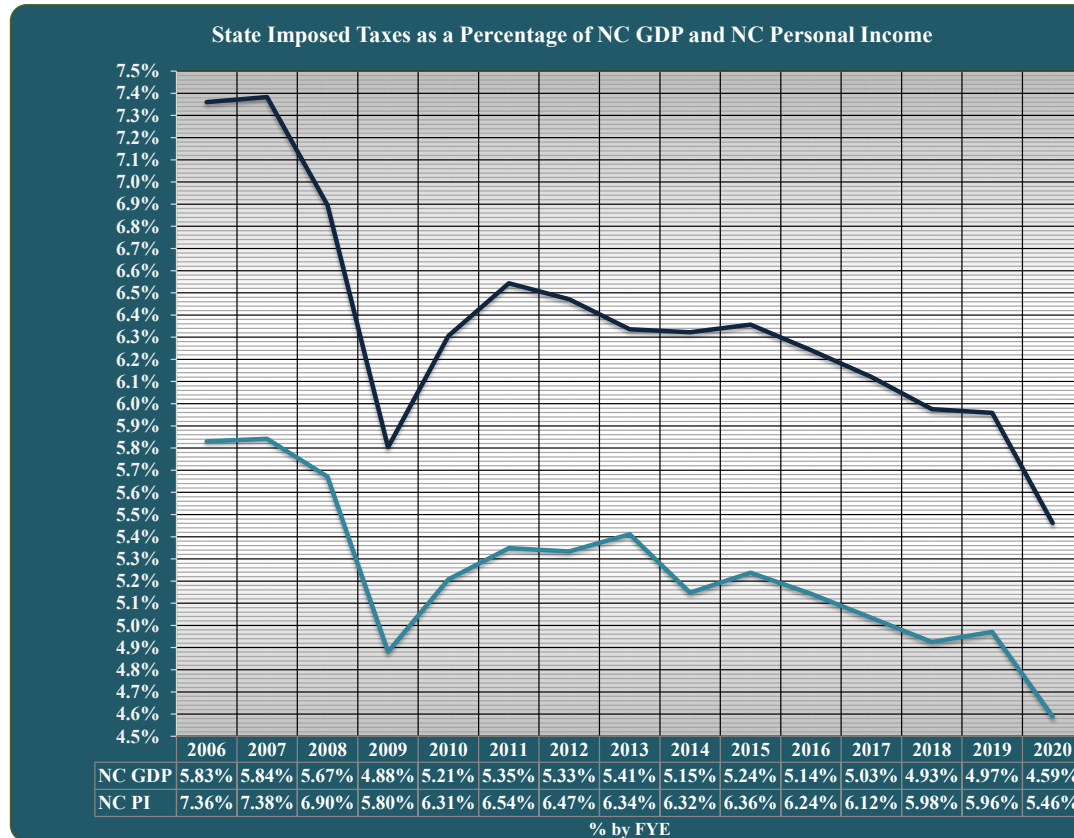


Statistical Abstract of North Carolina Taxes 2020



**Statistical Abstract of North Carolina Taxes
2020**

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 Tax Research and Equity Division, based primarily on data recorded from individual and business tax forms in the Department's data systems.

The following actions relate to tax collection statistics reported in this publication for fiscal year 2019-2020:

On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

The relief from late action penalties applied to the following tax types:

Income and Franchise Tax;

Withholding Tax;

Sales and Use Tax;

Scrap Tire Disposal Tax;

White Goods Disposal Tax;

Motor Vehicle Lease and Subscription Tax;

911 Service Charge for Prepaid Telecommunications Service;

Dry-Cleaning Solvent Tax;

Primary Forest Products Tax;

Freight Car Line Companies; and

Various Taxes Administered by the Excise Tax Division: Privilege Tax; Tobacco Products Tax; Alcoholic Beverages Tax; and various Motor Fuel Taxes

Refer to important notices for information pertaining to COVID-19 tax relief provisions accessible at [NCDOR: NCDOR Actions on COVID-19](#).

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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] | | NC Personal Income [calendar year basis] | | State imposed tax collections [July - June (fiscal year basis)] | | | | | | | | State imposed taxes as percent of NC GDP |
|--------------|--|-------------------------|---|-------------------------|--|-------------------------|----------------------|------------------------------|-------------------------|----------------------|--|-------------------------|--|
| | Amount [\$] | YoY percent change % | 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 | | | |
| 2005-2006... | 355,469,700,000 | 7.76% | 281,572,100,000 | 7.46% | 19,750,453,206 | 10.02% | 5.56% | 974,219,095 | -12.20% | 0.27% | 20,724,672,301 | 8.73% | 5.83% |
| 2006-2007... | 387,525,000,000 | 9.02% | 306,618,100,000 | 8.90% | 21,693,543,544 | 9.84% | 5.60% | 943,707,097 | -3.13% | 0.24% | 22,637,250,640 | 9.23% | 5.84% |
| 2007-2008... | 401,490,900,000 | 3.60% | 330,170,300,000 | 7.68% | 21,841,282,932 | 0.68% | 5.44% | 924,770,620 | -2.01% | 0.23% | 22,766,053,552 | 0.57% | 5.67% |
| 2008-2009† | 418,793,400,000 | 4.31% | 352,222,300,000 | 6.68% | 19,587,322,067 | -10.32% | 4.68% | 854,488,282 | -7.60% | 0.20% | 20,441,810,349 | -10.21% | 4.88% |
| 2009-2010... | 411,155,800,000 | -1.82% | 339,555,600,000 | -3.60% | 20,595,809,986 | 5.15% | 5.01% | 814,236,345 | -4.71% | 0.20% | 21,410,046,331 | 4.74% | 5.21% |
| 2010-2011... | 420,027,600,000 | 2.16% | 343,348,300,000 | 1.12% | 21,464,738,702 | 4.22% | 5.11% | 1,000,330,096 | 22.86% | 0.24% | 22,465,068,798 | 4.93% | 5.35% |
| 2011-2012... | 431,722,700,000 | 2.78% | 355,826,600,000 | 3.63% | 21,766,906,777 | 1.41% | 5.04% | 1,258,724,812 | 25.83% | 0.29% | 23,025,631,589 | 2.50% | 5.33% |
| 2012-2013... | 445,095,300,000 | 3.10% | 380,160,600,000 | 6.84% | 22,807,425,837 | 4.78% | 5.12% | 1,277,126,110 | 1.46% | 0.29% | 24,084,551,946 | 4.60% | 5.41% |
| 2013-2014... | 462,268,900,000 | 3.86% | 376,392,400,000 | -0.99% | 22,418,023,662 | -1.71% | 4.85% | 1,378,171,071 | 7.91% | 0.30% | 23,796,194,734 | -1.20% | 5.15% |
| 2014-2015... | 483,191,300,000 | 4.53% | 398,099,500,000 | 5.77% | 23,918,573,851 | 6.69% | 4.95% | 1,388,047,810 | 0.72% | 0.29% | 25,306,621,661 | 6.35% | 5.24% |
| 2015-2016... | 508,928,700,000 | 5.33% | 419,334,300,000 | 5.33% | 24,920,017,610 | 4.19% | 4.90% | 1,251,892,070 | -9.81% | 0.25% | 26,171,909,680 | 3.42% | 5.14% |
| 2016-2017... | 526,029,800,000 | 3.36% | 432,626,200,000 | 3.17% | 25,432,395,151 | 2.06% | 4.83% | 1,048,249,845 | -16.27% | 0.20% | 26,480,644,997 | 1.18% | 5.03% |
| 2017-2018... | 549,670,600,000 | 4.49% | 453,097,700,000 | 4.73% | 26,393,675,076 | 3.78% | 4.80% | 679,406,437 | -35.19% | 0.12% | 27,073,081,513 | 2.24% | 4.93% |
| 2018-2019... | 569,981,700,000 | 3.70% | 475,483,300,000 | 4.94% | 27,807,566,735 | 5.36% | 4.88% | 524,222,968 | -22.84% | 0.09% | 28,331,789,703 | 4.65% | 4.97% |
| 2019-2020†† | 595,655,400,000 | 4.50% | 500,496,900,000 | 5.26% | 26,803,714,273 | -3.61% | 4.50% | 531,526,635 | 1.39% | 0.09% | 27,335,240,908 | -3.52% | 4.59% |

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. NC GDP and NC personal income data are for the calendar year preceding the fiscal year designation: calendar year 2005 data are paired with tax collection data for fiscal year 2005-2006.

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, 3% motor vehicle 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-June 2009]. ††Reflects US business cycle contraction [February 2020-April 2020] as result of the pandemic and public health response. In response to the pandemic, the Secretary of Revenue and the 2020 NC General Assembly provided various forms of tax relief to include a deferral of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due in fiscal year 2019-2020; this action effectively resulted in a shifting of the receipt of certain general tax collections from the fiscal year ended in June 2020 to the fiscal year ended in June 2021. Sources: U.S. Bureau of Economic Analysis, *SAGDP1 Gross Domestic Product (GDP) Summary, Annual by State*, October 1, 2021 update; North Carolina Employment Security Commission, Unemployment taxes. U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 23, 2021 update.

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

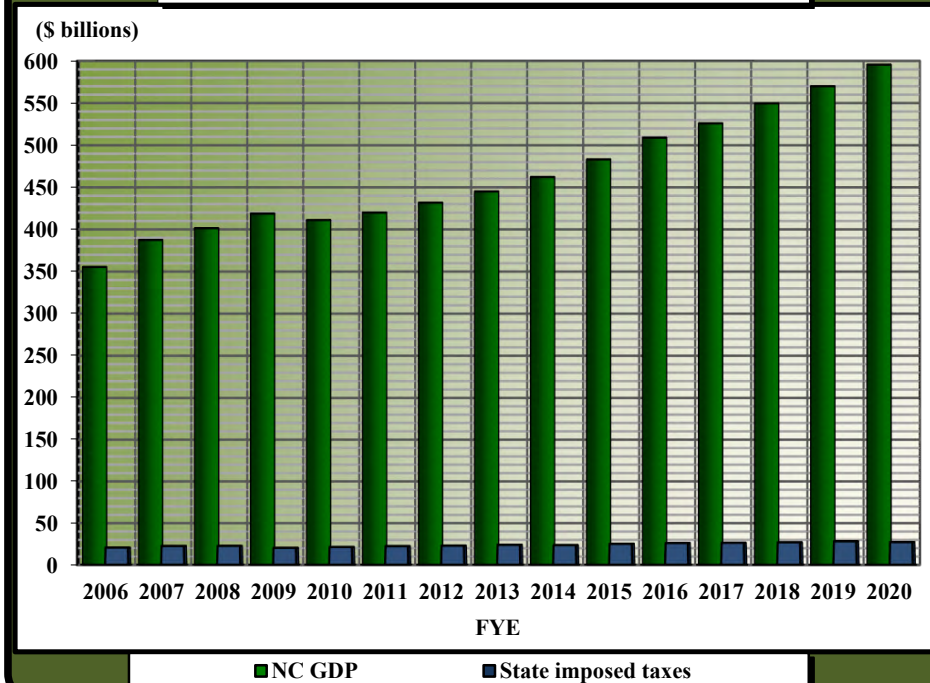


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP

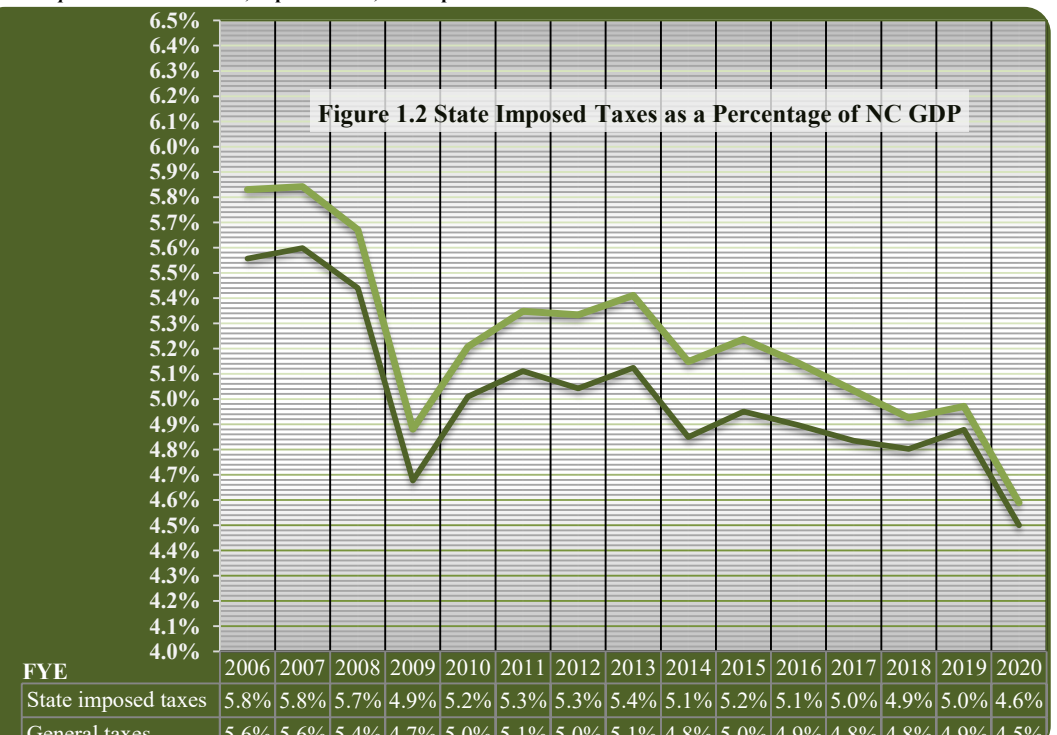
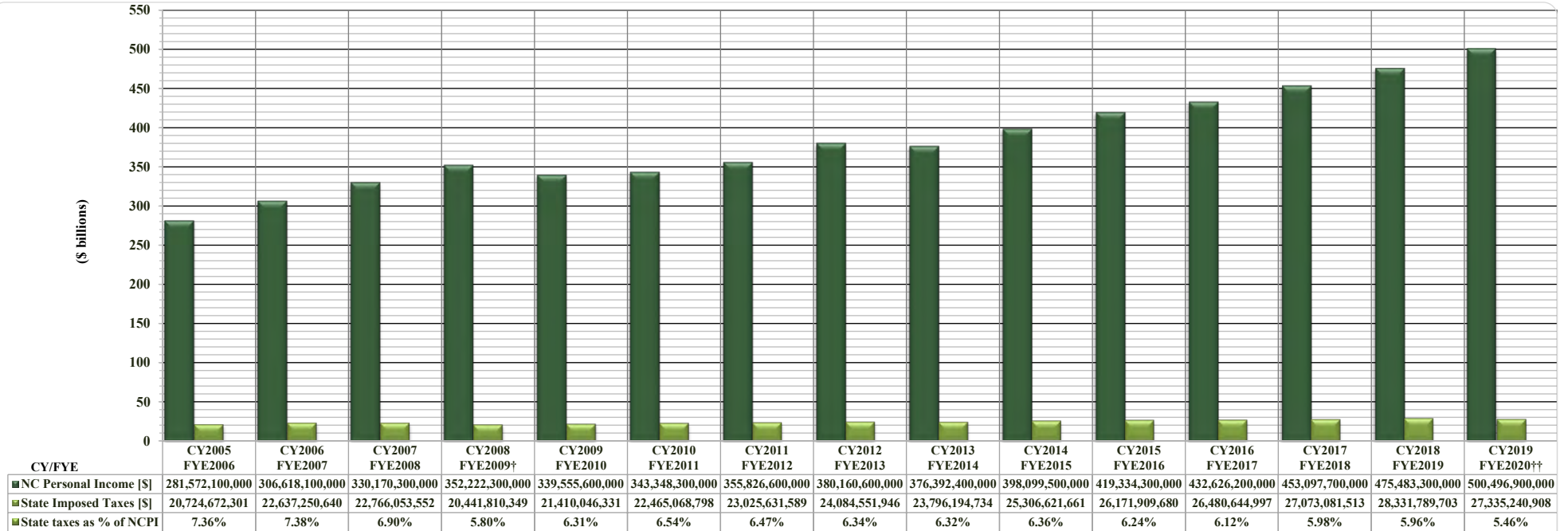


Figure 1.3 NC Personal Income and State Imposed Taxes Comparison

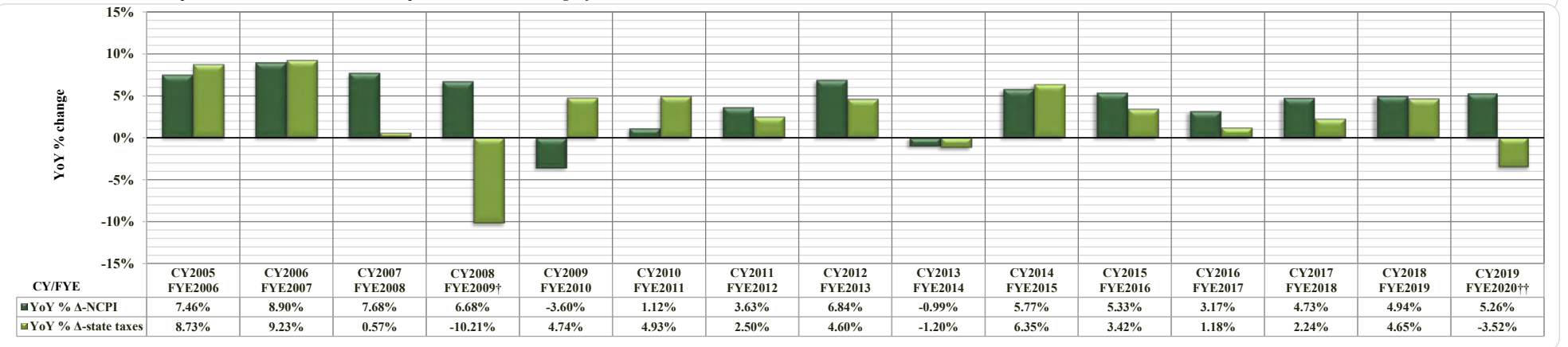
The top chart compares NC personal income [NCPI] and state imposed taxes collection levels. NC personal income is for the calendar year preceding the fiscal year ended (year shown). State imposed taxes collection levels are measured on a fiscal year basis. Example: the NC personal income of \$281.6 billion for calendar year 2005 is paired with the state imposed taxes collection level of \$20.7 billion for the fiscal year ended in 2006.

The bottom chart compares the year-over-year percentage change in NC personal income and state imposed taxes collection levels. NC personal income % change is for the calendar year preceding the fiscal year ended (year shown). State imposed taxes collection level % change is measured on a fiscal year basis. Example: the NC personal income % increase of 7.46% for calendar year 2005 is paired with the state imposed taxes collection level % increase of 8.73% for the fiscal year ended in 2006.



Source of NC personal income: U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 23, 2021 update.

Source of state imposed taxes: refer to Table 1. *State Imposed Taxes as a Percentage of North Carolina GDP*



†Reflects US business cycle contraction [December 2007-June 2009]. ††Reflects US business cycle contraction [February 2020-April 2020] as result of the pandemic and public health response. In response to the pandemic, the Secretary of Revenue and the 2020 NC General Assembly provided various forms of tax relief to include a deferral of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due in fiscal year 2019-2020; this action effectively resulted in a shifting of the receipt of certain general tax collections from the fiscal year ended in June 2020 to the fiscal year ended in June 2021.

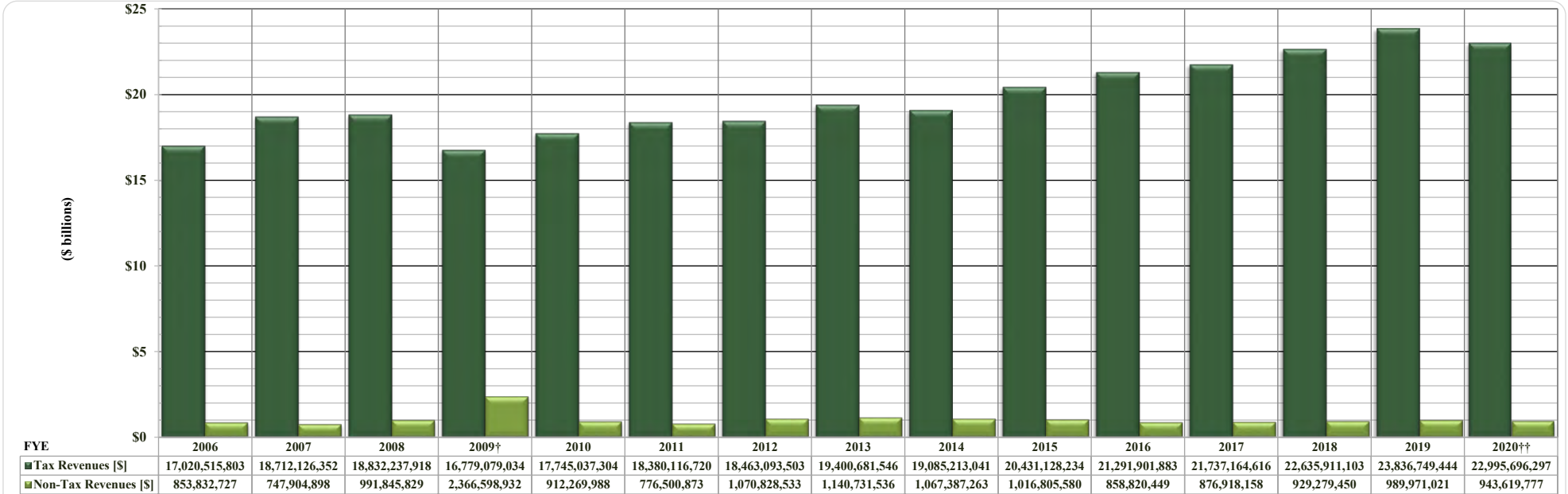
PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

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.]

Source: OSC Statement of General Fund Revenues



†Reflects US business cycle contraction [December 2007 (IV) to June 2009 (II)]. Non-tax revenues include \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation.

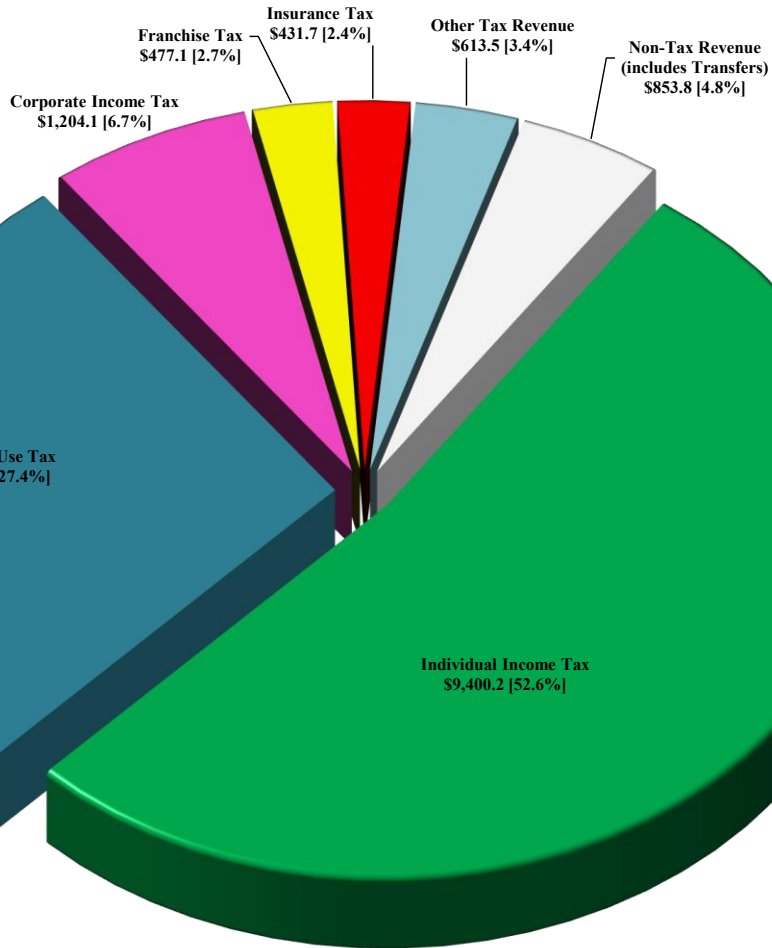
††Reflects US business cycle contraction [February 2020-April 2020] as result of the pandemic and public health response. The Secretary of Revenue and the 2020 NC General Assembly provided various forms of tax relief to include a deferral of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due in fiscal year 2019-2020; this action effectively resulted in a shifting of the receipt of certain general tax collections from the fiscal year ended in June 2020 to the fiscal year ended in June 2021.



GENERAL FUND REVENUES [TAX AND NON-TAX] BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND REVENUE COMPARISON: FISCAL YEARS 2005-2006 and 2019-2020

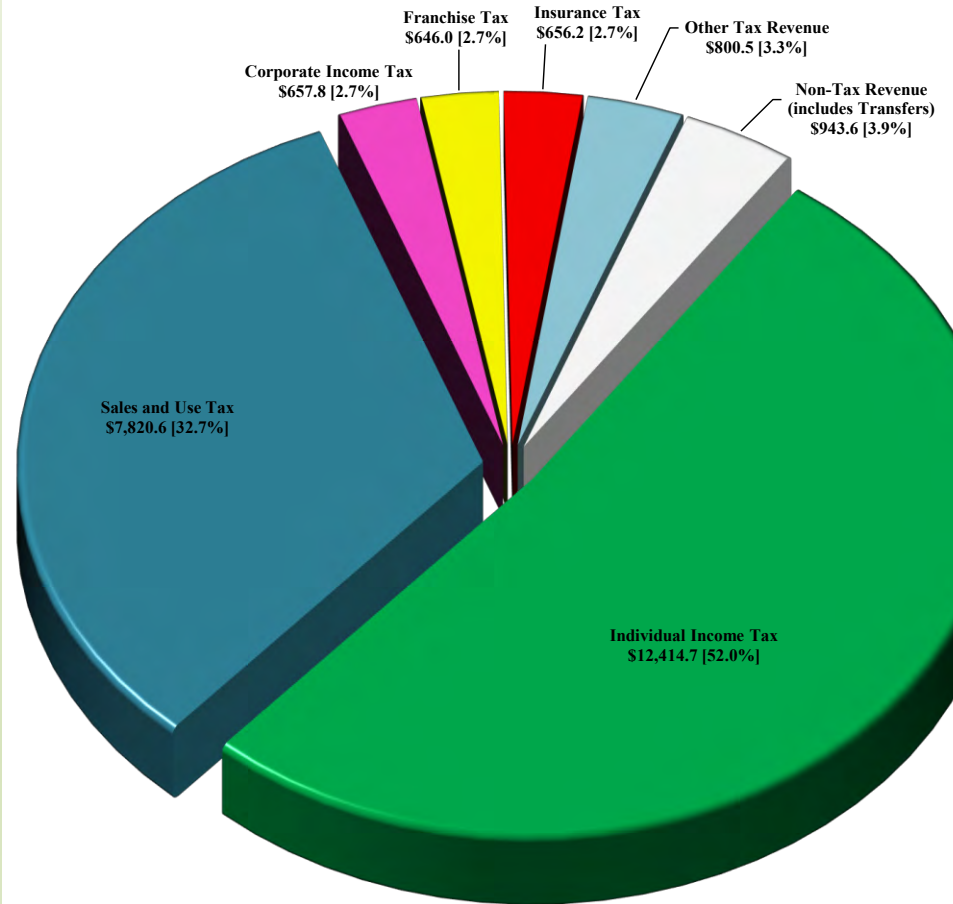
[Charts reflect tax revenue credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; intergovernmental transfers; and non-tax revenue.]

Figure 2.1 Fiscal Year 2005-2006
[amounts in \$ millions]



†Other tax revenue category includes Alcoholic Beverage Tax, \$200.8M; Tobacco Products Tax, \$171.6M; Estate Tax, \$133.4M; Privilege License Tax, \$45.6M; Piped Natural Gas Tax, \$33.7M; Gift Tax, \$16.2M; Manufacturing Tax, \$12.0M; Freight Car Lines Tax, \$0.3M; and Miscellaneous Tax Receipts, \$0.01M.

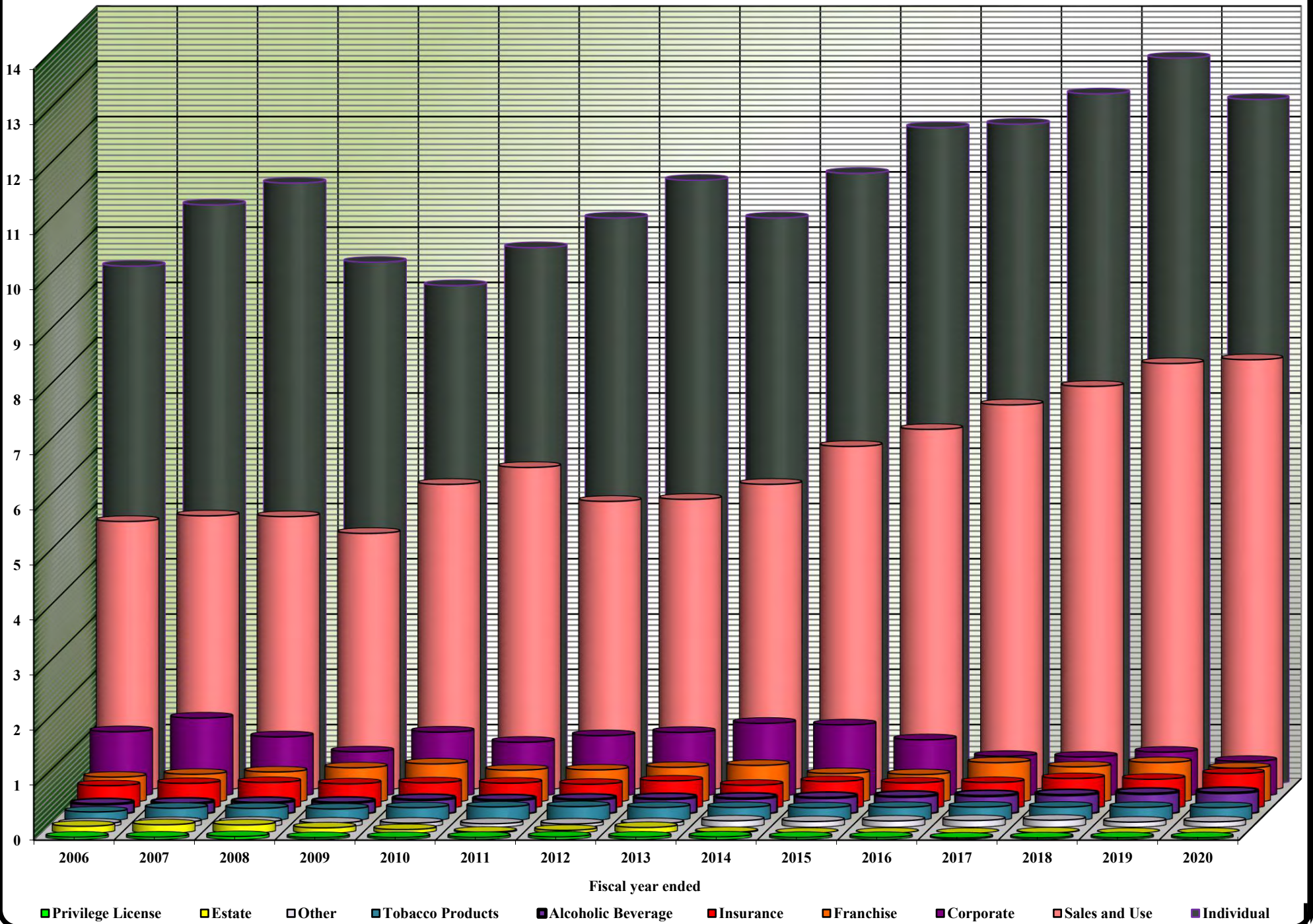
Figure 2.2 Fiscal Year 2019-2020
[amounts in \$ millions]



†Other tax revenue category includes Alcoholic Beverage Tax, \$410.6M; Tobacco Products Tax, \$251.9M; Real Estate Conveyance Tax, \$87.9M; Privilege License Tax, \$35.1M; Scrap Tire Disposal Tax, \$6.1M; White Goods Disposal Tax, \$3.3M; Solid Waste Disposal Tax, \$2.9M; Estate Tax, \$1.2M; Manufacturing Tax, \$1.1M; Freight Car Lines Tax, \$0.2M; Gift Tax, \$0.1M; and Miscellaneous Tax Receipts, \$0.1M.

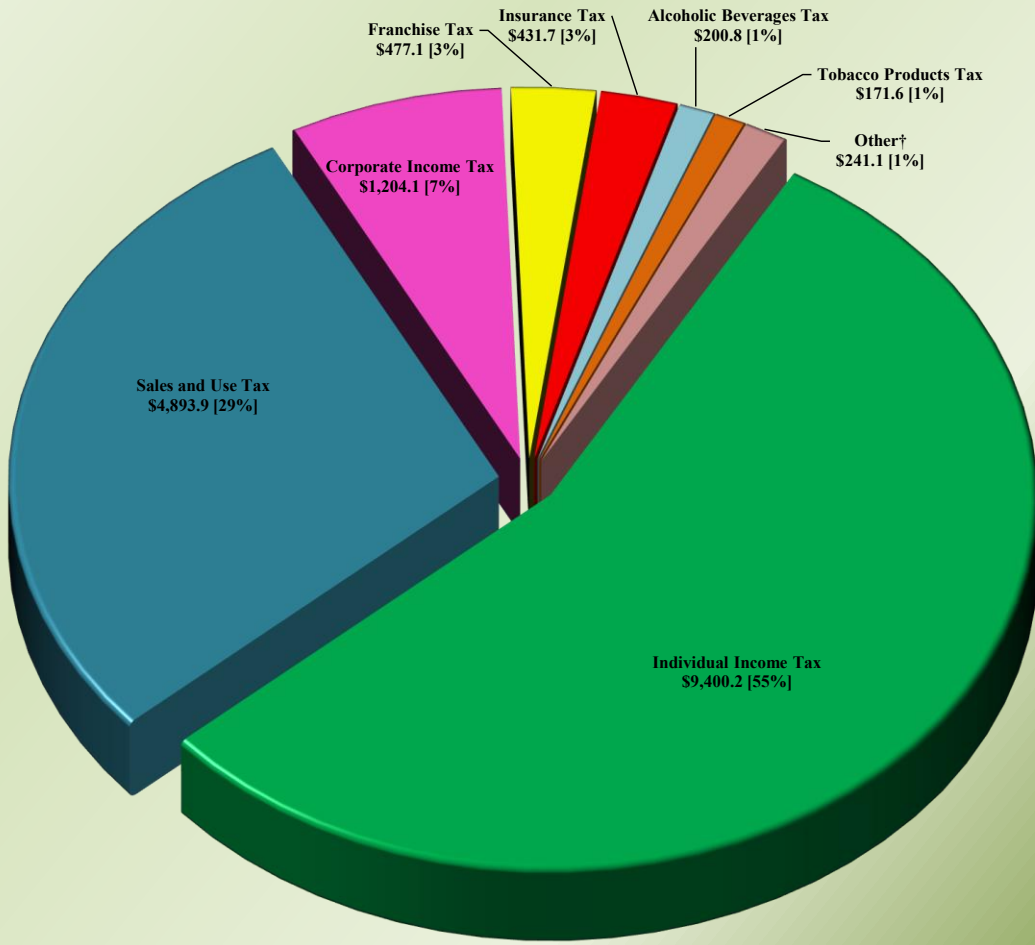
Figure 2.3 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources

(\$ billions)



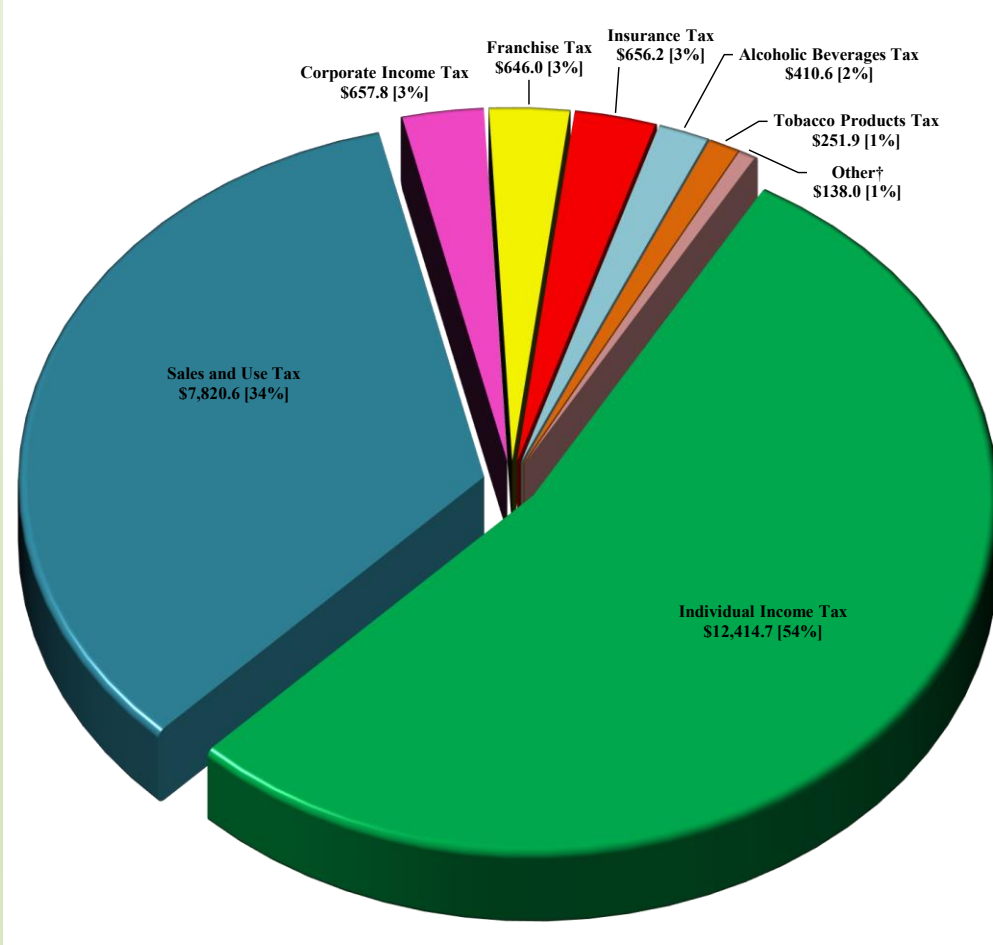
GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2005-2006 and 2019-2020
 [Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]

Figure 2.4 Fiscal Year 2005-2006
 [amounts in \$ millions]



†Other category includes Estate Tax, \$133.4M; Privilege License Tax, \$45.6M; Piped Natural Gas Tax, \$33.7M; Gift Tax, \$16.2M; Manufacturing Tax, \$12.0M; Freight Car Lines Tax, \$0.3M; and Miscellaneous Tax Receipts, \$0.01M.

Figure 2.5 Fiscal Year 2019-2020
 [amounts in \$ millions]



†Other category includes Real Estate Conveyance Tax, \$87.9M; Privilege License Tax, \$35.1M; Scrap Tire Disposal Tax, \$6.1M; White Goods Disposal Tax, \$3.3M; Solid Waste Disposal Tax, \$2.9M; Estate Tax, \$1.2M; Manufacturing Tax, \$1.1M; Freight Car Lines Tax, \$0.2M; Gift Tax, \$0.1M; and Miscellaneous Tax Receipts, \$0.1M.

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

| Sources of revenue | Fiscal Year | | | | | | | | | |
|---|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|
| | 2005-2006 | | 2006-2007 | | 2007-2008 | | 2008-2009 | | 2009-2010 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Estate Tax | 133,379,473 | 0.75% | 161,586,810 | 0.83% | 158,764,850 | 0.80% | 104,256,014 | 0.54% | 71,905,766 | 0.39% |
| Privilege License Tax..... | 45,569,504 | 0.25% | 46,277,585 | 0.24% | 56,309,007 | 0.28% | 37,515,608 | 0.20% | 39,196,662 | 0.21% |
| Tobacco Products Tax..... | 171,636,758 | 0.96% | 241,174,320 | 1.24% | 237,377,533 | 1.20% | 227,056,891 | 1.19% | 251,730,957 | 1.35% |
| Franchise Tax..... | 477,055,108 | 2.67% | 531,412,140 | 2.73% | 574,460,805 | 2.90% | 651,938,670 | 3.41% | 724,451,377 | 3.88% |
| Income Taxes: | | | | | | | | | | |
| Individual Income Tax..... | 9,400,167,970 | 52.59% | 10,507,966,531 | 54.00% | 10,902,299,190 | 55.00% | 9,470,172,885 | 49.46% | 9,047,605,408 | 48.49% |
| Corporate Income Tax..... | 1,204,102,940 | 6.74% | 1,451,399,198 | 7.46% | 1,111,668,852 | 5.61% | 835,544,512 | 4.36% | 1,197,865,423 | 6.42% |
| Total income taxes..... | 10,604,270,911 | 59.33% | 11,959,365,728 | 61.46% | 12,013,968,042 | 60.60% | 10,305,717,397 | 53.83% | 10,245,470,831 | 54.91% |
| Sales and Use Tax..... | 4,893,911,220 | 27.38% | 4,995,570,841 | 25.67% | 4,981,673,149 | 25.13% | 4,677,947,376 | 24.43% | 5,565,043,256 | 29.83% |
| Alcoholic Beverage Tax..... | 200,845,242 | 1.12% | 212,608,231 | 1.09% | 225,125,416 | 1.14% | 228,458,572 | 1.19% | 282,316,942 | 1.51% |
| Gift Tax..... | 16,237,070 | 0.09% | 15,641,779 | 0.08% | 17,354,083 | 0.09% | 12,291,039 | 0.06% | 12,028,801 | 0.06% |
| Freight Car Lines Tax..... | 269,931 | 0.00% | 324,535 | 0.00% | 278,555 | 0.00% | 183,472 | 0.00% | 345,414 | 0.00% |
| Insurance Tax..... | 431,729,295 | 2.42% | 475,545,413 | 2.44% | 492,698,607 | 2.49% | 466,601,945 | 2.44% | 486,848,660 | 2.61% |
| Piped Natural Gas Tax* | 33,654,268 | 0.19% | 36,057,204 | 0.19% | 36,476,388 | 0.18% | 34,240,028 | 0.18% | 33,794,094 | 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% | 31,897,136 | 0.17% |
| Solid Waste Disposal Tax††† | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Tax Receipts..... | 5,032 | 0.00% | 2,987 | 0.00% | 2,852 | 0.00% | 6,402 | 0.00% | 7,408 | 0.00% |
| Total Tax Revenue..... | 17,020,515,803 | 95.22% | 18,712,126,352 | 96.16% | 18,832,237,918 | 95.00% | 16,779,079,034 | 87.64% | 17,745,037,304 | 95.11% |
| Total Non-tax Revenue & Transfers. | 853,832,727 | 4.78% | 747,904,898 | 3.84% | 991,845,829 | 5.00% | 2,366,598,932 | 12.36% | 912,269,988 | 4.89% |
| Total General Fund Revenue..... | 17,874,348,531 | 100.00% | 19,460,031,250 | 100.00% | 19,824,083,747 | 100.00% | 19,145,677,966 | 100.00% | 18,657,307,292 | 100.00% |

| Sources of revenue | Fiscal Year | | | | | | | | | |
|---|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|
| | 2010-2011 | | 2011-2012 | | 2012-2013 | | 2013-2014 | | 2014-2015 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Estate Tax | 23,755,446 | 0.12% | 58,102,538 | 0.30% | 111,430,080 | 0.54% | 19,275,568 | 0.10% | 2,989,335 | 0.01% |
| Privilege License Tax..... | 41,347,664 | 0.22% | 48,543,571 | 0.25% | 46,112,081 | 0.22% | 49,954,683 | 0.25% | 41,066,599 | 0.19% |
| Tobacco Products Tax..... | 265,270,142 | 1.38% | 270,900,735 | 1.39% | 255,400,938 | 1.24% | 255,532,320 | 1.27% | 248,534,095 | 1.16% |
| Franchise Tax..... | 607,500,353 | 3.17% | 612,527,735 | 3.14% | 660,141,126 | 3.21% | 697,012,493 | 3.46% | 544,122,153 | 2.54% |
| Income Taxes: | | | | | | | | | | |
| Individual Income Tax..... | 9,734,868,036 | 50.82% | 10,272,136,381 | 52.59% | 10,953,140,820 | 53.32% | 10,272,358,828 | 50.97% | 11,078,522,431 | 51.65% |
| Corporate Income Tax..... | 1,013,546,433 | 5.29% | 1,132,871,164 | 5.80% | 1,191,730,504 | 5.80% | 1,356,856,207 | 6.73% | 1,327,688,128 | 6.19% |
| Total income taxes..... | 10,748,414,469 | 56.11% | 11,405,007,545 | 58.39% | 12,144,871,325 | 59.12% | 11,629,215,034 | 57.71% | 12,406,210,560 | 57.84% |
| Sales and Use Tax..... | 5,871,669,069 | 30.65% | 5,257,585,406 | 26.92% | 5,294,146,987 | 25.77% | 5,566,518,176 | 27.62% | 6,252,023,175 | 29.15% |
| Alcoholic Beverage Tax..... | 275,193,609 | 1.44% | 287,363,097 | 1.47% | 298,639,842 | 1.45% | 305,994,895 | 1.52% | 318,729,834 | 1.49% |
| Gift Tax..... | 2,963,637 | 0.02% | 159,977 | 0.00% | 817,951 | 0.00% | 524,891 | 0.00% | 211,789 | 0.00% |
| Freight Car Lines Tax..... | 370,786 | 0.00% | 408,762 | 0.00% | 325,798 | 0.00% | 294,799 | 0.00% | 287,893 | 0.00% |
| Insurance Tax..... | 480,134,608 | 2.51% | 460,440,592 | 2.36% | 521,509,351 | 2.54% | 440,922,114 | 2.19% | 510,676,294 | 2.38% |
| Piped Natural Gas Tax* | 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% | 55,521,104 | 0.26% |
| White Goods Disposal Tax*** | - | - | - | - | - | - | 1,514,356 | 0.01% | 1,971,588 | 0.01% |
| Scrap Tire Disposal Tax† | - | - | - | - | - | - | 5,046,243 | 0.03% | 5,341,147 | 0.02% |
| Manufacturing Tax†† | 32,496,612 | 0.17% | 36,182,589 | 0.19% | 36,861,312 | 0.18% | 35,522,329 | 0.18% | 41,115,193 | 0.19% |
| Solid Waste Disposal Tax††† | - | - | - | - | - | - | 2,145,380 | 0.01% | 2,308,107 | 0.01% |
| Miscellaneous Tax Receipts..... | 4,870 | 0.00% | 9,788 | 0.00% | 13,170 | 0.00% | 16,002 | 0.00% | 19,368 | 0.00% |
| Total Tax Revenue..... | 18,380,116,720 | 95.95% | 18,463,093,503 | 94.52% | 19,400,681,546 | 94.45% | 19,085,213,041 | 94.70% | 20,431,128,234 | 95.26% |
| Total Non-tax Revenue & Transfers. | 776,500,873 | 4.05% | 1,070,828,533 | 5.48% | 1,140,731,536 | 5.55% | 1,067,387,263 | 5.30% | 1,016,805,580 | 4.74% |
| Total General Fund Revenue..... | 19,156,617,593 | 100.00% | 19,533,922,036 | 100.00% | 20,541,413,082 | 100.00% | 20,152,600,304 | 100.00% | 21,447,933,814 | 100.00% |

TABLE 2. -Continued

| Sources of revenue | Fiscal Year | | | | | | | | | |
|---|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|
| | 2015-2016 | | 2016-2017 | | 2017-2018 | | 2018-2019 | | 2019-2020 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Estate Tax | 4,358,180 | 0.02% | 709,623 | 0.00% | 10,624,179 | 0.05% | 388,896 | 0.00% | 1,168,439 | 0.00% |
| Privilege License Tax..... | 39,925,452 | 0.18% | 29,354,173 | 0.13% | 32,431,907 | 0.14% | 35,380,243 | 0.14% | 35,139,802 | 0.15% |
| Tobacco Products Tax..... | 257,433,563 | 1.16% | 261,751,586 | 1.16% | 260,291,576 | 1.10% | 257,163,750 | 1.04% | 251,945,610 | 1.05% |
| Franchise Tax..... | 524,368,294 | 2.37% | 748,077,119 | 3.31% | 669,046,241 | 2.84% | 749,623,570 | 3.02% | 645,950,515 | 2.70% |
| Income Taxes: | | | | | | | | | | |
| Individual Income Tax..... | 11,905,157,743 | 53.75% | 11,969,650,952 | 52.93% | 12,517,540,917 | 53.12% | 13,165,953,194 | 53.03% | 12,414,699,339 | 51.86% |
| Corporate Income Tax..... | 1,058,215,438 | 4.78% | 752,173,350 | 3.33% | 739,045,213 | 3.14% | 830,454,523 | 3.35% | 657,759,371 | 2.75% |
| Total income taxes..... | 12,963,373,181 | 58.52% | 12,721,824,302 | 56.26% | 13,256,586,129 | 56.25% | 13,996,407,717 | 56.38% | 13,072,458,709 | 54.61% |
| Sales and Use Tax..... | 6,559,483,149 | 29.61% | 7,003,963,702 | 30.97% | 7,337,447,300 | 31.14% | 7,751,295,817 | 31.22% | 7,820,595,054 | 32.67% |
| Alcoholic Beverage Tax..... | 340,096,582 | 1.54% | 353,603,883 | 1.56% | 371,120,312 | 1.57% | 395,860,876 | 1.59% | 410,611,503 | 1.72% |
| Gift Tax..... | 3,553 | 0.00% | 2,864 | 0.00% | 43,153 | 0.00% | 92,766 | 0.00% | 79,363 | 0.00% |
| Freight Car Lines Tax..... | 256,950 | 0.00% | 244,893 | 0.00% | 306,605 | 0.00% | 258,645 | 0.00% | 240,566 | 0.00% |
| Insurance Tax..... | 485,088,157 | 2.19% | 492,097,802 | 2.18% | 566,105,324 | 2.40% | 553,678,933 | 2.23% | 656,153,555 | 2.74% |
| Piped Natural Gas Tax*..... | - | - | - | - | - | - | - | - | - | - |
| Real Estate Conveyance Tax**..... | 60,968,254 | 0.28% | 67,466,758 | 0.30% | 72,927,494 | 0.31% | 80,358,024 | 0.32% | 87,890,999 | 0.37% |
| White Goods Disposal Tax***..... | 2,136,296 | 0.01% | 2,495,894 | 0.01% | 3,948,403 | 0.02% | 2,886,005 | 0.01% | 3,315,756 | 0.01% |
| Scrap Tire Disposal Tax†..... | 5,646,467 | 0.03% | 5,759,441 | 0.03% | 5,804,618 | 0.02% | 6,140,433 | 0.02% | 6,054,794 | 0.03% |
| Manufacturing Tax††..... | 46,412,229 | 0.21% | 47,336,810 | 0.21% | 46,714,244 | 0.20% | 4,341,211 | 0.02% | 1,075,424 | 0.00% |
| Solid Waste Disposal Tax†††..... | 2,335,446 | 0.01% | 2,462,654 | 0.01% | 2,463,581 | 0.01% | 2,799,344 | 0.01% | 2,881,772 | 0.01% |
| Miscellaneous Tax Receipts..... | 16,130 | 0.00% | 13,114 | 0.00% | 50,040 | 0.00% | 73,214 | 0.00% | 134,438 | 0.00% |
| Total Tax Revenue..... | 21,291,901,883 | 96.12% | 21,737,164,616 | 96.12% | 22,635,911,103 | 96.06% | 23,836,749,444 | 96.01% | 22,995,696,297 | 96.06% |
| Total Non-tax Revenue & Transfers..... | 858,820,449 | 3.88% | 876,918,158 | 3.88% | 929,279,450 | 3.94% | 989,971,021 | 3.99% | 943,619,777 | 3.94% |
| Total General Fund Revenue..... | 22,150,722,332 | 100.00% | 22,614,082,774 | 100.00% | 23,565,190,553 | 100.00% | 24,826,720,465 | 100.00% | 23,939,316,075 | 100.00% |

Source: OSC Statement of General Fund Revenues

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 effective for purchases made on or after July 1, 2018; applicable purchases continue to be exempt from the sales and use tax.

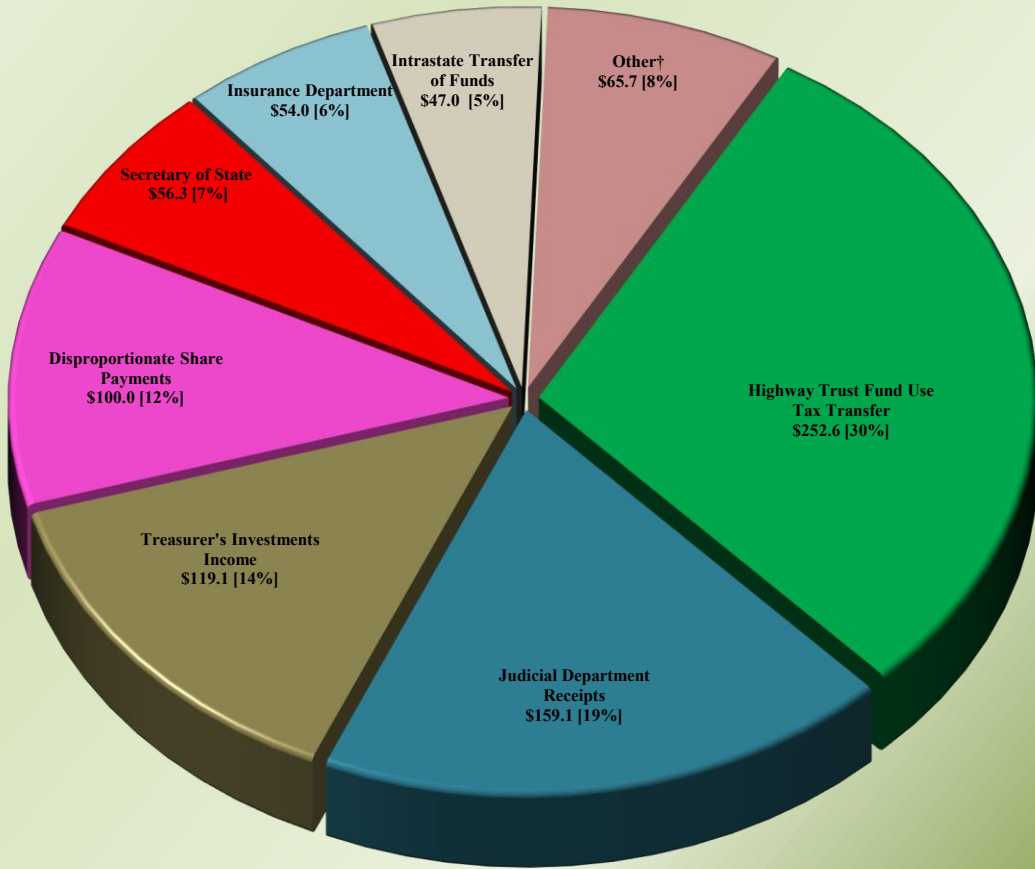
†††**Solid Waste Disposal Tax.** SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

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 2005-2006 and 2019-2020

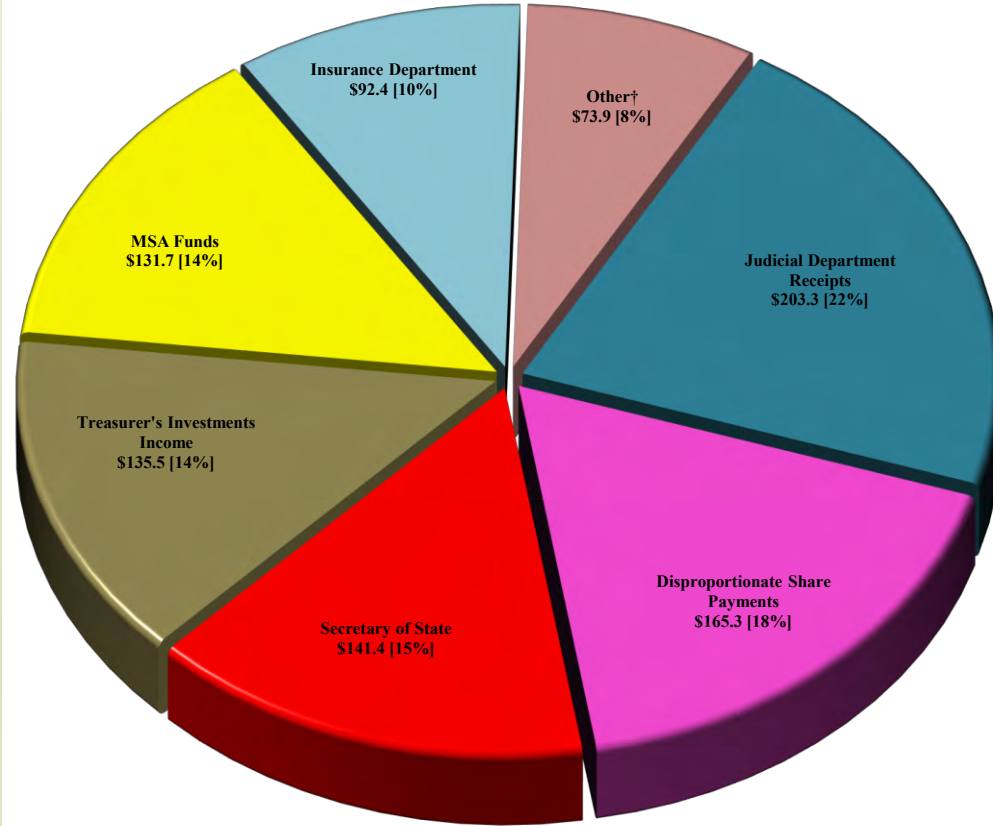
[Charts reflect non-tax revenues credited to the General Fund.]

Figure 3.1 Fiscal Year 2005-2006
[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 2019-2020
[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 | | | | | | | | | |
|--|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|----------------------|------------------------|--------------------|------------------------|
| | 2005-2006 | | 2006-2007 | | 2007-2008 | | 2008-2009 | | 2009-2010 | |
| | 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..... | 119,143,785 | 13.95% | 202,542,534 | 27.08% | 239,680,009 | 24.17% | 113,334,285 | 4.79% | 40,784,359 | 4.47% |
| Judicial Department receipts..... | 159,102,325 | 18.63% | 167,640,350 | 22.41% | 198,400,888 | 20.00% | 191,174,120 | 8.08% | 216,854,082 | 23.77% |
| Sales tax reimbursement - Highway Fund†..... | - | - | - | - | 18,190,000 | 1.83% | 17,610,000 | 0.74% | 17,557,170 | 1.92% |
| Transfer for State Highway Patrol - Highway Fund..... | - | - | - | - | - | - | - | - | - | - |
| Sales tax refund - Non-Highway Fund††..... | 3,013,584 | 0.35% | 4,124,281 | 0.55% | 3,303,137 | 0.33% | 1,906,144 | 0.08% | 2,133,686 | 0.23% |
| Secretary of State..... | 56,291,957 | 6.59% | 58,421,595 | 7.81% | 62,372,377 | 6.29% | 64,652,127 | 2.73% | 81,509,992 | 8.93% |
| Cost of local sales and use tax administration..... | 14,355,818 | 1.68% | 16,978,912 | 2.27% | 16,982,244 | 1.71% | 15,612,660 | 0.66% | 14,602,888 | 1.60% |
| Disproportionate share payments..... | 100,000,000 | 11.71% | 100,000,000 | 13.37% | 100,000,000 | 10.08% | 100,000,000 | 4.23% | 124,994,954 | 13.70% |
| Intrastate transfer of funds..... | 46,985,858 | 5.50% | 34,336,953 | 4.59% | 49,619,999 | 5.00% | 1,546,195,685 | 65.33% | 165,058,045 | 18.09% |
| Banking and investment fees..... | 5,386,359 | 0.63% | 5,466,337 | 0.73% | 5,861,957 | 0.59% | 5,708,831 | 0.24% | 5,954,689 | 0.65% |
| Insurance Department..... | 54,007,923 | 6.33% | 57,806,201 | 7.73% | 74,293,875 | 7.49% | 76,451,493 | 3.23% | 69,643,055 | 7.63% |
| Reversions of capital improvements funds..... | 679 | 0.00% | 45 | 0.00% | 3,507,038 | 0.35% | 40,000,000 | 1.69% | 22,161,866 | 2.43% |
| ABC Board application fees..... | 13,220,860 | 1.55% | 13,035,315 | 1.74% | 13,437,365 | 1.35% | 14,143,782 | 0.60% | 14,708,380 | 1.61% |
| Gasoline and oil inspection fees..... | 1,040,606 | 0.12% | 913,976 | 0.12% | 784,734 | 0.08% | 901,426 | 0.04% | 1,002,905 | 0.11% |
| Transfer of Use Tax from Highway Trust Fund†††..... | 252,558,117 | 29.58% | 57,486,602 | 7.69% | 172,543,306 | 17.40% | 147,531,245 | 6.23% | 108,561,829 | 11.90% |
| Administrative Office of the Courts: DWI service fees..... | 7,687,043 | 0.90% | 7,906,795 | 1.06% | 8,593,365 | 0.87% | 8,536,186 | 0.36% | 7,099,247 | 0.78% |
| Probation - supervision fees..... | 15,880,669 | 1.86% | 16,007,817 | 2.14% | 16,268,302 | 1.64% | 16,005,024 | 0.68% | 11,377,159 | 1.25% |
| Miscellaneous..... | 5,157,144 | 0.60% | 5,237,186 | 0.70% | 8,007,233 | 0.81% | 6,835,924 | 0.29% | 8,265,682 | 0.91% |
| 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..... | - | - | - | - | - | - | - | - | - | - |
| Total General Fund Non-tax Revenue and Transfers..... | 853,832,727 | 100.00% | 747,904,898 | 100.00% | 991,845,829 | 100.00% | 2,366,598,932 | 100.00% | 912,269,988 | 100.00% |

| Sources of revenue | Fiscal Year | | | | | | | | | |
|--|--------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|
| | 2010-2011 | | 2011-2012 | | 2012-2013 | | 2013-2014 | | 2014-2015 | |
| | 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..... | 26,306,054 | 3.39% | 17,787,804 | 1.66% | 12,468,221 | 1.09% | 17,250,782 | 1.62% | 18,324,283 | 1.80% |
| Judicial Department receipts..... | 225,804,493 | 29.08% | 259,770,555 | 24.26% | 250,846,849 | 21.99% | 236,849,684 | 22.19% | 234,549,956 | 23.07% |
| Sales tax reimbursement - Highway Fund†..... | 17,004,498 | 2.19% | 20,235,353 | 1.89% | 24,080,070 | 2.11% | 21,551,663 | 2.02% | 19,288,738 | 1.90% |
| Transfer for State Highway Patrol - Highway Fund..... | - | - | 196,849,542 | 18.38% | 196,209,049 | 17.20% | 196,582,981 | 18.42% | 196,582,981 | 19.33% |
| Sales tax refund - Non-Highway Fund††..... | 2,432,477 | 0.31% | 3,555,009 | 0.33% | 2,825,727 | 0.25% | 3,716,166 | 0.35% | 2,451,642 | 0.24% |
| Secretary of State..... | 76,753,295 | 9.88% | 85,420,766 | 7.98% | 90,298,883 | 7.92% | 95,104,972 | 8.91% | 102,111,663 | 10.04% |
| Cost of local sales and use tax administration..... | 13,691,728 | 1.76% | 12,176,873 | 1.14% | 8,942,660 | 0.78% | 9,388,296 | 0.88% | 10,518,872 | 1.03% |
| Disproportionate share payments..... | 135,000,000 | 17.39% | 115,000,000 | 10.74% | 115,000,000 | 10.08% | 110,000,000 | 10.31% | 109,000,000 | 10.72% |
| Intrastate transfer of funds..... | 87,076,297 | 11.21% | 112,727,493 | 10.53% | 168,300,282 | 14.75% | 43,438,865 | 4.07% | 45,732,291 | 4.50% |
| Banking and investment fees..... | 6,092,141 | 0.78% | 6,689,458 | 0.62% | 6,107,270 | 0.54% | 7,568,299 | 0.71% | 7,684,476 | 0.76% |
| Insurance Department..... | 67,475,688 | 8.69% | 72,313,510 | 6.75% | 72,590,212 | 6.36% | 73,382,761 | 6.87% | 76,335,234 | 7.51% |
| Reversions of capital improvements funds..... | 1 | 0.00% | - | - | 114,467 | 0.01% | - | - | - | - |
| ABC Board application fees..... | 15,232,055 | 1.96% | 15,090,555 | 1.41% | 15,083,915 | 1.32% | 15,201,447 | 1.42% | 24,042,735 | 2.36% |
| Gasoline and oil inspection fees..... | 1,222,610 | 0.16% | 1,331,796 | 0.12% | 1,202,822 | 0.11% | 1,293,347 | 0.12% | 1,278,485 | 0.13% |
| Transfer of Use Tax from Highway Trust Fund†††..... | 72,894,688 | 9.39% | 76,720,918 | 7.16% | 27,595,861 | 2.42% | - | - | - | - |
| Administrative Office of the Courts: DWI service fees..... | 8,320,538 | 1.07% | 8,362,573 | 0.78% | 7,992,121 | 0.70% | 7,476,512 | 0.70% | 7,046,139 | 0.69% |
| Probation - supervision fees..... | 14,258,962 | 1.84% | 15,367,842 | 1.44% | 14,728,807 | 1.29% | 13,647,901 | 1.28% | 13,092,871 | 1.29% |
| Miscellaneous..... | 6,935,172 | 0.89% | 6,775,483 | 0.63% | 4,933,569 | 0.43% | 5,001,107 | 0.47% | 4,182,562 | 0.41% |
| Master Settlement Agreement Funds..... | - | - | 44,653,001 | 4.17% | 121,410,749 | 10.64% | 164,576,047 | 15.42% | 138,621,827 | 13.63% |
| Reversion of Rural Economic Development Center funds.. | - | - | - | - | - | - | 29,356,432 | 2.75% | 1,748,056 | 0.17% |
| Dissolution of NC Health Insurance Risk Pool Fund..... | - | - | - | - | - | - | 16,000,000 | 1.50% | 2,854,222 | 0.28% |
| Eastern Regional Economic Transfer to General Fund..... | - | - | - | - | - | - | - | - | 1,358,547 | 0.13% |
| Total General Fund Non-tax Revenue and Transfers..... | 776,500,873 | 100.00% | 1,070,828,533 | 100.00% | 1,140,731,536 | 100.00% | 1,067,387,263 | 100.00% | 1,016,805,580 | 100.00% |

TABLE 3. -Continued

| Sources of revenue | Fiscal Year | | | | | | | | | |
|--|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|
| | 2015-2016 | | 2016-2017 | | 2017-2018 | | 2018-2019 | | 2019-2020 | |
| | 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..... | 37,140,697 | 4.32% | 61,906,275 | 7.06% | 93,798,519 | 10.09% | 145,795,184 | 14.73% | 135,546,507 | 14.36% |
| Judicial Department receipts..... | 244,802,911 | 28.50% | 242,085,347 | 27.61% | 239,670,454 | 25.79% | 231,303,525 | 23.36% | 203,314,930 | 21.55% |
| Sales tax reimbursement - Highway Fund†..... | - | - | - | - | - | - | - | - | - | - |
| Transfer for State Highway Patrol - Highway Fund..... | - | - | - | - | - | - | - | - | - | - |
| Sales tax refund - Non-Highway Fund††..... | 2,188,868 | 0.25% | 1,875,630 | 0.21% | 1,734,032 | 0.19% | 2,545,157 | 0.26% | 1,928,570 | 0.20% |
| Secretary of State..... | 108,407,901 | 12.62% | 112,765,556 | 12.86% | 124,166,883 | 13.36% | 125,776,076 | 12.71% | 141,398,545 | 14.98% |
| Cost of local sales and use tax administration..... | 11,374,208 | 1.32% | 13,037,767 | 1.49% | 13,710,793 | 1.48% | 14,420,190 | 1.46% | 14,678,240 | 1.56% |
| Disproportionate share payments..... | 147,465,847 | 17.17% | 164,074,772 | 18.71% | 160,960,140 | 17.32% | 163,300,000 | 16.50% | 165,300,000 | 17.52% |
| Intrastate transfer of funds..... | 45,550,142 | 5.30% | 12,565,048 | 1.43% | 13,076,466 | 1.41% | 25,134,408 | 2.54% | 9,213,482 | 0.98% |
| Banking and investment fees..... | 4,595,289 | 0.54% | 4,100,683 | 0.47% | 3,911,464 | 0.42% | 3,771,028 | 0.38% | 3,937,705 | 0.42% |
| Insurance Department..... | 78,465,987 | 9.14% | 82,826,030 | 9.45% | 84,479,768 | 9.09% | 88,514,844 | 8.94% | 92,422,788 | 9.79% |
| Reversions of capital improvements funds..... | - | - | 1,733 | 0.00% | 66,559 | 0.01% | 43,508 | 0.00% | 28,250 | 0.00% |
| ABC Board application fees..... | 24,027,072 | 2.80% | 25,040,440 | 2.86% | 25,470,220 | 2.74% | 26,521,850 | 2.68% | 23,233,580 | 2.46% |
| Gasoline and oil inspection fees..... | 1,358,939 | 0.16% | 1,460,653 | 0.17% | 1,445,343 | 0.16% | 1,490,120 | 0.15% | 1,350,980 | 0.14% |
| Transfer of Use Tax from Highway Trust Fund†††..... | - | - | - | - | - | - | - | - | - | - |
| Administrative Office of the Courts: DWI service fees..... | 6,304,835 | 0.73% | 5,672,507 | 0.65% | 5,103,914 | 0.55% | 4,781,721 | 0.48% | 3,744,191 | 0.40% |
| Probation - supervision fees..... | 12,439,135 | 1.45% | 11,459,630 | 1.31% | 10,894,047 | 1.17% | 10,854,783 | 1.10% | 9,723,589 | 1.03% |
| Miscellaneous..... | 5,755,907 | 0.67% | 5,450,397 | 0.62% | 6,197,352 | 0.67% | 5,852,752 | 0.59% | 6,071,678 | 0.64% |
| Master Settlement Agreement Funds..... | 127,230,121 | 14.81% | 131,053,787 | 14.94% | 143,153,549 | 15.40% | 138,425,927 | 13.98% | 131,694,157 | 13.96% |
| Reversion of Rural Economic Development Center funds.. | - | - | - | - | - | - | - | - | - | - |
| Dissolution of NC Health Insurance Risk Pool Fund..... | 123,273 | 0.01% | - | - | - | - | - | - | - | - |
| Eastern Regional Economic Transfer to General Fund..... | 1,589,316 | 0.19% | 1,541,901 | 0.18% | 1,439,947 | 0.15% | 1,439,947 | 0.15% | 32,585 | 0.00% |
| Total General Fund Non-tax Revenue and Transfers..... | 858,820,449 | 100.00% | 876,918,158 | 100.00% | 929,279,450 | 100.00% | 989,971,021 | 100.00% | 943,619,777 | 100.00% |

Source: OSC Statement of General Fund Revenues

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. -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 | | Population as of 7/1/2019 [1,000s] | GDP††† [current \$] calendar year 2018 [\$1,000s] | Personal income calendar year 2018 | | Total state tax collections as a percentage of personal income | |
| | | | | | | | | | Individual | | Corporation | | | | | | | | Amount | Per capita | | |
| | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | % | Rank | | |
| South Dakota..... | - | - | 1,144,682 | 1,290.32 | 469,982 | 529.78 | 273,497 | 308.30 | - | - | 46,295 | 52.19 | 5,959 | 6.72 | 1,940,415 | 2,187.30 | 887 | 52,404,300 | 46,032,000 | 52,346 | 4.22% | 47 |
| Tennessee..... | - | - | 9,469,967 | 1,386.46 | 2,883,746 | 422.20 | 1,909,972 | 279.63 | 201,900 | 29.56 | 1,697,469 | 248.52 | 287,884 | 42.15 | 16,450,938 | 2,408.51 | 6,830 | 361,381,500 | 319,949,300 | 47,203 | 5.14% | 41 |
| Texas..... | - | - | 38,123,052 | 1,315.19 | 15,782,315 | 544.47 | 3,643,272 | 125.69 | - | - | - | - | 5,765,731 | 198.91 | 63,314,370 | 2,184.25 | 28,987 | 1,809,706,400 | 1,483,121,600 | 51,813 | 4.27% | 46 |
| Utah..... | - | - | 2,832,742 | 884.30 | 1,179,260 | 368.13 | 359,311 | 112.17 | 4,978,629 | 1,554.18 | 522,382 | 163.07 | 46,449 | 14.50 | 9,918,773 | 3,096.34 | 3,203 | 182,643,600 | 146,326,400 | 46,377 | 6.78% | 16 |
| Vermont..... | 1,111,956 | 1,781.85 | 412,300 | 660.69 | 753,101 | 1,206.80 | 126,071 | 202.02 | 860,639 | 1,379.13 | 149,832 | 240.10 | 56,686 | 90.84 | 3,470,585 | 5,561.42 | 624 | 33,032,700 | 33,437,200 | 53,516 | 10.38% | 3 |
| Virginia..... | 32,599 | 3.81 | 5,457,799 | 637.84 | 3,967,333 | 463.66 | 939,377 | 109.78 | 14,917,745 | 1,743.41 | 1,247,128 | 145.75 | 514,470 | 60.13 | 27,076,451 | 3,164.38 | 8,557 | 531,757,100 | 484,936,800 | 56,978 | 5.58% | 38 |
| Washington..... | 3,358,585 | 441.11 | 16,647,080 | 2,186.37 | 4,726,647 | 620.78 | 1,746,818 | 229.42 | - | - | - | - | 1,513,307 | 198.75 | 27,992,437 | 3,676.43 | 7,614 | 564,480,700 | 454,257,000 | 60,352 | 6.16% | 31 |
| West Virginia... | 6,900 | 3.84 | 1,368,000 | 762.01 | 1,422,535 | 792.38 | 240,841 | 134.15 | 2,096,807 | 1,167.97 | 198,799 | 110.74 | 482,934 | 269.00 | 5,816,816 | 3,240.09 | 1,795 | 79,044,800 | 74,777,900 | 41,406 | 7.78% | 8 |
| Wisconsin..... | 103,230 | 17.72 | 5,695,550 | 977.85 | 2,798,804 | 480.52 | 1,126,330 | 193.38 | 8,759,680 | 1,503.92 | 1,343,532 | 230.67 | 103,011 | 17.69 | 19,930,137 | 3,421.73 | 5,825 | 332,263,500 | 297,730,100 | 51,250 | 6.69% | 18 |
| Wyoming..... | 273,518 | 471.49 | 770,241 | 1,327.74 | 183,664 | 316.60 | 208,741 | 359.83 | - | - | - | - | 674,540 | 1,162.77 | 2,110,704 | 3,638.42 | 580 | 39,032,300 | 34,690,900 | 59,910 | 6.08% | 32 |
| Total 50 states... | 18,336,568 | 55.97 ^a | 335,501,231 | 1,024.05 ^a | 170,412,259 | 520.15 ^a | 58,769,590 | 179.38 ^a | 408,935,193 | 1,248.19 ^a | 59,736,367 | 182.33 ^a | 33,003,704 | 100.74 ^a | 1,084,694,912 | 3,310.82 ^a | 327,622 | 20,262,650,400 | 17,624,586,400 | 54,041 ^a | 6.15% ^a | - |

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, 2019 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, 2018 population estimates of the Bureau of the Census.

^aWeighted 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 \$20,602,192.62 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, 2019 (NST-EST2020-01)*, December 2020 release.

U.S. Census Bureau, *2019 Annual Survey of State Government Tax Collections Detailed Table*, April 29, 2020 revision.

U.S. Bureau of Economic Analysis, *SAGDPI Gross Domestic Product (GDP) Summary, Annual by State*, October 1, 2021 update.

U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 23, 2021 update.

TABLE 4A. -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 7/1/2020 [1,000s] | GDP ^{†††} [current \$] calendar year 2019 [\$1,000s] | Personal income calendar year 2019 | | Total state tax collections as a percentage of personal income | |
| | | | | | | | | | Individual | | Corporation | | | | | | | | Amount | Per capita | | |
| | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | % | Rank | | |
| South Dakota.... | - | - | 1,204,351 | 1,349.08 | 474,358 | 531.36 | 295,378 | 330.88 | - | - | 37,459 | 41.96 | 6,877 | 7.70 | 2,018,423 | 2,260.99 | 893 | 53,939,900 | 48,547,800 | 54,725 | 4.16% | 45 |
| Tennessee..... | - | - | 9,708,042 | 1,409.65 | 3,511,711 | 509.92 | 1,672,204 | 242.81 | 57,642 | 8.37 | 1,504,881 | 218.52 | 320,790 | 46.58 | 16,775,270 | 2,435.85 | 6,887 | 376,916,500 | 334,750,200 | 49,009 | 5.01% | 42 |
| Texas..... | - | - | 38,412,349 | 1,308.29 | 14,930,574 | 508.52 | 3,396,564 | 115.68 | - | - | - | - | 4,273,807 | 145.56 | 61,013,294 | 2,078.06 | 29,361 | 1,863,953,800 | 1,544,020,700 | 53,266 | 3.95% | 47 |
| Utah..... | - | - | 3,105,441 | 955.56 | 1,121,119 | 344.97 | 356,811 | 109.79 | 3,734,504 | 1,149.12 | 360,203 | 110.84 | 53,334 | 16.41 | 8,731,412 | 2,686.69 | 3,250 | 195,088,400 | 157,335,000 | 49,115 | 5.55% | 34 |
| Vermont..... | 1,150,268 | 1,845.31 | 431,582 | 692.36 | 733,070 | 1,176.02 | 140,193 | 224.90 | 762,641 | 1,223.46 | 141,623 | 227.20 | 60,613 | 97.24 | 3,419,990 | 5,486.49 | 623 | 34,127,500 | 34,569,600 | 55,396 | 9.89% | 1 |
| Virginia..... | 36,381 | 4.23 | 5,720,715 | 665.93 | 4,346,732 | 505.99 | 972,928 | 113.26 | 14,996,649 | 1,745.71 | 1,362,172 | 158.57 | 628,959 | 73.22 | 28,064,536 | 3,266.90 | 8,591 | 554,305,800 | 502,600,800 | 58,738 | 5.58% | 32 |
| Washington..... | 3,738,779 | 485.96 | 16,929,551 | 2,200.47 | 4,833,532 | 628.25 | 1,615,374 | 209.96 | - | - | - | - | 1,899,831 | 246.94 | 29,017,067 | 3,771.58 | 7,694 | 597,873,800 | 479,840,900 | 63,021 | 6.05% | 24 |
| West Virginia... | 7,392 | 4.14 | 1,386,571 | 776.88 | 1,432,406 | 802.56 | 256,240 | 143.57 | 1,947,946 | 1,091.42 | 151,989 | 85.16 | 286,381 | 160.46 | 5,468,925 | 3,064.19 | 1,785 | 79,139,700 | 76,299,500 | 42,500 | 7.17% | 8 |
| Wisconsin..... | 101,087 | 17.33 | 5,836,215 | 1,000.61 | 2,861,597 | 490.62 | 1,256,103 | 215.36 | 8,514,409 | 1,459.78 | 1,441,416 | 247.13 | 104,067 | 17.84 | 20,114,894 | 3,448.67 | 5,833 | 344,724,800 | 308,224,400 | 52,918 | 6.53% | 17 |
| Wyoming..... | 295,983 | 508.28 | 764,917 | 1,313.55 | 186,899 | 320.95 | 204,750 | 351.61 | - | - | - | - | 511,347 | 878.11 | 1,963,896 | 3,372.49 | 582 | 39,600,800 | 35,424,500 | 61,065 | 5.54% | 35 |
| Total 50 states... | 18,941,389 | 57.61 ^a | 340,592,288 | 1,035.96 ^a | 171,061,725 | 520.31 ^a | 58,877,193 | 179.08 ^a | 385,629,759 | 1,172.94 ^a | 52,168,829 | 158.68 ^a | 30,437,730 | 92.58 ^a | 1,057,708,913 | 3,217.16 ^a | 328,771 | 21,098,125,000 | 18,344,763,900 | 55,994 ^a | 5.77% ^a | - |

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, 2020 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, 2019 population estimates of the Bureau of the Census.

^aWeighted 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 \$21,305,948.48 retained by state to pay for the costs of collecting and distributing various local sales taxes.

North Carolina licenses data include estimates for occupational licensing boards for which finalized data were not available at time of publication.

^{†††}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, 2020 (NST-EST2020-01)*, December 2020 release.

U.S. Census Bureau, *2020 Annual Survey of State Government Tax Collections Detailed Table*, April 14, 2021 release.

U.S. Bureau of Economic Analysis, *SAGDP1 Gross Domestic Product (GDP) Summary, Annual by State*, October 1, 2021 update.

U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 23, 2021 update.

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 |
| 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% |
| 2019-20†,††... | 1,199,069 | - | 1,199,069 | - | 30,487 | 144 | 1,168,439 | 208.33% | - | 200.45% |

Historical notes:

*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.

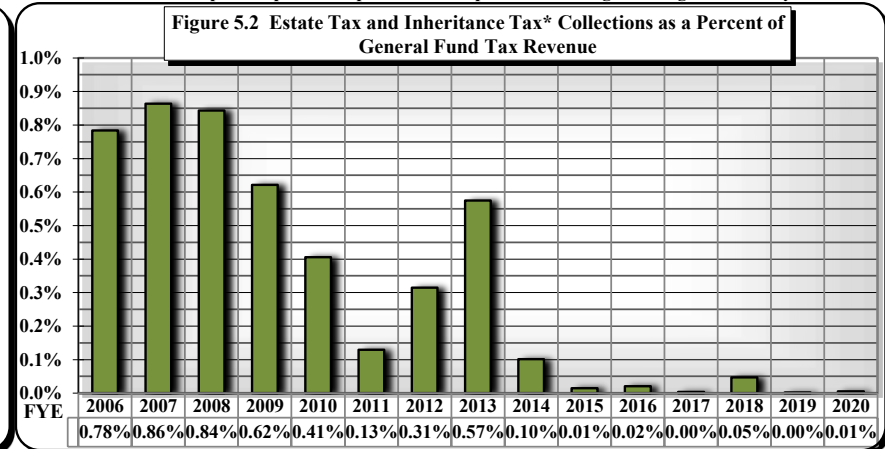
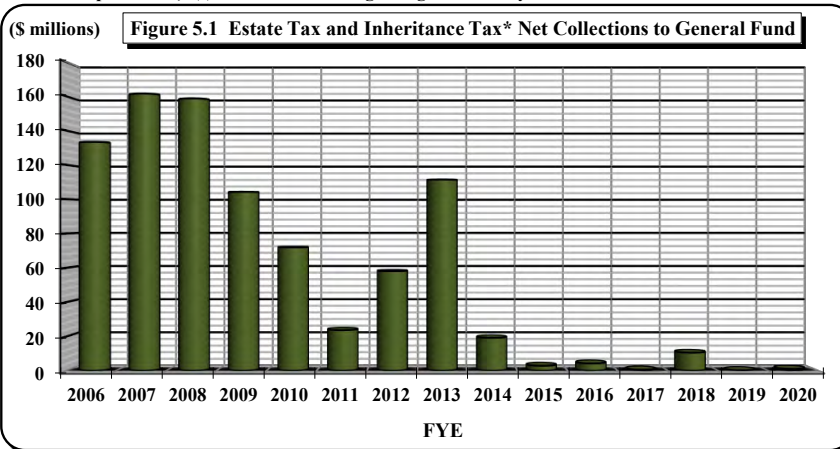


TABLE 6. PRIVILEGE TAX COLLECTIONS
[§ 105 ARTICLE 2.]

[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 |
| 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% |
| 2019-20 | 35,851,203 | 134,285 | 35,716,918 | - | - | - | 87,156 | 487,657 | 2,303 | 35,139,802 | -1.26% | -67.47% | -0.50% | -0.68% |

Privilege tax rates and bases:

| Rate | Base |
|--|--|
| \$50 | Attorneys-at-law and other professionals. Refer to <i>Figure 6.1 Privilege Tax Net Collections</i> for additional information. |
| \$12.50 | In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) is liable for a \$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 |
| Repealed: | |
| \$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)] |
| 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)] |
| 1% of gross receipts [rate repealed on/after 1/1/14]†† | 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)] ††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)] |

Historical notes:

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.

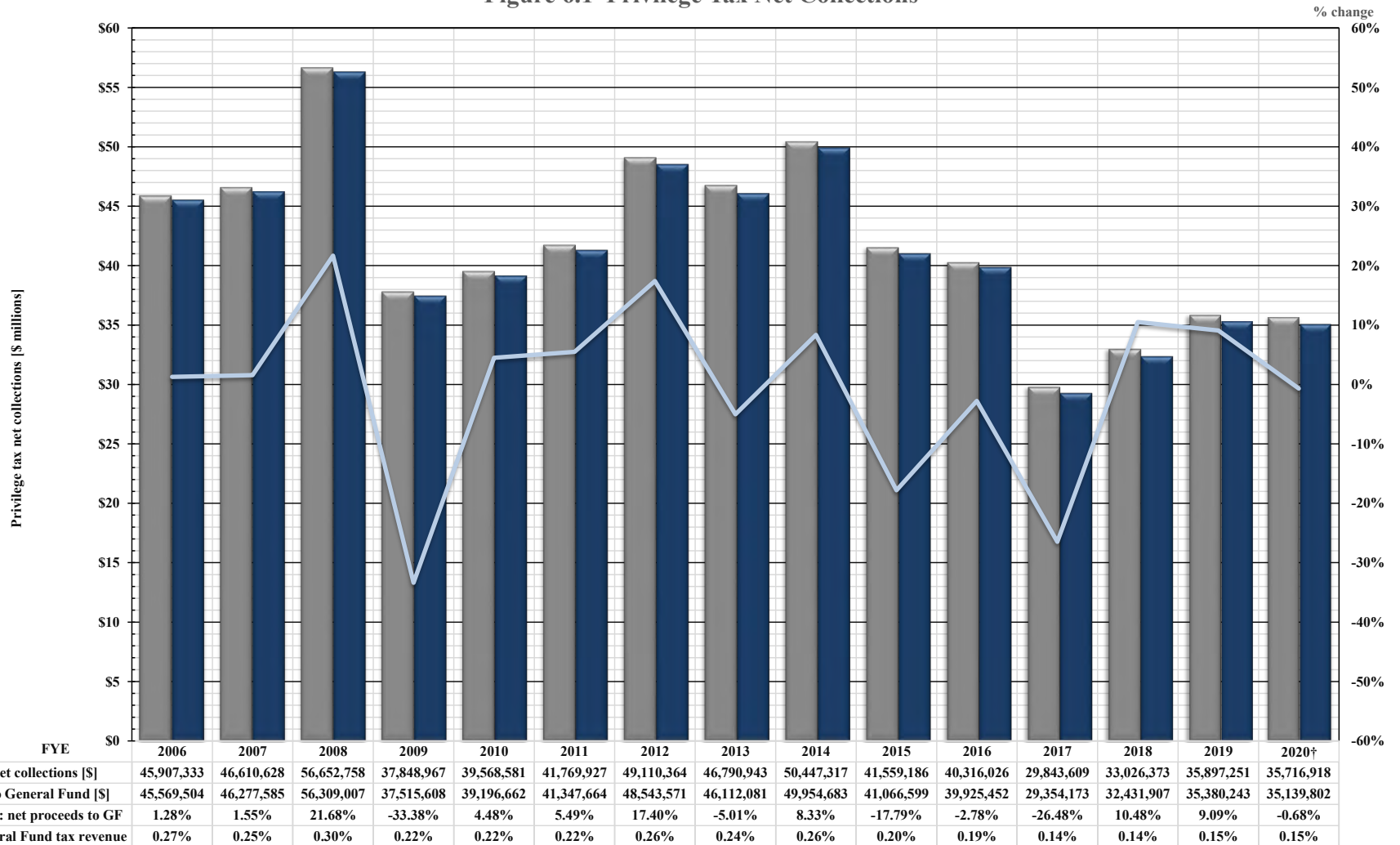
1998-99
Effective October 1, 1998, a new section, § 105-38.1, imposed a 1% gross receipts tax on persons operating a motion picture show.

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



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; chiropodist; 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.

†On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020; this action effectively resulted in a shifting of the receipt of certain tax collections from the fiscal year ended in June 2020 to the fiscal year ended in June 2021.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS

[§ 105 ARTICLE 2A.]

On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

| Fiscal year | Tobacco products tax: cigarette, vapor products, and other tobacco products | | | | | | | | | | | | | | Year-over-year % change | | | |
|-------------|---|--------------|------------------------------|--------------|---------------|-------------------|-------------|------------------------------------|------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------|-----------------------------|-------------------------|------------------------|------------------------|--------------|
| | Gross collections | | | | | | Refunds | Net collections [before transfers] | | Transfers | | | | Collections to General Fund | Net collections | | | |
| | Cigarette | YoY % change | 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 | YoY % change | OTP non-vapor | | | | | | | | | | | | | YoY % change |
| [\$] | | [\$] | | [\$] | | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | | |
| 2005-06... | 165,872,636 | 321.5% | - | - | 6,372,596 | 57.9% | 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 | 41.7% | - | - | 6,895,552 | 8.2% | 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 | -2.5% | - | - | 19,385,010 | 181.1% | 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 | -3.7% | - | - | 23,340,105 | 20.4% | 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 | 10.9% | - | - | 30,350,333 | 30.0% | 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 | 5.8% | - | - | 31,906,438 | 5.1% | 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 | 1.2% | - | - | 33,381,867 | 4.6% | 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 | -4.7% | - | - | 33,037,145 | -1.0% | 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 | -0.4% | - | - | 34,732,241 | 5.1% | 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 | -3.2% | - | - | 37,105,657 | 6.8% | 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 | 2.1% | 2,982,595 | - | 38,694,805 | 4.3% | 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 | 1.3% | 3,692,890 | 23.8% | 40,324,691 | 4.2% | 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 | -1.2% | 4,517,783 | 22.3% | 42,604,382 | 5.7% | 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 | -2.0% | 5,383,702 | 19.2% | 46,911,899 | 10.1% | 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% |
| 2019-20... | 235,566,150 | -2.3% | 5,335,866 | -0.9% | 48,427,048 | 3.2% | 289,329,065 | 547,793 | 235,350,069 | 53,431,202 | 127,482 | 80,113 | 378 | 36,627,688 | 251,945,610 | -2.3% | 2.8% | -2.0% |

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.]

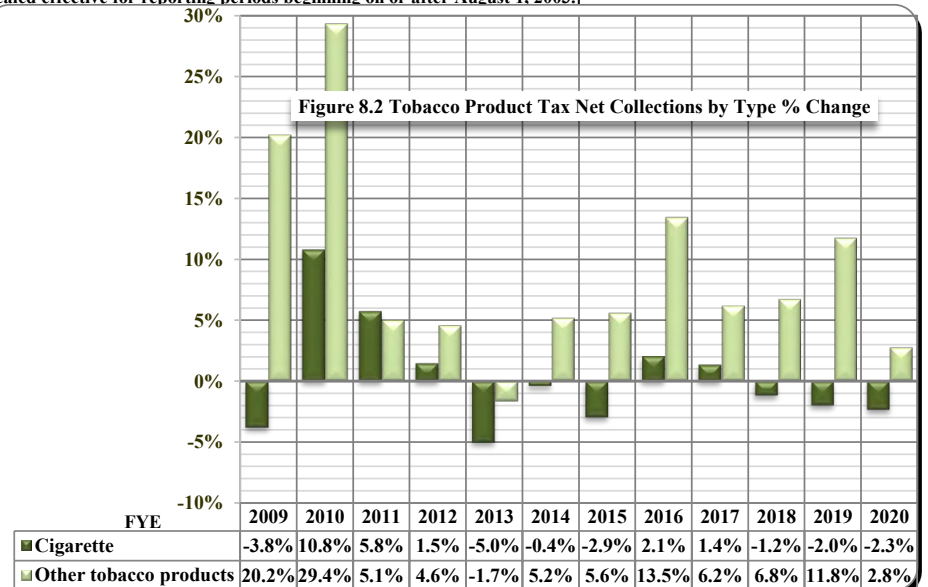
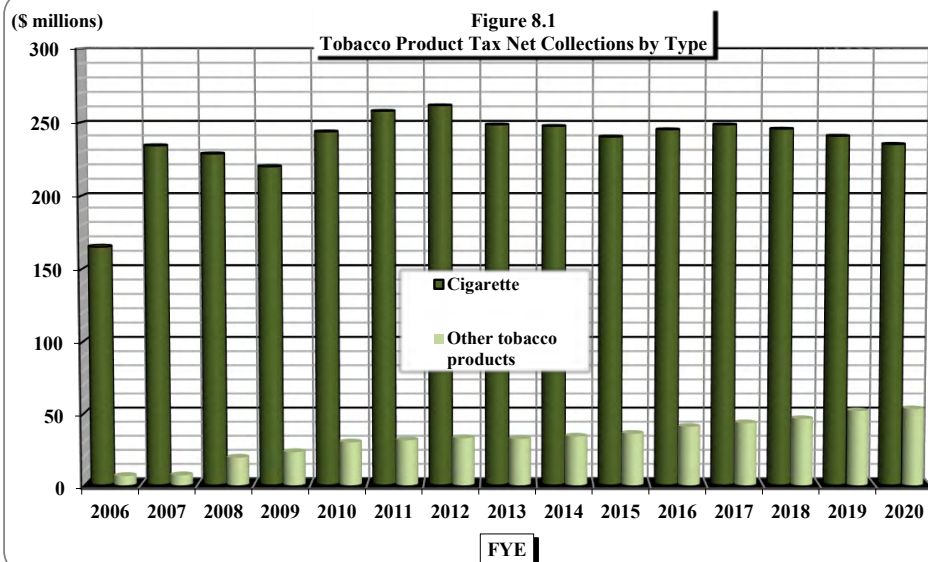


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

| Fiscal year ended | Per capita National | Per capita North Carolina | rate of tax per pack (¢) |
|-------------------|-----------------------------------|-----------------------------------|--------------------------|
| | cigarette sales (number of packs) | cigarette sales (number of packs) | |
| 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 |
| 2019 | 34.0 | 51.6 | 45 |

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 54, 2019.

*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).

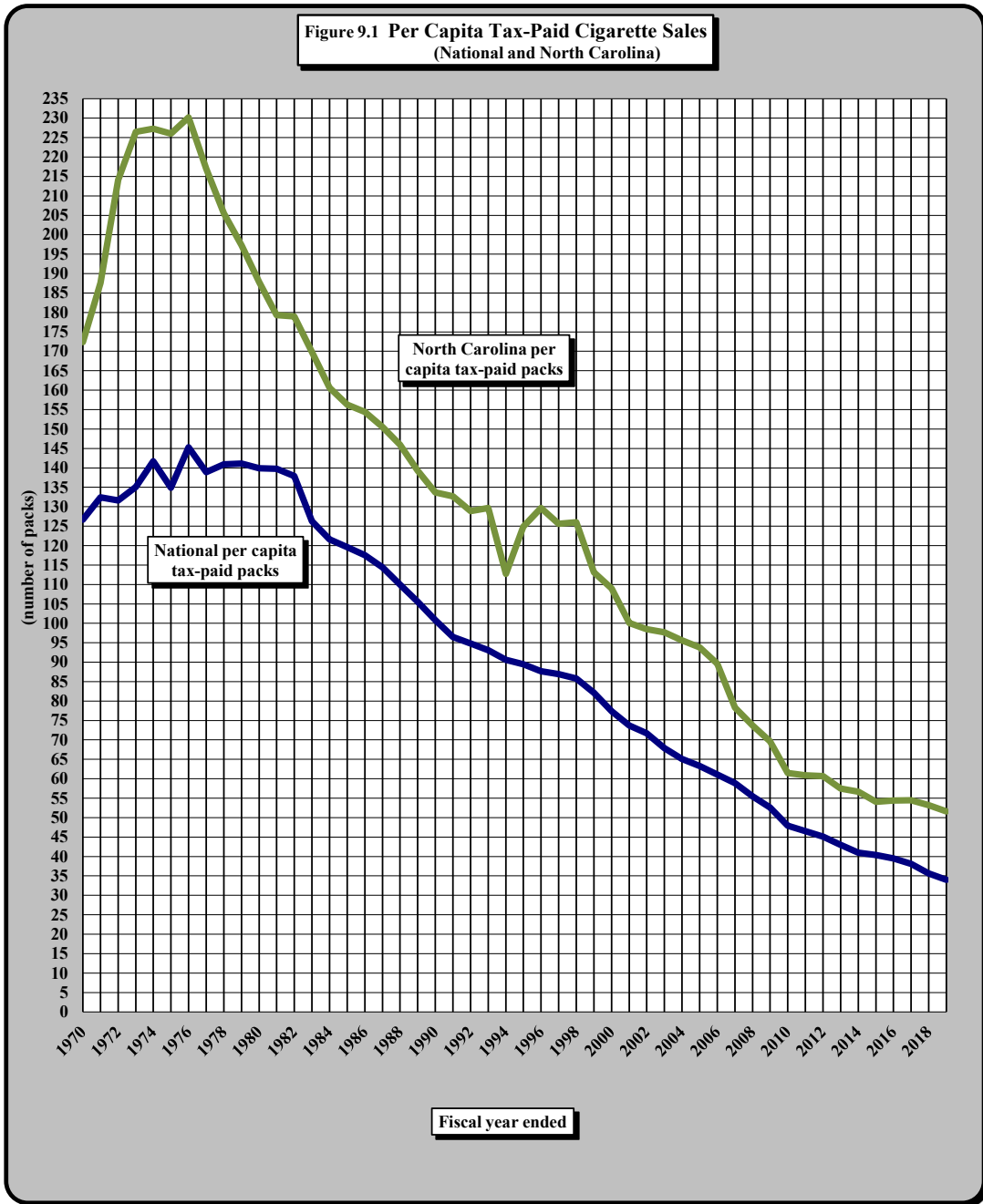


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
(Collections data for fiscal year ending June 30, 2020)†

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2020] | | | | | | | | | Pop-ulation as of 7/1/2020 [1,000s] | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2020 | | | | Personal income for calendar year 2019 | |
|-------------|--|---------------------------|--|------------------------------------|---------------------------|---|------------------------------------|---------------------------|---|-------------------------------------|--|-----------------|-------------------|-----------------|--|-----------------|
| | Beer Excise Tax | | | Wine Excise Tax | | | Liquor Excise Tax | | | | Excise taxes | | Licenses | | Amount [\$1,000s] | Per capita [\$] |
| | State Excise tax rate [\$ per gal] | General Sales tax applies | Other applicable taxes | State Excise tax rate [\$ per gal] | General Sales tax applies | Other applicable taxes | State Excise tax rate [\$ per gal] | General Sales tax applies | 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 | | 4,922 | 241,721 | 49.11 | 7,411 | 1.51 | 215,930,400 | 43,996 |
| Alaska | 1.07 | n.a. | | 2.50 | n.a. | | 12.80 | n.a. | <21%-\$2.50/gal | 731 | 40,692 | 55.65 | 1,429 | 1.95 | 45,293,900 | 61,742 |
| Arizona | 0.16 | yes | | 0.84 | yes | >24%-\$4.00/gal | 3.00 | yes | | 7,421 | 80,587 | 10.86 | 10,326 | 1.39 | 334,023,900 | 45,808 |
| 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 | 3,031 | 60,539 | 19.98 | 4,540 | 1.50 | 135,302,700 | 44,788 |
| California | 0.20 | yes | | 0.20 | yes | sparkling wine-\$0.30/gal | 3.30 | yes | >50%-\$6.60/gal | 39,368 | 407,884 | 10.36 | 66,660 | 1.69 | 2,544,235,000 | 64,513 |
| Colorado | 0.08 | yes | | 0.28 | yes | | 2.28 | yes | | 5,808 | 49,778 | 8.57 | 7,639 | 1.32 | 350,390,100 | 60,848 |
| Connecticut | 0.24 | yes | | 0.79 | yes | >21%-\$1.98/gal sparkling wine-\$1.94/gal | 5.94 | yes | <7%-\$2.71/gal | 3,557 | 64,774 | 18.21 | 7,953 | 2.24 | 270,282,800 | 75,794 |
| Delaware | 0.26 | n.a. | | 1.63 | n.a. | | 4.50 | n.a. | <=25%-\$3.00/gal | 987 | 25,204 | 25.54 | 1,468 | 1.49 | 52,537,600 | 53,793 |
| 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 >55.780%-\$9.53/gal | 21,733 | 300,379 | 13.82 | 4,927 | 0.23 | 1,139,799,300 | 53,034 |
| 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 | 10,710 | 207,639 | 19.39 | 4,124 | 0.39 | 518,278,000 | 48,765 |
| 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 | | 1,407 | 50,674 | 36.02 | - | - | 78,516,100 | 55,464 |
| Idaho | 0.15 | yes | >4%-\$0.45/gal | 0.45 | yes | | GC | yes | | 1,827 | 10,277 | 5.63 | 1,739 | 0.95 | 81,834,100 | 45,741 |
| 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. | 12,588 | 302,685 | 24.05 | 12,647 | 1.00 | 748,811,600 | 59,115 |
| Indiana | 0.115 | yes | | 0.47 | yes | >21%-\$2.68/gal | 2.68 | yes | <15%-\$0.47/gal | 6,755 | 52,895 | 7.83 | 13,694 | 2.03 | 329,682,000 | 48,980 |
| Iowa | 0.19 | yes | | 1.75 | yes | <5%-\$0.19/gal | GC | yes | | 3,164 | 15,505 | 4.90 | 17,525 | 5.54 | 159,664,500 | 50,533 |
| 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 | 2,914 | 139,208 | 47.78 | 3,709 | 1.27 | 154,961,000 | 53,203 |
| Kentucky | 0.08 | yes | 10% wholesale tax | 0.50 | yes | 10% wholesale tax | 1.92 | yes | <6%-\$0.25/gal; \$0.05/case and 11% wholesale tax | 4,477 | 159,588 | 35.64 | 3,721 | 0.83 | 196,250,500 | 43,881 |
| 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 | | 4,645 | 77,102 | 16.60 | - | - | 222,059,700 | 47,670 |
| 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 | | 1,350 | 17,878 | 13.24 | 7,256 | 5.37 | 67,855,500 | 50,421 |
| Maryland | 0.09 | -- | 9% sales tax | 0.40 | -- | 9% sales tax | 1.50 | yes | 9% sales tax | 6,056 | 24,460 | 4.04 | 1,635 | 0.27 | 381,396,700 | 62,989 |

TABLE 10. -Continued

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2020] | | | | | | | | | Pop-ulation as of 7/1/2020 [1,000s] | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2020 | | | | Personal income for calendar year 2019 | |
|----------------|--|---------------------------|--|------------------------------------|---------------------------|--|------------------------------------|---------------------------|---|-------------------------------------|--|-----------------|-------------------|-----------------|--|-----------------|
| | Beer Excise Tax | | | Wine Excise Tax | | | Liquor Excise Tax | | | | Excise taxes | | Licenses | | Amount [\$1,000s] | Per capita [\$] |
| | State Excise tax rate [\$ per gal] | General Sales tax applies | Other applicable taxes | State Excise tax rate [\$ per gal] | General Sales tax applies | Other applicable taxes | State Excise tax rate [\$ per gal] | General Sales tax applies | Other applicable taxes | | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | | |
| | | | | | | | | | | | | | | | | |
| Massachusetts | 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 | 6,894 | 88,370 | 12.82 | 3,906 | 0.57 | 506,614,200 | 73,477 |
| Michigan | 0.20 | yes | | 0.51 | yes | >16%-\$0.76/gal | GC | yes | | 9,967 | 181,064 | 18.17 | 19,728 | 1.98 | 492,022,200 | 49,277 |
| Minnesota | 0.148 | -- | <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 miniatures) and 9% sales tax | 5.03 | -- | \$0.01/bottle (except miniatures) and 9% sales tax | 5,657 | 94,319 | 16.67 | 2,847 | 0.50 | 329,523,900 | 58,426 |
| Mississippi | 0.4268 | yes | | 0.35 | yes | sparkling wine-\$1.00/gal; champagne-\$1.00/gal | GC | yes | | 2,967 | 41,703 | 14.06 | 1,276 | 0.43 | 116,335,800 | 39,062 |
| Missouri | 0.06 | yes | | 0.42 | yes | includes additional charges | 2.00 | yes | | 6,152 | 41,000 | 6.66 | 4,656 | 0.76 | 300,546,000 | 48,945 |
| Montana | 0.14 | n.a. | | 1.02 | n.a. | >16%-sold through state stores | GC | n.a. | | 1,081 | 40,465 | 37.45 | 5,690 | 5.27 | 53,612,600 | 50,099 |
| Nebraska | 0.31 | yes | | 0.95 | yes | >14%-\$1.35/gal | 3.75 | yes | | 1,938 | 32,590 | 16.82 | 994 | 0.51 | 104,430,200 | 54,037 |
| 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 | 3,138 | 43,410 | 13.83 | - | - | 158,923,900 | 51,419 |
| New Hampshire | 0.30 | n.a. | | 0.30 | n.a. | | GC | n.a. | | 1,366 | 13,176 | 9.64 | 17,828 | 13.05 | 86,797,500 | 63,785 |
| New Jersey | 0.12 | yes | | 0.875 | yes | | 5.50 | yes | | 8,882 | 151,731 | 17.08 | 3,492 | 0.39 | 619,065,800 | 69,626 |
| New Mexico | 0.41 | yes | | 1.70 | yes | | 6.06 | yes | | 2,106 | 20,061 | 9.52 | - | - | 90,539,200 | 43,121 |
| 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 | 19,337 | 259,018 | 13.40 | 55,626 | 2.88 | 1,361,472,700 | 69,951 |
| North Carolina | 0.6171 | yes | | 1.00 | yes | >16% to 24%-\$1.11/gal <=16%-\$1.00/gal | GC | yes†† | 30% of retail price | 10,601 | 452,442 | 42.68 | 24,477 | 2.31 | 500,496,900 | 47,660 |
| 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 | 765 | 9,116 | 11.91 | 408 | 0.53 | 44,420,200 | 58,163 |
| Ohio | 0.18 | yes | | 0.30 | yes | >14% to 21%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal [add'l \$0.02/liter for Additional Grape Fund] | GC | yes | | 11,693 | 108,185 | 9.25 | 30,047 | 2.57 | 587,177,300 | 50,201 |
| 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 | 3,981 | 135,956 | 34.15 | 80 | 0.02 | 191,366,800 | 48,317 |
| Oregon | 0.08 | n.a. | | 0.67 | n.a. | >14%-\$0.77/gal | GC | n.a. | | 4,242 | 18,414 | 4.34 | 5,286 | 1.25 | 221,186,400 | 52,462 |
| Pennsylvania | 0.08 | yes | | GC | yes | | GC | yes | | 12,783 | 391,289 | 30.61 | 38,186 | 2.99 | 737,160,900 | 57,596 |
| Rhode Island | 0.11 | yes | \$0.04/case wholesale tax | 1.40 | yes | sparkling wine-\$0.75/gal | 5.40 | yes | | 1,057 | 20,115 | 19.03 | 86 | 0.08 | 59,908,900 | 56,616 |
| 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 | 5,218 | 187,462 | 35.93 | 12,645 | 2.42 | 234,443,700 | 45,455 |

TABLE 10. -Continued

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2020] | | | | | | | | | Pop- ulation as of 7/1/2020 [1,000s] | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2020 | | | | Personal income for calendar year 2019 | |
|--------------------|--|--|---|---|--|--|---|--|---|---|--|--------------------|------------|-------------------|---|-----------------------|
| | 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 | 893 | 18,505 | 20.73 | 1,321 | 1.48 | 48,547,800 | 54,725 |
| 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 | 6,887 | 213,823 | 31.05 | 1,556 | 0.23 | 334,750,200 | 49,009 |
| Texas | <=4%- 0.193548; >4%-0.198 | 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 | 29,361 | 1,132,858 | 38.58 | 76,238 | 2.60 | 1,544,020,700 | 53,266 |
| Utah | 0.4226 | yes | >3.2%-sold through state store | GC | yes | | GC | yes | | 3,250 | 9,498 | 2.92 | 5,577 | 1.72 | 157,335,000 | 49,115 |
| 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 | 623 | 10,762 | 17.26 | 411 | 0.66 | 34,569,600 | 55,396 |
| Virginia | 0.2565 | yes | | 1.51 | yes | <4%-\$0.2565/gal and >14%-sold through state store | GC | yes | | 8,591 | 266,361 | 31.01 | 15,604 | 1.82 | 502,600,800 | 58,738 |
| 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 | 7,694 | 420,292 | 54.63 | 187,534 | 24.38 | 479,840,900 | 63,021 |
| West Virginia | 0.18 | yes | | 1.00 | yes | 5% local tax | GC | yes | | 1,785 | 18,181 | 10.19 | 44,688 | 25.04 | 76,299,500 | 42,500 |
| Wisconsin | 0.06 | yes | | 0.25 | yes | >14%-\$0.45/gal | 3.25 | yes | \$0.03/gal admini- strative fee | 5,833 | 63,263 | 10.85 | 2,001 | 0.34 | 308,224,400 | 52,918 |
| Wyoming | 0.02 | yes | | GC | yes | | GC | yes | | 582 | 2,062 | 3.54 | - | - | 35,424,500 | 61,065 |
| Total 50 states | 0.20* | ----- | ----- | 0.73* | ----- | ----- | 3.77* | ----- | ----- | 328,771 | 6,814,960 | 20.73 ^a | 740,591 | 2.25 ^a | 18,344,763,900 | 55,994 ^a |

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2020 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, 2019 population estimates of the Bureau of the Census.

^aWeighted 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, 2020 (NST-EST2020-01). December 2020 release.

U.S. Census Bureau. 2020 Annual Survey of State Government Tax Collections Detailed Table, April 14, 2021 release.

U.S. Bureau of Economic Analysis, SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income, September 23, 2021 update.

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

| Fiscal year | Alcoholic beverage tax gross collections [S] | Refunds [S] | Net collections before local government distribution allocation/transfers [S] | Alcoholic Beverage Tax Allocations and Transfers | | | | | Net collections to General Fund [S] | Year-over-year % change | | | |
|--------------|--|-------------|---|--|--|--|--|--|-------------------------------------|-------------------------|-----------|---|------------------------|
| | | | | Local government distribution allocation† [S] | Intergovernmental/inter-fund transfers | | | | | Gross collections | Refunds | Net collections before allocation/transfers | Amount to General Fund |
| | | | | | Department of Commerce transfer* [S] | Collection fees on overdue tax debts [S] | OSBM Civil Penalty & Forfeiture Fund [S] | Collection cost of fines/forfeitures [S] | | | | | |
| 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% |
| 2019-20..... | 452,344,047 | 1,501,800 | 450,842,247 | 40,083,680 | - | 23,555 | 122,928 | 580 | 410,611,503 | 3.55% | 24.18% | 3.49% | 3.73% |

On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

†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):**

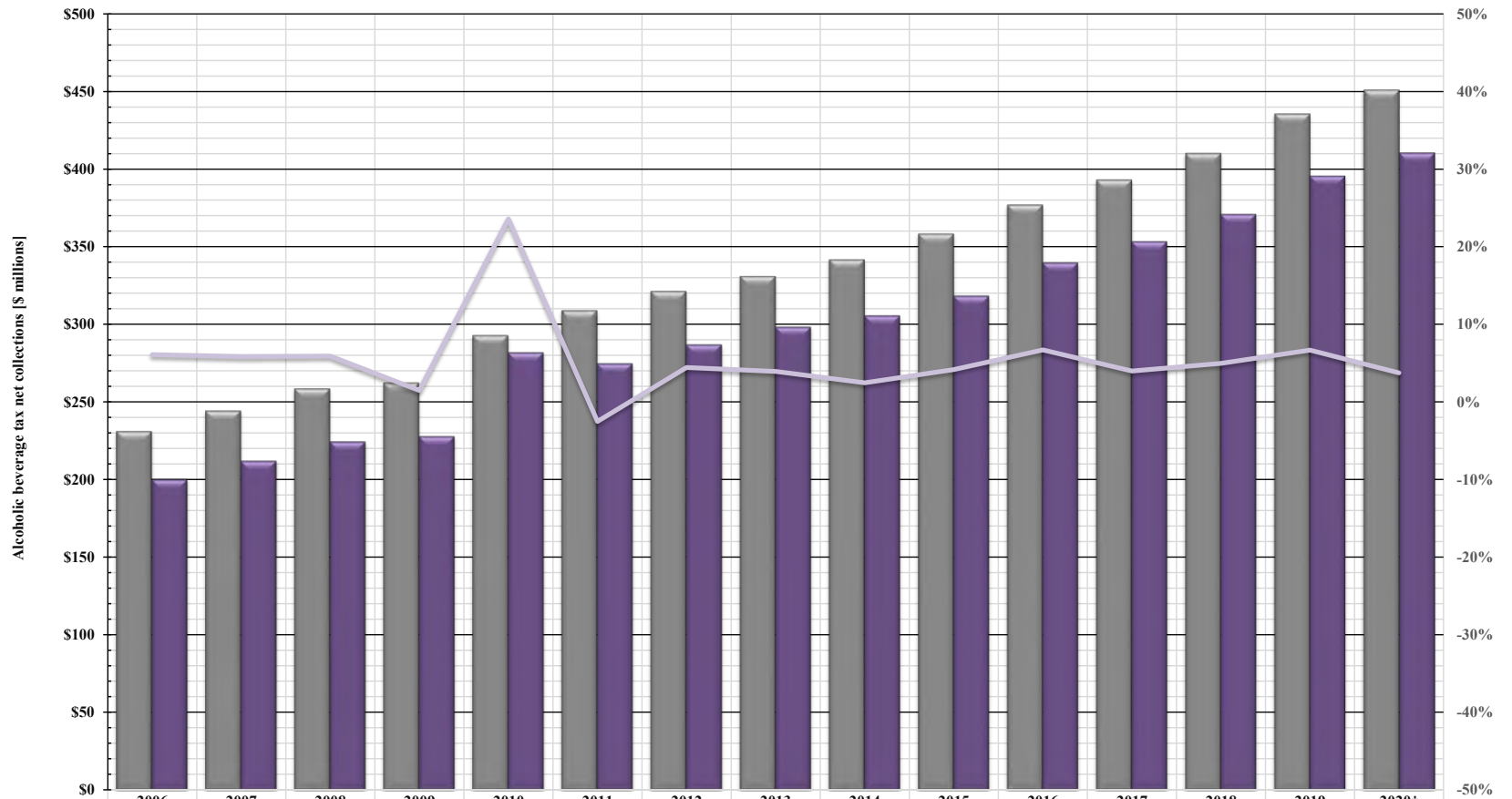
Effective July 1, 2007, SL 2006-227 amends this statute to provide that \$200,000 of the net proceeds of the excise tax collected on unfortified wine be transferred to the Department of Commerce each quarter [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified 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 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020† |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Alcoholic Beverage Tax net collections [\$] | 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 | 450,842,247 |
| Net proceeds to General Fund [\$] | 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 | 410,611,503 |
| YoY % change: net proceeds to GF | 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% | 3.73% |
| as a % of General Fund tax revenue | 1.18% | 1.14% | 1.20% | 1.36% | 1.59% | 1.50% | 1.56% | 1.54% | 1.60% | 1.56% | 1.60% | 1.63% | 1.64% | 1.66% | 1.79% |

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 [malt beverage] excise tax rate increased from 53.17¢ 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.

†On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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

| Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers | Fiscal Year | | | | | | | | | | | | | | |
|---|---------------------------|----------------|---------------|---------------------------|----------------|--------------|---------------------------|----------------|--------------|---------------------------|----------------|--------------|---------------------------|----------------|---------------|
| | 2005-2006 | | | 2006-2007 | | | 2007-2008 | | | 2008-2009 | | | 2009-2010 | | |
| | 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 |
| Alcoholic beverage tax type: | | | | | | | | | | | | | | | |
| Beer (malt beverages) | 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% | 110,514,793 | 37.69% | 10.15% |
| Fortified wine | 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% | 854,060 | 0.29% | 0.64% |
| Unfortified wine | 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% | 18,701,084 | 6.38% | 23.33% |
| Spirituos liquor | 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% | 151,024,406 | 51.50% | 12.52% |
| Liquor [mixed beverages] surcharge | 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% | 12,130,887 | 4.14% | -0.63% |
| Total beverage net tax collections | 231,549,497 | 100.00% | 5.52% | 244,834,023 | 100.00% | 5.74% | 259,024,387 | 100.00% | 5.80% | 262,768,029 | 100.00% | 1.45% | 293,225,229 | 100.00% | 11.59% |
| Local share reserve | 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% | 10,860,329 | 3.70% | -67.46% |
| Department of Commerce transfer†† | 440,039 | 0.19% | 25.73% | 559,961 | 0.23% | 27.25% | 800,000 | 0.31% | 42.87% | 875,000 | 0.33% | 9.38% | - | - | -100.00% |
| 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% | 47,737 | 0.02% | -12.61% |
| Collection cost of fines/forfeitures | - | - | - | 115 | 0.00% | - | 104 | 0.00% | -9.48% | 230 | 0.00% | 120.29% | 221 | 0.00% | -4.01% |
| Net collections to General Fund | 200,845,242 | 86.74% | 6.09% | 212,608,231 | 86.84% | 5.86% | 225,125,416 | 86.91% | 5.89% | 228,458,572 | 86.94% | 1.48% | 282,316,942 | 96.28% | 23.57% |
| Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers | Fiscal Year | | | | | | | | | | | | | | |
| | 2010-2011 | | | 2011-2012 | | | 2012-2013 | | | 2013-2014 | | | 2014-2015 | | |
| | 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 |
| Alcoholic beverage tax type: | | | | | | | | | | | | | | | |
| Beer (malt beverages) | 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% | 117,666,274 | 32.83% | 1.75% |
| Fortified wine | 814,755 | 0.26% | -4.60% | 788,506 | 0.25% | -3.22% | 770,210 | 0.23% | -2.32% | 772,565 | 0.23% | 0.31% | 760,728 | 0.21% | -1.53% |
| Unfortified wine | 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% | 25,713,643 | 7.17% | 5.05% |
| Spirituos liquor | 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% | 199,586,988 | 55.69% | 6.91% |
| Liquor [mixed beverages] surcharge | 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% | 14,663,747 | 4.09% | 2.37% |
| Total beverage net tax collections | 309,296,694 | 100.00% | 5.48% | 321,576,244 | 100.00% | 3.97% | 331,231,740 | 100.00% | 3.00% | 341,911,963 | 100.00% | 3.22% | 358,391,379 | 100.00% | 4.82% |
| Local share reserve | 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% | 39,525,134 | 11.03% | 10.64% |
| Department of Commerce transfer†† | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OSBM Civil Penalty/Forfeiture Fund | 81,445 | 0.03% | 70.61% | 102,614 | 0.03% | 25.99% | 35,930 | 0.01% | -64.99% | 193,113 | 0.06% | 437.47% | 135,852 | 0.04% | -29.65% |
| Collection cost of fines/forfeitures | 352 | 0.00% | 59.44% | 422 | 0.00% | 20.11% | 144 | 0.00% | -65.84% | 776 | 0.00% | 437.46% | 559 | 0.00% | -27.89% |
| Net collections to General Fund | 275,193,609 | 88.97% | -2.52% | 287,363,097 | 89.36% | 4.42% | 298,639,842 | 90.16% | 3.92% | 305,994,895 | 89.50% | 2.46% | 318,729,834 | 88.93% | 4.16% |
| Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers | Fiscal Year | | | | | | | | | | | | | | |
| | 2015-2016† | | | 2016-2017 | | | 2017-2018 | | | 2018-2019 | | | 2019-2020 | | |
| | 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 |
| Alcoholic beverage tax type: | | | | | | | | | | | | | | | |
| Beer (malt beverages) | 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% | 112,465,083 | 24.95% | -9.10% |
| Fortified wine | 719,473 | 0.19% | -5.42% | 676,053 | 0.17% | -6.03% | 644,025 | 0.16% | -4.74% | 615,339 | 0.14% | -4.45% | 524,059 | 0.12% | -14.83% |
| Unfortified wine | 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% | 29,812,678 | 6.61% | 0.60% |
| Spirituos liquor (includes antique)† | 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% | 291,938,783 | 64.76% | 11.25% |
| Liquor [mixed beverages] surcharge | 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% | 16,078,088 | 3.57% | -16.33% |
| Total beverage net tax collections | 377,160,009 | 100.00% | 5.24% | 393,193,446 | 100.00% | 4.25% | 410,167,142 | 100.00% | 4.32% | 435,615,113 | 100.00% | 6.20% | 450,818,692 | 100.00% | 3.49% |
| Local share reserve | 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% | 40,083,680 | 8.89% | 1.24% |
| Department of Commerce transfer†† | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OSBM Civil Penalty/Forfeiture Fund | 42,563 | 0.01% | -68.67% | 54,393 | 0.01% | 27.80% | 186,230 | 0.05% | 242.38% | 159,283 | 0.04% | -14.47% | 122,928 | 0.03% | -22.82% |
| Collection cost of fines/forfeitures | 146 | 0.00% | -73.95% | 240 | 0.00% | 65.00% | 823 | 0.00% | 242.38% | 768 | 0.00% | -6.66% | 580 | 0.00% | -24.44% |
| Net collections to General Fund | 340,096,582 | 90.17% | 6.70% | 353,603,883 | 89.93% | 3.97% | 371,120,312 | 90.48% | 4.95% | 395,860,876 | 90.87% | 6.67% | 410,611,503 | 91.08% | 3.73% |

TABLE 12. - Continued

On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

Alcoholic beverage tax type assignment is based on taxpayer-reported information submitted on the various alcoholic beverages excise tax forms that is available at the time of statistical summary preparation. 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.

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 [malt beverage] 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]:

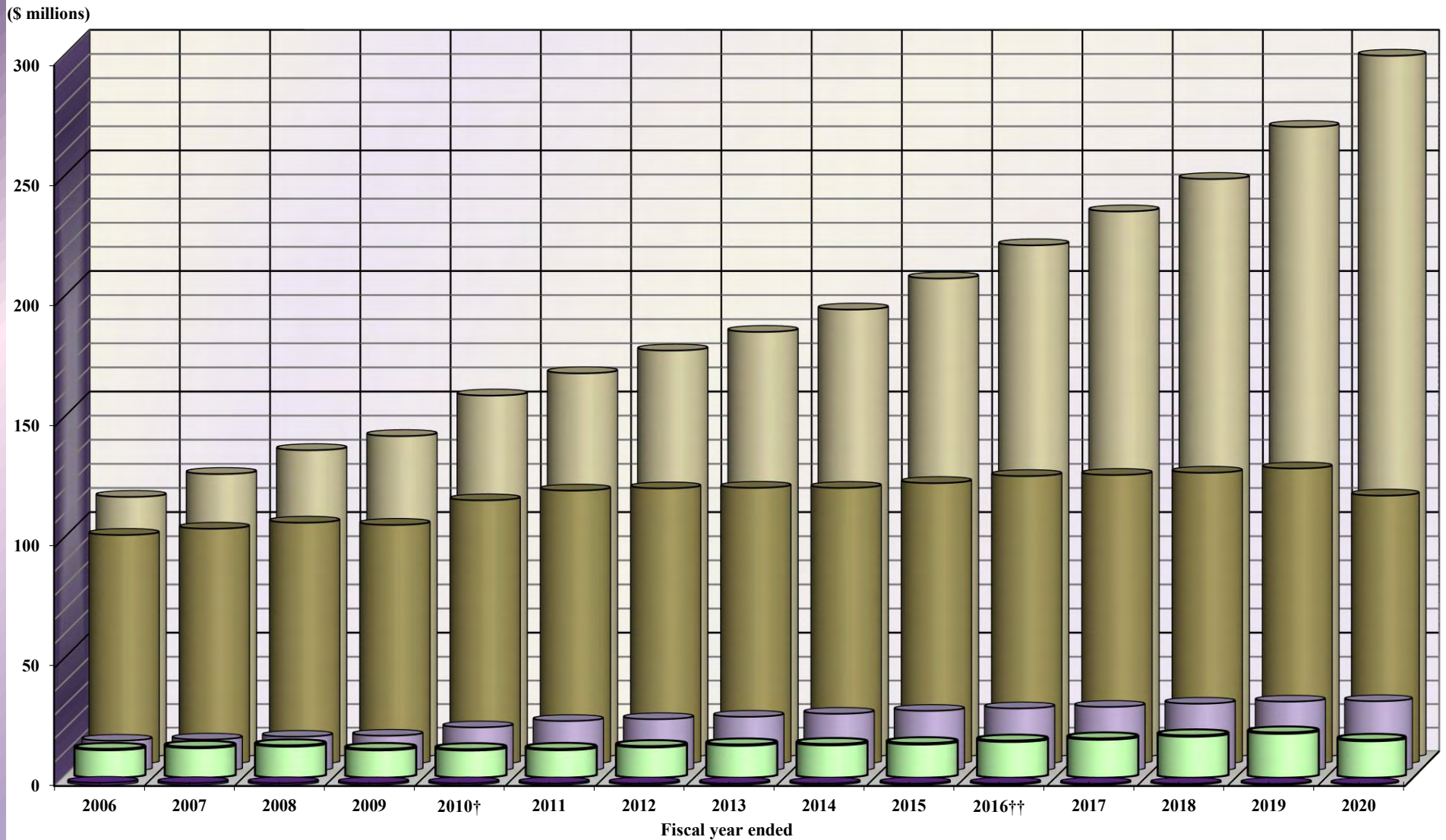
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and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



■ Fortified wine excise ■ Liquor (mixed beverages) surcharge ■ Unfortified wine excise ■ Beer (malt beverage) excise ■ Spirituous liquor excise††

†Rate increases effective September 1, 2009: beer [malt beverage], 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 [\$] | | | | | |
| 2005-06..... | 1,098,362 | 5.79% | 874,707 | 223,655 | 24 | 13,045,850 | 10.15% | 5,605,529 | 7,440,322 | 21 | 14,144,213 | 4.5 | 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 | " | - | |
| 2019-20..... | 524,059 | -14.83% | 425,598 | 98,461 | " | 29,812,678 | 0.60% | 14,999,423 | 14,813,255 | " | 30,336,738 | " | - | |

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

On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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:

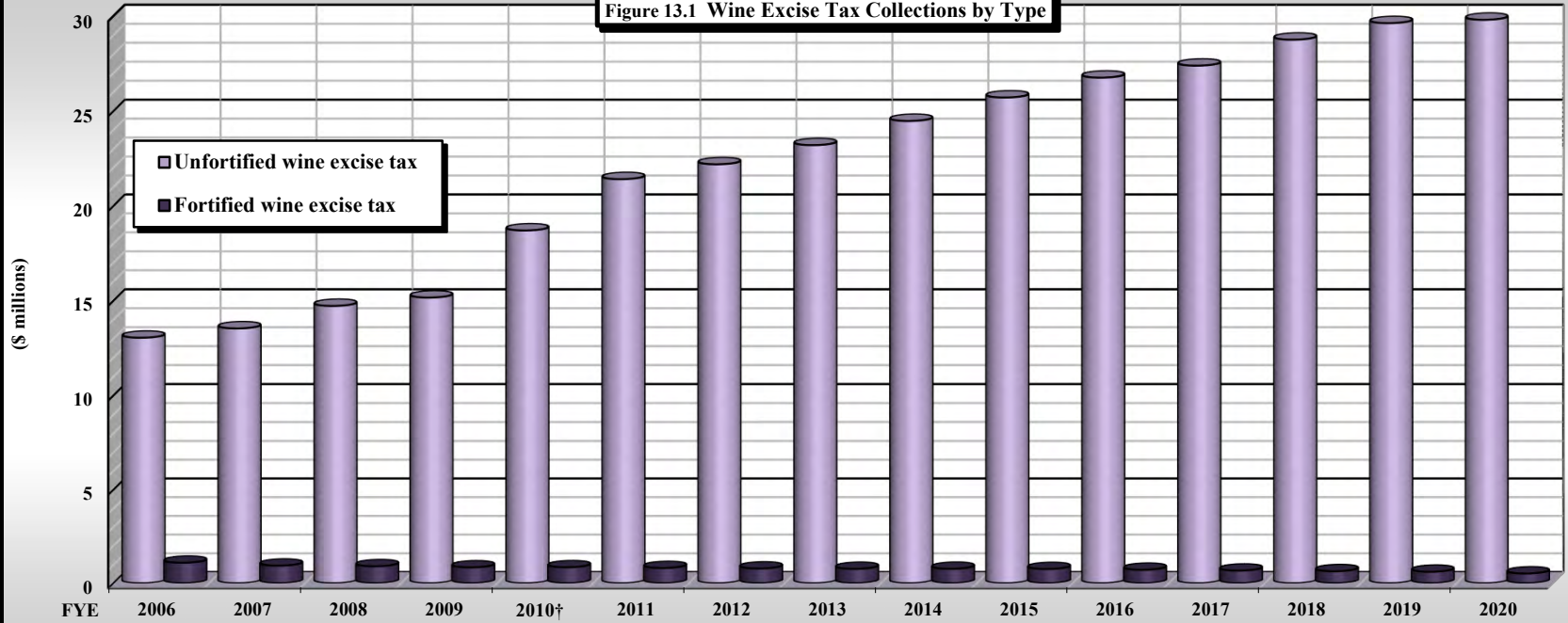
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and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

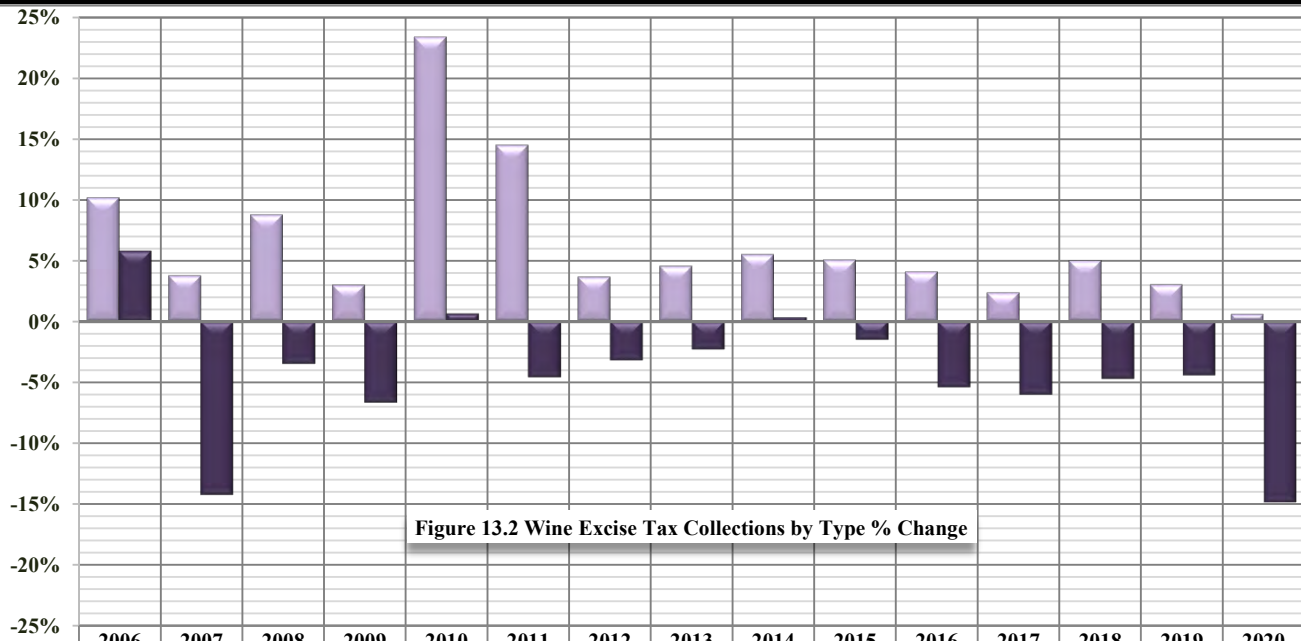


Figure 13.2 Wine Excise Tax Collections by Type % Change

| FYE | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------------|--------|---------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|---------|
| Unfortified wine excise tax | 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% | 0.60% |
| Fortified wine excise tax | 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% | -14.83% |

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 |
| 2005-06..... | 96,152,889 | 3.15% | 53.177 | 73,587,100 | 22,565,789 | 108,997,192 | 6.71% | 25 | 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% |
| 2019-20..... | 112,465,083 | -9.10% | " | 87,293,119 | 25,171,964 | 291,938,783 | 11.25% | " | 16,078,088 | -16.33% |

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.

On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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 [malt beverage] 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 [malt beverage] 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).

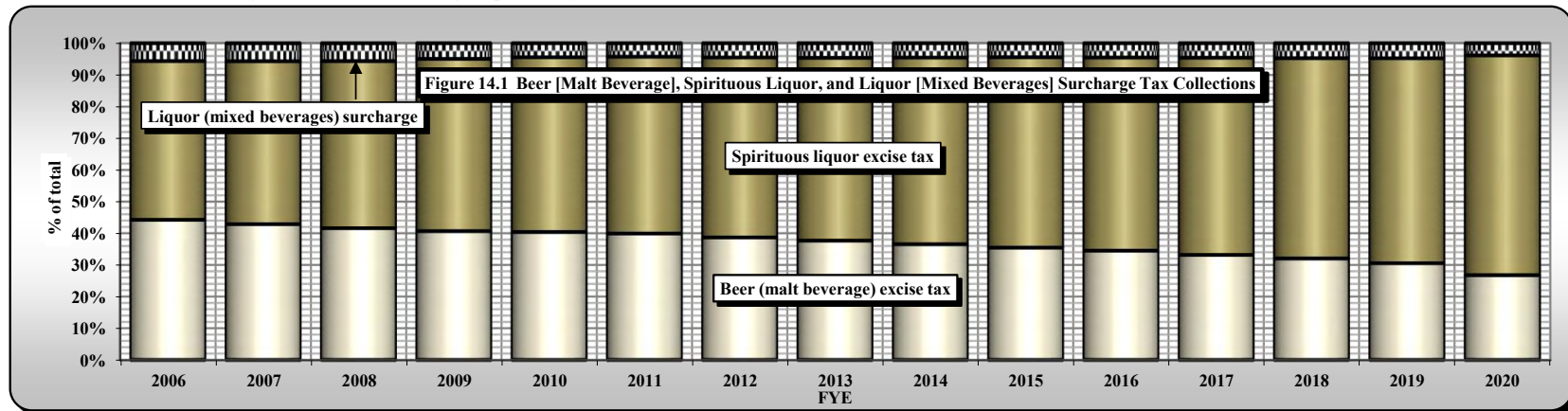


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS

[§ 105 ARTICLE 2D.]

| Fiscal year | Gross tax collections [S] | Refunds [S] | Net collections before transfers [S] | YoY % change | Distributions and Transfers | | | | | | | | Net collections after transfers [S] |
|-------------|---------------------------|-------------|--------------------------------------|--------------|-----------------------------|--|--|--|---|--|----------------------------------|-------------|-------------------------------------|
| | | | | | Administrative costs [S] | Collection fees on overdue tax debts [S] | OSBM Civil Penalty & Forfeiture Fund [S] | Collection cost of fines/forfeitures [S] | DOR reimbursement by law enforcement agencies [S] | Unencumbered proceeds | | | |
| | | | | | | | | | | State/local law enforcement agencies [S] | General Fund non-tax revenue [S] | | |
| 2005-06.. | 11,532,085 | 204,435 | 11,327,650 | 24.65% | 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 | -3.35% | 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 | -9.56% | 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 | -12.79% | 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 | 1.77% | 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 | -7.65% | 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 | 1.89% | 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 | -4.68% | 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 | -5.08% | 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 | -14.23% | 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 | 15.58% | 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 | 2.84% | 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 | 13.70% | 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 | -8.67% | 31,266 | 684,311 | 698,873 | 3,371 | - | 5,162,570 | 1,670,778 | (330,420) | |
| 2019-20.. | 7,217,620 | 87,439 | 7,130,180 | -9.98% | 49,470 | 607,052 | 584,445 | 2,760 | - | 4,747,719 | 1,513,646 | (374,911) | |

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

| |
|--|
| Marijuana stems & stalks that have been separated from the plant |
| Marijuana other than separated stems and stalks, or synthetic cannabinoids |
| Cocaine |
| Any other controlled substance that is sold by weight |
| Any other controlled substance that is <i>not</i> sold by weight |
| Any low-street-value drug that is not sold by weight |
| Illicit spirituous liquor sold by the drink |
| Illicit spirituous liquor <i>not</i> sold by the drink |
| Mash |
| Illicit mixed beverages |

Rate

| |
|--|
| \$0.40 for each gram or fraction thereof |
| \$3.50 for each gram or fraction thereof |
| \$50.00 for each gram or fraction thereof |
| \$200.00 for each gram or fraction thereof |
| \$200.00 for each 10 dosage units or fraction thereof |
| \$50.00 for each 10 dosage units or fraction thereof |
| \$31.70 for each gallon or fraction thereof |
| \$12.80 for each gallon or fraction thereof |
| \$1.28 per gallon or fraction thereof |
| \$20.00 on each 4 liters and a proportional sum on lesser quantities |

Minimum Quantity Before Tax is Due

| |
|----------------------|
| More than 42.5 grams |
| More than 42.5 grams |
| 7 or more grams |
| 7 or more grams |
| 10 dosage units |
| 10 dosage units |
| No minimum |
| No minimum |
| No minimum |
| 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.

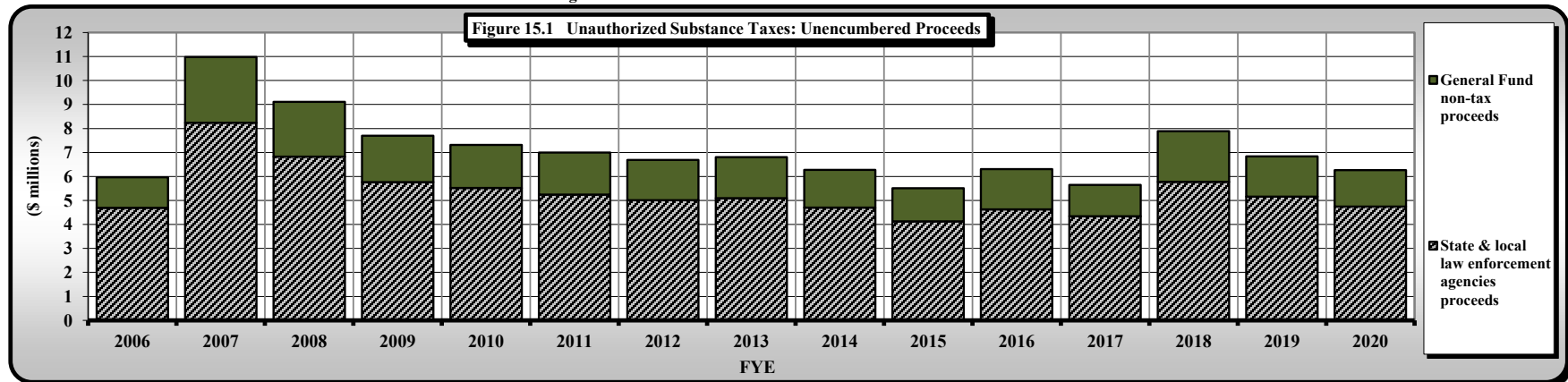


TABLE 16. FRANCHISE TAX COLLECTIONS

[§ 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†† | Admin- istrative costs | Collection fees on overdue tax debts | OSBM Civil Penalty & Forfeiture Fund | Collection of fines/ forfeitures | Inter- govern- mental/ 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 | | | | | | | | | | | | | | | | | |
| [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | | | |
| 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 | 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 | 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 | 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 | 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 | 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% | | | |
| 2019-20 | - | - | 36,143 | - | 673,553,926 | 673,590,069 | 19,113,967 | 654,476,103 | - | - | 548,528 | 7,939,567 | 37,492 | 645,950,515 | -13.58% | 0.91% | -13.94% | -13.83% | | | |

Due to COVID-19 and in response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

Franchise tax rates and bases:

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 [†††SL 2015-241 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 2015-241 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. SL 2019-187 enacts State tax and regulatory relief provisions to help facilitate and expedite the State's recovery following a natural disaster: § 105-114(d) provides that the franchise tax does not apply to a nonresident business if the nonresident business derives income in North Carolina solely from performing disaster-related work during a disaster response period at the request of a critical infrastructure company (effective for disaster declarations made on or after August 1, 2019).

Repealed:

| Utility franchise tax† : | Rate |
|--------------------------|-------|
| Power | 3.22% |
| Gas | ----- |
| Water | 4% |
| Sewer | 6% |
| Telephone | ----- |

Base

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).] 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).] 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).] Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).] [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] Based on membership. [Repealed by SL 2016-5, s. 1.1(a) for taxes due on or after April 1, 2017.]

Mutual burial associations: \$15-\$50 flat tax

††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)]

Settlement Initiative

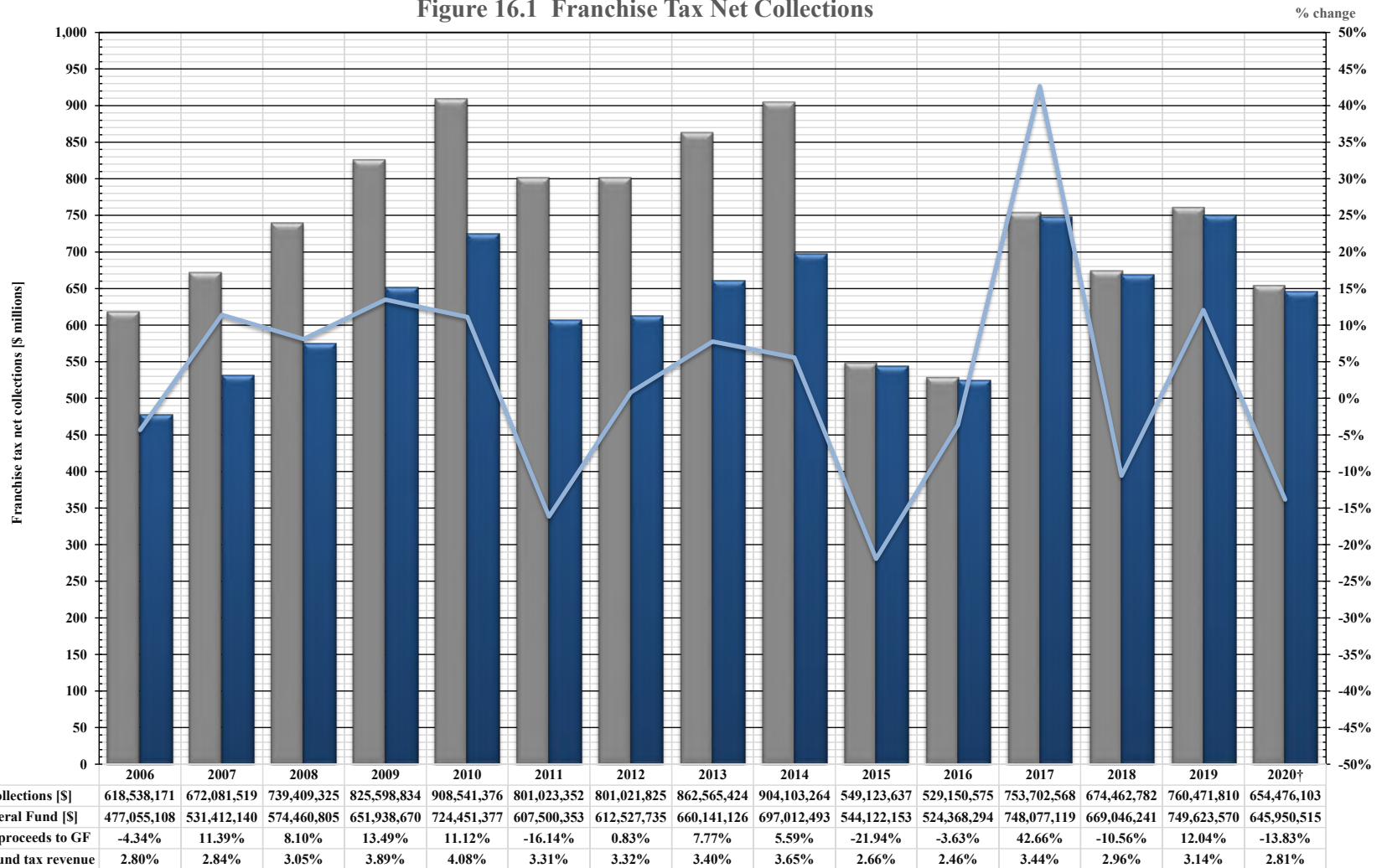
2006-07 A Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

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.

†On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to the pandemic. The Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

**TABLE 17. STATE SALES AND USE TAX: ELECTRICITY, PIPED NATURAL GAS, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2019-2020
[§ 105 ARTICLE 5.]**

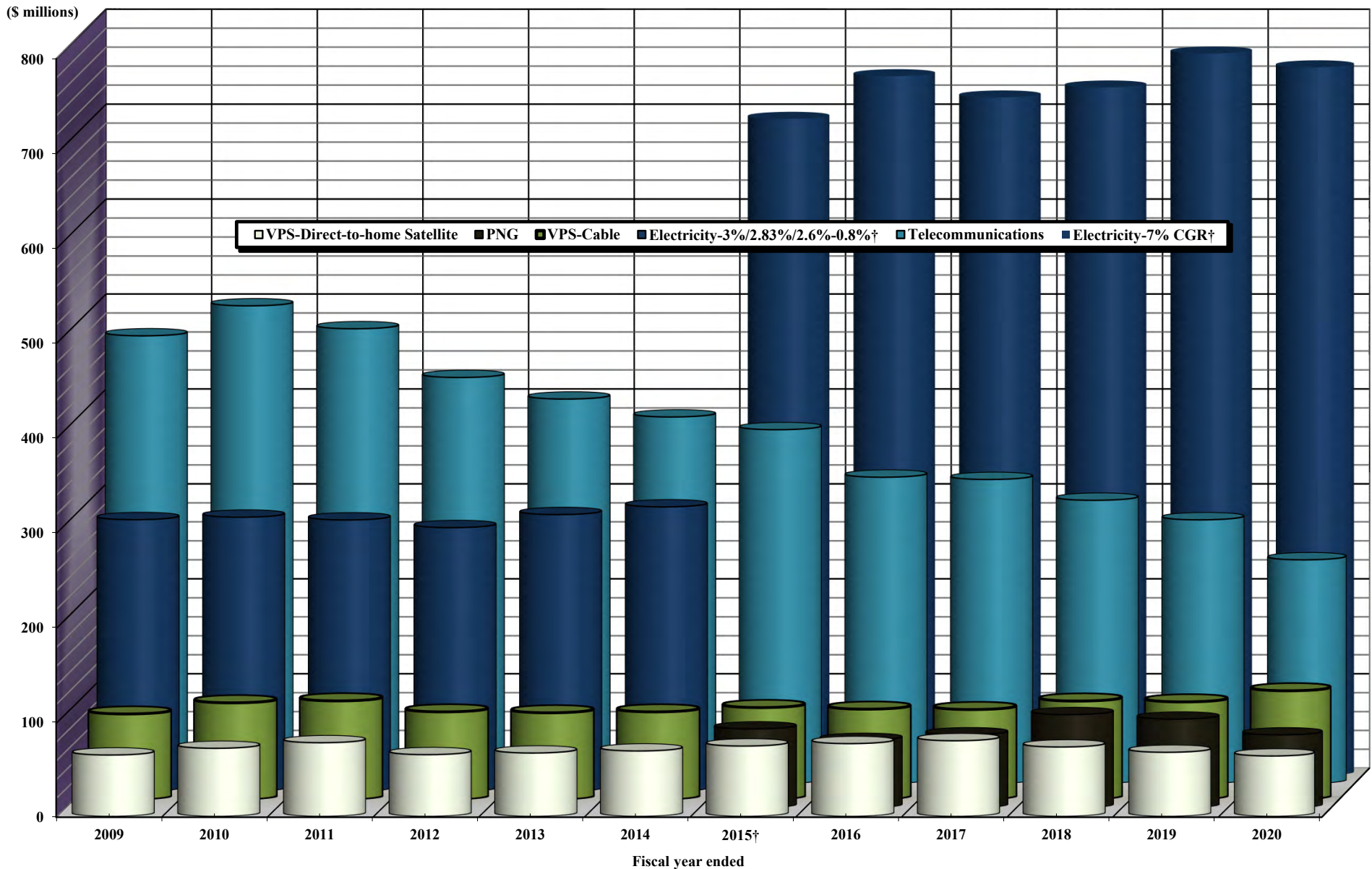
Gross receipts derived from sales of electricity and piped natural gas sold at retail and sourced to the State, and gross receipts derived from providing telecommunications service, ancillary service, and video programming services (cable and direct-to-home satellite) are subject to the 7% combined general 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). | 746,802,395 | 327,465,828 | - | - | - | - | - | - | - | - | - | |
| Piped Natural Gas | Gross receipts derived from sales of piped natural gas sold to consumers (other than sales 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.] | - | - | 78,169,061 | 15,580,327 | - | - | - | - | - | - | - | |
| 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. PEG channel support funds | - | - | - | - | 236,716,744 | - | - | - | - | - | - | |
| | | | | | | | 33,782,239 | | | | | | |
| | | | | | | | 17,183,867 | | | | | | |
| | | | | | | | 1,043,322 | | | | | | |
| 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. PEG channel support funds | - | - | - | - | - | - | 116,221,487 | - | - | 64,403,012 | - | |
| | | | | | | | | | 25,847,043 | | | 22,518,068 | |
| | | | | | | | | | 1,581,228 | | | 1,375,450 | |
| | Totals | 746,802,395 | 327,465,828 | 78,169,061 | 15,580,327 | 236,716,744 | 52,009,428 | 116,221,487 | 27,428,271 | 64,403,012 | 23,893,517 | | |

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).]
 Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year (2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020).

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 |
| 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% |
| 2019-20..... | 1,725,139 | 791 | 1,724,348 | (99,200) | -5.44% |

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

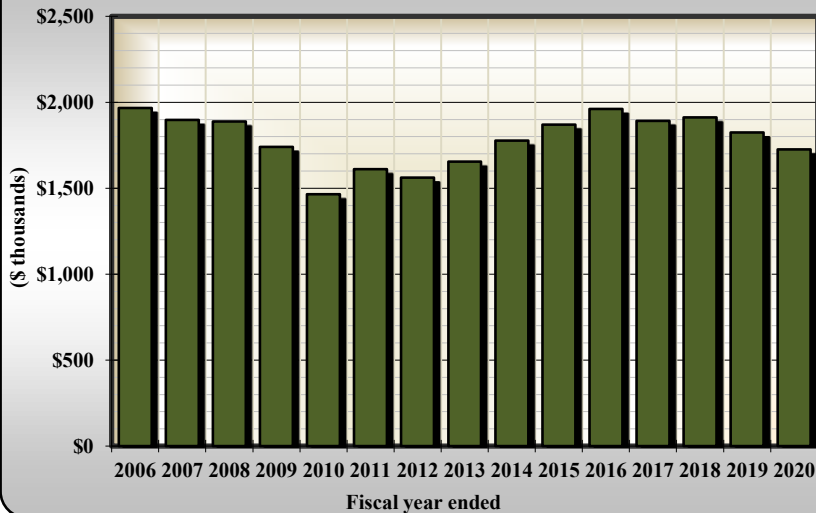
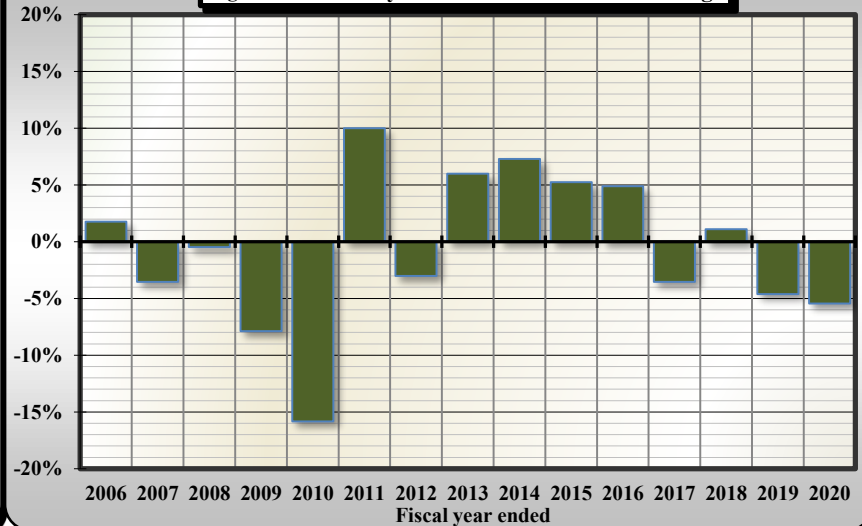


Figure 18.2 Primary Forest Products Tax % Change



**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 [\$] |
|-----------------------------|----------------------|---|----------------------|---|-------------------|--------------------------------------|-------------------|--------------------------------------|-----------------------------|
| | Number of board feet | Computed tax due [50¢ per 1,000 board ft.] [\$] | Number of board feet | Computed tax due [40¢ per 1,000 board ft.] [\$] | Number of cords | Computed tax due [20¢ per cord] [\$] | Number of cords | Computed tax due [12¢ per cord] [\$] | |
| Fiscal year 2015-16: | | | | | | | | | |
| 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 |
| Total..... | 1,759,232,429 | 879,616 | 447,488,988 | 178,996 | 3,549,583 | 709,917 | 1,459,782 | 175,174 | 1,943,702 |
| Fiscal year 2016-17: | | | | | | | | | |
| 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 |
| Total..... | 1,573,231,094 | 786,616 | 438,620,932 | 175,448 | 3,840,418 | 768,084 | 980,609 | 117,673 | 1,847,821 |
| Fiscal year 2017-18: | | | | | | | | | |
| 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 |
| Total..... | 1,529,888,502 | 764,944 | 408,596,995 | 163,439 | 4,111,690 | 822,338 | 1,591,273 | 190,953 | 1,941,674 |
| Fiscal year 2018-19: | | | | | | | | | |
| 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 |
| Total..... | 1,537,002,226 | 768,501 | 401,537,393 | 160,615 | 3,935,150 | 787,030 | 1,398,755 | 167,851 | 1,883,997 |
| Fiscal year 2019-20: | | | | | | | | | |
| September 30, 2019 | 442,728,906 | 221,364 | 115,473,307 | 46,189 | 1,292,819 | 258,564 | 354,873 | 42,585 | 568,702 |
| December 31, 2019 | 373,014,598 | 186,507 | 93,199,902 | 37,280 | 857,645 | 171,529 | 259,236 | 31,108 | 426,425 |
| March 31, 2020 | 396,514,429 | 198,257 | 84,440,279 | 33,776 | 496,292 | 99,258 | 178,016 | 21,362 | 352,654 |
| June 30, 2020 | 337,872,790 | 168,936 | 77,784,191 | 31,114 | 1,271,749 | 254,350 | 278,575 | 33,429 | 487,829 |
| Total..... | 1,550,130,723 | 775,065 | 370,897,679 | 148,359 | 3,918,505 | 783,701 | 1,070,700 | 128,484 | 1,835,609 |

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 2019 tax year -as of January 1, 2019- [standard/general apportionment formula] | Special rates or notes | Pop-ulation 7/1/2020 [1,000s] | State Tax Collections Fiscal Year 2020† | | | | | | | | | | | |
|-------------|--|---|-------------------------------|---|-----------------------------------|-------------|------|-----------------------|-----------------------------------|-----------------|---------------------|-----------------------------------|-----------------|--|-----------------|
| | | | | 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% [Double weighted sales] | rate applicable to financial inst.; gross sales option may apply; federal tax deductibility | 4,922 | 754,272 | 6.26% | 153.26 | 24 | 4,274,052 | 35.48% | 868.44 | 2,980,152 | 24.74% | 605.53 | 12,044,879 | 2,447.38 |
| 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. | 731 | 162,611 | 12.34% | 222.40 | 12 | - | - | - | - | - | - | 1,318,156 | 1,802.83 |
| Arizona | 4.9% [Sales/double weighted sales] | rate applicable to financial inst.; minimum tax: \$50 | 7,421 | 523,062 | 2.94% | 70.48 | 40 | 4,530,410 | 25.47% | 610.45 | 8,861,931 | 49.82% | 1,194.10 | 17,787,240 | 2,396.75 |
| Arkansas | 1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [Double weighted sales] | rates applicable to financial inst. | 3,031 | 469,029 | 4.57% | 154.77 | 23 | 2,914,939 | 28.42% | 961.86 | 3,691,920 | 36.00% | 1,218.25 | 10,255,155 | 3,383.96 |
| California | 8.84% [Sales] | 10.84% rate applicable to financial inst.; minimum tax: \$800 | 39,368 | 9,817,957 | 5.71% | 249.39 | 8 | 84,412,243 | 49.09% | 2,144.18 | 43,650,233 | 25.38% | 1,108.77 | 171,964,222 | 4,368.11 |
| Colorado | 4.63% [Sales] | rate applicable to financial inst.; gross sales option may apply | 5,808 | 696,612 | 4.62% | 119.95 | 29 | 7,539,184 | 50.01% | 1,298.13 | 3,400,110 | 22.56% | 585.45 | 15,074,484 | 2,595.59 |
| Connecticut | 7.5% or 0.31% tax on capital holdings (maximum tax of \$1M) 10% surcharge applies if gross income=>\$100M and tax liability exceeds \$250 (minimum tax) [Sales] | rate applicable to financial inst.; minimum tax: \$250 | 3,557 | 2,062,263 | 11.21% | 579.77 | 1 | 8,177,456 | 44.44% | 2,298.97 | 4,581,615 | 24.90% | 1,288.05 | 18,400,534 | 5,173.04 |
| Delaware | 8.7% [3-factor] | 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 | 987 | 244,913 | 5.38% | 248.19 | 9 | 1,685,848 | 37.01% | 1,708.38 | - | - | - | 4,555,474 | 4,616.37 |
| Florida | 4.458% [Double weighted sales] | rate applicable to financial inst. less \$50K, or the sum of adjusted federal income apportioned to the state plus nonbusiness income allocated to the state | 21,733 | 2,481,710 | 5.76% | 114.19 | 30 | - | - | - | 26,960,208 | 62.53% | 1,240.50 | 43,117,933 | 1,983.96 |
| Georgia | 5.75% [Sales] | rate applicable to financial inst. | 10,710 | 984,087 | 4.14% | 91.88 | 36 | 11,704,328 | 49.26% | 1,092.84 | 6,163,508 | 25.94% | 575.49 | 23,760,988 | 2,218.58 |
| 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% | 1,407 | 43,679 | 0.57% | 31.04 | 45 | 2,359,093 | 30.61% | 1,676.68 | 3,697,191 | 47.97% | 2,627.70 | 7,707,502 | 5,477.95 |
| Idaho | 6.925% [Double weighted sales] | rate applicable to financial inst.; minimum tax: \$20; add'l \$10 Permanent Building Fund Tax as applicable; gross sales option may apply | 1,827 | 245,969 | 4.66% | 134.64 | 28 | 1,913,459 | 36.22% | 1,047.37 | 2,099,543 | 39.74% | 1,149.23 | 5,282,551 | 2,891.52 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets -as of January 1, 2019- [standard/general apportionment formula] | Special rates or notes | Pop- ulation 7/1/2020 [1,000s] | State Tax Collections Fiscal Year 2020† | | | | | | | | | | | |
|---------------|--|--|--------------------------------|---|------------------------------------|-------------|------|-----------------------|------------------------------------|-----------------|---------------------|------------------------------------|-----------------|--|-----------------|
| | | | | 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 | 7% plus 2.5% personal property replacement tax [Sales] | rates applicable to financial inst. | 12,588 | 3,491,688 | 7.71% | 277.39 | 6 | 17,956,356 | 39.65% | 1,426.52 | 11,861,155 | 26.19% | 942.29 | 45,284,625 | 3,597.58 |
| Indiana | 5.75% [5.5% on 7/1/19] [Sales] | financial inst.: 6.25% | 6,755 | 756,866 | 3.38% | 112.05 | 31 | 8,303,278 | 37.11% | 1,229.21 | 8,233,400 | 36.80% | 1,218.87 | 22,374,096 | 3,312.25 |
| Iowa | 6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales] | 5% franchise tax rate applicable to financial inst.; 50% federal tax deductibility | 3,164 | 620,486 | 5.82% | 196.14 | 19 | 3,960,027 | 37.14% | 1,251.76 | 3,546,984 | 33.27% | 1,121.20 | 10,661,437 | 3,370.07 |
| 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. | 2,914 | 433,931 | 4.49% | 148.92 | 25 | 3,380,030 | 34.99% | 1,160.01 | 3,414,591 | 35.35% | 1,171.87 | 9,659,846 | 3,315.20 |
| Kentucky | 5% [Sales] | corporations with gross receipts/ gross profits>\$3M subject to LLET | 4,477 | 639,200 | 4.78% | 142.77 | 26 | 4,831,399 | 36.13% | 1,079.10 | 4,191,324 | 31.35% | 936.14 | 13,370,578 | 2,986.34 |
| Louisiana | 4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Sales] | rates applicable to financial inst.; federal tax deductibility | 4,645 | 450,449 | 3.96% | 96.97 | 34 | 3,916,190 | 34.41% | 843.04 | 3,571,559 | 31.38% | 768.85 | 11,381,008 | 2,450.00 |
| Maine | 3.5%>\$0; 7.93%>\$350K; 8.33%>\$1,050,000; 8.93%>\$3,500,000 [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 | 1,350 | 216,131 | 4.46% | 160.08 | 21 | 1,843,459 | 38.00% | 1,365.38 | 1,666,718 | 34.36% | 1,234.48 | 4,851,219 | 3,593.12 |
| Maryland | 8.25% [3-factor with sales quadruple weighted] | rate applicable to financial inst. | 6,056 | 1,325,456 | 5.55% | 218.87 | 13 | 10,698,876 | 44.80% | 1,766.71 | 4,936,660 | 20.67% | 815.20 | 23,882,883 | 3,943.80 |
| 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 [Double weighted sales] | 9% rate applies to financial inst. | 6,894 | 2,532,411 | 8.01% | 367.36 | 4 | 17,414,713 | 55.06% | 2,526.22 | 6,815,727 | 21.55% | 988.71 | 31,630,313 | 4,588.38 |
| Michigan | 6% [MBT: repealed effective 1/1/12, except for those taxpayers with certified credits that elect to pay the MBT.] [Sales] | | 9,967 | 812,842 | 2.90% | 81.56 | 38 | 9,029,493 | 32.18% | 905.98 | 9,223,410 | 32.87% | 925.44 | 28,061,998 | 2,815.62 |
| Minnesota | 9.8% plus 5.8% tentative minimum tax ranging from \$0 to \$10,210 based on property, payroll, and sales or receipts attributable to state sources [Sales] | rate applicable to financial inst.; | 5,657 | 1,604,450 | 5.99% | 283.60 | 5 | 10,923,158 | 40.77% | 1,930.79 | 6,435,200 | 24.02% | 1,137.50 | 26,790,884 | 4,735.60 |
| Mississippi | 3%>\$2K; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)] | rates applicable to financial inst. | 2,967 | 421,425 | 5.20% | 142.05 | 27 | 1,861,263 | 22.98% | 627.37 | 3,808,624 | 47.02% | 1,283.75 | 8,099,990 | 2,730.22 |
| Missouri | 6.25% [3-factor/Sales] | 7% rate applicable to financial inst. 50% federal tax deductibility | 6,152 | 364,460 | 2.94% | 59.25 | 42 | 5,901,668 | 47.56% | 959.38 | 3,793,379 | 30.57% | 616.65 | 12,409,761 | 2,017.34 |
| 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 | 1,081 | 186,297 | 5.88% | 172.41 | 20 | 1,338,737 | 42.25% | 1,238.91 | - | - | - | 3,168,411 | 2,932.15 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets for 2019 tax year -as of January 1, 2019- [standard/general apportionment formula] | Special rates or notes | Pop-ulation 7/1/2020 [1,000s] | State Tax Collections Fiscal Year 2020† | | | | | | | | | | | |
|----------------|--|---|-------------------------------|---|-----------------------------------|-------------|------|-----------------------|-----------------------------------|-----------------|---------------------|-----------------------------------|-----------------|--|-----------------|
| | | | | 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] | | 1,938 | 391,164 | 6.68% | 201.89 | 16 | 2,445,647 | 41.75% | 1,262.24 | 2,169,821 | 37.05% | 1,119.88 | 5,857,227 | 3,023.00 |
| New Hampshire | 7.7% Business Profits Tax for gross income>\$50K plus a Business Enterprise Tax of 0.675% on the enterprise base for businesses with gross receipts>\$217K or base >\$108K [Double weighted sales] | rate applicable to financial inst. | 1,366 | 780,672 | 27.31% | 571.39 | 2 | 122,631 | 4.29% | 89.76 | - | - | - | 2,858,212 | 2,091.97 |
| 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] Tax year 2019: surtax of 2.5% applies for corporations with allocated taxable net income>\$1M. [Sales] | rates applicable to financial inst.; minimum tax: \$500 | 8,882 | 3,565,191 | 9.40% | 401.38 | 3 | 15,412,766 | 40.64% | 1,735.21 | 11,068,018 | 29.18% | 1,246.07 | 37,927,482 | 4,269.97 |
| New Mexico | 4.8%>\$0; 5.9%>\$500K [3-factor] | rates applicable to financial inst.; gross sales option may apply | 2,106 | 95,556 | 1.34% | 45.37 | 43 | 1,227,926 | 17.17% | 582.97 | 3,103,765 | 43.41% | 1,473.55 | 7,150,005 | 3,394.55 |
| New York | 6.5% of ENI base (certain in-state manufacturers pay 0%, 4.875% for QETCs), or capital stocks tax of 0.05% (0.038% 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] | | 19,337 | 4,824,289 | 5.20% | 249.49 | 7 | 53,659,401 | 57.87% | 2,774.99 | 15,965,689 | 17.22% | 825.66 | 92,720,854 | 4,795.05 |
| North Carolina | 2.5% [Sales] | rate applicable to financial inst. | 10,601 | 662,343 | 2.34% | 62.48 | 41 | 12,505,906 | 44.19% | 1,179.71 | 8,473,886 | 29.94% | 799.36 | 28,303,127 | 2,669.90 |
| North Dakota | 1.41%>\$0; 3.55%>\$25K; 4.31%>\$50K [3-factor/] | rates applicable to financial inst. | 765 | 81,490 | 1.88% | 106.48 | 33 | 376,864 | 8.69% | 492.43 | 1,067,967 | 24.63% | 1,395.47 | 4,336,232 | 5,665.99 |
| 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] | 11,693 | 3,683 | 0.01% | 0.31 | 46 | 8,284,983 | 27.09% | 708.53 | 12,864,718 | 42.07% | 1,100.19 | 30,581,546 | 2,615.32 |
| Oklahoma | 6% [3-factor] | rate applicable to financial inst. | 3,981 | 301,574 | 2.94% | 75.76 | 39 | 3,364,947 | 32.81% | 845.30 | 2,960,531 | 28.86% | 743.71 | 10,256,615 | 2,576.53 |
| Oregon | 6.6%>\$0; 7.6%>\$1M [Sales] | rate applicable to financial inst.; gross sales option may apply or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales | 4,242 | 892,484 | 6.99% | 210.42 | 15 | 8,635,668 | 67.60% | 2,035.99 | - | - | - | 12,774,909 | 3,011.88 |
| Pennsylvania | 9.99% [Sales] | | 12,783 | 2,510,056 | 6.17% | 196.36 | 18 | 12,372,183 | 30.41% | 967.84 | 11,630,402 | 28.59% | 909.82 | 40,684,520 | 3,182.64 |
| Rhode Island | 7% [Sales] | minimum tax: \$400 | 1,057 | 213,303 | 6.05% | 201.78 | 17 | 1,241,856 | 35.21% | 1,174.75 | 1,157,312 | 32.81% | 1,094.77 | 3,526,786 | 3,336.21 |
| South Carolina | 5% [Sales] | 4.5% rate applicable to banks; 6% rate applicable to savings & loans after 1st 3 years of operation | 5,218 | 505,025 | 4.28% | 96.78 | 35 | 5,095,531 | 43.20% | 976.52 | 3,565,480 | 30.23% | 683.30 | 11,794,684 | 2,260.37 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets for 2019 tax year -as of January 1, 2019- [standard/general apportionment formula] | Special rates or notes | Pop-ulation 7/1/2020 [1,000s] | State Tax Collections Fiscal Year 2020† | | | | | | | | | | | |
|------------------------|--|---|-------------------------------|---|-----------------------------------|---------------------------|----------|-----------------------|-----------------------------------|-----------------------------|---------------------|-----------------------------------|---------------------------|--|-----------------------------|
| | | | | 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 | | | | | | | | |
| South Dakota | - [see note] | 6%-0.25% on net income of financial inst., banks; minimum tax: \$200 per location | 893 | 37,459 | 1.86% | 41.96 | 44 | - | - | - | 1,204,351 | 59.67% | 1,349.08 | 2,018,423 | 2,260.99 |
| Tennessee | 6.5% [3-factor with sales triple weighted] | rate applicable to financial inst. | 6,887 | 1,504,881 | 8.97% | 218.52 | 14 | 57,642 | 0.34% | 8.37 | 9,708,042 | 57.87% | 1,409.65 | 16,775,270 | 2,435.85 |
| Utah | 4.95% [Sales] | rate applicable to financial inst.; minimum tax: \$100 | 3,250 | 360,203 | 4.13% | 110.84 | 32 | 3,734,504 | 42.77% | 1,149.12 | 3,105,441 | 35.57% | 955.56 | 8,731,412 | 2,686.69 |
| Vermont | 6%>\$0; 7%>\$10K; 8.5%>\$25K [Double weighted sales] | minimum tax: \$300-\$750 depending on gross receipts value; (\$75 for small farm corporations) | 623 | 141,623 | 4.14% | 227.20 | 11 | 762,641 | 22.30% | 1,223.46 | 431,582 | 12.62% | 692.36 | 3,419,990 | 5,486.49 |
| Virginia | 6% [Double weighted sales] | 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. | 8,591 | 1,362,172 | 4.85% | 158.57 | 22 | 14,996,649 | 53.44% | 1,745.71 | 5,720,715 | 20.38% | 665.93 | 28,064,536 | 3,266.90 |
| West Virginia | 6.5% [Double weighted sales] | rate applicable to financial inst. | 1,785 | 151,989 | 2.78% | 85.16 | 37 | 1,947,946 | 35.62% | 1,091.42 | 1,386,571 | 25.35% | 776.88 | 5,468,925 | 3,064.19 |
| 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. | 5,833 | 1,441,416 | 7.17% | 247.13 | 10 | 8,514,409 | 42.33% | 1,459.78 | 5,836,215 | 29.01% | 1,000.61 | 20,114,894 | 3,448.67 |
| Total 46 states | | | 287,996 | 52,168,829 | 5.46%^a | 181.14^a | - | 385,629,759 | 40.33%^a | 1,339.01^a | 279,005,648 | 29.18%^a | 968.78^a | 956,261,816 | 3,320.40^a |

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 reporting corporate income tax revenue to the U.S. Census Bureau, 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 regressive, 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 \$1.18M. 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, 2020 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. ^aWeighted 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 \$21,305,948.48 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, 2020 (NST-EST2020-01). December 2020 release. U.S. Census Bureau. 2020 Annual Survey of State Government Tax Collections Detailed Table, April 14, 2021 release. Federation of Tax Administrators; Commerce Clearing House; Informational Papers, Wisconsin LFB; 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 | Gross collections [S] | Refunds [S] | Corporate Income Tax Net Collections Before & After Transfers | | | | | | | Net collections to General Fund [S] | Year-over-year % change | | | |
|-------------|-----------------------|-------------|---|--|---|---|--|----------------------------------|-------------------------------------|-------------------------------------|------------------------------|--------------------|----------------------------------|------------------------|
| | | | 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] | | | | | | |
| 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 | 146,701 | 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 | 215,449 | 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 | 118,458 | 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 | 493,596 | 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 | 224,332 | 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 | 186,337 | 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) | 207,342 | 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 | 306,857 | 3,720,077 | 1,356,856,207 | -0.81% | -31.23% | 5.82% | 13.86% | |
| 2014-15 | 1,568,418,204 | 237,987,277 | 1,330,430,927 | - | - | 10,392 | 208,182 | 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 | 284,560 | 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 | 306,140 | 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 | 304,089 | 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 | 1,176,983 | 5,931,942 | 830,454,523 | 11.97% | 8.64% | 12.76% | 12.37% | |
| 2019-20 | 887,567,902 | 224,781,277 | 662,786,625 | - | - | 21,545 | 443,145 | 4,562,564 | 657,759,371 | -13.87% | 16.54% | -20.87% | -20.80% | |

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. Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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. Corporate 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%† | |
| | Tax year 1993: 2%† | |
| | Tax year 1992: 3%† | |
| | Tax year 1994: 1%† | |
| 7.5% | Tax year 1997 | |
| 7.25% | Tax year 1998 | |
| 7% | Tax year 1999 | |
| 6.9% | Tax years 2000-2013 [Tax years 2009, 2010: 3%†] | |
| 6% | Tax year 2014 | |
| 5% | Tax year 2015 | |
| 4% | Tax year 2016 | |
| 3% | Tax years 2017-2018 | |
| 2.5% | Tax year 2019 | |

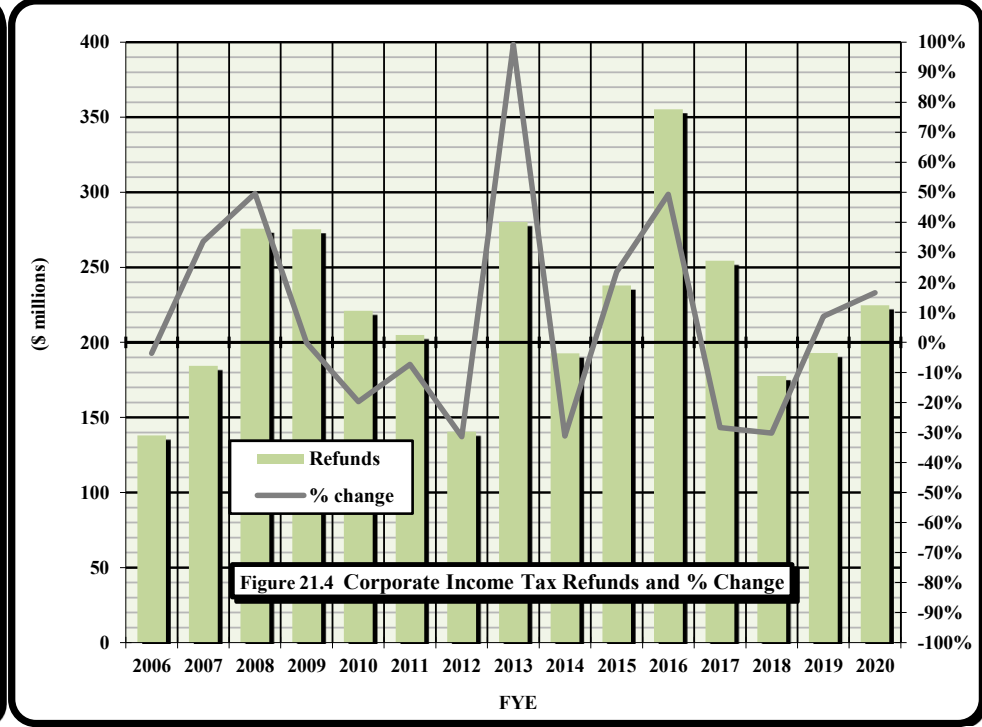
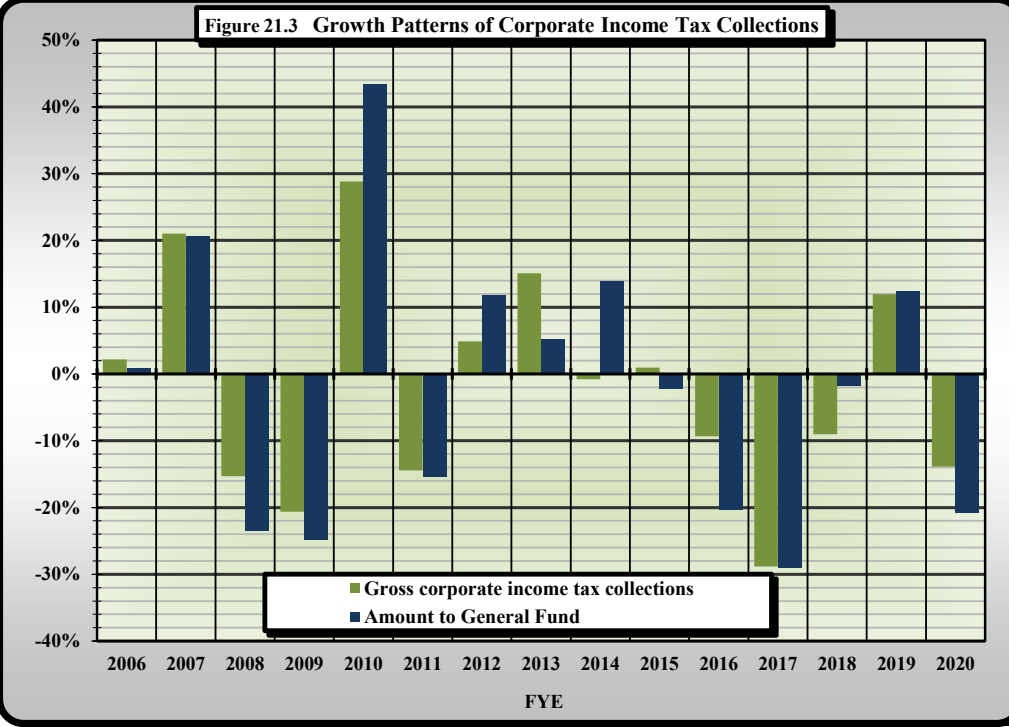
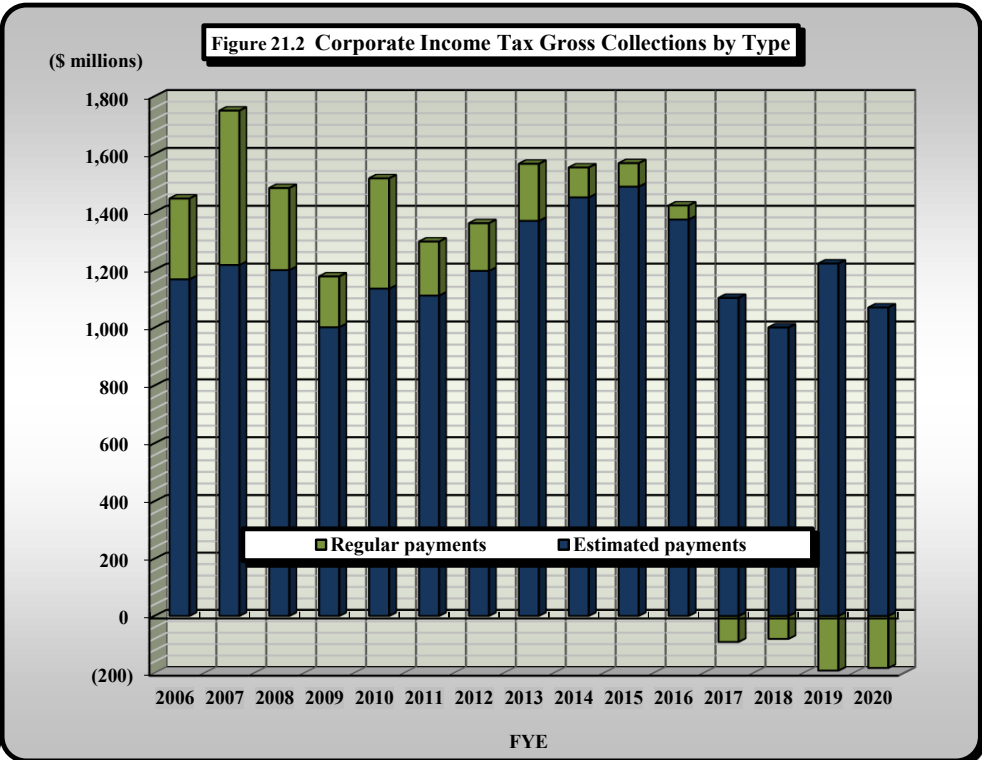
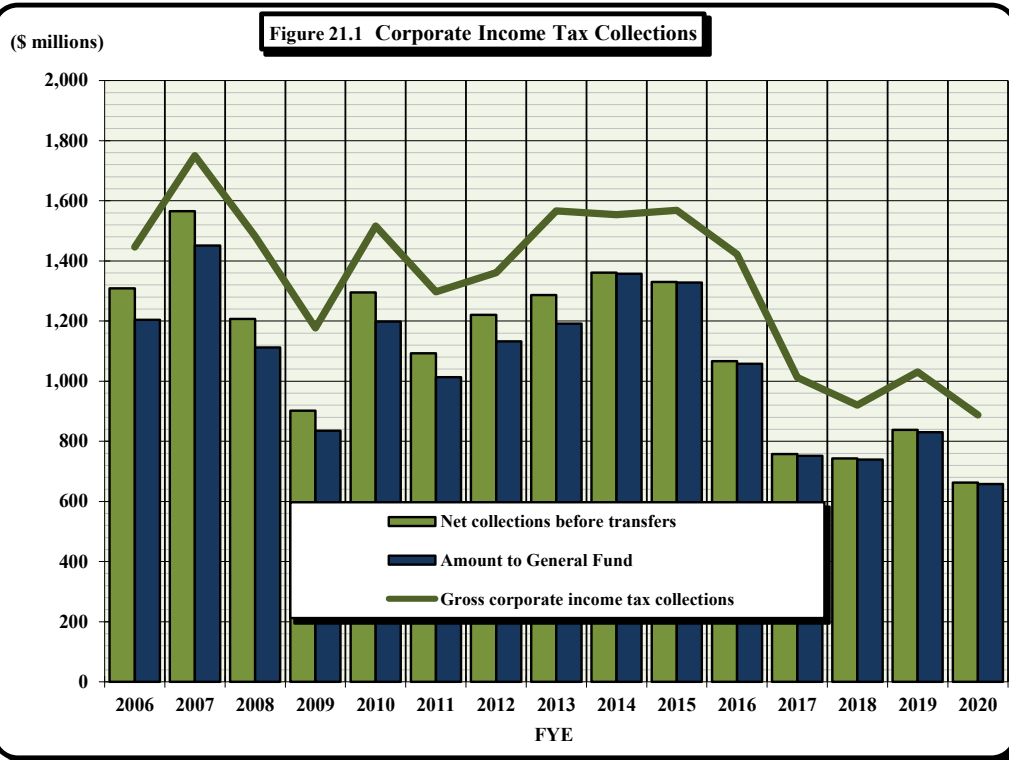


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

| State | Federal tax deductibility | Filing system [‡] /Relation to [Federal IRC] | Calculation Starting Point Tax Base | Marginal rates and tax brackets by filing status for 2019 tax year [as of January 1, 2019] [Refer to footnotes as applicable] | Standard deduction/personal exemption amounts in effect for 2019 tax year [as of January 1, 2019] | | | | | Pop-ulation as of 7/1/2020 [1,000s] | Individual income tax collections fiscal year 2020 [†] | | | Personal income calendar year 2019 | | 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 | State AGI | 2%>\$0; 4%>\$500; 5%>\$3K [IRC incorporated by reference as currently amended to extent of provisions directly referenced by state code] | \$2,500- \$2,000* | \$7,500- \$4,000* | \$1,500 | \$3,000 | \$300- \$1,000 [†] | 4,922 | 4,274,052 | 868.44 | 34 | 215,930,400 | 43,996 | 1.98% | 31 |
| | | | | * [amounts vary based on state AGI, filing status] † [amounts vary based on state AGI] | | | | | | | | | | | | | |
| Arizona | no | Joint | Fed AGI | 2.59%>\$0; 3.34%>\$26,500; 4.17%>\$53,000; 4.5%>\$159,000 [IRC incorporated by reference as of January 1, 2019] | \$12,200 [†] | \$24,400 [†] | - | - | - | 7,421 | 4,530,410 | 610.45 | 39 | 334,023,900 | 45,808 | 1.36% | 39 |
| | | | | † [standard deduction is increased by 25% of total eligible charitable contributions] MFJ, HH: same rates apply to income bracket ranges \$53,000-\$318,000 [community property state] | | | | | | | | | | | | | |
| Arkansas | no | Joint/ Combined | State AGI | 2%>\$4,599; 3%>\$9,099; 3.4%>\$13,699; 5%>\$22,599; 6.0%>\$37,899; 6.9%>\$80,800 [Certain IRC provisions adopted as amended through specified dates] | \$2,200 | \$4,400 | \$26 [tc] | \$52 [tc] | \$26 [tc] | 3,031 | 2,914,939 | 961.86 | 31 | 135,302,700 | 44,788 | 2.15% | 28 |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | |
| California | no | Joint | Fed AGI | 1%>\$0; 2%>\$8,809; 4%>\$20,883; 6%>\$32,960; 8%>\$45,753; 9.3%>\$57,824; 10.3%>\$295,373; 11.3%>\$354,445; 12.3%>\$590,742 additional 1% tax>\$1M taxable income for mental health [IRC incorporated as of January 1, 2015 with modifications] | \$4,537 | \$9,074 | \$122 [tc] | \$244 [tc] | \$378 [tc] | 39,368 | 84,412,243 | 2,144.18 | 4 | 2,544,235,000 | 64,513 | 3.32% | 4 |
| | | | | MFJ: same rates apply to income bracket ranges \$17,618-\$1,181,484; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$17,629-\$803,410; add'l 1% tax>\$1M [community property state] | | | | | | | | | | | | | |
| Colorado | no | Joint | Fed TI | 4.5% of Colorado taxable income [IRC incorporated by reference as currently amended] | \$12,200 | \$24,400 | - | - | - | 5,808 | 7,539,184 | 1,298.13 | 15 | 350,390,100 | 60,848 | 2.15% | 29 |
| Connecticut | no | Joint | Fed AGI | 3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.9%>\$250K; 6.99%>\$500K [IRC incorporated by reference as currently amended] | \$15,000- \$0 [†] | \$24,000- \$0 [†] | 0-75% [†] [tc] | 0-75% [†] [tc] | - | 3,557 | 8,177,456 | 2,298.97 | 3 | 270,282,800 | 75,794 | 3.03% | 7 |
| | | | | † [standard deduction (based on filing status and state AGI) is phased out for higher income levels; personal tax credit ranging from 0-75% of tax (based on filing status and state AGI) is phased out for higher income levels] | | | | | | | | | | | | | |
| Delaware | no | Joint/ Combined | Fed AGI | 2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.6%>\$60K [IRC incorporated by reference as currently amended] | \$3,250 | \$6,500 | \$110 [tc] | \$220 [tc] | \$110 [tc] | 987 | 1,685,848 | 1,708.38 | 10 | 52,537,600 | 53,793 | 3.21% | 6 |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | |
| Georgia | no | Joint | Fed AGI | 1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 5.75%>\$7,000 [IRC incorporated by reference as of March 27, 2020, with modifications] | \$4,600 | \$6,000 | \$2,700 | \$7,400 | \$3,000 | 10,710 | 11,704,328 | 1,092.84 | 25 | 518,278,000 | 48,765 | 2.26% | 24 |
| | | | | MFS: same rates apply to income bracket ranges \$500-\$5K MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K | | | | | | | | | | | | | |

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 2019 tax year [as of January 1, 2019] [Refer to footnotes as applicable] | Standard deduction/personal exemption amounts in effect for 2019 tax year [as of January 1, 2019] | | | | | Population as of 7/1/2020 [1,000s] | Individual income tax collections fiscal year 2020 [†] | | | Personal income calendar year 2019 | | 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 | | | | |
| Massachusetts | no | Joint | State AGI | 5.05% or 12% (short-term capital gains and certain long term capital gains) | - | - | \$4,400 | \$8,800 | \$1,000 | 6,894 | 17,414,713 | 2,526.22 | 2 | 506,614,200 | 73,477 | 3.44% | 3 |
| [IRC incorporated as amended on January 1, 2005, with exceptions]] | | | | | | | | | | | | | | | | | |
| Michigan | no | Joint | Fed AGI | 4.25% | - | - | \$4,400 | \$8,800 | \$4,400/ \$1,500 | 9,967 | 9,029,493 | 905.98 | 33 | 492,022,200 | 49,277 | 1.84% | 33 |
| [IRC incorporated as amended on January 1, 2018 or IRC in effect for current taxable year.] | | | | | | | | | | | | | | | | | |
| Minnesota | no | Joint | Fed TI | 5.35%>\$0; 6.80%>\$26,520; 7.85%>\$87,110; 9.85%>\$161,720 [applicable for S] HH: same rates apply to income bracket ranges \$32,650-\$214,980 MFJ: same rates apply to income bracket ranges \$38,770-\$269,010 MFS: same rates apply to income bracket ranges \$19,385-\$134,505 | \$12,200 | \$24,400 | - | - | \$4,250 | 5,657 | 10,923,158 | 1,930.79 | 6 | 329,523,900 | 58,426 | 3.31% | 5 |
| [IRC adopted as amended through December 31, 2018] [personal exemption is phased out at higher incomes based on state income thresholds] | | | | | | | | | | | | | | | | | |
| Mississippi | no | Joint/ Combined | State AGI | 3%>\$2K; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS] | \$2,300 | \$4,600 | \$6,000 | \$12,000 | \$1,500 | 2,967 | 1,861,263 | 627.37 | 38 | 116,335,800 | 39,062 | 1.60% | 37 |
| [IRC not incorporated] | | | | | | | | | | | | | | | | | |
| Missouri | yes ^{††} | Combined | Fed AGI | 1.5%>\$105; 2%>\$1,053; 2.5%>\$2,106 3%>\$3,159; 3.5%>\$4,212; 4%>\$5,265; 4.5%>\$6,318; 5%>\$7,371; 5.4%>\$8,424 [applicable for S, HH, MFJ, MFS] | \$12,200 | \$24,400 | - | - | - | 6,152 | 5,901,668 | 959.38 | 32 | 300,546,000 | 48,945 | 1.96% | 32 |
| [IRC incorporated by reference as currently amended] | | | | | | | | | | | | | | | | | |
| Montana | yes ^{††} | Joint/ Combined | Fed AGI | 1%>\$0; 2%>\$3 1K; 3%>\$5.4K; 4%>\$8.2K; 5%>\$11.1K; 6%>\$14.3K; 6.9%>\$18.4K [applicable for S, HH, MFJ, MFS] | \$4,710- \$2,090 [†] | \$9,420- \$4,180 [†] | \$2,510 | \$5,020 | \$2,510 | 1,081 | 1,338,737 | 1,238.91 | 18 | 53,612,600 | 50,099 | 2.50% | 16 |
| [IRC incorporated by reference as currently amended] [applicable for S, HH, MFJ, MFS] †[20% of AGI with minimum/maximum amounts as shown] | | | | | | | | | | | | | | | | | |
| Nebraska | no | Joint | Fed AGI | 2.46%>\$0; 3.51%>\$3,230; 5.01%>\$19,330; 6.84%>\$31,160 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$6,020-\$46,200 MFJ: same rates apply to income bracket ranges \$6,440-\$62,320 | \$6,900 | \$13,800 | \$137 | \$274 | \$137 | 1,938 | 2,445,647 | 1,262.24 | 16 | 104,430,200 | 54,037 | 2.34% | 22 |
| [IRC incorporated by reference as currently amended] [tc] [tc] [tc] | | | | | | | | | | | | | | | | | |
| New Hampshire | no | Joint | Interest, dividends | 5% applies to taxable interest/dividend income | - | - | \$2,400 | \$4,800 | - | 1,366 | 122,631 | 89.76 | 42 | 86,797,500 | 63,785 | 0.14% | 42 |
| [IRC incorporated] | | | | | | | | | | | | | | | | | |
| New Jersey | no | Joint | State GI | 1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K 10.75%>\$5M [applicable for S, MFS] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K; 10.75%>\$5M [applicable for HH, MFJ] | - | - | \$1,000 | \$2,000 | \$1,500/ \$1,000 | 8,882 | 15,412,766 | 1,735.21 | 9 | 619,065,800 | 69,626 | 2.49% | 17 |
| [IRC not incorporated] | | | | | | | | | | | | | | | | | |
| New Mexico | no | Joint | Fed AGI | 1.7%>\$0; 3.2%>\$5.5K; 4.7%>\$11K; 4.9%>\$16K; [applicable for S] †[exemption eliminated for higher incomes] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K [community property state] | \$12,200 | \$24,400 | \$0- \$2,500 [†] | \$0- \$5,000 [†] | \$0- \$2,500 [†] | 2,106 | 1,227,926 | 582.97 | 40 | 90,539,200 | 43,121 | 1.36% | 40 |
| [IRC incorporated by reference as currently amended] | | | | | | | | | | | | | | | | | |

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 2019 tax year [as of January 1, 2019] [Refer to footnotes as applicable] | Standard deduction/personal exemption amounts in effect for 2019 tax year [as of January 1, 2019] | | | | | Population as of 7/1/2020 [1,000s] | Individual income tax collections fiscal year 2020 [†] | | | Personal income calendar year 2019 | | 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 [IRC not incorporated by reference] | no | Joint | Fed AGI | 4%>\$0; 4.5%>\$8,500; 5.25%>\$11,700; 5.9%>\$13,900; 6.21%>\$21,400; 6.49%>\$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 | 19,337 | 53,659,401 | 2,774.99 | 1 | 1,361,472,700 | 69,951 | 3.94% | 1 |
| North Carolina [IRC incorporated by reference as of May 1, 2020] | no | Joint | Fed AGI | 5.25% | \$10,000 | \$20,000 | - | - | - | 10,601 | 12,505,906 | 1,179.71 | 21 | 500,496,900 | 47,660 | 2.50% | 15 |
| North Dakota [IRC incorporated by reference as currently amended] | no | Joint | Fed TI | 1.10%>\$0; 2.04%>\$39,450; 2.27%>\$95,500; 2.64%>\$199,250; 2.90%>\$433,200 [applicable for S] HH: same rates apply to income bracket ranges \$52,850-\$433,200 MFJ: same rates apply to income bracket ranges \$65,900-\$433,200 MFS: same rates apply to income bracket ranges \$32,950-\$216,600 | \$12,200 | \$24,400 | - | - | - | 765 | 376,864 | 492.43 | 41 | 44,420,200 | 58,163 | 0.85% | 41 |
| Ohio [For taxable year ending after March 30, 2018, but before March 27, 2020, taxpayer may irrevocably elect to incorporate IRC or other federal laws that were in effect for federal income purposes for that taxable year] | no | Joint | Fed AGI | 2.85%>\$21,750; 3.326%>\$43,450; 3.802%>\$86,900; 4.413%>\$108,700; 4.797%>\$217,400 [applicable for S, HH, MFJ, MFS] | - | - | \$1,850- \$2,350 [†] | \$3,700- \$4,700 [†] | \$1,850- \$2,350 [†] | 11,693 | 8,284,983 | 708.53 | 37 | 587,177,300 | 50,201 | 1.41% | 38 |
| Oklahoma [IRC incorporated by reference as currently amended] | no | Joint | 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 | 3,981 | 3,364,947 | 845.30 | 35 | 191,366,800 | 48,317 | 1.76% | 35 |
| Oregon [IRC incorporated as of December 31, 2018 for tax years after 2018] | yes ^{††} | Joint | Fed TI | 5%>\$0; 7%>\$3,550; 9%>\$8,900; 9.9%>\$125,000 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$7.1K-\$250K | \$2,270 | \$4,545 | \$206 [†] | \$412 [†] | \$206 [†] | 4,242 | 8,635,668 | 2,035.99 | 5 | 221,186,400 | 52,462 | 3.90% | 2 |
| Pennsylvania [IRC incorporated by reference as amended to January 1, 1997] | 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 | - | - | - | - | - | 12,783 | 12,372,183 | 967.84 | 30 | 737,160,900 | 57,596 | 1.68% | 36 |
| Rhode Island [IRC incorporated by reference as currently amended] | no | Joint | Fed AGI | 3.75%>\$0; 4.75%>\$64,050; 5.99%>\$145,600 [applicable for S, HH, MFJ, MFS] | \$8,750- \$0 [†] | \$17,500 \$0 [†] | \$4,100 [†] | \$8,200 [†] | \$4,100 [†] | 1,057 | 1,241,856 | 1,174.75 | 22 | 59,908,900 | 56,616 | 2.07% | 30 |
| South Carolina [IRC incorporated by reference through December 31, 2020] | no | Joint | Fed TI | 3%>\$3,029; 4%>\$6,059; 5%>\$9,089; 6%>\$12,119; 7%>\$15,159 [applicable for S, HH, MFJ, MFS] | \$12,200 | \$24,400 | - | - | \$4,190 [†] | 5,218 | 5,095,531 | 976.52 | 29 | 234,443,700 | 45,455 | 2.17% | 27 |
| Tennessee [IRC not incorporated] | no | Joint | Interest, dividends | 2% (applies to interest/dividend income) | - | - | \$1,250 | \$2,500 | - | 6,887 | 57,642 | 8.37 | 43 | 334,750,200 | 49,009 | 0.02% | 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 2019 tax year [as of January 1, 2019] [Refer to footnotes as applicable] | Standard deduction/personal exemption amounts in effect for 2019 tax year [as of January 1, 2019] | | | | | Population as of 7/1/2020 [1,000s] | Individual income tax collections fiscal year 2020† | | | Personal income calendar year 2019 | | 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 | 4.95% | \$12,200 | \$24,400 | - | - | \$579 | 3,250 | 3,734,504 | 1,149.12 | 24 | 157,335,000 | 49,115 | 2.37% | 21 |
| [IRC incorporated by reference as currently amended] †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. [tc]† [tc]† | | | | | | | | | | | | | | | | | |
| Vermont | no | Joint | Fed AGI | 3.35%>\$0; 6.6%>\$39,600; 7.6%>\$96,000; 8.75%>\$200,200 [applicable for S] | \$6,150 | \$12,300 | \$4,250 | \$8,500 | \$4,250 | 623 | 762,641 | 1,223.46 | 20 | 34,569,600 | 55,396 | 2.21% | 25 |
| [IRC incorporated by reference as of December 31, 2019] HH: same rates apply to income bracket ranges \$53,100-\$221,950 MFJ/CUFJ: same rates apply to income bracket ranges \$66,150-\$243,750 MFS/CUFS: same rates apply to income bracket ranges \$33,075-\$121,875 | | | | | | | | | | | | | | | | | |
| Virginia | no | Joint | Fed AGI | 2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS] | \$4,500 | \$9,000 | \$930 | \$1,860 | \$930 | 8,591 | 14,996,649 | 1,745.71 | 8 | 502,600,800 | 58,738 | 2.98% | 9 |
| [IRC incorporated by reference as of December 31, 2019, effective February 17, 2020] | | | | | | | | | | | | | | | | | |
| 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, MFS: same rates apply to income bracket ranges \$4,999-\$29,999] | - | - | \$2,000 | \$4,000 | \$500/\$2,000 | 1,785 | 1,947,946 | 1,091.42 | 26 | 76,299,500 | 42,500 | 2.55% | 13 |
| [IRC and federal laws relating to determination of federal taxable income in effect after December 31, 2019, and before March 12, 2021, adopted for purposes of computing taxable income. For tax years that began before the conformity date, the law in effect for each of those years applies to that year] | | | | | | | | | | | | | | | | | |
| Wisconsin | no | Joint | Fed AGI | 3.86%>\$0; 5.04%>\$11,760; 6.27%>\$23,520; 7.65%>\$258,950 [applicable for S, HH] | \$10,860-\$0† | \$20,110-\$0† | \$700 | \$1,400 | \$700 | 5,833 | 8,514,409 | 1,459.78 | 12 | 308,224,400 | 52,918 | 2.76% | 11 |
| [IRC incorporated as amended to December 31, 2017, with modifications, for taxable years beginning after 2017 and before 2021] †[deduction begins declining scale phase out to \$0 for single filers at \$15,659; joint filers at \$22,599] MFJ: same rates apply to income bracket ranges \$15,680-\$345,270 MFS: same rates apply to income bracket ranges \$7,840-\$172,630 [community property state] | | | | | | | | | | | | | | | | | |
| Total 43 states | | | | | | | | | | 264,639 | 385,629,759 | 1,457.19 ^a | - | 14,892,912,900 | 56,362 ^a | 2.59% ^a | - |

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; Tennessee will not impose an individual income tax effective with taxable year 2021. Per capita tax collection amounts are computations based on July 1, 2020 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, 2019 population estimates of the Bureau of the Census.

^aWeighted 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.

tc = 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, 2020 (NST-EST2020-01)*. December 2020 release.

U.S. Census Bureau. *2020 Annual Survey of State Government Tax Collections Detailed Table*, April 14, 2021 release.

U.S. Bureau of Economic Analysis. *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 23, 2021 update.

Commerce Clearing House; Tax Foundation; Informational Papers, Wisconsin LFB; Federation of Tax Administrators; The Tax Institute; Tax Policy Center; Tax Forms

TABLE 22A. FEDERAL ITEMIZED/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2018
[U.S. Individual Income Tax Return Form -1040]

| State | Federal Returns Deduction claimed: | | State | Federal Returns Deduction claimed: | |
|---------------|---------------------------------------|---------------|-----------------|---------------------------------------|---------------|
| | Itemized % | Standard % | | Itemized % | Standard % |
| Alabama | 8.55% | 91.45% | Missouri | 7.75% | 92.25% |
| Arizona | 10.95% | 89.05% | Montana | 8.91% | 91.09% |
| Arkansas | 6.93% | 93.07% | Nebraska | 7.63% | 92.37% |
| California | 17.69% | 82.31% | New Hampshire | 9.91% | 90.09% |
| Colorado | 13.50% | 86.50% | New Jersey | 16.97% | 83.03% |
| Connecticut | 15.15% | 84.85% | New Mexico | 7.28% | 92.72% |
| Delaware | 11.73% | 88.27% | New York | 12.43% | 87.57% |
| Georgia | 13.84% | 86.16% | †North Carolina | 10.29% | 89.71% |
| Hawaii | 13.93% | 86.07% | North Dakota | 5.56% | 94.44% |
| Idaho | 8.95% | 91.05% | Ohio | 6.70% | 93.30% |
| Illinois | 11.26% | 88.74% | Oklahoma | 8.13% | 91.87% |
| Indiana | 6.10% | 93.90% | Oregon | 14.57% | 85.43% |
| Iowa | 7.53% | 92.47% | Pennsylvania | 8.87% | 91.13% |
| Kansas | 8.12% | 91.88% | Rhode Island | 10.59% | 89.41% |
| Kentucky | 6.58% | 93.42% | South Carolina | 9.49% | 90.51% |
| Louisiana | 7.76% | 92.24% | Tennessee | 6.69% | 93.31% |
| Maine | 7.36% | 92.64% | Utah | 14.80% | 85.20% |
| Maryland | 24.03% | 75.97% | Vermont | 7.15% | 92.85% |
| Massachusetts | 14.72% | 85.28% | Virginia | 17.71% | 82.29% |
| Michigan | 7.63% | 92.37% | West Virginia | 4.32% | 95.68% |
| Minnesota | 11.25% | 88.75% | Wisconsin | 7.77% | 92.23% |
| Mississippi | 7.67% | 92.33% | United States | 11.47% | 88.53% |

Source: IRS, Statistics of Income Division, Individual Master File System, August 2020
Tax Year 2018: Historical Table 2 (SOI Bulletin)

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2018 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, 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 was 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 2018, 13% of total returns utilized itemized deductions and 87% claimed the standard deduction based on 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 static snapshot of D-400 form 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 2018:

| | Federal | North Carolina |
|---------|----------|----------------|
| S/MFS: | \$12,000 | \$8,750 |
| MFJ/SS: | \$24,000 | \$17,500 |
| HoH: | \$18,000 | \$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 | |
| 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% | |
| 2019-20.... | 13,683,270,671 | 1,147,120,074 | 12,536,150,597 | 92,465 | - | - | - | - | 428,236 | 30,244,709 | 90,685,847 | 12,414,699,339 | -5.76% | -6.30% | -5.71% | -5.71% | |

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

[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.]

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

| Tax Rate and Standard Deduction Allowance Chart | Individual income tax statutory and withholding tax rates | | | | | | | |
|---|---|----------|----------|----------|----------|----------|----------|--|
| | Tax Year | | | | | | | |
| | TY2020 | TY2019 | TY2018 | TY2017 | TY2016 | TY2015 | TY2014 | |
| 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(a)]

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 | \$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): <u>Federal AGI</u> \$100,000 | \$6,000 | \$5,500 | \$5,000 | |
| | \$21,250 | \$100,000 | 7% | 7% | 7% | 7% | 7% | | | | | |
| | 2% of tax liability | \$100,000 | \$200,000 | 7.75% | 7.75% | 7.75% | 7.75% | | | | | 7% |
| | 2% of tax liability | \$200,000 | \$250,000 | 7.75% | 8% | 8.25% | 7.75% | | | | | 7% |
| | 3% of tax liability | \$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: <u>Federal AGI</u> \$80,000 | \$4,400 | \$4,400 | \$4,400 | |
| | \$17,000 | \$80,000 | 7% | 7% | 7% | 7% | 7% | | | | | |
| | 2% of tax liability | \$80,000 | \$160,000 | 7.75% | 7.75% | 7.75% | 7.75% | | | | | 7% |
| | 2% of tax liability | \$160,000 | \$200,000 | 7.75% | 8% | 8.25% | 7.75% | | | | | 7% |
| | 3% of tax liability | \$200,000 | | 7.75% | 8% | 8.25% | 7.75% | | | | | 7% |
| Single: *Surtax: | \$0 | \$12,750 | 6% | 6% | 6% | 6% | 6% | Single: <u>Federal AGI</u> \$60,000 | \$3,000 | \$3,000 | \$3,000 | |
| | \$12,750 | \$60,000 | 7% | 7% | 7% | 7% | 7% | | | | | |
| | 2% of tax liability | \$60,000 | \$120,000 | 7.75% | 7.75% | 7.75% | 7.75% | | | | | 7% |
| | 2% of tax liability | \$120,000 | \$150,000 | 7.75% | 8% | 8.25% | 7.75% | | | | | 7% |
| | 3% of tax liability | \$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: <u>Federal AGI</u> \$50,000 | \$3,000 | \$2,750 | \$2,500 | |
| | \$10,625 | \$50,000 | 7% | 7% | 7% | 7% | 7% | | | | | |
| | 2% of tax liability | \$50,000 | \$100,000 | 7.75% | 7.75% | 7.75% | 7.75% | | | | | 7% |
| | 2% of tax liability | \$100,000 | \$125,000 | 7.75% | 8% | 8.25% | 7.75% | | | | | 7% |
| | 3% of tax liability | \$125,000 | | 7.75% | 8% | 8.25% | 7.75% | | | | | 7% |

Figure 23.1 Individual Income Tax Collections

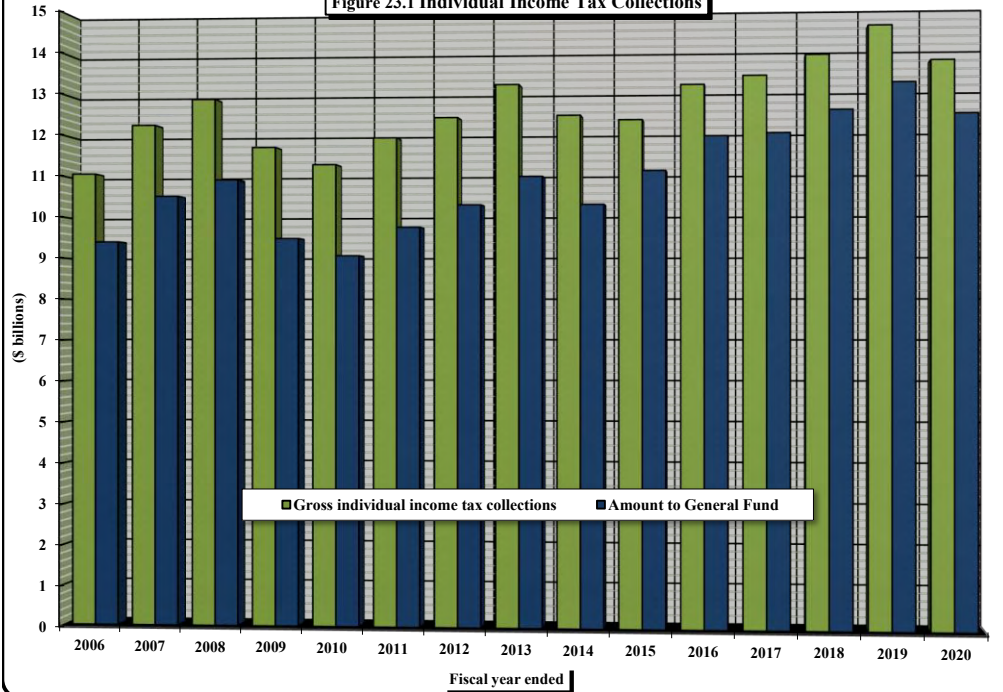


Figure 23.2 Growth Patterns of Individual Income Tax Collections

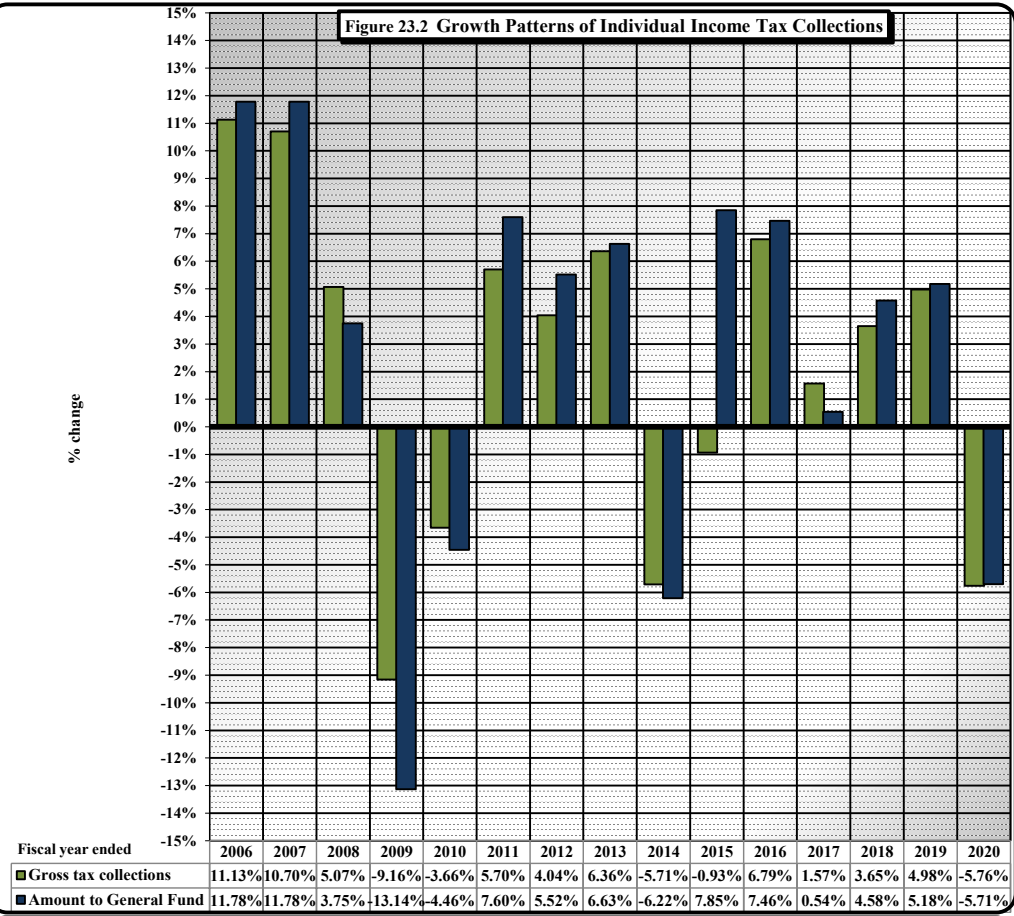


Figure 23.3 Individual Income Tax Refunds and % Change

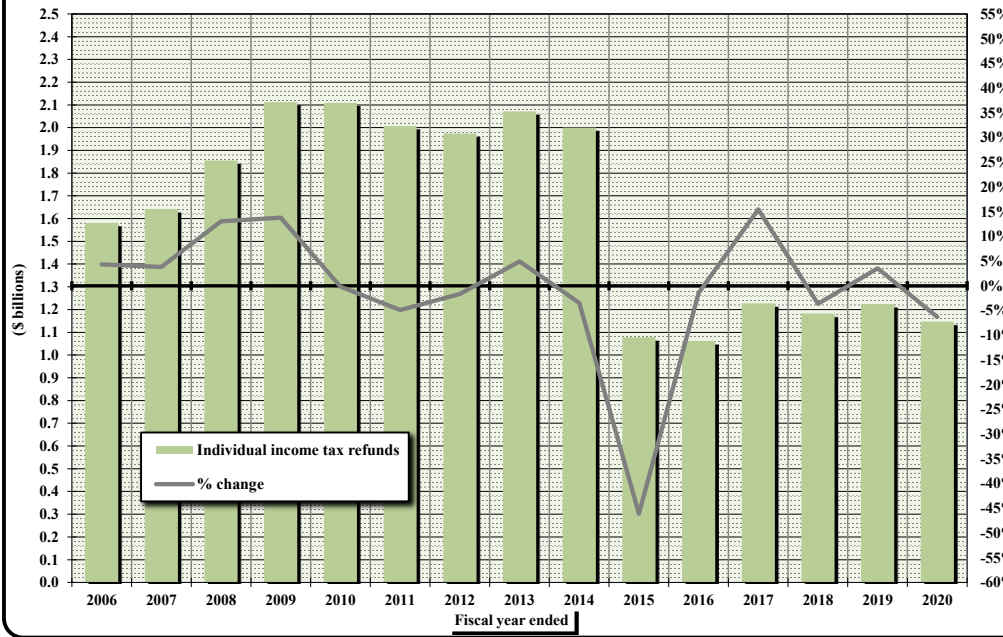


Figure 23.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

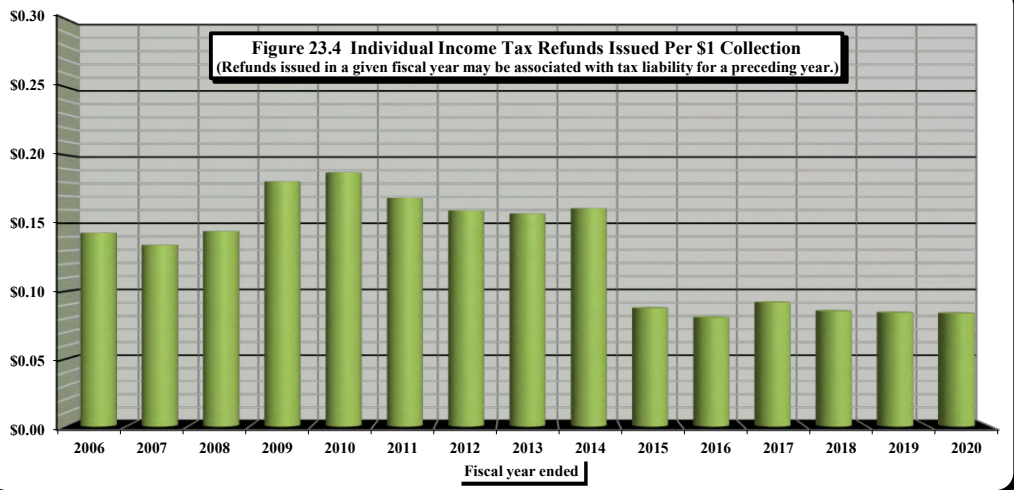


TABLE 24 . INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

| Fiscal year | Withholding payments | | | | | | | | | | | | | | | Final [returns & assessments] | | | Total individual income tax gross collections | |
|-------------|------------------------|------------|-----------------|----------------------|------------|-----------------|--------------------------|------------|-----------------|------------------|------------|-----------------|------------------------|------------|-----------------|-------------------------------|------------|-----------------|---|-----------------|
| | Quarterly | | | Monthly | | | Accelerated | | | Total | | | Estimated | | | 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 | Estimated payments [S] | % of total | Annual % change | | | | | |
| 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 | 70.5% | 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% | 2,501,066,863 | 17.2% | 24.06% | 14,519,423,746 | 4.98% |
| 2019-20.... | 163,674,435 | 1.2% | 6.84% | 915,321,795 | 6.7% | -1.50% | 9,754,474,918 | 71.3% | 1.08% | 10,833,471,148 | 79.2% | 0.94% | 1,147,981,384 | 8.4% | -10.71% | 1,701,818,139 | 12.4% | -31.96% | 13,683,270,671 | -5.76% |

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

[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.

SL2019-169 expands the 4% mandatory withholding requirement to new categories of non-wage compensation. The changes are effective for non-wage compensation paid on or after January 1, 2020.

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

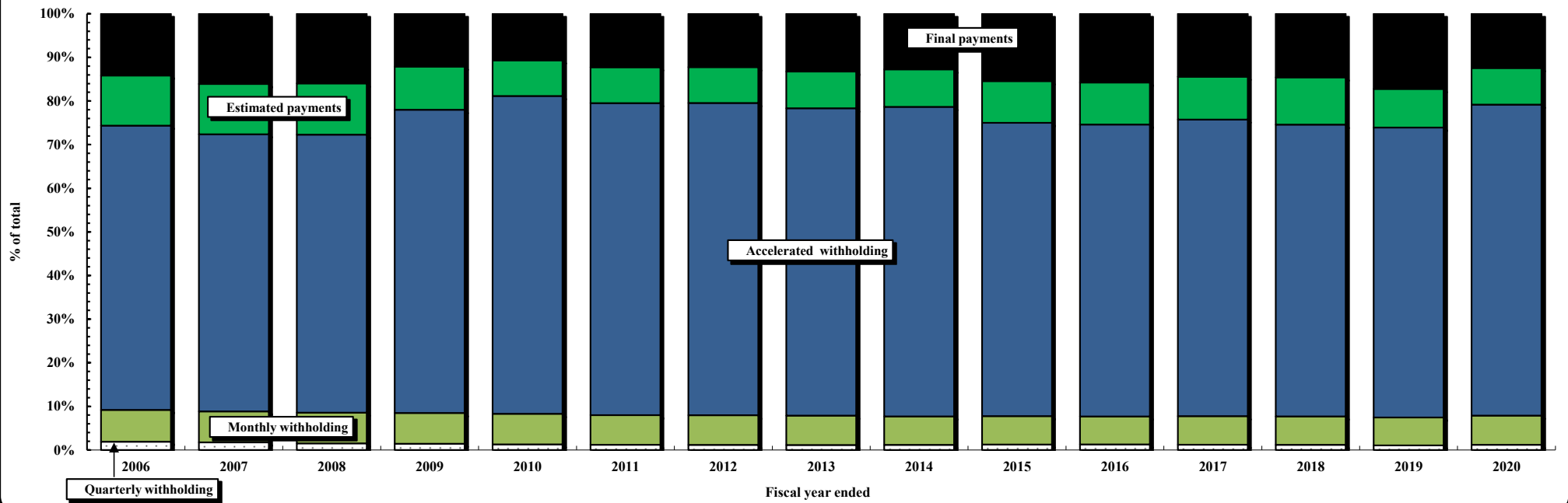
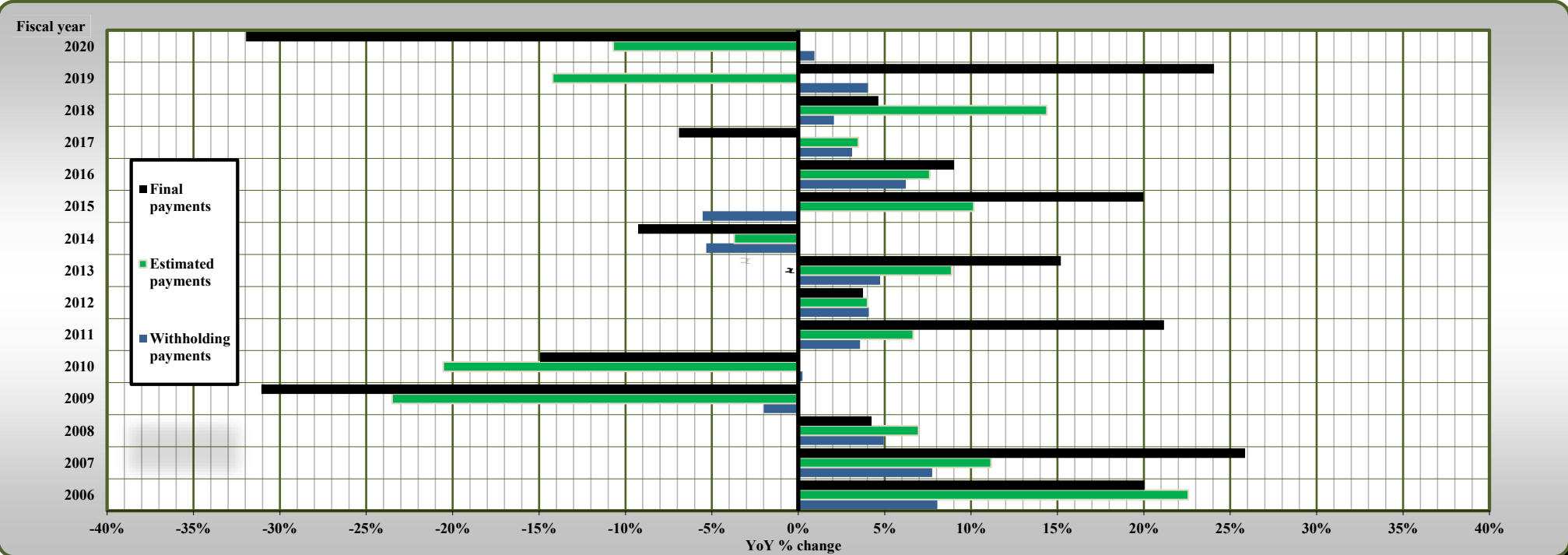


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends



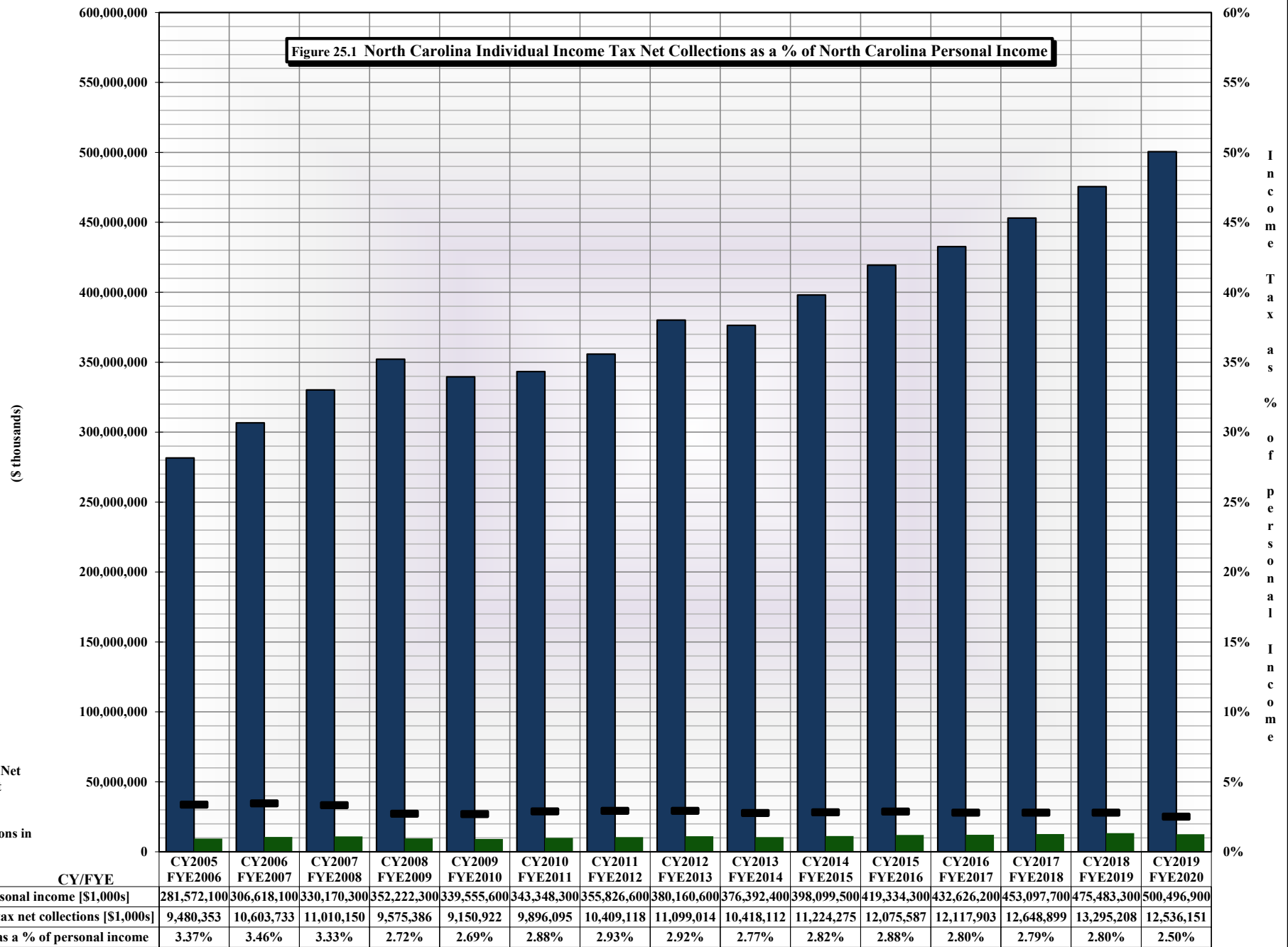


Table 25.
North Carolina
Individual Income Tax Net
Collections as a Percent
of North Carolina
Personal Income
[Income and tax collections in
\$1,000s]

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

Source of personal income data: U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 23, 2021 update.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

| For tax year | Special Funds | | | | | | | | | | Privilege Tax | | |
|----------------------------|---|----------------------------|---|----------------------------|---|--------------------------------------|---|--------------------------------------|---|-----------|--|---------------------------------------|--------------------------|
| | Income Tax | | | | | | | | | | N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)] | | |
| | 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 | Attorneys contributing [computed] [#] | Contribution amount [\$] |
| 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 [\$] | | | | |
| 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 | - | - |
| 2019... | 27,991 | 456,566 | 18,225 | 314,621 | 22,268 | 362,096 | - | - | - | - | July 1, 2020 | - | - |

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. SL 2020-58 extends the sunset of this provision to taxable years beginning on or after January 1, 2026 (previously 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 ^{††} as of 1/1/2020 [%] | Rank based on State rate ^{††} showr | Grocery food non-prepared items [1] Taxable (T) Exempt (E) | Drugs Prescription, non-prescription Taxable (T) Exempt (E) | State Vendor Discounts ^{†††} | | Population as of 7/1/2020 [1,000s] | General sales tax collections fiscal year 2020* | | | Per capita collections per 1¢ of tax [†] [\$] | Personal income 2019 | | Personal consumption expenditures 2019 | | Sales tax collections as a percent of personal income | | Individual income tax collections fiscal year 2020 | |
|------------------------------|---|--|--|---|--|----------------------------|------------------------------------|---|-----------------------|------|--|----------------------|---------------------|--|---------------------|---|------|--|-----------------------|
| | | | | | Collection discounts of state tax liability allowed seller for qualifying transactions | | | Amount [\$1,000s] | Per capita | | | Amount [\$1,000s] | Per capita [\$] | Amount [\$1,000s] | Per capita [\$] | % | Rank | Amount [\$1,000s] | Per capita [\$] |
| | | | | | Basic provisions | Maximum-M/minimum-m | | | Amount [\$] | Rank | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| Alabama..... | 4 | 40 | T | E,T | 5%-2% ^{†††} | \$400/mo-M | 4,922 | 2,980,152 | 605.53 | 43 | 151.38 | 215,930,400 | 43,996 | 177,751,000 | 36,217 | 1.38% | 37 | 4,274,052 | 868.44 |
| Arizona..... | 5.6 | 26 | E | E,T | 1% ^{†††} | \$10K/yr-M | 7,421 | 8,861,931 | 1,194.10 | 17 | 213.23 | 334,023,900 | 45,808 | 287,659,700 | 39,450 | 2.65% | 8 | 4,530,410 | 610.45 |
| Arkansas..... | 6.5 | 7 | 1.5%[2] | E,T | 2% | \$1K/mo-M | 3,031 | 3,691,920 | 1,218.25 | 16 | 187.42 | 135,302,700 | 44,788 | 104,429,500 | 34,568 | 2.73% | 7 | 2,914,939 | 961.86 |
| California ^{††} ... | 6 | 14 | E | E,T | None | | 39,368 | 43,650,233 | 1,108.77 | 23 | 184.80 | 2,544,235,000 | 64,513 | 1,921,463,100 | 48,722 | 1.72% | 29 | 84,412,243 | 2,144.18 |
| Colorado..... | 2.9 | 45 | E | E,T | 4% ^{†††} | \$1K/filing period-M | 5,808 | 3,400,110 | 585.45 | 44 | 201.88 | 350,390,100 | 60,848 | 273,403,400 | 47,478 | 0.97% | 45 | 7,539,184 | 1,298.13 |
| Connecticut.... | 6.35 | 10 | E | E,E | None | | 3,557 | 4,581,615 | 1,288.05 | 10 | 202.84 | 270,282,800 | 75,794 | 185,316,300 | 51,967 | 1.70% | 30 | 8,177,456 | 2,298.97 |
| Florida..... | 6 | 14 | E | E,E | 2.5% ^{†††} | \$30/report-M | 21,733 | 26,960,208 | 1,240.50 | 13 | 206.75 | 1,139,799,300 | 53,034 | 966,942,800 | 44,991 | 2.37% | 15 | - | - |
| Georgia..... | 4 | 40 | E [2] | E,T | 3%-0.5% ^{†††} | | 10,710 | 6,163,508 | 575.49 | 45 | 143.87 | 518,278,000 | 48,765 | 416,542,500 | 39,193 | 1.19% | 42 | 11,704,328 | 1,092.84 |
| Hawaii..... | 4 | 40 | T [3] | E,T | None | | 1,407 | 3,697,191 | 2,627.70 | 1 | 656.93 | 78,516,100 | 55,464 | 66,976,900 | 47,313 | 4.71% | 1 | 2,359,093 | 1,676.68 |
| Idaho..... | 6 | 14 | T [3] | E,T | None ^{†††} | | 1,827 | 2,099,543 | 1,149.23 | 19 | 191.54 | 81,834,100 | 45,741 | 63,986,300 | 35,765 | 2.57% | 9 | 1,913,459 | 1,047.37 |
| Illinois..... | 6.25 | 11 | 1% | T,T[5] | 1.75% | \$5/yr-m | 12,588 | 11,861,155 | 942.29 | 29 | 150.77 | 748,811,600 | 59,115 | 574,299,800 | 45,338 | 1.58% | 33 | 17,956,356 | 1,426.52 |
| Indiana..... | 7 | 1 | E | E,T | 0.83%-0.3% ^{†††} | | 6,755 | 8,233,400 | 1,218.87 | 15 | 174.12 | 329,682,000 | 48,980 | 260,120,000 | 38,645 | 2.50% | 10 | 8,303,278 | 1,229.21 |
| Iowa..... | 6 | 14 | E | E,T | None | | 3,164 | 3,546,984 | 1,121.20 | 21 | 186.87 | 159,664,500 | 50,533 | 121,839,600 | 38,562 | 2.22% | 16 | 3,960,027 | 1,251.76 |
| Kansas..... | 6.5 | 7 | T [3] | E,T | None | | 2,914 | 3,414,591 | 1,171.87 | 18 | 180.29 | 154,961,000 | 53,203 | 114,770,600 | 39,404 | 2.20% | 17 | 3,380,030 | 1,160.01 |
| Kentucky..... | 6 | 14 | E | E,T | 1.75%-1.5% ^{†††} | \$50/month-M | 4,477 | 4,191,324 | 936.14 | 30 | 156.02 | 196,250,500 | 43,881 | 165,185,900 | 36,935 | 2.14% | 20 | 4,831,399 | 1,079.10 |
| Louisiana..... | 4.45 | 37 | E [2] | E,T | .935% ^{†††} | \$1,500/mo-M | 4,645 | 3,571,559 | 768.85 | 37 | 172.78 | 222,059,700 | 47,670 | 176,521,200 | 37,894 | 1.61% | 32 | 3,916,190 | 843.04 |
| Maine..... | 5.5 | 27 | E | E,T | None ^{†††} | | 1,350 | 1,666,718 | 1,234.48 | 14 | 224.45 | 67,855,500 | 50,421 | 62,130,400 | 46,167 | 2.46% | 13 | 1,843,459 | 1,365.38 |
| Maryland..... | 6 | 14 | E | E,E | 1.2%-0.9% ^{†††} | \$500/return-M | 6,056 | 4,936,660 | 815.20 | 34 | 135.87 | 381,396,700 | 62,989 | 280,841,700 | 46,382 | 1.29% | 39 | 10,698,876 | 1,766.71 |
| Massachusetts.. | 6.25 | 11 | E | E,T | None | | 6,894 | 6,815,727 | 988.71 | 27 | 158.19 | 506,614,200 | 73,477 | 377,584,500 | 54,763 | 1.35% | 38 | 17,414,713 | 2,526.22 |
| Michigan..... | 6 | 14 | E | E,T | 0.75%-0.5% ^{†††} | \$20K(\$15K)/mo-M \$6/mo-m | 9,967 | 9,223,410 | 925.44 | 31 | 154.24 | 492,022,200 | 49,277 | 423,447,600 | 42,409 | 1.87% | 26 | 9,029,493 | 905.98 |
| Minnesota..... | 6.875 | 5 | E | E,E | None | | 5,657 | 6,435,200 | 1,137.50 | 20 | 165.45 | 329,523,900 | 58,426 | 262,443,400 | 46,532 | 1.95% | 23 | 10,923,158 | 1,930.79 |
| Mississippi..... | 7 | 1 | T | E,T | 2% | \$50/mo-M | 2,967 | 3,808,624 | 1,283.75 | 11 | 183.39 | 116,335,800 | 39,062 | 96,533,600 | 32,413 | 3.27% | 5 | 1,861,263 | 627.37 |
| Missouri..... | 4.225 | 39 | 1.225% | E,T | 2% | | 6,152 | 3,793,379 | 616.65 | 42 | 145.95 | 300,546,000 | 48,945 | 252,193,600 | 41,071 | 1.26% | 40 | 5,901,668 | 959.38 |
| Nebraska..... | 5.5 | 27 | E | E,T | 2.5% | \$75/mo-M | 1,938 | 2,169,821 | 1,119.88 | 22 | 203.61 | 104,430,200 | 54,037 | 80,688,300 | 41,752 | 2.08% | 21 | 2,445,647 | 1,262.24 |
| Nevada ^{††} | 4.6 | 34 | E | E,T | 0.25% | | 3,138 | 5,479,823 | 1,746.13 | 3 | 379.59 | 158,923,900 | 51,419 | 125,927,000 | 40,743 | 3.45% | 3 | - | - |
| New Jersey..... | 6.625 | 6 | E | E,E | None | | 8,882 | 11,068,018 | 1,246.07 | 12 | 188.09 | 619,065,800 | 69,626 | 458,468,300 | 51,564 | 1.79% | 28 | 15,412,766 | 1,735.21 |
| New Mexico..... | 5.125 | 29 | E | E,T | None | | 2,106 | 3,103,765 | 1,473.55 | 4 | 287.52 | 90,539,200 | 43,121 | 76,039,300 | 36,215 | 3.43% | 4 | 1,227,926 | 582.97 |
| New York..... | 4 | 40 | E | E,E | 5% | \$200/qtr-M | 19,337 | 15,965,689 | 825.66 | 33 | 206.42 | 1,361,472,700 | 69,951 | 1,015,020,400 | 52,151 | 1.17% | 43 | 53,659,401 | 2,774.99 |
| North Carolina.. | 4.75 | 33 | E [2,4] | E,T | None | | 10,601 | 8,473,886 | 799.36 | 35 | 168.29 | 500,496,900 | 47,660 | 407,915,800 | 38,844 | 1.69% | 31 | 12,505,906 | 1,179.71 |
| North Dakota.. | 5 | 30 | E | E,T | 1.5% | \$110/mo-M | 765 | 1,067,967 | 1,395.47 | 6 | 279.09 | 44,420,200 | 58,163 | 34,835,900 | 45,613 | 2.40% | 14 | 376,864 | 492.43 |
| Ohio..... | 5.75 | 25 | E | E,T | 0.75% | | 11,693 | 12,864,718 | 1,100.19 | 24 | 191.34 | 587,177,300 | 50,201 | 475,942,200 | 40,691 | 2.19% | 18 | 8,284,983 | 708.53 |
| Oklahoma..... | 4.5 | 35 | T [3] | E,T | None | | 3,981 | 2,960,531 | 743.71 | 38 | 165.27 | 191,366,800 | 48,317 | 138,946,200 | 35,081 | 1.55% | 35 | 3,364,947 | 845.30 |
| Pennsylvania... | 6 | 14 | E | E,E | 1% ^{†††} | \$25/mo-M ^{†††} | 12,783 | 11,630,402 | 909.82 | 32 | 151.64 | 737,160,900 | 57,596 | 594,860,800 | 46,478 | 1.58% | 34 | 12,372,183 | 967.84 |
| Rhode Island... | 7 | 1 | E | E,T[6] | None | | 1,057 | 1,157,312 | 1,094.77 | 25 | 156.40 | 59,908,900 | 56,616 | 47,197,900 | 44,604 | 1.93% | 24 | 1,241,856 | 1,174.75 |
| South Carolina.. | 6 | 14 | E | E,T | 3%-2% ^{†††} | \$3K/\$3.1K/\$10K/yr-M | 5,218 | 3,565,480 | 683.30 | 40 | 113.88 | 234,443,700 | 45,455 | 196,624,400 | 38,122 | 1.52% | 36 | 5,095,531 | 976.52 |
| South Dakota... | 4.5 | 35 | T [3] | E,T | 1.5% | \$70/mo-M | 893 | 1,204,351 | 1,349.08 | 7 | 299.80 | 48,547,800 | 54,725 | 37,599,300 | 42,383 | 2.48% | 12 | - | - |
| Tennessee..... | 7 | 1 | 4%[2] | E,T | Limited ^{†††} | | 6,887 | 9,708,042 | 1,409.65 | 5 | 201.38 | 334,750,200 | 49,009 | 260,813,900 | 38,185 | 2.90% | 6 | 57,642 | 8.37 |
| Texas..... | 6.25 | 11 | E | E,E | 0.5% ^{†††} | | 29,361 | 38,412,349 | 1,308.29 | 9 | 209.33 | 1,544,020,700 | 53,266 | 1,173,808,600 | 40,495 | 2.49% | 11 | - | - |
| Utah ^{††} | 4.85 | 32 | 1.75%[2] | E,T | 1.31% ^{†††} | | 3,250 | 3,105,441 | 955.56 | 28 | 197.02 | 157,335,000 | 49,115 | 119,970,100 | 37,451 | 1.97% | 22 | 3,734,504 | 1,149.12 |
| Vermont..... | 6 | 14 | E | E,E | None ^{†††} | | 623 | 431,582 | 692.36 | 39 | 115.39 | 34,569,600 | 55,396 | 30,756,300 | 49,285 | 1.25% | 41 | 762,641 | 1,223.46 |
| Virginia ^{††} | 4.3 | 38 | 1.5%[2] | E,E | 1.6%-0.8% ^{†††} | | 8,591 | 5,720,715 | 665.93 | 41 | 154.87 | 502,600,800 | 58,738 | 377,555,900 | 44,124 | 1.14% | 44 | 14,996,649 | 1,745.71 |
| Washington..... | 6.5 | 7 | E | E,T | None | | 7,694 | 16,929,551 | 2,200.47 | 2 | 338.53 | 479,840,900 | 63,021 | 363,099,600 | 47,688 | 3.53% | 2 | - | - |
| West Virginia.. | 6 | 14 | E | E,T | None | | 1,785 | 1,386,571 | 776.88 | 36 | 129.48 | 76,299,500 | 42,500 | 68,109,600 | 37,938 | 1.82% | 27 | 1,947,946 | 1,091.42 |
| Wisconsin..... | 5 | 30 | E | E,T | 0.5% ^{†††} | \$10-\$1K/per period-M | 5,833 | 5,836,215 | 1,000.61 | 26 | 200.12 | 308,224,400 | 52,918 | 244,555,100 | 41,987 | 1.89% | 25 | 8,514,409 | 1,459.78 |
| Wyoming..... | 4 | 40 | E | E,T | 1.95%-1% ^{†††} | \$500/mo-M | 582 | 764,917 | 1,313.55 | 8 | 328.39 | 35,424,500 | 61,065 | 24,839,000 | 42,817 | 2.16% | 19 | - | - |
| Total 45 states. | - | - | - | - | - | - | 320,365 | 340,592,288 | 1,063.14 ^a | - | - | 17,885,335,900 | 56,020 ^a | 13,985,957,300 | 43,807 ^a | 1.90% ^a | - | 373,846,875 | 1,166.94 ^a |

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).

^aWeighted 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, 2019 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2020 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 \$21,305,948.48 retained by state to pay for the costs of collecting and distributing local sales taxes.

[†]Computation based on the State sales tax rate in effect as of January 1, 2020.

^{††}Additional statewide, local taxes apply: California (1.25%); Nevada (2.25%); Utah (1.25%); Virginia (1%). Food is fully taxable in Utah effective April 1, 2020.

^{†††}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

Arizona-1.2% for electronic filers with a \$12K annual maximum

Colorado-effective for sales made on or after January 1, 2020, the state vendor discount increases from 3.33% to 4% and the allowance is capped at \$1K per retailer per filing period

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 (per registration number)

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

Indiana-certain utilities not entitled to allowance; 0.83% of tax liability less than \$60K, 0.6% of tax liability between \$60K and \$600K, and 0.3% 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

Louisiana-1.5% of tax liability after August 1, 2020

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 may deduct the greater of 1) for payments made before the 12th day of the month, a discount of 0.75% of tax liability at a rate of 4% for the preceding month (\$20K maximum); for payments made between the 12th and the 20th, a discount of 0.5% of tax liability at a rate of 4% for the preceding month (\$15K maximum); or 2) the tax collected at the rate of 4% on \$150 of taxable purchase price for prior month

Pennsylvania-lesser of 1% of the tax collected, or \$25 per return for a monthly filer, or \$75 per return for a quarterly filer, or \$150 per return for a semiannual 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

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-0.5% of the tax payable on retail sales or \$10, whichever is greater, up to \$1,000 for each reporting period, and not to exceed tax liability. Certified service providers ineligible.

