	0.2660	0.3710	petroleum fee	ER-Rack	8,886	7,490,700	843	458,892	51.64	50
New Mexico	0.17000	0.01875	0.18875	42	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,093	2,722,900	1,301	230,303	110.05	44
New York	0.0800	0.1620	0.2420	29	0.0800	0.1515	0.2315	0.0800	0.1690	0.2490	sales tax applicable; petroleum tax	IMP-FR (G) EDMF (D)	19,530	12,723,600	649	1,636,749	83.81	46
North Carolina†	0.3510	0.0025	0.3535	6	0.3510	0.0025	0.3535	0.3510	0.0025	0.3535	inspection fee: 0.25¢; tax rate is adjusted annually based on population growth and the annual % change in the CPI-U†	ER-Rack	10,382	9,942,700	968	1,974,782	190.22	12
North Dakota	0.2300	-	0.2300	34	0.2300	-	0.2300	0.2300	-	0.2300		D	758	1,896,600	2,511	196,649	259.40	2
Ohio	0.2800	-	0.2800	21	0.2800	-	0.2800	0.2800	-	0.2800		D	11,676	11,763,300	1,008	1,912,191	163.77	20
Oklahoma†	0.1600	0.0100	0.1700	47	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,940	4,966,400	1,263	485,276	123.16	37
Oregon	0.3400	-	0.3400	7	0.3400	-	0.3400	0.3400	-	0.3400	local option taxes: 1-5¢	D (G) R (D)	4,182	3,340,500	806	533,976	127.69	35
Pennsylvania	0.5760	-	0.5760	1	0.7410	-	0.7410	0.5760	-	0.5760	oil franchise tax only	D	12,801	12,839,400	1,004	3,375,429	263.69	1
Rhode Island	0.3300	0.0100	0.3400	7	0.3300	0.0100	0.3400	0.3300	0.0100	0.3400	LUST tax	D	1,058	807,200	764	79,858	75.46	47
South Carolina†	0.1800	0.0075	0.1875	43	0.1800	0.0075	0.1875	0.1800	0.0075	0.1875	inspection fee & LUST tax	ER-Rack	5,084	5,673,600	1,130	646,581	127.18	36
South Dakota	0.2800	0.0200	0.3000	16	0.2800	0.0200	0.3000	0.2660	0.0200	0.2860	inspection fee (gasohol E10); local option tax: 1¢	PH-Rack	879	1,462,500	1,675	187,424	213.30	7
Tennessee	0.2400	0.0140	0.2540	26	0.2100	0.0140	0.2240	0.2400	0.0140	0.2540	local option tax: 1¢; petroleum tax; environmental fee	IMP-FR (G) PH-Rack (D)	6,772	6,293,600	938	1,086,693	160.48	22
Texas	0.2000	-	0.2000	40	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	28,629	29,371,800	1,037	3,710,307	129.60	34
Utah	0.2940	-	0.2940	18	0.2940	-	0.2940	0.2940	-	0.2940	Tax rate is based on the average wholesale price and is adjusted annually-actual rate: 12¢	D (G) PH-Rack (D)	3,154	2,936,500	946	557,490	176.78	16
Vermont	0.1210	0.1862	0.3072	14	0.2800	0.0400	0.3200	0.1210	0.1862	0.3072	cleanup fee; transport fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	624	962,300	1,541	82,953	132.86	31
Virginia	0.1620	-	0.1620	48	0.2020	-	0.2020	0.1620	-	0.1620	local option tax: 2.1%; large trucks pay an additional 12.6¢ (G), 3.5¢ (D); actual rates: 5.1% (G), 6% (D)	ER-Rack	8,501	7,829,000	925	1,031,034	121.28	39
Washington	0.4940	-	0.4940	2	0.4940	-	0.4940	0.4940	-	0.4940	0.5% privilege tax	PH-Rack	7,524	5,558,700	749	1,713,782	227.78	5
West Virginia	0.2050	0.1520	0.3570	5	0.2050	0.1520	0.3570	0.2050	0.1520	0.3570	sales tax applicable	FRB-Rack	1,804	1,971,400	1,085	419,528	232.52	4
Wisconsin	0.3090	0.0200	0.3290	11	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee	PH-Rack	5,807	7,216,200	1,246	1,051,479	181.06	14
Wyoming	0.2300	0.0100	0.2400	30	0.2300	0.0100	0.2400	0.2300	0.0100	0.2400	license tax	FRB-Rack	578	1,270,600	2,195	113,622	196.71	10
Total 50 states	-	-	-	-	-	-	-	-	-	-		-	325,986	307,571,400	948 <sup>a</sup>	48,324,660	148.24 <sup>a</sup>	-
Federal	0.1830	0.0010	0.1840	38	0.2430	0.0010	0.2440	0.1300	0.0010	0.1310	tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol); LUST tax							



TABLE 52. -Continued

Detail may not add to totals due to rounding. Rankings based on unrounded data.

<sup>a</sup> Weighted average

Per capita tax collection amounts are computations based on July 1, 2018 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

†Florida excise tax rate (gasoline and gasohol): \$0.04 excise; \$0.00125 inspection fee; \$0.06 statewide local option; and \$0.076 SCETS (State Comprehensive Enhanced Transportation System).

Florida excise tax rate (diesel fuel): \$0.04 excise; \$0.01 9th cent; \$0.06 statewide local option; and \$0.076 SCETS (State Comprehensive Enhanced Transportation System).

†Indiana excise tax rates effective July 1, 2018: \$0.29 (G); \$0.48 special fuel (the motor carrier surcharge will no longer be imposed-the previously imposed rate is incorporated into the special fuel rate).

†Iowa excise tax rate effective July 1, 2018: \$0.307 (G).

†Maryland excise tax rates effective July 1, 2018: \$0.353 (G); \$0.3605 (D).

†Nebraska excise tax rate effective July 1, 2018: \$0.28.

†New Jersey PPGRT rates effective October 1, 2018: \$0.309 (G); \$0.35 (D).

†North Carolina-Effective January 1, 2017, the motor fuels tax rate is set at a flat rate of 34¢ per gallon annually adjusted by a percentage that is plus or minus the sum of the following:

(1) annual % change in State population for the applicable calendar year (multiplied by 75%) and (2) the annual % change in the CPI-U [US city average for energy index] for the applicable calendar year (multiplied by 25%).

†Oklahoma excise tax rate effective July 1, 2018: \$0.19 (D).

†South Carolina excise tax rate effective July 1, 2018: \$0.20. Effective July 1, 2017, and for each July 1 until 2022, the rate increases by 2¢.

†Tennessee excise tax rates effective July 1, 2018: \$0.25 (G); \$0.24 (D).

†††Personal consumption expenditures (PCE) for gasoline and other energy goods.

Point of taxation legend [Gasoline=(G); Diesel fuel=(D)]:

D	Distributor
R	Retailer
IMP-FR	Importation into state/first receipt into storage
PH-Rack	Position holder at rack
ER-Rack	Exchange receiver at rack
FRB-Rack	First receiver below the rack
EDMF	Enhanced diesel MF (taxed upon first sale)

Sources: U.S. Census Bureau, Population Division, Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2018 (NST-EST2019-01)*. December 2019 release.

U.S. Census Bureau, *2018 Annual Survey of State Government Tax Collections Detailed Table*, May 2, 2019 release, April 15, 2020 update.

U.S. Bureau of Economic Analysis, *SAEXP1 Total Personal Consumption Expenditures (PCE) by State*, October 3, 2019 release.

U.S. Bureau of Economic Analysis, *SAEXP2 Per Capita Personal Consumption Expenditures (PCE) by State*, October 3, 2019 release.

††FTA Motor Fuel Tax Uniformity Committee, E-Commerce Subcommittee Survey January 27, 2012

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

TABLE 53. MOTOR FUELS TAX COLLECTIONS

[§ 105 SUBCHAPTER V.]

Motor Fuels Tax Gross Collections																				
Fiscal year	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax‡		Combined Fuel Types			Collection fees on over-due tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	[See notes for rate explanations]			
	1/4¢ Motor Fuels and Oil Inspection Fees††		Registration Fees/ Penalties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Tax collections per 1¢ of tax					Total net collections	SL 2009-451 s. 6.20(a)	July through December†	January through June†
	General Fund allocation	Highway Fund allocation																		
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
2004-05.	845,726	15,195,902	611,550	4,391,710,418	1,106,922,922	1,025,030,793	260,031,869	162,429,973	41,752,725	5,579,171,184	1,408,707,517	55,791,712	22,081	70,689,618	1,354,648,996	-	24.6	26.6		
2005-06.	1,040,606	14,577,283	392,604	4,363,576,380	1,231,013,939	1,011,061,390	285,356,823	147,950,573	42,020,086	5,522,588,343	1,558,390,848	55,225,883	45,590	64,156,605	1,510,199,146	-	27.1	29.9		
2006-07.	913,976	14,907,956	593,074	4,430,236,379	1,325,311,049	1,022,187,461	305,672,641	149,123,224	45,328,524	5,601,547,064	1,676,312,214	56,015,471	33,186	67,666,402	1,625,027,632	-	29.9	29.9		
2007-08.	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	-	29.7	29.9		
2008-09.	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	-	29.9	29.9		
2009-10.	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	-	29.9	30.3		
2010-11.	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5		
2011-12.	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9		
2012-13.	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5		
2013-14.	1,293,347	13,859,339	493,463	4,278,516,104	1,605,788,533	897,689,922	336,981,442	82,922,076	31,794,237	5,259,128,102	1,974,564,212	52,591,281	13,173	59,011,982	1,931,185,205	-	37.6, 37.5	37.5		
2014-15.	1,278,485	14,301,157	576,340	4,397,794,808	1,615,631,001	951,019,864	349,664,874	76,636,964	28,891,485	5,425,451,636	1,994,187,360	59,426,096	74,965	70,231,375	1,940,037,002	-	36.5, 37.5, 36.0	37.5, 36.0		
2015-16.	1,358,939	15,032,032	422,090	4,592,720,034	1,634,615,622	1,002,206,098	356,726,053	74,703,343	27,448,247	5,669,629,475	2,018,789,921	56,696,295	48,969	82,715,153	1,952,838,861	-	36.0	35.0		
2016-17.	1,460,653	15,395,909	387,899	4,743,420,106	1,622,270,538	1,039,228,514	355,765,362	86,517,927	30,355,886	5,869,166,547	2,008,841,786	58,691,665	64,199	86,419,952	1,939,602,097	-	34.0	34.3		
2017-18.	1,445,343	16,478,497	480,721	4,797,948,320	1,664,562,900	1,058,890,857	366,847,314	85,770,383	30,717,671	5,942,609,560	2,062,127,885	59,426,096	51,473	87,448,633	1,993,032,340	-	34.3	35.1		
2018-19.	1,490,120	15,633,023	458,127	4,975,865,005	1,767,791,699	1,116,097,351	397,055,306	86,151,669	31,522,008	6,178,114,025	2,196,369,014	61,781,140	153,414	97,225,115	2,116,571,755	-	35.1	36.2		

Motor fuels, special fuels, and highway fuels use tax collection amounts include tax, penalty, and interest; 1/4¢ motor fuels and oil inspection fee allocation amounts exclude any collections generated from penalties. Gallon amounts are computations based on the reported tax liability and applicable tax rate in effect for the associated transaction period.

†Prior to enactment of SL 2015-2 (SB20), the motor fuel excise tax rate is computed using a flat rate of 17.5¢ per gallon plus a variable wholesale component (the greater of either 3.5¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable preceding six-month base period). The average wholesale price is a weighted average of the wholesale prices of gasoline and No. 2 diesel fuel. Rates were set semiannually for January-June and July-December. Collections received by the Department of Revenue in July reflect June transactions (the rate in effect for the prior January-June period); collections received during August-January primarily reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June primarily reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction; collections for any given fiscal year may reflect multiple tax rates.

SL 2015-2, s.2.2.(a) sets the motor fuel excise tax rate at 36¢ per gallon effective for the period April 1, 2015, through December 31, 2015, and rewrites § 105-449.80 establishing the following tax rate schedule and calculation for determining the tax rate for calendar year periods beginning on or after January 1, 2017:

<u>Period</u>	<u>Rate per gallon</u>	†††The percentage is 100% plus or minus the sum of the following:
January 1, 2016-June 30, 2016	35¢	(1) % change in population for the applicable calendar year as estimated under § 143C-2-2, multiplied by 75%
July 1, 2016-December 31, 2016	34¢	(2) annual % change in the CPI-U [US city average for energy index] released in October prior to the applicable
calendar year beginning on January 1, 2017	34¢, multiplied by a percentage†††	calendar year by the BLS of the USDL, multiplied by 25%
calendar years beginning on/after January 1, 2018	amount for the preceding calendar year, multiplied by a percentage†††	

Exceptional legislative rate provisions:

Fiscal year 2006-07

SL 2006-66, s. 24.3(a) amends § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2006 through June 30, 2007.

Fiscal years 2007-08 and 2008-09

SL 2007-323, s. 31.15(a) amends § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2007 through June 30, 2009.

Fiscal years 2009-10 through 2010-11

SL 2009-108, s. 1 amends the rate provisions to impose a floor on the variable wholesale component of the motor fuels excise tax rate for the period July 1, 2009 through June 30, 2011. For this period, the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable six-month base period.

Fiscal year 2012-13

SL 2012-142, s. 24.11 amends § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

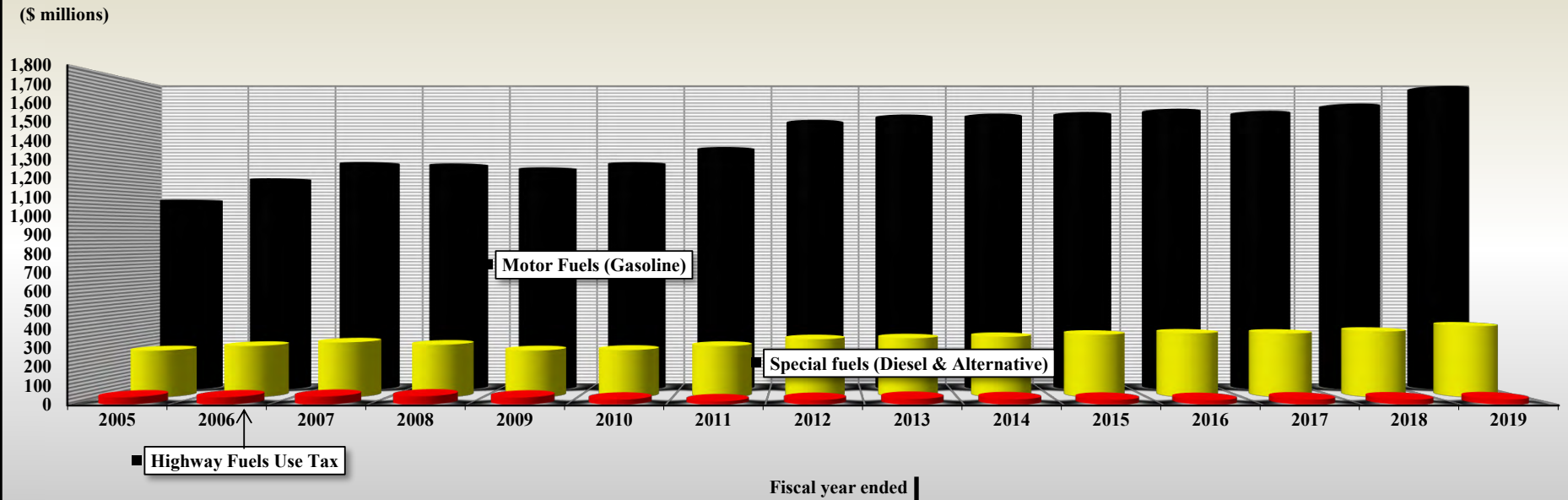
Fiscal year 2013-14 through 2014-15

SL 2013-316, s. 8(a) amends § 105-449.80(a) to reinstate a cap of 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period October 1, 2013 through June 30, 2015; since the cap became effective midway through the initial semiannual rate period for fiscal year 2013-14, the chart provides two separate rates: the tax rate in effect for the transaction period July 1, 2013 through September 30, 2013 (37.6¢) and the tax rate in effect for the transaction period beginning October 1, 2013 (37.5¢).

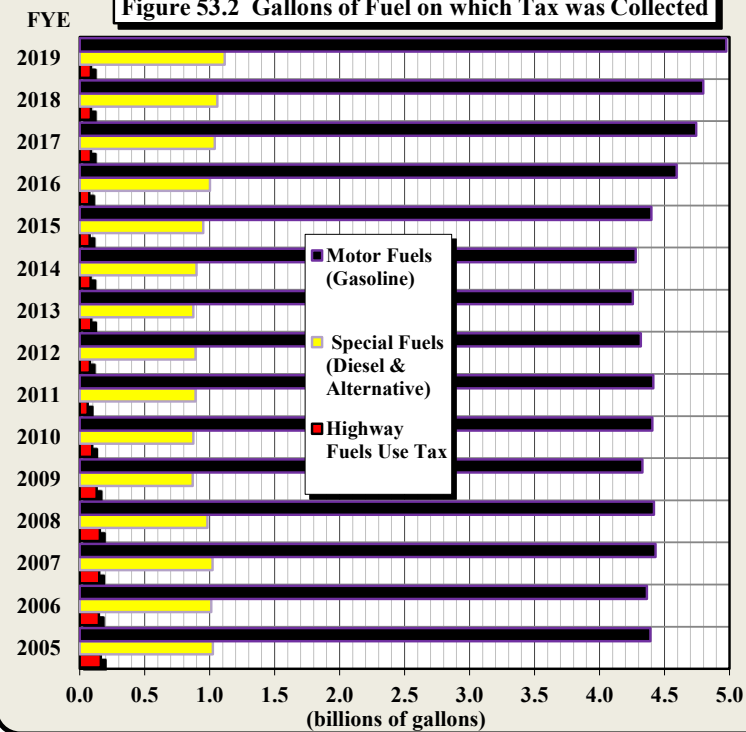
††In addition to the per gallon motor fuels excise tax (road tax), a 0.25¢ per gallon inspection tax applies to every gallon of motor fuel.

‡A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in its operations within this State. Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State.

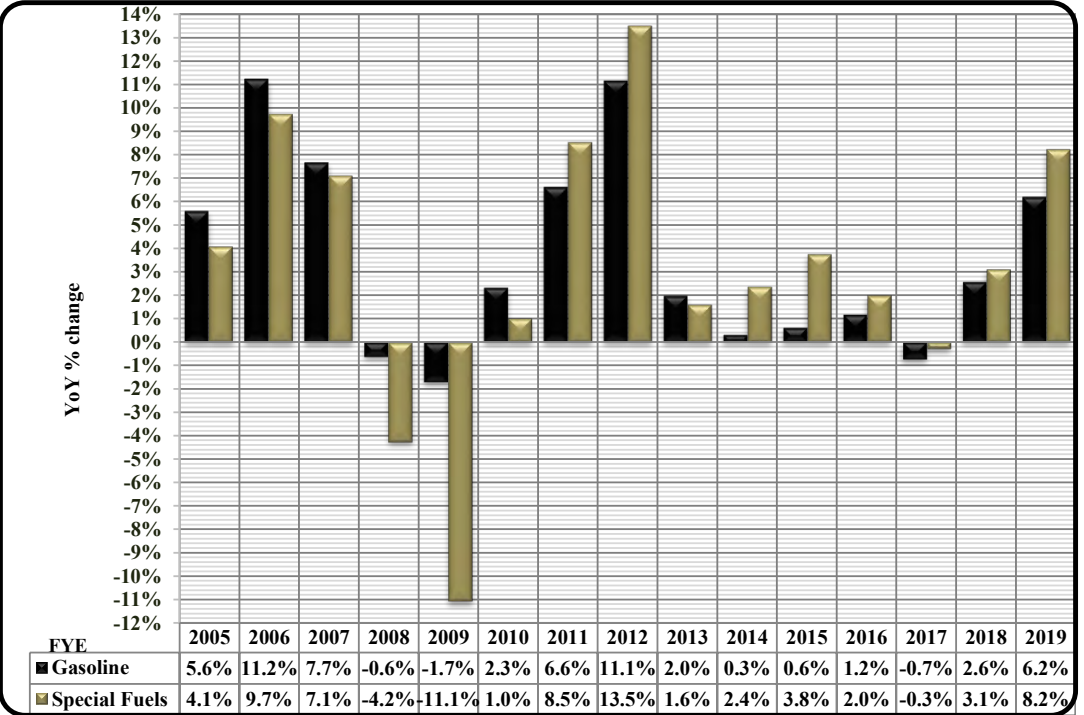
**Figure 53.1 Motor Fuels Tax Gross Collections**



**Figure 53.2 Gallons of Fuel on which Tax was Collected**



**Figure 53.3 Growth Patterns of Motor Fuels Tax Gross Collections**



**TABLE 54. GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE**  
 [Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

Fiscal year	Non-taxable gallons											Total All Sources [#]	Taxable gallons: Motor Fuels Special Fuels† [#]	Total gallons sold	
	U.S. Government	State Agencies	Combined U.S./State	School Boards	County/Municipal	Charter Schools	Community Colleges	Jet Fuel	Gasoline	Aviation Total	% Change			[Taxable and Non-taxable]	% Change
	U.S. Government [#]	State Agencies [#]	Combined U.S./State [#]	School Boards [#]	County/Municipal [#]	Charter Schools [#]	Community Colleges [#]	Jet Fuel [#]	Gasoline [#]	Aviation Total [#]	% Change			[Taxable and Non-taxable] [#]	% Change
2004-05...	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	62,974	na	na	288,520,925	61.24%	355,533,451	5,416,741,211	5,772,274,662	2.95%
2005-06...	6,205,871	21,402,910	27,608,781	24,300,052	11,760,502	30,815	504,794	"	"	349,786,276	21.23%	413,991,220	5,374,637,770	5,788,628,990	0.28%
2006-07...	3,850,387	14,757,304	18,607,691	18,636,654	9,837,082	6,042	170,363	"	"	371,757,810	6.28%	419,015,642	5,452,423,840	5,871,439,482	1.43%
2007-08...	3,250,292	11,988,744	15,239,036	18,760,312	3,347,439	2,300	7,493	"	"	384,731,596	3.49%	422,088,176	5,400,240,061	5,822,328,237	-0.84%
2008-09...	4,861,585	20,975,370	25,836,955	17,673,430	3,250,118	-	32,346	425,860,791	4,746,422	430,607,213	11.92%	477,400,062	5,200,049,538	5,677,449,600	-2.49%
2009-10...	5,656,668	22,517,253	28,173,921	14,602,997	5,051,388	-	69,406	404,135,491	6,516,259	410,651,750	-4.63%	458,549,462	5,281,070,933	5,739,620,395	1.10%
2010-11...	4,754,331	21,790,343	26,544,674	14,415,126	5,111,777	-	201,323	487,848,968	8,041,656	495,890,624	20.76%	542,163,524	5,304,865,142	5,847,028,666	1.87%
2011-12...	3,710,968	16,512,393	20,223,361	14,785,943	5,565,244	-	550,797	522,524,801	6,457,926	528,982,727	6.67%	570,108,072	5,207,284,605	5,777,392,677	-1.19%
2012-13...	3,888,954	17,027,125	20,916,079	13,742,312	6,549,048	-	675,839	472,321,798	5,449,798	477,771,596	-9.68%	519,654,874	5,130,183,912	5,649,838,786	-2.21%
2013-14...	3,829,640	15,411,688	19,241,328	13,880,598	5,653,015	125,079	728,612	508,260,150	4,102,420	512,362,570	7.24%	551,991,202	5,176,206,026	5,728,197,228	1.39%
2014-15...	3,652,794	15,695,354	19,348,148	12,768,550	5,990,930	-	708,004	500,324,546	5,022,071	505,346,617	-1.37%	544,162,249	5,348,814,672	5,892,976,921	2.88%
2015-16...	3,100,701	20,831,936	23,932,637	12,509,659	4,941,539	9,906	358,769	524,041,653	3,876,003	527,917,656	4.47%	569,670,166	5,594,926,132	6,164,596,298	4.61%
2016-17...	1,963,256	19,898,006	21,861,262	9,653,252	4,594,004	-	87,221	556,715,621	3,968,744	560,684,365	6.21%	596,880,104	5,782,648,620	6,379,528,724	3.49%
2017-18...	956,634	19,595,476	20,552,110	8,945,434	4,108,239	-	65,871	568,722,948	4,167,817	572,890,765	2.18%	606,562,419	5,856,839,177	6,463,401,596	1.31%
2018-19...	1,054,649	18,898,565	19,953,214	8,609,685	4,728,062	-	38,214	590,667,498	4,005,446	594,672,944	3.80%	628,002,119	6,091,962,356	6,719,964,475	3.97%

na = breakdown unavailable †Special fuels amounts are primarily diesel fuel.

Exemptions for county/municipal, charter schools, and community colleges were enabled by recent legislation. Prior to January 1, 2003, local governments were entitled to a refund of a portion of taxes paid on motor fuels; effective for transactions on or after January 1, 2003, the refund provision was repealed and replaced by an exemption provision. SL 2018-39 exempts motor fuel sold to a joint agency created by interlocal agreement pursuant to § 160A-462 to provide fire protection, emergency services, or police protection (effective October 1, 2018).

Figure 54.1 Gallons of Fuel Sold in North Carolina by Type [Taxable and Nontaxable]

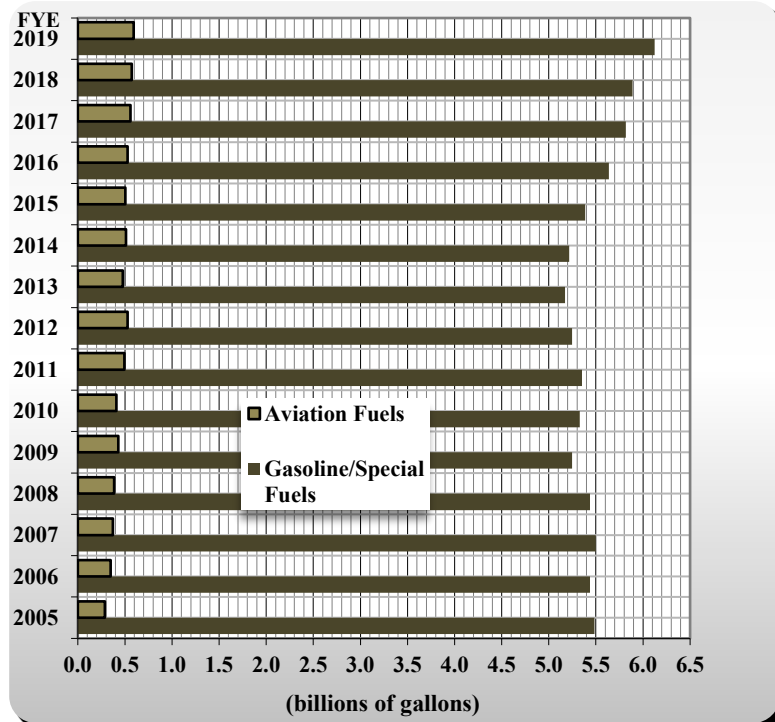


Figure 54.2 Gallons of Fuel Sold in North Carolina: Growth Trends [FYs 2005-06 to 2018-19]

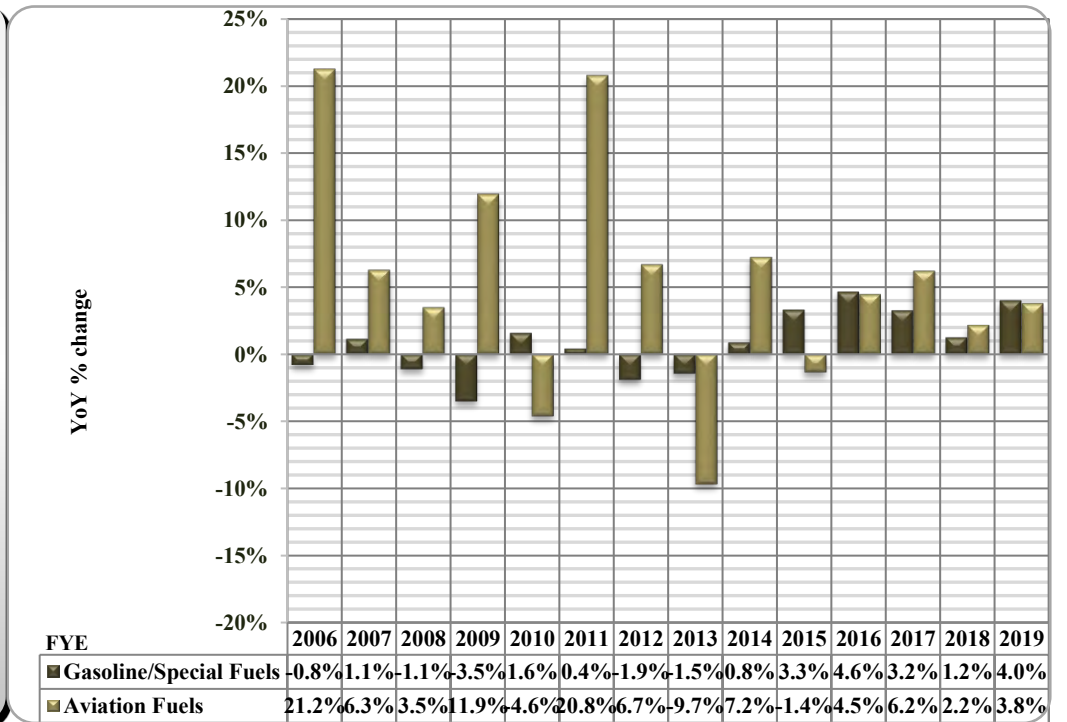


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES  
[§ 119 ARTICLE 3.]

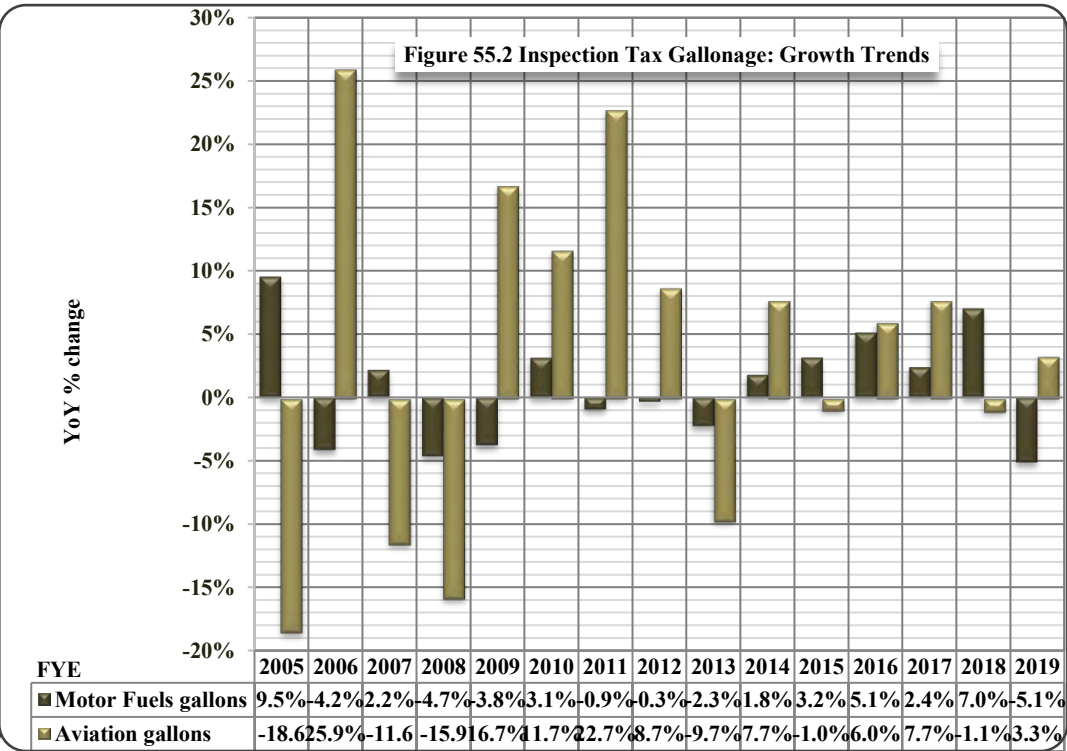
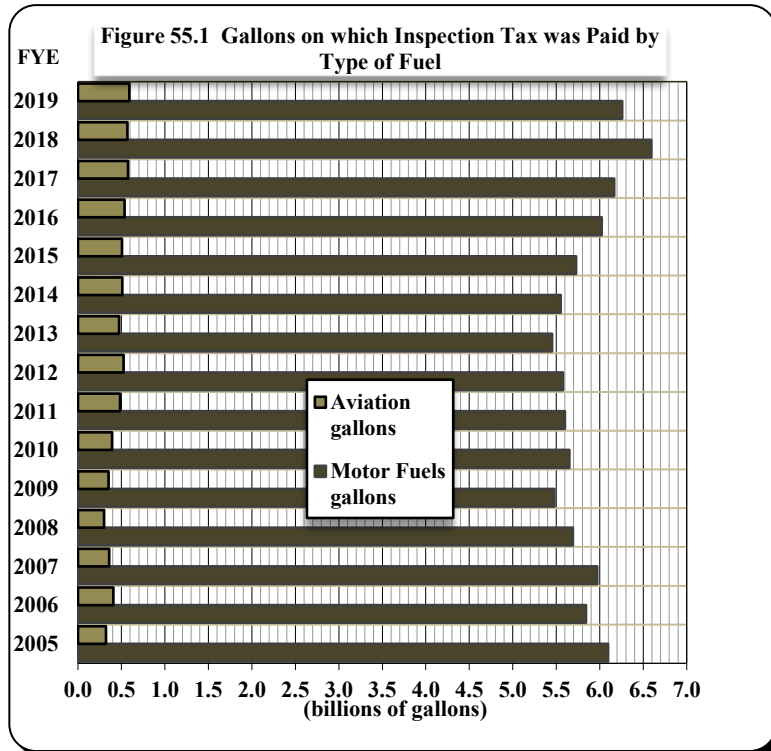
Fiscal year	Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type:				Motor Fuels†			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gasoline	Diesel	Kerosene	Alternative	Gallons on which tax was collected	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected	Tax collections at 1/4¢ per gallon rate	
	[\$]	[\$]	[\$]	[\$]	[#]	Amount [\$]	% Change	[#]	Amount [\$]	% Change	[#]	Amount [\$]	% Change
2004-05.....	na	na	na	na	6,094,146,072	15,236,021	9.54%	322,242,200	805,607	-18.61%	6,416,388,272	16,041,628	7.67%
2005-06.....	10,782,973	3,704,205	111,281	5,213	5,841,224,624	14,603,672	-4.15%	405,661,780	1,014,218	25.89%	6,246,886,404	15,617,889	-2.64%
2006-07.....	10,875,348	3,936,029	109,329	4,152	5,969,814,080	14,924,858	2.20%	358,802,836	897,073	-11.55%	6,328,616,916	15,821,932	1.31%
2007-08.....	10,682,581	3,468,736	76,142	3,090	5,691,018,104	14,230,549	-4.65%	301,719,416	754,307	-15.91%	5,992,737,520	14,984,856	-5.29%
2008-09.....	10,505,557	3,120,420	66,199	3,426	5,477,691,240	13,695,602	-3.76%	352,182,740	880,458	16.72%	5,829,873,980	14,576,060	-2.73%
2009-10.....	10,943,376	3,104,645	74,207	3,403	5,650,178,148	14,125,631	3.14%	392,309,268	983,141	11.66%	6,042,487,416	15,108,772	3.65%
2010-11.....	10,782,413	3,148,776	59,250	2,673	5,597,145,580	13,993,111	-0.94%	482,497,228	1,206,286	22.70%	6,079,642,808	15,199,397	0.60%
2011-12.....	10,875,540	3,024,137	43,443	3,524	5,578,029,148	13,946,644	-0.33%	524,381,148	1,311,282	8.70%	6,102,410,296	15,257,926	0.39%
2012-13.....	10,580,052	3,005,253	41,454	5,821	5,452,924,696	13,632,580	-2.25%	473,580,316	1,183,972	-9.71%	5,926,505,012	14,816,553	-2.89%
2013-14.....	10,677,209	3,144,859	47,898	7,469	5,550,916,556	13,877,434	1.80%	510,100,144	1,275,251	7.71%	6,061,016,700	15,152,686	2.27%
2014-15.....	10,934,463	3,319,422	51,000	11,774	5,726,207,376	14,316,658	3.17%	505,189,784	1,262,983	-0.96%	6,231,397,160	15,579,642	2.82%
2015-16.....	11,553,703	3,442,137	39,687	17,235	6,020,805,700	15,052,762	5.14%	535,032,440	1,338,209	5.96%	6,555,838,140	16,390,971	5.21%
2016-17.....	11,893,158	3,461,056	32,581	28,278	6,165,889,176	15,415,073	2.41%	576,595,436	1,441,489	7.72%	6,742,484,612	16,856,563	2.84%
2017-18.....	12,251,503	4,180,580	39,980	25,708	6,593,758,736	16,497,771	7.02%	570,427,836	1,426,070	-1.07%	7,164,186,572	17,923,840	6.33%
2018-19.....	12,201,996	3,379,271	36,157	32,602	6,257,873,756	15,650,027	-5.14%	589,246,676	1,473,117	3.30%	6,847,120,432	17,123,144	-4.47%

Collections include tax and interest as applicable.

na = breakdown unavailable †Includes gasoline, diesel, kerosene, and alternative fuels.

1/4¢ motor fuels and oil inspection fee and base:

An inspection tax of 1/4¢ per gallon is levied on motor fuel that is not dyed diesel fuel, dyed diesel fuel used to operate a highway vehicle, alternative fuel used to operate a highway vehicle, and kerosene, regardless of whether the fuel is exempt from the per gallon excise tax imposed by Article 36C or 36D of § 105.



**PART IV. LOCAL GOVERNMENT SALES AND USE TAX REVENUES**

TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS  
 BY COUNTY FOR FISCAL YEAR 2018-2019  
 [§ 105 ARTICLES 39.,40.,42.,43.,44.,45.,46.]

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:			§ 105-524 allocation provisions [§ 105-524(b)] [S]	§ 105-524 allocation provisions [§ 105-524(c)] [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]	§ 105-501 [S]			§ 105-472 [S]	§ 105-507.3 [S]					
Alamance.....	63,881,426.26	266,423.08	(1,965,289.54)	62,182,559.80	56,240,885.33	5,941,674.47	(1,852,951.31)	-	(164,051.32)	(208,405.75)	-	(2,456,113.82)	324,483.16	57,825,520.76	92.99%	
Alexander††††....	6,286,340.67	20,843.88	(251,860.54)	6,055,324.01	4,841,202.91	1,214,121.10	(141,970.88)	1,614,860.16	(12,583.51)	(26,034.99)	-	1,570,073.33	10,704.52	9,070,372.64	149.79%	
Alleghany.....	2,268,281.47	8,109.29	(108,116.27)	2,168,274.49	1,744,908.48	423,366.01	(58,090.04)	296,216.88	(5,134.66)	(8,315.80)	-	354,583.94	42,137.55	2,789,672.36	128.66%	
Anson††††.....	4,608,449.69	15,986.01	(231,248.72)	4,393,186.98	3,587,863.57	805,323.41	(105,141.57)	917,316.96	(9,312.08)	(18,000.34)	-	971,818.31	7,138.80	6,157,007.06	140.15%	
Ashe††††.....	7,834,521.92	27,396.97	(344,323.08)	7,517,595.81	6,546,349.82	971,245.99	(191,295.06)	592,433.88	(16,924.63)	(27,366.07)	-	467,209.88	(62,837.68)	8,278,816.13	110.13%	
Avery.....	7,447,446.32	30,852.85	(236,357.13)	7,241,942.04	6,415,837.27	826,104.77	(212,813.90)	-	(18,706.11)	(24,262.09)	-	(319,015.10)	190,054.84	6,857,199.68	94.69%	
Beaufort.....	13,650,938.05	52,622.80	(613,557.49)	13,090,003.36	11,136,363.18	1,953,640.18	(367,488.94)	162,441.48	(32,512.91)	(44,512.98)	-	558,946.77	257,852.99	13,624,729.77	104.08%	
Bertie.....	2,423,411.30	8,779.02	(121,882.80)	2,310,307.52	1,813,613.58	496,693.94	(59,726.55)	898,206.24	(5,291.72)	(10,887.63)	-	914,435.11	(45,421.23)	4,001,621.74	173.21%	
Bladen.....	6,069,679.93	18,524.22	(624,331.10)	5,463,873.05	4,304,851.27	1,159,021.78	(142,913.10)	984,204.72	(12,615.68)	(21,788.22)	-	1,318,926.64	128,144.60	7,717,832.01	141.25%	
Brunswick.....	46,480,603.50	187,425.15	(1,539,320.97)	45,128,707.68	41,090,884.95	4,037,822.73	(1,356,779.61)	-	(119,717.00)	(151,131.39)	-	(950,738.45)	1,949,494.43	44,499,835.66	98.61%	
Buncombe††††....	146,330,799.92	556,525.43	(13,384,041.95)	133,503,283.40	123,061,615.84	10,441,667.56	(3,574,021.56)	-	(316,395.10)	(448,827.76)	-	(8,680,386.18)	1,406,220.70	121,889,873.50	91.30%	
Burke.....	20,989,152.48	74,347.62	(1,306,616.07)	19,756,884.03	16,186,861.29	3,570,022.74	(532,184.75)	2,092,629.36	(47,214.09)	(73,673.25)	-	2,281,505.10	180,809.96	23,658,756.36	119.75%	
Cabarrus††††....	93,629,429.88	356,224.40	(7,713,140.37)	86,272,513.91	80,018,777.71	6,253,736.20	(2,345,839.27)	-	(207,188.00)	(289,982.96)	-	(3,193,123.97)	933,944.99	81,170,324.70	94.09%	
Caldwell.....	17,708,665.63	66,131.10	(749,872.26)	17,024,924.47	13,938,355.95	3,086,568.52	(460,187.75)	1,643,526.36	(40,749.47)	(62,926.94)	-	2,314,931.34	165,928.88	20,585,446.89	120.91%	
Camden.....	1,453,813.95	5,850.46	(46,379.04)	1,413,285.37	1,179,734.45	233,550.92	(38,846.32)	458,658.60	(3,442.33)	(6,337.89)	-	421,665.46	(68,089.23)	2,176,893.66	154.03%	
Carteret.....	32,649,158.79	125,161.81	(2,153,459.76)	30,620,860.84	27,497,662.11	3,123,198.73	(901,910.02)	-	(79,930.01)	(102,638.22)	-	(1,839,795.01)	862,066.04	28,558,653.62	93.27%	
Caswell.....	2,261,949.44	7,267.36	(108,111.45)	2,161,105.35	1,560,682.30	600,423.05	(51,612.02)	1,289,976.96	(4,565.30)	(11,758.92)	-	1,215,385.48	(93,503.40)	4,505,028.15	208.46%	
Catawba††††....	63,984,789.18	239,546.03	(3,503,071.03)	60,721,264.18	54,651,438.73	6,069,825.45	(1,599,401.51)	-	(141,638.33)	(204,310.56)	-	(982,797.01)	(90,807.72)	57,702,309.05	95.03%	
Chatham.....	17,179,120.30	70,341.39	(569,240.95)	16,680,220.74	14,742,458.83	1,937,761.91	(485,489.88)	1,509,750.96	(42,962.81)	(61,167.49)	-	1,416,561.51	145,321.35	19,162,234.38	114.88%	
Cherokee††††....	9,237,590.41	35,414.46	(331,878.87)	8,941,126.00	7,823,408.86	1,117,717.14	(229,400.64)	229,329.24	(20,266.50)	(30,893.03)	-	293,626.77	(41,452.07)	9,142,069.77	102.25%	
Chowan.....	3,561,576.23	13,051.12	(192,167.42)	3,382,459.93	2,830,960.18	551,499.75	(93,165.03)	248,440.08	(8,240.45)	(12,225.01)	-	291,522.23	114,155.23	3,922,946.98	115.98%	
Clay††††.....	2,330,595.97	9,055.56	(56,238.23)	2,283,413.30	1,936,913.36	346,499.94	(59,083.89)	305,772.24	(5,225.24)	(8,745.16)	-	351,097.04	(36,101.80)	2,831,126.49	123.99%	
Cleveland.....	27,240,128.15	102,819.05	(1,691,398.93)	25,651,548.27	21,933,093.71	3,718,454.56	(722,021.43)	1,366,420.20	(63,854.69)	(90,859.84)	-	1,427,959.95	111,948.85	27,681,141.31	107.91%	
Columbus.....	11,674,498.92	41,871.59	(663,899.98)	11,052,470.53	9,122,052.54	1,930,417.99	(300,046.66)	2,513,066.40	(26,594.14)	(45,867.66)	-	1,672,826.11	(908,694.46)	13,957,160.12	126.28%	
Craven.....	31,923,754.66	120,976.63	(2,560,139.25)	29,484,592.04	26,012,998.92	3,471,593.12	(851,066.89)	965,094.00	(75,610.02)	(102,281.82)	-	797,878.89	384,380.60	30,602,986.80	103.79%	
Cumberland††††....	114,727,159.96	430,324.85	(6,108,951.77)	109,048,533.04	97,641,562.81	11,406,970.23	(2,864,799.69)	57,332.28	(253,694.56)	(367,154.77)	-	1,540,635.10	(472,408.73)	106,688,442.67	97.84%	
Currituck.....	12,402,705.28	55,865.39	(197,319.47)	12,261,251.20	11,408,937.67	852,313.53	(379,229.50)	-	(32,811.24)	(40,935.34)	-	(935,251.57)	(129,287.94)	10,743,735.61	87.62%	
Dare.....	36,615,057.85	161,273.88	(621,203.56)	36,155,128.17	33,936,666.70	2,218,461.47	(1,122,783.88)	-	(97,799.12)	(120,755.60)	-	(5,673,799.52)	1,551,131.04	30,691,121.09	84.89%	
Davidson††††....	39,590,125.95	137,251.47	(2,125,275.54)	37,602,101.88	31,904,474.06	5,697,627.82	(935,141.08)	4,739,471.16	(82,849.44)	(143,148.57)	-	4,532,245.25	(239,134.73)	45,473,544.47	120.93%	
Davie.....	9,759,158.30	37,476.06	(419,814.83)	9,376,819.53	8,108,298.15	1,268,521.38	(267,269.08)	1,089,314.04	(23,674.33)	(35,244.95)	-	953,038.67	(243,853.92)	10,849,129.96	115.70%	
Duplin††††....	12,488,604.46	43,361.73	(563,383.04)	11,968,583.15	10,058,467.90	1,910,115.25	(295,528.56)	1,882,410.96	(26,200.83)	(46,870.02)	-	1,919,571.51	119,167.85	15,521,134.06	129.68%	
Durham††††....	207,777,182.05	688,209.16	(34,617,780.36)	173,847,610.85	163,254,077.71	10,593,533.14	(3,869,640.60)	-	(344,505.82)	(485,633.36)	(53,451.88)	(7,800,332.73)	3,760,890.64	165,054,937.10	94.94%	
Edgecombe††††....	12,140,823.96	39,397.44	(766,078.70)	11,414,142.70	9,361,303.35	2,052,839.35	(272,603.74)	1,777,301.64	(24,330.11)	(44,673.06)	-	1,625,118.77	106,183.41	14,581,139.61	127.75%	
Forsyth.....	144,271,822.68	560,091.11	(14,389,327.29)	130,442,586.50	116,138,659.20	14,303,927.30	(3,832,412.68)	-	(338,673.61)	(437,390.51)	-	(2,542,597.01)	(1,174,734.34)	122,116,778.35	93.62%	
Franklin.....	12,021,909.66	45,184.17	(600,763.66)	11,466,330.17	9,740,155.08	1,726,175.09	(321,293.10)	2,331,513.96	(28,484.96)	(46,580.30)	-	2,186,184.79	(152,340.46)	15,435,330.10	134.61%	
Gaston††††....	66,669,040.25	240,784.67	(4,088,135.86)	62,821,689.06	54,579,973.94	8,241,715.12	(1,654,754.62)	1,872,855.60	(146,568.28)	(217,892.53)	-	2,796,585.68	622,543.13	66,094,458.04	105.21%	
Gates.....	1,266,936.23	3,656.05	(44,260.80)	1,226,331.48	829,743.98	396,587.50	(27,311.57)	649,766.16	(2,422.60)	(6,395.38)	-	619,890.56	(48,167.47)	2,411,691.18	196.66%	
Graham††††....	1,925,345.36	7,687.12	(42,364.26)	1,890,668.22	1,571,806.17	318,862.05	(50,719.30)	296,216.88	(4,479.33)	(7,382.07)	-	227,543.51	(12,594.54)	2,339,253.37	123.73%	
Granville.....	10,523,517.99	38,345.90	(460,117.82)	10,101,746.07	8,248,227.53	1,853,518.54	(270,808.57)	1,786,857.12	(23,977.72)	(40,156.70)	-	2,111,301.72	171,414.54	13,836,376.46	136.97%	
Greene††††....	2,290,246.68	6,619.87	(128,932.19)	2,167,934.36	1,615,664.56	552,269.80	(47,061.01)	1,146,646.20	(4,172.08)	(11,303.76)	-	1,111,373.45	(85,643.08)	4,277,774.08	197.32%	
Guilford.....	198,481,608.88	737,808.08	(17,091,756.61)	182,127,660.35	162,704,646.62	19,423,013.73	(5,342,486.92)	-	(473,196.44)	(610,781.97)	-	(3,280,706.61)	(2,562,466.65)	169,858,021.76	93.26%	
Halifax††††....	15,536,176.14	53,443.49	(1,068,534.76)	14,521,084.87	12,568,485.40	1,952,599.47	(368,284.54)	726,209.28	(32,583.41)	(51,437.77)	-	860,703.87	59,231.82	15,714,924.12	108.22%	
Harnett††††....	26,905,041.58	89,072.25	(2,875,371.20)	24,118,742.63	20,534,314.75	3,584,427.88	(599,913.59)	4,940,134.03	(53,383.70)	(98,424.68)	-	4,549,017.31	(75,755.02)	32,780,416.98	135.91%	
Haywood††††....	21,167,304.64	81,038.76	(607,062.27)	20,641,281.13	18,177,869.64	2,463,411.49	(532,728.18)	47,776.92	(47,045.17)	(69,632.73)	-	359,214.65	124,406.57	20,523,273.19	99.43%	
Henderson.....	34,680,758.72	140,050.84	(2,161,218.01)	32,659,591.55	28,741,049.05	3,918,542.50	(946,526.02)	649,766.16	(83,774.25)	(111,786.31)	-	950,644.39	428,377.78	33,546,293.30	102.71%	

TABLE 56. - Continued

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:		§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]	§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net proceeds as a % of net collections [%]			
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]			§ 105-501 [S]	§ 105-472 [S]	§ 105-507.3 [S]							
																Administrative cost adjustments		
Hertford††††	6,298,279.02	22,337.16	(211,071.75)	6,109,544.43	5,909,393.87	1,019,150.56	(149,361.16)	449,103.12	(13,213.78)	(22,153.29)	-	550,051.97	27,340.32	6,951,311.61	113.78%			
Hoke.....	6,249,490.21	22,563.05	(319,867.95)	5,952,185.31	4,764,881.79	1,187,303.52	(157,467.33)	2,465,289.36	(13,954.77)	(28,564.10)	-	2,483,407.39	(122,047.36)	10,578,848.50	177.73%			
Hyde.....	1,586,681.68	6,262.56	(45,216.59)	1,547,727.65	1,366,107.97	181,619.68	(45,026.98)	28,666.08	(3,923.82)	(5,280.12)	-	45,513.44	(7,882.34)	1,559,793.91	100.78%			
Iredell.....	63,836,128.53	255,615.17	(2,895,158.34)	61,196,585.36	55,377,727.27	5,818,858.09	(1,825,676.32)	-	(161,692.73)	(205,112.08)	-	(1,352,070.07)	(101,507.76)	57,550,526.40	94.04%			
Jackson††††	15,113,440.02	57,962.39	(508,825.38)	14,662,577.03	13,157,685.96	1,504,891.07	(386,199.77)	-	(34,083.59)	(49,312.61)	-	144,780.58	198,537.57	14,536,299.21	99.14%			
Johnston.....	52,694,486.08	211,388.19	(1,768,281.19)	51,137,593.08	45,559,814.26	5,577,778.82	(1,500,144.65)	3,115,055.64	(132,800.31)	(182,276.66)	-	2,221,339.34	54,185.33	54,712,951.77	106.99%			
Jones††††	1,466,195.58	5,175.24	(47,977.69)	1,423,393.13	1,199,563.20	223,829.93	(36,182.62)	601,989.36	(3,208.15)	(6,882.75)	-	427,059.70	(84,150.18)	2,322,018.49	163.13%			
Lee††††	21,607,407.93	81,520.31	(820,789.58)	20,868,138.66	18,492,708.82	2,375,429.84	(541,530.49)	353,549.28	(47,887.55)	(71,465.33)	-	108,436.22	(187,920.49)	20,481,320.30	98.15%			
Lenoir.....	15,874,523.90	59,270.58	(1,097,381.27)	14,836,413.21	12,534,027.40	2,302,385.81	(412,658.79)	1,490,640.12	(36,574.97)	(55,000.13)	-	894,959.92	(574,540.23)	16,143,239.13	108.81%			
Lincoln††††	24,066,174.00	89,964.90	(813,480.58)	23,342,658.32	20,608,545.05	2,734,113.27	(624,631.22)	1,662,637.08	(55,358.04)	(84,280.07)	-	1,098,322.02	(190,540.71)	25,148,807.38	107.74%			
Macon.....	13,742,622.12	57,455.19	(434,189.73)	13,365,887.58	11,964,583.97	1,401,303.61	(393,374.69)	-	(34,713.27)	(44,787.73)	-	(460,782.22)	(50,954.99)	12,381,274.68	92.63%			
Madison.....	3,415,329.87	13,503.54	(127,534.96)	3,301,298.45	2,655,795.18	645,503.27	(87,492.85)	984,204.72	(7,716.51)	(14,508.79)	-	874,714.58	(69,947.19)	4,980,552.41	150.87%			
Martin††††	5,930,385.15	21,909.37	(178,101.85)	5,774,192.67	4,941,420.38	832,772.29	(144,764.47)	296,216.88	(12,799.40)	(124,509.06)	-	539,711.93	66,846.33	6,498,924.88	112.55%			
McDowell.....	10,617,458.92	40,284.96	(431,984.64)	10,225,759.24	8,590,230.63	1,635,528.61	(282,498.18)	649,766.16	(25,058.30)	(36,601.87)	-	1,072,373.88	368,427.67	11,972,168.60	117.08%			
Mecklenburg.....	620,897,027.47	2,363,429.51	(42,165,442.05)	581,095,014.93	544,688,142.83	36,406,872.10	(14,383,123.19)	-	(1,273,469.28)	(1,583,305.35)	(197,969.33)	(32,065,550.16)	(9,804,460.24)	521,787,137.38	89.79%			
Mitchell.....	4,067,901.83	15,338.71	(263,447.55)	3,819,792.99	3,200,600.52	619,192.47	(105,295.66)	277,106.16	(9,323.72)	(13,791.55)	-	269,038.75	(61,115.48)	4,176,411.49	109.34%			
Montgomery††††	6,205,644.18	21,688.03	(256,928.60)	5,970,403.61	4,952,388.32	1,018,015.29	(145,132.99)	1,003,315.44	(12,858.63)	(23,607.10)	-	837,890.21	(63,815.37)	7,566,195.17	126.73%			
Moore††††	34,882,342.29	137,466.69	(2,233,265.24)	32,786,543.74	29,168,875.38	3,617,668.36	(938,572.57)	-	(83,098.30)	(110,046.11)	-	(228,943.76)	945,286.80	32,371,169.80	98.73%			
Nash.....	29,881,022.87	112,789.95	(1,704,726.67)	28,286,086.15	24,232,387.24	3,986,698.91	(796,602.01)	1,108,424.76	(70,630.44)	(98,582.05)	-	638,972.89	(543,471.43)	29,457,977.87	100.84%			
New Hanover††††	128,422,073.34	459,189.83	(8,829,665.05)	120,051,598.12	111,426,416.07	8,625,182.05	(3,256,577.15)	-	(288,478.51)	(403,628.74)	-	(8,282,749.28)	1,435,858.61	109,256,023.05	91.01%			
Northampton.....	3,041,744.02	11,914.49	(67,827.82)	2,985,830.69	2,547,015.10	438,815.59	(83,624.04)	898,206.24	(7,397.92)	(13,139.59)	-	811,222.62	5,850.36	4,596,948.36	153.96%			
Onslow††††	62,213,756.53	231,366.39	(3,208,313.11)	59,236,809.81	53,589,875.08	5,646,934.73	(1,567,230.37)	1,051,092.36	(138,802.42)	(202,941.16)	-	1,913,404.16	728,436.71	61,020,767.09	103.01%			
Orange††††	55,064,259.49	178,427.47	(6,204,195.62)	49,038,491.34	43,916,752.84	5,121,738.50	(1,052,845.85)	315,327.72	(93,302.23)	(139,652.40)	(14,327.07)	2,006,788.34	1,873,100.65	51,933,580.50	105.90%			
Pamlico.....	2,812,396.43	10,001.88	(181,179.16)	2,641,219.15	2,178,660.36	462,558.79	(71,725.00)	382,215.36	(6,374.84)	(10,204.00)	-	382,114.93	(7,679.43)	3,309,566.17	125.30%			
Pasquotank††††	13,984,476.71	51,710.33	(848,690.16)	13,187,496.88	11,595,076.26	1,592,420.62	(351,136.76)	19,110.72	(31,051.05)	(44,431.28)	-	153,384.16	11,179.90	12,944,552.57	98.16%			
Pender.....	14,276,036.45	56,278.37	(308,389.71)	14,023,925.11	12,316,434.29	1,707,490.82	(404,865.53)	1,614,860.16	(35,810.81)	(52,632.45)	-	1,170,609.21	(35,035.76)	16,281,049.93	116.09%			
Perquimans.....	1,996,060.93	6,031.63	(250,827.39)	1,751,265.17	1,352,889.51	398,375.66	(44,494.63)	477,769.32	(3,939.31)	(7,554.22)	-	606,457.37	74,163.95	2,853,667.65	162.95%			
Person.....	9,670,962.93	36,449.54	(398,044.99)	9,309,367.48	7,900,206.49	1,409,160.99	(261,079.09)	707,098.56	(23,096.48)	(33,706.78)	-	815,632.38	11,162.46	10,525,378.53	113.06%			
Pitt††††	63,677,725.50	234,141.35	(4,457,794.02)	59,454,072.83	53,466,432.99	5,987,639.84	(1,567,442.26)	152,886.12	(138,813.63)	(200,616.68)	-	667,143.13	1,116,336.88	59,483,566.39	100.05%			
Polk.....	4,666,112.87	21,705.32	(259,664.93)	4,428,153.26	3,755,124.98	673,028.28	(124,946.16)	707,098.56	(11,026.61)	(17,301.39)	-	546,618.05	5,957.48	5,534,553.19	124.99%			
Randolph††††	34,052,313.06	117,775.71	(1,558,065.59)	32,612,023.18	27,745,200.93	4,866,822.25	(812,415.36)	4,080,149.52	(72,044.14)	(124,041.60)	-	3,859,418.35	(82,993.27)	39,460,096.68	121.00%			
Richmond.....	10,765,643.09	41,048.18	(464,637.52)	10,342,053.75	8,675,746.01	1,666,307.74	(284,339.90)	515,990.76	(25,298.11)	(36,545.78)	-	986,577.49	360,811.11	11,859,249.32	114.67%			
Robeson††††	31,447,704.23	113,493.82	(1,491,182.57)	30,070,015.48	25,681,648.92	4,388,366.56	(749,787.46)	2,866,615.56	(66,583.91)	(111,281.91)	-	3,522,197.62	490,935.86	36,022,111.24	119.79%			
Rockingham††††	21,253,433.82	76,983.16	(674,427.20)	20,655,989.78	17,080,178.69	3,575,811.09	(519,593.67)	2,083,074.00	(46,040.99)	(76,819.30)	-	2,455,502.01	104,179.77	24,656,291.60	119.37%			
Rowan††††	39,418,677.64	145,239.15	(2,437,950.14)	37,125,966.65	32,276,981.35	4,848,985.30	(942,691.84)	3,726,600.24	(83,252.20)	(137,928.95)	-	2,724,405.07	(929,937.77)	41,483,161.20	111.74%			
Rutherford††††	17,900,931.81	64,403.71	(849,046.57)	17,116,288.95	14,666,143.92	2,450,145.03	(445,601.16)	1,557,527.76	(39,421.97)	(63,003.66)	-	1,396,877.09	(97,832.37)	19,424,834.64	113.49%			
Sampson††††	14,010,293.04	48,870.01	(741,613.10)	13,317,549.95	11,206,391.66	2,111,158.29	(328,563.33)	2,006,631.00	(29,066.69)	(51,837.57)	-	1,950,478.93	(200,961.36)	16,664,230.93	125.13%			
Scotland.....	8,634,703.87	31,023.97	(803,184.73)	7,862,543.11	6,445,618.52	1,416,924.59	(212,009.04)	793,096.92	(18,805.50)	(29,188.46)	-	888,723.53	(51,371.16)	9,232,989.40	117.43%			
Stanly††††	17,430,735.51	65,181.09	(776,085.61)	16,719,830.99	14,297,892.68	2,421,938.31	(460,129.93)	993,760.08	(40,776.33)	(59,631.38)	-	899,739.48	(36,133.99)	18,016,658.92	107.76%			
Stokes.....	7,379,440.26	27,494.63	(186,750.37)	7,220,184.52	5,871,120.54	1,349,063.98	(193,510.15)	1,901,521.68	(17,141.30)	(30,868.11)	-	1,766,459.96	53,051.98	10,699,698.58	148.19%			
Surry††††	25,962,904.89	90,868.67	(1,560,953.79)	24,492,819.77	21,261,280.92	3,231,538.85	(620,448.88)	-	(54,927.99)	(82,499.66)	-	429,711.57	333,809.05	24,498,463.86	100.02%			
Swain††††	3,687,901.31	14,807.06	(92,043.76)	3,610,664.61	3,094,013.49	516,651.12	(99,582.91)	305,772.24	(8,765.76)	(13,184.37)	-	275,338.97	29,432.94	4,099,675.72	113.54%			
Transylvania.....	9,869,319.94	39,337.79	(414,948.02)	9,493,709.71	8,205,683.72	1,288,025.99	(270,129.88)	152,886.12	(23,866.59)	(32,380.59)	-	376,662.05	305,566.99	10,002,447.81	105.36%			
Tyrrell.....	674,598.57	2,457.49	(34,516.62)	642,539.44	519,062.75	123,476.69	(17,269.54)	143,330.76	(1,526.29)	(2,655.86)	-	167,006.13	(2,472.31)	928,952.33	144.58%			
Union.....	56,761,086.09	232,209.93	(2,085,052.80)	54,908,243.22	48,819,707.72	6,088,535.50	(1,612,414.98)	4,156,592.76	(142,761.57)	(198,486.99)	-	3,774,112.79	259,085.70	61,144,370.93	111.36%			



TABLE 56. - Continued

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:			§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]	§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]	
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]			§ 105-501 [S]	§ 105-472 [S]	§ 105-507.3 [S]					
Vance.....	11,876,740.65	45,798.83	(330,718.78)	11,591,820.70	9,763,291.45	1,828,529.25	(321,363.55)	343,993.92	(28,457.40)	(40,131.34)	-	724,196.59	167,344.85	12,437,403.77	107.29%		
Wake.....	521,580,236.98	1,994,560.21	(28,182,307.34)	495,392,489.85	461,224,964.19	34,167,525.66	(12,127,287.08)	-	(1,074,430.46)	(1,352,684.95)	(167,602.48)	(17,563,018.93)	(3,301,246.83)	459,806,219.12	92.82%		
Warren.....	2,550,252.31	8,685.70	(120,793.15)	2,438,144.86	1,849,011.43	589,133.43	(60,710.56)	965,094.00	(5,370.02)	(11,558.63)	-	933,503.83	(46,350.62)	4,212,752.86	172.79%		
Washington.....	2,419,162.71	8,842.71	(94,078.24)	2,333,927.18	1,841,052.33	492,874.85	(60,787.15)	315,327.72	(5,380.35)	(8,946.49)	-	398,351.69	45,794.23	3,018,286.83	129.32%		
Watauga.....	22,643,250.62	87,025.25	(2,049,911.23)	20,680,364.64	18,659,431.19	2,020,933.45	(613,403.90)	-	(54,149.68)	(69,291.45)	-	(663,250.87)	304,819.11	19,585,087.85	94.70%		
Wayne.....	33,459,887.92	124,236.46	(2,106,312.94)	31,477,811.44	27,067,719.30	4,410,092.14	(889,163.03)	2,169,072.48	(78,869.92)	(113,214.37)	-	1,959,395.26	(391,689.80)	34,133,342.06	108.44%		
Wilkes††††.....	19,275,118.34	69,058.21	(1,175,453.77)	18,168,722.78	15,661,124.78	2,507,598.00	(458,197.95)	1,481,084.76	(40,432.32)	(66,331.05)	-	1,413,112.58	139,470.36	20,637,429.16	113.59%		
Wilson.....	26,838,635.20	102,142.33	(1,355,756.31)	25,585,021.22	22,412,135.19	3,172,886.03	(735,296.90)	372,660.00	(65,040.78)	(87,136.42)	-	172,112.10	(117,240.80)	25,125,078.42	98.20%		
Yadkin.....	6,289,826.56	23,011.44	(224,910.09)	6,087,927.91	4,847,341.04	1,240,586.87	(159,323.23)	1,251,755.52	(14,110.19)	(24,822.19)	-	1,433,981.01	10,682.85	8,586,091.68	141.03%		
Yancey.....	3,849,659.05	14,385.39	(105,410.63)	3,758,633.81	3,105,865.67	652,768.14	(102,495.26)	496,880.04	(9,056.90)	(14,353.36)	-	499,187.91	20,803.62	4,649,599.86	123.70%		
Totals.....	3,872,567,253.96	14,540,572.57	(261,297,969.64)	3,625,809,856.89	3,270,213,531.81	355,596,325.08	(95,572,964.23)	95,572,964.23	(8,461,389.83)	(11,707,452.03)	(433,350.76)	-	-	3,605,207,664.27	99.43%		
Less administrative costs:																	
pursuant to § 105-472.....				(11,707,452.03)													
pursuant to § 105-501.....				(8,461,389.83)													
pursuant to § 105-507.3.....				(433,350.76)													
Distributable to units.....				3,605,207,664.27													

†Gross collections amounts (column 1) include tax collections generated from the local 2% tax proceeds levied on food for home consumption. Gross collections amounts (column 2) consist of local tax collections that cannot be identified as being attributable to a particular taxing county. Collections of the local 2% tax proceeds levied on food for home consumption are allocated to counties according to statutory guidelines specified in § 105-469. County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

††Net collections amounts are prior to § 105-486(a), (b) adjustment requirements, prior to § 105-524(b), (c) adjustment requirements, and prior to cost of collection reduction adjustments under § 105-472, § 105-501, and § 105-507.3. Total net distributable proceeds reflect § 105-486(a), (b) adjustment requirements, § 105-524(b), (c) adjustment requirements, and reduction of administrative costs.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes related to Articles 39, 40, 42, 43, 44, 45, and 46 collected by the Department of Revenue during the period July 1, 2018 through June 30, 2019 was \$20,602,192.62.

Article 39 proceeds are allocated to counties on a point-of-sale basis (according to sourcing principles). § 105-469 requires that one-half (1/2) of net proceeds generated from the 2% local food tax be included in the distribution under Article 39. Refer to *Table 57* for distribution details of Article 39 proceeds.

Article 40 proceeds are allocated to counties based on a county's share of state population. The gross and net collections amounts in the above table report Article 40 collections according to the county to which the taxes were sourced. Column § 105-486(a) per capita adjustment provides each county's overage or underage adjustment as result of converting Article 40 net proceeds from point-of-sale to per capita basis for statutory distribution purposes. County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in § 105-486(b). § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 40. Refer to *Table 58A* for distribution details of Article 40 proceeds.

SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after January 1, 2014; as a result, local governments no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, § 105-164.44G required twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486: the distributable portion of these proceeds was included in the distribution under Article 40.)

Effective for transactions on or after January 1, 2016, SL 2015-259, s. 4.1(b) subjects the gross receipts derived from the retail sale of aviation gasoline and jet fuel to the 7% combined general rate of sales and use tax (previously 4.75% general State and local and transit rates applied); as local and transit rates no longer apply, tax proceeds generated by such transactions are no longer includable within the local sales and use tax distribution process.

Article 42 proceeds are allocated to counties on a point-of-sale basis (according to sourcing principles). County allocated amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. pursuant to § 105-501 as well as for administrative cost expenses retained by the State. § 105-469 requires one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 42. Refer to *Table 58B* for distribution details of Article 42 proceeds.

Article 43 proceeds are levied by and allocated to Durham, Orange, Mecklenburg, and Wake Counties. Refer to *Table 60A* for distribution details of Article 43 proceeds.

Article 44 proceeds are allocated to counties on a point-of-sale basis (according to sourcing principles). Refer to *Table 59* for distribution details of Article 44 proceeds.

With the repeal of the taxes levied pursuant to Article 44, SL 2007-323, s. 31.16.4(f) (effective October 1, 2009) rewrote the Article 44 heading to read "Local Government Hold Harmless Provisions."

†††SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."

§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2018-19, a sum of \$95,572,964.23 of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)].

Article 45 proceeds are allocated to Dare County. Refer to *Table 60B* for distribution details of Article 45 proceeds.

††††Article 46 proceeds are allocated to the forty-two (42) levying counties on a point-of-sale basis (according to sourcing principles). Refer to *Table 60C* for distribution details of Article 46 proceeds.

TABLE 57. ARTICLE 39. FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX  
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY  
FOR FISCAL YEAR 2018-2019

County	Net Collections†			Total tax allocation [S]	§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	Distributable proceeds [S]
	Point-of-sale [Non-food] [S]	Food allocation					
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]					
		[S]	% share				
Alamance.....	28,120,103.64	3,124,309.89	1.75722%	31,244,413.53	(926,473.41)	(105,017.26)	30,212,922.86
Alexander.....	2,152,528.55	551,883.98	0.31040%	2,704,412.53	(70,985.42)	(9,123.04)	2,624,304.07
Alleghany.....	872,113.60	226,617.43	0.12746%	1,098,731.03	(29,044.44)	(3,704.36)	1,065,982.23
Anson.....	1,591,786.47	363,669.11	0.20454%	1,955,455.58	(52,570.79)	(6,592.44)	1,896,292.35
Ashe.....	2,910,097.21	496,390.45	0.27919%	3,406,487.66	(95,647.52)	(11,466.30)	3,299,373.84
Avery.....	3,207,851.47	514,597.97	0.28943%	3,722,449.44	(106,406.12)	(12,514.87)	3,603,528.45
Beaufort.....	5,568,090.05	1,130,215.20	0.63567%	6,698,305.25	(183,743.28)	(22,562.42)	6,491,999.55
Bertie.....	906,750.33	153,444.56	0.08630%	1,060,194.89	(29,862.75)	(3,568.73)	1,026,763.41
Bladen.....	2,152,398.16	560,636.20	0.31532%	2,713,034.36	(71,455.74)	(9,146.19)	2,632,432.43
Brunswick.....	20,548,048.76	1,764,990.29	0.99269%	22,313,039.05	(678,387.71)	(74,902.61)	21,559,748.73
Buncombe.....	54,690,361.95	5,951,168.84	3.34715%	60,641,530.79	(1,787,010.88)	(203,804.21)	58,650,715.70
Burke.....	8,093,237.15	2,000,012.20	1.12488%	10,093,249.35	(266,090.83)	(34,038.58)	9,793,119.94
Cabarrus.....	35,571,718.77	2,711,736.02	1.52518%	38,283,454.79	(1,172,919.65)	(128,541.55)	36,981,993.59
Caldwell.....	6,969,053.85	1,645,739.74	0.92562%	8,614,793.59	(230,092.45)	(29,042.46)	8,355,658.68
Camden.....	589,626.16	54,287.44	0.03053%	643,913.60	(19,422.62)	(2,163.43)	622,327.55
Carteret.....	13,748,828.97	1,907,557.67	1.07288%	15,656,386.64	(450,953.34)	(52,655.63)	15,152,777.67
Caswell.....	780,341.08	196,181.55	0.11034%	976,522.63	(25,805.40)	(3,293.35)	947,423.88
Catawba.....	24,297,823.91	3,345,651.25	1.88171%	27,643,475.16	(799,700.83)	(92,987.69)	26,750,786.64
Chatham.....	7,370,587.07	675,807.59	0.38010%	8,046,394.66	(242,743.36)	(27,026.65)	7,776,624.65
Cherokee.....	3,479,700.33	617,299.42	0.34719%	4,096,999.75	(114,700.32)	(13,790.86)	3,968,508.57
Chowan.....	1,415,328.44	304,207.11	0.17110%	1,719,535.55	(46,581.87)	(5,794.59)	1,667,159.09
Clay.....	893,777.13	147,961.22	0.08322%	1,041,738.35	(29,541.93)	(3,505.06)	1,008,691.36
Cleveland.....	10,966,545.83	2,013,541.12	1.13249%	12,980,086.95	(361,009.09)	(43,708.78)	12,575,369.08
Columbus.....	4,560,766.84	947,252.67	0.53277%	5,508,019.51	(150,022.28)	(18,565.10)	5,339,432.13
Craven.....	13,006,268.83	1,676,706.90	0.94304%	14,682,975.73	(425,531.71)	(49,395.27)	14,208,048.75
Cumberland.....	43,404,809.53	5,703,621.37	3.20792%	49,108,430.90	(1,432,399.97)	(165,155.95)	47,510,874.98
Currituck.....	5,704,368.78	391,962.29	0.22045%	6,096,331.07	(189,613.78)	(20,405.56)	5,886,311.73
Dare.....	16,968,124.08	1,583,179.21	0.89044%	18,551,303.29	(561,390.40)	(62,187.48)	17,927,725.41
Davidson.....	14,183,455.08	2,810,645.92	1.58081%	16,994,101.00	(467,570.56)	(57,250.66)	16,469,279.78
Davie.....	4,054,102.04	530,318.08	0.29827%	4,584,420.12	(133,633.34)	(15,417.02)	4,435,369.76
Duplin.....	4,471,814.41	875,319.71	0.49231%	5,347,134.12	(147,764.30)	(18,013.24)	5,181,356.58
Durham.....	59,496,284.54	5,290,413.60	2.97552%	64,786,698.14	(1,934,820.42)	(217,768.51)	62,634,109.21
Edgecombe.....	4,160,331.36	1,130,759.09	0.63598%	5,291,090.45	(136,301.90)	(17,859.39)	5,136,929.16
Forsyth.....	58,069,151.20	7,843,492.64	4.41146%	65,912,643.84	(1,916,202.98)	(221,676.17)	63,774,764.69
Franklin.....	4,869,605.88	575,031.49	0.32342%	5,444,637.37	(160,645.22)	(18,302.85)	5,265,689.30
Gaston.....	25,089,507.83	4,461,112.34	2.50909%	29,550,620.17	(827,377.26)	(99,488.31)	28,623,754.60
Gates.....	414,850.20	188,373.06	0.10595%	603,223.26	(13,655.37)	(2,042.27)	587,525.62
Graham.....	770,091.25	166,806.67	0.09382%	936,897.92	(25,359.50)	(3,156.35)	908,382.07
Granville.....	4,123,911.87	812,536.80	0.45700%	4,936,448.67	(135,403.05)	(16,629.40)	4,784,416.22
Greene.....	718,417.71	182,034.94	0.10238%	900,452.65	(23,530.53)	(3,037.85)	873,884.27
Guilford.....	81,356,696.75	10,298,669.19	5.79234%	91,655,365.94	(2,671,239.36)	(308,259.31)	88,675,867.27
Halifax.....	5,584,459.43	1,050,517.73	0.59085%	6,634,977.16	(184,142.24)	(22,350.06)	6,428,484.86
Harnett.....	9,128,204.10	1,311,967.16	0.73790%	10,440,171.26	(299,956.79)	(35,139.72)	10,105,074.75
Haywood.....	8,081,475.05	1,383,165.65	0.77794%	9,464,640.70	(266,364.06)	(31,851.10)	9,166,425.54
Henderson.....	14,370,900.18	1,918,317.60	1.07893%	16,289,217.78	(473,261.02)	(54,772.50)	15,761,184.26

TABLE 57. - Continued

County	Net Collections†			Total tax allocation [S]	§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	Distributable proceeds [S]
	Point-of-sale [Non-food] [S]	Food allocation					
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]					
		[S]	% share				
Hertford.....	2,260,776.21	602,769.68	0.33902%	2,863,545.89	(74,680.60)	(9,659.46)	2,779,205.83
Hoke.....	2,382,370.03	265,085.22	0.14909%	2,647,455.25	(78,732.67)	(8,899.05)	2,559,823.53
Hyde.....	683,034.33	86,447.00	0.04862%	769,481.33	(22,513.16)	(2,582.03)	744,386.14
Iredell.....	27,688,676.44	2,773,810.79	1.56009%	30,462,487.23	(912,835.52)	(102,365.84)	29,447,285.87
Jackson.....	5,852,715.72	751,941.53	0.42292%	6,604,657.25	(193,099.91)	(22,199.45)	6,389,357.89
Johnston.....	22,779,126.50	2,226,026.14	1.25200%	25,005,152.64	(750,070.13)	(84,022.07)	24,171,060.44
Jones.....	549,638.37	48,063.61	0.02703%	597,701.98	(18,091.34)	(2,009.06)	577,601.58
Lee.....	8,219,538.89	1,341,947.60	0.75476%	9,561,486.49	(270,765.25)	(32,180.78)	9,258,540.46
Lenoir.....	6,266,889.94	1,308,021.97	0.73568%	7,574,911.91	(206,328.17)	(25,524.83)	7,343,058.91
Lincoln.....	9,485,647.44	1,294,298.43	0.72796%	10,779,945.87	(312,315.64)	(36,259.83)	10,431,370.40
Macon.....	5,982,208.49	786,172.97	0.44217%	6,768,381.46	(196,686.21)	(22,749.84)	6,548,945.41
Madison.....	1,327,870.93	260,829.69	0.14670%	1,588,700.62	(43,745.67)	(5,348.93)	1,539,606.02
Martin.....	2,196,968.57	426,783.63	0.24004%	2,623,752.20	(72,382.25)	(8,836.65)	2,542,533.30
McDowell.....	4,295,087.34	837,497.41	0.47104%	5,132,584.75	(141,248.04)	(17,287.39)	4,974,049.32
Mecklenburg.....	218,185,509.75	17,850,222.02	10.03961%	236,035,731.77	(7,191,554.39)	(792,631.86)	228,051,545.52
Mitchell.....	1,600,217.92	354,991.71	0.19966%	1,955,209.63	(52,647.16)	(6,588.98)	1,895,973.49
Montgomery.....	2,201,464.85	535,771.09	0.30134%	2,737,235.94	(72,566.51)	(9,229.50)	2,655,439.93
Moore.....	14,251,554.25	1,931,683.74	1.08645%	16,183,237.99	(469,285.51)	(54,434.02)	15,659,518.46
Nash.....	12,116,170.34	2,341,452.29	1.31691%	14,457,622.63	(398,299.39)	(48,699.42)	14,010,623.82
New Hanover....	49,537,212.94	4,666,237.75	2.62446%	54,203,450.69	(1,628,288.67)	(182,142.08)	52,393,019.94
Northampton.....	1,273,457.78	76,899.17	0.04325%	1,350,356.95	(41,811.48)	(4,533.52)	1,304,011.95
Onslow.....	23,820,438.26	2,245,697.01	1.26306%	26,066,135.27	(783,615.17)	(87,585.32)	25,194,934.78
Orange.....	16,008,464.22	2,652,821.44	1.49204%	18,661,285.66	(526,422.95)	(62,834.05)	18,072,028.66
Pamlico.....	1,089,308.14	232,171.53	0.13058%	1,321,479.67	(35,861.94)	(4,454.20)	1,281,163.53
Pasquotank.....	5,332,677.22	900,745.38	0.50661%	6,233,422.60	(175,568.34)	(20,982.89)	6,036,871.37
Pender.....	6,158,311.22	656,513.80	0.36925%	6,814,825.02	(202,431.43)	(22,899.08)	6,589,494.51
Perquimans.....	676,427.81	161,552.80	0.09086%	837,980.61	(22,246.79)	(2,826.23)	812,907.59
Person.....	3,950,017.38	718,611.31	0.40417%	4,668,628.69	(130,538.55)	(15,717.22)	4,522,372.92
Pitt.....	23,768,254.59	2,909,499.74	1.63641%	26,677,754.33	(783,721.16)	(89,718.43)	25,804,314.74
Polk.....	1,877,541.54	304,495.24	0.17126%	2,182,036.78	(62,472.22)	(7,334.34)	2,112,230.22
Randolph.....	12,333,682.28	2,377,019.19	1.33692%	14,710,701.47	(406,207.66)	(49,553.53)	14,254,940.28
Richmond.....	4,337,780.69	884,744.22	0.49761%	5,222,524.91	(142,168.96)	(17,601.55)	5,062,754.40
Robeson.....	11,419,616.60	2,095,900.40	1.17881%	13,515,517.00	(374,893.78)	(45,527.65)	13,095,095.57
Rockingham.....	7,868,245.14	1,989,173.39	1.11878%	9,857,418.53	(259,796.85)	(33,244.40)	9,564,377.28
Rowan.....	14,349,548.71	2,400,627.68	1.35020%	16,750,176.39	(471,345.92)	(56,377.34)	16,222,453.13
Rutherford.....	6,751,944.62	1,269,074.95	0.71377%	8,021,019.57	(222,800.58)	(27,006.18)	7,771,212.81
Sampson.....	4,982,854.36	1,005,943.83	0.56578%	5,988,798.19	(164,281.71)	(20,173.79)	5,804,342.69
Scotland.....	3,222,782.44	796,731.25	0.44811%	4,019,513.69	(106,003.68)	(13,559.05)	3,899,950.96
Stanly.....	6,989,873.40	1,337,982.17	0.75253%	8,327,855.57	(230,064.49)	(28,051.74)	8,069,739.34
Stokes.....	2,935,543.84	541,095.22	0.30433%	3,476,639.06	(96,754.09)	(11,708.84)	3,368,176.13
Surry.....	9,451,886.85	1,965,463.83	1.10545%	11,417,350.68	(310,224.42)	(38,472.92)	11,068,653.34
Swain.....	1,516,660.80	261,057.66	0.14683%	1,777,718.46	(49,791.23)	(5,981.76)	1,721,945.47
Transylvania.....	4,102,725.23	690,243.85	0.38822%	4,792,969.08	(135,063.80)	(16,126.54)	4,641,778.74
Tyrrell.....	259,524.65	49,319.19	0.02774%	308,843.84	(8,634.54)	(1,039.33)	299,169.97
Union.....	24,409,448.08	2,143,130.54	1.20537%	26,552,578.62	(806,204.94)	(89,170.70)	25,657,202.98

TABLE 57. - Continued

County	Net Collections†			Total tax allocation [S]	§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	Distributable proceeds [S]
	Point-of-sale [Non-food] [S]	Food allocation					
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]					
		[S]	% share				
Vance.....	4,881,599.20	1,047,122.47	0.58894%	5,928,721.67	(160,680.79)	(19,979.23)	5,748,061.65
Wake.....	184,775,246.47	16,013,285.54	9.00644%	200,788,532.01	(6,063,637.62)	(674,497.41)	194,050,396.98
Warren.....	924,487.38	238,872.55	0.13435%	1,163,359.93	(30,354.74)	(3,924.46)	1,129,080.73
Washington.....	920,509.09	279,030.15	0.15694%	1,199,539.24	(30,393.11)	(4,049.35)	1,165,096.78
Watauga.....	9,329,185.70	1,047,641.59	0.58923%	10,376,827.29	(306,700.46)	(34,866.34)	10,035,260.49
Wayne.....	13,533,366.62	2,255,850.40	1.26877%	15,789,217.02	(444,579.77)	(53,162.01)	15,291,475.24
Wilkes.....	6,962,567.32	1,296,480.56	0.72919%	8,259,047.88	(229,099.01)	(27,812.25)	8,002,136.62
Wilson.....	11,206,063.61	1,757,456.77	0.98846%	12,963,520.38	(367,646.92)	(43,627.84)	12,552,245.62
Yadkin.....	2,423,704.90	579,739.95	0.32607%	3,003,444.85	(79,660.65)	(10,127.59)	2,913,656.61
Yancey.....	1,552,802.54	335,951.66	0.18895%	1,888,754.20	(51,246.92)	(6,364.60)	1,831,142.68
Totals.....	1,452,743,523.75	177,798,111.06	100.00000%	1,630,541,634.81	(47,786,398.65)	(5,482,217.88)	1,577,273,018.28

†County net collection amounts (non-food) are determined by the point-of-sale basis (according to sourcing principles). Tax allocation also includes local sales or use taxes that cannot be identified as being attributable to a particular taxing county. County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

‡Article 39 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-half (1/2) of net tax proceeds generated from the 2% local food tax rate be allocated proportionately to each taxing county based upon the county's proportionate share of total sales tax food collected in all taxing counties in the 1997-98 fiscal year and that the allocated amounts be included in the distribution under Article 39.

††§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2018-19, a sum of \$95.6 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)]. The portion of the \$95,572,964.23 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 39 amounted to \$47,786,398.65.

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.

TABLE 58A. ARTICLE 40. FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2018-2019

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	§ 105-486(a) per capita adjustment [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Alamance.....	1.02	14,060,126.40	1,408,682.29	15,468,808.69	(463,238.95)	(51,977.49)	(2,456,113.82)	291,715.72	12,789,194.15
Alexander.....	1.00	1,076,264.94	331,118.56	1,407,383.50	(35,492.73)	(4,752.60)	1,570,073.33	9,623.43	2,946,834.93
Alleghany.....	1.04	436,075.84	98,374.29	534,450.13	(14,522.80)	(1,800.54)	354,583.94	37,882.18	910,592.91
Anson.....	1.00	795,893.03	220,827.15	1,016,720.18	(26,285.39)	(3,431.27)	971,818.31	6,417.81	1,965,239.64
Ashe.....	0.97	1,455,049.19	237,427.77	1,692,476.96	(47,823.77)	(5,695.86)	467,209.88	(56,491.43)	2,049,675.78
Avery.....	1.12	1,603,953.75	155,753.40	1,759,707.15	(53,203.89)	(5,905.85)	(319,015.10)	170,859.63	1,552,441.94
Beaufort.....	1.06	2,784,085.04	411,712.49	3,195,797.53	(91,872.83)	(10,750.09)	558,946.77	231,810.93	3,883,932.31
Bertie.....	0.97	453,393.26	171,624.69	625,017.95	(14,931.90)	(2,113.07)	914,435.11	(40,833.86)	1,481,574.23
Bladen.....	1.04	1,076,226.15	299,192.79	1,375,418.94	(35,728.68)	(4,638.54)	1,318,926.64	115,202.41	2,769,180.77
Brunswick.....	1.17	10,274,094.96	1,136,416.22	11,410,511.18	(339,195.95)	(38,330.96)	(950,738.45)	1,752,631.52	11,834,877.34
Buncombe.....	1.06	27,345,178.65	2,245,249.36	29,590,428.01	(893,505.34)	(99,372.81)	(8,680,386.18)	1,264,201.70	21,181,365.38
Burke.....	1.02	4,046,670.17	785,005.27	4,831,675.44	(133,046.96)	(16,274.89)	2,281,505.10	162,549.93	7,126,408.62
Cabarrus.....	1.05	17,785,859.65	1,771,000.09	19,556,859.74	(586,459.81)	(65,708.50)	(3,193,123.97)	839,630.17	16,551,197.63
Caldwell.....	1.02	3,484,573.78	720,414.39	4,204,988.17	(115,047.65)	(14,166.54)	2,314,931.34	149,171.32	6,539,876.64
Camden.....	0.92	294,831.14	89,631.74	384,462.88	(9,711.85)	(1,298.20)	421,665.46	(61,212.74)	733,905.55
Carteret.....	1.14	6,874,470.51	607,820.53	7,482,291.04	(225,478.34)	(25,129.89)	(1,839,795.01)	775,003.50	6,166,891.30
Caswell.....	0.95	390,191.27	202,120.75	592,312.02	(12,903.31)	(2,006.98)	1,215,385.48	(84,059.25)	1,708,727.96
Catawba.....	0.99	12,148,909.80	1,362,087.10	13,510,996.90	(399,850.34)	(45,417.68)	(982,797.01)	(81,636.75)	12,001,295.12
Chatham.....	1.02	3,685,346.40	630,977.16	4,316,323.56	(121,373.26)	(14,528.38)	1,416,561.51	130,644.21	5,727,627.64
Cherokee.....	0.98	1,739,850.51	250,208.86	1,990,059.37	(57,350.16)	(6,693.02)	293,626.77	(37,265.82)	2,182,377.14
Chowan.....	1.09	707,686.17	123,646.32	831,332.49	(23,291.58)	(2,798.80)	291,522.23	102,625.58	1,199,389.92
Clay.....	0.96	446,889.49	99,269.36	546,158.85	(14,770.98)	(1,840.13)	351,097.04	(32,455.90)	848,188.88
Cleveland.....	1.01	5,483,326.53	852,456.72	6,335,783.25	(180,506.17)	(21,320.11)	1,427,959.95	100,642.72	7,662,559.64
Columbus.....	0.81	2,280,418.01	491,582.66	2,772,000.67	(75,012.19)	(9,344.81)	1,672,826.11	(816,917.23)	3,543,552.55
Craven.....	1.04	6,503,192.32	897,443.11	7,400,635.43	(212,767.59)	(24,902.44)	797,878.89	345,559.87	8,306,404.16
Cumberland..	0.98	21,702,401.96	2,851,674.43	24,554,076.39	(716,199.86)	(82,577.33)	1,540,635.10	(424,697.16)	24,871,237.14
Currituck.....	0.94	2,852,216.56	230,175.62	3,082,392.18	(94,807.86)	(10,321.32)	(935,251.57)	(116,231.64)	1,925,779.79
Dare.....	1.49	8,484,112.95	317,641.13	8,801,754.08	(280,696.74)	(29,452.53)	(5,673,799.52)	1,394,480.64	4,212,285.93
Davidson.....	0.98	7,091,727.71	1,443,490.95	8,535,218.66	(233,785.26)	(28,757.45)	4,532,245.25	(214,983.59)	12,589,937.61
Davie.....	0.93	2,027,090.74	369,101.65	2,396,192.39	(66,817.87)	(8,068.62)	953,038.67	(219,227.02)	3,055,117.55
Duplin.....	1.02	2,235,907.17	517,397.77	2,753,304.94	(73,882.13)	(9,282.75)	1,919,571.51	107,132.65	4,696,844.22
Durham.....	1.14	29,748,138.72	2,651,559.77	32,399,698.49	(967,410.09)	(108,906.30)	(7,800,332.73)	3,381,088.40	26,904,137.77
Edgecombe.....	1.02	2,080,164.94	461,040.13	2,541,205.07	(68,150.92)	(8,568.35)	1,625,118.77	95,459.15	4,185,063.72
Forsyth.....	0.96	29,034,688.22	3,230,217.33	32,264,905.55	(958,104.85)	(108,443.59)	(2,542,597.01)	(1,056,097.91)	27,599,662.19
Franklin.....	0.97	2,434,846.76	575,571.80	3,010,418.56	(80,323.94)	(10,149.17)	2,186,184.79	(136,955.96)	4,969,174.28
Gaston.....	1.03	12,544,755.85	1,890,301.39	14,435,057.24	(413,688.68)	(48,565.86)	2,796,585.68	559,673.45	17,329,061.83
Gates.....	0.95	207,439.44	104,107.22	311,546.66	(6,828.10)	(1,055.54)	619,890.56	(43,303.05)	880,250.53
Graham.....	0.98	385,051.46	76,027.69	461,079.15	(12,679.90)	(1,552.65)	227,543.51	(11,322.48)	663,067.63
Granville.....	1.03	2,061,996.37	520,490.87	2,582,487.24	(67,702.76)	(8,710.39)	2,111,301.72	154,103.51	4,771,479.32
Greene.....	0.95	359,209.13	185,117.43	544,326.56	(11,765.24)	(1,844.77)	1,111,373.45	(76,993.42)	1,565,096.58
Guilford.....	0.94	40,678,484.88	4,562,172.27	45,240,657.15	(1,335,623.78)	(152,096.76)	(3,280,706.61)	(2,303,686.11)	38,168,543.89
Halifax.....	1.01	2,792,230.71	451,040.87	3,243,271.58	(92,071.15)	(10,918.01)	860,703.87	53,249.69	4,054,235.98
Harnett.....	0.99	4,564,102.93	1,136,230.36	5,700,333.29	(149,978.40)	(19,233.06)	4,549,017.31	(68,104.79)	10,012,034.35
Haywood.....	1.02	4,040,739.33	540,122.92	4,580,862.25	(133,182.06)	(15,401.06)	359,214.65	111,842.76	4,903,336.54
Henderson.....	1.04	7,185,516.15	1,000,112.45	8,185,628.60	(236,632.50)	(27,528.32)	950,644.39	385,115.86	9,257,228.03

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)†† allocation adjustment	Cost of collection	§ 105-486(a) per capita adjustment	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]					
Hertford.....	1.01	1,130,387.38	208,190.44	1,338,577.82	(37,340.28)	(4,506.97)	550,051.97	24,579.10	1,871,361.64
Hoke.....	0.97	1,191,218.31	461,109.15	1,652,327.46	(39,367.33)	(5,587.52)	2,483,407.39	(109,722.36)	3,981,057.64
Hyde.....	0.98	341,529.06	47,586.34	389,115.40	(11,256.91)	(1,306.15)	45,513.44	(7,086.15)	414,979.63
Iredell.....	0.99	13,844,425.38	1,522,523.65	15,366,949.03	(456,420.40)	(51,652.89)	(1,352,070.07)	(91,256.60)	13,415,549.07
Jackson.....	1.05	2,926,357.64	376,474.77	3,302,832.41	(96,549.93)	(11,101.53)	144,780.58	178,488.38	3,518,449.91
Johnston.....	1.00	11,389,636.43	1,675,876.34	13,065,512.77	(375,037.26)	(43,960.63)	2,221,339.34	48,713.55	14,916,567.77
Jones.....	0.90	274,818.58	87,883.16	362,701.74	(9,045.64)	(1,225.64)	427,059.70	(75,650.52)	703,839.64
Lee.....	0.96	4,109,769.43	516,741.12	4,626,510.55	(135,382.62)	(15,556.27)	108,436.22	(168,942.08)	4,415,065.80
Lenoir.....	0.88	3,133,485.85	497,181.92	3,630,667.77	(103,165.31)	(12,219.41)	894,959.92	(516,513.49)	3,893,729.48
Lincoln.....	0.97	4,742,823.96	719,907.42	5,462,731.38	(156,157.79)	(18,381.88)	1,098,322.02	(171,298.25)	6,215,215.48
Macon.....	0.98	2,991,143.22	307,565.32	3,298,708.54	(98,344.24)	(11,078.88)	(460,782.22)	(45,809.12)	2,682,694.08
Madison.....	0.96	663,960.95	192,336.79	856,297.74	(21,873.59)	(2,888.97)	874,714.58	(62,883.21)	1,643,366.55
Martin.....	1.03	1,098,484.31	202,994.33	1,301,478.64	(36,191.11)	(4,382.29)	539,711.93	60,094.95	1,860,712.12
McDowell.....	1.09	2,147,578.84	399,015.60	2,546,594.44	(70,625.07)	(8,575.47)	1,072,373.88	331,220.62	3,870,988.40
Mecklenburg.....	0.89	109,092,961.50	9,278,325.04	118,371,286.54	(3,595,784.40)	(397,540.09)	(32,065,550.16)	(8,814,340.65)	73,498,071.24
Mitchell.....	0.95	800,131.53	132,100.38	932,231.91	(26,324.25)	(3,137.35)	269,038.75	(54,943.09)	1,116,865.97
Montgomery.....	0.97	1,100,732.01	241,122.10	1,341,854.11	(36,283.24)	(4,522.06)	837,890.21	(57,370.39)	2,081,568.63
Moore.....	1.11	7,125,804.38	842,992.31	7,968,796.69	(234,643.53)	(26,791.65)	(228,943.76)	849,823.65	8,328,241.40
Nash.....	0.93	6,058,138.85	822,623.31	6,880,762.16	(199,151.31)	(23,144.33)	638,972.89	(488,585.06)	6,808,854.35
New Hanover.....	1.07	24,768,604.67	1,979,472.15	26,748,076.82	(814,144.24)	(89,846.42)	(8,282,749.28)	1,290,859.97	18,852,196.85
Northampton.....	1.00	636,747.12	180,958.21	817,705.33	(20,906.28)	(2,760.35)	811,222.62	5,259.52	1,610,520.84
Onslow.....	1.04	11,910,219.36	1,700,618.86	13,610,838.22	(391,807.60)	(45,793.57)	1,913,404.16	654,872.92	15,741,514.13
Orange.....	1.15	8,004,232.18	1,234,458.53	9,238,690.71	(263,211.45)	(31,098.57)	2,006,788.34	1,683,938.02	12,635,107.05
Pamlico.....	0.99	544,672.98	115,193.63	659,866.61	(17,931.53)	(2,224.07)	382,114.93	(6,903.82)	1,014,922.12
Pasquotank.....	1.00	2,666,340.17	345,837.62	3,012,177.79	(87,784.21)	(10,129.40)	153,384.16	10,050.74	3,077,699.08
Pender.....	0.99	3,079,199.93	525,488.51	3,604,688.44	(101,217.05)	(12,132.76)	1,170,609.21	(31,497.65)	4,630,450.19
Perquimans.....	1.06	338,232.12	118,411.43	456,643.55	(11,123.92)	(1,543.50)	606,457.37	66,674.09	1,117,107.59
Person.....	1.00	1,975,041.75	345,274.84	2,320,316.59	(65,270.27)	(7,810.14)	815,632.38	10,035.14	3,072,903.70
Pitt.....	1.07	11,884,126.77	1,539,070.05	13,423,196.82	(391,860.55)	(45,151.24)	667,143.13	1,003,598.26	14,656,926.42
Polk.....	1.00	938,799.83	184,266.52	1,123,066.35	(31,236.97)	(3,778.18)	546,618.05	5,355.85	1,640,025.10
Randolph.....	0.99	6,166,842.53	1,244,901.53	7,411,744.06	(203,103.85)	(24,972.02)	3,859,418.35	(74,611.29)	10,968,475.25
Richmond.....	1.09	2,168,923.32	390,781.76	2,559,705.08	(71,085.47)	(8,622.20)	986,577.49	324,371.82	3,790,946.72
Robeson.....	1.04	5,709,807.48	1,146,233.08	6,856,040.56	(187,446.84)	(23,104.12)	3,522,197.62	441,353.21	10,609,040.43
Rockingham.....	1.01	3,934,122.43	793,318.85	4,727,441.28	(129,898.41)	(15,925.12)	2,455,502.01	93,658.02	7,130,777.78
Rowan.....	0.92	7,174,774.58	1,224,178.81	8,398,953.39	(235,672.96)	(28,271.28)	2,724,405.07	(836,019.79)	10,023,394.43
Rutherford.....	0.98	3,375,972.65	590,535.04	3,966,507.69	(111,400.29)	(13,350.69)	1,396,877.09	(87,952.08)	5,150,681.72
Sampson.....	0.96	2,491,426.52	552,607.23	3,044,033.75	(82,140.81)	(10,258.79)	1,950,478.93	(180,665.70)	4,721,447.38
Scotland.....	0.98	1,611,419.24	310,096.67	1,921,515.91	(53,002.68)	(6,473.92)	888,723.53	(46,182.92)	2,704,579.92
Stanly.....	0.99	3,494,953.42	541,978.07	4,036,931.49	(115,032.72)	(13,586.08)	899,739.48	(32,484.85)	4,775,567.32
Stokes.....	1.01	1,467,804.22	403,984.38	1,871,788.60	(48,378.03)	(6,316.59)	1,766,459.96	47,693.97	3,631,247.91
Surry.....	1.05	4,725,945.19	633,037.51	5,358,982.70	(155,112.23)	(18,025.41)	429,711.57	300,096.57	5,915,653.20
Swain.....	1.02	758,338.36	127,796.73	886,135.09	(24,895.84)	(2,981.43)	275,338.97	26,460.26	1,160,057.05
Transylvania.....	1.10	2,051,400.63	298,891.07	2,350,291.70	(67,533.04)	(7,903.31)	376,662.05	274,707.95	2,926,225.35
Tyrrell.....	0.99	129,770.38	37,078.75	166,849.13	(4,317.50)	(562.70)	167,006.13	(2,222.66)	326,752.40
Union.....	1.01	12,204,808.53	1,972,702.48	14,177,511.01	(403,105.02)	(47,706.45)	3,774,112.79	232,921.67	17,733,734.00

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)†† allocation adjustment [\$]	Cost of collection [\$]	§ 105-486(a) per capita adjustment [\$]	§ 105-486(b) adjustment factor [\$]	Distributable proceeds [\$]
		Point-of-sale [Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]					
Vance.....	1.04	2,440,832.79	390,703.39	2,831,536.18	(80,341.38)	(9,529.63)	724,196.59	150,444.18	3,616,305.94
Wake.....	0.96	92,387,821.00	9,077,120.06	101,464,941.06	(3,031,824.73)	(340,956.99)	(17,563,018.93)	(2,967,871.05)	77,561,269.36
Warren.....	0.97	462,261.90	175,130.44	637,392.34	(15,177.91)	(2,155.17)	933,503.83	(41,669.54)	1,511,893.55
Washington...	1.04	460,270.52	106,922.35	567,192.87	(15,197.02)	(1,911.83)	398,351.69	41,169.11	989,604.82
Watauga.....	1.06	4,664,643.00	486,645.93	5,151,288.93	(153,351.72)	(17,304.64)	(663,250.87)	274,037.26	4,591,418.96
Wayne.....	0.96	6,766,741.07	1,077,120.87	7,843,861.94	(222,291.63)	(26,405.21)	1,959,395.26	(352,130.27)	9,202,430.09
Wilkes.....	1.02	3,481,283.17	605,558.72	4,086,841.89	(114,549.47)	(13,758.31)	1,413,112.58	125,384.46	5,497,031.15
Wilson.....	0.98	5,603,083.08	707,714.63	6,310,797.71	(183,824.99)	(21,221.78)	172,112.10	(105,399.95)	6,172,463.09
Yadkin.....	1.00	1,211,884.34	330,423.46	1,542,307.80	(39,831.29)	(5,204.34)	1,433,981.01	9,604.01	2,940,857.19
Yancey .....	1.01	776,424.80	158,408.24	934,833.04	(25,624.17)	(3,149.23)	499,187.91	18,702.66	1,423,950.21
Totals.....	-	726,374,538.58	88,899,107.01	815,273,645.59	(23,893,282.79)	(2,741,118.70)	-	-	788,639,244.10

†Article 40 proceeds are allocated to counties based on a county's share of state population. The *Net collections [point-of-sale]* column amounts consist of Article 40 net collections according to the county in which the taxes were sourced. Column *§ 105-486(a) per capita adjustment* provides each county's overage or underage adjustment as result of converting Article 40 net proceeds from point-of-sale to per capita basis for statutory distribution purposes. County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in § 105-486(b). [The per capita adjustment factors are provided for reference.] County allocated amounts are also reduced by administrative costs retained by the State.

Article 40 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 40. Food tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). [The adjustment factors are provided for reference.]

††§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2018-19, a sum of \$95.6 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory factors pursuant to [§ 105-524(c)]. The portion of the \$95,572,964.23 of local sales and use taxes proportionately extracted from collections to be adjustment allocated for distribution under Article 40 amounted to \$23,893,282.79.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.

SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after **January 1, 2014**; as a result, local governments no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, § 105-164.44G required twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486: the distributable portion of these proceeds was included in the distribution under Article 40.)

**TABLE 58B. ARTICLE 42. SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX  
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY  
FOR FISCAL YEAR 2018-2019**

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)††	§ 105-501 cost allocation†††	Cost of collection	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Alamance.....	1.02	14,060,126.40	1,408,682.29	15,468,808.69	(463,238.95)	(164,051.32)	(51,409.16)	32,767.44	14,822,876.70
Alexander.....	1.00	1,076,264.94	331,118.56	1,407,383.50	(35,492.73)	(12,583.51)	(4,709.00)	1,081.09	1,355,679.35
Alleghany.....	1.04	436,075.84	98,374.29	534,450.13	(14,522.80)	(5,134.66)	(1,782.75)	4,255.37	517,265.29
Anson.....	1.00	795,893.03	220,827.15	1,016,720.18	(26,285.39)	(9,312.08)	(3,398.99)	720.99	978,444.71
Ashe.....	0.97	1,455,049.19	237,427.77	1,692,476.96	(47,823.77)	(16,924.63)	(5,637.24)	(6,346.25)	1,615,745.07
Avery.....	1.12	1,603,953.75	155,753.40	1,759,707.15	(53,203.89)	(18,706.11)	(5,841.10)	19,195.21	1,701,151.26
Beaufort.....	1.06	2,784,085.04	411,712.49	3,195,797.53	(91,872.83)	(32,512.91)	(10,637.48)	26,042.06	3,086,816.37
Bertie.....	0.97	453,393.26	171,624.69	625,017.95	(14,931.90)	(5,291.72)	(2,094.75)	(4,587.37)	598,112.21
Bladen.....	1.04	1,076,226.15	299,192.79	1,375,418.94	(35,728.68)	(12,615.68)	(4,594.85)	12,942.19	1,335,421.92
Brunswick....	1.17	10,274,094.96	1,136,416.22	11,410,511.18	(339,195.95)	(119,717.00)	(37,916.45)	196,862.91	11,110,544.69
Buncombe....	1.06	27,345,178.65	2,245,249.36	29,590,428.01	(893,505.34)	(316,395.10)	(98,277.14)	142,019.00	28,424,269.43
Burke.....	1.02	4,046,670.17	785,005.27	4,831,675.44	(133,046.96)	(47,214.09)	(16,111.32)	18,260.03	4,653,563.10
Cabarrus.....	1.05	17,785,859.65	1,771,000.09	19,556,859.74	(586,459.81)	(207,188.00)	(64,990.77)	94,314.82	18,792,535.98
Caldwell.....	1.02	3,484,573.78	720,414.39	4,204,988.17	(115,047.65)	(40,749.47)	(14,025.38)	16,757.56	4,051,923.23
Camden.....	0.92	294,831.14	89,631.74	384,462.88	(9,711.85)	(3,442.33)	(1,286.25)	(6,876.49)	363,145.96
Carteret.....	1.14	6,874,470.51	607,820.53	7,482,291.04	(225,478.34)	(79,930.01)	(24,853.09)	87,062.54	7,239,092.14
Caswell.....	0.95	390,191.27	202,120.75	592,312.02	(12,903.31)	(4,565.30)	(1,991.16)	(9,444.15)	563,408.10
Catawba.....	0.99	12,148,909.80	1,362,087.10	13,510,996.90	(399,850.34)	(141,638.33)	(44,926.99)	(9,170.97)	12,915,410.27
Chatham.....	1.02	3,685,346.40	630,977.16	4,316,323.56	(121,373.26)	(42,962.81)	(14,379.57)	14,677.14	4,152,285.06
Cherokee.....	0.98	1,739,850.51	250,208.86	1,990,059.37	(57,350.16)	(20,266.50)	(6,622.81)	(4,186.25)	1,901,633.65
Chowan.....	1.09	707,686.17	123,646.32	831,332.49	(23,291.58)	(8,240.45)	(2,770.26)	11,529.65	808,559.85
Clay.....	0.96	446,889.49	99,269.36	546,158.85	(14,770.98)	(5,225.24)	(1,822.02)	(3,645.90)	520,694.71
Cleveland....	1.01	5,483,326.53	852,456.72	6,335,783.25	(180,506.17)	(63,854.69)	(21,098.93)	11,306.13	6,081,629.59
Columbus....	0.81	2,280,418.01	491,582.66	2,772,000.67	(75,012.19)	(26,594.14)	(9,252.64)	(91,777.23)	2,569,364.47
Craven.....	1.04	6,503,192.32	897,443.11	7,400,635.43	(212,767.59)	(75,610.02)	(24,640.45)	38,820.73	7,126,438.10
Cumberland..	0.98	21,702,401.96	2,851,674.43	24,554,076.39	(716,199.86)	(253,694.56)	(81,698.39)	(47,711.57)	23,454,772.01
Currituck....	0.94	2,852,216.56	230,175.62	3,082,392.18	(94,807.86)	(32,811.24)	(10,207.98)	(13,056.30)	2,931,508.80
Dare.....	1.49	8,484,112.95	317,641.13	8,801,754.08	(280,696.74)	(97,799.12)	(29,114.49)	156,650.40	8,550,794.13
Davidson.....	0.98	7,091,727.71	1,443,490.95	8,535,218.66	(233,785.26)	(82,849.44)	(28,470.41)	(24,151.14)	8,165,962.41
Davie.....	0.93	2,027,090.74	369,101.65	2,396,192.39	(66,817.87)	(23,674.33)	(7,986.61)	(24,626.90)	2,273,086.68
Duplin.....	1.02	2,235,907.17	517,397.77	2,753,304.94	(73,882.13)	(26,200.83)	(9,191.97)	12,035.20	2,656,065.21
Durham.....	1.14	29,748,138.72	2,651,559.77	32,399,698.49	(967,410.09)	(344,505.82)	(107,712.56)	379,802.24	31,359,872.26
Edgecombe..	1.02	2,080,164.94	461,040.13	2,541,205.07	(68,150.92)	(24,330.11)	(8,484.01)	10,724.26	2,450,964.29
Forsyth.....	0.96	29,034,688.22	3,230,217.33	32,264,905.55	(958,104.85)	(338,673.61)	(107,270.32)	(118,636.43)	30,742,220.34
Franklin.....	0.97	2,434,846.76	575,571.80	3,010,418.56	(80,323.94)	(28,484.96)	(10,050.51)	(15,384.50)	2,876,174.65
Gaston.....	1.03	12,544,755.85	1,890,301.39	14,435,057.24	(413,688.68)	(146,568.28)	(48,058.12)	62,869.68	13,889,611.84
Gates.....	0.95	207,439.44	104,107.22	311,546.66	(6,828.10)	(2,422.60)	(1,047.15)	(4,864.42)	296,384.39
Graham.....	0.98	385,051.46	76,027.69	461,079.15	(12,679.90)	(4,479.33)	(1,537.15)	(1,272.06)	441,110.71
Granville....	1.03	2,061,996.37	520,490.87	2,582,487.24	(67,702.76)	(23,977.72)	(8,627.32)	17,311.03	2,499,490.47
Greene.....	0.95	359,209.13	185,117.43	544,326.56	(11,765.24)	(4,172.08)	(1,830.33)	(8,649.66)	517,909.25
Guilford....	0.94	40,678,484.88	4,562,172.27	45,240,657.15	(1,335,623.78)	(473,196.44)	(150,457.30)	(258,780.54)	43,022,599.09
Halifax.....	1.01	2,792,230.71	451,040.87	3,243,271.58	(92,071.15)	(32,583.41)	(10,805.09)	5,982.13	3,113,794.06
Harnett.....	0.99	4,564,102.93	1,136,230.36	5,700,333.29	(149,978.40)	(53,383.70)	(19,048.04)	(7,650.23)	5,470,272.92
Haywood....	1.02	4,040,739.33	540,122.92	4,580,862.25	(133,182.06)	(47,045.17)	(15,238.14)	12,563.81	4,397,960.69
Henderson....	1.04	7,185,516.15	1,000,112.45	8,185,628.60	(236,632.50)	(83,774.25)	(27,238.17)	43,261.92	7,881,245.60



TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	§ 105-501 cost allocation††† [S]	Cost of collection [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Hertford.....	1.01	1,130,387.38	208,190.44	1,338,577.82	(37,340.28)	(13,213.78)	(4,461.19)	2,761.22	1,286,323.79
Hoke.....	0.97	1,191,218.31	461,109.15	1,652,327.46	(39,367.33)	(13,954.77)	(5,539.16)	(12,325.00)	1,581,141.20
Hyde.....	0.98	341,529.06	47,586.34	389,115.40	(11,256.91)	(3,923.82)	(1,292.62)	(796.19)	371,845.86
Iredell.....	0.99	13,844,425.38	1,522,523.65	15,366,949.03	(456,420.40)	(161,692.73)	(51,092.67)	(10,251.16)	14,687,492.07
Jackson.....	1.05	2,926,357.64	376,474.77	3,302,832.41	(96,549.93)	(34,083.59)	(10,983.48)	20,049.19	3,181,264.60
Johnston.....	1.00	11,389,636.43	1,675,876.34	13,065,512.77	(375,037.26)	(132,800.31)	(43,500.56)	5,471.78	12,519,646.42
Jones.....	0.90	274,818.58	87,883.16	362,701.74	(9,045.64)	(3,208.15)	(1,214.54)	(8,499.66)	340,733.75
Lee.....	0.96	4,109,769.43	516,741.12	4,626,510.55	(135,382.62)	(47,887.55)	(15,390.38)	(18,978.41)	4,408,871.59
Lenoir.....	0.88	3,133,485.85	497,181.92	3,630,667.77	(103,165.31)	(36,574.97)	(12,092.70)	(58,026.74)	3,420,808.05
Lincoln.....	0.97	4,742,823.96	719,907.42	5,462,731.38	(156,157.79)	(55,358.04)	(18,190.10)	(19,242.46)	5,213,782.99
Macon.....	0.98	2,991,143.22	307,565.32	3,298,708.54	(98,344.24)	(34,713.27)	(10,958.70)	(5,145.87)	3,149,546.46
Madison.....	0.96	663,960.95	192,336.79	856,297.74	(21,873.59)	(7,716.51)	(2,862.24)	(7,063.98)	816,781.42
Martin.....	1.03	1,098,484.31	202,994.33	1,301,478.64	(36,191.11)	(12,799.40)	(4,337.96)	6,751.38	1,254,901.55
McDowell....	1.09	2,147,578.84	399,015.60	2,546,594.44	(70,625.07)	(25,058.30)	(8,488.69)	37,207.05	2,479,629.43
Mecklenburg	0.89	109,092,961.50	9,278,325.04	118,371,286.54	(3,595,784.40)	(1,273,469.28)	(393,128.78)	(990,119.59)	112,118,784.49
Mitchell.....	0.95	800,131.53	132,100.38	932,231.91	(26,324.25)	(9,323.72)	(3,105.08)	(6,172.39)	887,306.47
Montgomery..	0.97	1,100,732.01	241,122.10	1,341,854.11	(36,283.24)	(12,858.63)	(4,477.52)	(6,444.98)	1,281,789.74
Moore.....	1.11	7,125,804.38	842,992.31	7,968,796.69	(234,643.53)	(83,098.30)	(26,503.76)	95,463.15	7,720,014.25
Nash.....	0.93	6,058,138.85	822,623.31	6,880,762.16	(199,151.31)	(70,630.44)	(22,899.68)	(54,886.37)	6,533,194.36
New Hanover	1.07	24,768,604.67	1,979,472.15	26,748,076.82	(814,144.24)	(288,478.51)	(88,846.88)	144,998.64	25,701,605.83
Northampton	1.00	636,747.12	180,958.21	817,705.33	(20,906.28)	(7,397.92)	(2,734.71)	590.84	787,257.26
Onslow.....	1.04	11,910,219.36	1,700,618.86	13,610,838.22	(391,807.60)	(138,802.42)	(45,312.67)	73,563.79	13,108,479.32
Orange.....	1.15	8,004,232.18	1,234,458.53	9,238,690.71	(263,211.45)	(93,302.23)	(30,775.23)	189,162.63	9,040,564.43
Pamlico.....	0.99	544,672.98	115,193.63	659,866.61	(17,931.53)	(6,374.84)	(2,201.98)	(775.61)	632,582.65
Pasquotank..	1.00	2,666,340.17	345,837.62	3,012,177.79	(87,784.21)	(31,051.05)	(10,021.81)	1,129.16	2,884,449.88
Pender.....	0.99	3,079,199.93	525,488.51	3,604,688.44	(101,217.05)	(35,810.81)	(12,008.73)	(3,538.11)	3,452,113.74
Perquimans..	1.06	338,232.12	118,411.43	456,643.55	(11,123.92)	(3,939.31)	(1,529.85)	7,489.86	447,540.33
Person.....	1.00	1,975,041.75	345,274.84	2,320,316.59	(65,270.27)	(23,096.48)	(7,730.13)	1,127.32	2,225,347.03
Pitt.....	1.07	11,884,126.77	1,539,070.05	13,423,196.82	(391,860.55)	(138,813.63)	(44,670.17)	112,738.62	12,960,591.09
Polk.....	1.00	938,799.83	184,266.52	1,123,066.35	(31,236.97)	(11,026.61)	(3,740.01)	601.63	1,077,664.39
Randolph.....	0.99	6,166,842.53	1,244,901.53	7,411,744.06	(203,103.85)	(72,044.14)	(24,722.39)	(8,381.98)	7,103,491.70
Richmond.....	1.09	2,168,923.32	390,781.76	2,559,705.08	(71,085.47)	(25,298.11)	(8,534.54)	36,439.29	2,491,226.25
Robeson.....	1.04	5,709,807.48	1,146,233.08	6,856,040.56	(187,446.84)	(66,583.91)	(22,873.39)	49,582.65	6,628,719.07
Rockingham..	1.01	3,934,122.43	793,318.85	4,727,441.28	(129,898.41)	(46,040.99)	(15,765.63)	10,521.75	4,546,258.00
Rowan.....	0.92	7,174,774.58	1,224,178.81	8,398,953.39	(235,672.96)	(83,252.20)	(27,982.93)	(93,917.98)	7,958,127.32
Rutherford...	0.98	3,375,972.65	590,535.04	3,966,507.69	(111,400.29)	(39,421.97)	(13,214.17)	(9,880.29)	3,792,590.97
Sampson.....	0.96	2,491,426.52	552,607.23	3,044,033.75	(82,140.81)	(29,066.69)	(10,158.07)	(20,295.66)	2,902,372.52
Scotland.....	0.98	1,611,419.24	310,096.67	1,921,515.91	(53,002.68)	(18,805.50)	(6,408.75)	(5,188.24)	1,838,110.74
Stanly.....	0.99	3,494,953.42	541,978.07	4,036,931.49	(115,032.72)	(40,776.33)	(13,444.81)	(3,649.14)	3,864,028.49
Stokes.....	1.01	1,467,804.22	403,984.38	1,871,788.60	(48,378.03)	(17,141.30)	(6,257.22)	5,358.01	1,805,370.06
Surry.....	1.05	4,725,945.19	633,037.51	5,358,982.70	(155,112.23)	(54,927.99)	(17,835.12)	33,712.48	5,164,819.84
Swain.....	1.02	758,338.36	127,796.73	886,135.09	(24,895.84)	(8,765.76)	(2,951.08)	2,972.68	852,495.09
Transylvania	1.10	2,051,400.63	298,891.07	2,350,291.70	(67,533.04)	(23,866.59)	(7,820.67)	30,859.04	2,281,930.44
Tyrrell.....	0.99	129,770.38	37,078.75	166,849.13	(4,317.50)	(1,526.29)	(557.40)	(249.65)	160,198.29
Union.....	1.01	12,204,808.53	1,972,702.48	14,177,511.01	(403,105.02)	(142,761.57)	(47,211.95)	26,164.03	13,610,596.50

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	§ 105-501 cost allocation††† [S]	Cost of collection [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Vance.....	1.04	2,440,832.79	390,703.39	2,831,536.18	(80,341.38)	(28,457.40)	(9,431.03)	16,900.67	2,730,207.04
Wake.....	0.96	92,387,821.00	9,077,120.06	101,464,941.06	(3,031,824.73)	(1,074,430.46)	(337,234.97)	(333,375.78)	96,688,075.12
Warren.....	0.97	462,261.90	175,130.44	637,392.34	(15,177.91)	(5,370.02)	(2,136.54)	(4,681.08)	610,026.79
Washington..	1.04	460,270.52	106,922.35	567,192.87	(15,197.02)	(5,380.35)	(1,893.20)	4,625.12	549,347.42
Watauga.....	1.06	4,664,643.00	486,645.93	5,151,288.93	(153,351.72)	(54,149.68)	(17,117.14)	30,781.85	4,957,452.24
Wayne.....	0.96	6,766,741.07	1,077,120.87	7,843,861.94	(222,291.63)	(78,869.92)	(26,131.90)	(39,559.53)	7,477,008.96
Wilkes.....	1.02	3,481,283.17	605,558.72	4,086,841.89	(114,549.47)	(40,432.32)	(13,618.22)	14,085.90	3,932,327.78
Wilson.....	0.98	5,603,083.08	707,714.63	6,310,797.71	(183,824.99)	(65,040.78)	(20,996.50)	(11,840.85)	6,029,094.59
Yadkin.....	1.00	1,211,884.34	330,423.46	1,542,307.80	(39,831.29)	(14,110.19)	(5,155.45)	1,078.84	1,484,289.71
Yancey.....	1.01	776,424.80	158,408.24	934,833.04	(25,624.17)	(9,056.90)	(3,117.88)	2,100.96	899,135.05
Totals.....	-	726,374,538.58	88,899,107.01	815,273,645.59	(23,893,282.79)	(8,461,389.83)	(2,711,807.54)	-	780,207,165.43

†The Net collections [point-of-sale] column amounts consist of Article 42 collections according to the county in which the taxes were sourced.

Tax allocation also includes local sales or use taxes that cannot be identified as being attributable to a particular taxing county.

County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

†Article 42 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 42. Food tax allocation amounts distributed in Article 42 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). [The adjustment factors are provided for reference.]

††§ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges.

The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2018-19, a sum of \$95.6 million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)]. The portion of the \$95,572,964.23 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 42 amounted to \$23,893,282.79.

†††Article 42 tax allocation amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. (§ 105-501).

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.

TABLE 59. ARTICLE 44. THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY†  
FOR FISCAL YEAR 2018-2019

LOCAL GOVERNMENT HOLD HARMLESS and ALLOCATION PROVISIONS†

County	§ 105-524(c) adjustment factor††	Net collections [Point-of sale] [S]	§ 105-524(c) allocation provision adjustment†† [S]	Cost of collection [S]	Distributable proceeds [S]	County	§ 105-524(c) adjustment factor††	Net collections [Point-of sale] [S]	§ 105-524(c) allocation provision adjustment†† [S]	Cost of collection [S]	Distributable proceeds [S]	County	§ 105-524(c) adjustment factor††	Net collections [Point-of sale] [S]	§ 105-524(c) allocation provision adjustment†† [S]	Cost of collection [S]	Distributable proceeds [S]
Alamance....	0 00%	528.89	-	(1.84)	527.05	Hertford.....	0 47%	197.05	449,103.12	(1,556.08)	447,744.09	Vance.....	0 36%	26.67	343,993.92	(1,191.45)	342,829.14
Alexander....	1 69%	13.28	1,614,860.16	(5,592.88)	1,609,280.56	Hoke.....	2 58%	75.14	2,465,289.36	(8,538.37)	2,456,826.13	Wake.....	0 00%	(1,271.76)	-	4.42	(1,267.34)
Alleghany....	0 31%	643.20	296,216.88	(1,028.15)	295,831.93	Hyde.....	0 03%	15.52	28,666.08	(99.32)	28,582.28	Warren.....	1 01%	0.25	965,094.00	(3,342.46)	961,751.79
Anson.....	0 96%	0.17	917,316.96	(3,176.94)	914,140.19	Iredell.....	0 00%	200.07	-	(0.68)	199.39	Washington....	0 33%	2.20	315,327.72	(1,092.11)	314,237.81
Ashe.....	0 62%	84.41	592,433.88	(2,052.11)	590,466.18	Jackson.....	0 00%	56.54	-	(0.19)	56.35	Watauga.....	0 00%	959.49	-	(3.33)	956.16
Avery.....	0 00%	78.30	-	(0.27)	78.03	Johnston.....	3 26%	1,414.90	3,115,055.64	(10,793.40)	3,105,677.14	Wayne.....	2 27%	870.54	2,169,072.48	(7,515.25)	2,162,427.77
Beaufort....	0 17%	103.05	162,441.48	(562.99)	161,981.54	Jones.....	0 63%	41.01	601,989.36	(2,085.06)	599,945.31	Wilkes.....	1 55%	92.47	1,481,084.76	(5,129.79)	1,476,047.44
Bertie.....	0 94%	76.73	898,206.24	(3,111.08)	895,171.89	Lee.....	0 37%	1,888.98	353,549.28	(1,231.03)	354,207.23	Wilson.....	0 39%	(94.58)	372,660.00	(1,290.30)	371,275.12
Bladen.....	1 03%	0.81	984,204.72	(3,408.64)	980,796.89	Lenoir.....	1 56%	165.76	1,490,640.12	(5,163.19)	1,485,642.69	Yadkin.....	1 31%	(132.54)	1,251,755.52	(4,334.81)	1,247,288.17
Brunswick....	0 00%	(5,353.73)	-	18.63	(5,335.10)	Lincoln.....	1 74%	285.32	1,662,637.08	(5,759.20)	1,657,163.20	Yancey.....	0 52%	213.53	496,880.04	(1,721.65)	495,371.92
Buncombe....	0 00%	705.97	-	(2.46)	703.51	Macon.....	0 00%	89.04	-	(0.31)	88.73	Totals.....		21,552.53	95,572,964.23	(331,075.54)	95,263,441.22
Burke.....	2 19%	283.80	2,092,629.36	(7,248.46)	2,085,664.70	Madison.....	1 03%	2.35	984,204.72	(3,408.65)	980,798.42	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.					
Cabarrus.....	0 00%	(423.61)	-	1.46	(422.15)	Martin.....	0 31%	-	296,216.88	(1,025.90)	295,190.98	The 2007 General Assembly enacted legislation directing the State to assume the nonfederal, nonadministrative Medicaid funding responsibility for county governments; in exchange, the State would assume the local option sales tax rate authorized under Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax. The 1/2¢ sales and use tax rate exchange was accomplished with a 2-phase incremental repeal of the local tax and concurrent assumption of the levy by the State. The first phase of the rate exchange was effective for transactions on/after October 1, 2008; the second phase of the rate exchange was effective for transactions on/after October 1, 2009 when the remaining Article 44 1/4¢ local option sales and use tax rate was repealed and concurrently assumed by the State.					
Caldwell....	1 72%	154.54	1,643,526.36	(5,692.56)	1,637,988.34	McDowell.....	0 68%	(14.39)	649,766.16	(2,250.32)	647,501.45						
Camden.....	0 48%	446.01	458,658.60	(1,590.01)	457,514.60	Mecklenburg....	0 00%	1,332.84	-	(4.62)	1,328.22						
Carteret.....	0 00%	(107.88)	-	0.39	(107.49)	Mitchell.....	0 29%	119.54	277,106.16	(960.14)	276,265.56	With the repeal of the taxes levied pursuant to Article 44, SL 2007-323, s. 31.16.4(f) (effective October 1, 2009) rewrote the Article 44 heading to read "Local Government Hold Harmless Provisions."					
Caswell.....	1 35%	(41.32)	1,289,976.96	(4,467.43)	1,285,468.21	Montgomery....	1 05%	15.79	1,003,315.44	(3,474.88)	999,856.35						
Catawba....	0 00%	2,158.56	-	(7.43)	2,151.13	Moore.....	0 00%	157.80	-	(0.55)	157.25						
Chatham.....	1 58%	1,178.96	1,509,750.96	(5,232.89)	1,505,697.03	Nash.....	1 16%	(60.80)	1,108,424.76	(3,838.62)	1,104,525.34	SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."					
Cherokee.....	0 24%	42.13	229,329.24	(794.41)	228,576.96	New Hanover...	0 00%	7,513.00	-	(25.87)	7,487.13						
Chowan.....	0 26%	259.40	248,440.08	(861.36)	247,838.12	Northampton...	0 94%	63.08	898,206.24	(3,111.01)	895,158.31	Net collections and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009. Negative values indicate an excess of refunds relative to collections.					
Clay.....	0 32%	0.57	305,772.24	(1,058.94)	304,713.87	Onslow.....	1 10%	3,530.52	1,051,092.36	(3,652.56)	1,050,970.32						
Cleveland....	1 43%	(105.18)	1,366,420.20	(4,732.02)	1,361,583.00	Orange.....	0 33%	1,858.17	315,327.72	(1,098.51)	316,087.38	These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.					
Columbus....	2 63%	449.68	2,513,066.40	(8,705.11)	2,504,810.97	Pamlico.....	0 40%	6.26	382,215.36	(1,323.75)	380,897.87						
Craven.....	1 01%	345.45	965,094.00	(3,343.66)	962,095.79	Pasquotank....	0 02%	14.44	19,110.72	(66.22)	19,058.94						
Cumberland..	0 06%	349.30	57,332.28	(199.83)	57,481.75	Pender.....	1 69%	(276.79)	1,614,860.16	(5,591.88)	1,608,991.49	With the repeal of the taxes levied pursuant to Article 44, SL 2007-323, s. 31.16.4(f) (effective October 1, 2009) rewrote the Article 44 heading to read "Local Government Hold Harmless Provisions."					
Currituck...	0 00%	135.77	-	(0.48)	135.29	Perquimans....	0 50%	(2.54)	477,769.32	(1,654.64)	476,112.14						
Dare.....	0 00%	271.64	-	(0.95)	270.69	Person.....	0 74%	105.61	707,098.56	(2,449.29)	704,754.88						
Davidson....	4 96%	2,022.50	4,739,471.16	(16,421.48)	4,725,072.18	Pitt.....	0 16%	678.41	152,886.12	(531.80)	153,032.73	SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."					
Davie.....	1 14%	14.63	1,089,314.04	(3,772.70)	1,085,555.97	Polk.....	0 74%	(16.22)	707,098.56	(2,448.86)	704,633.48						
Duplin.....	1 97%	441.13	1,882,410.96	(6,520.95)	1,876,331.14	Randolph.....	4 27%	426.79	4,080,149.52	(14,132.36)	4,066,443.95	Net collections and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009. Negative values indicate an excess of refunds relative to collections.					
Durham.....	0 00%	2,452.64	-	(8.44)	2,444.20	Richmond.....	0 54%	118.68	515,990.76	(1,787.49)	514,321.95						
Edgecombe...	1 86%	285.87	1,777,301.64	(6,156.37)	1,771,431.14	Robeson.....	3 00%	521.47	2,866,615.56	(9,929.85)	2,857,207.18	These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.					
Forsyth.....	0 00%	131.56	-	(0.43)	131.13	Rockingham...	2 18%	(1,402.08)	2,083,074.00	(7,209.57)	2,074,462.35						
Franklin.....	2 44%	855.68	2,331,513.96	(8,077.77)	2,324,291.87	Rowan.....	3 90%	1,135.96	3,726,600.24	(12,910.39)	3,714,825.81						
Gaston.....	1 96%	1,233.63	1,872,855.60	(6,490.62)	1,867,598.61	Rutherford.....	1 63%	206.53	1,557,527.76	(5,394.92)	1,552,339.37	These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.					
Gates.....	0 68%	14.90	649,766.16	(2,250.42)	647,530.64	Sampson.....	2 10%	150.10	2,006,631.00	(6,950.11)	1,999,830.99						
Graham.....	0 31%	19.54	296,216.88	(1,025.97)	295,210.45	Scotland.....	0 83%	(2.40)	793,096.92	(2,746.74)	790,347.78						
Granville....	1 87%	322.92	1,786,857.12	(6,189.59)	1,780,990.45	Stanly.....	1 04%	176.78	1,760,080.99	(3,442.34)	1,756,638.65	These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.					
Greene.....	1 20%	0.77	1,146,646.20	(3,971.26)	1,142,675.71	Stokes.....	1 99%	(31.74)	1,901,521.68	(6,585.46)	1,894,904.48						
Guilford....	0 00%	(9,019.89)	-	31.40	(8,988.49)	Surry.....	0 00%	198.47	-	(0.69)	197.78	These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.					
Halifax.....	0 76%	94.19	726,209.28	(2,515.39)	723,788.08	Swain.....	0 32%	(6.46)	305,772.24	(1,058.92)	304,706.86						
Harnett.....	5 17%	(559.45)	4,940,134.03	(17,107.37)	4,922,467.21	Transylvania...	0 16%	157.23	152,886.12	(530.07)	152,513.28						
Haywood....	0 05%	(565.48)	47,776.92	(163.58)	47,047.86	Tyrrell.....	0 15%	(2.66)	143,330.76	(496.43)	142,831.67	These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.					
Henderson....	0 68%	(883.43)	649,766.16	(2,247.32)	646,635.41	Union.....	4 35%	642.58	4,156,592.76	(14,397.89)	4,142,837.45						

†† § 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2018-19, a sum of \$95,572,964.23 of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)].

TABLE 60A. ARTICLE 43. LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

Fiscal year	Article 43. [Part 2, Part 4]			Part 2. Mecklenburg County [§ 105-507 - § 105-507.4]			Part 4. Regional Public Transportation Authority (Triangle) [§ 105-509, - 509.1]									
	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Durham County			Orange County			Wake County			
							Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	
2003-04..	54,363,274.37	(486,300.14)	53,876,974.23	54,363,274.37	(486,300.14)	53,876,974.23	-	-	-	-	-	-	-	-	-	-
2004-05..	59,496,619.96	(470,143.79)	59,026,476.17	59,496,619.96	(470,143.79)	59,026,476.17	-	-	-	-	-	-	-	-	-	-
2005-06..	66,021,153.84	(427,447.03)	65,593,706.81	66,021,153.84	(427,447.03)	65,593,706.81	-	-	-	-	-	-	-	-	-	-
2006-07..	70,804,894.07	(395,026.22)	70,409,867.85	70,804,894.07	(395,026.22)	70,409,867.85	-	-	-	-	-	-	-	-	-	-
2007-08..	71,521,392.04	(414,872.69)	71,106,519.35	71,521,392.04	(414,872.69)	71,106,519.35	-	-	-	-	-	-	-	-	-	-
2008-09..	61,743,347.23	(477,353.47)	61,265,993.76	61,743,347.23	(477,353.47)	61,265,993.76	-	-	-	-	-	-	-	-	-	-
2009-10..	57,814,922.33	(437,872.38)	57,377,049.95	57,814,922.33	(437,872.38)	57,377,049.95	-	-	-	-	-	-	-	-	-	-
2010-11..	56,369,919.85	(405,130.92)	55,964,788.93	56,369,919.85	(405,130.92)	55,964,788.93	-	-	-	-	-	-	-	-	-	-
2011-12..	65,870,395.51	(415,116.99)	65,455,278.52	65,870,395.51	(415,116.99)	65,455,278.52	-	-	-	-	-	-	-	-	-	-
2012-13..	71,421,495.04	(433,066.17)	70,988,428.87	66,704,513.35	(416,442.67)	66,288,070.68	3,724,377.41	(13,121.73)	3,711,255.68	992,604.28	(3,501.77)	989,102.51	-	-	-	-
2013-14..	98,447,378.22	(391,661.87)	98,055,716.35	69,818,065.41	(279,123.21)	69,538,942.20	22,043,240.31	(86,259.03)	21,956,981.28	6,586,072.50	(26,279.63)	6,559,792.87	-	-	-	-
2014-15..	112,580,085.81	(363,844.03)	112,216,241.78	81,920,681.11	(266,193.12)	81,654,487.99	24,450,913.14	(78,320.86)	24,372,592.28	6,208,491.56	(19,330.05)	6,189,161.51	-	-	-	-
2015-16..	120,569,699.64	(420,176.72)	120,149,522.92	88,923,646.74	(310,244.50)	88,613,402.24	25,460,292.28	(88,464.37)	25,371,827.91	6,185,760.62	(21,467.85)	6,164,292.77	-	-	-	-
2016-17..	140,013,775.29	(529,001.27)	139,484,774.02	93,194,884.78	(348,713.28)	92,846,171.50	27,055,751.73	(102,461.03)	26,953,290.70	6,866,781.11	(25,200.61)	6,841,580.50	12,896,357.67	(52,626.35)	12,843,731.32	-
2017-18..	224,273,387.82	(473,027.97)	223,800,359.85	102,058,777.58	(215,524.75)	101,843,252.83	29,649,935.76	(62,447.88)	29,587,487.88	7,293,956.09	(15,388.86)	7,278,567.23	85,270,718.39	(179,666.48)	85,091,051.91	-
2018-19..	237,364,533.68	(433,350.76)	236,931,182.92	108,315,377.24	(197,969.33)	108,117,407.91	29,471,621.51	(53,451.88)	29,418,169.63	7,902,187.45	(14,327.07)	7,887,860.38	91,675,347.48	(167,602.48)	91,507,745.00	-

The Local Government Public Transportation Sales Tax Act provides the counties and transportation authorities of this State (subject to referendum approval) an opportunity to obtain additional revenue for the purpose of financing local public transportation systems. The administration of the tax is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B. Effective April 1, 2013, Durham and Orange Counties adopted resolutions to levy an additional 0.5% local sales and use tax for the benefit and purpose of the Research Triangle Regional Public Transportation Authority. Effective April 1, 2017, Wake County by resolution levies an additional 0.5% local sales and use tax for the benefit and purpose of the Research Triangle Regional Public Transportation Authority (Go Triangle) to be used only for public transportation systems.

TABLE 60B. ARTICLE 45. LOCAL GOVERNMENT SALES AND USE TAX FOR BEACH NOURISHMENT

Fiscal year	Net collections [1¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
2005-06..	2,853,417.21	(40,009.30)	2,813,407.91
2006-07..	1,860,797.33	-	1,860,797.33
2007-08..	219,195.71	-	219,195.71
2008-09..	107,427.46	-	107,427.46
2009-10..	4,669.56	(8.59)	4,660.97
2010-11..	(32.91)	0.12	(32.79)
2011-12..	691.04	(2.36)	688.68
2012-13..	(3,431.35)	11.75	(3,419.60)
2013-14..	52.78	(0.18)	52.60
2014-15..	(0.30)	-	(0.30)
2015-16..	29.09	(0.10)	28.99
2016-17..	(3.42)	0.01	(3.41)
2017-18..	-	-	-
2018-19..	45.08	(0.15)	44.93

Local Government Sales and Use Tax for Beach Nourishment Act:

SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, § 105-525 through § 105-531.

The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional 1% local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B.

The tax was only in effect from January 1, 2006 through June 30, 2006. Amounts received after 2005-06 reflect delinquent returns, audits, and refunds associated with the six-month period the tax was in effect. Negative collection values indicate an excess of refunds relative to collections.

TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2018-2019

County	Effective date of levy	Net collections [1/4¢ tax] [S]	Cost of collection [S]	Distributable proceeds [S]
Alexander.....	April 1, 2008	536,131.20	(1,857.47)	534,273.73
Anson.....	April 1, 2015	404,290.87	(1,400.70)	402,890.17
Ashe.....	April 1, 2015	726,069.82	(2,514.56)	723,555.26
Buncombe.....	April 1, 2012	13,680,190.62	(47,371.14)	13,632,819.48
Cabarrus.....	October 1, 2011	8,875,763.25	(30,743.60)	8,845,019.65
Catawba.....	April 1, 2008	6,053,636.66	(20,970.77)	6,032,665.89
Cherokee.....	October 1, 2016	863,965.38	(2,991.93)	860,973.45
Clay.....	October 1, 2018	149,356.68	(519.01)	148,837.67
Cumberland.....	October 1, 2008	10,831,600.06	(37,523.27)	10,794,076.79
Davidson.....	October 1, 2014	3,535,541.06	(12,248.57)	3,523,292.49
Duplin.....	January 1, 2011	1,114,398.02	(3,861.11)	1,110,536.91
Durham.....	April 1, 2012	14,787,441.58	(51,237.55)	14,736,204.03
Edgecombe.....	April 1, 2013	1,040,356.24	(3,604.94)	1,036,751.30
Gaston.....	October 1, 2018	4,399,720.78	(15,289.62)	4,384,431.16
Graham.....	April 1, 2019	31,592.46	(109.95)	31,482.51
Greene.....	April 1, 2013	178,827.82	(619.55)	178,208.27
Halifax.....	January 1, 2012	1,399,470.36	(4,849.22)	1,394,621.14
Harnett.....	April 1, 2014	2,278,464.24	(7,896.49)	2,270,567.75
Haywood.....	October 1, 2008	2,015,481.41	(6,978.85)	2,008,502.56
Hertford.....	July 1, 2010	568,645.85	(1,969.59)	566,676.26
Jackson.....	October 1, 2016	1,452,198.42	(5,027.96)	1,447,170.46
Jones.....	October 1, 2018	100,246.66	(348.45)	99,898.21
Lee.....	July 1, 2010	2,051,742.09	(7,106.87)	2,044,635.22
Lincoln.....	October 1, 2018	1,636,964.37	(5,689.06)	1,631,275.31
Martin.....	April 1, 2008	547,483.19	(1,896.26)	545,586.93
Montgomery.....	April 1, 2012	549,443.66	(1,903.14)	547,540.52
Moore.....	April 1, 2019	665,554.57	(2,316.13)	663,238.44
New Hanover.....	October 1, 2010	12,344,480.79	(42,767.49)	12,301,713.30
Onslow.....	October 1, 2010	5,945,467.58	(20,597.04)	5,924,870.54
Orange.....	April 1, 2012	3,995,778.64	(13,846.04)	3,981,932.60
Pasquotank.....	October 1, 2018	929,704.26	(3,230.96)	926,473.30
Pitt.....	April 1, 2008	5,929,246.45	(20,545.04)	5,908,701.41
Randolph.....	July 1, 2010	3,077,406.80	(10,661.30)	3,066,745.50
Robeson.....	January 1, 2011	2,841,895.89	(9,846.90)	2,832,048.99
Rockingham.....	October 1, 2018	1,345,090.77	(4,674.58)	1,340,416.19
Rowan.....	July 1, 2010	3,576,747.52	(12,387.01)	3,564,360.51
Rutherford.....	October 1, 2018	1,162,047.47	(4,037.70)	1,158,009.77
Sampson.....	April 1, 2008	1,240,534.16	(4,296.81)	1,236,237.35
Stanly.....	April 1, 2019	317,935.66	(1,106.41)	316,829.25
Surry.....	April 1, 2008	2,357,305.22	(8,165.52)	2,349,139.70
Swain.....	April 1, 2019	60,682.43	(211.18)	60,471.25
Wilkes.....	October 1, 2010	1,735,898.65	(6,012.48)	1,729,886.17
<b>Totals.....</b>		<b>127,334,799.61</b>	<b>(441,232.22)</b>	<b>126,893,567.39</b>

**One-Quarter Cent (1/4¢) County Sales and Use Tax Act:**

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, § 105-535 through § 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, and 42, the amounts allocated to counties are not divided between a county and its municipalities.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2018-19 due to the lag in the collection/distribution cycle.

**PART V. OTHER LOCAL GOVERNMENT TAXES AND REVENUES**

TABLE 61. PROPERTY TAX LEVIES AND TAX REVENUES OF LOCAL GOVERNMENTS BY TYPE OF T  
(Reflects amounts allocated to local governments)

Fiscal year	County property tax levies and tax revenues						Municipal property tax levies and tax revenues						District and township <sup>R</sup>	Total
	General property tax [S]	License, local land transfer, occupancy, and meals taxes [excludes gross receipts taxes] [S]	Excise tax on conveyances [S]	Local sales and use taxes [excludes taxes levied for public transportation pursuant to Article 43 of § 105] [S]	Scrap tire, white goods, solid waste, beverage, utility, telecommunications, and video programming taxes [S]	Total county [S]	General property tax [S]	License, occupancy, and meals taxes [excludes gross receipts taxes] [S]	Local sales and use taxes [excludes taxes levied for public transportation pursuant to Article 43 of § 105] [S]	Utility, solid waste, beverage, telecommunications, and video programming taxes [S]	Total municipal [S]			
2004-05..	4,326,784,544	162,625,935	63,984,129	1,612,307,051	22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290	231,410,684	2,674,429,245	261,001,236	9,123,371,727	
2005-06..	4,669,143,970	179,950,496	79,304,317	1,706,015,878	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176	236,148,026	2,822,727,559	273,731,036	9,753,519,321	
2006-07..	4,991,684,716	193,017,164	76,401,505	1,852,504,194	28,381,533	7,141,989,112	1,920,777,846	141,535,918	765,547,392	265,296,659	3,093,157,815	276,566,962	10,511,713,890	
2007-08..	5,411,708,047	191,128,921	61,841,197	1,905,780,410	48,134,729	7,618,593,305	2,061,464,949	108,438,543	800,101,679	324,481,915	3,294,487,086	300,931,085	11,214,011,475	
2008-09..	5,791,999,554	201,320,707	35,166,874	1,713,350,653	51,237,219	7,793,075,007	2,234,107,547	120,798,744	762,699,649	350,139,280	3,467,745,220	320,456,031	11,581,276,257	
2009-10..	5,904,625,504	186,934,331	36,001,938	1,352,735,722	44,960,194	7,525,257,689	2,287,366,484	122,076,259	701,582,537	346,572,734	3,457,598,014	333,216,789	11,316,072,492	
2010-11..	5,958,440,571	186,167,521	32,352,596	1,281,905,041	55,938,570	7,514,804,299	2,322,581,375	124,367,462	717,764,854	358,817,033	3,523,530,724	333,317,863	11,371,652,886	
2011-12..	6,186,066,270	198,346,568	36,928,666	1,398,940,603	55,248,371	7,875,530,478	2,452,684,088	128,239,986	776,384,952	358,656,625	3,715,965,651	351,218,436	11,942,714,566	
2012-13..	6,215,830,244	206,731,421	44,800,083	1,465,080,033	54,257,266	7,986,699,047	2,451,439,343	125,251,073	796,832,544	363,871,518	3,737,394,479	360,983,135	12,085,076,660	
2013-14..	6,368,294,229	228,534,928	48,118,679	1,522,634,099	55,056,364	8,222,638,298	2,534,523,743	141,399,771	830,916,687	370,807,719	3,877,647,921	375,373,834	12,475,660,053	
2014-15..	6,587,822,101	245,598,884	58,695,965	1,664,025,002	57,758,096	8,613,900,048	2,620,826,153	147,981,450	916,710,968	441,102,461	4,126,621,031	397,191,695	13,137,712,774	
2015-16..	6,803,322,030	274,507,199	64,741,547	1,770,351,524	56,609,191	8,969,531,491	2,716,738,868	117,491,417	978,284,000	471,579,529	4,284,093,814	413,739,170	13,667,364,475	
2016-17..	7,017,592,582	295,849,859	71,397,858	1,922,640,887	58,867,827	9,366,349,014	2,832,703,496	70,318,598	1,057,574,734	461,175,426	4,421,772,254	431,856,143	14,219,977,411	
2017-18 <sup>R</sup>	7,246,949,177	320,474,337	75,639,923	1,999,049,947	61,025,119	9,703,138,504	2,942,301,521	103,455,760	1,143,124,266	461,933,096	4,650,814,644	454,549,354	14,808,502,501	
2018-19..	7,507,573,800	339,896,104	83,583,335	2,137,553,853	59,622,239	10,128,229,330	3,058,632,342	107,020,369	1,174,050,120	471,848,018	4,811,550,849	485,868,900	15,425,649,079	

<sup>R</sup>=Revised.

Detail may not add to totals due to rounding. Refer to *Tables 63, 65, 75, and 77* for details of county levies and tax revenues and to *Tables 63, 66, and 76* for details of municipal levies and tax revenues. Information compiled from source data provided by the NCDOR Local Government Division.

The table summarizes tax revenue data for counties, municipalities, and special districts which are provided in the various tables of Part V of this publication; the property tax amounts are levies (not collections), while the remainder of the data are either actual collections or distributions. License taxes, local land transfer taxes, occupancy taxes and meals taxes are collections reported by local governments for the preceding fiscal year. For example, the county levied license, local land transfer, occupancy, and meals taxes shown alongside the fiscal year 2018-19 designation reflect levies collected by the county governments during the July 1, 2017 through June 30, 2018 period. County and municipal sales and use taxes amounts reflect the distributable proceeds of local option sales taxes disbursed to (received by) the local governments during the respective fiscal years (amounts exclude local government sales and use taxes levied for public transportation pursuant to Article 43 of § 105 [refer to Tables 60A, 65, and 66]). Excise tax on conveyances amounts are the counties' portions of the State imposed realty transfer tax collected by county register of deeds offices during the designated fiscal year, while the amounts shown for shared taxes (scrap tire, white goods, solid waste, utility, beverage, telecommunications, and video programming taxes) are the amounts disbursed to (received by) the local governments from the State during the designated fiscal year.

Tax revenue amounts in this table exclude State aid (State street-aid Powell Bill allocations and legislated reimbursements paid to local governments for lost revenue) [refer to *Tables 62, 64, 65, and 66* for details].

The 2001 General Assembly enacted Article 44 (Third One-Half Cent (1/2¢) Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy. The 2002 General Assembly advanced the earliest effective date to December 1, 2002; counties imposed the additional 1/2% levy as follows: seventy-eight (78) effective December 1, 2002; eleven (11) effective January 1, 2003; and finally, eleven (11) effective July 1, 2003. Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate levied pursuant to Article 44. The 2007 General Assembly enacted Article 46 (One-Quarter Cent (1/4¢) County Sales and Use Tax) authorizing counties to impose additional 1/4% local sales and use taxes.

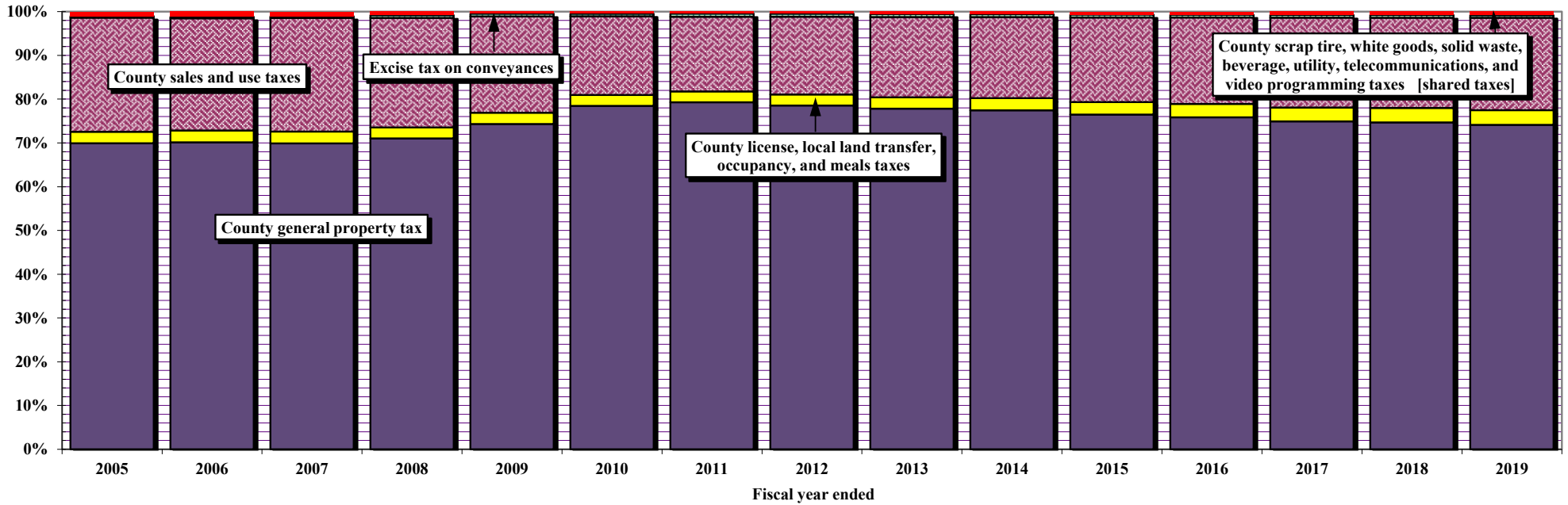
In accordance with legislative provisions, counties adopted resolutions to levy the additional 1/4% sales and use tax as follows: six (6) counties effective April 1, 2008; two (2) counties effective October 1, 2008; four (4) counties effective July 1, 2010; three (3) counties effective October 1, 2010; two (2) counties effective January 1, 2011; one (1) county effective October 1, 2011; one (1) county effective January 1, 2012; four (4) counties effective April 1, 2012; two (2) counties effective April 1, 2013; one (1) county effective April 1, 2014; one (1) county effective October 1, 2014; two (2) counties effective April 1, 2015; two (2) counties effective October 1, 2016; seven (7) counties effective October 1, 2018; and four (4) counties effective April 1, 2019. Refer to *Table 60C* for Article 46 details.

<sup>a</sup>Amount shown excludes the county and municipal portions of hold harmless distributions made pursuant to § 105-521 and § 105-523. Refer to *Table 64* for details of the county and municipal portions of hold harmless distributions.

<sup>b</sup>Legislation became effective authorizing counties with either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.

<sup>c</sup>Effective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

**Figure 61.1 Components of County Tax Levies**



**Figure 61.2 Components of Municipal Tax Levies**

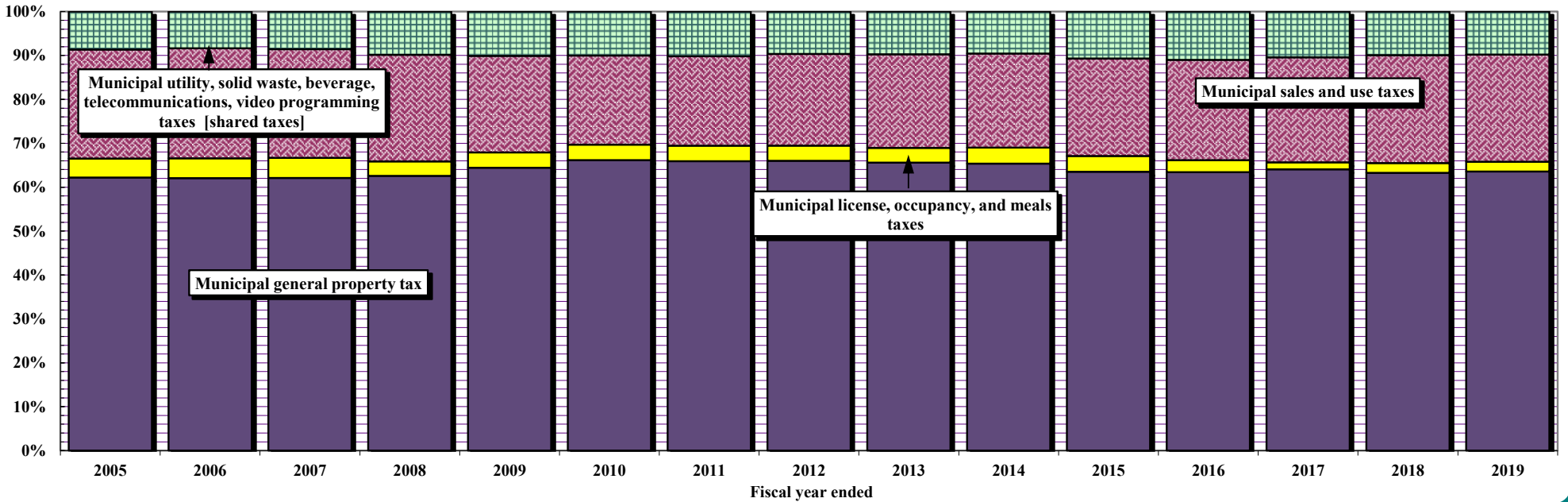




TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues					Municipal revenues					District and township <sup>R</sup>	Total
	Locally levied taxes [S]	Excise tax on conveyances [S]	Shares of State administered taxes*, †	State aid: (reimbursements for lost revenue) ††	Total [S]	Locally levied taxes [S]	Shares of State administered taxes†	State street-aid [Powell Bill allocation] [S]	State aid: (reimbursements for lost revenue) ††	Total [S]		
2004-05	6,101,717,530	63,984,129	22,239,587	14,855,944	6,202,797,190	2,443,018,561	231,410,684	135,305,539	14,157,460	2,823,892,244	261,001,236	9,287,690,670
2005-06	6,555,110,344	79,304,317	22,646,065	9,188,605	6,666,249,330	2,586,579,533	236,148,026	136,850,768	11,211,914	2,970,790,241	273,731,036	9,910,770,608
2006-07	7,037,206,074	76,401,505	28,381,533	4,021,523	7,146,010,635	2,827,861,156	265,296,659	137,970,401	10,070,276	3,241,198,492	276,566,962	10,663,776,089
2007-08	7,508,617,378	61,841,197	48,134,729	21,538,871	7,640,132,176	2,970,005,171	324,481,915	157,707,780	8,047,673	3,460,242,539	300,931,085	11,401,305,799
2008-09	7,706,670,914	35,166,874	51,237,219	8,601,835	7,801,676,842	3,117,605,940	350,139,280	145,067,572	8,163,255	3,620,976,047	320,456,031	11,743,108,920
2009-10	7,444,295,557	36,001,938	44,960,194	18,357,831	7,543,615,519	3,111,025,280	346,572,734	131,798,134	12,515,129	3,601,911,276	333,216,789	11,478,743,585
2010-11	7,426,513,133	32,352,596	55,938,570	38,046,723	7,552,851,022	3,164,713,691	358,817,033	134,299,711	13,250,049	3,671,080,484	333,317,863	11,557,249,369
2011-12	7,783,353,441	36,928,666	55,248,371	54,389,684	7,929,920,162	3,357,309,026	358,656,625	138,346,613	11,958,645	3,866,270,910	351,218,436	12,147,409,508
2012-13	7,887,641,698	44,800,083	54,257,266	54,664,817	8,041,363,863	3,373,522,961	363,871,518	142,814,353	10,052,601	3,890,261,433	360,983,135	12,292,608,432
2013-14	8,119,463,256	48,118,679	55,056,364	42,584,368	8,265,222,666	3,506,840,201	370,807,719	145,610,105	5,310,688	4,028,568,714	375,373,834	12,669,165,214
2014-15	8,497,445,987	58,695,965	57,758,096	76,009,821	8,689,909,869	3,685,518,571	441,102,461	147,310,111	-	4,273,931,142	397,191,695	13,361,032,706
2015-16	8,848,180,753	64,741,547	56,609,191	57,773,606	9,027,305,096	3,812,514,285	471,579,529	147,759,959	-	4,431,853,774	413,739,170	13,872,898,040
2016-17	9,236,083,328	71,397,858	58,867,827	84,998,850	9,451,347,864	3,960,596,828	461,175,426	147,301,159	-	4,569,073,413	431,856,143	14,452,277,420
2017-18 <sup>R</sup>	9,566,473,461	75,639,923	61,025,119	80,964,235	9,784,102,738	4,188,881,547	461,933,096	147,621,245	-	4,798,435,889	454,549,354	15,037,087,981
2018-19	9,985,023,757	83,583,335	59,622,239	104,812,150	10,233,041,481	4,339,702,831	471,848,018	147,392,460	-	4,958,943,309	485,868,900	15,677,853,690

<sup>R</sup>=Revised. Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division.

The table reflects amounts actually paid to local governments; excluded are Federal Aid, Federal Revenue Sharing Grants, and any allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall.

Locally levied taxes include:

County revenues: general property tax, license, local land transfer, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).

Municipal revenues: general property tax, license, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).

Shares of State administered taxes include distributable net proceeds generated from the following tax types:

County revenues: scrap tire; white goods; beer and wine excise; utility franchise\*; piped natural gas excise\*; State sales and use taxes imposed on telecommunications services\*; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity\* and piped natural gas\* (effective 2014-15)

Municipal revenues: utility franchise; piped natural gas excise; beer and wine excise; State sales and use taxes imposed on telecommunications services; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity and piped natural gas (effective 2014-15)

\*HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning in 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.

†Effective **January 1, 2007**, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the **January 1, 2007** effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collection for the quarter ended March 31, 2007.

††**Repeal of local reimbursements and revenue replacement option [§ 105-521]:**

The 2001 General Assembly repealed local reimbursements effective **July 1, 2003**; the 2002 General Assembly advanced the date of the scheduled repeal to **July 1, 2002**.

A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution initially scheduled to sunset in 2012.

[SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.]

Beginning with 2003-04, amounts shown include county and municipal receipts of the hold harmless distribution. Refer to *Table 64* for details.

††**Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]:**

Effective **October 1, 2007**, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44). For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.

Effective **October 1, 2008**, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective **October 1, 2009**, the remaining 0.25% Article 44 rate was assumed by the State.

The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. Refer to *Table 64* for details.

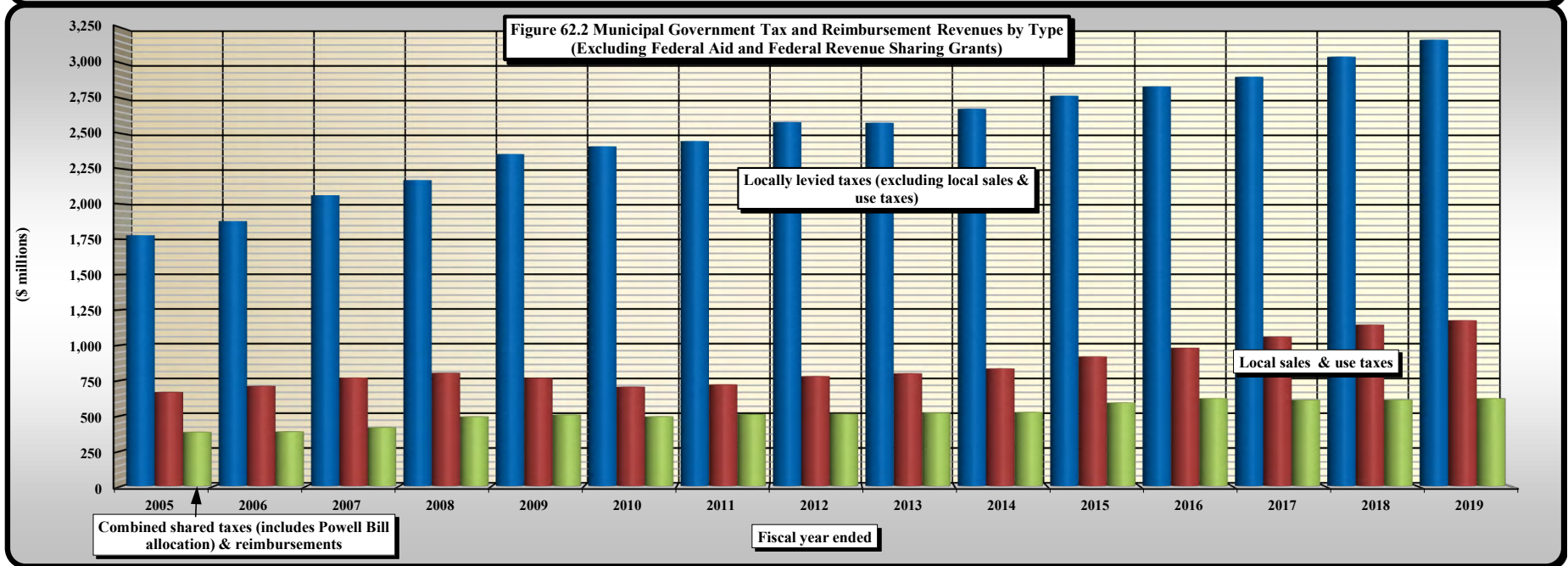
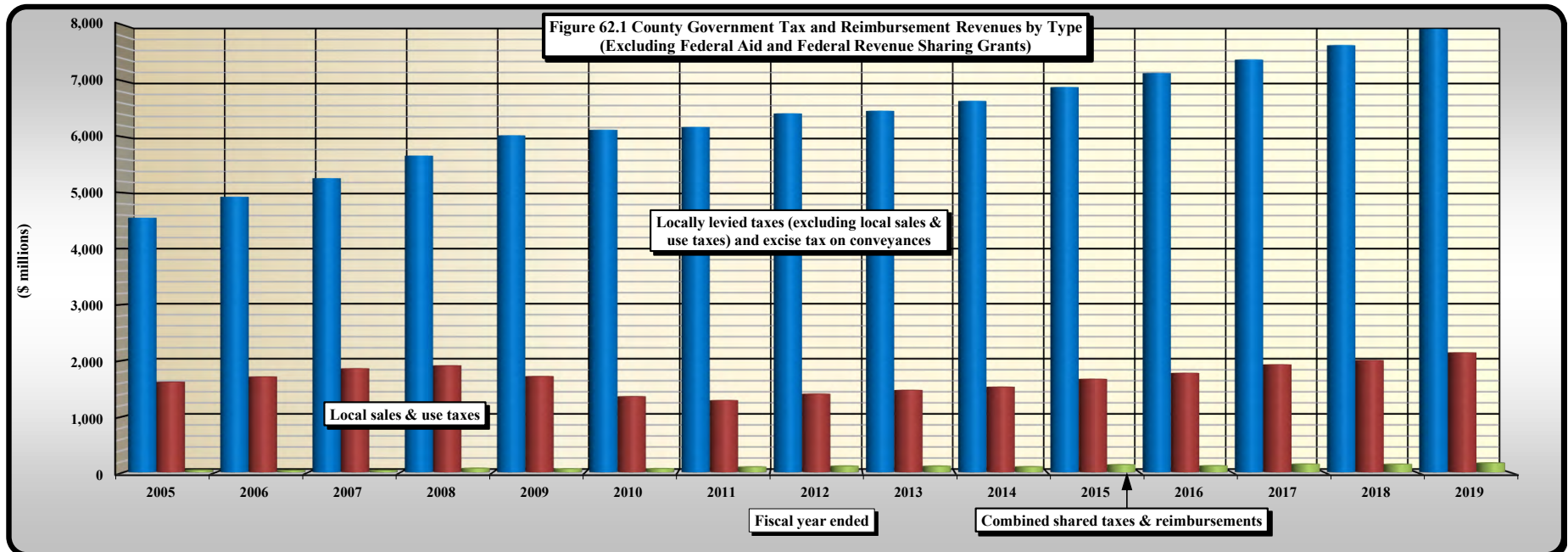
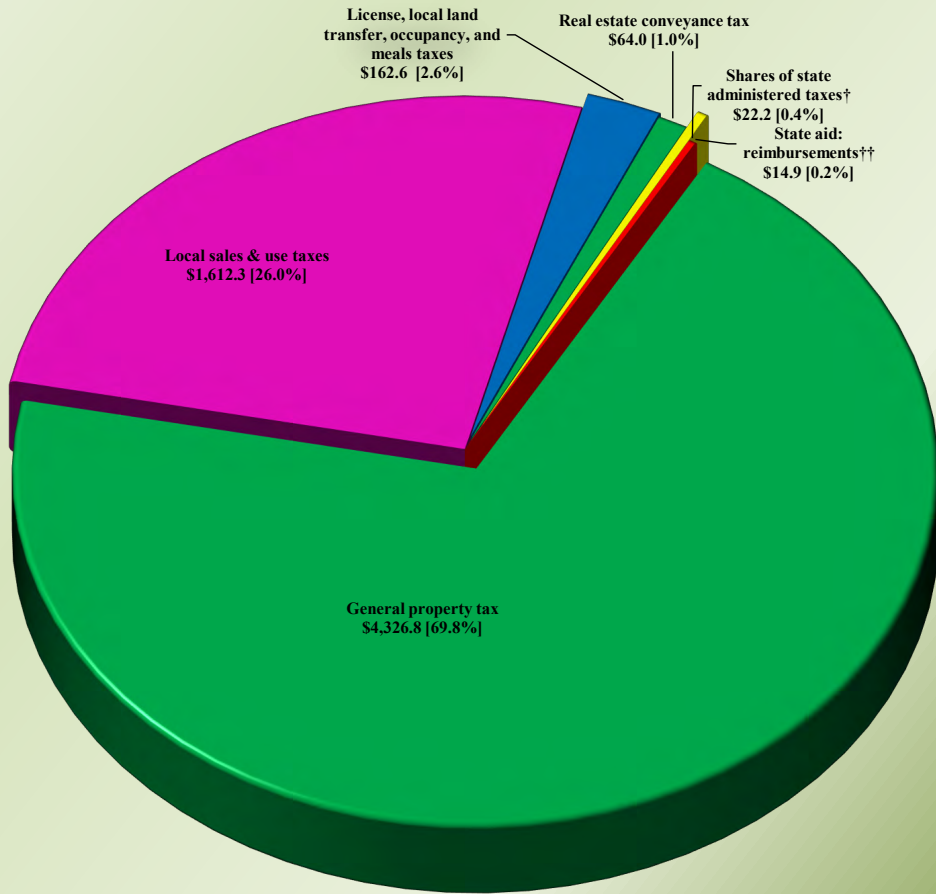
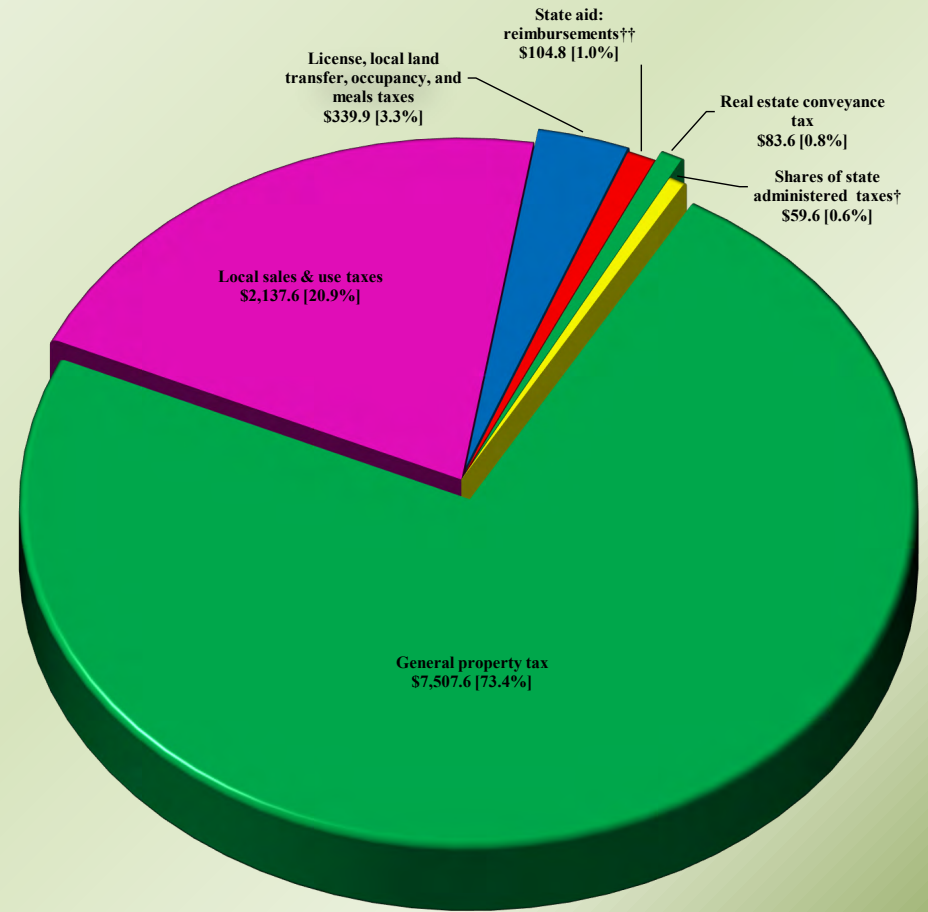


Figure 62.3 Fiscal Year 2004-2005  
[amounts in \$ millions]



†,†† see Table 63. Local Government Shares of State Administered Tax Levies by Types of Taxes and Table 64. State Aid Paid to Counties and Municipalities by Type.