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, 2020 (NST-EST2020-01)*, December 2020 release.

U.S. Census Bureau. *2020 Annual Survey of State Government Tax Collections Detailed Table*. April 14, 2021 release.

U.S. Bureau of Economic Analysis. *SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 23, 2021 update.

U.S. Bureau of Economic Analysis. *SAEXP1 Total Personal Consumption Expenditures (PCE) by State*, October 8, 2021 update.

U.S. Bureau of Economic Analysis. *SAEXP2 Per Capita Personal Consumption Expenditures (PCE) by State*, October 8, 2021 update.

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 [S] | | Refunds [S] | Net collections before transfers [S] | Amount to General Fund [S] | |
| | | | | | | | | | | | | | | | | | Year-over-year % change |
| 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 | 2,825,277 | 15,576,153 | 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 | 15,031,097 | 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 | 8,111,072,227 | 449,271,266 | 7,661,801,260 | 541,990,341 | 1,875,300 | 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% | |
| 2019-20 | 9,047,409,934 | 493,520,441 | 8,553,889,493 | 583,290,780 | 1,928,570 | 22,507,689 | 26,832,859 | 3,782,953 | 76,021,744 | 18,840,874 | 88,970 | 7,820,595,054 | 0.88% | -1.35% | 1.02% | 0.89% | |

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] | DOT Highway Fund §105-164.44M [S] | Local sales and use tax administration | | | |
| | | | | | | | | | General Fund: | | Public Transit tax [S] | Other §105-501 various [S] |
| | | | | | | | | | Non-tax revenue [S] | §105-501 [S] | | |
| 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 | § 105-187.9 | 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%, 5% proceeds] [S] | 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 | - | 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 | 77,720,642 | 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 |
| 2019-20 | 331,038,130 | 16,472,488 | 38,307,452 | 69,650,936 | 127,821,774 | 10,000,000 | 8,954,294 | 7,878,565 | 13,288,599 | 1,389,641 | 504,294 | 7,325,155 |

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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 combined 5% levy on vehicle subscriptions (effective October 1, 2019) and 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 2005-06 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.

2019-20

Effective **July 26, 2019**, an exemption from sales and use tax is allowed for certain RMI services provided by a real property manager pursuant to a property management contract. Effective **October 1, 2019**, the following transaction types are exempt from the sales and use tax: sales of equipment, attachments, and repair parts for equipment used in cutting, shaping, polishing, and finishing granite, marble, and engineered stone, and for similar stone-like products sold to a company primarily engaged in the business of providing made-to-order countertops, walls, and tubs; sales of self-service car washes or vacuums and limited-service vehicle washes; certain prescription sales of diapers and incontinence underpads purchased by an enrolled State Medicaid/Health Choice provider for use by beneficiaries of the State Medicaid program; sales of a digital audio work or a digital audiovisual work that is a qualifying education expense under § 115C-595(a)(3) to the operator of a home school as defined in § 115C-563 and sales of a digital audio work or digital audiovisual work that consists of nontaxable service content when the electronic transfer of the digital audio work or digital audiovisual work occurs contemporaneously with the provision of the nontaxable service in real time.

In addition, as part of the sales and use tax changes retroactively effective October 1, 2019, the 2020 General Assembly excluded an educational service from taxation as a certain digital property.

The 2019 General Assembly enacted a 5% rate on the gross receipts of vehicle subscriptions effective for transactions occurring on or after October 1, 2019. [H537 (SL 2019-69)]

Effective **November 1, 2019**, the sunset for the following provisions was extended to January 1, 2024 (from January 1, 2020): exemption for 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; exemptions for engine-related transactions to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series; refund provision for aviation fuel for a professional motorsports racing team, sanctioning body or a related member of such a team or body; and refund provision for professional motorsports racing teams or related member of a team of 50% of tax on property that comprises any part of a professional motor racing vehicle.

The 2019 General Assembly enacted legislation (effective **February 1, 2020**) providing a retailer includes a marketplace facilitator. A marketplace facilitator is required to collect sales taxes from its remote sales (includes all marketplace-facilitated sales for all marketplace sellers) sourced to this State if the facilitator meets either of the following conditions for sales to this State in the previous or current calendar year:

- (1) gross sales in excess of \$100,000, or
- (2) 200 or more separate transactions. [S557 (SL 2019-246)]

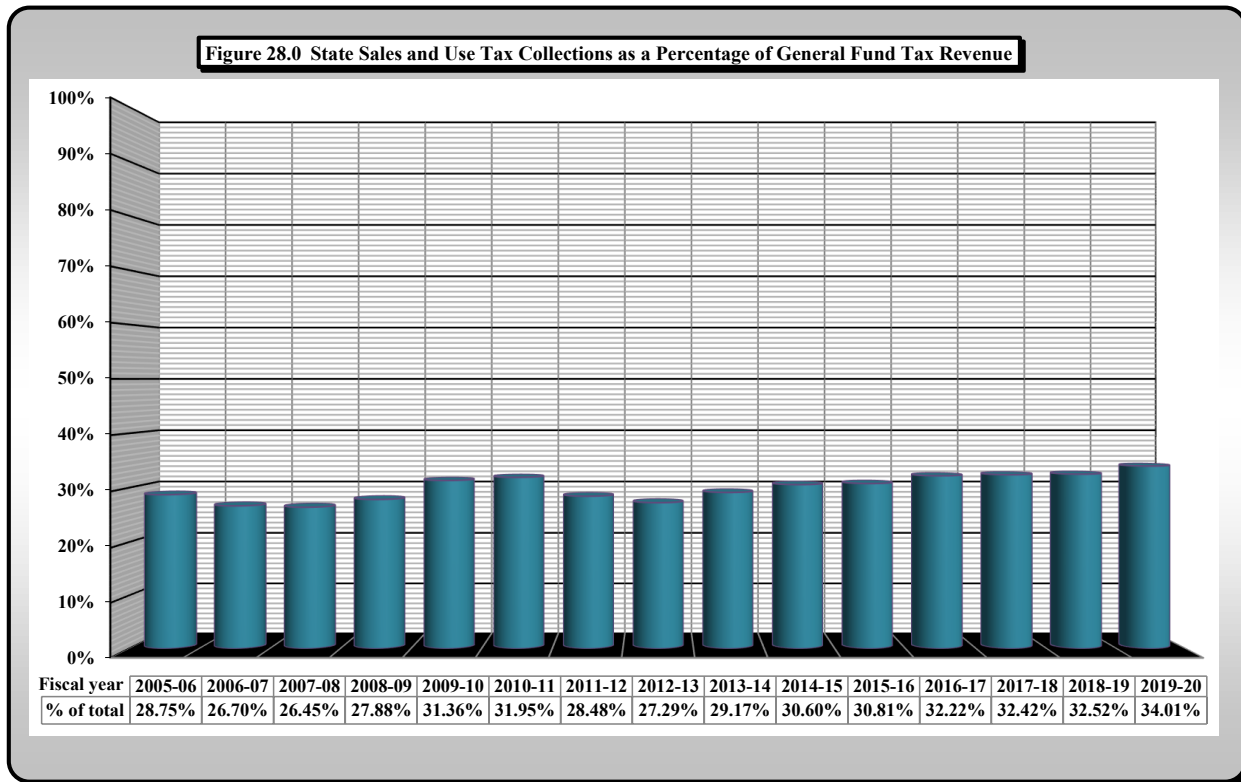
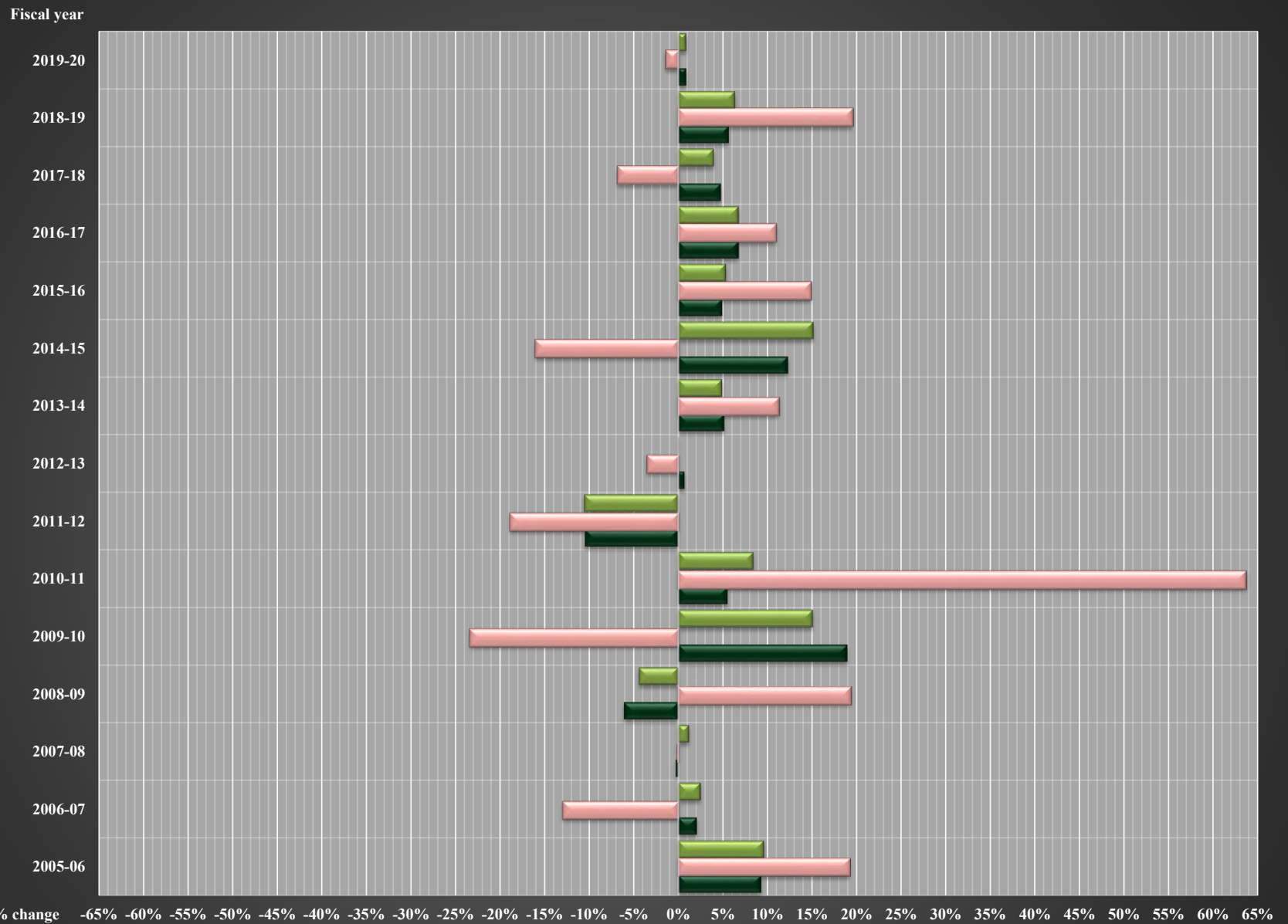


Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds



| | 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 | 2019-20 |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Gross collections | 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% | 0.88% |
| Refunds | 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% | -1.35% |
| Net collections to General Fund | 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% | 0.89% |

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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.)

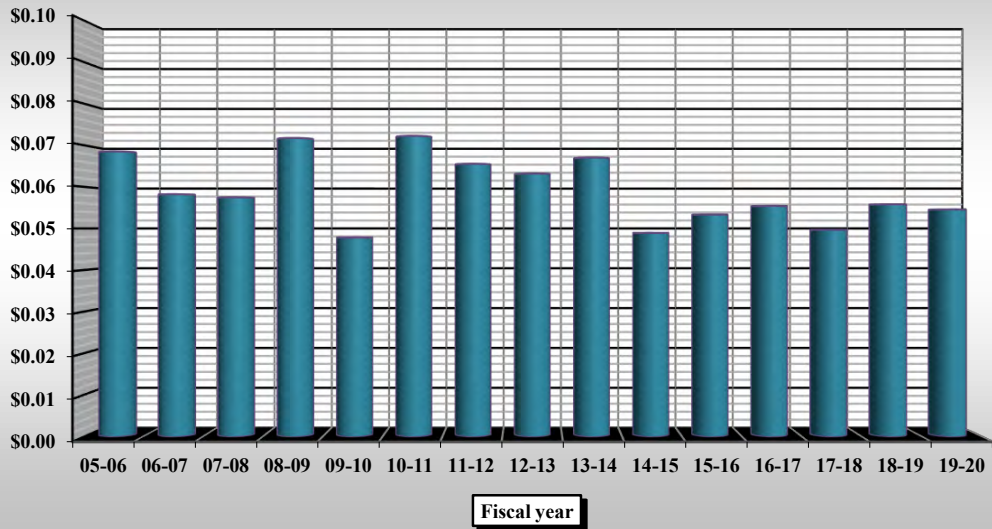


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

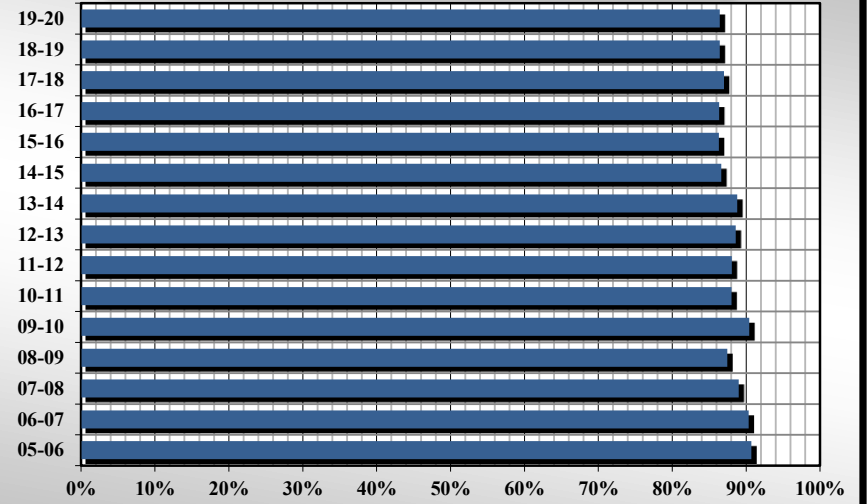


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections

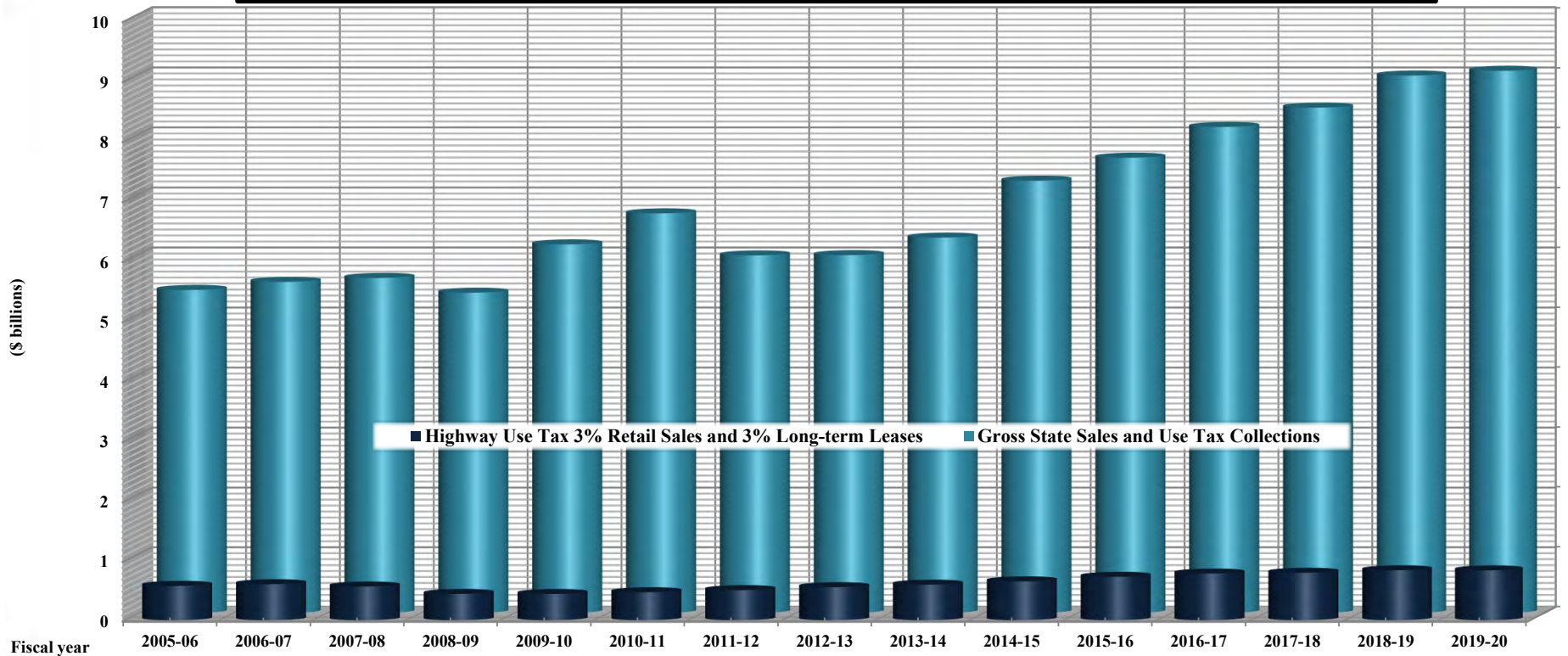


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

| I. State per capita personal income for calendar year† and year-over-year % change: | | | | | | | | | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | \$32,345 | \$34,385 | \$36,211 | \$37,835 | \$35,933 | \$35,860 | \$36,839 | \$38,984 | \$38,225 | \$40,061 | \$41,778 | \$42,574 | \$44,094 | \$45,758 | \$47,660 |
| | 5.58% | 6.31% | 5.31% | 4.48% | -5.03% | -0.20% | 2.73% | 5.82% | -1.95% | 4.80% | 4.29% | 1.91% | 3.57% | 3.77% | 4.16% |

| [State per capita tax collections derived from gross collections] | II. State per capita tax collections for fiscal year ended: | | | | | | | | | | | | | | |
|---|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| State sales & use tax..... | \$620 | \$620 | \$614 | \$575 | \$651 | \$697 | \$618 | \$613 | \$637 | \$726 | \$757 | \$798 | \$821 | \$863 | \$862 |
| Motor fuels tax†† | \$181 | \$190 | \$183 | \$173 | \$173 | \$181 | \$201 | \$203 | \$202 | \$202 | \$203 | \$199 | \$202 | \$213 | \$199 |
| Individual income tax..... | \$1,271 | \$1,373 | \$1,411 | \$1,255 | \$1,192 | \$1,243 | \$1,282 | \$1,351 | \$1,261 | \$1,238 | \$1,309 | \$1,313 | \$1,346 | \$1,397 | \$1,303 |

| III. State per capita tax collections as a % of per capita personal income: | | | | | | | | | | | | | | | |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| State sales & use tax..... | 1.92% | 1.80% | 1.70% | 1.52% | 1.81% | 1.94% | 1.68% | 1.57% | 1.67% | 1.81% | 1.81% | 1.87% | 1.86% | 1.89% | 1.81% |
| Motor fuels tax | 0.56% | 0.55% | 0.51% | 0.46% | 0.48% | 0.50% | 0.55% | 0.52% | 0.53% | 0.50% | 0.49% | 0.47% | 0.46% | 0.47% | 0.42% |
| Individual income tax..... | 3.93% | 3.99% | 3.90% | 3.32% | 3.32% | 3.47% | 3.48% | 3.47% | 3.30% | 3.09% | 3.13% | 3.08% | 3.05% | 3.05% | 2.73% |

| IV. State per capita tax collections year-over-year % change: | | | | | | | | | | | | | | | |
|---|-------|-------|--------|---------|--------|-------|---------|--------|--------|--------|-------|--------|-------|-------|--------|
| State sales & use tax..... | 7.64% | 0.00% | -0.97% | -6.35% | 13.22% | 7.07% | -11.33% | -0.81% | 3.92% | 13.97% | 4.27% | 5.42% | 2.88% | 5.12% | -0.12% |
| Motor fuels tax | 8.38% | 4.97% | -3.68% | -5.46% | 0.00% | 4.62% | 11.05% | 1.00% | -0.49% | 0.00% | 0.50% | -1.97% | 1.51% | 5.45% | -6.57% |
| Individual income tax..... | 9.19% | 8.03% | 2.77% | -11.06% | -5.02% | 4.28% | 3.14% | 5.38% | -6.66% | -1.82% | 5.74% | 0.31% | 2.51% | 3.79% | -6.73% |

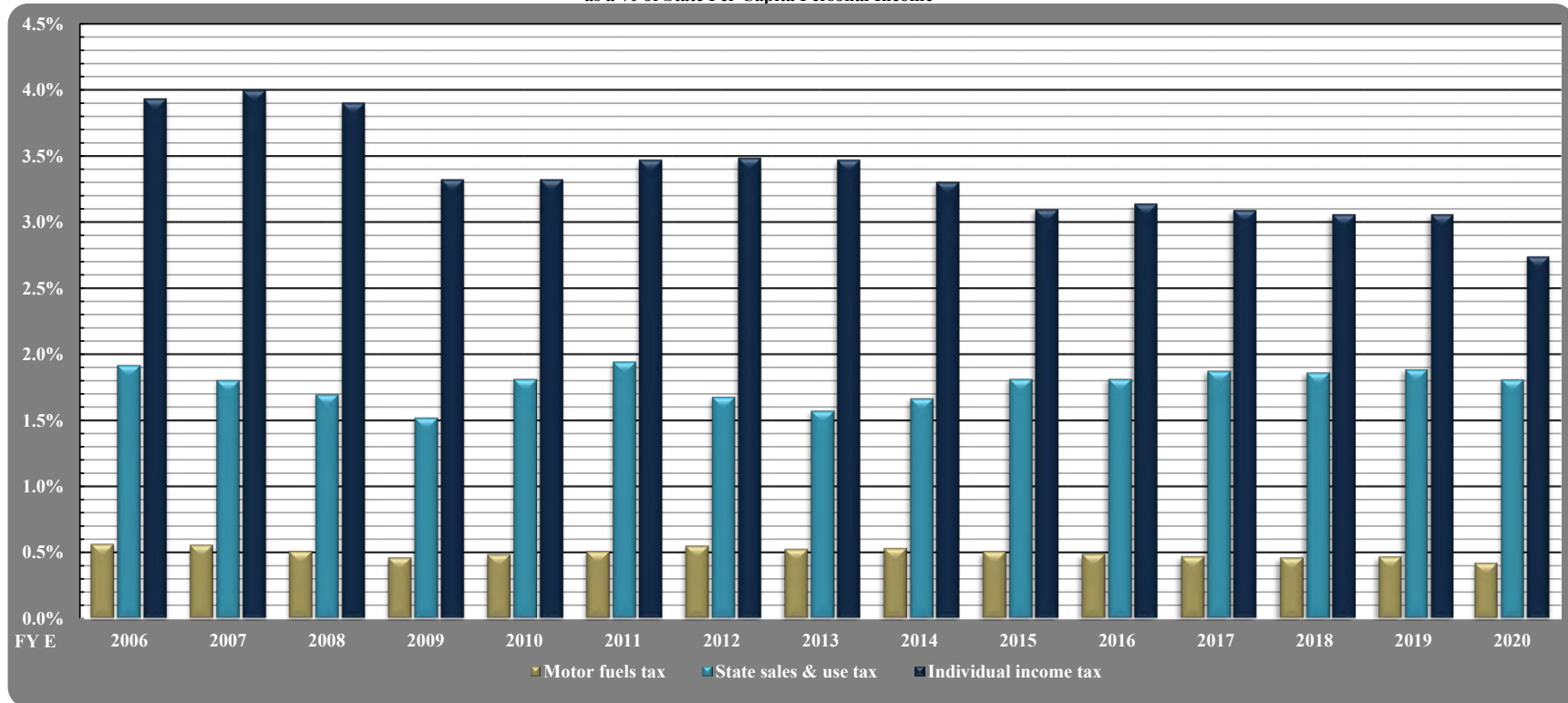
†[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: per capita personal income for calendar year 2005 (\$32,345) is paired with tax collections for fiscal year ended 2006.

[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 23, 2021 update.

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 [\$] |
|-------------|---|---|---|---|--|
| 2005-06.... | 5,374,153,110 | 4,501,260,261 | 83.76% | 4.5% | 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 |
| 2019-20.... | 9,019,490,953 | 7,595,166,171 | 84.21% | " | 1,598,982,000 |

[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>

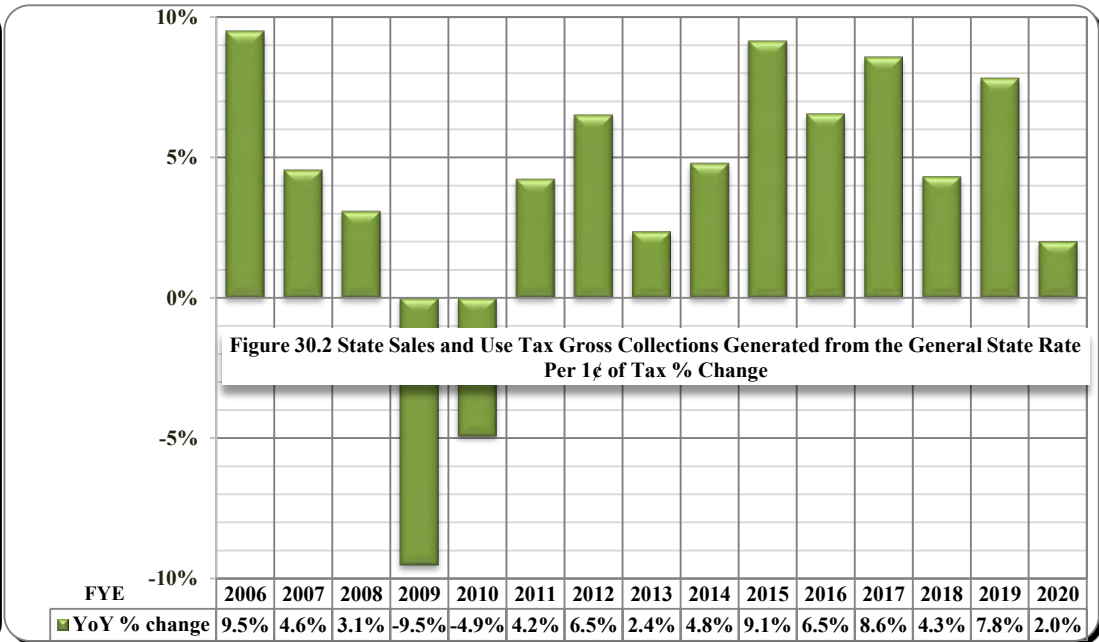
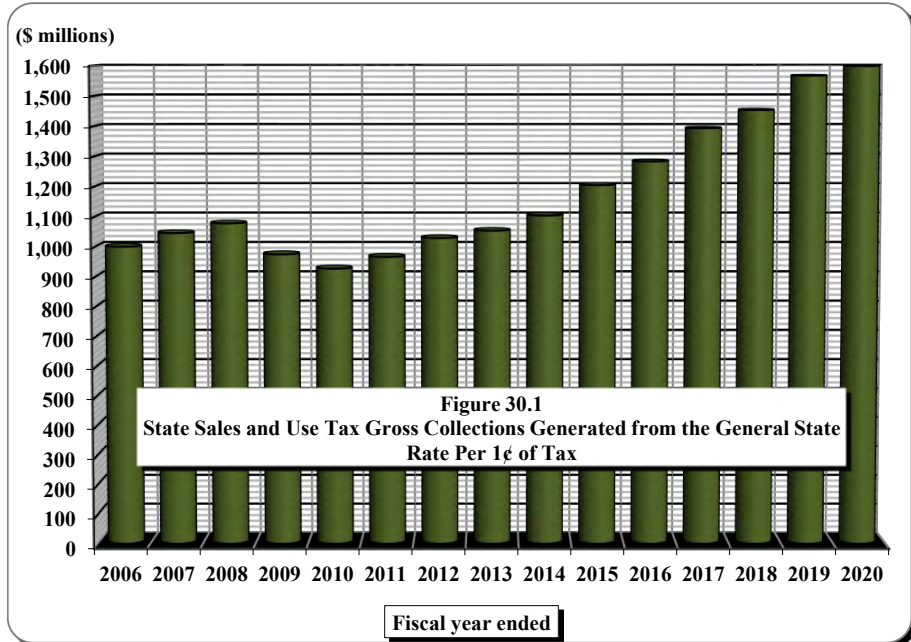


Figure 31.1 State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

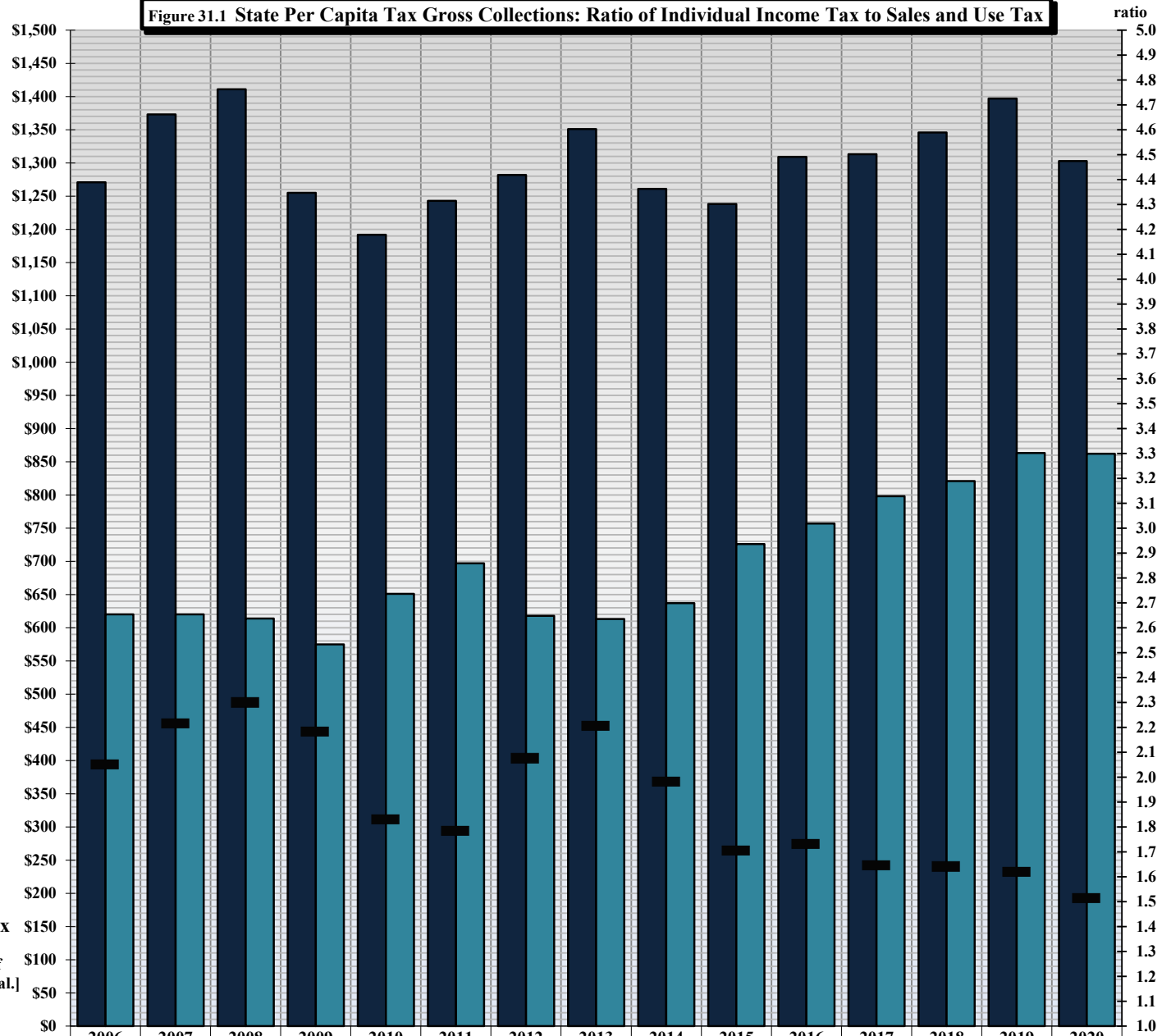


Table 31. State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

[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 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Per capita gross individual income tax collections | \$1,271 | \$1,373 | \$1,411 | \$1,255 | \$1,192 | \$1,243 | \$1,282 | \$1,351 | \$1,261 | \$1,238 | \$1,309 | \$1,313 | \$1,346 | \$1,397 | \$1,303 |
| Per capita gross sales & use tax collections | \$620 | \$620 | \$614 | \$575 | \$651 | \$697 | \$618 | \$613 | \$637 | \$726 | \$757 | \$798 | \$821 | \$863 | \$862 |
| Per capita individual income tax collections YoY % change | 9.19% | 8.03% | 2.77% | -11.06% | -5.02% | 4.28% | 3.14% | 5.38% | -6.66% | -1.82% | 5.74% | 0.31% | 2.51% | 3.79% | -6.73% |
| Per capita sales & use tax collections YoY % change | 7.64% | 0.00% | -0.97% | -6.35% | 13.22% | 7.07% | -11.33% | -0.81% | 3.92% | 13.97% | 4.27% | 5.42% | 2.88% | 5.12% | -0.12% |
| Ratio of per capita income tax to per capita sales & use tax | 2.05 | 2.21 | 2.30 | 2.18 | 1.83 | 1.78 | 2.07 | 2.20 | 1.98 | 1.71 | 1.73 | 1.65 | 1.64 | 1.62 | 1.51 |

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

| Business groups/units | Fiscal year | | | | | | | | | |
|---|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|
| | 2005-2006† | | 2006-2007 | | 2007-2008 | | 2008-2009 | | 2009-2010 | |
| | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total |
| Business group/unit: | | | | | | | | | | |
| Apparel..... | 157,105,070 | 2.9% | 164,582,009 | 3.0% | 166,503,664 | 3.0% | 160,766,330 | 3.0% | 201,103,465 | 3.3% |
| Automotive: | 268,416,687 | 5.0% | 294,970,807 | 5.4% | 268,653,868 | 4.8% | 253,374,751 | 4.8% | 298,594,153 | 4.9% |
| Motor vehicle dealers..... | 42,583,989 | 0.8% | 45,734,450 | 0.8% | 41,502,539 | 0.7% | 38,328,294 | 0.7% | 45,651,373 | 0.7% |
| Airplanes, boats - 3% rate..... | 11,335,806 | 0.2% | 11,951,215 | 0.2% | 10,325,139 | 0.2% | 7,871,696 | 0.1% | 6,742,653 | 0.1% |
| Manufactured home (mobile home) dealers..... | 2,626,920 | 0.0% | 2,842,309 | 0.1% | 2,482,915 | 0.0% | 2,587,807 | 0.0% | 2,654,471 | 0.0% |
| Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section] | 5,572,123 | 0.1% | 5,025,574 | 0.1% | 4,901,261 | 0.1% | 4,374,523 | 0.1% | 2,793,127 | 0.0% |
| Modular home - [2.5% rate eff 1-1-04] | 6,203,637 | 0.1% | 6,636,691 | 0.1% | 5,280,537 | 0.1% | 2,878,009 | 0.1% | 2,292,810 | 0.0% |
| Other automotive..... | 200,094,212 | 3.7% | 222,780,568 | 4.0% | 204,161,478 | 3.7% | 197,334,421 | 3.7% | 238,459,719 | 3.9% |
| Food..... | 783,417,598 | 14.6% | 831,453,408 | 15.1% | 876,098,237 | 15.7% | 886,588,933 | 16.6% | 1,055,334,447 | 17.3% |
| Furniture..... | 198,490,297 | 3.7% | 208,499,382 | 3.8% | 203,240,968 | 3.6% | 170,867,003 | 3.2% | 183,288,893 | 3.0% |
| General merchandise..... | 1,089,864,576 | 20.3% | 1,221,612,749 | 22.2% | 1,175,496,989 | 21.1% | 1,207,100,654 | 22.7% | 1,424,870,188 | 23.4% |
| Lumber and building material..... | 665,026,475 | 12.4% | 686,415,346 | 12.5% | 644,616,863 | 11.6% | 516,895,325 | 9.7% | 524,953,730 | 8.6% |
| Utility services, cable, satellite, liquor..... [Combined general rate eff 10-1-05]† [see Utility services group notes for imposition and effective dates of the various tax types in category] | 763,745,628 | 14.2% | 855,902,217 | 15.5% | 916,293,711 | 16.4% | 961,872,971 | 18.1% | 1,017,975,473 | 16.7% |
| Unclassified..... | 1,362,051,125 | 25.3% | 1,190,113,490 | 21.6% | 1,267,588,011 | 22.7% | 1,121,202,386 | 21.0% | 1,337,075,208 | 22.0% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06] | 36,214,021 | 0.7% | 2,795,484 | 0.1% | 755,963 | 0.0% | 125,625 | 0.0% | 8,945 | 0.0% |
| 8% Highway use tax - motor vehicle leasing (short-term) | 49,821,633 | 0.9% | 49,250,929 | 0.9% | 53,016,394 | 1.0% | 47,714,293 | 0.9% | 43,836,892 | 0.7% |
| Total sales and use tax collections | 5,374,153,110 | 100.0% | 5,505,595,819 | 100.0% | 5,572,264,667 | 100.0% | 5,326,508,270 | 100.0% | 6,087,041,393 | 100.0% |

TABLE 32. - Continued

| Business groups/units | Fiscal year | | | | | | | | | |
|---|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|
| | 2010-2011 | | 2011-2012 | | 2012-2013 | | 2013-2014†† | | 2014-2015 | |
| | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total |
| Business group/unit: | | | | | | | | | | |
| Apparel..... | 228,324,220 | 3.4% | 210,572,153 | 3.5% | 217,286,706 | 3.6% | 224,340,599 | 3.6% | 244,895,023 | 3.4% |
| Automotive: | 333,430,369 | 5.0% | 293,295,322 | 4.9% | 291,068,243 | 4.9% | 313,355,019 | 5.0% | 347,722,128 | 4.8% |
| Motor vehicle dealers..... | 52,511,060 | 0.8% | 46,398,619 | 0.8% | 45,947,125 | 0.8% | 57,046,193 | 0.9% | 77,158,857 | 1.1% |
| Airplanes, boats - 3% rate..... | 6,241,010 | 0.1% | 6,951,088 | 0.1% | 7,400,185 | 0.1% | 7,330,327 | 0.1% | 7,660,384 | 0.1% |
| Manufactured home (mobile home) dealers..... | 2,577,280 | 0.0% | 2,176,281 | 0.0% | 2,024,089 | 0.0% | 2,330,961 | 0.0% | 2,518,496 | 0.0% |
| ††Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14] | 2,146,134 | 0.0% | 2,099,181 | 0.0% | 1,930,091 | 0.0% | 3,343,178 | 0.1% | 5,812,359 | 0.1% |
| ††Modular home - [2.5% rate; 4.75% general State rate eff 1-1-14] | 1,735,914 | 0.0% | 1,652,544 | 0.0% | 1,683,392 | 0.0% | 2,648,294 | 0.0% | 3,406,222 | 0.0% |
| Other automotive..... | 268,218,972 | 4.1% | 234,017,609 | 3.9% | 232,083,361 | 3.9% | 240,656,066 | 3.9% | 251,165,810 | 3.5% |
| Food..... | 1,159,701,808 | 17.5% | 1,032,532,550 | 17.4% | 1,050,202,818 | 17.5% | 1,094,730,715 | 17.6% | 1,178,821,871 | 16.4% |
| Furniture..... | 197,328,858 | 3.0% | 175,004,824 | 2.9% | 178,706,520 | 3.0% | 185,386,129 | 3.0% | 198,590,003 | 2.8% |
| General merchandise..... | 1,556,012,339 | 23.5% | 1,382,986,686 | 23.3% | 1,386,103,453 | 23.2% | 1,435,156,083 | 23.1% | 1,572,223,923 | 21.9% |
| Lumber and building material..... | 575,147,798 | 8.7% | 532,014,339 | 8.9% | 525,650,799 | 8.8% | 559,344,805 | 9.0% | 605,434,122 | 8.4% |
| 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] | 999,108,470 | 15.1% | 899,993,920 | 15.1% | 910,528,887 | 15.2% | 908,938,409 | 14.6% | 1,389,049,822 | 19.3% |
| Unclassified..... | 1,517,969,104 | 22.9% | 1,364,255,171 | 22.9% | 1,367,382,387 | 22.8% | 1,442,584,691 | 23.2% | 1,583,552,992 | 22.0% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06] | 39,005 | 0.0% | (4,749) | 0.0% | 9,082 | 0.0% | - | - | - | - |
| 8% Highway use tax - motor vehicle leasing (short-term) | 53,235,229 | 0.8% | 55,176,488 | 0.9% | 57,372,140 | 1.0% | 61,814,982 | 1.0% | 65,776,523 | 0.9% |
| Total sales and use tax collections | 6,620,297,200 | 100.0% | 5,945,826,703 | 100.0% | 5,984,311,036 | 100.0% | 6,225,651,432 | 100.0% | 7,186,066,406 | 100.0% |

TABLE 32. - Continued

| Business groups/units | Fiscal year | | | | | | | | | |
|--|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|
| | 2015-2016††† | | 2016-2017 | | 2017-2018 | | 2018-2019 | | 2019-2020 | |
| | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total |
| Business group/unit: | | | | | | | | | | |
| Apparel..... | 257,973,768 | 3.4% | 269,349,853 | 3.2% | 271,528,336 | 3.2% | 286,792,471 | 3.2% | 268,025,950 | 3.0% |
| Automotive: | 384,592,188 | 5.1% | 452,875,544 | 5.4% | 456,859,878 | 5.5% | 487,228,712 | 5.5% | 496,126,486 | 5.5% |
| Motor vehicle dealers..... | 89,598,409 | 1.2% | 101,675,806 | 1.2% | 94,278,625 | 1.1% | 100,928,845 | 1.1% | 99,892,481 | 1.1% |
| †††Airplanes, boats - 3% rate..... | 8,576,440 | 0.1% | 9,939,334 | 0.1% | 10,917,669 | 0.1% | 12,062,345 | 0.1% | 12,918,385 | 0.1% |
| †††[Aircraft: 4.75% general State rate eff 10-1-15]; aircraft primarily included in Unclassified group | | | | | | | | | | |
| Manufactured home (mobile home) dealers..... | 2,527,811 | 0.0% | 2,948,437 | 0.0% | 3,224,149 | 0.0% | 3,451,851 | 0.0% | 3,500,635 | 0.0% |
| ††Manufactured home (mobile home)..... [4.75% general State rate eff 1-1-14] | 4,692,892 | 0.1% | 5,290,615 | 0.1% | 5,637,813 | 0.1% | 7,130,764 | 0.1% | 8,352,066 | 0.1% |
| ††Modular home - [4.75% general State rate eff 1-1-14] | 4,529,877 | 0.1% | 4,780,002 | 0.1% | 5,033,343 | 0.1% | 4,569,433 | 0.1% | 4,717,238 | 0.1% |
| Other automotive..... | 274,666,758 | 3.6% | 328,241,350 | 3.9% | 337,768,279 | 4.0% | 359,085,474 | 4.0% | 366,745,680 | 4.1% |
| Food..... | 1,252,560,636 | 16.6% | 1,298,518,552 | 15.5% | 1,352,930,781 | 16.2% | 1,432,454,493 | 16.0% | 1,397,727,954 | 15.5% |
| Furniture..... | 208,797,979 | 2.8% | 228,039,705 | 2.7% | 234,487,338 | 2.8% | 247,315,497 | 2.8% | 240,944,566 | 2.7% |
| General merchandise..... | 1,678,831,885 | 22.2% | 1,818,440,582 | 21.7% | 1,855,176,830 | 22.2% | 1,997,696,076 | 22.4% | 2,171,446,289 | 24.1% |
| Lumber and building material..... | 648,853,884 | 8.6% | 734,156,654 | 8.8% | 785,299,570 | 9.4% | 874,864,323 | 9.8% | 906,241,527 | 10.0% |
| 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] | 1,381,869,197 | 18.3% | 1,364,921,626 | 16.3% | 1,372,341,214 | 16.4% | 1,390,219,539 | 15.6% | 1,337,166,997 | 14.8% |
| Unclassified..... †††[Aircraft: 4.75% general State rate eff 10-1-15] | 1,675,178,876 | 22.2% | 1,828,703,716 | 21.9% | 1,960,403,166 | 23.4% | 2,130,803,114 | 23.9% | 2,127,571,784 | 23.6% |
| 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) [includes proceeds from 5% vehicle subscription rate eff 10-1-19; SL 2019-69] | 73,061,051 | 1.0% | 76,395,796 | 0.9% | 78,478,830 | 0.9% | 84,437,685 | 0.9% | 74,239,400 | 0.8% |
| Total sales and use tax collections | 7,561,719,463 | 100.0% | 8,071,402,030 | 100.0% | 8,367,505,943 | 100.0% | 8,931,811,911 | 100.0% | 9,019,490,953 | 100.0% |

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

1%, 2%, 2.5%, and 3% tax group (as of October 1, 2015, the 3% rate applicable to the sale of boats is the remaining State preferential sales and use tax rate):

- 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 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).]
- 2005-06 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.)
- 2013-14 Effective January 1, 2014, 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%).
- 2014-15 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 home when delivered to the purchaser.
- 2015-16 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.

Food group:

- 1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.
- 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 2% State rate applicable to food purchased for home consumption was repealed.
- 2003-04 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).]
- 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.
- 2007-08 Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
- 2008-09 Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.
- 2014-15 Effective July 1, 2014, 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.

Utility services group/Combined general rate:

- 1996-97 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%.
- 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 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.
- 2005-06 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 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.
- 2006-07 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. 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 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 a qualifying purpose was reduced from 2.83% to 2.6%. Effective October 1, 2007, 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 April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
- 2008-09 Effective July 1, 2008, 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%.
- 2009-10 Effective July 1, 2009, 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 September 1, 2009, the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.
- 2010-11 Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.
- 2011-12 Effective July 1, 2011, the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.
- 2014-15 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).
- 2015-16 Effective January 1, 2016, 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 2005-06

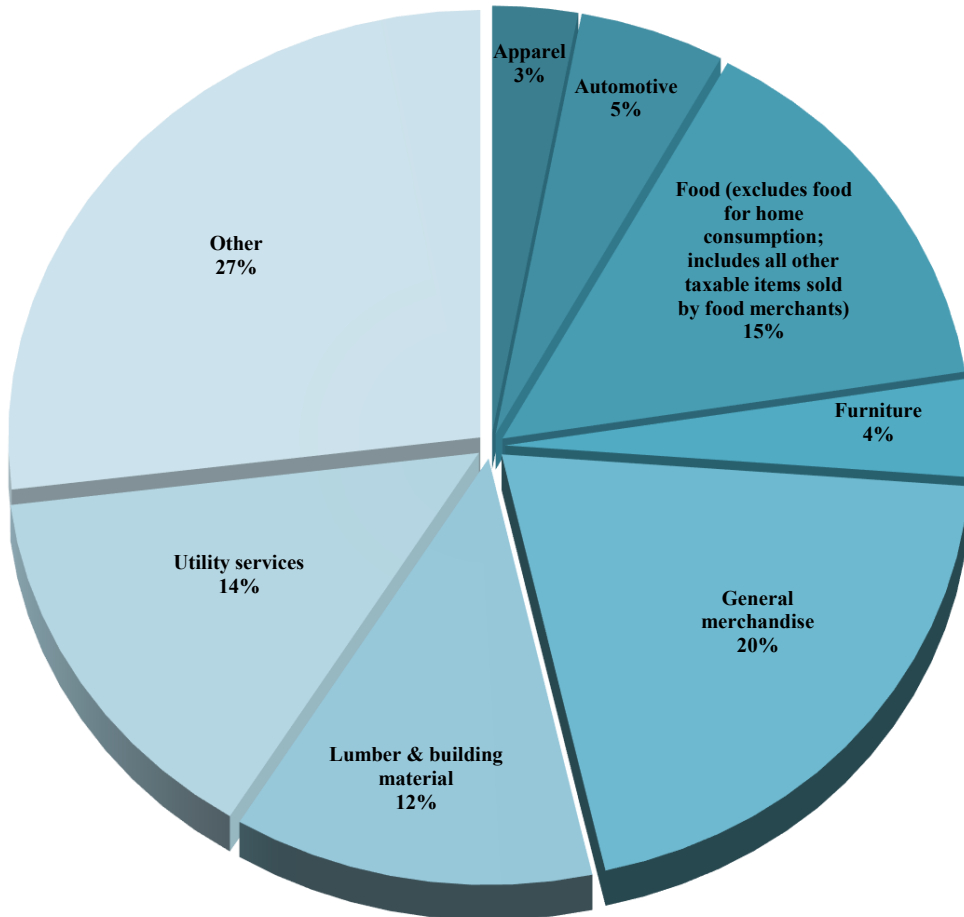
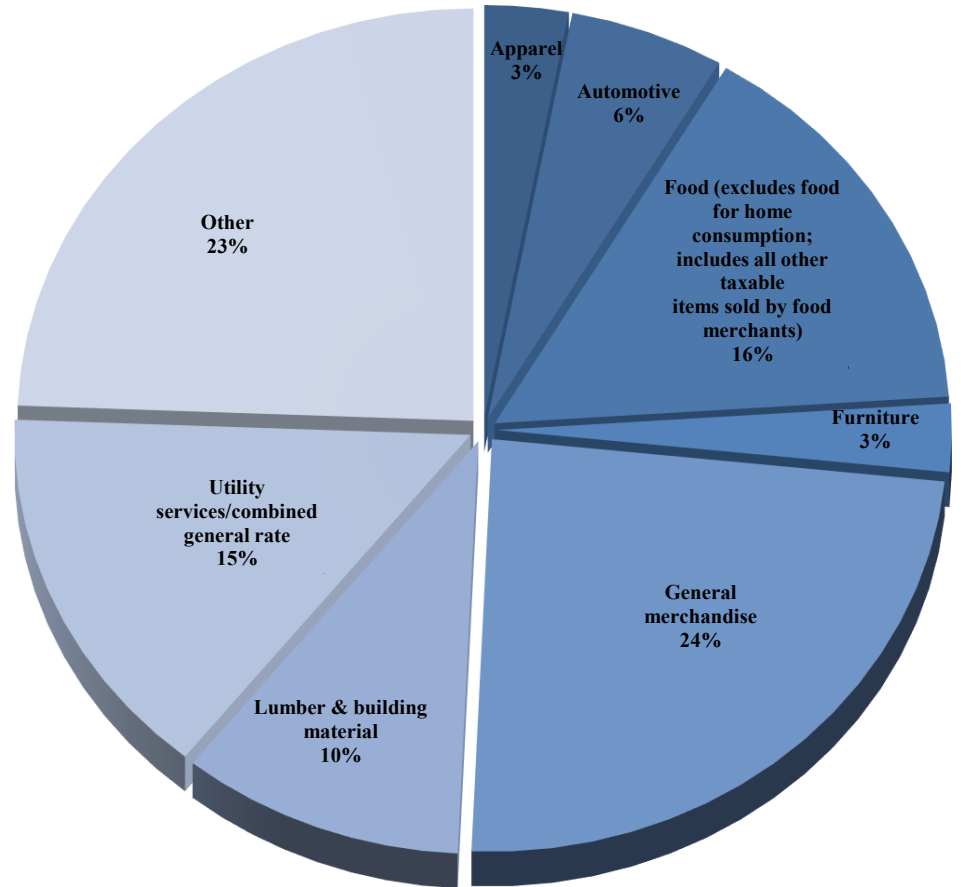


Figure 32.2 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2019-20



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 [S] | Local tax [S] | Total tax†† [S] | State tax [S] | Local tax [S] | Total tax†† [S] | State tax [S] | Local tax [S] | Total tax†† [S] | State tax [S] | Local tax [S] | Total tax†† [S] | State tax [S] | Local tax [S] | Total tax†† [S] |
| 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 |
| 2019-20..... | 3,352,450 | 1,529,527 | 4,881,977 | 294,630,265 | 143,318,053 | 437,948,318 | 130,267,698 | 82,629,174 | 212,896,871 | 65,270,028 | 24,857,513 | 90,127,541 | 493,520,441 | 252,334,266 | 745,854,708 |

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):

| | | | |
|---------|-------------|---------|-------------|
| 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 | 2019-20 | 1,928,570 |
| 2012-13 | 2,825,727 | | |

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 previously were eligible for refund. [The exemption replaced the refund provision.]

††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 [S] | Municipalities [S] | Public Schools† [S] | Other refunds | | | | Total [S] |
|--------------|--------------|--------------------|---------------------|------------------------------------|---------------------|-----------------------|-----------------|-------------|
| | | | | Special Districts/ Authorities [S] | U.S. Government [S] | University System [S] | Total Other [S] | |
| 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 |
| 2019-20..... | 65,277,965 | 88,203,995 | 19,437,484 | 12,106,752 | 1,569,410 | 26,301,266 | 39,977,428 | 212,896,871 |

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.

TABLE 35A. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS BY SIZE OF ANNUAL REFUND BY FISCAL YEAR

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

| Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year | Fiscal year 2005-06 | | | | | Fiscal year 2006-07 | | | | | Fiscal year 2007-08 | | | | | Fiscal year 2008-09 | | | | | Fiscal year 2009-10 | | | | |
|---|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|
| | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | |
| | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] |
| | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] |
| <=\$2,000 | 5,698 | 60.2% | 4,184,006 | 1.3% | 734 | 5,574 | 60.3% | 4,200,118 | 1.3% | 754 | 5,470 | 59.6% | 4,042,078 | 1.4% | 739 | 5,517 | 59.2% | 4,118,279 | 1.2% | 746 | 5,341 | 60.8% | 3,855,710 | 1.5% | 722 |
| \$2,001 - \$4,000 | 1,402 | 14.8% | 3,961,869 | 1.2% | 2,826 | 1,384 | 15.0% | 3,919,160 | 1.2% | 2,832 | 1,409 | 15.3% | 3,982,788 | 1.4% | 2,827 | 1,364 | 14.6% | 3,878,974 | 1.2% | 2,844 | 1,294 | 14.7% | 3,661,715 | 1.5% | 2,830 |
| \$4,001 - \$6,000 | 598 | 6.3% | 2,938,369 | 0.9% | 4,914 | 581 | 6.3% | 2,840,920 | 0.9% | 4,890 | 561 | 6.1% | 2,738,175 | 0.9% | 4,881 | 648 | 7.0% | 3,164,915 | 0.9% | 4,884 | 593 | 6.8% | 2,890,463 | 1.1% | 4,874 |
| \$6,001 - \$8,000 | 372 | 3.9% | 2,579,785 | 0.8% | 6,935 | 334 | 3.6% | 2,289,525 | 0.7% | 6,855 | 349 | 3.8% | 2,405,537 | 0.8% | 6,893 | 359 | 3.9% | 2,476,135 | 0.7% | 6,897 | 311 | 3.5% | 2,154,171 | 0.9% | 6,927 |
| \$8,001 - \$10,000 | 219 | 2.3% | 1,973,017 | 0.6% | 9,009 | 212 | 2.3% | 1,902,581 | 0.6% | 8,974 | 224 | 2.4% | 1,997,848 | 0.7% | 8,919 | 222 | 2.4% | 1,970,029 | 0.6% | 8,874 | 207 | 2.4% | 1,848,115 | 0.7% | 8,928 |
| \$10,001 - \$50,000 | 837 | 8.8% | 17,638,177 | 5.3% | 21,073 | 843 | 9.1% | 17,715,049 | 5.5% | 21,014 | 834 | 9.1% | 17,536,385 | 6.0% | 21,027 | 866 | 9.3% | 18,736,631 | 5.6% | 21,636 | 754 | 8.6% | 15,561,689 | 6.2% | 20,639 |
| \$50,001 - \$100,000 | 147 | 1.6% | 10,310,240 | 3.1% | 70,138 | 139 | 1.5% | 9,554,994 | 3.0% | 68,741 | 149 | 1.6% | 10,487,406 | 3.6% | 70,385 | 151 | 1.6% | 10,307,368 | 3.1% | 68,261 | 129 | 1.5% | 9,016,568 | 3.6% | 69,896 |
| \$100,001 - \$500,000 | 118 | 1.2% | 23,486,648 | 7.1% | 199,039 | 118 | 1.3% | 24,884,214 | 7.8% | 210,883 | 124 | 1.4% | 25,243,587 | 8.6% | 203,577 | 127 | 1.4% | 24,860,446 | 7.4% | 195,752 | 104 | 1.2% | 22,558,452 | 9.0% | 216,908 |
| \$500,001 - \$1,000,000 | 26 | 0.3% | 18,216,058 | 5.5% | 700,618 | 24 | 0.3% | 16,693,467 | 5.2% | 695,561 | 26 | 0.3% | 18,475,931 | 6.3% | 710,613 | 27 | 0.3% | 19,262,005 | 5.8% | 713,408 | 16 | 0.2% | 11,340,851 | 4.5% | 708,803 |
| \$1,000,001 or more | 42 | 0.4% | 245,259,502 | 74.2% | 5,839,512 | 42 | 0.5% | 235,755,487 | 73.7% | 5,613,226 | 38 | 0.4% | 205,604,658 | 70.3% | 5,410,649 | 40 | 0.4% | 245,082,986 | 73.4% | 6,127,075 | 34 | 0.4% | 178,470,097 | 71.0% | 5,249,120 |
| Total | 9,459 | 100.0% | 330,547,672 | 100.0% | 34,945 | 9,251 | 100.0% | 319,755,516 | 100.0% | 34,564 | 9,184 | 100.0% | 292,514,392 | 100.0% | 31,850 | 9,321 | 100.0% | 333,857,768 | 100.0% | 35,818 | 8,783 | 100.0% | 251,357,831 | 100.0% | 28,619 |

| Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year | Fiscal year 2010-11 | | | | | Fiscal year 2011-12 | | | | | Fiscal year 2012-13 | | | | | Fiscal year 2013-14 | | | | | Fiscal year 2014-15 | | | | |
|---|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|------------------------|------------------|--------------------|------------------|-----------------------------|
| | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | |
| | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] |
| | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] |
| <=\$2,000 | 4,963 | 55.9% | 3,827,904 | 0.9% | 771 | 4,873 | 57.6% | 3,690,407 | 1.2% | 757 | 4,985 | 58.1% | 3,765,814 | 1.2% | 755 | 4,827 | 57.5% | 3,657,052 | 0.9% | 758 | 4,446 | 55.1% | 3,435,701 | 1.1% | 773 |
| \$2,001 - \$4,000 | 1,365 | 15.4% | 3,862,803 | 0.9% | 2,830 | 1,329 | 15.7% | 3,780,182 | 1.3% | 2,844 | 1,376 | 16.0% | 3,922,208 | 1.2% | 2,850 | 1,245 | 14.8% | 3,566,484 | 0.9% | 2,865 | 1,316 | 16.3% | 3,717,130 | 1.2% | 2,825 |
| \$4,001 - \$6,000 | 637 | 7.2% | 3,103,894 | 0.7% | 4,873 | 572 | 6.8% | 2,802,392 | 0.9% | 4,899 | 592 | 6.9% | 2,917,797 | 0.9% | 4,929 | 583 | 6.9% | 2,834,798 | 0.7% | 4,862 | 591 | 7.3% | 2,884,296 | 0.9% | 4,880 |
| \$6,001 - \$8,000 | 348 | 3.9% | 2,399,942 | 0.6% | 6,896 | 349 | 4.1% | 2,412,608 | 0.8% | 6,913 | 291 | 3.4% | 2,007,872 | 0.6% | 6,900 | 332 | 4.0% | 2,281,641 | 0.6% | 6,872 | 323 | 4.0% | 2,238,304 | 0.7% | 6,930 |
| \$8,001 - \$10,000 | 221 | 2.5% | 1,966,639 | 0.5% | 8,899 | 205 | 2.4% | 1,834,907 | 0.6% | 8,951 | 218 | 2.5% | 1,950,887 | 0.6% | 8,949 | 210 | 2.5% | 1,866,945 | 0.5% | 8,890 | 214 | 2.7% | 1,904,935 | 0.6% | 8,902 |
| \$10,001 - \$50,000 | 928 | 10.5% | 19,468,534 | 4.6% | 20,979 | 820 | 9.7% | 17,439,918 | 5.9% | 21,268 | 788 | 9.2% | 16,586,953 | 5.1% | 21,049 | 813 | 9.7% | 17,282,943 | 4.3% | 21,258 | 816 | 10.1% | 17,091,149 | 5.4% | 20,945 |
| \$50,001 - \$100,000 | 162 | 1.8% | 11,487,919 | 2.7% | 70,913 | 141 | 1.7% | 9,879,190 | 3.3% | 70,065 | 138 | 1.6% | 9,738,292 | 3.0% | 70,567 | 172 | 2.0% | 11,815,625 | 3.0% | 68,695 | 151 | 1.9% | 10,658,941 | 3.4% | 70,589 |
| \$100,001 - \$500,000 | 174 | 2.0% | 35,094,463 | 8.2% | 201,692 | 110 | 1.3% | 23,249,467 | 7.9% | 211,359 | 133 | 1.5% | 26,035,582 | 8.0% | 195,756 | 146 | 1.7% | 29,159,246 | 7.3% | 199,721 | 153 | 1.9% | 33,101,375 | 10.5% | 216,349 |
| \$500,001 - \$1,000,000 | 26 | 0.3% | 17,682,621 | 4.1% | 680,101 | 26 | 0.3% | 18,812,226 | 6.4% | 723,547 | 14 | 0.2% | 10,391,526 | 3.2% | 742,252 | 23 | 0.3% | 16,363,533 | 4.1% | 711,458 | 17 | 0.2% | 12,273,999 | 3.9% | 722,000 |
| \$1,000,001 or more | 50 | 0.6% | 327,869,939 | 76.8% | 6,557,399 | 35 | 0.4% | 211,574,791 | 71.6% | 6,044,994 | 46 | 0.5% | 248,357,089 | 76.3% | 5,399,067 | 48 | 0.6% | 309,319,351 | 77.7% | 6,444,153 | 35 | 0.4% | 227,265,640 | 72.2% | 6,493,304 |
| Total | 8,874 | 100.0% | 426,764,659 | 100.0% | 48,092 | 8,460 | 100.0% | 295,476,088 | 100.0% | 34,926 | 8,581 | 100.0% | 325,674,019 | 100.0% | 37,953 | 8,399 | 100.0% | 398,147,619 | 100.0% | 47,404 | 8,062 | 100.0% | 314,571,469 | 100.0% | 39,019 |

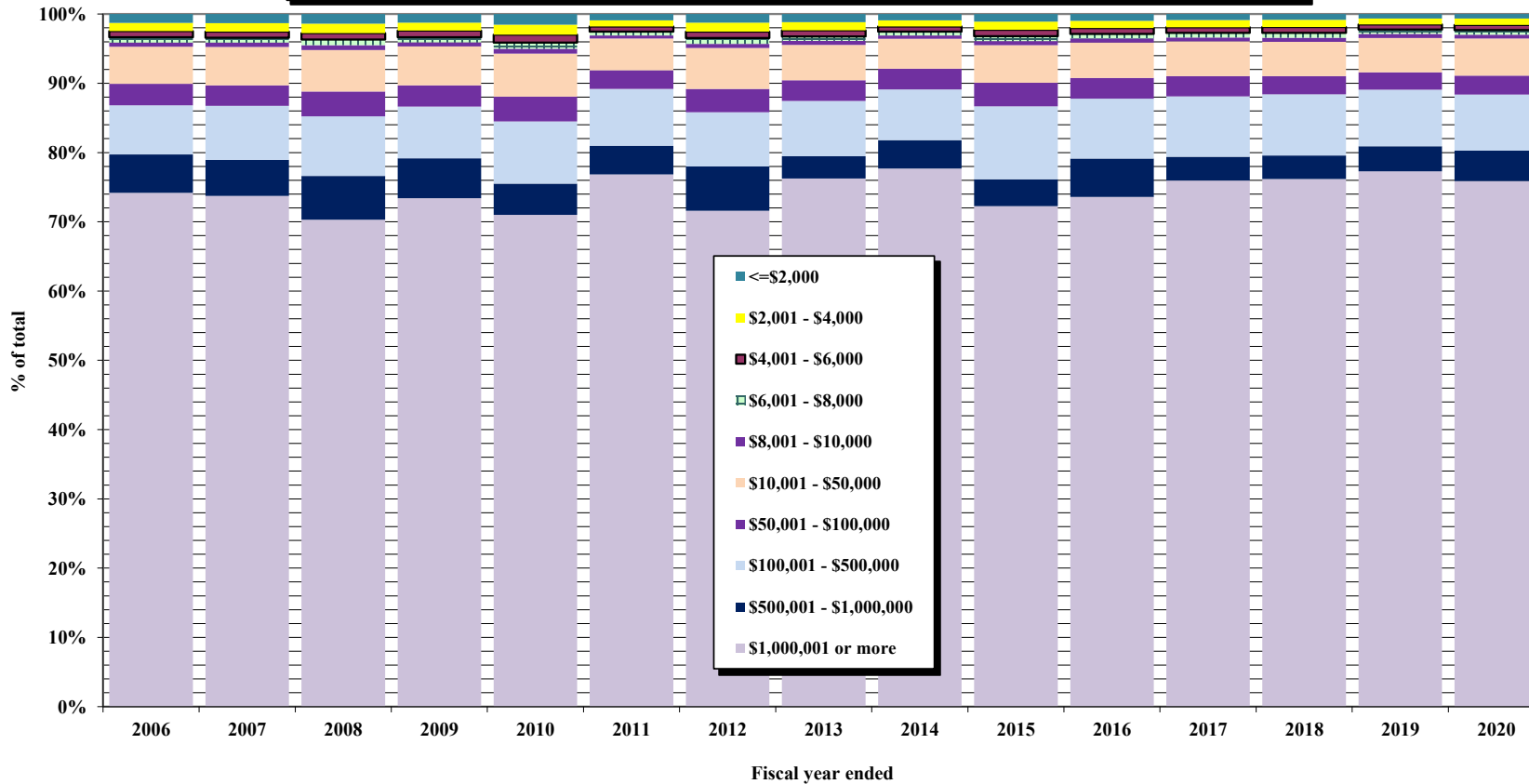
| Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year | Fiscal year 2015-16 | | | | | Fiscal year 2016-17 | | | | | Fiscal year 2017-18 | | | | | Fiscal year 2018-19 | | | | | Fiscal year 2019-20 | | | | |
|---|------------------------|------------------|----------------|------------------|-----------------------------|------------------------|------------------|----------------|------------------|-----------------------------|------------------------|------------------|----------------|------------------|-----------------------------|------------------------|------------------|----------------|------------------|-----------------------------|------------------------|------------------|----------------|------------------|-----------------------------|
| | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | | Claimants | | Refunds issued | | |
| | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] | # | % of total | Amount [\$] | % of total | Avg per claimant [\$] |
| | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] | [#] | % of total | Amount [\$] | % of total | Avg per claimant [\$] |
| <=\$2,000 | 4,383 | 54.4% | 3,446,394 | 1.0% | 786 | 4,167 | 52.6% | 3,256,199 | 0.9% | 781 | 4,011 | 50.9% | 3,172,281 | 0.8% | 791 | 3,783 | 46.9% | 3,110,940 | 0.7% | 822 | 3,604 | 45.7% | 2,860,986 | 0.7% | 794 |
| \$2,001 - \$4,000 | 1,261 | 15.7% | 3,608,419 | 1.0% | 2,862 | 1,322 | 16.7% | 3,780,253 | 1.0% | 2,859 | 1,361 | 17.3% | 3,862,689 | 1.0% | 2,838 | 1,354 | 16.8% | 3,890,219 | 0.8% | 2,873 | 1,379 | 17.5% | 3,962,237 | 0.9% | 2,873 |
| \$4,001 - \$6,000 | 613 | 7.6% | 2,983,477 | 0.9% | 4,867 | 601 | 7.6% | 2,937,749 | 0.8% | 4,888 | 621 | 7.9% | 3,067,245 | 0.8% | 4,939 | 710 | 8.8% | 3,502,143 | 0.8% | 4,933 | 680 | 8.6% | 3,337,477 | 0.8% | 4,908 |
| \$6,001 - \$8,000 | 335 | 4.2% | 2,313,710 | 0.7% | 6,907 | 357 | 4.5% | 2,467,022 | 0.7% | 6,910 | 390 | 5.0% | 2,719,410 | 0.7% | 6,973 | 419 | 5.2% | 2,903,393 | 0.6% | 6,929 | 426 | 5.4% | 2,951,644 | 0.7% | 6,929 |
| \$8,001 - \$10,000 | 226 | 2.8% | 2,018,805 | 0.6% | 8,933 | 232 | 2.9% | 2,074,810 | 0.6% | 8,943 | 239 | 3.0% | 2,132,525 | 0.6% | 8,923 | 297 | 3.7% | 2,665,026 | 0.6% | 8,973 | 268 | 3.4% | 2,385,550 | 0.5% | 8,901 |
| \$10,001 - \$50,000 | 862 | 10.7% | 17,961,130 | 5.1% | 20,837 | 877 | 11.1% | 18,386,475 | 5.0% | 20,965 | 890 | 11.3% | 18,496,664 | 5.0% | 20,783 | 1,088 | 13.5% | 23,088,545 | 5.0% | 21,221 | 1,115 | 14.1% | 23,419,369 | 5.3% | 21,004 |
| \$50,001 - \$100,000 | 150 | 1.9% | 10,471,782 | 3.0% | 69,812 | 152 | 1.9% | 10,728,541 | 2.9% | 70,583 | 143 | 1.8% | 9,864,380 | 2.6% | 68,982 | 169 | 2.1% | 11,679,681 | 2.5% | 69,111 | 172 | 2.2% | 12,000,742 | 2.7% | 69,772 |
| \$100,001 - \$500,000 | 154 | 1.9% | 30,169,531 | 8.6% | 195,906 | 156 | 2.0% | 31,854,229 | 8.7% | 204,194 | 159 | 2.0% | 33,045,974 | 8.8% | 207,836 | 180 | 2.2% | 38,111,421 | 8.2% | 211,730 | 178 | 2.3% | 35,372,059 | 8.1% | 198,719 |
| \$500,001 - \$1,000,000 | 28 | 0.3% | 19,373,720 | 5.5% | 691,919 | 18 | 0.2% | 12,610,695 | 3.4% | 700,594 | 19 | 0.2% | 12,689,715 | 3.4% | 667,880 | 23 | 0.3% | 16,850,305 | 3.6% | 732,622 | 27 | 0.3% | 19,2 | | |

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

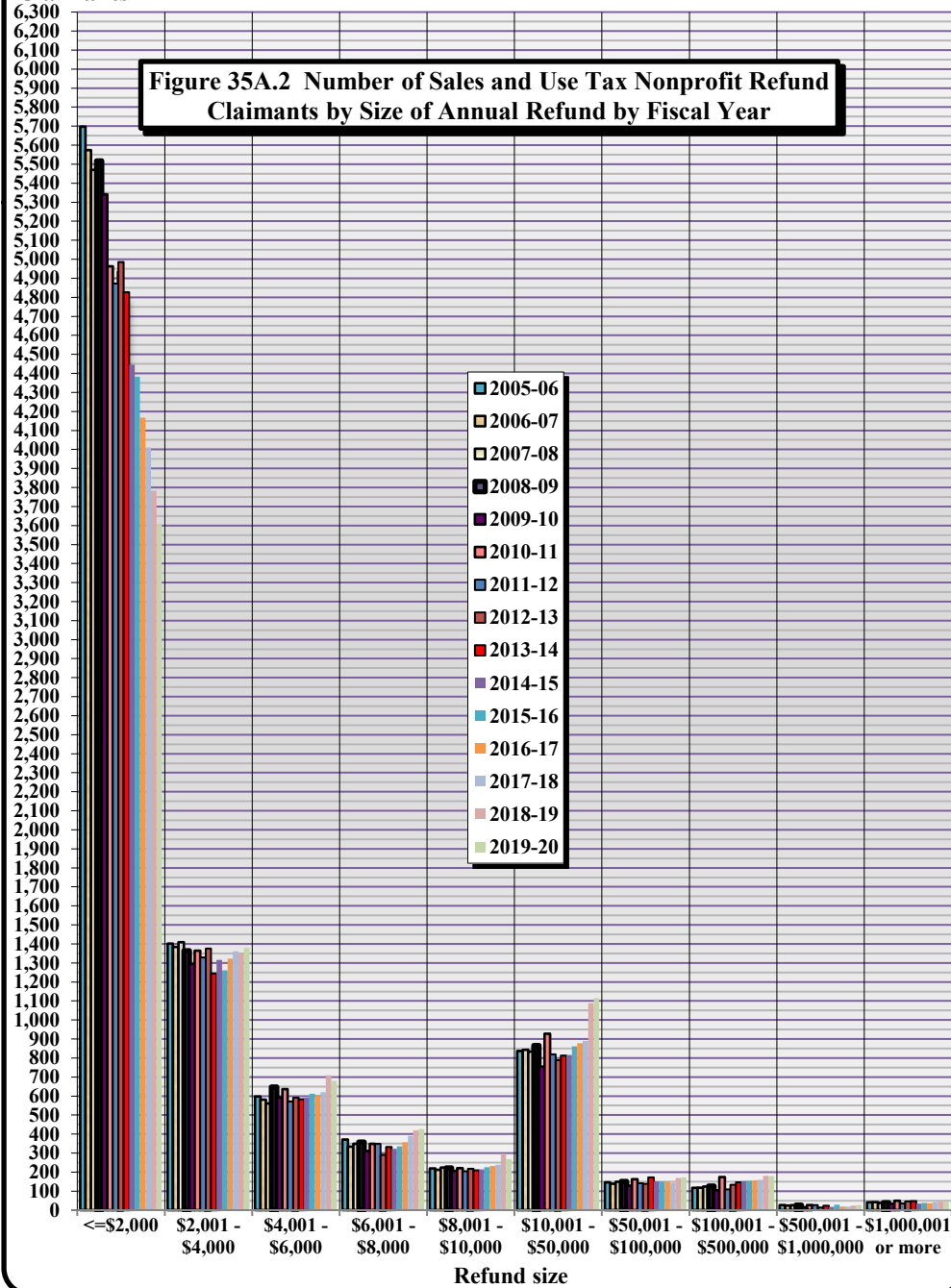


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2019-20

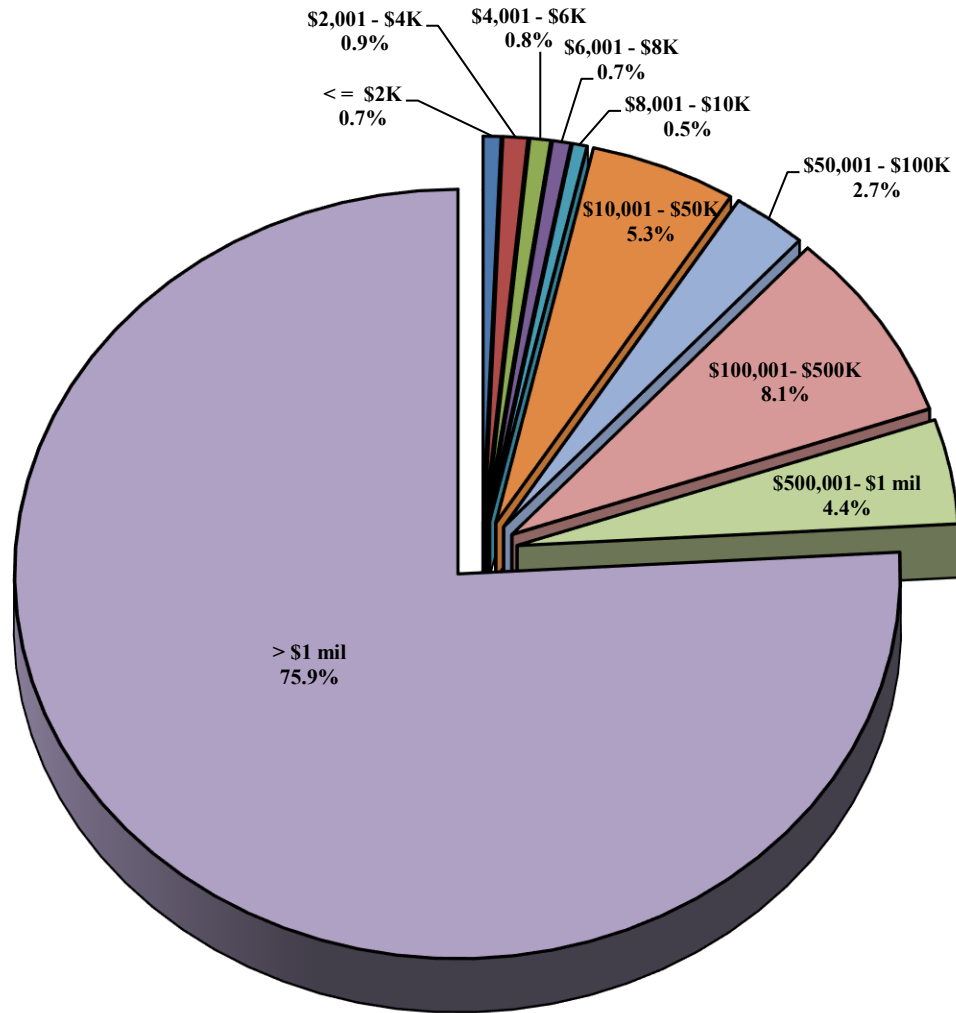


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

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

| Nonprofit Entity Type | Fiscal year 2005-06 | | | | Fiscal year 2006-07 | | | | Fiscal year 2007-08 | | | | Fiscal year 2008-09 | | | | Fiscal year 2009-10 | | | |
|--|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|
| | 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 | 84 | 45.7% | 218,960,776 | 79.0% | 77 | 41.8% | 213,403,836 | 76.9% | 81 | 43.1% | 195,557,648 | 78.4% | 83 | 42.8% | 231,074,534 | 79.9% | 73 | 47.4% | 159,758,501 | 75.2% |
| Educational institutions: | | | | | | | | | | | | | | | | | | | | |
| Collegiate institutions | 26 | 14.1% | 48,522,414 | 17.5% | 27 | 14.7% | 45,589,406 | 16.4% | 27 | 14.4% | 36,243,729 | 14.5% | 28 | 14.4% | 38,265,853 | 13.2% | 20 | 13.0% | 37,144,579 | 17.5% |
| Elementary, secondary institutions | 6 | 3.3% | 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% | 7 | 4.5% | 1,011,316 | 0.5% |
| Churches and other religious institutions | 22 | 12.0% | 5,852,296 | 2.1% | 17 | 9.2% | 3,904,682 | 1.4% | 19 | 10.1% | 4,199,828 | 1.7% | 15 | 7.7% | 2,615,262 | 0.9% | 17 | 11.0% | 2,987,854 | 1.4% |
| Charitable and other institutions | 28 | 15.2% | 7,658,259 | 2.8% | 32 | 17.4% | 8,037,225 | 2.9% | 29 | 15.4% | 6,745,371 | 2.7% | 34 | 17.5% | 10,446,998 | 3.6% | 26 | 16.9% | 9,340,656 | 4.4% |
| Retirement/convalescent facilities (includes adult care and skilled nursing facilities) | 20 | 10.9% | 4,876,823 | 1.8% | 24 | 13.0% | 5,072,427 | 1.8% | 24 | 12.8% | 5,202,672 | 2.1% | 18 | 9.3% | 4,323,835 | 1.5% | 11 | 7.1% | 2,126,495 | 1.0% |
| Total | 186 | 101.1% | 286,962,209 | 103.5% | 184 | 100.0% | 277,333,168 | 100.0% | 188 | 100.0% | 249,324,176 | 100.0% | 194 | 100.0% | 289,205,437 | 100.0% | 154 | 100.0% | 212,369,400 | 100.0% |

| Nonprofit Entity Type | Fiscal year 2010-11 | | | | Fiscal year 2011-12 | | | | Fiscal year 2012-13 | | | | Fiscal year 2013-14 | | | | Fiscal year 2014-15 | | | |
|--|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|
| | 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 | 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% | 79 | 38.5% | 213,241,196 | 78.2% |
| Educational institutions: | | | | | | | | | | | | | | | | | | | | |
| Collegiate institutions | 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% | 24 | 11.7% | 37,308,093 | 13.7% |
| Elementary, secondary institutions | 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% | 14 | 6.8% | 2,671,591 | 1.0% |
| Churches and other religious institutions | 26 | 10.4% | 4,446,191 | 1.2% | 15 | 8.8% | 2,999,676 | 1.2% | 16 | 8.1% | 2,451,570 | 0.9% | 22 | 10.1% | 4,288,508 | 1.2% | 19 | 9.3% | 3,442,025 | 1.3% |
| Charitable and other institutions | 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% | 38 | 18.5% | 9,815,460 | 3.6% |
| Retirement/convalescent facilities (includes adult care and skilled nursing facilities) | 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% | 31 | 15.1% | 6,162,648 | 2.3% |
| Total | 250 | 100.0% | 380,647,023 | 100.0% | 171 | 100.0% | 253,636,484 | 100.0% | 193 | 100.0% | 284,784,197 | 100.0% | 217 | 100.0% | 354,842,131 | 100.0% | 205 | 100.0% | 272,641,014 | 100.0% |

| Nonprofit Entity Type | Fiscal year 2015-16 | | | | Fiscal year 2016-17 | | | | Fiscal year 2017-18 | | | | Fiscal year 2018-19 | | | | Fiscal year 2019-20 | | | |
|--|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|--------------------|---------------|
| | 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 | 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% | 72 | 28.9% | 293,892,769 | 75.9% |
| Educational institutions: | | | | | | | | | | | | | | | | | | | | |
| Collegiate institutions | 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% | 32 | 12.9% | 53,570,680 | 13.8% |
| Elementary, secondary institutions | 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% | 5,855,518 | 1.4% | 32 | 12.9% | 6,520,559 | 1.7% |
| Churches and other religious institutions | 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% | 26 | 10.4% | 5,368,363 | 1.4% |
| Charitable and other institutions | 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% | 63 | 25.3% | 19,561,023 | 5.1% |
| Retirement/convalescent facilities (includes adult care and skilled nursing facilities) | 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% | 24 | 9.6% | 8,116,921 | 2.1% |
| Total | 220 | 100.0% | 306,992,630 | 100.0% | 211 | 100.0% | 323,003,176 | 100.0% | 221 | 100.0% | 330,331,955 | 100.0% | 247 | 100.0% | 415,272,713 | 100.0% | 249 | 100.0% | 387,030,314 | 100.0% |

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).

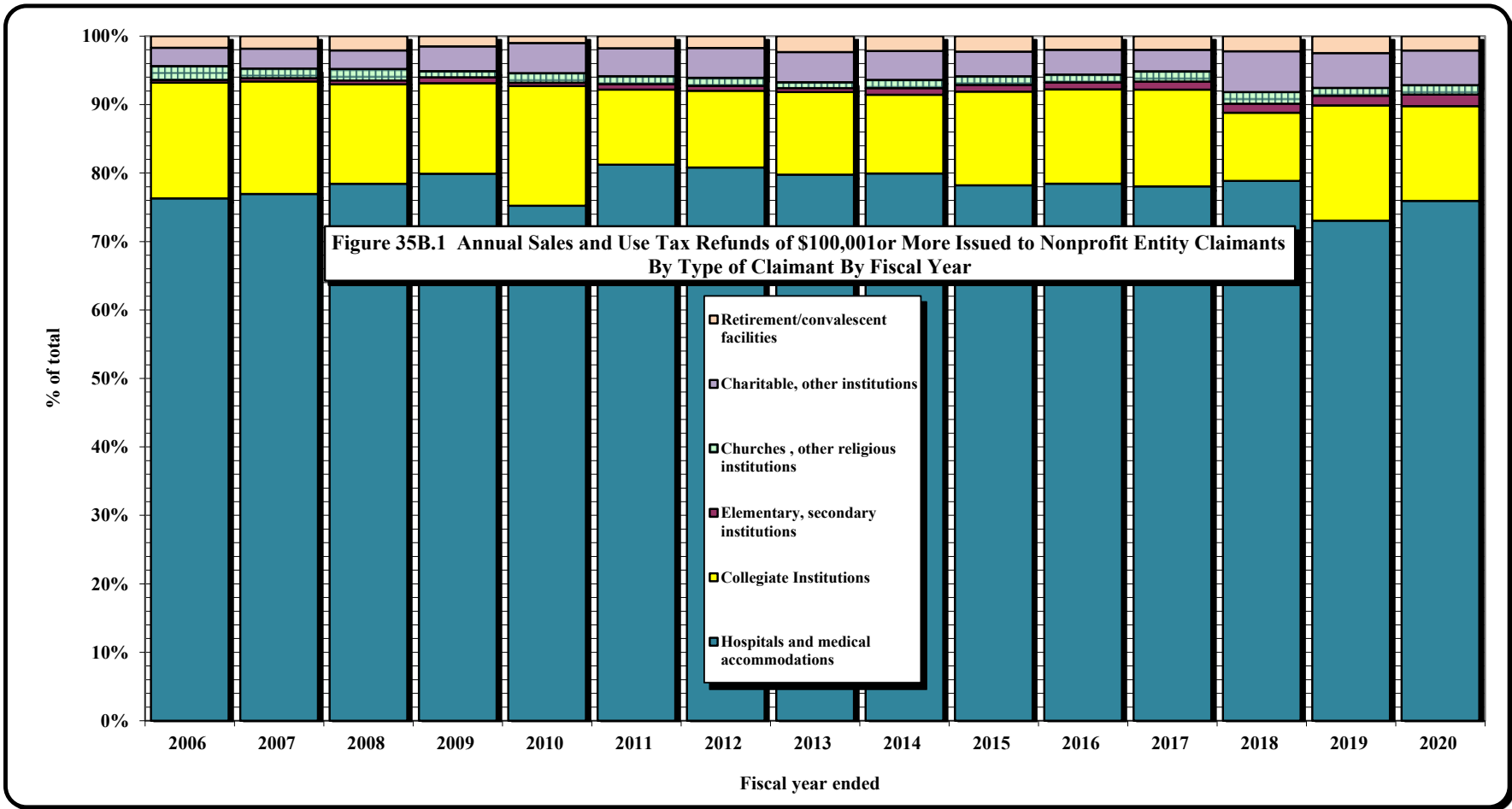


Figure 35B.2 Fifteen-Year Trend in Annual Sales and Use Tax Refunds of \$100,001 or More Issued to Nonprofit Entity Claimants

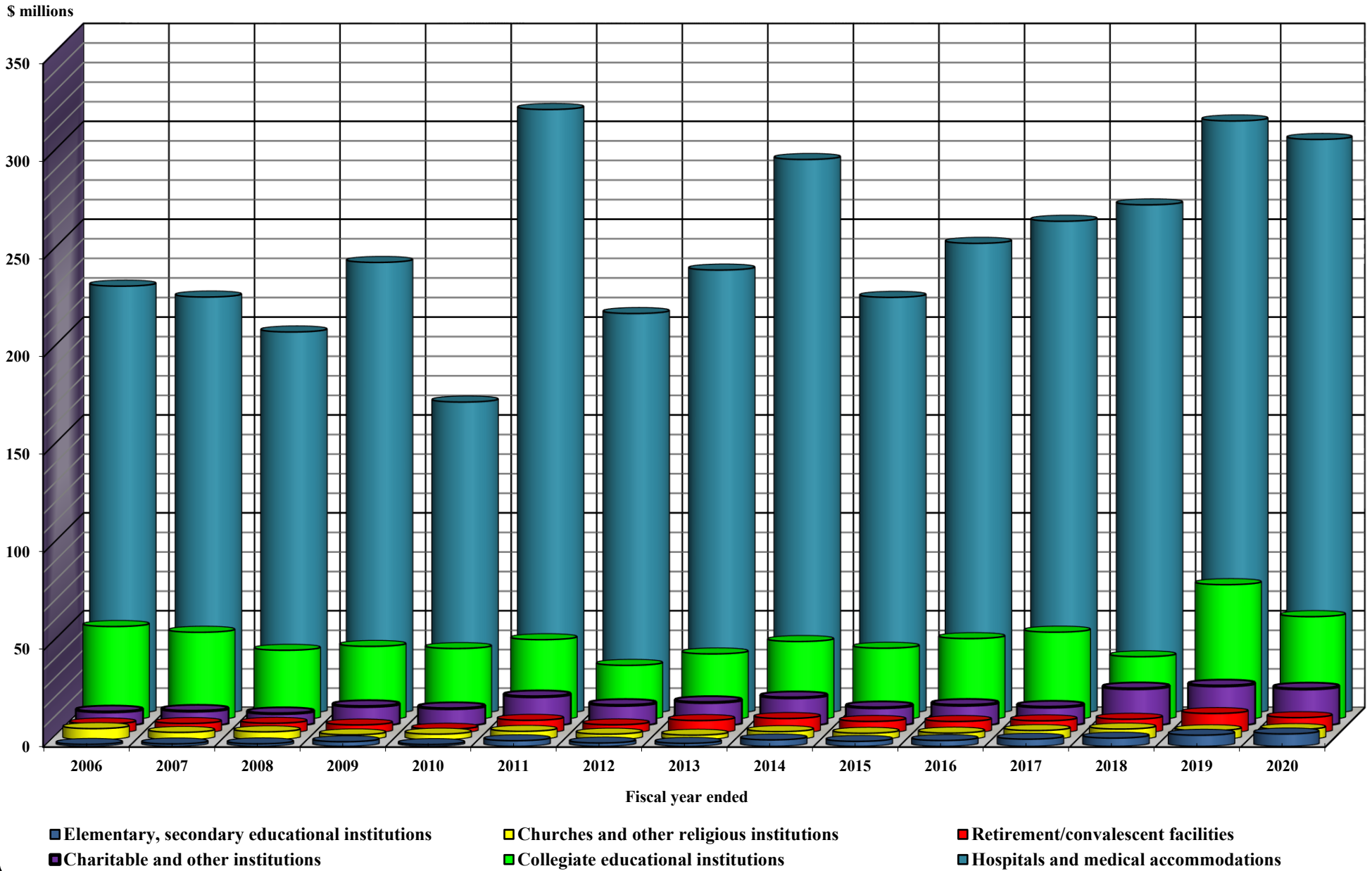


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY
 [§ 105 ARTICLE 5.]

[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 | 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 [\$] | 2019-2020 [\$] |
|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Alamance..... | 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 | 123,250,473 |
| Alexander..... | 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 | 11,259,393 |
| Alleghany..... | 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 | 4,364,882 |
| Anson..... | 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 | 7,638,563 |
| Ashe..... | 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 | 14,788,673 |
| Avery..... | 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 | 15,615,756 |
| Beaufort..... | 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 | 25,243,389 |
| Bertie..... | 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 | 4,371,699 |
| Bladen..... | 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 | 10,598,505 |
| Brunswick..... | 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 | 95,410,243 |
| Buncombe..... | 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 | 261,974,647 |
| Burke..... | 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 | 37,706,380 |
| Cabarrus..... | 75,760,267 | 82,429,237 | 79,303,175 | 80,607,883 | 107,152,835 | 118,663,086 | 111,461,667 | 116,383,791 | 123,405,145 | 135,318,637 | 147,496,641 | 160,346,789 | 165,040,522 | 175,654,101 | 172,631,079 |
| Caldwell..... | 17,751,700 | 18,866,700 | 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 | 27,105,524 | 27,816,218 | 30,301,015 | 31,969,726 |
| Camden..... | 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 | 3,084,761 |
| Carteret..... | 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 | 63,267,398 |
| Caswell..... | 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 | 3,673,803 |
| Catawba..... | 74,419,861 | 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 | 109,918,090 | 112,502,474 | 117,295,800 | 118,163,725 |
| Chatham..... | 10,476,782 | 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 | 34,904,077 |
| Cherokee..... | 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 | 16,712,837 |
| Chowan..... | 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 | 6,657,371 |
| Clay..... | 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 | 4,649,619 |
| Cleveland..... | 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 | 47,424,947 |
| Columbus..... | 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 | 20,420,551 |
| Craven..... | 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 | 59,944,294 |
| Cumberland..... | 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 | 206,311,188 |
| Currituck..... | 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 | 27,056,343 |
| Dare..... | 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 | 76,117,049 | 74,291,149 |
| Davidson..... | 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 | 73,702,326 |
| Davie..... | 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 | 19,066,825 |
| Duplin..... | 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 | 21,451,543 |
| Durham..... | 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 | 372,079,516 |
| Edgecombe..... | 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 | 15,640,270 | 16,804,379 | 17,039,765 | 20,514,846 | 30,714,140 |
| Forsyth..... | 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 | 234,532,964 | 255,416,903 | 255,997,375 | 273,667,233 | 272,926,310 |
| Franklin..... | 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 | 23,796,979 |
| Gaston..... | 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 | 125,439,811 |
| Gates..... | 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 | 2,084,146 |
| Graham..... | 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 | 2,524,302 | 3,302,190 | 3,277,814 | 3,461,054 | 3,916,972 |
| Granville..... | 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 | 19,255,567 |
| Greene..... | 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 | 4,098,122 |
| Guilford..... | 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 | 372,523,934 |
| Halifax..... | 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 | 25,080,494 |
| Harnett..... | 20,304,103 | 21,866,151 | 20,595,416 | 20,766,478 | 27,066,668 | 30,589,634 | 27,115,962 | 27,700,737 | 29,113,949 | 33,689,881 | 37,402,588 | 41,159,323 | 43,307,067 | 46,144,877 | 50,501,992 |
| Haywood..... | 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 | 39,246,049 |
| Henderson..... | 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 | 65,888,842 |
| Hertford..... | 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 | 11,515,663 |
| Hoke..... | 3,498,032 | 3,177,790 | 2,989,478 | 5,935,954 | 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 | 11,612,794 |
| Hyde..... | 1,819,018 | 1,928,231 | 2,127,210 | 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 | 2,947,753 |
| Iredell..... | 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 | 129,324,039 |
| Jackson..... | 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 | 30,072,021 |

TABLE 36A. - Continued

| County | 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 | 2019-2020 |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|
| [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] |
| Johnston..... | 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 | 99,478,690 |
| Jones..... | 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 | 2,521,562 |
| Lee..... | 22,906,345 | 23,511,353 | 22,974,359 | 22,120,394 | 26,434,853 | 31,789,057 | 29,149,124 | 28,419,972 | 28,319,034 | 29,978,214 | 33,076,429 | 36,460,827 | 37,470,322 | 39,905,747 | 41,076,849 |
| Lenoir..... | 21,760,153 | 21,526,213 | 20,660,215 | 20,265,481 | 24,644,344 | 26,655,893 | 23,873,455 | 22,675,941 | 22,981,715 | 22,945,276 | 24,103,856 | 25,727,798 | 26,748,705 | 28,774,914 | 29,099,416 |
| Lincoln..... | 18,061,446 | 19,448,818 | 19,448,818 | 19,164,309 | 20,643,278 | 23,632,278 | 25,812,835 | 22,928,755 | 24,821,290 | 27,873,756 | 30,204,280 | 35,299,469 | 37,076,566 | 43,378,801 | 48,168,301 |
| Macon..... | 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 | 27,258,212 |
| Madison..... | 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 | 6,467,177 |
| Martin..... | 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 | 10,138,993 |
| McDowell..... | 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 | 20,153,654 |
| Mecklenburg.... | 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 | 1,131,060,326 |
| Mitchell..... | 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 | 7,130,935 |
| Montgomery.... | 5,271,527 | 5,347,374 | 4,700,635 | 4,604,151 | 6,433,249 | 6,837,565 | 6,057,732 | 6,380,488 | 6,552,013 | 7,189,036 | 7,749,842 | 8,057,972 | 9,156,640 | 10,311,612 | 10,656,730 |
| Moore..... | 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 | 70,951,985 |
| Nash..... | 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 | 52,815,297 |
| New Hanover.... | 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 | 239,390,036 |
| Northampton.... | 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 | 5,368,545 |
| Onslow..... | 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 | 94,338,447 | 97,357,284 | 113,388,467 | 115,430,613 |
| Orange..... | 40,822,603 | 41,765,632 | 41,536,604 | 41,048,034 | 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 | 93,342,517 |
| Pamlico..... | 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 | 4,885,979 |
| Pasquotank.... | 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 | 22,739,490 | 22,680,453 | 25,108,763 | 26,825,029 |
| Pender..... | 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 | 21,703,436 | 23,249,669 | 26,384,685 | 27,785,427 |
| Perquimans.... | 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 | 3,637,569 |
| Person..... | 10,256,924 | 11,163,690 | 11,259,043 | 11,038,661 | 12,634,224 | 13,926,639 | 12,841,580 | 12,127,854 | 12,846,891 | 13,441,779 | 14,103,846 | 14,859,432 | 15,910,335 | 17,142,285 | 16,954,886 |
| Pitt..... | 60,601,612 | 64,532,706 | 63,749,627 | 61,800,887 | 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 | 121,606,637 |
| Polk..... | 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 | 7,027,959 | 8,657,079 | 7,632,200 |
| Randolph..... | 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 | 55,453,317 | 58,864,206 | 61,273,053 |
| Richmond..... | 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 | 19,670,464 |
| Robeson..... | 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 | 54,104,521 |
| Rockingham.... | 19,589,732 | 21,346,239 | 20,276,279 | 20,176,270 | 21,551,522 | 28,003,866 | 28,291,024 | 26,364,019 | 26,725,724 | 28,658,775 | 29,719,054 | 31,906,656 | 31,854,619 | 35,515,911 | 37,235,603 |
| Rowan..... | 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 | 71,108,071 |
| Rutherford..... | 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 | 31,926,718 |
| Sampson..... | 13,978,769 | 14,025,350 | 12,675,884 | 12,278,815 | 17,825,671 | 20,269,931 | 18,245,385 | 17,576,839 | 18,153,285 | 19,770,048 | 21,753,001 | 22,727,891 | 22,280,269 | 23,906,848 | 24,821,396 |
| Scotland..... | 10,799,784 | 10,977,829 | 10,408,995 | 10,795,455 | 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 | 15,245,896 |
| Stanly..... | 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 | 34,718,929 |
| Stokes..... | 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 | 13,503,300 |
| Surry..... | 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 | 46,824,169 |
| Swain..... | 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 | 6,859,907 | 6,894,685 | 7,740,581 |
| Transylvania.... | 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 | 18,947,084 |
| Tyrrell..... | 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 | 1,110,382 |
| Union..... | 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 | 104,503,007 | 110,921,357 |
| Vance..... | 13,819,862 | 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 | 22,132,527 |
| Wake..... | 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 | 958,898,198 |
| Warren..... | 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 | 4,533,247 |
| Washington.... | 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 | 4,150,105 |
| Watauga..... | 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 | 45,680,424 |
| Wayne..... | 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 | 63,982,432 |
| Wilkes..... | 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 | 36,015,555 |
| Wilson..... | 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 | 48,317,840 | 47,088,020 | 50,121,098 | 54,872,383 |
| Yadkin..... | 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 | 10,276,751 | 10,202,123 | 10,818,935 | 11,737,867 |
| Yancey..... | 4,706,965 | 5,193,689 | 5,617,693 | 4,805,474 | 4,838,582 | 5,546,771 | 4,799,544 | 4,804,010 | 4,694,001 | 4,952,659 | 5,154,882 | 5,692,787 | 5,915,378 | 6,837,131 | 7,071,652 |
| Unallocated.... | 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 | 41 |

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, interstate, 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).

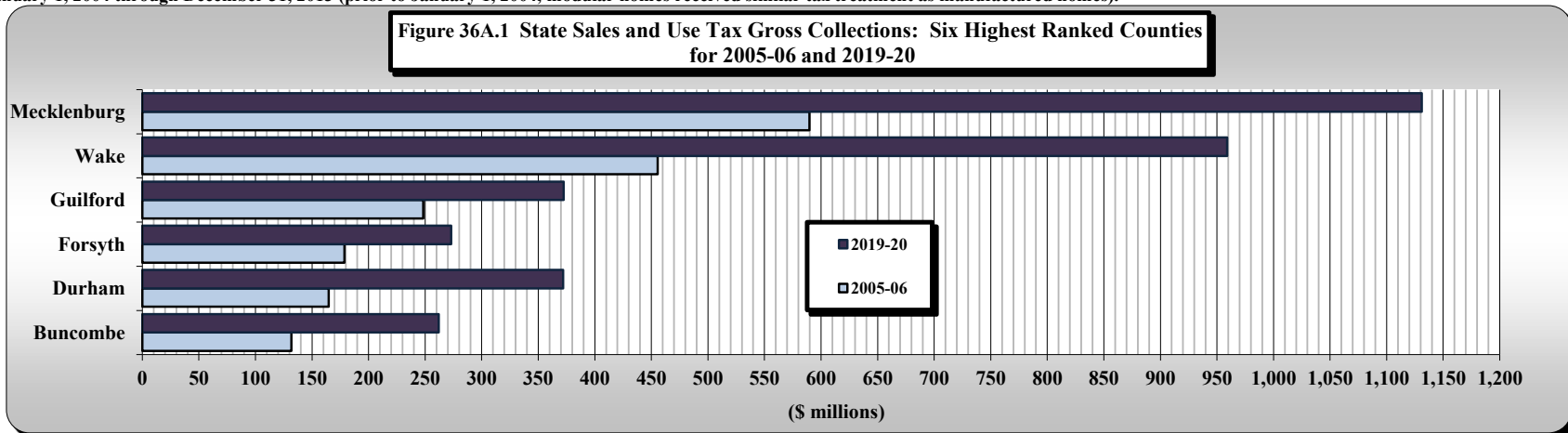


TABLE 36B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

| County | 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 | 20/19 |
|-----------------|--------|--------|--------|-------|-------|--------|--------|-------|-------|-------|-------|-------|-------|-------|
| Alamance..... | 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% | 0.6% |
| Alexander..... | 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% | 10.2% |
| Alleghany..... | 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% | 9.7% |
| Anson..... | 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% | 2.5% |
| Ashe..... | 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% | 7.3% |
| Avery..... | 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% | 7.3% |
| Beaufort..... | 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% | 0.6% |
| Bertie..... | -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% | 6.4% |
| Bladen..... | -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% | 0.8% |
| Brunswick..... | 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% | 6.0% |
| Buncombe..... | 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% | -4.6% |
| Burke..... | 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% | 2.5% |
| Cabarrus..... | 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% | -1.7% |
| Caldwell..... | 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% | 5.5% |
| Camden..... | -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% | 16.4% |
| Carteret..... | 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% | -0.8% |
| Caswell..... | 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% | 4.1% |
| Catawba..... | 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% | 0.7% |
| Chatham..... | 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% | 12.0% |
| Cherokee..... | 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% | 4.2% |
| Chowan..... | 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% | 1.8% |
| Clay..... | -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% | 15.8% |
| Cleveland..... | 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% | -4.4% |
| Columbus..... | 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% | 0.7% |
| Craven..... | 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% | 0.1% |
| Cumberland..... | 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% | 0.2% |
| Currituck..... | -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% | 5.7% |
| Dare..... | 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% | -2.4% |
| Davidson..... | 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% | 8.0% |
| Davie..... | 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% | 8.0% |
| Duplin..... | 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% | 0.0% |
| Durham..... | 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% | 0.5% |
| Edgecombe..... | 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% | 49.7% |
| Forsyth..... | 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% | -0.3% |
| Franklin..... | 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% | 11.1% |
| Gaston..... | 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% | 7.5% |
| Gates..... | -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% | 12.3% |
| Graham..... | 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% | 13.2% |
| Granville..... | -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% | 7.6% |
| Greene..... | 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% | 15.9% |
| Guilford..... | 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% | -1.4% |
| Halifax..... | 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% | -8.9% |
| Harnett..... | 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% | 9.4% |
| Haywood..... | 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% | 5.7% |
| Henderson..... | 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% | 2.8% |
| Hertford..... | -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% | 5.2% |
| Hoke..... | -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% | 12.3% |
| Hyde..... | 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% | -6.5% |
| Iredell..... | 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% | 6.9% |
| Jackson..... | 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% | 9.8% |

TABLE 36B. -Continued

| County | 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 | 20/19 |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|--------|--------|--------|
| Johnston..... | 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% | 1.3% |
| Jones..... | -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% | -4.0% |
| Lee..... | 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% | 2.9% |
| Lenoir..... | -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% | 1.1% |
| Lincoln..... | 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% | 11.0% |
| Macon..... | 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% | 2.5% |
| Madison..... | 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% | 12.7% |
| Martin..... | 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% | 0.7% |
| McDowell..... | 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% | 6.7% |
| Mecklenburg..... | 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% | -0.2% |
| Mitchell..... | 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% | 0.7% |
| Montgomery..... | 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% | 3.3% |
| Moore..... | 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% | 8.5% |
| Nash..... | 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% | -2.6% |
| New Hanover..... | 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% | -1.0% |
| Northampton..... | -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% | -4.9% |
| Onslow..... | 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% | 1.8% |
| Orange..... | 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% | 1.8% |
| Pamlico..... | -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% | -0.4% |
| Pasquotank..... | 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% | 6.8% |
| Pender..... | 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% | 5.3% |
| Perquimans..... | 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% | 18.3% |
| Person..... | 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% | -1.1% |
| Pitt..... | 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% | 3.8% |
| Polk..... | 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% | -11.8% |
| Randolph..... | 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% | 4.1% |
| Richmond..... | -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% | 2.1% |
| Robeson..... | 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% | -1.2% |
| Rockingham..... | 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% | 4.8% |
| Rowan..... | 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% | 1.8% |
| Rutherford..... | 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% | 1.8% |
| Sampson..... | 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% | 3.8% |
| Scotland..... | 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% | -0.9% |
| Stanly..... | 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% | 12.9% |
| Stokes..... | 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% | 9.4% |
| Surry..... | 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% | 3.7% |
| Swain..... | 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% | 12.3% |
| Transylvania..... | 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% | 5.3% |
| Tyrrell..... | 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% | -0.1% |
| Union..... | 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% | 6.1% |
| Vance..... | 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% | 3.9% |
| Wake..... | 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% | 2.2% |
| Warren..... | 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% | 10.0% |
| Washington..... | 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% | 0.4% |
| Watauga..... | 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% | 3.5% |
| Wayne..... | 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% | 5.5% |
| Wilkes..... | 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% | 5.0% |
| Wilson..... | 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% | 9.5% |
| Yadkin..... | 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% | 8.5% |
| Yancey..... | 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% | 3.4% |
| Unallocated..... | -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% | 7.4% |
| Statewide totals..... | 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% | 2.0% |
| Utility services..... | 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% | -3.8% |
| 8% hwy use tax..... | -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% | -12.1% |
| Totals..... | 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% | 1.0% |

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 | 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] | 2019-2020 [S] |
|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Alamance..... | 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 | 2,586,791,531 |
| Alexander..... | 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 | 236,758,340 |
| Alleghany..... | 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 | 66,831,443 | 72,800,107 | 75,461,402 | 83,087,509 | 91,174,948 |
| Anson..... | 101,219,840 | 99,859,146 | 97,694,916 | 95,373,473 | 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 | 160,363,148 |
| Ashe..... | 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 | 310,324,393 |
| Avery..... | 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 | 326,564,991 |
| Beaufort..... | 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 | 450,815,614 | 464,677,522 | 526,084,074 | 533,214,794 |
| Bertie..... | 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 | 91,268,326 |
| Bladen..... | 172,713,659 | 129,292,417 | 115,832,832 | 117,526,070 | 158,926,263 | 164,781,914 | 176,785,791 | 183,032,657 | 186,244,894 | 188,830,915 | 194,520,492 | 211,659,244 | 225,706,271 | 220,771,805 | 222,471,483 |
| Brunswick..... | 860,893,602 | 950,971,544 | 948,556,453 | 906,375,513 | 953,091,346 | 991,119,126 | 1,057,757,262 | 1,133,037,050 | 1,220,992,492 | 1,344,734,361 | 1,448,484,197 | 1,616,848,003 | 1,723,354,976 | 1,891,655,490 | 2,004,262,747 |
| Buncombe..... | 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 | 4,305,329,030 | 4,705,944,445 | 5,134,269,461 | 5,437,492,143 | 5,754,439,712 | 5,490,195,247 |
| Burke..... | 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 | 793,783,335 |
| Cabarrus..... | 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 | 3,627,557,388 |
| Caldwell..... | 403,088,139 | 430,660,255 | 445,692,952 | 438,405,042 | 437,609,845 | 447,996,421 | 483,933,455 | 469,168,229 | 494,164,800 | 560,528,987 | 571,758,036 | 569,037,210 | 582,851,945 | 635,352,678 | 671,480,039 |
| Camden..... | 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 | 64,824,558 |
| Carteret..... | 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 | 1,331,296,629 |
| Caswell..... | 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 | 76,961,176 |
| Catawba..... | 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 | 2,489,379,655 |
| Catham..... | 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 | 732,716,306 |
| Cherokee..... | 268,686,627 | 291,424,320 | 256,882,089 | 244,123,605 | 214,472,262 | 215,083,977 | 218,913,114 | 215,389,901 | 219,164,375 | 241,290,850 | 260,681,114 | 291,146,684 | 311,696,768 | 336,589,558 | 350,645,166 |
| Chowan..... | 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 | 139,298,113 |
| Clay..... | 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 | 97,364,107 |
| Cleveland..... | 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 | 995,035,544 |
| Columbus..... | 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 | 427,437,286 |
| Craven..... | 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 | 1,258,463,144 |
| Cumberland..... | 2,504,743,152 | 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 | 4,330,602,890 |
| Currituck..... | 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 | 513,263,275 | 538,209,929 | 567,632,205 |
| Dare..... | 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 | 1,560,596,499 |
| Davidson..... | 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 | 1,546,022,768 |
| Davie..... | 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 | 399,423,446 |
| Duplin..... | 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 | 449,641,224 |
| Durham..... | 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 | 7,811,731,033 |
| Edgecombe..... | 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 | 645,064,028 |
| Forsyth..... | 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 | 5,724,710,125 |
| Franklin..... | 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 | 356,048,444 | 393,797,356 | 414,668,640 | 449,000,971 | 499,130,570 |
| Gaston..... | 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 | 2,632,868,533 |
| Gates..... | 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 | 43,613,361 |
| Graham..... | 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 | 81,596,263 |
| Granville..... | 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 | 403,522,125 |
| Greene..... | 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 | 60,407,472 | 64,516,633 | 63,625,609 | 67,274,067 | 73,841,663 | 85,597,179 |
| Guilford..... | 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 | 7,827,599,063 |
| Halifax..... | 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 | 526,737,893 |
| Harnett..... | 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 | 1,059,093,282 |
| Haywood..... | 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 | 822,146,902 |
| Henderson..... | 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 | 1,380,387,578 |
| Hertford..... | 190,179,548 | 175,753,267 | 153,955,373 | 157,700,619 | 156,627,704 | 175,887,675 | 194,621,923 | 192,873,792 | 199,232,031 | 205,167,257 | | | | | |

TABLE 37A. -Continued

| County | 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 | 2019-2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Johnston..... | 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 | 2,089,243,040 |
| Jones..... | 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 | 52,759,840 |
| Lee..... | 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 | 879,657,369 |
| Lenoir..... | 543,042,028 | 491,160,300 | 484,845,748 | 457,801,972 | 462,332,491 | 462,001,599 | 493,184,939 | 475,880,806 | 482,444,693 | 480,986,201 | 504,752,172 | 538,835,363 | 560,289,966 | 602,888,673 | 609,835,902 |
| Lincoln..... | 425,978,421 | 466,138,073 | 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 | 1,012,853,827 |
| Macon..... | 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 | 571,501,972 |
| Madison..... | 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 | 134,872,993 |
| Martin..... | 128,396,051 | 135,922,732 | 151,868,561 | 163,910,298 | 174,104,890 | 176,101,795 | 193,541,044 | 182,854,461 | 182,880,843 | 188,432,086 | 189,186,131 | 198,357,650 | 201,774,085 | 211,075,771 | 212,519,242 |
| McDowell..... | 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 | 422,767,987 |
| Mecklenburg..... | 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 | 23,748,194,923 |
| Mitchell..... | 112,062,985 | 125,253,729 | 118,461,903 | 118,565,190 | 117,617,266 | 122,216,781 | 130,085,562 | 122,249,020 | 126,840,182 | 127,524,695 | 130,054,551 | 139,237,049 | 145,537,601 | 148,399,209 | 149,538,792 |
| Montgomery..... | 130,805,864 | 125,733,950 | 112,835,132 | 105,085,544 | 120,849,694 | 118,701,312 | 124,455,334 | 133,776,188 | 137,447,510 | 150,120,109 | 162,476,299 | 169,206,245 | 191,642,419 | 216,018,449 | 223,224,619 |
| Moore..... | 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 | 1,488,624,810 |
| Nash..... | 881,827,186 | 905,246,300 | 881,919,599 | 817,540,894 | 869,004,703 | 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 | 1,107,838,403 |
| New Hanover..... | 2,853,598,823 | 2,948,192,206 | 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 | 5,027,552,920 |
| Northampton..... | 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 | 112,707,977 |
| Onslow..... | 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 | 2,422,634,291 |
| Orange..... | 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 | 1,765,771,319 | 1,923,461,091 | 1,955,949,743 |
| Pamlico..... | 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 | 102,494,943 |
| Pasquotank..... | 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 | 563,033,468 |
| Pender..... | 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 | 487,561,227 | 552,770,300 | 582,065,651 |
| Perquimans..... | 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 | 76,862,342 |
| Person..... | 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 | 356,965,787 |
| Pitt..... | 1,408,644,133 | 1,478,571,030 | 1,496,873,481 | 1,399,853,185 | 1,646,586,461 | 1,763,283,579 | 1,817,942,598 | 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 | 2,551,848,073 |
| Polk..... | 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 | 160,115,625 |
| Randolph..... | 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 | 1,284,914,078 |
| Richmond..... | 253,927,452 | 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 | 412,861,476 |
| Robeson..... | 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 | 1,135,380,656 |
| Rockingham..... | 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 | 780,823,880 |
| Rowan..... | 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 | 1,190,048,946 | 1,166,662,819 | 1,283,409,334 | 1,298,728,129 | 1,464,293,243 | 1,492,454,595 |
| Rutherford..... | 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 | 669,475,063 |
| Sampson..... | 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 | 520,303,168 |
| Scotland..... | 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 | 320,118,181 |
| Stanly..... | 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 | 729,693,952 |
| Stokes..... | 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 | 283,016,386 |
| Surry..... | 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 | 982,290,119 |
| Swain..... | 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 | 162,321,371 |
| Transylvania..... | 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 | 397,557,985 |
| Tyrrell..... | 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 | 23,240,616 |
| Union..... | 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 | 2,326,821,755 |
| Vance..... | 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 | 468,509,973 |
| Wake..... | 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 | 20,128,769,992 |
| Warren..... | 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 | 95,800,259 |
| Washington..... | 48,408,540 | 48,016,024 | 49,628,004 | 53,622,428 | 64,628,577 | 70,073, | | | | | | | | | |

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.)

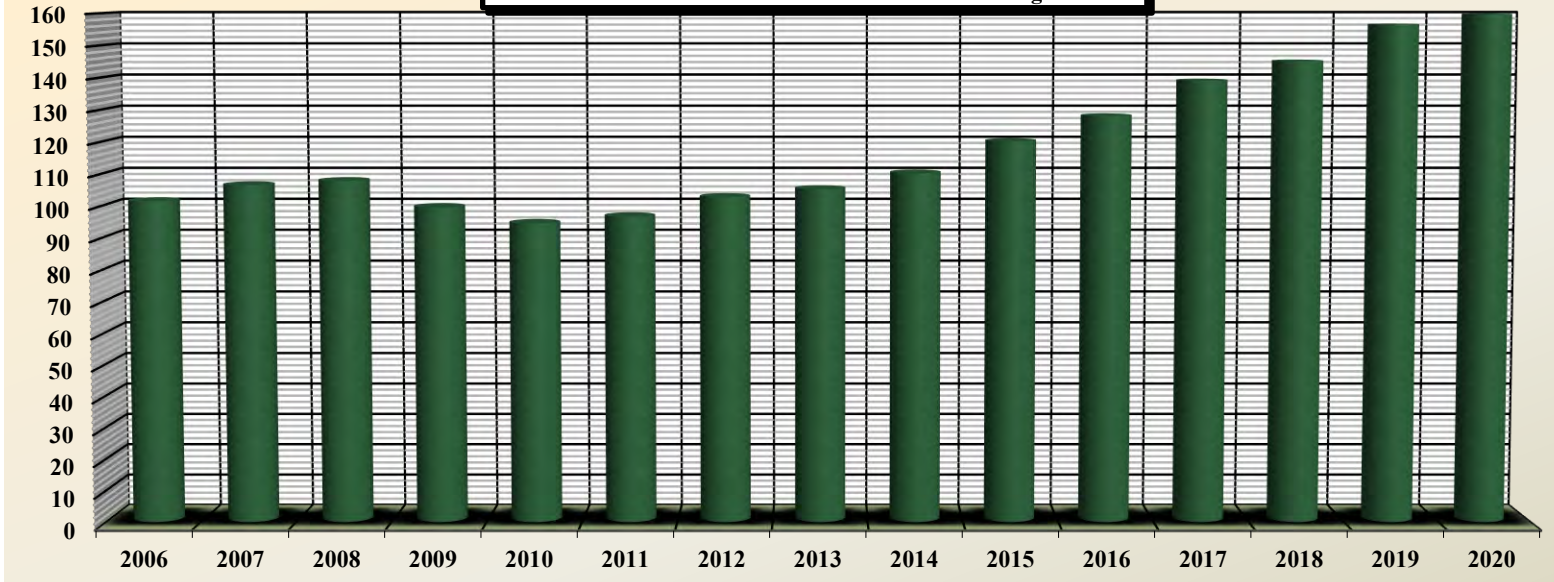
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

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).

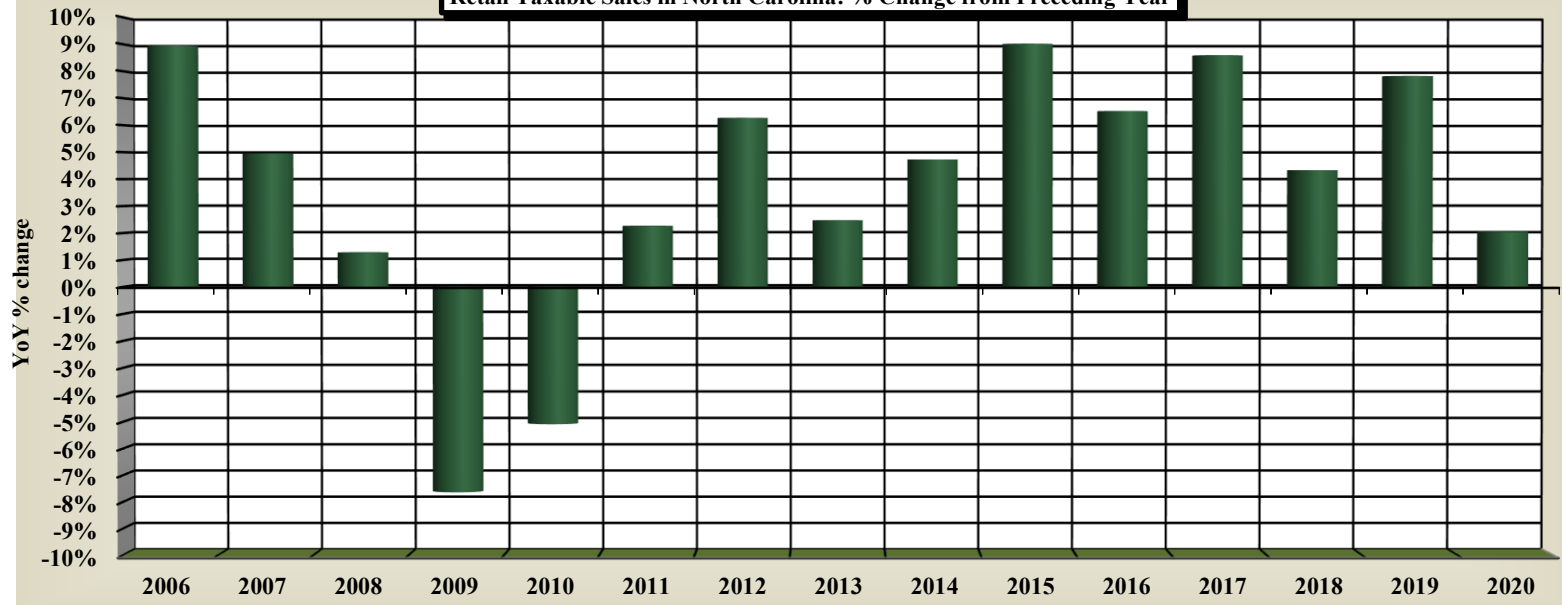
(\$ billions)

Figure 37A.1
Retail Taxable Sales in North Carolina 2005-06 Through 2019-20



FYE

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



FYE

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 | | | | | | | | | | | | | |
|----------------|-------------------------|--------|--------|--------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-----------------|-------------------------|--------|--------|-------|-------|-------|--------|--------|-------|-------|-------|--------|--------|--------|
| | 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 | 20/19 | | 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 | 20/19 |
| Alamance..... | 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% | 0.6% | Johnston..... | 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% | 1.2% |
| Alexander..... | 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% | 10.3% | Jones..... | -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% | -4.2% |
| Alleghany..... | 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% | 9.7% | Lee..... | 2.1% | -0.9% | -7.7% | -0.4% | 11.4% | 8.3% | -0.6% | -0.6% | 5.4% | 10.3% | 10.6% | 2.1% | 7.0% | 2.9% |
| Anson..... | -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% | 2.5% | Lenoir..... | -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% | 1.2% |
| Ashe..... | 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% | 7.4% | Lincoln..... | 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% | 11.1% |
| Avery..... | 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% | 7.5% | Macon..... | 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% | 2.7% |
| Beaufort..... | -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% | 1.4% | Madison..... | 12.1% | 0.5% | -1.0% | 28.5% | 1.3% | 5.8% | 3.9% | 1.5% | 7.6% | 12.5% | 9.2% | 5.2% | 9.1% | 12.5% |
| Bertie..... | -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% | 5.8% | Martin..... | 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% | 0.7% |
| Bladen..... | -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% | 0.8% | McDowell..... | 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% | 6.7% |
| Brunswick..... | 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% | 6.0% | Mecklenburg... | 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% | -0.2% |
| Buncombe..... | 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% | -4.6% | Mitchell..... | 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% | 0.8% |
| Burke..... | 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% | 2.6% | Montgomery.... | -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% | 3.3% |
| Cabarrus..... | 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% | -1.7% | Moore..... | 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% | 8.5% |
| Caldwell..... | 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% | 5.7% | Nash..... | 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% | -2.6% |
| Camden..... | 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% | 16.6% | New Hanover.... | 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% | -1.0% |
| Carteret..... | 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% | -0.7% | Northampton... | -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% | -4.8% |
| Caswell..... | -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% | 4.5% | Onslow..... | 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% | 1.8% |
| Catawba..... | 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% | 0.7% | Orange..... | 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% | 1.7% |
| Chatham..... | 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% | 12.1% | Pamlico..... | -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% | -0.1% |
| Cherokee..... | 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% | 4.2% | Pasquotank..... | 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% | 7.0% |
| Chowan..... | 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% | 1.8% | Pender..... | 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% | 5.3% |
| Clay..... | -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% | 15.6% | Perquimans..... | 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% | 19.1% |
| Cleveland..... | 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% | -4.4% | Person..... | 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% | -0.9% |
| Columbus..... | 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% | 0.8% | Pitt..... | 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% | 3.8% |
| Craven..... | 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% | 0.2% | Polk..... | 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% | -11.3% |
| Cumberland | 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% | 0.3% | Randolph..... | 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% | 4.2% |
| Currituck..... | -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% | 5.5% | Richmond..... | -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% | 2.1% |
| Dare..... | 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% | -2.4% | Robeson..... | 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% | -1.2% |
| Davidson..... | 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% | 8.1% | Rockingham.... | 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% | 4.8% |
| Davie..... | 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% | 8.0% | Rowan..... | 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% | 1.9% |
| Duplin..... | -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% | 0.3% | Rutherford..... | 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% | 2.0% |
| Durham..... | 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% | 0.5% | Sampson..... | -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% | 4.2% |
| Edgecombe..... | 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% | 50.0% | Scotland..... | 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% | -0.9% |
| Forsyth..... | 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% | -0.3% | Stanly..... | 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% | 12.9% |
| Franklin..... | 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% | 11.2% | Stokes..... | -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% | 9.5% |
| Gaston..... | 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% | 7.6% | Surry..... | 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% | 3.7% |
| Gates..... | -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% | 11.9% | Swain..... | 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% | 12.3% |
| Graham..... | 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% | 12.3% | Tennessee..... | 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% | 5.4% |
| Granville..... | -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% | 7.6% | Tyrrell..... | 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% | 0.7% |
| Greene..... | 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% | 15.9% | Union..... | 10.7% | -1.4% | -3.1% | -7.9% | 4.2% | 6.7% | 10.3% | 10.5% | 10.2% | 11.8% | 12.2% | 2.5% | 6.0% | 6.2% |
| Guilford..... | 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% | -1.4% | Vance..... | 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% | 4.1% |
| Halifax..... | 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% | -8.9% | Wake..... | 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% | 2.1% |
| Harnett..... | 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% | 9.5% | Warren..... | 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% | 10.2% |
| Haywood..... | 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% | 5.7% | Washington.... | -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% | 0.9% |
| Henderson..... | 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% | 2.9% | Watauga..... | 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% | 3.6% |
| Hertford..... | -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% | 5.2% | Wayne..... | 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% | 5.6% |
| Hoke..... | -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% | 12.3% | Wilkes..... | 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% | 4.8% |
| Hyde..... | 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% | -5.8% | Wilson..... | 12.8% | 5.5% | -9.1% | 2.2% | -1. | | | | | | | | | |

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2005-2006 AND 2019-2020

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

| Fiscal year 2005-2006 | | | | | | Fiscal year 2019-2020 | | | | | | |
|-----------------------|------|------------|------------------|------|------------|-----------------------|------|------------|------------------|------|------------|----------------|
| County | Rank | % of total | County | Rank | % of total | County | Rank | % of total | County | Rank | % of total | % change 20/06 |
| Alamance..... | 14 | 1.18% | Johnston..... | 18 | 1.02% | Alamance..... | 12 | 1.62% | Johnston..... | 17 | 1.31% | 113.83% |
| Alexander..... | 77 | 0.11% | Jones..... | 98 | 0.02% | Alexander..... | 74 | 0.15% | Jones..... | 98 | 0.03% | 122.84% |
| Alleghany..... | 83 | 0.06% | Lee..... | 35 | 0.50% | Alleghany..... | 90 | 0.06% | Lee..... | 37 | 0.54% | 79.33% |
| Anson..... | 79 | 0.09% | Lenoir..... | 37 | 0.48% | Anson..... | 79 | 0.10% | Lenoir..... | 48 | 0.38% | 33.73% |
| Ashe..... | 70 | 0.14% | Lincoln..... | 42 | 0.40% | Ashe..... | 69 | 0.19% | Lincoln..... | 33 | 0.63% | 166.69% |
| Avery..... | 69 | 0.15% | Macon..... | 45 | 0.38% | Avery..... | 67 | 0.21% | Macon..... | 50 | 0.36% | 56.20% |
| Beaufort..... | 48 | 0.33% | Madison..... | 88 | 0.05% | Beaufort..... | 53 | 0.33% | Madison..... | 84 | 0.09% | 191.93% |
| Bertie..... | 87 | 0.05% | Martin..... | 74 | 0.12% | Bertie..... | 89 | 0.06% | Martin..... | 77 | 0.13% | 82.91% |
| Bladen..... | 73 | 0.13% | McDowell..... | 66 | 0.21% | Bladen..... | 76 | 0.14% | McDowell..... | 60 | 0.26% | 111.58% |
| Brunswick..... | 22 | 0.83% | Mecklenburg.... | 1 | 12.93% | Brunswick..... | 18 | 1.25% | Mecklenburg.... | 1 | 14.87% | 91.80% |
| Buncombe..... | 6 | 2.89% | Mitchell..... | 76 | 0.11% | Buncombe..... | 6 | 3.44% | Mitchell..... | 81 | 0.09% | 43.40% |
| Burke..... | 41 | 0.41% | Montgomery..... | 75 | 0.12% | Burke..... | 39 | 0.50% | Montgomery..... | 75 | 0.14% | 102.16% |
| Cabarrus..... | 9 | 1.66% | Moore..... | 26 | 0.74% | Cabarrus..... | 9 | 2.27% | Moore..... | 23 | 0.93% | 111.65% |
| Caldwell..... | 44 | 0.39% | Nash..... | 23 | 0.82% | Caldwell..... | 44 | 0.42% | Nash..... | 31 | 0.69% | 40.62% |
| Camden..... | 95 | 0.04% | New Hanover.... | 7 | 2.75% | Camden..... | 96 | 0.04% | New Hanover.... | 7 | 3.15% | 90.59% |
| Carteret..... | 24 | 0.77% | Northampton.... | 92 | 0.04% | Carteret..... | 26 | 0.83% | Northampton.... | 85 | 0.07% | 212.43% |
| Caswell..... | 97 | 0.03% | Onslow..... | 16 | 1.11% | Caswell..... | 94 | 0.05% | Onslow..... | 15 | 1.52% | 128.69% |
| Catawba..... | 10 | 1.63% | Orange..... | 20 | 0.90% | Catawba..... | 14 | 1.55% | Orange..... | 19 | 1.23% | 128.65% |
| Chatham..... | 60 | 0.23% | Pamlico..... | 86 | 0.05% | Chatham..... | 42 | 0.46% | Pamlico..... | 86 | 0.06% | 108.56% |
| Cherokee..... | 55 | 0.26% | Pasquotank..... | 46 | 0.37% | Cherokee..... | 66 | 0.22% | Pasquotank..... | 52 | 0.35% | 59.30% |
| Chowan..... | 81 | 0.07% | Pender..... | 64 | 0.22% | Chowan..... | 83 | 0.09% | Pender..... | 49 | 0.37% | 174.81% |
| Clay..... | 85 | 0.06% | Perquimans..... | 96 | 0.03% | Clay..... | 87 | 0.06% | Perquimans..... | 95 | 0.05% | 131.18% |
| Cleveland..... | 34 | 0.60% | Person..... | 63 | 0.22% | Cleveland..... | 34 | 0.62% | Person..... | 65 | 0.22% | 65.30% |
| Columbus..... | 52 | 0.30% | Pitt..... | 12 | 1.33% | Columbus..... | 59 | 0.27% | Pitt..... | 13 | 1.60% | 100.67% |
| Craven..... | 27 | 0.73% | Polk..... | 82 | 0.06% | Craven..... | 28 | 0.79% | Polk..... | 80 | 0.10% | 160.11% |
| Cumberland..... | 8 | 2.45% | Randolph..... | 29 | 0.67% | Cumberland..... | 8 | 2.71% | Randolph..... | 27 | 0.81% | 101.36% |
| Currituck..... | 62 | 0.23% | Richmond..... | 57 | 0.24% | Currituck..... | 51 | 0.36% | Richmond..... | 61 | 0.26% | 77.66% |
| Dare..... | 15 | 1.13% | Robeson..... | 30 | 0.63% | Dare..... | 20 | 0.98% | Robeson..... | 30 | 0.71% | 88.87% |
| Davidson..... | 21 | 0.84% | Rockingham..... | 39 | 0.43% | Davidson..... | 21 | 0.97% | Rockingham..... | 40 | 0.49% | 90.08% |
| Davie..... | 68 | 0.18% | Rowan..... | 28 | 0.71% | Davie..... | 63 | 0.25% | Rowan..... | 22 | 0.93% | 119.58% |
| Duplin..... | 61 | 0.23% | Rutherford..... | 47 | 0.36% | Duplin..... | 58 | 0.28% | Rutherford..... | 45 | 0.42% | 95.50% |
| Durham..... | 5 | 3.61% | Sampson..... | 50 | 0.31% | Durham..... | 4 | 4.89% | Sampson..... | 55 | 0.33% | 77.56% |
| Edgecombe..... | 56 | 0.25% | Scotland..... | 59 | 0.24% | Edgecombe..... | 46 | 0.40% | Scotland..... | 68 | 0.20% | 41.17% |
| Forsyth..... | 4 | 3.92% | Stanly..... | 40 | 0.42% | Forsyth..... | 5 | 3.59% | Stanly..... | 43 | 0.46% | 81.69% |
| Franklin..... | 53 | 0.28% | Stokes..... | 71 | 0.14% | Franklin..... | 56 | 0.31% | Stokes..... | 70 | 0.18% | 109.42% |
| Gaston..... | 13 | 1.30% | Surry..... | 33 | 0.60% | Gaston..... | 11 | 1.65% | Surry..... | 35 | 0.62% | 70.03% |
| Gates..... | 99 | 0.01% | Swain..... | 84 | 0.06% | Gates..... | 99 | 0.03% | Swain..... | 78 | 0.10% | 178.71% |
| Graham..... | 93 | 0.04% | Transylvania.... | 58 | 0.24% | Graham..... | 93 | 0.05% | Transylvania.... | 64 | 0.25% | 75.24% |
| Granville..... | 65 | 0.21% | Tyrrell..... | 100 | 0.01% | Granville..... | 62 | 0.25% | Tyrrell..... | 100 | 0.01% | 113.48% |
| Greene..... | 94 | 0.04% | Union..... | 17 | 1.05% | Greene..... | 92 | 0.05% | Union..... | 16 | 1.46% | 131.66% |
| Guilford..... | 3 | 5.44% | Vance..... | 51 | 0.30% | Guilford..... | 3 | 4.90% | Vance..... | 57 | 0.29% | 60.15% |
| Halifax..... | 49 | 0.32% | Wake..... | 2 | 9.99% | Halifax..... | 54 | 0.33% | Wake..... | 2 | 12.60% | 110.52% |
| Harnett..... | 38 | 0.45% | Warren..... | 90 | 0.04% | Harnett..... | 32 | 0.66% | Warren..... | 88 | 0.06% | 130.00% |
| Haywood..... | 36 | 0.48% | Washington..... | 89 | 0.05% | Haywood..... | 38 | 0.52% | Washington..... | 91 | 0.05% | 96.78% |
| Henderson..... | 25 | 0.77% | Watauga..... | 32 | 0.61% | Henderson..... | 24 | 0.87% | Watauga..... | 36 | 0.60% | 65.18% |
| Hertford..... | 67 | 0.18% | Wayne..... | 19 | 0.91% | Hertford..... | 73 | 0.15% | Wayne..... | 25 | 0.84% | 54.73% |
| Hoke..... | 80 | 0.08% | Wilkes..... | 43 | 0.39% | Hoke..... | 72 | 0.15% | Wilkes..... | 41 | 0.47% | 100.15% |
| Hyde..... | 91 | 0.04% | Wilson..... | 31 | 0.62% | Hyde..... | 97 | 0.04% | Wilson..... | 29 | 0.72% | 95.07% |
| Iredell..... | 11 | 1.54% | Yadkin..... | 72 | 0.13% | Iredell..... | 10 | 1.70% | Yadkin..... | 71 | 0.15% | 93.56% |
| Jackson..... | 54 | 0.27% | Yancey..... | 78 | 0.10% | Jackson..... | 47 | 0.40% | Yancey..... | 82 | 0.09% | 50.24% |
| | | | Unallocated..... | 1 | 18.37% | | | | Unallocated..... | 3 | 5.51% | -49.94% |
| | | | Statewide totals | - | 100.00% | | | | Statewide totals | - | 100.00% | 66.82% |

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 2005-2006 AND 2019-2020
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

| Fiscal year 2005-2006 | | | | | | Fiscal year 2019-2020 | | | | | | | |
|-----------------------|------|------------|------------------|------|------------|-----------------------|------|------------|----------------|------------------|------|------------|----------------|
| County | Rank | % of total | County | Rank | % of total | County | Rank | % of total | % change 20/06 | County | Rank | % of total | % change 20/06 |
| Alamance..... | 14 | 1.20% | Johnston..... | 18 | 1.03% | Alamance..... | 12 | 1.62% | 111.8% | Johnston..... | 17 | 1.31% | 98.8% |
| Alexander..... | 76 | 0.11% | Jones..... | 98 | 0.03% | Alexander..... | 74 | 0.15% | 108.9% | Jones..... | 98 | 0.03% | 106.0% |
| Alleghany..... | 83 | 0.06% | Lee..... | 35 | 0.54% | Alleghany..... | 90 | 0.06% | 44.0% | Lee..... | 37 | 0.55% | 60.2% |
| Anson..... | 79 | 0.10% | Lenoir..... | 36 | 0.53% | Anson..... | 79 | 0.10% | 58.4% | Lenoir..... | 48 | 0.38% | 12.3% |
| Ashe..... | 72 | 0.14% | Lincoln..... | 42 | 0.42% | Ashe..... | 69 | 0.19% | 115.4% | Lincoln..... | 33 | 0.63% | 137.8% |
| Avery..... | 71 | 0.15% | Macon..... | 46 | 0.39% | Avery..... | 67 | 0.20% | 118.1% | Macon..... | 50 | 0.36% | 46.2% |
| Beaufort..... | 45 | 0.39% | Madison..... | 88 | 0.05% | Beaufort..... | 53 | 0.33% | 34.5% | Madison..... | 84 | 0.08% | 176.2% |
| Bertie..... | 87 | 0.05% | Martin..... | 75 | 0.13% | Bertie..... | 89 | 0.06% | 77.3% | Martin..... | 77 | 0.13% | 65.5% |
| Bladen..... | 70 | 0.17% | McDowell..... | 67 | 0.21% | Bladen..... | 76 | 0.14% | 28.8% | McDowell..... | 60 | 0.26% | 95.2% |
| Brunswick..... | 23 | 0.85% | Mecklenburg.... | 1 | 13.15% | Brunswick..... | 18 | 1.25% | 132.8% | Mecklenburg.... | 1 | 14.87% | 77.8% |
| Buncombe..... | 6 | 2.92% | Mitchell..... | 77 | 0.11% | Buncombe..... | 6 | 3.44% | 85.1% | Mitchell..... | 81 | 0.09% | 33.4% |
| Burke..... | 41 | 0.42% | Montgomery..... | 74 | 0.13% | Burke..... | 39 | 0.50% | 86.2% | Montgomery..... | 75 | 0.14% | 70.7% |
| Cabarrus..... | 10 | 1.68% | Moore..... | 27 | 0.74% | Cabarrus..... | 9 | 2.27% | 113.0% | Moore..... | 23 | 0.93% | 98.6% |
| Caldwell..... | 44 | 0.40% | Nash..... | 22 | 0.87% | Caldwell..... | 44 | 0.42% | 66.6% | Nash..... | 31 | 0.69% | 25.6% |
| Camden..... | 95 | 0.04% | New Hanover.... | 7 | 2.81% | Camden..... | 96 | 0.04% | 75.4% | New Hanover.... | 7 | 3.15% | 76.2% |
| Carteret..... | 25 | 0.78% | Northampton.... | 91 | 0.04% | Carteret..... | 26 | 0.83% | 67.4% | Northampton.... | 85 | 0.07% | 150.8% |
| Caswell..... | 97 | 0.03% | Onslow..... | 16 | 1.11% | Caswell..... | 94 | 0.05% | 143.9% | Onslow..... | 15 | 1.52% | 114.8% |
| Catawba..... | 9 | 1.71% | Orange..... | 20 | 0.89% | Catawba..... | 14 | 1.56% | 43.4% | Orange..... | 19 | 1.22% | 115.5% |
| Chatham..... | 60 | 0.24% | Pamlico..... | 86 | 0.05% | Chatham..... | 42 | 0.46% | 201.9% | Pamlico..... | 86 | 0.06% | 91.6% |
| Cherokee..... | 55 | 0.26% | Pasquotank..... | 47 | 0.37% | Cherokee..... | 66 | 0.22% | 30.5% | Pasquotank..... | 52 | 0.35% | 48.9% |
| Chowan..... | 81 | 0.08% | Pender..... | 65 | 0.22% | Chowan..... | 83 | 0.09% | 75.6% | Pender..... | 49 | 0.36% | 156.4% |
| Clay..... | 85 | 0.06% | Perquimans..... | 96 | 0.04% | Clay..... | 87 | 0.06% | 68.6% | Perquimans..... | 95 | 0.05% | 112.4% |
| Cleveland..... | 32 | 0.62% | Person..... | 61 | 0.24% | Cleveland..... | 34 | 0.62% | 56.9% | Person..... | 65 | 0.22% | 47.4% |
| Columbus..... | 52 | 0.31% | Pitt..... | 12 | 1.39% | Columbus..... | 59 | 0.27% | 37.0% | Pitt..... | 13 | 1.60% | 81.2% |
| Craven..... | 26 | 0.74% | Polk..... | 82 | 0.07% | Craven..... | 28 | 0.79% | 66.6% | Polk..... | 80 | 0.10% | 137.0% |
| Cumberland.... | 8 | 2.47% | Randolph..... | 29 | 0.69% | Cumberland.... | 8 | 2.71% | 72.9% | Randolph..... | 27 | 0.80% | 82.6% |
| Currituck..... | 64 | 0.23% | Richmond..... | 59 | 0.25% | Currituck..... | 51 | 0.36% | 147.9% | Richmond..... | 61 | 0.26% | 62.6% |
| Dare..... | 15 | 1.13% | Robeson..... | 30 | 0.65% | Dare..... | 20 | 0.98% | 36.3% | Robeson..... | 30 | 0.71% | 71.2% |
| Davidson..... | 21 | 0.87% | Rockingham.... | 39 | 0.44% | Davidson..... | 21 | 0.97% | 74.6% | Rockingham.... | 40 | 0.49% | 73.1% |
| Davie..... | 69 | 0.18% | Rowan..... | 28 | 0.73% | Davie..... | 63 | 0.25% | 118.6% | Rowan..... | 22 | 0.93% | 100.8% |
| Duplin..... | 58 | 0.25% | Rutherford..... | 48 | 0.37% | Duplin..... | 58 | 0.28% | 76.0% | Rutherford..... | 45 | 0.42% | 77.8% |
| Durham..... | 5 | 3.65% | Sampson..... | 50 | 0.33% | Durham..... | 4 | 4.89% | 110.7% | Sampson..... | 55 | 0.33% | 54.1% |
| Edgecombe..... | 57 | 0.25% | Scotland..... | 56 | 0.26% | Edgecombe..... | 46 | 0.40% | 149.2% | Scotland..... | 68 | 0.20% | 20.6% |
| Forsyth..... | 4 | 3.99% | Stanly..... | 40 | 0.44% | Forsyth..... | 5 | 3.58% | 41.2% | Stanly..... | 43 | 0.46% | 63.9% |
| Franklin..... | 53 | 0.29% | Stokes..... | 63 | 0.24% | Franklin..... | 56 | 0.31% | 70.4% | Stokes..... | 70 | 0.18% | 18.5% |
| Gaston..... | 13 | 1.34% | Surry..... | 33 | 0.62% | Gaston..... | 11 | 1.65% | 92.9% | Surry..... | 35 | 0.61% | 57.0% |
| Gates..... | 99 | 0.02% | Swain..... | 84 | 0.06% | Gates..... | 99 | 0.03% | 159.1% | Swain..... | 78 | 0.10% | 160.9% |
| Graham..... | 94 | 0.04% | Transylvania.... | 62 | 0.24% | Graham..... | 93 | 0.05% | 112.7% | Transylvania.... | 64 | 0.25% | 64.3% |
| Granville..... | 66 | 0.22% | Tyrrell..... | 100 | 0.01% | Granville..... | 62 | 0.25% | 83.8% | Tyrrell..... | 100 | 0.01% | 93.1% |
| Greene..... | 93 | 0.04% | Union..... | 17 | 1.08% | Greene..... | 92 | 0.05% | 115.5% | Union..... | 16 | 1.46% | 111.7% |
| Guilford..... | 3 | 5.58% | Vance..... | 51 | 0.32% | Guilford..... | 3 | 4.90% | 38.1% | Vance..... | 57 | 0.29% | 46.3% |
| Halifax..... | 49 | 0.34% | Wake..... | 2 | 10.17% | Halifax..... | 54 | 0.33% | 54.3% | Wake..... | 2 | 12.60% | 95.0% |
| Harnett..... | 38 | 0.48% | Warren..... | 90 | 0.05% | Harnett..... | 32 | 0.66% | 118.0% | Warren..... | 88 | 0.06% | 106.1% |
| Haywood..... | 37 | 0.48% | Washington.... | 89 | 0.05% | Haywood..... | 38 | 0.51% | 69.2% | Washington.... | 91 | 0.05% | 79.6% |
| Henderson..... | 24 | 0.78% | Watauga..... | 34 | 0.60% | Henderson..... | 24 | 0.86% | 73.3% | Watauga..... | 36 | 0.60% | 56.3% |
| Hertford..... | 68 | 0.19% | Wayne..... | 19 | 0.92% | Hertford..... | 73 | 0.15% | 27.1% | Wayne..... | 25 | 0.84% | 43.4% |
| Hoke..... | 80 | 0.08% | Wilkes..... | 43 | 0.40% | Hoke..... | 72 | 0.15% | 204.2% | Wilkes..... | 41 | 0.47% | 84.2% |
| Hyde..... | 92 | 0.04% | Wilson..... | 31 | 0.65% | Hyde..... | 97 | 0.04% | 48.5% | Wilson..... | 29 | 0.72% | 75.5% |
| Iredell..... | 11 | 1.59% | Yadkin..... | 73 | 0.14% | Iredell..... | 10 | 1.70% | 68.9% | Yadkin..... | 71 | 0.15% | 76.3% |
| Jackson..... | 54 | 0.27% | Yancey..... | 78 | 0.10% | Jackson..... | 47 | 0.39% | 130.2% | Yancey..... | 82 | 0.09% | 39.4% |
| | | | Unallocated..... | 1 | 16.33% | | | | | Unallocated..... | 3 | 5.53% | -46.8% |
| | | | Statewide totals | - | 100.00% | | | | | Statewide totals | - | 100.00% | 57.3% |

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 and Vehicle Subscriptions (effective 10/1/19)]

| Fiscal year | Highway Use Tax Collections | | | | | | | | | | Year-over-year % change | | | |
|--------------|---|---|--|--|--|---|---|--|--|--|---|--|--|--|
| | Revenue generated from retail sales [3% rate] | Revenue generated from long-term lease [3% rate]† | Revenue generated from short-term lease [8%]; vehicle subscription [5%]† | Total revenue generated from all rates | Collections to Highway Trust Fund [3% rate proceeds] | Annual transfer to General Fund from Highway Trust Fund†† | Net Highway Trust Fund receipts after appropriation | Annual credit to Highway Fund††† § 105-187.9(a) [8% and 5% proceeds] | Collections to General Fund††† [appropriation plus 8% (5%) net proceeds] | Revenue generated from retail sales at 3% rate | Revenue generated from long-term lease at 3% rate | Revenue generated from short-term lease at 8% (5%) rate† | Total revenue generated from all rates | |
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | at 3% rate | at 3% rate | (5%) rate† | rates | |
| 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% | |
| 2019-20..... | 799,518,561 | 37,952,604 | 74,239,400 | 911,710,565 | 837,471,165 | - | 837,471,165 | 10,000,000 | 64,239,400 | 0.37% | -9.76% | -12.08% | -1.23% | |

§ 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.

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. [A \$1,000 maximum tax applied to Class A and Class B commercial motor vehicles; recreational vehicles that were not Class A or Class B commercial vehicles retained the \$1,500 cap.]

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

§ 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%]. Proceeds generated from the 5% rate on vehicle subscriptions are included with proceeds generated from the 8% rate in the above table beginning with collections for fiscal year 2019-20.

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 to the General Fund from the Highway Trust 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

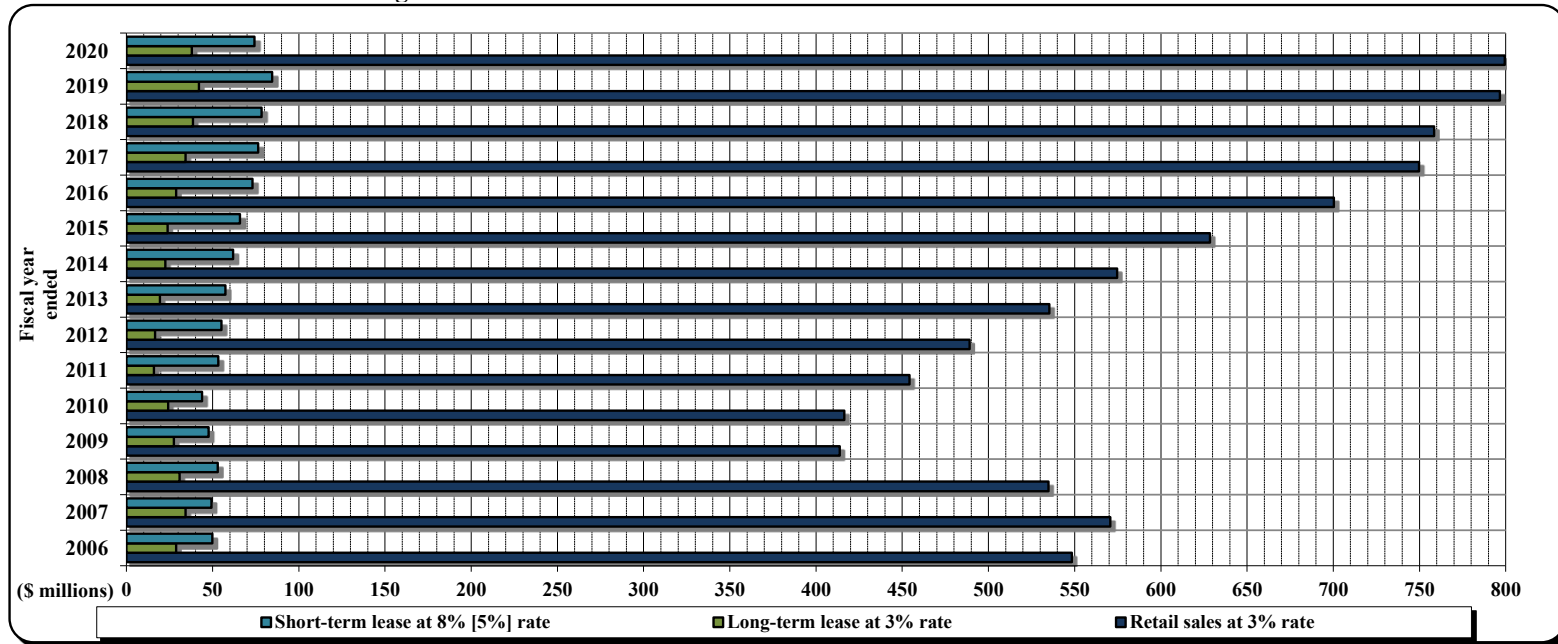
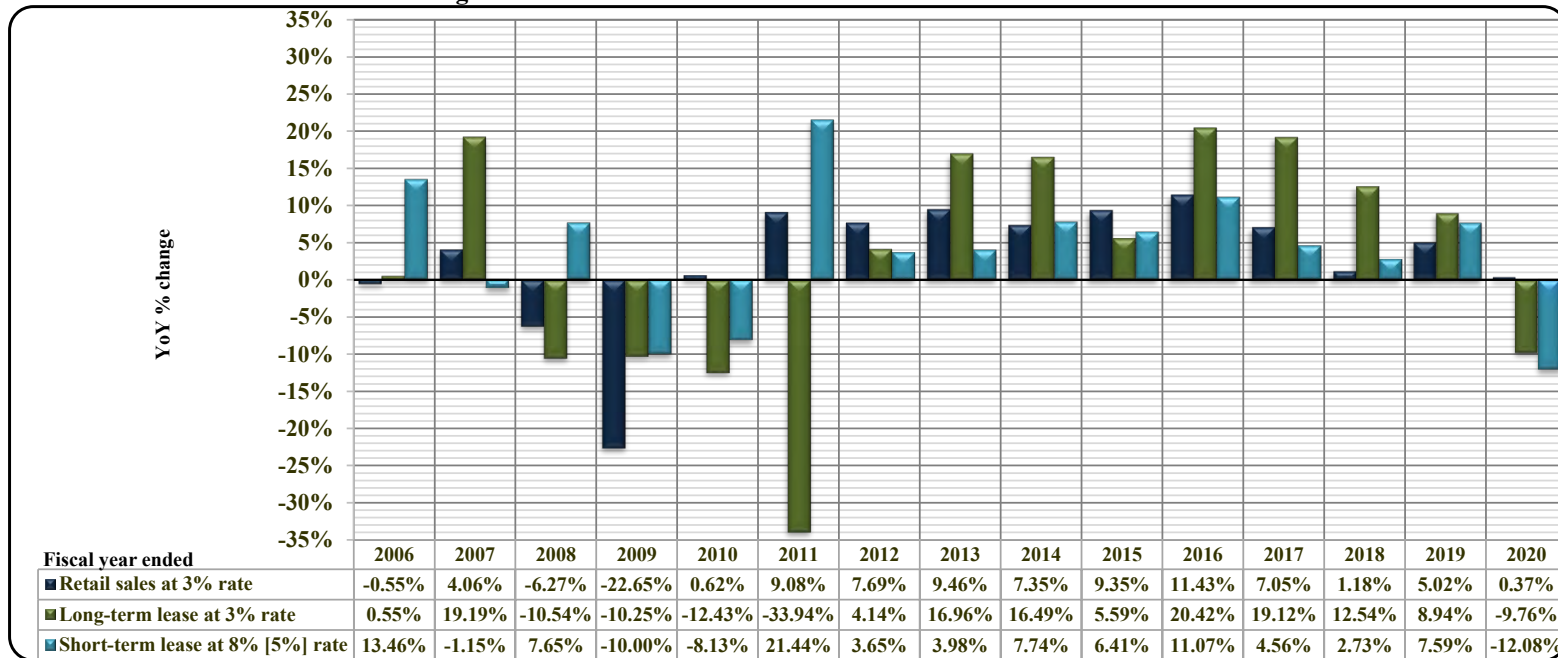


Figure 40.2 Motor Vehicle Sales and Leases: Growth Trends



Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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) [\$] | |
| 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 | - | |
| 2019-20..... | 20,671,735 | 19,580 | 20,652,155 | 14,127,853 | 6,054,794 | - | - | - | - | 379,438 | 8,950 | 80,739 | 381 | - | |

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.

| <u>Bead Diameter of Tire</u> | <u>Rate</u> | <u>Exemptions:</u> 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).

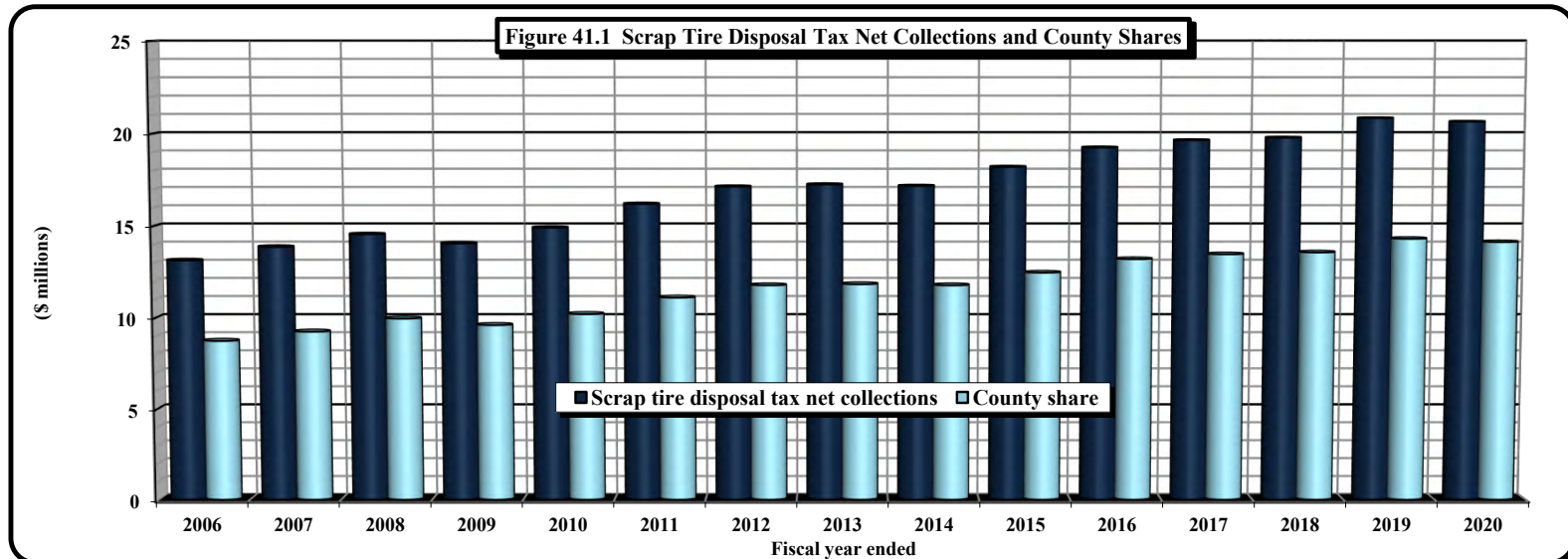


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

| 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] |
| 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 | - |
| 2019-20..... | 6,912,238 | 12,783 | 6,899,455 | 3,220,973 | - | - | 358,529 | 3,315,756 | 17 | 4,161 | 20 | - |

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.(e) 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.

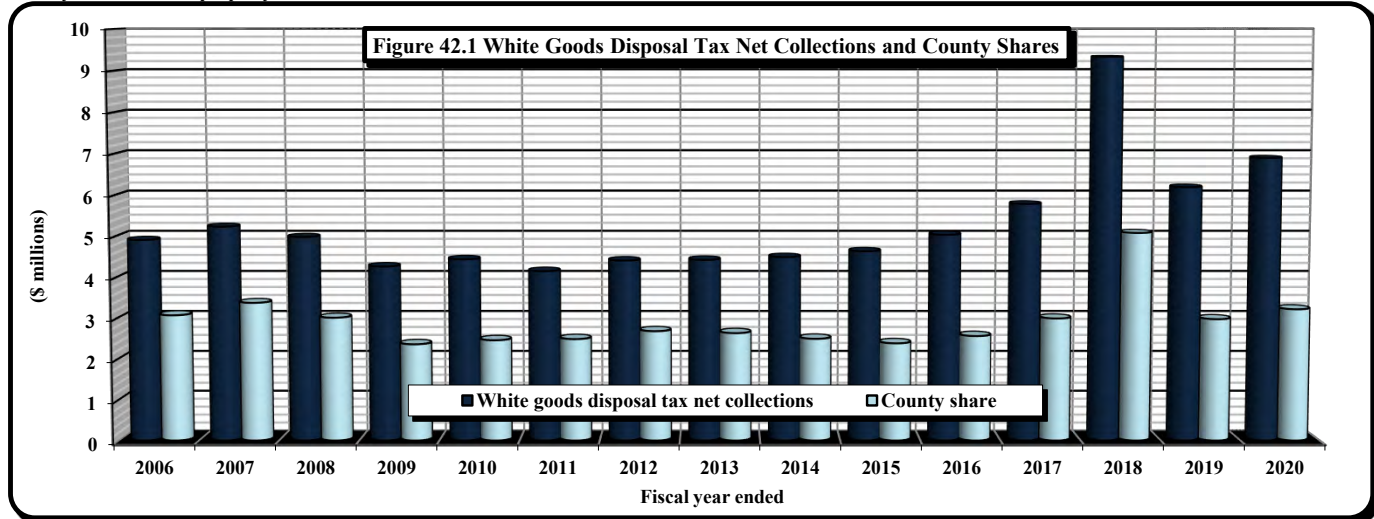


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS
[§ 105 ARTICLE 5D.]

| Fiscal year | Gross tax collections [S] | Refunds [S] | Net collections before transfers [S] |
|-------------|---------------------------|-------------|--------------------------------------|
| 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 |
| 2019-20. | 120,773 | - | 120,773 |

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† [S] | Refunds [S] | Net collections before transfers [S] | Distributions and Transfers | | | | | Collections to General Fund [S] | Year-over-year % change | |
|-------------|----------------------------|-------------|--------------------------------------|-----------------------------|--------------------------|--|--|--|---------------------------------|-------------------------|------------------------|
| | | | | Municipal share [S] | Special Reserve Fund [S] | OSBM Civil Penalty & Forfeiture Fund [S] | Collection cost of fines/forfeitures [S] | Collection fees on overdue tax debts [S] | | 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 | The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall. |
| 60,001 to 500,000 | .015 | |
| 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] | TIMS and PDP component costs SL 2009-451 s. 6.20(a) [S] | | Gross collections | Amount to General Fund |
| | | | | | | | | | | |
| 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% |
| 2019-20... | 1,299,270 | 201,055 | 1,098,216 | 1,051 | 21,639 | 102 | - | 1,075,424 | -78.31% | -75.23% |

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 [\$] | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers | | | | | | | | | | | |
|-------------|-------------------------------|-----------------|--|------------------------------|----------------------------|---|--|-----------------------|--|----------------------------------|--|--|--|--|--|
| | | | | Local shares: 37.5%* | | Inactive Hazardous Sites Cleanup Fund [\$] | Solid Waste Management Trust Fund+ [\$] | General Fund† [\$] | Administrative costs of collection [\$] | Permit application costs [\$] | Collection fees on overdue tax debts [\$] | OSBM Civil Penalty & Forfeiture Fund [\$] | Collection cost of fines/forfeitures [\$] | TIMS and PDP component costs SL 2009-451, s. 6.20(a) [\$] | |
| | | | | County share: 18.75% [\$] | City share: 18.75% [\$] | | | | | | | | | | |
| 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 | - | |
| 2019-20... | 23,247,626 | 40,737 | 23,206,889 | 4,322,658 | 4,322,658 | 11,527,088 | - | 2,881,772 | 59,864 | - | - | 92,414 | 436 | - | |

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.]

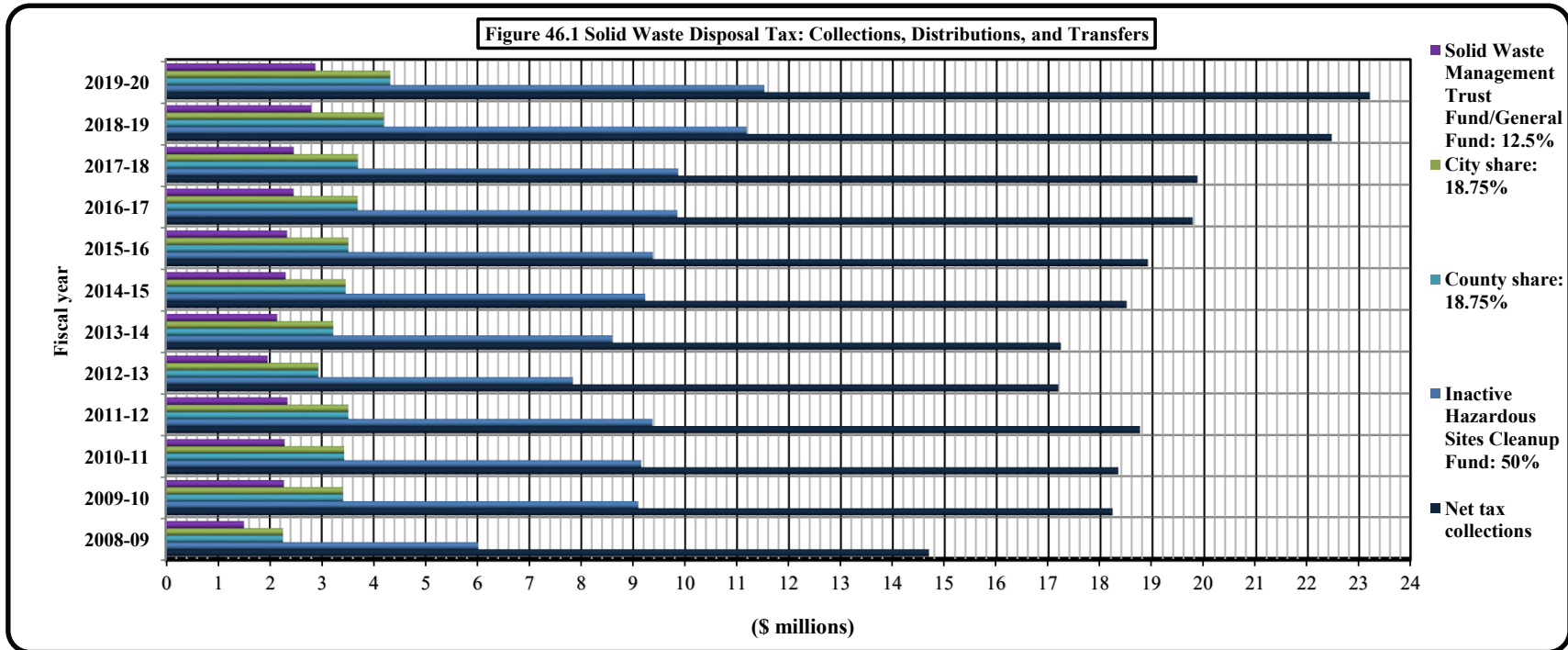


TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE
[§ 105 ARTICLE 5H.]

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) | | § 105-236 | § 115C-457.2 | |
| | | | 911 Fund [\$] | DOR cost [\$] | Amount [\$] | 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 |
| 2019-20 | 15,413,479 | 1,357 | 14,255,724 | 441,001 | 12,463 | 59 | 702,876 |

†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 | | Net revenue [\$] |
|-------------|--------------------|--------------|---------------|----------|------------------|
| | | | § 143B-437.58 | | |
| | | | DOC [\$] | DOR [\$] | |
| 2018-19 | 224,243 | - | 201,819 | 22,424 | - |
| 2019-20 | 237,556 | - | 212,450 | 23,606 | 1,500 † |

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.

† \$1,350 transferred to DOC in July 2020
 \$ 150 transferred to DOR in July 2020

TABLE 47. GIFT TAX COLLECTIONS

[§ 105 ARTICLE 6.]

| Fiscal year | Gift 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 | | | |
|--------------|------------------------------------|-----------------|--|--|--|--|-------------------------------------|----------------------------|------------------|--------------------------|--------------------------------------|
| | | | | | | | | Gift tax gross collections | Gift tax refunds | Gift tax net collections | Gift tax collections to General Fund |
| 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% | 6,441.86% | -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% |
| 2019-20..... | 79,707 | - | 79,707 | - | 342 | 2 | 79,363 | -14.91% | - | -14.91% | -14.45% |

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.

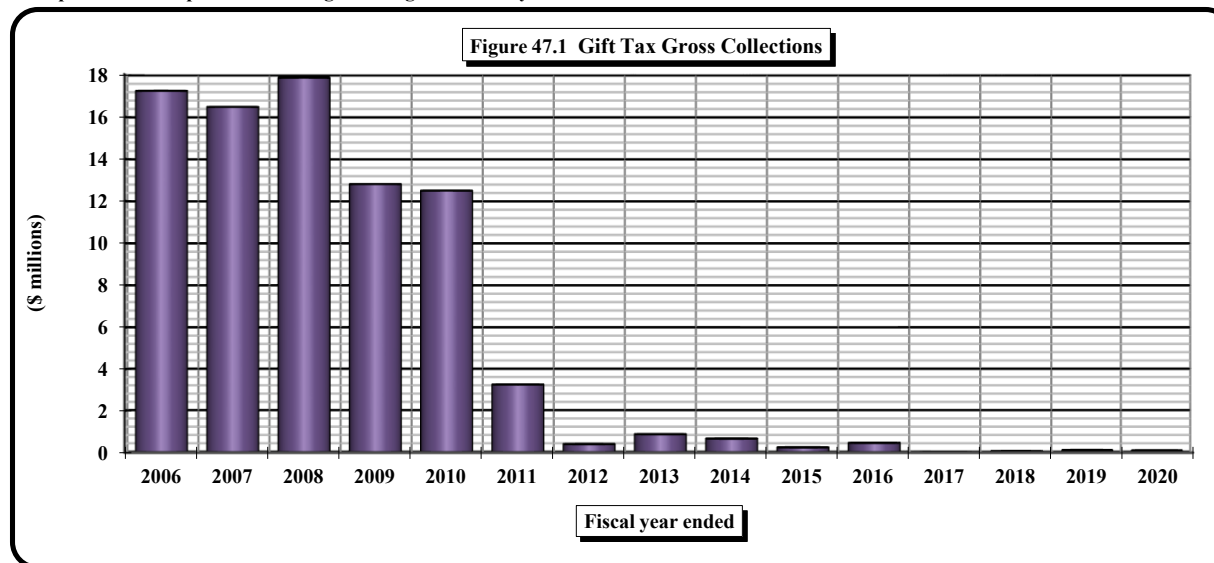


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[§ 105 ARTICLE 8A.]

| 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 |
| 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% |
| 2019-20..... | 240,566 | - | - | - | - | 240,566 | -6.99% |

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

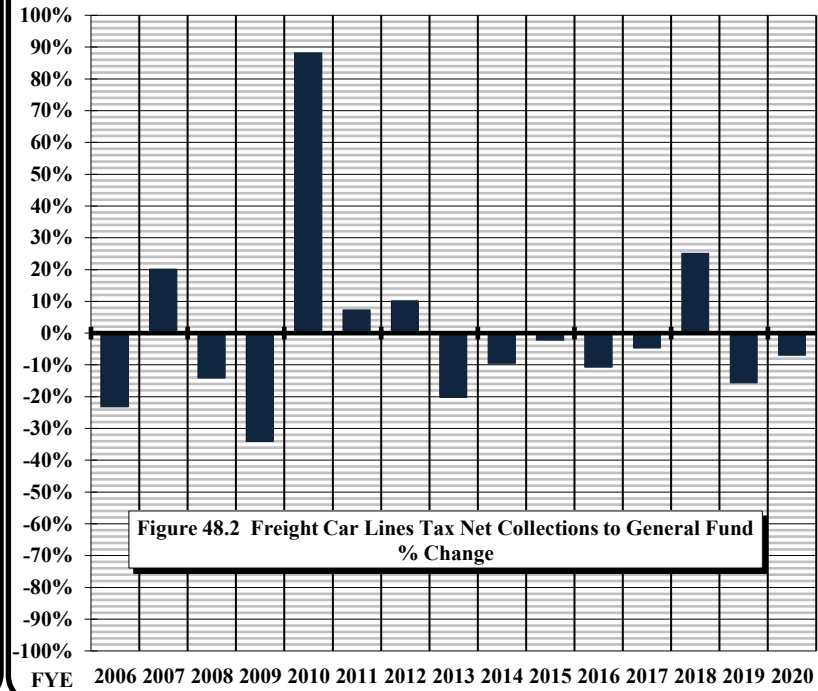
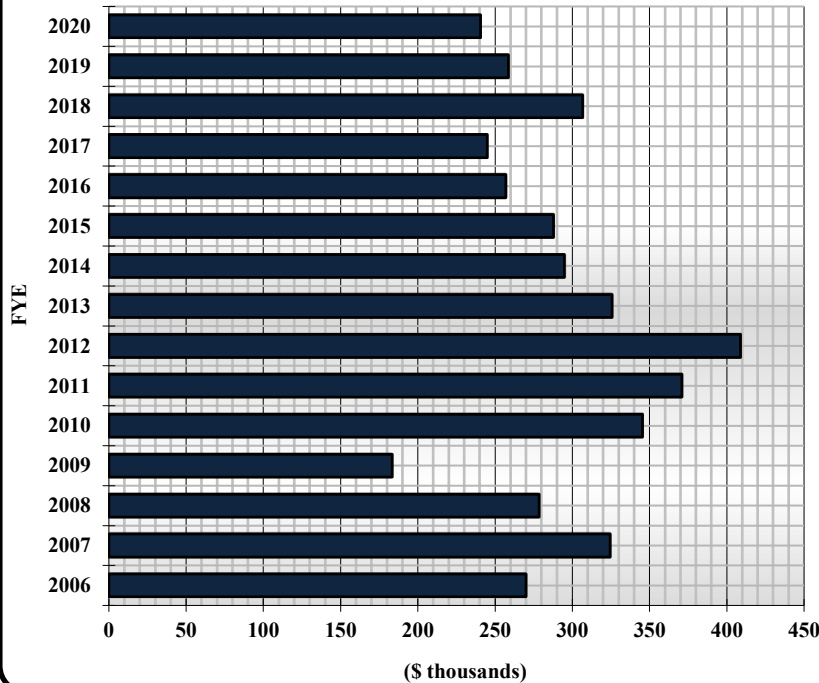


TABLE 49. TAXES UPON INSURANCE COMPANIES COLLECTIONS
 [SL 2020-88 amends the section title to Taxes Upon Insurance Companies and Prepaid Health Plans effective August 1, 2020.]
 [§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

| 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 § 58-6-25 [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 |
| | | | | | | | | | | | | | |
| 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% |
| 2019-20... | 715,493,010 | 7,067,982 | 708,425,028 | 52,186,181 | - | 84,891 | 401 | 656,153,555 | 12.67% | -30.72% | 13.38% | -26.57% | 18.51% |

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) applies; foreign insurers are subject to retaliatory tax provisions (authorized under § 105-228.8). 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.

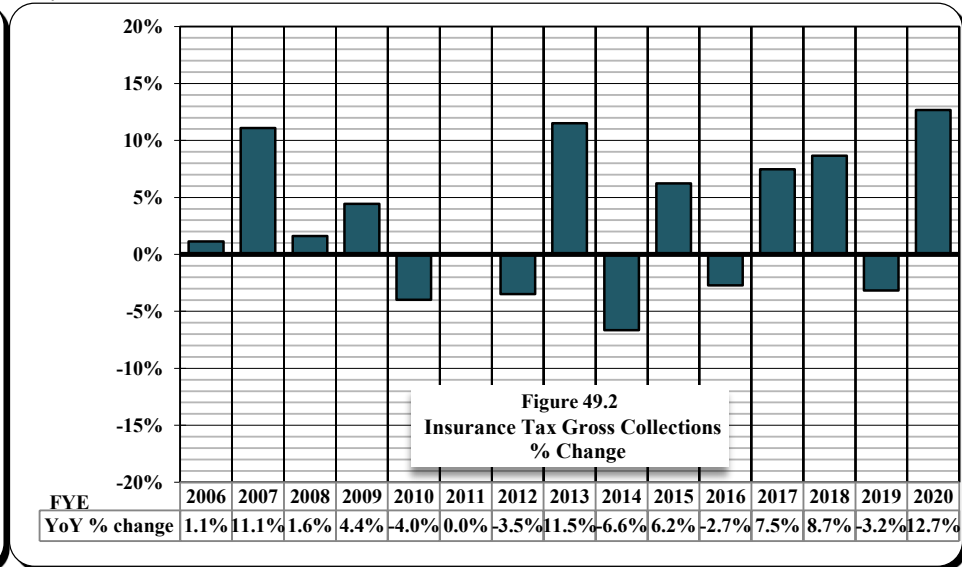
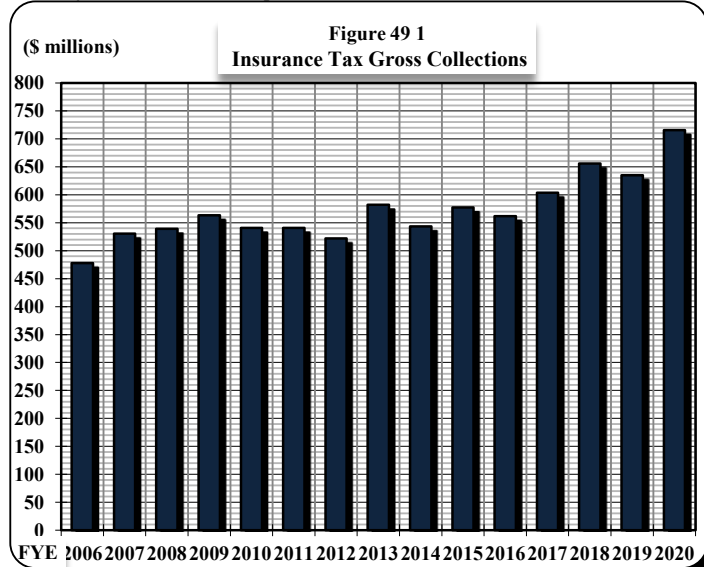
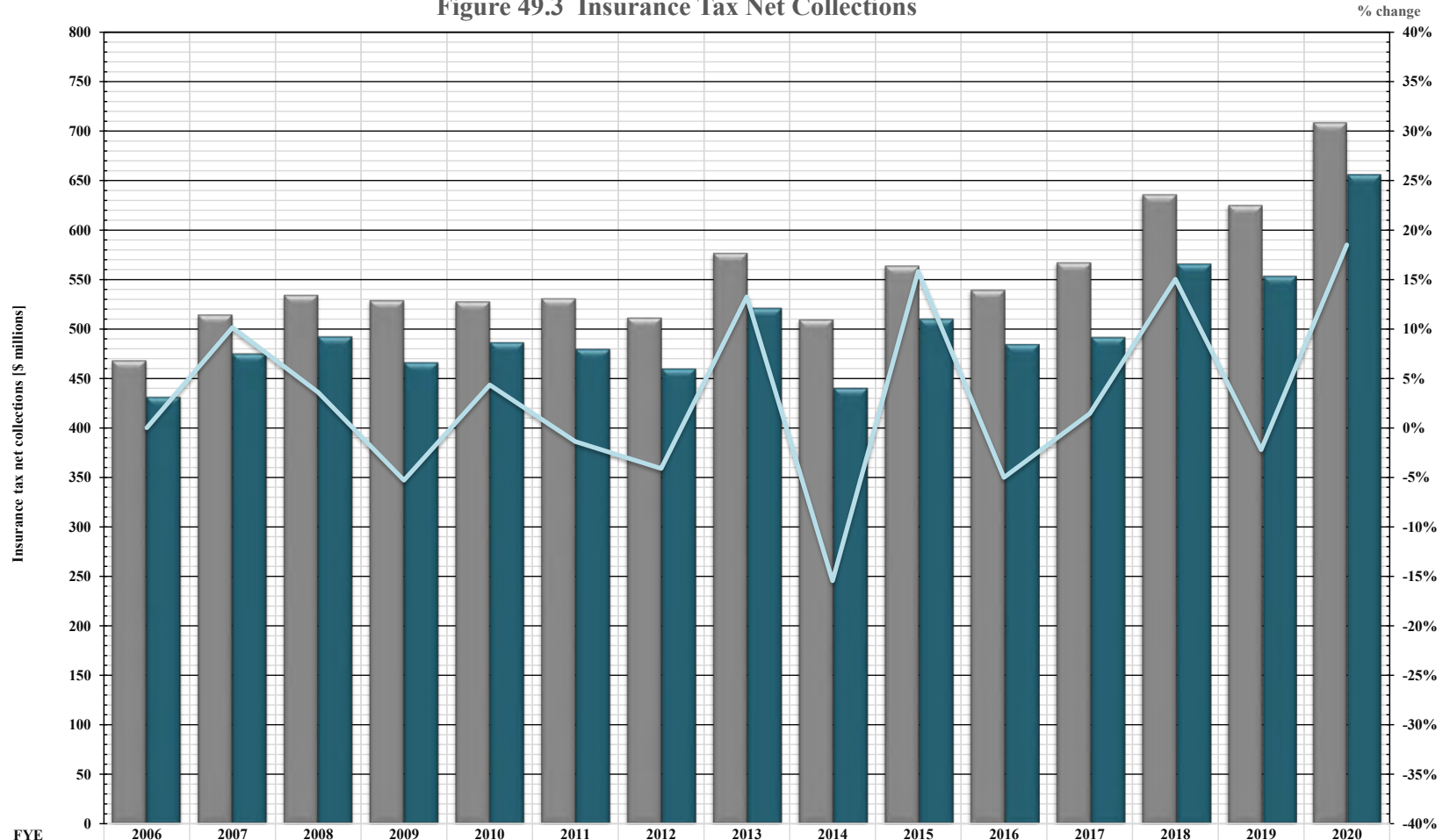


Figure 49.3 Insurance Tax Net Collections



| FYE | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Insurance Tax net collections [\$] | 468,249,992 | 514,458,816 | 534,462,148 | 529,041,327 | 527,695,125 | 530,910,336 | 511,439,930 | 576,801,335 | 509,502,916 | 563,756,232 | 539,375,804 | 567,105,472 | 635,717,964 | 624,813,373 | 708,425,028 |
| Net proceeds to General Fund [\$] | 431,729,295 | 475,545,413 | 492,698,607 | 466,601,945 | 486,848,660 | 480,134,608 | 460,440,592 | 521,509,351 | 440,922,114 | 510,676,294 | 485,088,157 | 492,097,802 | 566,105,324 | 553,678,933 | 656,153,555 |
| YoY % change: net proceeds to GF | 0.02% | 10.15% | 3.61% | -5.30% | 4.34% | -1.38% | -4.10% | 13.26% | -15.45% | 15.82% | -5.01% | 1.45% | 15.04% | -2.20% | 18.51% |
| as a % of General Fund tax revenue | 2.54% | 2.54% | 2.62% | 2.78% | 2.74% | 2.61% | 2.49% | 2.69% | 2.31% | 2.50% | 2.28% | 2.26% | 2.50% | 2.32% | 2.85% |

Article 8B of § 105 imposes a gross premiums tax on insurers, Article 65 corporations, Health Maintenance Organizations (HMOs), and self-insurers. In addition, a regulatory charge (authorized under § 58-6-25) applies; foreign insurers are subject to retaliatory tax provisions (authorized under § 105-228.8). 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. See Table 50 for tax base and rate information as related to taxes and other levies imposed on insurance companies.

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

[SL 2020-88 amends the section title to Taxes Upon Insurance Companies and Prepaid Health Plans effective August 1, 2020. The SL 2020-88 amendment includes prepaid health plans in the types of organizations subject to the gross premiums tax and insurance regulatory charge.]

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

| Fiscal year | Insurance Company Type | | | | | | | | | | | | | |
|-------------|----------------------------|---------------------------|----------------------------|---------------------------|--|--|--|---|----------------------------|---------------------------|----------------------------|---------------------------|----------------------------|---------------------------|
| | Life | | Fire & Casualty | | | | Health Maintenance | | Hospital & Dental | | Title | | | |
| | Gross Premiums Tax [\$] | Regulatory Charge [\$] | Gross Premiums Tax [\$] | Regulatory Charge [\$] | Additional Rate† on Property Coverage Contracts [includes minimal amounts attributable to Life companies] | | | | Gross Premiums Tax [\$] | Regulatory Charge [\$] | Gross Premiums Tax [\$] | Regulatory Charge [\$] | Gross Premiums Tax [\$] | Regulatory Charge [\$] |
| | | | | | General Fund Proceeds [\$] | Volunteer Fire Department Fund [\$] | Department of Insurance Proceeds [§ 58-84-25] [\$] | Workers' Compensation Fund [§ 58-87-10(f)] [\$] | | | | | | |
| 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 |
| 2019-20... | 175,670,906 | 12,326,255 | 310,181,082 | 25,020,703 | 16,935,251 | 8,467,625 | 8,467,625 | 8,467,625 | 12,531,965 | 748,260 | 59,561,117 | 8,440,958 | 4,839,081 | 286,317 |

| Fiscal year | Insurance Company Type | | | | | Insurance Levy Type | | | | | Disposition of Proceeds | | | | |
|-------------|----------------------------|---------------------------|---------------------------|--|--|----------------------------|--------------------------|--|---------------|--|--|--------------------------------|---|---|--|
| | Self-Insured | | Captive††† | Other | Gross Premiums Tax Collections from Dept. of Insurance [\$] | 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-457.2 [\$] | |
| | Gross Premiums Tax [\$] | Regulatory Charge [\$] | Gross Premium Tax [\$] | Taxes Measured by Gross Premiums [\$] | | Gross Premiums Tax [\$] | Additional Rate† [\$] | Regulatory Charge § 58-6-25 [\$] | Total [\$] | | | | | | |
| | | | | | | | | | | | | | | | |
| 2007-08... | 9,542,481 | 508,298 | - | (49,957) | 26,474,296 | 478,477,686 | 27,525,724 | 28,458,738 | 534,462,148 | 41,695,263 | - | 492,698,607 | 67,999 | 278 | |
| 2008-09... | 7,802,841 | 443,848 | - | - | 24,875,771 | 470,383,326 | 30,061,092 | 28,596,909 | 529,041,327 | 45,194,681 | 17,153,195 | 466,601,945 | 91,123 | 383 | |
| 2009-10... | 7,382,780 | 403,506 | - | - | 27,536,956 | 473,837,125 | 27,443,605 | 26,414,395 | 527,695,125 | 32,588,009 | 8,209,727 | 486,848,660 | 48,505 | 224 | |
| 2010-11... | 5,734,764 | 362,368 | - | - | 25,056,794 | 473,108,940 | 27,766,423 | 30,034,973 | 530,910,336 | 44,919,852 | 5,853,892 | 480,134,608 | 1,975 | 9 | |
| 2011-12... | 6,239,913 | 376,153 | - | - | 27,245,238 | 452,524,677 | 28,611,461 | 30,303,793 | 511,439,930 | 47,864,822 | 3,132,926 | 460,440,592 | 1,583 | 7 | |
| 2012-13... | 6,134,215 | 373,312 | - | - | 38,802,708 | 515,603,536 | 29,871,431 | 31,326,368 | 576,801,335 | 55,252,007 | - | 521,509,351 | 39,818 | 160 | |
| 2013-14... | 6,083,099 | 460,098 | - | 1,148 | 36,772,269 | 443,030,111 | 33,341,372 | 33,131,433 | 509,502,916 | 54,788,707 | 13,789,181 | 440,922,114 | 2,903 | 12 | |
| 2014-15... | 6,692,174 | 394,841 | 555,244 | - | 34,844,484 | 497,058,005 | 32,599,050 | 34,099,177 | 563,756,232 | 53,070,998 | - | 510,676,294 | 8,903 | 37 | |
| 2015-16... | 6,926,766 | 391,485 | 879,367 | - | 33,865,193 | 462,662,586 | 34,715,899 | 41,997,319 | 539,375,804 | 54,270,125 | - | 485,088,157 | 17,448 | 74 | |
| 2016-17... | 5,882,454 | 430,027 | 1,645,156 | - | 34,963,025 | 485,982,094 | 37,325,279 | 43,798,099 | 567,105,472 | 74,903,931 | - | 492,097,802 | 103,283 | 456 | |
| 2017-18... | 9,275,845 | 580,142 | 2,228,288 | - | 36,870,087 | 550,726,967 | 37,919,035 | 47,071,961 | 635,717,964 | 69,464,198 | - | 566,105,524 | 147,788 | 653 | |
| 2018-19... | 5,363,579 | 327,102 | 2,807,622 | - | 41,790,376 | 537,658,102 | 39,860,233 | 47,295,037 | 624,813,373 | 71,065,209 | - | 553,678,933 | 68,898 | 332 | |
| 2019-20... | 3,921,721 | 268,762 | 2,754,738 | - | 49,535,037 | 618,995,646 | 42,338,126 | 47,091,255 | 708,425,028 | 52,186,181 | - | 656,153,555 | 84,891 | 401 | |

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), prepaid health plans (eff. 8/1/20), 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, prepaid health plans, 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, or to captive insurance companies taxed under § 105-228.4A. 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 |
| Prepaid Health Plans [§ 105-228.5(d)(2a)] | 1.9% | On/after August 1, 2020 | Applies to gross capitation payments received by prepaid health plans from DHHS for services provided to enrollees in the State Medicaid or NC Health Choice programs [§ 105-228.5(b)(5)] | 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% | Calendar yrs 2015 forth Calendar yrs 2010-2014 Calendar yrs 2005-2009 | Rate established annually by the General Assembly Applies to gross premiums tax liability SL 2020-58 amends this section to statutorily set the insurance regulatory charge rate at 6.5%. | 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 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 [\$] |
| 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 |
| 2019-20 | 87,895,466 | 4,468 | 87,890,999 | - | - | 87,890,999 |

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.]

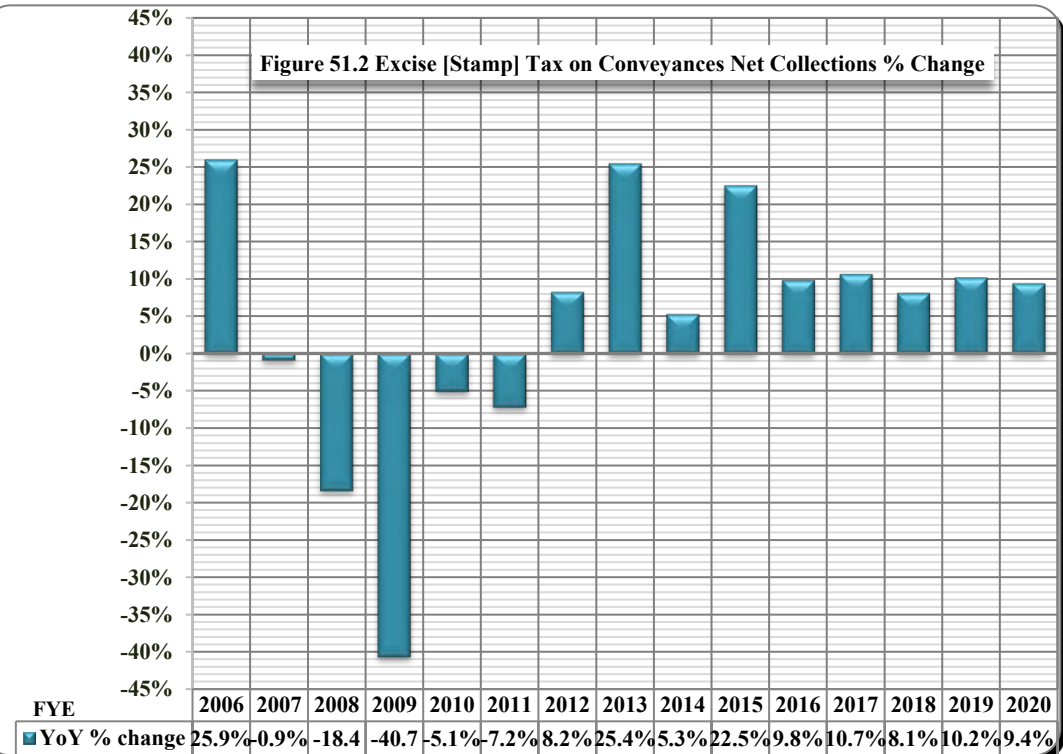
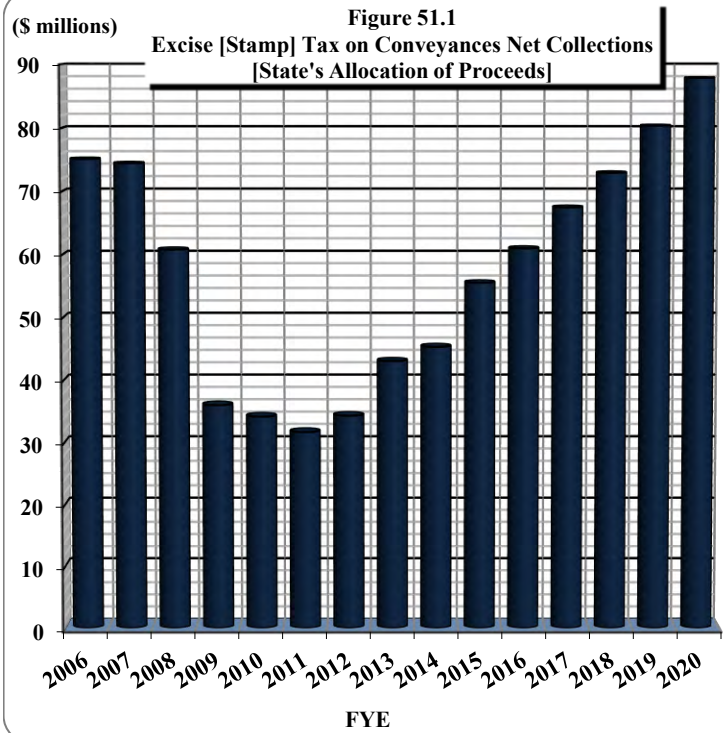


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

| State | Motor Fuel Excise Tax Rates and Point of Taxation | | | | | | | | | | | Population as of 7/1/2020 [1,000s] | PCE††† [current \$] calendar 2019 | | Motor fuel excise tax collections fiscal year 2020 | | | |
|---------------|--|----------------|----------------|-------------|-----------------|----------------|----------------|-----------------|----------------|------------------|---|------------------------------------|------------------------------------|--|--|-----------------|------------|----------------|
| | [Rates per gallon as of 1/1/2020; local option taxes excluded] | | | | | | | | | | | | Notes on additional taxes and fees | Point of taxation [Gasoline; Diesel]: [see legend]†† | 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† | 0.2400 | - | 0.2400 | 33 | 0.2500 | - | 0.2500 | 0.2400 | - | 0.2400 | local option taxes: 1-3¢ | D | 4,922 | 5,265,500 | 1,073 | 774,990 | 157.47 | 22 |
| Alaska | 0.0800 | 0.0095 | 0.0895 | 50 | 0.0800 | 0.0095 | 0.0895 | 0.0800 | 0.0095 | 0.0895 | refining surcharge: .95¢ | D | 731 | 622,400 | 848 | 48,554 | 66.41 | 48 |
| Arizona | 0.1800 | 0.0100 | 0.1900 | 44 | 0.1800 | 0.0100 | 0.1900 | 0.1800 | 0.0100 | 0.1900 | †carrier surcharge: 8¢; LUST tax applicable | ER-Rack | 7,421 | 7,116,600 | 976 | 879,833 | 118.55 | 40 |
| Arkansas | 0.2150 | 0.0330 | 0.2480 | 30 | 0.2250 | 0.0630 | 0.2880 | 0.2150 | 0.0330 | 0.2480 | environmental fee | FRB-Rack | 3,031 | 3,823,300 | 1,266 | 542,943 | 179.16 | 18 |
| California | 0.4730 | 0.0600 | 0.5330 | 2 | 0.3600 | 0.3200 | 0.6800 | 0.4730 | 0.0600 | 0.5330 | subject to sales tax: 2.25% (G), 13% (D) | ER-Rack | 39,368 | 36,999,600 | 938 | 8,449,593 | 214.63 | 6 |
| Colorado | 0.2200 | - | 0.2200 | 40 | 0.2050 | - | 0.2050 | 0.2200 | - | 0.2200 | | D | 5,808 | 5,823,400 | 1,011 | 663,889 | 114.31 | 42 |
| Connecticut | 0.2500 | - | 0.2500 | 29 | 0.4650 | - | 0.4650 | 0.2500 | - | 0.2500 | plus 8.1% petroleum tax (gas) | D | 3,557 | 3,101,700 | 870 | 472,732 | 132.90 | 32 |
| Delaware | 0.2300 | - | 0.2300 | 37 | 0.2200 | - | 0.2200 | 0.2300 | - | 0.2300 | plus 0.9% GRT | D | 987 | 1,110,800 | 1,137 | 136,824 | 138.65 | 31 |
| Florida | 0.18300 | 0.16096 | 0.34396 | 12 | 0.19300 | 0.13900 | 0.33200 | 0.18300 | 0.16096 | 0.34396 | sales tax added to excise; local taxes for gasoline and gasohol vary from 0-6¢; includes inspection fee, SCETS, and statewide local tax | ER-Rack | 21,733 | 17,471,000 | 813 | 2,762,052 | 127.09 | 36 |
| Georgia | 0.2790 | - | 0.2790 | 24 | 0.3130 | - | 0.3130 | 0.2790 | - | 0.2790 | local sales tax additional; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 10,710 | 11,232,600 | 1,057 | 1,873,220 | 174.90 | 21 |
| Hawaii | 0.1600 | - | 0.1600 | 49 | 0.1600 | - | 0.1600 | 0.1600 | - | 0.1600 | sales tax applicable; local option taxes: 8.8-18¢ | D | 1,407 | 925,500 | 654 | 81,611 | 58.00 | 49 |
| Idaho | 0.3200 | 0.0100 | 0.3300 | 13 | 0.3200 | 0.0100 | 0.3300 | 0.3200 | 0.0100 | 0.3300 | Clean water fee | FRB-Rack | 1,827 | 2,240,400 | 1,252 | 375,532 | 205.56 | 10 |
| Illinois | 0.3800 | 0.0110 | 0.3910 | 5 | 0.4550 | 0.0110 | 0.4660 | 0.3800 | 0.0110 | 0.3910 | sales tax, environmental & LUST fees applicable; carrier surcharge: 14.9¢; local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only); portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 12,588 | 11,359,200 | 897 | 1,803,859 | 143.31 | 30 |
| Indiana | 0.3000 | - | 0.3000 | 21 | 0.4900 | - | 0.4900 | 0.3000 | - | 0.3000 | sales tax applicable; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | FRB-Rack (G) ER-Rack (D) | 6,755 | 8,661,700 | 1,287 | 1,449,018 | 214.51 | 7 |
| Iowa | 0.3050 | - | 0.3050 | 18 | 0.3250 | - | 0.3250 | 0.2900 | - | 0.2900 | | ER-Rack | 3,164 | 4,786,600 | 1,515 | 670,179 | 211.84 | 8 |
| Kansas | 0.2400 | 0.0003 | 0.2403 | 31 | 0.2600 | 0.0003 | 0.2603 | 0.2400 | 0.0003 | 0.2403 | inspection fees | D | 2,914 | 3,036,700 | 1,043 | 453,222 | 155.54 | 23 |
| Kentucky | 0.2460 | 0.0140 | 0.2600 | 27 | 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 | 4,477 | 5,221,500 | 1,168 | 690,280 | 154.17 | 25 |
| Louisiana | 0.20000 | 0.00125 | 0.20125 | 41 | 0.20000 | 0.00125 | 0.20125 | 0.20000 | 0.00125 | 0.20125 | inspection fee | PH-Rack | 4,645 | 5,358,700 | 1,150 | 611,027 | 131.54 | 33 |
| Maine | 0.3000 | - | 0.3000 | 16 | 0.3120 | - | 0.3120 | 0.3000 | - | 0.3000 | | D | 1,350 | 2,128,400 | 1,582 | 242,580 | 179.67 | 17 |
| Maryland | 0.3670 | - | 0.3670 | 7 | 0.3745 | - | 0.3745 | 0.3670 | - | 0.3670 | portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 6,056 | 5,748,600 | 949 | 1,076,207 | 177.72 | 19 |
| Massachusetts | 0.2400 | - | 0.2400 | 30 | 0.2400 | - | 0.2400 | 0.2400 | - | 0.2400 | | D | 6,894 | 5,605,400 | 813 | 707,877 | 102.69 | 45 |
| Michigan | 0.2630 | - | 0.2630 | 26 | 0.2630 | - | 0.2630 | 0.2630 | - | 0.2630 | sales tax applicable | PH-Rack | 9,967 | 11,091,200 | 1,111 | 1,199,557 | 120.36 | 38 |
| Minnesota | 0.2850 | 0.0010 | 0.2860 | 23 | 0.2850 | 0.0010 | 0.2860 | 0.2850 | 0.0010 | 0.2860 | inspection fee | FRB-Rack | 5,657 | 6,691,100 | 1,186 | 879,639 | 155.49 | 24 |
| Mississippi | 0.1800 | 0.0040 | 0.1840 | 46 | 0.1800 | 0.0040 | 0.1840 | 0.1800 | 0.0040 | 0.1840 | environmental fee | IMP-FR (G) D (D) | 2,967 | 3,273,200 | 1,099 | 428,360 | 144.39 | 29 |

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 7/1/2020 [1,000s] | PCE††† [current \$] calendar 2019 | | Motor fuel excise tax collections fiscal year 2020 | | |
|-----------------|--|----------------|----------------|-------------|-----------------|----------------|----------------|-----------------|----------------|-------------|---|--|------------------------------------|-----------------------------------|-----------------|--|------------|----------------|
| | [Rates per gallon as of 1/1/2020; 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 [\$] |
| Missouri | 0.1700 | 0.0042 | 0.1742 | 47 | 0.1700 | 0.0042 | 0.1742 | 0.1700 | 0.0042 | 0.1742 | agriculture inspection fee: \$0.0007/gal; transport load fee: \$0.0035/gal | PH-Rack | 6,152 | 8,640,700 | 1,407 | 708,455 | 115.17 | 41 |
| Montana | 0.3200 | - | 0.3200 | 15 | 0.2945 | - | 0.2945 | 0.3200 | - | 0.3200 | | D | 1,081 | 1,375,300 | 1,285 | 260,531 | 241.10 | 3 |
| Nebraska | 0.2930 | 0.0090 | 0.3020 | 19 | 0.2930 | 0.0030 | 0.2960 | 0.2930 | 0.0090 | 0.3020 | petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 1,938 | 2,848,100 | 1,474 | 397,341 | 205.07 | 11 |
| Nevada | 0.23000 | 0.00805 | 0.23805 | 36 | 0.27000 | 0.00750 | 0.27750 | 0.23000 | 0.00805 | 0.23805 | inspection & cleanup fee; local option taxes: 4-9¢ | D | 3,138 | 2,970,200 | 961 | 338,020 | 107.71 | 44 |
| New Hampshire | 0.22200 | 0.01625 | 0.23825 | 35 | 0.22200 | 0.01625 | 0.23825 | 0.22200 | 0.01625 | 0.23825 | oil discharge cleanup fee | D | 1,366 | 1,662,300 | 1,222 | 170,001 | 124.43 | 37 |
| New Jersey | 0.1050 | 0.3090 | 0.4140 | 4 | 0.1350 | 0.3500 | 0.4850 | 0.1050 | 0.3090 | 0.4140 | petroleum fee | ER-Rack | 8,882 | 7,965,900 | 896 | 487,883 | 54.93 | 50 |
| New Mexico | 0.17000 | 0.01875 | 0.18875 | 45 | 0.21000 | 0.01875 | 0.22875 | 0.17000 | 0.01875 | 0.18875 | petroleum loading fee | FRB-Rack | 2,106 | 2,291,800 | 1,092 | 230,303 | 109.34 | 43 |
| New York | 0.0805 | 0.1740 | 0.2545 | 28 | 0.0800 | 0.1565 | 0.2365 | 0.0805 | 0.1740 | 0.2545 | sales tax applicable; petroleum tax | IMP-FR (G) EDMF (D) | 19,337 | 12,870,100 | 661 | 1,675,483 | 86.65 | 46 |
| North Carolina† | 0.3610 | 0.0025 | 0.3635 | 8 | 0.3610 | 0.0025 | 0.3635 | 0.3610 | 0.0025 | 0.3635 | inspection fee: 0.25¢; tax rate is adjusted annually based on population growth and the annual % change in the CPI-U† | ER-Rack | 10,601 | 11,096,400 | 1,057 | 1,943,572 | 183.34 | 16 |
| North Dakota | 0.2300 | - | 0.2300 | 37 | 0.2300 | - | 0.2300 | 0.2300 | - | 0.2300 | | D | 765 | 726,500 | 951 | 193,763 | 253.18 | 1 |
| Ohio | 0.3850 | - | 0.3850 | 6 | 0.4700 | - | 0.4700 | 0.3850 | - | 0.3850 | | D | 11,693 | 12,468,900 | 1,066 | 2,527,816 | 216.18 | 5 |
| Oklahoma | 0.1900 | 0.0100 | 0.2000 | 42 | 0.1900 | 0.0100 | 0.2000 | 0.1900 | 0.0100 | 0.2000 | environmental fee | ER-Rack | 3,981 | 5,263,500 | 1,329 | 580,104 | 145.73 | 27 |
| Oregon | 0.3600 | - | 0.3600 | 9 | 0.3600 | - | 0.3600 | 0.3600 | - | 0.3600 | local option taxes: 1-5¢ | D (G) R (D) | 4,242 | 4,162,900 | 987 | 547,483 | 129.08 | 34 |
| Pennsylvania | 0.5760 | - | 0.5760 | 1 | 0.7410 | - | 0.7410 | 0.5760 | - | 0.5760 | oil franchise tax only portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 12,783 | 14,903,200 | 1,164 | 3,110,295 | 243.31 | 2 |
| Rhode Island | 0.3400 | 0.0100 | 0.3500 | 11 | 0.3400 | 0.0100 | 0.3500 | 0.3400 | 0.0100 | 0.3500 | LUST tax; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 1,057 | 943,600 | 892 | 71,415 | 67.56 | 47 |
| South Carolina† | 0.2200 | 0.0075 | 0.2275 | 39 | 0.2200 | 0.0075 | 0.2275 | 0.2200 | 0.0075 | 0.2275 | inspection fee & LUST tax | ER-Rack | 5,218 | 6,558,400 | 1,272 | 756,658 | 145.01 | 28 |
| South Dakota | 0.2800 | 0.0200 | 0.3000 | 20 | 0.2800 | 0.0200 | 0.3000 | 0.2660 | 0.0200 | 0.2860 | inspection fee (gasohol E10); local option tax: 1¢ | PH-Rack | 893 | 793,300 | 894 | 188,356 | 210.99 | 9 |
| Tennessee | 0.2600 | 0.0140 | 0.2740 | 25 | 0.2700 | 0.0140 | 0.2840 | 0.2600 | 0.0140 | 0.2740 | local option tax: 1¢; petroleum tax; environmental fee | IMP-FR (G) PH-Rack (D) | 6,887 | 7,484,600 | 1,096 | 1,210,141 | 175.72 | 20 |
| Texas | 0.2000 | - | 0.2000 | 42 | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | | PH-Rack | 29,361 | 32,186,900 | 1,110 | 3,524,712 | 120.05 | 39 |
| Utah | 0.3110 | - | 0.3110 | 16 | 0.3110 | - | 0.3110 | 0.3110 | - | 0.3110 | Tax rate is based on the average wholesale price and is adjusted annually-actual rate: 16.5¢ | D (G) PH-Rack (D) | 3,250 | 3,523,900 | 1,100 | 482,527 | 148.48 | 26 |
| Vermont | 0.1210 | 0.1871 | 0.3081 | 17 | 0.2800 | 0.0400 | 0.3200 | 0.1210 | 0.1871 | 0.3081 | cleanup fee; transport fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 623 | 810,900 | 1,299 | 116,428 | 186.78 | 15 |
| 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 | 8,591 | 9,186,600 | 1,074 | 1,101,139 | 128.18 | 35 |

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 7/1/2020 [1,000s] | PCE††† [current \$] calendar 2019 | | Motor fuel excise tax collections fiscal year 2020 | | |
|-----------------|--|----------------|----------------|------|-----------------|----------------|----------------|-----------------|----------------|----------------|--------------------------|------------------------------------|--|------------------------------------|-----------------------------------|------------------|--|------|--|
| | [Rates per gallon as of 1/1/2020; local option taxes excluded] | | | | | | | | | | | | | | Amount [\$1,000] | 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 [\$] | | | | | | | | | |
| Washington | 0.4940 | - | 0.4940 | 3 | 0.4940 | - | 0.4940 | 0.4940 | - | 0.4940 | 0.5% privilege tax | PH-Rack | 7,694 | 6,718,700 | 882 | 1,564,979 | 203.41 | 13 | |
| West Virginia | 0.2050 | 0.1520 | 0.3570 | 10 | 0.2050 | 0.1520 | 0.3570 | 0.2050 | 0.1520 | 0.3570 | sales tax applicable | FRB-Rack | 1,785 | 2,059,000 | 1,147 | 427,273 | 239.40 | 4 | |
| Wisconsin | 0.3090 | 0.0200 | 0.3290 | 14 | 0.3090 | 0.0200 | 0.3290 | 0.3090 | 0.0200 | 0.3290 | petroleum inspection fee | PH-Rack | 5,833 | 7,812,000 | 1,341 | 1,103,699 | 189.23 | 14 | |
| Wyoming | 0.2300 | 0.0100 | 0.2400 | 32 | 0.2300 | 0.0100 | 0.2400 | 0.2300 | 0.0100 | 0.2400 | license tax | FRB-Rack | 582 | 777,600 | 1,340 | 118,945 | 204.26 | 12 | |
| Total 50 states | - | - | - | - | - | - | - | - | - | - | - | - | 328,771 | 336,796,400 | 1,028 ^a | 51,110,900 | 155.46 ^a | - | |
| Federal | 0.1830 | 0.0010 | 0.1840 | 38 | 0.2430 | 0.0010 | 0.2440 | 0.1830 | 0.0010 | 0.1840 | LUST tax | | | | | | | | |

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

^a Weighted average

na-not applicable: not subject to motor fuel taxes

Per capita tax collection amounts are computations based on July 1, 2020 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.

†Alabama excise tax rates effective October 1, 2020: \$0.26 (G); \$0.27 (D)

†North Carolina-the motor fuel excise tax rate is the amount of the preceding calendar year, multiplied by a percentage. The percentage is 100% plus or minus the sum of the annual percentage change in State population for the applicable calendar year (multiplied by 75%) and the annual energy index percentage change in the CPI-U [US city average for energy index] for the applicable calendar year (multiplied by 25%).

†South Carolina excise tax rate effective July 1, 2020: \$0.24.

†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, 2020 (NST-EST2020-01)* . December 2020 release.

U.S. Census Bureau, *2020 Annual Survey of State Government Tax Collections Detailed Table* , April 14, 2021 release.

U.S. Bureau of Economic Analysis, *SAEXP1 Total Personal Consumption Expenditures (PCE) by State* , October 8, 2021 update.

U.S. Bureau of Economic Analysis, *SAEXP2 Per Capita Personal Consumption Expenditures (PCE) by State* , October 8, 2021 update.

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

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House. Motor Fuel Tax Information by State, September 2020 update

TABLE 53. MOTOR FUELS TAX COLLECTIONS
[§ 105 SUBCHAPTER V.]

| Fiscal year | Motor Fuels Tax Gross Collections | | | | | | | | | | | | | | | 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] | |
|-------------|--|-------------------------|--------------------------------------|------------------------------------|------------------|--------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|-------------------------------|-------------------------------|----------------------|------------------------|---------------------------------------|---------|-------------------------------------|--|-----------------------------------|-----------------------|
| | Fees and Civil Penalties | | | Motor Fuels (Gasoline) | | Special Fuels (Diesel & Alternative) | | Highway Fuels Use Tax‡ | | Combined Fuel Types | | | Tax collections per 1¢ of tax | Toal net collections | SL 2009-451 s. 6.20(a) | | | | | July through Decem-ber† | January through June† |
| | 1/4¢ Motor Fuels and Oil Inspection Fees†† | | Regis-tration Fees/ Civil Pen-alties | 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 | | | | | | | | | |
| | General Fund allocation | Highway Fund allocation | | | | | | | | | | | | | | | | | | | |
| [S] | [S] | [S] | [#] | [S] | [#] | [S] | [#] | [S] | [#] | [S] | [S] | [S] | [S] | [S] | [S] | [€] | [€] | | | | |
| 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 | | | |
| 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 | 54,254,516 | 74,965 | 70,231,375 | 1,940,037,002 | - | 36.5 | 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 | 1,622,720,538 | 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 | | | |
| 2019-20 | 1,350,980 | 15,353,052 | 474,279 | 4,559,869,958 | 1,648,509,296 | 1,067,187,760 | 386,730,393 | 86,437,203 | 32,197,334 | 5,713,494,921 | 2,067,437,023 | 57,134,949 | 166,988 | 123,784,303 | 1,960,664,043 | - | 36.2 | 36.1 | | | |

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

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:

| | | |
|---|---|---|
| Period | Rate per gallon | †††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

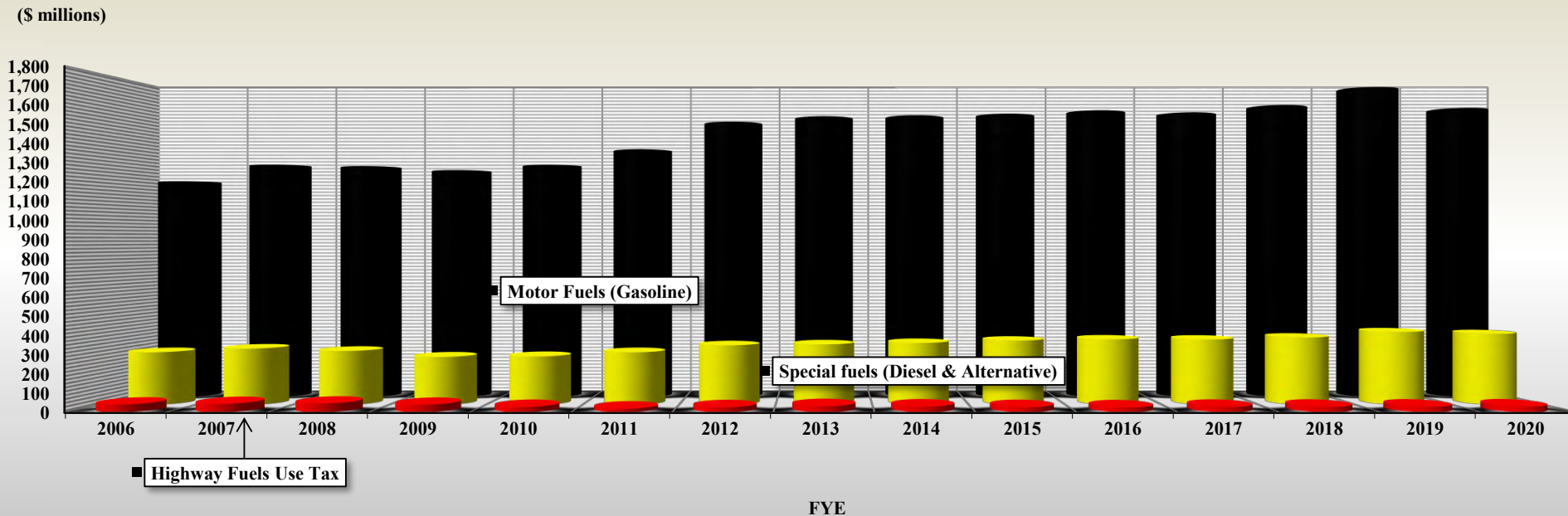


Figure 53.2 Gallons of Fuel on which Tax was Collected

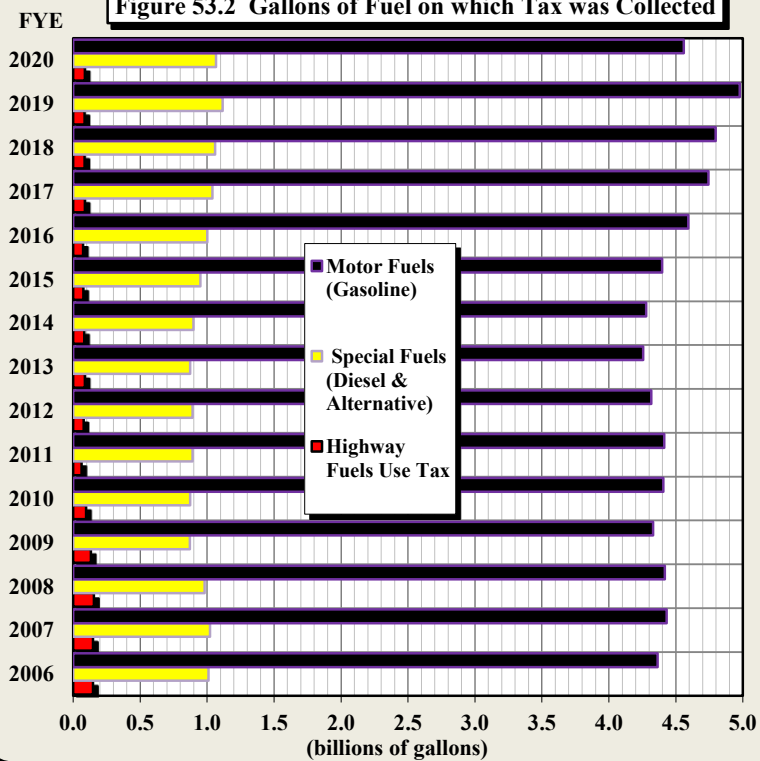


Figure 53.3 Growth Patterns of Motor Fuels Tax Gross Collections

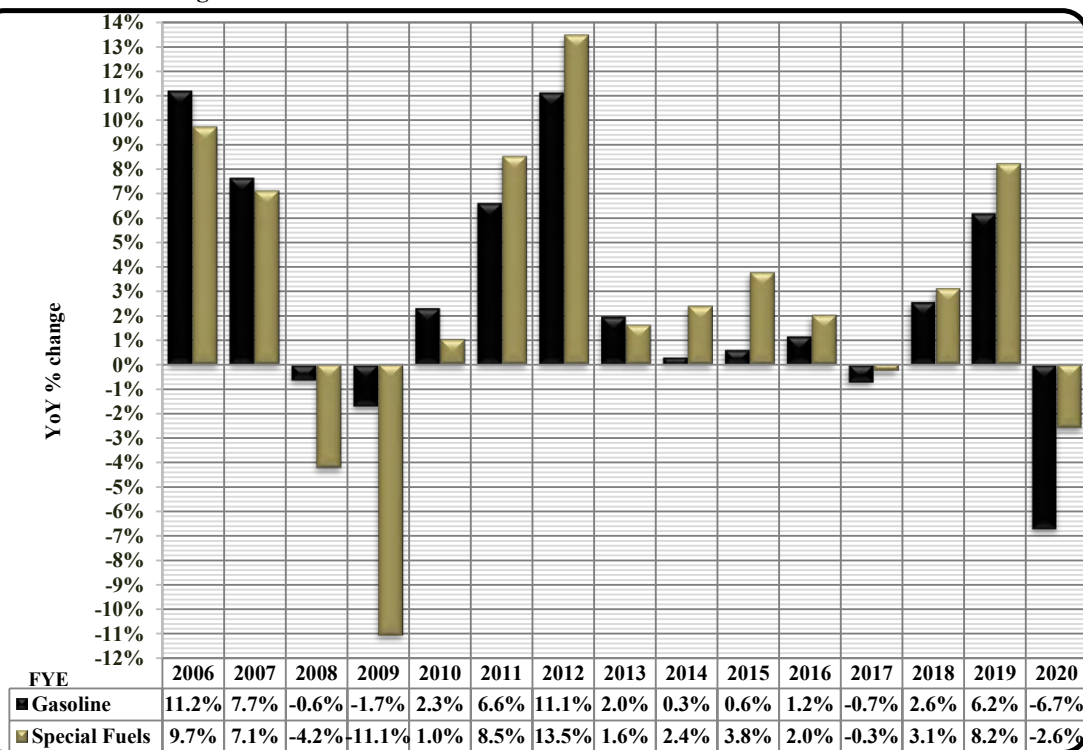


TABLE 54. GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

| 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 | Aviation Fuels: | | | | Jet Fuel | | | Gasoline | Aviation Total | % Change | Non-taxable | % Change |
| | | | | | | | | Jet Fuel | Gasoline | Aviation Total | % Change | | | | | | | | |
| 2005-06... | 6,205,871 | 21,402,910 | 27,608,781 | 24,300,052 | 11,760,502 | 30,815 | 504,794 | na | na | 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% | | | | |
| 2019-20... | 941,366 | 16,334,663 | 17,276,029 | 6,624,256 | 3,604,946 | - | 4,483 | 518,041,470 | 5,292,418 | 523,333,888 | -12.00% | 550,843,602 | 5,627,057,718 | 6,177,901,320 | -8.07% | | | | |

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]

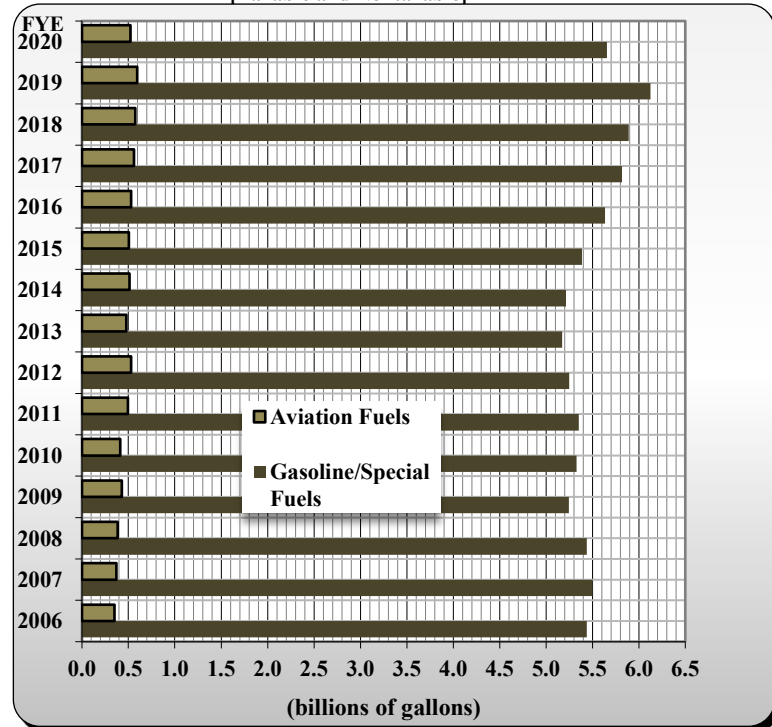


Figure 54.2 Gallons of Fuel Sold in North Carolina: Growth Trends [FYs 2005-06 to 2019-20]

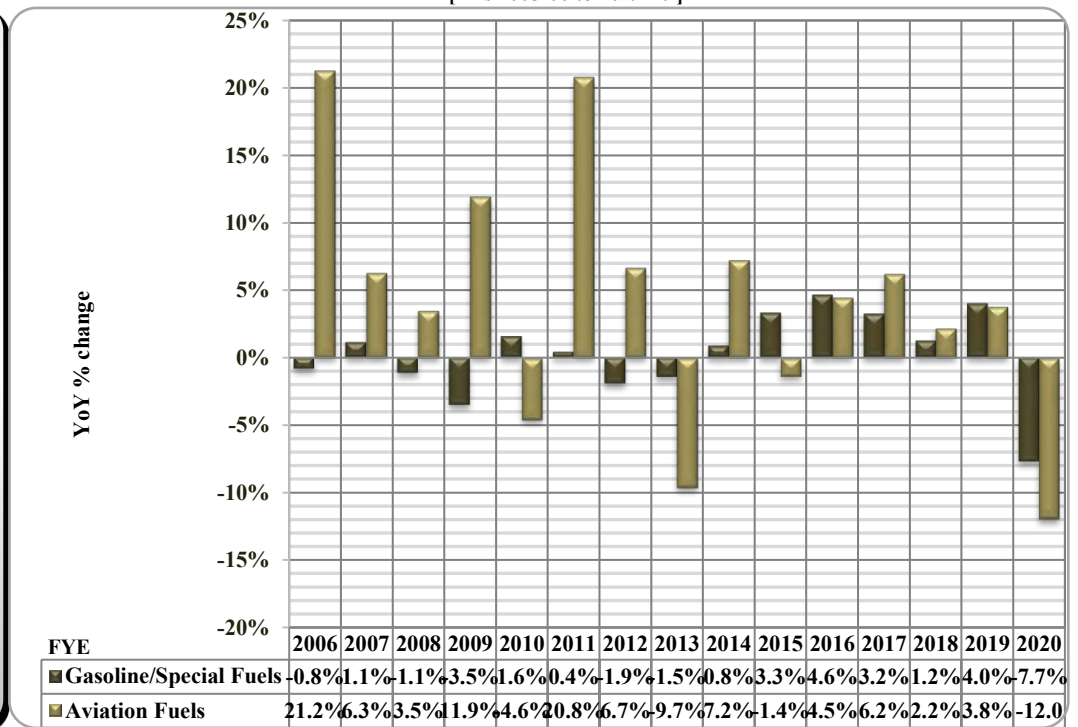


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[§ 119 ARTICLE 3.]

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020.

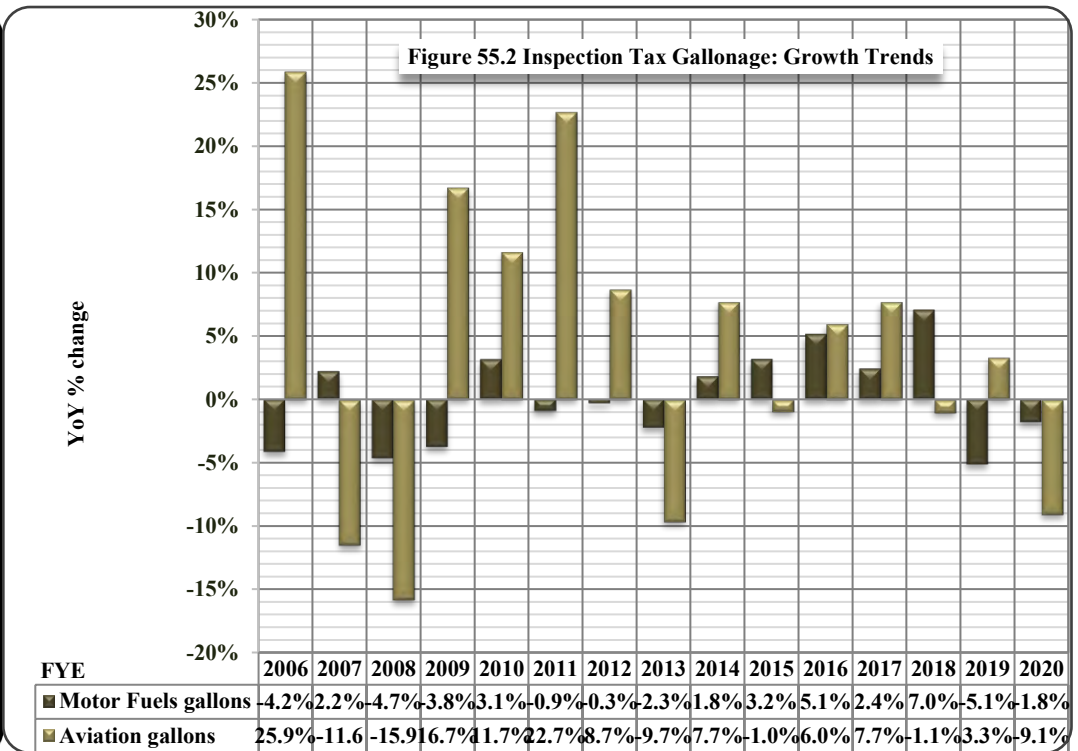
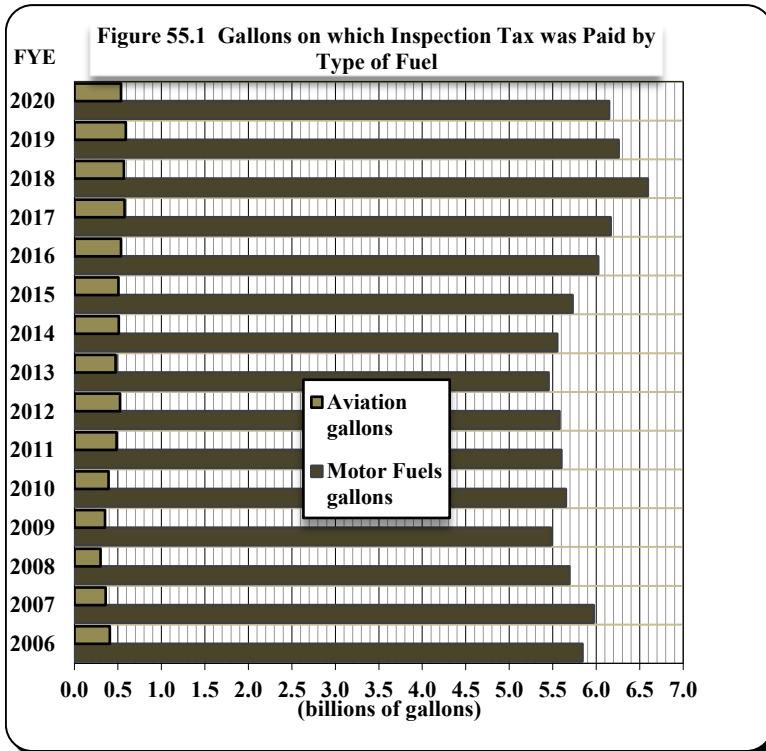
| Fiscal year | Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type: | | | | Motor Fuels† | | | Aviation Fuels and Other Kerosene | | | Combined Fuels Totals | | |
|--------------|---|-----------|----------|-------------|------------------------------------|---|----------|------------------------------------|---|----------|------------------------------------|---|----------|
| | 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 |
| | [\$] | [\$] | [\$] | [\$] | [#] | [\$] | % Change | [#] | [\$] | % Change | [\$] | % Change | |
| 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% |
| 2019-20..... | 11,977,836 | 3,322,070 | 31,675 | 33,866 | 6,145,374,688 | 15,365,446 | -1.82% | 535,434,244 | 1,338,586 | -9.13% | 6,680,808,932 | 16,704,032 | -2.45% |

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 2019-2020
 [§ 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) 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] | § 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S] | | | § 105-501 [S] | § 105-472 [S] | § 105-507.3 [S] | | | | |
| | | | | | | | | | | | | | | | | |
| Alamance..... | 65,340,679.82 | 185,258.93 | (2,174,759.80) | 63,351,178.95 | 56,530,418.20 | 6,820,760.75 | (1,941,820.82) | - | (165,960.25) | (210,632.77) | - | (2,138,227.92) | 342,594.63 | 59,237,131.82 | 93.51% | |
| Alexander††††... | 7,047,942.26 | 17,240.69 | (222,822.84) | 6,842,360.11 | 6,842,360.11 | 5,462,366.23 | 1,379,993.88 | (167,931.71) | 1,725,868.92 | (14,421.32) | (28,822.81) | - | 1,474,368.05 | 10,970.50 | 9,842,391.74 | 143.84% |
| Alleghany..... | 2,525,636.79 | 6,408.91 | (100,029.22) | 2,432,016.48 | 1,949,652.28 | 482,364.20 | (67,253.69) | 316,579.44 | (5,745.23) | (9,203.72) | - | 318,979.15 | 43,833.05 | 3,029,205.48 | 124.56% | |
| Anson††††..... | 4,805,422.60 | 11,990.45 | (115,405.93) | 4,702,007.12 | 3,790,958.88 | 911,048.24 | (116,479.15) | 980,375.16 | (9,991.15) | (19,101.19) | - | 936,902.54 | 7,255.07 | 6,480,968.40 | 137.83% | |
| Ashel††††..... | 8,497,087.13 | 22,247.54 | (279,160.40) | 8,240,174.27 | 7,133,285.70 | 1,106,888.57 | (217,830.22) | 633,159.00 | (18,595.83) | (29,705.19) | - | 377,343.43 | (65,578.45) | 8,918,967.01 | 108.24% | |
| Avery..... | 8,093,985.26 | 22,379.27 | (338,724.53) | 7,777,640.00 | 6,836,651.45 | 940,988.55 | (234,097.12) | - | (19,905.95) | (25,898.71) | - | (398,811.47) | 197,455.58 | 7,296,382.33 | 93.81% | |
| Beaufort..... | 14,034,578.45 | 36,549.16 | (732,842.06) | 13,338,285.55 | 11,117,752.28 | 2,220,533.27 | (382,950.20) | 173,608.20 | (32,779.22) | (45,032.73) | - | 603,085.08 | 266,665.04 | 13,920,881.72 | 104.37% | |
| Bertie..... | 2,622,021.65 | 6,281.84 | (159,479.21) | 2,468,824.28 | 1,907,377.53 | 561,446.75 | (65,989.09) | 959,950.68 | (5,659.28) | (11,544.57) | - | 902,922.49 | (46,914.79) | 4,201,589.72 | 170.19% | |
| Bladen..... | 6,332,338.66 | 15,915.02 | (209,849.13) | 6,138,404.55 | 4,821,469.23 | 1,316,935.32 | (166,109.78) | 1,051,860.96 | (14,225.08) | (24,104.15) | - | 1,225,491.15 | 132,683.30 | 8,344,000.95 | 135.93% | |
| Brunswick..... | 50,074,201.18 | 144,679.06 | (1,433,825.17) | 48,785,055.07 | 44,101,219.42 | 4,683,835.65 | (1,510,240.85) | - | (129,051.23) | (162,293.92) | - | (1,211,715.80) | 2,095,533.07 | 47,867,286.34 | 98.12% | |
| Buncombe††††... | 142,359,955.13 | 393,836.13 | (4,014,724.27) | 138,739,066.99 | 126,835,778.74 | 11,903,288.25 | (3,862,511.45) | - | (328,111.83) | (463,009.03) | - | (9,130,312.57) | 1,464,495.32 | 126,419,617.43 | 91.12% | |
| Burke..... | 22,038,649.48 | 55,472.57 | (1,113,851.81) | 20,980,270.24 | 16,908,274.45 | 4,071,995.79 | (582,009.84) | 2,236,480.93 | (49,805.45) | (77,666.51) | - | 2,234,298.41 | 188,346.58 | 24,929,914.36 | 118.83% | |
| Cabarrus††††... | 93,661,229.68 | 251,441.67 | (6,571,735.62) | 87,340,935.73 | 80,161,079.14 | 7,179,856.59 | (2,443,944.39) | - | (208,832.76) | (291,413.54) | - | (2,757,960.25) | 985,576.45 | 82,624,361.24 | 94.60% | |
| Caldwell..... | 19,109,724.67 | 49,640.18 | (571,057.08) | 18,588,307.77 | 15,077,985.20 | 3,510,322.57 | (520,029.66) | 1,756,505.52 | (44,529.10) | (68,015.15) | - | 2,121,776.08 | 171,818.33 | 22,005,833.79 | 118.39% | |
| Camden..... | 1,692,973.01 | 4,563.18 | (43,324.63) | 1,654,211.56 | 1,387,241.09 | 266,970.47 | (47,908.40) | 490,187.64 | (4,111.59) | (7,191.79) | - | 388,775.44 | (71,381.61) | 2,402,581.25 | 145.24% | |
| Carteret..... | 33,021,446.67 | 92,037.90 | (1,547,993.39) | 31,565,491.18 | 28,004,039.84 | 3,561,451.34 | (955,530.39) | - | (81,482.17) | (105,139.66) | - | (1,864,702.98) | 898,369.59 | 29,457,005.57 | 93.32% | |
| Caswell..... | 2,454,323.93 | 5,542.50 | (106,470.95) | 2,353,395.48 | 1,667,042.33 | 686,353.15 | (57,612.24) | 1,378,652.64 | (4,939.73) | (12,619.63) | - | 1,228,271.83 | (98,074.29) | 4,787,074.06 | 203.41% | |
| Catawba††††... | 65,386,871.35 | 171,393.35 | (3,937,906.22) | 61,620,358.48 | 54,699,513.31 | 6,920,845.17 | (1,670,502.38) | - | (142,743.20) | (205,737.24) | - | (771,688.62) | (95,251.59) | 58,734,435.45 | 95.32% | |
| Chatham..... | 19,233,907.38 | 54,278.93 | (613,278.16) | 18,673,908.15 | 16,452,804.28 | 2,221,103.87 | (566,228.07) | 1,613,534.28 | (48,488.82) | (67,654.59) | - | 1,149,391.71 | 152,659.25 | 20,907,121.91 | 111.96% | |
| Cherokee††††... | 9,823,285.67 | 25,752.22 | (345,469.13) | 9,503,568.76 | 8,226,377.96 | 1,277,190.80 | (251,485.67) | 245,093.88 | (21,473.36) | (32,594.99) | - | 256,934.75 | (43,533.32) | 9,656,510.05 | 101.61% | |
| Chowan..... | 3,713,985.22 | 9,427.45 | (261,208.92) | 3,462,203.75 | 2,837,018.45 | 625,185.30 | (97,817.97) | 265,518.24 | (8,375.70) | (12,456.21) | - | 296,764.07 | 117,471.91 | 4,023,308.09 | 116.21% | |
| Clay††††..... | 2,741,750.19 | 7,225.20 | (52,361.44) | 2,696,613.95 | 2,299,900.79 | 396,713.16 | (70,374.82) | 326,791.68 | (6,019.31) | (10,136.82) | - | 310,467.43 | (37,983.79) | 3,209,358.32 | 119.01% | |
| Cleveland..... | 26,923,760.16 | 68,384.52 | (1,977,786.62) | 25,014,358.06 | 20,775,681.26 | 4,238,676.80 | (717,544.53) | 1,460,350.56 | (61,370.58) | (88,350.38) | - | 1,837,878.62 | 116,325.06 | 27,561,646.81 | 110.18% | |
| Columbus..... | 12,112,392.66 | 30,988.16 | (512,677.91) | 11,630,702.91 | 9,443,295.51 | 2,187,407.40 | (325,639.39) | 2,685,819.60 | (27,945.54) | (48,001.00) | - | 1,626,246.59 | (936,804.71) | 14,604,378.46 | 125.57% | |
| Craven..... | 32,605,433.94 | 85,019.27 | (2,383,579.54) | 30,306,873.67 | 26,363,571.52 | 3,943,302.15 | (909,948.38) | 1,031,436.48 | (77,574.85) | (104,368.29) | - | 809,155.49 | 397,749.53 | 31,453,323.65 | 103.78% | |
| Cumberland†††† | 117,329,978.73 | 311,856.78 | (5,531,915.33) | 112,109,920.18 | 99,108,290.89 | 13,001,629.29 | (3,024,956.45) | 61,273.44 | (258,684.00) | (374,523.96) | - | 1,670,632.47 | (493,626.55) | 109,690,035.13 | 97.84% | |
| Currituck..... | 13,250,057.32 | 39,411.66 | (197,938.13) | 13,091,530.85 | 12,114,633.14 | 976,897.71 | (407,769.57) | - | (34,770.60) | (43,686.19) | - | (1,051,330.41) | (136,282.04) | 11,417,692.04 | 87.21% | |
| Dare..... | 36,260,906.90 | 107,510.32 | (798,741.73) | 35,569,675.49 | 33,037,884.07 | 2,531,791.42 | (1,111,079.28) | - | (94,413.84) | (118,685.25) | - | (5,403,681.70) | 1,618,821.08 | 30,460,636.50 | 85.64% | |
| Davidson††††... | 43,335,833.36 | 110,267.87 | (1,900,727.80) | 41,545,373.43 | 35,048,286.96 | 6,497,086.47 | (1,073,927.88) | 5,065,271.89 | (91,961.48) | (156,275.30) | - | 4,089,261.25 | (250,107.29) | 49,127,634.62 | 118.25% | |
| Davie..... | 10,670,445.09 | 26,742.82 | (1,186,364.55) | 9,510,823.36 | 8,064,580.11 | 1,446,243.25 | (276,155.70) | 1,164,195.60 | (23,475.20) | (35,703.95) | - | 1,022,589.28 | (254,609.76) | 11,107,663.63 | 116.79% | |
| Duplin††††... | 12,901,438.33 | 31,898.98 | (590,859.04) | 12,342,478.27 | 10,172,486.23 | 2,169,992.04 | (311,529.91) | 2,011,811.64 | (26,717.51) | (48,200.39) | - | 1,950,078.83 | 123,308.60 | 16,041,229.53 | 129.97% | |
| Durham††††... | 210,202,904.80 | 525,923.16 | (29,639,984.24) | 181,088,843.72 | 168,966,976.93 | 12,121,866.79 | (4,209,861.36) | - | (357,312.86) | (502,671.44) | (64,005.43) | (8,186,626.68) | 3,949,515.11 | 171,717,881.06 | 94.83% | |
| Edgecombe†††† | 17,250,011.48 | 44,366.05 | (912,729.34) | 16,381,648.19 | 14,056,442.67 | 2,325,205.52 | (429,670.20) | 1,899,477.00 | (36,764.22) | (61,263.19) | - | 638,222.70 | 108,934.38 | 18,500,584.66 | 112.93% | |
| Forsyth..... | 146,711,398.53 | 384,412.31 | (13,202,824.17) | 133,892,986.67 | 117,574,861.23 | 16,318,125.44 | (4,027,900.82) | - | (343,299.97) | (445,462.09) | - | (2,344,793.28) | (1,227,727.40) | 125,503,803.11 | 93.73% | |
| Franklin..... | 13,507,242.70 | 36,641.02 | (304,020.74) | 13,239,862.98 | 11,255,773.38 | 1,984,089.60 | (388,903.58) | 2,491,787.04 | (33,303.46) | (52,638.42) | - | 1,970,493.70 | (161,182.29) | 17,066,115.97 | 128.90% | |
| Gaston††††... | 73,101,736.47 | 185,456.91 | (4,487,835.05) | 68,799,358.33 | 59,383,904.87 | 9,415,453.46 | (1,816,190.65) | 2,001,599.40 | (155,296.85) | (236,678.15) | - | 2,533,410.99 | 651,112.48 | 71,777,315.55 | 104.33% | |
| Gates..... | 1,420,839.84 | 3,080.29 | (49,081.81) | 1,374,838.32 | 923,046.58 | 451,791.74 | (32,055.92) | 694,432.44 | (2,752.63) | (6,993.79) | - | 612,216.84 | (50,212.50) | 2,589,472.76 | 188.35% | |
| Graham††††... | 2,291,285.62 | 5,742.83 | (101,214.60) | 2,195,813.85 | 1,834,969.53 | 360,844.32 | (55,919.91) | 316,579.44 | (4,766.77) | (8,440.57) | - | 209,267.32 | (12,963.46) | 2,639,569.90 | 120.21% | |
| Granville..... | 11,549,042.49 | 29,683.54 | (445,652.10) | 11,133,073.93 | 9,018,085.27 | 2,114,988.66 | (311,329.78) | 1,909,689.24 | (26,632.62) | (43,680.81) | - | 2,014,912.06 | 178,897.46 | 14,854,929.48 | 133.43% | |
| Greene††††... | 2,637,258.86 | 5,989.35 | (119,319.15) | 2,523,929.06 | 1,903,320.89 | 620,608.17 | (58,531.44) | 1,225,469.04 | (5,002.48) | (12,672.79) | - | 1,048,277.69 | (87,598.86) | 4,633,870.22 | 183.60% | |
| Guilford..... | 200,648,781.81 | 527,467.09 | (16,977,239.71) | 184,199,009.19 | 161,994,187.95 | 22,204,821.24 | (5,556,963.42) | - | (472,653.84) | (613,075.46) | - | (2,168,176.54) | (2,689,131.09) | 172,699,008.84 | 93.76% | |
| Halifax††††... | 14,609,822.57 | 36,684.43 | (729,545.76) | 13,916,961.24 | 11,706,169.18 | 2,210,792.06 | (357,532.89) | 776,130.36 | (30,566.44) | (49,189.05) | - | 1,061,207.87 | 60,667.23 | 15,377,678.32 | 110.50% | |
| Harnett††††... | 29,804,654.71 | 75,448.31 | (1,710,272.50) | 28,169,830.52 | 24,068,716.62 | 4,101,113.90 | (737,458.37) | 5,279,728.81 | (63,154.86) | (112,259.51) | - | 4,026,480.77 | (79,976.15) | 36,483,191.21 | 129.51% | |
| Haywood††††... | 22,629,450.17 | 60,264.12 | (556,882.25) | 22,132,832.04 | 19,323,847.89 | 2,808,984.15 | (589,600.02) | 51,061.20 | (50,244.95) | (74,128.78) | - | 199,461.67 | 129,508.45 | 21,798,889.61 | 98.49% | |
| Henderson..... | 36,234,660.61 | 98,034.68 | (1,871,152.95) | 34,461,542.34 | 29,986,270.95 | 4,475,271.39 | (1,031,011.98) | 694,432.44 | (88,056.21) | (117,072.29) | - | 837,953.39 | 447,888.55 | 35,205,676.24 | 102.16% | |

TABLE 56 - Continued

| County | Gross collections [includes local 2% tax proceeds levied on food for home consumption]† | Gross collections [county allocations of non-county attributable collections]† | Refunds [includes food and non-county attributable allocation refunds] | Net collections [S]†† | Net collections itemized: | | | § 105-524 allocation provisions [§ 105-524(b) adjustment]††† | § 105-524 allocation provisions [§ 105-524(c) adjustment]††† | Administrative cost adjustments | | | § 105-486(a) per capita adjustment [applies to Article 40 net proceeds] | § 105-486(b) adjustment factors [applies to Article 40 per capita allocations] | Total net distributable proceeds†† | Total net distributable proceeds as a % of net collections |
|-------------------|---|--|--|-----------------------|--------------------------------|---|---|--|--|---------------------------------|--------------|-----------------|---|--|------------------------------------|--|
| | | | | | Tax allocation [Point of sale] | Tax allocation of local 2% tax proceeds levied on food for home consumption | Tax allocation of local 2% tax proceeds levied on food for home consumption | | | § 105-501 | § 105-472 | § 105-507.3 | | | | |
| | | | | | [S] | [S] | [S] | | | [S] | [S] | [S] | | | | |
| Hertford††† | 6,965,905.40 | 16,512.89 | (503,410.25) | 6,479,008.04 | 5,319,002.45 | 1,160,005.59 | (162,994.74) | 479,975.40 | (13,943.67) | (23,317.18) | - | 524,548.38 | 28,292.34 | 7,311,568.57 | 112.85% | |
| Hoke..... | 7,083,393.59 | 18,047.50 | (319,121.30) | 6,782,319.79 | 5,424,175.49 | 1,358,144.30 | (188,092.35) | 2,634,758.40 | (16,156.69) | (31,665.44) | - | 2,415,632.54 | (128,179.47) | 11,468,616.78 | 169.10% | |
| Hyde..... | 1,534,302.43 | 4,310.38 | (25,109.54) | 1,513,503.27 | 1,312,151.08 | 201,352.19 | (44,265.91) | 30,636.72 | (3,780.62) | (5,162.15) | - | 46,249.70 | (7,815.08) | 1,529,365.93 | 101.05% | |
| Iredell..... | 69,114,929.15 | 197,122.31 | (2,491,911.38) | 66,820,140.08 | 60,160,429.52 | 6,659,710.56 | (2,069,536.96) | - | (177,021.26) | (222,023.46) | - | (2,166,071.18) | (107,288.01) | 62,078,199.21 | 92.90% | |
| Jackson††† | 16,701,958.85 | 45,505.74 | (505,881.79) | 16,241,582.80 | 14,525,339.84 | 1,716,242.96 | (443,239.90) | - | (37,833.45) | (54,234.37) | - | (85,502.25) | 207,028.95 | 15,827,801.78 | 97.45% | |
| Johnston..... | 54,551,958.62 | 151,995.65 | (1,770,329.59) | 52,933,624.68 | 46,496,786.33 | 6,436,838.35 | (1,600,423.81) | 3,329,190.73 | (137,083.69) | (187,469.12) | - | 2,537,373.41 | 56,965.84 | 56,932,178.04 | 107.55% | |
| Jones††† | 1,458,933.00 | 3,361.33 | (120,964.71) | 1,341,329.62 | 1,087,109.98 | 254,219.64 | (33,357.20) | 643,371.24 | (2,847.94) | (6,700.36) | - | 469,783.59 | (87,503.71) | 2,324,075.24 | 173.27% | |
| Lee††† | 22,712,483.24 | 59,957.89 | (829,555.12) | 21,942,886.01 | 19,221,809.20 | 2,721,076.81 | (587,228.56) | 377,852.88 | (50,255.44) | (74,552.62) | - | 77,367.68 | (198,206.93) | 21,487,863.02 | 97.93% | |
| Lenoir..... | 16,417,943.67 | 42,225.89 | (908,027.27) | 15,552,142.29 | 12,943,388.07 | 2,608,754.22 | (447,500.14) | 1,593,109.69 | (38,253.64) | (57,301.76) | - | 817,650.28 | (590,663.23) | 16,829,183.49 | 108.21% | |
| Lincoln††† | 27,090,423.64 | 73,710.11 | (678,177.28) | 26,485,956.47 | 23,352,796.78 | 3,133,159.69 | (715,623.19) | 1,776,930.00 | (61,292.53) | (94,512.17) | - | 838,242.91 | (200,966.89) | 24,000,000.00 | 105.82% | |
| Macon..... | 14,378,485.85 | 42,197.59 | (342,472.16) | 14,078,211.28 | 12,475,020.52 | 1,603,190.76 | (427,642.80) | - | (36,373.59) | (46,870.42) | - | (514,490.71) | (53,660.34) | 12,999,173.42 | 92.34% | |
| Madison..... | 3,854,038.93 | 9,384.33 | (307,871.12) | 3,555,552.14 | 2,820,189.62 | 735,362.52 | (97,568.16) | 1,051,860.96 | (8,352.27) | (15,481.25) | - | 863,799.36 | (72,978.86) | 5,276,831.92 | 148.41% | |
| Martin††† | 6,136,127.29 | 16,002.16 | (96,941.98) | 6,055,187.47 | 5,111,805.32 | 943,382.15 | (156,436.52) | 316,579.44 | (13,377.71) | (21,328.22) | - | 514,314.28 | 68,731.05 | 6,763,669.79 | 111.70% | |
| McDowell..... | 11,564,604.71 | 31,157.44 | (279,202.34) | 11,316,559.81 | 9,452,665.62 | 1,863,894.19 | (325,631.23) | 694,432.44 | (27,876.68) | (40,084.24) | - | 924,690.05 | 383,730.07 | 12,925,820.22 | 114.22% | |
| Mecklenburg..... | 626,325,695.95 | 1,763,923.02 | (46,300,565.95) | 581,789,053.02 | 540,135,109.90 | 41,653,943.12 | (14,866,906.91) | - | (1,267,207.48) | (1,577,052.38) | (227,056.37) | (29,175,719.48) | (10,299,740.80) | 524,375,369.60 | 90.13% | |
| Mitchell..... | 4,266,605.15 | 11,270.94 | (139,791.41) | 4,138,084.68 | 3,434,492.60 | 703,592.08 | (118,043.67) | 296,154.96 | (10,063.55) | (14,812.01) | - | 224,877.87 | (63,267.00) | 4,452,931.28 | 107.61% | |
| Montgomery††† | 6,559,638.12 | 16,270.40 | (259,244.04) | 6,316,664.48 | 5,163,204.69 | 1,153,459.79 | (158,457.49) | 1,072,285.44 | (13,564.91) | (24,823.16) | - | 805,449.29 | (65,785.64) | 7,931,768.01 | 125.57% | |
| Moore††† | 39,448,596.36 | 103,414.64 | (2,549,442.60) | 37,002,568.40 | 32,856,041.22 | 4,146,527.18 | (1,003,357.84) | - | (85,492.73) | (123,571.06) | - | (174,796.84) | 996,388.53 | 36,611,738.46 | 98.94% | |
| Nash..... | 29,889,372.47 | 78,580.02 | (1,385,577.12) | 28,582,375.37 | 24,042,397.23 | 4,539,978.14 | (826,700.33) | 1,184,620.08 | (70,616.08) | (99,280.17) | - | 793,157.66 | (565,159.27) | 28,998,397.26 | 101.46% | |
| New Hanover††† | 128,983,317.89 | 347,636.64 | (8,072,072.54) | 121,258,881.99 | 111,390,590.32 | 9,868,291.67 | (3,391,767.79) | - | (288,514.59) | (404,628.00) | - | (7,832,590.59) | 1,507,536.58 | 110,848,917.60 | 91.42% | |
| Northampton..... | 2,969,728.39 | 7,548.89 | (187,098.55) | 2,790,178.73 | 2,297,737.42 | 492,441.31 | (79,741.30) | 959,950.68 | (6,855.15) | (12,591.94) | - | 874,294.46 | 5,922.87 | 4,531,158.35 | 162.40% | |
| Onslow††† | 64,461,091.46 | 176,018.41 | (2,216,268.48) | 62,420,841.39 | 55,970,790.46 | 6,450,050.93 | (1,712,741.68) | 1,123,346.64 | (146,632.25) | (212,166.23) | - | 1,724,095.51 | 761,790.28 | 63,958,533.66 | 102.46% | |
| Orange††† | 56,536,200.29 | 124,853.29 | (10,492,757.21) | 46,168,296.37 | 40,296,722.63 | 5,871,573.74 | (993,357.81) | 337,003.92 | (85,419.41) | (131,642.35) | (15,133.14) | 2,934,303.10 | 1,974,820.28 | 50,188,870.96 | 108.71% | |
| Pamlico..... | 2,917,971.26 | 7,441.30 | (145,738.67) | 2,779,673.89 | 2,253,151.61 | 526,522.28 | (77,677.10) | 408,489.60 | (6,664.25) | (10,671.56) | - | 379,292.78 | (8,031.83) | 3,464,411.53 | 124.63% | |
| Pasquotank††† | 15,336,630.86 | 40,113.73 | (796,279.14) | 14,580,465.45 | 12,772,414.78 | 1,808,050.67 | (391,227.11) | 20,424.48 | (33,515.31) | (48,747.66) | - | 16,139.36 | 11,404.44 | 14,154,943.65 | 97.08% | |
| Pender..... | 15,336,070.48 | 43,233.53 | (334,270.97) | 15,045,033.04 | 13,081,958.48 | 1,963,074.56 | (449,084.07) | 1,725,868.92 | (38,411.38) | (56,028.64) | - | 1,128,524.86 | (37,276.58) | 17,318,626.15 | 115.11% | |
| Perquimans..... | 2,136,298.60 | 5,328.66 | (83,956.73) | 2,057,670.53 | 1,605,729.13 | 451,941.40 | (55,619.42) | 510,612.12 | (4,767.68) | (8,619.06) | - | 556,687.81 | 76,713.48 | 3,132,677.78 | 152.24% | |
| Person..... | 9,875,550.40 | 26,426.73 | (316,345.51) | 9,585,631.62 | 7,978,840.25 | 1,606,991.37 | (275,314.09) | 755,705.88 | (23,591.38) | (34,538.46) | - | 852,305.51 | 11,504.50 | 10,871,703.58 | 113.42% | |
| Pitt††† | 66,969,883.72 | 151,996.20 | (11,466,106.81) | 55,655,773.11 | 48,840,178.13 | 6,815,594.98 | (1,489,166.45) | 163,395.96 | (127,028.82) | (186,523.60) | - | 1,864,932.75 | 1,160,200.72 | 57,041,583.67 | 102.49% | |
| Polk..... | 4,326,343.31 | 11,375.97 | (133,799.80) | 4,203,919.48 | 3,435,174.08 | 768,745.40 | (118,299.61) | 755,705.88 | (10,105.29) | (16,619.05) | - | 657,458.26 | 6,159.61 | 5,478,219.28 | 130.31% | |
| Randolph††† | 36,043,520.76 | 91,727.31 | (1,448,093.05) | 34,687,155.02 | 29,152,315.49 | 5,534,839.53 | (893,281.43) | 4,360,627.20 | (76,437.90) | (130,938.17) | - | 3,706,292.45 | (86,662.50) | 41,566,754.67 | 119.83% | |
| Richmond..... | 11,437,725.65 | 30,027.29 | (450,463.32) | 11,017,289.62 | 9,121,948.85 | 1,895,340.77 | (314,591.35) | 551,461.08 | (26,943.20) | (38,599.23) | - | 925,175.53 | 374,227.18 | 12,488,019.63 | 113.35% | |
| Robeson††† | 31,800,772.25 | 77,829.16 | (2,016,841.04) | 29,861,760.37 | 24,889,203.97 | 4,972,556.40 | (761,427.66) | 3,063,672.60 | (65,168.88) | (110,400.41) | - | 3,768,087.41 | 505,738.92 | 36,262,262.35 | 121.43% | |
| Rockingham††† | 22,935,897.38 | 56,004.67 | (1,009,776.93) | 21,982,125.12 | 17,914,574.18 | 4,067,550.94 | (548,768.40) | 2,226,268.69 | (47,007.62) | (81,178.90) | - | 2,508,776.80 | 107,736.01 | 26,147,951.70 | 118.95% | |
| Rowan††† | 41,170,066.50 | 107,939.49 | (1,493,210.91) | 39,784,795.08 | 34,267,808.41 | 5,516,986.67 | (1,050,930.50) | 3,982,774.32 | (89,999.87) | (146,581.02) | - | 2,450,396.44 | (966,547.92) | 43,963,906.53 | 110.50% | |
| Rutherford††† | 18,874,303.53 | 48,605.65 | (561,807.34) | 18,361,101.84 | 15,572,429.04 | 2,788,672.80 | (475,724.11) | 1,664,595.48 | (40,551.62) | (67,104.23) | - | 1,392,173.56 | (101,911.17) | 20,732,579.75 | 112.92% | |
| Sampson††† | 14,846,594.91 | 37,252.40 | (514,114.89) | 14,369,732.42 | 11,966,747.08 | 2,402,985.34 | (367,248.48) | 2,144,570.77 | (31,477.14) | (55,419.44) | - | 1,860,858.33 | (209,209.33) | 17,711,807.13 | 123.26% | |
| Scotland..... | 8,875,460.28 | 21,516.33 | (805,859.39) | 8,091,117.22 | 6,481,102.23 | 1,610,014.99 | (222,860.02) | 847,616.04 | (19,196.91) | (29,893.96) | - | 908,860.65 | (53,273.47) | 9,522,369.55 | 117.69% | |
| Stanly††† | 20,451,768.16 | 53,156.77 | (820,746.56) | 19,684,178.37 | 16,917,931.87 | 2,766,246.50 | (519,090.68) | 1,062,073.20 | (44,448.21) | (69,400.28) | - | 749,443.54 | (38,044.78) | 20,824,711.16 | 105.79% | |
| Stokes..... | 8,219,363.72 | 21,238.91 | (282,371.95) | 7,958,230.68 | 6,429,893.63 | 1,528,337.05 | (221,938.37) | 2,032,236.12 | (19,014.69) | (33,512.46) | - | 1,662,943.26 | 54,624.52 | 11,433,569.06 | 143.67% | |
| Surry††† | 27,237,298.72 | 69,739.05 | (1,295,255.80) | 26,011,781.97 | 22,333,383.98 | 3,678,397.99 | (683,048.08) | - | (58,427.90) | (86,889.71) | - | 276,984.03 | 346,147.05 | 25,806,547.36 | 99.21% | |
| Swain††† | 4,382,500.92 | 11,471.96 | (105,078.17) | 4,288,894.71 | 3,707,040.34 | 581,854.37 | (112,003.76) | 326,791.68 | (9,516.29) | (15,469.46) | - | 207,877.72 | 29,900.66 | 4,716,475.26 | 109.97% | |
| Transylvania..... | 10,577,733.47 | 28,439.80 | (402,528.30) | 10,203,644.97 | 8,729,427.74 | 1,474,217.23 | (299,070.65) | 163,395.96 | (25,497.08) | (34,558.23) | - | 316,927.40 | 321,117.14 | 10,645,959.51 | 104.33% | |
| Tyrell..... | 698,530.62 | 1,742.55 | (24,189.61) | 676,083.56 | 536,191.22 | 139,892.34 | (18,438.37) | 153,183.72 | (1,576.21) | (2,783.26) | - | 165,660.25 | (2,568.68) | 969,561.01 | 143.41% | |
| Union..... | 61,222,751.71 | 169,906.40 | (2,728,601.98) | 58,664,056.13 | 51,677,250.38 | 6,986,805.75 | (1,784,040.29) | 4,442,325.13 | (152,635.54) | (210,357.40) | - | 3,567,327.43 | 272,284.02 | 64,798,959.48 | 110.46% | |

TABLE 56 - Continued

| County | Gross collections [includes local 2% tax proceeds levied on food for home consumption]† | Gross collections [county allocations of non-county attributable collections]† | Refunds [includes food and non-county attributable allocation refunds] | Net collections [S]†† | Net collections itemized: | | | § 105-524 allocation provisions [§ 105-524(b) adjustment]††† | § 105-524 allocation provisions [§ 105-524(c) adjustment]††† | Administrative cost adjustments | | | § 105-486(a) per capita adjustment [applies to Article 40 net proceeds] | § 105-486(b) adjustment factors [applies to Article 40 per capita allocations] | Total net distributable proceeds†† [S] | Total net distributable proceeds as a % of net collections [%] | |
|------------------------------|---|--|--|-----------------------|--------------------------------|---|---|--|--|---------------------------------|--------------|-----------------|---|--|--|--|--|
| | | | | | Tax allocation [Point of sale] | Tax allocation of local 2% tax proceeds levied on food for home consumption | Tax allocation of local 2% tax proceeds levied on food for home consumption | | | § 105-501 | § 105-472 | § 105-507.3 | | | | | |
| | | | | | [S] | [S] | [S] | | | [S] | [S] | [S] | | | | | |
| Vance..... | 12,537,085.15 | 32,878.09 | (471,711.27) | 12,098,251.97 | 10,008,218.58 | 2,090,033.39 | (344,938.50) | 367,640.64 | (29,561.85) | (41,566.18) | - | 743,675.04 | 175,291.91 | 12,968,793.03 | 107.20% | | |
| Wake..... | 538,564,279.53 | 1,529,835.72 | (28,208,016.72) | 511,886,098.53 | 472,699,377.73 | 39,186,720.80 | (12,997,239.61) | - | (1,106,745.59) | (1,390,937.04) | (197,770.11) | (17,586,017.82) | (3,485,557.55) | 475,121,830.81 | 92.82% | | |
| Warren..... | 2,828,387.73 | 6,693.00 | (147,416.83) | 2,687,663.90 | 2,021,421.57 | 666,242.33 | (69,737.37) | 1,031,436.48 | (5,978.40) | (12,530.24) | - | 900,981.57 | (47,793.99) | 4,484,041.95 | 166.84% | | |
| Washington..... | 2,506,072.00 | 6,080.99 | (104,734.53) | 2,407,418.46 | 1,850,214.25 | 557,204.21 | (63,799.04) | 337,003.92 | (5,459.78) | (9,199.70) | - | 395,989.96 | 46,781.12 | 3,108,734.94 | 129.13% | | |
| Watauga..... | 23,742,496.61 | 63,919.25 | (1,628,434.43) | 22,177,981.43 | 19,866,106.79 | 2,311,874.64 | (678,790.66) | - | (57,567.39) | (73,795.21) | - | (848,926.96) | 319,862.32 | 20,838,763.53 | 93.96% | | |
| Wayne..... | 35,799,787.36 | 94,552.41 | (1,945,055.76) | 33,949,284.01 | 28,932,586.68 | 5,016,697.33 | (996,423.98) | 2,318,178.84 | (85,027.68) | (121,013.01) | - | 1,642,496.87 | (407,087.50) | 36,300,407.55 | 106.93% | | |
| Wilkes††††..... | 20,534,463.83 | 52,389.50 | (1,086,294.02) | 19,500,559.31 | 16,651,021.95 | 2,849,537.36 | (510,672.50) | 1,582,897.45 | (43,826.52) | (70,552.04) | - | 1,264,426.48 | 144,224.06 | 21,867,056.24 | 112.14% | | |
| Wilson..... | 29,622,828.30 | 80,715.22 | (1,433,024.15) | 28,270,519.37 | 24,659,540.19 | 3,610,979.18 | (849,587.94) | 398,277.36 | (72,691.73) | (95,409.31) | - | (278,472.82) | (122,035.99) | 27,250,598.94 | 96.39% | | |
| Yadkin..... | 6,940,420.96 | 17,640.68 | (215,607.36) | 6,742,454.28 | 5,333,902.98 | 1,408,551.30 | (183,927.79) | 1,337,803.68 | (15,752.16) | (27,098.53) | - | 1,348,532.65 | 10,923.70 | 9,212,935.83 | 136.64% | | |
| Yancey..... | 4,052,859.56 | 10,519.33 | (117,407.00) | 3,945,971.89 | 3,201,358.31 | 744,613.58 | (110,119.19) | 531,036.60 | (9,416.84) | (14,986.19) | - | 502,038.96 | 21,652.71 | 4,866,177.94 | 123.32% | | |
| Totals..... | 4,004,407,786.02 | 10,769,582.13 | (254,509,557.60) | 3,760,667,810.55 | 3,354,511,490.60 | 406,156,319.95 | (102,142,842.21) | 102,142,842.21 | (8,714,795.76) | (12,087,187.67) | (503,965.05) | - | - | 3,739,361,862.07 | 99.43% | | |
| Less administrative costs: | | | | | | | | | | | | | | | | | |
| pursuant to § 105-472..... | | | | (12,087,187.67) | | | | | | | | | | | | | |
| pursuant to § 105-501..... | | | | (8,714,795.76) | | | | | | | | | | | | | |
| pursuant to § 105-507.3..... | | | | (503,965.05) | | | | | | | | | | | | | |
| Distributable to units..... | | | | 3,739,361,862.07 | | | | | | | | | | | | | |

The amounts in the above table do not agree with the actual receipts of the local governments in fiscal year 2019-20 due to the lag in the collection/distribution cycle. The amounts in the table reflect local sales and use taxes collected by the NC Department of Revenue during fiscal year 2019-20 along with associated tax allocations and net distributable proceeds to be issued to the local governments.

†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.

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, 2019 through June 30, 2020 was \$21,305,948.48.

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 Local Government Division, 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 2019-20, a sum of \$102,142,842.21 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 2019-2020

| County | Net Collections† | | | Total tax allocation [\$] | § 105-524(b)†† allocation adjustment [\$] | Cost of collection [\$] | Distributable proceeds [\$] |
|-----------------|----------------------------------|--|----------|------------------------------|--|----------------------------|--------------------------------|
| | Point-of-sale [Non-food] [\$] | Food allocation | | | | | |
| | | Point-of-sale based on 1997-98 collections [1997-98 percentage shares] | | | | | |
| | | [\$] | % share | | | | |
| Alamance..... | 28,264,875.42 | 3,568,527.57 | 1.75722% | 31,833,402.99 | (970,900.62) | (106,144.18) | 30,756,358.19 |
| Alexander..... | 2,429,057.20 | 630,353.82 | 0.31040% | 3,059,411.02 | (83,965.81) | (10,225.16) | 2,965,220.05 |
| Alleghany..... | 974,815.13 | 258,842.64 | 0.12746% | 1,233,657.77 | (33,624.37) | (4,128.01) | 1,195,905.39 |
| Anson..... | 1,685,674.76 | 415,375.70 | 0.20454% | 2,101,050.46 | (58,239.59) | (7,022.63) | 2,035,788.24 |
| Ashe..... | 3,171,437.87 | 566,972.83 | 0.27919% | 3,738,410.70 | (108,915.10) | (12,482.96) | 3,617,012.64 |
| Avery..... | 3,416,242.93 | 587,768.15 | 0.28943% | 4,004,011.08 | (117,044.84) | (13,379.61) | 3,873,586.63 |
| Beaufort..... | 5,558,724.53 | 1,290,906.43 | 0.63567% | 6,849,630.96 | (191,469.94) | (22,894.54) | 6,635,266.48 |
| Bertie..... | 953,608.24 | 175,256.73 | 0.08630% | 1,128,864.97 | (32,992.15) | (3,768.45) | 1,092,104.37 |
| Bladen..... | 2,410,629.67 | 640,345.78 | 0.31532% | 3,050,975.45 | (83,051.34) | (10,205.09) | 2,957,719.02 |
| Brunswick..... | 22,050,126.68 | 2,015,935.47 | 0.99269% | 24,066,062.15 | (755,111.27) | (80,247.02) | 23,230,703.86 |
| Buncombe..... | 56,378,943.12 | 6,797,324.61 | 3.34715% | 63,176,267.73 | (1,931,255.45) | (210,750.48) | 61,034,261.80 |
| Burke..... | 8,453,654.73 | 2,284,383.17 | 1.12488% | 10,738,037.90 | (290,998.22) | (35,925.16) | 10,411,114.52 |
| Cabarrus..... | 35,633,734.99 | 3,097,304.11 | 1.52518% | 38,731,039.10 | (1,221,972.11) | (129,069.87) | 37,379,997.12 |
| Caldwell..... | 7,538,961.73 | 1,879,730.91 | 0.92562% | 9,418,692.64 | (260,008.70) | (31,491.67) | 9,127,192.27 |
| Camden..... | 693,548.63 | 62,000.25 | 0.03053% | 755,548.88 | (23,951.80) | (2,514.11) | 729,082.97 |
| Carteret..... | 14,001,839.82 | 2,178,782.68 | 1.07288% | 16,180,622.50 | (477,757.69) | (54,077.74) | 15,648,787.07 |
| Caswell..... | 833,467.72 | 224,076.03 | 0.11034% | 1,057,543.75 | (28,803.42) | (3,538.04) | 1,025,202.29 |
| Catawba..... | 24,312,393.48 | 3,821,339.39 | 1.88171% | 28,133,732.87 | (835,251.10) | (93,905.04) | 27,204,576.73 |
| Chatham..... | 8,226,166.77 | 771,898.95 | 0.38010% | 8,998,065.72 | (283,106.79) | (29,971.21) | 8,684,987.72 |
| Cherokee..... | 3,657,434.93 | 705,066.60 | 0.34719% | 4,362,501.53 | (125,742.87) | (14,573.51) | 4,222,185.15 |
| Chowan..... | 1,418,421.20 | 347,465.70 | 0.17110% | 1,765,886.90 | (48,906.01) | (5,905.50) | 1,711,075.39 |
| Clay..... | 1,022,893.25 | 169,001.12 | 0.08322% | 1,191,894.37 | (35,187.38) | (3,978.85) | 1,152,728.14 |
| Cleveland..... | 10,386,774.97 | 2,299,837.24 | 1.13249% | 12,686,612.21 | (358,765.05) | (42,386.26) | 12,285,460.90 |
| Columbus..... | 4,721,452.25 | 1,081,938.22 | 0.53277% | 5,803,390.47 | (162,815.21) | (19,388.84) | 5,621,186.42 |
| Craven..... | 13,181,536.94 | 1,915,106.47 | 0.94304% | 15,096,643.41 | (454,966.46) | (50,348.51) | 14,591,328.44 |
| Cumberland..... | 44,053,212.05 | 6,514,579.23 | 3.20792% | 50,567,791.28 | (1,512,477.83) | (168,726.33) | 48,886,587.12 |
| Currituck..... | 6,057,071.05 | 447,686.05 | 0.22045% | 6,504,757.10 | (203,880.43) | (21,762.18) | 6,279,114.49 |
| Dare..... | 16,518,670.67 | 1,808,286.78 | 0.89044% | 18,326,957.45 | (555,532.80) | (61,369.11) | 17,710,055.54 |
| Davidson..... | 15,583,235.59 | 3,210,276.49 | 1.58081% | 18,793,512.08 | (536,963.86) | (62,779.18) | 18,193,769.04 |
| Davie..... | 4,032,111.36 | 605,720.55 | 0.29827% | 4,637,831.91 | (138,072.54) | (15,486.23) | 4,484,273.14 |
| Duplin..... | 4,522,259.55 | 999,773.32 | 0.49231% | 5,522,032.87 | (155,764.97) | (18,454.02) | 5,347,813.88 |
| Durham..... | 61,539,152.28 | 6,042,625.43 | 2.97552% | 67,581,777.71 | (2,104,930.46) | (225,393.05) | 65,251,454.20 |
| Edgecombe..... | 6,249,116.81 | 1,291,535.12 | 0.63598% | 7,540,651.93 | (214,835.10) | (25,192.10) | 7,300,624.73 |
| Forsyth..... | 58,785,276.66 | 8,958,704.00 | 4.41146% | 67,743,980.66 | (2,013,935.94) | (226,062.16) | 65,503,982.56 |
| Franklin..... | 5,627,522.90 | 656,794.34 | 0.32342% | 6,284,317.24 | (194,445.88) | (20,938.02) | 6,068,933.34 |
| Gaston..... | 26,385,394.61 | 5,095,409.06 | 2.50909% | 31,480,803.67 | (908,095.09) | (105,125.93) | 30,467,582.65 |
| Gates..... | 461,461.40 | 215,160.54 | 0.10595% | 676,621.94 | (16,026.00) | (2,270.39) | 658,325.55 |
| Graham..... | 813,312.49 | 190,527.26 | 0.09382% | 1,003,839.75 | (27,960.03) | (3,360.08) | 972,519.64 |
| Granville..... | 4,508,705.57 | 928,066.22 | 0.45700% | 5,436,771.79 | (155,659.56) | (18,156.22) | 5,262,956.01 |
| Greene..... | 846,485.02 | 207,911.75 | 0.10238% | 1,054,396.77 | (29,265.74) | (3,524.08) | 1,021,606.95 |
| Guilford..... | 80,996,036.88 | 11,762,967.08 | 5.79234% | 92,759,003.96 | (2,778,464.48) | (309,617.49) | 89,670,921.99 |
| Halifax..... | 5,203,234.43 | 1,199,885.90 | 0.59085% | 6,403,120.33 | (178,766.47) | (21,402.41) | 6,202,951.45 |
| Harnett..... | 10,699,313.25 | 1,498,511.76 | 0.73790% | 12,197,825.01 | (368,729.19) | (40,671.39) | 11,788,424.43 |
| Haywood..... | 8,590,754.17 | 1,579,825.11 | 0.77794% | 10,170,579.28 | (294,800.02) | (33,979.47) | 9,841,799.79 |
| Henderson..... | 14,992,609.12 | 2,191,069.27 | 1.07893% | 17,183,678.39 | (515,497.20) | (57,331.50) | 16,610,849.69 |

TABLE 57. - Continued

| County | Net Collections† | | | Total tax allocation [\$] | § 105-524(b)†† allocation adjustment [\$] | Cost of collection [\$] | Distributable proceeds [\$] |
|-------------------|----------------------------------|--|-----------|------------------------------|---|----------------------------|--------------------------------|
| | Point-of-sale [Non-food] [\$] | Food allocation | | | | | |
| | | Point-of-sale based on 1997-98 collections [1997-98 percentage shares] | | | | | |
| | | [\$] | % share | | | | |
| Hertford..... | 2,365,042.12 | 688,474.71 | 0.33902% | 3,053,516.83 | (81,497.38) | (10,217.66) | 2,961,801.79 |
| Hoke..... | 2,711,951.74 | 302,769.56 | 0.14909% | 3,014,721.30 | (94,041.89) | (10,035.82) | 2,910,643.59 |
| Hyde..... | 656,021.89 | 98,736.59 | 0.04862% | 754,758.48 | (22,131.43) | (2,528.03) | 730,099.02 |
| Iredell..... | 30,079,662.58 | 3,168,199.28 | 1.56009% | 33,247,861.86 | (1,034,757.08) | (110,758.36) | 32,102,346.42 |
| Jackson..... | 6,459,404.17 | 858,857.06 | 0.42292% | 7,318,261.23 | (221,619.98) | (24,420.21) | 7,072,221.04 |
| Johnston..... | 23,247,952.96 | 2,542,535.57 | 1.25200% | 25,790,488.53 | (800,202.13) | (85,920.67) | 24,904,365.73 |
| Jones..... | 484,004.54 | 54,892.42 | 0.02703% | 538,896.96 | (16,678.58) | (1,795.76) | 520,422.62 |
| Lee..... | 8,543,608.05 | 1,532,751.13 | 0.75476% | 10,076,359.18 | (293,614.26) | (33,635.17) | 9,749,109.75 |
| Lenoir..... | 6,471,496.34 | 1,494,003.66 | 0.73568% | 7,965,500.00 | (223,744.84) | (26,628.21) | 7,715,126.95 |
| Lincoln..... | 10,380,940.35 | 1,478,326.31 | 0.72796% | 11,859,266.66 | (357,811.39) | (39,547.75) | 11,461,907.52 |
| Macon..... | 6,234,855.35 | 897,950.16 | 0.44217% | 7,132,805.51 | (213,816.24) | (23,819.79) | 6,895,169.48 |
| Madison..... | 1,409,998.74 | 297,915.28 | 0.14670% | 1,707,914.02 | (48,780.76) | (5,706.07) | 1,653,427.19 |
| Martin..... | 2,272,318.87 | 487,467.97 | 0.24004% | 2,759,786.84 | (78,218.30) | (9,221.61) | 2,672,346.93 |
| McDowell..... | 4,726,184.02 | 956,578.11 | 0.47104% | 5,682,762.13 | (162,810.83) | (18,980.02) | 5,500,971.28 |
| Mecklenburg..... | 216,420,273.13 | 20,388,173.48 | 10.03961% | 236,808,446.61 | (7,433,425.81) | (789,187.48) | 228,585,833.32 |
| Mitchell..... | 1,717,064.46 | 405,465.40 | 0.19966% | 2,122,529.86 | (59,018.83) | (7,097.91) | 2,056,413.12 |
| Montgomery..... | 2,294,919.83 | 611,954.43 | 0.30134% | 2,906,874.26 | (79,228.75) | (9,725.81) | 2,817,919.70 |
| Moore..... | 14,575,938.10 | 2,206,340.22 | 1.08645% | 16,782,278.32 | (501,678.64) | (56,017.22) | 16,224,582.46 |
| Nash..... | 12,021,021.66 | 2,674,373.74 | 1.31691% | 14,695,395.40 | (413,343.31) | (49,113.77) | 14,232,938.32 |
| New Hanover.... | 49,521,941.34 | 5,329,700.09 | 2.62446% | 54,851,641.43 | (1,695,883.61) | (182,923.25) | 52,972,834.57 |
| Northampton.... | 1,148,780.61 | 87,831.31 | 0.04325% | 1,236,611.92 | (39,868.16) | (4,112.22) | 1,192,631.54 |
| Onslow..... | 24,880,840.34 | 2,564,996.73 | 1.26306% | 27,445,837.07 | (856,370.76) | (91,455.73) | 26,498,010.58 |
| Orange..... | 14,706,949.78 | 3,030,004.94 | 1.49204% | 17,736,954.72 | (496,678.75) | (59,413.67) | 17,180,862.30 |
| Pamlico..... | 1,126,490.97 | 265,179.46 | 0.13058% | 1,391,670.43 | (38,835.96) | (4,651.08) | 1,348,183.39 |
| Pasquotank..... | 5,677,046.46 | 1,028,813.55 | 0.50661% | 6,705,860.01 | (195,613.55) | (22,386.52) | 6,487,859.94 |
| Pender..... | 6,540,420.74 | 749,864.70 | 0.36925% | 7,290,285.44 | (224,536.11) | (24,314.40) | 7,041,434.93 |
| Perquimans..... | 802,772.92 | 184,517.16 | 0.09086% | 987,290.08 | (27,807.26) | (3,296.84) | 956,185.98 |
| Person..... | 3,989,073.65 | 820,780.73 | 0.40417% | 4,809,854.38 | (137,652.61) | (16,068.84) | 4,656,132.93 |
| Pitt..... | 21,712,184.75 | 3,323,187.64 | 1.63641% | 25,035,372.39 | (744,583.07) | (83,588.51) | 24,207,200.81 |
| Polk..... | 1,717,470.97 | 347,791.04 | 0.17126% | 2,065,262.01 | (59,145.89) | (6,901.24) | 1,999,214.88 |
| Randolph..... | 12,959,975.26 | 2,714,990.19 | 1.33692% | 15,674,965.45 | (446,640.55) | (52,363.91) | 15,175,960.99 |
| Richmond..... | 4,560,825.23 | 1,010,536.61 | 0.49761% | 5,571,361.84 | (157,291.43) | (18,613.16) | 5,395,457.25 |
| Robeson..... | 11,066,108.79 | 2,393,903.32 | 1.17881% | 13,460,012.11 | (380,713.82) | (44,984.58) | 13,034,313.71 |
| Rockingham..... | 7,943,757.77 | 2,271,996.20 | 1.11878% | 10,215,753.97 | (274,384.10) | (34,175.57) | 9,907,194.30 |
| Rowan..... | 15,242,026.65 | 2,741,958.59 | 1.35020% | 17,983,985.24 | (525,465.16) | (60,033.46) | 17,398,486.62 |
| Rutherford..... | 6,919,056.22 | 1,449,510.24 | 0.71377% | 8,368,566.46 | (237,861.97) | (27,965.92) | 8,102,738.57 |
| Sampson..... | 5,321,492.38 | 1,148,974.24 | 0.56578% | 6,470,466.62 | (183,624.16) | (21,619.18) | 6,265,223.28 |
| Scotland..... | 3,240,390.47 | 910,012.67 | 0.44811% | 4,150,403.14 | (111,426.34) | (13,882.79) | 4,025,094.01 |
| Stanly..... | 7,513,844.27 | 1,528,222.44 | 0.75253% | 9,042,066.71 | (259,545.26) | (30,198.90) | 8,752,322.55 |
| Stokes..... | 3,214,819.85 | 618,027.39 | 0.30433% | 3,832,847.24 | (110,964.83) | (12,791.47) | 3,709,090.94 |
| Surry..... | 9,928,234.18 | 2,244,924.85 | 1.10545% | 12,173,159.03 | (341,524.08) | (40,681.34) | 11,790,953.61 |
| Swain..... | 1,646,787.66 | 298,178.93 | 0.14683% | 1,944,966.59 | (56,001.80) | (6,502.12) | 1,882,462.67 |
| Transylvania..... | 4,364,533.87 | 788,388.79 | 0.38822% | 5,152,922.66 | (149,530.15) | (17,217.71) | 4,986,174.80 |
| Tyrrell..... | 268,062.00 | 56,333.50 | 0.02774% | 324,395.50 | (9,218.05) | (1,084.03) | 314,093.42 |
| Union..... | 25,838,220.19 | 2,447,841.65 | 1.20537% | 28,286,061.84 | (892,009.07) | (94,206.78) | 27,299,845.99 |

TABLE 57. - Continued

| County | Net Collections† | | | Total tax allocation [\$] | § 105-524(b)†† allocation adjustment [\$] | Cost of collection [\$] | Distributable proceeds [\$] |
|-----------------|--------------------------------------|--|------------|----------------------------------|--|--------------------------------|------------------------------------|
| | Point-of-sale [Non-food] [\$] | Food allocation | | | | | |
| | | Point-of-sale based on 1997-98 collections [1997-98 percentage shares] | | | | | |
| | | [\$] | % share | | | | |
| Vance..... | 5,003,962.07 | 1,196,007.17 | 0.58894% | 6,199,969.24 | (172,464.92) | (20,720.21) | 6,006,784.11 |
| Wake..... | 189,602,585.94 | 18,290,097.46 | 9.00644% | 207,892,683.40 | (6,498,594.77) | (692,857.00) | 200,701,231.63 |
| Warren..... | 1,010,636.07 | 272,835.27 | 0.13435% | 1,283,471.34 | (34,866.17) | (4,294.27) | 1,244,310.90 |
| Washington..... | 925,046.95 | 318,709.77 | 0.15694% | 1,243,756.72 | (31,897.52) | (4,167.36) | 1,207,691.84 |
| Watauga..... | 9,932,480.39 | 1,196,596.50 | 0.58923% | 11,129,076.89 | (339,388.78) | (37,134.42) | 10,752,553.69 |
| Wayne..... | 14,465,773.87 | 2,576,592.61 | 1.26877% | 17,042,366.48 | (498,204.48) | (56,899.08) | 16,487,262.92 |
| Wilkes..... | 7,402,294.16 | 1,480,823.62 | 0.72919% | 8,883,117.78 | (255,336.14) | (29,649.52) | 8,598,132.12 |
| Wilson..... | 12,329,473.06 | 2,007,343.82 | 0.98846% | 14,336,816.88 | (424,787.32) | (47,837.48) | 13,864,192.08 |
| Yadkin..... | 2,666,847.73 | 662,175.56 | 0.32607% | 3,329,023.29 | (91,959.71) | (11,130.78) | 3,225,932.80 |
| Yancey..... | 1,600,585.19 | 383,716.00 | 0.18895% | 1,984,301.19 | (55,056.45) | (6,635.05) | 1,922,609.69 |
| Totals..... | 1,487,705,804.47 | 203,077,985.65 | 100.00000% | 1,690,783,790.12 | (51,071,060.07) | (5,641,039.49) | 1,634,071,690.56 |

†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 on 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 2019-20, a sum of \$102.1 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 \$102,142,842.21 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 39 amounted to \$51,071,060.07.

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

The amounts in the above table do not agree with the actual receipts of the local governments in fiscal year 2019-20 due to the lag in the collection/distribution cycle. The amounts in the table reflect local sales and use taxes collected by the NC Department of Revenue during fiscal year 2019-20 along with associated tax allocations and net distributable proceeds to be issued to the local governments.

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 2019-2020

| County | Per capita adjustment factor | Article 40 | | | | | | | Distributable proceeds [S] |
|----------------|------------------------------|------------------------------|--------------|--------------------------|--|------------------------|--|------------------------------------|----------------------------|
| | | 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] | |
| | | Point-of-sale [Non-food] [S] | [Food] [S] | Total tax allocation [S] | | | | | |
| Alamance..... | 1.02 | 14,132,726.65 | 1,626,116.59 | 15,758,843.24 | (485,460.10) | (52,529.33) | (2,138,227.92) | 304,836.34 | 13,387,462.23 |
| Alexander..... | 1.00 | 1,214,530.46 | 374,820.03 | 1,589,350.49 | (41,982.95) | (5,317.64) | 1,474,368.05 | 9,761.94 | 3,026,179.89 |
| Alleghany..... | 1.04 | 487,480.74 | 111,760.78 | 599,241.52 | (16,814.66) | (2,003.55) | 318,979.15 | 39,003.26 | 938,405.72 |
| Anson..... | 1.00 | 842,837.69 | 247,836.27 | 1,090,673.96 | (29,119.78) | (3,649.33) | 936,902.54 | 6,455.95 | 2,001,263.34 |
| Ashe..... | 0.97 | 1,585,720.45 | 269,957.87 | 1,855,678.32 | (54,457.56) | (6,195.00) | 377,343.43 | (58,351.78) | 2,114,017.41 |
| Avery..... | 1.12 | 1,708,232.32 | 176,610.20 | 1,884,842.52 | (58,526.14) | (6,287.05) | (398,811.47) | 175,697.48 | 1,596,915.34 |
| Beaufort..... | 1.06 | 2,779,514.85 | 464,813.42 | 3,244,328.27 | (95,740.13) | (10,826.91) | 603,085.08 | 237,283.51 | 3,978,129.82 |
| Bertie..... | 0.97 | 476,875.14 | 193,095.01 | 669,970.15 | (16,498.47) | (2,247.01) | 902,922.49 | (41,745.70) | 1,512,401.46 |
| Bladen..... | 1.04 | 1,205,420.38 | 338,294.77 | 1,543,715.15 | (41,529.22) | (5,165.22) | 1,225,491.15 | 118,063.69 | 2,840,575.55 |
| Brunswick..... | 1.17 | 11,025,333.76 | 1,333,950.09 | 12,359,283.85 | (377,564.79) | (41,244.69) | (1,211,715.80) | 1,864,509.18 | 12,593,267.75 |
| Buncombe..... | 1.06 | 28,189,480.96 | 2,552,981.82 | 30,742,462.78 | (965,628.00) | (102,468.40) | (9,130,312.57) | 1,303,117.58 | 21,847,171.39 |
| Burke..... | 1.02 | 4,227,025.62 | 893,806.31 | 5,120,831.93 | (145,505.81) | (17,109.48) | 2,234,298.41 | 167,592.42 | 7,360,107.47 |
| Cabarrus..... | 1.05 | 17,816,871.49 | 2,041,276.24 | 19,858,147.73 | (610,986.14) | (66,228.14) | (2,757,960.25) | 876,952.96 | 17,299,926.16 |
| Caldwell..... | 1.02 | 3,769,661.26 | 815,295.83 | 4,584,957.09 | (130,010.48) | (15,318.28) | 2,121,776.08 | 152,887.17 | 6,714,291.58 |
| Camden..... | 0.92 | 346,846.23 | 102,485.11 | 449,331.34 | (11,978.30) | (1,503.00) | 388,775.44 | (63,514.94) | 761,110.54 |
| Carteret..... | 1.14 | 7,001,141.53 | 691,334.33 | 7,692,475.86 | (238,886.35) | (25,671.34) | (1,864,702.98) | 799,374.42 | 6,362,589.61 |
| Caswell..... | 0.95 | 416,814.30 | 231,138.56 | 647,952.86 | (14,404.41) | (2,178.65) | 1,228,271.83 | (87,265.00) | 1,772,376.63 |
| Catawba..... | 0.99 | 12,156,200.86 | 1,549,752.89 | 13,705,953.75 | (417,625.64) | (45,711.95) | (771,688.62) | (84,754.15) | 12,386,173.39 |
| Chatham..... | 1.02 | 4,113,297.70 | 724,602.46 | 4,837,900.16 | (141,560.64) | (16,150.36) | 1,149,391.71 | 135,834.09 | 5,965,414.96 |
| Cherokee..... | 0.98 | 1,828,717.44 | 286,062.10 | 2,114,779.54 | (62,871.40) | (7,058.26) | 256,934.75 | (38,735.60) | 2,263,049.03 |
| Chowan..... | 1.09 | 709,298.72 | 138,859.80 | 848,158.52 | (24,455.98) | (2,833.18) | 296,764.07 | 104,529.52 | 1,222,162.95 |
| Clay..... | 0.96 | 511,448.12 | 113,856.02 | 625,304.14 | (17,593.72) | (2,090.34) | 310,467.43 | (33,797.55) | 882,289.96 |
| Cleveland..... | 1.01 | 5,193,601.29 | 969,419.78 | 6,163,021.07 | (179,389.74) | (20,573.40) | 1,837,878.62 | 103,507.31 | 7,904,443.86 |
| Columbus..... | 0.81 | 2,360,858.53 | 552,734.59 | 2,913,593.12 | (81,412.09) | (9,735.37) | 1,626,246.59 | (833,589.70) | 3,615,102.55 |
| Craven..... | 1.04 | 6,590,996.84 | 1,014,097.84 | 7,605,094.68 | (227,490.96) | (25,369.45) | 809,155.49 | 353,924.54 | 8,515,314.30 |
| Cumberland.. | 0.98 | 22,026,618.37 | 3,243,525.03 | 25,270,143.40 | (756,239.31) | (84,315.94) | 1,670,632.47 | (439,227.84) | 25,660,992.78 |
| Currituck..... | 0.94 | 3,028,664.42 | 264,605.83 | 3,293,270.25 | (101,944.57) | (11,021.63) | (1,051,330.41) | (121,262.16) | 2,007,711.48 |
| Dare..... | 1.49 | 8,259,537.75 | 361,752.32 | 8,621,290.07 | (277,773.24) | (28,820.84) | (5,403,681.70) | 1,440,433.87 | 4,351,448.16 |
| Davidson..... | 0.98 | 7,791,620.78 | 1,643,404.99 | 9,435,025.77 | (268,482.01) | (31,521.16) | 4,089,261.25 | (222,544.95) | 13,001,738.90 |
| Davie..... | 0.93 | 2,016,212.68 | 420,261.35 | 2,436,474.03 | (69,041.58) | (8,147.20) | 1,022,589.28 | (226,552.75) | 3,155,321.78 |
| Duplin..... | 1.02 | 2,261,129.76 | 585,109.36 | 2,846,239.12 | (77,882.47) | (9,519.97) | 1,950,078.83 | 109,722.37 | 4,818,637.88 |
| Durham..... | 1.14 | 30,769,583.52 | 3,039,620.68 | 33,809,204.20 | (1,052,465.45) | (112,759.38) | (8,186,626.68) | 3,514,258.48 | 27,971,611.17 |
| Edgecombe..... | 1.02 | 3,124,559.32 | 516,835.20 | 3,641,394.52 | (107,417.55) | (12,152.94) | 638,222.70 | 96,933.47 | 4,256,980.20 |
| Forsyth..... | 0.96 | 29,393,065.01 | 3,679,710.72 | 33,072,775.73 | (1,006,982.44) | (110,283.89) | (2,344,793.28) | (1,092,434.74) | 28,518,281.38 |
| Franklin..... | 0.97 | 2,813,936.02 | 663,647.63 | 3,477,583.65 | (97,228.85) | (11,621.93) | 1,970,493.70 | (143,416.79) | 5,195,809.78 |
| Gaston..... | 1.03 | 13,192,705.03 | 2,160,022.20 | 15,352,727.23 | (454,047.78) | (51,230.39) | 2,533,410.99 | 579,361.20 | 17,960,221.25 |
| Gates..... | 0.95 | 230,789.18 | 118,315.60 | 349,104.78 | (8,014.96) | (1,172.28) | 612,216.84 | (44,679.43) | 907,454.95 |
| Graham..... | 0.98 | 406,654.69 | 85,158.53 | 491,813.22 | (13,979.94) | (1,645.30) | 209,267.32 | (11,535.19) | 673,920.11 |
| Granville..... | 1.03 | 2,254,510.42 | 593,461.22 | 2,847,971.64 | (77,835.11) | (9,523.54) | 2,014,912.06 | 159,183.98 | 4,934,709.03 |
| Greene..... | 0.95 | 423,242.75 | 206,348.21 | 629,590.96 | (14,632.85) | (2,114.05) | 1,048,277.69 | (77,948.94) | 1,583,172.81 |
| Guilford..... | 0.94 | 40,498,526.50 | 5,220,927.08 | 45,719,453.58 | (1,389,249.47) | (152,539.79) | (2,168,176.54) | (2,392,775.74) | 39,616,712.04 |
| Halifax..... | 1.01 | 2,601,617.50 | 505,453.08 | 3,107,070.58 | (89,383.21) | (10,376.50) | 1,061,207.87 | 53,984.03 | 4,122,502.77 |
| Harnett..... | 0.99 | 5,349,657.50 | 1,301,301.07 | 6,650,958.57 | (184,364.59) | (22,233.28) | 4,026,480.77 | (71,161.60) | 10,399,679.87 |
| Haywood..... | 1.02 | 4,295,377.38 | 614,579.52 | 4,909,956.90 | (147,400.00) | (16,387.06) | 199,461.67 | 115,237.95 | 5,060,869.46 |
| Henderson..... | 1.04 | 7,496,564.03 | 1,142,101.06 | 8,638,665.09 | (257,757.39) | (28,826.69) | 837,953.39 | 398,531.84 | 9,588,566.24 |

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] [S] | [Food] [S] | Total tax allocation [S] | | | | | |
| Hertford..... | 1.01 | 1,182,521.72 | 235,765.44 | 1,418,287.16 | (40,748.68) | (4,735.98) | 524,548.38 | 25,175.08 | 1,922,525.96 |
| Hoke..... | 0.97 | 1,356,103.13 | 527,687.37 | 1,883,790.50 | (47,025.23) | (6,311.83) | 2,415,632.54 | (114,053.60) | 4,132,032.38 |
| Hyde..... | 0.98 | 328,056.26 | 51,307.80 | 379,364.06 | (11,067.24) | (1,270.87) | 46,249.70 | (6,954.58) | 406,321.07 |
| Iredell..... | 0.99 | 15,040,167.21 | 1,745,755.64 | 16,785,922.85 | (517,389.94) | (55,935.91) | (2,166,071.18) | (95,462.88) | 13,951,062.94 |
| Jackson..... | 1.05 | 3,229,702.77 | 428,692.95 | 3,658,395.72 | (110,809.96) | (12,207.62) | (85,502.25) | 184,216.68 | 3,634,092.57 |
| Johnston..... | 1.00 | 11,624,264.92 | 1,947,151.39 | 13,571,416.31 | (400,110.84) | (45,284.32) | 2,537,373.41 | 50,687.93 | 15,714,082.49 |
| Jones..... | 0.90 | 242,003.47 | 99,663.61 | 341,667.08 | (8,339.31) | (1,146.13) | 469,783.59 | (77,860.77) | 724,104.46 |
| Lee..... | 0.96 | 4,271,805.20 | 594,162.84 | 4,865,968.04 | (146,807.15) | (16,225.59) | 77,367.68 | (176,361.17) | 4,603,941.81 |
| Lenoir..... | 0.88 | 3,235,903.16 | 557,375.28 | 3,793,278.44 | (111,877.65) | (12,662.89) | 817,650.28 | (525,589.56) | 3,960,798.62 |
| Lincoln..... | 0.97 | 5,190,476.90 | 827,416.69 | 6,017,893.59 | (178,905.90) | (20,077.20) | 838,242.91 | (178,817.40) | 6,478,336.00 |
| Macon..... | 0.98 | 3,117,580.34 | 352,620.30 | 3,470,200.64 | (106,913.28) | (11,579.20) | (514,490.71) | (47,746.31) | 2,789,471.14 |
| Madison..... | 0.96 | 705,098.04 | 218,723.62 | 923,821.66 | (24,393.70) | (3,093.19) | 863,799.36 | (64,936.97) | 1,695,197.16 |
| Martin..... | 1.03 | 1,136,159.10 | 227,957.09 | 1,364,116.19 | (39,109.11) | (4,556.61) | 514,314.28 | 61,158.85 | 1,895,923.60 |
| McDowell..... | 1.09 | 2,363,233.61 | 453,658.04 | 2,816,891.65 | (81,410.20) | (9,405.84) | 924,690.05 | 341,446.90 | 3,992,212.56 |
| Mecklenburg..... | 0.89 | 108,210,880.74 | 10,632,884.82 | 118,843,765.56 | (3,716,740.55) | (396,104.38) | (29,175,719.48) | (9,164,655.75) | 76,390,545.40 |
| Mitchell..... | 0.95 | 858,622.01 | 149,063.34 | 1,007,685.35 | (29,512.42) | (3,364.76) | 224,877.87 | (56,296.00) | 1,143,390.04 |
| Montgomery..... | 0.97 | 1,147,460.90 | 270,752.68 | 1,418,213.58 | (39,614.37) | (4,741.86) | 805,449.29 | (58,537.77) | 2,120,768.87 |
| Moore..... | 1.11 | 7,287,978.39 | 970,093.48 | 8,258,071.87 | (250,839.60) | (27,551.14) | (174,796.84) | 886,573.27 | 8,691,457.56 |
| Nash..... | 0.93 | 6,010,713.31 | 932,802.20 | 6,943,515.51 | (206,678.51) | (23,167.57) | 793,157.66 | (502,884.60) | 7,003,942.49 |
| New Hanover..... | 1.07 | 24,760,980.86 | 2,269,295.79 | 27,030,276.65 | (847,942.09) | (90,101.95) | (7,832,590.59) | 1,341,402.98 | 19,601,045.00 |
| Northampton..... | 1.00 | 574,464.61 | 202,305.00 | 776,769.61 | (19,936.57) | (2,600.84) | 874,294.46 | 5,270.55 | 1,633,797.21 |
| Onslow..... | 1.04 | 12,440,423.70 | 1,942,527.10 | 14,382,950.80 | (428,185.46) | (47,996.68) | 1,724,095.51 | 677,842.59 | 16,308,706.76 |
| Orange..... | 1.15 | 7,353,479.62 | 1,420,784.40 | 8,774,264.02 | (248,339.53) | (29,382.91) | 2,934,303.10 | 1,757,167.18 | 13,188,011.86 |
| Pamlico..... | 0.99 | 563,322.83 | 130,671.41 | 693,994.24 | (19,420.57) | (2,319.23) | 379,292.78 | (7,146.63) | 1,044,400.59 |
| Pasquotank..... | 1.00 | 2,838,524.16 | 389,618.56 | 3,228,142.72 | (97,806.78) | (10,764.37) | 16,139.36 | 10,148.16 | 3,145,859.09 |
| Pender..... | 0.99 | 3,270,385.53 | 606,604.93 | 3,876,990.46 | (112,273.98) | (12,954.08) | 1,128,524.86 | (33,167.60) | 4,847,119.66 |
| Perquimans..... | 1.06 | 401,459.47 | 133,712.12 | 535,171.59 | (13,906.08) | (1,791.18) | 556,687.81 | 68,261.38 | 1,144,423.52 |
| Person..... | 1.00 | 1,994,668.14 | 393,105.32 | 2,387,773.46 | (68,830.74) | (7,975.45) | 852,305.51 | 10,237.03 | 3,173,509.81 |
| Pitt..... | 1.07 | 10,856,097.69 | 1,746,203.67 | 12,602,301.36 | (372,291.69) | (42,085.20) | 1,864,932.75 | 1,032,362.23 | 15,085,219.45 |
| Polk..... | 1.00 | 858,851.62 | 210,477.18 | 1,069,328.80 | (29,576.86) | (3,576.78) | 657,458.26 | 5,480.97 | 1,699,114.39 |
| Randolph..... | 0.99 | 6,479,993.19 | 1,409,924.67 | 7,889,917.86 | (223,320.44) | (26,362.28) | 3,706,292.45 | (77,112.26) | 11,269,415.33 |
| Richmond..... | 1.09 | 2,280,537.74 | 442,402.08 | 2,722,939.82 | (78,649.96) | (9,090.95) | 925,175.53 | 332,993.08 | 3,893,367.52 |
| Robeson..... | 1.04 | 5,533,055.54 | 1,289,326.54 | 6,822,382.08 | (190,356.92) | (22,809.94) | 3,768,087.41 | 450,019.65 | 10,827,322.28 |
| Rockingham..... | 1.01 | 3,971,882.44 | 897,777.37 | 4,869,659.81 | (137,192.15) | (16,269.00) | 2,508,776.80 | 95,865.47 | 7,320,840.93 |
| Rowan..... | 0.92 | 7,621,016.67 | 1,387,514.04 | 9,008,530.71 | (262,732.67) | (30,073.66) | 2,450,396.44 | (860,044.17) | 10,306,076.65 |
| Rutherford..... | 0.98 | 3,459,531.62 | 669,581.28 | 4,129,112.90 | (118,931.07) | (13,793.36) | 1,392,173.56 | (90,681.28) | 5,297,880.75 |
| Sampson..... | 0.96 | 2,660,749.35 | 627,005.55 | 3,287,754.90 | (91,812.16) | (10,990.16) | 1,860,858.33 | (186,156.08) | 4,859,654.83 |
| Scotland..... | 0.98 | 1,620,304.11 | 350,001.16 | 1,970,305.27 | (55,716.84) | (6,580.84) | 908,860.65 | (47,403.44) | 2,769,464.80 |
| Stanly..... | 0.99 | 3,756,925.45 | 619,012.03 | 4,375,937.48 | (129,772.71) | (14,600.72) | 749,443.54 | (33,851.77) | 4,947,155.82 |
| Stokes..... | 1.01 | 1,607,538.88 | 455,154.83 | 2,062,693.71 | (55,486.77) | (6,898.56) | 1,662,943.26 | 48,606.40 | 3,711,858.04 |
| Surry..... | 1.05 | 4,964,116.90 | 716,736.57 | 5,680,853.47 | (170,762.00) | (18,946.09) | 276,984.03 | 308,006.94 | 6,076,136.35 |
| Swain..... | 1.02 | 823,396.57 | 141,837.72 | 965,234.29 | (28,000.98) | (3,226.16) | 207,877.72 | 26,607.21 | 1,168,492.08 |
| Transylvania..... | 1.10 | 2,182,420.09 | 342,914.22 | 2,525,334.31 | (74,770.25) | (8,433.07) | 316,927.40 | 285,727.45 | 3,044,785.84 |
| Tyrrell..... | 0.99 | 134,065.12 | 41,779.42 | 175,844.54 | (4,610.16) | (588.91) | 165,660.25 | (2,285.62) | 334,020.10 |
| Union..... | 1.01 | 12,919,437.01 | 2,269,482.05 | 15,188,919.06 | (446,015.61) | (50,698.36) | 3,567,327.43 | 242,276.79 | 18,501,809.31 |

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 | 2,502,109.42 | 447,013.11 | 2,949,122.53 | (86,236.79) | (9,841.50) | 743,675.04 | 155,973.97 | 3,752,693.25 |
| Wake..... | 0.96 | 94,802,024.13 | 10,448,311.67 | 105,250,335.80 | (3,249,322.42) | (350,910.22) | (17,586,017.82) | (3,101,401.82) | 80,962,683.52 |
| Warren..... | 0.97 | 505,392.72 | 196,703.53 | 702,096.25 | (17,435.60) | (2,354.61) | 900,981.57 | (42,528.34) | 1,540,759.27 |
| Washington... | 1.04 | 462,583.65 | 119,247.22 | 581,830.87 | (15,950.76) | (1,946.04) | 395,989.96 | 41,627.81 | 1,001,551.84 |
| Watauga..... | 1.06 | 4,966,434.21 | 557,639.07 | 5,524,073.28 | (169,700.94) | (18,428.09) | (848,926.96) | 284,613.18 | 4,771,630.47 |
| Wayne..... | 0.96 | 7,233,108.77 | 1,220,052.36 | 8,453,161.13 | (249,109.75) | (28,215.74) | 1,642,496.87 | (362,229.62) | 9,456,102.89 |
| Wilkes..... | 1.02 | 3,701,150.82 | 684,356.87 | 4,385,507.69 | (127,668.18) | (14,632.14) | 1,264,426.48 | 128,333.28 | 5,635,967.13 |
| Wilson..... | 0.98 | 6,164,933.18 | 801,817.68 | 6,966,750.86 | (212,400.31) | (23,225.58) | (278,472.82) | (108,588.29) | 6,344,063.86 |
| Yadkin..... | 1.00 | 1,333,547.69 | 373,187.87 | 1,706,735.56 | (45,984.04) | (5,710.54) | 1,348,532.65 | 9,720.42 | 3,013,294.05 |
| Yancey | 1.01 | 800,385.83 | 180,448.79 | 980,834.62 | (27,531.37) | (3,278.60) | 502,038.96 | 19,266.85 | 1,471,330.46 |
| Totals..... | - | 743,863,536.45 | 101,539,167.15 | 845,402,703.60 | (25,535,891.07) | (2,820,555.77) | - | - | 817,046,256.76 |

†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 2019-20, a sum of \$102.1 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 \$102,142,842.21 of local sales and use taxes proportionately extracted from collections to be adjustment allocated for distribution under Article 40 amounted to \$25,535,891.07.

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.)

The amounts in the above table do not agree with the actual receipts of the local governments in fiscal year 2019-20 due to the lag in the collection/distribution cycle. The amounts in the table reflect local sales and use taxes collected by the NC Department of Revenue during fiscal year 2019-20 along with associated tax allocations and net distributable proceeds to be issued to the local governments.

**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 2019-2020**

| 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] | allocation [S] | allocation [S] | [S] | [S] | [S] |
| Alamance..... | 1.02 | 14,132,726.65 | 1,626,116.59 | 15,758,843.24 | (485,460.10) | (165,960.25) | (51,958.95) | 37,758.29 | 15,093,222.23 |
| Alexander..... | 1.00 | 1,214,530.46 | 374,820.03 | 1,589,350.49 | (41,982.95) | (14,421.32) | (5,268.12) | 1,208.56 | 1,528,886.66 |
| Alleghany..... | 1.04 | 487,480.74 | 111,760.78 | 599,241.52 | (16,814.66) | (5,745.23) | (1,983.81) | 4,829.79 | 579,527.61 |
| Anson..... | 1.00 | 842,837.69 | 247,836.27 | 1,090,673.96 | (29,119.78) | (9,991.15) | (3,615.01) | 799.12 | 1,048,747.14 |
| Ash..... | 0.97 | 1,585,720.45 | 269,957.87 | 1,855,678.32 | (54,457.56) | (18,595.83) | (6,131.07) | (7,226.67) | 1,769,267.19 |
| Avery..... | 1.12 | 1,708,232.32 | 176,610.20 | 1,884,842.52 | (58,526.14) | (19,905.95) | (6,218.60) | 21,758.10 | 1,821,949.93 |
| Beaufort..... | 1.06 | 2,779,514.85 | 464,813.42 | 3,244,328.27 | (95,740.13) | (32,779.22) | (10,714.23) | 29,381.53 | 3,134,476.22 |
| Bertie..... | 0.97 | 476,875.14 | 193,095.01 | 669,970.15 | (16,498.47) | (5,659.28) | (2,227.56) | (5,169.09) | 640,415.75 |
| Bladen..... | 1.04 | 1,205,420.38 | 338,294.77 | 1,543,715.15 | (41,529.22) | (14,225.08) | (5,116.34) | 14,619.61 | 1,497,464.12 |
| Camden..... | 1.17 | 11,025,333.76 | 1,333,950.09 | 12,359,283.85 | (377,564.79) | (129,051.23) | (40,800.76) | 231,023.89 | 12,042,890.96 |
| Buncombe.... | 1.06 | 28,189,480.96 | 2,552,981.82 | 30,742,462.78 | (965,628.00) | (328,111.83) | (101,340.04) | 161,377.74 | 29,508,760.65 |
| Burke..... | 1.02 | 4,227,025.62 | 893,806.31 | 5,120,831.93 | (145,505.81) | (49,805.45) | (16,938.31) | 20,754.16 | 4,929,336.52 |
| Cabarrus..... | 1.05 | 17,816,871.49 | 2,041,276.24 | 19,858,147.73 | (610,986.14) | (208,832.76) | (65,510.06) | 108,623.49 | 19,081,442.26 |
| Caldwell..... | 1.02 | 3,769,661.26 | 815,295.83 | 4,584,957.09 | (130,010.48) | (44,529.10) | (15,165.31) | 18,931.16 | 4,414,183.36 |
| Camden..... | 0.92 | 346,846.23 | 102,485.11 | 449,331.34 | (11,978.30) | (4,111.59) | (1,488.90) | (7,866.67) | 423,885.88 |
| Carteret..... | 1.14 | 7,001,141.53 | 691,334.33 | 7,692,475.86 | (238,886.35) | (81,482.17) | (25,390.88) | 98,995.17 | 7,445,711.63 |
| Caswell..... | 0.95 | 416,814.30 | 231,138.56 | 647,952.86 | (14,404.41) | (4,939.73) | (2,161.68) | (10,809.29) | 615,637.75 |
| Catawba..... | 0.99 | 12,156,200.86 | 1,549,752.89 | 13,705,953.75 | (417,625.64) | (142,743.20) | (45,221.28) | (10,497.44) | 13,089,866.19 |
| Chatham..... | 1.02 | 4,113,297.70 | 724,602.46 | 4,837,900.16 | (141,560.64) | (48,488.82) | (15,983.71) | 16,825.16 | 4,648,692.15 |
| Cherokee..... | 0.98 | 1,828,717.44 | 286,062.10 | 2,114,779.54 | (62,871.40) | (21,473.36) | (6,984.44) | (4,797.72) | 2,018,652.62 |
| Chowan..... | 1.09 | 709,298.72 | 138,859.80 | 848,158.52 | (24,455.98) | (8,375.70) | (2,804.38) | 12,942.39 | 825,464.85 |
| Clay..... | 0.96 | 511,448.12 | 113,856.02 | 625,304.14 | (17,593.72) | (6,019.31) | (2,069.64) | (4,186.24) | 595,435.23 |
| Cleveland.... | 1.01 | 5,193,601.29 | 969,419.78 | 6,163,021.07 | (179,389.74) | (61,370.58) | (20,362.55) | 12,817.75 | 5,914,715.95 |
| Columbus.... | 0.81 | 2,360,858.53 | 552,734.59 | 2,913,593.12 | (81,412.09) | (27,945.54) | (9,639.36) | (103,215.01) | 2,691,381.12 |
| Craven..... | 1.04 | 6,590,996.84 | 1,014,097.84 | 7,605,094.68 | (227,490.96) | (77,574.85) | (25,102.89) | 43,824.99 | 7,318,750.97 |
| Cumberland.. | 0.98 | 22,026,618.37 | 3,243,525.03 | 25,270,143.40 | (756,239.31) | (258,684.00) | (83,426.76) | (54,398.71) | 24,117,394.62 |
| Currituck.... | 0.94 | 3,028,664.42 | 264,605.83 | 3,293,270.25 | (101,944.57) | (34,770.60) | (10,901.58) | (15,019.88) | 3,130,633.62 |
| Dare..... | 1.49 | 8,259,537.75 | 361,752.32 | 8,621,290.07 | (277,773.24) | (94,413.84) | (28,494.84) | 178,387.21 | 8,398,995.36 |
| Davidson..... | 0.98 | 7,791,620.78 | 1,643,404.99 | 9,435,025.77 | (268,482.01) | (91,961.48) | (31,205.17) | (27,562.34) | 9,015,814.77 |
| Davie..... | 0.93 | 2,016,212.68 | 420,261.35 | 2,436,474.03 | (69,041.58) | (23,475.20) | (8,066.47) | (28,057.01) | 2,307,833.77 |
| Duplin..... | 1.02 | 2,261,129.76 | 585,109.36 | 2,846,239.12 | (77,882.47) | (26,717.51) | (9,428.15) | 13,586.23 | 2,745,797.22 |
| Durham..... | 1.14 | 30,769,583.52 | 3,039,620.68 | 33,809,204.20 | (1,052,465.45) | (357,312.86) | (111,530.19) | 435,256.63 | 32,723,152.33 |
| Edgecombe... | 1.02 | 3,124,559.32 | 516,835.20 | 3,641,394.52 | (107,417.55) | (36,764.22) | (12,026.59) | 12,000.91 | 3,497,187.07 |
| Forsyth..... | 0.96 | 29,393,065.01 | 3,679,710.72 | 33,072,775.73 | (1,006,982.44) | (343,299.97) | (109,104.02) | (135,292.66) | 31,478,096.64 |
| Franklin..... | 0.97 | 2,813,936.02 | 663,647.63 | 3,477,583.65 | (97,228.85) | (33,303.46) | (11,507.51) | (17,765.50) | 3,317,778.33 |
| Gaston..... | 1.03 | 13,192,705.03 | 2,160,022.20 | 15,352,727.23 | (454,047.78) | (155,296.85) | (50,696.77) | 71,751.28 | 14,764,437.11 |
| Gates..... | 0.95 | 230,789.18 | 118,315.60 | 349,104.78 | (8,014.96) | (2,752.63) | (1,162.84) | (5,533.07) | 331,641.28 |
| Graham..... | 0.98 | 406,654.69 | 85,158.53 | 491,813.22 | (13,979.94) | (4,766.77) | (1,628.91) | (1,428.27) | 470,009.33 |
| Granville..... | 1.03 | 2,254,510.42 | 593,461.22 | 2,847,971.64 | (77,835.11) | (26,632.62) | (9,432.07) | 19,713.48 | 2,753,785.32 |
| Greene..... | 0.95 | 423,242.75 | 206,348.21 | 629,590.96 | (14,632.85) | (5,002.48) | (2,096.86) | (9,649.92) | 598,208.85 |
| Guilford..... | 0.94 | 40,498,526.50 | 5,220,927.08 | 45,719,453.58 | (1,389,249.47) | (472,653.84) | (150,914.44) | (296,355.35) | 43,410,280.48 |
| Halifax..... | 1.01 | 2,601,617.50 | 505,453.08 | 3,107,070.58 | (89,383.21) | (30,566.44) | (10,271.46) | 6,683.20 | 2,983,532.67 |
| Harnett..... | 0.99 | 5,349,657.50 | 1,301,301.07 | 6,650,958.57 | (184,364.59) | (63,154.86) | (22,016.31) | (8,814.55) | 6,372,608.26 |
| Haywood..... | 1.02 | 4,295,377.38 | 614,579.52 | 4,909,956.90 | (147,400.00) | (50,244.95) | (16,214.28) | 14,270.50 | 4,710,368.17 |
| Henderson.... | 1.04 | 7,496,564.03 | 1,142,101.06 | 8,638,665.09 | (257,757.39) | (88,056.21) | (28,523.99) | 49,356.71 | 8,313,684.21 |

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 | 1,182,521.72 | 235,765.44 | 1,418,287.16 | (40,748.68) | (13,943.67) | (4,688.06) | 3,117.26 | 1,362,024.01 |
| Hoke..... | 0.97 | 1,356,103.13 | 527,687.37 | 1,883,790.50 | (47,025.23) | (16,156.69) | (6,256.36) | (14,125.87) | 1,800,226.35 |
| Hyde..... | 0.98 | 328,056.26 | 51,307.80 | 379,364.06 | (11,067.24) | (3,780.62) | (1,257.83) | (860.50) | 362,397.87 |
| Iredell..... | 0.99 | 15,040,167.21 | 1,745,755.64 | 16,785,922.85 | (517,389.94) | (177,021.26) | (55,327.70) | (11,825.13) | 16,024,358.82 |
| Jackson..... | 1.05 | 3,229,702.77 | 428,692.95 | 3,658,395.72 | (110,809.96) | (37,833.45) | (12,077.52) | 22,812.27 | 3,520,487.06 |
| Johnston..... | 1.00 | 11,624,264.92 | 1,947,151.39 | 13,571,416.31 | (400,110.84) | (137,083.69) | (44,813.37) | 6,277.91 | 12,995,686.32 |
| Jones..... | 0.90 | 242,003.47 | 99,663.61 | 341,667.08 | (8,339.31) | (2,847.94) | (1,136.35) | (9,642.94) | 319,700.54 |
| Lee..... | 0.96 | 4,271,805.20 | 594,162.84 | 4,865,968.04 | (146,807.15) | (50,255.44) | (16,052.92) | (21,845.76) | 4,631,006.77 |
| Lenoir..... | 0.88 | 3,235,903.16 | 557,375.28 | 3,793,278.44 | (111,877.65) | (38,253.64) | (12,531.39) | (65,073.67) | 3,565,542.09 |
| Lincoln..... | 0.97 | 5,190,476.90 | 827,416.69 | 6,017,893.59 | (178,905.90) | (61,292.53) | (19,866.61) | (22,149.49) | 5,735,679.06 |
| Macon..... | 0.98 | 3,117,580.34 | 352,620.30 | 3,470,200.64 | (106,913.28) | (36,373.59) | (11,454.04) | (5,914.03) | 3,309,545.70 |
| Madison..... | 0.96 | 705,098.04 | 218,723.62 | 923,821.66 | (24,393.70) | (8,352.27) | (3,064.50) | (8,041.89) | 879,969.30 |
| Martin..... | 1.03 | 1,136,159.10 | 227,957.09 | 1,364,116.19 | (39,109.11) | (13,377.71) | (4,510.65) | 7,572.20 | 1,314,690.92 |
| McDowell..... | 1.09 | 2,363,233.61 | 453,658.04 | 2,816,891.65 | (81,410.20) | (27,876.68) | (9,310.07) | 42,283.17 | 2,740,577.87 |
| Mecklenburg | 0.89 | 108,210,880.74 | 10,632,884.82 | 118,843,765.56 | (3,716,740.55) | (1,267,207.48) | (391,747.39) | (1,135,085.05) | 112,332,985.09 |
| Mitchell..... | 0.95 | 858,622.01 | 149,063.34 | 1,007,685.35 | (29,512.42) | (10,063.55) | (3,330.18) | (6,971.00) | 957,808.20 |
| Montgomery..... | 0.97 | 1,147,460.90 | 270,752.68 | 1,418,213.58 | (39,614.37) | (13,564.91) | (4,695.22) | (7,247.87) | 1,353,091.21 |
| Moore..... | 1.11 | 7,287,978.39 | 970,093.48 | 8,258,071.87 | (250,839.60) | (85,492.73) | (27,257.18) | 109,815.26 | 8,004,297.62 |
| Nash..... | 0.93 | 6,010,713.31 | 932,802.20 | 6,943,515.51 | (206,678.51) | (70,616.08) | (22,924.90) | (62,274.67) | 6,581,021.35 |
| New Hanover | 1.07 | 24,760,980.86 | 2,269,295.79 | 27,030,276.65 | (847,942.09) | (288,514.59) | (89,109.76) | 166,133.60 | 25,970,843.81 |
| Northampton | 1.00 | 574,464.61 | 202,305.00 | 776,769.61 | (19,936.57) | (6,855.15) | (2,577.30) | 652.32 | 748,052.91 |
| Onslow..... | 1.04 | 12,440,423.70 | 1,942,527.10 | 14,382,950.80 | (428,185.46) | (146,632.25) | (47,492.71) | 83,947.69 | 13,844,588.07 |
| Orange..... | 1.15 | 7,353,479.62 | 1,420,784.40 | 8,774,264.02 | (248,339.53) | (85,419.41) | (29,088.64) | 217,653.10 | 8,629,069.54 |
| Pamlico..... | 0.99 | 563,322.83 | 130,671.41 | 693,994.24 | (19,420.57) | (6,664.25) | (2,296.34) | (885.20) | 664,727.88 |
| Pasquotank... | 1.00 | 2,838,524.16 | 389,618.56 | 3,228,142.72 | (97,806.78) | (33,515.31) | (10,649.20) | 1,256.28 | 3,087,427.71 |
| Pender..... | 0.99 | 3,270,385.53 | 606,604.93 | 3,876,990.46 | (112,273.98) | (38,411.38) | (12,821.99) | (4,108.98) | 3,709,374.13 |
| Perquimans... | 1.06 | 401,459.47 | 133,712.12 | 535,171.59 | (13,906.08) | (4,767.68) | (1,774.81) | 8,452.10 | 523,175.12 |
| Person..... | 1.00 | 1,994,668.14 | 393,105.32 | 2,387,773.46 | (68,830.74) | (23,591.38) | (7,894.38) | 1,267.47 | 2,288,724.43 |
| Pitt..... | 1.07 | 10,856,097.69 | 1,746,203.67 | 12,602,301.36 | (372,291.69) | (127,028.82) | (41,648.30) | 127,838.49 | 12,189,171.04 |
| Polk..... | 1.00 | 858,851.62 | 210,477.18 | 1,069,328.80 | (29,576.86) | (10,105.29) | (3,542.03) | 678.64 | 1,026,783.26 |
| Randolph..... | 0.99 | 6,479,993.19 | 1,409,924.67 | 7,889,917.86 | (223,320.44) | (76,437.90) | (26,099.64) | (9,550.24) | 7,554,509.64 |
| Richmond..... | 1.09 | 2,280,537.74 | 442,402.08 | 2,722,939.82 | (78,649.96) | (26,943.20) | (8,998.38) | 41,234.10 | 2,649,582.38 |
| Robeson..... | 1.04 | 5,533,055.54 | 1,289,326.54 | 6,822,382.08 | (190,356.92) | (65,168.88) | (22,585.97) | 55,719.27 | 6,599,989.58 |
| Rockingham. | 1.01 | 3,971,882.44 | 897,777.37 | 4,869,659.81 | (137,192.15) | (47,007.62) | (16,107.53) | 11,870.54 | 4,681,223.05 |
| Rowan..... | 0.92 | 7,621,016.67 | 1,387,514.04 | 9,008,530.71 | (262,732.67) | (89,999.87) | (29,764.43) | (106,503.75) | 8,519,529.99 |
| Rutherford... | 0.98 | 3,459,531.62 | 669,581.28 | 4,129,112.90 | (118,931.07) | (40,551.62) | (13,653.97) | (11,229.89) | 3,944,746.35 |
| Sampson..... | 0.96 | 2,660,749.35 | 627,005.55 | 3,287,754.90 | (91,812.16) | (31,477.14) | (10,882.00) | (23,053.25) | 3,130,530.35 |
| Scotland..... | 0.98 | 1,620,304.11 | 350,001.16 | 1,970,305.27 | (55,716.84) | (19,196.91) | (6,514.91) | (5,870.03) | 1,883,006.58 |
| Stanly..... | 0.99 | 3,756,925.45 | 619,012.03 | 4,375,937.48 | (129,772.71) | (44,448.21) | (14,447.98) | (4,193.01) | 4,183,075.57 |
| Stokes..... | 1.01 | 1,607,538.88 | 455,154.83 | 2,062,693.71 | (55,486.77) | (19,014.69) | (6,833.26) | 6,018.12 | 1,987,377.11 |
| Surry..... | 1.05 | 4,964,116.90 | 716,736.57 | 5,680,853.47 | (170,762.00) | (58,427.90) | (18,745.32) | 38,140.11 | 5,471,058.36 |
| Swain..... | 1.02 | 823,396.57 | 141,837.72 | 965,234.29 | (28,000.98) | (9,516.29) | (3,193.41) | 3,293.45 | 927,817.06 |
| Transylvania | 1.10 | 2,182,420.09 | 342,914.22 | 2,525,334.31 | (74,770.25) | (25,497.08) | (8,345.39) | 35,389.69 | 2,452,111.28 |
| Tyrrell..... | 0.99 | 134,065.12 | 41,779.42 | 175,844.54 | (4,610.16) | (1,576.21) | (583.51) | (283.06) | 168,791.60 |
| Union..... | 1.01 | 12,919,437.01 | 2,269,482.05 | 15,188,919.06 | (446,015.61) | (152,635.54) | (50,173.85) | 30,007.23 | 14,570,101.29 |

TABLE 58B. - Continued

| County | Per capita adjustment factor | Article 42 | | | | | | | |
|--------------|------------------------------|------------------------------|----------------|--------------------------|--|--|--------------------|--------------------------------|------------------------|
| | | Net collections [†] | | | § 105-524(b) ^{††} allocation adjustment | § 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] | | | | | |
| Vance..... | 1.04 | 2,502,109.42 | 447,013.11 | 2,949,122.53 | (86,236.79) | (29,561.85) | (9,739.94) | 19,317.94 | 2,842,901.89 |
| Wake..... | 0.96 | 94,802,024.13 | 10,448,311.67 | 105,250,335.80 | (3,249,322.42) | (1,106,745.59) | (347,105.34) | (384,155.73) | 100,163,006.72 |
| Warren..... | 0.97 | 505,392.72 | 196,703.53 | 702,096.25 | (17,435.60) | (5,978.40) | (2,334.06) | (5,265.65) | 671,082.54 |
| Washington.. | 1.04 | 462,583.65 | 119,247.22 | 581,830.87 | (15,950.76) | (5,459.78) | (1,927.26) | 5,153.31 | 563,646.38 |
| Watauga..... | 1.06 | 4,966,434.21 | 557,639.07 | 5,524,073.28 | (169,700.94) | (57,567.39) | (18,230.06) | 35,249.14 | 5,313,824.03 |
| Wayne..... | 0.96 | 7,233,108.77 | 1,220,052.36 | 8,453,161.13 | (249,109.75) | (85,027.68) | (27,923.53) | (44,857.88) | 8,046,242.29 |
| Wilkes..... | 1.02 | 3,701,150.82 | 684,356.87 | 4,385,507.69 | (127,668.18) | (43,826.52) | (14,481.64) | 15,890.78 | 4,215,422.13 |
| Wilson..... | 0.98 | 6,164,933.18 | 801,817.68 | 6,966,750.86 | (212,400.31) | (72,691.73) | (22,975.80) | (13,447.70) | 6,645,235.32 |
| Yadkin..... | 1.00 | 1,333,547.69 | 373,187.87 | 1,706,735.56 | (45,984.04) | (15,752.16) | (5,656.43) | 1,203.28 | 1,640,546.21 |
| Yancey | 1.01 | 800,385.83 | 180,448.79 | 980,834.62 | (27,531.37) | (9,416.84) | (3,246.24) | 2,385.86 | 943,026.03 |
| Totals..... | - | 743,863,536.45 | 101,539,167.15 | 845,402,703.60 | (25,535,891.07) | (8,714,795.76) | (2,790,594.64) | - | 808,361,422.13 |

[†]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 2019-20, a sum of \$102.1 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 \$102,142,842.21 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 42 amounted to \$25,535,891.07.

^{†††}Article 42 tax allocation amounts are reduced for expenses associated with the Local Government Division, 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.

The amounts in the above table do not agree with the actual receipts of the local governments in fiscal year 2019-20 due to the lag in the collection/distribution cycle. The amounts in the table reflect local sales and use taxes collected by the NC Department of Revenue during fiscal year 2019-20 along with associated tax allocations and net distributable proceeds to be issued to the local governments.

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 2019-2020

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% | 89.48 | - | (0.31) | 89.17 | Hertford..... | 0 47% | 115.49 | 479,975.40 | (1,651.07) | 478,439.82 | Vance..... | 0 36% | 37.67 | 367,640.64 | (1,264.53) | 366,413.78 |
| Alexander.... | 1 69% | 5.32 | 1,725,868.92 | (5,935.53) | 1,719,938.71 | Hoke..... | 2 58% | 17.49 | 2,634,758.40 | (9,061.43) | 2,625,714.46 | Wake..... | 0 00% | 18,609.94 | - | (64.48) | 18,545.46 |
| Alleghany.... | 0 31% | (124.33) | 316,579.44 | (1,088.35) | 315,366.76 | Hyde..... | 0 03% | 16.67 | 30,636.72 | (105.42) | 30,547.97 | Warren..... | 1 01% | 0.06 | 1,031,436.48 | (3,547.30) | 1,027,889.24 |
| Anson..... | 0 96% | (1.57) | 980,375.16 | (3,371.68) | 977,001.91 | Iredell..... | 0 00% | 432.52 | - | (1.49) | 431.03 | Washington..... | 0 33% | - | 337,003.92 | (1,159.04) | 335,844.88 |
| Ash..... | 0 62% | 92.96 | 633,159.00 | (2,177.86) | 631,074.10 | Jackson..... | 0 00% | 39.01 | - | (0.14) | 38.87 | Watauga..... | 0 00% | 757.98 | - | (2.64) | 755.34 |
| Avery..... | 0 00% | 3,943.88 | - | (13.45) | 3,930.43 | Johnston..... | 3 26% | 303.53 | 3,329,190.73 | (11,450.76) | 3,318,043.50 | Wayne..... | 2 27% | 595.27 | 2,318,178.84 | (7,974.66) | 2,310,799.45 |
| Beaufort..... | 0 17% | (1.95) | 173,608.20 | (597.05) | 173,009.20 | Jones..... | 0 63% | 105.47 | 643,371.24 | (2,213.01) | 641,263.70 | Wilkes..... | 1 55% | 61.81 | 1,582,897.45 | (5,444.09) | 1,577,515.17 |
| Bertie..... | 0 94% | 19.01 | 959,950.68 | (3,301.55) | 956,668.14 | Lee..... | 0 37% | 16.89 | 377,852.88 | (1,299.55) | 376,570.22 | Wilson..... | 0 39% | 200.77 | 398,277.36 | (1,370.45) | 397,107.68 |
| Bladen..... | 1 03% | (1.20) | 1,051,860.96 | (3,617.50) | 1,048,242.26 | Lenoir..... | 1 56% | 85.41 | 1,593,109.69 | (5,479.27) | 1,587,715.83 | Yadkin..... | 1 31% | (40.13) | 1,337,803.68 | (4,600.78) | 1,333,162.77 |
| Brunswick..... | 0 00% | 425.22 | - | (1.45) | 423.77 | Lincoln..... | 1 74% | (764.26) | 1,776,930.00 | (6,108.53) | 1,770,057.21 | Yancey..... | 0 52% | 1.46 | 531,036.60 | (1,826.30) | 529,211.76 |
| Buncombe..... | 0 00% | 1,853.19 | - | (6.43) | 1,846.76 | Macon..... | 0 00% | 5,004.49 | - | (17.39) | 4,987.10 | Totals..... | | 72,190.24 | 102,142,842.21 | (351,535.66) | 101,863,496.79 |
| Burke..... | 2 19% | 568.48 | 2,236,480.93 | (7,693.56) | 2,229,355.85 | Madison..... | 1 03% | (5.20) | 1,051,860.96 | (3,617.49) | 1,048,238.27 | Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption. | | | | | |
| Cabarrus..... | 0 00% | (300.70) | - | 1.05 | (299.65) | Martin..... | 0 31% | 1.58 | 316,579.44 | (1,088.78) | 315,492.24 | 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% | (299.05) | 1,756,505.52 | (6,039.89) | 1,750,166.58 | McDowell..... | 0 68% | 14.38 | 694,432.44 | (2,388.31) | 692,058.51 | †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." | | | | | |
| Camden..... | 0 48% | - | 490,187.64 | (1,685.78) | 488,501.86 | Mecklenburg..... | 0 00% | 3,881.95 | - | (13.13) | 3,868.82 | †SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions." | | | | | |
| Carteret..... | 0 00% | (83.04) | - | 0.30 | (82.74) | Mitchell..... | 0 29% | 184.12 | 296,154.96 | (1,019.16) | 295,319.92 | Net collections and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009. | | | | | |
| Caswell..... | 1 35% | (53.99) | 1,378,652.64 | (4,741.26) | 1,373,857.39 | Montgomery..... | 1 05% | (0.17) | 1,072,285.44 | (3,687.77) | 1,068,597.50 | These amounts do not agree with the actual receipts of the local governments in fiscal year 2019-20 due to the lag in the collection/distribution cycle. The amounts in the table reflect local sales and use taxes collected by the NC Department of Revenue during fiscal year 2019-20 along with associated tax allocations and net distributable proceeds to be issued to the local governments. | | | | | |
| Catawba..... | 0 00% | 538.41 | - | (1.85) | 536.56 | Moore..... | 0 00% | (16.32) | - | 0.06 | (16.26) | | | | | | |
| Chatham..... | 1 58% | 42.11 | 1,613,534.28 | (5,549.31) | 1,608,027.08 | Nash..... | 1 16% | (51.05) | 1,184,620.08 | (4,073.93) | 1,180,495.10 | | | | | | |
| Cherokee..... | 0 24% | 75.04 | 245,093.88 | (843.21) | 244,325.71 | New Hanover..... | 0 00% | 1,854.70 | - | (6.39) | 1,848.31 | | | | | | |
| Chowan..... | 0 26% | (0.19) | 265,518.24 | (913.15) | 264,604.90 | Northampton..... | 0 94% | 27.59 | 959,950.68 | (3,301.58) | 956,676.69 | | | | | | |
| Clay..... | 0 32% | - | 326,791.68 | (1,123.87) | 325,667.81 | Onslow..... | 1 10% | 984.28 | 1,123,346.64 | (3,866.76) | 1,120,464.16 | | | | | | |
| Cleveland..... | 1 43% | 1,703.71 | 1,460,350.56 | (5,028.17) | 1,457,026.10 | Orange..... | 0 33% | 187.72 | 337,003.92 | (1,159.67) | 336,031.97 | | | | | | |
| Columbus..... | 2 63% | 126.20 | 2,685,819.60 | (9,237.43) | 2,676,708.37 | Paslico..... | 0 40% | 14.98 | 408,489.60 | (1,404.91) | 407,099.67 | | | | | | |
| Craven..... | 1 01% | 40.90 | 1,031,436.48 | (3,547.44) | 1,027,929.94 | Pamquotank..... | 0 02% | 29.76 | 20,424.48 | (70.30) | 20,383.94 | | | | | | |
| Cumberland... | 0 06% | 1,306.06 | 61,273.44 | (215.25) | 62,364.25 | Pender..... | 1 69% | 766.68 | 1,725,868.92 | (5,938.17) | 1,720,697.43 | | | | | | |
| Currituck..... | 0 00% | 233.25 | - | (0.80) | 232.45 | Perquimans..... | 0 50% | 37.27 | 510,612.12 | (1,756.23) | 508,893.16 | | | | | | |
| Dare..... | 0 00% | (71.21) | - | 0.25 | (70.96) | Person..... | 0 74% | 230.32 | 755,705.88 | (2,599.79) | 753,336.41 | | | | | | |
| Davidson..... | 4 96% | (226.34) | 5,065,271.89 | (17,419.51) | 5,047,626.04 | Pitt..... | 0 16% | 847.23 | 163,395.96 | (564.86) | 163,678.33 | | | | | | |
| Davie..... | 1 14% | 43.39 | 1,164,195.60 | (4,004.05) | 1,160,234.94 | Polk..... | 0 74% | (0.13) | 755,705.88 | (2,599.00) | 753,106.75 | | | | | | |
| Duplin..... | 1 97% | 183.90 | 2,011,811.64 | (6,919.61) | 2,005,075.93 | Randolph..... | 4 27% | 309.60 | 4,360,627.20 | (14,997.93) | 4,345,938.87 | | | | | | |
| Durham..... | 0 00% | 18,980.96 | - | (66.06) | 18,914.90 | Richmond..... | 0 54% | 48.14 | 551,461.08 | (1,896.74) | 549,612.48 | | | | | | |
| Edgecombe..... | 1 86% | 311.35 | 1,899,477.00 | (6,533.71) | 1,893,254.64 | Robeson..... | 3 00% | 9.98 | 3,063,672.60 | (10,536.52) | 3,053,146.06 | | | | | | |
| Forsyth..... | 0 00% | 3,454.55 | - | (12.02) | 3,442.53 | Rockingham..... | 2 18% | 501.96 | 2,226,268.69 | (7,658.26) | 2,219,112.39 | | | | | | |
| Franklin..... | 2 44% | 378.44 | 2,491,787.04 | (8,570.96) | 2,483,594.52 | Rowan..... | 3 90% | 282.01 | 3,982,774.32 | (13,698.36) | 3,969,357.97 | | | | | | |
| Gaston..... | 1 96% | 545.86 | 2,001,599.40 | (6,885.68) | 1,995,259.58 | Rutherford..... | 1 63% | 100.35 | 1,664,595.48 | (5,725.13) | 1,658,970.70 | | | | | | |
| Gates..... | 0 68% | 6.82 | 694,432.44 | (2,388.28) | 692,050.98 | Sampson..... | 2 10% | (334.97) | 2,144,570.77 | (7,374.45) | 2,136,861.35 | | | | | | |
| Graham..... | 0 31% | - | 316,579.44 | (1,088.77) | 315,490.67 | Scotland..... | 0 83% | 103.54 | 847,616.04 | (2,915.42) | 844,804.16 | | | | | | |
| Granville..... | 1 87% | 358.86 | 1,909,689.24 | (6,568.98) | 1,903,479.12 | Stanly..... | 1 04% | 17.91 | 1,062,073.20 | (3,652.73) | 1,058,438.38 | | | | | | |
| Greene..... | 1 20% | - | 1,225,469.04 | (4,214.63) | 1,221,254.41 | Stokes..... | 1 99% | (3.98) | 2,032,236.12 | (6,989.17) | 2,025,242.97 | | | | | | |
| Guilford..... | 0 00% | 1,098.07 | - | (3.74) | 1,094.33 | Surry..... | 0 00% | 14.96 | - | (0.04) | 14.92 | | | | | | |
| Halifax..... | 0 76% | 0 195.03 | 776,130.36 | (2,669.93) | 773,655.46 | Swain..... | 0 32% | - | 326,791.68 | (1,123.87) | 325,667.81 | | | | | | |
| Harnett..... | 5 17% | 383.65 | 5,279,728.81 | (18,159.16) | 5,261,953.30 | Transylvania..... | 0 16% | 53.69 | 163,395.96 | (562.06) | 162,887.59 | | | | | | |
| Haywood..... | 0 05% | (29.63) | 51,061.20 | (175.53) | 50,856.04 | Tyrrell..... | 0 15% | (1.02) | 153,183.72 | (526.81) | 152,655.89 | | | | | | |
| Henderson..... | 0 68% | 533.77 | 694,432.44 | (2,390.11) | 692,576.10 | Union..... | 4 35% | 156.17 | 4,442,325.13 | (15,278.41) | 4,427,202.89 | | | | | | |

†† § 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 2019-20, a sum of \$102,142,842.21 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 [0.5% rate] [\$] | Cost of collection [\$] | Distributable proceeds [\$] | Net collections [0.5% rate] [\$] | Cost of collection [\$] | Distributable proceeds [\$] | Durham County | | | Orange County | | | Wake County | | | |
| | | | | | | | Net collections [0.5% rate] [\$] | Cost of collection [\$] | Distributable proceeds [\$] | Net collections [0.5% rate] [\$] | Cost of collection [\$] | Distributable proceeds [\$] | Net collections [0.5% rate] [\$] | 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 | - |
| 2019-20.. | 238,489,534.58 | (503,965.05) | 237,985,569.53 | 107,289,193.34 | (227,056.37) | 107,062,136.97 | 30,497,055.69 | (64,005.43) | 30,433,050.26 | 7,229,151.96 | (15,133.14) | 7,214,018.82 | 93,474,133.59 | (197,770.11) | 93,276,363.48 | - |

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. The amounts in this table do not agree with the actual receipts of the local governments in each designated fiscal year due to the lag in the collection/distribution cycle: the amounts in the table reflect collections received by the NC Department of Revenue during the designated fiscal year along with associated net distributable proceeds to be distributed to local governments.

TABLE 60B. ARTICLE 45. LOCAL GOVERNMENT SALES AND USE TAX FOR BEACH NOURISHMENT

| Fiscal year | Net collections [1% rate] [\$] | 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 |
| 2019-20.. | 209.11 | (0.71) | 208.40 |

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.

The amounts in this table do not agree with the actual receipts of the local governments in each designated fiscal year due to the lag in the collection/distribution cycle: the amounts in the table reflect collections received by the NC Department of Revenue during the designated fiscal year along with associated net distributable proceeds to be distributed to local governments.

TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS
AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2019-2020

| County | Effective date of levy | Net collections [1/4¢ tax] [\$] | Cost of collection [\$] | Distributable proceeds [\$] |
|------------------|------------------------|---------------------------------|-------------------------|-----------------------------|
| Alexander..... | April 1, 2008 | 604,242.79 | (2,076.36) | 602,166.43 |
| Anson..... | April 1, 2015 | 419,610.31 | (1,442.54) | 418,167.77 |
| Ashe..... | April 1, 2015 | 790,313.97 | (2,718.30) | 787,595.67 |
| Buncombe..... | April 1, 2012 | 14,076,020.51 | (48,443.68) | 14,027,576.83 |
| Cabarrus..... | October 1, 2011 | 8,893,901.87 | (30,606.52) | 8,863,295.35 |
| Catawba..... | April 1, 2008 | 6,074,179.70 | (20,897.12) | 6,053,282.58 |
| Cherokee..... | October 1, 2016 | 911,433.11 | (3,135.57) | 908,297.54 |
| Clay..... | October 1, 2018 | 254,111.30 | (874.12) | 253,237.18 |
| Cumberland..... | October 1, 2008 | 11,000,536.04 | (37,839.68) | 10,962,696.36 |
| Davidson..... | October 1, 2014 | 3,882,036.15 | (13,350.28) | 3,868,685.87 |
| Duplin..... | January 1, 2011 | 1,127,783.26 | (3,878.64) | 1,123,904.62 |
| Durham..... | April 1, 2012 | 15,372,620.96 | (52,922.76) | 15,319,698.20 |
| Edgecombe..... | April 1, 2013 | 1,557,895.87 | (5,357.85) | 1,552,538.02 |
| Gaston..... | October 1, 2018 | 6,612,554.34 | (22,739.38) | 6,589,814.96 |
| Graham..... | April 1, 2019 | 208,347.66 | (717.51) | 207,630.15 |
| Greene..... | April 1, 2013 | 210,350.37 | (723.17) | 209,627.20 |
| Halifax..... | January 1, 2012 | 1,299,504.72 | (4,468.75) | 1,295,035.97 |
| Harnett..... | April 1, 2014 | 2,669,704.72 | (9,179.37) | 2,660,525.35 |
| Haywood..... | October 1, 2008 | 2,142,368.59 | (7,372.44) | 2,134,996.15 |
| Hertford..... | July 1, 2010 | 588,801.40 | (2,024.41) | 586,776.99 |
| Jackson..... | October 1, 2016 | 1,606,491.12 | (5,528.88) | 1,600,962.24 |
| Jones..... | October 1, 2018 | 118,993.03 | (409.11) | 118,583.92 |
| Lee..... | July 1, 2010 | 2,134,573.86 | (7,339.39) | 2,127,234.47 |
| Lincoln..... | October 1, 2018 | 2,591,666.89 | (8,912.08) | 2,582,754.81 |
| Martin..... | April 1, 2008 | 567,166.67 | (1,950.57) | 565,216.10 |
| Montgomery..... | April 1, 2012 | 573,363.23 | (1,972.50) | 571,390.73 |
| Moore..... | April 1, 2019 | 3,704,162.66 | (12,745.58) | 3,691,417.08 |
| New Hanover..... | October 1, 2010 | 12,344,832.56 | (42,486.65) | 12,302,345.91 |
| Onslow..... | October 1, 2010 | 6,208,118.44 | (21,354.35) | 6,186,764.09 |
| Orange..... | April 1, 2012 | 3,653,473.93 | (12,597.46) | 3,640,876.47 |
| Pasquotank..... | October 1, 2018 | 1,418,290.24 | (4,877.27) | 1,413,412.97 |
| Pitt..... | April 1, 2008 | 5,414,950.77 | (18,636.73) | 5,396,314.04 |
| Randolph..... | July 1, 2010 | 3,232,044.25 | (11,114.41) | 3,220,929.84 |
| Robeson..... | January 1, 2011 | 2,756,974.12 | (9,483.40) | 2,747,490.72 |
| Rockingham..... | October 1, 2018 | 2,026,549.57 | (6,968.54) | 2,019,581.03 |
| Rowan..... | July 1, 2010 | 3,783,466.41 | (13,011.11) | 3,770,455.30 |
| Rutherford..... | October 1, 2018 | 1,734,209.23 | (5,965.85) | 1,728,243.38 |
| Sampson..... | April 1, 2008 | 1,324,090.97 | (4,553.65) | 1,319,537.32 |
| Stanly..... | April 1, 2019 | 1,890,218.79 | (6,499.95) | 1,883,718.84 |
| Surry..... | April 1, 2008 | 2,476,901.04 | (8,516.92) | 2,468,384.12 |
| Swain..... | April 1, 2019 | 413,459.54 | (1,423.90) | 412,035.64 |
| Wilkes..... | October 1, 2010 | 1,846,364.34 | (6,344.65) | 1,840,019.69 |
| Totals..... | | 140,516,679.30 | (483,461.40) | 140,033,217.90 |

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.

The amounts in this table do not agree with the actual receipts of the local governments in fiscal year 2019-20 due to the lag in the collection/distribution cycle: the amounts in the table reflect collections received by the NC Department of Revenue during fiscal year 2019-20 along with associated net distributable proceeds to be distributed to local governments.

PART V. OTHER LOCAL GOVERNMENT TAXES AND REVENUES

TABLE 61. PROPERTY TAX LEVIES AND TAX REVENUES OF LOCAL GOVERNMENTS BY TYPE OF TAX
(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 | Total |
|-------------|---|---|-------------------------------|---|--|------------------|--|--|---|---|---------------------|-------------|-----------------------|-------|
| | General property tax [S] | License, local land transfer, occupancy, and meals taxes [excludes gross receipt 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 receipt 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] | | | |
| 2005-06.. | 4,669,143,970 | 179,950,496 | 79,304,317 | 1,706,015,878 | a 22,646,065 | 6,657,060,726 | 1,751,740,005 | 127,425,351 | 707,414,176 | a 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 | a 28,381,533 | 7,141,989,112 | 1,920,777,846 | 141,535,918 | 765,547,392 | a 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 | a 48,134,729 | 7,618,593,305 | 2,061,464,949 | 108,438,543 | 800,101,679 | a 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 | a 51,237,219 | 7,793,075,007 | 2,234,107,547 | 120,798,744 | 762,699,649 | a 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 | a 44,960,194 | 7,525,257,689 | 2,287,366,484 | 122,076,259 | 701,582,537 | a 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 | a 55,938,570 | 7,514,804,299 | 2,322,581,375 | 124,367,462 | 717,764,854 | a 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 | a 55,248,371 | 7,875,530,478 | 2,452,684,088 | 128,239,986 | 776,384,952 | a 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 | a 54,257,266 | 7,986,699,047 | 2,451,439,343 | 125,251,073 | 796,832,544 | a 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 | a 55,056,364 | 8,222,638,298 | 2,534,523,743 | 141,399,771 | 830,916,687 | a 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 | a 57,758,096 | 8,613,900,048 | 2,620,826,153 | 147,981,450 | 916,710,968 | a 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 | a 56,609,191 | 8,969,531,491 | 2,716,738,868 | 117,491,417 | 978,284,000 | a 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 | a 58,867,827 | 9,366,349,014 | 2,832,703,496 | 70,318,598 | 1,057,574,734 | a 461,175,426 | 4,421,772,254 | 431,856,143 | 14,219,977,411 | |
| 2017-18.. | 7,246,949,177 | 320,474,337 | 75,639,923 | 1,999,049,947 | a 61,025,119 | 9,703,138,504 | 2,942,301,521 | 103,455,760 | 1,143,124,266 | a 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 | a 59,622,239 | 10,128,229,330 | 3,058,632,342 | 107,020,369 | 1,174,050,120 | a 471,848,018 | 4,811,550,849 | 485,868,900 | 15,425,649,079 | |
| 2019-20.. | 8,070,676,367 | 365,478,510 | 90,992,099 | 2,290,351,502 | a 59,396,165 | 10,876,894,643 | 3,243,630,473 | 117,386,590 | 1,256,285,090 | a 462,533,862 | 5,079,836,014 | 524,372,785 | 16,481,103,442 | |

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 2019-20 designation reflect levies collected by the county governments during the July 1, 2018 through June 30, 2019 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.

aAmount 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.

bLegislation 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.

cEffective 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

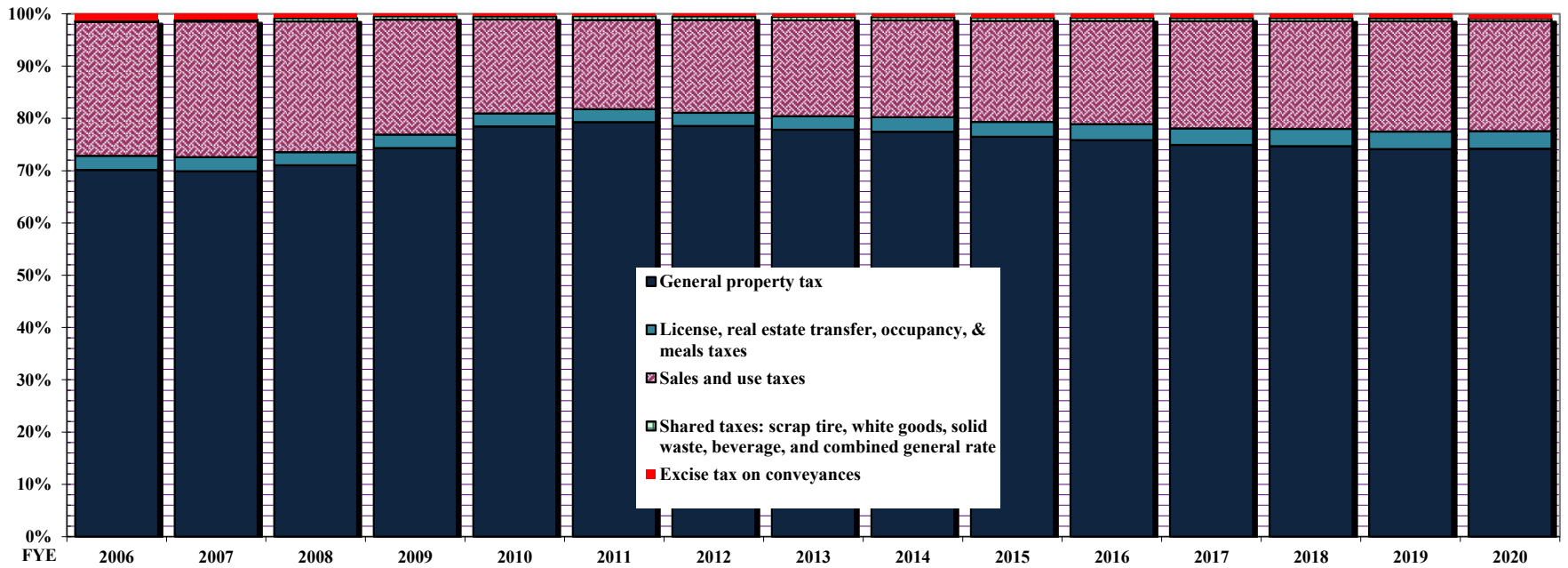


Figure 61.2 Components of Municipal Tax Levies

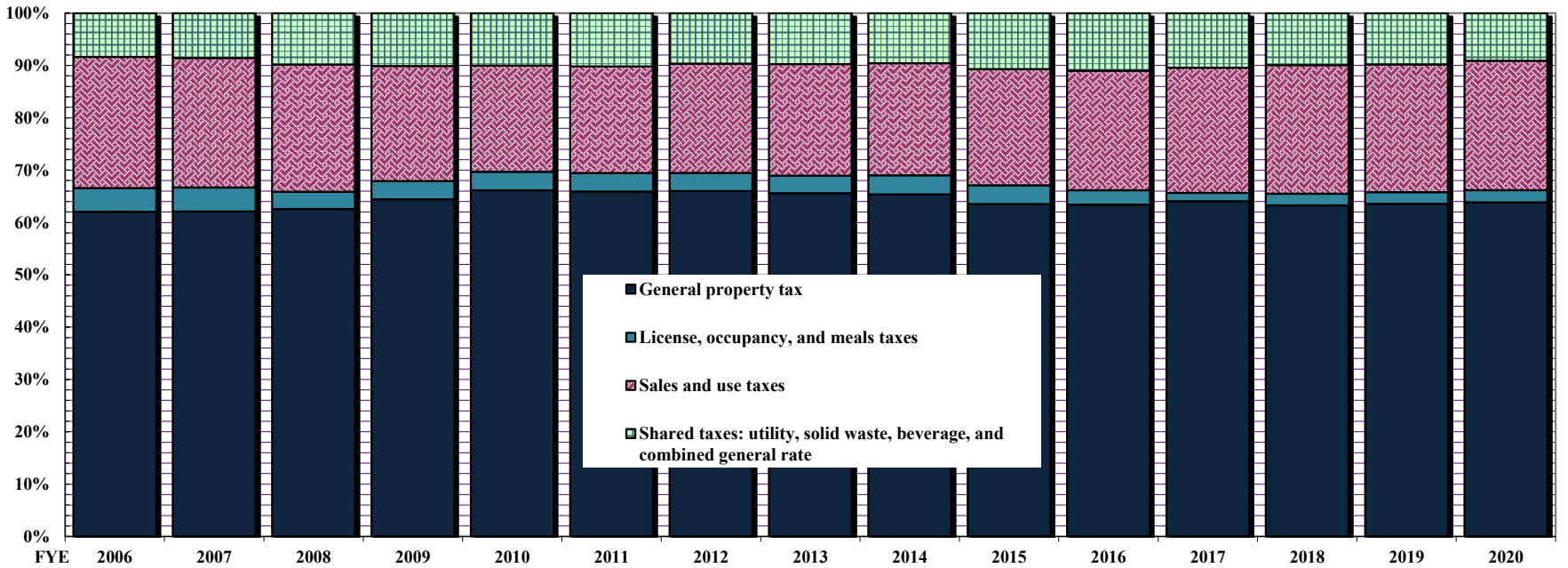


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

| Fiscal year | County revenues | | | | | Municipal revenues | | | | | District and township | Total |
|-------------|------------------------------|-----------------------------------|---|--|----------------|------------------------------|---|---|--|---------------|-----------------------|----------------|
| | Locally levied taxes [\$] | Excise tax on conveyances [\$] | Shares of State administered taxes*,† [\$] | State aid: (reimbursements for lost revenue) †† [\$] | Total [\$] | Locally levied taxes [\$] | Shares of State administered taxes† [\$] | State street-aid [Powell Bill allocation] [\$] | State aid: (reimbursements for lost revenue) †† [\$] | Total [\$] | | |
| 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.. | 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 |
| 2019-20.. | 10,726,506,379 | 90,992,099 | 59,396,165 | 127,821,774 | 11,004,716,417 | 4,617,302,152 | 462,533,862 | 147,544,576 | - | 5,227,380,590 | 524,372,785 | 16,756,469,792 |

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. § 105-164.441 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 include county and municipal receipts of the hold harmless distribution. Refer to *Table 64* for details.

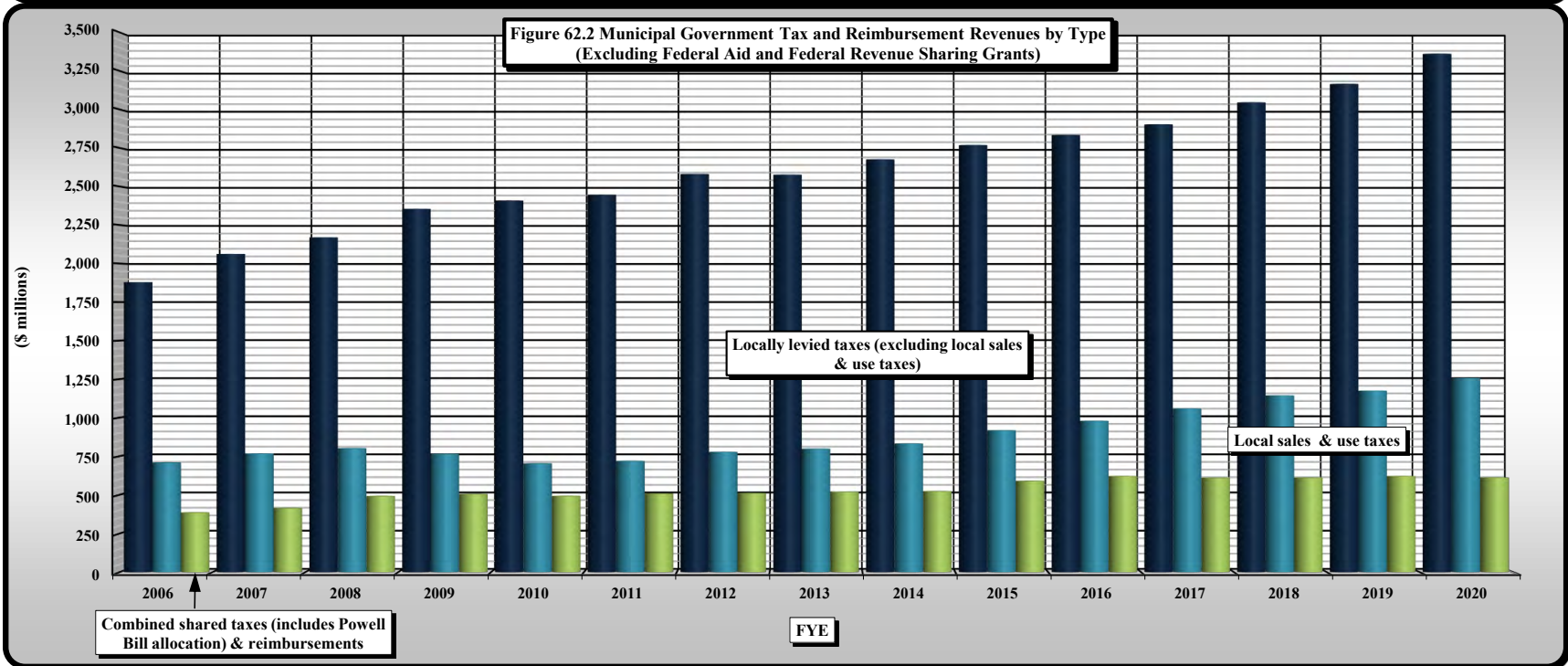
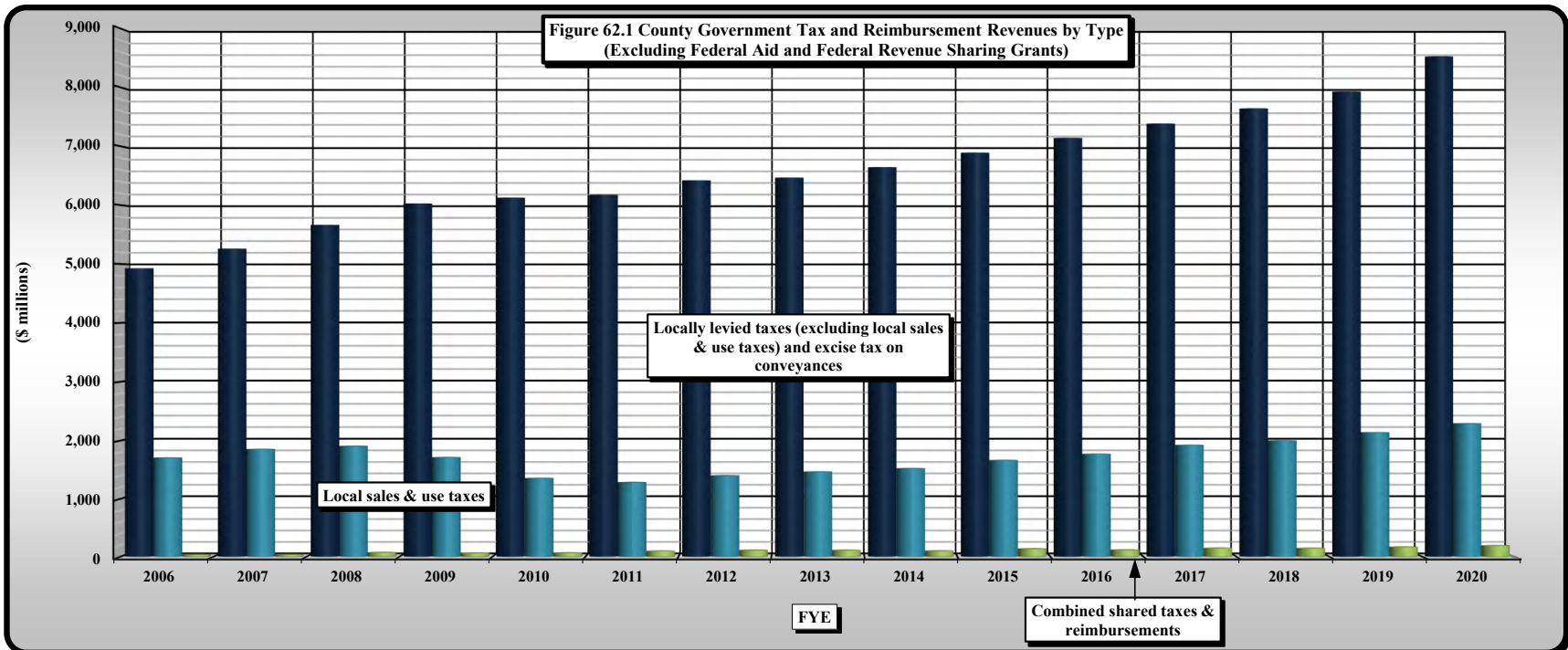
††**Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]:**

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.

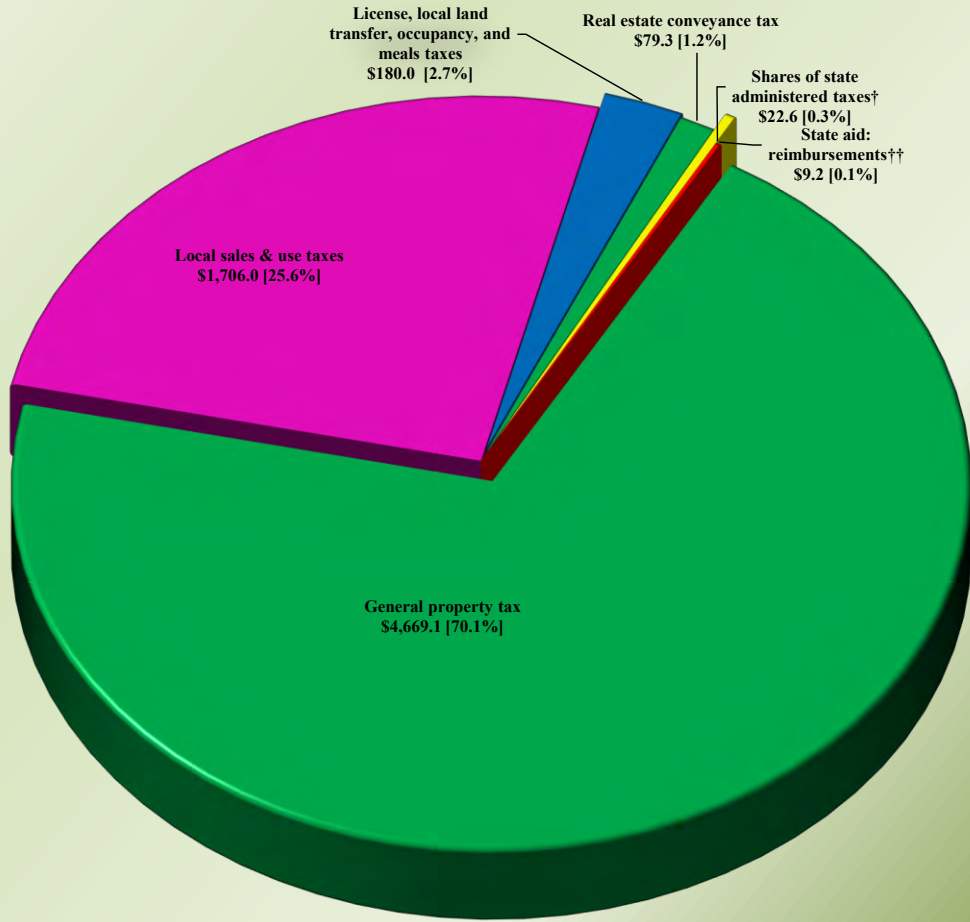
Effective October 1, 2008, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective October 1, 2009, the remaining 0.25% Article 44 rate was assumed by the State.

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.



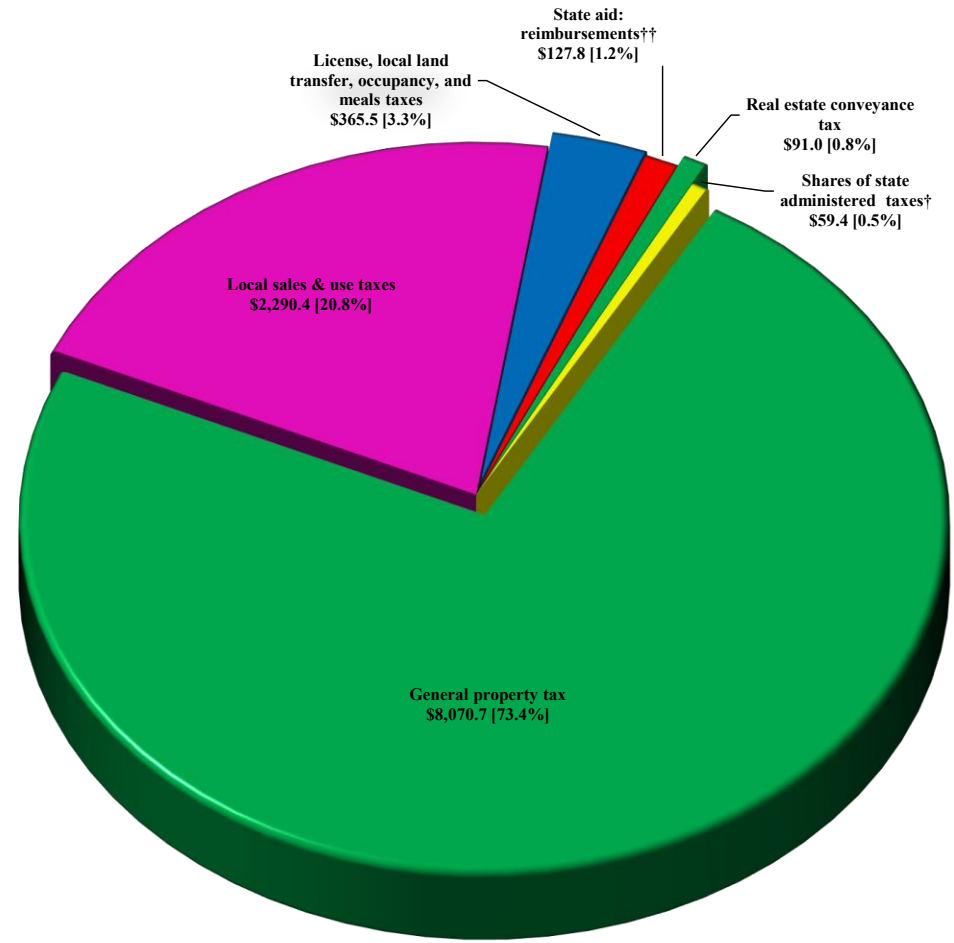
COUNTY GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2005-2006 and 2019-2020

Figure 62.3 Fiscal Year 2005-2006
[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.

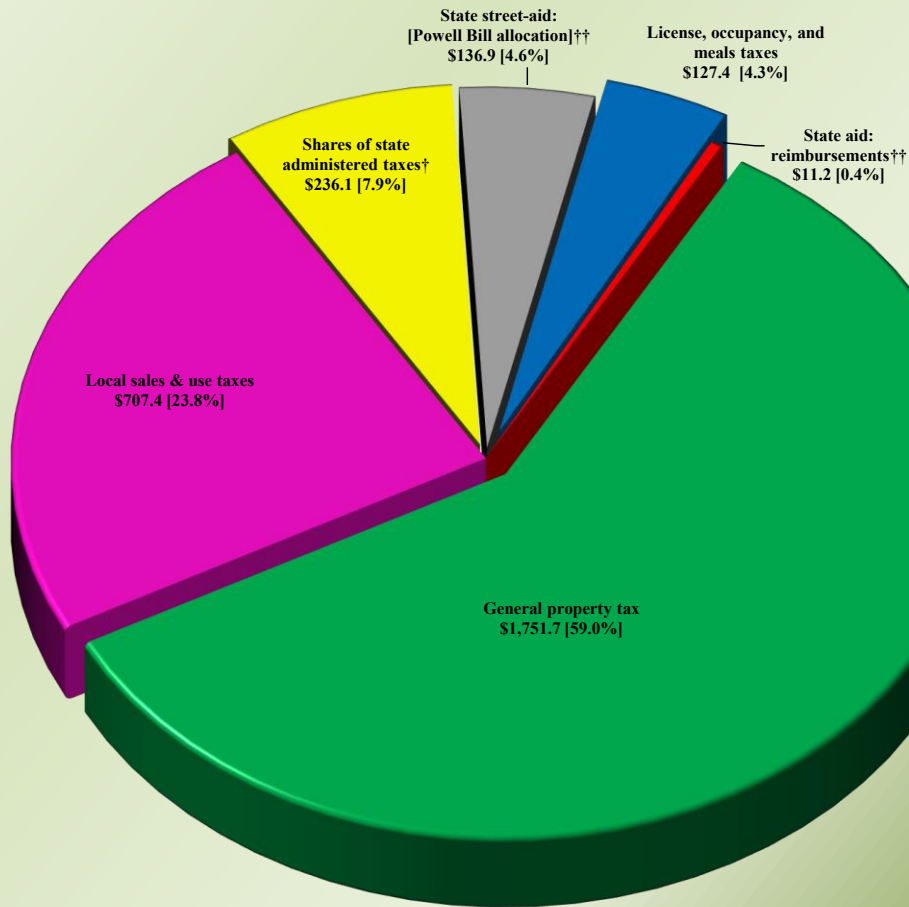
Figure 62.4 Fiscal Year 2019-2020
[amounts in \$ millions]



†,†† 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.

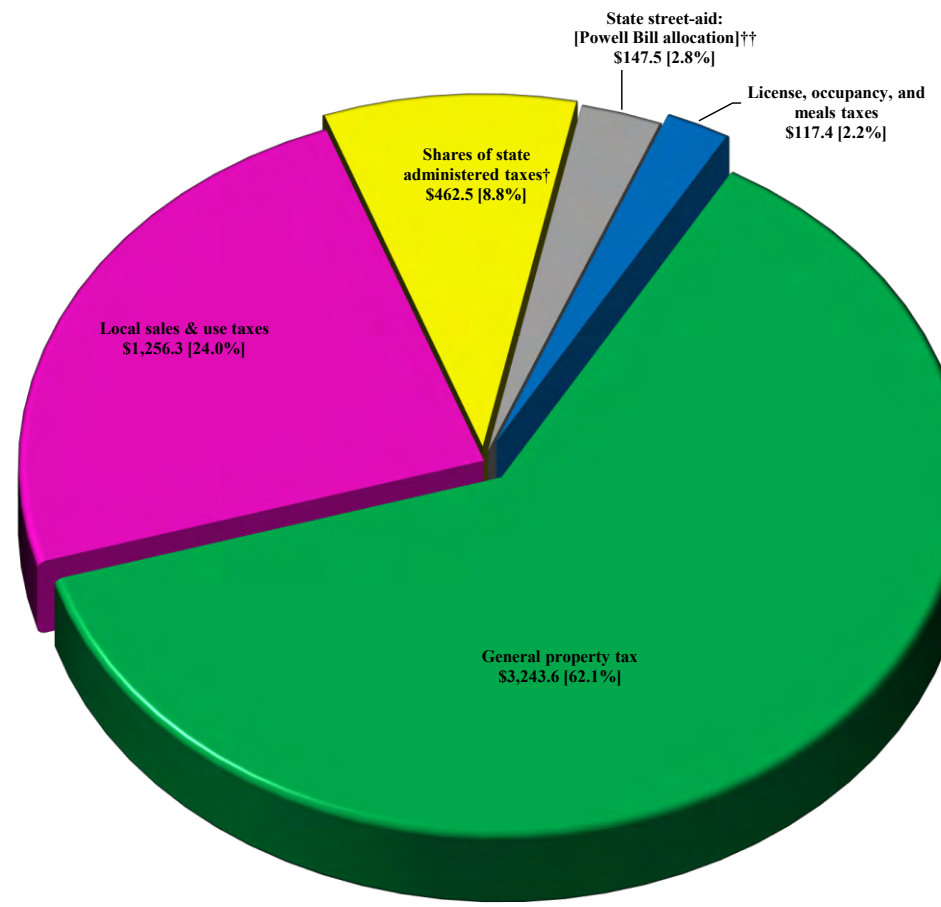
MUNICIPAL GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2005-2006 and 2019-2020

Figure 62.5 Fiscal Year 2005-2006
[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 2019-2020
[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 | | | | |
| 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 | - | 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 | |
| 2019-20. | 3,002,925 | 14,704,390 | 4,335,013 | 15,199,184 | - | 663,589 | 2,898 | 68,719 | 21,419,447 | 59,396,165 | 4,335,013 | 24,884,496 | - | 330,374,541 | 16,469,590 | 38,238,733 | 48,231,489 | 147,544,576 | 610,078,438 | 669,474,603 | |

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 primarily for the purposes of resurfacing streets within the corporate limits of the municipality, but may also be used for maintaining, repairing, constructing, reconstructing, or widening of local streets that are the responsibility of the municipalities, in addition to the planning, construction and maintenance of certain 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. Effective for fiscal year 2015-16, the General Assembly ratified SL 2015-241, which stabilized the program's funding by appropriating the amount of funds to be disbursed.

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.]

Figure 63.1 Components of County Portions of State Shared Taxes

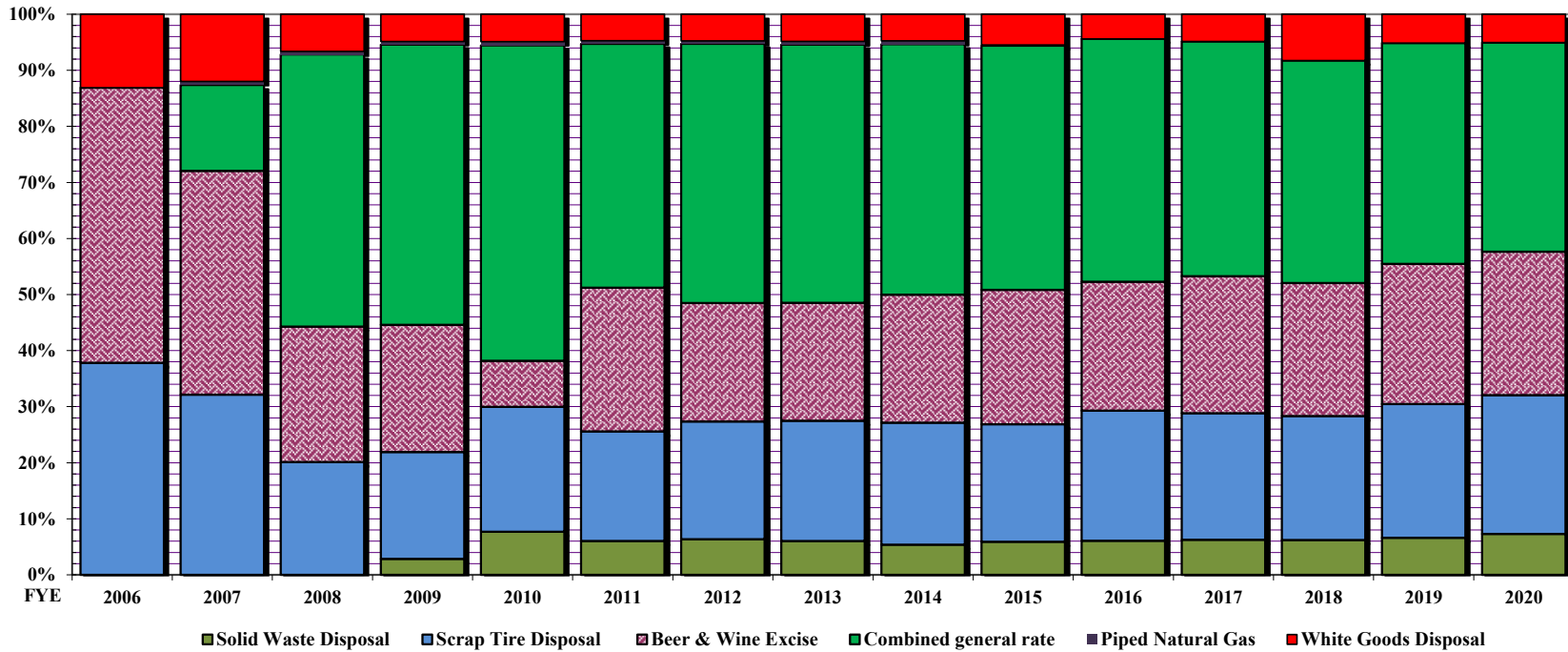


Figure 63.2 Components of Municipal Portions of State Shared Taxes

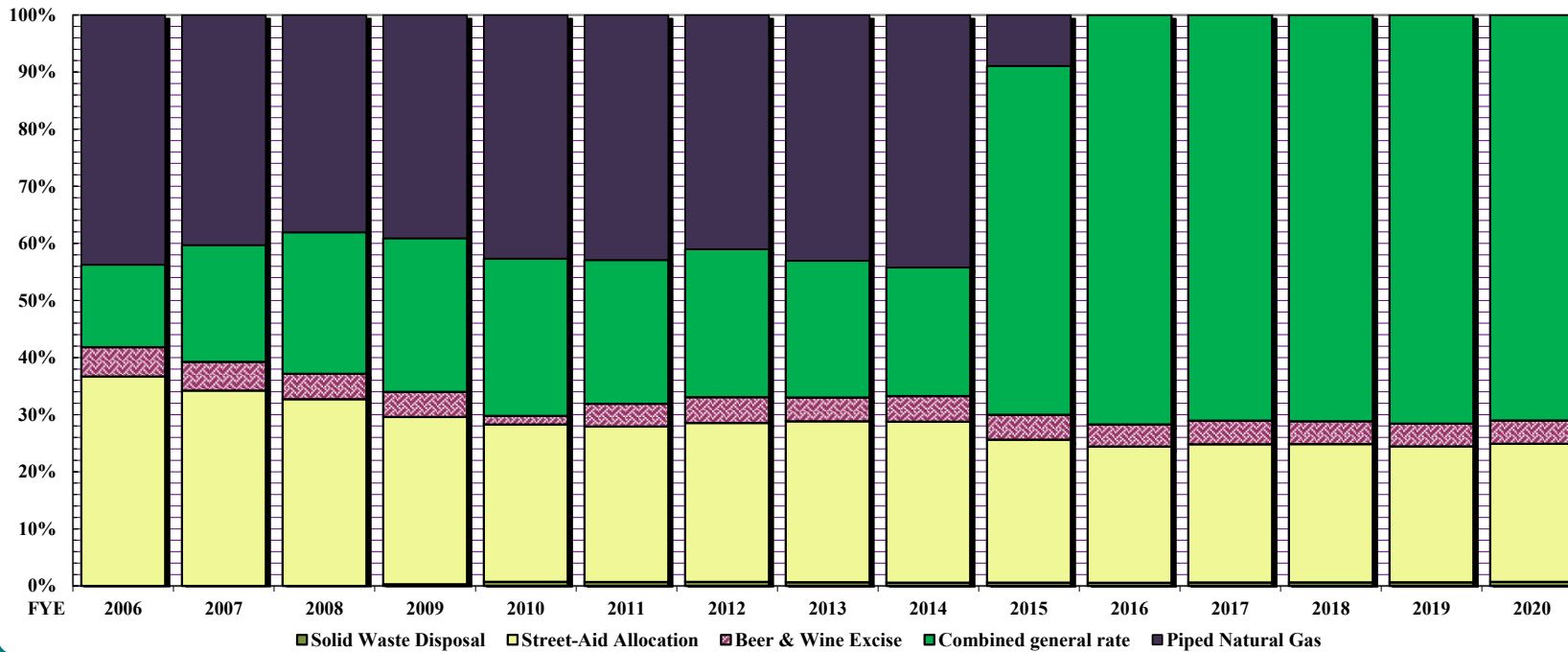


TABLE 64. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

| 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 | |
| [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | |
| 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 |
| 2019-20..... | - | - | - | - | - | 127,821,774 | 127,821,774 | - | - | - | - | - | - | 127,821,774 |

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 | - | 2019-20 | - |
| 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 2019-2020

| Counties | Locally Levied Taxes: | | | | | | | Excise tax on conveyances††† | State aid: | | County Shares of State Levied Taxes: | | | | | | | Total |
|------------|---|---|---------------|-----------|----------------|------------|--|------------------------------|--|--------------------------|--------------------------------------|-------------------------|--------------------------|---|----------------------------------|-----------------------------------|---------------------------------|-------------|
| | Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use | | | | | | | | Statutory hold harmless Medicaid § 105-523 | Solid waste disposal tax | Beer and wine excise taxes | Scrap tire disposal tax | White goods disposal tax | Sales and Use tax: 7% combined general rate | | | | |
| | County-wide property tax | Taxes collected during fiscal year 2018-2019 according to tax type††: | | | | | County share: local government sales taxes [see notes a,b,c] | | | | | | | Electricity† § 105-164.44K | Piped natural gas† § 105-164.44L | Telecommunications† § 105-164.44F | Video programming § 105-164.44I | |
| | | License | Land Transfer | Meals | Gross Receipts | Occupancy | | | | | | | | | | | | |
| Alamance | 98,555,432 | 88,632 | - | - | 52,337 | 962,310 | 32,347,501 | 946,116 | 39,212 | 59,475 | 268,941 | 235,272 | 56,126 | - | - | - | 183,809 | 133,795,163 |
| Alexander | 21,172,367 | 9,840 | - | - | - | - | 9,040,056 | 107,684 | 1,293,759 | 34,481 | 155,578 | 54,319 | 16,912 | - | - | - | 151,767 | 32,036,763 |
| Alleghany | 10,485,193 | 3,475 | - | - | - | 80,471 | 2,436,758 | 68,068 | 190,071 | 9,170 | 41,389 | 16,196 | 5,043 | - | - | - | 93,936 | 13,429,770 |
| Anson | 15,630,064 | 1,055 | - | - | - | 35,667 | 4,010,494 | 81,887 | - | 14,310 | - | 35,948 | - | - | - | - | 20,242 | 19,829,667 |
| Ashe | 18,520,060 | 7,273 | - | - | 1,688 | 300,956 | 7,904,376 | 181,232 | - | 23,404 | - | 39,106 | 12,177 | - | - | - | 74,610 | 27,064,881 |
| Avery | 22,278,233 | 7,280 | - | - | - | - | 6,146,053 | 316,380 | 283,397 | 14,526 | - | 25,586 | 7,967 | - | - | - | 46,307 | 29,125,730 |
| Beaufort | 37,201,927 | 2,370 | - | - | 30,321 | - | 10,088,762 | 195,658 | - | 32,771 | 147,815 | 67,380 | 20,978 | - | - | - | 109,786 | 47,897,768 |
| Bertie | 11,453,165 | 4,023 | - | - | 23 | - | 2,789,297 | 42,126 | - | 13,135 | 59,084 | 28,002 | - | - | - | - | 2,946 | 14,391,800 |
| Bladen | 24,479,935 | 955 | - | - | - | - | 6,814,032 | 79,909 | - | 25,514 | - | 49,030 | 15,265 | - | - | - | 35,981 | 31,500,622 |
| Brunswick | 140,970,365 | 64,344 | - | - | - | 1,728,904 | 28,306,938 | 2,225,954 | 4,222,347 | 66,224 | 300,885 | 192,664 | 60,025 | - | - | - | 407,169 | 178,545,818 |
| Buncombe | 207,810,654 | 199,675 | - | - | 988,951 | 25,339,145 | 96,777,042 a | 2,683,925 | - | 139,471 | 627,163 | 369,833 | 115,155 | - | - | - | 1,321,438 | 336,372,452 |
| Burke | 50,242,532 | 17,274 | - | - | 37,534 | 572,103 | 16,397,174 | 309,149 | 1,026,552 | 56,975 | 257,388 | 129,478 | - | - | - | - | 232,766 | 69,278,924 |
| Cabarrus | 179,130,531 | 551,452 | - | - | 346,243 | 5,711,875 | 53,377,279 | 2,191,796 | 3,612,732 | 52,182 | - | 295,364 | - | - | - | - | 513,706 | 245,783,160 |
| Caldwell | 48,099,563 | 29,245 | - | - | 4,195 | 139,971 | 12,377,202 | 327,339 | 538,461 | 42,082 | - | 118,173 | 36,792 | - | - | - | 345,021 | 62,058,044 |
| Camden | 8,373,618 | 5,225 | 740,843 | - | 582 | 44,597 | 2,343,091 | 76,459 | 508,990 | 9,935 | 44,929 | 14,838 | 4,621 | 663,589 | 2,898 | 68,719 | 38,242 | 12,941,174 |
| Carteret | 47,045,685 | 38,255 | - | - | 108,130 | 7,716,833 | 19,227,125 | 906,651 | 1,343,526 | 38,371 | 173,384 | 100,148 | 31,183 | - | - | - | 389,294 | 77,118,585 |
| Caswell | 12,428,031 | 350 | - | - | - | - | 4,540,704 | 54,033 | 331,128 | 20,396 | 92,404 | 33,448 | - | - | - | - | 12,689 | 17,513,184 |
| Catawba | 106,056,401 | 29,090 | - | - | 222,714 | - | 39,272,415 | 880,644 | 557,144 | 82,052 | 370,713 | 224,495 | 69,902 | - | - | - | 533,218 | 148,298,786 |
| Chatham | 77,714,785 | 21,586 | - | - | 20,789 | 139,165 | 15,827,548 | 875,886 | 3,150,623 | 55,102 | 249,500 | 104,830 | 32,649 | - | - | - | 194,319 | 98,386,783 |
| Cherokee | 17,240,495 | 5,775 | - | - | 5,697 | 406,680 | 8,393,507 | 194,508 | - | 24,502 | 110,821 | 41,422 | - | - | - | - | 45,110 | 26,468,517 |
| Chowan | 11,167,500 | 4,140 | 489,974 | - | 7,174 | 183,521 | 3,247,585 | 56,526 | 45,887 | 9,090 | 41,002 | 20,138 | - | - | - | - | 13,448 | 15,285,985 |
| Clay | 8,564,561 | 5,100 | - | - | - | 39,344 | 3,127,033 | 100,780 | 137,004 | 10,726 | 48,542 | 16,481 | 5,133 | - | - | - | 20,466 | 12,075,170 |
| Cleveland | 67,677,513 | 19,840 | - | - | 61,998 | 789,498 | 19,911,208 | 324,146 | - | 55,445 | - | 140,427 | 43,725 | - | - | - | 247,710 | 89,271,511 |
| Columbus | 30,713,097 | 17,990 | - | - | 29,501 | 193,029 | 10,401,040 | 94,903 | - | 38,435 | - | 80,151 | 24,952 | - | - | - | 103,143 | 41,696,240 |
| Craven | 52,797,233 | 54,638 | - | - | 122,309 | 2,112,498 | 19,813,118 | 553,525 | 2,153,764 | 42,465 | 191,677 | 146,993 | 33,346 | - | - | - | 259,673 | 78,281,238 |
| Cumberland | 188,942,689 | 221,111 | - | 7,295,933 | 914,039 | 7,228,557 | 57,894,054 | 1,701,548 | - | 84,189 | 380,596 | 469,796 | 146,285 | - | - | - | 451,664 | 265,730,462 |
| Currituck | 31,539,074 | 474,849 | 4,492,630 | - | - | 12,475,908 | 11,444,775 | 535,087 | 404,322 | 25,751 | 116,554 | 38,298 | 11,927 | - | - | - | 314,786 | 61,873,961 |
| Dare | 63,991,021 | 57,345 | 7,479,964 | 2,686,927 | - | 30,637,180 | 21,502,578 c | 770,110 | 84,880 | 17,289 | 78,094 | 52,401 | - | - | - | - | 109,729 | 127,467,518 |
| Davidson | 79,637,091 | 7,370 | - | - | 65,656 | - | 32,784,016 | 716,469 | 2,584,642 | 102,005 | 461,044 | 238,034 | 74,119 | - | - | - | 753,154 | 117,423,600 |
| Davie | 35,002,213 | 19,457 | - | - | 3,360 | 144,440 | 9,746,359 | 272,928 | 1,053,651 | 32,266 | 11,526 | 60,880 | 18,956 | - | - | - | 104,702 | 46,470,739 |
| Duplin | 33,496,679 | 18,670 | - | - | 15,348 | 293,465 | 12,076,713 | 115,838 | 1,108,344 | 43,281 | - | 84,811 | 5,942 | - | - | - | 19,741 | 47,278,833 |
| Durham | 313,664,810 | 1,817,991 | - | - | 497,698 | 13,389,189 | 77,005,562 b | 4,020,994 | 5,197,314 | 40,062 | 179,922 | 440,050 | 99,736 | - | - | - | 414,726 | 416,768,055 |
| Edgecombe | 30,614,445 | 26,899 | - | - | 7,408 | 94,471 | 10,475,021 | 90,966 | - | 20,653 | 93,036 | 74,975 | 17,019 | - | - | - | 41,369 | 41,556,263 |
| Forsyth | 282,021,388 | 246,600 | - | - | 1,971,203 | 6,562,411 | 70,678,086 | 2,852,369 | 368,194 | 58,625 | 264,600 | 533,031 | - | - | - | - | 504,476 | 366,060,984 |
| Franklin | 48,065,543 | 2,620 | - | - | - | 71,289 | 15,033,134 | 535,289 | 1,567,210 | 56,498 | 255,180 | 96,016 | 29,904 | - | - | - | 114,590 | 65,827,274 |

a Includes \$21,470,248.17 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, \$32,603,418.10.

c Excludes the following amount for Beach Nourishment in Dare County: \$223.54.

† 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 | | | | | | | | Statutory hold harmless Medicaid § 105-523 | Solid waste disposal tax | Beer and wine excise taxes | Scrap tire disposal tax | White goods disposal tax | Sales and Use tax: 7% combined general rate | | | | |
| | County-wide property tax | Taxes collected during fiscal year 2018-2019 according to tax type††: | | | | | County share: local government sales taxes [see notes a,b,c] | | | | | | | Electricity† § 105-164.44K | Piped natural gas† § 105-164.44L | Telecommunications† § 105-164.44F | | Video programming § 105-164.44I |
| | | License | Land Transfer | Meals | Gross Receipts | Occupancy | | | | | | | | | | | | |
| [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | | |
| Gaston | 166,214,707 | 400,664 | - | - | 233,013 | 1,703,856 | 48,444,048 | 1,510,771 | 1,570,260 | 77,606 | 350,162 | 312,803 | 97,404 | - | - | - | 384,586 | 221,299,880 |
| Gates | 7,438,585 | 1,825 | - | - | - | - | 2,467,242 | 31,226 | 468,815 | 11,222 | 50,649 | 17,144 | 1,450 | - | - | - | 1,212 | 10,489,370 |
| Graham | 7,556,735 | 4,320 | - | - | - | 266,860 | 2,394,679 | 39,084 | - | 7,644 | - | 12,354 | 3,846 | - | - | - | 3,499 | 10,289,021 |
| Granville | 41,118,769 | 8,229 | - | - | - | 287,488 | 9,250,552 | 305,320 | 2,311,262 | 36,568 | 165,204 | 85,960 | 26,766 | - | - | - | 65,387 | 53,661,506 |
| Greene | 9,043,610 | 5,876 | - | - | - | - | 4,291,181 | 30,843 | 465,721 | 18,028 | 80,985 | 29,955 | - | - | - | - | 89,522 | 14,055,720 |
| Guilford | 383,610,548 | 145,233 | - | - | 934,145 | 6,588,717 | 96,888,206 | 4,072,078 | 241,330 | 90,157 | 406,872 | 755,937 | 64,053 | - | - | - | 706,310 | 494,503,586 |
| Halifax | 28,980,314 | 17,260 | - | - | 28,184 | 928,761 | 10,423,080 | 112,989 | - | 28,346 | 127,466 | 73,333 | - | - | - | - | 78,292 | 40,798,025 |
| Harnett | 67,686,662 | - | - | - | - | 50,830 | 30,553,044 | 738,395 | 3,850,451 | 102,722 | - | 188,425 | - | - | - | - | 181,015 | 103,351,545 |
| Haywood | 45,098,807 | 228,855 | - | - | 37,688 | 1,646,580 | 16,520,772 | 476,496 | - | 43,409 | 195,617 | 89,036 | 20,190 | - | - | - | 277,167 | 64,634,617 |
| Henderson | 90,474,414 | 16,340 | - | - | 61,383 | 2,550,107 | 27,862,654 | 951,378 | 3,366,992 | 77,253 | 349,220 | 165,392 | - | - | - | - | 457,100 | 126,332,233 |
| Hertford | 13,931,057 | 8,379 | - | - | 25,992 | 63,140 | 5,374,417 | 36,641 | - | 13,986 | 63,221 | 34,166 | - | - | - | - | 31,326 | 19,582,326 |
| Hoke | 27,974,415 | 2,284,772 | - | - | 15,837 | - | 9,863,094 | 274,824 | 1,626,461 | 46,649 | 210,941 | 76,416 | - | - | - | - | 18,422 | 42,391,832 |
| Hyde | 12,979,151 | 735 | - | - | - | 900,094 | 1,586,188 | 46,119 | 5,351 | 5,021 | 22,357 | 7,474 | - | - | - | - | 2,577 | 15,555,066 |
| Iredell | 136,908,499 | 78,506 | - | - | 276,812 | - | 40,837,643 | 1,946,991 | 2,782,867 | 102,588 | 462,512 | 252,721 | 78,700 | - | - | - | 438,058 | 184,165,897 |
| Jackson | 36,468,803 | 27,704 | - | - | 28,328 | 1,174,014 | 14,893,626 | 618,538 | 1,376,812 | 38,220 | 172,520 | 62,116 | 19,340 | - | - | - | 58,985 | 54,939,007 |
| Johnston | 157,612,329 | 75,619 | - | - | - | 1,046,476 | 45,323,465 | 1,958,159 | 4,229,983 | 134,828 | 611,929 | 281,511 | 87,688 | - | - | - | 332,455 | 211,694,441 |
| Jones | 6,870,482 | 2,410 | - | - | 107 | - | 2,166,429 | 26,519 | - | 8,110 | 36,654 | 14,434 | - | - | - | - | 4,619 | 9,129,763 |
| Lee | 46,524,183 | 4,494 | - | - | 95,838 | 270,577 | 15,180,230 | 328,092 | - | 28,135 | 64,434 | 85,972 | 26,775 | - | - | - | 184,074 | 62,790,804 |
| Lenoir | 35,123,119 | 16,400 | - | - | 40,522 | 225,597 | 11,885,616 | 100,550 | - | 31,749 | 142,868 | 80,860 | - | - | - | - | 138,519 | 47,785,800 |
| Lincoln | 65,706,670 | 33,120 | - | - | 44,939 | 151,311 | 24,407,171 | 773,747 | 1,344,819 | 70,434 | 319,066 | 119,747 | 37,293 | - | - | - | 200,508 | 93,208,823 |
| Macon | 30,488,570 | 97,670 | - | - | 31,496 | 1,011,827 | 10,868,500 | 436,410 | - | 29,505 | - | 51,046 | 15,896 | - | - | - | 75,946 | 43,106,867 |
| Madison | 12,337,043 | 8,700 | - | - | - | 385,138 | 4,235,803 | 108,133 | 200,308 | 17,837 | - | 31,690 | - | - | - | - | 15,106 | 17,339,758 |
| Martin | 16,145,184 | 4,960 | - | - | 11,615 | 330,785 | 5,132,500 | 39,678 | - | 14,073 | 63,325 | 33,060 | - | - | - | - | 30,861 | 21,806,040 |
| McDowell | 26,201,315 | 9,905 | - | - | - | 591,010 | 11,211,198 | 169,006 | 435,705 | 35,241 | - | 65,733 | 20,466 | - | - | - | 153,712 | 38,893,292 |
| Mecklenburg | 1,147,618,997 | 255,599 | - | - | 36,610,736 | 5,983,108 | 64,457,020 | 268,324,397 | b 17,203,033 | 57,400 | 261,922 | 1,539,442 | 130,463 | - | - | - | 613,276 | 1,543,055,393 |
| Mitchell | 10,691,687 | 6,120 | - | - | - | 66,331 | 3,859,955 | 63,269 | - | 12,004 | - | 21,610 | 6,728 | - | - | - | 46,183 | 14,773,887 |
| Montgomery | 20,272,689 | 10,200 | - | - | 590 | 42,208 | 5,797,851 | 164,214 | 73,761 | 19,037 | 85,750 | 39,277 | - | - | - | - | 16,761 | 26,522,338 |
| Moore | 70,529,509 | 40,570 | - | - | 86,554 | 1,885,704 | 23,152,392 | 943,363 | 3,046,161 | 46,147 | 208,907 | 140,374 | 43,718 | - | - | - | 14,526 | 100,137,924 |
| Nash | 53,117,105 | 171,559 | - | - | 90,073 | 1,738,285 | 16,259,903 | 318,819 | - | 39,951 | 180,249 | 135,179 | 42,088 | - | - | - | 179,423 | 72,272,633 |
| New Hanover | 195,145,590 | 683,750 | - | - | 893,850 | 7,119,680 | 79,205,973 | 3,056,605 | 1,574,835 | 94,423 | 427,680 | 328,577 | 102,319 | - | - | - | 1,114,801 | 289,748,083 |
| Northampton | 19,804,014 | 4,093 | - | - | - | 83,171 | 2,976,926 | 74,466 | - | 13,976 | 62,808 | 29,363 | - | - | - | - | 5,597 | 23,054,414 |
| Onslow | 101,726,221 | 10,180 | - | - | 434,076 | 2,776,596 | 45,733,048 | 1,468,734 | 7,103,848 | 109,808 | 497,254 | 281,317 | 63,776 | - | - | - | 887,438 | 161,092,296 |
| Orange | 163,647,221 | 477,205 | - | - | 95,976 | 1,671,718 | 22,935,212 | b 1,298,201 | 8,501,569 | 52,857 | 237,917 | 205,582 | 64,027 | - | - | - | 259,632 | 199,447,116 |
| Pamlico | 10,842,646 | 3,885 | - | - | - | - | 3,108,348 | 69,173 | 204,015 | 7,531 | 34,039 | 18,931 | 5,895 | - | - | - | 9,520 | 14,303,982 |
| Pasquotank | 25,718,237 | 10,015 | 1,366,860 | - | 104,569 | 697,858 | 10,245,053 | 188,002 | 22,057 | 21,126 | 95,066 | 56,483 | - | - | - | - | 212,262 | 38,737,588 |

b Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$60,709,345.11; Orange County, \$7,420,651.22.

TABLE 65. -Continued

| Counties | Locally Levied Taxes: Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use | | | | | | | Excise tax on conveyances††† | County Shares of State Levied Taxes: | | | | | | | | | Total |
|--------------|--|---|---------------|------------|----------------|-------------|--|------------------------------|---|---------------------------------|-----------------------------------|--------------------------------|---------------------------------|---|---|--|--|----------------|
| | County-wide property tax [S] | Taxes collected during fiscal year 2018-2019 according to tax type††: | | | | | County share: local government sales taxes [see notes a,b,c] [S] | | 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 | | | | |
| | | License | Land Transfer | Meals | Gross Receipts | Occupancy | | | | | | | | Electricity† § 105-164.44K [S] | Piped natural gas† § 105-164.44L [S] | Telecommunications† § 105-164.44F [S] | Video programming § 105-164.44I [S] | |
| | | [S] | [S] | [S] | [S] | [S] | | | | | | | | | | | | |
| Pender | 49,909,130 | 13,549 | - | - | - | 28,089 | 14,838,773 | 726,794 | 956,303 | 51,977 | 235,599 | 87,762 | - | - | - | 266,612 | 67,114,587 | |
| Perquimans | 9,908,889 | 11,194 | 406,048 | - | - | 10,644 | 2,339,941 | 57,161 | 387,806 | 10,448 | 46,961 | 19,387 | - | - | - | 17,079 | 13,215,559 | |
| Person | 32,888,751 | 21,935 | - | - | 16,844 | 282,990 | 8,930,433 | 149,263 | 268,757 | 30,471 | 137,750 | 56,939 | 17,729 | - | - | 56,739 | 42,858,601 | |
| Pitt | 102,585,056 | 8,055 | - | - | 353,579 | 2,641,175 | 33,019,914 | 815,777 | 2,262,278 | 61,177 | 275,651 | 253,064 | 78,790 | - | - | 357,941 | 142,712,456 | |
| Polk | 16,839,528 | 5,110 | - | - | - | 289,106 | 4,443,424 | 178,788 | 682,914 | 17,138 | - | 30,481 | 9,492 | - | - | 21,411 | 22,517,392 | |
| | | | | | | | | | | | | | | | | | | |
| Randolph | 74,644,080 | 121,829 | - | - | 47,222 | 1,149,609 | 27,609,130 | 545,777 | 2,636,704 | 85,041 | - | 204,322 | - | - | - | 313,272 | 107,356,985 | |
| Richmond | 28,552,916 | 8,185 | - | - | 34,194 | 478,100 | 7,702,103 | 97,939 | - | 25,913 | 73,585 | 64,121 | 19,963 | - | - | 189,002 | 37,246,022 | |
| Robeson | 55,400,746 | 38,559 | - | - | 62,029 | - | 26,286,915 | 180,090 | - | 90,502 | - | 186,978 | - | - | - | 179,648 | 82,425,467 | |
| Rockingham | 53,223,888 | 67,200 | - | - | 36,312 | 418,497 | 16,585,010 | 295,410 | - | 51,507 | 232,416 | 130,105 | 40,508 | - | - | 211,436 | 71,292,288 | |
| Rowan | 90,446,260 | 68,416 | - | - | 151,551 | 1,042,457 | 27,892,885 | 645,608 | - | 74,449 | 335,887 | 201,069 | 45,605 | - | - | 358,522 | 121,262,710 | |
| | | | | | | | | | | | | | | | | | | |
| Rutherford | 47,106,510 | 10,450 | - | - | 29,889 | 1,592,537 | 15,857,584 | 314,627 | - | 47,139 | - | 97,037 | 30,212 | - | - | 34,804 | 65,120,789 | |
| Sampson | 40,445,077 | 18,120 | - | - | 20,553 | 199,177 | 14,170,139 | 141,820 | - | 49,772 | - | 90,855 | - | - | - | 43,589 | 55,179,103 | |
| Scotland | 22,227,135 | 14,220 | - | - | 29,949 | 371,386 | 6,698 | 66,698 | - | 17,513 | 78,959 | 50,741 | 7,754 | - | - | 49,822 | 30,468,129 | |
| Stanly | 33,779,567 | 48,810 | - | - | 33,851 | 332,201 | 12,902,318 | 288,827 | 712,803 | 31,376 | 141,377 | 89,648 | 27,915 | - | - | 135,571 | 48,524,264 | |
| Stokes | 26,938,486 | 24,210 | - | - | - | - | 9,912,425 | 133,726 | 1,353,014 | 36,915 | 165,852 | 65,995 | 20,545 | - | - | 96,072 | 38,747,240 | |
| | | | | | | | | | | | | | | | | | | |
| Surry | 36,135,623 | 34,050 | - | - | 34,348 | 111,256 | 20,131,206 | 212,871 | - | 53,339 | 239,854 | 103,879 | - | - | - | 191,421 | 57,247,847 | |
| Swain | 6,105,684 | 8,460 | - | - | - | 1,009,426 | 4,227,650 | 67,470 | 255,790 | 12,417 | - | 20,599 | 6,411 | - | - | 29,799 | 11,743,706 | |
| Transylvania | 37,931,888 | - | - | - | - | 924,270 | 8,844,600 | 368,588 | 1,000,691 | 25,018 | 112,929 | 49,634 | - | - | - | 99,272 | 49,356,890 | |
| Tyrrell | 3,796,292 | 1,205 | - | - | - | 5,268 | 855,905 | 22,085 | 118,061 | 3,278 | 14,740 | 6,063 | 1,887 | - | - | 509 | 4,825,293 | |
| Union | 197,207,056 | 58,020 | - | - | 279,088 | - | 49,111,100 | 2,529,593 | 10,385,808 | 71,177 | 321,084 | 328,440 | 74,420 | - | - | 463,271 | 260,829,057 | |
| | | | | | | | | | | | | | | | | | | |
| Vance | 25,009,769 | 15,163 | - | - | 30,342 | 402,028 | 9,460,630 | 104,304 | - | 28,910 | 131,071 | 64,711 | 20,152 | - | - | 116,057 | 35,383,137 | |
| Wake | 1,106,455,555 | 517,854 | - | - | 30,961,199 | 5,541,794 | 29,328,077 | 187,923,095 b | 26,462,309 | 196,706 | 886,345 | 1,512,112 | 470,916 | - | - | 1,486,609 | 1,407,405,399 | |
| Warren | 19,472,308 | 1,395 | - | - | - | - | 3,876,707 | 119,368 | - | 17,237 | 77,561 | 28,536 | 8,883 | - | - | 10,866 | 23,612,860 | |
| Washington | 8,370,949 | 36,436 | - | - | - | 146,847 | 2,557,410 | 19,003 | - | 7,447 | 33,458 | 17,308 | 5,387 | - | - | 11,889 | 11,206,133 | |
| Watauga | 37,651,205 | 11,670 | - | - | 71,312 | 1,837,552 | 14,021,135 | 623,217 | 2,562,206 | 33,825 | - | 80,746 | 25,144 | - | - | 306,196 | 57,224,208 | |
| | | | | | | | | | | | | | | | | | | |
| Wayne | 58,272,225 | 57,785 | - | - | 77,168 | 214,829 | 25,185,007 | 418,128 | - | 79,533 | 133,168 | 176,788 | 55,044 | - | - | 450,381 | 85,120,056 | |
| Wilkes | 38,552,963 | 10,010 | - | - | - | - | 18,416,797 | 253,435 | 100,804 | 58,579 | 263,566 | 99,195 | 22,502 | - | - | 208,370 | 57,986,221 | |
| Wilson | 51,990,720 | 32,363 | - | - | 123,514 | 1,372,961 | 16,508,511 | 282,088 | - | 26,170 | 118,400 | 116,191 | 36,176 | - | - | 63,121 | 70,670,214 | |
| Yadkin | 20,389,095 | 15,180 | - | - | 1,533 | 26,620 | 7,700,642 | 101,115 | 936,759 | 29,654 | 133,612 | 54,112 | 16,846 | - | - | 71,330 | 29,476,497 | |
| Yancey | 14,047,236 | 7,740 | - | - | - | 102,959 | 4,268,130 | 104,953 | 132,227 | 15,939 | - | 26,138 | 5,926 | - | - | 64,428 | 18,775,676 | |
| All counties | 8,070,676,367 | 10,524,119 | 14,976,319 | 77,554,795 | 22,044,665 | 262,423,277 | 2,290,351,502 | 90,992,099 | 127,821,774 | 4,335,013 | 15,199,184 | 14,704,390 | 3,002,925 | 663,589 | 2,898 | 68,719 | 21,419,447 | 11,026,761,082 |

b Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Wake, \$96,201,752.89.

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, 2019, 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 2019, 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-1-19 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 2019 through June 2020 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 2019-2020

| 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 2018-2019 according to tax type: | | | | Municipal portion: 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 | | | | | | | | | | | | | | | |
| Alamance | 234,732 | - | - | - | - | 297,654 | 860 | 4,890 | 33,094 | 2,718 | 3,049 | 608 | 29,713 | 607,317 | |
| Burlington* | 30,477,896 | 229,165 | - | - | - | 14,150,992 | 40,722 | 230,644 | 3,045,285 | 226,930 | 660,459 | 349,438 | 1,427,685 | 50,839,216 | |
| Elon | 2,792,733 | 510 | - | - | - | 3,311,653 | 9,568 | 54,602 | 309,243 | 31,010 | 42,166 | 93,446 | 289,304 | 6,934,235 | |
| Gibsonville** | See Guilford County | | | | | | | | | | | | | | |
| Graham | 5,718,113 | 640 | - | - | - | 3,988,085 | 11,488 | 65,101 | 644,069 | 52,474 | 159,283 | 87,685 | 393,270 | 11,120,208 | |
| Green Level | 403,715 | - | - | - | - | 577,454 | 1,664 | 9,424 | 52,399 | 2,268 | 9,159 | 6,652 | 57,390 | 1,120,124 | |
| Haw River | 717,079 | - | - | - | - | 646,689 | 1,864 | 10,568 | 100,832 | 7,730 | 26,780 | 12,194 | 62,150 | 1,585,886 | |
| Mebane* | 10,839,363 | 1,030 | - | - | - | 3,551,794 | 10,451 | 59,570 | 1,108,206 | 44,121 | 80,933 | 61,547 | 360,334 | 16,117,349 | |
| Ossipee | 18,981 | - | - | - | - | 156,919 | 453 | 2,565 | 13,641 | 248 | 3,906 | 1,809 | - | 198,521 | |
| Sweptonsville | - | - | - | - | - | 385,350 | - | 6,305 | 86,633 | 11,237 | 2,085 | 4,439 | - | 496,049 | |
| Alexander | | | | | | | | | | | | | | | |
| Taylorsville | 755,117 | - | - | - | - | 673,908 | 1,625 | 9,166 | 138,561 | 2,057 | 40,735 | 30,497 | 58,276 | 1,709,942 | |
| Alleghany | | | | | | | | | | | | | | | |
| Sparta | 593,705 | 655 | - | - | - | 553,251 | 1,371 | 7,738 | 251,832 | - | 15,100 | 7,140 | 57,737 | 1,488,528 | |
| Anson | | | | | | | | | | | | | | | |
| Ansonville | 129,273 | - | - | - | - | 142,761 | 462 | 1,645 | 20,132 | - | 2,359 | 1,846 | 24,079 | 322,556 | |
| Lilesville | 91,970 | - | - | - | - | 125,816 | 407 | - | 16,713 | 3 | 5,958 | 2,023 | 17,551 | 260,441 | |
| McFarlan | 9,797 | - | - | - | - | 28,081 | - | - | 2,338 | - | 89 | - | 4,502 | 44,806 | |
| Morven | 78,571 | - | - | - | - | 114,051 | 369 | 1,315 | 17,141 | - | 5,077 | 612 | 16,309 | 233,445 | |
| Peachland | 58,911 | - | - | - | - | 96,952 | 314 | - | 13,710 | - | 5,562 | 569 | 20,435 | 196,453 | |
| Polkton | 126,565 | - | - | - | - | 650,824 | 2,082 | 11,393 | 35,826 | 1 | 8,472 | 1,428 | 74,003 | 910,595 | |
| Wadesboro | 1,966,266 | 455 | - | - | - | 1,279,783 | 4,137 | 23,338 | 278,140 | 14,844 | 30,751 | 28,727 | 167,807 | 3,794,248 | |
| Ashe | | | | | | | | | | | | | | | |
| Jefferson | 616,258 | - | - | - | - | 526,119 | 1,190 | 6,687 | 139,420 | 4,931 | 3,839 | 8,202 | 51,263 | 1,357,909 | |
| Lansing | 33,073 | - | - | - | - | 52,557 | - | - | 6,370 | - | 1,253 | 264 | 5,759 | 99,275 | |
| West Jefferson | 1,728,834 | 655 | - | - | 72,400 | 439,412 | 996 | 5,634 | 187,652 | 3,182 | 14,534 | 656 | 43,709 | 2,497,663 | |
| Avery | | | | | | | | | | | | | | | |
| Banner Elk | 1,302,237 | 350 | - | - | 497,665 | 478,018 | 875 | 4,981 | 94,943 | 6,887 | 16,829 | 5,906 | 41,038 | 2,449,728 | |
| Beech Mountain** | See Watauga County | | | | | | | | | | | | | | |
| Crossnore | 34,050 | - | - | - | - | 85,936 | 158 | - | 8,249 | - | 1,468 | 498 | 7,857 | 138,216 | |
| Elk Park | 68,188 | 45 | - | - | - | 189,319 | 346 | 1,231 | 15,975 | - | 2,753 | 3,479 | 12,973 | 294,310 | |
| Grandfather Village | - | - | - | - | - | 10,418 | - | 108 | 29,537 | - | 164 | 76 | - | 40,302 | |
| Newland | 352,738 | 1,308 | - | - | - | 296,837 | - | 3,054 | 86,237 | 3,127 | 15,742 | 3,856 | 25,280 | 788,178 | |
| Seven Devils** | See Watauga County | | | | | | | | | | | | | | |
| Sugar Mountain | 1,273,736 | - | - | - | 287,054 | 82,367 | 151 | 852 | 138,660 | 216 | 1,315 | 7,016 | 26,231 | 1,817,596 | |
| Beaufort | | | | | | | | | | | | | | | |
| Aurora | 149,645 | - | - | - | - | 147,625 | 375 | 2,116 | 28,614 | - | 6,091 | 2,426 | 23,568 | 360,461 | |
| Bath | 116,276 | - | - | - | - | 71,066 | 181 | 1,019 | 4,700 | - | 5,549 | 285 | 7,704 | 206,782 | |
| Belhaven | 637,458 | - | - | - | - | 478,094 | 1,215 | 6,860 | 83,178 | - | 18,746 | 6,476 | 56,876 | 1,288,903 | |
| Chocowinity | 380,355 | 2,545 | - | - | - | 246,323 | 626 | 3,540 | 50,897 | - | 14,672 | - | 26,537 | 725,496 | |
| Pantego | 34,282 | - | - | - | - | 52,596 | 134 | 757 | 10,714 | - | 7,305 | 10 | 6,397 | 112,193 | |
| Washington | 4,580,051 | 87,322 | - | 25,907 | 438,325 | 2,809,428 | 7,135 | 40,236 | 1,020,829 | 43,154 | 106,899 | 80,733 | 273,477 | 9,513,497 | |
| Washington Park | 154,355 | - | - | - | - | 128,957 | 328 | 1,849 | 6,241 | 1,979 | 3,368 | 2,330 | 14,287 | 313,694 | |
| Bertie | | | | | | | | | | | | | | | |
| Askewville | 22,758 | - | - | - | - | 54,268 | 175 | 989 | 8,020 | - | 622 | 699 | 8,046 | 95,578 | |
| Aulander | 271,700 | 3,220 | - | - | - | 193,813 | 624 | 3,518 | 53,349 | - | 6,711 | 4,156 | 27,045 | 564,137 | |
| Colerain | 60,734 | - | - | - | - | 44,284 | 143 | 804 | 12,208 | - | 3,658 | 2,190 | 4,207 | 128,229 | |
| Kelford | 26,721 | - | - | - | - | 54,187 | 175 | 989 | 7,754 | - | 1,204 | - | 8,189 | 99,219 | |
| Lewiston-Woodville | 132,258 | - | - | - | - | 120,967 | 390 | 2,202 | 18,649 | 322 | 4,664 | 487 | 14,426 | 294,365 | |
| Powellsville | 25,791 | - | - | - | - | 59,465 | 191 | 1,080 | 7,413 | - | 1,832 | 1,355 | 6,893 | 104,021 | |
| Roxobel | 24,525 | - | - | - | - | 51,362 | 166 | 933 | 8,942 | - | 1,893 | 661 | 8,065 | 96,547 | |
| Windsor | 196,798 | - | - | - | - | 827,674 | 2,674 | 15,170 | 113,566 | 3,853 | 21,806 | 33,548 | 96,808 | 1,311,897 | |
| Bladen | | | | | | | | | | | | | | | |
| Bladenboro | 574,399 | 6,130 | - | - | - | 231,243 | 1,309 | 2,987 | 74,304 | 1,685 | 12,722 | 11,255 | 55,563 | 971,597 | |
| Clarkton | 424,753 | - | - | - | - | 182,635 | 628 | 3,535 | 147,156 | 808 | 5,890 | 4,521 | 32,936 | 802,861 | |
| Dublin | 91,777 | - | - | - | - | 34,642 | 266 | 1,501 | 16,413 | 1,630 | 2,701 | 3,064 | 11,832 | 163,826 | |
| East Arcadia | 52,823 | - | - | - | - | 21,229 | - | 2,025 | 7,956 | - | 1,197 | 1,435 | 12,618 | 99,282 | |
| Elizabethtown | 1,730,121 | 8,343 | - | - | - | 721,080 | 2,622 | 14,731 | 259,682 | 966 | 28,281 | 28,407 | 106,161 | 2,900,394 | |
| Tar Heel | 28,745 | - | - | - | - | 10,662 | - | - | 4,456 | 20 | 1,143 | 803 | 6,059 | 51,887 | |
| White Lake | 778,764 | 4,375 | - | - | - | 313,026 | 663 | 3,759 | 93,403 | - | 5,212 | 26,750 | 24,136 | 1,250,087 | |

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 2018-2019 according to tax type: | | | | Municipal portion: 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 | 2,831,150 | 5,805 | - | - | - | 1,216,641 | 1,140 | 6,447 | 311,861 | - | 26,056 | 74,625 | 56,927 | 4,530,653 | |
| Beaufort | 4,056,438 | - | - | 2,047 | - | 1,569,882 | 3,209 | 18,155 | 327,316 | - | 29,594 | 23,947 | 118,908 | 6,149,495 | |
| Bogue | 41,587 | - | - | - | - | 18,286 | - | 3,148 | 47,581 | - | 1,101 | 4,825 | 21,133 | 137,661 | |
| Cape Carteret | 911,741 | 165 | - | - | - | 407,283 | 1,676 | 9,492 | 111,361 | 258 | 6,709 | 24,776 | 74,430 | 1,547,890 | |
| Cedar Point | 370,005 | - | - | 3,446 | - | 112,286 | 1,123 | 6,374 | 69,086 | 1,197 | 11,852 | 24,222 | 35,170 | 634,761 | |
| Emerald Isle | 4,353,989 | - | - | - | - | 2,120,990 | 2,888 | 16,331 | 469,181 | - | 27,690 | 96,408 | 145,861 | 7,233,337 | |
| Indian Beach | 1,067,412 | - | - | - | - | 482,775 | - | 546 | 87,994 | - | 2,314 | 13,330 | - | 1,654,371 | |
| Morehead City | 7,931,046 | - | - | 45,444 | - | 3,306,221 | 7,197 | 40,778 | 854,364 | 15,380 | 87,403 | 109,702 | 264,031 | 12,661,567 | |
| Newport | 1,320,999 | - | - | - | - | 587,092 | 3,635 | 20,460 | 207,143 | - | 21,912 | 36,852 | 120,770 | 2,318,864 | |
| Pelletier | 49,459 | - | - | - | - | 21,545 | - | 3,187 | 30,094 | - | 4,860 | 5,586 | 13,846 | 128,577 | |
| Pine Knoll Shores | 1,732,086 | 75 | - | - | - | 982,508 | 1,020 | 5,763 | 189,998 | - | 18,436 | 21,000 | 44,067 | 2,994,952 | |
| Caswell | | | | | | | | | | | | | | | |
| Milton | 41,624 | 726 | - | - | - | 22,809 | - | 744 | 6,570 | - | 931 | 523 | - | 73,927 | |
| Yanceyville | 332,187 | - | - | - | - | 183,752 | 1,540 | 8,697 | 90,643 | 6,287 | 11,920 | 10,566 | 39,224 | 684,816 | |
| Catawba | | | | | | | | | | | | | | | |
| Brookford | 104,341 | - | - | - | - | 104,549 | 285 | 1,613 | 10,546 | 637 | 1,003 | 3,062 | 14,511 | 240,547 | |
| Catawba | 412,324 | - | - | - | - | 169,252 | 462 | 2,611 | 40,858 | 178 | 9,920 | 3,275 | 21,021 | 659,900 | |
| Claremont | 2,354,200 | - | - | - | 10,684 | 410,987 | 1,121 | 6,353 | 376,985 | 5,908 | 25,562 | 29,577 | 43,822 | 3,265,199 | |
| Conover | 5,974,111 | 64,659 | - | 1,098 | - | 2,357,762 | 6,428 | 36,374 | 792,135 | 34,371 | 78,458 | 55,448 | 247,302 | 9,648,146 | |
| Hickory* | 30,251,000 | 190,396 | - | 201,005 | 2,177,957 | 11,403,759 | 31,102 | 176,051 | 3,128,846 | 171,059 | 372,945 | 347,373 | 1,174,341 | 49,625,833 | |
| Long View* | 1,732,364 | 553 | - | - | - | 1,350,868 | 3,703 | 20,938 | 264,047 | 21,615 | 13,723 | 16,681 | 139,685 | 3,564,176 | |
| Maiden* | 6,490,419 | - | - | 227 | - | 950,657 | 2,592 | 14,667 | 758,221 | 23,935 | 41,432 | 17,020 | 108,909 | 8,408,078 | |
| Newton | 6,396,880 | 130 | - | 29,018 | - | 3,633,747 | 9,902 | 55,957 | 797,452 | 36,578 | 120,164 | 63,385 | 372,889 | 11,516,101 | |
| Chatham | | | | | | | | | | | | | | | |
| Cary** | See Wake County | | | | | | | | | | | | | | |
| Goldston | 59,191 | - | - | - | - | 81,874 | 208 | 1,178 | 10,731 | 1,238 | 2,515 | 753 | 11,268 | 168,957 | |
| Pittsboro | 2,474,039 | 1,042 | - | - | - | 1,381,122 | 3,510 | 19,849 | 191,520 | 13,879 | 20,530 | 27,751 | 128,744 | 4,261,986 | |
| Siler City | 2,847,019 | 5,650 | - | 848 | - | 2,547,124 | 6,479 | 36,705 | 359,003 | 16,015 | 35,727 | 28,734 | 218,932 | 6,102,236 | |
| Cherokee | | | | | | | | | | | | | | | |
| Andrews | 699,964 | - | - | - | - | 615,968 | 1,405 | 7,961 | 91,047 | - | 14,390 | 4,666 | 53,971 | 1,489,373 | |
| Murphy | 903,798 | - | - | - | - | 556,225 | 1,266 | 7,131 | 36,471 | - | 33,536 | 8,336 | 55,088 | 1,601,853 | |
| Chowan | | | | | | | | | | | | | | | |
| Edenton | 2,039,186 | - | - | - | - | 801,992 | 3,548 | 19,957 | 360,924 | 9,773 | 39,462 | 20,876 | 129,069 | 3,424,787 | |
| Clay | | | | | | | | | | | | | | | |
| Hayesville | 111,001 | - | - | - | - | 42,331 | 284 | 1,600 | 22,782 | - | 15,669 | 1,133 | 12,178 | 206,978 | |
| Cleveland | | | | | | | | | | | | | | | |
| Belwood | 27,831 | - | - | - | - | 9,029 | - | - | 21,396 | - | 3,530 | 2,917 | - | 64,703 | |
| Boiling Springs | 1,127,583 | 25 | - | - | 21,370 | 439,736 | 3,558 | 20,045 | 157,964 | 8,698 | 22,548 | 27,669 | 125,142 | 1,954,338 | |
| Casar | 6,779 | - | - | - | - | 2,696 | - | 1,274 | 10,937 | - | 8,975 | - | - | 30,662 | |
| Earl | 19,046 | - | - | - | - | 7,635 | 206 | 1,162 | 5,726 | - | 2,725 | 2,225 | 6,708 | 45,433 | |
| Fallston | 21,610 | 85 | - | - | - | 8,716 | - | 2,655 | 26,751 | - | 7,166 | 3,106 | 18,469 | 88,559 | |
| Grover | 156,406 | - | - | - | 965 | 56,949 | 547 | 3,093 | 22,471 | 1,168 | 16,287 | 2,088 | 23,147 | 283,121 | |
| Kings Mountain* | 7,777,999 | 700 | - | - | 116,413 | 3,016,566 | 8,228 | 46,593 | 889,672 | 56,192 | 114,148 | 35,569 | 308,712 | 12,370,794 | |
| Kingstown | 89,032 | - | - | - | - | 34,599 | 515 | 1,174 | 17,563 | - | 2,215 | 2,057 | 14,167 | 161,322 | |
| Lattimore | 38,098 | - | - | - | - | 15,255 | 359 | - | 12,728 | - | 2,576 | 472 | 12,345 | 81,833 | |
| Lawndale | 78,418 | 60 | - | - | - | 21,444 | - | 2,612 | 18,116 | - | 22,539 | 2,849 | 18,132 | 164,170 | |
| Mooresboro | - | - | - | - | - | - | - | - | 8,740 | - | 14,983 | 972 | - | 24,696 | |
| Patterson Springs | 32,737 | - | - | - | - | 13,122 | 479 | 2,707 | 15,452 | - | 1,378 | 1,728 | - | 67,604 | |
| Polkville | 14,189 | 60 | - | - | - | 5,703 | - | 2,372 | 13,764 | - | 6,163 | 1,514 | 13,135 | 56,901 | |
| Sheby | 12,380,749 | 6,710 | - | 47,539 | 238,001 | 4,468,000 | 15,226 | 86,107 | 1,343,082 | 149,131 | 318,348 | 158,291 | 586,096 | 19,797,280 | |
| Waco | 29,116 | - | - | - | - | 11,542 | 245 | 1,381 | 7,824 | - | 3,863 | 561 | 11,545 | 66,076 | |
| Columbus | | | | | | | | | | | | | | | |
| Boardman | 3,024 | - | - | - | - | 38,392 | - | - | 6,289 | - | 497 | - | 3,737 | 51,939 | |
| Bolton | 113,884 | - | - | - | - | 173,024 | 521 | 2,942 | 22,351 | - | 2,598 | 850 | 31,658 | 347,828 | |
| Brunswick | 96,423 | 45 | - | - | - | 276,334 | 830 | 4,654 | 17,787 | 3 | 3,485 | 2,681 | 23,611 | 425,852 | |
| Cerro Gordo | 17,386 | - | - | - | - | 49,505 | 149 | - | 10,495 | - | 1,704 | 99 | 6,975 | 86,313 | |
| Chadbourne | 492,943 | 140 | - | - | - | 446,337 | 1,344 | 7,583 | 92,654 | - | 11,928 | 8,957 | 60,397 | 1,122,284 | |
| Fair Bluff | 279,197 | 40 | - | - | - | 231,038 | 696 | 3,927 | 49,322 | - | 5,954 | 2,780 | 38,890 | 611,843 | |
| Lake Waccamaw | 535,777 | 83 | - | - | - | 368,569 | 1,109 | 6,245 | 74,614 | - | 8,168 | 4,440 | 44,961 | 1,043,966 | |
| Sandyfield | 60,012 | - | - | - | - | 118,528 | - | - | 9,534 | - | 747 | 1,429 | 13,458 | 203,708 | |
| Tabor City | 1,174,524 | 110 | - | - | - | 1,069,702 | 3,236 | 18,460 | 173,593 | 142 | 13,698 | 13,346 | 114,985 | 2,581,796 | |
| Whiteville | 2,604,295 | 500 | - | - | - | 1,316,878 | 3,963 | 22,323 | 424,051 | 6,032 | 55,318 | 42,246 | 156,575 | 4,632,180 | |

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 2018-2019 according to tax type: | | | | Municipal portion: 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] | | | |
| Craven | | | | | | | | | | | | | | | |
| Bridgeton | 315,474 | - | - | - | - | 155,460 | 352 | 1,991 | 33,650 | - | 4,664 | 2,986 | 15,291 | 529,869 | |
| Cove City | 48,702 | - | - | - | - | 24,454 | - | 1,643 | 18,064 | - | 3,619 | 581 | 12,053 | 109,116 | |
| Dover | 61,787 | - | - | - | - | 29,408 | 289 | 1,630 | 12,840 | - | 4,103 | 577 | 12,170 | 122,803 | |
| Havelock | 5,208,455 | - | - | 21,132 | - | 2,714,562 | 15,104 | 85,015 | 970,033 | 3,215 | 92,697 | 85,310 | 457,668 | 9,653,191 | |
| New Bern | 15,586,644 | 135 | - | 59,209 | - | 7,807,374 | 22,903 | 129,630 | 2,069,467 | 67,120 | 199,908 | 253,349 | 863,078 | 27,058,817 | |
| River Bend | 749,115 | - | - | - | - | 395,031 | 2,287 | 12,903 | 113,915 | - | 11,853 | 54,959 | 84,892 | 1,424,955 | |
| Trent Woods | 999,032 | - | - | - | - | 527,654 | - | 16,839 | 72,796 | 5,384 | 16,700 | 18,753 | 99,655 | 1,756,812 | |
| Vanceboro | 291,519 | - | - | - | - | 153,932 | 750 | 4,237 | 47,827 | 374 | 9,962 | 3,556 | 31,883 | 544,040 | |
| Cumberland | | | | | | | | | | | | | | | |
| Eastover | 683,567 | - | - | - | - | 798,809 | - | 15,966 | 107,981 | 59 | 24,337 | 17,808 | 73,153 | 1,721,680 | |
| Falcon* | 25,990 | - | - | - | - | 80,212 | 287 | 1,677 | 14,667 | 1,951 | 1,936 | 2,303 | 11,492 | 140,516 | |
| Fayetteville | 70,491,753 | 1,312,117 | - | 727,239 | - | 45,020,867 | 158,826 | 899,042 | 9,835,501 | 347,990 | 1,018,271 | 1,942,194 | 5,228,789 | 136,982,591 | |
| Godwin | 20,935 | - | - | - | - | 29,362 | - | 585 | 5,059 | 3 | 2,655 | - | 4,143 | 62,741 | |
| Hope Mills | 5,508,141 | 15,555 | - | - | - | 3,620,498 | 12,776 | 72,374 | 631,639 | 6,103 | 54,219 | 178,954 | 424,307 | 10,524,566 | |
| Linden | 30,771 | - | - | - | - | 26,988 | 95 | 538 | 5,224 | - | 2,766 | 1,404 | 4,837 | 72,623 | |
| Spring Lake | 3,194,927 | 45,794 | - | - | - | 2,455,750 | 8,661 | 48,998 | 392,419 | - | 53,740 | 79,368 | 265,425 | 6,545,083 | |
| Stedman | 330,596 | 5,535 | - | - | - | 237,961 | 840 | - | 43,751 | - | 5,753 | 11,508 | 30,490 | 666,431 | |
| Wade | 112,528 | - | - | - | - | 120,173 | - | 2,400 | 17,045 | 12 | 4,754 | 3,952 | 16,636 | 277,501 | |
| Currituck | No incorporated towns | | | | | | | | | | | | | | |
| Dare | | | | | | | | | | | | | | | |
| Duck | 3,643,839 | - | - | - | - | 1,487,302 | 304 | 1,720 | 374,585 | - | 2,626 | 28,522 | - | 5,538,898 | |
| Kill Devil Hills | 8,864,039 | 1,600 | - | - | - | 2,862,904 | 5,520 | 31,252 | 757,874 | 4,084 | 52,618 | 173,134 | 241,387 | 12,994,412 | |
| Kitty Hawk | 4,090,134 | - | - | - | - | 1,470,438 | 2,713 | 15,355 | 409,170 | 1,731 | 22,476 | 104,088 | 105,022 | 6,221,126 | |
| Manteo | 2,197,091 | - | - | - | - | 689,465 | 1,211 | 6,860 | 205,071 | - | 14,726 | 88,980 | 33,602 | 3,237,006 | |
| Nags Head | 7,769,760 | 1,890 | - | - | - | 2,861,604 | 2,287 | 12,938 | 712,722 | 3,989 | 31,120 | 163,274 | 117,277 | 11,676,861 | |
| Southern Shores | 3,050,779 | - | - | - | - | 979,172 | 2,279 | 12,907 | 267,660 | 547 | 20,603 | 89,382 | 117,507 | 4,540,837 | |
| Davidson | | | | | | | | | | | | | | | |
| Denton | 764,683 | - | - | - | - | 410,386 | 1,210 | 6,847 | 77,208 | - | 10,158 | 10,918 | 51,377 | 1,332,787 | |
| High Point** | See Guilford County | | | | | | | | | | | | | | |
| Lexington | 10,504,469 | - | - | - | 367,932 | 4,687,133 | 13,819 | 78,060 | 1,907,326 | 160,126 | 152,927 | 110,223 | 550,383 | 18,532,398 | |
| Midway | 190,125 | - | - | - | - | 1,262,163 | 3,725 | 21,092 | 121,528 | 2,797 | 32,161 | 14,884 | - | 1,648,476 | |
| Thomasville* | 11,469,949 | 18,367 | - | - | 150,420 | 6,989,392 | 20,616 | 116,542 | 1,495,053 | 47,635 | 122,934 | 170,388 | 683,940 | 21,285,235 | |
| Wallburg | 144,187 | - | - | - | - | 816,165 | 2,409 | 13,647 | 42,101 | 782 | 20,800 | 9,626 | - | 1,049,718 | |
| Davie | | | | | | | | | | | | | | | |
| Bermuda Run | 851,734 | 502,380 | - | - | 58,011 | 303,198 | 2,035 | 11,462 | 141,527 | 5,774 | 17,576 | 37,697 | 61,896 | 1,993,291 | |
| Coolmeec | 152,545 | 63,150 | - | - | - | 56,193 | 740 | 4,185 | 35,206 | 2,696 | 7,719 | 2,957 | 27,563 | 352,953 | |
| Mocksville | 2,706,884 | 148,830 | - | 1,214 | 56,929 | 971,837 | 4,138 | 23,333 | 404,853 | 23,835 | 31,390 | 18,892 | 156,795 | 4,548,931 | |
| Duplin | | | | | | | | | | | | | | | |
| Beulaville | 461,388 | 120 | - | - | - | 369,594 | 1,017 | 5,737 | 77,852 | - | 7,943 | 6,586 | 43,798 | 974,037 | |
| Calypso | 87,840 | - | - | - | - | 152,684 | 420 | - | 45,061 | - | 2,138 | 1,679 | 19,925 | 309,747 | |
| Faison* | 333,169 | 185 | - | - | - | 270,176 | 744 | 4,198 | 66,572 | 232 | 5,671 | 868 | 31,948 | 713,761 | |
| Greenevers | 57,254 | - | - | - | - | 177,489 | - | 2,745 | 10,770 | - | 2,184 | 1,950 | 18,207 | 270,600 | |
| Harrells** | See Sampson County | | | | | | | | | | | | | | |
| Kenansville | 368,556 | - | - | - | - | 228,110 | 627 | 3,527 | 81,055 | 9,202 | 8,824 | 2,212 | 32,047 | 734,159 | |
| Magnolia | 195,910 | 2,638 | - | - | - | 267,570 | 737 | 2,622 | 28,341 | - | 4,151 | 1,355 | 34,469 | 537,793 | |
| Mount Olive** | See Wayne County | | | | | | | | | | | | | | |
| Rose Hill | 523,477 | 1,665 | - | - | - | 458,243 | 1,261 | 7,103 | 66,493 | 12 | 9,669 | 5,493 | 52,775 | 1,126,191 | |
| Teachey | 114,924 | - | - | - | - | 104,129 | 286 | - | 11,762 | - | 1,896 | 1,228 | 13,115 | 247,340 | |
| Wallace* | 1,571,201 | 745 | - | - | - | 1,106,286 | 3,051 | 17,312 | 205,013 | 519 | 21,703 | 18,525 | 114,463 | 3,058,818 | |
| Warsaw | 1,282,193 | 240 | - | 277 | - | 824,945 | 2,268 | 12,766 | 165,388 | 887 | 17,157 | 7,971 | 89,045 | 2,403,137 | |
| Durham | | | | | | | | | | | | | | | |
| Chapel Hill** | See Orange County | | | | | | | | | | | | | | |
| Durham* | 192,019,316 | 8,200 | - | 436,860 | - | 70,557,567 | 200,851 | 1,140,039 | 15,390,457 | 752,926 | 1,389,294 | 2,048,645 | 6,352,146 | 290,296,301 | |
| Morrisville** | See Wake County | | | | | | | | | | | | | | |
| Raleigh** | See Wake County | | | | | | | | | | | | | | |

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 2018-2019 according to tax type: | | | | Municipal portion: 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] | | | |
| Edgemcombe | | | | | | | | | | | | | | | |
| Conetoe | 22,510 | - | - | - | - | 68,102 | 205 | 1,157 | 9,149 | - | 1,621 | 737 | 9,039 | 112,522 | |
| Leggett | 10,617 | - | - | - | - | 14,377 | - | 245 | 2,781 | - | 851 | - | - | 28,871 | |
| Macclesfield | 70,825 | 3,103 | - | - | - | 110,980 | 335 | 1,888 | 3,219 | 736 | 5,456 | 876 | 13,681 | 211,100 | |
| Pinetops | 270,906 | - | - | - | - | 318,398 | 960 | 5,411 | 8,923 | - | 12,268 | 4,139 | 42,671 | 663,675 | |
| Princeville | 275,297 | - | - | - | - | 555,643 | 1,678 | 9,497 | 25,218 | - | 11,506 | 7,119 | 58,652 | 944,610 | |
| Rocky Mount** | See Nash County | | | | | | | | | | | | | | |
| Sharpsburg** | See Nash County | | | | | | | | | | | | | | |
| Speed | 14,720 | - | - | - | - | 19,674 | 59 | 335 | 1,779 | - | 955 | - | 3,132 | 40,655 | |
| Tarboro | 3,782,994 | 705 | - | 7,565 | - | 2,674,272 | 8,056 | 45,316 | 750,680 | 51,702 | 91,487 | 155,673 | 299,115 | 7,867,564 | |
| Whitakers** | See Nash County | | | | | | | | | | | | | | |
| Forsyth | | | | | | | | | | | | | | | |
| Bethania | 106,175 | - | - | - | - | 36,531 | 248 | 1,396 | 16,596 | 2 | 1,002 | 2,160 | 6,910 | 171,018 | |
| Clemmons | 2,659,373 | - | - | 3,182 | - | 904,496 | 15,238 | 86,275 | 717,892 | 38,710 | 67,011 | 171,685 | 516,297 | 5,180,159 | |
| High Point** | See Guilford County | | | | | | | | | | | | | | |
| Kernersville* | 17,664,396 | 20,623 | - | 71,906 | 173,887 | 5,975,041 | 19,688 | 112,228 | 1,515,982 | 78,991 | 149,808 | 227,763 | 661,476 | 26,671,789 | |
| King** | See Stokes County | | | | | | | | | | | | | | |
| Lewisville | 2,492,335 | - | - | - | - | 864,541 | 10,143 | 57,449 | 440,207 | 15,738 | 34,511 | 136,701 | 348,249 | 4,399,873 | |
| Rural Hall | 1,303,063 | - | - | - | - | 444,906 | 2,398 | 13,546 | 184,154 | 12,860 | 14,516 | 20,778 | 84,609 | 2,080,829 | |
| Tobaccoville* | 104,423 | - | - | - | - | 35,302 | 1,944 | 10,977 | 74,158 | 391 | 6,571 | 10,702 | 50,491 | 294,958 | |
| Walkertown | 1,004,638 | - | - | - | - | 327,475 | 4,131 | 23,313 | 260,122 | 13,564 | 18,076 | 35,782 | 131,965 | 1,819,066 | |
| Winston-Salem | 146,323,089 | 10,255 | - | 366,296 | - | 46,889,383 | 185,213 | 1,047,080 | 14,082,850 | 755,015 | 1,587,905 | 1,947,918 | 6,365,704 | 219,560,708 | |
| Franklin | | | | | | | | | | | | | | | |
| Bunn | 178,562 | 1,485 | - | - | - | 75,812 | 266 | 1,505 | 24,448 | - | 2,865 | 1,062 | 15,602 | 301,608 | |
| Centerville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Franklinton | 953,735 | 15,840 | - | - | - | 374,712 | 1,572 | 8,908 | 91,934 | 3,580 | 12,565 | 10,976 | 62,301 | 1,536,123 | |
| Louisburg | 1,308,526 | 14,580 | - | - | - | 536,639 | 2,623 | 14,989 | 254,073 | 7,869 | 25,801 | 16,875 | 94,086 | 2,276,062 | |
| Wake Forest** | See Wake County | | | | | | | | | | | | | | |
| Youngsville | 1,652,966 | 14,037 | - | - | - | 587,466 | 1,120 | 6,391 | 102,523 | 1,955 | 7,749 | 9,757 | 40,083 | 2,424,047 | |
| Gaston | | | | | | | | | | | | | | | |
| Belmont | 9,119,777 | 196,980 | - | 31,268 | 97,229 | 2,919,112 | 9,141 | 52,494 | 710,508 | 40,397 | 80,652 | 94,862 | 323,251 | 13,675,671 | |
| Bessemer City | 1,933,456 | 72,210 | - | - | - | 692,131 | 4,186 | 23,690 | 345,889 | 17,418 | 48,778 | 32,281 | 164,303 | 3,334,343 | |
| Cherryville | 2,081,026 | - | - | - | - | 711,555 | 4,545 | 25,686 | 229,503 | 34,944 | 61,806 | 37,043 | 183,019 | 3,369,126 | |
| Cramerton | 2,824,004 | - | - | - | - | 953,581 | 3,844 | 21,772 | 207,923 | 15,248 | 14,754 | 39,297 | 123,267 | 4,203,690 | |
| Dallas | 1,387,579 | 39,155 | - | - | - | 479,355 | 3,678 | 20,761 | 155,482 | 14,612 | 43,171 | 15,081 | 129,569 | 2,288,444 | |
| Gastonia | 35,926,373 | 1,790,362 | - | 64,132 | 702,015 | 12,626,314 | 58,001 | 328,162 | 3,631,116 | 241,167 | 618,203 | 463,806 | 2,023,631 | 58,473,282 | |
| High Shoals | 152,894 | 25 | - | - | - | 46,335 | 543 | 3,067 | 19,323 | - | 3,259 | 1,750 | 18,475 | 245,678 | |
| Kings Mountain** | See Cleveland County | | | | | | | | | | | | | | |
| Lowell | 1,454,801 | - | - | 114,547 | - | 483,110 | 2,887 | 16,340 | 136,508 | 11,254 | 21,421 | 25,697 | 93,306 | 2,359,872 | |
| McAdenville | 488,987 | 3,125 | - | - | - | 173,322 | 527 | 2,981 | 261,450 | 2,295 | 4,935 | 4,439 | 19,153 | 961,214 | |
| Mount Holly | 8,077,983 | - | - | - | 83,369 | 2,898,360 | 12,095 | 69,088 | 790,877 | 55,319 | 75,487 | 114,378 | 418,686 | 12,595,643 | |
| Ranlo | 1,147,906 | - | - | - | - | 355,382 | 2,731 | 15,441 | 169,234 | 10,216 | 11,343 | 18,211 | 95,434 | 1,825,897 | |
| Spencer Mountain | - | - | - | - | - | - | - | - | 205 | 37 | 429 | - | - | 671 | |
| Stanley | 1,812,865 | - | - | - | - | 597,713 | 2,870 | 16,237 | 143,339 | 10,158 | 40,199 | 11,468 | 104,566 | 2,739,414 | |
| Gates | | | | | | | | | | | | | | | |
| Gatesville | 65,833 | 80 | - | - | - | 95,336 | 242 | 1,368 | 12,712 | 752 | 3,187 | - | 8,874 | 188,384 | |
| Graham | | | | | | | | | | | | | | | |
| Fontana Dam | 12,536 | - | - | - | 78,373 | 3,571 | 17 | - | 435 | - | 151 | 10 | 6,586 | 101,679 | |
| Lake Santeetlah | 192,384 | - | - | - | - | 82,119 | 32 | - | 14,129 | - | 502 | - | 8,417 | 297,583 | |
| Robbinsville | 329,383 | - | - | - | 38,522 | 143,573 | 477 | - | 87,817 | - | 14,002 | 486 | 17,536 | 631,796 | |
| Granville | | | | | | | | | | | | | | | |
| Butner | 2,340,632 | - | - | - | - | 1,984,019 | 6,102 | 34,563 | 396,966 | 6,240 | 52,681 | 7,964 | 182,489 | 5,011,656 | |
| Creedmoor | 2,101,771 | 38,493 | - | - | - | 1,150,297 | 3,539 | 20,069 | 206,309 | 3,299 | 58,458 | 81,836 | 118,850 | 3,782,920 | |
| Oxford | 3,547,073 | 1,092 | - | - | - | 2,106,530 | 6,472 | 36,576 | 515,833 | 29,986 | 52,645 | 57,752 | 228,707 | 6,582,666 | |
| Stem | 337,921 | - | - | - | - | 160,987 | - | 2,822 | 24,331 | 557 | 2,448 | 1,982 | 20,999 | 552,047 | |
| Stovall | 85,939 | - | - | - | - | 105,687 | 325 | 1,841 | 12,291 | - | 1,957 | 1,299 | 13,771 | 223,109 | |
| Greene | | | | | | | | | | | | | | | |
| Hookerton | 80,913 | 1,728 | - | - | - | 44,565 | 300 | 1,686 | 22,917 | - | 2,968 | 648 | 13,806 | 169,530 | |
| Snow Hill | 384,961 | - | - | - | - | 234,806 | 1,218 | 6,847 | 73,345 | 4,935 | 17,555 | 85,939 | 46,525 | 856,132 | |
| Walstonburg | 64,210 | - | - | - | - | 37,119 | 161 | 908 | 2,529 | - | 1,033 | 82,098 | 7,328 | 195,386 | |

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 2018-2019 according to tax type: | | | | Municipal portion: 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] | | | |
| Guilford | | | | | | | | | | | | | | | |
| Archdale** | See Randolph County | | | | | | | | | | | | | | |
| Burlington** | See Alamance County | | | | | | | | | | | | | | |
| Gibsonville* | 3,482,970 | 160 | - | - | - | 1,517,534 | 5,523 | 31,307 | 287,139 | 23,220 | 42,257 | 54,875 | 192,641 | 5,637,625 | |
| Greensboro | 187,304,110 | 6,548,622 | - | 382,624 | 5,844,316 | 59,082,911 | 221,716 | 1,257,226 | 17,052,520 | 1,080,473 | 2,447,167 | 2,666,273 | 7,322,620 | 291,210,577 | |
| High Point* | 63,767,752 | 3,282,365 | - | 215,076 | 405,082 | 21,425,422 | 85,734 | 486,101 | 6,225,697 | 420,599 | 539,864 | 880,300 | 2,900,511 | 100,634,502 | |
| Jamestown | 2,319,741 | - | - | - | - | 728,461 | 3,337 | 18,993 | 207,096 | 17,829 | 44,209 | 43,929 | 110,894 | 3,494,490 | |
| Kernersville** | See Forsyth County | | | | | | | | | | | | | | |
| Oak Ridge | 855,599 | - | - | - | - | 272,898 | 5,706 | 32,408 | 206,697 | 15,893 | 16,976 | 60,297 | - | 1,466,473 | |
| Pleasant Garden | 203,821 | - | - | - | - | 65,614 | - | 20,030 | 136,957 | 3,542 | 2,282 | 25,403 | - | 457,650 | |
| Sedalia | 145,269 | - | - | - | - | 48,436 | 489 | 2,761 | 26,651 | - | 281 | 1,954 | 14,158 | 239,998 | |
| Stokesdale | - | - | - | - | - | - | - | 25,191 | 246,120 | 11,193 | 7,580 | 33,399 | - | 323,483 | |
| Summerfield | 441,376 | - | - | - | - | 142,750 | 8,957 | 50,804 | 292,765 | 20,211 | 13,416 | 85,772 | - | 1,056,052 | |
| Whitsett | 91,008 | - | - | - | - | 28,606 | 460 | 2,602 | 20,728 | 1,663 | 7,470 | 1,840 | - | 154,379 | |
| Halifax | | | | | | | | | | | | | | | |
| Enfield | 666,503 | 12 | - | - | - | 281,721 | - | 10,998 | 95,872 | 6,659 | 14,315 | 11,859 | 75,126 | 1,163,064 | |
| Halifax | 81,749 | - | - | - | - | 32,109 | 172 | 968 | 16,999 | - | 3,648 | 1,208 | 8,920 | 145,773 | |
| Hobgood | 65,108 | - | - | - | - | 25,365 | 249 | 1,402 | 13,113 | - | 2,319 | 657 | 14,215 | 122,428 | |
| Littleton | 320,454 | - | - | - | - | 107,032 | 484 | 2,727 | 36,194 | - | 5,881 | 9,472 | 23,309 | 505,553 | |
| Roanoke Rapids | 7,896,252 | 1,061 | - | 27,074 | 157,219 | 3,944,463 | 11,257 | 63,389 | 1,150,834 | 44,823 | 128,237 | 123,534 | 431,082 | 13,979,225 | |
| Scotland Neck | 645,554 | 60 | - | - | - | 262,983 | 1,467 | 8,262 | 126,186 | 2 | 14,649 | 14,165 | 60,639 | 1,133,967 | |
| Weldon | 626,543 | - | - | - | - | 298,452 | 1,157 | 6,516 | 89,876 | 6,501 | 10,775 | 14,081 | 45,894 | 1,099,794 | |
| Harnett | | | | | | | | | | | | | | | |
| Angier* | 2,006,097 | - | - | - | - | 923,341 | 3,958 | 22,421 | 217,154 | 419 | 16,706 | 37,463 | 140,777 | 3,368,337 | |
| Benson** | See Johnston County | | | | | | | | | | | | | | |
| Broadway** | See Lee County | | | | | | | | | | | | | | |
| Coats | 629,404 | - | - | - | - | 334,453 | 1,780 | 10,077 | 78,038 | - | 8,269 | 18,116 | 69,108 | 1,149,245 | |
| Dunn | 4,253,351 | - | - | - | 612,808 | 2,313,984 | 7,281 | 41,036 | 539,195 | 32,990 | 68,866 | 87,182 | 289,548 | 8,246,242 | |
| Erwin | 1,338,053 | - | - | - | - | 716,945 | 3,516 | 19,884 | 145,983 | 10,155 | 23,826 | 12,590 | 137,107 | 2,408,060 | |
| Lillington | 1,961,512 | - | - | - | - | 1,011,238 | 2,702 | 15,441 | 261,318 | 15,406 | 17,386 | 28,222 | 104,104 | 3,417,329 | |
| Haywood | | | | | | | | | | | | | | | |
| Canton | 3,063,171 | 2,910 | - | 1,202 | - | 1,357,468 | 3,359 | 18,925 | 741,293 | 5,525 | 53,935 | 40,475 | 135,926 | 5,424,188 | |
| Clyde | 389,581 | - | - | - | - | 390,385 | 968 | 5,465 | 49,425 | 599 | 26,129 | 10,567 | 37,715 | 910,833 | |
| Maggie Valley | 1,765,554 | 8,300 | - | - | - | 442,252 | 1,098 | 6,237 | 146,816 | - | 19,649 | 40,955 | 38,655 | 2,469,516 | |
| Waynesville | 6,042,250 | 660 | - | 30,035 | - | 3,109,435 | 7,701 | 43,488 | 643,535 | 11,592 | 154,916 | 105,889 | 324,886 | 10,474,387 | |
| Henderson | | | | | | | | | | | | | | | |
| Flat Rock | 1,316,629 | - | - | - | - | 425,034 | - | 14,456 | 143,460 | 21,670 | 23,325 | 37,461 | - | 1,982,035 | |
| Fletcher | 4,624,462 | 630 | - | - | - | 1,705,466 | 6,257 | 35,479 | 617,045 | 38,625 | 37,417 | 56,974 | 197,397 | 7,319,752 | |
| Hendersonville | 10,516,790 | 3,489 | - | 8,068 | - | 3,793,221 | 10,835 | 61,294 | 905,105 | 67,122 | 179,314 | 102,618 | 380,200 | 16,028,057 | |
| Laurel Park | 1,892,728 | 25,640 | - | - | - | 696,573 | 1,725 | 9,755 | 129,855 | 8,314 | 5,592 | 23,893 | 96,307 | 2,890,381 | |
| Mills River | 2,584,936 | - | - | - | - | 864,210 | - | 32,344 | 354,226 | 20,813 | 49,242 | 22,792 | - | 3,928,564 | |
| Saluda** | See Polk County | | | | | | | | | | | | | | |
| Hertford | | | | | | | | | | | | | | | |
| Ahoskie | 2,708,717 | 270,739 | - | - | 63,294 | 1,271,005 | 3,645 | 20,576 | 281,109 | 15,736 | 34,731 | 28,166 | 145,186 | 4,842,904 | |
| Cofield | 106,160 | - | - | - | - | 74,734 | 308 | 1,738 | 54,612 | - | 2,603 | - | 10,427 | 250,582 | |
| Como | 16,835 | - | - | - | - | 8,265 | - | 387 | 4,621 | - | 1,162 | 274 | - | 31,544 | |
| Harrellsville | 23,086 | - | - | - | - | 11,229 | 78 | 439 | 3,589 | - | 872 | 310 | 2,849 | 42,452 | |
| Murfreesboro | 925,496 | 17,780 | - | - | - | 451,913 | 2,520 | 14,172 | 133,959 | - | 16,260 | 23,245 | 89,566 | 1,674,912 | |
| Winton | 226,943 | - | - | - | - | 118,099 | 548 | 3,092 | 37,052 | 860 | 5,466 | 2,932 | 23,013 | 418,005 | |
| Hoke | | | | | | | | | | | | | | | |
| Raeford | 2,416,109 | 255 | - | - | - | 1,379,228 | 3,773 | 21,282 | 444,361 | 8,992 | 26,455 | 33,532 | 146,101 | 4,480,086 | |
| Hyde | | | | | | | | | | | | | | | |
| No incorporated towns | | | | | | | | | | | | | | | |
| Iredell | | | | | | | | | | | | | | | |
| Davidson** | See Mecklenburg County | | | | | | | | | | | | | | |
| Harmony | 34,905 | - | - | - | - | 163,337 | 419 | 2,364 | 23,126 | - | 4,483 | 2,191 | 14,878 | 245,703 | |
| Love Valley | 28,260 | - | - | - | - | 36,382 | 93 | 528 | 2,032 | - | 72 | 373 | 9,475 | 77,215 | |
| Mooresville | 43,943,786 | 700 | - | 167,030 | 1,083,675 | 12,110,586 | 31,169 | 177,440 | 3,506,010 | 151,429 | 122,315 | 193,044 | 1,040,025 | 62,527,210 | |
| Statesville | 17,894,448 | 2,755 | - | 54,766 | 1,150,853 | 7,658,032 | 19,652 | 111,088 | 1,992,448 | 126,107 | 188,894 | 125,396 | 732,263 | 30,056,701 | |
| Troutman | 2,765,251 | - | - | 2 | 1,256 | 823,717 | 2,117 | 12,000 | 238,907 | 8,004 | 14,139 | 20,305 | 80,828 | 3,966,526 | |

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 2018-2019 according to tax type: | | | | Municipal portion: 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 | 45,669 | 3,413 | - | - | - | 16,075 | 596 | 3,355 | 26,757 | 303 | 4,885 | 2,195 | 17,019 | 120,267 | |
| Arapahoe | - | - | - | - | - | - | - | 2,529 | 13,548 | - | 1,863 | 2,186 | - | 20,126 | |
| Bayboro | 107,011 | - | - | - | - | 36,610 | 930 | 5,209 | 34,388 | 1,280 | 5,187 | 6,436 | 30,927 | 227,978 | |
| Grantsboro | 32,243 | - | - | - | - | 11,831 | - | 2,998 | 19,730 | 117 | 906 | 1,171 | - | 68,996 | |
| Mesic | 33,995 | - | - | - | - | 12,642 | 164 | 929 | 5,527 | - | 1,692 | 524 | 6,359 | 61,832 | |
| Minnesott Beach | 123,205 | - | - | - | - | 46,238 | 377 | 2,142 | 14,827 | - | 1,005 | 2,867 | 18,737 | 209,397 | |
| Oriental | 516,111 | - | - | - | 29,526 | 194,968 | 698 | 3,953 | 58,713 | - | 3,420 | 9,728 | 39,038 | 856,152 | |
| Stonewall | 32,407 | - | - | - | - | 12,011 | - | 1,217 | 9,733 | 65 | 1,020 | 296 | 7,481 | 64,230 | |
| Vandemere | 51,477 | - | - | - | - | 19,306 | 192 | 1,088 | 9,524 | - | 1,698 | 621 | 14,823 | 98,730 | |
| Pasquotank | | | | | | | | | | | | | | | |
| Elizabeth City* | 8,314,024 | 37,059 | - | 85,577 | - | 3,838,816 | 13,473 | 76,262 | 1,157,683 | 25,896 | 142,293 | 113,075 | 459,141 | 14,263,299 | |
| Pender | | | | | | | | | | | | | | | |
| Atkinson | 52,009 | - | - | - | - | 112,724 | 266 | 1,510 | 20,503 | - | 3,679 | 1,063 | 13,585 | 205,339 | |
| Burgaw | 1,533,794 | 180 | - | - | 12,616 | 1,320,678 | 3,112 | 17,596 | 194,248 | 4,022 | 32,049 | 19,518 | 109,281 | 3,247,093 | |
| Saint Helena | 22,751 | - | - | - | - | 139,467 | 328 | 1,858 | 10,688 | - | 1,762 | 1,403 | 10,619 | 188,876 | |
| Surf City* | 6,481,682 | 10,528 | - | - | 705,327 | 1,239,127 | 1,648 | 9,351 | 398,663 | - | 13,143 | 63,651 | 80,266 | 9,003,386 | |
| Topsail Beach | 2,133,048 | - | - | - | 431,048 | 133,194 | 314 | 1,781 | 118,757 | - | 5,457 | 17,754 | 16,348 | 2,857,699 | |
| Wallace** | See Duplin County | | | | | | | | | | | | | | |
| Watha | 5,082 | - | - | - | - | 73,419 | 173 | 985 | 2,752 | - | 960 | 1,021 | 5,116 | 89,509 | |
| Perquimans | | | | | | | | | | | | | | | |
| Hertford | 608,884 | 37,728 | - | - | - | 576,210 | 1,601 | 9,028 | 87,949 | 3,417 | 19,076 | 12,711 | 56,145 | 1,412,750 | |
| Winfall | 242,013 | 1,835 | - | - | - | 165,816 | 461 | 2,602 | 26,613 | 739 | 3,723 | 2,135 | 18,723 | 464,660 | |
| Person | | | | | | | | | | | | | | | |
| Roxboro | 4,844,516 | 178,830 | - | 15,595 | - | 1,872,202 | 6,231 | 35,187 | 590,984 | 34,988 | 81,863 | 59,430 | 215,919 | 7,935,745 | |
| Pitt | | | | | | | | | | | | | | | |
| Ayden | 1,301,501 | - | - | - | - | 1,174,954 | 3,768 | 21,256 | 355,154 | - | 43,080 | 29,461 | 144,983 | 3,074,157 | |
| Bethel | 414,806 | - | - | - | - | 366,164 | 1,174 | 6,624 | 52,904 | - | 13,891 | 8,301 | 49,496 | 913,359 | |
| Falkland | 19,656 | 125 | - | - | - | 22,694 | 73 | 409 | 825 | - | 1,575 | 145 | 1,918 | 47,420 | |
| Farmville | 1,641,831 | - | - | - | - | 1,096,441 | 3,516 | 19,832 | 307,131 | 16,930 | 36,640 | 27,635 | 135,030 | 3,284,986 | |
| Fountain | 157,530 | - | - | - | - | 100,810 | 323 | 1,824 | 19,019 | - | 3,639 | 432 | 14,250 | 297,827 | |
| Greenville | 34,802,070 | 8,055 | - | 172,413 | 2,641,175 | 21,252,965 | 68,236 | 386,192 | 5,801,049 | 420,352 | 611,352 | 772,501 | 2,174,190 | 69,110,551 | |
| Grifton* | 663,558 | 9,085 | - | - | - | 604,249 | 2,038 | 11,505 | 87,907 | - | 17,161 | 4,146 | 73,957 | 1,473,606 | |
| Grimesland | 78,574 | 447 | - | - | - | 105,875 | 339 | 1,914 | 19,171 | - | 9,070 | 2,519 | 12,954 | 230,862 | |
| Simpson | 99,362 | - | - | - | - | 103,818 | 333 | 1,875 | 3,992 | - | 3,072 | 1,329 | 12,717 | 226,497 | |
| Winterville | 4,036,753 | 25,181 | - | - | - | 2,260,297 | 7,262 | 41,170 | 269,365 | - | 41,549 | 60,820 | 258,124 | 7,000,520 | |
| Polk | | | | | | | | | | | | | | | |
| Columbus | 595,493 | - | - | - | 32,686 | 298,106 | 764 | 4,318 | 75,601 | 5,146 | 12,313 | 7,301 | 33,190 | 1,064,919 | |
| Saluda* | 797,134 | 1,530 | - | - | - | 223,270 | 563 | 3,186 | 57,003 | - | 9,469 | 10,433 | 29,599 | 1,132,187 | |
| Tryon | 1,074,563 | - | - | - | 24,021 | 530,018 | 1,360 | 7,708 | 103,176 | 5,102 | 17,317 | 16,117 | 67,545 | 1,846,927 | |
| Randolph | | | | | | | | | | | | | | | |
| Archdale* | 3,120,739 | 280 | - | - | - | 3,040,599 | 9,250 | 52,335 | 445,928 | 25,445 | 75,876 | 96,578 | 320,372 | 7,187,401 | |
| Asheboro | 17,169,999 | 1,627 | - | 42,448 | - | 6,602,860 | 19,664 | 111,182 | 2,102,638 | 92,713 | 147,039 | 132,142 | 657,092 | 27,079,405 | |
| Franklinville | 209,820 | - | - | - | - | 306,750 | 914 | 5,166 | 34,296 | 1,370 | 1,697 | 2,307 | 33,963 | 596,283 | |
| High Point** | See Guilford County | | | | | | | | | | | | | | |
| Liberty | 1,254,654 | 14,477 | - | 207 | - | 673,190 | 2,004 | 11,312 | 127,767 | 11,729 | 26,344 | 11,473 | 87,325 | 2,220,480 | |
| Ramseur | 836,286 | - | - | - | - | 426,223 | 1,269 | 7,170 | 32,387 | 5,870 | 9,758 | 8,555 | 48,851 | 1,376,370 | |
| Randleman | 2,782,814 | 210 | - | - | - | 1,063,238 | 3,166 | 17,897 | 434,479 | 8,239 | 20,658 | 21,515 | 116,999 | 4,469,215 | |
| Seagrove | 198,690 | - | - | - | - | 57,772 | 172 | 969 | 21,034 | - | 3,348 | 687 | 11,246 | 293,918 | |
| Staley | 27,509 | - | - | - | - | 104,378 | 311 | - | 6,849 | 469 | 2,678 | 1,242 | 16,362 | 159,799 | |
| Thomasville** | See Davidson County | | | | | | | | | | | | | | |
| Trinity | 640,506 | - | - | - | - | 1,686,114 | 5,021 | - | 242,312 | 8,381 | 20,533 | 39,128 | 147,188 | 2,789,183 | |
| Richmond | | | | | | | | | | | | | | | |
| Dobbins Heights | 103,076 | - | - | - | - | 219,107 | 629 | 3,553 | 19,416 | - | 1,627 | 3,970 | 29,713 | 381,090 | |
| Ellerbe | 249,718 | 35 | - | - | - | 271,855 | 781 | 2,779 | 43,078 | - | 14,845 | 6,543 | 36,816 | 626,450 | |
| Hamlet | 1,982,345 | 14,007 | - | 236 | - | 1,681,356 | 4,825 | 27,260 | 306,898 | 13,483 | 47,302 | 75,723 | 194,078 | 4,347,512 | |
| Hoffman | 43,448 | - | - | - | - | 151,924 | 436 | 2,469 | 12,892 | - | 1,216 | 2,404 | 27,621 | 242,409 | |
| Norman | - | - | - | - | - | 37,560 | - | 384 | 3,378 | - | 505 | - | - | 41,828 | |
| Rockingham | 3,267,858 | 33,899 | - | 32,053 | - | 2,418,827 | 6,938 | 39,135 | 649,787 | 33,459 | 137,185 | 97,537 | 257,132 | 6,973,811 | |

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 2018-2019 according to tax type: | | | | Municipal portion: 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] | | | |
| Robeson | | | | | | | | | | | | | | | |
| Fairmont | 854,589 | 195 | - | - | - | 705,456 | 1,974 | 11,135 | 126,543 | - | 15,736 | 13,015 | 85,545 | 1,814,187 | |
| Lumber Bridge | 33,548 | - | - | - | - | 24,468 | - | - | 8,361 | - | 1,715 | 878 | 3,889 | 72,860 | |
| Lumberton | 10,400,914 | 367,997 | - | - | 1,655,581 | 5,715,571 | 15,987 | 90,150 | 1,432,937 | 62,334 | 177,055 | 138,998 | 613,593 | 20,671,118 | |
| Marietta | - | - | - | - | - | 46,854 | - | - | 1,497 | - | 666 | 524 | - | 49,541 | |
| Maxton* | 793,097 | 1,545 | - | - | - | 637,319 | 1,755 | 9,901 | 108,475 | 3,480 | 20,560 | 8,585 | 73,771 | 1,658,487 | |
| McDonald | 2,019 | - | - | - | - | 29,362 | - | - | 3,031 | - | 260 | 328 | 3,681 | 38,682 | |
| Orrum | - | - | - | - | - | 24,468 | 69 | - | 4,684 | - | 1,175 | 274 | - | 30,669 | |
| Parkton | 163,154 | - | - | - | - | 115,197 | 322 | - | 24,484 | - | 2,593 | 3,636 | 17,027 | 326,413 | |
| Pembroke | 1,302,064 | 2,970 | - | - | 46,895 | 880,785 | 2,467 | 13,966 | 218,633 | 10,870 | 22,305 | 9,859 | 92,869 | 2,603,683 | |
| Proctorville | 11,243 | - | - | - | - | 30,448 | - | - | 4,050 | - | 785 | 341 | 4,029 | 50,896 | |
| Raynham | 2,830 | - | - | - | - | 25,557 | 72 | - | 2,277 | - | 332 | - | 2,726 | 33,793 | |
| Red Springs* | 1,218,330 | 210 | - | - | - | 900,598 | 2,517 | 14,163 | 150,001 | 7,321 | 21,087 | 20,830 | 96,941 | 2,431,999 | |
| Rennert | 11,945 | - | - | - | - | 106,027 | - | - | 5,462 | - | 819 | - | 10,824 | 135,076 | |
| Rowland | 397,931 | - | - | - | 9,197 | 267,722 | 749 | 4,224 | 52,925 | - | 3,732 | 2,086 | 39,286 | 777,853 | |
| St Pauls | 1,541,263 | 1,960 | - | - | 41,337 | 587,221 | 1,642 | 9,252 | 132,929 | 5,854 | 11,695 | 6,560 | 65,838 | 2,405,549 | |
| Rockingham | | | | | | | | | | | | | | | |
| Eden | 6,223,887 | 725 | - | - | 85,804 | 3,740,394 | 11,441 | 64,623 | 739,063 | 55,376 | 103,984 | 107,509 | 458,255 | 11,591,062 | |
| Madison | 1,759,877 | - | - | - | - | 540,437 | 1,653 | 9,342 | 360,649 | 9,681 | 21,503 | 18,428 | 68,646 | 2,790,217 | |
| Mayodan | 1,530,694 | 210 | - | - | - | 595,324 | 1,822 | 10,301 | 219,641 | 6,997 | 14,243 | 18,421 | 70,591 | 2,468,244 | |
| Reidsville | 8,865,109 | 9,320 | - | - | 77,172 | 3,518,378 | 10,770 | 60,950 | 1,307,959 | 62,805 | 118,929 | 94,302 | 420,778 | 14,546,472 | |
| Stoneville | 597,944 | 118 | - | - | - | 302,493 | 927 | 5,252 | 57,478 | - | 7,602 | 3,998 | 36,800 | 1,012,611 | |
| Wentworth | - | - | - | - | - | 679,114 | - | 11,720 | 99,738 | 6,052 | 88 | 8,297 | - | 805,009 | |
| Rowan | | | | | | | | | | | | | | | |
| China Grove | 1,924,614 | - | - | - | - | 1,050,523 | 3,259 | 18,434 | 241,132 | 9,552 | 31,369 | 20,067 | 114,853 | 3,413,803 | |
| Cleveland | 669,746 | - | - | - | - | 218,479 | 678 | 3,837 | 170,830 | 2,592 | 10,728 | 4,878 | 28,843 | 1,110,609 | |
| East Spencer | 853,402 | - | - | - | - | 371,038 | 1,151 | 6,503 | 102,821 | 2,296 | 8,993 | 3,404 | 52,883 | 1,402,492 | |
| Faith | 300,760 | 2,126 | - | - | - | 203,429 | 631 | 3,570 | 36,651 | 659 | 5,916 | 6,886 | 25,734 | 586,362 | |
| Granite Quarry | 1,049,483 | - | - | - | - | 763,394 | 2,370 | 13,419 | 97,567 | 7,493 | 10,646 | 24,212 | 83,141 | 2,051,725 | |
| Kannapolis** See Cabarrus County | | | | | | | | | | | | | | | |
| Landis | 1,630,321 | - | - | - | - | 777,719 | 2,413 | 13,660 | 268,162 | 9,305 | 14,684 | 9,615 | 97,970 | 2,823,849 | |
| Rockwell | 865,346 | 14,094 | - | - | - | 532,580 | 1,653 | 9,351 | 83,064 | 8,226 | 17,976 | 13,690 | 59,203 | 1,605,183 | |
| Salisbury | 22,727,452 | 2,211 | - | 58,441 | - | 8,468,943 | 26,272 | 148,541 | 2,220,115 | 143,095 | 374,878 | 218,653 | 943,935 | 35,332,536 | |
| Spencer | 1,513,815 | - | - | - | - | 797,606 | 2,475 | 13,996 | 154,762 | 10,795 | 19,379 | 8,128 | 100,179 | 2,621,134 | |
| Rutherford | | | | | | | | | | | | | | | |
| Bostic | 53,227 | - | - | - | - | 20,362 | 297 | - | 8,290 | - | 13,924 | 1,720 | 11,492 | 109,312 | |
| Chimney Rock Village | 79,981 | - | - | - | - | 38,772 | 85 | 482 | 15,533 | - | 2,028 | 566 | - | 137,448 | |
| Ellenboro | 70,278 | - | 208 | - | - | 26,262 | 676 | - | 17,623 | - | 20,828 | 1,371 | 26,049 | 163,294 | |
| Forest City | 5,593,427 | 735 | - | 20,553 | - | 2,033,556 | 5,658 | 31,953 | 749,575 | 23,840 | 87,333 | 33,478 | 233,597 | 8,813,704 | |
| Lake Lure | 2,968,649 | 459,957 | - | - | - | 1,371,733 | 932 | 5,273 | 229,141 | - | 14,974 | 24,017 | 67,743 | 5,142,418 | |
| Ruth | 92,372 | - | - | - | - | 37,646 | 350 | - | 13,183 | 308 | 2,638 | - | 14,409 | 160,907 | |
| Rutherfordton | 2,068,032 | 18,494 | - | - | - | 842,770 | 3,152 | 17,776 | 257,719 | 13,402 | 79,759 | 28,340 | 131,332 | 3,460,776 | |
| Spindale | 1,496,766 | - | - | 656 | - | 601,825 | 3,288 | 18,581 | 194,452 | 7,560 | 31,162 | 8,890 | 139,214 | 2,502,394 | |
| Sampson | | | | | | | | | | | | | | | |
| Autryville | 60,901 | - | - | - | - | 56,950 | 151 | 345 | 10,096 | - | 2,504 | 1,748 | 10,835 | 143,530 | |
| Clinton | 3,434,210 | 117,846 | - | 20,664 | - | 2,400,217 | 6,374 | 35,888 | 778,877 | 29,024 | 73,412 | 33,746 | 240,152 | 7,170,409 | |
| Faison** See Duplin County | | | | | | | | | | | | | | | |
| Garland | 210,586 | 4,795 | - | - | - | 181,151 | 482 | 2,723 | 34,526 | - | 5,238 | 2,606 | 30,130 | 472,237 | |
| Harrells* | 26,257 | - | - | - | - | 57,575 | 154 | 866 | 10,372 | - | 2,532 | 614 | 5,929 | 104,300 | |
| Newton Grove | 260,906 | - | - | - | - | 162,074 | 431 | 2,434 | 47,401 | 3 | 5,174 | 1,722 | 19,098 | 499,244 | |
| Roseboro | 559,308 | - | - | - | - | 333,495 | 887 | 5,011 | 76,836 | 2,853 | 8,587 | 6,486 | 40,521 | 1,033,984 | |
| Salemberg | 100,764 | 1,308 | - | - | - | 122,383 | 326 | - | 30,013 | 2,769 | 3,231 | 3,079 | 16,685 | 280,559 | |
| Turkey | 27,816 | - | - | - | - | 88,521 | 236 | - | 7,907 | 11 | 1,977 | 692 | 10,119 | 137,279 | |
| Scotland | | | | | | | | | | | | | | | |
| East Laurinburg | 16,758 | - | - | - | - | 7,500 | 221 | 1,252 | 6,543 | 83 | 1,589 | 8,181 | 9,990 | 52,117 | |
| Gibson | 115,730 | - | - | - | - | 52,515 | 393 | 2,224 | 17,282 | - | 5,671 | 2,863 | 17,179 | 213,857 | |
| Laurinburg | 3,309,314 | 2,260 | - | 30,372 | - | 1,602,649 | 11,853 | 66,924 | 684,785 | 35,095 | 151,025 | 193,045 | 446,671 | 6,533,993 | |
| Maxton** See Robeson County | | | | | | | | | | | | | | | |
| Wagram | 188,438 | - | - | - | - | 88,521 | 630 | 3,561 | 26,699 | - | 5,996 | - | 28,272 | 342,118 | |

TABLE 66. -Continued

| Municipalities | Locally Levied Taxes: | | | | | Municipal Shares of State Levied Taxes: | | | | | | | | State street-aid [Powell Bill allocation] | Total [S] |
|-----------------|-----------------------------------|---|-----------|--------------------|---------------|--|------------------------------|--------------------------------|---|---|--|---|------------|---|------------|
| | Municipal property tax levies [S] | Taxes collected during fiscal year 2018-2019 according to tax type: | | | | Municipal portion: 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] | | | |
| Stanly | | | | | | | | | | | | | | | |
| Albemarle | 6,922,309 | 425 | - | - | - | 4,105,894 | 12,278 | 69,419 | 1,104,757 | 38,412 | 104,806 | 102,531 | 505,460 | 12,966,292 | |
| Badin | 244,192 | - | - | - | - | 504,877 | 1,509 | 8,529 | 37,194 | 21 | 6,355 | 7,648 | 53,853 | 864,178 | |
| Locust* | 1,672,028 | 860 | - | - | - | 882,860 | 2,642 | 15,037 | 194,209 | 1,366 | 16,570 | 17,147 | 108,235 | 2,910,954 | |
| Misenhimer | 31,410 | - | - | - | - | 193,800 | 587 | 3,428 | 20,580 | - | 5,057 | - | 15,662 | 270,525 | |
| New London | 198,594 | - | - | - | - | 188,075 | 564 | 3,209 | 157,948 | 2,348 | 11,454 | 5,676 | 21,904 | 589,771 | |
| Norwood | 1,191,266 | - | - | - | - | 611,953 | 1,830 | 10,344 | 142,480 | 5,490 | 12,382 | 17,855 | 75,334 | 2,068,935 | |
| Oakboro | 699,967 | - | - | - | - | 516,877 | 1,548 | 8,751 | 141,234 | 490 | 13,550 | 13,885 | 72,376 | 1,468,677 | |
| Red Cross | 93,554 | - | - | - | - | 196,596 | 588 | 3,320 | 30,189 | - | 5,079 | 2,350 | 346,924 | | |
| Richfield | 159,880 | - | - | - | - | 165,957 | 497 | 2,810 | 42,140 | - | 6,623 | 4,580 | 24,813 | 407,299 | |
| Stanfield | 444,758 | - | - | - | - | 409,901 | 1,226 | 6,946 | 66,055 | 162 | 10,906 | 7,262 | 46,477 | 993,693 | |
| Stokes | | | | | | | | | | | | | | | |
| Danbury | 34,644 | - | - | - | - | 16,515 | 141 | 798 | 11,871 | - | 3,176 | 1,129 | 6,320 | 74,595 | |
| King* | 2,734,447 | 29,835 | - | - | - | 1,289,718 | 5,278 | 29,752 | 348,619 | 9,228 | 39,264 | 34,739 | 196,964 | 4,717,844 | |
| Tobaccoville** | See Forsyth County | | | | | | | | | | | | | | |
| Walnut Cove | 514,404 | 6,140 | - | - | - | 240,612 | 1,050 | 5,918 | 71,722 | 2,656 | 9,200 | 7,742 | 42,568 | 902,013 | |
| Surry | | | | | | | | | | | | | | | |
| Dobson | 680,198 | - | - | - | 126,457 | 512,406 | 1,205 | 6,787 | 127,724 | 7,698 | 6,491 | 7,628 | 44,218 | 1,520,812 | |
| Elkin* | 2,764,924 | 860 | - | - | - | 1,294,922 | 3,060 | 17,449 | 351,193 | 8,960 | 35,451 | 22,170 | 125,693 | 4,785,218 | |
| Mount Airy | 6,909,956 | 1,355 | - | 31,060 | 520,236 | 3,317,411 | 7,809 | 44,094 | 849,503 | 16,909 | 56,412 | 56,525 | 314,061 | 12,125,332 | |
| Pilot Mountain | 872,531 | 6,673 | - | - | 25,792 | 487,324 | 1,148 | 6,490 | 97,995 | - | 9,440 | 6,202 | 43,583 | 1,557,178 | |
| Swain | | | | | | | | | | | | | | | |
| Bryson City | 585,274 | - | - | - | - | 518,555 | 1,139 | 6,400 | 100,335 | 3,098 | 27,230 | 17,040 | 44,306 | 1,303,377 | |
| Transylvania | | | | | | | | | | | | | | | |
| Brevard | 5,278,340 | 1,730 | - | - | - | 1,846,426 | 6,189 | 35,092 | 454,985 | 37,176 | 58,662 | 41,652 | 220,568 | 7,980,820 | |
| Rosman | 98,735 | - | - | - | - | 34,484 | 477 | 2,705 | 22,397 | - | 4,171 | 2,397 | 14,224 | 179,590 | |
| Tyrrell | | | | | | | | | | | | | | | |
| Columbia | 320,089 | 1,745 | - | - | - | 115,413 | - | 3,583 | 44,455 | 2,195 | 7,502 | 20,469 | 23,279 | 538,729 | |
| Union | | | | | | | | | | | | | | | |
| Fairview | 89,679 | - | - | - | - | 29,795 | - | 16,184 | 108,634 | 506 | 24,707 | 7,426 | - | 276,931 | |
| Hemby Bridge | - | - | - | - | - | - | - | 6,829 | 41,247 | 1,423 | 10,410 | 13,136 | - | 73,044 | |
| Indian Trail | 7,637,822 | 1,100 | - | 44,623 | - | 2,517,642 | 29,872 | 169,432 | 1,155,781 | 107,806 | 60,131 | 277,907 | 866,815 | 12,868,930 | |
| Lake Park | 697,492 | 1,552 | - | - | - | 225,904 | 2,824 | 15,965 | 88,939 | 11,081 | 1,373 | 18,207 | 95,252 | 1,158,589 | |
| Marshville | 1,019,821 | 145 | - | - | - | 332,279 | 1,876 | 10,606 | 171,131 | - | 20,221 | 10,471 | 66,493 | 1,633,043 | |
| Marvin | 619,903 | - | - | - | - | 206,725 | - | 30,821 | 164,106 | 19,789 | 46,756 | 64,547 | 141,345 | 1,293,993 | |
| Mineral Springs | 75,909 | - | - | - | - | 25,675 | - | 13,147 | 209,151 | 1,029 | 3,616 | 19,115 | - | 347,642 | |
| Mint Hill** | See Mecklenburg County | | | | | | | | | | | | | | |
| Monroe | 22,683,379 | 836,017 | - | - | 111,505 | 635,256 | 7,603,691 | 26,835 | 151,956 | 2,761,681 | 186,169 | 262,025 | 196,202 | 954,512 | 36,409,229 |
| Stallings* | 4,086,565 | - | - | - | - | 1,369,974 | 12,443 | 70,654 | 598,082 | 48,442 | 159,948 | 6,755,100 | 402,567 | 6,755,100 | |
| Unionville | 122,072 | - | - | - | - | 39,303 | 5,134 | 29,074 | 161,275 | 365 | 44,315 | 25,056 | - | 426,593 | |
| Waxhaw | 8,150,557 | 4,122 | - | - | - | 2,589,765 | 10,733 | 61,286 | 591,794 | 38,142 | 48,626 | 177,531 | 361,660 | 12,034,217 | |
| Weddington* | 1,269,709 | - | - | - | - | 410,227 | - | 46,709 | 338,532 | 26,407 | 5,331 | 87,247 | - | 2,184,163 | |
| Wesley Chapel | 179,546 | 285 | - | - | - | 58,884 | - | 39,428 | 190,606 | 19,055 | 6,641 | 89,966 | - | 584,410 | |
| Wingate | 656,063 | 180 | - | - | - | 197,075 | 3,102 | 17,652 | 109,185 | - | 16,461 | 20,110 | 98,588 | 1,118,415 | |
| Vance | | | | | | | | | | | | | | | |
| Henderson | 6,471,202 | 1,153 | - | 29,271 | - | 3,307,858 | 11,415 | 64,438 | 742,139 | 48,800 | 98,489 | 95,085 | 426,274 | 11,296,125 | |
| Kittrell | 8,585 | - | - | - | - | 4,422 | - | 748 | 6,157 | - | 1,849 | 356 | 5,785 | 27,902 | |
| Middleburg | 29,093 | - | - | - | - | 14,612 | - | 576 | 6,936 | - | 855 | - | 6,443 | 58,516 | |
| Wake | | | | | | | | | | | | | | | |
| Angier** | See Harnett County | | | | | | | | | | | | | | |
| Apex | 32,705,318 | 790,883 | - | - | - | 12,141,862 | 39,448 | 227,565 | 2,113,815 | 132,973 | 150,750 | 441,452 | 1,353,791 | 50,097,857 | |
| Cary* | 97,434,118 | 3,459,748 | - | 123,985 | - | 38,265,392 | 122,943 | 698,238 | 7,707,644 | 519,580 | 927,221 | 1,432,715 | 3,924,420 | 154,616,004 | |
| Clayton** | See Johnston County | | | | | | | | | | | | | | |
| Durham** | See Durham County | | | | | | | | | | | | | | |
| Fuquay-Varina | 15,916,523 | 544,796 | - | 58,289 | - | 6,255,260 | 20,251 | 115,853 | 1,160,713 | 74,637 | 68,280 | 232,889 | 713,090 | 25,160,580 | |
| Garner | 20,828,768 | 615,808 | - | 20,892 | - | 7,213,072 | 23,290 | 132,417 | 1,658,787 | 75,482 | 185,639 | 285,354 | 765,755 | 31,805,264 | |
| Holly Springs | 24,408,306 | 277,743 | - | 3,592 | - | 7,921,596 | 25,636 | 146,541 | 1,507,946 | 82,750 | 285,239 | 882,359 | 35,563,380 | | |
| Knightdale | 8,114,462 | 204,270 | - | 48,255 | - | 3,544,585 | 11,484 | 65,828 | 672,426 | 31,053 | 46,434 | 153,752 | 386,932 | 13,279,480 | |
| Morrisville* | 19,702,137 | 637,400 | - | 110,104 | - | 6,089,143 | 19,672 | 112,004 | 1,638,175 | 64,752 | 82,354 | 538,863 | 589,678 | 29,584,282 | |
| Raleigh* | 270,141,087 | 10,245,533 | - | 1,204,364 | - | 109,467,956 | 352,730 | 1,997,640 | 24,848,766 | 1,374,595 | 3,402,255 | 4,400,913 | 10,741,286 | 438,177,126 | |
| Rolesville | 5,108,893 | 64,570 | - | - | - | 1,542,897 | 4,994 | 28,550 | 306,579 | 14,721 | 6,777 | 119,924 | 179,950 | 7,377,855 | |
| Wake Forest* | 29,497,654 | 735,378 | - | 55,488 | - | 8,702,996 | 28,211 | 160,326 | 2,075,069 | 81,315 | 83,865 | 383,979 | 923,774 | 42,728,053 | |
| Wendell | 3,760,968 | - | - | - | - | 1,661,939 | 5,375 | 30,675 | 295,199 | 2,256 | 37,483 | 115,447 | 183,163 | 6,092,504 | |
| Zebulon* | 7,077,078 | 44,833 | - | 13,935 | - | 1,171,442 | 3,779 | 21,445 | 574,045 | 4,203 | 43,980 | 81,048 | 136,019 | 9,171,807 | |

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 2018-2019 according to tax type: | | | | Municipal portion: 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 | 15,371 | - | - | - | - | 39,694 | 105 | 594 | 3,762 | - | 1,069 | 420 | 4,659 | 65,674 | |
| Norlina | 264,314 | - | - | - | - | 308,668 | 818 | 4,611 | 38,157 | 1,699 | 5,402 | 4,374 | 36,255 | 664,299 | |
| Warrenton | 473,440 | - | - | - | - | 236,928 | 628 | 3,540 | 65,477 | 3,784 | 5,881 | 13,642 | 25,583 | 828,903 | |
| Washington | | | | | | | | | | | | | | | |
| Creswell | 93,873 | - | - | - | - | 41,810 | - | 1,110 | 16,488 | 1,423 | 4,190 | 786 | 8,493 | 168,173 | |
| Plymouth | 1,007,897 | - | - | - | - | 446,213 | 2,708 | 15,243 | 154,288 | 1,940 | 37,451 | 15,356 | 103,198 | 1,784,293 | |
| Roper | 144,583 | - | - | - | - | 64,777 | - | 2,460 | 21,303 | 129 | 6,760 | 4,815 | 19,230 | 264,056 | |
| Watauga | | | | | | | | | | | | | | | |
| Beech Mountain* | 4,070,002 | - | - | - | 405,461 | 1,767,608 | 257 | 1,454 | 286,921 | - | 2,488 | 28,515 | 111,393 | 6,674,099 | |
| Blowing Rock* | 4,491,852 | - | - | - | 1,078,877 | 1,997,580 | 1,021 | 5,794 | 322,330 | - | 26,712 | 40,526 | 76,178 | 8,040,870 | |
| Boone | 6,127,045 | 106,990 | - | 43,555 | 1,516,945 | 3,113,706 | 15,005 | 85,154 | 924,034 | 47,223 | 153,083 | 173,668 | 451,412 | 12,757,813 | |
| Seven Devils* | 842,331 | - | - | - | 166,344 | 338,617 | - | 946 | 47,484 | - | 1,570 | 13,259 | 28,756 | 1,439,308 | |
| Wayne | | | | | | | | | | | | | | | |
| Eureka | 84,724 | - | - | - | - | 47,911 | 144 | 301 | 10,823 | - | 1,744 | 571 | 5,662 | 151,880 | |
| Fremont | 351,719 | - | - | - | - | 196,775 | 932 | 5,286 | 57,235 | - | 11,870 | 5,628 | 42,778 | 672,222 | |
| Goldsboro | 16,580,008 | 293,555 | - | 72,972 | 959,917 | 9,276,229 | 25,610 | 144,670 | 2,266,827 | 98,922 | 364,394 | 235,397 | 909,163 | 31,227,664 | |
| Mount Olive* | 1,805,543 | - | - | - | - | 979,369 | 3,502 | 19,806 | 279,442 | 2,170 | 37,851 | 17,999 | 134,850 | 3,280,532 | |
| Pikeville | 327,086 | - | - | - | - | 188,404 | 505 | 2,860 | 43,185 | - | 10,196 | 5,286 | 21,587 | 599,108 | |
| Seven Springs | 14,871 | - | - | - | - | 8,251 | - | 185 | 4,569 | - | 2,728 | - | 4,376 | 34,980 | |
| Walnut Creek | 773,746 | - | - | - | - | 450,186 | 628 | 3,548 | 53,998 | - | 2,612 | 4,905 | 33,798 | 1,323,422 | |
| Wilkes | | | | | | | | | | | | | | | |
| Elkin** | See Surry County | | | | | | | | | | | | | | |
| North Wilkesboro | 2,363,802 | 485 | - | - | - | 1,426,662 | 3,332 | 18,804 | 345,329 | 11,246 | 48,432 | 33,229 | 140,825 | 4,392,147 | |
| Ronda | 61,088 | - | - | - | - | 134,516 | 314 | 1,772 | 21,550 | - | 1,117 | 4,420 | 16,885 | 241,663 | |
| Wilkesboro | 2,808,146 | 675 | - | - | 172,755 | 1,183,473 | 2,759 | 15,492 | 527,993 | 7,842 | 22,170 | 34,395 | 113,357 | 4,889,058 | |
| Wilson | | | | | | | | | | | | | | | |
| Black Creek | 168,913 | - | - | - | - | 69,583 | 582 | 3,290 | 37,938 | - | 3,723 | 4,822 | 20,356 | 309,208 | |
| Elm City | 477,236 | - | - | - | - | 173,609 | 954 | 5,385 | 71,595 | - | 14,738 | 3,810 | 37,957 | 785,285 | |
| Kenly** | See Johnston County | | | | | | | | | | | | | | |
| Lucama | 187,388 | - | - | - | - | 77,716 | 874 | 4,942 | 58,363 | - | 7,861 | 3,969 | 30,046 | 371,159 | |
| Saratoga | 140,557 | - | - | - | - | 60,086 | 310 | 1,755 | 5,765 | 468 | 1,811 | 1,240 | 13,145 | 225,137 | |
| Sharpsburg** | See Nash County | | | | | | | | | | | | | | |
| Sims | 98,776 | - | - | - | - | 37,769 | 231 | 1,303 | 9,549 | - | 4,252 | 2,101 | 8,377 | 162,357 | |
| Stantonsburg | 198,054 | 60 | - | - | - | 79,680 | 588 | 3,325 | 61,659 | 2,300 | 6,883 | 9,701 | 23,152 | 385,400 | |
| Wilson | 24,218,759 | 2,620 | - | 60,426 | - | 9,940,331 | 37,357 | 210,984 | 4,268,895 | 206,918 | 286,061 | 403,969 | 1,317,657 | 40,953,979 | |
| Yadkin | | | | | | | | | | | | | | | |
| Boonville | 440,965 | - | - | - | - | 212,242 | 930 | 5,256 | 103,725 | 114 | 4,306 | 5,930 | 37,599 | 811,067 | |
| East Bend | 224,045 | - | - | - | - | 111,458 | 453 | 2,555 | 30,555 | - | 9,797 | 3,411 | 21,994 | 404,268 | |
| Jonesville | 901,261 | 5,261 | - | - | 321,578 | 448,353 | 1,711 | 9,660 | 134,195 | 1,539 | 15,441 | 15,447 | 72,655 | 1,927,102 | |
| Yadkinville | 1,238,063 | 15,925 | - | - | 34,397 | 630,078 | 2,268 | 12,787 | 556,974 | 3,694 | 21,289 | 15,431 | 86,740 | 2,617,646 | |
| Yancey | | | | | | | | | | | | | | | |
| Burnsville | 889,073 | 450 | - | - | - | 551,168 | 1,303 | 7,351 | 130,942 | 3,917 | 32,082 | 14,560 | 50,921 | 1,681,767 | |
| All reporting municipalities | 3,243,630,473 | 66,583,481 | 397,002 | 25,652,961 | 50,406,107 | 1,256,285,090 | 4,335,013 | 24,884,496 | 330,374,541 | 16,469,590 | 38,238,733 | 48,231,489 | 147,544,576 | 5,253,033,551 | |

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, 2019, 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 2019, 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-2-19 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, 2019.

† Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$47,639,028.18 and Huntersville, \$3,396,575.19.

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 [\$] | District or township taxes [\$] | Total [\$] | County-wide taxes [\$] | District or township taxes [\$] | Municipal taxes [\$] | Total [\$] | County-wide taxes [\$] | District or township taxes [\$] | Municipal taxes [\$] | Total [\$] |
| 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 |
| 2019-20..... | 3,153,693,700 | 492,669,620 | 3,646,363,320 | 4,916,982,667 | 31,703,165 | 3,243,630,473 | 8,192,316,305 | 8,070,676,367 | 524,372,785 | 3,243,630,473 | 11,838,679,625 |

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 [\$] | District or township rate [\$] | Total rate [\$] | County-wide rate [\$] | District or township rate [\$] | Municipal rate [\$] | Total rate [\$] | County-wide rate [\$] | All jurisdictions rate [\$] |
| 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 |
| 2019-20..... | .649 | .101 | .750 | .663 | .004 | .437 | 1.105 | .657 | .964 |

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 [\$] | Real property in municipalities [\$] | Tangible personal property a,b [\$] | Public service company property† [\$] | Grand total all property locally taxable [\$] |
|--------------|---|---|--|--|--|
| 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 |
| 2019-20..... | 379,950,224,314 | 618,143,496,971 | 192,679,090,809 | 36,846,796,955 | 1,227,619,609,049 |

† 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 [\$] | Property in municipalities [\$] | Total [\$] |
| 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 |
| 2019-20..... | 486,105,157,562 | 741,514,451,487 | 1,227,619,609,049 |

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 [\$] | All other district levies [\$] | Total [\$] |
|--------------|--------------------------------|-----------------------------------|---------------|
| 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 |
| 2019-20..... | 60,986,951 | 463,385,834 | 524,372,785 |

Information compiled from property tax levy data provided by the NCDOR Local Government Division.

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES†
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2019-2020

| 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 | 199,946,699 | 65,808 | 200,012,507 | 14,758,625 | - | 54,175,575 | 12,694,826 | 32,360,029 | - | 32,360,029 | 23,588,740 | 4,005,173 | 341,595,475 | |
| Alexander | 51,751,060 | - | 45,597,859 | 16,479,077 | 805,321 | 1,127,941 | - | 5,518,592 | - | 4,862,429 | 6,127,651 | 1,597,073 | 76,597,351 | |
| Alleghany | 1,583,664 | - | 1,583,664 | 37,277,135 | - | - | - | 1,436,011 | - | 1,436,011 | 5,076,726 | 1,012,224 | 46,385,760 | |
| Anson | 63,936,895 | 2,262,543 | 66,199,438 | 138,993,639 | - | 48,734,035 | 6,398 | 7,755,766 | - | 7,755,766 | 5,326,617 | 873,524 | 267,889,417 | |
| Ashe | - | - | - | 88,993,734 | - | 3,494,091 | - | 829,701 | - | 829,701 | 7,283,323 | 1,768,034 | 102,368,883 | |
| Avery | 4,211,496 | - | 4,211,496 | 27,282,008 | - | 2,747,597 | - | 3,772,514 | - | 3,772,514 | 6,248,426 | 586,769 | 44,848,810 | |
| Beaufort | 53,373,858 | - | 53,373,858 | 32,746,745 | 9,228,045 | 7,799,975 | - | 6,810,780 | - | 6,810,780 | 8,211,941 | 3,053,419 | 121,224,763 | |
| Bertie | 14,040,763 | 4,900 | 14,045,663 | 15,026,776 | 10,686,970 | 4,122,344 | - | 3,406,116 | - | 3,406,116 | 2,367,805 | 1,477,508 | 51,133,182 | |
| Bladen | 41,276,191 | 481,851 | 41,758,042 | 49,016,003 | - | 43,184,805 | - | 2,948,473 | - | 2,948,473 | 7,859,246 | 3,162,903 | 147,929,472 | |
| Brunswick | 1,482,792,217 | 50,515,910 | 1,533,308,127 | 197,067,400 | - | 35,146,672 | - | 12,153,313 | - | 12,153,313 | 26,141,042 | 4,519,082 | 1,808,335,636 | |
| Buncombe | 628,536,783 | 776,175 | 629,312,958 | 18,891,294 | - | 63,308,806 | - | 59,031,575 | - | 59,031,575 | 41,318,511 | 3,301,061 | 815,164,205 | |
| Burke | 153,608,716 | 8,188 | 153,616,904 | 39,724,476 | - | 29,172,736 | - | 14,414,056 | - | 14,414,056 | 13,187,465 | 1,556,754 | 251,672,391 | |
| Cabarrus | 147,730,422 | - | 147,730,422 | 26,322,254 | - | 115,341,694 | 13,145,641 | 42,966,508 | 183,414 | 43,149,922 | 33,271,994 | 4,704,173 | 383,666,100 | |
| Caldwell | 92,218,007 | 76,162 | 92,294,169 | 64,395,201 | - | 19,264,902 | - | 14,575,075 | - | 14,575,075 | 14,099,882 | 1,571,536 | 206,200,765 | |
| Camden | 7,405,192 | - | 6,590,621 | 8,505,971 | - | 368,074 | - | 1,810,158 | - | 1,611,042 | 1,411,772 | 224,365 | 18,711,845 | |
| Carteret | 60,548,617 | - | 60,548,617 | 48,423,208 | - | 2,137,032 | - | 14,396,618 | 10,375 | 14,406,993 | 11,507,471 | 1,603,501 | 138,626,822 | |
| Caswell | 43,963,896 | 532,818 | 44,496,714 | 14,006,875 | - | 2,840,886 | 1,513,766 | 5,086,764 | - | 5,086,764 | 1,613,941 | 762,393 | 70,321,339 | |
| Catawba | 695,826,861 | 12,328,639 | 708,155,500 | 13,964,788 | - | 62,799,362 | 1,375,365 | 24,185,248 | - | 24,185,248 | 27,278,102 | 2,436,516 | 840,194,881 | |
| Chatham | 108,815,500 | 6,158,856 | 114,974,356 | 20,035,083 | - | 28,061,690 | 11,757,816 | 17,031,040 | - | 17,031,040 | 11,734,851 | 1,892,726 | 205,487,562 | |
| Cherokee | 25,513,855 | - | 22,490,463 | 18,210,889 | 2,150,669 | 4,465,637 | - | 5,065,637 | - | 4,465,637 | 3,108,073 | 1,162,101 | 51,587,565 | |
| Chowan | 17,443,936 | - | 17,443,936 | 5,729,201 | - | 2,075,460 | - | 2,197,298 | - | 2,197,298 | 1,720,082 | 283,500 | 29,449,477 | |
| Clay | 4,228,097 | - | 4,228,097 | 22,497,561 | - | - | - | 2,003,996 | - | 2,003,996 | 1,951,950 | 480,823 | 31,162,427 | |
| Cleveland | 727,005,363 | 1,954 | 727,007,317 | 21,045,792 | 829,403 | 48,529,139 | 26,346,462 | 110,697,351 | - | 110,697,351 | 12,095,383 | 3,800,570 | 950,351,417 | |
| Columbus | 75,339,772 | - | 75,339,772 | 60,632,252 | - | 12,379,920 | - | 21,098,675 | - | 21,098,675 | 10,072,826 | 2,494,671 | 182,018,116 | |
| Craven | 72,037,940 | 82,134 | 72,120,074 | 17,465,276 | - | 22,493,705 | - | 16,019,495 | - | 16,019,495 | 18,746,765 | 3,674,002 | 150,519,317 | |
| Cumberland | 116,580,657 | 37,747 | 116,618,404 | 83,081,132 | - | 82,664,412 | 1,392,819 | 52,753,666 | - | 52,753,666 | 52,721,490 | 6,734,144 | 395,966,067 | |
| Currituck | 78,696,690 | 149,600 | 78,846,290 | 491,569 | 7,003,914 | 1,215,627 | - | 4,880,357 | - | 4,880,357 | 9,388,909 | 1,129,365 | 102,956,031 | |
| Dare | 100,554,578 | 11,500 | 100,566,078 | 12,470,594 | - | 406,694 | - | 9,718,156 | - | 9,718,156 | 15,077,424 | 974,581 | 139,213,527 | |
| Davidson | 116,078,180 | 2,592,113 | 118,670,293 | 81,349,439 | - | 7,053,965 | 61,507,229 | 63,116,267 | 622,861 | 63,739,128 | 22,787,495 | 4,672,926 | 359,780,475 | |
| Davie | 48,476,518 | 7,770,080 | 56,246,598 | 26,023,846 | - | 4,883,681 | 987,608 | 4,498,765 | - | 4,498,765 | 7,688,772 | 1,736,755 | 102,066,025 | |
| Duplin | 62,729,689 | 44,408 | 62,774,097 | 52,396,649 | - | 10,618,386 | - | 7,101,814 | 151,275 | 7,253,089 | 9,474,559 | 2,756,184 | 145,272,964 | |
| Durham | 305,183,054 | 108,600 | 305,291,654 | 16,308,989 | - | 92,345,800 | - | 108,834,832 | - | 108,834,832 | 49,931,509 | 5,116,433 | 577,829,217 | |
| Edgecombe | 33,074,116 | - | 33,074,116 | 28,813,210 | 29,447,954 | 22,596,807 | - | 33,284,480 | - | 33,284,480 | 6,978,141 | 1,804,008 | 155,998,716 | |
| Forsyth | 409,801,594 | 5,652,596 | 415,454,190 | 8,236,451 | - | 91,854,383 | 6,890,226 | 94,930,370 | - | 94,930,370 | 57,464,716 | 9,932,667 | 684,763,003 | |
| Franklin | 69,281,522 | 40,230 | 69,321,752 | 37,702,579 | - | 13,140,788 | - | 12,921,360 | - | 12,921,360 | 7,857,807 | 2,169,639 | 143,113,925 | |
| Gaston | 557,637,731 | 1,411,079 | 559,048,810 | 39,617,860 | - | 127,927,909 | 48,779,974 | 45,161,000 | - | 45,161,000 | 27,683,682 | 5,314,970 | 853,534,205 | |
| Gates | 8,349,117 | 84,348 | 8,433,465 | 7,919,237 | 2,109,370 | 5,437,911 | - | 3,211,316 | - | 3,211,316 | 2,062,834 | 1,023,212 | 30,197,345 | |
| Graham | 35,174,308 | - | 35,174,308 | - | - | - | - | 1,567,913 | - | 1,567,913 | 1,177,423 | 55,026 | 37,974,670 | |
| Granville | 61,581,012 | - | 61,581,012 | 29,823,414 | - | 29,455,553 | - | 8,130,309 | - | 8,130,309 | 8,068,375 | 1,189,773 | 138,248,436 | |
| Greene | 9,307,738 | - | 9,307,738 | 19,409,020 | - | 9,787,060 | - | 2,265,298 | - | 2,265,298 | 3,337,994 | 970,442 | 45,077,552 | |

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 | 526,390,152 | 924,158 | 527,314,310 | 3,050,231 | - | 156,101,667 | 175,246,809 | 192,016,283 | - | 192,016,283 | 99,644,531 | 12,351,508 | 1,165,725,339 | |
| Halifax | 147,675,745 | 435,634 | 148,111,379 | 29,095,173 | 13,860,541 | 42,808,178 | - | 10,158,047 | - | 10,158,047 | 8,098,873 | 2,607,962 | 254,740,153 | |
| Harnett | 89,657,065 | 113,629 | 89,770,694 | 68,168,435 | - | 9,413,424 | 1,036,218 | 16,237,087 | - | 16,237,087 | 14,881,369 | 3,109,684 | 202,616,911 | |
| Haywood | 92,715,136 | 21,600 | 92,736,736 | 53,750,590 | - | 5,246,773 | - | 13,632,440 | - | 13,632,440 | 14,918,740 | 1,291,638 | 181,576,917 | |
| Henderson | 182,301,931 | 946,631 | 183,248,562 | - | - | 90,618,527 | - | 19,350,600 | - | 19,350,600 | 18,281,044 | 2,106,536 | 313,605,269 | |
| Hertford | 65,811,623 | 530,229 | 66,341,852 | 21,186,460 | 7,736,004 | 6,266,926 | 833,894 | 4,489,713 | 11,490 | 4,501,203 | 2,886,817 | 1,011,022 | 110,764,178 | |
| Hoke | 36,143,075 | - | 36,143,075 | 42,144,266 | - | 22,930,701 | - | 5,690,631 | - | 5,690,631 | 6,790,854 | 1,546,819 | 115,246,346 | |
| Hyde | 20,682 | - | 20,682 | 25,728,611 | - | 898,348 | - | 1,466,601 | - | 1,466,601 | 1,664,796 | 621,329 | 30,400,367 | |
| Iredell | 184,360,776 | 11,164 | 184,371,940 | 71,540,120 | - | 56,418,479 | 43,936,807 | 31,380,752 | - | 31,380,752 | 25,135,501 | 5,105,255 | 417,888,854 | |
| Jackson | 165,309,320 | 3,938,964 | 169,248,284 | 9,238,912 | - | 3,290,149 | - | 12,159,737 | - | 12,159,737 | 8,266,555 | 896,659 | 203,100,296 | |
| Johnston | 159,025,033 | 725,710 | 159,750,743 | 18,231,492 | - | 100,785,381 | 9,164,724 | 22,450,884 | - | 22,450,884 | 26,889,842 | 4,337,789 | 341,610,855 | |
| Jones | 10,486,280 | - | 10,486,280 | 30,283,442 | - | 950,736 | - | 1,882,383 | - | 1,882,383 | 3,353,909 | 1,094,374 | 48,051,124 | |
| Lee | 61,475,602 | 243,649 | 61,719,251 | 18,980,812 | - | 14,290,479 | 766,616 | 18,314,141 | 50,000 | 18,364,141 | 9,162,935 | 2,085,517 | 125,369,751 | |
| Lenoir | 53,856,713 | 1,002,185 | 54,858,898 | 11,386,045 | - | 16,255,822 | - | 10,853,767 | - | 10,853,767 | 9,527,189 | 2,497,574 | 105,379,295 | |
| Lincoln | 331,917,457 | 753 | 331,918,210 | 46,574,561 | - | 29,225,306 | 12,456,210 | 15,068,471 | - | 15,068,471 | 13,277,657 | 2,643,765 | 451,164,180 | |
| Macon | 134,514,664 | 86,100 | 134,600,764 | 10,946,887 | - | 9,300,000 | - | 6,855,849 | - | 6,855,849 | 5,666,808 | 1,012,678 | 168,382,986 | |
| Madison | 13,160,237 | - | 10,449,229 | 28,846,561 | - | 797,671 | - | 3,223,325 | - | 2,559,321 | 4,203,411 | 879,523 | 47,735,716 | |
| Martin | 45,190,229 | - | 45,190,229 | 8,105,877 | 1,973,395 | 3,478,417 | - | 2,789,661 | - | 2,789,661 | 3,438,314 | 1,005,633 | 65,981,526 | |
| McDowell | 149,339,442 | 67,057 | 149,406,499 | 18,975,794 | - | 5,787,527 | - | 6,467,047 | - | 6,467,047 | 7,453,022 | 1,391,916 | 189,481,805 | |
| Mecklenburg | 2,696,735,306 | 9,663,556 | 2,706,398,862 | 47,518,629 | - | 437,031,408 | 63,717,282 | 431,604,059 | 113,500 | 431,717,559 | 334,210,885 | 16,661,472 | 4,037,256,097 | |
| Mitchell | 17,120,340 | - | 17,120,340 | 12,216,793 | - | 8,753,842 | - | 3,880,051 | - | 3,880,051 | 2,101,957 | 428,620 | 44,501,603 | |
| Montgomery | 63,585,130 | 1,337,398 | 64,922,528 | 15,930,059 | - | 697,020 | - | 3,117,159 | - | 3,117,159 | 6,101,644 | 948,573 | 91,716,983 | |
| Moore | 113,713,019 | 291,000 | 114,004,019 | 36,994,523 | - | 9,916,889 | 1,480,299 | 17,414,950 | - | 17,414,950 | 15,336,063 | 2,235,531 | 197,382,274 | |
| Nash | 97,837,515 | 5,050 | 97,842,565 | 1,612,303 | 6,954,302 | 2,992,574 | - | 15,883,749 | - | 15,883,749 | 18,133,025 | 4,538,298 | 147,956,816 | |
| New Hanover | 501,156,965 | 1,221,059 | 502,378,024 | 18,808 | - | 42,248,600 | - | 61,308,148 | - | 61,308,148 | 41,534,844 | 3,355,405 | 650,843,829 | |
| Northampton | 138,252,267 | 84,610 | 138,336,877 | 8,885,894 | 9,569,635 | 9,703,533 | 1,972,157 | 4,057,616 | - | 4,057,616 | 2,896,844 | 841,654 | 176,264,210 | |
| Onslow | 90,249,226 | 3,500 | 90,252,726 | 148,989,338 | - | 17,062,084 | - | 30,136,390 | - | 30,136,390 | 25,184,167 | 4,406,161 | 316,030,866 | |
| Orange | 145,849,588 | - | 145,849,588 | 64,999,758 | - | 55,128,293 | 5,852,659 | 25,809,461 | - | 25,809,461 | 23,103,895 | 2,648,455 | 323,392,109 | |
| Pamlico | 14,675,709 | - | 14,675,709 | 20,726,808 | - | 344,163 | - | 1,907,450 | - | 1,907,450 | 2,026,805 | 628,536 | 40,309,471 | |
| Pasquotank | 30,287,749 | 130,600 | 30,418,349 | 17,472,314 | 7,724,518 | 5,308,877 | - | 7,088,753 | - | 7,088,753 | 5,554,010 | 648,037 | 74,214,858 | |
| Pender | 58,813,187 | - | 58,813,187 | 47,788,761 | - | 6,833,812 | - | 11,378,065 | - | 11,378,065 | 10,247,941 | 991,896 | 136,053,662 | |
| Perquimans | 22,592,916 | - | 22,592,916 | 20,674,753 | 1,807,670 | 670,873 | - | 2,106,918 | - | 2,106,918 | 1,852,358 | 321,605 | 50,027,093 | |
| Person | 762,971,920 | 19,233,103 | 782,205,023 | 28,333,628 | - | 21,600,616 | 121,852 | 4,260,577 | - | 4,260,577 | 4,986,302 | 1,268,330 | 842,776,328 | |
| Pitt | 47,987,236 | 44,880 | 48,032,116 | 15,294,500 | 1,468,530 | 26,387,968 | - | 26,020,097 | - | 26,020,097 | 34,817,959 | 4,934,934 | 156,956,104 | |
| Polk | 35,508,226 | - | 35,508,226 | 20,580,715 | - | 43,527,291 | 2,039,197 | 7,742,098 | - | 7,742,098 | 3,300,470 | 304,669 | 113,002,666 | |
| Randolph | 150,256,985 | - | 150,256,985 | 65,314,650 | - | 20,766,834 | - | 23,345,824 | 25,002 | 23,370,826 | 17,968,008 | 4,814,118 | 282,491,421 | |
| Richmond | 531,302,017 | 983,852 | 532,285,869 | 141,042,018 | - | 48,578,268 | 1,162,748 | 14,818,881 | - | 14,818,881 | 7,505,012 | 1,327,953 | 746,720,749 | |
| Robeson | 98,344,481 | 19,082 | 98,363,563 | 115,667,046 | - | 100,957,840 | - | 38,620,431 | 25,750 | 38,646,181 | 18,161,206 | 3,619,016 | 375,414,852 | |
| Rockingham | 661,380,174 | 13,072,367 | 674,452,541 | 11,233,882 | - | 39,708,546 | 66,931,767 | 16,348,680 | - | 16,348,680 | 12,855,023 | 3,123,752 | 824,654,191 | |
| Rowan | 533,187,780 | 2,192,385 | 535,380,165 | 10,039,799 | - | 46,444,024 | 50,223,193 | 27,963,272 | - | 27,963,272 | 16,976,362 | 3,111,135 | 690,137,950 | |

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 | 550,612,058 | 29,300 | 550,641,358 | 32,022,499 | - | 44,254,648 | - | 14,561,214 | - | 14,561,214 | 17,813,740 | 4,848,796 | 664,142,255 | |
| Sampson | 74,784,796 | 1,036,732 | 75,821,528 | 60,149,771 | - | 9,750,418 | - | 5,761,126 | - | 5,761,126 | 13,973,178 | 3,196,582 | 168,652,603 | |
| Scotland | 34,518,377 | - | 34,518,377 | 16,475,551 | - | 28,504,572 | - | 10,351,682 | - | 10,351,682 | 6,062,709 | 1,193,279 | 97,106,170 | |
| Stanly | 60,852,647 | 128,654 | 60,981,301 | 35,881,201 | - | 40,589,913 | - | 11,350,878 | 67,700 | 11,418,578 | 8,260,241 | 1,870,533 | 159,001,767 | |
| Stokes | 617,242,084 | 1,198,391 | 618,440,475 | 20,538,915 | - | 987,539 | - | 13,719,199 | - | 13,719,199 | 6,315,102 | 1,823,184 | 661,824,414 | |
| Surry | 100,078,103 | 17,100 | 100,095,203 | 45,961,500 | - | 8,722,318 | - | 15,917,751 | - | 15,917,751 | 22,288,895 | 2,151,717 | 195,137,384 | |
| Swain | 62,567,015 | 79,100 | 62,646,115 | - | - | 645,769 | - | 3,900,838 | - | 3,900,838 | 3,423,236 | 303,802 | 70,919,760 | |
| Transylvania | 66,130,629 | 5,042,120 | 71,172,749 | 23,231,346 | - | 3,336,195 | - | 16,362,554 | 4,572,398 | 20,934,952 | 3,629,500 | 407,345 | 122,712,087 | |
| Tyrrell | 7,412,297 | - | 7,412,297 | - | - | 154,714 | - | 1,177,638 | - | 1,177,638 | 1,095,466 | 227,607 | 10,067,722 | |
| Union | 128,615,749 | 13,266 | 105,246,671 | 126,834,717 | - | 54,952,711 | - | 32,900,091 | - | 26,918,854 | 30,945,196 | 5,981,839 | 350,879,988 | |
| Vance | 62,699,063 | 36,148 | 62,735,211 | 5,000,197 | - | 7,062,973 | - | 7,770,398 | - | 7,770,398 | 6,716,870 | 1,675,367 | 90,961,016 | |
| Wake | 2,208,980,654 | 26,904,060 | 2,235,884,714 | 106,430,721 | - | 265,110,950 | 24,844,174 | 346,899,852 | - | 346,899,852 | 196,795,417 | 19,543,853 | 3,195,509,681 | |
| Warren | 30,396,954 | 32,544 | 30,429,498 | 19,145,607 | - | 1,015,381 | 274,332 | 3,833,573 | - | 3,833,573 | 2,910,804 | 1,041,866 | 58,651,061 | |
| Washington | 38,632,305 | - | 38,632,305 | 2,233,708 | 5,421,010 | 3,107,132 | - | 1,834,573 | - | 1,834,573 | 1,612,176 | 473,115 | 53,314,019 | |
| Watauga | - | - | - | 75,267,747 | - | 4,194,763 | - | 8,077,333 | - | 8,077,333 | 14,064,456 | 787,731 | 102,392,030 | |
| Wayne | 570,043,954 | 108,877 | 570,152,831 | 29,586,227 | - | 55,275,893 | - | 23,427,211 | - | 23,427,211 | 18,116,687 | 3,530,111 | 700,088,960 | |
| Wilkes | 129,632,856 | 190,060 | 129,822,916 | 29,960,945 | - | 4,848,890 | - | 6,439,500 | - | 6,439,500 | 39,588,620 | 2,459,256 | 213,120,127 | |
| Wilson | 24,009,056 | 20,000 | 24,029,056 | 1,006,719 | - | 15,826,804 | - | 15,598,345 | 109,311 | 15,707,656 | 12,436,496 | 2,263,794 | 71,270,525 | |
| Yadkin | 66,140,859 | - | 66,140,859 | 19,710,988 | - | 3,392,641 | - | 1,664,891 | - | 1,664,891 | 7,195,049 | 1,265,195 | 99,369,623 | |
| Yancey | 20,824,813 | - | 20,824,813 | 24,926,284 | - | 1,508,105 | - | 2,637,581 | - | 2,637,581 | 3,269,746 | 536,666 | 53,703,195 | |
| All counties | 20,900,975,471 | 183,364,496 | 21,048,255,451 | 3,503,069,153 | 118,777,251 | 3,181,465,612 | 648,459,068 | 2,593,432,968 | 5,943,076 | 2,591,275,247 | 1,887,962,246 | 261,921,495 | 33,241,185,523 | |

† 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 2019.

†† 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 2019-2020

| 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 | 6,980,224 | 3,565,943 | 9,968,902 | 5,319 | 759,805 | 4,527,491 | 15,261,517 | Guilford | 49,628,277 | 1,785,860 | 47,151,068 | 50,069,967 | 2,082,503 | 122,356,316 | 221,659,854 |
| Alexander | 3,064,756 | 637,570 | 3,272,341 | - | 676 | - | 3,273,017 | Halifax | 21,580,000 | 593,130 | 20,994,862 | - | 299,933 | 278 | 21,295,073 |
| Alleghany | - | - | - | - | 283 | - | 283 | Harnett | 13,328,235 | 483,068 | 12,923,642 | - | 129,862 | - | 13,053,504 |
| Anson | 19,663,830 | 19,641 | 19,683,471 | - | 22,204 | 4,102,942 | 23,808,617 | Haywood | 3,633,580 | - | 3,068,195 | - | 479,557 | - | 3,547,752 |
| Ashe | - | - | - | - | 1,252 | - | 1,252 | Henderson | 6,342,112 | - | 6,342,112 | - | 116,670 | 11,693,634 | 18,152,416 |
| Avery | - | - | - | - | 153 | - | 153 | Hertford | 7,481,866 | 96,897 | 7,578,763 | - | 37,412 | - | 7,616,175 |
| Beaufort | 12,998,574 | 551,172 | 13,549,746 | - | 25,834 | 478,067 | 14,053,647 | Hoke | 3,220,789 | - | 3,220,789 | - | 15,844 | 258,746 | 3,495,379 |
| Bertie | 4,113,767 | 78,200 | 3,887,960 | - | 50,485 | - | 3,938,445 | Hyde | - | - | - | - | 28 | - | 28 |
| Bladen | 15,831,663 | 113,464 | 14,365,127 | - | 8,605 | - | 14,373,732 | Iredell | 17,748,538 | 1,458,875 | 19,207,413 | - | 749,708 | 11,071,753 | 31,028,874 |
| Brunswick | 8,603,473 | 40,298 | 8,643,771 | - | 37,753 | 9,302,212 | 17,983,736 | Jackson | 5,861,660 | - | 5,861,660 | - | 20,602 | 540,130 | 6,422,392 |
| Buncombe | 30,784,960 | 679,450 | 27,231,478 | 20,589,928 | 651,646 | 11,318,372 | 59,791,424 | Johnston | 38,206,495 | 1,254,995 | 39,461,490 | - | 625,106 | 15,354,289 | 55,440,885 |
| Burke | 18,207,834 | 17,388 | 18,225,222 | - | 525,748 | 2,304,173 | 21,055,143 | Jones | 836,619 | - | 836,619 | - | 65,011 | 75,241 | 976,871 |
| Cabarrus | 22,003,189 | 164,770 | 18,832,276 | 3,659,478 | 320,440 | 49,989,936 | 72,802,130 | Lee | 10,404,143 | 317,645 | 10,721,788 | - | 18,560 | 1,015,367 | 11,755,715 |
| Caldwell | - | - | - | - | 14,329 | 32,842,154 | 32,856,483 | Lenoir | 5,211,438 | 111,872 | 5,323,310 | - | 178,845 | 4,566,522 | 10,068,677 |
| Camden | 1,913,405 | - | 1,675,186 | - | 744 | - | 1,675,930 | Lincoln | 10,814,211 | 46,484 | 10,860,695 | - | 683,087 | - | 11,543,782 |
| Carteret | 5,893,096 | 2,840,495 | 8,196,141 | 2,128 | 55,477 | - | 8,253,746 | Macon | 399,749 | - | 399,749 | - | 7 | 494,338 | 894,094 |
| Caswell | 6,162,333 | 205,860 | 6,368,193 | - | 73,854 | 20,640,711 | 27,082,758 | Madison | 17,498,580 | 6,000 | 13,528,903 | - | 20 | - | 13,528,923 |
| Catawba | 17,012,631 | 190,275 | 17,196,060 | 96,194 | 1,208,582 | 64,197,065 | 82,697,901 | Martin | 2,896,136 | 350,016 | 3,246,152 | - | 83,936 | - | 3,330,088 |
| Chatham | 8,381,700 | 377,633 | 8,256,431 | - | 58,033 | - | 8,314,464 | McDowell | 56,881,590 | 188,763 | 57,070,353 | - | 513,235 | - | 57,583,588 |
| Cherokee | 1,515,175 | - | 1,315,929 | - | 26 | - | 1,315,955 | Rowan | 80,138,956 | 28,276,403 | 108,415,359 | 868,324,877 | 1,368,650 | 214,137,624 | 1,192,246,510 |
| Chowan | 1,814,410 | - | 1,710,807 | 162,538 | 6,659 | 567,802 | 2,447,806 | Mitchell | 33,612,132 | 43,850 | 33,655,982 | - | 10 | 2,371,938 | 36,027,930 |
| Clay | - | - | - | - | - | - | - | Montgomery | 7,204,069 | 1,890,787 | 8,391,739 | - | 92,383 | - | 8,484,122 |
| Cleveland | 22,018,174 | 519,330 | 20,602,106 | - | 83,685 | 13,107,564 | 33,793,355 | Moore | 11,077,505 | 430,396 | 11,507,901 | - | 27,363 | 4,013,366 | 15,548,630 |
| Columbus | 10,703,756 | 284,331 | 10,330,876 | - | 619 | - | 10,331,495 | Nash | 12,302,617 | 194,251 | 11,572,942 | - | 436,960 | 12,469,910 | 24,479,812 |
| Craven | 14,172,082 | 507,100 | 14,679,182 | 9,406,445 | 146,370 | 2,078,052 | 26,310,049 | New Hanover | 6,725,882 | 3,626,500 | 9,261,444 | 22,523,262 | 107,584 | 11,638,429 | 43,530,719 |
| Cumberland | 34,732,338 | 1,032,400 | 35,764,738 | 9,307,448 | 272,725 | 27,172,426 | 72,517,337 | Northampton | 23,607,396 | 11,042 | 23,618,438 | - | 119,286 | 7,040,901 | 30,778,625 |
| Currituck | 6,033,911 | - | 5,160,804 | - | - | - | 5,160,804 | Onslow | - | 552,053 | 552,053 | 9,145,785 | 317,657 | 903,216 | 10,918,711 |
| Dare | - | - | - | 920,210 | 54,360 | 525,331 | 1,499,901 | Orange | 9,369,733 | 1,081,276 | 9,600,237 | - | 853,840 | 3,718,713 | 14,172,790 |
| Davidson | 53,202,264 | 543,870 | 50,979,617 | - | 412,462 | 12,625,126 | 64,017,205 | Pamlico | 300 | 174,900 | 175,172 | - | 2,373 | - | 177,545 |
| Davie | 3,663,813 | 117,106 | 3,526,284 | - | 245,120 | 209,661 | 3,981,065 | Pasquotank | 5,148,576 | - | 4,664,610 | - | 12,567 | - | 4,677,177 |
| Duplin | 5,604,589 | - | 5,216,191 | - | 315,103 | 186,464 | 5,717,758 | Pender | - | 33,280 | 33,280 | - | 191,058 | 4,108,097 | 4,332,435 |
| Durham | 10,202,074 | 5,898,702 | 16,100,776 | - | 1,315,967 | 11,769,113 | 29,185,856 | Perquimans | 6,509,044 | - | 6,509,044 | - | 11,363 | 105,455 | 6,625,862 |
| Edgecombe | 19,772,139 | 1,635,414 | 21,407,553 | - | 129,711 | 2,761,895 | 24,299,159 | Person | 3,002,842 | 114,577 | 2,909,622 | - | 3,365 | - | 2,912,987 |
| Forsyth | 27,561,433 | 1,776,146 | 27,209,837 | 10,639 | 836,783 | 40,840,747 | 68,898,006 | Pitt | 11,816,675 | 662,654 | 11,563,536 | 2,962,818 | 81,385 | 7,339,787 | 21,947,526 |
| Franklin | 2,100,766 | 218,075 | 2,158,973 | - | 935,108 | - | 3,094,081 | Polk | 4,349,223 | - | 3,829,056 | - | 21,050 | - | 3,850,106 |
| Gaston | 37,939,999 | 820,311 | 38,760,310 | - | 507,652 | 11,288,054 | 50,556,016 | Randolph | 8,045,156 | 1,042,154 | 9,087,310 | - | 445,690 | 19,191,955 | 28,724,955 |
| Gates | - | - | - | - | 31,107 | - | 31,107 | Richmond | 32,926,483 | 173,963 | 33,100,446 | - | 86,625 | - | 33,187,071 |
| Graham | - | - | - | - | - | - | - | Robeson | 48,815,694 | 389,321 | 49,205,015 | - | 214,381 | 5,454,100 | 54,873,496 |
| Granville | 7,705,807 | 222,798 | 7,473,962 | - | 485,752 | 4,127,839 | 12,087,553 | Rockingham | 34,638,511 | 242,585 | 34,881,096 | - | 153,052 | 4,679,708 | 39,713,856 |
| Greene | 882,355 | - | 882,355 | - | 40,125 | - | 922,480 | Rowan | 45,862,940 | 702,158 | 46,565,098 | - | 443,852 | 24,115,711 | 71,124,661 |

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 | 27,370,019 | 434,423 | 27,804,442 | - | 31,706 | 4,626,910 | 32,463,058 | Vance | 3,580,600 | 542,874 | 3,921,886 | - | 436,510 | 4,560,015 | 8,918,411 |
| Sampson | 538,511 | 182,146 | 720,657 | - | 205,647 | 6,427,381 | 7,353,685 | Wake | 32,830,323 | 13,402,375 | 41,121,016 | 299,345,290 | 1,510,969 | 34,464,384 | 376,441,659 |
| Scotland | 14,313,374 | 73,505 | 14,386,879 | - | 24,841 | 8,419,549 | 22,831,269 | Warren | 791,764 | 234,761 | 1,026,525 | - | 227,956 | 755,147 | 2,009,628 |
| Stanly | 10,864,804 | - | 9,618,713 | - | 13,763 | - | 9,632,476 | Washington | 3,946,970 | 32,700 | 3,979,670 | - | 20,017 | 896,225 | 4,895,912 |
| Stokes | 9,254,899 | 546,168 | 9,209,679 | - | 81,502 | - | 9,291,181 | Watauga | - | - | - | - | 33,517 | 1,685,835 | 1,719,352 |
| Surry | 8,268,707 | - | 7,761,008 | - | 364,419 | 29,956,496 | 38,081,923 | Wayne | 11,960,836 | 350,410 | 12,311,246 | - | 132,996 | 6,978,951 | 19,423,193 |
| Swain | 6,751,256 | 131,470 | 6,201,524 | - | 10,830 | 97,912 | 6,310,266 | Wilkes | 3,069,009 | - | 3,069,009 | - | 49,590 | 2,345,098 | 5,463,697 |
| Transylvania | 1,372,800 | 329,175 | 1,596,407 | - | 83 | - | 1,596,490 | Wilson | 25,790,128 | 276,244 | 24,707,232 | - | 212,827 | 13,295,449 | 38,215,508 |
| Tyrrell | - | - | - | - | 35,604 | - | 35,604 | Yadkin | - | - | - | - | 220,577 | 12,654,579 | 12,875,156 |
| Union | 25,860,644 | 109,613 | 20,549,866 | - | 43,335 | 1,556,630 | 22,149,831 | Yancey | 4,349,258 | 101,220 | 4,049,476 | - | - | - | 4,049,476 |
| | | | | | | | | All counties | 1,289,282,174 | 86,140,581 | 1,321,564,783 | 1,296,532,326 | 24,382,346 | 944,399,282 | 3,586,878,737 |

† 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 2019.

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 2016-2017 | | | | Rate | Fiscal year 2017-2018 | | | | Rate | Fiscal year 2018-2019 | | | |
|------------------------|------|-----------------------|-----------|-------------------|---------------|------|-----------------------|-----------|-------------------|---------------|------|-----------------------|-----------|-------------------|---------------|
| | | 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] | |
| % | [\$] | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | [\$] | |
| Alamance | 3 | 869,628 | | | 88,367 | 3 | 903,642 | | | 84,506 | 3 | 962,310 | | | 88,632 |
| Alexander | | | | | 12,300 | | | | | 10,560 | | | | | 9,840 |
| Alleghany | 6 | 72,086 | | | 4,025 | 6 | 76,686 | | | 4,067 | 6 | 80,471 | | | 3,475 |
| Anson | 6 | 32,271 | | | 1,005 | 6 | 30,026 | | | 945 | 6 | 35,667 | | | 1,055 |
| Ashe | 3 | 246,519 | | | 7,905 | 3 | 274,351 | | | 6,937 | 3 | 300,956 | | | 7,273 |
| Avery | | | | | 7,560 | | | | | 7,440 | | | | | 7,280 |
| Beaufort | | | | | 2,745 | | | | | 2,545 | | | | | 2,370 |
| Bertie | | | | | 5,064 | | | | | 4,255 | | | | | 4,023 |
| Bladen | | | | | 745 | | | | | 900 | | | | | 955 |
| Brunswick ^a | 1 | 1,472,241 | | | 61,754 | 1 | 1,589,493 | | | 66,959 | 1 | 1,728,904 | | | 64,344 |
| Buncombe | 6 | 21,043,724 | | | 84,904 | 6 | 23,324,431 | | | 193,895 | 6 | 25,339,145 | | | 199,675 |
| Burke | 6 | 507,498 | | | 16,960 | 6 | 523,468 | | | 18,295 | 6 | 572,103 | | | 17,274 |
| Cabarrus | 6 | 5,517,951 | | | 569,707 | 6 | 5,681,813 | | | 567,234 | 6 | 5,711,875 | | | 551,452 |
| Caldwell | 3 | 117,735 | | | 36,037 | 3 | 131,365 | | | 33,088 | 3 | 139,971 | | | 29,245 |
| Camden | 6 | 41,327 | | 461,199 | 4,155 | 6 | 25,580 | | 543,753 | 3,085 | 6 | 44,597 | | 740,843 | 5,225 |
| Carteret | 6 | 7,029,734 | | | 50,480 | 6 | 7,578,125 | | | 39,450 | 6 | 7,716,833 | | | 38,255 |
| Caswell | | | | | 6,225 | | | | | 545 | | | | | 350 |
| Catawba | | | | | 35,450 | | | | | 34,197 | | | | | 29,090 |
| Chatham | 3 | 109,813 | | | 22,005 | 3 | 118,808 | | | 22,209 | 3 | 139,165 | | | 21,586 |
| Cherokee | 4 | 366,769 | | | 5,475 | 4 | 396,751 | | | 6,225 | 4 | 406,680 | | | 5,775 |
| Chowan | 5 | 165,442 | | 461,970 | 6,930 | 5 | 159,567 | | 580,063 | 4,860 | 5 | 183,521 | | 489,974 | 4,140 |
| Clay | 3 | 31,426 | | | 5,940 | 3 | 37,144 | | | 3,900 | 3 | 39,344 | | | 5,100 |
| Cleveland | 3 | 679,374 | | | 16,370 | 3 | 693,108 | | | 20,415 | 3 | 789,498 | | | 19,840 |
| Columbus | 3 | 138,360 | | | 20,775 | 3 | 114,787 | | | 18,680 | 3 | 193,029 | | | 17,990 |
| Craven | 6 | 1,796,426 | | | 56,005 | 6 | 1,833,123 | | | 54,638 | 6 | 2,112,498 | | | 54,638 |
| Cumberland | 6 | 6,223,376 | 6,566,741 | | 291,972 | 6 | 6,126,728 | 6,806,270 | | 254,477 | 6 | 7,228,557 | 7,295,933 | | 221,111 |
| Currituck | 6 | 11,511,034 | | 3,790,324 | 154,833 | 6 | 11,913,048 | | 4,165,710 | 484,093 | 6 | 12,475,908 | | 4,492,630 | 474,849 |
| Dare | 6 | 28,248,237 | 2,525,526 | 6,642,173 | 27,391 | 6 | 29,708,764 | 2,598,309 | 7,133,435 | 67,199 | 6 | 30,637,180 | 2,686,927 | 7,479,964 | 57,345 |
| Davidson | | | | | 64,585 | | | | | 58,490 | | | | | 7,370 |
| Davie | 3 | 124,970 | | | 19,046 | 3 | 135,390 | | | 19,352 | 3 | 144,440 | | | 19,457 |
| Duplin | 6 | 256,509 | | | 22,030 | 6 | 240,283 | | | 20,765 | 6 | 293,465 | | | 18,670 |
| Durham | 6 | 12,796,025 | | | 1,547,290 | 6 | 12,161,069 | | | 1,779,784 | 6 | 13,389,189 | | | 1,817,991 |
| Edgecombe | 6 | 120,559 | | | 27,812 | 6 | 77,353 | | | 25,979 | 6 | 94,471 | | | 26,899 |
| Forsyth | 6 | 5,697,721 | | | 375,238 | 6 | 6,099,219 | | | 271,509 | 6 | 6,562,411 | | | 246,600 |
| Franklin | 6 | 70,454 | | | 2,708 | 6 | 73,155 | | | 2,861 | 6 | 71,289 | | | 2,620 |
| Gaston | 3 | 1,585,930 | | | 558,923 | 3 | 1,613,260 | | | 378,932 | 3 | 1,703,856 | | | 400,664 |
| Gates | | | | | 1,330 | | | | | 1,250 | | | | | 1,825 |
| Graham | 3 | 255,312 | | | 5,241 | 3 | 259,922 | | | 4,776 | 3 | 266,860 | | | 4,320 |
| Granville | 6 | 236,259 | | | 4,365 | 6 | 351,886 | | | 165,360 | 6 | 287,488 | | | 8,229 |
| Greene | | | | | 6,958 | | | | | 7,002 | | | | | 5,876 |

TABLE 75. -Continued

| County | Rate | Fiscal year 2016-2017 | | | | Rate | Fiscal year 2017-2018 | | | | Rate | Fiscal year 2018-2019 | | | |
|--------------|------|-----------------------|------------|-------------------|---------------|------|-----------------------|------------|-------------------|---------------|------|-----------------------|------------|-------------------|---------------|
| | | 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 | 5,782,671 | | | 157,992 | 3 | 6,044,016 | | | 151,069 | 3 | 6,588,717 | | | 145,233 |
| Halifax | 5 | 918,610 | | | 23,920 | 5 | 934,626 | | | 18,914 | 5 | 928,761 | | | 17,260 |
| Harnett | | | | | - | 3 | 13,864 | | | - | 3 | 50,830 | | | - |
| Haywood | 4 | 1,450,906 | | | 34,920 | 4 | 1,570,359 | | | 227,387 | 4 | 1,646,580 | | | 228,855 |
| Henderson | 5 | 1,995,757 | | | 19,229 | 5 | 2,304,334 | | | 15,646 | 5 | 2,550,107 | | | 16,340 |
| Hertford | 3 | 48,355 | | | 10,335 | 3 | 48,248 | | | 9,447 | 3 | 63,140 | | | 8,379 |
| Hoke | | | | | 2,210,092 | | | | | 874,613 | | | | | 2,284,772 |
| Hyde† | 3 | 433,673 | | | 900 | 5 | 567,256 | | | 714 | 5 | 900,094 | | | 735 |
| Iredell | | | | | 79,910 | | | | | 78,030 | | | | | 78,506 |
| Jackson | 4 | 1,029,963 | | | 26,333 | 4 | 1,092,332 | | | 29,721 | 4 | 1,174,014 | | | 27,704 |
| Johnston | 3 | 839,103 | | | 79,635 | 3 | 841,195 | | | 75,945 | 3 | 1,046,476 | | | 75,619 |
| Jones | | | | | 2,030 | | | | | 2,030 | | | | | 2,410 |
| Lee | 3 | 245,476 | | | 4,134 | 3 | 250,137 | | | 4,076 | 3 | 270,577 | | | 4,494 |
| Lenoir | 3 | 226,332 | | | 11,890 | 3 | 257,303 | | | 19,710 | 3 | 225,597 | | | 16,400 |
| Lincoln | 3 | 121,019 | | | 351,580 | 3 | 128,795 | | | 388,183 | 3 | 151,311 | | | 33,120 |
| Macon | 3 | 872,073 | | | 109,043 | 3 | 960,373 | | | 106,541 | 3 | 1,011,827 | | | 97,670 |
| Madison | 5 | 307,725 | | | 10,140 | 5 | 364,089 | | | 11,100 | 5 | 385,138 | | | 8,700 |
| Martin | 6 | 273,783 | | | 5,245 | 6 | 273,449 | | | 4,440 | 6 | 330,785 | | | 4,960 |
| McDowell | 5 | 495,109 | | | 10,110 | 5 | 542,955 | | | 17,160 | 5 | 591,010 | | | 9,905 |
| Mecklenburg | 8 | 56,454,755 | 32,483,175 | | 187,005 | 8 | 61,013,333 | 34,672,041 | | 268,831 | 8 | 64,457,020 | 36,610,736 | | 255,599 |
| Mitchell | 3 | 66,555 | | | 6,120 | 3 | 72,000 | | | 6,000 | 3 | 66,331 | | | 6,120 |
| Montgomery | 3 | 38,629 | | | 10,326 | 3 | 43,532 | | | 8,400 | 3 | 42,208 | | | 10,200 |
| Moore | 3 | 1,579,464 | | | 40,695 | 3 | 1,645,378 | | | 39,336 | 3 | 1,885,704 | | | 40,570 |
| Nash | 5 | 1,585,628 | | | 228,080 | 5 | 1,556,968 | | | 221,109 | 5 | 1,738,285 | | | 171,559 |
| New Hanover† | 3 | 5,724,172 | | | 709,889 | 3 | 5,938,083 | | | 708,555 | 3 | 7,119,680 | | | 683,750 |
| Northampton | 6 | 68,864 | | | 4,780 | 6 | 86,262 | | | 4,265 | 6 | 83,171 | | | 4,093 |
| Onslow | 3 | 1,860,433 | | | 9,910 | 3 | 2,089,905 | | | 11,650 | 3 | 2,776,596 | | | 10,180 |
| Orange | 3 | 1,492,194 | | | 512,777 | 3 | 1,581,745 | | | 498,378 | 3 | 1,671,718 | | | 477,205 |
| Pamlico | | | | | 5,365 | | | | | 4,235 | | | | | 3,885 |
| Pasquotank | 6 | 671,382 | | 1,131,482 | 9,805 | 6 | 651,219 | | 1,810,495 | 9,620 | 6 | 697,858 | | 1,366,860 | 10,015 |
| Pender | 3 | 15,258 | | | 15,646 | 3 | 13,368 | | | 15,530 | 3 | 28,089 | | | 13,549 |
| Perquimans | 6 | 6,927 | | 315,902 | 11,693 | 6 | 7,837 | | 443,018 | 11,847 | 6 | 10,644 | | 406,048 | 11,194 |
| Person | 6 | 196,631 | | | 21,866 | 6 | 294,625 | | | 22,116 | 6 | 282,990 | | | 21,935 |
| Pitt | 6 | 2,294,548 | | | 8,586 | 6 | 2,363,110 | | | 7,975 | 6 | 2,641,175 | | | 8,055 |
| Polk | 3 | 201,098 | | | 8,820 | 3 | 245,521 | | | 8,280 | 3 | 289,106 | | | 5,110 |
| Randolph | 5 | 996,844 | | | 123,631 | 5 | 1,020,429 | | | 120,425 | 5 | 1,149,609 | | | 121,829 |
| Richmond | 3 | 353,996 | | | 7,149 | 3 | 381,282 | | | 7,898 | 3 | 478,100 | | | 8,185 |
| Robeson | | | | | 41,809 | | | | | 40,817 | | | | | 38,559 |
| Rockingham | 3 | 363,871 | | | 4,365 | 3 | 335,794 | | | 68,368 | 3 | 418,497 | | | 67,200 |
| Rowan | 3 | 420,260 | | | 75,215 | 6 | 875,123 | | | 75,050 | 6 | 1,042,457 | | | 68,416 |

TABLE 75. -Continued

| County | R a t e % | Fiscal year 2016-2017 | | | | R a t e % | Fiscal year 2017-2018 | | | | R a t e % | Fiscal year 2018-2019 | | | |
|--------------------------|-----------------------|--|---------------------------|--------------------------------------|--------------------|-----------------------|--|---------------------------|--------------------------------------|--------------------|-----------------------|--|---------------------------|--------------------------------------|--------------------|
| | | 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 | 6 | 916,034 | | | 14,060 | 6 | 1,167,470 | | | 10,350 | 6 | 1,592,537 | | | 10,450 |
| Sampson† | 3 | 97,599 | | | 23,160 | 6 | 117,879 | | | 21,660 | 6 | 199,177 | | | 18,120 |
| Scotland | 6 | 334,511 | | | 13,860 | 6 | 309,808 | | | 14,100 | 6 | 371,386 | | | 14,220 |
| Stanly | 6 | 288,928 | | | 50,824 | 6 | 310,361 | | | 50,848 | 6 | 332,201 | | | 48,810 |
| Stokes | | | | | 29,250 | | | | | 26,442 | | | | | 24,210 |
| Surry | 6 | 109,978 | | | 38,262 | 6 | 109,562 | | | 33,473 | 6 | 111,256 | | | 34,050 |
| Swain | 4 | 839,754 | | | 9,780 | 4 | 913,639 | | | 7,620 | 4 | 1,009,426 | | | 8,460 |
| Transylvania | 5 | 705,478 | | | | 5 | 831,956 | | | | 5 | 924,270 | | | - |
| Tyrrell | 6 | 5,822 | | | 1,215 | 6 | 6,517 | | | 1,725 | 6 | 5,268 | | | 1,205 |
| Union | | | | | 62,100 | | | | | 57,120 | | | | | 58,020 |
| Vance | 6 | 450,436 | | | 16,605 | 6 | 429,315 | | | 16,161 | 6 | 402,028 | | | 15,163 |
| Wake | 6 | 24,618,429 | 27,578,837 | | 513,395 | 6 | 25,997,116 | 29,135,183 | | 508,434 | 6 | 29,328,077 | 30,961,199 | | 517,854 |
| Warren | | | | | 1,945 | | | | | 2,000 | | | | | 1,395 |
| Washington | 6 | 114,300 | | | 39,027 | 6 | 139,582 | | | 37,081 | 6 | 146,847 | | | 36,436 |
| Watauga†† | 6 | 1,504,048 | | | 12,840 | 6 | 1,640,507 | | | 12,150 | 6 | 1,837,552 | | | 11,670 |
| Wayne | 1 | 188,646 | | | 67,401 | 1 | 170,410 | | | 57,949 | 1 | 214,829 | | | 57,785 |
| Wilkes | | | | | 12,085 | | | | | 11,295 | | | | | 10,010 |
| Wilson | 6 | 1,048,570 | | | 35,440 | 6 | 1,206,916 | | | 32,387 | 6 | 1,372,961 | | | 32,363 |
| Yadkin†† | 6 | 23,890 | | | 18,360 | 6 | 25,079 | | | 14,580 | 6 | 26,620 | | | 15,180 |
| Yancey | 3 | 77,002 | | | 7,620 | 3 | 97,295 | | | 12,780 | 3 | 102,959 | | | 7,740 |
| Total | | 228,120,199 | 69,154,279 | 12,803,050 | 10,396,809 | | 242,134,602 | 73,211,803 | 14,676,474 | 9,873,225 | | 262,423,277 | 77,554,795 | 14,976,319 | 10,524,119 |
| Total collections | | | | | 320,474,337 | | | | | 339,896,104 | | | | | 365,478,510 |

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.

†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 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|----------------------|-------------------------|--|---------------------------|-------------------------|------------------|--|---------------------------|------------------|------------------|--|---------------------------|------------------|
| | 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 |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Bertie | | | | | | | | | | | | |
| Askewville | | | | | | | | | | | | |
| Aulander | | | | | | | | | | | | 3,220 |
| Colerain | | | | 15 | | | | | | | | |
| Kelford | | | | | | | | | | | | |
| Lewiston-Woodville | | | | | | | | | | | | |
| Powellsville | | | | | | | | | | | | |
| Roxobel | | | | | | | | | | | | |
| Windsor | | | | | | | | | | | | |
| Bladen | | | | | | | | | | | | |
| Bladenboro | | | | 6,221 | | | | 5,863 | | | | 6,130 |
| Clarkton | | | | | | | | | | | | |
| Dublin | | | | | | | | | | | | |
| East Arcadia | | | | | | | | | | | | |
| Elizabethtown | | | | 3,469 | | | | 2,055 | | | | 8,343 |
| Tar Heel | | | | | | | | | | | | |
| White Lake | | | | 5,480 | | | | 5,415 | | | | 4,375 |
| Brunswick | | | | | | | | | | | | |
| Bald Head Island† | 6 | 1,129,945 | | | 6 | 1,241,645 | | | 6 | 1,155,101 | | |
| Belville | | | | | | | | | | | | |
| Boiling Spring Lakes | | | | 29,671 | | | | 29,426 | | | | 109,027 |
| Bolivia | | | | | | | | | | | | |
| Calabash | | | | 795 | | | | 960 | | | | 855 |
| Carolina Shores | | | | 60 | | | | 3,895 | | | | 2,410 |
| Caswell Beach | 6 | 244,266 | | | 6 | 270,679 | | | 6 | 322,839 | | |
| Holden Beach | 6 | 1,886,941 | | 105 | 6 | 2,173,993 | | 75 | 6 | 2,104,731 | | 75 |
| Leland | 3 | 162,384 | | 765 | 3 | 154,283 | | 800 | 3 | 117,659 | | 81,633 |
| Navassa | | | | | | | | | | | | |
| Northwest | | | | | | | | | | | | |
| Oak Island | 5 | 1,446,852 | | | 5 | 1,703,433 | | | 5 | 2,017,746 | | |
| Ocean Isle Beach | 6 | 2,425,374 | | 1,740 | 6 | 2,604,310 | | 1,755 | 6 | 2,604,058 | | 1,840 |
| Sandy Creek | | | | | | | | | | | | |
| Shallotte | 3 | 79,372 | | 675 | 3 | 87,608 | | 600 | 3 | 80,958 | | 620 |
| Southport | 3 | 99,775 | | 1,445 | 3 | 106,270 | | 1,800 | 3 | 113,267 | | 2,580 |
| St James | | | | | | | | | | | | |
| Sunset Beach | 5 | 917,416 | | 620 | 5 | 941,306 | | 550 | 5 | 925,459 | | 520 |
| Varnamtown | | | | | | | | | | | | |
| Buncombe | | | | | | | | | | | | |
| Asheville | | | | 2,215,358 | | | | 2,555,536 | | | | 2,949,491 |
| Biltmore Forest | | | | | | | | | | | | |
| Black Mountain | | | | | | | | | | | | 33,185 |
| Montreat | | | | | | | | | | | | |
| Weaverville | | | | | | | | | | | | |
| Woodfin | | | | | | | | 30 | | | | 7,685 |

TABLE 76. -Continued

| Municipality | Fiscal year 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|--------------------|-------------------------|------------------------------------|------------------------|-------------------------|------|------------------------------------|-------------------------|---------------|------|------------------------------------|------------------------|---------------|
| | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Burke | | | | | | | | | | | | |
| Connelly Springs | | | | | | | | | | | | |
| Drexel | | | | | | | | | | | | |
| Glen Alpine | | | | | | | | | | | | |
| Hickory** | | | | | | | | | | | | |
| Hildebran | | | | | | | | | | | | |
| Long View** | | | | | | | | | | | | |
| Morganton | | | | | | | 212,172 | | | | | 255,834 |
| Rhodhiss** | | | | | | | | | | | | 261,149 |
| Rutherford College | | | | | | | | | | | | 5,997 |
| Valdese | | | | | | | | | | | | 5,997 |
| Cabarrus | | | | | | | | | | | | |
| Concord | | | | | | | 1,181,099 | | | | | 1,012,032 |
| Harrisburg | | | | | | | | | | | | 1,210,527 |
| Kannapolis* | | | | | | | 595,028 | | | | | 602,538 |
| Locust** | | | | | | | | | | | | 1,253,883 |
| Midland | | | | | | | 1,560 | | | | | 1,355 |
| Mount Pleasant | | | | | | | | | | | | 1,560 |
| Caldwell | | | | | | | | | | | | |
| Blowing Rock** | | | | | | | | | | | | |
| Cajah Mountain | | | | | | | | | | | | |
| Cedar Rock | | | | | | | | | | | | |
| Gamewell | | | | | | | | | | | | |
| Granite Falls | | | | | | | 505 | | | | | 495 |
| Hickory** | | | | | | | | | | | | 460 |
| Hudson | | | | | | | | | | | | |
| Lenoir | 3 | 80,638 | | | 3 | 91,890 | | | 3 | 108,471 | | 905 |
| Rhodhiss* | | | | | | | 995 | | | | | 930 |
| Sawmills | | | | | | | | | | | | |
| Camden | | | | | | | | | | | | |
| Elizabeth City** | | | | | | | | | | | | |
| Carteret | | | | | | | | | | | | |
| Atlantic Beach | | | | | | | 560,509 | | | | | 4,270 |
| Beaufort | | | | | | | 125 | | | | | 375 |
| Bogue | | | | | | | | | | | | 5,805 |
| Cape Carteret | | | | | | | 300 | | | | | 135 |
| Cedar Point | | | | | | | 630 | | | | | 3,105 |
| Emerald Isle | | | | | | | | | | | | |
| Indian Beach | | | | | | | | | | | | |
| Morehead City | | | | | | | 45 | | | | | 130 |
| Newport | | | | | | | | | | | | |
| Peletier | | | | | | | | | | | | |
| Pine Knoll Shores | | | | | | | 75 | | | | | 75 |

TABLE 76. -Continued

| Municipality | Fiscal year 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|------------------|-------------------------|--|---------------------------|-------------------------|------------------|--|---------------------------|------------------|------------------|--|---------------------------|------------------|
| | 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 |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Davie | | | | | | | | | | | | |
| Bermuda Run | 3 | 71,026 | | 502,305 | 3 | 71,111 | | 502,305 | 3 | 58,011 | | 502,380 |
| Cooleemee | | | | 62,380 | | | | 62,850 | | | | 63,150 |
| Mocksville | 3 | 48,828 | | | 3 | 50,450 | | | 3 | 56,929 | | 148,830 |
| Duplin | | | | | | | | | | | | |
| Beulaville | | | | 120 | | | | 135 | | | | 120 |
| Calypso | | | | | | | | | | | | |
| Faison* | | | | 190 | | | | 90 | | | | 185 |
| Greenevers | | | | | | | | | | | | |
| Harrells** | | | | | | | | | | | | |
| Kenansville | | | | | | | | | | | | |
| Magnolia | | | | 2,753 | | | | 2,665 | | | | 2,638 |
| Mount Olive** | | | | | | | | | | | | |
| Rose Hill | | | | 1,150 | | | | 1,375 | | | | 1,665 |
| Teachey | | | | | | | | | | | | |
| Wallace* | | | | 410 | | | | 470 | | | | 745 |
| Warsaw | | | | 280 | | | | 240 | | | | 240 |
| Durham | | | | | | | | | | | | |
| Chapel Hill** | | | | | | | | | | | | |
| Durham* | | | | 8,233 | | | | 15,480 | | | | 8,200 |
| Morrisville** | | | | | | | | | | | | |
| Raleigh** | | | | | | | | | | | | |
| Edgecombe | | | | | | | | | | | | |
| Conetoe | | | | | | | | | | | | |
| Leggett | | | | | | | | | | | | |
| Macclesfield | | | | | | | | 90 | | | | 3,103 |
| Pinetops | | | | | | | | | | | | |
| Princeville | | | | | | | | | | | | |
| Rocky Mount** | | | | | | | | | | | | |
| Sharpsburg** | | | | | | | | | | | | |
| Speed | | | | | | | | | | | | |
| Tarboro | | | | 2,269 | | | | 2,090 | | | | 705 |
| Whitakers** | | | | | | | | | | | | |
| Forsyth | | | | | | | | | | | | |
| Bethania | | | | | | | | | | | | |
| Clemmons | | | | | | | | | | | | |
| High Point** | | | | | | | | | | | | |
| Kernersville* | 3 | 169,762 | | 17,730 | 3 | 161,720 | | 17,916 | 3 | 173,887 | | 20,623 |
| King** | | | | | | | | | | | | |
| Lewisville | | | | | | | | | | | | |
| Rural Hall | | | | | | | | | | | | |
| Tobaccoville* | | | | | | | | | | | | |
| Walkertown | | | | | | | | | | | | |
| Winston-Salem | | | | 11,282 | | | | 10,833 | | | | 10,255 |

TABLE 76. -Continued

| Municipality | Fiscal year 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|-----------------|-------------------------|--|---------------------------|-------------------------|------------------|--|---------------------------|------------------|------------------|--|---------------------------|------------------|
| | 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 |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Hoke | | | | | | | | | | | | |
| Raeford | | | | | | | 245 | | | | | 215 |
| Red Springs** | | | | | | | | | | | | 255 |
| Hyde | | | | | | | | | | | | |
| Iredell | | | | | | | | | | | | |
| Davidson** | | | | | | | | | | | | |
| Harmony | | | | | | | | | | | | |
| Love Valley | | | | | | | | | | | | |
| Mooreville | 4 | 1,030,943 | | | 4 | 1,059,285 | | 900 | 4 | 1,083,675 | | 700 |
| Statesville | 5 | 1,008,183 | | 2,572 | 5 | 1,089,283 | | 2,425 | 5 | 1,150,853 | | 2,755 |
| Troutman | | | | | 3 | 580 | | | 3 | 1,256 | | |
| Jackson | | | | | | | | | | | | |
| Dillsboro | | | | | | | | | | | | |
| Forest Hills | | | | | | | | | | | | |
| Highlands** | | | | | | | | | | | | |
| Sylva | | | | 1,115 | | | | 1,470 | | | | 1,290 |
| Webster | | | | | | | | | | | | |
| Johnston | | | | | | | | | | | | |
| Benson | 2 | 12,633 | | | 2 | 9,455 | | | 2 | 58,276 | | |
| Clayton | | | | | | | | 80,830 | | | | 415,140 |
| Four Oaks | | | | 2,655 | | | | 2,655 | | | | 2,518 |
| Kenly* | 2 | 27,781 | | | 2 | 26,872 | | | 2 | 35,150 | | |
| Micro | | | | | | | | | | | | |
| Pine Level | | | | | | | | | | | | |
| Princeton | | | | | | | | 14 | | | | 44 |
| Selma | 2 | 117,347 | | | 2 | 123,311 | | | 2 | 133,088 | | |
| Smithfield | 2 | 245,512 | | 1,832 | 2 | 255,516 | | 1,385 | 2 | 288,289 | | 1,460 |
| Wilson's Mills | | | | | | | | | | | | |
| Zebulon** | | | | | | | | | | | | |
| Jones | | | | | | | | | | | | |
| Maysville | | | | | | | | | | | | |
| Pollocksville | | | | | | | | | | | | |
| Trenton | | | | | | | | | | | | |
| Lee | | | | | | | | | | | | |
| Broadway* | | | | | | | | | | | | |
| Sanford | | | | 2,570 | 3 | 125,897 | | 5,795 | 3 | 269,796 | | 4,510 |
| Lenoir | | | | | | | | | | | | |
| Grifton** | | | | | | | | | | | | |
| Kinston | 3 | 224,504 | | 147,132 | 3 | 256,793 | | 140,475 | 3 | 235,563 | | 141,675 |
| La Grange | | | | | | | | | | | | |
| Pink Hill | | | | | | | | | | | | |
| Lincoln | | | | | | | | | | | | |
| Lincolnton | 3 | 115,543 | | 132,800 | 3 | 118,059 | | 169,960 | 3 | 136,798 | | 171,320 |
| Maiden** | | | | | | | | | | | | |
| Macon | | | | | | | | | | | | |
| Franklin | 3 | 137,837 | | 1,200 | 3 | 104,696 | | 1,280 | 3 | 147,792 | | 4,850 |
| Highlands* | | | | 1,415 | | | | 580 | | | | 220 |

TABLE 76. -Continued

| Municipality | Fiscal year 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|-------------------|-------------------------|--|---------------------------|-------------------------|------------------|--|---------------------------|------------------|------------------|--|---------------------------|------------------|
| | 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 |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Pamlico | | | | | | | | | | | | |
| Alliance | | | | | | | 3,558 | | | | | 3,413 |
| Arapahoe | | | | | | | | | | | | |
| Bayboro | | | | | | | | | | | | |
| Grantsboro | | | | | | | | | | | | |
| Mesic | | | | | | | | | | | | |
| Minnesott Beach | | | | | | | | | | | | |
| Oriental | 3 | 26,060 | | | 3 | 26,093 | | 45 | 3 | 29,526 | | |
| Stonewall | | | | | | | | | | | | |
| Vandemere | | | | | | | | | | | | |
| Pasquotank | | | | | | | | | | | | |
| Elizabeth City* | | | | | | | 26,009 | | 28,629 | | | 37,059 |
| Pender | | | | | | | | | | | | |
| Atkinson | | | | | | | | | | | | |
| Burgaw | 3 | 10,224 | | 165 | 3 | 7,911 | | 165 | 3 | 12,616 | | 180 |
| Saint Helena | | | | | | | | | | | | |
| Surf City* | 3 | 636,432 | | 1,281 | 3 | 674,989 | | 785 | 3 | 705,327 | | 10,528 |
| Topsail Beach | 3 | 437,025 | | | 3 | 422,327 | | | 3 | 431,048 | | |
| Wallace** | | | | | | | | | | | | |
| Watha | | | | | | | | | | | | |
| Perquimans | | | | | | | | | | | | |
| Hertford | | | | 19,295 | | | | 33,884 | | | | 37,728 |
| Winfall | | | | 2,059 | | | | 1,915 | | | | 1,835 |
| Person | | | | | | | | | | | | |
| Roxboro | | | | 158,830 | | | | 172,339 | | | | 178,830 |
| Pitt | | | | | | | | | | | | |
| Ayden | | | | | | | | | | | | |
| Bethel | | | | | | | | | | | | |
| Falkland | | | | 190 | | | | | | | | 125 |
| Farmville | | | | | | | | | | | | |
| Fountain | | | | | | | | | | | | |
| Greenville | 6 | 2,294,548 | | 4,734 | 6 | 2,363,111 | | 5,389 | 6 | 2,641,175 | | 8,055 |
| Grifton* | | | | 8,975 | | | | 9,090 | | | | 9,085 |
| Grimesland | | | | 460 | | | | 535 | | | | 447 |
| Simpson | | | | | | | | | | | | |
| Winterville | | | | 285 | | | | 23,996 | | | | 25,181 |
| Polk | | | | | | | | | | | | |
| Columbus | 3 | 28,388 | | 4,431 | 3 | 30,808 | | | 3 | 32,686 | | |
| Saluda* | | | | 1,203 | | | | 2,585 | | | | 1,530 |
| Tryon | 3 | 20,791 | | | 3 | 26,937 | | | 3 | 24,021 | | |

TABLE 76. -Continued

| Municipality | Fiscal year 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|-------------------|-------------------------|--|---------------------------|-------------------------|------------------|--|---------------------------|------------------|------------------|--|---------------------------|------------------|
| | 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 |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Rowan | | | | | | | | | | | | |
| China Grove | | | | | | | | | | | | |
| Cleveland | | | | | | | | | | | | |
| East Spencer | | | | | | | 3 | | | | | |
| Faith | | | | | | | 2,027 | | | | | 2,140 |
| Granite Quarry | | | | | | | 410 | | | | | |
| Kannapolis** | | | | | | | | | | | | |
| Landis | | | | | | | | | | | | |
| Rockwell | | | | | | | 10,737 | | | | | 14,094 |
| Salisbury | 3 | 400,080 | | | 3 | 109,836 | 2,329 | | | | | 2,211 |
| Spencer | | | | | | | | | | | | |
| Rutherford | | | | | | | | | | | | |
| Bostic | | | | | | | | | | | | |
| Chimney Rock | | | | | | | | | | | | |
| Ellenboro | | | | | | | | | | | | |
| Forest City | | | | | | | 645 | | | | | 910 |
| Lake Lure | | | | | | | 425,866 | | | | | 492,902 |
| Ruth | | | | | | | | | | | | |
| Rutherfordton | | | | | | | 19,398 | | | | | 18,447 |
| Spindale | | | | | | | | | | | | |
| Sampson | | | | | | | | | | | | |
| Autryville | | | | | | | | | | | | |
| Clinton | | | | | | | 57,327 | | | | | 86,291 |
| Faison** | | | | | | | | | | | | |
| Garland | | | | | | | 3,975 | | | | | 4,365 |
| Harrells* | | | | | | | | | | | | |
| Newton Grove | | | | | | | | | | | | |
| Roseboro | | | | | | | | | | | | |
| Salemberg | | | | | | | 1,315 | | | | | 1,293 |
| Turkey | | | | | | | | | | | | |
| Scotland | | | | | | | | | | | | |
| East Laurinburg | | | | | | | | | | | | |
| Gibson | | | | | | | | | | | | |
| Laurinburg | | | | | | | 3,315 | | | | | 2,275 |
| Maxton** | | | | | | | | | | | | |
| Wagram | | | | | | | | | | | | |
| Stanly | | | | | | | | | | | | |
| Albemarle | | | | | | | 1,018 | | | | | 1,055 |
| Badin | | | | | | | | | | | | |
| Locust* | | | | | | | 530 | | | | | 790 |
| Misenhimer | | | | | | | | | | | | |
| New London | | | | | | | | | | | | |
| Norwood | | | | | | | | | | | | |
| Oakboro | | | | | | | | | | | | |
| Red Cross | | | | | | | | | | | | |
| Richfield | | | | | | | | | | | | |
| Stanfield | | | | | | | 2,845 | | | | | |

TABLE 76. -Continued

| Municipality | Fiscal year 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|-------------------|-------------------------|--|---------------------------|-------------------------|------------------|--|---------------------------|------------------|------------------|--|---------------------------|------------------|
| | 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 |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Wake | | | | | | | | | | | | |
| Angier** | | | | | | | | | | | | |
| Apex | | | | | | | 535,639 | | | | | 790,883 |
| Cary* | | | | | | | 1,959,446 | | | | | 3,459,748 |
| Durham** | | | | | | | | | | | | |
| Fuquay-Varina | | | | | | | 208,421 | | | | | 544,796 |
| Garner | | | | | | | 382,446 | | | | | 615,808 |
| Holly Springs | | | | | | | | | | | | 277,743 |
| Knightdale | | | | | | | 189,651 | | | | | 204,270 |
| Morrisville* | | | | | | | 446,689 | | | | | 637,400 |
| Raleigh* | | | | | | | 10,230,091 | | | | | 10,245,533 |
| Rolesville | | | | | | | 56,366 | | | | | 64,570 |
| Wake Forest* | | | | | | | 452,948 | | | | | 735,378 |
| Wendell | | | | | | | | | | | | |
| Zebulon* | | | | | | | 41,599 | | | | | 44,833 |
| Warren | | | | | | | | | | | | |
| Macon | | | | | | | | | | | | |
| Norlina | | | | | | | | | | | | |
| Warrenton | | | | | | | | | | | | |
| Washington | | | | | | | | | | | | |
| Creswell | | | | | | | 1,208 | | | | | |
| Plymouth | | | | | | | | | | | | |
| Roper | | | | | | | | | | | | |
| Watauga | | | | | | | | | | | | |
| Beech Mountain* | 6 | 306,643 | | | 6 | 323,694 | | | 6 | 405,461 | | |
| Blowing Rock* | 6 | 997,123 | | | 6 | 1,013,927 | | | 6 | 1,078,877 | | |
| Boone | 6 | 1,838,821 | | 83,878 | 6 | 1,539,821 | | 107,120 | 6 | 1,516,945 | | 106,990 |
| Seven Devils* | 6 | 116,381 | | | 6 | 141,377 | | | 6 | 166,344 | | |
| Wayne | | | | | | | | | | | | |
| Eureka | | | | | | | | | | | | |
| Fremont | | | | | | | | | | | | |
| Goldsboro | 5 | 837,910 | | 29,008 | 5 | 787,268 | | 46,270 | 5 | 959,917 | | 293,555 |
| Mount Olive* | | | | | | | | | | | | |
| Pikeville | | | | | | | | | | | | |
| Seven Springs | | | | | | | | | | | | |
| Walnut Creek | | | | | | | | | | | | |
| Wilkes | | | | | | | | | | | | |
| Elkin** | | | | | | | | | | | | |
| North Wilkesboro | | | | 590 | | | | 545 | | | | 485 |
| Ronda | | | | | | | | 1,788 | | | | |
| Wilkesboro | 3 | 167,962 | | 615 | 3 | 165,499 | | 585 | 3 | 172,755 | | 675 |

TABLE 76. -Continued

| Municipality | Fiscal year 2016-2017†† | | | Fiscal year 2017-2018†† | | | Fiscal year 2018-2019†† | | | | | |
|--------------------------|-------------------------|--|---------------------------|-------------------------|------------------|--|---------------------------|--------------------|------------------|--|---------------------------|--------------------|
| | 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 |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Wilson | | | | | | | | | | | | |
| Black Creek | | | | | | | | | | | | |
| Elm City | | | | | | | | | | | | |
| Kenly** | | | | | | | | | | | | |
| Lucama | | | | 20 | | | | 25 | | | | |
| Saratoga | | | | | | | | | | | | |
| Sharpsburg** | | | | | | | | | | | | |
| Sims | | | | | | | | | | | | |
| Stantonsburg | | | | 45 | | | | 48 | | | | 60 |
| Wilson | | | | 2,866 | | | | 2,798 | | | | 2,620 |
| Yadkin | | | | | | | | | | | | |
| Boonville | | | | | | | | | | | | |
| East Bend | | | | | | | | | | | | |
| Jonesville | 6 | 335,026 | | 4,829 | 6 | 327,527 | | 5,448 | 6 | 321,578 | | 5,261 |
| Yadkinville | 6 | 35,738 | | 16,515 | 6 | 32,742 | | 16,100 | 6 | 34,397 | | 15,925 |
| Yancey | | | | | | | | | | | | |
| Burnsville | | | | 350 | | | | 320 | | | | 450 |
| Total | | 43,958,749 | 368,507 | 59,128,504 | | 45,675,626 | 395,809 | 60,948,934 | | 50,406,107 | 397,002 | 66,583,481 |
| Total collections | | | | 103,455,760 | | | | 107,020,369 | | | | 117,386,590 |

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. - Continued

| County | County Government Fiscal Year: | | | | | | | | | | | | | | |
|--------------|--------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 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] | 2019-2020 [S] |
| Macon | 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 | 855,700 |
| Madison | 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 | 212,030 |
| Martin | 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 | 77,799 |
| McDowell | 406,155 | 511,443 | 342,940 | 168,999 | 208,898 | 156,528 | 173,284 | 186,873 | 168,120 | 220,409 | 254,214 | 362,347 | 304,667 | 407,985 | 331,380 |
| Mecklenburg | 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 | 33,731,440 |
| Mitchell | 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 | 124,052 |
| Montgomery | 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 | 321,979 |
| Moore | 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 | 1,849,726 |
| Nash | 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 | 625,133 |
| New Hanover | 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 | 5,993,338 |
| Northampton | 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 | 146,008 |
| Onslow | 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 | 2,879,868 |
| Orange | 2,096,111 | 2,056,540 | 1,802,845 | 1,082,845 | 1,470,716 | 1,370,248 | 1,221,458 | 1,549,583 | 1,685,431 | 1,853,859 | 2,540,925 | 2,540,925 | 2,377,468 | 2,543,721 | 2,545,487 |
| Pamlico | 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 | 135,627 |
| Pasquotank | 575,362 | 463,159 | 398,910 | 198,374 | 182,049 | 215,809 | 190,363 | 192,720 | 239,294 | 197,309 | 231,123 | 263,977 | 502,527 | 291,968 | 368,634 |
| Pender | 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 | 1,425,081 |
| Perquimans | 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 | 112,073 |
| Person | 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 | 292,662 |
| Pitt | 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 | 1,599,560 |
| Polk | 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 | 350,567 |
| Randolph | 980,681 | 1,001,349 | 759,605 | 522,822 | 493,181 | 437,337 | 427,013 | 487,256 | 479,019 | 718,069 | 765,547 | 837,345 | 921,079 | 875,356 | 1,070,150 |
| Richmond | 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 | 192,035 |
| Robeson | 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 | 353,114 |
| Rockingham | 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 | 579,231 |
| Rowan | 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 | 1,265,893 |
| Rutherford | 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 | 616,911 |
| Sampson | 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 | 278,079 |
| Scotland | 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 | 130,786 |
| Stanly | 415,436 | 432,431 | 405,116 | 247,979 | 222,671 | 170,262 | 175,046 | 215,236 | 222,193 | 283,092 | 335,882 | 445,445 | 451,793 | 534,238 | 566,322 |
| Stokes | 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 | 262,202 |
| Surry | 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 | 417,391 |
| Swain | 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 | 132,294 |
| Transylvania | 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 | 722,717 |
| Tyrrell | 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 | 43,300 |
| Union | 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 | 4,959,977 |
| Vance | 213,361 | 198,967 | 204,001 | 151,682 | 99,874 | 119,941 | 119,441 | 217,389 | 98,458 | 100,724 | 130,802 | 148,827 | 232,567 | 181,446 | 204,514 |
| Wake | 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 | 30,711,424 |
| Warren | 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 | 234,052 |
| Washington | 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 | 37,255 |
| Watauga | 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 | 1,221,992 |
| Wayne | 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 | 819,848 |
| Wilkes | 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 | 496,934 |
| Wilson | 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 | 553,104 |
| Yadkin | 139,309 | 175,674 | 151,006 | 115,362 | 94,600 | 89,662 | 81,739 | 134,896 | 102,446 | 125,181 | 151,487 | 131,332 | 168,236 | 160,051 | 198,257 |
| Yancey | 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 | 205,781 |
| Total | 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 | 178,415,386 |

Detail may not add to totals due to rounding.

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.

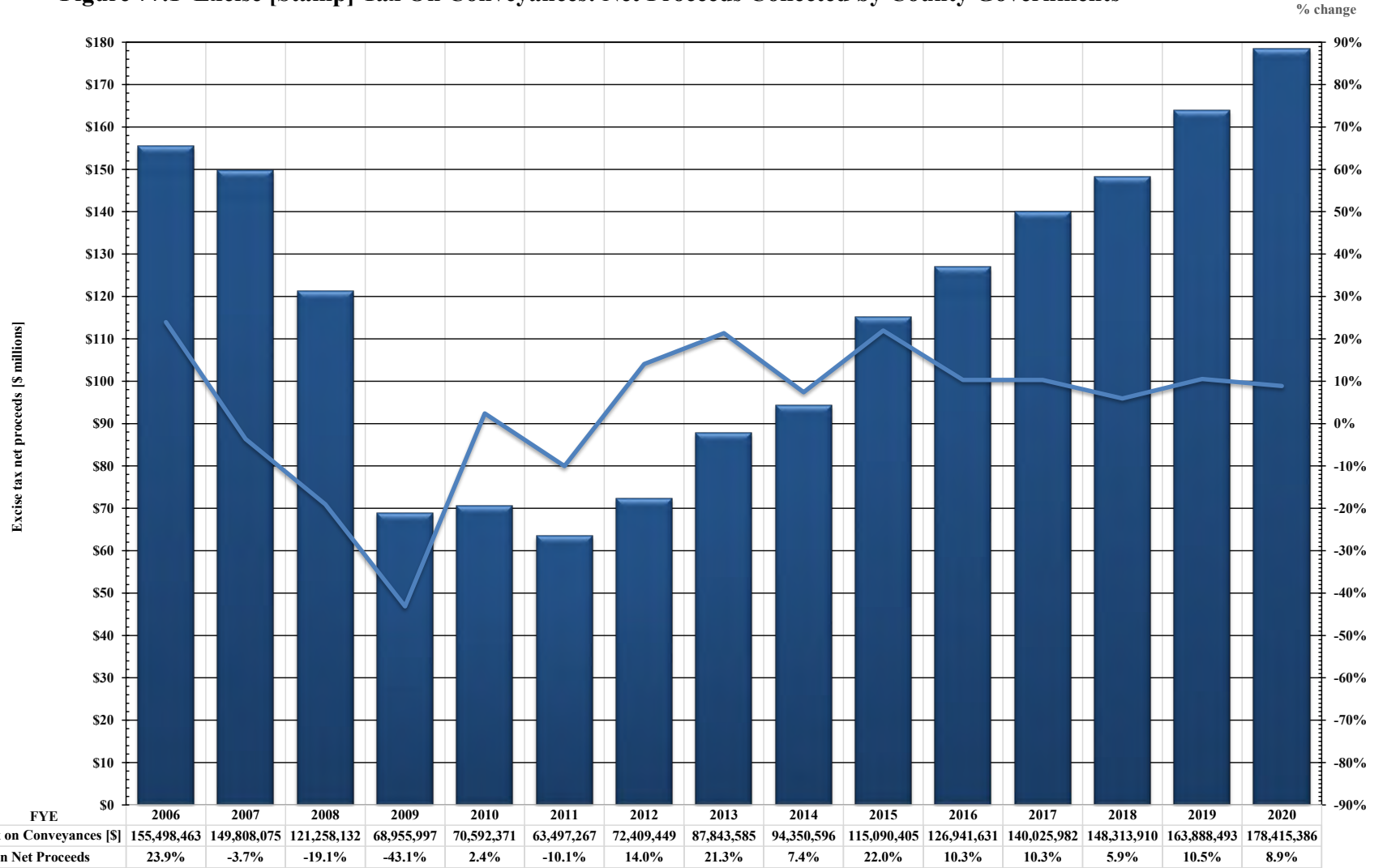
The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR (a county may retain two percent (2%) of the amount of tax proceeds 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 and 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 2019-2020; 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 in 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.

TABLE 78. COUNTY-WIDE PROPERTY TAX RATES AND EQUIVALENT COUNTY-WIDE PROPERTY TAX RATES FOR COUNTY SHARES OF LOCAL SALES AND USE TAXES

| Fiscal year 2019-2020 | | | | | | | Fiscal year 2019-2020 | | | | | | |
|-----------------------|---|--|--|--------------------------------------|--------------------------------------|--|-----------------------|---|--|--|--------------------------------------|--------------------------------------|--|
| Counties | Total Assessed Valuation as of January 1, 2019 [S] | Local sales and use tax proceeds [2, 2.25% rates] [S] | Equivalent county-wide property tax rate [computed] [S] | County-wide property tax rate [S] | County-wide property tax levy [S] | Local sales and use taxes as % of property tax levy [S] | Counties | Total Assessed Valuation as of January 1, 2019 [S] | Local sales and use tax proceeds [2, 2.25% rates] [S] | Equivalent county-wide property tax rate [computed] [S] | County-wide property tax rate [S] | County-wide property tax levy [S] | Local sales and use taxes as % of property tax levy [S] |
| Alamance | 14,709,765,950 | 32,347,501 | 0.2199 | 0.6700 | 98,555,432 | 32.82% | Johnston | 20,738,464,281 | 45,323,465 | 0.2185 | 0.7600 | 157,612,329 | 28.76% |
| Alexander | 2,680,046,443 | 9,040,056 | 0.3373 | 0.7900 | 21,172,367 | 42.70% | Jones | 869,681,218 | 2,166,429 | 0.2491 | 0.7900 | 6,870,482 | 31.53% |
| Alleghany | 1,756,313,780 | 2,436,758 | 0.1387 | 0.5970 | 10,485,193 | 23.24% | Lee | 6,003,120,413 | 15,180,230 | 0.2529 | 0.7750 | 46,524,183 | 32.63% |
| Anson | 2,011,591,211 | 4,010,494 | 0.1994 | 0.7770 | 15,630,064 | 25.66% | Lenoir | 4,156,582,161 | 11,885,616 | 0.2859 | 0.8450 | 35,123,119 | 33.84% |
| Ashe | 4,180,600,341 | 7,904,376 | 0.1891 | 0.4430 | 18,520,060 | 42.68% | Lincoln | 10,969,394,012 | 24,407,171 | 0.2225 | 0.5990 | 65,706,670 | 37.15% |
| Avery | 4,050,587,882 | 6,146,053 | 0.1517 | 0.5500 | 22,278,233 | 27.59% | Macon | 8,136,794,864 | 10,868,500 | 0.1336 | 0.3747 | 30,488,570 | 35.65% |
| Beaufort | 5,858,571,205 | 10,088,762 | 0.1722 | 0.6350 | 37,201,927 | 27.12% | Madison | 2,243,098,808 | 4,235,803 | 0.1888 | 0.5500 | 12,337,043 | 34.33% |
| Bertie | 1,324,065,358 | 2,789,297 | 0.2107 | 0.8650 | 11,453,165 | 24.35% | Martin | 1,993,232,591 | 5,132,500 | 0.2575 | 0.8100 | 16,145,184 | 31.79% |
| Bladen | 2,985,357,869 | 6,814,032 | 0.2282 | 0.8200 | 24,479,935 | 27.84% | McDowell | 4,459,798,250 | 11,211,198 | 0.2514 | 0.5875 | 26,201,315 | 42.79% |
| Brunswick | 29,066,054,668 | 28,306,938 | 0.0974 | 0.4850 | 140,970,365 | 20.08% | Mecklenburg | 186,029,988,187 | 268,324,397 | 0.1442 | 0.6169 | 1,147,618,997 | 23.38% |
| Buncombe | 39,283,677,510 | 96,777,042 | 0.2464 | 0.5290 | 207,810,654 | 46.57% | Mitchell | 1,843,394,227 | 3,859,955 | 0.2094 | 0.5800 | 10,691,687 | 36.10% |
| Burke | 7,229,141,354 | 16,397,174 | 0.2268 | 0.6950 | 50,242,532 | 32.64% | Montgomery | 3,269,788,514 | 5,797,851 | 0.1773 | 0.6200 | 20,272,689 | 28.60% |
| Cabarrus | 24,206,828,473 | 53,377,279 | 0.2205 | 0.7400 | 179,130,531 | 29.80% | Moore | 13,829,315,478 | 23,152,392 | 0.1674 | 0.5100 | 70,529,509 | 32.83% |
| Caldwell | 7,634,851,300 | 12,377,202 | 0.1621 | 0.6300 | 48,099,563 | 25.73% | Nash | 7,927,926,182 | 16,259,903 | 0.2051 | 0.6700 | 53,117,105 | 30.61% |
| Camden | 1,131,569,947 | 2,343,091 | 0.2071 | 0.7400 | 8,373,618 | 27.98% | New Hanover | 35,161,367,579 | 79,205,973 | 0.2253 | 0.5550 | 195,145,590 | 40.59% |
| Carteret | 15,176,027,542 | 19,227,125 | 0.1267 | 0.3100 | 47,045,685 | 40.87% | Northampton | 2,164,373,140 | 2,976,926 | 0.1375 | 0.9150 | 19,804,014 | 15.03% |
| Caswell | 1,690,888,611 | 4,540,704 | 0.2685 | 0.7350 | 12,428,031 | 36.54% | Onslow | 14,429,251,227 | 45,733,048 | 0.3169 | 0.7050 | 101,726,221 | 44.96% |
| Catawba | 18,444,591,523 | 39,272,415 | 0.2129 | 0.5750 | 106,056,401 | 37.03% | Orange | 18,855,538,803 | 22,935,212 | 0.1216 | 0.8679 | 163,647,221 | 14.02% |
| Chatham | 11,599,221,682 | 15,827,548 | 0.1365 | 0.6700 | 77,714,785 | 20.37% | Pamlico | 1,734,823,435 | 3,108,348 | 0.1792 | 0.6250 | 10,842,646 | 28.67% |
| Cherokee | 3,315,479,901 | 8,393,507 | 0.2532 | 0.5200 | 17,240,495 | 48.68% | Pasquotank | 3,340,030,774 | 10,245,053 | 0.3067 | 0.7700 | 25,718,237 | 39.84% |
| Chowan | 1,479,139,053 | 3,247,585 | 0.2196 | 0.7550 | 11,167,500 | 29.08% | Pender | 7,737,849,687 | 14,838,773 | 0.1918 | 0.6450 | 49,909,130 | 29.73% |
| Clay | 1,991,758,369 | 3,127,033 | 0.1570 | 0.4300 | 8,564,561 | 36.51% | Perquimans | 1,679,472,787 | 2,339,941 | 0.1393 | 0.5900 | 9,908,889 | 23.61% |
| Cleveland | 9,399,654,547 | 19,911,208 | 0.2118 | 0.7200 | 67,677,513 | 29.42% | Person | 4,505,308,323 | 8,930,433 | 0.1982 | 0.7300 | 32,888,751 | 27.15% |
| Columbus | 3,815,291,492 | 10,401,040 | 0.2726 | 0.8050 | 30,713,097 | 33.87% | Pitt | 14,033,523,329 | 33,019,914 | 0.2353 | 0.7310 | 102,585,056 | 32.19% |
| Craven | 9,609,980,493 | 19,813,118 | 0.2062 | 0.5494 | 52,797,233 | 37.53% | Polk | 3,065,076,162 | 4,443,424 | 0.1450 | 0.5494 | 16,839,528 | 26.39% |
| Cumberland | 23,647,395,377 | 57,894,054 | 0.2448 | 0.7990 | 188,942,689 | 30.64% | Randolph | 11,797,705,036 | 27,609,130 | 0.2340 | 0.6327 | 74,644,080 | 36.99% |
| Currituck | 6,570,640,363 | 11,444,775 | 0.1742 | 0.4800 | 31,539,074 | 36.29% | Richmond | 3,440,110,339 | 7,702,103 | 0.2239 | 0.8300 | 28,552,916 | 26.97% |
| Dare | 13,615,110,778 | 21,502,578 | 0.1579 | 0.4700 | 63,991,021 | 33.60% | Robeson | 7,194,902,082 | 26,286,915 | 0.3654 | 0.7700 | 55,400,746 | 47.45% |
| Davidson | 14,747,609,444 | 32,784,016 | 0.2223 | 0.5400 | 79,637,091 | 41.17% | Rockingham | 7,658,113,330 | 16,585,010 | 0.2166 | 0.6950 | 53,223,888 | 31.16% |
| Davie | 4,742,847,240 | 9,746,359 | 0.2055 | 0.7380 | 35,002,213 | 27.84% | Rowan | 13,756,085,209 | 27,892,885 | 0.2028 | 0.6575 | 90,446,260 | 30.84% |
| Duplin | 4,557,371,320 | 12,076,713 | 0.2650 | 0.7350 | 33,496,679 | 36.05% | Rutherford | 7,890,537,738 | 15,857,584 | 0.2010 | 0.5970 | 47,106,510 | 33.66% |
| Durham | 44,041,675,119 | 77,005,562 | 0.1748 | 0.7122 | 313,664,810 | 24.55% | Sampson | 4,902,433,598 | 14,170,139 | 0.2890 | 0.8250 | 40,445,077 | 35.04% |
| Edgecombe | 3,222,573,204 | 10,475,021 | 0.3251 | 0.9500 | 30,614,445 | 34.22% | Scotland | 2,222,713,519 | 7,553,952 | 0.3399 | 1.0000 | 22,227,135 | 33.99% |
| Forsyth | 37,428,186,829 | 70,678,086 | 0.1888 | 0.7535 | 282,021,388 | 25.06% | Stanly | 5,041,726,399 | 12,902,318 | 0.2559 | 0.6700 | 33,779,567 | 38.20% |
| Franklin | 5,970,874,903 | 15,033,134 | 0.2518 | 0.8050 | 48,065,543 | 31.28% | Stokes | 4,081,588,766 | 9,912,425 | 0.2429 | 0.6600 | 26,938,486 | 36.80% |
| Gaston | 19,787,465,111 | 48,444,048 | 0.2448 | 0.8400 | 166,214,707 | 29.15% | Surry | 6,208,869,937 | 20,131,206 | 0.3242 | 0.5820 | 36,135,623 | 55.71% |
| Gates | 941,593,008 | 2,467,242 | 0.2620 | 0.7900 | 7,438,585 | 33.17% | Swain | 1,696,023,364 | 4,227,650 | 0.2493 | 0.3600 | 6,105,684 | 69.24% |
| Graham | 1,162,574,675 | 2,394,679 | 0.2060 | 0.6500 | 7,556,735 | 31.69% | Transylvania | 5,964,133,306 | 8,844,600 | 0.1483 | 0.6360 | 37,931,888 | 23.32% |
| Granville | 4,895,091,570 | 9,250,552 | 0.1890 | 0.8400 | 41,118,769 | 22.50% | Tyrrell | 431,396,845 | 855,905 | 0.1984 | 0.8800 | 3,796,292 | 22.55% |
| Greene | 1,150,586,468 | 4,291,181 | 0.3730 | 0.7860 | 9,043,610 | 47.45% | Union | 26,981,400,445 | 49,111,100 | 0.1820 | 0.7309 | 197,207,056 | 24.90% |
| Guilford | 52,513,421,991 | 96,888,206 | 0.1845 | 0.7305 | 383,610,548 | 25.26% | Vance | 2,810,086,438 | 9,460,630 | 0.3367 | 0.7600 | 25,009,769 | 37.83% |
| Halifax | 3,763,677,128 | 10,423,080 | 0.2769 | 0.7700 | 28,980,314 | 35.97% | Wake | 153,525,122,082 | 187,923,095 | 0.1224 | 0.7900 | 1,106,455,555 | 16.98% |
| Harnett | 9,024,888,278 | 30,553,044 | 0.3385 | 0.7500 | 67,686,662 | 45.14% | Warren | 2,464,849,138 | 3,876,707 | 0.1573 | 0.7750 | 19,472,308 | 19.91% |
| Haywood | 7,709,197,820 | 16,520,772 | 0.2143 | 0.5850 | 45,098,807 | 36.63% | Washington | 979,058,306 | 2,557,410 | 0.2612 | 0.8450 | 8,370,949 | 30.55% |
| Henderson | 16,127,346,576 | 27,862,654 | 0.1728 | 0.5610 | 90,474,414 | 30.80% | Watauga | 9,342,730,761 | 14,021,135 | 0.1501 | 0.5990 | 37,651,205 | 37.24% |
| Hertford | 1,658,459,129 | 5,374,417 | 0.3241 | 0.8400 | 13,931,057 | 38.58% | Wayne | 8,782,550,867 | 25,185,007 | 0.2868 | 0.3747 | 58,272,225 | 43.22% |
| Hoke | 3,729,922,054 | 9,863,094 | 0.2644 | 0.7500 | 27,974,415 | 35.26% | Wilkes | 5,841,357,980 | 18,416,797 | 0.3153 | 0.5500 | 38,552,963 | 47.77% |
| Hyde | 1,685,604,016 | 1,586,188 | 0.0941 | 0.7700 | 12,979,151 | 12.22% | Wilson | 7,122,016,397 | 16,508,511 | 0.2318 | 0.8100 | 51,990,720 | 31.75% |
| Iredell | 25,954,217,811 | 40,837,643 | 0.1573 | 0.5275 | 136,908,499 | 29.83% | Yadkin | 3,089,256,744 | 7,700,642 | 0.2493 | 0.5875 | 20,389,095 | 37.77% |
| Jackson | 9,597,053,345 | 14,893,626 | 0.1552 | 0.3800 | 36,468,803 | 40.84% | Yancey | 2,341,205,930 | 4,268,130 | 0.1823 | 0.6169 | 14,047,236 | 30.38% |
| | | | | | | | Total | 1,227,619,609,049 | 2,290,351,502 | 0.1866 | 0.6574 | 8,070,676,367 | 28.38% |

Equivalent tax rate means the property tax rate necessary to develop an amount of revenue equal to the revenue received from the 2% and 2.5% local sales and use taxes.

The rates were computed by dividing the total assessed valuation into the revenue received from the local sales and use taxes multiplied by 100.

APPENDIX

HISTORICAL INDIVIDUAL INCOME TAX STATISTICS: TAX YEARS 2005-2019

TAX YEAR 2019 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: | w/\$0 Tax liability: | Total filed: | w/\$0 Tax liability: | Total filed: | w/\$0 Tax liability: | 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 | |
| Tax Year 2019 | | | | | | | | | | | | | | | | |
| S | 2,231,835 | 2,231,835 | 631,448 | 631,448 | 1,992,826 | 1,992,826 | 563,379 | 563,379 | 112,122 | 112,122 | 29,171 | 29,171 | 126,887 | 126,887 | 38,898 | 38,898 |
| MFJ | 1,864,487 | 3,728,974 | 275,314 | 550,628 | 1,595,097 | 3,190,194 | 216,557 | 433,114 | 65,735 | 131,470 | 8,810 | 17,620 | 203,655 | 407,310 | 49,947 | 99,894 |
| MFS | 122,937 | 122,937 | 19,499 | 19,499 | 103,374 | 103,374 | 14,154 | 14,154 | 7,008 | 7,008 | 1,484 | 1,484 | 12,555 | 12,555 | 3,861 | 3,861 |
| HoH | 725,587 | 725,587 | 206,613 | 206,613 | 680,028 | 680,028 | 192,472 | 192,472 | 17,040 | 17,040 | 6,602 | 6,602 | 28,519 | 28,519 | 7,539 | 7,539 |
| SS | 2,807 | 2,807 | 931 | 931 | 2,574 | 2,574 | 848 | 848 | 79 | 79 | 31 | 31 | 154 | 154 | 52 | 52 |
| Total | 4,947,653 | 6,812,140 | 1,133,805 | 1,409,119 | 4,373,899 | 5,968,996 | 987,410 | 1,203,967 | 201,984 | 267,719 | 46,098 | 54,908 | 371,770 | 575,425 | 100,297 | 150,244 |
| % w/\$0 Tax liability | | | 22.92% | 20.69% | | | 19.96% | 17.67% | | | 0.93% | 0.81% | | | 2.03% | 2.21% |
| Tax Year 2018 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,808,043 | 6,662,241 | 1,026,562 | 1,284,216 | 4,247,894 | 5,836,827 | 884,376 | 1,083,638 | 197,817 | 264,209 | 43,087 | 51,927 | 362,332 | 561,205 | 99,099 | 148,651 |
| % w/\$0 Tax liability | | | 21.35% | 19.28% | | | 18.39% | 16.27% | | | 0.90% | 0.78% | | | 2.06% | 2.23% |
| Tax Year 2017 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,696,283 | 6,517,140 | 1,054,639 | 1,320,022 | 4,174,276 | 5,744,573 | 922,972 | 1,133,200 | 191,479 | 257,267 | 42,994 | 52,192 | 330,528 | 515,300 | 88,673 | 134,630 |
| % w/\$0 Tax liability | | | 22.46% | 20.25% | | | 19.65% | 17.39% | | | 0.92% | 0.80% | | | 1.89% | 2.07% |
| Tax Year 2016 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,618,512 | 6,419,219 | 1,022,519 | 1,282,908 | 4,105,494 | 5,661,986 | 893,580 | 1,100,595 | 189,741 | 255,259 | 41,504 | 50,711 | 323,277 | 501,974 | 87,435 | 131,602 |
| % w/\$0 Tax liability | | | 22.14% | 19.99% | | | 19.35% | 17.15% | | | 0.90% | 0.79% | | | 1.89% | 2.05% |
| Tax Year 2015 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,566,098 | 6,351,332 | 958,955 | 1,204,500 | 4,073,305 | 5,620,569 | 841,335 | 1,035,754 | 186,887 | 253,128 | 37,500 | 46,279 | 305,906 | 477,635 | 80,120 | 122,467 |
| % w/\$0 Tax liability | | | 21.00% | 18.96% | | | 18.43% | 16.31% | | | 0.82% | 0.73% | | | 1.75% | 1.93% |

EXHIBIT 00. -Continued

| Filing Status | All Returns Filed | | | | Residents† | | | | Part-Year Residents†† | | | | Nonresidents††† | | | |
|----------------------|-------------------|------------------|---------------------|------------------|------------------|------------------|---------------------|------------------|-----------------------|----------------|---------------------|---------------|-----------------|----------------|---------------------|----------------|
| | Count: | | w/S0 Tax liability: | | Count: | | w/S0 Tax liability: | | Count: | | w/S0 Tax liability: | | Count: | | w/S0 Tax liability: | |
| | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers |
| Tax Year 2014 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,454,154 | 6,213,955 | 940,596 | 1,179,664 | 3,982,964 | 5,516,190 | 825,600 | 1,015,576 | 163,894 | 222,457 | 31,389 | 38,553 | 307,296 | 475,308 | 83,607 | 125,535 |
| % w/S0 Tax liability | | | 21.12% | 18.98% | | | 18.54% | 16.34% | | | 0.70% | 0.62% | | | 1.88% | 2.02% |
| Tax Year 2013 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,371,156 | 6,106,303 | 1,055,797 | 1,394,552 | 3,925,175 | 5,442,742 | 939,521 | 1,220,642 | 155,179 | 210,500 | 30,835 | 39,569 | 290,802 | 453,061 | 85,441 | 134,341 |
| % w/S0 Tax liability | | | 24.15% | 22.84% | | | 21.49% | 19.99% | | | 0.71% | 0.65% | | | 1.95% | 2.20% |
| Tax Year 2012 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,295,490 | 6,012,659 | 1,066,499 | 1,406,325 | 3,864,147 | 5,375,562 | 948,448 | 1,234,494 | 142,892 | 193,964 | 28,005 | 36,201 | 288,451 | 443,133 | 90,046 | 135,630 |
| % w/S0 Tax liability | | | 24.83% | 23.39% | | | 22.08% | 20.53% | | | 0.65% | 0.60% | | | 2.10% | 2.26% |
| Tax Year 2011 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,223,322 | 5,922,707 | 990,239 | 1,290,339 | 3,826,378 | 5,334,762 | 898,761 | 1,156,852 | 133,452 | 182,074 | 23,921 | 31,086 | 263,492 | 405,871 | 67,557 | 102,401 |
| % w/S0 Tax liability | | | 23.45% | 21.79% | | | 21.28% | 19.53% | | | 0.57% | 0.52% | | | 1.60% | 1.73% |
| Tax Year 2010 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,171,503 | 5,874,596 | 966,372 | 1,266,039 | 3,793,415 | 5,312,890 | 879,542 | 1,139,101 | 126,693 | 173,283 | 23,084 | 30,115 | 251,395 | 388,423 | 63,746 | 96,823 |
| % w/S0 Tax liability | | | 23.17% | 21.55% | | | 21.08% | 19.39% | | | 0.55% | 0.51% | | | 1.53% | 1.65% |

EXHIBIT 00. -Continued

| Filing Status | All Returns Filed | | | | Residents† | | | | Part-Year Residents†† | | | | Nonresidents††† | | | |
|----------------------|-------------------|-----------|---------------------|-----------|------------|-----------|---------------------|-----------|-----------------------|-----------|---------------------|-----------|-----------------|-----------|---------------------|-----------|
| | Count: | | w/S0 Tax liability: | | Count: | | w/S0 Tax liability: | | Count: | | w/S0 Tax liability: | | Count: | | w/S0 Tax liability: | |
| | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers | Returns | Taxpayers |
| Tax Year 2009 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,104,419 | 5,797,137 | 978,695 | 1,290,584 | 3,752,321 | 5,273,352 | 893,698 | 1,166,235 | 115,686 | 157,867 | 23,529 | 30,741 | 236,412 | 365,918 | 61,468 | 93,608 |
| % w/S0 Tax liability | | | 23.84% | 22.26% | | | 21.77% | 20.12% | | | 0.57% | 0.53% | | | 1.50% | 1.61% |
| Tax Year 2008 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,172,531 | 5,864,496 | 892,420 | 1,164,719 | 3,797,601 | 5,312,456 | 816,039 | 1,054,068 | 137,375 | 187,553 | 22,886 | 29,739 | 237,555 | 364,487 | 53,495 | 80,912 |
| % w/S0 Tax liability | | | 21.39% | 19.86% | | | 19.56% | 17.97% | | | 0.55% | 0.51% | | | 1.28% | 1.38% |
| Tax Year 2007 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 4,207,738 | 5,906,447 | 814,896 | 1,064,368 | 3,816,330 | 5,331,968 | 744,205 | 962,308 | 153,374 | 211,538 | 23,049 | 30,450 | 238,034 | 362,941 | 47,642 | 71,610 |
| % w/S0 Tax liability | | | 19.37% | 18.02% | | | 17.69% | 16.29% | | | 0.55% | 0.52% | | | 1.13% | 1.21% |
| Tax Year 2006 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 3,957,020 | 5,583,759 | 746,061 | 975,809 | 3,586,948 | 5,042,774 | 681,689 | 883,743 | 148,839 | 208,509 | 21,902 | 29,250 | 221,233 | 332,476 | 42,470 | 62,816 |
| % w/S0 Tax liability | | | 18.85% | 17.48% | | | 17.23% | 15.83% | | | 0.55% | 0.52% | | | 1.07% | 1.12% |
| Tax Year 2005 | | | | | | | | | | | | | | | | |
| 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 |
| Total | 3,814,466 | 5,372,569 | 744,684 | 973,227 | 3,491,070 | 4,923,001 | 690,206 | 897,374 | 138,826 | 197,763 | 23,775 | 33,720 | 184,570 | 251,805 | 30,703 | 42,133 |
| % w/S0 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 2005-2019

Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 and related forms for tax years 2005-2019 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 - 2019]

| Tax Year | North Carolina Population† | YoY % Δ | All Returns Filed | | | | | | Resident Returns | | | | | Part-Year Resident Returns | | | | | Nonresident Returns | | | | |
|----------|----------------------------|---------|-------------------|---------|------------|--------------------|---------|------------|------------------|---------|------------|--------------------|---------|----------------------------|---------|---------|--------------------|---------|---------------------|------------|---------|--------------------|------------|
| | | | Total filed: | | | \$0 Tax liability: | | | Total filed: | | | \$0 Tax liability: | | Total filed: | | | \$0 Tax liability: | | Total filed: | | | \$0 Tax liability: | |
| | | | Returns | YoY % Δ | % of Total | Returns | YoY % Δ | % of Total | Returns | YoY % Δ | % of Total | Returns | YoY % Δ | % of Total | Returns | YoY % Δ | % of Total | Returns | YoY % Δ | % of Total | Returns | YoY % Δ | % of Total |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 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% | |
| 2019 | 10,487,088 | 1.0% | 4,947,653 | 2.9% | 1,133,805 | 10.4% | 22.9% | 4,373,899 | 3.0% | 987,410 | 11.7% | 22.6% | 201,984 | 2.1% | 46,098 | 7.0% | 22.8% | 371,770 | 2.6% | 100,297 | 1.2% | 27.0% | |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire 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 tax year

Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire 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

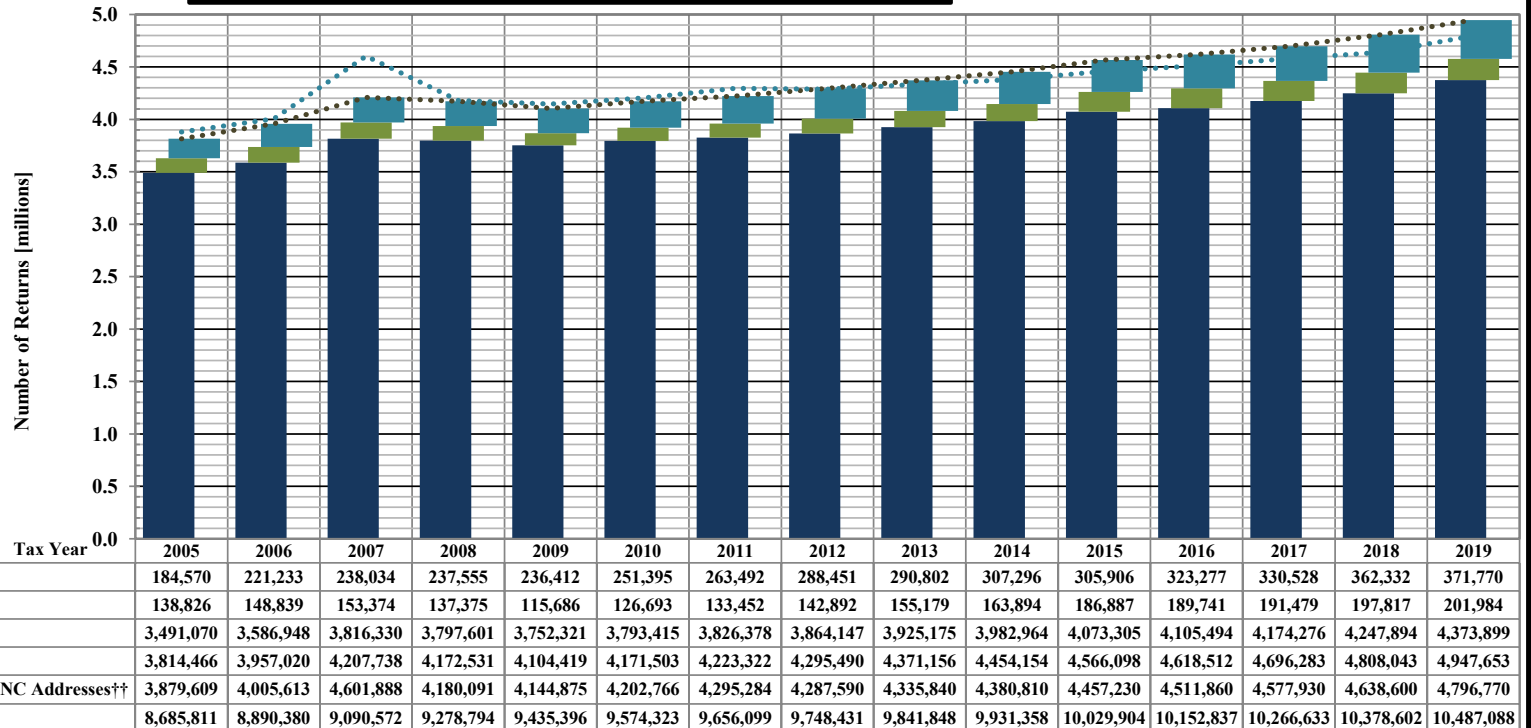
Returns with \$0 tax liability=returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability

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 2005-2019

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. Information displayed in this table may differ from alternative statistical summaries compiled for the respective tax years.

Figure 01.1 Historical: Number of D-400 Returns Filed By Residency Status



††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 2005-2019]

†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

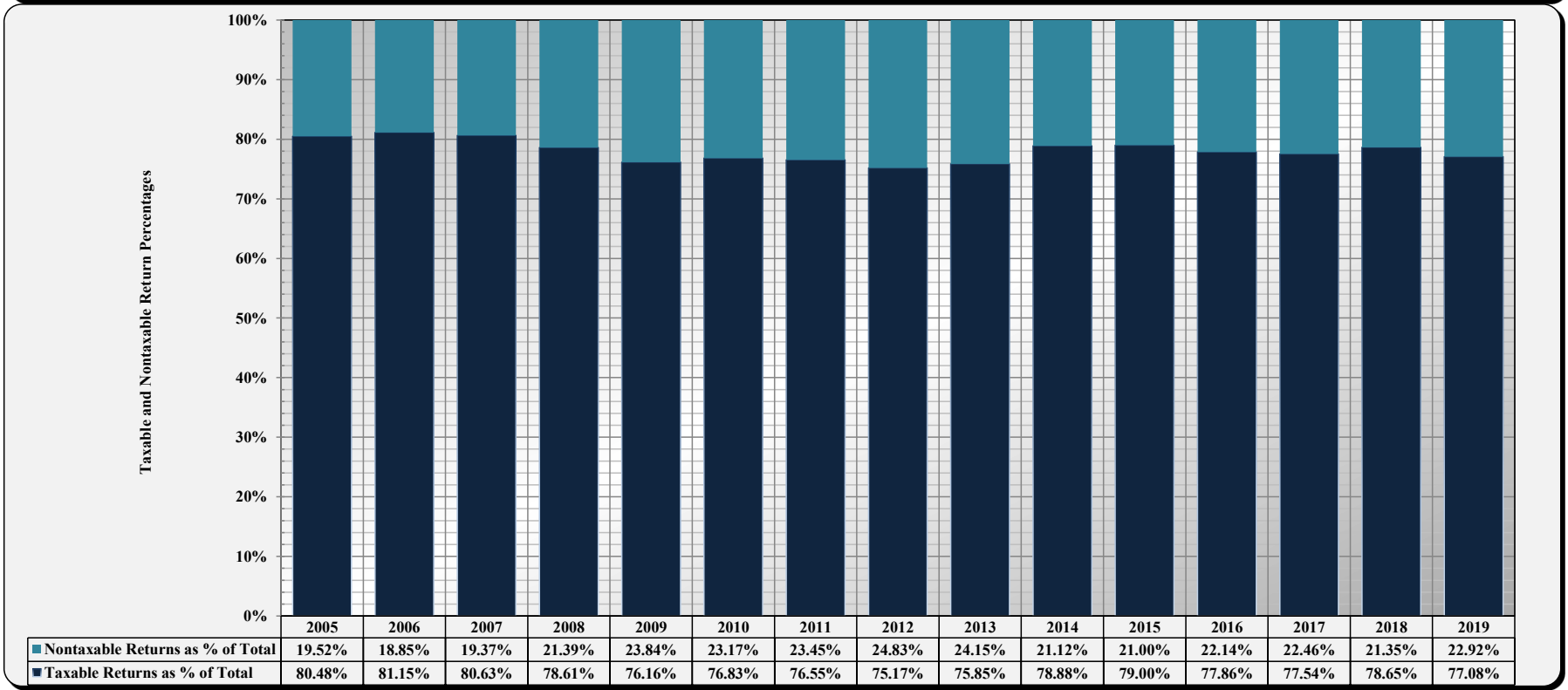
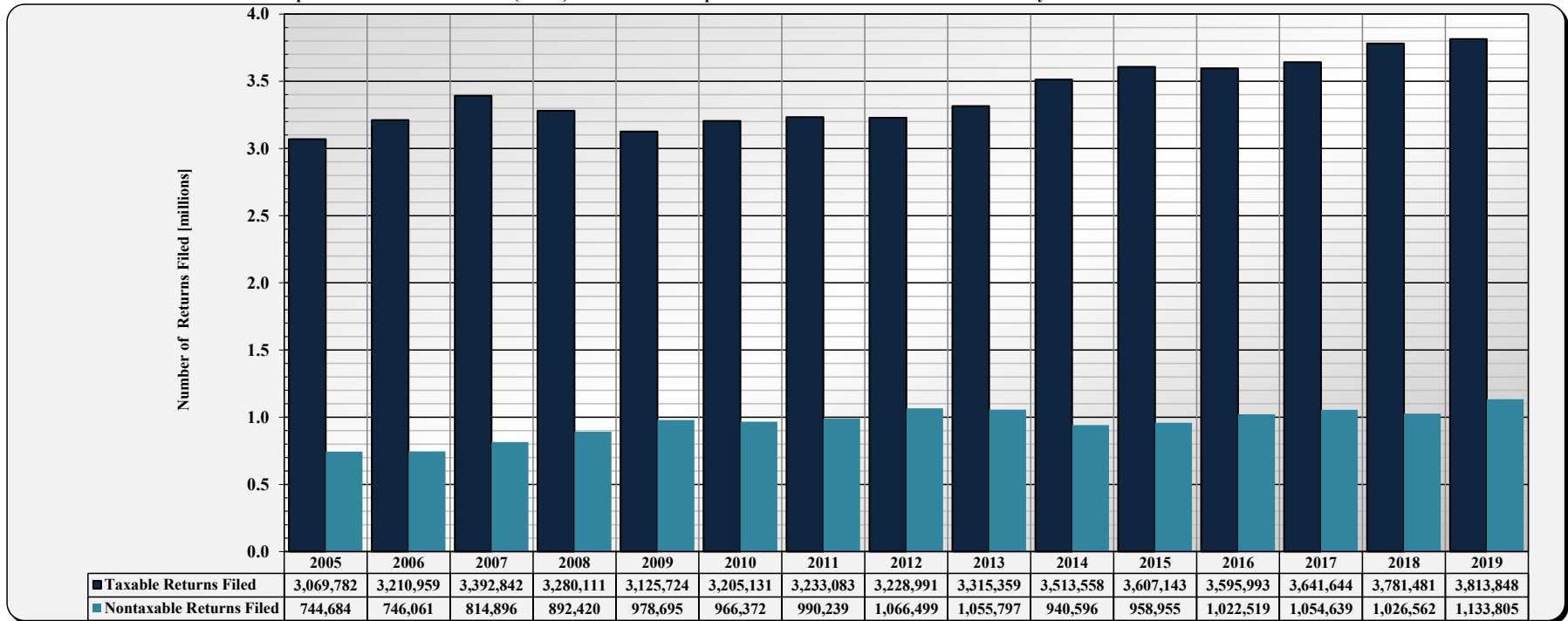
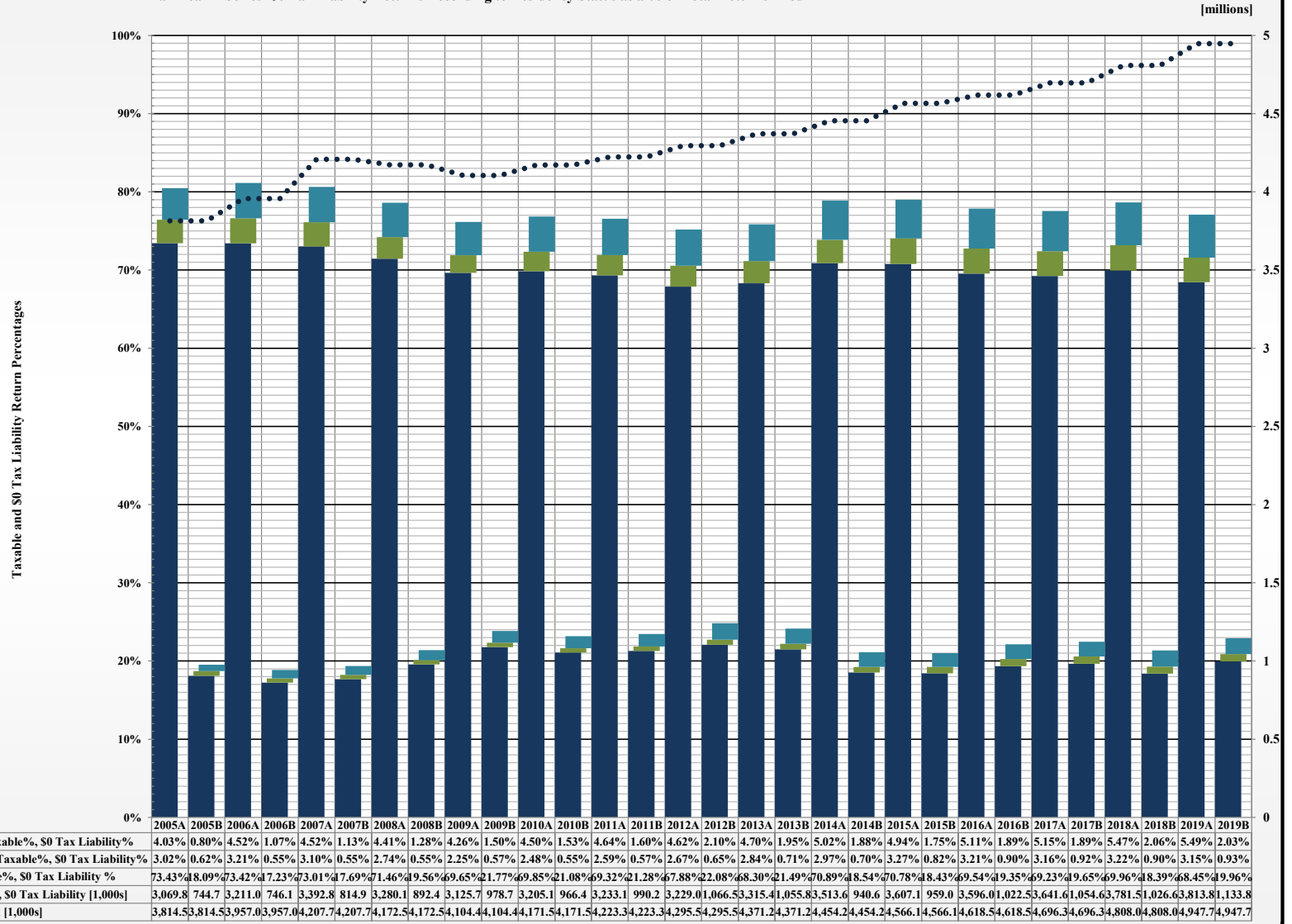


Figure 01.3 Historical: D-400 Taxable and S0 Tax Liability Return Percentages By Residency Status For Tax Years 2005-2019

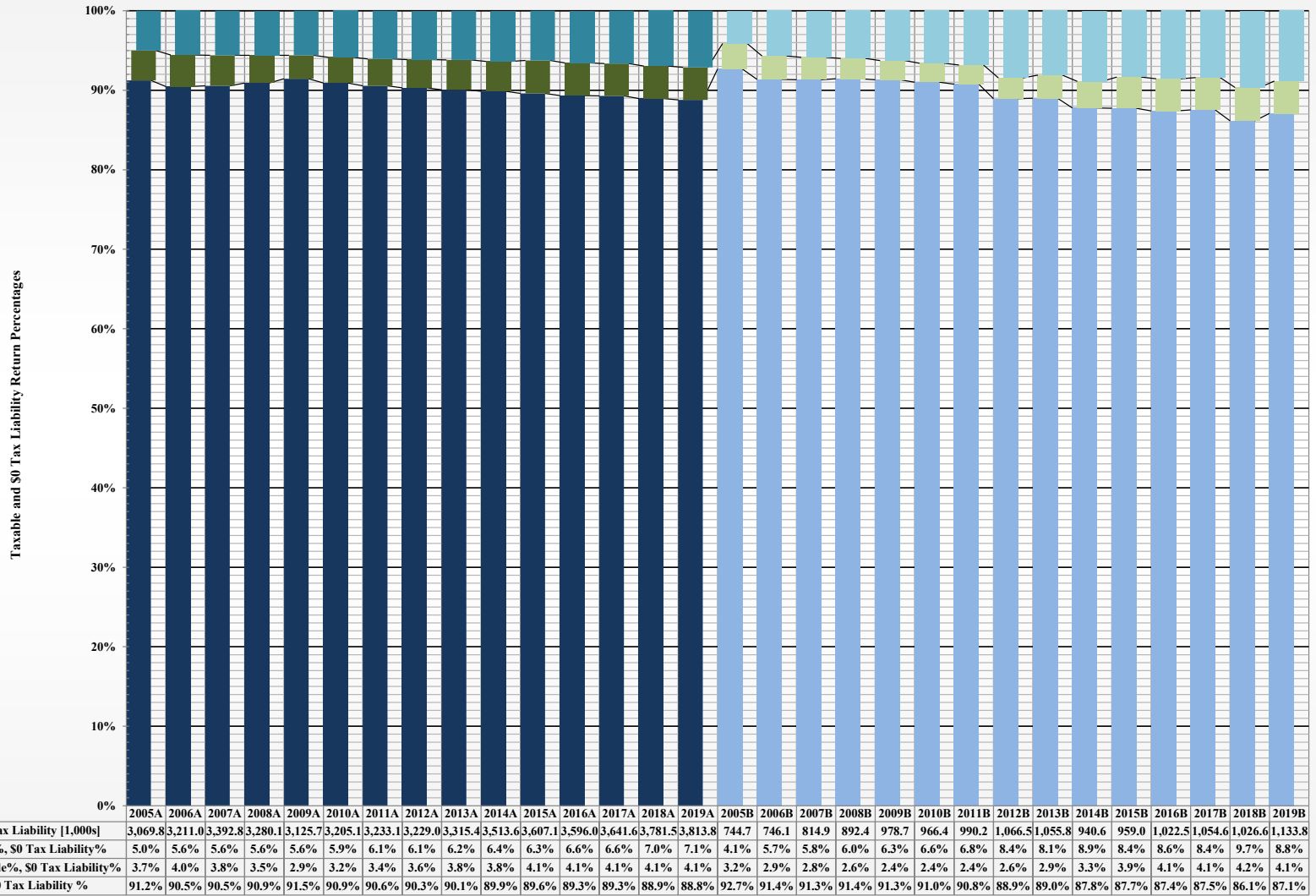
Tax Year A Series=Taxable Returns According to Residency Status as a % of Total Returns Filed
 Tax Year B Series=S0 Tax Liability Returns According to Residency Status as a % of Total Returns Filed



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 S0 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 2005-2019

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 91.2% of taxable returns filed and returns filed by resident taxpayers with \$0 tax liability accounted for 92.7% of nontaxable returns filed.

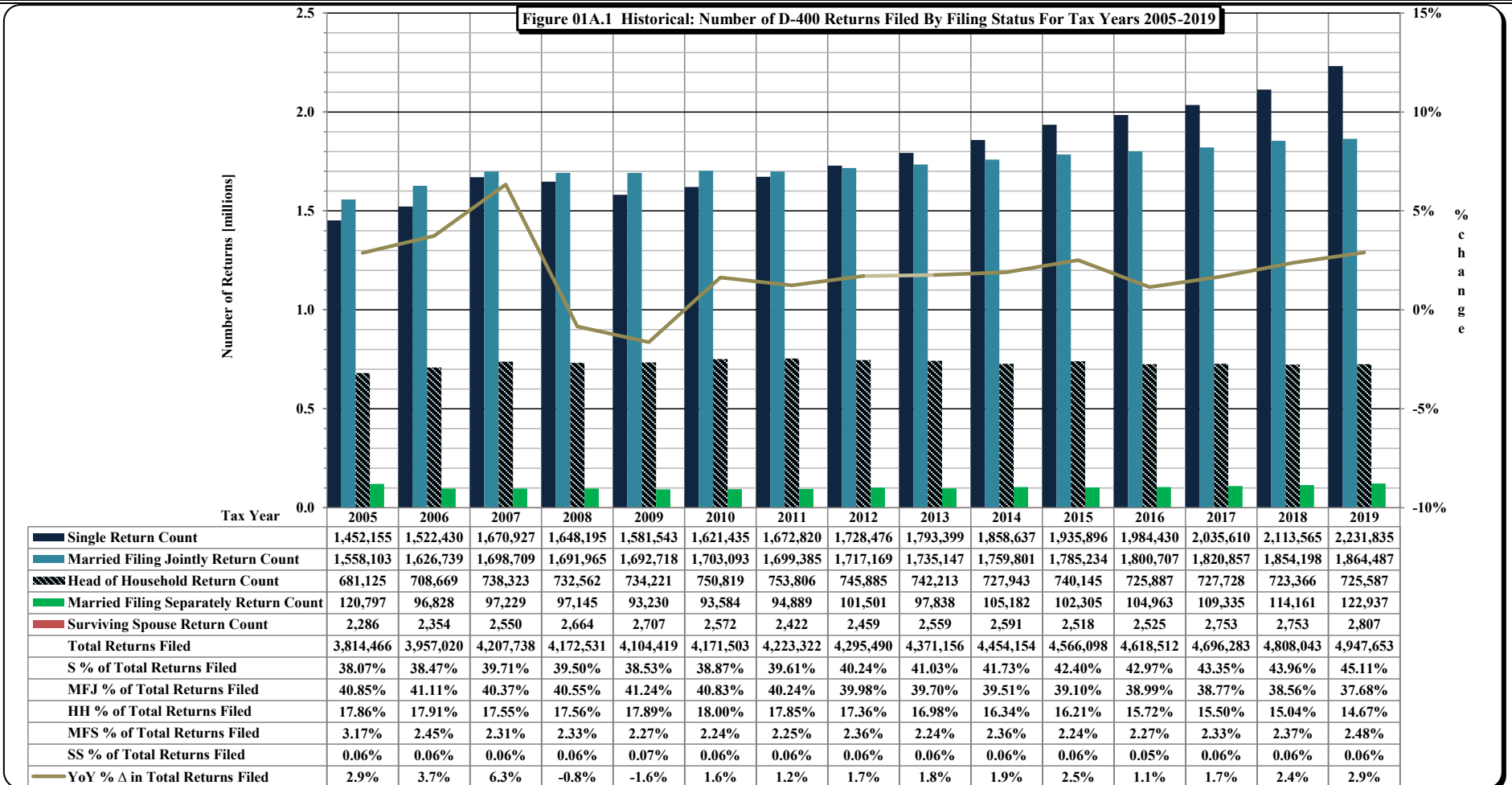
**EXHIBIT 01A. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY FILING STATUS
[ALL RETURNS: TAX YEARS 2005 - 2019]**

| 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: | | | | | | |
| 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 | 7,288,257 | 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 | 7,371,293 | 1.1% | 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 | 7,462,437 | 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 | 7,552,741 | 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 | 7,638,567 | 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 | 7,730,083 | 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 | 7,843,933 | 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 | 7,955,167 | 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 | 8,065,980 | 1.4% | 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% |
| 2019 | 8,177,140 | 1.4% | 4,947,653 | 2.9% | 1,133,805 | 10.4% | 2,231,835 | 5.6% | 631,448 | 15.3% | 1,864,487 | 0.6% | 275,314 | 6.9% | 122,937 | 7.7% | 19,499 | 9.4% | 725,587 | 0.3% | 206,613 | 1.9% | 2,807 | 2.0% | 931 | 10.7% |

†NC Population by Age, 2010-2019. NC OSBM, State Demographer, Standard Population Estimates, Vintage 2019 (February 19, 2021 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 2005-2019 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 - 2019]**

| 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: | | 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: | | | | |
| | | | 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 | 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 | 7,288,257 | 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 | 7,371,293 | 1.1% | 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 | 7,462,437 | 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 | 7,552,741 | 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 | 7,638,567 | 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 | 7,730,083 | 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 | 7,843,933 | 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 | 7,955,167 | 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 | 8,065,980 | 1.4% | 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% |
| 2019 | 8,177,140 | 1.4% | 6,812,140 | 2.2% | 1,409,119 | 9.7% | 2,231,835 | 5.6% | 631,448 | 15.3% | 3,728,974 | 0.6% | 550,628 | 6.9% | 122,937 | 7.7% | 19,499 | 9.4% | 725,587 | 0.3% | 206,613 | 1.9% | 2,807 | 2.0% | 931 | 10.7% |

†NC Population by Age, 2010-2019. NC OSBM, State Demographer, Standard Population Estimates, Vintage 2019 (February 19, 2021 update). <www.osbm.nc.gov/demog/county-projections>

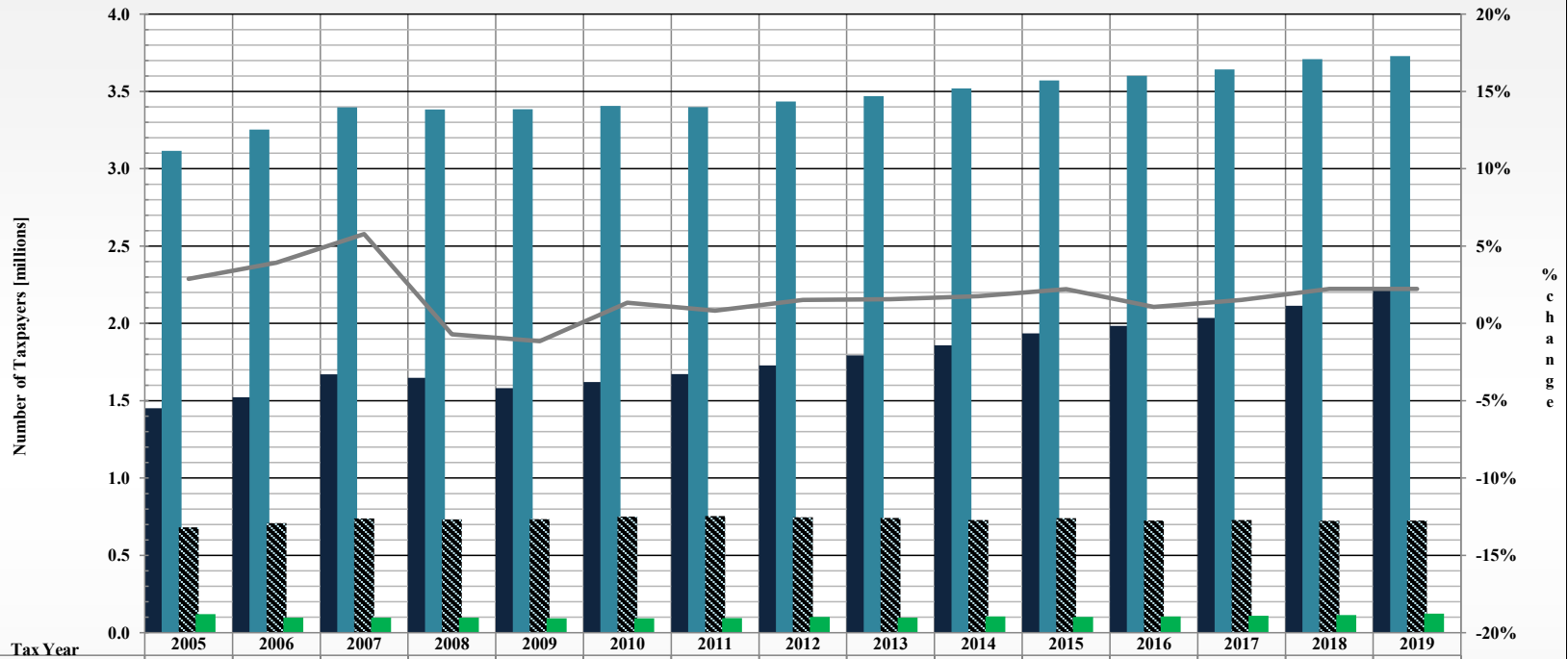
††Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2: such returns represent the combined income of two taxpayers [filers] allowed to file together on a single form.

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 2005-2019 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 2005-2019

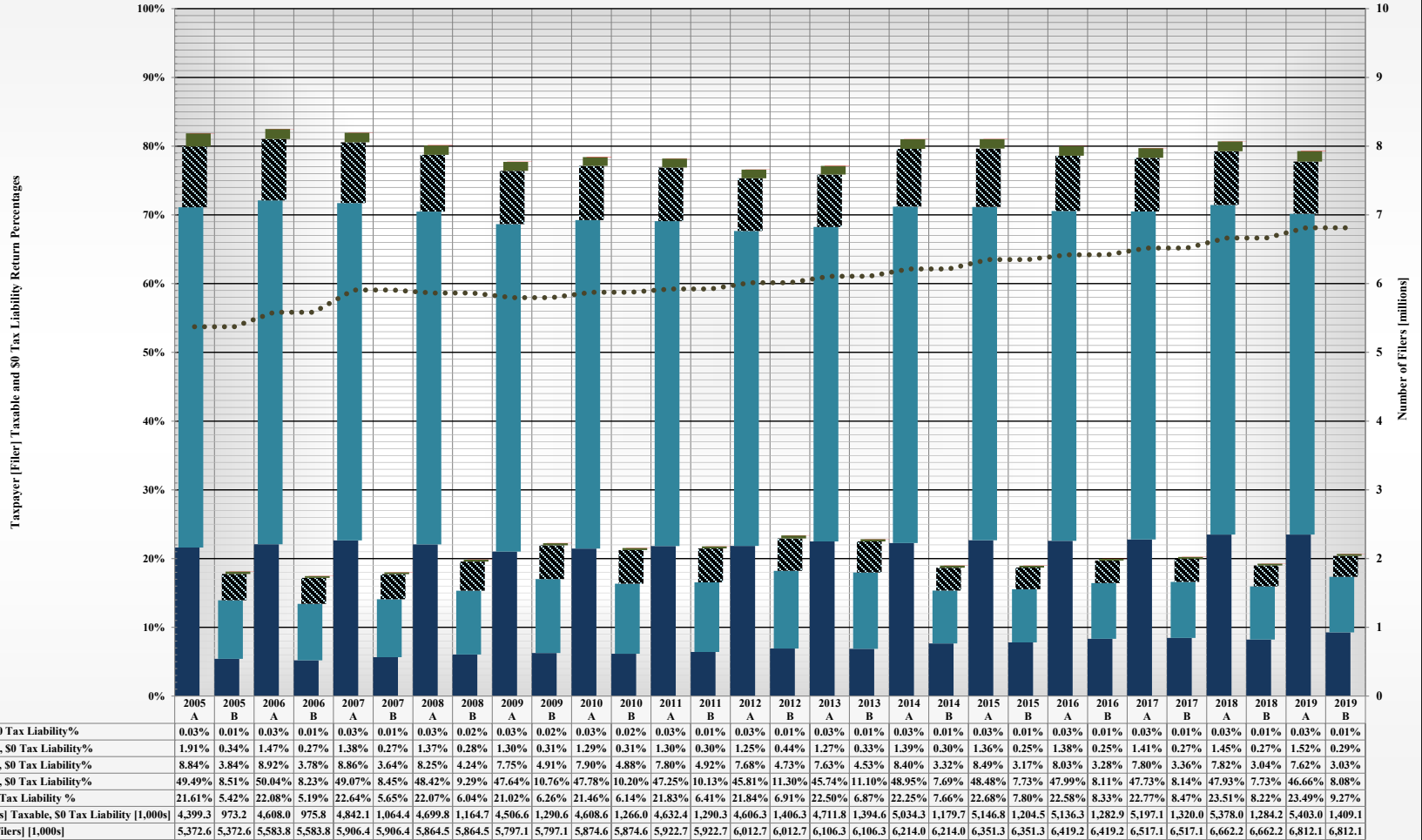


| | | | | | | | | | | | | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|
| Single Taxpayers | 1,452,155 | 1,522,430 | 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 | 2,231,835 |
| 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 | 3,728,974 |
| 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 | 725,587 |
| 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 | 122,937 |
| 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 | 2,735 | 2,753 | 2,807 |
| 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 | 6,812,140 |
| NC Population [18 and older]† | 6,586,192 | 6,747,453 | 6,903,931 | 7,048,063 | 7,170,816 | 7,288,257 | 7,371,293 | 7,462,437 | 7,552,741 | 7,638,567 | 7,730,083 | 7,843,933 | 7,955,167 | 8,065,980 | 8,177,140 |
| 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 | 10,487,088 |
| 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 S0 Tax Liability Return Percentages By Filing Status For Tax Years 2005-2019

Tax Year A Series=Taxpayer [Filer] Taxable Returns According to Filing Status as a % of Total Filers
 Tax Year B Series=Taxpayer [Filer] S0 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

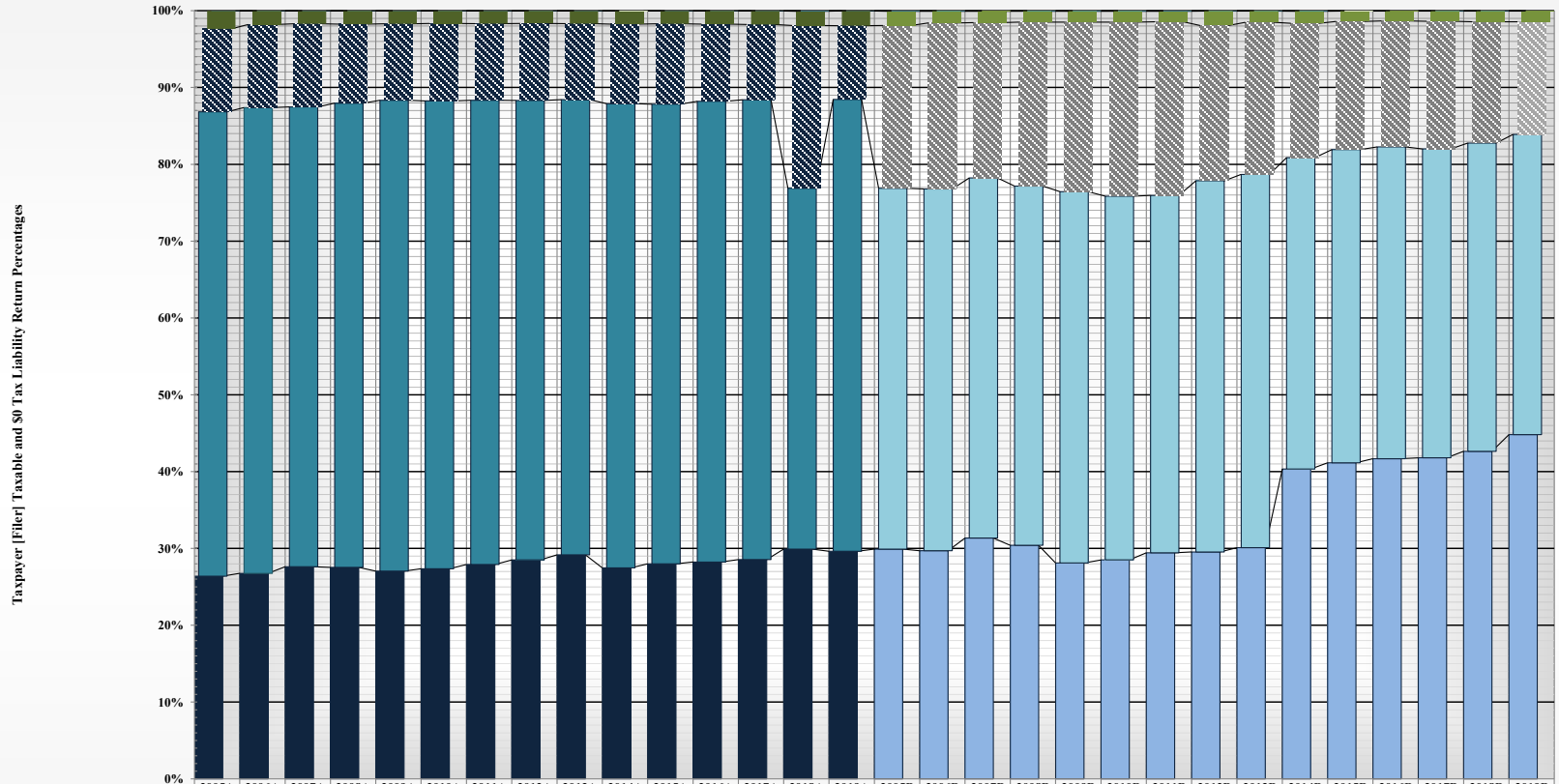


All Taxpayers [Filers]=Total taxpayers filing the D-400 form for a tax year (taxable and nontaxable status). Percentages are based on total taxpayers filing for a given tax year: e.g., for tax year 2005, single filing status filers with tax liability accounted for 21.61% of all filers and single filing status filers with S0 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 2005-2019

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 | 2006A | 2007A | 2008A | 2009A | 2010A | 2011A | 2012A | 2013A | 2014A | 2015A | 2016A | 2017A | 2018A | 2019A | 2005B | 2006B | 2007B | 2008B | 2009B | 2010B | 2011B | 2012B | 2013B | 2014B | 2015B | 2016B | 2017B | 2018B | 2019B |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|-------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| SS: Taxable%, \$0 Tax Liability % | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |
| MFS: Taxable%, \$0 Tax Liability % | 2.3% | 1.8% | 1.7% | 1.7% | 1.7% | 1.6% | 1.7% | 1.6% | 1.7% | 1.7% | 1.7% | 1.7% | 1.8% | 1.9% | 1.9% | 1.9% | 1.5% | 1.5% | 1.4% | 1.4% | 1.4% | 1.4% | 1.9% | 1.4% | 1.6% | 1.3% | 1.3% | 1.3% | 1.4% | 1.4% |
| HoH: Taxable%, \$0 Tax Liability % | 10.8% | 10.8% | 10.8% | 10.3% | 10.0% | 10.1% | 10.0% | 10.0% | 9.9% | 10.4% | 10.5% | 10.0% | 9.8% | 21.2% | 9.6% | 21.2% | 21.6% | 20.2% | 21.3% | 22.1% | 22.7% | 22.6% | 20.2% | 19.8% | 17.5% | 16.7% | 16.4% | 16.6% | 15.8% | 14.7% |
| MFJ: Taxable%, \$0 Tax Liability % | 60.4% | 60.6% | 59.9% | 60.4% | 61.3% | 60.9% | 60.4% | 59.8% | 59.3% | 60.4% | 59.8% | 60.0% | 59.9% | 47.0% | 58.8% | 47.0% | 47.1% | 46.9% | 46.8% | 48.3% | 47.3% | 46.5% | 48.3% | 48.6% | 40.5% | 40.8% | 40.6% | 40.2% | 40.1% | 39.1% |
| S: Taxable%, \$0 Tax Liability % | 26.4% | 26.7% | 27.6% | 27.5% | 27.0% | 27.4% | 27.9% | 28.5% | 29.2% | 27.5% | 28.0% | 28.2% | 28.6% | 29.9% | 29.6% | 29.9% | 29.7% | 31.4% | 30.4% | 28.1% | 28.5% | 29.4% | 29.5% | 30.1% | 40.3% | 41.1% | 41.7% | 41.8% | 42.6% | 44.8% |
| Taxpayers [Filers] Taxable, \$0 Tax Liability [1,000s] | 4,399.3 | 4,608.0 | 4,842.1 | 4,699.8 | 4,506.6 | 4,608.6 | 4,632.4 | 4,606.3 | 4,711.8 | 5,034.3 | 5,146.8 | 5,136.3 | 5,197.1 | 5,378.0 | 5,403.0 | 973.2 | 975.8 | 1,064.4 | 1,164.7 | 1,290.6 | 1,266.0 | 1,290.3 | 1,406.3 | 1,394.6 | 1,179.7 | 1,204.5 | 1,282.9 | 1,320.0 | 1,284.2 | 1,409.1 |

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 26.4% 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 - 2019]**

| 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 % 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% | 281,572.1 | 32,345 | 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% | 306,618.1 | 34,385 | 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% | 330,170.3 | 36,211 | 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% | 352,222.3 | 37,835 | 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% | 339,555.6 | 35,933 | 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% | 343,348.3 | 35,860 | 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% | 355,826.6 | 36,839 | 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% | 380,160.6 | 38,984 | 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% | 376,392.4 | 38,225 | 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% | 398,099.5 | 40,061 | 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% | 419,334.3 | 41,778 | 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% | 432,626.2 | 42,574 | 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% | 453,097.7 | 44,094 | 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% | 475,483.3 | 45,758 | 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% |
| 2019 | 10,487,088 | 1.0% | 500,496.9 | 47,660 | 107,522 | -2.0% | 531,981.8 | 0.9% | 68,124 | 1.6% | 297,967.4 | 4.6% | 80,037 | 9.0% | 16,166.2 | 11.3% | 585,976 | -6.9% | 217,848.2 | -4.5% |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire 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 tax year

Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year with North Carolina reportable income

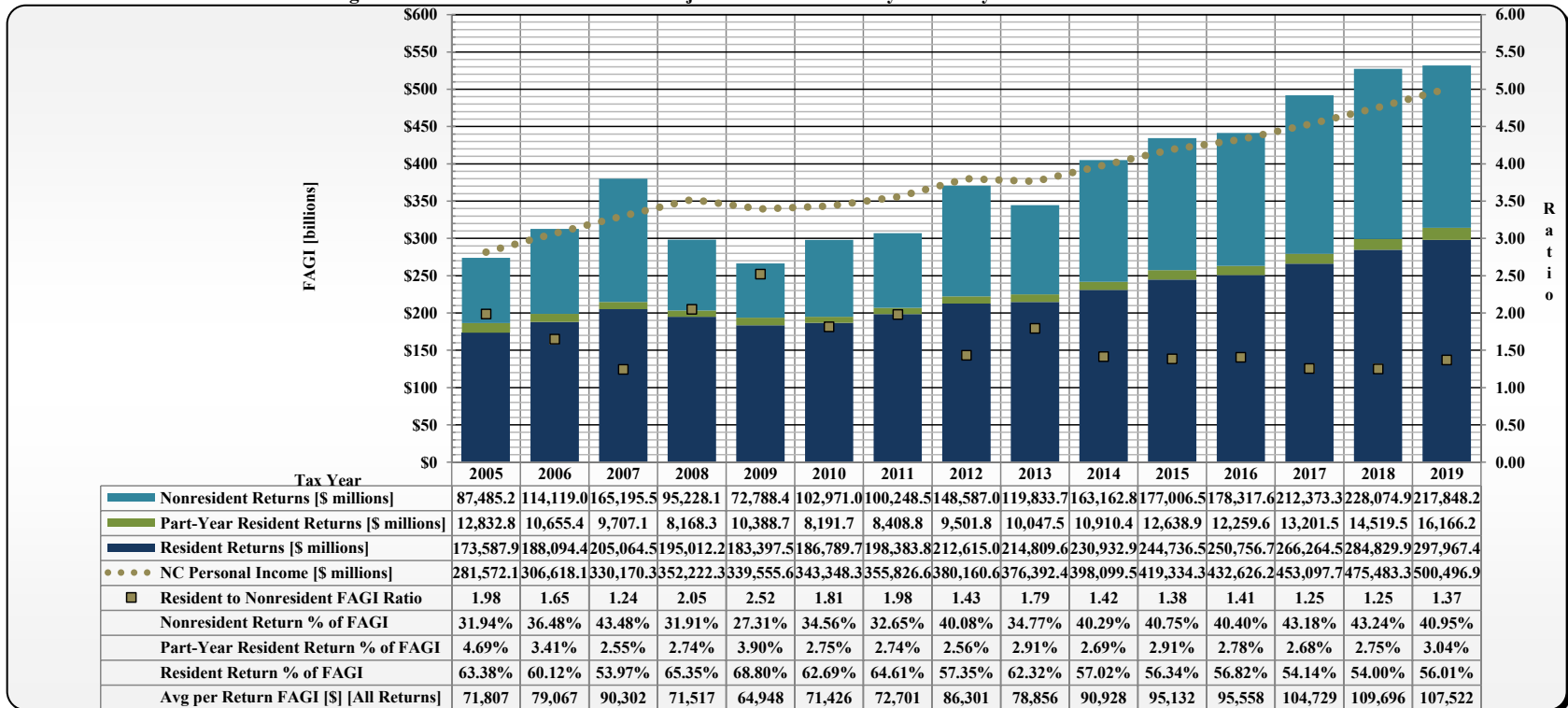
†NC OSBM, State Demographer, County Population Estimates (Standard & Revised), Vintage 2019. <www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised>

††Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 23, 2021 update.

†††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 2005-2019 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 2005-2019



**EXHIBIT 04. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2005 - 2019]**

| 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 | 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 | Average per return | YoY % Δ | Total | YoY % Δ | Average per return | YoY % Δ | Total | YoY % Δ |
| | | | | | [\$] | % | [\$ millions] | % | [\$] | % | [\$ millions] | % | [\$] | % | [\$ millions] | % | [\$] | % | [\$ millions] | % | [\$] | % | [\$ millions] | % | [\$] | % | [\$ millions] | % |
| 2005 | 8,685,811 | 1.7% | 281,572.1 | 32,345 | 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% | 306,618.1 | 34,385 | 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% | 330,170.3 | 36,211 | 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% | 352,222.3 | 37,835 | 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% | 339,555.6 | 35,933 | 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% | 343,348.3 | 35,860 | 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% | 355,826.6 | 36,839 | 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% | 380,160.6 | 38,984 | 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% | 376,392.4 | 38,225 | 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% | 398,099.5 | 40,061 | 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% | 419,334.3 | 41,778 | 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% | 432,626.2 | 42,574 | 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 | 194.8% | 492.7 | 194.8% |
| 2017 | 10,266,633 | 1.1% | 453,097.7 | 44,094 | 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% | 475,483.3 | 45,758 | 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% |
| 2019 | 10,487,088 | 1.0% | 500,496.9 | 47,660 | 107,522 | -2.0% | 531,981.8 | 0.9% | 51,340 | 1.1% | 114,582.5 | 6.7% | 197,341 | -2.5% | 367,939.4 | -1.9% | 145,164 | 7.4% | 17,846.1 | 15.7% | 43,104 | 6.3% | 31,275.9 | 6.7% | 120,364 | 63.0% | 337.9 | 66.2% |

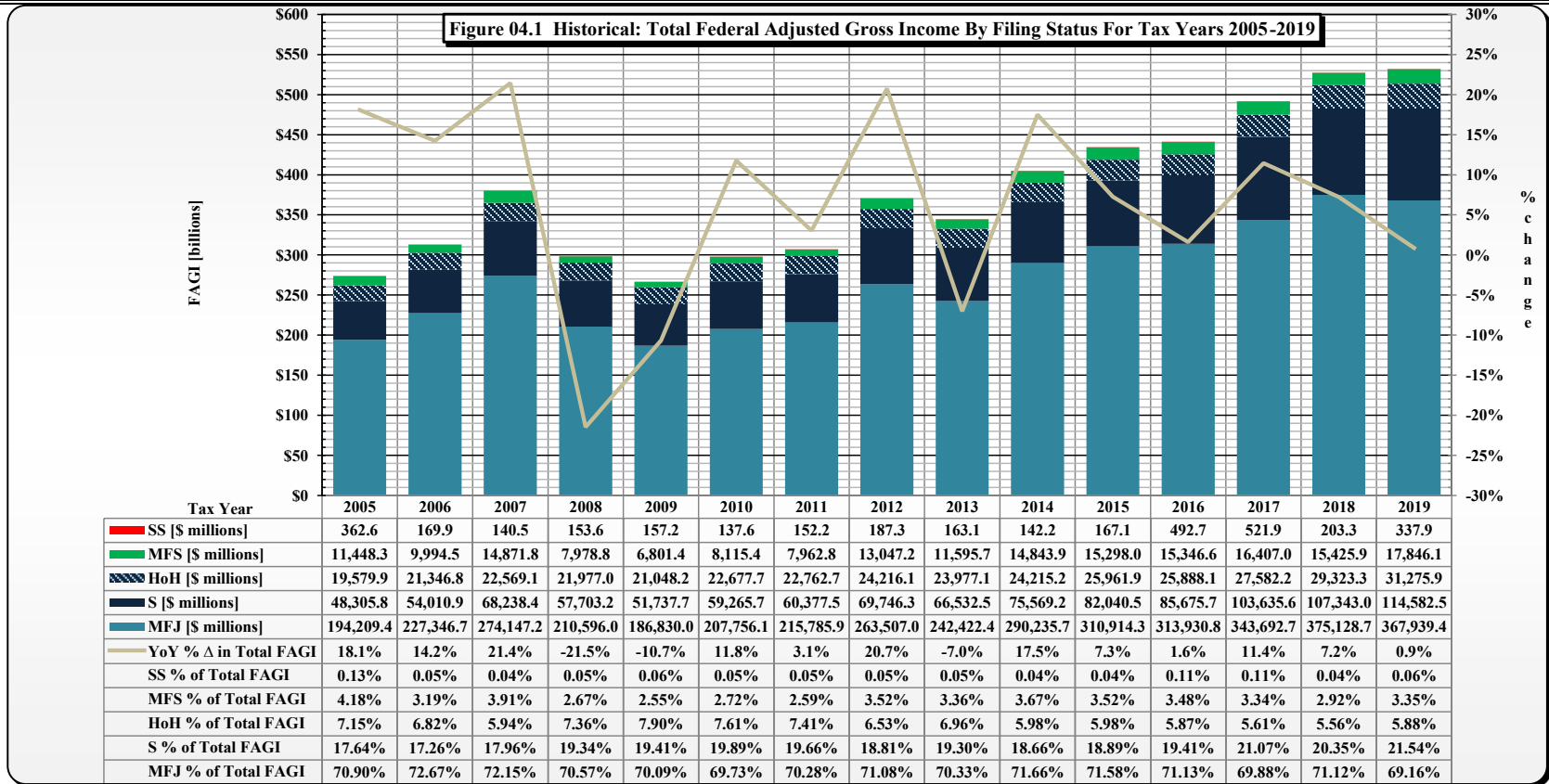
†NC OSBM, State Demographer, County Population Estimates (Standard & Revised), Vintage 2019. <www.demography.osbm.nc.gov/explore/dataset/county-population-estimates-standard-revised>

‡Bureau of Economic Analysis, Table SAINC1, Regional Data, September 23, 2021 update.

†††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 2005-2019 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.

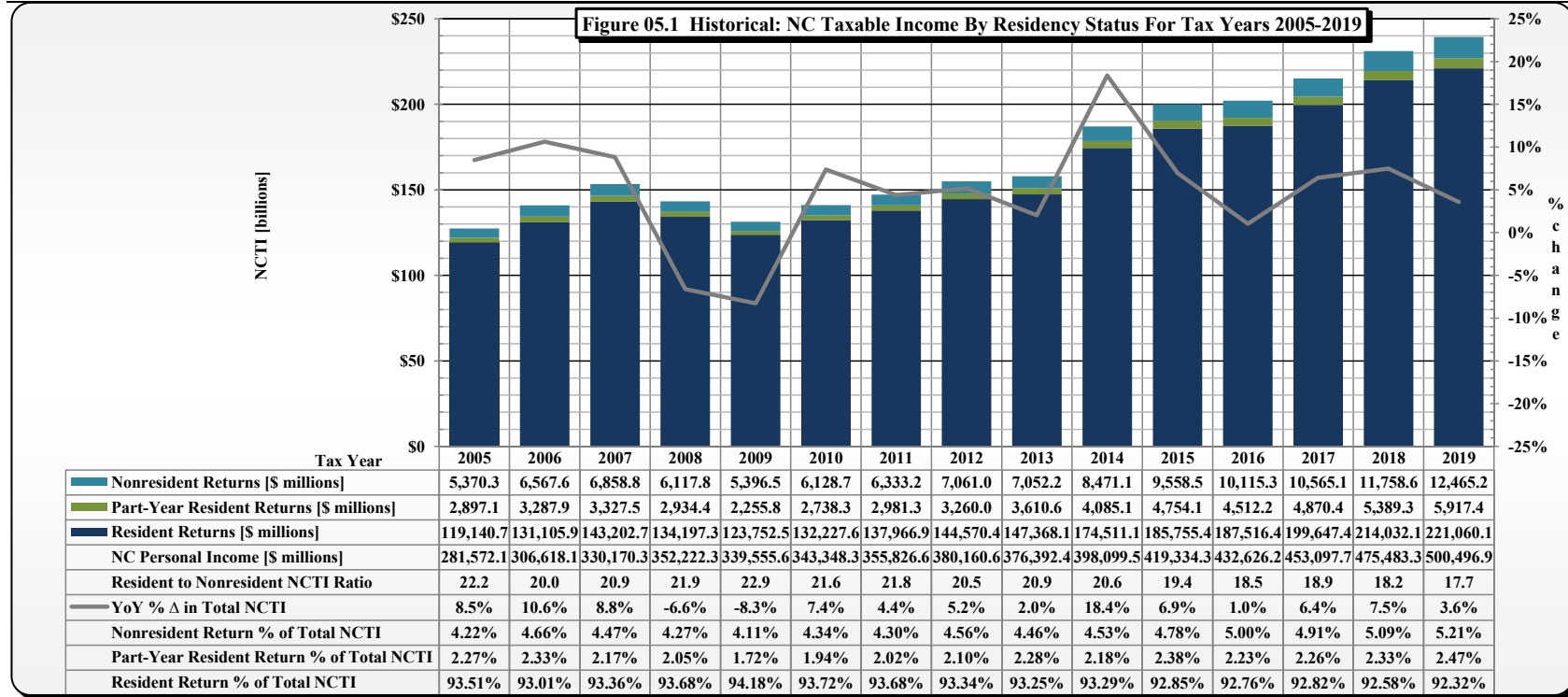


**EXHIBIT 05. HISTORICAL: NC TAXABLE INCOME [NCTI] BY RESIDENCY STATUS
[ALL RETURNS= TAX YEARS 2005 - 2019]**

| Tax Year | North Carolina Population† | YoY % Δ | NC Personal Income†† [S millions] | NC Per Capita Income†† [S] | 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 [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 | 8,685,811 | 1.7% | 281,572.1 | 32,345 | 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% | 306,618.1 | 34,385 | 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% | 330,170.3 | 36,211 | 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% | 352,222.3 | 37,835 | 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% | 339,555.6 | 35,933 | 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% | 343,348.3 | 35,860 | 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% | 355,826.6 | 36,839 | 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% | 380,160.6 | 38,984 | 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% | 376,392.4 | 38,225 | 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% | 398,099.5 | 40,061 | 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% | 419,334.3 | 41,778 | 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% | 432,626.2 | 42,574 | 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% | 453,097.7 | 44,094 | 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% | 475,483.3 | 45,758 | 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% |
| 2019 | 10,487,088 | 1.0% | 500,496.9 | 47,660 | 62,511 | 2.6% | 239,442.8 | 3.6% | 64,991 | 2.5% | 221,060.1 | 3.3% | 37,717 | 9.0% | 5,917.4 | 9.8% | 45,811 | 2.8% | 12,465.2 | 6.0% |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire 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 tax year
 Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire 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 23, 2021 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 2005-2019 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.

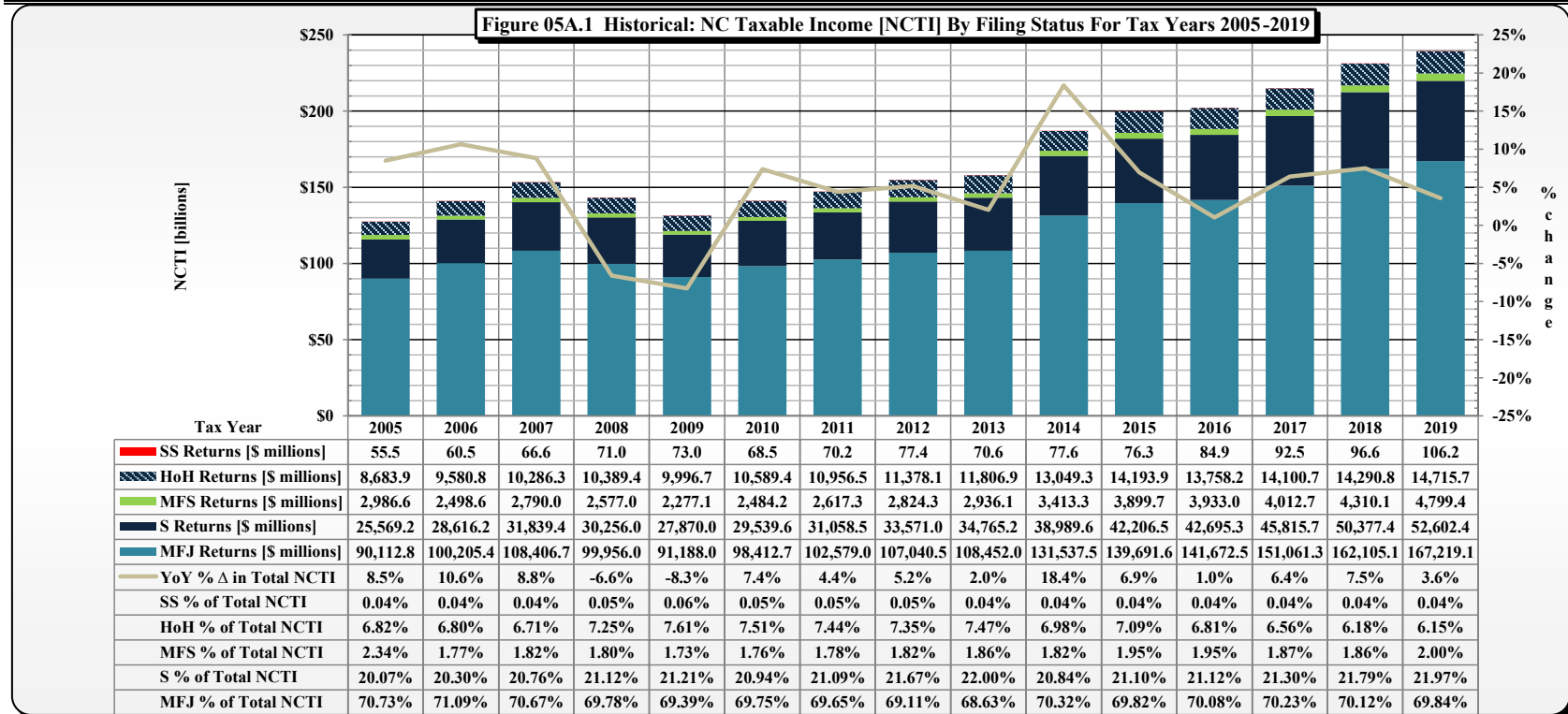


**EXHIBIT 05A. HISTORICAL: NC TAXABLE INCOME [NCTI] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2005 - 2019]**

| Tax Year | All Returns Filed | | | | Returns Filed by Filing Status: | | | | | | | | | | | | | | | | | | | |
|----------|-------------------------|---------|---------------------|---------|---------------------------------|---------|---------------------|------------------------------|-------------------------|---------|---------------------------------|---------|-------------------------|-------------------------|---------------------|---------|-------------------------|---------|---------------------|---------|-------------------------|---------|---------------------|---------|
| | | | | | Single [S] | | | Married Filing Jointly [MFJ] | | | Married Filing Separately [MFS] | | | Head of Household [HoH] | | | Surviving Spouse [SS] | | | | | | | |
| | Average per return [\$] | YoY % Δ | Total [\$ millions] | YoY % Δ | Average per return [\$] | YoY % Δ | Total [\$ millions] | YoY % Δ | Average per return [\$] | YoY % Δ | Total [\$ millions] | YoY % Δ | Average per return [\$] | YoY % Δ | Total [\$ millions] | YoY % Δ | Average per return [\$] | YoY % Δ | Total [\$ millions] | YoY % Δ | Average per return [\$] | YoY % Δ | Total [\$ 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% |
| 2019 | 62,511 | 2.6% | 239,442.8 | 3.6% | 32,695 | 2.1% | 52,602.4 | 4.4% | 104,911 | 3.6% | 167,219.1 | 3.2% | 46,072 | 3.6% | 4,799.4 | 11.4% | 28,215 | 3.3% | 14,715.7 | 3.0% | 56,260 | 11.6% | 106.2 | 9.9% |

†††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 2005-2019 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 - 2019]**

| Tax Year | North Carolina Population† | YoY % Δ | NC Personal Income†† [S millions] | NC Per Capita Income†† [S] | All Returns Filed | | | | Resident Returns | | | | Part-Year Resident Returns | | | | Nonresident Returns | | | | | | | | | | | |
|----------|----------------------------|---------|-----------------------------------|----------------------------|-------------------------|---------|----------------------|---------|--------------------|---------|----------------------|---------|----------------------------|---------|----------------------|---------|---------------------|---------|----------------------|---------|--------------------|---------|--------------------|---------|----------------------|---------|--------------------|---------|
| | | | | | NC NET TAX LIABILITY††† | | | | | | | | Total [S millions] | YoY % Δ | Avg. per return¹ [S] | YoY % Δ | Total [S millions] | YoY % Δ | Avg. per return¹ [S] | YoY % Δ | Total [S millions] | YoY % Δ | | | | | | |
| | | | | | Avg. per return¹ [S] | YoY % Δ | Avg. per return² [S] | YoY % Δ | Total [S millions] | YoY % Δ | Avg. per return¹ [S] | YoY % Δ | | | | | | | | | | | Total [S millions] | YoY % Δ | Avg. per return¹ [S] | YoY % Δ | Total [S millions] | YoY % Δ |
| 2005 | 8,685,811 | 1.7% | 281,572.1 | 32,345 | 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% | 306,618.1 | 34,385 | 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% | 330,170.3 | 36,211 | 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% | 352,222.3 | 37,835 | 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% | 339,555.6 | 35,933 | 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% | 343,348.3 | 35,860 | 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% | 355,826.6 | 36,839 | 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% | 380,160.6 | 38,984 | 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% | 376,392.4 | 38,225 | 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% | 398,099.5 | 40,061 | 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% | 419,334.3 | 41,778 | 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% | 432,626.2 | 42,574 | 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% | 453,097.7 | 44,094 | 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% | 475,483.3 | 45,758 | 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% |
| 2019 | 10,487,088 | 1.0% | 500,496.9 | 47,660 | 2,441 | -3.6% | 3,167 | -1.7% | 12,077.2 | -0.8% | 2,543 | -3.9% | 3,285 | -1.8% | 11,123.1 | -1.1% | 1,491 | 2.6% | 1,932 | 4.0% | 301.2 | 4.8% | 1,756 | -1.3% | 2,405 | -1.8% | 652.9 | 1.3% |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire 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 tax year

Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire 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 23, 2021 update.

†††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 2005-2019 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.

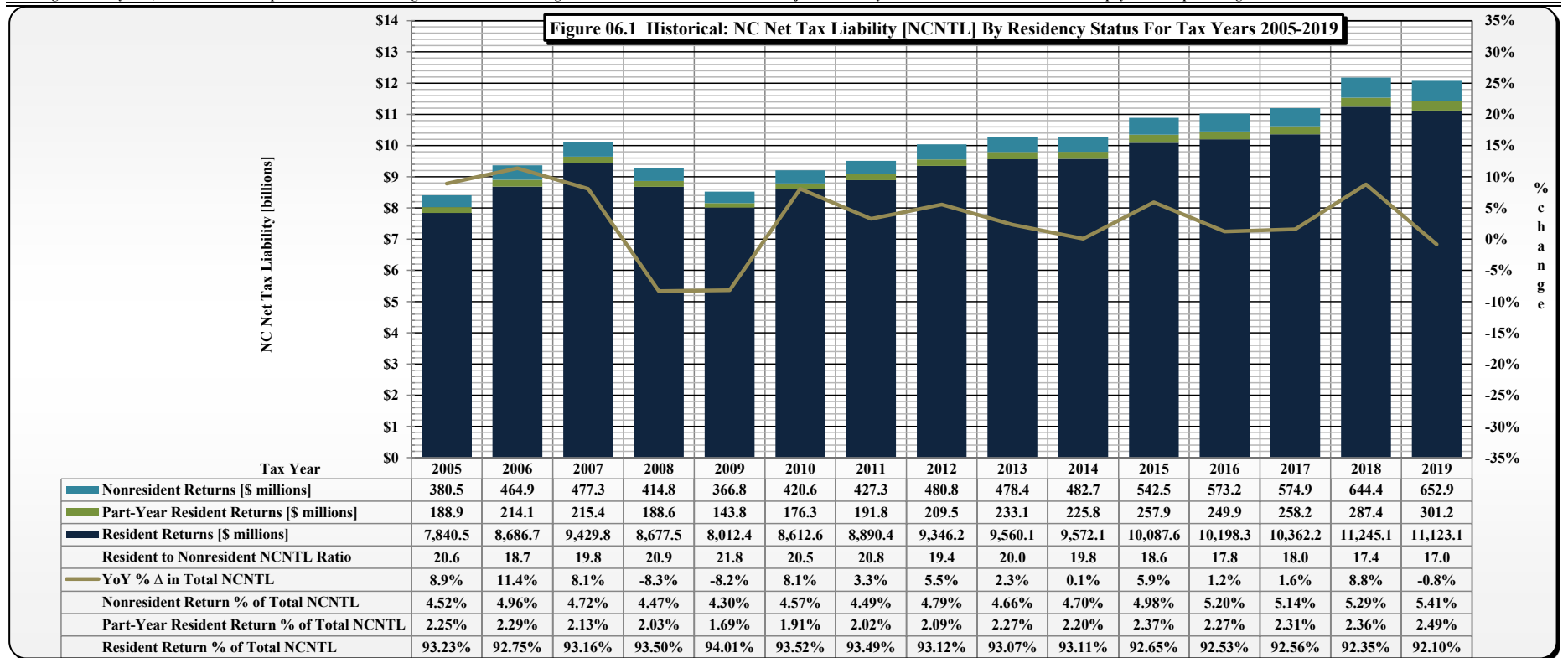


EXHIBIT 06A. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2005 - 2019]

| 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 ¹ [S] | YoY % Δ | Avg. per return ² [S] | YoY % Δ | Total [S millions] | YoY % Δ | Avg. per return ¹ [S] | YoY % Δ | Avg. per return ² [S] | YoY % Δ | Total [S millions] | YoY % Δ | Avg. per return ¹ [S] | YoY % Δ | Avg. per return ² [S] | YoY % Δ | Total [S millions] | YoY % Δ | Avg. per return ¹ [S] | YoY % Δ | Avg. per return ² [S] | YoY % Δ | Total [S millions] | YoY % Δ | Avg. per return ¹ [S] | YoY % Δ | Avg. per return ² [S] | YoY % Δ | Total [S millions] | YoY % Δ | Avg. per return ¹ [S] | YoY % Δ | Avg. per return ² [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% |
| 2019 | 2,441 | -3.6% | 3,167 | -1.7% | 12,077.2 | -0.8% | 1,201 | -5.7% | 1,674 | -2.6% | 2,679.6 | -0.4% | 4,503 | -1.6% | 5,283 | -0.6% | 8,395.7 | -1.1% | 1,974 | -0.9% | 2,346 | -0.6% | 242.7 | 6.7% | 1,039 | -2.1% | 1,453 | -1.5% | 754.0 | -1.8% | 1,882 | 2.2% | 2,817 | 6.2% | 5.3 | 4.2% |

†††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 filing status group into the corresponding total net tax liability value attributable to the filing status group.

Avg per return² 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 2005-2019 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.

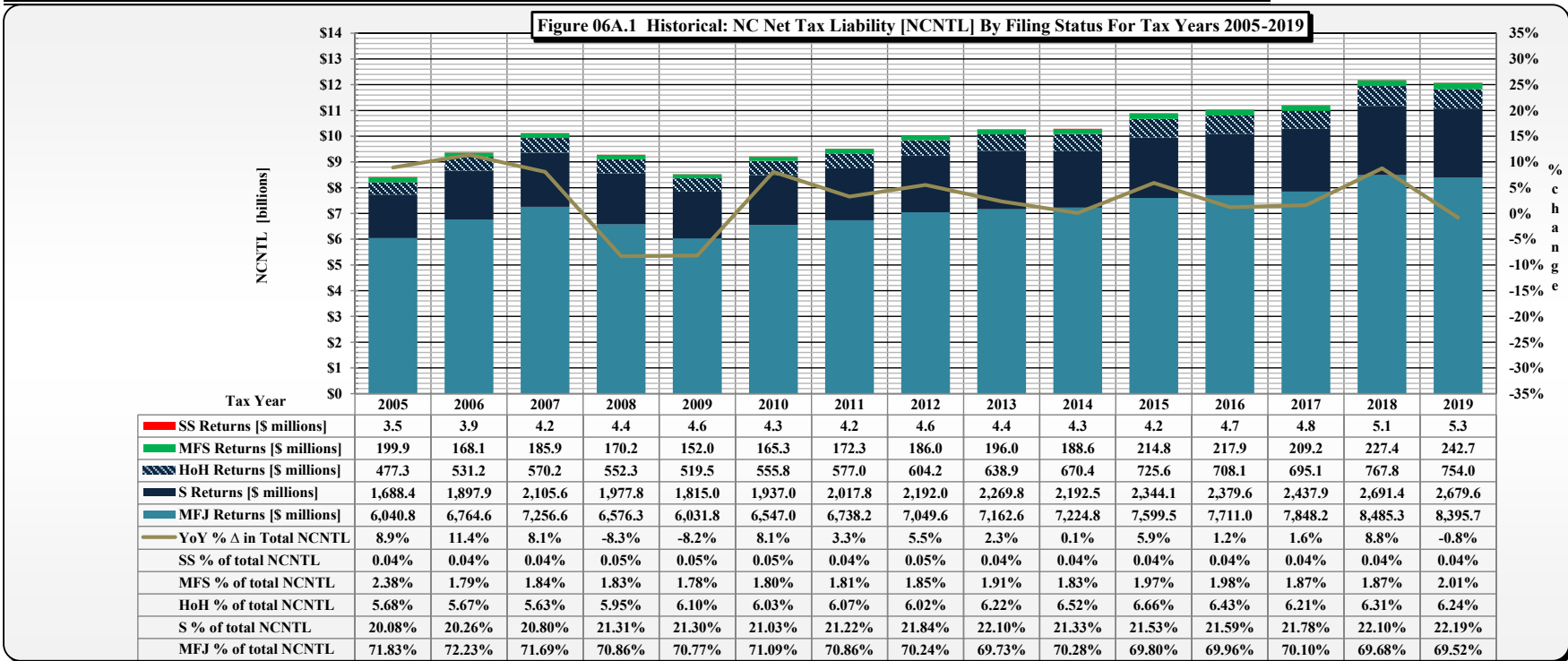
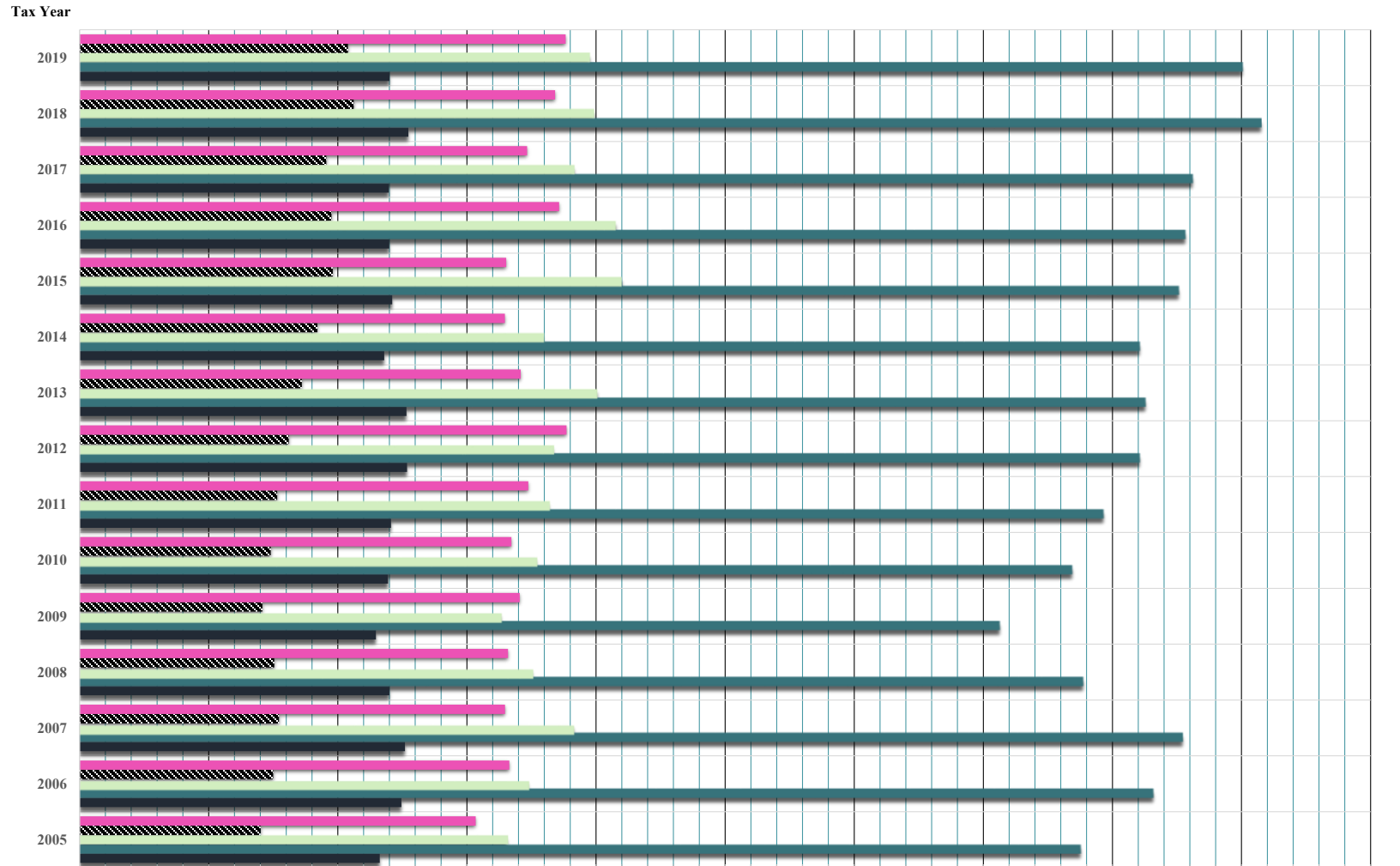


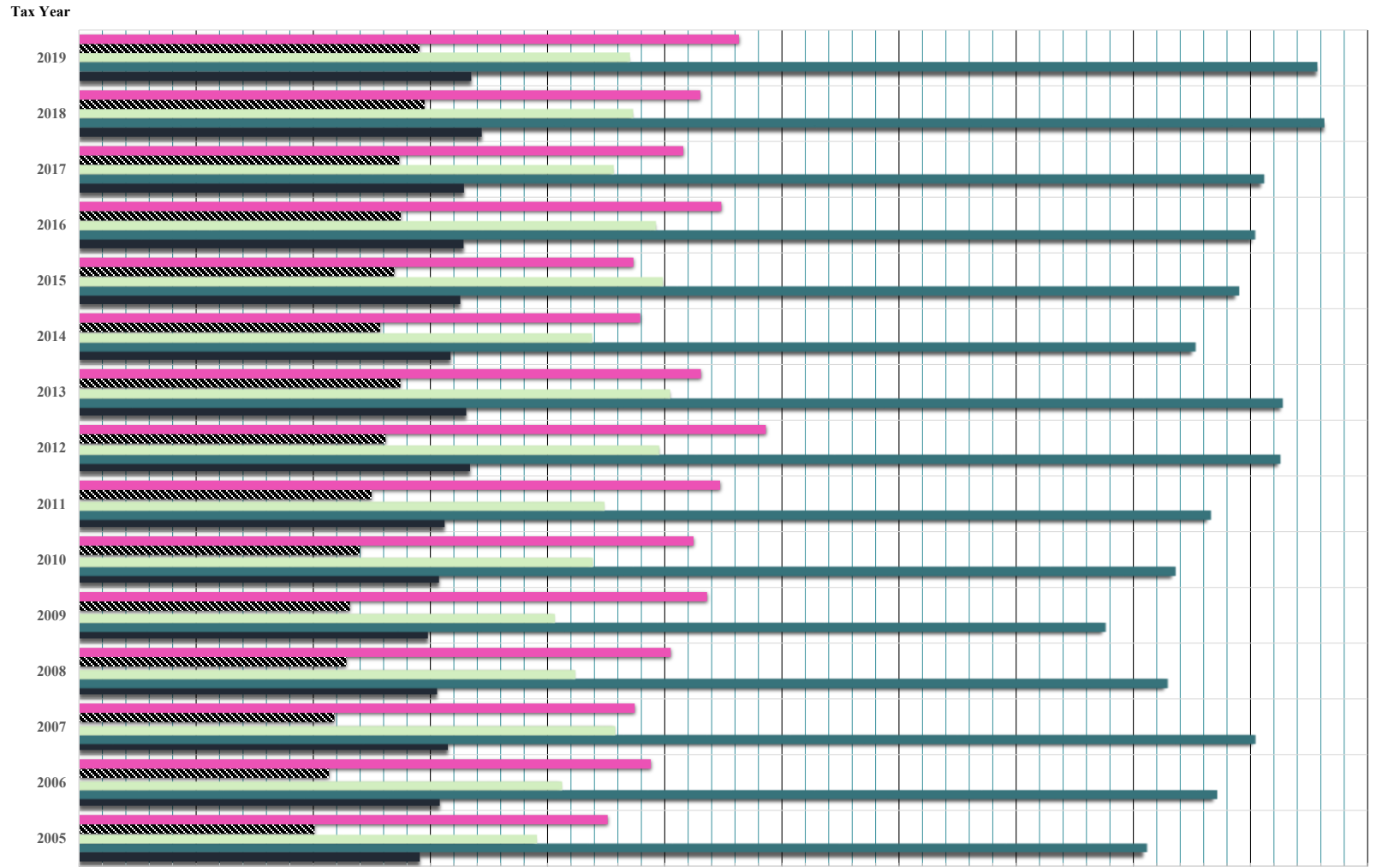
Exhibit 06A.2 Historical: Average NC Net Tax Liability [NTL] by Filing Status [All Returns: Tax Years 2005-2019]
 [Average per return derived by dividing the total number of returns filed into the net tax liability value for the respective filing status]



| Avg NTL [\$] | 0 | 500 | 1,000 | 1,500 | 2,000 | 2,500 | 3,000 | 3,500 | 4,000 | 4,500 | 5,000 | | | | |
|--------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Tax Year | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| ■ SS-avg NTL [\$] | 1,534 | 1,664 | 1,647 | 1,659 | 1,704 | 1,672 | 1,738 | 1,886 | 1,708 | 1,647 | 1,652 | 1,857 | 1,733 | 1,842 | 1,882 |
| ▨ HH-avg NTL [\$] | 701 | 750 | 772 | 754 | 708 | 740 | 765 | 810 | 861 | 921 | 980 | 976 | 955 | 1,061 | 1,039 |
| ■ MFS-avg NTL [\$] | 1,655 | 1,736 | 1,912 | 1,752 | 1,630 | 1,767 | 1,816 | 1,833 | 2,003 | 1,793 | 2,099 | 2,076 | 1,914 | 1,992 | 1,974 |
| ■ MFJ-avg NTL [\$] | 3,877 | 4,158 | 4,272 | 3,887 | 3,563 | 3,844 | 3,965 | 4,105 | 4,128 | 4,105 | 4,257 | 4,282 | 4,310 | 4,576 | 4,503 |
| ■ S-avg NTL [\$] | 1,163 | 1,247 | 1,260 | 1,200 | 1,148 | 1,195 | 1,206 | 1,268 | 1,266 | 1,180 | 1,211 | 1,199 | 1,198 | 1,273 | 1,201 |

Source: individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2019 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. Information displayed in this chart may differ from alternative statistical summaries earlier compiled for the various tax years due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 06A.3 Historical: Average NC Net Tax Liability [NTL] by Filing Status [All Taxable Returns: Tax Years 2005-2019]
 [Average per return derived by dividing the number of *taxable* returns filed into the net tax liability value for the respective filing status]



| Avg NTL [\$] | 0 | 500 | 1,000 | 1,500 | 2,000 | 2,500 | 3,000 | 3,500 | 4,000 | 4,500 | 5,000 | 5,500 | | | |
|--------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Tax Year | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| ■ SS-avg NTL [\$] | 2,256 | 2,441 | 2,372 | 2,525 | 2,681 | 2,622 | 2,736 | 2,932 | 2,654 | 2,395 | 2,366 | 2,741 | 2,579 | 2,652 | 2,817 |
| ■ HH-avg NTL [\$] | 1,005 | 1,067 | 1,090 | 1,141 | 1,156 | 1,198 | 1,249 | 1,309 | 1,371 | 1,285 | 1,346 | 1,374 | 1,367 | 1,475 | 1,453 |
| ■ MFS-avg NTL [\$] | 1,947 | 2,053 | 2,283 | 2,110 | 2,024 | 2,185 | 2,236 | 2,473 | 2,520 | 2,182 | 2,489 | 2,459 | 2,276 | 2,360 | 2,346 |
| ■ MFJ-avg NTL [\$] | 4,543 | 4,842 | 5,007 | 4,632 | 4,368 | 4,665 | 4,815 | 5,118 | 5,129 | 4,751 | 4,936 | 5,006 | 5,046 | 5,315 | 5,283 |
| ■ S-avg NTL [\$] | 1,454 | 1,540 | 1,575 | 1,528 | 1,489 | 1,537 | 1,560 | 1,669 | 1,652 | 1,586 | 1,627 | 1,641 | 1,643 | 1,719 | 1,674 |

Source: individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2019 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. Information displayed in this chart may differ from alternative statistical summaries earlier compiled for the various tax years due to variable audit and edit status and differences in tax system data extraction dates.

EXHIBIT 07. HISTORICAL: EFFECTIVE TAX RATES DERIVED FROM FAGI AND NCTI FOR TAX YEARS 2005-2019

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 BY FILING STATUS, RESIDENCY STATUS: TAX YEARS 2005 - 2019]

| 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% |
| 2019 | 5.04% | 2.27% | 5.09% | 2.34% | 5.02% | 2.28% | 5.06% | 1.36% | 5.12% | 2.41% | 4.97% | 1.56% | 5.03% | 3.73% | 5.09% | 1.86% | 5.24% | 0.30% |

07B. [RESIDENT RETURNS BY FILING STATUS: TAX YEARS 2005 - 2019]

| Tax Year† | Filing Status | | | | | | | | | | | | Residency status: |
|-----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| | 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% | Resident returns=returns filed by individuals who reportedly maintained permanent residence in NC for the entire tax year |
| 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% | 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 tax year |
| 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% | Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of NC for the entire tax year with NC reportable income |
| 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% | Filing status: |
| 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% | S=Single |
| 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% | MFJ=Married Filing Jointly |
| 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% | MFS=Married Filing Separately |
| 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% | HoH=Head of Household |
| 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% | SS=Surviving Spouse |
| 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% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |
| 2019 | 5.03% | 3.73% | 5.08% | 3.50% | 5.01% | 3.92% | 5.04% | 4.02% | 5.12% | 2.87% | 4.96% | 3.21% | |

†Changes to the North Carolina personal income tax rate and base structure effective for tax years beginning or after January 1, 2014:

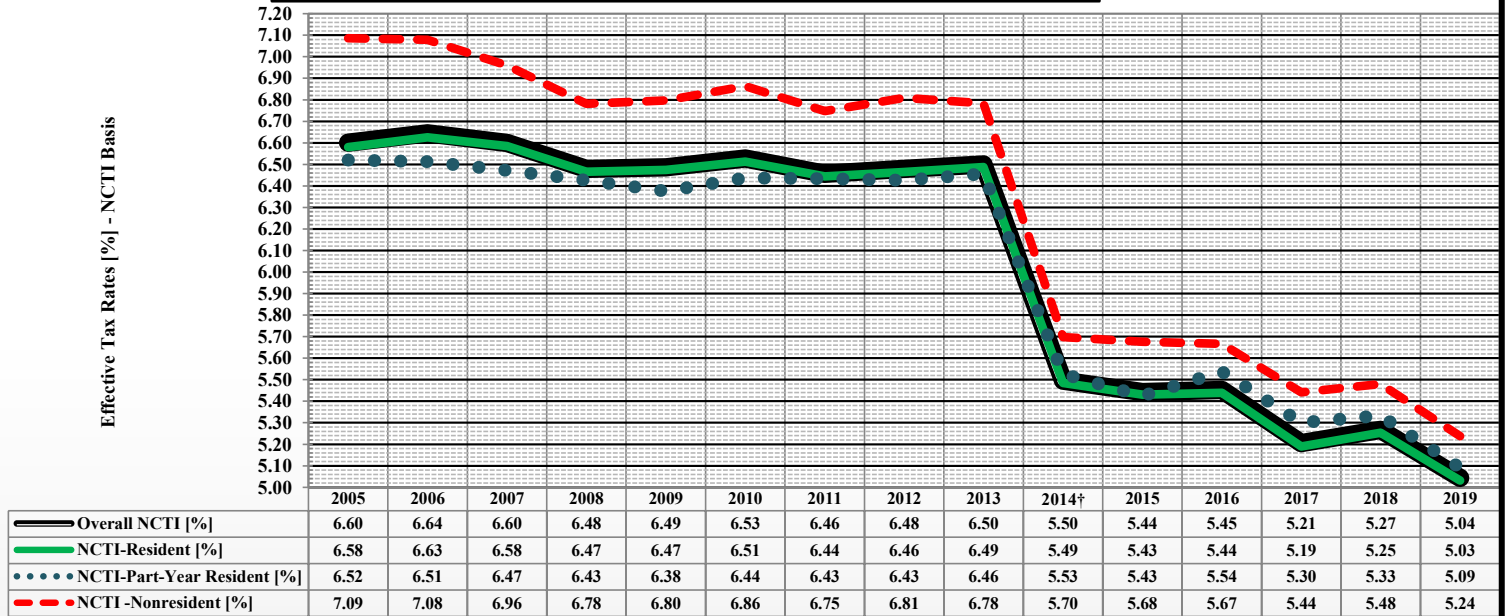
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with 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.

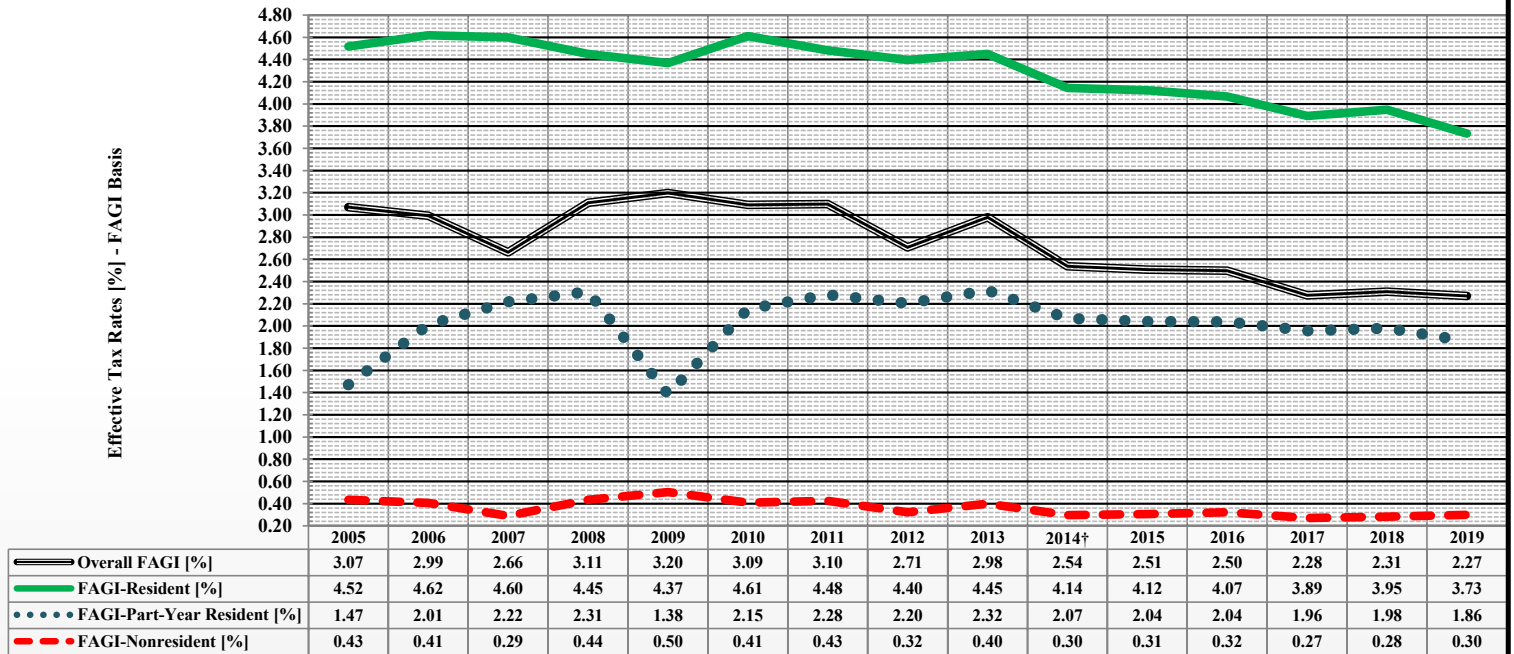
Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2005-2019 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information 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: TY2014=5.8%; TY2015-TY2016=5.75%; TY2017-TY2018=5.499%; TY2019=5.25%.

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: TY2014=5.8%; TY2015-TY2016=5.75%; TY2017-TY2018=5.499%; TY2019=5.25%.

Figure 07.3 Historical: Effective Tax Rates for Single Filers

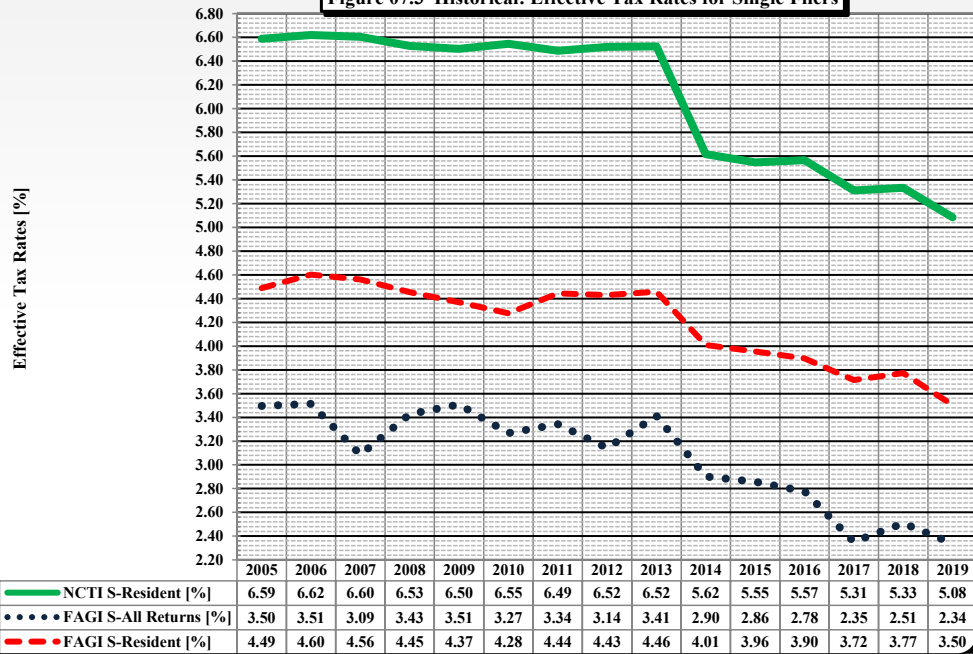


Figure 07.4 Historical: Effective Tax Rates for Married Filing Jointly Filers

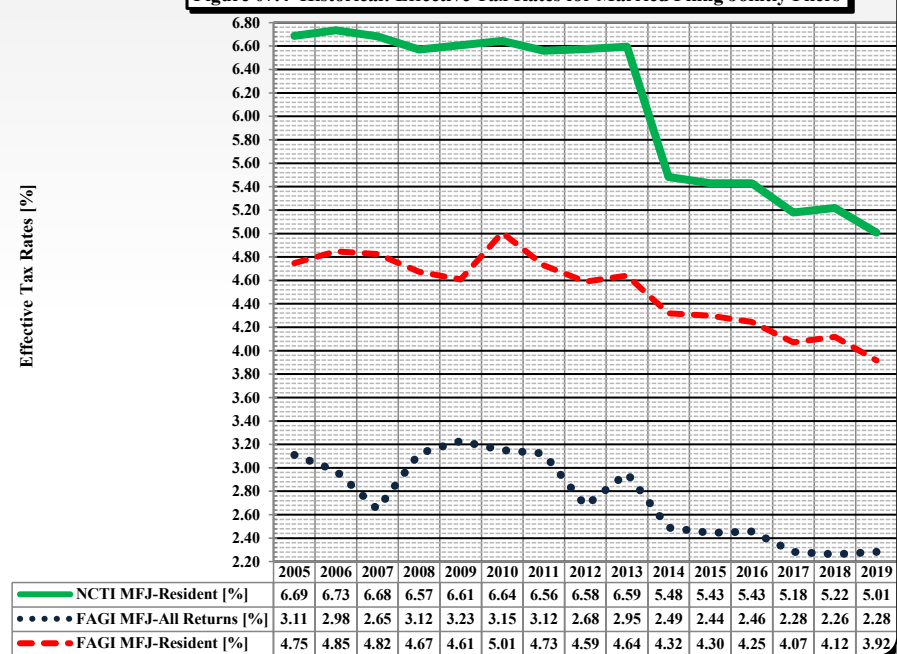


Figure 07.5 Historical: Effective Tax Rates for Head of Household Filers

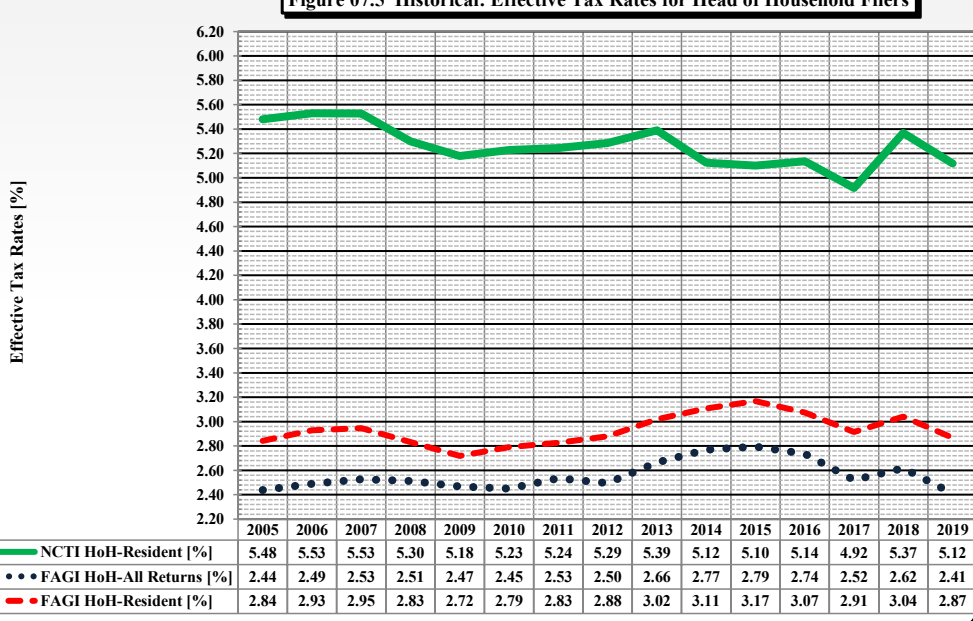


Figure 07.6 Historical: Effective Tax Rates for Surviving Spouse Filers

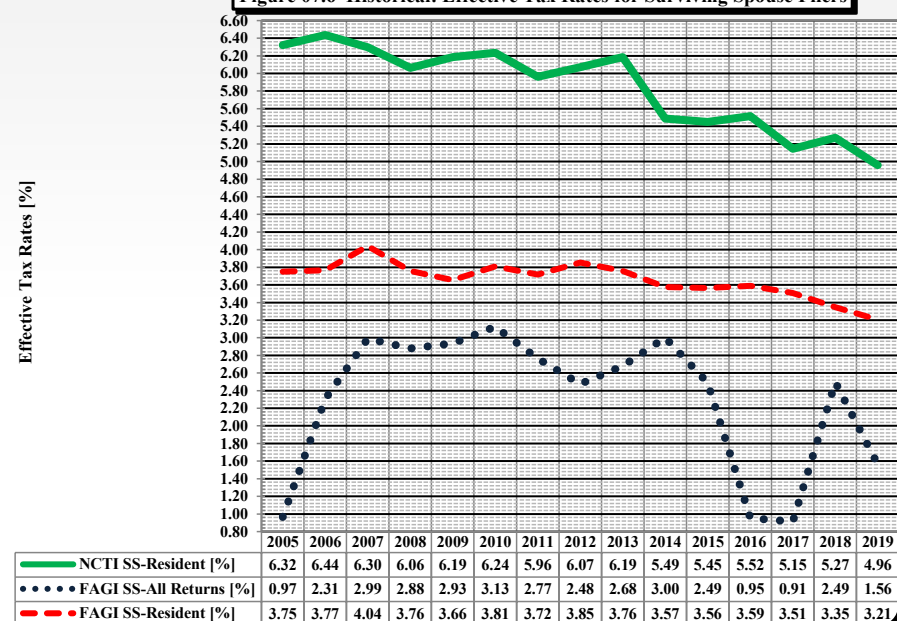


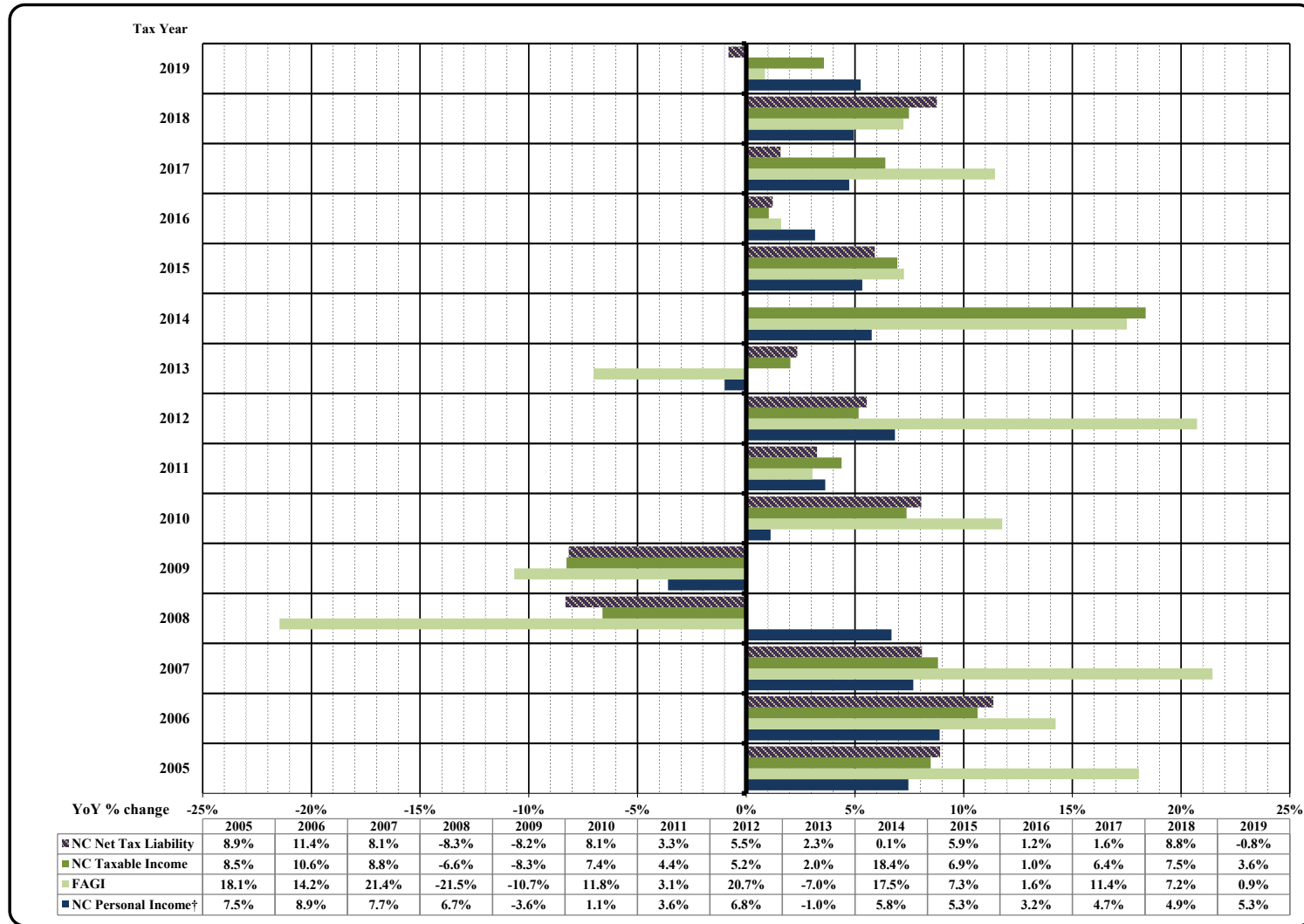
Exhibit 08. Historical: Growth Patterns of NC Personal Income, FAGI, NC Taxable Income, and NC Net Tax Liability
 [All Returns: Tax Years 2005 - 2019]

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 23, 2021 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 2005-2019 and may reflect inconsistencies resultant of taxpayer and/or processing error.

**EXHIBIT 1.1. TAX YEAR 2019 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL
[ALL RETURNS]**

| Federal Adjusted Gross Income | Number of Returns | % of Total | Net Tax Liability [after tax credits] [\$] | % of Total |
|-------------------------------|-------------------|----------------|--|----------------|
| Non-Positive AGI | 70,570 | 1.43% | 15,557,647 | 0.13% |
| \$ 1 - 3,999 | 215,469 | 4.35% | 846,518 | 0.01% |
| 4,000 - 9,999 | 383,836 | 7.76% | 1,208,055 | 0.01% |
| 10,000 - 14,999 | 361,933 | 7.32% | 27,574,277 | 0.23% |
| 15,000 - 19,999 | 328,712 | 6.64% | 69,651,116 | 0.58% |
| 20,000 - 24,999 | 312,302 | 6.31% | 124,407,267 | 1.03% |
| 25,000 - 29,999 | 297,119 | 6.01% | 180,738,689 | 1.50% |
| 30,000 - 39,999 | 514,487 | 10.40% | 479,637,111 | 3.97% |
| 40,000 - 49,999 | 392,604 | 7.94% | 524,968,279 | 4.35% |
| 50,000 - 59,999 | 309,286 | 6.25% | 524,509,376 | 4.34% |
| 60,000 - 69,999 | 250,130 | 5.06% | 511,720,658 | 4.24% |
| 70,000 - 74,999 | 107,088 | 2.16% | 246,892,259 | 2.04% |
| 75,000 - 79,999 | 98,335 | 1.99% | 244,482,350 | 2.02% |
| 80,000 - 89,999 | 175,683 | 3.55% | 486,743,285 | 4.03% |
| 90,000 - 99,999 | 151,603 | 3.06% | 477,411,952 | 3.95% |
| 100,000 - 149,999 | 463,104 | 9.36% | 1,966,753,727 | 16.28% |
| 150,000 - 199,999 | 195,601 | 3.95% | 1,236,256,027 | 10.24% |
| 200,000 - 499,999 | 234,675 | 4.74% | 2,438,723,894 | 20.19% |
| 500,000 - 999,999 | 47,635 | 0.96% | 914,625,160 | 7.57% |
| 1,000,000 or more | 37,481 | 0.76% | 1,604,525,509 | 13.29% |
| TOTAL | 4,947,653 | 100.00% | 12,077,233,156 | 100.00% |

Source: 2019 individual income tax extract

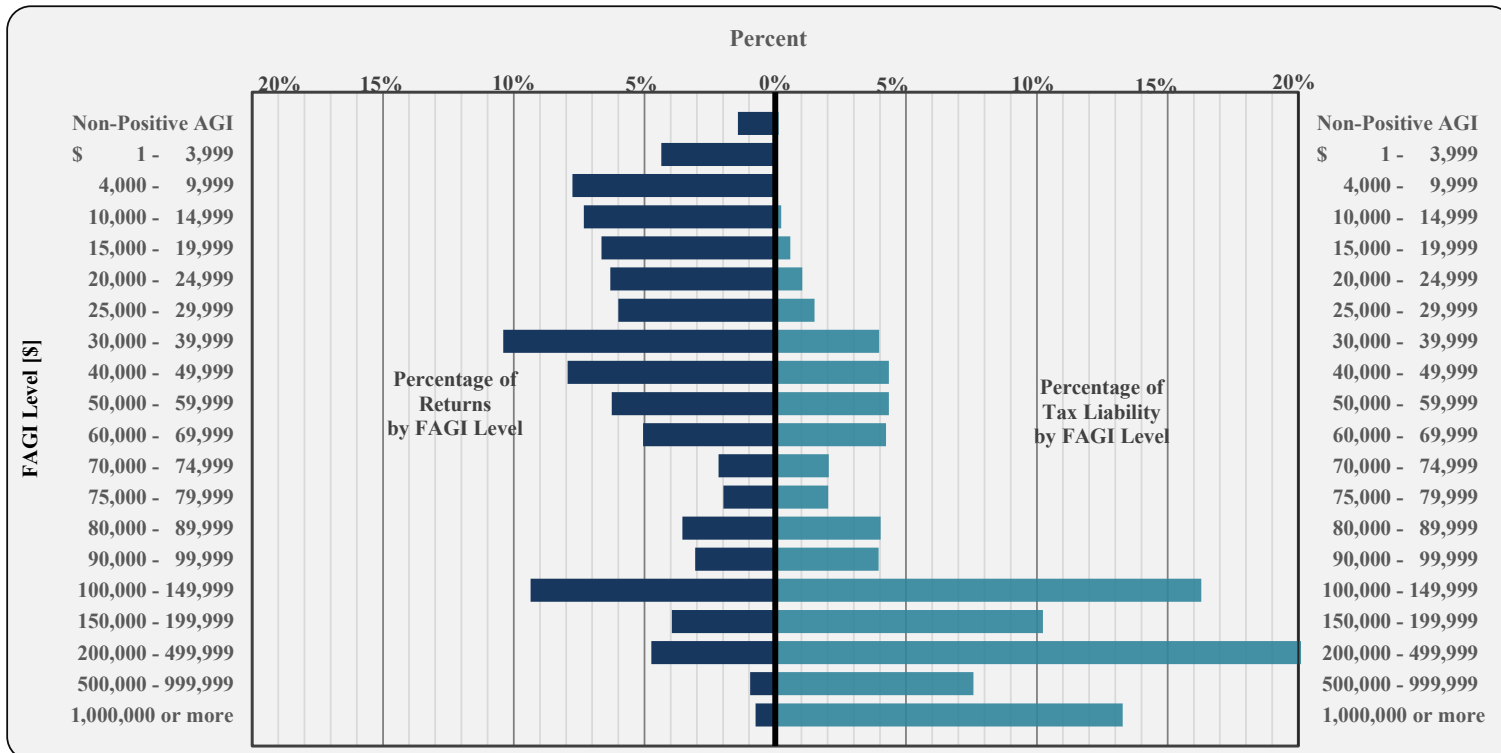


TABLE QA. TAX YEAR 2019 INDIVIDUAL INCOME TAX: INCOME AND TAX LIABILITY BY FAGI QUINTILES [ALL RETURNS]

| Quintile | All Returns | | | | | | | | |
|--------------|---------------------|---|-------------------------------|-------------------------|---------------------------------------|---|--|---------------------------------|---|
| | FAGI [\$] | Total FAGI† [includes deficit] [\$] | Total FAGI Share [%] | Average FAGI [\$] | Total Net Tax Liability [\$] | Total Net Tax Liability Share [%] | Average Net Tax Liability [\$] | Effective Tax Rate [%] | Return Count with \$0 Net Tax Liability |
| Lowest 20% | Below \$14,435 | (11,313,212,617) | -2.13% | (11,433) | 40,004,280 | 0.33% | 40 | -0.35% | 788,380 |
| Second 20% | \$14,435-\$30,154 | 21,822,692,123 | 4.10% | 22,054 | 386,651,594 | 3.20% | 391 | 1.77% | 189,417 |
| Middle 20% | \$30,155-\$52,724 | 39,903,974,645 | 7.50% | 40,327 | 1,142,640,411 | 9.46% | 1,155 | 2.86% | 51,551 |
| Fourth 20% | \$52,725-\$99,228 | 72,031,534,736 | 13.54% | 72,794 | 2,310,249,118 | 19.13% | 2,335 | 3.21% | 54,785 |
| Next 15% | \$99,229-\$234,419 | 106,406,587,351 | 20.00% | 143,376 | 3,818,933,214 | 31.62% | 5,146 | 3.59% | 29,460 |
| Next 4% | \$234,420-\$781,760 | 74,364,514,698 | 13.98% | 375,753 | 2,508,329,243 | 20.77% | 12,674 | 3.37% | 12,629 |
| Top 1% | above \$781,760 | 228,765,719,449 | 43.00% | 4,623,678 | 1,870,425,296 | 15.49% | 37,804 | 0.82% | 7,583 |
| Total | | 531,981,810,385 | 100.00% | 107,522 | 12,077,233,156 | 100.00% | 2,441 | 2.27% | 1,133,805 |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020: 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains 1/5 of the total number of TY2019 returns (approximately 989,530 returns).

Actual total return count=4,947,653

Effective tax rate=total net tax liability expressed as a percentage of Total FAGI

†Total FAGI in lowest quintile includes 918,978 returns with AGI =>\$1, totaling \$7,058,785,255

Bottom 40% of filers by income accounted for about 3.5% of the total net tax liability.

Top 40% of filers by income accounted for about 87% of the total net tax liability.

Top 1% of filers by income accounted for about 15.5% of the total net tax liability.

TABLE QB. TAX YEAR 2019 INDIVIDUAL INCOME TAX: INCOME AND TAX LIABILITY BY FAGI QUINTILES [RESIDENT RETURNS]

| Quintile | Resident Returns†† | | | | | | | | |
|--------------|---------------------|---|-------------------------------|-------------------------|---------------------------------------|---|--|---------------------------------|---|
| | FAGI [\$] | Total FAGI† [includes deficit] [\$] | Total FAGI Share [%] | Average FAGI [\$] | Total Net Tax Liability [\$] | Total Net Tax Liability Share [%] | Average Net Tax Liability [\$] | Effective Tax Rate [%] | Return Count with \$0 Net Tax Liability |
| Lowest 20% | Below \$13,957 | 2,707,533,401 | 0.91% | 3,095 | 29,389,302 | 0.26% | 34 | 1.09% | 710,396 |
| Second 20% | \$13,957-\$28,971 | 18,571,760,866 | 6.23% | 21,230 | 324,192,294 | 2.91% | 371 | 1.75% | 181,134 |
| Middle 20% | \$28,972-\$49,770 | 33,589,848,577 | 11.27% | 38,398 | 983,237,389 | 8.84% | 1,124 | 2.93% | 38,924 |
| Fourth 20% | \$49,771-\$92,268 | 59,552,980,138 | 19.99% | 68,078 | 2,011,916,198 | 18.09% | 2,300 | 3.38% | 41,083 |
| Next 15% | \$92,269-\$197,691 | 84,627,676,011 | 28.40% | 128,995 | 3,297,510,910 | 29.65% | 5,026 | 3.90% | 14,788 |
| Next 4% | \$197,692-\$462,140 | 48,384,801,871 | 16.24% | 276,566 | 2,168,811,833 | 19.50% | 12,397 | 4.48% | 885 |
| Top 1% | above \$462,140 | 50,532,780,368 | 16.96% | 1,155,374 | 2,308,063,070 | 20.75% | 52,771 | 4.57% | 200 |
| Total | | 297,967,381,233 | 100.00% | 68,124 | 11,123,120,996 | 100.00% | 2,543 | 3.73% | 987,410 |

††Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year.

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020: 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains 1/5 of the total number of TY2019 resident returns (approximately 874,780).

Actual total resident return count=4,373,899

Effective tax rate=total net tax liability expressed as a percentage of Total FAGI

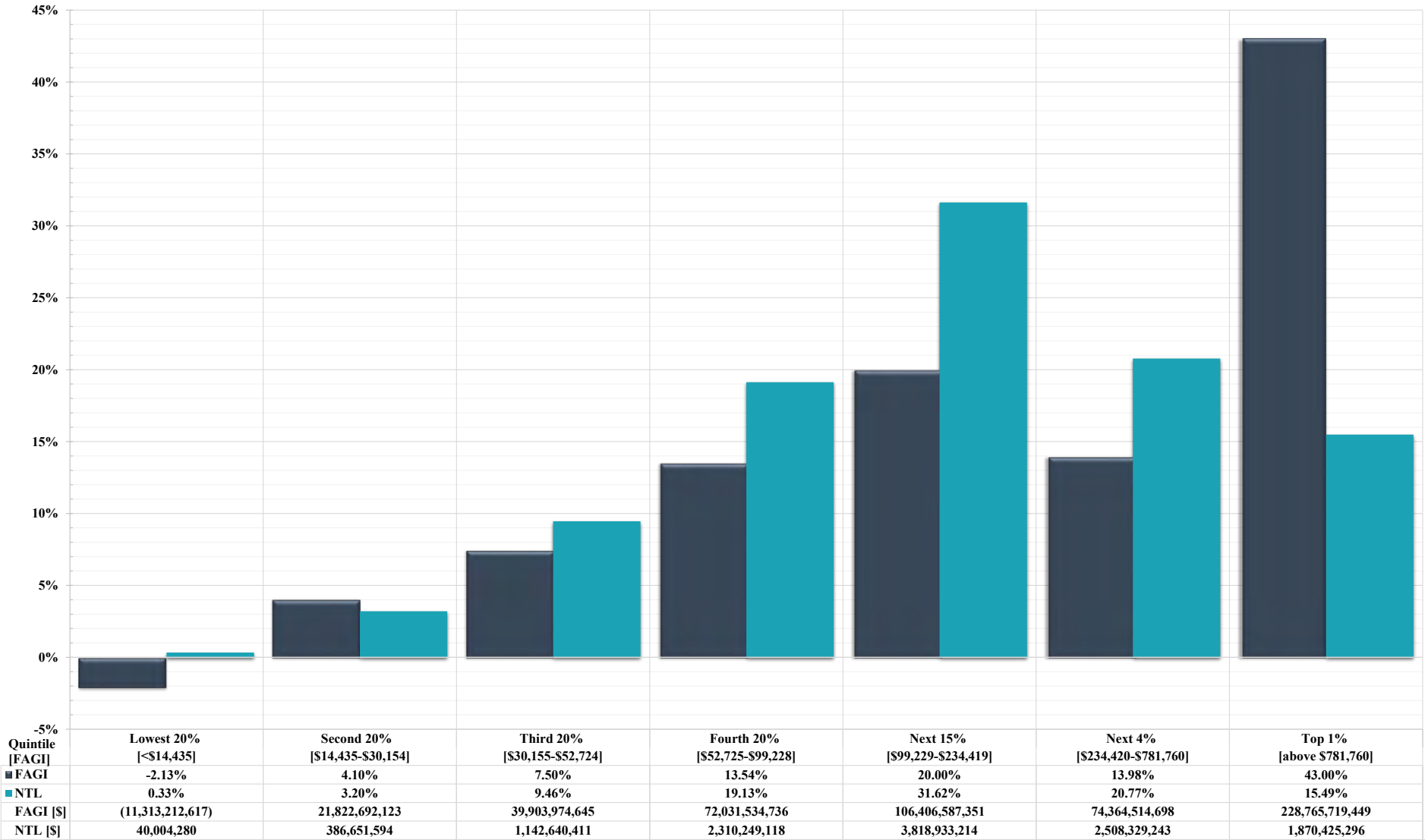
†Total FAGI in lowest quintile includes 815,866 returns with AGI =>\$1, totaling \$6,050,239,034

Bottom 40% of resident filers by income accounted for about 3.2% of the resident-attributed total net tax liability.

Top 40% of resident filers by income accounted for about 88% of the resident-attributed total net tax liability.

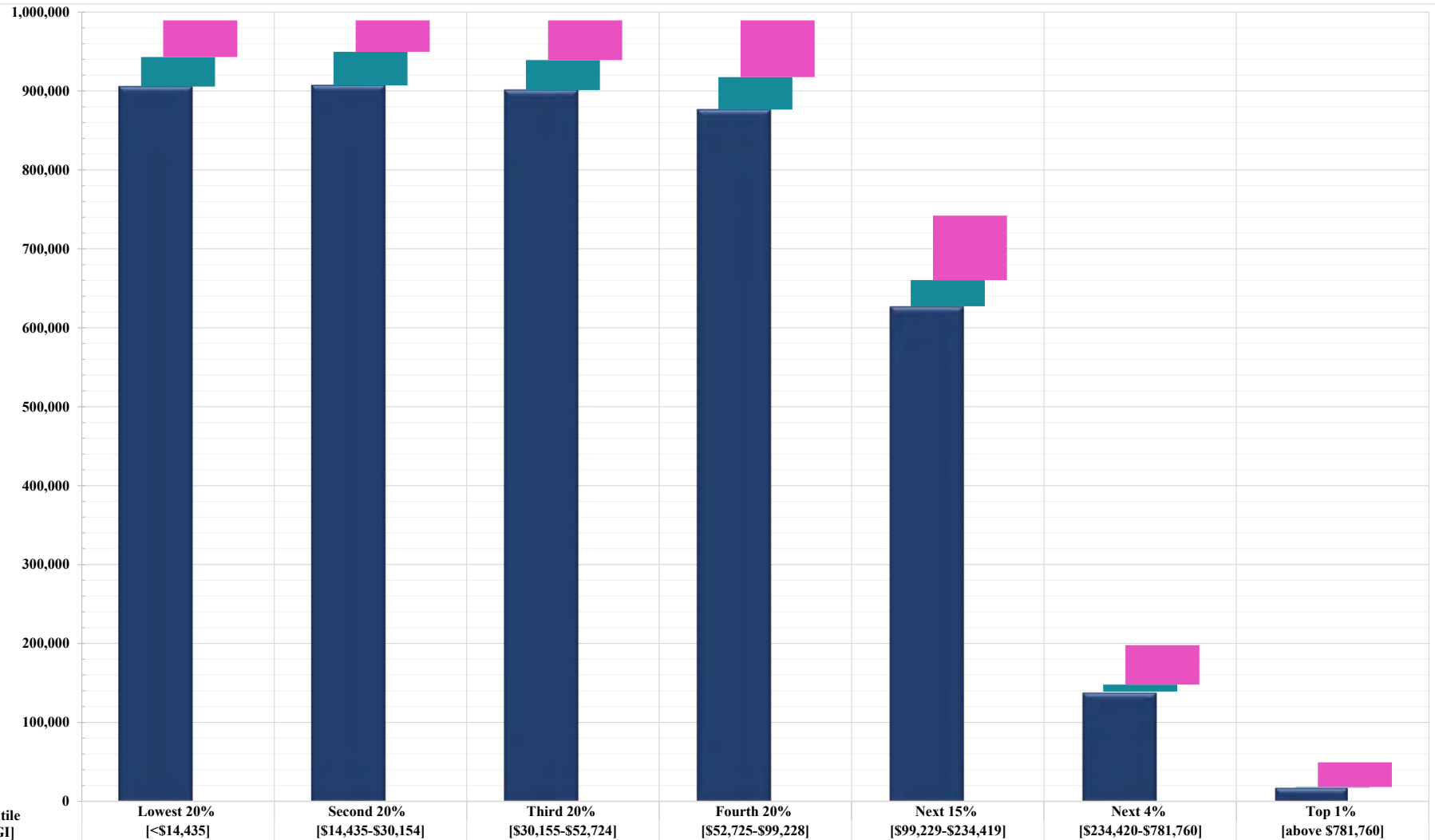
Top 1% of resident filers by income accounted for 20.8% of the resident-attributed total net tax liability.