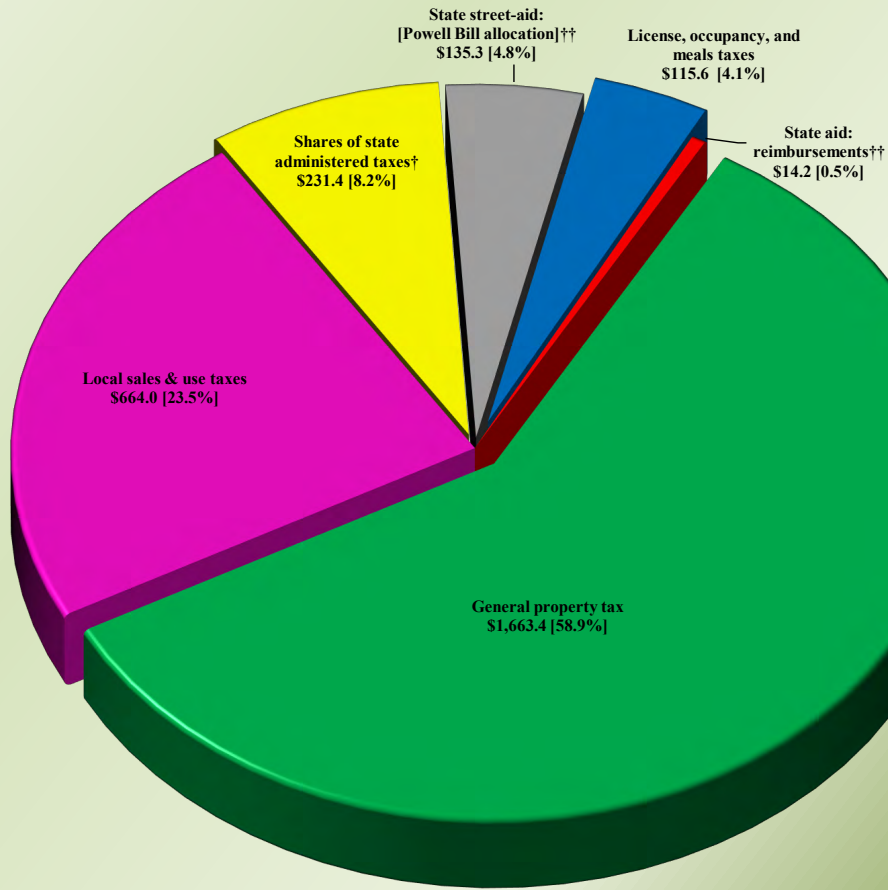
Figure 62.4 Fiscal Year 2018-2019  
[amounts in \$ millions]



†,†† see Table 63. Local Government Shares of State Administered Tax Levies by Types of Taxes and Table 64. State Aid Paid to Counties and Municipalities by Type.

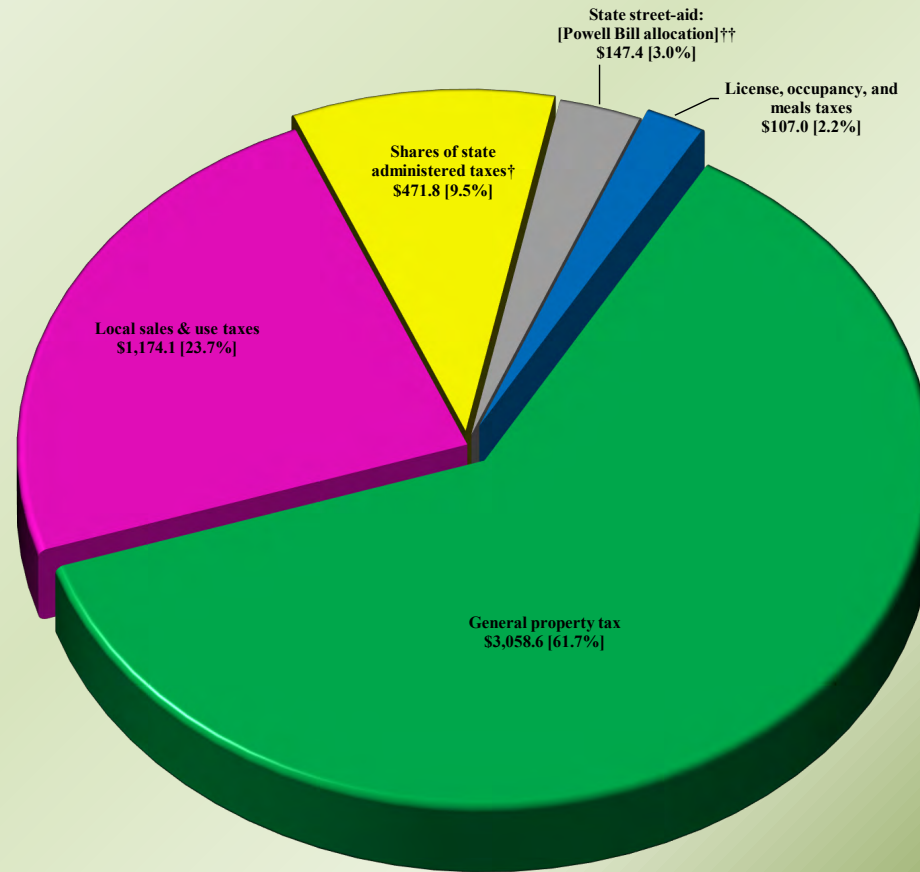
MUNICIPAL GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2004-2005 and 2018-2019

Figure 62.5 Fiscal Year 2004-2005  
[amounts in \$ millions]



†,†† see Table 63. Local Government Shares of State Administered Tax Levies by Types of Taxes and Table 64. State Aid Paid to Counties and Municipalities by Type.

Figure 62.6 Fiscal Year 2018-2019  
[amounts in \$ millions]



†,†† see Table 63. Local Government Shares of State Administered Tax Levies by Types of Taxes and Table 64. State Aid Paid to Counties and Municipalities by Type.

TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares										Municipal shares										Combined county and municipal shares of state levies
	White goods disposal tax	Scrap tire disposal tax	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/ piped natural gas excise taxes	State sales and use tax: 7% combined general rate				Total county shares	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/ piped natural gas excise taxes	State sales and use tax: 7% combined general rate				State street-aid [Powell Bill allocation]	Total municipal shares including [Powell Bill allocation]		
						Electricity	Piped natural gas	Tele-communications	Video Programming					Electricity	Piped natural gas	Tele-communications	Video Programming				
						§ 105-164.44K	§ 105-164.44L	§ 105-164.44F c,†	§ 105-164.44I d					§ 105-164.44K	§ 105-164.44L	§ 105-164.44F c	§ 105-164.44I d				
2004-05	3,023,674	8,140,943	-	11,074,970	-	-	-	-	-	22,239,587	-	18,703,575	156,416,273	-	-	56,290,836	-	135,305,539	366,716,223	388,955,810	
2005-06	2,969,528	8,563,891	-	11,112,647	-	-	-	-	-	22,646,065	-	19,117,119	163,132,254	-	-	53,898,653	-	136,850,768	372,998,794	395,644,859	
2006-07	3,403,652	9,120,878	-	11,331,104	179,017	-	90,055	4,256,828	-	28,381,533	-	20,285,733	162,523,725	-	9,280,203	73,206,999	9,280,203	137,970,401	403,267,060	431,648,593	
2007-08	3,192,414	9,686,747	-	11,625,997	264,687	-	129,716	23,235,169	48,134,729	-	21,447,336	183,505,420	-	-	68,793,155	50,736,002	157,707,780	482,189,695	530,324,424		
2008-09	2,495,654	9,767,090	1,458,453	11,623,425	286,829	-	141,220	25,464,547	51,237,219	1,458,453	21,756,175	193,632,766	-	-	77,533,417	55,758,468	145,067,572	495,206,852	546,444,071		
2009-10	2,200,533	10,014,453	3,456,976	3,693,538	302,486	-	132,266	25,159,942	44,960,194	3,456,976	7,166,791	204,110,095	-	-	75,054,809	56,784,064	131,798,134	478,370,868	523,331,062		
2010-11	2,645,832	10,932,165	3,378,816	14,341,963	312,478	-	118,621	24,208,695	55,938,570	3,378,816	19,679,325	211,661,419	-	-	68,796,925	55,300,547	134,299,711	493,116,745	549,055,315		
2011-12	2,629,996	11,600,911	3,511,093	11,674,809	289,142	-	132,753	25,409,668	55,248,371	3,511,093	22,435,300	203,817,248	-	-	72,413,555	56,479,430	138,346,613	497,003,239	552,251,610		
2012-13	2,630,297	11,637,880	3,273,395	11,415,207	318,578	-	123,869	24,858,040	54,257,266	3,273,395	21,140,618	218,063,254	-	-	66,575,522	54,818,729	142,814,353	506,685,871	560,943,137		
2013-14	2,615,774	11,980,813	2,962,322	12,572,701	334,232	-	115,864	24,474,657	55,056,364	2,962,322	23,150,478	228,330,912	-	-	62,413,171	53,950,836	145,610,105	516,417,825	571,474,188		
2014-15	3,168,812	12,107,978	3,408,276	13,845,823	71,224	466,277	2,355	112,213	24,575,138	57,758,096	3,408,276	25,679,310	52,473,589	230,032,873	14,066,506	60,710,404	54,731,501	147,310,111	588,412,572	646,170,667	
2015-16	2,493,559	13,139,685	3,440,231	13,018,840	-	669,337	2,712	93,728	23,751,098	56,609,191	3,440,231	24,001,878	-	327,930,766	12,218,548	50,928,437	53,059,668	147,759,959	619,339,488	675,948,679	
2016-17	2,864,515	13,291,102	3,680,995	14,387,896	-	615,521	2,349	93,003	23,932,446	58,867,827	3,680,995	25,147,033	-	312,927,128	14,783,398	50,848,376	53,788,497	147,301,159	608,476,585	667,344,412	
2017-18	5,047,539	13,495,023	3,792,655	14,477,566	-	616,989	2,897	83,692	23,508,759	61,025,119	3,792,655	24,382,211	-	315,856,122	18,916,696	46,169,516	52,815,897	147,621,245	609,554,342	670,579,461	
2018-19	3,071,655	14,222,890	3,940,910	14,908,713	-	656,286	3,547	77,412	22,740,825	59,622,239	3,940,910	24,685,473	-	329,873,137	19,147,134	43,026,741	51,174,623	147,392,460	619,240,478	678,862,716	

The table reflects amounts actually paid to local governments; amounts are shown by year in which received by local governments. Allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall are excluded.

aState street-aid allocations are made annually to incorporated eligible and qualifying municipalities to be expended for resurfacing streets within the corporate limits of the municipality, maintaining, repairing, constructing, reconstructing or widening of certain local streets, and other necessary appurtenances within the municipal limits (or for meeting the municipality's proportionate share of assessments levied for such purposes), or for the planning, construction and maintenance of bikeways, greenways, or sidewalks.

Effective through the fiscal year 2012-13 allocation, the annual allocation is a combination of appropriations sourced to the Highway and Highway Trust Funds; in addition to the 1 3/4¢ per gallon share of the motor fuels and alternative fuels tax revenue from the Highway Fund, municipalities received an annual amount equal to 6.5% of certain revenues from the Highway Trust Fund.

SL 2013-183, s. 3.1, effective July 1, 2013, amended § 136-41.1(a) such that the annual Powell Bill appropriation from the Highway Fund is an amount equal to 10.4% of the net collections generated during the immediately preceding fiscal year under § 105, Article 36C and alternative fuel taxed under § 105, Article 36D. SL 2013-183, s. 4.8(b)(3) abolished the 6.5% Highway Trust Fund annual appropriation component of the annual Powell Bill allocation.

Historical note: The first State street-aid allocation was disbursed in 1951 at a rate of 1/2¢ per gallon of taxed motor fuel; for fiscal years 1972 through 1981, the allocation rate was set at 1¢ per gallon; for fiscal years 1982 through 1986, the allocation rate was set at 1 3/8¢ per gallon. The 1 3/4¢ per gallon rate (effective for the fiscal year 1987 allocation) was established as result of the 1986 General Assembly's actions to increase the motor fuels tax rate to 14 cents per gallon plus 3% of the average wholesale price (15.5¢ per gallon) effective July 15, 1986.

bSL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010 (reflected in annual local government distribution transacted May 2010).

cThe sales and use tax imposition on telecommunications became effective January 1, 2002.

†HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning with 2006-07, Camden County has received a share of the distributable proceeds as a result of the legislation.

dEffective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

††SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9). [§ 105-164.44K and § 105-164.44L provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas.]

TABLE 64. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

Fiscal year	County reimbursements:							Municipal reimbursements:						Annual combined county/municipal reimbursements/distributions
	Exemption of inventories from property tax base a, †	Homestead exemption for elderly disabled†	Repeal of intangibles tax†	Sales taxes lost due to exemption of purchases made with food stamps†	Local government hold harmless distribution payments		Total county reimbursements/distributions	Exemption of inventories from property tax base a, †	Homestead exemption for elderly disabled†	Repeal of intangibles tax†	Sales taxes lost due to exemption of purchases made with food stamps†	Local government hold harmless distribution payments:		
					Transitional HH [§ 105-521]†	Medicaid HH [§ 105-523]††						Transitional HH [§ 105-521]†	Total municipal reimbursements/distributions	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
2004-05.....	-	-	-	-	14,855,944	-	14,855,944	-	-	-	-	14,157,460	14,157,460	29,013,405
2005-06.....	-	-	-	-	9,188,605	-	9,188,605	-	-	-	-	11,211,914	11,211,914	20,400,519
2006-07.....	-	-	-	-	4,021,523	-	4,021,523	-	-	-	-	10,070,276	10,070,276	14,091,799
2007-08.....	-	-	-	-	4,406,864	17,132,008	21,538,872	-	-	-	-	8,047,673	8,047,673	29,586,545
2008-09.....	-	-	-	-	4,000,835	4,601,001	8,601,835	-	-	-	-	8,163,255	8,163,255	16,765,090
2009-10.....	-	-	-	-	11,727,268	6,630,563	18,357,831	-	-	-	-	12,515,129	12,515,129	30,872,960
2010-11.....	-	-	-	-	13,494,583	24,552,141	38,046,723	-	-	-	-	13,250,049	13,250,049	51,296,772
2011-12.....	-	-	-	-	10,173,108	44,216,576	54,389,684	-	-	-	-	11,958,645	11,958,645	66,348,329
2012-13.....	-	-	-	-	7,412,422	47,252,395	54,664,817	-	-	-	-	10,052,601	10,052,601	64,717,418
2013-14.....	-	-	-	-	3,688,732	38,895,636	42,584,368	-	-	-	-	5,310,688	5,310,688	47,895,056
2014-15.....	-	-	-	-	-	76,009,821	76,009,821	-	-	-	-	-	-	76,009,821
2015-16.....	-	-	-	-	-	57,773,606	57,773,606	-	-	-	-	-	-	57,773,606
2016-17.....	-	-	-	-	-	84,998,850	84,998,850	-	-	-	-	-	-	84,998,850
2017-18.....	-	-	-	-	-	80,964,235	80,964,235	-	-	-	-	-	-	80,964,235
2018-19.....	-	-	-	-	-	104,812,150	104,812,150	-	-	-	-	-	-	104,812,150

Reimbursements are replacement revenues paid to local governments by the State intended to offset local revenue lost due to legislative changes.

Amounts are shown by year in which received by local governments.

Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

aPrior to repeal, local governments received two payments annually (in September and April) as reimbursement for local property taxes lost due to the exemption of inventories from the property tax base.

†Repeal of local reimbursements and revenue replacement option [§ 105-521]

The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution scheduled to sunset in 2012. [SB 402 (SL 2013-360, s. 6.17(b)) extends this distribution with modified provisions to September 2013.]

Transitional Hold Harmless [§ 105-521] - combined county and municipal portions:

2003-04	\$38,832,483	2008-09	\$12,164,089	2013-14	\$8,999,420	2018-19	-
2004-05	\$29,013,405	2009-10	\$24,242,397	2014-15	-		
2005-06	\$20,400,519	2010-11	\$26,744,631	2015-16	-		
2006-07	\$14,091,799	2011-12	\$22,131,753	2016-17	-		
2007-08	\$12,454,537	2012-13	\$17,465,023	2017-18	-		

††Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]

Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44).

For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.

Effective October 1, 2008, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective October 1, 2009, the remaining 0.25% Article 44 rate was assumed by the State.

The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. SL 14-100, s. 37.2(a), effective July 1, 2014, reduces each county's assured benefit from \$500,000 to \$375,000 annually; SL 14-100, s. 37.2(b), effective July 1, 2015, reduces each county's assured benefit from \$375,000 to \$250,000 annually; SL 14-100, s. 37.2(c), effective July 1, 2016, reduces each county's assured benefit from \$250,000 to \$125,000 annually; SL 14-100, s. 37.2(d), effective July 1, 2017, eliminates each county's assured benefit provision in the reimbursement calculation.

TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2018-2019

Counties	Locally Levied Taxes:							Excise tax on conveyances††† [S]	State aid:		County Shares of State Levied Taxes:							Total [S]
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								Statutory hold harmless Medicaid § 105-523 [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Scrap tire disposal tax [S]	White goods disposal tax [S]	Sales and Use tax: 7% combined general rate				
	County-wide property tax [S]	Taxes collected during fiscal year 2017-2018 according to tax type††:					County share: local government sales taxes [see notes a,b] [S]							Electricity† § 105-164.44K [S]	Piped natural gas† § 105-164.44L [S]	Telecommu-nications† § 105-164.44F [S]	Video programming § 105-164.44I [S]	
		License [S]	Land Transfer [S]	Meals [S]	Gross Receipts [S]	Occupancy [S]												
Alamance	83,882,095	84,506	-	-	64,173	903,642	31,161,280	956,490	-	53,382	263,802	225,103	50,082	-	-	-	191,927	117,836,483
Alexander	20,786,856	10,560	-	-	-	-	8,275,495	125,762	1,231,931	31,532	155,809	53,041	15,373	-	-	-	158,271	30,844,631
Alleghany	9,475,843	4,067	-	-	-	76,686	2,230,754	79,244	129,721	8,351	41,398	15,734	4,562	-	-	-	93,536	12,159,894
Anson	15,284,369	945	-	-	-	30,026	3,759,143	65,274	-	12,995	-	35,388	-	-	-	-	21,614	19,209,753
Ashe	18,000,158	6,937	-	-	2,345	274,351	7,160,762	169,013	-	21,319	-	38,018	11,020	-	-	-	79,922	25,763,844
Avery	21,734,410	7,440	-	-	-	-	5,646,225	278,245	157,643	13,299	-	24,963	1,670	-	-	-	49,877	27,913,773
Beaufort	35,192,775	2,545	-	-	25,031	-	9,560,846	171,435	-	29,996	148,230	65,953	19,115	-	-	-	118,183	45,334,110
Bertie	10,914,897	4,255	-	-	64	-	2,642,041	33,619	-	12,143	59,921	27,493	-	-	-	-	3,205	13,697,637
Bladen	23,540,490	900	-	-	-	-	6,303,605	57,140	-	23,333	-	47,938	13,894	-	-	-	38,708	30,026,008
Brunswick	125,692,104	66,959	-	-	-	1,589,493	25,652,834	1,909,959	4,058,419	58,905	292,723	181,515	52,643	-	-	-	425,200	159,980,754
Buncombe	196,441,962	193,895	-	-	829,749	23,324,431	90,046,692 a	3,097,935	-	127,763	629,653	359,491	80,079	-	-	-	1,420,986	316,552,636
Burke	46,680,962	18,295	-	-	38,987	523,468	15,316,911	308,823	812,476	51,769	256,454	125,612	-	-	-	-	248,566	64,382,323
Cabarrus	165,506,517	567,234	-	-	295,830	5,681,813	51,213,215	2,042,680	3,353,921	47,074	-	283,101	62,999	-	-	-	533,747	229,588,133
Caldwell	44,259,435	33,088	-	-	3,940	131,365	11,479,990	262,153	286,945	38,420	-	115,330	33,431	-	-	-	365,487	57,009,585
Camden	8,171,485	3,085	543,753	-	821	25,580	2,136,291	77,790	455,561	9,008	44,565	14,347	4,159	656,286	3,547	77,412	47,387	12,271,076
Carteret	46,692,886	39,450	-	-	852,768	7,578,125	17,854,076	855,350	1,181,207	34,887	172,600	97,309	28,207	-	-	-	416,103	75,802,968
Caswell	11,811,374	545	-	-	-	-	4,243,450	47,477	291,942	18,490	90,988	32,424	7,231	-	-	-	13,541	16,557,461
Catawba	98,459,014	34,197	-	-	211,648	-	37,718,224	812,188	-	74,618	369,219	218,044	63,207	-	-	-	570,055	138,530,413
Chatham	69,697,764	22,209	-	-	18,042	118,808	14,553,667	835,507	2,659,851	49,922	246,227	101,123	29,306	-	-	-	202,694	88,535,120
Cherokee	16,835,054	6,225	-	-	4,464	396,751	7,949,116	170,054	-	22,184	109,883	40,032	8,913	-	-	-	47,998	25,590,674
Chowan	10,976,100	4,860	580,063	-	6,624	159,567	3,105,586	52,740	17,991	8,338	41,121	19,823	4,419	-	-	-	14,513	14,991,746
Clay	8,477,639	3,900	-	-	-	37,144	2,710,263	89,317	-	9,691	48,013	15,879	4,604	-	-	-	21,730	11,418,181
Cleveland	63,923,959	20,415	-	-	75,274	693,108	20,184,445	663,509	-	50,419	-	136,508	39,568	-	-	-	264,817	86,052,022
Columbus	30,963,943	18,680	-	-	22,716	114,787	9,818,852	87,976	-	35,451	-	78,795	5,270	-	-	-	84,152	41,330,623
Craven	51,299,638	54,638	-	-	122,309	1,833,123	18,653,223	517,003	2,073,577	38,788	191,659	143,756	41,666	-	-	-	278,948	75,248,330
Cumberland	186,486,453	254,477	-	6,806,270	813,297	6,126,728	55,800,656	1,378,312	-	76,424	378,120	456,821	132,403	-	-	-	479,752	259,189,713
Currituck	30,809,197	484,093	4,165,710	-	-	11,913,048	10,602,975	470,420	341,622	23,222	115,219	36,798	10,670	-	-	-	327,364	59,300,339
Dare	63,359,674	67,199	7,133,435	2,598,309	-	29,708,764	20,396,078	773,555	275,912	15,718	77,848	50,834	-	-	-	-	112,677	124,570,002
Davidson	77,706,796	58,490	-	-	44,358	-	30,214,588	680,485	2,692,529	92,646	458,431	231,120	66,994	-	-	-	804,152	113,050,590
Davie	34,261,994	19,352	-	-	2,585	135,390	9,384,267	247,767	948,302	29,278	-	59,059	17,122	-	-	-	109,442	45,214,557
Duplin	31,352,973	20,765	-	-	9,209	240,283	11,412,239	97,934	879,800	39,623	-	82,849	18,456	-	-	-	21,253	44,175,383
Durham	289,664,250	1,779,784	-	-	483,132	12,161,069	68,057,685 b	3,618,657	3,371,786	37,064	183,665	424,019	122,943	-	-	-	451,004	380,355,059
Edgecombe	30,176,968	25,979	-	-	6,212	77,353	7,289,290	112,746	-	18,978	93,801	73,881	21,412	-	-	-	44,708	37,941,328
Forsyth	264,602,861	271,509	-	-	1,839,815	6,099,219	67,826,495	2,570,215	-	52,947	261,601	516,817	-	-	-	-	533,268	344,574,747
Franklin	45,374,378	2,861	-	-	-	73,155	13,674,289	519,911	1,427,775	50,877	251,543	92,041	26,687	-	-	-	121,178	61,614,696

a Includes \$19,878,335.89 paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.

b Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$28,841,238.66.

† HB 787 (SL 2005-433, s.10(a)) authorizes counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and sales and use tax levied on telecommunications services. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9).

TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	County Shares of State Levied Taxes:								Total		
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:		Sales and Use tax: 7% combined general rate								
	County-wide property tax	Taxes collected during fiscal year 2017-2018 according to tax type††:					County share: local government sales taxes [see notes a,b]		Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Electricity†, Piped natural gas†, Telecommunications†, Video programming					
		License	Land Transfer	Meals	Gross Receipts	Occupancy								Electricity† § 105-164.44K	Piped natural gas† § 105-164.44L	Telecommunications† § 105-164.44F		Video programming § 105-164.44I	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Gaston	146,006,521	378,932	-	-	163,971	1,613,260	41,884,380	1,319,659	375,393	70,849	140,266	302,361	87,664	-	-	-	-	412,746	192,756,002
Gates	7,107,626	1,250	-	-	-	-	2,290,602	23,780	368,434	10,227	50,657	16,656	2,560	-	-	-	-	1,299	9,873,091
Graham	6,800,770	4,776	-	-	-	259,922	2,076,563	34,194	-	7,104	-	12,185	3,531	-	-	-	-	3,826	9,202,872
Granville	40,671,683	165,360	-	-	-	351,886	8,500,844	303,830	2,058,998	33,201	164,585	83,269	24,141	-	-	-	-	67,519	52,425,315
Greene	8,906,930	7,002	-	-	-	-	3,916,430	24,287	430,932	16,723	82,588	29,656	-	-	-	-	-	88,974	13,503,522
Guilford	376,902,548	151,069	-	-	840,943	6,044,016	91,726,084	3,219,806	-	82,098	407,134	729,760	-	-	-	-	-	753,394	480,856,851
Halifax	28,434,141	18,914	-	-	28,745	934,626	10,694,880	107,194	-	26,183	129,430	72,253	-	-	-	-	-	85,053	40,531,418
Harnett	65,255,767	-	-	-	-	13,864	27,430,334	597,726	3,409,974	92,762	-	181,637	-	-	-	-	-	191,975	97,174,038
Haywood	44,155,411	227,387	-	-	32,805	1,570,359	15,218,897	454,228	-	39,439	194,655	86,424	25,055	-	-	-	-	315,669	62,320,328
Henderson	79,238,223	15,646	-	-	56,369	2,304,334	26,201,690	915,097	2,554,884	70,076	347,027	160,026	-	-	-	-	-	489,512	112,352,884
Hertford	13,888,008	9,447	-	-	26,299	48,248	5,044,941	29,949	-	12,735	62,838	33,345	7,429	-	-	-	-	33,554	19,196,791
Hoke	27,080,800	874,613	-	-	14,978	-	9,404,594	248,077	887,969	42,169	209,353	73,706	-	-	-	-	-	19,560	38,855,819
Hyde	7,309,591	714	-	-	-	567,256	1,546,034	38,903	5,460	4,808	23,618	7,640	1,705	-	-	-	-	2,908	9,508,637
Iredell	122,988,013	78,030	-	-	229,120	-	37,578,421	1,904,338	2,583,493	92,970	459,379	243,509	70,602	-	-	-	-	466,484	166,694,357
Jackson	35,782,389	29,721	-	-	25,991	1,092,332	13,357,583	614,954	1,183,911	34,723	172,487	60,169	17,448	-	-	-	-	62,939	52,434,648
Johnston	132,302,012	75,945	-	-	-	841,195	43,491,285	1,839,274	2,578,651	120,398	598,006	267,834	77,668	-	-	-	-	348,603	182,540,872
Jones	7,025,385	2,030	-	-	219	-	2,108,564	23,919	-	7,416	36,455	14,106	-	-	-	-	-	4,974	9,223,068
Lee	44,127,356	4,076	-	-	89,915	250,137	14,570,886	255,395	-	25,350	63,611	82,703	23,975	-	-	-	-	190,879	59,684,283
Lenoir	33,960,335	19,710	-	-	43,392	257,303	11,511,434	90,272	-	29,272	144,666	79,658	-	-	-	-	-	144,771	46,280,812
Lincoln	57,823,734	388,183	-	-	41,592	128,795	20,885,592	715,458	965,861	63,380	314,288	115,147	33,385	-	-	-	-	211,971	81,687,386
Macon	28,413,824	106,541	-	-	26,468	960,373	10,239,669	407,212	-	26,645	-	49,194	14,263	-	-	-	-	80,578	40,324,768
Madison	11,812,239	11,100	-	-	-	364,089	3,988,593	101,126	51,485	16,207	-	30,773	6,852	-	-	-	-	16,129	16,398,593
Martin	15,536,566	4,440	-	-	10,789	273,449	4,925,254	32,020	-	12,985	64,125	32,537	-	-	-	-	-	33,497	20,925,662
McDowell	22,655,263	17,160	-	-	-	542,955	9,989,751	208,075	30,098	32,097	-	63,828	18,505	-	-	-	-	162,263	33,719,995
Mecklenburg	1,062,574,277	268,831	-	-	34,672,041	5,577,369	61,013,333	255,514,985	b 15,113,413	-	50,377	250,163	1,483,503	330,174	-	-	-	628,222	1,437,476,688
Mitchell	10,404,129	6,000	-	-	-	72,000	3,606,126	79,959	-	11,013	-	21,160	6,133	-	-	-	-	49,827	14,256,347
Montgomery	19,894,151	8,400	-	-	646	43,532	5,404,537	112,801	53,597	17,501	86,468	38,609	-	-	-	-	-	18,124	25,678,366
Moore	59,283,514	39,336	-	-	74,438	1,645,378	18,053,024	939,164	2,597,781	41,660	206,350	134,840	39,094	-	-	-	-	15,411	83,069,991
Nash	50,844,986	221,109	-	-	87,612	1,556,968	15,656,811	316,373	-	36,452	180,554	131,675	38,171	-	-	-	-	185,241	69,255,951
New Hanover	190,844,243	708,555	-	-	686,315	5,938,083	75,061,824	2,567,839	1,481,034	84,985	421,522	316,329	91,732	-	-	-	-	1,174,749	279,377,211
Northampton	19,087,587	4,265	-	-	-	86,262	3,094,577	63,116	-	12,926	63,944	28,968	-	-	-	-	-	6,087	22,447,732
Onslow	100,212,524	11,650	-	-	346,661	2,089,905	42,519,103	1,201,860	6,556,784	98,813	490,552	272,028	78,869	-	-	-	-	935,960	154,814,709
Orange	158,210,551	498,378	-	-	87,953	1,581,745	23,352,895	b 1,292,712	7,696,244	48,558	240,640	197,475	57,253	-	-	-	-	285,241	193,549,645
Pamlico	10,715,360	4,235	-	-	-	-	2,904,217	73,084	198,001	6,857	33,836	18,455	5,349	-	-	-	-	10,197	13,969,592
Pasquotank	25,486,809	9,620	1,810,495	-	76,778	651,219	8,972,523	148,899	-	19,499	96,255	55,442	-	-	-	-	-	222,214	37,549,752

b Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$57,880,595.36; Orange County, \$7,739,127.01.



TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	County Shares of State Levied Taxes:									Total
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:				Sales and Use tax: 7% combined general rate					
	County-wide property tax	Taxes collected during fiscal year 2017-2018 according to tax type††:					County share: local government sales taxes [see notes a,b]		Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Electricity†, Piped natural gas†, Telecommunications†, Video programming				
		License	Land Transfer	Meals	Gross Receipts	Occupancy								Electricity† § 105-164.44K	Piped natural gas† § 105-164.44L	Telecommunications† § 105-164.44F	Video programming § 105-164.44I	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Pender	49,001,318	15,530	-	-	-	13,368	13,719,170	558,693	959,100	46,606	231,488	83,990	18,689	-	-	-	280,732	64,928,685
Perquimans	9,507,411	11,847	443,018	-	-	7,837	2,120,866	44,635	316,817	9,569	47,240	18,949	4,220	-	-	-	18,386	12,550,794
Person	32,482,471	22,116	-	-	14,571	294,625	8,573,921	164,428	-	27,672	136,866	55,281	16,024	-	-	-	60,578	41,848,554
Pitt	93,235,214	7,975	-	-	282,312	2,363,110	30,777,691	887,956	1,074,997	56,054	277,630	246,243	71,389	-	-	-	382,984	129,663,555
Polk	15,616,786	8,280	-	-	-	245,521	4,465,463	157,609	451,360	15,543	-	29,478	8,546	-	-	-	22,819	21,021,403
Randolph	71,303,805	120,425	-	-	43,089	1,020,429	25,735,582	446,426	1,962,927	77,752	-	199,386	-	-	-	-	336,822	101,246,643
Richmond	27,632,946	7,898	-	-	27,643	381,282	7,084,562	101,657	-	23,643	73,919	62,560	18,135	-	-	-	197,942	35,612,187
Robeson	53,819,077	40,817	-	-	56,703	-	25,638,926	167,662	-	83,195	-	183,632	-	-	-	-	191,607	80,181,618
Rockingham	51,606,336	68,368	-	-	31,576	335,794	14,948,363	233,245	-	47,100	232,694	127,104	8,513	-	-	-	224,919	67,864,012
Rowan	82,539,436	75,050	-	-	129,907	875,123	26,044,121	537,365	-	68,057	336,510	196,017	56,818	-	-	-	382,916	111,241,320
Rutherford	42,142,730	10,350	-	-	28,637	1,167,470	14,440,831	284,965	-	42,996	-	94,514	27,399	-	-	-	37,317	58,277,208
Sampson	38,626,253	21,660	-	-	17,685	117,879	13,166,844	120,050	-	45,311	-	88,464	-	-	-	-	46,648	52,250,795
Scotland	22,244,799	14,100	-	-	22,326	309,808	7,443,995	72,901	-	16,043	79,322	49,665	11,065	-	-	-	53,670	30,317,694
Stanly	32,933,557	50,848	-	-	26,605	310,361	10,271,826	272,464	424,239	28,458	140,755	86,687	25,133	-	-	-	142,248	44,713,181
Stokes	26,109,856	26,442	-	-	-	-	9,248,421	124,845	1,118,909	33,941	167,100	64,720	18,758	-	-	-	103,908	37,016,900
Surry	35,461,975	33,473	-	-	82,801	109,562	18,973,832	218,025	-	48,819	240,792	101,355	22,577	-	-	-	205,985	55,499,195
Swain	6,026,877	7,620	-	-	-	913,639	3,490,356	77,927	251,535	11,574	-	20,483	4,565	-	-	-	32,690	10,837,265
Transylvania	29,686,875	-	-	-	-	831,956	8,105,000	385,449	927,352	22,593	111,602	47,818	-	-	-	-	105,347	40,223,992
Tyrrell	3,555,489	1,725	-	-	-	6,517	798,532	34,168	56,623	3,000	14,972	5,918	1,717	-	-	-	546	4,479,207
Union	191,033,995	57,120	-	-	254,251	-	46,352,523	2,428,389	8,939,505	64,314	318,146	315,402	91,453	-	-	-	489,635	250,344,732
Vance	24,583,620	16,161	-	-	27,828	429,315	8,996,150	92,541	-	25,968	128,661	62,553	18,132	-	-	-	122,498	34,503,428
Wake	970,111,645	508,434	-	29,135,183	4,956,511	25,997,116	174,277,085	14,917,863	22,932,918	180,498	892,609	1,450,763	420,694	-	-	-	1,596,341	1,247,377,660
Warren	19,218,622	2,000	-	-	-	-	3,616,455	110,654	-	15,885	78,557	28,035	8,127	-	-	-	11,776	23,090,111
Washington	8,443,425	37,081	-	-	-	139,582	2,417,522	14,533	-	6,907	34,096	17,137	3,820	-	-	-	12,975	11,127,078
Watauga	32,540,604	12,150	-	-	68,447	1,640,507	12,569,694	542,923	2,081,912	30,652	-	77,771	22,553	-	-	-	325,863	49,913,075
Wayne	55,719,777	57,949	-	-	60,076	170,410	22,932,845	317,744	-	72,495	132,008	172,581	50,018	-	-	-	480,277	80,166,180
Wilkes	37,676,014	11,295	-	-	-	-	18,066,986	179,269	-	53,601	263,970	97,005	28,116	-	-	-	224,250	56,600,506
Wilson	50,542,842	32,387	-	-	107,025	1,206,916	15,188,408	262,261	-	23,702	117,250	113,358	32,856	-	-	-	67,207	67,694,212
Yadkin	20,043,904	14,580	-	-	1,090	25,079	7,158,403	81,629	596,061	27,166	134,581	52,861	15,325	-	-	-	76,806	28,227,485
Yancey	13,885,602	12,780	-	-	-	97,295	4,070,008	90,381	-	14,484	-	25,350	7,349	-	-	-	68,820	18,272,069
All counties	7,507,573,800	9,873,225	14,676,474	73,211,803	20,581,844	242,134,602	2,137,553,853	83,583,335	104,812,150	3,940,910	14,908,713	14,222,890	3,071,655	656,286	3,547	77,412	22,740,825	10,253,623,325

b Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Wake, \$89,647,936.52.

Note: County-wide property tax levies are computations derived by applying the county-wide tax rate to the total assessed valuation of all property locally taxable and do not include supplementary school district levies.

County-wide property tax levies generally reflect the assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of January 1, 2018, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2018, net of releases made by that date. Detail may not add to totals due to rounding.

†† License, land transfer, meals, gross receipts, and occupancy taxes collections are compiled from source data reported for county jurisdictions on Form TR-1-18 as processed by the NCDOR Local Government Division. SL 2014-3 repeals county authority to levy general privilege license taxes pursuant to § 153A-152 as of July 1, 2015. Repeal of this statute does not affect county authorization to levy county beer and wine taxes, county animal taxes, and other types of businesses authorized by statutes other than § 153A-152.

County governments are authorized to levy a gross receipts tax on the short-term lease or rental of vehicles at retail to the general public (tax rate not to exceed 1.5%). [§ 153A-156]

County governments are authorized to levy a gross receipts tax of 1.2% on the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. [§ 153A-156.1]

††† Computations of county retained shares generated from July 2018 through June 2019 transactions are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of the State's allocation of the excise tax on conveyances. The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR [a county may retain two percent (2%) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration].

Amounts in the above table reflect each county's reportable one-half of net proceeds plus an associated two percent (2%) of the amount of tax proceeds retained by the county as compensation for the county's cost of collection and administration. Refer to Table 77 for information pertaining to net proceeds of the excise tax on conveyances attributed by county by fiscal year; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2018-2019

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2017-2018 according to tax type:				Municipal local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Alamance	231,101	-	-	-	-	278,791	764	4,725	32,838	3,235	3,442	633	29,152	584,681	
Burlington*	29,517,001	222,980	-	-	-	13,537,180	37,089	229,540	3,044,988	266,106	746,526	370,616	1,428,178	49,400,203	
Elon	2,728,855	295	-	-	-	2,983,851	8,294	52,641	309,063	35,896	47,443	94,259	282,164	6,542,761	
Gibsonville*	3,323,330	160	-	-	-	1,414,302	5,008	31,054	284,543	27,231	47,690	58,259	192,327	5,383,903	
Graham	5,447,504	565	-	-	-	3,823,194	10,452	64,644	643,937	62,350	180,066	93,480	393,558	10,719,749	
Green Level	313,274	-	-	-	-	549,278	1,503	9,287	50,743	2,661	10,307	7,036	57,448	1,001,537	
Haw River	706,404	-	-	-	-	617,640	1,690	10,461	101,790	9,042	30,247	12,952	62,039	1,552,264	
Mebane*	10,221,817	1,005	-	-	-	3,327,233	9,282	57,739	1,104,780	51,949	91,414	63,943	351,935	15,281,098	
Ossipee	18,114	-	-	-	-	148,962	408	2,516	13,646	306	4,355	1,908	-	190,214	
Sweepsonville	-	-	-	-	-	362,076	-	6,218	86,633	12,674	2,370	4,651	-	474,622	
Alexander															
Taylorsville	749,256	-	-	-	-	642,091	1,519	9,272	138,343	2,428	46,225	33,529	59,109	1,681,773	
Alleghany															
Sparta	566,520	315	-	-	-	516,357	1,261	7,803	252,999	30	17,155	7,702	58,380	1,428,522	
Anson															
Ansonville	127,247	-	-	-	-	133,446	423	1,649	20,211	-	2,650	1,981	24,198	311,805	
Lilesville	88,158	-	-	-	-	116,817	371	-	16,855	8	6,703	2,157	17,566	248,634	
McFarlan	9,614	-	-	-	-	26,057	-	-	2,344	1	101	-	4,500	42,616	
Morven	77,804	-	-	-	-	106,290	337	1,316	17,157	4	5,711	655	16,372	225,645	
Peachland	57,578	-	-	-	-	90,752	287	-	13,698	-	6,255	611	16,196	185,376	
Polkton	123,563	-	-	-	-	672,406	2,115	12,849	35,730	1	9,472	1,709	80,775	938,619	
Wadesboro	1,957,685	600	-	-	-	1,209,211	3,830	23,605	278,086	17,315	34,577	31,197	170,691	3,726,796	
Ashe															
Jefferson	615,491	-	-	-	-	489,191	1,101	6,789	138,755	5,622	4,314	8,895	52,041	1,322,198	
Lansing	28,775	-	-	-	-	48,384	-	-	6,433	-	1,415	282	5,768	91,057	
West Jefferson	1,398,871	465	-	-	66,151	404,805	910	5,621	185,986	3,851	16,347	703	43,911	2,127,622	
Avery															
Banner Elk	1,249,740	375	-	-	240,316	441,798	794	4,865	95,079	7,957	18,947	6,292	40,760	2,106,923	
Beech Mountain** See Watauga County															
Crossnore	24,938	-	-	-	-	75,813	137	-	8,273	-	1,657	505	7,590	118,913	
Elk Park	67,400	45	-	-	-	175,769	317	1,237	16,054	-	3,092	3,743	13,052	280,709	
Grandfather Village	-	-	-	-	-	9,686	-	108	29,537	-	187	82	-	39,600	
Newland	354,490	1,080	-	-	-	277,030	500	3,071	86,961	3,604	17,714	4,172	25,514	774,136	
Seven Devils** See Watauga County															
Sugar Mountain	1,257,584	-	-	-	243,213	76,720	138	851	140,848	318	1,498	7,565	26,383	1,755,119	
Beaufort															
Aurora	140,377	-	-	-	-	141,094	348	2,139	28,655	-	6,857	2,638	23,811	345,918	
Bath	116,633	-	-	-	-	67,708	167	1,028	4,627	-	6,234	309	7,791	204,497	
Belhaven	637,896	-	-	-	-	454,748	1,121	6,913	83,031	-	21,099	7,010	57,455	1,269,273	
Chocowinity	362,682	5,690	-	-	-	233,663	576	3,552	50,576	-	16,498	-	26,750	699,987	
Pantego	32,156	-	-	-	-	49,547	122	756	10,781	-	8,209	10	6,431	108,012	
Washington	4,563,501	47,615	-	20,369	358,832	2,688,807	6,623	40,771	1,026,131	49,243	120,305	92,646	278,973	9,293,816	
Washington Park	153,596	-	-	-	-	123,319	303	1,867	6,553	2,317	3,792	2,534	14,450	308,729	
Bertie															
Askewville	22,047	-	-	-	-	51,620	161	994	8,039	-	701	757	8,115	92,433	
Aulander	240,045	-	-	-	-	185,620	581	3,578	54,472	-	7,559	4,534	27,475	523,864	
Colerain	60,609	-	-	-	-	42,383	133	817	12,346	-	4,113	2,388	4,288	127,076	
Kelford	26,299	-	-	-	-	51,396	161	989	7,811	-	1,355	-	8,239	96,250	
Lewiston-Woodville	130,721	-	-	-	-	115,306	361	2,221	18,644	435	5,254	528	14,597	288,067	
Powellsville	25,639	-	-	-	-	56,982	178	1,097	7,450	-	2,066	1,479	7,016	101,908	
Roxobel	24,544	-	-	-	-	49,086	154	946	8,982	1	2,129	720	8,172	94,734	
Windsor	196,111	-	-	-	-	771,313	2,422	14,998	114,141	4,344	24,538	35,585	96,608	1,260,060	
Bladen															
Bladenboro	557,372	5,863	-	-	-	219,209	1,204	-	74,754	2,048	14,334	12,142	55,912	942,837	
Clarkton	446,953	-	-	-	-	164,938	576	3,558	146,476	1,000	6,639	4,864	33,244	808,248	
Dublin	84,605	-	-	-	-	32,752	243	1,495	16,475	1,793	3,050	3,287	11,875	155,576	
East Arcadia	51,649	-	-	-	-	20,669	-	2,029	8,044	-	1,350	1,546	12,716	98,003	
Elizabethtown	1,749,350	2,055	-	-	-	684,249	2,462	15,162	261,333	1,128	31,852	31,296	108,744	2,887,632	
Tar Heel	25,715	-	-	-	-	10,142	-	-	4,479	-	1,288	855	6,066	48,572	
White Lake	776,437	5,415	-	-	-	264,603	603	3,725	91,021	-	5,863	28,499	24,124	1,200,289	



TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2017-2018 according to tax type:				Municipal local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Carteret															
Atlantic Beach	2,653,414	4,270	-	-	-	1,150,750	1,049	6,468	314,651	-	29,341	80,443	57,361	4,297,747	
Beaufort	3,452,279	375	-	-	-	1,336,925	2,944	18,147	317,115	-	33,317	25,772	119,202	5,306,077	
Bogue	39,808	-	-	-	-	17,114	-	3,141	47,608	-	1,239	5,174	21,227	135,311	
Cape Carteret	892,930	135	-	-	-	353,055	1,528	9,437	108,833	320	7,552	26,491	74,621	1,474,902	
Cedar Point	244,807	3,105	-	-	-	104,819	1,016	6,295	69,224	1,401	13,334	25,668	35,024	504,694	
Emerald Isle	4,332,071	-	-	-	-	2,006,825	2,650	16,350	474,165	-	31,165	103,737	146,814	7,113,776	
Indian Beach	965,224	-	-	-	-	425,503	-	549	86,468	-	2,605	14,346	-	1,494,695	
Morehead City	7,184,087	130	-	29,877	-	3,113,438	6,564	40,529	860,705	17,253	98,387	117,267	264,020	11,732,258	
Newport	1,270,870	-	-	-	-	556,289	3,385	20,900	208,549	70	24,643	40,233	123,484	2,248,423	
Pelletier	46,968	-	-	-	-	19,631	-	3,176	30,074	2	5,403	5,883	19,671	130,808	
Pine Knoll Shores	1,810,653	75	-	-	-	933,144	942	5,799	192,624	119	20,750	22,753	44,488	3,031,347	
Caswell															
Milton	41,639	749	-	-	-	21,732	-	726	6,624	2	1,048	555	-	73,076	
Yanceyville	336,023	-	-	-	-	172,135	1,423	8,767	90,851	7,473	13,432	11,456	39,779	681,338	
Catawba															
Brookford	93,799	-	-	-	-	99,980	261	1,612	10,641	759	1,131	3,291	14,592	226,066	
Catawba	375,610	-	-	-	-	161,753	423	2,610	39,386	246	11,267	3,519	21,142	615,955	
Claremont	2,168,719	-	-	-	10,268	390,902	1,022	6,313	372,643	6,968	28,946	31,607	43,903	3,061,291	
Conover	5,595,430	2,170	-	870	-	2,245,962	5,878	36,347	785,050	39,635	88,589	59,411	248,528	9,107,870	
Hickory*	27,380,632	189,436	-	163,224	2,050,198	10,866,742	28,428	175,642	3,149,772	200,165	420,874	372,147	1,180,086	46,177,346	
Long View*	1,587,767	1,818	-	-	-	1,292,395	3,403	20,986	261,712	24,596	15,457	140,741	3,366,850		
Maiden*	6,056,137	-	-	82	-	908,743	2,374	14,648	756,854	25,564	46,831	18,283	109,473	7,938,989	
Newton	6,054,418	130	-	22,819	-	3,485,454	9,109	56,210	786,947	42,177	135,719	68,371	376,263	11,037,618	
Chatham															
Cary**	See Wake County														
Goldston	59,141	-	-	-	-	77,358	192	1,175	10,673	1,474	2,838	815	11,320	164,986	
Pittsboro	2,408,790	817	-	-	-	1,292,485	3,219	19,884	191,010	16,268	23,108	29,826	129,673	4,115,080	
Siler City	2,445,262	5,650	-	873	-	2,392,991	5,938	36,481	350,481	18,488	40,318	30,909	219,228	5,546,618	
Cherokee															
Andrews	720,602	-	-	-	-	582,234	1,280	7,911	88,062	-	16,195	4,981	54,068	1,475,333	
Murphy	894,427	-	-	-	-	534,337	1,174	7,255	39,333	53	37,720	9,067	56,520	1,579,886	
Chowan															
Edenton	2,023,629	-	-	-	-	751,176	3,321	20,420	359,577	11,222	44,322	22,938	131,938	3,368,545	
Clay															
Hayesville	99,298	-	-	-	-	40,027	261	1,620	22,883	-	17,634	1,220	12,343	195,285	
Cleveland															
Belwood	23,969	-	-	-	-	-	-	-	20,616	-	3,972	3,123	-	51,680	
Boiling Springs	1,070,561	-	-	-	22,130	434,606	3,297	8,067	157,303	10,339	25,350	30,103	126,645	1,888,402	
Casar	6,520	-	-	-	-	2,811	-	1,279	10,949	-	10,115	-	-	31,674	
Earl	18,705	-	-	-	-	7,231	188	1,159	5,693	-	3,077	2,384	6,733	45,170	
Fallston	21,102	80	-	-	-	8,892	-	2,632	26,771	-	8,069	3,316	18,478	89,341	
Grover	138,022	-	-	-	2,005	57,900	500	3,076	22,583	1,424	18,375	2,236	23,213	269,334	
Kings Mountain*	7,399,553	669	-	-	131,599	2,572,276	7,517	46,414	851,907	60,171	128,618	38,088	306,739	11,543,551	
Kingstown	89,079	-	-	-	-	27,562	473	-	16,969	-	2,492	2,214	14,686	153,475	
Lattimore	37,053	-	-	-	-	15,201	321	-	12,733	2	2,898	494	12,110	80,812	
Lawndale	51,998	60	-	-	-	21,672	-	2,610	18,140	-	25,397	3,059	18,237	141,173	
Mooresboro	-	-	-	-	-	-	-	-	8,740	-	16,889	1,043	-	26,672	
Patterson Springs	31,865	-	-	-	-	11,922	438	2,696	15,230	-	1,551	1,849	-	65,551	
Polkville	13,812	60	-	-	-	5,802	-	2,365	13,775	1	6,942	1,622	13,185	57,563	
Sheby	10,746,062	7,250	-	37,387	259,817	4,395,555	13,990	86,244	1,333,653	158,867	358,697	168,029	589,753	18,155,304	
Waco	27,978	-	-	-	-	11,835	224	1,378	7,853	-	4,359	603	11,603	65,834	
Columbus															
Boardman	3,239	-	-	-	-	36,643	-	-	6,295	-	561	-	3,773	50,510	
Bolton	120,769	-	-	-	-	165,017	482	2,968	24,115	-	2,927	922	31,966	349,166	
Brunswick	89,681	45	-	-	-	268,243	783	4,826	17,923	10	3,927	2,968	24,534	412,941	
Cerro Gordo	15,596	-	-	-	-	47,102	137	-	10,504	-	1,923	108	7,034	82,403	
Chadbourne	501,352	2,830	-	-	-	427,501	1,247	7,669	93,594	-	13,437	9,751	61,150	1,118,530	
Fair Bluff	274,412	40	-	-	-	220,897	644	3,967	49,563	-	6,710	3,021	39,252	598,507	
Lake Waccamaw	533,532	93	-	-	-	352,241	1,030	6,365	75,636	31	9,191	4,835	45,514	1,028,469	
Sandyfield	58,895	-	-	-	-	111,136	-	-	9,588	3	842	1,523	13,482	195,470	
Tabor City	1,191,098	110	-	-	-	998,894	2,908	17,832	171,514	208	15,432	14,077	112,830	2,524,904	
Whiteville	2,615,088	725	-	-	-	1,266,299	3,694	22,723	426,493	6,808	62,287	46,208	159,324	4,609,649	



TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2017-2018 according to tax type:				Municipal local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Edgecombe															
Conetoe	23,417	-	-	-	-	56,882	191	1,175	9,368	-	1,827	805	9,176	102,841	
Leggett	10,383	-	-	-	-	11,931	-	246	2,779	1	958	-	-	26,298	
Macclesfield	69,648	90	-	-	-	92,329	310	1,910	3,349	718	6,144	952	13,861	189,312	
Pinetops	212,187	-	-	-	-	265,886	892	5,492	8,635	11	13,820	4,517	43,292	554,732	
Princeville	256,082	-	-	-	-	455,352	1,533	9,476	25,417	-	13,014	7,624	58,908	827,405	
Rocky Mount**	See Nash County														
Sharpsburg**	See Nash County														
Speed	14,253	-	-	-	-	16,371	55	337	1,814	1	1,080	-	3,158	37,068	
Tarboro	3,733,841	2,090	-	6,176	-	2,242,471	7,532	46,384	756,923	59,749	102,968	161,590	305,610	7,425,334	
Whitakers**	See Nash County														
Forsyth															
Bethania	104,800	-	-	-	-	35,612	228	1,404	16,729	8	1,124	2,331	7,000	169,235	
Clemmons	2,598,620	-	-	2,748	-	859,452	13,890	85,997	718,274	45,304	75,297	183,329	517,863	5,100,775	
High Point**	See Guilford County														
Kernersville*	17,202,839	17,916	-	79,015	161,720	5,513,021	17,554	108,729	1,502,650	92,776	168,364	237,797	649,335	25,751,716	
King**	See Stokes County														
Lewisville	2,450,151	-	-	-	-	821,290	9,247	57,173	440,518	18,598	38,798	143,757	349,085	4,328,617	
Rural Hall	1,276,882	-	-	-	-	429,378	2,184	13,465	185,051	14,652	16,279	22,184	84,772	2,044,848	
Tobaccoville*	101,288	-	-	-	-	33,930	1,774	10,932	74,220	453	7,369	11,444	50,614	292,025	
Walkertown	941,745	-	-	-	-	304,317	3,737	23,290	259,482	15,199	20,301	37,820	132,695	1,738,588	
Winston-Salem	133,722,974	10,833	-	340,841	-	44,727,886	169,782	1,050,073	14,112,486	874,571	1,785,133	2,089,991	6,413,147	205,297,716	
Franklin															
Bunn	182,055	1,485	-	-	-	70,283	243	1,499	24,321	-	3,226	1,138	15,667	299,917	
Centerville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Franklinton	910,755	-	-	-	-	313,013	1,433	8,849	88,181	4,472	14,126	11,731	62,409	1,414,969	
Louisburg	1,282,294	9,160	-	-	-	507,767	2,335	14,380	254,420	9,232	29,035	17,614	91,891	2,218,128	
Wake Forest**	See Wake County														
Youngsville	1,439,450	6,376	-	-	-	444,135	986	6,149	92,364	2,482	8,684	10,040	39,224	2,049,890	
Gaston															
Belmont	7,418,053	191,782	-	33,128	104,084	2,455,183	7,936	49,270	686,766	47,656	90,712	96,352	310,530	11,491,451	
Bessemer City	1,747,804	-	-	-	-	610,763	3,828	23,661	343,163	18,693	54,928	34,595	165,152	3,002,588	
Cherryville	1,782,234	-	-	-	-	661,578	4,173	25,800	229,960	41,239	69,534	39,852	184,626	3,038,995	
Cramerton	2,388,235	-	-	-	-	894,094	3,501	21,673	209,316	18,000	16,671	41,926	123,560	3,716,977	
Dallas	1,198,836	24,290	-	-	-	452,246	3,387	20,956	156,414	17,190	48,589	16,271	131,227	2,069,406	
Gastonia	31,482,992	1,782,876	-	86,646	673,572	11,824,265	52,932	328,033	3,647,503	289,847	695,459	495,725	2,036,349	53,396,198	
High Shoals	115,991	25	-	-	-	43,576	499	1,234	19,418	-	3,669	1,885	19,101	205,399	
Kings Mountain**	See Cleveland County														
Lowell	1,208,301	-	-	41,456	-	456,198	2,637	16,311	137,538	13,216	24,102	27,498	93,753	2,021,009	
McAdenville	436,992	2,015	-	-	-	150,780	481	2,977	260,404	2,716	5,554	4,750	17,636	884,306	
Mount Holly	7,277,100	-	-	-	69,879	2,650,662	10,706	66,359	788,137	64,515	84,922	118,519	408,043	11,538,842	
Ranlo	890,933	-	-	-	-	319,007	2,503	15,477	168,406	11,995	12,609	19,558	96,171	1,536,658	
Spencer Mountain	-	-	-	-	-	-	-	-	205	44	487	-	-	736	
Stanley	1,495,403	-	-	-	-	566,956	2,624	16,238	144,875	12,163	45,286	12,283	105,197	2,401,026	
Gates															
Gatesville	65,238	-	-	-	-	89,742	223	1,378	12,462	890	3,585	-	8,975	182,494	
Graham															
Fontana Dam	9,159	-	-	-	78,868	3,191	16	-	415	-	172	11	6,626	98,458	
Lake Santeetlah	193,500	-	-	-	-	78,464	29	-	14,354	-	565	-	8,470	295,382	
Robbinsville	333,279	-	-	-	43,655	138,711	413	-	88,323	19	15,913	494	16,553	637,360	
Granville															
Butner	2,291,677	-	-	-	-	1,845,456	5,559	34,381	396,641	7,299	59,423	8,502	182,760	4,831,698	
Creedmoor	2,136,807	37,268	-	-	-	1,065,036	3,210	19,876	205,017	4,082	65,808	86,959	118,689	3,742,752	
Oxford	3,624,681	777	-	-	-	1,983,213	5,961	36,740	525,423	35,160	59,444	62,383	230,818	6,564,599	
Stem	328,333	-	-	-	-	144,544	-	2,757	22,504	691	2,760	2,050	20,831	524,469	
Stovall	83,516	-	-	-	-	98,815	297	1,832	12,443	-	2,207	1,392	13,813	214,314	
Greene															
Hookerton	75,377	1,759	-	-	-	40,783	281	1,728	22,954	-	3,339	20,580	14,080	180,881	
Snow Hill	377,014	-	-	-	-	222,857	1,144	7,034	73,932	5,614	19,743	85,107	47,650	840,094	
Walstonburg	60,333	-	-	-	-	33,244	150	925	2,496	-	1,165	80,873	7,450	186,634	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
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		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
<b>Guilford</b>															
Archdale**	See Randolph County														
Burlington**	See Alamance County														
Gibsonville**	See Alamance County														
Greensboro	176,710,392	6,487,980	-	390,052	5,289,873	55,581,155	201,195	1,245,218	17,147,731	1,266,882	2,753,285	2,827,958	7,293,172	277,194,893	
High Point*	62,973,235	3,223,754	-	177,452	407,339	20,257,249	77,859	481,651	6,272,937	495,616	607,108	934,480	2,897,350	98,806,030	
Jamestown	2,204,256	-	-	-	-	651,157	2,975	18,519	204,123	20,824	49,687	45,808	109,891	3,307,241	
<b>Kernersville** See Forsyth County</b>															
Oak Ridge	822,870	-	-	-	-	255,728	5,140	31,875	207,236	18,981	19,066	63,600	-	1,424,495	
Pleasant Garden	197,871	-	-	-	-	57,781	-	20,122	136,261	3,945	2,588	27,356	-	445,924	
Sedalia	145,849	-	-	-	-	45,577	451	2,783	26,748	-	315	2,110	14,339	238,171	
Stokesdale	-	-	-	-	-	-	-	24,888	246,120	12,795	8,512	35,311	-	327,626	
Summerfield	430,329	-	-	-	-	133,002	8,107	50,256	292,853	24,025	15,070	90,916	-	1,044,557	
Whitsett	86,256	-	-	-	-	26,596	423	2,614	20,742	1,953	8,380	1,983	-	148,948	
<b>Halifax</b>															
Enfield	690,580	13	-	-	-	282,720	-	10,599	96,724	8,022	16,128	12,409	73,226	1,190,421	
Halifax	78,778	-	-	-	-	31,723	159	981	17,058	-	4,108	1,315	9,032	143,154	
Hobgood	64,583	-	-	-	-	24,193	232	1,430	13,073	-	2,612	718	14,426	121,267	
Littleton	262,019	-	-	-	-	107,871	449	2,770	36,591	15	6,617	10,325	23,642	450,300	
Roanoke Rapids	7,784,366	1,131	-	27,961	156,511	3,865,941	10,488	64,605	1,154,135	52,582	144,365	135,032	439,162	13,836,280	
Scotland Neck	641,193	2,026	-	-	-	255,249	1,365	8,408	126,241	3	16,498	15,461	61,662	1,128,105	
Weldon	719,221	-	-	-	-	358,995	1,078	6,637	98,254	7,823	12,127	15,393	46,714	1,266,242	
<b>Harnett</b>															
Angier*	1,903,969	-	-	-	-	846,277	3,596	22,300	217,411	600	18,801	39,852	140,398	3,193,203	
Benson**	See Johnston County														
Broadway**	See Lee County														
Coats	614,093	-	-	-	-	315,924	1,624	10,042	78,712	-	9,307	19,365	69,359	1,118,424	
Dunn	4,211,044	-	-	-	583,782	2,208,238	6,754	41,661	545,934	38,464	77,520	92,039	294,107	8,099,543	
Erwin	1,317,139	-	-	-	-	674,840	3,237	19,923	147,340	12,097	26,823	13,597	138,106	2,353,102	
Lillington	1,860,760	-	-	-	-	911,556	2,390	14,807	260,450	17,303	19,565	29,218	101,156	3,217,205	
<b>Haywood</b>															
Canton	3,003,205	2,590	-	341	-	1,272,661	3,104	19,241	742,017	6,482	60,666	43,812	138,168	5,292,286	
Clyde	379,754	-	-	-	-	363,165	884	5,445	49,143	749	29,388	11,310	37,586	877,424	
Maggie Valley	1,732,839	7,925	-	-	-	404,862	988	6,131	147,421	-	22,107	43,148	38,410	2,403,830	
Waynesville	5,972,651	660	-	28,212	-	2,911,152	7,087	43,805	645,805	13,750	174,285	114,209	333,714	10,245,330	
<b>Henderson</b>															
Flat Rock	1,006,037	-	-	-	-	405,309	-	14,401	144,538	25,784	26,247	40,085	-	1,662,402	
Fletcher	3,992,120	8,027	-	-	-	1,625,071	5,682	35,150	620,848	44,635	42,154	60,621	196,130	6,630,438	
Hendersonville	8,797,310	2,944	-	6,853	-	3,415,623	9,915	61,308	895,984	77,214	201,715	110,041	382,540	13,961,447	
Laurel Park	1,646,395	26,708	-	-	-	658,525	1,579	9,765	131,208	9,751	6,289	25,640	96,926	2,612,786	
Mills River	2,043,872	-	-	-	-	782,104	-	32,030	352,290	23,303	55,364	24,251	-	3,313,213	
Saluda**	See Polk County														
<b>Hertford</b>															
Ahoskie	2,764,598	7,832	-	-	45,499	1,234,915	3,374	20,766	286,594	18,413	39,087	30,586	146,912	4,598,576	
Cofield	152,754	-	-	-	-	68,716	284	1,754	54,636	-	2,934	-	10,565	291,642	
Como	16,923	-	-	-	-	7,493	-	393	4,613	-	1,307	298	-	31,028	
Harrellsville	22,990	-	-	-	-	10,184	72	441	3,578	-	981	336	2,875	41,456	
Murfreesboro	926,805	8,651	-	-	-	396,580	2,330	14,514	132,513	-	18,310	25,152	91,649	1,616,503	
Winton	240,865	-	-	-	-	112,555	506	3,120	37,405	1,068	6,150	3,179	23,274	428,121	
<b>Hoke</b>															
Raeford	2,424,507	215	-	-	-	1,325,938	3,482	21,531	445,044	10,548	29,815	36,266	148,101	4,445,446	
<b>Hyde</b>															
No incorporated towns															
<b>Iredell</b>															
Davidson**	See Mecklenburg County														
Harmony	32,417	-	-	-	-	153,353	385	2,369	23,155	-	5,085	2,358	14,997	234,118	
Love Valley	26,252	-	-	-	-	33,943	85	526	2,056	1	81	399	9,523	72,867	
Mooreville	37,651,348	900	-	139,563	1,059,285	11,074,164	27,874	172,872	3,292,144	179,207	137,744	198,708	1,016,286	54,950,094	
Statesville	14,723,694	2,425	-	46,524	1,089,283	7,189,417	18,047	111,464	1,976,524	147,065	212,542	134,985	736,939	26,388,910	
Troutman	2,415,537	-	-	-	580	760,021	1,915	11,891	233,184	9,511	15,907	21,501	80,370	3,550,415	







TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2017-2018 according to tax type:				Municipal local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Pamlico															
Alliance	45,304	-	-	-	-	9,979	553	3,413	26,266	349	5,499	2,389	17,387	111,139	
Arapahoe	-	-	-	-	-	-	-	2,502	13,548	-	2,098	2,330	-	20,477	
Bayboro	97,314	-	-	-	-	33,780	878	5,423	34,372	1,291	5,836	7,124	32,082	218,100	
Grantsboro	32,004	-	-	-	-	10,834	-	2,990	19,729	107	1,017	1,256	-	67,936	
Mesic	33,416	-	-	-	-	12,366	150	925	5,605	-	1,905	562	6,378	61,307	
Minnesott Beach	120,310	-	-	-	-	49,967	340	2,100	15,587	8	1,132	3,026	18,658	211,127	
Oriental	517,140	45	-	-	26,093	184,345	638	3,928	59,222	-	3,850	10,428	39,156	844,843	
Stonewall	31,894	-	-	-	-	11,289	-	1,210	9,759	81	1,149	318	7,876	63,576	
Vandemere	51,296	-	-	-	-	18,039	176	1,089	9,556	-	1,912	668	14,914	97,650	
Pasquotank															
Elizabeth City*	8,157,864	28,629	-	65,819	-	3,658,482	12,378	76,085	1,168,178	29,696	159,957	121,919	461,092	13,940,101	
Pender															
Atkinson	47,992	-	-	-	-	104,592	240	1,491	20,610	-	4,172	1,124	13,484	193,704	
Burgaw	1,386,518	165	-	-	7,911	1,250,662	2,860	17,633	195,898	4,520	36,093	21,035	110,106	3,033,401	
Saint Helena	17,339	-	-	-	-	131,428	301	1,862	10,712	1	1,983	1,507	10,702	175,835	
Surf City*	5,854,710	785	-	-	674,989	1,151,681	1,491	9,234	402,085	-	14,789	67,464	80,215	8,257,442	
Topsail Beach	1,988,393	-	-	-	422,327	125,225	287	1,767	121,354	-	6,139	18,979	16,384	2,700,855	
Wallace**	See Duplin County														
Watha	4,652	-	-	-	-	68,103	156	968	2,760	-	1,081	1,078	5,069	83,868	
Perquimans															
Hertford	598,428	33,884	-	-	-	538,173	1,482	9,143	88,955	3,947	21,479	13,799	57,002	1,366,290	
Winfall	242,863	1,915	-	-	-	154,197	425	2,623	26,658	896	4,189	2,307	18,928	455,001	
Person															
Roxboro	4,946,531	172,339	-	15,371	-	1,802,746	5,748	35,448	596,887	41,279	92,092	64,292	218,394	7,991,125	
Pitt															
Ayden	1,270,980	-	-	-	-	1,115,308	3,486	21,500	356,770	-	48,399	31,969	146,956	2,995,369	
Bethel	417,378	-	-	-	-	347,836	1,087	6,702	53,499	-	15,601	9,013	50,144	901,260	
Bethel	20,486	-	-	-	-	21,641	68	419	838	-	1,771	159	1,977	47,359	
Farmville	1,626,990	-	-	-	-	1,041,573	3,255	20,070	310,595	20,039	41,247	30,010	136,914	3,230,693	
Fountain	149,242	-	-	-	-	95,583	299	1,845	18,969	-	4,092	469	14,432	284,930	
Greenville	34,015,514	5,389	-	150,760	2,363,111	19,884,433	62,286	385,534	5,824,283	449,581	688,642	821,474	2,180,451	66,831,458	
Grifton*	570,174	9,090	-	-	-	568,332	1,874	11,597	88,790	-	19,314	4,467	74,815	1,348,453	
Grimesland	81,589	535	-	-	-	100,292	314	1,940	19,445	-	10,207	2,730	13,150	230,202	
Simpson	98,290	-	-	-	-	97,712	307	1,905	4,146	5	3,460	1,434	12,929	220,189	
Winterville	3,865,388	23,996	-	23,568	-	2,108,721	6,601	40,810	268,628	-	46,746	64,781	257,450	6,706,690	
Polk															
Columbus	550,545	-	-	-	30,808	292,772	701	4,338	75,470	5,965	13,983	7,843	33,477	1,015,902	
Saluda*	760,998	2,585	-	-	-	217,964	513	3,162	55,763	36	10,647	11,146	29,685	1,092,499	
Tryon	1,074,801	-	-	-	26,937	518,143	1,239	7,657	101,941	6,096	19,496	17,201	67,716	1,841,226	
Randolph															
Archdale*	2,920,282	365	-	1,405	-	2,850,985	8,474	52,304	447,712	29,394	85,319	103,731	322,147	6,822,118	
Asheboro	15,790,390	2,279	-	38,360	-	6,216,710	18,075	111,438	2,103,146	107,048	165,209	142,444	662,190	25,357,288	
Franklinville	190,422	-	-	-	-	288,074	838	5,176	34,414	1,616	1,909	2,482	33,943	558,874	
High Point**	See Guilford County														
Liberty	1,196,904	14,545	-	299	-	637,196	1,852	11,407	126,220	13,500	29,684	12,438	88,276	2,132,321	
Ramseur	797,170	-	-	-	-	402,931	1,171	7,207	33,219	6,709	10,996	9,258	49,312	1,317,974	
Randleman	2,562,447	240	-	-	-	1,002,587	2,914	17,957	436,647	9,675	23,288	23,226	117,974	4,196,956	
Seagrove	163,438	-	-	-	-	54,536	158	973	21,283	9	3,755	743	10,693	255,589	
Staley	24,734	-	-	-	-	97,842	285	-	6,851	545	3,008	1,334	13,753	148,352	
Thomasville**	See Davidson County														
Trinity	585,504	-	-	-	-	1,589,412	4,620	-	242,493	9,818	23,040	42,227	148,103	2,645,218	
Richmond															
Dobbins Heights	91,067	-	-	-	-	205,337	-	3,573	19,469	-	1,829	4,287	30,288	355,851	
Ellerbe	249,424	50	-	-	-	253,055	715	2,791	42,920	-	16,691	7,019	37,030	609,694	
Hamlet	2,013,400	18,250	-	160	-	1,570,017	4,435	27,424	308,969	15,641	53,230	79,042	195,980	4,286,548	
Hoffman	43,339	-	-	-	-	141,000	398	2,467	12,933	-	1,369	2,572	27,777	231,856	
Norman	-	-	-	-	-	34,733	-	385	3,378	-	568	-	-	39,065	
Rockingham	3,242,985	34,703	-	25,717	-	2,276,902	6,422	39,609	653,275	38,051	154,295	103,126	260,814	6,835,898	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2017-2018 according to tax type:				Municipal local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
<b>Robeson</b>															
Fairmont	861,435	165	-	-	-	680,771	1,827	11,260	126,269	-	17,728	14,128	86,619	1,800,203	
Lumber Bridge	35,006	-	-	-	-	23,631	-	-	8,332	2	1,950	952	3,920	73,794	
Lumberton	10,383,016	375,890	-	-	1,385,945	5,539,063	14,847	91,360	1,437,980	71,449	199,419	151,477	622,734	20,273,180	
Marietta	-	-	-	-	-	45,267	-	-	1,497	-	752	569	-	48,085	
Maxton*	790,761	1,900	-	-	-	614,224	1,628	10,016	107,958	4,211	23,189	9,343	74,730	1,637,959	
McDonald	2,084	-	-	-	-	28,238	-	-	3,027	-	293	355	3,712	37,710	
Orrum	-	-	-	-	-	23,631	63	-	4,684	-	1,332	297	-	30,007	
Parkton	164,692	-	-	-	-	111,904	300	-	24,120	-	2,919	3,972	17,264	325,171	
Pembroke	1,273,146	2,430	-	-	36,202	836,099	2,250	13,939	218,489	12,315	25,106	10,531	93,304	2,523,813	
Proctorville	11,027	-	-	-	-	29,366	-	-	4,025	1	885	369	4,063	49,735	
Raynham	2,809	-	-	-	-	24,504	66	-	2,271	-	375	-	2,751	32,775	
Red Springs*	1,195,079	195	-	-	-	879,477	2,355	14,475	149,972	8,821	23,752	22,885	98,930	2,395,941	
Rennert	12,078	-	-	-	-	101,494	-	-	5,473	1	922	-	10,924	130,892	
Rowland	393,847	-	-	-	10,890	259,602	696	4,278	53,194	22	4,207	2,274	39,764	768,773	
St Pauls	1,407,394	2,940	-	-	35,609	570,216	1,528	9,406	125,176	6,706	13,166	7,166	66,932	2,246,240	
<b>Rockingham</b>															
Eden	6,080,277	725	-	-	71,083	3,588,370	10,572	65,046	744,621	64,810	117,172	116,568	462,904	11,322,147	
Madison	1,657,537	-	-	-	-	517,639	1,525	9,389	362,469	11,392	24,209	19,948	69,270	2,673,378	
Mayodan	1,433,328	220	-	-	-	569,488	1,678	10,322	221,142	8,406	16,043	19,906	71,110	2,351,645	
Reidsville	8,432,863	9,550	-	-	56,555	3,346,479	9,872	60,867	1,320,666	73,037	133,922	101,368	422,917	13,968,097	
Stoneville	531,402	150	-	-	-	286,448	845	5,211	58,183	-	8,543	4,276	36,836	931,894	
Wentworth	-	-	-	-	-	650,595	-	11,835	99,738	7,124	100	8,993	-	778,385	
<b>Rowan</b>															
China Grove	1,875,331	-	-	-	-	985,729	2,986	18,454	241,263	11,270	35,214	21,548	115,630	3,307,426	
Cleveland	529,542	-	-	-	-	205,051	621	3,833	169,987	3,058	12,060	5,236	28,997	958,383	
East Spencer	824,995	-	-	-	-	350,273	1,059	6,533	100,931	2,804	10,120	3,675	13,534	1,353,725	
Faith	264,833	2,140	-	-	-	191,328	579	3,573	36,998	779	6,648	7,407	25,903	540,188	
Granite Quarry	902,253	-	-	-	-	714,752	2,164	13,364	98,202	8,832	11,965	25,921	83,390	1,860,844	
Kannapolis**	See Cabarrus County														
Landis	1,426,709	-	-	-	-	729,245	2,208	13,637	264,278	10,972	16,467	10,312	98,448	2,572,276	
Rockwell	769,867	8,432	-	-	-	500,062	1,514	9,346	83,040	9,521	20,201	14,702	59,537	1,476,222	
Salisbury	20,556,378	2,211	-	61,118	109,836	7,969,584	24,125	148,909	2,229,015	166,292	422,289	235,394	951,247	32,876,397	
Spencer	1,379,107	-	-	-	-	752,714	2,275	14,012	156,289	13,036	21,786	8,767	100,838	2,448,824	
<b>Rutherford</b>															
Bostic	45,721	-	-	-	-	19,946	273	-	8,294	-	15,670	1,852	12,012	103,768	
Chimney Rock Village	67,274	-	-	-	-	37,009	78	484	15,454	-	2,277	609	-	123,186	
Ellenboro	59,189	-	-	398	-	26,440	619	-	17,686	-	23,436	1,472	26,206	155,446	
Forest City	4,664,693	910	-	22,063	-	1,695,903	5,208	32,186	723,913	27,929	98,078	36,117	236,047	7,543,046	
Lake Lure	3,149,354	492,902	-	-	-	1,073,773	852	5,263	207,146	-	16,834	25,747	68,178	5,040,049	
Ruth	84,845	-	-	-	-	38,357	319	-	13,333	365	2,999	-	14,458	154,677	
Rutherfordton	1,891,725	18,447	-	-	-	858,458	2,918	18,014	260,545	15,534	89,701	30,764	133,078	3,319,183	
Spindale	1,363,941	-	-	632	-	607,990	3,025	18,666	195,962	8,777	35,103	9,588	140,431	2,384,114	
<b>Sampson</b>															
Autryville	56,900	-	-	-	-	53,526	139	-	10,237	-	2,839	1,884	10,917	136,443	
Clinton	3,172,400	86,291	-	18,212	-	2,286,350	5,942	36,602	783,254	33,319	82,644	36,909	244,818	6,786,741	
Faison**	See Duplin County														
Garland	187,100	4,365	-	-	-	170,443	443	2,735	34,851	-	5,899	2,812	30,366	439,014	
Harrells*	24,462	-	-	-	-	54,251	142	870	10,420	-	2,870	663	5,983	99,662	
Newton Grove	243,421	-	-	-	-	152,690	397	2,450	47,483	16	5,827	1,861	19,282	473,427	
Roseboro	670,386	-	-	-	-	314,349	817	5,038	78,261	3,354	9,669	7,011	40,886	1,129,771	
Salemberg	93,815	1,293	-	-	-	114,856	298	-	30,213	3,031	3,639	3,309	16,745	267,199	
Turkey	27,248	-	-	-	-	82,935	216	-	7,945	15	2,227	743	10,168	131,497	
<b>Scotland</b>															
East Laurinburg	16,214	-	-	-	-	7,233	204	1,253	6,564	106	1,790	8,822	10,056	52,242	
Gibson	113,741	-	-	-	-	49,864	362	2,234	17,389	-	6,374	3,092	17,328	210,384	
Laurinburg	3,445,477	2,275	-	21,899	-	1,545,686	10,938	67,461	690,042	40,499	170,029	208,910	451,610	6,654,826	
Maxton**	See Robeson County														
Wagram	191,376	-	-	-	-	85,378	579	3,569	26,969	-	6,755	-	28,476	343,102	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2017-2018 according to tax type:				Municipal local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
<b>Stanly</b>															
Albemarle	6,793,917	1,055	-	-	-	3,876,533	11,279	69,604	1,093,818	44,780	117,390	110,422	509,316	12,628,114	
Badin	246,789	-	-	-	-	476,914	1,388	8,573	37,198	38	7,134	8,245	54,372	840,650	
Locust*	1,593,990	790	-	-	-	813,419	2,359	14,661	192,995	1,623	18,625	17,921	107,372	2,763,754	
Misenhimer	30,228	-	-	-	-	165,030	482	2,990	20,599	2	5,145	-	13,774	238,250	
New London	197,235	-	-	-	-	165,301	490	3,106	157,855	2,559	12,862	5,738	21,574	566,719	
Norwood	1,164,933	-	-	-	-	577,559	1,681	10,379	142,409	6,213	13,924	19,228	75,637	2,011,962	
Oakboro	671,892	-	-	-	-	482,519	1,406	8,667	141,442	616	15,204	14,780	72,442	1,408,967	
Red Cross	91,498	-	-	-	-	184,363	537	3,312	30,242	-	5,742	2,515	15,312	333,521	
Richfield	154,272	-	-	-	-	154,771	451	2,783	42,148	-	7,432	4,871	24,844	391,571	
Stanfield	431,344	-	-	-	-	382,670	1,116	6,918	66,114	214	12,278	7,740	46,626	955,019	
<b>Stokes</b>															
Danbury	32,910	-	-	-	-	18,617	128	784	12,119	-	3,567	1,201	6,296	75,621	
King*	2,685,547	29,170	-	-	-	1,191,119	4,861	29,851	349,651	10,515	44,088	37,526	197,958	4,580,285	
Tobaccoville**	See Forsyth County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Walnut Cove	483,380	-	-	-	-	223,400	976	6,015	72,065	3,084	10,315	8,437	43,258	850,929	
<b>Surry</b>															
Dobson	633,058	-	-	-	140,850	488,270	1,118	6,909	129,604	8,812	7,299	8,300	45,034	1,469,254	
Elkin*	2,817,486	920	-	-	162,224	1,207,561	2,752	16,881	355,721	10,356	39,891	23,400	123,873	4,761,065	
Mount Airy	6,817,518	1,591	-	27,302	479,863	3,148,568	7,204	44,435	815,271	19,057	63,448	61,153	317,480	11,802,891	
Pilot Mountain	865,749	270	-	-	23,091	459,833	1,053	6,503	97,462	-	10,628	6,670	43,900	1,515,159	
<b>Swain</b>															
Bryson City	587,936	-	-	-	-	484,217	1,065	6,572	100,186	3,510	30,647	18,705	47,605	1,280,443	
<b>Transylvania</b>															
Brevard	5,026,271	1,545	-	-	-	1,660,304	5,626	34,761	455,491	43,286	65,966	44,372	221,909	7,559,532	
Rosman	96,363	-	-	-	-	30,871	433	2,683	22,392	-	4,696	2,546	14,210	174,194	
<b>Tyrrell</b>															
Columbia	327,526	1,805	-	-	-	112,790	-	3,651	44,907	2,508	8,444	22,289	23,727	547,648	
<b>Union</b>															
Fairview	86,833	-	-	-	-	27,021	-	16,024	108,680	600	27,731	7,889	-	274,778	
Hemby Bridge	-	-	-	-	-	-	-	6,724	41,247	1,696	11,684	13,948	-	75,298	
Indian Trail	7,433,815	1,045	-	34,477	-	2,269,769	27,071	167,639	1,157,964	126,961	67,624	294,991	861,804	12,443,159	
Lake Park	668,913	1,736	-	-	-	201,635	2,569	15,834	88,963	13,248	1,553	19,407	95,257	1,109,116	
Marshville	966,213	120	-	-	-	297,675	1,726	10,634	170,953	48	22,811	11,301	67,014	1,548,494	
Marvin	606,203	-	-	-	-	185,689	-	30,103	164,204	23,183	51,722	67,563	138,947	1,267,615	
Mineral Springs	74,773	-	-	-	-	23,051	-	13,017	209,155	1,237	4,069	20,303	-	345,605	
Mint Hill**	See Mecklenburg County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Monroe	22,156,345	844,445	-	104,468	622,351	6,643,482	24,481	151,376	2,742,470	198,629	295,153	209,740	957,118	34,950,058	
Stallings*	4,008,822	-	-	-	-	1,234,014	11,228	69,574	599,103	56,911	7,231	169,029	399,455	6,555,369	
Unionville	116,861	-	-	-	-	35,377	4,641	28,610	161,311	434	49,603	26,536	-	423,373	
Waxhaw	7,710,088	1,476	-	-	-	2,100,105	9,466	58,958	565,743	45,115	54,760	183,060	349,098	11,077,869	
Weddington*	1,212,531	-	-	-	-	364,475	-	46,142	338,233	30,985	5,999	92,499	-	2,090,864	
Wesley Chapel	171,893	315	-	-	-	52,729	-	38,049	190,613	22,430	7,474	93,574	-	577,077	
Wingate	572,789	240	-	-	-	180,059	2,737	17,236	109,621	-	18,576	20,695	97,298	1,019,251	
<b>Vance</b>															
Henderson	6,322,925	1,296	-	27,615	-	3,244,151	10,516	65,002	750,283	58,789	110,819	102,670	431,377	11,125,443	
Kittrell	8,427	-	-	-	-	4,400	-	748	6,173	-	2,080	579	5,816	28,221	
Middleburg	27,907	-	-	-	-	14,341	-	583	6,969	-	962	-	6,513	57,275	
<b>Wake</b>															
Angier**	See Harnett County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apex	29,510,175	545,362	-	-	-	10,727,681	33,678	209,435	1,986,039	157,375	169,591	440,641	1,257,391	45,037,367	
Cary*	94,449,976	2,134,051	-	116,857	-	35,473,572	110,751	687,037	7,743,066	616,026	1,042,502	1,516,379	3,886,278	147,776,494	
Clayton**	See Johnston County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Durham**	See Durham County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuquay-Varina	14,849,928	384,939	-	58,184	-	5,635,515	17,724	110,531	1,137,720	87,393	76,857	238,242	685,206	23,282,239	
Garner	18,727,649	387,871	-	20,264	-	6,649,746	20,868	129,694	1,655,983	87,864	208,955	295,696	754,598	28,939,189	
Holly Springs	20,550,123	-	-	-	-	7,184,457	22,557	140,306	1,481,790	99,503	24,353	272,401	845,245	30,620,735	
Knightsdale	7,644,901	197,988	-	46,288	-	3,183,219	10,003	62,293	664,280	36,557	52,253	154,734	370,821	12,423,337	
Morrisville*	18,883,005	468,542	-	100,781	-	5,597,327	17,558	109,066	1,628,186	78,075	92,531	562,819	579,013	28,116,903	
Raleigh*	264,289,704	10,146,634	-	993,365	-	102,304,285	320,569	1,988,811	24,744,313	1,617,012	3,826,341	4,676,365	10,760,267	425,667,667	
Rotesville	4,651,033	60,740	-	-	-	1,371,468	4,340	27,312	296,063	17,701	7,625	119,974	174,110	6,730,366	
Wake Forest*	27,608,882	531,564	-	75,096	-	8,024,794	25,323	157,255	2,050,090	97,658	94,310	401,586	879,928	39,946,485	
Wendell	3,255,390	-	-	-	-	1,510,117	4,746	29,567	284,908	2,876	42,174	116,595	178,830	5,425,205	
Zebulon*	6,547,417	41,722	-	17,925	-	1,090,364	3,416	21,176	569,285	5,236	49,492	81,764	129,680	8,557,476	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
	Municipal property tax levies [S]	Taxes collected during fiscal year 2017-2018 according to tax type:				Municipal local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Warren															
Macon	15,508	-	-	-	-	35,291	94	601	3,784	1	1,203	437	4,719	61,636	
Norlina	260,074	-	-	-	-	291,601	758	4,679	38,684	2,026	6,080	4,753	36,783	645,438	
Warrenton	468,513	-	-	-	-	224,028	582	3,591	65,816	4,493	6,621	14,834	25,965	814,443	
Washington															
Creswell	94,853	-	-	-	-	41,814	-	1,128	16,564	1,560	4,717	858	8,625	170,119	
Plymouth	1,009,927	-	-	-	-	455,396	2,529	15,555	155,950	2,285	42,158	16,831	105,227	1,805,859	
Roper	146,543	-	-	-	-	66,341	-	2,472	21,543	157	7,609	5,201	19,396	269,262	
Watauga															
Beech Mountain*	4,023,182	-	-	-	323,694	1,643,172	235	1,456	290,168	-	2,819	30,564	112,058	6,427,348	
Blowing Rock*	4,320,583	-	-	-	1,013,927	1,802,897	926	5,734	320,497	-	30,008	43,036	76,054	7,613,662	
Boone	6,045,562	107,120	-	46,007	1,539,821	2,915,139	13,560	84,075	933,882	53,111	172,149	175,143	449,266	12,534,834	
Seven Devils*	834,388	-	-	-	141,377	311,057	-	942	48,246	-	1,768	14,115	28,906	1,380,799	
Wayne															
Eureka	81,566	-	-	-	-	45,084	133	302	10,930	-	1,966	618	5,732	146,331	
Fremont	334,632	-	-	-	-	187,373	849	5,228	57,899	-	13,362	6,014	42,771	648,128	
Goldsboro	15,714,530	46,270	-	59,885	787,268	8,935,411	23,738	145,547	2,311,678	115,207	410,342	253,414	918,925	29,722,215	
Mount Olive*	1,628,115	-	-	-	-	900,059	3,214	19,824	280,529	2,486	42,585	19,372	135,736	3,031,921	
Pikeville	321,159	-	-	-	-	174,130	463	1,768	43,486	-	11,475	5,680	21,657	579,817	
Seven Springs	13,982	-	-	-	-	8,335	-	181	4,678	-	3,065	-	4,374	34,615	
Walnut Creek	749,578	-	-	-	-	412,962	581	3,573	54,156	-	2,940	5,319	34,112	1,263,220	
Wilkes															
Elkin** See Surry County															
North Wilkesboro	2,242,031	545	-	-	-	1,397,372	3,097	18,999	355,999	12,759	54,502	36,273	142,545	4,264,123	
Ronda	65,265	1,788	-	-	-	129,999	289	1,779	21,593	3	1,256	4,769	17,022	243,764	
Wilkesboro	2,666,869	585	-	-	165,499	1,163,800	2,590	15,978	544,665	9,060	24,939	37,862	116,233	4,748,080	
Wilson															
Black Creek	165,433	-	-	-	-	66,444	536	3,305	38,186	-	4,195	5,203	20,546	303,849	
Elm City	412,972	-	-	-	-	166,182	881	5,427	72,276	-	16,595	4,130	38,374	716,837	
Kenly** See Johnston County															
Lucama	184,866	25	-	-	-	73,854	803	4,952	58,603	-	8,848	4,273	30,270	366,494	
Saratoga	143,559	-	-	-	-	54,956	285	1,759	5,764	561	2,036	1,337	13,241	223,497	
Sharpsburg** See Nash County															
Sims	90,271	-	-	-	-	34,259	213	1,314	9,519	5	4,818	2,274	8,282	150,954	
Stantonsburg	190,283	48	-	-	-	72,718	542	3,340	61,629	2,717	7,754	10,495	23,359	372,885	
Wilson	23,731,129	2,798	-	52,269	-	9,037,853	34,454	212,455	4,263,684	222,676	321,944	429,013	1,332,204	39,640,479	
Yadkin															
Boonville	421,190	-	-	-	-	197,343	856	5,284	103,799	157	4,833	6,394	37,953	777,808	
East Bend	221,863	-	-	-	-	103,280	417	2,575	30,708	-	11,039	3,685	22,218	395,785	
Jonesville	888,183	5,448	-	-	327,527	414,008	1,579	9,748	134,297	1,812	17,366	16,709	73,485	1,890,161	
Yadkinville	1,252,026	16,100	-	-	32,742	575,729	2,093	12,980	556,887	4,251	23,952	16,679	88,130	2,581,568	
Yancey															
Burnsville	886,738	320	-	-	-	528,040	1,203	7,445	131,879	4,504	36,030	15,755	51,652	1,663,565	
All reporting municipalities	3,058,632,342	60,948,934	395,809	23,455,501	45,675,626	1,174,050,120	3,940,910	24,685,473	329,873,137	19,147,134	43,026,741	51,174,623	147,392,460	4,982,398,810	

Detail may not add to totals due to rounding.

Note: Municipal property tax levies are computations derived by applying the municipal tax rate to the total assessed valuation of all municipal property. Municipal property tax levies generally reflect the total assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of January 1, 2018, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2018, net of releases made by that date.

License, meals, and occupancy taxes collections information are compiled from source data reported for municipal jurisdictions on Form TR-2-18 as processed and provided by the NCDOR Local Government Division.

SL 2014-3 repeals municipal authority to levy general privilege license taxes pursuant to § 160A-211 as of July 1, 2015. Repeal of this statute does not affect municipal authorization to levy municipal vehicle taxes, municipal taxicab taxes, municipal beer and wine taxes, municipal animal taxes, and other types of businesses authorized by statutes other than § 160A-211.

Municipal governments are authorized to levy a gross receipts tax on the short-term lease or rental of vehicles at retail to the general public (tax rate not to exceed 1.5%). [§ 160A-215.1]

Municipal governments are authorized to levy a gross receipts tax of 0.8% on the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. [§ 160A-215.2]

††SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9).

SL 2013-316, s. 4.1(c) repeals the preferential 2.83% and 3% sales and use tax rates applicable to sales of electricity effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9).

\*Municipality is located in more than one county. Total levies are shown only in the county where the largest portion of total property valuation is located as of January 1, 2018.

† Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$45,555,292.30 and Huntersville, \$3,183,025.37.

TABLE 67. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located			
	County-wide taxes [S]	District or township taxes <sup>R</sup> [S]	Total [S]	County-wide taxes [S]	District or township taxes [S]	Municipal taxes [S]	Total [S]	County-wide taxes [S]	District or township taxes <sup>R</sup> [S]	Municipal taxes [S]	Total [S]
2004-05.....	1,856,973,600	196,169,217	2,053,142,817	2,469,810,944	64,832,019	1,663,373,084	4,198,016,047	4,326,784,544	261,001,236	1,663,373,084	6,251,158,863
2005-06.....	1,960,965,707	204,271,763	2,165,237,470	2,708,178,263	69,459,273	1,751,740,005	4,529,377,541	4,669,143,970	273,731,036	1,751,740,005	6,694,615,011
2006-07.....	2,088,308,648	213,703,101	2,302,011,749	2,903,376,068	62,863,861	1,920,777,705	4,887,017,634	4,991,684,716	276,566,962	1,920,777,705	7,189,029,383
2007-08.....	2,231,032,839	230,599,006	2,461,631,845	3,180,675,208	70,332,079	2,061,464,949	5,312,472,236	5,411,708,047	300,931,085	2,061,464,949	7,774,104,081
2008-09.....	2,384,778,453	244,687,892	2,629,466,345	3,407,221,101	75,768,139	2,234,107,547	5,717,096,787	5,791,999,554	320,456,031	2,234,107,547	8,346,563,132
2009-10.....	2,400,970,470	249,649,259	2,650,619,729	3,503,655,034	83,567,530	2,287,366,484	5,874,589,048	5,904,625,504	333,216,789	2,287,366,484	8,525,208,777
2010-11.....	2,416,094,211	247,992,902	2,664,087,113	3,542,346,360	85,324,961	2,322,581,375	5,950,252,696	5,958,440,571	333,317,863	2,322,581,375	8,614,339,809
2011-12.....	2,402,210,022	269,473,145	2,671,683,167	3,783,856,248	81,745,291	2,452,684,088	6,318,285,627	6,186,066,270	351,218,436	2,452,684,088	8,989,968,794
2012-13.....	2,510,523,260	308,644,810	2,819,168,070	3,705,306,984	52,338,325	2,451,439,343	6,209,084,652	6,215,830,244	360,983,135	2,451,439,343	9,028,252,722
2013-14.....	2,564,900,981	335,393,028	2,900,294,009	3,803,393,248	39,980,806	2,534,523,743	6,377,897,797	6,368,294,229	375,373,834	2,534,523,743	9,278,191,806
2014-15.....	2,645,402,246	374,128,599	3,019,530,845	3,942,419,855	23,063,096	2,620,826,153	6,586,309,104	6,587,822,101	397,191,695	2,620,826,153	9,605,839,949
2015-16.....	2,724,182,865	390,432,542	3,114,615,407	4,079,139,165	23,306,628	2,716,738,868	6,819,184,661	6,803,322,030	413,739,170	2,716,738,868	9,933,800,068
2016-17.....	2,789,813,046	409,732,165	3,199,545,211	4,227,779,536	22,123,978	2,832,703,496	7,082,607,010	7,017,592,582	431,856,143	2,832,703,496	10,282,152,221
2017-18.....	2,866,351,574	430,556,233	3,296,907,807	4,380,597,603	23,993,121	2,942,301,521	7,346,892,245	7,246,949,177	454,549,354	2,942,301,521	10,643,800,052
2018-19.....	2,961,014,324	456,287,831	3,417,302,155	4,546,559,476	29,581,069	3,058,632,342	7,634,772,887	7,507,573,800	485,868,900	3,058,632,342	11,052,075,042

Information compiled from property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division.

TABLE 68. WEIGHTED AVERAGE PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located	
	County-wide rate [S]	District or township rate [S]	Total rate [S]	County-wide rate [S]	District or township rate [S]	Municipal rate [S]	Total rate [S]	County-wide rate [S]	All jurisdictions rate [S]
2004-05.....	.629	.066	.695	.660	.017	.445	1.122	.646	.934
2005-06.....	.621	.065	.686	.672	.017	.435	1.124	.650	.932
2006-07.....	.617	.063	.680	.674	.015	.446	1.134	.649	.934
2007-08.....	.593	.061	.654	.653	.014	.423	1.091	.627	.901
2008-09.....	.588	.060	.648	.630	.014	.413	1.057	.612	.882
2009-10.....	.572	.060	.632	.626	.015	.409	1.049	.603	.871
2010-11.....	.571	.059	.629	.627	.015	.411	1.053	.603	.871
2011-12.....	.579	.065	.644	.644	.014	.417	1.075	.617	.896
2012-13.....	.587	.072	.659	.643	.009	.425	1.077	.619	.899
2013-14.....	.600	.079	.679	.657	.007	.438	1.101	.633	.922
2014-15.....	.614	.087	.701	.671	.004	.446	1.121	.647	.943
2015-16.....	.630	.090	.720	.685	.004	.456	1.145	.662	.966
2016-17.....	.640	.094	.734	.683	.004	.457	1.144	.665	.974
2017-18.....	.640	.096	.736	.683	.004	.459	1.146	.666	.978
2018-19.....	.644	.099	.743	.692	.004	.465	1.161	.672	.989

Weighted average property tax rates are derived by dividing the property tax levy by the assessed valuation for the corresponding jurisdiction and location. Calculations based on property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division.

**TABLE 69. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA**

(Assessments are as of January 1 preceding beginning of fiscal year)

Fiscal year	Real property in unincorporated areas [S]	Real property in municipalities [S]	Tangible personal property a,b [S]	Public service company property† [S]	Grand total all property locally taxable [S]
2004-05.....	225,341,036,675	303,192,791,835	117,683,367,201	23,258,360,938	669,475,556,649
2005-06.....	243,896,538,372	328,485,307,585	122,599,101,419	23,633,784,744	718,614,732,120
2006-07.....	263,194,315,731	351,499,559,015	130,271,584,966	24,343,997,001	769,309,456,713
2007-08.....	300,188,905,158	404,162,869,316	134,254,054,069	24,292,362,350	862,898,190,893
2008-09.....	329,195,875,100	454,393,184,263	137,705,527,419	24,989,880,076	946,284,466,858
2009-10.....	343,914,192,373	475,356,883,707	134,833,894,416	25,094,980,476	979,199,950,972
2010-11.....	349,705,575,271	483,610,583,048	129,897,940,874	25,302,403,278	988,516,502,471
2011-12.....	351,410,777,474	492,611,258,392	132,825,298,453	26,258,400,909	1,003,105,735,228
2012-13.....	348,381,342,872	487,866,349,364	140,229,140,899	27,676,315,059	1,004,153,148,194
2013-14.....	346,449,040,152	485,657,871,974	145,983,572,280	28,191,879,176	1,006,282,363,582
2014-15.....	347,797,651,748	490,542,217,373	151,369,914,176	28,541,456,895	1,018,251,240,192
2015-16.....	345,699,585,598	494,266,888,840	156,166,630,342	31,999,613,218	1,028,132,717,998
2016-17.....	345,264,055,173	511,528,922,451	165,451,107,602	33,187,916,795	1,055,432,002,021
2017-18.....	352,771,924,859	529,412,144,891	172,451,647,976	34,059,825,223	1,088,695,542,949
2018-19.....	361,177,112,426	541,495,180,803	180,349,125,998	34,459,293,451	1,117,480,712,678

† Valuation of public service companies subject to appraisal by the Property Tax Division.

a Amounts reflect the exemption of inventories from property taxes.

b Includes valuations of classified registered motor vehicles for which tax notices were issued in accordance with

§ 105-330.5(a) during the calendar year beginning on January 1 preceding beginning of fiscal year, net of releases made by that date.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

**TABLE 70. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE**

BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [S]	Property in municipalities [S]	Total [S]
2004-05.....	295,394,343,744	374,081,212,905	669,475,556,649
2005-06.....	315,654,933,221	402,959,798,899	718,614,732,120
2006-07.....	338,519,024,131	430,790,432,582	769,309,456,713
2007-08.....	376,120,202,990	486,777,987,903	862,898,190,893
2008-09.....	405,520,395,351	540,764,071,507	946,284,466,858
2009-10.....	419,393,635,022	559,806,315,950	979,199,950,972
2010-11.....	423,317,451,254	565,199,051,217	988,516,502,471
2011-12.....	415,169,933,327	587,935,801,901	1,003,105,735,228
2012-13.....	427,778,772,492	576,374,375,702	1,004,153,148,194
2013-14.....	427,148,893,962	579,133,469,620	1,006,282,363,582
2014-15.....	430,646,550,360	587,604,689,832	1,018,251,240,192
2015-16.....	432,403,407,674	595,729,310,324	1,028,132,717,998
2016-17.....	436,189,310,023	619,242,691,998	1,055,432,002,021
2017-18.....	447,755,802,831	640,939,740,118	1,088,695,542,949
2018-19.....	460,011,677,554	657,469,035,124	1,117,480,712,678

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

**TABLE 71. TOTAL PROPERTY TAXES LEVIED**

BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [S]	All other district levies [S]	Total [S]
2004-05.....	52,744,934	208,256,302	261,001,236
2005-06.....	55,282,919	218,448,117	273,731,036
2006-07.....	38,493,984	238,072,978	276,566,962
2007-08.....	41,666,968	259,264,117	300,931,085
2008-09.....	45,257,636	275,198,395	320,456,031
2009-10.....	45,613,537	287,603,252	333,216,789
2010-11.....	45,851,850	287,466,013	333,317,863
2011-12.....	53,648,774	297,569,662	351,218,436
2012-13.....	49,189,651	311,793,484	360,983,135
2013-14.....	43,585,324	331,788,510	375,373,834
2014-15.....	42,839,014	354,352,681	397,191,695
2015-16.....	43,326,948	370,412,222	413,739,170
2016-17.....	44,733,885	387,122,258	431,856,143
2017-18.....	49,122,830	405,426,524	454,549,354
2018-19.....	57,199,387	428,669,513	485,868,900

Information compiled from property tax levy data provided by NCDOR Local Government Division.

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES†  
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2018-2019

Counties	Electric Power Companies					Gas / Pipeline Companies			Telephone Companies					Total utility company valuation [S]
	Electric power companies			Electric membership corporations: Total valuation [S]	Solar Farm Total valuation [S]	Gas companies: Total valuation [S]	Gas pipeline companies: Total valuation [S]	Landline			Wireless Total 100% valuation [S]	Tower Total 100% valuation [S]		
	System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]					System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]				
Alamance	185,659,615	65,808	185,725,423	14,591,641	-	48,906,145	13,456,585	33,439,398	-	33,439,398	23,400,494	4,101,448	323,621,134	
Alexander	49,151,948	-	49,151,948	18,865,850	834,486	1,234,787	-	5,770,603	-	5,770,603	5,908,994	1,652,393	83,419,061	
Alleghany	1,596,203	-	1,596,203	37,106,232	-	-	-	321,117	-	321,117	5,523,041	989,785	45,536,378	
Anson	59,181,650	2,262,543	61,444,193	138,155,090	-	44,594,008	6,611	8,423,112	-	8,423,112	5,212,824	919,525	258,755,363	
Ashe	-	-	-	85,370,850	-	3,037,863	-	923,717	-	923,717	7,388,496	1,873,417	98,594,343	
Avery	3,857,667	-	3,857,667	24,924,260	-	2,514,185	-	4,031,360	-	4,031,360	6,726,763	644,688	42,698,923	
Beaufort	38,471,784	-	38,471,784	33,306,884	9,190,598	7,137,356	-	8,158,768	-	8,158,768	8,014,173	3,097,291	107,376,854	
Bertie	15,878,983	4,900	15,883,883	14,582,788	11,053,288	3,772,145	-	4,005,241	-	4,005,241	2,292,963	1,619,238	53,209,546	
Bladen	37,516,039	481,851	37,997,890	49,207,585	-	39,516,193	-	3,387,631	-	3,387,631	8,035,525	3,205,825	141,350,649	
Brunswick	1,424,921,015	13,870,375	1,438,791,390	190,790,709	-	32,160,911	-	12,480,298	-	12,480,298	24,347,846	5,085,217	1,703,656,371	
Buncombe	464,925,511	776,175	465,701,686	18,178,868	-	61,073,458	-	61,309,897	-	61,309,897	43,900,546	3,473,688	653,638,143	
Burke	148,359,320	8,344	148,367,664	38,164,427	-	26,694,469	-	15,443,498	-	15,443,498	12,382,026	1,670,844	242,722,928	
Cabarrus	135,433,106	-	135,433,106	24,701,008	-	107,449,617	12,788,377	45,529,476	183,414	45,712,890	33,573,134	4,617,767	364,275,899	
Caldwell	88,495,228	76,161	88,571,389	60,201,911	-	17,628,321	-	14,928,464	-	14,928,464	14,506,467	1,574,724	197,411,276	
Camden	6,982,028	-	6,982,028	9,606,229	-	378,433	-	2,028,663	-	2,028,663	1,265,020	239,529	20,499,902	
Carteret	54,325,742	-	54,325,742	50,085,843	-	1,955,488	-	17,184,100	10,375	17,194,475	11,288,167	1,245,278	136,094,993	
Caswell	41,196,163	532,818	41,728,981	12,852,575	-	2,832,148	1,263,204	5,560,495	-	5,560,495	1,877,685	644,836	66,759,924	
Catawba	630,765,271	12,328,752	643,094,023	13,665,346	-	57,464,465	1,368,356	25,741,198	-	25,741,198	28,310,800	2,661,444	772,305,632	
Chatham	101,477,697	6,158,856	107,636,553	20,271,852	-	26,702,097	12,336,725	17,765,833	-	17,765,833	11,035,415	2,072,946	197,821,421	
Cherokee	24,166,729	-	24,166,729	20,471,989	2,225,194	-	-	5,538,364	-	5,538,364	3,504,631	1,192,827	57,099,734	
Chowan	18,787,978	-	18,787,978	5,360,939	-	1,899,146	-	2,642,838	-	2,642,838	1,501,388	283,785	30,476,074	
Clay	4,253,482	-	4,253,482	22,549,582	-	-	-	2,209,551	-	2,209,551	2,004,281	649,837	31,666,733	
Cleveland	669,023,497	2,153	669,025,650	19,137,813	857,457	33,341,454	25,134,445	112,828,762	-	112,828,762	11,916,136	3,696,037	875,937,754	
Columbus	68,662,223	-	68,662,223	59,901,102	-	11,328,228	-	27,673,169	-	27,673,169	9,173,686	2,365,697	179,104,105	
Craven	66,263,497	82,134	66,345,631	15,328,107	-	20,582,831	-	18,172,482	-	18,172,482	17,318,440	3,585,658	141,333,149	
Cumberland	102,758,475	37,747	102,796,222	81,455,227	-	75,641,950	1,181,672	58,373,830	-	58,373,830	52,048,837	6,925,441	378,423,179	
Currituck	84,201,970	149,600	84,351,570	489,330	7,560,230	1,112,358	-	5,729,076	-	5,729,076	7,920,120	1,279,799	108,442,483	
Dare	119,549,835	11,500	119,561,335	12,968,899	-	372,145	-	11,162,486	-	11,162,486	12,272,510	1,002,768	157,340,143	
Davidson	109,021,092	2,592,313	111,613,405	80,001,666	-	6,454,721	59,623,328	66,279,049	622,861	66,901,910	22,187,348	4,561,442	351,343,820	
Davie	45,972,472	7,770,080	53,742,552	26,292,534	-	4,491,702	930,541	3,995,869	-	3,995,869	7,381,243	1,770,238	98,604,679	
Duplin	55,704,635	44,408	55,749,043	52,206,216	-	9,716,338	-	8,182,380	151,275	8,333,655	8,765,844	2,836,956	137,608,052	
Durham	287,343,427	145,761	287,489,188	15,967,823	-	84,725,794	-	112,785,220	-	112,785,220	48,988,231	5,104,558	555,060,814	
Edgecombe	34,961,076	-	34,961,076	29,477,461	31,075,824	20,677,175	-	38,705,381	-	38,705,381	6,930,753	1,957,442	163,785,112	
Forsyth	383,124,686	5,652,596	388,777,282	8,213,965	-	84,051,219	6,277,930	99,859,689	-	99,859,689	51,912,682	9,920,429	649,013,196	
Franklin	63,330,575	40,230	63,370,805	32,043,004	-	12,576,012	-	14,886,200	-	14,886,200	6,880,546	2,062,880	131,819,447	
Gaston	504,177,881	1,366,887	505,544,768	38,439,677	-	108,340,351	45,919,798	48,819,906	-	48,819,906	26,058,830	5,322,825	778,446,155	
Gates	9,722,356	84,348	9,806,704	7,681,374	2,184,448	4,975,953	-	3,401,144	-	3,401,144	1,762,063	1,113,616	30,925,302	
Graham	33,265,287	-	33,265,287	-	-	-	-	1,719,446	-	1,719,446	962,613	63,014	36,010,360	
Granville	56,836,260	-	56,836,260	27,534,273	-	28,199,133	-	9,105,870	-	9,105,870	7,218,316	1,207,862	130,101,714	
Greene	8,627,472	-	8,627,472	19,159,616	-	8,955,635	-	2,715,775	-	2,715,775	3,254,678	999,894	43,713,070	



TABLE 72. -Continued

Counties	Electric Power Companies					Gas / Pipeline Companies			Telephone Companies					Total utility company valuation [S]
	Electric power companies			Electric membership corporations: Total valuation [S]	Solar Farm Total valuation [S]	Gas companies: Total valuation [S]	Gas pipeline companies: Total valuation [S]	Landline			Wireless Total 100% valuation [S]	Tower Total 100% valuation [S]		
	System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]					System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]				
Guilford	495,184,306	924,158	496,108,464	2,897,983	-	142,851,211	166,744,086	198,758,286	-	198,758,286	93,902,468	12,495,672	1,113,758,170	
Halifax	136,585,428	435,634	137,021,062	29,115,026	14,564,345	39,171,561	-	11,558,246	-	11,558,246	8,303,900	2,663,295	242,397,435	
Harnett	65,677,744	113,629	65,791,373	67,435,626	-	8,613,740	1,038,682	18,098,291	-	18,098,291	14,651,594	3,162,353	178,791,659	
Haywood	86,474,480	21,600	86,496,080	53,703,321	-	5,236,828	-	14,259,972	-	14,259,972	13,587,016	1,362,261	174,645,478	
Henderson	171,569,687	802,230	172,371,917	-	-	81,028,239	-	20,118,602	-	20,118,602	17,886,944	2,086,999	293,492,701	
Hertford	49,620,915	3,527	49,624,442	20,163,027	8,160,549	5,734,542	830,438	5,033,606	11,490	5,045,096	2,727,340	1,172,587	93,458,021	
Hoke	32,012,853	-	32,012,853	40,559,207	-	20,982,705	-	6,547,049	-	6,547,049	6,592,395	1,594,453	108,288,662	
Hyde	62,057	-	62,057	26,236,814	-	822,032	-	1,780,445	-	1,780,445	1,580,014	291,876	30,773,238	
Iredell	175,604,975	11,164	175,616,139	72,757,412	-	54,683,905	41,198,134	33,126,697	-	33,126,697	23,977,138	5,041,288	406,400,713	
Jackson	154,835,185	3,938,964	158,774,149	9,206,768	-	3,281,819	-	10,659,795	-	10,659,795	8,245,150	790,538	190,958,219	
Johnston	157,278,700	659,055	140,243,901	14,033,037	-	81,848,371	8,068,489	24,477,010	-	21,723,345	25,614,651	3,923,873	295,455,667	
Jones	9,598,615	-	9,598,615	28,944,512	-	869,970	-	2,222,540	-	2,222,540	2,622,336	1,246,753	45,504,726	
Lee	56,005,582	218,378	56,223,960	19,188,346	-	14,020,622	792,101	18,980,285	50,000	19,030,285	8,744,979	2,231,651	120,231,944	
Lenoir	49,171,222	1,002,316	50,173,538	11,220,010	-	14,874,866	-	12,986,928	-	12,986,928	9,214,267	2,556,482	101,026,091	
Lincoln	318,773,985	994	318,774,979	45,204,140	-	26,742,574	11,812,316	16,316,152	-	16,316,152	12,716,015	2,601,164	434,167,340	
Macon	128,223,197	113,430	128,336,627	11,006,184	-	9,300,000	-	7,418,159	-	7,418,159	5,129,548	1,034,160	162,224,678	
Madison	12,667,556	-	11,232,322	31,700,793	-	881,245	-	3,629,008	-	3,217,841	1,026,996	52,361,994	52,361,994	
Martin	50,624,781	-	50,624,781	8,309,820	2,058,955	3,182,920	-	3,243,621	-	3,243,621	3,588,044	1,022,583	72,030,724	
McDowell	138,539,787	61,520	138,601,307	18,278,091	-	5,690,294	-	6,980,071	-	6,980,071	7,395,832	1,396,988	178,342,583	
Mecklenburg	2,608,792,967	3,356,351	2,034,440,702	37,163,614	-	311,381,953	47,079,232	438,486,207	45,600	341,363,249	329,233,540	16,234,190	3,116,496,480	
Mitchell	15,659,657	-	15,659,657	11,845,298	-	8,010,190	-	4,058,823	-	4,058,823	2,148,566	510,880	42,233,414	
Montgomery	59,922,428	1,337,398	61,259,826	15,643,250	-	637,807	-	3,497,961	-	3,497,961	5,705,740	993,673	87,738,257	
Moore	100,256,178	256,875	100,513,053	37,295,220	-	9,074,435	1,529,510	19,226,854	-	19,226,854	16,171,980	2,249,405	186,060,457	
Nash	88,386,939	5,050	88,391,989	1,484,141	7,197,059	2,738,350	-	17,732,264	-	17,732,264	18,249,539	4,186,278	139,979,620	
New Hanover	496,290,761	1,221,059	497,511,820	19,562	-	38,659,520	-	60,331,812	-	60,331,812	42,664,172	3,463,338	642,650,224	
Northampton	87,617,829	84,610	87,702,439	8,618,424	9,830,971	8,978,553	1,963,606	4,423,280	-	4,423,280	2,636,925	851,960	125,006,158	
Onslow	81,787,514	3,500	81,791,014	147,522,385	-	15,612,635	-	31,823,200	-	31,823,200	26,094,468	4,280,686	307,124,388	
Orange	136,791,449	-	136,791,449	62,269,696	-	50,339,464	6,289,757	27,084,122	-	27,084,122	20,656,181	2,703,176	306,133,845	
Pamlico	10,621,983	-	10,621,983	21,240,275	-	314,926	-	2,249,328	-	2,249,328	1,635,868	621,736	36,684,116	
Pasquotank	36,971,122	130,600	37,101,722	17,732,184	7,836,494	4,857,880	-	7,945,508	-	7,945,508	5,395,375	656,292	81,525,455	
Pender	54,116,521	-	47,227,486	42,627,655	-	5,457,229	-	12,013,274	-	10,483,983	8,931,742	1,203,559	115,931,654	
Perquimans	23,964,885	-	23,964,885	20,881,117	1,866,353	613,881	-	2,523,116	-	2,523,116	1,789,666	319,329	51,958,347	
Person	794,333,139	19,233,103	813,566,242	28,259,097	-	21,325,840	97,048	4,816,074	-	4,816,074	5,230,950	1,298,111	874,593,362	
Pitt	34,749,370	44,880	34,794,250	15,718,080	1,536,702	24,146,272	-	24,375,644	-	24,375,644	45,256,637	5,570,771	151,398,356	
Polk	32,890,201	-	32,890,201	19,845,523	-	40,217,260	1,903,742	8,351,994	-	8,351,994	3,032,318	317,829	106,558,867	
Randolph	139,788,428	-	139,788,428	65,650,440	-	19,002,662	-	24,120,249	20,326	24,140,575	17,482,906	4,917,415	270,982,426	
Richmond	529,896,440	983,852	530,880,292	145,687,324	-	44,451,473	1,201,402	14,485,688	-	14,485,688	7,559,116	1,436,954	745,702,249	
Robeson	93,684,141	19,082	93,703,223	103,462,601	-	92,381,324	-	43,862,433	25,750	43,888,183	16,913,626	3,034,522	353,383,479	
Rockingham	664,984,103	13,072,367	678,056,470	11,389,789	-	37,106,193	62,090,073	17,739,658	-	17,739,658	12,297,911	3,168,661	821,848,755	
Rowan	539,222,154	1,495,243	540,717,397	10,006,523	-	42,805,562	47,354,212	29,720,441	-	29,720,441	16,748,653	3,204,807	690,557,595	

TABLE 72. -Continued

Counties	Electric Power Companies					Gas / Pipeline Companies			Telephone Companies					Total utility company valuation [S]
	Electric power companies			Electric membership corporations: Total valuation [S]	Solar Farm Total valuation [S]	Gas companies: Total valuation [S]	Gas pipeline companies: Total valuation [S]	Landline			Wireless Total 100% valuation [S]	Tower Total 100% valuation [S]		
	System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]					System valuation†† [S]	Non-system valuation [S]	Total 100% valuation [S]				
Rutherford	466,999,267	27,000	467,026,267	31,249,989	-	33,111,798	-	15,833,041	-	15,833,041	16,007,771	4,797,698	568,026,564	
Sampson	69,064,537	1,036,732	70,101,269	59,366,579	-	8,922,106	-	6,883,632	-	6,883,632	19,198,882	3,257,019	167,729,487	
Scotland	32,029,237	-	32,029,237	16,137,264	-	26,083,068	-	11,292,932	-	11,292,932	5,826,208	1,244,294	92,613,003	
Stanly	53,054,054	128,654	53,182,708	36,159,374	-	37,141,741	-	12,146,613	67,700	12,214,313	7,632,369	1,965,298	148,295,803	
Stokes	545,797,263	1,198,391	546,995,654	20,485,907	-	903,646	-	14,047,434	-	14,047,434	5,442,362	1,752,126	589,627,129	
Surry	93,646,708	17,100	93,663,808	45,289,503	-	8,248,917	-	16,152,635	-	16,152,635	19,743,934	2,195,098	185,293,895	
Swain	60,175,432	79,100	60,254,532	-	-	652,837	-	4,323,520	-	4,323,520	4,310,153	309,637	69,850,679	
Transylvania	63,076,339	5,042,120	68,118,459	23,239,277	-	3,218,795	-	17,422,150	4,809,326	22,231,476	3,756,753	307,132	120,871,892	
Tyrrell	8,593,923	-	8,593,923	-	-	141,571	-	1,424,395	-	1,424,395	1,082,227	233,025	11,475,141	
Union	123,166,986	14,060	123,181,046	149,336,807	-	61,457,344	-	35,230,007	90,440	35,320,447	27,839,066	6,046,248	403,180,958	
Vance	56,950,032	36,148	56,986,180	4,630,545	-	6,670,407	-	8,819,546	-	8,819,546	6,669,825	1,709,881	85,486,384	
Wake	2,105,450,903	26,919,814	2,132,370,717	97,469,789	-	251,114,543	26,003,824	362,653,678	-	362,653,678	191,514,313	19,589,270	3,080,716,134	
Warren	29,050,016	32,544	29,082,560	19,126,238	-	977,433	272,197	4,386,662	-	4,386,662	2,389,552	967,467	57,202,109	
Washington	40,881,483	-	40,881,483	2,321,540	5,593,668	2,843,176	-	2,199,635	-	2,199,635	1,618,247	472,183	55,929,932	
Watauga	-	-	-	76,864,846	-	3,576,900	-	8,450,598	-	8,450,598	13,546,201	786,823	103,225,368	
Wayne	575,433,143	104,154	575,537,297	28,967,299	-	50,580,126	-	24,928,022	-	24,928,022	18,164,610	3,719,456	701,896,810	
Wilkes	121,825,902	190,060	122,015,962	29,826,672	-	4,475,007	-	7,141,044	-	7,141,044	38,677,212	2,735,160	204,871,057	
Wilson	22,252,153	20,000	22,272,153	1,001,980	-	14,482,294	-	16,965,622	109,311	17,074,933	12,130,318	2,487,396	69,449,074	
Yadkin	59,136,791	-	59,136,791	19,483,284	-	2,514,127	-	1,775,801	-	1,775,801	6,324,504	1,302,620	90,537,127	
Yancey	11,972,597	-	11,972,597	24,997,248	-	1,379,989	-	2,892,924	-	2,892,924	2,838,643	496,143	44,577,544	
<b>All counties</b>	<b>19,695,745,905</b>	<b>138,942,786</b>	<b>19,230,561,952</b>	<b>3,449,587,001</b>	<b>123,626,621</b>	<b>2,818,920,912</b>	<b>606,556,421</b>	<b>2,731,251,940</b>	<b>6,197,868</b>	<b>2,635,587,127</b>	<b>1,846,285,012</b>	<b>264,592,406</b>	<b>30,975,717,452</b>	

† Valuation of public service companies subject to appraisal by the Local Government Division, Property Tax Section.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2018.

†† System valuation shown in the table is the original appraised system property value prior to equalization adjustment: the total 100% valuation (base to which tax rate is applied to derive levy) reflects the equalized system value. The total 100% valuation is not equal to the sum of the system valuation plus non-system valuation for a county affected by equalization adjustments. System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

**TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES†  
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2018-2019**

Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation	Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation
	System valuation	Non-system valuation	Total 100% valuation						System valuation	Non-system valuation	Total 100% valuation				
	[\$]	[\$]	[\$]						[\$]	[\$]	[\$]				
Alamance	6,691,517	3,565,943	10,257,460	10,407	703,957	5,119,398	16,091,222	Guilford	47,495,317	1,785,860	46,778,173	41,999,261	1,890,150	121,180,990	211,848,574
Alexander	3,009,756	637,570	3,452,294	-	613	-	3,452,907	Halifax	21,901,680	593,130	22,494,810	-	259,140	104,892	22,858,842
Alleghany	-	-	-	-	453	-	453	Harnett	13,226,259	483,068	13,709,327	-	108,320	-	13,817,647
Anson	20,039,612	19,641	20,059,253	-	19,669	4,179,605	24,258,527	Haywood	3,683,700	-	3,307,963	-	444,271	-	3,752,234
Ashe	-	-	-	-	1,443	3,015,256	3,016,699	Henderson	6,306,376	-	5,153,571	-	109,154	10,788,489	16,051,214
Avery	-	-	-	-	99	-	99	Hertford	7,601,831	96,897	7,698,728	-	32,290	-	7,731,018
Beaufort	12,477,574	551,172	13,028,746	-	21,133	290,968	13,340,847	Hoke	3,249,179	-	3,249,179	-	14,082	318,993	3,582,254
Bertie	4,179,748	78,200	4,257,948	-	43,063	-	4,301,011	Hyde	-	-	-	-	18	-	18
Bladen	16,076,339	113,464	14,985,685	-	5,520	-	14,991,205	Iredell	17,066,766	1,163,810	16,298,618	-	717,426	9,702,259	26,718,303
Brunswick	8,732,295	40,298	7,821,646	-	33,379	8,429,212	16,284,237	Jackson	6,044,546	-	6,044,546	-	19,074	439,089	6,502,709
Buncombe	29,745,761	679,450	27,944,414	16,543,822	616,588	11,198,080	56,302,904	Johnston	38,162,404	1,253,140	34,152,949	-	525,143	14,988,582	49,666,674
Burke	17,456,571	16,560	15,338,192	-	499,265	2,186,766	18,024,223	Jones	801,991	-	801,991	-	51,724	96,112	949,827
Cabarrus	16,694,196	164,770	15,252,984	1,705,714	264,704	38,572,321	55,795,723	Lee	10,348,568	245,669	10,594,237	-	16,063	1,114,428	11,724,728
Caldwell	-	72,500	72,500	-	9,550	28,267,669	28,349,719	Lenoir	5,062,000	111,872	5,173,872	-	134,491	4,286,491	9,594,854
Camden	1,920,118	-	1,920,118	-	5,716	-	1,925,834	Lincoln	10,981,043	48,978	9,383,963	-	678,001	-	10,061,964
Carteret	5,652,537	2,840,495	8,136,922	2,081	46,297	-	8,185,300	Macon	358,752	-	358,752	-	5	351,555	710,312
Caswell	5,910,844	205,860	6,116,704	-	60,257	18,998,180	25,175,141	Madison	16,778,717	6,000	13,912,201	-	13	-	13,912,214
Catawba	16,345,674	177,000	15,290,210	49,923	1,092,782	68,260,320	84,693,235	Martin	2,937,701	350,016	3,287,717	-	72,044	-	3,359,761
Chatham	8,103,947	377,633	8,481,580	-	47,419	-	8,528,999	McDowell	56,578,434	173,315	51,818,110	-	484,221	-	52,302,331
Cherokee	1,352,541	-	1,217,693	-	17	-	1,217,710	Mecklenburg	74,554,113	20,912,900	76,619,734	887,941,501	1,177,384	197,980,822	1,163,719,441
Chowan	1,825,220	-	1,825,220	141,625	5,934	504,062	2,476,841	Mitchell	34,132,048	43,850	34,175,898	-	7	1,312,870	35,488,775
Clay	-	-	-	-	-	-	-	Montgomery	6,786,810	1,890,787	8,251,385	-	105,491	-	8,356,876
Cleveland	21,843,923	524,150	21,129,522	-	71,913	18,076,245	39,277,680	Moore	10,747,729	423,250	11,170,979	-	23,331	3,752,062	14,946,372
Columbus	10,167,052	299,931	9,233,720	-	397	-	9,234,117	Nash	12,405,958	194,251	11,674,725	-	375,403	12,993,442	25,043,570
Craven	13,586,040	507,100	14,093,140	8,895,244	124,541	1,902,737	25,015,662	New Hanover	6,823,387	3,626,500	9,733,431	17,879,186	88,074	11,845,447	39,546,138
Cumberland	35,095,021	1,032,400	36,127,421	7,886,077	237,418	31,273,762	75,524,678	Northampton	23,977,203	11,042	23,988,245	-	102,105	6,964,992	31,055,342
Currituck	6,063,371	-	5,523,125	-	-	-	5,523,125	Onslow	-	552,053	552,053	7,970,050	220,762	721,642	9,464,507
Dare	-	-	-	1,110,449	45,519	396,162	1,552,130	Orange	8,981,918	1,081,276	10,063,194	-	781,715	3,247,419	14,092,328
Davidson	51,689,462	543,870	52,233,332	-	339,376	12,252,711	64,825,419	Pamlico	300	174,900	175,178	-	1,949	-	177,127
Davie	3,514,991	117,106	3,632,097	-	217,454	296,348	4,145,899	Pasquotank	5,171,726	-	5,171,726	-	44,475	-	5,216,201
Duplin	5,690,857	-	5,690,857	-	259,365	193,421	6,143,643	Pender	-	33,280	33,280	-	157,318	4,003,100	4,193,698
Durham	9,818,868	4,148,302	12,890,040	-	1,213,570	11,104,140	25,207,750	Perquimans	6,540,316	-	6,540,316	-	10,129	126,964	6,677,409
Edgecombe	20,062,836	1,635,414	21,698,250	-	112,133	2,224,673	24,035,056	Person	2,879,431	114,577	2,994,008	-	2,924	-	2,996,932
Forsyth	26,670,318	1,776,146	28,446,464	230,607	814,288	42,661,120	72,152,479	Pitt	11,831,251	662,654	12,493,905	3,189,308	70,541	7,435,276	23,189,030
Franklin	2,132,680	218,075	2,350,755	2,081	750,062	-	3,102,898	Polk	4,169,539	-	3,916,448	-	18,728	-	3,935,176
Gaston	32,757,263	813,098	29,092,443	-	450,038	12,133,569	41,676,050	Randolph	7,734,218	947,420	7,920,591	-	414,022	18,375,895	26,710,508
Gates	-	-	-	-	26,820	-	26,820	Richmond	33,243,065	173,963	33,417,028	-	98,462	-	33,515,490
Graham	-	-	-	-	-	-	-	Robeson	49,566,660	389,321	49,955,981	1,041	185,088	5,246,257	55,388,367
Granville	7,387,387	222,798	7,610,185	-	493,339	4,627,628	12,731,152	Rockingham	33,207,953	233,515	33,441,468	-	136,431	4,743,081	38,320,980
Greene	849,157	-	849,157	-	30,498	-	879,655	Rowan	43,974,252	671,903	44,646,155	-	285,665	22,308,077	67,239,897

TABLE 73. -Continued

Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation	Counties	Railroad property††			Airline companies: System valuation†††	Busline companies: System valuation†††	Motor freight carriers: Total valuation†††	Total transportation company valuation
	System valuation	Non-system valuation	Total 100% valuation						System valuation	Non-system valuation	Total 100% valuation				
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	27,792,626	651,325	26,534,598	-	26,168	4,668,667	31,229,433	Vance	3,635,134	542,874	4,178,008	-	420,937	62,910	4,661,855
Sampson	546,841	170,230	680,214	-	168,202	5,273,652	6,122,068	Wake	31,379,200	15,242,016	43,169,504	280,178,497	1,271,541	31,587,973	356,207,515
Scotland	14,350,679	69,000	14,419,679	-	22,064	8,140,377	22,582,120	Warren	803,506	234,761	1,038,267	-	224,899	700,485	1,963,651
Stanly	10,075,735	-	9,383,531	-	12,246	-	9,395,777	Washington	3,800,601	32,700	3,833,301	-	18,413	1,139,891	4,991,605
Stokes	8,788,992	546,168	9,335,160	-	64,186	-	9,399,346	Watauga	-	-	-	-	23,283	1,872,262	1,895,545
Surry	7,650,302	-	7,650,302	-	347,043	30,078,671	38,076,016	Wayne	11,769,318	296,800	12,066,118	-	103,975	7,034,149	19,204,242
Swain	5,701,761	131,470	5,833,231	-	10,002	142,760	5,985,993	Wilkes	2,837,041	-	2,837,041	-	34,532	2,619,352	5,490,925
Transylvania	1,392,000	329,175	1,648,373	-	54	-	1,648,427	Wilson	26,049,495	276,244	26,325,739	-	179,896	12,632,273	39,137,908
Tyrrell	-	-	-	-	30,518	-	30,518	Yadkin	-	-	-	-	214,197	8,312,733	8,526,930
Union	26,259,560	109,613	22,293,689	-	34,487	1,743,588	24,071,764	Yancey	4,416,538	101,220	4,081,404	-	-	-	4,081,404
								All counties	1,256,105,946	78,561,739	1,262,522,671	1,275,736,874	21,726,866	906,603,322	3,466,589,733

† Valuation of public service companies subject to appraisal by the Property Tax Section.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2018.

System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

†† System valuation shown in the table is the original appraised system property value prior to equalization adjustment performed in accordance with the Railroad Revitalization Regulatory Reform Act (4-R Act); the 4-R Act requires an equalization adjustment to rail values when the county sales assessment ratio analysis is less than 95%. The total 100% valuation (base to which tax rate is applied to derive levy) reflects the equalized system value. The total 100% valuation is not equal to the sum of the system valuation plus non-system valuation for a county affected by equalization adjustments.

††† Airline Companies, Busline Companies, and Motor Freight Carrier Companies. System valuation and total valuation are the same in all 100 counties.



TABLE 75. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

County	Rate	Fiscal year 2015-2016				Rate	Fiscal year 2016-2017				Rate	Fiscal year 2017-2018			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Alamance	3	777,545			83,395	3	869,628			88,367	3	903,642			84,506
Alexander					12,720					12,300					10,560
Alleghany	6	65,161			3,575	6	72,086			4,025	6	76,686			4,067
Anson	6	33,224			530	6	32,271			1,005	6	30,026			945
Ashe	3	235,855			7,185	3	246,519			7,905	3	274,351			6,937
Avery					7,620					7,560					7,440
Beaufort					3,080					2,745					2,545
Bertie					5,301					5,064					4,255
Bladen					625					745					900
Brunswick <sup>a</sup>	1	1,406,223			65,459	1	1,472,241			61,754	1	1,589,493			66,959
Buncombe	6	16,226,135			83,440	6	21,043,724			84,904	6	23,324,431			193,895
Burke	6	425,357			18,182	6	507,498			16,960	6	523,468			18,295
Cabarrus	6	5,343,668			557,885	6	5,517,951			569,707	6	5,681,813			567,234
Caldwell	3	119,219			15,743	3	117,735			36,037	3	131,365			33,088
Camden	6	35,741		428,919	355	6	41,327		461,199	4,155	6	25,580		543,753	3,085
Carteret	6	6,716,689			8,477	6	7,029,734			50,480	6	7,578,125			39,450
Caswell					6,960					6,225					545
Catawba					36,330					35,450					34,197
Chatham	3	102,370			22,332	3	109,813			22,005	3	118,808			22,209
Cherokee	4	334,196			6,075	4	366,769			5,475	4	396,751			6,225
Chowan	5	157,428		397,842	10,320	5	165,442		461,970	6,930	5	159,567		580,063	4,860
Clay	3	20,872			3,840	3	31,426			5,940	3	37,144			3,900
Cleveland	3	596,670			19,570	3	679,374			16,370	3	693,108			20,415
Columbus	3	97,690			21,890	3	138,360			20,775	3	114,787			18,680
Craven	6	1,680,628			59,483	6	1,796,426			56,005	6	1,833,123			54,638
Cumberland	6	5,628,040	6,444,087		294,241	6	6,223,376	6,566,741		291,972	6	6,126,728	6,806,270		254,477
Currituck	6	11,065,242		3,367,062	12,075	6	11,511,034		3,790,324	154,833	6	11,913,048		4,165,710	484,093
Dare	6	26,072,514	2,411,724	6,380,164	31,832	6	28,248,237	2,525,526	6,642,173	27,391	6	29,708,764	2,598,309	7,133,435	67,199
Davidson					62,445					64,585					58,490
Davie	3	240,699			16,886	3	124,970			19,046	3	135,390			19,352
Duplin	6	253,750			20,855	6	256,509			22,030	6	240,283			20,765
Durham	6	11,116,355			1,684,921	6	12,796,025			1,547,290	6	12,161,069			1,779,784
Edgecombe	6	110,964			27,860	6	120,559			27,812	6	77,353			25,979
Forsyth	6	5,406,709			288,638	6	5,697,721			375,238	6	6,099,219			271,509
Franklin	6	57,056			2,856	6	70,454			2,708	6	73,155			2,861
Gaston	3	1,534,504			545,485	3	1,585,930			558,923	3	1,613,260			378,932
Gates					1,345					1,330					1,250
Graham	3	207,534			4,470	3	255,312			5,241	3	259,922			4,776
Granville	6	206,104			4,945	6	236,259			4,365	6	351,886			165,360
Greene					6,381					6,958					7,002

TABLE 75. -Continued

County	Rate	Fiscal year 2015-2016				Rate	Fiscal year 2016-2017				Rate	Fiscal year 2017-2018			
		Occupancy tax	Meals tax	Land transfer tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	License taxes
		[see rate column]	[1% rate]	[1% rate]			[see rate column]	[1% rate]	[1% rate]			[see rate column]	[1% rate]	[1% rate]	
%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	
Guilford	3	5,517,218			161,560	3	5,782,671			157,992	3	6,044,016			151,069
Halifax	5	847,881			19,573	5	918,610			23,920	5	934,626			18,914
Harnett										-	3	13,864			-
Haywood	4	1,237,654			34,260	4	1,450,906			34,920	4	1,570,359			227,387
Henderson	5	1,866,663			19,377	5	1,995,757			19,229	5	2,304,334			15,646
Hertford	3	55,895			9,645	3	48,355			10,335	3	48,248			9,447
Hoke					2,197,632					2,210,092					874,613
Hyde†	3	462,842			770	3	433,673			900	5	567,256			714
Iredell					73,640					79,910					78,030
Jackson	4	936,430			24,707	4	1,029,963			26,333	4	1,092,332			29,721
Johnston	3	751,136			72,714	3	839,103			79,635	3	841,195			75,945
Jones					2,690					2,030					2,030
Lee	3	213,476			15,894	3	245,476			4,134	3	250,137			4,076
Lenoir	3	206,353			19,180	3	226,332			11,890	3	257,303			19,710
Lincoln	3	110,251			34,860	3	121,019			351,580	3	128,795			388,183
Macon	3	776,399			108,977	3	872,073			109,043	3	960,373			106,541
Madison	5	264,946			10,620	5	307,725			10,140	5	364,089			11,100
Martin	6	274,885			5,225	6	273,783			5,245	6	273,449			4,440
McDowell	5	434,651			350	5	495,109			10,110	5	542,955			17,160
Mecklenburg	8	53,372,171	30,954,493		238,258	8	56,454,755	32,483,175		187,005	8	61,013,333	34,672,041		268,831
Mitchell	3	60,440			6,360	3	66,555			6,120	3	72,000			6,000
Montgomery	3	36,212			10,108	3	38,629			10,326	3	43,532			8,400
Moore	3	1,454,695			41,350	3	1,579,464			40,695	3	1,645,378			39,336
Nash	5	1,366,404			145,018	5	1,585,628			228,080	5	1,556,968			221,109
New Hanover†	3	5,078,743			653,269	3	5,724,172			709,889	3	5,938,083			708,555
Northampton	6	68,317			4,765	6	68,864			4,780	6	86,262			4,265
Onslow	3	1,732,711			68,380	3	1,860,433			9,910	3	2,089,905			11,650
Orange	3	1,477,669			496,213	3	1,492,194			512,777	3	1,581,745			498,378
Pamlico					4,775					5,365					4,235
Pasquotank	6	669,950		1,026,814	9,595	6	671,382		1,131,482	9,805	6	651,219		1,810,495	9,620
Pender	3	10,112			15,156	3	15,258			15,646	3	13,368			15,530
Perquimans	6	5,917		353,196	11,297	6	6,927		315,902	11,693	6	7,837		443,018	11,847
Person	6	234,188			22,166	6	196,631			21,866	6	294,625			22,116
Pitt	6	1,934,295			8,975	6	2,294,548			8,586	6	2,363,110			7,975
Polk	3	149,842			5,145	3	201,098			8,820	3	245,521			8,280
Randolph	5	915,784			122,600	5	996,844			123,631	5	1,020,429			120,425
Richmond	3	326,046			1,800	3	353,996			7,149	3	381,282			7,898
Robeson					43,255					41,809					40,817
Rockingham	3	206,025			4,383	3	363,871			4,365	3	335,794			68,368
Rowan	3	388,357			74,650	3	420,260			75,215	6	875,123			75,050

TABLE 75. -Continued

County	Rate	Fiscal year 2015-2016				Rate	Fiscal year 2016-2017				Rate	Fiscal year 2017-2018			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Rutherford	5	912,883			11,575	6	916,034			14,060	6	1,167,470			10,350
Sampson†	3	93,943			23,640	3	97,599			23,160	6	117,879			21,660
Scotland	6	359,666			14,640	6	334,511			13,860	6	309,808			14,100
Stanly	6	278,952			47,533	6	288,928			50,824	6	310,361			50,848
Stokes					31,146					29,250					26,442
Surry	6	99,172			37,285	6	109,978			38,262	6	109,562			33,473
Swain	4	761,207			9,000	4	839,754			9,780	4	913,639			7,620
Transylvania						5	705,478				5	831,956			
Tyrrell	6	9,872			1,715	6	5,822			1,215	6	6,517			1,725
Union					56,100					62,100					57,120
Vance	6	422,894			17,753	6	450,436			16,605	6	429,315			16,161
Wake	6	23,301,005	26,051,103		504,576	6	24,618,429	27,578,837		513,395	6	25,997,116	29,135,183		508,434
Warren					2,787					1,945					2,000
Washington	6	133,246			38,336	6	114,300			39,027	6	139,582			37,081
Watauga††	6	1,371,244			12,240	6	1,504,048			12,840	6	1,640,507			12,150
Wayne	1	91,713			66,158	1	188,646			67,401	1	170,410			57,949
Wilkes					12,555					12,085					11,295
Wilson	3	584,319			33,612	6	1,048,570			35,440	6	1,206,916			32,387
Yadkin††	6	22,359			17,580	6	23,890			18,360	6	25,079			14,580
Yancey	3	62,148			8,100	3	77,002			7,620	3	97,295			12,780
<b>Total</b>		<b>208,223,325</b>	<b>65,861,407</b>	<b>11,953,997</b>	<b>9,811,130</b>		<b>228,120,199</b>	<b>69,154,279</b>	<b>12,803,050</b>	<b>10,396,809</b>		<b>242,134,602</b>	<b>73,211,803</b>	<b>14,676,474</b>	<b>9,873,225</b>
<b>Total collections</b>					<b>295,849,859</b>					<b>320,474,337</b>					<b>339,896,104</b>

Detail may not add to totals due to rounding.

Data are compiled from tax collections source data reported for county jurisdictions on Form TR-1 for the respective fiscal year as processed and provided by the NCDOR Local Government Division.

<sup>a</sup>The Village of Bald Head Island is exempt from the 1% Brunswick County tax.

†New Hanover County Occupancy Tax is 3% countywide with an additional 3% in unincorporated areas.

†Hyde County Occupancy Tax rate increased from 3% to 5% effective January 1, 2018.

†Sampson County Occupancy Tax rate increased from 3% to 6% effective November 1, 2017.

††Applicable only in unincorporated areas.

SL 2014-3 repeals county authority to levy general privilege license taxes pursuant to § 153A-152 as of July 1, 2015. Repeal of this statute does not affect county authorization to levy county beer and wine taxes, county animal taxes, and other types of businesses authorized by statutes other than § 153A-152.







TABLE 76. -Continued

Municipality	Fiscal year 2015-2016††			Fiscal year 2016-2017††			Fiscal year 2017-2018††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Burke</b>												
Connelly Springs												
Drexel												
Glen Alpine												
Hickory**												
Hildebran												
Long View**												
Morganton							212,172					255,834
Rhodhiss**												
Rutherford College												5,977
Valdese												
<b>Cabarrus</b>												
Concord				1,114,241			1,181,099					1,012,032
Harrisburg												
Kannapolis*				570,944			595,028					602,538
Locust**												
Midland				1,560			1,560					1,355
Mount Pleasant												
<b>Caldwell</b>												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				485			505					495
Hickory**												
Hudson												
Lenoir	3	90,028		1,060	3	80,638		995	3	91,890		930
Rhodhiss*												
Sawmills												
<b>Camden</b>												
Elizabeth City**												
<b>Carteret</b>												
Atlantic Beach				557,043			560,509					4,270
Beaufort				475			125					375
Bogue												
Cape Carteret							300					135
Cedar Point							630					3,105
Emerald Isle												
Indian Beach												
Morehead City				223			45					130
Newport												
Peletier												
Pine Knoll Shores				113			75					75





TABLE 76. -Continued

Municipality	Fiscal year 2015-2016††			Fiscal year 2016-2017††			Fiscal year 2017-2018††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Davie</b>												
Bermuda Run	3	73,856		450,240	3	71,026		502,305	3	71,111		502,305
Cooleemee				63,000				62,380				62,850
Mocksville	3	44,409			3	48,828			3	50,450		
<b>Duplin</b>												
Beulaville				90				120				135
Calypso												
Faison*				330				190				90
Greenevers												
Harrells**												
Kenansville												
Magnolia				20				2,753				2,665
Mount Olive**												
Rose Hill				1,910				1,150				1,375
Teachey												
Wallace*				290				410				470
Warsaw				240				280				240
<b>Durham</b>												
Chapel Hill**												
Durham*				11,673				8,233				15,480
Morrisville**												
Raleigh**												
<b>Edgecombe</b>												
Conetoe												
Leggett												
Macclesfield												90
Pinetops												
Princeville												
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				2,170				2,269				2,090
Whitakers**												
<b>Forsyth</b>												
Bethania												
Clemmons												
High Point**												
Kernersville*	3	137,964		115,776	3	169,762		17,730	3	161,720		17,916
King**												
Lewisville				100								
Rural Hall												
Tobaccoville*				2,917								
Walkertown												
Winston-Salem				12,253				11,282				10,833













TABLE 76. -Continued

Municipality	Fiscal year 2015-2016††			Fiscal year 2016-2017††			Fiscal year 2017-2018††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Pamlico</b>												
Alliance							3,352					3,558
Arapahoe												
Bayboro												
Grantsboro												
Mesic												
Minnesott Beach							45					
Oriental	3	20,332			3	26,060			3	26,093		45
Stonewall												
Vandemere												
<b>Pasquotank</b>												
Elizabeth City*							27,945					28,629
<b>Pender</b>												
Atkinson												
Burgaw	3	8,940			3	10,224	225		3	7,911		165
Saint Helena												
Surf City*	3	574,772			3	636,432	1,271		3	674,989		785
Topsail Beach	3	379,480			3	437,025			3	422,327		
Wallace**												
Watha												
<b>Perquimans</b>												
Hertford							17,407					19,295
Winfall							2,035					2,059
<b>Person</b>												
Roxboro							101,308					158,830
<b>Pitt</b>												
Ayden												
Bethel												
Falkland							140					190
Farmville												
Fountain												
Greenville	6	1,934,295			6	2,294,548	5,068		6	2,363,111		4,734
Grifton*							9,300					8,975
Grimesland							398					460
Simpson												
Winterville							275					285
<b>Polk</b>												
Columbus	3	26,264			3	28,388	4,320		3	30,808		4,431
Saluda*							1,770					1,203
Tryon	3	19,415			3	20,791			3	26,937		







TABLE 76. -Continued

Municipality	Fiscal year 2015-2016††			Fiscal year 2016-2017††			Fiscal year 2017-2018††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Wake</b>												
Angier**												
Apex				367,601				535,639				545,362
Cary*				2,058,195				1,959,446				2,134,051
Durham**												
Fuquay-Varina				192,037				208,421				384,939
Garner				381,290				382,446				387,871
Holly Springs												
Knightdale				179,867				189,651				197,988
Morrisville*				468,648				446,689				468,542
Raleigh*				9,147,574				10,230,091				10,146,634
Rolesville				50,604				56,366				60,740
Wake Forest*				423,335				452,948				531,564
Wendell												
Zebulon*				39,207				41,599				41,722
<b>Warren</b>												
Macon				120								
Norlina												
Warrenton												
<b>Washington</b>												
Creswell				1,174				1,208				
Plymouth												
Roper												
<b>Watauga</b>												
Beech Mountain*	6	254,877			6	306,643			6	323,694		
Blowing Rock*	6	960,473		1,155	6	997,123			6	1,013,927		
Boone	6	1,252,285		265	6	1,838,821		83,878	6	1,539,821		107,120
Seven Devils*	6	103,569			6	116,381			6	141,377		
<b>Wayne</b>												
Eureka												
Fremont												
Goldsboro	5	713,038		2,991	5	837,910		29,008	5	787,268		46,270
Mount Olive*												
Pikeville												
Seven Springs												
Walnut Creek												
<b>Wilkes</b>												
Elkin**												
North Wilkesboro				555				590				545
Ronda												1,788
Wilkesboro	3	144,905		660	3	167,962		615	3	165,499		585



TABLE 76. -Continued

Municipality	Fiscal year 2015-2016††			Fiscal year 2016-2017††			Fiscal year 2017-2018††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Wilson</b>												
Black Creek												
Elm City												
Kenly**												
Lucama				30				20				25
Saratoga												
Sharpsburg**												
Sims												
Stantonsburg				65				45				48
Wilson				2,945				2,866				2,798
<b>Yadkin</b>												
Boonville												
East Bend												
Jonesville	6	320,251		3,673	6	335,026		4,829	6	327,527		5,448
Yadkinville	6	35,508		13,614	6	35,738		16,515	6	32,742		16,100
<b>Yancey</b>												
Burnsville				275				350				320
<b>Total</b>		39,911,134	347,056	30,060,408		43,958,749	368,507	59,128,504		45,675,626	395,809	60,948,934
<b>Total collections</b>				70,318,598				103,455,760				107,020,369

Detail may not add to totals due to rounding.

License, meals, and occupancy taxes collections information are compiled from source data reported for municipal jurisdictions on Form TR-2 for the respective fiscal year as processed by the NCDOR Local Government Division. License taxes information may reflect collections as supplemented by amounts reported on the AFIR (as of June 30th of the respective fiscal year) to the NCDST.

\*,\*\* Municipalities located in more than one county. Single asterisk denotes county location of the municipality's largest assessed valuation.

Double asterisks denote other county(ies) in which the municipality is located.

†Exempt from Brunswick County 1% Occupancy Tax

††SL 2014-3 repeals municipal authority to levy general privilege license taxes pursuant to § 160A-211 as of July 1, 2015. Repeal of this statute does not affect municipal authorization to levy municipal vehicle taxes, municipal taxicab taxes, municipal beer and wine taxes, municipal animal taxes, and other types of businesses authorized by statutes other than § 160A-211.

TABLE 77. EXCISE [STAMP] TAX ON CONVEYANCES: NET PROCEEDS† COLLECTED BY COUNTY GOVERNMENTS  
[§ 105 ARTICLE 8E.]

[Net proceeds† of the excise tax on conveyances reflect collections prior to adjustments for State allocation and county allowance for administrative costs.]

[Refer to Table 51 for details of State allocated proceeds statutorily remitted to the NCDOR by the 15th day of the month following the county government collection month.]

County	County Government Fiscal Year:														
	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 <sup>R</sup> [S]	2017-2018 [S]	2018-2019 [S]
Alamance..	1,122,926	1,625,875	1,364,731	1,126,194	672,176	800,026	606,400	628,821	796,749	911,662	1,135,639	1,278,169	1,394,131	1,499,570	1,875,469
Alexander..	160,092	225,652	199,601	171,713	108,638	105,581	87,509	86,863	115,318	129,544	147,535	155,953	184,443	200,850	246,584
Alleghany..	156,345	217,279	233,222	171,477	81,458	101,595	71,684	73,717	74,993	104,811	85,209	93,270	98,950	129,752	155,370
Anson.....	103,688	133,924	119,048	99,836	90,486	59,020	54,467	76,354	79,324	96,033	76,451	87,776	78,488	133,402	127,984
Ashe.....	367,304	563,220	567,021	420,870	257,860	201,722	220,724	234,673	200,420	222,897	237,500	264,815	301,383	326,099	331,394
Avery.....	515,550	666,437	554,681	607,989	365,471	261,356	239,586	342,454	388,710	281,564	286,639	354,213	426,672	678,014	545,572
Beaufort...	392,602	556,542	517,458	332,101	211,857	227,611	217,189	283,866	227,065	250,834	328,088	255,576	297,540	386,993	336,141
Bertie.....	82,554	106,506	172,500	90,266	41,100	47,479	43,017	37,341	65,207	66,275	68,240	45,276	51,938	220,611	65,925
Bladen.....	141,359	156,693	151,446	149,623	112,996	100,197	107,019	78,401	104,636	106,769	123,854	135,922	146,885	139,930	112,035
Brunswick..	5,482,870	7,020,674	4,372,835	3,330,285	1,823,931	2,018,158	1,836,620	1,751,709	2,003,104	2,224,697	2,634,061	3,272,417	3,263,574	4,099,082	3,745,012
Buncombe..	3,468,664	4,947,326	5,128,233	3,798,345	2,432,808	2,275,847	2,225,172	2,518,123	2,851,593	3,072,190	3,693,292	4,232,106	4,858,205	4,907,740	6,074,375
Burke.....	486,908	527,201	585,461	516,160	346,650	259,023	234,467	272,139	278,784	321,963	447,945	440,302	495,557	593,421	605,530
Cabarrus....	2,359,964	3,430,476	3,389,589	2,646,465	1,356,081	1,133,036	1,070,186	1,424,477	1,539,670	2,071,456	2,442,343	2,982,527	3,166,216	3,286,663	4,005,250
Caldwell...	529,058	608,534	753,578	540,588	339,807	307,218	275,896	236,375	283,728	331,658	333,509	373,929	356,169	440,294	514,022
Camden.....	126,337	138,077	115,130	88,066	60,547	58,271	59,784	66,493	51,999	80,159	114,726	89,869	102,005	112,060	152,527
Carteret....	2,299,997	3,131,033	1,923,366	1,270,979	872,050	859,387	887,137	942,867	997,528	1,007,210	1,141,267	1,262,296	1,459,757	1,592,242	1,677,154
Caswell.....	106,847	94,832	99,907	109,210	78,057	77,851	49,104	61,188	75,933	65,027	71,074	72,474	85,091	100,297	93,083
Catawba....	1,341,308	1,693,062	1,545,110	1,289,149	898,829	781,447	727,582	728,408	978,768	830,197	1,086,353	1,263,933	1,385,748	1,518,197	1,592,527
Chatham...	945,699	1,335,995	1,437,594	1,204,820	753,684	709,670	704,529	749,878	914,908	1,063,963	1,182,006	1,356,022	1,510,196	1,657,260	1,638,242
Cherokee...	481,605	845,814	496,133	270,526	181,305	237,389	185,755	182,140	193,564	201,401	211,297	281,741	276,948	357,830	333,439
Chowan.....	104,522	194,100	133,507	170,750	56,820	70,716	59,046	66,168	72,131	66,843	102,640	80,988	94,567	128,738	103,420
Clay.....	348,060	471,399	282,017	158,986	135,046	109,856	101,845	90,614	106,557	108,415	113,886	119,403	133,449	172,892	175,125
Cleveland...	511,866	579,981	640,669	581,301	289,810	309,251	287,402	325,794	332,586	323,021	415,996	441,494	485,386	574,307	1,300,997
Columbus...	172,510	221,984	288,930	190,947	111,997	106,826	85,092	107,600	114,950	108,251	155,991	142,102	134,572	170,233	172,493
Craven.....	1,047,211	1,515,198	1,270,374	998,377	658,403	571,805	531,376	477,731	570,261	634,179	705,815	804,346	1,028,424	938,141	1,013,728
Cumberland	2,262,446	2,955,844	3,036,129	2,371,845	1,752,177	1,641,126	1,691,950	1,586,121	1,680,325	1,591,960	1,738,847	1,767,554	2,182,723	2,192,382	2,702,571
Currituck...	1,500,746	983,308	652,112	713,783	459,967	546,729	523,069	522,079	611,557	640,451	626,506	727,127	711,024	850,138	922,383
Dare.....	3,037,836	2,159,434	1,437,457	1,212,409	930,824	1,651,508	1,084,174	1,082,128	1,020,869	1,082,403	1,294,237	1,300,911	1,352,391	1,438,267	1,516,755
Davidson....	1,099,501	1,216,127	1,269,202	1,040,653	609,821	696,589	491,648	591,792	967,225	903,051	817,162	968,315	1,113,462	1,265,803	1,334,275
Davie.....	487,796	508,097	520,097	380,497	255,256	224,701	230,930	248,844	245,624	323,031	360,782	369,939	385,797	414,863	485,808
Duplin.....	250,748	333,405	223,107	187,447	143,915	134,041	139,934	123,598	148,695	147,780	154,621	179,984	193,116	203,925	192,020
Durham.....	3,874,743	5,140,983	4,882,208	4,322,173	2,274,011	2,567,034	2,316,296	3,086,442	4,033,069	3,881,950	5,128,201	6,595,382	5,987,534	7,683,739	7,095,402
Edgecombe..	162,313	268,585	205,776	167,050	97,454	92,450	87,407	89,211	127,318	103,588	156,260	120,385	181,562	202,372	221,067
Forsyth.....	4,077,987	4,147,857	4,141,968	3,629,824	2,224,769	2,276,145	1,886,498	2,079,073	2,858,164	2,509,598	3,405,492	3,393,115	3,838,030	4,102,404	5,039,628
Franklin....	627,057	668,433	742,949	625,218	363,798	382,059	274,453	287,032	362,558	404,701	452,866	631,520	694,899	789,550	1,019,427
Gaston.....	1,723,104	1,859,448	2,238,846	1,807,563	1,032,672	966,642	760,244	872,216	1,045,755	1,302,960	1,452,581	1,708,028	2,040,090	2,398,211	2,587,557
Gates.....	61,435	64,282	89,856	78,111	45,797	33,560	26,709	49,807	39,051	46,676	44,264	51,129	60,346	107,405	46,625
Graham.....	66,514	126,601	97,522	52,123	30,126	29,101	30,858	28,533	443,020	73,413	58,047	54,541	60,517	72,693	67,060
Granville...	405,620	526,472	609,111	475,929	297,421	290,446	252,800	230,856	256,303	361,851	388,932	445,731	525,887	617,643	595,744
Greene.....	55,021	59,808	69,996	74,480	39,498	45,232	62,249	32,273	39,330	45,548	46,503	66,756	39,657	50,817	47,621
Guilford....	5,871,889	6,798,074	6,536,398	6,310,174	3,372,793	3,120,481	3,088,364	3,256,780	3,891,850	4,038,834	4,868,103	5,213,029	5,736,444	5,744,951	6,313,338
Halifax....	269,931	306,039	490,859	291,687	158,789	147,923	125,477	127,931	170,185	136,065	160,572	171,840	178,284	298,709	210,178
Harnett.....	707,231	938,842	1,031,933	979,454	687,948	752,787	745,798	727,277	809,776	800,279	817,157	917,025	1,032,812	1,157,112	1,172,008
Haywood....	801,351	1,123,444	1,031,259	687,520	386,668	417,226	401,601	398,069	454,038	434,495	599,968	613,304	780,283	820,195	890,636
Henderson...	1,497,210	2,107,009	1,947,993	1,665,219	860,377	795,168	685,848	749,623	954,818	1,089,737	1,211,630	1,476,824	1,690,239	1,794,519	1,794,301
Hertford....	73,540	98,233	148,116	85,918	55,501	54,820	51,697	48,087	66,946	69,352	64,053	86,726	75,773	121,964	58,723
Hoke.....	321,176	414,368	462,152	408,457	398,997	351,308	399,704	287,711	295,378	337,469	305,724	349,070	409,809	448,370	486,426
Hyde.....	105,192	115,948	84,767	102,103	50,158	45,121	87,445	46,041	40,234	93,707	65,570	60,119	64,493	76,275	66,475
Iredell.....	2,658,697	3,427,923	3,481,908	2,841,577	1,361,703	1,419,563	1,392,542	1,455,003	1,942,446	2,062,117	2,431,429	2,765,068	3,423,305	3,392,067	3,733,989
Jackson....	1,401,439	1,808,470	1,702,126	1,106,691	616,298	696,571	588,859	503,923	612,161	601,389	679,404	702,870	915,682	997,799	1,205,785
Johnston...	1,796,907	2,248,244	2,225,493	2,089,245	1,167,300	1,125,536	908,581	866,440	2,089,232	1,352,016	1,818,337	2,086,886	2,672,242	2,859,992	3,606,411
Jones.....	53,687	45,885	128,377	46,576	38,515	39,634	70,557	43,418	28,944	36,977	48,706	39,475	31,362	45,347	46,915
Lee.....	390,460	479,167	567,858	479,525	288,268	230,364	216,681	241,449	273,793	300,111	273,373	422,846	378,229	442,949	500,768
Lenoir.....	199,695	194,195	238,927	157,639	150,504	150,504	134,933	138,778	138,778	137,333	136,682	241,783	199,669	246,976	177,002
Lincoln.....	850,366	1,155,158	1,146,496	1,009,004	517,663	525,581	387,864	532,165	701,624	735,423	858,192	972,527	1,376,708	1,405,197	1,402,855

TABLE 77. - Continued

County	County Government Fiscal Year:														
	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 <sup>R</sup> [S]	2017-2018 [S]	2018-2019 [S]
Macon	924,951	1,134,796	931,940	716,993	414,945	433,979	353,771	390,658	414,844	486,913	536,921	597,494	706,947	727,869	798,450
Madison	217,307	415,004	361,106	256,593	138,833	132,624	110,798	111,948	112,954	140,729	158,421	183,215	192,849	184,928	198,286
Martin	77,195	83,246	93,520	127,185	55,103	48,272	53,214	41,623	67,792	63,210	95,648	75,374	55,872	84,060	62,771
McDowell	314,301	406,155	511,443	342,940	168,999	208,898	156,528	173,284	186,873	168,120	220,049	254,214	362,347	304,667	407,985
Mecklenburg	17,197,178	22,390,916	24,708,041	19,081,747	8,204,317	9,640,700	8,746,744	11,826,997	15,916,649	16,520,745	21,559,815	23,251,585	27,550,798	25,730,678	29,634,147
Mitchell	178,020	242,621	182,808	116,667	83,437	59,266	49,723	62,904	97,099	96,590	76,272	87,876	98,490	106,509	156,778
Montgomery	238,950	356,478	295,956	253,289	152,555	109,075	116,892	132,388	129,579	143,088	176,495	217,583	452,683	228,101	221,169
Moore	1,356,503	1,683,021	1,550,871	1,317,371	743,370	787,875	670,975	824,023	997,093	1,088,975	1,190,604	1,295,442	1,486,482	1,796,779	1,841,499
Nash	728,749	779,702	742,774	639,323	400,498	357,747	283,633	288,129	371,571	405,931	421,001	522,579	491,271	612,526	620,344
New Hanover	6,106,622	6,998,746	4,516,301	4,022,666	2,288,121	2,290,070	2,046,026	2,279,002	2,815,706	3,122,943	4,466,407	4,417,910	4,811,505	5,182,162	5,034,975
Northampton	114,410	152,094	162,125	124,478	59,550	71,329	71,048	55,784	88,637	88,305	94,537	115,533	128,001	163,854	123,749
Onslow	1,900,363	2,262,629	2,388,285	1,787,599	1,510,073	1,757,890	1,611,344	1,449,426	1,589,413	1,308,163	1,429,008	1,395,328	1,761,152	2,204,704	2,356,580
Orange	2,046,586	2,096,111	2,056,540	1,802,845	1,098,405	1,470,716	1,370,248	1,221,458	1,549,583	1,685,431	1,853,859	1,973,054	2,540,925	2,377,468	2,534,721
Pamlico	305,849	368,928	336,815	279,225	107,202	109,190	145,606	72,820	146,007	132,477	115,651	130,118	108,906	128,657	143,303
Pasquotank	421,926	575,362	463,159	398,910	198,374	182,409	215,809	190,363	192,720	239,294	197,309	231,123	263,977	502,527	291,968
Pender	1,445,255	1,518,959	1,248,838	778,673	477,221	492,117	505,858	518,944	613,563	651,791	811,837	955,205	1,096,961	1,122,626	1,095,472
Perquimans	177,799	239,134	136,688	99,249	90,514	84,913	57,652	74,464	61,107	65,638	70,087	77,647	71,208	95,160	87,516
Person	287,276	312,904	308,719	274,176	146,967	149,377	124,196	184,061	153,452	168,997	179,828	404,188	227,756	242,826	322,402
Pitt	1,498,517	1,848,944	1,694,502	1,611,005	894,290	942,863	709,798	812,260	1,210,235	1,178,608	1,126,286	1,343,854	1,461,000	1,389,986	1,741,089
Polk	381,011	515,468	503,411	327,075	152,921	130,613	126,223	230,586	181,131	189,606	222,336	227,504	271,992	242,914	309,041
Randolph	813,315	980,681	1,001,349	759,605	522,822	493,181	437,337	427,013	487,256	479,019	718,609	765,547	837,345	921,079	875,356
Richmond	147,246	214,256	228,708	185,514	120,713	127,930	92,605	82,666	92,567	110,205	101,346	131,684	145,969	137,724	199,323
Robeson	311,535	362,576	377,619	304,700	226,466	210,191	177,977	155,637	260,494	319,356	250,071	275,303	314,510	321,239	328,747
Rockingham	425,090	537,661	562,734	548,231	399,029	274,696	244,452	248,942	263,246	307,719	344,342	321,035	401,774	501,587	457,335
Rowan	825,866	991,343	1,140,459	918,560	549,796	493,484	459,285	425,377	509,777	571,632	627,303	775,797	844,149	978,183	1,053,651
Rutherford	635,141	977,453	988,268	566,452	372,006	341,249	277,377	272,485	293,074	370,611	335,793	428,785	477,579	488,600	558,746
Sampson	217,909	228,354	216,424	215,507	199,646	154,577	165,500	155,705	229,617	214,528	203,300	190,862	246,757	223,776	235,387
Scotland	156,296	161,378	131,666	116,568	84,168	79,531	65,393	56,149	68,737	80,901	95,180	126,194	135,358	111,112	142,944
Stanly	370,632	415,436	432,431	405,116	247,979	222,671	170,262	175,466	215,236	222,193	283,092	335,882	445,445	451,793	534,238
Stokes	216,081	251,766	269,672	224,319	143,266	147,642	120,844	142,404	152,508	152,620	176,415	199,607	208,361	235,870	244,791
Surry	304,028	448,842	385,137	364,021	244,826	140,763	229,795	204,769	255,854	288,385	290,073	324,225	361,310	361,925	427,492
Swain	145,436	304,153	185,999	128,912	76,903	63,084	59,480	70,793	213,727	84,923	79,894	96,150	102,803	105,024	152,804
Transylvania	670,293	865,313	769,655	527,581	294,740	348,948	313,878	322,372	372,961	364,506	489,901	511,204	579,482	654,101	755,776
Tyrrell	33,306	50,747	41,858	61,404	29,291	12,300	16,505	18,120	30,155	61,260	18,846	36,265	45,279	17,601	66,989
Union	4,004,664	5,163,391	5,284,536	3,618,294	2,303,527	2,034,024	1,751,776	1,986,429	2,556,916	3,069,834	3,440,975	3,793,056	4,080,778	4,246,389	4,761,537
Vance	207,265	213,361	198,967	204,001	151,682	99,874	119,941	217,389	98,458	100,724	134,687	130,802	148,827	232,567	181,446
Wake	17,192,088	21,414,896	22,393,196	18,533,678	10,347,055	10,555,786	9,306,125	12,417,834	14,069,134	16,978,585	22,283,161	23,642,508	23,167,425	25,369,942	29,250,706
Warren	220,590	277,763	319,507	201,623	120,015	99,323	130,162	125,662	119,755	123,329	133,525	159,218	180,187	176,937	216,961
Washington	50,183	65,803	60,204	40,868	60,155	47,902	43,727	42,245	57,377	92,228	63,779	44,094	117,546	41,851	28,490
Watauga	1,189,475	1,531,880	1,530,420	1,193,515	696,391	623,087	562,995	629,500	620,410	643,401	749,950	875,288	1,121,466	949,255	1,064,553
Wayne	631,485	743,192	645,118	700,907	525,385	466,113	458,148	400,945	373,391	498,114	530,314	638,401	673,286	678,790	623,018
Wilkes	375,046	481,410	487,321	394,948	232,349	267,341	212,976	213,984	238,983	262,924	283,491	335,644	315,265	322,199	351,514
Wilson	506,950	593,410	577,434	531,823	294,445	357,074	287,674	234,873	282,331	429,290	359,813	379,439	495,183	484,190	514,231
Yadkin	134,265	139,309	175,674	151,006	115,362	94,060	89,662	81,739	134,896	102,446	125,181	151,487	131,332	168,236	160,051
Yancey	209,016	415,374	426,738	209,902	146,350	132,652	105,872	113,027	115,264	170,498	135,839	124,149	159,155	179,469	177,211
Total	125,459,453	155,498,463	149,808,075	121,258,132	68,955,997	70,592,371	63,497,267	72,409,449	87,843,585	94,350,596	115,090,405	126,941,631	140,025,982	148,313,910	163,888,493

Detail may not add to totals due to rounding. <sup>R</sup>Revised.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply).

The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

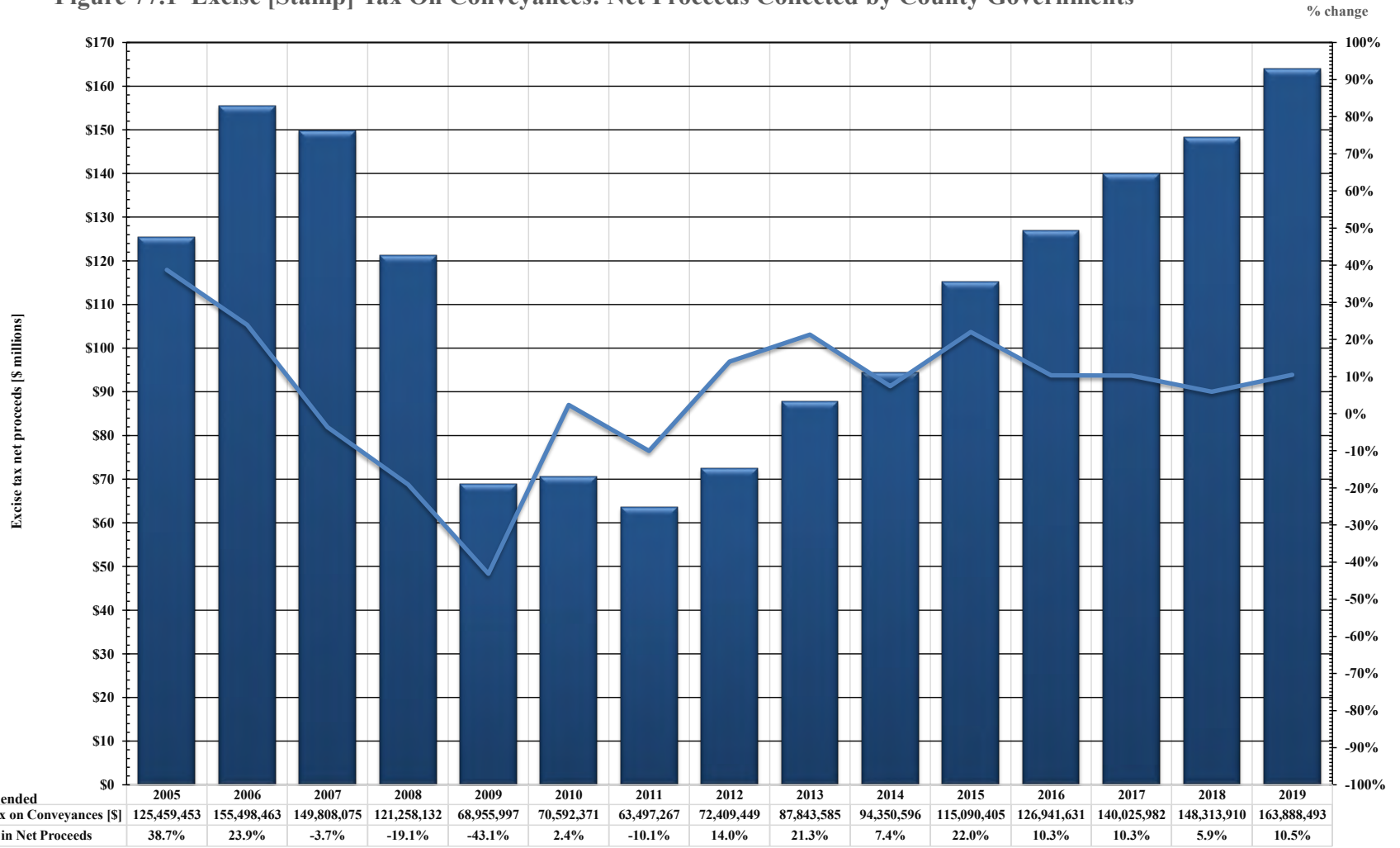
The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR (a county may retain two percent (2%) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration).

†Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances.

Compilations consist of information reflecting variable audit and edit status that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

Refer to Table 65 for information pertaining to county shares for fiscal year 2018-2019; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

Figure 77.1 Excise [Stamp] Tax On Conveyances: Net Proceeds Collected by County Governments



The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply). The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance.

If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest of real property.

Source: Net proceeds are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances. Compilations consist of information reflecting variable audit and edit status that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

## **APPENDIX**

### **HISTORICAL INDIVIDUAL INCOME TAX STATISTICS: TAX YEARS 2005-2018**

#### **TAX YEAR 2018 INDIVIDUAL INCOME TAX STATISTICS**

##### **Characteristics of Filers**

EXHIBIT 00. HISTORICAL: NUMBER OF D-400 RETURNS FILED AND NUMBER OF TAXPAYERS [FILERS] BY FILING STATUS BY RESIDENCY STATUS BY TAX YEAR

\$0 tax liability=Returns (taxpayers) with tax due (after application of refundable and nonrefundable credits) < \$ .01

\*Returns with \$0 tax liability= Returns with <=\$0 NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:		Count:		Count:		Count:		Count:		Count:		Count:			
	Total filed: Returns	w/\$0 Tax liability: Taxpayers	Total filed: Returns	w/\$0 Tax liability: Taxpayers	Total filed: Returns	w/\$0 Tax liability: Taxpayers	Total filed: Returns	w/\$0 Tax liability: Taxpayers	Total filed: Returns	w/\$0 Tax liability: Taxpayers	Total filed: Returns	w/\$0 Tax liability: Taxpayers	Total filed: Returns	w/\$0 Tax liability: Taxpayers		
<b>Tax Year 2018</b>																
S	2,113,565	2,113,565	547,558	547,558	1,883,236	1,883,236	483,822	483,822	107,396	107,396	26,100	26,100	122,933	122,933	37,636	37,636
MFJ	1,854,198	3,708,396	257,654	515,308	1,588,933	3,177,866	199,262	398,524	66,392	132,784	8,840	17,680	198,873	397,746	49,552	99,104
MFS	114,161	114,161	17,820	17,820	94,869	94,869	12,048	12,048	6,584	6,584	1,312	1,312	12,708	12,708	4,460	4,460
HoH	723,366	723,366	202,689	202,689	678,331	678,331	188,493	188,493	17,363	17,363	6,809	6,809	27,672	27,672	7,387	7,387
SS	2,753	2,753	841	841	2,525	2,525	751	751	82	82	26	26	146	146	64	64
<b>Total</b>	<b>4,808,043</b>	<b>6,662,241</b>	<b>1,026,562</b>	<b>1,284,216</b>	<b>4,247,894</b>	<b>5,836,827</b>	<b>884,376</b>	<b>1,083,638</b>	<b>197,817</b>	<b>264,209</b>	<b>43,087</b>	<b>51,927</b>	<b>362,332</b>	<b>561,205</b>	<b>99,099</b>	<b>148,651</b>
% w/\$0 Tax liability			21.35%	19.28%			18.39%	16.27%			0.90%	0.78%			2.06%	2.23%
<b>Tax Year 2017</b>																
S	2,035,610	2,035,610	551,748	551,748	1,824,701	1,824,701	494,375	494,375	102,088	102,088	25,320	25,320	108,821	108,821	32,053	32,053
MFJ	1,820,857	3,641,714	265,383	530,766	1,570,297	3,140,594	210,228	420,456	65,788	131,576	9,198	18,396	184,772	369,544	45,957	91,914
MFS	109,335	109,335	17,406	17,406	91,736	91,736	12,375	12,375	6,220	6,220	1,290	1,290	11,379	11,379	3,741	3,741
HoH	727,728	727,728	219,199	219,199	685,009	685,009	205,176	205,176	17,299	17,299	7,142	7,142	25,420	25,420	6,881	6,881
SS	2,753	2,753	903	903	2,533	2,533	818	818	84	84	44	44	136	136	41	41
<b>Total</b>	<b>4,696,283</b>	<b>6,517,140</b>	<b>1,054,639</b>	<b>1,320,022</b>	<b>4,174,276</b>	<b>5,744,573</b>	<b>922,972</b>	<b>1,133,200</b>	<b>191,479</b>	<b>257,267</b>	<b>42,994</b>	<b>52,192</b>	<b>330,528</b>	<b>515,300</b>	<b>88,673</b>	<b>134,630</b>
% w/\$0 Tax liability			22.46%	20.25%			19.65%	17.39%			0.92%	0.80%			1.89%	2.07%
<b>Tax Year 2016</b>																
S	1,984,430	1,984,430	534,650	534,650	1,775,157	1,775,157	477,173	477,173	100,794	100,794	24,380	24,380	108,479	108,479	33,097	33,097
MFJ	1,800,707	3,601,414	260,389	520,778	1,556,492	3,112,984	207,015	414,030	65,518	131,036	9,207	18,414	178,697	357,394	44,167	88,334
MFS	104,963	104,963	16,343	16,343	87,882	87,882	11,553	11,553	6,196	6,196	1,219	1,219	10,885	10,885	3,571	3,571
HoH	725,887	725,887	210,323	210,323	683,603	683,603	197,073	197,073	17,184	17,184	6,684	6,684	25,100	25,100	6,566	6,566
SS	2,525	2,525	814	814	2,360	2,360	766	766	49	49	14	14	116	116	34	34
<b>Total</b>	<b>4,618,512</b>	<b>6,419,219</b>	<b>1,022,519</b>	<b>1,282,908</b>	<b>4,105,494</b>	<b>5,661,986</b>	<b>893,580</b>	<b>1,100,595</b>	<b>189,741</b>	<b>255,259</b>	<b>41,504</b>	<b>50,711</b>	<b>323,277</b>	<b>501,974</b>	<b>87,435</b>	<b>131,602</b>
% w/\$0 Tax liability			22.14%	19.99%			19.35%	17.15%			0.90%	0.79%			1.89%	2.05%
<b>Tax Year 2015</b>																
S	1,935,896	1,935,896	495,565	495,565	1,738,856	1,738,856	445,709	445,709	97,705	97,705	21,541	21,541	99,335	99,335	28,315	28,315
MFJ	1,785,234	3,570,468	245,545	491,090	1,547,264	3,094,528	194,419	388,838	66,241	132,482	8,779	17,558	171,729	343,458	42,347	84,694
MFS	102,305	102,305	16,019	16,019	85,981	85,981	11,485	11,485	5,885	5,885	1,070	1,070	10,439	10,439	3,464	3,464
HoH	740,145	740,145	201,066	201,066	698,877	698,877	189,030	189,030	16,988	16,988	6,084	6,084	24,280	24,280	5,952	5,952
SS	2,518	2,518	760	760	2,327	2,327	692	692	68	68	26	26	123	123	42	42
<b>Total</b>	<b>4,566,098</b>	<b>6,351,332</b>	<b>958,955</b>	<b>1,204,500</b>	<b>4,073,305</b>	<b>5,620,569</b>	<b>841,335</b>	<b>1,035,754</b>	<b>186,887</b>	<b>253,128</b>	<b>37,500</b>	<b>46,279</b>	<b>305,906</b>	<b>477,635</b>	<b>80,120</b>	<b>122,467</b>
% w/\$0 Tax liability			21.00%	18.96%			18.43%	16.31%			0.82%	0.73%			1.75%	1.93%
<b>Tax Year 2014</b>																
S	1,858,637	1,858,637	475,841	475,841	1,676,127	1,676,127	429,486	429,486	84,755	84,755	17,675	17,675	97,755	97,755	28,680	28,680
MFJ	1,759,801	3,519,602	239,068	478,136	1,533,226	3,066,452	189,976	379,952	58,563	117,126	7,164	14,328	168,012	336,024	41,928	83,856
MFS	105,182	105,182	18,738	18,738	82,319	82,319	10,893	10,893	5,081	5,081	996	996	17,782	17,782	6,849	6,849
HoH	727,943	727,943	206,140	206,140	688,891	688,891	194,511	194,511	15,428	15,428	5,528	5,528	23,624	23,624	6,101	6,101
SS	2,591	2,591	809	809	2,401	2,401	734	734	67	67	26	26	123	123	49	49
<b>Total</b>	<b>4,454,154</b>	<b>6,213,955</b>	<b>940,596</b>	<b>1,179,664</b>	<b>3,982,964</b>	<b>5,516,190</b>	<b>825,600</b>	<b>1,015,576</b>	<b>163,894</b>	<b>222,457</b>	<b>31,389</b>	<b>38,553</b>	<b>307,296</b>	<b>475,308</b>	<b>83,607</b>	<b>125,535</b>
% w/\$0 Tax liability			21.12%	18.98%			18.54%	16.34%			0.70%	0.62%			1.88%	2.02%

EXHIBIT 00. -Continued

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:				Count:				Count:				Count:			
	Total filed:		w/S0 Tax liability:		Total filed:		w/S0 Tax liability:		Total filed:		w/S0 Tax liability:		Total filed:		w/S0 Tax liability:	
	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers
<b>Tax Year 2013</b>																
S	1,793,399	1,793,399	419,742	419,742	1,620,928	1,620,928	380,859	380,859	80,220	80,220	14,826	14,826	92,251	92,251	24,057	24,057
MFJ	1,735,147	3,470,294	338,755	677,510	1,517,567	3,035,134	281,121	562,242	55,321	110,642	8,734	17,468	162,259	324,518	48,900	97,800
MFS	97,838	97,838	20,060	20,060	80,962	80,962	14,371	14,371	4,995	4,995	966	966	11,881	11,881	4,723	4,723
HoH	742,213	742,213	276,328	276,328	703,340	703,340	262,341	262,341	14,586	14,586	6,284	6,284	24,287	24,287	7,703	7,703
QW	2,559	2,559	912	912	2,378	2,378	829	829	57	57	25	25	124	124	58	58
<b>Total</b>	<b>4,371,156</b>	<b>6,106,303</b>	<b>1,055,797</b>	<b>1,394,552</b>	<b>3,925,175</b>	<b>5,442,742</b>	<b>939,521</b>	<b>1,220,642</b>	<b>155,179</b>	<b>210,500</b>	<b>30,835</b>	<b>39,569</b>	<b>290,802</b>	<b>453,061</b>	<b>85,441</b>	<b>134,341</b>
% w/S0 Tax liability			24.15%	22.84%			21.49%	19.99%			0.71%	0.65%			1.95%	2.20%
<b>Tax Year 2012</b>																
S	1,728,476	1,728,476	415,322	415,322	1,563,416	1,563,416	376,397	376,397	73,660	73,660	13,206	13,206	91,400	91,400	25,719	25,719
MFJ	1,717,169	3,434,338	339,826	679,652	1,511,415	3,022,830	286,046	572,092	51,072	102,144	8,196	16,392	154,682	309,364	45,584	91,168
MFS	101,501	101,501	26,284	26,284	78,383	78,383	14,204	14,204	4,569	4,569	861	861	18,549	18,549	11,219	11,219
HoH	745,885	745,885	284,190	284,190	708,627	708,627	270,982	270,982	13,535	13,535	5,719	5,719	23,723	23,723	7,489	7,489
QW	2,459	2,459	877	877	2,306	2,306	819	819	56	56	23	23	97	97	35	35
<b>Total</b>	<b>4,295,490</b>	<b>6,012,659</b>	<b>1,066,499</b>	<b>1,406,325</b>	<b>3,864,147</b>	<b>5,375,562</b>	<b>948,448</b>	<b>1,234,494</b>	<b>142,892</b>	<b>193,964</b>	<b>28,005</b>	<b>36,201</b>	<b>288,451</b>	<b>443,133</b>	<b>90,046</b>	<b>135,630</b>
% w/S0 Tax liability			24.83%	23.39%			22.08%	20.53%			0.65%	0.60%			2.10%	2.26%
<b>Tax Year 2011</b>																
S	1,672,820	1,672,820	379,732	379,732	1,522,269	1,522,269	349,330	349,330	67,420	67,420	10,678	10,678	83,131	83,131	19,724	19,724
MFJ	1,699,385	3,398,770	300,100	600,200	1,508,384	3,016,768	258,091	516,182	48,622	97,244	7,165	14,330	142,379	284,758	34,844	69,688
MFS	94,889	94,889	17,831	17,831	75,834	75,834	11,442	11,442	4,443	4,443	760	760	14,612	14,612	5,629	5,629
HoH	753,806	753,806	291,692	291,692	717,625	717,625	279,074	279,074	12,910	12,910	5,296	5,296	23,271	23,271	7,322	7,322
QW	2,422	2,422	884	884	2,266	2,266	824	824	57	57	22	22	99	99	38	38
<b>Total</b>	<b>4,223,322</b>	<b>5,922,707</b>	<b>990,239</b>	<b>1,290,339</b>	<b>3,826,378</b>	<b>5,334,762</b>	<b>898,761</b>	<b>1,156,852</b>	<b>133,452</b>	<b>182,074</b>	<b>23,921</b>	<b>31,086</b>	<b>263,492</b>	<b>405,871</b>	<b>67,557</b>	<b>102,401</b>
% w/S0 Tax liability			23.45%	21.79%			21.28%	19.53%			0.57%	0.52%			1.60%	1.73%
<b>Tax Year 2010</b>																
S	1,621,435	1,621,435	360,949	360,949	1,480,999	1,480,999	333,007	333,007	63,463	63,463	9,995	9,995	76,973	76,973	17,947	17,947
MFJ	1,703,093	3,406,186	299,667	599,334	1,519,475	3,038,950	259,559	519,118	46,590	93,180	7,031	14,062	137,028	274,056	33,077	66,154
MFS	93,584	93,584	17,921	17,921	75,047	75,047	11,833	11,833	4,050	4,050	737	737	14,487	14,487	5,351	5,351
HoH	750,819	750,819	286,903	286,903	715,499	715,499	274,280	274,280	12,514	12,514	5,289	5,289	22,806	22,806	7,334	7,334
QW	2,572	2,572	932	932	2,395	2,395	863	863	76	76	32	32	101	101	37	37
<b>Total</b>	<b>4,171,503</b>	<b>5,874,596</b>	<b>966,372</b>	<b>1,266,039</b>	<b>3,793,415</b>	<b>5,312,890</b>	<b>879,542</b>	<b>1,139,101</b>	<b>126,693</b>	<b>173,283</b>	<b>23,084</b>	<b>30,115</b>	<b>251,395</b>	<b>388,423</b>	<b>63,746</b>	<b>96,823</b>
% w/S0 Tax liability			23.17%	21.55%			21.08%	19.39%			0.55%	0.51%			1.53%	1.65%
<b>Tax Year 2009</b>																
S	1,581,543	1,581,543	362,761	362,761	1,452,098	1,452,098	335,086	335,086	57,987	57,987	10,419	10,419	71,458	71,458	17,256	17,256
MFJ	1,692,718	3,385,436	311,889	623,778	1,521,031	3,042,062	272,537	545,074	42,181	84,362	7,212	14,424	129,506	259,012	32,140	64,280
MFS	93,230	93,230	18,132	18,132	75,275	75,275	12,197	12,197	4,079	4,079	881	881	13,876	13,876	5,054	5,054
HoH	734,221	734,221	284,927	284,927	701,354	701,354	272,957	272,957	11,380	11,380	4,986	4,986	21,487	21,487	6,984	6,984
QW	2,707	2,707	986	986	2,563	2,563	921	921	59	59	31	31	85	85	34	34
<b>Total</b>	<b>4,104,419</b>	<b>5,797,137</b>	<b>978,695</b>	<b>1,290,584</b>	<b>3,752,321</b>	<b>5,273,352</b>	<b>893,698</b>	<b>1,166,235</b>	<b>115,686</b>	<b>157,867</b>	<b>23,529</b>	<b>30,741</b>	<b>236,412</b>	<b>365,918</b>	<b>61,468</b>	<b>93,608</b>
% w/S0 Tax liability			23.84%	22.26%			21.77%	20.12%			0.57%	0.53%			1.50%	1.61%

EXHIBIT 00. -Continued

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:				Count:				Count:				Count:			
	Total filed:		w/\$0 Tax liability:		Total filed:		w/\$0 Tax liability:		Total filed:		w/\$0 Tax liability:		Total filed:		w/\$0 Tax liability:	
	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers
<b>Tax Year 2008</b>																
S	1,648,195	1,648,195	354,148	354,148	1,505,198	1,505,198	328,423	328,423	68,407	68,407	9,788	9,788	74,590	74,590	15,937	15,937
MFJ	1,691,965	3,383,930	272,299	544,598	1,514,855	3,029,710	238,029	476,058	50,178	100,356	6,853	13,706	126,932	253,864	27,417	54,834
MFS	97,145	97,145	16,513	16,513	78,457	78,457	11,960	11,960	4,862	4,862	818	818	13,826	13,826	3,735	3,735
HoH	732,562	732,562	248,546	248,546	696,580	696,580	236,766	236,766	13,856	13,856	5,402	5,402	22,126	22,126	6,378	6,378
QW	2,664	2,664	914	914	2,511	2,511	861	861	72	72	25	25	81	81	28	28
<b>Total</b>	<b>4,172,531</b>	<b>5,864,496</b>	<b>892,420</b>	<b>1,164,719</b>	<b>3,797,601</b>	<b>5,312,456</b>	<b>816,039</b>	<b>1,054,068</b>	<b>137,375</b>	<b>187,553</b>	<b>22,886</b>	<b>29,739</b>	<b>237,555</b>	<b>364,487</b>	<b>53,495</b>	<b>80,912</b>
% w/\$0 Tax liability			21.39%	19.86%			19.56%	17.97%			0.55%	0.51%			1.28%	1.38%
<b>Tax Year 2007</b>																
S	1,670,927	1,670,927	333,698	333,698	1,520,746	1,520,746	309,174	309,174	74,287	74,287	9,722	9,722	75,894	75,894	14,802	14,802
MFJ	1,698,709	3,397,418	249,472	498,944	1,515,638	3,031,276	218,103	436,206	58,164	116,328	7,401	14,802	124,907	249,814	23,968	47,936
MFS	97,229	97,229	15,786	15,786	77,825	77,825	11,821	11,821	5,250	5,250	873	873	14,154	14,154	3,092	3,092
HoH	738,323	738,323	215,161	215,161	699,740	699,740	204,385	204,385	15,608	15,608	5,029	5,029	22,975	22,975	5,747	5,747
QW	2,550	2,550	779	779	2,381	2,381	722	722	65	65	24	24	104	104	33	33
<b>Total</b>	<b>4,207,738</b>	<b>5,906,447</b>	<b>814,896</b>	<b>1,064,368</b>	<b>3,816,330</b>	<b>5,331,968</b>	<b>744,205</b>	<b>962,308</b>	<b>153,374</b>	<b>211,538</b>	<b>23,049</b>	<b>30,450</b>	<b>238,034</b>	<b>362,941</b>	<b>47,642</b>	<b>71,610</b>
% w/\$0 Tax liability			19.37%	18.02%			17.69%	16.29%			0.55%	0.52%			1.13%	1.21%
<b>Tax Year 2006</b>																
S	1,522,430	1,522,430	289,815	289,815	1,381,971	1,381,971	267,710	267,710	69,386	69,386	8,708	8,708	71,073	71,073	13,397	13,397
MFJ	1,626,739	3,253,478	229,748	459,496	1,455,826	2,911,652	202,054	404,108	59,670	119,340	7,348	14,696	111,243	222,486	20,346	40,692
MFS	96,828	96,828	14,960	14,960	74,575	74,575	10,898	10,898	5,122	5,122	853	853	17,131	17,131	3,209	3,209
HoH	708,669	708,669	210,789	210,789	672,378	672,378	200,324	200,324	14,602	14,602	4,971	4,971	21,689	21,689	5,494	5,494
QW	2,354	2,354	749	749	2,198	2,198	703	703	59	59	22	22	97	97	24	24
<b>Total</b>	<b>3,957,020</b>	<b>5,583,759</b>	<b>746,061</b>	<b>975,809</b>	<b>3,586,948</b>	<b>5,042,774</b>	<b>681,689</b>	<b>883,743</b>	<b>148,839</b>	<b>208,509</b>	<b>21,902</b>	<b>29,250</b>	<b>221,233</b>	<b>332,476</b>	<b>42,470</b>	<b>62,816</b>
% w/\$0 Tax liability			18.85%	17.48%			17.23%	15.83%			0.55%	0.52%			1.07%	1.12%
<b>Tax Year 2005</b>																
S	1,452,155	1,452,155	291,039	291,039	1,331,148	1,331,148	272,890	272,890	60,301	60,301	8,281	8,281	60,706	60,706	9,868	9,868
MFJ	1,558,103	3,116,206	228,543	457,086	1,431,931	2,863,862	207,168	414,336	58,937	117,874	9,945	19,890	67,235	134,470	11,430	22,860
MFS	120,797	120,797	18,124	18,124	76,603	76,603	12,054	12,054	8,042	8,042	1,817	1,817	36,152	36,152	4,253	4,253
HoH	681,125	681,125	206,246	206,246	649,254	649,254	197,411	197,411	11,489	11,489	3,709	3,709	20,382	20,382	5,126	5,126
QW	2,286	2,286	732	732	2,134	2,134	683	683	57	57	23	23	95	95	26	26
<b>Total</b>	<b>3,814,466</b>	<b>5,372,569</b>	<b>744,684</b>	<b>973,227</b>	<b>3,491,070</b>	<b>4,923,001</b>	<b>690,206</b>	<b>897,374</b>	<b>138,826</b>	<b>197,763</b>	<b>23,775</b>	<b>33,720</b>	<b>184,570</b>	<b>251,805</b>	<b>30,703</b>	<b>42,133</b>
% w/\$0 Tax liability			19.52%	18.11%			18.09%	16.70%			0.62%	0.63%			0.80%	0.78%

Source: annual individual income tax extracts for tax years 2005-2018

Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 and related forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

†Residents=individuals who reportedly maintained permanent residence in North Carolina for the entire tax year

††Part-Year Residents=individuals who reportedly moved into and/or out of the State and maintained permanent residence in North Carolina for a portion of the tax year

†††Nonresidents=individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year with North Carolina reportable income



EXHIBIT 01. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY RESIDENCY STATUS

[ALL RETURNS: TAX YEARS 2005 - 2018]

Tax Year	North Carolina Population†	YoY % Δ	All Returns Filed						Resident Returns				Part-Year Resident Returns				Nonresident Returns					
			Total filed:		\$0 Tax liability:		% of Total	Total filed:		\$0 Tax liability:		Total filed:		\$0 Tax liability:		Total filed:		\$0 Tax liability:				
			Returns	YoY % Δ	Returns	YoY % Δ		Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ			
2005	8,685,811	1.7%	3,814,466	3.1%	744,684	na	19.5%	3,491,070	2.5%	690,206	na	19.8%	138,826	15.4%	23,775	na	17.1%	184,570	6.9%	30,703	na	16.6%
2006	8,890,380	2.4%	3,957,020	3.7%	746,061	0.2%	18.9%	3,586,948	2.7%	681,689	-1.2%	19.0%	148,839	7.2%	21,902	-7.9%	14.7%	221,233	19.9%	42,470	38.3%	19.2%
2007	9,090,572	2.3%	4,207,738	6.3%	814,896	9.2%	19.4%	3,816,330	6.4%	744,205	9.2%	19.5%	153,374	3.0%	23,049	5.2%	15.0%	238,034	7.6%	47,642	12.2%	20.0%
2008	9,278,794	2.1%	4,172,531	-0.8%	892,420	9.5%	21.4%	3,797,601	-0.5%	816,039	9.7%	21.5%	137,375	-10.4%	22,886	-0.7%	16.7%	237,555	-0.2%	53,495	12.3%	22.5%
2009	9,435,396	1.7%	4,104,419	-1.6%	978,695	9.7%	23.8%	3,752,321	-1.2%	893,698	9.5%	23.8%	115,686	-15.8%	23,529	2.8%	20.3%	236,412	-0.5%	61,468	14.9%	26.0%
2010	9,574,323	1.5%	4,171,503	1.6%	966,372	-1.3%	23.2%	3,793,415	1.1%	879,542	-1.6%	23.2%	126,693	9.5%	23,084	-1.9%	18.2%	251,395	6.3%	63,746	3.7%	25.4%
2011	9,656,099	0.9%	4,223,322	1.2%	990,239	2.5%	23.4%	3,826,378	0.9%	898,761	2.2%	23.5%	133,452	5.3%	23,921	3.6%	17.9%	263,492	4.8%	67,557	6.0%	25.6%
2012	9,748,431	1.0%	4,295,490	1.7%	1,066,499	7.7%	24.8%	3,864,147	1.0%	948,448	5.5%	24.5%	142,892	7.1%	28,005	17.1%	19.6%	288,451	9.5%	90,046	33.3%	31.2%
2013	9,841,848	1.0%	4,371,156	1.8%	1,055,797	-1.0%	24.2%	3,925,175	1.6%	939,521	-0.9%	23.9%	155,179	8.6%	30,835	10.1%	19.9%	290,802	0.8%	85,441	-5.1%	29.4%
2014	9,931,358	0.9%	4,454,154	1.9%	940,596	-10.9%	21.1%	3,982,964	1.5%	825,600	-12.1%	20.7%	163,894	5.6%	31,389	1.8%	19.2%	307,296	5.7%	83,607	-2.1%	27.2%
2015	10,029,904	1.0%	4,566,098	2.5%	958,955	2.0%	21.0%	4,073,305	2.3%	841,335	1.9%	20.7%	186,887	14.0%	37,500	19.5%	20.1%	305,906	-0.5%	80,120	-4.2%	26.2%
2016	10,152,837	1.2%	4,618,512	1.1%	1,022,519	6.6%	22.1%	4,105,494	0.8%	893,580	6.2%	21.8%	189,741	1.5%	41,504	10.7%	21.9%	323,277	5.7%	87,435	9.1%	27.0%
2017	10,266,633	1.1%	4,696,283	1.7%	1,054,639	3.1%	22.5%	4,174,276	1.7%	922,972	3.3%	22.1%	191,479	0.9%	42,994	3.6%	22.5%	330,528	2.2%	88,673	1.4%	26.8%
2018	10,378,602	1.1%	4,808,043	2.4%	1,026,562	-2.7%	21.4%	4,247,894	1.8%	884,376	-4.2%	20.8%	197,817	3.3%	43,087	0.2%	21.8%	362,332	9.6%	99,099	11.8%	27.4%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year

Part-year resident returns=returns filed by individuals who reportedly moved into and/or out of the State and maintained permanent residence in North Carolina for a portion of the calendar (tax) year

Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income

†NC OSBM, State Demographer, County Population Estimates (Standard & Revised), Vintage 2019. <www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised>

na =not available; \$0 tax liability=returns with tax due (after application of refundable and nonrefundable credits) < \$ .01

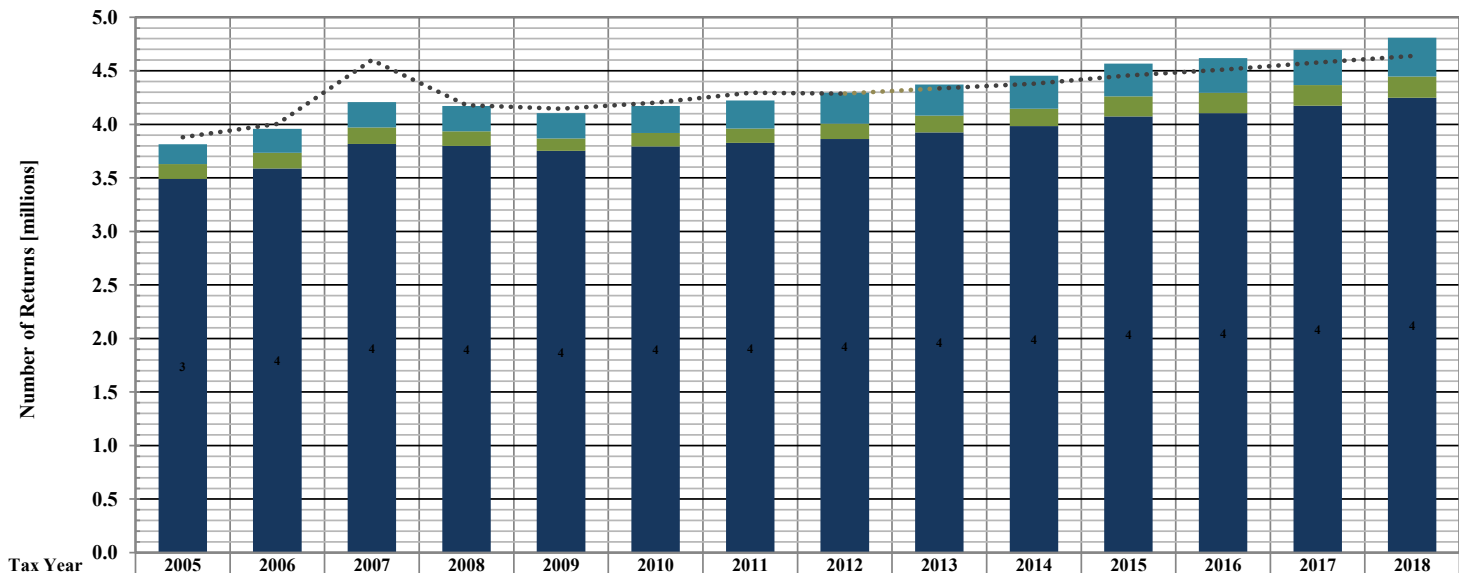
Returns with \$0 tax liability=returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018

processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include

inconsistencies resultant of taxpayer and/or processing error.

Figure 01.1 Historical: Number of D-400 Returns Filed By Residency Status



Tax Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Nonresident	184,570	221,233	238,034	237,555	236,412	251,395	263,492	288,451	290,802	307,296	305,906	323,277	330,528	362,332
Part-Year Resident	138,826	148,839	153,374	137,375	115,686	126,693	133,452	142,892	155,179	163,894	186,887	189,741	191,479	197,817
Resident	3,491,070	3,586,948	3,816,330	3,797,601	3,752,321	3,793,415	3,826,378	3,864,147	3,925,175	3,982,964	4,073,305	4,105,494	4,174,276	4,247,894
NC Population	8,685,811	8,890,380	9,090,572	9,278,794	9,435,396	9,574,323	9,656,099	9,748,431	9,841,848	9,931,358	10,029,904	10,152,837	10,266,633	10,378,602
..... 1040 returns filed with NC Addresses††	3,879,609	4,005,613	4,601,888	4,180,091	4,144,875	4,202,766	4,295,284	4,287,590	4,335,840	4,380,810	4,457,230	4,511,860	4,577,930	4,638,600

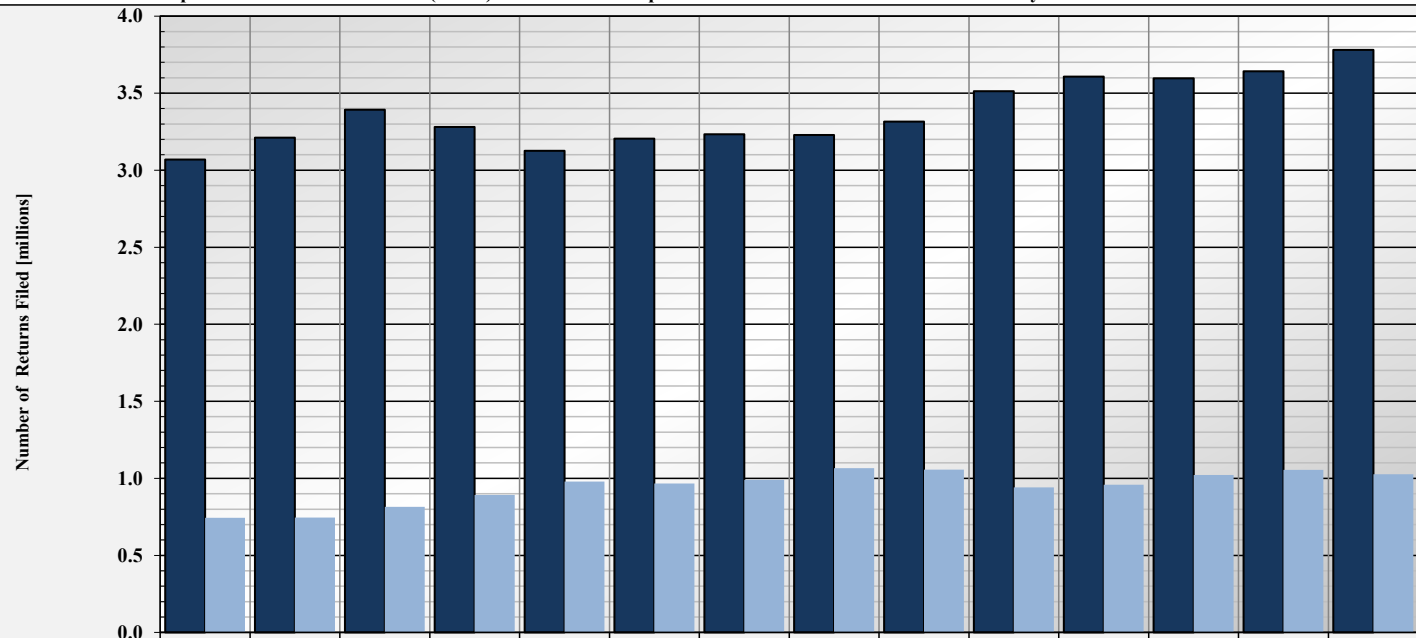
††Source: IRS Statistics of Income Division. Individual Master File System for various tax years.

1040 returns filed count for tax year 2007 includes returns for which taxpayers filed solely to receive the economic stimulus payment.

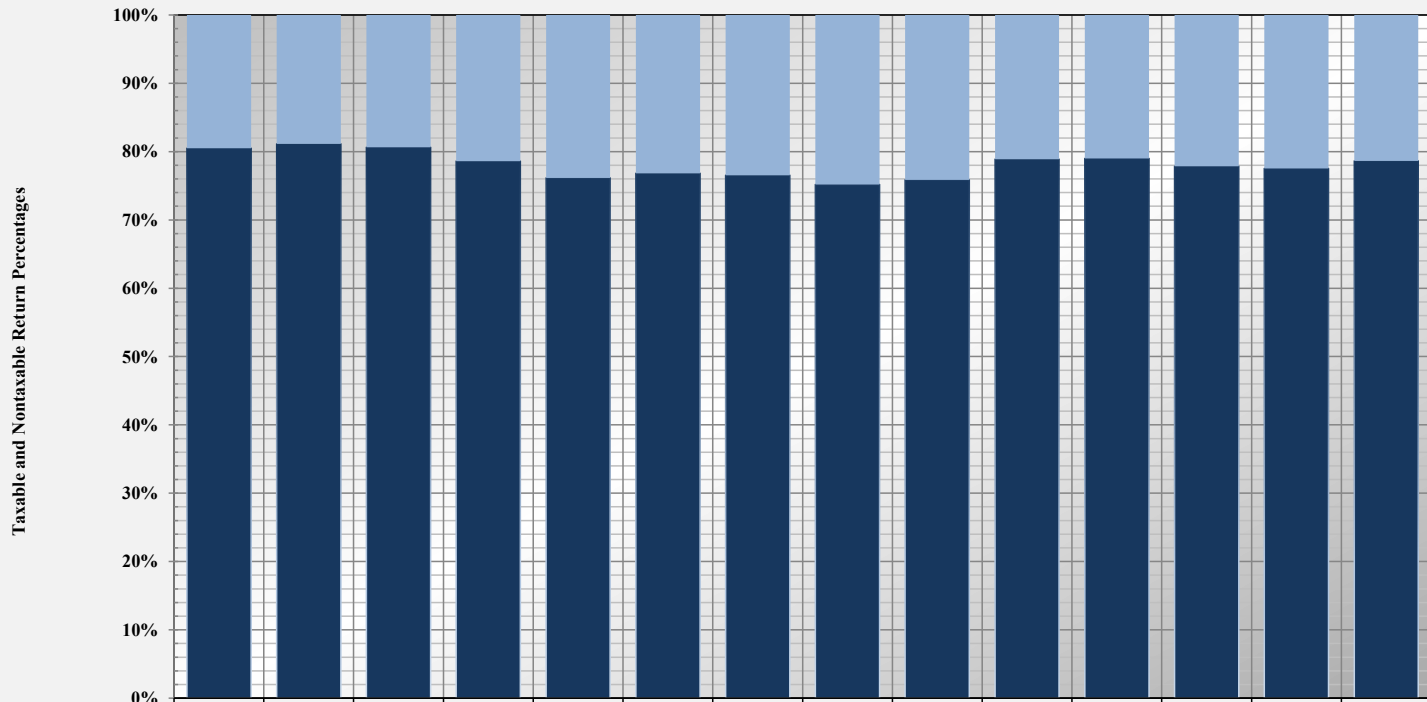
**Figure 01.2 Historical: Number of D-400 Returns Filed By Tax Year [Taxable and Nontaxable†]**  
 [All Returns: Tax Years 2005-2018]

†Nontaxable returns [\$0 tax liability returns]=returns with tax due (after application of refundable and nonrefundable tax credits) < \$ .01

Nontaxable returns: returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability



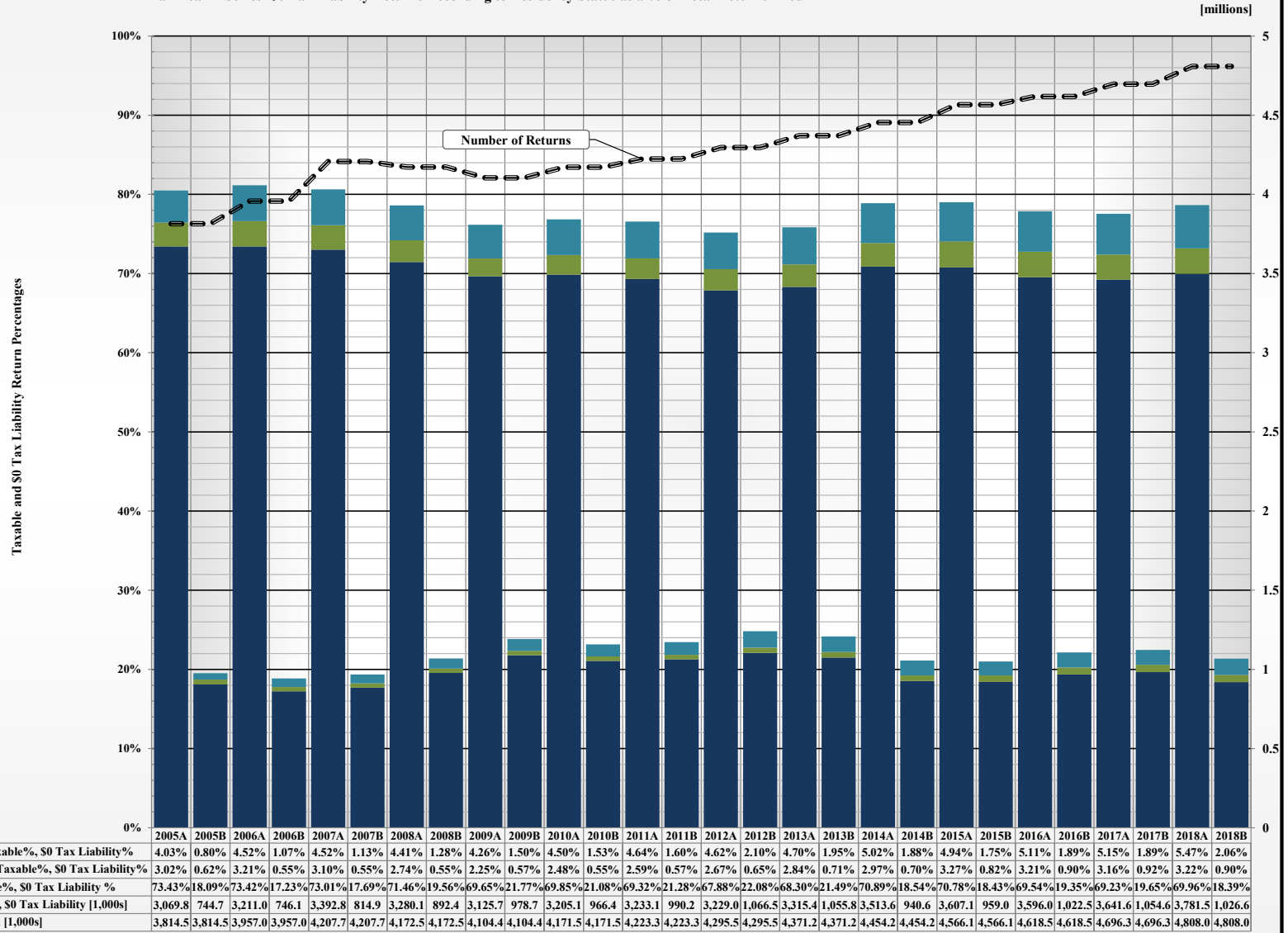
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
■ Taxable Returns Filed	3,069,782	3,210,959	3,392,842	3,280,111	3,125,724	3,205,131	3,233,083	3,228,991	3,315,359	3,513,558	3,607,143	3,595,993	3,641,644	3,781,481
■ Nontaxable Returns Filed	744,684	746,061	814,896	892,420	978,695	966,372	990,239	1,066,499	1,055,797	940,596	958,955	1,022,519	1,054,639	1,026,562



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
■ Nontaxable Returns as % of Total	19.52%	18.85%	19.37%	21.39%	23.84%	23.17%	23.45%	24.83%	24.15%	21.12%	21.00%	22.14%	22.46%	21.35%
■ Taxable Returns as % of Total	80.48%	81.15%	80.63%	78.61%	76.16%	76.83%	76.55%	75.17%	75.85%	78.88%	79.00%	77.86%	77.54%	78.65%

**Figure 01.3 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2005-2018**

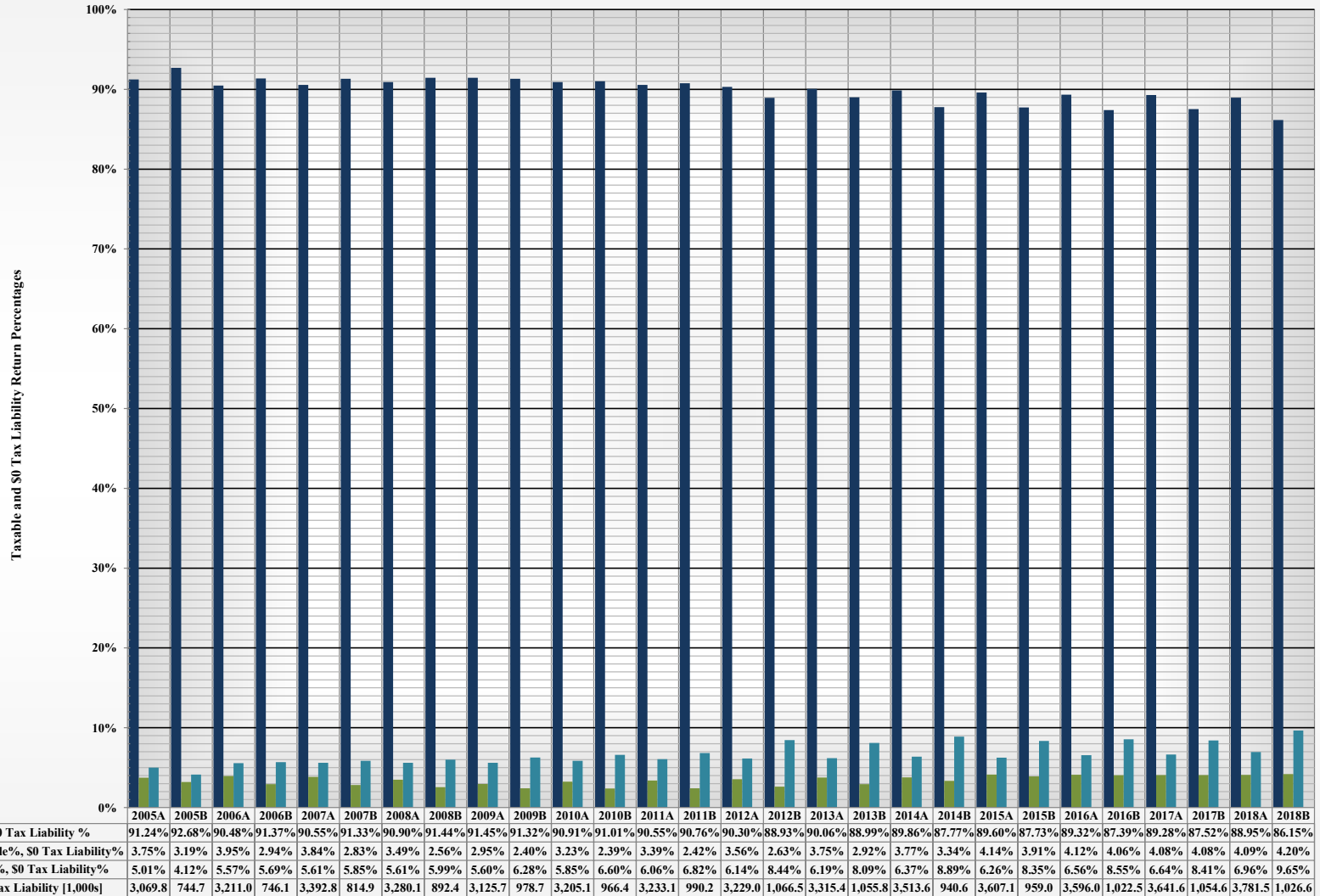
Tax Year A Series=Taxable Returns According to Residency Status as a % of Total Returns Filed  
 Tax Year B Series=\$0 Tax Liability Returns According to Residency Status as a % of Total Returns Filed



All Returns Filed=Total number of returns filed for a tax year [taxable and nontaxable]. Percentages are based on total returns filed for a given tax year: e.g., for tax year 2005, returns filed by nonresident taxpayers with tax liability accounted for 4.03% of total returns filed and returns filed by nonresident taxpayers with \$0 tax liability accounted for .8% of total returns filed.

**Figure 01.4 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2005-2018**

Tax Year A Series=Taxable Returns According to Residency Status as a % of Taxable Returns Filed  
 Tax Year B Series=\$0 Tax Liability Returns According to Residency Status as a % of Nontaxable Returns Filed



Returns=Number of returns filed for a tax year [taxable and nontaxable]. Percentages are based on taxable/nontaxable returns filed for a given tax year: e.g., for tax year 2005, returns filed by resident taxpayers with tax liability accounted for 91.24% of taxable returns filed and returns filed by resident taxpayers with \$0 tax liability accounted for 92.68% of nontaxable returns filed.

**EXHIBIT 01A. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY FILING STATUS**  
**[ALL RETURNS: TAX YEARS 2005 - 2018]**

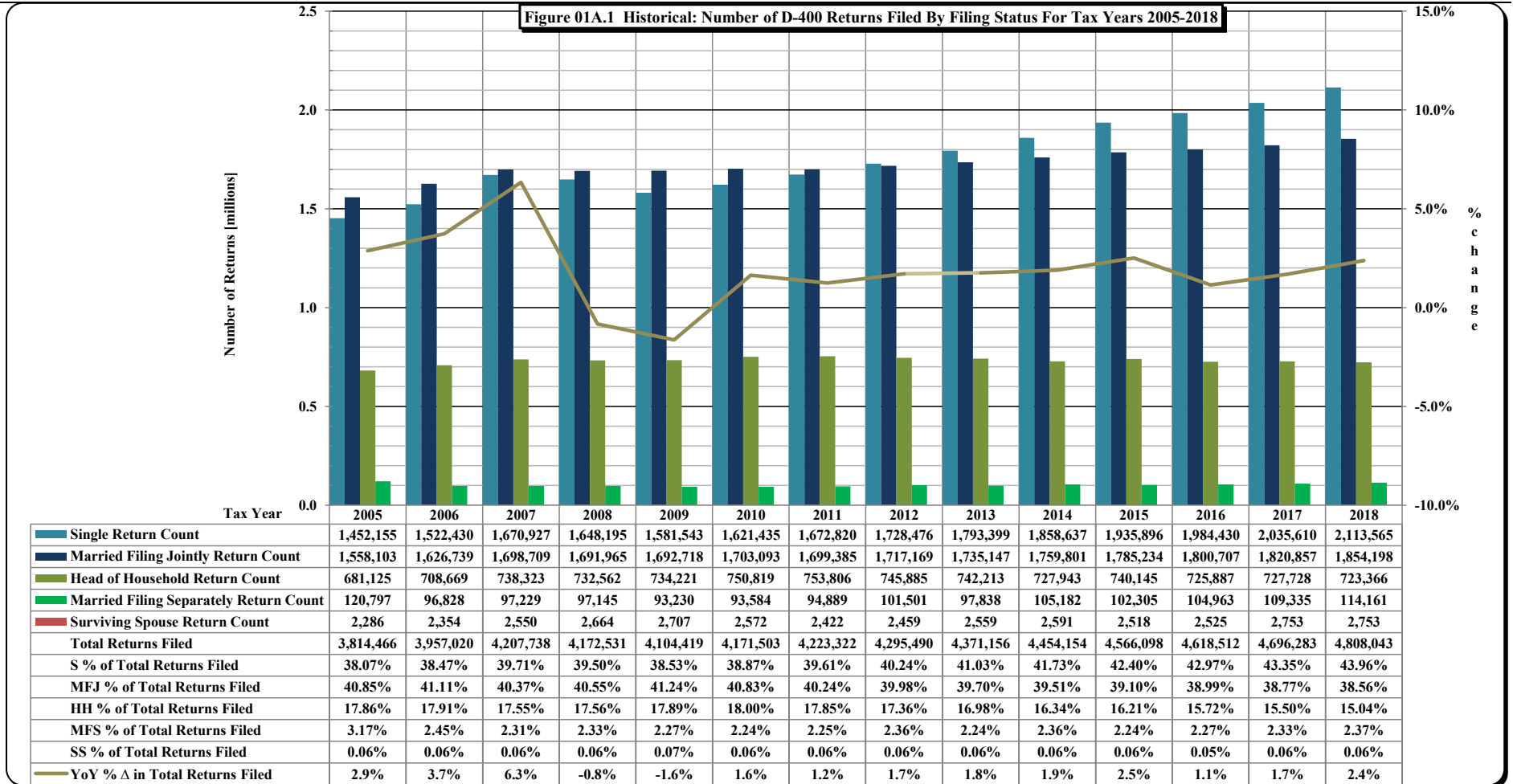
Tax Year	North Carolina Population [18 above]†	YoY % Δ	Filing Status:																							
			All Returns				Single				Married Filing Jointly				Married Filing Separately				Head of Household				Surviving Spouse			
			Count:		Count:		Count:		Count:		Count:		Count:		Count:		Count:		Count:							
			Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:		
Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ			
2005	6,586,192	1.8%	3,814,466	2.9%	744,684	na	1,452,155	4.7%	291,039	na	1,558,103	2.3%	228,543	na	120,797	2.5%	18,124	na	681,125	1.9%	206,246	na	2,286	-5.7%	732	na
2006	6,747,453	2.4%	3,957,020	3.7%	746,061	0.2%	1,522,430	4.8%	289,815	-0.4%	1,626,739	4.4%	229,748	0.5%	96,828	-19.8%	14,960	-17.5%	708,669	4.0%	210,789	2.2%	2,354	3.0%	749	2.3%
2007	6,903,931	2.3%	4,207,738	6.3%	814,896	9.2%	1,670,927	9.8%	333,698	15.1%	1,698,709	4.4%	249,472	8.6%	97,229	0.4%	15,786	5.5%	738,323	4.2%	215,161	2.1%	2,550	8.3%	779	4.0%
2008	7,048,063	2.1%	4,172,531	-0.8%	892,420	9.5%	1,648,195	-1.4%	354,148	6.1%	1,691,965	-0.4%	272,299	9.2%	97,145	-0.1%	16,513	4.6%	732,562	-0.8%	248,546	15.5%	2,664	4.5%	914	17.3%
2009	7,170,816	1.7%	4,104,419	-1.6%	978,695	9.7%	1,581,543	-4.0%	362,761	2.4%	1,692,718	0.0%	311,889	14.5%	93,230	-4.0%	18,132	9.8%	734,221	0.2%	284,927	14.6%	2,707	1.6%	986	7.9%
2010	7,288,506	1.6%	4,171,503	1.6%	966,372	-1.3%	1,621,435	2.5%	360,949	-0.5%	1,703,093	0.6%	299,667	-3.9%	93,584	0.4%	17,921	-1.2%	750,819	2.3%	286,903	0.7%	2,572	-5.0%	932	-5.5%
2011	7,372,843	1.2%	4,223,322	1.2%	990,239	2.5%	1,672,820	3.2%	379,732	5.2%	1,699,385	-0.2%	300,100	0.1%	94,889	1.4%	17,831	-0.5%	753,806	0.4%	291,692	1.7%	2,422	-5.8%	884	-5.2%
2012	7,464,066	1.2%	4,295,490	1.7%	1,066,499	7.7%	1,728,476	3.3%	415,322	9.4%	1,717,169	1.0%	339,826	13.2%	101,501	7.0%	26,284	47.4%	745,885	-1.1%	284,190	-2.6%	2,459	1.5%	877	-0.8%
2013	7,555,292	1.2%	4,371,156	1.8%	1,055,797	-1.0%	1,793,399	3.8%	419,742	1.1%	1,735,147	1.0%	338,755	-0.3%	97,838	-3.6%	20,060	-23.7%	742,213	-0.5%	276,328	-2.8%	2,559	4.1%	912	4.0%
2014	7,641,824	1.1%	4,454,154	1.9%	940,596	-10.9%	1,858,637	3.6%	475,841	13.4%	1,759,801	1.4%	239,068	-29.4%	105,182	7.5%	18,738	-6.6%	727,943	-1.9%	206,140	-25.4%	2,591	1.3%	809	-11.3%
2015	7,733,739	1.2%	4,566,098	2.5%	958,955	2.0%	1,935,896	4.2%	495,565	4.1%	1,785,234	1.4%	245,545	2.7%	102,305	-2.7%	16,019	-14.5%	740,145	1.7%	201,066	-2.5%	2,518	-2.8%	760	-6.1%
2016	7,848,189	1.5%	4,618,512	1.1%	1,022,519	6.6%	1,984,430	2.5%	534,650	7.9%	1,800,707	0.9%	260,389	6.0%	104,963	2.6%	16,343	2.0%	725,887	-1.9%	210,323	4.6%	2,525	0.3%	814	7.1%
2017	7,959,746	1.4%	4,696,283	1.7%	1,054,639	3.1%	2,035,610	2.6%	551,748	3.2%	1,820,857	1.1%	265,383	1.9%	109,335	4.2%	17,406	6.5%	727,728	0.3%	219,199	4.2%	2,753	9.0%	903	10.9%
2018	8,077,800	1.5%	4,808,043	2.4%	1,026,562	-2.7%	2,113,565	3.8%	547,558	-0.8%	1,854,198	1.8%	257,654	-2.9%	114,161	4.4%	17,820	2.4%	723,366	-0.6%	202,689	-7.5%	2,753	0.0%	841	-6.9%

†NC OSBM, State Demographer, Standard Population Estimates, Vintage 2018 (November 15, 2019 update). <www.osbm.nc.gov/demog/county-projections>

na = not available; \$0 tax liability = returns with tax due (after application of refundable and nonrefundable tax credits) < \$ .01

Returns with \$0 tax liability = returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.



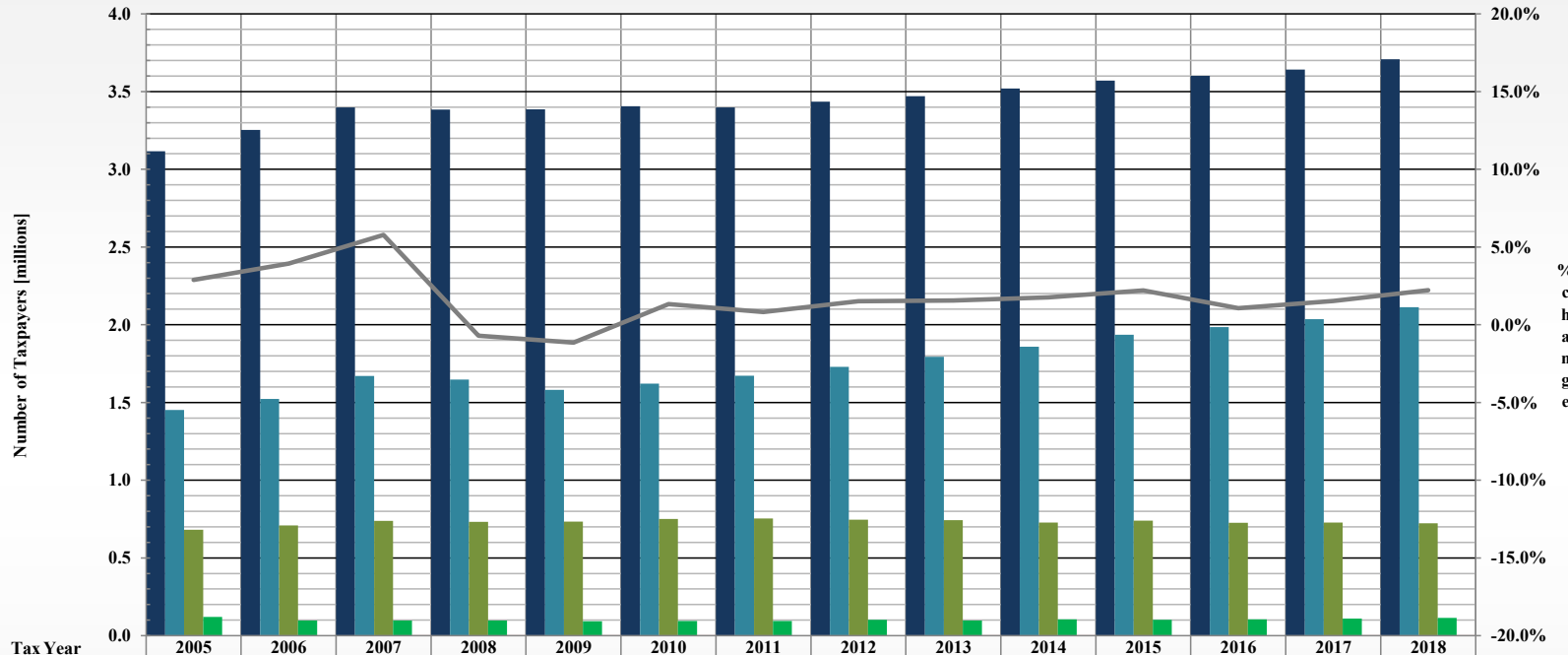
**EXHIBIT 02. HISTORICAL: NUMBER OF D-400 TAXPAYERS [FILERS] BY FILING STATUS  
[ALL RETURNS: TAX YEARS 2005 - 2018]**

Tax Year	North Carolina Population [18 above]†	YoY % Δ	All Taxpayers [Filers]				Single Taxpayers [Filers]				Married Filing Jointly Taxpayers [Filers]††				Married Filing Separately Taxpayers [Filers]				Head of Household Taxpayers [Filers]				Surviving Spouse Taxpayers [Filers]			
			Count:		Count:		Count:		Count:		Count:		Count:		Count:		Count:		Count:							
			Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:						
			Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ		
2005	6,586,192	1.8%	5,372,569	2.9%	973,227	na	1,452,155	4.7%	291,039	na	3,116,206	2.3%	457,086	na	120,797	2.5%	18,124	na	681,125	1.9%	206,246	na	2,286	-5.7%	732	na
2006	6,747,453	2.4%	5,583,759	3.9%	975,809	0.3%	1,522,430	4.8%	289,815	-0.4%	3,253,478	4.4%	459,496	0.5%	96,828	-19.8%	14,960	-17.5%	708,669	4.0%	210,789	2.2%	2,354	3.0%	749	2.3%
2007	6,903,931	2.3%	5,906,447	5.8%	1,064,368	9.1%	1,670,927	9.8%	333,698	15.1%	3,397,418	4.4%	498,944	8.6%	97,229	0.4%	15,786	5.5%	738,323	4.2%	215,161	2.1%	2,550	8.3%	779	4.0%
2008	7,048,063	2.1%	5,864,496	-0.7%	1,164,719	9.4%	1,648,195	-1.4%	354,148	6.1%	3,383,930	-0.4%	544,598	9.2%	97,145	-0.1%	16,513	4.6%	732,562	-0.8%	248,546	15.5%	2,664	4.5%	914	17.3%
2009	7,170,816	1.7%	5,797,137	-1.1%	1,290,584	10.8%	1,581,543	-4.0%	362,761	2.4%	3,385,436	0.0%	623,778	14.5%	93,230	-4.0%	18,132	9.8%	734,221	0.2%	284,927	14.6%	2,707	1.6%	986	7.9%
2010	7,288,506	1.6%	5,874,596	1.3%	1,266,039	-1.9%	1,621,435	2.5%	360,949	-0.5%	3,406,186	0.6%	599,334	-3.9%	93,584	0.4%	17,921	-1.2%	750,819	2.3%	286,903	0.7%	2,572	-5.0%	932	-5.5%
2011	7,372,843	1.2%	5,922,707	0.8%	1,290,339	1.9%	1,672,820	3.2%	379,732	5.2%	3,398,770	-0.2%	600,200	0.1%	94,889	1.4%	17,831	-0.5%	753,806	0.4%	291,692	1.7%	2,422	-5.8%	884	-5.2%
2012	7,464,066	1.2%	6,012,659	1.5%	1,406,325	9.0%	1,728,476	3.3%	415,322	9.4%	3,434,338	1.0%	679,652	13.2%	101,501	7.0%	26,284	47.4%	745,885	-1.1%	284,190	-2.6%	2,459	1.5%	877	-0.8%
2013	7,555,292	1.2%	6,106,303	1.6%	1,394,552	-0.8%	1,793,399	3.8%	419,742	1.1%	3,470,294	1.0%	677,510	-0.3%	97,838	-3.6%	20,060	-23.7%	742,213	-0.5%	276,328	-2.8%	2,559	4.1%	912	4.0%
2014	7,641,824	1.1%	6,213,955	1.8%	1,179,664	-15.4%	1,858,637	3.6%	475,841	13.4%	3,519,602	1.4%	478,136	-29.4%	105,182	7.5%	18,738	-6.6%	727,943	-1.9%	206,140	-25.4%	2,591	1.3%	809	-11.3%
2015	7,733,739	1.2%	6,351,332	2.2%	1,204,500	2.1%	1,935,896	4.2%	495,565	4.1%	3,570,468	1.4%	491,090	2.7%	102,305	-2.7%	16,019	-14.5%	740,145	1.7%	201,066	-2.5%	2,518	-2.8%	760	-6.1%
2016	7,848,189	1.5%	6,419,219	1.1%	1,282,908	6.5%	1,984,430	2.5%	534,650	7.9%	3,601,414	0.9%	520,778	6.0%	104,963	2.6%	16,343	2.0%	725,887	-1.9%	210,323	4.6%	2,525	0.3%	814	7.1%
2017	7,959,746	1.4%	6,517,140	1.5%	1,320,022	2.9%	2,035,610	2.6%	551,748	3.2%	3,641,714	1.1%	530,766	1.9%	109,335	4.2%	17,406	6.5%	727,728	0.3%	219,199	4.2%	2,753	9.0%	903	10.9%
2018	8,077,800	1.5%	6,662,241	2.2%	1,284,216	-2.7%	2,113,565	3.8%	547,558	-0.8%	3,708,396	1.8%	515,308	-2.9%	114,161	4.4%	17,820	2.4%	723,366	-0.6%	202,689	-7.5%	2,753	0.0%	841	-6.9%

†NC OSBM, State Demographer; Standard Population Estimates, Vintage 2018 (November 15, 2019 update). <[www.osbm.nc.gov/demog/county-projections](http://www.osbm.nc.gov/demog/county-projections)>  
 ††Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2: such returns represent the combined income of two taxpayers [filers] allowed to file together on a single form.  
 na=not available; \$0 tax liability=returns with tax due (after application of refundable and nonrefundable tax credits) < \$ .01

Returns with \$0 tax liability=returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability  
 Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Figure 02.1 Historical: Number of D-400 Taxpayers [Filers] By Filing Status For Tax Years 2005-2018**



Married Filing Jointly Taxpayers	3,116,206	3,253,478	3,397,418	3,383,930	3,385,436	3,406,186	3,398,770	3,434,338	3,470,294	3,519,602	3,570,468	3,601,414	3,641,714	3,708,396
Single Taxpayers	1,452,155	1,522,430	1,670,927	1,648,195	1,581,543	1,621,435	1,672,820	1,728,476	1,793,399	1,858,637	1,935,896	1,984,430	2,035,610	2,113,565
Head of Household Taxpayers	681,125	708,669	738,323	732,562	734,221	750,819	753,806	745,885	742,213	727,943	740,145	725,887	727,728	723,366
Married Filing Separately Taxpayers	120,797	96,828	97,229	97,145	93,230	93,584	94,889	101,501	97,838	105,182	102,305	104,963	109,335	114,161
Surviving Spouse Taxpayers	2,286	2,354	2,550	2,664	2,707	2,572	2,422	2,459	2,559	2,591	2,518	2,525	2,753	2,753
All Taxpayers [Filers]	5,372,569	5,583,759	5,906,447	5,864,496	5,797,137	5,874,596	5,922,707	6,012,659	6,106,303	6,213,955	6,351,332	6,419,219	6,517,140	6,662,241
NC Population [18 and older]†	6,586,192	6,747,453	6,903,931	7,048,063	7,170,816	7,288,506	7,372,843	7,464,066	7,555,292	7,641,824	7,733,739	7,848,189	7,959,746	8,077,800
YoY % Δ in Total Taxpayers [Filers]	2.9%	3.9%	5.8%	-0.7%	-1.1%	1.3%	0.8%	1.5%	1.6%	1.8%	2.2%	1.1%	1.5%	2.2%

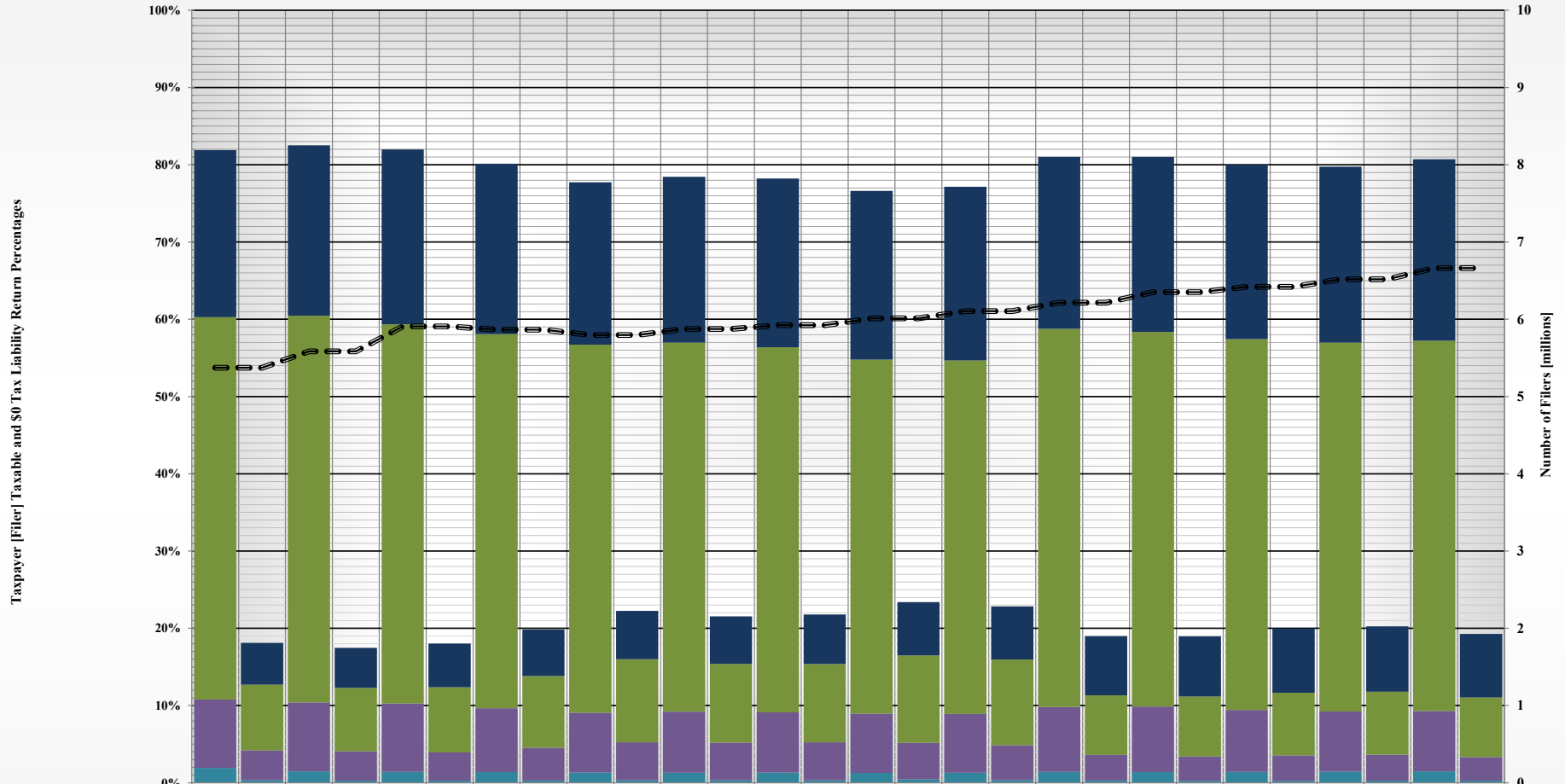
**Figure 02.2 Historical: D-400 Taxpayers [Filers] Taxable and \$0 Tax Liability Return Percentages By Filing Status For Tax Years 2005-2018**

Tax Year A Series=Taxpayer [Filer] Taxable Returns According to Filing Status as a % of Total Filers  
 Tax Year B Series=Taxpayer [Filer] \$0 Tax Liability Returns According to Filing Status as a % of Total Filers

Filing Status:

S=Single; MFJ=Married Filing Jointly; MFS=Married Filing Separately; HoH=Head of Household; SS=Surviving Spouse

MFJ filers=number of MFJ designated returns multiplied by 2



	2005 A	2005 B	2006 A	2006 B	2007 A	2007 B	2008 A	2008 B	2009 A	2009 B	2010 A	2010 B	2011 A	2011 B	2012 A	2012 B	2013 A	2013 B	2014 A	2014 B	2015 A	2015 B	2016 A	2016 B	2017 A	2017 B	2018 A	2018 B
S:Taxable%, \$0 Tax Liability %	21.61%	5.42%	22.08%	8.23%	22.64%	5.65%	22.07%	6.04%	21.02%	6.26%	21.46%	6.14%	21.83%	6.41%	21.84%	6.91%	22.50%	6.87%	22.25%	7.66%	22.68%	7.80%	22.58%	8.33%	22.77%	8.47%	23.51%	8.22%
MFJ: Taxable%, \$0 Tax Liability%	49.49%	8.51%	50.04%	8.23%	49.07%	8.45%	48.42%	9.29%	47.64%	10.76%	47.78%	10.20%	47.25%	10.13%	45.81%	11.30%	45.74%	11.10%	48.95%	7.69%	48.48%	7.73%	47.99%	8.11%	47.73%	8.14%	47.93%	7.73%
HoH: Taxable%, \$0 Tax Liability%	8.84%	3.84%	8.92%	3.78%	8.86%	3.64%	8.25%	4.24%	7.75%	4.91%	7.90%	4.88%	7.80%	4.92%	7.68%	4.73%	7.63%	4.53%	8.40%	3.32%	8.49%	3.17%	8.03%	3.28%	7.80%	3.36%	7.82%	3.04%
MFS: Taxable%, \$0 Tax Liability%	1.91%	0.34%	1.47%	0.27%	1.38%	0.27%	1.37%	0.28%	1.30%	0.31%	1.29%	0.31%	1.30%	0.30%	1.25%	0.44%	1.27%	0.33%	1.39%	0.30%	1.36%	0.25%	1.38%	0.25%	1.41%	0.27%	1.45%	0.27%
SS:Taxable%, \$0 Tax Liability%	0.03%	0.01%	0.03%	0.01%	0.03%	0.01%	0.03%	0.02%	0.03%	0.02%	0.03%	0.02%	0.03%	0.01%	0.03%	0.01%	0.03%	0.01%	0.03%	0.01%	0.03%	0.01%	0.03%	0.01%	0.03%	0.01%	0.03%	0.01%
Taxpayers [Filers] Taxable, \$0 Tax Liability [1,000s]	4,399.3	973.2	4,608.0	975.8	4,842.1	1,064.4	4,699.8	1,164.7	4,506.6	1,290.6	4,608.6	1,266.0	4,632.4	1,290.3	4,606.3	1,406.3	4,711.8	1,394.6	5,034.3	1,179.7	5,146.8	1,204.5	5,136.3	1,282.9	5,197.1	1,320.0	5,378.0	1,284.2
All Taxpayers [Filers] [1,000s]	5,372.6	5,372.6	5,583.8	5,583.8	5,906.4	5,906.4	5,864.5	5,864.5	5,797.1	5,797.1	5,874.6	5,874.6	5,922.7	5,922.7	6,012.7	6,012.7	6,106.3	6,106.3	6,214.0	6,214.0	6,351.3	6,351.3	6,419.2	6,419.2	6,517.1	6,517.1	6,662.2	6,662.2

All Taxpayers [Filers]=Total taxpayers filing the D-400 form for a tax year [taxable and nontaxable status]. Percentages are based on total taxpayers filing for a given tax year: e.g., for tax year 2005, single filing status filers with tax liability accounted for 21.61% of all filers and single filing status filers with \$0 tax liability accounted for 5.42% of all filers at time of filing.

**Figure 02.3 Historical: D-400 Taxpayers [Filers] Taxable and \$0 Tax Liability Return Percentages By Filing Status For Tax Years 2005-2018**

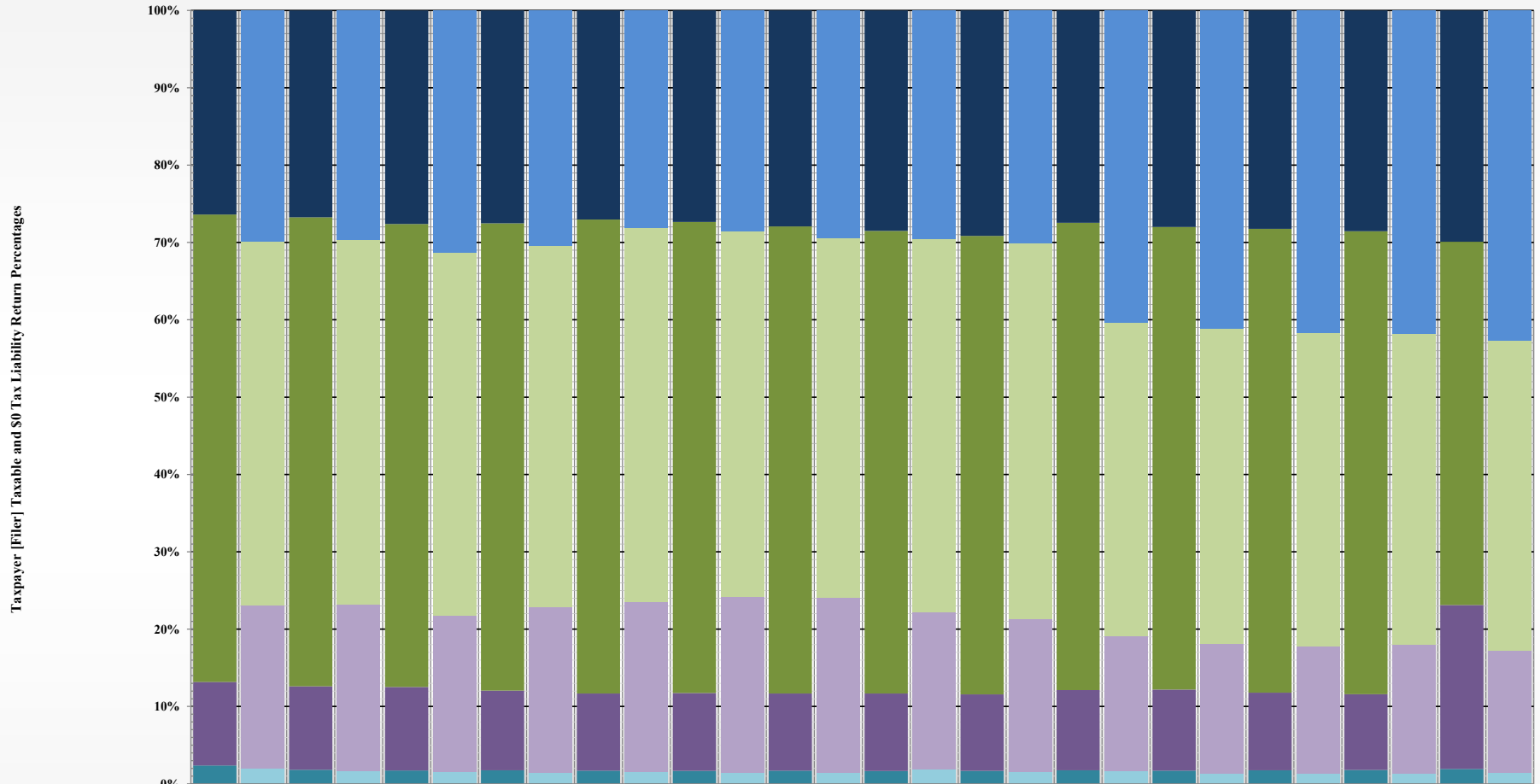
Tax Year A Series=Taxpayer [Filer] Taxable Returns According to Filing Status as a % of Taxable Return Filers

Tax Year B Series=Taxpayer [Filer] \$0 Tax Liability Returns According to Filing Status as a % of Nontaxable Return Filers

Filing Status:

S=Single; MFJ=Married Filing Jointly; MFS=Married Filing Separately; HoH=Head of Household; SS=Surviving Spouse

MFJ filers=number of MFJ designated returns multiplied by 2



	2005A	2005B	2006A	2006B	2007A	2007B	2008A	2008B	2009A	2009B	2010A	2010B	2011A	2011B	2012A	2012B	2013A	2013B	2014A	2014B	2015A	2015B	2016A	2016B	2017A	2017B	2018A	2018B
■ S: Taxable%, \$0 Tax Liability %	26.39%	29.90%	26.75%	29.70%	27.62%	31.35%	27.53%	30.41%	27.04%	28.11%	27.35%	28.51%	27.91%	29.43%	28.51%	29.53%	29.15%	30.10%	27.47%	40.34%	27.98%	41.14%	28.23%	41.67%	28.55%	41.80%	29.90%	42.64%
■ MFJ: Taxable%, \$0 Tax Liability %	60.44%	46.97%	60.63%	47.09%	59.86%	46.88%	60.41%	46.76%	61.28%	48.33%	60.91%	47.34%	60.41%	46.51%	59.80%	48.33%	59.27%	48.58%	60.41%	40.53%	59.83%	40.77%	59.98%	40.59%	59.86%	40.21%	46.97%	40.13%
■ HoH: Taxable%, \$0 Tax Liability %	10.79%	21.19%	10.80%	21.60%	10.80%	20.21%	10.30%	21.34%	9.97%	22.08%	10.07%	22.66%	9.98%	22.61%	10.02%	20.21%	9.89%	19.81%	10.36%	17.47%	10.47%	16.69%	10.04%	16.39%	9.78%	16.61%	21.19%	15.78%
■ MFS: Taxable%, \$0 Tax Liability %	2.33%	1.86%	1.78%	1.53%	1.68%	1.48%	1.72%	1.42%	1.67%	1.40%	1.64%	1.42%	1.66%	1.38%	1.63%	1.87%	1.65%	1.44%	1.72%	1.59%	1.68%	1.33%	1.73%	1.27%	1.77%	1.32%	1.86%	1.39%
■ SS: Taxable%, \$0 Tax Liability %	0.04%	0.08%	0.03%	0.08%	0.04%	0.07%	0.04%	0.08%	0.04%	0.08%	0.04%	0.07%	0.03%	0.07%	0.03%	0.06%	0.03%	0.07%	0.04%	0.07%	0.03%	0.06%	0.03%	0.06%	0.04%	0.07%	0.08%	0.07%
Taxpayers [Filers] Taxable, \$0 Tax Liability [1,000s]	4,399.3	973.2	4,608.0	975.8	4,842.1	1,064.4	4,699.8	1,164.7	4,506.6	1,290.6	4,608.6	1,266.0	4,632.4	1,290.3	4,606.3	1,406.3	4,711.8	1,394.6	5,034.3	1,179.7	5,146.8	1,204.5	5,136.3	1,282.9	5,197.1	1,320.0	5,378.0	1,284.2

Taxpayers [Filers]=Total taxpayers filing the D-400 form for a tax year [taxable and nontaxable status]. Percentages are based on taxable and nontaxable return status filers for a given tax year: e.g., for tax year 2005, single filing status filers with tax liability accounted for 26.39% of all taxable filers and single filing status filers with \$0 tax liability accounted for 29.9% of all nontaxable filers at time of filing.

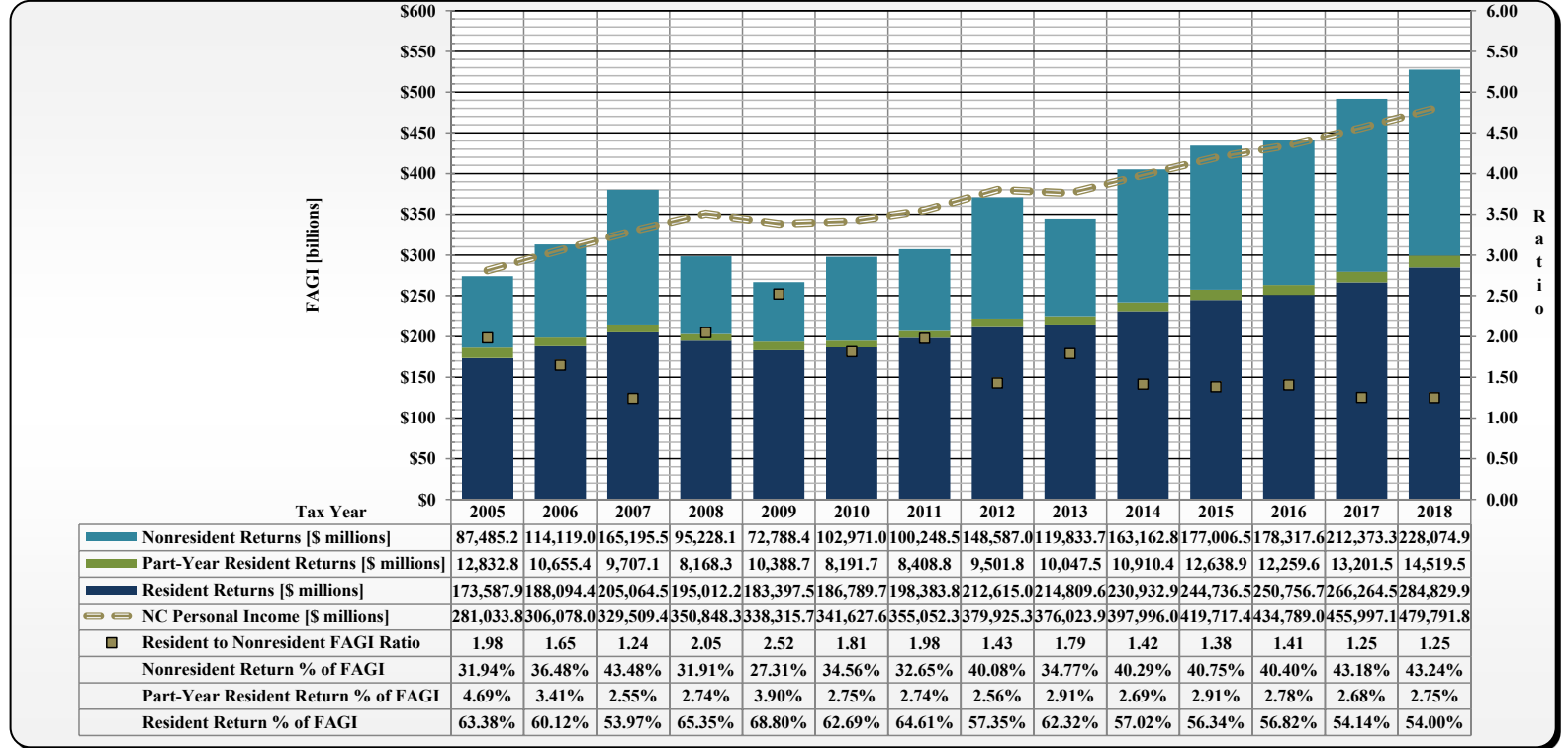


**EXHIBIT 03. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY RESIDENCY STATUS  
[ALL RETURNS: TAX YEARS 2005 - 2018]**

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income††	NC Per Capita Personal Income††	All Returns Filed				Resident Returns				Part-Year Resident Returns				Nonresident Returns			
					FEDERAL ADJUSTED GROSS INCOME†††															
					Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %
[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ			
2005	8,685,811	1.7%	281,033.8	32,283	71,807	14.5%	273,905.9	18.1%	49,723	5.6%	173,587.9	8.2%	92,438	47.8%	12,832.8	70.6%	473,995	27.7%	87,485.2	36.5%
2006	8,890,380	2.4%	306,078.0	34,324	79,067	10.1%	312,868.8	14.2%	52,439	5.5%	188,094.4	8.4%	71,590	-22.6%	10,655.4	-17.0%	515,832	8.8%	114,119.0	30.4%
2007	9,090,572	2.3%	329,509.4	36,138	90,302	14.2%	379,967.0	21.4%	53,733	2.5%	205,064.5	9.0%	63,290	-11.6%	9,707.1	-8.9%	694,000	34.5%	165,195.5	44.8%
2008	9,278,794	2.1%	350,848.3	37,687	71,517	-20.8%	298,408.6	-21.5%	51,351	-4.4%	195,012.2	-4.9%	59,460	-6.1%	8,168.3	-15.9%	400,867	-42.2%	95,228.1	-42.4%
2009	9,435,396	1.7%	338,315.7	35,802	64,948	-9.2%	266,574.6	-10.7%	48,876	-4.8%	183,397.5	-6.0%	89,800	51.0%	10,388.7	27.2%	307,888	-23.2%	72,788.4	-23.6%
2010	9,574,323	1.5%	341,627.6	35,682	71,426	10.0%	297,952.5	11.8%	49,241	0.7%	186,789.7	1.8%	64,658	-28.0%	8,191.7	-21.1%	409,599	33.0%	102,971.0	41.5%
2011	9,656,099	0.9%	355,052.3	36,764	72,701	1.8%	307,041.1	3.1%	51,846	5.3%	198,383.8	6.2%	63,010	-2.5%	8,408.8	2.6%	380,461	-7.1%	100,248.5	-2.6%
2012	9,748,431	1.0%	379,925.3	38,969	86,301	18.7%	370,703.8	20.7%	55,022	6.1%	212,615.0	7.2%	66,496	5.5%	9,501.8	13.0%	515,120	35.4%	148,587.0	48.2%
2013	9,841,848	1.0%	376,023.9	38,201	78,856	-8.6%	344,690.8	-7.0%	54,726	-0.5%	214,809.6	1.0%	64,748	-2.6%	10,047.5	5.7%	412,080	-20.0%	119,833.7	-19.4%
2014	9,931,358	0.9%	397,996.0	40,069	90,928	15.3%	405,006.2	17.5%	57,980	5.9%	230,932.9	7.5%	66,570	2.8%	10,910.4	8.6%	530,963	28.8%	163,162.8	36.2%
2015	10,029,904	1.0%	419,717.4	41,839	95,132	4.6%	434,381.9	7.3%	60,083	3.6%	244,736.5	6.0%	67,628	1.6%	12,638.9	15.8%	578,630	9.0%	177,006.5	8.5%
2016	10,152,837	1.2%	434,789.0	42,816	95,558	0.4%	441,333.9	1.6%	61,078	1.7%	250,756.7	2.5%	64,612	-4.5%	12,259.6	-3.0%	551,594	-4.7%	178,317.6	0.7%
2017	10,266,633	1.1%	455,997.1	44,409	104,729	9.6%	491,839.4	11.4%	63,787	4.4%	266,264.5	6.2%	68,945	6.7%	13,201.5	7.7%	642,528	16.5%	212,373.3	19.1%
2018	10,378,602	1.1%	479,791.8	46,216	109,696	4.7%	527,424.3	7.2%	67,052	5.1%	284,829.9	7.0%	73,399	6.5%	14,519.5	10.0%	629,464	-2.0%	228,074.9	7.4%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year  
 Part-year resident returns=returns filed by individuals who reportedly moved into and/or out of the State and maintained permanent residence in North Carolina for a portion of the calendar (tax) year  
 Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income  
 †NC OSBM, State Demographer, County Population Estimates (Standard & Revised), Vintage 2019. <www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised>  
 ††Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 24, 2020 release.  
 †††Effective with tax year 2012, the starting point in determining NC Taxable Income [NCTI] is Federal Adjusted Gross Income [FAGI] subject to certain statutory modifications [FAGI replaces Federal Net Taxable Income [FNTI] as the starting point]. FAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error; for D-400 forms filed with an omitted FAGI value, the data reflect a computed proxy FAGI value based on the reported NCTI and certain adjustment values. Federal Net Taxable Income [FNTI] was the starting point for determining NCTI for tax years 1989 through 2011.  
 Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Figure 03.1 Historical: Total Federal Adjusted Gross Income By Residency Status For Tax Years 2005-2018**



**EXHIBIT 04. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY FILING STATUS  
[ALL RETURNS: TAX YEARS 2005 - 2018]**

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income††	NC Per Capita Personal Income††	Returns Filed by Filing Status:																							
					All Returns Filed				Single [S]				Married Filing Jointly [MFJ]				Married Filing Separately [MFS]				Head of Household [HoH]				Surviving Spouse [SS]			
					Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ	
					per return	% Δ	Total	% Δ	per return	% Δ	Total	% Δ	per return	% Δ	Total	% Δ	per return	% Δ	Total	% Δ	per return	% Δ	Total	% Δ	per return	% Δ	Total	% Δ
2005	8,685,811	1.7%	281,033.8	32,283	71,807	14.5%	273,905.9	18.1%	33,265	8.7%	48,305.8	13.8%	124,645	15.8%	194,209.4	18.5%	94,773	50.6%	11,448.3	54.4%	28,746	6.9%	19,579.9	9.0%	158,596	30.6%	362.6	23.2%
2006	8,890,380	2.4%	306,078.0	34,324	79,067	10.1%	312,868.8	14.2%	35,477	6.6%	54,010.9	11.8%	139,756	12.1%	227,346.7	17.1%	103,219	8.9%	9,994.5	-12.7%	30,122	4.8%	21,346.8	9.0%	72,177	-54.5%	169.9	-53.1%
2007	9,090,572	2.3%	329,509.4	36,138	90,302	14.2%	379,967.0	21.4%	40,839	15.1%	68,238.4	26.3%	161,386	15.5%	274,147.2	20.6%	152,957	48.2%	14,871.8	48.8%	30,568	1.5%	22,569.1	5.7%	55,107	-23.7%	140.5	-17.3%
2008	9,278,794	2.1%	350,848.3	37,687	71,517	-20.8%	298,408.6	-21.5%	35,010	-14.3%	57,703.2	-15.4%	124,468	-22.9%	210,596.0	-23.2%	82,133	-46.3%	7,978.8	-46.3%	30,000	-1.9%	21,977.0	-2.6%	57,655	4.6%	153.6	9.3%
2009	9,435,396	1.7%	338,315.7	35,802	64,948	-9.2%	266,574.6	-10.7%	32,713	-6.6%	51,737.7	-10.3%	110,373	-11.3%	186,830.0	-11.3%	72,953	-11.2%	6,801.4	-14.8%	28,667	-4.4%	21,048.2	-4.2%	58,068	0.7%	157.2	2.3%
2010	9,574,323	1.5%	341,627.6	35,682	71,426	10.0%	297,952.5	11.8%	36,551	11.7%	59,265.7	14.6%	121,988	10.5%	207,756.1	11.2%	86,717	18.9%	8,115.4	19.3%	30,204	5.4%	22,677.7	7.7%	53,504	-7.9%	137.6	-12.5%
2011	9,656,099	0.9%	355,052.3	36,764	72,701	1.8%	307,041.1	3.1%	36,093	-1.3%	60,377.5	1.9%	126,979	4.1%	215,785.9	3.9%	83,916	-3.2%	7,962.8	-1.9%	30,197	0.0%	22,762.7	0.4%	62,841	17.5%	152.2	10.6%
2012	9,748,431	1.0%	379,925.3	38,969	86,301	18.7%	370,703.8	20.7%	40,351	11.8%	69,746.3	15.5%	153,454	20.9%	263,507.0	22.1%	128,542	53.2%	13,047.2	63.9%	32,466	7.5%	24,216.1	6.4%	76,168	21.2%	187.3	23.1%
2013	9,841,848	1.0%	376,023.9	38,201	78,856	-8.6%	344,690.8	-7.0%	37,099	-8.1%	66,532.5	-4.6%	139,713	-9.0%	242,422.4	-8.0%	118,519	-7.8%	11,595.7	-11.1%	32,305	-0.5%	23,977.1	-1.0%	63,738	-16.3%	163.1	-12.9%
2014	9,931,358	0.9%	397,996.0	40,069	90,928	15.3%	405,006.2	17.5%	40,658	9.6%	75,569.2	13.6%	164,925	18.0%	290,235.7	19.7%	141,126	19.1%	14,843.9	28.0%	33,265	3.0%	24,215.2	1.0%	54,889	-13.9%	142.2	-12.8%
2015	10,029,904	1.0%	419,717.4	41,839	95,132	4.6%	434,381.9	7.3%	42,379	4.2%	82,040.5	8.6%	174,159	5.6%	310,914.3	7.1%	149,533	6.0%	15,298.0	3.1%	35,077	5.4%	25,961.9	7.2%	66,361	20.9%	167.1	17.5%
2016	10,152,837	1.2%	434,789.0	42,816	95,558	0.4%	441,333.9	1.6%	43,174	1.9%	85,675.7	4.4%	174,338	0.1%	313,930.8	1.0%	146,210	-2.2%	15,346.6	0.3%	35,664	1.7%	25,888.1	-0.3%	195,114	194.0%	492.7	194.8%
2017	10,266,633	1.1%	455,997.1	44,409	104,729	9.6%	491,839.4	11.4%	50,911	17.9%	103,635.6	21.0%	188,753	8.3%	343,692.7	9.5%	150,062	2.6%	16,407.0	6.9%	37,902	6.3%	27,582.2	6.5%	189,572	-2.8%	521.9	5.9%
2018	10,378,602	1.1%	479,791.8	46,216	109,696	4.7%	527,424.3	7.2%	50,788	-0.2%	107,343.0	3.6%	202,313	7.2%	375,128.7	9.1%	135,124	-10.0%	15,425.9	-6.0%	40,537	7.0%	29,323.3	6.3%	73,862	-61.0%	203.3	-61.0%

†NC OSBM, State Demographer, County Population Estimates (Standard & Revised), Vintage 2019. <[www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised](http://www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised)>

††Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 24, 2020 release.

†††Effective with tax year 2012, the starting point in determining NC Taxable Income [NCTI] is Federal Adjusted Gross Income (FAGI) subject to certain statutory modifications [FAGI replaces Federal Net Taxable Income [FNTI] as the starting point].

FAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error: for D-400 forms filed with an omitted FAGI value, the data reflect a proxy FAGI value based on the reported NCTI and certain adjustment values. Federal Net Taxable Income [FNTI] was the starting point for determining NCTI for tax years 1989 through 2011.

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

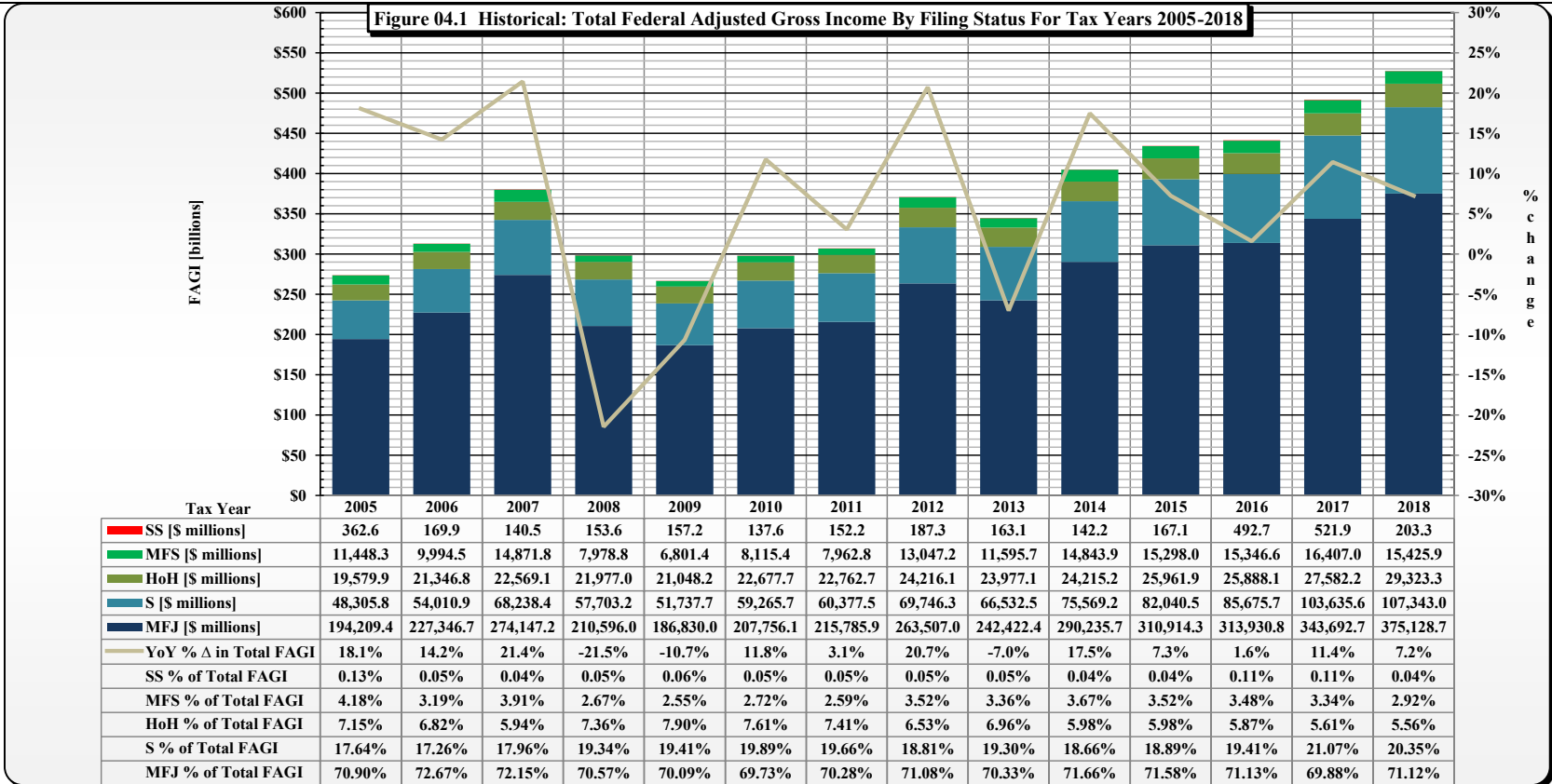


EXHIBIT 05. HISTORICAL: NC TAXABLE INCOME [NCTI] BY RESIDENCY STATUS

[ALL RETURNS: TAX YEARS 2005 - 2018]

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income††	NC Per Capita Personal Income††	All Returns Filed				Resident Returns				Part-Year Resident Returns				Nonresident Returns			
					NC TAXABLE INCOME [NC Taxable Income for Returns with NC Taxable Income =>\$1]†††															
					Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ	Average per return	YoY % Δ	Total	YoY % Δ
					[\$]		[\$ millions]		[\$]		[\$ millions]		[\$]		[\$ millions]		[\$]		[\$ millions]	
2005	8,685,811	1.7%	281,033.8	32,283	40,106	4.7%	127,408.1	8.5%	41,056	4.5%	119,140.7	7.8%	24,533	8.4%	2,897.1	18.2%	34,254	10.7%	5,370.3	20.0%
2006	8,890,380	2.4%	306,078.0	34,324	42,440	5.8%	140,961.5	10.6%	43,579	6.1%	131,105.9	10.0%	25,131	2.4%	3,287.9	13.5%	36,072	5.3%	6,567.6	22.3%
2007	9,090,572	2.3%	329,509.4	36,138	43,718	3.0%	153,389.0	8.8%	45,018	3.3%	143,202.7	9.2%	24,920	-0.8%	3,327.5	1.2%	35,347	-2.0%	6,858.8	4.4%
2008	9,278,794	2.1%	350,848.3	37,687	41,385	-5.3%	143,249.4	-6.6%	42,566	-5.4%	134,197.3	-6.3%	24,614	-1.2%	2,934.4	-11.8%	32,290	-8.6%	6,117.8	-10.8%
2009	9,435,396	1.7%	338,315.7	35,802	39,212	-5.3%	131,404.8	-8.3%	40,276	-5.4%	123,752.5	-7.8%	23,282	-5.4%	2,255.8	-23.1%	29,710	-8.0%	5,396.5	-11.8%
2010	9,574,323	1.5%	341,627.6	35,682	41,057	4.7%	141,094.5	7.4%	42,198	4.8%	132,227.6	6.8%	25,251	8.5%	2,738.3	21.4%	31,490	6.0%	6,128.7	13.6%
2011	9,656,099	0.9%	355,052.3	36,764	42,421	3.3%	147,281.4	4.4%	43,738	3.6%	137,966.9	4.3%	26,024	3.1%	2,981.3	8.9%	31,212	-0.9%	6,333.2	3.3%
2012	9,748,431	1.0%	379,925.3	38,969	45,066	6.2%	154,891.3	5.2%	46,454	6.2%	144,570.4	4.8%	27,138	4.3%	3,260.0	9.3%	34,493	10.5%	7,061.0	11.5%
2013	9,841,848	1.0%	376,023.9	38,201	45,060	0.0%	158,030.8	2.0%	46,542	0.2%	147,368.1	1.9%	27,866	2.7%	3,610.6	10.8%	33,393	-3.2%	7,052.2	-0.1%
2014	9,931,358	0.9%	397,996.0	40,069	51,643	14.6%	187,067.3	18.4%	53,529	15.0%	174,511.1	18.4%	30,129	8.1%	4,085.1	13.1%	37,389	12.0%	8,471.1	20.1%
2015	10,029,904	1.0%	419,717.4	41,839	53,873	4.3%	200,068.0	6.9%	55,746	4.1%	185,755.4	6.4%	31,092	3.2%	4,754.1	16.4%	41,810	11.8%	9,558.5	12.8%
2016	10,152,837	1.2%	434,789.0	42,816	54,630	1.4%	202,143.9	1.0%	56,659	1.6%	187,516.4	0.9%	29,743	-4.3%	4,512.2	-5.1%	42,334	1.3%	10,115.3	5.8%
2017	10,266,633	1.1%	455,997.1	44,409	57,370	5.0%	215,082.9	6.4%	59,549	5.1%	199,647.4	6.5%	32,103	7.9%	4,870.4	7.9%	43,179	2.0%	10,565.1	4.4%
2018	10,378,602	1.1%	479,791.8	46,216	60,899	6.2%	231,180.0	7.5%	63,387	6.4%	214,032.1	7.2%	34,607	7.8%	5,389.3	10.7%	44,571	3.2%	11,758.6	11.3%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year

Part-year resident returns=returns filed by individuals who reportedly moved into and/or out of the State and maintained permanent residence in North Carolina for a portion of the calendar (tax) year

Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income

†NC OSBM, State Demographer, County Population Estimates (Standard & Revised), Vintage 2019. <www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised>

††Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 24, 2020 release.

†††NC Taxable Income is the derived value of income subject to North Carolina tax and equals FAGI plus additions, minus subtractions, minus allowable NC standard or NC itemized deductions.

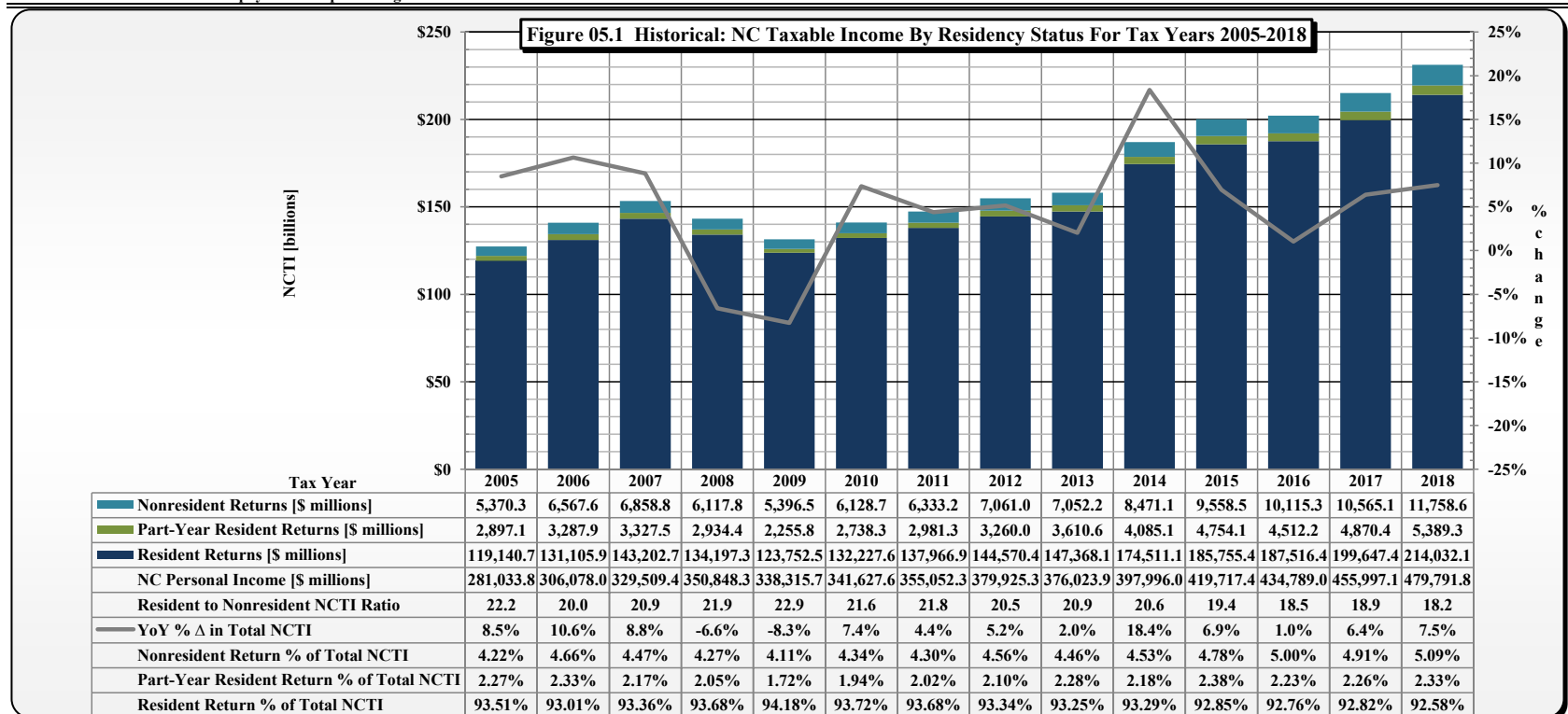
The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported

for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from all sources that is subject to North Carolina tax.

Amounts shown reflect positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC Taxable Income values are excluded from the table].

Average per return amounts are derived by dividing the number of returns with positive NC taxable income into the total dollar value of positive NC Taxable Income for the appropriate group.

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.



**EXHIBIT 05A. HISTORICAL: NC TAXABLE INCOME [NCTI] BY FILING STATUS  
[ALL RETURNS: TAX YEARS 2005 - 2018]**

Tax Year	Returns Filed by Filing Status:																							
	All Returns Filed				Single [S]				Married Filing Jointly [MFJ]				Married Filing Separately [MFS]				Head of Household [HoH]				Surviving Spouse [SS]			
	NC TAXABLE INCOME [NC Taxable Income for Returns with NC Taxable Income =>\$1]†††																							
	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ
2005	40,106	4.7%	127,408.1	8.5%	21,794	2.7%	25,569.2	8.4%	66,184	6.1%	90,112.8	8.8%	28,544	8.6%	2,986.6	11.1%	16,211	2.0%	8,683.9	4.3%	33,099	17.6%	55.5	12.4%
2006	42,440	5.8%	140,961.5	10.6%	22,974	5.4%	28,616.2	11.9%	70,129	6.0%	100,205.4	11.2%	30,025	5.2%	2,498.6	-16.3%	17,049	5.2%	9,580.8	10.3%	34,841	5.3%	60.5	8.9%
2007	43,718	3.0%	153,389.0	8.8%	23,549	2.5%	31,839.4	11.3%	73,125	4.3%	108,406.7	8.2%	33,717	12.3%	2,790.0	11.7%	17,451	2.4%	10,286.3	7.4%	35,333	1.4%	66.6	10.1%
2008	41,385	-5.3%	143,249.4	-6.6%	22,936	-2.6%	30,256.0	-5.0%	68,255	-6.7%	99,956.0	-7.8%	31,385	-6.9%	2,577.0	-7.6%	17,498	0.3%	10,389.4	1.0%	37,058	4.9%	71.0	6.7%
2009	39,212	-5.3%	131,404.8	-8.3%	22,281	-2.9%	27,870.0	-7.9%	63,480	-7.0%	91,188.0	-8.8%	29,724	-5.3%	2,277.1	-11.6%	17,079	-2.4%	9,996.7	-3.8%	37,553	1.3%	73.0	2.8%
2010	41,057	4.7%	141,094.5	7.4%	22,841	2.5%	29,539.6	6.0%	67,470	6.3%	98,412.7	7.9%	32,247	8.5%	2,484.2	9.1%	17,482	2.4%	10,589.4	5.9%	37,013	-1.4%	68.5	-6.2%
2011	42,421	3.3%	147,281.4	4.4%	23,395	2.4%	31,058.5	5.1%	70,515	4.5%	102,579.0	4.2%	33,395	3.6%	2,617.3	5.4%	17,977	2.8%	10,956.5	3.5%	40,209	8.6%	70.2	2.5%
2012	45,066	6.2%	154,891.3	5.2%	24,970	6.7%	33,571.0	8.1%	75,012	6.4%	107,040.5	4.3%	36,991	10.8%	2,824.3	7.9%	19,369	7.7%	11,378.1	3.8%	44,208	9.9%	77.4	10.2%
2013	45,060	0.0%	158,030.8	2.0%	24,751	-0.9%	34,765.2	3.6%	75,198	0.2%	108,452.0	1.3%	37,240	0.7%	2,936.1	4.0%	20,370	5.2%	11,806.9	3.8%	38,803	-12.2%	70.6	-8.8%
2014	51,643	14.6%	187,067.3	18.4%	27,945	12.9%	38,989.6	12.2%	85,231	13.3%	131,537.5	21.3%	39,176	5.2%	3,413.3	16.3%	21,941	7.7%	13,049.3	10.5%	41,088	5.9%	77.6	9.9%
2015	53,873	4.3%	200,068.0	6.9%	29,061	4.0%	42,206.5	8.3%	89,477	5.0%	139,691.6	6.2%	44,841	14.5%	3,899.7	14.3%	23,218	5.8%	14,193.9	8.8%	41,487	1.0%	76.3	-1.8%
2016	54,630	1.4%	202,143.9	1.0%	29,168	0.4%	42,695.3	1.2%	90,755	1.4%	141,672.5	1.4%	44,025	-1.8%	3,933.0	0.9%	23,548	1.4%	13,758.2	-3.1%	47,588	14.7%	84.9	11.4%
2017	57,370	5.0%	215,082.9	6.4%	30,540	4.7%	45,815.7	7.3%	95,791	5.5%	151,061.3	6.6%	43,221	-1.8%	4,012.7	2.0%	24,436	3.8%	14,100.7	2.5%	47,550	-0.1%	92.5	8.9%
2018	60,899	6.2%	231,180.0	7.5%	32,025	4.9%	50,377.4	10.0%	101,248	5.7%	162,105.1	7.3%	44,459	2.9%	4,310.1	7.4%	27,318	11.8%	14,290.8	1.3%	50,401	6.0%	96.6	4.5%

†††NC Taxable Income is the derived value of income subject to North Carolina tax and equals FAGI plus additions, minus subtractions, minus allowable NC standard or NC itemized deductions.

The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported

for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from all sources that is subject to North Carolina tax.

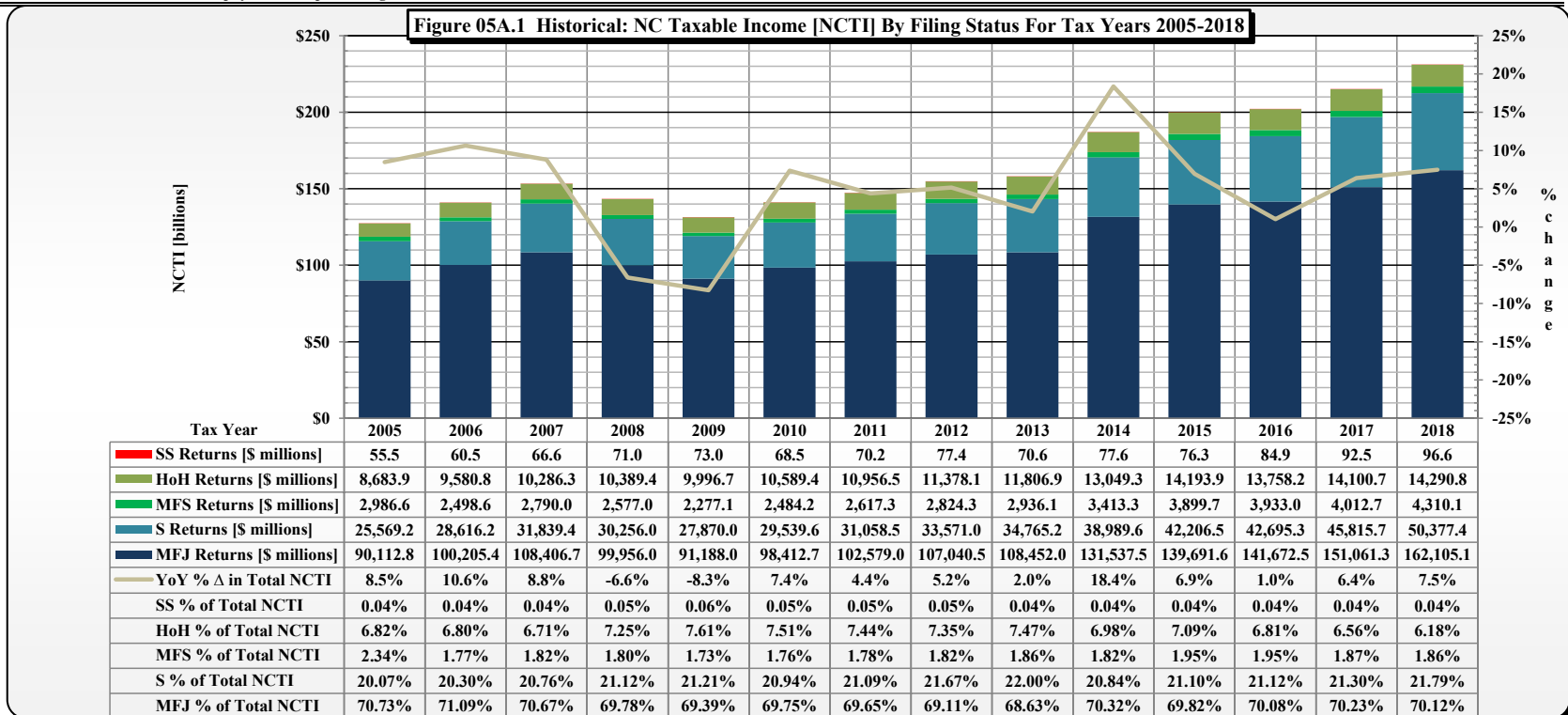
Amounts shown reflect positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC Taxable Income values are excluded from the table].

Average per return amounts are derived by dividing the number of returns with positive NC taxable income into the total dollar value of positive NC Taxable Income for each of the filing status groups.

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed

within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include

inconsistencies resultant of taxpayer and/or processing error.



**EXHIBIT 06. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY RESIDENCY STATUS**  
**[ALL RETURNS: TAX YEARS 2005 - 2018]**

Tax Year	North Carolina Population†	YoY % Δ	NC Personal Income†† [ \$ millions]	NC Per Capita Income†† [ \$]	All Returns Filed				Resident Returns				Part-Year Resident Returns				Nonresident Returns											
					NC NET TAX LIABILITY†††																							
					Avg. per return¹ [ \$]	YoY % Δ	Avg. per return² [ \$]	YoY % Δ	Total [ \$ millions]	YoY % Δ	Avg. per return¹ [ \$]	YoY % Δ	Avg. per return² [ \$]	YoY % Δ	Total [ \$ millions]	YoY % Δ	Avg. per return¹ [ \$]	YoY % Δ	Avg. per return² [ \$]	YoY % Δ	Total [ \$ millions]	YoY % Δ						
2005	8,685,811	1.7%	281,033.8	32,283	2,205	5.6%	2,740	na	8,409.9	8.9%	2,246	5.5%	2,799	na	7,840.5	8.1%	1,361	4.1%	1,642	na	188.9	20.1%	2,062	13.8%	2,473	na	380.5	21.7%
2006	8,890,380	2.4%	306,078.0	34,324	2,367	7.4%	2,917	6.5%	9,365.7	11.4%	2,422	7.8%	2,990	6.8%	8,686.7	10.8%	1,439	5.7%	1,687	2.7%	214.1	13.4%	2,101	1.9%	2,601	5.2%	464.9	22.2%
2007	9,090,572	2.3%	329,509.4	36,138	2,406	1.6%	2,983	2.3%	10,122.5	8.1%	2,471	2.0%	3,069	2.7%	9,429.8	8.6%	1,404	-2.4%	1,653	-2.0%	215.4	0.6%	2,005	-4.6%	2,507	-3.6%	477.3	2.7%
2008	9,278,794	2.1%	350,848.3	37,687	2,224	-7.5%	2,829	-5.2%	9,280.9	-8.3%	2,285	-7.5%	2,910	-5.2%	8,677.5	-8.0%	1,373	-2.2%	1,647	-0.3%	188.6	-12.4%	1,746	-12.9%	2,254	-10.1%	414.8	-13.1%
2009	9,435,396	1.7%	338,315.7	35,802	2,077	-6.6%	2,727	-3.6%	8,523.0	-8.2%	2,135	-6.6%	2,803	-3.7%	8,012.4	-7.7%	1,243	-9.4%	1,561	-5.3%	143.8	-23.7%	1,552	-11.2%	2,097	-7.0%	366.8	-11.6%
2010	9,574,323	1.5%	341,627.6	35,682	2,208	6.3%	2,873	5.4%	9,209.4	8.1%	2,270	6.3%	2,956	5.5%	8,612.6	7.5%	1,391	11.9%	1,701	9.0%	176.3	22.6%	1,673	7.8%	2,241	6.9%	420.6	14.7%
2011	9,656,099	0.9%	355,052.3	36,764	2,252	2.0%	2,941	2.4%	9,509.5	3.3%	2,323	2.3%	3,037	2.7%	8,890.4	3.2%	1,437	3.3%	1,751	2.9%	191.8	8.8%	1,622	-3.1%	2,181	-2.7%	427.3	1.6%
2012	9,748,431	1.0%	379,925.3	38,969	2,337	3.8%	3,108	5.7%	10,036.5	5.5%	2,419	4.1%	3,205	5.6%	9,346.2	5.1%	1,466	2.0%	1,823	4.1%	209.5	9.2%	1,667	2.8%	2,423	11.1%	480.8	12.5%
2013	9,841,848	1.0%	376,023.9	38,201	2,350	0.6%	3,098	-0.3%	10,271.7	2.3%	2,436	0.7%	3,202	-0.1%	9,560.1	2.3%	1,502	2.5%	1,875	2.8%	233.1	11.3%	1,645	-1.3%	2,330	-3.9%	478.4	-0.5%
2014	9,931,358	0.9%	397,996.0	40,069	2,308	-1.8%	2,926	-5.6%	10,280.5	0.1%	2,403	-1.3%	3,032	-5.3%	9,572.1	0.1%	1,377	-8.3%	1,704	-9.1%	225.8	-3.2%	1,571	-4.5%	2,158	-7.4%	482.7	0.9%
2015	10,029,904	1.0%	419,717.4	41,839	2,385	3.3%	3,018	3.2%	10,888.1	5.9%	2,477	3.0%	3,121	3.0%	10,087.6	5.4%	1,380	0.2%	1,726	1.3%	257.9	14.2%	1,774	12.9%	2,403	11.4%	542.5	12.4%
2016	10,152,837	1.2%	434,789.0	42,816	2,386	0.1%	3,065	1.5%	11,021.4	1.2%	2,484	0.3%	3,175	1.7%	10,198.3	1.1%	1,317	-4.6%	1,686	-2.4%	249.9	-3.1%	1,773	0.0%	2,430	1.1%	573.2	5.6%
2017	10,266,633	1.1%	455,997.1	44,409	2,384	-0.1%	3,074	0.3%	11,195.2	1.6%	2,482	-0.1%	3,187	0.4%	10,362.2	1.6%	1,348	2.4%	1,739	3.2%	258.2	3.3%	1,739	-1.9%	2,377	-2.2%	574.9	0.3%
2018	10,378,602	1.1%	479,791.8	46,216	2,533	6.2%	3,220	4.7%	12,177.0	8.8%	2,647	6.6%	3,343	4.9%	11,245.1	8.5%	1,453	7.8%	1,858	6.8%	287.4	11.3%	1,779	2.3%	2,448	3.0%	644.4	12.1%

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year

Part-year resident returns=returns filed by individuals who reportedly moved into and/or out of the State and maintained permanent residence in North Carolina for a portion of the calendar (tax) year

Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income

†NC OSBM, State Demographer, County Population Estimates (Standard & Revised), Vintage 2019. <www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised>

††Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 24, 2020 release.

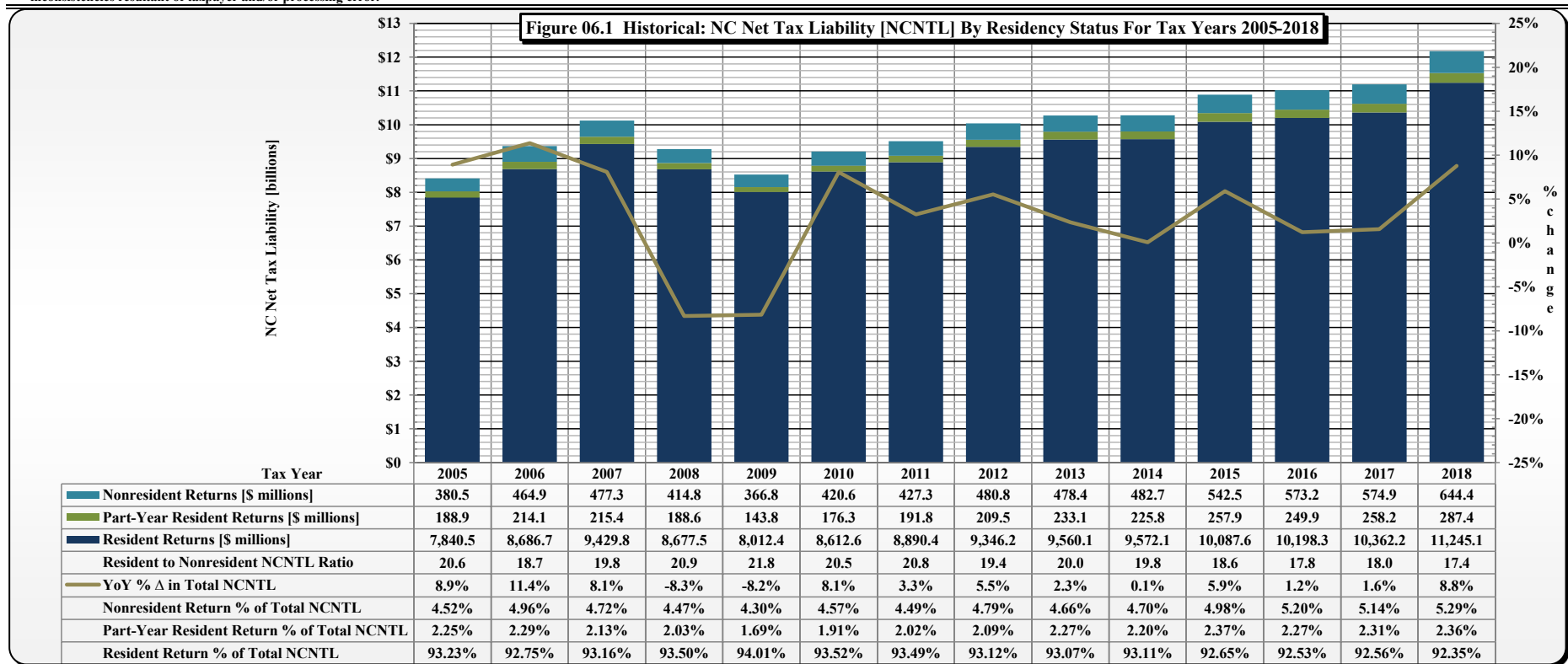
†††NC net tax liability=value of computed tax after application of refundable and nonrefundable tax credits

Avg per return¹ amounts are derived by dividing the total number of returns filed that are attributable to a residency status group into the corresponding total net tax liability value attributable to the residency status group.

Avg per return² amounts are derived by dividing the total number of taxable returns filed that are attributable to a residency status group into the corresponding total net tax liability value attributable to the residency status group.

na=not available

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.



**EXHIBIT 06A. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY FILING STATUS**  
**[ALL RETURNS: TAX YEARS 2005 - 2018]**

Tax Year	Returns Filed by Filing Status:																																			
	All Returns Filed						Single [S]					Married Filing Jointly [MFJ]					Married Filing Separately [MFS]					Head of Household [HoH]					Surviving Spouse [SS]									
	NC NET TAX LIABILITY†††																																			
	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ
2005	2,205	5.6%	2,740	na	8,409.9	8.9%	1,163	3.6%	1,454	na	1,688.4	8.4%	3,877	6.9%	4,543	na	6,040.8	9.4%	1,655	9.2%	1,947	na	199.9	11.9%	701	1.9%	1,005	na	477.3	3.9%	1,534	21.9%	2,256	na	3.5	15.0%
2006	2,367	7.4%	2,917	6.5%	9,365.7	11.4%	1,247	7.2%	1,540	5.9%	1,897.9	12.4%	4,158	7.3%	4,842	6.6%	6,764.6	12.0%	1,736	4.9%	2,053	5.5%	168.1	-15.9%	750	7.0%	1,067	6.2%	531.2	11.3%	1,664	8.5%	2,441	8.2%	3.9	11.7%
2007	2,406	1.6%	2,983	2.3%	10,122.5	8.1%	1,260	1.1%	1,575	2.3%	2,105.6	10.9%	4,272	2.7%	5,007	3.4%	7,256.6	7.3%	1,912	10.1%	2,283	11.2%	185.9	10.6%	772	3.0%	1,090	2.2%	570.2	7.3%	1,647	-1.0%	2,372	-2.8%	4.2	7.2%
2008	2,224	-7.5%	2,829	-5.2%	9,280.9	-8.3%	1,200	-4.8%	1,528	-2.9%	1,977.8	-6.1%	3,887	-9.0%	4,632	-7.5%	6,576.3	-9.4%	1,752	-8.4%	2,110	-7.5%	170.2	-8.5%	754	-2.4%	1,141	4.7%	552.3	-3.1%	1,659	0.7%	2,525	6.5%	4.4	5.2%
2009	2,077	-6.6%	2,727	-3.6%	8,523.0	-8.2%	1,148	-4.4%	1,489	-2.6%	1,815.0	-8.2%	3,563	-8.3%	4,368	-5.7%	6,031.8	-8.3%	1,630	-6.9%	2,024	-4.1%	152.0	-10.7%	708	-6.1%	1,156	1.3%	519.5	-5.9%	1,704	2.7%	2,681	6.2%	4.6	4.4%
2010	2,208	6.3%	2,873	5.4%	9,209.4	8.1%	1,195	4.1%	1,537	3.2%	1,937.0	6.7%	3,844	7.9%	4,665	6.8%	6,547.0	8.5%	1,767	8.4%	2,185	8.0%	165.3	8.8%	740	4.6%	1,198	3.6%	555.8	7.0%	1,672	-1.9%	2,622	-2.2%	4.3	-6.8%
2011	2,252	2.0%	2,941	2.4%	9,509.5	3.3%	1,206	1.0%	1,560	1.5%	2,017.8	4.2%	3,965	3.1%	4,815	3.2%	6,738.2	2.9%	1,816	2.8%	2,236	2.3%	172.3	4.2%	765	3.4%	1,249	4.2%	577.0	3.8%	1,738	3.9%	2,736	4.4%	4.2	-2.1%
2012	2,337	3.8%	3,108	5.7%	10,036.5	5.5%	1,268	5.1%	1,669	7.0%	2,192.0	8.6%	4,105	3.5%	5,118	6.3%	7,049.6	4.6%	1,833	0.9%	2,473	10.6%	186.0	8.0%	810	5.8%	1,309	4.8%	604.2	4.7%	1,886	8.5%	2,932	7.1%	4.6	10.2%
2013	2,350	0.6%	3,098	-0.3%	10,271.7	2.3%	1,266	-0.2%	1,652	-1.0%	2,269.8	3.5%	4,128	0.6%	5,129	0.2%	7,162.6	1.6%	2,003	9.3%	2,520	1.9%	196.0	5.4%	861	6.3%	1,371	4.8%	638.9	5.7%	1,708	-9.4%	2,654	-9.5%	4.4	-5.7%
2014	2,308	-1.8%	2,926	-5.6%	10,280.5	0.1%	1,180	-6.8%	1,586	-4.0%	2,192.5	-3.4%	4,105	-0.5%	4,751	-7.4%	7,224.8	0.9%	1,793	-10.5%	2,182	-13.4%	188.6	-3.8%	921	7.0%	1,285	-6.3%	670.4	4.9%	1,647	-3.6%	2,395	-9.8%	4.3	-2.4%
2015	2,385	3.3%	3,018	3.2%	10,888.1	5.9%	1,211	2.6%	1,627	2.6%	2,344.1	6.9%	4,257	3.7%	4,936	3.9%	7,599.5	5.2%	2,099	17.1%	2,489	14.1%	214.8	13.9%	980	6.4%	1,346	4.8%	725.6	8.2%	1,652	0.3%	2,366	-1.2%	4.2	-2.5%
2016	2,386	0.1%	3,065	1.5%	11,021.4	1.2%	1,199	-1.0%	1,641	0.9%	2,379.6	1.5%	4,282	0.6%	5,006	1.4%	7,711.0	1.5%	2,076	-1.1%	2,459	-1.2%	217.9	1.5%	976	-0.5%	1,374	2.0%	708.1	-2.4%	1,857	12.4%	2,741	15.8%	4.7	12.7%
2017	2,384	-0.1%	3,074	0.3%	11,195.2	1.6%	1,198	-0.1%	1,643	0.1%	2,437.9	2.4%	4,310	0.7%	5,046	0.8%	7,848.2	1.8%	1,914	-7.8%	2,276	-7.4%	209.2	-4.0%	955	-2.1%	1,367	-0.5%	695.1	-1.8%	1,733	-6.7%	2,579	-5.9%	4.8	1.7%
2018	2,533	6.2%	3,220	4.7%	12,177.0	8.8%	1,273	6.3%	1,719	4.6%	2,691.4	10.4%	4,576	6.2%	5,315	5.3%	8,485.3	8.1%	1,992	4.1%	2,360	3.7%	227.4	8.7%	1,061	11.1%	1,475	7.9%	767.8	10.5%	1,842	6.3%	2,652	2.8%	5.1	6.3%

†††NC net tax liability=value of computed tax after application of refundable and nonrefundable tax credits

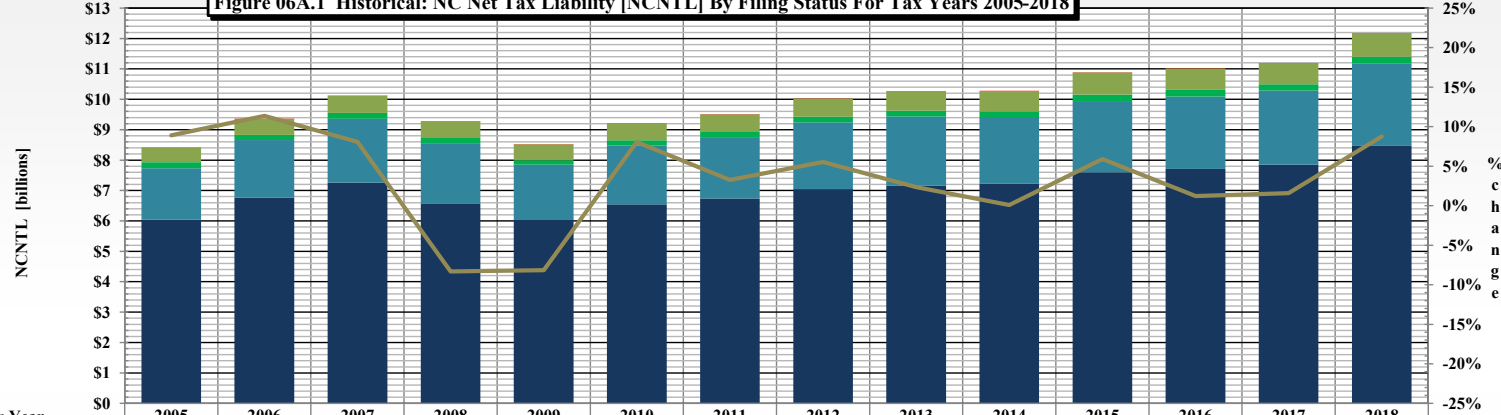
Avg per return<sup>1</sup> amounts are derived by dividing the total number of returns filed that are attributable to a filing status group into the corresponding total net tax liability value attributable to the filing status group.

Avg per return<sup>2</sup> amounts are derived by dividing the total number of taxable returns filed that are attributable to a filing status group into the corresponding total net tax liability value attributable to the filing status group.

na=not available

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Figure 06A.1 Historical: NC Net Tax Liability [NCNTL] By Filing Status For Tax Years 2005-2018**



SS Returns [S millions]	3.5	3.9	4.2	4.4	4.6	4.3	4.2	4.6	4.4	4.3	4.2	4.3	4.3	4.2	4.7	4.8	5.1
HoH Returns [S millions]	477.3	531.2	570.2	552.3	519.5	555.8	577.0	604.2	638.9	670.4	725.6	708.1	695.1	767.8			
MFS Returns [S millions]	199.9	168.1	185.9	170.2	152.0	165.3	172.3	186.0	196.0	188.6	214.8	217.9	209.2	227.4			
S Returns [S millions]	1,688.4	1,897.9	2,105.6	1,977.8	1,815.0	1,937.0	2,017.8	2,192.0	2,269.8	2,192.5	2,344.1	2,379.6	2,437.9	2,691.4			
MFJ Returns [S millions]	6,040.8	6,764.6	7,256.6	6,576.3	6,031.8	6,547.0	6,738.2	7,049.6	7,162.6	7,224.8	7,599.5	7,711.0	7,848.2	8,485.3			
YoY % Δ in Total NCNTL	8.9%	11.4%	8.1%	-8.3%	-8.2%	8.1%	3.3%	5.5%	2.3%	0.1%	5.9%	1.2%	1.6%	8.8%			
SS % of total NCNTL	0.04%	0.04%	0.04%	0.05%	0.05%	0.05%	0.04%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%			
HoH % of total NCNTL	5.68%	5.67%	5.63%	5.95%	6.10%	6.03%	6.07%	6.02%	6.22%	6.52%	6.66%	6.43%	6.21%	6.31%			
MFS % of total NCNTL	2.38%	1.79%	1.84%	1.83%	1.78%	1.80%	1.81%	1.85%	1.91%	1.83%	1.97%	1.98%	1.87%	1.87%			
S % of total NCNTL	20.08%	20.26%	20.80%	21.31%	21.30%	21.03%	21.22%	21.84%	22.10%	21.33%	21.53%	21.59%	21.78%	22.10%			
MFJ % of total NCNTL	71.83%	72.23%	71.69%	70.86%	70.77%	71.09%	70.86%	70.24%	69.73%	70.28%	69.80%	69.96%	70.10%	69.68%			

EXHIBIT 07. HISTORICAL: EFFECTIVE TAX RATES DERIVED FROM FAGI AND NCTI FOR TAX YEARS 2005-2018

Effective tax rate derived from NCTI basis=Net Tax Liability as a % of NC Net Taxable Income [NCTI] for returns with positive taxable income

Effective tax rate derived from FAGI basis=Net Tax Liability as a % of Federal Adjusted Gross Income [FAGI]

07A. [ALL RETURNS FILING STATUS, RESIDENCY STATUS: TAX YEARS 2005 - 2018]

Tax Year†	Filing Status												Residency Status					
	All Returns		S Returns		MFJ Returns		MFS Returns		HoH Returns		SS Returns		Resident Returns		Part-Year Resident Returns		Nonresident Returns	
	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]
2005	6.60%	3.07%	6.60%	3.50%	6.70%	3.11%	6.69%	1.75%	5.50%	2.44%	6.31%	0.97%	6.58%	4.52%	6.52%	1.47%	7.09%	0.43%
2006	6.64%	2.99%	6.63%	3.51%	6.75%	2.98%	6.73%	1.68%	5.54%	2.49%	6.48%	2.31%	6.63%	4.62%	6.51%	2.01%	7.08%	0.41%
2007	6.60%	2.66%	6.61%	3.09%	6.69%	2.65%	6.66%	1.25%	5.54%	2.53%	6.31%	2.99%	6.58%	4.60%	6.47%	2.22%	6.96%	0.29%
2008	6.48%	3.11%	6.54%	3.43%	6.58%	3.12%	6.60%	2.13%	5.32%	2.51%	6.22%	2.88%	6.47%	4.45%	6.43%	2.31%	6.78%	0.44%
2009	6.49%	3.20%	6.51%	3.51%	6.61%	3.23%	6.67%	2.23%	5.20%	2.47%	6.32%	2.93%	6.47%	4.37%	6.38%	1.38%	6.80%	0.50%
2010	6.53%	3.09%	6.56%	3.27%	6.65%	3.15%	6.66%	2.04%	5.25%	2.45%	6.27%	3.13%	6.51%	4.61%	6.44%	2.15%	6.86%	0.41%
2011	6.46%	3.10%	6.50%	3.34%	6.57%	3.12%	6.58%	2.16%	5.27%	2.53%	5.99%	2.77%	6.44%	4.48%	6.43%	2.28%	6.75%	0.43%
2012	6.48%	2.71%	6.53%	3.14%	6.59%	2.68%	6.59%	1.43%	5.31%	2.50%	5.99%	2.48%	6.46%	4.40%	6.43%	2.20%	6.81%	0.32%
2013	6.50%	2.98%	6.53%	3.41%	6.60%	2.95%	6.68%	1.69%	5.41%	2.66%	6.19%	2.68%	6.49%	4.45%	6.46%	2.32%	6.78%	0.40%
2014	5.50%	2.54%	5.62%	2.90%	5.49%	2.49%	5.52%	1.27%	5.14%	2.77%	5.50%	3.00%	5.49%	4.14%	5.53%	2.07%	5.70%	0.30%
2015	5.44%	2.51%	5.55%	2.86%	5.44%	2.44%	5.51%	1.40%	5.11%	2.79%	5.46%	2.49%	5.43%	4.12%	5.43%	2.04%	5.68%	0.31%
2016	5.45%	2.50%	5.57%	2.78%	5.44%	2.46%	5.54%	1.42%	5.15%	2.74%	5.52%	0.95%	5.44%	4.07%	5.54%	2.04%	5.67%	0.32%
2017	5.21%	2.28%	5.32%	2.35%	5.20%	2.28%	5.21%	1.28%	4.93%	2.52%	5.16%	0.91%	5.19%	3.89%	5.30%	1.96%	5.44%	0.27%
2018	5.27%	2.31%	5.34%	2.51%	5.23%	2.26%	5.27%	1.47%	5.37%	2.62%	5.25%	2.49%	5.25%	3.95%	5.33%	1.98%	5.48%	0.28%

07B. [RESIDENT RETURNS BY FILING STATUS: TAX YEARS 2005 - 2018]

Tax Year†	Filing Status												Residency status: Resident returns=returns filed by individuals who reportedly maintained permanent residence in NC for the entire calendar (tax) year Part-Year resident returns=returns filed by individuals who reportedly moved into and/or out of the State and maintained permanent residence in NC for a portion of the calendar (tax) year Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of NC for the entire calendar (tax) year with NC reportable income
	All Returns		S Returns		MFJ Returns		MFS Returns		HoH Returns		SS Returns		
	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	NCTI Basis: [%]	FAGI Basis: [%]	
2005	6.58%	4.52%	6.59%	4.49%	6.69%	4.75%	6.62%	4.69%	5.48%	2.84%	6.32%	3.75%	
2006	6.63%	4.62%	6.62%	4.60%	6.73%	4.85%	6.67%	4.74%	5.53%	2.93%	6.44%	3.77%	
2007	6.58%	4.60%	6.60%	4.56%	6.68%	4.82%	6.59%	4.76%	5.53%	2.95%	6.30%	4.04%	
2008	6.47%	4.45%	6.53%	4.45%	6.57%	4.67%	6.56%	4.67%	5.30%	2.83%	6.06%	3.76%	
2009	6.47%	4.37%	6.50%	4.37%	6.61%	4.61%	6.63%	4.67%	5.18%	2.72%	6.19%	3.66%	
2010	6.51%	4.61%	6.55%	4.28%	6.64%	5.01%	6.59%	4.73%	5.23%	2.79%	6.24%	3.81%	
2011	6.44%	4.48%	6.49%	4.44%	6.56%	4.73%	6.53%	4.84%	5.24%	2.83%	5.96%	3.72%	
2012	6.46%	4.40%	6.52%	4.43%	6.58%	4.59%	6.51%	4.75%	5.29%	2.88%	6.07%	3.85%	
2013	6.49%	4.45%	6.52%	4.46%	6.59%	4.64%	6.64%	4.85%	5.39%	3.02%	6.19%	3.76%	Filing status:
2014	5.49%	4.14%	5.62%	4.01%	5.48%	4.32%	5.51%	4.46%	5.12%	3.11%	5.49%	3.57%	S=Single
2015	5.43%	4.12%	5.55%	3.96%	5.43%	4.30%	5.49%	4.43%	5.10%	3.17%	5.45%	3.56%	MFJ=Married Filing Jointly
2016	5.44%	4.07%	5.57%	3.90%	5.43%	4.25%	5.53%	4.40%	5.14%	3.07%	5.52%	3.59%	MFS=Married Filing Separately
2017	5.19%	3.89%	5.31%	3.72%	5.18%	4.07%	5.19%	4.12%	4.92%	2.91%	5.15%	3.51%	HoH=Head of Household
2018	5.25%	3.95%	5.33%	3.77%	5.22%	4.12%	5.25%	4.15%	5.37%	3.04%	5.27%	3.35%	SS=Surviving Spouse

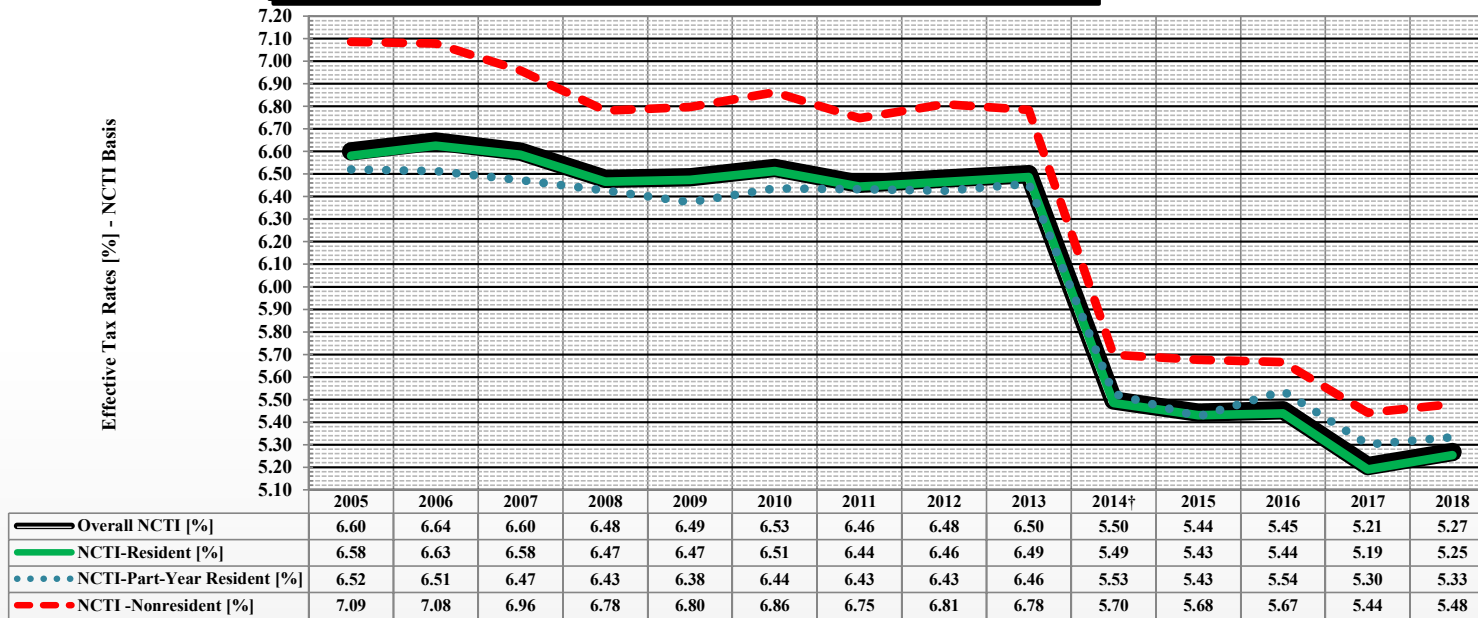
†Changes to the North Carolina personal income tax rate and base structure effective for tax years beginning on or after January 1, 2014:

SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter); the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019. The Act increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.

Various legislation increased standard deduction allowances effective with tax years 2014, 2016, 2017, 2019, and 2020; also, the child tax credit was converted to a deduction provision effective with tax year 2018.

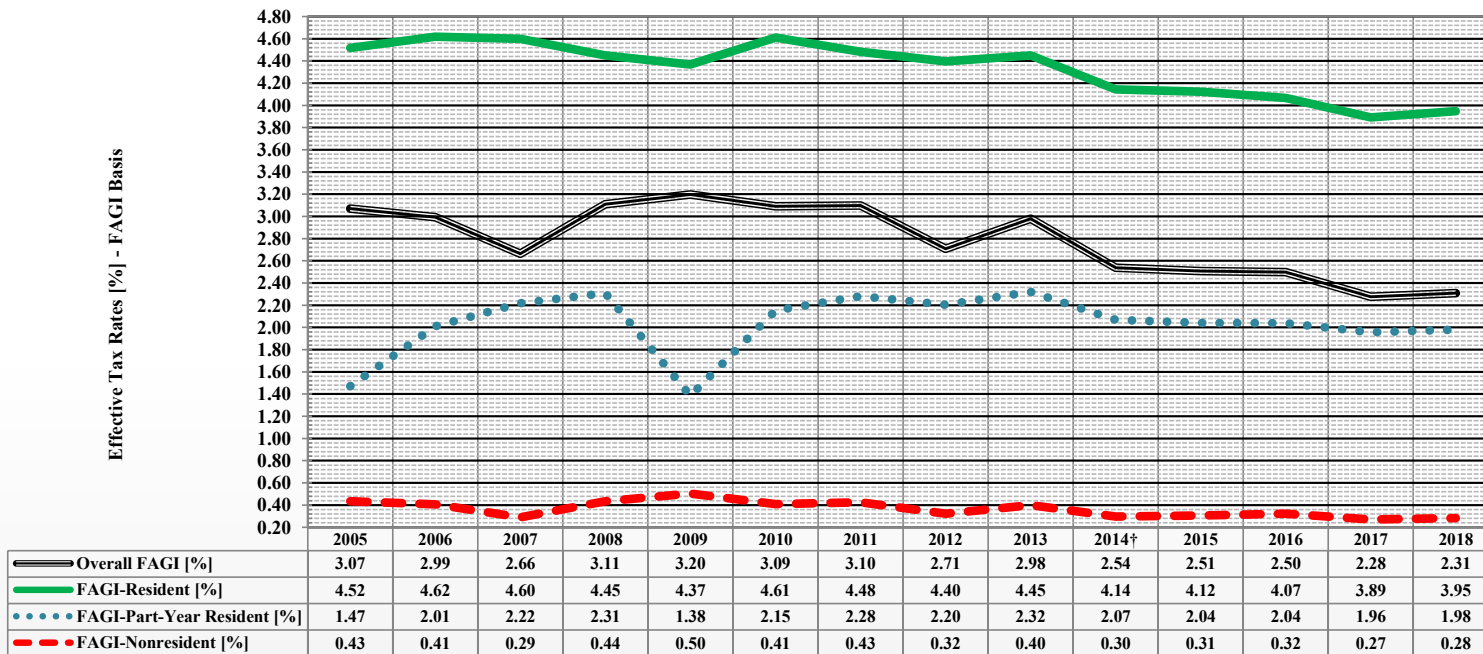
Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2018 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Figure 07.1 Historical: Effective Tax Rates [NCTI Basis] According to Residency Status**



†The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure.

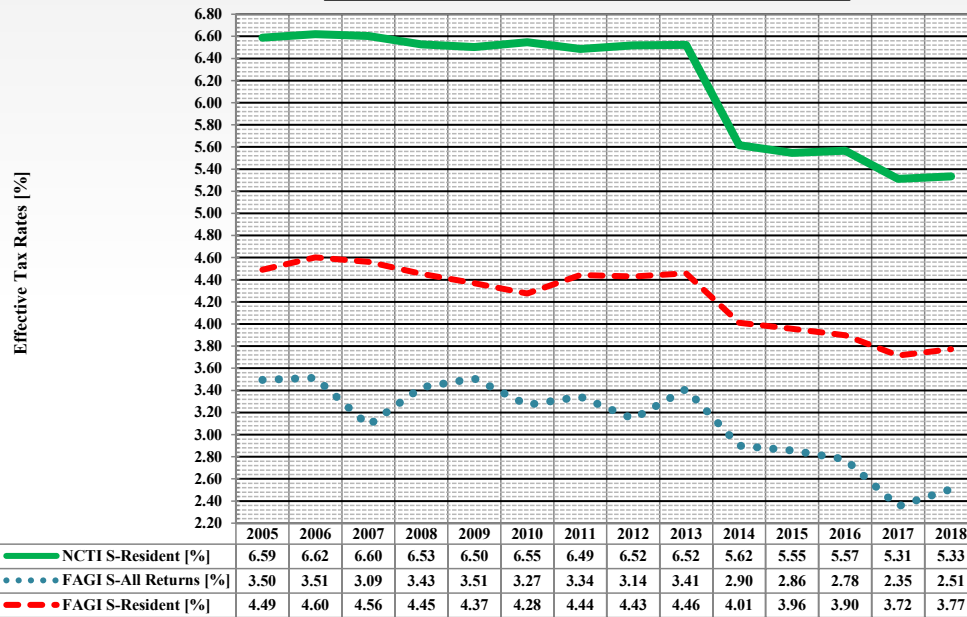
**Figure 07.2 Historical: Effective Tax Rates [FAGI Basis] According to Residency Status**



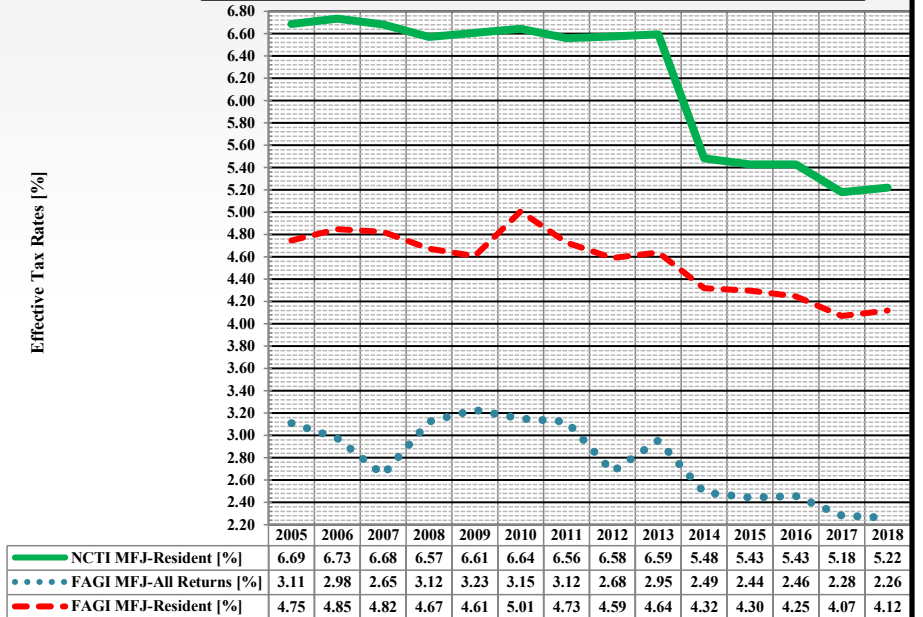
†The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure.



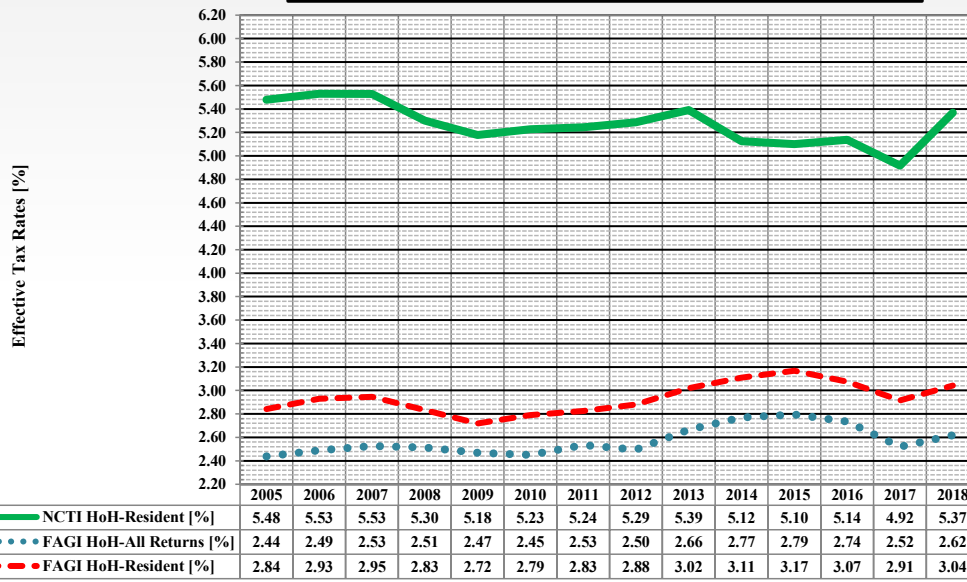
**Figure 07.3 Historical: Effective Tax Rates for Single Filers**



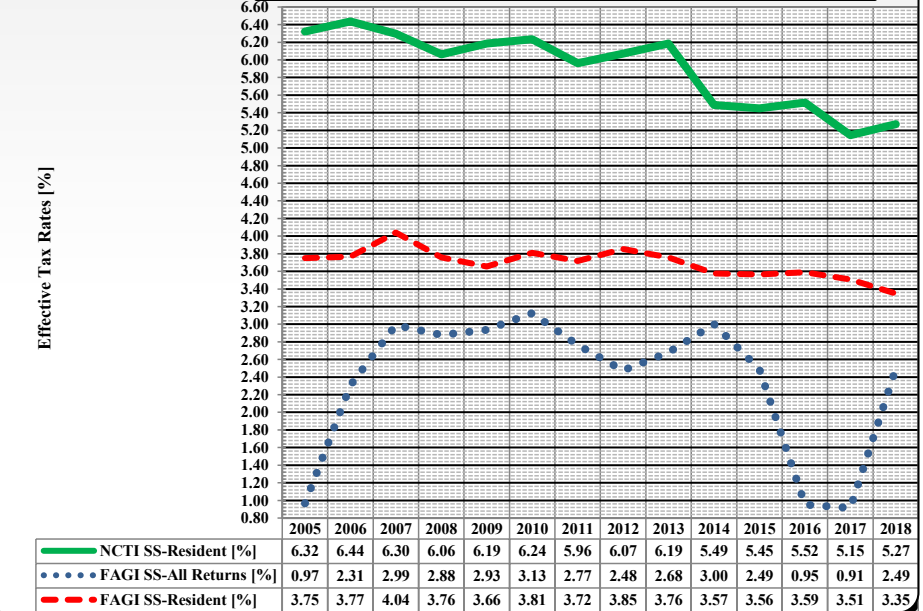
**Figure 07.4 Historical: Effective Tax Rates for Married Filing Jointly Filers**



**Figure 07.5 Historical: Effective Tax Rates for Head of Household Filers**



**Figure 07.6 Historical: Effective Tax Rates for Surviving Spouse Filers**



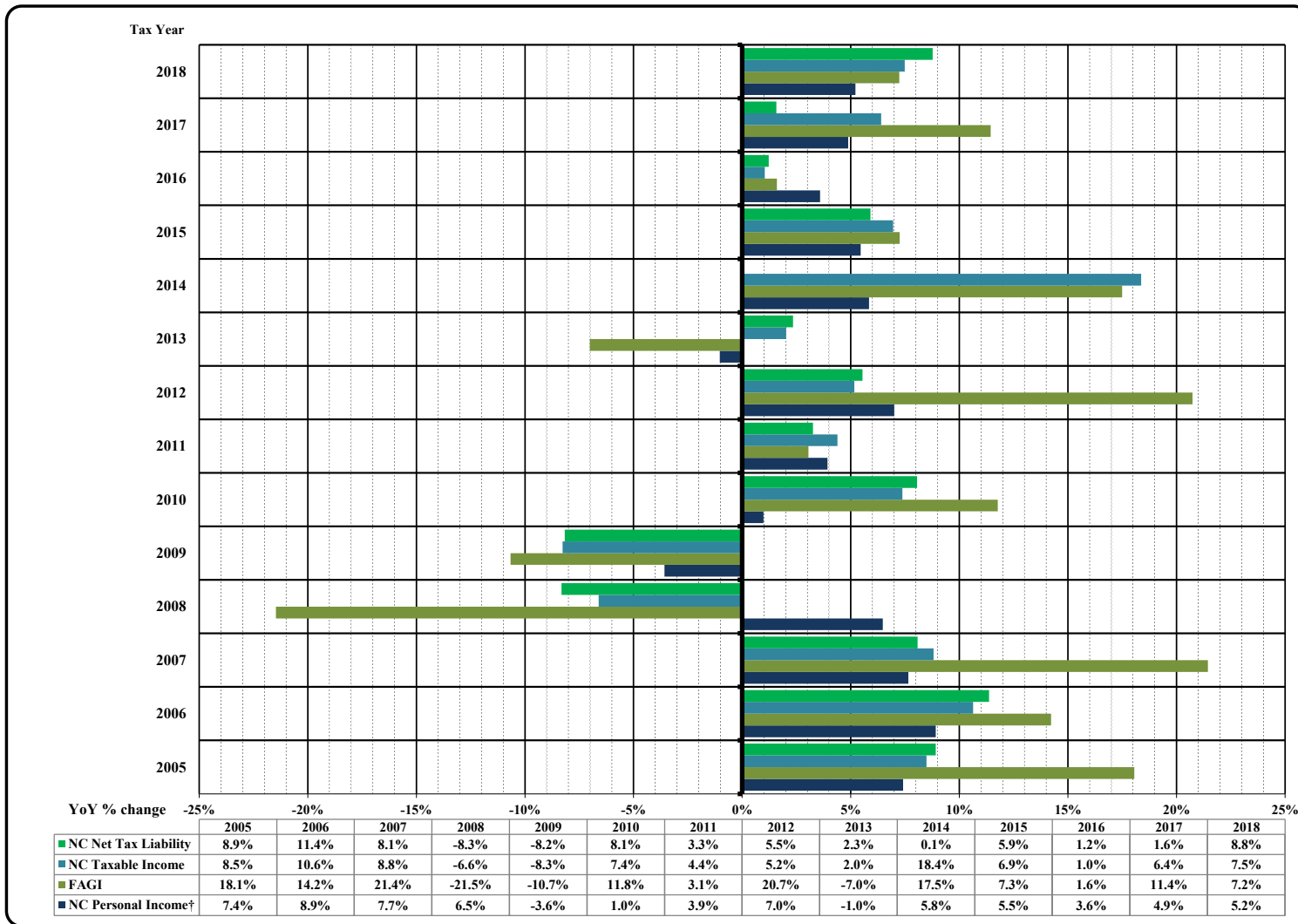
**Exhibit 08. Historical: Growth Patterns of NC Personal Income, FAGI, NC Taxable Income, and NC Net Tax Liability**  
 [All Returns: Tax Years 2005 - 2018]

Effective with tax year 2012, the starting point in determining NC Taxable Income is Federal Adjusted Gross Income (FAGI) subject to certain statutory modifications [FAGI replaces Federal Net Taxable Income as the starting point]. FAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error: for D-400 forms filed with an omitted FAGI value, the data reflect a computed proxy FAGI value based on the reported NC Taxable Income and certain adjustment values.

Changes to the North Carolina personal income tax rate and base structure effective for tax years beginning on or after January 1, 2014:

SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter); the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019. The *TSRA* of 2013 increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.

Various legislation increased the standard deduction allowances effective with tax years 2014, 2016, 2017, 2019, and 2020. The 2017 Appropriations Act converted the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018.



†Bureau of Economic Analysis. Table SA1NC1, Regional Data, September 24, 2020 update.

NC net tax liability=computed tax liability after application of nonrefundable and refundable (NCEITC) tax credits.

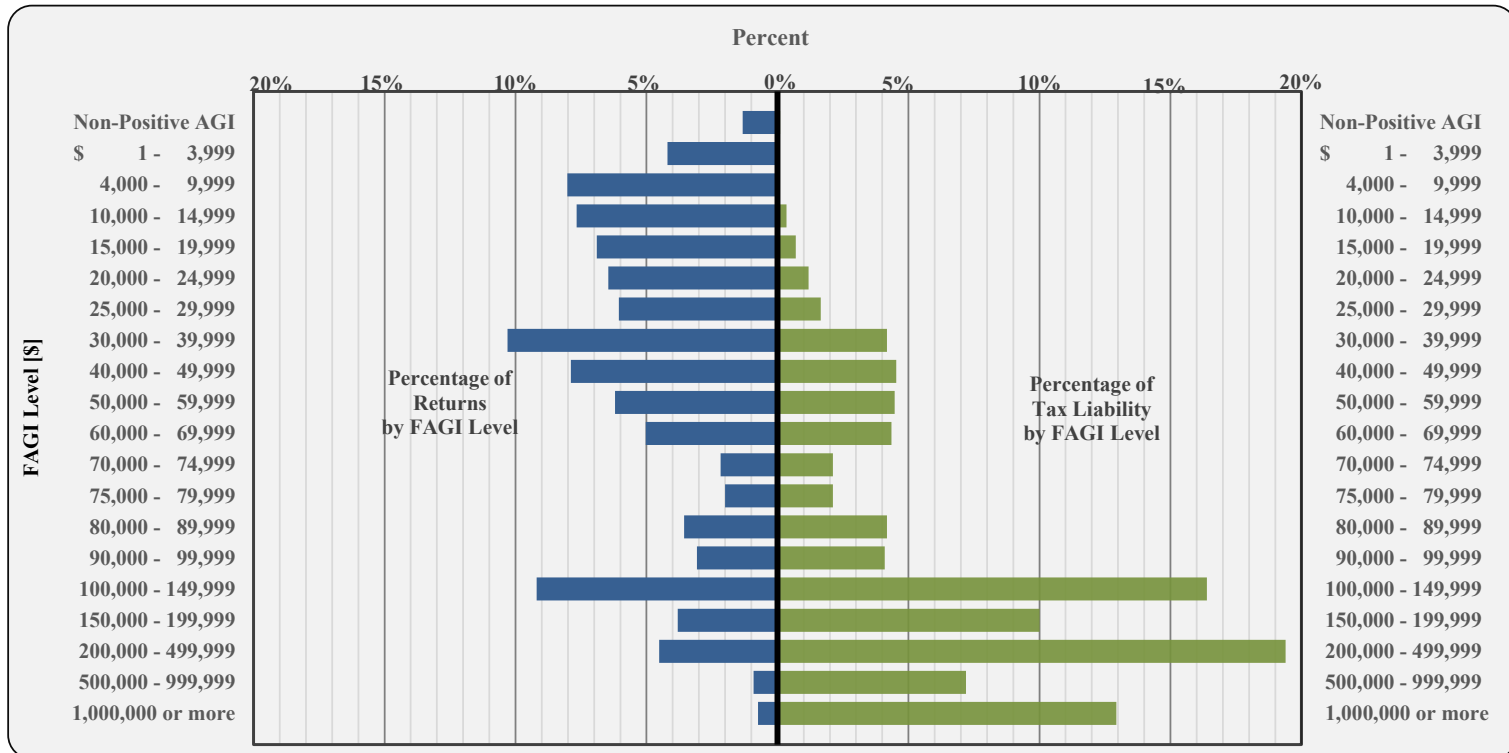
Data for tax years 2008 and 2009 reflect US business cycle contraction [December 2007 (IV) to June 2009 (II)].

Source: annual individual income tax extract. Data are compiled from a snapshot of information extracted from D-400 forms for tax years 2005-2018 and may reflect inconsistencies resultant of taxpayer and/or processing error.

**EXHIBIT 1.1. TAX YEAR 2018 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL  
[ALL RETURNS]**

Federal Adjusted Gross Income	Number of Returns	% of Total	Net Tax Liability† [\$]	% of Total
Non-Positive AGI	63,815	1.33%	12,166,815	0.10%
\$ 1 - 3,999	201,662	4.19%	799,788	0.01%
4,000 - 9,999	385,479	8.02%	3,018,170	0.02%
10,000 - 14,999	368,450	7.66%	42,203,492	0.35%
15,000 - 19,999	331,388	6.89%	85,501,254	0.70%
20,000 - 24,999	310,795	6.46%	145,192,687	1.19%
25,000 - 29,999	290,921	6.05%	200,462,246	1.65%
30,000 - 39,999	495,298	10.30%	509,547,835	4.18%
40,000 - 49,999	379,496	7.89%	551,732,826	4.53%
50,000 - 59,999	298,184	6.20%	545,198,647	4.48%
60,000 - 69,999	241,588	5.02%	529,791,860	4.35%
70,000 - 74,999	104,289	2.17%	258,079,744	2.12%
75,000 - 79,999	96,388	2.00%	258,083,931	2.12%
80,000 - 89,999	171,285	3.56%	509,360,922	4.18%
90,000 - 99,999	147,695	3.07%	498,644,677	4.09%
100,000 - 149,999	441,990	9.19%	1,996,395,921	16.39%
150,000 - 199,999	182,907	3.80%	1,217,664,084	10.00%
200,000 - 499,999	216,977	4.51%	2,362,112,088	19.40%
500,000 - 999,999	43,780	0.91%	876,389,942	7.20%
1,000,000 or more	35,656	0.74%	1,574,608,351	12.93%
<b>TOTAL</b>	<b>4,808,043</b>	<b>100.00%</b>	<b>12,176,955,280</b>	<b>100.00%</b>

†Net tax liability reflects application of tax credits  
Source: 2018 individual income tax extract



**TABLE QA. TAX YEAR 2018 INDIVIDUAL INCOME TAX: INCOME AND TAX LIABILITY BY FAGI QUINTILES [ALL RETURNS]**

Quintile	All Returns								
	FAGI Range in 2018 [S]	Total FAGI† [includes deficit] [S]	Total FAGI Share [%]	Average FAGI [S]	Total Net Tax Liability [S]	Total Net Tax Liability Share [%]	Average Net Tax Liability [S]	Effective Tax Rate [%]	Return Count with \$0 Net Tax Liability
Lowest 20%	Below \$14,245	(5,996,325,938)	-1.14%	(6,236)	49,020,219	0.40%	51	-0.82%	711,916
Second 20%	\$14,245-\$29,478	20,735,669,432	3.93%	21,563	417,097,484	3.43%	434	2.01%	160,510
Middle 20%	\$29,479-\$51,764	38,017,348,017	7.21%	39,536	1,181,844,438	9.71%	1,229	3.11%	51,913
Fourth 20%	\$51,765-\$97,110	68,678,360,149	13.02%	71,420	2,359,819,598	19.38%	2,454	3.44%	53,081
Next 15%	\$97,111-\$227,417	100,778,090,359	19.11%	139,735	3,819,983,141	31.37%	5,297	3.79%	28,740
Next 4%	\$227,418-\$762,550	70,117,040,196	13.29%	364,581	2,491,067,898	20.46%	12,953	3.55%	12,517
Top 1%	above \$762,550	235,094,130,517	44.57%	4,889,645	1,858,122,502	15.26%	38,646	0.79%	7,885
<b>Total</b>		<b>527,424,312,732</b>	<b>100.00%</b>	<b>109,696</b>	<b>12,176,955,280</b>	<b>100.00%</b>	<b>2,533</b>	<b>2.31%</b>	<b>1,026,562</b>

Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019: the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Each quintile contains 1/5 of the total number of TY2018 returns (approximately 961,609 returns).

Actual total return count=4,808,043

Effective tax rate=total net tax liability expressed as a percentage of Total FAGI

†Total FAGI in lowest quintile includes 897,764 returns with AGI =>\$1, totaling \$6,926,671,290

Bottom 40% of filers by income accounted for about 3.8% of the total net tax liability.

Top 40% of filers by income accounted for just over 86% of the total net tax liability.

Top 1% of filers by income accounted for 15% of the total net tax liability.

**TABLE QB. TAX YEAR 2018 INDIVIDUAL INCOME TAX: INCOME AND TAX LIABILITY BY FAGI QUINTILES [RESIDENT RETURNS]**

Quintile	Resident Returns††								
	FAGI Range in 2018 [S]	Total FAGI† [includes deficit] [S]	Total FAGI Share [%]	Average FAGI [S]	Total Net Tax Liability [S]	Total Net Tax Liability Share [%]	Average Net Tax Liability [S]	Effective Tax Rate [%]	Return Count with \$0 Net Tax Liability
Lowest 20%	Below \$13,817	2,846,114,301	1.00%	3,350	40,450,934	0.36%	48	1.42%	639,275
Second 20%	\$13,817-\$28,322	17,657,750,024	6.20%	20,784	353,195,861	3.14%	416	2.00%	151,928
Middle 20%	\$28,323-\$48,898	32,004,988,480	11.24%	37,672	1,020,723,900	9.08%	1,201	3.19%	38,862
Fourth 20%	\$48,899-\$90,506	56,840,923,357	19.96%	66,905	2,061,435,672	18.33%	2,426	3.63%	39,133
Next 15%	\$90,507-\$192,387	80,323,227,107	28.20%	126,058	3,314,901,481	29.48%	5,202	4.13%	14,049
Next 4%	\$192,388-\$448,504	45,723,932,364	16.05%	269,091	2,147,181,025	19.09%	12,636	4.70%	856
Top 1%	above \$448,504	49,433,013,789	17.36%	1,163,677	2,307,210,242	20.52%	54,313	4.67%	273
<b>Total</b>		<b>284,829,949,422</b>	<b>100.00%</b>	<b>67,052</b>	<b>11,245,099,115</b>	<b>100.00%</b>	<b>264,715</b>	<b>3.95%</b>	<b>884,376</b>

††Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year.

Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019: the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Each quintile contains 1/5 of the total number of TY2018 resident returns (approximately 849,579).

Actual total resident return count=4,247,894

Effective tax rate=total net tax liability expressed as a percentage of Total FAGI

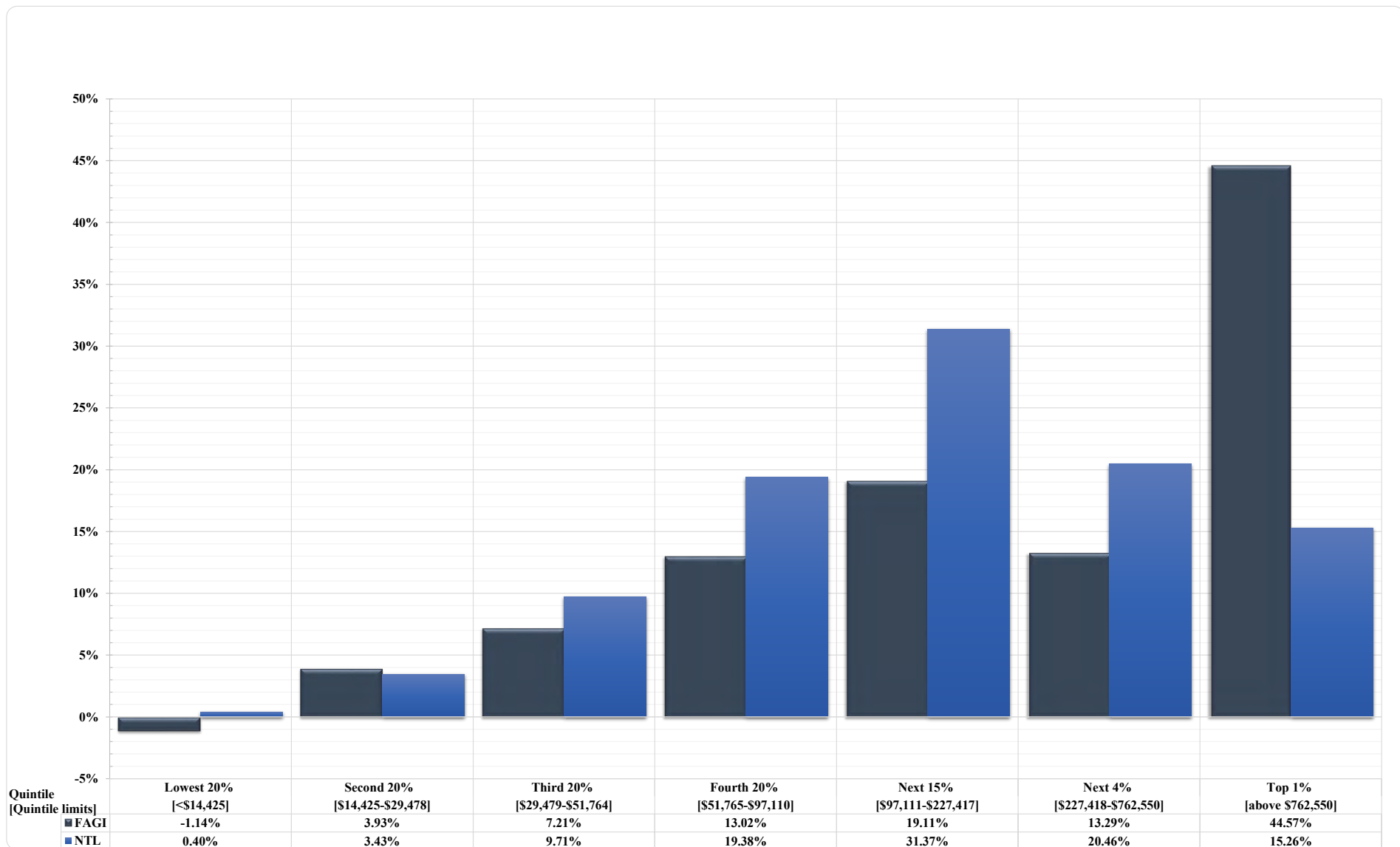
†Total FAGI in lowest quintile includes 796,412 returns with AGI =>\$1, totaling \$5,961,461,982

Bottom 40% of resident filers by income accounted for about 3.5% of the resident-attributed total net tax liability.

Top 40% of resident filers by income accounted for about 87% of the resident-attributed total net tax liability.

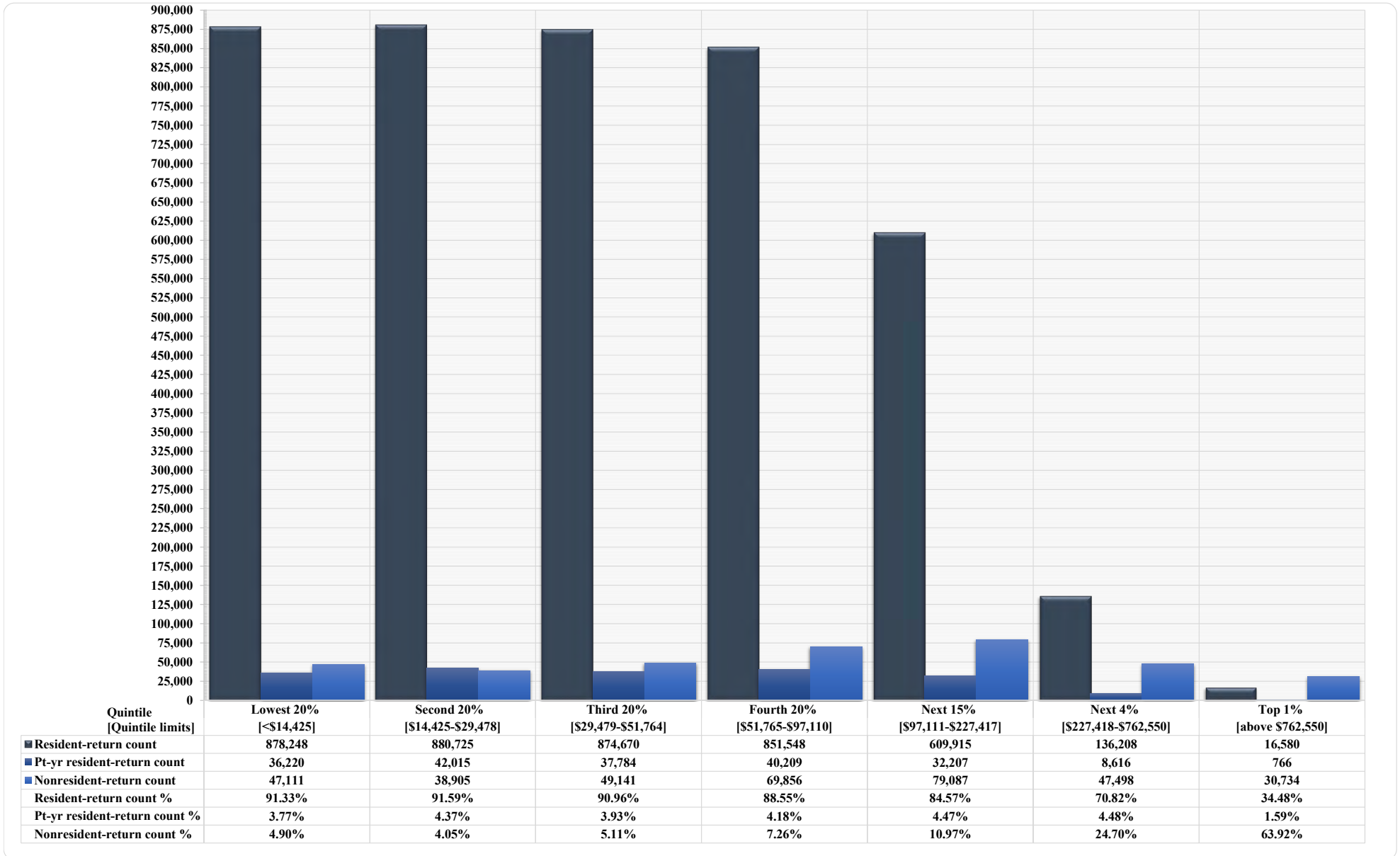
Top 1% of resident filers by income accounted for 20.5% of the resident-attributed total net tax liability.

Exhibit Q.1 Tax Year 2018 Individual Income Tax [All Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



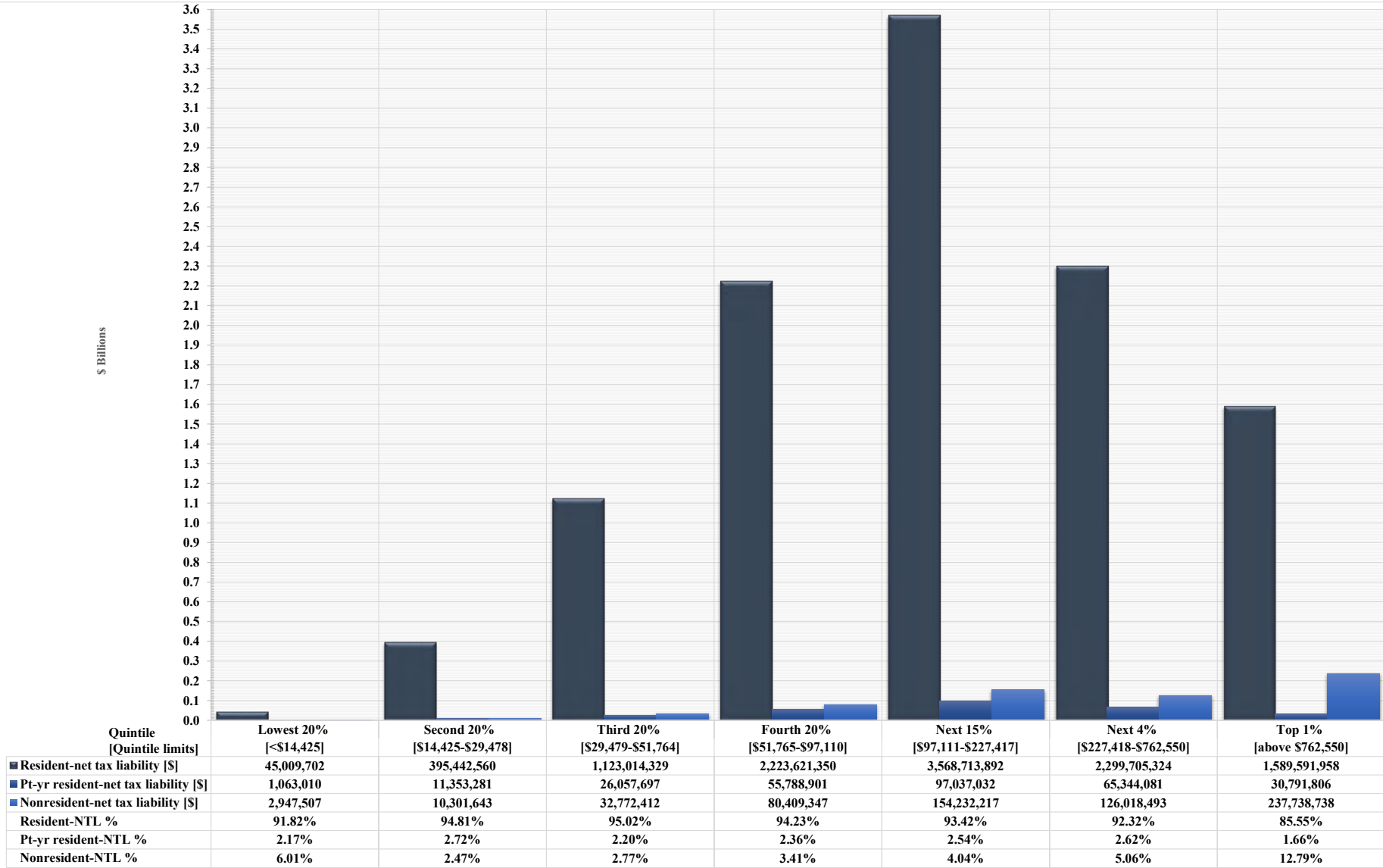
Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit Q.2 Tax Year 2018 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Income Quintile



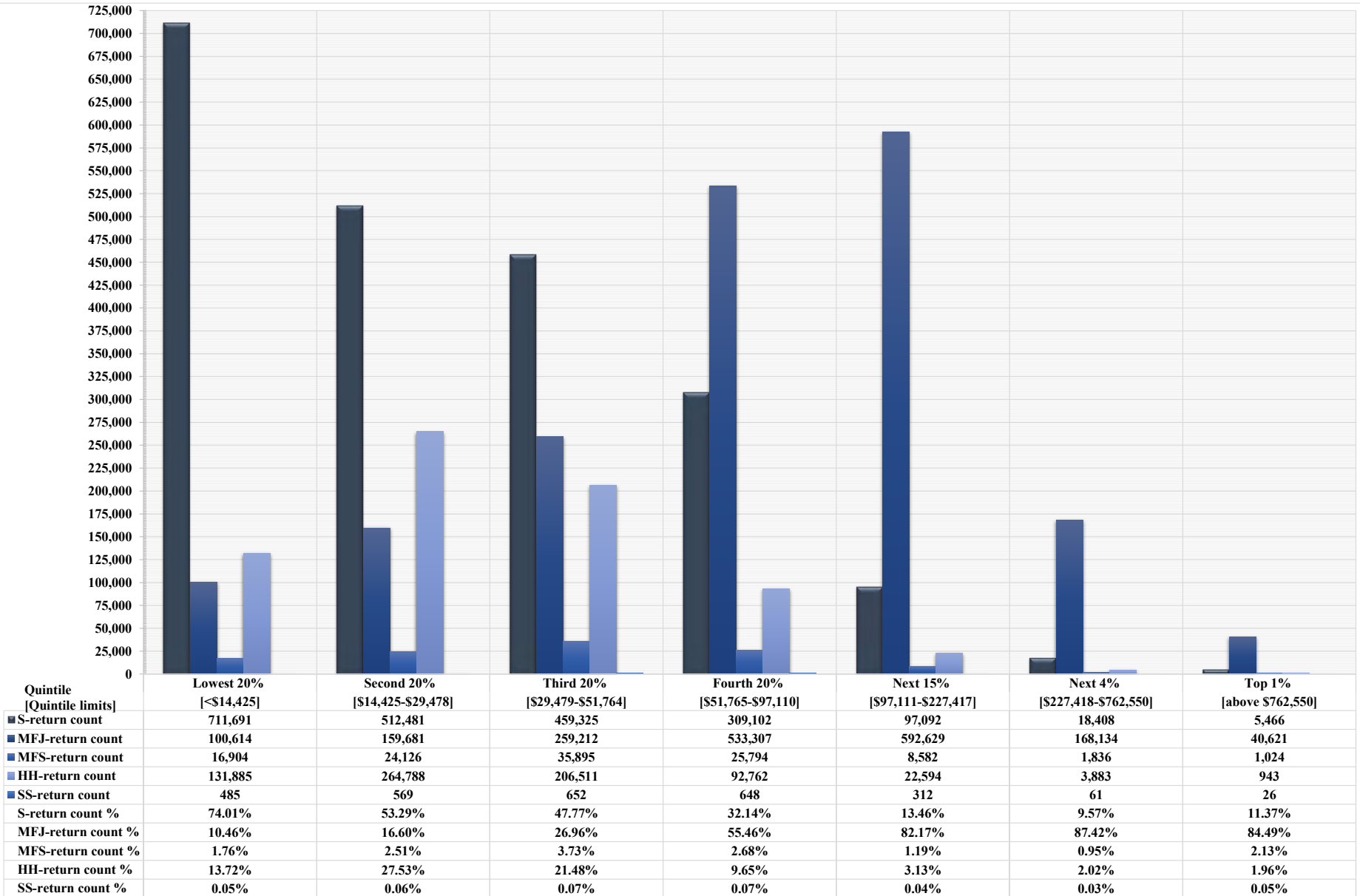
Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit Q.3 Tax Year 2018 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Income Quintile



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

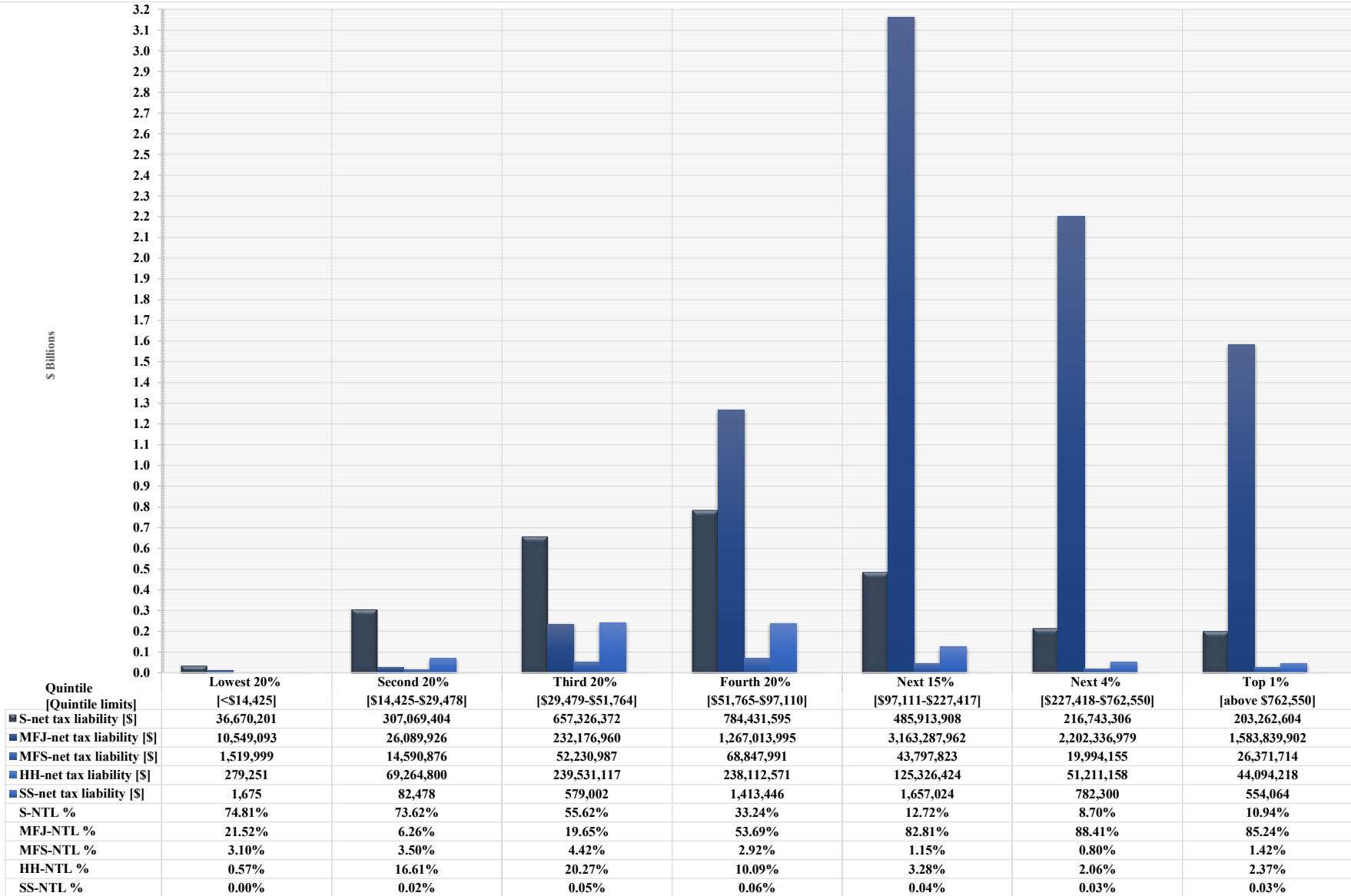
Exhibit Q.4 Tax Year 2018 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Income Quintile



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

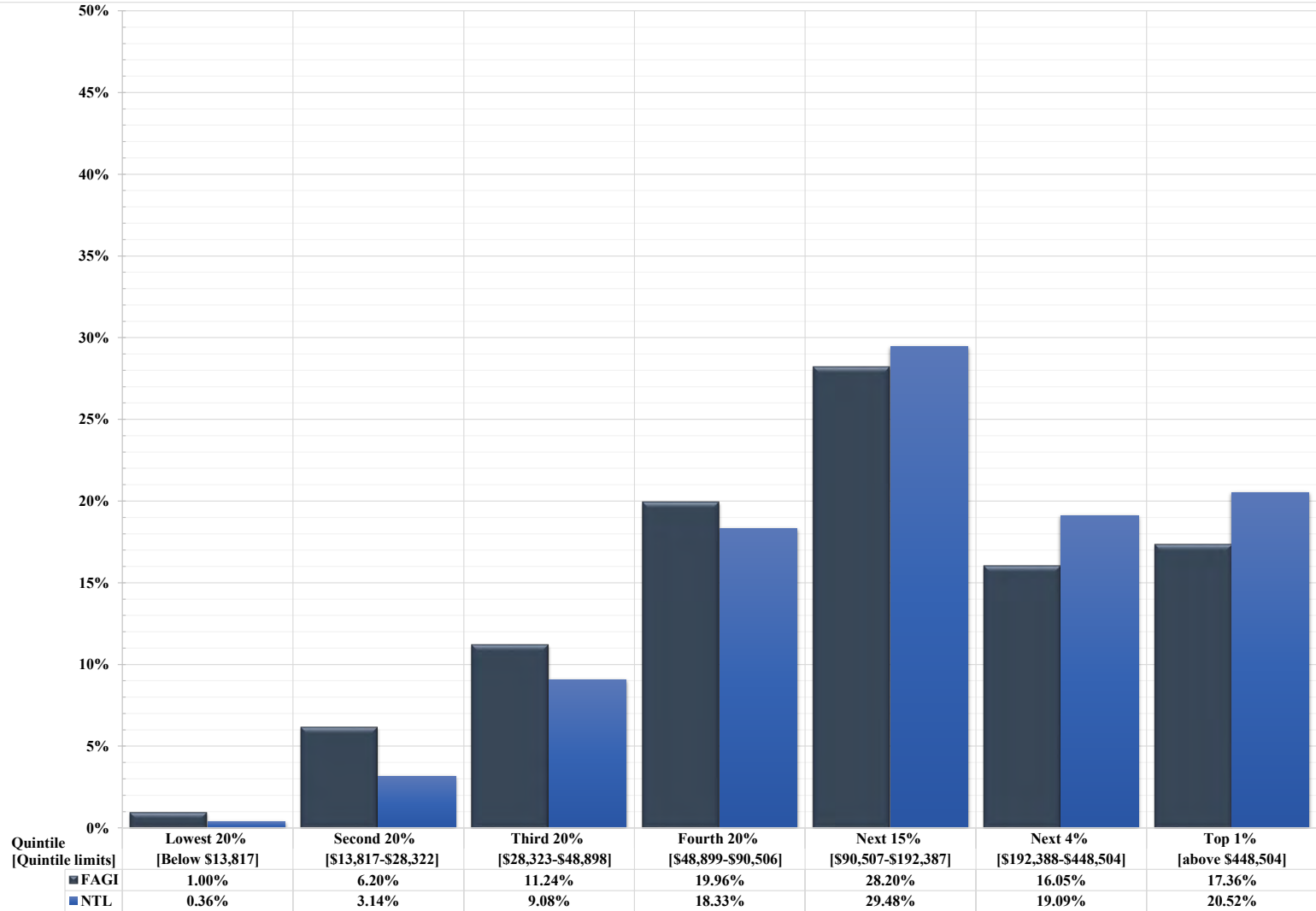


Exhibit Q.5 Tax Year 2018 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Income Quintile



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit Q.6 Tax Year 2018 Individual Income Tax [Resident Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

TABLE A. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY INCOME LEVEL

		ALL RETURNS																																
		FILING STATUS												RESIDENCY STATUS																				
		Single				Married Filing Jointly/				Married Filing Separately				Head of Household				Surviving Spouse				Resident Returns†						Nonresident Returns†††						
		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		
		Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	
Income Level	Number of Returns Filed	Net Tax Liability [S]	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total
NCTI Level		A. BY SIZE OF NC TAXABLE INCOME																																
		A. BY SIZE OF NC TAXABLE INCOME												A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	1,011,906	-	540,480	53.4%	-	253,126	25.0%	-	17,216	1.7%	-	200,248	19.8%	-	836	0.1%	-	871,302	86.1%	-	140,604	13.9%	-	-	-	-	-	-	-	-	-	-	-	
\$ 1 - 2,000	223,207	11,508,412	128,657	57.6%	6,631,394	57.6%	51,925	23.3%	2,634,567	22.9%	4,103	1.8%	207,261	1.8%	38,392	17.2%	2,028,700	17.6%	6,490	0.1%	151,662	67.9%	8,185,501	71.1%	71,545	32.1%	3,322,911	28.9%	-	-	-	-		
2,001 - 4,000	186,551	30,445,166	107,556	57.7%	17,530,441	57.6%	40,228	21.6%	6,555,136	21.5%	3,550	1.9%	582,015	1.9%	35,121	18.8%	5,761,720	18.0%	15,854	0.1%	146,649	78.6%	24,030,486	78.9%	39,902	21.4%	6,414,680	21.1%	-	-	-	-		
4,001 - 6,000	166,063	45,155,292	92,673	55.8%	25,121,155	55.6%	36,424	21.9%	9,254,129	22.0%	3,112	1.9%	845,280	1.9%	33,728	20.3%	9,244,344	20.5%	76	0.0%	137,699	82.9%	37,477,095	83.0%	28,364	17.1%	7,678,197	17.0%	-	-	-	-		
6,001 - 10,000	292,971	127,132,308	156,268	53.3%	67,673,892	53.2%	67,252	23.0%	29,235,792	23.0%	6,213	2.1%	2,703,321	2.1%	63,074	21.5%	27,447,685	21.6%	164	0.1%	71,618	0.1%	251,278	85.8%	109,143,386	85.9%	41,693	14.2%	17,988,922	14.1%	-	-	-	-
10,001 - 10,625	42,696	24,010,865	22,030	51.6%	12,380,105	51.6%	9,916	23.2%	5,578,877	23.2%	1,006	2.4%	566,364	2.4%	9,717	22.8%	5,470,272	22.8%	27	0.1%	15,247	0.1%	37,449	87.7%	21,051,217	87.7%	5,247	12.3%	2,959,648	12.3%	-	-	-	-
10,626 - 12,750	139,915	89,139,578	73,741	52.7%	46,907,564	52.6%	33,215	23.7%	21,169,342	23.7%	3,556	2.5%	2,264,768	2.5%	29,329	21.0%	18,750,731	21.0%	74	0.1%	47,173	0.1%	123,234	88.1%	78,483,550	88.0%	16,681	11.9%	10,656,028	12.0%	-	-	-	-
12,751 - 15,000	142,062	107,387,984	74,419	52.4%	56,178,949	52.3%	33,956	23.9%	25,698,946	23.9%	3,879	2.7%	2,933,102	2.7%	29,734	20.9%	22,520,400	21.0%	74	0.1%	56,587	0.1%	126,455	89.0%	95,548,629	89.0%	15,607	11.0%	11,839,355	11.0%	-	-	-	-
15,001 - 17,000	120,987	105,339,026	62,310	51.5%	54,172,986	51.4%	28,502	23.6%	24,866,963	23.6%	3,326	2.7%	2,890,282	2.7%	26,782	22.1%	23,352,438	22.2%	67	0.1%	56,357	0.1%	108,693	89.8%	94,581,399	89.8%	12,294	10.2%	10,757,628	10.2%	-	-	-	-
17,001 - 20,000	168,674	169,602,901	85,671	50.8%	86,039,584	50.7%	42,329	25.1%	42,670,066	25.2%	5,092	3.0%	5,115,472	3.0%	35,489	21.0%	35,683,476	21.0%	93	0.1%	94,303	0.1%	152,221	90.2%	152,972,111	90.2%	16,453	9.8%	16,630,790	9.8%	-	-	-	-
20,001 - 25,000	66,681	74,806,070	33,993	51.0%	38,080,719	50.9%	17,396	26.1%	19,550,961	26.1%	2,160	3.2%	2,416,351	3.2%	13,096	19.6%	14,717,092	19.7%	36	0.1%	40,947	0.1%	60,376	90.5%	67,698,020	90.5%	6,305	9.5%	7,108,050	9.5%	-	-	-	-
25,001 - 30,000	187,851	235,620,552	95,366	50.8%	119,450,044	50.7%	52,010	27.7%	65,438,280	27.8%	6,337	4.7%	7,960,250	3.4%	34,037	18.1%	42,645,328	18.1%	101	0.1%	126,550	0.1%	171,111	91.1%	214,476,204	91.0%	16,740	8.9%	21,144,348	9.0%	-	-	-	-
30,001 - 40,000	356,391	669,765,126	170,077	47.7%	318,511,441	47.6%	122,269	34.3%	231,309,189	34.5%	14,157	4.0%	26,586,483	4.0%	49,709	13.9%	93,025,382	13.9%	179	0.1%	332,631	0.0%	327,245	91.8%	614,400,707	91.7%	29,146	8.2%	55,364,419	8.3%	-	-	-	-
40,001 - 50,000	269,323	651,059,666	112,333	41.7%	270,169,897	41.5%	117,108	43.5%	284,941,983	43.8%	10,059	3.7%	24,000,801	3.7%	29,722	11.0%	71,577,801	11.0%	151	0.1%	369,184	0.1%	248,537	92.3%	600,244,595	92.2%	20,786	7.7%	50,815,071	7.8%	-	-	-	-
50,001 - 60,000	203,799	601,284,299	71,414	35.0%	209,314,051	34.8%	107,492	52.7%	318,904,665	53.0%	6,202	3.0%	18,200,770	3.0%	18,591	9.1%	54,570,878	9.1%	100	0.0%	291,935	0.0%	188,671	92.6%	555,963,362	92.5%	15,128	7.4%	45,320,937	7.5%	-	-	-	-
60,001 - 75,000	230,699	834,184,646	63,227	27.4%	226,347,269	27.1%	145,956	63.0%	528,837,155	63.4%	5,761	2.5%	20,640,769	2.5%	16,178	7.0%	57,950,020	6.9%	112	0.0%	409,433	0.0%	215,004	93.1%	775,985,345	93.0%	15,929	6.9%	58,289,301	7.0%	-	-	-	-
75,001 - 80,000	62,496	960,314,838	14,072	22.5%	58,336,889	22.4%	43,823	70.1%	182,846,406	70.2%	1,312	2.1%	5,410,747	2.1%	3,258	5.2%	13,593,676	5.2%	31	0.0%	127,120	0.0%	58,399	93.4%	242,975,994	93.3%	4,097	6.6%	17,338,844	6.7%	-	-	-	-
80,001 - 100,000	195,526	938,431,947	36,664	18.8%	174,164,537	18.6%	146,237	74.8%	704,193,847	75.0%	3,425	1.8%	16,236,751	1.7%	9,117	4.7%	43,437,265	4.6%	83	0.0%	399,547	0.0%	183,116	93.7%	877,990,713	93.6%	12,410	6.3%	60,441,234	6.4%	-	-	-	-
100,001 - 120,000	128,663	756,606,647	19,559	15.2%	113,623,350	15.0%	102,572	79.5%	603,186,353	79.7%	1,846	1.4%	10,677,979	1.4%	4,923	3.8%	28,745,449	3.8%	63	0.0%	373,516	0.0%	120,966	93.8%	708,976,185	93.7%	7,997	6.2%	47,630,462	6.3%	-	-	-	-
120,001 - 160,000	149,697	1,103,606,851	18,087	12.1%	131,443,233	11.9%	125,350	83.7%	926,364,251	83.9%	1,692	1.1%	12,220,144	1.1%	4,496	3.0%	33,043,080	3.0%	72	0.0%	536,143	0.0%	140,637	93.9%	1,035,651,923	93.8%	9,060	6.1%	67,954,928	6.2%	-	-	-	-
160,001 - 200,000	77,619	737,980,183	7,878	10.1%	74,076,040	10.0%	67,016	86.3%	637,995,954	86.5%	721	0.9%	6,782,699	0.9%	1,978	2.5%	18,870,206	2.6%	26	0.0%	254,920	0.0%	72,959	94.0%	692,825,290	93.9%	4,660	6.0%	45,154,893	6.1%	-	-	-	-
200,001 or more	163,660	4,276,665,486	15,027	9.2%	418,882,712	9.8%	143,868	87.7%	3,714,029,661	86.8%	1,505	0.9%	46,242,151	1.1%	3,507	2.1%	66,249,404	2.3%	53	0.0%	1,261,558	0.0%	153,408	93.6%	3,938,067,116	92.1%	10,552	6.4%	338,598,370	7.9%	-	-	-	-
TOTAL	4,808,043	12,176,955,280	2,113,565	44.0%	2,691,417,390	22.1%	1,854,198	38.6%	8,485,294,871	69.7%	114,161	2.4%	227,353,545	1.9%	723,366	15.0%	767,819,539	6.3%	2,753	0.1%	5,069,989	0.0%	4,247,894	88.3%	11,245,099,115	92.3%	560,149	11.7%	931,856,165	7.7%	-	-	-	-
FAGI Level		B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																																
		B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME												B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	63,815	12,166,815	35,757	56.0%	1,969,789	16.2%	21,283	33.4%	9,671,822	79.5%	2,689	4.2%	378,926	3.1%	4,011	6.3%	146,278	1.2%	75	0.1%	-	-	53,147	83.3%	10,698,707	87.9%	10,668	16.7%	1,468,108	12.1%	-	-	-	-
\$ 1 - 3,999	201,662	799,788	172,612	85.6%	461,925	57.8%	15,596	7.7%	168,011	21.0%	2,844	1.4%	143,601	1.0%	10,522	5.2%	25,730	3.2%	88	0.0%	521	0.1%	185,484	92.0%	492,865	61.6%	16,178	8.0%	306,923	38.4%	-	-	-	-
4,000 - 9,999	385,479	3,018,170	301,427	78.2%	2,435,742	80.7%	31,443	8.2%	352,047	11.7%	6,064	1.6%	180,974	6.0%	46,394	12.0%	49,160	1.6%	151	0.0%	247	0.0%	353,898	91.8%	2,668,194	88.4%	31,581	8.2%	349,976	11.6%	-	-	-	-
10,000 - 14,999	368,450	42,203,492	233,846	63.5%	40,593,832	96.2%	39,297	10.7%	389,366	0.9%	6,267	1.7%	1,055,870	2.5%	88,840	24.1%	16,517	0.4%	200	0.1%	907	0.0%	339,070	92.0%	39,797,796	94.3%	29,380	8.0%	2,405,696	5.7%	-	-	-	-
15,000 - 19,999	331,388	85,501,254	183,846	55.5%	75,534,690	88.3%	48,301	14.6%	1,275,665	1.5%	7,020	2.1%	2,667,122	3.1%	92,029	27.8%	6,020,923	7.0%	192	0.1%	2,854	0.0%	303,838	91.7%	80,719,557	94.4%	27,550	8.3%	4,781,697	5.6%	-	-	-	-
20,000 - 24,999	310,795	145,192,687	164,959	53.1%	107,525,159																													

Exhibit A.1 Tax Year 2018: Number of Returns Filed by Filing Status

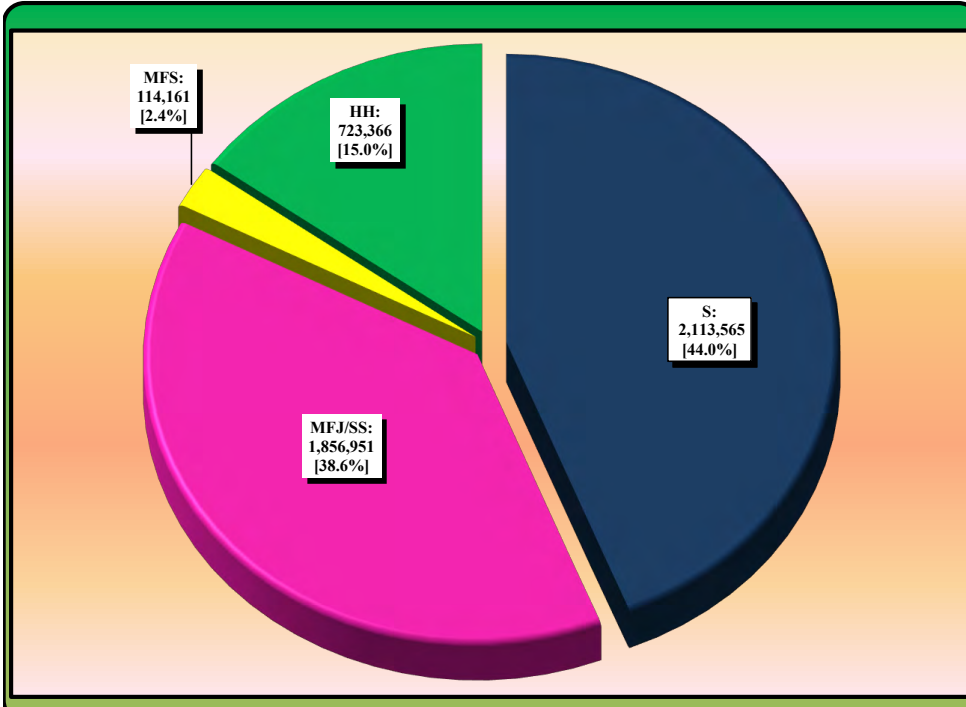
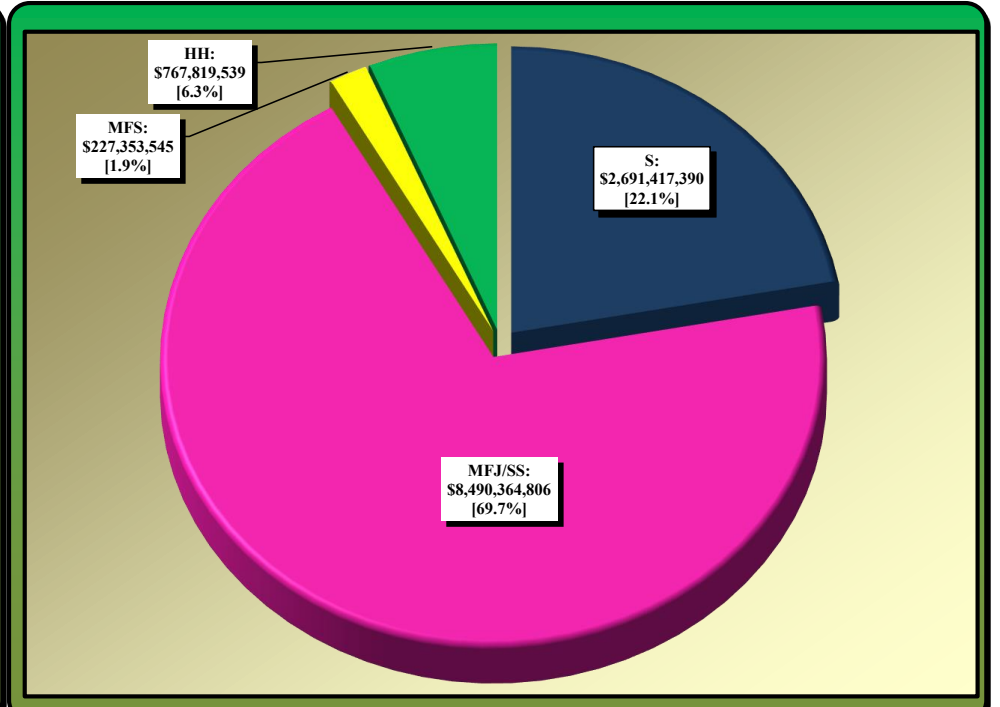


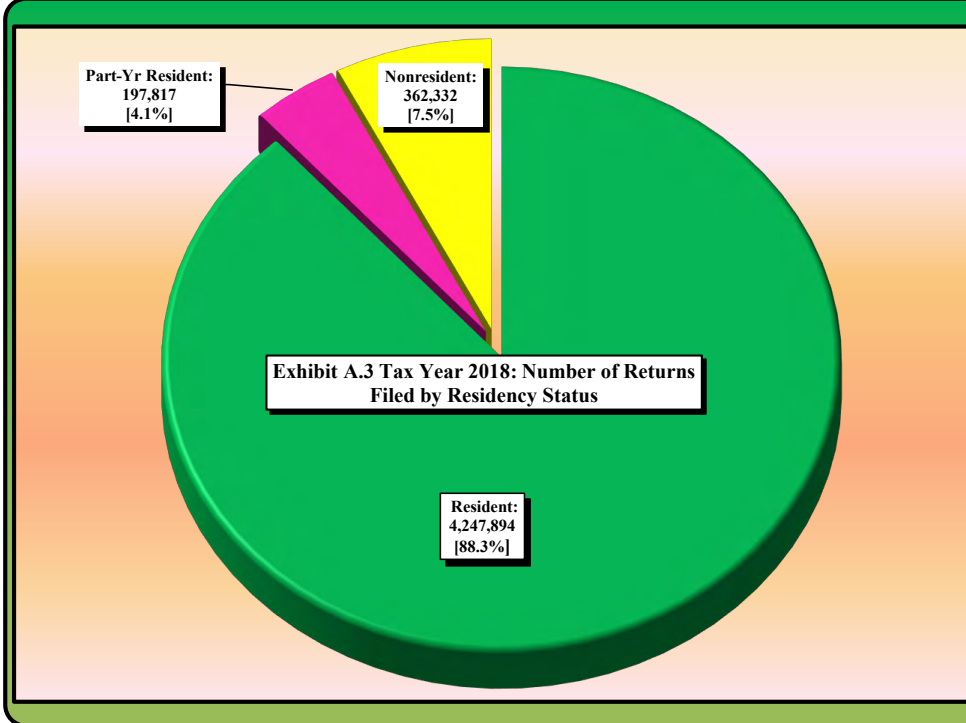
Exhibit A.2 Tax Year 2018: Net Tax Liability by Filing Status



Part-Yr Resident:  
197,817  
[4.1%]

Nonresident:  
362,332  
[7.5%]

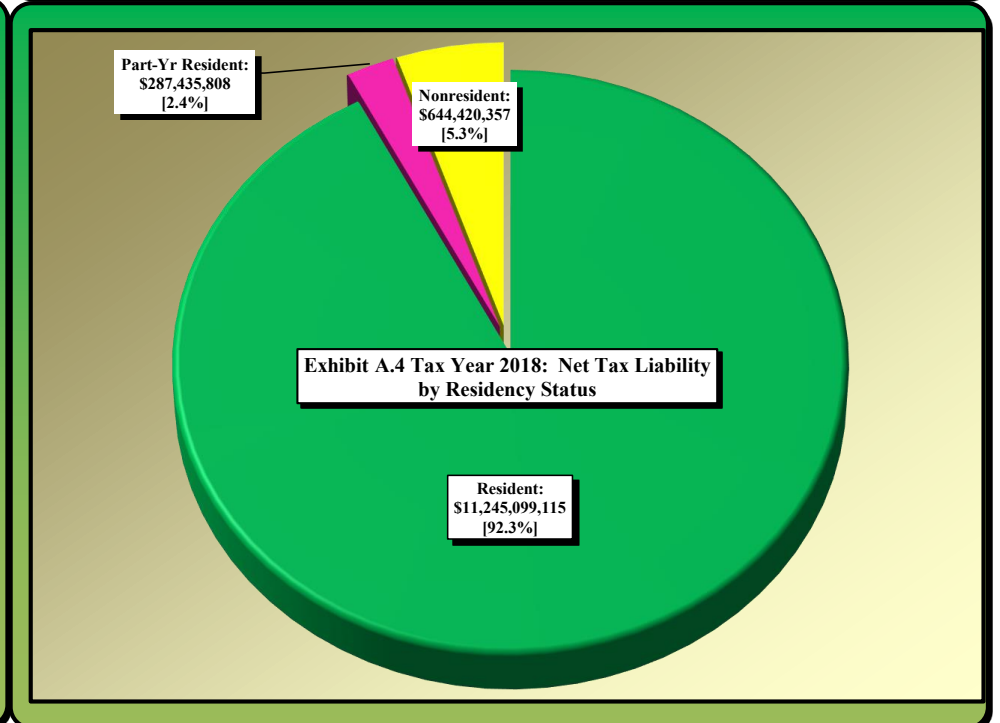
Exhibit A.3 Tax Year 2018: Number of Returns Filed by Residency Status



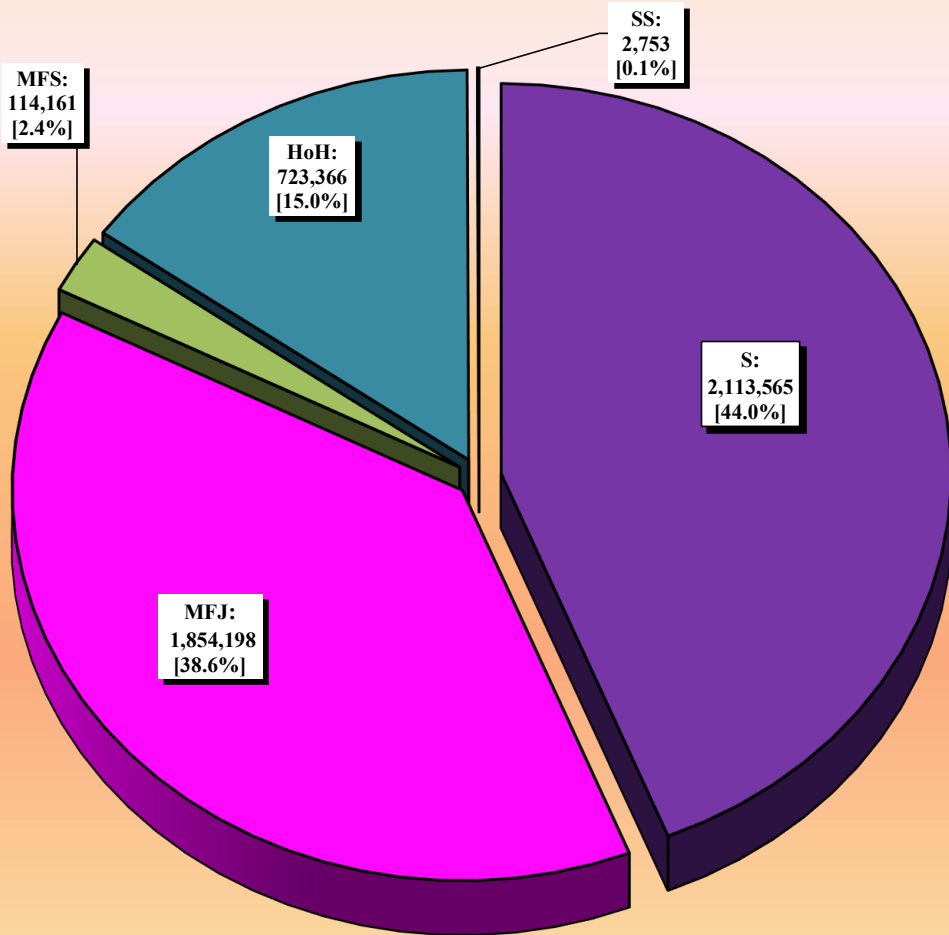
Part-Yr Resident:  
\$287,435,808  
[2.4%]

Nonresident:  
\$644,420,357  
[5.3%]

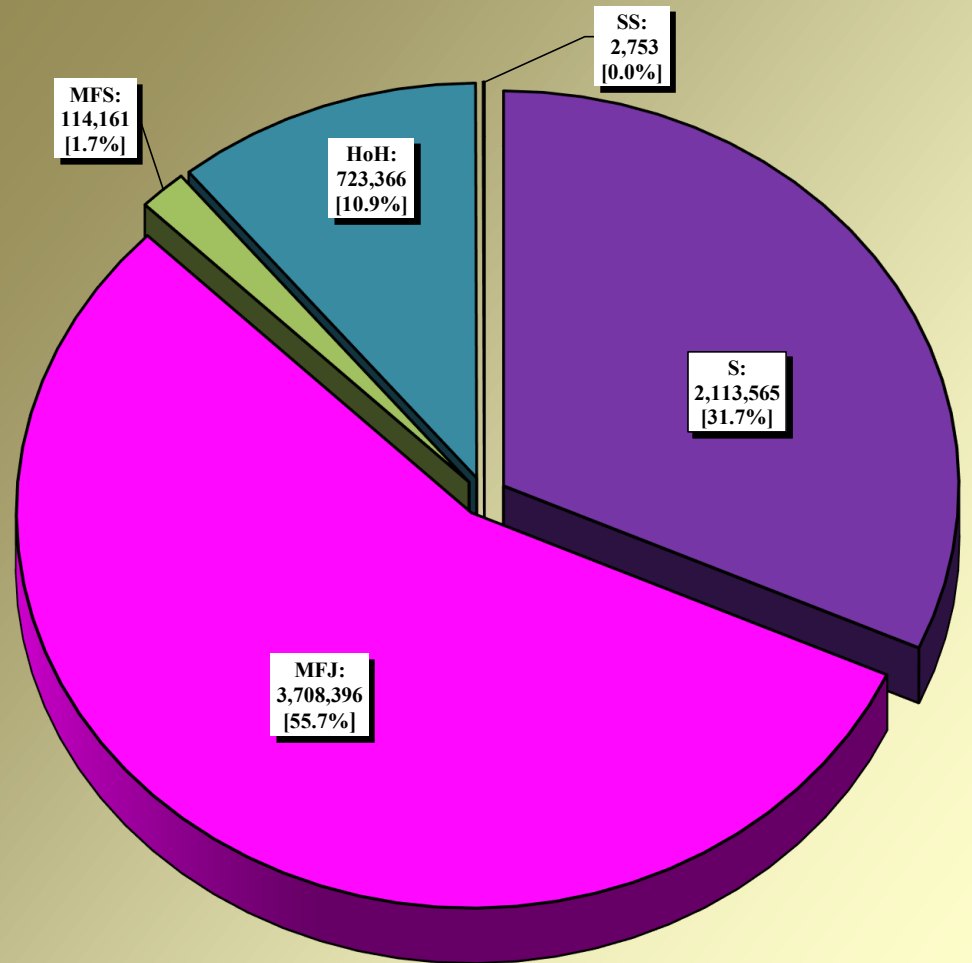
Exhibit A.4 Tax Year 2018: Net Tax Liability by Residency Status



**Exhibit A.1a Tax Year 2018: Number of Returns Filed  
By Filing Status-Detail  
Aggregate: 4,808,043**



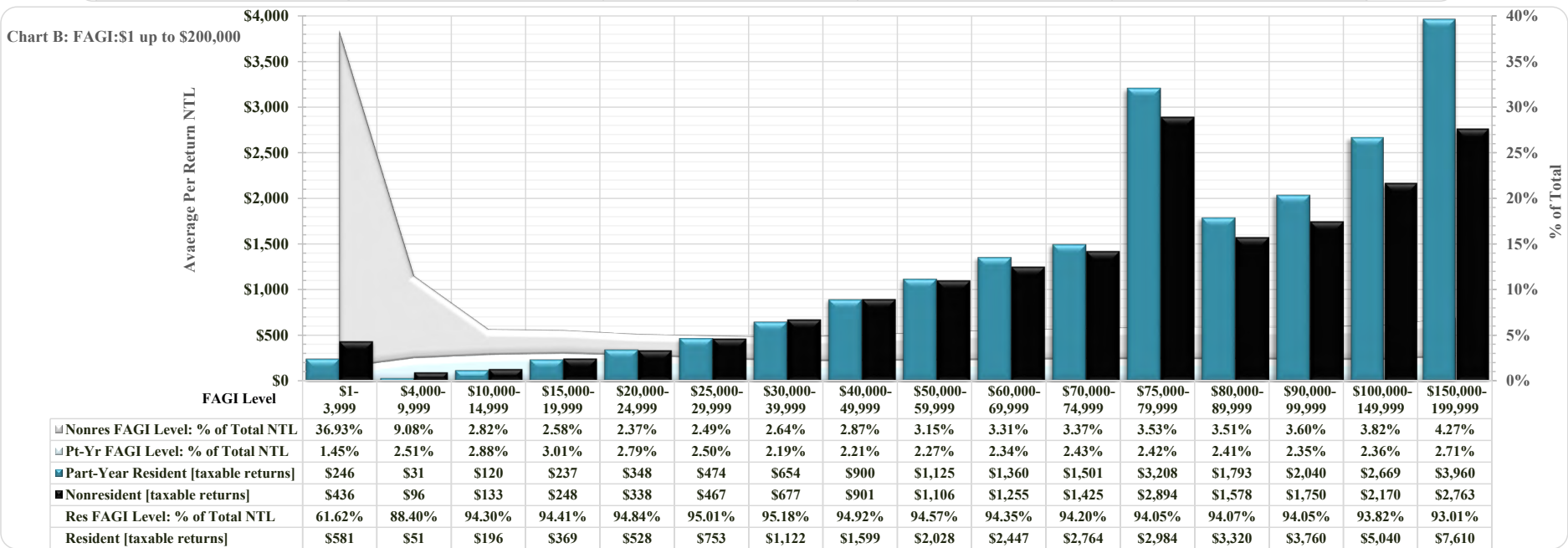
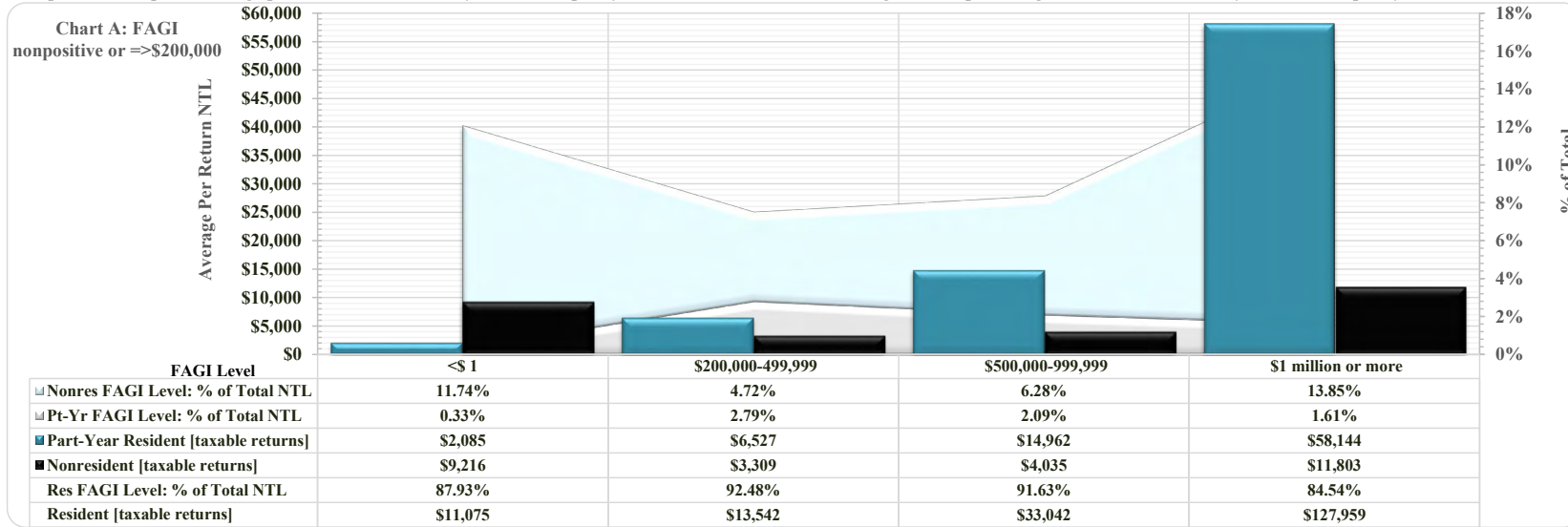
**Exhibit A.2b Tax Year 2018: Number of Taxpayers/Filers  
By Filing Status  
Aggregate: 6,662,241**



**Exhibit A.5 Tax Year 2018 All Taxable Returns: Average Per Return Net Tax Liability (NTL) By Residency Status By FAGI Level**

[Average per return derived by dividing the number of *taxable* returns filed into the net tax liability value for the respective residency status and FAGI group]

The data tables below provide the computed average per return net tax liability for each of the three residency statuses along with the percentages of total net tax liability attributed to each residency status according to FAGI level. The charts compare the computed average per return net tax liability for *taxable* part-year and nonresident returns along with the percentages of total net tax liability attributed to part-year and nonresident returns by FAGI level.



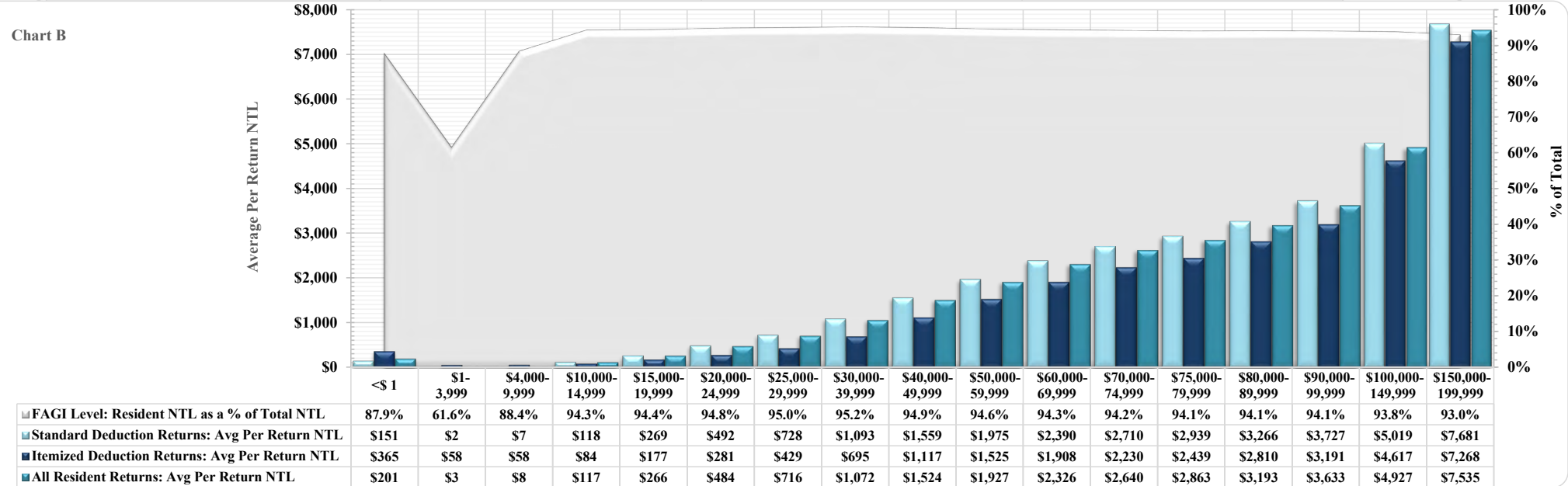
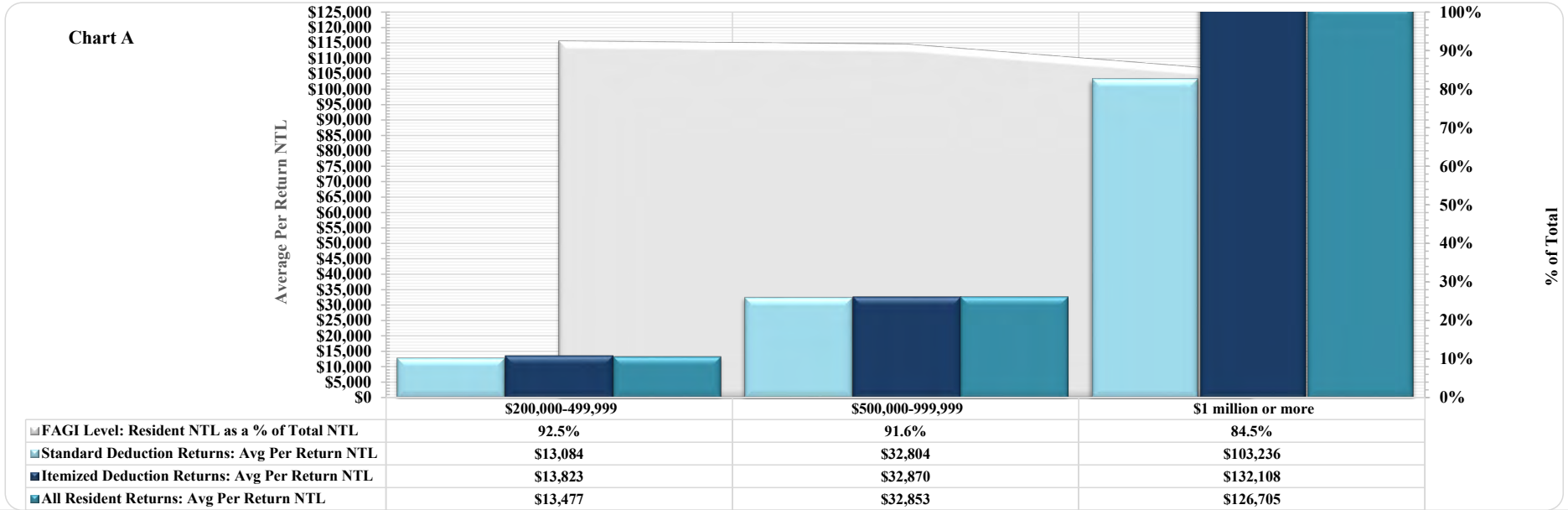
Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit A5.1 Tax Year 2018 NC Resident Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level**

[Average per return derived by dividing the total number of resident returns filed into the net tax liability value for the respective residency status, deduction type, and FAGI group]

Chart A provides average per return net tax liability for NC resident returns with average net tax liability greater than \$10,000

Chart B provides average per return net tax liability for NC resident returns with average net tax liability less than \$10,000



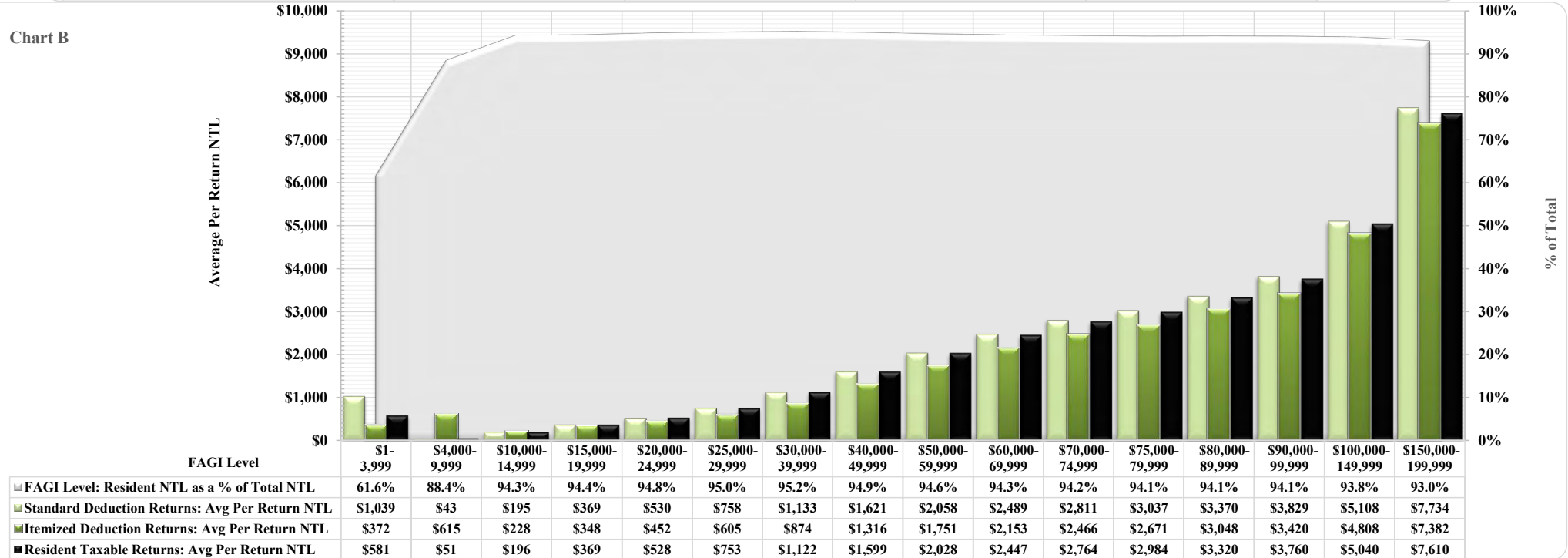
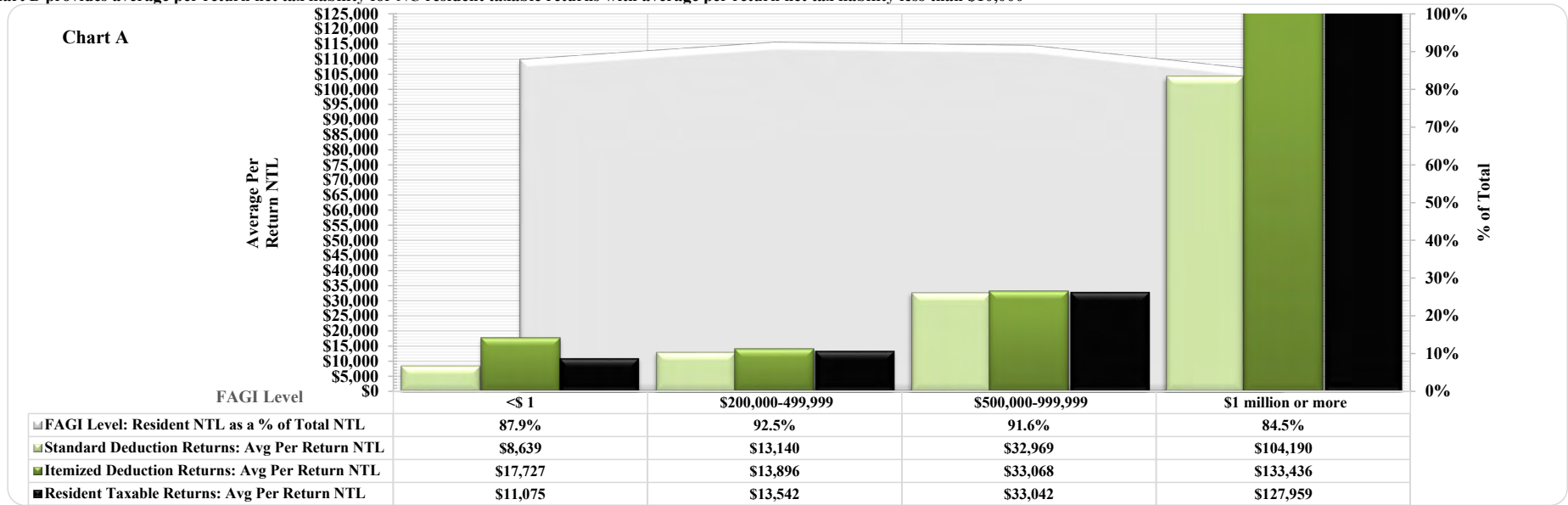
Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit A5.2 Tax Year 2018 NC Resident Taxable Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level**

[Average per return derived by dividing the number of *taxable* resident returns filed into the net tax liability value for the respective residency status, deduction type, and FAGI group]

Chart A provides average per return net tax liability for NC resident taxable returns with average per return net tax liability greater than \$10,000

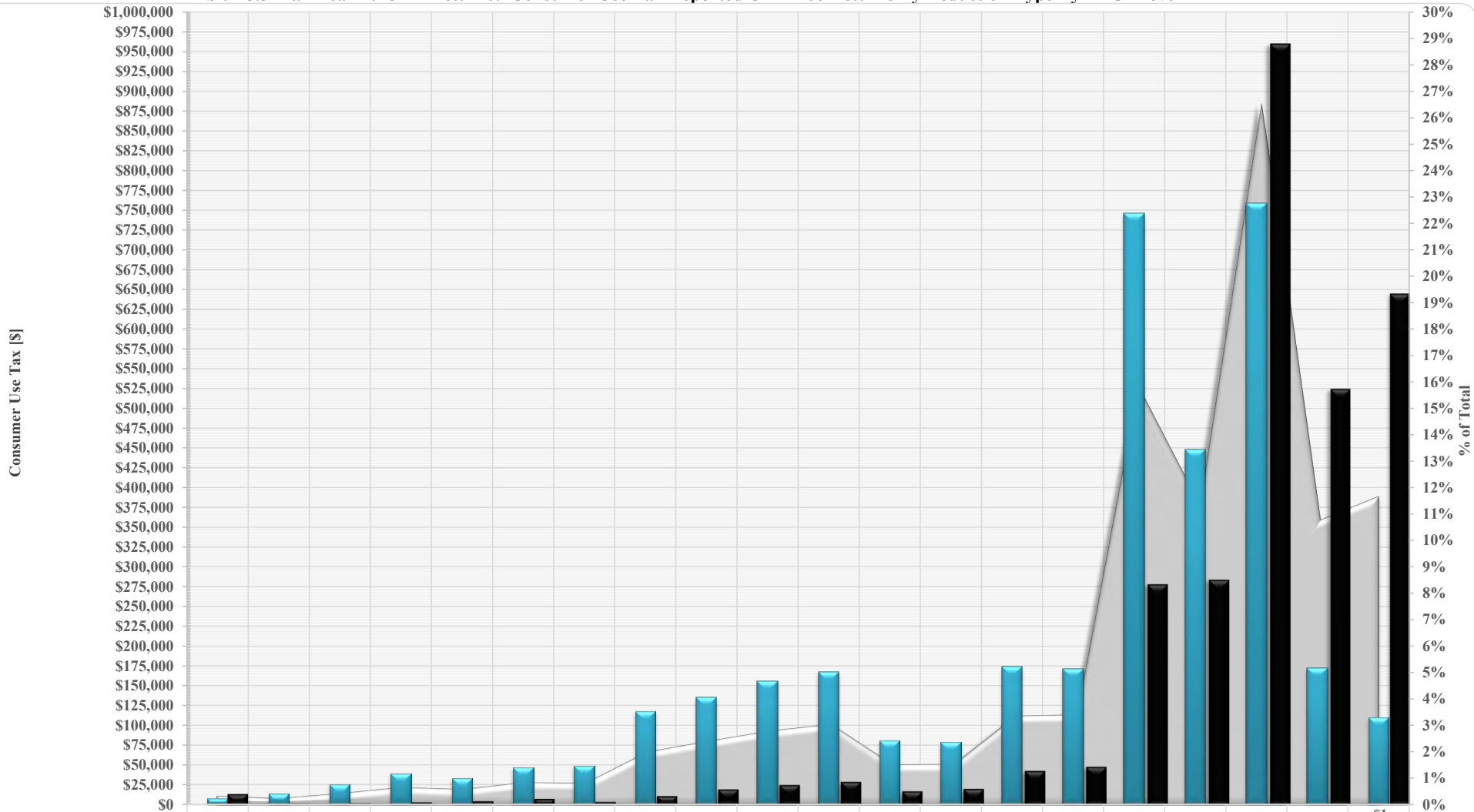
Chart B provides average per return net tax liability for NC resident taxable returns with average per return net tax liability less than \$10,000



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.



**Exhibit A5.3 Tax Year 2018 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Level**

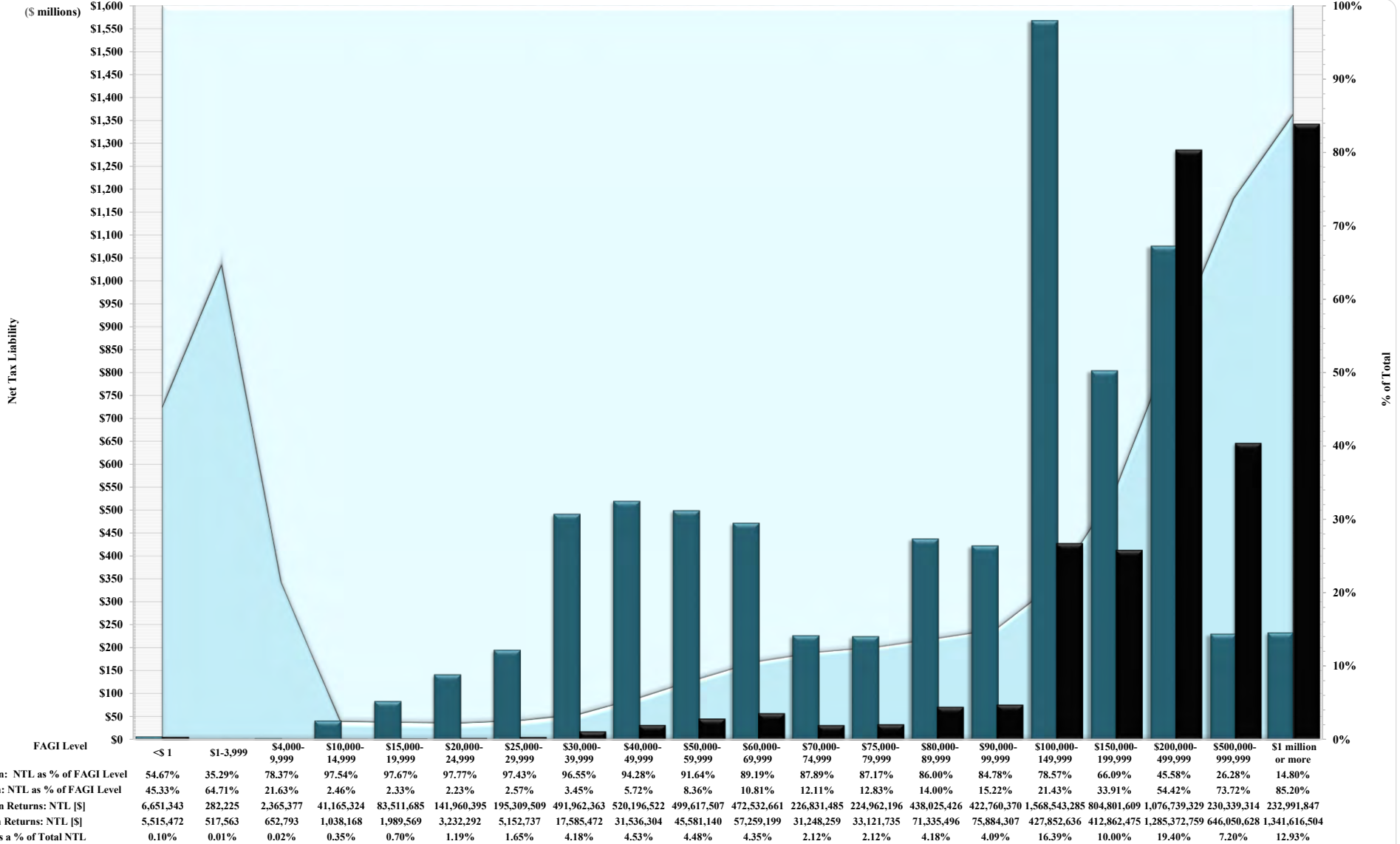


FAGI Level	<\$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-74,999	\$75,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
■ FAGI Level as % of Total CUT \$ Amount	0.33%	0.23%	0.43%	0.66%	0.58%	0.84%	0.81%	1.98%	2.40%	2.78%	3.03%	1.51%	1.53%	3.35%	3.39%	15.83%	11.33%	26.56%	10.77%	11.67%
■ CUT Return Count: Total	235	450	1,500	3,397	3,324	3,731	3,593	7,030	6,544	6,276	5,757	2,708	2,564	5,116	4,815	17,205	8,558	11,707	1,988	770
■ CUT Amount-Standard Deduction [\$]	7,516	13,641	25,733	39,502	33,237	46,853	48,941	117,408	135,582	155,057	167,154	80,927	78,612	173,482	171,222	745,720	448,337	758,729	171,750	109,868
■ CUT Amount-Itemized Deduction [\$]	13,574	1,412	1,843	2,953	4,360	7,474	3,395	11,022	19,545	25,047	29,197	17,046	20,233	43,103	48,211	279,068	284,779	960,091	525,226	645,210
■ CUT Return Count: Standard Deduction	174	400	1,445	3,259	3,145	3,491	3,305	6,395	5,757	5,375	4,766	2,197	2,076	4,072	3,754	12,499	5,212	5,327	542	156
■ CUT Return Count: Itemized Deduction	61	50	55	138	179	240	288	635	787	901	991	511	488	1,044	1,061	4,706	3,346	6,380	1,446	614
■ CUT Amount-Total [\$]	21,090	15,053	27,576	42,455	37,597	54,327	52,336	128,430	155,127	180,104	196,351	97,973	98,845	216,585	219,433	1,024,788	733,116	1,718,820	696,976	755,078

Following the U.S. Supreme Court's ruling in *South Dakota v. Wayfair, et al.* in June 2018, the NCDOR issued a directive requiring certain remote sellers not physically located in the State to register, collect, and remit sales taxes on sales sourced to North Carolina on a prospective basis effective November 1, 2018, or 60 days after the seller met the sales threshold (applies for remote sellers having sales in excess of \$100,000 or 200 or more separate transactions sourced to the State in the previous or current calendar year).

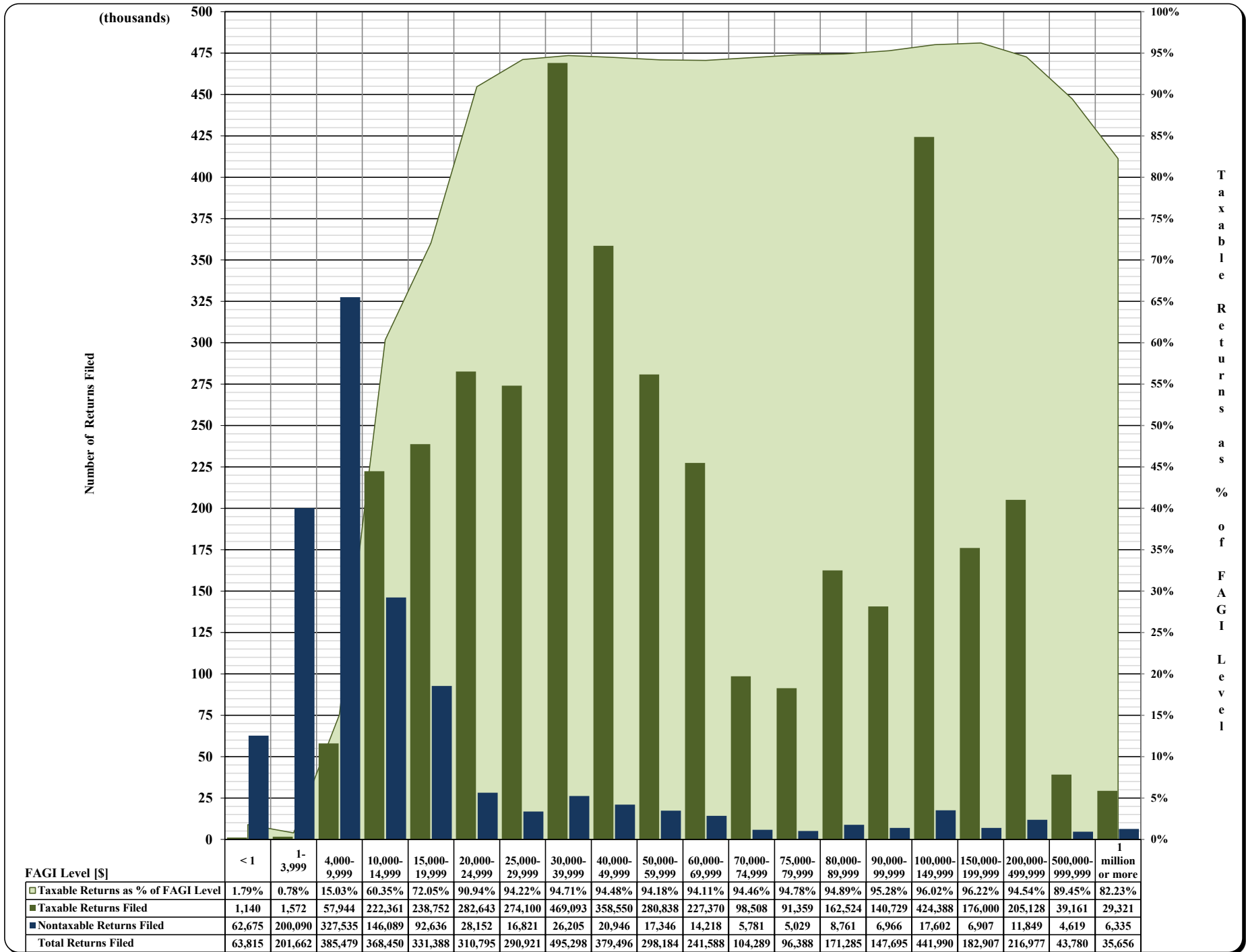
Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit A6. Tax Year 2018 All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level



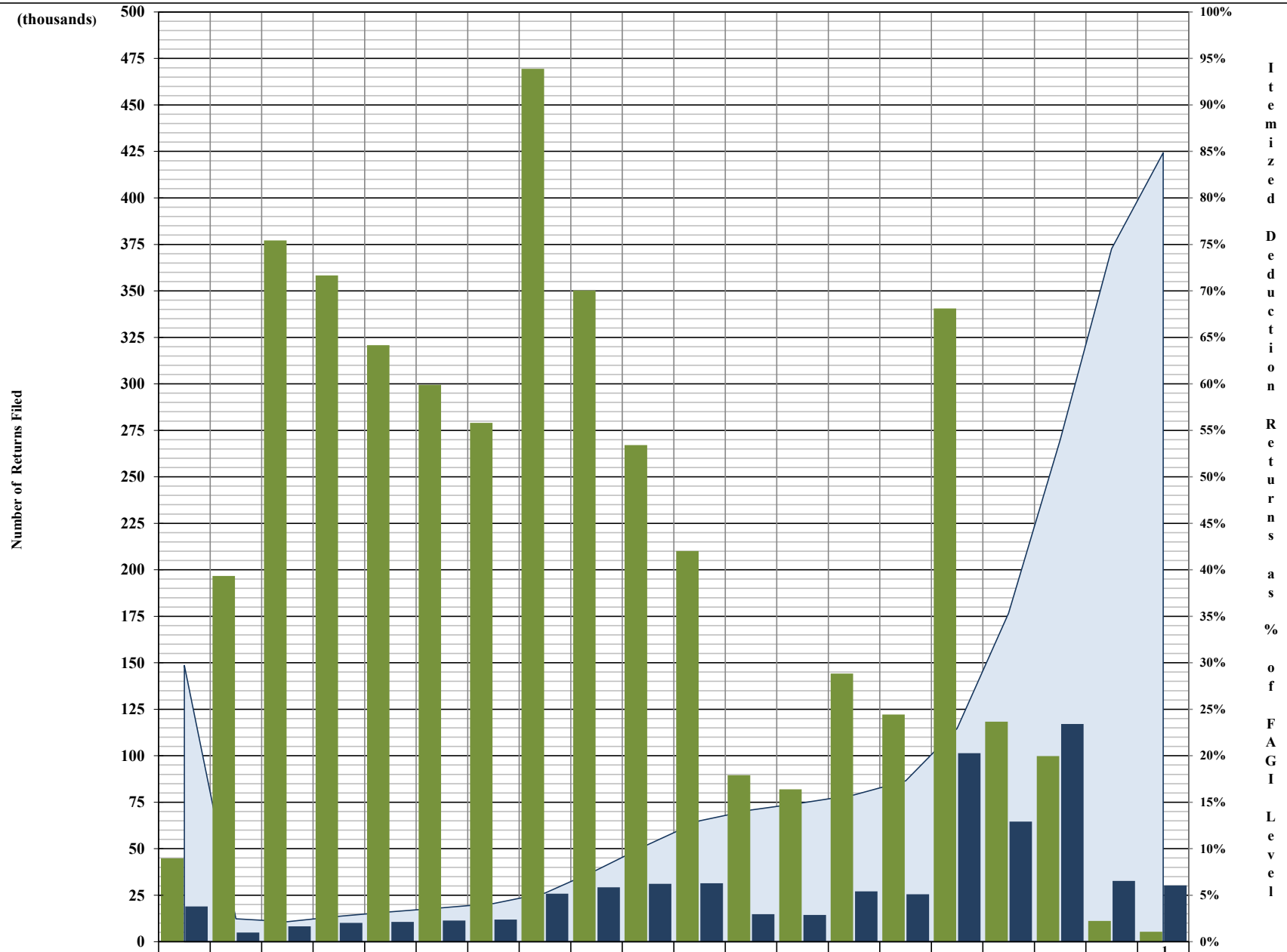
Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit A7. Tax Year 2018 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level



Source: 2018 individual income tax extract

**Exhibit A8. Tax Year 2018 All Returns: Distribution of Number of 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	70,000-74,999	75,000-79,999	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
Itd Ded Returns as % of FAGI Level	29.72%	2.46%	2.15%	2.73%	3.20%	3.65%	4.10%	5.22%	7.71%	10.44%	13.01%	14.17%	14.94%	15.79%	17.30%	22.95%	35.32%	53.97%	74.54%	84.86%
Standard Deduction Returns Filed	44,847	196,702	377,181	358,373	320,770	299,462	278,987	469,423	350,248	267,058	210,156	89,516	81,989	144,236	122,149	340,575	118,305	99,867	11,145	5,399
Itemized Deduction Returns Filed	18,968	4,960	8,298	10,077	10,618	11,333	11,934	25,875	29,248	31,126	31,432	14,773	14,399	27,049	25,546	101,415	64,602	117,110	32,635	30,257
Total Returns Filed	63,815	201,662	385,479	368,450	331,388	310,795	290,921	495,298	379,496	298,184	241,588	104,289	96,388	171,285	147,695	441,990	182,907	216,977	43,780	35,656

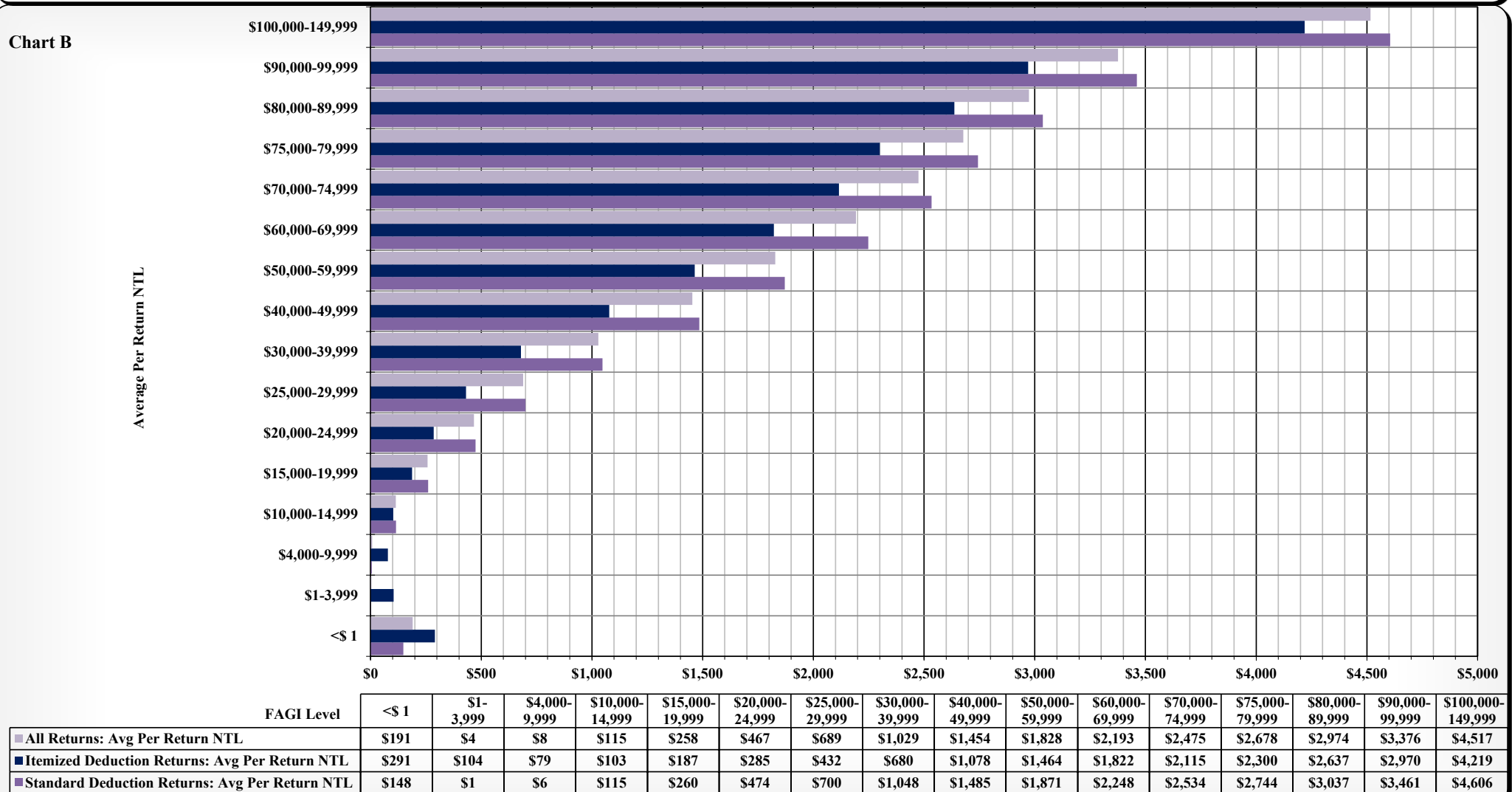
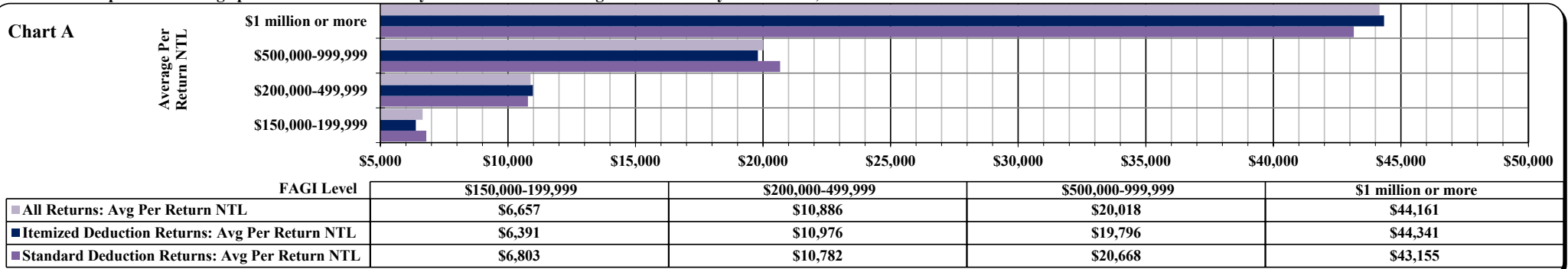
Source: 2018 individual income tax extract

# Exhibit A9.1 Tax Year 2018 All Returns: Average Per Return† Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

†Derived by dividing the *total* number of returns filed into the total net tax liability value for the respective deduction type and FAGI group

Chart A provides average per return net tax liability for returns with average net tax liability greater than \$5,000

Chart B provides average per return net tax liability for returns with average net tax liability less than \$5,000

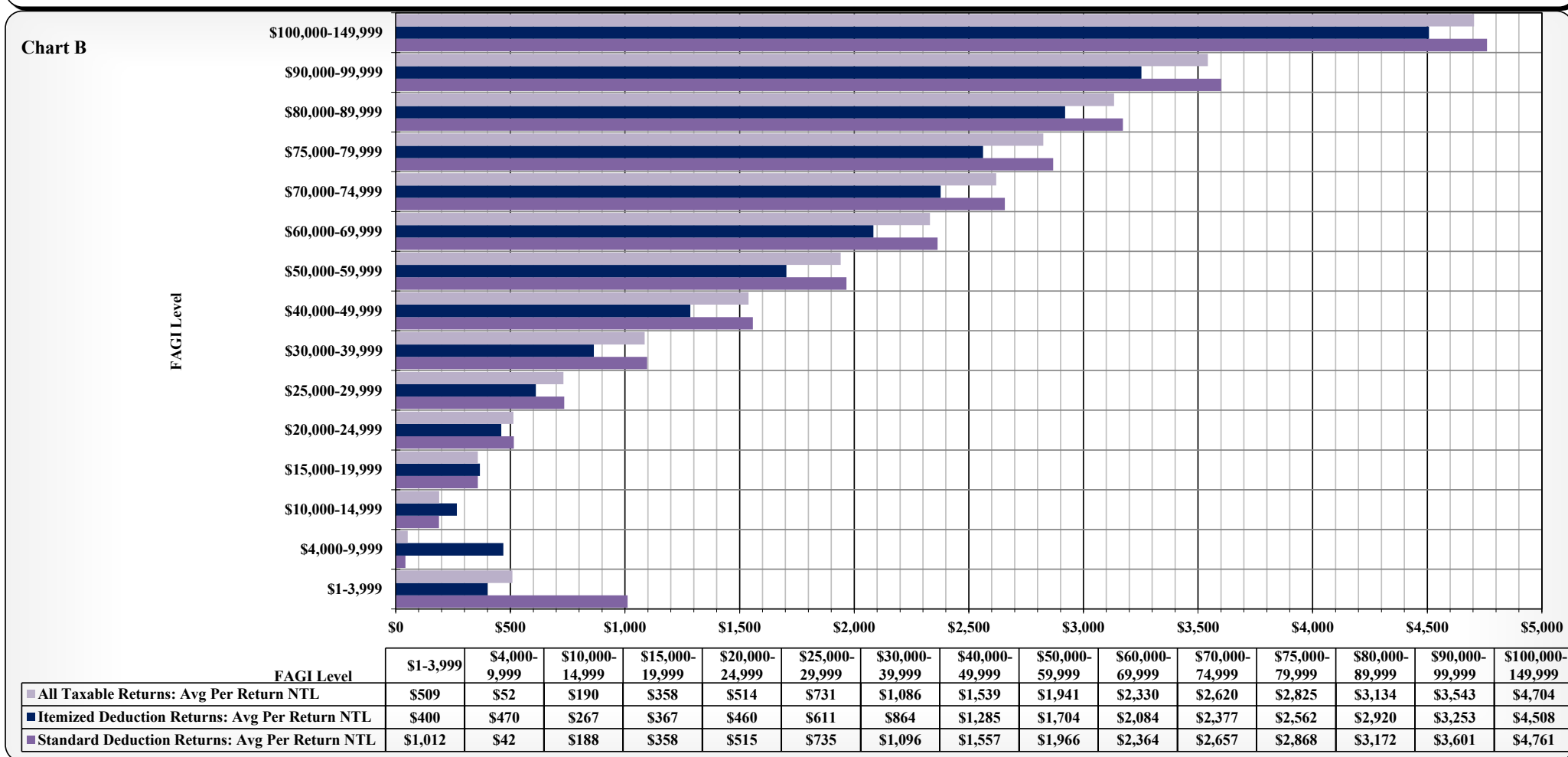
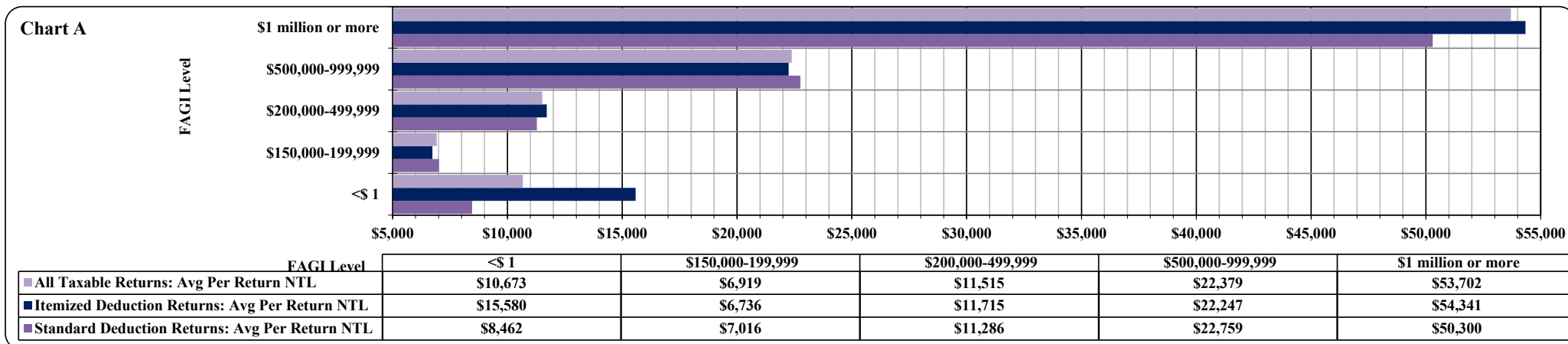


**Exhibit A9.2 Tax Year 2018 All Taxable Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level**

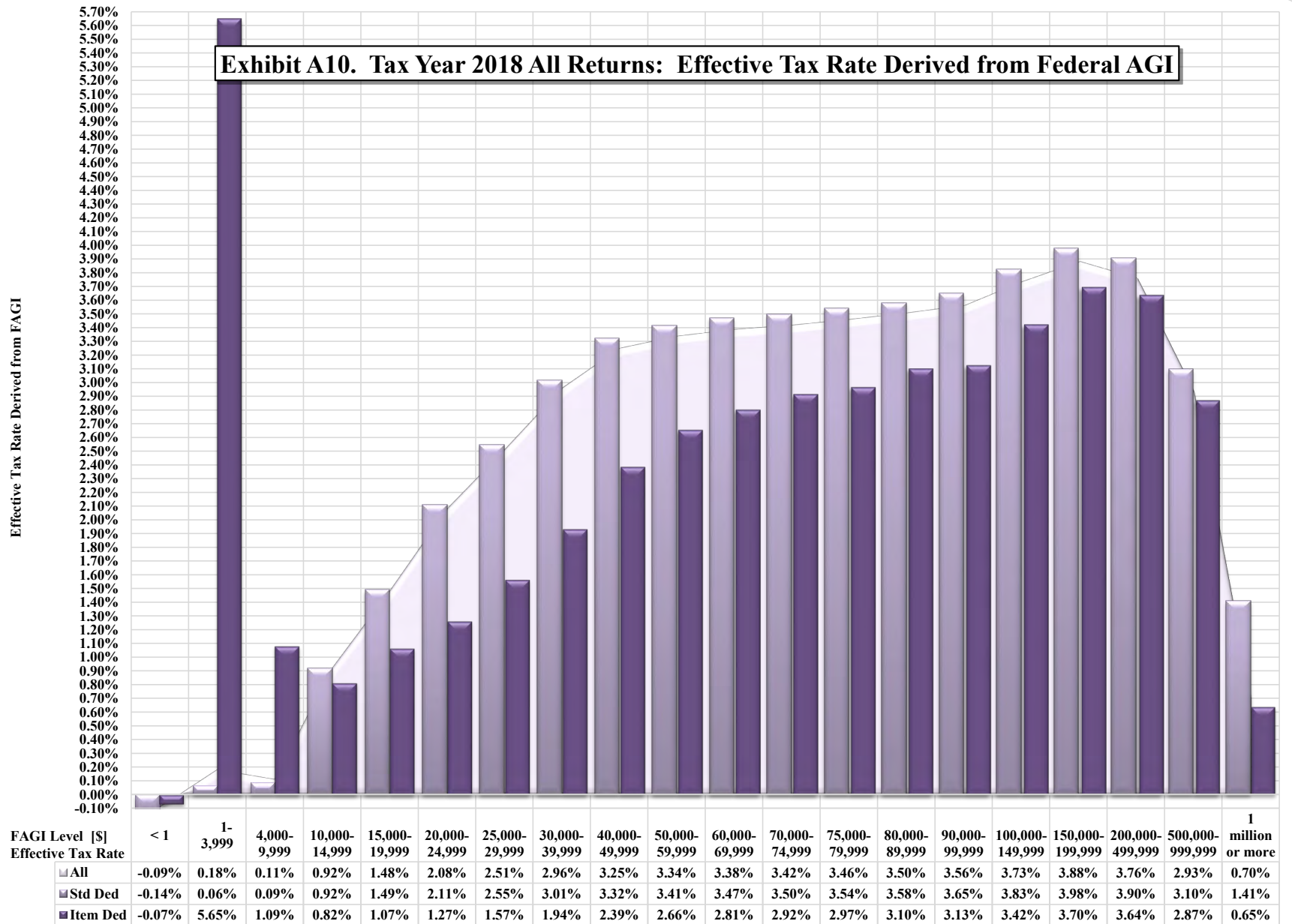
[Average per return derived by dividing the number of *taxable* returns filed into the net tax liability value for the respective deduction type and FAGI group]

Chart A provides average per return net tax liability for taxable returns with average net tax liability greater than \$5,000

Chart B provides average per return net tax liability for taxable returns with average net tax liability less than \$5,000



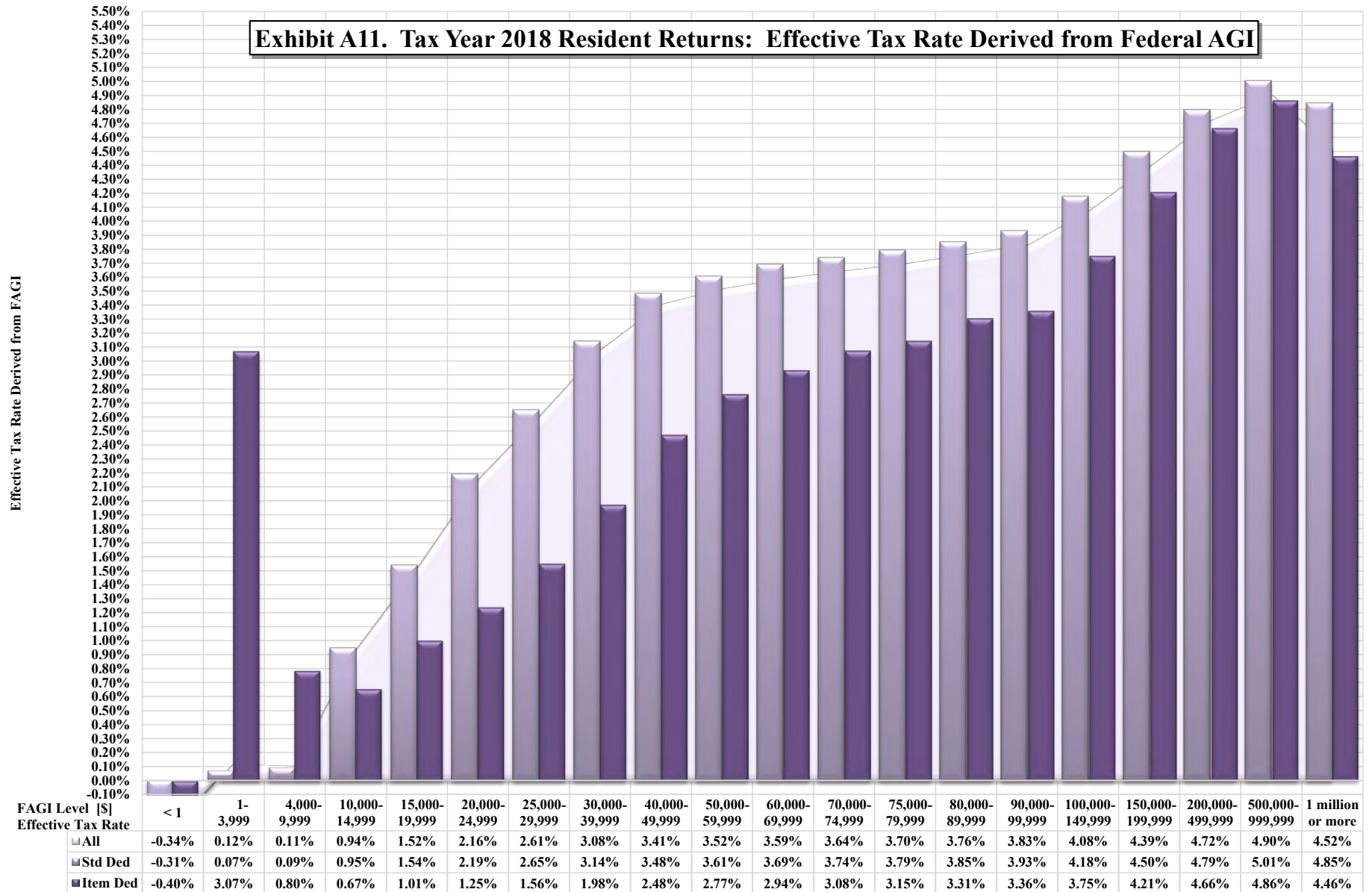
The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for filers with income levels of up to approximately \$40-\$50K before tapering to a more gradual increase for higher income levels. The spike in the rate for the \$1-3,999 FAGI level (Item Ded) reflects returns reporting FAGI addition modifications that are large in comparison to minimal FAGI values. The sharp decline in the effective tax rate for the uppermost income levels reflects a combination effect of special income taxable percentage provisions applicable to income of part-year and nonresident filers and tax credits claimed by resident filers for taxes paid to another state or country.



Source: 2018 individual income tax extract

The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for resident filers with income levels of up to approximately \$40-\$50K before tapering to a more gradual increase for income levels up to \$90-\$100K, and sharply ascends for higher income levels. The spike in the rate for the \$1-3,999 FAGI level (Item Ded) reflects returns reporting FAGI addition modifications that are large in comparison to minimal FAGI values. The higher effective tax rate for the uppermost income levels reflects a relatively lesser reduction impact of FAGI modifications, deductions, and tax credits. For the \$1M or more FAGI level, the decline in the effective tax rate reflects a larger reduction impact due to tax credits claimed for taxes paid to another state or country.

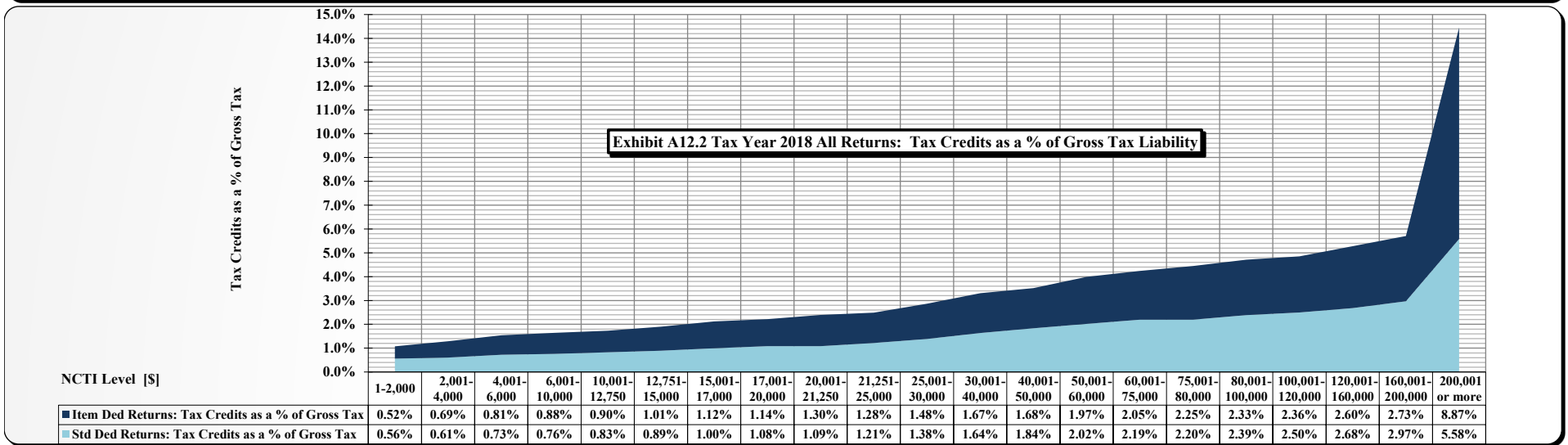
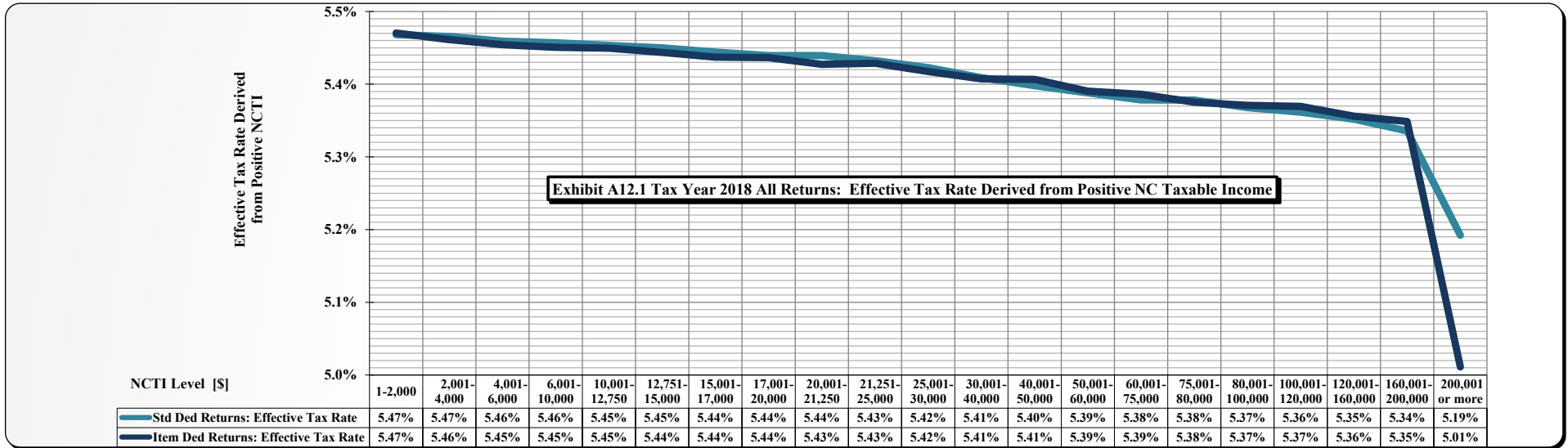
**Exhibit A11. Tax Year 2018 Resident Returns: Effective Tax Rate Derived from Federal AGI**





The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of tax credits and may approach but will not exceed the 5.499% statutory tax rate. The effective tax rates derived from NCTI for standard deduction and itemized deduction returns converge in relation to the portion of gross tax reduced by tax credits.

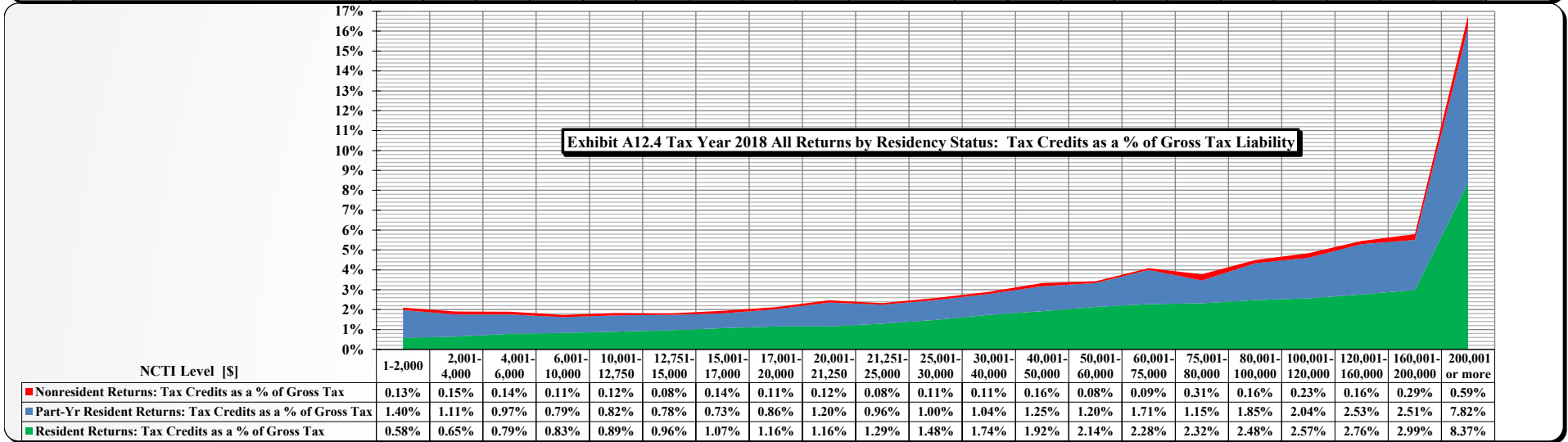
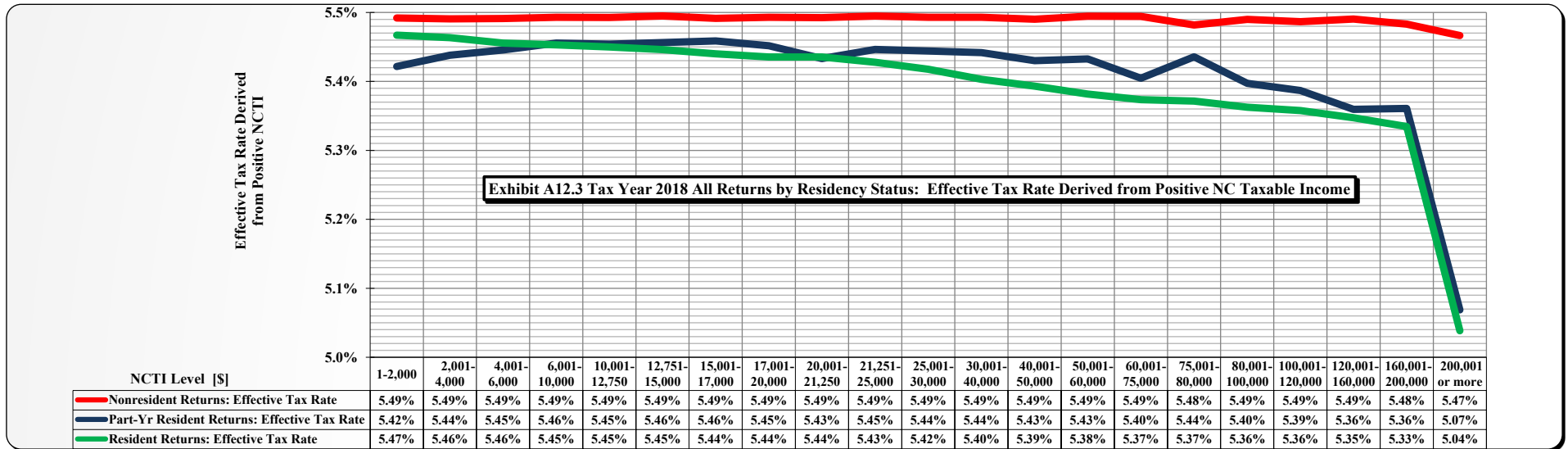
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) increases the allowable child tax credit for certain taxpayers and either eliminates or allows to sunset other tax credits applicable to the personal income tax. SL 2017-57 converts the preexisting child tax credit to a child deduction provision effective for taxable years beginning on or after January 1, 2018: a taxpayer is allowed a deduction for each dependent child for whom the taxpayer is allowed a federal child tax credit (allowable deduction amounts range from \$500-\$2,500 per child based on filing status and FAGI). The relatively high effective tax rates derived from positive NC Taxable Income reflect a reduction in the availability of tax credits allowable to be claimed for personal income tax.



Source: 2018 individual income tax extract

The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of tax credits and may approach but will not exceed the 5.499% statutory tax rate. The effective tax rates derived from NCTI according to residency status converge in relation to the portion of gross tax reduced by tax credits.

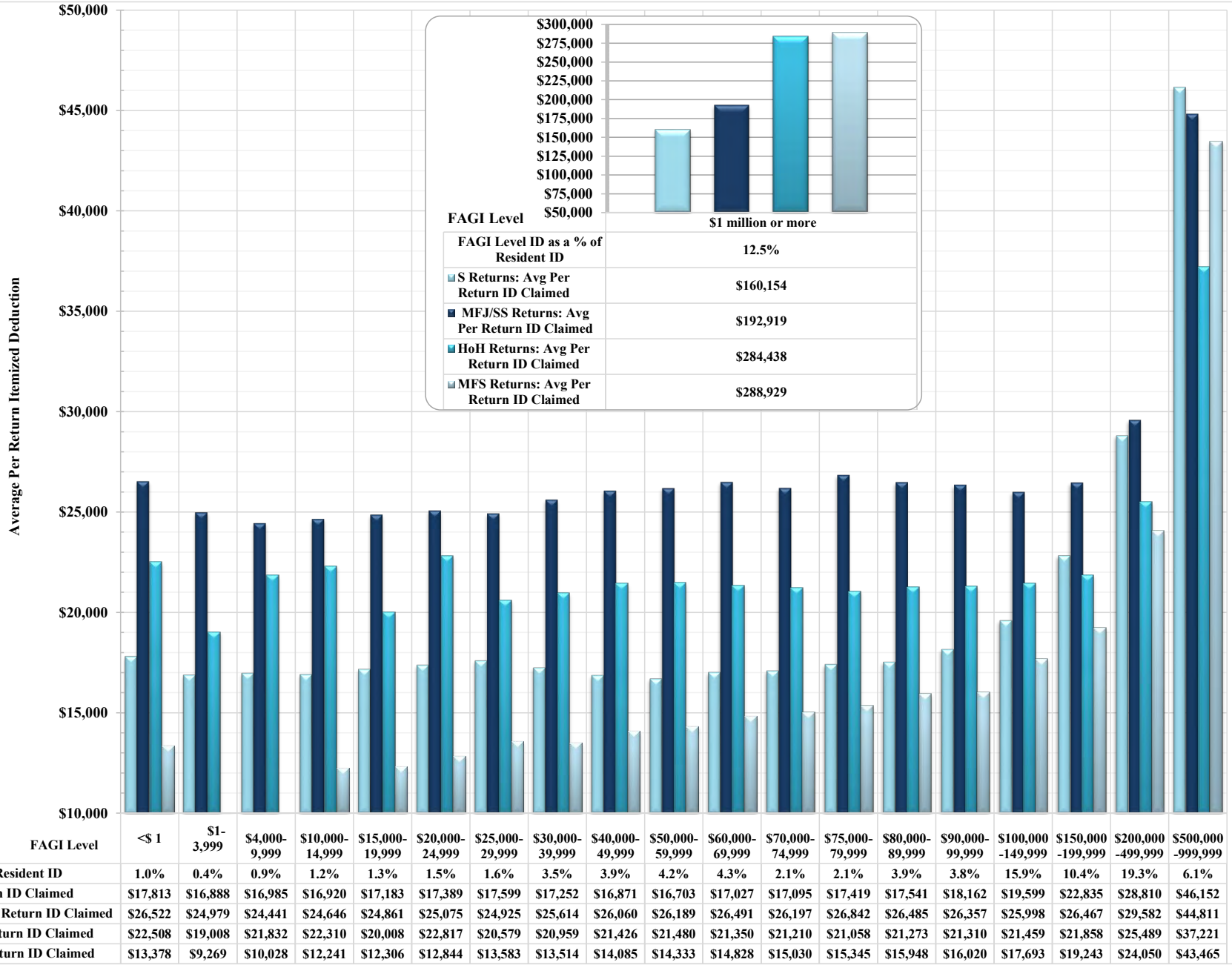
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) increases the allowable child tax credit for certain taxpayers and either eliminates or allows to sunset other tax credits applicable to the personal income tax. SL 2017-57 converts the preexisting child tax credit to a child deduction provision effective for taxable years beginning on or after January 1, 2018: a taxpayer is allowed a deduction for each dependent child for whom the taxpayer is allowed a federal child tax credit (allowable deduction amounts range from \$500-\$2,500 per child based on filing status and FAGI). The relatively high effective tax rates derived from positive NC Taxable Income reflect a reduction in the availability of tax credits allowable to be claimed for personal income tax.



Source: 2018 individual income tax extract

**Exhibit A13. Tax Year 2018 NC Resident Returns: Average Per Return Itemized Deduction [ID] Claimed by FAGI by Filing Status**

[Average per return derived by dividing the number of resident returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deduction claimed value for the respective filing status and FAGI level]

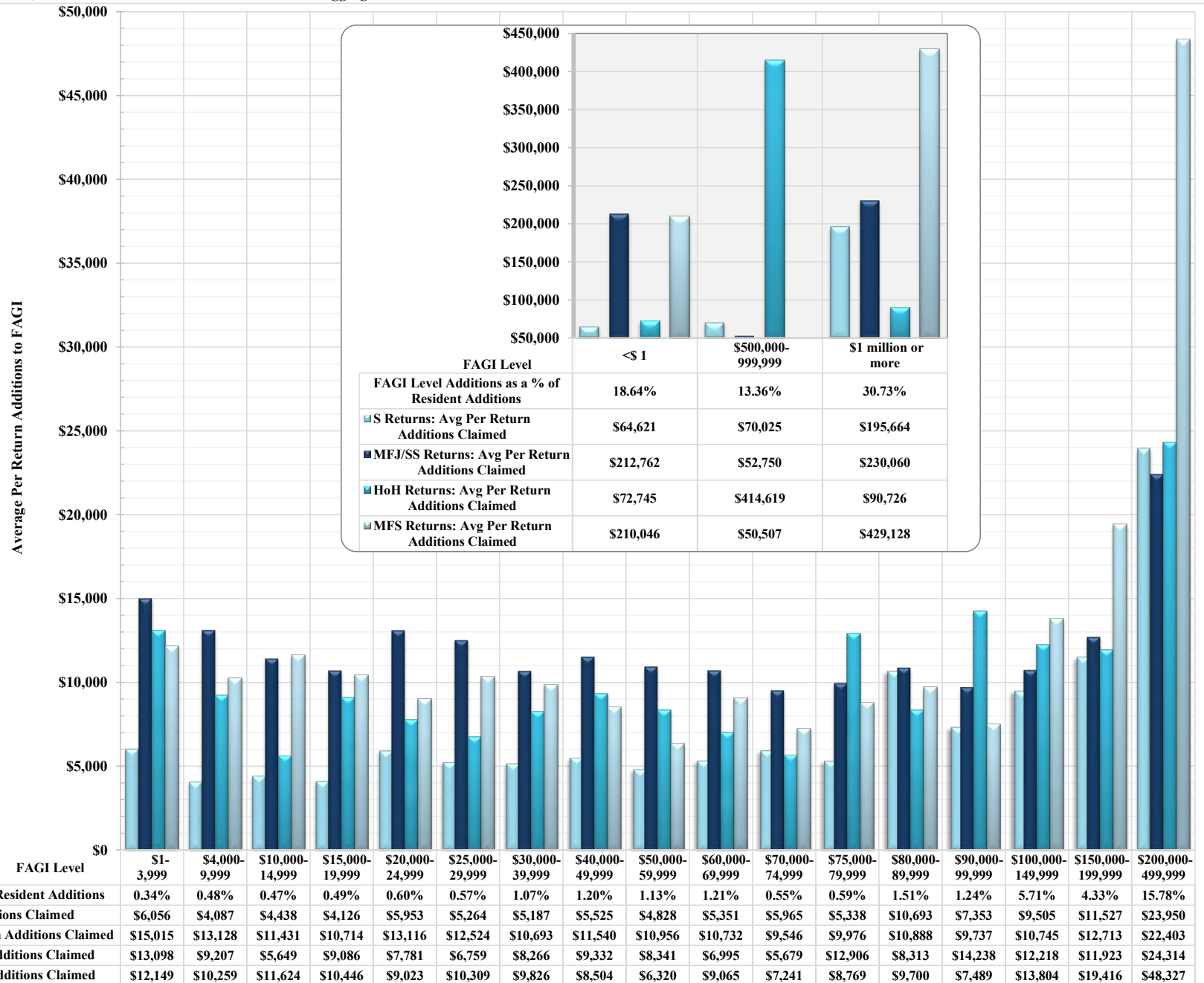


Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

### Exhibit A14. Tax Year 2018 NC Resident Returns: Average Per Return Additions to FAGI Claimed by Filing Status

[Average per return derived by dividing the number of resident returns filed reporting additions to FAGI into the corresponding additions value for the respective filing status and FAGI level for resident returns]

[Additions to FAGI: interest income from obligations of states other than NC; deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2; adjustments for bonus depreciation and section 179 expense deduction; and other additions]. For tax year 2018, resident returns accounted for 37.8% of the aggregate value of additions to FAGI claimed.

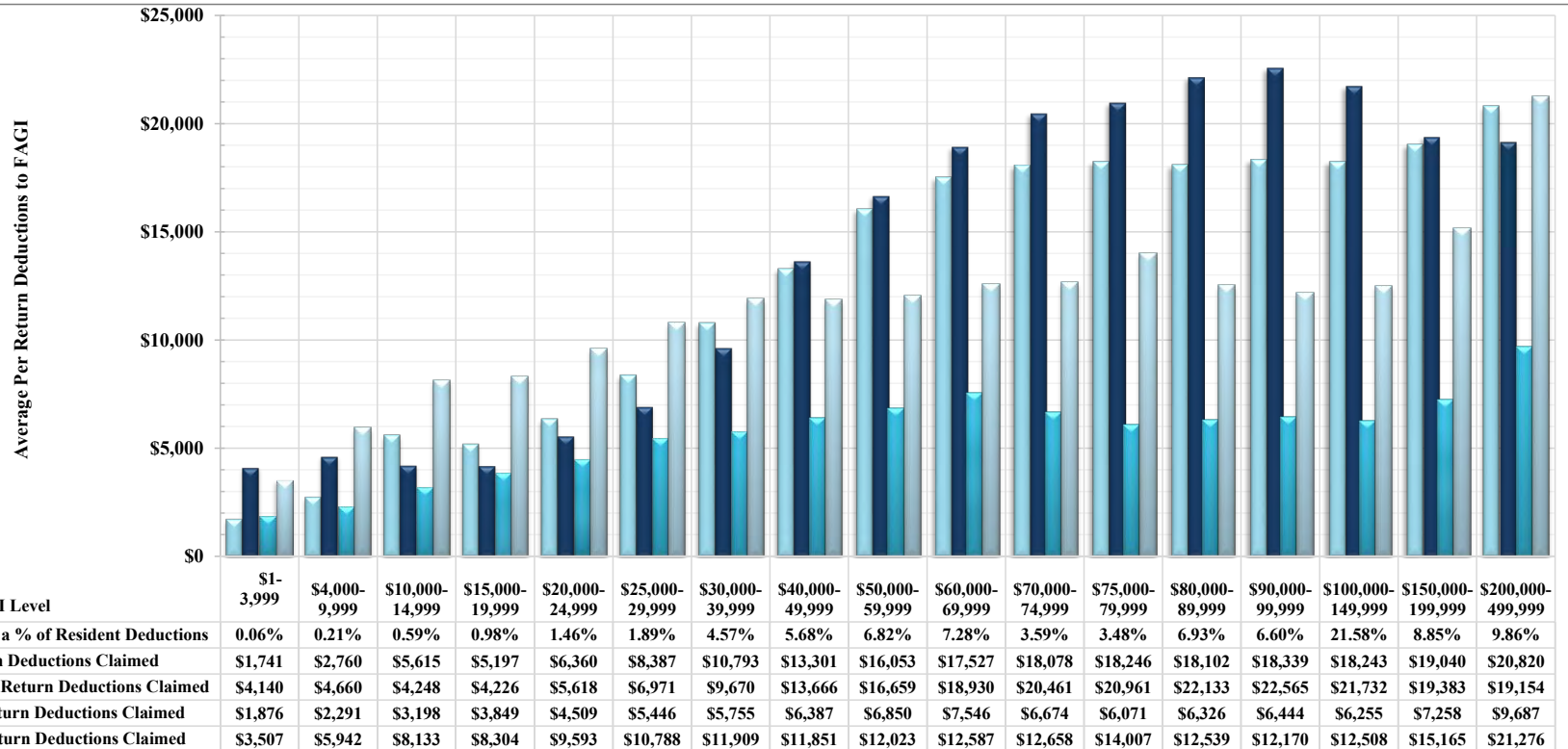
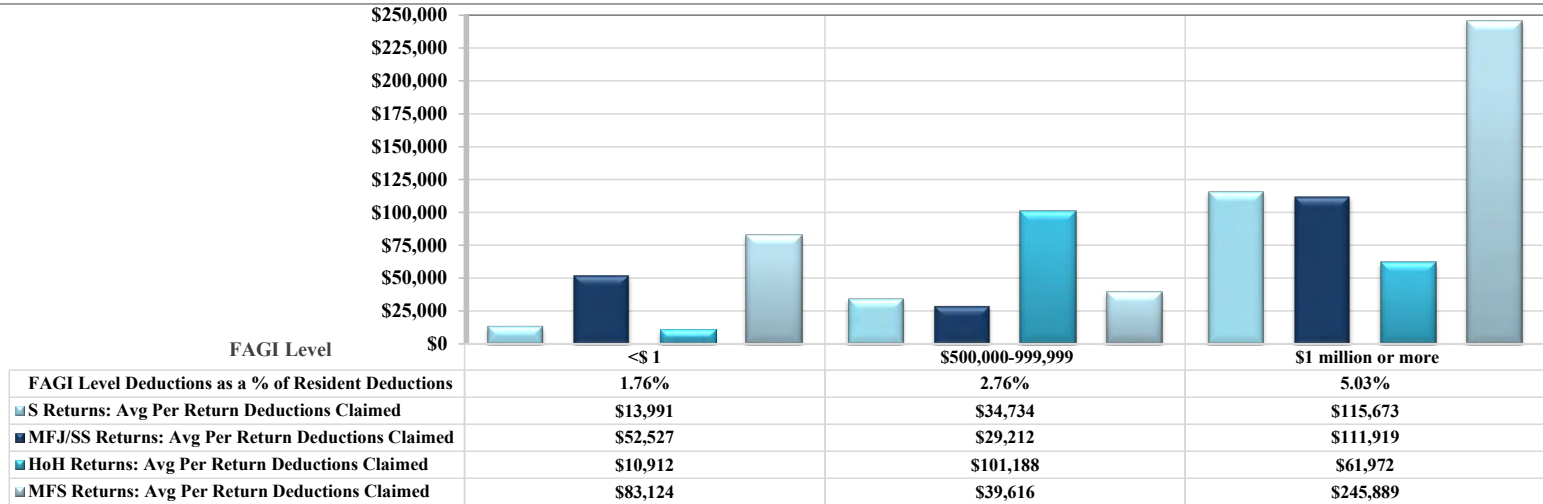


Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

### Exhibit A15. Tax Year 2018 NC Resident Returns: Average Per Return Deductions to FAGI Claimed by FAGI by Filing Status

[Average per return derived by dividing the number of resident returns filed reporting deductions to FAGI into the corresponding deductible value for the respective filing status and FAGI level for resident returns]

[Deductions to FAGI: state or local income tax refund; interest income from obligations of the US; taxable portion of social security and railroad retirement benefits; Bailey settlement benefits received by vested retirees; adjustment for bonus depreciation; adjustment for section 179 expense deduction; and other deductions] For tax year 2018, resident returns accounted for 73.6% of the aggregate value of deductions to FAGI claimed.

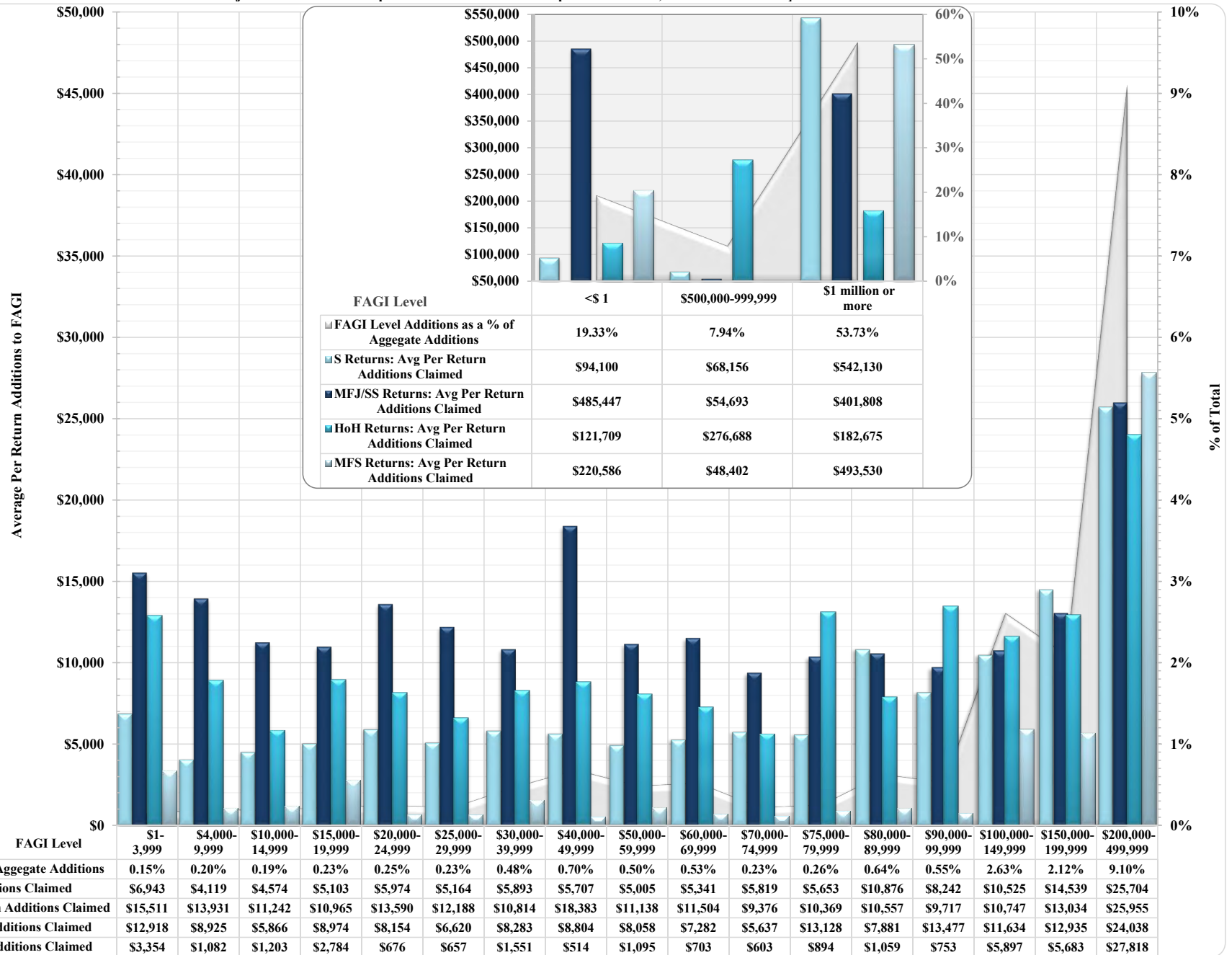


Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit A16. Tax Year 2018 All Returns: Average Per Return Additions to FAGI Claimed by FAGI by Filing Status**

[Average per return derived by dividing the number of returns filed reporting additions to FAGI into the corresponding addition value for the respective filing status and FAGI level]

[Additions to FAGI: interest income from obligations of states other than NC; deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2; adjustments for bonus depreciation and section 179 expense deduction; and other additions]

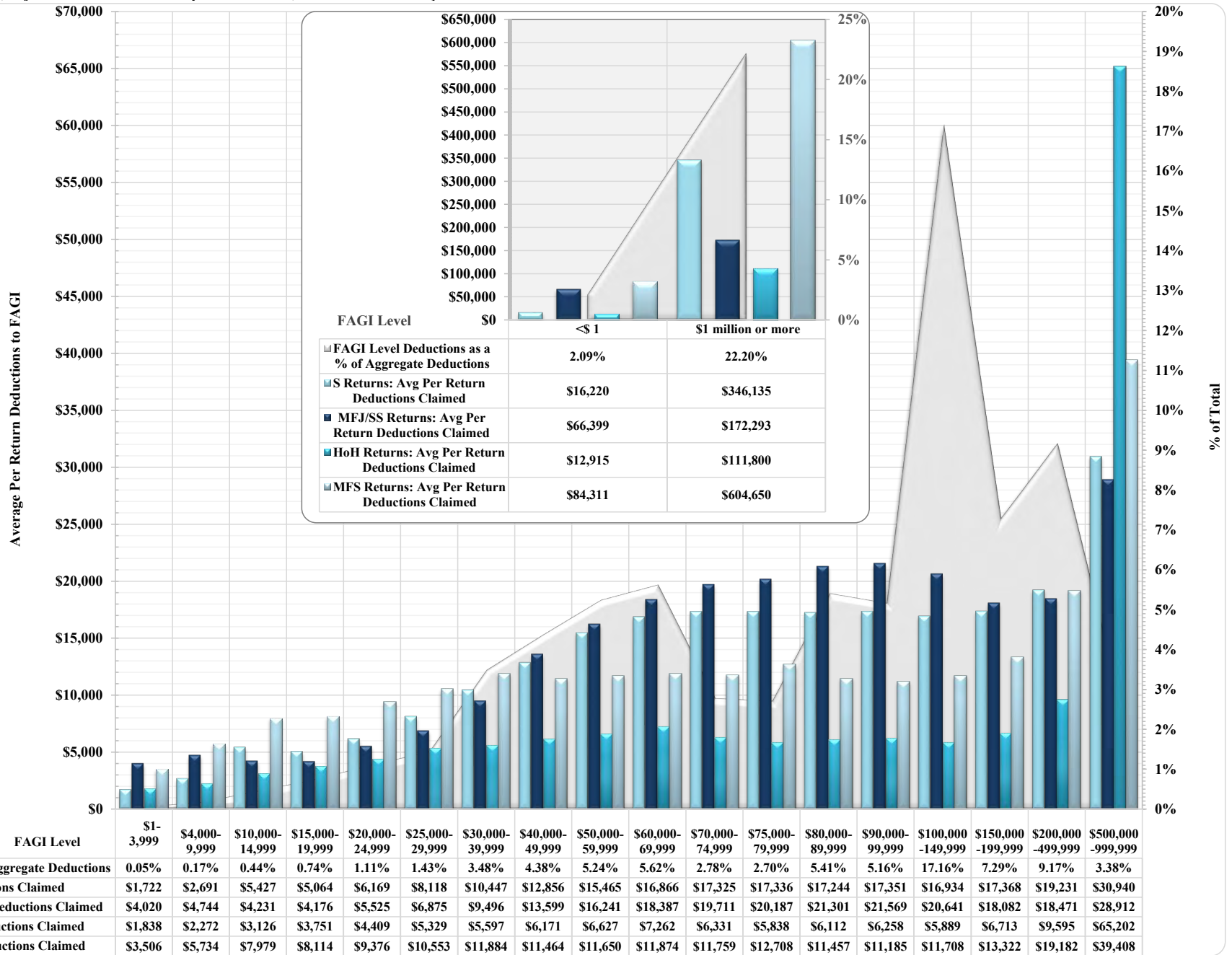


Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit A17. Tax Year 2018 All Returns: Average Per Return Deductions to FAGI Claimed by FAGI by Filing Status**

[Average per return derived by dividing the number of returns filed reporting deductions to FAGI into the deductible value for the respective filing status and FAGI level]

[Deductions to FAGI: state or local income tax refund; interest income from obligations of the US; taxable portion of social security and railroad retirement benefits; Bailey settlement benefits received by vested retirees; adjustment for bonus depreciation; adjustment for section 179 expense deduction; and other deductions]

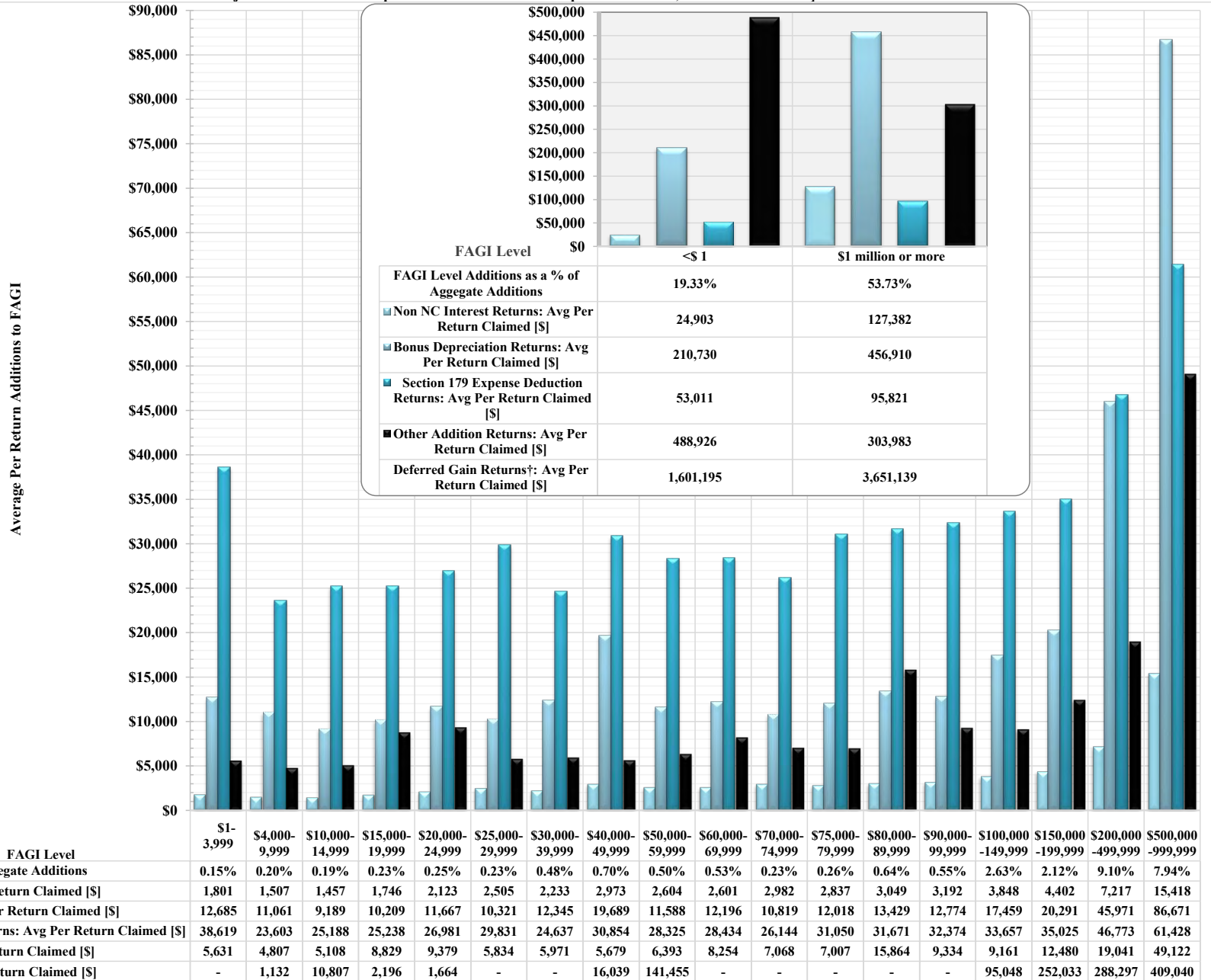


Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit A18. Tax Year 2018 All Returns: Average Per Return Additions to FAGI Claimed by Addition Type by FAGI**

[Average per return derived by dividing the number of returns filed reporting additions to FAGI into the corresponding addition value for the respective addition type and FAGI level]

[Additions to FAGI: interest income from obligations of states other than NC; deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2; adjustments for bonus depreciation and section 179 expense deduction; and other additions]



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

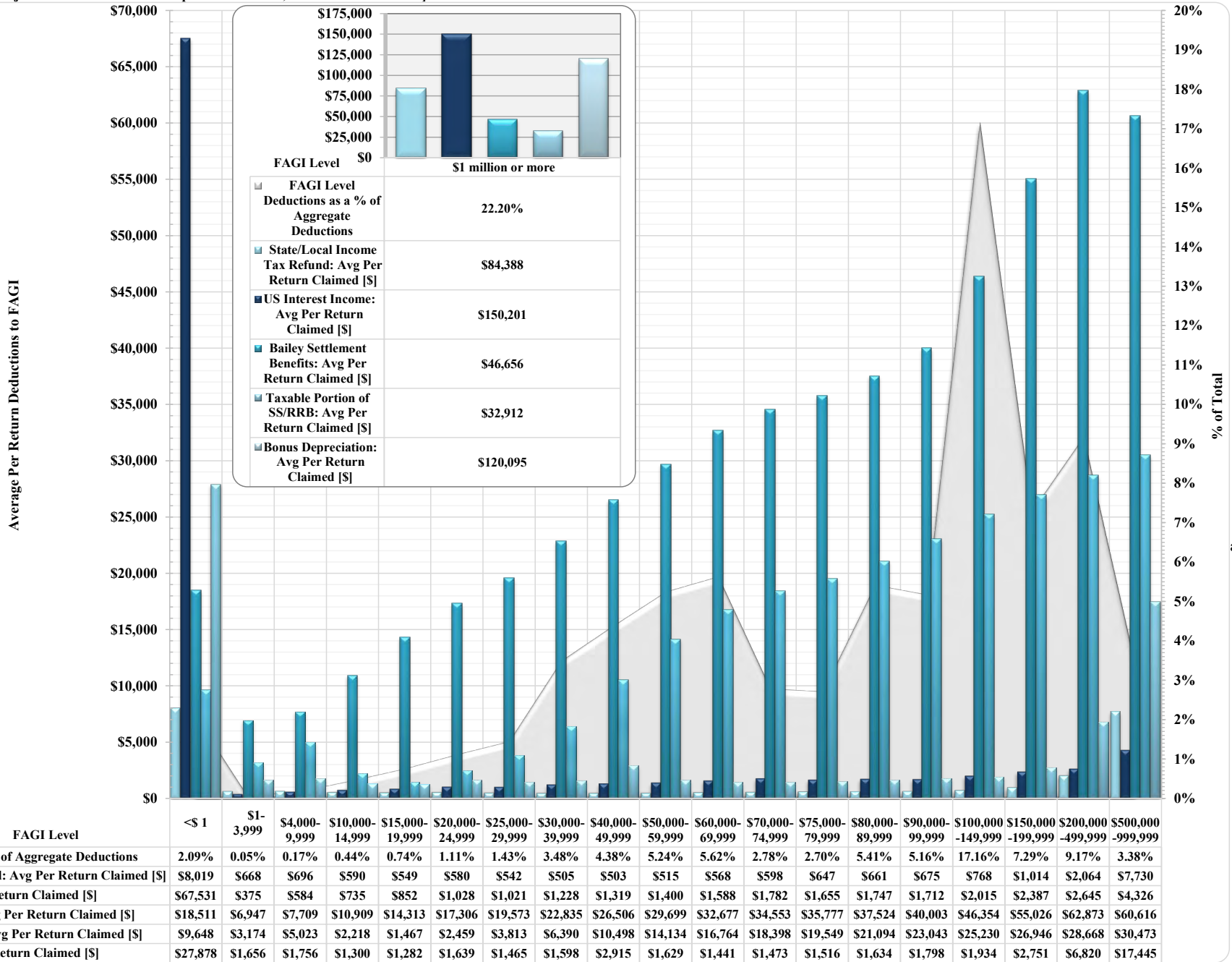
†Deferred gains: the data tables provide the average per return value for various FAGI levels (values are not diagrammed); the value is suppressed for FAGI levels (-) with low return counts to avoid disclosing information for specific taxpayers.