Exhibit Q.1 Tax Year 2019 Individual Income Tax [All Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

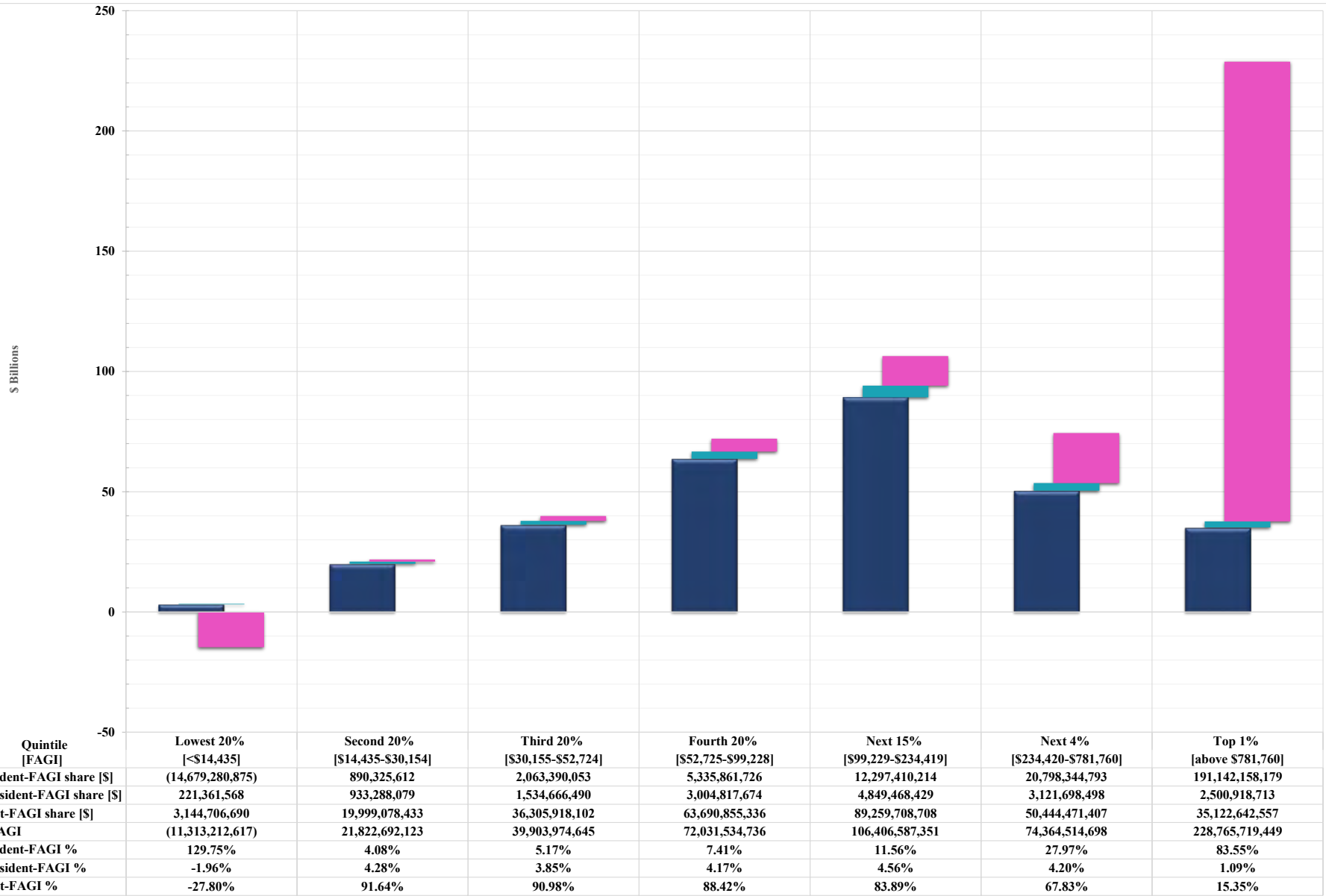
Exhibit Q.2 Tax Year 2019 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Income Quintile



| Quintile [FAGI] | Lowest 20% [$< \$14,435$] | Second 20% [$[\$14,435-\$30,154]$] | Third 20% [$[\$30,155-\$52,724]$] | Fourth 20% [$[\$52,725-\$99,228]$] | Next 15% [$[\$99,229-\$234,419]$] | Next 4% [$[\$234,420-\$781,760]$] | Top 1% [above $\$781,760$] |
|-------------------------------|-----------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|
| Nonresident-return count | 46,482 | 39,947 | 50,409 | 71,888 | 81,681 | 49,987 | 31,376 |
| Pt-yr resident-return count | 37,482 | 42,506 | 37,980 | 41,155 | 33,272 | 8,802 | 787 |
| Resident-return count | 905,584 | 907,080 | 901,119 | 876,483 | 627,200 | 139,119 | 17,314 |
| Nonresident-return count % | 4.70% | 4.04% | 5.09% | 7.26% | 11.01% | 25.26% | 63.42% |
| Pt-yr resident-return count % | 3.79% | 4.30% | 3.84% | 4.16% | 4.48% | 4.45% | 1.59% |
| Resident-return count % | 91.51% | 91.67% | 91.07% | 88.58% | 84.51% | 70.29% | 34.99% |

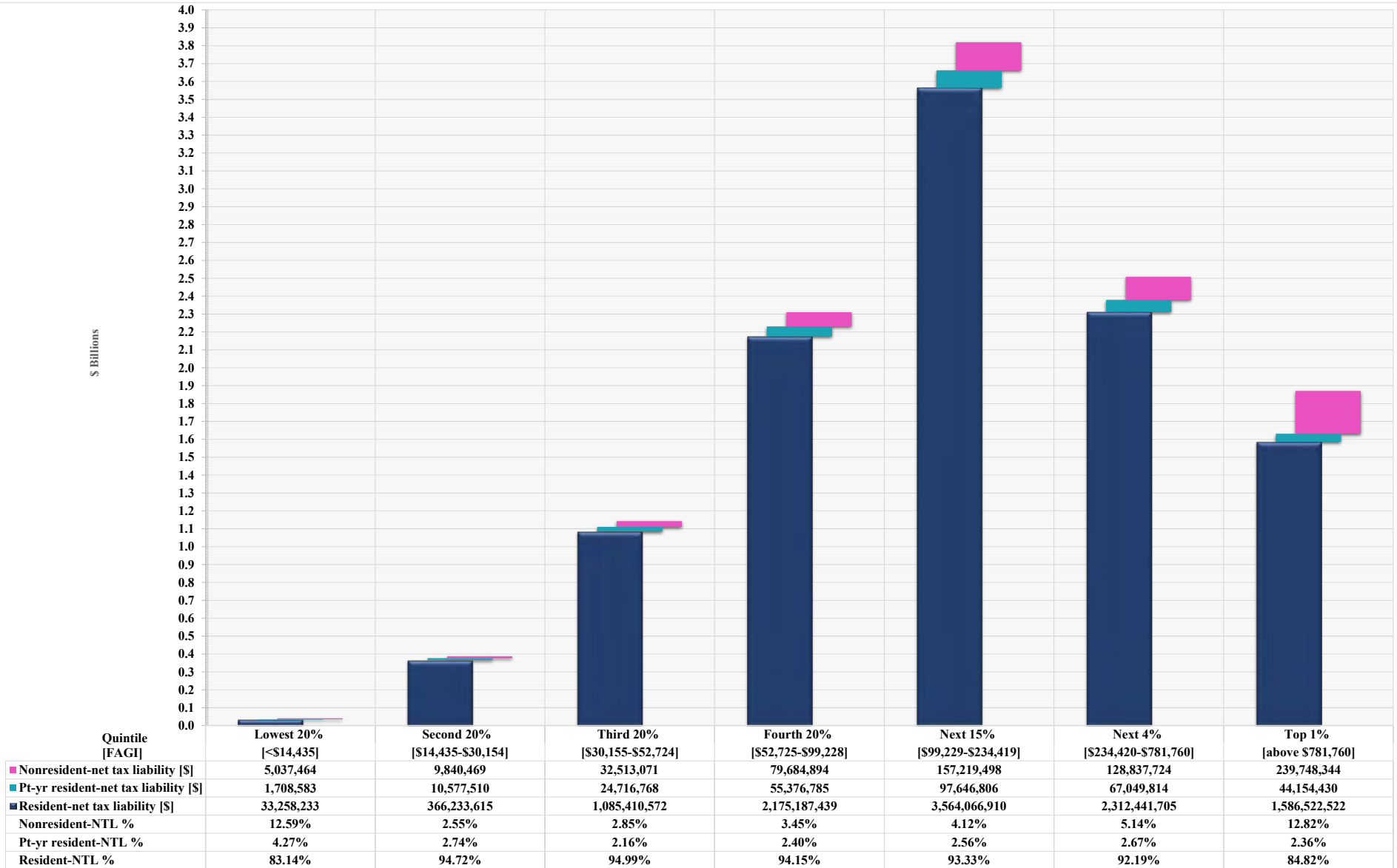
Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.3 Tax Year 2019 Individual Income Tax [All Returns]: Shares of Income by Residency Status by Income Quintile



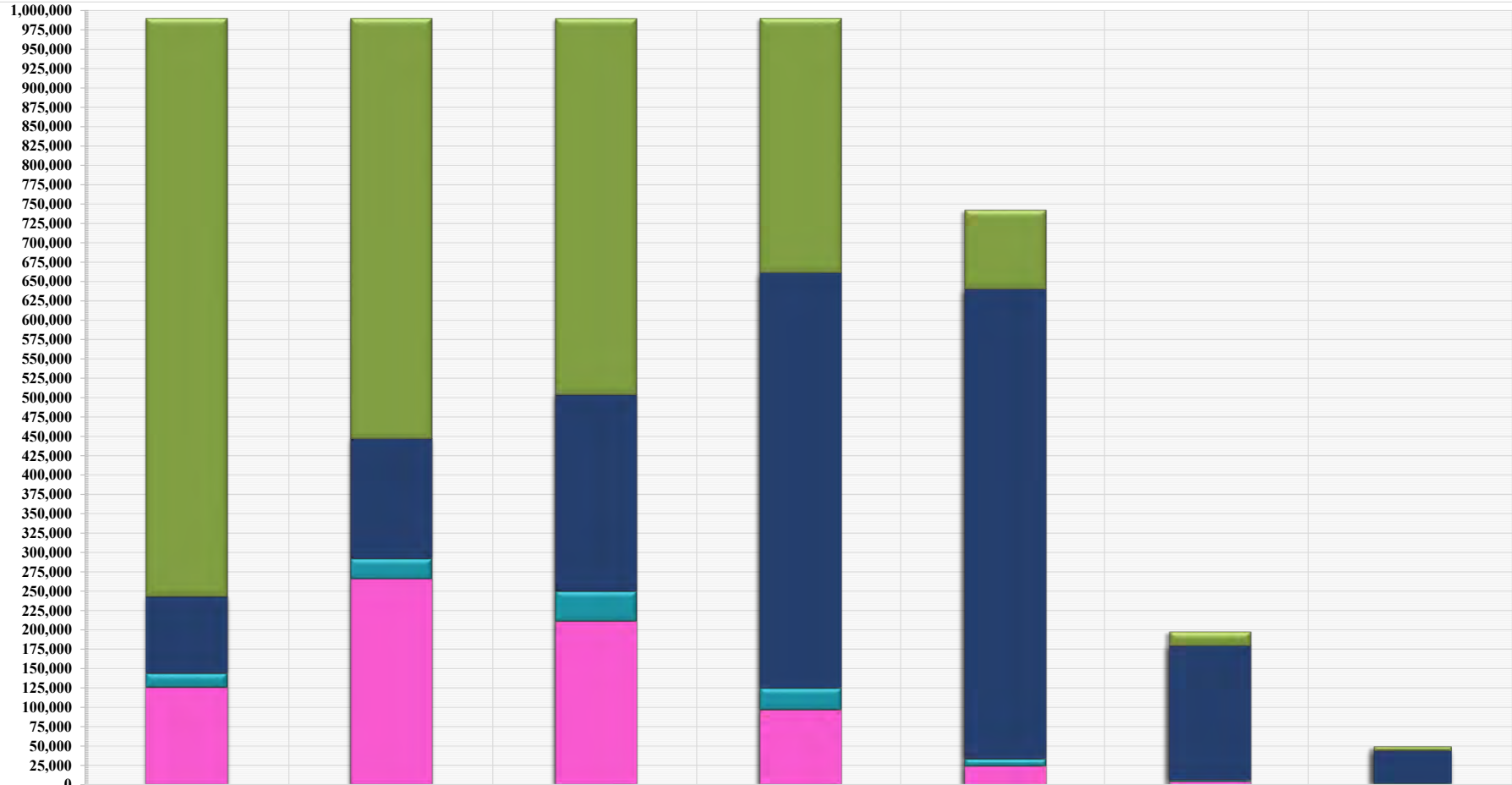
Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.4 Tax Year 2019 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Income Quintile



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

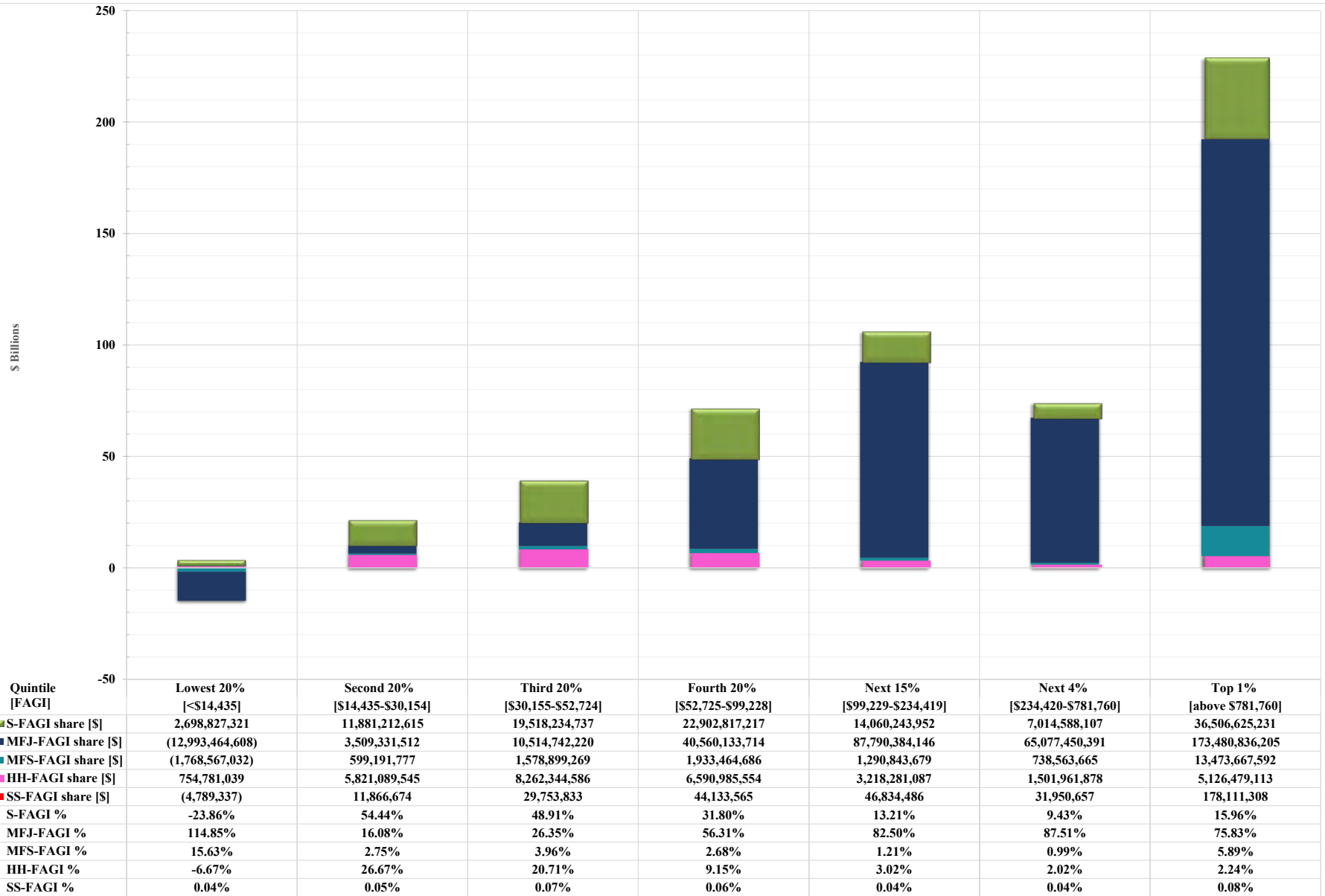
Exhibit Q.5 Tax Year 2019 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Income Quintile



| Quintile [FAGI] | Lowest 20% [$< \$14,435$] | Second 20% [$\$14,435 - \$30,154$] | Third 20% [$\$30,155 - \$52,724$] | Fourth 20% [$\$52,725 - \$99,228$] | Next 15% [$\$99,229 - \$234,419$] | Next 4% [$\$234,420 - \$781,760$] | Top 1% [above $\$781,760$] |
|--------------------|-----------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|
| S-return count | 746,830 | 543,091 | 486,330 | 328,862 | 102,560 | 18,667 | 5,495 |
| MFJ-return count | 98,956 | 154,739 | 253,530 | 535,870 | 606,279 | 173,219 | 41,894 |
| MFS-return count | 17,862 | 26,242 | 38,670 | 27,825 | 9,368 | 1,896 | 1,074 |
| HH-return count | 125,425 | 264,920 | 210,246 | 96,355 | 23,619 | 4,037 | 985 |
| SS-return count | 475 | 541 | 732 | 614 | 327 | 89 | 29 |
| S-return count % | 75.47% | 54.88% | 49.15% | 33.23% | 13.82% | 9.43% | 11.11% |
| MFJ-return count % | 10.00% | 15.64% | 25.62% | 54.15% | 81.69% | 87.53% | 84.67% |
| MFS-return count % | 1.81% | 2.65% | 3.91% | 2.81% | 1.26% | 0.96% | 2.17% |
| HH-return count % | 12.67% | 26.77% | 21.25% | 9.74% | 3.18% | 2.04% | 1.99% |
| SS-return count % | 0.05% | 0.05% | 0.07% | 0.06% | 0.04% | 0.04% | 0.06% |

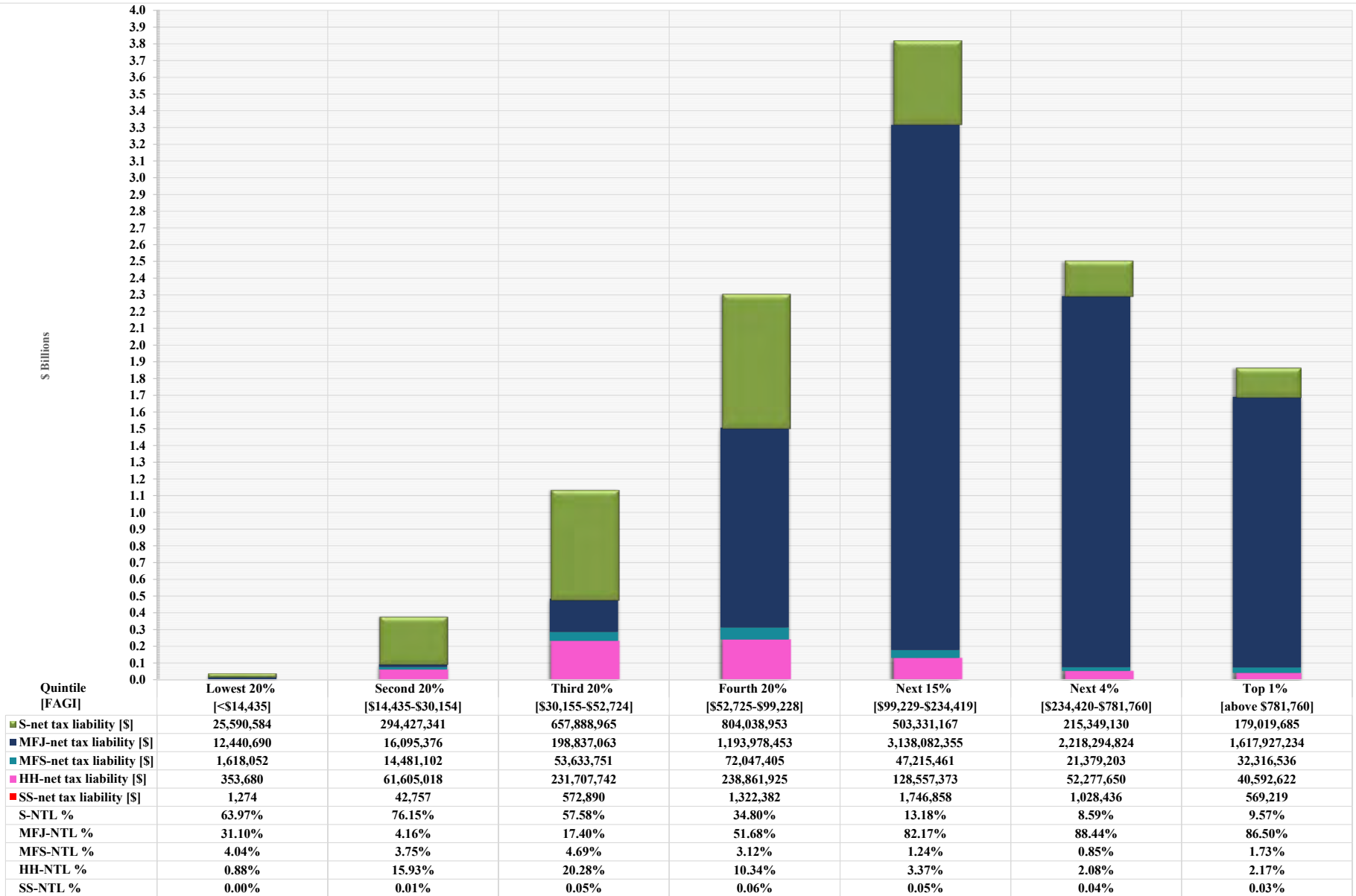
Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.6 Tax Year 2019 Individual Income Tax [All Returns]: Shares of Income by Filing Status by Income Quintile



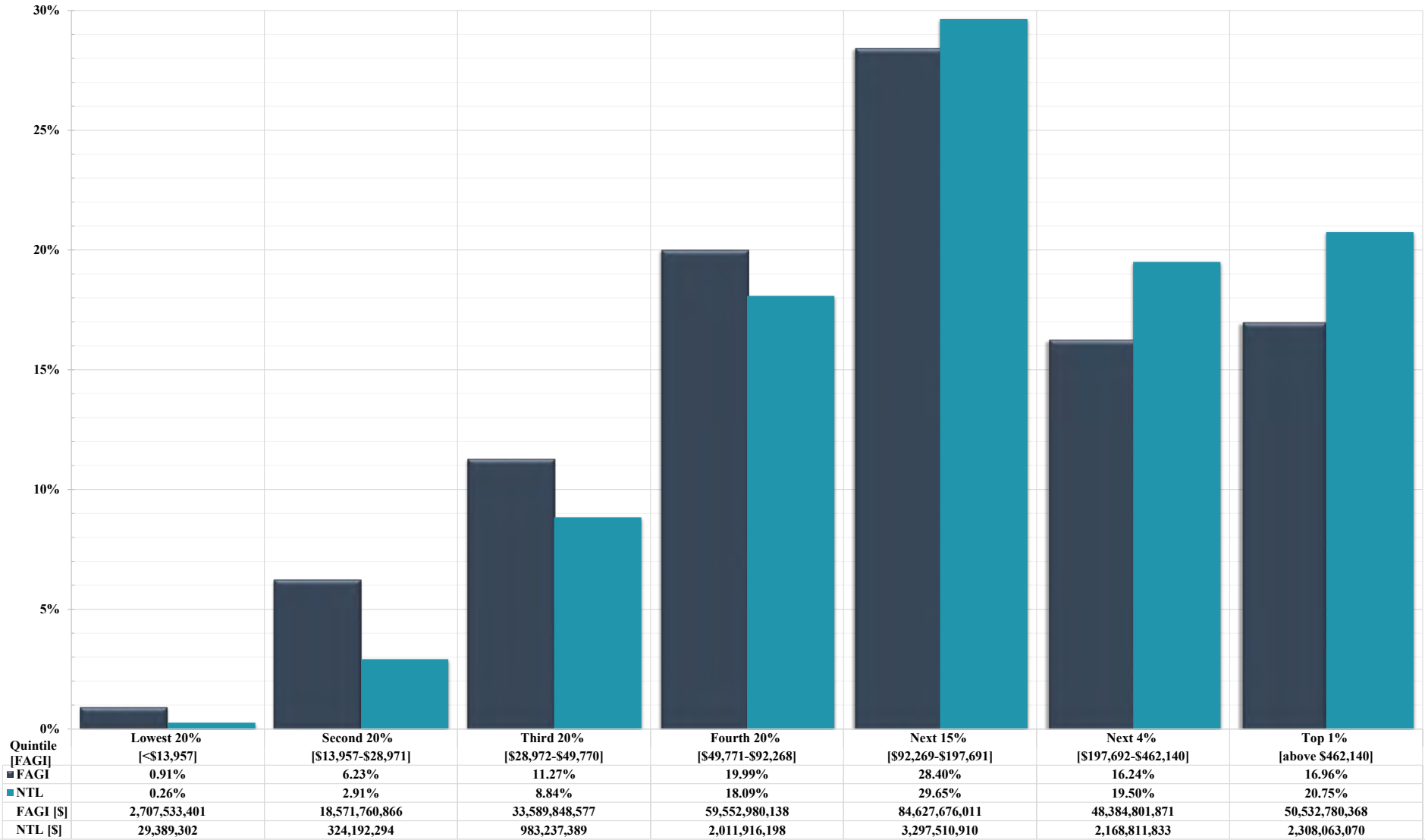
Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.7 Tax Year 2019 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Income Quintile



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.8 Tax Year 2019 Individual Income Tax [Resident Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

TABLE A. TAX YEAR 2019 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 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Combined Filing Statuses | | Single | | | | Married Filing Jointly | | | | Married Filing Separately | | | | Head of Household | | | | Surviving Spouse | | | | Resident Returns† | | | | | | Nonresident Returns††† | | | | | |
| Income Level | Number of Returns Filed | Net Tax Liability [after application of credits] [S] | Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Resident Returns† | | | | Nonresident Returns††† | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | Number of Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Number of Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Number of Returns Filed # | % of Total [%] | Net Tax Liability [S] | % of Total [%] | Number of Returns Filed # |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NC TI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 1,117,265 | - | 622,974 | 55.8% | - | - | 270,577 | 24.2% | - | - | 18,766 | 1.7% | - | - | 204,029 | 18.3% | - | - | 919 | 0.1% | - | - | 972,505 | 87.0% | - | - | 144,760 | 13.0% | - | - | | | | | |
| S 1 - 2,000 | 221,974 | 10,941,292 | 127,747 | 57.6% | 6,324,034 | 57.8% | 52,727 | 23.8% | 2,521,222 | 23.0% | 4,346 | 2.0% | 212,015 | 1.9% | 37,054 | 16.7% | 1,878,777 | 17.2% | 100 | 0.0% | 5,244 | 0.0% | 148,503 | 66.9% | 7,715,788 | 70.5% | 73,471 | 33.1% | 3,225,504 | 29.5% | | | | | |
| 2,001 - 4,000 | 181,490 | 28,151,914 | 103,897 | 57.3% | 16,053,934 | 57.0% | 39,941 | 22.0% | 6,206,223 | 22.0% | 3,704 | 2.0% | 575,111 | 2.0% | 33,873 | 18.7% | 5,304,917 | 18.8% | 75 | 0.0% | 11,729 | 0.0% | 141,827 | 78.1% | 22,069,967 | 78.4% | 39,663 | 21.9% | 6,081,947 | 21.6% | | | | | |
| 4,001 - 6,000 | 160,031 | 41,589,192 | 88,454 | 55.2% | 22,928,472 | 55.1% | 35,485 | 22.2% | 9,232,463 | 22.2% | 3,279 | 2.0% | 851,084 | 2.0% | 32,738 | 20.5% | 8,557,629 | 20.6% | 75 | 0.0% | 19,544 | 0.0% | 131,275 | 82.0% | 34,138,218 | 82.1% | 28,756 | 18.0% | 7,450,974 | 17.9% | | | | | |
| 6,001 - 10,000 | 289,030 | 119,810,601 | 155,284 | 53.7% | 64,228,027 | 53.6% | 64,926 | 22.5% | 26,952,768 | 22.5% | 6,828 | 2.4% | 2,834,381 | 2.4% | 61,839 | 21.4% | 25,731,003 | 21.5% | 153 | 0.1% | 64,422 | 0.1% | 247,505 | 85.6% | 102,733,009 | 85.7% | 41,525 | 14.4% | 17,077,592 | 14.3% | | | | | |
| 10,001 - 10,625 | 40,981 | 21,982,192 | 22,560 | 55.0% | 12,091,999 | 55.0% | 9,633 | 23.5% | 5,168,425 | 23.5% | 1,061 | 2.6% | 563,126 | 2.6% | 7,701 | 18.8% | 4,144,536 | 18.9% | 26 | 0.1% | 14,106 | 0.1% | 19,143,220 | 87.1% | 5,270 | 12.9% | 2,838,972 | 12.9% | | | | | | | |
| 10,626 - 12,750 | 140,358 | 85,249,528 | 75,108 | 53.5% | 45,569,128 | 53.5% | 32,092 | 22.9% | 19,524,575 | 22.9% | 3,741 | 2.7% | 2,266,533 | 2.7% | 29,342 | 20.9% | 17,843,506 | 20.9% | 75 | 0.1% | 45,786 | 0.1% | 123,708 | 88.1% | 75,101,973 | 88.1% | 16,650 | 11.9% | 10,147,555 | 11.9% | | | | | |
| 12,751 - 15,000 | 143,619 | 103,628,483 | 76,390 | 53.2% | 54,995,553 | 53.1% | 32,352 | 22.5% | 23,377,016 | 22.6% | 4,087 | 2.8% | 2,939,599 | 2.8% | 30,713 | 21.4% | 22,260,764 | 21.5% | 77 | 0.1% | 55,551 | 0.1% | 127,934 | 89.1% | 92,280,417 | 89.0% | 15,685 | 10.9% | 11,348,066 | 11.0% | | | | | |
| 15,001 - 17,000 | 121,504 | 100,909,154 | 63,759 | 52.5% | 52,850,679 | 52.4% | 27,591 | 22.7% | 22,989,818 | 22.8% | 3,584 | 2.9% | 2,973,885 | 2.9% | 26,512 | 21.8% | 22,045,857 | 21.8% | 58 | 0.0% | 48,915 | 0.0% | 109,010 | 89.7% | 90,472,377 | 89.7% | 12,494 | 10.3% | 10,436,777 | 10.3% | | | | | |
| 17,001 - 20,000 | 172,542 | 165,541,962 | 89,871 | 52.1% | 86,115,280 | 52.0% | 41,808 | 24.2% | 40,206,633 | 24.3% | 5,564 | 3.2% | 5,337,526 | 3.2% | 35,183 | 20.4% | 33,772,140 | 20.4% | 116 | 0.1% | 110,383 | 0.1% | 155,852 | 90.3% | 149,449,579 | 90.3% | 16,690 | 9.7% | 16,092,383 | 9.7% | | | | | |
| 20,001 - 21,250 | 68,803 | 73,631,262 | 35,735 | 51.9% | 38,184,225 | 51.9% | 17,446 | 25.4% | 18,710,331 | 25.4% | 2,311 | 3.4% | 2,475,115 | 3.4% | 13,275 | 19.3% | 14,223,505 | 19.3% | 36 | 0.1% | 38,750 | 0.1% | 62,415 | 90.7% | 66,746,403 | 90.6% | 6,888 | 9.3% | 6,885,523 | 9.4% | | | | | |
| 21,251 - 25,000 | 190,385 | 227,880,368 | 99,485 | 52.3% | 118,941,907 | 52.2% | 50,681 | 26.6% | 60,830,785 | 26.6% | 6,803 | 3.6% | 8,133,763 | 3.6% | 33,316 | 17.5% | 39,853,395 | 17.5% | 100 | 0.1% | 120,518 | 0.1% | 173,163 | 91.0% | 207,115,578 | 90.9% | 17,222 | 9.0% | 20,764,790 | 9.1% | | | | | |
| 25,001 - 30,000 | 221,664 | 314,767,840 | 115,712 | 52.2% | 164,011,545 | 52.1% | 64,194 | 29.0% | 91,461,191 | 29.1% | 8,591 | 3.9% | 12,175,201 | 3.9% | 33,045 | 14.9% | 46,945,187 | 14.9% | 122 | 0.1% | 174,716 | 0.1% | 202,358 | 91.3% | 287,144,838 | 91.2% | 19,306 | 8.7% | 27,623,002 | 8.8% | | | | | |
| 30,001 - 40,000 | 358,606 | 643,173,914 | 174,501 | 48.7% | 311,719,378 | 48.5% | 118,519 | 33.0% | 214,177,253 | 33.3% | 14,836 | 4.1% | 26,574,330 | 4.1% | 50,588 | 14.1% | 90,407,745 | 14.1% | 162 | 0.0% | 294,909 | 0.0% | 328,671 | 91.7% | 588,902,920 | 91.6% | 29,935 | 8.3% | 54,270,695 | 8.4% | | | | | |
| 40,001 - 50,000 | 274,110 | 632,274,071 | 117,168 | 42.7% | 268,961,612 | 42.5% | 115,455 | 42.1% | 268,000,417 | 42.4% | 10,776 | 3.9% | 24,669,799 | 3.9% | 30,572 | 11.2% | 70,322,429 | 11.1% | 139 | 0.1% | 319,814 | 0.1% | 252,431 | 92.1% | 581,645,173 | 92.0% | 21,679 | 7.9% | 50,628,898 | 8.0% | | | | | |
| 50,001 - 60,000 | 205,337 | 578,098,704 | 75,494 | 36.8% | 211,513,409 | 36.5% | 103,688 | 50.5% | 293,335,430 | 50.7% | 6,730 | 3.3% | 18,864,716 | 3.3% | 19,327 | 9.4% | 54,111,397 | 9.4% | 98 | 0.0% | 273,212 | 0.0% | 189,634 | 92.4% | 533,210,485 | 92.2% | 15,703 | 7.6% | 44,888,219 | 7.8% | | | | | |
| 60,001 - 70,000 | 234,615 | 807,780,511 | 67,415 | 28.7% | 229,865,963 | 28.6% | 144,082 | 61.4% | 499,119,833 | 61.8% | 6,110 | 2.6% | 20,809,055 | 2.6% | 16,894 | 7.2% | 57,588,317 | 7.1% | 114 | 0.0% | 397,343 | 0.0% | 217,871 | 92.9% | 749,267,266 | 92.8% | 16,744 | 7.1% | 58,513,245 | 7.2% | | | | | |
| 70,001 - 80,000 | 60,872 | 241,706,282 | 14,806 | 24.3% | 85,555,309 | 24.2% | 40,969 | 67.3% | 162,950,666 | 67.4% | 1,440 | 2.4% | 5,670,138 | 2.3% | 3,630 | 6.0% | 14,426,668 | 6.0% | 27 | 0.0% | 103,301 | 0.0% | 56,524 | 92.9% | 224,136,879 | 92.7% | 4,348 | 7.1% | 17,569,403 | 7.3% | | | | | |
| 80,001 - 100,000 | 197,720 | 904,532,754 | 39,534 | 20.0% | 179,155,996 | 19.8% | 144,663 | 73.2% | 663,898,579 | 73.4% | 3,768 | 1.9% | 17,052,814 | 1.9% | 9,659 | 4.9% | 43,986,929 | 4.9% | 96 | 0.0% | 438,436 | 0.0% | 184,804 | 93.5% | 844,427,697 | 93.4% | 12,916 | 6.5% | 60,105,057 | 6.6% | | | | | |
| 100,001 - 120,000 | 133,111 | 745,321,068 | 21,002 | 15.8% | 116,798,613 | 15.7% | 104,709 | 78.7% | 587,325,474 | 78.8% | 2,130 | 1.6% | 11,777,550 | 1.6% | 5,217 | 3.9% | 29,128,682 | 3.9% | 53 | 0.0% | 290,749 | 0.0% | 124,763 | 93.7% | 697,781,516 | 93.6% | 8,348 | 6.3% | 47,539,552 | 6.4% | | | | | |
| 120,001 - 160,000 | 154,982 | 1,091,025,626 | 20,091 | 13.0% | 139,679,750 | 12.7% | 127,940 | 82.6% | 902,708,711 | 82.7% | 1,893 | 1.2% | 13,094,262 | 1.2% | 4,992 | 3.2% | 35,073,313 | 3.2% | 66 | 0.0% | 469,590 | 0.0% | 145,366 | 93.8% | 1,022,015,984 | 93.7% | 9,616 | 6.2% | 69,009,642 | 6.3% | | | | | |
| 160,001 - 200,000 | 81,773 | 742,956,292 | 8,689 | 10.6% | 77,834,642 | 10.5% | 69,985 | 85.6% | 637,028,808 | 85.7% | 872 | 1.1% | 7,785,644 | 1.0% | 2,188 | 2.7% | 19,950,910 | 2.7% | 39 | 0.0% | 356,308 | 0.0% | 76,730 | 93.8% | 696,239,424 | 93.7% | 5,043 | 6.2% | 46,716,868 | 6.3% | | | | | |
| 200,001 or more | 176,881 | 4,396,279,781 | 16,519 | 9.1% | 403,266,370 | 9.2% | 155,024 | 87.6% | 3,839,929,374 | 87.3% | 1,717 | 1.0% | 55,055,883 | 1.3% | 3,900 | 2.2% | 96,397,664 | 2.2% | 81 | 0.0% | 1,630,490 | 0.0% | 165,339 | 93.5% | 4,031,382,285 | 91.7% | 11,542 | 6.5% | 364,897,496 | 8.3% | | | | | |
| TOTAL | 4,947,653 | 12,077,233,156 | 2,231,835 | 45.1% | 2,679,645,825 | 22.2% | 1,864,487 | 37.7% | 8,395,655,995 | 69.5% | 122,937 | 2.5% | 242,691,510 | 2.0% | 725,587 | 14.7% | 753,956,010 | 6.2% | 2,807 | 0.1% | 5,283,816 | 0.0% | 4,373,899 | 88.4% | 11,123,120,996 | 92.1% | 573,754 | 11.6% | 954,112,160 | 7.9% | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 70,570 | 15,557,647 | 43,143 | 61.1% | 3,454,805 | 22.2% | 21,103 | 29.9% | 11,113,935 | 71.4% | 2,624 | 3.7% | 753,000 | 4.8% | 3,626 | 5.1% | 234,773 | 1.5% | 74 | 0.1% | 1,134 | - | 58,924 | 83.5% | 10,820,519 | 69.6% | 11,646 | 16.5% | 4,737,128 | 30.4% | | | | | |
| S 1 - 3,999 | 215,469 | 846,518 | 185,331 | 86.0% | 327,783 | 38.7% | 15,859 | 7.4% | 382,497 | 45.2% | 3,373 | 1.6% | 125,346 | 14.8% | 10,826 | 5.0% | 10,838 | 1.3% | 80 | 0.0% | 54 | 0.0% | 200,636 | 93.1% | 752,767 | 88.9% | 14,833 | 6.9% | 93,751 | 11.1% | | | | | |
| 4,000 - 9,999 | 383,836 | 1,208,055 | 305,043 | 79.5% | 630,478 | 52.2% | 29,981 | 7.8% | 407,498 | 33.7% | 6,197 | 1.6% | 132,105 | 10.9% | 42,447 | 11.1% | 37,974 | 3.1% | 168 | 0.0% | - | 0.0% | 352,104 | 91.7% | 940,689 | 77.9% | 31,732 | 8.3% | 267,366 | 22.1% | | | | | |
| 10,000 - 14,999 | 361,933 | 27,574,277 | 237,135 | 65.5% | 26,175,117 | 94.9% | 36,908 | 10.2% | 583,510 | 2.1% | 6,369 | 1.8% | 738,712 | 2.7% | 81,339 | 22.5% | 76,852 | 0.3% | 182 | 0.1% | 86 | 0.0% | 332,960 | 92.0% | 25,622,837 | 92.9% | 28,973 | 8.0% | 1,951,440 | 7.1% | | | | | |
| 15,000 - 19,999 | 328,712 | 69,651,116 | 188,669 | 57.2% | 63,624,855 | 91.3% | 44,209 | 13.4% | 404,486 | 0.6% | 7,251 | 2.2% | 2,278,996 | 3.3% | 89,013 | 27.1% | 3,342,503 | 4.8% | 170 | 0.1% | 276 | 0.0% | 301,585 | 91.0% | 65,652,843 | 94.3% | 27,127 | 8.3% | 3,998,273 | 5.7% | | | | | |
| 20,000 - 24,999 | 312,302 | 124,407,267 | 170,978 | 54.7% | 97,484,006 | 78.4% | 50,321 | 16.1% | 3,363,471 | 2.7% | 8,621 | 2.8% | 4,648,665 | 3.7% | 82,194 | 26.3% | 18,901,805 | 15.2% | 188 | 0.1% | 9,320 | 0.0% | 286,001 | 91.6% | 117,745,779 | 94.6% | 26,301 | 8.4% | 6,661,488 | 5.4% | | | | | |
| 25,000 - 29,999 | 297,119 | 180,738,689 | 155,566 | 52.4% | 124,01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Exhibit A.1 Tax Year 2019: Number of Returns Filed by Filing Status

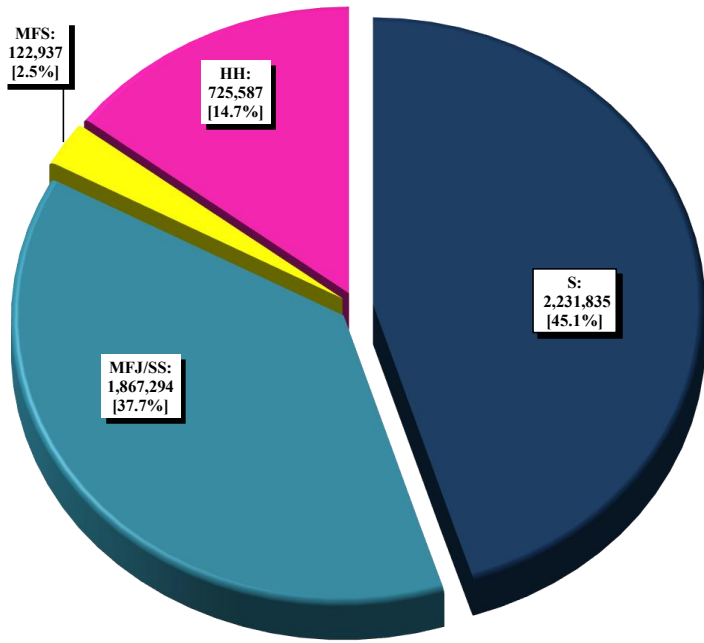
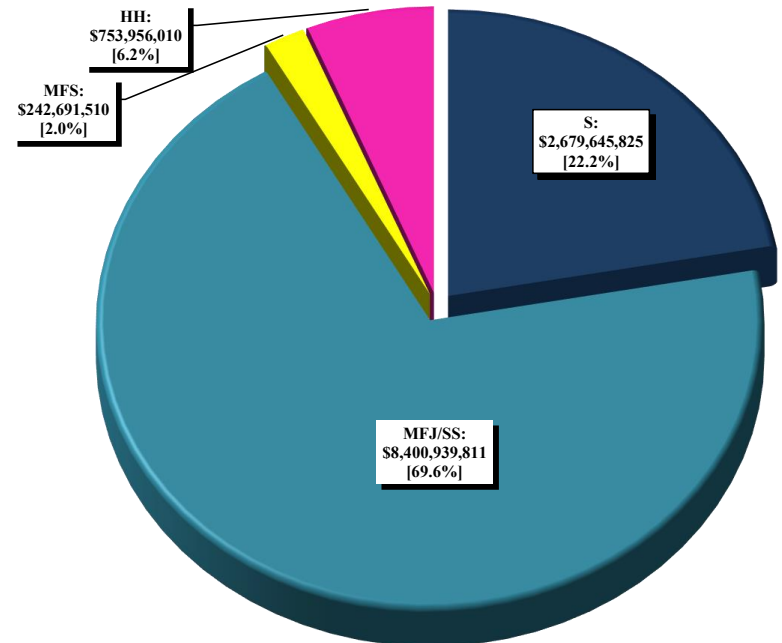


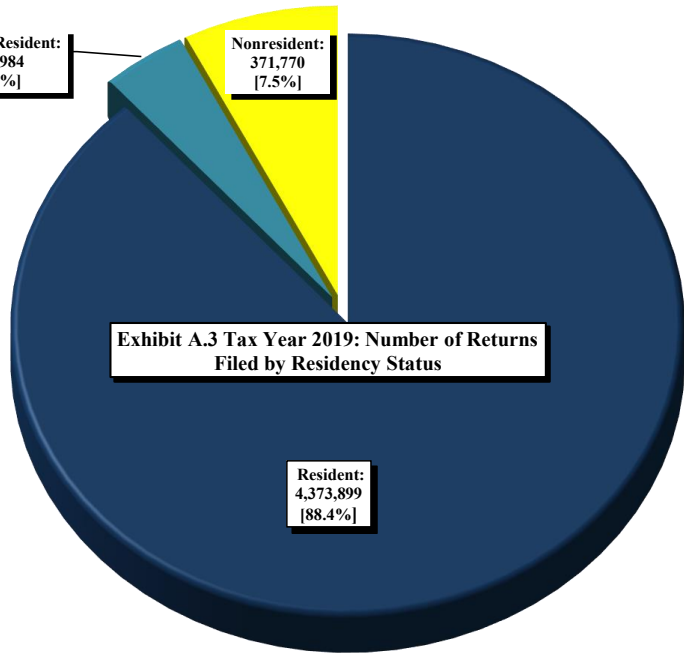
Exhibit A.2 Tax Year 2019: Net Tax Liability by Filing Status



Part-Yr Resident:
201,984
[4.1%]

Nonresident:
371,770
[7.5%]

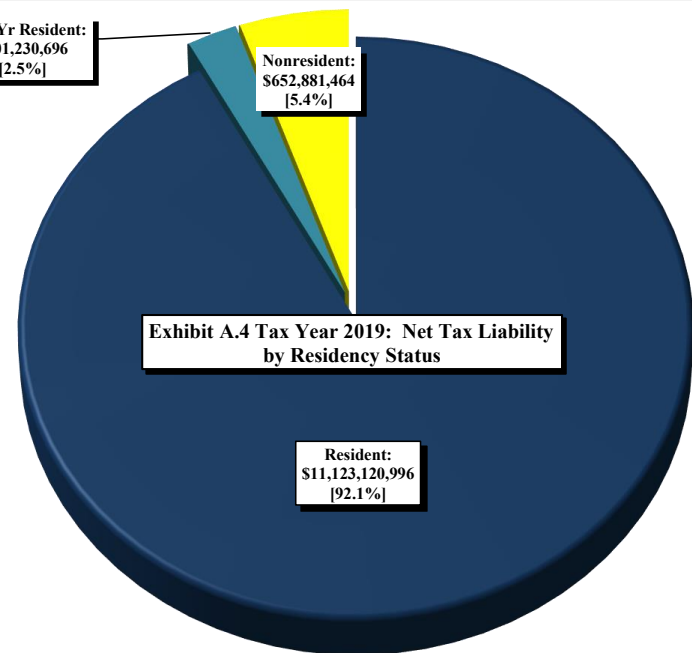
Exhibit A.3 Tax Year 2019: Number of Returns Filed by Residency Status



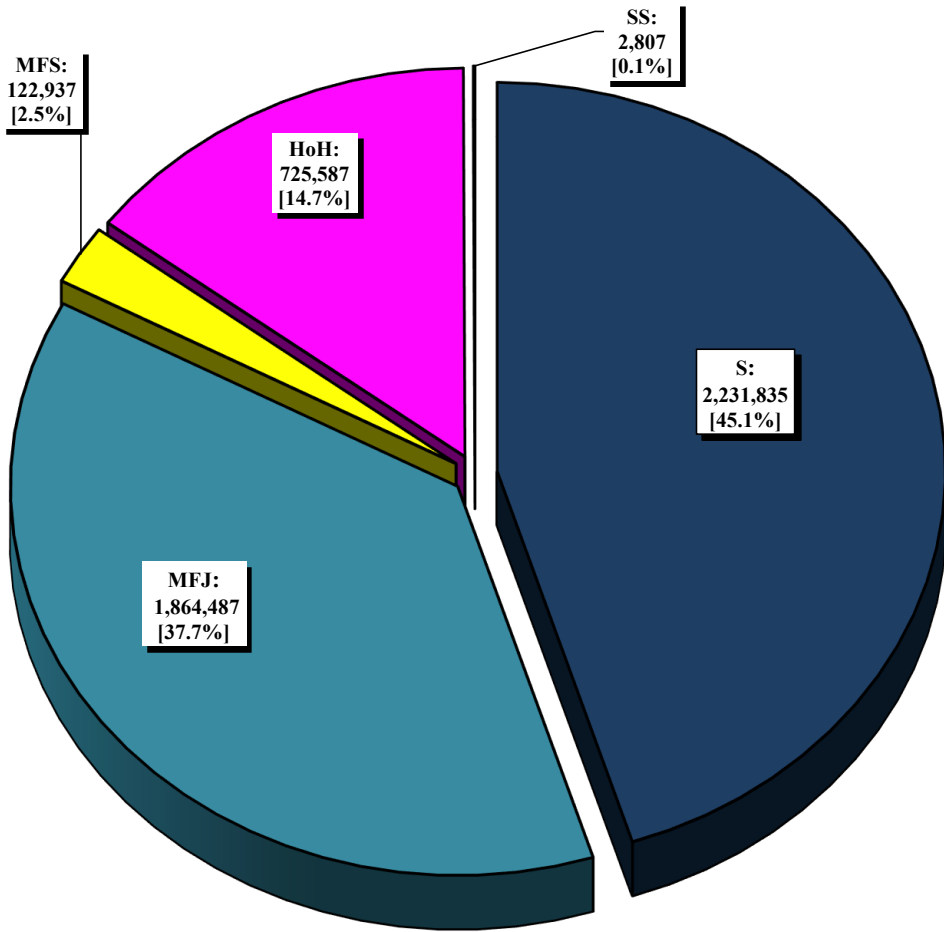
Part-Yr Resident:
\$301,230,696
[2.5%]

Nonresident:
\$652,881,464
[5.4%]

Exhibit A.4 Tax Year 2019: Net Tax Liability by Residency Status



**Exhibit A1.a Tax Year 2019: Number of Returns Filed
By Filing Status-Detail
Aggregate: 4,947,653**



**Exhibit A1.b Tax Year 2019: Number of Taxpayers/Filers
By Filing Status
Aggregate: 6,812,140**

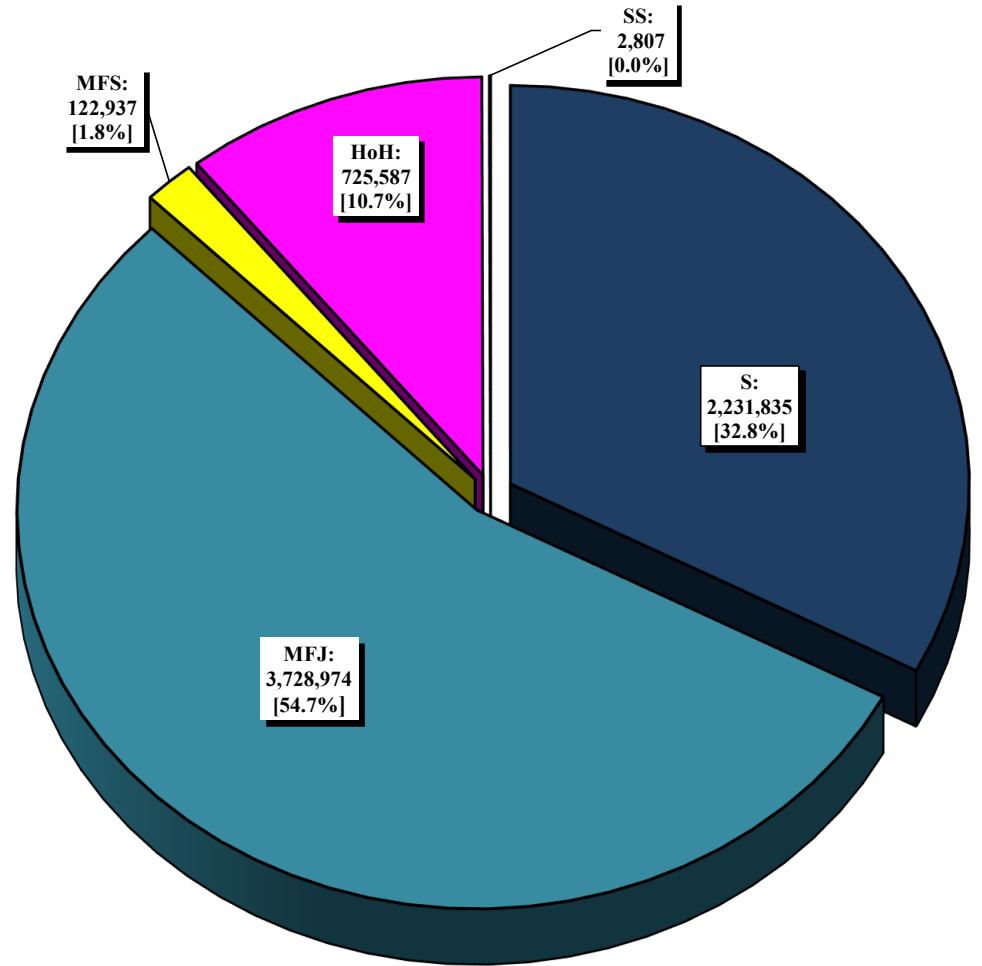


TABLE AA. TAX YEAR 2019 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY TAX LIABILITY

| Tax Liability Range | Combined Filing Statuses | | | | | FILING STATUS | | | | | | | | | | | | | | | | | | | |
|---------------------|--------------------------|--------------|--|--------------------|-----------|-------------------|---------------|-------------------|------------|------------------------|---------------|-------------------|------------|---------------------------|-------------|-------------------|------------|-------------------|-------------|-------------------|------------|-------------------|------------|-------------------|------------|
| | Number of Returns Filed | % of Returns | Net Tax Liability [after application of credits] [S] | % of Tax Liability | % of | Single | | | | Married Filing Jointly | | | | Married Filing Separately | | | | Head of Household | | | | Surviving Spouse | | | |
| | | | | | | 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 [S] | % of Total | Number of Returns | % of Total | Amount [S] | % of Total | Number of Returns | % of Total | Amount [S] | % of Total | Number of Returns | % of Total | Amount [S] | % of Total | Number of Returns | % of Total | Amount [S] | % of Total |
| | # | [%] | [S] | [%] | # | [%] | [S] | [%] | # | [%] | [S] | [%] | # | [%] | [S] | [%] | # | [%] | [S] | [%] | # | [%] | [S] | [%] | |
| \$0 tax liability | 1,133,805 | 22.9% | - | - | - | 631,448 | 55.7% | - | - | 275,314 | 24.3% | - | - | 19,499 | 1.7% | - | - | 206,613 | 18.2% | - | - | 931 | 0.1% | - | - |
| \$ 1 - 50 | 118,515 | 2.4% | 2,862,624 | 0.0% | 67,833 | 57.2% | 1,645,165 | 57.5% | 29,461 | 24.9% | 692,923 | 24.2% | 2,435 | 2.1% | 56,847 | 2.0% | 18,737 | 15.8% | 466,561 | 16.3% | 49 | 0.0% | 1,128 | 0.0% | |
| 51 - 100 | 99,790 | 2.0% | 7,489,171 | 0.1% | 57,535 | 57.7% | 4,320,311 | 57.7% | 22,966 | 23.0% | 1,719,687 | 23.0% | 1,935 | 1.9% | 145,779 | 1.9% | 17,303 | 17.3% | 1,299,329 | 17.3% | 51 | 0.1% | 4,065 | 0.1% | |
| 101 - 200 | 177,630 | 3.6% | 26,499,954 | 0.2% | 101,827 | 57.3% | 15,140,254 | 57.1% | 39,381 | 22.2% | 5,876,419 | 22.2% | 3,722 | 2.1% | 557,701 | 2.1% | 32,625 | 18.4% | 4,914,253 | 18.5% | 75 | 0.0% | 11,327 | 0.0% | |
| 201 - 300 | 156,967 | 3.2% | 39,185,648 | 0.3% | 86,996 | 55.4% | 21,685,521 | 55.3% | 35,216 | 22.4% | 8,793,820 | 22.4% | 3,299 | 2.1% | 822,201 | 2.1% | 31,385 | 20.0% | 7,866,295 | 20.1% | 71 | 0.0% | 17,811 | 0.0% | |
| 301 - 500 | 282,443 | 5.7% | 112,525,941 | 0.9% | 152,016 | 53.8% | 60,471,842 | 53.7% | 64,030 | 22.7% | 25,554,882 | 22.7% | 6,617 | 2.3% | 2,650,059 | 2.4% | 59,641 | 21.1% | 23,792,939 | 21.1% | 139 | 0.0% | 56,219 | 0.0% | |
| 501 - 750 | 314,800 | 6.4% | 196,430,992 | 1.6% | 168,028 | 53.4% | 104,805,793 | 53.4% | 72,596 | 23.1% | 45,241,865 | 23.0% | 8,482 | 2.7% | 5,316,386 | 2.7% | 65,517 | 20.8% | 40,956,886 | 20.9% | 177 | 0.1% | 110,062 | 0.1% | |
| 751 - 1,000 | 286,541 | 5.8% | 250,179,411 | 2.1% | 148,595 | 51.9% | 129,697,002 | 51.8% | 68,243 | 23.8% | 59,715,229 | 23.9% | 8,671 | 3.0% | 7,608,765 | 3.0% | 60,872 | 21.2% | 53,018,142 | 21.2% | 160 | 0.1% | 140,273 | 0.1% | |
| 1,001 - 1,500 | 472,672 | 9.6% | 585,123,228 | 4.8% | 245,744 | 52.0% | 304,403,153 | 52.0% | 129,943 | 27.5% | 161,856,455 | 27.7% | 16,887 | 3.6% | 21,052,390 | 3.6% | 79,841 | 16.9% | 97,495,108 | 16.7% | 257 | 0.1% | 316,122 | 0.1% | |
| 1,501 - 2,000 | 356,775 | 7.2% | 620,268,293 | 5.1% | 174,350 | 48.9% | 302,654,470 | 48.8% | 116,244 | 32.6% | 202,903,916 | 32.7% | 14,525 | 4.1% | 25,298,520 | 4.1% | 51,492 | 14.4% | 89,129,219 | 14.4% | 164 | 0.0% | 282,168 | 0.0% | |
| 2,001 - 3,000 | 483,020 | 9.8% | 1,186,495,857 | 9.8% | 198,269 | 41.0% | 482,378,922 | 40.7% | 214,214 | 44.3% | 532,598,575 | 44.9% | 17,988 | 3.7% | 43,707,855 | 3.7% | 52,307 | 10.8% | 127,224,480 | 10.7% | 242 | 0.1% | 586,025 | 0.0% | |
| 3,001 - 4,000 | 297,524 | 6.0% | 1,031,828,284 | 8.5% | 87,053 | 29.3% | 299,234,331 | 29.0% | 181,047 | 60.9% | 631,503,242 | 61.2% | 7,869 | 2.6% | 27,045,968 | 2.6% | 21,408 | 7.2% | 73,537,177 | 7.1% | 147 | 0.0% | 507,566 | 0.0% | |
| 4,001 - 5,000 | 200,180 | 4.0% | 895,321,433 | 7.4% | 41,925 | 20.9% | 186,384,987 | 20.8% | 143,830 | 71.9% | 644,796,100 | 72.0% | 3,999 | 2.0% | 17,757,374 | 2.0% | 10,329 | 5.2% | 45,947,599 | 5.1% | 97 | 0.0% | 435,373 | 0.0% | |
| 5,001+ | 566,991 | 11.5% | 7,123,022,320 | 59.0% | 70,216 | 12.4% | 766,824,074 | 10.8% | 472,002 | 83.2% | 6,074,402,882 | 85.3% | 7,009 | 1.2% | 90,671,665 | 1.3% | 17,517 | 3.1% | 188,308,022 | 2.6% | 247 | 0.0% | 2,815,677 | 0.0% | |
| TOTAL | 4,947,653 | 100.0% | 12,077,233,156 | 100.0% | 2,231,835 | 45.1% | 2,679,645,825 | 22.2% | 1,864,487 | 37.7% | 8,395,655,995 | 69.5% | 122,937 | 2.5% | 242,691,510 | 2.0% | 725,587 | 14.7% | 753,956,010 | 6.2% | 2,807 | 0.1% | 5,283,816 | 0.0% | |

| Tax Liability Range | Combined Residency Statuses | | | | | RESIDENCY STATUS | | | | | | | | | | | |
|---------------------|-----------------------------|--------------|--|--------------------|-----------|-------------------|----------------|-------------------|------------|----------------------|-------------|-------------------|------------|-------------------|-------------|-------------------|------------|
| | Number of Returns Filed | % of Returns | Net Tax Liability [after application of credits] [S] | % of Tax Liability | % of | Resident† | | | | Part-year resident†† | | | | Nonresident††† | | | |
| | | | | | | Returns Filed | | Net Tax Liability | | Returns Filed | | Net Tax Liability | | Returns Filed | | Net Tax Liability | |
| | | | | | | Number of Returns | % of Total | Amount [S] | % of Total | Number of Returns | % of Total | Amount [S] | % of Total | Number of Returns | % of Total | Amount [S] | % of Total |
| | # | [%] | [S] | [%] | # | [%] | [S] | [%] | # | [%] | [S] | [%] | # | [%] | [S] | [%] | |
| \$0 tax liability | 1,133,805 | 22.9% | - | - | - | 987,410 | 87.1% | - | - | 46,098 | 4.1% | - | - | 100,297 | 8.8% | - | - |
| \$ 1 - 50 | 118,515 | 2.4% | 2,862,624 | 0.0% | 75,380 | 63.6% | 1,888,997 | 66.0% | 11,359 | 9.6% | 260,025 | 9.1% | 31,776 | 26.8% | 713,602 | 24.9% | |
| 51 - 100 | 99,790 | 2.0% | 7,489,171 | 0.1% | 72,157 | 72.3% | 5,441,362 | 72.7% | 8,248 | 8.3% | 617,092 | 8.2% | 19,385 | 19.4% | 1,430,717 | 19.1% | |
| 101 - 200 | 177,630 | 3.6% | 26,499,954 | 0.2% | 138,938 | 78.2% | 20,801,661 | 78.5% | 13,082 | 7.4% | 1,941,931 | 7.3% | 25,610 | 14.4% | 3,756,362 | 14.2% | |
| 201 - 300 | 156,967 | 3.2% | 39,185,648 | 0.3% | 128,686 | 82.0% | 32,162,087 | 82.1% | 10,604 | 6.8% | 2,634,179 | 6.7% | 17,677 | 11.3% | 4,389,382 | 11.2% | |
| 301 - 500 | 282,443 | 5.7% | 112,525,941 | 0.9% | 241,426 | 85.5% | 96,355,353 | 85.6% | 16,313 | 5.8% | 6,455,501 | 5.7% | 24,704 | 8.7% | 9,715,087 | 8.6% | |
| 501 - 750 | 314,800 | 6.4% | 196,430,992 | 1.6% | 277,946 | 88.3% | 173,576,596 | 88.4% | 15,637 | 5.0% | 9,696,887 | 4.9% | 21,217 | 6.7% | 13,157,509 | 6.7% | |
| 751 - 1,000 | 286,541 | 5.8% | 250,179,411 | 2.1% | 257,623 | 89.9% | 224,997,331 | 89.9% | 12,412 | 4.3% | 10,795,042 | 4.3% | 16,506 | 5.8% | 14,387,038 | 5.8% | |
| 1,001 - 1,500 | 472,672 | 9.6% | 585,123,228 | 4.8% | 430,058 | 91.0% | 532,511,489 | 91.0% | 17,482 | 3.7% | 21,571,410 | 3.7% | 25,132 | 5.3% | 31,040,329 | 5.3% | |
| 1,501 - 2,000 | 356,775 | 7.2% | 620,268,293 | 5.1% | 326,708 | 91.6% | 568,038,800 | 91.6% | 11,728 | 3.3% | 20,362,099 | 3.3% | 18,339 | 5.1% | 31,867,394 | 5.1% | |
| 2,001 - 3,000 | 483,020 | 9.8% | 1,186,495,857 | 9.8% | 444,869 | 92.1% | 1,093,049,579 | 92.1% | 14,376 | 3.0% | 35,127,982 | 3.0% | 23,775 | 4.9% | 58,318,296 | 4.9% | |
| 3,001 - 4,000 | 297,524 | 6.0% | 1,031,828,284 | 8.5% | 275,812 | 92.7% | 956,713,033 | 92.7% | 8,048 | 2.7% | 27,780,403 | 2.7% | 13,664 | 4.6% | 47,334,848 | 4.6% | |
| 4,001 - 5,000 | 200,180 | 4.0% | 895,321,433 | 7.4% | 186,607 | 93.2% | 834,724,559 | 93.2% | 4,906 | 2.5% | 21,896,753 | 2.4% | 8,667 | 4.3% | 38,700,121 | 4.3% | |
| 5,001+ | 566,991 | 11.5% | 7,123,022,320 | 59.0% | 530,279 | 93.5% | 6,582,860,149 | 92.4% | 11,691 | 2.1% | 142,091,392 | 2.0% | 25,021 | 4.4% | 398,070,779 | 5.6% | |
| TOTAL | 4,947,653 | 100.0% | 12,077,233,156 | 100.0% | 4,373,899 | 88.4% | 11,123,120,996 | 92.1% | 201,984 | 4.1% | 301,230,696 | 2.5% | 371,770 | 7.5% | 652,881,464 | 5.4% | |

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019

††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 tax year 2019

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2019 with North Carolina reportable income

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S and Sch PN, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

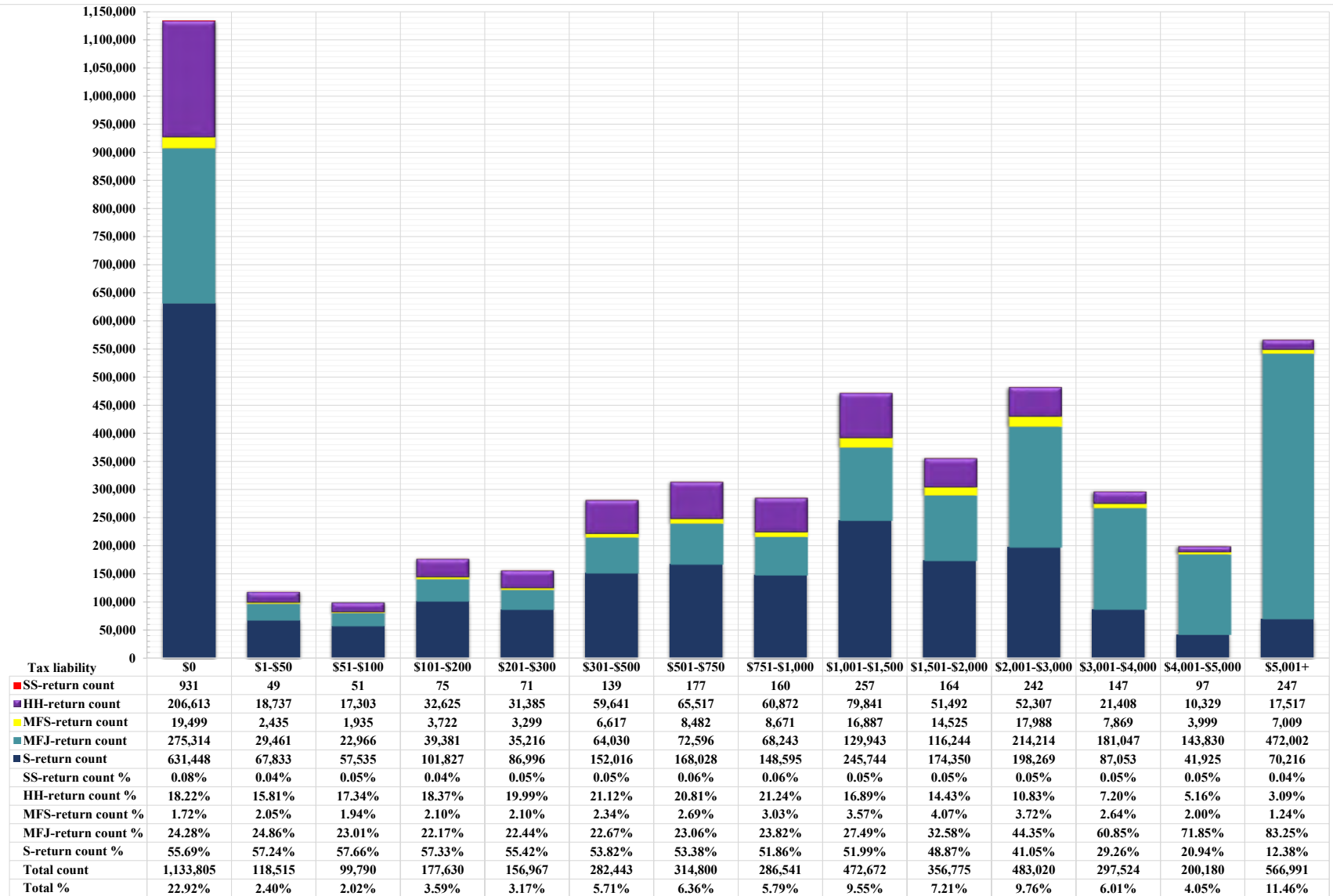
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) establishes a personal income tax flat rate of 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% for 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.

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 taxable year 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

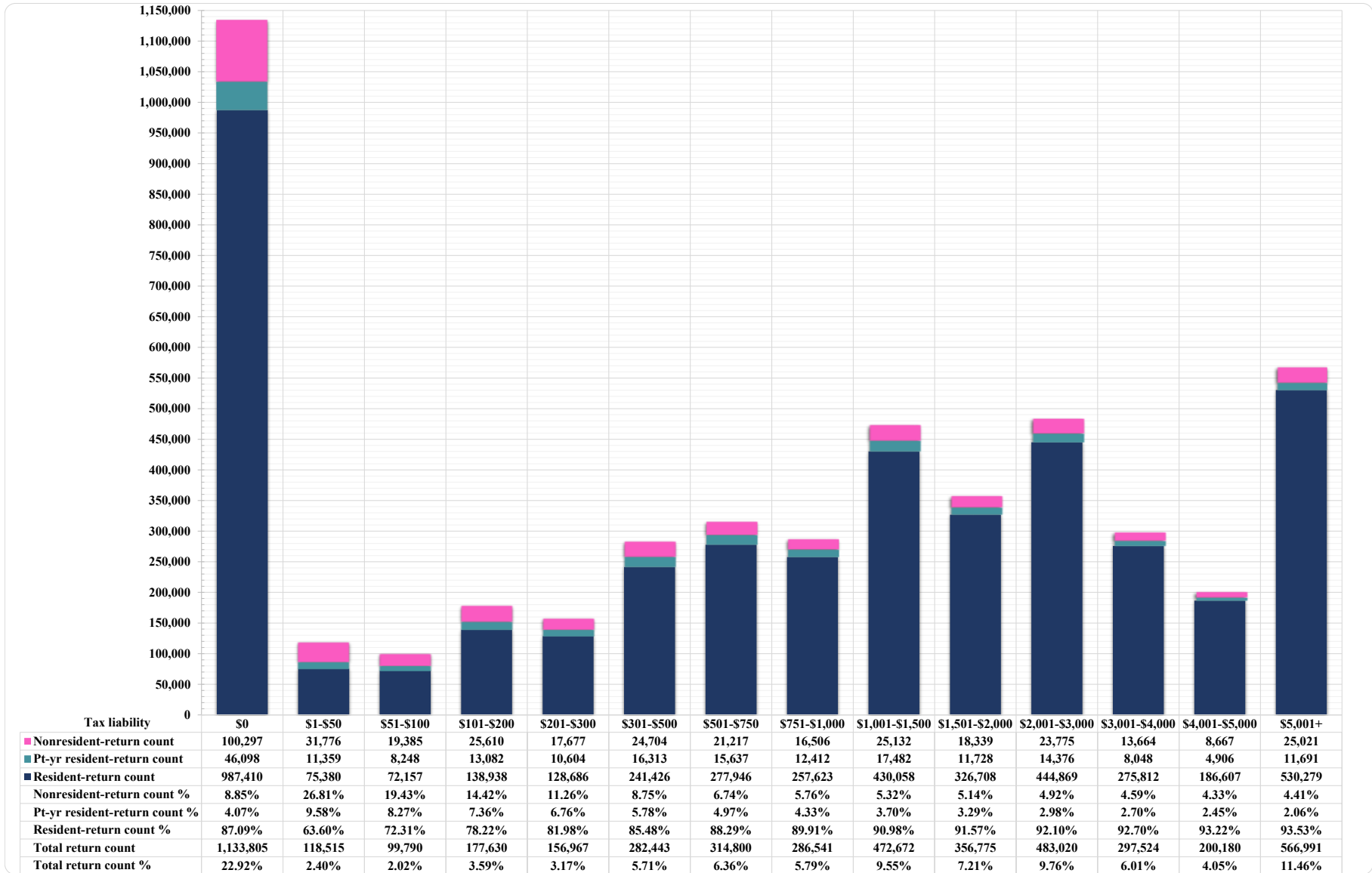
Effective with TCJA enactment, an individual may claim the standard deduction on the federal income tax 1040 form and itemize deductions for NC income tax purposes. Allowable itemized deductions provisions for NC tax purposes include deductions for the following: qualified home mortgage interest and 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.

Exhibit AA.1 Tax Year 2019 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Tax Liability



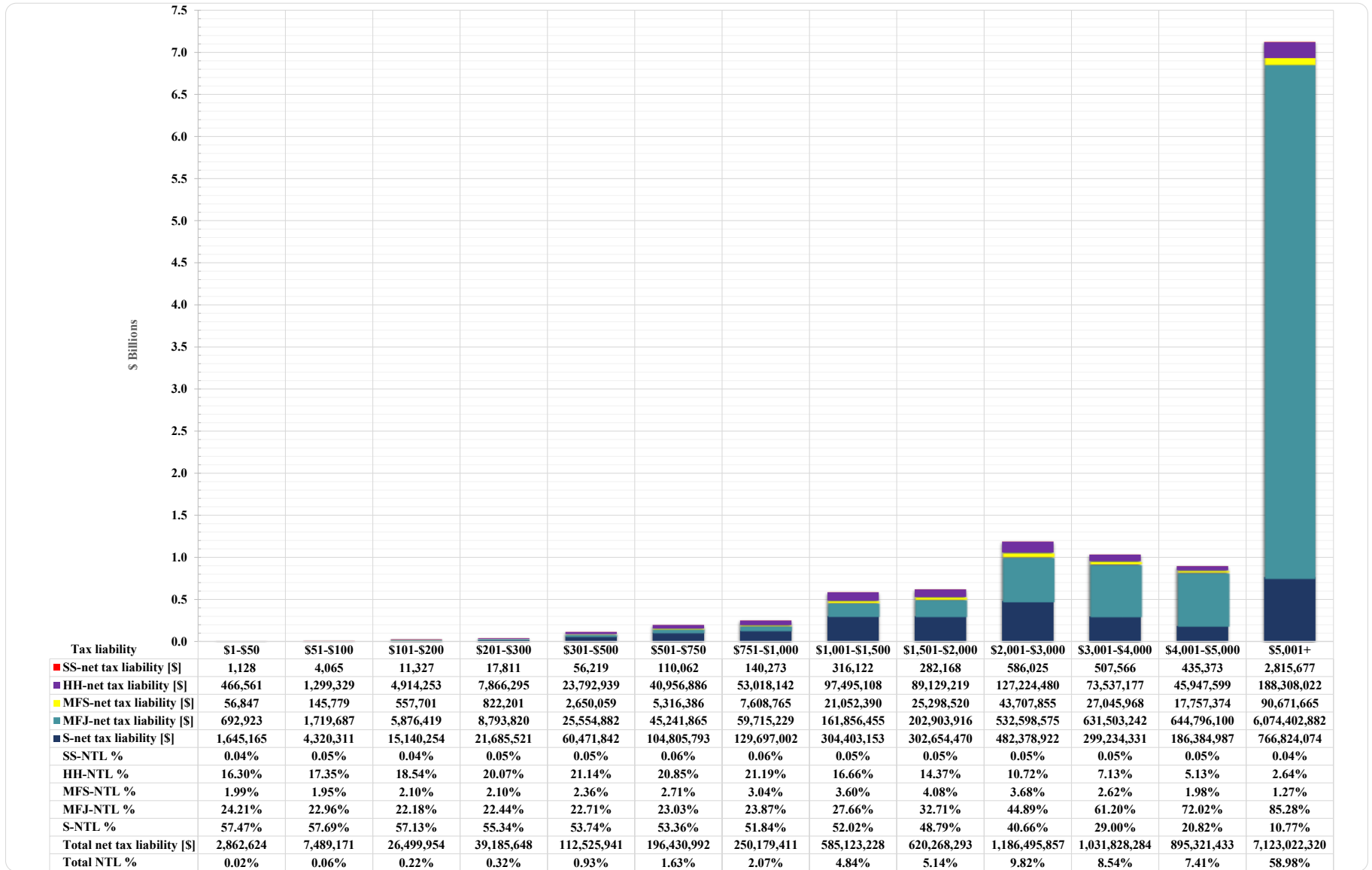
Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.2 Tax Year 2019 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Tax Liability



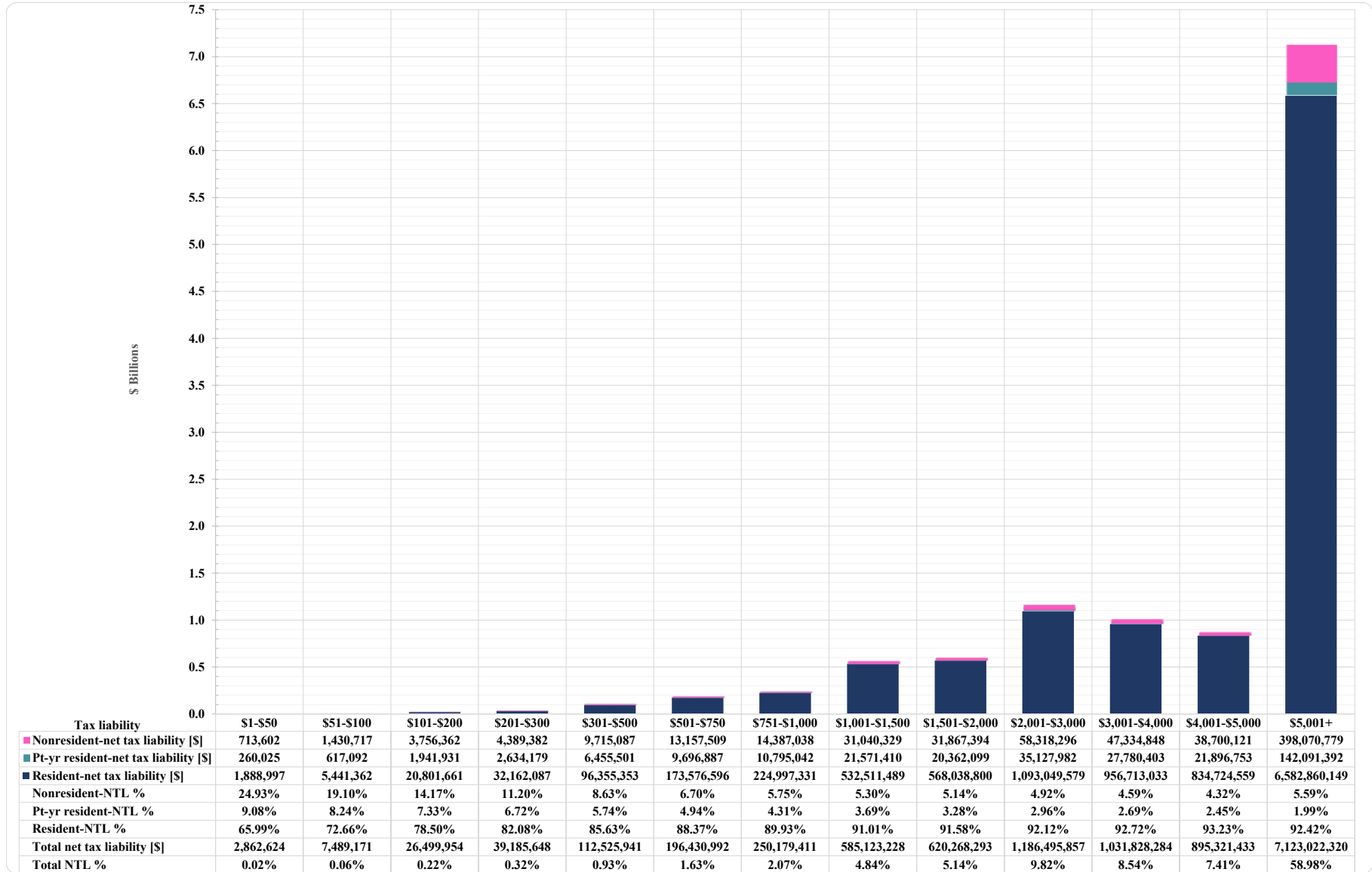
Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.3 Tax Year 2019 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Tax Liability



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

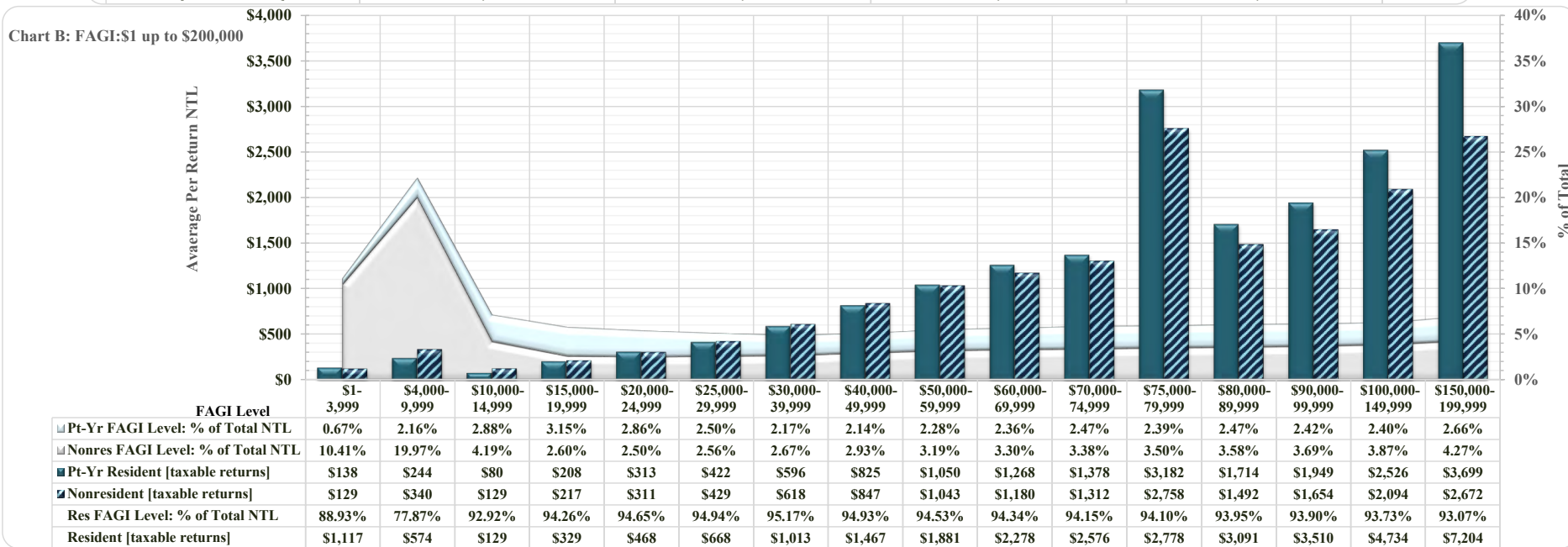
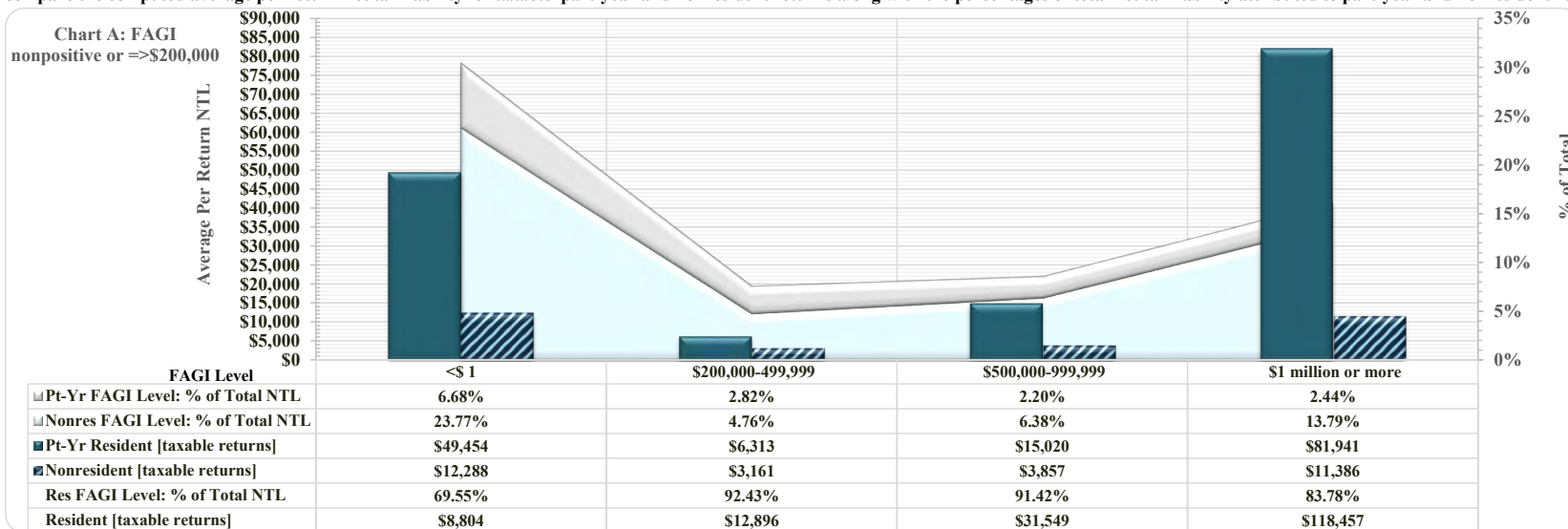
Exhibit AA.4 Tax Year 2019 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Tax Liability



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A.5 Tax Year 2019 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.



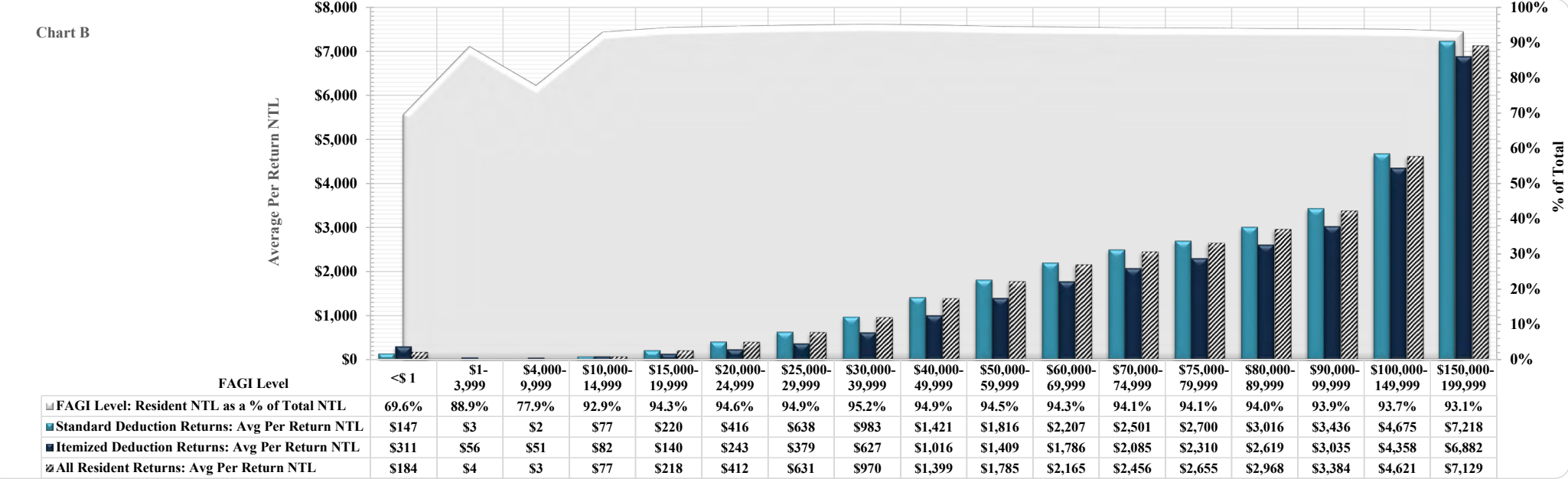
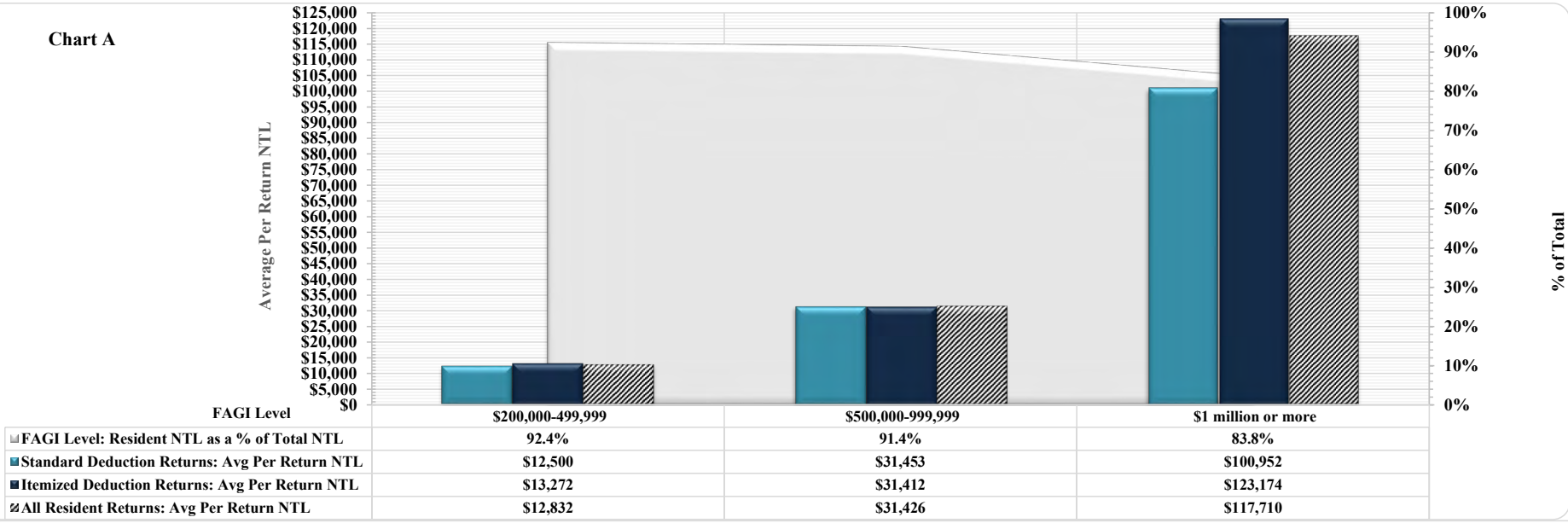
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A5.1 Tax Year 2019 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



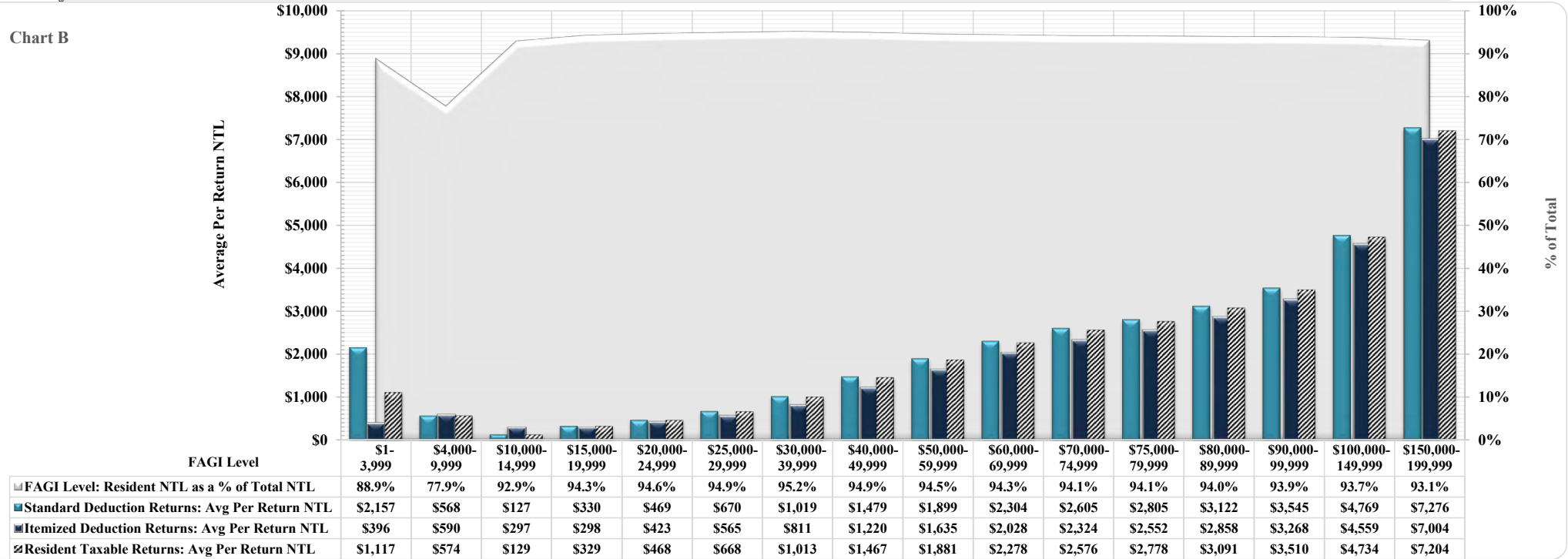
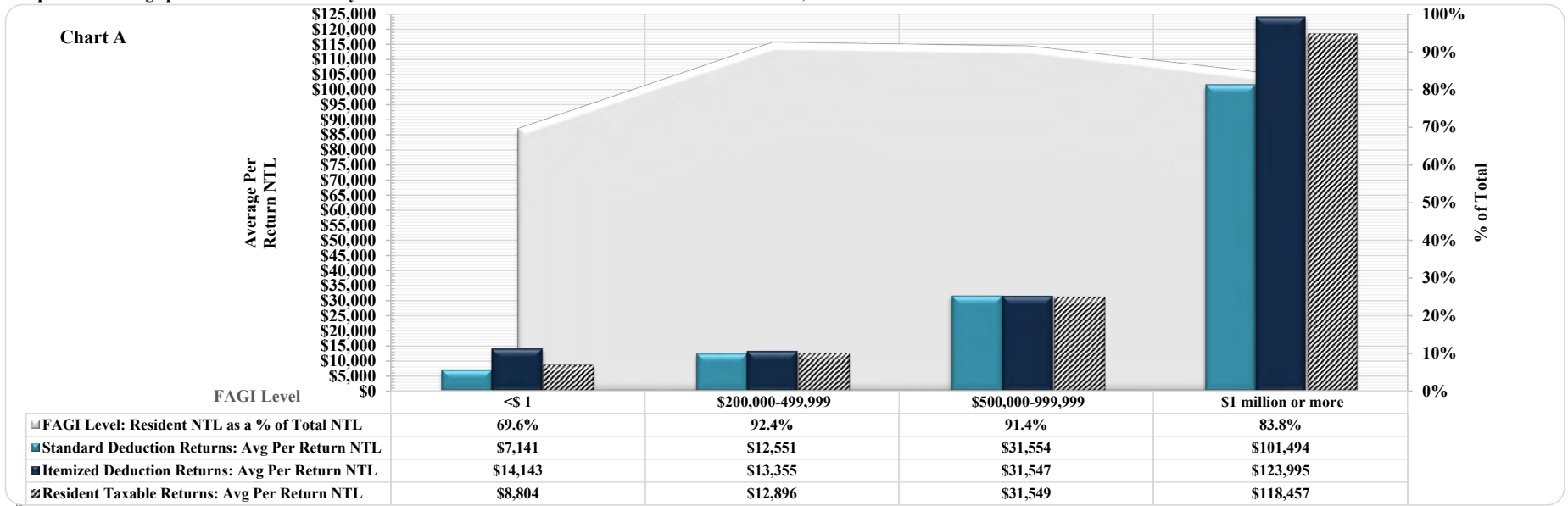
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A5.2 Tax Year 2019 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 nonpositive FAGI levels and FAGI levels of \$200,000 or more

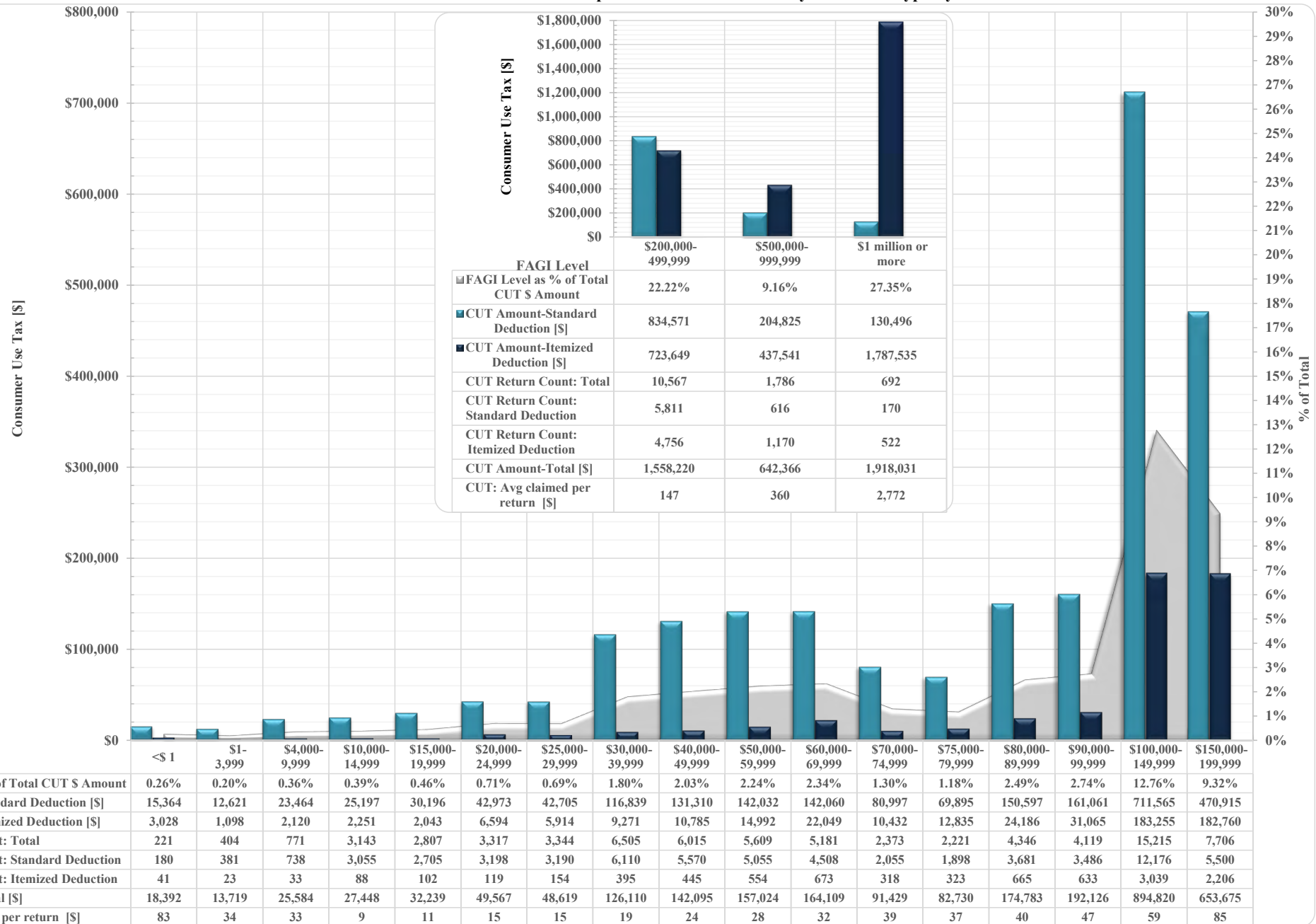
Chart B provides average per return net tax liability for NC resident taxable returns with FAGI levels of \$1-\$199,999



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

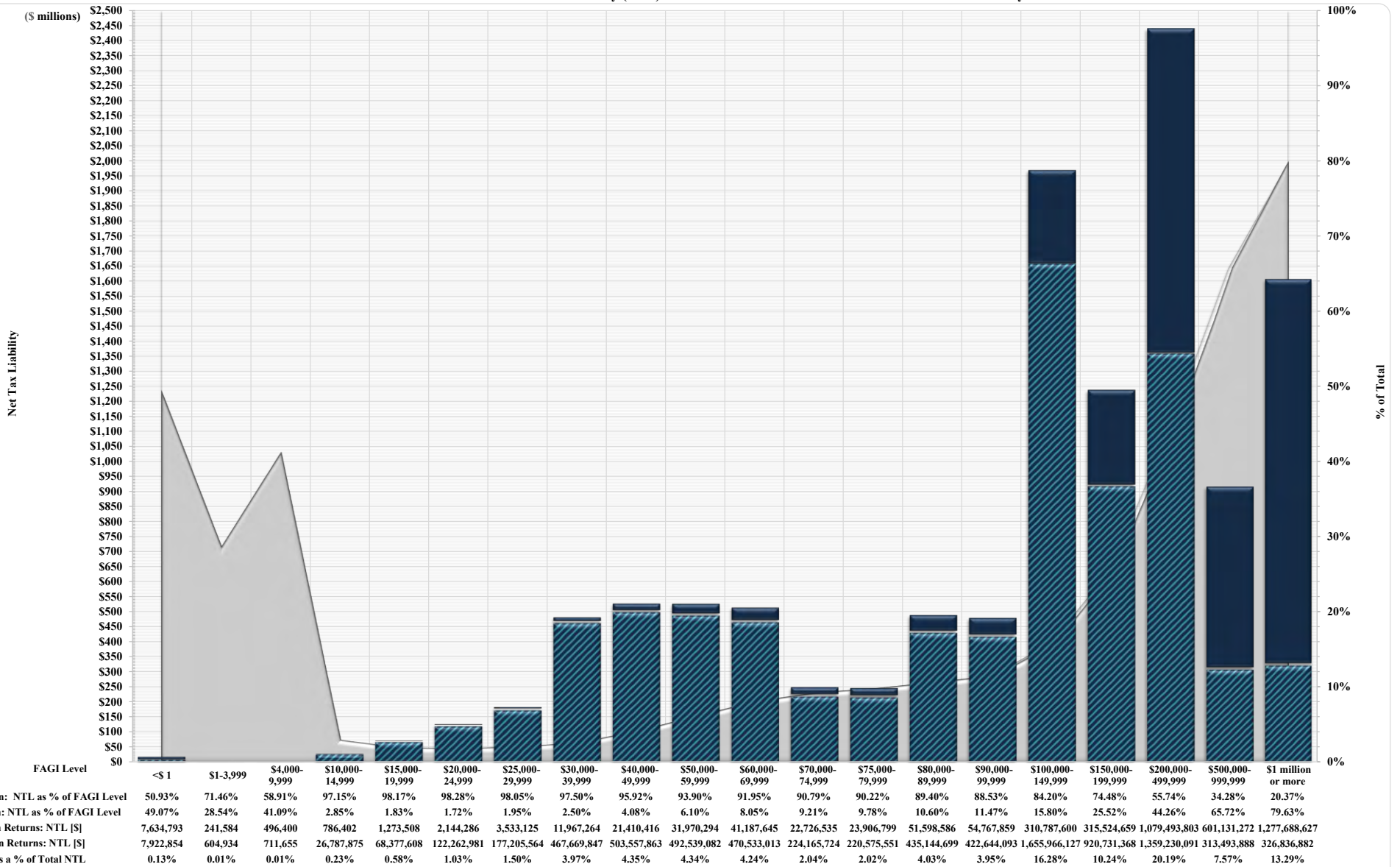
Exhibit A5.3 Tax Year 2019 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Level



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).

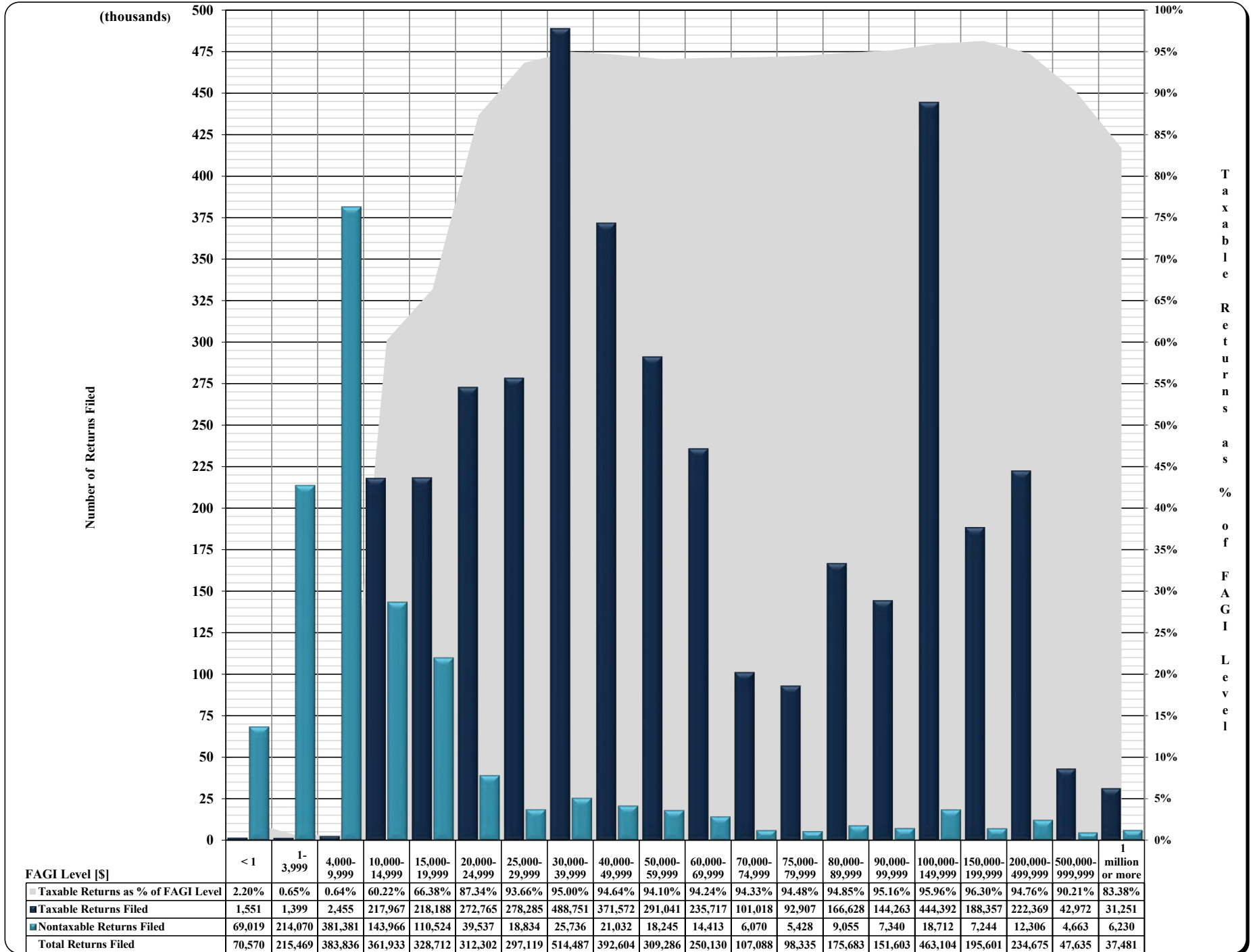
Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A6. Tax Year 2019 All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level



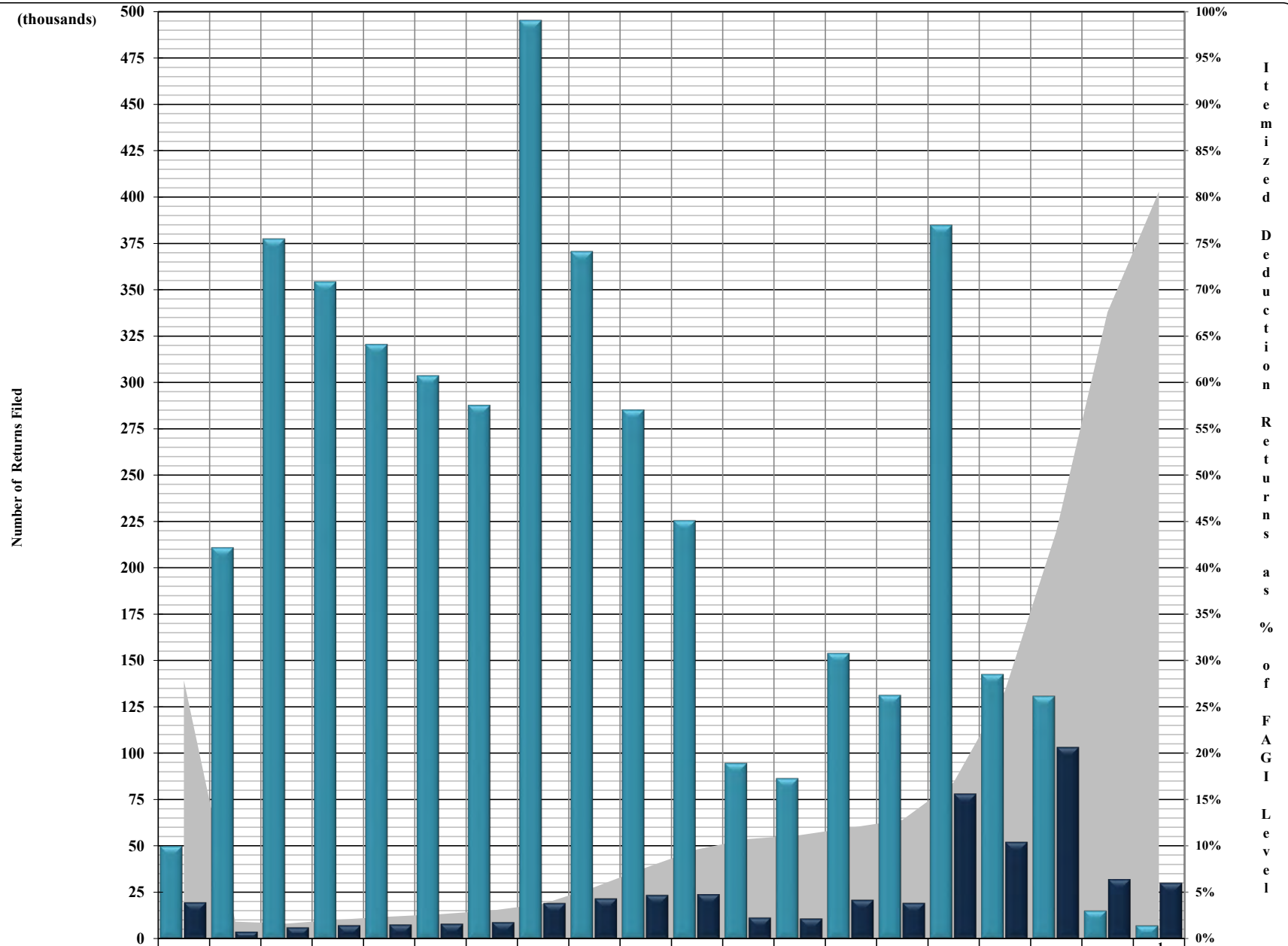
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A7. Tax Year 2019 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates

Exhibit A8. Tax Year 2019 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 |
|------------------------------------|--------|---------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| Std Ded Returns as % of FAGI Level | 27.86% | 1.81% | 1.60% | 2.03% | 2.37% | 2.63% | 3.02% | 3.74% | 5.54% | 7.64% | 9.61% | 10.74% | 11.15% | 11.96% | 12.80% | 16.86% | 26.71% | 43.92% | 67.58% | 80.59% |
| Standard Deduction Returns Filed | 50,908 | 211,565 | 377,690 | 354,589 | 320,930 | 304,104 | 288,139 | 495,249 | 370,858 | 285,670 | 226,082 | 95,584 | 87,366 | 154,676 | 132,194 | 385,047 | 143,354 | 131,606 | 15,442 | 7,274 |
| Itemized Deduction Returns Filed | 19,662 | 3,904 | 6,146 | 7,344 | 7,782 | 8,198 | 8,980 | 19,238 | 21,746 | 23,616 | 24,048 | 11,504 | 10,969 | 21,007 | 19,409 | 78,057 | 52,247 | 103,069 | 32,193 | 30,207 |
| Total Returns Filed | 70,570 | 215,469 | 383,836 | 361,933 | 328,712 | 312,302 | 297,119 | 514,487 | 392,604 | 309,286 | 250,130 | 107,088 | 98,335 | 175,683 | 151,603 | 463,104 | 195,601 | 234,675 | 47,635 | 37,481 |

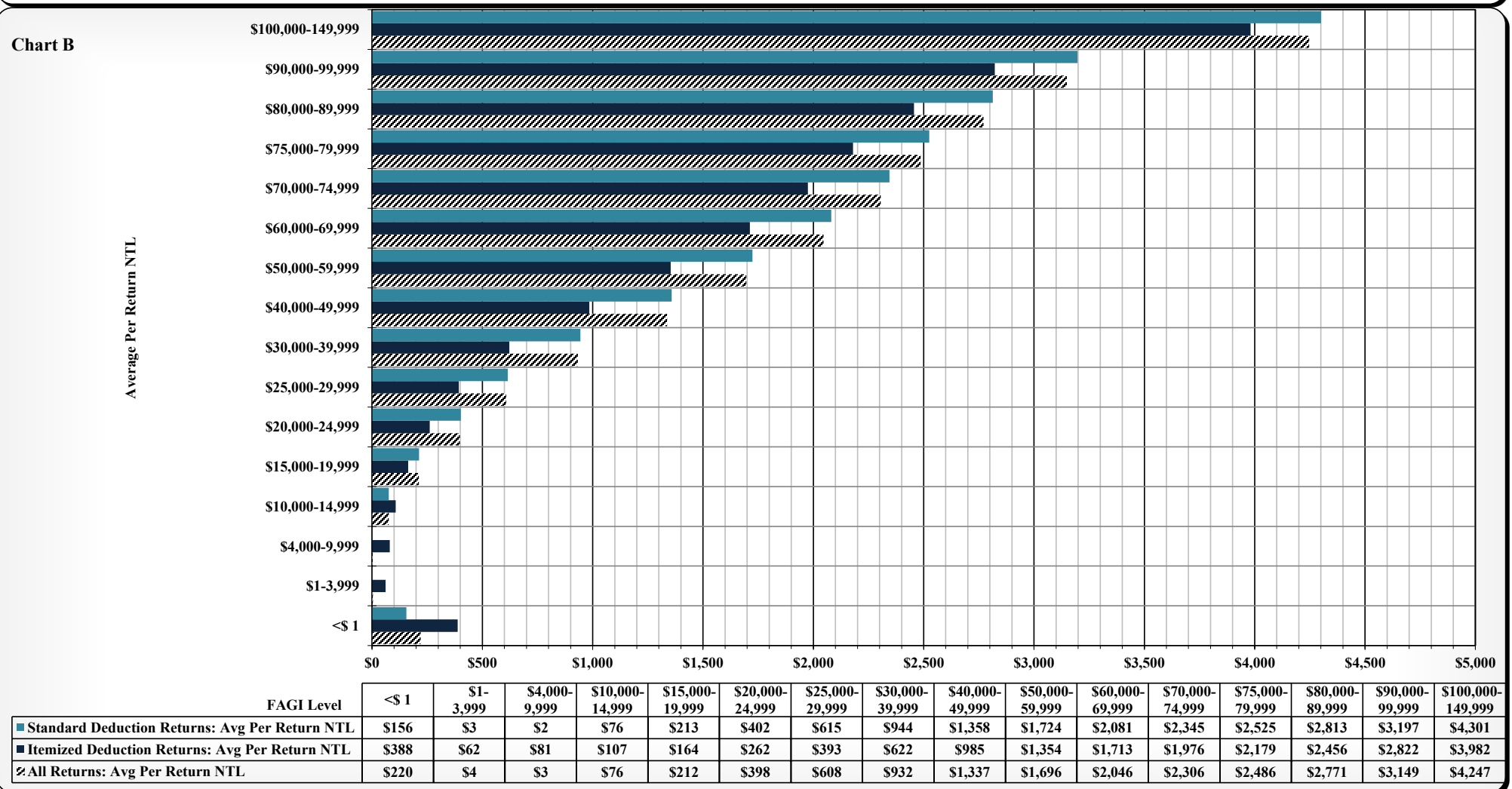
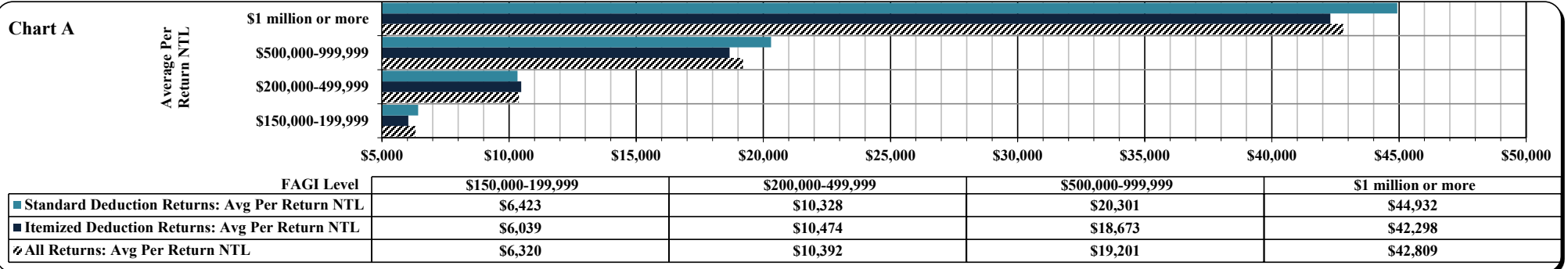
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates

Exhibit A9.1 Tax Year 2019 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



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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.

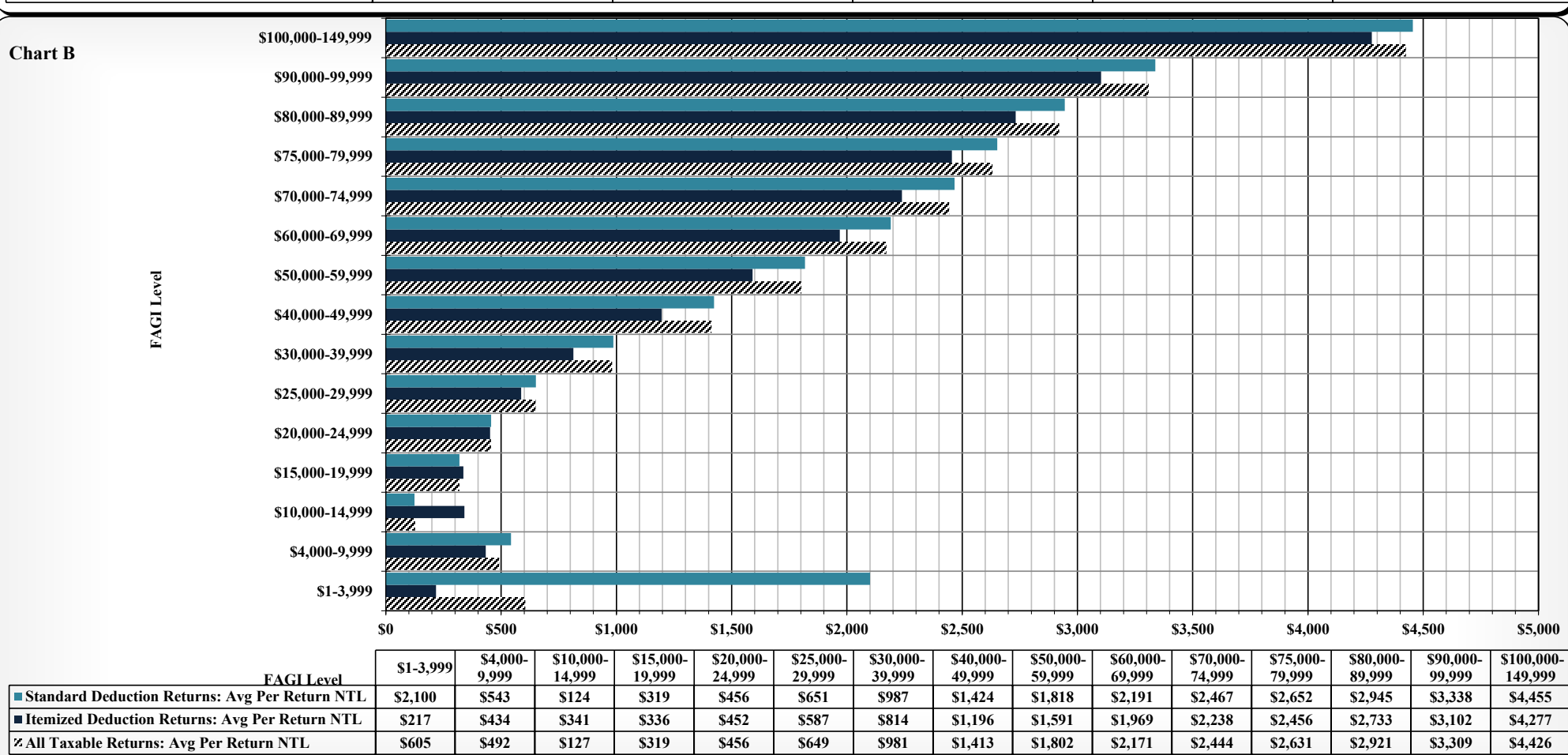
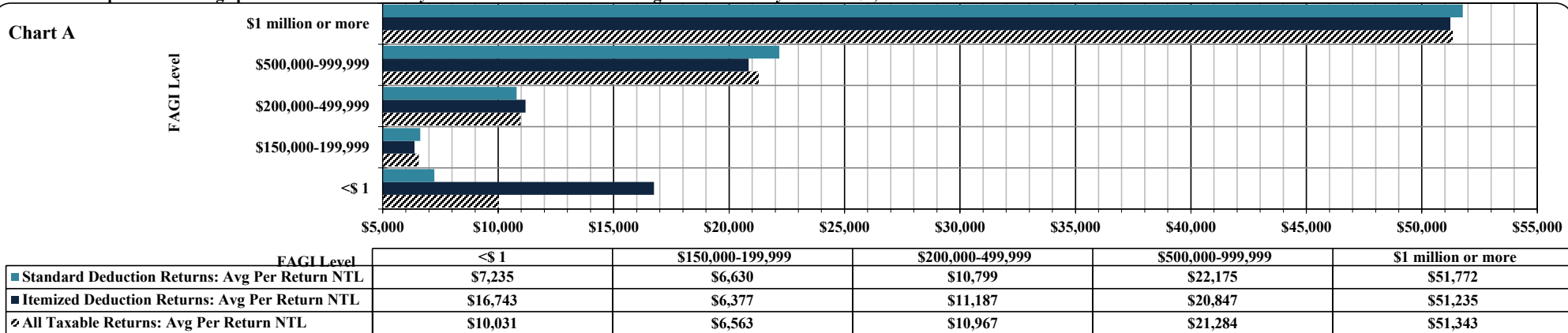
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A9.2 Tax Year 2019 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

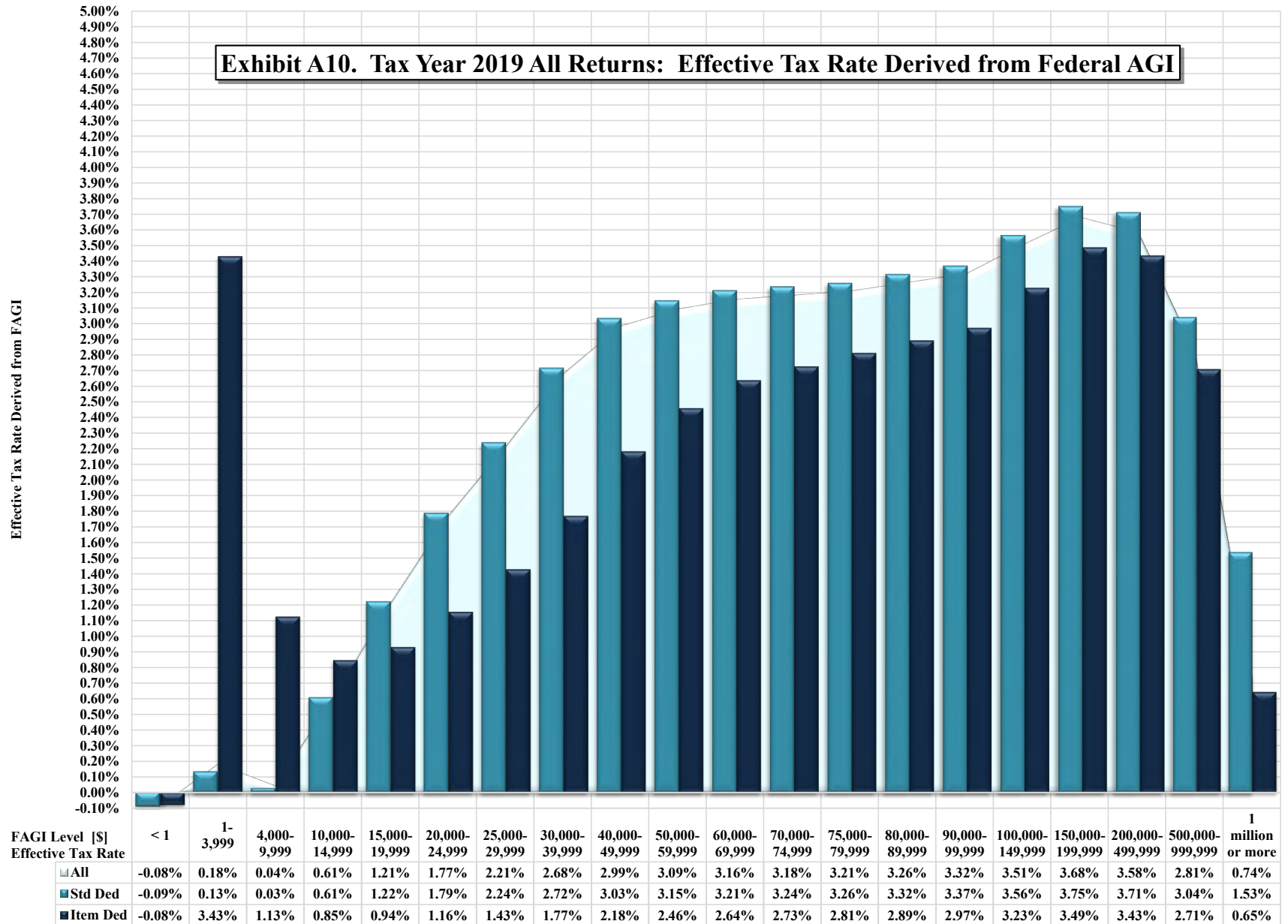
Chart B provides average per return net tax liability for taxable returns with average net tax liability less than \$5,000



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

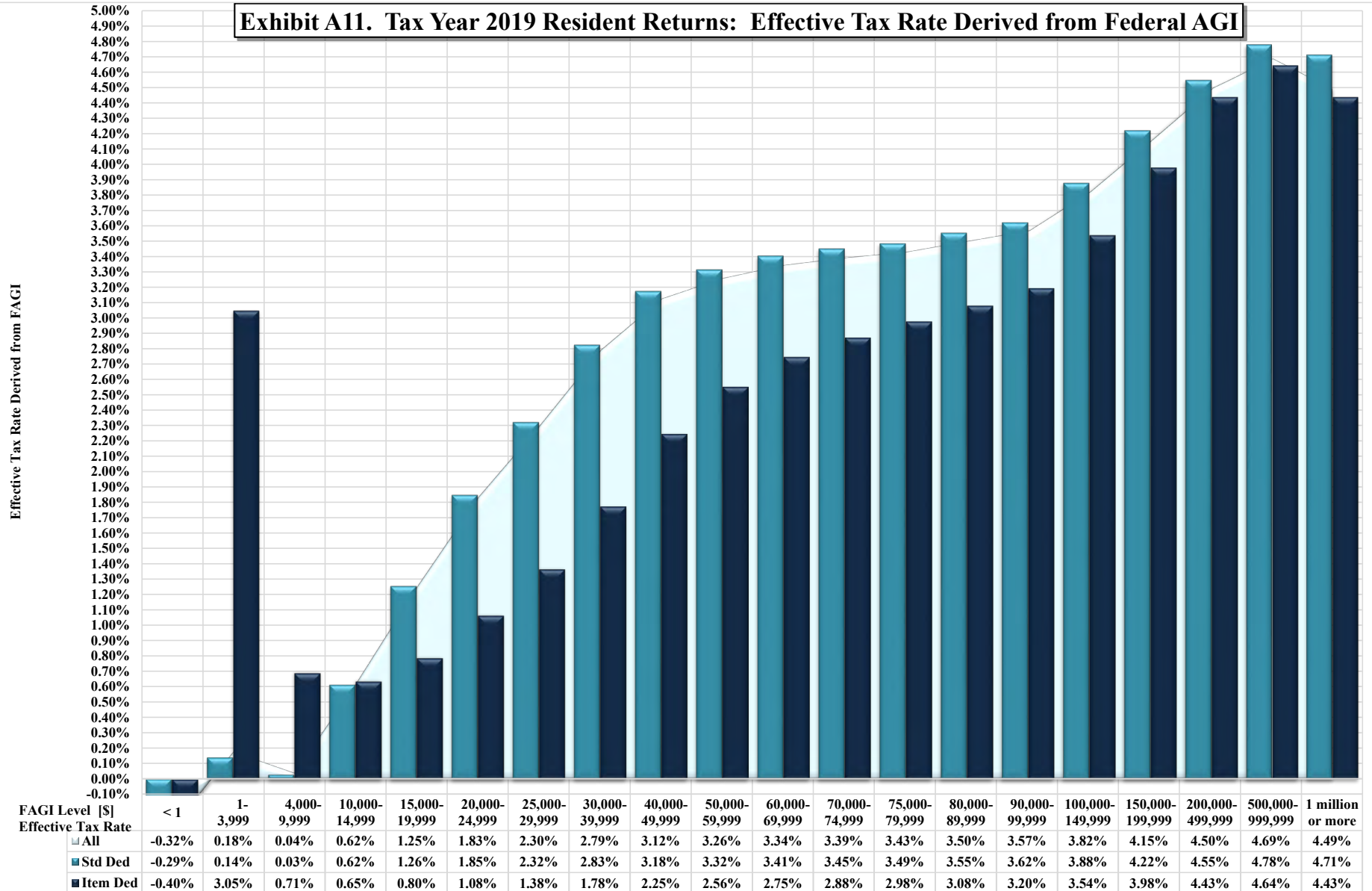
The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits 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: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

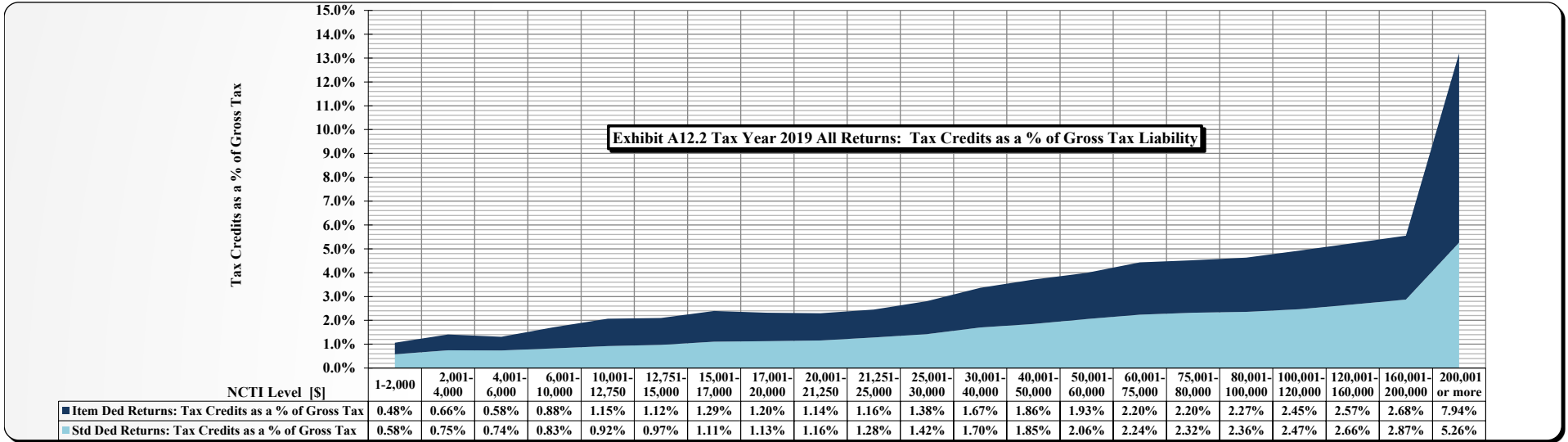
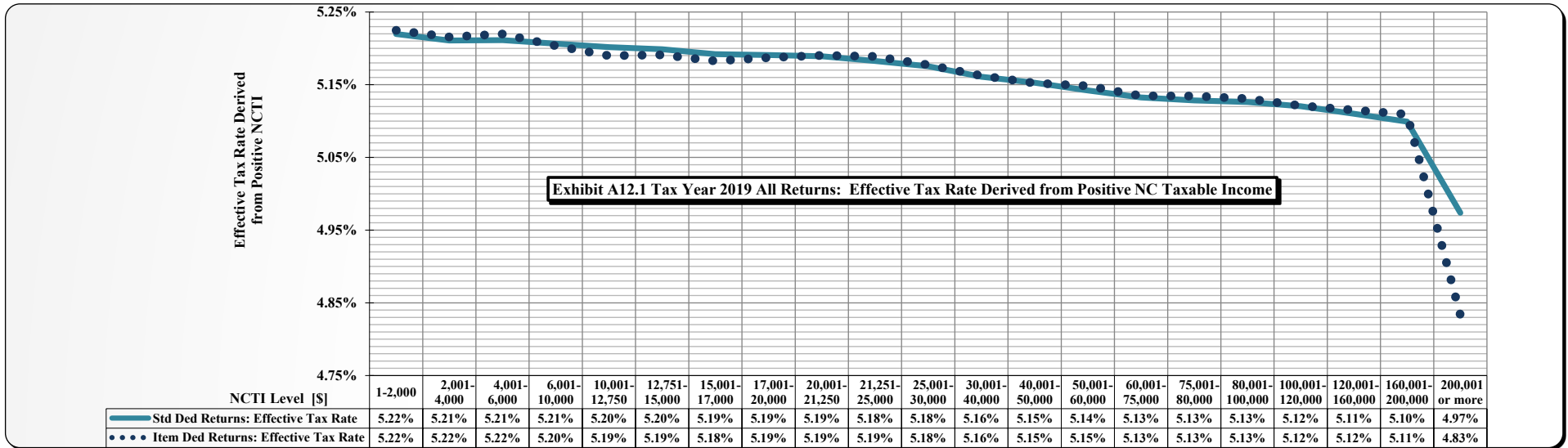
The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits 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 2019 Resident Returns: Effective Tax Rate Derived from Federal AGI



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 5.25% 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. Effective for taxable years beginning on or after January 1, 2018, SL 2017-57 converts the preexisting child tax credit (\$100 or \$125 per child) to a child deduction provision (allowable deduction amounts range from \$500-\$2,500 per qualifying child based on filing status and FAGI) and repeals the child tax credit provision. The effective tax rates remain above 5% except for returns with NCTI in excess of \$200,000: for this group of returns, over 96% of the gross tax liability absorbed by tax credits is attributable to taxes paid outside of the State. The effective tax rates (relatively high in comparison to the statutory 5.25% statutory rate) reflect a reduction in the availability of tax credits allowable to be claimed for personal income tax.



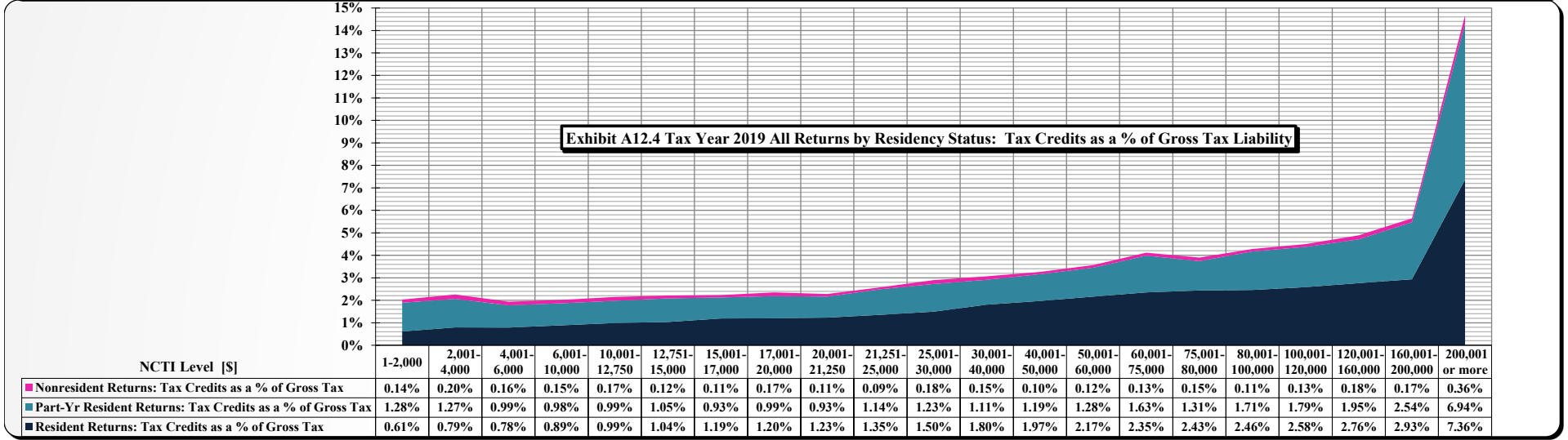
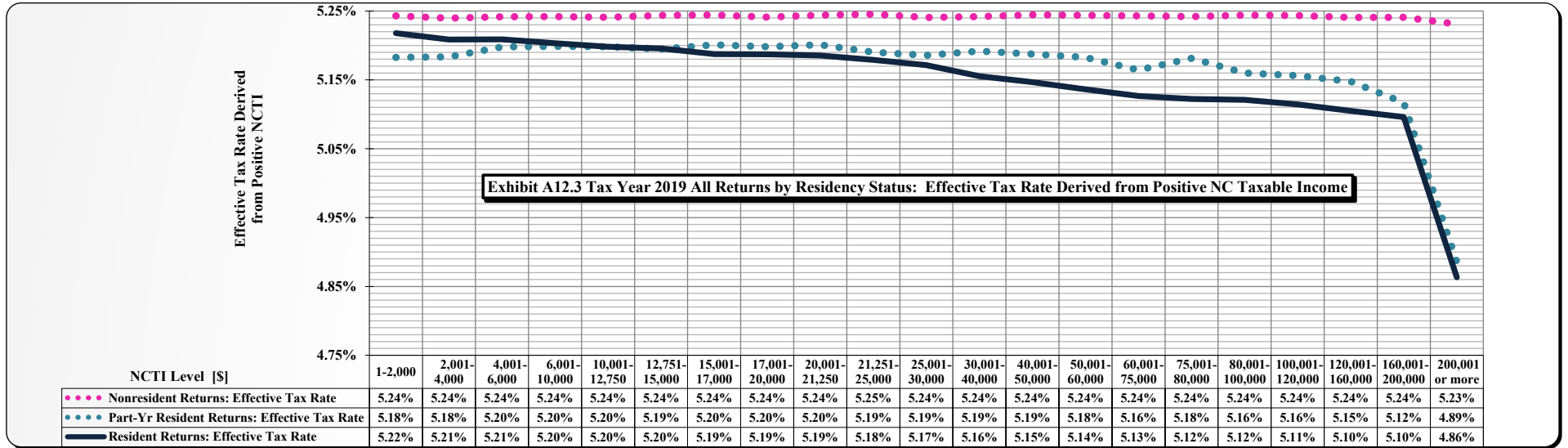
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database 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 these charts may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 5.25% 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.

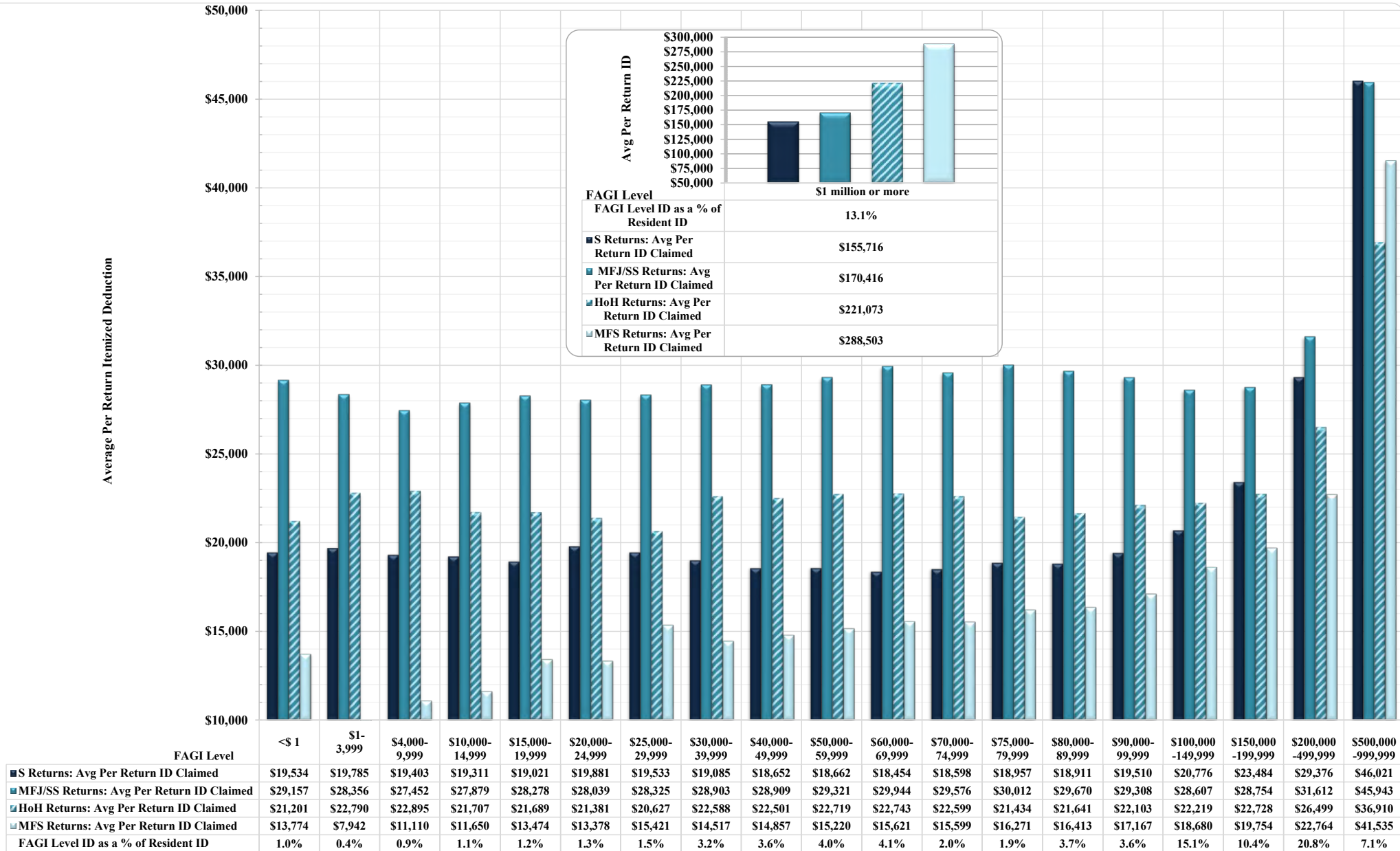
Effective for taxable years beginning on or after January 1, 2018, SL 2017-57 converts the preexisting child tax credit (\$100 or \$125 per child) to a child deduction provision (allowable deduction amounts range from \$500-\$2,500 per qualifying child based on filing status and FAGI) and repeals the child tax credit provision.

The effective tax rates remain above 5% except for resident and part-year resident returns with NCTI in excess of \$200,000: for these returns, over 96% of the gross tax liability absorbed by tax credits is attributable to taxes paid outside of the State. The effective tax rates (relatively high in comparison to the statutory 5.25% statutory rate) reflect a reduction in the availability of tax credits allowable to be claimed for personal income tax.



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 these charts may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A13. Tax Year 2019 NC Resident Returns: Average Per Return Itemized Deduction [ID] Claimed by FAGI by Filing Status

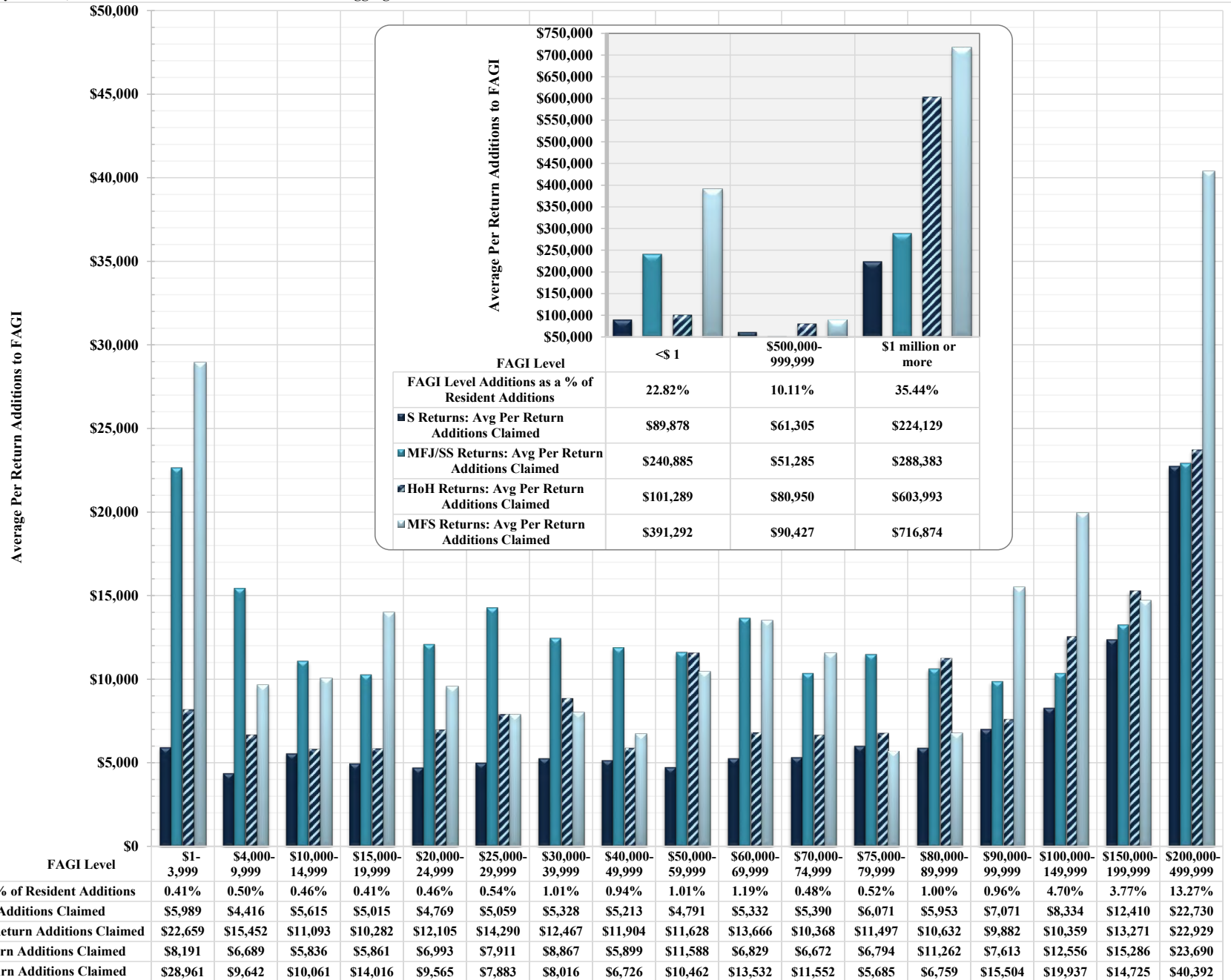


Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A14. Tax Year 2019 NC Resident Returns: Average Per Return Additions to FAGI Claimed by FAGI 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 2019, resident returns accounted for 33% of the aggregate value of additions to FAGI claimed.

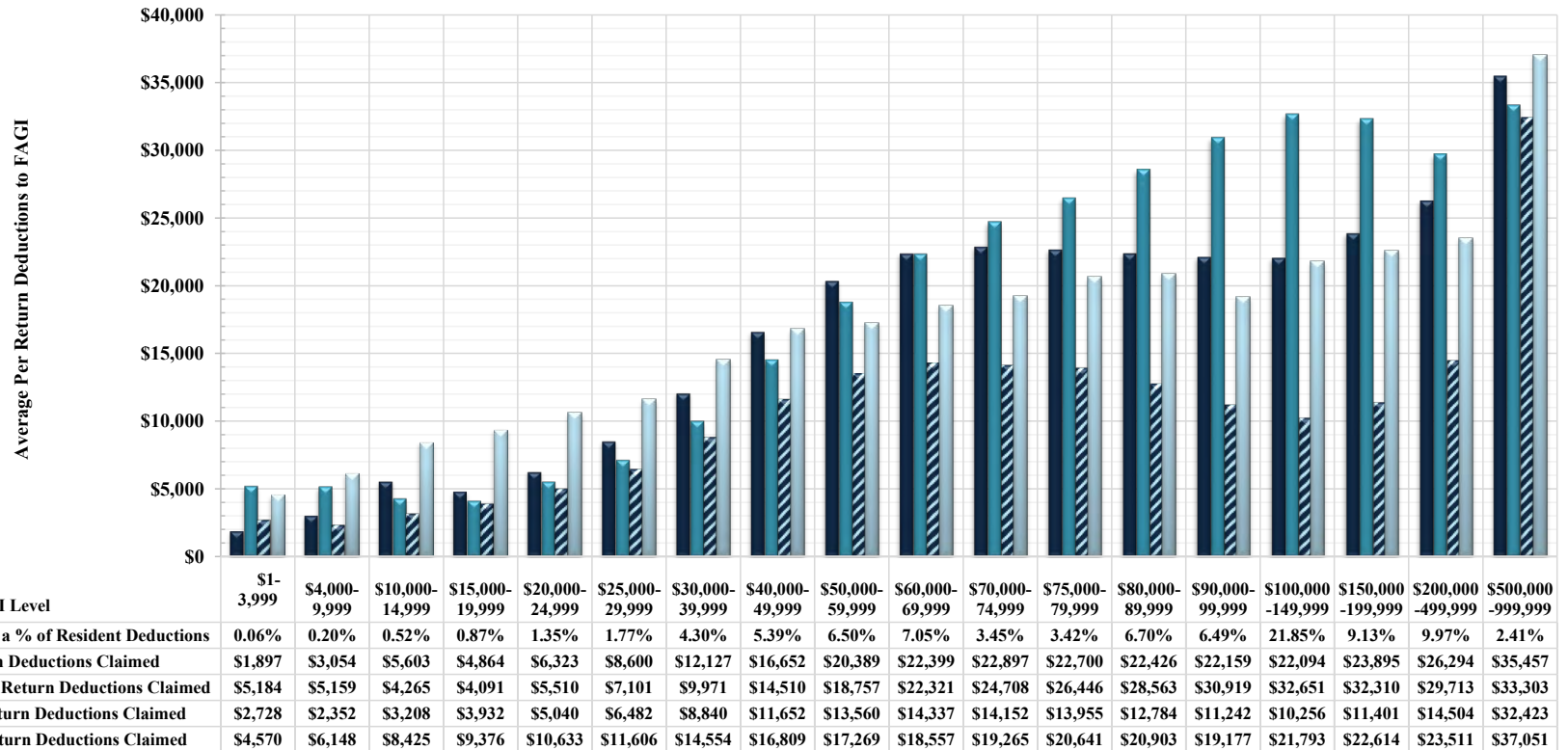
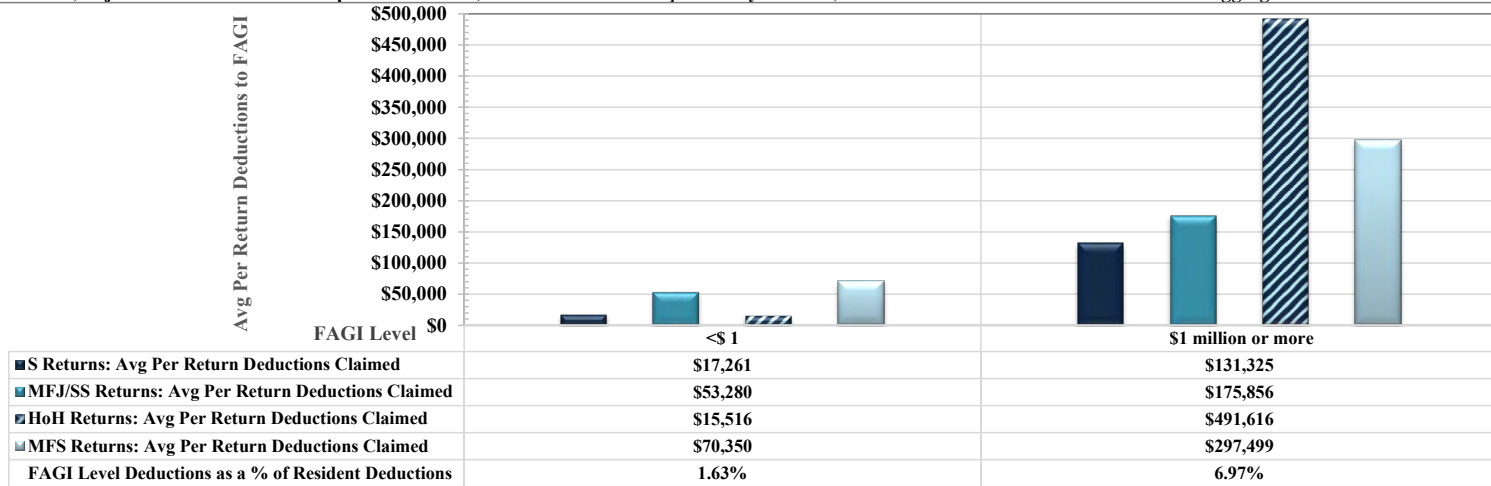


Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A15. Tax Year 2019 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 2019, resident returns accounted for 76% of the aggregate value of deductions to FAGI claimed.



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A16. Tax Year 2019 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]

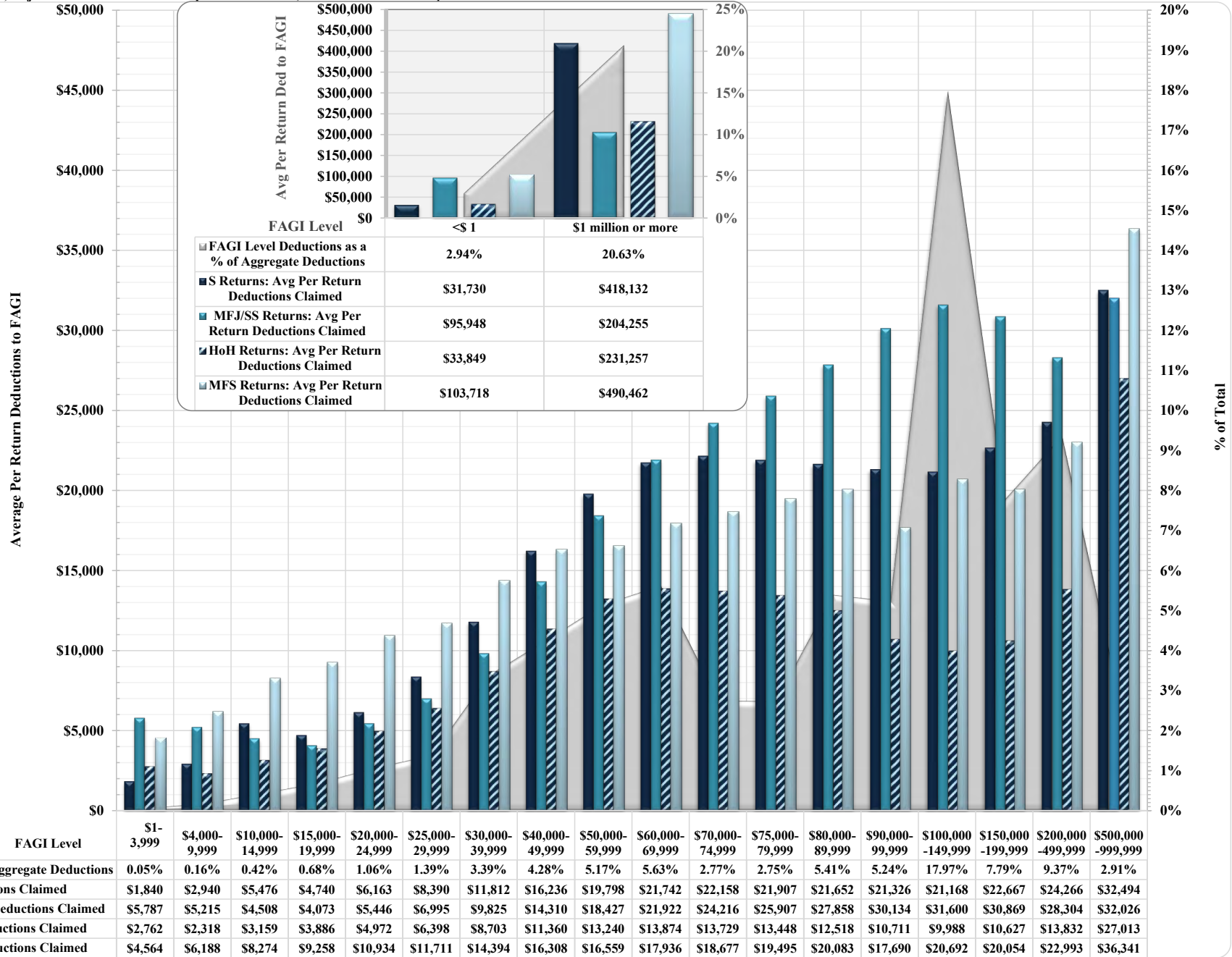


Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A17. Tax Year 2019 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]

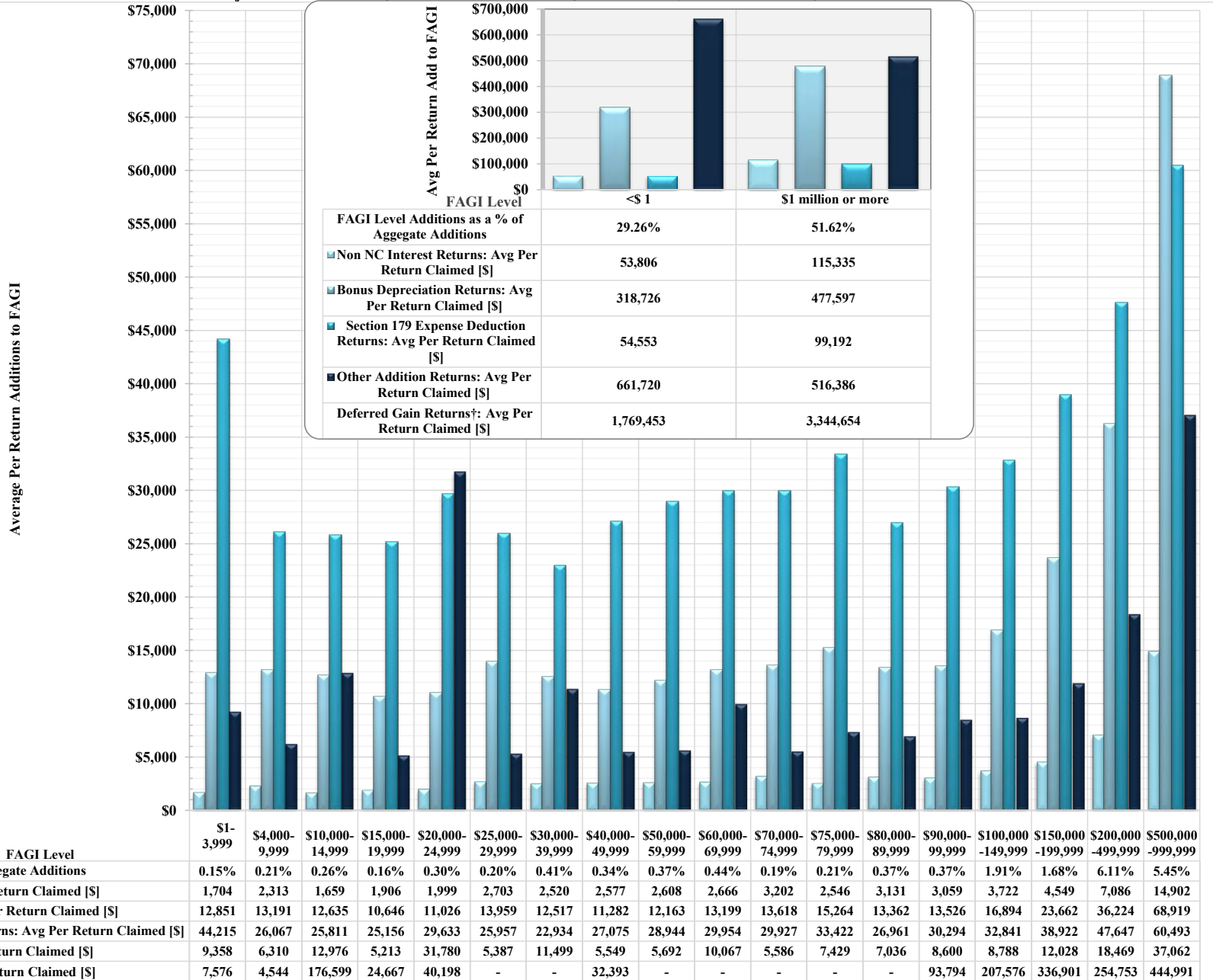


Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A18. Tax Year 2019 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]



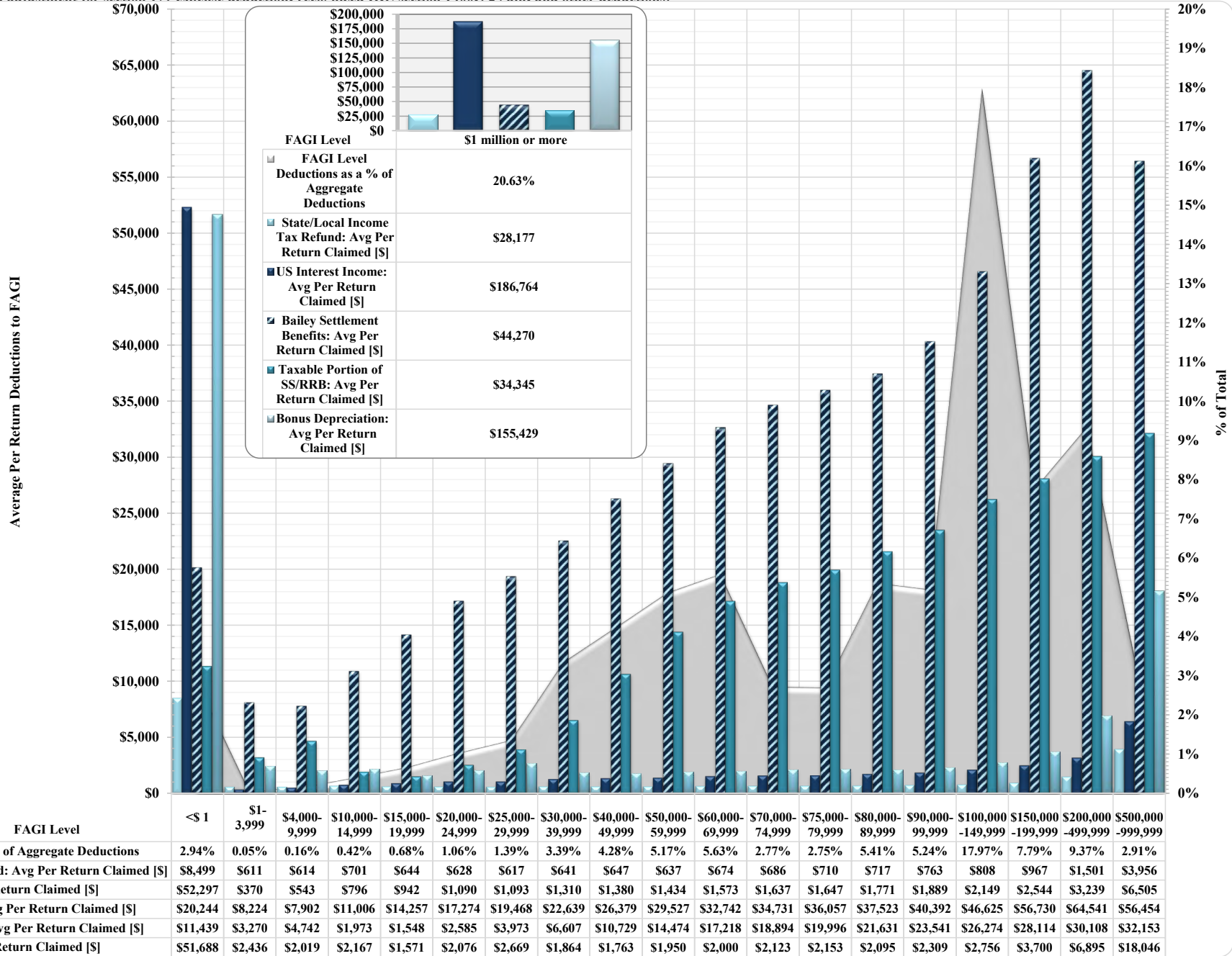
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database 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 2019 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]

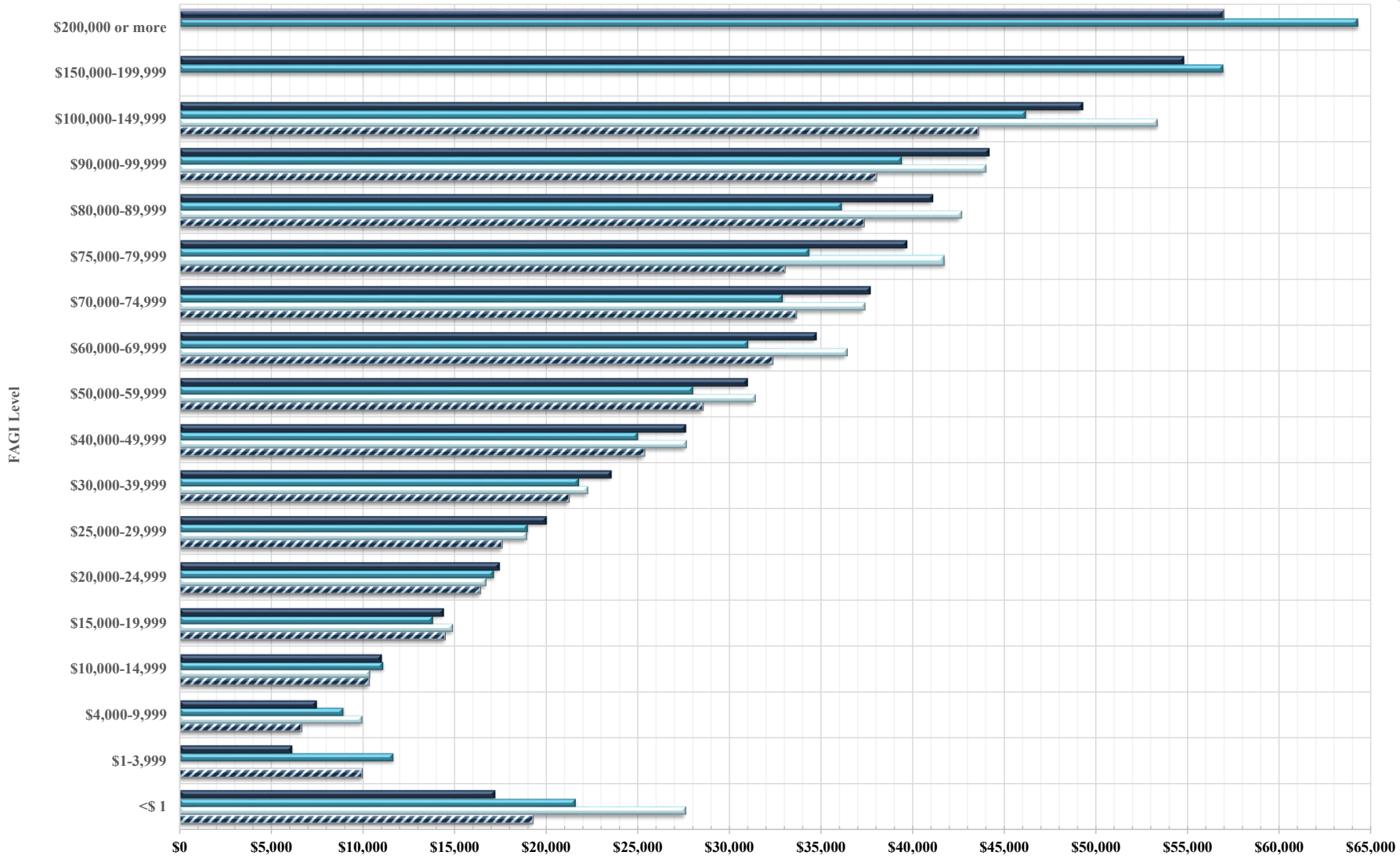
[Deductions to FAGI: state or local income tax refund; interest income from obligations of the US; taxable portion of social security and railroad retirement benefits; Bailey settlement benefits received by vested retirees; adjustment for bonus depreciation; adjustment for section 179 expense deduction; recognized IRC section 1400Z-2 gain; and other deductions]



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A20. Tax Year 2019 All Returns: Average Per Return Bailey Settlement Benefit Deduction Claimed by Filing Status 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 | \$70,000-74,999 | \$75,000-79,999 | \$80,000-89,999 | \$90,000-99,999 | \$100,000-149,999 | \$150,000-199,999 | \$200,000 or more |
|---|--------|-----------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|
| S Returns: Avg Per Return Deduction Claimed [\$] | 17,185 | 6,140 | 7,482 | 11,009 | 14,392 | 17,429 | 19,988 | 23,506 | 27,560 | 30,920 | 34,665 | 37,607 | 39,589 | 41,003 | 44,068 | 49,159 | 54,823 | 56,931 |
| MFJ/SS Returns: Avg Per Return Deduction Claimed [\$] | 21,627 | 11,672 | 8,941 | 11,125 | 13,836 | 17,164 | 19,011 | 21,812 | 25,026 | 28,034 | 31,045 | 32,931 | 34,376 | 36,152 | 39,435 | 46,202 | 56,966 | 64,306 |
| MFS Returns: Avg Per Return Deduction Claimed [\$] | 27,540 | - | 9,948 | 10,366 | 14,865 | 16,691 | 18,891 | 22,222 | 27,581 | 31,334 | 36,322 | 37,290 | 41,683 | 42,548 | 43,867 | 53,368 | - | - |
| HoH Returns: Avg Per Return Deduction Claimed [\$] | 19,219 | 9,924 | 6,630 | 10,292 | 14,429 | 16,346 | 17,522 | 21,175 | 25,275 | 28,456 | 32,246 | 33,532 | 32,913 | 37,213 | 37,887 | 43,575 | - | - |
| Bailey Settlement Deduction: FAGI Level as a % of Aggregate | 0.28% | 0.07% | 0.28% | 1.00% | 1.65% | 2.16% | 2.52% | 5.55% | 6.28% | 7.07% | 7.42% | 3.64% | 3.67% | 7.05% | 6.91% | 24.43% | 10.55% | 9.48% |

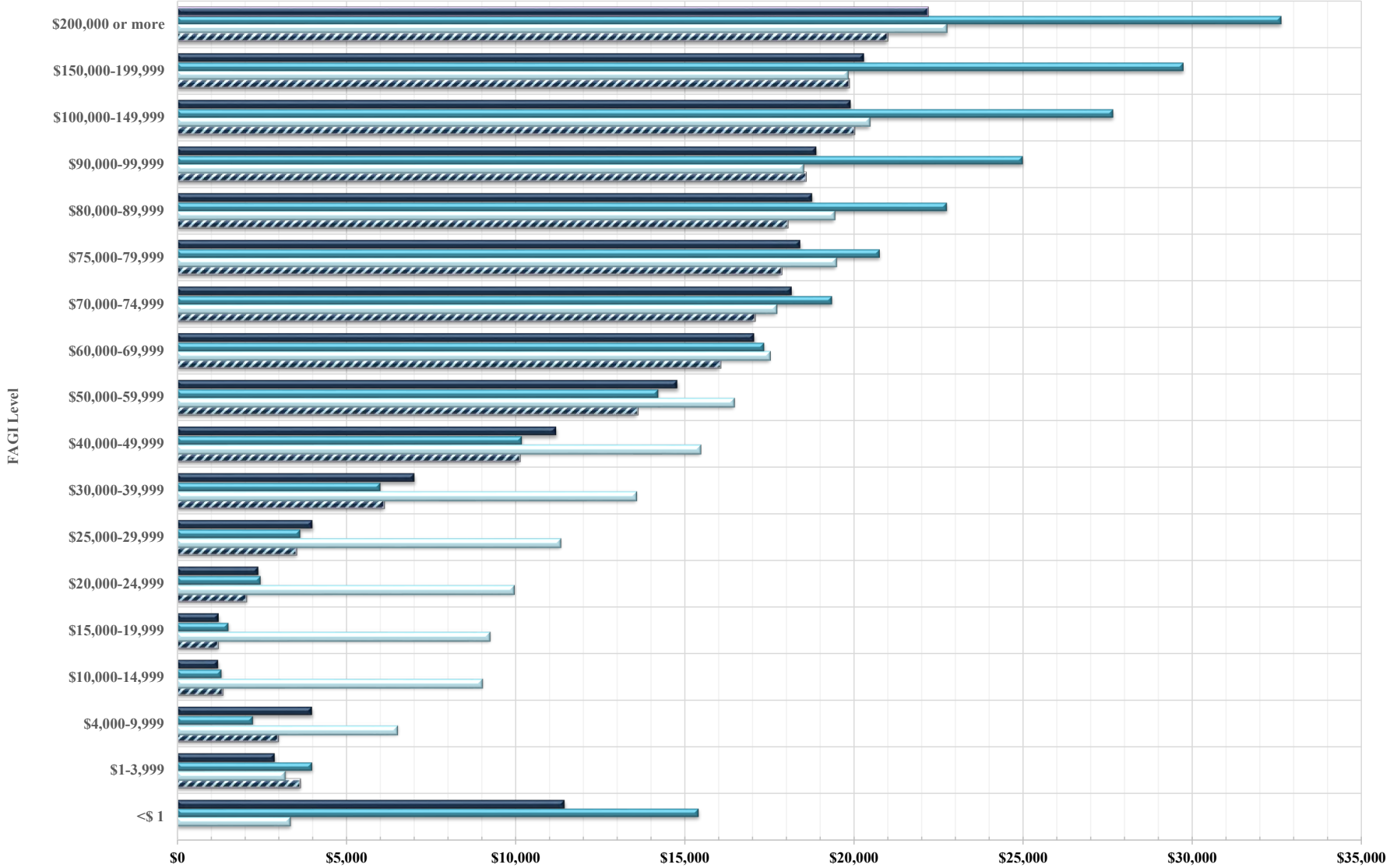
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

†§ 105-153.5(b)(5) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received during the taxable year from one or more State, local, or federal government retirement plans to the extent the amount is exempt from tax pursuant to a court order in settlement of any of the following cases: *Bailey v. State*; *Emory v. State*, or *Patton v. State* provided the amount is included in FAGI reported on Form D-400, line 6.

[-]Disclosure. Value is suppressed and not diagrammed for FAGI levels with low return counts to avoid disclosing information for specific taxpayers.

Exhibit A21. Tax Year 2019 All Returns: Average Per Return Social Security and Railroad Retirement Benefit Deduction Claimed by Filing Status by FAGI

[Average per return derived by dividing the number of returns filed reporting Social Security and Railroad Retirement Benefit deduction† into the corresponding deductible value for the respective filing status and 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 or more |
|---|--------|-----------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|
| ■ S Returns: Avg Per Return Deduction Claimed [\$] | 11,464 | 2,897 | 3,997 | 1,221 | 1,238 | 2,412 | 4,010 | 7,028 | 11,216 | 14,795 | 17,067 | 18,171 | 18,428 | 18,778 | 18,901 | 19,910 | 20,305 | 22,170 |
| ■ MFJ/SS Returns: Avg Per Return Deduction Claimed [\$] | 15,418 | 3,999 | 2,250 | 1,322 | 1,524 | 2,476 | 3,648 | 6,013 | 10,198 | 14,224 | 17,355 | 19,362 | 20,769 | 22,753 | 24,996 | 27,671 | 29,749 | 32,636 |
| ■ MFS Returns: Avg Per Return Deduction Claimed [\$] | 3,335 | 3,186 | 6,496 | 8,998 | 9,226 | 9,942 | 11,311 | 13,547 | 15,443 | 16,432 | 17,490 | 17,683 | 19,442 | 19,397 | 18,474 | 20,437 | 19,788 | 22,741 |
| ■ HoH Returns: Avg Per Return Deduction Claimed [\$] | - | 3,624 | 2,975 | 1,342 | 1,204 | 2,041 | 3,513 | 6,097 | 10,089 | 13,559 | 15,995 | 17,005 | 17,791 | 17,970 | 18,516 | 19,980 | 19,821 | 20,974 |
| SS/RR Deduction: FAGI Level as a % of Aggregate | 0.11% | 0.01% | 0.07% | 0.13% | 0.38% | 0.91% | 1.42% | 3.99% | 5.52% | 7.10% | 7.91% | 3.93% | 3.87% | 7.68% | 7.41% | 24.36% | 9.92% | 11.09% |

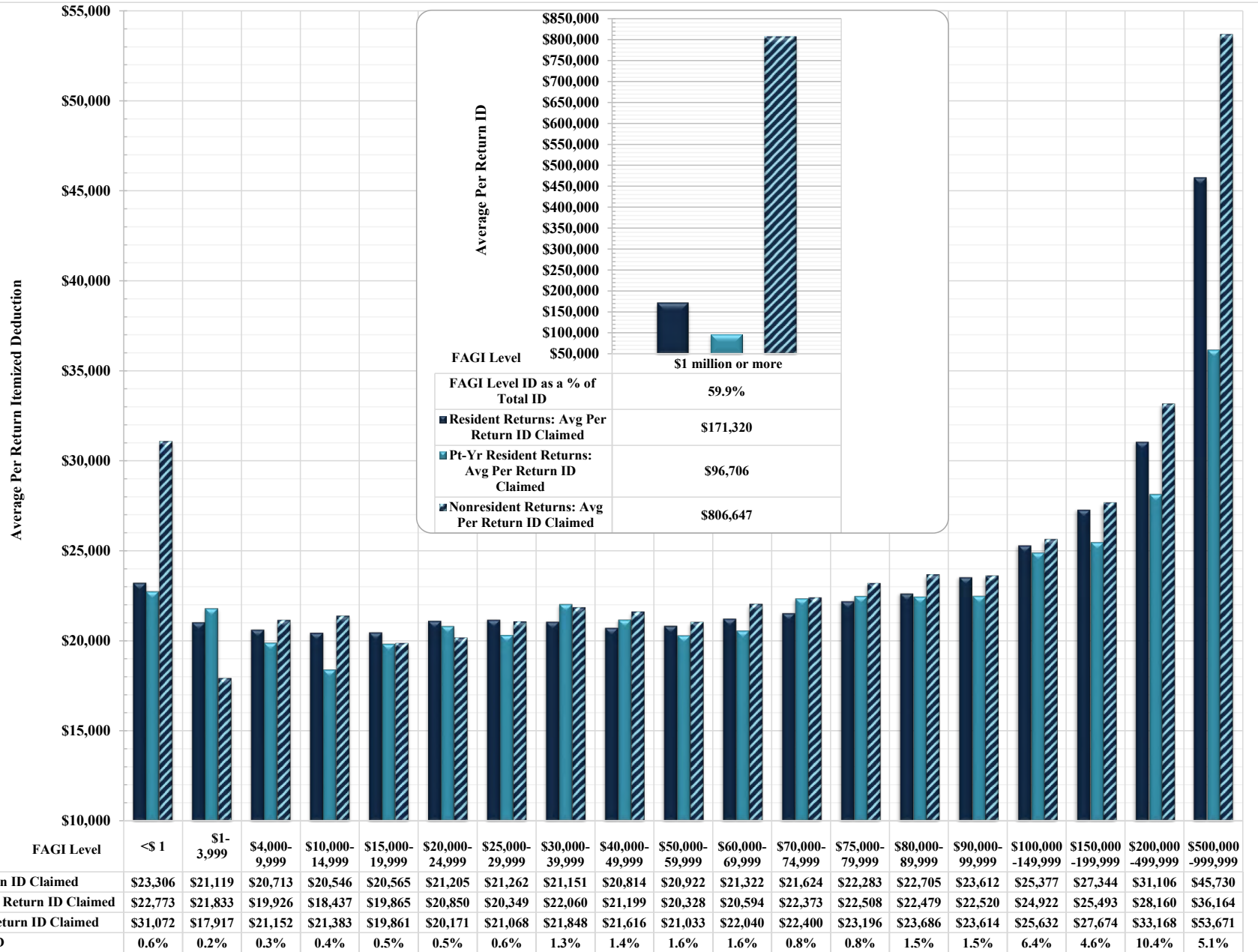
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

†§ 105-153.5(b)(3) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received under Title II of the Social Security Act and for amounts received from retirement annuities or pensions paid under the provisions of the Railroad Retirement Act of 1937 provided the amounts are included in the taxpayer's adjusted gross income on Form D-400, line 6.

[-]Disclosure. Value is suppressed and not diagrammed for FAGI levels with low return counts to avoid disclosing information for specific taxpayers.

Exhibit A22. Tax Year 2019 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]

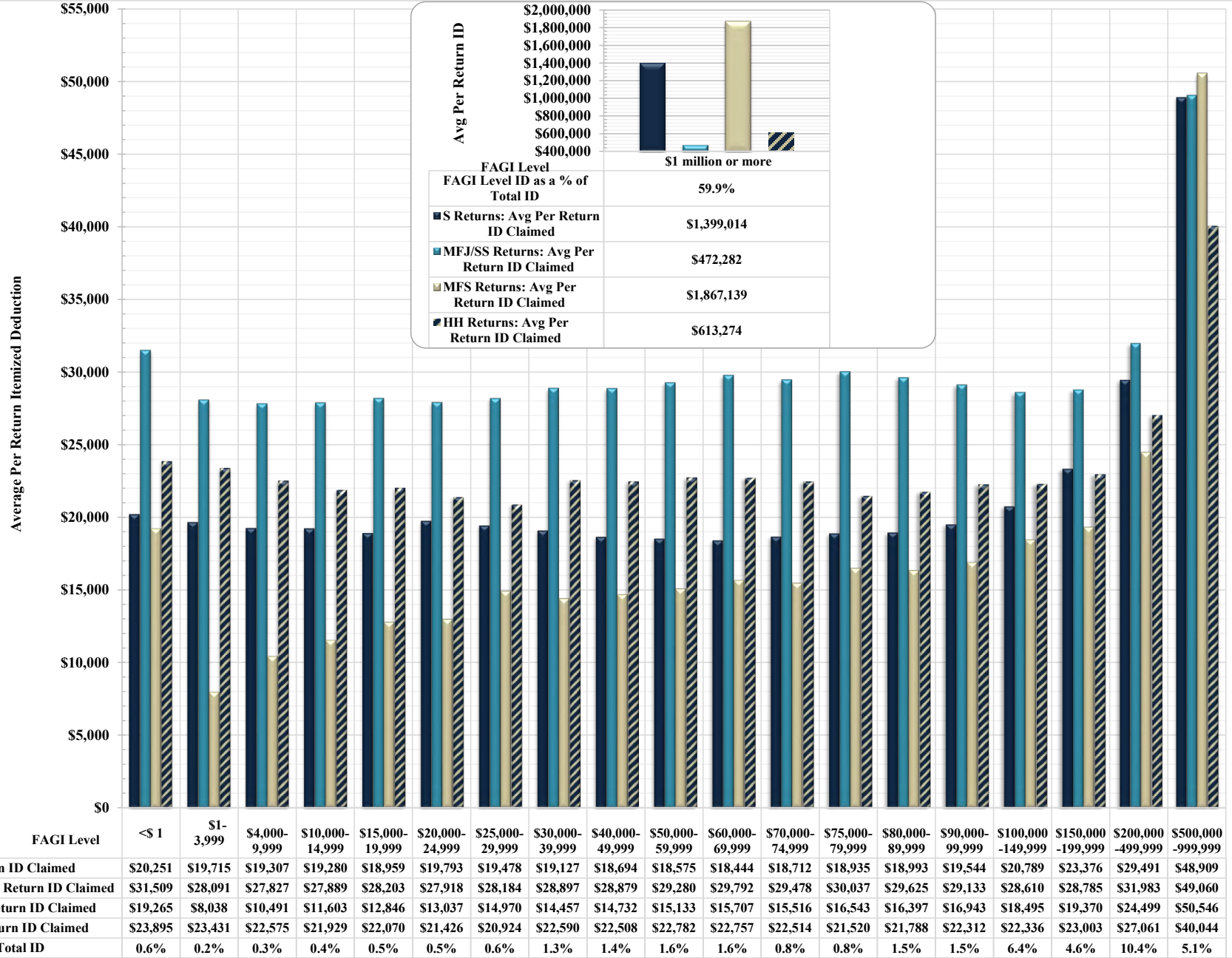


Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; the extract is a composite database consisting 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A23. Tax Year 2019 All Returns: Average Per Return Itemized Deduction [ID] Claimed by FAGI by Filing 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 filing status and FAGI level]



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; 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 chart may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

TABLE B. TAX YEAR 2019 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

| RESIDENT RETURNS | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------|---|---------------|------------------|-------------------|-------------------|---------------|------------|---|-------------------|-------------------|---------------|------------|---------------------------|-------------------|-------------------|-------------|------------|-------------------|-------------------|-------------------|-------------|------------|-------------|-------------------|------------|-------------|
| Combined Filing Statuses | | | | | FILING STATUS | | | | | | | | | | | | | | | | | | | | | | |
| Number of Returns Filed [Resident] | | Net Tax Liability [after application of credits] [\$] | | Single | | | | | Married Filing Jointly/ Surviving Spouse | | | | | Married Filing Separately | | | | | Head of Household | | | | | | | | |
| | | | | Returns Filed | | Net Tax Liability | | | Returns Filed | | Net Tax Liability | | | Returns Filed | | Net Tax Liability | | | Returns Filed | | Net Tax Liability | | | | | | |
| Income Level | Total | | Tax Liability | No Tax Liability | Number of Returns | % of Total | Amount | % of Total | Avg Net Tax | Number of Returns | % of Total | Amount | % of Total | Avg Net Tax | Number of Returns | % of Total | Amount | % of Total | Avg Net Tax | Number of Returns | % of Total | Amount | % of Total | Avg Net Tax | Number of Returns | % of Total | Avg Net Tax |
| | Total | Tax Liability | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 972,505 | - | 972,505 | - | 555,740 | 57.1% | - | - | - | 213,257 | 21.9% | - | - | - | 13,496 | 1.4% | - | - | - | 190,012 | 19.5% | - | - | - | - | - | - |
| \$ 1 - 2,000 | 148,503 | 147,090 | 1,413 | 7,715,788 | 91,470 | 61.6% | 4,738,510 | 61.4% | 52 | 23,761 | 16.0% | 1,243,205 | 16.1% | 52 | 2,261 | 1.5% | 118,506 | 1.5% | 52 | 31,011 | 20.9% | 1,615,567 | 20.9% | 52 | | | |
| 2,001 - 4,000 | 141,827 | 141,391 | 436 | 22,069,967 | 84,537 | 59.6% | 13,088,985 | 59.3% | 155 | 24,247 | 17.1% | 3,799,932 | 17.2% | 157 | 2,429 | 1.7% | 377,599 | 1.7% | 155 | 30,614 | 21.6% | 4,803,451 | 21.8% | 157 | | | |
| 4,001 - 6,000 | 131,275 | 130,886 | 389 | 34,138,218 | 74,603 | 56.8% | 19,344,364 | 56.7% | 259 | 23,991 | 18.3% | 6,245,837 | 18.3% | 260 | 2,342 | 1.8% | 609,783 | 1.8% | 260 | 30,339 | 23.1% | 7,938,234 | 23.3% | 262 | | | |
| 6,001 - 10,000 | 247,505 | 246,695 | 810 | 102,733,009 | 135,318 | 54.7% | 56,027,404 | 54.5% | 414 | 48,529 | 19.6% | 20,197,609 | 19.7% | 416 | 5,369 | 2.2% | 2,238,008 | 2.2% | 417 | 58,289 | 23.6% | 24,269,988 | 23.6% | 416 | | | |
| 10,001 - 10,625 | 35,711 | 35,577 | 134 | 19,143,220 | 20,063 | 56.2% | 10,748,022 | 56.1% | 536 | 7,565 | 21.2% | 4,054,393 | 21.2% | 536 | 862 | 2.4% | 455,898 | 2.4% | 529 | 7,221 | 20.2% | 3,884,907 | 20.3% | 538 | | | |
| 10,626 - 12,750 | 123,708 | 123,277 | 431 | 75,101,973 | 67,222 | 54.3% | 40,769,144 | 54.3% | 606 | 25,482 | 20.6% | 15,490,941 | 20.6% | 608 | 3,120 | 2.5% | 1,888,950 | 2.5% | 605 | 27,884 | 22.5% | 16,952,938 | 22.6% | 608 | | | |
| 12,751 - 15,000 | 127,934 | 127,473 | 461 | 92,280,417 | 69,116 | 54.0% | 49,737,693 | 53.9% | 720 | 25,920 | 20.3% | 18,720,672 | 20.3% | 722 | 3,534 | 2.8% | 2,540,327 | 2.8% | 719 | 29,364 | 23.0% | 21,281,725 | 23.1% | 725 | | | |
| 15,001 - 17,000 | 109,010 | 108,595 | 415 | 90,472,377 | 58,079 | 53.3% | 48,113,104 | 53.2% | 828 | 22,325 | 20.5% | 18,586,799 | 20.5% | 833 | 3,125 | 2.9% | 2,589,688 | 2.9% | 829 | 25,481 | 23.4% | 21,182,786 | 23.4% | 831 | | | |
| 17,001 - 20,000 | 155,852 | 155,283 | 569 | 149,449,579 | 82,495 | 52.9% | 79,007,208 | 52.9% | 958 | 34,738 | 22.3% | 33,385,191 | 22.3% | 961 | 4,935 | 3.2% | 4,730,509 | 3.2% | 959 | 33,684 | 21.6% | 32,326,671 | 21.6% | 960 | | | |
| 20,001 - 21,250 | 62,415 | 62,199 | 216 | 66,746,403 | 33,028 | 52.9% | 35,267,117 | 52.8% | 1,068 | 14,605 | 23.4% | 15,648,893 | 23.4% | 1,071 | 2,074 | 3.3% | 2,219,023 | 3.3% | 1,070 | 12,708 | 20.4% | 13,611,370 | 20.4% | 1,071 | | | |
| 21,251 - 25,000 | 173,163 | 172,494 | 669 | 207,115,578 | 92,346 | 53.3% | 110,353,340 | 53.3% | 1,195 | 42,705 | 24.7% | 51,202,440 | 24.7% | 1,199 | 6,167 | 3.6% | 7,367,529 | 3.6% | 1,195 | 31,945 | 18.4% | 38,192,269 | 18.4% | 1,196 | | | |
| 25,001 - 30,000 | 202,358 | 201,591 | 767 | 287,144,838 | 107,997 | 53.4% | 152,996,533 | 53.3% | 1,417 | 54,887 | 27.1% | 78,128,774 | 27.2% | 1,423 | 7,842 | 3.9% | 11,101,827 | 3.9% | 1,416 | 31,632 | 15.6% | 44,917,704 | 15.6% | 1,420 | | | |
| 30,001 - 40,000 | 328,671 | 327,106 | 1,565 | 588,902,920 | 163,593 | 49.8% | 292,031,106 | 49.6% | 1,785 | 103,063 | 31.4% | 186,078,175 | 31.6% | 1,805 | 13,653 | 4.2% | 24,432,264 | 4.1% | 1,790 | 48,362 | 14.7% | 86,361,375 | 14.7% | 1,786 | | | |
| 40,001 - 50,000 | 252,431 | 250,905 | 1,526 | 581,645,173 | 110,229 | 43.7% | 252,779,894 | 43.5% | 2,293 | 103,124 | 40.9% | 239,160,358 | 41.1% | 2,319 | 10,003 | 4.0% | 22,877,105 | 3.9% | 2,287 | 29,075 | 11.5% | 66,827,816 | 11.5% | 2,298 | | | |
| 50,001 - 60,000 | 189,634 | 188,559 | 1,075 | 533,210,485 | 71,021 | 37.5% | 198,741,756 | 37.3% | 2,798 | 94,041 | 49.6% | 265,727,412 | 49.8% | 2,826 | 6,185 | 3.3% | 17,300,945 | 3.2% | 2,797 | 18,387 | 9.7% | 51,440,372 | 9.6% | 2,798 | | | |
| 60,001 - 75,000 | 217,871 | 216,669 | 1,202 | 749,267,266 | 63,326 | 29.1% | 215,646,171 | 28.8% | 3,405 | 132,904 | 61.0% | 459,970,114 | 61.4% | 3,461 | 5,556 | 2.6% | 18,888,271 | 2.5% | 3,400 | 16,085 | 7.4% | 54,762,710 | 7.3% | 3,405 | | | |
| 75,001 - 80,000 | 56,524 | 56,222 | 302 | 224,136,879 | 13,950 | 24.7% | 55,092,851 | 24.6% | 3,949 | 37,844 | 67.0% | 150,323,838 | 67.1% | 3,972 | 1,296 | 2.3% | 3,088,972 | 2.3% | 3,927 | 3,434 | 6.1% | 13,631,218 | 6.1% | 3,969 | | | |
| 80,001 - 100,000 | 184,804 | 183,979 | 825 | 844,427,697 | 37,131 | 20.1% | 168,058,176 | 19.9% | 4,526 | 135,149 | 73.1% | 619,510,223 | 73.4% | 4,584 | 3,397 | 1.8% | 15,341,928 | 1.8% | 4,516 | 9,127 | 4.9% | 41,517,370 | 4.9% | 4,549 | | | |
| 100,001 - 120,000 | 124,763 | 124,258 | 505 | 697,781,516 | 19,731 | 15.8% | 109,595,831 | 15.7% | 5,554 | 98,183 | 78.7% | 550,108,949 | 78.8% | 5,603 | 1,911 | 1.5% | 10,534,317 | 1.5% | 5,512 | 4,938 | 4.0% | 27,542,874 | 3.9% | 5,578 | | | |
| 120,001 - 160,000 | 145,366 | 144,893 | 473 | 1,022,015,984 | 18,829 | 13.0% | 130,677,950 | 12.8% | 6,940 | 120,187 | 82.7% | 846,948,861 | 82.9% | 7,047 | 1,664 | 1.1% | 11,505,658 | 1.1% | 6,914 | 4,686 | 3.2% | 32,883,515 | 3.2% | 7,017 | | | |
| 160,001 - 200,000 | 76,730 | 76,534 | 196 | 696,239,424 | 8,159 | 10.6% | 72,920,048 | 10.5% | 8,937 | 65,754 | 85.7% | 597,829,189 | 85.9% | 9,092 | 750 | 1.0% | 6,656,174 | 1.0% | 8,875 | 2,067 | 2.7% | 18,834,013 | 2.7% | 9,112 | | | |
| 200,001 or more | 165,339 | 164,813 | 526 | 4,031,382,285 | 14,843 | 9.0% | 354,661,963 | 8.8% | 23,894 | 145,410 | 87.9% | 3,545,338,882 | 87.9% | 24,382 | 1,403 | 0.8% | 42,634,770 | 1.1% | 30,388 | 3,683 | 2.2% | 88,746,670 | 2.2% | 24,096 | | | |
| TOTAL | 4,373,899 | 3,386,489 | 987,410 | 11,123,120,996 | 1,992,826 | 45.6% | 2,470,397,170 | 22.2% | 1,240 | 1,597,671 | 36.5% | 7,727,700,232 | 69.5% | 4,837 | 103,374 | 2.4% | 211,498,051 | 1.9% | 2,046 | 680,028 | 15.5% | 713,525,543 | 6.4% | 1,049 | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 58,924 | 1,229 | 57,695 | 10,820,519 | 36,676 | 62.2% | 2,596,430 | 24.0% | 71 | 17,115 | 29.0% | 7,424,249 | 68.6% | 434 | 1,886 | 3.2% | 580,968 | 5.4% | 308 | 3,247 | 5.5% | 218,872 | 2.0% | 67 | | | |
| \$ 1 - 3,999 | 200,636 | 674 | 199,962 | 752,767 | 172,687 | 86.1% | 267,390 | 35.5% | 2 | 15,121 | 7.5% | 380,773 | 50.6% | 25 | 2,675 | 1.3% | 93,824 | 12.5% | 35 | 10,153 | 5.1% | 10,780 | 1.4% | 1 | | | |
| 4,000 - 9,999 | 352,104 | 1,639 | 350,465 | 940,689 | 278,915 | 79.2% | 445,123 | 47.3% | 2 | 28,337 | 8.0% | 392,692 | 41.7% | 14 | 5,048 | 1.4% | 65,690 | 7.0% | 13 | 39,804 | 11.3% | 37,184 | 4.0% | 1 | | | |
| 10,000 - 14,999 | 332,960 | 199,039 | 133,921 | 25,622,837 | 215,514 | 64.7% | 24,629,859 | 96.1% | 114 | 34,827 | 10.5% | 304,450 | 1.2% | 9 | 5,288 | 1.6% | 612,834 | 2.4% | 116 | 77,331 | 23.2% | 75,694 | 0.3% | 1 | | | |
| 15,000 - 19,999 | 301,585 | 199,352 | 102,233 | 65,652,843 | 169,561 | 56.2% | 59,997,916 | 91.4% | 354 | 41,444 | 13.7% | 392,242 | 0.6% | 9 | 6,100 | 2.0% | 2,021,643 | 3.1% | 331 | 84,480 | 28.0% | 3,241,042 | 4.9% | 38 | | | |
| 20,000 - 24,999 | 286,001 | 251,426 | 34,575 | 117,745,779 | 153,707 | 53.7% | 91,929,493 | 78.1% | 598 | 46,751 | 16.3% | 3,223,336 | 2.7% | 69 | 7,408 | 2.6% | 4,234,869 | 3.6% | 572 | 78,135 | 27.3% | 18,358,081 | 15.6% | 235 | | | |
| 25,000 - 29,999 | 272,056 | 256,782 | 15,274 | 171,584,283 | 140,008 | 51.5% | 117,042,775 | 68.2% | 836 | 49,219 | 18.1% | 11,212,267 | 6.5% | 228 | 8,171 | 3.0% | 6,624,020 | 3.9% | 811 | 74,658 | 27.4% | 36,705,221 | 21.4% | 492 | | | |
| 30,000 - 39,999 | 470,742 | 450,600 | 20,142 | 456,449,581 | 234,246 | 49.8% | 277,401,484 | 60.8% | 1,184 | 101,387 | 21.5% | 54,462,880 | 11.9% | 537 | 16,816 | 3.6% | 19,725,087 | 4.3% | 1,173 | 118,293 | 25.1% | 104,860,130 | 23.0% | 886 | | | |
| 40,000 - 49,999 | 356,333 | 339,821 | 16,512 | 498,377,918 | 171,207 | 48.0% | 277,376,692 | 55.7% | 1,620 | 101,417 | 28.5% | 100,393,025 | 20.1% | 990 | 14,595 | 4.1% | 24,014,315 | 4.8% | 1,645 | 69,114 | 19.4% | 96,593,886 | 19.4% | 1,398 | | | |
| 50,000 - 59,999 | 277,771 | 263,952 | 14,179 | 495,797,397 | 121,855 | 43.9% | 246,093,980 | 49.6% | 2,020 | 103,058 | 37.1% | 146,911,180 | 29.6% | 1,426 | 10,809 | 3.9% | 22,837,787 | 4.6% | 2,113 | 42,049 | 15.1% | 79,954,450 | 16.1% | 1,901 | | | |
| 60,000 - 69,999 | 222,928 | 211,876 | 11,052 | 482,745,133 | 83,826 | 37.6% | 201,367,978 | 41.7% | 2,402 | 105,912 | 47.5% | 200,302,642 | 41.5% | 1,891 | 6,815 | 3.1% | 17,554,237 | 3.6% | 2,576 | 26,375 | 11.8% | 63,520,276 | 13.2% | 2,408 | | | |
| 70,000 - 74,999 | 94,653 | 90,246 | 4,407 | 232,437,033 | 30,716 | 32.5% | 83,174,842 | 35.8% | 2,708 | 52,296 | 55.3% | 116,526,773 | 50.1% | 2,228 | 2,434 | 2.6% | 7,116,732 | 3.1% | 2,924 | 9,207 | 9.7% | 25,618,686 | 11.0% | 2,783 | | | |
| 75,000 - | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Exhibit B.1 Tax Year 2019: Distribution of Number of Returns Filed By Resident Taxpayers By Filing Status By FGI Level

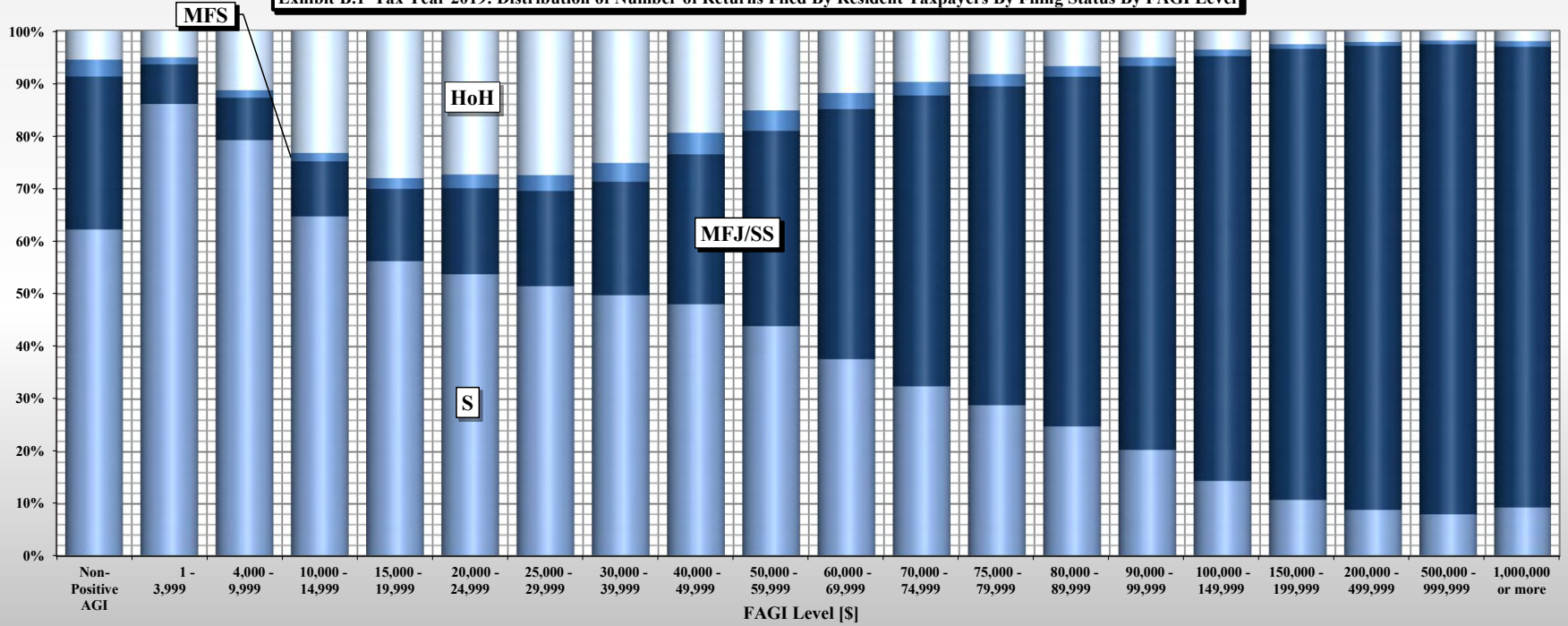


Exhibit B.2 Tax Year 2019: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By FGI Level

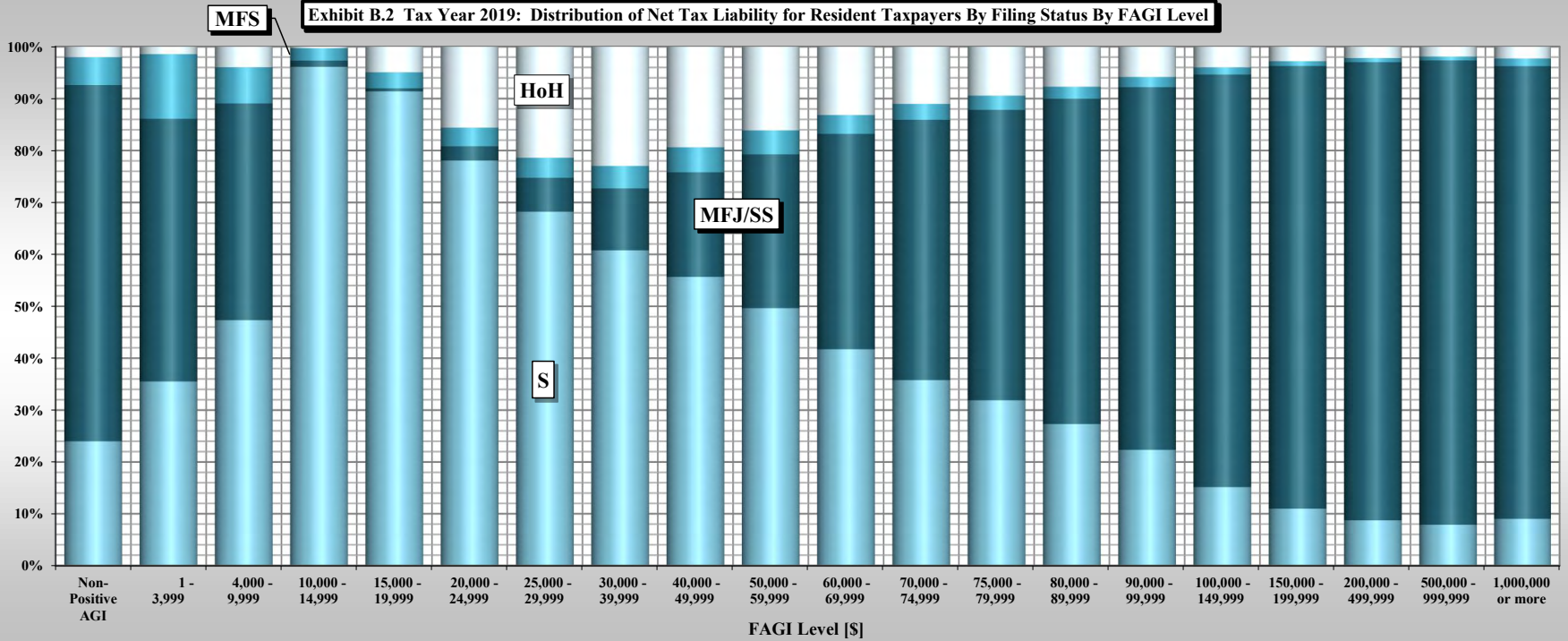


TABLE 1. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

| Income Level | Number of Returns Filed: | D-400 Filing Functional Statistics: | | | | | | | | | | Modifications to Federal AGI: | | | | Computed NC Taxable Income | | | | Tax Liability | | | | | |
|--|--------------------------|-------------------------------------|---------------------|-------------------------|--|--|--------------------------------|---|--|--|-----------------------|---|--|--------------------------------------|--------------------------------|-----------------------------------|--------------------------|--------------------------------|------------------------------------|-------------------------|---------------------------|-------------|----------------|--------|--------|
| | | Balance Tax Due | | Overpayment | | Federal AGI [includes returns with deficit] (\$) | Average Federal AGI Value (\$) | Additions [§ 105-153.5(c),(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††: | | [includes returns with deficit] | | | | Computed Gross Tax Liability (\$) | Total Credits Taken (\$) | Net Tax Liability | | | | | | | |
| | | [Com-bined Filing Statuses] | [No Tax Lia-bility] | Number of Returns Filed | [Net Tax] > Pre-payments [Amount] (\$) | | | Number of Returns Filed | [Net Tax] < Pre-payments [Amount] (\$) | Standard Deduction | Itemized Deductions | [before part-year/nonresident taxable percentage] (%) | [after part-year/nonresident taxable percentage] (%) | Average NC Taxable Income Value (\$) | Effective Taxable % Factor (%) | | | NCIT as a % of Federal AGI (%) | after application of credits] (\$) | Average per Return (\$) | Effective Tax Rate††† (%) | | | | |
| | | | | | | | | Number of Returns Filed | Deduction Amount (\$) | Number of Returns Filed†† | Deduction Amount (\$) | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 1,117,265 | 1,117,265 | 1,258 | 70,730 | 644,160 | 183,533,214 | 62,300,557,330 | 55,762 | 6,277,796,251 | 8,325,728,187 | 1,060,577,000 | 1,031,722 | 13,681,780,000 | 85,543 | 8,943,484,466 | 36,566,783,928 | (9,948,017,122) | (8,904) | -27.2% | 58.7% | - | - | - | - | |
| \$ 1 - 2,000 | 221,974 | 2,327 | 73,466 | 2,856,917 | 144,907 | 37,834,707 | 16,801,156,725 | 75,690 | 272,881,672 | 617,961,787 | 181,338,000 | 204,537 | 2,657,525,000 | 17,437 | 879,201,189 | 12,738,012,421 | 209,599,797 | 944 | 1.6% | 75.8% | 11,004,120 | 62,828 | 10,941,292 | 49 | 5.22% |
| 2,001 - 4,000 | 181,490 | 556 | 61,438 | 6,747,289 | 118,853 | 32,895,436 | 11,950,737,094 | 65,848 | 200,216,610 | 485,796,281 | 156,359,500 | 170,626 | 2,219,670,000 | 10,864 | 627,858,688 | 8,661,269,235 | 540,234,165 | 2,977 | 6.2% | 72.5% | 28,362,659 | 210,745 | 28,151,914 | 155 | 5.21% |
| 4,001 - 6,000 | 160,031 | 455 | 54,775 | 8,989,970 | 104,281 | 30,743,789 | 9,539,351,042 | 59,609 | 260,252,660 | 446,605,725 | 146,094,500 | 151,246 | 1,989,065,000 | 8,785 | 527,529,736 | 6,690,308,741 | 797,983,357 | 4,986 | 11.9% | 70.1% | 41,894,250 | 305,058 | 41,589,192 | 260 | 5.21% |
| 6,001 - 10,000 | 289,030 | 903 | 101,602 | 22,883,080 | 185,633 | 59,143,159 | 16,228,688,391 | 56,147 | 195,928,699 | 800,644,089 | 265,269,500 | 274,120 | 3,633,675,000 | 14,910 | 715,458,725 | 11,008,939,776 | 2,301,226,098 | 7,962 | 20.9% | 67.8% | 120,814,922 | 1,004,321 | 119,810,601 | 415 | 5.21% |
| 10,001 - 12,750 | 181,339 | 612 | 65,775 | 18,254,354 | 114,337 | 35,375,897 | 10,561,895,883 | 58,244 | 117,043,474 | 564,948,588 | 147,706,000 | 172,489 | 2,290,080,000 | 8,850 | 552,594,179 | 7,123,610,590 | 2,061,723,517 | 11,369 | 28.9% | 67.4% | 108,240,818 | 1,009,098 | 107,231,720 | 591 | 5.20% |
| 12,751 - 15,000 | 143,619 | 493 | 52,348 | 16,097,984 | 90,332 | 28,038,445 | 8,584,973,109 | 59,776 | 97,697,300 | 471,037,750 | 111,923,500 | 136,571 | 1,813,260,000 | 7,048 | 355,897,659 | 5,930,551,500 | 1,993,635,628 | 13,880 | 33.6% | 69.1% | 104,655,883 | 1,027,400 | 103,628,483 | 722 | 5.20% |
| 15,001 - 17,000 | 121,504 | 433 | 44,761 | 14,729,845 | 75,969 | 24,090,347 | 6,675,394,151 | 54,940 | 51,403,071 | 396,769,534 | 91,190,000 | 115,447 | 1,538,560,000 | 6,057 | 253,099,153 | 4,447,178,535 | 1,943,740,641 | 15,997 | 43.7% | 66.6% | 102,046,825 | 1,137,671 | 100,909,154 | 831 | 5.19% |
| 17,001 - 20,000 | 172,542 | 607 | 63,663 | 22,374,096 | 107,705 | 34,851,671 | 9,953,928,134 | 57,690 | 131,704,890 | 601,666,160 | 127,130,000 | 163,768 | 2,196,575,000 | 8,774 | 395,414,949 | 6,764,846,915 | 3,189,214,995 | 18,484 | 47.1% | 68.0% | 167,433,633 | 1,891,671 | 165,541,962 | 959 | 5.19% |
| 20,001 - 21,250 | 68,803 | 226 | 25,266 | 9,313,612 | 43,031 | 13,962,052 | 3,850,752,197 | 55,968 | 38,536,063 | 250,360,287 | 49,396,000 | 65,240 | 878,610,000 | 3,563 | 138,756,228 | 2,572,165,745 | 1,418,930,910 | 20,623 | 55.2% | 66.8% | 74,494,034 | 862,108 | 73,631,926 | 1,070 | 5.19% |
| 21,251 - 25,000 | 190,385 | 696 | 70,933 | 27,691,861 | 118,160 | 38,777,691 | 12,170,965,847 | 63,928 | 175,531,598 | 742,800,866 | 131,856,000 | 180,107 | 2,433,860,000 | 10,278 | 546,581,092 | 8,491,370,267 | 4,396,739,678 | 23,094 | 51.8% | 69.8% | 230,829,445 | 2,949,077 | 227,880,368 | 1,197 | 5.18% |
| 25,001 - 30,000 | 221,664 | 802 | 83,299 | 34,907,809 | 136,967 | 46,060,885 | 14,423,702,429 | 65,870 | 121,276,935 | 965,208,871 | 134,799,500 | 208,388 | 2,840,920,000 | 13,276 | 457,284,480 | 10,146,766,513 | 6,081,888,399 | 27,437 | 59.9% | 70.3% | 319,299,574 | 4,531,734 | 314,767,840 | 1,420 | 5.18% |
| 30,001 - 40,000 | 358,606 | 1,619 | 137,408 | 64,481,128 | 218,795 | 76,785,300 | 27,387,865,194 | 76,373 | 241,181,739 | 1,708,745,658 | 194,722,000 | 333,613 | 4,679,970,000 | 24,993 | 1,125,506,684 | 19,920,102,591 | 12,462,315,384 | 34,752 | 62.6% | 72.7% | 654,272,106 | 11,098,491 | 643,173,615 | 1,794 | 5.16% |
| 40,001 - 50,000 | 274,110 | 1,559 | 105,584 | 58,095,684 | 166,498 | 64,155,296 | 23,857,113,781 | 87,035 | 189,702,904 | 1,401,469,541 | 139,315,500 | 250,285 | 3,722,430,000 | 23,825 | 895,116,702 | 17,888,484,942 | 12,270,532,697 | 44,765 | 68.6% | 75.0% | 644,203,465 | 11,929,394 | 632,274,071 | 2,370 | 5.15% |
| 50,001 - 60,000 | 205,337 | 1,107 | 79,976 | 50,076,427 | 123,884 | 52,954,577 | 20,985,677,249 | 102,201 | 192,677,908 | 1,083,775,821 | 98,145,000 | 183,920 | 2,888,755,000 | 21,417 | 844,240,501 | 16,263,438,834 | 11,241,042,004 | 54,744 | 69.1% | 77.5% | 590,154,843 | 12,056,139 | 578,098,704 | 2,815 | 5.14% |
| 60,001 - 75,000 | 234,615 | 1,239 | 95,736 | 67,602,470 | 137,270 | 66,578,221 | 26,101,147,773 | 111,251 | 383,423,775 | 1,208,630,809 | 99,913,500 | 206,338 | 3,465,300,000 | 28,277 | 910,768,653 | 20,799,958,586 | 15,737,643,556 | 67,079 | 75.7% | 79.7% | 826,226,310 | 18,445,799 | 807,780,511 | 3,443 | 5.13% |
| 75,001 - 80,000 | 60,872 | 308 | 25,437 | 19,971,663 | 35,021 | 17,632,580 | 7,593,401,786 | 124,738 | 50,683,182 | 321,328,658 | 19,837,000 | 52,552 | 912,320,000 | 8,320 | 304,271,316 | 6,085,967,994 | 4,712,389,245 | 77,415 | 77.4% | 80.2% | 247,400,448 | 5,694,166 | 241,706,282 | 3,971 | 5.13% |
| 80,001 - 100,000 | 197,720 | 844 | 85,202 | 72,576,630 | 111,314 | 61,461,363 | 27,998,492,604 | 141,607 | 305,450,893 | 1,035,858,271 | 47,148,500 | 167,597 | 3,006,475,000 | 30,123 | 1,070,765,193 | 23,143,696,532 | 17,642,665,632 | 89,231 | 76.2% | 82.7% | 926,240,173 | 21,707,419 | 904,532,754 | 4,575 | 5.13% |
| 100,001 - 120,000 | 133,111 | 515 | 59,470 | 60,083,201 | 72,830 | 46,198,725 | 21,563,043,893 | 161,993 | 205,819,310 | 742,571,088 | 874,500 | 108,402 | 1,999,020,000 | 24,709 | 724,829,932 | 18,301,569,683 | 14,555,379,464 | 109,348 | 79.5% | 84.9% | 764,157,695 | 18,836,627 | 745,321,068 | 5,599 | 5.12% |
| 120,001 - 160,000 | 154,982 | 489 | 71,320 | 92,007,283 | 82,705 | 67,929,417 | 30,786,693,744 | 198,647 | 467,522,258 | 868,452,299 | 616,500 | 117,638 | 2,206,020,000 | 37,344 | 1,306,927,287 | 26,872,199,917 | 21,345,032,133 | 137,726 | 79.4% | 87.3% | 1,120,614,368 | 29,588,742 | 1,091,025,626 | 7,040 | 5.11% |
| 160,001 - 200,000 | 81,773 | 206 | 38,031 | 66,558,080 | 43,273 | 45,246,411 | 21,392,935,889 | 261,614 | 535,405,389 | 1,715,208,049 | 271,000 | 55,985 | 1,063,750,000 | 25,788 | 1,149,661,328 | 18,999,450,641 | 14,561,040,497 | 178,067 | 76.6% | 88.8% | 764,454,742 | 21,498,540 | 742,956,292 | 9,086 | 5.10% |
| 200,001 or more | 176,881 | 544 | 83,087 | 55,198,297 | 92,219 | 454,289,568 | 141,274,324,441 | 798,697 | 9,290,218,937 | 47,733,644,602 | 807,500 | 87,736 | 1,671,615,000 | 89,145 | 8,273,258,319 | 135,845,217,957 | 89,980,020,863 | 508,704 | 66.2% | 96.2% | 4,723,951,412 | 327,671,631 | 4,396,279,781 | 24,854 | 4.89% |
| TOTAL | 4,947,653 | 1,133,805 | 1,479,835 | 1,287,567,808 | 2,968,644 | 1,518,628,748 | 531,981,810,385 | 107,522 | 19,802,355,518 | 28,529,242,140 | 3,205,290,500 | 4,438,327 | 63,789,235,000 | 509,326 | 30,998,506,459 | 425,261,891,803 | 229,494,761,539 | 62,511 | 54.0% | 79.9% | 12,570,751,725 | 493,518,569 | 12,077,233,156 | 2,441 | 5.04% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 70,570 | 69,019 | 970 | 6,320,852 | 15,476 | 38,150,398 | (18,371,997,872) | (260,337) | 5,793,996,234 | 838,580,005 | 20,935,000 | 50,908 | 693,305,000 | 19,662 | 178,486,765 | (14,309,308,408) | (3,018,196,067) | (42,769) | 21.1% | 77.9% | 17,373,219 | 1,815,572 | 15,557,647 | 220 | -0.08% |
| \$ 1 - 3,999 | 215,469 | 214,070 | 1,078 | 574,023 | 105,646 | 7,065,322 | 461,028,616 | 2,140 | 29,871,054 | 15,589,637 | 45,972,500 | 3,904 | 55,168,223 | 3,904 | 55,168,223 | (1,948,605,690) | (1,900,151,511) | (8,819) | 97.5% | -422.7% | 848,613 | 2,095 | 846,518 | 4 | 0.18% |
| 4,000 - 9,999 | 383,836 | 381,381 | 1,785 | 647,021 | 280,089 | 35,808,522 | 2,703,650,998 | 7,040 | 41,702,799 | 45,129,550 | 181,360,000 | 217,690 | 4,278,975,000 | 6,146 | 106,172,477 | (1,860,283,230) | (1,810,400,643) | (4,717) | 97.0% | -62.0% | 1,222,964 | 14,909 | 1,208,055 | 3 | 0.04% |
| 10,000 - 14,999 | 361,933 | 143,966 | 67,379 | 6,843,972 | 239,603 | 45,719,756 | 4,515,902,239 | 12,477 | 50,834,309 | 118,516,393 | 338,937,500 | 354,890 | 3,103,560,000 | 7,344 | 137,103,930 | (338,381,275) | (350,772,977) | (969) | 103.7% | -7.5% | 27,837,482 | 263,205 | 27,574,277 | 70 | 0.61% |
| 15,000 - 19,999 | 328,712 | 110,524 | 79,905 | 14,041,056 | 211,318 | 51,461,363 | 5,793,996,234 | 12,456 | 32,031,879 | 194,000,575 | 393,642,500 | 320,930 | 4,083,425,000 | 7,282 | 103,205,629 | 951,648,953 | 889,239,741 | 2,705 | 93.4% | 16.6% | 70,321,321 | 670,205 | 69,651,116 | 212 | 1.21% |
| 20,000 - 24,999 | 312,302 | 39,537 | 94,269 | 20,325,025 | 199,412 | 56,605,120 | 7,024,996,201 | 22,494 | 58,943,264 | 303,169,264 | 344,461,000 | 304,104 | 3,939,625,000 | 8,198 | 161,190,718 | 2,335,493,483 | 2,191,234,381 | 7,016 | 93.8% | 33.2% | 125,666,938 | 1,259,671 | 124,407,267 | 398 | 1.77% |
| 25,000 - 29,999 | 297,119 | 18,834 | 98,061 | 25,394,212 | 186,620 | 55,346,722 | 8,163,118,232 | 27,474 | 39,721,596 | 397,211,189 | 334,541,500 | 288,139 | 3,789,080,000 | 8,980 | 179,251,331 | 3,333,565,771 | 11,220 | 95.2% | 42.9% | 182,819,936 | 2,080,747 | 180,738,689 | 608 | 2.21% | |

TABLE 1A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION

| 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: Standard Deduction††† | | | | | Computed NC Taxable Income (includes returns with deficit) | | | | | Tax Liability | | | | | | |
|---|--------------------------|------------------|---|-------------------------------------|-------------------------|-------------------------------------|---|-------------------------------|--|----------------------|---------------|-----------------------------|-------------------------------|--|---|--|-------------------------------------|-------------------------|--------------------------------|----------------------------------|-------------------------|------------------------------------|------------------------|---------------------------|----------------------|
| | Tax Liability | No Tax Liability | Number of Returns Filed | [Net Tax > Pre-payments] Amount [S] | Number of Returns Filed | [Net Tax < Pre-payments] Amount [S] | | | Child Deduction [S] | Other Deductions [S] | Additions [S] | % of All Returns Filled [S] | Standard Deduction Amount [S] | Average SD [S] | [before part-year/nonresident taxable percentage] [S] | [after part-year/nonresident taxable percentage] [S] | Average NC Taxable Income Value [S] | Effective Taxable % [S] | NCTI as a % of Federal AGI [S] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | Average per Return [S] | Effective Tax Rate††† [%] | |
| | | | | | | | [105-153.5(c),(2)]: [105-153.6] | | | | | | | | | | | | | | | | | | [105-153.5(a)(1)]††† |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | - | 1,031,722 | 1,131 | 61,094 | 613,566 | 138,235,318 | 12,114,886,216 | 11,742 | 1,695,621,126 | 4,989,738,934 | 1,047,035,000 | 1,031,722 | 92.3% | 13,681,780,000 | 13,261 | (5,908,046,592) | (8,390,134,074) | (8,132) | 142.0% | -48.8% | - | - | - | - | |
| S 1 - 2,000 | 202,403 | 2,134 | 66,442 | 2,592,495 | 135,302 | 34,297,461 | 7,222,437,638 | 35,311 | 86,631,567 | 394,044,817 | 179,413,500 | 204,357 | 92.1% | 2,657,525,000 | 12,993 | 4,078,085,888 | 194,516,971 | 951 | 4.8% | 56.5% | 59,023 | 10,153,244 | 50 | 5.22% | |
| 2,001 - 4,000 | 170,105 | 521 | 57,012 | 6,211,524 | 112,557 | 30,112,481 | 5,358,148,505 | 31,403 | 66,627,773 | 339,610,399 | 155,168,500 | 170,626 | 94.0% | 2,219,670,000 | 13,009 | 2,710,327,379 | 508,189,760 | 2,978 | 18.8% | 50.6% | 26,680,280 | 199,692 | 26,480,588 | 155 | 5.21% |
| 4,001 - 6,000 | 150,810 | 436 | 51,225 | 8,274,871 | 99,134 | 27,698,340 | 4,799,363,925 | 31,732 | 50,327,026 | 313,718,056 | 144,803,500 | 151,246 | 94.5% | 1,989,065,000 | 13,151 | 2,402,104,395 | 754,187,586 | 4,986 | 31.4% | 50.1% | 39,594,977 | 291,827 | 39,303,150 | 260 | 5.21% |
| 6,001 - 10,000 | 273,260 | 860 | 95,865 | 21,173,345 | 176,608 | 53,200,002 | 9,101,851,230 | 33,204 | 65,317,326 | 601,107,051 | 262,760,000 | 274,120 | 94.8% | 3,633,675,000 | 13,256 | 4,669,626,505 | 2,183,053,436 | 7,964 | 46.8% | 51.3% | 114,610,843 | 949,422 | 113,661,421 | 415 | 5.21% |
| 10,001 - 12,750 | 171,919 | 570 | 62,645 | 16,961,084 | 108,887 | 31,733,375 | 6,015,124,977 | 34,873 | 29,890,451 | 417,684,708 | 146,053,000 | 172,489 | 95.1% | 2,290,080,000 | 13,277 | 3,191,197,720 | 1,961,189,573 | 11,370 | 61.5% | 53.1% | 102,962,695 | 948,601 | 102,014,094 | 591 | 5.20% |
| 12,751 - 15,000 | 136,098 | 473 | 49,809 | 14,925,643 | 85,876 | 24,710,619 | 5,034,235,469 | 36,862 | 25,204,758 | 343,857,244 | 110,474,000 | 136,571 | 95.1% | 1,813,260,000 | 13,272 | 2,791,848,983 | 1,895,819,036 | 13,882 | 67.9% | 55.5% | 99,530,971 | 967,756 | 98,561,215 | 722 | 5.20% |
| 15,001 - 17,000 | 115,036 | 411 | 42,649 | 13,652,526 | 72,081 | 21,099,101 | 4,355,687,931 | 37,729 | 16,719,820 | 310,428,705 | 89,914,500 | 115,447 | 95.0% | 1,538,500,000 | 13,327 | 2,433,504,546 | 1,846,739,278 | 15,996 | 75.9% | 55.9% | 96,954,221 | 1,072,176 | 95,882,045 | 831 | 5.19% |
| 17,001 - 20,000 | 163,189 | 579 | 60,575 | 20,643,225 | 102,800 | 30,777,852 | 6,743,586,718 | 41,178 | 31,052,450 | 473,561,049 | 125,183,500 | 163,768 | 94.9% | 2,196,575,000 | 13,413 | 3,979,319,619 | 3,026,966,855 | 18,483 | 76.1% | 59.0% | 158,915,568 | 1,789,870 | 157,125,698 | 959 | 5.19% |
| 20,001 - 21,250 | 65,027 | 213 | 24,038 | 8,578,958 | 40,715 | 12,154,902 | 2,757,995,129 | 42,275 | 9,483,067 | 200,120,250 | 48,500,000 | 65,240 | 94.8% | 878,610,000 | 13,467 | 1,640,242,946 | 1,345,425,775 | 20,623 | 82.0% | 59.5% | 70,635,033 | 818,194 | 69,816,839 | 1,070 | 5.19% |
| 21,251 - 25,000 | 179,443 | 664 | 67,371 | 25,427,545 | 111,516 | 33,477,078 | 8,153,059,668 | 45,268 | 40,503,532 | 591,746,509 | 129,264,000 | 180,107 | 94.6% | 2,433,860,000 | 13,513 | 5,038,692,691 | 4,159,009,589 | 23,092 | 82.5% | 61.8% | 218,348,634 | 2,803,694 | 215,544,940 | 1,197 | 5.18% |
| 25,001 - 30,000 | 207,620 | 768 | 78,567 | 31,692,911 | 128,504 | 39,128,706 | 10,357,475,417 | 49,703 | 34,409,028 | 763,727,874 | 131,760,000 | 208,388 | 94.0% | 2,840,920,000 | 13,633 | 6,655,476,571 | 5,717,087,224 | 27,435 | 85.9% | 64.3% | 300,147,454 | 4,266,943 | 295,880,514 | 1,420 | 5.18% |
| 30,001 - 40,000 | 332,108 | 1,505 | 128,754 | 57,940,401 | 202,617 | 64,556,320 | 19,257,409,846 | 57,724 | 83,341,073 | 1,349,609,991 | 189,234,500 | 333,613 | 93.0% | 4,679,970,000 | 14,028 | 13,121,936,428 | 11,589,002,294 | 34,738 | 88.3% | 68.1% | 608,423,117 | 10,333,586 | 598,089,531 | 1,793 | 5.16% |
| 40,001 - 50,000 | 248,839 | 1,446 | 97,328 | 51,073,340 | 151,081 | 52,161,237 | 17,173,728,672 | 68,617 | 87,955,579 | 1,080,415,956 | 134,468,500 | 250,285 | 91.3% | 3,722,430,000 | 14,873 | 12,324,369,795 | 11,199,853,233 | 44,748 | 90.9% | 71.8% | 587,992,687 | 10,881,759 | 577,110,928 | 2,306 | 5.15% |
| 50,001 - 60,000 | 182,907 | 1,013 | 72,639 | 43,248,039 | 109,937 | 41,579,441 | 14,951,275,801 | 81,292 | 66,378,837 | 838,300,293 | 94,093,000 | 183,920 | 89.6% | 2,888,755,000 | 15,707 | 11,196,506,345 | 10,065,160,331 | 54,726 | 89.9% | 74.9% | 528,421,013 | 10,861,981 | 517,559,032 | 2,814 | 5.14% |
| 60,001 - 75,000 | 205,240 | 1,098 | 86,120 | 57,506,915 | 118,785 | 50,728,748 | 19,259,546,063 | 93,340 | 83,059,135 | 925,229,479 | 94,611,500 | 206,338 | 87.9% | 3,465,300,000 | 16,794 | 14,857,464,219 | 13,834,870,001 | 67,050 | 93.1% | 77.1% | 726,330,570 | 16,250,921 | 710,079,649 | 3,441 | 5.13% |
| 75,001 - 80,000 | 52,300 | 252 | 22,592 | 16,783,707 | 29,618 | 12,965,897 | 5,458,908,392 | 103,876 | 22,405,087 | 243,353,210 | 18,676,000 | 52,552 | 86.3% | 912,320,000 | 17,360 | 4,306,964,269 | 4,067,989,697 | 77,409 | 94.5% | 78.9% | 213,569,455 | 4,949,443 | 208,620,012 | 3,970 | 5.13% |
| 80,001 - 100,000 | 166,890 | 707 | 74,492 | 59,826,184 | 92,089 | 43,610,199 | 19,929,075,116 | 117,121 | 114,198,342 | 759,232,409 | 43,850,000 | 167,597 | 84.8% | 3,006,475,000 | 17,939 | 15,933,716,049 | 14,940,654,429 | 89,146 | 93.8% | 81.2% | 784,384,512 | 18,486,478 | 765,898,034 | 4,570 | 5.13% |
| 100,001 - 120,000 | 107,991 | 411 | 50,477 | 47,825,949 | 57,236 | 30,887,883 | 14,940,264,274 | 137,491 | 84,843,325 | 477,124,823 | 73,000,000 | 108,402 | 81.4% | 1,999,020,000 | 18,441 | 12,512,229,776 | 11,846,556,242 | 109,284 | 94.7% | 84.0% | 621,944,412 | 15,345,704 | 606,598,708 | 5,596 | 5.12% |
| 120,001 - 160,000 | 117,281 | 357 | 56,922 | 69,171,116 | 59,977 | 41,701,273 | 19,649,821,026 | 167,036 | 197,086,077 | 564,352,792 | 487,500 | 117,638 | 75.9% | 2,206,020,000 | 18,753 | 17,076,046,812 | 16,164,789,509 | 137,411 | 94.7% | 86.9% | 848,651,633 | 22,602,449 | 826,049,184 | 7,022 | 5.11% |
| 160,001 - 200,000 | 55,849 | 136 | 27,745 | 46,453,739 | 27,911 | 24,359,601 | 11,812,225,374 | 210,989 | 117,388,758 | 298,203,199 | 207,500 | 55,985 | 68.5% | 1,063,750,000 | 19,001 | 10,567,459,433 | 9,951,182,139 | 177,747 | 94.2% | 89.5% | 522,437,153 | 15,013,077 | 507,424,073 | 9,064 | 5.10% |
| 200,001 or more | 87,489 | 247 | 46,276 | 24,603,998 | 40,880 | 11,284,615 | 37,749,512,739 | 430,263 | 1,695,962,067 | 1,078,390,289 | 442,000 | 87,736 | 49.6% | 1,671,615,000 | 19,053 | 36,695,027,517 | 33,678,546,137 | 383,862 | 91.8% | 97.2% | 1,768,123,778 | 93,014,978 | 1,675,108,800 | 19,851 | 4.97% |
| TOTAL | 3,391,804 | 1,046,523 | 1,320,494 | 860,062,610 | 2,676,957 | 952,039,580 | 261,859,620,126 | 59,000 | 4,704,406,204 | 17,353,558,036 | 3,147,132,000 | 4,438,327 | 89.7% | 63,789,235,000 | 14,372 | 182,274,101,294 | 152,540,655,022 | 47,241 | 83.7% | 69.6% | 8,448,871,273 | 231,909,574 | 8,216,961,699 | 1,851 | 3.14% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | | | | | | | | | | | | | | | | | | | | | | | | | |
| S 1 - 3,999 | 288 | 211,277 | 446 | 431,964 | 104,472 | 6,424,234 | 453,984,782 | 2,146 | 24,042,810 | 12,169,729 | 45,480,000 | 211,565 | 98.2% | 2,322,775,000 | 10,979 | (1,902,397,137) | (1,856,621,255) | (8,774) | 97.6% | -419.0% | [D] | [D] | 604,934 | 3 | 0.13% |
| 4,000 - 9,999 | 1,310 | 376,380 | 1,082 | 450,087 | 277,647 | 44,081,586 | 2,659,708,195 | 7,042 | 29,200,556 | 377,765,942 | 180,452,500 | 377,690 | 98.0% | 4,278,975,000 | 11,329 | (1,808,284,691) | (1,750,246,877) | (4,634) | 96.8% | -68.0% | [D] | [D] | 711,655 | 2 | 0.03% |
| 10,000 - 14,999 | 215,661 | 138,928 | 66,137 | 6,617,949 | 236,306 | 34,408,243 | 4,243,515,248 | 12,475 | 41,738,902 | 107,382,441 | 337,720,000 | 354,589 | 98.0% | 4,310,560,000 | 12,156 | (290,458,291) | (304,412,359) | (858) | 104.8% | -6.6% | 27,018,503 | 230,628 | 26,787,875 | 76 | 0.61% |
| 15,000 - 19,999 | 214,400 | 106,530 | 78,042 | 13,608,165 | 207,485 | 49,332,487 | 5,601,744,310 | 17,455 | 23,917,398 | 173,723,592 | 392,122,500 | 320,930 | 97.6% | 4,083,425,000 | 12,724 | 976,390,616 | 916,200,846 | 2,855 | 93.8% | 17.4% | 69,034,030 | 656,422 | 68,377,608 | 213 | 1.22% |
| 20,000 - 24,999 | 268,025 | 36,079 | 92,155 | 19,669,942 | 195,112 | 54,030,629 | 6,840,154,397 | 22,493 | 50,720,994 | 270,441,987 | 342,821,500 | 304,104 | 97.4% | 3,939,625,000 | 12,955 | 3,973,986,904 | 2,197,057,587 | 7,225 | 94.0% | 34.2% | 123,496,687 | 1,233,706 | 122,262,981 | 402 | 1.79% |
| 25,000 - 29,999 | 272,261 | 15,878 | 95,570 | 20,435,157 | 181,673 | 52,355,020 | 7,222,227,257 | 27,474 | 30,004,786 | 351,658,538 | 331,888,500 | 288,139 | 97.0% | 3,789,085,000 | 13,150 | 3,473,601,005 | 3,307,581,410 | 11,479 | 95.2% | 43.9% | 179,245,856 | 2,040,292 | 177,205,564 | 615 | 2.24% |
| 30,000 - 39,999 | 474,023 | 21,206 | 170,935 | 53,591,607 | 308,091 | 93,691,293 | 17,912,127,484 | 34,775 | 61,384,749 | 846,653,099 | 495,444,500 | 495,249 | 96.3% | 6,647,815,000 | 13,423 | 9,343,644,635 | 8,859,333,798 | 17,889 | 95.3% | 54.0% | 473,872,702 | 6,202,855 | 467,669,847 | 944 | 2.72% |
| 40,000 - 49,999 | 353,669 | 17,189 | 132,434 | 50,687,118 | 225,937 | 70,705,973 | 16,599,954,986 | 44,761 | 50,738,856 | 1,046,164,782 | 313,549,000 | 370,858 | 94.5% | 5,150,025,000 | 13,887 | 10,140,955,060 | 9,620,437,081 | 25,941 | | | | | | | |

TABLE 2. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

ALL RETURNS

| Income Level | Number of Returns Filed | | D-400 Filing Financial Statistics | | Federal AGI [includes returns with deficit] | Average Federal AGI Value [S] | Modifications to Federal AGI: | | | | Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type†: | | | | Computed NC Taxable Income [includes returns with deficit] | | | | | Computed Tax Liability [before application of credits] [S] | Itemized Deductions‡ [§ 105-153.5(a)(2)]: | | | | | | | | | | | | | | | | | | | | | | |
|--------------------|---|---------------------------------|-----------------------------------|-----------------------------------|---|-------------------------------|-------------------------------|----------------------|-----------------------------|-------------------------|---|--------------------------|----------------------|---|--|-------------------------------------|--------------------------------|--------------------------------|---------------------------------------|--|---|---|---|---------------------------------|---------------------------------|--|--|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|
| | [§0 Tax Liability] | as a % of All Returns Filed [%] | Number of Returns Filed | [Net Tax< Prepayments] Amount [S] | | | Additions [S] | Other Deductions [S] | Child Deduction Amount‡ [S] | Number of Returns Filed | Deduction Amount [S] | Number of Returns Filed‡ | Deduction Amount [S] | [before part-year/nonresident taxable percentage] [S] | [after part-year/nonresident taxable percentage] [S] | Average NC Taxable Income Value [S] | Effective Taxable % Factor [%] | NCTI as a % of Federal AGI [%] | Qualifying Home Mortgage Interest [S] | | Real Estate Property Taxes [S] | Allowed Home Mtg Int/Real Estate Taxes [S] | Charitable Contributions/Repayment of Claim of Right Income [S] | Medical and Dental Expenses [S] | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | |
| | NCTI Level | | | | | | | | | | | | | | | | | | | | | | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | | | | | | | | | | | | | | | | | | | | | | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | |
| NC TI Level | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Taxable Income | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 1 - 2,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2,001 - 4,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4,001 - 6,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6,001 - 10,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,001 - 20,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 30,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001 - 40,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,001 - 50,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50,001 - 60,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60,001 - 80,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 80,001 - 100,000 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,001 or more | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 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 | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1,000,000 or more | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

This table 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.

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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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).

[D]=Disclosure. Child Deduction value: summary information has been combined with the other deductions category (identical income level) to avoid disclosing specific taxpayer details in categories with low return counts; combined data are displayed in italics; column totals reflect original totals prior to disclosure handling adjustment.

†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 allowed for NC tax purposes.

Standard deduction allowances applicable for tax year 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$15,000; and HH=\$15,000.

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. 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).

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 2019 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 163 returns claimed an aggregate \$4,312,091 value of deductible repayment of claim of right income.

The 87,282 count of TY 2019 returns claiming itemized deductions includes 13,545 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.

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. Tax Liability value: summary information is suppressed to avoid disclosing specific taxpayer details in categories with low return counts; column totals reflect original totals prior to disclosure handling.

TABLE 2A. TAX YEAR 2019 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 | | D-400 Filing Financial Statistics | | Federal AGI [includes returns with deficit] | Average Federal AGI Value | Modifications to Federal AGI: | | | | | Computed NC Taxable Income | | | | Computed Tax Liability | RESIDENCY STATUS | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------------------|---------------------------------------|-----------------------------------|------------------------------|---|---------------------------|---|--------------------------------------|--------------------------------|--|------------|--|---|---------------------------------|----------------------------------|-------------------------------------|-------------------|------------|---------------------|--|------------|---------------------|-------|---------|-------|---------|------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | [Com-bined Filing Statuses] | Std Ded as a % of \$0 Tax Returns [%] | Number of Returns Filed | [Net Tax] < Pre-payments [S] | | | Additions [S] 105-153.5(c),(c2); 105-153.6 Other Deductions [S] 105-153.5(b) Child Deduction [S] 105-153.5(a1)† | | | Standard Deduction†††: [S] 105-153.5(a)(1) | | [includes returns with deficit] | | | | | Resident Returns† | | | Part-Year Resident Returns††/ Nonresident Returns††† | | | | | | | | | | | | | | | | | | | | |
| | | | | | Additions | Other Deductions | Child Deduction Amount* | Returns Filed with \$0 Tax Liability | as a % of All SD Re- turns [%] | Deduction Amount | Average SD | [before part-year/ nonresident taxable percentage] | [after part-year/ nonresident taxable percentage] | Average NC Taxable Income Value | Effec- tive Taxable % Factor [%] | [before application of credits] [S] | Number of Returns | % of Total | Gross Tax Liability | Number of Returns | % of Total | Gross Tax Liability | | | | | | | | | | | | | | | | | | |
| | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | Value | | | | | | | | | | | | | | | | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 69,019 | 72.2% | 11,458 | 20,740,843 | (8,352,331,810) | (167,674) | 1,483,811,412 | 359,260,008 | 15,395,000 | 49,813 | 97.8% | 676,300,000 | 13,577 | (7,919,475,406) | (2,562,437,260) | (51,441) | 32.4% | [D] | 44,721 | 89.8% | [D] | [D] | 5,092 | 10.2% | [D] | [D] | | | | | | | | | | | | | | |
| S | 1 - 3,999 | 214,070 | 98.7% | 104,403 | 6,337,317 | 453,414,200 | 2,146 | 7,061,764 | 10,068,643 | 45,382,500 | 211,277 | 99.9% | 2,319,245,000 | 10,977 | (1,914,220,179) | (1,867,768,905) | (8,840) | 97.6% | [D] | 197,557 | 93.5% | [D] | [D] | 13,720 | 6.5% | [D] | [D] | | | | | | | | | | | | | |
| | 4,000 - 9,999 | 381,381 | 98.7% | 277,160 | 34,177,986 | 2,649,449,524 | 7,039 | 7,841,964 | 35,675,512 | 180,207,500 | 376,380 | 99.7% | 4,263,860,000 | 11,329 | (1,822,451,524) | (1,763,870,906) | (4,686) | 96.8% | [D] | 345,857 | 91.9% | [D] | [D] | 30,523 | 8.1% | [D] | [D] | | | | | | | | | | | | | |
| | 10,000 - 14,999 | 143,966 | 96.5% | 87,558 | 18,533,547 | 1,740,489,794 | 12,528 | 5,808,566 | 100,525,230 | 327,172,500 | 138,928 | 39.2% | 2,150,545,000 | 15,480 | (831,944,370) | (817,438,503) | (5,884) | 98.3% | [D] | 129,249 | 93.0% | [D] | [D] | 9,679 | 7.0% | [D] | [D] | | | | | | | | | | | | | |
| | 15,000 - 19,999 | 110,524 | 96.4% | 71,968 | 23,264,085 | 1,837,941,963 | 17,253 | 2,679,468 | 150,511,107 | 314,957,500 | 106,530 | 33.2% | 1,764,285,000 | 16,561 | (389,132,176) | (394,278,619) | (3,701) | 101.3% | 233,517 | 98.565 | 92.5% | [D] | [D] | 7,965 | 7.5% | [D] | [D] | | | | | | | | | | | | | |
| | 20,000 - 24,999 | 39,537 | 91.3% | 20,219 | 9,095,310 | 800,318,653 | 22,182 | 1,598,520 | 202,048,745 | 104,146,500 | 36,079 | 11.9% | 617,385,000 | 17,112 | (121,663,072) | (147,050,202) | (4,076) | 120.9% | 430,641 | 31,454 | 87.2% | [D] | [D] | 4,625 | 12.8% | [D] | [D] | | | | | | | | | | | | | |
| | 25,000 - 29,999 | 18,834 | 84.3% | 5,925 | 2,863,640 | 433,377,554 | 27,294 | 3,034,419 | 216,455,488 | 32,751,000 | 15,878 | 5.5% | 244,820,000 | 15,419 | (57,614,515) | (93,301,829) | (5,876) | 161.9% | 699,315 | 12,633 | 79.6% | [D] | [D] | 3,245 | 20.4% | [D] | [D] | | | | | | | | | | | | | |
| | 30,000 - 39,999 | 25,736 | 82.4% | 6,541 | 2,882,869 | 737,147,926 | 34,761 | 1,839,823 | 454,857,071 | 12,561,500 | 21,206 | 4.3% | 316,175,000 | 14,910 | (44,605,822) | (131,634,531) | (6,207) | 295.1% | 1,845,803 | 16,173 | 76.3% | [D] | [D] | 5,033 | 23.7% | [D] | [D] | | | | | | | | | | | | | |
| | 40,000 - 49,999 | 21,032 | 81.7% | 5,723 | 2,652,217 | 770,424,399 | 44,821 | 2,139,278 | 489,238,170 | 6,684,500 | 17,189 | 4.6% | 260,280,000 | 15,142 | 16,361,007 | (83,482,110) | (4,857) | -510.3% | 2,472,794 | 13,183 | 76.7% | [D] | [D] | 4,006 | 23.3% | [D] | [D] | | | | | | | | | | | | | |
| | 50,000 - 59,999 | 18,245 | 80.7% | 5,232 | 2,560,640 | 807,318,073 | 54,819 | 1,806,958 | 499,411,170 | 5,643,500 | 14,727 | 5.2% | 228,370,000 | 15,507 | (42,796,055) | (2,906) | -56.5% | 3,245,173 | 11,201 | 76.1% | [D] | [D] | 3,526 | 23.9% | [D] | [D] | | | | | | | | | | | | | | |
| | 60,000 - 69,999 | 14,413 | 78.3% | 4,321 | 2,529,689 | 730,460,495 | 64,734 | 2,416,167 | 455,383,157 | 3,396,500 | 11,284 | 5.0% | 182,910,000 | 16,210 | 91,187,005 | (28,534,203) | (2,529) | -31.3% | 2,738,280 | 8,441 | 74.8% | [D] | [D] | 2,843 | 25.2% | [D] | [D] | | | | | | | | | | | | | |
| | 70,000 - 74,999 | 6,070 | 77.7% | 1,801 | 1,078,610 | 341,792,517 | 72,429 | 973,606 | 203,109,794 | 1,698,500 | 4,719 | 4.9% | 79,460,000 | 16,838 | 58,497,829 | (7,645,910) | (1,620) | -13.1% | 1,315,724 | 3,340 | 70.8% | [D] | [D] | 1,379 | 29.2% | [D] | [D] | | | | | | | | | | | | | |
| | 75,000 - 79,999 | 5,428 | 77.3% | 1,618 | 1,032,315 | 325,016,715 | 77,477 | 1,609,386 | 188,414,676 | 1,580,000 | 4,195 | 4.8% | 73,020,000 | 17,406 | 63,611,425 | (4,584,061) | (1,093) | -7.2% | 1,247,136 | 2,890 | 68.9% | [D] | [D] | 1,305 | 31.1% | [D] | [D] | | | | | | | | | | | | | |
| | 80,000 - 89,999 | 9,055 | 76.5% | 2,683 | 1,809,999 | 587,804,268 | 84,808 | 2,316,216 | 330,421,642 | 1,885,000 | 6,931 | 4.5% | 123,245,000 | 17,782 | 134,568,842 | (4,360,563) | (629) | -3.2% | 2,186,188 | 4,578 | 66.1% | [D] | [D] | 2,353 | 33.9% | [D] | [D] | | | | | | | | | | | | | |
| | 90,000 - 99,999 | 7,340 | 76.1% | 2,139 | 1,625,882 | 529,161,918 | 94,764 | 2,264,589 | 288,675,964 | 1,564,000 | 5,584 | 4.2% | 101,685,000 | 18,210 | 139,501,543 | 112,370 | 20 | 0.1% | 1,921,475 | 3,541 | 63.4% | [D] | [D] | 2,043 | 36.6% | [D] | [D] | | | | | | | | | | | | | |
| | 100,000 - 149,999 | 18,712 | 71.2% | 4,595 | 4,609,967 | 1,589,434,405 | 119,291 | 12,703,043 | 688,932,969 | 1,255,500 | 13,324 | 3.5% | 247,180,000 | 18,551 | 664,768,979 | 35,044,349 | 2,630 | 5.3% | 5,956,733 | 6,555 | 49.2% | 5,804,445 | 97.4% | 6,769 | 50.8% | 152,288 | 2.6% | | | | | | | | | | | | | |
| | 150,000 - 199,999 | 7,244 | 61.8% | 1,067 | 1,698,735 | 770,040,984 | 171,923 | 7,484,318 | 140,014,875 | - | 4,479 | 3.1% | 83,125,000 | 18,559 | 554,385,427 | 40,177,350 | 8,970 | 7.2% | 2,560,632 | 943 | 21.1% | 2,419,197 | 94.5% | 3,536 | 78.9% | 141,435 | 5.5% | | | | | | | | | | | | | |
| | 200,000 - 499,999 | 12,306 | 46.6% | 1,102 | 2,362,754 | 1,696,151,982 | 295,806 | 33,114,998 | 107,026,540 | - | 5,734 | 4.4% | 108,015,000 | 18,838 | 1,514,225,440 | 70,261,835 | 12,254 | 4.6% | 3,821,806 | 405 | 7.1% | 3,622,257 | 94.8% | 5,329 | 92.9% | 199,549 | 5.2% | | | | | | | | | | | | | |
| | 500,000 - 999,999 | 4,663 | 28.0% | 316 | 641,157 | 896,679,564 | 687,111 | 27,901,089 | 28,816,362 | - | 1,305 | 8.5% | 24,390,000 | 18,690 | 871,374,291 | 18,041,278 | 13,825 | 2.1% | 965,201 | 29 | 2.2% | 906,551 | 93.9% | 1,276 | 97.8% | 58,650 | 6.1% | | | | | | | | | | | | | |
| | 1,000,000 or more | 6,230 | 15.4% | 360 | 1,064,916 | 3,724,647,136 | 3,875,803 | 94,461,659 | 69,817,499 | - | 961 | 13.2% | 18,075,000 | 18,809 | 3,731,216,296 | 68,531,542 | 71,313 | 1.8% | 3,598,431 | 15 | 1.6% | [D] | [D] | 946 | 98.4% | [D] | [D] | | | | | | | | | | | | | |
| TOTAL | | 1,133,805 | 92.3% | 616,189 | 141,562,479 | 13,068,740,260 | 12,488 | 1,702,867,243 | 5,018,664,623 | 1,056,281,500 | 1,046,523 | 23.6% | 13,882,370,000 | 13,265 | (5,185,708,620) | (7,717,014,934) | 45,478 | 148.8% | 35,338,294 | 931,330 | 89.0% | 34,480,647 | 97.6% | 115,193 | 11.0% | 857,647 | 2.4% | | | | | | | | | | | | | |

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2019
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2019 with North Carolina reportable income
 Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.
 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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 2019 vary according to filing status: S=\$10,000; MF/JSS=\$20,000; MFS=\$10,000; and HH=\$15,000.
 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.
 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. Tax Liability value: summary information is suppressed to avoid disclosing specific taxpayer details in categories with low return counts; column totals reflect original totals prior to disclosure handling.

TABLE 2B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

| ALL RETURNS: ITEMIZED DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|-----------------------------------|-------------------------------|--|--------------------------------|---|-----------------------|------------------------------|--------------------------------------|-------------------------------|--------------------------|-----------------|---|--|--|--------------------------------|--------------------------------------|-------------------------|---|--|-----------------|--------------------------------|------------------------|------------------------|-------------|
| Income Level FAGI Level | Aggregate Number of Returns Filed [\$0 Tax Liability] | | D-400 Filing Financial Statistics | | Federal AGI [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications to Federal AGI: | | | | | Itemized Deductions††††: | | | | Computed NC Taxable Income [includes returns with deficit] | | | | Computed Tax Liability [before application of credits] [\$] | RESIDENCY STATUS | | | | | |
| | [Combined Filing Statuses] | [Id Ded as a % of \$0 Tax Returns] [%] | [Number of Returns Filed] | [Net Tax < Pre-payments] [\$] | | | Additions [§ 105-153.5(c),(e)2; § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)1]* | | | Returns Filed with \$0 Tax Liability | as a % of All ID Returns [%] | Deduction Amount [\$] | Average ID [\$] | [before part-year/nonresident taxable percentage] [%] | [after part-year/nonresident taxable percentage] [%] | Average NC Taxable Income Value [\$] | Effective Taxable % Factor [%] | Resident Returns† | | | Part-Year Resident Returns††/ Nonresident Returns††† | | | | | |
| | | | | | | | Additions [\$] | Other Deductions [\$] | Child Deduction Amount* [\$] | | | | | | | | | Returns Filed with \$0 Tax Liability | % of All ID Returns [%] | | Deduction Amount [\$] | Average ID [\$] | Effective Taxable % Factor [%] | Number of Returns [#] | % of Bracket Total [%] | Amount [\$] |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 69,019 | 27.8% | 3,352 | 12,956,283 | (8,702,216,005) | (453,099) | 1,747,340,053 | 256,808,838 | 4,292,500 | 19,206 | 97.7% | 167,183,189 | 8,705 | (7,383,160,479) | (785,968,942) | (40,923) | 10.6% | [D] | 12,974 | 67.6% | [D] | [D] | 6,232 | 32.4% | [D] | [D] |
| \$ 1 - 3,999 | 214,070 | 1.3% | 795 | 511,425 | 5,036,258 | 1,803 | 1,132,499 | 2,549,771 | 465,000 | 2,793 | 71.5% | 54,554,043 | 19,532 | (51,400,057) | (48,532,601) | (17,377) | 94.4% | [D] | 2,405 | 86.1% | [D] | [D] | 388 | 13.9% | [D] | [D] |
| 4,000 - 9,999 | 381,381 | 1.3% | 2,079 | 1,115,572 | 36,072,191 | 7,213 | 5,916,636 | 5,974,392 | 825,000 | 5,001 | 81.4% | 104,282,795 | 20,852 | (69,093,360) | (69,685,551) | (13,934) | 100.9% | [D] | 4,608 | 92.1% | [D] | [D] | 393 | 7.9% | [D] | [D] |
| 10,000 - 14,999 | 143,966 | 3.5% | 2,281 | 1,156,539 | 62,713,640 | 12,448 | 2,094,795 | 9,843,739 | 1,020,000 | 5,038 | 68.6% | 118,246,861 | 23,471 | (64,302,165) | (61,923,798) | (12,291) | 96.3% | [D] | 4,672 | 92.7% | [D] | [D] | 366 | 7.3% | [D] | [D] |
| 15,000 - 19,999 | 110,524 | 3.6% | 1,944 | 1,297,723 | 69,489,938 | 17,399 | 1,830,206 | 16,363,464 | 1,207,500 | 3,994 | 51.3% | 105,997,139 | 26,539 | (52,247,959) | (51,367,031) | (12,861) | 98.3% | 5,954 | 3,668 | 91.8% | [D] | [D] | 326 | 8.2% | [D] | [D] |
| 20,000 - 24,999 | 39,537 | 8.7% | 1,701 | 1,256,529 | 77,726,459 | 22,477 | 1,489,960 | 25,050,822 | 991,500 | 3,458 | 42.2% | 100,941,990 | 29,191 | (47,767,893) | (47,056,625) | (13,608) | 98.5% | 5,500 | 3,121 | 90.3% | [D] | [D] | 337 | 9.7% | [D] | [D] |
| 25,000 - 29,999 | 18,834 | 15.7% | 1,446 | 1,137,528 | 81,017,803 | 27,408 | 1,462,406 | 31,176,734 | 1,169,500 | 2,956 | 32.9% | 92,118,919 | 31,163 | (41,984,944) | (41,919,742) | (14,181) | 99.8% | 8,565 | 2,641 | 89.3% | [D] | [D] | 315 | 10.7% | [D] | [D] |
| 30,000 - 39,999 | 25,736 | 17.6% | 2,138 | 1,945,110 | 157,664,313 | 34,804 | 3,198,002 | 74,441,714 | 1,444,000 | 4,530 | 23.5% | 150,758,922 | 33,280 | (65,782,321) | (68,243,389) | (15,065) | 103.7% | 69,144 | 3,969 | 87.6% | [D] | [D] | 561 | 12.4% | [D] | [D] |
| 40,000 - 49,999 | 21,032 | 18.3% | 1,704 | 1,485,719 | 172,256,939 | 44,824 | 2,668,303 | 99,030,121 | 602,000 | 3,843 | 17.7% | 129,798,911 | 33,775 | (54,505,790) | (59,773,163) | (15,554) | 109.7% | 124,482 | 3,329 | 86.6% | [D] | [D] | 514 | 13.4% | [D] | [D] |
| 50,000 - 59,999 | 18,245 | 19.3% | 1,598 | 1,435,884 | 193,491,413 | 55,000 | 1,878,614 | 116,544,796 | 509,500 | 3,518 | 14.9% | 123,398,899 | 35,076 | (45,083,168) | (56,565,191) | (16,079) | 125.5% | 198,725 | 2,978 | 84.7% | [D] | [D] | 540 | 15.3% | [D] | [D] |
| 60,000 - 69,999 | 14,413 | 21.7% | 1,456 | 1,300,124 | 202,501,181 | 64,718 | 2,251,738 | 124,790,180 | 329,000 | 3,129 | 13.0% | 113,521,042 | 36,280 | (33,887,303) | (48,097,606) | (15,372) | 141.9% | 202,664 | 2,611 | 83.4% | [D] | [D] | 518 | 16.6% | [D] | [D] |
| 70,000 - 74,999 | 6,070 | 22.3% | 613 | 528,939 | 97,862,987 | 72,437 | 2,213,806 | 58,458,480 | 146,000 | 1,351 | 11.7% | 50,483,003 | 37,367 | (9,010,690) | (19,274,860) | (14,267) | 213.9% | 135,291 | 1,067 | 79.0% | [D] | [D] | 284 | 21.0% | [D] | [D] |
| 75,000 - 79,999 | 5,428 | 22.7% | 555 | 661,322 | 95,454,387 | 77,416 | 861,867 | 55,138,652 | 200,500 | 1,233 | 11.2% | 48,526,106 | 39,356 | (7,549,004) | (18,731,746) | (15,192) | 248.1% | 94,001 | 934 | 75.8% | [D] | [D] | 299 | 24.2% | [D] | [D] |
| 80,000 - 89,999 | 9,055 | 23.5% | 937 | 1,094,066 | 180,220,199 | 84,849 | 2,547,235 | 101,288,165 | 208,500 | 2,124 | 10.1% | 84,029,618 | 39,562 | (2,758,849) | (26,802,233) | (12,619) | 971.5% | 314,702 | 1,560 | 73.4% | [D] | [D] | 564 | 26.6% | [D] | [D] |
| 90,000 - 99,999 | 7,340 | 23.9% | 785 | 933,243 | 166,718,605 | 94,942 | 1,853,357 | 89,993,706 | 186,000 | 1,756 | 9.0% | 68,959,841 | 39,271 | 9,432,415 | (18,969,723) | (10,803) | -201.1% | 352,303 | 1,219 | 69.4% | [D] | [D] | 537 | 30.6% | [D] | [D] |
| 100,000 - 149,999 | 18,712 | 28.8% | 2,190 | 2,931,122 | 654,149,947 | 121,409 | 12,787,366 | 287,796,270 | 198,000 | 5,388 | 6.9% | 216,466,277 | 40,176 | 162,476,766 | (40,270,545) | (7,474) | -24.8% | 1,299,763 | 2,977 | 55.3% | 1,248,363 | 96.0% | 2,411 | 44.7% | 51,400 | 4.0% |
| 150,000 - 199,999 | 7,244 | 38.2% | 779 | 1,682,247 | 478,342,428 | 172,999 | 19,378,339 | 115,863,888 | - | 2,765 | 5.3% | 104,928,936 | 37,949 | 276,927,943 | 2,910,381 | 1,053 | 1.1% | 1,041,118 | 747 | 27.0% | 1,009,404 | 97.0% | 2,018 | 73.0% | 31,714 | 3.0% |
| 200,000 - 499,999 | 12,306 | 53.4% | 1,352 | 3,039,418 | 2,088,652,815 | 317,811 | 73,680,340 | 142,663,878 | - | 6,572 | 6.4% | 244,362,206 | 37,182 | 1,775,307,071 | 53,395,475 | 8,125 | 3.0% | 3,348,936 | 468 | 7.1% | 3,194,514 | 95.4% | 6,104 | 92.9% | 154,422 | 4.6% |
| 500,000 - 999,999 | 4,663 | 72.0% | 919 | 2,521,517 | 2,357,197,153 | 701,965 | 85,025,223 | 87,513,818 | - | 3,358 | 10.4% | 204,810,760 | 60,992 | 2,149,897,798 | 37,811,950 | 11,260 | 1.8% | 2,172,596 | 75 | 2.2% | 2,081,547 | 95.8% | 3,283 | 97.8% | 91,049 | 4.2% |
| 1,000,000 or more | 6,230 | 84.6% | 2,510 | 13,346,054 | 52,251,210,425 | 9,916,722 | 2,696,304,027 | 1,711,221,383 | - | 5,269 | 17.4% | 6,732,765,922 | 1,277,807 | 46,503,527,147 | 235,840,802 | 44,760 | 0.5% | 12,889,106 | 57 | 1.1% | [D] | [D] | 5,212 | 98.9% | [D] | [D] |
| TOTAL | 1,133,805 | 7.7% | 31,134 | 52,336,364 | 50,725,563,076 | 581,169 | 4,665,914,772 | 3,412,512,811 | 13,794,500 | 87,282 | 17.1% | 9,016,135,379 | 103,299 | 42,949,035,158 | (1,133,224,138) | 244,197 | -2.6% | 22,294,558 | 56,080 | 64.3% | 21,697,679 | 97.3% | 31,202 | 35.7% | 596,879 | 2.7% |

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2019

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2019 with North Carolina reportable income

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

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 87,282 count of TY2019 returns claiming itemized deductions includes 13,545 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).

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. Tax Liability value: summary information is suppressed to avoid disclosing specific taxpayer details in categories with low return counts; column totals reflect original totals prior to disclosure handling.

Exhibit 2.1 Tax Year 2019: Number of Returns With \$0 Tax Liability by Filing Status

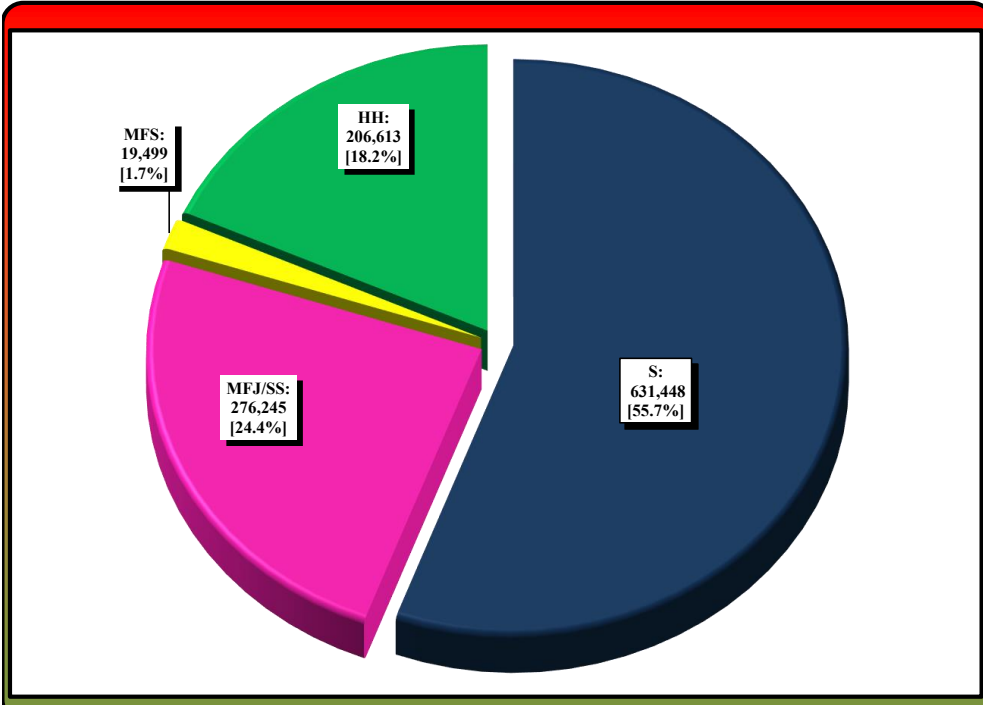
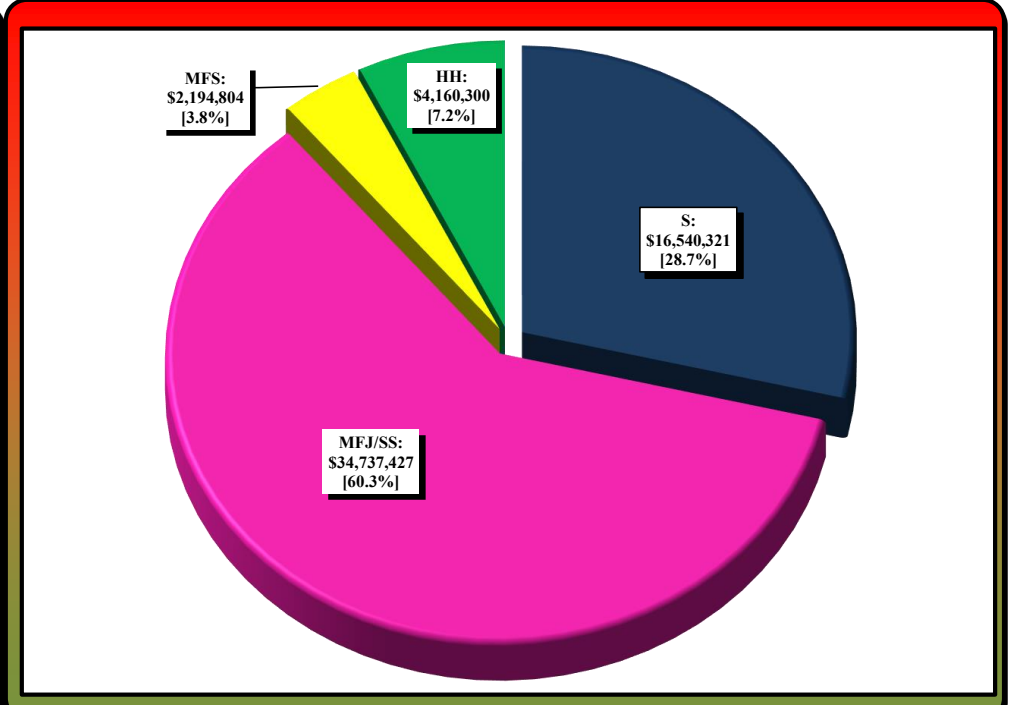


Exhibit 2.2 Tax Year 2019: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Filing Status

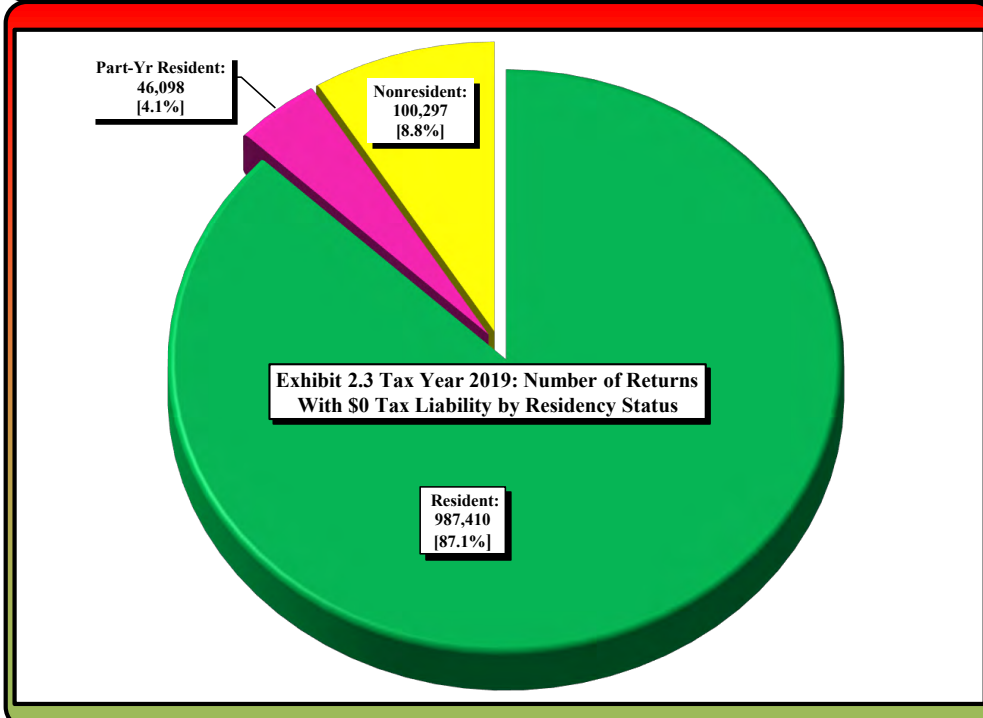


Part-Yr Resident:
46,098
[4.1%]

Nonresident:
100,297
[8.8%]

Resident:
987,410
[87.1%]

Exhibit 2.3 Tax Year 2019: Number of Returns With \$0 Tax Liability by Residency Status



Part-Yr Resident:
\$1,262,139
[2.2%]

Nonresident:
\$192,387
[0.3%]

Resident:
\$56,178,326
[97.5%]

Exhibit 2.4 Tax Year 2019: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Residency Status

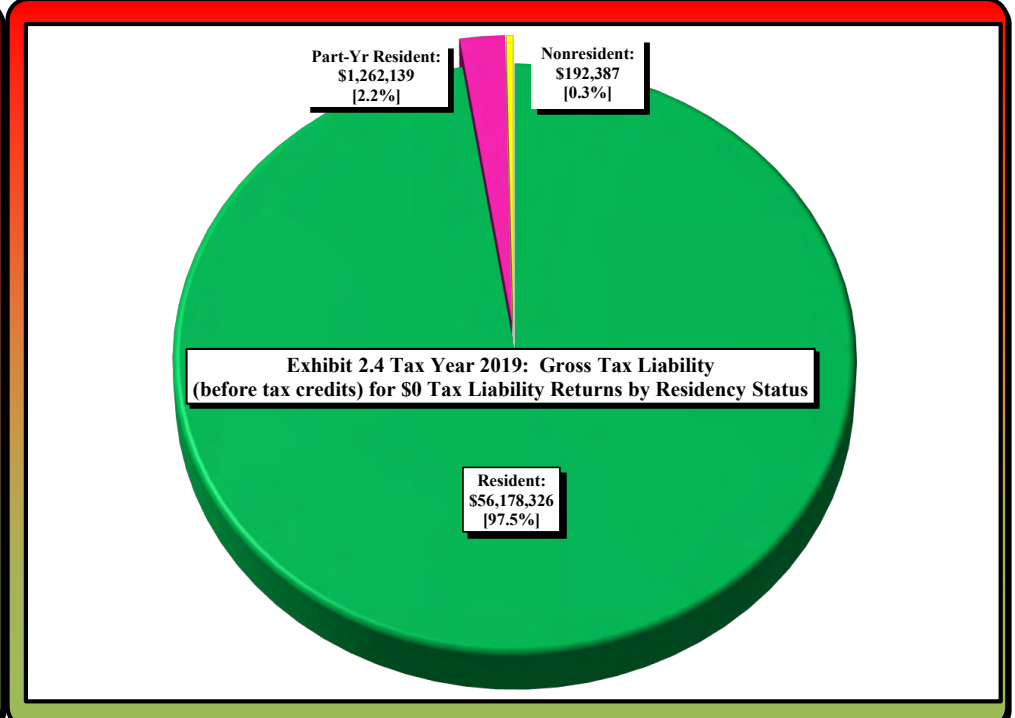


TABLE 3. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

SINGLE

| Income Level | 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] | | | | | Tax Liability | | | | | | | | | | | | | | |
|---|-----------------------------|---|------------------------------|-------------------------|------------------------------|---|-------------------------------|---|----------------------|--|-------------------------|--|---|--|--|-----------------------|-------------------------------------|--------------|--------------------------------|----------------------|--------------------------------|----------------------|----------------------------------|-------------------------|------------------------------------|------------------------------------|------------------------|---------------------------|---|--|--|
| | | 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 part-year/nonresident taxable percentage] [S] | | [after part-year/nonresident taxable percentage] [S] | | Average NC Taxable Income Value [S] | | Effective Taxable % Factor [S] | | NCTI as a % of Federal AGI [%] | | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | |
| | | 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 [Standard Deduction] [S] | Number of Returns Filed†† | Deduction Amount [Itemized Deductions] [S] | | | | | | | | | | | | | | | | | |
| | | NCIT Level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 622,974 | 668 | 32,669 | 361,084 | 55,426,998 | 15,442,168,102 | 24,788 | 1,942,054,175 | 2,873,096,015 | 91,450,000 | 579,662 | 5,796,620,000 | 43,312 | 2,898,474,915 | 5,724,581,347 | (4,154,675,214) | (6,669) | -72.6% | 37.1% | - | - | - | - | - | - | - | - | - | - | | |
| \$ 1 - 2,000 | 127,747 | 43,345 | 1,686,209 | 82,503 | 14,943,311 | 3,506,634,883 | 27,450 | 44,576,246 | 160,690,942 | 17,200,000 | 121,612 | 1,216,120,000 | 6,135 | 179,149,680 | 1,978,043,507 | 121,238,749 | 949 | 6.1% | 56.4% | 6,365,157 | - | 41,123 | 6,324,034 | 57.8% | - | 50 | 5.22% | | | | |
| 2,001 - 4,000 | 103,897 | 38,730 | 4,066,637 | 64,381 | 11,597,946 | 2,897,295,703 | 27,886 | 42,011,927 | 136,439,663 | 11,244,000 | 99,375 | 993,750,000 | 4,522 | 142,713,957 | 1,655,160,010 | 308,423,411 | 2,969 | 18.6% | 57.1% | 16,192,452 | 138,518 | 16,053,934 | 57.0% | 155 | 5.21% | | | | | | |
| 4,001 - 6,000 | 88,454 | 34,714 | 5,340,016 | 53,094 | 9,472,940 | 2,308,400,505 | 26,097 | 35,480,397 | 119,712,032 | 8,174,500 | 84,550 | 845,500,000 | 3,904 | 111,722,037 | 1,258,772,333 | 440,469,307 | 4,980 | 35.0% | 54.5% | 23,124,725 | 196,253 | 22,928,472 | 55.1% | 259 | 5.21% | | | | | | |
| 6,001 - 10,000 | 155,284 | 64,230 | 13,204,917 | 89,885 | 16,255,758 | 4,544,817,562 | 29,268 | 32,962,279 | 212,888,662 | 13,584,000 | 148,297 | 1,482,970,000 | 6,987 | 166,887,028 | 2,701,450,151 | 1,234,754,043 | 7,952 | 45.7% | 59.4% | 64,824,925 | 596,898 | 64,228,027 | 53.6% | 414 | 5.20% | | | | | | |
| 10,001 - 12,750 | 97,668 | 41,571 | 10,385,956 | 55,287 | 9,232,249 | 3,054,418,486 | 31,273 | 15,733,529 | 142,521,119 | 7,364,500 | 93,453 | 934,530,000 | 4,215 | 101,494,412 | 1,884,241,984 | 1,109,958,692 | 11,365 | 58.9% | 61.7% | 58,272,981 | 611,854 | 57,661,127 | 53.8% | 590 | 5.19% | | | | | | |
| 12,751 - 15,000 | 76,390 | 32,476 | 9,017,565 | 43,322 | 7,896,496 | 2,582,645,532 | 33,809 | 14,058,592 | 121,786,108 | 4,929,500 | 72,968 | 729,680,000 | 4,222 | 92,591,171 | 1,647,717,345 | 1,059,051,894 | 13,864 | 64.3% | 63.8% | 55,600,477 | 604,924 | 54,995,553 | 53.1% | 720 | 5.19% | | | | | | |
| 15,001 - 17,000 | 63,759 | 27,460 | 8,069,724 | 35,806 | 6,701,457 | 2,308,380,826 | 36,205 | 12,003,249 | 110,710,488 | 3,421,500 | 60,757 | 607,570,000 | 3,002 | 77,974,777 | 1,520,707,310 | 1,019,546,500 | 15,991 | 67.0% | 65.9% | 53,526,388 | 675,709 | 52,850,679 | 52.4% | 829 | 5.18% | | | | | | |
| 17,001 - 20,000 | 89,871 | 38,861 | 12,054,014 | 50,232 | 9,758,255 | 3,279,785,617 | 36,494 | 14,092,267 | 164,572,673 | 3,592,500 | 85,588 | 855,885,000 | 4,283 | 93,319,275 | 1,766,508,456 | 1,661,088,991 | 18,483 | 76.3% | 66.4% | 87,206,804 | 1,091,524 | 86,115,280 | 52.0% | 958 | 5.18% | | | | | | |
| 20,001 - 21,250 | 35,735 | 15,216 | 4,910,706 | 20,179 | 3,684,262 | 1,305,315,021 | 36,528 | 6,306,217 | 69,743,487 | 1,314,500 | 34,031 | 340,310,000 | 1,704 | 31,452,022 | 2,078,801,229 | 736,953,032 | 20,623 | 84.8% | 66.6% | 38,690,084 | 505,859 | 38,184,225 | 51.9% | 1,069 | 5.18% | | | | | | |
| 21,251 - 25,000 | 99,485 | 42,662 | 14,593,288 | 56,004 | 10,469,711 | 4,041,575,999 | 40,625 | 20,177,764 | 213,196,543 | 3,184,000 | 94,459 | 944,590,000 | 5,026 | 112,510,349 | 2,788,272,871 | 2,297,546,306 | 23,094 | 82.4% | 69.0% | 120,621,467 | 1,679,560 | 118,941,907 | 52.2% | 1,196 | 5.18% | | | | | | |
| 25,001 - 30,000 | 115,712 | 49,129 | 17,730,519 | 65,750 | 12,967,798 | 5,336,030,297 | 46,115 | 26,893,368 | 271,025,332 | 2,076,000 | 109,038 | 1,090,380,000 | 6,674 | 153,972,589 | 3,845,469,744 | 3,172,912,593 | 27,421 | 82.5% | 72.1% | 166,578,270 | 2,566,725 | 164,011,545 | 52.1% | 1,417 | 5.17% | | | | | | |
| 30,001 - 40,000 | 174,501 | 74,334 | 30,144,354 | 98,716 | 20,827,966 | 9,747,500,368 | 55,859 | 45,050,057 | 429,465,791 | 1,944,500 | 161,960 | 1,619,600,000 | 12,541 | 365,453,096 | 7,376,087,038 | 6,051,832,284 | 34,681 | 82.0% | 75.7% | 317,721,397 | 6,002,019 | 311,719,378 | 48.5% | 1,786 | 5.15% | | | | | | |
| 40,001 - 50,000 | 117,168 | 47,661 | 22,920,464 | 68,275 | 16,739,545 | 7,387,131,150 | 63,047 | 33,026,755 | 295,550,423 | 561,000 | 104,960 | 1,049,600,000 | 12,208 | 215,642,167 | 5,858,804,315 | 5,230,388,657 | 44,640 | 89.3% | 79.3% | 274,595,641 | 5,634,029 | 268,961,612 | 42.5% | 2,296 | 5.14% | | | | | | |
| 50,001 - 60,000 | 75,494 | 30,775 | 19,077,554 | 44,550 | 12,693,681 | 5,836,168,270 | 77,306 | 45,078,368 | 209,074,993 [D] | 64,772 | 647,720,000 | 10,722 | 197,904,903 | 4,826,547,032 | 4,124,879,874 | 54,639 | 85.5% | 82.7% | 126,556,214 | 5,042,805 | 121,513,409 | 36.6% | 2,802 | 5.13% | | | | | | | |
| 60,001 - 75,000 | 67,415 | 27,152 | 19,273,374 | 39,959 | 15,527,367 | 6,362,440,797 | 94,737 | 40,345,367 | 215,521,172 [D] | 54,344 | 543,440,000 | 13,071 | 320,973,485 | 5,322,851,507 | 4,500,923,024 | 66,764 | 84.3% | 83.7% | 236,298,354 | 6,432,391 | 229,865,963 | 28.5% | 3,410 | 5.11% | | | | | | | |
| 75,001 - 80,000 | 14,806 | 6,244 | 5,188,099 | 8,410 | 3,284,892 | 1,590,887,309 | 107,449 | 11,998,377 | 52,351,113 [D] | 11,349 | 113,490,000 | 3,457 | 65,767,608 | 1,371,276,965 | 1,145,977,328 | 77,400 | 83.6% | 86.2% | 60,163,823 | 1,608,514 | 58,555,309 | 24.2% | 3,955 | 5.11% | | | | | | | |
| 80,001 - 100,000 | 39,534 | 16,970 | 16,381,048 | 22,162 | 11,219,977 | 5,085,607,421 | 128,639 | 42,361,801 | 161,751,349 [D] | 28,246 | 282,460,000 | 11,288 | 262,938,228 | 4,420,819,644 | 3,514,323,595 | 88,894 | 79.5% | 86.9% | 184,502,029 | 5,346,033 | 179,155,996 | 19.8% | 4,532 | 5.10% | | | | | | | |
| 100,001 - 120,000 | 21,002 | 9,250 | 11,712,065 | 11,585 | 7,804,354 | 3,035,674,368 | 144,542 | 36,001,417 | 98,363,225 [D] | 13,688 | 136,880,000 | 7,314 | 140,664,466 | 2,695,768,094 | 2,290,517,672 | 109,862 | 85.0% | 88.8% | 120,252,187 | 3,453,574 | 116,798,613 | 15.7% | 5,561 | 5.10% | | | | | | | |
| 120,001 - 160,000 | 20,091 | 9,247 | 16,603,034 | 10,687 | 11,223,507 | 3,394,834,140 | 196,846 | 53,397,699 | 122,526,605 [D] | 12,034 | 120,340,000 | 8,057 | 186,431,461 | 3,578,398,773 | 2,748,587,344 | 136,807 | 76.8% | 90.5% | 144,300,123 | 4,621,163 | 139,679,750 | 12.8% | 6,952 | 5.08% | | | | | | | |
| 160,001 - 200,000 | 8,689 | 4,183 | 10,675,721 | 4,441 | 6,424,374 | 2,264,412,913 | 260,607 | 50,797,947 | 73,644,452 [D] | 4,580 | 45,800,000 | 4,109 | 39,566,448 | 2,565,199,960 | 1,543,698,975 | 177,661 | 75.1% | 90.8% | 81,904,228 | 3,209,586 | 77,834,642 | 10.5% | 8,958 | 5.04% | | | | | | | |
| 200,001 or more | 16,159 | 7,902 | 69,873,489 | 8,156 | 60,458,061 | 18,710,418,911 | 1,157,895 | 1,193,159,879 | 513,705,331 [D] | 6,894 | 68,940,000 | 9,265 | 2,232,852,764 | 17,088,080,695 | 8,289,329,247 | 512,985 | 48.5% | 91.3% | 435,189,807 | 31,923,437 | 403,266,370 | 9.2% | 24,956 | 4.86% | | | | | | | |
| TOTAL | 2,231,835 | 662,600 | 320,961,422 | 1,293,604 | 336,001,905 | 114,582,549,180 | 51,340 | 3,757,567,967 | 6,768,308,019 | 170,077,000 | 2,046,617 | 20,466,175,000 | 185,218 | 8,290,456,818 | 82,645,100,310 | 48,447,726,303 | 32,695 | 58.6% | 72.1% | 2,761,628,323 | 81,982,498 | 2,679,645,825 | 22.2% | 1,201 | 5.09% | | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 43,143 | 454 | 1,077,216 | 6,598 | 8,406,638 | (2,418,936,204) | (56,068) | 961,754,214 | 153,606,833 | 675,000 | 29,815 | 298,150,000 | 13,328 | 60,447,807 | (1,970,061,630) | (965,099,994) | (22,370) | 49.0% | 81.4% | 3,815,836 | 361,031 | 3,454,805 | 22.2% | 80 | -0.14% | | | | | | |
| \$ 1 - 3,999 | 185,331 | 750 | 238,659 | 93,811 | 4,894,475 | 399,197,177 | 2,154 | 11,678,841 | 6,668,849 | 9,355,000 | 182,638 | 1,826,380,000 | 2,693 | 35,703,570 | (1,467,231,401) | (1,432,080,702) | (7,727) | 97.6% | -367.5% | [D] | [D] | 327,783 | 38.7% | 2 | 0.08% | | | | | | |
| 4,000 - 9,999 | 305,043 | 1,295 | 348,108 | 230,828 | 27,523,379 | 2,125,398,329 | 6,968 | 16,951,835 | 22,051,395 | 35,977,500 | 300,692 | 3,006,920,000 | 4,351 | 70,026,407 | (992,625,138) | (960,837,343) | (3,150) | 96.8% | -46.7% | [D] | [D] | 630,478 | 52.2% | 2 | 0.03% | | | | | | |
| 10,000 - 14,999 | 237,135 | 65,475 | 6,175,393 | 157,693 | 27,578,336 | 2,943,723,492 | 12,414 | 25,948,752 | 80,933,461 | 49,787,500 | 231,693 | 2,316,930,000 | 5,442 | 96,166,592 | 425,914,691 | 392,837,444 | 1,657 | 92.2% | 14.5% | 26,423,525 | 248,408 | 26,175,117 | 94.9% | 110 | 0.89% | | | | | | |
| 15,000 - 19,999 | 188,069 | 70,300 | 12,914,152 | 109,068 | 18,809,047 | 3,277,175,581 | 17,425 | 11,411,727 | 120,391,424 | 33,505,000 | 182,424 | 1,824,240,000 | 5,645 | 99,725,736 | 1,210,725,148 | 1,145,184,971 | 6,089 | 94.6% | 36.9% | 64,242,479 | 617,624 | 63,624,855 | 91.3% | 338 | 1.94% | | | | | | |
| 20,000 - 24,999 | 170,778 | 68,697 | 15,994,419 | 94,748 | 15,650,249 | 3,842,517,859 | 22,474 | 32,713,605 | 166,224,203 | 16,259,500 | 165,325 | 1,653,250,000 | 5,653 | 104,960,146 | 1,934,537,615 | 1,806,418,767 | 10,565 | 93.4% | 50.3% | 98,560,040 | 1,076,034 | 97,484,006 | 78.4% | 570 | 2.54% | | | | | | |
| 25,000 - 29,999 | 155,566 | 64,446 | 17,232,488 | 84,597 | 14,164,239 | 4,270,933,882 | 27,454 | 9,690,764 | 200,445,316 | 11,858,000 | 149,742 | 1,497,420,000 | 5,824 | 106,894,172 | 2,464,007,158 | 2,332,237,985 | 14,992 | 94.7% | 57.7% | 125,622,186 | 1,604,949 | 124,017,237 | 68.6% | 797 | 2.90% | | | | | | |
| 30,000 - 39,999 | 259,041 | 106,811 | 32,494,164 | 142,458 | 24,888,615 | 9,006,337,860 | 34,768 | 26,484, | | | | | | | | | | | | | | | | | | | | | | | |

TABLE 3B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

| SINGLE: ITEMIZED DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------------------------|--|-------------------------------------|-------------------------|-------------------------------------|---|-------------------------------|-----------------------------------|-------------------------------|-------------------------|---|--|--|--------------------------------|---|--|-------------------------------------|------------------------------------|------------------------------------|----------------------------------|---------------------------|------------------------------------|------------------------------------|------------------------|---------------------------|---|---|---|
| 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] | | | | | Tax Liability | | | | | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(c2)] | | Itemized Deductions††: | | [§ 105-153.5(a)(2)]†† | | | [before part-year/nonresident taxable percentage] [S] | [after part-year/nonresident taxable percentage] [S] | Average NC Taxable Income Value [S] | Effective Taxable % Factor [%] | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | | | | |
| | | 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 S Returns Filed [%] | Deduction Amount [S] | % of S SD/ID Value Amount [S] | Average ID Value [S] | | | | | | | | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | |
| | | Additions [S] | Deductions [S] | Number of Returns Filed | % of S Returns Filed [%] | | | Deduction Amount [S] | % of S SD/ID Value Amount [S] | Average ID Value [S] | [before part-year/nonresident taxable percentage] [S] | [after part-year/nonresident taxable percentage] [S] | Average NC Taxable Income Value [S] | Effective Taxable % Factor [%] | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 622,974 | 59 | 3,155 | 13,295 | 12,646,719 | 11,112,986,851 | 256,580 | 1,518,428,592 | 1,435,666,072 | 43,312 | 7.0% | 2,898,474,915 | 33.3% | 66,921 | 8,297,274,456 | (697,828,722) | (16,112) | -8.4% | 74.7% | - | - | - | - | - | - | - | - | - |
| S 1 - 2,000 | 127,747 | 2,754 | 114,201 | 3,089 | 1,405,575 | 1,224,649,592 | 199,617 | 27,466,576 | 56,996,121 | 6,135 | 4.8% | 179,149,680 | 12.8% | 29,201 | 1,015,970,367 | 5,491,717 | 895 | 0.5% | 83.0% | 288,303 | 1,839 | 286,464 | 2.6% | 47 | 5.22% | | | |
| 2,001 - 4,000 | 103,897 | 2,047 | 259,390 | 2,411 | 1,181,758 | 996,719,659 | 220,416 | 27,515,158 | 47,357,420 | 4,522 | 4.4% | 142,713,957 | 12.6% | 31,560 | 834,163,440 | 13,439,996 | 2,972 | 1.6% | 83.7% | 705,614 | 5,311 | 700,303 | 2.5% | 155 | 5.21% | | | |
| 4,001 - 6,000 | 88,454 | 1,791 | 363,450 | 2,062 | 1,100,503 | 581,506,158 | 148,951 | 28,981,716 | 41,518,088 | 3,904 | 4.4% | 111,722,037 | 11.7% | 28,617 | 457,247,749 | 19,500,074 | 4,995 | 4.3% | 78.6% | 1,023,731 | 7,763 | 1,015,968 | 2.4% | 260 | 5.21% | | | |
| 6,001 - 10,000 | 155,284 | 2,989 | 887,200 | 3,932 | 2,153,936 | 1,108,936,271 | 158,714 | 23,134,058 | 63,734,029 | 6,987 | 4.5% | 166,887,028 | 10.1% | 23,885 | 901,449,272 | 55,490,481 | 7,942 | 6.2% | 81.3% | 2,913,236 | 27,743 | 2,885,493 | 2.4% | 413 | 5.20% | | | |
| 10,001 - 12,750 | 97,668 | 1,764 | 680,068 | 2,406 | 1,350,309 | 631,235,957 | 149,759 | 10,003,749 | 39,887,357 | 4,215 | 4.3% | 101,494,412 | 9.8% | 24,079 | 499,857,937 | 47,887,494 | 11,361 | 9.6% | 79.2% | 2,514,141 | 32,676 | 2,481,465 | 2.3% | 589 | 5.18% | | | |
| 12,751 - 15,000 | 76,390 | 1,350 | 615,452 | 2,049 | 1,263,261 | 548,479,917 | 160,281 | 9,962,737 | 34,823,003 | 3,422 | 4.5% | 153,972,589 | 11.3% | 27,058 | 431,028,480 | 47,346,621 | 13,836 | 11.0% | 78.6% | 2,485,699 | 31,768 | 2,453,931 | 2.4% | 717 | 5.18% | | | |
| 15,001 - 17,000 | 63,759 | 1,178 | 604,362 | 1,799 | 1,143,287 | 501,133,218 | 166,933 | 8,095,891 | 30,856,621 | 3,002 | 4.7% | 77,974,777 | 11.4% | 25,974 | 400,397,711 | 48,061,010 | 16,010 | 12.0% | 79.9% | 2,523,226 | 33,374 | 2,489,852 | 2.5% | 829 | 5.18% | | | |
| 17,001 - 20,000 | 89,871 | 1,671 | 917,591 | 2,581 | 1,495,913 | 517,639,786 | 120,859 | 8,149,080 | 43,038,439 | 4,283 | 4.8% | 93,319,255 | 9.8% | 21,788 | 389,431,172 | 79,246,590 | 18,503 | 20.0% | 75.2% | 2,600,465 | 60,711 | 4,099,754 | 2.5% | 957 | 5.17% | | | |
| 20,001 - 21,250 | 35,735 | 644 | 375,015 | 1,052 | 659,379 | 142,115,879 | 83,401 | 4,311,788 | 18,147,881 | 1,704 | 4.8% | 31,452,022 | 8.5% | 18,458 | 96,827,764 | 35,168,769 | 20,639 | 36.3% | 68.1% | 1,846,343 | 24,521 | 1,821,822 | 2.5% | 1,069 | 5.18% | | | |
| 21,251 - 25,000 | 99,485 | 1,949 | 1,170,233 | 3,035 | 1,968,936 | 590,996,199 | 117,588 | 13,588,809 | 55,233,278 | 5,026 | 5.1% | 112,510,349 | 10.6% | 22,386 | 436,841,381 | 116,233,676 | 23,126 | 26.6% | 73.9% | 6,102,276 | 69,919 | 6,032,357 | 2.6% | 1,200 | 5.19% | | | |
| 25,001 - 30,000 | 115,712 | 2,492 | 1,587,749 | 4,140 | 2,558,218 | 857,479,811 | 128,481 | 17,706,072 | 75,953,786 | 6,674 | 5.8% | 153,972,589 | 12.4% | 23,071 | 645,259,508 | 183,391,708 | 27,479 | 28.4% | 75.3% | 9,628,112 | 135,438 | 9,492,674 | 3.0% | 1,422 | 5.18% | | | |
| 30,001 - 40,000 | 174,501 | 4,565 | 3,218,671 | 7,879 | 4,651,720 | 1,921,728,529 | 153,236 | 29,375,389 | 130,001,381 | 12,541 | 7.2% | 365,453,096 | 18.4% | 29,141 | 1,455,649,441 | 438,131,956 | 34,936 | 30.1% | 75.7% | 23,001,974 | 406,896 | 22,595,078 | 3.5% | 1,802 | 5.16% | | | |
| 40,001 - 50,000 | 117,168 | 4,215 | 3,197,276 | 7,913 | 4,737,271 | 1,289,858,144 | 105,657 | 17,908,904 | 92,761,433 | 12,208 | 10.4% | 215,642,167 | 17.0% | 17,664 | 999,363,448 | 548,824,320 | 44,956 | 54.9% | 77.5% | 28,813,339 | 573,070 | 28,240,269 | 4.5% | 2,313 | 5.15% | | | |
| 50,001 - 60,000 | 75,494 | 3,598 | 2,905,437 | 7,055 | 4,098,700 | 1,400,799,666 | 130,647 | 22,794,509 | 72,163,390 | 10,722 | 14.2% | 197,904,903 | 23.4% | 18,458 | 1,153,525,882 | 588,265,581 | 54,865 | 51.0% | 82.3% | 30,883,967 | 606,890 | 30,277,077 | 5.2% | 2,824 | 5.15% | | | |
| 60,001 - 75,000 | 67,415 | 4,339 | 4,088,494 | 8,619 | 5,297,403 | 1,948,384,678 | 149,062 | 23,468,407 | 79,434,409 | 13,071 | 19.4% | 320,973,483 | 37.1% | 24,556 | 1,571,444,831 | 877,430,813 | 67,128 | 55.8% | 80.7% | 46,065,131 | 1,135,926 | 44,929,205 | 5.6% | 3,437 | 5.12% | | | |
| 75,001 - 80,000 | 14,806 | 1,156 | 1,133,405 | 2,259 | 1,391,392 | 552,336,448 | 159,773 | 7,959,154 | 20,370,007 | 3,457 | 23.3% | 55,767,608 | 36.7% | 19,024 | 474,157,987 | 267,636,758 | 77,419 | 56.4% | 85.7% | 14,050,944 | 352,004 | 13,698,940 | 5.7% | 3,963 | 5.12% | | | |
| 80,001 - 100,000 | 39,534 | 3,836 | 4,125,588 | 7,358 | 5,406,724 | 2,090,508,037 | 185,197 | 25,871,731 | 71,461,325 | 11,288 | 28.6% | 262,938,228 | 48.2% | 23,294 | 1,781,980,215 | 1,008,708,924 | 89,361 | 56.6% | 85.2% | 52,957,242 | 1,325,602 | 51,631,640 | 5.7% | 4,574 | 5.12% | | | |
| 100,001 - 120,000 | 21,002 | 2,594 | 3,619,616 | 4,671 | 3,941,828 | 1,304,794,747 | 178,397 | 22,521,496 | 45,548,087 | 7,314 | 34.8% | 104,664,466 | 50.7% | 19,232 | 1,141,103,690 | 799,533,339 | 109,315 | 70.1% | 87.5% | 21,975,502 | 1,142,159 | 40,833,343 | 5.5% | 5,583 | 5.11% | | | |
| 120,001 - 160,000 | 20,091 | 3,188 | 5,651,750 | 4,816 | 5,314,496 | 2,046,224,288 | 253,690 | 30,976,234 | 55,615,626 | 8,057 | 40.1% | 186,431,461 | 60.8% | 23,139 | 1,835,153,435 | 1,108,099,313 | 137,532 | 60.4% | 89.7% | 58,175,205 | 1,771,483 | 56,403,722 | 5.2% | 7,001 | 5.09% | | | |
| 160,001 - 200,000 | 8,689 | 1,700 | 4,092,183 | 2,385 | 3,710,406 | 1,313,470,069 | 319,657 | 31,653,687 | 43,805,926 | 4,109 | 47.3% | 139,564,448 | 75.3% | 33,366 | 1,161,752,212 | 731,477,305 | 170,818 | 88.4% | 88.4% | 38,402,591 | 1,326,088 | 37,076,503 | 5.0% | 9,023 | 5.07% | | | |
| 200,001 or more | 16,159 | 3,952 | 37,890,301 | 5,262 | 48,508,299 | 15,686,889,223 | 1,693,134 | 1,002,506,411 | 416,360,990 | 9,265 | 57.3% | 2,232,852,764 | 97.0% | 240,990 | 14,040,182,780 | 5,459,526,624 | 589,264 | 38.9% | 89.5% | 286,625,144 | 20,791,326 | 265,833,818 | 6.0% | 28,692 | 4.87% | | | |
| TOTAL | 2,231,835 | 53,831 | 77,500,588 | 100,068 | 115,985,673 | 48,368,873,127 | 261,146 | 2,912,379,788 | 2,970,732,939 | 185,218 | 8.3% | 8,290,456,818 | 28.8% | 44,761 | 40,020,063,158 | 11,781,064,172 | 87,938 | 29.4% | 82.7% | 655,142,185 | 29,862,507 | 625,279,678 | 5.2% | 3,376 | 5.01% | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S 1 - 3,999 | 185,313 | 423 | 81,791 | 803 | 3,963,221 | (1,256,390,044) | (94,267) | 464,659,598 | 80,025,664 | 13,328 | 30.9% | 60,447,807 | 16.9% | 4,535 | (932,203,917) | (215,466,008) | (16,166) | 23.1% | 74.2% | 2,206,174 | 106,619 | 2,099,555 | 13.5% | 158 | -0.17% | | | |
| 4,000 - 9,999 | 305,043 | 455 | 110,570 | 1,714 | 700,187 | 31,119,566 | 7,152 | 4,645,866 | 3,193,524 | 4,351 | 1.4% | 70,026,407 | 2.3% | 16,094 | (37,454,499) | (38,681,389) | (8,890) | 103.3% | -120.4% | [D] | [D] | 280,927 | 23.3% | 65 | 0.90% | | | |
| 10,000 - 14,999 | 237,135 | 1,029 | 144,987 | 2,399 | 1,060,919 | 68,600,334 | 12,606 | 5,296,058 | 6,870,692 | 5,442 | 3.0% | 96,166,592 | 4.0% | 17,671 | (29,140,892) | (28,150,412) | (5,173) | 96.6% | -42.5% | 605,390 | 27,934 | 577,456 | 2.1% | 106 | 0.84% | | | |
| 15,000 - 19,999 | 188,069 | 1,597 | 326,832 | 2,648 | 1,203,912 | 98,672,856 | 17,480 | 2,429,414 | 14,132,219 | 5,645 | 3.0% | 109,975,736 | 5.2% | 17,666 | (12,755,685) | (13,256,288) | (2,348) | 103.9% | -12.9% | 980,432 | 4,848 | 975,584 | 1.4% | 173 | 0.99% | | | |
| 20,000 - 24,999 | 170,978 | 1,715 | 487,255 | 2,846 | 1,337,027 | 127,392,063 | 22,535 | 1,892,159 | 22,121,443 | 5,653 | 3.3% | 104,960,146 | 6.0% | 18,567 | 2,202,633 | 947,698 | 168 | 43.0% | 1.7% | 1,665,378 | 15,658 | 1,649,720 | 1.3% | 292 | 1.29% | | | |
| 25,000 - 29,999 | 155,566 | 1,813 | 646,386 | 3,094 | 1,526,738 | 159,965,444 | 27,467 | 1,774,674 | 29,674,385 | 8,274 | 3.7% | 106,894,172 | 6.7% | 18,354 | 2,517,561 | 22,787,133 | 3,913 | 90.5% | 15.7% | 2,884,564 | 26,825 | 2,557,739 | 1.4% | 439 | 1.60% | | | |
| 30,000 - 39,999 | 259,041 | 3,656 | 1,628,390 | 6,748 | 3,449,172 | 418,338,082 | 35,087 | 4,930,844 | 77,602,927 | 11,923 | 4.6% | 220,746,906 | 8.2% | 18,514 | 124,919,093 | 116,927,701 | 9,807 | 93.6% | 29.9% | 8,359,335 | 113,138 | 8,246,197 | 1.7% | 692 | 1.97% | | | |
| 40,000 - 49,999 | 189,828 | 3,929 | 1,953,169 | 7,839 | 4,027,250 | 596,482,880 | 45,055 | 6,592,517 | 110,942,682 | 13,239 | 7.0% | 243,189,527 | 12.1% | 18,369 | 248,943,188 | 236,661,617 | 17,876 | 95.1% | 41.7% | 14,488,159 | 249,880 | 14,238,279 | 2.7% | 1,075 | 2.39% | | | |
| 50,000 - 59,999 | 136,533 | 4,422 | 2,444,257 | 8,923 | 4,571,652 | 809,228,153 | 55,083 | 6,744,204 | 152,032,908 | 14,691 | 10.8% | 269,853,401 | 18.1% | 18,369 | 394,086,048 | 370,556,467 | 25,223 | 94.0% | 48.7% | 21,587,577 | 449,991 | 21,137,586 | 4.0% | 1,439 | 2.61% | | | |
| 60,000 - 69,999 | 94,996 | 4,563 | 2,894,258 | 8,901 | 4,655,759 | 948,209,908 | 64,901 | 6,805,639 | 172,579,257 | 14,610 | 15.4% | | | | | | | | | | | | | | | | | |

TABLE 5. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

| MARRIED FILING SEPARATELY | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------------------------------|--|------------------------------|-------------------|------------------------------|---|-------------------------------|--|----------------------|-----------------------------|--|----------------------|---|--|-----------------------|--|----------------------|-------------------------------------|-------------------------|--------------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------------|------------------------|---------------------------|---|---|
| Income Level | 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] | | | | | Tax Liability | | | | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(c2); § 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 part-year/nonresident taxable percentage] [S] | | | [after part-year/nonresident taxable percentage] [S] | | Average NC Taxable Income Value [S] | Effective Taxable % [S] | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | |
| | | 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 [S] | Deduction Amount [S] | Itemized Deductions [S] | Number of Returns | Deduction Amount [S] | Number of Returns | Deduction Amount [S] | Number of Returns | 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 | Deduction Amount [S] | Itemized Deductions [S] | Number of Returns | Deduction Amount [S] | Number of Returns | Deduction Amount [S] | Number of Returns | Deduction Amount [S] | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 18,766 | 16 | 2,284 | 8,502 | 6,685,874 | 3,763,193,192 | 200,533 | 720,882,000 | 326,541,854 | 5,739,500 | 15,513 | 155,130,000 | 3,253 | 679,549,291 | 3,317,114,547 | (219,343,572) | (11,688) | -6.6% | 88.1% | - | - | - | - | - | - | - | - | - |
| \$ 1 - 2,000 | 4,346 | 1,774 | 66,568 | 2,418 | 596,355 | 385,839,866 | 88,780 | 2,873,507 | 14,742,287 | 1,304,000 | 3,499 | 34,990,000 | 847 | 16,223,194 | 321,453,892 | 4,063,429 | 935 | 1.3% | 83.3% | 213,326 | 1,311 | 212,015 | 1.9% | 49 | 5.22% | | | |
| 2,001 - 4,000 | 3,704 | 1,466 | 161,176 | 2,183 | 540,751 | 319,470,482 | 86,250 | 5,254,646 | 10,251,126 | 1,222,500 | 3,198 | 31,980,000 | 506 | 30,109,844 | 251,161,658 | 11,085,131 | 2,993 | 4.4% | 78.6% | 581,999 | 6,888 | 575,111 | 2.0% | 155 | 5.19% | | | |
| 4,001 - 6,000 | 3,279 | 1,301 | 214,197 | 1,945 | 527,201 | 376,892,950 | 114,941 | 6,219,920 | 14,716,575 | 1,099,500 | 2,875 | 28,750,000 | 404 | 40,387,617 | 298,159,178 | 16,336,417 | 4,982 | 5.5% | 79.1% | 857,661 | 6,577 | 851,084 | 2.0% | 260 | 5.21% | | | |
| 6,001 - 10,000 | 6,828 | 2,824 | 635,265 | 3,912 | 943,602 | 633,059,653 | 92,715 | 6,030,720 | 21,123,605 | 2,518,000 | 6,069 | 60,690,000 | 759 | 62,932,865 | 491,825,903 | 54,602,239 | 7,997 | 11.1% | 77.7% | 2,866,624 | 32,243 | 2,834,381 | 2.4% | 415 | 5.19% | | | |
| 10,001 - 12,750 | 4,802 | 2,027 | 531,256 | 2,720 | 643,557 | 336,683,397 | 70,113 | 31,487,816 | 11,958,045 | 1,954,500 | 4,288 | 42,880,000 | 514 | 21,601,387 | 289,777,281 | 54,664,419 | 11,384 | 18.9% | 86.1% | 2,869,946 | 40,287 | 2,829,659 | 2.6% | 589 | 5.18% | | | |
| 12,751 - 15,000 | 4,087 | 1,670 | 491,803 | 2,372 | 610,753 | 261,087,480 | 63,882 | 7,405,970 | 11,176,445 | 1,524,000 | 3,726 | 37,260,000 | 361 | 23,466,615 | 195,066,390 | 56,652,422 | 13,862 | 29.0% | 74.7% | 2,974,277 | 34,678 | 2,939,599 | 2.8% | 719 | 5.19% | | | |
| 15,001 - 17,000 | 3,584 | 1,507 | 453,204 | 2,040 | 524,898 | 211,927,707 | 59,130 | 1,030,985 | 7,323,335 | 1,275,000 | 3,248 | 32,480,000 | 336 | 9,953,496 | 161,921,861 | 57,429,978 | 16,024 | 35.5% | 76.4% | 3,015,115 | 41,230 | 2,973,885 | 2.9% | 830 | 5.18% | | | |
| 17,001 - 20,000 | 5,564 | 2,298 | 768,677 | 3,218 | 779,682 | 276,647,612 | 49,721 | 30,752,512 | 10,530,667 | 1,851,000 | 5,033 | 50,330,000 | 531 | 9,842,567 | 234,845,890 | 102,987,362 | 18,510 | 43.9% | 84.9% | 5,406,834 | 69,308 | 5,337,526 | 3.2% | 959 | 5.18% | | | |
| 20,001 - 21,250 | 2,311 | 960 | 306,259 | 1,329 | 312,835 | 166,437,985 | 72,020 | 1,347,826 | 4,716,415 | 768,500 | 2,091 | 20,910,000 | 220 | 4,464,838 | 136,926,058 | 47,678,230 | 20,631 | 34.8% | 82.3% | 2,503,093 | 27,978 | 2,475,115 | 3.4% | 1,071 | 5.19% | | | |
| 21,251 - 25,000 | 6,803 | 2,899 | 1,021,291 | 3,834 | 970,723 | 299,736,178 | 44,059 | 1,158,574 | 10,322,715 | 2,355,000 | 6,129 | 61,290,000 | 674 | 16,317,249 | 210,609,788 | 157,334,789 | 23,127 | 74.7% | 70.3% | 8,260,130 | 126,367 | 8,133,763 | 3.6% | 1,196 | 5.17% | | | |
| 25,001 - 30,000 | 8,591 | 3,714 | 1,414,075 | 4,803 | 1,635,915 | 469,176,106 | 54,613 | 2,781,896 | 11,564,391 | 2,249,000 | 7,647 | 76,470,000 | 944 | 14,718,818 | 367,495,793 | 236,123,174 | 27,485 | 64.3% | 78.3% | 12,396,474 | 221,273 | 12,175,201 | 3.9% | 1,417 | 5.16% | | | |
| 30,001 - 40,000 | 14,836 | 6,695 | 2,714,513 | 8,009 | 1,953,913 | 935,380,916 | 63,048 | 36,133,248 | 20,176,914 | 3,254,000 | 12,961 | 129,610,000 | 1,875 | 41,814,286 | 776,658,964 | 515,933,784 | 34,776 | 66.4% | 83.0% | 27,086,531 | 512,201 | 26,574,330 | 4.1% | 1,791 | 5.15% | | | |
| 40,001 - 50,000 | 10,776 | 4,833 | 2,401,873 | 5,823 | 1,560,333 | 690,972,245 | 64,121 | 6,277,480 | 13,843,846 | 1,301,000 | 8,988 | 89,880,000 | 1,788 | 27,470,990 | 564,753,889 | 480,146,872 | 44,557 | 85.0% | 81.7% | 25,207,755 | 537,956 | 24,669,799 | 3.9% | 2,289 | 5.14% | | | |
| 50,001 - 60,000 | 6,730 | 3,065 | 1,778,521 | 3,588 | 1,126,339 | 1,124,425,416 | 167,077 | 2,644,774 | 14,089,794 | [D] | 5,310 | 53,100,000 | 1,420 | 233,508,301 | 826,372,185 | 367,799,620 | 54,651 | 44.5% | 73.5% | 19,309,515 | 444,799 | 18,864,716 | 3.3% | 2,803 | 5.13% | | | |
| 60,001 - 75,000 | 6,110 | 2,791 | 2,082,718 | 3,238 | 1,434,981 | 649,274,883 | 106,264 | 8,644,840 | 14,427,196 | [D] | 4,408 | 44,080,000 | 1,702 | 27,459,306 | 571,917,121 | 407,899,192 | 66,759 | 71.3% | 88.1% | 21,414,700 | 605,645 | 20,809,055 | 2.6% | 3,406 | 5.10% | | | |
| 75,001 - 80,000 | 1,440 | 645 | 555,072 | 772 | 340,409 | 267,433,009 | 185,717 | 689,636 | 2,251,085 | [D] | 995 | 9,950,000 | 445 | 70,661,584 | 185,259,976 | 111,472,894 | 77,412 | 60.2% | 69.3% | 5,852,326 | 182,188 | 5,670,138 | 2.3% | 3,938 | 5.09% | | | |
| 80,001 - 100,000 | 3,768 | 1,663 | 1,740,799 | 2,054 | 1,125,723 | 606,694,319 | 161,012 | 39,954,917 | 7,936,101 | [D] | 2,404 | 24,040,000 | 1,364 | 79,884,944 | 534,788,191 | 335,041,095 | 88,917 | 62.6% | 88.1% | 17,589,672 | 536,858 | 17,052,814 | 1.9% | 4,526 | 5.06% | | | |
| 100,001 - 120,000 | 2,130 | 953 | 1,300,917 | 1,150 | 761,291 | 329,819,624 | 154,845 | 8,753,236 | 5,619,324 | [D] | 1,288 | 12,880,000 | 842 | 20,470,964 | 299,602,572 | 232,579,718 | 109,192 | 77.6% | 90.8% | 12,210,440 | 432,890 | 11,777,550 | 1.6% | 5,529 | 5.09% | | | |
| 120,001 - 160,000 | 1,893 | 917 | 1,177,951 | 951 | 879,729 | 422,215,205 | 223,400 | 9,307,808 | 6,186,709 | [D] | 1,000 | 10,000,000 | 893 | 17,473,571 | 397,862,733 | 258,547,450 | 136,581 | 65.0% | 94.2% | 13,573,754 | 479,492 | 13,094,262 | 1.2% | 6,917 | 5.06% | | | |
| 160,001 - 200,000 | 872 | 419 | 1,749,837 | 443 | 632,259 | 303,130,220 | 347,626 | 5,685,796 | 3,567,584 | [D] | 3,999 | 39,990,000 | 473 | 15,863,476 | 285,394,956 | 154,712,018 | 177,422 | 54.2% | 94.1% | 8,122,378 | 336,754 | 7,785,624 | 1.0% | 8,928 | 5.03% | | | |
| 200,001 or more | 1,717 | 806 | 8,460,559 | 893 | 9,668,405 | 5,016,570,191 | 2,921,707 | 417,707,555 | 149,555,560 | [D] | 583 | 5,830,000 | 1,134 | 284,275,436 | 4,994,616,750 | 1,136,259,871 | 661,770 | 22.7% | 99.6% | 59,653,633 | 4,597,750 | 55,055,883 | 1.3% | 32,065 | 4.85% | | | |
| TOTAL | 122,937 | 45,243 | 30,028,815 | 66,197 | 34,255,528 | 17,846,063,637 | 145,164 | 1,353,025,662 | 692,546,483 | 28,490,500 | 101,652 | 1,016,520,000 | 1,285 | 1,747,946,639 | 15,713,585,677 | 4,580,066,515 | 46,072 | 29.1% | 88.1% | 251,966,183 | 9,274,673 | 242,691,510 | 2.0% | 1,974 | 1.36% | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 2,624 | 54 | 375,653 | 688 | 2,198,477 | (1,888,803,773) | (719,819) | 526,847,517 | 51,340,640 | 585,000 | 1,599 | 15,990,000 | 1,025 | 7,455,526 | (1,437,327,422) | (122,465,833) | (46,671) | 8.5% | 76.1% | [D] | [D] | 753,000 | 4.8% | 287 | -0.04% | | | |
| \$ 1 - 3,999 | 3,737 | 212 | 98,579 | 1,305 | 242,160 | 6,369,683 | 1,888 | 3,010,346 | 1,414,717 | 832,500 | 2,846 | 28,460,000 | 527 | 1,302,085 | (22,629,273) | (21,244,437) | (6,298) | 93.9% | -355.3% | [D] | [D] | 125,346 | 14.8% | 37 | 1.97% | | | |
| 4,000 - 9,999 | 6,197 | 251 | 68,678 | 3,768 | 706,364 | 44,410,561 | 7,166 | 1,039,972 | 6,670,584 | 1,825,000 | 5,660 | 56,600,000 | 577 | 2,780,246 | (22,425,297) | (21,111,181) | (3,407) | 94.1% | -50.5% | [D] | [D] | 132,105 | 10.9% | 21 | 0.30% | | | |
| 10,000 - 14,999 | 6,369 | 1,528 | 214,863 | 3,977 | 866,167 | 79,769,014 | 12,525 | 1,221,108 | 8,397,879 | 2,240,000 | 5,656 | 58,960,000 | 433 | 3,248,922 | 8,143,321 | 7,128,747 | 1,119 | 87.5% | 10.2% | [D] | [D] | 738,712 | 2.7% | 116 | 0.93% | | | |
| 15,000 - 19,999 | 7,251 | 2,349 | 489,811 | 4,269 | 928,223 | 127,338,805 | 17,562 | 969,837 | 10,175,008 | 3,135,000 | 6,772 | 67,720,000 | 479 | 3,661,248 | 43,617,386 | 39,544,459 | 5,454 | 90.7% | 34.3% | 2,307,229 | 28,233 | 2,278,996 | 3.3% | 314 | 1.79% | | | |
| 20,000 - 24,999 | 8,621 | 3,152 | 798,640 | 4,952 | 1,160,304 | 194,429,138 | 22,553 | 1,145,886 | 13,612,336 | 3,374,000 | 8,048 | 80,480,000 | 573 | 5,006,106 | 93,102,582 | 10,038 | 92.9% | 47.9% | 4,708,339 | 59,674 | 4,648,665 | 3.7% | 539 | 2.39% | | | | |
| 25,000 - 29,999 | 9,363 | 3,638 | 1,052,970 | 5,288 | 1,222,671 | 257,908,931 | 27,546 | 1,005,745 | 15,066,553 | 3,966,000 | 8,702 | 87,020,000 | 661 | 7,320,523 | 145,547,600 | 135,601,042 | 14,483 | 93.2% | 56.4% | 7,261,027 | 104,079 | 7,156,948 | 4.0% | 764 | 2.77% | | | |
| 30,000 - 39,999 | 18,762 | 7,763 | 2,504,970 | 10,314 | 2,492,618 | 655,915,342 | 34,960 | 1,717,288 | 36,172,014 | 6,805,500 | 17,194 | 171,940,000 | 1,568 | 18,938,056 | 423,777,060 | 402,004,805 | 21,427 | 94.9% | 64.6% | 21,364,711 | 355,560 | 21,009,151 | 4.4% | 1,120 | 3.20% | | | |
| 40,000 - 49,999 | 16,314 | 7,196 | 2,646,939 | 8,563 | 2,070,409 | 731,956,871 | 44,867 | 1,488,722 | 40,118,574 | 4,097,500 | 14,387 | 143,870,000 | 1,927 | 25,161,622 | 520,197,897 | 492,674,539 | 30,199 | 94.7% | 71.1% | 26,101,573 | 491,025 | 25,610,548 | 4.9% | 1,570 | 3.50% | | | |
| 50,000 - 59,999 | 12,244 | 5,346 | 2,445,614 | 6,449 | 1,735,797 | 668,788,055 | 54,622 | 2,375,92 | | | | | | | | | | | | | | | | | | | | |

TABLE 5A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME 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: | | | | Standard Deduction††: | | | | Computed NC Taxable Income [includes returns with deficit] | | | | | Tax Liability | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(c2)] | | Additions [§ 105-153.6] | | Standard Deduction††: | | [§ 105-153.5(a)(1)]†† | | [before part-year/nonresident taxable percentage] [S] | [after part-year/nonresident taxable percentage] [S] | Average NC Taxable Income Value [S] | Effective Taxable % Factor [%] | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | Net Tax Liability | | |
| | | 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 [%] | Standard Deduction Amount [§10,000] [S] | % of MFS SD/ID Value Amount [%] | | | | | | | | | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] |
| | | Additions [S] | Deductions [S] | Additions [S] | Deductions [S] | | | Number of Returns Filed | % of MFS Returns Filed [%] | Standard Deduction Amount [§10,000] [S] | % of MFS SD/ID Value Amount [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 18,766 | [D] | [D] | 7,285 | 2,986,328 | 59,896,448 | 3,861 | 47,017,218 | 106,665,207 | 15,513 | 82.7% | 155,130,000 | 18.6% | (154,881,541) | (140,865,130) | (9,080) | 91.0% | -258.6% | - | - | - | - | - | - | - | |
| \$ 1 - 2,000 | 4,346 | [D] | [D] | 2,065 | 466,080 | 114,024,164 | 32,588 | 727,042 | 9,576,941 | 3,499 | 80.5% | 34,990,000 | 68.3% | 70,184,265 | 3,343,926 | 956 | 4.8% | 61.6% | [D] | [D] | 174,352 | 1.6% | 50 | 5.21% | | |
| 2,001 - 4,000 | 3,704 | 1,209 | 127,568 | 1,959 | 444,317 | 85,451,076 | 26,720 | 1,387,188 | 8,129,624 | 3,198 | 86.3% | 31,980,000 | 51.5% | 46,728,640 | 9,574,462 | 2,994 | 20.5% | 54.7% | 502,674 | 5,865 | 496,809 | 1.8% | 155 | 5.19% | | |
| 4,001 - 6,000 | 3,279 | 1,115 | 177,365 | 1,739 | 385,796 | 76,359,260 | 26,560 | 300,234 | 8,571,015 | 2,875 | 87.7% | 28,750,000 | 41.6% | 39,338,479 | 14,321,742 | 4,981 | 36.4% | 51.5% | 751,886 | 6,183 | 745,703 | 1.8% | 259 | 5.21% | | |
| 6,001 - 10,000 | 6,828 | 2,454 | 530,004 | 3,551 | 716,362 | 157,917,339 | 26,020 | 663,343 | 15,313,264 | 6,069 | 88.9% | 60,690,000 | 49.1% | 82,577,418 | 48,559,631 | 8,001 | 58.8% | 52.3% | 2,549,395 | 28,975 | 2,520,420 | 2.1% | 415 | 5.19% | | |
| 10,001 - 12,750 | 4,802 | 1,815 | 450,265 | 2,438 | 516,327 | 119,229,173 | 27,805 | 477,677 | 9,514,216 | 4,288 | 89.3% | 42,880,000 | 66.5% | 67,312,634 | 48,818,858 | 11,385 | 72.5% | 56.5% | 2,563,041 | 36,174 | 2,526,867 | 2.4% | 589 | 5.18% | | |
| 12,751 - 15,000 | 4,087 | 1,507 | 421,947 | 2,186 | 461,820 | 106,221,067 | 28,508 | 3,451,070 | 7,613,395 | 3,726 | 91.2% | 37,260,000 | 61.4% | 64,798,742 | 51,675,910 | 13,869 | 79.7% | 61.0% | [D] | [D] | 2,680,206 | 2.6% | 719 | 5.19% | | |
| 15,001 - 17,000 | 3,584 | 1,364 | 388,806 | 1,857 | 404,498 | 103,849,869 | 31,973 | 2,260,056 | 6,188,123 | 3,248 | 90.6% | 32,480,000 | 76.5% | 65,407,802 | 52,050,422 | 16,025 | 79.6% | 63.0% | 2,732,696 | 37,321 | 2,695,375 | 2.7% | 830 | 5.18% | | |
| 17,001 - 20,000 | 5,564 | 2,097 | 663,398 | 2,897 | 597,560 | 172,532,493 | 34,280 | 420,318 | 8,321,467 | 5,033 | 90.5% | 50,330,000 | 83.6% | 114,301,344 | 93,186,550 | 18,515 | 81.5% | 66.2% | 4,892,296 | 64,247 | 4,828,049 | 2.9% | 959 | 5.18% | | |
| 20,001 - 21,250 | 2,311 | 863 | 253,107 | 1,211 | 256,520 | 75,160,876 | 35,945 | 175,239 | 3,673,043 | 2,091 | 90.5% | 20,910,000 | 82.4% | 50,753,072 | 43,134,720 | 20,629 | 85.0% | 67.5% | [D] | [D] | 2,238,249 | 3.0% | 1,070 | 5.19% | | |
| 21,251 - 25,000 | 6,803 | 2,631 | 450,683 | 3,443 | 722,970 | 227,134,671 | 37,059 | 634,515 | 9,374,587 | 6,219 | 90.1% | 61,290,000 | 79.0% | 157,104,599 | 141,728,069 | 23,124 | 90.2% | 69.2% | 7,440,772 | 112,527 | 7,328,245 | 3.2% | 1,196 | 5.17% | | |
| 25,001 - 30,000 | 8,591 | 3,300 | 1,180,810 | 4,283 | 818,352 | 312,316,243 | 40,842 | 536,030 | 9,630,037 | 7,647 | 89.0% | 76,470,000 | 84.4% | 226,752,236 | 210,145,424 | 27,481 | 92.7% | 72.6% | 11,032,634 | 196,911 | 10,835,723 | 3.4% | 1,417 | 5.16% | | |
| 30,001 - 40,000 | 14,836 | 5,917 | 2,279,147 | 6,931 | 1,369,352 | 623,078,736 | 48,073 | 2,159,540 | 15,157,242 | 12,961 | 87.4% | 129,610,000 | 75.6% | 480,470,734 | 450,466,799 | 34,751 | 93.7% | 77.1% | 23,646,370 | 439,657 | 23,206,713 | 3.6% | 1,791 | 5.15% | | |
| 40,001 - 50,000 | 10,776 | 4,045 | 1,900,728 | 4,847 | 1,050,793 | 515,735,221 | 57,380 | 1,257,406 | 9,856,120 | 8,988 | 83.4% | 89,880,000 | 76.6% | 417,256,507 | 400,068,201 | 44,511 | 95.9% | 80.9% | 21,003,624 | 439,826 | 20,563,798 | 3.3% | 2,288 | 5.14% | | |
| 50,001 - 60,000 | 6,730 | 2,476 | 1,338,602 | 2,774 | 669,960 | 367,754,439 | 69,257 | 1,100,903 | 5,216,410 | 5,310 | 78.9% | 53,100,000 | 18.5% | 310,538,932 | 289,879,937 | 54,591 | 93.3% | 84.4% | 15,218,717 | 346,830 | 14,872,337 | 2.6% | 2,801 | 5.13% | | |
| 60,001 - 75,000 | 6,110 | 2,117 | 1,504,526 | 2,226 | 1,617,615 | 356,097,950 | 80,784 | 1,645,882 | 5,713,390 | 4,408 | 72.1% | 44,080,000 | 61.6% | 307,950,442 | 293,698,439 | 66,229 | 95.4% | 86.5% | 15,419,144 | 442,661 | 14,976,483 | 1.9% | 3,398 | 5.10% | | |
| 75,001 - 80,000 | 1,440 | 494 | 416,624 | 487 | 148,607 | 89,284,293 | 89,733 | 612,404 | 1,287,227 | 2,995 | 69.1% | 9,950,000 | 12.3% | 78,659,470 | 77,012,991 | 77,400 | 97.9% | 88.1% | 4,043,193 | 137,298 | 3,905,895 | 1.6% | 3,926 | 5.07% | | |
| 80,001 - 100,000 | 3,768 | 1,136 | 1,172,043 | 1,234 | 472,541 | 255,679,691 | 106,356 | 1,466,932 | 2,404,023 | 2,404 | 63.8% | 24,040,000 | 23.1% | 229,312,841 | 213,453,393 | 88,791 | 93.1% | 89.7% | 11,206,314 | 377,066 | 10,829,248 | 1.2% | 4,505 | 5.07% | | |
| 100,001 - 120,000 | 2,130 | 636 | 876,029 | 631 | 316,969 | 168,067,651 | 130,487 | 1,356,241 | 2,632,521 | 1,288 | 60.5% | 12,880,000 | 38.6% | 153,911,371 | 140,474,754 | 109,064 | 91.3% | 91.6% | 7,374,916 | 300,405 | 7,074,511 | 0.9% | 5,493 | 5.04% | | |
| 120,001 - 160,000 | 1,893 | 549 | 1,031,480 | 437 | 321,426 | 163,168,000 | 163,168 | 3,422,589 | 2,720,954 | 1,000 | 52.8% | 10,000,000 | 36.4% | 153,869,635 | 136,058,255 | 136,058 | 88.4% | 94.3% | 7,143,060 | 292,028 | 6,851,032 | 0.6% | 6,851 | 5.04% | | |
| 160,001 - 200,000 | 872 | 230 | 650,306 | 167 | 173,419 | 79,075,196 | 198,183 | 1,260,982 | 1,558,251 | 399 | 45.8% | 3,990,000 | 20.1% | 74,787,927 | 70,684,681 | 177,155 | 94.5% | 94.6% | 3,710,935 | 190,615 | 3,520,320 | 0.5% | 8,823 | 4.98% | | |
| 200,001 or more | 1,717 | 335 | 3,116,318 | 242 | 981,426 | 503,190,580 | 863,106 | 25,029,708 | 6,830,125 | 583 | 34.0% | 5,830,000 | 2.0% | 515,560,163 | 247,105,367 | 423,851 | 47.9% | 102.5% | 12,973,030 | 630,829 | 12,342,201 | 0.3% | 21,170 | 4.99% | | |
| TOTAL | 122,937 | 34,439 | 17,394,163 | 54,889 | 14,899,038 | 4,731,224,436 | 46,543 | 95,328,517 | 257,337,241 | 101,652 | 82.7% | 1,016,520,000 | 36.8% | 3,552,695,712 | 2,894,517,401 | 35,238 | 81.5% | 75.1% | 159,357,791 | 4,145,255 | 155,212,536 | 1.3% | 1,527 | 5.11% | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 2,624 | [D] | [D] | 322 | 889,041 | (277,676,180) | (173,656) | 62,177,592 | 12,121,737 | 1,599 | 60.9% | 15,990,000 | 68.2% | (243,610,325) | (68,293,987) | (42,710) | 28.0% | 87.7% | [D] | [D] | 353,204 | 2.3% | 221 | -0.13% | | |
| \$ 1 - 3,999 | 3,373 | [D] | [D] | 1,171 | 186,559 | 5,555,054 | 1,952 | 2,294,881 | 1,670,222 | 2,846 | 84.4% | 28,460,000 | 95.6% | (22,280,287) | (20,893,038) | (7,341) | 93.8% | -401.1% | [D] | [D] | 85,589 | 10.1% | 30 | 1.54% | | |
| 4,000 - 9,999 | 6,197 | [D] | [D] | 3,610 | 632,346 | 40,638,823 | 7,180 | 743,457 | 7,424,691 | 5,660 | 91.3% | 56,600,000 | 95.3% | (22,642,411) | (21,241,959) | (3,753) | 93.8% | -55.7% | [D] | [D] | 23,993 | 2.0% | 4 | 0.06% | | |
| 10,000 - 14,999 | 6,369 | 1,354 | 160,158 | 3,835 | 822,796 | 73,922,588 | 12,538 | 868,326 | 9,210,923 | 5,896 | 92.6% | 58,960,000 | 94.8% | 6,619,991 | 6,619,991 | 989 | 88.1% | 9.0% | [D] | [D] | 600,230 | 2.2% | 102 | 0.81% | | |
| 15,000 - 19,999 | 7,251 | 2,144 | 419,200 | 4,073 | 841,429 | 118,940,810 | 17,564 | 589,334 | 11,890,947 | 6,772 | 93.4% | 67,720,000 | 94.9% | 39,919,197 | 36,413,811 | 5,377 | 91.2% | 33.6% | [D] | [D] | 2,063,827 | 3.0% | 305 | 1.74% | | |
| 20,000 - 24,999 | 8,621 | 2,923 | 700,088 | 4,693 | 1,015,296 | 181,518,874 | 22,555 | 815,427 | 14,437,268 | 8,048 | 93.4% | 80,480,000 | 94.1% | 87,417,033 | 81,217,305 | 10,092 | 92.9% | 48.2% | 4,381,251 | 56,471 | 4,324,780 | 3.5% | 537 | 2.38% | | |
| 25,000 - 29,999 | 9,363 | 3,358 | 920,309 | 4,974 | 1,063,208 | 239,716,363 | 27,547 | 700,295 | 16,527,828 | 8,702 | 92.9% | 87,020,000 | 92.2% | 136,868,830 | 127,755,511 | 14,681 | 93.3% | 57.1% | 6,786,312 | 95,183 | 6,691,129 | 3.7% | 769 | 2.79% | | |
| 30,000 - 39,999 | 18,762 | 7,093 | 2,188,297 | 9,538 | 2,067,436 | 600,618,579 | 34,932 | 1,173,557 | 35,874,546 | 17,194 | 91.6% | 171,940,000 | 90.1% | 393,977,590 | 374,095,646 | 21,757 | 95.0% | 65.6% | 19,789,889 | 328,633 | 19,461,256 | 4.1% | 1,132 | 3.24% | | |
| 40,000 - 49,999 | 16,314 | 6,447 | 2,269,268 | 7,442 | 1,508,720 | 644,572,377 | 44,815 | 866,308 | 55,048,614 | 14,387 | 88.2% | 143,870,000 | 85.1% | 466,700,071 | 442,650,513 | 30,767 | 94.8% | 72.4% | 23,378,720 | 426,028 | 22,952,692 | 4.4% | 1,595 | 3.56% | | |
| 50,000 - 59,999 | 12,244 | 4,589 | 2,018,925 | 5,371 | 1,209,142 | 562,288,386 | 54,575 | 1,302,914 | 28,095,561 | 10,303 | 84.1% | 103,030,000 | 79.3% | 432,465,739 | 406,907,045 | 39,944 | 94.1% | 76.9% | 21,444,519 | 444,147 | 21,000,372 | 4.0% | 2,038 | 3.73% | | |
| 60,000 - 69,999 | 7,851 | 2,882 | 1,489,584 | 3,108 | 835,104 | 399,145,026 | 64,576 | 1,659,646 | 19,007,949 | 6,181 | 78.7% | 61,810,000 | 71.6% | 319,986,723 | 296,229,077 | 47,926 | 92.6% | 80.2% | 15,591,554 | 332,069 | 15,259,485 | 3.0% | 2,469 | 3.82% | | |
| 70,000 - 74,999 | 2,863 | 990 | 574,448 | 1,094 | 317,249 | 155,952,482 | 72,368 | 740,118 | 1,702,860 | 2,155 | 75.3% | 21,550,000 | 68.0% | 117,481,064 | 127,755,511 | 54,516 | 92.2% | 81.7% | 6,177,489 | 157,499 | 6,019,990 | 2.4% | 2,793 | 3.86% | | |
| 75,000 - 79,999 | 2,399 | 816 | 515,062 | 844 | 283,13 | | | | | | | | | | | | | | | | | | | | | |

TABLE 5B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY 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] | | | | | Tax Liability | | | | | | | |
|--|---|---|-------------------------------------|-------------------------|-------------------------------------|---|-------------------------------|---|-----------------------------|-------------------------|------------------------|----------------------|--|----------------------|---|--|-------------------------------------|----------------------------------|-------------------------|------------------------------|--------------------------------|------------------------------------|------------------------|---------------------------|--------|
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(2)] Additions [§ 105-153.6] | | Itemized Deductions††: | | | [§ 105-153.5(a)(2)]†† | | | | | Computed Gross Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | | | |
| | | 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 | Deduction Amount [S] | % of MFS SD/ID Value Amount [%] | Average ID Value [S] | [before part-year/nonresident taxable percentage] [S] | [after part-year/nonresident taxable percentage] [S] | Average NC Taxable Income Value [S] | | | Effective Taxable Factor [%] | NCTI as a % of Federal AGI [%] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | |
| | | | | | | | | Additions [S] | Deductions [S] | | | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 18,766 | [D] | [D] | 1,217 | 3,699,546 | 3,703,296,744 | 1,138,425 | 673,864,782 | 225,616,147 | 3,253 | 17.3% | 679,549,291 | 81.4% | 208,899 | 3,471,996,088 | (78,478,442) | (24,125) | -2.3% | 93.8% | - | - | - | - | - | - |
| \$ 1 - 2,000 | 4,346 | [D] | [D] | 353 | 130,275 | 271,815,702 | 320,916 | 2,146,465 | 6,469,346 | 847 | 19.5% | 16,223,194 | 31.7% | 19,154 | 251,269,627 | 719,503 | 849 | 0.3% | 92.4% | [D] | [D] | 37,663 | 0.3% | 44 | 5.23% |
| 2,001 - 4,000 | 3,704 | 257 | 33,608 | 224 | 96,434 | 234,019,406 | 462,489 | 3,867,458 | 3,344,002 | 506 | 13.7% | 30,109,844 | 48.5% | 59,506 | 204,433,018 | 1,510,669 | 2,986 | 0.7% | 87.4% | 79,325 | 1,023 | 78,302 | 0.3% | 155 | 5.18% |
| 4,001 - 6,000 | 3,279 | 186 | 36,832 | 206 | 141,405 | 300,533,690 | 743,895 | 5,919,686 | 7,245,060 | 404 | 12.3% | 40,387,617 | 58.4% | 99,969 | 258,820,699 | 2,014,675 | 4,987 | 0.8% | 86.1% | 105,775 | 394 | 105,381 | 0.3% | 261 | 5.23% |
| 6,001 - 10,000 | 6,828 | 370 | 105,261 | 361 | 227,240 | 475,142,314 | 626,011 | 5,367,377 | 8,328,341 | 759 | 11.1% | 62,932,865 | 50.9% | 82,916 | 409,248,485 | 6,042,608 | 7,961 | 1.5% | 86.1% | 317,229 | 3,268 | 313,961 | 0.3% | 414 | 5.20% |
| 10,001 - 12,750 | 4,802 | 212 | 80,991 | 282 | 127,230 | 217,454,224 | 423,063 | 31,010,139 | 4,398,329 | 514 | 10.7% | 21,601,387 | 33.5% | 42,026 | 222,464,647 | 5,845,561 | 11,373 | 2.6% | 102.3% | 306,905 | 4,113 | 302,792 | 0.3% | 589 | 5.18% |
| 12,751 - 15,000 | 4,087 | 163 | 69,856 | 186 | 148,933 | 154,866,413 | 628,903 | 3,954,900 | 5,087,050 | 361 | 8.8% | 23,466,615 | 38.6% | 65,804 | 130,267,648 | 4,976,512 | 13,785 | 3.8% | 84.1% | [D] | [D] | 259,393 | 0.3% | 719 | 5.21% |
| 15,001 - 17,000 | 3,584 | 143 | 65,118 | 183 | 120,400 | 108,072,838 | 321,645 | 804,929 | 2,410,212 | 336 | 9.4% | 9,953,496 | 23.5% | 29,624 | 96,514,059 | 5,379,556 | 16,011 | 5.6% | 89.3% | 282,419 | 3,909 | 278,510 | 0.3% | 829 | 5.18% |
| 17,001 - 20,000 | 5,564 | 201 | 105,279 | 321 | 182,122 | 104,115,119 | 196,074 | 30,332,194 | 4,060,200 | 531 | 9.5% | 9,842,567 | 16.4% | 18,536 | 120,544,546 | 9,800,812 | 18,457 | 8.1% | 115.8% | 514,538 | 5,061 | 509,477 | 0.3% | 959 | 5.20% |
| 20,001 - 21,250 | 2,311 | 97 | 53,152 | 118 | 56,315 | 91,277,109 | 414,896 | 1,172,587 | 1,811,872 | 220 | 9.5% | 4,464,838 | 17.6% | 20,295 | 86,172,986 | 4,543,510 | 20,652 | 5.3% | 94.4% | [D] | [D] | 236,866 | 0.3% | 1,077 | 5.21% |
| 21,251 - 25,000 | 6,803 | 268 | 151,608 | 391 | 247,753 | 72,601,507 | 107,717 | 524,059 | 3,303,128 | 674 | 9.9% | 16,317,249 | 21.0% | 24,210 | 53,505,189 | 15,606,720 | 23,155 | 29.2% | 73.7% | 819,358 | 13,840 | 805,518 | 0.4% | 1,195 | 5.16% |
| 25,001 - 30,000 | 8,591 | 414 | 233,265 | 520 | 817,563 | 156,859,863 | 166,165 | 2,245,866 | 4,183,354 | 944 | 11.0% | 14,778,818 | 15.6% | 15,220 | 140,743,557 | 25,977,750 | 27,519 | 18.5% | 89.7% | 1,363,840 | 24,362 | 1,339,478 | 0.4% | 1,419 | 5.16% |
| 30,001 - 40,000 | 14,836 | 778 | 435,366 | 1,078 | 584,561 | 312,302,180 | 166,561 | 33,973,708 | 8,273,372 | 1,875 | 12.6% | 41,814,286 | 24.4% | 22,301 | 296,188,230 | 65,526,985 | 34,948 | 22.1% | 94.8% | 3,440,161 | 72,544 | 3,367,617 | 0.5% | 1,796 | 5.14% |
| 40,001 - 50,000 | 10,776 | 788 | 501,145 | 976 | 509,540 | 175,237,024 | 98,007 | 5,020,074 | 5,288,726 | 1,788 | 16.6% | 27,470,990 | 23.4% | 15,364 | 147,497,382 | 80,078,671 | 44,787 | 54.3% | 84.2% | 4,204,131 | 98,130 | 4,106,001 | 0.6% | 2,296 | 5.13% |
| 50,001 - 60,000 | 6,730 | 589 | 439,919 | 814 | 456,379 | 756,670,977 | 532,867 | 1,543,871 | 8,873,294 | 1,420 | 21.1% | 233,508,301 | 81.5% | 164,442 | 515,833,253 | 77,919,665 | 54,873 | 15.1% | 68.2% | 4,090,798 | 98,419 | 3,992,379 | 0.7% | 2,812 | 5.12% |
| 60,001 - 75,000 | 6,110 | 674 | 578,192 | 1,012 | 817,366 | 293,176,933 | 172,254 | 6,998,958 | 8,713,896 | 1,702 | 27.9% | 27,495,306 | 38.4% | 16,155 | 263,966,779 | 114,200,753 | 67,098 | 43.3% | 90.0% | 5,995,556 | 162,984 | 5,832,572 | 0.7% | 3,427 | 5.11% |
| 75,001 - 80,000 | 1,440 | 151 | 138,448 | 285 | 191,802 | 178,148,716 | 400,334 | 7,732 | 8,673,858 | 445 | 30.9% | 70,661,584 | 87.7% | 158,790 | 106,600,506 | 34,459,903 | 77,438 | 32.3% | 59.8% | 1,809,133 | 44,890 | 1,764,243 | 0.7% | 3,965 | 5.12% |
| 80,001 - 100,000 | 3,768 | 527 | 568,756 | 820 | 653,182 | 351,014,628 | 257,342 | 38,487,985 | 4,142,319 | 1,364 | 36.2% | 79,884,944 | 76.9% | 58,567 | 305,475,250 | 121,587,702 | 89,141 | 39.8% | 87.0% | 6,383,358 | 159,792 | 6,223,566 | 0.7% | 4,563 | 5.12% |
| 100,001 - 120,000 | 2,130 | 317 | 424,888 | 510 | 444,322 | 161,751,973 | 192,104 | 2,986,803 | 842 | 39.9% | 120,490,964 | 61.4% | 24,312 | 145,691,301 | 109,388 | 63.2% | 90.1% | 4,835,524 | 132,485 | 4,703,036 | 0.6% | 5,586 | 5.11% | | |
| 120,001 - 160,000 | 1,893 | 368 | 716,471 | 514 | 558,303 | 259,047,205 | 290,866 | 5,485,219 | 3,465,755 | 893 | 47.2% | 17,473,571 | 63.6% | 19,567 | 243,993,098 | 122,489,195 | 137,166 | 50.2% | 94.2% | 6,430,694 | 187,464 | 6,243,230 | 0.6% | 6,991 | 5.10% |
| 160,001 - 200,000 | 872 | 189 | 529,531 | 277 | 458,840 | 224,055,424 | 473,689 | 4,424,814 | 2,009,333 | 473 | 54.2% | 15,863,476 | 79.9% | 33,538 | 210,607,029 | 84,027,337 | 177,648 | 39.9% | 90.0% | 4,411,443 | 146,139 | 4,265,304 | 0.6% | 9,018 | 5.08% |
| 200,001 or more | 1,717 | 471 | 5,344,241 | 651 | 8,686,979 | 4,513,379,611 | 3,980,053 | 392,677,847 | 142,725,435 | 1,134 | 66.0% | 284,275,436 | 98.0% | 250,684 | 4,479,056,587 | 889,154,504 | 784,087 | 19.9% | 99.2% | 46,680,603 | 3,966,921 | 42,713,682 | 1.0% | 37,666 | 4.80% |
| TOTAL | 122,937 | 7,559 | 10,627,643 | 11,308 | 19,356,490 | 13,114,839,200 | 616,154 | 1,257,697,145 | 463,699,742 | 21,285 | 17.3% | 1,747,946,639 | 63.2% | 82,121 | 12,160,889,964 | 1,685,489,113 | 97,824 | 13.9% | 92.7% | 92,608,392 | 5,129,418 | 87,478,974 | 0.7% | 4,110 | 4.96% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 2,624 | [D] | [D] | 366 | 1,309,436 | (1,611,127,593) | (1,571,832) | 464,669,925 | 39,803,903 | 1,025 | 39.1% | 7,455,526 | 31.8% | 7,274 | (1,193,717,097) | (54,171,846) | (52,851) | 4.5% | 74.1% | [D] | [D] | 399,796 | 2.6% | 390 | -0.02% |
| \$ 1 - 3,999 | 3,373 | [D] | [D] | 134 | 55,601 | 814,629 | 1,546 | 715,466 | 576,995 | 527 | 15.6% | 1,302,085 | 4.4% | 2,471 | (348,986) | (351,399) | (667) | 100.7% | -42.8% | [D] | [D] | 39,757 | 4.7% | 75 | 4.88% |
| 4,000 - 9,999 | 6,197 | [D] | [D] | 158 | 74,018 | 3,771,738 | 7,024 | 296,515 | 1,070,893 | 537 | 8.7% | 2,780,246 | 4.7% | 5,177 | 217,114 | 130,778 | 244 | 60.2% | 5.8% | [D] | [D] | 108,112 | 8.9% | 201 | 2.87% |
| 10,000 - 14,999 | 6,369 | 174 | 54,305 | 162 | 63,371 | 5,846,426 | 12,360 | 352,782 | 1,426,956 | 473 | 7.4% | 3,248,922 | 5.2% | 6,869 | 1,523,330 | 1,297,047 | 2,742 | 85.1% | 26.1% | [D] | [D] | 138,482 | 0.5% | 293 | 2.37% |
| 15,000 - 19,999 | 7,251 | 205 | 70,611 | 196 | 86,794 | 8,397,995 | 17,532 | 380,503 | 1,419,061 | 479 | 6.6% | 3,661,248 | 5.1% | 7,644 | 3,698,189 | 3,130,648 | 6,536 | 84.7% | 44.0% | [D] | [D] | 215,169 | 0.3% | 449 | 2.56% |
| 20,000 - 24,999 | 8,621 | 229 | 98,552 | 259 | 145,008 | 12,910,264 | 22,531 | 330,459 | 2,549,068 | 573 | 6.6% | 5,006,106 | 5.9% | 8,737 | 5,685,549 | 5,316,121 | 9,278 | 93.5% | 44.0% | 327,088 | 3,203 | 323,885 | 0.3% | 565 | 2.51% |
| 25,000 - 29,999 | 9,363 | 280 | 132,488 | 314 | 159,463 | 18,192,568 | 27,523 | 305,450 | 2,498,725 | 661 | 7.1% | 7,320,523 | 7.8% | 11,075 | 8,078,770 | 7,845,531 | 11,869 | 90.4% | 47.7% | 474,715 | 8,896 | 465,819 | 0.3% | 705 | 2.56% |
| 30,000 - 39,999 | 18,762 | 740 | 316,673 | 776 | 425,182 | 55,296,763 | 35,266 | 543,731 | 7,102,968 | 1,568 | 8.4% | 18,938,056 | 9.9% | 12,078 | 29,799,470 | 27,909,159 | 17,799 | 93.7% | 53.9% | 1,574,822 | 26,927 | 1,547,895 | 0.3% | 987 | 2.80% |
| 40,000 - 49,999 | 16,314 | 679 | 377,671 | 1,071 | 561,689 | 87,204,494 | 45,254 | 622,414 | 9,777,460 | 1,927 | 11.8% | 25,161,622 | 14.9% | 15,857 | 53,497,826 | 50,024,026 | 25,960 | 93.5% | 63.3% | 2,722,853 | 64,997 | 2,657,856 | 0.5% | 1,379 | 3.05% |
| 50,000 - 59,999 | 12,244 | 757 | 426,689 | 1,078 | 526,655 | 106,499,669 | 54,868 | 1,073,006 | 9,069,219 | 1,941 | 15.9% | 26,966,624 | 20.7% | 13,893 | 71,536,832 | 67,041,651 | 34,540 | 93.7% | 67.2% | 3,602,015 | 64,858 | 3,537,157 | 0.7% | 1,822 | 3.32% |
| 60,000 - 69,999 | 7,851 | 658 | 410,005 | 936 | 489,605 | 108,205,440 | 64,794 | 933,057 | 9,457,213 | 1,670 | 21.3% | 24,550,788 | 28.4% | 14,701 | 75,130,496 | 70,973,873 | 42,499 | 94.5% | 69.4% | 3,793,164 | 106,359 | 3,686,805 | 0.7% | 2,208 | 3.41% |
| 70,000 - 74,999 | 2,863 | 248 | 166,654 | 427 | 279,600 | 51,221,787 | 72,347 | 266,350 | 4,157,234 | 708 | 24.7% | 10,147,568 | 32.0% | 14,333 | 37,183,335 | 34,411,992 | 48,605 | 92.5% | 72.6% | 1,821,166 | 54,753 | 1,766,413 | 0.7% | 2,495 | 3.45% |
| 75,000 - 79,999 | 2,399 | 239 | | | | | | | | | | | | | | | | | | | | | | | |

TABLE 6. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

HEAD OF HOUSEHOLD

Main data table with columns for Income Level, D-400 Filing Financial Statistics (Balance Tax Due/Overpayment, Federal AGI, Average Federal AGI), Modifications to Federal AGI (Additions, Deductions, Child Deduction), Computed NC Taxable Income (before/after part-year/nonresident taxable percentage, Average NC Taxable Income, Effective Taxable Factor, NCTI as a % of Federal AGI), and Tax Liability (Computed Tax Liability, Total Credits Taken, after application of credits, Net Tax Liability, Average per Return, Effective Tax Rate).

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

†Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability. 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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 FGI).

[D]=Disclosure. Child Deduction value: summary information has been combined with the other deductions category (identical income level) to avoid disclosing specific taxpayer details in categories with low return counts; combined data are displayed in italics; column totals reflect original totals prior to disclosure handling adjustment.

††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 taxable year 2019 vary according to filing status: S=\$10,000; MF/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

†††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 \$2,000), 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 FGI in an earlier taxable year. NC does not allow a deduction for state and local taxes and foreign income taxes.

The 26,666 count of TY2019 returns claiming itemized deductions includes 1,352 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.

††††Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after application of part-year/nonresident taxable percentage] for returns with positive taxable income

†††††Effective tax rate for FGI basis=Net Tax as a % of Federal Adjusted Gross Income [D]=Disclosure. Gross Tax Liability and Credit values: summary information is suppressed to avoid disclosing specific taxpayer details in categories with low return counts; column totals reflect original totals prior to disclosure handling.

TABLE 6A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

HEAD OF HOUSEHOLD: STANDARD DEDUCTION

| Income Level | Aggregate Number of Returns Filed [HH] | 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] | | | | | | Tax Liability | | | | | | | |
|--|--|---|-------------------------------|-------------------------|-------------------------------|-----------------------------------|---|-------------------------------|--------------------------------|-------------------------|---|---|--------------------------------|--|--|-------------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|-------------------------|------------------------------------|------------------------|---------------------------|---|---|---|
| | | Balance Tax Due | | Overpayment | | | | | Additions [§ 105-153.5(c),(2)] | | Standard Deduction††: [§ 105-153.5(a)(1)]†† | | | [before part-year/nonresident taxable percentage] [after part-year/nonresident taxable percentage] [Average NC Taxable Income Value [S]] [Effective Taxable % Factor [%]] [NCTI as a % of Federal AGI [%]] | | | | | | Computed Gross Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | | | |
| | | 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(a)(1)]† | Number of Returns Filed | % of HH Returns Filed [%] | Standard Deduction Amount [S15,000] [S] | % of HH SD/ID Value Amount [%] | part-year/nonresident taxable percentage [%] | part-year/nonresident taxable percentage [%] | Average NC Taxable Income Value [S] | Effective Taxable % Factor [%] | NCTI as a % of Federal AGI [%] | after application of credits [S] | | | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| NC TI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 204,029 | [D] | [D] | 139,226 | 27,958,349 | 2,699,226,612 | 13,484 | 20,020,469 | 838,151,627 | 200,181 | 98.1% | 3,002,710,000 | 95.9% | (1,121,614,546) | (1,291,356,290) | (6,451) | 115.1% | -41.6% | - | - | - | - | - | - | - | - | - |
| \$ 1 - 2,000 | 37,054 | [D] | [D] | 28,943 | 9,466,464 | 829,139,717 | 22,765 | 3,294,346 | 115,837,455 | 36,421 | 98.3% | 546,315,000 | 94.6% | (170,281,608) | 35,391,359 | 972 | 20.8% | 20.5% | [D] | [D] | 1,849,614 | 16.9% | 51 | 5.23% | | | |
| 2,001 - 4,000 | 33,873 | 6,639 | 754,151 | 26,646 | 8,874,289 | 776,149,671 | 23,221 | 10,359,317 | 104,371,321 | 33,424 | 98.7% | 501,360,000 | 96.5% | (180,777,667) | 100,248,227 | 2,999 | 55.5% | 23.3% | 5,263,057 | 26,909 | 5,236,148 | 18.6% | 157 | 5.22% | | | |
| 4,001 - 6,000 | 32,738 | 6,694 | 1,105,005 | 25,494 | 8,441,061 | 793,067,215 | 24,537 | 803,214 | 99,341,508 | 32,321 | 98.7% | 484,815,000 | 97.4% | (209,713,921) | 161,744,997 | 5,004 | 77.1% | 26.4% | 8,491,644 | 42,873 | 8,448,771 | 20.3% | 261 | 5.22% | | | |
| 6,001 - 10,000 | 61,839 | 13,903 | 3,129,706 | 46,874 | 15,401,881 | 1,680,449,765 | 27,542 | 3,321,168 | 176,014,175 | 61,013 | 98.7% | 915,195,000 | 97.5% | (592,561,758) | 486,645,705 | 7,976 | 82.1% | 35.3% | 25,548,974 | 158,854 | 25,390,120 | 21.2% | 416 | 5.22% | | | |
| 10,001 - 12,750 | 37,043 | 9,244 | 2,474,754 | 27,049 | 8,580,332 | 1,125,220,031 | 30,863 | 1,543,798 | 94,354,662 | 36,458 | 98.4% | 546,870,000 | 96.9% | (485,539,167) | 415,109,925 | 11,386 | 85.5% | 43.2% | 21,793,333 | 147,618 | 21,645,715 | 20.2% | 594 | 5.21% | | | |
| 12,751 - 15,000 | 30,713 | 8,343 | 2,452,276 | 21,739 | 6,912,789 | 972,537,409 | 32,156 | 824,129 | 73,999,655 | 30,244 | 98.5% | 453,660,000 | 97.1% | (445,701,883) | 420,759,356 | 13,912 | 94.4% | 45.8% | 22,089,967 | 163,657 | 21,926,310 | 21.2% | 725 | 5.21% | | | |
| 15,001 - 17,000 | 26,512 | 7,305 | 2,512,991 | 18,623 | 5,912,768 | 891,913,171 | 34,217 | 1,156,086 | 62,044,823 | 26,066 | 98.3% | 390,990,000 | 97.3% | (440,034,434) | 416,630,520 | 15,984 | 94.7% | 49.3% | [D] | [D] | 21,679,628 | 21.5% | 832 | 5.20% | | | |
| 17,001 - 20,000 | 35,183 | 9,577 | 3,236,783 | 24,743 | 7,925,741 | 1,278,037,122 | 37,027 | 1,387,294 | 80,970,044 | 34,516 | 98.1% | 517,740,000 | 97.0% | (680,714,372) | 637,155,462 | 18,460 | 93.6% | 53.3% | 33,450,741 | 317,696 | 33,133,045 | 20.0% | 960 | 5.20% | | | |
| 20,001 - 21,250 | 13,275 | 3,781 | 1,347,036 | 9,133 | 2,911,352 | 500,339,634 | 38,508 | 522,508 | 29,933,171 | 12,993 | 97.9% | 194,990,000 | 96.8% | (276,038,971) | 267,947,359 | 20,622 | 97.1% | 55.2% | 14,067,288 | 142,951 | 13,924,337 | 18.9% | 1,072 | 5.20% | | | |
| 21,251 - 25,000 | 33,316 | 9,290 | 3,396,800 | 22,985 | 7,424,526 | 1,334,660,811 | 41,092 | 1,316,844 | 72,908,527 | 32,480 | 97.5% | 487,200,000 | 96.1% | (775,969,128) | 748,526,226 | 23,046 | 96.5% | 58.1% | [D] | [D] | 38,850,009 | 17.0% | 1,196 | 5.19% | | | |
| 25,001 - 30,000 | 33,045 | 9,432 | 3,806,654 | 22,355 | 7,130,868 | 1,444,735,328 | 45,152 | 1,923,687 | 63,872,651 | 31,997 | 96.8% | 479,955,000 | 95.1% | (902,831,364) | 876,915,896 | 27,406 | 97.1% | 62.5% | 46,038,088 | 575,197 | 45,462,891 | 14.4% | 1,421 | 5.18% | | | |
| 30,001 - 40,000 | 50,588 | 15,218 | 6,842,593 | 33,087 | 10,737,229 | 2,534,790,558 | 52,139 | 3,328,510 | 86,885,950 | 48,616 | 96.1% | 729,240,000 | 93.9% | (1,721,993,118) | 1,680,252,774 | 34,562 | 97.6% | 67.9% | 88,213,369 | 1,335,356 | 86,878,013 | 13.5% | 1,787 | 5.17% | | | |
| 40,001 - 50,000 | 30,572 | 9,403 | 4,862,672 | 19,159 | 6,333,871 | 1,786,402,131 | 62,118 | 2,613,261 | 40,970,569 | 28,758 | 91.9% | 431,370,000 | 89.3% | (1,316,674,823) | 1,284,874,092 | 44,679 | 97.6% | 73.7% | 67,455,934 | 1,316,764 | 66,139,170 | 10.5% | 2,300 | 5.15% | | | |
| 50,001 - 60,000 | 19,327 | 6,192 | 3,752,785 | 11,419 | 3,970,593 | 1,273,326,366 | 71,676 | 2,215,490 | 22,408,120 | 17,765 | 91.9% | 266,475,000 | 88.7% | (986,658,640) | 967,068,997 | 54,437 | 98.0% | 77.5% | 50,771,199 | 1,073,860 | 49,697,331 | 8.6% | 2,797 | 5.14% | | | |
| 60,001 - 75,000 | 16,894 | 5,614 | 4,037,493 | 9,022 | 3,361,126 | 1,238,944,674 | 83,780 | 3,312,768 | 14,608,749 | 14,788 | 87.5% | 221,820,000 | 82.2% | (1,005,828,693) | 983,223,205 | 66,488 | 97.8% | 81.2% | 51,619,259 | 1,329,150 | 50,290,109 | 6.2% | 3,401 | 5.11% | | | |
| 75,001 - 80,000 | 3,630 | 1,206 | 1,000,007 | 8,20 | 703,050 | 287,062,087 | 93,934 | 577,973 | 2,065,407 | 7,056 | 84.2% | 45,840,000 | 77.0% | (239,734,653) | 236,606,189 | 77,423 | 98.7% | 83.5% | 12,421,380 | 278,096 | 12,143,734 | 5.0% | 3,974 | 5.13% | | | |
| 80,001 - 100,000 | 9,659 | 3,073 | 3,057,224 | 4,820 | 1,987,568 | 812,283,415 | 104,232 | 22,991,049 | 11,519,514 | 3,793 | 80.7% | 116,895,000 | 74.2% | (706,859,590) | 692,605,052 | 88,829 | 97.9% | 87.0% | 36,342,822 | 961,896 | 35,380,926 | 3.9% | 4,540 | 5.13% | | | |
| 100,001 - 120,000 | 5,217 | 1,624 | 2,180,338 | 2,185 | 1,111,658 | 505,020,838 | 131,106 | 2,831,179 | 3,458,839 | 3,852 | 73.8% | 57,780,000 | 65.9% | (446,613,178) | 419,572,829 | 108,923 | 93.9% | 88.4% | 22,027,576 | 562,721 | 21,464,855 | 2.9% | 5,572 | 5.12% | | | |
| 120,001 - 160,000 | 4,992 | 1,484 | 2,667,193 | 1,761 | 1,093,100 | 519,721,836 | 158,452 | 4,258,775 | 3,586,795 | 3,280 | 65.7% | 49,200,000 | 50.2% | (471,193,816) | 448,700,222 | 136,799 | 95.2% | 90.7% | 23,556,783 | 603,773 | 22,953,010 | 2.1% | 6,998 | 5.12% | | | |
| 160,001 - 200,000 | 2,188 | 588 | 1,537,429 | 633 | 570,611 | 267,322,971 | 216,983 | 4,848,834 | 2,519,868 | 1,232 | 56.3% | 18,480,000 | 9.6% | (251,171,937) | 218,327,041 | 177,214 | 86.9% | 94.0% | 11,462,178 | 339,264 | 11,122,914 | 1.5% | 9,028 | 5.09% | | | |
| 200,001 or more | 3,900 | 854 | 6,404,948 | 797 | 2,728,344 | 733,863,760 | 440,230 | 31,070,645 | 13,281,370 | 1,667 | 42.7% | 25,005,000 | 16.0% | (726,648,035) | 687,678,356 | 412,525 | 94.6% | 99.0% | 36,103,121 | 1,823,578 | 34,279,543 | 0.8% | 20,564 | 4.98% | | | |
| TOTAL | 725,587 | 135,845 | 59,348,659 | 498,321 | 149,537,569 | 24,284,215,122 | 34,745 | 124,521,344 | 2,013,004,896 | 698,921 | 96.3% | 10,483,805,000 | 91.8% | (11,911,926,570) | 10,894,267,499 | 24,433 | 91.5% | 49.1% | 639,746,102 | 11,849,909 | 627,896,193 | 5.2% | 898 | 5.15% | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 3,626 | [D] | [D] | 543 | 654,450 | (134,603,452) | (62,811) | 51,415,314 | 12,159,500 | 2,143 | 59.1% | 32,145,000 | 84.1% | (127,492,143) | (79,010,895) | (36,869) | 62.0% | 94.7% | [D] | [D] | 162,140 | 1.0% | 76 | -0.12% | | | |
| \$ 1 - 3,999 | 10,826 | [D] | [D] | 5,750 | 436,155 | 24,957,133 | 2,325 | 700,301 | 27,546,308 | 10,736 | 99.2% | 161,035,000 | 98.8% | (162,923,874) | (158,680,854) | (14,780) | 97.4% | -652.8% | [D] | [D] | 10,536 | 1.2% | 1 | 0.04% | | | |
| 4,000 - 9,999 | 42,447 | [D] | [D] | 30,531 | 3,406,703 | 315,096,302 | 7,456 | 1,850,325 | 121,646,563 | 42,261 | 99.6% | 633,915,000 | 99.4% | (438,614,936) | (425,264,170) | (10,063) | 97.0% | -139.2% | [D] | [D] | 33,699 | 2.8% | 1 | 0.01% | | | |
| 10,000 - 14,999 | 81,339 | 127 | 56,856 | 60,028 | 10,157,826 | 1,021,732,738 | 12,604 | 2,669,562 | 248,518,375 | 81,066 | 99.7% | 1,215,990,000 | 99.5% | (440,106,075) | (428,960,587) | (5,291) | 97.5% | -43.1% | [D] | [D] | 67,718 | 0.2% | 1 | 0.01% | | | |
| 15,000 - 19,999 | 89,013 | 6,887 | 613,007 | 68,716 | 19,942,445 | 1,548,525,202 | 17,469 | 2,689,519 | 304,292,882 | 88,643 | 99.6% | 1,329,645,000 | 99.4% | (82,723,161) | (80,641,158) | (910) | 97.5% | -5.3% | [D] | [D] | 3,320,607 | 4.8% | 37 | 0.21% | | | |
| 20,000 - 24,999 | 82,194 | 15,336 | 2,526,402 | 64,849 | 21,570,468 | 1,838,196,751 | 22,487 | 3,023,807 | 259,957,333 | 81,745 | 99.5% | 1,226,175,000 | 99.2% | (355,088,225) | 347,358,869 | 4,249 | 97.8% | 19.3% | 18,939,258 | 97,772 | 18,841,486 | 15.1% | 230 | 1.02% | | | |
| 25,000 - 29,999 | 78,481 | 17,501 | 4,298,343 | 59,360 | 19,551,611 | 2,139,139,351 | 27,477 | 2,989,560 | 244,093,520 | 77,851 | 99.2% | 1,167,765,000 | 98.9% | (730,270,391) | 714,987,934 | 9,184 | 97.9% | 34.1% | 37,890,068 | 274,681 | 37,615,387 | 20.8% | 483 | 1.76% | | | |
| 30,000 - 39,999 | 124,571 | 33,752 | 10,713,447 | 87,470 | 27,926,767 | 4,246,814,008 | 34,581 | 4,525,122 | 315,105,890 | 122,809 | 98.6% | 1,842,130,000 | 97.9% | (2,094,403,240) | 2,050,159,290 | 16,694 | 97.9% | 49.3% | 108,181,084 | 1,005,689 | 107,175,395 | 22.3% | 873 | 3.25% | | | |
| 40,000 - 49,999 | 73,440 | 20,841 | 8,147,387 | 49,329 | 16,017,765 | 3,176,493,207 | 44,567 | 2,929,760 | 179,011,320 | 71,274 | 97.1% | 1,069,110,000 | 95.7% | (1,930,901,647) | 1,826,917,466 | 26,418 | 97.5% | 60.8% | 99,261,080 | 1,256,587 | 98,004,493 | 18.7% | 1,375 | 3.09% | | | |
| 50,000 - 59,999 | 45,320 | 13,440 | 6,011,432 | 28,973 | 9,453,629 | 2,355,546,786 | 54,568 | 4,082,713 | 107,419,938 | 43,167 | 95.2% | 647,505,000 | 93.0% | (1,604,704,561) | 1,552,504,591 | 35,965 | 96.7% | 68.1% | 81,785,131 | 1,417,401 | 80,367,730 | 15.3% | 1,862 | 3.41% | | | |
| 60,000 - 69,999 | 28,860 | 8,959 | 4,842,802 | 17,362 | 5,777,525 | 1,730,835,783 | 64,588 | 2,998,824 | 62,955,306 | 26,798 | 92.9% | 401,970,000 | 89.6% | (1,268,909,3 | | | | | | | | | | | | | |

TABLE 7. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Table with 28 columns and 29 rows. Columns include Income Level, Number of Returns Filed, D-400 Filing Financial Statistics, Federal AGI, Modifications to Federal AGI, Computed NC Taxable Income, and Tax Liability. Rows show various income brackets from No Taxable Income to 1,000,000 or more, plus a Total row.

Resident returns—returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019
Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.
Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits.
†Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.
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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 taxable year 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.
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 398,157 count of TY2019 returns claiming itemized deductions includes 11,333 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.
†††Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income for returns with positive taxable income
††††Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income
[DI]=Disclosure. Gross Tax Liability and Credit values: summary information is suppressed to avoid disclosing specific taxpayer details in categories with low return counts; column totals reflect original totals prior to disclosure handling.

EXHIBIT 7.1. TAX YEAR 2019 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL

[RESIDENT RETURNS]

| Federal Adjusted Gross Income | Number of Returns | % of Total | Net Tax Liability [after tax credits] [\$] | % of Total |
|-------------------------------|-------------------|----------------|--|----------------|
| Non-Positive AGI | 58,924 | 1.35% | 10,820,519 | 0.10% |
| \$ 1 - 3,999 | 200,636 | 4.59% | 752,767 | 0.01% |
| 4,000 - 9,999 | 352,104 | 8.05% | 940,689 | 0.01% |
| 10,000 - 14,999 | 332,960 | 7.61% | 25,622,837 | 0.23% |
| 15,000 - 19,999 | 301,585 | 6.90% | 65,652,843 | 0.59% |
| 20,000 - 24,999 | 286,001 | 6.54% | 117,745,779 | 1.06% |
| 25,000 - 29,999 | 272,056 | 6.22% | 171,584,283 | 1.54% |
| 30,000 - 39,999 | 470,742 | 10.76% | 456,449,581 | 4.10% |
| 40,000 - 49,999 | 356,333 | 8.15% | 498,377,918 | 4.48% |
| 50,000 - 59,999 | 277,771 | 6.35% | 495,797,397 | 4.46% |
| 60,000 - 69,999 | 222,928 | 5.10% | 482,745,133 | 4.34% |
| 70,000 - 74,999 | 94,653 | 2.16% | 232,437,033 | 2.09% |
| 75,000 - 79,999 | 86,641 | 1.98% | 230,065,237 | 2.07% |
| 80,000 - 89,999 | 154,084 | 3.52% | 457,309,931 | 4.11% |
| 90,000 - 99,999 | 132,463 | 3.03% | 448,275,020 | 4.03% |
| 100,000 - 149,999 | 398,934 | 9.12% | 1,843,535,534 | 16.57% |
| 150,000 - 199,999 | 161,393 | 3.69% | 1,150,579,909 | 10.34% |
| 200,000 - 499,999 | 175,664 | 4.02% | 2,254,033,893 | 20.26% |
| 500,000 - 999,999 | 26,607 | 0.61% | 836,145,905 | 7.52% |
| 1,000,000 or more | 11,420 | 0.26% | 1,344,248,788 | 12.09% |
| TOTAL | 4,373,899 | 100.00% | 11,123,120,996 | 100.00% |

Source: 2019 individual income tax extract

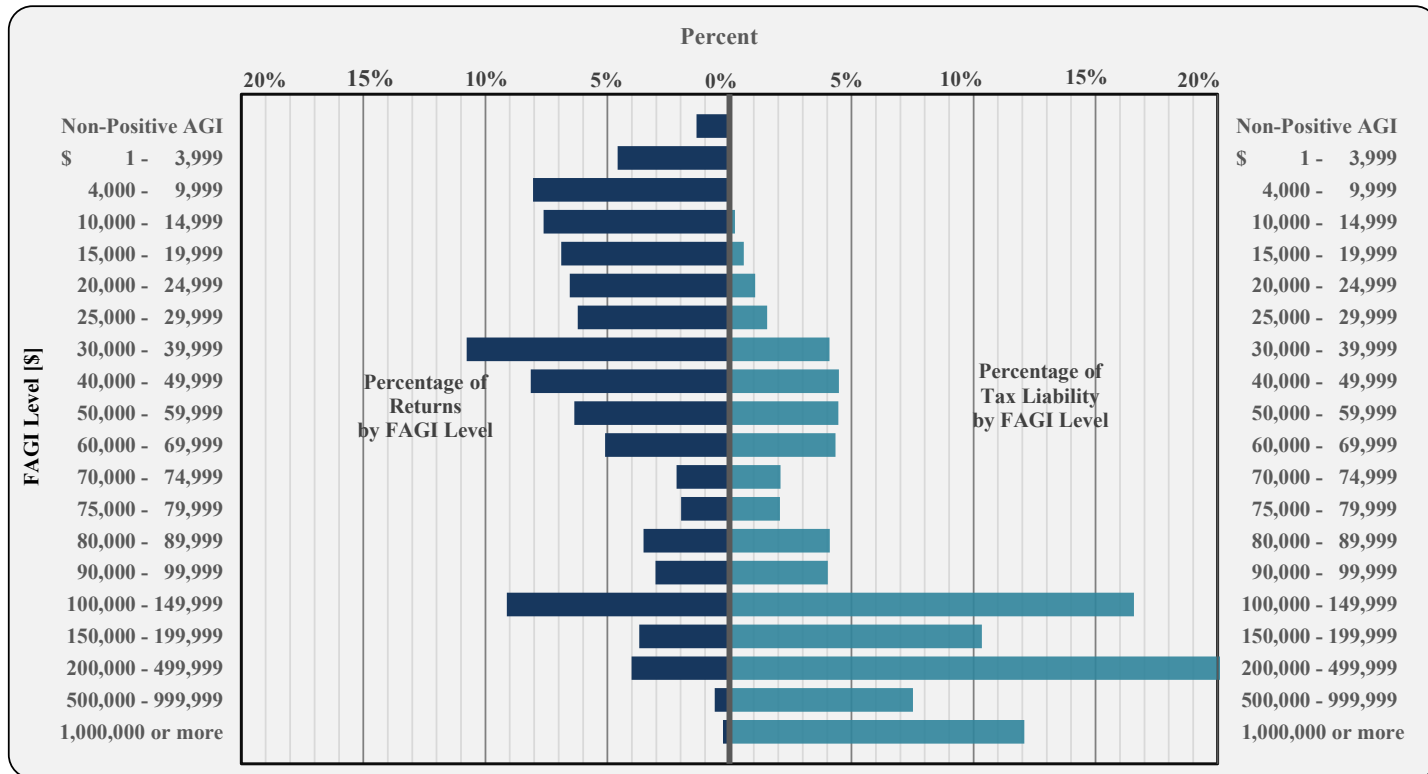


TABLE 7A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY DEDUCTION TYPE

| Income Level | | Number of Returns Filed Resident-SD [Combined Filing Statuses] | | D-400 Filing Financial Statistics: | | | | Federal AGI [includes returns with deficit] | Average Federal AGI Value | Modifications to Federal AGI: | | | | Computed NC Taxable Income [includes returns with deficit] | | | Tax Liability | | | | | | | | | | | | | | | | | | |
|--|-------------------|---|---------------------------------|------------------------------------|---------------------------------|-------------------------|---------------------------------|--|---------------------------|-------------------------------|---------------------------------|---------------------------|---------------------------------|---|---------------------------------|----------------------------|------------------------------|-------------------------|---------------------------------|--------------------------------|------------------------------|---------------------|-------------------------|--------------------|---------------------------|------------|----------------------|---------------------------------|----------------------------|------------------------------|---------------------|--------------------------------|--------------------------------|--------------------|--------------------|
| | | | | Balance Tax Due/Overpayment | | | | | | Number of Returns Filed | [Net Tax > Pre-payments] Amount | Number of Returns Filed | [Net Tax < Pre-payments] Amount | [§ 105-153.5(c),(2); § 105-153.6] | | | | NC Taxable Income Value | Average NC Taxable Income Value | NCTI as a % of Federal AGI | Computed Gross Tax Liability | Total Credits Taken | Net Tax Liability | | | | | | | | | | | | |
| | | | | Balance Tax Due | | Overpayment | | | | | | | | Other Deductions | Child Deduction | Standard Deduction | Average SD | | | | | | Number of Returns Filed | % of Returns Filed | Standard Deduction Amount | Average SD | Taxable Income Value | Average NC Taxable Income Value | NCTI as a % of Federal AGI | Computed Gross Tax Liability | Total Credits Taken | [after application of credits] | as a % of TY2019 Tax Liability | Average per Return | Effective Tax Rate |
| | | | | Number of Returns Filed | [Net Tax > Pre-payments] Amount | Number of Returns Filed | [Net Tax < Pre-payments] Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Liability | \$0 Tax Liability | Number of Returns Filed | [Net Tax > Pre-payments] Amount | Number of Returns Filed | [Net Tax < Pre-payments] Amount | Other Deductions | Child Deduction | Standard Deduction | Average SD | Number of Returns Filed | % of Returns Filed | Standard Deduction Amount | Average SD | Taxable Income Value | Average NC Taxable Income Value | NCTI as a % of Federal AGI | Computed Gross Tax Liability | Total Credits Taken | [after application of credits] | as a % of TY2019 Tax Liability | Average per Return | Effective Tax Rate | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | | - | 917,925 | 962 | 53,686 | 562,344 | 115,885,806 | 8,815,720,308 | 9,604 | 582,372,392 | 4,409,786,435 | 954,222,000 | 917,925 | 94.4% | 12,080,400,000 | 13,161 | (8,046,315,735) | (8,766) | -91.3% | - | - | - | | | | | | | | | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | | 937 | 44,721 | 678 | 3,391,018 | 10,160 | 15,279,672 | (2,318,277,901) | (50,775) | 913,406,198 | 232,723,681 | 12,577,500 | 45,658 | 77.5% | 614,145,000 | 13,451 | (2,264,317,884) | (49,593) | 97.7% | [D] | [D] | 6,690,842 | 43.0% | 147 | -0.29% | | | | | | | | | | |
| TOTAL | | 3,044,412 | 931,330 | 1,175,958 | 798,185,475 | 2,424,562 | 863,625,267 | 215,477,262,507 | 54,198 | 2,439,671,945 | 15,730,274,692 | 2,889,595,000 | 3,975,742 | 90.9% | 56,979,495,000 | 14,332 | 142,317,569,760 | 49,174 | 66.0% | 7,894,108,248 | 226,672,503 | 7,667,435,745 | 63.5% | 1,929 | 3.56% | | | | | | | | | | |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits.

‡Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.

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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

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.

‡‡Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income for returns with positive taxable income

‡‡‡Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

[D]=Disclosure. Gross Tax Liability and Credit values: summary information is suppressed to avoid disclosing specific taxpayer details in conjunction with low return counts; column totals reflect original totals prior to disclosure handling.

TABLE 7B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: ITEMIZED DEDUCTIONS

| | Number of Returns Filed Resident-ID [Combined Filing Statuses] 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 | | | Tax Liability | | | | | | |
|--|--|--------|------------------------------------|--|-------------------------------|--|--|---|---|-----------------------------------|---------------------------|------------------------|----------------------|----------------|---|--|--|-------------------------------------|----------------------------------|----------------------------------|------------------------------------|------------------------|---------------------------|--------|
| | | | Balance Tax Due/Overpayment | | Overpayment | | | | Additions [§ 105-153.5(c),(2); § 105-153.6] | | | Itemized Deductions††: | | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NC as a % of Federal AGI [%] | Computed Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | | |
| | | | Number of Returns Filed | [Net Tax > Payments] Amount [S] | Number of Returns Filed | [Net Tax < Payments] Amount [S] | | | Other Deductions [§ 105-153.5(b)] | Child Deduction [§ 105-153.5(a)†] | Number of Returns Filed†† | % of Returns Filed | Deduction Amount [S] | Average ID | | | | | | after application of credits [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | |
| | | | Tax Liability | 50 Tax Liability | | | | | | | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | - | 54,580 | 112 | 7,436 | 22,159 | 25,078,071 | 875,775,320 | 16,046 | 352,882,111 | 1,255,449,590 | 8,729,000 | 54,580 | 5.6% | 1,486,771,353 | 27,240 | (1,522,292,512) | (27,891) | -173.8% | - | - | - | - | - | - |
| S 1 - 2,000 | 4,555 | 101 | 1,670 | 83,399 | 2,853 | 2,539,224 | 151,558,357 | 32,551 | 8,403,151 | 58,416,371 | 1,007,500 | 4,656 | 3.1% | 96,017,844 | 20,622 | 4,519,793 | 971 | 3.0% | 237,290 | 2,720 | 234,570 | 2.1% | 50 | 5.19% |
| 2,001 - 4,000 | 4,458 | 19 | 1,734 | 239,035 | 2,720 | 2,068,864 | 162,625,542 | 36,325 | 2,319,072 | 56,694,970 | 831,500 | 4,477 | 3.2% | 94,042,430 | 21,006 | 13,375,714 | 2,988 | 8.2% | 702,235 | 8,261 | 693,974 | 2.5% | 155 | 5.19% |
| 4,001 - 6,000 | 4,339 | 12 | 1,733 | 382,198 | 2,603 | 2,170,093 | 171,433,961 | 39,401 | 2,121,849 | 56,343,085 | 945,000 | 4,351 | 3.3% | 94,473,280 | 21,713 | 21,794,445 | 5,009 | 12.7% | 1,144,198 | 10,353 | 1,133,845 | 2.7% | 261 | 5.20% |
| 6,001 - 10,000 | 8,752 | 26 | 3,345 | 1,057,149 | 5,391 | 4,418,923 | 367,822,512 | 41,903 | 8,971,536 | 115,108,245 | 2,115,500 | 8,778 | 3.5% | 189,474,879 | 21,585 | 70,096,424 | 7,985 | 19.1% | 3,680,068 | 45,266 | 3,634,802 | 3.0% | 414 | 5.19% |
| 10,001 - 12,750 | 5,643 | 30 | 2,157 | 883,367 | 3,487 | 2,769,409 | 261,281,497 | 46,057 | 3,449,267 | 77,354,027 | 1,407,000 | 5,673 | 3.6% | 121,480,000 | 21,414 | 64,489,738 | 11,368 | 24.7% | 3,385,767 | 50,357 | 3,335,410 | 3.1% | 588 | 5.17% |
| 12,751 - 15,000 | 4,791 | 18 | 1,740 | 823,396 | 3,046 | 2,592,644 | 236,258,619 | 49,128 | 4,862,250 | 66,613,881 | 1,267,000 | 4,809 | 3.8% | 106,626,195 | 22,172 | 66,613,793 | 13,852 | 28.2% | 3,497,244 | 52,600 | 3,444,644 | 3.3% | 716 | 5.17% |
| 15,001 - 17,000 | 4,275 | 21 | 1,510 | 795,706 | 2,760 | 2,345,782 | 220,180,665 | 51,252 | 2,378,510 | 59,936,560 | 1,140,500 | 4,296 | 3.9% | 92,665,842 | 21,570 | 68,816,273 | 16,019 | 31.3% | 3,612,885 | 61,885 | 3,551,000 | 3.5% | 827 | 5.16% |
| 17,001 - 20,000 | 6,313 | 22 | 2,253 | 1,270,876 | 4,052 | 3,287,744 | 338,240,935 | 53,392 | 6,208,557 | 91,292,779 | 1,749,000 | 6,335 | 4.1% | 134,192,353 | 21,183 | 117,215,360 | 18,503 | 34.7% | 6,153,840 | 88,148 | 6,065,692 | 3.7% | 957 | 5.17% |
| 20,001 - 21,250 | 2,623 | 10 | 916 | 552,308 | 1,706 | 1,414,279 | 147,307,641 | 55,947 | 1,537,367 | 37,041,328 | 814,500 | 2,633 | 4.2% | 56,659,441 | 21,519 | 54,329,739 | 20,364 | 36.9% | 2,852,303 | 38,254 | 2,814,409 | 3.8% | 1,069 | 5.18% |
| 21,251 - 25,000 | 7,766 | 28 | 2,745 | 1,745,807 | 5,009 | 4,148,246 | 451,526,697 | 57,933 | 5,565,244 | 109,617,093 | 2,345,000 | 7,794 | 4.5% | 164,776,339 | 21,141 | 180,353,509 | 23,140 | 39.9% | 9,468,550 | 134,079 | 9,334,471 | 4.1% | 1,198 | 5.18% |
| 25,001 - 30,000 | 10,350 | 28 | 3,705 | 2,489,218 | 6,625 | 5,244,873 | 644,067,906 | 62,061 | 7,390,821 | 143,197,080 | 2,757,000 | 10,378 | 5.1% | 220,164,349 | 21,215 | 285,340,208 | 27,495 | 44.3% | 14,980,408 | 242,336 | 14,738,072 | 4.7% | 1,420 | 5.17% |
| 30,001 - 40,000 | 20,234 | 104 | 7,038 | 5,268,400 | 13,122 | 9,996,816 | 1,370,876,684 | 67,405 | 18,389,665 | 253,276,028 | 5,084,500 | 20,338 | 6.2% | 419,372,715 | 20,620 | 711,533,106 | 34,985 | 51.9% | 37,355,518 | 716,025 | 36,639,493 | 5.7% | 1,802 | 5.15% |
| 40,001 - 50,000 | 20,105 | 107 | 7,038 | 5,785,581 | 13,049 | 9,649,212 | 1,533,753,540 | 75,883 | 13,481,944 | 223,562,416 | 4,554,000 | 20,212 | 8.0% | 410,274,293 | 20,299 | 908,844,775 | 44,966 | 59.3% | 47,714,429 | 1,006,169 | 46,708,260 | 7.4% | 2,311 | 5.14% |
| 50,001 - 60,000 | 18,303 | 86 | 6,379 | 5,753,428 | 11,897 | 9,233,453 | 1,547,186,109 | 84,137 | 32,874,640 | 188,519,616 | 3,830,500 | 18,389 | 9.7% | 377,959,882 | 20,554 | 1,009,751,351 | 54,911 | 65.3% | 53,011,974 | 1,147,641 | 51,864,333 | 9.0% | 2,820 | 5.14% |
| 60,001 - 75,000 | 24,599 | 130 | 8,521 | 8,530,988 | 16,055 | 12,909,480 | 2,403,306,419 | 97,186 | 21,536,872 | 229,555,664 | 5,091,500 | 24,729 | 11.4% | 525,812,090 | 21,263 | 1,664,384,037 | 67,305 | 69.3% | 87,380,277 | 2,103,978 | 85,276,299 | 10.6% | 3,448 | 5.12% |
| 75,001 - 80,000 | 7,270 | 55 | 2,568 | 2,720,762 | 4,693 | 3,902,394 | 788,052,693 | 107,584 | 7,817,384 | 166,162,317 | 1,108,000 | 7,325 | 13.0% | 161,167,598 | 22,002 | 567,432,162 | 77,465 | 72.0% | 29,790,216 | 723,129 | 29,067,087 | 12.0% | 3,968 | 5.12% |
| 80,001 - 100,000 | 26,645 | 131 | 9,749 | 11,149,065 | 16,857 | 14,787,996 | 3,214,473,238 | 120,051 | 33,412,972 | 230,840,973 | 3,207,500 | 26,776 | 14.5% | 611,829,427 | 22,850 | 2,402,008,310 | 89,708 | 74.7% | 126,105,478 | 3,112,049 | 122,993,429 | 13.6% | 4,593 | 5.12% |
| 100,001 - 120,000 | 22,094 | 98 | 8,279 | 10,781,439 | 13,810 | 12,779,982 | 3,103,202,888 | 139,834 | 35,047,387 | 173,035,255 | 133,500 | 22,192 | 17.8% | 531,725,205 | 23,960 | 2,433,356,315 | 109,650 | 78.4% | 127,751,274 | 3,368,408 | 124,382,866 | 16.7% | 5,605 | 5.11% |
| 120,001 - 160,000 | 33,719 | 124 | 13,396 | 20,337,184 | 20,242 | 21,611,591 | 5,746,691,373 | 169,804 | 60,602,297 | 247,670,160 | 112,500 | 33,843 | 23.3% | 863,809,076 | 25,524 | 4,695,701,988 | 138,750 | 81.7% | 246,524,365 | 6,786,118 | 239,738,247 | 22.9% | 7,084 | 5.11% |
| 160,001 - 200,000 | 23,517 | 66 | 9,703 | 18,186,309 | 13,751 | 17,350,673 | 4,952,005,703 | 209,982 | 63,271,665 | 167,676,189 | 64,500 | 23,583 | 30.7% | 636,192,229 | 26,977 | 4,216,244,450 | 178,783 | 85.1% | 221,352,864 | 6,315,123 | 215,037,711 | 28.0% | 9,118 | 5.10% |
| 200,001 or more | 81,726 | 284 | 34,986 | 285,284,084 | 46,560 | 285,769,301 | 53,802,489,426 | 656,048 | 3,399,167,044 | 2,172,168,035 | 300,000 | 82,010 | 49.6% | 3,889,132,720 | 47,423 | 51,140,055,715 | 623,583 | 95.1% | 2,684,853,110 | 229,856,113 | 2,454,996,997 | 55.8% | 29,935 | 4.80% |
| TOTAL | 342,077 | 56,080 | 131,347 | 384,127,136 | 232,447 | 456,069,049 | 82,490,118,725 | 207,180 | 4,091,691,606 | 6,074,631,008 | 48,595,000 | 398,157 | 9.1% | 11,284,619,630 | 28,342 | 69,173,964,693 | 205,765 | 83.9% | 3,711,554,263 | 255,869,012 | 3,455,685,251 | 28.6% | 8,679 | 4.89% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 292 | 12,974 | 186 | 1,545,737 | 2,083 | 8,627,066 | (1,024,427,832) | (77,222) | 577,252,610 | 123,313,204 | 2,270,000 | 13,266 | 22.5% | 108,883,936 | 8,208 | (681,642,262) | (51,383) | 66.5% | [D] | [D] | 4,129,677 | 26.5% | 311 | -0.40% |
| S 1 - 3,999 | 398 | 2,405 | 282 | 113,235 | 779 | 4,919,424 | 5,159,864 | 1,841 | 4,140,663 | 2,641,325 | 417,500 | 2,803 | 1.4% | 50,579,013 | 18,045 | (44,067,311) | (15,721) | -854.0% | [D] | [D] | 157,435 | 18.6% | 56 | 3.05% |
| 4,000 - 9,999 | 434 | 4,608 | 297 | 114,850 | 2,070 | 1,202,324 | 36,308,815 | 7,201 | 6,449,087 | 6,478,772 | 752,500 | 5,042 | 1.4% | 98,908,680 | 19,456 | (66,572,050) | (12,410) | -172.3% | [D] | [D] | 256,217 | 21.2% | 51 | 0.71% |
| 10,000 - 14,999 | 1,786 | 4,672 | 984 | 165,920 | 2,933 | 1,597,354 | 81,435,024 | 12,610 | 8,108,359 | 9,884,209 | 1,030,000 | 6,458 | 1.9% | 128,492,705 | 19,897 | (49,863,531) | (7,721) | -61.2% | [D] | [D] | 529,864 | 1.9% | 82 | 0.65% |
| 15,000 - 19,999 | 3,259 | 3,668 | 1,611 | 380,914 | 3,462 | 1,989,018 | 121,144,067 | 17,489 | 4,823,717 | 18,926,413 | 1,297,500 | 6,927 | 2.3% | 137,333,995 | 19,826 | (31,590,124) | (4,560) | -26.1% | [D] | [D] | 971,117 | 1.4% | 140 | 0.80% |
| 20,000 - 24,999 | 4,215 | 3,121 | 1,863 | 587,278 | 3,924 | 2,403,724 | 165,453,925 | 22,554 | 5,078,310 | 30,907,624 | 1,470,500 | 7,336 | 2.6% | 149,985,124 | 20,445 | (11,831,013) | (1,613) | -7.2% | 1,806,387 | 24,409 | 1,781,978 | 1.4% | 243 | 1.08% |
| 25,000 - 29,999 | 5,379 | 2,641 | 1,711 | 863,120 | 4,529 | 2,805,614 | 220,532,742 | 27,498 | 8,476,704 | 43,346,435 | 2,394,500 | 8,200 | 2.9% | 165,995,110 | 20,698 | 17,273,401 | 2,154 | 7.8% | 3,074,136 | 36,883 | 3,037,253 | 1.7% | 379 | 1.38% |
| 30,000 - 39,999 | 13,484 | 3,969 | 4,978 | 2,317,218 | 10,435 | 6,878,496 | 612,771,933 | 35,110 | 16,024,613 | 115,917,091 | 5,435,500 | 17,453 | 3.7% | 363,337,737 | 20,818 | 144,106,218 | 8,257 | 23.5% | 11,137,655 | 201,715 | 10,935,940 | 2.3% | 627 | 1.78% |
| 40,000 - 49,999 | 16,601 | 3,329 | 5,742 | 3,018,092 | 12,369 | 8,095,251 | 1,498,252,959 | 45,070 | 14,988,888 | 164,673,054 | 5,958,000 | 19,930 | 5.6% | 410,081,372 | 20,576 | 331,639,421 | 16,640 | 36.9% | [D] | [D] | 20,245,668 | 3.9% | 1,016 | 2.25% |
| 50,000 - 59,999 | 18,511 | 2,978 | 6,346 | 3,873,411 | 13,598 | 8,873,080 | 1,183,025,785 | 55,053 | 18,632,286 | 220,054,973 | 5,824,500 | 21,489 | 7.7% | 446,622,950 | 20,784 | 529,155,648 | 24,624 | 44.7% | 30,915,609 | 641,141 | 30,274,468 | 5.8% | 1,409 | 2.56% |
| 60,000 - 69,999 | 19,292 | 2,611 | 6,617 | 4,685,259 | 13,963 | 9,494,710 | 1,421,876,060 | 64,917 | 17,233,373 | 260,893,541 | 4,503,000 | 21,903 | 9.8% | 464,728,444 | 21,218 | 708,984,448 | 32,369 | 49.9% | 39,910,619 | 789,763 | 39,120,856 | 7.6% | 1,786 | 2.75% |
| 70,000 - 74,999 | 9,313 | 1,067 | 3,14 | | | | | | | | | | | | | | | | | | | | | |

TABLE 8. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: SINGLE

| Income Level | 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] | | | Tax Liability | | | | | | | | | | |
|--|--------------------------------------|------------------------------------|--------------------|---------------------------------------|---------------------------------------|---|-------------------------------|--|--------------------|--|----------------------|--|-------------------------------------|--------------------------------|----------------------------------|-------------------------|-----------------------------|--|----------------------|---|----------------------|------------------------------------|------------------------------------|------------------------|---------------------------|
| | | Balance Tax Due/Overpayment | | [Net Tax [‡] > Pre-payments] | [Net Tax [‡] < Pre-payments] | | | Additions [§ 105-153.5(c),(c2); § 105-153.6] Other Deductions [§ 105-153.5(b)] | | Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††: | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | | | | | | |
| | | Number of Returns Filed | > Pre-payments [S] | | | | | Number of Returns Filed | < Pre-payments [S] | Child Deduction [§ 105-153.5(a)†] | Other Deductions [S] | | | | | | Child Deduction Amount† [S] | Standard Deduction Number of Returns Filed | Deduction Amount [S] | Itemized Deductions Number of Returns Filed†† | Deduction Amount [S] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 555,740 | 551 | 29,858 | 331,662 | 45,758,097 | 3,790,470,702 | 6,821 | 199,764,313 | 1,906,542,030 | 85,293,000 | 522,477 | 5,224,770,000 | 33,263 | 808,332,665 | (4,034,702,680) | (7,260) | -106.4% | - | - | - | - | - | - | - | - |
| \$ 1 - 2,000 | 91,470 | 23,942 | 1,124,869 | 66,722 | 13,025,627 | 1,143,586,335 | 12,502 | 9,450,350 | 111,416,420 | 15,347,500 | 88,572 | 885,720,000 | 2,898 | 49,711,264 | 90,841,501 | 993 | 7.9% | 4,769,269 | 30,759 | 4,738,510 | 43.3% | 52 | 5.22% | | |
| 2,001 - 4,000 | 84,537 | 29,527 | 3,319,110 | 54,452 | 10,238,933 | 1,220,445,579 | 14,437 | 11,721,540 | 102,888,366 | 10,500,500 | 81,722 | 817,220,000 | 2,815 | 50,011,998 | 251,546,255 | 2,976 | 20.6% | 13,206,408 | 117,423 | 13,088,985 | 46.5% | 155 | 5.20% | | |
| 4,001 - 6,000 | 74,603 | 28,455 | 4,582,594 | 45,657 | 8,371,648 | 1,235,584,669 | 16,562 | 4,657,396 | 9,288,679 | 7,714,500 | 71,940 | 719,400,000 | 2,663 | 48,033,630 | 371,805,256 | 4,984 | 30.1% | 19,519,822 | 175,458 | 19,344,364 | 46.5% | 259 | 5.20% | | |
| 6,001 - 10,000 | 135,318 | 55,741 | 11,815,390 | 78,577 | 14,344,227 | 2,659,647,002 | 19,655 | 10,951,711 | 185,726,735 | 12,936,000 | 130,061 | 1,300,610,000 | 5,257 | 93,661,839 | 1,077,664,139 | 7,964 | 40.5% | 56,577,645 | 550,241 | 56,027,404 | 46.8% | 414 | 5.20% | | |
| 10,001 - 12,750 | 87,285 | 37,372 | 9,524,736 | 49,198 | 8,811,080 | 2,021,423,401 | 23,159 | 6,310,793 | 128,970,320 | 7,078,500 | 83,921 | 839,210,000 | 3,364 | 60,252,977 | 992,222,397 | 11,368 | 49.1% | 52,091,825 | 574,659 | 51,517,166 | 48.0% | 590 | 5.19% | | |
| 12,751 - 15,000 | 69,116 | 29,719 | 8,346,614 | 38,862 | 7,063,220 | 1,782,454,336 | 25,789 | 4,808,228 | 109,991,223 | 4,734,000 | 66,332 | 663,320,000 | 2,784 | 50,854,851 | 958,362,490 | 13,866 | 53.8% | 50,314,275 | 576,582 | 49,737,693 | 48.0% | 720 | 5.19% | | |
| 15,001 - 17,000 | 58,079 | 25,333 | 7,719,499 | 32,293 | 5,992,141 | 1,631,705,519 | 28,095 | 3,351,231 | 101,856,056 | 3,319,000 | 55,601 | 556,010,000 | 2,478 | 45,048,468 | 928,823,226 | 15,992 | 56.9% | 48,763,419 | 650,315 | 48,113,104 | 47.7% | 828 | 5.18% | | |
| 17,001 - 20,000 | 82,495 | 36,068 | 11,277,285 | 45,704 | 8,860,934 | 2,528,172,071 | 30,653 | 6,576,883 | 155,387,599 | 3,469,000 | 78,911 | 789,115,000 | 3,584 | 62,347,198 | 1,524,970,157 | 18,486 | 60.3% | 80,060,541 | 1,053,332 | 79,007,208 | 47.7% | 958 | 5.18% | | |
| 20,001 - 21,250 | 33,028 | 14,237 | 4,621,728 | 18,465 | 3,283,883 | 1,087,838,228 | 32,937 | 2,292,468 | 66,037,609 | 1,266,500 | 31,577 | 315,770,000 | 1,451 | 25,935,362 | 681,121,225 | 20,623 | 62.6% | 35,758,908 | 491,791 | 35,267,117 | 47.9% | 1,068 | 5.18% | | |
| 21,251 - 25,000 | 92,346 | 39,926 | 13,690,495 | 51,666 | 9,512,517 | 3,284,001,002 | 35,562 | 7,189,872 | 201,428,138 | 3,076,000 | 88,028 | 880,280,000 | 4,318 | 73,839,064 | 2,132,967,672 | 23,098 | 65.0% | 111,981,085 | 1,627,745 | 110,353,340 | 48.4% | 1,195 | 5.17% | | |
| 25,001 - 30,000 | 107,997 | 46,155 | 16,697,251 | 61,060 | 11,820,086 | 4,328,144,261 | 40,077 | 9,979,879 | 251,453,557 | 1,985,500 | 102,161 | 1,021,610,000 | 5,836 | 101,340,874 | 2,961,734,209 | 27,424 | 68.4% | 155,491,373 | 2,494,840 | 152,996,533 | 48.6% | 1,417 | 5.17% | | |
| 30,001 - 40,000 | 163,593 | 70,190 | 28,404,125 | 92,022 | 19,081,609 | 7,761,436,181 | 47,444 | 18,695,610 | 392,916,644 | 1,872,500 | 152,354 | 1,523,540,000 | 11,239 | 187,268,866 | 5,674,533,781 | 34,687 | 73.1% | 297,913,203 | 5,882,097 | 292,031,106 | 45.4% | 1,785 | 5.15% | | |
| 40,001 - 50,000 | 110,229 | 45,109 | 21,526,236 | 63,920 | 15,214,483 | 6,357,220,192 | 57,673 | 17,300,797 | 280,581,429 | 539,000 | 99,011 | 990,110,000 | 11,218 | 182,662,578 | 4,924,627,982 | 44,640 | 77.4% | 258,333,218 | 5,553,324 | 252,779,894 | 40.0% | 2,923 | 5.14% | | |
| 50,001 - 60,000 | 71,021 | 28,527 | 15,992,052 | 41,745 | 11,771,672 | 4,828,804,706 | 67,991 | 19,640,656 | 195,865,206 | [D] | 61,070 | 610,700,000 | 9,951 | 161,739,817 | 3,880,140,339 | 54,634 | 80.4% | 203,707,358 | 4,965,602 | 198,741,756 | 34.4% | 2,798 | 5.12% | | |
| 60,001 - 75,000 | 63,326 | 26,084 | 17,897,372 | 36,520 | 14,391,004 | 5,117,698,638 | 80,815 | 22,855,830 | 203,179,928 | [D] | 51,203 | 512,030,000 | 12,123 | 197,716,640 | 4,027,627,900 | 66,760 | 82.6% | 221,950,349 | 6,304,178 | 215,646,171 | 26.7% | 3,405 | 5.10% | | |
| 75,001 - 80,000 | 13,950 | 5,954 | 4,858,796 | 7,846 | 3,052,103 | 1,283,260,148 | 91,990 | 6,343,012 | 49,639,877 | [D] | 10,713 | 107,130,000 | 3,237 | 53,165,060 | 1,429,668,229 | 77,396 | 84.1% | 56,682,590 | 1,589,739 | 55,092,851 | 22.8% | 3,949 | 5.10% | | |
| 80,001 - 100,000 | 37,131 | 16,103 | 15,229,908 | 20,638 | 10,149,491 | 3,870,141,610 | 104,229 | 25,768,378 | 148,872,772 | [D] | 26,601 | 266,010,000 | 10,530 | 180,178,034 | 3,300,843,182 | 88,897 | 85.3% | 173,294,308 | 5,236,132 | 168,058,176 | 18.6% | 4,526 | 5.09% | | |
| 100,001 - 120,000 | 19,731 | 8,783 | 10,823,481 | 10,791 | 7,088,065 | 2,470,415,316 | 125,205 | 22,735,601 | 91,902,692 | [D] | 12,853 | 128,530,000 | 6,878 | 120,805,392 | 2,151,912,833 | 109,063 | 87.1% | 112,975,438 | 3,379,607 | 109,595,831 | 14.7% | 5,554 | 5.09% | | |
| 120,001 - 160,000 | 18,829 | 8,782 | 15,483,564 | 9,897 | 11,033,931 | 2,913,223,194 | 154,720 | 33,931,128 | 114,888,846 | [D] | 11,343 | 113,430,000 | 7,486 | 143,298,527 | 2,575,536,949 | 136,786 | 88.4% | 135,215,760 | 4,537,810 | 130,677,950 | 12.0% | 6,940 | 5.07% | | |
| 160,001 - 200,000 | 8,159 | 4,008 | 9,907,362 | 4,091 | 5,667,599 | 1,600,136,698 | 196,119 | 31,416,509 | 57,708,748 | [D] | 4,328 | 43,280,000 | 3,831 | 81,373,993 | 1,449,190,466 | 177,619 | 90.6% | 76,082,521 | 3,162,473 | 72,920,048 | 9.8% | 8,937 | 5.03% | | |
| 200,001 or more | 14,843 | 7,439 | 63,098,037 | 7,305 | 48,111,333 | 7,580,634,308 | 510,721 | 460,205,100 | 286,782,270 | [D] | 6,407 | 64,070,000 | 8,436 | 336,669,677 | 7,353,317,461 | 495,406 | 97.0% | 386,049,189 | 31,387,226 | 354,661,963 | 8.1% | 23,894 | 4.82% | | |
| TOTAL | 1,992,826 | 588,005 | 295,761,815 | 1,169,093 | 292,643,682 | 70,496,984,095 | 35,375 | 935,947,285 | 5,236,907,638 | 159,155,000 | 1,837,186 | 18,371,865,000 | 155,640 | 3,114,248,774 | 44,550,754,968 | 33,808 | 63.2% | 2,550,738,504 | 80,341,334 | 2,470,397,170 | 20.5% | 1,240 | 5.08% | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 36,676 | 422 | 936,820 | 5,347 | 5,960,395 | (904,034,617) | (24,649) | 324,458,879 | 72,528,938 | 580,000 | 27,537 | 275,370,000 | 9,139 | 45,964,182 | (974,018,858) | (26,557) | 107.7% | 2,957,461 | 361,031 | 2,596,430 | 16.7% | 71 | -0.29% | | |
| \$ 1 - 3,999 | 172,687 | 496 | 216,823 | 87,976 | 4,473,322 | 370,902,925 | 2,148 | 10,737,397 | 6,343,979 | 8,747,500 | 170,716 | 1,707,160,000 | 1,971 | 33,180,017 | (1,373,791,174) | (7,955) | -370.4% | [D] | [D] | 267,390 | 31.6% | 2 | 0.07% | | |
| 4,000 - 9,999 | 278,915 | 960 | 280,814 | 213,228 | 25,416,568 | 1,941,626,188 | 6,961 | 13,322,556 | 21,308,101 | 33,682,500 | 275,286 | 2,752,860,000 | 3,629 | 66,202,761 | (919,104,618) | (3,295) | -47.3% | [D] | [D] | 445,123 | 36.8% | 2 | 0.02% | | |
| 10,000 - 14,999 | 215,514 | 60,123 | 5,911,850 | 143,957 | 25,207,208 | 2,674,918,553 | 12,412 | 13,353,295 | 78,939,481 | 46,960,000 | 210,672 | 2,106,720,000 | 4,842 | 90,955,323 | 364,697,044 | 1,692 | 13.6% | 24,868,638 | 238,779 | 24,629,859 | 89.3% | 114 | 0.92% | | |
| 15,000 - 19,999 | 169,561 | 63,920 | 12,166,516 | 98,811 | 16,563,811 | 2,954,169,894 | 17,422 | 10,064,720 | 117,824,822 | 31,300,000 | 164,873 | 1,644,830,000 | 5,078 | 93,793,927 | 1,076,485,865 | 6,349 | 36.4% | 60,599,122 | 601,206 | 59,997,916 | 86.1% | 354 | 2.03% | | |
| 20,000 - 24,999 | 153,707 | 62,113 | 15,191,142 | 85,887 | 14,163,644 | 3,454,488,572 | 22,475 | 8,402,413 | 162,366,540 | 15,123,500 | 148,603 | 1,486,030,000 | 5,104 | 98,590,306 | 1,700,780,639 | 11,065 | 49.2% | 92,975,978 | 1,046,485 | 91,929,493 | 73.9% | 598 | 2.66% | | |
| 25,000 - 29,999 | 140,008 | 58,341 | 16,382,512 | 76,649 | 12,843,818 | 3,844,372,737 | 27,458 | 8,317,365 | 194,711,643 | 11,074,000 | 134,798 | 1,347,980,000 | 5,210 | 99,616,367 | 2,199,308,092 | 15,708 | 57.2% | 118,614,166 | 1,571,391 | 117,042,775 | 64.8% | 836 | 3.04% | | |
| 30,000 - 39,999 | 234,246 | 96,627 | 30,837,998 | 129,988 | 22,773,386 | 8,144,144,573 | 34,767 | 16,207,874 | 437,876,612 | 6,694,500 | 223,424 | 2,234,245,000 | 10,822 | 204,534,821 | 5,275,001,514 | 22,519 | 64.8% | 281,724,977 | 4,323,493 | 277,401,484 | 57.8% | 1,184 | 3.41% | | |
| 40,000 - 49,999 | 171,207 | 70,792 | 26,332,642 | 94,334 | 18,758,708 | 7,656,661,093 | 44,722 | 16,065,436 | 504,607,706 | 2,370,000 | 158,981 | 1,589,810,000 | 12,226 | 226,773,228 | 5,313,165,595 | 31,034 | 69.4% | 282,971,221 | 5,594,529 | 277,376,692 | 52.8% | 1,620 | 3.62% | | |
| 50,000 - 59,999 | 121,855 | 48,379 | 21,491,096 | 68,625 | 16,274,428 | 6,665,617,901 | 54,701 | 16,336,096 | 625,673,360 | [D] | 108,404 | 1,084,040,000 | 13,451 | 250,183,600 | 4,721,757,037 | 38,749 | 70.8% | 251,436,816 | 5,342,836 | 246,093,980 | 46.9% | 2,020 | 3.69% | | |
| 60,000 - 69,999 | 83,826 | 33,203 | 17,911,625 | 47,371 | 13,852,174 | 5,420,582,604 | 64,665 | 18,013,181 | 609,243,890 | [D] | 70,402 | 704,020,000 | 13,424 | 247,171,697 | 3,878,160,198 | 46,264 | 71.5% | 206,188,892 | | | | | | | |

TABLE 8A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

| RESIDENT RETURNS: SINGLE-STANDARD DEDUCTION | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--------------------------------------|-------------------------|--------------------------------------|---|-------------------------------|--------------------------------|-----------------------------------|-------------------------|----------------------------|--|-------------------------------------|--------------------------------|------------------------------------|---|-------------------------------------|------------------------|---------------------------|--|---------------------------------|
| Income Level | Aggregate Number of Returns Filed Resident [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] | | | Net Tax Liability | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(2)] | | Standard Deduction††: | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] | [after application of credits] [S] | as a % of Resident Single Tax Liability [%] | as a % of TY 2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | |
| | | Number of Returns Filed | [Net Tax‡ < Pre-payments] Amount [S] | Number of Returns Filed | [Net Tax‡ < Pre-payments] Amount [S] | | | Child Ded [§ 105-153.5(a)]† | Other Deductions [§ 105-153.5(b)] | Number of Returns Filed | % of R-S Returns Filed [%] | | | | | | | | | Standard Deduction Amount [Standard] [S] | % of R-S SD/ID Value Amount [%] |
| | | Additions [S] | Deductions [S] | Additions [S] | Deductions [S] | | | Additions [S] | Deductions [S] | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | |
| NC TI Level | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 555,740 | 498 | 26,772 | 320,702 | 36,914,942 | 3,179,044,259 | 6,085 | 121,096,452 | 1,422,065,766 | 522,477 | 94.0% | 5,224,770,000 | 86.6% | (3,346,695,055) | (6,405) | -105.3% | - | - | - | - | |
| \$ 1 - 2,000 | 91,470 | 22,783 | 1,066,522 | 65,081 | 11,876,694 | 1,066,430,957 | 12,040 | 6,476,437 | 99,141,766 | 88,572 | 96.8% | 885,720,000 | 94.7% | 88,045,628 | 994 | 8.3% | 4,593,209 | 96.9% | 42.0% | 52 | 5.22% |
| 2,001 - 4,000 | 84,537 | 28,317 | 3,151,576 | 52,860 | 9,239,298 | 1,137,421,336 | 13,918 | 10,462,468 | 87,542,295 | 81,722 | 96.7% | 817,220,000 | 94.2% | 243,121,509 | 2,975 | 21.4% | 12,651,089 | 96.7% | 44.9% | 155 | 5.20% |
| 4,001 - 6,000 | 74,603 | 27,249 | 4,320,925 | 44,212 | 7,443,175 | 1,151,567,054 | 16,007 | 3,531,815 | 77,200,054 | 71,940 | 96.4% | 719,400,000 | 93.7% | 358,498,815 | 4,983 | 31.1% | 18,652,354 | 96.4% | 44.8% | 259 | 5.20% |
| 6,001 - 10,000 | 135,318 | 53,522 | 11,128,403 | 75,561 | 12,489,863 | 2,480,199,413 | 19,070 | 5,641,861 | 149,460,607 | 130,061 | 96.1% | 1,300,610,000 | 93.3% | 1,035,770,667 | 7,964 | 41.8% | 53,852,247 | 96.1% | 44.9% | 414 | 5.20% |
| 10,001 - 12,750 | 87,285 | 35,942 | 8,952,278 | 47,280 | 7,644,915 | 1,891,408,363 | 22,538 | 4,344,945 | 102,552,721 | 83,921 | 96.1% | 839,210,000 | 93.3% | 953,990,587 | 11,368 | 50.4% | 49,538,365 | 96.2% | 46.2% | 590 | 5.19% |
| 12,751 - 15,000 | 69,116 | 28,609 | 7,830,065 | 37,199 | 5,964,097 | 1,666,343,432 | 25,121 | 3,136,570 | 86,327,389 | 66,332 | 96.0% | 663,320,000 | 92.9% | 919,832,613 | 13,867 | 55.2% | 47,744,061 | 96.0% | 46.1% | 720 | 5.19% |
| 15,001 - 17,000 | 58,079 | 24,637 | 7,011,287 | 30,180 | 4,976,941 | 1,521,212,528 | 27,359 | 2,659,058 | 78,744,490 | 55,601 | 95.7% | 556,010,000 | 92.5% | 899,117,096 | 15,991 | 58.4% | 46,061,532 | 95.7% | 45.6% | 828 | 5.18% |
| 17,001 - 20,000 | 82,495 | 34,650 | 10,493,851 | 43,556 | 7,533,281 | 2,363,259,579 | 29,948 | 4,498,473 | 119,989,717 | 78,911 | 95.7% | 789,115,000 | 92.7% | 1,458,653,335 | 18,485 | 61.7% | 75,581,883 | 95.7% | 45.7% | 958 | 5.18% |
| 20,001 - 21,250 | 33,028 | 13,675 | 4,292,515 | 17,582 | 2,726,764 | 1,016,184,479 | 32,181 | 1,614,649 | 50,860,288 | 31,577 | 95.6% | 315,770,000 | 92.4% | 651,168,840 | 20,622 | 64.1% | 33,716,922 | 95.6% | 45.8% | 1,068 | 5.18% |
| 21,251 - 25,000 | 92,346 | 38,238 | 12,668,611 | 49,600 | 7,843,191 | 3,062,800,046 | 34,793 | 5,359,466 | 154,805,410 | 88,028 | 95.3% | 800,280,000 | 92.3% | 2,033,074,102 | 23,096 | 66.4% | 105,174,333 | 95.3% | 46.2% | 1,195 | 5.17% |
| 25,001 - 30,000 | 107,997 | 43,990 | 15,300,546 | 57,416 | 9,623,650 | 4,006,631,624 | 39,219 | 7,342,291 | 191,087,037 | 102,161 | 94.6% | 1,021,610,000 | 91.0% | 2,801,276,878 | 27,420 | 69.9% | 144,700,054 | 94.6% | 46.0% | 1,416 | 5.17% |
| 30,001 - 40,000 | 163,593 | 66,087 | 25,529,630 | 84,958 | 14,978,935 | 7,084,062,154 | 46,497 | 13,784,053 | 292,904,142 | 152,354 | 93.1% | 1,523,540,000 | 89.1% | 5,281,402,065 | 34,665 | 74.6% | 271,784,295 | 93.1% | 42.3% | 1,784 | 5.15% |
| 40,001 - 50,000 | 110,229 | 41,247 | 18,683,562 | 56,637 | 11,145,632 | 5,591,074,131 | 56,649 | 12,439,468 | 197,144,144 | 99,011 | 89.8% | 990,110,000 | 84.4% | 4,416,259,455 | 44,604 | 79.0% | 226,866,513 | 89.7% | 35.9% | 2,291 | 5.14% |
| 50,001 - 60,000 | 71,021 | 25,169 | 13,340,961 | 35,216 | 8,072,819 | 4,064,734,333 | 66,559 | 12,641,891 | 132,522,333 | 61,070 | 86.0% | 610,700,000 | 79.1% | 3,334,153,891 | 54,596 | 82.0% | 170,673,268 | 85.9% | 29.5% | 2,795 | 5.12% |
| 60,001 - 75,000 | 63,626 | 22,034 | 14,227,583 | 28,552 | 9,737,321 | 4,402,658,747 | 78,954 | 14,792,832 | 131,748,108 | 51,203 | 80.9% | 512,030,000 | 72.1% | 3,413,673,471 | 66,669 | 84.4% | 174,018,020 | 80.7% | 21.5% | 3,399 | 5.10% |
| 75,001 - 80,000 | 13,950 | 4,860 | 3,833,245 | 5,744 | 1,801,817 | 963,550,842 | 89,942 | 3,792,281 | 31,117,880 | 10,713 | 76.8% | 107,130,000 | 66.8% | 829,095,243 | 77,392 | 86.0% | 42,288,500 | 76.8% | 17.5% | 3,947 | 5.10% |
| 80,001 - 100,000 | 37,131 | 12,495 | 11,453,113 | 13,805 | 5,368,360 | 2,697,132,248 | 101,392 | 15,726,700 | 87,003,358 | 26,601 | 71.6% | 266,010,000 | 59.6% | 2,359,845,590 | 88,713 | 87.5% | 119,950,295 | 71.4% | 13.3% | 4,509 | 5.08% |
| 100,001 - 120,000 | 19,731 | 6,325 | 7,539,211 | 6,412 | 3,551,557 | 1,566,884,684 | 121,908 | 12,346,386 | 50,595,604 | 12,853 | 65.1% | 128,530,000 | 51.5% | 1,400,105,466 | 108,932 | 89.4% | 71,228,428 | 65.0% | 9.6% | 5,542 | 5.09% |
| 120,001 - 160,000 | 18,829 | 5,775 | 10,302,390 | 5,467 | 6,322,845 | 1,705,392,396 | 150,348 | 17,772,366 | 63,677,206 | 11,343 | 60.2% | 113,430,000 | 44.2% | 1,546,057,558 | 136,301 | 90.7% | 78,354,718 | 60.0% | 7.2% | 6,908 | 5.07% |
| 160,001 - 200,000 | 8,159 | 2,389 | 6,167,302 | 1,901 | 2,499,642 | 821,754,257 | 189,869 | 17,472,000 | 28,471,529 | 4,328 | 53.0% | 43,280,000 | 34.7% | 767,474,728 | 177,328 | 93.4% | 38,440,621 | 52.7% | 5.2% | 8,882 | 5.07% |
| 200,001 or more | 14,843 | 3,718 | 28,911,850 | 2,640 | 10,810,300 | 2,596,669,430 | 405,286 | 130,234,525 | 88,961,151 | 6,407 | 43.2% | 64,070,000 | 16.0% | 2,573,877,804 | 401,728 | 99.1% | 124,092,958 | 35.0% | 2.8% | 19,368 | 4.82% |
| TOTAL | 1,992,826 | 541,935 | 226,232,097 | 1,082,641 | 198,566,039 | 55,676,416,291 | 30,305 | 427,166,989 | 3,723,922,996 | 1,837,186 | 92.2% | 18,371,865,000 | 85.5% | 34,007,795,284 | 28,413 | 61.1% | 1,909,963,682 | 77.3% | 15.8% | 1,040 | 5.11% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 36,676 | 342 | 609,570 | 4,489 | 3,446,382 | (622,628,602) | (22,611) | 182,173,593 | 35,776,568 | 27,537 | 75.1% | 275,370,000 | 85.7% | (751,601,577) | (27,294) | 120.7% | 962,931 | 37.1% | 6.2% | 35 | -0.15% |
| \$ 1 - 3,999 | 172,687 | 310 | 153,712 | 87,462 | 4,966,759 | 367,234,005 | 2,151 | 8,899,887 | 13,791,006 | 170,716 | 98.9% | 1,707,160,000 | 98.1% | (1,344,817,114) | (7,878) | -366.2% | 191,487 | 71.6% | 22.6% | 1 | 0.05% |
| 4,000 - 9,999 | 278,915 | 782 | 223,708 | 211,755 | 24,775,836 | 1,915,425,978 | 6,958 | 11,161,813 | 51,991,180 | 275,286 | 98.7% | 2,752,860,000 | 97.7% | (878,263,389) | (3,190) | -45.9% | 327,682 | 73.6% | 27.1% | 1 | 0.02% |
| 10,000 - 14,999 | 215,514 | 59,278 | 5,806,941 | 141,819 | 24,223,035 | 2,613,753,890 | 12,407 | 8,245,790 | 119,748,516 | 210,672 | 97.8% | 2,106,720,000 | 95.9% | 395,531,164 | 1,877 | 15.1% | 24,231,723 | 98.4% | 87.9% | 115 | 0.93% |
| 15,000 - 19,999 | 169,561 | 62,504 | 11,871,385 | 96,411 | 15,427,316 | 2,865,414,545 | 17,421 | 8,089,253 | 135,493,564 | 164,483 | 97.0% | 1,644,830,000 | 94.6% | 1,093,180,234 | 6,646 | 38.2% | 59,232,612 | 98.7% | 85.0% | 360 | 2.07% |
| 20,000 - 24,999 | 153,707 | 60,579 | 14,745,964 | 83,296 | 12,922,346 | 3,339,450,741 | 22,472 | 6,699,126 | 156,017,128 | 148,603 | 96.7% | 1,486,030,000 | 93.8% | 1,704,102,739 | 11,467 | 51.0% | 90,531,054 | 98.5% | 72.8% | 609 | 2.71% |
| 25,000 - 29,999 | 140,008 | 56,754 | 15,796,156 | 73,824 | 11,429,074 | 3,701,256,178 | 27,458 | 6,736,004 | 177,314,200 | 134,798 | 96.3% | 1,347,980,000 | 93.1% | 2,182,698,022 | 16,192 | 59.0% | 114,830,155 | 98.1% | 63.5% | 852 | 3.10% |
| 30,000 - 39,999 | 234,246 | 93,326 | 29,314,084 | 123,758 | 19,548,916 | 7,764,434,517 | 34,752 | 12,424,480 | 372,097,220 | 223,424 | 95.4% | 2,234,245,000 | 91.6% | 5,170,516,777 | 23,142 | 66.6% | 269,861,454 | 97.5% | 56.3% | 1,208 | 3.48% |
| 40,000 - 49,999 | 171,207 | 67,175 | 24,469,930 | 86,991 | 14,929,668 | 7,105,783,220 | 44,696 | 10,473,766 | 436,837,674 | 158,981 | 92.9% | 1,589,810,000 | 87.5% | 5,089,609,312 | 32,014 | 71.6% | 263,847,779 | 95.1% | 50.3% | 1,660 | 3.71% |
| 50,000 - 59,999 | 121,855 | 44,392 | 19,199,663 | 60,290 | 11,936,189 | 5,924,734,559 | 54,654 | 10,506,076 | 480,192,041 | 108,404 | 89.0% | 1,084,040,000 | 81.2% | 4,371,008,594 | 40,321 | 73.8% | 225,997,240 | 91.8% | 43.1% | 2,085 | 3.81% |
| 60,000 - 69,999 | 83,826 | 29,055 | 15,177,029 | 39,042 | 9,434,658 | 4,549,422,393 | 64,621 | 12,136,479 | 444,144,207 | 70,402 | 84.0% | 704,020,000 | 74.0% | 3,413,394,665 | 48,484 | 75.0% | 175,778,362 | 87.3% | 34.4% | 2,497 | 3.86% |
| 70,000 - 74,999 | 30,716 | 10,454 | 5,949,339 | 13,402 | 3,731,156 | 1,774,474,084 | 72,386 | 4,398,190 | 178,441,910 | 24,514 | 79.8% | 245,140,000 | 68.1% | 1,355,290,364 | 55,286 | 76.4% | 69,447,606 | 83.5% | 28.1% | 2,833 | 3.91% |
| 75,000 - 79,999 | 25,009 | 8,663 | 5,364,177 | 10,290 | 3,203,985 | 1,506,329,365 | 77,398 | 5,576,546 | 150,516,250 | 19,462 | 77.8% | 194,620,000 | 65.0% | 1,166,769,661 | 59,951 | 77.5% | 59,683,163 | 81.3% | 24.4% | 3,067 | 3.96% |
| 80,000 - 89,999 | 38,268 | 12,821 | 9,055,923 | 15,002 | 5,736,481 | 2,410,076,497 | 84,629 | 9,567,766 | 229,805,671 | 28,478 | 74.4% | 284,780,000 | 60.6% | 1,905,058,592 | 66,896 | 79.0% | 97,413,865 | 78.0% | 20.0% | 3,421 | 4.04% |
| 90,000 - 99,999 | 26,991 | 8,793 | 7,380,571 | 9,849 | 4,869,335 | 1,800,269,610 | 94,627 | 8,285,896 | 164,215,332 | 19,025 | 70.5% | 190,250,000 | 55.1% | 1,454,090,174 | 76,430 | 80.8% | 74,127,006 | 74.0% | 15.5% | 3,896 | 4.12% |
| 100,000 | | | | | | | | | | | | | | | | | | | | | |

TABLE 8B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

| RESIDENT RETURNS: SINGLE-ITEMIZED DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------------------|------------------------------------|------------------------------|-------------------------|------------------------------|---|-------------------------------|-----------------------------------|---------------|-------------------------|----------------------------|-----------------------------------|---------------------------------|--|-------------------------------------|--------------------------------|------------------------------------|---|------------------------------------|------------------------|---------------------------|----------------------|
| 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] | | | Net Tax Liability | | | | | |
| | | Balance Tax Due/Overpayment | | Overpayment | | | | Additions [§ 105-153.5(c),(c)(2)] | | Itemized Deductions†† | | Other Deductions [§ 105-153.5(b)] | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [S] | [after application of credits] [S] | as a % of Resident Single Tax Liability [%] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | |
| | | Balance Tax Due | [Net Tax] > Pre-payments [S] | Number of Returns Filed | [Net Tax] < Pre-payments [S] | | | Additions | Deductions | Number of Returns Filed | % of R-S Returns Filed [%] | Deduction Amount [S] | % of R-S SD/ID Value Amount [S] | | | | | | | | | Average ID Value [S] |
| | | Number of Returns Filed | [S] | [S] | [S] | | | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 555,740 | 53 | 3,086 | 10,960 | 8,843,155 | 611,426,443 | 18,382 | 78,667,861 | 569,769,264 | 33,263 | 6.0% | 808,332,665 | 13.4% | 24,301 | (688,007,625) | (20,684) | -112.5% | - | - | - | - | |
| S 1 - 2,000 | 91,470 | 1,159 | 58,347 | 1,641 | 1,148,933 | 77,155,378 | 26,624 | 2,973,913 | 27,622,154 | 2,898 | 3.2% | 49,711,264 | 5.3% | 17,154 | 2,795,873 | 965 | 3.6% | 145,301 | 3.1% | 1.3% | 50 | 5.20% |
| 2,001 - 4,000 | 84,537 | 1,210 | 167,534 | 1,592 | 999,635 | 83,024,243 | 29,494 | 1,259,072 | 25,846,571 | 2,815 | 3.3% | 50,011,998 | 5.8% | 17,766 | 8,424,746 | 2,993 | 10.1% | 437,896 | 3.3% | 1.6% | 156 | 5.20% |
| 4,001 - 6,000 | 74,603 | 1,206 | 261,669 | 1,445 | 928,473 | 84,017,615 | 31,550 | 1,125,581 | 23,803,125 | 2,663 | 3.6% | 48,033,630 | 6.3% | 18,037 | 13,306,441 | 4,997 | 15.8% | 692,010 | 3.6% | 1.7% | 260 | 5.20% |
| 6,001 - 10,000 | 135,318 | 2,219 | 686,986 | 3,016 | 1,854,364 | 179,447,589 | 34,135 | 5,309,850 | 49,202,128 | 5,257 | 3.9% | 93,661,839 | 6.7% | 17,817 | 41,893,472 | 7,969 | 23.3% | 2,175,157 | 3.9% | 1.8% | 414 | 5.19% |
| 10,001 - 12,750 | 87,285 | 1,430 | 572,458 | 1,918 | 1,166,165 | 130,015,038 | 38,649 | 1,965,848 | 33,496,099 | 3,364 | 3.9% | 60,252,977 | 6.7% | 17,911 | 38,231,810 | 11,365 | 29.4% | 1,978,801 | 3.8% | 1.8% | 588 | 5.18% |
| 12,751 - 15,000 | 69,116 | 1,110 | 516,549 | 1,663 | 1,099,123 | 116,110,904 | 41,707 | 1,671,658 | 28,397,834 | 2,784 | 4.0% | 50,854,851 | 7.1% | 18,267 | 38,529,877 | 13,840 | 33.2% | 1,993,632 | 4.0% | 1.9% | 716 | 5.17% |
| 15,001 - 17,000 | 58,079 | 970 | 508,002 | 1,493 | 1,015,200 | 110,492,991 | 44,590 | 1,671,658 | 26,430,566 | 2,478 | 4.3% | 45,048,868 | 7.5% | 18,179 | 39,706,130 | 16,023 | 35.9% | 2,051,572 | 4.3% | 2.0% | 828 | 5.15% |
| 17,001 - 20,000 | 82,495 | 1,418 | 783,644 | 2,148 | 1,327,653 | 165,452,492 | 46,164 | 2,078,410 | 38,866,882 | 3,584 | 4.3% | 62,347,198 | 7.3% | 17,396 | 66,316,822 | 18,504 | 40.1% | 3,425,325 | 4.3% | 2.1% | 956 | 5.17% |
| 20,001 - 21,250 | 33,028 | 562 | 329,213 | 883 | 557,119 | 71,653,749 | 49,382 | 677,819 | 16,443,821 | 1,451 | 4.4% | 25,935,362 | 7.6% | 17,874 | 29,952,385 | 20,643 | 41.8% | 1,550,195 | 4.4% | 2.1% | 1,068 | 5.18% |
| 21,251 - 25,000 | 92,346 | 1,688 | 1,021,884 | 2,606 | 1,669,326 | 221,200,956 | 51,228 | 1,830,406 | 49,298,728 | 4,318 | 4.7% | 73,839,064 | 7.7% | 17,100 | 99,893,570 | 23,134 | 45.2% | 5,179,007 | 4.7% | 2.3% | 1,199 | 5.18% |
| 25,001 - 30,000 | 107,997 | 2,165 | 1,396,705 | 3,644 | 2,196,436 | 321,512,637 | 55,091 | 2,637,588 | 62,352,020 | 5,836 | 5.4% | 101,340,874 | 9.0% | 17,365 | 160,457,331 | 27,494 | 49.9% | 8,296,479 | 5.4% | 2.6% | 1,422 | 5.17% |
| 30,001 - 40,000 | 163,593 | 4,103 | 2,874,495 | 7,064 | 4,102,673 | 607,374,027 | 60,270 | 4,911,557 | 101,885,002 | 11,239 | 6.9% | 187,268,866 | 10.9% | 16,662 | 393,131,716 | 34,979 | 58.0% | 20,246,811 | 6.9% | 3.1% | 1,801 | 5.15% |
| 40,001 - 50,000 | 110,229 | 3,862 | 2,842,674 | 7,283 | 4,068,851 | 766,146,061 | 68,296 | 4,861,329 | 83,976,285 | 11,218 | 10.2% | 182,662,578 | 15.6% | 16,283 | 504,368,527 | 44,961 | 65.8% | 25,913,381 | 10.3% | 4.1% | 2,310 | 5.14% |
| 50,001 - 60,000 | 71,021 | 3,358 | 2,651,091 | 6,529 | 3,698,853 | 764,070,373 | 76,783 | 6,998,765 | 63,342,873 | 9,951 | 14.0% | 161,739,817 | 20.9% | 16,254 | 545,986,448 | 54,867 | 71.5% | 28,068,488 | 14.1% | 4.9% | 2,821 | 5.14% |
| 60,001 - 75,000 | 63,326 | 4,050 | 3,665,154 | 7,968 | 4,653,683 | 1,075,039,891 | 88,678 | 8,062,998 | 73,431,820 | 12,123 | 19.1% | 197,716,640 | 27.9% | 16,309 | 813,954,429 | 67,141 | 75.7% | 41,628,142 | 19.3% | 5.2% | 3,434 | 5.11% |
| 75,001 - 80,000 | 13,950 | 1,094 | 1,025,551 | 2,102 | 1,250,286 | 319,709,306 | 98,767 | 2,550,731 | 18,521,911 | 3,237 | 23.2% | 53,165,060 | 33.2% | 16,424 | 250,572,986 | 77,409 | 78.4% | 12,804,343 | 23.2% | 5.3% | 3,956 | 5.11% |
| 80,001 - 100,000 | 37,131 | 3,608 | 3,772,895 | 6,833 | 4,781,131 | 1,173,009,362 | 111,397 | 10,041,678 | 87,335,493 | 10,530 | 28.4% | 180,178,034 | 40.4% | 17,111 | 940,997,593 | 89,363 | 80.2% | 48,107,881 | 28.6% | 5.3% | 4,369 | 5.11% |
| 100,001 - 120,000 | 19,731 | 2,458 | 3,284,270 | 4,379 | 3,536,508 | 903,530,632 | 131,365 | 10,389,215 | 41,307,088 | 6,878 | 34.9% | 120,805,392 | 48.5% | 17,564 | 751,807,367 | 109,306 | 83.2% | 38,367,403 | 35.0% | 5.1% | 5,578 | 5.10% |
| 120,001 - 160,000 | 18,829 | 3,007 | 5,181,265 | 4,430 | 4,711,086 | 1,207,830,798 | 161,345 | 16,158,760 | 51,211,640 | 7,486 | 39.8% | 143,298,527 | 55.8% | 19,142 | 1,029,479,391 | 137,521 | 85.2% | 52,323,232 | 40.0% | 4.8% | 6,989 | 5.08% |
| 160,001 - 200,000 | 8,159 | 1,619 | 3,740,060 | 2,190 | 3,167,957 | 778,382,441 | 203,180 | 13,944,509 | 29,237,219 | 3,831 | 47.0% | 81,733,993 | 65.3% | 21,241 | 681,715,738 | 177,947 | 87.6% | 34,479,427 | 67.3% | 4.6% | 9,000 | 5.06% |
| 200,001 or more | 14,843 | 3,721 | 34,186,186 | 4,665 | 37,301,033 | 4,983,964,878 | 590,797 | 329,970,575 | 197,821,119 | 8,436 | 56.8% | 336,669,677 | 84.0% | 39,909 | 4,779,444,657 | 566,553 | 95.9% | 230,569,005 | 65.0% | 5.2% | 27,332 | 4.82% |
| TOTAL | 1,992,826 | 46,070 | 69,529,719 | 86,452 | 94,077,643 | 14,820,567,804 | 95,223 | 508,780,296 | 1,672,139,642 | 155,640 | 7.8% | 3,114,248,774 | 14.5% | 20,009 | 10,542,959,684 | 91,774 | 71.1% | 560,433,488 | 22.7% | 4.6% | 3,601 | 4.99% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 36,676 | 80 | 327,250 | 858 | 2,514,013 | (281,406,015) | (30,792) | 142,285,286 | 37,332,370 | 9,139 | 24.9% | 45,964,182 | 14.3% | 5,029 | (222,417,281) | (24,337) | -79.0% | 1,633,499 | 62.9% | 10.5% | 179 | -0.58% |
| S 1 - 3,999 | 172,687 | 186 | 63,111 | 514 | 176,563 | 3,668,920 | 1,861 | 1,837,510 | 1,300,473 | 1,971 | 1.1% | 33,180,017 | 1.9% | 16,834 | (28,974,060) | (14,700) | -789.7% | 75,903 | 28.4% | 9.0% | 39 | 2.07% |
| 4,000 - 9,999 | 278,915 | 178 | 57,106 | 1,473 | 640,732 | 26,200,210 | 7,220 | 2,160,743 | 2,999,421 | 3,629 | 1.3% | 66,202,761 | 2.3% | 18,243 | (40,841,229) | (11,254) | -155.9% | 117,441 | 26.4% | 9.7% | 32 | 0.45% |
| 10,000 - 14,999 | 215,514 | 845 | 104,909 | 2,138 | 984,172 | 61,164,663 | 12,632 | 5,107,505 | 6,150,965 | 4,842 | 2.2% | 90,955,323 | 4.1% | 18,785 | (30,834,120) | (6,368) | -50.4% | 398,136 | 1.6% | 1.4% | 82 | 0.65% |
| 15,000 - 19,999 | 169,561 | 1,416 | 295,131 | 2,400 | 1,136,495 | 88,755,349 | 17,478 | 1,975,467 | 13,631,258 | 5,078 | 3.0% | 93,793,927 | 5.4% | 18,471 | (16,694,369) | (3,288) | -18.8% | 765,304 | 1.3% | 1.1% | 151 | 0.86% |
| 20,000 - 24,999 | 153,707 | 1,534 | 445,178 | 2,591 | 1,241,298 | 115,037,831 | 22,539 | 1,703,287 | 21,472,912 | 5,104 | 3.3% | 98,590,306 | 6.2% | 19,316 | (3,322,100) | (651) | -2.9% | 1,398,439 | 1.5% | 1.1% | 274 | 1.22% |
| 25,000 - 29,999 | 140,008 | 1,587 | 586,356 | 2,825 | 1,414,744 | 143,116,559 | 27,470 | 1,581,321 | 28,471,443 | 5,210 | 3.7% | 99,616,367 | 6.9% | 19,120 | 16,610,070 | 3,188 | 11.6% | 2,212,620 | 1.9% | 1.2% | 425 | 1.55% |
| 30,000 - 39,999 | 234,246 | 3,301 | 1,523,914 | 6,230 | 3,224,470 | 379,710,056 | 35,087 | 3,783,394 | 74,473,892 | 10,822 | 4.6% | 204,534,821 | 8.4% | 18,900 | 104,484,737 | 9,655 | 27.5% | 7,540,030 | 2.7% | 1.6% | 697 | 1.99% |
| 40,000 - 49,999 | 171,207 | 3,617 | 1,862,712 | 7,343 | 3,829,040 | 550,877,873 | 45,058 | 5,591,670 | 106,140,032 | 12,226 | 7.1% | 226,773,228 | 12.5% | 18,548 | 223,556,283 | 18,285 | 40.6% | 13,528,913 | 4.9% | 2.6% | 1,107 | 2.46% |
| 50,000 - 59,999 | 121,855 | 3,987 | 2,291,433 | 8,335 | 4,338,239 | 740,883,342 | 55,080 | 5,830,020 | 145,781,319 | 13,451 | 11.0% | 250,183,600 | 18.8% | 18,600 | 350,748,443 | 26,076 | 47.3% | 20,096,740 | 8.2% | 3.8% | 1,494 | 2.71% |
| 60,000 - 69,999 | 83,826 | 4,148 | 2,734,596 | 8,329 | 4,417,515 | 871,160,211 | 64,896 | 5,876,702 | 165,099,683 | 13,424 | 16.0% | 247,171,697 | 26.0% | 18,413 | 464,765,533 | 34,622 | 53.4% | 25,589,616 | 12.7% | 5.0% | 1,906 | 2.94% |
| 70,000 - 74,999 | 30,716 | 1,974 | 1,475,503 | 3,857 | 2,179,345 | 449,418,803 | 72,464 | 3,966,521 | 83,619,818 | 6,202 | 20.2% | 115,064,467 | 31.9% | 15,853 | 254,701,039 | 41,068 | 56.7% | 13,727,236 | 16.5% | 5.6% | 2,123 | 3.05% |
| 75,000 - 79,999 | 25,009 | 1,756 | 1,368,324 | 3,476 | 2,132,994 | 429,765,551 | 77,477 | 2,643,188 | 71,878,844 | 5,547 | 22.2% | 104,905,557 | 35.0% | 18,912 | 255,624,338 | 46,083 | 59.5% | 13,700,425 | 18.7% | 5.6% | 2,470 | 3.19% |
| 80,000 - 89,999 | 38,268 | 3,145 | 2,496,795 | 6,196 | 3,884,394 | 83,425,823 | 84,824 | 5,289,844 | 129,208,715 | 9,790 | 25.6% | 184,818,728 | 39.4% | 18,878 | 521,688,224 | 53,288 | 62.8% | 27,526,084 | 22.0% | 5.7% | 2,812 | 3.31% |
| 90,000 - 99,999 | 26,991 | 2,571 | 2,268,175 | 5,090 | 3,463,474 | 755,414,395 | 94,830 | 6,146,416 | 108,852,261 | 7,966 | 29.5% | 155,203,898 | 44.9% | 19,483 | 497,504,652 | 62,454 | 65.9% | 26,012,973 | 26.0% | 5.4% | 3,266 | 3.44% |
| 100,000 - 149,999 | 57,537 | 7,711 | 9,109,605 | 13,820 | 11,753,317 | 2,657,209,217 | 120,519 | 26,840,908 | 293,190,956</ | | | | | | | | | | | | | |

TABLE 9. TAX YEAR 2019 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] | | | Tax Liability | | | | | |
|--|----------------------------------|------------------------------------|------------------------------|-------------------|------------------------------|---|-------------------------------|--|-----------------------|-----------------------------|------------------------|--|-------------------|----------------------|------------------------|--|-------------------------------------|--------------------------------|----------------------------------|-------------------------|----------------------|------------------------------------|------------------------|---------------------------|
| | | Balance Tax Due/Overpayment | | Overpayment | | | | Additions [§ 105-153.5(c),(c2); § 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††: | | | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | |
| | | Number of Returns | [Net Tax > Pre-payments] [S] | Number of Returns | [Net Tax < Pre-payments] [S] | | | Child Deduction [S] | Other Deductions [S] | Child Deduction Amount† [S] | Standard Deduction [S] | Itemized Deductions [S] | Number of Returns | Deduction Amount [S] | Number of Returns | | | | | | Deduction Amount [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] |
| | | Returned | Amount [S] | Filed | Amount [S] | | | [S] | [S] | [S] | [S] | [S] | Filed†† | [S] | Filed†† | | | | | | [S] | [S] | [S] | [S] |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| NC Taxable Income | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 1 - 2,000 | 213,257 | 449 | 24,010 | 114,263 | 65,304,568 | 3,556,125,466 | 16,675 | 625,132,221 | 3,453,697,220 | 227,329,000 | 196,546 | 3,930,920,000 | 16,711 | 599,133,459 | (4,029,821,992) | (18,897) | -113.3% | - | - | - | - | - | - | - |
| 2,001 - 4,000 | 23,761 | 6,157 | 307,952 | 17,417 | 10,453,593 | 729,360,440 | 30,696 | 14,783,856 | 199,575,243 | 33,090,500 | 22,496 | 449,920,000 | 1,265 | 37,723,875 | 23,834,678 | 1,003 | 3.3% | 1,251,308 | 8,103 | 1,243,205 | 11.4% | 52 | 5.22% | |
| 4,001 - 6,000 | 24,247 | 6,802 | 931,119 | 17,356 | 10,153,165 | 796,465,822 | 32,848 | 12,702,753 | 205,506,368 | 34,530,000 | 23,041 | 460,820,000 | 1,206 | 35,388,259 | 72,923,948 | 3,008 | 9.2% | 3,828,567 | 28,635 | 3,799,932 | 13.5% | 157 | 5.21% | |
| 6,001 - 10,000 | 23,991 | 6,675 | 1,413,463 | 17,221 | 10,377,170 | 841,251,164 | 35,065 | 12,629,301 | 206,257,043 | 35,231,000 | 22,769 | 455,380,000 | 1,222 | 37,084,691 | 119,927,731 | 4,999 | 14.3% | 6,296,196 | 50,359 | 6,245,837 | 15.0% | 260 | 5.21% | |
| 10,001 - 12,750 | 48,529 | 13,419 | 4,120,333 | 34,931 | 23,041,111 | 1,868,849,687 | 38,510 | 14,367,653 | 424,725,431 | 73,949,500 | 46,406 | 920,920,000 | 2,483 | 75,427,553 | 388,194,856 | 7,999 | 20.8% | 20,380,273 | 182,664 | 20,197,609 | 16.9% | 416 | 5.20% | |
| 12,751 - 15,000 | 33,047 | 9,248 | 3,663,973 | 23,655 | 13,981,112 | 1,395,699,863 | 42,234 | 7,245,202 | 303,201,163 | 47,518,000 | 31,489 | 629,780,000 | 1,558 | 46,737,577 | 375,708,325 | 11,369 | 26.9% | 19,724,718 | 179,384 | 19,545,334 | 18.2% | 591 | 5.20% | |
| 15,001 - 17,000 | 25,920 | 7,295 | 3,213,173 | 18,527 | 10,750,252 | 1,175,108,838 | 45,336 | 8,773,529 | 254,959,569 | 35,043,500 | 24,531 | 490,620,000 | 1,389 | 43,030,703 | 360,228,595 | 13,898 | 30.7% | 18,912,122 | 197,384 | 18,726,672 | 18.1% | 722 | 5.20% | |
| 17,001 - 20,000 | 22,325 | 6,467 | 3,083,616 | 15,790 | 9,287,179 | 1,067,236,992 | 47,805 | 6,515,748 | 230,885,104 | 27,186,000 | 21,136 | 422,720,000 | 1,189 | 35,142,508 | 357,819,128 | 16,028 | 33.5% | 18,785,590 | 198,791 | 18,586,799 | 18.4% | 833 | 5.19% | |
| 20,001 - 21,250 | 34,328 | 10,269 | 5,156,089 | 24,415 | 14,124,355 | 1,745,810,190 | 50,256 | 15,039,376 | 358,443,867 | 46,776,500 | 32,943 | 658,860,000 | 1,795 | 57,039,366 | 642,940,473 | 18,508 | 36.8% | 33,754,492 | 369,301 | 33,385,191 | 20.2% | 961 | 5.19% | |
| 21,251 - 25,000 | 14,605 | 4,228 | 2,266,364 | 10,327 | 6,055,735 | 768,370,398 | 52,610 | 3,288,504 | 151,025,656 | 19,652,000 | 13,845 | 276,900,000 | 760 | 22,867,406 | 301,213,840 | 20,624 | 39.2% | 15,813,780 | 164,887 | 15,648,893 | 21.3% | 1,071 | 5.20% | |
| 25,001 - 30,000 | 42,705 | 12,977 | 7,142,395 | 29,563 | 17,080,228 | 2,354,214,652 | 55,127 | 12,430,537 | 442,920,035 | 59,244,000 | 40,509 | 810,180,000 | 2,196 | 66,936,729 | 987,364,425 | 23,121 | 41.9% | 51,836,828 | 634,388 | 51,202,440 | 22.5% | 1,199 | 5.19% | |
| 30,001 - 40,000 | 54,887 | 13,971 | 10,033,855 | 37,264 | 21,015,345 | 3,280,581,732 | 59,770 | 20,276,761 | 591,041,194 | 73,505,000 | 52,029 | 1,040,575,000 | 2,858 | 87,488,565 | 1,508,248,734 | 27,479 | 46.0% | 79,183,074 | 1,054,300 | 78,128,774 | 24.8% | 1,423 | 5.18% | |
| 40,001 - 50,000 | 103,063 | 35,261 | 21,182,084 | 67,366 | 37,330,322 | 6,897,364,028 | 66,924 | 45,300,502 | 1,107,173,763 | 114,451,000 | 97,340 | 1,946,800,000 | 5,723 | 172,232,124 | 3,602,007,643 | 34,950 | 52.2% | 189,105,609 | 3,027,434 | 186,078,175 | 28.9% | 1,805 | 5.17% | |
| 50,001 - 60,000 | 103,124 | 38,841 | 24,516,598 | 63,862 | 34,205,666 | 7,768,268,496 | 75,329 | 39,919,443 | 206,085,078 | 103,849,500 | 97,368 | 1,947,360,000 | 5,756 | 171,625,387 | 4,635,267,974 | 44,948 | 59.7% | 243,351,690 | 4,191,332 | 239,160,358 | 37.8% | 2,109 | 5.16% | |
| 60,001 - 75,000 | 94,041 | 36,907 | 24,343,349 | 56,712 | 30,406,508 | 7,898,959,198 | 83,995 | 55,640,332 | 776,948,271 | 80,975,000 | 88,267 | 1,765,340,000 | 5,774 | 169,761,082 | 5,161,575,177 | 54,886 | 65.3% | 270,982,717 | 5,255,305 | 265,727,412 | 46.0% | 2,826 | 5.15% | |
| 75,001 - 80,000 | 132,904 | 55,502 | 38,080,935 | 76,826 | 40,117,290 | 12,614,916,485 | 94,918 | 56,546,051 | 894,161,653 | 90,784,000 | 123,756 | 2,475,120,000 | 9,148 | 265,185,274 | 8,946,211,609 | 67,313 | 70.9% | 469,676,183 | 9,706,069 | 459,970,114 | 56.9% | 3,461 | 5.14% | |
| 80,001 - 100,000 | 37,844 | 16,178 | 11,966,507 | 21,480 | 11,613,265 | 3,958,306,207 | 104,595 | 19,528,708 | 244,391,497 | 19,240,500 | 34,680 | 693,600,000 | 3,164 | 90,721,211 | 2,929,881,707 | 77,420 | 74.0% | 153,818,822 | 3,494,984 | 150,323,838 | 62.2% | 3,972 | 5.13% | |
| 100,001 - 120,000 | 135,149 | 59,882 | 47,176,070 | 74,659 | 41,622,061 | 15,642,553,743 | 115,743 | 84,564,038 | 793,079,417 | 45,954,500 | 121,834 | 2,436,680,000 | 13,315 | 376,403,006 | 12,075,000,858 | 89,346 | 77.2% | 633,937,695 | 14,427,472 | 619,510,223 | 68.5% | 4,584 | 5.13% | |
| 120,001 - 160,000 | 98,183 | 45,146 | 41,326,775 | 52,501 | 31,878,581 | 13,627,705,131 | 135,132 | 77,657,560 | 358,505,515 | 791,000 | 84,852 | 1,697,040,000 | 13,331 | 367,806,306 | 10,744,219,473 | 109,431 | 81.0% | 564,071,797 | 13,963,303 | 550,108,494 | 73.8% | 5,603 | 5.12% | |
| 160,001 - 200,000 | 120,187 | 56,600 | 65,202,651 | 62,887 | 46,621,414 | 19,697,381,857 | 163,889 | 134,552,644 | 660,706,612 | 544,000 | 96,147 | 1,922,940,000 | 24,040 | 673,160,475 | 16,574,583,415 | 137,907 | 84.1% | 870,165,686 | 23,216,825 | 846,948,861 | 77.6% | 7,047 | 5.11% | |
| 200,001 or more | 65,754 | 31,212 | 49,045,266 | 34,182 | 32,780,375 | 13,438,581,386 | 204,377 | 127,374,489 | 380,365,918 | 236,400 | 47,269 | 945,380,000 | 18,485 | 527,626,108 | 11,712,347,849 | 178,124 | 87.2% | 614,898,318 | 17,069,129 | 597,829,189 | 80.5% | 9,092 | 5.10% | |
| TOTAL | 1,597,671 | 546,756 | 789,382,983 | 945,821 | 842,309,808 | 19,317,159,425 | 1,235,503 | 5,161,625,855 | 15,753,082,442 | 1,170,543,000 | 1,393,677 | 27,873,535,000 | 203,994 | 7,377,519,156 | 150,304,105,682 | 111,480 | 76.2% | 8,102,533,104 | 374,832,872 | 7,727,700,232 | 64.0% | 4,837 | 5.01% | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 17,115 | 370 | 3,597,618 | 5,887 | 18,045,478 | (2,155,359,570) | (125,934) | 1,017,017,325 | 255,957,257 | 10,327,500 | 14,767 | 295,340,000 | 2,348 | 56,390,106 | (1,756,357,108) | (102,621) | 81.5% | [D] | [D] | 7,424,249 | 47.7% | 434 | -0.34% | |
| \$ 1 - 3,999 | 15,121 | 96 | 232,894 | 4,485 | 1,367,928 | 28,722,442 | 1,900 | 12,711,954 | 5,967,302 | 7,657,500 | 14,587 | 291,740,000 | 534 | 14,773,327 | (278,703,733) | (13,432) | -97.0% | [D] | [D] | 380,773 | 45.0% | 25 | 1.33% | |
| 4,000 - 9,999 | 28,337 | 169 | 200,109 | 13,987 | 3,880,017 | 20,246,775 | 7,206 | 16,255,825 | 14,285,886 | 20,182,500 | 27,386 | 547,720,000 | 951 | 25,640,625 | (387,764,411) | (13,670) | -189.7% | [D] | [D] | 392,692 | 32.5% | 14 | 0.19% | |
| 10,000 - 14,999 | 34,827 | 225 | 156,026 | 20,429 | 6,675,998 | 438,601,905 | 12,594 | 12,812,729 | 23,289,431 | 37,575,000 | 33,765 | 675,300,000 | 1,062 | 29,272,962 | (314,022,759) | (9,017) | -71.6% | [D] | [D] | 304,450 | 1.1% | 9 | 0.07% | |
| 15,000 - 19,999 | 41,444 | 323 | 211,619 | 27,230 | 11,629,549 | 726,619,300 | 17,533 | 13,099,777 | 51,653,298 | 56,252,500 | 40,261 | 805,220,000 | 1,183 | 33,141,280 | (206,548,001) | (4,984) | -28.4% | [D] | [D] | 392,242 | 0.6% | 9 | 0.05% | |
| 20,000 - 24,999 | 46,751 | 6,492 | 946,618 | 32,242 | 17,033,738 | 1,054,762,515 | 22,561 | 17,842,257 | 103,954,847 | 72,270,000 | 45,359 | 907,180,000 | 1,392 | 38,245,835 | (49,045,910) | (1,049) | -4.6% | 3,247,646 | 24,310 | 3,223,336 | 2.6% | 69 | 0.31% | |
| 25,000 - 29,999 | 49,219 | 11,325 | 2,661,949 | 34,188 | 18,973,685 | 1,353,992,802 | 27,510 | 22,906,234 | 156,706,070 | 83,812,500 | 47,515 | 950,300,000 | 1,704 | 47,670,865 | 138,409,601 | 2,812 | 10.2% | 11,304,603 | 92,336 | 11,212,267 | 6.2% | 228 | 0.83% | |
| 30,000 - 39,999 | 41,387 | 24,992 | 9,791,583 | 71,321 | 42,159,343 | 3,548,682,866 | 35,001 | 42,550,499 | 419,687,618 | 188,635,000 | 97,756 | 1,955,120,000 | 3,631 | 104,164,840 | 923,625,907 | 9,110 | 26.0% | 55,068,221 | 605,341 | 54,462,880 | 11.4% | 537 | 1.53% | |
| 40,000 - 49,999 | 101,417 | 28,160 | 14,375,094 | 69,332 | 37,090,655 | 4,561,507,465 | 44,978 | 41,174,919 | 544,646,433 | 158,887,500 | 97,402 | 1,948,035,000 | 4,015 | 115,316,119 | 1,835,797,332 | 18,101 | 40.2% | 101,644,048 | 1,251,233 | 100,393,025 | 19.1% | 990 | 2.20% | |
| 50,000 - 59,999 | 103,058 | 31,171 | 16,986,473 | 68,441 | 35,336,258 | 5,671,862,731 | 55,036 | 43,059,713 | 707,610,579 | 149,206,000 | 98,735 | 1,974,700,000 | 4,323 | 126,109,830 | 2,757,296,035 | 26,755 | 48.6% | 149,282,673 | 2,371,493 | 146,911,180 | 28.0% | 1,426 | 2.59% | |
| 60,000 - 69,999 | 105,912 | 35,943 | 20,525,248 | 67,022 | 33,831,602 | 6,881,691,289 | 64,976 | 54,225,225 | 855,978,437 | 107,443,000 | 100,768 | 2,015,360,000 | 5,144 | 153,101,392 | 3,804,033,685 | 35,917 | 55.3% | 203,713,541 | 3,410,899 | 200,302,642 | 39.1% | 1,891 | 2.91% | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

TABLE 9A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME 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] | | | Net Tax Liability | | | | | | | | |
|---|--|--|--------------------------------------|-------------------------|--------------------------------------|---|-------------------------------|--|-----------------------|-------------------------|---------------------------------|--|-------------------------------------|--------------------------------|------------------------------------|---|------------------------------------|------------------------|---------------------------|-------------------------------|-------------------------------|---|---|
| | | Balance Tax Due | | Overpayment | | | | Additions [S] 105-153.5(c),(c2) Additions [S] 105-153.6 Other Deductions [S] 105-153.5(a)† | | Standard Deduction†† | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] | [after application of credits] [S] | as a % of Resident MFJ/SS Tax Liability [%] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | | |
| | | 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 R MFJ/SS Returns Filed [%] | | | | | | | | | Standard Deduction Amount [S] | % of R SD/ID Value Amount [%] | | |
| | | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 213,257 | 397 | 20,354 | 104,802 | 50,920,634 | 3,265,643,247 | 16,615 | 411,074,334 | 3,054,094,246 | 196,546 | 92.2% | 3,930,920,000 | 86.8% | (3,308,296,665) | (16,832) | -101.3% | - | - | - | - | - | - | - |
| \$ 1 - 2,000 | 23,761 | 5,815 | 291,402 | 16,509 | 9,305,715 | 667,156,895 | 29,657 | 9,758,094 | 204,404,148 | 22,496 | 94.7% | 449,920,000 | 92.3% | 22,590,841 | 1,004 | 3.4% | 1,178,624 | 94.8% | 10.8% | 52 | 5.22% | | |
| 2,001 - 4,000 | 24,247 | 6,427 | 879,652 | 16,531 | 9,308,920 | 730,197,642 | 31,691 | 11,733,200 | 211,781,031 | 23,041 | 95.0% | 460,820,000 | 92.9% | 69,329,811 | 3,009 | 9.5% | 3,613,384 | 95.1% | 12.8% | 157 | 5.21% | | |
| 4,001 - 6,000 | 23,991 | 6,303 | 1,326,833 | 16,373 | 9,367,897 | 768,413,934 | 33,748 | 11,853,056 | 211,108,237 | 22,769 | 94.9% | 455,380,000 | 92.5% | 113,778,753 | 4,997 | 14.8% | 5,925,703 | 94.9% | 14.2% | 260 | 5.21% | | |
| 6,001 - 10,000 | 48,529 | 12,638 | 3,859,965 | 33,237 | 21,005,136 | 1,714,950,551 | 37,244 | 11,485,657 | 437,159,380 | 46,404 | 94.9% | 920,920,000 | 92.4% | 368,356,828 | 8,000 | 21.5% | 19,169,588 | 94.9% | 16.0% | 416 | 5.20% | | |
| 10,001 - 12,750 | 33,047 | 8,759 | 3,450,333 | 22,590 | 12,732,763 | 1,292,235,626 | 41,038 | 9,911,223 | 310,171,429 | 31,489 | 95.3% | 629,780,000 | 93.1% | 357,995,420 | 11,369 | 27.7% | 18,628,027 | 95.3% | 17.4% | 592 | 5.20% | | |
| 12,751 - 15,000 | 25,920 | 6,861 | 2,996,829 | 17,577 | 9,599,227 | 1,079,722,085 | 44,015 | 5,652,713 | 253,789,177 | 24,531 | 94.6% | 490,620,000 | 91.9% | 340,965,621 | 13,899 | 31.6% | 17,722,372 | 94.7% | 17.1% | 722 | 5.20% | | |
| 15,001 - 17,000 | 22,325 | 6,096 | 2,885,620 | 14,975 | 8,265,657 | 983,099,389 | 46,513 | 4,918,153 | 226,516,143 | 21,136 | 94.7% | 422,720,000 | 92.9% | 338,781,401 | 16,029 | 34.5% | 17,604,416 | 94.7% | 17.4% | 833 | 5.20% | | |
| 17,001 - 20,000 | 34,738 | 9,641 | 4,818,848 | 23,193 | 12,629,254 | 1,612,699,536 | 48,954 | 11,022,869 | 355,142,898 | 32,943 | 94.8% | 658,860,000 | 92.4% | 609,719,507 | 18,508 | 37.8% | 31,661,964 | 94.8% | 19.1% | 961 | 5.19% | | |
| 20,001 - 21,250 | 14,605 | 3,998 | 2,112,889 | 9,799 | 5,392,068 | 710,774,328 | 51,338 | 2,766,186 | 151,000,413 | 13,845 | 94.8% | 276,900,000 | 92.4% | 285,540,101 | 20,624 | 40.2% | 14,834,430 | 94.8% | 20.1% | 1,071 | 5.20% | | |
| 21,251 - 25,000 | 42,705 | 12,301 | 6,645,064 | 28,048 | 15,216,563 | 2,182,787,639 | 53,884 | 8,983,130 | 445,060,723 | 40,509 | 94.9% | 810,180,000 | 92.4% | 936,530,046 | 23,119 | 42.9% | 48,576,738 | 94.9% | 21.3% | 1,199 | 5.19% | | |
| 25,001 - 30,000 | 54,887 | 16,431 | 9,286,005 | 35,375 | 18,698,290 | 3,041,765,585 | 58,463 | 15,776,645 | 587,271,051 | 52,029 | 94.8% | 1,040,575,000 | 92.2% | 1,429,696,179 | 27,479 | 47.0% | 74,065,704 | 94.8% | 23.5% | 1,424 | 5.18% | | |
| 30,001 - 40,000 | 103,063 | 33,381 | 19,452,615 | 63,538 | 32,794,193 | 6,391,428,007 | 65,661 | 32,909,507 | 1,076,042,423 | 97,340 | 94.4% | 1,946,800,000 | 91.9% | 3,401,495,091 | 34,944 | 53.2% | 175,729,347 | 94.4% | 27.3% | 1,805 | 5.17% | | |
| 40,001 - 50,000 | 103,124 | 36,860 | 22,400,667 | 60,113 | 29,816,408 | 7,209,538,566 | 74,044 | 32,308,756 | 918,475,935 | 97,368 | 94.4% | 1,947,360,000 | 91.9% | 4,376,011,387 | 44,943 | 60.7% | 225,809,837 | 94.4% | 35.7% | 2,319 | 5.16% | | |
| 50,001 - 60,000 | 94,041 | 34,827 | 22,003,852 | 53,042 | 25,851,341 | 7,313,860,331 | 82,861 | 30,610,506 | 735,138,834 | 88,267 | 93.9% | 1,765,340,000 | 91.2% | 4,843,992,303 | 54,879 | 66.2% | 249,425,552 | 93.9% | 43.1% | 2,826 | 5.15% | | |
| 60,001 - 75,000 | 132,904 | 52,119 | 34,222,808 | 71,081 | 33,539,216 | 11,588,124,942 | 93,637 | 44,520,340 | 829,491,407 | 123,756 | 93.1% | 2,475,120,000 | 90.3% | 8,328,015,875 | 67,294 | 71.9% | 428,233,310 | 93.1% | 53.0% | 3,460 | 5.14% | | |
| 75,001 - 80,000 | 37,844 | 14,995 | 10,556,503 | 19,511 | 9,368,593 | 3,579,942,814 | 103,228 | 14,788,585 | 216,532,729 | 34,680 | 91.6% | 693,600,000 | 88.4% | 2,684,598,670 | 77,411 | 75.0% | 137,722,935 | 91.6% | 57.0% | 3,971 | 5.13% | | |
| 80,001 - 100,000 | 135,149 | 54,730 | 40,879,804 | 66,554 | 32,874,605 | 13,921,871,663 | 114,269 | 62,953,301 | 672,393,679 | 121,834 | 90.1% | 2,436,680,000 | 86.6% | 10,875,751,285 | 89,267 | 78.1% | 558,069,189 | 90.1% | 61.7% | 4,581 | 5.13% | | |
| 100,001 - 120,000 | 98,183 | 39,967 | 34,685,682 | 44,395 | 23,632,782 | 11,325,289,572 | 133,471 | 54,678,791 | 403,447,836 | 84,852 | 86.4% | 1,697,040,000 | 82.0% | 9,279,480,527 | 109,361 | 81.9% | 475,177,394 | 86.4% | 63.8% | 5,600 | 5.12% | | |
| 120,001 - 160,000 | 120,187 | 47,058 | 51,555,675 | 48,520 | 31,080,356 | 15,526,413,148 | 161,486 | 53,549,154 | 469,577,601 | 96,147 | 80.0% | 1,922,940,000 | 74.1% | 13,227,444,702 | 137,575 | 85.2% | 675,864,675 | 79.8% | 61.9% | 7,029 | 5.11% | | |
| 160,001 - 200,000 | 65,754 | 23,614 | 35,743,876 | 23,393 | 19,432,857 | 9,518,365,643 | 201,366 | 80,574,480 | 249,564,385 | 47,269 | 71.9% | 945,380,000 | 64.2% | 8,403,995,738 | 177,791 | 88.3% | 428,865,428 | 71.7% | 57.7% | 9,073 | 5.10% | | |
| 200,001 or more | 145,410 | 39,835 | 186,267,453 | 34,463 | 89,651,545 | 29,659,972,493 | 396,609 | 904,442,205 | 743,875,967 | 74,784 | 51.4% | 1,495,680,000 | 30.4% | 28,324,858,731 | 378,756 | 95.5% | 1,409,824,786 | 39.8% | 32.1% | 18,852 | 4.98% | | |
| TOTAL | 1,597,671 | 473,053 | 496,342,370 | 823,619 | 510,484,722 | 134,084,253,936 | 96,209 | 1,862,252,887 | 12,762,339,671 | 1,393,677 | 87.2% | 27,873,535,000 | 79.1% | 95,310,632,152 | 82,379 | 71.1% | 5,017,703,763 | 64.9% | 41.5% | 3,600 | 5.09% | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 17,115 | 276 | 2,492,111 | 4,912 | 12,604,937 | (1,539,045,810) | (104,222) | 662,254,624 | 193,404,354 | 14,767 | 86.3% | 295,340,000 | 84.0% | (1,365,535,540) | (92,472) | 88.7% | 5,260,978 | 70.9% | 33.8% | 356 | -0.34% | | |
| \$ 1 - 3,999 | 15,121 | 82 | 189,731 | 4,301 | 11,077,237 | 27,717,693 | 1,900 | 10,283,832 | 12,330,626 | 14,587 | 96.5% | 291,740,000 | 95.2% | (266,069,101) | (18,240) | -95.9% | 307,863 | 80.9% | 36.4% | 21 | 1.11% | | |
| 4,000 - 9,999 | 28,337 | 149 | 171,465 | 13,560 | 3,405,740 | 197,382,499 | 7,207 | 12,396,172 | 31,493,948 | 27,386 | 96.6% | 547,720,000 | 95.5% | (369,435,277) | (13,490) | -187.2% | 302,071 | 76.9% | 25.0% | 11 | 0.15% | | |
| 10,000 - 14,999 | 34,827 | 202 | 133,820 | 19,877 | 6,183,908 | 425,272,250 | 12,595 | 10,203,795 | 57,833,351 | 33,765 | 97.0% | 675,300,000 | 95.8% | (297,657,306) | (8,816) | -70.0% | 244,618 | 80.3% | 0.9% | 7 | 0.06% | | |
| 15,000 - 19,999 | 41,444 | 296 | 186,048 | 26,527 | 10,977,262 | 705,918,884 | 17,534 | 10,873,412 | 103,519,459 | 40,261 | 97.1% | 805,220,000 | 96.0% | (191,947,163) | (4,768) | -27.2% | 334,521 | 85.3% | 0.5% | 8 | 0.05% | | |
| 20,000 - 24,999 | 46,751 | 6,400 | 899,625 | 31,402 | 16,218,043 | 1,023,307,380 | 22,560 | 14,959,206 | 168,649,903 | 45,359 | 97.0% | 907,180,000 | 96.0% | (37,563,317) | (828) | -3.7% | 3,120,054 | 96.8% | 2.5% | 69 | 0.30% | | |
| 25,000 - 29,999 | 49,219 | 11,081 | 2,529,934 | 33,165 | 18,006,852 | 1,307,031,828 | 27,508 | 16,350,283 | 227,461,319 | 47,515 | 96.5% | 950,300,000 | 95.2% | 145,620,792 | 3,065 | 11.1% | 10,904,954 | 97.3% | 6.0% | 230 | 0.83% | | |
| 30,000 - 39,999 | 101,387 | 24,215 | 9,426,403 | 69,064 | 39,717,960 | 3,421,566,608 | 35,001 | 31,739,121 | 573,443,529 | 97,756 | 96.4% | 1,955,120,000 | 94.9% | 924,742,200 | 9,460 | 27.0% | 53,388,935 | 98.0% | 11.1% | 546 | 1.56% | | |
| 40,000 - 49,999 | 101,417 | 27,152 | 13,795,594 | 66,736 | 34,317,436 | 4,380,617,825 | 44,975 | 33,403,586 | 654,715,770 | 97,402 | 96.0% | 1,948,035,000 | 94.4% | 1,811,270,641 | 18,596 | 41.3% | 98,160,528 | 97.8% | 18.7% | 1,008 | 2.24% | | |
| 50,000 - 59,999 | 103,058 | 29,987 | 16,086,729 | 65,599 | 32,270,940 | 5,433,564,922 | 55,032 | 31,904,919 | 793,148,742 | 98,735 | 95.8% | 1,974,700,000 | 94.0% | 2,697,621,099 | 27,322 | 49.6% | 143,009,411 | 97.3% | 27.3% | 1,448 | 2.63% | | |
| 60,000 - 69,999 | 105,912 | 34,542 | 19,327,225 | 63,557 | 30,144,264 | 6,547,231,364 | 64,973 | 44,197,139 | 879,611,737 | 100,768 | 95.1% | 2,015,360,000 | 92.9% | 3,696,456,766 | 36,683 | 56.5% | 193,880,764 | 96.8% | 37.9% | 1,924 | 2.96% | | |
| 70,000 - 74,999 | 52,296 | 17,490 | 9,916,192 | 30,809 | 14,450,168 | 3,593,521,187 | 72,485 | 14,481,723 | 465,690,274 | 49,576 | 94.8% | 951,520,000 | 92.5% | 2,150,792,636 | 43,384 | 59.9% | 112,247,518 | 96.3% | 45.5% | 2,264 | 3.12% | | |
| 75,000 - 79,999 | 52,475 | 18,082 | 10,557,993 | 30,248 | 14,099,828 | 3,840,973,755 | 77,506 | 17,297,436 | 495,727,195 | 49,557 | 94.4% | 991,140,000 | 91.9% | 2,371,403,496 | 47,852 | 61.7% | 123,446,271 | 95.9% | 50.5% | 2,491 | 3.21% | | |
| 80,000 - 89,999 | 102,356 | 37,422 | 22,457,037 | 56,488 | 26,006,858 | 8,147,777,891 | 84,940 | 33,020,752 | 1,003,753,479 | 95,924 | 93.7% | 1,918,480,000 | 91.0% | 5,258,565,164 | 54,820 | 64.5% | 272,871,270 | 95.2% | 56.1% | 2,845 | 3.35% | | |
| 90,000 - 99,999 | 96,557 | 35,949 | 23,538,420 | 51,797 | 24,323,439 | 8,501,341,712 | 94,945 | 33,185,647 | 1,038,067,576 | 89,540 | 92.7% | 1,790,800,000 | 89.7% | 5,705,659,783 | 63,722 | 67.1% | 295,002,140 | 94.2% | 61.8% | 3,295 | 3.47% | | |
| 100,000 - 149,999 | 322,097 | 125,328 | 99,904,179 | | | | | | | | | | | | | | | | | | | | |

TABLE 9B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY 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] | | | | Net Tax Liability | | | | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(2)] | | Itemized Deductions††: [§ 105-153.6] | | Other Deductions [§ 105-153.5(b)] | | Number of Returns Filed | % of R MFJ/SS Re- turns Filed | % of R MFJ/SS SD/ID Value | Average ID Value [S] | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] | [after application of credits] [S] | as a % of Resident MFJ/SS Tax Liability [%] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | |
| | | Number of Returns Filed | [Net Tax* > Pre- payments] Amount [S] | Number of Returns Filed | [Net Tax* < Pre- payments] Amount [S] | | | Additions | Deductions | Deduction Amount [S] | % of R MFJ/SS SD/ID Value | | | | | | | | | | | | | | | | |
| | | NC TI Level | FA GI Level | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | |
| | | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 213,257 | 52 | 3,656 | 9,461 | 14,383,934 | 290,482,219 | 17,383 | 214,057,887 | 626,931,974 | 16,711 | 7.8% | 599,133,459 | 13.2% | 35,853 | (721,525,327) | (43,177) | -248.4% | - | - | - | - | - | - | - | | | |
| S 1 - 2,000 | 23,761 | 342 | 16,910 | 908 | 1,147,878 | 62,203,545 | 49,173 | 5,025,762 | 28,261,595 | 1,265 | 5.3% | 37,723,875 | 7.7% | 29,821 | 1,243,837 | 983 | 2.0% | 64,581 | 5.2% | 0.6% | 51 | 5.19% | | | | | |
| 2,001 - 4,000 | 24,247 | 375 | 51,467 | 825 | 844,245 | 54,949 | 969,553 | 28,255,337 | 1,206 | 5.0% | 35,388,259 | 7.1% | 29,343 | 3,594,137 | 2,980 | 5.4% | 186,548 | 4.9% | 0.7% | 155 | 5.19% | | | | | | |
| 4,001 - 6,000 | 23,991 | 372 | 86,630 | 848 | 1,009,273 | 72,837,230 | 59,605 | 776,245 | 30,379,806 | 1,222 | 5.1% | 37,084,691 | 7.5% | 30,348 | 6,148,978 | 5,032 | 8.4% | 320,134 | 5.1% | 0.8% | 262 | 5.21% | | | | | |
| 6,001 - 10,000 | 48,529 | 781 | 260,368 | 1,694 | 2,035,975 | 153,899,136 | 61,981 | 2,881,996 | 61,515,551 | 2,483 | 5.1% | 75,427,553 | 7.6% | 30,378 | 19,838,028 | 7,990 | 12.9% | 1,028,021 | 5.1% | 0.9% | 414 | 5.18% | | | | | |
| 10,001 - 12,750 | 33,047 | 489 | 213,642 | 1,065 | 1,248,349 | 103,464,237 | 66,408 | 1,333,979 | 40,347,734 | 1,558 | 4.7% | 46,737,577 | 6.9% | 29,998 | 17,712,905 | 11,369 | 17.1% | 917,307 | 4.7% | 0.9% | 589 | 5.18% | | | | | |
| 12,751 - 15,000 | 25,920 | 434 | 216,344 | 950 | 1,150,325 | 95,386,753 | 68,673 | 3,120,816 | 36,213,892 | 1,389 | 5.4% | 43,030,703 | 8.1% | 30,980 | 19,262,974 | 13,868 | 20.2% | 997,940 | 5.3% | 1.0% | 718 | 5.18% | | | | | |
| 15,001 - 17,000 | 22,325 | 371 | 197,996 | 815 | 1,021,522 | 81,532,603 | 70,763 | 1,597,593 | 31,554,961 | 1,189 | 5.3% | 35,142,508 | 7.7% | 29,556 | 19,037,727 | 16,012 | 22.6% | 982,383 | 5.3% | 1.0% | 826 | 5.16% | | | | | |
| 17,001 - 20,000 | 34,738 | 568 | 337,241 | 1,222 | 1,495,101 | 133,110,654 | 74,156 | 4,016,507 | 50,077,469 | 1,795 | 5.2% | 53,828,726 | 7.6% | 29,988 | 33,220,966 | 18,508 | 25.0% | 1,723,227 | 5.2% | 1.0% | 960 | 5.19% | | | | | |
| 20,001 - 21,250 | 14,605 | 230 | 153,475 | 528 | 663,667 | 57,596,070 | 75,784 | 522,318 | 19,577,243 | 760 | 5.2% | 22,867,406 | 7.6% | 30,089 | 15,673,739 | 20,623 | 27.2% | 814,463 | 5.2% | 1.1% | 1,072 | 5.20% | | | | | |
| 21,251 - 25,000 | 42,705 | 676 | 497,331 | 1,515 | 1,863,465 | 171,427,013 | 78,063 | 3,447,407 | 57,103,312 | 2,196 | 5.1% | 66,936,729 | 7.6% | 30,481 | 50,834,379 | 23,149 | 29.7% | 2,625,702 | 5.1% | 1.2% | 1,196 | 5.17% | | | | | |
| 25,001 - 30,000 | 54,887 | 960 | 747,850 | 1,889 | 2,317,055 | 238,816,147 | 83,561 | 4,500,116 | 77,275,143 | 2,858 | 5.2% | 87,488,565 | 7.8% | 30,612 | 78,552,555 | 27,485 | 32.9% | 4,063,070 | 5.2% | 1.3% | 1,422 | 5.17% | | | | | |
| 30,001 - 40,000 | 103,063 | 1,880 | 1,729,469 | 3,828 | 4,536,129 | 505,936,021 | 88,404 | 12,390,995 | 145,582,340 | 5,723 | 5.6% | 172,232,124 | 8.1% | 30,095 | 200,512,552 | 35,036 | 39.6% | 10,348,828 | 5.6% | 1.6% | 1,808 | 5.16% | | | | | |
| 40,001 - 50,000 | 103,124 | 1,981 | 2,115,931 | 3,749 | 4,389,258 | 558,729,930 | 97,069 | 7,610,687 | 135,458,643 | 5,756 | 5.6% | 171,625,387 | 8.1% | 29,817 | 259,256,587 | 45,041 | 46.4% | 13,350,521 | 5.6% | 2.1% | 2,319 | 5.15% | | | | | |
| 50,001 - 60,000 | 94,041 | 2,080 | 2,339,497 | 3,670 | 4,555,167 | 585,098,567 | 101,333 | 25,029,826 | 122,784,437 | 5,774 | 6.1% | 169,761,082 | 8.8% | 29,401 | 317,582,874 | 55,002 | 54.3% | 16,301,860 | 6.1% | 2.8% | 2,823 | 5.13% | | | | | |
| 60,001 - 75,000 | 132,904 | 3,383 | 3,858,127 | 5,745 | 6,578,074 | 1,026,791,543 | 112,242 | 12,043,711 | 155,454,246 | 9,148 | 6.9% | 265,185,274 | 9.7% | 28,988 | 618,195,734 | 67,577 | 60.2% | 31,736,804 | 6.9% | 3.9% | 3,469 | 5.13% | | | | | |
| 75,001 - 80,000 | 37,844 | 1,183 | 1,410,004 | 1,969 | 2,244,672 | 378,363,393 | 119,584 | 4,740,123 | 47,099,268 | 3,164 | 8.4% | 90,721,211 | 11.6% | 28,673 | 245,283,037 | 77,523 | 64.8% | 12,600,903 | 8.4% | 5.2% | 3,983 | 5.14% | | | | | |
| 80,001 - 100,000 | 135,149 | 5,152 | 6,296,266 | 8,105 | 8,747,456 | 1,720,682,080 | 129,229 | 21,610,737 | 166,640,238 | 13,315 | 9.9% | 376,403,006 | 13.4% | 28,269 | 1,199,249,573 | 90,068 | 69.7% | 61,441,034 | 9.9% | 6.8% | 4,614 | 5.12% | | | | | |
| 100,001 - 120,000 | 98,183 | 5,179 | 6,641,092 | 8,106 | 8,245,798 | 1,942,415,559 | 145,707 | 22,978,769 | 127,848,679 | 13,331 | 13.6% | 372,806,306 | 18.0% | 29,765 | 1,464,739,343 | 109,875 | 75.4% | 74,931,100 | 13.6% | 10.1% | 5,621 | 5.12% | | | | | |
| 120,001 - 160,000 | 120,187 | 9,542 | 13,646,976 | 14,367 | 15,541,058 | 1,970,968,709 | 173,501 | 41,003,490 | 191,673,011 | 24,400 | 20.0% | 673,160,475 | 25.9% | 28,002 | 3,347,138,713 | 139,232 | 80.2% | 171,084,186 | 20.2% | 15.7% | 7,117 | 5.11% | | | | | |
| 160,001 - 200,000 | 65,754 | 7,598 | 13,301,390 | 10,789 | 13,347,518 | 3,920,215,743 | 212,076 | 46,800,009 | 131,037,533 | 18,485 | 28.1% | 527,626,108 | 35.8% | 28,543 | 3,308,352,111 | 178,975 | 84.4% | 168,963,761 | 28.3% | 22.7% | 9,141 | 5.11% | | | | | |
| 200,001 or more | 145,410 | 30,075 | 238,918,951 | 40,154 | 234,459,167 | 46,894,075,157 | 663,978 | 2,862,914,442 | 1,850,213,359 | 70,626 | 48.6% | 3,417,208,132 | 69.6% | 48,385 | 44,489,568,108 | 629,932 | 94.9% | 2,135,514,096 | 60.2% | 48.6% | 30,237 | 4.80% | | | | | |
| TOTAL | 1,597,671 | 73,703 | 293,040,613 | 122,202 | 331,825,086 | 63,232,905,489 | 309,974 | 3,299,372,968 | 4,161,285,771 | 203,994 | 12.8% | 7,377,519,156 | 20.9% | 36,165 | 54,993,473,530 | 297,491 | 87.0% | 2,709,996,469 | 35.1% | 22.4% | 13,285 | 4.86% | | | | | |
| Non-Positive AGI | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S 1 - 3,999 | 17,115 | 94 | 1,105,507 | 975 | 5,440,540 | (616,313,760) | (262,485) | 354,762,701 | 72,880,403 | 2,348 | 13.7% | 56,390,106 | 16.0% | 24,016 | (390,821,568) | (166,444) | 63.4% | 2,163,271 | 29.1% | 13.9% | 921 | -0.35% | | | | | |
| 4,000 - 9,999 | 15,121 | 14 | 43,163 | 184 | 260,655 | 1,004,749 | 1,882 | 2,428,122 | 1,294,176 | 534 | 3.5% | 14,773,327 | 4.8% | 27,665 | (12,634,632) | (23,660) | -125.5% | 72,910 | 19.1% | 8.6% | 137 | 7.26% | | | | | |
| 10,000 - 14,999 | 28,337 | 20 | 28,644 | 427 | 474,277 | 6,814,276 | 7,165 | 3,859,653 | 2,974,438 | 951 | 3.4% | 25,640,625 | 4.5% | 27,962 | (17,941,134) | (18,866) | -263.3% | 90,621 | 23.1% | 7.5% | 95 | 1.33% | | | | | |
| 15,000 - 19,999 | 34,827 | 23 | 22,206 | 552 | 492,090 | 13,329,655 | 12,551 | 2,608,934 | 3,031,080 | 1,062 | 3.0% | 29,272,962 | 4.2% | 26,664 | (16,365,453) | (15,410) | -122.8% | 59,832 | 19.7% | 0.2% | 56 | 0.45% | | | | | |
| 20,000 - 24,999 | 41,444 | 27 | 25,571 | 703 | 652,287 | 20,700,416 | 17,498 | 2,226,365 | 4,386,339 | 1,183 | 2.9% | 33,141,280 | 4.0% | 28,015 | (14,600,838) | (12,342) | -70.5% | 57,721 | 14.7% | 0.1% | 49 | 0.28% | | | | | |
| 25,000 - 29,999 | 46,751 | 92 | 46,993 | 840 | 815,695 | 31,455,135 | 22,597 | 2,883,051 | 7,574,944 | 1,392 | 3.0% | 38,245,835 | 4.0% | 27,475 | (11,482,593) | (8,249) | -36.5% | 103,282 | 3.2% | 0.1% | 74 | 0.33% | | | | | |
| 30,000 - 39,999 | 49,219 | 244 | 132,015 | 1,023 | 966,833 | 46,960,974 | 27,559 | 6,555,951 | 13,057,251 | 1,704 | 3.5% | 47,670,865 | 4.8% | 27,976 | (7,211,191) | (4,232) | -15.4% | 307,313 | 2.7% | 0.2% | 180 | 0.65% | | | | | |
| 40,000 - 49,999 | 101,387 | 777 | 365,180 | 2,257 | 2,441,383 | 127,116,258 | 35,009 | 10,811,378 | 34,879,089 | 3,631 | 3.6% | 104,164,840 | 5.1% | 28,688 | (1,116,293) | (307) | -0.9% | 1,073,945 | 2.0% | 0.2% | 296 | 0.84% | | | | | |
| 50,000 - 59,999 | 101,417 | 1,008 | 579,500 | 2,596 | 2,773,219 | 180,889,460 | 45,053 | 7,771,338 | 48,818,163 | 4,015 | 4.0% | 115,316,119 | 5.6% | 28,721 | 24,526,691 | 6,109 | 13.6% | 2,232,497 | 2.2% | 0.4% | 556 | 1.23% | | | | | |
| 60,000 - 69,999 | 103,058 | 1,184 | 899,745 | 2,842 | 3,065,318 | 238,297,809 | 55,123 | 11,154,794 | 63,667,837 | 4,323 | 4.2% | 126,109,830 | 6.0% | 29,172 | 59,674,936 | 13,804 | 25.0% | 3,901,769 | 2.7% | 0.7% | 903 | 1.64% | | | | | |
| 70,000 - 74,999 | 105,912 | 1,401 | 1,198,023 | 3,465 | 3,687,338 | 334,459,925 | 65,019 | 10,028,086 | 83,809,700 | 5,144 | 4.9% | 153,101,392 | 7.1% | 29,763 | 107,576,919 | 20,913 | 32.2% | 6,421,878 | 3.2% | 1.3% | 1,248 | 1.92% | | | | | |
| 75,000 - 79,999 | 52,296 | 755 | 697,438 | 1,820 | 1,891,468 | 197,174,514 | 72,491 | 6,037,377 | 47,885,808 | 2,720 | 5.2% | 80,002,744 | 7.5% | 29,413 | 75,323,339 | 27,692 | 38.2% | 4,279,255 | 3.7% | 1.7% | 1,573 | 2.17% | | | | | |
| 80,000 - 89,999 | 52,475 | 871 | 885,513 | 1,917 | 2,074,813 | 226,202,890 | 77,520 | 6,961,297 | 52,848,483 | 2,918 | 5.6% | 87,244,192 | 8.1% | 29,899 | 93,071,512 | 31,896 | 41.1% | 5,232,797 | 4.1% | 2.1% | 1,793 | 2.31% | | | | | |
| 90,000 - 99,999 | 102,356 | 1,972 | 1,971,274 | 4,175 | 4,396,839 | 547,319,272 | 85,093 | 13,769,166 | 121,344,481 | 6,432 | 6.3% | 190,332,876 | 9.0% | 29,592 | 249,411,081 | 38,777 | 45.6% | 13,644,124 | 4.8% | 2.8% | 2,121 | 2.49% | | | | | |
| 100,000 - 149,999 | 96,557 | 2,286 | 2,431,951 | 4,477 | 4,434,428 | 667,179,747 | 95,080 | 12,352,729 | 136,035,006 | 7,017 | 7.3% | 205,301,314 | 10.3% | 29,258 | 338,196,156 | 48,197 | 50.7% | 18,148,186 | 5.8% | 3.8% | 2,586 | 2.72% | | | | | |
| 150,000 - 199,999 | 322,097 | 14,204 | 16,761,314 | 24,395 | 24,338,120 | 4,922,818,372 | 124,846 | 84,280,100 | 714,544,110 | 39,431 | 12.2% | 1,126,499,381 | 16.6% | 28,569 | 3,166,054,981 | 80,294 | 64.3% | 164,680,885</ | | | | | | | | | |