**Exhibit A19. Tax Year 2018 All Returns: Average Per Return Deductions to FAGI Claimed for Select Deduction Types by FAGI**

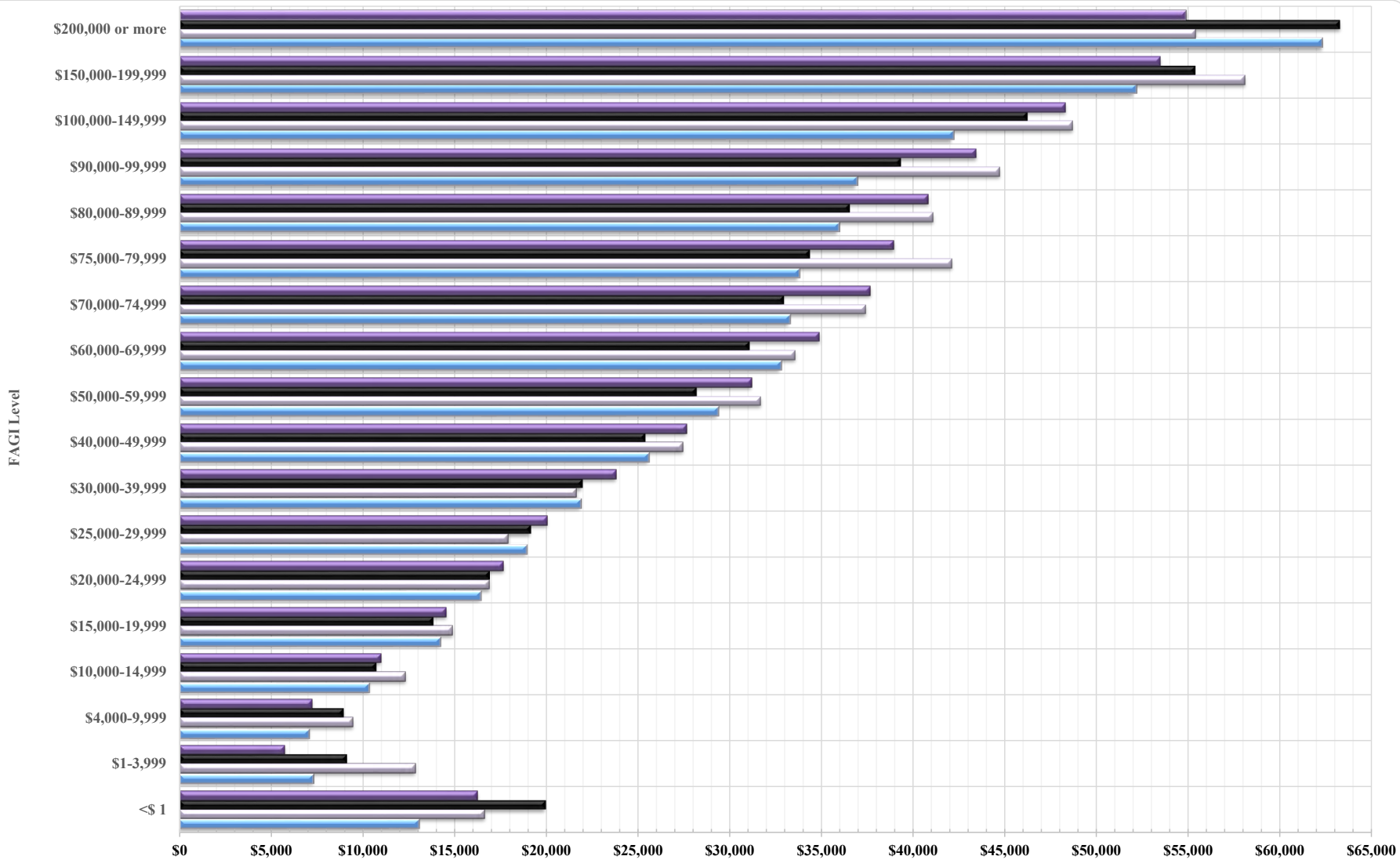
[Average per return derived by dividing the number of returns filed reporting deductions to FAGI into the corresponding deductible value for the respective deduction type and FAGI level]

[Deductions to FAGI: state or local income tax refund; interest income from obligations of the US; taxable portion of social security and railroad retirement benefits; Bailey settlement benefits received by vested retirees; adjustment for bonus depreciation; adjustment for section 179 expense deduction; and other deductions]



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit A20. Tax Year 2018 All Returns: Average Per Return Bailey Settlement Benefit Claimed for Filing Statuses by FAGI**  
 [Average per return derived by dividing the number of returns filed reporting Bailey settlement benefit into the corresponding deductible value for the respective filing status and FAGI level]  
 [Bailey settlement benefits refer to retirement benefits received by vested NC State government, NC local government, or federal government retirees]

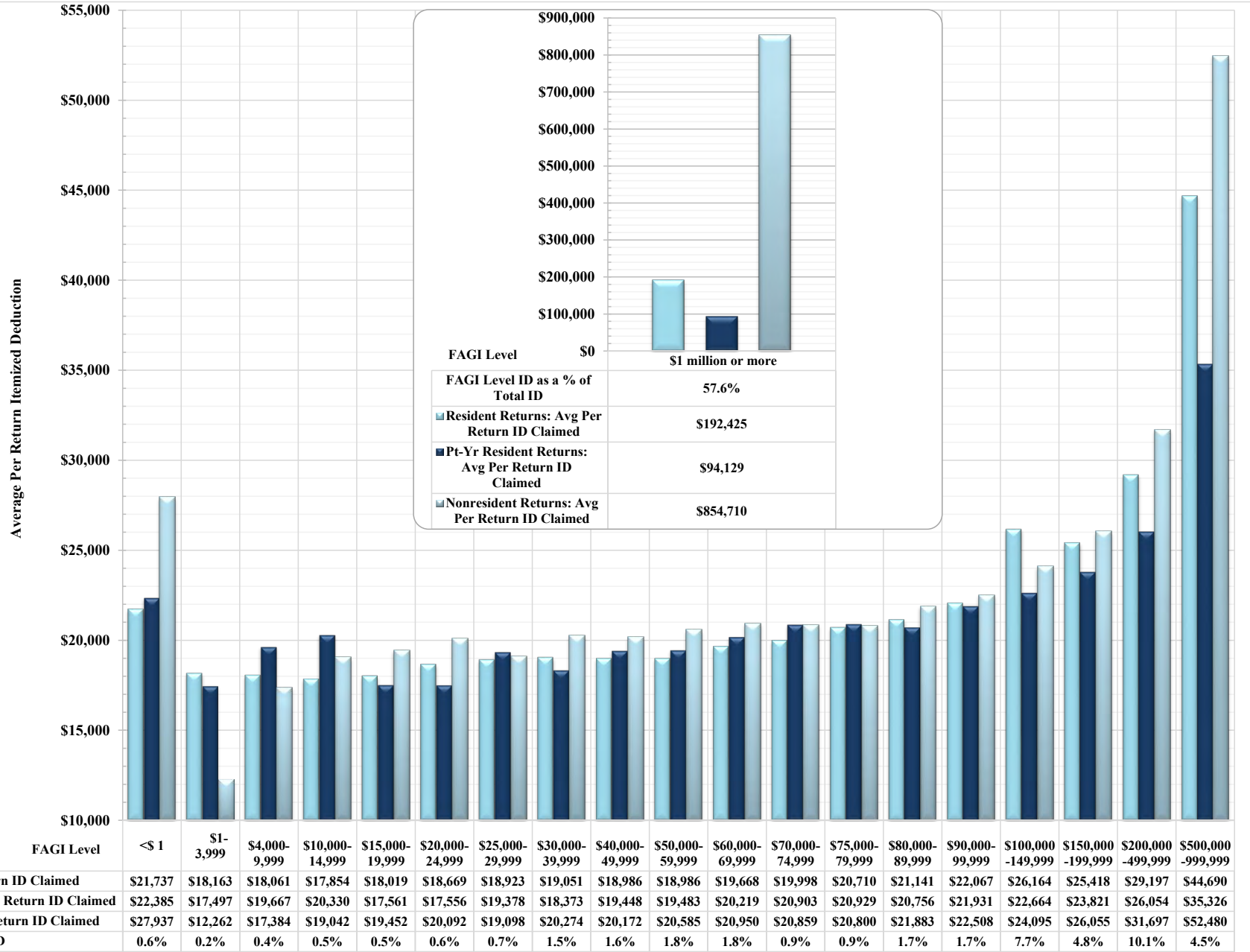


FAGI Level	< \$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$75,000-89,999	\$80,000-99,999	\$90,000-149,999	\$150,000-199,999	\$200,000 or more
S Returns: Avg Per Return Deduction Claimed [\$]	16,247	5,715	7,227	10,970	14,521	17,669	20,028	23,788	27,633	31,180	34,878	37,677	38,933	40,814	43,441	48,326	54,849
MFJ/SS Returns: Avg Per Return Deduction Claimed [\$]	19,916	9,107	8,920	10,701	13,800	16,865	19,100	21,913	25,320	28,101	30,974	32,841	34,250	36,417	39,193	46,077	63,269
MFS Returns: Avg Per Return Deduction Claimed [\$]	16,616	12,842	9,456	12,305	14,866	16,876	17,905	21,642	27,446	31,672	33,571	37,401	42,117	41,085	44,717	48,681	55,410
HoH Returns: Avg Per Return Deduction Claimed [\$]	13,013	7,264	7,032	10,293	14,170	16,363	18,858	21,813	25,490	29,265	32,689	33,164	33,673	35,827	36,821	42,054	62,276
Bailey Settlement Deduction: FAGI Level as a % of Aggregate	0.27%	0.06%	0.31%	1.12%	1.87%	2.33%	2.74%	5.86%	6.53%	7.29%	7.66%	3.72%	3.63%	7.19%	6.90%	23.84%	8.75%

Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit A21. Tax Year 2018 All Returns: Average Per Return Itemized Deduction [ID] Claimed by FAGI by Residency Status**

[Average per return derived by dividing the number of returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deduction claimed value for the respective residency status and FAGI level]



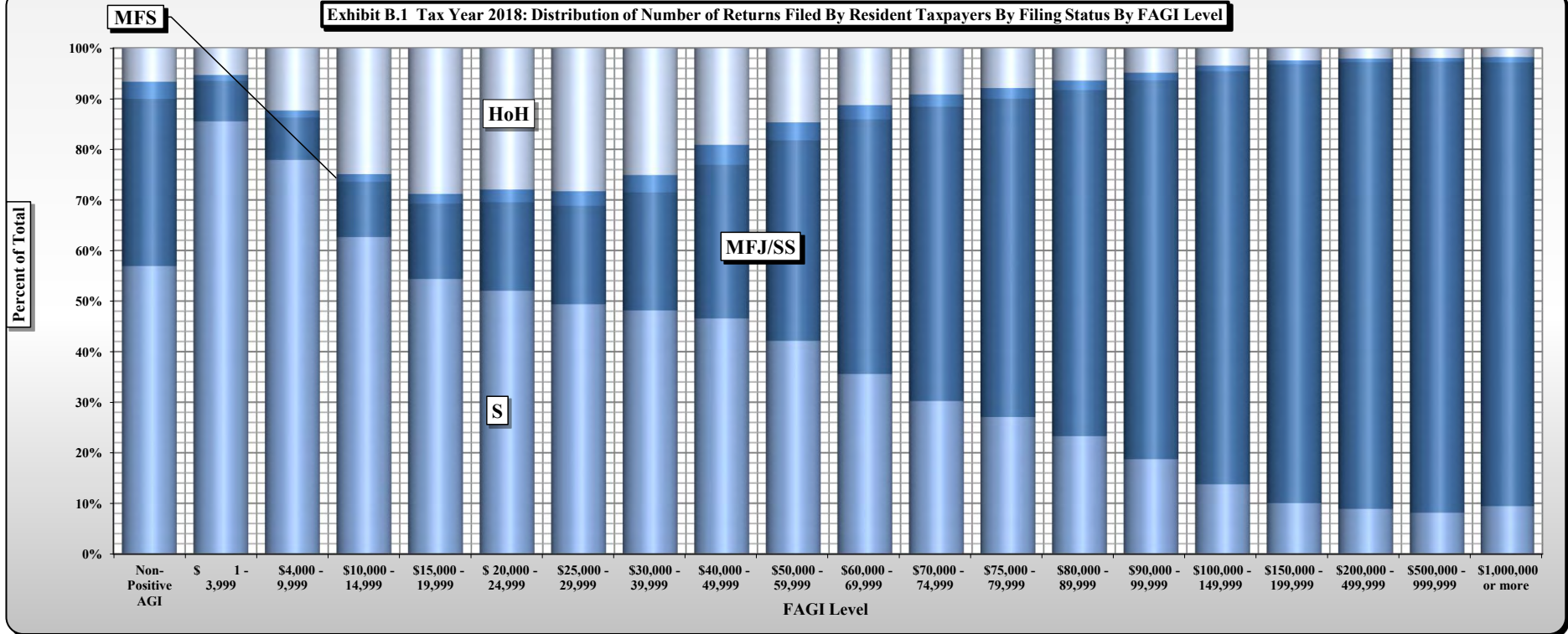
FAGI Level	\$0	\$1 million or more
FAGI Level ID as a % of Total ID		57.6%
Resident Returns: Avg Per Return ID Claimed		\$192,425
Pt-Yr Resident Returns: Avg Per Return ID Claimed		\$94,129
Nonresident Returns: Avg Per Return ID Claimed		\$854,710

Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

TABLE B. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

RESIDENT RETURNS																									
Income Level	Combined Filing Statuses			FILING STATUS																					
	Number of Returns Filed		Net Tax Liability [after application of credits] [\$]	Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household						
	Tax Liability	No Tax Liability		Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability				
			#	%	Amount [\$]	% of Bracket Total	Avg Net Tax [\$]	#	%	Amount [\$]	% of Bracket Total	Avg Net Tax [\$]	#	%	Amount [\$]	% of Bracket Total	Avg Net Tax [\$]	#	%	Amount [\$]	% of Bracket Total	Avg Net Tax [\$]			
	A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	-	871,302	-	477,551	54.8%	-	-	-	196,064	22.5%	-	-	-	11,507	1.3%	-	-	-	186,180	21.4%	-	-	-	-	-
\$ 1 - 2,000	150,312	1,350	8,185,501	92,936	61.3%	4,990,071	61.0%	54	24,261	16.0%	1,330,379	16.3%	55	2,116	1.4%	111,681	1.4%	53	32,349	21.3%	1,753,370	21.4%	54	54	54
2,001 - 4,000	146,309	340	24,030,486	87,839	59.9%	14,371,748	59.8%	164	24,634	16.8%	4,040,286	16.8%	164	2,312	1.6%	381,576	1.6%	165	31,864	21.7%	5,236,876	21.8%	164	164	164
4,001 - 6,000	137,314	385	37,477,095	79,035	57.4%	21,431,371	57.2%	271	25,039	18.2%	6,842,408	18.3%	273	2,251	1.6%	611,630	1.6%	272	31,374	22.8%	8,591,686	22.9%	274	274	274
6,001 - 10,000	250,563	715	109,143,386	136,327	54.3%	59,090,965	54.1%	433	50,662	20.2%	22,065,992	20.2%	436	4,828	1.9%	2,103,314	1.9%	436	59,461	23.7%	25,883,115	23.7%	435	435	435
10,001 - 10,625	37,345	104	21,051,217	19,567	52.2%	10,991,716	52.2%	562	7,788	20.8%	4,378,929	20.8%	562	834	2.2%	468,942	2.2%	562	9,260	24.7%	5,211,630	24.8%	563	563	563
10,626 - 12,750	122,906	328	78,483,550	65,998	53.6%	41,963,775	53.5%	636	26,343	21.4%	16,774,535	21.4%	637	2,977	2.4%	1,896,312	2.4%	637	27,916	22.7%	17,848,928	22.7%	639	639	639
12,751 - 15,000	126,078	377	95,548,629	67,307	53.2%	50,788,342	53.2%	755	27,419	21.7%	20,738,640	21.7%	756	3,331	2.6%	2,517,620	2.6%	756	28,398	22.5%	21,504,027	22.5%	757	757	757
15,001 - 17,000	108,297	396	94,581,398	56,771	52.2%	49,326,806	52.2%	869	23,348	21.5%	20,355,057	21.5%	872	2,906	2.7%	2,522,193	2.7%	868	25,668	23.6%	22,377,342	23.7%	872	872	872
17,001 - 20,000	151,651	570	152,972,111	78,504	51.6%	78,801,381	51.5%	1,004	35,198	23.1%	35,458,467	23.2%	1,007	4,501	3.0%	4,521,022	3.0%	1,004	34,018	22.3%	34,191,241	22.4%	1,005	1,005	1,005
20,001 - 21,250	60,185	191	67,698,020	31,348	51.9%	35,101,619	51.9%	1,120	14,550	24.1%	16,339,969	24.1%	1,123	1,934	3.2%	2,161,918	3.2%	1,118	12,544	20.8%	14,094,514	20.8%	1,124	1,124	1,124
21,251 - 25,000	170,516	595	214,476,204	88,438	51.7%	110,707,556	51.6%	1,252	44,223	25.8%	55,597,020	25.9%	1,257	5,746	3.4%	7,211,362	3.4%	1,255	32,704	19.1%	40,960,266	19.1%	1,252	1,252	1,252
25,001 - 30,000	200,083	704	298,460,288	104,566	52.1%	155,281,704	52.0%	1,485	57,261	28.5%	85,354,980	28.6%	1,491	7,262	3.6%	10,787,565	3.6%	1,485	31,698	15.8%	47,036,039	15.8%	1,484	1,484	1,484
30,001 - 40,000	325,973	1,272	614,400,707	159,783	48.8%	299,055,666	48.7%	1,872	106,834	32.6%	201,884,651	32.9%	1,890	13,077	4.0%	24,543,287	4.0%	1,877	47,551	14.5%	88,917,103	14.5%	1,870	1,870	1,870
40,001 - 50,000	247,485	1,052	600,244,595	105,922	42.6%	254,546,318	42.4%	2,403	104,976	42.2%	255,243,810	42.5%	2,431	9,247	3.7%	22,141,770	3.7%	2,394	28,392	11.4%	68,312,697	11.4%	2,406	2,406	2,406
50,001 - 60,000	187,656	1,015	555,963,362	67,297	35.7%	197,030,712	35.4%	2,928	97,954	51.9%	290,264,082	52.2%	2,963	5,686	3.0%	16,659,784	3.0%	2,930	17,734	9.4%	52,008,784	9.4%	2,933	2,933	2,933
60,001 - 75,000	213,998	1,042	775,895,345	59,674	27.8%	213,054,534	27.5%	3,570	134,729	62.7%	488,991,383	63.0%	3,629	5,215	2.4%	18,653,389	2.4%	3,577	15,422	7.2%	55,196,039	7.1%	3,579	3,579	3,579
75,001 - 80,000	58,154	245	242,975,994	13,273	22.7%	54,957,125	22.6%	4,141	40,826	69.9%	170,148,586	70.0%	4,168	1,197	2.0%	4,932,307	2.0%	4,121	3,103	5.3%	12,937,976	5.3%	4,170	4,170	4,170
80,001 - 100,000	182,357	759	877,990,713	34,545	18.9%	163,919,682	18.7%	4,745	136,867	74.7%	658,459,254	75.0%	4,811	3,053	1.7%	14,439,770	1.6%	4,730	8,651	4.7%	41,172,007	4.7%	4,759	4,759	4,759
100,001 - 120,000	120,549	417	708,976,185	18,409	15.2%	106,794,553	15.1%	5,801	96,293	79.6%	565,745,765	79.8%	5,875	1,627	1.3%	9,382,699	1.3%	5,767	4,637	3.8%	27,053,168	3.8%	5,834	5,834	5,834
120,001 - 160,000	140,200	437	1,035,651,923	16,990	12.1%	123,253,584	11.9%	7,254	117,969	83.9%	870,944,272	84.1%	7,383	1,437	1.0%	10,330,328	1.0%	7,189	4,241	3.0%	31,123,739	3.0%	7,339	7,339	7,339
160,001 - 200,000	72,749	210	692,825,290	7,354	10.1%	69,036,155	10.0%	9,388	63,127	86.5%	600,282,972	86.6%	9,509	607	0.8%	5,691,332	0.8%	9,376	1,871	2.6%	17,814,831	2.6%	9,522	9,522	9,522
200,001 or more	152,838	570	3,938,067,116	13,802	9.0%	371,611,248	9.4%	26,924	135,093	88.1%	3,442,335,213	87.4%	25,481	1,218	0.8%	35,811,763	0.9%	29,402	3,295	2.1%	88,308,892	2.2%	26,801	26,801	26,801
TOTAL	3,363,518	884,376	11,245,099,115	1,883,236	44.3%	2,486,106,631	22.1%	1,320	1,591,458	37.5%	7,833,576,650	69.7%	4,922	94,869	2.2%	197,881,564	1.8%	2,086	678,331	16.0%	727,534,270	6.5%	1,073	1,073	1,073
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	966	52,181	10,698,707	30,250	56.9%	1,572,913	14.7%	52	17,553	33.0%	8,708,521	81.4%	496	1,818	3.4%	282,720	2.6%	156	3,526	6.6%	134,553	1.3%	38	38	38
\$ 1 - 3,999	848	184,636	492,865	158,629	85.5%	272,193	55.2%	2	14,857	8.0%	165,333	33.5%	11	2,134	1.2%	29,626	6.0%	14	9,864	5.3%	25,713	5.2%	3	3	3
4,000 - 9,999	52,679	301,219	2,668,194	275,701	77.9%	2,174,466	81.5%	8	29,732	8.4%	337,494	12.6%	11	4,855	1.4%	108,792	4.1%	22	43,610	12.3%	47,442	1.8%	1	1	1
10,000 - 14,999	203,343	135,727	39,797,796	212,429	62.7%	38,365,025	96.4%	181	37,059	10.9%	383,721	1.0%	10	5,094	1.5%	890,090	2.2%	175	84,488	24.9%	158,960	0.4%	2	2	2
15,000 - 19,999	218,998	84,840	80,719,557	165,210	54.4%	71,244,471	88.3%	431	45,176	14.9%	1,218,718	1.5%	27	5,857	1.9%	2,392,674	3.0%	409	87,595	28.8%	5,863,694	7.3%	67	67	67
20,000 - 24,999	260,817	23,405	137,699,720	147,910	52.0%	101,435,525	73.7%	686	49,734	17.5%	7,910,728	5.7%	159	7,146	2.5%	4,700,180	3.4%	658	79,432	27.9%	23,653,287	17.2%	298	298	298
25,000 - 29,999	252,845	13,214	190,464,659	131,334	49.4%	122,439,977	64.3%	932	51,805	19.5%	18,252,438	9.6%	352	7,662	2.9%	6,918,926	3.6%	903	75,258	28.3%	42,853,318	22.5%	569	569	569
30,000 - 39,999	432,244	20,330	484,983,791	217,895	48.1%	281,904,144	58.1%	1,294	105,613	23.3%	71,809,106	14.8%	680	15,485	3.4%	19,906,924	4.1%	1,286	113,581	25.1%	111,363,617	23.0%	980	980	980
40,000 - 49,999	327,442	16,152	523,726,392	159,955	46.6%	279,627,613	53.4%	1,748	104,400	30.4%	120,632,413	23.0%	1,155	13,571	3.9%	24,090,116	4.6%	1,775	65,668	19.1%	99,376,250	19.0%	1,513	1,513	1,513
50,000 - 59,999	254,267	13,301	515,604,400	112,738	42.1%	242,478,965	47.0%	2,151	106,034	39.6%	171,857,865	33.3%	1,621	9,520	3.6%	21,307,676	4.1%	2,238	39,276	14.7%	79,959,894	15.5%	2,036	2,036	2,036
60,000 - 69,999	204,270	10,608	499,843,262	76,452	35.6%	194,391,759	38.9%	2,543	108,156	50.3%	227,232,493	45.5%	2,101	6,047	2.8%	16,431,685	3.3%	2,717	24,223	11.3%	61,787,325	12.4%	2,551	2,551	2,551
70,000 - 74,999	87,961	4,125	243,104,382	27,837	30.2%	79,913,919	32.9%	2,871	53,602	58.2%	131,555,146	54.1%	2,454	2,213	2.4%	6,810,093	2.8%	3,077	8,434	9.2%	24,825,224	10.2%	2,943	2,943	2,943
75,000 - 79,999	81,341	3,456	242,736,978	22,954	27.1%	71,394,703	29.4%	3,110	53,359	62.9%	143,769,589	59.2%	2,694	1,797	2.1%	5,920,708	2.4%	3,295	6,687	7.9%	21,651,978	8.9%	3,238	3,238	3,238
80,000 - 89,999	144,325	5,748	479,169,305	34,943	23.3%	121,253,321	25.3%	3,470	102,686	68.4%	312,989,569	65.3%	3,048	2,832	1.9%	10,421,259	2.2%	3,680	9,612	6.4%	34,505,156</				

**Exhibit B.1 Tax Year 2018: Distribution of Number of Returns Filed By Resident Taxpayers By Filing Status By FAGI Level**



**Exhibit B.2 Tax Year 2018: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By FAGI Level**

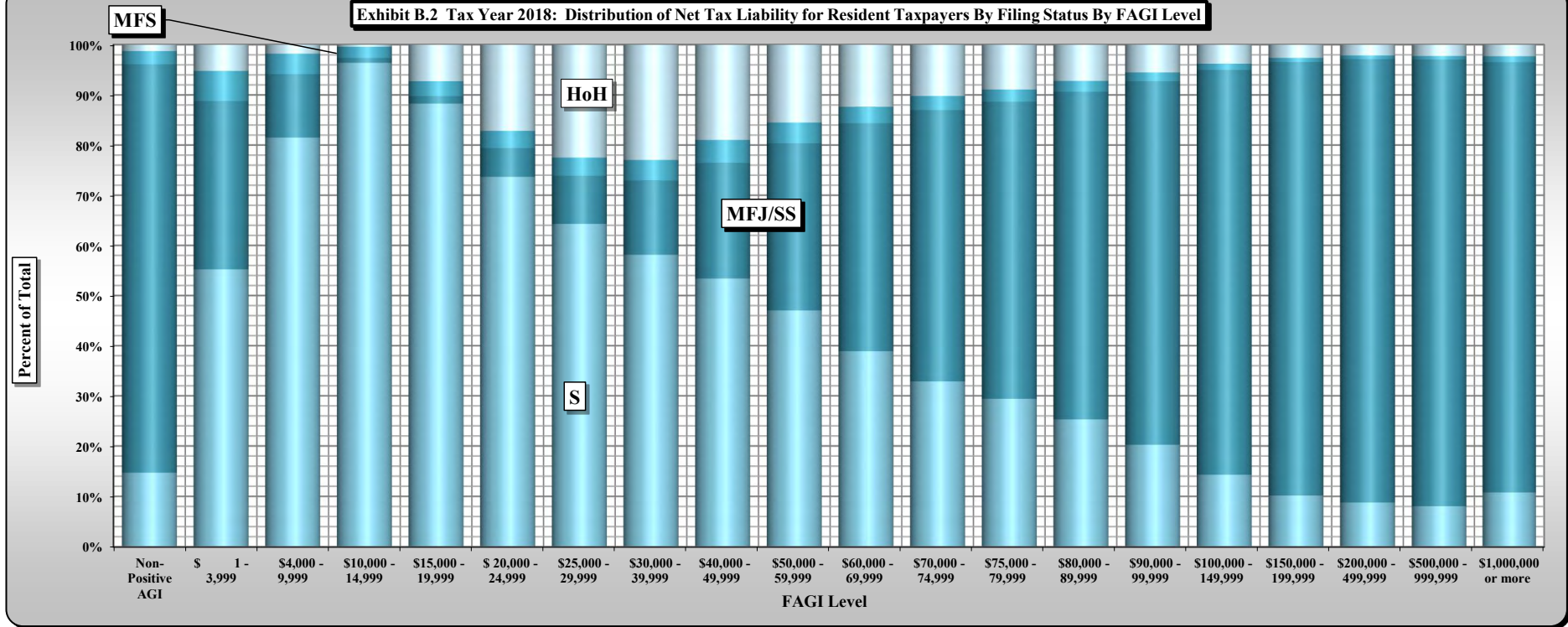


TABLE 1. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level	Number of Returns Filed: [Combined Filing Statuses] [No Tax Liability]		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All Returns] [S]	Effective Tax Rate††† [%]
			Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)1]†		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:		[before residency proration] [S]	[after residency proration] [S]							
			[Net Tax > Pre-payments] [S]	[Net Tax < Pre-payments] [S]	Number of Returns Filed	[Net Tax > Pre-payments] [S]			Child Deduction Amount† [S]	Standard Deduction	Itemized Deductions										
			Number of Returns Filed	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]			Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]									
			Number of Returns Filed	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]			Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]									
<b>ALL RETURNS</b>																					
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																					
<b>NCTI Level</b>																					
No Taxable Income	1,011,906	1,011,906	1,416	80,426	590,918	177,386,613	68,107,717,834	67,306	3,495,908,333	8,039,660,772	1,025,069,500	912,658	10,839,738,000	99,248	8,765,492,581	42,933,665,314	(8,866,130,588)	-	-		
S 1- 2,000	223,207	2,300	75,768	3,053,180	143,810	36,529,208	15,639,885,757	70,069	238,977,677	674,247,399	191,805,500	202,998	2,330,459,250	20,209	934,629,570	11,747,721,715	210,458,406	832,794	64,431		
2,001 - 4,000	186,551	440	65,999	7,573,668	119,232	32,270,888	11,424,708,082	61,242	149,993,135	487,906,559	165,006,000	173,234	1,992,180,750	13,317	613,020,830	8,316,587,078	557,060,166	30,632,725	187,559		
4,001 - 6,000	166,063	446	60,201	10,249,239	104,803	29,676,919	9,504,071,555	57,232	98,598,116	450,455,260	153,982,500	155,006	1,804,738,250	11,057	525,467,627	6,668,026,034	827,211,342	45,488,241	332,949		
6,001 - 10,000	292,971	790	108,160	25,226,352	182,947	54,553,049	15,983,684,124	54,557	216,653,355	840,843,964	275,086,500	273,934	3,239,082,000	19,037	739,734,911	11,105,590,104	2,329,875,353	128,119,754	987,446		
10,001 - 12,750	182,611	470	69,395	19,935,146	112,142	34,040,993	10,413,629,024	57,026	138,386,549	571,757,955	161,757,000	171,012	2,032,590,000	11,599	510,713,644	7,275,196,974	2,074,946,045	114,101,353	950,910		
12,751 - 15,000	142,062	403	54,654	17,410,481	86,515	26,540,558	7,899,418,622	55,605	79,384,902	444,900,694	119,147,500	132,959	1,581,280,750	9,103	393,838,427	5,439,636,153	1,970,548,388	108,360,745	972,761		
15,001 - 17,000	120,987	418	46,739	15,862,882	73,378	22,562,332	6,343,125,984	52,428	56,904,705	388,349,404	95,844,000	113,368	1,352,468,250	7,619	280,178,857	4,283,190,178	1,935,035,256	106,407,606	1,068,580		
17,001 - 20,000	168,674	596	64,722	23,303,365	102,669	31,987,617	9,549,439,167	56,615	51,122,699	578,744,913	128,070,000	157,472	1,891,251,250	11,202	380,812,927	6,621,682,776	3,118,160,170	171,467,751	1,864,850		
20,001 - 21,250	66,681	202	25,563	9,686,517	40,684	13,093,562	3,810,260,389	57,142	33,099,818	246,883,733	48,882,000	62,151	747,369,000	4,530	156,987,408	2,642,238,066	1,375,502,093	75,638,864	832,794		
21,251 - 25,000	187,851	622	72,629	28,960,443	114,030	36,395,592	11,619,825,655	61,857	96,938,319	740,637,969	136,876,500	174,545	2,111,247,250	13,306	527,086,911	8,200,915,345	3,373,619,811	238,526,113	2,905,561		
25,001 - 30,000	219,736	733	86,267	37,157,010	132,158	43,022,977	14,287,612,014	65,022	125,404,745	945,605,157	141,696,500	202,665	2,466,434,250	17,071	564,534,522	10,294,746,331	6,028,819,568	331,524,241	4,616,804		
30,001 - 40,000	356,391	1,312	141,615	68,046,267	212,680	73,161,910	26,603,482,422	74,647	311,438,252	1,721,877,148	209,038,000	323,364	4,039,581,000	33,027	1,092,738,386	19,851,686,140	12,382,763,288	680,927,854	11,162,728		
40,001 - 50,000	269,323	1,087	109,104	61,441,949	158,552	59,071,028	23,772,730,940	88,268	235,189,542	1,419,421,431	140,926,500	238,505	3,154,222,750	30,818	963,231,013	18,330,118,788	12,058,949,394	663,121,479	12,061,813		
50,001 - 60,000	203,799	1,036	83,678	53,546,298	118,685	48,934,653	21,053,651,747	103,306	395,138,251	1,094,265,009	109,107,000	176,306	2,474,914,750	27,493	925,948,942	16,844,554,297	11,159,086,782	613,638,057	12,353,758		
60,001 - 75,000	230,969	1,068	99,787	72,261,686	129,696	58,748,953	25,491,475,433	110,368	233,911,097	1,298,388,679	101,266,500	194,752	2,929,229,250	36,217	1,089,420,436	20,331,081,665	15,506,250,787	852,688,756	18,250,110		
75,001 - 80,000	62,496	252	27,761	22,359,444	34,384	16,624,450	7,826,479,158	125,232	56,014,556	348,859,044	27,388,500	51,635	801,101,000	10,861	330,440,647	6,374,704,523	4,840,709,206	266,190,590	5,875,752		
80,001 - 100,000	195,526	785	89,185	77,617,957	105,192	56,079,131	26,754,617,219	136,834	208,808,125	1,035,350,404	49,527,000	156,930	2,491,751,500	38,596	1,277,320,302	22,109,476,137	17,480,509,215	961,253,494	22,821,547		
100,001 - 120,000	128,963	430	60,566	61,191,583	67,688	41,936,147	22,542,467,386	174,798	283,204,709	737,936,331	3,338,500	97,362	1,581,319,250	31,601	1,283,399,719	19,219,678,295	14,106,521,710	775,717,530	19,110,883		
120,001 - 160,000	149,697	455	72,831	96,588,337	76,900	59,806,723	29,185,165,955	194,962	396,285,550	891,757,228	549,000	102,674	1,696,087,750	47,023	1,454,448,759	25,538,608,768	20,616,167,865	1,133,683,407	30,076,196		
160,001 - 200,000	77,619	220	38,053	69,583,227	39,165	41,270,811	19,740,465,507	254,325	294,407,867	578,822,830	260,000	46,514	774,847,500	31,105	1,125,688,266	17,555,254,778	13,817,412,587	759,819,471	21,839,288		
200,001 or more	163,960	591	78,890	498,800,154	84,218	421,890,946	139,870,398,758	853,076	6,895,876,286	4,794,839,011	669,500	66,344	1,103,214,000	97,616	10,270,732,399	130,586,819,594	84,446,392,314	4,643,707,143	367,041,657		
TOTAL	4,808,043	1,026,562	1,532,983	1,281,637,610	2,829,636	1,415,585,061	527,424,312,732	109,996	14,091,646,587	28,331,510,893	3,285,294,000	4,186,388	53,411,107,750	621,655	34,205,867,623	422,282,179,052	222,313,869,158	12,712,587,657	535,632,377	12,176,955,280	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																					
<b>Non-Positive AGI</b>																					
S 1- 3,999	201,662	200,090	1,223	5,393,936	15,051	34,506,257	(12,922,997,228)	(202,507)	2,723,661,236	592,194,708	22,957,500	44,847	544,118,750	18,968	207,936,026	(11,566,542,976)	(3,129,519,927)	13,418,624	1,251,809		
4,000 - 9,999	385,479	327,535	14,713	1,009,673	283,236	38,247,282	2,724,031,622	7,067	28,253,256	46,990,565	199,052,500	377,181	3,905,040,750	8,298	132,869,251	(1,431,668,188)	(1,385,605,432)	3,035,524	17,354		
10,000 - 14,999	368,450	146,089	82,085	10,366,274	232,425	44,451,685	40,603,665,226	12,493	27,303,859	126,053,065	373,387,500	358,373	3,930,571,750	10,077	172,431,012	27,925,758	10,005,696	42,557,453	353,961		
15,000 - 19,999	331,388	92,636	90,377	17,252,753	208,144	52,993,026	5,784,591,916	17,456	32,924,085	210,595,452	404,547,500	320,770	3,693,376,750	10,618	186,811,788	1,322,184,511	1,238,283,298	86,255,431	754,177		
20,000 - 24,999	310,795	28,152	102,696	23,661,395	192,599	55,351,256	6,986,537,543	22,480	35,814,681	313,371,445	355,521,000	299,462	3,505,365,500	11,333	208,411,046	2,639,683,233	2,498,049,787	146,588,213	1,395,526		
25,000 - 29,999	290,921	16,821	99,546	27,816,468	179,361	53,402,895	7,990,622,922	27,467	32,525,133	406,475,057	340,756,000	278,987	3,322,889,500	11,934	222,915,476	3,730,112,022	3,545,444,552	202,612,512	2,150,266		
30,000 - 39,999	495,298	26,205	175,203	59,001,872	301,668	92,279,126	17,228,103,681	34,783	68,220,758	986,813,141	501,549,000	469,423	5,690,548,500	25,875	491,431,218	9,625,982,580	9,161,915,875	516,231,917	6,084,082		
40,000 - 49,999	379,496	20,946	137,671	55,736,611	227,578	74,363,593	16,992,149,054	44,776	98,544,965	1,240,084,607	317,989,500	350,248	4,374,282,500	29,248	557,819,979	10,600,517,434	10,007,614,246	560,527,236	8,794,410		
50,000 - 59,999	298,184	17,346	109,773	51,799,967	176,954	63,252,891	16,346,436,334	54,820	70,456,404	1,484,233,363	235,798,000	267,058	3,512,288,500	31,126	596,070,027	10,588,502,488	9,935,795,399	555,259,918	10,061,271		
60,000 - 69,999	241,588	14,218	93,039	50,353,269	139,238	54,496,107	15,657,886,230	64,812	75,193,399	1,592,277,571	148,739,000	210,156	2,944,889,500	31,432	623,804,763	10,423,368,795	9,699,641,727	540,300,826	10,508,966		
70,000 - 74,999	104,289	5,781	41,177	23,924,786	59,399	24,846,994	7,556,667,466	72,459	32,249,680	786,432,894	68,198,500	89,516	1,311,044,000	14,773	297,499,083	5,125,742,669	4,738,945,471	263,490,204	5,410,460		
75,000 - 79,999	96,388	5,029	38,675	23,877,494	54,443	23,861,791	7,467,306,363	77,471	36,673,576	765,796,809	63,067,500	81,989	1,229,872,000	14,399	300,736,181	5,144,507,449	4,745,543,228	263,370,051	5,286,120		
80,000 - 89,999	171,285	8,761	71,426	46,982,343	94,144	42,965,540	14,535,557,937	84,862	90,658,227	1,531,563,220	79,527,5										

TABLE 1A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																									
Income Level	Number of Returns Filed: Tax Liability No Tax Liability		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI (includes returns with deficit) [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income (includes returns with deficit)			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability (after application of credits) [S]	Average Net Tax Per Return (All SD Returns) [S]	Effective Tax Rate††† [%]			
			Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2); § 105-153.6]		Standard Deduction††: [§ 105-153.5(a)(1)]††			[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]									
			[Net Tax > Pre-payments] [S]	[Net Tax < Pre-payments] [S]	Number of Returns Filed	Number of Returns Filed			Other Deductions [§ 105-153.5(b)]	Child Deduction [§ 105-153.5(a)]†	Number of Returns Filed	% of All Returns Filed [%]	Standard Deduction Amount [S]										Average SD [S]		
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																									
No Taxable Income	-	912,658	1,225	64,319	554,161	12,781,640	12,950,547,352	14,190	645,392,550	4,318,587,306	1,005,682,500	912,658	90.2%	10,839,738,000	11,877	(2,568,067,904)	(6,829,743,436)	265.9%	-19.8%	-	-	-	-	-	-
1 - 2,000	200,914	2,084	67,065	2,703,959	133,230	32,388,328	6,173,149,124	30,410	35,748,163	360,519,889	189,327,000	202,998	90.9%	2,330,459,250	11,480	3,328,591,148	192,368,947	5.8%	53.9%	10,578,121	59,271	10,518,850	51.82	5.47%	
2,001 - 4,000	172,826	408	60,118	6,826,406	111,986	28,854,872	4,950,864,915	28,579	43,309,501	302,631,947	163,159,500	173,234	92.9%	1,992,180,750	11,500	2,536,202,219	517,519,828	20.4%	51.2%	28,458,384	172,630	28,285,754	163.28	5.47%	
4,001 - 6,000	154,592	414	55,485	9,258,186	98,567	26,114,620	4,304,892,194	27,772	20,137,044	277,721,140	152,245,500	155,006	93.3%	1,804,738,250	11,643	2,090,324,348	772,171,890	36.9%	48.6%	42,461,667	308,380	42,153,287	271.95	5.46%	
6,001 - 10,000	273,192	742	100,292	22,757,085	171,958	47,391,193	8,291,118,520	30,267	50,723,213	531,908,619	271,731,000	273,934	93.5%	3,239,082,000	11,824	4,299,120,114	2,178,483,396	50.7%	51.9%	119,794,727	914,408	118,880,319	433.97	5.46%	
10,001 - 12,750	170,575	437	64,800	18,058,943	105,212	29,481,911	5,537,953,068	32,383	23,808,038	365,099,766	159,295,500	171,012	93.6%	2,032,590,000	11,886	3,004,775,840	1,943,192,719	64.7%	54.3%	106,856,231	885,537	105,970,674	619.67	5.45%	
12,751 - 15,000	132,579	380	51,108	15,724,896	81,007	22,755,780	4,589,960,564	34,522	23,116,268	298,998,864	117,361,000	132,959	93.6%	1,581,280,750	11,893	2,615,436,218	1,844,350,867	70.5%	57.0%	101,421,095	902,833	100,518,262	756.01	5.45%	
15,001 - 17,000	112,976	392	43,840	14,329,576	68,713	19,268,154	4,050,527,517	35,729	18,333,707	263,613,459	94,146,500	113,368	93.7%	1,352,468,250	11,930	2,358,632,925	1,813,116,864	76.9%	58.2%	99,703,329	993,343	99,709,986	870.70	5.44%	
17,001 - 20,000	156,916	556	60,542	21,099,580	95,717	27,095,018	6,146,828,591	39,034	19,589,445	406,193,175	125,239,500	157,472	93.4%	1,891,251,250	12,010	3,743,734,111	2,910,920,622	77.8%	60.9%	160,071,631	1,735,378	158,336,253	1,005.49	5.44%	
20,001 - 21,250	61,964	187	23,902	8,702,632	37,843	10,889,974	2,547,911,986	40,996	12,510,409	175,709,923	47,736,000	62,151	93.2%	747,369,000	12,025	1,586,220,112	1,282,083,867	80.8%	62.3%	70,501,808	765,807	69,736,001	1,122.04	5.44%	
21,251 - 25,000	173,666	579	67,660	25,734,845	105,770	30,334,974	7,573,630,811	43,391	26,949,096	520,907,137	133,396,500	174,545	92.9%	2,111,247,250	12,096	4,405,029,021	4,030,318,120	83.4%	63.8%	221,627,614	2,689,524	218,938,090	1,254.34	5.43%	
25,001 - 30,000	201,996	669	80,099	32,810,914	121,345	34,986,374	9,672,350,873	47,726	27,737,709	688,428,871	137,106,500	202,665	92.2%	2,466,434,250	12,170	6,408,118,961	5,559,176,933	86.8%	66.3%	305,698,594	4,233,860	301,464,734	1,487.50	5.42%	
30,001 - 40,000	322,165	1,199	129,650	58,883,500	191,772	57,554,613	17,955,825,032	55,528	64,443,305	1,228,251,791	200,607,500	323,364	90.7%	4,039,581,000	12,492	12,551,828,046	11,227,821,067	89.5%	69.9%	617,417,638	10,104,339	607,313,299	1,878.11	5.41%	
40,001 - 50,000	237,535	970	97,809	51,880,032	139,197	44,643,675	15,850,265,496	66,457	58,869,718	980,235,902	133,803,500	238,505	88.6%	3,154,222,750	13,225	11,640,873,062	10,675,254,786	91.7%	73.4%	587,032,151	10,783,962	576,248,189	2,416.08	5.40%	
50,001 - 60,000	175,397	909	73,800	44,371,251	101,250	40,531,752	13,698,022,897	77,695	52,724,149	745,811,807	102,683,000	176,306	86.5%	2,474,914,750	14,038	10,427,337,489	9,650,105,736	92.5%	76.1%	530,659,201	10,715,102	519,944,099	2,949.10	5.39%	
60,001 - 75,000	193,854	898	86,705	58,601,206	106,786	40,583,959	17,685,344,577	90,810	72,450,576	829,749,366	97,784,000	194,752	84.3%	2,995,229,250	14,918	13,930,033,537	13,660,607,826	93.8%	78.8%	718,697,725	15,754,687	702,943,038	3,609.43	5.38%	
75,001 - 80,000	51,431	204	23,612	17,700,142	27,734	11,265,005	5,249,733,957	101,670	22,222,758	212,699,042	25,389,500	51,635	82.6%	801,101,000	15,515	4,232,767,173	3,999,084,740	94.5%	80.6%	219,909,698	4,833,901	215,075,797	4,165.31	5.38%	
80,001 - 100,000	156,296	634	74,726	60,081,546	81,252	35,277,708	17,831,188,734	113,625	76,774,750	647,211,626	43,817,000	156,930	80.3%	2,491,751,500	15,878	14,725,183,358	14,021,454,422	95.2%	82.6%	771,039,971	18,389,869	752,650,102	4,796.09	5.37%	
100,001 - 120,000	97,033	329	48,350	46,706,491	48,445	23,727,875	13,045,715,241	133,992	95,997,380	415,930,147	3,047,500	97,362	75.5%	1,581,319,250	16,242	11,141,415,724	10,640,901,937	95.5%	85.4%	585,143,101	14,621,762	570,521,339	5,859.79	5.36%	
120,001 - 160,000	102,369	305	53,783	66,617,443	48,337	29,990,038	16,801,551,226	163,640	115,118,057	478,207,139	362,000	102,674	68.6%	1,696,087,750	16,519	14,742,012,394	14,095,221,054	95.6%	87.7%	775,096,217	20,750,916	754,345,301	7,346.99	5.35%	
160,001 - 200,000	46,374	140	25,071	43,353,712	21,166	18,532,461	9,637,586,118	207,198	96,487,934	295,031,528	146,000	46,514	59.9%	7,796,887,500	16,658	8,664,049,024	8,257,289,853	95.3%	89.9%	454,068,309	13,483,514	440,584,795	9,472.09	5.34%	
200,001 or more	66,117	227	37,018	186,499,889	28,906	80,433,033	27,878,175,147	420,206	1,060,610,106	754,365,367	333,500	66,344	40.5%	1,103,214,000	16,629	27,080,872,377	24,814,236,723	91.6%	97.1%	1,364,534,979	76,123,376	1,288,411,603	19,420.17	5.19%	
<b>TOTAL</b>	<b>3,261,067</b>	<b>925,321</b>	<b>1,326,660</b>	<b>812,766,555</b>	<b>2,480,354</b>	<b>810,115,957</b>	<b>23,242,143,940</b>	<b>55,519</b>	<b>2,659,666,516</b>	<b>15,097,813,909</b>	<b>3,199,400,500</b>	<b>4,186,388</b>	<b>87.1%</b>	<b>53,411,107,750</b>	<b>12,758</b>	<b>163,374,488,297</b>	<b>136,664,938,757</b>	<b>83.7%</b>	<b>70.3%</b>	<b>7,890,772,191</b>	<b>209,222,419</b>	<b>7,681,549,772</b>	<b>1,834.89</b>	<b>5.35%</b>	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																									
Non-Positive AGI	786	44,061	609	2,259,359	10,792	18,884,901	(4,826,856,227)	(107,629)	1,041,338,447	183,339,826	15,577,500	44,847	70.3%	5,444,118,750	12,133	(4,528,553,856)	(2,099,502,280)	46.4%	93.8%	7,325,200	673,857	6,651,343	148.31	-0.14%	
1 - 3,999	279	196,423	465	188,330	108,257	6,642,859	435,273,777	2,213	14,291,675	10,344,124	44,830,000	196,702	97.5%	1,908,611,750	9,688	(1,511,220,422)	(1,474,397,491)	97.6%	-347.2%	[D]	[D]	282,225	1.43	0.06%	
4,000 - 9,999	56,554	320,627	13,853	763,744	281,980	36,794,113	2,663,971,735	7,063	18,531,597	38,871,971	197,875,000	377,181	97.8%	3,805,600,750	10,088	(1,359,284,389)	(1,316,216,172)	96.8%	-51.0%	[D]	[D]	2,365,377	6.27	0.09%	
10,000 - 14,999	218,468	139,905	79,948	10,101,964	227,915	42,308,983	4,776,194,760	12,490	20,367,903	112,011,753	371,795,000	358,733	97.3%	3,930,571,750	10,968	82,184,160	62,210,629	75.7%	1.8%	41,513,155	347,831	41,165,324	114.87	0.92%	
15,000 - 19,999	233,337	87,843	87,597	16,466,126	202,982	50,103,616	5,598,746,699	17,454	23,212,387	182,828,097	402,280,000	320,770	96.8%	3,693,376,750	11,514	1,343,474,239	1,261,564,361	93.9%	24.0%	84,252,178	740,493	83,511,685	260.35	1.49%	
20,000 - 24,999	275,621	23,431	99,364	22,582,869	186,863	52,033,506	6,731,435,542	22,478	25,995,067	268,936,732	352,862,500	299,462	96.4%	3,505,365,500	11,706	2,630,265,877	2,491,980,894	94.7%	39.1%	143,290,579	1,330,184	141,960,395	474.05	2.11%	
25,000 - 29,999	265,672	13,315	95,908	26,365,087	172,978	49,575,860	7,662,371,165	27,465	21,605,437	343,093,743	337,568,000	278,987	95.9%	3,322,889,500	11,911	3,429,425,359	3,499,193,972	95.1%	48.0%	197,388,815	2,079,306	195,309,509	700.07	2.55%	
30,000 - 39,999	448,739	20,864	167,296	55,363,454	286,692	82,677,709	10,320,078,141	34,766	47,264,845	817,256,651	493,370,500	469,423	94.8%	5,690,548,500	12,122	9,366,167,335	8,918,505,722	95.2%	57.4%	498,394,090	6,431,727	491,962,363	1,048.02	3.01%	
40,000 - 49,999	334,002	16,246	128,789	50,874,661	209,914	63,113,979	15,672,826,556	44,748	43,568,595	990,144,826															

TABLE 1B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																											
Income Level	Number of Returns Filed:	D-400 Filing Financial Statistics:					Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]				NCIT as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All ID Returns] [S]	Effective Tax Rate††† [%]			
		Balance Tax Due/Overpayment		Federal AGI					Additions [§ 105-153.5(c),(e)]/§ 105-153.6		Itemized Deductions††† [§ 105-153.5(a)(2)]††		[before residency proration]		[after residency proration]		Effective Proration Factor [%]										
		Balance Tax Due	Overpayment	[Net Tax > Pre-payments]	Number of Returns Filed	[Net Tax < Pre-payments]			Other Deductions [§ 105-153.5(b)]	Child Deduction [§ 105-153.5(a)1]††	Number of Returns Filed††	% of All Returns Filed [%]	Deduction Amount [S]	Average ID [S]	[before residency proration]	[after residency proration]											
		Number of Returns Filed	Number of Returns Filed	Amount [S]	Amount [S]	Amount [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount†† [S]	Total	Ded= S0	[S]	[S]	[S]		[S]									
A. BY SIZE OF NC TAXABLE INCOME																											
NCTI Level																											
No Taxable Income	-	99,248	191	16,107	36,757	54,604,972	55,157,170,482	555,751	2,850,515,783	3,721,073,466	19,387,000	99,248	11,068	9.8%	8,765,492,581	88,319	45,501,733,218	(2,036,387,152)	-4.5%	82.5%	-	-	-	-	-	-	-
\$ 1 - 2,000	19,993	316	8,703	349,221	10,580	4,140,880	9,466,736,633	468,442	203,229,514	313,727,510	2,478,500	20,209	1,089	9.1%	934,629,570	86,248	18,089,459	18,089,459	0.2%	88.9%	994,722	5,160	989,562	48.97	5.47%		
2,001 - 4,000	13,285	32	5,881	747,262	7,246	3,416,017	6,473,843,167	486,134	106,683,634	185,274,612	1,846,500	13,317	770	7.1%	613,020,830	46,033	5,780,384,859	39,540,338	0.7%	89.3%	2,174,341	14,929	2,159,412	162.15	5.46%		
4,001 - 6,000	11,025	32	4,716	991,053	6,236	3,562,300	5,199,179,361	470,216	78,461,072	172,734,120	1,737,000	11,057	474	6.7%	525,467,627	47,524	4,577,701,686	55,039,452	1.2%	88.0%	3,026,574	24,569	3,002,005	271.50	5.45%		
6,001 - 10,000	18,989	48	7,868	2,469,267	10,989	7,161,856	7,692,565,604	404,085	165,930,142	308,935,345	3,355,500	19,037	779	6.5%	739,734,911	38,858	6,806,469,990	151,391,957	2.2%	88.5%	8,325,027	73,038	8,251,989	433.47	5.45%		
10,001 - 12,750	11,566	33	3,495	1,876,203	6,930	4,559,081	4,875,675,956	420,353	114,578,511	260,658,189	2,461,500	11,599	441	6.4%	510,713,644	44,031	4,270,421,134	131,753,326	3.1%	87.6%	7,245,122	65,353	7,179,769	619.00	5.45%		
12,751 - 15,000	9,080	23	3,546	1,685,585	5,508	3,784,778	3,309,458,058	363,557	56,268,634	145,901,830	1,786,500	9,103	306	6.4%	393,838,427	43,265	2,824,199,935	126,197,521	4.5%	85.3%	6,939,650	69,928	6,869,722	754.67	5.44%		
15,001 - 17,000	7,593	26	2,899	1,533,307	4,665	3,294,178	2,292,598,467	300,905	38,570,998	127,585,855	1,697,500	7,619	238	6.3%	280,178,857	36,774	1,924,557,253	121,918,392	6.3%	83.9%	6,074,277	75,237	6,029,400	870.07	5.44%		
17,001 - 20,000	11,162	40	4,180	2,403,785	6,952	4,892,600	3,402,610,576	303,750	31,533,254	172,551,738	2,830,500	11,202	337	6.6%	380,812,927	33,995	2,877,948,665	207,239,548	7.2%	84.6%	11,396,120	129,472	11,266,648	1,005.77	5.44%		
20,001 - 21,250	4,515	15	1,661	983,885	2,841	2,203,588	1,262,348,403	278,664	23,976,769	71,173,810	1,146,000	4,530	120	6.8%	156,987,408	34,655	1,057,017,119	93,418,226	8.8%	83.7%	5,137,056	66,987	5,070,609	1,129.22	5.43%		
21,251 - 25,000	13,263	43	4,969	3,225,588	8,260	6,060,618	4,046,194,844	304,088	69,989,223	219,730,832	3,480,000	13,306	364	7.1%	527,086,911	39,613	3,365,886,324	307,301,691	9.1%	83.2%	16,898,499	216,037	16,682,462	1,253.75	5.43%		
25,001 - 30,000	17,007	64	6,168	4,346,096	10,813	8,306,603	4,615,261,141	270,357	97,667,036	257,176,256	4,590,000	17,071	442	7.8%	564,534,522	33,070	3,886,627,369	469,642,624	12.1%	84.2%	25,825,647	382,944	25,442,703	1,490.40	5.42%		
30,001 - 40,000	32,914	113	11,965	9,162,767	20,908	15,607,297	8,647,657,391	261,836	246,994,947	493,625,357	8,430,500	33,027	536	9.3%	1,092,738,386	33,086	7,299,858,095	1,154,942,237	15.8%	84.4%	63,510,216	1,058,389	62,451,827	1,890.93	5.41%		
40,001 - 50,000	30,701	117	11,295	9,561,917	19,355	14,427,353	7,922,465,443	257,073	176,319,824	439,185,529	7,123,000	30,818	336	11.4%	963,231,013	31,255	6,689,245,725	1,383,694,607	20.7%	84.4%	76,089,328	1,277,851	74,811,477	2,427.53	5.41%		
50,001 - 60,000	27,366	127	9,878	9,175,048	17,435	13,119,902	7,355,628,850	267,546	342,414,102	348,453,202	6,424,000	27,493	265	13.5%	925,948,942	33,679	6,417,216,808	1,508,981,046	23.5%	87.2%	82,978,856	1,638,656	81,340,200	2,958.58	5.39%		
60,001 - 75,000	36,047	170	13,082	13,660,480	22,910	18,214,994	9,860,130,856	215,538	161,460,521	468,639,313	8,482,500	36,217	288	15.7%	1,089,420,436	30,080	6,401,049,128	2,436,642,961	38.1%	82.0%	133,991,031	2,749,423	131,241,608	3,623.76	5.39%		
75,001 - 80,000	10,813	48	4,149	4,659,302	6,650	5,359,444	2,576,745,201	237,248	33,791,798	136,160,002	1,999,000	10,861	69	17.4%	330,440,647	30,425	2,141,937,350	841,624,466	39.3%	83.1%	46,280,892	1,041,851	45,239,041	4,165.27	5.38%		
80,001 - 100,000	38,445	151	14,459	17,536,410	23,940	20,801,424	8,923,428,485	231,201	132,033,375	388,138,778	5,710,000	38,596	167	19.7%	1,277,320,320	33,095	7,384,292,779	3,459,054,793	46.8%	82.8%	190,213,523	4,431,678	185,781,845	4,813.50	5.37%		
100,001 - 120,000	31,500	101	12,216	16,485,901	19,243	18,208,272	9,496,752,145	300,521	187,207,329	322,006,184	291,000	31,601	111	24.5%	1,283,399,719	40,613	8,078,262,571	3,465,619,773	42.9%	85.1%	190,574,429	4,489,121	186,085,308	5,888.59	5.37%		
120,001 - 160,000	46,873	150	19,048	29,770,894	27,753	29,816,685	12,383,614,730	263,352	281,167,493	413,550,089	187,000	47,023	162	31.4%	1,454,448,759	30,931	10,796,596,374	6,520,946,811	60.4%	87.2%	358,586,830	9,325,280	349,261,550	7,427.46	5.36%		
160,001 - 200,000	31,025	80	12,982	25,731,515	17,999	22,738,351	10,102,879,389	324,799	197,919,933	283,791,302	114,000	31,105	63	40.1%	1,125,668,366	36,190	8,891,205,754	5,560,127,734	62.5%	88.0%	305,751,162	8,355,774	297,395,388	9,561.02	5.35%		
200,001 or more	97,252	364	41,872	312,300,264	55,312	341,457,913	111,992,223,611	1,147,273	5,835,266,180	4,400,473,635	336,000	97,616	111	59.5%	10,270,732,939	105,216	103,519,947,217	9,632,155,591	57.6%	92.4%	3,279,172,164	29,918,281	2,988,253,883	30,612.34	5.01%		
TOTAL	520,414	101,241	206,323	468,871,055	349,282	605,469,105	295,001,168,792	474,542	11,431,980,071	13,233,696,984	85,893,500	621,655	18,568	12.9%	34,205,867,623	55,024	258,907,690,755	85,648,930,401	33.1%	87.8%	4,821,815,466	326,409,958	4,495,405,508	7,231.35	5.13%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI																											
S 1 - 3,999	354	18,614	210	3,134,577	4,259	15,621,356	(8,096,141,001)	(426,832)	1,682,322,789	408,854,882	7,380,000	18,968	10,164	29.7%	207,936,026	10,962	(7,037,989,120)	(1,030,017,647)	14.6%	86.9%	6,093,424	577,952	5,515,472	290.78	-0.07%		
4,000 - 9,999	1,293	3,608	758	326,784	1,416	699,746	9,165,148	1,848	7,457,288	3,715,208	562,500	4,960	1,420	2.5%	63,844,022	12,871	(51,496,295)	(46,165,619)	89.6%	-561.9%	[D]	[D]	517,563	104.35	5.65%		
10,000 - 14,999	1,390	6,968	860	246,019	3,346	1,453,169	60,059,887	7,238	9,721,659	8,118,594	1,177,500	8,298	1,094	2.2%	132,869,251	16,012	(72,383,799)	(69,389,260)	95.9%	-120.5%	[D]	[D]	652,793	78.67	1.09%		
15,000 - 19,999	3,893	6,184	2,137	434,310	4,510	2,142,702	126,870,466	12,590	6,935,956	14,041,312	1,592,500	10,077	733	2.7%	172,431,012	17,111	(54,258,402)	(52,204,573)	96.2%	-42.8%	1,044,298	6,130	1,038,168	103.02	0.82%		
20,000 - 19,999	5,415	5,203	786	662,627	5,162	2,889,410	185,845,217	17,503	9,711,698	27,767,355	2,627,500	10,618	643	3.2%	186,811,788	17,594	(3,281,663)	(23,281,063)	109.4%	-11.5%	1,289,628	13,684	1,989,569	187.38	1.07%		
20,000 - 24,999	7,022	4,311	3,332	1,078,527	5,736	3,317,750	255,102,001	22,510	9,819,614	44,434,713	2,658,500	11,333	557	3.6%	208,411,046	18,390	9,417,356	6,068,893	64.4%	3.7%	3,297,634	65,342	3,232,292	285.21	1.27%		
25,000 - 29,999	8,428	3,506	3,638	1,451,561	6,383	3,827,035	328,251,757	27,506	10,919,696	63,381,314	3,188,000	11,934	515	4.1%	222,915,476	18,679	49,686,663	46,250,580	93.1%	15.1%	5,233,697	70,960	5,152,737	431.77	1.57%		
30,000 - 39,999	20,354	5,521	7,907	3,638,418	14,976	9,601,418	908,025,540	35,093	20,955,913	169,556,490	8,178,500	25,875	700	5.2%	491,431,218	18,993	259,815,245	243,410,153	93.7%	28.6%	17,837,827	252,355	17,585,472	679.63	1.94%		
40,000 - 49,999	24,548	4,700	8,882	4,861,950	17,664	11,249,614	1,319,322,498	45,108	54,976,370	249,939,781	9,130,500	29,248	492	7.7%	557,819,979	19,072	557,408,609	510,946,622	91.7%								



TABLE 2. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

		Number of Returns Filed (\$0 Tax Liability)		D-400 Filing Financial Statistics		Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [D]	Computed Tax Liability [after application of credits] [S]	Itemized Deductions†† [§ 105-153.5(a)(2)]:						
Income Level	NCTI Level	[Combined Filing Statuses]	as a % of All Returns Filed [%]	Number of Returns Filed	[Net Pre-payments] Amount [S]			Additions [§ 105-153.5(c),(e); § 105-153.6]		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:		Standard Deduction		[before residency proration] [S]			[after residency proration] [S]	Effective Proration Factor [%]	Qualifying Home Mortgage Interest [S]	Real Estate Property Taxes [S]	Allowed Home Mtg Estate Taxes [S]	Charitable Contributions/Repayment of Claim of Right Income [S]	Medical and Dental Expenses [S]
						Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed†	Deduction Amount [S]											
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	1,011,906	100.0%	590,918	177,386,613	68,107,717,834	67,306	3,495,908,333	8,039,660,772	1,025,069,500	912,658	10,839,738,000	99,248	8,765,492,581	42,933,665,314	(8,866,130,588)	-21%	63%	-	640,979,542	357,593,668	790,211,587	6,754,996,236	1,220,284,758
S 1- 2,000	2,300	1.0%	1,021	280,511	96,533,568	41,971	782,933	34,970,861	2,297,500	2,084	23,999,500	216	17,077,703	18,968,937	513,327	3%	20%	27,759	1,193,031	692,899	1,606,790	13,629,374	1,843,539
2,001 - 4,000	440	0.2%	101	53,582	13,520,318	30,728	165,027	701,221	480,000	408	4,623,500	32	704,038	7,176,586	1,358,282	19%	53%	74,687	280,648	138,395	345,640	184,757	173,641
4,001 - 6,000	446	0.3%	72	30,253	14,336,525	32,145	13,567	929,082	419,500	414	4,700,500	32	772,703	7,528,307	2,212,698	29%	53%	121,672	201,126	99,741	262,070	252,483	258,150
6,001 - 10,000	790	0.3%	100	48,408	24,463,546	30,967	626,876	2,067,466	968,000	742	8,869,000	48	1,134,245	12,051,711	6,340,307	53%	49%	348,662	325,509	142,186	407,690	302,859	423,696
10,001 - 12,750	470	0.3%	55	36,856	15,347,429	32,654	69,250	754,142	597,500	437	5,216,750	33	868,957	7,979,330	5,320,645	67%	52%	292,579	174,319	74,412	224,779	312,615	331,563
12,751 - 15,000	403	0.3%	36	70,381	12,590,266	31,241	1,190,112	929,181	440,000	380	4,466,000	23	632,027	7,313,170	6,320,027	87%	58%	306,242	156,519	66,625	195,631	209,756	226,640
15,001 - 17,000	418	0.3%	53	38,129	14,764,888	35,323	132,238	518,155	408,500	392	4,653,250	26	566,012	8,751,209	6,671,113	76%	59%	366,838	203,117	90,687	262,641	146,284	157,087
17,001 - 20,000	596	0.4%	48	64,861	21,828,382	36,625	654,627	1,434,587	636,000	556	6,662,250	40	843,767	12,906,405	11,006,947	85%	59%	605,267	315,882	328,761	296,033	218,973	218,973
20,001 - 25,000	824	0.3%	72	107,718	35,217,108	42,739	375,893	2,517,824	667,500	766	8,886,500	58	1,236,097	22,285,800	18,564,425	83%	63%	1,020,865	396,267	155,906	520,080	327,820	388,197
25,001 - 30,000	733	0.3%	90	109,797	34,941,032	47,669	259,291	2,049,031	532,000	669	7,955,500	64	1,636,438	23,027,354	20,102,166	87%	66%	1,105,423	454,177	329,999	636,870	368,818	362,750
30,001 - 40,000	1,312	0.4%	158	264,311	71,999,497	54,878	390,450	3,623,896	838,000	1,199	14,299,250	113	2,547,307	51,081,494	45,774,206	90%	71%	2,517,141	833,154	521,285	1,048,757	1,045,562	452,988
40,001 - 50,000	1,087	0.4%	131	219,692	70,521,335	64,877	197,664	3,276,319	475,500	970	11,509,750	117	2,074,523	53,382,907	48,837,604	91%	76%	2,685,568	917,330	307,503	1,135,848	767,870	170,805
50,001 - 60,000	1,036	0.5%	104	192,915	75,422,785	72,802	259,246	2,485,161	301,000	909	10,503,500	127	2,272,609	60,165,761	56,589,467	94%	80%	3,111,847	882,263	336,752	1,163,082	864,169	199,358
60,001 - 75,000	1,068	0.5%	136	250,585	91,074,045	85,275	855,326	4,039,861	279,500	898	11,103,750	170	3,281,705	73,224,555	71,388,831	97%	80%	3,925,673	1,452,688	487,733	1,815,882	1,253,601	212,222
75,001 - 100,000	1,037	0.4%	172	559,543	120,603,193	116,300	718,547	4,522,529	237,500	838	11,677,750	199	4,379,668	100,504,293	89,367,378	89%	83%	4,914,328	1,851,229	689,421	2,353,193	1,696,843	329,632
100,001 - 200,000	1,105	0.3%	287	187,652,168	169,821	4,280,871	10,705,083	5,500	7,727,219	311	11,490,500	331	9,496,171	160,235,785	148,631,983	93%	85%	8,173,281	3,737,607	1,446,021	4,595,536	73,203,606	777,962
200,001 or more	591	0.4%	301	9,440,465	893,653,083	1,512,103	88,979,668	66,884,740	-	227	3,550,750	364	74,967,590	837,229,671	824,112,506	98%	94%	45,317,947	6,007,187	2,927,357	5,886,657	[D]	[D]
TOTAL	1,026,562	21.4%	593,855	190,881,838	69,902,187,002	68,093	3,595,859,919	8,182,069,911	1,034,653,000	925,321	10,993,906,000	101,241	8,889,940,141	44,397,477,869	(7,503,769,692)	-17%	64%	74,915,779	660,267,348	366,236,472	813,001,494	6,850,126,686	1,226,811,961
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	62,675	98.2%	14,610	31,715,540	(11,972,755,451)	(191,029)	1,001,451,016	444,879,984	21,727,500	44,061	533,513,750	18,614	199,535,063	(12,170,960,732)	(3,370,711,790)	28%	102%	157,205	92,382,334	44,544,218	98,627,983	4,570,430	96,336,650
S 1- 3,999	200,090	99.2%	109,263	7,136,032	441,498,863	2,207	7,114,653	12,370,400	45,255,000	196,423	1,902,514,250	3,667	63,059,794	(1,574,585,928)	(1,535,379,666)	98%	-357%	[D]	14,297,164	7,128,971	19,919,363	3,769,008	39,371,423
4,000 - 9,999	327,535	85.0%	242,158	31,084,117	2,185,493,056	6,673	7,114,653	44,302,650	198,733,000	320,627	3,308,583,250	6,908	129,788,105	(1,488,727,689)	(1,440,662,930)	97%	-68%	7,736	26,127,547	13,601,620	37,874,885	12,888,874	79,024,346
10,000 - 14,999	146,089	39.6%	93,192	22,129,221	1,827,830,771	12,512	4,319,993	118,780,812	350,312,500	139,905	1,998,123,750	6,184	138,500,887	(773,567,184)	(761,823,482)	98%	-42%	114,398	23,780,812	12,505,556	34,287,923	15,845,310	88,367,654
15,000 - 19,999	92,636	28.0%	60,772	21,446,378	1,572,818,372	16,978	5,243,697	181,733,906	283,727,500	87,433	1,294,590,500	5,203	128,495,594	(310,485,431)	(326,311,338)	105%	-20%	218,327	21,968,317	10,787,962	30,157,180	16,536,201	81,802,213
20,000 - 24,999	28,152	9.1%	13,679	6,865,648	625,424,480	22,216	4,887,888	222,742,030	78,777,000	23,841	336,386,750	4,311	118,039,949	(125,632,906)	(159,977,961)	127%	-20%	423,145	18,763,240	10,282,726	26,380,452	16,468,193	75,190,849
25,000 - 29,999	16,821	5.8%	5,953	3,181,361	460,870,214	27,399	2,041,996	256,326,730	16,369,000	13,315	172,352,250	3,506	102,780,485	(84,916,255)	(126,959,108)	150%	-18%	666,914	14,312,177	7,998,442	20,715,413	15,377,651	66,687,421
30,000 - 39,999	26,205	5.3%	9,190	5,228,098	911,125,034	34,769	4,825,479	551,409,372	12,758,000	20,684	272,837,250	5,521	168,928,104	(89,982,213)	(191,613,657)	213%	-10%	1,881,525	22,012,736	12,464,572	32,229,720	27,721,633	108,976,751
40,000 - 49,999	20,946	5.5%	7,689	4,410,155	938,765,638	44,818	5,104,618	594,555,174	7,665,500	16,246	219,247,000	4,700	147,286,833	(24,884,251)	(145,929,182)	586%	-3%	2,184,234	18,061,804	10,565,487	26,936,901	26,237,960	94,111,972
50,000 - 59,999	17,346	5.8%	6,604	4,097,360	951,956,055	54,880	5,390,162	6,149,213,365	6,246,000	12,967	178,218,250	4,379	139,330,948	18,629,654	(114,786,575)	-61%	2%	2,578,562	17,287,255	10,539,030	25,933,309	25,997,829	87,399,810
60,000 - 69,999	14,218	5.9%	5,505	3,717,780	920,192,959	64,720	4,592,446	566,860,309	4,130,500	10,262	147,374,500	3,956	132,416,429	74,003,667	(34,202,299)	-99%	8%	2,880,193	17,485,335	10,397,244	25,881,188	25,013,145	81,522,096
70,000 - 74,999	5,781	5.5%	2,299	1,599,816	418,689,858	72,425	2,198,698	251,821,742	1,825,000	4,154	62,221,250	1,627	53,690,575	51,329,989	(27,457,315)	-53%	12%	1,385,738	7,447,094	4,587,819	11,223,100	10,939,564	31,527,911
75,000 - 79,999	5,029	5.2%	2,000	1,553,429	389,510,082	77,453	2,868,310	224,624,023	1,640,000	3,556	54,348,000	1,473	51,887,823	59,878,546	(22,322,998)	-37%	15%	1,185,068	7,513,232	4,117,954	10,912,969	10,735,967	30,238,887
80,000 - 89,999	8,761	5.1%	3,473	2,908,742	742,700,158	84,773	4,866,001	424,845,486	2,163,000	6,144	96,703,250	2,617	93,230,589	130,623,835	(40,530,168)	-31%	18%	2,139,039	14,772,660	8,135,388	21,214,149	20,233,443	51,782,997
90,000 - 99,999	6,966	4.7%	2,677	2,586,476	660,195,129	94,774	7,305,634	354,672,578	1,873,000	4,746	76,102,250	2,220	80,191,784	154,661,151	(20,391,017)	-13%	23%	2,043,839	13,617,951	7,608,421	19,254,675	18,945,908	41,991,201
100,000 - 149,999	17,602	4.0%	6,309	7,565,225	2,111,547,901	119,961	21,115,551	889,131,536	1,448,500	11,107	180,292,000	6,495	241,595,859	820,195,557	619,017	0%	39%	6,592,025	50,780,648				

TABLE 2A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																																			
FAGI Level	Aggregate Number of Returns Filed [S0 Tax Liability]		D-400 Filing Financial Statistics Overpayment		Federal AGI [includes returns with deficit]		Average Federal AGI Value		Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits]		RESIDENCY STATUS																
									Standard Deduction††††:					Returns Filled with \$0 Tax Liability		Average SD			[before residency proration]		[after residency proration]		Resident Returns†				Part-Year Resident Returns††/ Nonresident Returns†††								
									Additions [§ 105-153.5(c),(c2); § 105-153.6]		Other Deductions [§ 105-153.5(b)]		Child Deduction [§ 105-153.5(a)]†										%	of All SD Returns	Deduction Amount	%	Returns Filed	Gross Tax Liability	%	of Bracket	Returns Filed	Gross Tax Liability	%	of Bracket	
									Additions	Other Deductions	Child Deduction Amount*	%	%										%	%	%	%	%	%	%	%	%	%	%	%	%
[Combined Filing Statuses]	Std Ded as a % of S0 Tax Returns [%]	Number of Returns Filed	[Net Tax‡ < Pre-payments]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]														
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																																			
Non-Positive AGI	62,675	70.3%	10,515	17,362,031	(4,521,094,916)	(102,610)	491,890,040	138,391,614	14,840,000	44,061	98.2%	533,513,750	12,109	(4,715,950,240)	(2,232,442,682)	47.3%	[D]	39,859	90.5%	[D]	[D]	4,202	9.5%	[D]	[D]										
S	1 - 3,999	200,090	98.2%	108,199	6,569,711	434,724,806	2,213	5,585,958	9,557,132	44,727,500	196,423	99.9%	1,902,514,250	9,686	(1,516,488,118)	(1,479,544,014)	97.6%	[D]	181,471	92.4%	[D]	[D]	14,952	7.6%	[D]	[D]									
	4,000 - 9,999	327,535	97.9%	239,275	29,757,164	2,135,343,521	6,660	4,733,897	37,495,871	197,672,500	320,627	85.0%	3,308,583,250	10,319	(1,403,674,203)	(1,359,364,583)	96.8%	[D]	294,797	91.9%	[D]	[D]	25,830	8.1%	[D]	[D]									
	10,000 - 14,999	146,089	95.8%	90,385	20,602,443	1,750,984,283	12,516	2,677,326	106,135,746	348,877,500	139,905	39.0%	1,998,123,750	14,282	(699,475,387)	(690,641,399)	98.7%	[D]	129,994	92.9%	[D]	[D]	9,911	7.1%	[D]	[D]									
	15,000 - 19,999	92,636	94.4%	58,220	19,618,231	1,482,190,832	16,952	1,581,049	158,515,557	281,880,000	87,433	27.3%	1,294,590,500	14,807	(251,214,176)	(266,617,663)	106.1%	[D]	80,113	91.6%	[D]	[D]	7,320	8.4%	[D]	[D]									
	20,000 - 24,999	28,152	84.7%	11,605	5,249,866	528,853,985	22,183	2,911,016	190,112,545	77,022,000	23,841	8.0%	336,386,750	14,110	(71,756,294)	(106,235,129)	148.0%	414,525	19,496	81.8%	404,509	97.6%	4,345	18.2%	10,016	2.4%									
	25,000 - 29,999	16,821	79.2%	4,329	1,845,927	364,750,650	27,394	702,679	213,979,896	15,179,000	13,315	4.8%	172,352,250	12,944	(36,057,817)	(78,488,245)	217.7%	651,944	10,055	75.5%	636,642	97.7%	3,260	24.5%	15,302	2.3%									
	30,000 - 39,999	26,205	78.9%	6,618	2,824,492	719,374,365	34,779	2,076,071	451,041,236	11,209,500	20,684	4.4%	272,837,250	13,191	(13,637,550)	(111,657,514)	818.8%	1,825,605	15,464	74.8%	1,799,541	98.6%	5,220	25.2%	26,064	1.4%									
	40,000 - 49,999	20,946	77.6%	5,625	2,581,152	727,796,980	44,799	1,847,954	466,779,808	6,744,500	16,246	4.6%	219,247,000	13,495	36,873,626	(76,062,279)	-206.3%	2,068,749	12,082	74.4%	2,037,862	98.5%	4,164	25.6%	30,887	1.5%									
	50,000 - 59,999	17,346	74.8%	4,712	2,485,833	710,976,527	54,830	3,148,894	462,140,669	5,564,500	12,967	4.9%	178,218,250	13,744	68,202,002	(50,938,163)	-74.7%	2,367,980	9,612	74.1%	2,343,716	99.0%	3,355	25.9%	24,264	1.0%									
	60,000 - 69,999	14,218	72.2%	3,779	2,145,109	663,999,341	64,705	1,515,113	404,074,137	3,656,000	10,262	4.9%	147,374,500	14,361	110,409,817	(17,087,322)	-15.5%	2,566,931	7,345	71.6%	2,543,817	99.1%	2,917	28.4%	23,114	0.9%									
	70,000 - 74,999	5,781	71.9%	1,587	1,010,790	300,778,701	72,407	1,263,838	178,481,032	1,590,000	4,154	4.6%	62,221,250	14,979	59,750,257	(5,979,405)	-10.0%	1,242,506	2,846	68.5%	1,229,944	99.0%	1,308	31.5%	12,562	1.0%									
	75,000 - 79,999	5,029	70.7%	1,366	892,186	275,399,670	77,446	1,121,033	155,990,158	1,450,000	3,556	4.3%	54,348,000	15,283	64,732,545	(2,963,689)	-4.6%	1,008,547	2,334	65.6%	986,670	97.8%	1,222	34.4%	21,877	2.2%									
	80,000 - 89,999	8,761	70.1%	2,350	1,633,098	520,519,067	84,720	1,722,360	294,831,961	1,862,000	6,144	4.3%	96,703,250	15,739	128,844,217	(10,396,579)	-8.1%	1,767,764	3,862	62.9%	1,739,950	98.4%	2,282	37.1%	27,814	1.6%									
	90,000 - 99,999	6,966	68.1%	1,735	1,415,949	449,531,436	94,718	3,672,498	237,396,764	1,527,000	4,746	3.9%	76,102,250	16,035	138,177,920	3,426,036	2.5%	1,693,105	2,834	59.7%	1,649,404	97.4%	1,912	40.3%	43,701	2.6%									
	100,000 - 149,999	17,602	63.1%	3,771	4,065,621	1,325,070,419	119,300	8,798,232	536,768,626	1,108,000	11,107	3.3%	180,292,000	16,232	615,700,025	47,400,989	7.7%	5,241,556	5,109	46.0%	5,103,246	97.4%	5,998	54.0%	138,310	2.6%									
	150,000 - 199,999	6,907	52.1%	857	1,647,919	616,043,107	171,171	6,315,965	97,488,048	-	3,599	3.0%	58,107,000	16,145	466,764,024	37,494,195	8.0%	2,312,533	668	18.6%	2,189,946	94.7%	2,931	81.4%	122,587	5.3%									
	200,000 - 499,999	11,849	37.6%	948	2,001,979	1,298,664,570	291,180	28,088,938	80,167,450	-	4,460	4.5%	73,206,000	16,414	1,173,380,058	61,606,808	5.3%	3,483,584	322	7.2%	3,271,263	93.9%	4,138	92.8%	212,321	6.1%									
	500,000 or more	10,954	16.4%	572	2,320,320	3,971,267,444	2,217,346	81,874,490	127,297,450	-	1,791	10.8%	29,184,750	16,295	3,896,659,734	77,099,503	2.0%	4,255,782	50	2.8%	4,129,394	97.0%	1,741	97.2%	126,388	3.0%									
TOTAL	1,026,562	90.1%	556,448	126,029,821	13,755,174,788	14,865	651,527,351	4,346,645,701	1,014,910,000	925,321	22.1%	10,993,906,000	11,881	(1,948,759,562)	(6,261,391,135)	321.3%	31,253,303	818,313	88.4%	30,407,312	97.3%	107,008	11.6%	845,991	2.7%										

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2018  
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar (tax) year 2018  
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year 2018 with North Carolina reportable income  
 Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.  
 This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of tax credits.  
 ‡Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.  
 Gross tax liability=computed tax liability before application of tax credits  
 SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.  
 \*Child Deduction: a taxpayer is allowed a deduction for each dependent child for whom the taxpayer is allowed a federal child tax credit (allowable deduction amounts range from \$500-\$2,500 per child based on filing status and FAGI).  
 ††††In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.  
 Standard deduction allowances applicable for tax year 2018 vary according to filing status: S=\$8,750; MFJ/SS=\$17,500; MFS=\$8,750; and HH=\$14,000.  
 Effective with TCJA enactment, an individual may claim the standard deduction on the federal income tax 1040 form and itemize deductions for NC income tax purposes. Allowable itemized deductions provisions for NC tax purposes include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), charitable contributions as allowed for federal tax purposes, medical and dental expenses allowed under section 213 of the Internal Revenue Code, and, in certain instances, the repayment of income included in FAGI in an earlier taxable year. NC does not allow a deduction for state and local taxes and foreign income taxes.  
 Proration (taxable percentage) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.  
 [D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

TABLE 2B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																									
Income Level	Aggregate Number of Returns Filed [S0 Tax Liability]		D-400 Filing Financial Statistics		Federal AGI [includes returns with deficit]	Average Federal AGI Value [S]	Modifications to Federal AGI					Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [S]	RESIDENCY STATUS									
	[Combined Filing Statuses]	[Itd Ded as a % of S0 Tax Returns [%]]	Overpayment				Additions [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a1)]†			Itemized Deductions†††† [§ 105-153.5(a)(2)]			[before residency proration] [S]	[after residency proration] [S]		Effective Proration Factor [%]	Resident Returns†			Part-Year Resident Returns††					
			Number of Returns Filed	[Net Tax] < Pre-payments [S]			Returns Filed with S0 Tax Liability	Returns Filed with S0 Tax Liability	% of All ID Returns [%]	Deduction Amount [S]	Average ID [S]	Number of Returns [S]					% of Bracket Total [%]	Gross Tax Amount [S]	% of Bracket Total [%]	Number of Returns [S]	% of Bracket Total [%]	Gross Tax Amount [S]	% of Bracket Total [%]		
																								Number of Returns [S]	% of Bracket Total [%]
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																									
Non-Positive AGI	62,675	29.7%	4,095	14,353,509	(7,451,660,535)	(400,326)	509,560,976	306,488,370	6,887,500	18,614	98.1%	199,535,063	10,720	(7,455,010,492)	(1,138,269,108)	15.3%	[D]	12,322	66.2%	[D]	[D]	6,292	33.8%	[D]	[D]
\$ 1 - 3,999	200,090	1.8%	1,064	566,321	6,774,057	1,847	1,528,695	2,813,268	527,500	3,667	73.9%	63,059,794	17,197	(58,097,810)	(55,835,652)	96.1%	[D]	3,165	86.3%	[D]	[D]	502	13.7%	[D]	[D]
4,000 - 9,999	327,535	2.1%	2,883	1,326,953	50,149,535	7,260	2,454,363	6,806,779	1,062,500	6,908	83.2%	129,788,105	18,788	(85,053,486)	(81,298,347)	95.6%	[D]	6,422	93.0%	[D]	[D]	486	7.0%	[D]	[D]
10,000 - 14,999	146,089	4.2%	2,807	1,526,778	76,846,488	12,427	1,642,667	12,645,066	1,435,000	6,184	61.4%	138,500,887	22,397	(74,091,798)	(71,182,083)	96.1%	[D]	5,733	92.7%	[D]	[D]	451	7.3%	[D]	[D]
15,000 - 19,999	92,636	5.6%	2,552	1,828,147	90,627,540	17,418	3,662,468	23,218,349	1,847,500	5,203	49.0%	128,495,594	24,696	(59,271,255)	(59,693,675)	100.7%	[D]	4,727	90.9%	[D]	[D]	476	9.1%	[D]	[D]
20,000 - 24,999	28,152	15.3%	2,074	1,615,782	96,570,495	22,401	1,976,872	32,629,485	1,755,000	4,311	38.0%	118,039,494	27,381	(53,876,612)	(53,742,832)	99.8%	27,655	3,909	90.7%	25,297	91.5%	402	9.3%	2,358	8.5%
25,000 - 29,999	16,821	20.8%	1,624	1,335,434	96,119,564	27,416	1,339,317	42,346,834	1,190,000	3,506	29.4%	102,780,485	29,316	(48,858,438)	(48,470,863)	99.2%	35,224	3,159	90.1%	32,432	92.1%	347	9.9%	2,792	7.9%
30,000 - 39,999	26,205	21.1%	2,572	2,403,606	191,750,669	34,731	2,749,408	100,368,136	1,548,500	5,521	21.3%	168,928,104	30,597	(76,344,663)	(79,956,143)	104.7%	88,919	4,866	88.1%	87,886	98.8%	655	11.9%	1,033	1.2%
40,000 - 49,999	20,946	22.4%	2,064	1,829,003	210,968,658	44,887	3,256,664	127,775,366	921,000	4,700	16.1%	147,286,833	31,338	(61,757,877)	(69,866,903)	113.1%	108,567	4,070	86.6%	107,343	98.9%	630	13.4%	1,224	1.1%
50,000 - 59,999	17,346	25.2%	1,892	1,611,527	240,979,528	55,031	2,241,268	152,780,696	681,500	4,379	14.1%	139,330,948	31,818	(49,572,348)	(63,848,412)	128.8%	132,961	3,689	84.2%	117,820	88.6%	690	15.8%	15,141	11.4%
60,000 - 69,999	14,218	27.8%	1,726	1,572,671	256,193,618	64,761	3,077,333	162,786,172	474,500	3,956	12.6%	132,416,429	33,472	(36,406,150)	(56,332,977)	154.7%	259,291	3,263	82.5%	249,321	96.2%	693	17.5%	9,970	3.8%
70,000 - 74,999	5,781	28.1%	712	589,026	117,911,157	72,472	934,860	73,340,710	235,000	1,627	11.0%	53,690,575	33,000	(8,420,268)	(21,477,910)	255.1%	123,201	1,279	78.6%	121,282	98.4%	348	21.4%	1,919	1.6%
75,000 - 79,999	5,029	29.3%	634	661,243	114,110,412	77,468	1,747,277	68,633,865	190,000	1,473	10.2%	51,887,823	35,226	(4,853,999)	(19,359,309)	398.8%	155,349	1,122	76.2%	145,896	93.9%	351	23.8%	9,453	6.1%
80,000 - 89,999	8,761	29.9%	1,123	1,275,644	222,181,091	84,899	3,143,641	130,013,525	301,000	2,617	9.7%	93,230,589	35,625	(1,779,618)	(30,133,589)	-169.3%	295,507	1,886	72.1%	277,243	93.8%	731	27.9%	18,264	6.2%
90,000 - 99,999	6,966	31.9%	942	1,170,527	210,663,693	94,894	3,633,136	117,275,814	346,000	2,220	8.7%	80,191,784	36,122	16,483,231	(23,817,107)	-144.5%	289,861	1,507	67.9%	274,274	94.6%	713	32.1%	15,587	5.4%
100,000 - 149,999	17,602	36.9%	2,538	3,499,604	786,477,482	121,090	12,317,319	352,362,910	340,500	6,495	6.4%	241,595,859	37,197	204,495,532	(46,781,972)	-22.9%	1,340,301	3,474	53.5%	1,271,423	94.9%	3,021	46.5%	68,878	5.1%
150,000 - 199,999	6,907	47.9%	882	1,767,951	571,528,749	172,772	15,995,849	131,679,885	-	3,308	5.1%	112,282,948	33,943	343,561,765	7,320,002	2.1%	1,270,855	821	24.8%	1,209,352	95.2%	2,487	75.2%	61,503	4.8%
200,000 - 499,999	11,849	62.4%	1,577	3,344,100	2,330,980,679	315,466	94,943,794	166,669,102	-	7,389	6.3%	262,716,825	35,555	1,996,538,546	54,431,696	2.7%	4,133,412	456	6.2%	3,981,077	96.3%	6,933	93.8%	152,335	3.7%
500,000 or more	10,954	83.6%	3,646	22,574,191	57,927,839,334	6,321,929	2,278,126,481	1,824,789,878	-	9,163	14.6%	6,526,182,002	712,232	51,854,993,935	615,936,627	1.2%	28,633,968	193	2.1%	28,251,335	98.7%	8,970	97.9%	382,633	1.3%
TOTAL	1,026,562	9.9%	37,407	64,852,017	56,147,012,214	554,588	2,944,332,568	3,835,424,210	19,743,000	101,241	16.3%	8,889,940,141	87,810	46,346,237,431	(1,242,378,557)	-2.7%	43,662,476	66,063	65.3%	42,758,327	97.9%	35,178	34.7%	904,149	2.1%

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2018  
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar (tax) year 2018  
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year 2018 with North Carolina reportable income  
 Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.  
 This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of tax credits.  
 ‡Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.  
 Gross tax liability=computed tax liability before application of tax credits  
 SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.  
 \*Child Deduction: a taxpayer is allowed a deduction for each dependent child for whom the taxpayer is allowed a federal child tax credit (allowable deduction amounts range from \$500-\$2,500 per child based on filing status and FAGI).  
 ††††In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.  
 Standard deduction allowances applicable for tax year 2018 vary according to filing status: S=\$8,750; MFJ/SS=\$17,500; MFS=\$8,750; and HH=\$14,000.  
 Effective with TCJA enactment, an individual may claim the standard deduction on the federal income tax 1040 form and itemize deductions for NC income tax purposes. Allowable itemized deductions provisions for NC tax purposes include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), charitable contributions as allowed for federal tax purposes, medical and dental expenses allowed under section 213 of the Internal Revenue Code, and, in certain instances, the repayment of income included in FAGI in an earlier taxable year. NC does not allow a deduction for state and local taxes and foreign income taxes.  
 The 101,241 count of TY2018 returns claiming itemized deductions includes 11,134 returns that reported a value of \$0 on the line designated for the N.C. standard/N.C. itemized deduction; such returns include returns for which the taxpayer is ineligible for claiming the standard deduction.  
 Itemized deductions claimed=values reported on the form D-400 Sch S by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).  
 Proration (taxable percentage) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.  
 [D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

Exhibit 2.1 Tax Year 2018: Number of Returns With \$0 Tax Liability by Filing Status

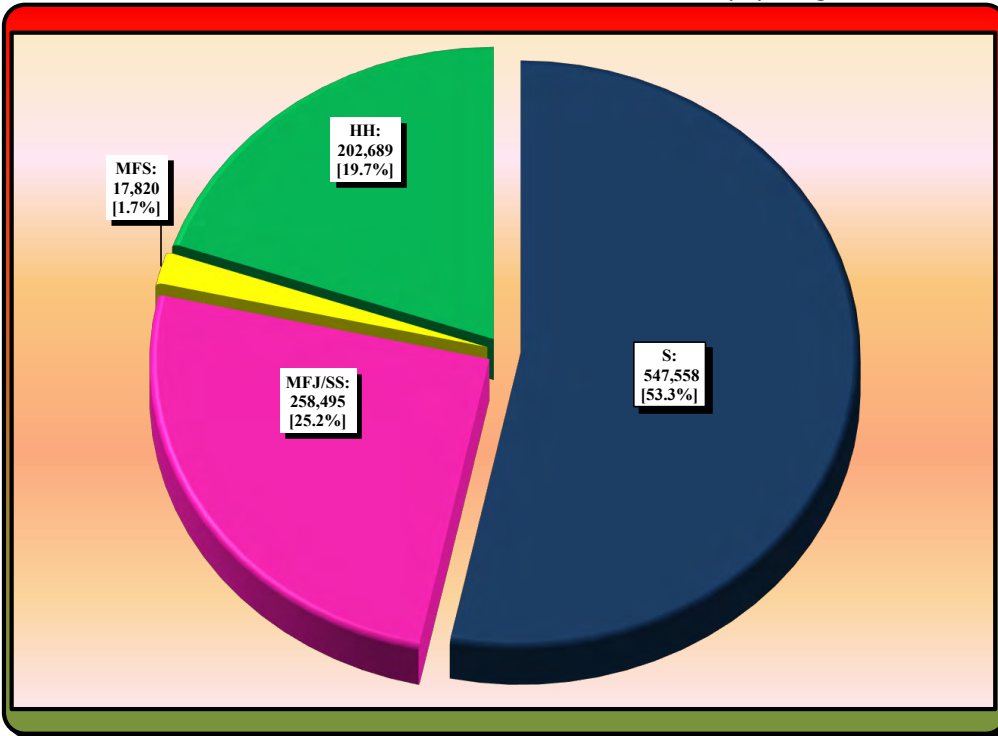
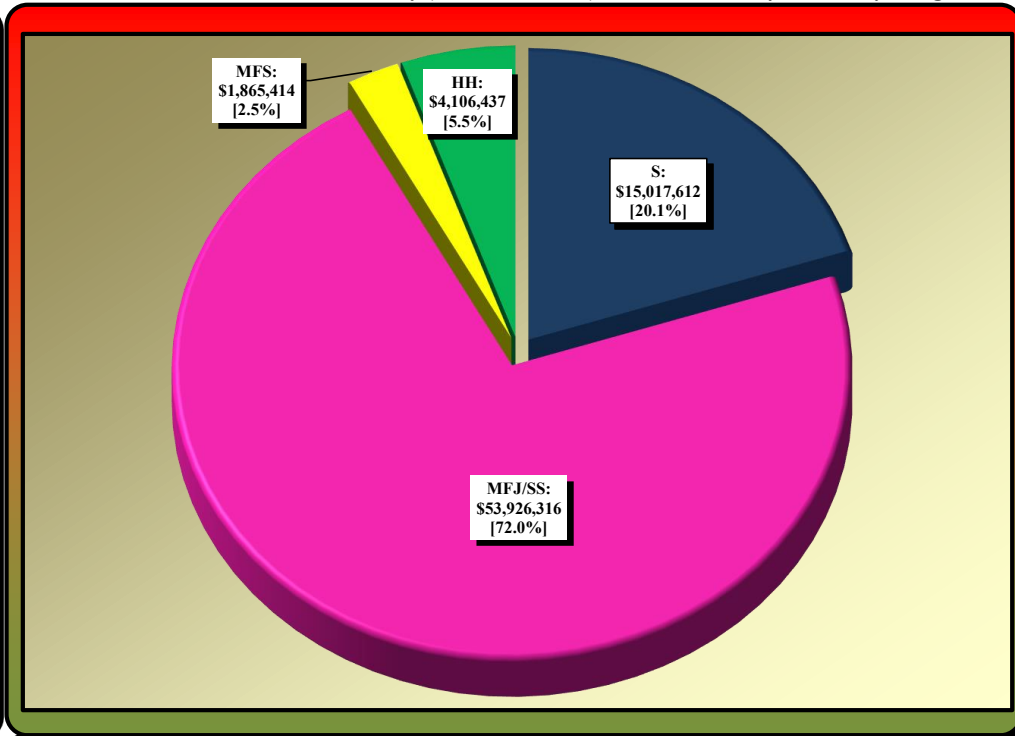


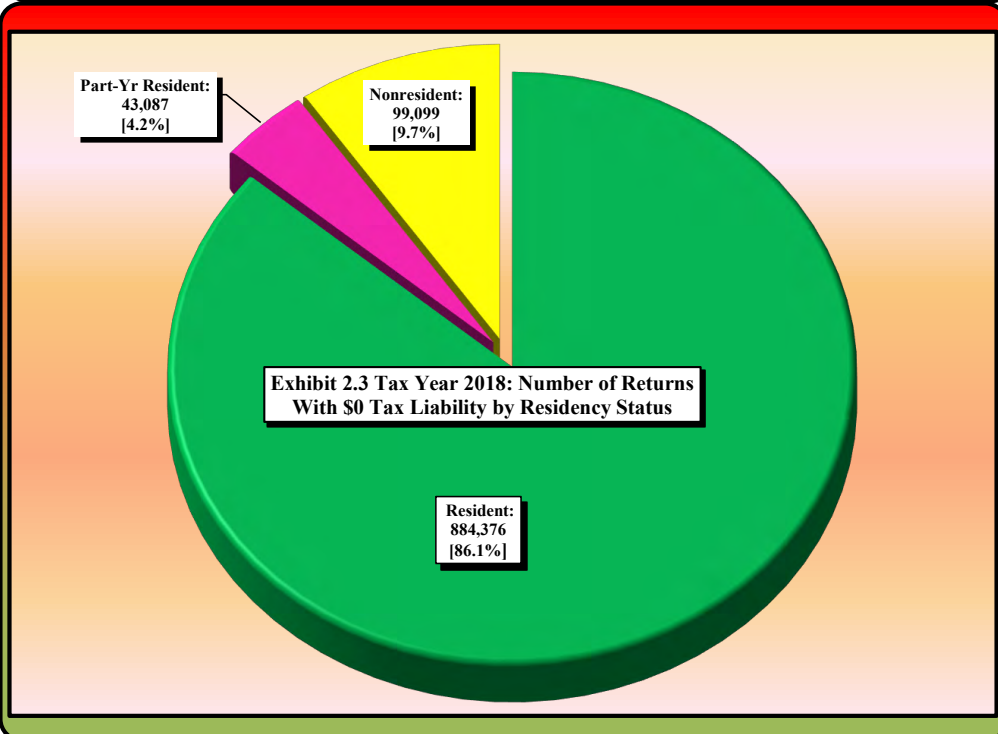
Exhibit 2.2 Tax Year 2018: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Filing Status



Part-Yr Resident:  
43,087  
[4.2%]

Nonresident:  
99,099  
[9.7%]

Exhibit 2.3 Tax Year 2018: Number of Returns With \$0 Tax Liability by Residency Status



Part-Yr Resident:  
\$1,502,552  
[2.0%]

Nonresident:  
\$247,588  
[0.3%]

Exhibit 2.4 Tax Year 2018: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Residency Status

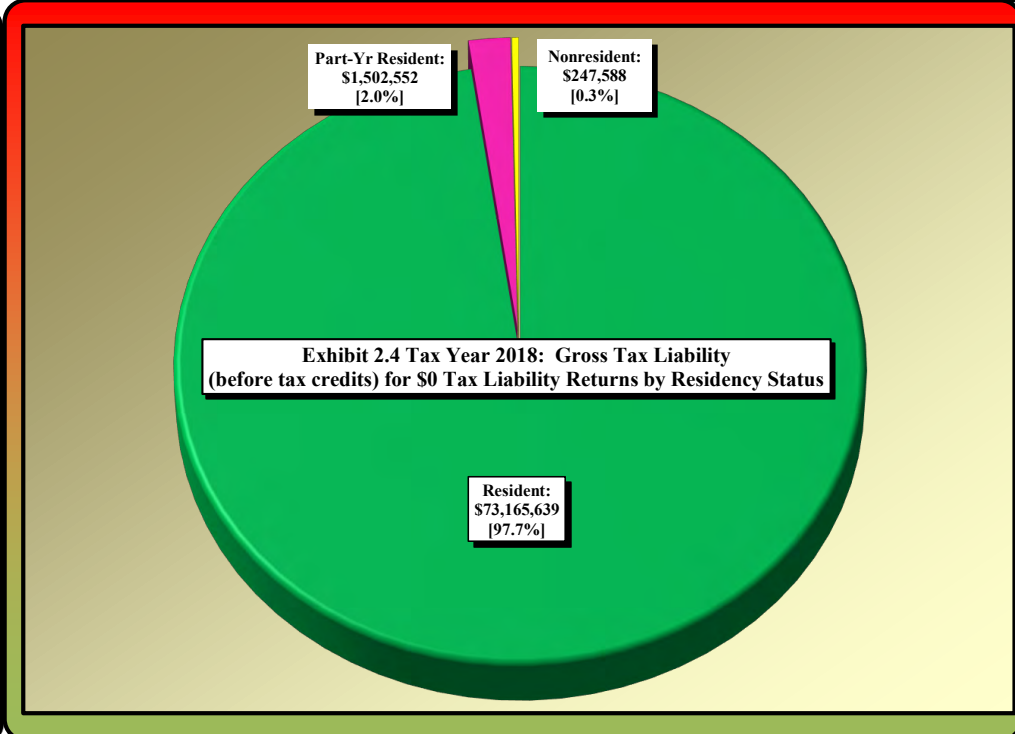


TABLE 3. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level	Number of Returns Filed [S]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit]	Average Federal AGI Value [S]	Modifications to Federal AGI:								Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate+++ [%]
		Balance Tax Due/Overpayment		Overpayment				Additions [§ 105-153.5(c),(2); § 105-153.6]				Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:				[before residency proration] [S]	[after residency proration] [S]					
		Balance Tax Due	Overpayment	Other Deductions [§ 105-153.5(b)]				Standard Deduction		Itemized Deductions												
		Number of Returns Filed	[Net Tax] > Pre-payments [S]	Number of Returns Filed	[Net Tax] < Pre-payments [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]								
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
No Taxable Income																						
\$	1 - 2,000	128,657	44,711	1,780,859	82,053	13,877,790	3,433,922,158	26,691	56,851,033	163,916,761	21,144,000	121,374	1,062,022,500	7,283	172,442,285	2,071,247,645	121,341,992	6,672,533	41,139	6,631,394	51.54	5.47%
	2,001 - 4,000	107,556	42,138	4,642,728	64,563	11,032,065	2,605,395,994	24,224	44,608,343	131,334,471	13,718,500	101,981	892,333,750	5,575	145,727,449	1,466,890,167	320,993,776	17,651,472	121,031	17,530,441	162.99	5.46%
	4,001 - 6,000	92,673	38,677	6,110,500	53,289	8,905,088	2,218,160,751	23,935	15,415,776	112,359,524	10,203,500	87,766	767,952,500	4,907	106,176,240	1,236,884,763	460,896,348	25,344,732	223,577	25,121,155	271.07	5.45%
	6,001 - 10,000	156,268	68,456	14,532,016	86,622	14,616,167	4,310,900,779	27,587	23,184,088	218,287,143	13,930,500	147,401	1,289,758,750	8,867	190,985,278	2,621,123,196	1,241,338,757	68,261,349	587,457	67,673,892	433.06	5.45%
	10,001 - 12,750	95,771	43,478	11,188,760	51,610	8,629,279	2,989,781,667	31,218	16,488,650	148,469,512	7,992,000	90,350	790,562,500	5,421	124,732,958	1,934,513,347	1,088,256,574	59,843,381	555,712	59,287,669	619.06	5.45%
	12,751 - 15,000	74,419	33,755	9,483,850	40,090	6,921,390	2,497,196,202	33,556	14,167,653	115,669,383	5,418,500	70,103	613,401,250	4,316	109,193,904	1,667,680,818	1,031,991,952	56,749,490	570,541	56,178,949	754.90	5.44%
	15,001 - 17,000	62,310	28,340	8,480,884	33,406	5,925,799	2,126,843,647	34,133	18,130,749	109,451,189	4,086,000	58,689	513,528,750	3,621	99,127,640	1,418,780,817	996,250,136	54,783,858	610,872	54,172,986	869.41	5.44%
	17,001 - 20,000	85,671	38,553	12,225,043	46,291	8,141,801	3,079,579,653	35,947	9,193,927	155,673,537	3,699,000	80,435	703,806,250	5,236	97,467,891	2,128,126,902	1,583,511,521	1,037,996	86,039,584	1,004.30	5.43%	
	20,001 - 21,250	33,993	15,035	4,972,222	18,676	3,288,652	1,251,514,896	36,817	3,684,061	65,421,817	1,472,500	31,849	278,678,750	2,144	37,138,629	872,487,261	701,227,260	38,560,528	479,809	38,080,719	1,120.25	5.43%
	21,251 - 25,000	95,366	42,378	14,802,234	52,255	9,244,782	3,782,310,389	39,661	19,605,389	202,620,051	3,352,500	88,965	778,443,750	6,401	120,648,961	2,696,850,516	2,202,086,074	121,092,968	1,642,924	119,450,044	1,252.54	5.42%
	25,001 - 30,000	111,968	49,687	18,382,804	61,493	11,420,960	4,987,027,314	44,540	15,755,367	255,219,191	2,423,500	103,782	908,022,500	8,186	160,067,138	3,676,980,352	3,072,329,184	168,947,130	2,566,356	166,380,774	1,485.97	5.42%
	30,001 - 40,000	170,077	74,178	30,578,745	94,746	19,235,134	8,992,154,066	52,871	33,952,292	409,881,708	2,135,000	154,150	1,348,812,500	15,927	277,480,883	6,987,796,267	5,899,298,197	324,402,172	5,890,731	318,511,441	1,872.75	5.40%
	40,001 - 50,000	112,333	47,246	23,014,503	64,250	14,685,873	7,070,404,561	62,941	27,050,064	281,950,140	564,000	97,520	803,300,000	14,813	250,962,807	5,710,677,678	5,013,704,617	275,703,516	5,533,619	270,169,897	2,405.08	5.39%
	50,001 - 60,000	71,414	29,478	17,270,204	41,160	11,516,430	6,286,469,882	88,029	29,719,224	209,787,100	[D]	58,465	511,568,750	12,949	253,122,127	5,341,711,129	3,900,350,396	214,480,183	5,166,132	209,314,051	2,930.99	5.37%
	60,001 - 75,000	63,322	27,394	19,856,934	35,253	12,046,594	5,881,987,437	92,890	36,257,232	212,522,593	[D]	48,016	420,140,000	15,306	331,228,002	4,954,625,115	4,227,061,377	232,446,195	6,098,926	226,347,269	3,574.54	5.35%
	75,001 - 80,000	14,072	6,310	5,548,727	7,636	3,099,224	1,492,114,771	106,034	11,022,696	51,296,746	[D]	9,827	85,986,250	4,245	66,459,328	1,299,395,143	1,089,533,277	59,913,460	1,576,571	58,336,889	4,145.60	5.35%
	80,001 - 100,000	36,664	16,579	16,897,439	19,759	9,452,075	4,563,700,342	124,474	37,578,902	156,190,275	[D]	24,242	212,117,500	12,422	218,683,220	4,014,288,249	3,259,418,780	179,235,522	5,070,985	174,164,537	4,750.29	5.34%
	100,001 - 120,000	19,559	9,215	12,709,165	10,172	6,491,937	3,641,476,545	186,179	40,237,597	101,625,337	[D]	11,652	101,955,000	7,907	206,794,686	3,271,008,043	2,131,783,967	117,226,777	6,303,287	113,623,350	5,809.26	5.33%
	120,001 - 160,000	18,087	9,064	16,988,798	8,874	8,497,598	3,614,361,481	199,832	55,897,178	115,062,724	[D]	9,563	83,676,250	8,524	232,238,277	3,239,281,407	2,476,305,817	136,172,059	4,728,826	131,443,233	7,267.28	5.31%
	160,001 - 200,000	7,878	4,125	11,536,633	3,705	5,301,315	2,023,754,965	256,887	54,476,900	70,071,530	[D]	3,760	32,900,000	4,118	128,768,769	1,846,491,566	1,399,248,978	76,944,685	2,868,281	74,076,404	9,402.95	5.29%
	200,001 or more	15,027	7,627	72,397,453	7,298	54,169,222	20,556,156,979	1,367,948	984,043,896	1,139,951,824	[D]	5,593	48,938,750	9,434	2,229,121,866	8,162,188,435	8,160,488,056	448,745,279	29,862,567	418,882,712	27,875.34	5.13%
<b>TOTAL</b>		<b>2,113,565</b>	<b>677,164</b>	<b>333,432,046</b>	<b>1,204,403</b>	<b>296,789,414</b>	<b>107,343,028,865</b>	<b>50,788</b>	<b>1,992,312,329</b>	<b>6,591,243,156</b>	<b>168,077,000</b>	<b>1,900,421</b>	<b>16,628,683,750</b>	<b>213,144</b>	<b>6,965,279,352</b>	<b>78,982,057,935</b>	<b>46,843,376,939</b>	<b>2,770,254,869</b>	<b>78,837,479</b>	<b>2,691,417,390</b>	<b>1,273.40</b>	<b>5.34%</b>
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
Non-Positive AGI																						
\$	1 - 3,999	172,612	865	706,084	6,133	7,500,032	(1,931,516,605)	(54,018)	305,636,150	73,833,238	560,000	25,243	220,876,250	10,514	64,829,238	(1,985,979,181)	(1,035,116,014)	2,189,525	219,736	1,969,789	55.09	-0.10%
	4,000 - 9,999	301,427	13,961	280,974	97,726	5,239,851	383,433,705	2,221	11,073,954	6,598,267	9,005,000	169,178	1,480,307,500	3,434	40,114,886	(1,141,517,995)	(1,113,321,407)	4,766,643	14,718	461,925	2.68	0.12%
	10,000 - 14,999	233,846	79,046	9,916,905	142,175	22,770,551	2,904,424,884	12,420	10,812,300	87,478,912	48,840,000	226,401	1,981,008,750	7,445	117,719,861	680,189,662	644,129,706	40,927,761	333,929	40,593,832	173.59	1.40%
	15,000 - 19,999	183,846	74,742	15,092,204	100,185	15,404,239	3,203,541,567	17,425	10,803,346	132,565,740	31,855,000	176,381	1,543,333,750	7,465	120,598,155	1,385,992,268	1,305,163,107	76,217,144	682,454	75,534,690	410.86	2.36%
	20,000 - 24,999	164,959	70,664	17,392,378	86,750	13,513,338	3,705,016,265	22,460	11,542,495	172,076,529	16,165,000	157,459	1,377,766,250	7,500	124,268,352	2,026,282,629	1,909,201,116	108,660,637	1,135,478	107,525,159	651.83	2.90%
	25,000 - 29,999	146,252	62,907	17,555,292	76,721	12,292,341	4,014,375,143	27,448	9,501,947	204,776,615	11,536,000	138,786	1,214,377,500	7,466	125,710,835	2,467,476,140	2,328,799,730	131,334,530	1,592,519	129,742,011	887.11	3.23%
	30,000 - 39,999	241,142	102,279	32,003,221	129,401	21,510,437	8,385,188,635	34,773	19,589,974	457,785,145	8,878,500	225,861	1,976,283,750	15,281	128,092,912	5,703,677,213	5,405,349,306	302,290,309	4,506,091	297,784,218	1,234.89	3.55%
	40,000 - 49,999	177,860	74,872	27,166,160	95,914	18,581,090	7,954,735,060	44,725	20,329,484	553,132,228	2,530,500	160,704	1,406,160,000	17,156	286,519,510	5,726,722,306	5,400,895,136	301,324,933	5,455,140	295,869,793	1,663.50	3.72%
	50,000 - 59,999	126,449	52,255	22,471,279	68,693	15,676,275	6,921,363,724	54,693	17,688,712	646,848,136	659,500	108,218	946,907,500	18,331	304,846,459	5,039,790,841	4,711,328,889	262,878,593	5,332,160	257,546,433	2,035.15	3.72%
	60,000 - 69,999	86,931	36,214	19,105,005	46,628	13,285,653	5,621,150,139	64,662	19,436,351	607,321,925	-	68,914	602,997,500	18,017	304,979,078	4,125,287,987	3,814,653,049	212,460,298	4,867,465	207,592,833	2,388.02	3.69%
	70,000 - 74,999	32,054	13,764	8,221,749	16,865	5,563,194	2,321,138,160	72,413	9,350,384	254,648,924	-	24,105	210,918,750	7,949	134,820,932	1,730,099,938	1,579,857,952	87,761,787	2,242,806	85,518,981	2,667.97	3.68%
	75,000 - 79,999	26,757	11,747	7,465,662	13,874	5,110,223	2,071,514,459	77,420	9,038,527	219,374,025	-	19,417	169,898,750	7,340	127,092,891	1,564,187,320	1,415,454,886	78,				

TABLE 3A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI LEVEL BY DEDUCTION TYPE

SINGLE: STANDARD DEDUCTION																							
Income Level	Aggregate Number of Returns Filed [S]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Return [S-SD Returns] [S]	Effective Tax Rate††† [%]			
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c)2] Additions [§ 105-153.6]		Standard Deduction††		[§ 105-153.5(a)(1)]††	[before residency proration] [S]	[after residency proration] [S]							Effective Proportion Factor [%]		
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Number of Returns Filed	[Child Ded [§ 105-153.5(a)]†	Number of Returns Filed	% of Returns Filed [%]											Standard Deduction Amount [S]	% of SD/ID Value Amount [S]
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	540,480	656	24,955	306,268	37,703,082	3,677,430,335	7,430	148,247,065	1,384,180,136	494,938	91.6%	4,330,707,500	75.5%	(1,889,210,237)	(2,705,409,234)	143.2%	-51.4%	-	-	-	-	-	-
\$ 1 - 2,000	128,657	41,319	1,630,896	78,483	12,272,599	2,083,881,169	17,169	7,348,384	116,597,566	121,374	94.3%	1,062,022,500	86.0%	912,609,487	114,630,970	12.6%	43.8%	6,303,522	38,800	6,264,722	51.62	5.47%	
2,001 - 4,000	107,556	39,449	4,287,494	61,768	9,797,943	1,789,123,022	17,544	13,214,182	95,822,708	101,981	94.8%	892,333,750	86.0%	814,180,746	304,349,779	37.4%	45.5%	16,736,213	113,761	16,622,452	163.00	5.46%	
4,001 - 6,000	92,673	36,310	5,606,718	50,783	7,589,969	1,615,090,904	18,402	4,439,836	81,204,447	87,766	94.7%	767,952,500	87.9%	770,373,793	436,407,896	56.6%	47.7%	23,998,129	210,968	23,787,161	271.03	5.45%	
6,001 - 10,000	156,268	64,333	13,233,549	81,964	12,051,286	3,170,246,256	21,508	7,427,200	146,098,665	147,401	94.3%	1,289,758,750	87.1%	1,741,816,041	1,170,614,781	67.2%	54.9%	64,372,267	548,227	63,824,040	433.00	5.45%	
10,001 - 12,750	95,771	41,037	10,208,848	48,660	7,049,550	2,198,467,290	24,333	5,004,547	95,894,830	90,350	94.9%	790,562,500	86.4%	1,317,014,507	1,026,744,031	78.0%	59.9%	56,460,824	526,232	55,934,592	619.09	5.45%	
12,751 - 15,000	74,419	31,872	8,605,263	37,683	5,554,569	1,857,180,085	26,492	3,834,216	76,737,036	70,103	94.2%	613,401,250	84.9%	1,170,876,015	972,183,625	83.0%	63.0%	53,460,628	535,291	52,925,337	754.97	5.44%	
15,001 - 17,000	62,310	26,799	7,203,193	31,350	4,703,124	1,663,318,238	28,341	7,975,821	71,803,401	58,689	94.2%	513,528,750	83.8%	1,085,961,908	938,323,264	86.4%	65.3%	51,598,470	575,243	51,023,227	869.38	5.44%	
17,001 - 20,000	85,671	36,382	11,001,896	43,255	6,452,518	2,483,550,661	30,876	4,490,110	104,025,751	80,435	93.9%	703,806,250	87.8%	1,680,208,770	1,486,607,707	88.5%	67.7%	81,748,815	974,833	80,773,982	1,004.21	5.43%	
20,001 - 21,250	33,993	14,151	4,472,882	17,431	2,570,236	1,052,148,660	33,036	1,688,290	44,917,967	31,849	93.7%	728,678,750	88.2%	730,240,233	656,988,383	90.0%	69.4%	36,127,850	444,525	35,683,325	1,120.39	5.43%	
21,251 - 25,000	95,366	39,771	13,143,489	48,505	7,090,260	3,186,353,491	35,816	13,697,771	133,840,632	88,965	93.3%	778,443,750	86.6%	2,287,766,880	2,054,378,181	89.8%	71.8%	112,970,496	1,529,454	111,441,042	1,252.64	5.42%	
25,001 - 30,000	111,968	46,476	16,270,202	56,564	8,610,586	4,132,193,047	39,816	8,391,906	175,565,124	103,782	92.7%	908,092,500	85.0%	3,056,927,329	2,847,124,074	93.1%	74.0%	156,563,080	2,369,029	154,194,051	1,485.75	5.42%	
30,001 - 40,000	170,077	68,125	26,263,542	84,945	13,846,663	7,216,442,443	46,814	15,323,459	269,417,647	154,150	90.6%	1,348,812,500	82.9%	5,613,535,755	5,342,115,155	95.2%	77.8%	293,762,659	5,351,609	288,411,056	1,870.98	5.40%	
40,001 - 50,000	112,333	41,892	18,917,710	54,779	9,741,731	5,525,825,166	56,664	14,353,658	175,128,940	97,520	86.8%	853,300,000	77.3%	4,511,749,884	4,348,517,678	96.4%	81.6%	239,124,827	4,914,426	234,210,401	2,401.67	5.39%	
50,001 - 60,000	71,414	24,932	13,645,689	32,859	6,947,843	3,941,987,231	67,425	10,546,767	113,504,543	58,465	81.9%	511,568,750	66.9%	3,327,460,705	3,190,328,828	95.9%	84.4%	175,436,097	4,282,939	171,153,158	2,927.45	5.36%	
60,001 - 75,000	63,322	22,059	14,847,411	25,389	6,336,212	3,849,397,316	80,002	11,803,617	133,544,385	48,016	75.8%	420,140,000	55.9%	3,320,716,578	3,199,745,701	96.4%	86.4%	175,954,091	4,885,573	171,068,518	3,562.74	5.35%	
75,001 - 80,000	14,072	4,724	3,964,969	5,014	1,475,339	883,751,995	89,931	5,250,934	26,019,178	9,827	69.8%	85,986,250	56.4%	776,996,901	760,723,622	97.9%	87.9%	41,832,231	1,142,309	40,689,922	4,140.63	5.35%	
80,001 - 100,000	36,664	12,004	12,004,612	11,979	4,317,580	2,549,499,984	105,169	13,930,220	76,683,253	24,242	66.1%	212,117,500	49.2%	2,275,635,451	2,150,534,334	94.5%	89.3%	118,257,891	3,579,530	114,678,361	4,730.57	5.33%	
100,001 - 120,000	19,559	6,062	8,348,314	5,471	2,765,711	1,472,474,136	126,371	9,211,159	44,603,935	11,652	59.6%	101,955,000	33.0%	1,335,836,360	1,268,689,685	95.0%	90.7%	69,765,230	2,343,124	67,422,106	5,786.31	5.31%	
120,001 - 160,000	18,087	5,479	10,386,989	3,990	3,282,980	1,467,761,672	153,483	16,014,495	48,721,838	9,563	52.9%	83,676,250	26.5%	1,351,378,079	1,304,966,845	96.6%	92.1%	71,760,106	2,802,918	68,957,188	7,210.83	5.28%	
160,001 - 200,000	7,878	2,243	6,558,222	1,488	1,939,255	747,173,776	198,716	12,153,805	25,173,526	3,760	47.7%	32,900,000	20.4%	701,254,055	667,026,512	95.1%	93.9%	36,679,771	1,505,788	35,173,983	9,354.78	5.27%	
200,001 or more	15,027	3,263	28,418,797	2,283	8,630,899	2,714,164,285	485,279	127,473,201	79,186,375	5,593	37.2%	48,938,750	21.9%	2,713,512,361	2,270,447,405	83.7%	100.0%	124,851,931	8,281,858	116,570,073	20,842.14	5.13%	
TOTAL	2,113,565	609,338	239,158,641	1,091,011	180,729,933	59,269,460,560	31,188	462,536,673	3,496,471,883	1,900,421	89.9%	16,628,683,750	70.5%	39,606,841,600	33,806,039,221	85.4%	66.8%	2,007,765,128	46,956,431	1,960,808,697	1,031.78	5.37%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	35,757	279	387,092	4,507	4,657,815	(928,286,614)	(36,774)	191,524,262	25,209,203	25,243	70.6%	220,876,250	77.3%	(982,847,805)	(702,689,099)	71.5%	105.9%	1,451,955	213,021	1,238,934	49.08	-0.13%	
\$ 1 - 3,999	172,612	348	85,483	96,729	4,834,701	37,099,565	2,229	6,358,787	13,699,725	169,178	98.0%	1,480,307,500	97.4%	(1,110,548,873)	(1,084,944,008)	97.7%	-294.5%	[D]	[D]	118,257	118,257	0.70	0.03%
4,000 - 9,999	301,427	13,379	614,136	229,057	28,361,501	2,062,357,734	6,976	8,598,314	58,265,781	295,629	98.1%	2,586,753,750	96.8%	(574,063,483)	(554,529,475)	96.6%	-27.8%	[D]	[D]	2,122,455	7.18	0.10%	
10,000 - 14,999	233,846	77,172	9,642,040	138,912	21,557,547	2,810,591,608	12,414	8,526,742	127,235,774	226,401	96.8%	1,981,008,750	94.4%	710,873,826	674,201,249	94.8%	25.3%	40,205,229	329,511	39,875,518	176.13	1.42%	
15,000 - 19,999	183,846	72,337	14,527,868	96,755	13,893,960	3,072,919,936	17,422	8,823,192	144,811,847	176,381	95.9%	1,543,333,750	92.8%	1,393,597,531	1,313,348,585	94.2%	45.4%	74,660,043	671,786	73,988,257	419.48	2.41%	
20,000 - 24,999	164,959	68,064	16,558,201	83,158	11,870,828	3,536,263,557	22,458	9,057,099	158,219,242	157,459	95.5%	1,377,766,250	91.7%	2,009,335,164	1,893,965,315	94.3%	56.8%	106,088,853	1,111,613	104,977,240	666.70	2.97%	
25,000 - 29,999	146,252	60,409	16,540,185	72,914	10,499,443	3,809,176,569	27,446	6,579,089	175,611,001	138,786	94.9%	1,214,377,500	90.6%	2,425,767,157	2,290,443,473	94.4%	63.7%	127,553,378	1,549,742	126,003,636	907.90	3.31%	
30,000 - 39,999	241,142	97,371	29,743,334	120,856	17,248,256	7,849,304,519	34,753	11,322,739	363,430,234	225,861	93.7%	1,976,283,750	88.4%	5,520,913,274	5,234,044,461	94.8%	70.3%	290,237,177	4,361,592	285,875,585	1,265.71	3.64%	
40,000 - 49,999	177,860	69,470	24,325,384	85,852	13,700,205	7,181,064,617	44,685	11,825,343	412,727,256	160,704	90.4%	1,406,160,000	83.1%	5,374,002,704	5,066,430,991	94.3%	74.8%	280,525,860	5,126,061	275,399,799	1,713.71	3.84%	
50,000 - 59,999	126,549	46,322	19,082,199	57,935	10,602,408	5,912,198,660	54,632	9,619,449	458,453,194	108,218	85.5%	946,907,500	75.6%	4,516,457,415	4,213,307,305	93.3%	76.4%	233,186,447	4,800,674	228,385,773	2,110.42	3.86%	
60,000 - 69,999	86,931	30,274	15,532,927	35,952	7,845,228	4,451,777,787	64,599	10,833,626	390,361,859	68,914	79.3%	602,997,500	66.4%	3,469,252,054	3,192,417,821	92.0%	77.9%	176,220,692	4,168,351	172,052,341	2,496.62	3.86%	
70,000 - 74,999	32,054	11,080	6,315,511	12,130	3,062,382	1,744,978,554	72,391	4,821,234	155,494,439	24,105	75.2%	1,214,377,500	61.0%	1,383,386,599	1,252,901,111	90.6%	79.3%	69,087,822	1,819,031	67,268,791	2,790.66		

TABLE 3B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FGI INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed [S]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]			Effective Proration Factor [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S-ID Returns] [S]	Effective Tax Rate <sup>†††</sup> [%]		
		Balance Tax Due/Overpayment		Overpayment				Additions [§ 105-153.5(c),(2)]		Itemized Deductions <sup>††</sup> [§ 105-153.5(a)(2)]			[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]									
		Balance Tax Due	[Net Tax] > Pre-payments Amount [S]	Number of Returns Filed	[Net Tax] < Pre-payments Amount [S]			Other Deductions [§ 105-153.5(b)]		Number of Returns Filed	% of S Returns Filed [%]	Deduction Amount [S]											% of S SD/ID Value Amount [S]	Average ID Value [S]
		Number of Returns Filed	[Net Tax] > Pre-payments Amount [S]	Number of Returns Filed	[Net Tax] < Pre-payments Amount [S]			Additions [S]	Deductions [S]															
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																								
No Taxable Income	540,480		6,589	14,934	12,587,157	6,260,384,053	137,464	296,473,206	857,906,888	45,542	8.4%	1,406,711,014	24.5%	30,888	4,292,239,357	(828,630,862)	-19.3%	68.6%	-	-	-	-		
S 1 - 2,000	128,657	3,392	149,963	3,570	1,605,191	1,350,040,989	185,369	49,502,649	68,463,195	7,283	5.7%	172,442,285	14.0%	23,677	1,158,638,158	6,711,022	0.6%	85.8%	369,011	2,339	366,672	50.35	5.46%	
2,001 - 4,000	107,556	2,689	355,234	2,795	1,234,123	816,272,972	146,417	31,394,161	49,230,263	5,575	5.2%	145,727,449	14.0%	26,139	652,709,421	16,643,997	2.5%	80.0%	915,259	7,270	907,989	162.87	5.46%	
4,001 - 6,000	92,673	2,367	503,782	2,506	1,315,120	603,069,847	122,900	10,975,940	41,358,577	4,907	5.3%	106,176,240	12.1%	21,638	466,510,970	24,488,452	5.2%	77.4%	1,346,603	12,609	1,339,994	271.86	5.45%	
6,001 - 10,000	156,268	4,123	1,298,467	4,658	2,564,881	1,140,654,523	128,640	15,756,888	86,118,978	8,867	5.7%	190,985,278	12.9%	21,539	879,307,155	70,723,976	8.0%	77.1%	3,889,082	39,230	3,849,852	434.18	5.44%	
10,001 - 12,750	95,771	2,441	979,912	2,950	1,579,729	791,314,377	145,972	11,484,103	60,566,682	5,421	5.7%	124,732,958	13.6%	23,009	617,498,840	61,512,543	10.0%	78.0%	3,382,557	29,480	3,353,077	618.53	5.45%	
12,751 - 15,000	74,419	1,883	878,587	2,407	1,366,821	640,016,117	148,289	10,333,437	44,350,847	4,316	5.8%	109,193,904	15.1%	25,300	496,804,803	59,808,327	12.0%	77.6%	3,288,862	35,250	3,253,612	753.85	5.44%	
15,001 - 17,000	62,310	1,541	777,691	2,056	1,222,675	463,525,409	128,010	10,154,928	41,733,788	3,621	5.8%	99,127,640	16.2%	27,376	332,818,909	57,926,872	17.4%	71.8%	3,185,388	35,629	3,149,759	869.86	5.44%	
17,001 - 20,000	85,671	2,171	1,223,147	3,036	1,689,283	596,028,992	113,833	4,740,917	55,346,786	5,236	6.1%	97,467,891	12.2%	18,615	447,918,132	96,903,814	21.6%	75.2%	5,328,765	63,163	5,265,602	1,005.65	5.43%	
20,001 - 21,250	33,993	884	499,340	1,245	718,416	199,366,236	92,988	1,995,771	21,976,350	2,144	6.3%	37,138,629	11.8%	17,322	142,247,028	44,238,877	31.1%	71.3%	2,432,678	35,284	2,397,394	1,118.19	5.42%	
21,251 - 25,000	95,366	2,607	1,658,745	3,750	2,154,522	959,956,898	93,104	5,907,618	72,131,919	6,401	6.7%	120,648,961	13.4%	18,848	409,083,366	147,707,939	36.1%	68.6%	8,122,472	113,470	8,009,002	1,251.21	5.42%	
25,001 - 30,000	111,968	3,211	2,112,602	4,929	2,810,374	854,834,267	104,426	7,363,461	107,367,567	8,186	7.3%	160,067,138	15.0%	19,554	620,053,223	225,205,110	36.3%	72.5%	12,384,050	197,327	12,186,723	1,488.73	5.41%	
30,001 - 40,000	170,077	6,053	4,315,202	9,801	5,388,471	1,775,711,623	111,491	18,628,833	142,599,061	15,927	9.4%	277,480,883	17.1%	17,422	1,374,260,512	557,183,042	40.5%	77.4%	30,639,513	539,128	30,100,385	1,889.90	5.40%	
40,001 - 50,000	112,333	5,354	4,096,794	9,371	4,944,142	1,544,579,395	104,272	12,696,406	107,385,200	14,813	13.2%	250,962,807	22.7%	16,942	1,198,927,794	665,186,939	55.5%	77.6%	36,578,689	619,193	35,959,496	2,427.56	5.41%	
50,001 - 60,000	71,414	4,546	3,624,515	8,301	4,568,587	2,344,482,651	181,055	19,172,457	96,282,557	12,949	18.1%	253,122,127	33.1%	19,548	2,014,250,424	710,021,568	35.2%	85.9%	39,044,086	883,193	38,160,893	2,947.01	5.37%	
60,001 - 75,000	63,322	5,335	5,009,523	9,864	5,710,382	2,040,590,121	133,320	24,724,626	100,178,208	15,306	24.2%	331,228,002	44.1%	21,640	1,633,908,537	1,027,315,676	62.9%	80.1%	56,492,104	1,213,353	55,278,751	3,611.57	5.38%	
75,001 - 80,000	14,072	1,586	1,583,758	2,622	1,623,885	608,363,376	143,313	5,717,762	25,277,568	4,245	30.2%	66,459,328	43.6%	15,656	522,398,242	328,809,655	62.9%	85.9%	18,081,229	434,262	17,646,967	4,157.12	5.37%	
80,001 - 100,000	36,664	4,575	5,279,827	7,780	5,134,995	2,019,000,358	162,148	23,642,682	80,507,022	12,422	33.9%	128,683,220	50.8%	17,605	1,738,652,798	1,108,884,446	63.8%	86.3%	60,977,631	1,491,451	59,486,176	4,788.78	5.36%	
100,001 - 120,000	19,559	3,153	4,360,852	4,701	3,726,226	2,164,002,490	274,314	30,726,438	57,352,478	7,907	40.4%	206,794,686	60.7%	26,153	1,935,171,683	863,094,282	44.6%	89.2%	47,461,547	1,260,303	46,201,244	5,843.08	5.35%	
120,001 - 160,000	18,087	3,585	6,601,808	4,884	5,214,618	2,146,599,809	251,830	39,882,683	66,340,886	8,524	47.1%	232,238,277	73.5%	27,245	1,887,903,329	1,171,338,973	62.0%	87.9%	64,411,953	1,925,908	62,486,045	7,330.60	5.33%	
160,001 - 200,000	7,878	1,882	4,978,411	2,217	3,362,600	1,276,581,189	310,000	42,323,095	44,998,004	4,118	52.3%	148,768,769	79.6%	31,270	1,145,237,511	732,222,466	63.9%	89.7%	40,264,914	1,362,493	38,902,421	9,446.92	5.31%	
200,001 or more	15,027	4,364	43,978,656	5,015	45,538,323	17,841,992,694	1,891,244	856,570,695	1,060,765,449	9,434	62.8%	2,229,121,866	97.9%	236,286	15,408,676,074	5,890,040,651	38.2%	86.4%	323,893,348	2,158,709	302,312,639	32,045.01	5.13%	
TOTAL	2,113,565	67,826	94,273,405	113,392	116,059,480	48,073,568,305	225,545	1,529,775,656	3,262,848,273	213,144	10.1%	6,965,279,352	29.5%	32,679	39,375,216,336	13,037,337,719	33.1%	81.9%	762,489,741	31,881,048	730,608,693	3,427.77	5.27%	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																								
Non-Positive AGI	35,757	67	318,992	1,626	2,842,218	(1,003,239,911)	(95,418)	114,111,888	49,184,035	10,514	29.4%	64,829,238	22.7%	6,166	(1,003,131,376)	(332,426,915)	33.1%	100.0%	737,570	6,715	730,855	69.51	-0.07%	
S 1 - 3,999	172,612	517	195,202	997	405,150	6,224,940	1,845	1,903,542	3,434	2.0%	40,114,886	2.6%	11,682	(30,969,121)	(28,377,398)	91.6%	-488.9%	[D]	[D]	[D]	343,668	100.08	5.43%	
4,000 - 9,999	301,427	582	126,838	2,351	827,681	42,179,548	7,275	2,365,432	3,494,597	5,798	1.9%	85,481,296	3.2%	14,743	(44,430,913)	(42,837,116)	96.4%	-105.3%	[D]	[D]	[D]	313,287	54.03	0.74%
10,000 - 14,999	233,846	1,874	274,865	3,263	1,213,004	93,833,276	12,604	2,285,558	9,083,138	7,445	3.2%	117,719,861	5.6%	15,812	(30,684,165)	(30,071,544)	98.0%	-32.7%	722,732	4,418	718,314	96.48	0.77%	
15,000 - 19,999	183,846	2,405	564,336	3,430	1,510,279	130,621,631	17,498	1,980,154	19,608,893	7,465	4.1%	120,598,155	7.2%	16,155	(7,605,263)	(8,185,478)	107.6%	-5.8%	1,557,101	10,668	1,546,433	207.16	1.18%	
20,000 - 24,999	164,959	2,600	834,178	3,592	1,642,511	168,172,707	22,500	2,485,396	30,022,287	7,500	4.5%	124,268,352	8.3%	16,569	16,947,464	15,235,800	89.9%	10.0%	2,571,784	23,865	2,547,919	339.72	1.51%	
25,000 - 29,999	146,252	2,498	1,015,107	3,807	1,792,898	205,198,574	27,484	2,922,858	40,701,614	7,466	5.1%	125,710,835	9.4%	16,838	41,708,983	38,356,257	92.0%	20.3%	3,781,152	42,777	3,738,375	500.72	1.82%	
30,000 - 39,999	241,142	4,908	2,286,687	8,545	4,262,181	535,884,116	35,069	8,267,235	103,233,411	15,281	6.3%	258,154,001	11.6%	16,894	182,763,399	171,304,845	93.7%	34.1%	12,053,132	144,499	11,908,633	779.31	2.22%	
40,000 - 49,999	177,860	5,402	2,840,776	10,062	4,880,884	773,670,443	45,096	8,504,141	142,935,472	17,156	9.6%	286,519,510	16.9%	16,701	352,719,602	334,464,145	94.8%	45.6%	20,799,073	329,079	20,469,994	1,193.17	2.65%	
50,000 - 59,999	126,549	5,933	3,389,079	10,758	5,073,867	1,009,165,064	55,052	8,069,263	189,054,442	18,331	14.5%	304,846,459	24.4%	16,630	523,333,426	498,021,584	95.2%	51.9%	29,692,146	531,486	29,160,660	1,590.78	2.89%	
60,000 - 69,999	86,931	5,940	3,752,078	10,676	5,440,424	1,169,372,352	64,904	8,602,725	216,960,068	18,017	20.7%	304,979,078	33.6%	16,927	656,035,933	622,235,228	94.8%	56.1%	36,239,606	699,114	35,540,492	1,972.61	3.04%	
70,000 - 74,999	32,054	2,684	1,906,238	4,735	2,500,812	576,159,606	72,482	5,929,150	99,154,485	7,949	24.8%	134,820,932	39.0%	16,961	346,713,339	326,956,841	94.3%	60.2%	18,673,965	423,775	18,250,190	2,295.91	3.17%	
75,000 - 7																								

TABLE 4. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING JOINTLY/SURVIVING SPOUSE

Income Level	Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [MFJ/SS Returns] [S]	Effective Tax Rate[+] [%]		
		Balance Tax Due/Overpayment						Additional [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)]		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type[+]				[before residency proration] [S]	[after residency proration] [S]							
		Balance Tax Due		Overpayment				Child Deduction [§ 105-153.5(a)]†		Standard Deduction		Itemized Deductions										
		Number of Returns Filed	[Net Tax+ > Pre-payments] [S]	Number of Returns Filed	[Net Tax+ < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]								
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
<b>NC TI Level</b>																						
Non Taxable Income	253,962	575	41,840	122,309	90,350,562	52,843,500,364	208,076	2,762,394,166	5,253,974,171	261,000,500	208,871	3,655,242,500	45,091	6,926,807,824	39,508,869,535	(3,906,628,224)	-	-	-	-		
S	1 - 2,000	52,055	21,684	879,757	29,164	11,766,163	10,796,993,044	207,415	167,214,588	480,782,919	57,183,000	712,687,500	11,330	718,124,039	8,995,430,174	48,262,900	2,653,844	12,787	2,641,057	50.74	5.47%	
	2,001 - 4,000	40,324	15,263	1,930,760	24,803	11,100,555	7,590,722,770	188,243	90,392,361	333,407,935	48,784,000	33,658	589,015,000	6,666	433,251,808	6,276,656,388	120,118,413	6,605,230	34,240	6,570,990	162.95	5.47%
	4,001 - 6,000	36,500	13,132	2,667,810	23,168	11,060,832	6,179,274,628	169,295	76,848,114	318,778,353	46,973,000	31,259	547,032,500	5,241	384,400,992	4,958,937,897	181,948,798	10,005,354	60,841	9,944,513	272.45	5.47%
	6,001 - 10,000	67,416	22,818	6,738,882	44,253	22,520,600	9,420,586,320	139,738	184,294,280	586,195,948	92,744,500	58,928	1,031,240,000	8,488	508,947,173	7,385,752,979	536,828,154	29,520,034	212,624	29,307,410	434.72	5.46%
	10,001 - 12,750	43,232	14,262	5,443,430	28,807	14,966,475	5,966,174,869	138,004	113,070,967	378,353,383	60,666,000	38,244	669,270,000	4,988	361,225,745	4,609,730,708	491,371,835	27,020,417	209,778	26,810,639	620.16	5.46%
	12,751 - 15,000	34,030	11,250	4,924,861	22,649	11,876,401	4,162,373,550	122,315	62,945,697	311,261,503	47,136,500	30,255	529,462,500	3,775	226,900,417	3,110,558,327	472,025,544	25,956,766	201,233	25,755,533	756.85	5.46%
	15,001 - 17,000	28,569	9,403	4,446,296	19,037	9,788,701	3,093,256,477	108,273	35,803,876	262,931,189	35,727,000	25,451	445,392,500	3,118	163,693,580	2,221,316,084	457,319,857	25,147,943	224,623	24,923,320	872.39	5.45%
	17,001 - 20,000	42,422	14,154	7,106,422	28,097	14,588,835	4,930,341,994	116,221	39,557,879	399,931,457	52,822,000	37,854	662,445,000	4,568	252,639,259	3,602,061,067	785,177,127	43,176,762	412,393	42,764,369	1,008.07	5.45%
	20,001 - 21,250	17,432	5,936	3,090,473	11,427	6,274,343	1,944,172,009	111,529	27,257,105	171,549,750	21,641,000	15,600	273,000,000	1,832	108,543,448	1,396,694,916	359,700,514	19,779,931	188,023	19,591,908	1,123.90	5.45%
	21,251 - 25,000	52,111	17,828	9,498,736	34,095	18,009,441	6,132,202,137	117,676	74,819,184	513,150,534	67,995,000	46,881	820,417,500	5,230	362,021,139	4,443,437,148	1,204,270,037	66,222,775	657,845	65,564,930	1,258.18	5.44%
	25,001 - 30,000	66,697	23,472	13,464,917	42,968	22,478,143	7,294,835,186	109,373	105,358,360	659,169,211	85,992,000	60,105	1,051,837,500	6,592	358,698,020	5,244,496,815	1,832,384,631	100,762,649	1,237,963	99,524,686	1,419.29	5.43%
	30,001 - 40,000	122,448	45,595	27,701,268	76,360	40,222,354	13,724,470,203	112,084	270,484,255	1,256,685,044	139,472,000	109,914	1,923,495,000	12,534	692,307,669	9,982,995,015	4,271,857,263	234,909,368	3,267,548	231,641,820	1,891.76	5.42%
	40,001 - 50,000	117,259	47,517	30,762,621	69,235	35,741,889	14,026,377,850	119,619	198,001,151	1,100,178,822	111,896,000	105,339	1,843,432,500	11,920	638,382,983	10,530,488,692	5,271,231,823	289,864,960	4,553,793	285,311,167	2,433.17	5.41%
	50,001 - 60,000	107,592	44,993	30,428,887	62,153	31,625,478	12,589,439,373	117,011	355,262,502	856,950,975	95,891,000	96,486	1,688,505,000	11,106	572,878,474	9,730,476,426	5,905,101,533	324,721,475	5,524,875	319,196,600	2,966.73	5.41%
	60,001 - 75,000	145,708	63,591	45,470,809	81,503	41,269,808	17,650,655,274	121,137	189,510,375	1,059,063,040	95,546,000	128,912	2,255,960,000	16,796	678,384,489	13,751,212,120	9,814,775,861	539,714,463	10,467,875	529,246,588	3,632.24	5.39%
	75,001 - 80,000	43,854	19,595	15,032,806	24,084	12,328,319	5,866,136,335	133,765	43,038,922	291,636,036	27,299,500	38,330	670,775,000	5,524	243,028,308	4,676,436,413	3,396,890,216	186,794,981	3,821,455	182,973,526	4,172.33	5.39%
	80,001 - 100,000	146,320	67,452	55,330,798	78,164	42,836,109	20,561,495,757	140,524	152,014,964	849,455,179	49,479,000	123,593	2,162,877,500	22,727	909,988,000	16,660,711,041	13,105,711,637	720,683,278	16,089,884	704,593,394	4,815.43	5.38%
	100,001 - 120,000	102,635	48,469	46,626,767	53,684	33,082,084	17,808,107,791	173,529	221,866,046	1,397,308,587	3,308,500	81,295	1,422,662,500	21,340	1,024,662,437	14,957,604,313	11,236,639,080	617,902,702	14,342,333	603,559,869	5,880.07	5.37%
	120,001 - 160,000	125,422	61,005	74,492,763	63,851	48,141,839	24,349,060,496	194,137	307,719,857	757,953,834	524,500	89,466	1,565,655,000	35,956	1,165,381,364	21,167,265,655	17,293,487,049	950,968,815	24,068,421	926,900,394	7,390.25	5.36%
	160,001 - 200,000	67,432	32,704	54,170,612	34,007	34,270,866	16,783,076,567	250,337	230,866,997	497,334,112	255,500	41,407	1,724,622,500	25,635	836,395,485	14,955,335,967	11,938,592,893	656,503,181	18,252,307	638,250,874	9,520.16	5.35%
	200,001 or more	143,921	68,971	403,406,780	74,242	349,080,253	111,618,826,342	775,556	5,564,721,452	3,430,156,512	639,000	58,903	1,030,802,500	85,018	7,325,757,938	105,396,191,844	37,478,013,202	4,040,555,968	325,264,749	3,715,291,219	25,814.80	5.06%
TOTAL	1,856,951	669,669	843,658,317	1,048,060	913,380,044	375,332,079,334	202,123	11,273,442,878	20,390,635,997	1,402,975,500	1,501,476	26,275,830,000	355,475	24,973,420,591	313,562,660,124	158,295,080,144	8,919,470,896	429,106,090	8,490,364,806	4,572.21	5.23%	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
<b>FAGI Level</b>																						
Non-Positive AGI	21,358	398	4,515,451	7,642	24,225,251	(9,138,724,367)	(427,883)	2,276,262,881	471,499,513	17,515,000	16,156	282,730,000	5,202	130,499,877	(7,764,705,876)	(1,870,035,895)	10,636,518	964,696	9,671,822	452.84	-0.11%	
S	1 - 3,999	15,684	119	99,365	4,781	1,425,793	29,987,296	1,912	8,608,438	6,033,774	8,335,000	14,829	259,507,500	855	20,523,745	(255,804,286)	(249,266,383)	[D]	[D]	168,532	10.75	0.56%
	4,000 - 9,999	31,594	196	151,776	16,152	4,232,288	228,225,997	7,224	14,320,934	15,819,805	26,252,500	29,983	524,702,500	1,611	39,150,794	(363,378,668)	(340,304,304)	[D]	[D]	352,294	11.15	0.51%
	10,000 - 14,999	39,497	258	236,074	23,599	8,006,147	498,752,763	12,628	12,793,538	25,580,217	47,215,000	37,725	660,187,500	1,772	43,845,410	(265,281,870)	(255,441,824)	[D]	[D]	390,273	9.88	0.08%
	15,000 - 19,999	48,493	3,898	546,263	31,698	14,079,220	499,992,524	17,528	15,592,778	57,909,930	66,397,000	46,399	1,181,982,500	2,094	52,097,913	(125,632,541)	(121,397,877)	1,288,246	9,727	1,278,519	26.37	0.15%
	20,000 - 24,999	53,987	12,297	2,310,800	35,587	18,049,106	1,217,292,796	22,548	21,172,618	111,772,872	89,227,500	51,359	898,782,500	2,628	65,919,466	72,763,076	66,667,995	8,333,022	78,403	8,254,619	152.90	0.68%
	25,000 - 29,999	56,737	15,119	4,381,921	37,597	19,379,863	1,561,136,288	27,515	20,207,659	164,775,143	101,327,500	53,724	940,170,000	3,013	74,947,149	300,124,155	282,609,773	19,307,289	172,781	19,134,508	337.25	1.23%
	30,000 - 39,999	116,965	32,569	13,462,625	77,704	39,911,854	4,095,292,130	35,013	39,342,171	444,340,098	227,432,500	110,399	1,931,982,500	6,566	167,523,703	1,363,355,500	1,271,247,730	76,340,061	770,614	75,569,447	646.09	1.85%
	40,000 - 49,999	116,436	36,055	17,860,531	74,960	36,854,248	5,236,743,346	44,975	72,779,411	594,737,896	186,904,000	109,245	1,911,787,500	7,191	186,694,815	2,429,398,546	2,243,638,195	128,512,138	1,492,878	127,019,260	1,090.89	2.43%
	50,000 - 59,999	118,297	39,464	20,867,306	74,210	35,656,436	6,111,694,764	55,045	46,568,647	746,902,610	176,892,000	110,425	1,932,437,500	7,872	205,579,835	3,496,451,466	3,257,853,213	183,692,732	2,698,078	180,994,654	1,530.00	2.78%
	60,000 - 69,999	121,138	44,719	24,461,591	72,062	33,614,576	7,871,652,753	64,981	51,850,593	906,124,871	127,104,500	111,872	1,957,760,000	9,266	244,864,143	4,687,649,832	4,					



TABLE 4A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY/SURVIVING SPOUSE: STANDARD DEDUCTION																							
Income Level	Aggregate Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Return Per Return [MFJ/SS-SD Returns] [S]	Effective Tax Rate††† [%]		
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)]		Standard Deduction††: [§ 105-153.5(a)(1)]††			[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]								
		Number of Returns Filed	[Net Tax‡ < Pre-payments] [Amount] [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] [Amount] [S]			Other Deductions [§ 105-153.5(b)]		Number of Returns Filed	% of MFJ/SS Returns Filed [%]	Standard Deduction Amount [S]										% of MFJ/SS SD/ID Value Amount [%]	
								Additions [S]	Deductions [S]														
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	253,962	477	32,816	103,343	53,751,091	6,760,213,490	32,365	473,225,472	3,025,634,709	208,871	82.2%	3,655,242,500	34.5%	552,561,753	(2,831,819,102)	-512.5%	8.2%	-	-	-	-	-	-
S 1 - 2,000	52,055	17,043	706,620	22,969	9,580,327	3,192,625,393	78,395	24,249,146	303,402,063	40,725	78.2%	712,687,500	49.8%	2,200,784,976	38,299,060	1.7%	68.9%	2,105,923	10,564	2,095,359	51.45	5.47%	
2,001 - 4,000	40,324	12,568	1,601,812	20,891	9,203,010	2,314,997,810	68,780	20,292,544	254,146,389	33,658	83.5%	589,015,000	57.6%	1,492,128,965	100,432,594	6.7%	64.5%	5,522,704	27,601	5,495,103	163.26	5.47%	
4,001 - 6,000	36,500	11,155	2,258,553	19,958	9,155,655	1,821,939,792	58,285	14,627,846	239,608,941	31,259	85.6%	547,032,500	58.7%	1,049,926,197	155,944,155	14.9%	57.6%	8,575,375	51,225	8,524,150	272.69	5.47%	
6,001 - 10,000	67,416	19,697	5,760,861	38,934	18,607,482	3,342,123,245	56,715	40,710,912	463,646,575	58,928	87.4%	1,031,240,000	64.9%	1,887,947,582	469,626,485	24.9%	56.5%	25,824,595	190,909	25,633,686	435.00	5.46%	
10,001 - 12,750	43,232	12,547	4,710,039	25,555	12,541,965	2,126,066,404	55,592	11,850,802	319,002,800	38,244	88.5%	669,270,000	67.0%	1,149,644,406	344,667,933	37.8%	54.1%	23,902,251	186,408	23,715,843	620.12	5.46%	
12,751 - 15,000	34,030	9,927	4,277,803	20,210	9,876,385	1,724,557,792	57,001	18,328,072	260,797,913	30,255	88.9%	529,462,500	70.0%	952,625,451	419,689,362	44.1%	55.2%	23,078,766	174,989	22,903,777	757.02	5.46%	
15,001 - 17,000	28,569	8,331	3,830,436	17,011	8,096,574	1,419,399,231	55,770	14,893,873	219,270,247	25,451	89.1%	445,392,500	73.1%	764,202,181	407,413,383	53.3%	53.8%	22,403,594	195,156	22,208,438	872.60	5.45%	
17,001 - 20,000	42,422	12,603	6,169,210	25,103	11,977,702	2,293,406,190	60,586	13,302,289	340,265,108	37,854	89.2%	662,445,000	72.4%	1,303,998,371	700,761,889	53.7%	56.9%	38,534,760	363,213	38,171,547	1,008.39	5.45%	
20,001 - 21,250	17,432	5,315	2,686,997	10,224	5,073,100	945,694,147	60,621	6,852,950	146,273,148	15,600	89.5%	273,000,000	71.6%	533,273,749	321,938,916	60.4%	56.4%	17,703,418	166,057	17,537,361	1,124.19	5.45%	
21,251 - 25,000	52,111	16,001	8,244,628	30,707	14,800,452	2,868,491,858	61,187	12,077,604	437,100,380	46,881	90.0%	820,417,500	69.4%	1,623,051,582	1,083,382,894	66.7%	56.6%	59,575,223	587,223	58,988,000	1,258.25	5.44%	
25,001 - 30,000	66,697	21,259	11,696,589	38,620	18,258,309	3,861,664,360	64,249	17,645,109	575,213,627	60,105	90.1%	1,051,837,500	74.6%	2,252,258,342	1,651,038,347	73.3%	58.3%	90,790,425	1,108,794	89,681,631	1,492.08	5.43%	
30,001 - 40,000	122,448	41,203	23,824,670	68,262	31,908,243	7,757,431,451	70,577	44,893,873	1,060,025,750	109,914	89.8%	1,923,495,000	73.5%	4,818,804,574	3,833,804,115	79.6%	62.1%	210,820,908	2,929,579	207,891,329	1,891.40	5.42%	
40,001 - 50,000	117,259	43,042	26,327,271	61,831	27,865,483	8,160,933,867	77,473	41,618,123	888,892,560	105,339	89.8%	1,843,432,500	74.3%	5,470,226,930	4,735,867,256	86.6%	67.0%	260,425,334	4,099,270	256,326,064	2,433.34	5.41%	
50,001 - 60,000	107,592	40,807	25,819,521	55,275	24,509,554	8,252,763,095	85,533	38,302,351	707,317,772	96,486	89.7%	1,688,505,000	74.7%	5,895,242,674	5,294,664,516	89.8%	71.4%	291,153,546	4,987,383	286,166,163	2,965.88	5.40%	
60,001 - 75,000	145,708	57,270	38,164,059	71,112	30,566,761	12,380,338,993	96,037	56,672,795	790,996,663	128,912	88.5%	2,255,960,000	76.9%	9,390,055,125	8,681,724,237	92.5%	75.8%	477,407,921	9,287,108	468,120,813	3,631.32	5.39%	
75,001 - 80,000	43,854	17,420	12,356,430	20,749	9,049,017	4,035,262,438	105,277	15,778,847	208,535,526	38,330	87.4%	670,775,000	73.4%	3,171,730,759	2,968,694,490	93.6%	78.6%	163,248,517	3,342,131	159,906,383	4,171.83	5.39%	
80,001 - 100,000	146,320	58,761	44,445,729	64,223	28,782,510	14,326,711,414	115,918	58,873,796	604,736,385	123,593	84.5%	2,162,877,500	68.6%	11,617,971,325	11,063,393,398	95.3%	81.1%	608,376,191	13,602,891	594,773,300	4,812.35	5.38%	
100,001 - 120,000	102,635	40,212	35,591,568	40,671	19,764,189	11,017,814,223	135,529	77,727,076	368,632,808	81,295	79.2%	1,422,662,500	58.1%	9,304,245,991	8,891,746,152	95.6%	84.4%	488,957,012	11,470,153	477,486,859	5,873.51	5.37%	
120,001 - 160,000	125,422	46,500	52,864,442	42,543	25,515,098	14,767,740,897	165,065	93,560,469	423,563,709	89,466	71.3%	1,565,655,000	57.3%	12,872,082,657	12,293,744,184	95.5%	87.2%	676,033,016	17,219,375	658,813,641	7,363.84	5.36%	
160,001 - 200,000	67,042	22,141	34,770,757	19,032	15,882,317	8,612,551,496	207,997	80,741,602	266,517,354	41,407	61.8%	724,622,500	46.4%	7,702,153,244	7,351,413,385	95.4%	89.4%	404,254,174	11,569,942	392,684,232	9,483.52	5.34%	
200,001 or more	143,921	32,759	150,724,282	25,786	68,975,590	24,401,509,525	414,266	903,682,203	659,144,845	58,903	40.9%	1,030,802,500	12.3%	23,615,244,383	21,837,601,139	92.5%	96.8%	1,200,849,754	65,501,156	1,135,348,598	19,274.89	5.20%	
TOTAL	1,856,951	547,038	496,865,092	843,009	463,741,175	146,384,237,110	97,494	2,074,297,578	12,562,725,472	1,501,476	80.9%	26,275,830,000	51.3%	109,619,979,216	89,904,028,788	82.0%	74.9%	5,099,543,407	147,071,130	4,952,472,277	3,298.40	5.34%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	21,358	270	1,771,186	5,463	13,251,758	(3,554,987,075)	(220,041)	804,870,174	165,730,702	16,156	75.6%	282,730,000	68.4%	(3,198,577,585)	(1,251,957,717)	39.1%	90.0%	5,710,134	458,994	5,251,140	325.03	-0.15%	
S 1 - 3,999	15,684	91	75,152	4,513	1,196,782	28,297,613	1,908	6,497,353	12,648,960	14,829	94.5%	259,507,500	92.7%	(237,361,495)	(231,923,012)	97.7%	-838.8%	[D]	[D]	129,060	8.70	0.46%	
4,000 - 9,999	31,594	157	98,138	15,467	3,741,067	216,568,859	7,223	8,037,789	38,199,814	29,983	94.9%	524,702,500	93.1%	(338,295,666)	(328,977,174)	97.2%	-156.2%	[D]	[D]	158,610	5.29	0.07%	
10,000 - 14,999	39,497	222	159,026	22,697	7,216,888	476,501,804	12,631	8,805,133	68,248,618	37,725	95.5%	660,187,500	93.8%	(243,129,181)	(237,037,007)	96.7%	-51.0%	[D]	[D]	256,698	6.80	0.05%	
15,000 - 19,999	48,493	3,820	461,487	30,517	12,985,453	813,389,933	17,530	11,153,732	119,866,711	46,399	95.7%	811,982,500	94.0%	(107,305,546)	(104,323,359)	97.2%	-13.2%	[D]	[D]	1,144,252	24.66	0.14%	
20,000 - 24,999	53,987	11,941	2,199,889	34,085	16,734,669	1,158,094,712	22,549	14,589,247	187,923,119	51,359	95.1%	898,782,500	93.2%	85,978,340	80,350,392	93.5%	7.4%	8,080,301	48,588	8,031,713	156.38	0.69%	
25,000 - 29,999	56,737	14,475	4,153,232	35,858	17,845,425	1,478,771,729	27,514	12,972,457	245,580,184	53,574	94.7%	940,170,000	92.6%	305,400,052	286,900,594	93.5%	20.7%	18,694,710	155,631	18,539,079	345.08	1.25%	
30,000 - 39,999	116,965	30,873	12,718,829	73,782	36,168,191	3,865,103,681	35,010	28,432,225	612,398,436	110,399	94.4%	1,931,982,500	92.0%	1,349,154,970	1,258,298,669	93.3%	34.9%	74,048,699	727,305	73,321,394	664.15	1.90%	
40,000 - 49,999	116,436	34,034	16,586,465	70,565	32,453,434	4,911,938,551	44,963	27,990,436	686,012,455	109,245	93.8%	1,911,787,500	91.1%	2,342,129,032	2,178,953,901	93.0%	47.7%	123,654,939	1,423,897	122,231,042	1,118.87	2.49%	
50,000 - 59,999	118,297	37,200	19,243,037	69,281	30,913,553	6,077,030,412	55,033	31,640,172	813,721,850	110,425	93.3%	1,932,437,500	90.4%	3,362,511,234	3,134,712,332	93.2%	55.3%	175,711,285	2,589,938	173,121,347	1,567.77	2.85%	
60,000 - 69,999	121,138	41,862	22,246,626	66,354	28,278,939	7,269,428,754	64,980	36,808,231	891,811,074	117,872	94.2%	1,957,760,000	88.9%	4,456,665,911	4,143,387,207	93.0%	61.3%	230,476,845	3,641,886	226,834,959	2,027.63	3.12%	
70,000 - 74,999	60,221	21,463	11,531,596	32,221	13,692,792	4,012,508,534	72,495	14,324,928	480,007,170	55,349	91.9%	968,607,500	88.4%	2,578,215,792	2,394,949,263	92.9%	64.3%	133,037,649	2,272,652	130,764,997	2,362.55	3.26%	
75,000 - 79,999	60,058																						

TABLE 4B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

		MARRIED FILING JOINTLY/SURVIVING SPOUSE: ITEMIZED DEDUCTIONS																								
Income Level	Aggregate Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:										Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Return Per Return [MFJ/SS-ID] [S]	Effective Tax Rate[+] [%]
		Balance Tax Due		Overpayment				Additions [S 105-153.5(c),(2)] Additions [S 105-153.6]		Itemized Deductions[+] [S 105-153.5(a)(2)]+				Average ID Value [S]	[before residency proration] [S]	[after residency proration] [S]	Effective Pro-ration Factor [%]									
		Number of Returns Filed	[Net Tax* > Pre-payments] [S]	Number of Returns Filed	[Net Tax* < Pre-payments] [S]			Other Deductions [S 105-153.5(b)] Child Ded [S 105-153.5(a1)]+		Number of Returns Filed[+] [%]	% of MFS/SS ID Returns Filed [%]	Deduction Amount [S]	% of MFS/SS SD/ID Value Amou [S]													
								Additions [S]	Deductions [S]																	
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																										
NCTI Level																										
No Taxable Income	253,962	98	9,024	18,966	36,599,470	46,083,286,874	1,022,006	2,289,168,694	2,489,339,961	45,091	17.8%	6,926,807,824	65.5%	153,618	38,956,307,783	(1,074,809,121)	-2.8%	84.5%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	52,055	4,641	173,137	6,195	2,185,836	7,604,367,651	671,171	142,965,442	234,563,856	11,330	21.8%	718,124,039	50.2%	63,383	6,794,645,198	9,963,840	0.1%	89.4%	547,921	2,223	545,698	48.16	5.48%			
2,001 - 4,000	40,324	2,695	328,948	3,912	1,897,545	5,275,724,960	791,438	70,099,817	128,045,546	6,666	16.5%	433,251,808	42.4%	64,994	4,784,527,423	19,685,819	0.4%	90.7%	1,082,526	6,639	1,075,887	161.40	5.47%			
4,001 - 6,000	36,500	1,977	409,257	3,210	1,905,177	4,357,334,836	831,394	62,220,668	126,142,412	5,241	14.4%	384,400,992	41.3%	73,345	3,909,011,700	26,004,643	0.7%	89.7%	1,429,979	9,616	1,420,363	271.01	5.46%			
6,001 - 10,000	67,416	3,121	978,021	5,319	3,913,118	6,078,463,075	716,124	143,583,368	215,293,873	8,488	12.6%	508,947,173	33.0%	59,961	5,497,805,397	67,601,669	1.2%	90.4%	3,695,439	21,715	3,673,724	432.81	5.47%			
10,001 - 12,750	43,232	1,715	733,391	3,252	2,424,510	3,840,108,465	769,869	101,220,165	120,016,583	4,988	11.5%	361,225,745	35.1%	72,419	3,460,086,302	56,703,902	1.6%	90.1%	3,118,166	23,370	3,094,796	620.45	5.46%			
12,751 - 15,000	34,030	1,323	647,058	2,439	2,000,016	2,437,815,758	645,779	44,617,625	97,600,090	3,775	11.1%	226,900,417	26.0%	60,106	2,157,932,876	52,336,182	2.4%	88.5%	2,878,000	26,244	2,851,756	755.43	5.45%			
15,001 - 17,000	28,569	1,072	615,860	2,026	1,692,127	1,673,857,246	536,837	26,520,179	79,387,942	3,118	10.9%	163,693,580	30.9%	52,500	1,457,295,903	49,906,474	3.4%	87.1%	2,744,349	29,467	2,714,882	870.71	5.44%			
17,001 - 20,000	42,422	1,551	937,232	2,994	2,611,133	2,636,935,804	577,263	26,255,100	112,488,349	4,568	10.8%	252,639,259	27.6%	55,306	2,298,063,296	84,415,238	3.7%	87.1%	4,642,002	49,180	4,592,822	1,005.43	5.44%			
20,001 - 21,250	17,432	621	403,476	1,203	1,201,243	989,477,862	545,021	20,404,155	46,917,402	1,832	10.5%	108,543,448	28.4%	59,249	2,828,421,167	37,761,598	4.4%	86.5%	2,076,513	21,966	2,054,547	1,121.48	5.44%			
21,251 - 25,000	52,111	1,827	1,254,109	3,388	3,208,989	3,263,710,279	624,036	62,741,580	144,045,154	5,230	10.0%	362,021,139	30.6%	69,220	2,820,385,566	120,887,143	4.3%	86.4%	6,647,552	70,622	6,576,930	1,257.54	5.44%			
25,001 - 30,000	66,697	2,213	1,768,328	4,348	4,219,834	3,433,170,826	520,809	87,713,251	169,947,584	6,592	9.9%	358,698,020	25.4%	54,414	2,992,238,473	181,346,284	6.1%	87.2%	9,972,224	129,169	9,843,055	1,493.18	5.43%			
30,001 - 40,000	122,448	4,392	3,876,898	8,098	8,314,111	5,962,308,752	476,068	225,590,652	336,131,294	12,534	10.2%	597,307,669	26.5%	55,234	5,164,190,441	438,053,148	8.5%	86.5%	24,088,460	337,969	23,750,491	1,894.89	5.42%			
40,001 - 50,000	117,259	4,475	4,435,350	7,404	7,876,406	5,865,443,983	492,067	156,383,028	323,182,266	11,920	10.2%	638,328,983	25.7%	53,556	5,060,261,762	535,364,567	10.6%	86.3%	29,439,266	454,523	28,985,103	2,431.64	5.41%			
50,001 - 60,000	107,592	4,186	4,609,366	6,878	7,115,924	4,336,676,278	390,480	136,600,151	245,524,203	11,106	10.3%	572,878,474	23.0%	51,583	3,835,233,752	610,437,017	15.9%	88.4%	33,567,929	537,492	33,030,437	2,974.11	5.41%			
60,001 - 75,000	145,708	6,321	7,306,750	10,391	10,703,047	5,270,316,281	313,784	132,837,800	363,612,377	16,796	11.6%	678,384,489	23.1%	40,390	4,361,156,995	1,133,051,624	26.0%	82.7%	62,306,542	1,180,767	61,125,775	3,639.31	5.39%			
75,001 - 80,000	43,854	2,175	2,676,376	3,335	3,279,302	1,830,873,897	331,440	27,260,075	110,400,010	5,524	12.5%	243,028,308	26.6%	43,995	1,504,705,654	128,195,726	28.5%	82.2%	23,546,464	479,321	23,067,143	4,175.80	5.39%			
80,001 - 100,000	146,320	8,691	10,885,069	13,941	14,053,600	6,234,784,343	274,334	93,141,168	294,197,794	22,727	15.5%	990,988,000	31.4%	43,604	5,042,739,716	2,042,318,239	40.5%	80.9%	112,307,087	2,486,993	109,820,094	4,832.14	5.38%			
100,001 - 120,000	102,635	8,257	11,035,200	13,103	13,317,895	6,790,293,568	318,196	144,138,970	256,411,779	21,340	20.8%	1,024,662,437	41.9%	48,016	5,653,358,322	2,344,892,928	41.5%	83.3%	128,945,690	2,872,680	126,073,010	5,907.83	5.38%			
120,001 - 160,000	125,422	14,505	21,628,322	21,310	22,626,741	9,581,319,599	266,473	114,159,388	334,914,625	35,956	28.7%	1,165,381,364	42.7%	32,411	8,295,182,992	4,999,742,863	60.3%	86.6%	274,935,799	6,849,046	268,086,753	7,455.97	5.36%			
160,001 - 200,000	67,042	10,563	19,399,885	14,975	18,388,543	8,170,525,071	318,725	150,125,395	231,072,258	25,635	38.2%	836,395,485	53.6%	32,627	7,253,182,723	4,587,179,508	63.2%	88.8%	252,249,007	6,682,365	245,566,642	9,579.35	5.35%			
200,001 or more	143,921	36,212	252,682,498	48,456	280,104,303	87,217,316,817	1,025,869	4,661,039,249	2,771,650,667	85,018	59.1%	7,325,757,938	87.7%	86,167	81,780,947,461	51,640,412,063	63.1%	93.8%	2,839,706,214	259,763,593	2,579,942,621	30,345.84	5.00%			
<b>TOTAL</b>	<b>1,856,951</b>	<b>122,631</b>	<b>346,793,225</b>	<b>205,051</b>	<b>449,638,869</b>	<b>228,947,842,224</b>	<b>644,062</b>	<b>9,199,145,300</b>	<b>9,230,886,026</b>	<b>355,475</b>	<b>19.1%</b>	<b>24,973,420,591</b>	<b>48.7%</b>	<b>70,254</b>	<b>203,942,680,908</b>	<b>68,391,051,356</b>	<b>33.5%</b>	<b>89.1%</b>	<b>3,819,927,489</b>	<b>282,034,960</b>	<b>3,537,892,529</b>	<b>9,952.58</b>	<b>5.09%</b>			
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																										
Non-FAGI Level																										
\$ 1 - 3,999	21,358	128	2,744,265	2,179	10,973,494	(5,583,737,310)	(1,073,383)	1,471,392,707	323,283,811	5,202	24.4%	130,499,877	31.6%	25,086	(4,566,128,291)	(618,078,178)	13.5%	81.8%	4,926,384	505,702	4,420,682	849.80	-0.08%			
\$ 4,000 - 9,999	15,684	28	24,213	268	229,011	1,689,683	1,976	2,111,085	1,719,814	855	5.5%	20,523,745	7.3%	24,004	(18,442,791)	(17,343,371)	94.0%	-1091.5%	[D]	[D]	[D]	39,474	46.17	2.34%		
10,000 - 14,999	31,594	39	53,638	685	491,221	11,657,138	7,236	6,283,145	3,872,491	1,611	5.1%	39,150,794	6.9%	24,302	(25,083,002)	(23,853,130)	95.1%	-215.2%	[D]	[D]	[D]	193,684	120.23	1.66%		
15,000 - 19,999	39,497	36	77,048	902	789,259	22,250,959	12,557	3,988,405	4,546,643	1,772	4.5%	43,845,410	6.2%	24,743	(22,152,689)	(20,404,817)	92.1%	-99.6%	[D]	[D]	[D]	133,575	75.38	0.60%		
20,000 - 24,999	48,493	78	84,776	1,181	1,093,767	36,602,591	17,480	4,439,046	7,270,719	2,094	4.3%	52,097,913	6.0%	24,880	(18,326,995)	(17,074,518)	93.2%	-50.1%	[D]	[D]	[D]	134,267	64.12	0.37%		
25,000 - 29,999	53,987	356	119,111	1,502	1,314,637	59,198,084	22,526	6,583,371	13,077,253	2,628	4.9%	65,919,466	6.8%	25,084	(13,215,264)	(13,682,397)	103.5%	-22.3%	252,721	29,815	222,906	84.82	0.38%			
30,000 - 39,999	56,737	644	228,689	1,739	1,534,438	82,958,509	27,534	7,235,202	20,522,459	3,013	5.3%	74,947,149	7.4%	24,875	(5,275,897)	(4,290,821)	81.3%	-6.4%	612,579	17,150	595,429	197.62	0.72%			
40,000 - 49,999	116,965	1,696	743,796	3,922	3,743,664	230,188,449	35,058	10,909,946	59,374,162	6,566	5.6%	167,523,703	8.0%	25,514	14,200,530	12,949,461	91.2%	6.2%	2,291,362	43,309	2,248,053	342.38	0.98%			
50,000 - 59,999	116,436	2,021	1,274,066	4,395	4,400,814	324,804,795	45,168	44,788,975	95,629,441	7,191	6.2%	186,694,815	8.9%	25,962	87,269,514	64,684,294	74.1%	26.9%	4,857,199	68,981	4,788,218	665.86	1.47%			
60,000 - 69,999	118,297	2,264	1,624,269	4,929	4,742,883	434,664,352	55,217	14,928,475	110,072,760	7,872	6.7%	205,579,835	9.6%	26,115	133,940,232	123,140,881	91.9%	30.8%	7,981,447	108,140	7,873,307	1,000.17	1.81%			
70,000 - 74,999	121,138	2,857	2,214,964	5,708	5,335,638	602,223,964	64,993	15,042,362	141,418,297	9,266	7.6%	244,864,143	11.1%	26,426	230,983,921	211,151,453	91.4%	38.4%	12,831,806	222,070	12,609,736	1,360.86	2.09%			
75,000 - 79,999	60																									

TABLE 5. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING SEPARATELY

Income Level	Number of Returns Filed [MFS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [MFS Returns] [S]	Effective Tax Rate††† [%]		
		Balance Tax Due/Overpayment		Overpayment				Additions [§ 105-153.5(c),(e2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†			Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			[before residency proration] [S]	[after residency proration] [S]							
		Number of Returns	[Net Tax > Pre-payments] Amount [S]	Number of Returns	[Net Tax < Pre-payments] Amount [S]			Other Deductions [S]	Child Deduction Amount† [S]	Standard Deduction [S]	Deduction Amount [§8,750] [S]	Number of Returns Filed††	Deduction Amount [S]									
		Number of Returns	[Net Tax > Pre-payments] Amount [S]	Number of Returns	[Net Tax < Pre-payments] Amount [S]			Other Deductions [S]	Child Deduction Amount† [S]	Standard Deduction [S]	Deduction Amount [§8,750] [S]	Number of Returns Filed††	Deduction Amount [S]									
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
<b>NC Taxable Income</b>																						
N	17,216	34	1,993	7,710	6,648,076	2,199,671,839	127,769	252,268,466	422,031,155	5,124,000	13,352	116,830,000	3,864	312,901,358	1,595,053,792	(193,353,410)	-	-	-			
S	1 - 2,000	4,103	1,729	68,421	2,228	542,737	385,128,604	93,865	9,958,564	17,739,936	1,204,000	3,207	28,061,250	896	22,893,163	325,188,819	3,797,999	208,855	1,594	207,261	50.51	5.46%
	2,001 - 4,000	3,550	1,513	168,844	1,983	473,496	274,247,268	77,253	4,984,190	13,283,285	1,107,500	2,952	25,830,000	598	14,731,737	224,278,936	10,654,111	585,866	3,851	582,015	163.95	5.46%
	4,001 - 6,000	3,112	1,274	223,954	1,804	445,079	198,735,369	63,861	5,204,037	10,064,427	1,151,500	2,663	23,301,250	449	22,526,026	146,896,203	15,500,606	852,371	7,091	845,280	271.62	5.45%
	6,001 - 10,000	6,213	2,648	612,351	3,488	844,112	468,482,721	75,404	5,835,483	19,038,334	2,195,500	5,407	47,311,250	806	17,703,473	388,069,647	49,709,817	2,733,573	30,252	2,703,321	435.11	5.44%
	10,001 - 12,750	4,562	2,003	539,775	2,517	588,264	237,018,607	51,955	6,922,324	23,063,101	1,897,000	4,018	35,157,500	544	8,833,488	174,989,842	51,980,322	2,858,412	27,280	2,831,132	620.59	5.45%
	12,751 - 15,000	3,879	1,622	496,836	2,228	549,237	268,300,809	69,168	797,317	8,209,982	1,543,000	3,428	29,995,500	451	45,270,275	184,079,869	53,814,802	2,959,309	26,207	2,933,102	756.15	5.45%
	15,001 - 17,000	3,326	1,408	443,328	1,881	450,105	171,026,163	51,421	660,855	6,824,347	1,263,500	2,980	26,075,000	346	5,121,853	132,402,318	53,201,558	2,925,581	35,299	2,890,282	869.00	5.43%
	17,001 - 20,000	5,092	2,146	733,483	2,884	666,997	235,682,169	46,285	1,091,480	10,101,937	6,446,281	4,488	39,270,000	604	11,412,215	174,274,997	94,095,145	5,174,286	58,814	5,115,427	1,004.61	5.44%
	20,001 - 21,250	2,160	909	311,133	1,235	324,165	85,368,308	39,522	1,349,910	3,943,827	811,000	1,931	16,896,250	229	2,984,229	62,082,912	44,558,786	2,450,275	33,924	2,416,351	1,118.68	5.42%
	21,251 - 25,000	6,337	2,740	1,004,615	3,536	833,541	310,141,412	48,941	810,496	9,782,341	2,348,500	5,600	49,000,000	737	23,499,502	226,321,565	146,593,963	8,061,172	100,922	7,960,250	1,256.15	5.43%
	25,001 - 30,000	7,981	3,515	1,360,490	4,407	1,041,176	485,087,340	60,780	2,584,367	12,341,211	2,362,000	6,931	60,646,250	1,050	19,389,524	392,932,722	219,176,652	12,052,529	184,744	11,867,785	1,487.00	5.41%
	30,001 - 40,000	14,157	6,323	2,637,673	7,703	1,854,330	1,144,257,116	80,826	3,020,662	25,074,678	3,365,000	11,986	104,877,500	2,171	47,256,455	966,703,545	493,063,894	27,113,508	527,025	26,586,483	1,877.97	5.39%
	40,001 - 50,000	10,009	4,505	2,256,966	5,385	1,540,122	763,888,601	76,320	6,446,421	16,185,912	1,193,500	7,915	69,256,250	2,094	30,153,039	653,095,461	446,698,937	24,563,941	563,140	24,000,801	2,397.92	5.37%
	50,001 - 60,000	6,202	2,810	1,740,358	3,309	1,086,660	807,566,401	130,211	7,032,892	12,463,003	[D]	4,596	40,215,000	1,606	61,441,128	700,480,162	339,243,850	18,655,011	452,241	18,202,770	2,934.98	5.37%
	60,001 - 75,000	5,761	2,654	2,148,418	3,042	1,260,499	554,633,334	96,274	4,000,504	12,280,975	[D]	3,887	34,011,250	1,874	33,024,130	479,317,483	385,226,495	21,183,614	542,845	20,640,769	3,582.84	5.36%
	75,001 - 80,000	1,312	586	610,991	706	299,208	149,493,275	113,943	834,770	2,671,840	[D]	829	7,253,750	483	8,534,598	131,867,857	101,559,074	5,584,721	173,974	5,410,747	4,124.04	5.33%
	80,001 - 100,000	3,425	1,581	1,732,574	1,802	1,012,331	518,614,116	151,420	15,559,705	17,520,156	[D]	2,014	17,622,500	1,411	24,510,354	474,520,811	304,926,701	16,767,925	531,174	16,236,751	5,470.66	5.32%
	100,001 - 120,000	1,846	883	1,260,358	940	618,462	396,672,301	214,882	16,185,912	7,170,797	[D]	973	8,513,750	879	19,393,630	377,780,036	201,203,813	11,064,202	386,223	10,707,979	5,784.39	5.31%
	120,001 - 160,000	1,692	810	1,565,361	860	1,283,498	417,159,364	246,548	26,375,480	10,961,479	[D]	814	7,122,500	878	20,087,469	405,363,396	230,990,502	12,702,171	482,027	12,220,144	7,222.31	5.29%
	160,001 - 200,000	721	345	1,109,790	364	455,277	227,123,542	315,012	3,734,773	4,268,488	[D]	292	2,555,000	429	8,352,500	215,682,777	128,242,479	7,052,048	269,349	6,782,699	9,407.35	5.29%
	200,001 or more	1,505	704	7,756,139	780	10,175,236	5,127,648,940	3,407,076	203,014,353	157,327,771	[D]	457	3,998,750	1,048	597,396,593	4,571,940,179	935,869,874	51,463,470	5,221,319	46,242,151	30,725.68	4.94%
TOTAL	114,161	42,742	28,783,850	60,792	32,992,007	15,425,947,599	135,124	578,672,361	822,705,842	27,374,500	90,720	793,800,000	23,441	1,357,416,289	13,003,323,329	4,116,755,970	237,012,840	9,659,295	227,353,545	1,991.52	5.27%	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
<b>FAGI Level</b>																						
Non-Positive AGI	2,689	46	106,214	688	2,027,717	(1,523,980,867)	(566,746)	109,631,081	41,902,692	572,500	1,478	12,932,500	1,211	6,637,097	(1,476,394,575)	(121,652,962)	[D]	[D]	378,926	140.92	-0.02%	
S	1 - 3,999	2,844	224	122,549	1,098	214,550	5,499,496	1,934	1,033,103	1,079,938	629,500	2,273	19,888,750	571	1,480,726	(16,609,315)	(13,850,030)	[D]	[D]	143,601	50.49	2.61%
	4,000 - 9,999	6,064	495	87,528	3,592	682,669	43,450,610	7,165	1,147,860	6,083,556	1,810,000	5,406	47,302,500	658	3,453,192	(14,050,778)	(13,025,396)	[D]	[D]	180,974	29.84	0.42%
	10,000 - 14,999	6,267	1,701	304,923	3,756	797,018	78,460,572	12,520	1,298,851	8,616,940	2,177,500	5,730	50,137,500	537	3,776,227	15,051,256	13,101,753	1,067,343	11,473	1,055,870	168.48	1.35%
	15,000 - 19,999	7,207	2,412	565,300	4,067	875,118	123,184,917	17,548	3,207,580	9,347,738	3,120,000	6,438	56,332,500	582	4,793,366	52,798,893	45,691,957	31,321	2,667,122	379.93	2.17%	
	20,000 - 24,999	8,297	3,232	843,549	4,597	1,015,685	187,019,153	22,541	922,396	12,789,152	3,248,500	7,657	66,998,750	640	5,670,269	99,234,878	90,782,365	5,144,783	58,276	5,086,507	613.05	2.72%
	25,000 - 29,999	8,790	3,472	1,017,622	4,937	1,142,039	241,859,003	27,515	935,421	15,017,037	4,000,000	8,064	70,560,000	726	7,409,477	145,807,910	135,537,528	7,588,811	94,899	7,493,912	852.55	3.10%
	30,000 - 39,999	17,500	7,422	2,490,441	9,453	2,190,592	611,460,549	34,941	4,823,886	36,969,953	6,344,000	15,619	136,666,250	1,881	21,083,659	415,220,573	387,907,070	21,574,285	313,849	21,260,436	1,214.88	3.48%
	40,000 - 49,999	15,174	6,540	2,557,584	8,036	1,992,063	680,347,773	44,836	1,720,877	38,380,745	3,983,000	12,924	113,085,000	2,250	28,377,910	498,241,995	470,438,671	26,101,247	492,570	25,608,677	1,687.67	3.76%
	50,000 - 59,999	10,927	4,773	2,239,649	5,757	1,720,318	596,820,993	54,619	3,281,513	34,904,744	1,426,500	8,546	31,248,568	2,381	31,248,568	457,745,194	426,631,568	23,604,318	508,913	23,095,405	2,113.61	3.87%
	60,000 - 69,999	7,046	3,129	1,761,288	3,626	1,316,546	455,638,239	64,666	1,634,533	27,594,305	-	5,152	45,080,000	1,894	26,118,362	358,480,105	331,315,299	18,333,537	456,043	17,877,494	2,537.25	3.92%
	70,000 - 74,999	2,646	1,189	803,901	1,359	518,587	191,590,363	72,408	592,487	11,559,187	-	1,781	15,583,750	865	11,974,589	153,065,324	139,500,670	7,699,038	179,571	7,519,467	2,841.82	3.92%
	75,000 - 79,999	2,175	986	747,875	1,099	486,276	168,449,597	77,448	742,216	10,547,237	-	1,441	12,608,750	734	10,736,794	135,299,032	122,309,287	6,753,102	193,110	6,559,992	3,016.09	3.89%
	80,000 - 89,999	3,449	1,515	1,221,628	1,809	917,837	292,215,185	84,725	1,478,716	15,994,151	-	2,218	19,407,500	1,231	18,334,919							

TABLE 5A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION																						
Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [MFS-SD Returns] [S]	Effective Tax Rate††† [%]		
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c)2] Additions [§ 105-153.6] Other Deductions [§ 105-153.5(b)] Child Ded [§ 105-153.5(a)]†		Standard Deduction††		[before residency proration] [S]	[after residency proration] [S]	Effective Proportion Factor [%]								
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed	% of MFS Returns Filed [%]										Standard Deduction Amount [MFS,750] [S]	% of MFS SD/ID Value Amount [S]
NCTI Level																						
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	17,216	[D]	[D]	6,290	2,631,382	47,101,837	3,528	13,175,864	85,834,528	13,352	77.6%	116,830,000	27.2%	(142,386,827)	(111,160,960)	78.1%	-302.3%	-	-	-		
\$ 1 - 2,000	4,103	[D]	[D]	1,860	398,761	97,852,305	30,512	3,260,749	10,202,672	3,207	78.2%	28,061,250	55.1%	62,849,132	3,021,145	4.8%	64.2%	166,138	1,341	164,797	51.39	5.45%
2,001 - 4,000	3,550	[D]	[D]	1,745	377,360	87,781,462	29,736	6,148,848	8,620,243	2,952	83.2%	25,830,000	63.7%	53,946,067	8,857,980	16.4%	61.5%	[D]	[D]	483,664	163.84	5.46%
4,001 - 6,000	3,112	1,044	1,763,233	1,597	326,011	75,388,880	28,310	321,841	6,986,242	2,663	85.6%	23,301,250	50.8%	45,423,229	13,254,474	29.2%	60.3%	[D]	[D]	722,158	271.18	5.45%
6,001 - 10,000	6,213	2,267	497,692	3,093	597,124	148,557,311	27,475	381,529	14,203,531	5,407	87.0%	47,311,250	72.8%	87,424,059	43,289,110	49.5%	58.8%	2,380,487	27,495	2,352,992	435.18	5.44%
10,001 - 12,750	4,562	1,735	443,418	2,252	403,049	99,792,654	24,836	6,038,712	8,788,560	4,018	88.1%	35,157,500	79.9%	61,885,306	45,785,998	74.0%	62.0%	2,517,793	24,696	2,493,097	620.48	5.45%
12,751 - 15,000	3,879	1,438	410,917	1,966	388,001	94,544,728	27,580	331,394	6,372,970	3,428	88.4%	29,995,000	39.9%	58,508,152	47,570,862	81.3%	61.9%	[D]	[D]	2,591,492	755.98	5.45%
15,001 - 17,000	3,326	1,265	377,246	1,686	341,109	85,904,555	28,827	458,808	5,485,741	2,980	89.6%	26,075,000	83.6%	54,802,622	47,664,993	87.0%	63.8%	2,621,124	32,299	2,588,825	868.73	5.43%
17,001 - 20,000	5,092	1,892	600,357	2,547	497,066	140,356,185	31,274	636,856	7,105,857	4,488	88.1%	39,270,000	77.5%	94,617,184	82,919,639	87.6%	67.4%	4,559,748	53,366	4,506,382	1,004.10	5.43%
20,001 - 21,250	2,160	826	266,677	1,089	227,640	69,823,323	36,159	176,498	3,479,826	1,931	89.4%	16,896,250	85.0%	49,623,745	39,840,590	80.3%	71.1%	[D]	[D]	2,163,272	1,120.29	5.43%
21,251 - 25,000	6,337	2,445	845,853	3,107	602,670	199,532,359	35,631	323,690	8,120,407	5,600	88.4%	49,000,000	67.6%	142,735,642	129,521,952	90.7%	71.5%	7,122,388	90,915	7,031,473	1,255.62	5.43%
25,001 - 30,000	7,981	3,073	1,097,384	3,807	686,347	277,652,101	40,059	444,613	9,469,005	6,931	86.8%	60,646,250	75.8%	207,981,459	190,230,278	91.5%	74.9%	10,460,770	155,194	10,305,576	1,486.88	5.42%
30,001 - 40,000	14,157	5,433	2,133,946	6,446	1,160,181	551,628,300	46,023	1,443,257	14,056,012	11,986	84.7%	104,877,500	68.9%	434,138,045	416,866,072	96.0%	78.7%	22,923,414	418,408	22,505,006	1,877.61	5.40%
40,001 - 50,000	10,009	3,642	1,736,903	4,179	808,374	448,313,254	56,641	916,151	8,309,828	7,915	79.1%	69,256,250	69.7%	371,663,327	352,961,211	95.0%	82.9%	19,409,315	447,475	18,961,840	2,395.68	5.37%
50,001 - 60,000	6,202	2,187	1,282,572	2,348	499,914	308,990,999	67,230	1,676,595	5,039,729	4,596	74.1%	40,215,000	39.6%	265,412,865	251,305,231	94.7%	85.9%	13,819,273	355,592	13,463,681	2,929.43	5.36%
60,001 - 75,000	5,761	1,897	1,503,050	1,941	512,760	303,149,404	77,991	1,258,806	4,685,321	3,887	67.5%	34,011,250	50.7%	265,711,639	259,554,488	97.7%	87.7%	14,272,914	369,686	13,903,228	3,576.85	5.36%
75,001 - 80,000	1,312	388	404,973	428	143,200	73,408,054	88,550	509,980	1,255,906	829	63.2%	7,253,750	45.9%	65,408,378	64,142,027	98.1%	89.1%	3,527,161	103,229	3,423,932	4,130.20	5.34%
80,001 - 100,000	3,425	1,018	1,137,316	977	413,845	209,199,483	103,873	1,827,975	3,515,764	2,014	58.8%	17,622,500	83.6%	189,889,194	179,157,522	94.3%	90.8%	9,851,879	302,430	9,549,449	4,741.53	5.30%
100,001 - 120,000	1,846	532	769,270	428	193,780	124,394,198	127,846	5,550,751	2,010,301	973	52.7%	8,513,750	30.5%	119,420,898	105,826,958	88.6%	96.0%	5,819,429	234,764	5,584,665	5,739.64	5.28%
120,001 - 160,000	1,692	441	887,622	364	301,724	122,480,461	150,468	1,786,321	2,326,130	814	48.1%	7,122,500	26.2%	114,818,382	110,839,072	96.5%	93.7%	6,095,040	203,065	5,891,975	7,238.30	5.32%
160,001 - 200,000	721	162	543,124	123	121,018	58,355,295	199,847	1,072,777	1,279,878	292	40.5%	2,555,000	23.4%	55,593,194	52,096,414	93.7%	95.3%	2,864,771	141,027	2,723,744	9,327.89	5.23%
200,001 or more	1,505	249	2,099,444	203	794,321	192,936,030	422,179	9,250,186	6,778,090	457	30.4%	3,998,750	0.7%	191,409,376	172,091,289	89.9%	99.2%	9,463,302	534,139	8,929,163	19,538.65	5.19%
TOTAL	114,161	34,439	17,394,163	48,476	12,425,637	3,817,143,407	42,076	51,458,201	223,926,541	90,720	79.5%	793,800,000	36.9%	2,850,875,067	2,505,634,344	87.9%	74.7%	143,897,555	3,557,144	140,340,411	1,546.96	5.36%
FAGI Level																						
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	2,689	[D]	[D]	338	432,935	(244,493,047)	(165,422)	24,119,695	2,484,341	1,478	55.0%	12,932,500	66.1%	(235,790,193)	(63,489,479)	26.9%	96.4%	[D]	[D]	64,003	43.30	-0.03%
\$ 1 - 3,999	2,844	[D]	[D]	983	172,421	4,454,392	2,004	661,076	1,333,488	2,273	79.9%	19,888,750	93.1%	(16,006,770)	(14,798,389)	92.5%	-351.5%	[D]	[D]	19,597	8.62	0.43%
4,000 - 9,999	6,064	[D]	[D]	3,398	604,584	38,924,320	7,200	643,563	6,594,674	5,406	89.1%	47,302,500	93.2%	(14,329,291)	(13,294,655)	92.8%	-36.8%	[D]	[D]	55,285	10.23	0.14%
10,000 - 14,999	6,267	1,486	226,622	3,574	736,522	71,769,421	12,525	737,946	9,447,586	5,730	91.4%	50,137,500	93.0%	12,922,281	11,379,106	88.1%	18.0%	[D]	[D]	877,116	153.07	1.22%
15,000 - 19,999	7,020	2,169	478,387	3,820	766,835	113,001,697	17,552	927,789	10,768,579	6,438	91.7%	56,332,500	92.2%	46,828,407	42,429,207	90.6%	41.4%	[D]	[D]	2,423,855	376.49	2.14%
20,000 - 24,999	8,297	2,961	743,604	4,328	897,642	172,611,612	22,543	952,925	13,793,956	7,657	92.3%	66,998,750	92.2%	92,411,831	84,927,429	91.9%	53.5%	4,764,601	47,047	4,717,554	616.11	2.73%
25,000 - 29,999	8,790	3,167	873,489	4,584	978,009	221,844,967	27,511	354,108	16,217,472	8,064	91.7%	70,560,000	90.5%	135,421,603	126,141,121	93.1%	61.0%	7,009,657	87,698	6,921,959	858.38	3.12%
30,000 - 39,999	17,500	6,631	2,115,096	8,479	1,678,721	545,261,183	34,910	3,981,828	34,887,901	15,619	89.3%	136,666,250	86.6%	377,688,860	353,559,420	93.6%	69.3%	19,580,680	272,340	19,308,340	1,236.21	3.54%
40,000 - 49,999	15,174	5,677	2,159,722	6,795	1,372,199	579,132,750	44,811	958,330	31,375,272	12,924	85.2%	113,085,000	79.9%	435,630,808	411,958,980	94.6%	75.2%	22,768,933	425,245	22,343,688	1,728.85	3.86%
50,000 - 59,999	10,927	3,900	1,760,010	4,369	968,729	466,320,146	54,566	938,876	23,793,496	8,546	78.2%	74,777,500	70.5%	368,688,026	344,242,973	93.4%	79.1%	18,993,059	422,027	18,571,032	2,173.07	3.98%
60,000 - 69,999	7,046	2,417	1,286,268	2,540	665,168	332,741,679	64,585	807,208	17,353,620	5,152	73.1%	45,080,000	63.3%	271,115,267	249,774,172	92.1%	81.5%	13,774,145	349,961	13,424,184	2,605.63	4.03%
70,000 - 74,999	2,646	869	584,144	855	243,658	128,962,779	27,410	272,612	6,548,510	1,781	67.3%	15,583,750	56.8%	107,103,131	96,979,965	90.5%	83.0%	5,340,018	136,794	5,203,224	2,921.52	4.03%
75,000 - 79,999	2,175	732	550,028	649	211,233	111,548,384	77,410	381,694	5,706,942	1,441	66.3%	12,608,750	54.0%	93,614,386	83,623,822	89.3%	83.9%	4,606,047	124,584	4,481,463	3,109.97	4.02%
80,000 - 89,999	3,449	1,084	893,306	1,064	370,449	187,708,541	84,630	560,796	8,447,749	2,218	64.3%	19,407,500	51.4%	160,414,088	143,472,469	89.4%	85.5%	7,895,613	222,521	7,673,092	3,459.46	4.09%
90,000 - 99,999	2,471	729	632,890	668	262,010	136,571,809	94,710	387,568	6,685,419	1,442	58.4%	12,617,500	45.1%	117,656,458	103,161,144	87.7%	86.1%	5,677,709	149,936	5,527,773	3,833.41	4.0