TABLE 10. TAX YEAR 2019 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] | | | Tax Liability | | | | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(c); § 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††: | | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NC TI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | | | | | |
| | | 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] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | |
| | | 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] | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NC TI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 1 - 2,000 | 2,261 | 698 | 32,837 | 6,151 | 2,536,171 | (22,477,471) | (1,665) | 95,780,139 | 134,474,922 | 4,105,000 | 11,763 | 117,630,000 | 1,733 | 28,772,797 | (211,680,051) | (15,685) | 941.7% | - | - | - | - | - | - | - | - | - |
| 2,001 - 4,000 | 2,429 | 804 | 98,804 | 1,603 | 416,072 | 39,734,204 | 16,358 | 1,170,667 | 7,780,702 | 997,000 | 2,225 | 22,250,000 | 204 | 2,575,196 | 7,301,973 | 3,006 | 18.4% | 383,367 | 5,768 | 377,599 | 1.3% | 155 | 5.17% | | | |
| 4,001 - 6,000 | 2,342 | 896 | 159,923 | 1,433 | 385,747 | 44,843,032 | 19,147 | 251,700 | 8,378,571 | 918,500 | 2,155 | 21,550,000 | 187 | 2,539,986 | 11,707,675 | 4,999 | 26.1% | 614,650 | 4,867 | 609,783 | 1.5% | 260 | 5.21% | | | |
| 6,001 - 10,000 | 5,369 | 2,147 | 507,029 | 3,164 | 766,030 | 114,916,817 | 21,404 | 890,560 | 15,016,418 | 2,223,000 | 4,955 | 49,550,000 | 414 | 5,845,505 | 43,172,454 | 8,041 | 37.6% | 2,266,577 | 28,569 | 2,238,008 | 1.9% | 417 | 5.18% | | | |
| 10,001 - 12,750 | 3,982 | 1,658 | 441,195 | 2,289 | 552,552 | 97,031,247 | 24,367 | 515,829 | 9,598,951 | 1,745,000 | 3,687 | 36,870,000 | 295 | 3,976,787 | 45,356,338 | 11,390 | 46.7% | 2,381,258 | 36,410 | 2,344,848 | 2.2% | 589 | 5.17% | | | |
| 12,751 - 15,000 | 3,534 | 1,431 | 423,199 | 2,072 | 531,963 | 94,076,261 | 26,620 | 235,291 | 7,356,523 | 1,432,000 | 3,309 | 33,090,000 | 225 | 3,419,377 | 49,013,652 | 13,869 | 52.1% | 2,573,233 | 32,906 | 2,540,327 | 2.5% | 719 | 5.18% | | | |
| 15,001 - 17,000 | 3,125 | 1,318 | 411,739 | 1,779 | 442,771 | 89,822,091 | 28,743 | 247,620 | 6,336,879 | 1,194,000 | 2,884 | 28,840,000 | 241 | 3,626,845 | 50,071,987 | 16,023 | 55.7% | 2,628,817 | 39,129 | 2,589,688 | 2.6% | 829 | 5.17% | | | |
| 17,001 - 20,000 | 4,935 | 2,029 | 676,929 | 2,866 | 672,511 | 151,428,370 | 30,685 | 325,077 | 7,915,129 | 1,738,500 | 4,561 | 45,610,000 | 374 | 5,140,951 | 61,348,867 | 18,510 | 60.3% | 4,795,809 | 65,300 | 4,730,509 | 2.9% | 959 | 5.18% | | | |
| 20,001 - 21,250 | 2,074 | 854 | 272,567 | 1,204 | 278,578 | 68,119,499 | 32,845 | 383,792 | 3,785,072 | 722,500 | 1,908 | 19,080,000 | 166 | 2,132,587 | 42,783,132 | 20,628 | 62.8% | 2,246,097 | 27,074 | 2,219,023 | 3.0% | 1,070 | 5.19% | | | |
| 21,251 - 25,000 | 6,167 | 2,625 | 926,489 | 3,486 | 865,282 | 217,153,756 | 35,212 | 755,492 | 9,333,560 | 2,262,000 | 5,640 | 56,400,000 | 527 | 7,272,036 | 142,641,652 | 23,130 | 65.7% | 7,488,737 | 121,208 | 7,367,529 | 3.2% | 1,195 | 5.17% | | | |
| 25,001 - 30,000 | 7,842 | 3,399 | 1,285,898 | 4,375 | 1,000,715 | 308,803,651 | 39,378 | 456,594 | 10,306,679 | 2,153,000 | 7,097 | 70,970,000 | 745 | 10,268,985 | 215,561,581 | 27,488 | 69.8% | 11,316,995 | 215,168 | 11,101,827 | 3.5% | 1,416 | 5.15% | | | |
| 30,001 - 40,000 | 13,653 | 6,208 | 2,502,151 | 7,330 | 1,749,343 | 635,272,493 | 46,530 | 1,633,876 | 16,928,506 | 3,122,500 | 12,069 | 120,690,000 | 1,584 | 21,278,834 | 474,886,529 | 34,783 | 74.8% | 24,931,546 | 499,282 | 24,432,264 | 3.8% | 1,790 | 5.14% | | | |
| 40,001 - 50,000 | 10,003 | 4,518 | 2,223,203 | 5,379 | 1,416,635 | 562,685,333 | 56,252 | 1,797,818 | 12,373,876 | 1,257,500 | 8,403 | 84,030,000 | 1,600 | 21,030,364 | 445,791,480 | 44,566 | 79.2% | 23,404,581 | 526,976 | 22,877,105 | 3.6% | 2,287 | 5.13% | | | |
| 50,001 - 60,000 | 6,185 | 2,830 | 1,623,498 | 3,284 | 980,663 | 410,407,250 | 66,355 | 1,577,434 | 7,636,461 | [D] | 4,941 | 49,410,000 | 1,244 | 17,033,453 | 337,904,770 | 54,633 | 82.3% | 17,740,022 | 439,077 | 17,300,945 | 3.0% | 2,797 | 5.12% | | | |
| 60,001 - 75,000 | 5,556 | 2,553 | 1,879,744 | 2,931 | 1,252,537 | 440,269,102 | 79,242 | 2,171,035 | 9,115,806 | [D] | 4,062 | 40,620,000 | 1,494 | 21,876,496 | 370,827,835 | 66,744 | 84.2% | 19,468,559 | 580,188 | 18,888,271 | 2.3% | 3,400 | 5.09% | | | |
| 75,001 - 80,000 | 1,296 | 593 | 525,264 | 684 | 299,154 | 117,119,198 | 90,370 | 456,594 | 2,066,786 | [D] | 9,066 | 9,060,000 | 390 | 6,003,453 | 100,327,837 | 77,413 | 85.7% | 5,267,215 | 178,243 | 5,088,972 | 2.1% | 3,927 | 5.07% | | | |
| 80,001 - 100,000 | 3,937 | 1,517 | 1,589,706 | 1,835 | 911,292 | 346,598,983 | 102,031 | 2,412,551 | 6,420,686 | [D] | 2,211 | 22,110,000 | 1,186 | 18,269,045 | 302,211,803 | 88,964 | 87.2% | 15,866,139 | 524,211 | 15,341,928 | 1.7% | 4,516 | 5.08% | | | |
| 100,001 - 120,000 | 1,191 | 862 | 1,214,894 | 1,025 | 626,234 | 234,520,086 | 122,580 | 1,871,209 | 4,312,282 | [D] | 1,196 | 11,960,000 | 715 | 11,230,055 | 208,618,958 | 109,167 | 89.1% | 10,952,500 | 418,183 | 10,534,317 | 1.4% | 5,512 | 5.05% | | | |
| 120,001 - 160,000 | 1,664 | 821 | 1,546,650 | 823 | 691,637 | 250,358,952 | 150,456 | 4,305,781 | 4,951,531 | [D] | 921 | 9,210,000 | 743 | 13,152,464 | 227,350,738 | 136,629 | 90.8% | 11,935,929 | 430,271 | 11,505,658 | 1.1% | 6,914 | 5.06% | | | |
| 160,001 - 200,000 | 750 | 370 | 1,028,670 | 374 | 425,678 | 143,745,136 | 191,661 | 2,461,289 | 2,645,399 | [D] | 375 | 3,750,000 | 375 | 6,740,834 | 133,070,492 | 177,427 | 92.6% | 6,986,200 | 330,026 | 6,656,174 | 0.9% | 8,875 | 5.00% | | | |
| 200,001 or more | 1,403 | 710 | 7,005,843 | 682 | 7,073,078 | 884,569,130 | 630,484 | 110,277,647 | 46,213,308 | [D] | 535 | 5,350,000 | 868 | 47,135,359 | 896,148,110 | 638,737 | 101.3% | 47,047,770 | 4,413,000 | 42,634,770 | 1.0% | 30,388 | 4.76% | | | |
| TOTAL | 103,374 | 38,853 | 26,378,278 | 56,299 | 24,302,749 | 5,262,941,840 | 50,912 | 230,035,198 | 341,180,064 | 24,851,000 | 87,816 | 878,160,000 | 15,558 | 262,089,088 | 3,986,696,886 | 46,712 | 75.8% | 220,415,056 | 8,917,005 | 211,498,051 | 1.8% | 2,046 | 5.04% | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 1 - 3,999 | 1,886 | 39 | 309,321 | 432 | 1,089,181 | (203,206,393) | (107,745) | 120,517,851 | 23,004,562 | 325,000 | 1,375 | 13,750,000 | 511 | 2,989,042 | (122,757,146) | (65,089) | 60.4% | [D] | [D] | 580,968 | 3.7% | 308 | -0.29% | | | |
| 4,000 - 9,999 | 2,675 | 101 | 88,520 | 1,045 | 178,803 | 5,095,944 | 1,905 | 2,316,913 | 1,124,121 | 680,000 | 2,456 | 24,560,000 | 219 | 984,774 | (19,936,038) | (7,453) | -391.2% | [D] | [D] | 93,824 | 11.1% | 35 | 1.84% | | | |
| 10,000 - 14,999 | 5,048 | 128 | 45,962 | 3,045 | 580,754 | 36,181,060 | 7,167 | 896,693 | 6,154,632 | 1,477,500 | 4,753 | 47,530,000 | 295 | 2,477,615 | (4,073) | -56.8% | [D] | [D] | 65,690 | 5.4% | 13 | 0.18% | | | | |
| 15,000 - 19,999 | 5,288 | 1,290 | 185,393 | 3,345 | 769,197 | 66,301,944 | 12,538 | 1,036,334 | 7,784,623 | 1,832,500 | 4,994 | 49,940,000 | 294 | 2,772,642 | 5,008,513 | 947 | 7.6% | [D] | [D] | 612,834 | 2.2% | 116 | 0.92% | | | |
| 20,000 - 24,999 | 6,100 | 2,011 | 441,752 | 3,611 | 779,894 | 107,218,445 | 17,577 | 939,062 | 9,591,231 | 2,780,000 | 5,775 | 57,750,000 | 325 | 3,328,126 | 34,708,150 | 5,690 | 32.4% | [D] | [D] | 2,021,643 | 2.9% | 331 | 1.89% | | | |
| 25,000 - 29,999 | 7,408 | 2,782 | 733,480 | 4,272 | 981,826 | 167,168,703 | 22,566 | 937,344 | 12,143,410 | 2,948,000 | 6,985 | 69,850,000 | 423 | 4,468,118 | 78,696,519 | 10,623 | 47.1% | 4,292,399 | 57,530 | 4,234,869 | 3.4% | 572 | 2.53% | | | |
| 30,000 - 39,999 | 8,171 | 3,251 | 970,606 | 4,660 | 1,049,593 | 225,198,110 | 27,561 | 748,857 | 13,729,616 | 3,494,000 | 7,659 | 76,590,000 | 512 | 6,661,660 | 125,471,691 | 15,356 | 55.7% | 6,724,697 | 100,677 | 6,624,020 | 3.7% | 811 | 2.94% | | | |
| 40,000 - 49,999 | 16,816 | 7,016 | 2,342,374 | 9,366 | 2,182,578 | 588,220,895 | 34,980 | 1,627,247 | 33,968,360 | 6,171,000 | 15,480 | 154,800,000 | 1,336 | 17,435,291 | 377,473,491 | 22,447 | 64.2% | 20,669,351 | 344,264 | 19,725,087 | 4.1% | 1,173 | 3.35% | | | |
| 50,000 - 59,999 | 14,595 | 6,465 | 2,464,723 | 7,736 | 1,798,734 | 654,765,283 | 44,862 | 1,264,400 | 37,920,554 | 3,677,500 | 12,912 | 129,120,000 | 1,683 | 23,057,763 | 462,253,866 | 31,672 | 70.6% | 24,499,753 | 485,438 | 24,014,315 | 4.6% | 1,645 | 3.67% | | | |
| 60,000 - 69,999 | 10,809 | 4,762 | 2,287,820 | 5,743 | 1,539,553 | 590,340,858 | 54,616 | 2,029,682 | 35,052,868 | [D] | 9,106 | 91,060,000 | 1,703 | 24,777,862 | 441,479,810 | 40,844 | 74.8% | 23,339,274 | 501,487 | 22,837,787 | 4.4% | 2,113 | 3.87% | | | |
| 70,000 - 74,999 | 6,815 | 3,084 | 1,762,323 | 3,559 | 1,121,930 | 440,350,960 | 64,615 | 2,165,143 | 26,481,887 | [D] | 5,354 | 53,540,000 | 1,461 | 21,994,467 | 340,499,749 | 49,963 | 77.3% | 17,980,647 | 426,410 | 17,554,237 | 3.4% | 2,576 | 3.99% | | | |
| 75,000 - 79,999 | 2,434 | 1,050 | 673,727 | 1,320 | 491,305 | 176,100,233 | 72,350 | 924,127 | 10,711,137 | - | 1,828 | 18,280,000 | 606 | 9,094,205 | 138,939,018 | 57,083 | 78.9% | [D] | [D] | 7,116,372 | 2.9% | 2,924 | 4.04% | | | |
| 80,000 - 89,999 | 2,013 | 897 | 626,827 | 1,063 | 399,145 | 155,800,822 | 77,397 | 318,377 | 9,804,291 | - | 1,442 | 14,420,000 | 571 | 9,013,871 | 122,881,037 | 61,044 | 78.9% | [D] | [D] | 6,301,678 | 2.6% | 3,130 | 4.04% | | | |
| 90,000 - 99,999 | 3,066 | 1,396 | 1,111,592 | 1,595 | 690,128 | 259,848,288 | 84,752 | 784,064 | 15,342,564 | - | 2,106 | 21,060,000 | 960 | 15,346,018 | 208,883,770 | 68,129 | 80.4% | 10,999,022 | | | | | | | | |

TABLE 10A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: 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] | | | Net Tax Liability | | | | | | | |
|--|---|--|--------------------------------------|-------------------------|--------------------------------------|---|-------------------------------|---|----------------|-------------------------|------------------------------|--|-------------------------------------|-------------------------------|------------------------------------|---------------------------------|------------------------------------|------------------------|---------------------------|-------------------------------|-----------------------------------|---|
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(2)] | | Standard Deduction††: | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCI as a % of Federal AGI [%] | [after application of credits] [S] | as a % of MFS Tax Liability [%] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | |
| | | Number of Returns Filed | [Net Tax‡ > Pre-payments] Amount [S] | Number of Returns Filed | [Net Tax‡ < Pre-payments] Amount [S] | | | Additions [§ 105-153.5(b) Child Ded [§ 105-153.5(a)]† | Deductions [S] | Number of Returns Filed | % of R-MFS Returns Filed [%] | | | | | | | | | Standard Deduction Amount [S] | % of R-MFS SD/ID Value Amount [%] | |
| | | | | | | | | | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | |
| NCI Level | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 13,496 | [D] | [D] | 5,467 | 1,635,105 | 39,455,307 | 3,354 | 37,642,086 | 95,714,464 | 11,763 | 87.2% | 117,630,000 | 80.3% | (136,247,071) | (11,583) | -345.3% | - | - | - | - | - | - |
| \$ 1 - 2,000 | 2,261 | [D] | [D] | 1,421 | 348,209 | 29,204,708 | 14,508 | 139,379 | 7,150,269 | 2,013 | 89.0% | 20,130,000 | 87.9% | 2,063,818 | 1,025 | 7.1% | 107,295 | 90.5% | 1.0% | 53 | 5.20% | |
| 2,001 - 4,000 | 2,429 | 710 | 86,050 | 1,495 | 350,045 | 34,958,028 | 15,711 | 1,107,923 | 7,124,512 | 2,225 | 91.6% | 22,250,000 | 89.6% | 6,691,439 | 3,007 | 19.1% | 346,253 | 91.7% | 1.2% | 156 | 5.17% | |
| 4,001 - 6,000 | 2,342 | 805 | 140,642 | 1,337 | 324,948 | 39,586,998 | 18,370 | 219,623 | 7,480,854 | 2,155 | 92.0% | 21,550,000 | 89.5% | 10,775,767 | 5,000 | 27.2% | 561,117 | 92.0% | 1.3% | 260 | 5.21% | |
| 6,001 - 10,000 | 5,369 | 1,946 | 443,765 | 2,957 | 620,813 | 103,049,384 | 20,797 | 321,538 | 13,975,756 | 4,955 | 92.3% | 49,550,000 | 89.4% | 39,845,176 | 8,041 | 38.7% | 2,066,164 | 92.3% | 1.7% | 417 | 5.19% | |
| 10,001 - 12,750 | 3,982 | 1,542 | 390,231 | 2,113 | 453,765 | 87,102,470 | 23,624 | 426,232 | 8,668,919 | 3,687 | 92.6% | 36,870,000 | 90.3% | 41,989,783 | 11,389 | 48.2% | 2,171,593 | 92.6% | 2.0% | 589 | 5.17% | |
| 12,751 - 15,000 | 3,534 | 1,334 | 378,137 | 1,945 | 415,354 | 85,934,960 | 25,970 | 212,537 | 7,147,637 | 3,309 | 93.6% | 33,090,000 | 90.6% | 45,909,860 | 13,874 | 53.4% | 2,379,082 | 93.7% | 2.3% | 719 | 5.18% | |
| 15,001 - 17,000 | 3,125 | 1,219 | 360,762 | 1,640 | 364,728 | 80,772,205 | 28,009 | 199,433 | 5,622,679 | 2,884 | 92.3% | 28,840,000 | 88.8% | 46,213,959 | 16,024 | 57.2% | 2,390,174 | 92.3% | 2.4% | 829 | 5.15% | |
| 17,001 - 20,000 | 4,935 | 1,896 | 605,459 | 2,628 | 536,654 | 137,595,687 | 30,168 | 291,493 | 7,835,240 | 4,561 | 92.4% | 45,610,000 | 89.9% | 84,441,940 | 18,514 | 61.4% | 4,371,165 | 92.4% | 2.6% | 958 | 5.18% | |
| 20,001 - 21,250 | 2,074 | 784 | 230,524 | 1,108 | 229,560 | 61,789,601 | 32,384 | 66,397 | 3,421,716 | 1,908 | 92.0% | 19,080,000 | 89.9% | 39,354,282 | 20,626 | 63.7% | 2,040,678 | 92.0% | 2.8% | 1,070 | 5.19% | |
| 21,251 - 25,000 | 6,167 | 2,415 | 801,269 | 3,175 | 674,491 | 195,088,731 | 34,590 | 556,884 | 8,812,098 | 5,640 | 91.5% | 56,400,000 | 88.6% | 130,433,517 | 23,127 | 66.9% | 6,739,556 | 91.5% | 3.0% | 1,195 | 5.17% | |
| 25,001 - 30,000 | 7,842 | 3,077 | 1,105,131 | 3,957 | 753,380 | 274,820,422 | 38,723 | 398,484 | 9,187,893 | 7,097 | 90.5% | 70,970,000 | 87.4% | 195,061,013 | 27,485 | 71.0% | 10,049,903 | 90.5% | 3.2% | 1,416 | 5.15% | |
| 30,001 - 40,000 | 13,653 | 5,561 | 2,154,041 | 6,400 | 1,251,873 | 553,517,654 | 45,863 | 1,135,936 | 14,460,810 | 12,069 | 88.4% | 120,690,000 | 85.0% | 419,502,780 | 34,759 | 75.8% | 21,591,820 | 88.4% | 3.4% | 1,789 | 5.15% | |
| 40,001 - 50,000 | 10,003 | 3,809 | 1,798,234 | 4,503 | 980,174 | 466,388,000 | 55,503 | 1,198,471 | 9,421,012 | 8,403 | 84.0% | 84,030,000 | 80.0% | 374,135,459 | 44,524 | 80.2% | 19,207,516 | 84.0% | 3.0% | 2,286 | 5.13% | |
| 50,001 - 60,000 | 6,185 | 2,314 | 1,240,509 | 2,568 | 610,494 | 322,828,862 | 65,337 | 951,956 | 4,720,131 | 4,941 | 79.9% | 49,410,000 | 74.4% | 269,650,687 | 54,574 | 83.5% | 13,813,176 | 79.8% | 2.4% | 2,796 | 5.12% | |
| 60,001 - 75,000 | 5,556 | 1,971 | 1,407,837 | 2,029 | 559,509 | 314,951,719 | 77,536 | 1,639,867 | 5,316,427 | 4,062 | 73.1% | 40,620,000 | 65.0% | 270,655,159 | 66,631 | 85.9% | 13,779,391 | 73.0% | 1.7% | 3,392 | 5.09% | |
| 75,001 - 80,000 | 1,296 | 458 | 394,672 | 435 | 135,511 | 80,133,843 | 88,448 | 301,956 | 1,253,310 | 906 | 69.9% | 9,060,000 | 60.1% | 70,122,489 | 77,398 | 87.5% | 3,548,088 | 69.7% | 1.5% | 3,916 | 5.06% | |
| 80,001 - 100,000 | 3,397 | 1,066 | 1,104,830 | 1,112 | 431,525 | 220,743,587 | 99,839 | 1,135,001 | 3,354,862 | 1,211 | 65.1% | 22,110,000 | 54.8% | 196,413,726 | 88,835 | 89.0% | 9,934,895 | 64.8% | 1.1% | 4,493 | 5.06% | |
| 100,001 - 120,000 | 1,911 | 595 | 839,398 | 581 | 298,214 | 143,759,891 | 120,201 | 1,047,105 | 2,370,648 | 1,196 | 62.6% | 11,960,000 | 51.6% | 130,476,348 | 109,094 | 90.8% | 6,556,496 | 62.2% | 0.9% | 5,482 | 5.03% | |
| 120,001 - 160,000 | 1,664 | 518 | 975,335 | 389 | 277,028 | 133,871,621 | 145,355 | 3,315,769 | 2,627,672 | 921 | 55.3% | 9,210,000 | 41.2% | 125,349,718 | 136,102 | 93.6% | 6,301,741 | 54.8% | 0.6% | 6,842 | 5.03% | |
| 160,001 - 200,000 | 750 | 217 | 602,753 | 155 | 145,103 | 70,364,708 | 187,639 | 1,255,346 | 1,467,890 | 375 | 50.0% | 3,750,000 | 35.7% | 66,402,164 | 177,072 | 94.4% | 3,296,249 | 49.5% | 0.4% | 8,790 | 4.96% | |
| 200,001 or more | 1,403 | 316 | 2,572,423 | 213 | 876,550 | 204,500,865 | 382,245 | 18,113,292 | 5,513,912 | 535 | 38.1% | 5,350,000 | 10.2% | 211,750,245 | 395,795 | 103.5% | 10,530,262 | 24.7% | 0.2% | 19,683 | 4.97% | |
| TOTAL | 103,374 | 33,134 | 17,660,875 | 47,628 | 12,273,033 | 3,680,424,251 | 41,911 | 71,676,708 | 232,948,701 | 87,816 | 84.9% | 878,160,000 | 77.0% | 2,640,992,258 | 36,517 | 71.8% | 141,782,614 | 67.0% | 1.2% | 1,615 | 5.11% | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 1,886 | [D] | [D] | 263 | 601,124 | (93,697,977) | (68,144) | 49,183,263 | 10,231,974 | 1,375 | 72.9% | 13,750,000 | 82.1% | (68,496,688) | (49,816) | 73.1% | 311,766 | 53.7% | 2.0% | 227 | -0.33% | |
| \$ 1 - 3,999 | 2,675 | [D] | [D] | 995 | 146,867 | 4,745,812 | 1,932 | 2,254,418 | 1,527,508 | 2,456 | 91.8% | 24,560,000 | 96.1% | (19,087,278) | (7,772) | -402.2% | 85,446 | 91.1% | 10.1% | 35 | 1.80% | |
| 4,000 - 9,999 | 5,048 | [D] | [D] | 2,960 | 533,327 | 34,112,204 | 7,177 | 614,157 | 6,755,864 | 4,753 | 94.2% | 47,530,000 | 95.0% | (19,559,503) | (4,115) | -57.3% | 21,128 | 32.2% | 1.7% | 4 | 0.06% | |
| 10,000 - 14,999 | 5,288 | 1,188 | 150,479 | 3,246 | 717,757 | 62,652,411 | 12,546 | 782,721 | 8,421,920 | 4,994 | 94.4% | 49,940,000 | 94.7% | 5,073,212 | 1,016 | 8.1% | 550,208 | 89.8% | 2.0% | 110 | 0.88% | |
| 15,000 - 19,999 | 6,100 | 1,873 | 391,204 | 3,470 | 708,561 | 101,533,711 | 17,582 | 558,564 | 11,083,416 | 5,775 | 94.7% | 57,750,000 | 94.6% | 33,258,859 | 5,759 | 32.8% | 1,894,190 | 93.7% | 2.7% | 328 | 1.87% | |
| 20,000 - 24,999 | 7,408 | 2,611 | 656,578 | 4,070 | 855,205 | 157,616,268 | 22,565 | 793,182 | 13,265,421 | 6,985 | 94.3% | 69,850,000 | 94.0% | 75,294,029 | 10,779 | 47.8% | 4,011,851 | 94.7% | 3.2% | 574 | 2.55% | |
| 25,000 - 29,999 | 8,171 | 3,040 | 870,133 | 4,403 | 907,442 | 211,090,189 | 27,561 | 603,032 | 15,006,972 | 7,659 | 93.7% | 76,590,000 | 92.0% | 120,096,249 | 15,680 | 56.9% | 6,288,069 | 94.9% | 3.5% | 821 | 2.98% | |
| 30,000 - 39,999 | 16,816 | 6,457 | 2,074,523 | 8,674 | 1,796,924 | 541,043,330 | 34,951 | 1,117,653 | 33,546,915 | 15,480 | 92.1% | 154,800,000 | 89.9% | 353,814,068 | 22,856 | 65.4% | 18,402,921 | 93.3% | 3.8% | 1,189 | 3.40% | |
| 40,000 - 49,999 | 14,595 | 5,813 | 2,136,796 | 6,782 | 1,294,949 | 578,558,620 | 44,808 | 762,808 | 32,939,881 | 12,912 | 88.5% | 129,120,000 | 84.8% | 417,261,547 | 32,316 | 72.1% | 21,623,714 | 90.0% | 4.1% | 1,675 | 3.74% | |
| 50,000 - 59,999 | 10,809 | 4,096 | 1,894,568 | 4,771 | 1,054,590 | 496,907,456 | 54,569 | 1,049,905 | 26,433,037 | 9,106 | 84.2% | 91,060,000 | 78.6% | 380,464,324 | 41,782 | 76.6% | 19,615,731 | 85.9% | 3.7% | 2,154 | 3.95% | |
| 60,000 - 69,999 | 6,815 | 2,511 | 1,400,607 | 2,722 | 689,185 | 345,635,599 | 64,557 | 1,413,071 | 17,558,110 | 5,354 | 78.6% | 53,540,000 | 70.9% | 275,950,560 | 51,541 | 79.8% | 14,198,936 | 80.9% | 2.8% | 2,652 | 4.11% | |
| 70,000 - 74,999 | 2,434 | 848 | 529,069 | 937 | 259,266 | 132,278,708 | 72,363 | 710,317 | 7,001,277 | 1,828 | 75.1% | 18,280,000 | 66.8% | 107,707,748 | 58,921 | 81.4% | 5,511,568 | 77.4% | 2.2% | 3,015 | 4.17% | |
| 75,000 - 79,999 | 2,013 | 699 | 479,199 | 707 | 215,635 | 111,595,989 | 77,390 | 247,307 | 6,393,561 | 1,442 | 71.6% | 14,420,000 | 61.5% | 91,029,465 | 63,127 | 81.6% | 4,652,860 | 73.8% | 1.9% | 3,227 | 4.17% | |
| 80,000 - 89,999 | 3,066 | 1,056 | 823,480 | 998 | 315,464 | 178,359,044 | 84,691 | 435,228 | 8,803,477 | 2,106 | 68.7% | 21,060,000 | 57.8% | 148,930,795 | 70,717 | 83.5% | 7,531,443 | 71.0% | 1.5% | 3,576 | 4.22% | |
| 90,000 - 99,999 | 2,219 | 653 | 648,666 | 702 | 270,379 | 131,117,633 | 94,601 | 470,908 | 6,236,785 | 1,386 | 62.5% | 13,860,000 | 49.9% | 111,491,756 | 80,441 | 85.0% | 5,643,934 | 64.0% | 1.2% | 4,072 | 4.30% | |
| 100,000 - 149,999 | 4,970 | 1,465 | 1,984,275 | 1,377 | 716,964 | 342,253,190 | 118,222 | 1,981,104 | 14,921,740 | 2,895 | 58.2% | 28,950,000 | 43.3% | 300,362,554 | 103,752 | 87.8% | 15,177,484 | 59.6% | 0.8% | 5,243 | 4.43% | |
| 150,000 - 199,999 | 1,423 | 388 | 885,639 | 299 | 278,856 | 119,081,893 | 170,360 | 1,289,999 | 5,415,259 | 699 | 49.1% | 6,990,000 | 33.3% | 107,966,633 | 154,459 | 90.7% | 5,383,702 | 49.8% | 0.4% | 7,702 | 4.52% | |
| 200,000 - 499,999 | 1,321 | 313 | 1,490,295 | 212 | 399,509 | 146,707,973 | 275,767 | 5,109,046 | 5,902,573 | 532 | 40.3% | 5,320,000 | 23.1% | 140,594,446 | | | | | | | | |

TABLE 10B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY 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] | | | Net Tax Liability | | | | | |
|---|---|---|--------------------------------------|-------------------------|--------------------------------------|---|-------------------------------|--|----------------|--|------------------------------|-----------------------------|-------------------------------------|--|------------------------------------|--|------------------------------------|------------------------|---------------------------|----------------------|-----------------------------------|----------------------|
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(c)(2)] Additions [§ 105-153.6] | | Itemized Deductions†† [§ 105-153.5(a)(2)]†† | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] | [after application of credits] [S] | as a % of Resident MFS Tax Liability [%] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | |
| | | 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 R-MFS Returns Filed [%] | | | | | | | | | Deduction Amount [S] | % of R-MFS SD/ID Value Amount [%] | Average ID Value [S] |
| | | | | | | | | | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 13,496 | [D] | [D] | 684 | 901,066 | (61,932,778) | (35,737) | 58,138,053 | 42,865,458 | 1,733 | 12.8% | 28,772,797 | 19.7% | 16,603 | (75,432,980) | (43,527) | 121.8% | - | - | - | - | - |
| S 1 - 2,000 | 2,261 | [D] | [D] | 109 | 79,897 | 5,009,711 | 20,200 | 35,540 | 2,062,317 | 248 | 11.0% | 2,767,679 | 12.1% | 11,160 | 215,255 | 868 | 4.3% | 11,211 | 9.5% | 0.1% | 45 | 5.21% |
| 2,001 - 4,000 | 2,429 | 94 | 12,754 | 108 | 66,027 | 4,776,176 | 23,413 | 62,744 | 1,653,190 | 204 | 8.4% | 2,575,196 | 10.4% | 12,624 | 610,534 | 2,993 | 12.8% | 31,346 | 8.3% | 0.1% | 154 | 5.13% |
| 4,001 - 6,000 | 2,342 | 91 | 19,281 | 96 | 60,799 | 5,256,034 | 28,107 | 32,077 | 1,816,217 | 187 | 8.0% | 2,539,986 | 10.5% | 13,583 | 931,908 | 4,983 | 17.7% | 48,666 | 8.0% | 0.1% | 260 | 5.22% |
| 6,001 - 10,000 | 5,369 | 201 | 63,264 | 207 | 145,217 | 11,867,433 | 28,665 | 569,022 | 3,263,672 | 414 | 7.7% | 5,845,505 | 10.6% | 14,120 | 3,327,278 | 8,037 | 28.0% | 171,844 | 7.7% | 0.1% | 415 | 5.16% |
| 10,001 - 12,750 | 3,982 | 116 | 50,964 | 176 | 98,787 | 9,928,777 | 33,657 | 89,597 | 2,675,032 | 295 | 7.4% | 3,976,787 | 9.7% | 13,481 | 3,366,555 | 11,412 | 33.9% | 173,255 | 7.4% | 0.2% | 587 | 5.15% |
| 12,751 - 15,000 | 3,534 | 97 | 45,062 | 127 | 116,609 | 8,141,301 | 36,184 | 22,754 | 1,640,886 | 225 | 6.4% | 3,419,377 | 9.4% | 15,197 | 3,103,792 | 13,795 | 38.1% | 161,245 | 6.3% | 0.2% | 717 | 5.20% |
| 15,001 - 17,000 | 3,125 | 99 | 50,977 | 139 | 78,043 | 9,044,886 | 37,531 | 48,187 | 1,608,200 | 241 | 7.7% | 3,626,845 | 11.2% | 15,049 | 3,858,028 | 16,008 | 42.7% | 199,514 | 7.7% | 0.2% | 828 | 5.17% |
| 17,001 - 20,000 | 4,935 | 133 | 71,470 | 238 | 135,857 | 13,832,683 | 36,986 | 33,584 | 1,818,389 | 374 | 7.6% | 5,140,951 | 10.1% | 13,746 | 6,906,927 | 18,468 | 49.9% | 359,344 | 7.6% | 0.2% | 961 | 5.20% |
| 20,001 - 21,250 | 2,074 | 70 | 42,043 | 96 | 49,018 | 6,329,898 | 38,132 | 317,395 | 1,085,856 | 166 | 8.0% | 2,132,587 | 10.1% | 12,847 | 3,428,850 | 20,656 | 54.2% | 178,345 | 8.0% | 0.2% | 1,074 | 5.20% |
| 21,251 - 25,000 | 6,167 | 210 | 125,220 | 311 | 190,791 | 22,065,025 | 41,869 | 198,608 | 2,783,462 | 527 | 8.5% | 7,272,036 | 11.4% | 13,799 | 12,208,135 | 23,165 | 55.3% | 627,973 | 8.5% | 0.3% | 1,192 | 5.14% |
| 25,001 - 30,000 | 7,842 | 322 | 180,767 | 418 | 247,335 | 33,983,229 | 45,615 | 58,110 | 3,271,786 | 745 | 9.5% | 10,268,985 | 12.6% | 13,784 | 20,500,568 | 27,518 | 60.3% | 1,051,924 | 9.5% | 0.3% | 1,412 | 5.13% |
| 30,001 - 40,000 | 13,653 | 647 | 348,110 | 930 | 497,940 | 81,754,839 | 51,613 | 497,940 | 5,590,196 | 1,584 | 11.6% | 21,278,834 | 15.0% | 13,434 | 55,383,749 | 34,964 | 67.7% | 2,840,444 | 11.6% | 0.4% | 1,793 | 5.13% |
| 40,001 - 50,000 | 10,003 | 709 | 424,969 | 876 | 436,461 | 96,297,333 | 60,186 | 599,347 | 4,210,295 | 1,600 | 16.0% | 21,030,364 | 20.0% | 13,144 | 71,656,021 | 44,785 | 74.4% | 3,669,589 | 16.0% | 0.6% | 2,293 | 5.12% |
| 50,001 - 60,000 | 6,185 | 516 | 382,989 | 716 | 370,169 | 87,578,388 | 70,401 | 625,478 | 2,916,330 | 1,244 | 20.1% | 17,033,453 | 25.6% | 13,692 | 68,254,083 | 54,867 | 77.9% | 3,487,769 | 20.2% | 0.6% | 2,804 | 5.11% |
| 60,001 - 75,000 | 5,556 | 582 | 471,907 | 902 | 693,028 | 125,317,383 | 83,880 | 531,168 | 3,799,379 | 1,494 | 26.9% | 21,876,496 | 35.0% | 14,643 | 100,172,676 | 67,050 | 79.9% | 5,108,880 | 27.0% | 0.6% | 3,420 | 5.10% |
| 75,001 - 80,000 | 1,296 | 135 | 130,592 | 249 | 163,643 | 36,985,355 | 94,834 | 36,922 | 813,476 | 390 | 30.1% | 6,003,453 | 39.9% | 15,393 | 30,205,348 | 77,450 | 81.7% | 1,540,884 | 30.3% | 0.6% | 3,951 | 5.10% |
| 80,001 - 100,000 | 3,397 | 451 | 484,876 | 723 | 479,767 | 125,855,396 | 106,118 | 1,277,550 | 3,065,824 | 1,186 | 34.9% | 17,186,549 | 45.0% | 15,404 | 105,798,077 | 89,206 | 84.1% | 5,407,033 | 35.2% | 0.6% | 4,559 | 5.11% |
| 100,001 - 120,000 | 1,911 | 267 | 375,496 | 444 | 328,002 | 90,490,195 | 126,560 | 824,104 | 1,941,634 | 715 | 37.4% | 11,230,055 | 48.4% | 15,706 | 78,142,610 | 109,290 | 86.4% | 3,977,821 | 37.8% | 0.5% | 5,563 | 5.09% |
| 120,001 - 160,000 | 1,664 | 303 | 571,315 | 434 | 414,609 | 116,487,331 | 156,780 | 990,012 | 2,323,859 | 743 | 44.7% | 13,152,464 | 58.8% | 17,702 | 102,001,020 | 137,283 | 87.6% | 5,203,917 | 45.2% | 0.5% | 7,004 | 5.10% |
| 160,001 - 200,000 | 750 | 153 | 425,917 | 219 | 280,575 | 73,800,728 | 195,682 | 1,205,943 | 1,177,509 | 375 | 50.0% | 6,740,834 | 64.3% | 17,976 | 66,668,328 | 177,782 | 90.9% | 3,359,925 | 50.5% | 0.5% | 8,960 | 5.04% |
| 200,001 or more | 1,403 | 394 | 4,433,420 | 469 | 6,196,528 | 680,068,265 | 783,489 | 92,164,355 | 40,699,396 | 868 | 61.9% | 47,135,359 | 89.8% | 54,303 | 684,397,865 | 788,477 | 100.6% | 32,104,508 | 75.3% | 0.7% | 36,987 | 4.69% |
| TOTAL | 103,374 | 5,719 | 8,717,403 | 8,671 | 12,029,716 | 1,582,517,588 | 101,717 | 158,358,490 | 133,082,363 | 15,558 | 15.1% | 262,089,088 | 23.0% | 16,846 | 1,345,704,627 | 102,795 | 85.0% | 69,715,437 | 33.0% | 0.6% | 4,481 | 4.91% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | |
| FAGI Level | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 1,886 | [D] | [D] | 169 | 488,057 | (109,508,416) | (214,302) | 71,334,588 | 13,097,588 | 511 | 27.1% | 2,989,042 | 17.9% | 5,849 | (54,260,458) | (106,185) | 49.5% | 269,202 | 46.3% | 1.7% | 527 | -0.25% |
| S 1 - 3,999 | 2,675 | [D] | [D] | 50 | 31,936 | 350,132 | 1,599 | 62,495 | 276,613 | 219 | 8.2% | 984,774 | 3.9% | 4,497 | (848,760) | (3,876) | -242.4% | 8,378 | 8.9% | 1.0% | 38 | 2.39% |
| 4,000 - 9,999 | 5,048 | [D] | [D] | 85 | 47,427 | 2,068,856 | 7,013 | 282,536 | 876,268 | 295 | 5.8% | 2,477,615 | 5.0% | 8,399 | (1,002,491) | (3,398) | -48.5% | 44,562 | 67.8% | 3.7% | 151 | 2.15% |
| 10,000 - 14,999 | 5,288 | 102 | 34,914 | 99 | 51,440 | 1,195,203 | 12,413 | 253,613 | 1,195,203 | 294 | 5.6% | 2,772,642 | 5.3% | 9,431 | (64,699) | (220) | -1.8% | 62,806 | 10.2% | 0.2% | 214 | 1.72% |
| 15,000 - 19,999 | 6,100 | 138 | 50,548 | 141 | 71,333 | 5,684,734 | 17,491 | 380,498 | 1,287,815 | 325 | 5.3% | 3,328,126 | 5.4% | 10,240 | 1,449,291 | 4,459 | 25.5% | 127,453 | 6.3% | 0.2% | 392 | 2.24% |
| 20,000 - 24,999 | 7,408 | 171 | 76,902 | 202 | 126,621 | 9,552,435 | 22,583 | 144,162 | 1,825,989 | 423 | 5.7% | 4,468,118 | 6.0% | 10,563 | 3,402,490 | 8,044 | 35.6% | 223,018 | 5.3% | 0.2% | 527 | 2.33% |
| 25,000 - 29,999 | 8,171 | 211 | 100,473 | 257 | 142,151 | 14,107,921 | 27,555 | 145,825 | 2,216,644 | 512 | 6.3% | 6,661,660 | 8.0% | 13,011 | 5,375,442 | 10,499 | 38.1% | 335,951 | 5.1% | 0.2% | 656 | 2.38% |
| 30,000 - 39,999 | 16,816 | 559 | 267,851 | 692 | 385,654 | 47,177,565 | 35,313 | 509,594 | 6,592,445 | 1,336 | 7.9% | 17,435,291 | 10.1% | 13,050 | 23,659,423 | 17,709 | 50.1% | 1,322,166 | 6.7% | 0.3% | 990 | 2.80% |
| 40,000 - 49,999 | 14,595 | 652 | 327,927 | 954 | 503,785 | 76,206,663 | 45,280 | 501,592 | 6,658,173 | 1,683 | 11.5% | 23,057,763 | 15.2% | 13,700 | 44,992,319 | 26,733 | 59.0% | 2,390,601 | 10.0% | 0.5% | 1,420 | 3.14% |
| 50,000 - 59,999 | 10,809 | 666 | 393,252 | 972 | 484,963 | 93,433,402 | 54,864 | 979,777 | 8,619,831 | 1,703 | 15.8% | 24,777,862 | 21.4% | 14,550 | 61,015,486 | 35,828 | 65.3% | 3,222,056 | 14.1% | 0.6% | 1,892 | 3.45% |
| 60,000 - 69,999 | 6,815 | 573 | 361,716 | 837 | 432,745 | 94,715,361 | 64,829 | 752,072 | 8,923,777 | 1,461 | 21.4% | 21,994,467 | 29.1% | 15,054 | 64,549,189 | 44,182 | 68.2% | 3,355,301 | 19.1% | 0.7% | 2,297 | 3.54% |
| 70,000 - 74,999 | 2,434 | 202 | 144,658 | 383 | 232,039 | 43,821,525 | 72,313 | 123,810 | 3,709,860 | 606 | 24.9% | 9,094,205 | 33.2% | 15,007 | 31,231,270 | 51,537 | 71.3% | 1,605,164 | 22.6% | 0.7% | 2,649 | 3.66% |
| 75,000 - 79,999 | 2,013 | 198 | 147,628 | 356 | 183,510 | 44,204,833 | 77,417 | 71,340 | 3,410,730 | 571 | 28.4% | 9,013,871 | 38.5% | 15,786 | 31,851,572 | 55,782 | 72.1% | 1,648,818 | 26.2% | 0.7% | 2,888 | 3.73% |
| 80,000 - 89,999 | 3,066 | 340 | 288,112 | 597 | 374,664 | 81,489,244 | 84,885 | 348,836 | 6,539,087 | 960 | 31.3% | 15,346,018 | 42.2% | 15,985 | 59,952,975 | 62,451 | 73.6% | 3,078,275 | 29.0% | 0.6% | 3,207 | 3.78% |
| 90,000 - 99,999 | 2,219 | 274 | 307,472 | 541 | 350,680 | 78,857,004 | 94,666 | 1,110,476 | 4,464,191 | 833 | 37.5% | 13,922,460 | 50.1% | 16,714 | 61,580,829 | 73,927 | 78.1% | 3,169,695 | 36.0% | 0.7% | 3,805 | 4.02% |
| 100,000 - 149,999 | 4,970 | 710 | 987,507 | 1,338 | 1,118,564 | 249,874,254 | 120,421 | 4,219,191 | 16,067,739 | 2,075 | 41.8% | 37,882,947 | 56.7% | 18,257 | 200,142,759 | 96,454 | 80.1% | 10,272,886 | 40.4% | 0.5% | 4,951 | 4.11% |
| 150,000 - 199,999 | 1,423 | 290 | 640,944 | 429 | 488,876 | 124,322,727 | 171,716 | 1,655,090 | 4,987,128 | 724 | 50.9% | 14,025,651 | 66.7% | 19,372 | 106,965,038 | 147,742 | 86.0% | 5,425,214 | 50.2% | 0.4% | 7,993 | 4.36% |
| 200,000 - 499,999 | 1,321 | 354 | 1,808,036 | 429 | 1,245,368 | 230,320,593 | 291,915 | 7,897,108 | 6,934,186 | 789 | 59.7% | 17,687,519 | 76.9% | | | | | | | | | |

TABLE 11. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

| RESIDENT RETURNS: HEAD OF HOUSEHOLD | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------------------|-----------------------------|-------------------------------------|---|-------------------------------|---|-------------------------------------|----------------------|--|------------------------|-------------------------|-----------------------------|-------------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------------|------------------------|---------------------------|-------------------------|-------------------------|-------------------------|----------------------|-------------------------|----------------------|-----------------------------|-------------------------------------|--------------------------------|
| D-400 Filing Financial Statistics: | | | | | Modifications to Federal AGI: | | | | | | | | Computed NC Taxable Income | | | | Tax Liability | | | | | | | | | | | | |
| Income Level | Number of Returns Filed [HH] | Balance Tax Due/Overpayment | | Federal AGI [includes returns with deficit] [S] | Average Federal AGI Value [S] | Additional [§ 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††: | | | | [includes returns with deficit] | | | Net Tax Liability | | | | | | | | | | | | | |
| | | Number of Returns Filed | [Net Tax > Pre-payments] Amount [S] | | | Number of Returns Filed | [Net Tax < Pre-payments] Amount [S] | Other Deductions [S] | Child Deduction Amount† [S] | Standard Deduction [S] | Itemized Deductions [S] | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | [after application of credits] [S] | as a % of TY2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | Number of Returns Filed | Number of Returns Filed | Number of Returns Filed | Deduction Amount [S] | Number of Returns Filed | Deduction Amount [S] | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCTI as a % of Federal AGI [%] |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 190,012 | 62 | 5,208 | 132,427 | 27,365,041 | 2,367,376,931 | 12,459 | 14,577,830 | 170,521,852 | 646,224,000 | 187,139 | 2,807,080,000 | 2,873 | 50,532,432 | (1,292,403,523) | (6,802) | -54.6% | - | - | - | - | - | - | - | - | - | - | - | - |
| \$ 1 - 4,000 | 31,011 | 5,146 | 237,890 | 25,649 | 9,106,562 | 598,080,333 | 19,286 | 1,868,193 | 7,153,487 | 94,573,500 | 30,766 | 461,490,000 | 245 | 5,815,026 | 30,916,513 | 997 | 5.2% | 1,623,089 | 7,522 | 1,615,567 | 14.8% | 52 | 5.23% | | | | | | |
| 2,001 - 4,000 | 30,614 | 5,736 | 676,080 | 24,755 | 8,623,823 | 650,541,655 | 21,250 | 1,385,781 | 7,430,886 | 91,043,000 | 30,362 | 455,430,000 | 252 | 6,066,977 | 91,956,573 | 3,004 | 14.1% | 4,827,736 | 24,285 | 4,803,451 | 17.1% | 157 | 5.22% | | | | | | |
| 4,001 - 6,000 | 30,339 | 6,132 | 1,037,442 | 24,086 | 8,262,831 | 703,707,927 | 23,195 | 811,562 | 6,939,304 | 87,919,500 | 30,660 | 450,900,000 | 279 | 6,814,973 | 151,945,712 | 5,008 | 21.6% | 7,977,184 | 38,950 | 7,938,234 | 19.1% | 262 | 5.22% | | | | | | |
| 6,001 - 10,000 | 58,289 | 13,105 | 2,993,672 | 44,950 | 15,134,690 | 1,514,240,953 | 25,978 | 2,395,776 | 15,735,423 | 156,063,500 | 57,665 | 864,975,000 | 624 | 14,539,982 | 465,322,824 | 7,983 | 30.7% | 24,429,516 | 159,528 | 24,269,988 | 20.3% | 416 | 5.22% | | | | | | |
| 10,001 - 12,750 | 35,105 | 8,833 | 2,401,393 | 26,103 | 8,503,337 | 1,021,465,790 | 29,097 | 1,181,218 | 11,944,734 | 80,672,000 | 34,649 | 519,735,000 | 456 | 10,512,659 | 399,782,615 | 11,388 | 39.1% | 20,988,624 | 150,779 | 20,837,845 | 19.4% | 594 | 5.21% | | | | | | |
| 12,751 - 15,000 | 29,364 | 8,055 | 2,385,753 | 21,142 | 6,885,350 | 924,415,648 | 31,481 | 716,585 | 9,642,913 | 63,321,500 | 28,953 | 434,295,000 | 411 | 9,321,264 | 408,551,556 | 13,913 | 44.2% | 21,449,047 | 167,322 | 21,281,725 | 20.5% | 725 | 5.21% | | | | | | |
| 15,001 - 17,000 | 25,481 | 7,098 | 2,282,225 | 18,241 | 5,942,605 | 852,956,710 | 33,474 | 1,010,560 | 8,006,516 | 53,417,000 | 25,093 | 376,395,000 | 388 | 8,848,021 | 407,300,733 | 15,984 | 47.8% | 21,383,389 | 200,603 | 21,182,786 | 21.0% | 831 | 5.20% | | | | | | |
| 17,001 - 20,000 | 33,684 | 9,286 | 3,173,063 | 24,202 | 7,957,371 | 1,210,811,550 | 35,946 | 1,058,764 | 13,192,833 | 67,423,000 | 33,102 | 496,530,000 | 582 | 12,875,478 | 621,849,003 | 18,461 | 51.4% | 32,647,135 | 320,464 | 32,326,671 | 19.5% | 960 | 5.20% | | | | | | |
| 20,001 - 21,250 | 12,708 | 3,679 | 1,326,459 | 8,948 | 2,933,261 | 483,738,230 | 38,066 | 513,205 | 4,984,922 | 24,696,500 | 12,452 | 186,775,000 | 256 | 5,724,086 | 262,070,927 | 20,623 | 54.2% | 13,758,784 | 147,414 | 13,611,370 | 18.5% | 1,071 | 5.19% | | | | | | |
| 21,251 - 25,000 | 31,945 | 9,087 | 3,357,570 | 22,650 | 7,577,976 | 1,292,838,848 | 40,471 | 1,229,570 | 13,922,738 | 59,356,500 | 31,192 | 467,880,000 | 753 | 16,728,510 | 736,180,670 | 23,045 | 56.9% | 38,649,551 | 457,282 | 38,192,269 | 16.8% | 1,196 | 5.19% | | | | | | |
| 25,001 - 30,000 | 31,632 | 9,319 | 3,356,164 | 22,096 | 7,335,964 | 1,411,194,541 | 44,613 | 2,079,834 | 15,808,365 | 49,003,500 | 30,693 | 460,395,000 | 939 | 21,066,015 | 867,001,495 | 27,409 | 61.4% | 45,517,609 | 599,905 | 44,917,704 | 14.3% | 1,420 | 5.18% | | | | | | |
| 30,001 - 40,000 | 48,362 | 15,110 | 6,881,503 | 32,933 | 11,108,662 | 2,494,443,734 | 51,579 | 3,630,810 | 25,334,278 | 63,908,500 | 46,570 | 698,550,000 | 1,792 | 38,592,891 | 1,671,688,785 | 34,566 | 67.0% | 87,763,784 | 1,402,409 | 86,361,375 | 13.4% | 1,786 | 5.17% | | | | | | |
| 40,001 - 50,000 | 29,075 | 9,489 | 5,072,097 | 19,380 | 6,759,540 | 1,787,155,108 | 61,467 | 2,815,598 | 17,291,511 | 26,689,500 | 27,437 | 411,555,000 | 1,638 | 34,955,964 | 1,299,478,731 | 44,694 | 72.7% | 68,222,674 | 1,394,858 | 66,827,816 | 10.6% | 2,298 | 5.14% | | | | | | |
| 50,001 - 60,000 | 18,387 | 6,396 | 4,002,553 | 11,827 | 4,388,348 | 1,308,086,540 | 71,142 | 2,389,771 | 11,615,550 | 13,273,000 | 16,967 | 254,505,000 | 1,420 | 29,425,530 | 1,001,657,231 | 54,476 | 76.6% | 52,587,065 | 1,146,693 | 51,440,372 | 8.9% | 2,798 | 5.14% | | | | | | |
| 60,001 - 75,000 | 16,085 | 5,920 | 4,423,131 | 9,997 | 4,171,530 | 1,337,784,407 | 83,170 | 3,880,409 | 12,261,818 | 5,861,500 | 14,121 | 211,815,000 | 1,964 | 41,033,680 | 1,070,692,818 | 66,565 | 80.0% | 56,211,441 | 1,448,731 | 54,762,710 | 6.8% | 3,405 | 5.11% | | | | | | |
| 75,001 - 80,000 | 3,434 | 1,310 | 1,104,124 | 2,090 | 905,137 | 322,479,512 | 93,908 | 1,055,836 | 2,820,149 | 26,500 | 2,900 | 43,500,000 | 534 | 17,277,874 | 265,910,825 | 77,435 | 82.5% | 13,960,318 | 329,100 | 13,631,218 | 5.6% | 3,969 | 5.13% | | | | | | |
| 80,001 - 100,000 | 9,127 | 3,487 | 3,521,184 | 5,538 | 2,647,230 | 963,836,583 | 105,603 | 3,923,189 | 8,257,772 | 70,500 | 7,382 | 110,730,000 | 1,745 | 36,979,342 | 811,722,158 | 88,936 | 84.2% | 42,615,386 | 1,098,016 | 41,517,370 | 4.6% | 4,549 | 5.11% | | | | | | |
| 100,001 - 120,000 | 4,938 | 1,935 | 2,539,970 | 2,948 | 1,712,131 | 623,334,399 | 126,030 | 3,645,100 | 5,515,618 | 36,670 | 3,670 | 55,050,000 | 1,268 | 26,883,452 | 538,557,839 | 109,064 | 86.5% | 28,274,285 | 731,411 | 27,542,874 | 3.7% | 5,578 | 5.11% | | | | | | |
| 120,001 - 160,000 | 4,686 | 1,972 | 3,455,542 | 2,662 | 1,964,326 | 723,077,048 | 154,306 | 6,599,148 | 6,042,574 | 28,500 | 3,112 | 46,680,000 | 1,574 | 34,197,610 | 642,727,512 | 137,159 | 88.9% | 33,743,240 | 859,725 | 32,883,515 | 3.0% | 7,017 | 5.12% | | | | | | |
| 160,001 - 200,000 | 2,067 | 908 | 2,230,438 | 1,143 | 1,081,379 | 403,826,263 | 195,368 | 5,819,177 | 3,824,929 | - | 1,175 | 17,625,000 | 892 | 20,451,294 | 367,744,217 | 177,912 | 91.1% | 19,306,570 | 472,557 | 18,834,013 | 2.5% | 9,112 | 5.12% | | | | | | |
| 200,001 or more | 3,683 | 1,626 | 13,876,074 | 2,029 | 10,070,982 | 1,895,903,163 | 514,771 | 14,167,387 | 95,584,384 | - | 1,603 | 24,045,000 | 2,080 | 88,119,552 | 1,829,321,614 | 496,693 | 96.5% | 96,039,420 | 7,292,750 | 88,746,670 | 2.0% | 24,096 | 4.85% | | | | | | |
| TOTAL | 680,028 | 133,691 | 70,789,534 | 485,796 | 160,438,076 | 24,890,295,873 | 36,602 | 203,755,213 | 473,735,556 | 1,583,641,000 | 657,063 | 9,855,935,000 | 22,965 | 530,762,612 | 12,649,976,918 | 28,453 | 50.8% | 731,975,847 | 18,450,304 | 713,525,543 | 5.9% | 1,049 | 5.12% | | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 3,247 | 33 | 92,996 | 577 | 761,685 | (80,105,053) | (24,670) | 28,664,753 | 4,546,128 | 3,615,000 | 1,979 | 29,685,000 | 1,268 | 3,540,606 | (92,827,034) | (28,589) | 115.9% | [D] | [D] | 218,872 | 1.4% | 67 | -0.27% | | | | | | |
| \$ 1 - 3,999 | 10,153 | 12 | 3,217 | 5,458 | 438,380 | 23,492,742 | 2,314 | 769,999 | 371,026 | 25,405,000 | 10,074 | 151,105,000 | 79 | 1,640,895 | (154,259,180) | (15,193) | -65.6% | [D] | [D] | 10,780 | 1.3% | 1 | 0.05% | | | | | | |
| 4,000 - 9,999 | 39,804 | 54 | 21,658 | 28,809 | 3,272,139 | 297,086,343 | 7,464 | 1,953,170 | 1,018,437 | 112,990,000 | 39,637 | 594,555,000 | 167 | 3,777,679 | (413,301,603) | (10,383) | -139.1% | [D] | [D] | 37,184 | 3.1% | 1 | 0.01% | | | | | | |
| 10,000 - 14,999 | 77,331 | 135 | 60,549 | 53,224 | 9,799,379 | 974,687,300 | 12,604 | 2,719,403 | 3,422,437 | 232,832,500 | 77,071 | 1,156,065,000 | 260 | 5,491,778 | (420,405,012) | (5,436) | -43.1% | [D] | [D] | 75,694 | 0.3% | 1 | 0.01% | | | | | | |
| 15,000 - 19,999 | 84,480 | 623 | 607,653 | 65,487 | 19,298,752 | 1,475,850,544 | 17,470 | 2,766,476 | 9,816,999 | 280,415,000 | 84,139 | 1,262,085,000 | 471 | 7,070,662 | (80,770,641) | (956) | -5.5% | [D] | [D] | 3,241,042 | 4.7% | 38 | 0.22% | | | | | | |
| 20,000 - 24,999 | 78,135 | 14,703 | 2,481,970 | 62,138 | 21,030,125 | 1,756,898,080 | 22,485 | 3,139,734 | 15,901,739 | 232,922,500 | 77,718 | 1,165,770,000 | 417 | 8,680,865 | 336,762,710 | 4,310 | 19.2% | 18,455,177 | 97,096 | 18,358,081 | 14.8% | 235 | 1.04% | | | | | | |
| 25,000 - 29,999 | 74,658 | 16,778 | 4,229,161 | 57,152 | 19,144,814 | 2,051,363,336 | 27,477 | 3,101,297 | 19,731,976 | 215,087,500 | 74,064 | 1,110,960,000 | 594 | 12,046,218 | 696,638,939 | 9,331 | 34.0% | 36,978,560 | 273,339 | 36,705,221 | 20.3% | 492 | 1.79% | | | | | | |
| 30,000 - 39,999 | 118,293 | 32,354 | 10,550,910 | 84,689 | 27,715,591 | 4,090,853,814 | 34,582 | 5,533,041 | 45,198,001 | 260,545,500 | 116,629 | 1,749,430,000 | 1,664 | 37,202,785 | 2,004,010,569 | 16,941 | 49.0% | 105,884,023 | 1,023,893 | 104,860,130 | 21.9% | 886 | 2.56% | | | | | | |
| 40,000 - 49,999 | 69,114 | 20,091 | 8,099,412 | 48,102 | 16,285,210 | 3,080,539,922 | 44,572 | 2,678,216 | 51,060,650 | 126,051,500 | 67,108 | 1,006,620,000 | 2,006 | 44,934,262 | 1,854,551,726 | 26,833 | 60.2% | 97,879,611 | 1,285,725 | 96,593,886 | 18.4% | 1,398 | 3.14% | | | | | | |
| 50,000 - 59,999 | 42,049 | 12,976 | 6,062,282 | 28,482 | 9,935,115 | 2,294,020,117 | 54,570 | 4,391,700 | 51,324,121 | 57,450,000 | 40,037 | 600,555,000 | 2,012 | 45,551,658 | 1,544,131,038 | 36,722 | 67.3% | 81,439,820 | 1,485,370 | 79,954,450 | 15.2% | 1,901 | 3.48% | | | | | | |
| 60,000 - 69,999 | 26,375 | 8,669 | 4,998,154 | 17,331 | 6,366,352 | 1,703,869,046 | 64,602 | 3,475,972 | 44,874,871 | 22,281,500 | 24,501 | 367,515,000 | 1,874 | 42,460,888 | 1,230,212,759 | 46,643 | 72.2% | 64,793,787 | 1,273,511 | 63,520,276 | 12.4% | 2,408 | 3.73% | | | | | | |
| 70,000 - 74,999 | 9,207 | 3,174 | 2,047,286 | 5,893 | 2,271,358 | 666,547,047 | 72,396 | 1,641,261 | 18,355,341 | | | | | | | | | | | | | | | | | | | | |

TABLE 11A. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

| RESIDENT RETURNS: HEAD OF HOUSEHOLD-STANDARD DEDUCTION | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--------------------------------------|-------------------------|--------------------------------------|---|-------------------------------|--------------------------------|-----------------------------------|-----------------------------|-------------------------------------|--|-------------------------------------|---|-------------------------------------|---|-------------------------------------|------------------------|---------------------------|----------------|-----------------------------------|
| Income Level | Aggregate Number of Returns Filed [HH] | 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] | | | Net Tax Liability | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(2)] | | Standard Deduction††: | | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCIT as a % of Federal AGI [%] | [after application of credits] [S] | as a % of Resident HH Tax Liability [%] | as a % of TY 2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | |
| | | Number of Returns Filed | [Net Tax* > Pre-payments] Amount [S] | Number of Returns Filed | [Net Tax* < Pre-payments] Amount [S] | | | Child Ded [§ 105-153.5(a)]† | Other Deductions [§ 105-153.5(b)] | Number of Returns Filed | % of R-IHH Returns Filled [%] | | | | | | | | | Deductions [S] | % of R-IHH SD/ID Value Amount [%] |
| | | Additions [S] | Deductions [S] | Number of Returns Filed | % of R-IHH Returns Filled [%] | | | Deductions [S] | % of R-IHH SD/ID Value Amount [%] | NC Taxable Income Value [S] | Average NC Taxable Income Value [S] | NCIT as a % of Federal AGI [%] | [after application of credits] [S] | as a % of Resident HH Tax Liability [%] | as a % of TY 2019 Tax Liability [%] | Average per Return [S] | Effective Tax Rate††† [%] | | | | |
| | | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 190,012 | [D] | [D] | 131,373 | 26,415,125 | 2,331,577,495 | 12,459 | 12,559,520 | 792,133,958 | 187,139 | 98.5% | 2,807,080,000 | 98.2% | (1,255,076,943) | (6,707) | -53.8% | - | - | - | | |
| \$ 1 - 2,000 | 31,011 | [D] | [D] | 25,454 | 8,944,046 | 590,890,610 | 19,206 | 1,500,257 | 100,249,182 | 30,766 | 99.2% | 461,490,000 | 98.8% | 30,651,685 | 996 | 5.2% | 1,602,090 | 99.2% | 14.6% | 52 | 5.23% |
| 2,001 - 4,000 | 30,614 | 5,681 | 668,800 | 24,560 | 8,464,866 | 641,984,712 | 21,144 | 1,358,078 | 96,702,514 | 30,362 | 99.2% | 455,430,000 | 98.7% | 91,210,276 | 3,004 | 14.2% | 4,765,267 | 99.2% | 16.9% | 157 | 5.22% |
| 4,001 - 6,000 | 30,339 | 6,068 | 1,022,824 | 23,872 | 8,091,283 | 694,384,845 | 23,100 | 623,616 | 93,569,867 | 30,060 | 99.1% | 450,900,000 | 98.5% | 150,538,594 | 5,008 | 21.7% | 7,865,199 | 99.1% | 18.9% | 262 | 5.22% |
| 6,001 - 10,000 | 58,289 | 12,961 | 2,947,141 | 44,476 | 14,751,233 | 1,491,631,599 | 25,867 | 2,185,108 | 168,556,529 | 57,665 | 98.9% | 864,975,000 | 98.3% | 460,285,178 | 7,982 | 30.9% | 24,010,208 | 98.9% | 20.0% | 416 | 5.22% |
| 10,001 - 12,750 | 35,105 | 8,711 | 2,355,090 | 25,775 | 8,247,229 | 1,003,592,345 | 28,965 | 1,121,374 | 90,374,572 | 34,649 | 98.7% | 519,735,000 | 98.0% | 394,604,147 | 11,389 | 39.3% | 20,571,798 | 98.7% | 19.2% | 594 | 5.21% |
| 12,751 - 15,000 | 29,364 | 7,956 | 2,340,312 | 20,836 | 6,658,763 | 907,795,987 | 31,354 | 669,563 | 71,336,144 | 28,953 | 98.6% | 434,295,000 | 97.9% | 402,834,406 | 13,913 | 44.4% | 20,989,898 | 98.6% | 20.3% | 725 | 5.21% |
| 15,001 - 17,000 | 25,481 | 7,028 | 2,243,494 | 19,298 | 5,711,588 | 836,451,525 | 33,334 | 3,041,633 | 59,940,183 | 25,093 | 98.5% | 376,395,000 | 97.7% | 401,086,345 | 15,984 | 48.0% | 20,865,255 | 98.5% | 20.7% | 832 | 5.20% |
| 17,001 - 20,000 | 33,684 | 9,152 | 3,094,542 | 23,758 | 7,628,238 | 1,184,966,444 | 35,797 | 978,708 | 78,336,794 | 33,102 | 98.3% | 496,530,000 | 97.5% | 611,078,358 | 18,460 | 51.6% | 31,768,875 | 98.3% | 19.2% | 960 | 5.20% |
| 20,001 - 21,250 | 12,708 | 3,625 | 1,298,882 | 8,749 | 2,788,786 | 472,010,306 | 37,906 | 493,370 | 28,932,514 | 12,452 | 98.0% | 186,775,000 | 97.0% | 256,796,162 | 20,623 | 54.4% | 13,340,324 | 98.0% | 18.1% | 1,071 | 5.19% |
| 21,251 - 25,000 | 31,945 | 8,916 | 3,256,198 | 22,073 | 7,153,312 | 1,256,005,145 | 40,267 | 1,140,747 | 70,502,647 | 31,192 | 97.6% | 467,880,000 | 96.5% | 718,763,245 | 23,043 | 57.2% | 37,290,480 | 97.6% | 16.4% | 1,196 | 5.19% |
| 25,001 - 30,000 | 31,632 | 9,061 | 3,642,268 | 21,422 | 6,851,917 | 1,361,438,648 | 44,357 | 1,884,827 | 61,756,734 | 30,693 | 97.0% | 460,395,000 | 95.6% | 841,171,741 | 27,406 | 61.8% | 43,591,105 | 97.0% | 13.8% | 1,420 | 5.18% |
| 30,001 - 40,000 | 48,362 | 14,632 | 6,565,177 | 31,633 | 10,248,118 | 2,388,631,937 | 51,291 | 3,041,637 | 83,399,788 | 46,570 | 96.3% | 698,500,000 | 94.8% | 1,609,183,786 | 34,554 | 67.4% | 83,157,965 | 96.3% | 12.9% | 1,786 | 5.17% |
| 40,001 - 50,000 | 29,075 | 9,003 | 4,670,090 | 18,239 | 6,004,898 | 1,674,574,892 | 61,033 | 2,405,017 | 39,509,818 | 27,437 | 94.4% | 411,555,000 | 92.2% | 1,225,915,091 | 44,681 | 73.2% | 63,053,047 | 94.4% | 10.0% | 2,298 | 5.14% |
| 50,001 - 60,000 | 18,387 | 5,971 | 3,622,702 | 10,845 | 3,779,084 | 1,197,647,759 | 70,587 | 2,169,200 | 21,582,674 | 16,967 | 92.3% | 254,505,000 | 89.6% | 923,729,285 | 54,443 | 77.1% | 47,434,156 | 92.2% | 8.2% | 2,796 | 5.14% |
| 60,001 - 75,000 | 16,085 | 5,414 | 3,887,331 | 8,557 | 3,186,835 | 1,161,626,805 | 82,262 | 2,981,414 | 14,161,599 | 14,121 | 87.8% | 211,815,000 | 83.8% | 938,631,620 | 66,471 | 80.8% | 47,960,237 | 87.6% | 5.9% | 3,396 | 5.11% |
| 75,001 - 80,000 | 3,434 | 1,154 | 949,590 | 1,717 | 661,344 | 269,484,873 | 92,226 | 566,228 | 2,011,067 | 2,900 | 84.4% | 43,500,000 | 79.4% | 224,540,034 | 77,428 | 83.3% | 11,510,261 | 84.4% | 4.8% | 3,969 | 5.13% |
| 80,001 - 100,000 | 9,127 | 2,949 | 2,926,155 | 4,342 | 1,867,588 | 768,910,183 | 104,160 | 3,440,182 | 5,861,274 | 7,382 | 80.9% | 110,730,000 | 75.0% | 655,509,091 | 88,832 | 85.3% | 33,479,889 | 80.6% | 3.7% | 4,535 | 5.11% |
| 100,001 - 120,000 | 4,938 | 1,560 | 2,059,390 | 2,067 | 1,042,476 | 455,567,897 | 124,133 | 2,789,711 | 3,416,764 | 3,670 | 74.3% | 55,050,000 | 67.2% | 399,890,844 | 108,962 | 87.8% | 20,436,332 | 74.2% | 2.7% | 5,568 | 5.11% |
| 120,001 - 160,000 | 4,686 | 1,428 | 2,517,914 | 1,651 | 1,019,488 | 471,672,513 | 151,566 | 4,149,113 | 3,496,978 | 3,112 | 66.4% | 46,680,000 | 57.7% | 425,644,648 | 136,775 | 90.2% | 21,756,603 | 66.2% | 2.0% | 6,991 | 5.11% |
| 160,001 - 200,000 | 2,067 | 575 | 1,511,496 | 590 | 526,757 | 223,799,472 | 190,468 | 4,497,973 | 2,436,501 | 1,175 | 56.8% | 17,625,000 | 46.3% | 208,235,944 | 177,222 | 93.0% | 10,599,415 | 56.3% | 1.4% | 9,021 | 5.09% |
| 200,001 or more | 3,683 | 830 | 6,130,547 | 757 | 2,258,409 | 651,522,037 | 406,439 | 27,049,715 | 11,850,223 | 1,603 | 43.5% | 24,045,000 | 21.4% | 642,676,529 | 400,921 | 98.6% | 31,937,282 | 36.0% | 0.7% | 19,923 | 4.97% |
| TOTAL | 680,028 | 127,836 | 57,950,133 | 470,674 | 142,301,472 | 22,036,168,029 | 33,537 | 78,575,361 | 1,900,658,324 | 657,063 | 96.6% | 9,855,935,000 | 94.9% | 10,358,150,066 | 24,713 | 47.0% | 597,985,686 | 83.8% | 5.0% | 910 | 5.15% |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 3,247 | [D] | [D] | 496 | 577,229 | (62,905,512) | (31,787) | 19,794,718 | 5,888,285 | 1,979 | 60.9% | 29,685,000 | 89.3% | (78,684,079) | (39,760) | 125.1% | 155,167 | 70.9% | 1.0% | 78 | -0.25% |
| \$ 1 - 3,999 | 10,153 | [D] | [D] | 5,427 | 16,110 | 23,356,679 | 2,319 | 687,463 | 25,588,463 | 10,074 | 99.2% | 151,105,000 | 98.9% | (152,649,321) | (15,153) | -653.6% | 10,536 | 97.7% | 1.2% | 1 | 0.05% |
| 4,000 - 9,999 | 39,804 | [D] | [D] | 28,724 | 3,232,251 | 295,860,870 | 7,464 | 1,807,015 | 113,627,292 | 39,637 | 99.6% | 594,555,000 | 99.4% | (410,514,407) | (10,357) | -138.8% | 33,901 | 90.3% | 2.8% | 1 | 0.01% |
| 10,000 - 14,999 | 77,331 | 121 | 56,658 | 53,080 | 9,729,727 | 971,396,127 | 12,604 | 2,581,096 | 235,717,976 | 77,071 | 99.7% | 1,156,065,000 | 99.5% | (417,805,753) | (5,421) | -43.0% | 66,604 | 88.0% | 0.2% | 1 | 0.01% |
| 15,000 - 19,999 | 84,480 | 6,593 | 597,989 | 65,269 | 19,169,849 | 1,469,846,976 | 17,469 | 2,525,089 | 289,313,498 | 84,139 | 99.6% | 1,262,085,000 | 99.4% | (79,026,433) | (939) | -5.4% | 3,220,403 | 99.4% | 4.6% | 38 | 0.22% |
| 20,000 - 24,999 | 78,135 | 14,637 | 2,463,765 | 61,847 | 20,810,151 | 1,747,489,556 | 22,485 | 2,791,924 | 247,319,960 | 77,718 | 99.5% | 1,165,770,000 | 99.3% | 337,191,520 | 4,339 | 19.3% | 18,300,842 | 99.7% | 14.7% | 235 | 1.05% |
| 25,000 - 29,999 | 74,658 | 16,649 | 4,184,885 | 56,728 | 18,862,928 | 2,035,016,048 | 27,476 | 2,907,690 | 232,823,879 | 74,064 | 99.2% | 1,110,960,000 | 98.9% | 694,139,859 | 9,372 | 34.1% | 36,523,852 | 99.5% | 20.2% | 493 | 1.79% |
| 30,000 - 39,999 | 118,293 | 32,013 | 10,390,637 | 83,433 | 26,888,602 | 4,032,085,760 | 34,572 | 4,612,794 | 300,336,336 | 116,629 | 98.6% | 1,749,430,000 | 97.9% | 1,986,932,218 | 17,036 | 49.3% | 103,860,331 | 99.0% | 21.7% | 891 | 2.58% |
| 40,000 - 49,999 | 69,114 | 19,626 | 7,851,459 | 46,226 | 15,296,003 | 2,990,261,139 | 44,559 | 2,443,923 | 170,097,464 | 67,108 | 97.1% | 1,006,620,000 | 95.7% | 1,815,987,598 | 27,061 | 60.7% | 94,500,229 | 99.8% | 18.0% | 1,408 | 3.16% |
| 50,000 - 59,999 | 42,049 | 12,467 | 5,773,040 | 27,033 | 8,950,555 | 2,184,208,885 | 54,555 | 3,724,005 | 100,963,635 | 40,037 | 95.2% | 600,555,000 | 92.9% | 1,486,414,255 | 37,126 | 68.1% | 76,900,547 | 96.2% | 14.7% | 1,921 | 3.52% |
| 60,000 - 69,999 | 26,375 | 8,174 | 4,607,230 | 15,999 | 5,409,240 | 1,582,328,483 | 64,582 | 2,899,459 | 59,592,990 | 24,501 | 92.9% | 367,515,000 | 89.6% | 1,158,119,952 | 47,268 | 73.2% | 59,766,215 | 94.1% | 11.7% | 2,439 | 3.78% |
| 70,000 - 74,999 | 9,207 | 2,962 | 1,869,415 | 5,271 | 1,841,063 | 604,749,398 | 72,382 | 1,413,509 | 22,057,650 | 8,355 | 90.7% | 125,325,000 | 86.7% | 458,780,257 | 54,911 | 75.9% | 23,584,749 | 92.1% | 9.6% | 2,823 | 3.90% |
| 75,000 - 79,999 | 7,144 | 2,369 | 1,608,541 | 3,872 | 1,431,214 | 490,046,601 | 77,368 | 929,277 | 14,694,175 | 6,334 | 88.7% | 95,010,000 | 84.6% | 381,271,703 | 60,194 | 77.8% | 19,541,089 | 90.0% | 8.0% | 3,085 | 3.99% |
| 80,000 - 89,999 | 10,394 | 3,428 | 2,543,467 | 5,359 | 2,042,525 | 755,445,009 | 84,625 | 1,718,380 | 23,417,981 | 8,927 | 85.9% | 133,905,000 | 80.9% | 599,840,408 | 67,194 | 79.4% | 30,655,591 | 87.0% | 6.3% | 3,434 | 4.06% |
| 90,000 - 99,999 | 6,696 | 2,160 | 1,810,378 | 3,225 | 1,296,664 | 517,428,304 | 94,663 | 1,204,258 | 12,065,554 | 5,466 | 81.6% | 81,990,000 | 75.1% | 424,577,008 | 77,676 | 82.1% | 21,775,029 | 83.2% | 4.6% | 3,984 | 4.21% |
| 100,000 - 149,999 | 14,330 | 4,406 | 5,344,859 | 6,081 | 3,004,065 | 1,256,141,579 | 118,225 | 5,143,359 | 25,978,912 | 10,625 | 74.1% | 159,375,000 | 66.0% | 1,075,931,026 | 101,264 | 85.7% | 54,996,521 | 74.9% | 2.8% | 5,176 | 4.38% |
| 150,000 - 199,999 | 4,154 | 1,173 | 2,396,556 | 1,289 | 966,345 | 424,604,666 | | | | | | | | | | | | | | | |

TABLE 11B. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

| RESIDENT RETURNS: HEAD OF HOUSEHOLD-ITEMIZED DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------------------------|-------------------------|--------------------------------------|--|--------------------------------|---------------------------------|-------------|-------------------------|-----------------------------|-------------------------|-----------------------------|--|----------------------------------|-----------------------|------------------------------|--------------------------------------|--------------------------------|-------------------------------------|---|------------------------------------|-------------------------|---------------------------|
| Income Level | Aggregate Number of Returns Filed Resident [HH] | D-400 Filing Financial Statistics: Balance Tax Due/Overpayment | | | | Federal AGI [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications to Federal AGI: | | | | | | Computed NC Taxable Income [includes returns with deficit] | | | Net Tax Liability | | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Additions [§ 105-153.5(c),(e2)] | | Itemized Deductions†† | | Number of Returns Filed | % of R-HH Returns Filed [%] | Deduction Amount [\$] | % of R-HH SD/ID Value Amount [%] | Average ID Value [\$] | NC Taxable Income Value [\$] | Average NC Taxable Income Value [\$] | NCTI as a % of Federal AGI [%] | [after application of credits] [\$] | as a % of Resident HH Tax Liability [%] | as a % of TY2019 Tax Liability [%] | Average per Return [\$] | Effective Tax Rate††† [%] |
| | | Number of Returns Filed | [Net Tax > Pre-payments] Amount [\$] | Number of Returns Filed | [Net Tax < Pre-payments] Amount [\$] | | | Additions | Deductions | Number of Returns Filed | % of R-HH Returns Filed [%] | | | | | | | | | | | | | |
| | | [D] | [D] | [D] | [D] | | | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 190,012 | [D] | [D] | 1,054 | 949,916 | 35,799,436 | 12,461 | 2,018,310 | 24,611,894 | 2,873 | 1.5% | 50,532,432 | 1.8% | 17,589 | (37,326,580) | (12,992) | -104.3% | - | - | - | - | | | |
| \$ 1 - 2,000 | 31,011 | [D] | [D] | 195 | 162,516 | 7,189,723 | 29,346 | 367,936 | 1,477,805 | 245 | 0.8% | 5,815,026 | 1.2% | 23,735 | 264,828 | 1,081 | 3.7% | 13,477 | 0.8% | 0.1% | 55 | 5.09% | | |
| 2,001 - 4,000 | 30,614 | 55 | 7,280 | 195 | 158,957 | 8,556,943 | 33,956 | 27,703 | 1,771,372 | 252 | 0.8% | 6,066,977 | 1.3% | 24,075 | 746,297 | 2,961 | 8.7% | 38,184 | 0.8% | 0.1% | 152 | 5.12% | | |
| 4,001 - 6,000 | 30,339 | 64 | 14,618 | 214 | 171,548 | 9,323,082 | 33,416 | 187,946 | 1,288,937 | 279 | 0.9% | 6,814,973 | 1.5% | 24,426 | 1,407,118 | 5,043 | 15.1% | 73,035 | 0.9% | 0.2% | 262 | 5.19% | | |
| 6,001 - 10,000 | 58,289 | 144 | 46,531 | 474 | 383,367 | 22,609,354 | 36,233 | 210,668 | 3,242,934 | 624 | 1.1% | 14,539,982 | 1.7% | 23,301 | 5,037,646 | 8,073 | 22.3% | 259,780 | 1.1% | 0.2% | 416 | 5.16% | | |
| 10,001 - 12,750 | 35,105 | 122 | 46,303 | 328 | 256,108 | 17,873,445 | 39,196 | 59,844 | 2,242,162 | 456 | 1.3% | 10,512,659 | 2.0% | 23,054 | 5,178,468 | 11,356 | 29.0% | 266,407 | 1.3% | 0.2% | 583 | 5.14% | | |
| 12,751 - 15,000 | 29,364 | 99 | 45,441 | 306 | 226,587 | 16,619,661 | 40,437 | 47,022 | 1,628,269 | 411 | 1.4% | 9,321,264 | 2.1% | 22,679 | 5,717,150 | 13,910 | 34.4% | 291,827 | 1.4% | 0.3% | 710 | 5.10% | | |
| 15,001 - 17,000 | 25,481 | 70 | 38,731 | 313 | 231,017 | 16,505,185 | 42,539 | 40,557 | 1,483,333 | 388 | 1.5% | 8,848,021 | 2.3% | 22,804 | 6,214,388 | 16,016 | 37.7% | 317,531 | 1.5% | 0.3% | 818 | 5.11% | | |
| 17,001 - 20,000 | 33,684 | 134 | 78,521 | 444 | 329,133 | 25,845,106 | 44,407 | 80,056 | 2,279,039 | 582 | 1.7% | 12,875,478 | 2.5% | 22,123 | 10,770,645 | 18,506 | 41.7% | 557,796 | 1.7% | 0.3% | 958 | 5.18% | | |
| 20,001 - 21,250 | 12,708 | 54 | 27,577 | 199 | 144,475 | 11,727,924 | 45,812 | 19,835 | 748,908 | 256 | 2.0% | 5,724,086 | 3.0% | 22,360 | 5,274,765 | 20,605 | 45.0% | 271,046 | 2.0% | 0.4% | 1,059 | 5.14% | | |
| 21,251 - 25,000 | 31,945 | 171 | 101,372 | 577 | 424,664 | 36,833,703 | 48,916 | 88,823 | 2,776,591 | 753 | 2.4% | 16,728,510 | 3.5% | 22,216 | 17,417,425 | 23,131 | 47.3% | 901,789 | 2.4% | 0.4% | 1,198 | 5.18% | | |
| 25,001 - 30,000 | 31,632 | 258 | 163,896 | 674 | 484,047 | 49,755,983 | 52,988 | 195,007 | 3,055,131 | 939 | 3.0% | 21,066,015 | 4.4% | 22,435 | 25,829,754 | 27,508 | 51.9% | 1,326,599 | 3.0% | 0.4% | 1,413 | 5.14% | | |
| 30,001 - 40,000 | 48,362 | 478 | 316,326 | 1,300 | 860,544 | 105,811,797 | 59,047 | 589,173 | 5,302,920 | 1,792 | 3.7% | 38,592,891 | 5.2% | 21,536 | 62,505,089 | 34,880 | 59.1% | 3,203,410 | 3.7% | 0.5% | 1,788 | 5.13% | | |
| 40,001 - 50,000 | 29,075 | 486 | 402,007 | 1,141 | 754,642 | 112,580,216 | 68,730 | 410,581 | 4,471,193 | 1,638 | 5.6% | 34,955,964 | 7.8% | 21,341 | 73,563,640 | 44,911 | 65.3% | 3,774,769 | 5.6% | 0.6% | 2,304 | 5.13% | | |
| 50,001 - 60,000 | 18,387 | 425 | 379,851 | 982 | 609,264 | 110,438,781 | 77,774 | 220,571 | 3,305,876 | 1,420 | 7.7% | 29,425,530 | 10.4% | 20,722 | 77,927,946 | 54,879 | 70.6% | 4,006,216 | 7.8% | 0.7% | 2,821 | 5.14% | | |
| 60,001 - 75,000 | 16,085 | 506 | 535,800 | 1,440 | 984,695 | 176,157,602 | 89,693 | 898,995 | 3,961,719 | 1,964 | 12.2% | 41,033,680 | 16.2% | 20,893 | 132,061,198 | 67,241 | 75.0% | 6,802,473 | 12.4% | 0.8% | 3,464 | 5.15% | | |
| 75,001 - 80,000 | 3,434 | 156 | 154,615 | 373 | 243,793 | 52,994,639 | 99,241 | 489,608 | 835,582 | 534 | 15.6% | 11,277,874 | 20.6% | 21,120 | 41,370,971 | 77,473 | 78.1% | 2,120,957 | 15.6% | 0.9% | 3,972 | 5.13% | | |
| 80,001 - 100,000 | 9,127 | 538 | 595,029 | 1,196 | 779,642 | 194,926,400 | 111,706 | 483,007 | 2,466,988 | 1,745 | 19.1% | 36,979,342 | 25.0% | 21,192 | 155,963,067 | 89,377 | 80.0% | 8,037,481 | 19.4% | 0.9% | 4,606 | 5.15% | | |
| 100,001 - 120,000 | 4,938 | 375 | 480,580 | 881 | 669,656 | 166,766,502 | 131,519 | 855,299 | 2,071,354 | 1,268 | 25.7% | 26,883,452 | 32.8% | 21,201 | 138,666,995 | 109,359 | 83.2% | 7,106,542 | 25.8% | 1.0% | 5,605 | 5.12% | | |
| 120,001 - 160,000 | 4,686 | 544 | 937,628 | 1,011 | 944,838 | 251,404,535 | 159,723 | 2,450,035 | 2,574,096 | 1,574 | 33.6% | 34,197,610 | 43.3% | 21,727 | 217,082,864 | 137,918 | 86.3% | 11,126,912 | 33.8% | 1.0% | 7,069 | 5.13% | | |
| 160,001 - 200,000 | 2,067 | 333 | 718,942 | 553 | 554,623 | 180,026,791 | 201,824 | 1,321,204 | 1,388,428 | 892 | 43.2% | 20,451,294 | 53.7% | 22,927 | 159,508,273 | 178,821 | 88.6% | 8,234,598 | 43.7% | 1.1% | 9,232 | 5.16% | | |
| 200,001 or more | 3,683 | 796 | 7,745,527 | 1,272 | 7,812,573 | 1,244,381,126 | 598,260 | 114,117,672 | 83,734,161 | 2,080 | 56.5% | 88,119,552 | 78.6% | 42,365 | 1,186,645,085 | 570,502 | 95.4% | 56,809,388 | 64.0% | 1.3% | 27,312 | 4.79% | | |
| TOTAL | 680,028 | 5,855 | 12,839,401 | 15,122 | 18,136,604 | 2,854,127,844 | 124,282 | 125,179,852 | 156,718,232 | 22,965 | 3.4% | 530,762,612 | 5.1% | 23,112 | 2,291,826,852 | 115,924 | 80.3% | 115,539,857 | 16.2% | 1.0% | 5,031 | 4.96% | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 3,247 | [D] | [D] | 81 | 184,456 | (17,199,541) | (13,564) | 8,870,035 | 2,272,843 | 1,268 | 39.1% | 3,540,606 | 10.7% | 2,792 | (14,142,955) | (11,154) | 82.2% | 63,705 | 29.1% | 0.4% | 50 | -0.37% | | |
| \$ 1 - 3,999 | 10,153 | [D] | [D] | 31 | 22,720 | 179,563 | 1,722 | 82,536 | 187,563 | 79 | 0.8% | 1,640,895 | 1.1% | 20,771 | (1,609,859) | (20,378) | -1183.2% | 244 | 2.3% | 0.0% | 3 | 0.18% | | |
| 4,000 - 9,999 | 39,804 | [D] | [D] | 85 | 39,888 | 1,225,473 | 7,338 | 146,155 | 381,145 | 167 | 0.4% | 3,777,679 | 0.6% | 22,621 | (2,787,196) | (16,690) | -227.4% | 3,593 | 9.7% | 0.3% | 22 | 0.29% | | |
| 10,000 - 14,999 | 77,331 | 14 | 3,891 | 144 | 69,652 | 3,291,173 | 12,658 | 138,307 | 536,916 | 260 | 0.3% | 5,491,778 | 0.5% | 21,122 | (2,599,259) | (9,997) | -79.0% | 9,090 | 12.0% | 0.0% | 35 | 0.28% | | |
| 15,000 - 19,999 | 84,480 | 30 | 9,664 | 218 | 128,903 | 6,003,568 | 17,606 | 241,387 | 918,501 | 341 | 0.4% | 7,070,662 | 0.6% | 20,735 | (1,744,208) | (5,115) | -29.1% | 20,639 | 0.6% | 0.0% | 61 | 0.34% | | |
| 20,000 - 24,999 | 78,135 | 66 | 18,205 | 291 | 220,110 | 9,408,524 | 22,562 | 347,810 | 1,504,279 | 417 | 0.5% | 8,680,865 | 0.7% | 20,817 | (428,810) | (1,028) | -4.6% | 57,239 | 0.3% | 0.0% | 137 | 0.61% | | |
| 25,000 - 29,999 | 74,658 | 129 | 44,276 | 424 | 281,886 | 16,347,288 | 27,521 | 193,607 | 1,995,597 | 594 | 0.8% | 12,046,218 | 1.1% | 20,280 | 2,499,080 | 4,207 | 15.3% | 181,369 | 0.5% | 0.1% | 305 | 1.11% | | |
| 30,000 - 39,999 | 118,293 | 341 | 160,273 | 1,256 | 826,898 | 58,768,054 | 35,317 | 920,247 | 5,407,165 | 1,664 | 1.4% | 37,202,785 | 2.1% | 22,357 | 17,078,351 | 10,263 | 29.1% | 999,799 | 1.0% | 0.2% | 601 | 1.70% | | |
| 40,000 - 49,999 | 69,114 | 465 | 247,953 | 1,476 | 989,207 | 90,278,783 | 45,004 | 234,293 | 7,014,686 | 2,006 | 2.9% | 44,934,262 | 4.3% | 22,400 | 38,564,128 | 19,224 | 42.7% | 2,093,657 | 2.2% | 0.4% | 1,044 | 2.32% | | |
| 50,000 - 59,999 | 42,049 | 509 | 288,982 | 1,449 | 984,560 | 110,411,232 | 54,876 | 667,695 | 7,810,486 | 2,012 | 4.8% | 45,551,658 | 7.1% | 22,640 | 57,716,783 | 28,686 | 52.3% | 3,053,903 | 3.8% | 0.6% | 1,518 | 2.77% | | |
| 60,000 - 69,999 | 26,375 | 495 | 390,924 | 1,332 | 957,112 | 121,540,563 | 64,856 | 576,513 | 7,563,381 | 1,874 | 7.1% | 42,460,888 | 10.4% | 22,658 | 72,092,807 | 38,470 | 59.3% | 3,754,061 | 5.9% | 0.7% | 2,003 | 3.09% | | |
| 70,000 - 74,999 | 9,207 | 212 | 177,871 | 622 | 430,295 | 61,797,649 | 72,532 | 227,752 | 3,608,691 | 852 | 9.3% | 19,232,099 | 13.3% | 22,573 | 39,184,611 | 45,991 | 63.4% | 2,033,937 | 7.9% | 0.8% | 2,387 | 3.29% | | |
| 75,000 - 79,999 | 7,144 | 248 | 210,555 | 544 | 341,625 | 62,720,810 | 77,433 | 259,713 | 3,938,951 | 810 | 11.3% | 17,339,875 | 15.4% | 21,407 | 41,701,967 | 51,484 | 66.5% | 2,159,814 | 10.0% | 0.9% | 2,666 | 3.44% | | |
| 80,000 - 89,999 | 10,394 | 368 | 389,868 | 1,077 | 803,713 | 124,597,265 | 84,933 | 916,869 | 5,274,524 | 1,467 | 14.1% | 31,704,504 | 19.1% | 21,612 | 88,535,106 | 60,351 | 71.1% | 4,589,279 | 13.0% | 0.9% | 3,128 | 3.68% | | |
| 90,000 - 99,999 | 6,696 | 319 | 327,621 | 895 | 641,494 | 116,630,441 | 94,821 | 128,030 | 4,549,563 | 1,230 | 18.4% | 27,165,101 | 24.9% | 22,085 | 85,043,807 | 69,141 | 72.9% | 4,396,057 | 16.8% | 0.9% | 3,574 | 3.77% | | |
| 100,000 - 149,999 | 14,330 | 1,103 | 1,405,832 | 2,557 | 1,949,064 | 449,244,529 | 121,254 | 3,017,784 | 12,369,979 | 3,705 | 25.9% | 82,187,456 | 34.0% | 22,183 | 357,704,878 | 96,547 | 79.6% | 18,368,658 | 25.1% | 0.9% | 4,963 | 4.09% | | |
| 150,000 - 199,999 | 4,154 | 590 | 1,062,318 | 1,050 | 1,035,614 | 284,620,994 | 171,562 | 2,449,952 | 5,006,395 | 1,659 | 39.9% | 37,705,839 | 50.2% | 22,728 | 244,358,712 | 147,293 | 85.9% | 12,553,829 | 39.1% | 1.0% | 7,567 | 4.41% | | |
| 200,000 - 499,999 | 3,743 | 746 | 2,647,409 | 1,310 | 2,246,296 | 594,924,754 | 288,378 | 9,585,752 | 9,326,633 | 2,063 | 55.1% | | | | | | | | | | | | | |

TABLE 12. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

| PART-YEAR RESIDENT RETURNS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|---------------------------------------|-------------------------|---------------------------------------|---|-------------------------------|--|---------------------------------------|-------------------------|---------------------------------------|---|----------------------|-------------------------|-----------------------|--|--|-------------------------------------|-------------------------|---------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------------------|------------------------|---------------------------|
| Income Level | Number of Returns Filed Part-Yr Residents | 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††: Standard Deduction Itemized Deductions | | | | Computed NC Taxable Income [includes returns with deficit] | | | | | Tax Liability | | | | | | | | | |
| | | Balance Tax Due | | Overpayment | | | | Number of Returns Filed | [Net Tax] > [Pre-payments] Amount [S] | Number of Returns Filed | [Net Tax] < [Pre-payments] Amount [S] | Number of Returns Filed | Deduction Amount [S] | Number of Returns Filed | Deduction Amount [S] | before part-year/nonresident taxable percentage [S] | after part-year/nonresident taxable percentage [S] | Average NC Taxable Income Value [S] | Effective Taxable % [S] | NC TI as a % of Federal AGI [S] | Computed Gross Tax Liability [S] | Total Credits Taken [S] | after application of credits [S] | Net Tax Liability | | | | | | |
| | | Number of Returns Filed | [Net Tax] > [Pre-payments] Amount [S] | Number of Returns Filed | [Net Tax] < [Pre-payments] Amount [S] | | | | | | | | | | | | | | | | | | | Number of Returns Filed | Deduction Amount [S] | Number of Returns Filed | Deduction Amount [S] | as a % of TY 2019 Tax Liability [S] | Average per Return [S] | Effective Tax Rate††† [S] |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NC TI Level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 45,093 | 122 | 2,086 | 20,708 | 4,382,626 | 1,009,784,810 | 22,393 | 18,356,881 | 90,366,051 | 38,860,500 | 42,808 | 537,555,000 | 2,285 | 58,925,795 | 302,434,345 | (101,286,933) | (2,246) | -33.5% | 30.0% | - | - | - | - | - | - | - | | | | |
| \$ 1 - 2,000 | 20,380 | 10,142 | 319,793 | 9,798 | 1,661,879 | 619,241,283 | 30,385 | 1,285,824 | 27,792,552 | 11,954,000 | 19,716 | 240,725,000 | 664 | 14,904,793 | 325,150,762 | 17,970,648 | 882 | 5.5% | 52.5% | 943,453 | 12,099 | 931,354 | 8.5% | 46 | 5.18% | | | | | |
| 2,001 - 4,000 | 13,556 | 6,257 | 522,993 | 7,186 | 1,245,267 | 487,908,276 | 35,992 | 742,959 | 18,307,932 | 7,115,000 | 13,114 | 162,240,000 | 442 | 9,902,405 | 291,085,898 | 40,124,913 | 2,960 | 13.8% | 59.7% | 2,106,575 | 26,766 | 2,079,809 | 7.4% | 153 | 5.18% | | | | | |
| 4,001 - 6,000 | 10,852 | 4,855 | 593,637 | 5,900 | 1,153,738 | 444,081,753 | 40,922 | 1,230,032 | 17,165,122 | 5,545,500 | 10,440 | 131,580,000 | 412 | 8,981,652 | 282,039,511 | 53,840,620 | 4,961 | 19.1% | 63.5% | 2,826,665 | 28,102 | 2,798,563 | 6.7% | 258 | 5.20% | | | | | |
| 6,001 - 10,000 | 16,646 | 6,979 | 1,200,513 | 9,558 | 2,020,970 | 791,109,202 | 47,525 | 1,624,481 | 26,528,694 | 7,877,000 | 15,966 | 203,665,000 | 680 | 14,856,982 | 539,806,007 | 131,631,041 | 7,908 | 24.4% | 68.2% | 6,910,671 | 67,496 | 6,843,175 | 5.7% | 411 | 5.20% | | | | | |
| 10,001 - 12,750 | 9,347 | 3,780 | 834,199 | 5,512 | 1,181,832 | 496,547,678 | 53,124 | 780,669 | 16,183,940 | 4,153,500 | 8,905 | 115,740,000 | 442 | 9,372,815 | 351,878,092 | 106,016,316 | 11,342 | 30.1% | 70.9% | 5,565,921 | 54,940 | 5,510,981 | 5.1% | 590 | 5.20% | | | | | |
| 12,751 - 15,000 | 6,718 | 2,506 | 640,118 | 4,180 | 927,002 | 379,976,537 | 56,561 | 1,511,590 | 12,361,714 | 3,029,000 | 6,371 | 83,410,000 | 347 | 7,275,979 | 275,411,434 | 93,123,619 | 13,862 | 33.8% | 72.5% | 4,889,012 | 51,389 | 4,837,623 | 4.7% | 720 | 5.19% | | | | | |
| 15,001 - 17,000 | 5,394 | 2,054 | 566,717 | 3,308 | 803,271 | 321,428,193 | 59,590 | 502,589 | 11,126,565 | 2,280,500 | 5,125 | 68,105,000 | 269 | 5,906,633 | 234,512,084 | 86,161,931 | 15,974 | 36.7% | 73.0% | 4,523,493 | 42,249 | 4,481,244 | 4.4% | 831 | 5.20% | | | | | |
| 17,001 - 20,000 | 7,050 | 2,687 | 796,555 | 4,316 | 1,136,196 | 465,386,382 | 66,012 | 871,766 | 14,024,543 | 2,843,000 | 6,643 | 89,660,000 | 407 | 8,939,556 | 350,791,049 | 130,084,835 | 18,452 | 37.1% | 75.4% | 6,829,486 | 67,483 | 6,762,003 | 4.1% | 959 | 5.20% | | | | | |
| 20,001 - 21,250 | 2,602 | 964 | 306,070 | 1,625 | 432,671 | 185,520,131 | 71,299 | 365,183 | 5,334,026 | 1,035,500 | 2,470 | 33,950,000 | 132 | 2,763,045 | 142,802,743 | 53,656,999 | 20,621 | 67.7% | 77.0% | [D] | [D] | 2,790,666 | 3.8% | 1,073 | 5.20% | | | | | |
| 21,251 - 25,000 | 7,093 | 2,791 | 1,002,916 | 4,250 | 1,139,351 | 522,111,590 | 73,609 | 1,064,431 | 14,521,557 | 2,761,500 | 6,676 | 92,125,000 | 417 | 9,149,528 | 404,618,436 | 163,707,144 | 23,808 | 40.5% | 77.5% | 8,594,645 | 97,730 | 8,496,915 | 3.7% | 1,198 | 5.19% | | | | | |
| 25,001 - 30,000 | 7,849 | 3,087 | 1,246,379 | 4,725 | 1,345,361 | 644,880,822 | 82,161 | 1,190,778 | 19,068,986 | 2,703,500 | 7,287 | 103,310,000 | 562 | 12,657,403 | 508,332,071 | 215,035,571 | 27,397 | 42.3% | 78.8% | 11,289,392 | 138,406 | 11,150,986 | 3.5% | 1,421 | 5.19% | | | | | |
| 30,001 - 40,000 | 11,686 | 4,517 | 2,175,974 | 7,101 | 2,258,745 | 1,104,236,557 | 94,942 | 1,652,518 | 27,809,832 | 3,548,500 | 10,672 | 156,220,000 | 1,014 | 21,879,384 | 896,431,359 | 405,494,323 | 34,699 | 45.2% | 81.2% | 21,288,444 | 236,415 | 21,052,029 | 3.3% | 1,801 | 5.19% | | | | | |
| 40,001 - 50,000 | 8,247 | 3,224 | 1,797,212 | 4,973 | 1,725,911 | 889,188,097 | 107,820 | 2,275,200 | 19,012,249 | 2,161,000 | 7,422 | 113,840,000 | 825 | 17,761,318 | 738,688,730 | 368,484,001 | 44,681 | 49.9% | 83.1% | 19,345,442 | 230,241 | 19,115,201 | 3.0% | 2,318 | 5.19% | | | | | |
| 50,001 - 60,000 | 5,853 | 2,281 | 1,613,388 | 3,534 | 1,461,222 | 718,049,129 | 122,681 | 1,636,798 | 14,634,437 | 1,072,000 | 5,087 | 80,380,000 | 766 | 17,479,674 | 660,119,816 | 320,500,724 | 54,758 | 52.9% | 84.4% | 16,826,823 | 215,672 | 16,610,611 | 2.9% | 2,838 | 5.18% | | | | | |
| 60,001 - 75,000 | 6,241 | 2,464 | 2,052,378 | 4,742 | 1,637,570 | 879,648,021 | 140,947 | 2,066,759 | 16,564,821 | 1,818,000 | 5,350 | 88,260,000 | 891 | 20,716,346 | 755,323,785 | 417,626,815 | 66,917 | 55.3% | 85.9% | 21,925,377 | 357,782 | 21,567,595 | 2.7% | 3,456 | 5.16% | | | | | |
| 75,001 - 80,000 | 1,596 | 654 | 659,941 | 929 | 425,880 | 248,880,181 | 155,940 | 568,289 | 4,322,250 | 123,500 | 1,321 | 22,410,000 | 275 | 6,134,588 | 216,548,132 | 123,582,383 | 77,433 | 57.1% | 87.0% | [D] | [D] | 6,403,171 | -2.6% | 4,012 | 5.18% | | | | | |
| 80,001 - 100,000 | 4,706 | 1,881 | 1,981,036 | 2,793 | 1,508,277 | 822,192,356 | 174,712 | 3,418,797 | 12,162,235 | 192,000 | 3,788 | 65,645,000 | 918 | 21,364,399 | 726,247,519 | 420,266,950 | 89,304 | 57.9% | 88.3% | 22,064,007 | 377,882 | 21,686,125 | 2.4% | 4,608 | 5.16% | | | | | |
| 100,001 - 120,000 | 2,977 | 1,204 | 1,539,339 | 1,750 | 1,102,590 | 614,149,233 | 206,298 | 1,562,757 | 7,603,568 | [D] | 2,292 | 41,125,000 | 685 | 16,691,043 | 550,292,379 | 325,172,037 | 109,228 | 59.1% | 89.6% | 17,071,558 | 305,453 | 16,766,105 | 2.2% | 5,632 | 5.16% | | | | | |
| 120,001 - 160,000 | 3,295 | 1,388 | 2,288,471 | 1,885 | 1,550,131 | 1,019,983,309 | 246,125 | 1,562,404 | 8,815,029 | [D] | 2,309 | 42,425,000 | 986 | 23,909,025 | 737,396,659 | 453,239,377 | 137,554 | 61.5% | 90.9% | 23,795,068 | 463,632 | 23,331,436 | 2.1% | 7,081 | 5.15% | | | | | |
| 160,001 - 200,000 | 1,735 | 712 | 1,547,794 | 1,010 | 969,720 | 515,144,986 | 296,914 | 1,837,211 | 5,553,052 | [D] | 1,098 | 20,710,000 | 637 | 16,186,504 | 474,532,641 | 308,366,135 | 177,733 | 65.0% | 92.1% | 16,189,244 | 410,581 | 15,778,663 | 2.1% | 9,094 | 5.12% | | | | | |
| 200,001 or more | 3,068 | 1,288 | 11,586,676 | 1,755 | 6,904,672 | 3,195,770,925 | 1,041,646 | 11,621,845 | 53,140,666 | [D] | 1,448 | 27,115,000 | 1,620 | 68,706,581 | 3,162,430,553 | 1,683,312,953 | 548,668 | 53.2% | 99.0% | 88,373,935 | 6,137,494 | 82,236,441 | 1.9% | 26,805 | 4.89% | | | | | |
| TOTAL | 201,984 | 65,837 | 35,274,185 | 110,538 | 36,974,883 | 16,166,219,451 | 80,037 | 161,729,761 | 442,310,169 | 98,105,000 | 186,308 | 2,520,195,000 | 15,676 | 394,465,088 | 12,872,873,955 | 5,816,112,402 | 37,171 | 45.2% | 79.6% | 310,663,739 | 9,433,043 | 301,230,696 | 2.5% | 1,491 | 1.86% | | | | | |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 1,596 | 14 | 830,327 | 340 | 461,532 | (68,606,550) | (42,987) | 88,943,393 | 31,176,877 | 502,500 | 1,128 | 14,445,000 | 468 | 2,641,710 | (28,429,244) | 30,977,222 | 19,409 | -109.0% | 41.4% | [D] | [D] | 1,038,539 | 6.7% | 651 | -1.51% | | | | | |
| \$ 1 - 3,999 | 6,851 | 33 | 1,278 | 2,891 | 163,429 | 15,040,637 | 2,195 | 338,095 | 156,739 | 2,157,500 | 6,714 | 72,775,000 | 137 | 1,812,150 | (61,522,657) | (34,751,637) | -5,072 | 56.3% | -409.0% | [D] | [D] | 5,664 | 0.7% | 1 | 0.04% | | | | | |
| 4,000 - 9,999 | 15,650 | 88 | 11,747 | 10,431 | 1,170,765 | 111,609,225 | 7,132 | 815,467 | 385,053 | 7,662,500 | 15,477 | 170,000,000 | 173 | 2,510,726 | (67,933,587) | (36,656,683) | -2,342 | 54.0% | -60.9% | [D] | [D] | 26,154 | 2.2% | 2 | 0.02% | | | | | |
| 10,000 - 14,999 | 15,064 | 2,833 | 126,988 | 9,710 | 1,494,077 | 188,040,644 | 12,483 | 548,235 | 837,340 | 9,860,000 | 14,871 | 168,225,000 | 193 | 2,581,211 | 7,085,328 | 240 | 50.9% | 3.8% | [D] | [D] | 794,732 | 2.9% | 53 | 0.42% | | | | | | |
| 15,000 - 19,999 | 14,512 | 3,965 | 332,373 | 8,525 | 1,490,657 | 253,669,956 | 17,480 | 651,225 | 1,714,491 | 10,705,000 | 14,293 | 165,200,000 | 219 | 3,615,471 | 73,086,219 | 36,838,802 | 2,539 | 50.4% | 28.8% | 2,207,430 | 16,733 | 2,190,697 | 3.1% | 151 | 0.86% | | | | | |
| 20,000 - 24,999 | 13,690 | 4,462 | 532,753 | 7,564 | 1,510,798 | 307,640,248 | 22,472 | 779,062 | 3,095,992 | 9,527,000 | 13,479 | 158,710,000 | 211 | 3,419,472 | 133,666,846 | 66,783,614 | 4,878 | 50.0% | 43.4% | 3,585,517 | 29,948 | 3,555,569 | 2.9% | 260 | 1.16% | | | | | |
| 25,000 - 29,999 | 12,275 | 4,262 | 587,994 | 6,685 | 1,412,975 | 336,728,547 | 27,432 | 459,684 | 4,663,440 | 8,262,000 | 12,002 | 144,240,000 | 273 | 4,663,946 | 175,383,105 | 86,254,921 | 7,027 | 49.2% | 52.1% | 4,559,613 | 36,158 | 4,523,455 | 2.5% | 369 | 1.34% | | | | | |
| 30,000 - 39,999 | 19,581 | 7,496 | 1,176,992 | 10,196 | 2,211,092 | 681,148,415 | 34,786 | 1,356,885 | 11,471,164 | 13,535,500 | 19,072 | 238,775,000 | 509 | 9,469,593 | 409,259,939 | 198,879,808 | 10,157 | 48.6% | 60.1% | 10,498,366 | 97,834 | 10,400,802 | 2.2% | 531 | 1.53% | | | | | |
| 40,000 - 49,999 | 15,052 | 5,888 | 1,237,486 | 7,891 | 1,784,003 | 674,236,526 | 44,794 | 897,033 | 16,189,666 | 9,593,500 | 14,572 | 190,360,000 | 480 | 9,284,977 | 449,705,416 | 215,201,593 | 14,297 | 47.9% | 66.7% | 11,341,440 | 123,274 | 11,218,166 | 2.1% | 745 | 1.66% | | | | | |
| 50,000 - 59,999 | 12,471 | 4,843 | 1,199,702 | 6,689 | 1,607,589 | 683,644,374 | 64,819 | 1,186,449 | 19 | | | | | | | | | | | | | | | | | | | | | |

TABLE 13. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY LEVEL

| | | NONRESIDENT RETURNS | | | | | | | | | | Tax Liability | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|--|---|---------------------------------|-------------------------|---------------------------------|---------------------------------|-----|---------------------------|-----|--|----------------------|-----------------------------|-------------------------|--|---------------------------|---|-----|--|-----|---------------------------------|-----|----------------------------|-----|--------------------------------|-----|------------------------------|-----|---------------------|-----|--------------------------------|-----|--------------------------------|-----|--------------------|-----|-----------------------|-----|
| | | D-400 Filing Financial Statistics: | | | | Federal AGI | | | | Modifications to Federal AGI: | | | | Computed NC Taxable Income | | | | Net Tax Liability | | | | | | | | | | | | | | | | | | | |
| | | Balance Tax Due/Overpayment | | Overpayment | | [includes returns with deficit] | | Average Federal AGI Value | | Additions [§ 105-153.5(c);(c)2]; § 105-153.6 | | Deductions [§ 105-153.5(b)] | | Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††: | | [before part-year/nonresident taxable percentage] | | [after part-year/nonresident taxable percentage] | | Average NC Taxable Income Value | | Effective Taxable % Factor | | NCTI as a % of Federal AGI [%] | | Computed Gross Tax Liability | | Total Credits Taken | | [after application of credits] | | as a % of TY2019 Tax Liability | | Average per Return | | Effective Tax Rate††† | |
| | | Number of Returns Filed | [Net Tax > Payments] Amount [S] | Number of Returns Filed | [Net Tax < Payments] Amount [S] | [S] | [S] | [S] | [S] | Additions [S] | Other Deductions [S] | Child Deduction Amount† [S] | Number of Returns Filed | Deduction Amount [S] | Number of Returns Filed†† | Deduction Amount [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] | [S] |
| | | A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NCTI Level | | [Data rows for NCTI Level] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income Level | | [Data rows for Income Level] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | [Summary row for TOTAL] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | | [Data rows for Non-Positive AGI] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S | | [Data rows for S] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | [Summary row for TOTAL] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Non-Resident=Returns filed by individuals who reportedly were legally domiciled outside of North Carolina for entire tax year 2019 with North Carolina reportable income
 Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.
 ‡Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.
 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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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).
 [D]=Disclosure. Child Deduction value: summary information has been combined with the other deductions category (identical income level) to avoid disclosing specific taxpayer details in categories with low return counts; combined data are displayed in italics; column totals reflect original totals prior to disclosure handling.
 ††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 taxable year 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.
 †††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 95,493 count of TY2019 nonresident returns claiming itemized deductions includes 8,140 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.
 ††††Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after application of part-year/nonresident taxable percentage] for returns with positive taxable income
 †††††Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income
 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. Gross Tax Liability and Credit values: summary information is suppressed to avoid disclosing specific taxpayer details in categories with low return counts; column totals reflect original totals prior to disclosure handling.

TABLE 14A. TAX YEAR 2019 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 [S] | D-400 Returns Claiming Child Deduction | | FAGI [includes deficit] Reported On D-400 Returns Claiming Child Deduction | | Qualifying Children Reported On D-400 Returns Claiming Child Deduction | | Child Deduction Claimed | | Net Tax Liability Reported On D-400 Returns Claiming Child Deduction | |
|---------------------------|----------------------|--|--|-----------|--|-----------|--|-----------|-------------------------|-----------|--|-----------|
| | | | [count] | Share [%] | [S] | Share [%] | [count] | Share [%] | [S] | Share [%] | [S] | Share [%] |
| Married Filing Jointly | <=\$40,000 | 2,500 | 111,902 | 11.0% | (226,171,940) | -0.6% | 211,844 | 12.6% | 529,610,000 | 16.5% | 29,472,191 | 2.4% |
| | >\$40,000-\$60,000 | 2,000 | 91,259 | 8.9% | 4,555,760,141 | 11.1% | 174,681 | 10.4% | 349,361,000 | 10.9% | 113,173,689 | 9.1% |
| | >\$60,000-\$80,000 | 1,500 | 89,759 | 8.8% | 6,280,887,174 | 15.3% | 162,458 | 9.7% | 243,687,000 | 7.6% | 198,583,930 | 15.9% |
| | >\$80,000-\$100,000 | 1,000 | 82,812 | 8.1% | 7,434,843,068 | 18.1% | 145,036 | 8.7% | 145,036,000 | 4.5% | 263,003,313 | 21.1% |
| | >\$100,000-\$120,000 | 500 | 67,994 | 6.7% | 7,448,873,087 | 18.2% | 117,705 | 7.0% | 58,852,500 | 1.8% | 281,718,165 | 22.6% |
| | >\$120,000 | 0 | | | | | | | | | | |
| | | | 443,726 | 43.4% | 25,494,191,530 | 62.2% | 811,724 | 48.4% | 1,326,546,500 | 41.4% | 885,951,288 | 71.0% |
| Surviving Spouse | <=\$40,000 | 2,500 | 722 | 0.1% | 13,456,106 | 0.0% | 1,130 | 0.1% | 2,825,000 | 0.1% | 100,585 | 0.0% |
| | >\$40,000-\$60,000 | 2,000 | 259 | 0.0% | 12,504,966 | 0.0% | 387 | 0.0% | 774,000 | 0.0% | 291,746 | 0.0% |
| | >\$60,000-\$80,000 | 1,500 | 146 | 0.0% | 10,019,219 | 0.0% | 212 | 0.0% | 318,000 | 0.0% | 297,329 | 0.0% |
| | >\$80,000-\$100,000 | 1,000 | 85 | 0.0% | 7,661,724 | 0.0% | 127 | 0.0% | 127,000 | 0.0% | 273,196 | 0.0% |
| | >\$100,000-\$120,000 | 500 | 51 | 0.0% | 5,519,765 | 0.0% | 81 | 0.0% | 40,500 | 0.0% | 209,627 | 0.0% |
| | >\$120,000 | 0 | | | | | | | | | | |
| | | | 1,263 | 0.1% | 49,161,780 | 0.1% | 1,937 | 0.1% | 4,084,500 | 0.1% | 1,172,483 | 0.1% |
| Head of Household | <=\$30,000 | 2,500 | 303,363 | 29.7% | 5,161,869,231 | 12.6% | 466,044 | 27.8% | 1,165,110,000 | 36.3% | 39,417,890 | 3.2% |
| | >\$30,000-\$45,000 | 2,000 | 119,613 | 11.7% | 4,356,422,660 | 10.6% | 180,313 | 10.8% | 360,627,000 | 11.3% | 110,745,451 | 8.9% |
| | >\$45,000-\$60,000 | 1,500 | 50,353 | 4.9% | 2,591,099,862 | 6.3% | 73,369 | 4.4% | 110,053,500 | 3.4% | 84,885,782 | 6.8% |
| | >\$60,000-\$75,000 | 1,000 | 23,358 | 2.3% | 1,554,529,649 | 3.8% | 32,684 | 1.9% | 32,684,000 | 1.0% | 56,455,315 | 4.5% |
| | >\$75,000-\$90,000 | 500 | 11,160 | 1.1% | 912,407,806 | 2.2% | 15,235 | 0.9% | 7,617,500 | 0.2% | 34,711,019 | 2.8% |
| | >\$90,000 | 0 | | | | | | | | | | |
| | | | 507,847 | 49.7% | 14,576,329,208 | 35.6% | 767,645 | 45.8% | 1,676,092,000 | 52.3% | 326,215,457 | 26.2% |
| Single | <=\$20,000 | 2,500 | 37,621 | 3.7% | 286,552,954 | 0.7% | 51,723 | 3.1% | 129,307,500 | 4.0% | 2,250,523 | 0.2% |
| | >\$20,000-\$30,000 | 2,000 | 10,244 | 1.0% | 251,248,016 | 0.6% | 14,065 | 0.8% | 28,130,000 | 0.9% | 6,042,525 | 0.5% |
| | >\$30,000-\$40,000 | 1,500 | 4,558 | 0.4% | 156,209,765 | 0.4% | 6,234 | 0.4% | 9,351,000 | 0.3% | 5,057,197 | 0.4% |
| | >\$40,000-\$50,000 | 1,000 | 1,959 | 0.2% | 87,241,036 | 0.2% | 2,575 | 0.2% | 2,575,000 | 0.1% | 3,145,394 | 0.3% |
| | >\$50,000-\$60,000 | 500 | 1,115 | 0.1% | 60,741,079 | 0.1% | 1,427 | 0.1% | 713,500 | 0.0% | 2,294,767 | 0.2% |
| | >\$60,000 | 0 | | | | | | | | | | |
| | | | 55,497 | 5.4% | 841,992,850 | 2.1% | 76,024 | 4.5% | 170,077,000 | 5.3% | 18,790,406 | 1.5% |
| Married Filing Separately | <=\$20,000 | 2,500 | 2,403 | 0.2% | (390,817,282) | -1.0% | 3,447 | 0.2% | 8,617,500 | 0.3% | 387,407 | 0.0% |
| | >\$20,000-\$30,000 | 2,000 | 2,587 | 0.3% | 65,345,790 | 0.2% | 3,670 | 0.2% | 7,340,000 | 0.2% | 1,560,693 | 0.1% |
| | >\$30,000-\$40,000 | 1,500 | 3,123 | 0.3% | 109,372,218 | 0.3% | 4,540 | 0.3% | 6,810,000 | 0.2% | 3,495,966 | 0.3% |
| | >\$40,000-\$50,000 | 1,000 | 2,858 | 0.3% | 128,336,026 | 0.3% | 4,095 | 0.2% | 4,095,000 | 0.1% | 4,628,592 | 0.4% |
| | >\$50,000-\$60,000 | 500 | 2,245 | 0.2% | 122,689,628 | 0.3% | 3,256 | 0.2% | 1,628,000 | 0.1% | 4,745,823 | 0.4% |
| | >\$60,000 | 0 | | | | | | | | | | |
| | | | 13,216 | 1.3% | 34,926,380 | 0.1% | 19,008 | 1.1% | 28,490,500 | 0.9% | 14,818,481 | 1.2% |
| Aggregate | | | 1,021,549 | 100.0% | 40,996,601,748 | 100.0% | 1,676,338 | 100.0% | 3,205,290,500 | 100.0% | 1,246,948,115 | 100.0% |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 Form D-400 processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 federal 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.

TABLE 14B. TAX YEAR 2019 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

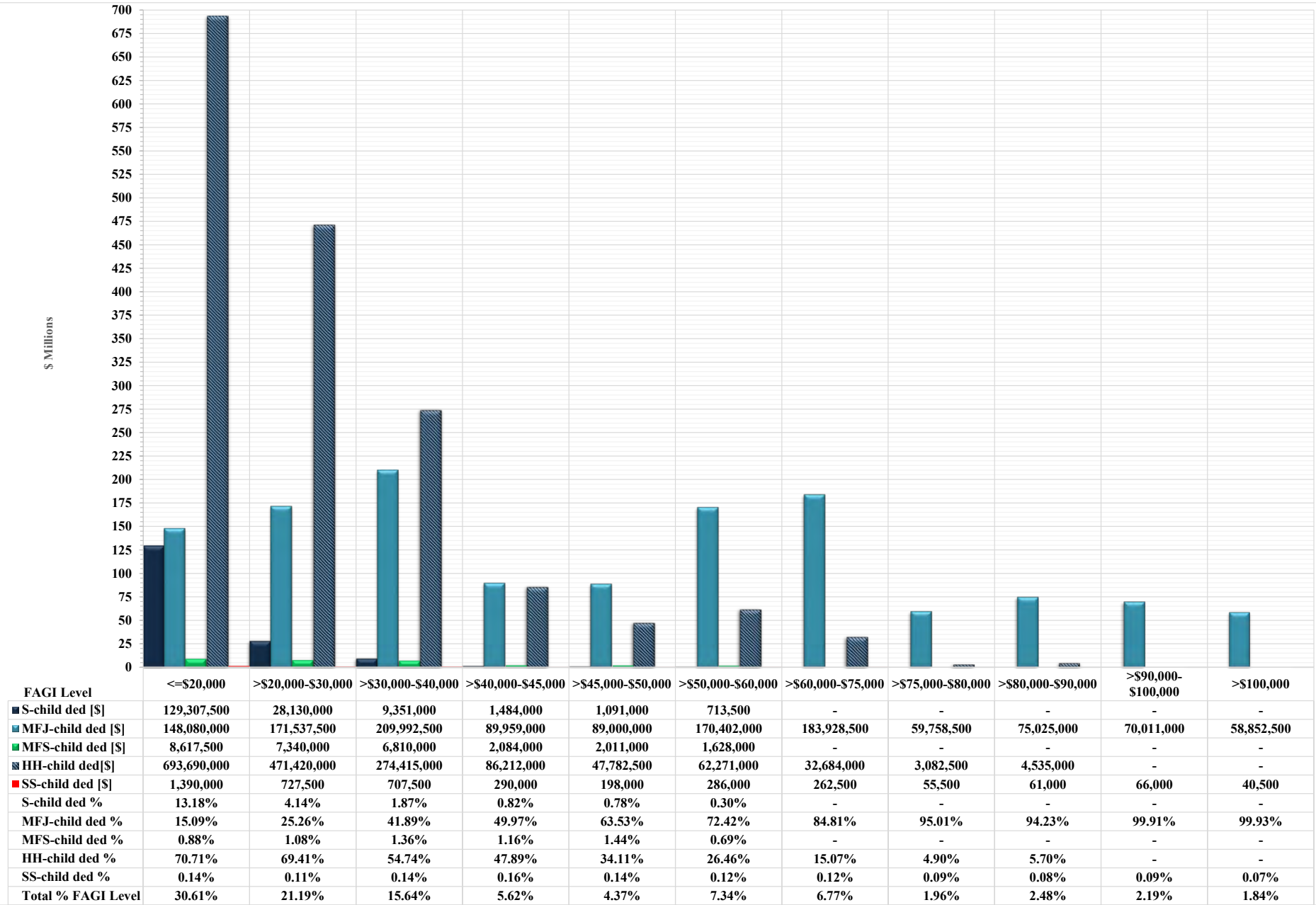
| Income Level | Combined Filing Statuses | | | | | | Head of Household | | | | | | Married Filing Jointly | | | | | |
|---------------------|--------------------------|---------------------|---------------------------|-----------------------------|---------------------|------------------------|---------------------------|---------------------|---------------------------|-----------------------------|---------------------|------------------------|------------------------|---------------------|---------------------------|-----------------------------|---------------------|------------------------|
| | 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 [\$] |
| FAGI Level | | | | | | | | | | | | | | | | | | |
| <=\$20,000 | 253,357 | 24.8% | 392,434 | 981,085,000 | 30.6% | 8,149,917 | 180,527 | 71.3% | 277,476 | 693,690,000 | 70.7% | 1,388,788 | 32,442 | 12.8% | 59,232 | 148,080,000 | 15.1% | 4,122,065 |
| >\$20,000-\$30,000 | 171,651 | 16.8% | 275,209 | 679,155,000 | 21.2% | 49,225,006 | 122,836 | 71.6% | 188,568 | 471,420,000 | 69.4% | 38,029,102 | 35,804 | 20.9% | 68,615 | 171,537,500 | 25.3% | 3,578,759 |
| >\$30,000-\$40,000 | 142,448 | 13.9% | 232,261 | 501,276,000 | 15.6% | 106,241,721 | 90,933 | 63.8% | 137,207 | 274,415,000 | 54.7% | 75,831,667 | 43,656 | 30.6% | 83,997 | 209,992,500 | 41.9% | 21,771,367 |
| >\$40,000-\$45,000 | 54,579 | 5.3% | 91,799 | 180,029,000 | 5.6% | 59,642,337 | 28,680 | 52.5% | 43,106 | 86,212,000 | 47.9% | 34,913,784 | 23,203 | 42.5% | 44,980 | 89,959,000 | 50.0% | 20,718,243 |
| >\$45,000-\$50,000 | 46,863 | 4.6% | 79,556 | 140,082,500 | 4.4% | 62,129,713 | 21,582 | 46.1% | 31,855 | 47,782,500 | 34.1% | 32,247,158 | 23,000 | 49.1% | 44,500 | 89,000,000 | 63.5% | 25,963,116 |
| >\$50,000-\$60,000 | 77,286 | 7.6% | 131,541 | 235,300,500 | 7.3% | 126,307,527 | 28,771 | 37.2% | 41,514 | 62,271,000 | 26.5% | 52,638,624 | 45,056 | 58.3% | 85,201 | 170,402,000 | 72.4% | 66,492,330 |
| >\$60,000-\$75,000 | 90,888 | 8.9% | 155,478 | 216,875,000 | 6.8% | 198,032,504 | 23,358 | 25.7% | 32,684 | 32,684,000 | 15.1% | 56,455,315 | 67,408 | 74.2% | 122,619 | 183,928,500 | 84.8% | 141,337,946 |
| >\$75,000-\$80,000 | 26,864 | 2.6% | 46,041 | 62,896,500 | 2.0% | 70,420,453 | 4,489 | 16.7% | 6,165 | 3,082,500 | 4.9% | 13,116,383 | 22,351 | 83.2% | 39,839 | 59,758,500 | 95.0% | 57,245,984 |
| >\$80,000-\$90,000 | 49,433 | 4.8% | 84,156 | 79,621,000 | 2.5% | 147,685,732 | 6,671 | 13.5% | 9,070 | 4,535,000 | 5.7% | 21,594,636 | 42,721 | 86.4% | 75,025 | 75,025,000 | 94.2% | 125,967,551 |
| >\$90,000-\$100,000 | 40,135 | 3.9% | 70,077 | 70,077,000 | 2.2% | 137,185,413 | - | - | - | - | - | - | 40,091 | 99.9% | 70,011 | 70,011,000 | 99.9% | 137,035,762 |
| >\$100,000 | 68,045 | 6.7% | 117,786 | 58,893,000 | 1.8% | 281,927,792 | - | - | - | - | - | - | 67,994 | 99.9% | 117,705 | 58,852,500 | 99.9% | 281,718,165 |
| TOTAL | 1,021,549 | 100.0% | 1,676,338 | 3,205,290,500 | 100.0% | 1,246,948,115 | 507,847 | 49.7% | 767,645 | 1,676,092,000 | 52.3% | 326,215,457 | 443,726 | 43.4% | 811,724 | 1,326,546,500 | 41.4% | 885,951,288 |
| 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 [\$] |
| FAGI Level | | | | | | | | | | | | | | | | | | |
| <=\$20,000 | 37,621 | 14.8% | 51,723 | 129,307,500 | 13.2% | 2,250,523 | 2,403 | 0.9% | 3,447 | 8,617,500 | 0.9% | 387,407 | 364 | 0.1% | 556 | 1,390,000 | 0.1% | 1,134 |
| >\$20,000-\$30,000 | 10,244 | 6.0% | 14,065 | 28,130,000 | 4.1% | 6,042,525 | 2,587 | 1.5% | 3,670 | 7,340,000 | 1.1% | 1,560,693 | 180 | 0.1% | 291 | 727,500 | 0.1% | 13,927 |
| >\$30,000-\$40,000 | 4,558 | 3.2% | 6,234 | 9,351,000 | 1.9% | 5,057,197 | 3,123 | 2.2% | 4,540 | 6,810,000 | 1.4% | 3,495,966 | 178 | 0.1% | 283 | 707,500 | 0.1% | 85,524 |
| >\$40,000-\$45,000 | 1,116 | 2.0% | 1,484 | 1,484,000 | 0.8% | 1,678,676 | 1,483 | 2.7% | 2,084 | 2,084,000 | 1.2% | 2,244,230 | 97 | 0.2% | 145 | 290,000 | 0.2% | 87,404 |
| >\$45,000-\$50,000 | 843 | 1.8% | 1,091 | 1,091,000 | 0.8% | 1,466,718 | 1,375 | 2.9% | 2,011 | 2,011,000 | 1.4% | 2,384,362 | 63 | 0.1% | 99 | 198,000 | 0.1% | 68,359 |
| >\$50,000-\$60,000 | 1,115 | 1.4% | 1,427 | 713,500 | 0.3% | 2,294,767 | 2,245 | 2.9% | 3,256 | 1,628,000 | 0.7% | 4,745,823 | 99 | 0.1% | 143 | 286,000 | 0.1% | 135,983 |
| >\$60,000-\$75,000 | - | - | - | - | - | - | - | - | - | - | - | - | 122 | 0.1% | 175 | 262,500 | 0.1% | 239,243 |
| >\$75,000-\$80,000 | - | - | - | - | - | - | - | - | - | - | - | - | 24 | 0.1% | 37 | 55,500 | 0.1% | 58,086 |
| >\$80,000-\$90,000 | - | - | - | - | - | - | - | - | - | - | - | - | 41 | 0.1% | 61 | 61,000 | 0.1% | 123,545 |
| >\$90,000-\$100,000 | - | - | - | - | - | - | - | - | - | - | - | - | 44 | 0.1% | 66 | 66,000 | 0.1% | 149,651 |
| >\$100,000 | - | - | - | - | - | - | - | - | - | - | - | - | 51 | 0.1% | 81 | 40,500 | 0.1% | 209,627 |
| TOTAL | 55,497 | 5.4% | 76,024 | 170,077,000 | 5.3% | 18,790,406 | 13,216 | 1.3% | 19,008 | 28,490,500 | 0.9% | 14,818,481 | 1,263 | 0.1% | 1,937 | 4,084,500 | 0.1% | 1,172,483 |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 Form D-400 processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 federal 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 2019 Individual Income Tax [All Returns]: Child Deduction Claimed by Filing Status by FAGI Level



Source: 2019 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 Form D-400 processed within the DOR dynamic integrated tax system during 2020; 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 statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

TABLE 15A. TAX YEAR 2019 INDIVIDUAL INCOME TAX: DISTRIBUTION OF SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

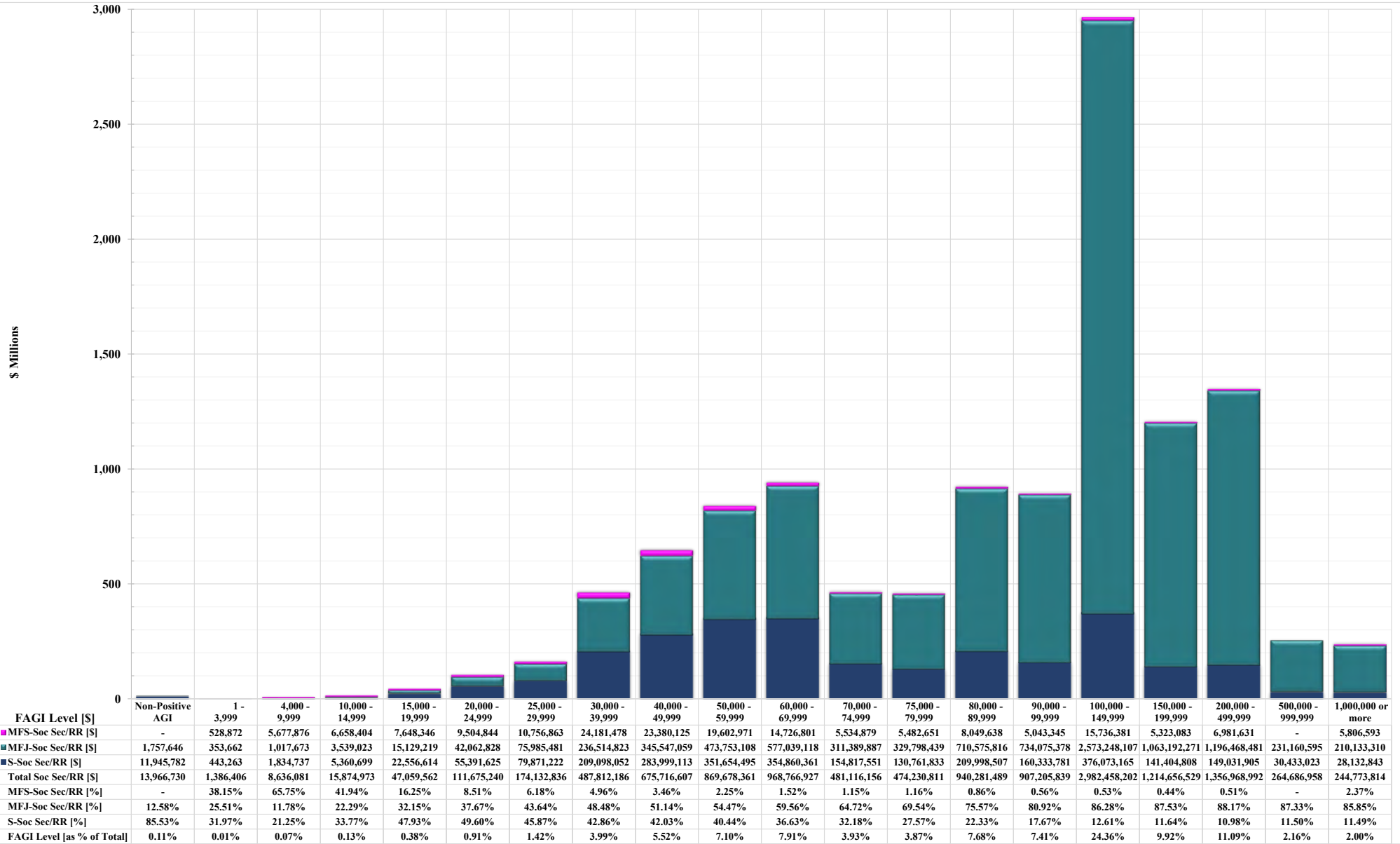
| Income Level FAGI Level | Combined Filing Statuses | | | | | | | | Single | | | | | | Married Filing Jointly | | | | | | |
|----------------------------|--|----------------------|-----------------------|----------------------|-------------------|----------------------|-----------------|----------------------------|--|----------------------|----------------------|-------------------|--------------------|-----------------|--|----------------------|----------------------|----------------------|-----------------|----------------------|-----------------|
| | Social Security/Railroad Benefit Claimed | | | | Net Tax Liability | | | | Social Security/Railroad Benefit Claimed | | | Net Tax Liability | | | Social Security/Railroad Benefit Claimed | | | Net Tax Liability | | | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] |
| Non-Positive AGI | 1,221 | 0.2% | 13,966,730 | 0.1% | 11,439 | [D] | [D] | 1,042 | 85.3% | 11,945,782 | 85.5% | 11,464 | [D] | [D] | 114 | 9.3% | 1,757,646 | 12.6% | 15,418 | [D] | [D] |
| \$ 1 - 3,999 | 424 | 0.1% | 1,386,406 | 0.0% | 3,270 | [D] | [D] | 153 | 36.1% | 443,263 | 32.0% | 2,897 | [D] | [D] | 88 | 20.8% | 353,662 | 25.5% | 4,019 | [D] | [D] |
| 4,000 - 9,999 | 1,821 | 0.2% | 8,636,081 | 0.1% | 4,742 | [D] | 9 | 459 | 25.2% | 1,834,737 | 21.2% | 3,997 | [D] | [D] | 452 | 24.8% | 1,017,673 | 11.8% | 2,251 | [D] | [D] |
| 10,000 - 14,999 | 8,045 | 1.1% | 15,874,973 | 0.1% | 1,973 | 671,332 | 83 | 4,391 | 54.6% | 5,360,699 | 33.8% | 1,221 | 149 | 2,685 | 33.4% | 3,539,023 | 22.3% | 1,318 | [D] | [D] | |
| 15,000 - 19,999 | 30,407 | 4.2% | 47,059,562 | 0.4% | 1,548 | 4,985,913 | 164 | 18,226 | 59.9% | 22,556,614 | 47.9% | 1,238 | 264 | 9,920 | 32.6% | 15,129,219 | 32.1% | 1,525 | 33,328 | 3 | |
| 20,000 - 24,999 | 43,208 | 5.9% | 111,675,240 | 0.9% | 2,585 | 9,808,330 | 227 | 22,968 | 53.2% | 55,391,625 | 49.6% | 2,412 | 375 | 16,987 | 39.3% | 42,062,828 | 37.7% | 2,476 | 606,206 | 36 | |
| 25,000 - 29,999 | 43,834 | 6.0% | 174,132,836 | 1.4% | 3,973 | 13,943,312 | 318 | 19,917 | 45.4% | 79,871,222 | 45.9% | 4,010 | 484 | 20,825 | 47.5% | 75,985,481 | 43.6% | 3,649 | 3,350,243 | 161 | |
| 30,000 - 39,999 | 73,828 | 10.1% | 487,812,186 | 4.0% | 6,607 | 34,798,388 | 471 | 29,752 | 40.3% | 209,098,052 | 42.9% | 7,028 | 625 | 39,340 | 53.3% | 236,514,823 | 48.5% | 6,012 | 13,960,637 | 355 | |
| 40,000 - 49,999 | 62,978 | 8.6% | 675,716,607 | 5.5% | 10,729 | 42,754,835 | 679 | 25,321 | 40.2% | 283,999,113 | 42.0% | 11,216 | 809 | 33,877 | 53.8% | 345,547,059 | 51.1% | 10,200 | 19,561,642 | 577 | |
| 50,000 - 59,999 | 60,084 | 8.2% | 869,678,361 | 7.1% | 14,474 | 54,174,451 | 902 | 23,768 | 39.6% | 351,654,495 | 40.4% | 14,795 | 1,013 | 33,301 | 55.4% | 473,753,108 | 54.5% | 14,226 | 27,183,725 | 816 | |
| 60,000 - 69,999 | 56,264 | 7.7% | 968,766,927 | 7.9% | 17,218 | 65,801,006 | 1,170 | 20,792 | 37.0% | 354,860,361 | 36.6% | 17,067 | 1,300 | 33,247 | 59.1% | 577,039,118 | 59.6% | 17,356 | 35,907,619 | 1,080 | |
| 70,000 - 74,999 | 25,464 | 3.5% | 481,116,156 | 3.9% | 18,894 | 35,142,035 | 1,380 | 8,520 | 33.5% | 154,817,551 | 32.2% | 18,171 | 1,557 | 16,076 | 63.1% | 311,389,887 | 64.7% | 19,370 | 20,551,399 | 1,278 | |
| 75,000 - 79,999 | 23,716 | 3.2% | 474,230,811 | 3.9% | 19,996 | 35,885,326 | 1,513 | 7,096 | 29.9% | 130,761,833 | 27.6% | 18,428 | 1,746 | 15,877 | 66.9% | 329,798,439 | 69.5% | 20,772 | 22,243,125 | 1,401 | |
| 80,000 - 89,999 | 43,470 | 6.0% | 940,281,489 | 7.7% | 21,631 | 75,230,899 | 1,731 | 11,183 | 25.7% | 209,998,507 | 22.3% | 18,778 | 2,033 | 31,221 | 71.8% | 710,575,816 | 75.6% | 22,760 | 50,394,055 | 1,614 | |
| 90,000 - 99,999 | 38,538 | 5.3% | 907,205,839 | 7.4% | 23,541 | 78,256,009 | 2,031 | 8,483 | 22.0% | 160,333,781 | 17.7% | 18,901 | 2,439 | 29,362 | 76.2% | 734,075,378 | 80.9% | 25,001 | 55,910,842 | 1,904 | |
| 100,000 - 149,999 | 113,513 | 15.5% | 2,982,458,202 | 24.4% | 26,274 | 330,899,097 | 2,915 | 18,889 | 16.6% | 376,073,165 | 12.6% | 19,910 | 3,412 | 92,978 | 81.9% | 2,573,248,107 | 86.3% | 27,676 | 260,965,962 | 2,807 | |
| 150,000 - 199,999 | 43,204 | 5.9% | 1,214,656,529 | 9.9% | 28,114 | 210,944,558 | 4,883 | 6,964 | 16.1% | 141,404,808 | 11.6% | 20,305 | 5,558 | 35,730 | 82.7% | 1,063,192,271 | 87.5% | 29,756 | 169,472,838 | 4,743 | |
| 200,000 - 499,999 | 45,070 | 6.2% | 1,356,968,992 | 11.1% | 30,108 | 397,323,927 | 8,816 | 6,944 | 15.4% | 149,031,905 | 11.0% | 21,462 | 9,257 | 37,602 | 83.4% | 1,196,468,481 | 88.2% | 31,819 | 328,498,193 | 8,736 | |
| 500,000 - 999,999 | 8,232 | 1.1% | 264,686,958 | 2.2% | 32,153 | 145,291,084 | 17,650 | 1,298 | 15.8% | 30,433,023 | 11.5% | 23,446 | 18,012 | 6,802 | 82.6% | 231,160,595 | 87.3% | 33,984 | 120,012,360 | 17,644 | |
| 1,000,000 or more | 7,127 | 1.0% | 244,773,814 | 2.0% | 34,345 | 323,047,263 | 45,327 | 1,122 | 15.7% | 28,132,843 | 11.5% | 25,074 | 39,980 | 5,768 | 80.9% | 210,133,310 | 85.8% | 36,431 | 267,986,738 | 46,461 | |
| TOTAL | 730,448 | 100.0% | 12,241,084,699 | 100.0% | 16,758 | 1,859,021,404 | 2,545 | 237,288 | 32.5% | 2,758,003,379 | 22.5% | 11,623 | 418,691,156 | 1,764 | 462,252 | 63.3% | 9,132,741,924 | 74.6% | 19,757 | 1,396,675,727 | 3,021 |

| Income Level FAGI Level | Married Filing Separately | | | | | | | Head of Household | | | | | | | Surviving Spouse | | | | | | |
|----------------------------|--|----------------------|--------------------|----------------------|-------------------|-------------------|-----------------|--|----------------------|--------------------|----------------------|-----------------|-------------------|-----------------|--|----------------------|------------------|----------------------|-----------------|----------------|-----------------|
| | Social Security/Railroad Benefit Claimed | | | | Net Tax Liability | | | Social Security/Railroad Benefit Claimed | | | Net Tax Liability | | | | Social Security/Railroad Benefit Claimed | | | Net Tax Liability | | | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] |
| Non-Positive AGI | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| \$ 1 - 3,999 | 166 | 39.2% | 528,872 | 38.1% | 3,186 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 4,000 - 9,999 | 874 | 48.0% | 5,677,876 | 65.7% | 6,496 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 10,000 - 14,999 | 740 | 9.2% | 6,658,404 | 41.9% | 8,998 | 8,142 | 11 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 15,000 - 19,999 | 829 | 2.7% | 7,648,346 | 16.3% | 9,226 | 53,252 | 64 | 1,399 | 4.6% | 1,684,412 | 3.6% | 1,204 | 62 | 33 | 0.1% | 40,971 | 0.1% | 1,242 | - | - | |
| 20,000 - 24,999 | 956 | 2.2% | 9,504,844 | 8.5% | 9,942 | 147,848 | 155 | 2,222 | 5.1% | 4,534,094 | 4.1% | 2,041 | 194 | 75 | 0.2% | 181,849 | 0.2% | 2,425 | 906 | 12 | |
| 25,000 - 29,999 | 951 | 2.2% | 10,756,863 | 6.2% | 11,311 | 260,650 | 274 | 2,104 | 4.8% | 7,390,495 | 4.2% | 3,513 | 326 | 37 | 0.1% | 128,775 | 0.1% | 3,480 | 3,961 | 107 | |
| 30,000 - 39,999 | 1,785 | 2.4% | 24,181,478 | 5.0% | 13,547 | 775,618 | 435 | 2,854 | 3.9% | 17,400,212 | 3.6% | 6,097 | 510 | 97 | 0.1% | 617,621 | 0.1% | 6,367 | 25,756 | 266 | |
| 40,000 - 49,999 | 1,514 | 2.4% | 23,380,125 | 3.5% | 15,443 | 1,042,997 | 689 | 2,186 | 3.5% | 22,055,549 | 3.3% | 10,089 | 739 | 80 | 0.1% | 734,761 | 0.1% | 9,185 | 46,165 | 577 | |
| 50,000 - 59,999 | 1,193 | 2.0% | 19,602,971 | 2.3% | 16,432 | 1,180,971 | 990 | 1,763 | 2.9% | 23,905,166 | 2.7% | 13,559 | 955 | 59 | 0.1% | 762,621 | 0.1% | 12,926 | 46,443 | 787 | |
| 60,000 - 69,999 | 842 | 1.5% | 14,726,801 | 1.5% | 17,490 | 1,129,809 | 1,342 | 1,332 | 2.4% | 21,304,754 | 2.2% | 15,995 | 1,261 | 51 | 0.1% | 835,893 | 0.1% | 16,390 | 50,389 | 988 | |
| 70,000 - 74,999 | 313 | 1.2% | 5,534,879 | 1.2% | 17,683 | 466,175 | 1,489 | 529 | 2.1% | 8,995,636 | 1.9% | 17,005 | 1,547 | 26 | 0.1% | 378,203 | 0.1% | 14,546 | 39,938 | 1,536 | |
| 75,000 - 79,999 | 282 | 1.2% | 5,482,651 | 1.2% | 19,442 | [D] | [D] | 448 | 1.9% | 7,970,465 | 1.7% | 17,791 | 1,663 | 13 | 0.1% | 217,423 | 0.0% | 16,725 | [D] | [D] | |
| 80,000 - 89,999 | 415 | 1.0% | 8,049,638 | 0.9% | 19,397 | 784,522 | 1,890 | 619 | 1.4% | 11,123,387 | 1.2% | 17,970 | 2,028 | 32 | 0.1% | 534,141 | 0.1% | 16,692 | 67,400 | 2,106 | |
| 90,000 - 99,999 | 273 | 0.7% | 5,043,345 | 0.6% | 18,474 | 652,463 | 2,390 | 400 | 1.0% | 7,406,446 | 0.8% | 18,516 | 2,377 | 20 | 0.1% | 346,889 | 0.0% | 17,344 | 49,876 | 2,494 | |
| 100,000 - 149,999 | 770 | 0.7% | 15,736,381 | 0.5% | 20,437 | 2,536,854 | 3,295 | 826 | 0.7% | 16,503,428 | 0.6% | 19,580 | 3,376 | 50 | 0.0% | 897,121 | 0.0% | 17,942 | 165,091 | 3,302 | |
| 150,000 - 199,999 | 269 | 0.6% | 5,323,083 | 0.4% | 19,788 | 1,439,842 | 5,353 | 219 | 0.5% | 4,340,878 | 0.4% | 19,821 | 5,472 | 22 | 0.1% | 395,489 | 0.0% | 17,977 | 127,701 | 5,805 | |
| 200,000 - 499,999 | 307 | 0.7% | 6,981,631 | 0.5% | 22,741 | 2,664,909 | 8,680 | 196 | 0.4% | 4,110,919 | 0.3% | 20,974 | 8,685 | 21 | 0.0% | 376,056 | 0.0% | 17,907 | 174,567 | 8,313 | |
| 500,000 - 999,999 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 1,000,000 or more | 208 | 2.9% | 5,806,593 | 2.4% | 27,916 | 8,701,690 | 41,835 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| TOTAL | 12,847 | 1.8% | 183,312,810 | 1.5% | 14,269 | 23,753,260 | 1,849 | 17,424 | 2.4% | 160,392,142 | 1.3% | 9,205 | 19,082,251 | 1,095 | 637 | 0.1% | 6,634,444 | 0.1% | 10,415 | 819,010 | 1,286 |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates. § 105-153.5(b)(3) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received under Title II of the Social Security Act and for amounts received from retirement annuities or pensions paid under the provisions of the Railroad Retirement Act of 1937 provided the amounts are included in the taxpayer's adjusted gross income on Form D-400, line 6.

Average=per return average
 Net Tax Liability=computed value of individual income tax generated by the 5.25% rate (after application of tax credits) for returns reporting a deduction value under § 105-153.5(b)(3)
 [D]=Disclosure. Information is suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts

Exhibit 15A.1 Tax Year 2019 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Filing Status† by FAGI Level



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; 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 statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

†The chart displays amounts deducted under § 105.153.5(b)(3) on returns filed by single, married filing jointly, and married filing separately filing statuses: these returns account for at least 95% of the total deduction claimed for each FAGI level.

-]Disclosure. Information is suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts

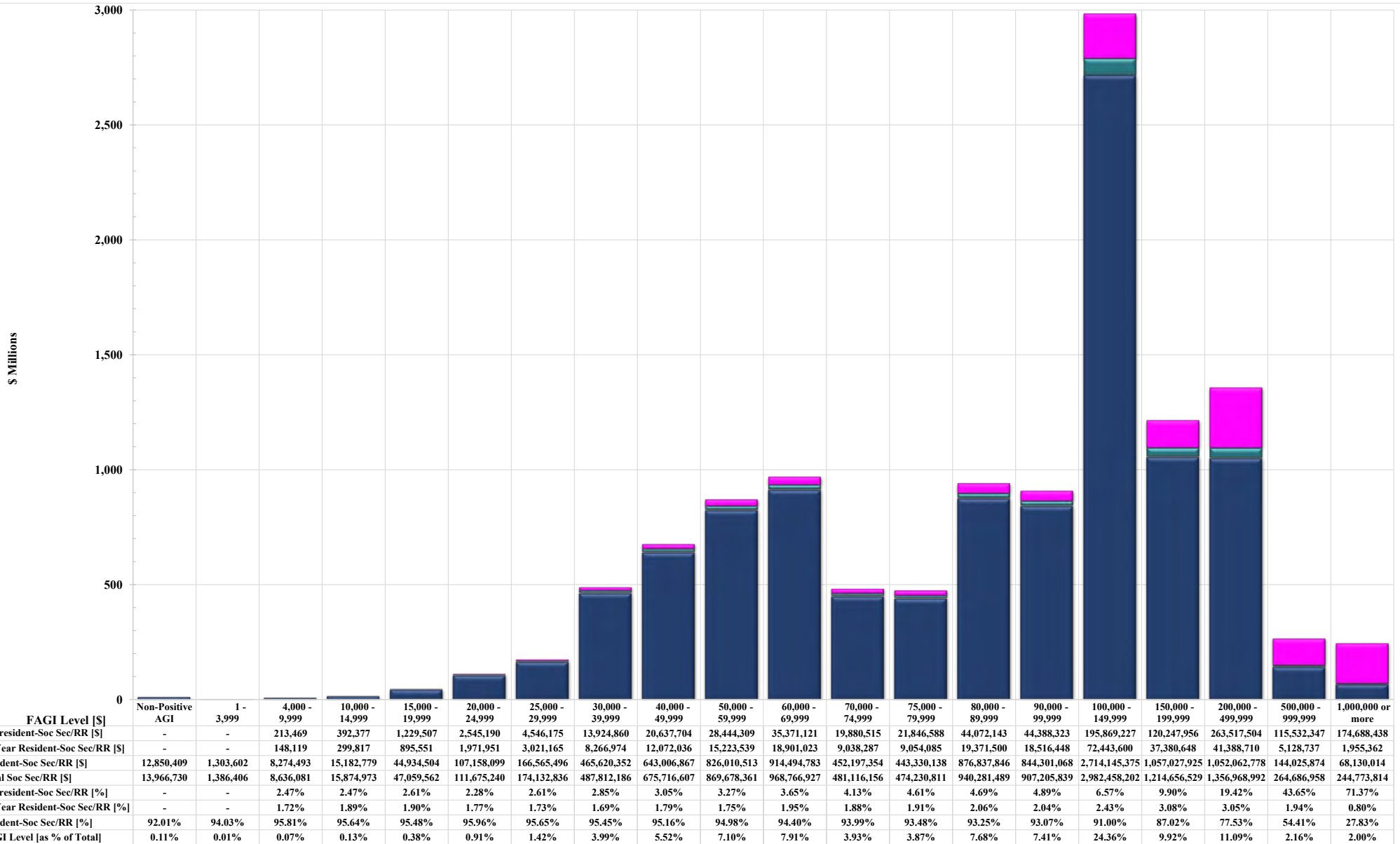
TABLE 15B. TAX YEAR 2019 INDIVIDUAL INCOME TAX: DISTRIBUTION OF SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS DEDUCTION CLAIMED BY RESIDENCY STATUS BY FAGI LEVEL

| Income Level | Combined Residency Statuses | | | | | | | | I. Full Year Resident Returns† | | | | | | | |
|-------------------|--|----------------|-----------------------|----------------|---------------|----------------------|--------------|----------------------|--|-----------------------|----------------|---------------|----------------------|-------------------|--|--|
| | Social Security/Railroad Benefit Claimed | | | | | Net Tax Liability | | | Social Security/Railroad Benefit Claimed | | | | | Net Tax Liability | | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | | |
| FAGI Level | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 1,221 | 0.2% | 13,966,730 | 0.1% | 11,439 | [D] | [D] | 1,141 | 93.4% | 12,850,409 | 92.0% | 11,262 | [D] | [D] | | |
| \$ 1 - 3,999 | 424 | 0.1% | 1,386,406 | 0.0% | 3,270 | [D] | [D] | 411 | 96.9% | 1,303,602 | 94.0% | 3,172 | [D] | [D] | | |
| 4,000 - 9,999 | 1,821 | 0.2% | 8,636,081 | 0.1% | 4,742 | 16,846 | 9 | 1,728 | 94.9% | 8,274,493 | 95.8% | 4,788 | [D] | [D] | | |
| 10,000 - 14,999 | 8,045 | 1.1% | 15,874,973 | 0.1% | 1,973 | 671,332 | 83 | 7,675 | 95.4% | 15,182,779 | 95.6% | 1,978 | 661,653 | 86 | | |
| 15,000 - 19,999 | 30,407 | 4.2% | 47,059,562 | 0.4% | 1,548 | 4,985,913 | 164 | 29,234 | 96.1% | 44,934,504 | 95.5% | 1,537 | 4,892,685 | 167 | | |
| 20,000 - 24,999 | 43,208 | 5.9% | 111,675,240 | 0.9% | 2,585 | 9,808,330 | 227 | 41,556 | 96.2% | 107,158,099 | 96.0% | 2,579 | 9,628,242 | 232 | | |
| 25,000 - 29,999 | 43,834 | 6.0% | 174,132,836 | 1.4% | 3,973 | 13,943,312 | 318 | 41,995 | 95.8% | 166,565,496 | 95.7% | 3,966 | 13,663,699 | 325 | | |
| 30,000 - 39,999 | 73,828 | 10.1% | 487,812,186 | 4.0% | 6,607 | 34,798,388 | 471 | 70,524 | 95.5% | 465,620,352 | 95.5% | 6,602 | 33,989,623 | 482 | | |
| 40,000 - 49,999 | 62,978 | 8.6% | 675,716,607 | 5.5% | 10,729 | 42,754,835 | 679 | 59,902 | 95.1% | 643,006,867 | 95.2% | 10,734 | 41,692,253 | 696 | | |
| 50,000 - 59,999 | 60,084 | 8.2% | 869,678,361 | 7.1% | 14,474 | 54,174,451 | 902 | 56,978 | 94.8% | 826,010,513 | 95.0% | 14,497 | 52,782,203 | 926 | | |
| 60,000 - 69,999 | 56,264 | 7.7% | 968,766,927 | 7.9% | 17,218 | 65,801,006 | 1,170 | 53,045 | 94.3% | 914,494,783 | 94.4% | 17,240 | 63,980,824 | 1,206 | | |
| 70,000 - 74,999 | 25,464 | 3.5% | 481,116,156 | 3.9% | 18,894 | 35,142,035 | 1,380 | 23,875 | 93.8% | 452,197,354 | 94.0% | 18,940 | 34,138,988 | 1,430 | | |
| 75,000 - 79,999 | 23,716 | 3.2% | 474,230,811 | 3.9% | 19,996 | 35,885,326 | 1,513 | 22,126 | 93.3% | 443,330,138 | 93.5% | 20,037 | 34,788,760 | 1,572 | | |
| 80,000 - 89,999 | 43,470 | 6.0% | 940,281,489 | 7.7% | 21,631 | 75,230,899 | 1,731 | 40,367 | 92.9% | 876,837,846 | 93.3% | 21,722 | 72,794,365 | 1,803 | | |
| 90,000 - 99,999 | 38,538 | 5.3% | 907,205,839 | 7.4% | 23,541 | 78,256,009 | 2,031 | 35,724 | 92.7% | 844,301,068 | 93.1% | 23,634 | 75,875,186 | 2,124 | | |
| 100,000 - 149,999 | 113,513 | 15.5% | 2,982,458,202 | 24.4% | 26,274 | 330,899,097 | 2,915 | 102,823 | 90.6% | 2,714,145,375 | 91.0% | 26,396 | 318,643,882 | 3,099 | | |
| 150,000 - 199,999 | 43,204 | 5.9% | 1,214,656,529 | 9.9% | 28,114 | 210,944,558 | 4,883 | 37,336 | 86.4% | 1,057,027,925 | 87.0% | 28,311 | 201,433,522 | 5,395 | | |
| 200,000 - 499,999 | 45,070 | 6.2% | 1,356,968,992 | 11.1% | 30,108 | 397,323,927 | 8,816 | 34,806 | 77.2% | 1,052,062,778 | 77.5% | 30,226 | 372,648,099 | 10,706 | | |
| 500,000 - 999,999 | 8,232 | 1.1% | 264,686,958 | 2.2% | 32,153 | 145,291,084 | 17,650 | 4,505 | 54.7% | 144,025,874 | 54.4% | 31,970 | 132,243,071 | 29,355 | | |
| 1,000,000 or more | 7,127 | 1.0% | 244,773,814 | 2.0% | 34,345 | 323,047,263 | 45,327 | 2,089 | 29.3% | 68,130,014 | 27.8% | 32,614 | 266,327,916 | 127,491 | | |
| TOTAL | 730,448 | 100.0% | 12,241,084,699 | 100.0% | 16,758 | 1,859,021,404 | 2,545 | 667,840 | 91.4% | 10,857,460,269 | 88.7% | 16,258 | 1,730,232,638 | 2,591 | | |

| Income Level | II. Part-Year Resident Returns†† | | | | | | | | III. Nonresident Returns††† | | | | | | | |
|-------------------|--|----------------|--------------------|----------------|---------------|-------------------|--------------|----------------------|--|----------------------|----------------|---------------|--------------------|-------------------|--|--|
| | Social Security/Railroad Benefit Claimed | | | | | Net Tax Liability | | | Social Security/Railroad Benefit Claimed | | | | | Net Tax Liability | | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | | |
| FAGI Level | | | | | | | | | | | | | | | | |
| Non-Positive AGI | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | |
| \$ 1 - 3,999 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | |
| 4,000 - 9,999 | 42 | 2.3% | 148,119 | 1.7% | 3,527 | [D] | [D] | 51 | 2.8% | 213,469 | 2.5% | 4,186 | [D] | [D] | | |
| 10,000 - 14,999 | 171 | 2.1% | 299,817 | 1.9% | 1,753 | [D] | [D] | 199 | 2.5% | 392,377 | 2.5% | 1,972 | [D] | [D] | | |
| 15,000 - 19,999 | 508 | 1.7% | 895,551 | 1.9% | 1,763 | 45,889 | 90 | 665 | 2.2% | 1,229,507 | 2.6% | 1,849 | 47,339 | 71 | | |
| 20,000 - 24,999 | 702 | 1.6% | 1,971,951 | 1.8% | 2,809 | 89,616 | 128 | 950 | 2.2% | 2,545,190 | 2.3% | 2,679 | 90,472 | 95 | | |
| 25,000 - 29,999 | 748 | 1.7% | 3,021,165 | 1.7% | 4,039 | 117,234 | 157 | 1,091 | 2.5% | 4,546,175 | 2.6% | 4,167 | 162,379 | 149 | | |
| 30,000 - 39,999 | 1,222 | 1.7% | 8,266,974 | 1.7% | 6,765 | 329,682 | 270 | 2,082 | 2.8% | 13,924,860 | 2.9% | 6,688 | 479,083 | 230 | | |
| 40,000 - 49,999 | 1,095 | 1.7% | 12,072,036 | 1.8% | 11,025 | 396,571 | 362 | 1,981 | 3.1% | 20,637,704 | 3.1% | 10,418 | 666,011 | 336 | | |
| 50,000 - 59,999 | 1,066 | 1.8% | 15,223,539 | 1.8% | 14,281 | 515,024 | 483 | 2,040 | 3.4% | 28,444,309 | 3.3% | 13,943 | 877,224 | 430 | | |
| 60,000 - 69,999 | 1,105 | 2.0% | 18,901,023 | 2.0% | 17,105 | 665,758 | 602 | 2,114 | 3.8% | 35,371,121 | 3.7% | 16,732 | 1,154,424 | 546 | | |
| 70,000 - 74,999 | 481 | 1.9% | 9,038,287 | 1.9% | 18,791 | 318,815 | 663 | 1,108 | 4.4% | 19,880,515 | 4.1% | 17,943 | 684,232 | 618 | | |
| 75,000 - 79,999 | 463 | 2.0% | 9,054,085 | 1.9% | 19,555 | 392,877 | 849 | 1,127 | 4.8% | 21,846,588 | 4.6% | 19,385 | 703,689 | 624 | | |
| 80,000 - 89,999 | 946 | 2.2% | 19,371,500 | 2.1% | 20,477 | 827,119 | 874 | 2,157 | 5.0% | 44,072,143 | 4.7% | 20,432 | 1,609,415 | 746 | | |
| 90,000 - 99,999 | 827 | 2.1% | 18,516,448 | 2.0% | 22,390 | 863,239 | 1,044 | 1,987 | 5.2% | 44,388,323 | 4.9% | 22,339 | 1,517,584 | 764 | | |
| 100,000 - 149,999 | 2,910 | 2.6% | 72,443,600 | 2.4% | 24,895 | 4,438,855 | 1,525 | 7,780 | 6.9% | 195,869,227 | 6.6% | 25,176 | 7,816,360 | 1,005 | | |
| 150,000 - 199,999 | 1,406 | 3.3% | 37,380,648 | 3.1% | 26,587 | 3,482,285 | 2,477 | 4,462 | 10.3% | 120,247,956 | 9.9% | 26,949 | 6,028,751 | 1,351 | | |
| 200,000 - 499,999 | 1,494 | 3.3% | 41,388,710 | 3.1% | 27,703 | 6,861,512 | 4,593 | 8,770 | 19.5% | 263,517,504 | 19.4% | 30,048 | 17,814,316 | 2,031 | | |
| 500,000 - 999,999 | 174 | 2.1% | 5,128,737 | 1.9% | 29,476 | 2,186,891 | 12,568 | 3,553 | 43.2% | 115,532,347 | 43.6% | 32,517 | 10,861,122 | 3,057 | | |
| 1,000,000 or more | 62 | 0.9% | 1,955,362 | 0.8% | 31,538 | 4,435,799 | 71,545 | 4,976 | 69.8% | 174,688,438 | 71.4% | 35,106 | 52,283,548 | 10,507 | | |
| TOTAL | 15,451 | 2.1% | 275,568,144 | 2.3% | 17,835 | 25,974,179 | 1,681 | 47,157 | 6.5% | 1,108,056,286 | 9.1% | 23,497 | 102,814,587 | 2,180 | | |

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2019
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2019 with North Carolina reportable income
 Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.
 Average=per return average
 Net Tax Liability=computed value of individual income tax generated by the 5.25% rate (after application of tax credits) for returns reporting a deduction value under § 105-153.5(b)(3)
 § 105-153.5(b)(3) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received under Title II of the Social Security Act and for amounts received from retirement annuities or pensions paid under the provisions of the Railroad Retirement Act of 1937 provided the amounts are included in the taxpayer's adjusted gross income on Form D-400, line 6.
 [D]=Disclosure. Information is suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts

Exhibit 15B.1 Tax Year 2019 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Residency Status by FAGI Level



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; 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 statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

[-] Disclosure. Information for part-year and nonresident returns is suppressed to avoid disclosing specific taxpayer details for certain FAGI levels due to low return counts

TABLE 16A. TAX YEAR 2019 INDIVIDUAL INCOME TAX: DISTRIBUTION OF BAILEY SETTLEMENT RETIREMENT BENEFITS DEDUCTION† CLAIMED BY FILING STATUS BY FAGI LEVEL

†[Bailey v. State; Emory v. State; Patton v. State]

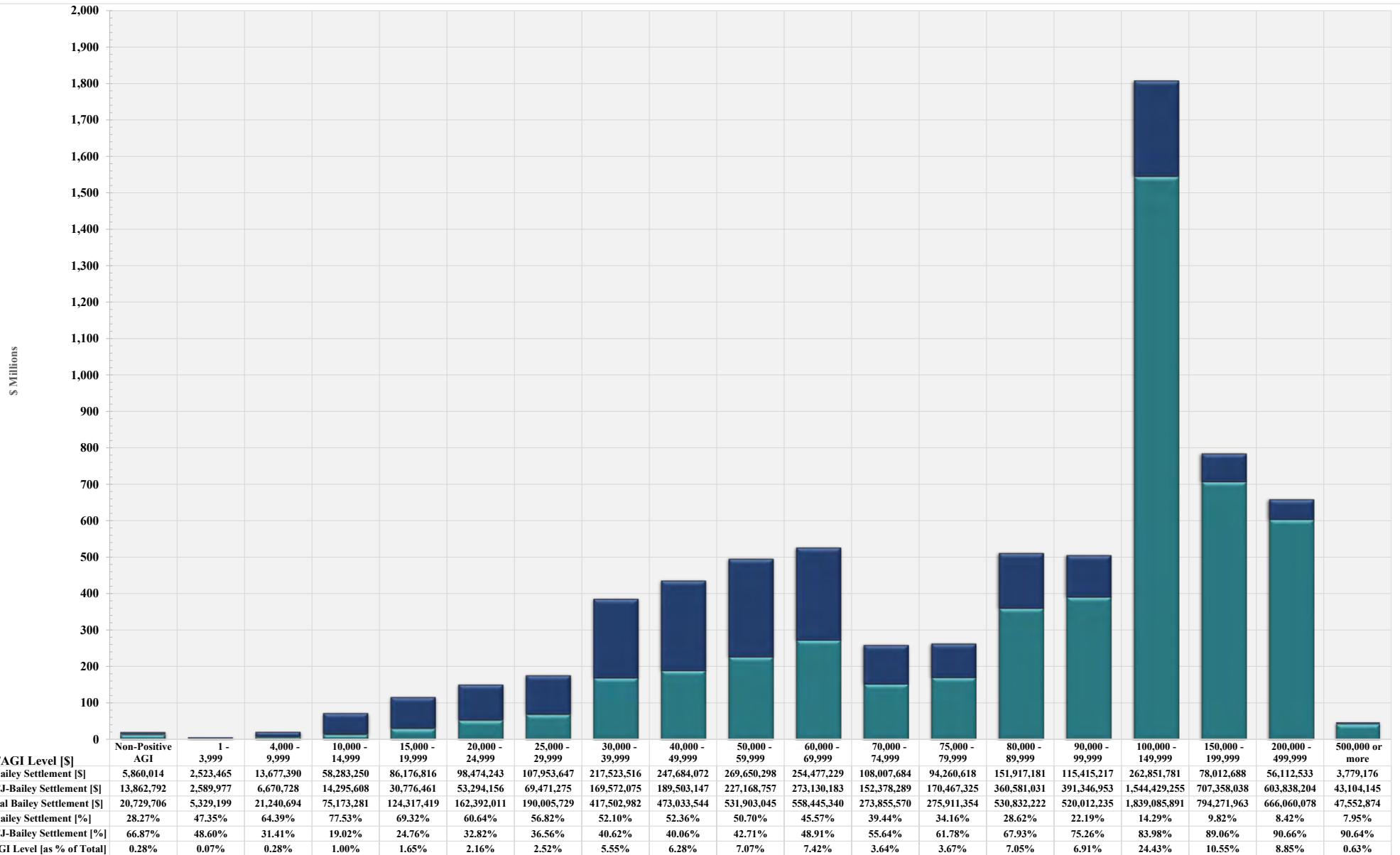
| Income Level | Combined Filing Statuses | | | | | | | | Single | | | | | | | | Married Filing Jointly | | | | | | | |
|-------------------|------------------------------------|----------------|---------------|----------------|-------------------|-------------|--------------|-------------|------------------------------------|----------------|---------------|----------------|-------------------|-------------|--------------|----------------------|------------------------------------|-------------|----------------|--------------|-------------------|--------------|-------------|--------|
| | Bailey Settlement Benefits Claimed | | | | Net Tax Liability | | | | Bailey Settlement Benefits Claimed | | | | Net Tax Liability | | | | Bailey Settlement Benefits Claimed | | | | Net Tax Liability | | | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | Amount [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | | |
| Non-Positive AGI | 1,024 | 0.5% | 20,729,706 | 0.3% | 20,244 | | [D] | [D] | 341 | 33.3% | 5,860,014 | 28.3% | 17,185 | | [D] | [D] | 641 | 62.6% | 13,862,792 | 66.9% | 21,627 | | [D] | [D] |
| \$ 1 - 3,999 | 648 | 0.3% | 5,329,199 | 0.1% | 8,224 | | [D] | [D] | 411 | 63.4% | 2,523,465 | 47.4% | 6,140 | | [D] | [D] | 221 | 34.1% | 2,589,977 | 48.6% | 11,719 | | [D] | [D] |
| 4,000 - 9,999 | 2,688 | 1.2% | 21,240,694 | 0.3% | 7,902 | | [D] | [D] | 1,828 | 68.0% | 13,677,390 | 64.4% | 7,482 | | [D] | [D] | 745 | 27.7% | 6,670,728 | 31.4% | 8,954 | | [D] | [D] |
| 10,000 - 14,999 | 6,830 | 3.1% | 75,173,281 | 1.0% | 11,006 | | 25,292 | 4 | 5,294 | 77.5% | 58,283,250 | 77.5% | 11,009 | | [D] | [D] | 1,284 | 18.8% | 14,295,608 | 19.0% | 11,134 | | [D] | [D] |
| 15,000 - 19,999 | 8,720 | 4.0% | 124,317,419 | 1.7% | 14,257 | | 92,907 | 11 | 5,988 | 68.7% | 86,176,816 | 69.3% | 14,392 | | 88,595 | 15 | 2,225 | 25.5% | 30,776,461 | 24.8% | 13,832 | | [D] | [D] |
| 20,000 - 24,999 | 9,401 | 4.3% | 162,392,011 | 2.2% | 17,274 | | 208,967 | 22 | 5,650 | 60.1% | 98,474,243 | 60.6% | 17,429 | | 185,209 | 33 | 3,104 | 33.0% | 53,294,156 | 32.8% | 17,170 | | 9,096 | 3 |
| 25,000 - 29,999 | 9,760 | 4.5% | 190,005,729 | 2.5% | 19,468 | | 368,676 | 38 | 5,401 | 55.3% | 107,953,647 | 56.8% | 19,988 | | 288,955 | 54 | 3,654 | 37.4% | 69,471,275 | 36.6% | 19,012 | | 36,506 | 10 |
| 30,000 - 39,999 | 18,442 | 8.5% | 417,502,982 | 5.5% | 22,639 | | 1,384,168 | 75 | 9,254 | 50.2% | 217,523,516 | 52.1% | 23,506 | | 911,687 | 99 | 7,779 | 42.2% | 169,572,075 | 40.6% | 21,799 | | 284,952 | 37 |
| 40,000 - 49,999 | 17,932 | 8.2% | 473,033,544 | 6.3% | 26,379 | | 2,639,242 | 147 | 8,987 | 50.1% | 247,684,072 | 52.4% | 27,560 | | 1,707,825 | 190 | 7,576 | 42.2% | 189,503,147 | 40.1% | 25,014 | | 623,534 | 82 |
| 50,000 - 59,999 | 18,014 | 8.3% | 531,903,045 | 7.1% | 29,527 | | 4,384,319 | 243 | 8,721 | 48.4% | 269,650,298 | 50.7% | 30,920 | | 2,570,608 | 295 | 8,104 | 45.0% | 227,168,757 | 42.7% | 28,032 | | 1,363,113 | 168 |
| 60,000 - 69,999 | 17,056 | 7.8% | 558,445,340 | 7.4% | 32,742 | | 6,627,747 | 389 | 7,341 | 43.0% | 254,477,229 | 45.6% | 34,665 | | 3,411,524 | 465 | 8,796 | 51.6% | 273,130,183 | 48.9% | 31,052 | | 2,662,925 | 303 |
| 70,000 - 74,999 | 7,885 | 3.6% | 273,855,570 | 3.6% | 34,731 | | 4,129,448 | 524 | 2,872 | 36.4% | 108,007,684 | 39.4% | 37,607 | | 1,784,055 | 621 | 4,627 | 58.7% | 152,378,289 | 55.6% | 32,932 | | 2,025,765 | 438 |
| 75,000 - 79,999 | 7,652 | 3.5% | 275,911,354 | 3.7% | 36,057 | | 4,845,762 | 633 | 2,381 | 31.1% | 94,260,618 | 34.2% | 39,589 | | 1,784,088 | 749 | 4,959 | 64.8% | 170,467,325 | 61.8% | 34,375 | | 2,757,361 | 556 |
| 80,000 - 89,999 | 14,147 | 6.5% | 530,832,222 | 7.1% | 37,523 | | 11,416,622 | 807 | 3,705 | 26.2% | 151,917,181 | 28.6% | 41,003 | | 3,712,878 | 1,002 | 9,976 | 70.5% | 360,581,031 | 67.9% | 36,145 | | 7,170,234 | 719 |
| 90,000 - 99,999 | 12,874 | 5.9% | 520,012,235 | 6.9% | 40,392 | | 13,263,177 | 1,030 | 2,619 | 20.3% | 115,415,217 | 22.2% | 44,068 | | 3,298,718 | 1,260 | 9,923 | 77.1% | 391,346,953 | 75.3% | 39,438 | | 9,405,706 | 948 |
| 100,000 - 149,999 | 39,444 | 18.1% | 1,839,085,891 | 24.4% | 46,625 | | 72,028,169 | 1,826 | 5,347 | 13.6% | 262,851,781 | 14.3% | 49,159 | | 11,014,279 | 2,060 | 33,425 | 84.7% | 1,544,429,255 | 84.0% | 46,206 | | 59,468,595 | 1,779 |
| 150,000 - 199,999 | 14,001 | 6.4% | 794,271,963 | 10.6% | 56,730 | | 50,392,106 | 3,599 | 1,423 | 10.2% | 78,012,688 | 9.8% | 54,823 | | 5,719,639 | 4,019 | 12,417 | 88.7% | 707,358,038 | 89.1% | 56,967 | | 44,002,769 | 3,544 |
| 200,000 - 499,999 | 10,320 | 4.7% | 666,060,078 | 8.8% | 64,541 | | 79,102,208 | 7,665 | 957 | 9.3% | 56,112,533 | 8.4% | 58,634 | | 7,791,342 | 8,141 | 9,280 | 89.9% | 603,838,204 | 90.7% | 65,069 | | 70,714,746 | 7,620 |
| 500,000 or more | 887 | 0.4% | 47,552,874 | 0.6% | 53,611 | | 17,480,691 | 19,708 | 95 | 10.7% | 3,779,176 | 7.9% | 39,781 | | 3,460,719 | 36,429 | 779 | 87.8% | 43,104,145 | 90.6% | 55,333 | | 32,955,103 | 42,304 |
| TOTAL | 217,725 | 100.0% | 7,527,655,137 | 100.0% | 34,574 | | 287,891,140 | 1,322 | 78,615 | 36.1% | 2,232,640,818 | 29.7% | 28,400 | | 47,753,418 | 607 | 129,515 | 59.5% | 5,023,838,399 | 66.7% | 38,790 | | 233,621,855 | 1,804 |

| Income Level | Married Filing Separately | | | | | | | Head of Household | | | | | | | Surviving Spouse | | | | | | | | | |
|-------------------|------------------------------------|----------------|-------------|-------------------|--------------|-------------|--------------|------------------------------------|----------------|-------------|-------------------|--------------|-------------|--------------|------------------------------------|----------------|-------------|-------------------|--------------|-------------|--------------|--|---------|-------|
| | Bailey Settlement Benefits Claimed | | | Net Tax Liability | | | | Bailey Settlement Benefits Claimed | | | Net Tax Liability | | | | Bailey Settlement Benefits Claimed | | | Net Tax Liability | | | | | | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | | | |
| Non-Positive AGI | 24 | 2.3% | 660,960 | 3.2% | 27,540 | | [D] | [D] | 18 | 1.8% | 345,940 | 1.7% | 19,219 | | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | | |
| \$ 1 - 3,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | | |
| 4,000 - 9,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 72 | 2.7% | 477,341 | 2.2% | 6,630 | | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | | |
| 10,000 - 14,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 177 | 2.6% | 1,821,621 | 2.4% | 10,292 | | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | | |
| 15,000 - 19,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 401 | 4.6% | 5,786,212 | 4.7% | 14,429 | | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | | |
| 20,000 - 24,999 | 163 | 1.7% | 2,720,714 | 1.7% | 16,691 | | 6,168 | 38 | 473 | 5.0% | 7,731,770 | 4.8% | 16,346 | | 8,494 | 18 | 11 | 0.1% | 171,128 | 0.1% | 15,557 | | - | - |
| 25,000 - 29,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 536 | 5.5% | 9,391,567 | 4.9% | 17,522 | | 35,346 | 66 | [D] | [D] | [D] | [D] | [D] | | | |
| 30,000 - 39,999 | 431 | 2.3% | 9,577,614 | 2.3% | 22,222 | | [D] | [D] | 957 | 5.2% | 20,264,687 | 4.9% | 21,175 | | 136,721 | 143 | 21 | 0.1% | 565,090 | 0.1% | 26,909 | | [D] | [D] |
| 40,000 - 49,999 | 501 | 2.8% | 13,818,007 | 2.9% | 27,581 | | [D] | [D] | 845 | 4.7% | 21,357,313 | 4.5% | 25,275 | | 216,510 | 256 | 23 | 0.1% | 671,005 | 0.1% | 29,174 | | [D] | [D] |
| 50,000 - 59,999 | 431 | 2.4% | 13,504,742 | 2.5% | 31,334 | | [D] | [D] | 741 | 4.1% | 21,085,765 | 4.0% | 28,456 | | 301,670 | 407 | 17 | 0.1% | 493,483 | 0.1% | 29,028 | | [D] | [D] |
| 60,000 - 69,999 | 314 | 1.8% | 11,405,191 | 2.0% | 36,322 | | [D] | [D] | 588 | 3.4% | 18,960,931 | 3.4% | 32,246 | | 373,795 | 636 | 17 | 0.1% | 471,806 | 0.1% | 27,753 | | [D] | [D] |
| 70,000 - 74,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 239 | 3.0% | 8,014,148 | 2.9% | 33,532 | | 207,509 | 868 | [D] | [D] | [D] | [D] | [D] | | | |
| 75,000 - 79,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 203 | 2.7% | 6,681,369 | 2.4% | 32,913 | | 214,093 | 1,055 | [D] | [D] | [D] | [D] | [D] | | | |
| 80,000 - 89,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 284 | 2.0% | 10,568,463 | 2.0% | 37,213 | | 352,151 | 1,240 | [D] | [D] | [D] | [D] | [D] | | | |
| 90,000 - 99,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 210 | 1.6% | 7,956,283 | 1.5% | 37,887 | | 370,282 | 1,763 | [D] | [D] | [D] | [D] | [D] | | | |
| 100,000 - 149,999 | 267 | 0.7% | 14,249,157 | 0.8% | 53,368 | | 550,128 | 2,060 | 387 | 1.0% | 16,863,422 | 0.9% | 43,575 | | 954,412 | 2,466 | 18 | 0.0% | 692,276 | 0.0% | 38,460 | | 40,755 | 2,264 |
| 150,000 - 199,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 77 | 0.5% | 4,418,198 | 0.6% | 57,379 | | 330,054 | 4,286 | [D] | [D] | [D] | [D] | [D] | | | |
| 200,000 - 499,999 | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | 44 | 0.4% | 3,602,870 | 0.5% | 81,883 | | 317,380 | 7,213 | [D] | [D] | [D] | [D] | [D] | | | |
| 500,000 or more | [D] | [D] | [D] | [D] | [D] | | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | | | |
| TOTAL | 3,163 | 1.5% | 100,860,165 | 1.3% | 31,888 | | 2,367,899 | 749 | 6,270 | 2.9% | 165,789,119 | 2.2% | 26,442 | | 4,041,564 | 645 | 162 | 0.1% | 4,526,636 | 0.1% | 27,942 | | 106,404 | 657 |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates. § 105-153.5(b)(5) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received during the taxable year from one or more State, local, or federal government retirement plans to the extent the amount is exempt from tax pursuant to a court order in settlement of any of the following cases: *Bailey v. State*; *Emory v. State*; or *Patton v. State* provided the amount is included in FAGI reported on Form D-400, line 6.

Average=per return average
 Net Tax Liability=computed value of individual income tax generated by the 5.25% rate (after application of tax credits) for returns reporting a deduction value under § 105-153.5(b)(5)
 [D]=Disclosure. Information is suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts

Exhibit 16A.1 Tax Year 2019 Individual Income Tax: Distribution of Bailey Settlement Retirement Benefits Deduction† Claimed by FAGI Level



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; 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 statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

†The chart displays amounts deducted under § 105.153.5(b)(5) for all returns and for returns filed by single and married filing jointly filing statuses; these returns account for at least 92% of the total deduction claimed for each FAGI level.

§ 105-153.5(b)(5) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received during the taxable year from one or more State, local, or federal government retirement plans to the extent the amount is exempt from tax pursuant to a court order in settlement of any of the following cases: *Bailey v. State*; *Emory v. State*, or *Patton v. State* provided the amount is included in FAGI reported on Form D-400, line 6.

TABLE 16B. TAX YEAR 2019 INDIVIDUAL INCOME TAX: DISTRIBUTION OF BAILEY SETTLEMENT RETIREMENT BENEFITS DEDUCTION‡

CLAIMED BY RESIDENCY STATUS BY FAGI LEVEL

‡ [Bailey v. State ; Emory v. State ; Patton v. State]

| Income Level FAGI Level | Combined Residency Statuses | | | | | | | I. Full Year Resident Returns† | | | | | | |
|----------------------------|------------------------------------|----------------------|----------------------|----------------------|-----------------|--------------------|-----------------|------------------------------------|----------------------|----------------------|----------------------|-----------------|--------------------|-----------------|
| | Bailey Settlement Benefits Claimed | | | | | Net Tax Liability | | Bailey Settlement Benefits Claimed | | | | | Net Tax Liability | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] |
| < \$4,000 | 1,672 | 0.8% | 26,058,905 | 0.3% | 15,585 | [D] | [D] | 1,650 | 98.7% | 25,412,748 | 97.5% | 15,402 | [D] | [D] |
| 4,000 - 9,999 | 2,688 | 1.2% | 21,240,694 | 0.3% | 7,902 | [D] | [D] | 2,648 | 98.5% | 20,909,560 | 98.4% | 7,896 | [D] | [D] |
| 10,000 - 14,999 | 6,830 | 3.1% | 75,173,281 | 1.0% | 11,006 | 25,292 | 4 | 6,772 | 99.2% | 74,551,722 | 99.2% | 11,009 | 25,030 | 4 |
| 15,000 - 19,999 | 8,720 | 4.0% | 124,317,419 | 1.7% | 14,257 | 92,907 | 11 | 8,625 | 98.9% | 123,194,569 | 99.1% | 14,283 | 91,933 | 11 |
| 20,000 - 24,999 | 9,401 | 4.3% | 162,392,011 | 2.2% | 17,274 | 208,967 | 22 | 9,304 | 99.0% | 161,012,236 | 99.2% | 17,306 | 205,823 | 22 |
| 25,000 - 29,999 | 9,760 | 4.5% | 190,005,729 | 2.5% | 19,468 | 368,676 | 38 | 9,654 | 98.9% | 188,093,261 | 99.0% | 19,483 | 365,028 | 38 |
| 30,000 - 39,999 | 18,442 | 8.5% | 417,502,982 | 5.5% | 22,639 | 1,384,168 | 75 | 18,223 | 98.8% | 413,094,998 | 98.9% | 22,669 | 1,369,760 | 75 |
| 40,000 - 49,999 | 17,932 | 8.2% | 473,033,544 | 6.3% | 26,379 | 2,639,242 | 147 | 17,686 | 98.6% | 467,356,555 | 98.8% | 26,425 | 2,611,969 | 148 |
| 50,000 - 59,999 | 18,014 | 8.3% | 531,903,045 | 7.1% | 29,527 | 4,384,319 | 243 | 17,768 | 98.6% | 525,933,870 | 98.9% | 29,600 | 4,317,868 | 243 |
| 60,000 - 69,999 | 17,056 | 7.8% | 558,445,340 | 7.4% | 32,742 | 6,627,747 | 389 | 16,761 | 98.3% | 550,024,038 | 98.5% | 32,816 | 6,572,152 | 392 |
| 70,000 - 74,999 | 7,885 | 3.6% | 273,855,570 | 3.6% | 34,731 | 4,129,448 | 524 | 7,736 | 98.1% | 269,502,458 | 98.4% | 34,837 | 4,075,356 | 527 |
| 75,000 - 79,999 | 7,652 | 3.5% | 275,911,354 | 3.7% | 36,057 | 4,845,762 | 633 | 7,517 | 98.2% | 271,847,568 | 98.5% | 36,164 | 4,788,110 | 637 |
| 80,000 - 89,999 | 14,147 | 6.5% | 530,832,222 | 7.1% | 37,523 | 11,416,622 | 807 | 13,845 | 97.9% | 520,399,802 | 98.0% | 37,588 | 11,273,668 | 814 |
| 90,000 - 99,999 | 12,874 | 5.9% | 520,012,235 | 6.9% | 40,392 | 13,263,177 | 1,030 | 12,602 | 97.9% | 510,261,962 | 98.1% | 40,491 | 13,136,500 | 1,042 |
| 100,000 - 149,999 | 39,444 | 18.1% | 1,839,085,891 | 24.4% | 46,625 | 72,028,169 | 1,826 | 38,334 | 97.2% | 1,791,727,858 | 97.4% | 46,740 | 71,077,631 | 1,854 |
| 150,000 - 199,999 | 14,001 | 6.4% | 794,271,963 | 10.6% | 56,730 | 50,392,106 | 3,599 | 13,414 | 95.8% | 764,583,717 | 96.3% | 56,999 | 49,488,788 | 3,689 |
| 200,000 - 499,999 | 10,320 | 4.7% | 666,060,078 | 8.8% | 64,541 | 79,102,208 | 7,665 | 9,666 | 93.7% | 623,471,139 | 93.6% | 64,501 | 77,202,537 | 7,987 |
| 500,000 - 999,999 | 680 | 0.6% | 38,389,009 | 0.5% | 56,454 | 17,480,691 | 25,707 | 636 | 93.5% | 34,643,033 | 90.2% | 54,470 | 17,156,227 | 26,975 |
| 1,000,000 or more | 207 | 0.1% | 9,163,865 | 0.1% | 44,270 | 19,362,944 | 93,541 | 191 | 92.3% | 8,295,239 | 90.5% | 43,431 | 18,958,363 | 99,258 |
| TOTAL | 217,725 | 100.0% | 7,527,655,137 | 100.0% | 34,574 | 287,891,140 | 1,322 | 213,032 | 97.8% | 7,344,316,333 | 97.6% | 34,475 | 282,855,408 | 1,328 |

| Income Level FAGI Level | II. Part-Year Resident Returns†† | | | | | | | III. Nonresident Returns††† | | | | | | |
|----------------------------|------------------------------------|----------------------|-------------------|----------------------|-----------------|-------------------|-----------------|------------------------------------|----------------------|-------------------|----------------------|-----------------|-------------------|-----------------|
| | Bailey Settlement Benefits Claimed | | | | | Net Tax Liability | | Bailey Settlement Benefits Claimed | | | | | Net Tax Liability | |
| | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] | D-400 Return [Count] | FAGI Level [%] | Amount [\$] | FAGI Level [%] | Average [\$] | Amount [\$] | Average [\$] |
| < \$4,000 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 4,000 - 9,999 | 18 | 0.7% | 111,620 | 0.5% | 6,201 | [D] | [D] | 22 | 0.8% | 219,514 | 1.0% | 9,978 | [D] | [D] |
| 10,000 - 14,999 | 24 | 0.4% | 230,407 | 0.3% | 9,600 | [D] | [D] | 34 | 0.5% | 391,152 | 0.5% | 11,504 | [D] | [D] |
| 15,000 - 19,999 | 41 | 0.5% | 456,407 | 0.4% | 11,132 | [D] | [D] | 54 | 0.6% | 666,443 | 0.5% | 12,342 | [D] | [D] |
| 20,000 - 24,999 | 45 | 0.5% | 636,485 | 0.4% | 14,144 | [D] | [D] | 52 | 0.6% | 743,290 | 0.5% | 14,294 | [D] | [D] |
| 25,000 - 29,999 | 61 | 0.6% | 1,016,863 | 0.5% | 16,670 | [D] | [D] | 45 | 0.5% | 895,605 | 0.5% | 19,902 | [D] | [D] |
| 30,000 - 39,999 | 104 | 0.6% | 1,925,796 | 0.5% | 18,517 | 8,585 | 83 | 115 | 0.6% | 2,482,188 | 0.6% | 21,584 | 5,823 | 51 |
| 40,000 - 49,999 | 128 | 0.7% | 3,022,090 | 0.6% | 23,610 | 12,957 | 101 | 118 | 0.7% | 2,654,899 | 0.6% | 22,499 | 14,316 | 121 |
| 50,000 - 59,999 | 128 | 0.7% | 3,220,757 | 0.6% | 25,162 | 26,130 | 204 | 118 | 0.7% | 2,748,418 | 0.5% | 23,292 | 40,321 | 342 |
| 60,000 - 69,999 | 146 | 0.9% | 4,371,938 | 0.8% | 29,945 | 30,981 | 212 | 149 | 0.9% | 4,049,364 | 0.7% | 27,177 | 24,614 | 165 |
| 70,000 - 74,999 | 72 | 0.9% | 2,285,898 | 0.8% | 31,749 | 22,605 | 314 | 77 | 1.0% | 2,067,214 | 0.8% | 26,847 | 31,487 | 409 |
| 75,000 - 79,999 | 74 | 1.0% | 2,372,220 | 0.9% | 32,057 | 38,486 | 520 | 61 | 0.8% | 1,691,566 | 0.6% | 27,731 | 19,166 | 314 |
| 80,000 - 89,999 | 162 | 1.1% | 5,733,154 | 1.1% | 35,390 | 83,895 | 518 | 140 | 1.0% | 4,699,266 | 0.9% | 33,566 | 59,059 | 422 |
| 90,000 - 99,999 | 138 | 1.1% | 5,344,026 | 1.0% | 38,725 | 72,131 | 523 | 134 | 1.0% | 4,406,247 | 0.8% | 32,882 | 54,546 | 407 |
| 100,000 - 149,999 | 569 | 1.4% | 24,878,332 | 1.4% | 43,723 | 528,088 | 928 | 541 | 1.4% | 22,479,701 | 1.2% | 41,552 | 422,450 | 781 |
| 150,000 - 199,999 | 286 | 2.0% | 14,614,625 | 1.8% | 51,100 | 503,146 | 1,759 | 301 | 2.1% | 15,073,621 | 1.9% | 50,078 | 400,172 | 1,329 |
| 200,000 - 499,999 | 335 | 3.2% | 21,284,042 | 3.2% | 63,534 | 1,116,652 | 3,333 | 319 | 3.1% | 21,304,897 | 3.2% | 66,787 | 783,019 | 2,455 |
| 500,000 - 999,999 | 21 | 3.1% | 2,268,675 | 5.9% | 108,032 | [D] | [D] | 23 | 3.4% | 1,477,301 | 3.8% | 64,230 | [D] | [D] |
| 1,000,000 or more | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| TOTAL | 2,364 | 1.1% | 94,136,780 | 1.3% | 39,821 | 2,789,324 | 1,180 | 2,329 | 1.1% | 89,202,024 | 1.2% | 38,301 | 2,246,408 | 965 |

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2019

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2019 with North Carolina reportable income

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

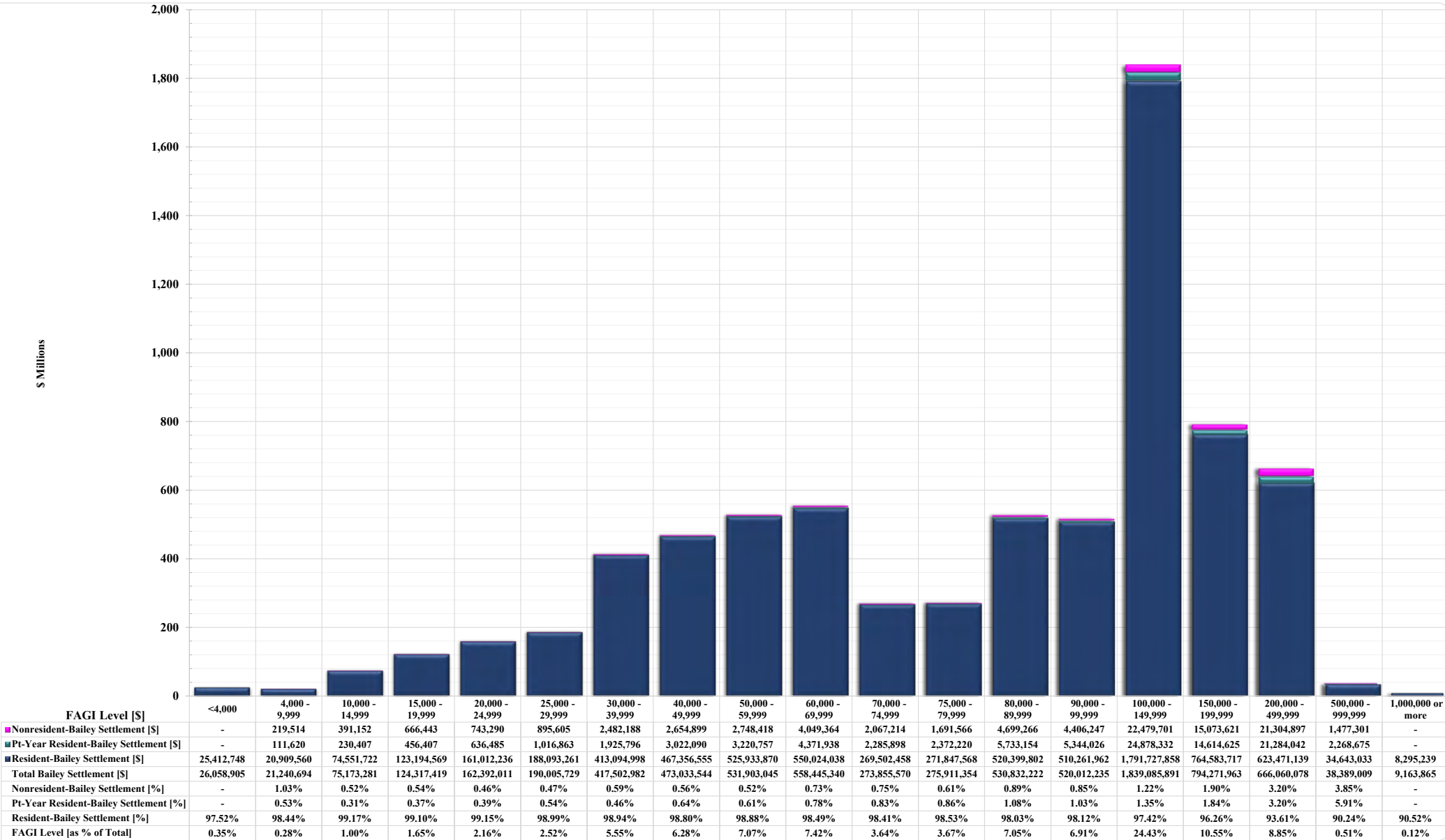
Average=per return average

Net Tax Liability=computed value of individual income tax generated by the 5.25% rate (after application of tax credits) for returns reporting a deduction value under § 105-153.5(b)(5)

§ 105-153.5(b)(5) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received during the taxable year from one or more State, local, or federal government retirement plans to the extent the amount is exempt from tax pursuant to a court order in settlement of any of the following cases: *Bailey v. State* ; *Emory v. State* , or *Patton v. State* provided the amount is included in FAGI reported on Form D-400, line 6.

[D]=Disclosure. Information is suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts

Exhibit 16B.1 Tax Year 2019 Individual Income Tax: Distribution of Bailey Settlement Retirement Benefits Deduction[†] Claimed by Residency Status by FAGI Level



Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; 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 statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

[]-Disclosure. Information for part-year and nonresident returns is suppressed to avoid disclosing specific taxpayer details for certain FAGI levels due to low return counts

[†]§ 105-153.5(b)(5) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received during the taxable year from one or more State, local, or federal government retirement plans to the extent the amount is exempt from tax pursuant to a court order in settlement of any of the following cases: *Bailey v. State*; *Emory v. State*, or *Patton v. State* provided the amount is included in FAGI reported on Form D-400, line 6.

TABLE C1. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

| County | 2019 Population | Number of Returns Filed | | | | Federal AGI | | | Modifications to Federal AGI | | | | | | | North Carolina | | | | Tax Liability | | | | | | | |
|------------|-----------------|--------------------------------------|-------------|----------------|--------------------------|---------------------------------|-------------------------|----------------|---|------------------------------|--------------|-----------------|---|--------------|-----------------|--|---------------|---------------------|---------------------|--------------------------------|-------------------|-------------|--------------|-----------------------|-------------|----------|----------|
| | | 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)] | | | Taxable Income [includes returns with deficit] | | Gross Tax Liability | Total Credits Taken | [after application of credits] | Net Tax Liability | | | Effective Tax Rate*** | | | |
| | | Total | Total Filed | County Returns | as a % of County Returns | Amount [\$] | Average Per Return [\$] | Additions [\$] | Other Deductions [\$] | Child Deduction Amount+ [\$] | Return Count | as a % of Total | Amount [\$] | Return Count | as a % of Total | Amount [\$] | Return Count | | | | as a % of Total | Amount [\$] | Return Count | as a % of Total | Return [\$] | NCTI [%] | FAGI [%] |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Alamance | 168,761 | 73,532 | 15,781 | 21.5% | 4,241,791,652 | 57,686 | 63,813,782 | 297,086,953 | 55,023,500 | 68,577 | 93.3% | 984,400,000 | 4,955 | 6.7% | 156,090,208 | 2,813,004,773 | 2,781,447,804 | 152,933,330 | 2,242,048 | 150,691,282 | 893 | 22 | 1.2% | 2,049 | 5.17% | 3.55% | |
| Alexander | 38,364 | 15,904 | 3,586 | 22.5% | 806,882,555 | 50,735 | 11,644,234 | 62,156,919 | 11,244,000 | 15,119 | 95.1% | 224,250,000 | 785 | 4.9% | 20,771,376 | 500,104,494 | 496,578,071 | 27,787,761 | 27,787,761 | 529,550 | 718 | 46 | 0.2% | 1,732 | 5.20% | 3.41% | |
| Alleghany | 11,494 | 4,470 | 1,434 | 32.1% | 222,633,688 | 49,806 | 15,907,892 | 31,978,403 | 3,136,000 | 4,245 | 95.0% | 64,455,000 | 225 | 5.0% | 7,186,631 | 131,785,546 | 130,347,482 | 7,671,909 | 549,560 | 7,232,349 | 620 | 56 | 0.1% | 1,593 | 4.87% | 3.20% | |
| Anson | 23,944 | 9,220 | 2,548 | 27.6% | 368,510,859 | 39,969 | 6,032,480 | 35,228,455 | 8,267,500 | 8,791 | 95.3% | 122,360,000 | 429 | 4.7% | 9,904,254 | 198,783,130 | 197,607,211 | 11,413,650 | 334,846 | 11,078,804 | 603 | 89 | 0.1% | 1,202 | 5.10% | 3.01% | |
| Ashe | 27,797 | 10,751 | 2,960 | 27.5% | 531,569,081 | 49,444 | 12,543,046 | 64,525,278 | 6,779,000 | 10,168 | 94.6% | 154,635,000 | 583 | 5.4% | 15,032,278 | 303,140,571 | 294,533,989 | 17,426,286 | 468,831 | 16,957,455 | 610 | 59 | 0.1% | 1,577 | 5.11% | 3.19% | |
| Avery | 18,128 | 6,396 | 1,805 | 28.2% | 322,825,282 | 50,473 | 12,171,657 | 37,856,087 | 4,169,000 | 6,000 | 93.8% | 89,265,000 | 396 | 6.2% | 11,137,980 | 192,568,872 | 185,164,837 | 10,695,619 | 137,251 | 10,558,368 | 582 | 66 | 0.1% | 1,651 | 5.18% | 3.27% | |
| Beaufort | 47,436 | 20,565 | 5,741 | 27.9% | 1,085,852,051 | 52,801 | 24,040,741 | 136,282,687 | 14,979,500 | 19,256 | 93.6% | 281,695,000 | 1,309 | 6.4% | 31,241,664 | 645,694,141 | 636,930,014 | 36,099,346 | 599,151 | 35,500,195 | 748 | 39 | 0.3% | 1,726 | 5.16% | 3.27% | |
| Bertie | 19,630 | 7,233 | 2,188 | 30.3% | 296,737,188 | 41,025 | 5,666,754 | 34,280,820 | 6,096,500 | 6,888 | 95.2% | 97,600,000 | 345 | 4.8% | 7,880,457 | 156,746,165 | 155,687,567 | 479,964 | 859,454 | 5,500,594 | 438 | 93 | 0.1% | 1,188 | 4.97% | 2.90% | |
| Bladen | 34,475 | 12,047 | 3,441 | 28.6% | 524,143,347 | 43,508 | 16,438,498 | 65,138,259 | 10,854,000 | 11,359 | 94.3% | 163,270,000 | 688 | 5.7% | 17,462,409 | 283,857,177 | 281,825,600 | 16,726,288 | 296,799 | 16,429,489 | 477 | 84 | 0.1% | 1,364 | 5.16% | 3.13% | |
| Brunswick | 143,169 | 62,783 | 14,240 | 23.3% | 4,309,307,222 | 68,638 | 57,248,614 | 682,148,118 | 29,227,000 | 56,475 | 90.0% | 858,975,000 | 6,308 | 10.0% | 160,506,477 | 2,635,699,241 | 2,495,487,492 | 139,723,200 | 7,073,208 | 132,649,992 | 927 | 21 | 1.1% | 2,113 | 4.98% | 3.08% | |
| Buncombe | 262,659 | 124,156 | 25,581 | 20.6% | 8,522,160,402 | 68,641 | 215,099,804 | 658,934,292 | 61,962,500 | 112,137 | 90.3% | 1,567,300,000 | 12,019 | 9.7% | 365,101,163 | 6,083,962,251 | 5,874,157,665 | 323,200,340 | 13,387,462 | 309,812,878 | 1,180 | 9 | 2.6% | 2,495 | 5.03% | 3.64% | |
| Burke | 91,660 | 35,363 | 8,789 | 24.9% | 1,734,750,383 | 49,056 | 22,419,305 | 160,583,936 | 25,986,500 | 33,669 | 95.2% | 490,565,000 | 1,694 | 4.8% | 47,032,022 | 1,033,002,230 | 1,021,923,853 | 57,383,331 | 1,081,003 | 56,302,328 | 614 | 57 | 0.5% | 1,592 | 5.15% | 3.25% | |
| Cabarrus | 213,290 | 95,078 | 18,886 | 19.9% | 6,583,826,025 | 69,247 | 122,243,786 | 328,341,437 | 64,706,000 | 85,898 | 90.3% | 1,257,055,000 | 9,180 | 9.7% | 241,288,840 | 4,814,678,534 | 4,745,547,059 | 257,847,863 | 4,512,752 | 247,435,111 | 1,160 | 12 | 2.0% | 2,602 | 5.04% | 3.76% | |
| Caldwell | 83,811 | 32,840 | 8,150 | 24.9% | 1,547,161,048 | 47,112 | 23,237,117 | 19,141,519 | 25,281,500 | 31,519 | 96.0% | 462,970,000 | 1,321 | 4.0% | 34,646,669 | 928,358,477 | 920,478,866 | 51,835,851 | 10,306,077 | 51,399,774 | 613 | 58 | 0.4% | 1,565 | 5.20% | 3.32% | |
| Camden | 10,559 | 4,452 | 1,422 | 31.9% | 287,319,127 | 64,537 | 2,600,059 | 35,482,576 | 2,490,500 | 4,127 | 92.7% | 62,810,000 | 325 | 7.3% | 7,750,378 | 181,385,732 | 173,060,895 | 9,538,583 | 2,951,332 | 6,587,251 | 624 | 54 | 0.1% | 1,480 | 3.63% | 2.29% | |
| Carteret | 70,986 | 30,803 | 8,289 | 26.9% | 2,120,051,656 | 68,826 | 57,993,221 | 295,910,651 | 14,562,000 | 28,207 | 91.6% | 415,740,000 | 2,596 | 8.4% | 83,350,118 | 1,368,482,108 | 1,328,558,614 | 75,009,217 | 2,350,346 | 72,658,871 | 1,024 | 18 | 0.6% | 2,359 | 5.09% | 3.43% | |
| Caswell | 23,443 | 9,076 | 2,595 | 28.6% | 425,308,942 | 46,861 | 9,248,798 | 39,262,827 | 6,632,500 | 8,620 | 95.0% | 126,370,000 | 456 | 5.0% | 11,045,845 | 251,246,568 | 249,316,599 | 14,136,169 | 1,972,895 | 12,163,274 | 519 | 75 | 0.1% | 1,340 | 4.52% | 2.86% | |
| Catawba | 159,621 | 75,917 | 16,420 | 21.6% | 4,609,838,050 | 60,722 | 131,444,376 | 330,320,853 | 52,280,500 | 70,738 | 93.2% | 1,019,155,000 | 5,179 | 6.8% | 144,190,720 | 3,195,335,353 | 3,157,909,526 | 173,743,888 | 3,794,475 | 169,949,413 | 1,065 | 16 | 0.4% | 2,239 | 5.14% | 3.69% | |
| Chatham | 75,705 | 33,565 | 6,467 | 19.3% | 3,511,684,729 | 104,623 | 67,666,011 | 298,944,234 | 16,408,500 | 28,238 | 84.1% | 425,185,000 | 5,327 | 15.9% | 164,659,079 | 2,674,153,927 | 2,597,230,254 | 140,384,514 | 4,495,540 | 135,888,974 | 1,795 | 2 | 1.1% | 4,039 | 5.08% | 3.87% | |
| Cherokee | 29,392 | 11,250 | 3,588 | 31.9% | 505,042,925 | 44,893 | 4,850,312 | 59,369,353 | 7,585,000 | 10,766 | 95.7% | 162,000,000 | 484 | 4.3% | 13,586,220 | 267,352,164 | 254,626,587 | 14,914,782 | 145,501 | 13,458,275 | 458 | 89 | 0.1% | 1,196 | 4.74% | 2.66% | |
| Chowan | 14,141 | 6,081 | 1,829 | 30.1% | 337,574,943 | 55,513 | 12,380,155 | 50,415,943 | 4,276,000 | 5,640 | 92.7% | 81,995,000 | 441 | 7.3% | 13,950,913 | 199,317,242 | 196,374,591 | 11,124,467 | 7,856,037 | 10,339,436 | 731 | 43 | 0.1% | 1,700 | 4.88% | 3.06% | |
| Clay | 11,650 | 4,546 | 1,561 | 34.3% | 236,675,588 | 52,062 | 3,982,859 | 31,558,488 | 2,893,000 | 4,208 | 92.6% | 64,470,000 | 338 | 7.4% | 8,261,639 | 133,475,320 | 129,871,957 | 7,634,286 | 1,217,886 | 6,416,400 | 551 | 71 | 0.1% | 1,411 | 4.41% | 2.71% | |
| Cleveland | 100,071 | 42,261 | 10,930 | 25.9% | 2,044,995,427 | 48,390 | 31,195,499 | 167,719,692 | 35,850,000 | 40,126 | 94.9% | 167,970,000 | 2,135 | 5.1% | 55,444,190 | 1,234,206,544 | 1,223,829,575 | 68,781,781 | 3,458,883 | 65,322,898 | 653 | 52 | 0.5% | 1,546 | 4.99% | 3.19% | |
| Columbus | 56,247 | 20,224 | 6,056 | 29.9% | 883,986,650 | 43,710 | 26,173,174 | 90,618,853 | 19,045,500 | 19,230 | 95.1% | 277,750,000 | 994 | 4.9% | 22,809,863 | 499,235,608 | 496,813,866 | 28,800,806 | 1,777,882 | 27,022,924 | 480 | 82 | 0.2% | 1,336 | 4.93% | 3.06% | |
| Craven | 102,989 | 41,880 | 11,313 | 27.0% | 2,490,999,601 | 59,479 | 48,810,178 | 347,576,134 | 29,137,500 | 39,088 | 93.3% | 574,370,000 | 2,792 | 6.7% | 74,214,156 | 1,514,511,989 | 1,447,466,860 | 81,307,445 | 1,513,157 | 79,794,288 | 775 | 35 | 0.7% | 1,905 | 5.15% | 3.20% | |
| Cumberland | 332,392 | 122,891 | 37,392 | 30.4% | 6,217,991,557 | 50,598 | 102,884,465 | 724,911,728 | 113,960,500 | 114,660 | 93.3% | 1,622,465,000 | 8,231 | 6.7% | 203,341,276 | 6,566,197,518 | 6,347,504,256 | 196,896,551 | 2,595,875 | 194,300,675 | 585 | 65 | 1.6% | 1,581 | 5.18% | 3.12% | |
| Currituck | 27,677 | 11,602 | 3,764 | 32.4% | 753,874,530 | 64,978 | 8,459,977 | 81,743,374 | 6,316,500 | 10,544 | 90.9% | 157,570,000 | 1,058 | 9.1% | 23,237,052 | 493,467,581 | 461,472,939 | 25,354,397 | 10,075,767 | 15,279,170 | 552 | 70 | 0.1% | 1,317 | 3.16% | 2.03% | |
| Dare | 37,599 | 19,231 | 4,383 | 22.8% | 1,295,683,064 | 67,735 | 29,127,361 | 147,472,807 | 8,997,000 | 10,470 | 88.8% | 242,620,000 | 2,157 | 11.2% | 52,926,375 | 872,794,243 | 839,202,674 | 46,813,238 | 2,925,864 | 43,887,374 | 1,167 | 10 | 0.4% | 2,282 | 4.92% | 3.39% | |
| Davidson | 162,208 | 72,080 | 16,273 | 22.6% | 3,938,461,680 | 54,640 | 56,046,924 | 281,644,076 | 53,620,000 | 68,273 | 94.7% | 1,009,055,000 | 3,807 | 5.3% | 103,786,788 | 2,546,252,720 | 2,525,556,796 | 139,999,832 | 1,720,271 | 138,279,561 | 817 | 28 | 1.1% | 1,918 | 5.19% | 3.51% | |
| Davie | 43,227 | 18,837 | 3,995 | 21.2% | 1,333,873,978 | 70,811 | 36,393,233 | 107,740,978 | 11,565,500 | 17,094 | 90.7% | 258,045,000 | 1,743 | 9.3% | 49,180,509 | 943,735,224 | 933,468,499 | 51,346,393 | 986,083 | 50,360,310 | 1,165 | 11 | 0.4% | 2,673 | 5.15% | 3.78% | |
| Duplin | 60,048 | 20,417 | 5,847 | 28.6% | 901,327,180 | 44,146 | 57,721,940 | 100,300,050 | 21,844,000 | 19,632 | 96.2% | 285,840,000 | 785 | 3.8% | 20,339,747 | 530,725,323 | 526,402,707 | 30,704,304 | 1,304,416 | 29,399,888 | 490 | 80 | 0.2% | 1,440 | 5.03% | 3.26% | |
| Durham | 316,934 | 142,547 | 26,591 | 18.7% | 10,515,556,467 | 73,769 | 104,920,046 | 581,883,918 | 79,292,500 | 124,331 | 87.2% | 1,698,940,000 | 18,216 | 12.8% | 485,784,664 | 7,774,575,431 | 7,558,505,093 | 408,602,807 | 10,763,377 | 397,839,430 | 1,255 | 8 | 3.3% | 2,791 | 5.11% | 3.78% | |
| Edgecombe | 52,394 | 19,419 | 5,757 | 29.6% | 786,886,693 | 40,521 | 19,037,349 | 78,786,697 | 19,240,500 | 18,512 | 95.3% | 256,420,000 | 907 | 4.7% | 25,225,698 | 426,161,147 | 424,994,458 | 24,794,458 | 399,711 | 24,394,747 | 466 | 87 | 0.2% | 1,256 | 5.17% | 3.10% | |
| Forsyth | 378,469 | 165,983 | 35,976 | 21.7% | 11,255,332,646 | 67,810 | 175,728,646 | 712,073,714 | 116,291,500 | 151,257 | 91.1% | 2,139,240,000 | 14,726 | 8.9% | 460,283,103 | 7,994,137,701 | 7,879,331,681 | 431,901,748 | 9,365,599 | 422,535,879 | 1,116 | 13 | 3.5% | 2,546 | 5.14% | 3.75% | |
| Franklin | 70,157 | 26,695 | 5,891 | 22.1% | 1,514,367,320 | 56,729 | 24,294,781 | 111,079,975 | 20,134,000 | 24,695 | 92.5% | 365,415,000 | 2,000 | 7.5% | 47,066,981 | 974,934,214 | 953,892,857 | 681,865 | 53,250,992 | 681,665 | 53,250,992 | 758 | 37 | 0.4% | 1,993 | 5.18% | 3.51% |
| Gaston | 222,704 | 97,086 | 21,089 | 21.7% | 5,646,706,983 | 58,162 | 57,586,692 | 349,140,092 | 71 | | | | | | | | | | | | | | | | | | |

TABLE C1. TAX YEAR 2019 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

| County | 2019 Population | Number of Returns Filed | | | | Federal AGI [includes returns with deficit] | | | | Modifications to Federal AGI: | | | | | | | | | | North Carolina | | Tax Liability | | | | | |
|------------|-----------------|-------------------------|--------------------------------------|--------------------------|-----------------|---|------------------------|---|----------------------|-------------------------------|--------------------------|---|-------------|--------------------|-----------------|--------------|---|--|-------------------------|----------------------------|-------------------------|----------------------|--------------------------|------------------------|---------------------------|-----------------|------------|
| | | Total | S0 Tax Liability [after tax credits] | | | Amount [S] | Average Per Return [S] | Additions [S 105-153.5(c),(e); S 105-153.6] | | | | Deduction Amount** [S 105-153.5(a)(1),(a)(2)] | | | | | | Taxable Income [includes returns with deficit] | | Computed Tax Liability [S] | Total Credits Taken [S] | Net Tax Liability | | | | | |
| | | | Total Filed | as a % of County Returns | | | | Additions [S] | Other Deductions [S] | Child Deduction Amount† [S] | Basic Standard Deduction | | | Itemized Deduction | | | [before pt-yr/ nonresident taxable %] [S] | [after pt-yr/ nonresident taxable %] [S] | Gross Tax Liability [S] | | | Per capita** Tax [S] | as a % of TY2019 Tax [S] | Average per Return [S] | Effective Tax Rate††† [%] | | |
| | | | | Return Count | as a % of Total | | | | | | Amount [S] | MFS=\$10,000 | | MFS=\$15,000 | | Return Count | | | | | | | | | | as a % of Total | Amount [S] |
| | | | | | | | | | | | | MEFJ/SS=\$20,000 | HH=\$15,000 | Return Count | as a % of Total | | | | | | | | | | | | |
| Norhampton | 20,318 | 7,058 | 2,225 | 31.5% | 313,591,046 | 44,431 | 5,953,311 | 40,856,462 | 5,695,500 | 6,625 | 93.9% | 94,015,000 | 433 | 6.1% | 10,627,301 | 168,350,094 | 166,725,004 | 9,603,162 | 1,157,863 | 8,445,299 | 416 | 97 | 0.1% | 1,197 | 4.62% | 2.69% | |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative information compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

†Source: NC OSBM, State Demographer, 2019 County Population Estimates (Standard & Revised), Vintage 2019. <www.demography.osbm.nc.gov/explore/data/extraction/country-population-estimates-standard-revised>

Rankings based on unrounded data.

*Per capita computed amounts to be interpreted as a reflection of the portion of tax liability imposed on behalf of each individual.

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 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 tax year, but who filed the D-400 form using a North Carolina address.

Out-of-state category includes returns for which county designation is indeterminate.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after 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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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.

†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 taxable year 2019 vary according to filing status: S=\$10,000; MEFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

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 509,326 count of TY2019 returns claiming itemized deductions includes 20,615 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. Refer to Table C5 for details pertaining to 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).

†††Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after application of part-year and nonresident taxable percentage] for returns with positive NC taxable income: the effective tax rate basically averages the effect of tax credits and may approach but will not exceed the 5.25% statutory tax rate.

†††Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income: the effective tax rate basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized) that reduce the percentage.