TABLE 5B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS

Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [S]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Return [MFS-ID Returns] [S]	Effective Tax Rate[†††] [%]		
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(e2)] Additions [§ 105-153.6]		Itemized Deductions††: [§ 105-153.5(a)(2)]††			[before residency proration] [S]	[after residency proration] [S]	Effective Proration Factor [%]								
		Number of Returns Filed	[Net Tax] > Pre-payments Amount [S]	Number of Returns Filed	[Net Tax] < Pre-payments Amount [S]			Other Deductions [§ 105-153.5(b)] Child Ded [§ 105-153.5(a)]†	Number of Returns Filed	% of MFS Returns Filed	% of MFS SD/ID Value Amount	Average ID Value [S]											
								Additions [S]	Deductions [S]														
NCTI Level																							
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	17,216	[D]	[D]	1,420	4,016,694	2,152,570,002	557,083	239,092,602	341,320,627	3,864	22.4%	312,901,358	72.8%	80,979	1,737,440,619	(82,192,450)	-4.7%	80.7%	-	-	-	-	-
S 1 - 2,000	4,103	[D]	[D]	368	143,976	287,276,300	320,621	6,697,815	8,741,264	896	21.8%	22,893,163	44.9%	25,550	262,339,688	776,855	0.3%	91.3%	42,717	253	42,464	47.39	5.47%
2,001 - 4,000	3,550	326	41,741	238	96,136	186,465,806	311,816	4,369,342	5,770,542	598	16.8%	14,731,737	36.3%	24,635	170,332,869	1,796,131	1.1%	91.3%	[D]	[D]	98,351	164.47	5.48%
4,001 - 6,000	3,112	230	47,631	207	119,068	123,346,489	274,714	4,882,196	4,229,685	449	14.4%	22,526,026	49.2%	50,169	101,472,974	2,248,132	2.2%	82.3%	[D]	[D]	123,122	274.21	5.48%
6,001 - 10,000	6,213	381	114,659	395	246,988	319,925,410	396,930	5,453,954	7,030,303	806	13.0%	17,703,473	27.2%	21,965	300,645,588	6,420,707	2.1%	94.0%	353,086	2,757	350,329	434.65	5.46%
10,001 - 12,750	4,562	268	96,357	265	185,215	137,225,953	252,254	883,612	16,171,541	544	11.9%	8,833,488	20.1%	16,238	113,104,536	6,194,324	5.5%	82.4%	340,619	2,584	338,035	621.39	5.46%
12,751 - 15,000	3,879	184	85,919	262	161,236	173,756,081	385,268	465,923	3,380,012	451	11.6%	45,270,275	60.1%	100,378	125,571,717	6,243,940	5.0%	72.3%	[D]	[D]	341,610	757.45	5.47%
15,001 - 17,000	3,326	143	66,082	195	108,996	85,121,608	246,016	202,047	2,602,106	346	10.4%	5,121,853	16.4%	14,803	77,599,696	5,536,565	7.1%	91.2%	304,457	3,000	301,457	871.26	5.44%
17,001 - 20,000	5,092	254	133,126	337	169,931	95,325,984	157,824	454,624	4,710,580	604	11.9%	11,412,215	22.5%	18,894	79,657,813	11,175,506	14.0%	83.6%	614,538	5,448	609,090	1,008.43	5.45%
20,001 - 21,250	2,160	83	44,366	146	96,525	15,544,985	67,882	1,173,412	1,275,001	229	10.6%	2,984,229	15.0%	13,032	12,459,167	4,718,196	37.9%	80.1%	[D]	[D]	253,079	1,105.15	5.36%
21,251 - 25,000	6,337	295	158,762	429	230,871	110,609,053	150,800	486,806	4,010,434	737	11.6%	23,499,502	32.4%	31,885	83,585,923	17,072,011	20.4%	75.6%	938,784	10,007	928,777	1,260.21	5.44%
25,001 - 30,000	7,981	442	263,106	600	354,829	207,435,239	197,557	2,139,754	5,234,206	1,050	13.2%	19,389,524	24.2%	18,466	184,951,263	28,946,374	15.7%	89.2%	1,591,759	29,550	1,562,209	1,487.82	5.40%
30,001 - 40,000	14,157	890	503,727	1,257	694,149	592,628,816	272,975	1,576,805	14,383,666	2,171	15.3%	47,256,455	31.1%	21,767	532,565,500	76,197,822	14.3%	89.9%	4,190,904	108,617	4,081,477	1,880.00	5.36%
40,001 - 50,000	10,009	863	520,063	1,206	731,748	315,575,347	150,705	5,530,270	9,520,444	2,094	20.9%	30,153,039	30.3%	14,400	281,432,134	93,737,726	33.3%	89.2%	5,154,626	115,665	5,038,961	2,406.38	5.38%
50,001 - 60,000	6,202	623	457,786	961	586,146	498,575,402	310,445	5,356,297	7,423,274	1,606	25.9%	61,441,128	60.4%	38,257	435,067,297	87,938,619	20.2%	87.3%	4,835,738	96,649	4,739,899	2,950.86	5.39%
60,001 - 75,000	5,761	757	645,368	1,101	747,739	251,483,930	134,196	2,741,698	7,595,654	1,874	32.5%	33,024,130	49.3%	17,622	213,605,844	125,672,007	58.8%	84.9%	6,910,700	173,159	6,737,541	3,595.27	5.36%
75,001 - 80,000	1,312	198	206,018	278	156,008	76,085,221	157,526	324,790	1,415,934	483	36.8%	8,534,598	54.1%	17,670	66,459,479	37,417,047	56.3%	87.3%	2,057,560	70,745	1,986,815	1,113.49	5.31%
80,001 - 100,000	3,425	563	595,258	825	598,486	309,414,633	219,287	13,731,730	14,004,392	1,411	41.2%	24,510,354	58.2%	17,371	284,631,617	125,769,179	44.2%	92.0%	6,916,446	228,744	6,687,302	4,739.41	5.32%
100,001 - 120,000	1,846	351	491,088	512	424,682	272,478,103	131,888	10,635,161	5,160,496	695	51.7%	19,393,630	69.5%	22,215	254,631,617	95,376,855	36.9%	94.9%	5,244,773	151,459	5,093,314	5,834.27	5.34%
120,001 - 160,000	1,692	369	677,739	496	981,774	294,678,273	335,625	24,589,159	8,635,349	878	51.9%	20,087,469	73.8%	22,879	290,545,014	120,151,430	41.4%	98.6%	6,607,131	278,962	6,328,169	7,207.48	5.27%
160,001 - 200,000	721	183	566,666	241	334,259	168,768,247	393,399	2,661,996	2,988,610	429	59.5%	8,352,050	76.6%	19,469	160,089,883	76,146,065	47.6%	94.9%	4,187,277	128,322	4,058,955	9,461.43	5.33%
200,001 or more	1,505	455	5,656,695	577	9,380,915	4,934,712,910	4,708,696	193,764,167	150,549,681	1,048	69.6%	597,396,593	99.3%	570,035	4,380,530,803	763,778,585	17.4%	88.8%	42,000,168	4,687,180	37,312,988	35,604.00	4.89%
TOTAL	114,161	8,303	11,389,688	12,316	20,566,370	116,088,804,192	495,235	527,214,160	626,153,801	23,441	20.5%	1,357,416,289	63.1%	57,908	10,152,448,262	1,611,121,626	15.9%	87.5%	93,115,285	6,102,151	87,013,134	3,712.01	5.14%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	2,689	[D]	[D]	350	1,594,782	(1,279,487,820)	(1,056,555)	85,511,386	39,990,851	1,211	45.0%	6,637,097	33.9%	5,481	(1,240,604,382)	(58,163,483)	4.7%	97.0%	[D]	[D]	314,923	260.05	-0.02%
S 1 - 3,999	2,844	[D]	[D]	115	42,129	945,104	1,659	372,027	438,950	571	20.1%	1,480,726	6.9%	2,593	(602,545)	948,353	-157.4%	-63.8%	[D]	[D]	124,004	217.17	13.12%
4,000 - 9,999	6,064	[D]	[D]	194	78,085	4,526,290	6,879	504,297	1,298,882	658	10.9%	3,453,192	6.8%	5,248	278,513	269,265	96.7%	6.2%	[D]	[D]	125,689	191.02	2.78%
10,000 - 14,999	6,267	215	78,301	182	60,496	6,691,151	12,460	560,905	1,346,854	537	8.6%	3,776,227	7.0%	7,032	2,128,975	1,722,647	80.9%	31.8%	[D]	[D]	178,754	332.88	2.67%
15,000 - 19,999	7,020	243	86,913	247	108,283	10,183,220	17,497	2,799,791	1,699,159	582	8.3%	4,793,366	7.8%	8,236	5,970,486	3,262,750	54.6%	58.6%	[D]	[D]	243,267	417.98	2.39%
20,000 - 24,999	8,297	271	99,945	269	118,043	14,407,541	22,512	329,471	2,243,696	640	7.7%	5,670,269	9.5%	8,860	6,823,407	5,854,936	85.8%	47.4%	380,182	11,229	368,953	576.49	2.56%
25,000 - 29,999	8,790	305	144,133	353	164,030	20,014,036	27,568	581,313	2,799,565	726	8.3%	7,409,477	7.5%	10,206	10,386,307	9,396,407	90.5%	51.9%	579,154	7,201	571,953	787.81	2.86%
30,000 - 39,999	17,500	791	375,345	974	511,871	66,199,366	35,194	842,058	8,426,052	1,101	10.7%	21,083,659	13.4%	11,209	37,531,713	34,347,650	91.5%	56.7%	1,993,605	41,509	1,952,096	1,037.80	2.95%
40,000 - 49,999	15,174	863	397,862	1,241	619,864	101,215,023	44,984	762,547	10,988,473	2,250	14.8%	28,377,910	20.1%	12,612	62,611,187	58,479,691	93.4%	61.9%	3,332,314	67,325	3,264,989	1,451.11	3.23%
50,000 - 59,999	10,927	873	479,639	1,388	751,589	130,500,847	54,809	2,342,637	12,537,748	2,381	21.8%	31,248,568	29.5%	13,124	89,057,168	82,388,595	92.5%	68.2%	4,611,259	86,886	4,524,373	1,900.20	3.47%
60,000 - 69,999	7,046	712	475,020	1,086	651,378	122,896,560	64,887	827,325	10,240,685	1,894	26.9%	26,118,362	36.7%	13,790	87,364,838	81,541,127	93.3%	71.1%	4,559,392	106,082	4,453,310	2,351.27	3.62%
70,000 - 74,999	2,646	320	219,757	504	274,929	62,607,584	72,402	319,875	5,010,677	865	32.7%	11,974,589	43.5%	13,843	45,962,193	42,520,705	92.5%	73.4%	2,359,020	42,777	2,316,243	2,677.74	3.70%
75,000 - 79,999	2,175	254	197,847	450	275,043	56,901,213	77,522	360,522	4,840,295	734	33.7%	10,736,794	46.0%	14,628	41,684,646	36,685,465	92.8%	73.3%	2,147,055	68,526	2,078,529	2,831.78	3.65%
80,000 - 89,999	3,449	431	328,322	745	547,388	104,506,644	84,896	917,920	7,546,402	1,231	35.7%	18,334,919	48.6%	14,894	79,543,243	72,000,543	90.5%	76.1%	3,984,605	96,268	3,888,337	3,158.68	3.72%
90,000 - 99,999	2,471	359	333,486	618	442,731	97,512																	



TABLE 6A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI LEVEL BY DEDUCTION TYPE

HEAD OF HOUSEHOLD: STANDARD DEDUCTION																								
Income Level	Aggregate Number of Returns Filed [HoH]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [HoH-SD Returns] [S]	Effective Tax Rate††† [%]				
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)] Additions [§ 105-153.6]		Standard Deduction††		[before residency proration] [S]	[after residency proration] [S]	Effective Proportion Factor [%]										
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Other Deductions [§ 105-153.5(b)] Child Ded [§ 105-153.5(a)]†	Number of Returns Filed	% of HoH Returns Filed [%]	Standard Deduction Amount [S]										% of HoH SD/ID Value Amount [S]			
								Additions [S]	Deductions [S]															
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	200,248	[D]	[D]	138,260	28,696,085	2,465,801,691	12,613	10,744,149	828,620,432	195,497	97.6%	2,736,958,000	95.8%	(1,089,032,593)	(1,181,354,140)	108.5%	-44.2%	-	-	-	-	-	-	-
\$ 1 - 2,000	38,392	[D]	[D]	29,918	10,136,641	798,790,257	21,193	889,884	119,644,588	37,692	98.2%	527,688,000	96.1%	152,347,553	36,417,772	23.9%	19.1%	2,002,538	8,566	1,993,972	52.90	5.48%		
2,001 - 4,000	35,121	6,914	809,997	27,582	9,476,559	758,962,621	21,908	9,187,927	107,202,107	34,643	98.6%	485,002,000	96.2%	175,946,441	103,879,475	59.0%	23.2%	[D]	[D]	5,684,535	164.09	5.47%		
4,001 - 6,000	33,778	6,976	1,216,592	26,229	9,042,985	792,472,618	23,785	747,521	102,167,010	33,318	98.6%	466,452,000	97.4%	224,601,129	166,567,365	74.2%	28.3%	[D]	[D]	9,119,818	273.72	5.48%		
6,001 - 10,000	63,074	13,995	3,264,982	47,967	16,135,301	1,630,191,708	26,210	2,203,572	179,690,848	62,198	98.6%	870,772,000	97.5%	581,932,432	494,953,020	85.1%	35.7%	27,217,378	147,777	27,069,601	435.22	5.47%		
10,001 - 12,750	39,046	9,481	2,696,638	28,745	9,487,347	1,113,626,721	29,001	9,137,977	100,709,076	38,400	98.3%	537,600,000	97.1%	476,231,622	435,994,758	91.6%	42.8%	23,975,363	148,221	23,827,142	620.50	5.47%		
12,751 - 15,000	29,734	7,871	2,430,913	21,148	6,936,825	913,677,999	31,319	6,225,586	72,451,945	29,173	98.1%	408,422,000	97.0%	433,426,600	404,907,018	93.4%	47.4%	[D]	[D]	22,097,656	757.47	5.46%		
15,001 - 17,000	26,782	7,445	2,418,701	18,666	6,127,347	881,905,493	33,599	6,127,347	61,237,666	26,248	98.0%	367,472,000	96.8%	453,848,214	419,715,224	92.5%	51.5%	23,080,141	190,645	22,889,496	872.05	5.45%		
17,001 - 20,000	35,489	9,665	3,328,117	24,812	8,167,732	1,229,515,555	35,438	1,160,190	80,035,959	34,695	97.8%	485,730,000	96.2%	664,909,786	640,631,387	96.3%	54.1%	35,228,308	343,966	34,884,342	1,005.46	5.45%		
20,001 - 21,250	13,096	3,610	1,275,986	9,099	3,018,998	480,245,856	37,604	405,311	28,774,782	12,771	97.5%	178,794,000	95.6%	273,082,385	263,315,978	96.4%	56.9%	[D]	[D]	14,352,043	1,123.80	5.45%		
21,251 - 25,000	34,037	9,443	3,000,876	23,451	7,841,592	1,319,253,104	39,858	850,031	75,242,218	33,099	97.2%	463,386,000	95.7%	781,474,917	763,035,093	97.6%	59.2%	41,959,507	481,932	41,477,575	1,253.14	5.44%		
25,001 - 30,000	33,090	9,291	3,746,738	22,354	7,431,132	1,400,841,366	43,987	1,256,081	65,287,615	31,847	96.2%	445,858,000	94.4%	890,951,832	870,784,235	97.7%	63.6%	47,884,319	600,843	47,283,476	1,484.71	5.43%		
30,001 - 40,000	49,709	14,889	6,661,342	32,119	10,639,526	2,430,322,838	51,366	2,782,716	85,359,882	47,314	95.2%	662,396,000	89.7%	1,685,349,672	1,635,035,720	97.0%	69.3%	89,910,657	1,404,749	88,505,908	1,870.61	5.41%		
40,001 - 50,000	29,722	9,233	4,898,148	18,308	6,228,087	1,715,193,210	61,851	1,981,786	41,708,074	27,731	93.3%	388,234,000	89.9%	1,287,232,922	1,237,908,642	96.2%	75.0%	68,072,675	1,322,791	66,749,884	2,407.05	5.39%		
50,001 - 60,000	18,591	5,874	3,623,469	10,768	3,857,441	1,194,281,572	71,262	2,198,436	22,632,763	16,759	90.1%	234,626,000	85.9%	939,221,245	913,807,161	97.3%	78.6%	50,250,285	1,089,188	49,161,097	2,933.41	5.38%		
60,001 - 75,000	16,178	5,479	4,086,686	8,344	3,118,226	1,194,458,864	83,265	1,139,328	14,506,997	13,937	86.1%	195,118,000	80.7%	953,549,195	928,583,400	97.4%	82.2%	51,062,799	1,212,320	49,850,479	3,576.84	5.37%		
75,001 - 80,000	3,258	1,080	973,770	1,543	597,449	257,312,077	97,136	6,82,997	2,277,932	2,649	81.3%	37,086,000	74.9%	218,631,135	205,524,601	94.0%	85.0%	11,301,789	246,229	11,055,560	4,173.48	5.38%		
80,001 - 100,000	9,117	2,943	2,880,889	4,073	1,763,773	4,073,773	105,321	2,136,759	7,089,273	7,081	77.7%	99,134,000	69.0%	641,687,388	628,369,168	97.9%	86.0%	34,554,010	905,018	33,648,992	4,752.01	5.35%		
100,001 - 120,000	4,923	1,544	1,997,340	1,875	1,004,195	431,032,684	125,227	2,798,394	3,730,603	3,442	69.9%	48,188,000	59.7%	381,912,475	374,639,142	98.1%	88.6%	20,601,430	573,721	20,027,709	5,818.63	5.35%		
120,001 - 160,000	4,496	1,363	2,478,390	1,440	890,236	443,567,966	156,682	3,756,772	3,957,462	2,831	63.0%	39,634,000	51.9%	403,733,276	385,670,953	95.5%	91.0%	21,208,055	525,558	20,682,497	7,305.72	5.36%		
160,001 - 200,000	1,978	525	1,481,609	523	589,871	219,505,551	208,062	2,519,750	2,206,770	1,055	53.3%	14,770,000	8.8%	205,048,531	186,753,542	91.1%	93.4%	10,269,593	266,757	10,002,836	9,481.36	5.36%		
200,001 or more	3,507	747	5,257,368	634	2,031,863	569,565,307	409,465	20,204,516	9,589,566	1,391	39.7%	19,474,000	11.4%	560,706,257	534,096,890	95.3%	98.4%	29,369,992	1,806,223	27,563,769	19,815.79	5.16%		
TOTAL	723,366	135,845	59,348,659	497,858	153,219,212	22,952,302,864	33,083	71,374,064	2,014,090,513	693,771	95.9%	9,712,794,000	91.4%	11,296,792,414	10,449,236,404	92.5%	49.2%	639,566,101	11,637,714	627,928,387	905.09	5.40%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	4,011	[D]	[D]	484	542,394	(99,089,509)	(50,299)	20,824,316	5,493,080	1,970	49.1%	27,580,000	82.2%	(111,338,273)	(81,365,985)	73.1%	112.4%	[D]	[D]	97,266	49.37	-0.10%		
\$ 1 - 3,999	10,522	[D]	[D]	6,032	438,955	25,322,208	2,430	774,459	27,491,951	10,422	99.0%	145,908,000	98.8%	(147,303,284)	(142,732,082)	96.9%	-581.7%	[D]	[D]	15,311	1.47	0.06%		
4,000 - 9,999	46,394	[D]	[D]	34,058	4,086,961	346,120,823	7,498	1,251,931	133,686,702	46,163	99.5%	646,282,000	99.3%	(432,595,948)	(419,414,867)	97.0%	-125.0%	[D]	[D]	29,927	0.63	0.01%		
10,000 - 14,999	88,840	1,068	74,276	62,732	12,798,026	1,117,331,927	12,623	2,298,082	278,874,775	88,517	99.6%	1,239,238,000	99.4%	(398,482,766)	(388,333,079)	97.5%	-35.7%	[D]	[D]	155,992	1.76	0.01%		
15,000 - 19,999	92,029	9,271	998,384	71,890	22,457,368	1,599,435,133	17,470	2,307,674	309,660,960	91,552	99.5%	1,281,728,000	99.3%	10,353,847	10,109,928	97.6%	0.6%	[D]	[D]	5,955,321	65.05	0.37%		
20,000 - 24,999	83,552	16,398	3,081,175	65,292	22,530,568	1,864,465,661	22,467	1,755,796	261,862,915	82,987	99.3%	1,161,818,000	98.9%	442,540,542	432,737,758	97.8%	23.7%	24,356,824	122,936	24,233,888	292.02	1.30%		
25,000 - 29,999	79,142	17,857	4,798,181	59,622	20,252,984	2,153,171,851	27,459	1,699,783	243,253,086	78,413	99.1%	1,097,782,000	98.7%	813,836,548	795,708,784	97.8%	37.8%	44,131,070	286,235	43,844,835	559.15	2.04%		
30,000 - 39,999	119,691	32,421	10,786,195	83,575	27,582,542	4,060,408,758	34,544	3,528,053	299,910,580	117,544	98.2%	1,645,616,000	97.4%	2,118,410,231	2,072,603,572	97.8%	52.2%	114,527,534	1,070,490	113,457,044	965.23	2.79%		
40,000 - 49,999	70,026	19,008	7,803,090	46,702	15,588,140	3,000,690,638	44,537	2,794,468	168,888,843	67,375	96.2%	943,250,000	94.9%	1,891,346,281	1,839,323,752	97.2%	63.0%	101,523,070	1,301,077	100,221,993	1,487.52	3.34%		
50,000 - 59,999	42,411	12,658	5,836,109	26,484	8,959,826	2,176,630,907	54,595	2,148,548	101,487,729	39,869	94.0%	558,166,000	91.1%	1,519,125,726	1,467,853,062	96.6%	69.8%	80,992,899	1,453,544	79,539,355	1,995.02	3.65%		
60,000 - 69,999	26,473	8,381	4,550,788	15,359	5,220,497	1,563,074,780	64,542	1,797,801	62,333,445	24,218	91.5%	339,052,000	87.6%	1,163,487,136	1,114,639,674	95.8%	74.4%	61,459,854	1,238,677	60,221,177	2,486.63	3.85%		
70,000 - 74,999	9,368	2,933	1,820,616	5,196	1,921,919	599,407,122	72,383	678,091	21,790,719	8,281	88.4%	115,934,000	83.4%	462,360,494	438,426,741	94.8%	77.1%	24,143,104	548,631	23,594,473	2,849.23	3.94%		
75,000 - 79,999	7,398	2,510	1,670,761	3,786	1,410,857	495,959,115	77,397	1,629,957	13,857,442	6,408	86.6%	89,712,000	81.3%	394,019,630	374,794,345	95.1%	79.4%	20,629,317	500,544	20,128,773	3,141.19	4.06%		
80,000 - 89,999	10,794	3,537	2,486,231	5,271	1,993,599	760,807,271	84,600	1,161,941	21,840,708	8,993	83.3%	125,902,000	76.7											

TABLE 6B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL BY DEDUCTION TYPE

HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS																									
Income Level	Aggregate Number of Returns Filed [H O]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]				NCTI as a % of Federal AGI [S]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [H O-ID Returns] [S]	Effective Tax Rate <sup>†††</sup> [%]			
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2)] [§ 105-153.6]		Itemized Deductions <sup>††</sup> [§ 105-153.5(a)] <sup>†††</sup>			[before residency proration]		[after residency proration]										
		Number of Returns Filed	> Pre-payments Amount [S]	Number of Returns Filed	< Pre-payments Amount [S]			Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)] <sup>†</sup>	Number of Returns Filed	% of HoH Returns Filed	Deduction Amount [S]	% of HoH SD/ID Value Amount [S]	Average ID Value [S]	Effective Proration Factor [%]	Federal AGI [S]							Computed Gross Tax Liability [S]		
								Additions [S]	Deductions [S]																
A. BY SIZE OF NC TAXABLE INCOME																									
No Taxable Income	200,248	[D]	[D]	1,437	1,401,652	660,929,553	139,114	25,781,281	51,892,990	4,751	2.4%	119,072,385	4.2%	25,063	515,745,459	(50,754,719)	-9.8%	78.0%	-	-	-	-			
S 1 - 2,000	38,392	[D]	[D]	447	205,877	225,051,693	321,502	4,063,608	4,437,695	700	1.8%	21,170,083	3.9%	30,243	203,507,523	637,742	0.3%	90.4%	35,073	345	34,728	49.61	5.45%		
2,001 - 4,000	35,121	[D]	[D]	301	188,213	195,379,429	408,744	820,314	4,074,761	478	1.4%	19,309,836	3.8%	40,397	172,815,146	1,414,391	0.8%	88.5%	[D]	[D]	77,185	161.47	5.46%		
4,001 - 6,000	33,778	[D]	[D]	313	222,935	115,428,189	250,931	382,668	2,740,446	460	1.4%	12,364,369	2.6%	26,879	100,706,042	2,298,225	2.3%	87.2%	[D]	[D]	124,526	270.71	5.42%		
6,001 - 10,000	63,074	[D]	[D]	617	436,869	153,522,596	175,254	1,135,932	3,847,691	876	1.4%	22,098,987	2.5%	25,227	128,711,850	7,045,605	5.5%	83.8%	387,420	9,336	378,084	431.60	5.37%		
10,001 - 12,750	39,046	[D]	[D]	463	369,627	107,027,161	165,677	990,631	12,364,883	646	1.7%	15,921,453	3.9%	24,646	79,731,456	7,342,557	9.2%	74.5%	403,780	9,919	393,861	609.69	5.36%		
12,751 - 15,000	29,734	[D]	[D]	400	256,705	57,870,102	103,155	851,649	2,357,381	561	1.9%	12,473,831	3.0%	22,235	43,890,539	7,809,072	17.8%	75.8%	[D]	[D]	422,744	753.55	5.41%		
15,001 - 17,000	26,782	[D]	[D]	388	270,380	70,094,204	131,263	1,693,844	2,709,519	534	2.0%	12,235,784	3.2%	22,913	56,842,741	8,548,481	15.0%	81.1%	470,083	7,141	462,942	866.93	5.42%		
17,001 - 20,000	35,489	[D]	[D]	585	422,253	74,319,796	93,602	1,191,713	2,836,523	794	2.2%	19,293,562	3.8%	24,299	52,309,424	14,744,990	28.2%	70.4%	810,815	11,681	521,300	1,066.47	5.42%		
20,001 - 21,250	13,096	[D]	[D]	247	187,404	48,959,320	150,644	403,431	2,151,057	325	2.5%	8,321,102	4.4%	25,603	38,890,592	6,699,555	17.2%	79.4%	[D]	[D]	365,049	1,123.23	5.45%		
21,251 - 25,000	34,037	[D]	[D]	693	466,236	75,918,614	80,937	853,219	3,023,325	938	2.8%	20,917,309	4.3%	22,300	52,831,199	21,634,644	41.0%	69.6%	1,189,691	21,938	1,167,753	1,244.94	5.40%		
25,001 - 30,000	33,090	[D]	[D]	936	651,566	119,820,809	96,396	450,929	1,243,388	1,243	3.8%	26,379,840	5.6%	21,223	89,384,610	34,144,866	38.2%	74.6%	1,877,614	26,898	1,850,716	1,488.91	5.42%		
30,001 - 40,000	49,709	[D]	[D]	1,752	1,210,566	312,278,200	130,388	1,198,657	8,941,836	2,395	4.8%	75,693,379	10.3%	31,605	228,841,642	83,508,215	36.5%	73.3%	4,592,149	72,675	4,519,474	1,887.05	5.41%		
40,001 - 50,000	29,722	[D]	[D]	1,374	875,057	196,866,718	98,878	1,710,120	6,220,619	1,991	6.7%	43,732,184	10.1%	21,965	148,624,035	89,405,375	60.2%	75.5%	4,916,387	88,470	4,827,917	2,424.87	5.40%		
50,001 - 60,000	18,591	[D]	[D]	1,295	849,245	175,894,519	96,012	925,197	5,647,168	1,832	9.9%	38,507,213	14.1%	21,019	132,665,335	100,583,842	75.8%	75.4%	5,531,103	121,322	5,409,781	2,952.94	5.38%		
60,001 - 75,000	16,178	[D]	[D]	1,554	1,053,826	243,740,524	108,764	1,156,617	5,735,574	2,241	13.9%	46,783,815	19.3%	20,876	192,377,752	150,603,654	78.3%	78.9%	8,281,685	182,144	8,099,541	3,614.25	5.38%		
75,001 - 80,000	3,258	[D]	[D]	415	300,249	61,422,707	100,858	435,171	1,065,490	609	18.7%	12,418,413	25.1%	20,391	48,373,975	47,202,038	97.6%	78.8%	2,595,639	57,523	2,538,116	4,167.68	5.38%		
80,001 - 100,000	9,117	[D]	[D]	1,394	1,014,843	365,029,151	179,287	1,517,795	5,139,570	2,036	22.3%	43,138,728	30.3%	21,188	318,268,648	182,082,929	57.2%	87.2%	10,012,759	224,486	9,788,273	4,807.60	5.38%		
100,001 - 120,000	4,923	[D]	[D]	1,041	739,469	265,178,065	179,053	2,116,700	3,372,431	3,041	30.1%	32,548,966	40.3%	21,978	231,373,428	162,255,708	70.1%	87.3%	8,922,419	204,679	8,717,740	5,866.39	5.38%		
120,001 - 160,000	4,496	[D]	[D]	1,065	993,552	361,016,649	216,827	2,536,263	3,846,229	1,665	37.0%	36,741,649	48.1%	22,067	322,965,034	229,713,544	71.1%	89.5%	12,631,947	271,364	12,360,583	7,423.77	5.38%		
160,001 - 200,000	1,978	[D]	[D]	566	653,489	487,004,882	527,633	4,946,430	9,267,477	1,923	46.7%	152,171,962	91.2%	164,867	332,695,937	164,574,695	49.5%	68.3%	9,049,964	182,594	8,867,370	9,607.12	5.39%		
200,001 or more	3,507	[D]	[D]	1,264	6,434,372	1,998,201,190	944,339	123,892,069	57,843,838	2,116	60.3%	118,456,542	85.9%	55,981	1,945,792,879	1,337,924,292	68.8%	97.4%	73,572,434	4,886,799	68,685,635	32,460.13	5.13%		
TOTAL	723,366	7,563	16,414,738	18,523	19,204,385	6,370,954,071	215,271	175,844,956	199,702,385	29,595	4.1%	909,751,392	8.6%	30,740	5,437,345,250	2,609,419,701	48.0%	85.3%	146,282,951	6,391,799	139,891,152	4,726.85	5.26%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	4,011	[D]	[D]	104	210,863	(229,685,880)	(112,536)	11,306,808	3,776,185	2,041	50.9%	5,969,814	17.8%	2,925	(228,125,071)	(21,349,071)	9.4%	99.3%	[D]	[D]	49,012	24.01	-0.02%		
S 1 - 3,999	10,522	[D]	[D]	36	23,456	196,221	1,962	259,009	215,402	100	1.0%	1,721,665	1.2%	17,217	(1,481,837)	(1,393,202)	94.0%	-755.2%	[D]	[D]	10,419	104.19	5.31%		
4,000 - 9,999	46,394	[D]	[D]	116	56,182	1,696,911	7,346	568,785	630,124	231	0.5%	4,783,969	0.7%	20,710	(3,148,397)	(2,968,279)	94.3%	-185.5%	[D]	[D]	20,133	87.16	1.19%		
10,000 - 14,999	88,840	[D]	[D]	12	4,096	79,943	4,095,080	12,678	101,088	323	0.4%	7,089,514	0.6%	21,949	(3,550,523)	(3,450,859)	97.2%	-86.7%	[D]	[D]	7,525	23.30	0.18%		
15,000 - 19,999	92,029	[D]	[D]	54	50,602	304	177,081	8,437,775	17,689	1,012,707	477	0.5%	9,322,354	0.7%	19,544	(1,327,956)	(1,283,817)	96.7%	-15.7%	[D]	[D]	65,602	137.53	0.78%	
20,000 - 24,999	83,552	[D]	[D]	105	33,493	373	242,559	12,743,669	22,555	421,376	765	0.9%	12,552,959	1.1%	22,218	(1,137,891)	(1,339,446)	117.7%	-8.9%	92,947	433	92,514	163.74	0.73%	
25,000 - 29,999	79,142	[D]	[D]	191	63,632	484	335,669	20,080,638	27,545	484	0.7%	14,848,015	1.3%	20,368	2,867,270	2,788,737	97.3%	14.3%	250,812	3,832	246,980	338.79	1.23%		
30,000 - 39,999	119,691	[D]	[D]	512	232,590	1,535	1,083,702	75,753,609	35,283	936,674	6,701,365	2,147	1.8%	44,669,855	2.6%	20,806	25,319,063	24,808,197	98.0%	33.4%	1,499,728	23,038	1,476,690	687.79	1.95%
40,000 - 49,999	70,026	[D]	[D]	596	349,247	1,966	1,348,052	119,632,238	45,127	920,707	5,516,895	2,651	3.8%	56,227,744	5.6%	21,210	54,808,306	53,318,492	97.3%	45.8%	3,065,848	52,745	3,013,103	1,136.59	2.52%
50,000 - 59,999	42,411	[D]	[D]	623	385,623	1,810	1,240,036	139,925,947	55,046	768,624	10,910,144	2,542	6.0%	54,395,165	8.9%	21,399	75,389,262	72,128,668	95.7%	53.9%	4,091,376	68,576	4,022,800	1,582.53	2.87%
60,000 - 69,999	26,473	[D]	[D]	596	474,597	1,563	1,058,835	146,370,319	64,909	474,121	3,537,525	2,255	8.5%	47,843,180	12.4%	21,216	88,463,735	84,495,045	95.5%	60.4%	4,738,486	82,825	4,655,661	2,064.59	3.18%
70,000 - 74,999	9,368	[D]	[D]	304	233,174	747	467,035	78,682,505	72,385	1,087	11.6%	22,992,422	16.6%	21,152	51,138,948	48,330,875	94.5%	65.0%	2,695,602	57,833	2,637,769	2,426.65	3.35%		
75,000 - 79,999	7,398	[D]	[D]	265	231,170	686	458,434	76,786,536	75,562	273,654	3,793,772	990	13.4%	20,682,680	18.7%	20,892	52,583,738	50,213,540	95.5%	68.5%	2,783,089	46,383	2,736,706	2,764.35	3.56%
80,000 - 89,999	10,794	[D]	[D]	507	508,956	1,240	847,167	152,730,822	84,803	902,818	7,102,977	1,801	16.7%	38,262,570	23.3%	21,245	108,268,093	101,934,559	94.2%	70.9%	5,643,076	136,336	5,506,740	3,057.60	3.61%
90,000 - 99,999	7,091	[D]	[D]	447	451,404	997	696,888	140,496,338	94,866	728,883	4,975,346	1,481	20.9%	31,879,041	28.9%	21,520	104,370,834								



TABLE 7. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level	Number of Returns Filed:		D-400 Filing Financial Statistics:				Federal AGI (includes returns with deficit) [S]	Average Federal AGI Value [S]	RESIDENT RETURNS						Computed NC Taxable Income (includes returns with deficit)		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability (after application of credits) [S]	Average Net Tax Per Return [All Returns] [S]	Effective Tax Rate††† [%]
			Balance Tax Due/Overpayment		Overpayment				Modifications to Federal AGI:			Deductions Claimed Pursuant to [S 105-153.5(a)(1),(a)(2)] by Type††:			[before residency proration] [S]	[after residency proration] [S]					
	[Combined Filing Statuses]	[No Tax Liability]	Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]	Additions [S 105-153.5(c),(e); S 105-153.6] Other Deductions [S 105-153.5(b)] Child Deduction [S 105-153.5(a)]†		Deductions [S 105-153.5(a)]††			[before residency proration] [S]	[after residency proration] [S]								
							Additions [S]	Other Deductions [S]	Child Deduction Amount [S]	Number of Returns Filed	Deduction Amount [S]			Number of Returns Filed††	Deduction Amount [S]						
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																					
No Taxable Income	871,302	871,302	1,205	71,049	529,122	133,927,255	8,501,798,763	9,758	530,559,690	5,545,888,421	927,289,000	806,965	9,533,049,750	64,337	1,698,352,990	(8,672,221,708)	(8,672,221,708)	-	-	-	-
\$ 1 - 2,000	151,662	1,350	38,464	1,868,395	111,847	31,795,304	2,368,181,052	15,615	12,586,531	321,439,603	152,644,500	145,241	1,634,123,750	6,421	122,836,582	149,723,148	149,723,148	8,233,147	47,646	8,185,501	53.97
2,001 - 4,000	146,649	340	47,132	5,780,324	98,703	28,880,666	2,586,499,708	17,637	21,907,991	313,259,109	144,209,500	140,546	1,594,614,000	6,103	116,479,517	439,845,573	439,845,573	24,187,124	156,638	24,030,486	163.86
4,001 - 6,000	137,699	385	47,504	8,393,713	89,408	26,608,644	2,754,727,265	20,005	13,805,881	304,773,812	139,152,000	131,490	1,514,945,250	6,209	122,719,900	686,942,184	686,942,184	37,774,909	297,814	37,477,095	272.17
6,001 - 10,000	251,278	715	90,706	21,687,252	159,083	48,844,856	5,877,832,110	23,392	39,243,857	614,049,752	253,220,000	239,161	2,809,646,000	12,117	238,681,243	2,001,478,972	2,001,478,972	110,061,224	917,838	109,143,386	434.35
10,001 - 12,750	160,683	432	60,746	17,659,818	99,007	30,522,647	4,351,273,753	27,080	13,743,921	426,444,242	150,849,500	152,727	1,804,579,000	7,956	156,836,543	1,826,310,183	1,826,310,183	100,428,844	894,077	99,534,767	619.45
12,751 - 15,000	126,455	377	48,599	15,590,578	77,071	23,866,496	3,756,120,483	29,703	13,245,463	357,439,641	111,130,000	119,959	1,417,685,500	6,496	128,686,010	1,754,424,795	1,754,424,795	96,475,994	927,365	95,548,629	755.59
15,001 - 17,000	108,693	396	42,051	14,345,516	65,847	20,387,472	3,472,497,101	31,948	12,750,314	321,555,337	89,548,000	102,980	1,221,032,750	5,713	114,493,524	1,738,617,804	1,738,617,804	95,606,655	1,025,257	94,581,398	870.17
17,001 - 20,000	152,221	570	58,566	21,346,925	92,476	28,933,911	5,297,731,059	34,803	16,127,814	494,859,618	120,150,000	143,656	1,714,844,250	8,565	169,612,359	2,814,392,646	2,814,392,646	154,763,547	1,791,436	152,972,111	1,004.93
20,001 - 21,250	60,376	191	23,289	8,859,698	36,684	11,782,851	2,243,077,367	37,152	8,851,121	211,840,121	45,769,500	56,836	678,730,500	3,540	70,090,457	1,245,498,710	1,245,498,710	68,489,950	791,930	67,698,020	1,121.27
21,251 - 25,000	171,111	595	66,406	26,573,733	103,629	33,050,954	6,835,555,896	39,948	19,333,264	639,214,980	128,705,500	160,515	1,928,484,250	10,596	207,115,039	3,951,369,392	3,951,369,392	217,286,310	2,810,106	214,476,204	1,253.43
25,001 - 30,000	200,787	704	79,138	34,042,624	120,415	38,570,803	8,986,387,629	44,756	25,561,207	841,704,499	132,953,000	186,907	2,256,777,250	13,880	271,532,264	5,508,981,824	5,508,981,824	302,938,503	4,478,215	298,460,288	1,486.45
30,001 - 40,000	327,245	1,272	130,786	62,434,734	194,511	65,731,628	17,286,439,416	52,824	58,814,336	1,522,461,337	196,848,000	299,487	3,713,379,250	27,758	541,454,150	11,371,111,015	11,371,111,015	625,297,112	10,896,405	614,400,707	1,877.49
40,001 - 50,000	248,537	1,052	101,610	56,654,000	145,358	53,254,801	15,879,739,737	63,893	57,350,541	1,241,780,488	133,868,500	221,851	2,918,844,250	26,686	513,105,807	11,129,491,233	11,129,491,233	612,010,571	11,765,976	600,244,595	2,415.11
50,001 - 60,000	188,671	1,015	78,360	49,434,262	108,949	44,015,651	14,113,321,739	74,804	57,800,687	964,024,632	104,804,500	164,485	2,302,314,000	24,186	469,149,453	10,330,829,841	10,330,829,841	568,092,202	12,128,840	555,963,362	2,946.73
60,001 - 75,000	215,040	1,042	94,296	67,257,401	119,334	52,681,415	18,926,593,135	88,014	83,895,981	1,101,676,423	97,899,000	182,917	2,726,844,750	32,123	465,167,449	14,438,901,494	14,438,901,494	793,995,168	18,099,823	775,953,345	3,608.14
75,001 - 80,000	58,399	245	26,384	20,861,073	31,683	14,922,585	5,768,332,948	98,775	28,108,366	291,151,854	26,734,500	48,714	755,627,250	9,685	199,478,177	4,523,449,203	4,523,449,203	248,744,845	5,768,491	242,975,994	4,160.62
80,001 - 100,000	183,116	759	85,028	72,541,354	96,993	49,861,556	20,341,919,581	111,088	103,095,898	917,829,470	48,223,000	148,484	2,358,807,500	34,632	747,320,830	16,372,834,678	16,372,834,678	900,342,454	22,351,741	877,990,714	4,179.72
100,001 - 120,000	120,966	417	57,930	59,178,185	62,358	37,304,477	15,913,474,590	131,553	106,827,431	628,922,406	3,236,000	92,380	1,501,255,000	28,586	654,256,086	13,232,632,529	13,232,632,529	727,662,387	18,686,202	708,976,185	5,860.95
120,001 - 160,000	140,637	437	69,853	90,835,096	70,058	53,029,170	22,596,439,472	160,672	179,513,452	762,360,671	527,000	97,626	1,613,676,250	43,011	1,031,705,199	19,367,983,304	19,367,983,304	1,065,045,395	29,393,472	1,035,651,923	7,364.01
160,001 - 200,000	72,959	210	36,561	64,754,541	36,365	36,626,957	14,735,586,305	201,971	163,456,845	440,523,387	248,000	44,267	738,029,250	28,692	73,738,317	12,987,544,196	12,987,544,196	714,185,018	21,359,728	692,825,290	5,339.33
200,001 or more	153,408	570	75,772	461,664,661	76,833	358,304,616	82,236,420,313	536,063	3,758,359,733	2,593,702,474	619,000	63,030	1,049,251,000	90,378	4,191,498,734	78,159,708,838	78,159,708,838	4,298,002,444	359,935,328	3,938,067,116	25,670.55
TOTAL	4,247,894	884,376	1,360,386	1,181,834,570	2,525,404	1,222,904,715	284,829,949,422	67,052	5,325,240,793	20,856,900,482	3,008,628,000	3,750,224	47,786,541,250	497,670	13,143,270,629	205,359,849,854	205,359,849,854	11,769,623,443	524,524,328	11,245,099,115	2,647.22
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																					
Non-Positive AGI	53,147	52,181	748	5,028,886	12,126	24,165,222	(3,115,347,681)	(58,618)	992,428,495	366,750,446	16,582,500	40,566	489,172,250	12,581	134,322,794	(3,129,747,176)	(3,129,747,176)	1,238,275	10,698,707	2,130	-0.34%
\$ 1 - 3,999	185,484	184,636	806	310,039	100,250	6,573,461	(4,066,714,804)	(2,193)	18,128,215	11,320,716	41,767,500	181,737	1,764,841,750	3,747	59,096,821	(1,453,983,769)	(1,453,983,769)	59,095,051	16,186	492,865	206.60
4,000 - 9,999	353,898	301,219	13,277	902,524	263,714	35,446,462	2,500,426,177	7,065	25,385,677	44,333,204	184,965,000	346,804	3,509,747,500	7,094	123,579,697	(1,336,813,547)	(1,336,813,547)	2,685,066	16,872	2,668,194	7.54
10,000 - 14,999	339,070	135,727	75,529	10,102,047	214,103	41,279,500	4,236,323,274	12,949	24,817,050	122,469,183	352,120,000	329,987	3,639,499,500	9,083	161,495,876	(14,444,235)	(14,444,235)	40,143,808	346,012	39,797,796	117.37
15,000 - 19,999	303,838	84,840	82,586	16,466,974	191,955	49,592,266	5,303,497,817	17,455	26,167,703	205,056,110	381,712,500	294,222	3,410,419,250	9,616	174,221,579	1,158,256,081	1,158,256,081	81,450,234	730,677	80,719,557	265.67
20,000 - 24,999	284,222	23,405	94,006	22,598,126	177,688	51,773,958	6,388,750,951	22,478	31,840,823	305,082,134	332,871,500	273,853	3,224,394,250	10,369	194,854,812	2,363,389,078	2,363,389,078	139,063,237	1,363,607	137,699,720	484.48
25,000 - 29,999	266,059	13,214	90,862	26,584,490	165,741	50,099,134	7,307,628,279	27,466	30,218,077	390,231,092	318,307,500	255,189	3,353,207,500	10,870	207,864,304	3,364,046,960	3,364,046,960	192,576,285	2,111,626	190,464,659	715.87
30,000 - 39,999	452,574	20,330	159,891	56,385,748	278,243	86,217,849	15,739,873,304	34,779	57,048,996	952,991,057	462,639,000	428,772	5,208,553,000	23,802	457,662,655	8,715,076,588	8,715,076,588	591,562,535	6,578,744	484,983,791	1,071.61
40,000 - 49,999	343,594	16,152	124,384	53,060,844	208,180	69,040,562	15,380,752,834	44,764	64,160,970	1,184,767,729	287,517,000	316,648	3,958,570,000	26,946	516,563,013	9,497,496,063	9,497,496,063	532,414,920	8,688,528	523,726,392	1,524.26
50,000 - 59,999	267,568	13,301	98,463	49,101,384	160,420	58,461,777	14,666,482,649	54,814	60,161,012	1,422,641,862	209,065,500	239,026	3,150,523,250	28,542	547,734,389	9,396,678,660	9,396,678,660	525,540,853	9,936,453	515,604,400	1,927.00
60,000 - 69,999	214,878	10,608	83,105	47,669,853	124,952	49,914,530	13,926,120,650	64,809	64,36												

**EXHIBIT 7.1. TAX YEAR 2018 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL  
[RESIDENT RETURNS]**

Federal Adjusted Gross Income	Number of Returns	% of Total	Net Tax Liability† [\$]	% of Total
Non-Positive AGI	53,147	1.25%	10,698,707	0.10%
\$ 1 - 3,999	185,484	4.37%	492,865	0.00%
4,000 - 9,999	353,898	8.33%	2,668,194	0.02%
10,000 - 14,999	339,070	7.98%	39,797,796	0.35%
15,000 - 19,999	303,838	7.15%	80,719,557	0.72%
20,000 - 24,999	284,222	6.69%	137,699,720	1.22%
25,000 - 29,999	266,059	6.26%	190,464,659	1.69%
30,000 - 39,999	452,574	10.65%	484,983,791	4.31%
40,000 - 49,999	343,594	8.09%	523,726,392	4.66%
50,000 - 59,999	267,568	6.30%	515,604,400	4.59%
60,000 - 69,999	214,878	5.06%	499,843,262	4.44%
70,000 - 74,999	92,086	2.17%	243,104,382	2.16%
75,000 - 79,999	84,797	2.00%	242,736,978	2.16%
80,000 - 89,999	150,073	3.53%	479,169,305	4.26%
90,000 - 99,999	129,071	3.04%	468,976,001	4.17%
100,000 - 149,999	380,182	8.95%	1,873,043,247	16.66%
150,000 - 199,999	150,311	3.54%	1,132,583,523	10.07%
200,000 - 499,999	162,092	3.82%	2,184,571,204	19.43%
500,000 - 999,999	24,444	0.58%	803,053,362	7.14%
1,000,000 or more	10,506	0.25%	1,331,161,770	11.84%
<b>TOTAL</b>	<b>4,247,894</b>	<b>100.00%</b>	<b>11,245,099,115</b>	<b>100.00%</b>

†Tax liability reflects application of tax credits

Source: 2018 individual income tax extract

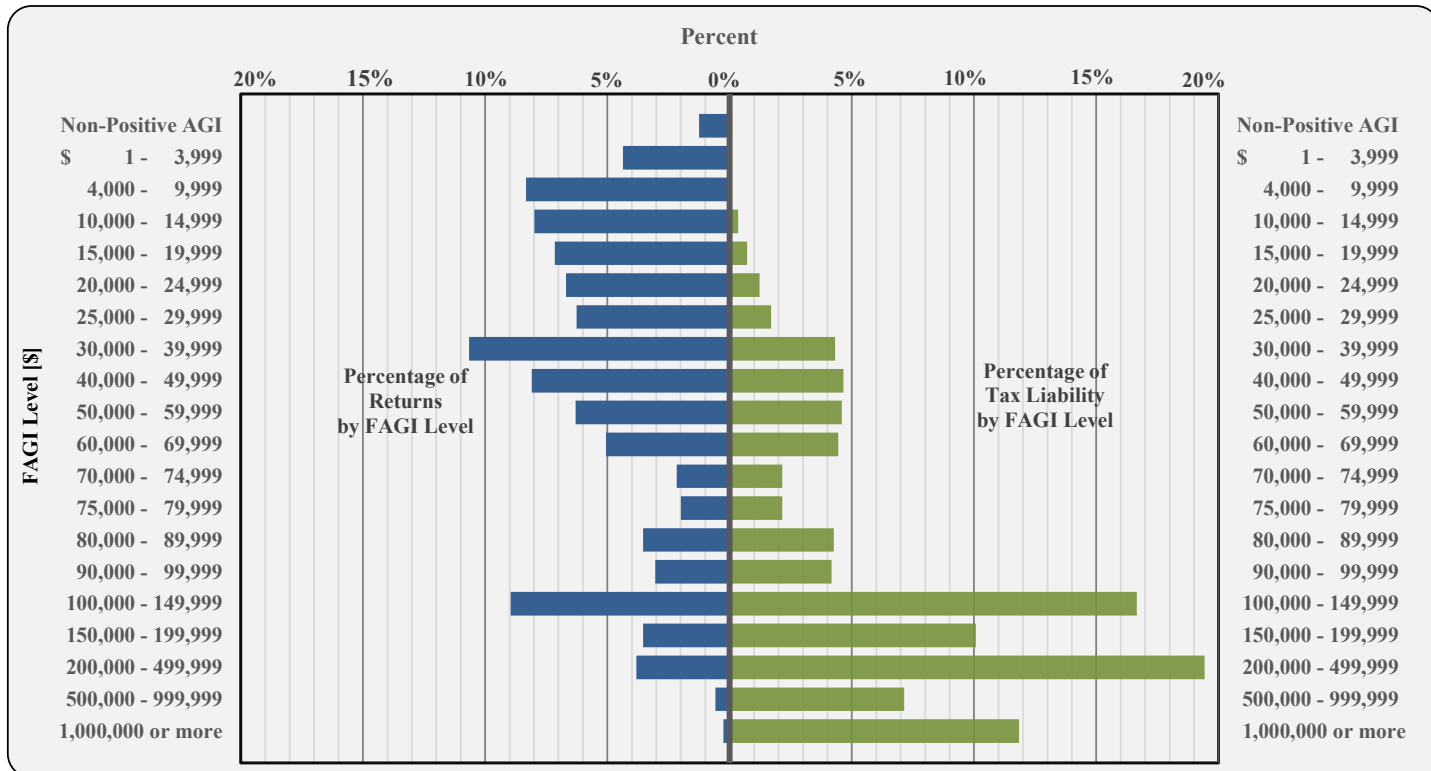




TABLE 7B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: ITEMIZED DEDUCTIONS																									
Number of Returns Filled Resident [Combined Filing Statuses]		D-400 Filing Financial Statistics:					Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate <sup>†††</sup> [%]			
		Balance Tax Due/Overpayment		Overpayment					Additions [§ 105-153.5(c),(2); § 105-153.6]		Other Deductions [§ 105-153.5(b)]		Itemized Deductions <sup>††</sup> : [§ 105-153.5(a)(2)] <sup>††</sup>		[before residency proration] [S]	[after residency proration] [S]									
		Number of Returns Filed	[Net Tax <sup>‡</sup> > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax <sup>‡</sup> < Pre-payments] Amount [S]	Child Deduction [§ 105-153.5(a1)] <sup>†</sup>			Child Deduction Amount <sup>†</sup> [S]	Number of Returns Filed <sup>††</sup>	% of Returns Filed [%]	Deduction Amount [S]	Average ID [S]												
		Tax Liability	No Tax Liability																						
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																									
NCTI Level																									
Non Taxable Income	-	64,337	173	14,855	27,096	33,393,232	1,081,386,152	16,808	291,466,256	1,677,911,436	12,289,000	64,337	7.4%	1,698,352,990	26,398	(2,015,701,018)	(2,015,701,018)	-186.4%	-	-	-	-	-	-	-
\$ 1 - 2,000	6,321	100	2,437	127,169	3,821	2,867,568	205,391,498	31,987	3,262,394	78,332,149	1,136,500	6,421	4.2%	122,836,582	19,130	6,348,661	6,348,661	3.1%	349,105	3,049	346,056	53.89	5.45%		
2,001 - 4,000	6,083	20	2,560	368,588	3,504	2,552,332	205,160,869	33,616	6,249,835	75,420,665	1,172,500	6,103	4.2%	116,479,517	19,086	18,338,022	18,338,022	8.9%	1,008,413	10,701	997,712	163.48	5.44%		
4,001 - 6,000	6,186	23	2,621	588,399	3,559	2,699,032	226,515,822	36,482	5,637,285	1,246,000	6,209	4.5%	122,719,900	19,765	31,072,222	31,072,222	13.7%	1,708,640	20,456	1,688,184	271.89	5.43%			
6,001 - 10,000	12,076	41	5,049	1,656,846	7,009	5,586,001	483,993,306	39,943	8,967,988	154,579,375	2,722,500	12,117	4.8%	238,681,243	63,698	96,978,176	96,978,176	20.0%	5,332,819	63,964	5,268,855	434.83	5.43%		
10,001 - 12,750	7,927	29	3,211	1,339,156	4,706	3,594,171	347,615,202	43,692	4,139,394	2,013,500	7,956	5.0%	156,836,543	19,713	90,450,113	90,450,113	26.0%	4,973,857	57,243	4,916,614	617.98	5.44%			
12,751 - 15,000	6,478	18	2,556	1,224,080	3,916	3,040,192	302,947,079	46,636	6,485,200	89,107,836	1,524,500	6,496	5.1%	128,686,010	19,810	90,113,933	90,113,933	29.7%	4,955,388	60,993	4,894,395	753.45	5.43%		
15,001 - 17,000	5,690	23	2,224	1,183,819	3,461	2,627,737	282,199,508	49,396	3,795,120	78,593,729	1,470,000	5,713	5.3%	114,493,524	20,041	91,437,375	91,437,375	32.4%	5,028,122	68,914	4,959,208	868.06	5.42%		
17,001 - 20,000	8,534	31	3,234	1,871,871	5,291	3,953,559	445,211,884	51,980	4,101,820	118,598,577	2,527,500	8,565	5.6%	169,612,359	19,803	158,575,268	158,575,268	35.6%	8,720,066	114,232	8,605,834	1,004.77	5.43%		
20,001 - 21,250	3,527	13	1,326	787,816	2,195	1,811,951	189,713,143	53,591	3,254,092	48,830,670	1,030,500	3,540	5.9%	70,090,457	19,800	73,015,608	73,015,608	38.5%	4,015,112	60,919	3,954,193	1,117.00	5.42%		
21,251 - 25,000	10,562	34	4,020	2,616,203	6,531	5,037,320	597,693,814	56,407	6,342,232	149,061,316	3,150,000	10,996	6.2%	207,115,039	19,547	244,709,691	244,709,691	40.9%	13,456,579	193,423	13,263,156	1,251.71	5.42%		
25,001 - 30,000	13,826	54	5,086	3,535,282	8,722	6,451,728	838,614,869	60,419	8,352,885	189,246,391	4,186,000	13,880	6.9%	271,532,264	19,563	382,003,099	382,003,099	45.6%	21,006,350	360,298	20,646,052	1,487.47	5.40%		
30,001 - 40,000	27,656	102	10,158	7,636,682	17,473	12,694,058	1,854,060,485	66,794	18,279,707	351,211,772	7,747,500	27,578	8.5%	541,454,150	19,506	971,926,770	971,926,770	52.4%	53,446,236	997,158	52,449,078	1,889.51	5.40%		
40,001 - 50,000	26,577	109	9,888	8,105,653	16,661	12,149,002	2,002,314,073	75,032	19,557,301	303,825,017	6,654,500	26,686	10.7%	513,105,807	19,228	1,198,286,050	1,198,286,050	59.8%	65,893,713	1,215,690	64,678,023	2,423.67	5.40%		
50,001 - 60,000	24,062	124	8,825	7,903,466	15,207	10,996,477	2,033,968,039	84,097	18,821,713	249,926,791	6,092,000	24,186	12.8%	465,149,453	19,398	1,327,621,508	1,327,621,508	65.3%	73,005,886	1,587,688	71,418,198	2,952.87	5.38%		
60,001 - 75,000	31,963	160	11,846	11,992,556	20,084	15,218,572	3,092,978,021	96,285	30,182,982	308,243,627	8,132,000	32,123	14.9%	649,167,449	20,084	2,161,617,927	2,161,617,927	69.9%	118,867,395	2,644,592	116,222,803	3,618.06	5.38%		
75,001 - 80,000	9,640	45	3,788	4,138,592	5,845	4,545,203	1,029,819,026	106,331	10,567,753	88,500,286	1,936,000	9,685	16.6%	199,478,177	20,597	750,472,316	750,472,316	72.9%	41,268,433	1,009,888	40,258,545	4,156.79	5.36%		
80,001 - 100,000	34,498	134	13,299	15,656,088	21,168	17,268,265	4,114,973,033	118,820	39,906,404	297,310,844	5,536,500	34,632	18.9%	747,320,830	21,579	3,104,704,702	3,104,704,702	75.4%	170,727,824	4,232,832	166,494,992	4,807.55	5.36%		
100,001 - 120,000	28,489	97	11,357	14,714,219	17,094	15,284,360	3,973,985,062	139,019	44,612,334	228,888,795	281,000	28,586	23.6%	654,256,086	22,887	3,135,171,515	3,135,171,515	78.9%	172,403,081	4,346,031	168,057,050	5,879.00	5.36%		
120,001 - 160,000	42,871	140	17,939	27,541,165	24,871	25,309,159	7,223,512,498	167,946	83,575,277	308,775,136	183,000	43,011	30.6%	1,031,705,199	23,987	5,966,424,439	5,966,424,439	82.6%	328,093,665	8,979,236	319,114,429	7,419.37	5.35%		
160,001 - 200,000	28,613	79	13,232	23,749,835	16,251	19,491,131	5,982,993,886	208,525	84,319,235	207,147,259	108,500	28,692	39.3%	732,698,317	25,537	5,129,359,045	5,129,359,045	85.7%	282,063,454	8,215,480	273,847,974	9,544.40	5.34%		
200,001 or more	90,028	350	39,998	287,077,716	49,978	285,224,758	57,849,700,996	640,086	2,954,730,479	1,902,359,794	317,000	90,378	58.9%	4,191,498,734	46,377	54,710,255,947	54,710,255,947	94.6%	3,008,516,927	285,851,685	2,722,665,242	30,125.31	4.98%		
TOTAL	431,607	66,063	173,927	423,830,055	284,444	491,795,807	94,364,748,264	189,613	3,656,607,325	7,083,447,090	71,456,500	497,670	11.7%	13,143,270,629	26,410	77,723,181,369	77,723,181,369	82.4%	4,384,841,065	320,094,472	4,064,746,593	8,167.55	5.10%		
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																									
Non-Positive AGI																									
\$ 1 - 3,999	259	12,322	176	2,843,692	2,688	10,128,632	(1,156,143,767)	(91,896)	495,555,093	242,915,019	4,012,500	12,581	23.7%	134,322,794	10,677	(1,041,838,987)	(1,041,838,987)	90.1%	5,165,525	574,256	4,591,269	364.94	-0.40%		
4,000 - 9,999	582	3,165	371	123,595	1,064	566,725	7,047,274	1,881	5,962,000	3,106,324	462,500	3,747	2.0%	59,096,821	15,772	(49,955,372)	(49,955,372)	-708.9%	[D]	[D]	216,607	57.81	3.07%		
10,000 - 14,999	672	6,422	430	158,777	2,922	1,289,721	51,758,425	7,296	5,928,743	6,742,882	942,500	7,094	2.0%	123,579,697	17,420	(71,577,911)	(71,577,911)	-138.3%	[D]	[D]	713,111	58.23	0.80%		
15,000 - 19,999	3,350	5,733	1,859	365,568	4,113	1,941,839	114,510,485	12,607	5,954,600	13,032,471	1,312,500	7,803	2.7%	161,495,876	17,780	(55,375,762)	(55,375,762)	-48.4%	770,325	6,107	644,218	84.14	0.67%		
20,000 - 24,999	4,889	4,727	2,502	714,465	4,740	2,607,216	168,360,009	17,508	6,767,052	26,059,034	1,980,000	9,616	3.2%	174,221,579	18,118	(27,133,552)	(27,133,552)	-16.1%	1,714,378	11,061	1,703,317	177.13	1.01%		
25,000 - 29,999	6,460	3,909	3,037	1,000,990	5,340	3,003,106	233,349,556	22,505	7,774,588	42,685,485	2,300,000	10,369	3.6%	194,854,812	18,792	1,283,847	1,283,847	0.6%	2,980,183	62,883	2,917,300	281.35	1.25%		
30,000 - 39,999	7,711	3,159	3,293	1,366,163	5,909	3,610,417	299,043,819	27,511	10,258,330	63,453,707	2,837,000	10,870	4.1%	207,963,304	19,132	38,048,138	38,048,138	12.7%	4,730,766	66,641	4,664,125	429.08	1.56%		
40,000 - 49,999	18,936	4,866	7,261	3,434,125	13,996	9,035,119	835,472,930	35,101	16,142,374	161,311,047	7,254,000	23,802	5.3%	457,662,655	19,228	225,387,602	225,387,602	27.0%	16,787,740	242,442	16,545,298	695.12	1.98%		
50,000 - 59,999	22,876	4,070	8,120	4,638,174	16,562	10,561,695	1,215,374,528	45,104	24,023,144	229,290,789	8,004,500	26,946	7.8%	516,563,013	19,170	485,539,371	485,539,371	39.9%	30,621,848	511,756	30,110,092	1,117.42	2.48%		
60,000 - 69,999	24,853	3,689	8,876	5,565,500	17,644	11,196,444	1,572,042,955	55,078	20,919,999	297,626,347	8,866,000	28,542	10.7%	547,734,389	19,190	738,907,218	738,907,218	47.0%	44,303,365	786,336	43,517,029	1,524.67	2.77%		
70,000 - 74,999	25,373	3,263	9,186	6,559,636	17,685	11,743,486	1,859,232,949	64,926	21,217,355	352,261,608	6,844,500	28,636	13.3%	569,344,156	19,882	952,000,040	952,000,040	51.2%	55,720,063</						

TABLE 8. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level		D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Resident Returns: Single						Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident S Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due/Overpayment		Overpayment				Modifications to Federal AGI:			Deductions Claimed Pursuant to [S] 105-153.5(a)(1),(a)(2) by Type††:			[before residency proration] [S]	[after residency proration] [S]						
		Number of Returns Filed [S]	[Net Tax‡ > Pre-payments] [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] [S]			Other Deductions [S] 105-153.5(b)	Child Deduction [S] 105-153.5(a)†	Standard Deduction	Itemized Deductions	Number of Returns Filed††	Deduction Amount [S] 750								Number of Returns Filed††
		Number of Returns Filed	[Net Tax‡ > Pre-payments] [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]							
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income																					
\$	1 - 2,000	477,551	601	29,042	290,767	40,689,863	3,148,259,152	6,593	125,480,628	1,899,326,500	72,497,500	441,927	3,866,861,250	35,624	869,156,609	(3,434,102,080)	(3,434,102,080)	-	-	-	-
	2,001 - 4,000	92,936	25,308	1,203,366	66,759	12,029,242	1,052,580,426	11,326	5,453,602	108,161,024	18,638,500	89,062	779,292,500	3,874	60,649,927	91,292,077	91,292,077	5,020,185	30,114	4,990,071	53.69
	4,001 - 6,000	87,839	32,548	3,834,844	54,710	9,800,463	1,161,459,923	13,223	10,665,490	102,317,451	12,671,500	84,156	736,365,000	3,683	57,570,517	263,200,945	263,200,945	14,473,457	101,709	14,371,748	163.61
	6,001 - 10,000	79,035	32,330	5,337,562	46,125	7,839,727	1,207,208,261	15,274	5,290,745	92,105,436	9,677,000	75,377	659,548,750	3,658	57,718,250	393,449,570	393,449,570	21,635,878	204,507	21,431,371	271.16
	10,001 - 12,750	136,327	59,743	13,071,788	75,593	12,635,671	2,513,312,455	18,436	6,581,589	179,334,441	13,271,000	129,332	1,131,655,000	6,995	111,086,690	1,084,546,913	1,084,546,913	59,639,351	548,386	59,090,965	433.45
	12,751 - 15,000	85,665	39,274	10,288,982	45,681	7,637,114	1,878,030,134	21,949	5,711,226	121,473,690	7,685,000	81,082	709,467,500	4,483	72,494,512	972,620,658	972,620,658	53,484,544	529,053	52,955,491	618.89
	15,001 - 17,000	67,307	30,859	8,791,205	35,940	6,137,753	1,650,108,664	24,516	3,814,625	100,541,063	5,237,000	63,715	557,506,250	3,592	57,203,967	933,524,989	933,524,989	51,334,732	546,390	50,788,342	754.58
	17,001 - 20,000	56,771	26,135	7,923,199	30,106	5,317,447	1,522,334,596	26,815	3,743,871	94,956,600	3,946,500	53,670	469,612,500	3,101	49,772,048	907,790,811	907,790,811	49,919,485	592,679	49,326,806	868.87
	20,001 - 21,250	75,574	35,743	11,415,456	41,991	7,349,918	2,311,681,018	29,447	4,963,468	142,694,420	3,548,500	73,963	647,176,250	4,541	72,028,087	1,451,196,409	1,451,196,409	51,000,144	78,801,381	1,003,729	5,439.7
	21,251 - 25,000	31,348	14,026	4,667,582	17,059	2,953,234	994,570,600	31,727	1,988,839	60,893,715	1,413,000	29,447	257,661,250	1,901	29,896,898	646,694,576	646,694,576	35,561,757	460,138	35,101,619	1,119.74
	25,001 - 30,000	88,438	39,626	13,925,035	48,136	8,396,086	3,036,239,666	34,332	7,145,259	184,904,303	3,247,000	82,765	724,193,750	5,673	88,642,626	2,042,397,246	2,042,397,246	112,311,710	1,604,154	110,707,556	1,251.81
	30,001 - 40,000	104,566	46,994	17,323,543	57,121	10,335,312	4,069,422,941	38,917	8,767,347	241,018,700	2,361,000	97,254	850,972,500	7,312	114,469,960	2,869,477,128	2,869,477,128	157,792,284	2,510,580	155,281,704	1,485.01
	40,001 - 50,000	159,783	70,116	28,750,095	88,585	17,611,068	7,403,582,977	46,335	18,193,120	381,258,854	2,058,500	145,244	1,270,885,000	14,539	224,220,020	5,543,353,723	5,543,353,723	304,828,784	5,773,118	299,055,666	1,871.64
	50,001 - 60,000	105,922	44,769	21,630,100	60,342	13,645,819	5,989,469,192	56,546	16,427,262	265,134,941	541,500	92,112	805,980,000	13,810	206,511,203	4,727,728,810	4,727,728,810	259,977,686	5,431,368	254,546,318	2,403.15
	60,001 - 75,000	67,297	27,965	16,247,953	38,582	10,544,005	4,501,403,667	66,889	15,567,709	179,833,168	[D]	55,173	482,763,750	12,124	178,817,176	3,675,557,282	3,675,557,282	202,118,848	5,088,136	197,030,712	2,927.78
	75,001 - 80,000	59,674	26,041	18,641,434	32,981	10,979,158	4,765,915,051	79,866	20,025,280	189,495,102	[D]	45,301	396,383,750	14,373	216,500,946	3,983,560,533	3,983,560,533	219,056,061	6,001,527	213,054,534	3,570.31
	80,001 - 100,000	13,273	6,006	5,223,005	7,146	2,856,048	1,209,189,769	91,101	2,826,473	47,250,518	[D]	9,292	81,305,000	3,981	60,274,897	1,027,701,827	1,027,701,827	56,513,345	1,566,220	54,957,125	4,140.52
	100,001 - 120,000	34,545	15,812	15,912,178	18,414	8,656,124	3,251,112,153	103,376	25,185,562	139,911,992	[D]	22,861	200,033,750	11,684	185,272,070	3,071,079,903	3,071,079,903	168,878,759	4,959,077	163,919,682	4,745.11
	120,001 - 160,000	18,409	8,821	11,969,845	9,421	5,933,990	2,975,587,213	124,639	20,236,891	88,385,370	[D]	10,987	96,136,250	7,422	124,573,194	2,001,729,290	2,001,729,290	106,350,024	3,555,471	106,794,553	5,801.21
	160,001 - 200,000	16,990	8,669	15,920,265	8,185	7,568,170	2,618,383,172	154,113	33,350,754	101,326,763	[D]	9,014	78,872,500	7,976	145,916,339	2,325,618,323	2,325,618,323	127,885,753	4,632,169	123,253,584	7,254.48
	200,001 or more	7,354	3,930	10,701,089	3,380	4,654,548	1,446,438,382	196,687	25,418,046	55,720,996	[D]	3,527	30,861,250	3,827	78,821,780	1,306,452,402	1,306,452,402	71,841,809	2,805,654	69,036,155	9,387.57
TOTAL		1,883,236	602,244	310,085,269	1,083,502	256,909,093	65,883,641,259	34,984	775,920,214	5,039,751,248	156,819,000	1,700,463	14,879,051,250	182,773	3,402,364,657	43,181,575,317	43,181,575,317	2,563,396,808	77,290,177	2,486,106,631	1,320.12
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI																					
\$	1 - 3,999	30,250	323	514,285	5,032	5,586,742	(908,305,252)	(30,027)	182,683,041	55,473,327	482,500	23,266	203,577,500	6,984	50,855,663	(1,036,011,201)	(1,036,011,201)	1,792,649	219,736	1,572,913	52.00
	4,000 - 9,999	158,629	574	171,844	89,181	4,643,832	350,328,402	2,208	8,847,915	6,169,116	8,462,500	155,979	1,364,816,250	2,650	37,626,720	(1,057,898,270)	(1,057,898,270)	[D]	[D]	272,193	1.72
	10,000 - 14,999	212,429	72,784	9,524,748	129,275	20,779,295	2,638,022,504	12,418	9,506,605	85,820,816	45,912,500	205,611	1,799,096,250	6,818	112,045,504	604,654,004	604,654,004	38,691,074	326,409	38,365,025	180.60
	15,000 - 19,999	165,210	67,875	14,400,850	90,200	13,808,836	2,878,377,998	17,423	7,908,608	129,521,236	29,645,000	158,387	1,385,886,250	6,823	113,718,251	1,227,515,869	1,227,515,869	71,059,819	661,348	71,244,471	431.24
	20,000 - 24,999	147,910	63,957	16,543,845	78,128	12,073,720	3,322,113,569	22,460	10,299,331	168,105,038	14,981,000	140,998	1,233,732,500	6,912	117,204,753	1,798,389,609	1,798,389,609	102,543,977	1,108,452	101,435,525	685.79
	25,000 - 29,999	131,334	56,702	16,685,977	69,393	11,093,475	3,605,179,144	27,450	8,458,845	199,494,636	10,722,000	124,513	1,089,488,750	6,821	117,947,396	2,195,985,207	2,195,985,207	124,002,785	1,562,808	122,439,977	932.28
	30,000 - 39,999	217,895	92,479	30,456,249	117,816	19,672,413	7,577,153,217	34,774	15,287,195	443,366,500	8,196,000	203,753	1,782,838,750	14,142	242,044,188	5,115,994,974	5,115,994,974	286,336,163	4,432,019	281,904,144	1,293.76
	40,000 - 49,999	159,555	67,035	25,671,517	87,242	17,113,982	7,152,005,788	44,713	17,188,237	534,303,053	2,293,500	144,029	1,260,253,750	15,926	267,569,510	5,104,774,212	5,104,774,212	285,012,314	5,384,701	279,627,613	1,748.16
	50,000 - 59,999	112,738	46,231	21,134,667	62,012	14,468,320	6,165,156,210	54,686	14,961,448	622,417,383	559,000	95,785	838,118,750	16,953	282,243,090	4,436,779,435	4,436,779,435	247,745,010	5,266,045	242,478,965	2,150.82
	60,000 - 69,999	76,452	31,657	17,910,834	41,642	12,230,058	4,942,972,842	64,655	17,255,719	580,901,406	-	59,845	523,643,750	16,607	282,142,766	3,573,540,639	3,573,540,639	199,178,823	4,787,064	194,391,759	2,542.66
	70,000 - 74,999	27,837	11,893	7,719,858	14,913	5,102,008	2,015,592,718	72,407	8,595,535	242,859,918	-	20,534	179,672,500	7,303	124,450,500	1,477,205,335	1,477,205,335	82,110,213	2,196,294	79,913,919	2,870.78
	75,000 - 79,999	22,954	10,012	6,930,043	12,188	4,737,283	1,777,059,933	77,418	7,409,011	208,260,276	-	16,332	142,905,000	6,622	115,172,581	1,318,131,087	1,318,131,087	73,209,675	1,814,972	71,394,703	3,110.34
	80,000 - 89,999	34,943	15,448	12,537,432	18,482	7,892,713	2,958,946,296	84,679	27,139,185	331,388,300	-	23,591	206,421,250	11,352	198,911,048	2,249,364,884	2,249,364,884	124,698,986	3,445,665	121,253,321	3,470.03
	90,000 - 99,999	24,174	10,762	9,70																	

TABLE 8A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: SINGLE-STANDARD DEDUCTION

Income Level	Aggregate Number of Returns Filed Resident [S]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident S-SD Returns] [S]	Effective Tax Rate [†††] [%]		
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)]		Standard Deduction††		before	after								
		Number of Returns Filed	[Net Tax] > Pre-payments [S]	Number of Returns Filed	[Net Tax] < Pre-payments [S]			Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a1)]†	Number of Returns Filed	% of R-S Returns Filed [%]	[S]	[S]								
								Additions [S]	Deductions [S]												
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	477,551	524	22,902	278,254	31,379,390	2,478,671,739	5,609	79,415,412	1,305,382,128	441,927	92.5%	3,866,861,250	81.6%	(2,614,156,228)	(2,614,156,228)	-105.5%	-	-	-	-	
\$ 1 - 2,000	92,936	23,664	1,115,741	64,647	10,806,704	957,184,943	10,747	4,042,180	84,481,721	89,062	95.8%	779,292,500	92.8%	87,452,902	87,452,902	9.1%	4,809,077	28,438	4,780,639	53.68	5.47%
2,001 - 4,000	87,839	30,844	3,593,183	52,760	8,725,938	1,063,395,368	12,636	9,306,687	84,194,915	84,156	95.8%	736,365,000	92.7%	252,142,140	252,142,140	23.7%	13,865,338	95,482	13,769,856	163.62	5.46%
4,001 - 6,000	79,035	30,569	4,947,151	44,247	6,729,401	1,103,817,755	14,644	3,429,976	72,531,456	75,377	95.4%	659,548,750	92.0%	375,167,525	375,167,525	34.0%	20,630,554	192,888	20,437,666	271.14	5.45%
6,001 - 10,000	136,327	56,465	12,008,258	71,909	10,423,562	2,285,891,557	17,675	4,245,523	129,929,444	129,332	94.9%	1,131,655,000	91.1%	1,028,552,436	1,028,552,436	45.0%	56,560,224	512,699	56,047,525	433.36	5.45%
10,001 - 12,750	85,565	37,210	9,445,248	43,278	6,249,247	1,715,236,287	21,154	3,860,850	87,934,866	81,082	94.8%	709,467,500	90.7%	921,694,771	921,694,771	53.7%	50,684,144	500,282	50,183,862	618.93	5.44%
12,751 - 15,000	67,307	29,296	8,061,576	33,921	4,960,297	1,511,109,024	23,717	2,320,225	72,202,565	63,715	94.7%	557,506,250	90.7%	883,720,639	883,720,639	58.5%	48,959,988	514,394	48,081,594	754.64	5.44%
15,001 - 17,000	56,771	24,790	7,233,718	28,366	4,248,699	1,393,108,699	25,975	2,570,360	57,600,514	53,670	94.5%	469,612,500	90.4%	858,166,048	858,166,048	61.6%	47,190,630	466,325	46,724,305	868.87	5.39%
17,001 - 20,000	78,504	33,845	10,341,322	39,368	5,845,398	2,109,498,171	28,521	3,536,577	98,730,909	73,963	94.2%	647,176,250	90.0%	1,367,127,589	1,367,127,589	64.8%	75,178,561	941,300	74,237,261	1,003.71	5.43%
20,001 - 21,250	31,348	13,234	4,219,511	15,959	2,319,417	905,771,076	30,759	1,344,299	41,983,541	29,447	93.9%	257,661,250	89.6%	607,470,584	607,470,584	67.1%	33,404,850	426,392	32,978,458	1,119.93	5.43%
21,251 - 25,000	88,438	37,292	12,451,241	44,826	6,504,528	2,759,732,111	33,344	4,130,747	128,218,482	82,765	93.6%	724,193,750	89.1%	1,911,450,626	1,911,450,626	69.3%	105,110,957	1,497,567	103,613,390	1,251.90	5.42%
25,001 - 30,000	104,566	43,815	15,451,030	52,729	7,874,392	3,683,134,344	37,871	5,510,984	169,455,510	97,254	93.0%	850,972,500	88.1%	2,668,217,318	2,668,217,318	72.4%	146,724,985	2,317,552	144,407,433	1,484.85	5.41%
30,001 - 40,000	159,783	64,530	24,825,903	79,697	12,895,407	6,553,768,818	45,122	10,936,067	259,516,909	145,244	90.9%	1,270,885,000	85.0%	5,034,302,976	5,034,302,976	76.8%	276,836,081	5,247,502	271,588,579	1,869.88	5.39%
40,001 - 50,000	105,922	39,753	17,900,880	51,630	9,077,669	5,072,858,617	55,073	9,637,540	169,008,763	92,112	87.0%	805,980,000	79.6%	4,107,507,404	4,107,507,404	81.0%	225,871,656	4,825,740	221,045,916	2,399.75	5.38%
50,001 - 60,000	67,297	23,667	12,883,265	30,851	6,468,643	3,593,351,698	65,129	9,574,300	109,428,669	55,173	82.0%	482,763,750	73.0%	3,010,733,579	3,010,733,579	83.8%	165,560,191	4,218,031	161,342,160	2,924.30	5.36%
60,001 - 75,000	59,674	20,990	14,044,636	23,759	5,914,187	3,531,473,863	77,563	10,481,048	108,965,399	45,301	75.9%	396,383,750	64.7%	3,018,806,762	3,018,806,762	85.9%	166,004,230	4,819,703	161,184,527	3,558.08	5.34%
75,001 - 80,000	13,273	4,504	3,745,867	4,701	1,357,053	821,277,059	88,385	3,895,424	24,543,584	9,292	70.0%	81,305,000	57.4%	719,323,899	719,323,899	87.6%	39,555,660	1,124,882	38,430,778	4,135.90	5.34%
80,001 - 100,000	34,545	11,467	10,992,054	11,138	3,967,946	2,287,117,054	100,054	12,786,166	27,117,084	22,861	66.2%	200,033,750	51.9%	2,027,969,088	2,027,969,088	88.7%	111,518,024	3,507,853	108,010,171	4,724.65	5.33%
100,001 - 120,000	18,409	5,812	7,917,785	5,061	2,553,981	1,326,152,339	120,702	9,404,067	42,914,219	10,987	59.7%	96,136,250	43.6%	1,196,505,937	1,196,505,937	90.2%	65,795,849	2,326,335	63,469,514	5,776.78	5.30%
120,001 - 160,000	16,990	5,243	9,793,484	3,683	3,000,286	1,640,903,572	148,758	14,256,581	46,448,529	9,014	53.1%	78,872,500	35.1%	1,229,839,124	1,229,839,124	91.7%	67,628,837	2,756,389	64,872,448	7,196.85	5.27%
160,001 - 200,000	7,354	2,143	6,104,957	1,357	1,671,201	639,724,068	189,885	10,751,097	23,752,723	3,527	48.0%	30,861,250	28.1%	625,861,192	625,861,192	93.5%	34,416,092	1,464,121	32,951,971	3,942.78	5.27%
200,001 or more	13,802	3,101	26,687,699	2,056	7,666,743	2,103,755,978	404,413	111,914,379	68,652,178	5,202	37.7%	45,517,500	11.8%	2,101,500,679	2,101,500,679	99.9%	115,561,541	7,967,002	107,594,539	20,683.30	5.12%
TOTAL	1,883,236	542,758	223,787,411	984,197	160,639,488	49,249,351,840	28,962	327,350,492	3,278,294,093	1,700,463	90.3%	14,879,051,250	81.4%	31,419,356,989	31,419,356,989	63.8%	1,871,503,469	45,842,825	1,825,660,644	1,073.63	5.36%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	30,250	267	354,575	3,987	3,580,971	(602,113,578)	(25,880)	124,959,391	20,550,070	23,266	76.9%	203,577,500	80.0%	(701,281,937)	(701,281,937)	116.5%	1,276,738	213,021	1,063,717	45.72	-0.18%
\$ 1 - 3,999	158,629	321	83,600	88,446	4,327,784	345,369,619	2,214	5,317,172	13,042,357	155,979	98.3%	1,364,816,250	97.3%	(1,027,171,816)	(1,027,171,816)	-297.4%	[D]	[D]	114,390	0.73	0.03%
4,000 - 9,999	275,701	12,371	595,146	211,358	26,221,420	1,886,509,059	6,970	7,969,116	55,212,900	270,649	98.2%	2,368,178,750	96.7%	(528,913,475)	(528,913,475)	-28.0%	[D]	[D]	2,019,105	7.46	0.11%
10,000 - 14,999	121,429	71,102	9,291,782	126,279	19,661,080	2,551,968,032	12,412	7,527,674	123,052,298	205,611	96.8%	1,799,096,250	94.1%	637,347,158	637,347,158	25.0%	38,152,711	321,654	37,831,057	183.99	1.48%
15,000 - 19,999	165,210	65,671	13,884,653	87,400	12,396,324	2,758,965,772	17,419	6,192,680	140,470,990	158,387	95.9%	1,385,886,250	92.4%	1,238,801,212	1,238,801,212	44.9%	70,552,372	652,513	69,899,859	441.32	2.53%
20,000 - 24,999	147,910	61,565	15,765,517	74,792	10,531,679	3,166,615,924	22,459	7,999,346	153,921,118	140,998	95.3%	1,233,732,500	91.3%	1,786,961,652	1,786,961,652	56.4%	100,198,574	1,084,817	99,113,757	702.94	3.13%
25,000 - 29,999	131,334	54,432	15,724,294	65,881	9,416,547	3,417,650,217	27,448	5,740,130	170,692,414	124,513	94.8%	1,089,488,750	90.2%	2,163,209,183	2,163,209,183	63.3%	120,552,487	1,522,870	119,029,617	955.96	3.48%
30,000 - 39,999	217,895	87,955	28,296,290	109,806	15,609,443	7,081,095,366	34,753	10,389,966	352,776,531	203,753	93.5%	1,782,838,750	88.0%	4,955,870,051	4,955,870,051	70.0%	274,932,611	4,289,107	270,643,504	1,328.29	3.82%
40,000 - 49,999	159,955	62,063	22,948,280	77,769	12,509,610	6,433,886,023	44,671	10,269,980	398,893,464	144,029	90.0%	1,260,253,750	82.5%	4,785,008,789	4,785,008,789	74.4%	262,042,831	5,056,930	259,985,901	1,805.09	4.04%
50,000 - 59,999	112,738	40,794	17,936,102	51,931	9,644,492	5,231,794,673	54,620	8,076,818	441,812,412	95,785	85.0%	838,118,750	74.8%	3,959,940,329	3,959,940,329	75.7%	219,248,709	4,739,809	214,508,900	2,239.48	4.10%
60,000 - 69,999	76,452	26,220	14,330,398	31,645	7,056,147	3,865,152,432	64,586	9,665,297	373,664,434	59,845	78.3%	523,643,750	65.0%	2,977,509,545	2,977,509,545	77.0%	164,401,067	4,096,409	160,305,018	2,678.67	4.15%
70,000 - 74,999	27,837	9,431	5,902,922	10,489	2,726,740	1,486,320,104	72,383	4,467,502	147,585,155	20,534	73.8%	179,672,500	59.1%	1,163,529,951	1,163,529,951	78.3%	64,171,782	1,780,077	62,391,705	3,038.46	4.20%
75,000 - 79,999	22,954	7,791	5,149,680	8,138	2,288,490	1,264,132,064	77,402	3,587,760	122,566,973	16,332	71.2%	142,905,000	55.4%	1,002,247,851	1,002,247,851	79.3%	55,239,006	1,467,918	53,771,088	3,292.38	4.25%
80,000 - 89,999	34,943	11,546	8,764,575	11,538	3,744,188	1,995,778,233	84,599	7,329,1													



TABLE 9. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE																					
Income Level	Number of Returns Filed (MFJ/SS)	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident MFJ/SS Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due/Overpayment		Overpayment				Additional [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†			Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			[before residency proration] [S]	[after residency proration] [S]						
		Number of Returns	[Net Tax‡ > Pre-payments] [S]	Number of Returns	[Net Tax‡ < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Standard Deduction	Itemized Deductions	Number of Returns Filed								Deduction Amount [S]
		Number of Returns	[Net Tax‡ > Pre-payments] [S]	Number of Returns	[Net Tax‡ < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	Number of Returns Filed						Deduction Amount [S]
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																					
<b>NC TI Level</b>																					
Non Taxable Income	196,064	523	35,856	102,014	62,869,879	3,102,676,600	15,825	361,939,740	3,335,341,374	211,348,500	172,982	3,027,185,000	23,082	740,066,057	(3,849,324,591)	(3,849,324,591)	-	-	-	-	
S 1 - 2,000	24,261	6,964	368,153	17,095	9,644,732	692,638,968	28,549	6,307,850	197,121,588	34,883,000	22,280	389,900,000	1,981	52,694,363	24,347,867	24,347,867	1,338,772	8,393	1,330,379	54.84	
2,001 - 4,000	24,634	7,661	1,095,232	16,877	9,467,780	743,388,423	30,177	9,787,893	195,337,513	36,237,500	22,741	397,967,500	1,893	49,693,771	73,940,032	73,940,032	4,065,889	25,603	4,040,286	164.01	
4,001 - 6,000	25,039	7,901	1,751,238	17,053	9,510,088	810,934,046	32,387	7,705,440	197,701,381	38,057,000	23,016	402,780,000	2,023	54,810,635	125,290,470	125,290,470	6,889,717	47,309	6,842,408	273.27	
6,001 - 10,000	50,662	15,706	4,974,531	34,743	19,621,356	1,782,721,453	35,189	28,748,882	404,915,606	78,986,500	46,677	816,847,500	3,985	106,002,345	404,718,384	404,718,384	22,255,303	189,311	22,065,992	435.55	
10,001 - 12,750	34,131	10,705	4,298,262	23,310	12,918,562	1,338,915,552	39,229	6,914,940	284,883,257	53,534,500	31,523	551,652,500	2,608	67,673,489	388,086,746	388,086,746	21,340,774	187,310	21,153,464	619.77	
12,751 - 15,000	27,419	8,688	3,967,364	18,629	10,335,954	1,154,653,403	42,111	8,522,355	241,073,334	41,725,500	25,309	442,907,500	2,110	56,997,846	380,471,578	380,471,578	20,922,170	183,530	20,738,660	756.36	
15,001 - 17,000	23,348	7,433	3,646,661	15,812	8,532,853	1,036,799,416	44,406	8,187,309	212,730,943	31,505,000	21,446	375,305,000	1,902	51,578,670	373,867,110	373,867,110	20,558,906	203,849	20,355,057	871.81	
17,001 - 20,000	35,198	11,535	6,007,926	23,521	12,697,824	1,666,831,251	47,299	9,319,147	332,766,226	47,417,500	32,339	565,932,500	2,859	76,237,049	651,797,123	651,797,123	35,842,193	383,726	35,458,467	1,007.40	
20,001 - 21,250	14,550	4,923	2,652,533	9,566	5,466,222	723,404,457	49,719	4,839,773	142,589,784	19,464,500	13,379	234,132,500	1,171	31,784,352	300,273,094	300,273,094	16,512,005	172,036	16,339,969	1,123.02	
21,251 - 25,000	44,223	15,016	8,210,059	29,064	15,895,691	2,310,829,755	52,254	10,782,486	431,509,908	61,943,500	40,772	713,510,000	3,451	92,539,188	1,022,109,645	1,022,109,645	56,205,837	608,817	55,597,020	1,257.20	
25,001 - 30,000	57,261	20,050	11,725,020	36,985	19,623,967	3,254,901,465	56,843	14,591,783	572,367,286	79,120,000	52,672	921,760,000	4,589	122,890,164	1,573,355,798	1,573,355,798	86,518,687	1,163,707	85,354,980	1,490.63	
30,001 - 40,000	106,834	39,941	24,393,944	66,457	35,242,519	6,878,118,215	64,381	35,854,136	1,097,332,263	129,700,000	97,688	1,709,540,000	9,146	248,898,124	3,728,501,964	3,728,501,964	205,030,280	3,145,629	201,884,651	1,889.70	
40,001 - 50,000	104,976	43,199	27,543,326	61,326	31,546,673	7,658,865,893	72,958	37,253,089	946,477,667	105,876,000	95,806	1,676,605,000	9,170	245,942,826	4,721,217,489	4,721,217,489	259,619,662	4,375,852	255,243,810	2,431.45	
50,001 - 60,000	97,954	41,665	27,685,940	55,880	28,084,000	7,988,582,866	81,554	37,811,630	762,751,181	92,006,000	89,033	1,558,077,500	8,921	236,873,976	5,376,685,839	5,376,685,839	295,663,858	5,399,776	290,264,082	2,963.27	
60,001 - 75,000	134,729	59,923	42,082,522	74,234	36,678,091	12,479,807,935	92,629	58,043,404	890,248,668	92,367,000	120,728	2,112,740,000	14,001	364,617,772	9,077,848,903	9,077,848,903	499,190,826	10,199,443	488,991,383	3,629.44	
75,001 - 80,000	40,286	18,622	13,969,811	22,040	10,944,809	4,162,165,747	101,949	18,943,028	238,330,351	26,652,500	36,132	632,310,000	4,694	121,422,279	3,162,393,641	3,162,393,641	173,900,040	3,751,454	170,148,586	4,167.65	
80,001 - 100,000	136,867	64,314	51,523,581	71,887	37,807,268	15,550,765,776	113,620	73,064,230	760,771,259	48,183,000	117,044	2,048,270,000	19,823	505,724,055	12,260,881,691	12,260,881,691	674,226,062	15,766,880	658,459,254	4,810.94	
100,001 - 120,000	96,293	46,408	43,634,072	49,426	29,219,216	12,837,825,282	133,320	81,107,355	530,675,699	3,211,500	77,236	1,351,630,000	19,057	490,510,660	10,542,922,778	10,542,922,778	579,755,262	14,009,495	565,745,765	5,875.25	
120,001 - 160,000	117,969	58,612	70,149,758	58,821	42,679,342	19,109,883,322	161,991	137,253,524	647,888,088	503,500	85,182	1,490,685,000	32,787	841,915,814	16,266,144,444	16,266,144,444	894,475,252	23,530,980	870,944,272	7,382.82	
160,001 - 200,000	63,127	31,473	50,896,785	31,351	30,504,085	12,806,385,675	202,867	131,719,658	378,488,092	243,500	39,478	690,865,000	23,649	627,389,441	11,241,119,300	11,241,119,300	618,149,114	17,866,142	600,282,972	9,509.13	
200,001 or more	135,093	66,401	374,586,452	68,019	301,831,612	72,165,044,709	534,188	3,170,766,617	2,238,252,762	588,500	56,087	981,522,500	79,006	3,715,060,434	68,400,387,130	68,400,387,130	3,761,337,342	319,002,129	3,442,335,213	25,481.23	
TOTAL	1,591,458	587,663	775,410,027	904,110	781,122,524	190,254,140,208	119,547	4,259,435,269	15,039,536,231	1,233,554,500	1,319,550	23,092,125,000	271,908	8,901,323,310	146,247,036,436	146,247,036,436	8,253,797,949	420,221,299	7,833,576,650	4,922.26	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																					
<b>FAGI Level</b>																					
Non-Positive AGI	17,553	359	4,353,392	6,156	16,809,117	(1,999,786,006)	(113,928)	748,710,776	280,597,183	11,972,500	14,254	249,445,000	3,299	76,304,659	(1,869,394,572)	(1,869,394,572)	9,659,683	951,162	8,708,521	496.13	
S 1 - 3,999	14,857	111	98,588	4,501	1,337,689	28,316,355	1,906	7,657,866	5,795,341	7,355,000	14,266	246,680,000	761	18,584,515	(242,440,636)	(242,440,636)	[D]	[D]	165,333	11.13	
4,000 - 9,999	29,732	185	140,343	15,198	3,988,218	214,713,408	7,222	12,550,556	14,656,330	23,727,500	28,297	494,672,500	1,465	35,611,188	(341,403,654)	(341,403,654)	[D]	[D]	337,494	11.35	
10,000 - 14,999	37,059	254	234,811	22,163	7,511,609	467,872,334	12,625	12,060,204	24,395,161	43,120,000	35,446	620,305,000	1,613	39,507,069	(247,394,692)	(247,394,692)	[D]	[D]	383,721	10.35	
15,000 - 19,999	45,176	3,668	519,474	29,599	13,273,634	791,805,497	17,527	14,078,778	56,312,157	63,320,000	43,252	756,910,000	1,924	47,534,487	(118,192,369)	(118,192,369)	1,228,370	9,652	1,218,718	26.98	
20,000 - 24,999	49,734	11,427	2,231,660	32,971	16,913,164	1,121,024,464	22,540	18,730,075	108,462,334	80,807,500	47,305	827,837,500	2,429	60,631,970	62,015,235	62,015,235	7,988,384	77,656	7,910,728	159.06	
25,000 - 29,999	51,805	13,907	4,216,870	34,635	18,224,233	1,425,068,228	27,508	19,099,343	159,110,485	91,097,500	49,607	857,622,500	2,798	69,291,644	267,045,442	267,045,442	18,421,852	169,414	18,252,438	352.33	
30,000 - 39,999	105,613	29,501	12,914,578	70,331	37,187,989	3,697,119,752	35,006	35,694,798	429,476,299	203,132,500	95,060	1,742,300,000	6,053	154,506,334	1,203,399,417	1,203,399,417	72,567,284	758,178	71,809,106	679.93	
40,000 - 49,999	104,400	32,504	17,111,677	67,837	34,108,956	4,695,056,959	44,972	41,727,039	561,702,909	165,102,000	97,861	1,712,567,500	6,539	169,833,256	2,127,579,233	2,127,579,233	122,103,031	1,470,618	120,632,413	1,155.48	
50,000 - 59,999	106,034	35,716	19,935,795	66,952	32,915,489	5,836,446,378	55,043	41,370,551	714,367,697	154,932,000	98,886	1,730,505,000	7,148	186,439,438	3,091,572,794	3,091,572,794	174,517,435	2,659,570	171,857,865	1,620.78	
60,000 - 69,999	108,156	40,517	23,330,801	64,545	30,699,817	7,028,236,738	64,982	43,634,740	862,470,987	109,993,000	99,835	1,747,112,500	8,321	219,930,407	4,132,364,584	4,132,364,584	231,058,337	3,825,844	227,232,493	2,100.97	
70,000 - 74,999	53,602	20,734	12,240,126	31,501	14,979,368	3,885,964,746	72,497	19,693,051	476,741,427	52,417,500	49,255	861,962,500	4,347	113,670,848	2,400,865,522	2,400,865,522	133,918,994	2,363,848	131,555,146	2,454.30	
75,000 - 79,999	53,359	20,975	13,035,202	31,14																	



TABLE 9A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE-STANDARD DEDUCTION

Income Level	Aggregate Number of Returns Filed (MFJ/SS)	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident MFJ/SS-SD Returns] [S]	Effective Tax Rate††† [%]		
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2), (c)(2)]		Standard Deduction††: [§ 105-153.5(a)(1)]††		[before residency proration] [S]	[after residency proration] [S]								
		Number of Returns Filed	[Net Tax* > Pre-payments] [S]	Number of Returns Filed	[Net Tax* < Pre-payments] [S]			Additions [§ 105-153.5(b)]		Deductions [§ 105-153.5(a)]†											
								Number of Returns Filed	% of R MFJ/SS Returns Filed [%]	Standard Deduction Amount [S]	% of R MFJ/SS SD/ID Value Amount [S]										
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																					
No Taxable Income	196,064	433	27,317	89,364	41,060,589	2,716,549,395	15,704	144,220,635	2,618,246,152	172,982	88.2%	3,027,185,000	80.4%	(2,784,661,122)	(2,784,661,122)	-102.5%	-	-	-	-	
\$ 1 - 2,000	24,261	6,369	337,420	15,739	8,272,269	596,916,976	26,792	4,684,128	189,334,075	22,280	91.8%	389,900,000	88.1%	22,367,029	22,367,029	3.7%	1,229,842	7,424	1,222,418	54.87	5.47%
2,001 - 4,000	24,634	7,019	1,000,312	15,632	8,223,334	650,649,530	28,611	4,960,594	189,404,338	22,741	92.3%	397,967,500	88.9%	68,238,286	68,238,286	10.5%	3,752,345	21,931	3,730,414	164.04	5.47%
4,001 - 6,000	25,039	7,216	1,592,747	15,721	8,211,450	704,512,733	30,610	3,980,386	190,557,322	23,016	91.9%	402,780,000	88.0%	115,155,597	115,155,597	16.3%	6,332,407	40,583	6,291,824	273.37	5.46%
6,001 - 10,000	50,662	14,328	4,512,582	32,144	16,809,602	1,561,229,947	33,448	24,225,208	395,729,369	46,677	91.2%	816,847,500	88.5%	372,878,286	372,878,286	23.9%	20,504,414	171,808	20,332,606	435.60	5.45%
10,001 - 12,750	34,131	9,849	3,915,447	21,568	11,169,877	1,185,174,900	37,597	4,770,142	279,890,020	31,523	92.4%	551,652,500	89.1%	358,402,522	358,402,522	30.2%	19,708,419	170,537	19,537,882	619.80	5.45%
12,751 - 15,000	27,419	7,957	3,601,240	17,259	8,844,419	1,020,357,169	40,316	3,770,775	230,026,723	25,309	92.3%	442,907,500	88.6%	351,193,721	351,193,721	34.4%	19,312,169	162,929	19,149,240	756.62	5.45%
15,001 - 17,000	23,348	6,774	3,263,695	14,578	7,304,726	911,901,234	42,521	5,705,527	198,879,086	21,446	91.9%	375,305,000	87.9%	343,422,675	343,422,675	37.7%	18,884,775	179,482	18,705,293	872.20	5.45%
17,001 - 20,000	35,198	10,550	5,396,250	21,659	10,789,007	1,469,241,552	45,432	6,860,165	311,260,417	32,339	91.9%	565,932,500	88.1%	598,908,800	598,908,800	40.8%	32,933,862	343,689	32,590,173	1,007.77	5.44%
20,001 - 21,250	14,550	4,515	2,382,698	8,810	4,546,893	641,237,626	47,929	3,767,920	134,743,699	13,379	92.0%	234,132,500	88.0%	276,129,347	276,129,347	43.1%	15,184,339	152,608	15,031,731	1,123.53	5.44%
21,251 - 25,000	44,223	13,788	7,342,458	26,847	13,391,358	2,054,924,984	50,400	7,761,660	406,821,076	40,772	92.2%	713,510,000	88.5%	942,355,568	942,355,568	45.9%	51,820,174	552,182	51,267,992	1,257.43	5.44%
25,001 - 30,000	57,261	18,461	10,441,191	34,007	16,483,804	2,898,236,260	55,024	10,078,027	539,510,975	52,672	92.0%	921,760,000	88.2%	1,447,043,312	1,447,043,312	49.9%	79,572,780	1,050,266	78,522,514	1,490.78	5.43%
30,001 - 40,000	106,834	36,770	21,544,114	60,578	28,898,474	6,097,437,291	62,417	25,568,975	1,005,292,958	97,688	91.4%	1,709,540,000	87.3%	3,408,173,308	3,408,173,308	55.9%	187,415,450	2,839,895	184,575,555	1,889.44	5.42%
40,001 - 50,000	104,976	39,660	24,305,412	55,723	25,356,247	6,808,902,884	71,070	25,378,669	848,453,333	95,806	91.3%	1,676,605,000	87.2%	4,309,223,220	4,309,223,220	63.3%	236,964,171	3,963,516	233,000,655	2,432.00	5.41%
50,001 - 60,000	97,954	38,181	23,980,728	50,475	22,424,725	7,095,351,442	79,694	25,723,066	676,849,577	89,033	90.9%	1,558,077,500	86.8%	4,886,147,431	4,886,147,431	68.9%	268,689,156	4,890,643	263,798,513	2,962.93	5.40%
60,001 - 75,000	134,729	54,414	35,978,820	65,809	28,135,121	10,961,860,274	90,798	39,508,220	755,944,662	120,728	89.6%	2,112,740,000	85.3%	8,132,683,832	8,132,683,832	74.2%	447,216,180	9,074,965	438,141,215	3,629.16	5.39%
75,001 - 80,000	40,826	16,692	11,672,155	19,285	8,326,882	3,617,890,972	100,130	12,481,147	199,505,752	36,132	88.5%	632,310,000	83.9%	2,798,556,367	2,798,556,367	77.4%	153,892,647	3,288,703	150,603,944	4,168.16	5.38%
80,001 - 100,000	136,867	56,450	42,039,357	60,004	26,629,280	13,061,110,195	111,591	46,878,955	581,301,162	117,044	85.5%	2,048,270,000	80.2%	10,478,417,988	10,478,417,988	80.2%	576,208,366	13,411,756	562,796,610	4,808.42	5.37%
100,001 - 120,000	96,293	38,777	33,912,636	38,065	18,338,000	10,105,618,225	130,841	49,414,964	354,959,280	77,236	80.2%	1,351,630,000	73.4%	8,448,443,909	8,448,443,909	83.6%	464,579,844	11,221,772	453,358,072	5,869.78	5.37%
120,001 - 160,000	117,969	44,955	50,322,639	39,827	23,641,665	13,520,356,181	158,723	76,728,007	401,680,335	85,182	72.2%	1,490,685,000	63.9%	11,704,718,853	11,704,718,853	86.6%	643,642,498	16,934,445	626,708,053	7,357.28	5.35%
160,001 - 200,000	63,127	21,431	33,007,866	17,831	14,818,052	7,843,104,153	198,670	65,036,705	208,676,951	39,478	62.5%	690,865,000	52.4%	7,008,598,907	7,008,598,907	89.4%	385,402,823	11,287,558	374,115,265	9,475.54	5.35%
200,001 or more	135,093	31,715	140,889,987	24,031	62,879,186	21,612,848,002	385,345	666,322,174	609,692,124	56,087	41.5%	981,522,500	20.9%	20,687,955,552	20,687,955,552	95.7%	1,137,630,753	63,783,795	1,073,846,958	19,146.09	5.19%
<b>TOTAL</b>	<b>1,591,458</b>	<b>486,241</b>	<b>461,359,070</b>	<b>744,956</b>	<b>414,554,960</b>	<b>117,135,411,924</b>	<b>88,769</b>	<b>1,257,826,049</b>	<b>11,326,759,586</b>	<b>1,319,550</b>	<b>82.9%</b>	<b>23,092,125,000</b>	<b>72.2%</b>	<b>83,974,353,388</b>	<b>83,974,353,388</b>	<b>71.7%</b>	<b>4,770,877,414</b>	<b>143,550,487</b>	<b>4,627,326,927</b>	<b>3,506.75</b>	<b>3.95%</b>
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																					
Non-Positive AGI	17,553	249	1,736,520	4,752	9,648,070	(1,233,716,602)	(86,552)	349,457,170	109,259,054	14,254	81.2%	249,445,000	76.6%	(1,242,963,486)	(1,242,963,486)	100.7%	5,338,946	449,156	4,889,790	343.05	-0.40%
\$ 1 - 3,999	14,857	90	75,151	4,261	1,138,405	276,621,011	1,903	5,834,057	11,647,534	14,096	94.9%	246,680,000	93.0%	(225,672,467)	(225,672,467)	-84.1%	[D]	[D]	126,963	9.01	0.47%
4,000 - 9,999	29,732	155	97,717	14,562	3,548,391	204,085,205	7,220	7,634,366	35,350,823	28,267	95.1%	494,672,500	93.3%	(318,303,752)	(318,303,752)	-156.0%	[D]	[D]	155,494	5.50	0.08%
10,000 - 14,999	37,059	220	158,921	21,317	6,811,587	447,613,719	12,628	8,559,133	63,612,219	35,446	95.6%	620,305,000	94.0%	(227,744,367)	(227,744,367)	-50.9%	[D]	[D]	254,398	7.18	0.06%
15,000 - 19,999	45,176	3,591	434,754	28,495	12,327,312	758,175,707	17,529	10,188,073	113,169,166	43,252	95.7%	756,910,000	94.1%	(101,715,386)	(101,715,386)	-13.4%	[D]	[D]	1,087,323	25.14	0.14%
20,000 - 24,999	49,734	11,097	2,125,035	31,546	15,793,342	1,066,322,558	22,541	13,847,843	177,151,677	47,305	95.1%	827,837,500	93.2%	75,181,224	75,181,224	7.1%	7,741,972	47,841	7,694,131	162.65	0.72%
25,000 - 29,999	51,805	13,299	3,993,893	32,981	16,750,915	1,348,044,937	27,507	12,302,176	231,469,467	49,007	94.6%	857,622,500	92.5%	271,255,146	271,255,146	20.1%	17,822,160	152,264	17,669,896	360.56	1.31%
30,000 - 39,999	105,613	27,918	12,209,929	67,244	33,685,164	3,485,066,393	35,004	26,115,001	576,883,801	99,560	94.3%	1,742,300,000	91.9%	1,191,937,593	1,191,937,593	34.2%	70,375,875	715,510	69,660,365	699.68	2.00%
40,000 - 49,999	104,400	30,663	15,091,262	63,740	29,992,279	4,499,756,407	44,959	26,274,747	646,597,539	97,861	93.7%	1,712,567,500	91.0%	2,066,866,115	2,066,866,115	47.0%	117,475,301	1,403,559	116,071,742	1,186.09	2.64%
50,000 - 59,999	106,034	33,649	18,368,047	62,352	28,401,012	5,441,682,789	55,030	28,379,797	766,005,020	98,886	93.3%	1,730,505,000	90.3%	2,973,552,566	2,973,552,566	54.6%	166,834,831	2,551,690	164,283,141	1,661.34	3.02%
60,000 - 69,999	108,156	37,936	21,228,189	59,276	25,685,206	6,487,504,692	64,982	31,201,784	840,311,833	99,835	92.3%	1,747,112,500	88.8%	3,931,282,143	3,931,282,143	60.6%	218,796,786	3,606,520	215,190,266	2,155.46	3.32%
70,000 - 74,999	53,602	19,365	10,991,245	28,734	12,433,297	3,570,701,709	72,494	13,359,714	452,785,842	49,255	91.9%	861,962,500	88.3%	2,269,313,081	2,269,313,081	63.6%	126,120,602	2,255,898	123,864,704	2,514.76	3.47%
75,000 - 79,999	53,359	19,453	11,622,163	28,101	11,973,117	3,766,094,235	77,500	14,652,265	459,807,233	48,959	91.1%	850,412,500	87.0%	2,470,526,177	2,470,526,177	65.6%	136,870,464	2,477,074	134,393,390	2,765.58	3.57

TABLE 9B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE-ITEMIZED DEDUCTIONS																						
Income Level	Aggregate Number of Returns Filed Resident (MFJ/SS)	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]				NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident MFJ/SS-ID Returns] [S]	Effective Tax Rate††† [%]	
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(e)] Additions [§ 105-153.6]		Itemized Deductions††: [§ 105-153.5(a)(2)]††		[before residency proration] [S]		[after residency proration] [S]								
		Number of Returns Filed	[Net Tax] > Pre-payments Amount [S]	Number of Returns Filed	[Net Tax] < Pre-payments Amount [S]			Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)]†	Number of Returns Filed	MFJ/SS Returns Filed	Deduction Amount [S]	% of R MFJ/SS SD/ID Value Amount [S]	Average ID Value [S]	% of R MFJ/SS SD/ID Value Amount [S]							Average ID Value [S]
								Additions [S]	Deductions [S]													
A. BY SIZE OF NC TAXABLE INCOME																						
NC TI Level																						
No Taxable Income	196,064	90	8,539	12,650	21,809,290	386,127,205	16,728	217,719,105	928,443,721	23,082	11.8%	740,066,057	19.6%	32,062	(1,064,663,468)	(1,064,663,468)	-275.7%	-	-	-	-	
1 - 2,000	24,261	595	30,733	1,356	1,372,463	95,721,992	48,320	1,623,722	42,670,513	1,981	8.2%	52,694,363	11.9%	26,600	1,980,838	1,980,838	2.1%	108,930	969	107,961	54.50	
2,001 - 4,000	24,634	642	94,920	1,245	1,244,446	92,738,893	48,990	4,827,299	42,170,675	1,893	7.7%	49,693,771	11.1%	26,251	5,701,746	5,701,746	6.1%	313,544	3,672	309,872	163.69	
4,001 - 6,000	25,039	685	158,491	1,332	1,298,638	106,421,313	52,606	3,725,054	45,200,859	2,023	8.1%	54,810,635	12.0%	27,094	10,134,873	10,134,873	9.5%	557,310	6,726	550,584	272.16	
6,001 - 10,000	50,662	1,378	461,949	2,599	2,811,754	221,491,506	55,581	4,523,674	88,172,737	3,985	7.9%	106,002,345	11.5%	26,600	31,840,098	31,840,098	14.4%	1,750,889	17,503	1,733,386	434.98	
10,001 - 12,750	34,131	856	382,815	1,742	1,748,685	153,740,652	58,950	2,144,798	58,527,737	2,608	7.6%	67,673,489	10.9%	25,948	29,684,224	29,684,224	19.3%	1,632,355	16,773	1,615,582	619.47	
12,751 - 15,000	27,419	731	366,124	1,370	1,491,535	134,296,234	63,648	4,751,580	52,772,111	2,110	7.7%	56,997,846	11.4%	27,013	29,277,857	29,277,857	21.8%	1,610,001	20,601	1,589,400	753.27	
15,001 - 17,000	23,348	659	382,966	1,234	1,228,127	124,898,182	65,667	2,481,782	45,356,859	1,902	8.1%	51,578,760	12.1%	27,118	30,444,435	30,444,435	24.4%	1,674,131	24,367	1,649,764	867.38	
17,001 - 20,000	35,198	985	611,676	1,862	1,908,817	195,589,699	68,412	2,458,982	68,923,309	2,859	8.1%	76,237,049	11.9%	26,666	52,888,323	52,888,323	27.0%	2,908,331	40,037	2,868,294	1,003.25	
20,001 - 21,250	14,550	408	269,835	756	919,329	82,166,831	70,168	1,071,853	27,310,585	1,171	8.0%	31,784,352	12.0%	27,143	24,143,747	24,143,747	29.4%	1,327,666	19,428	1,308,238	1,117.20	
21,251 - 25,000	44,223	1,228	867,602	2,217	2,504,333	255,904,771	74,154	3,020,826	86,632,332	3,451	7.8%	92,539,188	11.5%	26,815	79,754,077	79,754,077	31.2%	4,388,663	56,635	4,329,028	1,254.43	
25,001 - 30,000	57,261	1,589	1,283,829	2,978	3,140,163	356,665,205	77,722	4,513,756	111,976,311	4,589	8.0%	122,890,164	11.8%	26,779	126,312,486	126,312,486	35.4%	6,945,907	113,441	6,832,466	1,488.88	
30,001 - 40,000	106,834	3,234	2,849,830	5,879	6,344,045	780,680,924	85,358	10,285,161	221,739,305	9,146	8.6%	248,898,124	12.7%	27,214	320,328,656	320,328,656	41.0%	17,614,830	305,734	17,309,096	1,892.53	
40,001 - 50,000	104,976	3,539	3,448,914	5,603	6,190,426	849,963,009	92,690	11,874,420	203,900,334	9,170	8.7%	245,942,826	12.8%	26,820	411,994,269	411,994,269	48.5%	22,655,491	412,336	22,243,155	2,425.64	
50,001 - 60,000	97,954	3,484	3,705,212	5,405	5,659,275	893,231,424	100,127	12,088,564	177,907,604	8,921	9.1%	236,873,976	13.2%	26,552	490,538,408	490,538,408	54.9%	26,974,702	509,133	26,465,569	2,966.66	
60,001 - 75,000	134,729	5,509	6,211,702	8,425	8,542,970	1,517,947,661	108,417	18,506,188	226,671,006	14,001	10.4%	364,617,772	14.7%	26,042	945,165,071	945,165,071	62.3%	51,974,646	1,124,478	50,850,168	3,631.90	
75,001 - 80,000	40,826	1,930	2,297,656	2,755	2,617,927	544,274,775	115,951	6,461,877	65,477,099	4,694	11.5%	121,422,279	16.1%	25,868	363,837,274	363,837,274	66.8%	20,007,393	462,751	19,544,642	4,163.75	
80,001 - 100,000	136,867	7,864	9,484,224	11,883	11,177,988	2,489,655,581	125,594	26,185,275	227,653,097	19,823	14.5%	505,724,055	19.8%	25,512	1,782,463,703	1,782,463,703	71.6%	98,017,696	2,355,052	95,662,644	4,825.84	
100,001 - 120,000	96,293	7,631	9,271,436	11,361	10,881,216	2,732,207,057	143,370	31,692,391	178,909,919	19,057	19.8%	490,510,660	26.6%	25,739	2,094,478,869	2,094,478,869	76.7%	118,175,616	2,787,723	112,387,693	5,897.45	
120,001 - 160,000	117,969	13,657	19,827,119	18,994	19,037,678	5,589,527,141	170,887	60,525,517	246,711,253	32,787	27.8%	841,915,814	36.1%	25,678	4,561,425,591	4,561,425,591	81.6%	250,832,754	6,596,535	244,236,219	7,449.18	
160,001 - 200,000	63,127	10,442	17,888,919	13,520	15,686,034	4,963,281,522	209,873	66,682,953	170,054,641	23,649	37.5%	627,389,441	47.6%	26,529	4,232,520,393	4,232,520,393	85.3%	232,746,291	6,578,584	226,167,707	9,563.52	
200,001 or more	135,093	34,686	233,696,465	43,988	238,952,426	50,552,196,707	639,853	2,504,444,443	1,629,149,138	79,006	58.5%	3,715,060,434	79.1%	47,023	47,712,431,578	47,712,431,578	94.4%	2,623,706,589	255,218,334	2,368,488,255	29,978.59	
TOTAL	1,591,458	101,422	314,050,957	159,154	366,567,564	73,118,728,283	268,910	3,001,609,220	4,946,331,146	271,908	17.1%	8,901,323,310	27.8%	32,737	62,272,683,048	62,272,683,048	85.2%	3,482,920,535	276,670,812	3,206,249,723	11,791.67	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
FAGI Level																						
Non-Positive AGI	17,553	110	2,616,872	1,404	7,161,048	(766,069,404)	(232,213)	399,253,606	183,310,629	3,299	18.8%	76,304,659	23.4%	23,130	(626,431,086)	(626,431,086)	81.8%	4,320,737	502,006	3,818,731	1,157.54	
1 - 3,999	14,857	21	23,437	240	199,284	1,495,344	1,965	1,823,809	1,502,807	761	5.1%	18,584,515	7.0%	24,421	(16,768,169)	(16,768,169)	-1121.4%	[D]	[D]	38,370	50.42	
4,000 - 9,999	29,732	30	42,626	636	439,827	10,628,203	7,255	4,916,090	3,033,007	1,465	4.9%	35,611,188	6.7%	24,308	(23,099,902)	(23,099,902)	-217.3%	[D]	[D]	182,000	124.23	
10,000 - 14,999	37,059	34	75,890	846	700,022	20,258,615	12,560	3,501,071	3,902,942	1,613	4.4%	39,507,069	6.0%	24,493	(19,650,325)	(19,650,325)	-97.0%	[D]	[D]	129,323	80.18	
15,000 - 19,999	45,176	77	84,720	1,104	946,322	33,629,790	17,479	3,890,705	6,462,991	1,924	4.3%	47,534,487	6.2%	24,706	(16,476,983)	(16,476,983)	-49.0%	[D]	[D]	131,395	68.29	
20,000 - 24,999	49,734	330	106,625	1,425	1,119,822	54,701,906	22,520	4,882,232	12,118,157	2,429	4.9%	60,631,970	6.8%	24,962	(13,165,989)	(13,165,989)	-24.1%	246,412	29,815	216,597	89.17	
25,000 - 29,999	51,805	608	222,977	1,654	1,473,318	77,023,291	27,528	6,797,167	18,738,518	2,798	5.4%	69,291,644	7.5%	24,765	(4,209,704)	(4,209,704)	-5.5%	599,692	17,150	582,542	208.20	
30,000 - 39,999	105,613	1,583	704,649	3,687	3,502,826	212,113,359	35,043	9,579,797	55,724,998	6,053	5.7%	154,506,334	8.1%	25,526	11,461,824	11,461,824	5.4%	2,191,409	42,668	2,148,741	354.99	
40,000 - 49,999	104,400	1,841	1,210,409	4,097	4,116,317	295,300,552	45,160	15,452,292	80,207,378	6,539	6.3%	169,832,356	9.0%	25,972	60,713,118	60,713,118	20.6%	4,627,730	67,059	4,560,671	697.46	
50,000 - 59,999	106,034	2,067	1,567,748	4,600	4,514,477	394,763,589	55,227	12,990,754	103,294,677	7,148	6.7%	186,439,438	9.7%	26,083	118,020,228	118,020,228	29.9%	7,682,604	107,880	7,574,724	1,059.70	
60,000 - 69,999	108,156	2,581	2,102,611	5,269	5,014,612	540,732,406	64,984	12,432,956	132,152,154	8,321	7.7%	219,300,407	11.2%	26,431	201,082,441	201,082,441	37.2%	12,261,551	219,324	12,042,227	1,447.21	
70,000 - 74,999	53,602	1,369	1,248,881	2,767	2,546,071	315,263,037	72,524	6,333,337	76,373,085	4,347	8.1%	113,670,848	11.7%	26,149	131,552,441	131,552,441	41.7%	7,798,392	107,950	7,690,442	1,769.14	
75,000 - 79,999	53,359	1,522	1,413,039	3,042	2,963,445	369,390,723	77,538	6,925,761	85,540,248	4,764	8.9%	127,554,605	13.0%	26,775	163,221,631	163,221,631	44.2%	9,557,356	181,157	9,376,199	1,968.14	
80,000 - 89,999	102,686	3,415	3,376,055	6,309	6,060,771	863,316,839	85,056	21,458,941	189,524,511	10,150	9.9%	268,456,987	14.2%	26,449	426,794,284	426,794,284	49.4%	24,542,863	456,286	24,086,577	2,373.06	
90,000 - 99,999	96,669	4,024	4,111,617	7,061	6,801,794	1,093,731,288	95,115	20,462,457	228,													

TABLE 10. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: MARRIED FILING SEPARATELY																						
Income Level	Number of Returns Filed Resident [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident MFS Returns] [S]	Effective Tax Rate††† [%]		
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2);§ 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)†]			Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			[before residency proration] [S]	[after residency proration] [S]							
		Number of Returns Filed	[Net Tax‡ > Pre-payments] [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††								Deduction Amount [S]	
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
<b>NCTI Level</b>																						
No Taxable Income	11,507	24	1,405	4,914	2,302,510	32,222,720	2,800	32,213,903	134,911,827	3,470,000	9,482	82,967,500	2,025	31,635,403	(188,548,107)	(188,548,107)	-	-	-	-	-	
S 1 - 2,000	2,116	684	33,819	1,403	378,761	30,565,718	14,445	278,681	8,888,723	787,500	1,839	16,091,250	277	3,020,212	2,056,714	2,056,714	113,106	1,425	111,681	52.78	5.43%	
2,001 - 4,000	2,312	862	111,393	1,440	393,389	37,740,913	16,324	390,502	9,228,950	894,500	2,058	18,007,500	254	3,010,742	6,989,723	6,989,723	384,372	2,796	381,576	165.04	5.46%	
4,001 - 6,000	2,251	860	161,917	1,375	367,339	40,226,653	17,871	163,686	7,443,661	952,000	2,046	17,902,500	205	2,843,826	11,248,352	11,248,352	618,545	6,915	611,630	271.71	5.44%	
6,001 - 10,000	4,828	2,020	495,025	2,764	684,923	97,543,012	20,204	2,307,748	14,647,288	1,926,500	4,378	38,307,500	450	6,204,970	38,764,502	38,764,502	2,131,684	28,370	2,103,314	435.65	5.43%	
10,001 - 12,750	3,811	1,649	455,753	2,131	480,376	88,880,012	23,322	299,401	9,026,509	1,745,000	3,476	30,415,000	335	4,537,771	43,455,133	43,455,133	2,389,603	24,349	2,365,254	620.64	5.44%	
12,751 - 15,000	3,331	1,398	436,624	1,913	482,066	84,803,009	25,459	299,864	6,854,829	1,430,500	3,013	26,363,750	318	4,215,291	46,238,503	46,238,503	2,542,683	25,063	2,517,620	755.82	5.44%	
15,001 - 17,000	2,906	1,240	394,691	1,639	372,117	79,691,629	27,423	186,754	5,650,438	1,181,500	2,663	23,301,250	243	3,248,653	46,496,542	46,496,542	2,556,869	34,676	2,522,193	867.93	5.42%	
17,001 - 20,000	4,501	1,872	640,347	2,580	592,630	133,071,299	29,565	643,015	7,293,357	1,597,500	4,042	35,301,388	459	6,247,116	83,208,841	83,208,841	4,575,648	54,626	4,521,022	1,004.45	5.43%	
20,001 - 21,250	1,934	813	283,601	1,108	294,020	60,789,901	31,432	1,285,574	3,669,715	762,000	1,753	15,338,750	181	2,409,462	39,895,548	39,895,548	2,193,845	31,927	2,161,918	1,117.85	5.42%	
21,251 - 25,000	5,746	2,459	911,615	3,237	755,991	195,755,045	34,068	439,434	8,389,186	2,231,000	5,126	44,852,500	620	7,798,650	132,923,143	132,923,143	7,309,428	98,066	7,211,362	1,255.02	5.43%	
25,001 - 30,000	7,262	3,209	1,233,684	3,999	863,492	278,532,253	38,355	682,265	10,440,616	2,267,500	6,417	56,148,750	845	10,934,286	199,423,366	199,423,366	10,966,293	178,728	10,787,565	1,485.48	5.41%	
30,001 - 40,000	13,077	5,856	2,459,939	7,101	1,605,363	594,982,220	45,498	1,882,802	16,713,636	3,196,500	11,203	98,026,250	1,874	23,375,448	455,553,188	455,553,188	25,050,797	507,510	24,543,287	1,876.83	5.39%	
40,001 - 50,000	9,247	4,169	2,077,459	4,972	1,323,786	511,781,160	55,346	1,386,106	11,655,546	1,149,000	7,391	64,071,250	1,856	23,010,388	412,681,082	412,681,082	22,693,324	551,554	22,141,770	2,394.48	5.37%	
50,001 - 60,000	5,686	2,589	1,585,105	3,023	951,520	373,308,104	65,654	1,914,100	8,256,290	-	[D]	4,273	37,388,750	1,413	18,589,487	310,987,677	310,987,677	17,101,195	441,411	16,659,784	2,929.97	5.36%
60,001 - 75,000	5,215	2,426	1,956,860	2,735	1,129,841	408,771,777	78,384	2,556,142	9,191,644	-	[D]	3,564	31,185,000	1,651	22,235,957	348,715,318	348,715,318	19,175,860	522,471	18,653,389	3,576.87	5.35%
75,001 - 80,000	1,197	548	572,097	632	265,358	106,989,660	89,382	729,716	2,419,937	-	[D]	771	6,746,250	426	5,924,192	92,628,997	92,628,997	6,093,659	161,352	6,327,307	4,120.56	5.32%
80,001 - 100,000	3,053	1,447	1,586,136	1,572	825,947	310,777,260	101,794	1,983,848	6,949,917	-	[D]	1,829	16,003,750	1,224	18,032,528	271,774,913	271,774,913	14,944,909	505,139	14,439,770	4,729.70	5.31%
100,001 - 120,000	1,627	790	1,118,699	816	528,635	199,332,322	122,515	1,712,330	4,428,353	-	[D]	897	7,848,750	730	11,447,671	177,319,878	177,319,878	8,328,129	9,382,699	5,766.87	5.29%	
120,001 - 160,000	1,437	700	1,394,758	722	1,071,690	217,008,495	151,015	3,670,638	6,785,978	-	[D]	743	6,501,250	694	11,449,766	195,942,139	195,942,139	10,774,863	444,535	10,330,328	7,188.82	5.27%
160,001 - 200,000	607	302	965,252	298	391,381	117,331,555	193,297	2,194,494	2,674,063	-	[D]	260	2,275,000	347	6,702,500	107,874,086	107,874,086	5,931,988	240,658	5,691,332	9,376.16	5.28%
200,001 or more	1,218	610	6,289,400	595	5,956,432	767,015,526	629,734	62,196,409	36,806,420	-	[D]	412	3,605,000	806	46,193,578	742,606,937	742,606,937	40,835,941	5,024,178	35,811,763	29,402.10	4.82%
TOTAL	94,869	36,527	25,165,848	50,969	22,017,568	4,767,120,243	50,250	119,417,012	332,241,383	23,676,500	77,636	679,315,000	17,233	273,067,897	3,578,236,475	3,578,236,475	207,135,440	9,253,876	197,881,564	2,085.84	5.25%	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
<b>FAGI Level</b>																						
Non-Positive AGI	1,818	38	95,023	424	1,112,940	(125,062,588)	(68,791)	44,739,877	27,264,561	352,500	1,237	10,823,750	581	3,291,045	(122,054,567)	(122,054,567)	[D]	[D]	282,720	155.51	-0.23%	
S 1 - 3,999	2,134	107	27,093	830	161,373	4,175,965	1,957	692,490	824,213	495,000	1,890	16,537,500	244	1,269,902	(14,258,160)	(14,258,160)	[D]	[D]	29,626	13.88	0.71%	
4,000 - 9,999	4,855	352	64,268	2,841	555,224	34,866,465	7,182	1,077,147	5,644,843	1,387,500	4,483	39,226,250	472	2,888,034	(13,203,015)	(13,203,015)	[D]	[D]	108,792	22.41	0.31%	
10,000 - 14,999	5,094	1,441	265,319	3,020	650,812	63,799,380	12,524	1,081,061	7,970,449	1,810,000	4,747	41,536,250	347	3,317,298	10,246,444	10,246,444	[D]	[D]	890,090	174.73	1.40%	
15,000 - 19,999	5,857	2,080	515,281	3,367	687,202	102,955,515	17,578	981,969	8,661,326	2,652,500	5,436	42,455,500	421	4,245,535	40,813,123	40,813,123	2,422,242	29,568	2,392,674	408.52	2.32%	
20,000 - 24,999	7,146	2,870	784,337	3,980	834,411	161,034,048	22,535	866,231	12,039,729	2,830,500	6,643	58,126,250	503	5,176,214	83,727,586	83,727,586	4,755,498	55,318	4,700,180	657.74	2.92%	
25,000 - 29,999	7,662	3,107	949,565	4,320	939,267	210,839,814	27,518	835,003	14,186,038	3,588,000	7,099	62,116,250	563	6,709,846	125,074,683	125,074,683	7,011,728	92,802	6,918,926	903.02	3.28%	
30,000 - 39,999	15,485	6,661	2,341,373	8,417	1,798,651	541,405,934	34,963	1,925,965	33,714,071	5,749,000	13,997	121,686,250	1,578	19,027,174	363,155,404	363,155,404	20,209,131	302,207	19,906,924	1,285.56	3.68%	
40,000 - 49,999	13,571	5,872	2,416,080	7,278	1,683,382	608,357,728	44,828	1,615,708	36,288,705	3,551,000	11,593	101,438,750	1,978	25,959,450	442,735,531	442,735,531	24,574,576	484,460	24,090,116	1,775.12	3.96%	
50,000 - 59,999	9,520	4,164	2,057,097	5,093	1,439,117	519,856,500	54,607	1,068,076	32,100,473	1,260,500	7,442	65,117,500	2,078	28,423,143	394,022,960	394,022,960	21,808,872	501,196	21,307,676	2,238.20	4.10%	
60,000 - 69,999	6,047	2,697	1,618,890	3,160	1,082,016	390,978,411	64,657	1,450,394	25,853,204	-	4,415	38,631,250	1,632	23,161,253	304,783,098	304,783,098	16,870,897	439,212	16,431,685	2,717.33	4.20%	
70,000 - 74,999	2,213	982	740,633	1,171	442,296	160,236,459	72,407	470,687	10,607,019	-	1,466	12,827,500	747	10,791,362	126,481,265	126,481,265	6,983,104	173,011	6,810,093	3,077.31	4.25%	
75,000 - 79,999	1,797	819	690,894	1,229	402,555	139,115,752	77,416	561,219	3,714,071	-	1,172	10,255,000	625	9,360,437	110,312,429	110,312,429	6,093,086	172,378	5,920,708	3,294.77	4.26%	
80,000 - 89,999	2,832	1,253	1,107,687	1,526	732,450	239,708,174	84,643	1,173,743	14,670,799	-	1,815	15,881,250	1,017	15,788,191	194,541,677	194,541,677	10,728,634	307,375	10,421,259	3,679.82	4.35%	
90,000 - 99,999	1,959	882	870,413	1,041	584,209	185,605,808	94,745	771,350	11,184,238	-	1,136	9,940,000	823	12,896,183	152,356,737	152,356,737	8					

TABLE 10A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING SEPARATELY-STANDARD DEDUCTION																						
Income Level	Aggregate Number of Returns Filed Resident [MFS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident MFS-SD Returns] [S]	Effective Tax Rate [Resident MFS-SD Returns] [%]			
		Balance Tax Due/Overpayment		Overpayment				Additions [§ 105-153.5(c),(2)]		Standard Deduction†† [§ 105-153.5(a)(1)]††		[before residency proration] [S]	[after residency proration] [S]									
		Number of Returns Filed	[Net Tax] > Pre-payments Amount [S]	Number of Returns Filed	[Net Tax] < Pre-payments Amount [S]			Number of Returns Filed	Deductions [S]	Number of Returns Filed	% of R-MFS Returns Filed [%]											
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	11,507	[D]	[D]	4,158	1,148,580	45,620,168	4,811	7,141,019	77,016,170	9,482	82.4%	82,967,500	72.4%	(107,222,483)	(107,222,483)	-235.0%	-	-	-	-	-	
\$ 1 - 2,000	2,116	[D]	[D]	1,272	289,987	24,806,648	13,489	171,486	7,081,988	1,839	86.9%	16,091,250	84.2%	1,804,896	1,804,896	7.3%	[D]	[D]	98,013	53.30	5.43%	
2,001 - 4,000	2,312	726	91,264	1,323	325,469	31,600,313	15,355	360,588	7,730,239	2,058	89.0%	18,007,500	85.7%	6,223,162	6,223,162	19.7%	[D]	[D]	339,631	165.03	5.46%	
4,001 - 6,000	2,251	766	141,317	1,265	280,257	34,205,421	16,718	156,113	6,239,345	2,046	90.9%	17,902,500	86.3%	10,219,689	10,219,689	29.9%	[D]	[D]	555,570	271.54	5.44%	
6,001 - 10,000	4,828	1,808	424,385	2,530	512,298	86,029,704	19,650	252,885	12,803,056	4,378	90.7%	38,307,500	86.1%	35,172,033	35,172,033	40.9%	1,934,129	25,939	1,908,190	435.86	5.43%	
10,001 - 12,750	3,811	1,490	395,064	1,958	357,912	78,082,720	22,463	224,643	8,246,121	3,476	91.2%	30,415,000	87.0%	39,646,242	39,646,242	50.8%	2,180,161	22,224	2,157,937	620.81	5.44%	
12,751 - 15,000	3,331	1,273	375,248	1,720	343,144	73,989,009	24,557	5,913,117	3,013	90.5%	26,363,750	86.2%	41,833,461	41,833,461	56.5%	[D]	[D]	2,277,134	755.77	5.44%		
15,001 - 17,000	2,906	1,137	344,953	1,500	294,832	70,992,662	26,659	5,176,090	2,663	91.6%	23,301,250	87.8%	42,607,921	42,607,921	60.0%	2,343,033	31,676	2,311,357	867.95	5.42%		
17,001 - 20,000	4,501	1,693	547,609	2,304	449,104	116,132,812	28,732	495,144	6,562,539	4,042	89.8%	35,367,500	85.0%	74,697,917	74,697,917	64.3%	4,107,635	49,892	4,057,743	1,003.89	5.43%	
20,001 - 21,250	1,934	750	246,829	989	203,988	54,660,605	31,181	150,645	3,305,894	1,753	90.6%	15,338,750	86.4%	36,166,606	36,166,606	66.2%	[D]	[D]	1,961,247	1,118.79	5.42%	
21,251 - 25,000	5,746	2,214	775,260	2,867	550,506	170,695,585	33,300	315,585	7,599,072	5,126	89.2%	44,852,500	85.2%	118,559,598	118,559,598	69.5%	6,519,576	89,217	6,430,359	1,254.46	5.42%	
25,001 - 30,000	7,262	2,859	1,029,772	3,508	614,717	240,886,265	37,539	404,043	9,000,846	6,417	88.4%	56,148,750	83.7%	176,140,712	176,140,712	73.1%	9,685,976	151,797	9,534,179	1,485.77	5.41%	
30,001 - 40,000	13,077	5,090	2,019,719	6,010	1,079,414	499,671,405	44,602	1,425,128	13,385,216	11,203	85.7%	98,026,250	80.7%	389,685,157	389,685,157	78.0%	21,428,726	413,019	21,015,709	1,875.90	5.39%	
40,001 - 50,000	9,247	3,401	1,618,247	3,899	740,027	401,315,503	54,298	857,102	7,872,190	7,391	79.9%	64,671,250	73.8%	329,629,165	329,629,165	82.1%	18,126,304	441,320	17,684,984	2,392.77	5.37%	
50,001 - 60,000	5,686	2,042	1,200,844	2,170	467,679	274,074,624	64,141	1,657,615	4,728,366	4,273	75.1%	37,388,750	66.8%	233,615,123	233,615,123	85.2%	12,846,491	350,604	12,495,887	2,924.38	5.35%	
60,001 - 75,000	5,215	1,764	1,416,873	1,754	463,607	272,356,770	76,419	1,185,968	4,349,889	3,564	68.3%	31,185,000	58.4%	238,007,849	238,007,849	87.4%	13,088,061	362,572	12,725,489	3,570.56	5.35%	
75,001 - 80,000	1,197	368	383,774	391	133,349	67,081,756	87,006	506,060	1,204,953	771	64.4%	6,746,250	53.2%	59,636,613	59,636,613	88.9%	3,279,410	103,076	3,176,334	4,119.76	5.33%	
80,001 - 100,000	3,053	959	1,068,952	851	332,135	180,295,751	98,576	1,459,529	3,111,362	1,829	59.9%	16,003,750	47.0%	162,640,921	162,640,921	90.2%	8,943,602	296,150	8,647,452	4,727.97	5.32%	
100,001 - 120,000	1,627	502	716,896	383	177,719	106,254,985	118,456	179,593	1,543,107	897	55.1%	7,848,750	40.7%	97,582,721	97,582,721	91.8%	5,366,079	228,387	5,137,692	5,727.64	5.26%	
120,001 - 160,000	1,437	410	826,959	324	246,151	108,020,471	145,384	1,645,145	2,033,474	743	51.7%	6,501,250	36.2%	101,130,892	101,130,892	93.6%	5,561,807	203,065	5,358,122	7,211.47	5.30%	
160,001 - 200,000	607	145	463,335	109	104,345	48,999,294	188,459	879,450	1,184,232	260	42.8%	2,275,000	25.3%	46,419,512	46,419,512	94.7%	2,552,601	127,833	2,424,768	9,326.03	5.22%	
200,001 or more	1,218	228	1,849,758	179	683,514	152,035,059	369,017	7,043,360	4,943,234	412	33.8%	3,605,000	7.2%	150,530,185	150,530,185	99.0%	8,277,658	527,973	7,749,685	18,809.92	5.15%	
TOTAL	94,869	30,194	15,966,159	41,464	9,798,735	3,137,807,529	40,417	27,265,402	201,030,500	77,636	81.8%	679,315,000	71.3%	2,284,727,431	2,284,727,431	72.8%	131,533,327	3,485,847	128,047,480	1,649.33	5.35%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	1,818	[D]	[D]	260	320,021	(60,523,486)	(48,928)	10,424,570	1,775,621	1,237	68.0%	10,823,750	76.7%	(62,698,287)	(62,698,287)	103.6%	[D]	[D]	56,847	45.96	-0.09%	
\$ 1 - 3,999	2,134	[D]	[D]	777	132,986	3,764,334	1,992	643,014	1,045,340	1,890	88.6%	16,537,500	92.9%	(13,175,492)	(13,175,492)	-350.0%	[D]	[D]	19,597	10.37	0.52%	
4,000 - 9,999	4,855	[D]	[D]	2,735	501,136	32,270,085	7,198	5,989,954	4,483	93.3%	39,226,250	93.1%	(12,312,781)	(12,312,781)	-38.2%	[D]	[D]	51,988	11.60	0.16%		
10,000 - 14,999	5,094	1,309	212,657	2,902	604,057	59,462,658	12,526	699,518	8,607,242	4,747	93.2%	41,536,250	92.6%	10,018,684	10,018,684	16.8%	[D]	[D]	795,797	167.64	1.34%	
15,000 - 19,999	5,857	1,912	452,233	3,179	608,998	95,550,255	17,577	811,024	9,819,642	5,436	92.8%	47,565,000	91.8%	38,976,637	38,976,637	40.8%	[D]	[D]	2,230,216	410.27	2.33%	
20,000 - 24,999	7,146	2,655	701,374	3,754	725,710	149,717,492	22,538	550,399	12,801,255	6,643	93.0%	58,126,250	91.8%	79,340,386	79,340,386	53.0%	[D]	[D]	4,410,517	663.93	2.95%	
25,000 - 29,999	7,662	2,873	830,218	4,036	802,142	195,302,827	27,511	272,250	15,188,245	7,099	92.7%	62,116,250	90.3%	118,270,582	118,270,582	60.6%	6,575,401	87,081	6,488,320	913.98	3.32%	
30,000 - 39,999	15,485	5,993	1,999,266	7,585	1,377,572	485,759,895	34,929	1,151,991	31,736,127	13,907	89.8%	121,686,250	86.5%	333,489,509	333,489,509	68.7%	18,474,017	268,378	18,205,639	1,309.10	3.75%	
40,000 - 49,999	13,571	5,124	2,050,957	6,154	1,137,967	519,359,496	44,799	881,407	29,573,337	11,593	85.4%	101,438,750	79.6%	389,229,816	389,229,816	74.9%	21,517,139	419,919	21,097,220	1,819.82	4.06%	
50,000 - 59,999	9,520	3,412	1,632,022	3,847	773,010	405,963,417	54,550	741,436	21,985,774	7,442	78.2%	65,117,500	69.6%	319,601,579	319,601,579	78.7%	17,637,443	416,966	17,220,477	2,313.96	4.24%	
60,000 - 69,999	6,047	2,087	1,198,415	2,197	531,852	285,039,023	64,562	692,671	16,279,685	4,415	73.0%	38,631,250	62.5%	230,820,759	230,820,759	81.0%	12,731,464	346,110	12,385,554	2,805.29	4.35%	
70,000 - 74,999	2,213	714	533,524	714	188,509	106,136,248	72,399	192,664	5,930,903	1,466	66.2%	12,827,500	54.3%	87,570,509	87,570,509	82.5%	4,822,596	136,231	4,686,365	3,196.70	4.42%	
75,000 - 79,999	1,797	609	518,633	532	153,333	90,676,852	77,369	307,830	5,344,043	1,172	65.2%	10,255,000	52.3%	75,385,639	75,385,639	83.1%	4,153,026	118,590	4,034,436	3,442.35	4.45%	
80,000 - 89,999	2,832	895	815,835	888	298,814	153,456,821	84,549	482,040	7,807,366	1,815	64.1%	15,881,250	50.1%	130,250,245	130,250,245	84.9%	7,168,526	217,530	6,950,996	3,829.75	4.53%	
90,000 - 99,999	1,959	598	584,412	521	208,400	107,606,466	94,724	370,813	6,023,200	1,136	58.0%	9,940,000	43.5%	92,014,079	92,014,079	85.5%	5,064,733	149,936	4,914,797	4,326.41	4.57%	
100,000 - 149,999	4,305	1,193	1,730,906	973	519,594	261,138,706	118,430	1,508,131	11,098,188	2,205	51.2%	19,293,750	34.6%	232,254,899	232,254,899	88.9%	12,776,252	498,349	12,277,903	5,568.21	4.70%	
150,000 - 199,999	1,146	262	693,571	203	180,592	80,984,618	170,494	790,869	3,098,302	475	41.4%	4,156,250	24.6%	74,520,935	74,520,935	92.0%	4,100,682	170,172	3,930,510	8,274.76	4.85%	
200,000																						

TABLE 10B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING SEPARATELY-ITEMIZED DEDUCTIONS																						
Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Return Per [MFS-ID Returns] [S]	Effective Tax Rate [†††] [%]	
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2)]		Itemized Deductions†† [§ 105-153.5(a)(2)]††		[before residency proration] [S]	[after residency proration] [S]									
		[Net Tax] > Pre-payments [S]	[Net Tax] < Pre-payments [S]	Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)]†			% of R-MFS	% of R-MFS SD/ID	Average ID Value [S]												
		Number of Returns Filed	Amount [S]	Number of Returns Filed	Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed	Returns Filed [%]	Deduction Amount [S]	Value Amount [S]									
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	11,507	[D]	[D]	756	1,153,930	(13,397,448)	(6,616)	25,072,884	61,365,657	2,025	17.6%	31,635,403	27.6%	15,622	(81,325,624)	(81,325,624)	607.0%	-	-	-	-	
S 1 - 2,000	2,116	[D]	[D]	131	88,774	5,759,071	20,791	107,195	2,594,235	277	13.1%	3,020,212	15.8%	10,903	251,819	251,819	4.4%	[D]	[D]	13,668	49.34	5.43%
2,001 - 4,000	2,312	136	20,129	117	67,920	6,140,600	24,176	29,914	2,393,211	254	11.0%	3,010,742	14.3%	11,853	766,561	766,561	12.5%	[D]	[D]	41,945	165.14	5.47%
4,001 - 6,000	2,251	94	20,600	110	87,082	6,021,232	29,372	7,573	2,156,316	205	9.1%	2,843,826	13.7%	13,872	1,028,663	1,028,663	17.1%	[D]	[D]	56,600	273.46	5.45%
6,001 - 10,000	4,828	212	70,640	234	172,625	11,513,308	25,585	2,054,863	3,770,732	450	9.3%	6,204,970	13.9%	13,789	3,592,469	3,592,469	31.2%	197,555	2,431	195,124	433.61	5.43%
10,001 - 12,750	3,811	159	60,689	173	122,464	10,797,292	32,231	74,758	2,525,388	335	8.8%	4,537,771	13.0%	13,546	3,808,891	3,808,891	35.3%	209,442	2,125	207,317	618.86	5.44%
12,751 - 15,000	3,331	125	61,376	193	138,922	10,814,000	34,006	178,545	2,372,212	318	9.5%	4,215,291	13.8%	13,256	4,405,402	4,405,402	40.7%	[D]	[D]	240,486	756.25	5.46%
15,001 - 17,000	2,906	103	49,738	139	77,285	8,698,967	35,798	94,155	1,655,848	243	8.4%	3,248,653	12.2%	13,369	3,888,621	3,888,621	44.7%	213,836	3,000	210,836	867.64	5.42%
17,001 - 20,000	4,501	179	92,738	276	143,526	16,938,487	36,903	147,871	2,328,318	459	10.2%	6,247,116	15.0%	13,610	8,510,924	8,510,924	50.2%	468,013	4,734	463,279	1,009.32	5.44%
20,001 - 21,250	1,934	63	36,772	119	90,032	6,129,296	33,864	1,134,929	1,125,821	181	9.4%	2,409,462	13.6%	13,312	3,728,942	3,728,942	60.8%	[D]	[D]	200,671	1,108.68	5.38%
21,251 - 25,000	5,746	245	136,355	370	205,485	25,059,460	40,418	123,849	3,021,114	620	10.8%	7,798,650	14.8%	12,578	14,363,545	14,363,545	57.3%	789,852	8,849	781,003	1,259.68	5.44%
25,001 - 30,000	7,262	350	203,912	491	248,775	37,645,988	44,551	278,222	3,707,270	845	11.6%	10,934,286	16.3%	12,940	23,282,654	23,282,654	61.8%	1,280,317	26,931	1,253,386	1,483.30	5.38%
30,001 - 40,000	13,077	766	440,220	1,091	525,949	95,310,815	50,860	457,584	6,524,920	1,874	14.3%	23,375,448	19.3%	12,474	65,868,031	65,868,031	69.1%	3,622,071	94,491	3,527,580	1,882.38	5.36%
40,001 - 50,000	9,247	768	459,212	1,073	583,759	110,465,657	59,518	529,004	4,932,356	1,856	20.1%	23,010,388	26.2%	12,398	83,051,917	83,051,917	75.2%	4,567,020	110,234	4,456,786	2,401.29	5.37%
50,001 - 60,000	5,686	547	384,261	853	483,841	99,233,480	70,229	256,485	3,527,924	1,413	24.9%	18,589,487	33.2%	13,156	77,372,554	77,372,554	78.0%	4,254,704	90,807	4,163,897	2,946.85	5.38%
60,001 - 75,000	5,215	662	539,987	981	666,234	136,415,007	82,626	1,370,174	4,841,755	1,651	31.7%	22,235,957	41.6%	13,468	110,707,469	110,707,469	81.2%	6,087,799	159,899	5,927,900	3,590.49	5.35%
75,001 - 80,000	1,197	180	188,323	241	132,009	39,907,904	93,681	223,656	1,214,984	426	35.6%	5,924,192	46.8%	13,907	32,992,384	32,992,384	82.7%	1,814,249	58,276	1,755,973	4,122.00	5.39%
80,001 - 100,000	3,053	488	517,184	721	493,812	130,487,509	106,603	524,026	3,838,555	1,224	40.1%	18,032,528	59.3%	14,732	109,134,452	109,134,452	83.6%	6,001,307	208,989	5,792,318	4,732.29	5.31%
100,001 - 120,000	1,627	288	402,073	433	350,916	93,071,337	127,503	992,737	2,885,246	730	44.9%	11,447,627	53.0%	15,682	79,737,157	79,737,157	85.7%	4,384,749	139,742	4,245,007	5,815.08	5.32%
120,001 - 160,000	1,437	290	567,799	398	825,539	108,988,024	157,043	2,025,493	4,752,504	694	48.3%	6,449,766	63.8%	16,498	94,811,247	94,811,247	87.0%	5,213,676	241,470	4,972,206	7,164.56	5.24%
160,001 - 200,000	607	157	501,917	189	287,036	68,332,261	196,923	1,314,644	1,489,831	347	57.2%	11,702,700	74.7%	19,316	61,454,574	61,454,574	89.9%	3,379,387	112,823	3,266,564	9,413.73	5.32%
200,001 or more	1,218	382	4,439,642	416	5,272,918	614,980,467	763,003	55,153,049	31,863,186	806	66.2%	46,193,578	92.8%	57,312	592,076,752	592,076,752	96.3%	32,558,283	4,496,205	28,062,078	34,816.47	4.74%
TOTAL	94,869	6,333	9,199,690	9,505	12,218,833	1,629,312,714	94,546	92,151,610	154,887,383	17,233	18.2%	273,067,897	28.7%	15,846	1,293,509,044	1,293,509,044	79.4%	75,602,113	5,768,029	69,834,084	4,052.35	5.08%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	1,818	[D]	[D]	164	792,919	(64,539,102)	(111,083)	34,315,307	25,841,440	581	32.0%	3,291,045	23.3%	5,664	(59,356,280)	(59,356,280)	92.0%	[D]	[D]	225,873	388.77	-0.35%
S 1 - 3,999	2,134	[D]	[D]	53	28,387	411,631	1,687	49,476	273,873	244	11.4%	1,269,902	7.1%	5,205	(1,082,668)	-263.0%	[D]	[D]	10,029	41.10	2.44%	
4,000 - 9,999	4,855	[D]	[D]	106	54,088	2,596,380	6,980	443,809	1,042,389	372	7.7%	2,888,034	6.9%	7,764	(890,234)	(890,234)	-34.3%	[D]	[D]	56,804	152.70	2.19%
10,000 - 14,999	5,094	132	52,662	118	46,755	4,336,722	12,498	381,543	1,173,207	347	6.8%	3,317,298	7.4%	9,560	227,760	227,760	5.3%	[D]	[D]	94,293	271.74	2.17%
15,000 - 19,999	5,857	168	63,048	188	78,204	7,405,260	17,590	170,945	1,494,184	421	7.2%	4,245,535	8.2%	10,084	1,836,486	1,836,486	24.8%	[D]	[D]	162,458	385.89	2.19%
20,000 - 24,999	7,146	215	82,963	226	108,701	11,316,556	22,498	315,832	2,068,974	503	7.0%	5,176,214	8.2%	10,291	4,387,200	4,387,200	38.8%	[D]	[D]	289,663	575.87	2.56%
25,000 - 29,999	7,662	234	119,347	284	137,125	15,536,987	27,597	562,753	2,585,793	563	7.3%	6,709,846	9.7%	11,918	6,804,101	6,804,101	43.8%	436,327	5,721	430,606	764.84	2.77%
30,000 - 39,999	15,485	668	342,107	832	421,079	55,646,039	35,264	773,974	7,726,944	1,578	10.2%	19,027,174	13.5%	12,058	29,665,895	29,665,895	53.3%	1,735,114	33,829	1,701,285	1,078.13	3.06%
40,000 - 49,999	13,571	748	365,123	1,124	545,415	88,998,232	44,994	734,301	10,267,368	1,978	14.6%	25,959,450	20.4%	13,124	53,505,715	53,505,715	60.1%	3,057,437	64,541	2,992,896	1,513.09	3.36%
50,000 - 59,999	9,520	752	425,075	1,246	666,107	113,893,083	54,809	326,640	11,375,199	2,078	21.8%	28,423,143	30.4%	13,678	74,421,381	74,421,381	65.3%	4,171,429	84,230	4,087,199	1,966.89	3.59%
60,000 - 69,999	6,047	610	420,475	963	550,164	105,939,388	64,914	757,723	9,573,519	1,632	27.0%	23,161,253	37.5%	14,192	73,962,339	73,962,339	69.8%	4,139,433	93,102	4,046,331	2,479.37	3.82%
70,000 - 74,999	2,213	268	207,109	457	253,787	54,100,211	72,423	278,023	4,675,116	747	33.8%	10,791,362	45.7%	14,446	38,910,756	38,910,756	71.9%	2,160,508	36,780	2,123,728	2,843.01	3.93%
75,000 - 79,999	1,797	210	172,261	397	249,222	48,438,900	77,502	253,389	4,405,062	625	34.8%	9,360,437	47.7%	14,977	34,926,790	34,926,790	72.1%	1,940,060	53,788	1,886,272	3,018.04	3.89%
80,000 - 89,999	2,832	358	291,852	638	433,636	86,251,353	84,810	691,703	6,863,433	1,017	35.9%	15,788,191	49.9%	15,524	64,291,432	64,291,432	74.5%	3,560,108	89,845	3,470,263	3,412.25	4.02%
90,000 - 99,999	1,959	284	286,001	520	375,809	77,999,340	94,774	400,537	5,161,038	823	42.0%	12,896,183	56.5%	15,670	60,342,658	60,342,658	77.4%	3,333,149	115,001	3,218,148	3,910.26	4.13%
100,000 - 149,999	4,305	772	1,079,072	1,295	1,087,594	252,084,122	120,040	3,102,286	15,995,171	2,100	48.8%	36,429,412	65.4%	17,347	202,761,825	202,761,825	80.4%	11,176,774	382,138	10,794,636	5,140.30	4.28%
150,000 - 199,999	1,146	284	751,899	380	482,327	114,894,953	171,229	2,529,185	6,349,63													

TABLE 11. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: HEAD OF HOUSEHOLD																				
Income Level	Number of Returns Filed [Resident] [HoH]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Per Return [Resident HoH Returns] [S]	Effective Tax Rate††† [%]
		Balance Tax Due/Overpayment						Additions [§ 105-153.5(c),(2); § 105-153.6]			Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:			[before residency proration] [S]	[after residency proration] [S]					
		Number of Returns Filed	[Net Tax‡ > Pre-payments] [S]	Number of Returns Filed	[Net Tax‡ < Pre-payments] [S]			Child Deduction [§ 105-153.5(a)†]	Other Deductions [S]	Child Deduction Amount†† [S]	Number of Returns Filed	Deduction Amount [S14,000] [S]	Number of Returns Filed††							
		Number of Returns Filed	[S]	Number of Returns Filed	[S]			[S]	[S]	[S]	[S]	[S]	[S]	[S]						
<b>NCTI Level</b>																				
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																				
No Taxable Income	186,180	57	4,746	131,427	28,065,003	2,218,640,292	11,917	10,925,419	176,308,720	639,973,000	182,574	2,556,036,000	3,606	57,494,921	(1,200,246,931)	(1,200,246,931)	-	-	-	-
\$ 1 - 2,000	32,349	5,508	263,057	26,590	9,742,569	592,395,939	18,313	546,398	7,268,268	98,335,500	32,060	448,840,000	289	6,472,080	32,026,489	32,026,489	1,761,084	7,714	1,753,370	54.20
2,001 - 4,000	31,864	6,061	738,855	25,676	9,219,034	643,910,449	20,208	1,064,106	6,375,195	94,406,000	31,591	442,274,000	273	6,204,487	95,714,873	95,714,873	5,263,406	26,530	5,236,876	164.35
4,001 - 6,000	31,374	6,413	1,142,996	24,855	8,891,490	696,358,305	22,195	646,010	7,523,334	90,466,000	31,051	434,714,000	323	7,347,189	156,953,792	156,953,792	8,630,769	39,083	8,591,686	273.85
6,001 - 10,000	59,461	13,237	3,145,907	45,983	15,902,906	1,484,255,190	24,962	1,605,638	15,152,417	159,036,000	58,774	822,836,000	687	15,387,238	473,449,173	473,449,173	26,034,886	151,771	25,883,115	435.30
10,001 - 12,750	37,176	9,118	2,616,821	27,885	9,486,594	1,045,448,056	28,122	818,354	11,058,992	87,885,000	36,646	513,044,000	530	12,130,771	422,147,647	422,147,647	23,213,923	153,365	23,060,558	620.31
12,751 - 15,000	28,398	7,654	2,395,385	20,589	6,910,723	866,555,407	30,515	608,639	9,060,415	62,737,000	27,922	390,908,000	476	10,268,906	394,189,725	394,189,725	21,676,409	172,382	21,504,027	757.24
15,001 - 17,000	25,668	7,243	2,380,966	18,290	6,165,056	833,671,460	32,479	632,380	8,217,346	52,915,000	25,201	352,814,000	467	9,894,153	410,463,341	410,463,341	22,571,395	194,053	22,377,342	871.80
17,001 - 20,000	34,018	9,413	3,283,196	24,384	8,293,539	1,188,147,491	34,927	1,202,184	12,105,615	67,586,500	33,312	466,630,000	706	15,099,287	628,190,273	628,190,273	34,544,181	352,940	34,191,241	1,005.09
20,001 - 21,250	12,544	3,527	1,255,982	8,951	3,069,375	464,312,409	37,015	737,735	4,686,907	24,130,000	12,257	171,598,000	287	5,999,745	258,635,492	258,635,492	14,222,343	127,829	14,094,514	1,123.61
21,251 - 25,000	32,704	9,305	3,527,024	23,192	8,003,186	1,292,731,431	39,528	966,085	14,411,583	61,284,000	31,852	445,928,000	852	18,134,575	753,939,358	753,939,358	41,459,335	499,069	40,960,266	1,252.45
25,001 - 30,000	31,698	9,185	3,760,376	22,310	7,748,032	1,383,530,971	43,647	1,410,812	17,877,897	49,204,500	30,564	447,896,000	1,134	23,237,854	866,725,532	866,725,532	47,661,239	625,200	47,036,039	1,483.88
30,001 - 40,000	47,551	14,873	6,830,757	32,368	11,272,678	2,409,756,005	50,677	2,884,278	27,156,584	61,893,000	45,352	634,928,000	2,199	44,960,558	1,643,702,141	1,643,702,141	90,387,251	1,470,148	88,917,103	1,869.93
40,001 - 50,000	28,392	9,473	5,192,114	18,718	6,738,523	1,719,623,492	60,567	2,284,084	18,512,345	26,302,000	26,542	371,588,000	1,850	37,641,390	1,267,863,852	1,267,863,852	69,719,899	1,407,202	68,312,697	2,406.05
50,001 - 60,000	17,734	6,141	3,915,264	11,464	4,436,126	1,250,027,102	70,488	2,507,248	13,264,993	12,717,500	16,006	224,084,000	1,728	34,868,814	967,599,043	967,599,043	53,208,301	1,199,517	52,008,784	2,932.72
60,001 - 75,000	15,422	5,906	4,576,225	9,384	3,894,325	1,272,098,372	82,486	3,300,151	12,756,000	5,517,000	13,324	186,536,000	2,098	41,812,774	1,028,776,740	1,028,776,740	56,572,421	1,376,382	55,196,039	3,579.05
75,001 - 80,000	3,103	1,208	1,096,160	1,865	856,370	299,987,772	93,454	1,092,823	3,156,048	77,000	2,519	35,266,000	584	11,856,809	240,724,738	240,724,738	13,273,441	299,465	12,937,976	4,169.51
80,001 - 100,000	8,651	3,455	3,519,458	5,120	2,572,217	909,264,392	105,105	2,862,258	10,196,302	40,000	6,750	94,500,000	1,901	38,292,177	769,098,171	769,098,171	42,292,724	1,120,171	41,172,007	4,759.22
100,001 - 120,000	4,637	1,911	2,455,298	2,695	1,622,636	580,729,773	125,238	3,770,855	10,542,484	23,000	3,260	45,640,000	1,377	27,724,561	505,660,583	505,660,583	705,603,757	753,107	27,053,168	5,834.20
120,001 - 160,000	4,241	1,872	3,370,315	2,330	1,709,967	651,164,484	153,540	5,538,536	6,364,842	18,500	2,687	37,618,000	1,554	32,423,280	580,278,398	580,278,398	319,909,527	785,788	31,123,739	7,338.77
160,001 - 200,000	1,871	856	2,191,415	1,006	1,076,942	365,430,693	195,313	4,125,407	3,644,736	[D]	1,002	14,028,000	869	19,784,596	332,098,408	332,098,408	18,262,107	447,276	17,814,831	9,521.56
200,001 or more	3,295	1,533	13,511,108	1,741	7,178,238	1,767,008,229	536,270	120,939,259	54,852,099	[D]	1,329	18,606,000	1,966	89,478,601	1,725,010,788	1,725,010,788	94,858,330	6,549,438	88,308,892	26,800.88
TOTAL	678,331	133,952	71,173,425	486,823	162,855,530	23,925,047,713	35,270	170,468,299	445,371,620	1,594,578,000	652,575	9,136,050,000	25,756	566,514,766	12,353,001,626	12,353,001,626	745,293,246	17,758,976	727,534,270	1,072.54
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																				
Non-Positive AGI	3,526	28	66,186	514	656,423	(82,193,835)	(23,311)	16,294,801	3,415,375	3,775,000	1,809	25,326,000	1,717	3,871,427	(102,286,836)	(102,286,836)	[D]	[D]	134,553	38.16
\$ 1 - 3,999	9,864	14	12,514	5,738	431,017	23,894,083	2,422	929,944	332,046	25,455,000	9,772	136,808,000	92	1,615,684	(139,386,703)	(139,386,703)	[D]	[D]	25,713	2.61
4,000 - 9,999	43,610	59	29,255	32,237	3,932,963	327,325,141	7,506	1,786,237	1,326,556	124,285,000	43,405	607,670,000	205	4,300,911	(408,471,089)	(408,471,089)	[D]	[D]	47,442	1.09
10,000 - 14,999	84,488	1,050	77,169	59,645	12,337,784	1,066,629,056	12,625	2,169,180	4,282,577	261,277,500	84,183	1,178,562,000	305	6,625,969	(381,949,990)	(381,949,990)	[D]	[D]	158,960	1.88
15,000 - 19,999	87,959	8,963	1,031,369	68,789	21,822,594	1,530,358,807	17,471	3,198,348	10,651,391	286,095,000	87,147	1,220,058,000	448	8,723,306	8,119,458	8,119,458	5,893,803	30,109	5,863,694	66.94
20,000 - 24,999	79,432	15,752	3,038,284	62,609	21,952,663	1,784,578,871	22,467	1,945,186	16,475,033	234,252,500	78,907	1,104,698,000	525	11,841,875	419,256,649	419,256,649	23,775,468	122,181	23,653,287	297.78
25,000 - 29,999	75,258	17,146	4,732,078	57,939	19,842,159	2,066,541,093	27,459	1,824,886	21,529,933	212,900,000	74,570	1,043,980,000	688	14,014,418	775,941,628	775,941,628	43,139,920	286,602	42,853,318	569.42
30,000 - 39,999	113,581	31,250	10,673,548	81,079	27,558,796	3,924,194,401	34,550	4,141,038	46,434,187	245,561,500	111,552	1,561,728,000	2,029	42,084,959	2,032,526,793	2,032,526,793	112,449,957	1,086,340	111,363,617	980.48
40,000 - 49,999	65,668	18,973	7,861,577	45,823	16,134,602	2,925,332,360	44,547	3,629,986	52,473,062	116,570,500	36,165	884,310,000	2,503	53,201,697	1,822,407,087	1,822,407,087	100,724,999	1,348,749	99,376,250	1,513.31
50,000 - 59,999	39,276	12,312	5,973,624	26,363	9,638,851	2,145,023,562	54,614	2,760,937	53,756,309	52,314,000	36,913	516,782,000	2,363	50,628,718	1,474,303,472	1,474,303,472	81,469,536	1,509,642	79,959,894	2,035.85
60,000 - 69,999	24,223	8,234	4,809,328	15,605	5,902,639	1,563,932,659	64,564	2,028,637	49,341,522	19,602,000	22,147	310,058,000	2,076	44,109,730	1,142,850,044	1,142,850,044	63,102,454	1,315,129	61,787,325	2,550.77
70,000 - 74,999	8,434	2,909	1,935,181	5,424	2,218,109	610,347,124	72,367	783,650	18,493,453	6,416,000	7,452	104,328,000	982	20,786,052	461,107,269	461,107,269	25,428,203	602,979	24,825,224	2,943.47
75,000 - 79,999	6,687	2,520	1,820,199	4,067	1,749,874	517,640,182	77,410	1,806,866	14,096,313	5,253,000	5,771	80,794,000	916	19,225,640	402,792,095	402,792,095	12,210,753	538,775	21,651,978	3,237.92
80,000 - 89,999	9,612	3,605	2,844,623	5,879	2,618,602	813,271,222	84,610	1,936,934	23,392,763	3,535,000	7,993	111,902,000	1,619	34,376,801	642,001,592	642,001,592	35,368,560	863,404	34,505,156	3,589.80
90,000 - 99,999	6,269	2,390	2,267,168	3,790	1,83															

TABLE 11A. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: HEAD OF HOUSEHOLD-STANDARD DEDUCTION																						
Income Level	Aggregate Number of Returns Filed [HoH]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident HoH-SD Returns] [S]	Effective Tax Rate††† [%]			
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)]		Standard Deduction††		before residency proration [S]	after residency proration [S]									
		Number of Returns Filed	[Net Tax] > Pre-payments [S]	Number of Returns Filed	[Net Tax] < Pre-payments [S]			Number of Returns Filed	[S]	% of R-HoH Returns Filed [%]	% of Standard Deduction Amount [S]	% of R-HoH SD/ID Value Amount [S]										
		Number of Returns Filed	[S]	Number of Returns Filed	[S]			Additions [S]	Deductions [S]	% of R-HoH Returns Filed [%]	% of Standard Deduction Amount [S]	% of R-HoH SD/ID Value Amount [S]										
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	186,180	[D]	[D]	130,250	26,945,464	2,179,571,310	11,938	8,316,368	782,332,534	182,574	98.1%	2,556,036,000	97.8%	(1,150,480,857)	(1,150,480,857)	-52.8%	-	-	-	-	-	
\$ 1 - 2,000	32,349	[D]	[D]	26,368	9,558,776	583,880,987	18,212	426,343	103,717,670	32,060	99.1%	448,840,000	98.6%	31,749,660	31,749,660	5.4%	[D]	[D]	1,738,375	54.22	5.48%	
2,001 - 4,000	31,864	5,983	726,977	25,484	5,053,594	635,693,628	20,123	1,030,287	99,545,952	31,591	99.1%	442,274,000	98.6%	94,903,963	94,903,963	14.9%	[D]	[D]	5,192,873	164.38	5.47%	
4,001 - 6,000	31,374	6,332	1,124,099	24,616	8,688,505	685,675,534	22,082	602,121	96,236,504	31,051	99.0%	434,714,000	98.3%	155,327,151	155,327,151	22.7%	[D]	[D]	8,503,851	273.87	5.47%	
6,001 - 10,000	59,461	13,056	3,085,180	45,491	15,513,393	1,460,687,596	24,853	1,552,253	171,505,808	58,774	98.8%	822,836,000	98.2%	467,898,041	467,898,041	32.0%	25,729,638	143,428	25,586,210	435.33	5.47%	
10,001 - 12,750	37,176	8,986	2,564,903	27,497	9,151,439	1,025,164,645	27,975	748,892	96,753,001	36,646	98.6%	513,044,000	97.7%	416,116,536	416,116,536	40.6%	22,882,638	143,791	22,738,472	620.49	5.46%	
12,751 - 15,000	28,398	7,517	2,328,434	20,255	6,678,444	847,718,202	30,360	547,944	69,795,105	27,922	98.3%	390,908,000	97.4%	387,563,041	387,563,041	45.7%	[D]	[D]	21,146,266	757.33	5.46%	
15,001 - 17,000	25,668	7,126	2,319,332	17,942	5,911,479	814,294,998	32,312	586,705	59,083,108	25,201	98.2%	352,814,000	97.3%	402,983,785	402,983,785	49.5%	22,160,095	186,912	21,973,183	871.92	5.45%	
17,001 - 20,000	34,018	9,244	3,189,873	23,854	7,896,843	1,157,646,640	34,752	1,134,108	77,329,676	33,312	97.9%	466,368,000	96.9%	615,083,072	615,083,072	53.1%	33,823,423	342,323	33,481,100	1,005.08	5.44%	
20,001 - 21,250	12,544	3,464	1,222,844	8,731	2,900,602	451,694,917	36,852	334,965	27,715,317	12,257	97.7%	171,598,000	96.6%	252,716,565	252,716,565	55.9%	[D]	[D]	13,772,391	1,123.63	5.45%	
21,251 - 25,000	32,704	9,092	3,388,572	22,558	7,567,242	1,252,509,403	39,323	783,040	73,070,534	31,852	97.4%	445,928,000	96.1%	734,293,909	734,293,909	58.6%	40,379,024	477,717	39,901,307	1,252.71	5.43%	
25,001 - 30,000	31,698	8,917	3,585,348	21,449	7,146,162	1,325,515,892	43,369	1,215,268	63,257,777	30,564	96.4%	427,896,000	94.8%	835,577,383	835,577,383	63.0%	45,948,412	598,302	45,350,110	1,483.78	5.43%	
30,001 - 40,000	47,551	14,301	6,408,316	30,753	10,164,275	2,281,501,418	50,307	2,604,369	82,154,982	45,352	95.4%	634,928,000	93.4%	1,567,022,805	1,567,022,805	68.7%	86,170,619	1,398,831	84,771,788	1,869.20	5.41%	
40,001 - 50,000	28,392	8,908	4,723,808	17,445	5,932,456	1,594,348,660	60,069	1,919,929	39,835,195	26,542	93.5%	371,588,000	90.8%	1,184,845,394	1,184,845,394	74.3%	65,154,727	1,319,710	63,835,017	2,405.06	5.39%	
50,001 - 60,000	17,734	5,645	3,465,959	10,246	3,658,127	1,116,575,936	69,760	2,023,993	21,803,729	16,006	90.3%	224,084,000	86.5%	872,712,200	872,712,200	78.2%	47,990,478	1,081,874	46,908,604	2,930.69	5.38%	
60,001 - 75,000	15,422	5,282	3,932,156	7,928	2,949,928	1,085,723,207	81,486	2,537,763	13,939,846	13,324	86.4%	186,536,000	81.7%	887,785,124	887,785,124	81.8%	48,819,302	1,197,991	47,621,311	3,574.10	5.36%	
75,001 - 80,000	3,103	1,032	920,685	1,461	560,098	232,264,135	92,205	657,652	2,195,779	2,519	81.2%	35,266,000	74.8%	195,460,008	195,460,008	84.2%	10,748,335	241,942	10,506,393	4,170.86	5.38%	
80,001 - 100,000	8,651	2,832	2,784,902	3,832	1,663,930	698,206,846	103,438	2,064,911	6,669,318	6,750	78.0%	94,500,000	71.2%	599,102,439	599,102,439	85.8%	32,944,638	903,150	32,041,488	4,746.89	5.35%	
100,001 - 120,000	4,637	1,482	1,916,649	1,755	950,417	401,463,979	123,148	2,676,473	3,572,005	3,260	70.3%	45,640,000	62.2%	354,928,447	354,928,447	88.4%	19,517,534	563,677	18,953,857	5,814.07	5.34%	
120,001 - 160,000	4,241	1,306	2,350,849	1,353	831,909	403,646,751	150,222	3,608,442	3,767,197	2,687	63.4%	37,618,000	53.7%	365,869,996	365,869,996	90.6%	20,119,208	520,337	19,598,871	7,293.96	5.36%	
160,001 - 200,000	1,871	510	1,428,548	486	542,228	190,764,904	190,384	2,470,358	1,901,722	1,002	53.6%	14,028,000	41.5%	177,305,540	177,305,540	92.9%	9,750,048	264,736	9,485,312	4,666.38	5.35%	
200,001 or more	3,295	730	5,159,502	589	1,850,414	518,080,278	389,827	18,349,341	8,357,144	1,329	40.3%	18,606,000	17.2%	509,466,475	509,466,475	98.3%	28,015,565	1,804,873	26,210,692	19,722.12	5.14%	
TOTAL	678,331	127,266	56,891,875	470,343	146,115,726	20,942,629,865	32,092	56,191,525	1,904,540,713	652,575	96.2%	9,136,050,000	94.2%	9,958,230,677	9,958,230,677	47.6%	610,868,168	11,550,697	599,317,471	918.39	5.40%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	3,526	[D]	[D]	439	487,528	(62,850,068)	(34,743)	12,032,271	4,820,682	1,809	51.3%	25,326,000	86.7%	(80,964,479)	(80,964,479)	128.8%	[D]	[D]	97,084	53.67	-0.15%	
\$ 1 - 3,999	9,864	[D]	[D]	5,702	407,561	23,712,567	2,427	70,972	25,584,161	9,772	99.1%	136,808,000	98.8%	(138,008,622)	(138,008,622)	-582.0%	[D]	[D]	15,308	1.57	0.06%	
4,000 - 9,999	43,610	[D]	[D]	32,137	3,885,974	325,803,404	7,506	1,220,114	125,059,145	43,405	99.5%	607,670,000	99.3%	(405,705,627)	(405,705,627)	-124.5%	[D]	[D]	28,496	0.66	0.01%	
10,000 - 14,999	84,488	1,039	73,119	59,492	12,260,937	1,062,768,380	12,625	2,076,125	264,972,453	84,183	99.6%	1,178,562,000	99.4%	(378,689,948)	(378,689,948)	-35.6%	[D]	[D]	152,326	1.81	0.01%	
15,000 - 19,999	87,595	8,910	980,869	68,501	21,652,416	1,522,446,074	17,470	2,208,874	295,269,778	87,147	99.5%	1,220,058,000	99.3%	9,327,170	9,327,170	0.6%	[D]	[D]	5,798,842	66.54	0.38%	
20,000 - 24,999	79,432	15,652	3,005,211	62,256	21,720,122	1,772,745,421	22,466	1,668,647	249,094,099	78,907	99.3%	1,104,698,000	98.9%	420,621,969	420,621,969	23.7%	[D]	[D]	23,564,015	298.63	1.33%	
25,000 - 29,999	75,258	16,965	4,669,922	56,934	19,519,113	2,047,586,479	27,459	1,645,191	231,987,759	74,570	99.1%	1,043,980,000	98.7%	773,263,911	773,263,911	37.8%	42,895,471	282,770	42,612,701	571.45	2.08%	
30,000 - 39,999	113,581	30,764	10,446,138	79,612	26,510,552	3,852,538,720	34,536	3,249,664	285,668,551	111,552	98.2%	1,561,728,000	97.4%	2,008,391,833	2,008,391,833	52.1%	110,992,292	1,063,307	109,928,985	985.45	2.85%	
40,000 - 49,999	65,668	18,414	7,122,171	43,955	14,839,010	2,812,376,380	44,524	2,711,692	159,926,100	63,165	96.2%	884,310,000	94.3%	1,770,851,972	1,770,851,972	63.0%	97,757,801	1,296,364	96,461,437	1,527.13	3.43%	
50,000 - 59,999	39,276	11,732	5,599,712	24,646	8,446,819	2,014,998,816	54,588	2,051,962	95,591,809	36,913	94.0%	516,782,000	91.1%	1,404,676,969	1,404,676,969	69.7%	77,516,505	1,441,652	76,074,853	2,060.92	3.78%	
60,000 - 69,999	24,223	7,676	4,353,214	14,149	4,897,839	1,429,191,554	64,532	1,592,383	58,800,059	22,147	91.4%	310,058,000	87.5%	1,061,925,878	1,061,925,878	74.3%	58,561,131	1,232,604	57,328,527	2,588.55	4.01%	
70,000 - 74,999	8,434	2,638	1,718,260	4,733	1,782,784	539,297,987	72,370	627,110	20,399,514	7,452	88.4%	104,328,000	83.4%	415,197,555	415,197,555	77.0%	22,320,549	545,187	22,320,549	2,995.24	4.14%	
75,000 - 79,999	6,687	2,278	1,599,980	3,418	1,306,579	446,609,309	77,389	1,533,212	12,995,983	5,771	86.3%	80,794,000	80.8%	354,352,538	354,352,538	79.3%	19,505,217	493,456	19,011,761	3,294.36	4.26%	
80,000 - 89,999	9,612	3,155	2,361,568	4,737	1,838,046	676,010,058	84,575	1,098,857	20,285,899	7,993	83.2%	111,902,000	76.5%	544,921,016	544,921,016	80.6%	29,992,953	728,676	29,264,277	3,661.24	4.33%	
90,000 - 99,999	6,269	1,993	1,843,593	2,881	1,198,382	468,240,935	94,690	1,883,471	12,123,373	4,945	78.9%	69,230,000	71.0%	388,771,033	388,771,033	83.0%	21,401,907	553,445	20,848,462	4,216.07	4.45%	
100,000 - 149,999	13,124</																					

TABLE 11B. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: HEAD OF HOUSEHOLD-ITEMIZED DEDUCTIONS																						
Income Level	NCTI Level	Aggregate Number of Returns Filed Resident [H O]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [Resident HO ID Returns] [S]	Effective Tax Rate††† [%]
			Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(e)(2)] Additions [§ 105-153.6]		Itemized Deductions††: [§ 105-153.5(a)(2)]††		[before residency proration] [S]	[after residency proration] [S]								
			[Net Tax] > Pre-payments Amount [S]	[Net Tax] < Pre-payments Amount [S]	Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)(1)]†			% of R-HoH	% of R-SD/ID	Average ID Value [S]											
			Number of Returns Filed	Number of Returns Filed	Additions [S]	Deductions [S]			Number of Returns Filed	Re-Returns Filed [%]	Deduction Amount [S]	Average ID Value [S]										
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																						
No Taxable Income	186,180	[D]	[D]	1,177	1,119,539	39,068,982	10,834	2,609,051	33,949,186	3,606	1.9%	57,494,921	2.2%	15,944	(49,766,074)	(49,766,074)	-127.4%	-	-	-	-	-
S 1 - 2,000	32,349	[D]	[D]	222	183,793	8,514,952	29,464	120,055	1,886,098	289	0.9%	6,472,080	1.4%	22,395	276,829	276,829	3.3%	[D]	[D]	14,995	51,89	5.42%
2,001 - 4,000	31,864	78	11,878	192	165,440	8,216,821	30,098	33,819	1,235,243	273	0.9%	6,204,487	1.4%	22,727	810,910	810,910	9.9%	[D]	[D]	44,003	161,18	5.43%
4,001 - 6,000	31,374	81	18,897	239	202,985	10,682,771	33,074	43,889	1,752,830	323	1.0%	7,347,189	1.7%	22,747	1,626,641	1,626,641	15.2%	[D]	[D]	87,835	271,93	5.40%
6,001 - 10,000	59,461	181	60,727	492	389,513	23,567,594	34,305	53,385	2,682,609	687	1.2%	15,387,238	1.8%	22,398	5,551,132	5,551,132	23.6%	305,248	8,343	296,905	432,18	5.35%
10,001 - 12,750	37,176	132	51,918	388	335,155	20,283,411	38,271	69,462	2,190,991	530	1.4%	12,130,771	2.3%	22,888	6,031,111	6,031,111	29.7%	331,660	9,574	322,086	607,71	5.34%
12,751 - 15,000	28,398	137	66,951	334	232,279	18,837,205	39,574	60,695	2,002,310	476	1.7%	10,268,906	2.6%	21,573	6,626,684	6,626,684	35.2%	[D]	[D]	357,761	751,60	5.40%
15,001 - 17,000	25,668	117	61,634	348	253,577	19,376,462	41,491	45,675	2,048,428	467	1.8%	9,894,153	2.7%	21,187	7,479,556	7,479,556	38.6%	411,300	7,141	404,159	865,44	5.40%
17,001 - 20,000	34,018	172	93,323	530	396,696	30,500,851	43,202	68,076	2,362,439	706	2.1%	15,099,287	3.1%	21,387	13,107,201	13,107,201	43.0%	720,758	10,617	710,141	1,005,87	5.42%
20,001 - 21,250	12,544	63	33,138	220	168,773	12,617,492	43,963	402,770	1,101,590	287	2.3%	5,999,745	3.4%	20,905	5,918,927	5,918,927	46.9%	[D]	[D]	322,123	1,122,38	5.44%
21,251 - 25,000	32,704	213	138,452	634	435,944	40,222,028	47,209	183,045	2,625,049	852	2.6%	18,134,575	3.9%	21,285	19,645,449	19,645,449	48.8%	1,080,311	21,352	1,058,959	1,242,91	5.39%
25,001 - 30,000	31,698	268	175,028	861	601,870	58,015,079	51,160	195,544	3,624,620	1,134	3.6%	23,237,854	5.2%	20,492	31,148,149	31,148,149	53.7%	1,712,827	26,898	1,685,929	1,486,71	5.41%
30,001 - 40,000	47,551	572	422,441	1,615	1,108,403	128,254,587	58,324	279,909	6,894,602	2,199	4.6%	44,960,558	6.2%	20,446	76,679,336	76,679,336	59.8%	4,216,632	71,317	4,145,315	1,885,09	5.41%
40,001 - 50,000	28,392	562	468,306	1,273	806,067	125,274,832	67,716	364,155	4,979,139	1,850	6.5%	37,641,390	9.2%	20,347	83,018,458	83,018,458	66.3%	4,565,172	87,492	4,477,680	2,420,37	5.39%
50,001 - 60,000	17,734	496	449,305	1,218	777,999	133,451,166	77,229	483,255	4,178,764	1,728	9.7%	34,868,814	13.5%	20,179	94,886,843	94,886,843	71.1%	5,217,823	117,643	5,100,180	2,951,49	5.38%
60,001 - 75,000	15,422	624	644,069	1,456	944,397	186,375,165	88,835	765,388	4,333,163	2,098	13.6%	41,812,774	18.3%	19,930	140,991,616	140,991,616	75.6%	7,753,119	178,391	7,574,728	3,610,45	5.37%
75,001 - 80,000	3,103	176	175,475	404	296,272	57,723,637	98,842	435,171	1,037,269	584	18.8%	11,856,809	25.2%	20,303	45,264,730	45,264,730	78.4%	2,489,106	57,523	2,431,583	4,163,67	5.37%
80,001 - 100,000	8,651	602	734,556	1,288	908,287	211,057,546	111,024	797,347	3,566,984	1,901	22.0%	38,292,177	28.8%	20,143	169,995,732	169,995,732	80.5%	9,348,086	217,567	9,130,519	4,803,01	5.37%
100,001 - 120,000	4,637	429	538,649	940	672,219	179,265,794	130,186	1,094,382	1,903,479	1,377	29.7%	27,724,561	37.8%	20,134	150,732,136	150,732,136	84.1%	8,288,741	189,430	8,099,311	5,881,85	5.37%
120,001 - 160,000	4,241	566	1,019,466	977	878,058	247,517,733	159,278	1,930,094	2,616,145	1,554	36.6%	32,423,280	46.3%	20,864	214,408,402	214,408,402	86.6%	11,790,319	265,451	11,524,868	7,416,26	5.38%
160,001 - 200,000	1,871	346	762,867	520	534,714	174,665,789	200,996	1,654,689	1,743,014	869	46.4%	19,784,596	58.5%	22,767	154,792,868	154,792,868	88.6%	8,512,059	182,540	8,329,519	9,585,18	5.38%
200,001 or more	3,295	803	8,351,606	1,152	5,327,824	1,248,927,951	635,263	102,589,918	46,494,955	1,966	59.7%	89,478,601	82.8%	45,513	1,215,544,313	1,215,544,313	97.3%	66,842,765	4,744,565	62,098,200	31,586,06	5.11%
TOTAL	678,331	6,686	14,281,550	16,480	16,739,804	2,982,417,848	115,795	114,276,774	135,408,907	25,756	3.8%	566,514,766	5.8%	21,995	2,394,770,949	2,394,770,949	80.3%	134,425,078	6,208,279	128,216,799	4,978,13	5.25%
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																						
Non-Positive AGI	3,526	[D]	[D]	75	168,895	(19,343,767)	(11,266)	4,262,530	2,369,693	1,717	48.7%	3,871,427	13.3%	2,255	(21,322,357)	(21,322,357)	110.2%	[D]	[D]	37,469	21.82	-0.19%
S 1 - 3,999	9,864	[D]	[D]	36	23,456	181,516	1,973	258,972	202,885	92	0.9%	1,615,684	1.2%	17,562	(1,378,081)	(1,378,081)	-79.2%	[D]	[D]	10,405	113,10	5.73%
4,000 - 9,999	43,610	[D]	[D]	100	46,989	1,521,737	7,423	566,123	552,411	205	0.5%	4,300,911	0.7%	20,980	(2,765,462)	(2,765,462)	-181.7%	[D]	[D]	18,946	92.42	1.25%
10,000 - 14,999	84,488	11	4,050	153	76,847	3,860,676	12,658	93,055	587,804	305	0.4%	6,625,969	0.6%	21,724	(3,260,042)	(3,260,042)	-84.4%	[D]	[D]	6,634	21.75	0.17%
15,000 - 19,999	87,595	53	50,500	288	170,178	7,912,733	17,662	989,474	1,386,613	448	0.5%	8,723,306	0.7%	19,472	(1,207,712)	(1,207,712)	-15.3%	[D]	[D]	64,852	144.76	0.82%
20,000 - 24,999	79,432	100	33,073	353	232,541	11,833,450	22,540	276,539	1,633,434	525	0.7%	11,841,875	1.1%	22,556	(1,365,320)	(1,365,320)	-11.5%	[D]	[D]	89,272	170.04	0.75%
25,000 - 29,999	75,258	181	62,156	459	323,046	18,954,614	27,550	179,695	2,442,174	688	0.9%	14,014,418	1.3%	20,370	2,677,717	2,677,717	14.1%	244,449	3,832	240,617	349.73	1.27%
30,000 - 39,999	113,581	486	227,410	1,467	1,048,244	71,655,681	35,316	891,374	6,327,136	2,029	1.8%	42,084,959	2.6%	20,742	24,134,960	24,134,960	33.7%	1,457,665	23,033	1,434,632	707.06	2.00%
40,000 - 49,999	65,668	559	339,406	1,868	1,295,592	112,955,980	45,128	918,294	9,117,462	3,503	3.8%	53,201,697	5.7%	21,255	51,555,115	51,555,115	45.6%	2,967,198	52,385	2,914,813	1,164.53	2.58%
50,000 - 59,999	39,276	580	373,912	1,717	1,192,032	130,024,746	55,025	708,975	10,478,500	2,363	6.0%	50,628,718	8.9%	21,426	69,626,503	69,626,503	53.5%	3,953,031	67,990	3,885,041	1,644.11	2.99%
60,000 - 69,999	24,223	558	456,114	1,456	1,004,800	134,741,105	64,904	436,254	10,143,463	2,076	8.6%	44,109,730	12.5%	21,247	80,924,166	80,924,166	60.1%	4,541,323	82,525	4,458,798	2,147.78	3.31%
70,000 - 74,999	8,434	271	216,921	691	435,325	71,049,137	72,351	156,540	4,509,911	982	11.6%	20,786,052	16.6%	21,167	45,909,714	45,909,714	64.6%	2,562,467	57,792	2,504,675	2,550.59	3.53%
75,000 - 79,999	6,687	242	220,219	649	443,295	71,030,873	77,545	273,654	3,639,330	916	13.7%	19,225,640	19.2%	20,989	48,439,557	48,439,557	68.2%	2,685,536	45,319	2,640,217	2,882.33	3.72%
80,000 - 89,999	9,612	450	483,055	1,142	780,556	137,261,164	84,781	838,077	6,641,864	1,619	16.8%	34,376,801	23.5%	21,233	97,080,576	97,080,576	70.7%	5,375,607	134,728	5,240,879	3,237.11	3.82%
90,000 - 99,999	6,269	397	423,575	909	640,570	125,542,653	94,821	608,263	4,418,068	1,324	21.1%	28,214,494	29.0%	21,310	93,518,354	93,518,354	74.5%	5,164,126	101,500	5,062,626	3,823.74	4.03%
100,000 - 149,999	13,124	1,227	1,609,217	2,688	2,219,138	480,388,472	121,494	3,082,956	14,635,658	3,954	30.1%	84,786,065	39.8%	21,443	384,049,705	384,049,705	79.9%	21,157,935	489,963	20,667,972	5,227.10	4.30%



EXHIBIT 12. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

PART-YEAR RESIDENT RETURNS

Income Level	Number of Returns Filed	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI: Additions [§ 105-153.5(c),(2)] [§ 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)1]†				Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]		Effective Proportion Factor [%]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken** [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate††† [%]			
		Balance Tax Due		Overpayment				Standard Deduction	Itemized Deductions	[before residency proration] [S]	[after residency proration] [S]	Effective Proportion Factor [%]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken** [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]								Effective Tax Rate††† [%]		
		Number of Returns Filed	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]																					Number of Returns Filed	Deduction Amount [S]
		Number of Returns Filed	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]			Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	[before residency proration] [S]	[after residency proration] [S]	Effective Proportion Factor [%]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken** [S]								Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate††† [%]
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																											
No Taxable Income	42,089	126	2,826	20,348	5,704,547	1,033,679,897	24,559	13,265,456	97,980,490	39,039,500	39,056	440,895,000	3,033	67,106,779	401,923,584	(76,268,809)	-19.0%	38.9%	-	-	-	-	-	-	-	-	-
1 - 2,000	20,476	10,359	335,222	9,623	1,488,618	591,995,883	28,912	985,485	26,295,643	12,712,000	19,649	212,472,750	827	16,467,371	325,033,604	18,002,681	5.5%	54.9%	989,908	13,839	976,069	47.67	5.42%				
2,001 - 4,000	13,664	6,525	556,018	7,002	1,174,996	463,641,590	33,932	1,495,185	17,255,525	7,742,500	13,091	142,590,000	573	11,548,153	286,000,597	40,401,860	14.1%	61.7%	2,221,669	24,617	2,197,052	160.79	5.44%				
4,001 - 6,000	10,718	4,937	618,659	5,687	1,135,071	425,549,564	39,704	774,612	18,059,419	6,014,500	10,193	114,019,500	525	10,678,430	277,552,327	53,162,193	19.2%	65.2%	2,923,336	28,271	2,895,065	270.11	5.45%				
6,001 - 10,000	16,819	7,314	1,304,501	9,360	1,811,221	749,764,198	44,578	2,320,602	28,738,844	8,960,500	15,926	179,620,000	893	19,105,259	515,660,197	132,864,023	25.8%	68.8%	7,306,184	57,742	7,248,442	430.97	5.46%				
10,001 - 12,750	9,343	3,861	884,940	5,418	1,198,158	497,248,632	51,295	866,612	19,071,653	4,470,500	8,761	100,628,500	582	13,061,730	342,283,461	105,987,932	31.0%	71.4%	5,828,276	47,788	5,780,488	618.70	5.45%				
12,751 - 15,000	6,818	2,823	745,102	3,946	912,190	392,412,408	57,555	877,968	13,010,731	3,249,000	6,352	73,879,750	466	9,205,514	293,945,381	94,461,972	32.1%	74.9%	5,194,482	40,342	5,154,140	755.96	5.46%				
15,001 - 17,000	5,434	2,172	605,426	3,229	682,449	316,986,973	58,334	4,545,962	10,069,526	2,386,000	5,105	59,517,500	329	6,906,026	242,653,883	86,829,619	35.8%	76.6%	4,774,766	34,999	4,739,767	872.24	5.46%				
17,001 - 20,000	7,231	2,882	915,003	4,295	996,071	449,911,962	62,220	538,708	14,644,116	3,149,000	6,717	80,223,500	514	9,838,565	342,595,489	133,390,987	38.9%	76.1%	7,335,208	63,158	7,272,050	1,005.68	5.45%				
20,001 - 21,250	2,651	1,005	326,075	1,634	419,974	173,937,897	65,612	190,903	5,761,826	1,113,000	2,458	29,666,000	193	3,774,058	133,813,916	54,669,170	40.9%	76.9%	3,006,282	35,982	2,970,300	1,120.45	5.43%				
21,251 - 25,000	7,095	2,882	1,006,689	4,163	1,021,470	510,687,560	71,979	946,776	15,387,315	2,908,000	6,518	79,488,500	577	11,482,905	402,367,616	163,608,736	40.7%	78.0%	8,996,717	86,008	8,910,771	1,255.92	5.45%				
25,001 - 30,000	8,013	3,295	1,282,587	4,674	1,329,122	633,466,252	79,055	1,109,520	17,286,225	3,100,000	7,293	91,435,750	720	16,105,366	506,648,431	219,680,624	43.4%	80.8%	12,080,115	120,761	11,959,354	1,492.49	5.44%				
30,001 - 40,000	11,614	4,737	2,308,250	6,811	2,209,079	1,059,441,215	91,221	8,424,190	29,984,640	3,929,000	10,238	132,690,250	1,376	29,374,575	871,886,940	402,315,516	46.1%	82.3%	22,123,361	230,397	21,892,964	1,885.05	5.44%				
40,001 - 50,000	7,998	3,279	2,038,349	4,672	1,615,600	844,977,351	105,649	1,896,276	19,896,982	2,292,000	6,876	93,476,250	1,122	23,915,405	707,292,990	357,360,593	50.5%	83.7%	19,651,269	246,015	19,405,254	2,426.26	5.43%				
50,001 - 60,000	5,541	2,318	1,668,582	3,192	1,268,974	679,410,522	122,615	1,578,603	15,424,332	1,201,000	4,628	65,147,250	913	19,593,404	579,623,144	303,258,201	52.3%	85.3%	16,676,162	200,870	16,475,292	2,973.34	5.43%				
60,001 - 75,000	5,892	2,490	2,059,852	3,365	1,638,827	825,400,922	140,089	1,692,747	15,658,466	844,500	4,722	68,678,750	1,170	25,216,263	716,699,760	394,523,965	55.0%	86.8%	21,694,904	371,916	21,322,988	3,618.97	5.40%				
75,001 - 80,000	1,482	617	663,481	858	468,478	237,240,862	160,802	844,422	4,103,405	149,000	1,120	17,001,250	362	7,434,957	209,397,032	114,835,521	54.8%	88.3%	6,314,798	72,599	6,242,199	4,212.01	5.44%				
80,001 - 100,000	4,474	1,907	2,202,514	2,541	1,482,002	782,481,421	174,895	3,029,840	14,172,703	254,000	3,286	50,099,000	1,188	26,790,382	694,195,176	399,765,691	57.6%	88.7%	21,983,146	406,435	21,576,711	4,822.69	5.40%				
100,001 - 120,000	2,900	1,234	1,604,889	1,646	1,073,886	590,250,866	203,535	2,179,304	8,331,479	[D]	2,006	31,501,750	894	22,081,212	530,585,729	316,828,624	59.7%	89.9%	17,422,407	355,527	17,066,880	5,885.13	5.39%				
120,001 - 160,000	3,193	1,398	2,219,660	1,770	1,401,095	769,740,328	241,071	2,624,986	9,795,266	[D]	1,958	31,531,500	1,235	28,637,776	702,400,774	440,035,918	62.6%	91.3%	24,197,593	613,265	23,584,328	7,386.26	5.36%				
160,001 - 200,000	1,597	718	1,642,386	863	885,532	492,300,950	308,266	1,490,751	5,260,846	[D]	891	14,493,500	706	17,464,701	456,572,654	283,796,840	62.2%	92.7%	15,605,988	392,133	15,213,855	9,526.52	5.36%				
200,001 or more	2,775	1,185	8,611,148	1,564	5,686,707	2,016,978,261	726,839	20,009,132	18,722,561	[D]	1,101	17,993,500	1,674	61,027,693	1,939,243,639	1,273,529,560	65.7%	96.1%	70,031,378	5,479,539	64,551,399	23,261.92	5.07%				
TOTAL	197,817	68,064	33,601,568	106,661	35,604,068	14,519,509,589	73,399	71,688,400	425,483,031	103,542,000	177,945	2,127,049,750	19,872	456,816,524	11,478,306,324	5,313,041,417	46.3%	79.1%	296,358,011	8,922,203	287,435,808	1,453.04	5.33%				
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																											
Non-Positive AGI	1,682	13	6,178	302	950,773	(74,937,471)	(44,553)	21,894,417	1,677,848	437,500	882	9,990,750	800	3,131,325	(68,280,477)	(2,478,998)	3.6%	91.1%	[D]	[D]	[D]	39,624	23.56	-0.05%			
1 - 3,999	6,197	57	6,836	3,130	194,499	14,662,494	2,366	375,442	115,643	2,212,500	6,041	58,273,250	156	1,629,599	(47,193,056)	(26,576,686)	56.3%	-321.9%	[D]	[D]	[D]	11,583	1.87	0.08%			
4,000 - 9,999	15,272	531	15,288	10,399	1,217,592	109,354,998	7,160	406,465	368,695	8,180,000	15,049	147,260,750	223	3,019,030	(49,067,012)	(25,728,652)	52.4%	-44.9%	[D]	[D]	[D]	75,793	4.96	0.07%			
10,000 - 14,999	15,495	3,403	207,927	9,596	1,451,313	193,673,808	12,499	446,003	1,208,206	10,915,000	15,270	154,157,500	225	3,535,848	24,303,257	12,405,431	51.0%	12.5%	[D]	[D]	[D]	1,216,172	78.49	0.63%			
15,000 - 19,999	14,723	4,402	398,866	8,429	1,539,183	256,966,803	17,453	313,093	1,718,179	10,767,500	14,457	149,493,750	266	3,914,936	91,385,231	43,928,854	48.1%	35.6%	2,600,599	22,737	2,577,862	175.09	1.00%				
20,000 - 24,999	13,916	4,792	577,677	7,638	1,578,844	312,747,684	22,474	589,848	3,270,844	10,157,500	13,612	143,683,750	304	4,661,427	151,564,011	73,311,242	48.4%	48.5%	4,082,754	31,010	4,051,744	291.16	1.30%				
25,000 - 29,999	12,159	4,536	644,011	6,418	1,349,625	333,728,281	27,447	439,117	4,382,801	8,940,000	11,881	128,061,500	278	4,695,663	188,087,434	91,102,819	48.4%	56.4%	5,039,799	36,155	5,003,644	411.52	1.50%				
30,000 - 39,999	19,239	7,482	1,324,780	10,042	2,166,007	668,638,009	34,754	1,244,351	12,031,296	14,328,000	18,619	209,625,000	620	10,040,587	423,856,977	203,643,677	48.0%	63.4%	11,234,294	100,302	11,133,992	578.72	1.67%				
40,000 - 49,999	15,028	6,084	1,342,222	7,773	1,740,404	674,088,971	44,856	904,884	16,568,407	10,304,500	14,357	167,146,000	671	11,789,577	469,185,371	223,205,482	47.6%	69.6%	12,294,264	96,275	12,197,989	811.68	1.81%				
50,000 - 59,999	12,079	4,890	1,303,028	6,324	1,523,305	661,715,266	54,782	1,909,008	23,090,831	8,412,500	11,375	138,040,000	704	12,716,170	481,364,773	226,960,385	47.1%	72.7%	12,508,663	110,268	12,398,395	1,026.44	1.87%				
60,000 - 69,999	9,929	4,102	1,275,315	5,186	1,363,944	643,469,686	64,807	1,016,448	24,902,362	5,602,000	9,117	115,647,000	812	15,692,560	482,642,212	227,200,802	47.1%	75.0%	12,521,323	127,298	12,394,025	1,248.27	1.				

EXHIBIT 13. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

NONRESIDENT RETURNS

Income Level	Number of Returns Filed Non-Residents	D-400 Filing Functional Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:								Computed NC Taxable Income [includes returns with deficit]		Effective Proration Factor [%]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken** [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [S]	Effective Tax Rate††† [%]
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†				Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:				[before residency proration] [S]	[after residency proration] [S]							
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Standard Deduction	Itemized Deductions	Number of Returns Filed††	Deduction Amount [S]	Number of Returns Filed††									
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																								
No Taxable Income																								
\$ 1 - 2,000	51,069	26,945	849,563	22,340	3,245,286	12,679,708,822	248,286	225,405,661	326,512,153	26,449,000	38,108	483,862,750	12,961	795,325,617	11,272,964,963	42,732,577	0.4%	88.9%	2,349,788	2,946	2,346,842	45.95	5.49%	
2,001 - 4,000	26,238	12,342	1,237,326	13,527	2,215,226	8,374,566,784	319,177	126,589,959	157,391,925	13,054,000	19,597	254,976,750	6,641	484,993,160	7,590,740,908	76,812,733	1.0%	90.6%	4,223,932	6,304	4,217,628	160.75	5.49%	
4,001 - 6,000	17,646	7,760	1,236,867	9,708	1,933,204	6,323,794,726	358,370	84,017,623	127,622,029	8,816,000	13,323	175,773,500	4,323	392,069,297	5,703,531,523	87,106,965	1.5%	90.2%	4,789,996	6,864	4,783,132	271.06	5.49%	
6,001 - 10,000	24,874	10,140	2,234,599	14,504	3,896,972	9,356,087,815	376,139	175,088,896	198,055,368	12,906,000	18,847	249,816,000	6,027	481,948,409	8,588,450,934	195,532,358	2.3%	91.8%	10,752,346	11,866	10,740,480	431.80	5.49%	
10,001 - 12,750	12,585	4,788	1,390,388	7,717	2,320,188	5,583,106,639	443,632	123,776,016	125,644,454	6,437,000	9,524	127,382,500	3,061	340,815,371	5,106,603,330	142,647,930	2.8%	91.5%	7,844,233	9,045	7,835,188	622.58	5.49%	
12,751 - 15,000	8,789	3,232	1,074,801	5,498	1,761,872	3,750,885,731	426,770	65,261,471	74,450,322	4,768,500	6,648	89,715,500	2,141	259,946,903	3,391,265,977	121,661,620	3.6%	90.4%	6,690,269	5,054	6,685,215	760.63	5.49%	
15,001 - 17,000	6,860	2,516	911,940	4,302	1,492,410	2,553,641,910	372,251	39,608,429	56,724,541	3,910,000	5,283	71,918,000	1,577	158,779,307	2,301,918,491	109,587,833	4.8%	90.1%	6,026,185	8,324	6,017,861	877.24	5.49%	
17,001 - 20,000	9,222	3,274	1,241,437	5,898	2,057,637	3,801,796,146	412,253	34,456,177	69,241,179	4,771,000	7,099	96,183,500	2,123	201,362,003	3,464,694,641	170,376,537	4.9%	91.1%	9,368,996	10,256	9,358,740	1,014.83	5.49%	
20,001 - 21,250	3,654	1,269	500,744	2,366	890,737	1,393,245,125	381,293	24,056,994	29,281,786	1,999,500	2,857	38,972,500	797	83,122,893	1,263,925,440	75,334,213	6.0%	90.7%	4,142,632	4,882	4,137,750	1,132.39	5.49%	
21,251 - 25,000	9,645	3,341	1,380,021	6,238	2,323,167	4,273,582,199	443,088	76,658,279	86,035,674	5,263,000	7,512	103,274,500	2,133	308,488,967	3,847,178,337	222,641,683	5.8%	90.0%	12,243,024	9,447	12,233,577	1,268.39	5.49%	
25,001 - 30,000	10,936	3,834	1,831,799	7,069	3,123,052	4,667,758,133	426,825	98,734,018	86,614,433	5,643,500	8,465	118,221,250	2,471	276,896,892	4,279,116,076	300,157,120	7.0%	91.7%	16,505,623	17,828	16,487,795	1,507.66	5.49%	
30,001 - 40,000	17,532	6,092	3,302,283	11,358	5,221,203	8,257,601,791	471,002	244,199,726	169,431,171	8,261,000	13,639	193,511,500	3,893	521,909,661	7,608,688,185	609,336,757	8.0%	92.1%	33,507,381	35,926	33,471,455	1,909.16	5.49%	
40,001 - 50,000	12,788	4,215	2,749,600	8,522	4,200,627	7,048,013,852	551,143	175,942,725	157,743,961	4,766,000	9,778	141,902,250	3,010	426,209,801	6,493,334,565	572,097,568	8.8%	92.1%	31,459,639	49,822	31,409,817	2,456.19	5.49%	
50,001 - 60,000	9,587	3,000	2,443,454	6,544	3,650,029	6,260,919,481	653,063	335,758,961	114,816,045	3,101,500	7,193	107,453,500	2,394	437,206,085	5,934,101,312	524,998,740	8.8%	94.8%	28,689,693	24,048	28,645,645	3,008.83	5.49%	
60,001 - 75,000	10,037	3,001	2,944,793	6,997	4,428,711	5,739,477,306	571,832	148,322,369	181,053,790	2,523,000	7,113	109,705,750	2,924	419,036,724	5,175,480,411	672,823,328	13.0%	90.2%	36,998,684	32,371	36,966,313	3,683.00	5.49%	
75,001 - 80,000	2,615	760	834,890	1,843	1,233,386	1,820,905,348	696,331	27,062,098	53,604,145	505,000	1,801	28,472,500	814	123,527,513	1,641,858,288	202,424,482	12.3%	90.2%	11,131,307	34,662	11,096,645	4,243.46	5.48%	
80,001 - 100,000	7,936	2,250	2,874,089	5,658	4,735,574	5,630,216,217	709,453	102,682,387	103,348,231	1,050,000	5,160	82,845,000	2,776	503,209,090	5,042,446,283	707,908,846	14.0%	89.6%	38,927,894	63,371	38,864,523	4,897.24	5.49%	
100,001 - 120,000	5,097	1,402	2,408,509	3,684	3,557,784	4,088,741,930	1,184,764	174,197,974	100,784,946	1,078,500	2,976	48,862,500	2,121	607,062,421	5,456,530,037	557,060,557	10.2%	90.4%	30,632,736	69,154	30,563,582	5,996.39	5.49%	
120,001 - 160,000	5,867	1,580	3,534,172	4,262	5,376,459	5,818,986,155	991,816	213,847,112	113,623,293	1,074,000	3,090	50,879,500	2,777	394,105,784	5,468,224,690	808,148,643	14.8%	94.0%	44,440,059	69,459	44,370,600	7,562.74	5.48%	
160,001 - 200,000	3,063	774	2,688,300	2,267	3,758,323	4,512,578,252	1,473,254	129,460,711	139,050,597	1,135,500	1,356	22,324,750	1,707	375,525,248	4,111,137,928	546,071,551	13.3%	91.1%	30,028,465	87,427	29,941,038	9,775.07	5.48%	
200,001 or more	7,777	1,933	28,524,345	19,571	57,899,623	55,617,000,184	7,151,472	3,117,507,421	2,182,464,476	12,213	35,969,500	5,564	6,018,206,512	50,497,867,117	5,013,153,916	9.9%	90.8%	275,673,321	1,626,790	274,046,531	35,238.08	5.47%		
<b>TOTAL</b>	<b>362,332</b>	<b>104,533</b>	<b>66,201,472</b>	<b>58,211</b>	<b>157,076,279</b>	<b>228,074,853,721</b>	<b>629,464</b>	<b>8,694,717,754</b>	<b>7,049,127,380</b>	<b>173,124,000</b>	<b>258,219</b>	<b>3,497,516,750</b>	<b>104,113</b>	<b>20,605,780,470</b>	<b>205,444,022,875</b>	<b>11,640,977,887</b>	<b>5.7%</b>	<b>90.1%</b>	<b>646,606,203</b>	<b>2,185,846</b>	<b>644,420,357</b>	<b>1,778.54</b>	<b>0.28%</b>	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																								
Non-Positive AGI																								
\$ 1 - 3,999	9,981	360	198,239	6,293	574,645	9,732,712,076	(1,083,097)	1,709,338,324	223,766,414	5,937,500	3,399	44,955,750	5,587	70,481,907	(8,368,515,323)	2,706,247	0.0%	86.0%	[D]	[D]	1,428,484	158.97	-0.01%	
4,000 - 9,999	16,309	905	91,951	11,213	1,583,048	11,425,040,447	7,005	2,461,114	2,288,666	5,907,500	15,328	148,032,500	981	6,270,524	(45,787,629)	(23,063,233)	50.4%	-40.1%	[D]	[D]	1,74,183	16.81	0.24%	
10,000 - 14,999	13,885	3,153	226,300	8,726	1,720,872	17,306,918,144	12,464	2,040,806	2,375,676	10,352,500	13,116	136,914,750	769	7,399,288	16,806,736	12,044,500	66.7%	10.4%	[D]	[D]	1,189,524	85.67	6.09%	
15,000 - 19,999	12,827	3,389	386,913	7,760	1,861,577	224,127,297	17,473	6,443,289	3,821,163	12,067,500	12,091	133,463,750	736	8,675,273	72,542,900	36,098,363	49.8%	32.4%	2,204,598	763	2,203,835	171.81	0.98%	
20,000 - 24,999	12,657	3,898	485,592	7,273	1,998,454	285,038,908	22,520	3,384,010	5,018,467	12,492,000	11,997	137,287,500	660	8,894,807	124,730,144	61,349,467	49.2%	43.8%	3,442,132	909	3,441,223	271.88	1.21%	
25,000 - 29,999	12,703	4,148	588,147	7,202	1,954,137	349,266,362	27,495	1,867,939	7,771,164	13,508,500	11,917	141,620,500	786	10,256,500	177,977,628	90,294,773	50.7%	51.0%	4,996,428	2,485	4,993,943	393.13	1.43%	
30,000 - 39,999	23,485	7,830	1,291,344	13,383	3,895,271	819,592,368	34,899	9,927,411	21,790,788	24,582,000	22,032	272,370,000	1,453	23,727,976	487,049,015	243,195,610	49.9%	59.4%	13,435,088	5,036	13,430,052	571.86	1.64%	
40,000 - 49,999	20,874	7,203	1,333,545	11,625	3,582,627	937,307,249	44,903	33,479,111	38,748,471	20,168,000	19,243	248,566,500	1,631	29,467,389	633,836,000	286,912,701	45.3%	67.6%	15,818,052	9,607	15,808,445	757.33	1.69%	
50,000 - 59,999	18,537	6,420	1,395,555	10,210	3,267,809	1,018,238,419	54,930	8,386,024	38,500,670	18,320,000	16,657	223,725,250	1,880	35,619,468	710,459,055	312,156,354	43.9%	69.8%	17,210,402	14,550	17,195,852	927.65	1.61%	
60,000 - 69,999	16,781	5,832	1,408,101	9,100	3,218,083	1,088,295,894	64,853	9,807,461	48,800,990	13,542,000	14,797	209,797,000	1,984	38,768,047	787,188,218	318,902,560	40.5%	72.3%	17,568,992	14,419	17,554,573	1,046.10	1.61%	
70,000 - 74,999	7,724	2,753	639,877	4,055	1,430,752	559,942,733	72,494	2,237,669	24,341,474	6,601,000	6,753	98,691,250	971	19,354,389	413,192,289	158,303,758	38.3%	73.8%	8,715,126	10,171	8,704,955	1,127.00	1.55%	
75,000 - 79,999																								

EXHIBIT 14A. TAX YEAR 2018 INDIVIDUAL INCOME TAX: CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL BY ALLOWABLE DEDUCTION AMOUNT

[§ 105-153.5(a1)]

Filing Status	FAGI	Statutory Allowable Deduction Amount Per Qualifying Child [\$]	D-400 Returns Claiming Child		FAGI [includes deficit] Reported On D-400 Returns Claiming Child		Qualifying Children Reported On D-400 Returns Claiming Child		Child Deduction Claimed		Net Tax Liability Reported On D-400 Returns Claiming Child	
			Deduction [count]	Share [%]	Deduction [\$]	Share [%]	Deduction [count]	Share [%]	Amount [\$]	Share [%]	Deduction [\$]	Share [%]
Married Filing Jointly	<=\$40,000	2,500	123,289	11.9%	915,301,798	2.2%	233,547	13.7%	583,867,500	17.8%	42,740,390	3.2%
	>\$40,000-\$60,000	2,000	95,246	9.2%	4,753,971,874	11.3%	181,501	10.7%	363,002,000	11.0%	134,869,907	9.9%
	>\$60,000-\$80,000	1,500	92,333	8.9%	6,459,581,035	15.3%	165,339	9.7%	248,008,500	7.5%	223,964,863	16.5%
	>\$80,000-\$100,000	1,000	83,603	8.1%	7,507,789,804	17.8%	145,943	8.6%	145,943,000	4.4%	286,961,717	21.2%
	>\$100,000-\$120,000	500	67,097	6.5%	7,347,705,530	17.4%	116,348	6.8%	58,174,000	1.8%	297,013,527	21.9%
	>\$120,000	0										
			461,568	44.6%	26,984,350,041	64.0%	842,678	49.5%	1,398,995,000	42.6%	985,550,404	72.7%
Surviving Spouse	<=\$40,000	2,500	706	0.1%	12,272,043	0.0%	1,098	0.1%	2,745,000	0.1%	132,947	0.0%
	>\$40,000-\$60,000	2,000	247	0.0%	12,162,940	0.0%	382	0.0%	764,000	0.0%	330,679	0.0%
	>\$60,000-\$80,000	1,500	138	0.0%	9,592,181	0.0%	202	0.0%	303,000	0.0%	298,893	0.0%
	>\$80,000-\$100,000	1,000	93	0.0%	8,329,405	0.0%	133	0.0%	133,000	0.0%	298,380	0.0%
	>\$100,000-\$120,000	500	44	0.0%	4,830,124	0.0%	71	0.0%	35,500	0.0%	183,692	0.0%
	>\$120,000	0										
			1,228	0.1%	47,186,693	0.1%	1,886	0.1%	3,980,500	0.1%	1,244,591	0.1%
Head of Household	<=\$30,000	2,500	315,766	30.5%	5,354,768,190	12.7%	484,426	28.5%	1,211,065,000	36.9%	48,911,102	3.6%
	>\$30,000-\$45,000	2,000	112,741	10.9%	4,101,647,211	9.7%	169,731	10.0%	339,462,000	10.3%	114,660,361	8.5%
	>\$45,000-\$60,000	1,500	46,238	4.5%	2,380,403,646	5.6%	67,119	3.9%	100,678,500	3.1%	83,714,566	6.2%
	>\$60,000-\$75,000	1,000	20,796	2.0%	1,383,519,215	3.3%	28,803	1.7%	28,803,000	0.9%	53,150,487	3.9%
	>\$75,000-\$90,000	500	10,003	1.0%	816,986,544	1.9%	13,717	0.8%	6,858,500	0.2%	33,033,513	2.4%
	>\$90,000	0										
			505,544	48.8%	14,037,324,806	33.3%	763,796	44.9%	1,686,867,000	51.3%	333,470,029	24.6%
Single	<=\$20,000	2,500	37,569	3.6%	342,354,791	0.8%	51,329	3.0%	128,322,500	3.9%	2,967,941	0.2%
	>\$20,000-\$30,000	2,000	10,092	1.0%	246,842,144	0.6%	13,846	0.8%	27,692,000	0.8%	6,831,119	0.5%
	>\$30,000-\$40,000	1,500	4,342	0.4%	148,713,622	0.4%	5,918	0.3%	8,877,000	0.3%	5,268,325	0.4%
	>\$40,000-\$50,000	1,000	1,916	0.2%	85,260,123	0.2%	2,526	0.1%	2,526,000	0.1%	3,332,442	0.2%
	>\$50,000-\$60,000	500	1,022	0.1%	55,419,893	0.1%	1,319	0.1%	659,500	0.0%	2,218,299	0.2%
	>\$60,000	0										
			54,941	5.3%	878,590,573	2.1%	74,938	4.4%	168,077,000	5.1%	20,618,126	1.5%
Married Filing Separately	<=\$20,000	2,500	2,365	0.2%	(207,096,234)	-0.5%	3,350	0.2%	8,375,000	0.3%	325,740	0.0%
	>\$20,000-\$30,000	2,000	2,486	0.2%	63,003,791	0.1%	3,627	0.2%	7,254,000	0.2%	1,730,491	0.1%
	>\$30,000-\$40,000	1,500	2,924	0.3%	102,265,011	0.2%	4,224	0.2%	6,336,000	0.2%	3,595,702	0.3%
	>\$40,000-\$50,000	1,000	2,768	0.3%	124,252,448	0.3%	3,990	0.2%	3,990,000	0.1%	4,875,815	0.4%
	>\$50,000-\$60,000	500	1,956	0.2%	106,833,471	0.3%	2,839	0.2%	1,419,500	0.0%	4,385,245	0.3%
	>\$60,000	0										
			12,499	1.2%	189,258,487	0.4%	18,030	1.1%	27,374,500	0.8%	14,912,993	1.1%
<b>Aggregate</b>			<b>1,035,780</b>	<b>100.0%</b>	<b>42,136,710,600</b>	<b>100.0%</b>	<b>1,701,328</b>	<b>100.0%</b>	<b>3,285,294,000</b>	<b>100.0%</b>	<b>1,355,796,143</b>	<b>100.0%</b>

Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400 forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Effective for taxable years beginning on or after January 1, 2018, a taxpayer who is allowed a federal child tax credit under section 24 of the Code for the taxable year is allowed a deduction for each qualifying child for whom the taxpayer is allowed the federal tax credit. The amount of the deduction is equal to the amount listed in the above table based on filing status and the taxpayer's adjusted gross income, as calculated under the Code.

SL 2017-57 converted the preexisting child tax credit to a child deduction provision. The Tax Simplification and Reduction Act of 2013 increased the child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers based on filing status and FAGI.

EXHIBIT 14B. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

Income Level	Combined Filing Statuses						Head of Household						Married Filing Jointly					
	D-400 Return [Count]	FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]
<b>FAGI Level</b>																		
<=\$20,000	269,560	26.0%	418,243	1,045,607,500	31.8%	11,463,671	192,606	71.5%	296,102	740,255,000	70.8%	2,878,517	36,661	13.6%	66,911	167,277,500	16.0%	5,291,473
>\$20,000-\$30,000	175,685	17.0%	282,043	696,371,000	21.2%	62,036,146	123,160	70.1%	188,324	470,810,000	67.6%	46,032,585	39,760	22.6%	75,942	189,855,000	27.3%	7,410,069
>\$30,000-\$40,000	140,146	13.5%	230,468	501,333,500	15.3%	118,125,835	85,852	61.3%	129,389	258,778,000	51.6%	79,121,895	46,868	33.4%	90,694	226,735,000	45.2%	30,038,848
>\$40,000-\$45,000	53,843	5.2%	91,091	178,674,000	5.4%	65,461,342	26,889	49.9%	40,342	80,684,000	45.2%	35,538,466	24,351	45.2%	47,126	94,252,000	52.8%	25,676,184
>\$45,000-\$50,000	45,983	4.4%	78,437	139,250,500	4.2%	67,174,646	19,873	43.2%	29,231	43,846,500	31.5%	32,078,377	23,888	51.9%	46,093	92,186,000	66.2%	30,973,669
>\$50,000-\$60,000	76,456	7.4%	130,490	235,799,000	7.2%	136,629,431	26,365	34.5%	37,888	56,832,000	24.1%	51,636,189	47,007	61.5%	88,282	176,564,000	74.9%	78,220,054
>\$60,000-\$75,000	90,311	8.7%	154,199	216,897,000	6.6%	213,276,682	20,796	23.0%	28,803	28,803,000	13.3%	53,150,487	69,408	76.9%	125,233	187,849,500	86.6%	159,913,482
>\$75,000-\$80,000	27,032	2.6%	45,814	63,052,000	1.9%	76,904,342	4,076	15.1%	5,669	2,834,500	4.5%	12,766,781	22,925	84.8%	40,106	60,159,000	95.4%	64,051,381
>\$80,000-\$90,000	48,998	4.7%	83,533	79,509,000	2.4%	157,900,643	5,927	12.1%	8,048	4,024,000	5.1%	20,266,732	43,026	87.8%	75,426	75,426,000	94.9%	137,505,158
>\$90,000-\$100,000	40,625	3.9%	70,591	70,591,000	2.1%	149,626,186	-	-	-	-	-	-	40,577	99.9%	70,517	70,517,000	99.9%	149,456,559
>\$100,000	67,141	6.5%	116,419	58,209,500	1.8%	297,197,219	-	-	-	-	-	-	67,097	99.9%	116,348	58,174,000	99.9%	297,013,527
<b>TOTAL</b>	<b>1,035,780</b>	<b>100.0%</b>	<b>1,701,328</b>	<b>3,285,294,000</b>	<b>100.0%</b>	<b>1,355,796,143</b>	<b>505,544</b>	<b>48.8%</b>	<b>763,796</b>	<b>1,686,867,000</b>	<b>51.3%</b>	<b>333,470,029</b>	<b>461,568</b>	<b>44.6%</b>	<b>842,678</b>	<b>1,398,995,000</b>	<b>42.6%</b>	<b>985,550,404</b>
Income Level	Single						Married Filing Separately						Surviving Spouse					
	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]
<b>FAGI Level</b>																		
<=\$20,000	37,569	13.9%	51,329	128,322,500	12.3%	2,967,941	2,365	0.9%	3,350	8,375,000	0.8%	325,740	359	0.1%	551	1,377,500	0.1%	-
>\$20,000-\$30,000	10,092	5.7%	13,846	27,692,000	4.0%	6,831,119	2,486	1.4%	3,627	7,254,000	1.0%	1,730,491	187	0.1%	304	760,000	0.1%	31,882
>\$30,000-\$40,000	4,342	3.1%	5,918	8,877,000	1.8%	5,268,325	2,924	2.1%	4,224	6,336,000	1.3%	3,595,702	160	0.1%	243	607,500	0.1%	101,065
>\$40,000-\$45,000	1,093	2.0%	1,456	1,456,000	0.8%	1,804,218	1,435	2.7%	2,052	2,052,000	1.1%	2,365,608	75	0.1%	115	230,000	0.1%	76,866
>\$45,000-\$50,000	823	1.8%	1,070	1,070,000	0.8%	1,528,224	1,333	2.9%	1,938	1,938,000	1.4%	2,510,207	66	0.1%	105	210,000	0.2%	84,169
>\$50,000-\$60,000	1,022	1.3%	1,319	659,500	0.3%	2,218,299	1,956	2.6%	2,839	1,419,500	0.6%	4,385,245	106	0.1%	162	324,000	0.1%	169,644
>\$60,000-\$75,000	-	-	-	-	-	-	-	-	-	-	-	-	107	0.1%	163	244,500	0.1%	212,713
>\$75,000-\$80,000	-	-	-	-	-	-	-	-	-	-	-	-	31	0.1%	39	58,500	0.1%	86,180
>\$80,000-\$90,000	-	-	-	-	-	-	-	-	-	-	-	-	45	0.1%	59	59,000	0.1%	128,753
>\$90,000-\$100,000	-	-	-	-	-	-	-	-	-	-	-	-	48	0.1%	74	74,000	0.1%	169,627
>\$100,000	-	-	-	-	-	-	-	-	-	-	-	-	44	0.1%	71	35,500	0.1%	183,692
<b>TOTAL</b>	<b>54,941</b>	<b>5.3%</b>	<b>74,938</b>	<b>168,077,000</b>	<b>5.1%</b>	<b>20,618,126</b>	<b>12,499</b>	<b>1.2%</b>	<b>18,030</b>	<b>27,374,500</b>	<b>0.8%</b>	<b>14,912,993</b>	<b>1,228</b>	<b>0.1%</b>	<b>1,886</b>	<b>3,980,500</b>	<b>0.1%</b>	<b>1,244,591</b>

Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400 forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

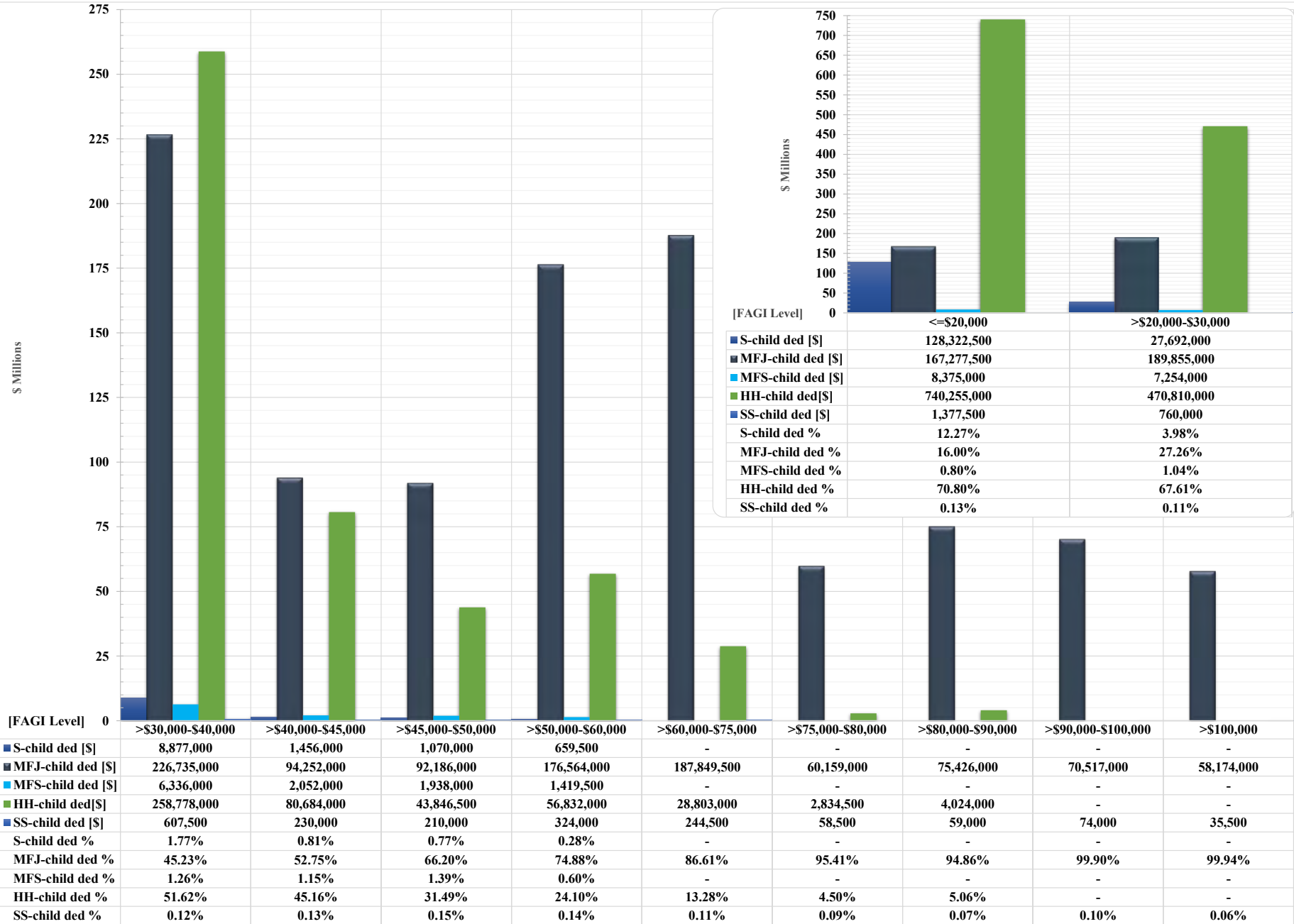
Effective for taxable years beginning on or after January 1, 2018, a taxpayer who is allowed a federal child tax credit under section 24 of the Code for the taxable year is allowed a deduction for each qualifying child for whom the taxpayer is allowed the federal tax credit.

The qualifying child count in the above table reflects the number of dependents for whom the child deduction amount was claimed.

Allowable child deduction amounts are provided in *Exhibit 14A* and are based on filing status and the taxpayer's adjusted gross income, as calculated under the Code.

SL 2017-57 converted the preexisting child tax credit to a child deduction provision. The Tax Simplification and Reduction Act of 2013 increased the child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers based on filing status and FAGI.

Exhibit 14.1 Tax Year 2018 Individual Income Tax [All Returns]: Child Deduction Claimed by Filing Status by FAGI Level



Source: 2018 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

TABLE CI. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

County	2018 Population	Number of Returns Filed			Federal AGI		Modifications to Federal AGI										North Carolina		Computed Gross Tax	Total Credits	Net Tax Liability			Net Tax as a % of Return	Avg Net Tax Per Return	Effective Tax Rate			
		Total	S0 Tax Liability		[includes returns with deficit]		Additions [§ 105-153.5(c),(2); § 105-153.6]		Deduction Amount†† [§ 105-153.5(a)(1),(a)(2)]				Taxable Income		[before residency proration]	[after residency proration]	[before application of tax credits]	Amount			[after application of tax credits]		Total			NCTI	FAGI		
			Total Filed	as a % of County Returns	Amount	Average Per Return	Additions	Other Deductions	Child Deduction	Basic Standard Deduction		Itemized Deduction		[before residency proration]							[after residency proration]	Per capita*						[per capita]	Rank
										Return Count	as a % of Total	Amount	Return Count																
Alamance.....	166,352	70,953	14,088	19.9%	3,998,879,018	56,360	50,886,016	287,369,144	55,909,500	64,574	91.0%	827,638,000	6,379	9.0%	160,860,380	2,717,988,010	2,687,528,607	154,182,885	2,737,168	151,445,717	910	24	1.2%	2,134	5,401%	3.8%			
Alexander.....	38,270	15,530	3,121	20.1%	790,837,288	50,923	12,456,256	61,012,185	11,678,500	14,458	93.1%	190,576,750	1,072	6.9%	26,171,293	513,854,816	509,642,109	29,530,484	399,288	29,131,196	767	42	0.2%	1,876	5,425%	3.7%			
Alleghany.....	11,415	4,347	1,264	29.1%	225,437,829	51,861	11,721,357	29,484,073	3,208,000	4,072	93.7%	55,121,500	275	6.3%	8,450,531	140,895,082	138,791,883	8,358,884	972,849	67,417	641	54	0.1%	1,699	4,859%	3.3%			
Anson.....	25,236	9,039	2,342	25.9%	358,674,335	39,681	7,917,625	34,177,994	8,496,000	8,460	93.6%	105,885,500	579	6.4%	12,870,405	205,162,601	203,972,458	12,164,234	297,307	11,866,927	470	88	0.1%	1,313	5,365%	3.3%			
Ashe.....	27,605	10,661	2,678	25.1%	511,311,935	47,961	15,709,287	59,818,722	6,963,000	9,855	92.4%	132,321,000	806	7.6%	19,465,745	308,452,755	303,570,875	18,497,176	631,637	17,865,539	647	53	0.1%	1,676	5,311%	3.5%			
Avery.....	18,083	6,317	1,615	25.6%	308,415,109	48,823	10,496,073	36,332,532	4,238,500	5,800	91.8%	76,539,750	517	8.2%	12,467,826	189,332,574	185,761,816	11,168,855	301,722	10,867,133	601	64	0.1%	1,720	5,350%	3.5%			
Beaufort.....	47,447	19,611	4,795	24.5%	1,052,231,676	53,655	21,575,713	134,777,291	15,366,000	17,855	91.0%	234,624,250	1,756	9.0%	39,953,375	649,086,473	641,829,916	37,709,936	590,641	37,119,295	782	35	0.3%	1,893	5,413%	3.5%			
Bertie.....	19,711	7,043	2,005	28.5%	285,960,604	40,602	4,965,769	34,115,608	6,183,500	6,607	93.8%	84,383,250	436	6.2%	9,457,231	156,786,784	155,934,290	9,381,660	499,561	8,882,099	451	91	0.1%	1,261	5,206%	3.1%			
Bladen.....	34,526	11,497	3,020	26.3%	498,822,129	43,387	21,053,637	59,967,333	10,953,000	10,636	92.5%	137,810,750	861	7.5%	20,084,639	287,547,803	287,547,803	17,599,704	344,705	17,214,999	499	85	0.1%	1,497	5,391%	3.5%			
Brunswick.....	137,284	59,515	13,071	22.0%	3,978,700,468	66,852	44,442,306	629,303,636	29,605,500	51,344	86.3%	688,499,000	8,171	13.7%	187,415,039	2,488,319,599	2,352,931,322	137,684,584	7,268,590	130,416,075	950	21	1.1%	2,191	5,209%	3.3%			
Buncombe.....	260,797	120,202	22,911	19.1%	7,931,912,430	65,988	202,868,562	651,102,265	63,314,000	105,073	87.4%	1,298,748,500	15,129	12.6%	407,919,517	5,713,696,710	5,543,615,424	318,666,523	12,381,047	306,285,476	1,174	9	2.5%	2,548	5,285%	3.9%			
Burke.....	91,332	34,637	7,860	22.7%	1,661,575,079	47,971	15,117,496	155,508,612	26,870,000	32,310	93.3%	418,609,750	2,327	6.7%	56,489,858	1,019,394,355	1,009,268,391	58,722,301	57,708,599	632	56	0.5%	1,666	5,404%	3.5%				
Cabarrus.....	209,223	90,991	16,538	18.2%	6,177,844,435	67,895	79,462,214	136,862,491	66,066,500	79,515	87.4%	1,034,964,000	11,476	12.6%	274,567,366	4,564,846,292	4,499,531,153	254,575,096	10,124,264	244,450,832	1,168	10	2.0%	2,687	5,280%	4.0%			
Caldwell.....	83,248	32,115	7,238	22.5%	1,490,690,331	46,417	23,509,761	114,774,641	25,750,000	30,317	94.4%	426,440,500	1,798	5.6%	42,640,457	3,930,494,494	3,920,040,602	547,522	533,135,535	638	55	0.4%	1,655	5,443%	3.6%				
Camden.....	10,539	4,285	1,297	30.3%	271,443,368	63,347	1,695,257	35,786,074	2,602,000	3,853	89.9%	51,761,500	432	10.1%	9,811,186	173,177,865	164,679,857	9,458,574	3,031,912	6,426,662	110	61	0.1%	1,500	5,376%	2.4%			
Carteret.....	70,583	30,028	7,655	25.5%	1,948,630,161	64,894	29,294,323	285,515,514	15,033,000	26,591	88.6%	346,736,250	3,437	11.4%	95,160,955	1,235,478,725	1,197,149,675	70,914,217	2,125,617	68,788,600	975	19	0.6%	2,291	5,334%	3.5%			
Catawba.....	23,618	8,875	2,378	26.8%	417,429,995	47,034	5,615,479	38,674,948	6,747,500	8,322	93.8%	108,923,500	553	6.2%	13,056,781	255,642,745	252,669,317	14,901,990	2,114,160	12,787,830	549	74	0.1%	1,441	4,719%	3.1%			
Catawba.....	158,361	73,871	14,563	19.7%	4,448,204,737	60,216	89,132,696	303,760,967	53,713,500	67,270	91.1%	861,855,750	6,601	8.9%	179,080,793	3,138,927,123	3,086,341,483	177,447,154	3,338,980	174,108,174	1,091	16	1.4%	2,357	5,396%	3.9%			
Chatham.....	74,223	32,455	5,844	18.0%	3,106,108,961	95,705	52,574,618	278,621,497	17,000,000	25,931	79.9%	344,820,000	6,524	20.1%	186,555,088	2,331,626,984	2,254,680,889	127,969,397	4,267,757	123,701,645	1,667	3	1.0%	3,811	5,316%	4.0%			
Cherokee.....	29,387	10,777	3,103	28.8%	471,452,710	43,746	4,827,057	55,559,585	7,569,500	10,079	93.5%	134,337,000	698	6.5%	16,057,411	262,756,271	262,756,271	15,118,499	1,497,114	13,621,385	464	90	0.1%	1,264	4,954%	2.9%			
Chowan.....	14,182	5,970	1,670	28.0%	331,938,910	55,601	9,841,669	48,332,556	4,456,500	5,384	90.2%	69,958,000	586	9.8%	20,287,695	198,745,828	195,776,216	11,596,553	837,872	10,758,681	759	43	0.1%	1,802	5,102%	3.2%			
Clay.....	11,516	4,405	1,326	30.1%	223,059,149	50,638	3,736,805	29,793,432	3,052,500	3,976	90.3%	53,936,750	429	9.7%	10,163,889	129,849,383	121,566,007	7,462,300	1,295,145	6,167,155	536	76	0.1%	1,400	4,545%	2.8%			
Cleveland.....	98,993	41,016	9,491	23.1%	2,006,014,668	48,908	28,927,313	164,469,953	36,094,000	38,170	93.1%	495,075,000	2,846	6.9%	23,525,636	1,268,977,392	1,257,853,146	73,113,754	3,793,048	69,320,706	700	49	0.6%	1,690	5,214%	3.5%			
Columbus.....	56,458	19,554	5,415	27.7%	877,120,844	44,856	24,239,499	88,667,564	19,367,500	18,228	93.2%	236,771,000	1,326	6.8%	29,189,156	527,364,623	523,136,137	31,798,895	1,974,976	29,823,919	528	77	0.2%	1,525	5,157%	3.4%			
Craven.....	103,332	40,676	10,200	25.1%	2,395,574,722	58,994	37,128,005	342,158,116	29,677,500	36,963	90.0%	482,322,750	3,713	9.1%	88,658,998	1,489,885,363	1,418,174,459	82,858,096	1,576,457	81,281,639	787	34	0.7%	1,998	5,394%	3.4%			
Cumberland.....	331,354	116,683	33,220	28.5%	5,699,387,800	48,845	76,699,989	725,933,312	111,063,500	106,322	91.1%	1,345,816,500	10,361	8.9%	235,207,933	3,358,066,553	3,170,710,219	188,047,950	2,231,282	185,816,662	561	70	1.5%	1,592	5,434%	3.3%			
Currituck.....	27,268	11,080	3,463	31.3%	691,142,442	62,377	6,949,234	72,347,207	6,402,000	9,729	87.8%	127,996,750	1,351	12.2%	27,739,934	575,705,785	573,439,557	24,813,306	9,921,884	14,891,422	546	73	0.1%	1,344	3,300%	2.2%			
Dare.....	37,080	18,503	4,004	21.6%	1,911,659,659	64,404	20,435,058	140,071,997	9,267,500	15,701	84.9%	197,104,250	2,802	15.1%	63,181,071	802,469,899	762,128,639	44,874,173	2,659,228	42,214,945	1,138	13	0.3%	2,282	5,173%	3.5%			
Davidson.....	167,825	70,852	14,804	20.9%	3,771,562,956	53,322	40,430,497	271,391,979	55,135,000	65,714	92.7%	863,063,250	5,138	7.3%	121,750,901	2,500,653,933	2,480,880,251	143,264,556	1,657,640	141,606,916	844	28	1.2%	1,999	5,435%	3.8%			
Davie.....	42,826	18,430	3,593	19.5%	1,253,842,599	68,033	24,989,044	101,941,017	11,917,000	16,274	88.3%	217,049,000	2,156	11.7%	57,906,252	890,018,374	882,353,960	50,661,127	1,061,737	49,599,390	1,158	12	0.4%	2,691	5,384%	4.0%			
Duplin.....	59,840	19,808	5,265	26.6%	812,924,569	41,040	100,224,970	98,099,090	22,521,500	18,781	94.8%	246,244,250	1,027	5.2%	22,679,279	523,605,420	518,477,733	31,390,914	1,389,229	30,001,685	501	84	0.2%	1,515	5,256%	3.7%			
Durham.....	311,006	136,942	23,794	17.4%	9,856,189,155	71,973	83,092,865	554,934,780	81,182,500	115,347	84.2%	1,401,387,750	21,595	15.8%	510,876,204	7,390,990,786	7,165,449,258	404,869,634	10,455,021	394,414,613	1,268	8	3.2%	2,880	5,357%	4.0%			
Edgecombe.....	52,642	18,871	5,271	27.9%	779,942,044	41,330	24,269,591	79,340,469	19,560,000	17,629	93.4%	220,759,000	1,242	6.6%	33,232,589	451,319,577	449,111,234	27,664,723	609,367	27,055,356	514	81	0.2%	1,434	5,378%				

TABLE CI. TAX YEAR 2018 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2018 Population	Number of Returns Filed		Federal AGI		Modifications to Federal AGI:										North Carolina		Computed Gross Tax [before application of tax credits]	Net Tax Liability [after application of tax credits]			Net Tax as a % of Total	Avg Net Tax Per Return	Effective Tax Rate		
		S0 Tax Liability [after tax credits]		[includes returns with deficit]		Additions [§ 105-153.5(c),(2); § 105-153.6]		Deduction Amount†† [§ 105-153.5(a)(1),(a)(2)]		Basic Standard Deduction Allowances:		Itemized Deduction Allowances:		Taxable Income [includes returns with deficit]		Total Credits Taken	Per capita*									
		Total	as a % of County Returns	Amount [S]	Average Per Return [S]	Child	Other	MFJ/SS=\$17,500	MFS=\$8,750	Return Count	as a % of Total	Return Count	as a % of Total	Amount [S]	[before residency proration]		[after residency proration]		Amount [S]	amt [S]	Rank					
		Filed				Deductions [S]	Deduction Amount† [S]	Return Count	Return Count	Return Count	Return Count	Return Count	Return Count	Return Count	Return Count		Return Count		Return Count	Return Count	Return Count				Return Count	
Northampton	20,648	6,946	2,020	29.1%	305,272.161	43,949	5,955,735	40,784,714	5,587,000	6,375	91.8%	81,149,250	571	8.2%	12,725,639	170,981,293	167,941,761	10,090,888	1,283,381	8,807,507	427	94	0.1%	1,268	4,800%	2.9%
Orange	198,741	60,450	17,415	28.8%	2,878,161,111	47,612	26,054,908	375,877,035	57,526,000	56,910	94.1%	748,056,750	3,540	5.9%	77,869,587	1,644,886,647	1,468,049,918	88,205,032	1,378,186	86,646,846	436	93	0.7%	1,433	5,413%	3.0%
Onslow	145,784	57,317	9,978	17.4%	6,348,406,999	110,760	91,829,805	390,780,026	24,063,000	45,249	78.9%	563,207,750	12,068	21.1%	343,176,068	5,119,009,960	4,990,016,265	283,509,047	12,297,501	271,211,546	1,860	1	2.2%	4,732	5,260%	4.3%
Pamlico	13,332	5,056	1,283	25.4%	295,472,297	58,440	4,807,378	48,599,965	3,151,000	4,592	90.8%	61,209,750	464	9.2%	10,573,559	176,745,401	171,055,582	10,162,508	273,876	9,888,632	742	45	0.1%	1,956	5,351%	3.3%
Pasquotank	39,934	15,834	4,971	31.4%	764,943,026	48,310	7,087,204	107,620,634	13,485,500	14,538	91.8%	185,944,500	1,296	8.2%	28,292,798	436,686,798	422,952,187	25,053,631	4,196,659	20,856,972	522	78	0.2%	1,317	4,578%	2.7%
Pender	62,107	23,924	5,394	22.5%	1,445,705,778	60,429	20,949,106	121,568,984	17,765,000	21,349	89.2%	283,284,750	2,575	10.8%	57,714,836	986,321,314	952,441,885	55,159,972	1,513,810	53,646,162	864	26	0.4%	2,242	5,348%	3.7%
Perquimans	13,668	5,201	1,484	28.5%	282,218,867	54,262	3,527,628	50,411,836	3,623,000	4,668	89.8%	62,469,750	533	10.2%	12,349,690	156,892,219	151,290,773	9,054,702	1,187,536	7,867,166	576	68	0.1%	1,513	4,778%	2.8%
Person	40,113	16,330	3,599	22.0%	822,939,252	50,394	6,871,086	68,198,965	11,756,500	15,190	93.0%	197,156,750	1,140	7.0%	25,812,590	526,885,533	521,688,358	30,512,526	932,108	29,580,148	737	46	0.2%	1,811	5,331%	3.6%
Pitt	178,481	66,934	15,383	23.0%	4,015,392,326	59,990	69,917,828	308,043,059	52,818,500	60,543	90.5%	757,685,250	6,391	9.5%	169,793,078	2,796,970,267	2,755,897,224	158,643,752	3,455,331	155,188,421	869	25	1.3%	2,119	5,379%	3.9%
Polk	21,508	8,202	1,958	23.9%	503,109,860	61,340	9,405,480	59,101,066	4,565,500	7,033	85.7%	92,617,000	1,169	14.3%	32,504,475	323,727,299	311,424,916	18,637,166	2,626,737	16,010,429	744	44	0.1%	1,952	4,724%	3.2%
Randolph	143,958	60,714	12,971	21.4%	2,989,547,955	49,240	40,848,418	207,410,115	51,238,000	57,202	94.2%	751,835,000	3,512	5.8%	81,195,533	1,938,717,725	1,927,003,236	111,912,296	1,257,190	110,655,100	769	40	0.9%	1,823	5,437%	3.7%
Richmond	45,187	17,575	4,845	27.6%	731,347,243	41,613	6,052,872	68,785,770	17,992,000	16,703	95.0%	212,663,500	872	5.0%	20,318,782	417,640,063	410,297,881	24,530,619	947,556	23,583,063	522	79	0.2%	1,342	5,287%	3.2%
Robeson	131,482	43,483	12,625	29.0%	1,666,781,019	38,332	20,477,447	144,970,437	50,222,500	40,996	94.3%	522,817,750	2,487	5.7%	56,320,775	910,127,004	902,801,607	55,577,099	1,499,350	54,077,749	411	98	0.4%	1,244	5,351%	3.2%
Rockingham	91,626	37,604	8,524	22.7%	1,858,286,482	49,417	21,579,912	155,509,223	29,215,000	35,254	93.8%	489,340,000	2,350	6.2%	54,288,630	1,181,513,541	1,171,169,919	67,722,931	2,649,455	65,073,476	710	48	0.5%	1,730	5,284%	3.5%
Rowan	141,957	60,157	13,155	21.9%	3,105,730,440	51,627	46,309,500	248,525,959	48,897,500	55,424	92.1%	716,322,250	4,733	7.9%	117,444,227	2,020,850,004	2,004,206,527	116,024,910	2,841,838	113,183,072	797	33	0.9%	1,881	5,364%	3.6%
Rutherford	68,377	25,460	6,153	24.2%	1,189,021,615	46,702	13,938,022	102,816,200	20,789,500	23,807	93.5%	312,480,000	1,653	6.5%	38,489,033	728,384,904	717,105,663	42,637,297	3,780,731	38,856,566	568	69	0.3%	1,526	5,011%	3.3%
Sampson	63,896	24,124	6,268	26.0%	1,102,218,244	45,690	53,232,099	117,037,724	25,640,000	22,759	94.3%	299,706,750	1,365	5.7%	33,517,266	679,548,603	676,051,667	41,225,407	1,257,882	39,967,525	626	58	0.3%	1,657	5,331%	3.6%
Scotland	35,715	13,088	3,840	29.3%	546,141,766	41,728	6,230,541	53,877,877	14,218,000	12,084	92.3%	154,495,250	1,004	7.7%	25,019,134	304,762,046	301,320,237	18,081,088	867,754	17,213,334	482	87	0.1%	1,315	5,235%	3.2%
Stanly	63,343	25,575	5,194	20.3%	1,390,681,900	54,377	32,255,621	113,838,586	19,596,000	23,536	92.0%	307,924,750	2,039	8.0%	49,383,551	932,194,634	924,745,218	53,730,981	1,125,782	52,605,199	830	29	0.4%	2,057	5,384%	3.8%
Stokes	46,453	19,599	3,972	20.3%	1,007,292,033	51,395	16,702,768	81,687,938	13,059,000	18,436	94.1%	244,986,000	1,163	5.9%	26,265,378	657,996,485	654,400,069	37,779,998	672,053	37,107,445	799	32	0.3%	1,893	5,401%	3.7%
Surry	73,175	27,572	6,544	23.7%	1,385,552,650	50,252	42,644,128	121,243,632	21,977,500	25,952	94.1%	343,325,500	1,620	5.9%	41,142,033	900,508,113	893,711,787	52,441,657	2,399,439	50,042,218	684	51	0.4%	1,815	5,247%	3.6%
Swain	14,453	7,217	3,608	50.0%	298,974,195	41,426	3,679,568	140,049,382	6,211,500	6,977	96.7%	87,050,250	240	3.3%	5,787,486	63,555,145	6,628,395	136,446	6,491,949	449	92	0.1%	900	5,386%	2.2%	
Transylvania	34,975	13,542	3,000	22.2%	816,831,372	60,318	12,476,543	98,681,994	8,047,500	11,993	88.6%	158,355,750	1,549	11.4%	43,295,388	520,927,283	499,673,640	29,264,781	1,314,092	27,950,689	799	31	0.2%	2,064	5,252%	3.4%
Tyrrell	4,255	1,434	435	30.3%	53,101,917	37,031	934,827	6,880,710	1,408,000	1,363	95.0%	17,470,250	71	5.0%	1,356,594	26,921,190	26,731,080	1,786,536	30,298	1,756,238	413	97	0.0%	1,225	5,406%	3.3%
Union	232,217	94,926	17,912	18.9%	8,474,707,242	89,277	259,081,369	469,856,864	62,072,500	78,284	82.5%	1,033,597,250	16,642	17.5%	437,195,757	6,731,066,240	6,566,173,503	372,746,908	26,150,040	346,596,868	1,493	5	2.8%	3,651	5,113%	4.1%
Vance	45,636	17,728	4,684	26.4%	756,543,892	42,675	13,167,479	69,847,666	18,444,000	16,401	92.5%	206,634,750	1,327	7.5%	30,708,836	444,076,119	442,027,119	26,248,200	889,277	25,358,923	556	72	0.2%	1,430	5,313%	3.4%
Wake	1,068,112	478,154	77,912	16.3%	45,370,805,699	94,887	808,947,901	2,225,245,572	241,165,500	394,249	82.5%	4,975,810,000	83,905	17.5%	2,223,988,511	36,513,544,017	35,731,045,312	2,005,076,305	76,849,130	1,928,227,175	1,805	2	15.8%	4,033	5,288%	4.2%
Warren	20,051	6,114	1,593	26.1%	252,681,238	41,328	2,954,629	30,818,818	5,638,500	5,598	91.6%	71,249,500	516	8.4%	11,486,926	136,442,023	133,023,531	8,222,007	484,550	7,737,457	386	99	0.1%	1,266	5,175%	3.1%
Washington	12,088	4,570	1,221	26.7%	191,898,273	41,991	3,469,590	25,145,826	3,906,000	4,250	93.0%	54,370,750	320	7.0%	6,362,209	105,583,078	104,633,284	6,303,573	88,232	6,215,314	514	80	0.1%	1,360	5,422%	3.2%
Watauga	57,143	19,337	4,477	23.3%	1,173,100,167	60,981	21,194,384	114,131,696	8,956,500	16,915	87.9%	211,681,750	2,322	12.1%	67,385,336	794,139,269	771,759,151	45,451,320	1,221,634	44,229,686	774	39	0.4%	2,299	5,351%	3.8%
Wayne	124,523	44,604	11,175	25.1%	2,174,544,491	48,752	29,775,303	260,945,368	42,033,000	41,390	92.8%	532,192,500	3,214	7.2%	73,256,614	1,295,892,312	1,262,890,899	74,922,234	1,004,452	73,917,782	594	66	0.6%	1,657	5,425%	3.4%
Wilkes	69,847	27,579	6,491	23.5%	1,345,284,622	48,779	22,186,754	115,629,030	21,955,000	26,032	94.4%	345,520,000	1,547	5.6%	42,953,344	841,414,002	836,370,267	49,522,413	1,132,409	48,390,004	693	50	0.4%	1,755	5,373%	3.6%
Wilson	81,812	36,370	8,778	24.1%	1,838,090,596	50,539	36,010,921	165,199,835	32,925,000	33,290	91.5%	426,133,750	3,080	8.5%	72,788,618	1,177,054,314	1,167,469,588	68,781,675	915,494	67,866,181	830	30	0.6%	1,866	5,426%	3.7%
Yadkin	38,03																									

TABLE C2. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																								
	< \$10,000					\$10,000 - \$19,999					\$20,000 - \$29,999					\$30,000 - \$39,999					\$40,000 - \$49,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance..	9,504	13.4%	138,729	0.1%	15	11,059	15.6%	2,059,283	1.4%	186	9,801	13.8%	5,916,167	3.9%	604	8,193	11.5%	8,879,793	5.9%	1,084	6,261	8.8%	9,622,085	6.4%	1,537
Alexander..	2,198	14.2%	19,472	0.1%	9	2,419	15.6%	491,097	1.7%	203	2,159	13.9%	1,285,045	4.4%	595	1,814	11.7%	1,944,914	6.7%	1,072	1,405	9.0%	2,125,642	7.3%	1,513
Alleghany..	762	17.5%	11,255	0.2%	15	715	16.4%	111,510	1.5%	156	615	14.1%	283,162	3.8%	460	524	12.1%	462,363	6.3%	882	335	7.7%	428,833	5.8%	1,280
Anson.....	1,475	16.3%	35,627	0.3%	24	1,783	19.7%	286,602	2.4%	161	1,595	17.6%	918,735	7.7%	576	1,134	12.5%	1,180,055	9.9%	1,041	791	8.8%	1,172,470	9.9%	1,482
Ashe.....	1,767	16.6%	32,526	0.2%	18	1,805	16.9%	341,252	1.9%	189	1,493	14.0%	828,283	4.6%	555	1,188	11.1%	1,197,633	6.7%	1,008	848	8.0%	1,202,471	6.7%	1,418
Avery.....	1,098	17.4%	6,131	0.1%	6	1,096	17.4%	205,676	1.9%	188	889	14.1%	490,084	4.5%	551	673	10.7%	682,628	6.3%	1,014	524	8.3%	743,898	6.8%	1,420
Beaufort...	2,866	14.6%	24,167	0.1%	8	3,450	17.6%	525,540	1.4%	152	2,716	13.8%	1,486,249	4.0%	547	1,998	10.2%	2,000,970	5.4%	1,001	1,505	7.7%	2,139,592	5.8%	1,422
Bertie.....	1,125	16.0%	9,600	0.1%	8	1,412	20.0%	212,660	2.4%	151	1,225	17.4%	661,543	7.4%	540	891	12.7%	860,996	9.7%	966	604	8.6%	834,025	9.4%	1,381
Bladen.....	1,799	15.6%	79,318	0.5%	44	2,139	18.6%	336,470	2.0%	157	1,758	15.3%	955,517	5.6%	544	1,537	13.4%	1,557,600	9.0%	1,013	942	8.2%	1,356,121	7.9%	1,440
Brunswick..	7,936	13.3%	60,822	0.0%	8	8,073	13.6%	1,440,139	1.1%	178	6,664	11.2%	3,623,995	2.8%	544	5,264	8.8%	4,987,154	3.8%	947	4,367	7.3%	5,750,856	4.4%	1,317
Buncombe..	16,447	13.7%	438,269	0.1%	27	17,555	14.6%	3,832,419	1.3%	218	16,525	13.7%	10,701,394	3.5%	648	13,598	11.3%	15,065,220	4.9%	1,108	9,870	8.2%	15,147,985	4.9%	1,535
Burke.....	5,025	14.5%	29,897	0.1%	6	5,639	16.3%	1,039,409	1.8%	184	5,279	15.2%	3,103,359	5.4%	588	4,519	13.0%	4,751,756	8.2%	1,052	3,079	8.9%	4,497,189	7.8%	1,461
Cabarrus...	11,820	13.0%	214,352	0.1%	18	12,465	13.7%	2,375,499	1.0%	191	10,496	11.5%	6,285,838	2.6%	599	9,038	9.0%	9,807,830	4.0%	1,085	7,298	8.0%	11,199,766	4.6%	1,535
Caldwell...	4,955	15.6%	189,642	0.4%	38	5,396	16.8%	1,007,298	1.9%	187	5,190	16.2%	3,067,432	5.8%	591	3,891	12.1%	4,104,213	7.7%	1,055	2,664	8.3%	4,051,404	7.6%	1,521
Camden.....	556	13.0%	10,198	0.2%	18	473	11.0%	81,458	1.3%	172	445	10.4%	202,988	3.2%	458	397	9.3%	301,047	4.7%	758	330	7.7%	341,403	5.3%	1,035
Carter.....	4,427	14.7%	68,816	0.1%	16	4,354	14.5%	823,595	1.2%	189	3,657	12.2%	2,003,526	2.9%	548	2,776	9.2%	2,663,575	3.9%	960	2,226	7.4%	3,001,731	4.4%	1,348
Caswell....	1,242	14.0%	13,886	0.1%	11	1,492	16.8%	237,445	1.9%	159	1,344	15.1%	679,302	5.3%	505	1,126	12.7%	1,033,056	8.1%	917	778	8.8%	999,046	7.8%	1,284
Catawba...	10,595	14.3%	65,452	0.0%	6	10,728	14.5%	2,159,020	1.2%	201	10,259	13.9%	6,289,810	3.6%	613	8,681	11.8%	9,523,871	5.5%	1,097	6,467	8.8%	9,946,147	5.7%	1,538
Chatham...	3,881	12.0%	40,400	0.0%	10	3,628	11.2%	697,770	0.6%	192	3,307	10.2%	1,886,271	1.5%	570	2,707	8.3%	2,739,218	2.2%	1,012	2,143	6.6%	3,095,655	2.5%	1,445
Cherokee...	1,803	16.7%	9,409	0.1%	5	2,020	18.7%	327,453	2.4%	162	1,612	15.0%	793,333	5.8%	492	1,173	10.9%	1,045,848	7.7%	892	904	8.4%	1,122,633	8.2%	1,242
Chowan.....	893	15.0%	3,592	0.0%	4	1,102	18.5%	166,355	1.5%	151	807	13.5%	450,618	4.2%	558	645	10.8%	629,822	5.9%	976	459	7.7%	575,577	5.3%	1,254
Clay.....	776	17.6%	3,858	0.1%	5	716	16.3%	91,168	1.5%	127	604	13.7%	270,312	4.4%	448	455	10.3%	368,866	6.0%	811	337	7.7%	377,489	6.1%	1,120
Cleveland..	6,234	15.2%	76,543	0.1%	12	7,082	17.3%	1,222,929	1.8%	173	5,929	14.5%	3,344,831	4.8%	564	4,794	11.7%	4,907,080	7.1%	1,024	3,518	8.6%	5,094,119	7.3%	1,448
Columbus..	3,148	16.1%	59,715	0.2%	19	3,957	20.2%	575,953	1.9%	146	3,063	15.7%	1,585,736	5.3%	518	2,285	11.7%	2,282,471	7.7%	999	1,548	7.9%	2,133,052	7.2%	1,378
Craven.....	5,570	13.7%	66,709	0.1%	12	6,291	15.5%	1,127,221	1.4%	179	5,385	13.2%	2,916,829	3.6%	542	4,199	10.3%	3,949,851	4.9%	941	3,252	8.0%	4,270,854	5.3%	1,313
Cumberland	17,604	15.1%	200,870	0.1%	11	21,900	18.8%	3,537,170	1.9%	162	17,843	15.3%	9,444,548	5.1%	529	13,566	11.6%	12,912,656	6.9%	952	9,625	8.2%	12,982,253	7.0%	1,349
Currituck...	1,496	13.5%	8,809	0.1%	6	1,498	13.5%	254,756	1.7%	170	1,264	11.4%	601,726	4.0%	476	1,042	9.4%	793,771	5.3%	762	807	7.3%	799,890	5.4%	991
Dare.....	2,847	15.4%	18,438	0.0%	6	2,552	13.8%	552,473	1.3%	216	2,256	12.2%	1,415,372	3.4%	627	1,892	10.2%	2,042,713	4.8%	1,080	1,506	8.1%	2,204,342	5.2%	1,464
Davidson...	10,216	14.4%	128,680	0.1%	13	10,975	15.5%	2,004,467	1.4%	183	9,552	13.5%	5,707,585	4.0%	598	8,112	11.4%	8,627,204	6.1%	1,064	6,017	8.5%	9,097,956	6.4%	1,512
Davie.....	2,526	13.7%	18,044	0.0%	7	2,425	13.2%	455,639	0.9%	188	2,180	11.8%	1,310,998	2.6%	601	1,849	10.0%	1,924,665	3.9%	1,041	1,431	7.8%	2,106,473	4.2%	1,472
Duplin.....	3,108	15.7%	1,623,274	5.4%	522	3,824	19.3%	628,774	2.1%	164	3,236	16.3%	1,748,738	5.8%	540	2,654	13.4%	2,697,771	9.0%	1,016	1,742	8.8%	2,506,872	8.4%	1,439
Durham.....	16,183	11.8%	208,926	0.1%	13	18,716	13.7%	3,612,690	0.9%	193	16,081	11.7%	10,167,817	2.6%	632	14,791	10.8%	16,697,377	4.2%	1,129	11,589	8.5%	18,665,405	4.7%	1,611
Edgecombe..	3,134	16.6%	14,526	0.1%	5	4,176	22.1%	609,652	2.3%	146	3,282	17.4%	1,810,713	6.7%	552	2,324	12.3%	2,432,275	9.0%	1,047	1,466	7.8%	2,199,158	8.1%	1,500
Forsyth....	21,854	13.6%	294,216	0.1%	13	24,962	15.5%	4,609,199	1.1%	185	21,060	13.1%	12,545,462	2.9%	596	17,299	10.8%	18,709,713	4.3%	1,082	13,036	8.1%	20,027,104	4.6%	1,536
Franklin...	3,586	13.9%	32,467	0.1%	9	3,823	14.8%	683,711	1.3%	179	3,223	12.5%	1,853,553	3.5%	575	2,835	11.0%	2,998,227	5.6%	1,058	2,190	8.5%	3,297,342	6.2%	1,506
Gaston.....	12,834	13.6%	85,375	0.0%	7	14,410	15.3%	2,645,936	1.3%	184	12,523	13.3%	7,446,849	3.7%	595	10,678	11.3%	11,441,457	5.7%	1,071	8,227	8.7%	12,552,169	6.2%	1,526
Gates.....	510	12.6%	2,218	0.1%	4	577	14.3%	70,422	1.6%	122	533	13.2%	210,693	4.9%	395	425	10.5%	266,874	6.2%	628	357	8.9%	281,397	6.6%	788
Graham....	472	15.4%	6,737	0.2%	14	601	19.6%	81,454	2.0%	136	436	14.2%	213,366	5.2%	489	361	11.8%	312,419	7.7%	865	268	8.7%	291,904	7.2%	1,089
Granville...	3,081	12.7%	18,892	0.0%	6	3,292	13.5%	576,372	1.1%	175	3,202	13.2%	1,842,736	3.5%	575	2,954	12.1%	3,083,912	5.9%	1,044	2,134	8.8%	3,179,271	6.1%	1,490
Greene.....	990	14.7%	12,231	0.1%	12	1,257	18.7%	198,908	1.8%	158	1,072	16.0%	598,224	5.5%	558	882	13.1%	924,560	8.5%	1,048	563	8.4%	825,276	7.6%	1,466
Guilford...	31,984	14.2%	777,589	0.1%	24	36,566	16.2%	6,866,278	1.1%	188	30,347	13.4%	18,355,696	3.0%	605	24,290	10.8%	26,440,498	4.4%	1,089	18,424	8.2%	28,466,155	4.7%	1,545
Halifax.....	3,211	16.1%	32,200	0.1%	10	4,013	20.1%	593,181	2.1%	148	3,356	16.8%	1,771,501	6.4%	528	2,471	12.4%	2,402,988	8.7%	972	1,663	8.3%	2,281,504	8.3%	1,372
Harnett....	6,387	14.2%	71,622	0.1%	11	7,240	16.1%	1,226,457	1.5%	169	6,319	14.1%	3,466,350	4.3%	549	4,933	11.0%	4,933,053	6.1%	1,000	3,890	8.7%	5,512,699	6.8%	1,417
Haywood...	3,892	14.4%	29,933	0.1%	8	4,383	16.3%	868,735	1.8%	198	3,763	14.0%	2,202,254	4.5%	585	2,844	10.6%	2,940,607	6.0%	1,034	2,271	8.4%	3,304,057	6.7%	1,455
Henderson...	6,985	13.6%	174,276	0.2%	25	7,085	13.8%	1,406,897	1.2%	199	6,599	12.9%	3,904,948	3.5%	592	5,352	10.4%	5,486,748	4.8%	1,025	4,108	8.0%	5,938,182	5.2%	1,446
Hertford...	1,161	15.5%	6,225	0.1%	5	1,455	19.5%	203,119	2.0%	140	1,254	16.8%	618,152	6.1%	493	925	12.4%	783,818	7.8%	847	630	8.4%	804,827	8.0%	1,278
Hoke.....	2,443	14.2%	20,434	0.1%	8	3,243	18.8%	476,546	2.1%	147	2,771	16.1%	1,452,106	6.4%	524	2,143	12.4%	2,049,347	9.1%	956	1,482	8.6%	2,072,389	9.2%	1,398
Hyde.....	318	18.2%	686	0.0%	2	352	20.1%	57,211	2.2%	1															



TABLE C2. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999				\$60,000 - \$69,999				\$70,000 - \$79,999				\$80,000 - \$89,999				\$90,000 - \$99,999								
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance..	4,568	6.4%	8,867,899	5.9%	1,941	3,742	5.3%	8,812,705	5.8%	2,355	3,174	4.5%	8,803,753	5.8%	2,774	2,592	3.7%	8,451,545	5.6%	3,261	2,204	3.1%	8,151,381	5.4%	3,698
Alexander..	1,127	7.3%	2,161,543	7.4%	1,918	924	5.9%	2,125,165	7.3%	2,300	725	4.7%	2,045,625	7.0%	2,822	615	4.0%	2,035,103	7.0%	3,309	497	3.2%	1,818,501	6.2%	3,659
Alleghany..	313	7.2%	495,243	6.7%	1,582	219	5.0%	428,180	5.8%	1,955	183	4.2%	397,818	5.4%	2,174	139	3.2%	375,887	5.1%	2,704	126	2.9%	361,159	4.9%	2,866
Anson.....	517	5.7%	986,522	8.3%	1,908	386	4.3%	874,791	7.4%	2,266	306	3.4%	809,122	6.8%	2,644	253	2.8%	788,468	6.6%	3,116	188	2.1%	627,933	5.3%	3,340
Ashe.....	707	6.6%	1,249,395	7.0%	1,767	592	5.6%	1,280,221	7.2%	2,163	459	4.3%	1,206,395	6.8%	2,628	382	3.6%	1,144,468	6.4%	2,996	289	2.7%	978,575	5.5%	3,386
Avery.....	387	6.1%	688,024	6.3%	1,778	310	4.9%	680,895	6.3%	2,196	288	4.6%	778,585	7.2%	2,703	205	3.2%	600,655	5.5%	2,930	169	2.7%	598,478	5.5%	3,541
Beaufort...	1,196	6.1%	2,136,486	5.8%	1,786	929	4.7%	1,967,285	5.3%	2,118	818	4.2%	2,147,199	5.8%	2,625	745	3.8%	2,248,624	6.1%	3,018	606	3.1%	1,994,448	5.4%	3,291
Bertie.....	459	6.5%	810,679	9.1%	1,766	288	4.1%	600,462	6.8%	2,085	231	3.3%	557,401	6.3%	2,413	167	2.4%	480,023	5.4%	2,874	129	1.8%	438,881	4.9%	3,402
Bladen.....	715	6.2%	1,256,707	7.3%	1,758	566	4.9%	1,297,460	7.5%	2,292	435	3.8%	1,110,877	6.5%	2,554	326	2.8%	972,877	5.7%	2,984	284	2.5%	993,163	5.8%	3,497
Brunswick..	3,764	6.3%	6,208,753	4.8%	1,650	3,175	5.3%	6,256,675	4.8%	1,971	2,749	4.6%	6,296,698	4.8%	2,291	2,573	4.3%	6,718,592	5.2%	2,290	3,879	3.8%	6,707,611	5.1%	2,929
Buncombe..	7,450	6.2%	14,191,089	4.6%	1,905	6,149	5.1%	14,116,672	4.6%	2,296	5,066	4.2%	13,504,134	4.4%	2,666	4,162	3.5%	12,891,891	4.2%	3,098	3,571	3.0%	12,668,668	4.1%	3,548
Burke.....	2,349	6.8%	4,335,675	7.5%	1,846	1,837	5.3%	4,145,475	7.2%	2,257	1,525	4.4%	4,105,856	7.1%	2,692	1,160	3.3%	3,590,664	6.2%	3,095	928	2.7%	3,237,306	5.6%	3,488
Cabarrus...	5,740	6.3%	11,270,765	4.6%	1,964	4,683	5.1%	11,112,923	4.5%	2,373	4,016	4.4%	11,269,383	4.6%	2,806	3,608	4.0%	11,905,910	4.9%	3,300	3,176	3.5%	12,010,545	4.9%	3,782
Caldwell...	2,114	6.6%	3,941,687	7.4%	1,865	1,736	5.4%	3,982,372	7.5%	2,294	1,331	4.1%	3,713,598	7.0%	2,790	1,049	3.3%	3,390,613	6.4%	3,232	861	2.7%	3,179,985	6.0%	3,693
Camden.....	282	6.6%	337,070	5.2%	1,195	253	5.9%	361,232	5.6%	1,428	250	5.8%	387,175	6.0%	1,549	230	3.4%	453,721	7.1%	1,973	209	4.9%	406,480	6.3%	1,945
Carteret....	1,879	6.3%	3,081,055	4.5%	1,640	1,621	5.4%	3,205,909	4.7%	1,978	1,371	4.6%	3,184,027	4.6%	2,322	1,233	4.1%	3,367,496	4.9%	2,731	1,079	3.6%	3,395,117	4.9%	3,147
Caswell....	605	6.8%	939,606	7.3%	1,553	446	5.0%	875,298	6.8%	1,963	350	3.9%	817,339	6.4%	2,335	314	3.5%	859,157	6.7%	2,736	294	3.3%	943,250	7.4%	3,208
Catawba....	4,795	6.5%	9,257,301	5.3%	1,931	4,021	5.4%	9,374,043	5.4%	2,331	3,248	4.4%	8,968,990	5.2%	2,761	2,615	3.5%	8,432,455	4.8%	3,225	2,229	3.0%	8,169,175	4.7%	3,665
Chatham....	1,725	5.3%	3,131,668	2.5%	1,815	1,565	4.8%	3,459,954	2.8%	2,211	1,330	4.1%	3,415,457	2.8%	2,568	1,236	3.8%	3,664,978	3.0%	2,965	1,112	3.4%	3,777,361	3.1%	3,397
Cherokee...	701	6.5%	1,101,715	8.1%	1,572	569	5.3%	1,032,059	7.6%	1,814	429	4.0%	987,126	7.2%	2,301	338	3.1%	892,091	6.5%	2,639	263	2.4%	824,500	6.1%	3,135
Chowan....	345	5.8%	531,532	4.9%	1,541	284	4.8%	520,997	4.8%	1,834	225	3.8%	470,557	4.4%	2,091	210	3.5%	558,521	5.2%	2,660	204	3.4%	674,199	6.3%	3,305
Clay.....	262	5.9%	360,577	5.8%	1,376	224	5.1%	343,570	5.6%	1,534	201	4.6%	407,341	6.6%	2,027	149	3.4%	335,189	5.4%	2,250	142	3.2%	403,092	6.5%	2,839
Cleveland..	2,647	6.5%	4,903,584	7.1%	1,853	2,099	5.1%	4,652,906	6.7%	2,217	1,795	4.4%	4,628,119	6.7%	2,578	1,485	3.6%	4,530,698	6.5%	3,051	1,152	2.8%	4,062,666	5.9%	3,527
Columbus..	1,125	5.8%	1,949,430	6.5%	1,733	897	4.6%	1,866,878	6.3%	2,081	696	3.6%	1,778,126	6.0%	2,555	570	2.9%	1,705,321	5.7%	2,992	482	2.5%	1,638,499	5.5%	3,399
Craven.....	2,673	6.6%	4,366,819	5.4%	1,634	2,191	5.4%	4,332,255	5.3%	1,977	1,881	4.6%	4,424,691	5.4%	2,352	1,619	4.0%	4,496,741	5.5%	2,777	1,407	3.5%	4,517,717	5.6%	3,211
Cumberland	6,953	6.0%	11,764,339	6.3%	1,692	5,513	4.7%	10,957,593	5.9%	1,988	4,403	3.8%	10,356,346	5.6%	2,352	3,550	3.0%	9,791,552	5.3%	2,758	2,903	2.5%	9,091,574	4.9%	3,132
Currituck..	746	6.7%	791,271	5.3%	1,061	590	5.3%	818,002	5.5%	1,386	514	4.6%	794,369	5.3%	1,545	489	4.4%	778,706	5.2%	1,592	460	4.2%	832,547	5.6%	1,810
Dare.....	1,165	6.3%	2,095,113	5.0%	1,798	983	5.3%	2,076,596	4.9%	2,113	766	4.3%	1,950,393	4.6%	2,450	703	3.8%	1,926,625	4.6%	2,741	581	3.1%	1,822,117	4.3%	3,136
Davidson...	4,686	6.6%	9,048,306	6.4%	1,931	3,848	5.4%	8,920,016	6.3%	2,318	3,189	4.5%	8,995,385	6.4%	2,821	2,806	4.0%	9,220,093	6.5%	3,286	2,359	3.3%	8,799,573	6.2%	3,730
Davie.....	1,152	6.3%	2,133,725	4.3%	1,852	1,039	5.6%	2,380,257	4.8%	2,291	859	4.7%	2,287,474	4.6%	2,663	794	4.3%	2,503,838	5.0%	3,153	641	3.5%	2,279,829	4.6%	3,557
Duplin.....	1,140	5.8%	2,089,349	7.0%	1,833	816	4.1%	1,843,494	6.1%	2,259	659	3.3%	1,786,628	6.0%	2,711	570	2.9%	1,781,111	5.9%	3,125	456	2.3%	1,634,457	5.4%	3,584
Durham....	9,449	6.9%	19,466,140	4.9%	2,060	7,364	5.4%	18,140,416	4.6%	2,463	5,927	4.3%	17,146,728	4.3%	2,893	5,045	3.7%	16,884,776	4.3%	3,347	4,352	3.2%	16,331,954	4.1%	3,753
Edgecombe..	993	5.3%	1,898,196	7.0%	1,912	735	3.9%	1,676,891	6.2%	2,281	609	3.2%	1,578,450	5.8%	2,592	496	2.6%	1,552,208	5.7%	3,129	333	1.8%	1,192,124	4.4%	3,580
Forsyth....	10,142	6.3%	19,705,822	4.5%	1,943	8,039	5.0%	18,754,340	4.3%	2,333	6,803	4.2%	18,726,611	4.3%	2,753	5,600	3.5%	18,034,920	4.1%	3,221	4,825	3.0%	17,750,894	4.1%	3,679
Franklin...	1,778	6.9%	3,379,338	6.3%	1,901	1,425	5.5%	3,323,544	6.2%	2,332	1,187	4.6%	3,283,816	6.2%	2,766	1,067	4.1%	3,418,433	6.4%	3,204	893	3.5%	3,241,368	6.1%	3,630
Gaston....	6,310	6.7%	12,239,593	6.1%	1,940	5,053	5.4%	11,861,567	5.9%	2,347	4,064	4.3%	11,206,415	5.6%	2,757	3,464	3.7%	11,124,869	5.5%	3,212	2,909	3.1%	10,685,387	5.3%	3,673
Gates.....	325	8.1%	294,197	6.9%	905	247	6.1%	286,416	6.7%	1,160	205	5.1%	285,358	6.7%	1,392	189	4.7%	318,476	7.5%	1,685	145	3.6%	313,089	7.3%	2,159
Graham....	220	7.2%	357,569	8.8%	1,625	165	5.4%	337,708	8.3%	2,047	126	4.1%	299,665	7.3%	2,378	105	3.4%	280,499	6.9%	2,671	70	2.3%	237,745	5.8%	3,396
Granville...	1,720	7.1%	3,317,984	6.3%	1,929	1,336	5.5%	3,117,107	6.0%	2,333	1,086	4.5%	2,966,555	5.7%	2,732	982	4.0%	3,054,750	5.8%	3,111	857	3.5%	3,099,557	5.9%	3,617
Greene.....	440	6.6%	835,036	7.7%	1,898	296	4.4%	657,236	6.1%	2,220	251	3.7%	637,357	5.9%	2,539	217	3.2%	701,535	6.5%	3,233	171	2.5%	580,034	5.4%	3,392
Guilford...	13,662	6.1%	26,720,862	4.4%	1,956	10,624	4.7%	25,022,851	4.1%	2,355	8,513	3.8%	23,595,751	3.9%	2,772	7,318	3.2%	23,297,382	3.9%	3,184	6,245	2.8%	22,628,861	3.7%	3,624
Halifax....	1,116	5.6%	1,895,952	6.9%	1,699	854	4.3%	1,769,981	6.4%	2,073	675	3.4%	1,676,706	6.1%	2,484	497	2.5%	1,376,108	5.0%	2,769	405	2.0%	1,311,018	4.7%	3,237
Harnett....	2,881	6.4%	5,095,805	6.3%	1,769	2,423	5.4%	5,175,251	6.4%	2,136	1,963	4.4%	5,034,251	6.2%	2,565	1,700	3.8%	4,948,088	6.1%	2,911	1,426	3.2%	4,826,725	6.0%	3,385
Haywood...	1,796	6.7%	3,311,046	6.8%	1,844	1,456	5.4%	3,223,624	6.6%	2,214	1,241	4.6%	3,324,369	6.8%	2,679	1,060	3.9%	3,241,315	6.6%	3,058	843	3.1%	2,941,461	6.0%	3,489
Henderson...	3,448	6.7%	6,212,382	5.5%	1,802	2,823	5.5%	6,161,854	5.4%	2,183	2,383	4.6%	6,064,387	5.4%	2,545	2,121	4.1%	6,319,725	5.6%	2,980	1,887	3.7%	6,322,828	5.6%	3,351
Hertford...	444	5.9%	685,895	6.8%	1,545	301	4.0%	546,703	5.4%	1,816	250	3.3%	561,896	5.6%	2,248	202	2.7%	494,835	4.9%	2,450	186	2.5%	545,236	5.4%	2,951
Hoke.....	1,085	6.3%	1,899,108	8.4%	1,750	863	5.0%	1,750,545	7.7%	2,028	729	4.2%	1,735,632	7.7%	2,381	58									

TABLE C2. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level															Total Returns Filed and Net Tax Liability							
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more					Returns filed	% of total	Net tax [\$]	% of total	Avg tax [\$]	Rank		
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]						Returns filed	Net tax liability	Average
																	Total						
Alamance..	6,063	8.5%	30,259,841	20.0%	4,991	1,947	2.7%	14,662,305	9.7%	7,531	1,845	2.6%	36,820,231	24.3%	19,957	70,953	1.5%	151,445,717	1.2%	2,134	15	17	28
Alexander..	1,061	6.8%	5,167,743	17.7%	4,871	296	1.9%	2,186,565	7.5%	7,387	290	1.9%	5,724,781	19.7%	19,741	15,530	0.3%	29,131,196	0.2%	1,876	65	57	40
Alleghany..	238	5.5%	87,194	13.1%	4,064	87	2.0%	556,883	7.5%	6,401	91	2.1%	2,506,509	33.9%	27,544	4,347	0.1%	7,385,996	0.1%	1,699	94	91	54
Anson.....	433	4.8%	2,025,777	17.1%	4,678	104	1.2%	752,622	6.3%	7,237	74	0.8%	1,408,203	11.9%	19,030	9,039	0.2%	11,866,927	0.1%	1,313	75	80	91
Ashe.....	716	6.7%	3,095,899	17.3%	4,324	208	2.0%	1,467,151	8.2%	7,054	207	1.9%	3,841,270	21.5%	18,557	10,661	0.2%	17,865,539	0.1%	1,676	73	69	57
Avery.....	414	6.6%	1,832,501	16.9%	4,426	123	1.9%	873,335	8.0%	7,100	141	2.2%	2,686,243	24.7%	19,051	6,317	0.1%	10,867,133	0.1%	1,720	86	81	53
Beaufort...	1,709	8.7%	7,928,503	21.4%	4,639	524	2.7%	3,651,161	9.8%	6,968	549	2.8%	8,869,071	23.9%	16,155	19,611	0.4%	37,119,295	0.3%	1,893	51	51	38
Bertie.....	347	4.9%	1,533,352	17.3%	4,419	86	1.2%	592,119	6.7%	6,885	79	1.1%	1,290,398	14.5%	16,334	7,043	0.1%	8,882,099	0.1%	1,261	83	87	96
Bladen.....	674	5.9%	3,143,584	18.3%	4,664	168	1.5%	1,288,309	7.5%	7,669	154	1.3%	2,866,996	16.7%	18,617	11,497	0.2%	17,214,999	0.1%	1,497	70	70	74
Brunswick..	7,216	12.1%	28,696,578	22.0%	3,977	2,846	4.8%	17,350,278	13.3%	6,096	2,598	4.4%	36,317,924	27.8%	13,979	59,515	1.2%	130,416,075	1.1%	2,191	21	19	25
Buncombe..	10,149	8.4%	48,045,114	15.7%	4,734	3,885	3.2%	27,370,118	8.9%	7,045	5,775	4.8%	118,312,503	38.6%	20,487	120,202	2.5%	306,285,476	2.5%	2,548	6	7	15
Burke.....	2,157	6.2%	10,198,975	17.7%	4,728	550	1.6%	3,935,279	6.8%	7,155	590	1.7%	10,737,759	18.6%	18,200	34,637	0.7%	57,708,599	0.5%	1,666	33	35	58
Cabarrus...	10,333	11.4%	52,662,334	21.5%	5,097	4,144	4.6%	32,186,817	13.2%	7,767	4,174	4.6%	72,148,870	29.5%	17,285	90,991	1.9%	244,450,832	2.0%	2,687	11	10	13
Caldwell...	1,937	6.0%	9,434,722	17.8%	4,871	490	1.5%	3,622,911	6.8%	7,394	461	1.4%	9,449,408	17.8%	20,498	32,115	0.7%	53,135,535	0.4%	1,655	36	39	62
Camden....	584	13.6%	1,731,860	26.9%	2,966	176	4.1%	903,011	14.1%	5,131	100	2.3%	909,019	14.1%	9,090	4,285	0.1%	6,426,662	0.1%	1,500	95	93	73
Carteret....	3,004	10.0%	12,903,937	18.8%	4,296	1,145	3.8%	7,777,207	11.3%	6,792	1,256	4.2%	23,312,609	33.9%	18,561	30,028	0.6%	68,788,600	0.6%	2,291	37	32	20
Caswell....	612	6.9%	2,559,337	20.0%	4,182	164	1.8%	1,034,413	8.1%	6,307	108	1.2%	1,796,695	14.1%	16,636	8,875	0.2%	12,787,830	0.1%	1,441	77	78	77
Catawba....	5,665	7.0%	27,909,642	16.0%	4,927	1,923	2.6%	14,497,717	8.3%	7,539	2,645	3.6%	59,514,551	34.2%	22,501	73,871	1.5%	174,108,174	1.4%	2,357	14	15	17
Chatham...	4,102	12.6%	19,061,107	15.4%	4,647	2,307	7.1%	16,185,120	13.1%	7,016	3,412	10.5%	62,546,686	50.6%	18,331	32,455	0.7%	123,701,645	1.0%	3,811	35	20	3
Cherokee...	650	6.0%	2,552,327	18.7%	3,927	163	1.5%	950,100	7.0%	5,829	152	1.4%	1,982,791	14.6%	13,045	10,777	0.2%	13,621,385	0.1%	1,264	72	76	95
Chowan....	485	8.1%	2,032,105	18.9%	4,190	145	2.4%	943,402	8.8%	6,506	166	2.8%	3,201,404	29.8%	19,286	5,970	0.1%	10,758,681	0.1%	1,802	88	83	47
Clay.....	326	7.4%	1,143,982	18.5%	3,509	107	2.4%	613,164	9.9%	5,731	106	2.4%	1,448,547	23.5%	13,666	4,405	0.1%	6,167,155	0.1%	1,400	93	95	82
Cleveland..	2,868	7.0%	13,195,741	19.0%	4,601	752	1.8%	5,258,643	7.6%	6,993	661	1.6%	13,442,847	19.4%	20,337	41,016	0.9%	69,320,706	0.6%	1,690	27	31	56
Columbus..	1,232	6.3%	5,489,725	18.4%	4,456	301	1.5%	2,089,045	7.0%	6,940	250	1.3%	6,669,968	22.4%	26,680	19,554	0.4%	29,823,919	0.2%	1,525	53	55	70
Craven....	3,824	9.4%	16,457,542	20.2%	4,304	1,195	2.9%	7,822,833	9.6%	6,546	1,189	2.9%	22,531,577	27.7%	18,950	40,676	0.8%	81,281,639	0.7%	1,998	28	28	33
Cumberland	7,791	6.7%	33,142,269	17.8%	4,254	2,612	2.2%	17,133,330	9.2%	6,559	2,420	2.1%	44,502,168	23.9%	18,389	116,683	2.4%	185,816,668	1.5%	1,592	7	14	66
Currituck...	1,362	12.3%	3,423,289	23.0%	2,513	490	4.4%	1,791,181	12.0%	3,655	322	2.9%	3,203,105	21.5%	9,948	11,080	0.2%	14,891,422	0.1%	1,344	71	74	86
Dare.....	1,702	9.2%	7,059,889	16.7%	4,148	696	3.8%	4,495,746	10.6%	6,459	824	4.5%	14,555,128	34.5%	17,664	18,503	0.4%	42,214,945	0.3%	2,282	56	48	21
Davidson...	5,834	8.2%	29,107,349	20.6%	4,989	1,681	2.4%	12,775,023	9.0%	7,600	1,577	2.2%	29,175,279	20.6%	18,500	70,852	1.5%	141,606,916	1.2%	1,999	16	18	32
Davie.....	1,940	10.5%	9,700,348	19.6%	5,000	669	3.6%	5,060,777	10.2%	7,565	925	5.0%	17,437,323	35.2%	18,851	18,430	0.4%	49,599,390	0.4%	2,691	57	43	12
Duplin....	1,061	5.4%	4,894,972	16.3%	4,614	302	1.5%	2,092,963	7.0%	6,930	240	1.2%	4,673,282	15.6%	19,472	19,808	0.4%	30,001,685	0.2%	1,515	50	54	71
Durham....	13,873	10.1%	69,828,525	17.7%	5,033	6,028	4.4%	45,107,882	11.4%	7,483	7,544	5.5%	142,155,977	36.0%	18,844	136,942	2.8%	394,414,613	3.2%	2,880	5	5	8
Edgecombe..	867	4.6%	4,001,462	14.8%	4,615	246	1.3%	1,710,097	6.3%	6,952	210	1.1%	6,379,604	23.6%	30,379	18,871	0.4%	27,055,356	0.2%	1,434	55	62	79
Forsyth....	14,035	8.7%	69,629,900	16.0%	4,961	5,339	3.3%	40,503,266	9.3%	7,586	7,829	4.9%	176,799,596	40.5%	22,583	160,823	3.3%	436,091,043	3.6%	2,712	4	4	11
Franklin...	2,517	9.7%	12,542,505	23.6%	4,983	800	3.1%	5,981,375	11.2%	7,477	532	2.1%	9,186,387	17.3%	17,268	25,856	0.5%	53,222,066	0.4%	2,058	41	38	30
Gaston....	8,280	8.8%	40,681,255	20.2%	4,913	2,740	2.9%	20,259,049	10.0%	7,394	2,703	2.9%	49,610,884	24.6%	18,354	94,195	2.0%	201,840,805	1.7%	2,143	10	13	27
Gates.....	390	9.7%	1,077,222	25.2%	2,762	91	2.3%	370,996	8.7%	4,077	39	1.0%	495,136	11.6%	12,696	4,033	0.1%	4,272,494	0.0%	1,059	96	97	99
Graham....	182	5.9%	779,087	19.1%	4,281	29	0.9%	162,737	4.0%	5,612	35	1.1%	719,254	17.6%	20,550	3,070	0.1%	4,080,144	0.0%	1,329	98	98	88
Granville...	2,348	9.7%	11,735,566	22.4%	4,998	750	3.1%	5,600,414	10.7%	7,467	583	2.4%	10,725,109	20.5%	18,396	24,325	0.5%	52,318,225	0.4%	2,151	45	41	26
Greene....	402	6.0%	1,878,926	17.4%	4,674	92	1.4%	670,946	6.2%	7,293	83	1.2%	2,301,423	21.3%	27,728	6,716	0.1%	10,821,692	0.1%	1,611	85	82	63
Guilford...	19,285	8.5%	95,297,220	15.8%	4,942	7,747	3.4%	57,934,273	9.6%	7,478	10,737	4.8%	249,309,926	41.2%	23,220	225,742	4.7%	604,713,342	5.0%	2,679	3	3	14
Halifax....	1,075	5.4%	4,794,960	17.4%	4,460	314	1.6%	2,148,009	7.8%	6,841	302	1.5%	5,560,034	20.1%	18,411	19,952	0.4%	27,614,142	0.2%	1,384	49	61	83
Harnett....	3,794	8.5%	17,605,245	21.8%	4,640	1,088	2.4%	7,569,411	9.4%	6,957	819	1.8%	15,310,165	19.0%	18,694	44,863	0.9%	80,775,122	0.7%	1,800	24	29	48
Haywood...	2,180	8.1%	9,840,085	20.1%	4,514	601	2.2%	4,136,140	8.4%	6,882	620	2.3%	9,680,897	19.7%	15,614	26,950	0.6%	49,044,523	0.4%	1,820	40	44	44
Henderson...	5,029	9.8%	22,339,978	19.7%	4,442	1,677	3.3%	11,350,817	10.0%	6,769	1,847	3.6%	31,450,087	27.8%	17,028	51,344	1.1%	113,133,109	0.9%	2,203	23	22	24
Hertford...	424	5.7%	1,732,359	17.1%	4,086	136	1.8%	861,614	8.5%	6,335	112	1.5%	2,264,375	22.4%	20,218	7,480	0.2%	10,109,054	0.1%	1,351	80	82	85
Hoke.....	1,062	6.2%	4,547,805	20.1%	4,282	267	1.5%	1,681,252	7.4%	6,297	143	0.8%	1,870,854	8.3%	13,083	17,255	0.4%	22,631,218	0.2%	1,312	61	67	92
Hyde.....	96	5.5%	419,049	16.1%	4,365	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	1,750	0.0%	2,603,759	0.0%	1,488	99	99	75
Iredell....	7,699	9.9%	38,664,478	16.2%	5,022	3,165	4.1%	24,172,581	10.1%	7,637	4,590	5.9%	102,595,244	43.1%	22,352	78,038	1.6%	238,310,952	2.0%	3,054	13	11	7
Jackson...	1,041	7.1%	4,590,972	17.7%	4,410	320	2.2%	2,272,299	8.8%	7,101	360	2.5%	6,386,064	24.7%	17,739	14,658	0.3%	25,865,438	0.2%	1,765	67	64	50

TABLE C2. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	< \$10,000					\$10,000 - \$19,999					\$20,000 - \$29,999					\$30,000 - \$39,999					\$40,000 - \$49,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston	11,198	13.4%	273,276	0.1%	24	11,514	13.8%	2,056,311	1.0%	179	9,415	11.3%	5,407,807	2.7%	574	8,440	10.1%	8,857,532	4.4%	1,049	7,027	8.4%	10,617,079	5.3%	1,511
Jones	507	15.0%	5,086	0.1%	10	594	17.6%	91,705	1.9%	154	532	15.7%	295,922	6.0%	556	432	12.8%	424,440	8.6%	983	293	8.7%	409,246	8.3%	1,397
Lee	3,586	14.3%	15,908	0.0%	4	3,890	15.5%	672,366	1.4%	173	3,537	14.1%	1,999,752	4.2%	565	3,080	12.3%	3,204,350	6.8%	1,040	2,153	8.6%	3,232,825	6.8%	1,502
Lenoir	3,598	15.9%	83,762	0.2%	23	4,319	19.1%	669,866	1.9%	155	3,806	16.8%	2,114,613	5.9%	556	2,900	12.8%	2,929,077	8.2%	1,010	1,865	8.3%	2,755,824	7.7%	1,478
Lincoln	4,521	13.4%	49,345	0.1%	11	4,470	13.2%	881,212	1.0%	197	3,894	11.5%	2,315,236	2.5%	595	3,391	10.0%	3,660,488	4.0%	1,079	2,681	7.9%	4,030,217	4.3%	1,503
Macon	2,441	16.5%	112,590	0.4%	46	2,528	17.1%	469,103	1.8%	186	2,139	14.5%	1,143,765	4.4%	535	1,634	11.1%	1,554,997	5.9%	952	1,188	8.0%	1,612,269	6.1%	1,357
Madison	1,418	16.3%	12,630	0.1%	9	1,473	16.9%	287,794	2.1%	195	1,203	13.8%	695,265	5.0%	578	996	11.4%	1,051,216	7.6%	1,055	733	8.4%	1,047,748	7.5%	1,429
Martin	1,485	16.4%	24,573	0.2%	17	1,639	18.2%	269,509	2.1%	164	1,447	16.0%	789,673	6.1%	546	1,080	8.2%	1,067,001	8.2%	988	741	8.2%	1,061,747	8.2%	1,433
McDowell	2,641	14.7%	21,722	0.1%	8	2,969	16.6%	545,470	1.9%	184	2,672	14.9%	1,566,570	5.6%	586	2,498	13.9%	2,662,407	9.5%	1,066	1,580	8.8%	2,347,220	8.4%	1,486
McKlenburg	58,277	12.3%	1,024,610	0.1%	18	65,735	13.8%	12,681,495	0.7%	193	55,975	11.8%	34,259,524	1.9%	612	47,533	10.0%	52,687,400	2.9%	1,108	38,727	8.1%	61,510,437	3.4%	1,588
Mitchell	921	15.5%	3,216	0.0%	3	953	16.1%	170,101	1.8%	178	811	13.7%	425,476	4.5%	525	719	12.1%	725,896	7.7%	1,010	528	8.9%	770,195	8.1%	1,459
Montgomery	1,452	15.0%	30,628	0.2%	21	1,719	17.8%	294,628	1.8%	171	1,563	16.2%	876,122	5.3%	561	1,222	12.7%	1,256,456	7.7%	1,028	843	8.7%	1,243,566	7.6%	1,475
Moore	5,462	13.5%	102,667	0.1%	19	5,523	13.6%	1,021,444	0.9%	185	4,616	11.4%	2,625,419	2.4%	569	3,643	9.0%	3,637,500	3.3%	998	2,823	7.0%	3,920,960	3.5%	1,389
Nash	5,693	14.4%	47,371	0.1%	8	6,935	17.5%	1,159,674	1.3%	167	5,697	14.4%	3,228,487	3.7%	567	4,591	11.6%	4,844,890	5.5%	1,055	3,460	8.7%	5,189,553	5.9%	1,500
New Hanover	14,417	14.7%	1,738,568	0.6%	121	14,344	14.6%	3,132,167	1.0%	218	11,609	11.8%	7,445,106	2.5%	641	9,494	9.7%	10,437,705	3.5%	1,099	7,482	7.6%	11,539,709	3.8%	1,542
Northampton	995	14.3%	12,024	0.1%	12	1,316	18.9%	190,477	2.2%	145	1,186	17.1%	608,286	6.9%	513	867	12.5%	774,495	8.8%	893	586	8.4%	714,143	8.1%	1,219
Onslow	8,870	14.7%	49,833	0.1%	6	10,340	17.3%	1,819,547	2.1%	174	9,436	15.6%	4,746,836	5.5%	503	6,760	11.2%	5,919,094	6.8%	876	5,089	8.4%	6,156,378	7.1%	1,210
Orange	7,596	13.3%	223,727	0.1%	29	6,680	11.7%	1,535,790	0.6%	230	6,118	10.7%	3,981,638	1.5%	651	4,894	8.5%	5,383,758	2.0%	1,100	3,738	6.5%	5,761,401	2.1%	1,541
Pamlico	704	13.9%	3,217	0.0%	5	785	15.5%	131,580	1.3%	168	609	12.0%	341,053	3.4%	560	507	10.0%	481,776	4.9%	950	407	8.0%	514,138	5.2%	1,263
Pasquotank	2,379	15.0%	19,817	0.1%	8	2,834	17.9%	426,422	2.0%	150	2,204	13.9%	1,038,619	5.0%	471	1,777	11.2%	1,523,047	7.3%	857	1,321	8.3%	1,543,464	7.4%	1,168
Pender	3,539	14.8%	24,866	0.0%	7	3,473	14.5%	609,311	1.1%	175	2,979	12.5%	1,664,911	3.1%	559	2,314	9.7%	2,343,027	4.4%	1,013	1,819	7.6%	2,618,886	4.9%	1,440
Perquimans	702	13.5%	2,779	0.0%	4	829	15.9%	127,322	1.6%	150	632	12.7%	350,713	4.5%	530	529	10.2%	469,465	6.0%	887	401	7.7%	486,486	6.2%	1,213
Person	2,317	14.2%	9,493	0.0%	4	2,556	15.7%	434,819	1.5%	174	2,166	13.1%	1,228,609	4.2%	575	1,775	10.9%	1,859,932	6.3%	1,048	1,461	8.9%	2,212,300	7.5%	1,514
Pitt	10,140	15.1%	138,641	0.1%	14	11,818	17.7%	2,094,909	1.3%	177	9,196	13.7%	5,375,334	3.5%	585	7,052	10.5%	7,608,298	4.9%	1,079	5,214	7.8%	8,054,239	5.2%	1,545
Polk	1,246	15.2%	19,120	0.1%	15	1,225	14.9%	226,345	1.4%	185	959	11.7%	519,723	3.2%	542	805	9.8%	753,278	4.7%	936	616	7.5%	758,095	4.7%	1,231
Randolph	9,025	14.9%	114,026	0.1%	13	9,916	16.3%	1,845,301	1.7%	186	8,992	14.8%	5,241,132	4.7%	583	7,120	11.7%	7,538,276	6.8%	1,059	5,284	8.7%	8,009,268	7.2%	1,516
Richmond	2,939	16.7%	10,907	0.0%	4	3,590	20.4%	562,521	2.4%	157	2,994	17.0%	1,632,870	6.9%	545	2,055	11.7%	2,041,184	8.7%	993	1,407	8.0%	2,035,909	8.6%	1,447
Robeson	6,979	16.0%	267,106	0.5%	38	10,020	23.0%	1,350,243	2.5%	135	7,366	16.9%	3,877,704	7.2%	526	5,615	12.9%	5,706,962	10.6%	1,016	3,610	8.3%	5,306,960	9.8%	1,470
Rockingham	5,485	14.6%	33,684	0.1%	6	6,232	16.6%	1,114,603	1.7%	179	5,492	14.6%	3,051,303	4.7%	556	4,513	12.0%	4,604,202	7.1%	1,020	3,268	8.7%	4,687,039	7.2%	1,434
Rowan	8,731	14.5%	231,161	0.2%	26	9,783	16.3%	1,734,558	1.5%	177	8,381	13.9%	4,827,006	4.3%	576	7,126	11.8%	7,610,208	6.7%	1,068	5,261	8.7%	7,892,341	7.0%	1,500
Rutherford	3,959	15.5%	44,563	0.1%	11	4,505	17.7%	798,697	2.1%	177	3,752	14.7%	2,050,186	5.3%	546	2,866	11.3%	2,845,689	7.3%	993	2,176	8.5%	2,982,470	7.7%	1,371
Scampon	3,761	15.6%	200,746	0.5%	53	4,542	18.8%	677,980	1.7%	149	3,711	15.4%	1,994,146	5.0%	537	2,991	12.4%	3,056,461	7.6%	1,022	2,161	9.0%	3,181,214	8.0%	1,472
Scotland	2,130	16.3%	9,164	0.1%	4	2,994	22.9%	401,727	2.3%	134	2,062	15.8%	1,095,353	6.4%	531	1,450	11.1%	1,441,309	8.4%	994	998	7.6%	1,379,375	8.0%	1,382
Stanly	3,548	13.9%	65,332	0.1%	18	3,851	15.1%	745,758	1.4%	194	3,495	13.7%	2,049,851	3.9%	587	2,947	11.5%	3,106,214	5.9%	1,054	2,184	8.5%	3,330,340	6.3%	1,525
Stokes	2,740	14.0%	29,045	0.1%	11	2,904	14.8%	566,945	1.5%	195	2,572	13.1%	1,495,520	4.0%	581	2,206	11.3%	2,341,805	6.3%	1,062	1,729	8.8%	2,576,605	6.9%	1,490
Surry	4,338	15.7%	31,653	0.1%	7	4,637	16.8%	820,722	1.6%	177	4,094	14.8%	2,311,398	4.6%	565	3,103	11.3%	3,174,061	6.3%	1,023	2,204	8.0%	3,154,025	6.3%	1,431
Swain	840	11.6%	2,135	0.0%	3	1,697	23.5%	162,172	2.5%	96	1,194	16.5%	468,297	7.2%	392	868	12.0%	544,757	8.4%	628	638	8.8%	568,192	8.8%	891
Transylvania	2,018	14.9%	7,423	0.0%	4	1,973	14.6%	380,438	1.4%	93	1,783	13.2%	1,005,055	3.6%	564	1,437	10.6%	1,434,269	5.1%	998	1,049	7.7%	1,436,768	5.1%	1,370
Tyrrell	238	16.6%	745	0.0%	3	331	23.1%	51,601	2.9%	156	230	16.0%	127,116	7.2%	553	161	11.2%	168,819	9.6%	1,049	125	8.7%	185,142	10.5%	1,481
Union	13,652	14.4%	546,342	0.2%	40	11,194	11.8%	2,254,653	0.7%	201	9,432	9.9%	5,586,829	1.6%	592	8,017	8.4%	8,407,507	2.4%	1,049	6,516	6.9%	9,671,678	2.8%	1,484
Vance	2,974	16.8%	10,427	0.0%	4	3,588	20.2%	543,274	2.1%	151	3,131	17.7%	1,761,295	6.9%	563	2,278	12.8%	2,352,433	9.3%	1,033	1,434	8.1%	2,174,732	8.6%	1,517
Wake	58,079	12.1%	2,025,777	0.1%	35	53,315	11.2%	11,306,491	0.6%	212	46,603	9.7%	29,484,967	1.5%	633	41,341	8.6%	46,421,757	2.4%	1,123	34,979	7.3%	56,167,386	2.9%	1,606
Warren	917	15.0%	4,233	0.1%	5	1,187	19.4%	179,591	2.3%	151	1,120	18.3%	604,366	7.8%	540	807	13.2%	786,144	10.2%	974	533	8.7%	768,682	9.9%	1,442
Washington	750	16.4%	3,099	0.0%	4	964	21.1%	147,940	2.4%	153	766	16.8%	450,710	7.3%	588	502	11.0%	500,460	8.1%	997	350	7.7%	503,119	8.1%	1,437
Watauga	3,497	18.2%	25,021	0.1%	7	3,078	16.0%	699,871	1.6%	227	2,323	12.1%	1,465,532	3.3%	631	1,745	9.1%	1,834,723	4.1%	1,051	1,348	7.0%	1,961,853	4.4%	1,455
Wayne	6,238	14.0%	144,092	0.2%	23	7,953	17.8%	1,309,281	1.8%	165	6,913	15.5%	3,769,465	5.1%	545	5,722	12.8%	5,720,988	7.7%	1,000	3,935	8.8%	5,617,297	7.6%	1,428
Wilkes	4,370	15.8%	58,228	0.1%	13	4,697	17.0%	882,324	1.8%	188	4,087	14.8%	2,377,107	4.9%	582	3,304	12.0%	3,440,644	7.1%	1,041	2,216	8.0%	3,181,593	6.6%	1,436
Wilson	5,408	14.9%	40,701	0.1%	8	6,736	18.5%	1,048,203	1.5%	156	5,229	14.4%	2,934,191												

TABLE C2. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston	5,648	6.8%	11,007,976	5.4%	1,949	4,777	5.7%	11,252,413	5.6%	2,356	4,061	4.9%	11,426,057	5.7%	2,814	3,548	4.3%	11,558,134	5.7%	3,258	3,148	3.8%	11,788,855	5.8%	3,745
Jones	209	6.2%	358,722	7.3%	1,716	166	4.9%	342,490	6.9%	2,063	140	4.1%	331,353	6.7%	2,367	117	3.5%	331,848	6.7%	2,836	73	2.2%	254,675	5.2%	3,489
Lee	1,660	6.6%	3,115,168	6.6%	1,877	1,267	5.1%	2,850,097	6.0%	2,249	1,020	4.1%	2,758,775	5.8%	2,705	932	3.7%	2,867,851	6.0%	3,077	754	3.0%	2,630,009	5.5%	3,488
Lenoir	1,227	5.4%	2,147,752	6.0%	1,750	1,017	4.5%	2,182,495	6.1%	2,146	802	3.5%	2,068,116	5.8%	2,579	615	2.7%	1,829,190	5.1%	2,974	503	2.2%	1,738,950	4.9%	3,457
Lincoln	2,172	6.4%	4,142,756	4.5%	1,907	1,767	5.2%	4,145,618	4.5%	2,346	1,582	4.7%	4,407,293	4.8%	2,786	1,295	3.8%	4,144,793	4.5%	3,201	1,200	3.5%	4,369,364	4.7%	3,641
Macon	899	6.1%	1,476,744	5.6%	1,643	698	4.7%	1,430,079	5.4%	2,049	581	3.9%	1,388,447	5.3%	2,390	520	3.5%	1,512,692	5.8%	2,909	415	2.8%	1,336,117	5.1%	3,220
Madison	582	6.7%	1,077,990	7.8%	1,852	449	5.2%	1,014,246	7.3%	2,259	398	4.6%	1,053,690	7.6%	2,647	338	3.9%	1,058,504	7.6%	3,132	252	2.9%	925,345	6.7%	3,672
Martin	527	5.8%	930,219	7.2%	1,765	425	4.7%	917,531	7.1%	2,159	336	3.7%	863,247	6.6%	2,569	297	3.3%	901,304	6.9%	3,035	223	2.5%	779,203	6.0%	3,494
McDowell	1,220	6.8%	2,276,008	8.1%	1,866	938	5.2%	2,108,520	7.5%	2,248	752	4.2%	2,080,562	7.4%	2,767	588	3.3%	1,876,380	6.7%	3,191	525	2.9%	1,865,716	6.7%	3,554
Mecklenburg	30,842	6.5%	62,667,839	3.5%	2,032	24,146	5.1%	59,157,065	3.3%	2,450	19,366	4.1%	55,341,125	3.1%	2,858	16,283	3.4%	53,996,300	3.0%	3,316	14,036	3.0%	52,597,919	2.9%	3,747
Mitchell	369	6.2%	696,555	7.4%	1,888	347	5.9%	800,822	8.5%	2,308	297	5.0%	810,984	8.6%	2,731	231	3.9%	754,324	8.0%	3,265	181	3.1%	621,527	6.6%	3,434
Montgomery	645	6.7%	1,195,433	7.3%	1,853	457	4.7%	1,065,102	6.5%	2,331	361	3.7%	976,857	6.0%	2,706	301	3.1%	917,277	5.6%	3,047	218	2.3%	758,143	4.6%	3,478
Moore	2,404	5.9%	4,114,768	3.7%	1,712	2,085	5.2%	4,178,445	3.8%	2,004	1,777	4.4%	4,139,642	3.7%	2,330	1,716	4.2%	4,679,291	4.2%	2,727	1,456	3.6%	4,576,868	4.1%	3,413
Nash	2,613	6.6%	5,012,318	5.7%	1,918	1,993	5.0%	4,513,288	5.1%	2,265	1,584	4.0%	4,309,172	4.9%	2,720	1,355	3.4%	4,286,964	4.9%	3,164	1,081	2.7%	3,942,414	4.5%	3,647
New Hanover	5,926	6.0%	11,453,357	3.8%	1,933	4,716	4.8%	10,708,994	3.5%	2,271	4,006	4.1%	10,696,472	3.5%	2,720	3,505	3.6%	11,307,892	3.7%	3,226	3,049	3.1%	10,719,054	3.6%	3,516
Northampton	414	6.0%	654,701	7.4%	1,581	317	4.6%	574,073	6.5%	1,811	266	3.8%	600,468	6.8%	2,257	210	3.0%	542,900	6.2%	2,585	172	2.5%	482,515	5.5%	2,805
Onslow	3,934	6.5%	6,037,245	7.0%	1,535	3,152	5.2%	5,845,127	6.7%	1,854	2,526	4.2%	5,552,527	6.4%	2,198	2,133	3.5%	5,487,753	6.3%	2,573	1,767	2.9%	5,381,714	6.2%	3,046
Orange	2,992	5.8%	5,830,774	2.1%	1,949	2,443	4.3%	5,729,435	2.1%	2,345	1,984	3.5%	5,395,038	2.0%	2,719	1,932	3.4%	6,109,909	2.3%	3,162	1,765	3.1%	6,301,794	2.3%	3,570
Pamlico	342	6.8%	535,138	5.4%	1,565	239	4.7%	496,143	5.0%	2,076	226	4.5%	506,188	5.1%	2,240	206	4.1%	556,412	5.6%	2,701	183	3.6%	593,889	6.0%	3,245
Pasquotank	1,000	6.3%	1,339,174	6.4%	1,339	816	5.2%	1,337,857	6.4%	1,640	640	4.0%	1,236,907	5.9%	1,933	623	3.9%	1,444,001	6.9%	2,318	456	2.9%	1,209,849	5.8%	2,653
Pender	1,509	6.3%	2,671,014	5.0%	1,770	1,179	4.9%	2,644,395	4.9%	2,243	1,106	4.6%	2,954,537	5.5%	2,671	949	4.0%	2,892,697	5.4%	3,048	835	3.5%	2,909,310	5.4%	3,484
Perquimans	326	6.3%	456,748	5.8%	1,401	319	6.1%	555,624	7.1%	1,742	240	4.6%	448,901	5.7%	1,870	205	3.9%	538,160	6.8%	2,625	190	3.7%	483,952	6.2%	2,547
Person	1,218	7.5%	2,321,105	7.8%	1,906	899	5.5%	2,083,677	7.0%	2,318	717	4.4%	1,945,491	6.6%	2,713	615	3.8%	1,963,181	6.6%	3,192	571	3.5%	2,054,085	6.9%	3,597
Pitt	3,951	5.9%	7,647,763	4.9%	1,936	2,990	4.5%	6,822,980	4.4%	2,282	2,478	3.7%	6,802,798	4.4%	2,745	2,092	3.1%	6,621,443	4.3%	3,165	1,912	2.9%	6,965,477	4.5%	3,643
Polk	537	6.5%	786,936	4.9%	1,465	453	5.5%	719,323	5.1%	1,809	380	4.6%	815,509	5.1%	2,146	298	3.6%	725,653	4.5%	2,435	294	3.6%	829,156	5.2%	2,820
Randolph	4,168	6.9%	8,013,879	7.2%	1,923	3,200	5.3%	7,516,232	6.8%	2,349	2,678	4.4%	7,509,498	6.8%	2,804	2,138	3.5%	7,016,914	6.3%	3,282	1,821	3.0%	6,858,078	6.2%	3,766
Richmond	1,005	5.7%	1,768,577	7.5%	1,760	784	4.5%	1,640,355	7.0%	2,092	608	3.5%	1,529,772	6.5%	2,516	440	2.5%	1,313,053	5.6%	2,984	393	2.2%	1,326,016	5.6%	3,374
Robeson	2,363	5.4%	4,332,693	8.0%	1,834	1,660	3.8%	3,632,477	6.7%	2,188	1,299	3.0%	3,444,384	6.4%	2,652	961	2.2%	2,933,463	5.4%	3,053	814	1.9%	2,828,159	5.2%	3,474
Rockingham	2,499	6.6%	4,543,001	7.0%	1,818	1,923	5.1%	4,221,315	6.5%	2,195	1,593	4.2%	4,201,628	6.5%	2,638	1,354	3.6%	4,166,804	6.4%	3,077	1,138	3.0%	3,988,062	6.1%	3,504
Rowan	3,990	6.6%	7,581,182	6.7%	1,900	3,213	5.3%	7,393,711	6.5%	2,301	2,605	4.3%	7,114,260	6.3%	2,731	2,214	3.7%	7,007,981	6.2%	3,165	1,841	3.1%	6,752,617	6.0%	3,668
Rutherford	1,699	6.7%	2,905,007	7.5%	1,710	1,353	5.3%	2,851,430	7.3%	2,107	1,074	4.2%	2,724,555	7.0%	2,537	825	3.2%	2,401,217	6.2%	2,911	697	2.7%	2,291,137	5.9%	3,287
Scampon	1,506	6.2%	2,894,409	7.2%	1,922	1,153	4.8%	2,550,980	6.4%	2,212	857	3.6%	2,308,979	5.8%	2,694	682	2.8%	2,096,322	5.2%	3,074	581	2.4%	2,103,898	5.3%	3,621
Scotland	755	5.8%	1,318,951	7.7%	1,747	584	4.5%	1,231,915	7.2%	2,109	421	3.2%	1,049,914	6.1%	2,494	365	2.8%	1,016,551	5.9%	2,785	277	2.1%	896,584	5.2%	3,237
Stanly	1,674	6.5%	3,144,544	6.0%	1,878	1,416	5.5%	3,255,284	6.2%	2,299	1,262	4.9%	3,538,432	6.7%	2,804	1,065	4.2%	3,373,272	6.4%	3,167	820	3.2%	3,039,659	5.8%	3,707
Stokes	1,361	6.9%	2,551,792	6.9%	1,875	1,203	6.1%	2,778,895	7.5%	2,310	1,012	5.2%	2,796,761	7.5%	2,764	804	4.1%	2,587,694	7.0%	3,219	714	3.6%	2,640,499	7.1%	3,698
Surry	1,775	6.4%	3,252,483	6.5%	1,832	1,507	5.5%	3,345,420	6.7%	2,220	1,165	4.2%	3,176,162	6.3%	2,726	982	3.6%	3,042,535	6.1%	3,098	775	2.8%	2,799,722	5.6%	3,613
Swain	472	6.5%	515,018	7.9%	1,091	338	4.7%	460,074	7.1%	1,361	254	3.5%	456,202	7.0%	1,796	206	2.9%	434,070	6.7%	2,107	137	1.9%	316,091	4.9%	2,307
Transylvania	767	5.7%	1,327,823	4.8%	1,731	750	5.5%	1,577,199	5.6%	2,103	625	4.6%	1,519,308	5.4%	2,431	531	3.9%	1,503,657	5.4%	2,832	425	3.1%	1,349,947	4.8%	3,176
Tyrrell	76	5.3%	420,571	8.1%	1,883	73	5.1%	160,120	9.1%	2,193	43	3.0%	101,863	5.8%	2,369	36	2.5%	108,631	6.2%	3,018	33	2.3%	119,984	6.8%	3,636
Union	5,456	5.7%	10,326,355	3.0%	1,893	4,710	5.0%	10,998,964	3.2%	2,335	3,982	4.2%	10,868,823	3.1%	2,729	3,568	3.8%	11,378,638	3.3%	3,189	3,351	3.5%	12,186,320	3.5%	3,637
Vance	964	5.4%	1,811,585	7.1%	1,879	744	4.2%	1,704,088	6.7%	2,290	533	3.0%	1,402,123	5.5%	2,631	441	2.5%	1,367,762	5.4%	3,102	345	1.9%	1,213,556	4.8%	3,518
Wake	29,322	6.1%	59,700,203	3.1%	2,036	24,186	5.1%	59,488,264	3.1%	2,460	20,618	4.3%	59,265,603	3.1%	2,874	17,867	3.7%	59,296,578	3.1%	3,319	16,458	3.4%	62,072,675	3.2%	3,772
Warren	390	6.4%	668,124	8.6%	1,713	266	4.4%	553,649	7.2%	2,081	208	3.4%	508,378	6.6%	2,444	164	2.7%	444,569	5.7%	2,711	123	2.0%	386,944	5.0%	3,146
Washington	245	5.4%	425,486	6.8%	1,737	198	4.3%	415,913	6.7%	2,101	149	3.3%	367,634	5.9%	2,467	127	2.8%	365,284	5.9%	2,876	111	2.4%	384,041	6.2%	3,460
Watauga	1,046	5.4%	1,909,144	4.3%	1,825	918	4.8%	2,006,881	4.5%	2,186	797	4.1%	2,073,790	4.7%	2,602	688	3.6%	2,101,896	4.8%	3,055	573	3.0%	1,973,315	4.5%	3,444
Wayne	2,732	6.1%	4,886,089	6.6%	1,788	2,165	4.9%	4,560,433	6.2%	2,106	1,794	4.0%	4,495,531	6.1%	2,506	1,379	3.1%	4,002,707	5.4%	2,903	1,138	2.6%	3,733,210	5.1%	3,281
Wilkes	1,784	6.5%	3,349,473	6.9%	1,878	1,503	5.4%	3,463,038	7.2%	2,304	1,169	4.2%	3,171,846	6.6%	2,713	971	3.5%	3,070,708	6.3						

TABLE C2. TAX YEAR 2018 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level															Total Returns Filed and Net Tax Liability							
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more					Returns filed	% of total	Net tax [S]	% of total	Avg tax [S]	Rank		
	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]						Returns filed	Net tax [S]	Average
Johnston	9,346	11.2%	47,667,777	23.6%	5,100	3,108	3.7%	24,066,292	11.9%	7,743	2,227	2.7%	46,173,522	22.8%	20,734	83,457	1.7%	202,153,031	1.7%	2,422	12	12	16
Jones	209	6.2%	941,909	19.1%	4,507	60	1.8%	411,301	8.3%	6,855	46	1.4%	735,998	14.9%	16,000	3,378	0.1%	4,934,695	0.0%	1,461	97	96	76
Lee	1,973	7.9%	9,449,289	19.9%	4,789	621	2.5%	4,507,153	9.5%	7,258	551	2.2%	10,166,016	21.4%	18,450	25,024	0.5%	47,469,559	0.4%	1,897	44	46	36
Lenoir	1,248	5.5%	5,847,280	16.4%	4,685	336	1.5%	2,485,676	7.0%	7,398	369	1.6%	8,808,844	24.7%	23,872	22,605	0.5%	35,661,445	0.3%	1,578	48	53	67
Lincoln	3,673	10.8%	18,174,387	19.6%	4,948	1,418	4.2%	10,547,276	11.4%	7,438	1,795	5.3%	31,782,164	34.3%	17,706	33,859	0.7%	92,650,149	0.8%	2,736	34	25	10
Macon	1,015	6.9%	4,364,959	16.6%	4,300	276	1.9%	1,795,110	6.8%	6,504	434	2.9%	8,087,818	30.8%	18,636	14,768	0.3%	26,284,690	0.2%	1,780	66	63	49
Madison	579	6.7%	2,607,561	18.7%	4,504	152	1.7%	1,066,397	7.7%	7,016	128	1.5%	2,009,922	14.5%	15,703	8,701	0.2%	13,908,308	0.1%	1,598	78	75	64
Martin	584	6.5%	2,834,591	21.8%	4,854	152	1.7%	1,168,474	9.0%	7,687	92	1.0%	1,396,193	10.7%	15,176	9,028	0.2%	13,003,265	0.1%	1,440	76	77	78
McDowell	1,035	5.8%	4,809,809	17.2%	4,647	257	1.4%	1,813,949	6.5%	7,058	232	1.3%	4,063,976	14.5%	17,517	17,907	0.4%	28,038,309	0.2%	1,566	58	59	68
Mecklenburg	44,658	9.4%	224,476,750	12.5%	5,027	21,645	4.6%	163,333,099	9.1%	7,546	38,447	8.1%	962,018,462	53.6%	25,022	475,670	9.9%	1,795,752,025	14.7%	2	2	4	4
Mitchell	396	6.7%	1,910,668	20.2%	4,825	107	1.8%	737,026	7.8%	6,888	66	1.1%	1,038,971	11.0%	15,742	5,926	0.1%	9,465,761	0.1%	1,597	89	86	65
Montgomery	549	5.7%	2,537,190	15.5%	4,621	126	1.3%	911,243	5.6%	7,232	198	2.1%	4,337,495	26.4%	21,907	9,654	0.2%	16,400,140	0.1%	1,699	74	72	55
Moore	4,603	11.4%	19,269,215	17.3%	4,186	1,955	4.8%	12,703,863	11.4%	6,498	2,422	6.0%	46,368,741	41.6%	19,145	40,485	0.8%	111,338,820	0.9%	2,750	29	23	9
Nash	2,846	7.2%	13,834,700	15.8%	4,861	896	2.3%	6,707,589	7.6%	7,486	919	2.3%	30,734,977	35.0%	33,444	39,663	0.8%	87,811,397	0.7%	2,214	30	26	23
New Hanover	9,684	9.8%	46,146,692	15.3%	4,765	4,131	4.2%	30,000,128	9.9%	7,262	6,019	6.1%	136,439,392	45.2%	22,668	98,382	2.0%	301,765,236	2.5%	3,067	8	8	6
Northampton	423	6.1%	1,702,546	19.3%	4,025	114	1.6%	773,661	8.8%	6,787	80	1.2%	1,177,218	13.4%	14,715	6,946	0.1%	8,807,507	0.1%	1,268	84	88	93
Onslow	4,254	7.0%	17,205,213	19.9%	4,044	1,196	2.0%	7,481,097	8.6%	6,255	903	1.5%	14,964,482	17.3%	16,572	60,450	1.3%	86,646,846	0.7%	1,433	19	27	80
Orange	6,274	10.9%	30,790,687	11.4%	4,908	3,675	6.4%	27,472,334	10.1%	7,475	7,226	12.6%	166,695,261	61.5%	23,069	57,317	1.2%	271,211,546	2.2%	4,732	22	9	1
Pamlico	509	10.1%	2,233,645	22.6%	4,388	178	3.5%	1,167,617	11.8%	6,560	161	3.2%	2,327,836	23.5%	14,459	5,056	0.1%	9,888,632	0.1%	1,956	91	85	34
Pasquotank	1,209	7.6%	4,169,545	20.0%	3,449	307	1.9%	1,721,421	8.3%	5,607	268	1.7%	3,846,849	18.4%	14,354	15,834	0.3%	20,856,972	0.2%	1,317	63	68	89
Pender	2,537	10.6%	12,265,814	22.9%	4,835	880	3.7%	6,326,686	11.8%	7,189	805	3.4%	13,720,708	25.6%	17,044	23,924	0.5%	53,646,162	0.4%	2,242	47	37	22
Perquimans	501	9.6%	1,741,551	22.1%	3,476	175	3.4%	934,980	11.9%	5,343	122	2.3%	1,270,485	16.1%	10,414	5,201	0.1%	7,867,166	0.1%	1,513	90	89	72
Person	1,437	8.8%	7,127,080	24.1%	4,960	378	2.3%	2,764,398	9.3%	7,313	250	1.5%	3,575,978	12.1%	14,304	16,330	0.3%	29,580,148	0.2%	1,811	62	56	46
Pitt	5,680	8.5%	27,797,709	17.9%	4,894	1,904	2.8%	14,031,416	9.0%	7,369	2,507	3.7%	55,227,414	35.6%	22,029	66,934	1.4%	155,188,421	1.3%	2,319	17	16	18
Polk	766	9.3%	2,901,652	18.1%	3,788	301	3.7%	1,806,824	11.3%	6,003	322	3.9%	5,048,815	31.5%	15,680	8,202	0.2%	16,010,429	0.1%	1,952	79	73	35
Randolph	4,293	7.1%	21,322,336	19.3%	4,967	1,069	1.8%	8,095,232	7.3%	7,573	1,010	1.7%	21,574,934	19.5%	21,361	60,714	1.3%	110,655,106	0.9%	1,823	18	24	43
Richmond	950	5.4%	4,412,790	18.7%	4,645	217	1.2%	1,476,978	6.3%	6,806	193	1.1%	3,832,131	16.2%	19,856	17,575	0.4%	23,583,063	0.2%	1,342	60	66	87
Robeson	1,893	4.4%	8,704,602	16.1%	4,598	447	1.0%	3,089,776	5.7%	6,912	456	1.0%	8,603,220	15.9%	18,867	43,483	0.9%	54,077,749	0.4%	1,244	26	36	97
Rockingham	2,781	7.4%	13,160,676	20.2%	4,732	686	1.8%	4,921,547	7.6%	7,174	640	1.7%	12,379,612	19.0%	19,343	37,604	0.8%	65,073,476	0.5%	1,730	31	34	52
Rowan	4,491	7.5%	21,926,079	19.4%	4,882	1,344	2.2%	9,983,901	8.8%	7,428	1,177	2.0%	23,128,067	20.4%	19,650	60,157	1.3%	113,183,072	0.9%	1,881	20	21	39
Rutherford	1,678	6.6%	7,144,894	18.4%	4,258	431	1.7%	2,894,525	7.4%	6,716	445	1.7%	6,922,196	17.8%	15,555	25,460	0.5%	38,856,566	0.3%	1,526	43	50	69
Sampson	1,440	6.0%	6,922,761	17.3%	4,807	359	1.5%	2,695,206	6.7%	7,508	380	1.6%	9,284,423	23.2%	24,433	24,124	0.5%	39,967,525	0.3%	1,657	46	49	60
Scotland	703	5.4%	3,165,879	18.4%	4,503	178	1.4%	1,162,580	6.8%	6,531	171	1.3%	3,044,032	17.7%	17,801	13,088	0.3%	17,213,334	0.1%	1,315	69	71	90
Stanly	2,198	8.6%	10,830,681	20.6%	4,928	563	2.2%	4,162,635	7.9%	7,394	552	2.2%	11,963,197	22.7%	21,672	25,575	0.5%	52,605,199	0.4%	2,057	42	40	31
Stokes	1,643	8.4%	8,201,727	22.1%	4,992	414	2.1%	3,096,097	8.3%	7,478	297	1.5%	5,444,060	14.7%	18,330	19,599	0.4%	37,107,445	0.3%	1,893	52	52	37
Surry	1,916	6.9%	9,084,142	18.2%	4,741	502	1.8%	3,698,737	7.4%	7,368	574	2.1%	12,151,158	24.3%	21,169	27,572	0.6%	50,042,218	0.4%	1,815	39	6	5
Swain	391	5.4%	1,237,053	19.1%	3,164	109	1.5%	474,973	7.3%	4,358	73	1.0%	852,915	13.1%	11,684	7,217	0.2%	6,491,949	0.1%	900	82	92	100
Transylvania	1,226	9.1%	5,248,042	18.8%	4,281	456	3.4%	2,919,376	10.4%	6,402	502	3.7%	8,241,384	29.5%	16,417	13,542	0.3%	27,950,689	0.2%	2,064	68	60	29
Tyrrell	61	4.3%	252,116	14.4%	4,133	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	1,434	0.0%	1,756,238	0.0%	1,225	100	100	98
Union	11,276	11.9%	56,529,981	16.3%	5,013	5,408	5.7%	40,264,344	11.6%	7,445	8,364	8.8%	167,576,434	48.3%	20,035	94,926	2.0%	346,596,868	2.8%	3,651	9	6	8
Vance	867	4.9%	3,950,233	15.6%	4,556	226	1.3%	1,542,257	6.1%	6,824	203	1.1%	5,525,158	21.8%	27,218	17,728	0.4%	25,358,923	0.2%	1,430	59	65	81
Wake	59,490	12.4%	306,537,746	15.9%	5,153	31,656	6.6%	245,644,603	12.7%	7,760	44,240	9.3%	930,815,125	48.3%	21,040	478,154	9.9%	1,928,227,175	15.8%	4,033	1	1	2
Warren	246	4.0%	974,894	12.6%	3,963	82	1.3%	507,561	6.6%	6,190	71	1.2%	1,350,322	17.5%	19,019	6,114	0.1%	7,737,457	0.1%	1,266	87	90	94
Washington	267	5.8%	1,203,258	19.4%	4,507	80	1.8%	563,610	9.1%	7,045	61	1.3%	884,787	14.2%	14,505	4,570	0.1%	6,215,341	0.1%	1,360	92	94	84
Watauga	1,742	9.1%	8,056,359	18.2%	4,625	646	3.4%	4,524,481	10.2%	7,004	836	4.3%	15,596,820	35.3%	18,656	19,237	0.4%	44,229,686	0.4%	2,299	54	47	19
Wayne	2,991	6.7%	13,500,821	18.3%	4,514	773	1.7%	5,439,831	7.4%	7,037	871	2.0%	16,738,037	22.6%	19,217	44,604	0.9%	73,917,782	0.6%	1,657	25	30	59
Wilkes	1,740	6.3%	8,362,828	17.3%	4,806	503	1.8%	3,705,671	7.7%	7,367	504	1.8%	10,697,879	22.1%	21,226	27,579	0.6%	48,390,004	0.4%	1,755	38	45	51
Wilson	2,637	7.3%	12,914,236	19.0%	4,897	793	2.2%	5,935,026	8.7%	7,484	838	2.3%	17,199,901	25.3%	20,525	36,370	0.8%	67,866,181	0.6%	1,866	32	33	41
Yadkin	1,192	7.6%	5,905,643	20.4%	4,954	319	2.0%	2,385,905	8.2%	7,479	278	1.8%	4,881,090	16.9%	17,558	15,780	0.3%	28,956,035	0.2%	1,835	64	53	42
Yancey	455	6.2%	2,090,186	17.1%	4,594	131	1.8%	900,547	7.4%	6,874	108	1.5%	2,033,865	16.6%	18,832	7,398	0.2%	12,240,801	0.1%	1,655	81	79	61
Out-of-State	56,367	10.4%	132,603,352	13.3%	2,352	29,418	5.4%	86,172,783	8.6%	2,929	94,466	17.5%	502,863,396	50.4%	5,323	541,149	11.3%	998,704,802	8.2%	1,846			

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2018 AND 2017

County	Filing Status																						
	Total Returns Filed [All Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Tax year 2018		Tax year 2017		% change 18/17	Tax year 2018		Tax year 2017		% change 18/17	Tax year 2018		Tax year 2017		% change 18/17	Tax year 2018		Tax year 2017		% change 18/17
	Return count	% of county	Return count	% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count	
	2018	2017	change 18/17	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county
Alamance..	70,953	69,468	2.1%	30,785	43.4%	29,810	42.9%	3.3%	25,642	36.1%	25,220	36.3%	1.7%	1,564	2.2%	1,439	2.1%	8.7%	12,962	18.3%	12,999	18.7%	-0.3%
Alexander..	15,330	15,357	1.1%	6,437	41.4%	6,285	40.9%	2.4%	6,873	44.3%	6,880	44.8%	-0.1%	305	2.0%	262	1.7%	16.4%	1,915	12.3%	1,930	12.6%	-0.8%
Allegany..	4,347	4,346	0.0%	1,665	38.3%	1,647	37.9%	1.1%	2,100	48.3%	2,098	48.3%	0.1%	88	2.0%	78	1.8%	12.8%	494	11.4%	523	12.0%	-5.5%
Anson.....	9,039	9,049	-0.1%	3,921	43.4%	3,720	41.1%	5.4%	2,432	26.9%	2,467	27.3%	-1.4%	223	2.5%	199	2.2%	12.1%	2,463	27.2%	2,663	29.4%	-7.5%
Ashe.....	10,661	10,528	1.3%	4,255	39.9%	4,130	39.2%	3.0%	5,134	48.2%	5,107	48.5%	0.5%	215	2.0%	210	2.0%	2.4%	1,057	9.9%	1,081	10.3%	-2.2%
Avery.....	6,317	6,235	1.3%	2,731	43.2%	2,688	43.1%	1.6%	2,874	45.5%	2,830	45.4%	1.6%	96	1.5%	108	1.7%	-11.1%	616	9.8%	609	9.8%	1.1%
Beaufort...	19,611	19,593	0.1%	7,789	39.7%	7,737	39.5%	0.7%	7,842	40.0%	7,777	39.7%	0.8%	407	2.1%	401	2.0%	1.5%	3,573	18.2%	3,678	18.8%	-2.9%
Bertie.....	7,043	7,105	-0.9%	2,795	39.7%	2,765	38.9%	1.1%	2,025	28.8%	2,071	29.1%	-2.2%	184	2.6%	192	2.7%	-4.2%	2,039	29.0%	2,077	29.2%	-1.8%
Bladen.....	11,497	11,494	0.0%	4,598	40.0%	4,511	39.2%	1.9%	3,900	33.9%	3,909	34.0%	-0.2%	258	2.2%	251	2.2%	2.8%	2,741	23.8%	2,823	24.6%	-2.9%
Brunswick..	59,515	56,206	5.9%	23,635	39.7%	22,051	39.2%	7.2%	28,609	48.1%	27,059	48.1%	5.7%	1,206	2.0%	1,120	2.0%	7.7%	6,065	10.2%	5,976	10.6%	1.5%
Buncombe..	120,202	118,609	1.3%	61,160	50.9%	59,611	50.3%	2.6%	43,791	36.4%	43,519	36.7%	0.6%	2,456	2.0%	2,364	2.0%	3.9%	12,795	10.6%	13,115	11.1%	-2.4%
Burke.....	34,637	34,363	0.8%	15,011	43.3%	14,723	42.8%	2.0%	13,711	39.6%	13,713	39.9%	0.0%	669	1.9%	644	1.9%	3.9%	5,246	15.1%	5,283	15.4%	-0.7%
Cabarrus....	90,991	88,271	3.1%	37,373	41.1%	35,947	40.7%	4.0%	37,549	41.3%	36,867	41.8%	1.8%	1,856	2.0%	1,752	2.0%	5.9%	14,213	15.6%	13,705	15.5%	3.7%
Caldwell....	32,115	31,727	1.2%	13,312	41.5%	12,820	40.4%	3.8%	13,106	40.8%	13,187	41.6%	-0.6%	694	2.2%	710	2.2%	-2.3%	5,003	15.6%	5,010	15.8%	-0.1%
Camden.....	4,285	4,213	1.7%	1,687	39.4%	1,633	38.8%	3.3%	2,079	48.5%	2,055	48.8%	1.2%	105	2.5%	105	2.5%	0.0%	414	9.7%	420	10.0%	-1.4%
Carteret....	30,028	29,787	0.8%	13,119	43.7%	12,986	43.6%	1.0%	13,187	43.9%	12,990	43.6%	1.5%	643	2.1%	635	2.1%	1.3%	3,079	10.3%	3,176	10.7%	-3.1%
Caswell....	8,875	8,836	0.4%	3,601	40.6%	3,545	40.1%	1.6%	3,461	39.0%	3,506	39.7%	-1.3%	238	2.7%	205	2.3%	16.1%	1,575	17.7%	1,580	17.9%	-0.3%
Catawba....	73,871	72,857	1.4%	32,880	44.5%	31,968	43.9%	2.9%	28,823	39.0%	28,853	39.6%	-0.1%	1,444	2.0%	1,364	1.9%	5.9%	10,724	14.5%	10,672	14.6%	0.5%
Chatham....	32,455	31,689	2.4%	12,683	39.1%	12,303	38.8%	3.1%	15,403	47.5%	14,926	47.1%	3.2%	616	1.9%	574	1.8%	7.3%	3,753	11.6%	3,886	12.3%	-3.4%
Cherokee...	10,777	10,618	1.5%	4,382	40.7%	4,264	40.2%	2.8%	4,976	46.2%	4,933	46.5%	0.9%	190	1.8%	177	1.7%	7.3%	1,229	11.4%	1,244	11.7%	-1.2%
Chowan.....	5,970	5,985	-0.3%	2,418	40.5%	2,434	40.7%	-0.7%	2,284	38.3%	2,317	38.7%	-1.4%	135	2.3%	135	2.3%	0.0%	1,133	19.0%	1,099	18.4%	3.1%
Clay.....	4,405	4,314	2.1%	1,682	38.2%	1,592	36.9%	5.7%	2,213	50.2%	2,200	51.0%	0.6%	88	2.0%	79	1.8%	11.4%	422	9.6%	443	10.3%	-4.7%
Cleveland...	41,016	40,538	1.2%	17,224	42.0%	16,742	41.3%	2.9%	15,528	37.9%	15,560	38.4%	-0.2%	740	1.8%	709	1.7%	4.4%	7,524	18.3%	7,527	18.6%	0.0%
Columbus...	19,554	19,411	0.7%	7,812	40.0%	7,504	38.7%	4.1%	6,770	34.6%	6,853	35.3%	-1.2%	365	1.9%	410	2.1%	-11.0%	4,607	23.6%	4,644	23.9%	-0.8%
Craven.....	40,676	40,179	1.2%	16,923	41.6%	16,479	41.0%	2.7%	16,726	41.1%	16,570	41.2%	0.9%	1,092	2.7%	1,145	2.8%	-4.6%	5,935	14.6%	5,985	14.9%	-0.8%
Cumberland	116,683	115,811	0.8%	49,142	42.1%	48,094	41.5%	2.2%	37,497	32.1%	37,569	32.4%	-0.2%	4,195	3.6%	4,223	3.6%	-0.7%	25,849	22.2%	25,925	22.4%	-0.3%
Currituck...	11,080	10,672	3.8%	4,634	41.8%	4,406	41.3%	5.2%	5,006	45.2%	4,905	46.0%	2.1%	313	2.8%	282	2.6%	11.0%	1,127	10.2%	1,079	10.1%	4.4%
Dare.....	18,503	18,186	1.7%	8,966	48.5%	8,829	48.5%	1.6%	7,315	39.5%	7,165	39.4%	2.1%	493	2.7%	468	2.6%	5.3%	1,729	9.3%	1,724	9.5%	0.3%
Davidson....	70,852	69,778	1.5%	29,181	41.2%	28,335	40.6%	3.0%	29,287	41.3%	29,143	41.8%	0.5%	1,373	1.9%	1,323	1.9%	3.8%	11,011	15.5%	10,977	15.7%	0.3%
Davie.....	18,430	18,264	0.9%	7,306	39.6%	7,216	39.5%	1.2%	8,607	46.7%	8,504	46.6%	1.2%	364	2.0%	342	1.9%	6.4%	2,153	11.7%	2,202	12.1%	-2.2%
Duplin.....	19,808	19,948	-0.7%	7,389	37.3%	7,245	36.3%	2.0%	6,839	34.5%	6,873	34.5%	-0.5%	423	2.1%	417	2.1%	1.4%	5,157	26.0%	5,413	27.1%	-4.7%
Durham.....	136,942	135,730	0.9%	69,577	50.8%	67,676	49.9%	2.8%	40,821	29.8%	40,830	30.1%	0.0%	3,868	2.8%	3,669	2.7%	5.4%	22,676	16.6%	23,555	17.4%	-3.7%
Edgecombe..	18,871	19,423	-2.8%	8,001	42.4%	8,189	42.2%	-2.3%	4,704	24.9%	4,788	24.7%	-1.8%	382	2.0%	428	2.2%	-10.7%	5,784	30.7%	6,018	31.0%	-3.9%
Forsyth.....	160,823	159,881	0.6%	73,343	45.6%	71,822	44.9%	2.1%	56,462	35.1%	56,387	35.3%	0.1%	3,514	2.2%	3,315	2.1%	6.0%	27,504	17.1%	28,357	17.7%	-3.0%
Franklin....	25,856	24,847	4.1%	10,238	39.6%	9,654	38.9%	6.0%	10,518	40.7%	10,170	40.9%	3.4%	626	2.4%	592	2.4%	5.7%	4,474	17.3%	4,431	17.8%	1.0%
Gaston.....	94,195	92,153	2.2%	41,145	43.7%	39,729	43.1%	3.6%	34,783	36.9%	34,586	37.5%	0.6%	1,953	2.1%	1,779	1.9%	9.8%	16,314	17.3%	16,059	17.4%	1.6%
Gates.....	4,033	4,024	0.2%	1,612	40.0%	1,601	39.8%	0.7%	1,658	41.1%	1,686	41.9%	-1.7%	110	2.7%	98	2.4%	12.2%	653	16.2%	639	15.9%	2.2%
Graham.....	3,070	3,076	-0.2%	1,209	39.4%	1,215	39.5%	-0.5%	1,390	45.3%	1,374	44.7%	1.2%	40	1.3%	55	1.8%	-27.3%	431	14.0%	432	14.0%	-0.2%
Granville...	24,325	23,900	1.8%	9,950	40.9%	9,580	40.1%	3.9%	9,047	37.2%	9,009	37.7%	0.4%	654	2.7%	608	2.5%	7.6%	4,674	19.2%	4,703	19.7%	-0.6%
Greene.....	6,716	6,707	0.1%	2,634	39.2%	2,536	37.8%	3.9%	2,318	34.5%	2,382	35.5%	-2.7%	195	2.9%	177	2.6%	10.2%	1,569	23.4%	1,612	24.0%	-2.7%
Guilford....	225,742	223,674	0.9%	104,788	46.4%	103,204	46.1%	1.5%	75,999	33.7%	75,676	33.8%	0.4%	5,024	2.2%	4,746	2.1%	5.9%	39,931	17.7%	40,048	17.9%	-0.3%
Halifax.....	19,952	20,160	-1.0%	8,228	41.2%	8,252	40.9%	-0.3%	5,449	27.3%	5,553	27.5%	-1.9%	470	2.4%	440	2.2%	6.8%	5,805	29.1%	5,915	29.3%	-1.9%
Harnett.....	44,863	44,050	1.8%	17,258	38.5%	16,832	38.2%	2.5%	17,820	39.7%	17,494	39.7%	1.9%	1,416	3.2%	1,353	3.1%	4.7%	8,369	18.7%	8,371	19.0%	0.0%
Haywood...	26,950	26,476	1.8%	11,954	44.4%	11,515	43.5%	3.8%	11,629	43.2%	11,528	43.5%	0.9%	532	2.0%	538	2.0%	-1.1%	2,835	10.5%	2,895	10.9%	-2.1%
Henderson...	51,344	50,667	1.3%	22,391	43.6%	21,852	43.1%	2.5%	22,786	44.4%	22,510	44.4%	1.2%	1,059	2.1%	1,024	2.0%	3.4%	5,108	9.9%	5,281	10.4%	-3.3%
Hertford....	7,480	7,512	-0.4%	3,075	41.1%	3,016	40.1%	2.0%	2,116	28.3%	2,172	28.9%	-2.6%	185	2.5%	181	2.4%	2.2%	2,104	28.1%	2,143	28.5%	-1.8%
Hoke.....	17,255	16,820	2.6%	6,364	36.9%	6,072	36.1%	4.8%	5,788	33.5%	5,637	33.5%	2.7%	691	4.0%	689	4.1%	0.3%	4,412	25.6%	4,422	26.3%	-0.2%
Hyde.....	1,750	1,757	-0.4%	812	46.4%	784	44.6%	3.6%	609	34.8%	622	35.4%	-2.1%	31	1.8%	39	2.2%	-20.5%	298	17.0%	312	17.8%	-4.5%
Iredell.....	78,038	75,813	2.9%	33,187	42.5%	31,896	42.1%	4.0%	32,937	42.2%	32,305	42.6%	2.0%	1,616	2.1%	1,465	1.9%	10.3%	10,298	13.2%	10,147	13.4%	1.5%
Jackson....	14,658	14,377	2.0%	6,925	47.2%	6,673	46.4%	3.8%	5,768	39.4%	5,713	39.7%	1.0%	348	2.4%	325	2.3%	7.1%	1,617	11.0%	1,666	11.6%	-2.9%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2018 AND 2017-Continued

County	Filing Status																						
	Total Returns Filed [All Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%
	Number of Returns	%	Return count	% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count	
2018	2017	change 18/17	Return count	% of county	Return count	% of county	change 18/17	Return count	% of county	Return count	% of county	change 18/17	Return count	% of county	Return count	% of county	change 18/17	Return count	% of county	Return count	% of county	change 18/17	
Johnston	83,457	80,058	4.2%	32,739	39.2%	31,014	38.7%	5.6%	35,663	42.7%	34,476	43.1%	3.4%	2,112	2.5%	1,903	2.4%	11.0%	12,943	15.5%	12,665	15.8%	2.2%
Jones.....	3,378	3,392	-0.4%	1,376	40.7%	1,397	41.2%	-1.5%	1,360	40.3%	1,335	39.4%	1.9%	80	2.4%	77	2.3%	3.9%	562	16.6%	583	17.2%	-3.6%
Lee.....	25,024	24,834	0.8%	10,274	41.1%	10,164	40.9%	1.1%	9,310	37.2%	9,214	37.1%	1.0%	520	2.1%	498	2.0%	4.4%	4,920	19.7%	4,958	20.0%	-0.8%
Lenoir.....	22,605	22,605	0.0%	9,530	42.2%	9,365	41.4%	1.8%	7,044	31.2%	7,015	31.0%	0.4%	479	2.1%	541	2.4%	-11.5%	5,552	24.6%	5,684	25.1%	-2.3%
Lincoln.....	33,859	32,812	3.2%	13,565	40.1%	13,003	39.6%	4.3%	15,704	46.4%	15,246	46.5%	3.0%	642	1.9%	636	1.9%	0.9%	3,948	11.7%	3,927	12.0%	0.5%
Macon	14,768	14,649	0.8%	6,417	43.5%	6,331	43.2%	1.4%	6,617	44.8%	6,558	44.8%	0.9%	265	1.8%	288	2.0%	-8.0%	1,469	9.9%	1,472	10.0%	-0.2%
Madison.....	8,701	8,440	3.1%	3,726	42.8%	3,516	41.7%	6.0%	3,815	43.8%	3,824	45.3%	-0.2%	195	2.2%	159	1.9%	22.6%	965	11.1%	941	11.1%	2.6%
Martin.....	9,028	9,088	-0.7%	3,684	40.8%	3,657	40.2%	0.7%	3,120	34.6%	3,179	35.0%	-1.9%	194	2.1%	180	2.0%	7.8%	2,030	22.5%	2,072	22.8%	-2.0%
McDowell.....	17,907	17,756	0.9%	7,327	40.9%	7,168	40.4%	2.2%	7,454	41.6%	7,445	41.9%	0.1%	335	1.9%	333	1.9%	0.6%	2,791	15.6%	2,810	15.8%	-0.7%
Mecklenburg	475,670	468,360	1.6%	235,765	49.6%	229,006	48.9%	3.0%	152,999	32.2%	151,959	32.4%	0.7%	10,568	2.2%	9,977	2.1%	5.9%	76,338	16.0%	77,418	16.5%	-1.4%
Mitchell.....	5,926	5,897	0.5%	2,317	39.1%	2,243	38.0%	3.3%	2,893	48.8%	2,884	48.9%	0.3%	95	1.6%	110	1.9%	-13.6%	621	10.5%	660	11.2%	-5.9%
Montgomery.....	9,654	9,664	-0.1%	4,029	41.7%	3,899	40.3%	3.3%	3,561	36.9%	3,616	37.4%	-1.5%	141	1.5%	133	1.4%	6.0%	1,923	19.9%	2,016	20.9%	-4.6%
Moore	40,485	39,711	1.9%	16,545	40.9%	16,196	40.8%	2.2%	18,191	44.9%	17,686	44.5%	2.9%	1,021	2.5%	1,009	2.5%	1.2%	4,728	11.7%	4,820	12.1%	-1.9%
Nash.....	39,663	39,723	-0.2%	17,002	42.9%	16,857	42.4%	0.9%	12,685	32.0%	12,854	32.4%	-1.3%	872	2.2%	880	2.2%	-0.9%	9,104	23.0%	9,132	23.0%	-0.3%
New Hanover	98,382	96,205	2.3%	50,023	50.8%	48,447	50.4%	3.3%	35,101	35.7%	34,313	35.7%	2.3%	2,148	2.2%	2,155	2.2%	-0.3%	11,110	11.3%	11,290	11.7%	-1.6%
Northampton	6,946	6,985	-0.6%	2,868	41.3%	2,818	40.3%	1.8%	2,052	29.5%	2,100	30.1%	-2.3%	179	2.6%	171	2.4%	4.7%	1,847	26.6%	1,896	27.1%	-2.6%
Onslow.....	60,450	59,012	2.4%	23,838	39.4%	22,977	38.9%	3.7%	25,255	41.8%	24,725	41.9%	2.1%	2,502	4.1%	2,445	4.1%	2.3%	8,855	14.6%	8,865	15.0%	-0.1%
Orange.....	57,317	57,190	0.2%	27,124	47.3%	26,918	47.1%	0.8%	23,207	40.5%	23,163	40.5%	0.2%	1,247	2.2%	1,256	2.2%	-0.7%	5,739	10.0%	5,853	10.2%	-1.9%
Pamlico	5,056	5,057	0.0%	1,990	39.4%	2,018	39.9%	-1.4%	2,233	44.2%	2,242	44.3%	-0.4%	130	2.6%	120	2.4%	8.3%	703	13.9%	677	13.4%	3.8%
Pasquotank.....	15,834	15,708	0.8%	6,859	43.3%	6,661	42.4%	3.0%	5,558	35.1%	5,574	35.5%	-0.3%	390	2.5%	430	2.7%	-9.3%	3,027	19.1%	3,043	19.4%	-0.5%
Pender.....	23,924	23,204	3.1%	9,370	39.2%	8,855	38.2%	5.8%	10,598	44.3%	10,339	44.6%	2.5%	553	2.3%	553	2.4%	0.0%	3,403	14.2%	3,457	14.9%	-1.6%
Perquimans.....	5,201	5,140	1.2%	1,962	37.7%	1,918	37.3%	2.3%	2,327	44.7%	2,337	45.5%	-0.4%	149	2.9%	135	2.6%	10.4%	763	14.7%	750	14.6%	1.7%
Person.....	16,330	16,156	1.1%	6,805	41.7%	6,624	41.0%	2.7%	6,145	37.6%	6,120	37.9%	0.4%	367	2.2%	372	2.3%	-1.3%	3,013	18.5%	3,040	18.8%	-0.9%
Pitt.....	66,934	66,383	0.8%	30,364	45.4%	29,879	45.0%	1.6%	21,594	32.3%	21,528	32.4%	0.3%	1,587	2.4%	1,540	2.3%	3.1%	13,389	20.0%	13,436	20.2%	-0.3%
Polk.....	8,202	8,316	-1.4%	3,561	43.4%	3,589	43.2%	-0.8%	3,788	46.2%	3,805	45.8%	-0.4%	123	1.5%	146	1.8%	-15.8%	730	8.9%	776	9.3%	-5.9%
Randolph.....	60,714	60,047	1.1%	25,038	41.2%	24,195	40.3%	3.5%	25,070	41.3%	25,067	41.7%	0.0%	1,084	1.8%	1,037	1.7%	4.5%	9,522	15.7%	9,748	16.2%	-2.3%
Richmond.....	17,575	17,689	-0.6%	7,370	41.9%	7,398	41.8%	-0.4%	5,408	30.8%	5,451	30.8%	-0.8%	358	2.0%	339	1.9%	5.6%	4,439	25.3%	4,501	25.4%	-1.4%
Robeson.....	43,483	43,890	-0.9%	17,221	39.6%	16,855	38.4%	2.2%	11,781	27.1%	11,840	27.0%	-0.5%	787	1.8%	785	1.8%	0.3%	13,694	31.5%	14,410	32.8%	-5.0%
Rockingham	37,604	37,471	0.4%	15,735	41.8%	15,475	41.3%	1.7%	14,607	38.8%	14,640	39.1%	-0.2%	798	2.1%	824	2.2%	-3.2%	6,464	17.2%	6,532	17.4%	-1.0%
Rowan.....	60,157	59,155	1.7%	25,831	42.9%	24,896	42.1%	3.8%	23,117	38.4%	23,102	39.1%	0.1%	1,173	1.9%	1,159	2.0%	1.2%	10,036	16.7%	9,998	16.9%	0.4%
Rutherford.....	25,460	24,917	2.2%	10,519	41.3%	10,069	40.4%	4.5%	10,618	41.7%	10,566	42.4%	0.5%	459	1.8%	469	1.9%	-2.1%	3,864	15.2%	3,813	15.3%	1.3%
Sampson.....	24,124	24,329	-0.8%	8,765	36.3%	8,652	35.6%	1.3%	8,486	35.2%	8,494	34.9%	-0.1%	494	2.0%	475	2.0%	4.0%	6,379	26.4%	6,708	27.6%	-4.9%
Scotland.....	13,088	13,050	0.3%	5,201	39.7%	5,116	39.2%	1.7%	3,736	28.5%	3,792	29.1%	-1.5%	226	1.7%	224	1.7%	0.9%	3,925	30.0%	3,918	30.0%	0.2%
Stanly.....	25,575	25,243	1.3%	10,805	42.2%	10,490	41.6%	3.0%	10,757	42.1%	10,673	42.3%	-0.8%	469	1.8%	462	1.8%	1.5%	3,544	13.9%	3,618	14.3%	-2.0%
Stokes.....	19,599	19,434	0.8%	8,047	41.1%	7,915	40.7%	1.7%	8,802	44.9%	8,844	45.5%	-0.5%	392	2.0%	349	1.8%	12.3%	2,358	12.0%	2,326	12.0%	1.4%
Surry.....	27,572	27,301	1.0%	11,396	41.3%	10,968	40.2%	3.9%	12,001	43.5%	12,111	44.4%	-0.9%	475	1.7%	440	1.6%	8.0%	3,700	13.4%	3,782	13.9%	-2.2%
Swain.....	7,217	7,117	1.4%	3,393	47.0%	3,300	46.4%	2.8%	2,314	32.1%	2,330	32.7%	-0.7%	199	2.8%	158	2.2%	25.9%	1,311	18.2%	1,329	18.7%	-1.4%
Transylvania.....	13,542	13,402	1.0%	5,809	42.9%	5,601	41.8%	3.7%	6,227	46.0%	6,220	46.4%	0.1%	256	1.9%	247	1.8%	3.6%	1,250	9.2%	1,334	10.0%	-6.3%
Tyrrell.....	1,434	1,470	-2.4%	579	40.4%	605	41.2%	-4.3%	460	32.1%	469	31.9%	-1.9%	54	3.8%	55	3.7%	-1.8%	341	23.8%	341	23.2%	0.0%
Union.....	94,926	92,918	2.2%	36,446	38.4%	35,089	37.8%	3.9%	45,573	48.0%	44,693	48.1%	2.0%	1,821	1.9%	1,769	1.9%	2.9%	11,086	11.7%	11,367	12.2%	-2.5%
Vance.....	17,728	17,653	0.4%	7,375	41.6%	7,181	40.7%	2.7%	4,624	26.1%	4,659	26.4%	-0.8%	387	2.2%	362	2.1%	6.9%	5,342	30.1%	5,451	30.9%	-2.0%
Wake.....	478,154	467,230	2.3%	218,251	45.6%	210,629	45.1%	3.6%	191,976	40.1%	188,405	40.3%	1.9%	10,370	2.2%	10,039	2.1%	3.3%	57,557	12.0%	58,157	12.4%	-1.0%
Warren.....	6,114	6,137	-0.4%	2,516	41.2%	2,451	39.9%	2.7%	1,763	28.8%	1,778	29.0%	-0.8%	115	1.9%	126	2.1%	-8.7%	1,720	28.1%	1,782	29.0%	-3.5%
Washington.....	4,570	4,626	-1.2%	1,924	42.1%	1,926	41.6%	-0.1%	1,451	31.8%	1,495	32.3%	-2.9%	91	2.0%	86	1.9%	5.8%	1,104	24.2%	1,119	24.2%	-1.3%
Watauga.....	19,237	18,983	1.3%	9,724	50.5%	9,534	50.2%	2.0%	8,002	41.6%	7,867	41.4%	1.7%	346	1.7%	326	1.7%	6.1%	1,165	6.1%	1,256	6.6%	-7.2%
Wayne.....	44,604	44,355	0.6%	18,461	41.4%	17,903	40.4%	3.1%	15,575	34.9%	15,677	35.3%	-0.7%	1,240	2.8%	1,274	2.9%	-2.7%	9,328	20.9%	9,501	21.4%	-1.8%
Wilkes.....	27,579	27,473	0.4%	11,243	40.8%	10,977	40.0%	2.4%	12,173	44.1%	12,383	45.1%	-1.7%	483	1.8%	475	1.7%	1.7%	3,680	13.3%	3,638	13.2%	1.2%
Wilson.....	36,370	36,322	0.1%	15,104	41.5%	14,865	40.9%	1.6%	11,824	32.5%	11,810	32.5%	0.1%	755	2.1%	714	2.0%	5.7%	8,687	23.9%	8,933	24.6%	-2.8%
Yadkin.....	15,780	15,569	1.4%	6,491	41.1%	6,276	40.3%	3.4%	7,094	45.0%	7,076	45.4%	0.3%	249	1.6%	250	1.6%	-0.4%	1,946	12.3%	1,967	12.6%	-1.1%
Yancey.....	7,398	7,266	1.8%	2,881	38.9%	2,795	38.5%	3.1%	3,607	48.8%	3,597	49.5%	0.3%	156	2.1%	132	1.8%	18.2%	754	10.2%	742	10.2%	1.6%
Out-of-State	541,149	492,407	9.9%	229,193	42.4%	203,811	41.4%	12.5%	247,440	45.7%	228,986	46.5%	8.1%	18,278	3.4%	16,868	3.4%	8.4%	46,238	8.5%	42,742	8.7%	8.2%
Totals.....	4,808,043	4,696,283	2.4%	2,113,565	44.0%	2,035,610	43.3%	3.8%	1,856,951	38.6%	1,823,610	38.8%	1.8%	114,161	2.4%	109,335	2.3%	4.4%	723,366	15.			

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2018 AND 2017

County	Total			Filing Status																			
	Net Tax Liability [Combined Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
	Tax Year 2018	Tax Year 2017	% change 18/17	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%
	Net Tax [\$]	Net Tax [\$]		Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 18/17	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 18/17	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 18/17	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 18/17
Alamance.....	151,445,717	140,561,904	7.7%	35,729,674	23.6%	33,122,638	23.6%	7.9%	100,566,911	66.4%	93,803,736	66.7%	7.2%	3,212,474	2.1%	2,595,436	1.8%	23.8%	11,936,658	7.9%	11,040,094	7.9%	8.1%
Alexander.....	29,131,196	27,177,764	7.2%	6,632,460	22.8%	5,805,193	21.4%	14.3%	20,269,375	69.6%	19,403,144	71.4%	4.5%	443,448	1.5%	351,334	1.3%	26.2%	1,785,913	6.1%	1,618,093	6.0%	10.4%
Alleghany.....	7,385,996	7,134,421	3.5%	1,680,084	22.7%	1,628,404	22.8%	3.2%	5,228,355	70.8%	5,071,416	71.1%	3.1%	157,272	2.1%	152,342	2.1%	3.2%	320,285	4.3%	282,259	4.0%	13.5%
Anson.....	11,866,927	10,636,023	11.6%	3,422,189	28.8%	3,028,320	28.5%	13.0%	6,390,483	53.9%	5,620,209	52.8%	13.7%	295,547	2.5%	311,228	2.9%	-5.0%	1,758,708	14.8%	1,676,266	15.8%	4.9%
Ashe.....	17,865,539	16,660,256	7.2%	4,237,164	23.7%	3,638,802	21.8%	16.4%	12,312,657	68.9%	11,768,975	70.6%	4.6%	506,579	2.8%	553,454	3.3%	-8.5%	809,139	4.5%	699,025	4.2%	15.8%
Avery.....	10,867,133	9,631,627	12.8%	2,668,049	24.6%	2,454,507	25.5%	8.7%	7,611,554	70.0%	6,599,364	68.5%	15.3%	138,202	1.3%	152,695	1.6%	-9.5%	449,328	4.1%	425,061	4.4%	5.7%
Beaufort.....	37,119,295	34,285,117	8.3%	7,794,501	21.0%	7,226,247	21.1%	7.9%	25,999,948	70.0%	23,910,680	69.7%	8.7%	589,183	1.6%	574,667	1.7%	2.5%	2,735,663	7.4%	2,573,523	7.5%	6.3%
Bertie.....	8,882,099	10,653,447	-16.6%	2,278,599	25.7%	2,110,783	19.8%	8.0%	4,984,021	56.1%	5,014,725	65.8%	-28.9%	251,774	2.8%	213,557	2.0%	17.9%	1,367,705	15.4%	1,314,382	12.3%	4.1%
Bladen.....	17,214,999	16,220,368	6.1%	4,277,662	24.8%	3,817,120	23.5%	12.1%	10,629,904	61.7%	10,230,409	63.1%	3.9%	404,969	2.4%	371,490	2.3%	9.0%	1,902,464	11.1%	1,801,349	11.1%	5.6%
Brunswick.....	130,416,075	113,941,391	14.5%	28,382,401	21.8%	24,721,949	21.7%	14.8%	94,397,067	72.4%	82,325,513	72.3%	14.7%	2,117,676	1.6%	1,931,302	1.7%	9.7%	5,518,931	4.2%	4,962,627	4.4%	11.2%
Buncombe.....	306,285,476	291,236,841	5.2%	81,011,833	26.4%	74,350,191	25.5%	9.0%	205,447,753	67.1%	198,115,661	68.0%	3.7%	4,523,472	1.5%	4,449,528	1.5%	1.7%	15,302,418	5.0%	14,321,461	4.9%	6.8%
Burke.....	57,708,599	54,796,993	5.3%	13,868,927	24.0%	12,914,027	23.6%	7.4%	38,329,791	66.4%	36,867,456	67.3%	4.0%	931,428	1.6%	834,637	1.5%	11.6%	4,578,453	7.9%	4,180,873	7.6%	9.5%
Cabarrus.....	244,450,832	227,109,190	7.6%	43,745,966	17.9%	42,568,550	18.7%	2.8%	179,330,201	73.4%	165,398,889	72.8%	8.4%	3,764,907	1.5%	3,555,644	1.6%	5.9%	17,609,758	7.2%	15,586,107	6.9%	13.0%
Caldwell.....	53,135,535	50,526,164	5.2%	12,895,786	24.3%	12,704,028	25.1%	1.5%	35,120,316	66.1%	33,660,171	65.4%	6.2%	1,198,221	2.3%	1,169,095	2.3%	2.5%	3,921,212	7.4%	3,592,870	7.1%	9.1%
Camden.....	6,426,662	6,301,587	2.0%	1,284,995	20.0%	1,189,856	18.9%	8.0%	4,707,359	73.2%	4,629,438	73.5%	1.7%	122,444	1.9%	169,354	2.7%	-27.7%	311,864	4.9%	312,930	5.0%	-0.3%
Carteret.....	68,788,600	61,839,370	11.2%	15,826,381	23.0%	14,443,166	23.4%	9.6%	48,720,415	70.8%	43,709,051	70.7%	11.5%	1,066,790	1.6%	964,465	1.6%	10.6%	3,175,014	4.6%	2,722,688	4.4%	16.6%
Caswell.....	12,787,830	13,604,386	-6.0%	3,074,886	24.0%	4,167,208	30.6%	-26.2%	8,341,811	65.2%	8,135,692	59.8%	2.5%	323,485	2.5%	256,326	1.9%	26.2%	1,047,648	8.2%	1,045,160	7.7%	0.2%
Catawba.....	174,108,174	164,320,957	6.0%	38,258,799	22.0%	35,067,346	21.3%	9.1%	121,785,635	69.9%	116,733,006	71.0%	4.3%	2,917,091	1.7%	2,732,685	1.7%	6.7%	11,146,649	6.4%	9,787,920	6.0%	13.9%
Chatham.....	123,770,645	111,879,354	10.6%	20,374,037	16.5%	19,526,395	17.5%	4.3%	96,855,268	78.3%	86,520,192	77.3%	11.9%	1,527,222	1.2%	1,219,132	1.1%	25.3%	4,945,118	4.0%	4,613,635	4.1%	7.2%
Cherokee.....	13,621,385	12,814,458	6.3%	3,315,425	24.3%	2,983,494	23.3%	11.1%	9,281,940	68.1%	8,915,755	69.6%	4.1%	204,425	1.5%	184,184	1.4%	11.0%	819,595	6.0%	731,025	5.7%	12.1%
Chowan.....	10,758,681	10,280,263	4.7%	2,104,674	19.6%	2,019,718	19.6%	4.2%	7,721,328	71.8%	7,384,659	71.8%	4.6%	176,569	1.6%	173,712	1.7%	1.6%	756,110	7.0%	702,174	6.8%	7.7%
Clay.....	6,167,155	5,605,480	10.0%	1,236,505	20.0%	1,167,197	20.8%	5.9%	4,630,541	75.1%	4,170,613	74.4%	11.0%	95,795	1.6%	68,392	1.2%	40.1%	204,314	3.3%	199,278	3.6%	2.5%
Cleveland.....	69,320,706	64,111,121	8.1%	16,374,538	23.6%	14,699,489	22.9%	11.4%	46,078,531	66.5%	43,185,170	67.4%	6.7%	1,109,777	1.6%	1,013,214	1.6%	9.5%	5,757,860	8.3%	5,213,248	8.1%	10.4%
Columbus.....	29,823,919	25,928,481	15.0%	6,797,254	22.8%	6,174,103	23.8%	10.1%	19,500,999	65.4%	16,426,344	63.4%	18.7%	505,529	1.7%	555,682	2.1%	-9.0%	3,020,137	10.1%	2,772,352	10.7%	8.9%
Craven.....	81,281,639	74,294,389	9.4%	17,828,898	21.9%	16,095,424	21.7%	10.8%	56,257,779	69.2%	51,205,846	68.9%	9.9%	1,570,114	1.9%	1,420,326	1.9%	10.5%	5,624,848	6.9%	5,572,793	7.5%	0.9%
Cumberland.....	185,816,668	175,709,904	5.8%	47,413,060	25.5%	44,882,505	25.5%	5.6%	113,008,912	60.8%	107,056,543	60.9%	5.6%	5,180,655	2.8%	4,913,637	2.8%	5.4%	20,214,041	10.9%	18,857,219	10.7%	7.2%
Currituck.....	14,891,422	13,555,195	9.9%	3,375,482	22.7%	3,219,752	23.8%	4.8%	10,368,250	69.6%	9,417,751	69.5%	10.1%	370,223	2.5%	287,018	2.1%	29.0%	777,467	5.2%	630,674	4.7%	23.3%
Dare.....	42,214,945	39,517,538	6.8%	10,569,841	25.0%	10,222,610	25.9%	3.4%	28,905,190	68.5%	26,698,355	67.6%	8.3%	785,765	1.9%	728,539	1.8%	7.9%	1,954,149	4.6%	1,868,034	4.7%	4.6%
Davidson.....	141,606,916	138,841,195	2.0%	29,878,722	21.1%	28,434,011	20.5%	5.1%	99,339,032	70.2%	98,824,533	71.2%	0.5%	2,327,013	1.6%	2,196,826	1.6%	5.9%	10,062,149	7.1%	9,385,825	6.8%	7.2%
Davie.....	49,599,390	51,019,785	-2.8%	8,850,810	17.8%	8,194,278	16.1%	8.0%	37,742,628	76.1%	39,978,916	78.4%	-5.6%	679,579	1.4%	582,917	1.1%	16.6%	2,326,373	4.7%	2,263,674	4.4%	2.8%
Duplin.....	30,001,685	30,760,878	-2.5%	6,668,725	22.2%	6,903,020	22.4%	-3.4%	18,969,172	63.2%	19,939,046	64.8%	-4.9%	565,694	1.9%	595,955	1.9%	-5.1%	3,798,094	12.7%	3,322,857	10.8%	14.3%
Durham.....	394,414,613	368,988,607	6.9%	117,189,977	29.7%	107,895,070	29.2%	8.6%	241,543,200	61.2%	228,028,127	61.8%	5.9%	9,438,726	2.4%	8,441,326	2.3%	11.8%	26,242,710	6.7%	24,624,084	6.7%	6.6%
Edgecombe.....	27,055,356	25,498,984	6.1%	6,877,005	25.4%	6,368,457	25.0%	8.0%	15,433,996	57.0%	14,674,531	57.5%	5.2%	533,022	2.0%	551,364	2.2%	-3.3%	4,211,333	15.6%	3,904,542	15.3%	7.9%
Forsyth.....	436,091,043	435,231,255	0.2%	96,533,908	22.1%	93,808,145	21.6%	2.9%	302,596,670	69.4%	306,169,324	70.3%	-1.2%	7,853,301	1.8%	7,204,222	1.7%	9.0%	29,107,164	6.7%	28,049,564	6.4%	3.8%
Franklin.....	53,222,066	47,721,478	11.5%	11,267,503	21.2%	9,749,983	20.4%	15.6%	36,582,945	68.7%	32,979,179	69.1%	10.9%	1,096,148	2.1%	1,131,155	2.4%	-3.1%	4,275,470	8.0%	3,861,161	8.1%	10.7%
Gaston.....	201,840,805	187,901,433	7.4%	46,438,494	23.0%	43,296,272	23.0%	7.3%	135,599,388	67.2%	127,170,703	67.7%	6.6%	3,649,911	1.8%	3,174,040	1.7%	15.0%	16,153,012	8.0%	14,260,418	7.6%	13.3%
Gates.....	4,272,494	4,405,987	-3.0%	993,302	23.2%	965,058	21.9%	2.9%	2,854,923	66.8%	3,036,438	68.9%	-6.0%	82,685	1.9%	57,747	1.3%	43.2%	341,584	8.0%	346,744	7.9%	-1.5%
Graham.....	4,080,144	3,699,302	10.3%	823,823	20.2%	836,996	22.6%	-1.6%	2,935,166	71.9%	2,549,358	68.9%	15.1%	41,264	1.0%	70,266	1.9%	-41.3%	279,891	6.9%	242,682	6.6%	15.3%
Granville.....	52,318,225	48,759,364	7.3%	11,316,145	21.6%	10,399,677	21.3%	8.8%	35,004,749	66.9%	32,794,451	67.3%	6.7%	1,219,233	2.3%	1,149,206	2.4%	6.1%	4,778,098	9.1%	4,416,030	9.1%	8.2%
Greene.....	10,821,692	10,115,754	7.0%	2,440,837	22.6%	2,165,507	21.4%	12.7%	6,920,355	63.9%	6,621,482	65.5%	4.5%	257,141	2.4%	218,866	2.2%	17.5%	1,203,359	11.1%	1,109,899	11.0%	8.4%
Guilford.....	604,713,342	566,724,496	6.7%	134,601,865	22.3%	128,264,221	22.6%	4.9%	417,150,330	69.0%	389,429,627	68.7%	7.1%	12,012,766	2.0%	9,681,175	1.7%	24.1%	40,948,381	6.8%	39,349,473	6.9%	4.1%
Halifax.....	27,614,142	25,982,137	6.3%	6,951,747	25.2%	6,495,536	25.0%	7.0%	16,073,310	58.2%	15,093,503	58.1%	6.5%	646,304	2.3%	743,537	2.9%	-13.1%	3,942,781	14.3%	3,649,561	14.0%	8.0%
Harnett.....	80,775,122	72,758,689	11.0%	17,664,402	21.9%	15,284,684	21.0%	15.6%	53,903,704	66.7%	49,224,633	67.7%	9.5%	1,996,994	2.5%	1,788,879	2.5%	11.6%	7,210,022	8.9%	6,460,493	8.9%	11.6%
Haywood.....	49,044,523	45,381,173	8.1%	12,363,146	25.2%	11,094,408	24.4%	11.4%	32,991,585	67.3%	30,990,774	68.3%	6.5%	947,768	1.9%	762,725	1.7%	24.3%	2,742,024	5.6%	2,533,2		



TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2018 AND 2017-Continued

County	Total			Filing Status																			
	Net Tax Liability [Combined Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
	Tax Year 2018	Tax Year 2017	% change 18/17	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%	Tax year 2018		Tax year 2017		%
	Net Tax [\$]	Net Tax [\$]		Net Tax [\$]	% of county	Net Tax [\$]	% of county	%	Net Tax [\$]	% of county	Net Tax [\$]	% of county	%	Net Tax [\$]	% of county	Net Tax [\$]	% of county	%	Net Tax [\$]	% of county	Net Tax [\$]	% of county	%
Johnston.....	202,153,031	176,891,743	14.3%	39,817,833	19.7%	33,460,547	18.9%	19.0%	141,457,645	70.0%	127,098,132	71.9%	11.3%	3,992,473	2.0%	3,361,329	1.9%	18.8%	16,885,080	8.4%	12,971,735	7.3%	30.2%
Jones.....	4,934,695	5,003,865	-1.4%	1,212,699	24.6%	1,208,293	24.1%	0.4%	3,241,209	65.7%	3,326,709	66.5%	-2.6%	100,640	2.0%	90,434	1.8%	11.3%	380,147	7.7%	378,429	7.6%	0.5%
Lee.....	47,469,559	44,461,112	6.8%	11,240,394	23.7%	10,086,676	22.7%	11.4%	31,170,580	65.7%	29,841,075	67.1%	4.5%	870,395	1.8%	755,721	1.7%	15.2%	4,188,190	8.8%	3,777,640	8.5%	10.9%
Lenoir.....	35,661,445	33,847,938	5.4%	8,144,788	22.8%	7,770,983	23.0%	4.8%	23,141,141	64.9%	21,972,451	64.9%	5.3%	678,999	1.9%	749,120	2.2%	-9.4%	3,696,517	10.4%	3,355,384	9.9%	10.2%
Lincoln.....	92,650,149	83,472,461	11.0%	16,169,819	17.5%	14,460,538	17.3%	11.8%	70,646,486	76.3%	63,708,320	76.3%	10.9%	1,257,020	1.4%	1,168,457	1.4%	7.6%	4,576,824	4.9%	4,135,146	5.0%	10.7%
Macon.....	26,284,690	24,105,074	9.0%	6,390,218	24.3%	5,903,498	24.5%	8.2%	18,426,782	70.1%	16,823,191	69.8%	9.5%	377,551	1.4%	366,099	1.5%	3.1%	1,090,139	4.1%	1,012,286	4.2%	7.7%
Madison.....	13,908,308	12,910,318	7.7%	3,505,467	25.2%	3,090,013	23.9%	13.4%	9,337,647	67.1%	8,781,529	68.0%	6.3%	293,773	2.1%	236,599	1.8%	24.2%	771,421	5.5%	802,177	6.2%	-3.8%
Martin.....	13,003,265	12,480,973	4.2%	3,261,914	25.1%	3,063,354	24.5%	6.5%	8,075,293	62.1%	7,873,622	62.4%	3.7%	248,482	1.9%	251,303	2.0%	-1.1%	1,417,576	10.9%	1,382,694	11.1%	2.5%
McDowell.....	28,038,309	26,474,045	5.9%	6,432,291	22.9%	6,228,821	23.5%	3.3%	18,842,617	67.2%	17,593,553	66.5%	7.1%	449,107	1.6%	437,975	1.7%	2.5%	2,314,294	8.3%	2,213,696	8.4%	4.5%
Mecklenburg	1,795,752,025	1,675,750,511	7.2%	413,392,016	23.0%	381,357,085	22.8%	8.4%	1,249,619,027	69.6%	1,171,960,191	69.9%	6.6%	31,120,392	1.7%	29,060,890	1.7%	7.1%	101,620,590	5.7%	93,372,345	5.6%	8.8%
Mitchell.....	9,465,761	8,855,467	6.9%	2,126,060	22.5%	2,002,766	22.6%	6.2%	6,722,678	71.0%	6,240,012	70.5%	7.7%	128,654	1.4%	141,793	1.6%	-9.3%	488,369	5.2%	470,896	5.3%	3.7%
Montgomery	16,400,140	15,656,707	4.7%	3,735,392	22.8%	3,623,777	23.1%	3.1%	10,909,979	66.5%	10,443,649	66.7%	4.5%	262,062	1.6%	220,622	1.4%	18.8%	1,492,707	9.1%	1,368,659	8.7%	9.1%
Moore.....	111,338,820	101,500,873	9.7%	23,462,043	21.1%	20,060,859	19.8%	17.0%	80,725,500	72.5%	74,699,216	73.6%	8.1%	2,044,780	1.8%	1,885,738	1.9%	8.4%	5,106,497	4.6%	4,855,060	4.8%	5.2%
Nash.....	87,811,337	72,001,079	22.0%	18,517,546	21.1%	17,051,125	23.7%	8.6%	58,811,667	67.0%	45,429,660	63.1%	29.5%	1,919,657	2.2%	1,867,079	2.6%	2.8%	8,562,527	9.8%	7,653,215	10.6%	11.9%
New Hanover	301,765,236	281,555,842	7.2%	71,009,676	23.5%	65,036,640	23.1%	9.2%	211,032,074	69.9%	199,087,399	70.7%	6.0%	4,693,578	1.6%	4,662,158	1.7%	0.7%	15,029,908	5.0%	12,769,645	4.5%	17.7%
Northampton	8,807,507	8,014,032	9.9%	2,364,980	26.9%	2,224,949	27.8%	6.3%	5,053,206	57.4%	4,521,334	56.4%	11.8%	230,891	2.6%	211,609	2.6%	9.1%	1,158,430	13.2%	1,056,140	13.2%	9.7%
Onslow.....	86,646,846	79,444,712	9.1%	20,169,224	23.3%	18,344,134	23.1%	9.9%	57,905,886	66.8%	53,152,649	66.9%	8.9%	2,227,050	2.6%	2,155,975	2.7%	3.3%	6,344,686	7.3%	5,791,954	7.3%	9.5%
Orange.....	271,211,546	240,388,861	12.8%	50,361,674	18.6%	42,200,330	17.6%	19.3%	205,775,852	75.9%	184,979,252	77.0%	11.2%	3,887,301	1.4%	3,304,582	1.4%	17.6%	11,186,719	4.1%	9,954,697	4.1%	12.9%
Pamlico.....	9,888,632	8,738,750	13.2%	2,328,399	23.5%	1,934,334	21.5%	20.4%	6,795,215	68.7%	6,191,136	70.8%	9.8%	206,992	2.1%	158,042	1.8%	31.0%	558,026	5.6%	450,233	5.2%	22.6%
Pasquotank...	20,856,972	19,682,376	6.0%	5,373,898	25.8%	5,224,136	26.5%	2.9%	13,218,346	63.4%	12,321,194	62.6%	7.3%	476,002	2.3%	521,428	2.6%	-8.7%	1,788,726	8.6%	1,615,618	8.2%	10.7%
Pender.....	53,646,162	47,616,976	12.7%	9,791,533	18.3%	8,829,087	18.5%	10.9%	39,481,359	73.6%	34,787,765	73.1%	13.5%	947,052	1.8%	882,716	1.9%	7.3%	3,426,218	6.4%	3,117,408	6.5%	9.9%
Perquimans...	7,867,166	7,719,298	1.9%	1,646,668	20.9%	1,553,793	20.1%	6.0%	5,533,534	70.3%	5,533,054	71.7%	0.0%	199,299	2.5%	170,160	2.2%	17.1%	487,665	6.2%	462,291	6.0%	5.5%
Person.....	29,580,148	28,215,226	4.8%	7,286,227	24.6%	6,697,444	23.7%	8.8%	18,895,254	63.9%	18,163,376	64.4%	4.0%	568,499	1.9%	564,004	2.0%	0.8%	2,830,168	9.6%	2,790,402	9.9%	1.4%
Pitt.....	155,188,421	143,573,519	8.1%	34,878,160	22.5%	32,099,732	22.4%	8.7%	105,387,437	67.9%	98,221,763	68.4%	7.3%	3,423,026	2.2%	2,744,952	1.9%	24.7%	11,499,798	7.4%	10,507,072	7.3%	9.4%
Polk.....	16,010,429	14,584,985	9.8%	4,087,790	25.5%	3,600,153	24.7%	13.5%	11,157,581	69.7%	10,161,089	69.7%	9.8%	146,470	0.9%	201,703	1.4%	-27.4%	618,588	3.9%	622,400	4.3%	-0.6%
Randolph.....	110,655,106	112,164,021	-1.3%	25,165,702	22.7%	24,320,558	21.7%	3.5%	75,592,278	68.3%	78,875,310	70.3%	-4.2%	1,836,133	1.7%	1,564,918	1.4%	17.3%	8,060,993	7.3%	7,403,235	6.6%	8.9%
Richmond.....	23,583,063	22,554,571	4.6%	5,918,289	25.1%	5,816,515	25.8%	1.7%	14,005,661	59.4%	13,292,745	58.9%	5.4%	552,782	2.3%	474,099	2.1%	16.6%	3,106,331	13.2%	2,971,212	13.2%	4.5%
Robeson.....	54,077,449	50,782,413	6.5%	13,930,502	25.8%	13,063,696	25.7%	6.6%	29,991,913	55.5%	28,130,275	55.4%	6.6%	1,190,610	2.2%	1,166,591	2.3%	2.1%	8,964,724	16.6%	8,421,851	16.6%	6.4%
Rockingham...	65,073,746	62,920,352	3.4%	15,099,684	23.2%	14,259,089	22.7%	5.9%	43,568,421	67.0%	42,541,627	67.6%	2.4%	1,166,248	1.8%	1,162,449	1.8%	0.3%	5,239,123	8.1%	4,957,191	7.9%	5.7%
Rowan.....	113,183,072	104,760,241	8.0%	26,980,477	23.8%	24,394,319	23.3%	10.6%	75,280,190	66.5%	70,650,687	67.4%	6.6%	1,875,740	1.7%	1,795,505	1.7%	4.5%	9,046,435	8.0%	7,919,730	7.6%	14.2%
Rutherford...	38,856,566	35,440,478	9.6%	8,976,765	23.1%	7,762,545	21.9%	15.6%	26,481,453	68.2%	24,680,606	69.6%	7.3%	619,147	1.6%	594,054	1.7%	4.2%	2,779,201	7.2%	2,403,273	6.8%	15.6%
Sampson.....	39,967,525	36,063,508	10.8%	7,504,646	18.8%	6,923,076	19.2%	8.4%	26,844,498	67.2%	23,974,598	66.5%	12.0%	848,079	2.1%	707,805	2.0%	19.8%	4,770,302	11.9%	4,458,029	12.4%	7.0%
Scotland.....	17,213,334	16,433,617	4.7%	4,200,267	24.4%	3,741,817	22.8%	12.3%	10,104,892	58.7%	9,954,360	60.6%	1.5%	323,780	1.9%	355,992	2.2%	-9.0%	2,584,395	15.0%	2,381,448	14.5%	8.5%
Stanly.....	52,605,199	47,809,538	10.0%	10,973,439	20.9%	10,499,495	22.0%	4.5%	37,508,610	71.3%	33,604,696	70.3%	11.6%	743,119	1.4%	652,367	1.4%	13.9%	3,380,031	6.4%	3,052,980	6.4%	10.7%
Stokes.....	37,107,445	35,178,224	5.5%	8,253,596	22.2%	7,565,583	21.5%	9.1%	25,959,157	70.0%	24,904,012	70.8%	4.2%	619,936	1.7%	561,501	1.6%	10.4%	2,274,756	6.1%	2,147,128	6.1%	5.9%
Surry.....	50,042,218	48,508,683	3.2%	11,092,325	22.2%	9,900,414	20.4%	12.0%	35,243,154	70.4%	35,296,148	72.8%	-0.2%	892,806	1.8%	666,924	1.4%	33.9%	2,813,933	5.6%	2,645,977	5.5%	6.4%
Swain.....	6,491,949	6,262,625	3.7%	1,711,366	26.4%	1,737,013	27.7%	-1.5%	4,100,830	63.2%	3,909,965	62.4%	4.9%	156,218	2.4%	138,698	2.2%	12.6%	523,535	8.1%	476,949	7.6%	9.8%
Transylvania	27,950,689	25,127,874	11.2%	6,519,970	23.3%	5,851,869	23.3%	11.4%	20,048,274	71.7%	17,954,334	71.5%	11.7%	384,636	1.4%	421,092	1.7%	-8.7%	997,809	3.6%	900,579	3.6%	10.8%
Tyrrell.....	1,756,238	1,661,232	5.7%	457,785	26.1%	395,122	23.8%	15.9%	1,020,488	58.1%	1,002,875	60.4%	1.8%	72,969	4.2%	77,049	4.6%	-5.3%	204,996	11.7%	186,186	11.2%	10.1%
Union.....	346,596,868	316,304,860	9.6%	40,545,357	11.7%	37,837,381	12.0%	7.2%	285,118,319	82.3%	259,393,210	82.0%	9.9%	4,000,490	1.2%	3,975,468	1.3%	0.6%	16,932,702	4.9%	15,098,801	4.8%	12.1%
Vance.....	25,358,923	24,670,838	2.8%	6,547,339	25.8%	6,160,008	25.0%	6.3%	14,697,172	58.0%	14,769,756	59.9%	-0.5%	650,917	2.6%	551,521	2.2%	18.0%	3,463,495	13.7%	3,189,553	12.9%	8.6%
Wake.....	1,928,227,175	1,723,581,792	11.9%	389,879,519	20.2%	334,413,177	19.4%	16.6%	1,406,312,117	72.9%	1,273,708,838	73.9%	10.4%	28,279,582	1.5%	26,361,157	1.5%	7.3%	103,755,957	5.4%	89,098,620	5.2%	16.5%
Warren.....	7,737,457	7,155,813	8.1%	2,068,994	26.7%	1,979,413	27.7%	4.5%	4,298,630	55.6%	3,811,510	53.3%	12.8%	160,459	2.1%	155,729	2.2%	3.0%	1,209,374	15.6%	1,209,161	16.9%	0.0%
Washington...	6,215,341	5,906,913	5.2%	1,708,582	27.5%	1,543,711	26.1%	10.7%	3,658,689	58.9%	3,574,909	60.5%	2.3%	122,135	2.0%	126,339	2.1%	-3.3%	725,935	11.7%	661,954	11.2%	9.7%
Watauga.....	44,229,686	41																					

**Source: 2018 and 2017 individual income tax extracts. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.**

**County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (tax) year for which the return is filed.**

**Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (tax) year, but who filed the D-400 form using a North Carolina address. Out-of-state category also includes for which county designation is indeterminable.**

TABLE C5. TAX YEAR 2018 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and CHILD DEDUCTION CLAIMED BY COUNTY

County	2018 Population	Number of Returns Filled				NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule S:																CHILD DEDUCTION [§ 105-153.5(a)(1)] [\$2,500-\$500 per Qualifying Child]			
		Total	50 Tax Liability [after tax credits]		TOTAL NC ITEMIZED DEDUCTIONS			QUALIFYING HOME MORTGAGE INTEREST			REAL ESTATE PROPERTY TAXES			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES††			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			MEDICAL, DENTAL EXPENSES			Return Count	Qualifying Child Count	Deduction Claimed Amount [S]
			Total Filed	as a % of County Returns	Return Count†	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]			
Alamance.....	166,352	70,953	14,088	19.9%	6,256	160,860,380	25,713	4,515	40,343,445	8,935	5,496	17,219,034	3,133	5,597	53,665,786	9,587	5,546	64,952,494	11,712	2,718	42,252,100	15,545	17,685	28,792	55,909,500
Alexander.....	38,270	15,530	3,121	20.1%	1,054	26,171,293	24,830	743	6,321,134	8,508	967	2,734,189	2,827	998	8,373,694	8,390	942	11,566,554	12,279	490	6,231,045	12,716	3,696	6,088	11,678,500
Alleghany.....	11,415	4,347	1,264	29.1%	266	8,450,531	31,769	181	1,758,011	9,713	243	666,758	2,744	250	2,240,193	8,961	239	3,992,972	16,707	149	2,217,366	14,882	936	1,528	3,208,000
Anson.....	25,236	9,939	2,342	25.9%	566	12,870,405	22,739	371	2,174,709	5,862	486	1,174,502	2,417	507	3,278,574	6,467	516	4,845,235	9,390	360	4,746,596	13,855	2,570	4,028	8,496,000
Ashe.....	27,605	10,661	2,678	25.1%	786	19,465,745	24,766	550	5,300,667	9,638	714	2,133,376	2,988	732	6,824,653	9,323	684	6,763,499	9,888	410	5,877,593	14,336	2,113	3,529	6,963,000
Avery.....	18,083	6,317	1,615	25.6%	508	12,467,826	24,543	363	3,504,279	9,654	440	1,257,086	2,857	466	4,366,047	9,369	440	4,776,519	10,856	260	3,325,260	12,789	1,250	2,090	4,238,500
Beaufort.....	47,447	19,611	4,795	24.5%	1,723	39,953,375	23,188	1,160	9,953,464	8,581	1,518	4,622,492	3,045	1,559	13,437,520	8,619	1,586	15,162,644	9,560	971	11,353,211	11,692	4,774	7,542	15,366,000
Bertie.....	19,711	7,043	2,005	28.5%	417	9,457,231	22,954	231	1,668,871	7,225	330	688,671	2,067	338	2,191,457	6,484	381	4,008,742	10,522	247	3,257,032	13,166	1,956	2,912	6,183,500
Bladen.....	34,526	11,497	3,020	26.3%	832	20,084,639	23,996	535	4,139,446	7,700	698	2,139,358	3,085	733	5,834,391	7,852	755	8,279,779	10,967	495	5,970,469	12,062	3,329	5,293	10,953,000
Brunswick.....	137,284	59,515	13,071	22.0%	8,065	187,415,039	23,238	6,521	66,149,927	10,144	7,585	25,257,654	3,330	7,703	84,417,504	10,959	7,071	50,370,728	7,124	4,344	52,626,807	12,115	9,443	15,252	29,605,500
Buncombe.....	260,797	120,202	22,911	19.1%	14,917	407,919,517	27,346	10,672	118,683,906	11,121	13,168	53,258,549	4,045	13,403	151,256,373	11,285	12,672	154,167,435	12,166	6,564	102,495,709	15,615	20,708	33,118	63,314,000
Burke.....	91,332	34,637	7,860	22.7%	2,275	56,849,858	24,989	1,497	12,570,924	8,397	2,023	6,332,582	3,130	2,057	17,587,255	8,550	2,042	22,271,918	10,907	1,169	16,990,685	14,534	8,294	13,603	26,870,000
Cabarrus.....	209,223	90,991	16,538	18.2%	11,321	274,567,366	24,253	9,424	94,137,072	9,989	10,531	38,551,127	3,661	10,714	123,302,406	11,509	10,263	104,867,314	10,218	3,585	46,397,646	12,624	21,958	36,651	66,066,500
Caldwell.....	83,248	32,115	7,238	22.5%	1,743	42,640,457	24,464	1,199	9,699,439	8,090	1,587	4,689,986	2,955	1,613	13,478,746	8,356	1,538	17,795,404	11,570	882	11,366,307	12,887	8,062	12,870	25,750,000
Camden.....	10,539	4,285	1,297	30.3%	428	9,811,186	22,923	362	3,986,288	11,012	400	1,239,041	3,098	406	4,782,294	11,779	347	2,427,911	6,997	173	2,600,981	10,535	951	1,602	2,602,000
Carteret.....	70,583	30,028	7,655	25.5%	3,369	95,160,995	28,246	2,531	28,414,391	11,227	3,102	9,403,206	3,031	3,168	33,709,414	10,641	2,890	39,882,321	13,800	1,560	21,569,260	13,826	4,988	7,935	15,033,000
Caswell.....	23,618	8,875	2,378	26.8%	535	13,056,781	24,405	371	3,116,053	8,399	476	1,186,139	2,492	487	3,975,641	8,164	471	4,689,022	9,955	279	4,392,118	15,742	2,088	3,399	6,747,500
Catawba.....	158,361	73,871	14,563	19.7%	6,492	179,080,793	27,585	4,783	48,646,137	10,171	5,932	20,907,122	3,524	6,058	61,867,959	10,213	5,824	81,761,125	14,039	2,602	35,459,139	13,625	16,906	27,836	53,713,500
Chatham.....	74,223	32,455	5,844	18.0%	6,470	186,555,098	28,834	4,889	63,569,947	13,003	5,776	25,578,333	4,428	5,864	76,458,525	13,039	5,698	66,864,050	11,735	2,437	43,232,523	17,740	5,473	9,137	17,060,000
Cherokee.....	29,387	10,777	3,103	28.8%	677	16,057,411	23,718	475	3,879,644	8,168	608	1,371,493	2,256	627	4,929,993	7,863	610	5,923,051	9,710	408	5,204,367	12,756	2,211	3,695	7,569,500
Chowan.....	14,182	5,970	1,670	28.0%	571	20,287,695	35,530	412	3,882,882	9,424	515	1,765,285	3,428	530	5,108,405	9,639	512	11,817,638	23,081	284	3,361,652	11,837	1,415	2,203	4,456,500
Clay.....	11,516	4,405	1,326	30.1%	422	10,163,889	24,085	295	3,087,169	10,465	382	3,087,169	3,452	394	3,621,524	9,192	371	3,906,141	10,529	235	2,636,224	11,218	874	2,749	3,052,500
Cleveland.....	98,993	41,016	9,491	23.1%	2,778	70,325,636	25,315	1,849	14,232,226	7,697	2,490	6,810,127	2,735	2,540	20,062,980	7,899	2,504	31,610,663	12,624	1,374	18,651,993	13,575	10,833	17,967	36,094,000
Columbus.....	56,458	19,554	5,415	27.7%	1,273	29,189,155	22,929	795	5,706,690	7,178	1,493	3,333,350	3,050	1,142	8,431,568	7,383	1,178	11,478,767	10,069	735	8,579,221	12,624	9,131	19,317	36,767,500
Craven.....	103,332	40,676	10,200	25.1%	3,627	88,658,998	24,444	2,654	24,614,989	9,275	3,309	10,432,849	3,153	3,363	31,670,282	9,417	3,272	32,968,088	10,076	1,728	24,020,628	13,901	9,052	15,122	29,677,500
Cumberland.....	331,354	116,683	33,220	28.5%	9,954	235,207,923	23,629	7,774	65,220,964	8,390	8,891	33,031,672	3,715	9,165	90,127,652	9,899	8,941	100,372,581	11,226	3,645	44,707,690	12,265	32,902	53,493	111,063,500
Currituck.....	27,268	11,080	3,463	31.3%	1,312	27,739,934	21,143	1,167	14,408,621	12,347	1,227	2,883,923	2,350	1,248	15,920,729	12,757	1,068	6,136,757	5,746	477	5,682,448	11,913	2,221	3,658	6,402,000
Dare.....	37,080	18,503	4,004	21.6%	2,752	63,181,071	22,958	2,313	27,144,920	11,736	2,598	9,546,722	3,675	2,636	32,601,975	12,387	2,234	16,601,412	7,431	1,195	13,927,684	11,613	3,099	4,955	9,267,500
Davidson.....	167,825	70,852	14,804	20.9%	5,024	121,750,190	24,234	3,584	31,831,591	8,882	4,541	12,785,309	2,816	4,639	41,231,257	8,888	4,476	47,461,249	10,603	2,255	33,057,684	14,660	17,470	28,524	55,135,000
Dave.....	42,826	18,430	3,593	19.5%	2,128	57,906,252	27,212	1,583	15,933,710	10,066	1,974	6,551,338	3,119	2,014	20,737,016	10,296	1,907	23,706,294	12,431	853	13,462,942	15,783	3,820	6,406	11,917,000
Duplin.....	59,840	19,808	5,265	26.6%	989	27,679,279	22,932	598	4,860,753	8,128	830	2,215,009	2,669	867	6,621,900	7,638	878	8,486,768	9,666	564	7,570,611	11,423	6,379	10,733	22,521,500
Durham.....	311,006	136,942	23,794	17.4%	20,335	510,876,204	25,123	15,990	148,452,745	9,284	18,280	79,410,847	4,344	18,577	209,602,556	11,283	17,752	196,972,427	11,096	6,734	104,301,221	15,489	25,797	41,266	81,182,500
Edgecombe.....	52,642	18,871	5,271	27.9%	1,181	33,232,589	28,139	737	5,047,582	6,849	992	2,708,794	2,731	1,026	7,284,500	7,100	1,083	16,027,175	14,799	704	9,920,914	14,092	5,768	8,993	19,560,000
Forsyth.....	376,042	160,823	31,950	19.9%	18,370	527,549,768	28,718	13,356	127,972,058	9,582	16,438	66,737,392	4,060	16,767	173,674,887	10,358	16,670	236,789,756	14,205	7,153	117,085,125	16,369	36,261	59,486	117,895,000
Franklin.....	68,032	25,856	5,441	21.0%	2,456	57,091,425	23,246	1,984	18,181,068	9,164	2,235	6,901,191	3,088	2,283	23,694,017	10,378	2,112	19,154,736	9,069	1,040	14,242,672	13,695	6,567	11,130	20,909,000
Gaston.....	220,717	94,195	18,717	19.9%	8,878	216,768,650	24,416	6,800	60,254,585	8,861	8,019	29,629,494	3,695	8,166	83,350,670	10,207									

TABLE C5. TAX YEAR 2018 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and CHILD DEDUCTION CLAIMED BY COUNTY-Continued

County	2018 Population	Number of Returns Filed		NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule S:																		CHILD DEDUCTION [§ 105-153.5(a)(1)] [\$2,500-\$500 per Qualifying Child]			
		Total	as a % of County Returns	TOTAL NC ITEMIZED DEDUCTIONS			QUALIFYING HOME MORTGAGE INTEREST			REAL ESTATE PROPERTY TAXES			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES††			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			MEDICAL, DENTAL EXPENSES			Return Count	Qualifying Child Count	Deduction Claimed Amount	
				Return Count†	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]				
Mitchell	15,230	5,926	1,413	23.8%	317	7,940,211	25,048	205	1,483,308	7,236	284	699,088	2,462	295	2,149,804	7,287	267	3,432,902	12,857	184	2,357,505	12,813	1,333	2,179	4,219,500
Montgomery	27,550	9,654	2,315	24.0%	521	13,962,377	26,799	356	3,631,073	10,200	479	1,823,740	3,807	485	4,893,860	10,090	468	5,507,279	11,768	259	3,561,238	13,750	2,688	4,555	9,441,500
Moore	99,389	40,485	9,019	22.8%	5,968	167,011,323	27,984	4,359	47,641,062	10,929	5,385	20,031,231	3,720	5,462	60,138,729	11,010	5,221	60,841,552	11,653	2,764	46,031,042	16,656	7,715	13,028	24,308,000
Nash	95,264	39,663	9,061	22.8%	3,629	94,739,229	26,106	2,586	19,474,171	7,531	3,215	8,669,193	2,626	3,279	26,362,311	8,040	3,329	46,620,856	14,004	1,765	21,756,062	12,374	10,621	16,329	32,890,000
New Hanover	232,157	98,382	19,677	20.0%	13,544	346,204,976	25,562	10,695	126,753,561	11,852	12,326	49,373,888	4,035	12,568	152,776,463	12,156	11,590	117,996,453	10,181	5,366	75,432,060	14,057	15,864	25,190	47,097,000
Northampton	20,648	6,946	2,020	29.1%	549	12,725,639	23,180	317	2,577,799	8,132	461	1,542,382	3,346	473	3,780,116	7,992	493	4,214,564	8,549	357	4,730,959	13,252	1,726	2,636	5,587,000
Onslow	198,741	60,450	17,415	28.8%	3,409	77,869,587	22,842	2,642	24,028,728	9,095	3,088	9,411,957	3,048	3,147	31,164,883	9,903	2,893	27,906,554	9,646	1,452	18,798,150	12,946	16,799	28,671	57,526,000
Orange	145,784	57,177	9,978	17.4%	11,583	343,176,068	29,628	8,974	109,024,647	12,149	10,642	71,650,361	6,733	10,801	153,054,193	14,170	10,155	137,721,578	13,562	3,094	52,400,297	16,936	8,075	13,195	24,063,000
Pamlico	13,332	5,056	1,283	25.4%	454	10,573,559	23,290	313	3,213,936	10,268	415	1,248,525	3,008	423	4,069,909	9,622	399	3,732,808	9,355	226	2,770,842	12,260	998	1,574	3,151,000
Pasquotank	39,934	15,834	4,971	31.4%	1,265	28,292,798	22,366	955	8,425,360	8,822	1,109	3,511,372	3,166	1,137	11,090,580	9,754	1,123	10,036,552	8,937	567	7,165,666	12,638	4,134	6,660	13,485,500
Pender	62,107	23,924	5,394	22.5%	2,531	57,714,836	22,803	2,044	22,623,743	10,282	2,350	6,258,116	3,628	2,402	28,034,845	11,671	2,111	16,231,242	7,689	1,040	13,448,749	12,931	5,702	9,524	17,765,000
Perquimans	13,668	5,201	1,484	28.5%	520	12,349,900	23,523	391	3,803,748	9,728	476	1,292,321	2,715	484	4,702,280	9,715	454	3,892,849	8,575	279	3,754,561	13,457	1,160	1,891	3,623,000
Person	40,113	16,330	3,599	22.0%	1,125	25,812,590	23,255	800	6,950,485	8,688	973	2,545,693	2,616	1,004	9,000,837	8,965	945	8,408,893	8,898	552	8,402,860	15,223	3,861	6,166	11,756,500
Pitt	178,481	66,934	15,383	23.0%	6,236	169,793,078	27,228	4,693	42,127,794	8,977	5,502	18,934,820	3,441	5,639	55,743,570	9,885	5,656	78,588,245	13,895	2,452	35,461,263	14,462	16,793	26,545	52,818,500
Polk	21,508	8,202	1,958	23.9%	1,151	32,504,475	28,240	636	6,680,977	10,505	876	3,047,889	3,479	901	8,707,693	9,664	1,012	10,958,672	10,829	683	12,838,110	18,797	1,347	2,310	4,565,500
Randolph	143,958	60,714	12,971	21.4%	3,411	81,195,533	23,804	2,400	19,494,256	8,123	3,104	9,156,946	2,950	3,165	26,862,885	8,487	3,024	32,308,558	10,684	1,556	22,024,090	14,154	15,647	26,080	51,238,000
Richmond	45,187	17,575	4,845	27.6%	823	20,318,782	24,689	531	3,811,111	7,177	738	2,267,195	3,072	752	5,722,614	7,610	748	9,348,715	12,498	409	5,247,453	12,498	5,376	8,505	17,992,000
Robeson	131,482	43,483	12,625	29.0%	2,352	56,320,775	23,946	1,543	11,111,343	7,201	1,869	5,302,263	2,837	2,043	15,376,349	7,526	2,156	24,000,958	11,132	1,261	16,943,468	13,327	15,138	24,444	53,022,500
Rockingham	91,626	37,604	8,524	22.7%	2,275	54,288,630	23,863	1,510	12,239,319	8,106	2,023	5,563,797	2,750	2,067	16,468,154	7,967	2,005	21,126,835	10,537	1,171	16,693,641	14,436	9,077	14,638	29,215,000
Rowan	141,957	60,157	13,155	21.9%	4,628	117,444,227	25,377	3,297	28,745,683	8,719	4,195	12,755,147	3,041	4,268	38,654,414	9,057	4,175	50,501,262	12,096	2,070	28,288,551	13,666	14,896	24,753	48,897,500
Rutherford	68,377	25,460	6,153	24.2%	1,599	38,489,033	24,071	1,119	9,555,289	8,539	1,452	4,224,505	2,909	1,480	12,927,224	8,735	1,409	14,927,276	10,594	780	10,634,533	13,634	6,312	10,359	20,789,500
Sampson	63,896	24,124	6,268	26.0%	1,316	33,517,266	25,469	862	6,236,058	7,234	1,155	3,631,096	3,161	1,186	9,363,559	7,895	1,204	15,704,015	13,043	679	8,449,692	12,444	7,416	12,361	25,640,000
Scotland	35,715	13,088	3,840	29.3%	973	25,019,134	25,713	549	3,501,991	6,379	762	2,343,961	3,076	786	5,547,087	7,057	972	9,601,083	10,644	597	9,870,964	16,534	4,127	6,618	14,218,000
Stanol	63,343	25,575	5,194	20.3%	2,004	49,383,551	24,642	1,482	12,314,540	8,309	1,851	5,778,170	3,122	1,882	17,077,938	9,074	1,705	19,787,567	11,148	882	12,518,046	14,193	6,195	10,479	19,596,000
Stokes	46,453	19,599	3,972	20.3%	1,141	26,265,378	23,020	798	4,663,384	8,099	1,030	2,663,047	2,585	1,045	8,495,438	8,130	989	10,069,754	10,182	559	7,700,186	13,775	4,222	6,948	13,059,000
Surry	73,175	27,572	6,544	23.7%	1,582	41,142,033	26,006	1,009	8,256,511	8,183	1,413	4,131,190	2,924	1,436	11,641,806	8,107	1,393	17,178,593	12,332	765	12,321,634	16,107	6,655	11,047	21,977,500
Swain	14,453	7,217	3,608	50.0%	224	5,787,486	25,837	140	1,279,552	9,140	175	368,371	2,105	190	1,543,057	8,121	199	2,484,234	12,484	116	1,760,195	15,174	1,904	3,139	6,211,500
Transylvania	34,975	13,542	3,000	22.2%	1,524	43,295,388	28,409	966	9,833,217	10,179	1,363	4,469,316	3,279	1,390	12,810,667	9,216	1,338	18,127,305	13,548	842	12,357,416	14,676	2,399	4,072	8,047,500
Tyrrell	4,255	1,434	435	30.3%	68	1,356,594	19,950	43	282,358	6,566	59	131,599	2,230	62	413,740	6,673	58	420,164	7,244	43	522,690	12,566	452	669	1,408,000
Union	232,217	94,926	17,912	18.9%	16,455	437,195,757	26,569	14,505	187,205,237	12,906	15,552	64,201,794	4,128	15,863	216,474,558	13,647	14,888	162,997,108	10,948	4,352	57,724,091	13,264	20,652	35,931	62,072,500
Vance	45,636	17,728	4,684	26.4%	1,242	30,708,836	24,725	763	5,599,489	7,339	1,008	2,814,385	2,792	1,032	7,888,924	7,644	1,134	12,663,916	11,167	770	10,155,996	13,190	5,441	8,506	18,444,000
Wake	1,068,112	478,154	77,912	16.3%	82,265	2,223,988,511	27,034	69,378	821,207,475	11,837	76,328	345,021,370	4,520	77,497	1,028,075,915	13,266	72,124	887,190,736	12,301	20,966	308,721,860	14,725	83,066	135,859	241,165,500
Warren	20,051	6,114	1,593	26.1%	499	11,486,926	23,020	316	2,635,093	8,339	422	1,349,772	3,199	435	3,654,789	8,402	456	4,003,875	8,780	322	3,828,262	11,889	1,698	2,624	5,638,500
Washington	12,088	4,570	1,221	26.7%	308	6,362,209	20,657	148	937,471	6,334	267	648,877	2,430	274	1,530,466	5,586	283	2,519,526	8,903	210	2,312,217	11,011	1,163	1,812	3,906,000
Watauga	57,143	19,237	4,477	23.3%	2,266	67,385,336	29,738	1,679	18,651,928	11,109	2,073	6,292,119	3,035	2,120	22,305,772	10,522	2,011	32,332,696	16,078	961	12,746,868	13,264	2,915	4,984	8,956,500
Wayne	124,523	44,604	11,175	25.1%	3,117	73,256,614	23,502	2,137	16,236,919	7,598	2,762	7,840,967	2,839	2,824	22,515,950	7,973	2,836	32,695,740	11,529	1,459	18,044,924	12,368	12,434	20,467	42,033,000
Wilkes	69,847	27,579	6,491	23.5%	1,515	42,953,344	28,352	947	7,982,262	8,429	1,377	4,322,102	3,199	1,403	11,436,906	8,152	1,350	20,847,152	15,442	746	10,669,286	14,306	6,674	11,048	21,955,000
Wilson	81,812	36,370	8,778	24.1%	3,014	72,788,618	24,150	2,107	16,253,391	7,714	2,614	8,132,494	3,111	2,674	22,673,135	8,479	2,750	29,225,487	10,627	1,491	20,889,996	14,011	9,886	16,147	32,925,000
Yadkin	38,035	15,780	3,264	20.7%	947	23,680,557	25,006	606	4,902,719	8,090	858	2,112,037	2,642	880	6,716,413	7,632	841	9,951,123	11,832	464	7,013,021	15,114	3,680	6,161	11,952,000
Yancey	18,431	7,398	1,859	25.1%	403	8,980,73																			

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2018 AND 2017

NCTI Level	FAGI Level															
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999			
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
less than \$1	589,444	606,950			237,010	171,412			43,112	32,405			24,422	24,064		
1 - 2,000	57,860	61,731	1,914,328	1,918,865	90,904	115,089	5,678,576	4,508,080	29,033	14,453	1,675,359	707,587	7,063	6,497	358,369	312,051
2,001 - 4,000	977	975	158,889	152,276	114,358	135,578	18,475,740	16,454,440	40,355	24,928	6,815,201	3,259,644	5,744	4,874	935,776	749,772
4,001 - 6,000	613	648	164,968	169,360	88,858	116,789	24,092,403	25,430,360	50,468	28,082	13,778,466	5,896,038	6,317	4,772	1,746,993	1,240,226
6,001 - 10,000	887	780	382,296	330,391	133,406	136,722	57,470,257	57,524,986	100,776	116,239	43,725,081	36,220,333	24,715	15,187	11,155,970	6,646,023
10,001 - 10,625	37	35	20,865	18,619	16,732	17,677	9,394,278	9,723,859	14,756	17,958	8,314,640	7,982,453	6,427	3,364	3,614,583	1,843,692
10,626 - 12,750	88	66	55,704	40,771	16,659	17,279	9,946,269	10,125,975	81,097	97,733	52,178,824	55,573,840	25,385	14,209	16,297,419	8,623,606
12,751 - 15,000	79	61	59,236	44,578	511	567	382,895	418,387	82,465	100,891	62,078,602	70,646,343	39,089	26,743	29,754,621	17,565,129
15,001 - 17,000	64	43	54,322	35,575	403	372	349,685	317,085	58,992	66,995	51,132,767	55,442,160	41,520	36,391	36,299,317	27,829,567
17,001 - 20,000	58	53	57,025	51,491	457	464	457,780	460,837	71,541	70,416	71,730,204	70,181,467	59,701	70,097	59,998,708	62,628,104
20,001 - 21,250	31	10	31,779	10,305	57	33	63,950	35,730	27,067	27,087	30,304,924	30,114,372	20,585	26,882	23,088,602	27,286,931
21,251 - 25,000	71	48	89,262	57,830	106	92	133,574	111,736	806	967	1,002,593	1,172,058	111,178	125,623	138,551,377	150,873,511
25,001 - 30,000	66	57	98,576	81,571	86	74	126,718	107,593	667	658	987,510	948,088	100,782	102,252	149,334,303	149,652,592
30,001 - 40,000	111	78	207,648	141,698	111	78	207,423	140,659	260	220	481,904	399,048	21,818	21,382	36,339,249	35,536,806
40,001 - 50,000	76	41	185,879	95,426	47	42	114,930	99,276	103	79	249,111	188,362	227	197	59,963	467,808
50,001 - 60,000	70	32	204,983	91,283	35	26	100,418	73,807	61	42	172,032	123,714	123	87	369,885	247,971
60,001 - 75,000	43	40	155,000	136,954	37	22	134,300	73,565	50	32	186,466	112,393	82	59	298,264	207,532
75,001 - 100,000	58	49	270,912	227,632	30	15	132,841	70,734	39	28	181,202	127,104	55	37	258,082	161,758
100,001 - 120,000	56	26	328,544	151,643	[D]	11	[D]	64,208	17	15	102,162	89,425	[D]	21	[D]	124,772
120,001 - 160,000	48	41	356,167	299,587	[D]	15	[D]	95,805	17	14	127,796	102,697	[D]	15	[D]	108,401
160,001 - 200,000	31	29	273,248	267,026	[D]	[D]	[D]	[D]	10	12	93,634	117,052	[D]	[D]	[D]	[D]
200,001 or more	188	81	10,915,142	5,917,499	14	[D]	315,483	[D]	24	14	336,455	204,739	13	[D]	228,572	[D]
Totals: [D]	-	-	-	-	17	12	127,226	492,228	-	-	-	-	52	23	367,782	313,951
Totals: FAGI Level	650,956	671,874	15,984,773	10,240,380	699,838	712,369	127,704,746	126,329,350	601,716	599,268	345,654,933	339,608,917	495,298	482,776	509,547,835	492,420,203

NCTI Level	FAGI Level															
	\$40,000 - \$49,999				\$50,000 - \$59,999				\$60,000 - \$69,999				\$70,000 - \$79,999			
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
less than \$1	19,575	19,293			16,127	16,038			13,108	12,828			9,982	9,674		
1 - 2,000	4,972	4,678	251,316	227,511	3,864	3,878	195,880	187,720	3,279	3,103	166,747	152,257	2,653	2,546	128,998	125,932
2,001 - 4,000	3,654	3,432	595,874	538,980	2,930	2,757	472,144	437,486	2,295	2,187	370,638	346,315	1,936	1,782	312,056	283,513
4,001 - 6,000	3,255	3,036	883,032	797,632	2,421	2,295	657,087	608,084	2,040	1,909	554,117	509,122	1,621	1,493	439,383	401,477
6,001 - 10,000	6,092	5,914	2,665,553	2,499,924	4,472	4,301	1,944,448	1,835,373	3,573	3,358	1,551,715	1,434,755	2,822	2,752	1,230,251	1,180,799
10,001 - 10,625	991	973	554,936	532,740	642	647	361,082	353,801	535	521	300,992	288,332	389	385	218,032	213,110
10,626 - 12,750	4,405	3,968	2,829,487	2,492,425	2,191	2,199	1,397,662	1,373,233	1,691	1,687	1,077,798	1,059,518	1,377	1,251	876,638	784,568
12,751 - 15,000	7,424	6,610	5,662,236	4,963,754	2,500	2,432	1,896,439	1,812,428	1,808	1,755	1,362,760	1,304,112	1,366	1,378	1,033,690	1,027,485
15,001 - 17,000	8,889	7,422	7,790,130	6,423,658	2,720	2,524	2,376,340	2,172,392	1,583	1,641	1,385,938	1,411,413	1,237	1,250	1,079,442	1,076,177
17,001 - 20,000	17,693	12,247	17,906,838	12,118,398	6,765	6,350	6,886,337	6,404,437	2,611	2,503	2,639,242	2,487,327	1,854	1,842	1,868,117	1,833,564
20,001 - 21,250	9,541	4,669	10,741,492	5,131,027	4,083	3,672	4,598,120	4,104,222	1,220	1,253	1,373,071	1,396,393	819	819	978,406	909,664
21,251 - 25,000	45,113	31,634	57,229,075	37,902,033	12,270	11,625	15,473,571	14,473,376	6,268	5,755	7,982,553	7,252,816	2,688	2,579	3,384,728	3,213,567
25,001 - 30,000	66,121	73,651	98,161,889	102,995,274	21,108	14,541	31,815,163	21,503,364	12,419	11,757	18,561,555	17,465,064	5,911	5,428	8,982,408	8,161,267
30,001 - 40,000	166,580	174,951	311,562,695	319,511,758	93,997	87,026	180,299,928	162,721,811	24,319	20,658	46,704,105	38,847,609	16,252	15,203	30,626,771	28,430,621
40,001 - 50,000	14,649	14,414	32,311,620	31,733,562	112,399	117,813	269,096,408	277,274,971	83,954	77,560	206,691,142	186,186,443	18,818	15,354	46,319,744	37,078,435
50,001 - 60,000	214	177	630,624	512,509	9,207	8,855	25,212,254	24,285,282	74,674	77,735	217,388,491	222,701,163	75,839	70,938	227,190,423	208,637,456
60,001 - 75,000	153	133	556,828	469,847	237	206	839,308	724,292	5,847	5,355	19,246,376	17,554,583	54,423	57,802	187,891,357	196,433,551
75,001 - 100,000	88	76	409,626	342,063	130	125	586,975	568,149	220	173	1,007,602	774,686	433	423	1,899,185	1,829,205
100,001 - 120,000	24	24	139,387	142,425	49	28	289,596	164,016	62	57	370,185	324,781	85	57	497,928	330,028
120,001 - 160,000	28	18	207,406	132,174	36	20	273,384	142,810	35	33	251,954	238,093	65	38	462,183	282,471
160,001 - 200,000	14	11	136,405	108,527	13	19	124,581	180,985	23	18	221,293	174,113	23	22	210,942	209,891
200,001 or more	21	23	506,377	323,183	23	16	401,940	354,279	24	18	583,586	285,599	33	28	532,993	403,418
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	379,496	367,354	551,732,826	529,899,404	298,184	287,367	545,198,647	521,682,511	241,588	231,864	529,791,860	502,194,495	200,677	193,044	516,163,675	492,846,200

TABLE D. -Continued

NCTI Level	FAGI Level															
	\$80,000 - \$89,999				\$90,000 - \$99,999				\$100,000 - \$149,999				\$150,000 - \$199,999			
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
less than \$1	8,137	7,774			6,428	6,214			16,241	15,187			6,373	5,867		
1 - 2,000	2,169	2,076	111,739	101,628	1,767	1,733	87,638	83,167	5,630	5,306	276,461	258,282	2,859	2,680	132,377	128,604
2,001 - 4,000	1,622	1,449	264,300	230,565	1,346	1,128	218,527	179,415	3,749	3,223	607,096	518,487	1,698	1,410	273,949	226,403
4,001 - 6,000	1,279	1,208	347,604	323,813	1,126	962	307,522	259,956	2,879	2,468	783,179	667,849	1,187	1,078	320,972	290,932
6,001 - 10,000	2,281	2,080	991,379	893,436	1,762	1,675	760,796	725,058	4,715	4,064	2,034,177	1,752,588	1,792	1,534	773,998	663,370
10,001 - 10,625	356	297	200,843	166,052	234	237	131,947	132,252	662	532	372,377	299,287	263	200	148,814	113,083
10,626 - 12,750	1,137	1,041	724,758	655,944	888	824	563,191	519,724	2,047	1,865	1,305,960	1,187,529	717	633	457,671	403,565
12,751 - 15,000	1,039	990	784,193	742,723	915	846	691,504	636,132	2,131	1,847	1,610,832	1,395,683	704	587	529,940	443,563
15,001 - 17,000	992	919	866,899	792,673	702	677	614,463	587,578	1,778	1,617	1,544,816	1,409,238	582	521	508,710	454,840
17,001 - 20,000	1,449	1,400	1,458,969	1,399,072	1,114	1,089	1,118,179	1,087,151	2,682	2,332	2,710,401	2,346,701	739	723	738,877	728,547
20,001 - 21,250	602	586	671,490	646,933	507	464	570,193	520,489	1,027	975	1,155,216	1,091,228	322	257	360,859	289,451
21,251 - 25,000	1,833	1,810	2,308,369	2,258,224	1,412	1,415	1,776,341	1,762,018	3,136	2,927	3,941,976	3,682,516	874	807	1,099,164	1,011,815
25,001 - 30,000	2,792	2,732	4,193,188	4,054,502	2,055	1,921	3,070,928	2,849,000	4,175	4,008	6,246,965	5,990,943	1,206	1,068	1,798,524	1,600,154
30,001 - 40,000	11,636	10,895	22,543,449	21,001,189	5,788	5,382	11,273,533	10,373,777	9,382	8,837	17,849,388	16,840,384	2,341	2,033	4,445,567	3,865,579
40,001 - 50,000	11,190	10,848	27,333,816	26,356,626	9,843	9,125	24,008,906	22,201,142	12,646	11,466	31,069,883	28,135,856	2,335	2,106	5,693,560	5,144,120
50,001 - 60,000	12,954	11,713	38,559,799	34,460,903	8,834	8,248	26,341,456	24,442,316	16,840	15,472	50,290,622	46,202,926	2,375	2,223	7,097,936	6,621,608
60,001 - 75,000	95,675	93,949	346,965,257	336,847,250	36,826	30,693	140,406,644	114,978,417	30,353	27,987	111,062,968	102,407,317	3,835	3,469	13,992,810	12,630,628
75,001 - 100,000	13,879	12,790	58,072,206	53,390,232	65,742	67,993	283,516,017	289,023,619	162,990	152,585	784,006,616	734,811,940	9,174	8,174	43,877,770	39,004,368
100,001 - 120,000	120	99	709,270	572,703	212	184	1,230,986	1,060,922	111,667	106,230	654,049,985	621,569,270	12,628	11,271	74,946,704	66,883,444
120,001 - 160,000	78	75	573,608	526,258	116	91	846,579	646,146	46,543	42,937	316,081,680	291,291,584	92,273	85,247	704,592,060	651,315,364
160,001 - 200,000	22	25	205,991	233,925	34	25	318,660	246,344	391	358	3,685,195	3,353,472	37,884	34,476	345,214,570	313,991,624
200,001 or more	43	25	1,473,795	414,443	44	34	790,667	575,805	326	278	5,710,128	4,660,247	746	656	10,659,252	9,444,982
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	171,285	164,781	509,360,922	486,069,094	147,695	140,960	498,644,677	472,890,428	441,990	412,501	1,996,395,921	1,869,873,327	182,907	167,020	1,217,664,084	1,115,256,044

NCTI Level	FAGI Level												Totals: NCTI Level			
	\$200,000 - \$499,999				\$500,000 - \$999,999				\$1,000,000 or more				Number of Returns		Net Tax Liability [\$]	
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		2018	2017	2018	2017
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
less than \$1	11,258	10,031			4,467	3,884			6,222	5,638			1,011,906	947,259		
1 - 2,000	6,186	5,745	289,963	266,753	2,558	2,149	117,112	96,318	2,410	2,068	123,549	103,217	223,207	233,732	11,508,412	9,177,972
2,001 - 4,000	3,217	2,910	516,160	466,834	1,333	1,208	213,613	196,492	1,337	1,206	215,203	193,383	186,551	189,047	30,445,166	24,234,005
4,001 - 6,000	2,140	1,896	575,387	512,185	885	832	239,973	223,561	974	890	264,206	241,466	166,063	168,358	45,155,292	37,572,061
6,001 - 10,000	2,953	2,594	1,273,921	1,119,654	1,294	1,115	557,470	480,089	1,431	1,221	614,996	528,270	292,971	299,536	127,132,308	113,835,049
10,001 - 10,625	349	328	195,681	184,710	140	148	78,838	84,082	183	176	102,957	98,666	42,696	43,478	24,010,865	22,034,738
10,626 - 12,750	1,026	1,076	720,618	686,707	513	325	326,618	207,443	596	546	380,961	348,100	139,915	144,702	89,139,578	84,082,948
12,751 - 15,000	1,092	977	828,313	744,420	402	334	305,611	254,411	537	446	407,112	337,587	142,062	146,464	107,387,984	102,336,735
15,001 - 17,000	790	762	692,354	662,579	324	250	284,505	219,143	411	386	359,338	338,700	120,987	121,770	105,339,026	99,172,778
17,001 - 20,000	1,091	1,023	1,102,453	1,032,191	396	401	401,050	406,914	523	529	528,721	536,155	168,674	171,469	169,602,901	163,702,356
20,001 - 21,250	378	337	425,991	381,340	176	169	198,293	189,251	215	179	243,684	202,986	66,681	67,392	74,806,070	72,310,322
21,251 - 25,000	1,046	932	1,319,550	1,178,569	479	426	606,895	539,529	571	525	721,524	664,738	187,851	187,165	235,620,552	226,154,336
25,001 - 30,000	1,245	1,054	1,865,373	1,586,289	525	445	793,339	670,922	578	633	870,998	953,626	219,736	220,279	326,907,437	318,620,249
30,001 - 40,000	2,019	1,859	3,845,136	3,533,989	741	679	1,409,931	1,288,706	1,036	935	1,968,399	1,787,303	356,391	350,216	669,765,126	644,420,937
40,001 - 50,000	1,813	1,560	4,436,052	3,804,608	454	373	1,109,461	910,247	769	691	1,889,191	1,699,815	269,323	261,669	651,059,666	621,376,698
50,001 - 60,000	1,630	1,450	4,890,143	4,351,116	333	344	998,888	1,029,410	610	543	1,836,345	1,635,527	203,799	197,885	601,284,299	575,416,991
60,001 - 75,000	2,311	1,959	8,417,034	7,164,473	400	363	1,468,161	1,341,863	697	648	2,563,873	2,374,075	230,969	222,717	834,184,646	793,456,740
75,001 - 100,000	3,826	3,309	18,090,591	15,641,558	507	452	2,408,011	2,153,976	851	729	4,029,149	3,467,301	258,022	246,958	1,198,746,785	1,141,594,325
100,001 - 120,000	3,166	2,725	18,701,054	16,121,316	353	288	2,099,241	1,727,316	500	445	3,000,860	2,691,768	128,963	121,481	756,606,647	712,018,037
120,001 - 160,000	9,232	8,091	70,580,363	61,754,537	498	436	3,753,836	3,277,018	689	661	5,202,963	4,993,521	149,697	137,732	1,103,606,851	1,015,206,466
160,001 - 200,000	38,262	35,002	378,628,452	346,531,340	375	281	3,601,372	2,748,308	531	425	5,208,449	4,159,633	77,619	70,718	737,980,183	672,465,036
200,001 or more	121,849	108,630	1,844,717,499	1,636,912,746	26,627	23,927	855,417,724	763,656,658	13,985	12,506	1,544,075,873	1,322,221,426	163,960	146,256	4,276,665,486	3,746,038,407
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	216,977	194,250	2,362,112,088	2,104,637,914	43,780	38,829	876,389,942	781,701,657	35,656	32,026	1,574,608,351	1,349,577,263	4,808,043	4,696,283	12,176,955,280	11,195,227,186

[D]Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low participation. Totals for suppressed values are indicated by italics.

All FAGI and NCTI level totals reflect data in its original class.

Source: 2018 and 2017 individual income tax extracts. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 and 2017 D-400 forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Net tax liability=residual tax liability after application of tax credits.

**Exhibit E. TAX YEAR 2018 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS BY FAGI LEVEL**

Tax Credit Type	Federal Adjusted Gross Income											
	Aggregate		< \$25,000		\$25,000-\$49,999		\$50,000-\$74,999		\$75,000-\$99,999		\$100,000 or more	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
<b>Foreign/Other State Taxes Paid</b>	211,248	505,209,348	16,069	3,139,138	32,871	17,448,696	28,884	25,623,322	24,166	26,461,537	109,258	432,536,655
<b>Historic Rehabilitation [Articles 3D, 3L]</b>	791	15,564,867	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	622	14,344,943
Income-producing [Article 3D]	146	2,086,725	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	109	1,981,949
Nonincome-producing [Article 3D]	334	2,554,161	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	243	2,140,478
Income-producing [Article 3L]‡	195	9,349,588	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	178	8,929,450
Nonincome-producing [Article 3L]‡	116	1,574,393	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	92	1,293,066
<b>Historic Mill Facility Rehabilitation [Article 3H]</b>	67	1,443,205	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	49	1,268,423
Income-producing	44	1,082,349	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Nonincome-producing	23	360,856	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>Carryforward of Prior Year Tax Credits‡</b>	1,338	18,554,873	284	3,236,488	272	733,053	187	861,084	116	835,783	479	12,888,465
<b>Business Incentive and Energy Tax Credits†</b>	2,521	27,294,164	93	699,707	184	88,375	240	219,726	237	275,487	1,767	26,010,869
Credits Claimed	-	568,066,457	-	7,167,195	-	18,428,767	-	27,134,664	-	28,286,476	-	487,049,355
Credits Not Taken††	-	32,434,080	-	3,377,687	-	800,009	-	1,153,967	-	1,357,482	-	25,744,935
Credits Taken	-	535,632,377	-	3,789,508	-	17,628,758	-	25,980,697	-	26,928,994	-	461,304,420

[D]=Suppressed to avoid disclosing specific details of individual taxpayers

Source: 2018 individual income tax extract. Tax credit summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this exhibit may differ from alternative published tax credit information for tax year 2018 due to variable audit and edit status and differences in tax system data extraction dates.

Totals for the count of returns claiming and taking credits are not listed because some taxpayers claim multiple tax credit types.

Exhibit E versions for previous tax years provided information for returns claiming the child tax credit: the allowable credit amounted to \$100 or \$125 per dependent child for each qualifying child for whom a federal child tax credit was allowed under section 24 of the Code provided the taxpayer's FAGI complied with the established statutory threshold amount for each filing status.

SL 2017-57 converts the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018. [§ 105-153.5(a1)]

‡Article 3L tax credits claimed amounts reflect tax credits reported on form D-400TC (lines 12 and 13) which include carryforward portions of Article 3L tax credits not applied to offset tax liability during previous tax years.

‡Article 3L income-producing tax credits: \$6,445,754 of the total credit value claimed on the 2018 form D-400TC was generated on expenses incurred in tax year 2018.

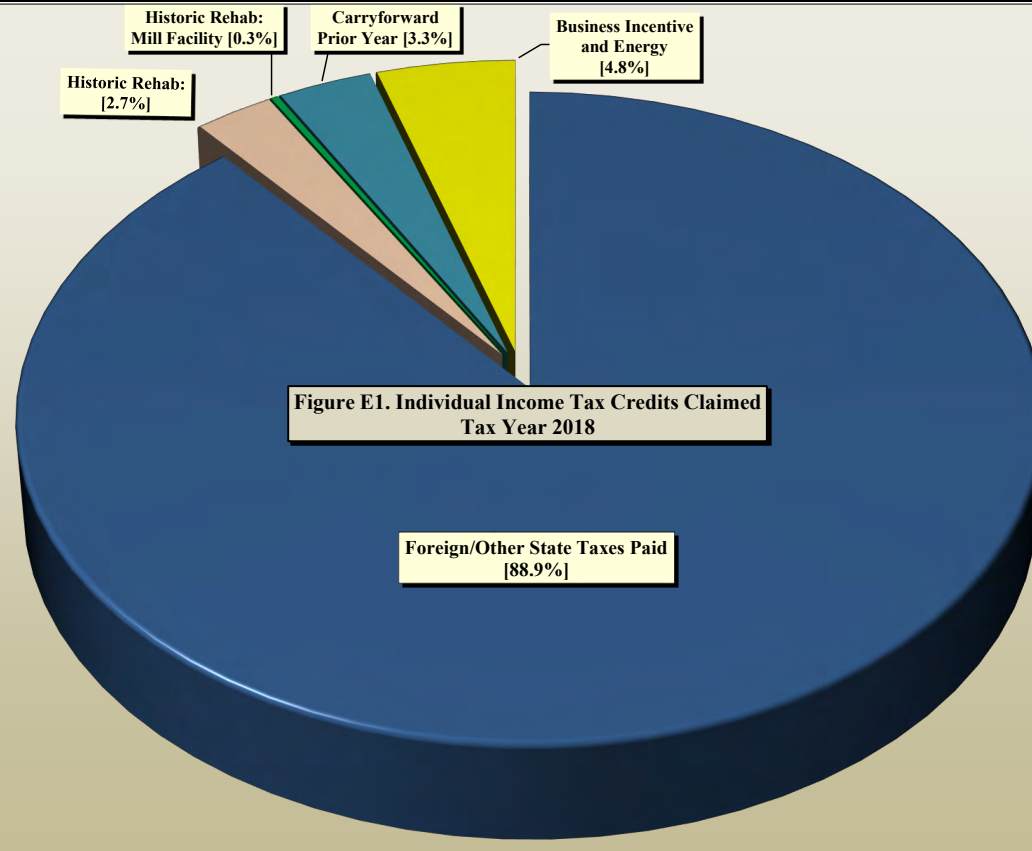
‡Article 3L nonincome-producing tax credits: \$995,093 of the total credit value claimed on the 2018 form D-400TC was generated on expenses incurred in tax year 2018.

‡Carryforward of prior year tax credits amounts reflect carryforward portions of credit not taken from previous years for tax credit types with allowable carryforward provisions (excludes Article 3L tax credits).

†Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property that are limited to 50% of tax liability less the sum of all other tax credits claimed.

Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

††Credits were not applied to offset tax liability because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.



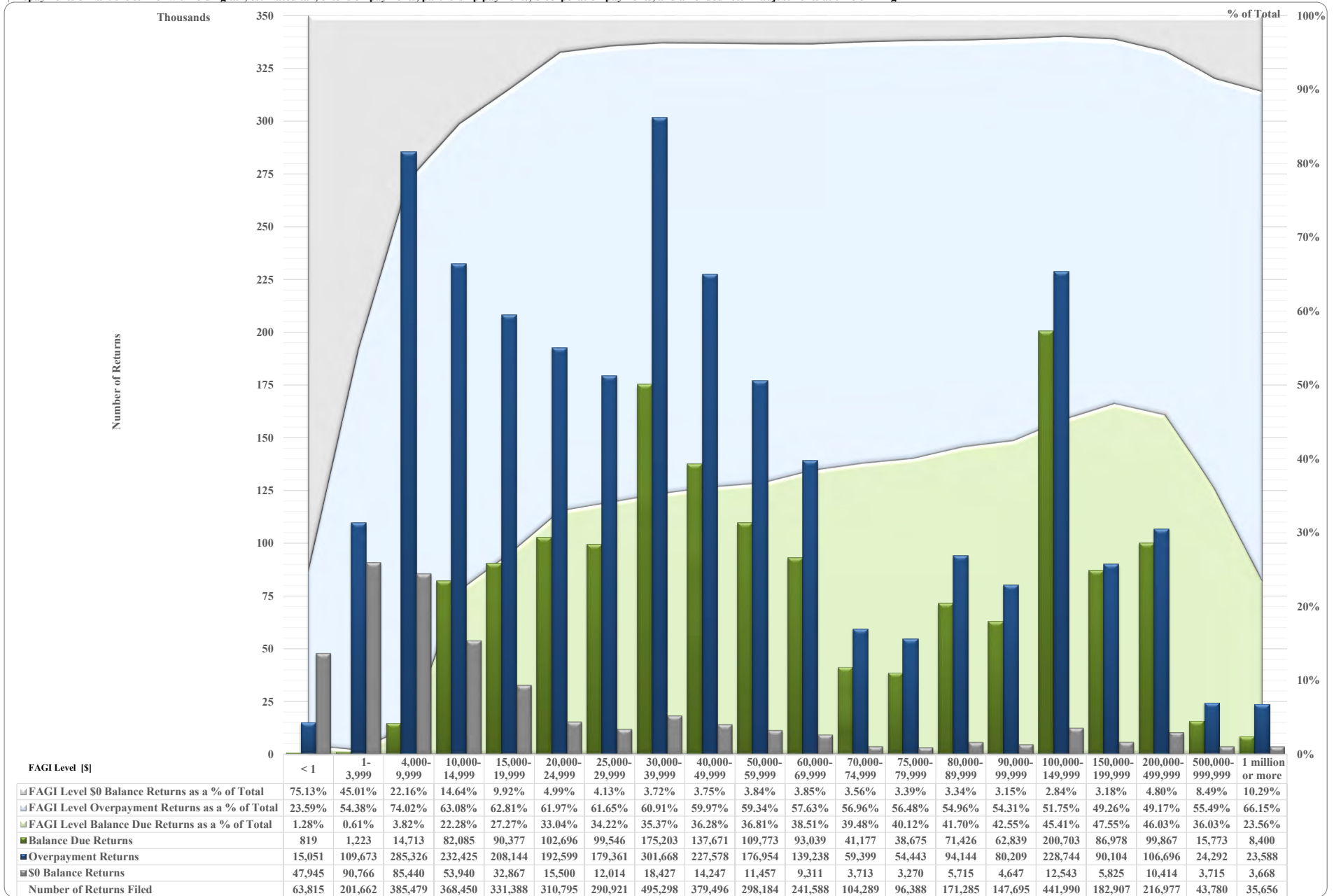
### Exhibit F1. Tax Year 2018 All Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

**Balance Due Return:** the sum of computed net tax liability and consumer use tax exceeds prepayments of tax† at time of filing

**Overpayment Return:** prepayments of tax† exceed the sum of computed net tax liability and consumer use tax at time of filing

**\$0 Balance Return:** the sum of computed net tax liability and consumer use tax is offset by prepayments of tax† at time of filing

†Prepayments of Tax: the sum of withholding tax, estimated tax, extension payments, partnership payments, S-corporation payments, and amended return adjustments at time of filing



Source: 2018 annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400 forms processed within the DOR dynamic integrated tax system during 2019; the extract consists of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.



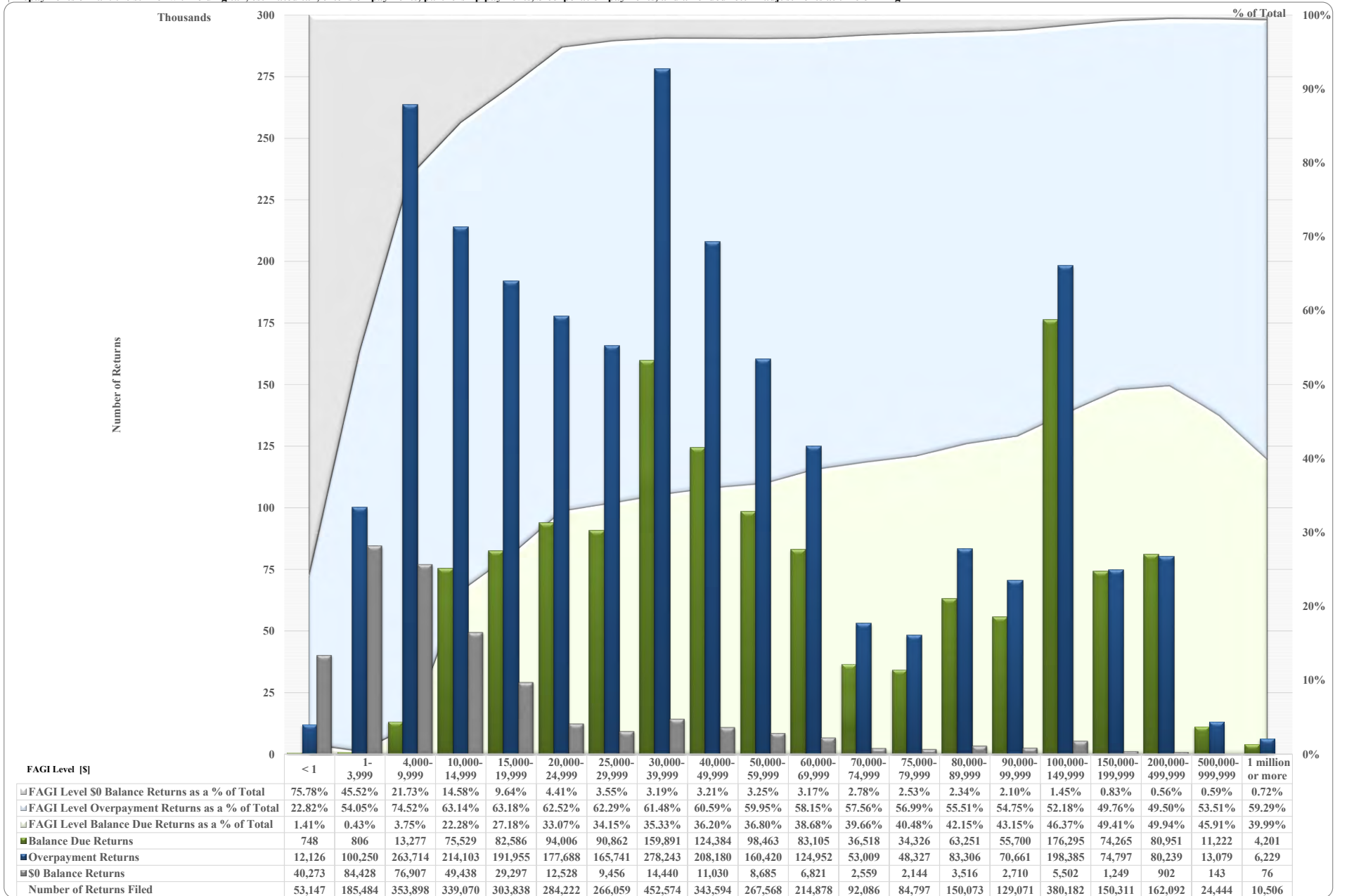
## Exhibit F2. Tax Year 2018 Resident Returns: Distribution of Number of Returns Filed by Final Payment Status By FAGI Level

**Balance Due Return:** the sum of computed net tax liability and consumer use tax exceeds prepayments of tax† at time of filing

**Overpayment Return:** prepayments of tax† exceed the sum of computed net tax liability and consumer use tax at time of filing

**\$0 Balance Return:** the sum of computed net tax liability and consumer use tax is offset by prepayments of tax† at time of filing

†Prepayments of Tax: the sum of withholding tax, estimated tax, extension payments, partnership payments, S-corporation payments, and amended return adjustments at time of filing



Source: 2018 annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2018 D-400 forms processed within the DOR dynamic integrated tax system during 2019; the extract consists of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

**Exhibit I. TAX YEAR 2018 NC ITEMIZED DEDUCTIONS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS**

Itemized Deduction Type	All Returns		AGI < \$25,000		AGI \$25,000 - \$49,999		AGI \$50,000 - \$99,999		AGI \$100,000 or more	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
Qualifying Home Mortgage Interest [unlimited]	469,586	5,452,613,574	28,734	250,677,703	42,592	300,230,275	110,044	896,445,817	288,216	4,005,259,779
Real Estate Property Taxes [unlimited]	547,839	2,541,174,328	38,593	126,970,788	52,745	137,094,374	128,305	384,820,670	328,196	1,892,288,496
Allowable Home Mortgage Interest and Real Estate Property Taxes [capped at \$20,000]†	559,628	6,748,884,023	39,898	324,431,222	54,316	419,504,445	130,881	1,226,262,900	334,533	4,778,685,456
Charitable Contributions	534,113	24,515,589,694	31,453	111,986,858	55,072	289,183,137	124,562	815,725,807	323,026	23,298,693,892
Medical and Dental Expenses	197,434	2,922,595,534	41,136	535,418,187	43,988	562,590,883	64,701	924,033,113	47,609	900,553,352
Repayment of Claim of Right Income	852	18,798,372	98	463,878	154	888,208	258	1,741,225	342	15,705,061
Itemized Deductions Claimed [Total]	-	35,450,771,502	-	1,025,517,414	-	1,289,986,877	-	3,022,766,632	-	30,112,500,580
Itemized Deductions in Excess of \$20,000††	-	1,244,903,879	-	53,217,269	-	17,820,204	-	55,003,587	-	1,118,862,819
Itemized Deductions Allowable	-	34,205,867,623	-	972,300,145	-	1,272,166,673	-	2,967,763,045	-	28,993,637,761

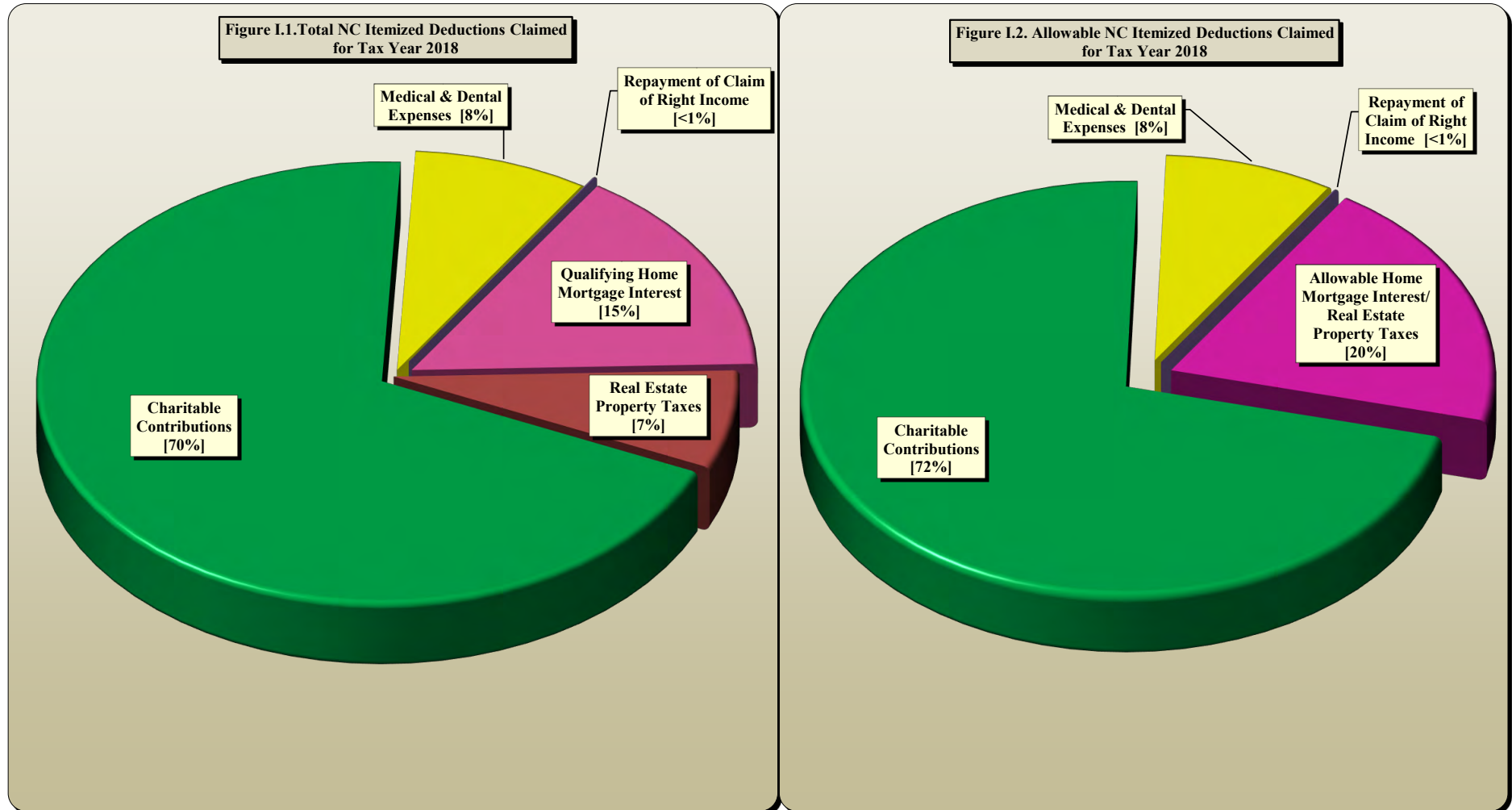
Source: 2018 individual income tax extract. Itemized deduction summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Total figures for the number of returns are not listed because some taxpayers claim multiple types of itemized deductions.

†The allowable sum of the combined deductions for qualifying home mortgage interest and real estate property taxes is capped at \$20,000.

††Sum of values of qualifying home mortgage interest and real estate property taxes in excess of \$20,000 and disallowed as an itemized deduction.

Figure I.1 reflects the total amounts of qualifying home mortgage interest and real estate property taxes claimed on tax returns [unlimited]. Figure I.2 reflects the allowable amounts of these deductions.



**TABLE II. TAX YEAR 2018 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL**  
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).]  
 [See Table I2A. for Repayment of Claim of Right Income Deduction Bracket Detail]‡

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>AGGREGATE - COMBINED FILING STATUSES</b>																		
Non-Positive AGI	8,804	207,936,026	23,618	6,335	98,100,303	15,485	7,662	47,161,235	6,155	8,020	103,785,637	12,941	369	5,053,557	13,695	6,576	99,096,832	15,069
\$ 1 - 3,999	3,540	63,841,022	18,034	1,936	14,555,496	7,518	2,500	7,316,417	2,927	2,604	20,300,530	7,796	2,337	3,817,653	1,634	2,923	39,722,839	13,590
4,000 - 9,999	7,204	132,869,251	18,444	3,859	26,933,138	6,979	5,338	14,195,697	2,659	5,509	39,168,706	7,110	5,215	13,564,195	2,601	6,219	80,136,350	12,886
10,000 - 14,999	9,344	172,431,012	18,454	5,011	32,312,072	6,448	7,110	17,414,789	2,449	7,341	47,652,599	6,491	7,018	22,704,187	3,235	8,215	102,074,226	12,425
15,000 - 19,999	9,975	186,811,788	18,728	5,517	36,909,779	6,690	7,640	18,796,108	2,460	7,845	52,994,918	6,755	7,864	29,932,645	3,806	8,496	103,884,225	12,227
20,000 - 24,999	10,776	208,411,046	19,340	6,076	41,866,915	6,891	8,343	22,086,542	2,647	8,579	60,528,832	7,055	8,748	37,378,499	4,273	8,707	110,503,715	12,691
25,000 - 29,999	11,419	222,915,476	19,521	6,662	46,119,478	6,923	8,842	23,344,047	2,640	9,095	65,894,835	7,245	9,450	44,211,757	4,678	8,791	112,808,884	12,832
30,000 - 39,999	25,175	491,431,218	19,521	15,999	111,344,156	6,959	20,016	51,971,365	2,596	20,623	156,341,393	7,581	21,277	110,510,851	5,194	17,768	224,578,974	12,640
40,000 - 49,999	28,756	557,819,979	19,398	19,931	142,766,641	7,163	23,887	61,778,962	2,586	24,598	197,268,217	8,020	24,499	135,348,737	5,525	17,429	225,203,025	12,921
50,000 - 59,999	30,722	596,070,027	19,402	22,550	167,641,763	7,434	26,601	71,252,854	2,679	27,247	229,757,979	8,432	26,320	150,907,107	5,734	16,193	215,404,941	13,302
60,000 - 69,999	31,123	623,804,763	20,043	23,613	181,278,896	7,677	27,668	77,555,813	2,803	28,243	249,388,268	8,830	26,817	163,759,547	6,107	14,923	210,656,948	14,116
70,000 - 74,999	14,635	297,499,083	20,328	11,240	90,464,399	8,048	13,166	39,547,894	3,004	13,416	124,019,060	9,244	12,798	82,206,787	6,423	6,485	91,273,236	14,075
75,000 - 79,999	14,283	300,736,181	21,056	11,079	90,684,265	8,185	12,888	39,531,233	3,067	13,142	124,788,575	9,495	12,488	84,462,393	6,763	6,236	91,485,213	14,670
80,000 - 89,999	26,886	578,655,305	21,523	21,249	183,493,633	8,635	24,573	77,957,282	3,172	25,045	249,080,153	9,945	23,712	164,783,373	6,949	10,948	164,791,779	15,052
90,000 - 99,999	25,405	570,997,686	22,476	20,313	182,882,861	9,003	23,409	78,975,594	3,374	23,788	249,228,865	10,477	22,685	171,347,825	7,553	9,916	150,420,996	15,170
100,000 - 149,999	101,015	2,412,964,769	23,887	84,317	852,831,659	10,115	95,388	361,560,411	3,790	96,672	1,140,372,392	11,796	92,384	808,460,713	8,751	28,924	464,131,664	16,047
150,000 - 199,999	64,411	1,654,277,336	25,683	55,765	674,548,005	12,096	61,796	281,952,845	4,563	62,548	866,511,751	13,854	59,810	597,000,204	9,982	10,281	190,765,381	18,555
200,000 - 499,999	116,861	3,477,782,069	29,670	101,579	1,524,256,399	15,006	112,309	692,910,040	6,170	114,447	1,796,203,109	15,695	110,039	1,482,786,790	13,475	7,801	198,792,170	25,483
500,000 - 999,999	32,568	1,555,548,740	47,763	26,623	509,333,078	19,131	30,851	268,231,019	8,694	31,831	523,877,446	16,458	31,481	1,001,563,922	31,815	457	30,107,372	65,880
1,000,000 or more	30,185	19,893,064,847	659,038	19,932	444,290,638	22,290	27,856	287,634,181	10,326	29,035	451,720,758	15,558	29,654	19,424,587,324	655,041	146	16,756,765	114,772
<b>TOTAL</b>	<b>603,087</b>	<b>34,205,867,623</b>	<b>56,718</b>	<b>469,586</b>	<b>5,452,613,574</b>	<b>11,612</b>	<b>547,839</b>	<b>2,541,174,328</b>	<b>4,639</b>	<b>559,628</b>	<b>6,748,884,023</b>	<b>12,060</b>	<b>534,965</b>	<b>24,534,388,066</b>	<b>45,862</b>	<b>197,434</b>	<b>2,922,595,534</b>	<b>14,803</b>
<b>SINGLE</b>																		
Non-Positive AGI	3,497	64,829,238	18,539	2,137	21,333,282	9,983	2,836	12,730,939	4,489	2,977	28,903,247	9,709	164	1,278,942	7,798	2,783	34,647,049	12,450
\$ 1 - 3,999	2,417	40,114,886	16,597	1,213	7,620,910	6,283	1,607	4,084,025	2,541	1,678	11,360,132	6,770	1,499	2,544,936	1,698	2,025	26,209,818	12,943
4,000 - 9,999	5,017	85,481,296	17,038	2,482	14,506,638	5,845	3,582	8,336,666	2,327	3,694	22,541,368	6,102	3,454	8,228,094	2,382	4,399	54,711,834	12,437
10,000 - 14,999	6,954	117,719,861	16,928	3,451	19,330,251	5,601	5,144	11,101,652	2,158	5,296	29,902,109	5,646	5,025	14,614,987	2,908	6,187	73,202,765	11,832
15,000 - 19,999	7,035	120,598,155	17,143	3,595	20,318,847	5,652	5,210	11,526,231	2,212	5,333	31,299,282	5,869	5,401	18,483,335	3,422	6,077	70,815,538	11,653
20,000 - 24,999	7,155	124,268,352	17,368	3,704	21,633,249	5,841	5,282	12,299,927	2,329	5,423	33,176,576	6,118	5,680	21,762,607	3,831	5,797	69,329,169	11,959
25,000 - 29,999	7,149	125,710,835	17,584	3,818	23,211,304	6,079	5,264	12,225,004	2,322	5,388	34,565,586	6,415	5,722	23,574,203	4,120	5,390	67,571,046	12,536
30,000 - 39,999	14,960	258,154,001	17,256	8,886	54,480,060	6,131	11,394	26,452,542	2,322	11,719	79,517,182	6,785	12,222	56,411,091	4,616	10,079	122,225,728	12,127
40,000 - 49,999	16,949	286,519,510	16,905	11,369	73,307,644	6,448	13,723	31,829,536	2,319	14,115	103,573,204	7,338	13,969	67,620,645	4,841	9,256	115,325,661	12,460
50,000 - 59,999	18,169	304,846,459	16,778	12,851	85,546,509	6,657	15,434	37,340,124	2,419	15,758	121,229,783	7,693	15,028	73,602,629	4,898	8,219	110,014,047	13,385
60,000 - 69,999	17,901	304,979,078	17,037	13,083	89,707,197	6,857	15,679	39,832,127	2,540	15,941	128,008,513	8,030	14,835	76,399,975	5,150	6,881	100,570,590	14,616
70,000 - 74,999	7,891	134,820,932	17,085	5,778	41,624,767	7,204	6,956	18,844,552	2,709	7,061	59,597,230	8,440	6,614	35,609,901	5,384	2,652	39,613,801	14,937
75,000 - 79,999	7,288	127,092,891	17,439	5,402	39,663,529	7,342	6,442	17,696,042	2,747	6,565	56,470,687	8,602	6,077	33,586,565	5,527	2,317	37,035,639	15,984
80,000 - 89,999	12,487	218,685,590	17,513	9,417	71,494,516	7,592	11,108	31,805,724	2,863	11,319	101,757,839	8,990	10,405	57,432,650	5,520	3,453	59,495,101	17,230
90,000 - 99,999	9,999	182,314,269	18,233	7,502	59,344,334	7,910	8,898	27,285,114	3,066	9,047	84,981,243	9,393	8,366	48,656,868	5,816	2,564	48,676,158	18,984
100,000 - 149,999	27,302	534,053,841	19,561	20,603	175,528,899	8,520	24,702	86,064,035	3,484	25,053	253,150,987	10,105	22,942	149,561,228	6,519	5,550	131,341,626	23,665
150,000 - 199,999	10,195	232,195,289	22,775	7,356	72,122,311	9,805	9,241	39,546,728	4,279	9,392	104,449,134	11,121	8,711	74,770,324	8,583	1,636	52,975,831	32,381
200,000 - 499,999	12,659	370,044,135	29,232	8,623	103,030,760	11,948	11,366	63,915,262	5,623	11,677	143,012,499	12,247	11,285	168,785,164	14,957	1,281	58,246,472	45,470
500,000 - 999,999	2,962	149,251,017	50,389	1,799	29,785,994	16,557	2,605	20,771,311	7,974	2,705	36,845,740	13,621	2,753	104,644,083	38,011	95	7,761,194	81,697
1,000,000 or more	3,418	3,183,599,717	931,422	1,771	36,030,576	20,345	2,903	27,992,269	9,643	3,079	42,838,001	13,913	3,243	3,136,599,898	967,191	34	4,161,818	122,406
<b>TOTAL</b>	<b>201,404</b>	<b>6,965,279,352</b>	<b>34,584</b>	<b>134,840</b>	<b>1,059,621,177</b>	<b>7,858</b>	<b>169,376</b>	<b>541,679,810</b>	<b>3,198</b>	<b>173,220</b>	<b>1,507,180,342</b>	<b>8,701</b>	<b>163,395</b>	<b>4,174,168,125</b>	<b>25,546</b>	<b>86,675</b>	<b>1,283,930,885</b>	<b>14,813</b>

Table II. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>MARRIED FILING JOINTLY/SURVIVING SPOUSE</b>																		
Non-Positive AGI	4,632	130,499,877	28,174	3,772	70,378,040	18,658	4,296	31,576,149	7,350	4,482	67,865,504	15,142	154	3,365,340	21,853	3,396	59,269,033	17,453
\$ 1 - 3,999	825	20,523,745	24,877	598	5,724,201	9,572	723	2,714,008	3,754	743	7,365,422	9,913	660	1,019,845	1,545	746	12,138,478	16,271
4,000 - 9,999	1,597	39,150,794	24,515	1,099	10,005,480	9,104	1,407	4,793,260	3,407	1,455	13,379,587	9,196	1,358	4,224,617	3,111	1,450	21,546,590	14,860
10,000 - 14,999	1,758	43,845,410	24,941	1,190	9,922,827	8,339	1,570	5,249,657	3,344	1,616	13,807,598	8,544	1,524	6,077,091	3,988	1,610	23,960,721	14,882
15,000 - 19,999	2,080	52,097,913	25,047	1,429	12,499,360	8,747	1,873	5,885,858	3,142	1,916	16,491,818	8,607	1,801	8,675,935	4,817	1,867	26,930,160	14,424
20,000 - 24,999	2,614	65,919,466	25,218	1,754	15,048,719	8,580	2,368	7,708,314	3,255	2,429	20,501,822	8,440	2,283	12,296,044	5,386	2,294	33,121,600	14,438
25,000 - 29,999	2,993	74,947,149	25,041	2,042	16,295,558	7,980	2,715	8,835,057	3,254	2,793	23,008,042	8,238	2,685	15,829,929	5,896	2,610	36,109,178	13,835
30,000 - 39,999	6,534	167,523,703	25,639	4,612	37,749,591	8,185	5,954	18,994,224	3,190	6,104	52,520,221	8,604	5,943	37,878,854	6,374	5,497	77,124,628	14,030
40,000 - 49,999	7,157	186,694,815	26,086	5,149	43,185,173	8,387	6,555	21,087,735	3,217	6,696	59,908,363	8,947	6,527	45,494,911	6,970	5,685	81,291,541	14,299
50,000 - 59,999	7,837	205,579,835	26,232	5,931	52,262,004	8,812	7,272	23,933,344	3,291	7,425	69,975,216	9,424	7,213	53,661,121	7,440	5,840	81,943,498	14,031
60,000 - 69,999	9,232	244,864,143	26,523	7,223	63,709,887	8,820	8,547	28,375,986	3,320	8,730	85,607,892	9,806	8,516	65,890,832	7,737	6,483	93,365,419	14,402
70,000 - 74,999	4,856	127,711,140	26,300	3,818	34,560,976	9,052	4,529	15,857,595	3,501	4,609	45,844,314	9,947	4,532	36,543,013	8,063	3,223	45,323,813	14,063
75,000 - 79,999	5,313	142,223,816	26,769	4,238	38,184,940	9,010	4,969	17,403,462	3,502	5,052	51,604,542	10,215	4,941	41,465,512	8,392	3,430	49,153,762	14,331
80,000 - 89,999	11,446	303,372,226	26,505	9,270	88,051,111	9,499	10,824	37,993,277	3,510	11,004	116,492,295	10,586	10,729	91,047,278	8,486	6,659	95,832,653	14,391
90,000 - 99,999	12,972	341,473,259	26,324	10,687	102,685,764	9,608	12,325	44,507,587	3,611	12,497	137,336,426	10,990	12,178	108,822,544	8,936	6,796	95,314,289	14,025
100,000 - 149,999	66,713	1,737,787,893	26,049	57,430	610,158,673	10,624	64,227	251,333,714	3,913	64,975	801,536,823	12,336	63,346	617,994,636	9,756	22,316	318,256,434	14,261
150,000 - 199,999	51,401	1,362,498,504	26,507	45,879	571,327,119	12,453	49,500	230,958,629	4,624	50,475	723,471,964	14,333	48,640	504,799,270	10,378	8,419	134,227,270	15,943
200,000 - 499,999	100,416	3,008,988,808	29,965	89,647	1,372,464,410	15,310	97,462	608,948,891	6,248	99,152	1,597,641,891	16,113	95,323	1,275,470,119	13,381	6,363	135,876,798	21,354
500,000 - 999,999	28,641	1,365,558,437	47,678	24,077	465,439,326	19,331	27,405	241,058,433	8,796	28,236	473,037,192	16,753	27,827	871,435,452	31,316	347	21,085,793	60,766
1,000,000 or more	25,422	15,352,159,658	603,893	17,375	392,029,329	22,563	23,815	250,477,354	10,518	24,744	392,108,314	15,847	25,114	14,949,550,894	595,268	100	10,500,450	105,005
<b>TOTAL</b>	<b>354,439</b>	<b>24,973,420,591</b>	<b>70,459</b>	<b>297,220</b>	<b>4,011,682,488</b>	<b>13,497</b>	<b>338,786</b>	<b>1,857,692,534</b>	<b>5,483</b>	<b>345,133</b>	<b>4,769,505,246</b>	<b>13,819</b>	<b>331,294</b>	<b>18,751,543,237</b>	<b>56,601</b>	<b>95,131</b>	<b>1,452,372,108</b>	<b>15,267</b>
<b>MARRIED FILING SEPARATELY</b>																		
Non-Positive AGI	427	6,637,097	15,544	226	3,308,397	14,639	311	1,466,060	4,714	334	3,667,243	10,980	36	279,847	7,774	234	2,690,007	11,496
\$ 1 - 3,999	207	1,480,726	7,153	67	494,584	7,382	106	268,991	2,538	115	741,998	6,452	124	121,206	977	92	617,522	6,712
4,000 - 9,999	372	3,453,192	9,283	148	1,076,484	7,274	200	486,660	2,433	210	1,514,202	7,210	251	611,671	2,437	208	1,327,319	6,381
10,000 - 14,999	318	3,776,227	11,875	158	1,101,173	6,969	182	448,547	2,465	198	1,492,861	7,540	227	720,507	3,174	175	1,562,859	8,931
15,000 - 19,999	396	4,793,366	12,104	201	1,312,542	6,530	245	608,816	2,485	269	1,891,420	7,031	305	1,118,793	3,668	224	1,783,153	7,961
20,000 - 24,999	451	5,670,269	12,573	255	1,853,240	7,268	300	756,632	2,522	315	2,499,863	7,936	350	1,377,076	3,935	222	1,793,330	8,078
25,000 - 29,999	556	7,409,477	13,326	321	2,271,515	7,076	355	802,297	2,260	382	2,956,717	7,740	444	1,825,805	4,112	277	2,626,955	9,484
30,000 - 39,999	1,560	21,083,659	13,515	1,061	7,162,752	6,751	1,143	2,650,043	2,318	1,201	9,603,578	7,996	1,253	5,447,654	4,348	692	6,032,427	8,717
40,000 - 49,999	2,020	28,377,910	14,048	1,470	10,463,875	7,118	1,562	3,621,039	2,318	1,638	13,822,460	8,439	1,657	7,528,107	4,543	745	7,027,343	9,433
50,000 - 59,999	2,183	31,248,568	14,315	1,726	12,586,322	7,292	1,804	4,180,354	2,317	1,884	16,443,301	8,728	1,765	8,904,639	5,045	660	5,900,628	8,940
60,000 - 69,999	1,748	26,118,362	14,942	1,391	10,742,401	7,723	1,449	3,606,409	2,489	1,524	14,094,392	9,248	1,435	7,552,880	5,263	458	4,471,090	9,762
70,000 - 74,999	805	11,974,589	14,875	687	5,494,384	7,998	712	1,856,776	2,608	744	7,200,557	9,678	658	3,514,085	5,341	156	1,259,947	8,077
75,000 - 79,999	695	10,736,794	15,449	555	4,559,365	8,215	581	1,643,912	2,829	604	6,000,952	9,935	571	3,355,970	5,877	139	1,379,872	9,927
80,000 - 89,999	1,155	18,334,919	15,874	948	8,031,905	8,472	996	2,812,521	2,824	1,034	10,537,634	10,191	945	5,013,005	5,305	249	2,784,280	11,182
90,000 - 99,999	953	15,331,117	16,087	778	7,047,608	9,059	811	2,448,246	3,019	845	9,216,748	10,907	789	4,512,118	5,719	153	1,602,251	10,472
100,000 - 149,999	2,523	44,377,996	17,589	2,087	20,524,172	9,834	2,186	7,715,052	3,529	2,296	26,425,409	11,509	2,065	13,645,876	6,608	322	4,306,711	13,375
150,000 - 199,999	921	17,777,592	19,302	736	8,220,688	11,169	791	3,189,837	4,033	829	10,352,163	12,488	775	6,289,408	8,115	65	1,136,021	17,477
200,000 or more	2,298	1,098,834,429	478,170	1,449	21,581,936	14,894	1,883	10,988,113	5,835	2,014	25,297,933	12,561	2,124	1,069,240,444	503,409	62	4,296,052	69,291
<b>TOTAL</b>	<b>19,588</b>	<b>1,357,416,289</b>	<b>69,298</b>	<b>14,264</b>	<b>127,833,343</b>	<b>8,962</b>	<b>15,617</b>	<b>49,550,305</b>	<b>3,173</b>	<b>16,436</b>	<b>163,759,431</b>	<b>9,963</b>	<b>15,774</b>	<b>1,141,059,091</b>	<b>72,338</b>	<b>5,133</b>	<b>52,597,767</b>	<b>10,247</b>

Table II. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAX [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>HEAD OF HOUSEHOLD</b>																		
Non-Positive AGI	248	5,969,814	24,072	200	3,080,584	15,403	219	1,388,087	6,338	227	3,349,643	14,756	15	129,428	8,629	163	2,490,743	15,281
\$ 1 - 3,999	91	1,721,665	18,919	58	715,801	12,341	64	249,393	3,897	68	832,978	12,250	54	131,666	2,438	60	757,021	12,617
4,000 - 9,999	218	4,783,969	21,945	130	1,344,536	10,343	149	579,111	3,887	150	1,733,549	11,557	152	499,813	3,288	162	2,550,607	15,744
10,000 - 14,999	314	7,089,514	22,578	212	1,957,821	9,235	214	614,933	2,874	231	2,450,031	10,606	242	1,291,602	5,337	243	3,347,881	13,777
15,000 - 19,999	464	9,322,354	20,091	292	2,779,030	9,517	312	775,203	2,485	327	3,312,398	10,130	357	1,654,582	4,635	328	4,355,374	13,279
20,000 - 24,999	556	12,552,959	22,577	363	3,331,707	9,178	393	1,321,669	3,363	412	4,350,571	10,560	435	1,942,772	4,466	394	6,259,616	15,887
25,000 - 29,999	721	14,848,015	20,594	481	4,341,101	9,025	508	1,481,689	2,917	532	5,364,490	10,084	599	2,981,820	4,978	514	6,501,705	12,649
30,000 - 39,999	2,121	44,669,855	21,061	1,440	11,951,753	8,300	1,525	3,874,556	2,541	1,599	14,700,412	9,194	1,859	10,773,252	5,795	1,500	19,196,191	12,797
40,000 - 49,999	2,630	56,227,744	21,379	1,943	15,809,949	8,137	2,047	5,240,652	2,560	2,149	19,964,190	9,290	2,346	14,705,074	6,268	1,743	21,558,480	12,369
50,000 - 59,999	2,533	54,395,165	21,475	2,042	17,246,928	8,446	2,091	5,799,032	2,773	2,180	22,109,679	10,142	2,314	14,738,718	6,369	1,474	17,546,768	11,904
60,000 - 69,999	2,242	47,843,180	21,340	1,916	17,119,411	8,935	1,993	5,741,291	2,881	2,048	21,677,471	10,585	2,031	13,915,860	6,852	1,101	12,249,849	11,126
70,000 - 74,999	1,083	22,992,422	21,230	957	8,784,272	9,179	969	2,988,971	3,085	1,002	11,376,959	11,354	994	6,539,788	6,579	454	5,075,675	11,180
75,000 - 79,999	987	20,682,680	20,955	884	8,276,431	9,362	896	2,787,817	3,111	921	10,712,394	11,631	899	6,054,346	6,735	350	3,915,940	11,188
80,000 - 89,999	1,798	38,262,570	21,281	1,614	15,916,101	9,861	1,645	5,345,760	3,250	1,688	20,292,385	12,022	1,633	11,290,440	6,914	587	6,679,745	11,379
90,000 - 99,999	1,481	31,879,041	21,525	1,346	13,805,155	10,256	1,375	4,734,647	3,443	1,399	17,694,448	12,648	1,352	9,356,295	6,920	403	4,828,298	11,981
100,000 - 149,999	4,477	96,745,039	21,609	4,197	46,620,315	11,108	4,273	16,447,610	3,849	4,348	59,259,173	13,629	4,031	27,258,973	6,762	736	10,226,893	13,895
150,000 - 199,999	1,894	41,805,951	22,073	1,794	22,877,887	12,752	1,814	8,257,651	4,552	1,852	28,238,490	15,248	1,684	11,141,202	6,616	161	2,426,259	15,070
200,000 or more	3,798	397,959,455	104,781	3,393	57,517,784	16,952	3,573	24,623,607	6,892	3,706	61,019,743	16,465	3,505	333,211,982	95,068	122	3,727,730	30,555
<b>TOTAL</b>	<b>27,656</b>	<b>909,751,392</b>	<b>32,895</b>	<b>23,262</b>	<b>253,476,566</b>	<b>10,897</b>	<b>24,060</b>	<b>92,251,679</b>	<b>3,834</b>	<b>24,839</b>	<b>308,439,004</b>	<b>12,418</b>	<b>24,502</b>	<b>467,617,613</b>	<b>19,085</b>	<b>10,495</b>	<b>133,694,775</b>	<b>12,739</b>

Upper FAGI bracket levels have been collapsed for the married filing separately and head of household filing status categories to avoid disclosing specific taxpayer details for itemized deduction types with low return counts.

FAGI bracket level data for the aggregate-combined filing statuses category reflect data in its original class.

Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the rate to 5.499% effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.

†Effective with TCJA enactment, an individual may claim the standard deduction on the federal income tax 1040 form and itemize deductions for NC income tax purposes. Allowable itemized deductions provisions for NC tax purposes include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), charitable contributions as allowed for federal tax purposes, medical and dental expenses allowed under section 213 of the Internal Revenue Code, and, in certain instances, the repayment of income included in FAGI in an earlier taxable year.

NC does not allow a deduction for state and local taxes and foreign income taxes.

‡Information for the repayment of claim of right income deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low return counts.

For tax year 2018 D-400 returns claiming itemized deductions, 852 returns claimed an aggregate \$18,798,372 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by filing status are as follows: single [289 returns, \$1,983,060]; married filing jointly/surviving spouse [444 returns, \$15,520,385]; married filing separately [26 returns, \$694,696]; and head of household [93 returns, \$600,231].

††Return count for Total Allowable NC Itemized Deductions indicates returns reporting itemized deductions on the form D-400 Sch S for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).

Return counts may differ from counts of itemized deductions designated returns in other extract summary information: the 2018 Extract data considers a return to itemize deductions 1) if the standard deduction allowance amount for the respective filing status is not claimed, 2) if the deduction value is equal to zero, or 3) if the reported value of total itemized deductions reported on Sch S is equal to the statutory standard deduction allowance value for the respective filing status. Special rules apply for married taxpayers filing separate returns: a taxpayer may not deduct the standard deduction amount if the taxpayer's spouse claims itemized deductions for State purposes. Standard deduction allowances applicable for taxable year 2018 vary according to filing status: S=\$8,750; MFJ/SS=\$17,500; MFS=\$8,750; and HH=\$14,000.

TABLE 12. TAX YEAR 2018 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY RESIDENCY STATUS BY FAGI LEVEL  
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).]

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2018

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2018

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2018 with North Carolina reportable income

FAGI BRACKET	QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	6,335	98,100,303	15,485	4,318	68.2%	54,729,618	55.8%	12,675	108	1.7%	1,213,144	1.2%	11,233	1,909	30.1%	42,157,541	43.0%
\$ 1 - 3,999	1,936	14,555,496	7,518	1,770	91.4%	12,759,086	87.7%	7,209	51	2.6%	405,039	2.8%	7,942	115	5.9%	1,391,371	9.6%	12,099
4,000 - 9,999	3,859	26,933,138	6,979	3,597	93.2%	24,231,028	90.0%	6,736	77	2.0%	543,300	2.0%	7,056	185	4.8%	2,158,810	8.0%	11,669
10,000 - 14,999	5,011	32,312,072	6,448	4,687	93.5%	29,283,255	90.6%	6,248	107	2.1%	893,526	2.8%	8,351	217	4.3%	2,135,291	6.6%	9,840
15,000 - 19,999	5,517	36,909,779	6,690	5,138	93.1%	32,975,856	89.3%	6,418	121	2.2%	1,135,130	3.1%	9,381	258	4.7%	2,798,793	7.6%	10,848
20,000 - 24,999	6,076	41,866,915	6,891	5,650	93.0%	37,903,742	90.5%	6,709	155	2.6%	1,221,437	2.9%	7,880	271	4.5%	2,741,736	6.5%	10,117
25,000 - 29,999	6,662	46,119,478	6,923	6,187	92.9%	41,971,769	91.0%	6,784	140	2.1%	1,019,591	2.2%	7,283	335	5.0%	3,128,118	6.8%	9,338
30,000 - 39,999	15,999	111,344,156	6,959	14,850	92.8%	100,903,270	90.6%	6,795	357	2.2%	2,897,799	2.6%	8,117	792	5.0%	7,543,087	6.8%	9,524
40,000 - 49,999	19,931	142,766,641	7,163	18,459	92.6%	129,393,809	90.6%	7,010	421	2.1%	3,386,731	2.4%	8,044	1,051	5.3%	9,986,101	7.0%	9,502
50,000 - 59,999	22,550	167,641,763	7,434	20,762	92.1%	150,982,728	90.1%	7,272	492	2.2%	4,192,687	2.5%	8,522	1,296	5.7%	12,466,348	7.4%	9,619
60,000 - 69,999	23,613	181,278,896	7,677	21,548	91.3%	161,414,568	89.0%	7,491	592	2.5%	5,233,194	2.9%	8,840	1,473	6.2%	14,631,134	8.1%	9,933
70,000 - 74,999	11,240	90,464,399	8,048	10,196	90.7%	80,129,843	88.6%	7,859	326	2.9%	3,149,805	3.5%	9,662	718	6.4%	7,184,751	7.9%	10,007
75,000 - 79,999	11,079	90,684,265	8,185	9,960	89.9%	79,520,081	87.7%	7,984	339	3.1%	3,193,426	3.5%	9,420	780	7.0%	7,970,758	8.8%	10,219
80,000 - 89,999	21,249	183,493,633	8,635	18,916	89.0%	159,296,074	86.8%	8,421	674	3.2%	6,333,023	3.5%	9,396	1,659	7.8%	17,864,536	9.7%	10,768
90,000 - 99,999	20,313	182,882,861	9,003	17,832	87.8%	156,699,490	85.7%	8,788	697	3.4%	7,023,553	3.8%	10,077	1,784	8.8%	19,159,818	10.5%	10,740
100,000 - 149,999	84,317	852,831,659	10,115	72,464	85.9%	714,055,317	83.7%	9,854	3,064	3.6%	34,306,661	4.0%	11,197	8,789	10.4%	104,469,681	12.2%	11,886
150,000 - 199,999	55,765	674,548,005	12,096	45,714	82.0%	538,172,213	79.8%	11,773	2,325	4.2%	30,835,637	4.6%	13,263	7,726	13.9%	105,540,155	15.6%	13,660
200,000 - 499,999	101,579	1,524,256,399	15,006	74,943	73.8%	1,088,894,518	71.4%	14,530	4,582	4.5%	72,275,738	4.7%	15,774	22,054	21.7%	363,086,143	23.8%	16,464
500,000 - 999,999	26,623	509,333,078	19,131	14,959	56.2%	275,687,327	54.1%	18,430	808	3.0%	15,740,564	3.1%	19,481	10,856	40.8%	217,905,187	42.8%	20,072
1,000,000 or more	19,932	444,290,638	22,290	6,005	30.1%	122,542,476	27.6%	20,407	281	1.4%	5,845,397	1.3%	20,802	13,646	68.5%	315,902,765	71.1%	23,150
<b>TOTAL</b>	<b>469,586</b>	<b>5,452,613,574</b>	<b>11,612</b>	<b>377,955</b>	<b>80.5%</b>	<b>3,991,546,068</b>	<b>73.2%</b>	<b>10,561</b>	<b>15,717</b>	<b>3.3%</b>	<b>200,845,382</b>	<b>3.7%</b>	<b>12,779</b>	<b>75,914</b>	<b>16.2%</b>	<b>1,260,222,124</b>	<b>23.1%</b>	<b>16,601</b>

FAGI BRACKET	REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	7,662	47,161,235	6,155	5,216	68.1%	24,798,017	52.6%	4,754	119	1.6%	622,221	1.3%	5,229	2,327	30.4%	21,740,997	46.1%
\$ 1 - 3,999	2,500	7,316,417	2,927	2,269	90.8%	6,320,875	86.4%	2,786	65	2.6%	216,099	3.0%	3,325	166	6.6%	779,443	10.7%	4,695
4,000 - 9,999	5,338	14,195,697	2,659	4,983	93.3%	12,422,412	87.5%	2,493	97	1.8%	344,152	2.4%	3,548	258	4.8%	1,429,133	10.1%	5,539
10,000 - 14,999	7,110	17,414,789	2,449	6,709	94.4%	15,763,772	90.5%	2,350	116	1.6%	373,561	2.1%	3,220	285	4.0%	1,277,456	7.3%	4,482
15,000 - 19,999	7,640	18,796,108	2,460	7,160	93.7%	16,846,214	89.6%	2,353	140	1.8%	414,330	2.2%	2,960	340	4.5%	1,535,564	8.2%	4,516
20,000 - 24,999	8,343	22,086,542	2,647	7,823	93.8%	19,969,908	90.4%	2,553	180	2.2%	602,308	2.7%	3,346	340	4.1%	1,514,326	6.9%	4,454
25,000 - 29,999	8,842	23,344,047	2,640	8,279	93.6%	21,103,852	90.4%	2,549	157	1.8%	559,170	2.4%	3,562	406	4.6%	1,681,025	7.2%	4,140
30,000 - 39,999	20,016	51,971,365	2,596	18,678	93.3%	46,758,655	90.0%	2,503	405	2.0%	1,397,277	2.7%	3,450	933	4.7%	3,815,433	7.3%	4,089
40,000 - 49,999	23,887	61,778,962	2,586	22,249	93.1%	55,702,285	90.2%	2,504	451	1.9%	1,561,847	2.5%	3,463	1,187	5.0%	4,514,830	7.3%	3,804
50,000 - 59,999	26,601	71,252,854	2,679	24,620	92.6%	63,828,503	89.6%	2,593	532	2.0%	1,800,408	2.5%	3,384	1,449	5.4%	5,623,943	7.9%	3,881
60,000 - 69,999	27,668	77,555,813	2,803	25,401	91.8%	68,696,273	88.6%	2,704	625	2.3%	2,226,762	2.9%	3,563	1,642	5.9%	6,632,778	8.6%	4,039
70,000 - 74,999	13,166	39,547,894	3,004	12,010	91.2%	34,694,962	87.7%	2,889	346	2.6%	1,381,910	3.5%	3,994	810	6.2%	3,471,022	8.8%	4,285
75,000 - 79,999	12,888	39,531,233	3,067	11,656	90.4%	34,413,981	87.1%	2,952	369	2.9%	1,342,570	3.4%	3,638	863	6.7%	3,774,682	9.5%	4,374
80,000 - 89,999	24,573	77,957,282	3,172	22,034	89.7%	66,964,402	85.9%	3,039	702	2.9%	2,745,558	3.5%	3,911	1,837	7.5%	8,247,322	10.6%	4,490
90,000 - 99,999	23,409	78,975,594	3,374	20,734	88.6%	66,920,159	84.7%	3,228	731	3.1%	3,042,647	3.9%	4,162	1,944	8.3%	9,012,788	11.4%	4,636
100,000 - 149,999	95,388	361,560,411	3,790	82,504	86.5%	296,909,706	82.1%	3,599	3,184	3.3%	15,325,213	4.2%	4,813	9,700	10.2%	49,325,492	13.6%	5,085
150,000 - 199,999	61,796	281,952,845	4,563	51,031	82.6%	219,745,245	77.9%	4,306	2,365	3.8%	12,580,661	4.5%	5,320	8,400	13.6%	49,626,939	17.6%	5,908
200,000 - 499,999	112,305	692,910,040	6,170	83,119	74.0%	470,060,520	67.8%	5,655	4,631	4.1%	31,082,577	4.5%	6,712	24,555	21.9%	191,766,943	27.7%	7,810
500,000 - 999,999	30,851	268,231,019	8,694	17,189	55.7%	136,010,054	50.7%	7,913	817	2.6%	7,249,504	2.7%	8,873	12,845	41.6%	124,971,461	46.6%	9,729
1,000,000 or more	27,856	287,634,181	10,326	8,002	28.7%	75,507,213	26.3%	9,436	304	1.1%	3,531,322	1.2%	11,616	19,550	70.2%	208,595,646	72.5%	10,670
<b>TOTAL</b>	<b>547,839</b>	<b>2,541,174,328</b>	<b>4,639</b>	<b>441,666</b>	<b>80.6%</b>	<b>1,753,437,008</b>	<b>69.0%</b>	<b>3,970</b>	<b>16,336</b>	<b>3.0%</b>	<b>88,400,097</b>	<b>3.5%</b>	<b>5,411</b>	<b>89,837</b>	<b>16.4%</b>	<b>699,337,223</b>	<b>27.5%</b>	<b>7,785</b>

Table 12. continued

FAGI BRACKET	ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	[AGGREGATE]			Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]
	Return Count	Claimed [\$]	Avg [\$]															
Non-Positive AGI	8,020	103,785,637	12,941	5,466	68.2%	63,488,601	61.2%	11,615	126	1.6%	1,558,879	1.5%	12,372	2,428	30.3%	38,738,157	37.3%	15,955
\$ 1 - 3,999	2,604	20,300,530	7,796	2,362	90.7%	18,092,793	89.1%	7,660	70	2.7%	524,672	2.6%	7,495	172	6.6%	1,683,065	8.3%	9,785
4,000 - 9,999	5,509	39,168,706	7,110	5,142	93.3%	35,457,323	90.5%	6,896	100	1.8%	857,388	2.2%	8,574	267	4.8%	2,853,995	7.3%	10,689
10,000 - 14,999	7,341	47,652,599	6,491	6,919	94.3%	43,512,589	91.3%	6,289	123	1.7%	1,158,137	2.4%	9,416	299	4.1%	2,981,873	6.3%	9,973
15,000 - 19,999	7,845	52,994,918	6,755	7,348	93.7%	47,978,282	90.5%	6,529	145	1.8%	1,274,306	2.4%	8,788	352	4.5%	3,742,330	7.1%	10,632
20,000 - 24,999	8,579	60,528,832	7,055	8,040	93.7%	55,125,390	91.1%	6,856	186	2.2%	1,707,423	2.8%	9,180	353	4.1%	3,696,019	6.1%	10,470
25,000 - 29,999	9,095	65,894,835	7,245	8,509	93.6%	60,064,419	91.2%	7,059	168	1.8%	1,509,129	2.3%	8,983	418	4.6%	4,321,287	6.6%	10,338
30,000 - 39,999	20,623	156,341,393	7,581	19,233	93.3%	142,206,601	91.0%	7,394	427	2.1%	3,956,558	2.5%	9,266	963	4.7%	10,178,234	6.5%	10,569
40,000 - 49,999	24,598	197,268,217	8,020	22,879	93.0%	179,525,949	91.0%	7,847	478	1.9%	4,688,634	2.4%	9,809	1,241	5.0%	13,053,634	6.6%	10,519
50,000 - 59,999	27,247	229,757,979	8,432	25,193	92.5%	207,941,225	90.5%	8,254	557	2.0%	5,723,861	2.5%	10,276	1,497	5.5%	16,092,893	7.0%	10,750
60,000 - 69,999	28,243	249,388,268	8,830	25,883	91.6%	223,438,731	89.6%	8,633	669	2.4%	6,944,216	2.8%	10,380	1,691	6.0%	19,005,321	7.6%	11,239
70,000 - 74,999	13,416	124,019,060	9,244	12,215	91.0%	110,222,353	88.9%	9,024	361	2.7%	4,136,995	3.3%	11,460	840	6.3%	9,659,712	7.8%	11,500
75,000 - 79,999	13,142	124,788,575	9,495	11,862	90.3%	110,025,393	88.2%	9,275	381	2.9%	4,300,063	3.4%	11,286	899	6.8%	10,463,119	8.4%	11,639
80,000 - 89,999	25,045	249,080,153	9,945	22,428	89.6%	217,059,946	87.1%	9,678	730	2.9%	8,619,227	3.5%	11,807	1,887	7.5%	23,400,980	9.4%	12,401
90,000 - 99,999	23,788	249,228,865	10,477	21,045	88.5%	214,531,093	86.1%	10,194	750	3.2%	9,441,715	3.8%	12,589	1,993	8.4%	25,256,057	10.1%	12,672
100,000 - 149,999	96,672	1,140,372,392	11,796	83,509	86.4%	959,624,143	84.2%	11,491	3,287	3.4%	44,897,344	3.9%	13,659	9,876	10.2%	135,850,905	11.9%	13,756
150,000 - 199,999	62,548	866,511,751	13,854	51,564	82.4%	697,692,471	80.5%	13,531	2,441	3.9%	38,036,023	4.4%	15,582	8,543	13.7%	130,783,257	15.1%	15,309
200,000 - 499,999	114,447	1,796,203,109	15,695	84,559	73.9%	1,300,322,413	72.4%	15,378	4,782	4.2%	81,828,849	4.6%	17,112	25,106	21.9%	414,051,847	23.1%	16,492
500,000 - 999,999	31,831	523,877,446	16,458	17,699	55.6%	287,620,386	54.9%	16,251	856	2.7%	15,416,161	2.9%	18,010	13,276	41.7%	220,840,899	42.2%	16,635
1,000,000 or more	29,035	451,720,758	15,558	8,307	28.6%	128,499,668	28.4%	15,469	329	1.1%	5,496,938	1.2%	16,708	20,399	70.3%	317,724,152	70.3%	15,575
<b>TOTAL</b>	<b>559,628</b>	<b>6,748,884,023</b>	<b>12,060</b>	<b>450,162</b>	<b>80.4%</b>	<b>5,102,429,769</b>	<b>75.6%</b>	<b>11,335</b>	<b>16,966</b>	<b>3.0%</b>	<b>242,076,518</b>	<b>3.6%</b>	<b>14,268</b>	<b>92,500</b>	<b>16.5%</b>	<b>1,404,377,736</b>	<b>20.8%</b>	<b>15,182</b>

FAGI BRACKET	CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	[AGGREGATE]			Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]
	Return Count	Claimed [\$]	Avg [\$]															
Non-Positive AGI	369	5,053,557	13,695	298	80.8%	3,083,458	61.0%	10,347	15	4.1%	78,157	1.5%	5,210	56	15.2%	1,891,942	37.4%	33,785
\$ 1 - 3,999	2,337	3,817,653	1,634	2,105	90.1%	3,613,987	94.7%	1,717	58	2.5%	63,318	1.7%	1,092	174	7.4%	140,348	3.7%	807
4,000 - 9,999	5,215	13,564,195	2,601	4,846	92.9%	12,632,879	93.1%	2,607	95	1.8%	250,539	1.8%	2,637	274	5.3%	680,777	5.0%	2,485
10,000 - 14,999	7,018	22,704,187	3,235	6,624	94.4%	21,402,759	94.3%	3,231	109	1.6%	314,803	1.4%	2,888	285	4.1%	986,625	4.3%	3,462
15,000 - 19,999	7,864	29,932,645	3,806	7,373	93.8%	27,958,378	93.4%	3,792	156	2.0%	555,669	1.9%	3,562	335	4.3%	1,418,598	4.7%	4,235
20,000 - 24,999	8,748	37,378,499	4,273	8,200	93.7%	35,040,677	93.7%	4,273	200	2.3%	710,875	1.9%	3,554	348	4.0%	1,626,947	4.4%	4,675
25,000 - 29,999	9,450	44,211,757	4,678	8,861	93.8%	41,555,949	94.0%	4,690	177	1.9%	813,870	1.8%	4,598	412	4.4%	1,841,938	4.2%	4,471
30,000 - 39,999	21,277	110,510,851	5,194	19,909	93.6%	103,560,072	93.7%	5,202	436	2.0%	1,919,206	1.7%	4,402	932	4.4%	5,031,573	4.6%	5,399
40,000 - 49,999	24,499	135,348,737	5,525	22,866	93.3%	126,074,068	93.1%	5,514	488	2.0%	2,460,122	1.8%	5,041	1,145	4.7%	6,814,547	5.0%	5,952
50,000 - 59,999	26,320	150,907,107	5,734	24,420	92.8%	139,873,168	92.7%	5,728	508	1.9%	2,694,673	1.8%	5,304	1,392	5.3%	8,339,266	5.5%	5,991
60,000 - 69,999	26,817	163,759,547	6,107	24,636	91.9%	150,248,298	91.7%	6,099	620	2.3%	3,584,489	2.2%	5,781	1,561	5.8%	9,926,760	6.1%	6,359
70,000 - 74,999	12,798	82,206,787	6,423	11,691	91.4%	75,336,370	91.6%	6,444	326	2.5%	1,948,026	2.4%	5,976	781	6.1%	4,922,391	6.0%	6,303
75,000 - 79,999	12,488	84,462,393	6,763	11,320	90.6%	76,814,472	90.9%	6,786	355	2.8%	1,971,915	2.3%	5,555	813	6.5%	5,676,006	6.7%	6,982
80,000 - 89,999	23,712	164,783,373	6,949	21,335	90.0%	149,112,591	90.5%	6,989	679	2.9%	3,869,678	2.3%	5,699	1,698	7.2%	11,801,104	7.2%	6,950
90,000 - 99,999	22,685	171,347,825	7,553	20,202	89.1%	153,647,575	89.7%	7,606	672	3.0%	4,184,621	2.4%	6,227	1,811	8.0%	13,515,629	7.9%	7,463
100,000 - 149,999	92,384	808,460,713	8,751	80,325	86.9%	710,191,973	87.8%	8,841	2,972	3.2%	21,696,059	2.7%	7,300	9,087	9.8%	76,572,681	9.5%	8,427
150,000 - 199,999	59,810	597,000,204	9,982	49,718	83.1%	501,628,363	84.0%	10,089	2,184	3.7%	16,455,486	2.8%	7,535	7,908	13.2%	78,916,355	13.2%	9,979
200,000 - 499,999	110,039	1,482,786,790	13,475	81,689	74.2%	1,080,750,866	72.9%	13,230	4,329	3.9%	39,051,907	2.6%	9,021	24,021	21.8%	362,984,017	24.5%	15,111
500,000 - 999,999	31,481	1,001,563,922	31,815	17,411	55.3%	506,292,576	50.6%	29,270	821	2.6%	15,015,687	1.5%	18,290	13,249	42.1%	480,255,659	48.0%	36,248
1,000,000 or more	29,654	19,424,587,324	655,041	8,344	28.1%	1,511,793,054	7.8%	181,183	314	1.1%	26,138,722	0.1%	83,244	20,996	70.8%	17,886,655,548	92.1%	851,908
<b>TOTAL</b>	<b>534,965</b>	<b>24,534,388,066</b>	<b>45,862</b>	<b>432,173</b>	<b>80.8%</b>	<b>5,430,611,533</b>	<b>22.1%</b>	<b>12,566</b>	<b>15,514</b>	<b>2.9%</b>	<b>143,777,822</b>	<b>0.6%</b>	<b>9,268</b>	<b>87,278</b>	<b>16.3%</b>	<b>18,959,998,711</b>	<b>77.3%</b>	<b>217,237</b>

Table 12. continued

FAGI BRACKET	MEDICAL, DENTAL EXPENSES [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	6,576	99,096,832	15,069	4,977	75.7%	67,750,735	68.4%	13,613	99	1.5%	1,494,289	1.5%	15,094	1,500	22.8%	29,851,808	30.1%
\$ 1 - 3,999	2,923	39,722,839	13,590	2,735	93.6%	37,390,041	94.1%	13,671	78	2.7%	1,041,609	2.6%	13,354	110	3.8%	1,291,189	3.3%	11,738
4,000 - 9,999	6,219	80,136,350	12,886	5,887	94.7%	75,489,495	94.2%	12,823	115	1.8%	1,911,103	2.4%	16,618	217	3.5%	2,735,752	3.4%	12,607
10,000 - 14,999	8,215	102,074,226	12,425	7,819	95.2%	96,580,528	94.6%	12,352	131	1.6%	2,062,908	2.0%	15,747	265	3.2%	3,430,790	3.4%	12,946
15,000 - 19,999	8,496	103,884,225	12,227	8,023	94.4%	98,284,919	94.6%	12,250	173	2.0%	2,084,961	2.0%	12,052	300	3.5%	3,514,345	3.4%	11,714
20,000 - 24,999	8,707	110,503,715	12,691	8,244	94.7%	104,688,745	94.7%	12,699	184	2.1%	2,243,129	2.0%	12,191	279	3.2%	3,571,841	3.2%	12,802
25,000 - 29,999	8,791	112,808,884	12,832	8,298	94.4%	106,342,936	94.3%	12,815	151	1.7%	2,372,664	2.1%	15,713	342	3.9%	4,093,284	3.6%	11,969
30,000 - 39,999	17,768	224,578,974	12,640	16,770	94.4%	211,895,982	94.4%	12,635	327	1.8%	4,164,823	1.9%	12,736	671	3.8%	8,518,169	3.8%	12,695
40,000 - 49,999	17,429	225,203,025	12,921	16,352	93.8%	210,962,996	93.7%	12,901	333	1.9%	4,640,821	2.1%	13,936	744	4.3%	9,599,208	4.3%	12,902
50,000 - 59,999	16,193	215,404,941	13,302	15,095	93.2%	199,919,996	92.8%	13,244	313	1.9%	4,297,636	2.0%	13,730	785	4.8%	11,187,309	5.2%	14,251
60,000 - 69,999	14,923	210,656,948	14,116	13,838	92.7%	195,657,127	92.9%	14,139	330	2.2%	5,163,855	2.5%	15,648	755	5.1%	9,835,966	4.7%	13,028
70,000 - 74,999	6,485	91,273,236	14,075	5,980	92.2%	84,140,039	92.2%	14,070	147	2.3%	2,360,911	2.6%	16,061	358	5.5%	4,772,286	5.2%	13,330
75,000 - 79,999	6,236	91,485,213	14,670	5,755	92.3%	84,473,398	92.3%	14,678	144	2.3%	2,775,061	3.0%	19,271	337	5.4%	4,236,754	4.6%	12,572
80,000 - 89,999	10,948	164,791,779	15,052	9,994	91.3%	151,360,490	91.8%	15,145	269	2.5%	4,236,010	2.6%	15,747	685	6.3%	9,195,279	5.6%	13,424
90,000 - 99,999	9,916	150,420,996	15,170	9,024	91.0%	136,806,397	90.9%	15,160	240	2.4%	4,263,342	2.8%	17,764	652	6.6%	9,351,257	6.2%	14,342
100,000 - 149,999	28,924	464,131,664	16,047	25,738	89.0%	413,797,895	89.2%	16,077	768	2.7%	12,741,704	2.7%	16,591	2,418	8.4%	37,592,065	8.1%	15,547
150,000 - 199,999	10,281	190,765,381	18,555	8,820	85.8%	164,642,567	86.3%	18,667	303	2.9%	5,985,621	3.1%	19,755	1,158	11.3%	20,137,193	10.6%	17,390
200,000 - 499,999	7,801	198,792,170	25,483	6,021	77.2%	153,528,103	77.2%	25,499	239	3.1%	6,295,352	3.2%	26,340	1,541	19.8%	38,968,715	19.6%	25,288
500,000 - 999,999	457	30,107,372	65,880	225	49.2%	12,622,693	41.9%	56,101	13	2.8%	826,385	2.7%	63,568	219	47.9%	16,658,294	55.3%	76,065
1,000,000 or more	146	16,756,765	114,772	37	25.3%	3,894,246	23.2%	105,250	-	-	-	-	-	109	74.7%	12,862,519	76.8%	118,005
<b>TOTAL</b>	<b>197,434</b>	<b>2,922,595,534</b>	<b>14,803</b>	<b>179,632</b>	<b>91.0%</b>	<b>2,610,229,327</b>	<b>89.3%</b>	<b>14,531</b>	<b>4,357</b>	<b>2.2%</b>	<b>70,962,184</b>	<b>2.4%</b>	<b>16,287</b>	<b>13,445</b>	<b>6.8%</b>	<b>241,404,023</b>	<b>8.3%</b>	<b>17,955</b>

Source: 2018 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2018 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2019; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after

January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.

Effective with TCJA enactment, an individual may claim the standard deduction on the federal income tax 1040 form and itemize deductions for NC income tax purposes. Allowable itemized deductions provisions for NC tax purposes include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), charitable contributions as allowed for federal tax purposes, medical and dental expenses allowed under section 213 of the Internal Revenue Code, and, in certain instances, the repayment of income included in FAGI in an earlier taxable year.

NC does not allow a deduction for state and local taxes and foreign income taxes.

‡Information for the repayment of claim of right income deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low participation. For tax year 2018 D-400 returns claiming itemized deductions, 852 returns claimed an aggregate \$18,798,372 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by residency status are as follows: full year resident [673, \$9,437,205]; part-year resident [54, \$1,245,536]; and nonresident [125, \$8,115,631]. [See Table I2A. for bracket detail.]

Return count for Total Allowable NC itemized deductions indicates returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2018 Extract data considers a return to itemize deductions if the standard deduction allowance amount for the respective filing status is not claimed, if the deduction value is equal to zero, or if the reported value of total itemized deductions is equal to the statutory standard deduction allowance value for the respective filing status.

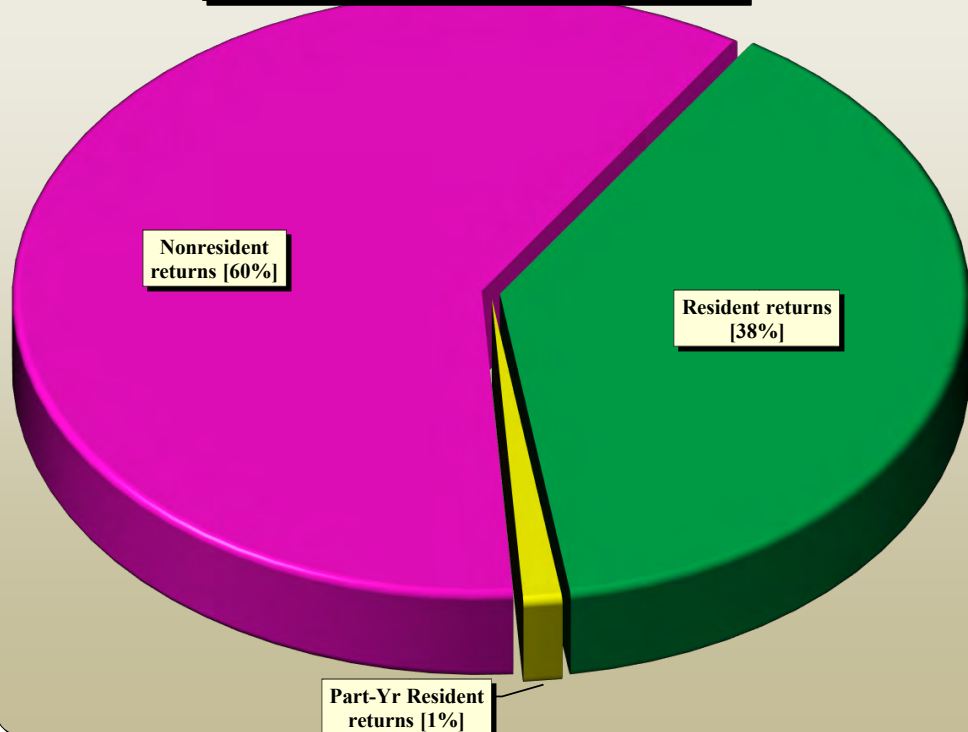
Standard deduction allowances applicable for taxable year 2018 vary according to filing status: S=\$8,750; MFJ/SS=\$17,500; MFS=\$8,750; and HH=\$14,000.

TABLE I2A. TAX YEAR 2018 REPAYMENT OF CLAIM OF RIGHT INCOME

FAGI BRACKET	REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE]			
	Return Count	Claimed [\$]	%	Avg [\$]
	\$ < 4,000	14	147,681	0.8%
4,000 - 9,999	18	45,464	0.2%	2,526
10,000 - 14,999	12	44,867	0.2%	3,739
15,000 - 19,999	21	70,642	0.4%	3,364
20,000 - 24,999	33	155,224	0.8%	4,704
25,000 - 29,999	30	126,458	0.7%	4,215
30,000 - 39,999	58	501,667	2.7%	8,649
40,000 - 49,999	66	260,083	1.4%	3,941
50,000 - 59,999	71	288,346	1.5%	4,061
60,000 - 69,999	62	372,095	2.0%	6,002
70,000 - 74,999	27	232,281	1.2%	8,603
75,000 - 79,999	20	96,187	0.5%	4,809
80,000 - 89,999	45	399,050	2.1%	8,868
90,000 - 99,999	33	353,266	1.9%	10,705
100,000 - 149,999	114	1,601,690	8.5%	14,050
150,000 - 199,999	42	1,058,889	5.6%	25,212
200,000 - 499,999	108	2,939,145	15.6%	27,214
500,000 - 999,999	33	2,110,908	11.2%	63,967
1,000,000 or more	45	7,994,429	42.5%	177,654
<b>TOTAL</b>	<b>852</b>	<b>18,798,372</b>	<b>100.0%</b>	<b>22,064</b>



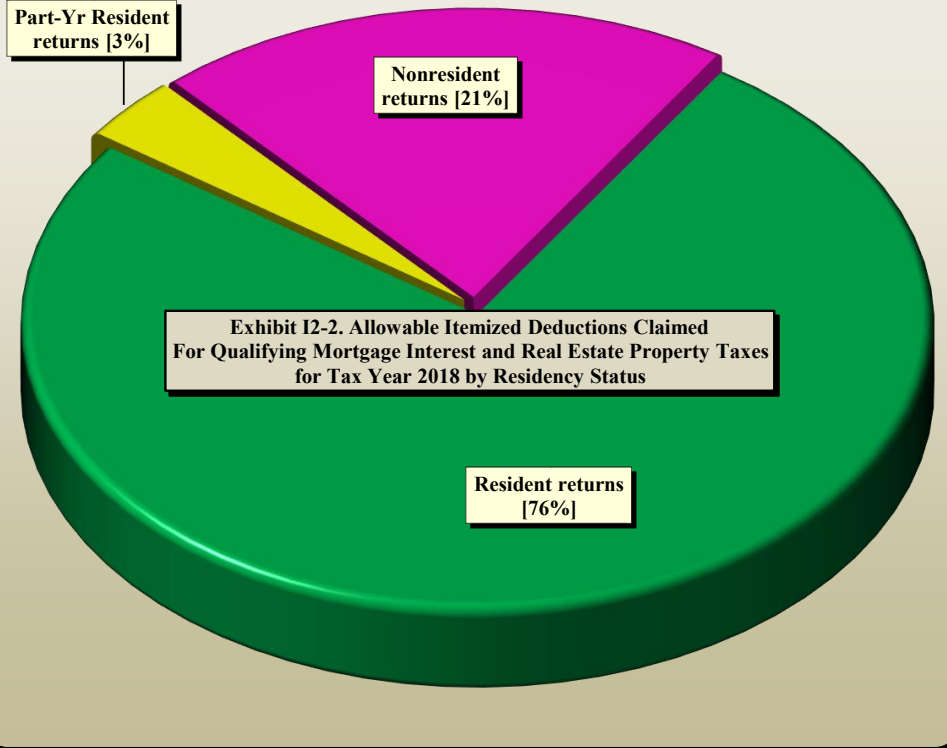
Exhibit I2-1. Total Allowable Itemized Deductions Claimed for Tax Year 2018 by Residency Status



Part-Yr Resident returns [3%]

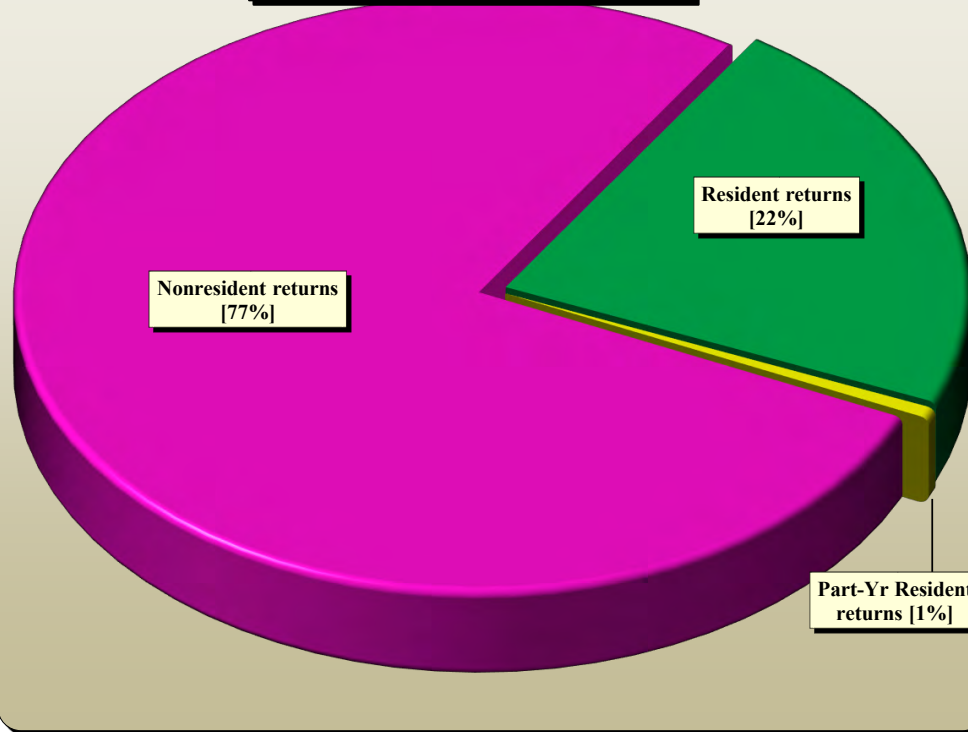
Nonresident returns [21%]

Exhibit I2-2. Allowable Itemized Deductions Claimed For Qualifying Mortgage Interest and Real Estate Property Taxes for Tax Year 2018 by Residency Status



Resident returns [76%]

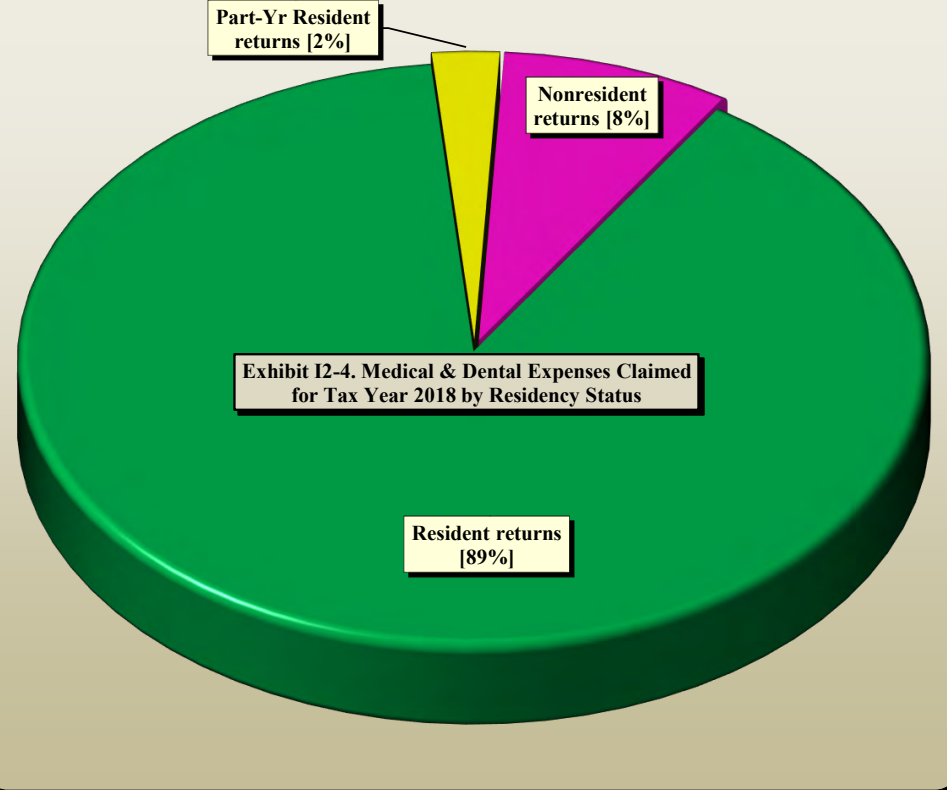
Exhibit I2-3. Charitable Contributions Claimed for Tax Year 2018 by Residency Status



Part-Yr Resident returns [2%]

Nonresident returns [8%]

Exhibit I2-4. Medical & Dental Expenses Claimed for Tax Year 2018 by Residency Status



Resident returns [89%]