TABLE C2. TAX YEAR 2019 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.. | 9,848 | 13.4% | 114,976 | 0.1% | 12 | 11,095 | 15.1% | 1,590,268 | 1.1% | 143 | 9,947 | 13.5% | 5,239,382 | 3.5% | 527 | 8,789 | 12.0% | 8,650,171 | 5.7% | 984 | 6,360 | 8.6% | 8,989,782 | 6.0% | 1,413 |
| Alexander.. | 2,338 | 14.7% | 7,993 | 0.0% | 3 | 2,302 | 14.5% | 367,232 | 1.3% | 160 | 2,316 | 14.6% | 1,206,560 | 4.4% | 521 | 1,777 | 11.2% | 1,743,621 | 6.3% | 981 | 1,483 | 9.3% | 2,054,967 | 7.5% | 1,386 |
| Allegany... | 813 | 18.2% | 7,062 | 0.1% | 9 | 723 | 16.2% | 89,447 | 1.3% | 124 | 661 | 14.8% | 264,039 | 3.7% | 399 | 476 | 10.6% | 387,222 | 5.4% | 813 | 379 | 8.5% | 436,001 | 6.1% | 1,150 |
| Anson..... | 1,502 | 16.3% | 8,678 | 0.1% | 6 | 1,766 | 19.2% | 217,781 | 2.0% | 123 | 1,557 | 16.9% | 769,809 | 6.9% | 494 | 1,213 | 13.2% | 1,148,067 | 10.4% | 946 | 829 | 9.0% | 1,138,192 | 10.3% | 1,373 |
| Ashe..... | 1,756 | 16.3% | 16,286 | 0.1% | 9 | 1,729 | 16.1% | 223,494 | 1.3% | 129 | 1,454 | 13.5% | 701,845 | 4.1% | 483 | 1,211 | 11.3% | 1,081,139 | 6.4% | 893 | 873 | 8.1% | 1,119,688 | 6.6% | 1,283 |
| Avery..... | 1,107 | 17.3% | 10,546 | 0.1% | 10 | 1,048 | 16.4% | 146,119 | 1.4% | 139 | 873 | 13.6% | 417,645 | 4.0% | 478 | 701 | 11.0% | 638,584 | 6.0% | 911 | 518 | 8.1% | 658,780 | 6.2% | 1,272 |
| Beaufort... | 3,348 | 16.3% | 7,162 | 0.0% | 2 | 3,506 | 17.0% | 433,201 | 1.2% | 124 | 2,771 | 13.5% | 1,300,231 | 3.7% | 469 | 2,068 | 10.1% | 1,893,396 | 5.3% | 916 | 1,587 | 7.7% | 2,064,904 | 5.8% | 1,301 |
| Bertie..... | 1,137 | 15.7% | 5,527 | 0.1% | 5 | 1,458 | 20.2% | 163,565 | 1.9% | 112 | 1,286 | 17.8% | 598,913 | 7.0% | 466 | 891 | 12.3% | 781,715 | 9.1% | 877 | 602 | 8.3% | 789,388 | 9.2% | 1,311 |
| Bladen..... | 1,963 | 16.3% | 41,107 | 0.3% | 21 | 2,155 | 17.9% | 251,295 | 1.5% | 117 | 1,893 | 15.7% | 880,256 | 5.4% | 465 | 1,537 | 12.8% | 1,410,143 | 8.6% | 917 | 1,078 | 8.9% | 1,437,782 | 8.8% | 1,334 |
| Brunswick.. | 8,182 | 13.0% | 62,078 | 0.0% | 8 | 8,216 | 13.1% | 1,138,955 | 0.9% | 139 | 6,947 | 11.1% | 3,234,651 | 2.4% | 466 | 5,830 | 9.3% | 4,952,581 | 3.7% | 849 | 4,537 | 7.2% | 5,472,606 | 4.1% | 1,206 |
| Buncombe.. | 16,819 | 13.5% | 567,884 | 0.2% | 34 | 17,455 | 14.1% | 2,968,033 | 1.0% | 170 | 16,690 | 13.4% | 9,528,876 | 3.1% | 571 | 14,287 | 11.5% | 14,407,535 | 4.7% | 1,008 | 10,324 | 8.3% | 14,603,376 | 4.7% | 1,415 |
| Burke..... | 5,205 | 14.7% | 23,297 | 0.0% | 4 | 5,434 | 15.4% | 783,269 | 1.4% | 144 | 5,208 | 14.7% | 2,667,449 | 4.7% | 512 | 4,745 | 13.5% | 4,505,299 | 8.0% | 949 | 3,199 | 9.0% | 4,304,731 | 7.6% | 1,346 |
| Cabarrus.... | 12,563 | 13.2% | 141,908 | 0.1% | 11 | 12,438 | 13.1% | 1,824,984 | 0.7% | 147 | 10,817 | 11.4% | 5,648,996 | 2.3% | 522 | 9,590 | 10.1% | 9,469,140 | 3.8% | 987 | 7,607 | 8.0% | 10,703,352 | 4.3% | 1,407 |
| Caldwell... | 5,184 | 15.8% | 26,875 | 0.1% | 5 | 5,263 | 16.0% | 749,695 | 1.5% | 142 | 5,134 | 15.6% | 2,668,871 | 5.2% | 520 | 4,148 | 12.6% | 3,921,395 | 7.6% | 945 | 2,762 | 8.4% | 3,776,137 | 7.3% | 1,367 |
| Camden.... | 594 | 13.3% | 13,596 | 0.2% | 23 | 473 | 10.6% | 64,589 | 1.0% | 137 | 443 | 10.0% | 181,463 | 2.8% | 410 | 399 | 9.0% | 276,463 | 4.2% | 693 | 351 | 7.9% | 324,903 | 4.9% | 926 |
| Carteret.... | 4,502 | 14.6% | 517,979 | 0.7% | 115 | 4,274 | 13.9% | 616,627 | 0.8% | 144 | 3,633 | 11.8% | 1,785,273 | 2.5% | 491 | 2,836 | 9.2% | 2,465,141 | 3.4% | 869 | 2,343 | 7.6% | 2,852,531 | 3.9% | 1,217 |
| Caswell... | 1,294 | 14.3% | 105,363 | 0.9% | 81 | 1,456 | 16.0% | 176,079 | 1.4% | 121 | 1,392 | 15.3% | 598,722 | 4.9% | 430 | 1,128 | 12.4% | 928,532 | 7.6% | 823 | 841 | 9.3% | 994,118 | 8.2% | 1,182 |
| Catawba.... | 11,063 | 14.6% | 175,758 | 0.1% | 16 | 10,657 | 14.0% | 1,671,974 | 1.0% | 157 | 10,480 | 13.8% | 5,584,477 | 3.3% | 533 | 9,073 | 12.0% | 8,946,083 | 5.3% | 986 | 6,424 | 8.5% | 9,030,663 | 5.3% | 1,406 |
| Chatham.... | 4,122 | 12.3% | 238,237 | 0.2% | 58 | 3,536 | 10.5% | 528,734 | 0.4% | 150 | 3,292 | 9.8% | 1,661,723 | 1.2% | 505 | 2,844 | 8.5% | 2,607,351 | 1.9% | 917 | 2,164 | 6.4% | 2,877,110 | 2.1% | 1,330 |
| Cherokee... | 1,943 | 17.3% | 2,350 | 0.0% | 1 | 2,026 | 18.0% | 249,551 | 1.9% | 123 | 1,640 | 14.6% | 673,883 | 5.0% | 411 | 1,251 | 11.1% | 988,028 | 7.3% | 790 | 927 | 8.2% | 1,028,169 | 7.6% | 1,109 |
| Chowan..... | 927 | 15.2% | 12,916 | 0.1% | 14 | 1,055 | 17.3% | 123,001 | 1.2% | 117 | 819 | 13.5% | 371,839 | 3.6% | 454 | 622 | 10.2% | 554,436 | 5.4% | 891 | 483 | 7.9% | 566,338 | 5.5% | 1,173 |
| Clay..... | 827 | 18.2% | 19,318 | 0.3% | 23 | 723 | 15.9% | 72,504 | 1.1% | 100 | 567 | 12.5% | 193,960 | 3.0% | 342 | 438 | 9.6% | 318,442 | 5.0% | 727 | 349 | 7.7% | 364,388 | 5.7% | 1,044 |
| Cleveland... | 6,551 | 15.5% | 25,322 | 0.0% | 4 | 7,164 | 17.0% | 954,941 | 1.5% | 133 | 5,949 | 14.1% | 2,864,006 | 4.4% | 481 | 5,911 | 11.9% | 4,536,690 | 6.9% | 905 | 3,693 | 8.7% | 4,879,807 | 7.5% | 1,321 |
| Columbus... | 3,262 | 16.1% | 61,563 | 0.2% | 19 | 4,041 | 20.0% | 444,857 | 1.6% | 110 | 3,216 | 15.9% | 1,482,964 | 5.5% | 461 | 2,409 | 11.9% | 2,135,233 | 7.9% | 886 | 1,596 | 7.9% | 2,029,177 | 7.5% | 1,271 |
| Craven..... | 5,873 | 14.0% | 32,911 | 0.0% | 6 | 6,131 | 14.6% | 845,958 | 1.1% | 138 | 5,576 | 13.3% | 2,648,223 | 3.3% | 475 | 4,349 | 10.4% | 3,724,562 | 4.7% | 856 | 3,380 | 8.1% | 4,023,873 | 5.0% | 1,190 |
| Cumberland | 18,882 | 15.4% | 430,672 | 0.2% | 23 | 22,575 | 18.4% | 2,808,971 | 1.4% | 124 | 18,702 | 15.2% | 8,654,063 | 4.5% | 463 | 14,543 | 11.8% | 12,688,361 | 6.5% | 872 | 10,350 | 8.4% | 12,930,324 | 6.7% | 1,249 |
| Currituck... | 1,471 | 12.7% | 4,055 | 0.0% | 3 | 1,487 | 12.8% | 201,548 | 1.3% | 136 | 1,308 | 11.3% | 558,259 | 3.7% | 427 | 1,116 | 9.6% | 783,543 | 5.1% | 702 | 866 | 7.5% | 804,124 | 5.3% | 929 |
| Dare..... | 2,885 | 15.0% | 25,426 | 0.1% | 9 | 2,568 | 13.4% | 423,726 | 1.0% | 165 | 2,311 | 12.0% | 1,270,141 | 2.9% | 550 | 1,984 | 10.3% | 1,962,003 | 4.5% | 989 | 1,525 | 7.9% | 2,078,827 | 4.7% | 1,363 |
| Davidson.... | 10,303 | 14.3% | 99,293 | 0.1% | 10 | 10,576 | 14.7% | 1,496,813 | 1.1% | 142 | 9,793 | 13.6% | 5,013,141 | 3.6% | 512 | 8,287 | 11.5% | 7,898,494 | 5.7% | 953 | 6,161 | 8.5% | 8,542,091 | 6.2% | 1,386 |
| Davie..... | 2,654 | 14.1% | 456,481 | 0.9% | 172 | 2,307 | 12.2% | 339,871 | 0.7% | 147 | 2,202 | 11.7% | 1,104,157 | 2.2% | 501 | 1,886 | 10.0% | 1,757,059 | 3.5% | 932 | 1,477 | 7.8% | 1,984,737 | 3.9% | 1,344 |
| Duplin..... | 3,302 | 16.2% | 103,093 | 0.4% | 31 | 3,746 | 18.3% | 463,088 | 1.6% | 124 | 3,315 | 16.2% | 1,542,799 | 5.2% | 465 | 2,647 | 13.0% | 2,446,221 | 8.3% | 924 | 1,793 | 8.8% | 2,359,048 | 8.0% | 1,316 |
| Durham..... | 16,719 | 11.7% | 286,386 | 0.1% | 17 | 18,332 | 12.9% | 2,763,030 | 0.7% | 151 | 16,194 | 11.4% | 9,010,984 | 2.3% | 556 | 15,208 | 10.7% | 15,641,743 | 3.9% | 1,029 | 12,233 | 8.6% | 18,169,664 | 4.6% | 1,485 |
| Edgecombe.. | 3,250 | 16.7% | 1,769 | 0.0% | 1 | 4,182 | 21.5% | 480,080 | 2.0% | 115 | 3,395 | 17.5% | 1,645,355 | 6.7% | 485 | 2,463 | 12.7% | 2,352,262 | 9.6% | 955 | 1,464 | 7.5% | 2,013,712 | 8.3% | 1,375 |
| Forsyth.... | 22,677 | 13.7% | 561,589 | 0.1% | 25 | 24,885 | 15.0% | 3,544,643 | 0.8% | 142 | 21,796 | 13.1% | 11,352,212 | 2.7% | 521 | 18,009 | 10.8% | 17,654,911 | 4.2% | 980 | 13,731 | 8.3% | 19,389,833 | 4.6% | 1,412 |
| Franklin.... | 3,621 | 13.6% | 41,269 | 0.1% | 11 | 3,663 | 13.7% | 505,731 | 1.0% | 138 | 3,362 | 12.6% | 1,665,239 | 3.1% | 495 | 2,942 | 11.0% | 2,827,064 | 5.3% | 961 | 2,294 | 8.6% | 3,165,657 | 5.9% | 1,380 |
| Gaston..... | 13,117 | 13.5% | 115,592 | 0.1% | 9 | 14,359 | 14.8% | 2,007,581 | 1.0% | 140 | 12,805 | 13.2% | 6,688,608 | 3.4% | 522 | 11,210 | 11.5% | 10,896,446 | 5.5% | 972 | 8,434 | 8.7% | 11,758,434 | 5.9% | 1,394 |
| Gates..... | 547 | 13.2% | 1,811 | 0.0% | 3 | 560 | 13.5% | 66,888 | 1.7% | 119 | 559 | 13.4% | 158,615 | 4.0% | 284 | 434 | 10.4% | 255,193 | 6.4% | 588 | 387 | 9.3% | 289,524 | 7.2% | 748 |
| Graham..... | 506 | 16.1% | 2,033 | 0.1% | 4 | 601 | 19.1% | 61,308 | 1.6% | 102 | 460 | 14.6% | 184,020 | 4.8% | 400 | 340 | 10.8% | 249,659 | 6.5% | 734 | 283 | 9.0% | 316,249 | 8.2% | 1,117 |
| Granville... | 3,092 | 12.5% | 3,740 | 0.0% | 1 | 3,424 | 13.8% | 454,000 | 0.9% | 133 | 3,098 | 12.5% | 1,542,793 | 3.0% | 498 | 3,006 | 12.1% | 2,841,559 | 5.6% | 945 | 2,207 | 8.9% | 3,035,669 | 6.0% | 1,375 |
| Greene..... | 988 | 14.4% | 13,407 | 0.1% | 14 | 1,239 | 18.1% | 152,061 | 1.4% | 123 | 1,101 | 16.1% | 519,198 | 4.9% | 472 | 857 | 12.5% | 791,646 | 7.5% | 924 | 592 | 8.6% | 800,460 | 7.6% | 1,352 |
| Guilford.... | 33,359 | 14.2% | 1,830,034 | 0.3% | 55 | 36,770 | 15.7% | 5,374,020 | 0.9% | 146 | 31,248 | 13.3% | 16,481,105 | 2.8% | 527 | 25,980 | 11.1% | 25,700,763 | 4.4% | 989 | 19,345 | 8.3% | 27,710,150 | 4.7% | 1,432 |
| Halifax..... | 3,296 | 16.1% | 31,881 | 0.1% | 10 | 4,003 | 19.6% | 456,017 | 1.7% | 114 | 3,424 | 16.7% | 1,549,029 | 5.9% | 452 | 2,602 | 12.7% | 2,299,651 | 8.8% | 884 | 1,696 | 8.3% | 2,134,238 | 8.1% | 1,258 |
| Harnett..... | 6,841 | 14.6% | 124,248 | 0.2% | 18 | 7,388 | 15.8% | 964,758 | 1.2% | 131 | 6,497 | 13.9% | 3,123,430 | 3.9% | 481 | 5,252 | 11.2% | 4,810,724 | 6.0% | 916 | 3,923 | 8.4% | 5,049,363 | 6.3% | 1,287 |
| Haywood... | 3,995 | 14.4% | 36,729 | 0.1% | 9 | 4,295 | 15.5% | 627,013 | 1.3% | 146 | 3,837 | 13.9% | 1,904,469 | 3.9% | 496 | 2,978 | 10.8% | 2,736,701 | 5.7% | 919 | 2,251 | 8.1% | 3,014,379 | 6.2% | 1,339 |
| Henderson... | 7,280 | 13.8% | 101,348 | 0.1% | 14 | 6,905 | 13.1% | 1,064,680 | 1.0% | 154 | 6,567 | 12.5% | 3,377,273 | 3.1% | 514 | 5,589 | 10.6% | 5,146,828 | 4.7% | 921 | 4,229 | 8.0% | 5,625,728 | 5.1% | 1,330 |
| Hertford.... | 1,212 | 15.7% | 23,002 | 0.2% | 19 | 1,412 | 18.3% | 150,947 | 1.5% | 107 | 1,303 | 16.9% | 549,427 | 5.5% | 422 | 1,004 | 13.0% | 837,413 | 8.4% | 834 | 637 | 8.3% | 746,897 | 7.5% | 1,173 |
| Hoke..... | 2,648 | 14.6% | 14,239 | 0.1% | 5 | 3,205 | 17.7% | 363,820 | 1.6% | 114 | 2,899 | 16.0% | 1,314,446 | 5.8% | 453 | 2,229 | 12.3% | 1,925,686 | 8.5% | 864 | 1,573 | 8.7% | 2,043,133 | 9.0% | 1,299 |
| Hyde..... | 345 | 19.4% | 0 | 0.0% | 0 | 342 | 19.3% | 39,540 | 1.6% | 116 | 249 | | | | | | | | | | | | | | |

TABLE C2. TAX YEAR 2019 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.. | 4,855 | 6.6% | 8,636,044 | 5.7% | 1,779 | 3,921 | 5.3% | 8,485,632 | 5.6% | 2,164 | 3,233 | 4.4% | 8,430,552 | 5.6% | 2,608 | 2,651 | 3.6% | 7,953,049 | 5.3% | 3,000 | 2,293 | 3.1% | 7,934,409 | 5.3% | 3,460 |
| Alexander.. | 1,146 | 7.2% | 1,970,787 | 7.2% | 1,720 | 880 | 5.5% | 1,863,140 | 6.2% | 2,117 | 762 | 4.8% | 1,960,899 | 7.1% | 2,573 | 623 | 3.9% | 1,892,833 | 6.9% | 3,038 | 514 | 3.2% | 1,805,438 | 6.6% | 3,513 |
| Alleghany.. | 270 | 6.0% | 390,074 | 5.5% | 1,445 | 245 | 5.5% | 439,717 | 6.2% | 1,795 | 195 | 4.4% | 411,365 | 5.8% | 2,110 | 139 | 3.1% | 342,135 | 4.8% | 2,461 | 97 | 2.2% | 256,665 | 3.6% | 2,646 |
| Anson..... | 534 | 5.8% | 918,571 | 8.3% | 1,720 | 418 | 4.5% | 911,521 | 8.2% | 2,181 | 291 | 3.2% | 714,985 | 6.5% | 2,457 | 251 | 2.7% | 699,726 | 6.3% | 2,788 | 199 | 2.2% | 650,469 | 5.9% | 3,269 |
| Ashe..... | 725 | 6.7% | 1,177,780 | 6.9% | 1,625 | 595 | 5.5% | 1,177,757 | 6.9% | 1,979 | 486 | 4.5% | 1,131,284 | 6.7% | 2,328 | 360 | 3.3% | 995,709 | 5.9% | 2,766 | 312 | 2.9% | 990,713 | 5.8% | 3,175 |
| Avery..... | 413 | 6.5% | 695,709 | 6.6% | 1,685 | 332 | 5.2% | 664,336 | 6.3% | 2,001 | 257 | 4.0% | 634,188 | 6.0% | 2,468 | 206 | 3.2% | 579,142 | 5.5% | 2,811 | 182 | 2.8% | 582,054 | 5.5% | 3,198 |
| Beaufort... | 1,174 | 5.7% | 1,932,970 | 5.4% | 1,646 | 1,022 | 5.0% | 2,013,428 | 5.7% | 1,970 | 815 | 4.0% | 1,991,009 | 5.6% | 2,443 | 745 | 3.6% | 2,088,952 | 5.9% | 2,804 | 653 | 3.2% | 2,045,246 | 5.8% | 3,132 |
| Bertie..... | 452 | 6.2% | 728,633 | 8.5% | 1,612 | 319 | 4.4% | 604,956 | 7.0% | 1,896 | 226 | 3.1% | 502,374 | 5.8% | 2,223 | 187 | 2.6% | 498,190 | 5.8% | 2,664 | 126 | 1.7% | 384,803 | 4.5% | 3,054 |
| Bladen..... | 690 | 5.7% | 1,113,550 | 6.8% | 1,614 | 582 | 4.8% | 1,186,254 | 7.2% | 2,038 | 421 | 3.5% | 945,719 | 5.8% | 2,246 | 347 | 2.9% | 949,105 | 5.8% | 2,735 | 303 | 2.5% | 1,005,159 | 6.1% | 3,317 |
| Brunswick.. | 3,856 | 6.1% | 5,837,887 | 4.4% | 1,514 | 3,398 | 5.4% | 6,209,425 | 4.7% | 1,827 | 2,845 | 4.5% | 5,954,341 | 4.5% | 2,093 | 2,696 | 4.3% | 6,551,537 | 4.9% | 2,430 | 2,417 | 3.8% | 6,677,284 | 5.0% | 2,763 |
| Buncombe.. | 7,922 | 6.4% | 13,970,334 | 4.5% | 1,763 | 6,308 | 5.1% | 13,475,229 | 4.3% | 2,136 | 5,217 | 4.2% | 12,922,574 | 4.2% | 2,477 | 4,346 | 3.5% | 12,605,119 | 4.1% | 2,900 | 3,697 | 3.0% | 12,128,189 | 3.9% | 3,281 |
| Burke..... | 2,402 | 6.8% | 4,036,377 | 7.2% | 1,680 | 1,878 | 5.3% | 3,854,451 | 6.8% | 2,052 | 1,527 | 4.3% | 3,772,732 | 6.7% | 2,471 | 1,228 | 3.5% | 3,575,637 | 6.4% | 2,912 | 996 | 2.8% | 3,191,657 | 5.7% | 3,204 |
| Cabarrus.... | 6,004 | 6.3% | 10,941,745 | 4.4% | 1,822 | 4,930 | 5.2% | 10,905,397 | 4.4% | 2,212 | 4,166 | 4.4% | 10,795,577 | 4.4% | 2,591 | 3,659 | 3.8% | 11,262,184 | 4.6% | 3,078 | 3,188 | 3.4% | 11,093,487 | 4.5% | 3,480 |
| Caldwell... | 2,195 | 6.7% | 3,768,165 | 7.3% | 1,717 | 1,783 | 5.4% | 3,780,225 | 7.4% | 2,120 | 1,315 | 4.0% | 3,295,219 | 6.4% | 2,506 | 1,072 | 3.3% | 3,215,678 | 6.3% | 3,000 | 861 | 2.6% | 2,930,337 | 5.7% | 3,403 |
| Camden..... | 285 | 6.4% | 344,264 | 5.2% | 1,208 | 261 | 5.9% | 338,054 | 5.1% | 1,295 | 250 | 5.6% | 362,322 | 5.5% | 1,449 | 232 | 5.2% | 399,240 | 6.1% | 1,721 | 206 | 4.6% | 413,449 | 6.3% | 2,007 |
| Carteret..... | 1,951 | 6.3% | 3,008,929 | 4.1% | 1,542 | 1,673 | 5.4% | 3,036,831 | 4.2% | 1,815 | 1,392 | 4.5% | 3,006,090 | 4.1% | 2,160 | 1,271 | 4.1% | 3,162,539 | 4.4% | 2,488 | 1,099 | 3.6% | 3,229,511 | 4.4% | 2,939 |
| Caswell..... | 612 | 6.7% | 906,633 | 7.5% | 1,481 | 456 | 5.0% | 833,065 | 6.8% | 1,827 | 394 | 4.3% | 821,288 | 6.8% | 2,084 | 311 | 3.4% | 796,312 | 6.5% | 2,560 | 247 | 2.7% | 706,464 | 5.8% | 2,860 |
| Catawba.... | 5,003 | 6.6% | 8,953,166 | 5.3% | 1,790 | 4,063 | 5.4% | 8,766,282 | 5.2% | 2,158 | 3,278 | 4.3% | 8,449,846 | 5.0% | 2,578 | 2,733 | 3.6% | 8,037,091 | 4.7% | 2,941 | 2,239 | 2.9% | 7,554,022 | 4.4% | 3,374 |
| Chatham... | 1,751 | 5.2% | 3,008,926 | 2.2% | 1,718 | 1,547 | 4.6% | 3,184,356 | 2.3% | 2,058 | 1,393 | 4.2% | 3,307,832 | 2.4% | 2,375 | 1,282 | 3.8% | 3,491,468 | 2.6% | 2,723 | 1,172 | 3.5% | 3,663,006 | 2.7% | 3,125 |
| Cherokee... | 709 | 6.3% | 1,009,126 | 7.5% | 1,423 | 610 | 5.4% | 1,027,782 | 7.6% | 1,685 | 448 | 4.0% | 896,017 | 6.7% | 2,000 | 364 | 3.2% | 917,268 | 6.8% | 2,520 | 277 | 2.5% | 778,228 | 5.8% | 2,809 |
| Chowan..... | 353 | 5.8% | 512,382 | 5.0% | 1,452 | 297 | 4.9% | 480,368 | 4.6% | 1,617 | 239 | 3.9% | 478,777 | 4.6% | 2,003 | 223 | 3.7% | 545,493 | 5.3% | 2,446 | 219 | 3.6% | 625,854 | 6.1% | 2,858 |
| Cleveland... | 286 | 6.3% | 342,977 | 5.3% | 1,199 | 254 | 5.6% | 386,118 | 6.0% | 1,520 | 207 | 4.6% | 386,316 | 6.0% | 1,866 | 167 | 3.7% | 366,830 | 5.7% | 2,197 | 124 | 2.7% | 314,726 | 4.9% | 2,538 |
| Columbus... | 2,819 | 6.7% | 4,715,466 | 7.2% | 1,673 | 2,046 | 4.8% | 4,174,785 | 6.4% | 2,040 | 1,709 | 4.2% | 4,211,752 | 6.4% | 2,367 | 1,467 | 3.5% | 4,114,863 | 6.3% | 2,805 | 1,278 | 3.0% | 4,168,757 | 6.4% | 3,262 |
| Crawford... | 1,175 | 5.8% | 1,887,401 | 7.0% | 1,606 | 886 | 4.4% | 1,730,307 | 6.4% | 1,953 | 676 | 3.3% | 1,573,086 | 5.8% | 2,327 | 618 | 3.1% | 1,710,048 | 6.3% | 2,767 | 497 | 2.5% | 1,544,799 | 5.7% | 3,108 |
| Cumberland | 2,809 | 6.7% | 4,315,520 | 5.4% | 1,536 | 2,252 | 5.4% | 4,082,758 | 5.1% | 1,813 | 1,938 | 4.6% | 4,243,881 | 5.3% | 2,190 | 1,598 | 3.8% | 4,023,366 | 5.0% | 2,518 | 1,427 | 3.4% | 4,192,999 | 5.3% | 2,938 |
| Currituck... | 7,371 | 6.0% | 11,526,431 | 5.9% | 1,564 | 5,740 | 4.7% | 10,848,016 | 5.6% | 1,890 | 4,562 | 3.7% | 9,981,688 | 5.1% | 2,188 | 3,758 | 3.1% | 9,569,029 | 4.9% | 2,546 | 2,968 | 2.4% | 8,569,724 | 4.4% | 2,887 |
| Dare..... | 1,225 | 6.4% | 2,054,995 | 4.7% | 1,678 | 1,036 | 5.4% | 2,061,828 | 4.7% | 1,990 | 838 | 4.4% | 1,935,567 | 4.4% | 2,310 | 740 | 3.8% | 1,917,094 | 4.4% | 2,591 | 606 | 3.2% | 1,791,441 | 4.1% | 2,956 |
| Davidson.... | 4,839 | 6.7% | 8,562,173 | 6.2% | 1,769 | 3,928 | 5.4% | 8,440,161 | 6.1% | 2,149 | 3,226 | 4.5% | 8,252,762 | 6.0% | 2,558 | 2,838 | 3.9% | 8,523,159 | 6.2% | 3,003 | 2,407 | 3.3% | 8,400,966 | 6.1% | 3,490 |
| Davie..... | 1,209 | 6.4% | 2,049,925 | 4.1% | 1,696 | 1,023 | 5.4% | 2,190,335 | 4.3% | 2,141 | 882 | 4.7% | 2,117,859 | 4.2% | 2,401 | 765 | 4.1% | 2,244,795 | 4.5% | 2,934 | 640 | 3.4% | 2,161,239 | 4.3% | 3,377 |
| Duplin..... | 1,211 | 5.9% | 2,075,044 | 7.1% | 1,713 | 863 | 4.2% | 1,811,381 | 6.2% | 2,099 | 721 | 3.5% | 1,775,801 | 6.0% | 2,463 | 595 | 2.9% | 1,717,302 | 5.8% | 2,886 | 479 | 2.3% | 1,604,953 | 5.5% | 3,351 |
| Durham..... | 9,860 | 6.9% | 18,838,766 | 4.7% | 1,911 | 8,133 | 5.7% | 18,858,570 | 4.7% | 2,319 | 6,235 | 4.4% | 16,890,755 | 4.2% | 2,709 | 5,210 | 3.7% | 16,166,414 | 4.1% | 3,103 | 4,653 | 3.3% | 16,368,692 | 4.1% | 3,518 |
| Edgecombe.. | 1,014 | 5.2% | 1,782,961 | 7.3% | 1,758 | 830 | 4.3% | 1,750,591 | 7.2% | 2,109 | 642 | 3.3% | 1,604,848 | 6.6% | 2,500 | 475 | 2.4% | 1,348,383 | 5.5% | 2,839 | 362 | 1.9% | 1,190,788 | 4.9% | 3,289 |
| Forsyth.... | 10,543 | 6.4% | 19,009,150 | 4.5% | 1,803 | 8,415 | 5.1% | 18,296,421 | 4.3% | 2,174 | 6,768 | 4.1% | 17,421,280 | 4.1% | 2,574 | 5,785 | 3.5% | 17,444,511 | 4.1% | 3,015 | 4,810 | 2.9% | 16,489,051 | 3.9% | 3,428 |
| Franklin.... | 1,814 | 6.8% | 3,225,720 | 6.1% | 1,778 | 1,465 | 5.5% | 3,223,992 | 6.1% | 2,201 | 1,293 | 4.8% | 3,313,656 | 6.2% | 2,563 | 1,116 | 4.2% | 3,337,685 | 6.3% | 2,991 | 914 | 3.4% | 3,098,738 | 5.8% | 3,390 |
| Gaston..... | 6,607 | 6.8% | 11,819,398 | 6.0% | 1,789 | 5,199 | 5.4% | 11,285,713 | 5.7% | 2,171 | 4,140 | 4.3% | 10,617,196 | 5.4% | 2,565 | 3,599 | 3.7% | 10,719,939 | 5.4% | 2,979 | 3,054 | 3.1% | 10,379,017 | 5.2% | 3,398 |
| Gates..... | 326 | 7.8% | 259,778 | 6.5% | 797 | 250 | 6.0% | 240,815 | 6.0% | 963 | 120 | 5.3% | 265,448 | 6.6% | 1,207 | 181 | 4.4% | 269,957 | 6.7% | 1,491 | 154 | 3.7% | 269,369 | 6.7% | 1,749 |
| Graham..... | 244 | 7.8% | 349,570 | 9.1% | 1,433 | 180 | 5.7% | 331,084 | 8.6% | 1,839 | 112 | 3.6% | 247,114 | 6.4% | 2,206 | 103 | 3.3% | 246,973 | 6.4% | 2,398 | 75 | 2.4% | 222,773 | 5.8% | 2,970 |
| Granville... | 1,755 | 7.1% | 3,159,800 | 6.2% | 1,800 | 1,335 | 5.4% | 2,867,998 | 5.7% | 2,148 | 1,107 | 4.5% | 2,820,459 | 5.6% | 2,548 | 1,020 | 4.1% | 2,985,306 | 5.9% | 2,927 | 846 | 3.4% | 2,866,289 | 5.7% | 3,388 |
| Greene..... | 466 | 6.8% | 800,063 | 7.6% | 1,717 | 344 | 5.0% | 715,372 | 6.8% | 2,080 | 251 | 3.7% | 593,274 | 5.6% | 2,364 | 202 | 2.9% | 561,061 | 5.3% | 2,778 | 203 | 3.0% | 684,685 | 6.5% | 3,373 |
| Guilford.... | 14,437 | 6.2% | 26,085,550 | 4.5% | 1,807 | 10,883 | 4.6% | 23,822,242 | 4.1% | 2,189 | 8,891 | 3.8% | 22,812,227 | 3.9% | 2,566 | 7,541 | 3.2% | 22,426,542 | 3.8% | 2,974 | 6,454 | 2.8% | 21,735,035 | 3.7% | 3,368 |
| Halifax.... | 1,178 | 5.8% | 1,858,884 | 7.1% | 1,578 | 863 | 4.2% | 1,637,074 | 6.2% | 1,897 | 687 | 3.4% | 1,606,133 | 6.1% | 2,338 | 525 | 2.6% | 1,388,009 | 5.3% | 2,644 | 395 | 1.9% | 1,166,067 | 4.4% | 2,952 |
| Harnett.... | 3,024 | 6.4% | 5,050,427 | 6.3% | 1,670 | 2,422 | 5.2% | 4,807,120 | 6.0% | 1,985 | 2,074 | 4.4% | 4,948,722 | 6.1% | 2,386 | 1,728 | 3.7% | 4,815,819 | 6.0% | 2,787 | 1,514 | 3.2% | 4,882,467 | 6.0% | 3, |

TABLE C2. TAX YEAR 2019 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 | | | | | Total Returns Filed and Net Tax Liability | | | | | | | | | | |
| | 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 total | Net tax [\$] | % of total | Avg tax [\$] | Rank Net tax liability | | | | | |
| | | | | | | | | | | | | | | | | | | | | | filed | Total | Average | | | |
| Alamance.. | 6,381 | 8.7% | 29,864,812 | 19.8% | 4,680 | 2,192 | 3.0% | 15,548,809 | 10.3% | 7,093 | 1,967 | 2.7% | 39,253,396 | 26.0% | 19,956 | 73,532 | 1.5% | 150,691,282 | 1.2% | 2,049 | 15 | 17 | 26 | | | |
| Alexander.. | 1,155 | 7.3% | 5,334,601 | 19.4% | 4,619 | 318 | 2.0% | 2,221,196 | 8.1% | 6,985 | 290 | 1.8% | 5,108,934 | 18.6% | 17,617 | 15,904 | 0.3% | 27,538,203 | 0.2% | 1,732 | 65 | 58 | 44 | | | |
| Alleghany.. | 293 | 6.6% | 1,116,806 | 15.7% | 3,812 | 79 | 1.8% | 487,336 | 6.8% | 6,169 | 100 | 2.2% | 2,494,480 | 35.0% | 24,945 | 4,470 | 0.1% | 7,122,349 | 0.1% | 1,593 | 94 | 91 | 56 | | | |
| Anson..... | 482 | 5.2% | 2,073,091 | 18.7% | 4,301 | 95 | 1.0% | 635,260 | 5.7% | 6,687 | 83 | 0.9% | 1,192,654 | 10.8% | 14,369 | 9,220 | 0.2% | 11,078,804 | 0.1% | 1,202 | 76 | 80 | 93 | | | |
| Ashe..... | 843 | 7.8% | 3,462,588 | 20.4% | 4,107 | 190 | 1.8% | 1,200,565 | 7.1% | 6,319 | 217 | 2.0% | 3,678,607 | 21.7% | 16,952 | 10,751 | 0.2% | 16,957,455 | 0.1% | 1,577 | 73 | 69 | 60 | | | |
| Avery..... | 458 | 7.2% | 1,932,055 | 18.3% | 4,218 | 134 | 2.1% | 844,914 | 8.0% | 6,305 | 167 | 2.6% | 2,754,296 | 26.1% | 16,493 | 6,396 | 0.1% | 10,558,368 | 0.1% | 1,651 | 86 | 82 | 54 | | | |
| Beaufort... | 1,755 | 8.5% | 7,566,596 | 21.3% | 4,311 | 569 | 2.8% | 3,776,898 | 10.6% | 6,638 | 552 | 2.7% | 8,386,202 | 23.6% | 15,192 | 20,565 | 0.4% | 35,500,195 | 0.3% | 1,726 | 49 | 51 | 45 | | | |
| Bertie..... | 377 | 5.2% | 1,558,354 | 18.1% | 4,134 | 93 | 1.3% | 582,372 | 6.8% | 6,262 | 79 | 1.1% | 1,395,804 | 16.2% | 17,668 | 7,233 | 0.1% | 8,594,594 | 0.1% | 1,188 | 83 | 87 | 96 | | | |
| Bladen..... | 740 | 6.1% | 3,193,626 | 19.4% | 4,316 | 171 | 1.4% | 1,194,873 | 7.3% | 6,988 | 167 | 1.4% | 2,820,620 | 17.2% | 16,890 | 12,047 | 0.2% | 16,429,489 | 0.1% | 1,364 | 70 | 71 | 77 | | | |
| Brunswick.. | 7,831 | 12.5% | 28,939,436 | 21.8% | 3,695 | 3,076 | 4.9% | 17,495,171 | 13.2% | 5,688 | 2,952 | 4.7% | 40,124,040 | 30.2% | 13,592 | 62,783 | 1.3% | 132,649,992 | 1.1% | 2,113 | 19 | 20 | 24 | | | |
| Buncombe.. | 10,793 | 8.7% | 47,791,798 | 15.4% | 4,428 | 4,096 | 3.3% | 27,466,020 | 8.9% | 6,706 | 6,202 | 5.0% | 127,375,931 | 41.1% | 20,538 | 124,156 | 2.5% | 309,812,878 | 2.6% | 2,495 | 6 | 7 | 15 | | | |
| Burke..... | 2,287 | 6.5% | 10,135,608 | 18.0% | 4,432 | 632 | 1.8% | 4,274,135 | 7.6% | 6,763 | 622 | 1.8% | 11,177,686 | 19.9% | 17,971 | 35,363 | 0.7% | 56,302,328 | 0.5% | 1,592 | 33 | 35 | 57 | | | |
| Cabarrus.... | 10,800 | 11.4% | 51,811,977 | 20.9% | 4,797 | 4,691 | 4.9% | 34,198,236 | 13.8% | 7,290 | 4,625 | 4.9% | 78,638,128 | 31.8% | 17,003 | 95,078 | 1.9% | 247,435,111 | 2.0% | 2,602 | 11 | 10 | 12 | | | |
| Caldwell... | 2,056 | 6.3% | 9,480,257 | 18.4% | 4,611 | 542 | 1.7% | 3,703,242 | 7.2% | 6,833 | 525 | 1.6% | 10,083,878 | 19.6% | 19,207 | 32,840 | 0.7% | 51,399,774 | 0.4% | 1,565 | 36 | 39 | 61 | | | |
| Camden..... | 633 | 14.2% | 1,734,859 | 26.3% | 2,741 | 211 | 4.7% | 981,368 | 14.9% | 4,651 | 114 | 2.6% | 1,152,681 | 17.5% | 10,111 | 4,452 | 0.1% | 6,587,251 | 0.1% | 1,480 | 95 | 92 | 67 | | | |
| Carteret..... | 3,173 | 10.3% | 12,836,674 | 17.7% | 4,046 | 1,234 | 4.0% | 7,959,554 | 11.0% | 6,450 | 1,422 | 4.6% | 28,181,192 | 38.8% | 19,818 | 30,803 | 0.6% | 72,658,871 | 0.6% | 2,359 | 37 | 31 | 16 | | | |
| Caswell..... | 683 | 7.5% | 2,638,410 | 21.7% | 3,863 | 161 | 1.8% | 959,261 | 7.9% | 5,958 | 101 | 1.1% | 1,699,027 | 14.0% | 16,822 | 9,076 | 0.2% | 12,163,274 | 0.1% | 1,340 | 77 | 79 | 80 | | | |
| Catawba.... | 6,000 | 7.9% | 27,810,029 | 16.4% | 4,635 | 2,134 | 2.8% | 15,301,825 | 9.0% | 7,170 | 2,770 | 3.6% | 59,668,197 | 35.1% | 21,541 | 75,917 | 1.5% | 169,949,413 | 1.4% | 2,239 | 14 | 15 | 21 | | | |
| Chatham.... | 4,336 | 12.9% | 18,782,459 | 13.8% | 4,332 | 2,392 | 7.1% | 16,221,220 | 11.9% | 6,781 | 3,734 | 11.1% | 76,316,552 | 56.2% | 20,438 | 33,565 | 0.7% | 135,888,974 | 1.1% | 4,049 | 35 | 19 | 2 | | | |
| Cherokee... | 712 | 6.3% | 2,643,610 | 19.6% | 3,713 | 182 | 1.6% | 1,010,320 | 7.5% | 5,551 | 161 | 1.4% | 2,233,943 | 16.6% | 13,875 | 11,250 | 0.2% | 13,458,275 | 0.1% | 1,196 | 72 | 77 | 95 | | | |
| Chowan..... | 519 | 8.5% | 2,067,279 | 20.0% | 3,983 | 156 | 2.6% | 981,628 | 9.5% | 6,292 | 169 | 2.8% | 3,018,925 | 29.2% | 17,863 | 6,081 | 0.1% | 10,339,436 | 0.1% | 1,700 | 88 | 83 | 51 | | | |
| Cleveland... | 366 | 8.1% | 1,208,026 | 18.8% | 3,301 | 113 | 2.5% | 619,897 | 9.7% | 5,486 | 125 | 2.7% | 1,822,898 | 28.4% | 14,583 | 4,546 | 0.1% | 6,416,400 | 0.1% | 1,411 | 93 | 93 | 73 | | | |
| Clyde..... | 2,978 | 7.0% | 12,756,298 | 19.5% | 4,284 | 837 | 2.0% | 5,495,925 | 8.4% | 6,566 | 689 | 1.6% | 12,424,286 | 19.0% | 18,032 | 42,261 | 0.9% | 65,322,898 | 0.5% | 1,546 | 27 | 33 | 63 | | | |
| Columbus... | 1,261 | 6.2% | 5,300,172 | 19.6% | 4,203 | 325 | 1.6% | 2,202,779 | 8.2% | 6,778 | 262 | 1.3% | 4,920,538 | 18.2% | 18,781 | 20,224 | 0.4% | 27,022,924 | 0.2% | 1,336 | 52 | 59 | 81 | | | |
| Craven..... | 3,961 | 9.5% | 15,829,382 | 19.8% | 3,996 | 1,332 | 3.2% | 8,296,407 | 10.4% | 6,229 | 1,254 | 3.0% | 23,534,448 | 29.5% | 18,768 | 41,880 | 0.8% | 79,794,288 | 0.7% | 1,905 | 29 | 29 | 32 | | | |
| Cumberland | 8,136 | 6.6% | 32,345,126 | 16.6% | 3,976 | 2,760 | 2.2% | 17,153,893 | 8.8% | 6,215 | 2,544 | 2.1% | 56,794,377 | 29.2% | 22,325 | 122,891 | 2.5% | 194,300,675 | 1.6% | 1,581 | 7 | 14 | 59 | | | |
| Currituck... | 1,479 | 12.7% | 3,446,728 | 22.6% | 2,330 | 560 | 4.8% | 1,933,789 | 12.7% | 3,453 | 380 | 3.3% | 3,629,051 | 23.8% | 9,550 | 11,602 | 0.2% | 15,279,170 | 0.1% | 1,317 | 71 | 74 | 82 | | | |
| Dare..... | 1,836 | 9.5% | 7,158,374 | 16.3% | 3,899 | 783 | 4.1% | 4,790,405 | 10.9% | 6,118 | 894 | 4.6% | 16,417,547 | 37.4% | 18,364 | 19,231 | 0.4% | 43,887,374 | 0.4% | 2,282 | 56 | 48 | 18 | | | |
| Davidson.... | 6,163 | 8.6% | 28,887,362 | 20.9% | 4,687 | 1,857 | 2.6% | 13,375,512 | 9.7% | 7,203 | 1,702 | 2.4% | 30,787,634 | 22.3% | 18,089 | 72,080 | 1.5% | 138,279,561 | 1.1% | 1,918 | 16 | 18 | 31 | | | |
| Davie..... | 2,040 | 10.8% | 9,449,658 | 18.8% | 4,632 | 761 | 4.0% | 5,481,962 | 10.9% | 7,204 | 991 | 5.3% | 19,022,232 | 37.8% | 19,195 | 18,837 | 0.4% | 50,360,310 | 0.4% | 2,673 | 57 | 42 | 9 | | | |
| Duplin..... | 1,140 | 5.6% | 5,036,784 | 17.1% | 4,418 | 344 | 1.7% | 2,256,816 | 7.7% | 6,561 | 261 | 1.3% | 6,207,558 | 21.1% | 23,784 | 20,417 | 0.4% | 29,399,888 | 0.2% | 1,440 | 51 | 55 | 72 | | | |
| Durham..... | 14,751 | 10.3% | 69,582,719 | 17.5% | 4,717 | 6,621 | 4.6% | 47,011,960 | 11.8% | 7,100 | 8,398 | 5.9% | 148,249,747 | 37.3% | 17,653 | 142,547 | 2.9% | 397,839,430 | 3.3% | 2,791 | 5 | 5 | 8 | | | |
| Edgecombe.. | 897 | 4.6% | 3,842,119 | 15.7% | 4,283 | 233 | 1.2% | 1,576,054 | 6.5% | 6,764 | 212 | 1.1% | 4,805,825 | 19.7% | 22,669 | 19,419 | 0.4% | 24,394,747 | 0.2% | 1,256 | 55 | 65 | 86 | | | |
| Forsyth.... | 14,754 | 8.9% | 68,577,312 | 16.2% | 4,648 | 5,676 | 3.4% | 40,371,319 | 9.6% | 7,113 | 8,134 | 4.9% | 172,423,647 | 40.8% | 21,198 | 165,983 | 3.4% | 422,535,879 | 3.5% | 2,546 | 4 | 4 | 13 | | | |
| Franklin.... | 2,721 | 10.2% | 12,826,227 | 24.1% | 4,714 | 864 | 3.2% | 6,149,513 | 11.6% | 7,117 | 626 | 2.3% | 9,830,501 | 18.5% | 15,704 | 26,695 | 0.5% | 53,210,992 | 0.4% | 1,993 | 41 | 37 | 29 | | | |
| Gaston..... | 8,695 | 9.0% | 40,028,119 | 20.2% | 4,604 | 2,913 | 3.0% | 20,455,770 | 10.3% | 7,022 | 2,954 | 3.0% | 51,033,827 | 25.8% | 17,276 | 97,086 | 2.0% | 197,805,640 | 1.6% | 2,037 | 10 | 13 | 28 | | | |
| Gates..... | 3,957 | 9.5% | 1,030,278 | 25.7% | 2,608 | 101 | 2.4% | 409,021 | 10.2% | 4,050 | 44 | 1.1% | 498,300 | 12.4% | 11,325 | 4,158 | 0.1% | 4,014,997 | 0.0% | 966 | 96 | 97 | 99 | | | |
| Graham..... | 182 | 5.8% | 773,885 | 20.1% | 4,252 | 30 | 1.0% | 185,358 | 4.8% | 6,179 | 29 | 0.9% | 682,617 | 17.7% | 23,539 | 3,145 | 0.1% | 3,852,643 | 0.0% | 1,225 | 98 | 98 | 92 | | | |
| Granville... | 2,466 | 9.9% | 11,477,583 | 22.6% | 4,654 | 796 | 3.2% | 5,691,236 | 11.2% | 7,150 | 664 | 2.7% | 10,940,624 | 21.6% | 16,477 | 24,816 | 0.5% | 50,687,056 | 0.4% | 2,043 | 47 | 41 | 27 | | | |
| Greene..... | 409 | 6.0% | 1,799,889 | 17.0% | 4,401 | 106 | 1.5% | 755,355 | 7.1% | 7,126 | 98 | 1.4% | 2,392,021 | 22.6% | 24,408 | 6,856 | 0.1% | 10,578,492 | 0.1% | 1,543 | 85 | 81 | 64 | | | |
| Guilford.... | 20,044 | 8.6% | 92,439,532 | 15.8% | 4,612 | 8,162 | 3.5% | 57,736,448 | 9.9% | 7,074 | 11,227 | 4.8% | 240,760,069 | 41.2% | 21,445 | 234,341 | 4.7% | 584,913,717 | 4.8% | 2,496 | 3 | 3 | 14 | | | |
| Halifax.... | 1,147 | 5.6% | 4,728,699 | 18.0% | 4,123 | 311 | 1.5% | 1,935,557 | 7.4% | 6,224 | 333 | 1.6% | 5,426,332 | 20.7% | 16,295 | 20,460 | 0.4% | 26,217,571 | 0.2% | 1,281 | 50 | 61 | 84 | | | |
| Harnett..... | 4,116 | 8.8% | 17,779,984 | 22.0% | 4,320 | 1,215 | 2.6% | 8,039,822 | 10.0% | 6,617 | 911 | 1.9% | 16,316,698 | 20.2% | 17,911 | 46,905 | 0.9% | 80,713,582 | 0.7% | 1,721 | 24 | 28 | 47 | | | |
| Haywood... | 2,382 | 8.6% | 10,188,923 | 21.1% | 4,277 | 677 | 2.4% | 4,475,262 | 9.3% | 6,610 | 666 | 2.4% | 10,008,149 | 20.7% | 15,027 | 27,691 | 0.6% | 48,326,551 | 0.4% | 1,745 | 40 | 43 | 43 | | | |
| Henderson... | 5,394 | 10.3% | 22,633,972 | 20.7% | 4,196 | 1,823 | 3.5% | 11,546,073 | 10.5% | 6,334 | 1,991 | 3.8% | 31,050,418 | 28.4% | 15,595 | 52,623 | 1.1% | 109,516,492 | 0.9% | 2,081 | 23 | 22 | 25 | | | |
| Hertford.... | 470 | 6.1% | 1,780,279 | 17.9% | 3,788 | 127 | 1.6% | 803,626 | 8.1% | 6,328 | 126 | 1.6% | 2,315,329 | 23.3% | 18,376 | 7,707 | 0.2% | 9,951,921 | 0.1% | 1,291 | 80 | 84 | 83 | | | |
| Hoke..... | 1,225 | 6.8% | 4,985,525 | 22.1% | 4,070 | 299 | 1.7% | 1,760,950 | 7.8% | 5,889 | 161 | 0.9% | 1,988,833 | 8.8% | 12,353 | 18,106 | 0.4% | 22,590,810 | 0.2% | 1,248 | 61 | 66 | 87 | | | |
| Hyde..... | 109 | 6.1% | 471,434 | 19.6% | 4,325 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 1,775 | 99 | 99 | 78 | | |
| Iredell.... | 8,053 | 9.9% | 37,972,644 | 15.9% | 4,715 | 3,463 | 4.3% | 24,850,988 | 10.4% | 7,176 | 5,053 | 6.2% | 105,531,045 | 44.3% | 20,885 | 81,230 | 1.6% | 238,264,106 | 2.0% | 2,933 | 13 | 11 | 6 | | | |
| Jackson... | 1,132 | 7.5% | 4,607,258 | 17.9% | 4,070 | 328 | 2.2% | 2,130,020 | 8.3% | 6,494 | 404 | 2.7% | 7,000,342 | 27.2% | 17,328 | 15,089 | 0.3% | 25,768,413 | | | | | | | | |

TABLE C2. TAX YEAR 2019 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 [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 | % of county | Net tax [S] | % of county | Avg tax [S] | Returns filed | % of county | Net tax [S] | % of county | Avg tax [S] |
| Johnston | 11,855 | 13.5% | 324,364 | 0.2% | 27 | 11,821 | 13.5% | 1,653,925 | 0.8% | 140 | 9,964 | 11.4% | 4,977,325 | 2.5% | 500 | 8,629 | 9.9% | 8,137,912 | 4.1% | 943 | 7,042 | 8.0% | 9,764,745 | 4.9% | 1,387 |
| Jones | 530 | 15.4% | 10,095 | 0.2% | 19 | 584 | 16.9% | 81,352 | 1.7% | 139 | 542 | 15.7% | 260,926 | 5.4% | 481 | 420 | 12.2% | 369,158 | 7.7% | 879 | 294 | 8.5% | 377,314 | 7.8% | 1,283 |
| Lee | 3,639 | 14.2% | 91,625 | 0.2% | 25 | 3,814 | 14.9% | 516,964 | 1.1% | 136 | 3,540 | 13.8% | 1,754,690 | 3.7% | 496 | 3,216 | 12.6% | 3,057,768 | 6.4% | 951 | 2,208 | 8.6% | 3,016,485 | 6.3% | 1,366 |
| Lenoir | 3,841 | 16.4% | 40,659 | 0.1% | 11 | 4,348 | 18.6% | 538,287 | 1.6% | 124 | 3,933 | 16.8% | 1,925,997 | 5.7% | 490 | 3,073 | 13.1% | 2,842,095 | 8.4% | 925 | 1,902 | 8.1% | 2,532,063 | 7.5% | 1,331 |
| Lincoln | 4,778 | 13.6% | 6,027 | 0.0% | 1 | 4,321 | 12.3% | 646,480 | 0.7% | 150 | 3,940 | 11.2% | 2,078,578 | 2.3% | 528 | 3,593 | 10.3% | 3,428,869 | 3.7% | 954 | 2,807 | 8.0% | 3,870,501 | 4.2% | 1,379 |
| Macon | 2,501 | 16.5% | 20,461 | 0.1% | 8 | 2,486 | 16.4% | 344,547 | 1.3% | 139 | 2,175 | 14.4% | 1,016,476 | 4.0% | 467 | 1,663 | 11.0% | 1,414,790 | 5.5% | 851 | 1,227 | 8.1% | 1,522,681 | 6.0% | 1,241 |
| Madison | 1,427 | 16.1% | 7,559 | 0.1% | 5 | 1,386 | 15.6% | 209,474 | 1.5% | 151 | 1,192 | 13.4% | 591,550 | 4.3% | 496 | 1,041 | 11.7% | 982,353 | 7.1% | 944 | 805 | 9.1% | 1,077,461 | 7.8% | 1,338 |
| Martin | 1,523 | 16.5% | 3,739 | 0.0% | 2 | 1,690 | 18.3% | 200,077 | 1.6% | 118 | 1,457 | 15.8% | 691,067 | 5.6% | 474 | 1,089 | 11.8% | 978,244 | 7.9% | 898 | 766 | 8.3% | 996,309 | 8.0% | 1,301 |
| McDowell | 2,768 | 15.2% | 8,187 | 0.0% | 3 | 2,886 | 15.9% | 401,207 | 1.5% | 139 | 2,640 | 14.5% | 1,324,572 | 5.0% | 502 | 2,524 | 13.9% | 2,450,151 | 9.2% | 971 | 1,607 | 8.8% | 2,149,201 | 8.1% | 1,337 |
| Mecklenburg | 61,217 | 12.2% | 1,196,807 | 0.1% | 20 | 65,682 | 13.1% | 9,849,392 | 0.6% | 150 | 57,722 | 11.5% | 31,017,116 | 1.7% | 537 | 50,802 | 10.2% | 50,971,586 | 2.9% | 1,003 | 40,783 | 8.2% | 59,801,279 | 3.4% | 1,466 |
| Mitchell | 892 | 15.0% | 464 | 0.0% | 1 | 946 | 15.9% | 133,201 | 1.5% | 141 | 798 | 13.4% | 355,378 | 3.9% | 445 | 696 | 11.7% | 625,768 | 6.9% | 899 | 554 | 9.3% | 737,281 | 8.1% | 1,331 |
| Montgomery | 1,468 | 15.1% | 1,494 | 0.0% | 1 | 1,672 | 17.2% | 218,772 | 1.4% | 131 | 1,614 | 16.6% | 762,859 | 4.9% | 473 | 1,202 | 12.3% | 1,120,835 | 7.2% | 932 | 835 | 8.6% | 1,122,733 | 7.2% | 1,345 |
| Moore | 5,571 | 13.3% | 50,840 | 0.0% | 9 | 5,534 | 13.2% | 778,636 | 0.7% | 141 | 4,697 | 11.2% | 2,271,532 | 2.1% | 484 | 3,814 | 9.1% | 3,416,562 | 3.1% | 896 | 2,867 | 6.8% | 3,596,366 | 3.3% | 1,254 |
| Nash | 5,959 | 14.5% | 111,722 | 0.1% | 19 | 6,973 | 17.0% | 895,490 | 1.2% | 128 | 5,678 | 13.9% | 2,803,927 | 3.6% | 494 | 4,906 | 12.0% | 4,698,668 | 6.1% | 958 | 3,554 | 8.7% | 4,944,082 | 6.4% | 1,391 |
| New Hanover | 14,729 | 14.4% | 324,470 | 0.1% | 22 | 14,030 | 13.7% | 2,349,032 | 0.8% | 167 | 12,116 | 11.8% | 6,770,959 | 2.3% | 559 | 10,024 | 9.8% | 10,165,789 | 3.4% | 1,014 | 7,955 | 7.8% | 11,344,044 | 3.8% | 1,426 |
| Northampton | 978 | 13.9% | 9,099 | 0.1% | 9 | 1,338 | 19.0% | 139,112 | 1.6% | 104 | 1,186 | 16.8% | 513,044 | 6.1% | 433 | 891 | 12.6% | 708,573 | 8.4% | 795 | 647 | 9.2% | 727,606 | 8.6% | 1,125 |
| Onslow | 9,457 | 14.8% | 32,106 | 0.0% | 3 | 10,573 | 16.5% | 1,476,988 | 1.7% | 140 | 9,948 | 15.5% | 4,398,175 | 5.0% | 442 | 7,276 | 11.4% | 5,797,973 | 6.6% | 797 | 5,462 | 8.5% | 6,078,347 | 6.9% | 1,113 |
| Orange | 7,808 | 13.2% | 181,395 | 0.1% | 23 | 6,657 | 11.2% | 1,171,693 | 0.4% | 176 | 6,196 | 10.5% | 3,637,488 | 1.4% | 587 | 5,339 | 9.0% | 5,303,206 | 2.0% | 993 | 3,925 | 6.6% | 5,582,792 | 2.1% | 1,422 |
| Pamlico | 725 | 14.0% | 875 | 0.0% | 1 | 777 | 15.0% | 107,602 | 1.1% | 138 | 653 | 12.6% | 299,617 | 3.1% | 459 | 543 | 10.5% | 471,674 | 4.9% | 869 | 389 | 7.5% | 456,549 | 4.7% | 1,174 |
| Pasquotank | 2,379 | 14.5% | 2,992 | 0.0% | 1 | 2,957 | 18.1% | 341,617 | 1.7% | 116 | 2,237 | 13.7% | 932,316 | 4.6% | 417 | 1,714 | 10.5% | 1,343,267 | 6.6% | 784 | 1,374 | 8.4% | 1,477,951 | 7.3% | 1,076 |
| Pender | 3,738 | 14.8% | 12,727 | 0.0% | 3 | 3,576 | 14.2% | 501,228 | 0.9% | 140 | 3,032 | 12.0% | 1,485,428 | 2.6% | 490 | 2,547 | 10.1% | 2,347,708 | 4.2% | 922 | 1,874 | 7.4% | 2,469,780 | 4.4% | 1,318 |
| Perquimans | 733 | 13.8% | 627 | 0.0% | 1 | 803 | 15.2% | 97,191 | 1.2% | 121 | 642 | 12.1% | 289,962 | 3.7% | 452 | 540 | 10.2% | 430,721 | 5.5% | 798 | 418 | 7.9% | 465,566 | 5.9% | 1,114 |
| Person | 2,477 | 14.9% | 5,360 | 0.0% | 2 | 2,460 | 14.8% | 319,542 | 1.1% | 130 | 2,104 | 12.6% | 1,033,524 | 3.6% | 491 | 1,979 | 11.9% | 1,869,843 | 6.6% | 945 | 1,458 | 8.8% | 1,999,781 | 7.1% | 1,372 |
| Pitt | 10,490 | 15.1% | 321,211 | 0.2% | 31 | 11,827 | 17.0% | 1,588,437 | 1.0% | 134 | 9,711 | 13.9% | 4,988,904 | 3.2% | 514 | 7,443 | 10.7% | 7,291,854 | 4.7% | 980 | 5,491 | 7.9% | 7,739,538 | 5.0% | 1,409 |
| Polk | 1,300 | 15.5% | 5,549 | 0.0% | 4 | 1,154 | 13.8% | 173,632 | 1.1% | 150 | 1,021 | 12.2% | 467,389 | 3.0% | 458 | 815 | 9.7% | 668,945 | 4.3% | 821 | 632 | 7.5% | 692,890 | 4.4% | 1,096 |
| Randolph | 9,333 | 15.0% | 65,497 | 0.1% | 7 | 9,459 | 15.2% | 1,344,578 | 1.3% | 142 | 9,229 | 14.9% | 4,610,846 | 4.3% | 500 | 7,358 | 11.9% | 6,996,040 | 6.6% | 951 | 5,454 | 8.8% | 7,493,978 | 7.0% | 1,374 |
| Richmond | 3,119 | 17.2% | 148,575 | 0.7% | 48 | 3,618 | 19.9% | 441,889 | 2.0% | 122 | 3,046 | 16.8% | 1,417,850 | 6.3% | 465 | 2,103 | 11.6% | 1,891,250 | 8.4% | 899 | 1,518 | 8.3% | 1,967,540 | 8.7% | 1,296 |
| Robeson | 7,264 | 16.2% | 68,571 | 0.1% | 9 | 9,975 | 22.3% | 1,046,166 | 2.0% | 105 | 7,702 | 17.2% | 3,523,935 | 6.7% | 458 | 5,698 | 12.7% | 5,265,267 | 10.0% | 924 | 3,792 | 8.5% | 5,132,093 | 9.8% | 1,353 |
| Rockingham | 5,669 | 14.7% | 31,027 | 0.1% | 5 | 6,232 | 16.2% | 847,914 | 1.4% | 136 | 5,556 | 14.4% | 2,674,886 | 4.3% | 481 | 4,709 | 12.2% | 4,335,218 | 7.0% | 921 | 3,363 | 8.7% | 4,459,146 | 7.2% | 1,326 |
| Rowan | 8,934 | 14.5% | 173,062 | 0.2% | 19 | 9,615 | 15.6% | 1,287,267 | 1.1% | 134 | 8,340 | 13.6% | 4,126,284 | 3.7% | 495 | 7,386 | 12.0% | 7,192,207 | 6.4% | 974 | 5,548 | 9.0% | 7,615,472 | 6.8% | 1,373 |
| Rutherford | 4,090 | 15.7% | 17,876 | 0.0% | 4 | 4,388 | 16.9% | 604,461 | 1.6% | 138 | 3,745 | 14.4% | 1,715,082 | 4.5% | 458 | 3,043 | 11.7% | 2,696,729 | 7.1% | 886 | 2,282 | 8.8% | 2,874,128 | 7.6% | 1,259 |
| Sampson | 3,905 | 15.7% | 33,547 | 0.1% | 9 | 4,600 | 18.5% | 557,479 | 1.5% | 121 | 3,886 | 15.6% | 1,777,267 | 4.7% | 457 | 3,111 | 12.5% | 2,876,272 | 7.5% | 925 | 2,177 | 8.7% | 2,978,869 | 7.8% | 1,368 |
| Scotland | 2,204 | 16.4% | 4,193 | 0.0% | 2 | 2,974 | 22.2% | 323,614 | 1.9% | 109 | 2,107 | 15.7% | 969,949 | 5.7% | 460 | 1,557 | 11.6% | 1,416,073 | 8.4% | 909 | 1,050 | 7.8% | 1,335,272 | 7.9% | 1,272 |
| Stanly | 3,771 | 14.3% | 58,704 | 0.1% | 16 | 3,776 | 14.4% | 547,739 | 1.1% | 145 | 3,363 | 12.8% | 1,712,037 | 3.3% | 509 | 3,036 | 11.5% | 2,892,931 | 5.6% | 953 | 2,326 | 8.8% | 3,248,457 | 6.3% | 1,397 |
| Stokes | 2,842 | 14.4% | 52,640 | 0.1% | 19 | 2,752 | 13.9% | 399,723 | 1.1% | 145 | 2,557 | 12.9% | 1,272,101 | 3.6% | 497 | 2,180 | 11.0% | 2,035,366 | 5.8% | 934 | 1,763 | 8.9% | 2,408,827 | 6.8% | 1,366 |
| Surry | 4,282 | 15.3% | 84,530 | 0.2% | 20 | 4,539 | 16.2% | 633,712 | 1.3% | 140 | 4,102 | 14.7% | 1,953,938 | 4.1% | 476 | 3,251 | 11.6% | 2,946,353 | 6.1% | 906 | 2,275 | 8.1% | 2,963,894 | 6.2% | 1,303 |
| Swain | 850 | 11.4% | 1,681 | 0.0% | 1 | 1,721 | 23.1% | 116,827 | 1.8% | 68 | 1,217 | 16.3% | 394,735 | 6.2% | 324 | 873 | 11.7% | 502,985 | 7.9% | 576 | 659 | 8.8% | 506,155 | 8.0% | 768 |
| Sylvania | 2,019 | 14.6% | 29,556 | 0.1% | 15 | 1,985 | 14.4% | 308,128 | 1.0% | 155 | 1,747 | 12.6% | 858,920 | 2.9% | 492 | 1,452 | 10.5% | 1,318,157 | 4.4% | 908 | 1,139 | 8.2% | 1,468,660 | 4.9% | 1,289 |
| Tyrrell | 258 | 17.5% | 899 | 0.1% | 3 | 312 | 21.2% | 34,307 | 2.0% | 110 | 236 | 16.0% | 120,799 | 7.2% | 512 | 168 | 11.4% | 153,922 | 9.1% | 916 | 129 | 8.8% | 171,959 | 10.2% | 1,333 |
| Union | 14,391 | 14.6% | 369,013 | 0.1% | 26 | 11,253 | 11.4% | 1,715,564 | 0.5% | 152 | 9,657 | 9.8% | 4,962,557 | 1.4% | 514 | 8,237 | 8.4% | 7,755,050 | 2.2% | 941 | 6,754 | 6.9% | 9,170,011 | 2.6% | 1,358 |
| Vance | 2,939 | 16.2% | 5,690 | 0.0% | 2 | 3,639 | 20.0% | 414,735 | 1.7% | 114 | 3,298 | 18.1% | 1,599,326 | 6.4% | 485 | 2,359 | 13.0% | 2,182,082 | 8.8% | 925 | 1,498 | 8.2% | 2,023,344 | 8.1% | 1,351 |
| Wake | 60,016 | 12.0% | 1,268,447 | 0.1% | 21 | 52,967 | 10.6% | 8,499,666 | 0.4% | 160 | 47,474 | 9.5% | 26,396,563 | 1.4% | 556 | 43,152 | 8.7% | 44,008,660 | 2.3% | 1,020 | 36,868 | 7.4% | 54,696,912 | 2.8% | 1,484 |
| Warren | 990 | 15.8% | 1,729 | 0.0% | 2 | 1,135 | 18.2% | 141,149 | 1.8% | 124 | 1,117 | 17.9% | 525,563 | 6.8% | 471 | 819 | 13.1% | 724,586 | 9.4% | 885 | 539 | 8.6% | 716,322 | 9.3% | 1,329 |
| Washington | 802 | 16.9% | 11,674 | 0.2% | 15 | 999 | 21.1% | 114,689 | 2.0% | 115 | 745 | 15.7% | 362,016 | 6.2% | 486 | 534 | 11.3% | 496,607 | 8.5% | 930 | 388 | 8.2% | 501,394 | 8.5% | 1,292 |
| Watauga | 3,505 | 17.9% | 39,350 | 0.1% | 11 | 2,945 | 15.0% | 497,009 | 1.1% | 169 | 2,363 | 12.0% | 1,333,430 | 3.0% | 564 | 1,818 | 9.3% | 1,730,629 | 3.8% | 952 | 1,354 | 6.9% | 1,777,713 | 3.9% | 1,313 |
| Wayne | 6,547 | 14.2% | 196,152 | 0.2% | 30 | 8,073 | 17.5% | 1,017,630 | 1.3% | 126 | 7,017 | 15.2% | 3,339,393 | 4.1% | 476 | 5,803 | 12.6% | 5,270,649 | 6.5% | 908 | 4,094 | 8.9% | 5,327,482 | 6.6% | 1,301 |
| Wilkes | 4,461 | 15.9% | 41,904 | 0.1% | 9 | 4,594 | 16.4% | 642,500 | 1.4% | 140 | 4,075 | 14.5% | 2,004,751 | 4.3% | 492 | 3,418 | 12.2% | 3,194,748 | 6.8% | 935 | 2,340 | 8.3% | 3,089,852 | 6.6% | 1,320 |
| Wilson | 5,467 | 14.6% | 53,926 | 0.1% | 10 | 6,783 | 18.2% | 819,348 | 1.2% | 121 | 5,241 | | | | | | | | | | | | | | |

TABLE C2. TAX YEAR 2019 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 | 6,064 | 6.9% | 10,893,903 | 5.5% | 1,796 | 5,032 | 5.7% | 11,026,493 | 5.6% | 2,191 | 4,216 | 4.8% | 11,006,121 | 5.6% | 2,611 | 3,620 | 4.1% | 11,031,070 | 5.6% | 3,047 | 3,328 | 3.8% | 11,559,384 | 5.8% | 3,473 |
| Jones | 231 | 6.7% | 366,558 | 7.6% | 1,587 | 173 | 5.0% | 337,109 | 7.0% | 1,949 | 150 | 4.4% | 335,369 | 7.0% | 2,236 | 116 | 3.4% | 304,507 | 6.3% | 2,625 | 93 | 2.7% | 299,380 | 6.2% | 3,219 |
| Lee | 1,678 | 6.6% | 2,949,126 | 6.2% | 1,758 | 1,320 | 5.2% | 2,789,577 | 5.8% | 2,113 | 1,080 | 4.2% | 2,707,655 | 5.7% | 2,537 | 892 | 3.5% | 2,598,865 | 5.4% | 2,914 | 811 | 3.2% | 2,672,336 | 5.6% | 3,295 |
| Lenoir | 1,332 | 5.7% | 2,168,102 | 6.4% | 1,628 | 1,033 | 4.4% | 2,111,095 | 6.2% | 2,044 | 778 | 3.3% | 1,895,390 | 5.6% | 2,436 | 642 | 2.7% | 1,758,318 | 5.2% | 2,739 | 513 | 2.2% | 1,603,020 | 4.7% | 3,125 |
| Lincoln | 2,123 | 6.1% | 3,683,867 | 4.0% | 1,735 | 1,930 | 5.5% | 4,148,906 | 4.5% | 2,150 | 1,651 | 4.7% | 4,174,372 | 4.5% | 2,528 | 1,344 | 3.8% | 4,038,397 | 4.4% | 3,005 | 1,173 | 3.3% | 3,917,009 | 4.2% | 3,339 |
| Macon | 956 | 6.3% | 1,471,013 | 5.8% | 1,539 | 756 | 5.0% | 1,466,430 | 5.7% | 1,940 | 565 | 3.7% | 1,232,178 | 4.8% | 2,181 | 505 | 3.3% | 1,356,025 | 5.3% | 2,685 | 441 | 2.9% | 1,351,744 | 5.3% | 3,065 |
| Madison | 579 | 6.5% | 982,173 | 7.1% | 1,696 | 447 | 5.0% | 920,894 | 6.6% | 2,060 | 426 | 4.8% | 1,042,542 | 7.5% | 2,447 | 327 | 3.7% | 954,169 | 6.9% | 2,918 | 279 | 3.1% | 921,982 | 6.6% | 3,305 |
| Martin | 565 | 6.1% | 936,491 | 7.6% | 1,658 | 427 | 4.6% | 879,688 | 7.1% | 2,060 | 328 | 3.5% | 797,976 | 6.4% | 2,433 | 301 | 3.3% | 829,780 | 6.7% | 2,757 | 209 | 2.3% | 698,225 | 5.6% | 3,341 |
| McDowell | 1,188 | 6.5% | 1,989,092 | 7.5% | 1,674 | 962 | 5.3% | 1,995,289 | 7.5% | 2,074 | 759 | 4.2% | 1,905,800 | 7.2% | 2,511 | 633 | 3.5% | 1,880,254 | 7.1% | 2,970 | 541 | 3.0% | 1,791,648 | 6.7% | 3,312 |
| Mecklenburg | 32,863 | 6.6% | 62,269,944 | 3.5% | 1,895 | 26,141 | 5.2% | 59,846,705 | 3.4% | 2,289 | 20,833 | 4.2% | 55,808,719 | 3.1% | 2,679 | 17,342 | 3.5% | 53,567,830 | 3.0% | 3,089 | 14,835 | 3.0% | 52,403,953 | 2.9% | 3,532 |
| Mitchell | 402 | 6.8% | 664,233 | 7.3% | 1,652 | 362 | 6.1% | 746,449 | 8.2% | 2,062 | 291 | 4.9% | 732,121 | 8.1% | 2,516 | 239 | 4.0% | 704,220 | 7.8% | 2,947 | 188 | 3.2% | 642,242 | 7.1% | 3,416 |
| Montgomery | 656 | 6.7% | 1,136,277 | 7.3% | 1,732 | 490 | 5.0% | 1,033,281 | 6.7% | 2,109 | 366 | 3.8% | 916,416 | 5.9% | 2,504 | 307 | 3.1% | 883,739 | 5.7% | 2,879 | 235 | 2.4% | 769,694 | 5.0% | 3,275 |
| Moore | 2,495 | 6.0% | 3,967,647 | 3.6% | 1,590 | 2,192 | 5.2% | 4,036,455 | 3.7% | 1,841 | 1,835 | 4.4% | 3,995,393 | 3.7% | 2,177 | 1,784 | 4.3% | 4,447,438 | 4.1% | 2,493 | 1,571 | 3.7% | 4,548,758 | 4.2% | 2,895 |
| Nash | 2,697 | 6.6% | 4,806,603 | 6.3% | 1,782 | 2,171 | 5.3% | 4,675,348 | 6.1% | 2,154 | 1,655 | 4.0% | 4,195,888 | 5.5% | 2,535 | 1,337 | 3.3% | 3,907,623 | 5.1% | 2,923 | 1,153 | 2.8% | 3,888,670 | 5.1% | 3,373 |
| New Hanover | 6,237 | 6.1% | 11,102,824 | 3.7% | 1,780 | 5,097 | 5.0% | 10,939,632 | 3.6% | 2,146 | 4,149 | 4.1% | 10,491,939 | 3.5% | 2,529 | 3,564 | 3.5% | 10,389,039 | 3.5% | 2,915 | 3,202 | 3.1% | 10,481,525 | 3.5% | 3,273 |
| Northampton | 424 | 6.0% | 600,613 | 7.1% | 1,417 | 312 | 4.4% | 554,518 | 6.6% | 1,777 | 246 | 3.5% | 485,830 | 5.8% | 1,975 | 188 | 2.7% | 455,377 | 5.4% | 2,422 | 175 | 2.5% | 447,931 | 5.3% | 2,560 |
| Onslow | 4,239 | 6.6% | 6,111,927 | 7.0% | 1,442 | 3,345 | 5.2% | 5,834,592 | 6.7% | 1,744 | 2,692 | 4.2% | 5,469,648 | 6.2% | 2,032 | 2,269 | 3.5% | 5,561,169 | 6.3% | 2,451 | 1,816 | 2.8% | 5,091,318 | 5.8% | 2,804 |
| Orange | 3,144 | 5.3% | 5,751,909 | 2.1% | 1,829 | 2,533 | 4.3% | 5,535,476 | 2.1% | 2,185 | 2,150 | 3.6% | 5,370,818 | 2.0% | 2,498 | 1,873 | 3.2% | 5,564,475 | 2.1% | 2,971 | 1,799 | 3.0% | 5,981,924 | 2.2% | 3,325 |
| Pamlico | 322 | 6.2% | 425,589 | 4.4% | 1,322 | 282 | 5.4% | 539,908 | 5.6% | 1,915 | 224 | 4.3% | 461,438 | 4.8% | 2,060 | 202 | 3.9% | 503,411 | 5.2% | 2,492 | 192 | 3.7% | 565,062 | 5.9% | 2,943 |
| Pasquotank | 1,062 | 6.5% | 1,419,543 | 7.0% | 1,337 | 911 | 5.6% | 1,405,286 | 7.0% | 1,543 | 699 | 4.3% | 1,237,330 | 6.1% | 1,760 | 600 | 3.7% | 1,232,000 | 6.1% | 2,053 | 489 | 3.0% | 1,172,106 | 5.8% | 2,397 |
| Pender | 1,560 | 6.2% | 2,589,374 | 4.6% | 1,660 | 1,255 | 5.0% | 2,535,175 | 4.5% | 2,020 | 1,101 | 4.4% | 2,668,464 | 4.7% | 2,424 | 969 | 3.8% | 2,738,697 | 4.9% | 2,826 | 894 | 3.5% | 2,882,616 | 5.1% | 3,224 |
| Perquimans | 345 | 6.5% | 481,194 | 6.1% | 1,395 | 304 | 5.7% | 477,698 | 6.1% | 1,571 | 242 | 4.6% | 475,609 | 6.1% | 1,965 | 216 | 4.1% | 468,793 | 6.0% | 2,170 | 211 | 4.0% | 542,571 | 6.9% | 2,571 |
| Person | 1,167 | 7.0% | 2,056,634 | 7.3% | 1,762 | 942 | 5.7% | 2,039,536 | 7.2% | 2,165 | 712 | 4.3% | 1,775,863 | 6.3% | 2,494 | 640 | 3.8% | 1,924,600 | 6.8% | 3,007 | 514 | 3.1% | 1,734,677 | 6.1% | 3,375 |
| Pitt | 4,193 | 6.0% | 7,571,363 | 4.9% | 1,806 | 3,063 | 4.6% | 6,618,303 | 4.2% | 2,161 | 2,622 | 3.8% | 6,670,120 | 4.3% | 2,544 | 2,196 | 3.2% | 6,497,454 | 4.2% | 2,959 | 1,875 | 2.7% | 6,402,691 | 4.1% | 3,415 |
| Polk | 529 | 6.3% | 746,606 | 4.8% | 1,411 | 467 | 5.4% | 776,164 | 5.0% | 1,662 | 377 | 4.5% | 725,438 | 4.6% | 1,924 | 326 | 3.9% | 767,600 | 4.9% | 2,355 | 286 | 2.4% | 745,357 | 4.8% | 2,606 |
| Randolph | 4,258 | 6.9% | 7,478,725 | 7.0% | 1,756 | 3,386 | 5.5% | 7,339,158 | 6.9% | 2,168 | 2,658 | 4.3% | 6,866,100 | 6.4% | 2,583 | 2,231 | 3.6% | 6,765,252 | 6.3% | 3,032 | 1,853 | 3.0% | 6,436,159 | 6.0% | 3,473 |
| Richmond | 1,047 | 5.8% | 1,743,663 | 7.7% | 1,665 | 804 | 4.4% | 1,584,836 | 7.0% | 1,971 | 573 | 3.2% | 1,347,598 | 6.0% | 2,352 | 483 | 2.7% | 1,336,113 | 5.9% | 2,766 | 402 | 2.2% | 1,231,533 | 5.5% | 3,064 |
| Robeson | 2,535 | 5.7% | 4,355,491 | 8.3% | 1,718 | 1,753 | 3.9% | 3,547,988 | 6.7% | 2,024 | 1,328 | 3.0% | 3,228,269 | 6.1% | 2,431 | 1,024 | 2.3% | 2,910,259 | 5.5% | 2,842 | 819 | 1.8% | 2,649,507 | 5.0% | 3,235 |
| Rockingham | 2,513 | 6.5% | 4,195,329 | 6.8% | 1,669 | 1,946 | 5.1% | 3,936,795 | 6.4% | 2,023 | 1,659 | 4.3% | 3,999,079 | 6.5% | 2,411 | 1,304 | 3.4% | 3,664,949 | 5.9% | 2,811 | 1,171 | 3.0% | 3,802,076 | 6.2% | 3,247 |
| Rowan | 4,079 | 6.6% | 7,131,414 | 6.3% | 1,748 | 3,311 | 5.4% | 7,139,557 | 6.3% | 2,156 | 2,686 | 4.4% | 6,820,250 | 6.0% | 2,539 | 2,284 | 3.7% | 6,728,184 | 6.0% | 2,946 | 1,864 | 3.0% | 6,239,065 | 5.5% | 3,347 |
| Rutherford | 1,668 | 6.4% | 2,582,121 | 6.8% | 1,548 | 1,435 | 5.5% | 2,683,434 | 7.1% | 1,870 | 1,074 | 4.1% | 2,483,105 | 6.6% | 2,312 | 878 | 3.4% | 2,362,932 | 6.2% | 2,691 | 739 | 2.8% | 2,291,969 | 6.1% | 3,101 |
| Sampson | 1,586 | 6.4% | 2,799,002 | 7.3% | 1,765 | 1,147 | 4.6% | 2,389,878 | 6.3% | 2,084 | 904 | 3.6% | 2,269,006 | 5.9% | 2,510 | 681 | 2.7% | 1,989,887 | 5.2% | 2,922 | 567 | 2.3% | 1,911,709 | 5.0% | 3,372 |
| Scotland | 751 | 5.6% | 1,211,415 | 7.2% | 1,613 | 574 | 4.3% | 1,105,788 | 6.6% | 1,926 | 457 | 3.4% | 1,077,617 | 6.4% | 2,358 | 334 | 2.5% | 869,141 | 5.2% | 2,602 | 303 | 2.3% | 916,018 | 5.4% | 3,023 |
| Stanly | 1,854 | 7.1% | 3,245,338 | 6.3% | 1,750 | 1,430 | 5.4% | 3,021,460 | 5.9% | 2,113 | 1,266 | 4.8% | 3,268,996 | 6.4% | 2,582 | 1,068 | 4.1% | 3,183,177 | 6.2% | 2,981 | 871 | 3.3% | 3,020,154 | 5.9% | 3,467 |
| Stokes | 1,369 | 6.9% | 2,345,931 | 6.6% | 1,714 | 1,193 | 6.0% | 2,564,398 | 7.3% | 2,150 | 1,027 | 5.2% | 2,609,878 | 7.4% | 2,541 | 842 | 4.3% | 2,534,868 | 7.2% | 3,011 | 733 | 3.7% | 2,511,194 | 7.1% | 3,426 |
| Surry | 1,847 | 6.6% | 3,078,421 | 6.4% | 1,667 | 1,478 | 5.3% | 3,054,627 | 6.3% | 2,067 | 1,204 | 4.3% | 2,949,210 | 6.1% | 2,450 | 993 | 3.6% | 2,902,323 | 6.0% | 2,923 | 811 | 2.9% | 2,740,801 | 5.7% | 3,380 |
| Swain | 519 | 7.0% | 495,262 | 7.8% | 954 | 367 | 4.9% | 481,379 | 7.6% | 1,312 | 250 | 3.4% | 428,683 | 6.8% | 1,715 | 215 | 2.9% | 384,100 | 6.1% | 1,787 | 156 | 2.1% | 320,695 | 5.1% | 2,056 |
| Sylvania | 828 | 6.0% | 1,307,961 | 4.4% | 1,580 | 753 | 5.4% | 1,449,029 | 4.8% | 1,924 | 588 | 4.3% | 1,339,664 | 4.5% | 2,278 | 531 | 3.8% | 1,361,564 | 4.5% | 2,564 | 437 | 3.2% | 1,322,062 | 4.4% | 3,025 |
| Tyrrell | 96 | 6.5% | 160,785 | 9.5% | 1,675 | 70 | 4.7% | 136,635 | 8.1% | 1,952 | 46 | 3.1% | 109,970 | 6.5% | 2,391 | 38 | 2.6% | 103,677 | 6.1% | 2,728 | 31 | 2.1% | 96,742 | 5.7% | 3,121 |
| Union | 5,686 | 5.8% | 9,882,228 | 2.9% | 1,738 | 4,805 | 4.9% | 10,359,765 | 3.0% | 2,156 | 4,100 | 4.2% | 10,436,705 | 3.0% | 2,546 | 3,651 | 3.7% | 10,819,462 | 3.1% | 2,963 | 3,269 | 3.3% | 11,063,175 | 3.2% | 3,384 |
| Vance | 1,027 | 5.6% | 1,797,299 | 7.2% | 1,750 | 753 | 4.1% | 1,604,064 | 6.5% | 2,130 | 517 | 2.8% | 1,267,603 | 5.1% | 2,452 | 428 | 2.4% | 1,219,430 | 4.9% | 2,849 | 378 | 2.1% | 1,197,805 | 4.8% | 3,169 |
| Wake | 30,674 | 6.2% | 58,324,041 | 3.0% | 1,901 | 25,625 | 5.1% | 58,982,372 | 3.0% | 2,302 | 21,381 | 4.3% | 57,390,222 | 2.9% | 2,684 | 18,689 | 3.7% | 58,125,372 | 3.0% | 3,110 | 16,784 | 3.4% | 58,999,964 | 3.0% | 3,515 |
| Warren | 429 | 6.9% | 698,008 | 9.0% | 1,627 | 267 | 4.3% | 507,877 | 6.6% | 1,902 | 200 | 3.2% | 454,508 | 5.9% | 2,273 | 179 | 2.9% | 466,259 | 6.0% | 2,605 | 117 | 1.9% | 343,270 | 4.4% | 2,934 |
| Washington | 275 | 5.8% | 428,804 | 7.3% | 1,559 | 192 | 4.1% | 378,276 | 6.4% | 1,970 | 156 | 3.3% | 354,460 | 6.0% | 2,272 | 120 | 2.5% | 329,895 | 5.6% | 2,749 | 109 | 2.3% | 322,074 | 5.5% | 2,955 |
| Watauga | 1,137 | 5.8% | 1,890,482 | 4.2% | 1,663 | 941 | 4.8% | 1,924,590 | 4.3% | 2,045 | 799 | 4.1% | 1,960,112 | 4.3% | 2,453 | 742 | 3.8% | 2,127,021 | 4.7% | 2,867 | 555 | 2.8% | 1,797,788 | 4.0% | 3,239 |
| Wayne | 2,932 | 6.4% | 4,815,289 | 6.0% | 1,642 | 2,251 | 4.9% | 4,456,904 | 5.5% | 1,980 | 1,771 | 3.8% | 4,064,297 | 5.0% | 2,295 | 1,490 | 3.2% | 4,105,228 | 5.1% | 2,755 | 1,186 | 2.6% | 3,721,789 | 4.6% | 3,138 |
| Wilkes | 1,810 | 6.4% | 3,091,347 | 6.6% | 1,708 | 1,49 | | | | | | | | | | | | | | | | | | | |

TABLE C2. TAX YEAR 2019 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 liability \$ | % of total | Avg tax liability \$ | Rank | | | | | | |
| | Returns filed | % of county | Net tax liability \$ | % of county | Avg tax liability \$ | Returns filed | % of county | Net tax liability \$ | % of county | Avg tax liability \$ | Returns filed | % of county | Net tax liability \$ | % of county | Avg tax liability \$ | | | | | | Returns filed | Net tax liability \$ | Avg tax liability \$ | Returns filed | Net tax liability \$ | Average | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | Total | Average |
| Johnston | 10,026 | 11.4% | 47,817,141 | 24.1% | 4,769 | 3,466 | 4.0% | 25,341,678 | 12.8% | 7,312 | 2,535 | 2.9% | 44,554,458 | 22.5% | 17,576 | 87,598 | 1.8% | 198,088,519 | 1.6% | 2,261 | 12 | 12 | 19 | | | | |
| Jones | 204 | 5.9% | 837,563 | 17.4% | 4,106 | 62 | 1.8% | 382,430 | 7.9% | 6,168 | 48 | 1.4% | 849,219 | 17.7% | 17,692 | 3,447 | 0.1% | 4,810,980 | 0.0% | 1,396 | 97 | 96 | 74 | | | | |
| Lee | 2,101 | 8.2% | 9,487,273 | 19.8% | 4,516 | 650 | 2.5% | 4,400,608 | 9.2% | 6,770 | 622 | 2.4% | 11,766,353 | 24.6% | 18,917 | 25,571 | 0.5% | 47,809,325 | 0.4% | 1,870 | 44 | 45 | 35 | | | | |
| Lenoir | 1,299 | 5.5% | 5,743,409 | 16.9% | 4,421 | 354 | 1.5% | 2,499,011 | 7.4% | 7,059 | 369 | 1.6% | 8,229,530 | 24.3% | 22,302 | 23,417 | 0.5% | 33,886,976 | 0.3% | 1,447 | 48 | 53 | 71 | | | | |
| Lincoln | 3,870 | 11.0% | 18,007,827 | 19.5% | 4,653 | 1,578 | 4.5% | 11,206,527 | 12.1% | 7,102 | 1,931 | 5.5% | 33,165,525 | 35.9% | 17,175 | 35,039 | 0.7% | 92,372,885 | 0.8% | 2,636 | 34 | 25 | 10 | | | | |
| Macon | 1,048 | 6.9% | 4,146,481 | 16.2% | 3,957 | 340 | 2.2% | 2,134,801 | 8.4% | 6,279 | 454 | 3.0% | 8,065,667 | 31.6% | 17,766 | 15,117 | 0.3% | 25,543,294 | 0.2% | 1,690 | 66 | 63 | 52 | | | | |
| Madison | 656 | 7.4% | 2,903,008 | 20.9% | 4,425 | 164 | 1.8% | 1,059,042 | 7.6% | 6,458 | 155 | 1.7% | 2,247,470 | 16.2% | 14,500 | 8,884 | 0.2% | 13,899,677 | 0.1% | 1,565 | 78 | 75 | 62 | | | | |
| Martin | 602 | 6.5% | 2,666,862 | 21.5% | 4,430 | 174 | 1.9% | 1,237,862 | 10.0% | 7,114 | 109 | 1.2% | 1,475,017 | 11.9% | 13,532 | 9,240 | 0.2% | 12,391,337 | 0.1% | 1,341 | 75 | 78 | 79 | | | | |
| McDowell | 1,154 | 6.4% | 5,049,048 | 19.0% | 4,375 | 259 | 1.4% | 1,753,192 | 6.6% | 6,769 | 247 | 1.4% | 3,872,839 | 14.6% | 15,680 | 18,168 | 0.4% | 26,570,480 | 0.2% | 1,462 | 60 | 60 | 69 | | | | |
| Mecklenburg | 47,460 | 9.5% | 224,986,983 | 12.6% | 4,741 | 23,043 | 4.6% | 164,778,607 | 9.2% | 7,151 | 41,603 | 8.3% | 958,034,037 | 53.7% | 23,028 | 500,326 | 10.1% | 1,784,532,958 | 14.8% | 3,567 | 1 | 2 | 4 | | | | |
| Mitchell | 411 | 6.9% | 1,863,876 | 20.5% | 4,535 | 99 | 1.7% | 663,056 | 7.3% | 6,698 | 76 | 1.3% | 1,216,314 | 13.4% | 16,004 | 5,954 | 0.1% | 9,084,603 | 0.1% | 1,526 | 89 | 86 | 66 | | | | |
| Montgomery | 544 | 5.6% | 2,450,854 | 15.8% | 4,505 | 161 | 1.7% | 1,079,330 | 7.0% | 6,704 | 198 | 2.0% | 4,010,430 | 25.9% | 20,255 | 9,748 | 0.2% | 15,506,750 | 0.1% | 1,591 | 74 | 73 | 58 | | | | |
| Moore | 4,830 | 11.5% | 19,092,835 | 17.5% | 3,953 | 2,058 | 4.9% | 12,454,122 | 11.4% | 6,052 | 2,647 | 6.3% | 46,574,161 | 42.6% | 17,595 | 41,895 | 0.8% | 109,230,745 | 0.9% | 2,607 | 28 | 23 | 11 | | | | |
| Nash | 2,996 | 7.3% | 13,618,621 | 17.7% | 4,546 | 915 | 2.2% | 6,363,708 | 8.3% | 6,955 | 992 | 2.4% | 21,921,265 | 28.5% | 22,098 | 40,986 | 0.8% | 76,831,615 | 0.6% | 1,875 | 30 | 30 | 33 | | | | |
| New Hanover | 10,087 | 9.9% | 45,101,998 | 15.0% | 4,471 | 4,550 | 4.4% | 31,312,353 | 10.4% | 6,882 | 6,655 | 6.5% | 138,989,123 | 46.4% | 20,885 | 102,395 | 2.1% | 299,762,727 | 2.5% | 2,928 | 8 | 8 | 7 | | | | |
| Northampton | 467 | 6.6% | 1,784,857 | 21.1% | 3,822 | 108 | 1.5% | 689,433 | 8.2% | 6,384 | 98 | 1.4% | 1,329,306 | 15.7% | 13,564 | 7,058 | 0.1% | 8,445,299 | 0.1% | 1,197 | 84 | 88 | 94 | | | | |
| Onslow | 4,692 | 7.3% | 17,933,856 | 20.5% | 3,822 | 1,275 | 2.0% | 7,616,536 | 8.7% | 5,974 | 993 | 1.6% | 16,178,781 | 18.5% | 16,293 | 64,037 | 1.3% | 87,581,416 | 0.7% | 1,368 | 18 | 26 | 75 | | | | |
| Orange | 6,342 | 10.7% | 29,201,758 | 10.8% | 4,605 | 3,841 | 6.5% | 26,966,131 | 10.0% | 7,021 | 7,650 | 12.9% | 169,177,290 | 62.8% | 22,115 | 59,257 | 1.2% | 269,426,355 | 2.2% | 4,547 | 22 | 9 | 1 | | | | |
| Pamlico | 527 | 10.2% | 2,163,689 | 22.5% | 4,106 | 188 | 3.6% | 1,188,432 | 12.3% | 6,321 | 164 | 3.2% | 2,444,582 | 25.4% | 14,966 | 5,188 | 0.1% | 9,628,428 | 0.1% | 1,856 | 91 | 85 | 36 | | | | |
| Pasquotank | 1,310 | 8.0% | 4,149,839 | 20.5% | 3,168 | 351 | 2.1% | 1,803,130 | 8.9% | 5,137 | 280 | 1.7% | 3,700,422 | 18.3% | 13,216 | 16,363 | 0.3% | 20,217,799 | 0.2% | 1,236 | 63 | 68 | 91 | | | | |
| Pender | 2,756 | 10.9% | 12,299,041 | 21.9% | 4,463 | 980 | 3.9% | 6,798,676 | 12.1% | 6,937 | 962 | 3.8% | 16,907,555 | 30.1% | 17,575 | 25,244 | 0.5% | 56,236,469 | 0.5% | 2,228 | 45 | 36 | 22 | | | | |
| Perquimans | 546 | 10.3% | 1,816,820 | 23.2% | 3,328 | 166 | 3.1% | 911,603 | 11.6% | 5,492 | 128 | 2.4% | 1,372,729 | 17.5% | 10,724 | 5,294 | 0.1% | 7,831,084 | 0.1% | 1,479 | 90 | 89 | 68 | | | | |
| Roanoke | 1,500 | 9.0% | 6,904,543 | 24.4% | 4,603 | 417 | 2.5% | 2,957,837 | 10.4% | 7,093 | 275 | 1.7% | 3,694,497 | 13.0% | 13,435 | 16,645 | 0.3% | 28,316,237 | 0.2% | 1,701 | 62 | 56 | 50 | | | | |
| Pitt | 5,929 | 8.5% | 27,211,616 | 17.4% | 4,590 | 2,119 | 3.0% | 14,841,018 | 9.5% | 7,004 | 2,682 | 3.9% | 58,234,390 | 37.3% | 21,713 | 69,641 | 1.4% | 155,976,089 | 1.3% | 2,240 | 17 | 16 | 20 | | | | |
| Polk | 810 | 9.7% | 2,860,248 | 18.2% | 3,531 | 314 | 3.7% | 1,730,721 | 11.0% | 5,512 | 352 | 4.2% | 5,318,258 | 33.9% | 15,109 | 8,383 | 0.2% | 15,678,797 | 0.1% | 1,870 | 79 | 72 | 34 | | | | |
| Randolph | 4,543 | 7.3% | 21,365,153 | 20.0% | 4,703 | 1,186 | 1.9% | 8,485,666 | 8.0% | 7,155 | 1,084 | 1.7% | 21,365,621 | 20.0% | 19,710 | 62,032 | 1.3% | 106,612,773 | 0.9% | 1,719 | 20 | 24 | 48 | | | | |
| Richmond | 1,025 | 5.6% | 4,372,994 | 19.4% | 4,266 | 235 | 1.3% | 1,579,952 | 7.0% | 6,723 | 208 | 1.1% | 3,474,716 | 15.4% | 16,705 | 18,181 | 0.4% | 22,538,479 | 0.2% | 1,240 | 59 | 67 | 89 | | | | |
| Robeson | 1,975 | 4.4% | 8,661,153 | 16.5% | 4,385 | 473 | 1.1% | 3,138,848 | 6.0% | 6,636 | 482 | 1.1% | 9,103,702 | 17.3% | 18,887 | 44,820 | 0.9% | 52,631,249 | 0.4% | 1,174 | 26 | 38 | 97 | | | | |
| Rockingham | 2,905 | 7.5% | 12,976,939 | 21.0% | 4,467 | 787 | 2.0% | 5,367,838 | 8.7% | 6,821 | 679 | 1.8% | 11,522,688 | 18.6% | 16,970 | 38,493 | 0.8% | 61,813,884 | 0.5% | 1,606 | 31 | 34 | 55 | | | | |
| Rowan | 4,765 | 7.7% | 21,951,835 | 19.5% | 4,607 | 1,380 | 2.2% | 9,779,867 | 8.7% | 7,087 | 1,298 | 2.1% | 26,594,878 | 23.6% | 20,489 | 61,490 | 1.2% | 112,779,342 | 0.9% | 1,834 | 21 | 21 | 37 | | | | |
| Rutherford | 1,767 | 6.8% | 7,208,297 | 19.0% | 4,079 | 481 | 1.8% | 2,996,955 | 7.9% | 6,231 | 445 | 1.7% | 7,339,864 | 19.4% | 16,494 | 26,035 | 0.5% | 37,856,953 | 0.3% | 1,454 | 43 | 50 | 70 | | | | |
| Sampson | 1,540 | 6.2% | 6,890,041 | 18.1% | 4,474 | 382 | 1.5% | 2,614,209 | 6.9% | 6,843 | 402 | 1.6% | 9,048,795 | 23.7% | 22,509 | 24,888 | 0.5% | 38,135,961 | 0.3% | 1,532 | 46 | 49 | 65 | | | | |
| Scotland | 721 | 5.4% | 3,050,087 | 18.1% | 4,230 | 186 | 1.4% | 1,093,658 | 6.5% | 5,880 | 186 | 1.4% | 3,497,434 | 20.7% | 18,803 | 13,404 | 0.3% | 16,870,259 | 0.1% | 1,259 | 69 | 70 | 85 | | | | |
| Stanly | 2,346 | 8.9% | 10,845,918 | 21.1% | 4,623 | 611 | 2.3% | 4,324,885 | 8.4% | 7,078 | 574 | 2.2% | 11,995,990 | 23.4% | 20,899 | 26,292 | 0.5% | 51,365,786 | 0.4% | 1,954 | 42 | 40 | 30 | | | | |
| Stokes | 1,782 | 9.0% | 8,344,232 | 23.6% | 4,683 | 439 | 2.2% | 3,099,726 | 8.8% | 7,061 | 314 | 1.6% | 5,190,042 | 14.7% | 16,529 | 19,793 | 0.4% | 35,368,926 | 0.3% | 1,787 | 53 | 52 | 39 | | | | |
| Swain | 2,007 | 7.2% | 9,000,673 | 18.7% | 4,485 | 555 | 2.0% | 3,990,642 | 8.3% | 7,190 | 610 | 2.2% | 11,852,969 | 24.6% | 19,431 | 27,954 | 0.6% | 48,152,093 | 0.4% | 1,723 | 39 | 44 | 46 | | | | |
| Switzerland | 423 | 5.7% | 1,282,683 | 20.2% | 3,032 | 121 | 1.6% | 497,878 | 7.9% | 4,115 | 87 | 1.2% | 927,900 | 14.6% | 10,666 | 7,458 | 0.2% | 6,339,963 | 0.1% | 850 | 82 | 94 | 100 | | | | |
| Transylvania | 1,360 | 9.8% | 5,478,534 | 18.2% | 4,028 | 463 | 3.3% | 2,715,264 | 9.0% | 5,865 | 523 | 3.8% | 11,087,941 | 36.9% | 21,201 | 13,825 | 0.3% | 30,045,840 | 0.2% | 2,173 | 68 | 54 | 23 | | | | |
| Tyrrell | 68 | 4.6% | 282,466 | 16.8% | 4,154 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 1,474 | 0.0% | 1,686,073 | 0.0% | 1,144 | 100 | 100 | 98 | | |
| Union | 11,764 | 12.0% | 55,032,935 | 15.9% | 4,678 | 5,647 | 5.7% | 39,997,471 | 11.5% | 7,083 | 9,193 | 9.3% | 174,945,807 | 50.5% | 19,030 | 98,407 | 2.0% | 346,509,743 | 2.9% | 3,521 | 9 | 6 | 5 | | | | |
| Vance | 884 | 4.9% | 3,755,727 | 15.1% | 4,249 | 233 | 1.3% | 1,497,966 | 6.0% | 6,429 | 231 | 1.3% | 6,275,659 | 25.3% | 27,167 | 18,184 | 0.4% | 24,840,730 | 0.2% | 1,366 | 58 | 64 | 76 | | | | |
| Wake | 62,088 | 12.5% | 300,349,271 | 15.4% | 4,837 | 33,725 | 6.8% | 247,343,419 | 12.7% | 7,334 | 49,166 | 9.9% | 971,620,666 | 49.9% | 19,762 | 498,609 | 10.1% | 1,946,005,575 | 16.1% | 3,903 | 2 | 1 | 3 | | | | |
| Warren | 296 | 4.7% | 1,151,611 | 14.9% | 3,891 | 84 | 1.3% | 470,720 | 6.1% | 5,604 | 81 | 1.3% | 1,536,780 | 19.9% | 18,973 | 6,253 | 0.1% | 7,738,382 | 0.1% | 1,238 | 87 | 90 | 90 | | | | |
| Washington | 279 | 5.9% | 1,180,279 | 20.1% | 4,230 | 80 | 1.7% | 558,293 | 9.5% | 6,979 | 53 | 1.1% | 829,983 | 14.1% | 15,660 | 4,732 | 0.1% | 5,868,444 | 0.0% | 1,240 | 92 | 95 | 88 | | | | |
| Watauga | 1,827 | 9.3% | 7,945,470 | 17.6% | 4,349 | 704 | 3.6% | 4,691,226 | 10.4% | 6,664 | 934 | 4.8% | 17,471,079 | 38.7% | 18,706 | 19,624 | 0.4% | 45,185,899 | 0.4% | 2,303 | 54 | 47 | 17 | | | | |
| Wayne | 3,175 | 6.9% | 13,355,417 | 16.5% | 4,206 | 882 | 1.9% | 5,877,619 | 7.3% | 6,664 | 878 | 1.9% | 25,191,149 | 31.2% | 28,692 | 46,099 | 0.9% | 80,738,998 | 0.7% | 1,751 | 25 | 27 | 42 | | | | |
| Wilkes | 1,912 | 6.8% | 8,616,450 | 18.4% | 4,507 | 573 | 2.0% | 4,012,430 | 8.6% | 7,802 | 532 | 1.9% | 10,617,936 | 22.7% | 19,959 | 28,093 | 0.6% | 46,734,208 | 0.4% | 1,664 | 38 | 46 | 53 | | | | |
| Wilson | 2,710 | 7.3% | 12,436,450 | 18.7% | 4,589 | 869 | 2.3% | 6,239,317 | 9.4% | 7,180 | 902 | 2.4% | 17,426,235 | 26.3% | 19,320 | 37,348 | 0.8% | 66,381,950 | 0.5% | 1,777 | 32 | 32 | 40 | | | | |
| Yadkin | 1,244 | 7.8% | 5,796,781 | 20.5% | 4,660 | 338 | 2.1% | 2,402,804 | 8.5% | 7,109 | 301 | 1.9% | 5,508,717 | 19.5% | 18,301 | 15,968 | 0.3% | 28,258,213 | 0.2% | 1,770 | 64 | 57 | 41 | | | | |
| Yancey | 505 | 6.7% | 2,175,846 | 15.9% | 4,309 | 136 | 1.8% | 857,530 | 6.3% | 6,305 | 114 | 1.5% | 3,905,427 | 28.5% | 34,258 | 7,544 | 0.2% | 13,707,222 | 0.1% | 1,817 | 81 | 76 | 38 | | | | |
| Out-of State | 56,017 | | | | | | | | | | | | | | | | | | | | | | | | | | |

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2019 AND 2018

| County | Filing Status | | | | | | | | | | | | | | | | | | | | | | |
|--------------|--|-------------|--------------|---------------|--------------|---------------|--------------|----------------|---|--------------|---------------|--------------|----------------|---------------------------|--------------|---------------|--------------|----------------|-------------------|--------------|---------------|-------------|----------------|
| | Total Returns Filed [All Filing Statuses] | | | Single | | | | | Married Filing Jointly/ Surviving Spouse | | | | | Married Filing Separately | | | | | Head of Household | | | | |
| | | | | Tax year 2019 | | Tax year 2018 | | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % change 19/18 |
| | 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 | | |
| | 2019 | 2018 | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 |
| Alamance.. | 73,532 | 70,953 | 3.6% | 33,045 | 44.9% | 30,785 | 43.4% | 7.3% | 25,862 | 35.2% | 25,642 | 36.1% | 0.9% | 1,736 | 2.4% | 1,564 | 2.2% | 11.0% | 12,889 | 17.5% | 12,962 | 18.3% | -0.6% |
| Alexander.. | 15,904 | 15,330 | 2.4% | 6,836 | 43.0% | 6,437 | 41.4% | 6.2% | 6,816 | 42.9% | 6,873 | 44.3% | -0.8% | 332 | 2.1% | 305 | 2.0% | 8.9% | 1,920 | 12.1% | 1,915 | 12.3% | 0.3% |
| Alleghany.. | 4,470 | 4,347 | 2.8% | 1,810 | 40.5% | 1,665 | 38.3% | 8.7% | 2,081 | 46.6% | 2,100 | 48.3% | -0.9% | 85 | 1.9% | 88 | 2.0% | -3.4% | 494 | 11.1% | 494 | 11.4% | 0.0% |
| Anson..... | 9,220 | 9,039 | 2.0% | 4,148 | 45.0% | 3,921 | 43.4% | 5.8% | 2,407 | 26.1% | 2,432 | 26.9% | -1.0% | 222 | 2.4% | 223 | 2.5% | -0.4% | 2,443 | 26.5% | 2,463 | 27.2% | -0.8% |
| Ashe..... | 10,751 | 10,661 | 0.8% | 4,390 | 40.8% | 4,255 | 39.9% | 3.2% | 5,120 | 47.6% | 5,134 | 48.2% | -0.3% | 206 | 1.9% | 215 | 2.0% | -4.2% | 1,035 | 9.6% | 1,057 | 9.9% | -2.1% |
| Avery..... | 6,396 | 6,317 | 1.3% | 2,855 | 44.6% | 2,731 | 43.2% | 4.5% | 2,851 | 44.6% | 2,874 | 45.5% | -0.8% | 105 | 1.6% | 96 | 1.5% | 9.4% | 585 | 9.1% | 616 | 9.8% | -5.0% |
| Beaufort... | 20,565 | 19,611 | 4.9% | 8,736 | 42.5% | 7,789 | 39.7% | 12.2% | 7,810 | 38.0% | 7,842 | 40.0% | -0.4% | 447 | 2.2% | 407 | 2.1% | 9.8% | 3,572 | 17.4% | 3,573 | 18.2% | 0.0% |
| Bertie..... | 7,233 | 7,043 | 2.7% | 2,972 | 41.1% | 2,795 | 39.7% | 6.3% | 1,960 | 27.1% | 2,025 | 28.8% | -3.2% | 193 | 2.7% | 184 | 2.6% | 4.9% | 2,108 | 29.1% | 2,039 | 29.0% | 3.4% |
| Bladen..... | 12,047 | 11,497 | 4.8% | 5,085 | 42.2% | 4,598 | 40.0% | 10.6% | 3,882 | 32.2% | 3,900 | 33.9% | -0.5% | 284 | 2.4% | 258 | 2.2% | 10.1% | 2,796 | 23.2% | 2,741 | 23.8% | 2.0% |
| Brunswick.. | 62,783 | 59,515 | 5.5% | 25,371 | 40.4% | 23,635 | 39.7% | 7.3% | 29,787 | 47.4% | 28,609 | 48.1% | 4.1% | 1,426 | 2.3% | 1,206 | 2.0% | 18.2% | 6,199 | 9.9% | 6,065 | 10.2% | 2.2% |
| Buncombe.. | 124,156 | 120,202 | 3.3% | 64,391 | 51.9% | 61,160 | 50.9% | 5.3% | 44,225 | 35.6% | 43,791 | 36.4% | 1.0% | 2,646 | 2.1% | 2,456 | 2.0% | 7.7% | 12,894 | 10.4% | 12,795 | 10.6% | 0.8% |
| Burke..... | 35,363 | 34,637 | 2.1% | 15,706 | 44.4% | 15,011 | 43.3% | 4.6% | 13,752 | 38.9% | 13,711 | 39.6% | 0.3% | 734 | 2.1% | 669 | 1.9% | 9.7% | 5,171 | 14.6% | 5,246 | 15.1% | -1.4% |
| Cabarrus.... | 95,078 | 90,991 | 4.5% | 40,484 | 42.6% | 37,373 | 41.1% | 8.3% | 38,153 | 40.1% | 37,549 | 41.3% | 1.6% | 2,083 | 2.2% | 1,856 | 2.0% | 12.2% | 14,358 | 15.1% | 14,213 | 15.6% | 1.0% |
| Caldwell... | 32,840 | 32,115 | 2.3% | 13,997 | 42.6% | 13,312 | 41.5% | 5.1% | 12,996 | 39.6% | 13,106 | 40.8% | -0.8% | 781 | 2.4% | 694 | 2.2% | 12.5% | 5,066 | 15.4% | 5,003 | 15.6% | 1.3% |
| Camden..... | 4,452 | 4,285 | 3.9% | 1,796 | 40.3% | 1,687 | 39.4% | 6.5% | 2,119 | 47.6% | 2,079 | 48.5% | 1.9% | 121 | 2.7% | 105 | 2.5% | 15.2% | 416 | 9.3% | 414 | 9.7% | 0.5% |
| Carteret.... | 30,803 | 30,028 | 2.6% | 13,864 | 45.0% | 13,119 | 43.7% | 5.7% | 13,288 | 43.1% | 13,187 | 43.9% | 0.8% | 669 | 2.2% | 643 | 2.1% | 4.0% | 2,982 | 9.7% | 3,079 | 10.3% | -3.2% |
| Caswell.... | 9,076 | 8,875 | 2.3% | 3,790 | 41.8% | 3,601 | 40.6% | 5.2% | 3,416 | 37.6% | 3,461 | 39.0% | -1.3% | 261 | 2.9% | 238 | 2.7% | 9.7% | 1,609 | 17.7% | 1,575 | 17.7% | 2.2% |
| Catawba.... | 75,917 | 73,871 | 2.8% | 34,744 | 45.8% | 32,880 | 44.5% | 5.7% | 28,770 | 37.9% | 28,823 | 39.0% | -0.2% | 1,584 | 2.1% | 1,444 | 2.0% | 9.7% | 10,819 | 14.3% | 10,724 | 14.5% | 0.9% |
| Chatham.... | 33,565 | 32,455 | 3.4% | 13,555 | 40.4% | 12,683 | 39.1% | 6.9% | 15,626 | 46.6% | 15,403 | 47.5% | 1.4% | 666 | 2.0% | 616 | 1.9% | 8.1% | 3,718 | 11.1% | 3,753 | 11.6% | -0.9% |
| Cherokee... | 11,250 | 10,777 | 4.4% | 4,688 | 41.7% | 4,382 | 40.7% | 7.0% | 5,072 | 45.1% | 4,976 | 46.2% | 1.9% | 195 | 1.7% | 190 | 1.8% | 2.6% | 1,295 | 11.5% | 1,229 | 11.4% | 5.4% |
| Chowan..... | 6,081 | 5,970 | 1.9% | 2,571 | 42.3% | 2,418 | 40.5% | 6.3% | 2,253 | 37.0% | 2,284 | 38.3% | -1.4% | 138 | 2.3% | 135 | 2.3% | 2.2% | 1,119 | 18.4% | 1,133 | 19.0% | -1.2% |
| Clay..... | 4,546 | 4,405 | 3.2% | 1,791 | 39.4% | 1,682 | 38.2% | 6.5% | 2,230 | 49.1% | 2,213 | 50.2% | 0.8% | 97 | 2.1% | 88 | 2.0% | 10.2% | 428 | 9.4% | 422 | 9.6% | 1.4% |
| Cleveland... | 42,261 | 41,016 | 3.0% | 18,326 | 43.4% | 17,224 | 42.0% | 6.4% | 15,450 | 36.6% | 15,528 | 37.9% | -0.5% | 852 | 2.0% | 740 | 1.8% | 15.1% | 7,633 | 18.1% | 7,524 | 18.3% | 1.4% |
| Columbus... | 20,224 | 19,554 | 3.4% | 8,488 | 42.0% | 7,812 | 40.0% | 8.7% | 6,736 | 33.3% | 6,770 | 34.6% | -0.5% | 417 | 2.1% | 365 | 1.9% | 14.2% | 4,583 | 22.7% | 4,607 | 23.6% | -0.5% |
| Craven..... | 41,880 | 40,676 | 3.0% | 17,976 | 42.9% | 16,923 | 41.6% | 6.2% | 16,870 | 40.3% | 16,726 | 41.1% | 0.9% | 1,061 | 2.5% | 1,092 | 2.7% | -2.8% | 5,973 | 14.3% | 5,935 | 14.6% | 0.6% |
| Cumberland | 122,891 | 116,683 | 5.3% | 53,628 | 43.6% | 49,142 | 42.1% | 9.1% | 38,242 | 31.1% | 37,497 | 32.1% | 2.0% | 4,243 | 3.5% | 4,195 | 3.6% | 1.1% | 26,778 | 21.8% | 25,849 | 22.2% | 3.6% |
| Currituck... | 11,602 | 11,080 | 4.7% | 4,913 | 42.3% | 4,634 | 41.8% | 6.0% | 5,189 | 44.7% | 5,006 | 45.2% | 3.7% | 369 | 3.2% | 313 | 2.8% | 17.9% | 1,131 | 9.7% | 1,127 | 10.2% | 0.4% |
| Dare..... | 19,231 | 18,503 | 3.9% | 9,589 | 49.9% | 8,966 | 48.5% | 6.9% | 7,378 | 38.4% | 7,315 | 39.5% | 0.9% | 526 | 2.7% | 493 | 2.7% | 6.7% | 1,738 | 9.0% | 1,729 | 9.3% | 0.5% |
| Davidson... | 72,080 | 70,852 | 1.7% | 30,498 | 42.3% | 29,181 | 41.2% | 4.5% | 29,233 | 40.6% | 29,287 | 41.3% | -0.2% | 1,421 | 2.0% | 1,373 | 1.9% | 3.5% | 10,928 | 15.2% | 11,011 | 15.5% | -0.8% |
| Davie..... | 18,837 | 18,430 | 2.2% | 7,622 | 40.5% | 7,306 | 39.6% | 4.3% | 8,644 | 45.9% | 8,607 | 46.7% | 0.4% | 351 | 1.9% | 364 | 2.0% | -3.6% | 2,220 | 11.8% | 2,153 | 11.7% | 3.1% |
| Duplin..... | 20,417 | 19,808 | 3.1% | 8,141 | 39.9% | 7,389 | 37.3% | 10.2% | 6,883 | 33.7% | 6,839 | 34.5% | 0.6% | 428 | 2.1% | 423 | 2.1% | 1.2% | 4,965 | 24.3% | 5,157 | 26.0% | -3.7% |
| Durham..... | 142,547 | 136,942 | 4.1% | 74,206 | 52.1% | 69,577 | 50.8% | 6.7% | 41,921 | 29.4% | 40,821 | 29.8% | 2.7% | 4,124 | 2.9% | 3,868 | 2.8% | 6.6% | 22,296 | 15.6% | 22,676 | 16.6% | -1.7% |
| Edgecombe.. | 19,419 | 18,871 | 2.9% | 8,621 | 44.4% | 8,001 | 42.4% | 7.7% | 4,616 | 23.8% | 4,704 | 24.9% | -1.9% | 391 | 2.0% | 382 | 2.0% | 2.4% | 5,791 | 29.8% | 5,784 | 30.7% | 0.1% |
| Forsyth..... | 165,983 | 160,823 | 3.2% | 77,768 | 46.9% | 73,343 | 45.6% | 6.0% | 56,582 | 34.1% | 56,462 | 35.1% | 0.2% | 3,869 | 2.3% | 3,514 | 2.2% | 10.1% | 27,764 | 16.7% | 27,504 | 17.1% | 0.9% |
| Franklin.... | 26,695 | 25,856 | 3.2% | 10,832 | 40.6% | 10,238 | 39.6% | 5.8% | 10,671 | 40.0% | 10,518 | 40.7% | 1.5% | 722 | 2.7% | 626 | 2.4% | 15.3% | 4,470 | 16.7% | 4,474 | 17.3% | -0.1% |
| Gaston..... | 97,086 | 94,195 | 3.1% | 43,594 | 44.9% | 41,145 | 43.7% | 6.0% | 34,877 | 35.9% | 34,783 | 36.9% | 0.3% | 2,160 | 2.2% | 1,953 | 2.1% | 10.6% | 16,455 | 16.9% | 16,314 | 17.3% | 0.9% |
| Gates..... | 4,158 | 4,033 | 3.1% | 1,759 | 42.3% | 1,612 | 40.0% | 9.1% | 1,631 | 39.2% | 1,658 | 41.1% | -1.6% | 119 | 2.9% | 110 | 2.7% | 8.2% | 649 | 15.6% | 653 | 16.2% | -0.6% |
| Graham..... | 3,145 | 3,070 | 2.4% | 1,280 | 40.7% | 1,209 | 39.4% | 5.9% | 1,351 | 43.0% | 1,390 | 45.3% | -2.8% | 55 | 1.7% | 40 | 1.3% | 37.5% | 459 | 14.6% | 431 | 14.0% | 6.5% |
| Granville... | 24,816 | 24,325 | 2.0% | 10,435 | 42.0% | 9,950 | 40.9% | 4.9% | 9,060 | 36.5% | 9,047 | 37.2% | 0.1% | 718 | 2.9% | 654 | 2.7% | 9.8% | 4,603 | 18.5% | 4,674 | 19.2% | -1.5% |
| Greene..... | 6,856 | 6,716 | 2.1% | 2,782 | 40.6% | 2,634 | 39.2% | 5.6% | 2,323 | 33.9% | 2,318 | 34.5% | 0.2% | 187 | 2.7% | 195 | 2.9% | -4.1% | 1,564 | 22.8% | 1,569 | 23.4% | -0.3% |
| Guilford.... | 234,341 | 225,742 | 3.8% | 112,377 | 48.0% | 104,788 | 46.4% | 7.2% | 76,117 | 32.5% | 75,999 | 33.7% | 0.2% | 5,471 | 2.3% | 5,024 | 2.2% | 8.9% | 40,376 | 17.2% | 39,931 | 17.7% | 1.1% |
| Halifax..... | 20,460 | 19,952 | 2.5% | 8,695 | 42.5% | 8,228 | 41.2% | 5.7% | 5,344 | 26.1% | 5,449 | 27.3% | -1.9% | 493 | 2.4% | 470 | 2.4% | 4.9% | 5,928 | 29.0% | 5,805 | 29.1% | 2.1% |
| Harnett..... | 46,905 | 44,863 | 4.6% | 18,897 | 40.3% | 17,258 | 38.5% | 9.5% | 18,156 | 38.7% | 17,820 | 39.7% | 1.9% | 1,436 | 3.1% | 1,416 | 3.2% | 1.4% | 8,416 | 17.9% | 8,369 | 18.7% | 0.6% |
| Haywood... | 27,691 | 26,590 | 2.7% | 12,462 | 45.0% | 11,954 | 44.4% | 4.2% | 11,665 | 42.1% | 11,629 | 43.2% | 0.3% | 615 | 2.2% | 532 | 2.0% | 15.6% | 2,949 | 10.6% | 2,835 | 10.5% | 4.0% |
| Henderson... | 52,623 | 51,344 | 2.5% | 23,430 | 44.5% | 22,391 | 43.6% | 4.6% | 22,949 | 43.6% | 22,786 | 44.4% | 0.7% | 1,096 | 2.1% | 1,059 | 2.1% | 3.5% | 5,148 | 9.8% | 5,108 | 9.9% | 0.8% |
| Hertford.... | 7,707 | 7,480 | 3.0% | 3,274 | 42.5% | 3,075 | 41.1% | 6.5% | 2,109 | 27.4% | 2,116 | 28.3% | -0.3% | 216 | 2.8% | 185 | 2.5% | 16.8% | 2,108 | 27.4% | 2,104 | 28.1% | 0.2% |
| Hoke..... | 18,106 | 17,255 | 4.9% | 6,918 | 38.2% | 6,364 | 36.9% | 8.7% | 5,976 | 33.0% | 5,788 | 33.5% | 3.2% | 697 | 3.8% | 691 | 4.0% | 0.9% | 4,515 | 24.9% | 4,412 | 25.6% | 2.3% |
| Hyde..... | 1,775 | 1,750 | 1.4% | 875 | 49.3% | 812 | 46.4% | 7.8% | 590 | 33.2% | 609 | 34.8% | -3.1% | 38 | 2.1% | 31 | 1.8% | 22.6% | 272 | 15.3% | 298 | 17.0% | -8.7% |
| Iredell..... | 81,230 | 78,038 | 4.1% | 35,387 | 43.6% | 33,187 | 42.5% | 6.6% | 33,623 | 41.4% | 32,937 | 42.2% | 2.1% | 1,747 | 2.2% | 1,616 | 2.1% | 8.1% | 10,473 | 12.9% | 10,298 | 13.2% | 1.7% |
| Jackson.... | 15,089 | 14,658 | 2.9% | 7,323 | 48.5% | 6,925 | 47.2% | 5.7% | 5,813 | 38.5% | 5,768 | 39.4% | 0.8% | 343 | 2.3% | 348 | 2.4% | -1.4% | 1,610 | 10.7% | 1,617 | 11.0% | -0.4% |

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2019 AND 2018-Continued

| County | Filing Status | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------|--|-----------|--------|---------------|-------------|---------------|-------------|--------------|---|---------------|--------------|---------------|--------------|---------------------------|-------------|---------------|-------------|---------------|-------------------|-------------|--------------|---------------|--------------|---------------|-------------|--------------|-------------|--------------|
| | Total Returns Filed [All Filing Statuses] | | | Single | | | | | Married Filing Jointly/ Surviving Spouse | | | | | Married Filing Separately | | | | | Head of Household | | | | | | | | | |
| | | | | Tax year 2019 | | Tax year 2018 | | % | | Tax year 2019 | | Tax year 2018 | | % | | Tax year 2019 | | Tax year 2018 | | % | | Tax year 2019 | | Tax year 2018 | | % | | |
| | Number of Returns | 2019 | 2018 | Return count | % of county | Return count | % of county | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 | Return count | % of county | Return count | % of county | change 19/18 |
| | Johnston | 87,598 | 83,457 | 5.0% | 35,766 | 40.8% | 32,739 | 39.2% | 9.2% | 36,236 | 41.4% | 35,663 | 42.7% | 1.6% | 2,346 | 2.7% | 2,112 | 2.5% | 11.1% | 13,250 | 15.1% | 12,943 | 15.5% | 2.4% | 13,250 | 15.1% | 12,943 | 15.5% |
| Totals..... | 4,947,653 | 4,808,043 | 2.9% | 2,231,835 | 45.1% | 2,113,565 | 44.0% | 5.6% | 1,867,294 | 37.7% | 1,856,951 | 38.6% | 0.6% | 122,937 | 2.5% | 114,161 | 2.4% | 7.7% | 725,587 | 14.7% | 723,366 | 15.0% | 0.3% | 725,587 | 14.7% | 723,366 | 15.0% | 0.3% |

Source: 2019 and 2018 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. Information displayed in this table may differ from alternative statistical summaries for the 2019 and 2018 tax years due to variable audit and edit status and to differences in data extraction dates.

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 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 tax year, but who filed the D-400 form using a North Carolina address. Out-of-state category also includes returns for which county designation is indeterminable.

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2019 AND 2018

| County | Total Net Tax Liability [Combined Filing Statuses] | | | Filing Status | | | | | | | | | | | | | | | | | | | |
|-----------------|--|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|--------|---|-------------------|-------------------|-------------------|--------|---------------------------|-------------------|-------------------|-------------------|--------|-------------------|-------------------|-------------------|-------------------|--------|
| | | | | Single | | | | | Married Filing Jointly/ Surviving Spouse | | | | | Married Filing Separately | | | | | Head of Household | | | | |
| | Tax Year 2019 | Tax Year 2018 | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % | Tax year 2019 | | Tax year 2018 | | % | Tax year 2019 | | Tax year 2018 | | % | Tax year 2019 | | Tax year 2018 | | % |
| | Net Tax [S] | Net Tax [S] | | Net Tax [S] | % of county | Net Tax [S] | % of county | % | Net Tax [S] | % of county | Net Tax [S] | % of county | % | Net Tax [S] | % of county | Net Tax [S] | % of county | % | Net Tax [S] | % of county | Net Tax [S] | % of county | % |
| Alamance..... | 150,691,282 | 151,445,717 | -0.5% | 35,079,293 | 23.3% | 35,729,674 | 23.6% | -1.8% | 100,839,425 | 66.9% | 100,566,911 | 66.4% | 0.3% | 3,254,999 | 2.2% | 3,212,474 | 2.1% | 1.3% | 11,517,565 | 7.6% | 11,936,658 | 7.9% | -3.5% |
| Alexander..... | 27,538,203 | 29,131,196 | -5.5% | 6,340,529 | 23.0% | 6,632,460 | 22.8% | -4.4% | 18,973,302 | 68.9% | 20,269,375 | 69.6% | -6.4% | 491,577 | 1.8% | 443,448 | 1.5% | 10.9% | 1,732,795 | 6.3% | 1,785,913 | 6.1% | -3.0% |
| Alleghany..... | 7,122,349 | 7,385,996 | -3.6% | 1,655,923 | 23.2% | 1,680,084 | 22.7% | -1.4% | 4,952,987 | 69.5% | 5,228,355 | 70.8% | -5.3% | 235,189 | 3.3% | 157,272 | 2.1% | 49.5% | 278,250 | 3.9% | 320,285 | 4.3% | -13.1% |
| Anson..... | 11,078,804 | 11,866,927 | -6.6% | 3,405,944 | 30.7% | 3,422,189 | 28.8% | -0.5% | 5,678,045 | 51.3% | 6,390,483 | 53.9% | -11.1% | 293,963 | 2.7% | 295,547 | 2.5% | -0.5% | 1,700,852 | 15.4% | 1,758,708 | 14.8% | -3.3% |
| Ashe..... | 16,957,455 | 17,865,539 | -5.1% | 3,780,426 | 22.3% | 4,237,164 | 23.7% | -10.8% | 11,855,792 | 69.9% | 12,312,657 | 68.9% | -3.7% | 595,550 | 3.5% | 506,579 | 2.8% | 17.6% | 725,687 | 4.3% | 809,139 | 4.5% | -10.3% |
| Avery..... | 10,558,368 | 10,867,133 | -2.8% | 2,511,660 | 23.8% | 2,668,049 | 24.6% | -5.9% | 7,452,162 | 70.6% | 7,611,554 | 70.0% | -2.1% | 165,797 | 1.6% | 138,202 | 1.3% | 20.0% | 428,749 | 4.1% | 449,328 | 4.1% | -4.6% |
| Beaufort..... | 35,500,195 | 37,119,295 | -4.4% | 7,785,288 | 21.9% | 7,794,501 | 21.0% | -0.1% | 24,461,609 | 68.9% | 25,999,948 | 70.0% | -5.9% | 645,956 | 1.8% | 589,183 | 1.6% | 9.6% | 2,607,342 | 7.3% | 2,735,663 | 7.4% | -4.7% |
| Bertie..... | 8,594,594 | 8,882,099 | -3.2% | 2,233,800 | 26.0% | 2,278,599 | 25.7% | -2.0% | 4,830,144 | 56.2% | 4,989,021 | 56.1% | -3.1% | 223,734 | 2.6% | 251,774 | 2.8% | -11.1% | 1,306,916 | 15.2% | 1,367,705 | 15.4% | -4.4% |
| Bladen..... | 16,429,489 | 17,214,999 | -4.6% | 4,169,525 | 25.4% | 4,277,662 | 24.8% | -2.5% | 9,928,996 | 60.4% | 10,629,904 | 61.7% | -6.6% | 411,334 | 2.5% | 404,969 | 2.4% | 1.6% | 1,919,634 | 11.7% | 1,902,464 | 11.1% | 0.9% |
| Brunswick..... | 132,649,992 | 130,416,075 | 1.7% | 28,250,767 | 21.3% | 28,382,401 | 21.8% | -0.5% | 96,233,301 | 72.5% | 94,397,067 | 72.4% | 1.9% | 2,491,371 | 1.9% | 2,117,676 | 1.6% | 17.6% | 5,674,553 | 4.3% | 5,518,931 | 4.2% | 2.8% |
| Buncombe..... | 309,812,878 | 306,285,476 | 1.2% | 81,544,157 | 26.3% | 81,011,833 | 26.4% | 0.7% | 207,531,032 | 67.0% | 205,447,753 | 67.1% | 1.0% | 5,217,588 | 1.7% | 4,523,472 | 1.5% | 15.3% | 15,520,101 | 5.0% | 15,302,418 | 5.0% | 1.4% |
| Burke..... | 56,302,328 | 57,708,599 | -2.4% | 13,712,948 | 24.4% | 13,868,927 | 24.0% | -1.1% | 37,276,841 | 66.2% | 38,329,791 | 66.4% | -2.7% | 993,924 | 1.7% | 931,428 | 1.6% | 6.7% | 4,318,615 | 7.7% | 4,578,453 | 7.9% | -5.7% |
| Cabarrus..... | 247,435,111 | 244,450,832 | 1.2% | 44,603,414 | 18.0% | 43,745,966 | 17.9% | 2.0% | 181,257,296 | 73.3% | 179,330,201 | 73.4% | 1.1% | 4,124,818 | 1.7% | 3,764,907 | 1.5% | 9.6% | 17,449,583 | 7.1% | 17,609,758 | 7.2% | -0.9% |
| Caldwell..... | 51,399,774 | 53,135,535 | -3.3% | 12,696,913 | 24.7% | 12,895,786 | 24.3% | -1.5% | 33,748,357 | 65.7% | 35,120,316 | 66.1% | -3.9% | 1,162,281 | 2.3% | 1,198,221 | 2.3% | -3.0% | 3,792,223 | 7.4% | 3,921,212 | 7.4% | -3.3% |
| Camden..... | 6,587,251 | 6,426,662 | 2.5% | 1,307,683 | 19.9% | 1,284,995 | 20.0% | 1.8% | 4,773,972 | 72.5% | 4,707,359 | 73.2% | 1.4% | 160,057 | 2.4% | 122,444 | 1.9% | 30.7% | 345,539 | 5.2% | 311,864 | 4.9% | 10.8% |
| Carteret..... | 72,658,871 | 68,788,600 | 5.6% | 15,986,532 | 22.0% | 15,826,381 | 23.0% | 1.0% | 52,576,222 | 72.4% | 48,720,415 | 70.8% | 7.9% | 1,051,451 | 1.4% | 1,066,790 | 1.6% | -1.4% | 3,044,666 | 4.2% | 3,175,014 | 4.6% | -4.1% |
| Caswell..... | 12,163,274 | 12,787,830 | -4.9% | 2,981,635 | 24.5% | 3,074,886 | 24.0% | -3.0% | 7,829,503 | 64.4% | 8,341,811 | 65.2% | -6.1% | 320,722 | 2.6% | 323,485 | 2.5% | -0.9% | 1,031,414 | 8.5% | 1,047,648 | 8.2% | -1.5% |
| Catawba..... | 169,949,413 | 174,108,174 | -2.4% | 37,584,436 | 22.1% | 38,258,799 | 22.0% | -1.8% | 117,959,777 | 69.4% | 121,785,635 | 69.9% | -3.1% | 3,344,705 | 2.0% | 2,917,091 | 1.7% | 14.7% | 11,060,495 | 6.5% | 11,146,649 | 6.4% | -0.8% |
| Chatham..... | 135,888,974 | 123,701,645 | 9.9% | 20,809,908 | 15.3% | 20,374,037 | 16.5% | 2.1% | 108,459,187 | 79.8% | 96,855,268 | 78.3% | 12.0% | 1,642,324 | 1.2% | 1,527,122 | 1.2% | 7.5% | 4,977,555 | 3.7% | 4,945,118 | 4.0% | 0.7% |
| Cherokee..... | 13,458,275 | 13,621,385 | -1.2% | 3,462,112 | 25.7% | 3,315,425 | 24.3% | 4.4% | 9,028,381 | 67.1% | 9,281,940 | 68.1% | -2.7% | 164,954 | 1.2% | 204,425 | 1.5% | -19.3% | 802,828 | 6.0% | 819,595 | 6.0% | -2.0% |
| Chowan..... | 10,339,436 | 10,758,681 | -3.9% | 2,155,436 | 20.8% | 2,104,674 | 19.6% | 2.4% | 7,243,340 | 70.1% | 7,721,328 | 71.8% | -6.2% | 197,275 | 1.9% | 176,569 | 1.6% | 11.7% | 743,385 | 7.2% | 756,110 | 7.0% | -1.7% |
| Clay..... | 6,416,400 | 6,167,155 | 4.0% | 1,318,477 | 20.5% | 1,236,505 | 20.0% | 6.6% | 4,799,344 | 74.8% | 4,630,541 | 75.1% | 3.6% | 109,454 | 1.7% | 95,795 | 1.6% | 14.3% | 189,125 | 2.9% | 204,314 | 3.3% | -7.4% |
| Cleveland..... | 65,322,898 | 69,320,706 | -5.8% | 15,594,808 | 23.9% | 16,374,538 | 23.6% | -4.8% | 42,942,730 | 65.7% | 46,078,531 | 66.5% | -6.8% | 1,183,379 | 1.8% | 1,109,777 | 1.6% | 6.6% | 5,601,981 | 8.6% | 5,757,860 | 8.3% | -2.7% |
| Columbus..... | 27,022,924 | 29,823,919 | -9.4% | 6,600,639 | 24.4% | 6,797,254 | 22.8% | -2.9% | 16,966,142 | 62.8% | 19,500,999 | 65.4% | -13.0% | 514,994 | 1.9% | 505,529 | 1.7% | 1.9% | 2,941,149 | 10.9% | 3,020,137 | 10.1% | -2.6% |
| Craven..... | 79,794,288 | 81,281,639 | -1.8% | 17,727,353 | 22.2% | 17,828,898 | 21.9% | -0.6% | 55,278,524 | 69.3% | 56,257,779 | 69.2% | -1.7% | 1,453,385 | 1.8% | 1,570,114 | 1.9% | -7.4% | 5,335,026 | 6.7% | 5,624,848 | 6.9% | -5.2% |
| Cumberland..... | 194,300,675 | 185,816,668 | 4.6% | 47,554,990 | 24.5% | 47,413,060 | 25.5% | 0.3% | 120,862,424 | 62.2% | 113,008,912 | 60.8% | 6.9% | 5,146,340 | 2.6% | 5,180,655 | 2.8% | -0.7% | 20,736,921 | 10.7% | 20,214,041 | 10.9% | 2.6% |
| Currituck..... | 15,279,170 | 14,891,422 | 2.6% | 3,476,899 | 22.8% | 3,375,482 | 22.7% | 3.0% | 10,627,051 | 69.6% | 10,368,250 | 69.6% | 2.5% | 412,163 | 2.7% | 370,223 | 2.5% | 11.3% | 763,957 | 5.0% | 777,467 | 5.2% | -1.9% |
| Dare..... | 43,887,374 | 42,214,945 | 4.0% | 11,011,860 | 25.1% | 10,569,841 | 25.0% | 4.2% | 29,949,816 | 68.2% | 28,905,190 | 68.5% | 3.6% | 963,447 | 2.2% | 785,765 | 1.9% | 22.6% | 1,962,251 | 4.5% | 1,954,149 | 4.6% | 0.4% |
| Davidson..... | 138,279,561 | 141,606,916 | -2.3% | 30,113,303 | 21.8% | 29,878,722 | 21.1% | 0.8% | 95,961,259 | 69.4% | 99,339,032 | 70.2% | -3.4% | 2,247,748 | 1.6% | 2,327,013 | 1.6% | -3.4% | 9,957,251 | 7.2% | 10,062,149 | 7.1% | -1.0% |
| Davie..... | 50,360,310 | 49,599,390 | 1.5% | 8,221,947 | 16.3% | 8,850,810 | 17.8% | -7.1% | 39,085,554 | 77.6% | 37,742,628 | 76.1% | 3.6% | 633,396 | 1.3% | 679,579 | 1.4% | -6.8% | 2,419,413 | 4.8% | 2,326,373 | 4.7% | 4.0% |
| Duplin..... | 29,399,888 | 30,001,685 | -2.0% | 6,367,868 | 21.7% | 6,668,725 | 22.2% | -4.5% | 19,034,785 | 64.7% | 18,969,172 | 63.2% | 0.3% | 574,289 | 2.0% | 565,694 | 1.9% | 1.5% | 3,422,946 | 11.6% | 3,798,094 | 12.7% | -9.9% |
| Durham..... | 397,839,430 | 394,414,613 | 0.9% | 121,122,988 | 30.4% | 117,189,977 | 29.7% | 3.4% | 241,448,195 | 60.7% | 241,543,200 | 61.2% | 0.0% | 9,996,751 | 2.5% | 9,438,726 | 2.4% | 5.9% | 25,271,496 | 6.4% | 26,242,710 | 6.7% | -3.7% |
| Edgecombe..... | 24,394,747 | 27,055,356 | -9.8% | 6,820,892 | 28.0% | 6,877,005 | 25.4% | -0.8% | 12,992,421 | 53.3% | 15,433,996 | 57.0% | -15.8% | 478,972 | 2.0% | 533,022 | 2.0% | -10.1% | 4,102,462 | 16.8% | 4,211,333 | 15.6% | -2.6% |
| Forsyth..... | 422,535,879 | 436,091,043 | -3.1% | 96,478,655 | 22.8% | 96,533,908 | 22.0% | -0.1% | 290,068,572 | 68.6% | 302,596,670 | 69.4% | -4.1% | 7,915,118 | 1.9% | 7,853,301 | 1.8% | 0.8% | 28,073,534 | 6.6% | 29,107,164 | 6.7% | -3.6% |
| Franklin..... | 53,210,992 | 53,222,066 | 0.0% | 11,268,982 | 21.2% | 11,267,503 | 21.2% | 0.0% | 36,397,642 | 68.4% | 36,582,945 | 68.7% | -0.5% | 1,250,980 | 2.4% | 1,096,148 | 2.1% | 14.1% | 4,293,388 | 8.1% | 4,275,470 | 8.0% | 0.4% |
| Gaston..... | 197,805,640 | 201,840,805 | -2.0% | 46,474,908 | 23.5% | 46,438,494 | 23.0% | 0.1% | 131,674,089 | 66.6% | 135,599,388 | 67.2% | -2.9% | 3,964,635 | 2.0% | 3,649,911 | 1.8% | 8.6% | 15,692,008 | 7.9% | 16,153,012 | 8.0% | -2.9% |
| Gates..... | 4,014,997 | 4,272,494 | -6.0% | 994,042 | 24.8% | 993,302 | 23.2% | 0.1% | 2,611,009 | 65.0% | 2,854,923 | 66.8% | -8.5% | 92,448 | 2.3% | 82,685 | 1.9% | 11.8% | 317,498 | 7.9% | 341,884 | 8.0% | -7.1% |
| Graham..... | 3,852,643 | 4,080,144 | -5.6% | 799,082 | 20.7% | 823,823 | 20.2% | -3.0% | 2,711,305 | 70.4% | 2,935,166 | 71.9% | -7.6% | 54,243 | 1.4% | 41,264 | 1.0% | 31.5% | 288,013 | 7.5% | 279,591 | 6.9% | 2.9% |
| Granville..... | 50,687,056 | 52,318,225 | -3.1% | 11,200,747 | 22.1% | 11,316,145 | 21.6% | -1.0% | 33,332,826 | 65.8% | 35,004,749 | 66.9% | -4.8% | 1,334,612 | 2.6% | 1,219,233 | 2.3% | 9.5% | 4,818,871 | 9.5% | 4,778,098 | 9.1% | 0.9% |
| Greene..... | 10,578,492 | 10,821,692 | -2.2% | 2,404,292 | 22.7% | 2,440,837 | 22.6% | -1.5% | 6,755,106 | 63.9% | 6,920,355 | 63.9% | -2.4% | 242,023 | 2.3% | 257,141 | 2.4% | -5.9% | 1,177,071 | 11.1% | 1,203,359 | 11.1% | -2.2% |
| Guilford..... | 584,913,717 | 604,713,342 | -3.3% | 134,163,278 | 22.9% | 134,601,865 | 22.3% | -0.3% | 397,532,482 | 68.0% | 417,150,330 | 69.0% | -4.7% | 11,725,835 | 2.0% | 12,012,766 | 2.0% | -2.4% | 41,492,122 | 7.1% | 40,948,381 | 6.8% | 1.3% |
| Halifax..... | 26,217,571 | 27,614,142 | -5.1% | 6,770,348 | 25.8% | 6,951,747 | 25.2% | -2.6% | 14,998,998 | 57.2% | 16,073,310 | 58.2% | -6.7% | 619,496 | 2.4% | 646,304 | 2.3% | -4.1% | 3,828,729 | 14.6% | 3,942,781 | 14.3% | -2.9% |
| Harnett..... | 80,713,582 | 80,775,122 | -0.1% | 18,515,178 | 22.9% | 17,664,402 | 21.9% | 4.8% | 53,380,044 | 66.1% | 53,903,704 | 66.7% | -1.0% | 1,973,536 | 2.4% | 1,996,994 | 2.5% | -1.2% | 6,844,824 | 8.5% | 7,210,022 | 8.9% | -5.1% |
| Haywood..... | 48,326,551 | 49,044,523 | -1.5% | 12,229,602 | 25.3% | 12,363,146 | 25.2% | -1.1% | 32,459,278 | 67.2% | 32,991,585 | 67.3% | -1.6% | 886,254 | 1.8% | 947,768 | 1.9% | -6.5% | 2,751,417 | 5.7% | 2,742,024 | 5.6% | 0.3% |
| Henderson..... | 109,516,492 | 113,133,109</ | | | | | | | | | | | | | | | | | | | | | |

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2019 AND 2018-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 2019 | Tax Year 2018 | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % change 19/18 | Tax year 2019 | | Tax year 2018 | | % change 19/18 |
| | Net Tax \$[| Net Tax \$] | | Net Tax \$] | % of county | Net Tax \$] | % of county | % change 19/18 | Net Tax \$] | % of county | Net Tax \$] | % of county | % change 19/18 | Net Tax \$] | % of county | Net Tax \$] | % of county | % change 19/18 | Net Tax \$] | % of county | Net Tax \$] | % of county | % change 19/18 |
| Johnston..... | 198,088,519 | 202,153,031 | -2.0% | 38,566,185 | 19.5% | 39,817,833 | 19.7% | -3.1% | 140,173,376 | 70.8% | 141,457,645 | 70.0% | -0.9% | 4,262,355 | 2.2% | 3,992,473 | 2.0% | 6.8% | 15,086,603 | 7.6% | 16,885,080 | 8.4% | -10.7% |
| Jones..... | 4,810,980 | 4,934,695 | -2.5% | 1,192,284 | 24.8% | 1,212,699 | 24.6% | -1.7% | 3,155,550 | 65.6% | 3,241,209 | 65.7% | -2.6% | 102,942 | 2.1% | 100,640 | 2.0% | 2.3% | 360,204 | 7.5% | 380,147 | 7.7% | -5.2% |
| Lee..... | 47,809,325 | 47,469,559 | 0.7% | 11,170,481 | 23.4% | 11,240,394 | 23.7% | -0.6% | 31,615,093 | 66.1% | 31,170,580 | 65.7% | 1.4% | 1,024,206 | 2.1% | 870,395 | 1.8% | 17.7% | 3,999,545 | 8.4% | 4,188,190 | 8.8% | -4.5% |
| Lenoir..... | 33,886,976 | 35,661,445 | -5.0% | 7,975,670 | 23.5% | 8,144,788 | 22.8% | -2.1% | 21,539,311 | 63.6% | 23,141,141 | 64.9% | -6.9% | 739,235 | 2.2% | 678,999 | 1.9% | 8.9% | 3,632,760 | 10.7% | 3,696,517 | 10.4% | -1.7% |
| Lincoln..... | 92,372,885 | 92,650,149 | -0.3% | 16,392,298 | 17.7% | 16,169,819 | 17.5% | 1.4% | 70,035,838 | 75.8% | 70,646,486 | 76.3% | -0.9% | 1,271,293 | 1.4% | 1,257,020 | 1.4% | 1.1% | 4,673,456 | 5.1% | 4,576,824 | 4.9% | 2.1% |
| Macon..... | 25,543,294 | 26,284,690 | -2.8% | 5,873,518 | 23.0% | 6,390,218 | 24.3% | -8.1% | 18,069,742 | 70.7% | 18,426,782 | 70.1% | -1.9% | 416,583 | 1.6% | 377,551 | 1.4% | 10.3% | 1,183,451 | 4.6% | 1,090,139 | 4.1% | 8.6% |
| Madison..... | 13,899,677 | 13,908,308 | -0.1% | 3,570,240 | 25.7% | 3,505,467 | 25.2% | 1.8% | 9,270,331 | 66.7% | 9,337,647 | 67.1% | -0.7% | 293,472 | 2.1% | 293,773 | 2.1% | -0.1% | 765,634 | 5.5% | 771,421 | 5.5% | -0.8% |
| Martin..... | 12,391,337 | 13,003,265 | -4.7% | 3,298,103 | 26.6% | 3,261,914 | 25.1% | 1.1% | 7,611,460 | 61.4% | 8,075,293 | 62.1% | -5.7% | 217,696 | 1.8% | 248,482 | 1.9% | -12.4% | 1,264,078 | 10.2% | 1,417,576 | 10.9% | -10.8% |
| McDowell..... | 26,570,480 | 28,038,309 | -5.2% | 6,484,991 | 24.4% | 6,432,291 | 22.9% | 0.8% | 17,482,899 | 65.8% | 18,842,617 | 67.2% | -7.2% | 486,677 | 1.8% | 449,107 | 1.6% | 8.4% | 2,115,913 | 8.0% | 2,314,294 | 8.3% | -8.6% |
| Mecklenburg | 1,784,532,958 | 1,795,752,025 | -0.6% | 423,303,062 | 23.7% | 413,392,016 | 23.0% | 2.4% | 1,223,680,506 | 68.6% | 1,249,619,027 | 69.6% | -2.1% | 33,441,216 | 1.9% | 31,120,392 | 1.7% | 7.5% | 104,108,174 | 5.8% | 101,620,590 | 5.7% | 2.4% |
| Mitchell..... | 9,084,603 | 9,465,761 | -4.0% | 2,183,738 | 24.0% | 2,126,060 | 22.5% | 2.7% | 6,312,426 | 69.5% | 6,722,678 | 71.0% | -6.1% | 131,462 | 1.4% | 128,654 | 1.4% | 2.2% | 456,977 | 5.0% | 488,369 | 5.2% | -6.4% |
| Montgomery | 15,506,750 | 16,400,140 | -5.4% | 3,787,420 | 24.4% | 3,735,392 | 22.8% | 1.4% | 9,919,993 | 64.0% | 10,909,979 | 66.5% | -9.1% | 244,465 | 1.6% | 262,062 | 1.6% | -6.7% | 1,554,872 | 10.0% | 1,492,707 | 9.1% | 4.2% |
| Moore..... | 109,230,745 | 111,338,820 | -1.9% | 21,839,013 | 20.0% | 23,462,043 | 21.1% | -6.9% | 80,014,225 | 73.3% | 80,725,500 | 72.5% | -0.9% | 2,128,618 | 1.9% | 2,044,780 | 1.8% | 4.1% | 5,248,889 | 4.8% | 5,106,497 | 4.6% | 2.8% |
| Nash..... | 76,831,615 | 87,811,397 | -12.5% | 18,767,939 | 24.4% | 18,517,546 | 21.1% | 1.4% | 47,679,875 | 62.1% | 58,811,667 | 67.0% | -18.9% | 2,032,973 | 2.6% | 1,919,657 | 2.2% | 5.9% | 8,350,828 | 10.9% | 8,562,527 | 9.8% | -2.5% |
| New Hanover | 299,762,727 | 301,765,236 | -0.7% | 71,269,402 | 23.8% | 71,009,676 | 23.5% | 0.4% | 209,734,465 | 70.0% | 211,032,074 | 69.9% | -0.6% | 5,067,413 | 1.7% | 4,693,578 | 1.6% | 8.0% | 13,691,447 | 4.6% | 15,029,908 | 5.0% | -8.9% |
| Northampton | 8,445,299 | 8,807,507 | -4.1% | 2,481,031 | 29.4% | 2,364,980 | 26.9% | 4.9% | 4,702,834 | 55.7% | 5,053,206 | 57.4% | -6.9% | 195,275 | 2.3% | 230,891 | 2.6% | -15.4% | 1,066,159 | 12.6% | 1,158,430 | 13.2% | -8.0% |
| Onslow..... | 87,581,416 | 86,646,846 | 1.1% | 20,922,627 | 23.9% | 20,169,224 | 23.3% | 3.7% | 57,791,823 | 66.0% | 57,905,886 | 66.8% | -0.2% | 2,433,870 | 2.8% | 2,227,050 | 2.6% | 9.3% | 6,433,096 | 7.3% | 6,344,686 | 7.3% | 1.4% |
| Orange..... | 269,426,355 | 271,211,546 | -0.7% | 46,063,069 | 17.1% | 50,361,674 | 18.6% | -8.5% | 208,099,754 | 77.2% | 205,775,852 | 75.9% | 1.1% | 4,288,934 | 1.6% | 3,887,301 | 1.4% | 10.3% | 10,974,598 | 4.1% | 11,186,719 | 4.1% | -1.9% |
| Pamlico..... | 9,628,428 | 9,888,632 | -2.6% | 2,349,386 | 24.4% | 2,328,399 | 23.5% | 0.9% | 6,621,547 | 68.8% | 6,795,215 | 68.7% | -2.6% | 185,866 | 1.9% | 206,992 | 2.1% | -10.2% | 471,629 | 4.9% | 558,026 | 5.6% | -15.5% |
| Pasquotank... | 20,217,799 | 20,856,972 | -3.1% | 5,497,593 | 27.2% | 5,373,898 | 25.8% | 2.3% | 12,439,296 | 61.5% | 13,218,346 | 63.4% | -5.9% | 530,296 | 2.6% | 476,002 | 2.3% | 11.4% | 1,750,614 | 8.7% | 1,788,726 | 8.6% | -2.1% |
| Pender..... | 56,236,469 | 53,646,162 | 4.8% | 10,177,832 | 18.1% | 9,791,533 | 18.3% | 3.9% | 41,420,592 | 73.7% | 39,481,359 | 73.6% | 4.9% | 1,127,888 | 2.0% | 947,052 | 1.8% | 19.1% | 3,510,157 | 6.2% | 3,426,218 | 6.4% | 2.4% |
| Perquimans... | 7,831,084 | 7,867,166 | -0.5% | 1,664,477 | 21.3% | 1,646,668 | 20.9% | 1.1% | 5,497,293 | 70.2% | 5,533,534 | 70.3% | -0.7% | 209,183 | 2.7% | 199,299 | 2.5% | 5.0% | 460,131 | 5.9% | 487,665 | 6.2% | -5.6% |
| Person..... | 28,316,237 | 29,580,148 | -4.3% | 7,039,133 | 24.9% | 7,286,227 | 24.6% | -3.4% | 17,956,556 | 63.4% | 18,895,254 | 63.9% | -5.0% | 651,918 | 2.3% | 568,499 | 1.9% | 14.7% | 2,668,630 | 9.4% | 2,830,168 | 9.6% | -5.7% |
| Pitt..... | 155,976,089 | 155,188,421 | 0.5% | 34,976,683 | 22.4% | 34,878,160 | 22.5% | 0.3% | 106,509,389 | 68.3% | 105,387,437 | 67.9% | 1.1% | 3,210,935 | 2.1% | 3,423,026 | 2.2% | -6.2% | 11,279,082 | 7.2% | 11,499,798 | 7.4% | -1.9% |
| Polk..... | 15,678,797 | 16,010,429 | -2.1% | 3,977,387 | 25.4% | 4,087,790 | 25.5% | -2.7% | 10,844,082 | 69.2% | 11,157,581 | 69.7% | -2.8% | 178,467 | 1.1% | 146,470 | 0.9% | 21.8% | 678,861 | 4.3% | 618,588 | 3.9% | 9.7% |
| Randolph..... | 106,612,773 | 110,655,106 | -3.7% | 25,182,652 | 23.6% | 25,165,702 | 22.7% | 0.1% | 71,821,322 | 67.4% | 75,592,278 | 68.3% | -5.0% | 1,704,034 | 1.6% | 1,836,133 | 1.7% | -7.2% | 7,904,765 | 7.4% | 8,060,993 | 7.3% | -1.9% |
| Richmond..... | 22,538,479 | 23,583,063 | -4.4% | 5,803,724 | 25.8% | 5,918,289 | 25.1% | -1.9% | 13,180,475 | 58.5% | 14,005,661 | 59.4% | -5.9% | 631,826 | 2.8% | 552,782 | 2.3% | 14.3% | 2,922,454 | 13.0% | 3,106,331 | 13.2% | -5.9% |
| Robeson..... | 52,631,249 | 54,077,749 | -2.7% | 13,956,407 | 26.5% | 13,930,502 | 25.8% | 0.2% | 28,740,884 | 54.6% | 29,991,913 | 55.5% | -4.2% | 1,180,442 | 2.2% | 1,190,610 | 2.2% | -0.9% | 8,753,516 | 16.6% | 8,964,724 | 16.6% | -2.4% |
| Rockingham... | 61,813,884 | 65,073,476 | -5.0% | 14,606,737 | 23.6% | 15,099,684 | 23.2% | -3.3% | 41,010,137 | 66.3% | 43,568,421 | 67.0% | -5.9% | 1,233,675 | 2.0% | 1,166,248 | 1.8% | 5.8% | 4,963,335 | 8.0% | 5,239,123 | 8.1% | -5.3% |
| Rowan..... | 112,779,342 | 113,183,072 | -0.4% | 27,041,505 | 24.0% | 26,980,707 | 23.8% | 0.2% | 74,636,270 | 66.2% | 75,280,190 | 66.5% | -0.9% | 1,958,803 | 1.7% | 1,875,740 | 1.7% | 4.4% | 9,142,764 | 8.1% | 9,046,435 | 8.0% | 1.1% |
| Rutherford... | 37,856,953 | 38,856,566 | -2.6% | 8,597,917 | 22.7% | 8,976,765 | 23.1% | -4.2% | 25,821,019 | 68.2% | 26,481,453 | 68.2% | -2.5% | 675,074 | 1.8% | 619,147 | 1.6% | 9.0% | 2,762,943 | 7.3% | 2,779,201 | 7.2% | -0.6% |
| Sampson..... | 38,135,961 | 39,967,525 | -4.6% | 7,711,454 | 20.2% | 7,504,646 | 18.8% | 2.8% | 24,885,084 | 65.3% | 26,844,498 | 67.2% | -7.3% | 928,360 | 2.4% | 848,079 | 2.1% | 9.5% | 4,611,063 | 12.1% | 4,770,302 | 11.9% | -3.3% |
| Scotland..... | 16,870,259 | 17,213,334 | -2.0% | 3,914,993 | 23.2% | 4,200,267 | 24.4% | -6.8% | 9,981,686 | 59.2% | 10,104,892 | 58.7% | -1.2% | 289,093 | 1.7% | 323,780 | 1.9% | -10.7% | 2,684,487 | 15.9% | 2,584,395 | 15.0% | 3.9% |
| Stanly..... | 51,365,786 | 52,605,199 | -2.4% | 11,925,112 | 23.2% | 10,973,439 | 20.9% | 8.7% | 35,273,405 | 68.7% | 37,508,610 | 71.3% | -6.0% | 851,126 | 1.7% | 743,119 | 1.4% | 14.5% | 3,316,143 | 6.5% | 3,380,031 | 6.4% | -1.9% |
| Stokes..... | 35,368,926 | 37,107,445 | -4.7% | 8,013,653 | 22.7% | 8,253,596 | 22.2% | -2.9% | 24,563,440 | 69.4% | 25,959,157 | 70.0% | -5.4% | 586,917 | 1.7% | 619,936 | 1.7% | -5.3% | 2,204,916 | 6.2% | 2,274,756 | 6.1% | -3.1% |
| Surry..... | 48,152,093 | 50,042,218 | -3.8% | 10,748,296 | 22.3% | 11,092,325 | 22.2% | -3.1% | 33,547,707 | 69.7% | 35,243,154 | 70.4% | -4.8% | 928,347 | 1.9% | 892,866 | 1.8% | 4.0% | 2,927,743 | 6.1% | 2,813,933 | 5.6% | 4.0% |
| Swain..... | 6,339,963 | 6,491,949 | -2.3% | 1,690,628 | 26.7% | 1,711,366 | 26.4% | -1.2% | 3,956,421 | 62.4% | 4,100,830 | 63.2% | -3.5% | 141,332 | 2.2% | 156,218 | 2.4% | -9.5% | 551,582 | 8.7% | 523,505 | 8.1% | 5.4% |
| Transylvania | 30,045,840 | 27,950,689 | 7.5% | 7,873,577 | 26.2% | 6,519,970 | 23.3% | 20.8% | 20,716,055 | 68.9% | 20,048,274 | 71.7% | -3.3% | 413,606 | 1.4% | 384,636 | 1.4% | 7.5% | 1,042,602 | 3.5% | 997,809 | 3.6% | 4.5% |
| Tyrrell..... | 1,686,073 | 1,756,238 | -4.0% | 428,696 | 25.4% | 457,785 | 26.1% | -6.4% | 995,807 | 59.1% | 1,020,488 | 58.1% | -2.4% | 64,348 | 3.8% | 72,969 | 4.2% | -11.8% | 197,222 | 11.7% | 204,996 | 11.7% | -3.8% |
| Union..... | 346,509,743 | 346,596,868 | 0.0% | 40,645,910 | 11.7% | 40,545,357 | 11.7% | 0.2% | 284,115,734 | 82.0% | 285,118,319 | 82.3% | -0.4% | 4,741,013 | 1.4% | 4,000,490 | 1.2% | 18.5% | 17,007,086 | 4.9% | 16,932,702 | 4.9% | 0.4% |
| Vance..... | 24,840,730 | 25,358,923 | -2.0% | 6,444,195 | 25.9% | 6,547,339 | 25.8% | -1.6% | 12,558,068 | 50.6% | 14,697,172 | 58.0% | -14.6% | 2,579,369 | 10.4% | 650,917 | 2.6% | 296.3% | 3,259,098 | 13.1% | 3,463,495 | 13.7% | -5.9% |
| Wake..... | 1,946,005,575 | 1,928,227,175 | 0.9% | 381,578,264 | 19.6% | 389,879,519 | 20.2% | -2.1% | 1,432,771,129 | 73.6% | 1,406,312,117 | 72.9% | 1.9% | 31,355,869 | 1.6% | 28,279,582 | 1.5% | 10.9% | 100,300,313 | 5.2% | 103,755,957 | 5.4% | -3.3% |
| Warren..... | 7,738,382 | 7,737,457 | 0.0% | 2,101,248 | 27.2% | 2,068,994 | 26.7% | 1.6% | 4,256,396 | 55.0% | 4,298,630 | 55.6% | -1.0% | 176,591 | 2.3% | 160,459 | 2.1% | 10.1% | 1,204,147 | 15.6% | 1,209,374 | 15.6% | -0.4% |
| Washington... | 5,868,444 | 6,215,341 | -5.6% | 1,643,217 | 28.0% | 1,708,582 | 27.5% | -3.8% | 3,396,791 | 57.9% | 3,658,689 | 58.9% | -7.2% | 144,759 | 2.5% | 122,135 | 2.0% | 18.5% | 683,677 | 11.7% | 725,935 | 11.7% | -5.8% |
| Watauga..... | 45,185,899 | 44,229,686 | 2.2% | 10,215,112 | 22.6% | 9,671,4 | | | | | | | | | | | | | | | | | |

Source: 2019 and 2018 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. Information displayed in this table may differ from alternative statistical summaries for the 2019 and 2018 tax years due to variable audit and edit status and to differences in data extraction dates.

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 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 tax year, but who filed the D-400 form using a North Carolina address.

TABLE C5. TAX YEAR 2019 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and CHILD DEDUCTION CLAIMED BY COUNTY

| County | 2019 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 | | S0 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 | Quali- fying Child Count | Deduction Claimed Amount [\$] | | |
| | | | | Total Filed | as a % of County Returns | Return Count [†] | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Alamance | 168,761 | 73,532 | 15,781 | 21.5% | 4,796 | 156,090,208 | 32,546 | 3,470 | 34,029,212 | 9,807 | 4,179 | 13,972,646 | 3,344 | 4,260 | 44,078,116 | 10,347 | 4,249 | 77,469,587 | 18,232 | 1,903 | 34,542,505 | 18,152 | 17,599 | 28,660 | 55,023,500 | | | |
| Alexander | 38,364 | 15,904 | 3,586 | 22.5% | 752 | 20,771,376 | 27,622 | 531 | 4,949,934 | 9,322 | 685 | 4,949,934 | 2,897 | 701 | 6,402,825 | 9,134 | 665 | 9,851,463 | 14,814 | 297 | 4,517,088 | 15,209 | 3,611 | 5,984 | 11,244,000 | | | |
| Allegany | 11,494 | 4,470 | 1,434 | 32.1% | 218 | 7,186,631 | 32,966 | 153 | 1,495,389 | 9,774 | 197 | 571,843 | 2,903 | 200 | 1,910,460 | 9,552 | 187 | 3,507,151 | 18,755 | 107 | 1,769,020 | 16,933 | 939 | 1,522 | 3,136,000 | | | |
| Anson | 23,944 | 9,220 | 2,548 | 27.6% | 407 | 9,904,254 | 24,335 | 276 | 1,769,399 | 6,411 | 343 | 838,536 | 2,445 | 359 | 2,512,493 | 6,999 | 374 | 4,214,155 | 11,268 | 227 | 3,177,606 | 13,588 | 2,541 | 3,983 | 8,267,500 | | | |
| Ashe | 27,797 | 10,751 | 2,960 | 27.5% | 558 | 15,032,278 | 26,940 | 393 | 4,173,145 | 10,619 | 498 | 1,325,393 | 2,661 | 518 | 5,061,868 | 9,772 | 477 | 5,291,452 | 11,093 | 266 | 4,678,958 | 17,590 | 2,098 | 3,499 | 6,779,000 | | | |
| Avery | 18,128 | 6,396 | 1,805 | 28.2% | 383 | 11,137,980 | 29,081 | 273 | 2,989,694 | 10,951 | 325 | 1,004,324 | 3,090 | 350 | 3,551,866 | 10,148 | 335 | 4,224,088 | 12,609 | 187 | 3,362,026 | 17,979 | 1,251 | 2,093 | 4,169,000 | | | |
| Beaufort | 47,436 | 20,565 | 5,741 | 27.9% | 1,230 | 31,241,464 | 25,400 | 828 | 7,855,966 | 9,488 | 1,049 | 3,275,257 | 3,122 | 1,083 | 10,203,650 | 9,422 | 1,109 | 12,589,380 | 11,352 | 605 | 8,448,434 | 13,964 | 4,688 | 7,419 | 14,979,500 | | | |
| Bertie | 19,630 | 7,233 | 2,188 | 30.3% | 320 | 7,880,457 | 24,626 | 189 | 1,465,080 | 7,752 | 238 | 602,694 | 2,532 | 253 | 1,933,279 | 7,641 | 296 | 3,318,322 | 11,211 | 191 | 2,628,856 | 13,764 | 1,958 | 2,882 | 6,096,500 | | | |
| Bladen | 34,475 | 12,047 | 3,441 | 28.6% | 655 | 17,462,409 | 26,660 | 419 | 3,589,789 | 8,568 | 537 | 1,725,099 | 3,252 | 572 | 4,926,056 | 8,612 | 599 | 7,726,060 | 12,898 | 357 | 4,810,293 | 13,474 | 3,323 | 5,275 | 10,854,000 | | | |
| Brunswick | 143,169 | 62,783 | 14,640 | 23.3% | 6,191 | 160,506,477 | 25,926 | 5,029 | 57,035,886 | 11,341 | 5,765 | 20,337,252 | 3,528 | 5,868 | 69,980,865 | 11,926 | 5,475 | 49,433,409 | 9,029 | 2,877 | 41,092,203 | 14,283 | 9,477 | 15,279 | 29,227,000 | | | |
| Buncombe | 262,659 | 124,156 | 25,581 | 20.6% | 11,771 | 365,101,163 | 31,017 | 8,491 | 105,971,755 | 12,480 | 10,331 | 42,715,268 | 4,135 | 10,523 | 127,923,168 | 12,157 | 10,098 | 152,026,170 | 15,055 | 4,569 | 85,151,825 | 18,367 | 20,557 | 32,847 | 61,962,500 | | | |
| Burke | 91,660 | 35,363 | 8,789 | 24.9% | 1,633 | 47,032,022 | 28,801 | 1,066 | 10,391,813 | 9,748 | 1,447 | 5,073,159 | 3,506 | 1,469 | 13,878,820 | 9,448 | 1,442 | 19,248,597 | 13,349 | 709 | 13,904,605 | 19,612 | 8,152 | 13,326 | 25,986,500 | | | |
| Cabarrus | 213,290 | 95,078 | 18,886 | 19.9% | 9,029 | 241,288,840 | 26,724 | 7,644 | 84,320,501 | 11,031 | 8,368 | 31,369,073 | 3,749 | 8,534 | 105,743,010 | 12,391 | 8,236 | 99,706,003 | 12,106 | 2,454 | 35,839,827 | 14,605 | 21,715 | 36,283 | 64,706,000 | | | |
| Caldwell | 83,811 | 32,840 | 8,150 | 24.8% | 1,245 | 34,646,669 | 27,829 | 826 | 7,692,364 | 9,313 | 1,104 | 3,393,892 | 3,074 | 1,122 | 10,322,667 | 9,120 | 1,093 | 15,535,602 | 14,214 | 571 | 8,878,400 | 15,549 | 7,944 | 12,766 | 25,281,500 | | | |
| Camden | 10,559 | 4,452 | 1,422 | 31.9% | 317 | 7,750,378 | 24,449 | 264 | 3,041,479 | 11,521 | 296 | 792,161 | 2,676 | 304 | 3,606,211 | 11,863 | 263 | 2,085,439 | 7,929 | 109 | 2,058,728 | 18,887 | 948 | 1,572 | 2,490,500 | | | |
| Carteret | 70,986 | 30,803 | 8,289 | 26.9% | 2,542 | 83,350,118 | 32,789 | 1,925 | 24,298,869 | 12,623 | 2,298 | 7,156,840 | 3,114 | 2,353 | 27,299,051 | 11,602 | 2,173 | 39,601,360 | 18,224 | 998 | 16,449,707 | 16,483 | 4,916 | 7,778 | 14,562,000 | | | |
| Caswell | 23,443 | 9,076 | 2,595 | 28.6% | 428 | 11,045,845 | 25,808 | 289 | 2,483,196 | 8,592 | 364 | 923,527 | 2,537 | 377 | 3,154,697 | 8,368 | 372 | 4,612,718 | 12,400 | 206 | 3,278,430 | 15,915 | 2,077 | 3,360 | 6,632,500 | | | |
| Catawba | 159,621 | 75,917 | 16,420 | 21.6% | 5,014 | 144,190,720 | 28,758 | 3,670 | 41,624,951 | 11,342 | 4,531 | 17,324,932 | 3,824 | 4,633 | 51,613,722 | 11,140 | 4,486 | 64,715,888 | 14,426 | 1,711 | 27,861,110 | 16,284 | 16,642 | 27,435 | 52,280,500 | | | |
| Chatham | 75,705 | 33,565 | 6,467 | 19.3% | 5,257 | 164,659,079 | 31,322 | 3,973 | 55,790,111 | 14,042 | 4,666 | 21,608,679 | 4,631 | 4,731 | 65,145,216 | 13,770 | 4,711 | 63,692,333 | 13,520 | 1,687 | 35,821,530 | 13,234 | 5,346 | 8,927 | 16,408,500 | | | |
| Cherokee | 29,392 | 11,250 | 3,588 | 31.9% | 462 | 13,586,220 | 29,407 | 328 | 2,926,137 | 8,921 | 415 | 972,115 | 2,462 | 427 | 3,637,561 | 8,519 | 398 | 6,608,114 | 16,603 | 248 | 3,340,545 | 13,270 | 2,231 | 3,726 | 7,585,500 | | | |
| Chowan | 14,141 | 6,081 | 1,829 | 30.1% | 429 | 13,950,913 | 32,520 | 296 | 3,074,760 | 10,388 | 382 | 1,372,324 | 3,592 | 386 | 4,034,648 | 10,452 | 389 | 7,247,734 | 18,632 | 190 | 2,668,531 | 14,445 | 1,366 | 2,132 | 4,276,000 | | | |
| Clay | 11,650 | 4,546 | 1,561 | 34.3% | 326 | 8,261,639 | 25,342 | 235 | 2,545,301 | 10,321 | 295 | 726,417 | 2,462 | 305 | 3,004,333 | 9,850 | 296 | 3,330,778 | 11,253 | 140 | 1,926,528 | 10,848 | 1,844 | 1,412 | 2,893,000 | | | |
| Cleveland | 100,071 | 42,261 | 10,930 | 25.9% | 2,063 | 55,444,190 | 26,876 | 1,336 | 11,297,806 | 8,456 | 1,802 | 5,188,402 | 2,879 | 1,849 | 15,519,846 | 8,394 | 1,841 | 24,266,010 | 13,181 | 922 | 15,658,334 | 16,983 | 10,756 | 19,669 | 35,850,500 | | | |
| Columbus | 56,247 | 20,224 | 6,056 | 29.9% | 937 | 22,809,863 | 24,344 | 552 | 4,187,096 | 7,585 | 781 | 2,428,471 | 3,109 | 810 | 6,271,202 | 7,742 | 846 | 9,773,720 | 11,198 | 514 | 7,604,941 | 13,745 | 5,743 | 9,104 | 19,045,500 | | | |
| Craven | 102,989 | 41,880 | 11,313 | 27.0% | 2,076 | 74,214,156 | 27,426 | 1,980 | 20,515,355 | 10,361 | 2,417 | 7,693,706 | 3,683 | 2,467 | 25,145,089 | 10,193 | 2,417 | 29,966,458 | 12,398 | 1,146 | 19,102,609 | 16,669 | 9,099 | 15,067 | 29,137,500 | | | |
| Cumberland | 332,392 | 122,891 | 37,392 | 30.4% | 7,706 | 203,341,276 | 25,983 | 6,084 | 54,420,814 | 9,945 | 6,892 | 25,385,774 | 3,883 | 7,106 | 72,892,435 | 10,258 | 7,083 | 93,860,229 | 13,251 | 2,571 | 36,588,612 | 13,241 | 33,869 | 55,145 | 113,960,500 | | | |
| Currituck | 27,677 | 11,602 | 3,764 | 32.4% | 1,026 | 23,237,052 | 22,648 | 924 | 12,106,976 | 13,103 | 957 | 2,359,629 | 2,466 | 975 | 13,178,717 | 13,517 | 840 | 5,257,523 | 6,259 | 332 | 4,800,812 | 14,460 | 2,202 | 3,665 | 6,316,500 | | | |
| Dare | 37,599 | 19,231 | 4,383 | 22.8% | 1,006 | 52,926,375 | 25,131 | 1,745 | 22,174,437 | 12,707 | 1,978 | 7,221,682 | 3,651 | 2,003 | 26,010,823 | 12,986 | 1,752 | 16,239,408 | 9,269 | 807 | 10,676,144 | 13,229 | 3,037 | 4,884 | 8,997,000 | | | |
| Davidson | 169,208 | 72,080 | 16,273 | 22.6% | 3,674 | 103,786,788 | 28,249 | 2,603 | 25,971,270 | 9,977 | 3,249 | 9,361,231 | 3,881 | 3,323 | 32,461,202 | 9,769 | 3,219 | 43,852,634 | 13,623 | 1,439 | 27,472,952 | 19,092 | 17,112 | 28,035 | 53,620,000 | | | |
| Dave | 43,227 | 18,837 | 3,995 | 21.2% | 1,715 | 49,180,509 | 28,677 | 1,229 | 13,769,485 | 11,204 | 1,576 | 5,423,130 | 3,241 | 1,606 | 17,267,547 | 10,752 | 1,548 | 20,298,005 | 13,112 | 640 | 11,614,957 | 18,148 | 3,766 | 6,318 | 11,565,500 | | | |
| Duplin | 60,048 | 20,417 | 5,847 | 28.6% | 727 | 20,339,747 | 27,978 | 428 | 3,796,337 | 8,870 | 585 | 1,550,410 | 2,650 | 615 | 4,962,537 | 8,069 | 644 | 9,925,206 | 15,412 | 361 | 5,452,004 | 15,103 | 6,305 | 10,553 | 21,844,000 | | | |
| Durham | 316,934 | 142,547 | 26,591 | 18.7% | 17,102 | 485,784,664 | 28,405 | 13,497 | 137,601,629 | 10,195 | 15,248 | 68,112,432 | 4,467 | 15,538 | 186,743,753 | 12,019 | 14,975 | 205,654,485 | 13,733 | 5,007 | 93,386,426 | 18,651 | 25,638 | 40,836 | 79,292,500 | | | |
| Edgecombe | 52,394 | 19,419 | 5,757 | 29.6% | 856 | 25,225,698 | 29,469 | 553 | 3,889,671 | 7,034 | 707 | 1,954,279 | 2,764 | 735 | 5,425,579 | 7,382 | 769 | 11,852,443 | 15,413 | 493 | 7,947,676 | 16,121 | 5,726 | 8,880 | 19,240,500 | | | |
| Forsyth | 378,469 | 165,983 | 35,976 | 21.7% | 14,320 | 460,283,103 | 32,143 | 10,376 | 109,230,459 | 10,527 | 12,648 | 54,787,285 | 4,332 | 12,934 | 143,638,883 | 11,106 | 12,957 | 217,952,111 | 16,821 | 4,829 | 98,692,109 | 20,437 | 36,173 | 59,192 | 116,291,500 | | | |
| Franklin | 70,157 | 26,695 | 5,891 | 22.1% | 1,933 | 47,066,981 | 24,349 | 1,587 | 16,426,113 | 10,350 | 1,765 | 6,006,615 | 3,173 | 1,808 | 20,450,863 | 11,311 | 1,643 | 16,558,647 | 10,078 | 707 | 10,057,471 | 14,226 | 6,502 | 10,986 | 20,134,000 | | | |
| Gaston | 222,704 | 97,086 | 21,089 | 21.7% | 7,153 | 187,165,165 | 26,166 | 5,510 | 54,536,724 | 9,898 | 6,432 | 26,265,794 | 4,084 | 6,554 | 74,102,411 | 11,306 | 6,473 | 77,030,457 | 11,900 | 2,243 | 36,032,297 | 16,064 | 22,954 | 37,161 | 71,131,000 | | | |
| Gates | 11,954 | 4,158 | 1,660 | 39.9% | 267 | 6,419,767 | 24,044 | 178 | 1,438,409 | 8,081 | 217 | 529,823 | 2,442 | 223 | 1,921,372 | 8,616 | 233 | 2,135,663 | 9,166 | 143 | 2,362,732 | 16,523 | 949 | 1,588 | 2,966,000 | | | |
| Graham | 8,679 | 3,145 | 1,095 | 34.8% | 95 | 2,713,504 | 28,563 | 65 | 629,008 | 9,677 | 84 | 275,364 | 3,278 | 87 | 841,424 | 9,672 | 81 | 1,074,821 | 13,269 | 45 | 797,259 | 17,717 | 820 | 1,379 | 2,677,000 | | | |
| Granville | 61,081 | 24,816 | 5,431 | 21.9% | 1,955 | 48,230,411 | 24,670 | 1,506 | 14,589,491 | 9,688 | 1,715 | 5,411,691 | 3,156 | 1,742 | 18,714,648 | 10,743 | 1,708 | 17,278,620 | 10,11 | | | | | | | | | |

TABLE C5. TAX YEAR 2019 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and CHILD DEDUCTION CLAIMED BY COUNTY-Continued

| County | 2019 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] | | | | | | | |
|------------------|-----------------|--------------------------------------|-------------|---|---------------|---------------|-----------------------------------|--------------|--------------|----------------------------|--------------|--------------|--|--------------|--------------|---|--------------|--------------|--|--------------|--------------|--------------|------------------------|-------------------------------|-------------|--|
| | | S0 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 [\$] | | |
| | | Total | Total Filed | as a % of County Returns | Return Count† | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | Avg [\$] | Return Count | Claimed [\$] | | | | Avg [\$] | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mitchell..... | 15,146 | 5,954 | 1,510 | 25.4% | 213 | 6,359,735 | 29,858 | 136 | 1,088,144 | 8,001 | 194 | 518,014 | 2,670 | 198 | 1,571,485 | 7,937 | 185 | 3,025,062 | 16,352 | 102 | 1,763,188 | 17,286 | 1,308 | 2,133 | 4,059,500 | |
| Montgomery..... | 27,724 | 9,748 | 2,572 | 26.4% | 386 | 11,393,225 | 29,516 | 262 | 3,130,068 | 11,947 | 349 | 1,366,143 | 3,914 | 355 | 3,870,374 | 10,902 | 350 | 4,896,101 | 13,989 | 163 | 2,626,750 | 16,115 | 2,685 | 4,506 | 9,275,500 | |
| Moore..... | 101,219 | 41,895 | 9,938 | 23.7% | 4,666 | 141,967,160 | 30,426 | 3,448 | 42,063,714 | 12,199 | 4,197 | 17,303,596 | 4,123 | 4,256 | 51,681,681 | 12,143 | 4,087 | 53,959,928 | 13,203 | 1,831 | 36,325,551 | 19,839 | 7,739 | 13,079 | 24,176,500 | |
| Nash..... | 96,089 | 40,986 | 10,124 | 24.7% | 2,779 | 77,025,437 | 27,717 | 1,930 | 15,824,319 | 8,199 | 2,365 | 6,658,500 | 2,825 | 2,442 | 21,113,506 | 8,646 | 2,523 | 37,583,681 | 14,896 | 1,229 | 18,328,280 | 15,913 | 10,176 | 16,283 | 32,523,000 | |
| New Hanover..... | 233,062 | 102,395 | 21,752 | 21.2% | 10,619 | 290,713,050 | 27,377 | 8,393 | 110,255,489 | 13,137 | 9,596 | 39,312,513 | 4,097 | 9,803 | 126,295,127 | 12,883 | 9,039 | 103,950,611 | 11,500 | 3,643 | 60,467,312 | 16,598 | 15,605 | 24,711 | 45,849,500 | |
| Northampton..... | 20,318 | 7,058 | 2,225 | 31.5% | 413 | 10,627,301 | 25,732 | 247 | 2,247,285 | 9,098 | 338 | 1,088,469 | 3,220 | 350 | 3,026,770 | 8,648 | 363 | 3,618,357 | 9,968 | 242 | 3,982,174 | 16,455 | 1,753 | 2,702 | 5,695,500 | |
| Onslow..... | 207,252 | 64,037 | 19,425 | 30.3% | 2,572 | 64,822,437 | 25,203 | 2,015 | 19,983,930 | 9,918 | 2,287 | 7,066,332 | 3,090 | 2,349 | 24,949,993 | 10,622 | 2,175 | 25,414,445 | 11,685 | 952 | 14,457,999 | 15,187 | 17,233 | 29,427 | 58,028,500 | |
| Orange..... | 146,521 | 59,257 | 11,044 | 18.6% | 9,228 | 314,006,790 | 34,028 | 7,155 | 95,503,045 | 13,348 | 8,423 | 55,817,056 | 6,277 | 8,549 | 125,516,063 | 14,682 | 8,252 | 144,328,816 | 17,490 | 2,169 | 44,161,911 | 20,360 | 7,869 | 12,795 | 23,140,000 | |
| Pamlico..... | 13,286 | 5,188 | 1,401 | 27.0% | 326 | 8,532,802 | 26,174 | 229 | 2,666,481 | 11,644 | 295 | 904,276 | 3,065 | 304 | 3,158,639 | 10,390 | 280 | 2,996,926 | 10,703 | 142 | 2,377,227 | 16,741 | 986 | 1,521 | 3,052,000 | |
| Pasquotank..... | 39,953 | 16,363 | 5,450 | 33.3% | 954 | 24,671,826 | 25,861 | 724 | 6,854,432 | 9,467 | 845 | 2,632,511 | 3,115 | 864 | 8,826,256 | 10,216 | 838 | 9,662,395 | 11,530 | 367 | 6,183,175 | 16,848 | 4,101 | 6,645 | 13,282,000 | |
| Pender..... | 63,153 | 25,244 | 6,076 | 24.1% | 1,918 | 47,696,687 | 24,868 | 1,559 | 18,793,923 | 12,055 | 1,748 | 6,162,101 | 3,525 | 1,799 | 22,257,280 | 12,372 | 1,639 | 14,411,944 | 8,793 | 722 | 11,027,463 | 15,273 | 5,657 | 9,419 | 17,286,000 | |
| Perquimans..... | 13,740 | 5,294 | 1,591 | 30.1% | 368 | 9,454,459 | 25,691 | 275 | 3,061,130 | 11,131 | 332 | 937,275 | 2,823 | 337 | 3,584,945 | 10,638 | 329 | 3,438,003 | 10,450 | 169 | 2,431,511 | 14,388 | 1,128 | 1,866 | 3,510,500 | |
| Person..... | 40,315 | 16,645 | 4,084 | 24.5% | 860 | 21,767,191 | 25,311 | 623 | 5,959,658 | 9,566 | 746 | 2,056,028 | 2,756 | 768 | 7,360,567 | 9,584 | 738 | 7,709,937 | 10,447 | 403 | 6,696,687 | 16,617 | 3,841 | 6,130 | 11,633,000 | |
| Pitt..... | 181,301 | 69,641 | 17,245 | 24.8% | 4,918 | 156,380,785 | 31,798 | 3,626 | 35,637,148 | 9,828 | 4,245 | 15,214,932 | 3,584 | 4,353 | 45,945,276 | 10,555 | 4,473 | 78,947,118 | 17,650 | 1,755 | 31,488,391 | 17,942 | 16,778 | 26,583 | 52,503,000 | |
| Polk..... | 21,784 | 8,383 | 2,198 | 26.2% | 920 | 29,053,865 | 31,580 | 525 | 6,063,359 | 11,549 | 695 | 2,439,010 | 3,509 | 711 | 7,481,991 | 10,523 | 814 | 10,507,857 | 12,909 | 516 | 11,064,017 | 21,442 | 1,364 | 2,339 | 4,490,500 | |
| Randolph..... | 144,589 | 62,032 | 14,614 | 23.6% | 2,404 | 64,555,878 | 26,854 | 1,686 | 15,059,478 | 8,932 | 2,161 | 6,796,742 | 3,145 | 2,207 | 20,263,399 | 9,181 | 2,136 | 28,247,970 | 13,225 | 917 | 16,044,509 | 17,497 | 15,534 | 25,780 | 50,007,000 | |
| Richmond..... | 45,118 | 18,181 | 5,514 | 30.3% | 605 | 15,031,343 | 24,845 | 370 | 2,929,446 | 7,917 | 514 | 1,610,288 | 3,133 | 525 | 4,234,231 | 8,065 | 557 | 6,523,442 | 14,585 | 293 | 4,273,442 | 14,585 | 5,368 | 8,515 | 17,933,000 | |
| Robeson..... | 131,315 | 44,820 | 14,000 | 31.2% | 1,860 | 48,577,660 | 26,117 | 1,222 | 9,091,145 | 7,440 | 1,446 | 4,133,246 | 2,858 | 1,605 | 12,438,771 | 7,750 | 1,711 | 21,365,469 | 12,487 | 981 | 14,773,420 | 15,060 | 15,167 | 24,354 | 52,333,000 | |
| Rockingham..... | 91,868 | 38,493 | 9,537 | 24.8% | 1,604 | 42,182,846 | 26,299 | 1,074 | 9,473,931 | 8,821 | 1,406 | 3,973,163 | 3,242 | 1,444 | 12,493,468 | 8,652 | 1,414 | 16,849,529 | 11,916 | 716 | 12,839,849 | 17,963 | 8,941 | 14,378 | 28,500,000 | |
| Rowan..... | 142,753 | 61,490 | 14,765 | 24.0% | 3,471 | 98,578,382 | 28,401 | 2,470 | 23,550,475 | 9,535 | 3,125 | 10,444,703 | 3,826 | 3,185 | 31,326,619 | 9,836 | 3,107 | 45,217,901 | 14,554 | 1,379 | 22,033,862 | 15,978 | 14,890 | 24,610 | 47,985,500 | |
| Rutherford..... | 68,845 | 26,035 | 6,924 | 26.6% | 1,154 | 30,046,165 | 26,037 | 792 | 7,596,101 | 9,591 | 1,027 | 3,277,698 | 3,192 | 1,055 | 10,122,477 | 9,595 | 1,029 | 12,505,177 | 12,153 | 478 | 7,418,511 | 15,520 | 6,220 | 10,296 | 20,445,500 | |
| Sampson..... | 63,991 | 24,888 | 6,972 | 28.0% | 1,033 | 28,090,971 | 27,194 | 682 | 5,294,013 | 7,762 | 904 | 3,068,700 | 3,395 | 926 | 7,162,115 | 8,436 | 933 | 14,086,623 | 15,098 | 452 | 6,192,233 | 13,700 | 7,356 | 12,270 | 25,129,000 | |
| Scotland..... | 35,767 | 13,404 | 4,204 | 31.4% | 749 | 21,027,445 | 28,074 | 425 | 2,882,465 | 6,782 | 582 | 1,727,925 | 2,969 | 601 | 4,365,969 | 7,265 | 688 | 8,194,003 | 11,910 | 448 | 8,467,473 | 18,901 | 4,135 | 6,671 | 14,313,000 | |
| Stanolux..... | 64,132 | 26,292 | 5,990 | 22.8% | 1,464 | 40,936,331 | 27,962 | 1,071 | 10,289,455 | 9,607 | 1,338 | 4,368,706 | 3,665 | 1,364 | 13,577,802 | 9,954 | 1,293 | 18,417,461 | 14,244 | 575 | 8,941,068 | 15,550 | 6,175 | 10,407 | 19,202,000 | |
| Stokes..... | 46,657 | 19,793 | 4,465 | 22.6% | 769 | 19,727,689 | 25,654 | 531 | 4,409,440 | 8,304 | 679 | 1,741,475 | 2,565 | 703 | 5,939,883 | 8,449 | 671 | 7,722,889 | 11,510 | 349 | 6,064,917 | 17,378 | 4,156 | 6,884 | 12,702,000 | |
| Surry..... | 73,489 | 27,954 | 7,086 | 25.3% | 1,157 | 32,984,261 | 28,508 | 738 | 6,625,009 | 8,977 | 1,026 | 3,067,593 | 2,990 | 1,045 | 9,038,265 | 8,649 | 1,024 | 14,137,498 | 13,806 | 507 | 9,808,498 | 19,346 | 6,627 | 11,058 | 21,805,500 | |
| Swain..... | 14,474 | 7,458 | 3,863 | 51.8% | 160 | 4,458,974 | 27,869 | 98 | 1,038,214 | 10,594 | 133 | 279,751 | 2,103 | 137 | 1,225,261 | 8,944 | 134 | 2,112,598 | 15,766 | 75 | 1,121,115 | 14,948 | 1,905 | 3,185 | 6,245,500 | |
| Tennessee..... | 35,286 | 13,825 | 3,288 | 23.8% | 1,150 | 40,753,443 | 35,438 | 729 | 8,198,713 | 11,548 | 1,030 | 3,790,618 | 3,680 | 1,052 | 10,793,773 | 10,260 | 1,016 | 21,504,230 | 21,166 | 538 | 8,455,440 | 15,716 | 2,360 | 4,009 | 7,793,500 | |
| Tyrrell..... | 3,773 | 1,474 | 461 | 31.3% | 52 | 1,513,139 | 29,099 | 32 | 222,455 | 6,952 | 46 | 119,868 | 2,606 | 47 | 336,704 | 7,164 | 41 | 552,068 | 13,465 | 33 | 624,367 | 18,820 | 449 | 665 | 1,384,500 | |
| Union..... | 235,605 | 98,407 | 20,393 | 20.7% | 13,126 | 402,638,913 | 30,675 | 11,597 | 164,941,231 | 14,223 | 12,305 | 51,176,459 | 4,159 | 12,573 | 181,139,771 | 14,407 | 12,112 | 178,044,944 | 14,700 | 2,921 | 43,454,198 | 14,700 | 20,080 | 34,765 | 59,702,500 | |
| Vance..... | 45,392 | 18,184 | 5,197 | 28.6% | 930 | 25,579,871 | 27,505 | 543 | 4,227,094 | 7,785 | 721 | 2,149,028 | 2,981 | 733 | 5,983,235 | 8,163 | 834 | 11,244,605 | 13,483 | 532 | 8,352,031 | 15,699 | 5,447 | 8,553 | 18,514,000 | |
| Wake..... | 1,085,297 | 498,609 | 87,048 | 17.5% | 67,604 | 1,965,351,441 | 29,072 | 57,175 | 734,990,776 | 12,855 | 62,377 | 298,011,629 | 4,778 | 63,543 | 889,023,155 | 13,991 | 60,134 | 871,412,924 | 13,593 | 14,774 | 258,915,361 | 17,525 | 81,452 | 133,055 | 234,880,500 | |
| Warren..... | 19,871 | 6,253 | 1,783 | 28.5% | 411 | 9,875,708 | 24,028 | 261 | 2,318,748 | 8,884 | 343 | 1,091,946 | 3,184 | 348 | 3,087,915 | 8,783 | 366 | 3,375,453 | 9,223 | 249 | 3,412,340 | 13,704 | 1,657 | 2,573 | 5,441,000 | |
| Washington..... | 12,113 | 4,732 | 1,422 | 30.1% | 207 | 4,849,261 | 23,426 | 109 | 780,166 | 7,157 | 182 | 484,390 | 2,661 | 188 | 1,217,263 | 6,475 | 186 | 1,962,584 | 10,552 | 129 | 1,669,414 | 12,941 | 1,175 | 1,833 | 3,937,500 | |
| Watauga..... | 57,069 | 19,624 | 4,972 | 25.3% | 1,759 | 56,573,303 | 32,162 | 1,295 | 16,239,496 | 12,540 | 1,616 | 5,333,032 | 3,300 | 1,662 | 18,820,377 | 11,324 | 1,550 | 27,721,393 | 17,885 | 648 | 10,031,533 | 15,841 | 2,849 | 4,868 | 8,575,500 | |
| Wayne..... | 125,789 | 46,099 | 12,502 | 27.1% | 2,328 | 62,436,103 | 26,820 | 1,563 | 12,845,310 | 8,218 | 1,997 | 5,794,378 | 2,902 | 2,051 | 17,498,201 | 8,532 | 2,099 | 30,825,750 | 14,686 | 963 | 14,112,152 | 14,654 | 12,483 | 20,556 | 41,754,500 | |
| Wilkes..... | 70,052 | 28,093 | 7,2 | | | | | | | | | | | | | | | | | | | | | | | |

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2019 AND 2018

| 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 [\$] | | |
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | |
| less than \$1 | 664,376 | 589,444 | | | 252,104 | 237,010 | | | 56,073 | 43,112 | | | 23,819 | 24,422 | | | |
| 1 - 2,000 | 1,611 | 57,860 | 72,389 | 1,914,328 | 129,463 | 90,904 | 6,507,655 | 5,678,576 | 41,976 | 29,033 | 2,099,524 | 1,675,359 | 8,071 | 7,063 | 386,598 | 358,369 | |
| 2,001 - 4,000 | 1,001 | 977 | 154,654 | 158,889 | 100,638 | 114,358 | 15,442,680 | 18,475,740 | 46,436 | 40,355 | 7,372,941 | 6,815,201 | 7,773 | 5,744 | 1,232,505 | 935,776 | |
| 4,001 - 6,000 | 585 | 613 | 150,751 | 164,968 | 80,404 | 88,858 | 20,756,803 | 24,092,403 | 47,409 | 50,468 | 12,390,838 | 13,778,466 | 11,319 | 6,317 | 3,013,477 | 1,746,993 | |
| 6,001 - 10,000 | 840 | 887 | 339,816 | 382,296 | 125,460 | 133,406 | 51,383,223 | 57,470,257 | 91,771 | 100,776 | 38,315,848 | 43,725,081 | 36,146 | 24,715 | 15,316,165 | 11,155,970 | |
| 10,001 - 10,625 | 48 | 37 | 25,839 | 20,865 | 235 | 16,732 | 126,020 | 9,394,278 | 27,574 | 14,756 | 14,787,389 | 8,314,640 | 7,649 | 6,427 | 4,099,017 | 3,614,583 | |
| 10,626 - 12,750 | 112 | 88 | 67,404 | 55,704 | 651 | 16,659 | 392,693 | 9,946,269 | 89,997 | 81,097 | 54,554,505 | 52,178,824 | 29,235 | 25,385 | 17,794,130 | 16,297,419 | |
| 12,751 - 15,000 | 85 | 79 | 60,396 | 59,236 | 445 | 511 | 318,382 | 382,895 | 77,732 | 82,465 | 55,921,129 | 62,078,602 | 41,365 | 39,089 | 29,955,409 | 29,754,621 | |
| 15,001 - 17,000 | 66 | 64 | 54,150 | 54,322 | 316 | 403 | 263,840 | 349,685 | 54,470 | 58,992 | 45,079,408 | 51,132,767 | 41,630 | 41,520 | 34,634,020 | 36,299,317 | |
| 17,001 - 20,000 | 99 | 58 | 94,582 | 57,025 | 449 | 457 | 431,906 | 457,780 | 73,571 | 71,541 | 70,395,505 | 71,730,204 | 54,372 | 59,701 | 52,103,278 | 59,998,708 | |
| 20,001 - 21,250 | 24 | 31 | 24,827 | 31,779 | 43 | 57 | 46,433 | 63,950 | 363 | 27,067 | 388,068 | 30,304,924 | 44,180 | 20,585 | 47,207,047 | 23,088,602 | |
| 21,251 - 25,000 | 79 | 71 | 90,408 | 89,262 | 90 | 106 | 103,104 | 133,574 | 754 | 806 | 901,324 | 1,002,593 | 105,502 | 111,178 | 125,695,793 | 138,551,377 | |
| 25,001 - 30,000 | 78 | 66 | 112,158 | 98,576 | 89 | 86 | 127,337 | 126,718 | 694 | 667 | 975,819 | 987,510 | 101,479 | 100,782 | 143,581,047 | 149,334,303 | |
| 30,001 - 40,000 | 124 | 111 | 223,394 | 207,648 | 101 | 111 | 178,174 | 207,423 | 264 | 260 | 468,616 | 481,904 | 1,347 | 21,818 | 2,359,299 | 36,339,249 | |
| 40,001 - 50,000 | 88 | 76 | 198,758 | 185,879 | 45 | 47 | 105,319 | 114,930 | 110 | 103 | 252,660 | 249,111 | 263 | 227 | 597,767 | 549,963 | |
| 50,001 - 60,000 | 79 | 70 | 217,070 | 204,983 | 24 | 35 | 66,636 | 100,418 | 71 | 61 | 199,126 | 172,032 | 117 | 123 | 329,517 | 369,885 | |
| 60,001 - 75,000 | 69 | 43 | 237,145 | 263 | 37 | 88,033 | 134,300 | 52 | 50 | 179,949 | 186,466 | 86 | 82 | 299,579 | 298,264 | | |
| 75,001 - 100,000 | 95 | 58 | 413,568 | 270,912 | 20 | 30 | 89,222 | 132,841 | 42 | 39 | 185,805 | 181,202 | 59 | 55 | 269,001 | 258,082 | |
| 100,001 - 120,000 | 49 | 56 | 245,936 | 328,544 | [D] | [D] | [D] | [D] | 15 | 17 | 81,330 | 102,162 | 19 | [D] | 107,382 | [D] | |
| 120,001 - 160,000 | 56 | 48 | 401,269 | 356,167 | 12 | [D] | 87,246 | [D] | 156 | 17 | 116,255 | 127,796 | 18 | [D] | 123,618 | [D] | |
| 160,001 - 200,000 | 38 | 31 | 340,701 | 273,248 | [D] | [D] | [D] | [D] | 10 | 10 | 92,540 | 93,634 | 13 | [D] | 124,969 | [D] | |
| 200,001 or more | 273 | 188 | 14,087,005 | 10,915,142 | 14 | 14 | 594,457 | 315,483 | 21 | 24 | 387,377 | 336,455 | 25 | 13 | 407,493 | 228,572 | |
| Totals: [D] | - | - | - | - | 16 | 17 | 116,503 | 127,226 | - | - | - | - | - | 52 | - | 367,782 | - |
| Totals: FAGI Level | 669,875 | 650,956 | 17,612,220 | 15,984,773 | 690,645 | 699,838 | 97,225,393 | 127,704,746 | 609,421 | 601,716 | 305,145,956 | 345,654,933 | 514,487 | 495,298 | 479,637,111 | 509,547,835 | |

| 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 [\$] | |
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| less than \$1 | 19,349 | 19,575 | | | 16,533 | 16,127 | | | 13,215 | 13,108 | | | 10,520 | 9,982 | | |
| 1 - 2,000 | 4,978 | 4,972 | 231,634 | 251,316 | 3,983 | 3,864 | 187,221 | 195,880 | 3,361 | 3,279 | 161,835 | 166,747 | 2,792 | 2,653 | 133,550 | 128,998 |
| 2,001 - 4,000 | 3,644 | 3,654 | 564,245 | 595,874 | 2,794 | 2,930 | 430,856 | 472,144 | 2,385 | 2,295 | 369,200 | 370,638 | 2,062 | 1,936 | 318,828 | 312,056 |
| 4,001 - 6,000 | 3,206 | 3,255 | 833,709 | 883,032 | 2,468 | 2,421 | 638,742 | 657,087 | 1,984 | 2,040 | 514,419 | 554,117 | 1,622 | 1,621 | 420,993 | 439,383 |
| 6,001 - 10,000 | 7,352 | 6,092 | 3,126,588 | 2,665,553 | 4,480 | 4,472 | 1,854,356 | 1,944,448 | 3,511 | 3,573 | 1,448,301 | 1,551,715 | 2,827 | 2,822 | 1,169,453 | 1,230,251 |
| 10,001 - 10,625 | 1,789 | 991 | 965,112 | 554,936 | 673 | 642 | 361,658 | 361,082 | 522 | 535 | 280,832 | 300,992 | 383 | 389 | 204,442 | 218,032 |
| 10,626 - 12,750 | 7,804 | 4,405 | 4,790,507 | 2,829,487 | 2,381 | 2,191 | 1,450,851 | 1,397,662 | 1,692 | 1,691 | 1,026,999 | 1,077,798 | 1,362 | 1,377 | 828,247 | 876,638 |
| 12,751 - 15,000 | 10,383 | 7,424 | 7,529,316 | 5,662,236 | 3,401 | 2,500 | 2,471,300 | 1,896,439 | 1,796 | 1,808 | 1,296,179 | 1,362,760 | 1,337 | 1,366 | 965,209 | 1,033,690 |
| 15,001 - 17,000 | 11,376 | 8,889 | 9,482,822 | 7,790,130 | 4,940 | 2,720 | 4,140,548 | 2,376,340 | 1,657 | 1,583 | 1,383,518 | 1,385,938 | 1,234 | 1,237 | 1,026,574 | 1,079,442 |
| 17,001 - 20,000 | 20,691 | 17,693 | 19,981,947 | 17,906,838 | 9,807 | 6,765 | 9,466,346 | 6,886,337 | 3,304 | 2,611 | 3,201,757 | 2,639,242 | 1,862 | 1,854 | 1,788,068 | 1,868,117 |
| 20,001 - 21,250 | 13,597 | 9,541 | 14,573,110 | 10,741,492 | 4,117 | 4,083 | 4,420,462 | 4,598,120 | 2,242 | 1,220 | 2,424,596 | 1,373,071 | 816 | 870 | 876,935 | 978,406 |
| 21,251 - 25,000 | 49,603 | 45,113 | 59,680,138 | 57,229,075 | 11,809 | 12,270 | 14,194,155 | 15,473,571 | 9,415 | 6,268 | 11,366,295 | 7,982,553 | 3,153 | 2,688 | 3,826,139 | 3,384,728 |
| 25,001 - 30,000 | 58,862 | 66,121 | 83,281,128 | 98,161,889 | 27,053 | 21,108 | 38,876,430 | 31,815,163 | 10,754 | 12,419 | 15,265,633 | 18,561,555 | 9,044 | 5,911 | 13,045,993 | 8,982,408 |
| 30,001 - 40,000 | 178,340 | 166,580 | 315,211,865 | 311,562,695 | 94,846 | 93,997 | 171,295,029 | 180,299,928 | 31,210 | 24,319 | 57,946,502 | 46,704,105 | 15,032 | 16,252 | 27,313,963 | 30,626,771 |
| 40,001 - 50,000 | 1,087 | 14,649 | 2,470,825 | 32,311,620 | 118,613 | 112,399 | 269,754,598 | 269,096,408 | 86,455 | 83,954 | 200,144,484 | 206,691,142 | 25,456 | 18,818 | 60,687,713 | 46,319,744 |
| 50,001 - 60,000 | 225 | 214 | 636,935 | 630,624 | 879 | 9,207 | 2,425,851 | 25,212,254 | 75,377 | 74,674 | 209,493,604 | 217,388,491 | 77,463 | 75,839 | 218,333,019 | 227,190,423 |
| 60,001 - 75,000 | 152 | 153 | 525,287 | 556,828 | 247 | 237 | 844,120 | 839,308 | 835 | 5,847 | 2,775,234 | 19,246,376 | 47,820 | 54,423 | 156,741,337 | 187,891,357 |
| 75,001 - 100,000 | 86 | 88 | 375,693 | 409,626 | 147 | 130 | 655,758 | 586,975 | 219 | 220 | 962,680 | 1,007,602 | 425 | 433 | 1,825,751 | 1,899,185 |
| 100,001 - 120,000 | [D] | 24 | [D] | 139,387 | 44 | 49 | 245,752 | 289,596 | 82 | 62 | 455,724 | 370,185 | 82 | 85 | 452,462 | 497,928 |
| 120,001 - 160,000 | 27 | 28 | 185,855 | 207,406 | 43 | 36 | 304,703 | 273,384 | 61 | 35 | 430,480 | 251,954 | 71 | 65 | 489,232 | 462,183 |
| 160,001 - 200,000 | [D] | 14 | [D] | 136,405 | 10 | 13 | 92,979 | 124,581 | 25 | 23 | 236,158 | 221,293 | 22 | 23 | 203,898 | 210,942 |
| 200,001 or more | 20 | 21 | 316,709 | 506,377 | 18 | 23 | 397,661 | 401,940 | 28 | 24 | 536,228 | 583,586 | 38 | 33 | 723,416 | 532,993 |
| Totals: [D] | 33 | - | 204,854 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Totals: FAGI Level | 392,604 | 379,496 | 524,968,279 | 551,732,826 | 309,286 | 298,184 | 524,509,376 | 545,198,647 | 250,130 | 241,588 | 511,720,658 | 529,791,860 | 205,423 | 200,677 | 491,374,609 | 516,163,675 |

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 [\$] | |
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| less than \$1 | 8,286 | 8,137 | | | 6,734 | 6,428 | | | 17,170 | 16,241 | | | 6,707 | 6,373 | | |
| 1 - 2,000 | 2,284 | 2,169 | 110,868 | 111,739 | 1,969 | 1,767 | 92,258 | 87,638 | 6,077 | 5,630 | 285,774 | 276,461 | 3,032 | 2,859 | 135,441 | 132,377 |
| 2,001 - 4,000 | 1,632 | 1,622 | 249,660 | 264,300 | 1,349 | 1,346 | 207,000 | 218,527 | 3,748 | 3,749 | 577,617 | 607,096 | 1,675 | 1,698 | 257,942 | 273,949 |
| 4,001 - 6,000 | 1,351 | 1,279 | 354,124 | 347,604 | 1,091 | 1,126 | 282,852 | 307,522 | 2,966 | 2,879 | 768,094 | 783,179 | 1,309 | 1,187 | 340,726 | 320,972 |
| 6,001 - 10,000 | 2,223 | 2,281 | 922,525 | 991,379 | 1,932 | 1,762 | 803,200 | 760,796 | 4,724 | 4,715 | 1,949,849 | 2,034,177 | 1,869 | 1,792 | 767,680 | 773,998 |
| 10,001 - 10,625 | 318 | 356 | 170,285 | 200,843 | 241 | 234 | 128,629 | 131,947 | 638 | 662 | 342,114 | 372,377 | 223 | 263 | 120,198 | 148,814 |
| 10,626 - 12,750 | 1,084 | 1,137 | 662,562 | 724,758 | 879 | 888 | 535,992 | 563,191 | 2,122 | 2,047 | 1,289,880 | 1,305,960 | 749 | 717 | 457,022 | 457,671 |
| 12,751 - 15,000 | 1,136 | 1,039 | 818,207 | 784,193 | 949 | 915 | 683,549 | 691,504 | 2,162 | 2,131 | 1,561,116 | 1,610,832 | 723 | 704 | 521,724 | 529,940 |
| 15,001 - 17,000 | 991 | 992 | 825,557 | 866,899 | 762 | 702 | 635,836 | 614,463 | 1,847 | 1,778 | 1,532,288 | 1,544,816 | 562 | 582 | 466,289 | 508,710 |
| 17,001 - 20,000 | 1,415 | 1,449 | 1,365,593 | 1,458,969 | 1,146 | 1,114 | 1,102,104 | 1,118,179 | 2,778 | 2,682 | 2,668,902 | 2,710,401 | 859 | 739 | 823,584 | 738,877 |
| 20,001 - 21,250 | 638 | 602 | 684,394 | 671,490 | 514 | 507 | 552,116 | 570,193 | 1,108 | 1,027 | 1,185,091 | 1,155,216 | 314 | 322 | 338,032 | 360,859 |
| 21,251 - 25,000 | 1,923 | 1,833 | 2,312,789 | 2,308,369 | 1,354 | 1,412 | 1,623,882 | 1,776,341 | 3,378 | 3,136 | 4,063,282 | 3,941,976 | 1,017 | 874 | 1,227,377 | 1,099,164 |
| 25,001 - 30,000 | 3,083 | 2,792 | 4,452,767 | 4,193,188 | 1,954 | 2,055 | 2,797,845 | 3,070,928 | 4,764 | 4,175 | 6,800,101 | 6,246,965 | 1,285 | 1,206 | 1,832,876 | 1,798,524 |
| 30,001 - 40,000 | 13,264 | 11,636 | 23,972,980 | 22,543,449 | 7,625 | 5,788 | 14,307,879 | 11,273,533 | 9,838 | 9,382 | 17,913,573 | 17,849,388 | 2,440 | 2,341 | 4,412,653 | 4,445,567 |
| 40,001 - 50,000 | 11,461 | 11,190 | 26,719,593 | 27,333,816 | 9,689 | 9,843 | 22,489,353 | 24,008,906 | 15,034 | 12,646 | 35,269,872 | 31,069,883 | 2,552 | 2,335 | 5,957,103 | 5,693,560 |
| 50,001 - 60,000 | 18,048 | 12,954 | 52,182,312 | 38,559,799 | 8,878 | 8,834 | 25,258,016 | 26,341,456 | 18,676 | 16,840 | 53,242,273 | 50,290,622 | 2,601 | 2,375 | 7,412,419 | 7,097,936 |
| 60,001 - 75,000 | 94,047 | 95,675 | 320,306,535 | 346,965,257 | 51,097 | 36,826 | 185,628,356 | 140,406,644 | 32,251 | 30,353 | 112,506,120 | 111,062,968 | 4,197 | 3,835 | 14,590,513 | 13,992,810 |
| 75,001 - 100,000 | 12,229 | 13,879 | 48,524,250 | 58,072,206 | 53,057 | 65,742 | 217,448,545 | 283,516,017 | 176,326 | 162,990 | 803,006,716 | 784,006,616 | 10,391 | 9,174 | 47,618,616 | 43,877,770 |
| 100,001 - 120,000 | 127 | 120 | 706,762 | 709,270 | 209 | 212 | 1,162,983 | 1,230,986 | 114,581 | 111,667 | 640,462,034 | 654,049,985 | 13,614 | 12,628 | 77,093,562 | 74,946,704 |
| 120,001 - 160,000 | 77 | 78 | 534,617 | 573,608 | 101 | 116 | 698,808 | 846,579 | 42,172 | 46,543 | 271,833,700 | 316,081,680 | 100,735 | 92,273 | 731,227,820 | 704,592,060 |
| 160,001 - 200,000 | 28 | 22 | 254,258 | 205,991 | 34 | 34 | 315,944 | 318,660 | 407 | 391 | 3,666,018 | 3,685,195 | 37,958 | 37,884 | 329,325,735 | 345,214,570 |
| 200,001 or more | 38 | 43 | 612,647 | 1,473,795 | 39 | 44 | 656,805 | 790,667 | 337 | 326 | 5,829,313 | 5,710,128 | 789 | 746 | 11,328,715 | 10,659,252 |
| Totals: [D] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Totals: FAGI Level | 175,683 | 171,285 | 486,743,285 | 509,360,922 | 151,603 | 147,695 | 477,411,952 | 498,644,677 | 463,104 | 441,990 | 1,966,753,727 | 1,996,395,921 | 195,601 | 182,907 | 1,236,256,027 | 1,217,664,084 |

| 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 [\$] | | 2019 | 2018 | 2019 | 2018 |
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| less than \$1 | 11,691 | 11,258 | | | 4,539 | 4,467 | | | 6,149 | 6,222 | | | 1,117,265 | 1,011,906 | | |
| 1 - 2,000 | 6,875 | 6,186 | 290,586 | 289,963 | 2,894 | 2,558 | 123,374 | 117,112 | 2,608 | 2,410 | 122,585 | 123,549 | 221,974 | 223,207 | 10,941,292 | 11,508,412 |
| 2,001 - 4,000 | 3,430 | 3,217 | 521,680 | 516,160 | 1,472 | 1,333 | 229,281 | 213,613 | 1,451 | 1,337 | 222,825 | 215,203 | 181,490 | 186,551 | 28,151,914 | 30,445,166 |
| 4,001 - 6,000 | 2,259 | 2,140 | 586,593 | 575,387 | 1,006 | 885 | 263,800 | 239,973 | 1,052 | 974 | 273,271 | 264,206 | 160,031 | 166,063 | 41,589,192 | 45,155,292 |
| 6,001 - 10,000 | 3,119 | 2,953 | 1,274,445 | 1,273,921 | 1,384 | 1,294 | 566,224 | 557,470 | 1,392 | 1,431 | 572,928 | 614,996 | 289,030 | 292,971 | 119,810,601 | 127,132,308 |
| 10,001 - 10,625 | 351 | 349 | 188,075 | 195,681 | 148 | 140 | 80,168 | 78,838 | 189 | 183 | 102,414 | 102,957 | 40,981 | 42,696 | 11,021,862 | 12,010,865 |
| 10,626 - 12,750 | 1,229 | 1,124 | 752,169 | 720,618 | 490 | 513 | 298,114 | 326,618 | 571 | 596 | 348,453 | 380,961 | 140,358 | 139,915 | 85,249,528 | 89,139,578 |
| 12,751 - 15,000 | 1,102 | 1,092 | 798,630 | 828,313 | 463 | 402 | 334,472 | 305,611 | 540 | 537 | 393,465 | 407,112 | 143,619 | 142,062 | 103,628,483 | 107,387,984 |
| 15,001 - 17,000 | 862 | 790 | 718,211 | 692,354 | 348 | 324 | 293,109 | 284,505 | 443 | 411 | 372,984 | 359,338 | 121,504 | 120,987 | 100,909,154 | 105,339,026 |
| 17,001 - 20,000 | 1,148 | 1,091 | 1,109,827 | 1,102,453 | 487 | 396 | 472,572 | 401,050 | 554 | 523 | 535,991 | 528,721 | 172,542 | 168,674 | 165,541,962 | 169,602,901 |
| 20,001 - 21,250 | 455 | 378 | 486,261 | 425,991 | 216 | 176 | 233,749 | 198,293 | 176 | 215 | 190,805 | 243,684 | 68,803 | 66,681 | 73,631,926 | 74,806,070 |
| 21,251 - 25,000 | 1,201 | 1,046 | 1,453,656 | 1,319,550 | 558 | 479 | 677,524 | 606,895 | 549 | 571 | 664,502 | 721,524 | 190,385 | 187,851 | 227,880,368 | 235,620,552 |
| 25,001 - 30,000 | 1,336 | 1,245 | 1,914,490 | 1,865,373 | 518 | 525 | 739,955 | 793,339 | 671 | 578 | 964,874 | 870,998 | 221,664 | 219,736 | 314,767,840 | 326,907,437 |
| 30,001 - 40,000 | 2,298 | 2,019 | 4,171,370 | 3,845,136 | 805 | 741 | 1,452,316 | 1,409,931 | 1,072 | 1,036 | 1,946,002 | 1,968,399 | 358,606 | 356,391 | 643,173,615 | 669,765,126 |
| 40,001 - 50,000 | 1,944 | 1,813 | 4,544,467 | 4,436,052 | 517 | 454 | 1,211,753 | 1,109,461 | 796 | 769 | 1,869,806 | 1,889,191 | 274,110 | 269,323 | 632,274,071 | 651,059,666 |
| 50,001 - 60,000 | 1,820 | 1,630 | 5,208,284 | 4,890,143 | 418 | 333 | 1,192,487 | 998,888 | 661 | 610 | 1,901,428 | 1,836,345 | 205,337 | 203,799 | 578,098,704 | 601,284,299 |
| 60,001 - 75,000 | 2,516 | 2,311 | 8,787,769 | 8,417,034 | 474 | 400 | 1,655,807 | 1,468,161 | 746 | 697 | 2,614,727 | 2,563,873 | 234,615 | 230,969 | 807,780,511 | 834,184,646 |
| 75,001 - 100,000 | 4,101 | 3,826 | 18,519,486 | 18,090,591 | 539 | 507 | 2,459,870 | 2,408,011 | 856 | 851 | 3,884,075 | 4,029,149 | 258,592 | 258,022 | 1,146,239,366 | 1,198,746,785 |
| 100,001 - 120,000 | 3,406 | 3,166 | 19,249,142 | 18,701,054 | 311 | 353 | 1,787,756 | 2,099,241 | 535 | 500 | 3,060,683 | 3,000,860 | 133,111 | 128,963 | 745,321,068 | 756,606,647 |
| 120,001 - 160,000 | 10,332 | 9,232 | 75,461,368 | 70,580,363 | 531 | 498 | 3,822,977 | 3,753,836 | 730 | 689 | 5,307,678 | 5,202,963 | 154,982 | 149,697 | 1,091,025,626 | 1,103,606,851 |
| 160,001 - 200,000 | 42,289 | 38,262 | 399,525,835 | 378,628,452 | 416 | 375 | 3,879,495 | 3,601,372 | 511 | 531 | 4,785,965 | 5,208,449 | 81,773 | 77,619 | 742,956,292 | 737,980,183 |
| 200,001 or more | 130,911 | 121,849 | 1,893,161,550 | 1,844,717,499 | 29,101 | 26,627 | 892,850,357 | 855,417,724 | 15,229 | 13,985 | 1,574,390,048 | 1,544,075,873 | 176,881 | 163,960 | 4,396,279,781 | 4,276,665,486 |
| Totals: [D] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Totals: FAGI Level | 234,675 | 216,977 | 2,438,723,894 | 2,362,112,088 | 47,635 | 43,780 | 914,625,160 | 876,389,942 | 37,481 | 35,656 | 1,604,525,509 | 1,574,608,351 | 4,947,653 | 4,808,043 | 12,077,233,156 | 12,176,955,280 |

[D] Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts. Totals for suppressed values are indicated by italics.

All FAGI and NCTI level totals reflect data in its original class.

Source: 2019 and 2018 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2019 and 2018 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. Information displayed in this table may differ from alternative statistical summaries compiled for tax years 2019 and 2018 due to variable audit and edit status and differences in tax system data extraction dates.

Net tax liability=residual tax liability after application of tax credits.

Exhibit E. TAX YEAR 2019 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS BY FAGI LEVEL

| Tax Credit Type | Aggregate | | Federal Adjusted Gross Income | | | | | | | | | |
|--|-------------------|---------------------|-------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| | | | < \$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 [\$] |
| Foreign/Other State Taxes Paid | 216,812 | 478,545,954 | 14,918 | 2,683,108 | 33,414 | 17,088,699 | 29,106 | 25,036,514 | 24,706 | 26,199,303 | 114,668 | 407,538,330 |
| Historic Rehabilitation [Articles 3D, 3L] | 557 | 11,909,974 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 391 | 10,784,597 |
| Income-producing [Article 3D] | 81 | 898,807 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 40 | 794,605 |
| Nonincome-producing [Article 3D] | 142 | 898,815 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 82 | 698,596 |
| Income-producing [Article 3L]‡ | 186 | 8,153,735 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 160 | 7,634,212 |
| Nonincome-producing [Article 3L]‡ | 148 | 1,958,617 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 109 | 1,657,184 |
| Historic Mill Facility Rehabilitation [Article 3H] | 36 | 485,403 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 15 | 391,543 |
| Income-producing | 18 | 298,491 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| Nonincome-producing | 18 | 186,912 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| Carryforward of Prior Year Tax Credits‡ | 1,179 | 14,233,126 | 261 | 2,039,011 | 263 | 566,286 | 146 | 806,095 | 130 | 890,769 | 379 | 9,930,965 |
| Business Incentive and Energy Tax Credits† | 1,405 | 17,097,067 | 59 | 1,327,317 | 152 | 68,563 | 143 | 114,216 | 174 | 187,034 | 877 | 15,399,937 |
| Total Credits Claimed | - | 522,271,524 | - | 6,487,286 | - | 17,912,746 | - | 26,158,954 | - | 27,667,166 | - | 444,045,372 |
| Credits Not Applied to Tax Liability†† | - | 28,752,955 | - | 2,461,629 | - | 669,419 | - | 930,052 | - | 1,053,803 | - | 23,638,052 |
| Credits Applied to Tax Liability††† | 218,912 | 493,518,569 | 15,100 | 4,025,657 | 33,813 | 17,243,327 | 29,382 | 25,228,902 | 24,995 | 26,613,363 | 115,622 | 420,407,320 |

[D]=Disclosure. Information is suppressed to avoid disclosing specific details of individual taxpayers for categories with low return counts.

Source: 2019 individual income tax extract. Tax credit summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit E versions for tax years prior to 2018 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 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.

‡Carryforward of prior year tax credits amounts reflect carryforward portions of tax credits not applied to offset tax liability 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.

††† Summary of returns applying at least one tax credit type to reduce tax liability; totals for the count of returns claiming credits are not listed because some taxpayers claim multiple tax credit types.

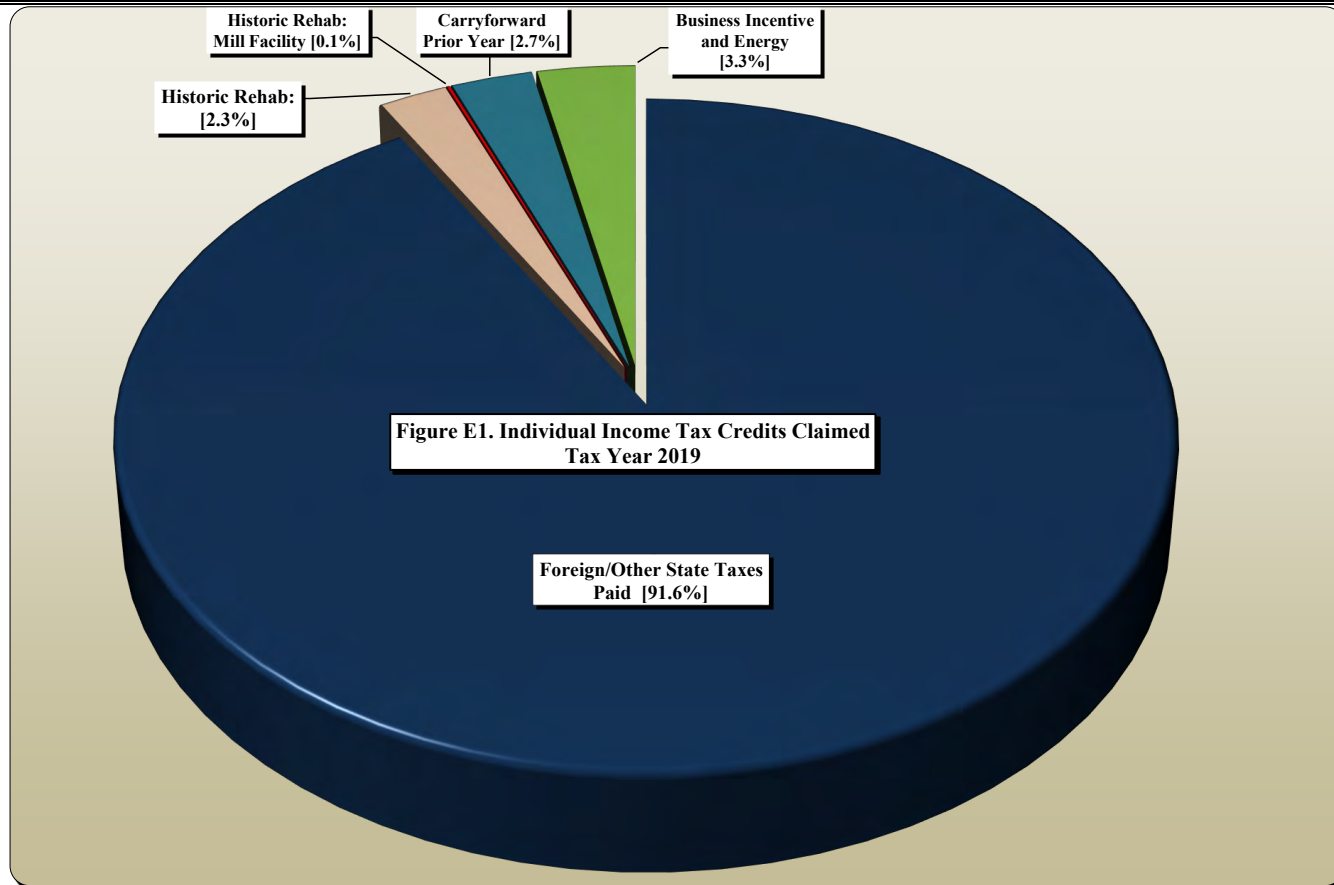


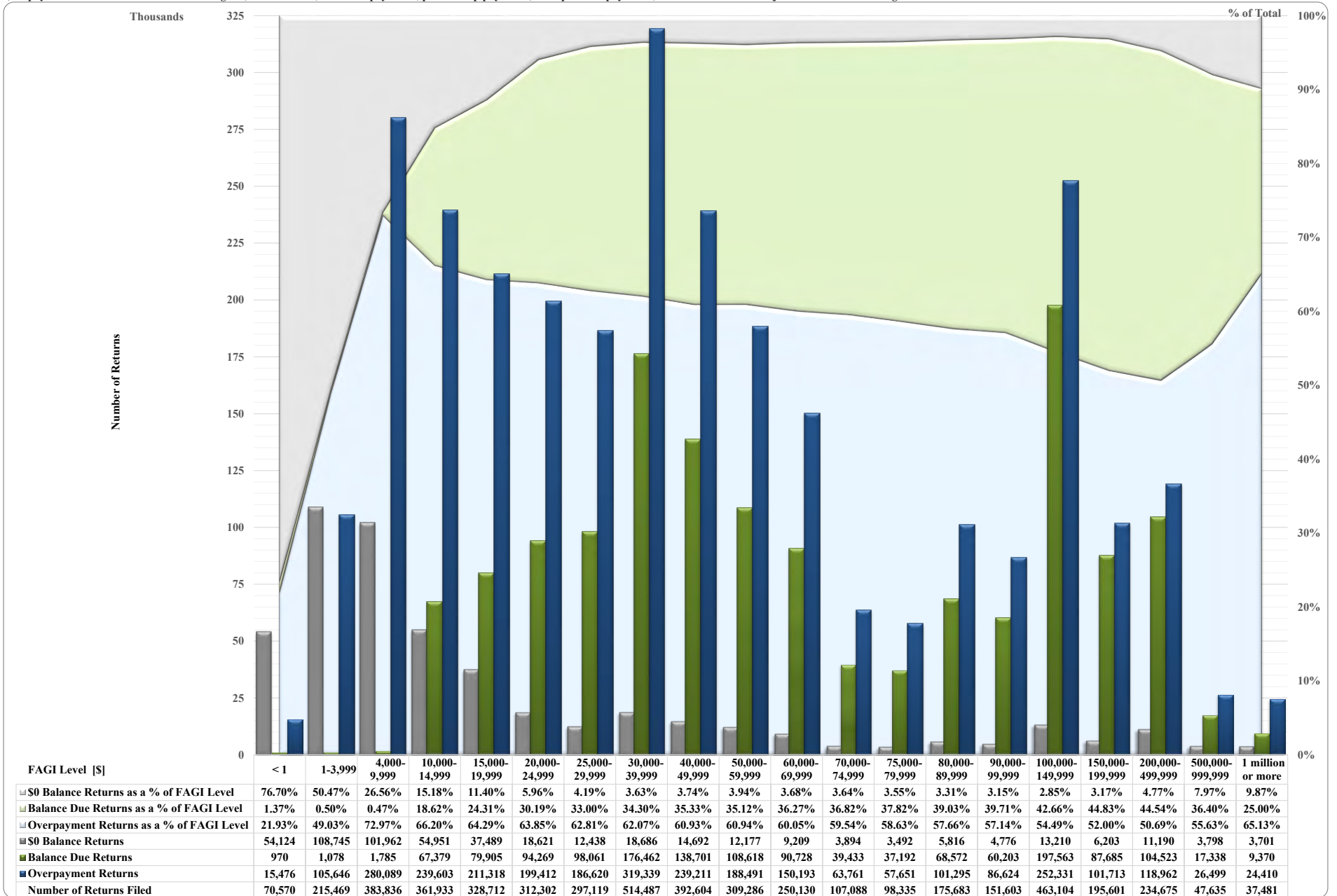
Exhibit F1. Tax Year 2019 All Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

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: 2019 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 forms processed within the DOR dynamic integrated tax system during 2020; 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. Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

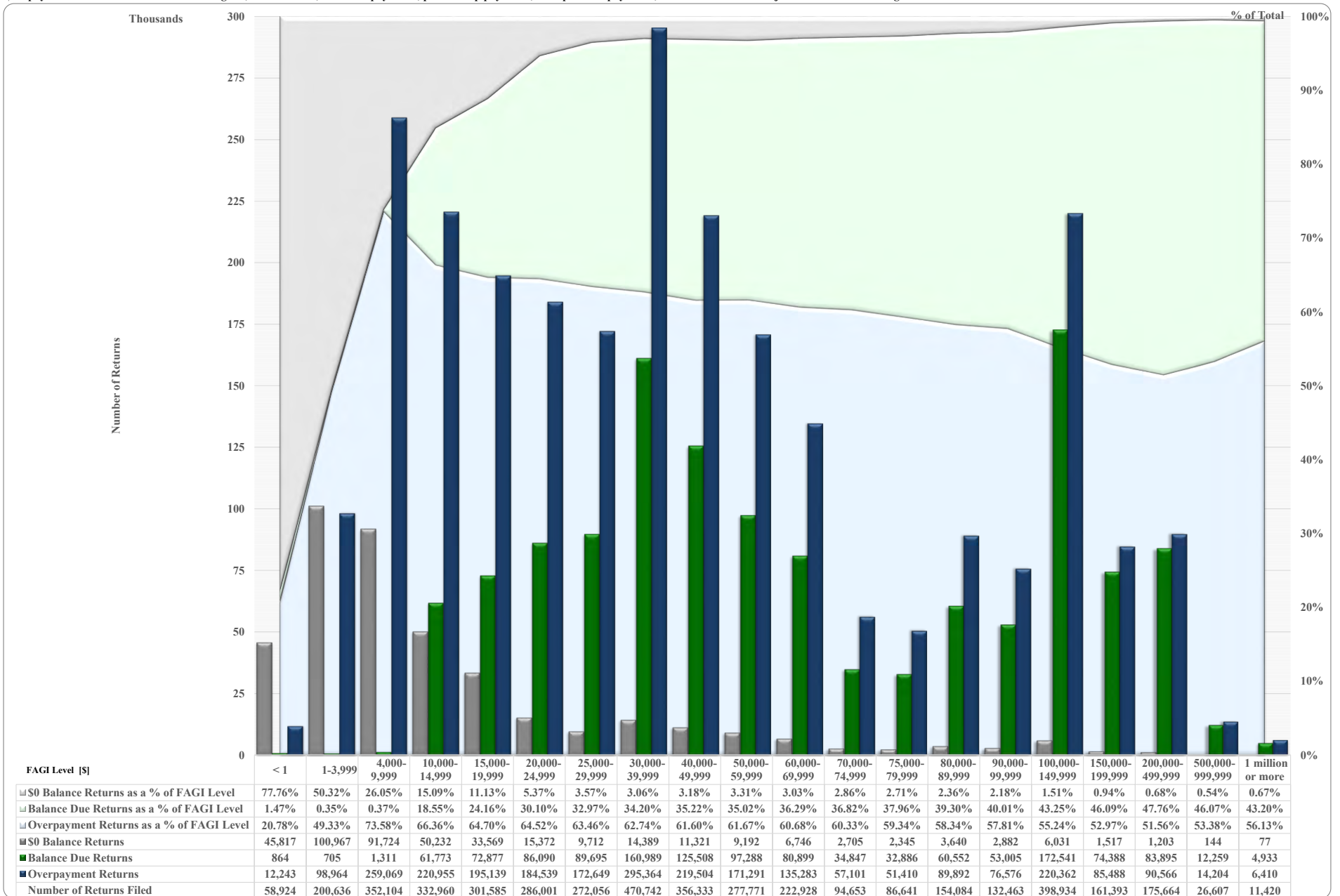
Exhibit F2. Tax Year 2019 Resident Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

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: 2019 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 forms processed within the DOR dynamic integrated tax system during 2020; 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. Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit I. TAX YEAR 2019 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 - \$74,999 | | AGI \$75,000 - \$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 [\$] | Number of Returns | Amount Claimed [\$] |
| Qualifying Home Mortgage Interest [unlimited] | 381,642 | 4,898,153,951 | 20,947 | 205,977,131 | 30,924 | 240,941,416 | 43,675 | 364,537,656 | 40,484 | 380,069,927 | 245,612 | 3,706,627,821 |
| Real Estate Property Taxes [unlimited] | 441,016 | 2,087,846,569 | 27,376 | 93,909,328 | 37,560 | 101,973,384 | 50,491 | 145,087,116 | 46,179 | 151,880,156 | 279,410 | 1,594,996,585 |
| Allowable Home Mortgage Interest and Real Estate Property Taxes [capped at \$20,000]† | 451,372 | 5,799,364,612 | 28,400 | 254,716,101 | 38,828 | 329,918,430 | 51,878 | 491,669,934 | 47,125 | 506,477,771 | 285,141 | 4,216,582,376 |
| Charitable Contributions | 436,961 | 22,768,646,705 | 21,662 | 78,884,328 | 39,907 | 227,589,626 | 49,411 | 325,399,651 | 44,466 | 341,406,900 | 281,515 | 21,795,366,200 |
| Medical and Dental Expenses | 137,252 | 2,414,596,263 | 29,986 | 451,108,024 | 31,235 | 457,350,990 | 26,260 | 423,737,251 | 17,747 | 323,508,122 | 32,024 | 758,891,876 |
| Repayment of Claim of Right Income | 693 | 15,898,879 | 85 | 619,289 | 118 | 1,546,969 | 106 | 778,738 | 73 | 1,018,487 | 311 | 11,935,396 |
| Itemized Deductions Claimed [Total] | - | 32,185,142,367 | - | 830,498,100 | - | 1,029,402,385 | - | 1,259,540,412 | - | 1,197,883,592 | - | 27,867,817,878 |
| Itemized Deductions in Excess of \$20,000†† | - | 1,186,635,908 | - | 45,170,358 | - | 12,996,370 | - | 17,954,838 | - | 25,472,312 | - | 1,085,042,030 |
| Itemized Deductions Allowable††† | 488,711 | 30,998,506,459 | 36,175 | 785,327,742 | 48,262 | 1,016,406,015 | 58,447 | 1,241,585,574 | 50,996 | 1,172,411,280 | 294,831 | 26,782,775,848 |

Source: 2019 individual income tax extract. Itemized deduction summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2020; 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 statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

Total counts 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.

†††Summary of returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).

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.

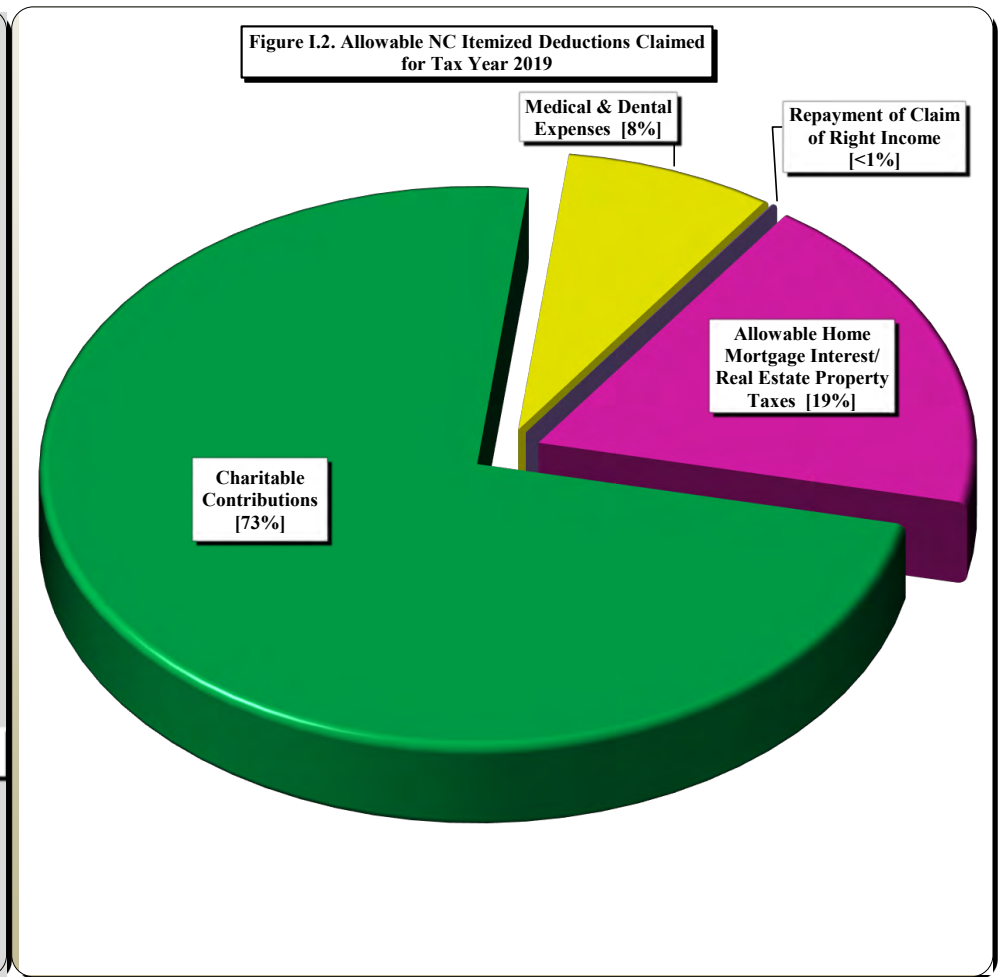
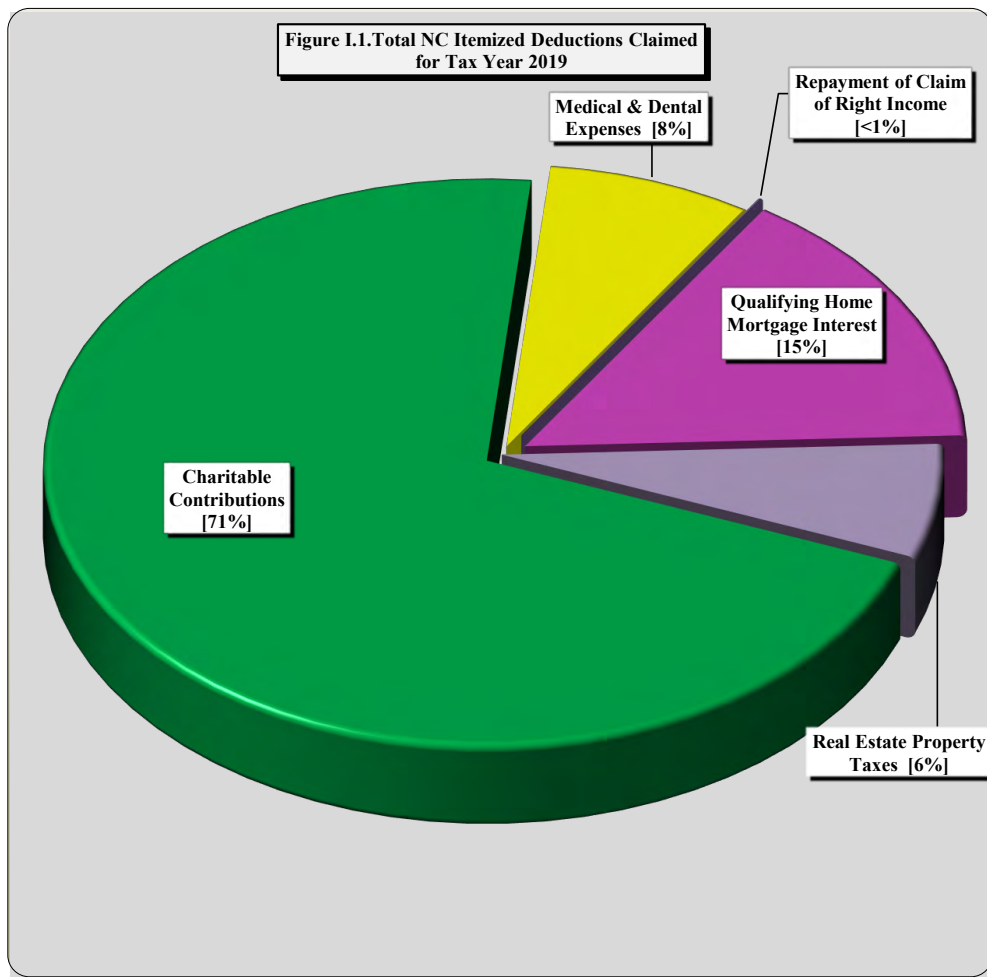


TABLE I-1. TAX YEAR 2019 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULES BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).]

[See Table I-2A 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 TAXE [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 [\$] |
| AGGREGATE - COMBINED FILING STATUSES | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 6,943 | 178,486,765 | 25,707 | 4,984 | 85,319,133 | 17,119 | 5,975 | 34,641,343 | 5,798 | 6,236 | 83,957,232 | 13,463 | 269 | 3,324,792 | 12,360 | 5,508 | 91,204,741 | 16,559 |
| \$ 1- 3,999 | 2,633 | 55,168,223 | 20,953 | 1,516 | 12,531,300 | 8,266 | 1,886 | 5,607,639 | 2,973 | 1,969 | 16,902,654 | 8,584 | 1,666 | 2,395,780 | 1,438 | 2,262 | 35,869,789 | 15,858 |
| 4,000 - 9,999 | 5,125 | 106,172,477 | 20,717 | 2,849 | 22,279,204 | 7,820 | 3,749 | 10,834,522 | 2,890 | 3,889 | 31,242,057 | 8,033 | 3,541 | 8,941,926 | 2,525 | 4,473 | 65,988,494 | 14,753 |
| 10,000 - 14,999 | 6,676 | 137,103,930 | 20,537 | 3,547 | 26,231,923 | 7,396 | 4,880 | 13,104,487 | 2,685 | 5,058 | 37,481,758 | 7,410 | 4,797 | 15,765,735 | 3,287 | 5,795 | 83,856,437 | 14,470 |
| 15,000 - 19,999 | 7,175 | 147,205,629 | 20,516 | 3,863 | 27,792,880 | 7,195 | 5,270 | 14,122,428 | 2,680 | 5,453 | 40,262,544 | 7,384 | 5,486 | 21,758,973 | 3,966 | 5,922 | 85,184,112 | 14,384 |
| 20,000 - 24,999 | 7,623 | 161,190,718 | 21,145 | 4,188 | 31,822,691 | 7,599 | 5,616 | 15,598,909 | 2,778 | 5,795 | 44,869,856 | 7,743 | 5,988 | 27,316,411 | 4,562 | 6,026 | 89,004,451 | 14,770 |
| 25,000 - 29,999 | 8,444 | 179,251,331 | 21,228 | 4,770 | 36,273,715 | 7,605 | 6,182 | 16,919,065 | 2,737 | 6,416 | 51,092,590 | 7,963 | 6,805 | 34,539,788 | 5,076 | 6,372 | 93,618,953 | 14,692 |
| 30,000 - 39,999 | 18,556 | 393,535,028 | 21,208 | 11,494 | 89,137,516 | 7,755 | 14,137 | 38,422,527 | 2,718 | 14,597 | 122,205,992 | 8,372 | 15,398 | 86,691,683 | 5,630 | 12,604 | 184,637,353 | 14,649 |
| 40,000 - 49,999 | 21,262 | 443,619,656 | 20,864 | 14,660 | 115,530,185 | 7,881 | 17,241 | 46,631,792 | 2,705 | 17,815 | 156,619,848 | 8,791 | 17,822 | 107,905,124 | 6,055 | 12,259 | 179,094,684 | 14,609 |
| 50,000 - 59,999 | 23,269 | 486,641,573 | 20,914 | 16,980 | 137,689,059 | 8,109 | 19,653 | 54,388,101 | 2,767 | 20,231 | 185,527,513 | 9,170 | 19,530 | 122,522,154 | 6,274 | 11,480 | 178,591,906 | 15,557 |
| 60,000 - 69,999 | 23,785 | 507,768,950 | 21,348 | 18,044 | 151,985,144 | 8,423 | 20,784 | 59,977,829 | 2,886 | 21,366 | 204,408,984 | 9,567 | 20,164 | 135,065,580 | 6,698 | 10,264 | 168,294,386 | 16,397 |
| 70,000 - 74,999 | 11,393 | 247,175,051 | 21,695 | 8,651 | 74,863,453 | 8,654 | 10,054 | 30,721,186 | 3,056 | 10,281 | 101,733,437 | 9,895 | 9,823 | 68,590,655 | 6,983 | 4,516 | 76,850,959 | 17,017 |
| 75,000 - 79,999 | 10,862 | 242,809,474 | 22,354 | 8,482 | 75,370,756 | 8,886 | 9,699 | 30,303,054 | 3,124 | 9,906 | 101,828,192 | 10,279 | 9,390 | 67,296,601 | 7,167 | 4,097 | 73,684,681 | 17,985 |
| 80,000 - 89,999 | 20,853 | 474,977,262 | 22,777 | 16,527 | 154,134,847 | 9,326 | 18,879 | 61,399,530 | 3,252 | 19,266 | 205,200,319 | 10,651 | 18,188 | 137,403,748 | 7,555 | 7,298 | 132,373,195 | 18,138 |
| 90,000 - 99,999 | 19,281 | 454,624,544 | 23,779 | 15,475 | 150,564,324 | 9,730 | 17,601 | 60,177,572 | 3,419 | 17,953 | 199,449,260 | 11,110 | 16,961 | 137,725,038 | 8,120 | 6,352 | 117,450,246 | 18,490 |
| 100,000 - 149,999 | 77,642 | 1,971,151,825 | 25,388 | 64,615 | 706,527,167 | 10,934 | 72,594 | 281,094,333 | 3,872 | 73,788 | 916,493,294 | 12,421 | 71,092 | 679,061,271 | 9,552 | 19,210 | 375,597,260 | 19,552 |
| 150,000 - 199,999 | 52,105 | 1,423,606,636 | 27,322 | 45,024 | 578,893,599 | 12,857 | 49,766 | 228,273,136 | 4,587 | 50,486 | 718,140,736 | 14,225 | 49,567 | 544,412,323 | 10,983 | 6,940 | 161,053,577 | 23,207 |
| 200,000 - 499,999 | 102,828 | 3,234,833,206 | 31,459 | 89,565 | 1,437,957,595 | 16,055 | 98,785 | 595,556,805 | 6,029 | 100,653 | 1,612,277,354 | 16,018 | 99,861 | 1,440,393,441 | 14,424 | 5,381 | 182,162,411 | 33,853 |
| 500,000 - 999,999 | 32,128 | 1,570,580,299 | 48,885 | 26,441 | 530,309,953 | 20,056 | 30,507 | 240,736,189 | 7,891 | 31,420 | 521,247,656 | 16,590 | 31,548 | 1,022,927,203 | 32,424 | 378 | 26,405,440 | 69,856 |
| 1,000,000 or more | 30,128 | 18,582,603,882 | 616,788 | 19,967 | 452,939,507 | 22,684 | 27,758 | 249,336,122 | 8,982 | 28,794 | 448,423,336 | 15,573 | 29,758 | 18,120,507,358 | 608,929 | 115 | 13,673,188 | 118,897 |
| TOTAL | 488,711 | 30,998,506,459 | 63,429 | 381,642 | 4,898,153,951 | 12,834 | 441,016 | 2,087,846,569 | 4,734 | 451,372 | 5,799,364,612 | 12,848 | 437,654 | 22,784,545,584 | 52,061 | 137,252 | 2,414,596,263 | 17,592 |
| SINGLE | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 2,985 | 60,447,807 | 20,251 | 1,859 | 22,394,852 | 12,047 | 2,369 | 11,078,669 | 4,677 | 2,491 | 27,406,200 | 11,002 | 136 | 1,163,294 | 8,554 | 2,385 | 31,878,313 | 13,366 |
| \$ 1- 3,999 | 1,811 | 35,703,570 | 19,715 | 966 | 7,059,916 | 7,308 | 1,235 | 3,327,306 | 2,694 | 1,290 | 9,939,470 | 7,705 | 1,052 | 1,431,712 | 1,361 | 1,581 | 24,332,388 | 15,391 |
| 4,000 - 9,999 | 3,627 | 70,026,407 | 19,307 | 1,875 | 12,613,125 | 6,727 | 2,557 | 6,760,870 | 2,644 | 2,641 | 18,877,530 | 7,148 | 2,365 | 5,610,405 | 2,372 | 3,204 | 45,538,472 | 14,213 |
| 10,000 - 14,999 | 4,988 | 96,166,592 | 19,280 | 2,466 | 15,862,140 | 6,432 | 3,547 | 8,726,946 | 2,460 | 3,672 | 24,038,421 | 6,546 | 3,455 | 10,433,535 | 3,020 | 4,394 | 61,694,636 | 14,041 |
| 15,000 - 19,999 | 5,260 | 99,725,736 | 18,959 | 2,623 | 16,535,262 | 6,304 | 3,730 | 9,246,706 | 2,479 | 3,841 | 25,299,599 | 6,587 | 3,887 | 13,979,676 | 3,597 | 4,370 | 60,446,461 | 13,832 |
| 20,000 - 24,999 | 5,303 | 104,960,146 | 19,793 | 2,651 | 17,373,233 | 6,553 | 3,728 | 9,477,178 | 2,542 | 3,832 | 26,235,915 | 6,847 | 4,037 | 16,656,971 | 4,126 | 4,196 | 62,067,260 | 14,792 |
| 25,000 - 29,999 | 5,488 | 106,894,172 | 19,478 | 2,809 | 18,949,330 | 6,746 | 3,787 | 9,613,263 | 2,538 | 3,922 | 28,031,693 | 7,147 | 4,274 | 19,846,704 | 4,644 | 4,084 | 59,015,775 | 14,450 |
| 30,000 - 39,999 | 11,541 | 220,746,906 | 19,127 | 6,704 | 46,216,608 | 6,894 | 8,456 | 21,373,709 | 2,528 | 8,689 | 66,420,717 | 7,644 | 9,319 | 47,317,738 | 5,078 | 7,570 | 107,008,451 | 14,136 |
| 40,000 - 49,999 | 13,009 | 243,189,527 | 18,694 | 8,662 | 61,613,646 | 7,113 | 10,354 | 25,951,614 | 2,506 | 10,658 | 86,355,521 | 8,102 | 10,525 | 55,360,863 | 5,260 | 6,929 | 101,473,143 | 14,645 |
| 50,000 - 59,999 | 14,528 | 269,853,401 | 18,575 | 10,226 | 75,857,971 | 7,418 | 12,060 | 31,210,086 | 2,588 | 12,375 | 105,452,420 | 8,521 | 11,706 | 65,097,886 | 5,561 | 6,249 | 99,303,095 | 15,891 |
| 60,000 - 69,999 | 14,484 | 267,144,565 | 18,444 | 10,681 | 82,124,753 | 7,689 | 12,517 | 33,742,637 | 2,696 | 12,824 | 114,446,352 | 8,924 | 11,756 | 66,137,768 | 5,626 | 5,006 | 86,560,445 | 17,291 |
| 70,000 - 74,999 | 6,784 | 126,945,228 | 18,712 | 4,950 | 38,871,857 | 7,853 | 5,883 | 17,209,868 | 2,925 | 6,010 | 55,284,723 | 9,199 | 5,587 | 32,860,382 | 5,882 | 2,090 | 38,800,123 | 18,565 |
| 75,000 - 79,999 | 6,075 | 115,030,556 | 18,935 | 4,584 | 37,002,737 | 8,072 | 5,338 | 15,593,398 | 2,921 | 5,444 | 51,885,164 | 9,531 | 4,962 | 29,200,035 | 5,885 | 1,676 | 33,945,357 | 20,254 |
| 80,000 - 89,999 | 10,854 | 206,151,302 | 18,993 | 8,234 | 68,687,576 | 8,342 | 9,648 | 29,386,931 | 3,046 | 9,815 | 96,260,919 | 9,808 | 8,913 | 54,016,081 | 6,060 | 2,614 | 55,874,302 | 21,375 |
| 90,000 - 99,999 | 8,980 | 175,502,597 | 19,544 | 6,836 | 59,248,472 | 8,667 | 7,977 | 25,899,356 | 3,247 | 8,147 | 83,278,786 | 10,222 | 7,294 | 45,911,515 | 6,294 | 1,978 | 46,312,296 | 23,414 |
| 100,000 - 149,999 | 25,427 | 528,611,941 | 20,789 | 19,429 | 182,551,485 | 9,396 | 22,866 | 83,428,404 | 3,649 | 23,271 | 256,264,506 | 11,012 | 20,984 | 144,268,434 | 6,875 | 4,416 | 128,079,001 | 29,003 |
| 150,000 - 199,999 | 10,271 | 240,096,425 | 23,376 | 7,622 | 81,097,961 | 10,640 | 9,307 | 40,544,147 | 4,356 | 9,480 | 113,364,753 | 11,958 | 8,717 | 74,478,951 | 8,544 | 1,316 | 52,252,721 | 39,706 |
| 200,000 - 499,999 | 12,451 | 367,192,787 | 29,491 | 8,758 | 112,443,617 | 12,839 | 11,270 | 62,839,196 | 5,576 | 11,548 | 149,096,519 | 12,911 | 11,026 | 161,038,806 | 14,605 | 981 | 57,057,462 | 58,163 |
| 500,000 - 999,999 | 3,019 | 147,657,044 | 48,909 | 1,897 | 31,425,096 | 16,566 | 2,682 | 19,783,030 | 7,376 | 2,777 | 38,475,182 | 13,855 | 2,786 | 100,244,049 | 35,981 | 85 | 8,937,813 | 105,151 |
| 1,000,000 or more | 3,437 | 4,808,410,109 | 1,399,014 | 1,809 | 38,191,310 | 21,112 | 2,924 | 25,478,320 | 8,714 | 3,084 | 43,494,770 | 14,103 | 3,267 | 4,760,855,355 | 1,457,256 | 29 | 4,059,984 | 139,999 |
| TOTAL | 170,322 | 8,290,456,818 | 48,675 | 115,641 | 1,026,120,947 | 8,873 | 142,235 | 490,671,634 | 3,450 | 145,811 | 1,419,909,160 | 9,738 | 136,048 | 5,705,910,160 | 41,940 | 65,153 | 1,164,637,498 | 17,875 |

Table I-1. 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 TAXE [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 [\$] |
| MARRIED FILING JOINTLY/SURVIVING SPOUSE | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 3,317 | 104,514,005 | 31,509 | 2,674 | 55,664,602 | 20,817 | 3,091 | 21,104,842 | 6,828 | 3,198 | 49,265,496 | 15,405 | 101 | 1,928,863 | 19,098 | 2,736 | 53,319,646 | 19,488 |
| \$ 1 - 3,999 | 579 | 16,264,628 | 28,091 | 431 | 4,295,652 | 9,967 | 513 | 1,884,254 | 3,673 | 533 | 5,553,255 | 10,419 | 460 | 811,975 | 1,765 | 535 | 9,899,398 | 18,504 |
| 4,000 - 9,999 | 1,053 | 29,302,296 | 27,827 | 738 | 7,590,216 | 10,285 | 931 | 3,301,561 | 3,546 | 966 | 9,634,195 | 9,973 | 878 | 2,571,256 | 2,929 | 988 | 17,096,845 | 17,304 |
| 10,000 - 14,999 | 1,143 | 31,877,285 | 27,889 | 788 | 7,701,095 | 9,773 | 1,008 | 3,431,399 | 3,404 | 1,040 | 10,015,424 | 9,630 | 957 | 3,998,719 | 4,178 | 1,057 | 17,863,142 | 16,900 |
| 15,000 - 19,999 | 1,279 | 36,072,225 | 28,203 | 857 | 7,647,287 | 8,923 | 1,126 | 3,745,809 | 3,327 | 1,169 | 10,490,933 | 8,974 | 1,123 | 5,882,663 | 5,238 | 1,160 | 19,698,629 | 16,982 |
| 20,000 - 24,999 | 1,501 | 41,904,276 | 27,918 | 1,054 | 9,991,045 | 9,479 | 1,361 | 4,660,470 | 3,424 | 1,398 | 13,109,442 | 9,377 | 1,318 | 7,738,831 | 5,872 | 1,338 | 21,056,003 | 15,737 |
| 25,000 - 29,999 | 1,848 | 52,084,885 | 28,184 | 1,277 | 11,427,457 | 8,949 | 1,671 | 5,421,830 | 3,245 | 1,715 | 15,537,235 | 9,060 | 1,665 | 10,382,909 | 6,236 | 1,616 | 26,164,741 | 16,191 |
| 30,000 - 39,999 | 3,960 | 114,431,078 | 28,897 | 2,822 | 26,472,664 | 9,381 | 3,584 | 11,823,391 | 3,299 | 3,696 | 34,879,330 | 9,437 | 3,587 | 25,335,391 | 7,063 | 3,267 | 54,216,357 | 16,595 |
| 40,000 - 49,999 | 4,388 | 126,718,967 | 28,879 | 3,211 | 30,213,291 | 9,409 | 3,977 | 13,332,731 | 3,352 | 4,077 | 40,153,212 | 9,849 | 4,078 | 32,616,214 | 7,998 | 3,399 | 53,949,541 | 15,872 |
| 50,000 - 59,999 | 4,814 | 140,954,361 | 29,280 | 3,642 | 35,356,148 | 9,708 | 4,391 | 14,816,644 | 3,374 | 4,497 | 45,953,147 | 10,219 | 4,499 | 37,088,806 | 8,244 | 3,539 | 57,912,408 | 16,364 |
| 60,000 - 69,999 | 5,683 | 169,308,391 | 29,792 | 4,356 | 42,500,537 | 9,757 | 5,200 | 17,738,296 | 3,411 | 5,328 | 55,088,433 | 10,339 | 5,329 | 48,558,237 | 9,112 | 3,948 | 65,661,721 | 16,632 |
| 70,000 - 74,999 | 3,021 | 89,053,865 | 29,478 | 2,327 | 22,839,418 | 9,815 | 2,772 | 9,392,312 | 3,388 | 2,821 | 29,759,109 | 10,549 | 2,878 | 26,566,327 | 9,231 | 1,962 | 32,728,429 | 16,681 |
| 75,000 - 79,999 | 3,275 | 98,371,369 | 30,037 | 2,590 | 25,993,067 | 10,036 | 3,033 | 10,735,846 | 3,540 | 3,086 | 34,000,090 | 11,018 | 3,118 | 29,448,122 | 9,445 | 2,008 | 34,923,157 | 17,392 |
| 80,000 - 89,999 | 7,269 | 215,345,161 | 29,625 | 5,914 | 61,624,783 | 10,420 | 6,796 | 24,394,516 | 3,590 | 6,924 | 78,680,310 | 11,363 | 6,954 | 67,378,287 | 9,689 | 4,078 | 69,286,564 | 16,990 |
| 90,000 - 99,999 | 7,966 | 232,069,869 | 29,133 | 6,578 | 69,926,328 | 10,630 | 7,509 | 27,333,327 | 3,640 | 7,629 | 89,004,322 | 11,667 | 7,657 | 77,363,935 | 10,104 | 3,918 | 65,701,612 | 16,769 |
| 100,000 - 149,999 | 45,541 | 1,302,916,699 | 28,610 | 39,139 | 453,560,644 | 11,588 | 43,606 | 175,177,028 | 4,017 | 44,187 | 573,460,596 | 12,978 | 44,465 | 495,529,134 | 11,144 | 13,909 | 233,926,969 | 16,818 |
| 150,000 - 199,999 | 38,869 | 1,118,855,941 | 28,785 | 34,704 | 461,732,844 | 13,305 | 37,727 | 175,904,268 | 4,663 | 38,184 | 561,895,307 | 14,415 | 38,292 | 451,604,431 | 11,794 | 5,440 | 105,356,203 | 19,367 |
| 200,000 - 499,999 | 86,368 | 2,762,329,083 | 31,983 | 77,273 | 1,271,374,594 | 16,453 | 83,843 | 513,200,464 | 6,121 | 85,285 | 1,402,567,487 | 16,446 | 85,289 | 1,239,933,829 | 14,538 | 4,247 | 119,827,767 | 28,215 |
| 500,000 - 999,999 | 28,090 | 1,378,085,546 | 49,060 | 23,729 | 482,981,974 | 20,354 | 26,943 | 215,227,371 | 7,988 | 27,701 | 467,609,172 | 16,881 | 27,817 | 893,609,805 | 32,125 | 282 | 16,866,569 | 59,811 |
| 1,000,000 or more | 25,322 | 11,959,114,537 | 472,282 | 17,369 | 397,388,869 | 22,879 | 23,678 | 216,182,593 | 9,130 | 24,501 | 388,266,993 | 15,847 | 25,171 | 11,561,582,388 | 459,322 | 82 | 9,265,156 | 112,990 |
| TOTAL | 275,286 | 20,019,574,467 | 72,723 | 231,473 | 3,486,282,515 | 15,061 | 262,760 | 1,468,808,952 | 5,590 | 267,935 | 3,914,923,488 | 14,611 | 265,636 | 15,019,930,122 | 56,543 | 59,509 | 1,084,720,857 | 18,228 |
| MARRIED FILING SEPARATELY | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 387 | 7,455,526 | 19,265 | 250 | 3,859,404 | 15,438 | 289 | 1,144,865 | 3,961 | 314 | 3,882,927 | 12,366 | 19 | 153,268 | 8,067 | 223 | 3,419,331 | 15,333 |
| \$ 1 - 3,999 | 162 | 1,302,085 | 8,038 | 72 | 577,640 | 8,023 | 81 | 179,359 | 2,214 | 88 | 710,039 | 8,069 | 104 | 114,670 | 1,103 | 80 | 477,376 | 5,967 |
| 4,000 - 9,999 | 265 | 2,780,246 | 10,491 | 122 | 903,801 | 7,408 | 140 | 345,574 | 2,468 | 152 | 1,232,743 | 8,110 | 174 | 383,897 | 2,206 | 142 | 1,163,606 | 8,194 |
| 10,000 - 14,999 | 280 | 3,248,922 | 11,603 | 130 | 976,452 | 7,511 | 155 | 380,851 | 2,457 | 167 | 1,303,606 | 7,806 | 200 | 650,762 | 3,254 | 165 | 1,294,554 | 7,846 |
| 15,000 - 19,999 | 285 | 3,661,248 | 12,846 | 152 | 1,184,432 | 7,792 | 172 | 404,562 | 2,352 | 188 | 1,548,598 | 8,237 | 216 | 801,189 | 3,709 | 141 | 1,311,461 | 9,301 |
| 20,000 - 24,999 | 384 | 5,006,106 | 13,037 | 203 | 1,650,217 | 8,129 | 221 | 547,789 | 2,479 | 240 | 2,069,434 | 8,623 | 301 | 1,194,835 | 3,970 | 186 | 1,741,837 | 9,365 |
| 25,000 - 29,999 | 489 | 7,320,523 | 14,970 | 300 | 2,435,762 | 8,119 | 314 | 714,241 | 2,275 | 340 | 3,055,272 | 8,986 | 373 | 1,564,203 | 4,194 | 240 | 2,701,048 | 11,254 |
| 30,000 - 39,999 | 1,310 | 18,938,056 | 14,457 | 826 | 6,327,115 | 7,660 | 904 | 2,064,348 | 2,284 | 951 | 8,221,792 | 8,645 | 1,038 | 4,909,461 | 4,730 | 568 | 5,806,803 | 10,223 |
| 40,000 - 49,999 | 1,708 | 25,161,622 | 14,732 | 1,254 | 10,015,864 | 7,987 | 1,293 | 2,988,816 | 2,312 | 1,379 | 12,702,060 | 9,211 | 1,345 | 6,805,985 | 5,060 | 568 | 5,653,577 | 9,953 |
| 50,000 - 59,999 | 1,782 | 26,966,624 | 15,133 | 1,392 | 11,326,815 | 8,137 | 1,426 | 3,407,952 | 2,390 | 1,496 | 14,510,927 | 9,700 | 1,419 | 7,229,600 | 5,095 | 495 | 5,226,097 | 10,558 |
| 60,000 - 69,999 | 1,563 | 24,550,788 | 15,707 | 1,240 | 10,405,295 | 8,391 | 1,282 | 3,171,886 | 2,474 | 1,358 | 13,307,909 | 9,800 | 1,250 | 7,225,284 | 5,780 | 387 | 4,017,595 | 10,381 |
| 70,000 - 74,999 | 654 | 10,147,568 | 15,516 | 549 | 4,877,869 | 8,885 | 571 | 1,534,461 | 2,687 | 589 | 6,254,883 | 10,619 | 519 | 2,857,372 | 5,506 | 116 | 1,035,313 | 8,925 |
| 75,000 - 79,999 | 629 | 10,405,537 | 16,543 | 520 | 4,513,240 | 8,679 | 528 | 1,414,174 | 2,678 | 554 | 5,858,638 | 10,575 | 518 | 3,092,070 | 5,969 | 126 | 1,454,829 | 11,546 |
| 80,000 - 89,999 | 1,113 | 18,249,605 | 16,397 | 908 | 8,357,185 | 9,204 | 954 | 2,661,176 | 2,789 | 1,000 | 10,744,523 | 10,745 | 898 | 5,593,285 | 6,229 | 166 | 1,911,797 | 11,517 |
| 90,000 - 99,999 | 940 | 15,926,756 | 16,943 | 786 | 7,500,873 | 9,543 | 816 | 2,341,015 | 2,869 | 851 | 9,566,402 | 11,241 | 765 | 4,866,808 | 6,362 | 126 | 1,493,546 | 11,854 |
| 100,000 - 149,999 | 2,459 | 45,478,778 | 18,495 | 2,081 | 22,319,356 | 10,725 | 2,112 | 6,718,621 | 3,181 | 2,235 | 27,456,004 | 12,285 | 1,961 | 13,423,274 | 6,845 | 283 | 4,599,500 | 16,253 |
| 150,000 - 199,999 | 977 | 18,924,018 | 19,370 | 812 | 10,065,817 | 12,396 | 833 | 3,025,917 | 3,633 | 879 | 11,965,091 | 13,612 | 799 | 6,089,276 | 7,621 | 57 | 869,651 | 15,257 |
| 200,000 or more | 2,402 | 1,502,422,631 | 625,488 | 1,542 | 24,263,395 | 15,735 | 1,958 | 8,508,288 | 4,345 | 2,078 | 26,671,088 | 12,835 | 2,174 | 1,473,087,081 | 677,593 | 50 | 2,664,462 | 53,289 |
| TOTAL | 17,789 | 1,747,946,639 | 98,260 | 13,139 | 131,560,532 | 10,013 | 14,049 | 41,553,895 | 2,958 | 14,859 | 161,061,936 | 10,839 | 14,073 | 1,540,042,320 | 109,432 | 4,119 | 46,842,383 | 11,372 |

Table I-1. 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 [\$] |
| HEAD OF HOUSEHOLD | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 254 | 6,069,427 | 23,895 | 201 | 3,400,275 | 16,917 | 226 | 1,312,967 | 5,810 | 233 | 3,402,609 | 14,603 | 13 | 79,367 | 6,105 | 164 | 2,587,451 | 15,777 |
| \$ 1 - 3,999 | 81 | 1,897,940 | 23,431 | 47 | 598,092 | 12,725 | 57 | 216,720 | 3,802 | 58 | 699,890 | 12,067 | 50 | 37,423 | 748 | 66 | 1,160,627 | 17,585 |
| 4,000 - 9,999 | 180 | 4,063,528 | 22,575 | 114 | 1,172,062 | 10,281 | 121 | 426,517 | 3,525 | 130 | 1,497,589 | 11,520 | 124 | 376,368 | 3,035 | 139 | 2,189,571 | 15,752 |
| 10,000 - 14,999 | 265 | 5,811,131 | 21,929 | 163 | 1,692,236 | 10,382 | 170 | 565,291 | 3,325 | 179 | 2,124,307 | 11,868 | 185 | 682,719 | 3,690 | 179 | 3,004,105 | 16,783 |
| 15,000 - 19,999 | 351 | 7,746,420 | 22,070 | 231 | 2,425,899 | 10,502 | 242 | 725,351 | 2,997 | 255 | 2,923,414 | 11,464 | 260 | 1,095,445 | 4,213 | 251 | 3,727,561 | 14,851 |
| 20,000 - 24,999 | 435 | 9,320,190 | 21,426 | 280 | 2,808,196 | 10,029 | 306 | 913,472 | 2,985 | 325 | 3,455,065 | 10,631 | 332 | 1,725,774 | 5,198 | 306 | 4,139,351 | 13,527 |
| 25,000 - 29,999 | 619 | 12,951,751 | 20,924 | 384 | 3,461,166 | 9,013 | 410 | 1,169,731 | 2,853 | 439 | 4,468,390 | 10,179 | 493 | 2,745,972 | 5,570 | 432 | 5,737,389 | 13,281 |
| 30,000 - 39,999 | 1,745 | 39,418,988 | 22,590 | 1,142 | 10,121,129 | 8,863 | 1,193 | 3,161,079 | 2,650 | 1,261 | 12,684,153 | 10,059 | 1,454 | 9,129,093 | 6,279 | 1,199 | 17,605,742 | 14,684 |
| 40,000 - 49,999 | 2,157 | 48,549,540 | 22,508 | 1,533 | 13,687,384 | 8,928 | 1,617 | 4,358,631 | 2,696 | 1,701 | 17,409,055 | 10,235 | 1,874 | 13,122,062 | 7,002 | 1,363 | 18,018,423 | 13,220 |
| 50,000 - 59,999 | 2,145 | 48,867,187 | 22,782 | 1,720 | 15,148,125 | 8,807 | 1,776 | 4,953,419 | 2,789 | 1,863 | 19,611,019 | 10,527 | 1,906 | 13,105,862 | 6,876 | 1,197 | 16,150,306 | 13,492 |
| 60,000 - 69,999 | 2,055 | 46,765,206 | 22,757 | 1,767 | 16,954,559 | 9,595 | 1,785 | 5,325,010 | 2,983 | 1,856 | 21,566,290 | 11,620 | 1,829 | 13,144,291 | 7,187 | 923 | 12,054,625 | 13,060 |
| 70,000 - 74,999 | 934 | 21,028,390 | 22,514 | 825 | 8,274,309 | 10,029 | 828 | 2,584,545 | 3,121 | 861 | 10,434,722 | 12,119 | 839 | 6,306,574 | 7,517 | 348 | 4,287,094 | 12,319 |
| 75,000 - 79,999 | 883 | 19,002,012 | 21,520 | 788 | 7,861,712 | 9,977 | 800 | 2,559,636 | 3,200 | 822 | 10,084,300 | 12,268 | 792 | 5,556,374 | 7,016 | 287 | 3,361,338 | 11,712 |
| 80,000 - 89,999 | 1,617 | 35,231,194 | 21,788 | 1,471 | 15,465,303 | 10,513 | 1,481 | 4,956,907 | 3,347 | 1,527 | 19,514,567 | 12,780 | 1,423 | 10,416,095 | 7,320 | 440 | 5,300,532 | 12,047 |
| 90,000 - 99,999 | 1,395 | 31,125,322 | 22,312 | 1,275 | 13,888,651 | 10,893 | 1,299 | 4,603,874 | 3,544 | 1,326 | 17,599,750 | 13,273 | 1,245 | 9,582,780 | 7,697 | 330 | 3,942,792 | 11,948 |
| 100,000 - 149,999 | 4,215 | 94,144,407 | 22,336 | 3,966 | 48,095,682 | 12,127 | 4,010 | 15,770,280 | 3,933 | 4,095 | 59,312,188 | 14,484 | 3,682 | 25,840,429 | 7,018 | 602 | 8,991,790 | 14,937 |
| 150,000 - 199,999 | 1,988 | 45,730,252 | 23,003 | 1,886 | 25,996,977 | 13,784 | 1,899 | 8,798,804 | 4,633 | 1,943 | 30,915,585 | 15,911 | 1,759 | 12,239,665 | 6,958 | 127 | 2,575,002 | 20,276 |
| 200,000 or more | 3,995 | 462,805,650 | 115,846 | 3,596 | 63,138,200 | 17,558 | 3,752 | 24,409,854 | 6,506 | 3,893 | 65,767,135 | 16,894 | 3,637 | 393,476,689 | 108,187 | 118 | 3,561,826 | 30,185 |
| TOTAL | 25,314 | 940,528,535 | 37,154 | 21,389 | 254,189,957 | 11,884 | 21,972 | 86,812,088 | 3,951 | 22,767 | 303,470,028 | 13,329 | 21,897 | 518,662,982 | 23,686 | 8,471 | 118,395,525 | 13,977 |

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: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 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.

Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 return counts.

For tax year 2019 D-400 returns claiming itemized deductions, 693 returns claimed an aggregate \$15,898,879 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by filing status are as follows: single [214 returns, \$3,271,616]; married filing jointly/surviving spouse [371 returns, \$11,772,104]; married filing separately [25 returns, \$199,647]; and head of household [83 returns, \$655,512].

††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 2019 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 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

TABLE I-2. TAX YEAR 2019 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 tax year 2019

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2019

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2019 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 | 4,984 | 85,319,133 | 17,119 | 3,260 | 65.4% | 43,204,467 | 50.6% | 13,253 | 81 | 1.6% | 1,066,446 | 1.2% | 13,166 | 1,643 | 33.0% | 41,048,220 | 48.1% |
| \$ 1 - 3,999 | 1,516 | 12,531,300 | 8,266 | 1,379 | 91.0% | 11,095,798 | 88.5% | 8,046 | 51 | 3.4% | 393,449 | 3.1% | 7,715 | 86 | 5.7% | 1,042,053 | 8.3% | 12,117 |
| 4,000 - 9,999 | 2,849 | 22,279,204 | 7,820 | 2,615 | 91.8% | 19,548,769 | 87.7% | 7,476 | 80 | 2.8% | 760,786 | 3.4% | 9,510 | 154 | 5.4% | 1,969,649 | 8.8% | 12,790 |
| 10,000 - 14,999 | 3,547 | 26,231,923 | 7,396 | 3,307 | 93.2% | 23,834,652 | 90.9% | 7,207 | 79 | 2.2% | 604,701 | 2.3% | 7,654 | 161 | 4.5% | 1,792,570 | 6.8% | 11,134 |
| 15,000 - 19,999 | 3,863 | 27,792,880 | 7,195 | 3,575 | 92.5% | 25,111,462 | 90.4% | 7,024 | 102 | 2.6% | 822,512 | 3.0% | 8,064 | 186 | 4.8% | 1,858,906 | 6.7% | 9,994 |
| 20,000 - 24,999 | 4,188 | 31,822,691 | 7,599 | 3,877 | 92.6% | 28,606,135 | 89.9% | 7,378 | 98 | 2.3% | 808,057 | 2.5% | 8,245 | 213 | 5.1% | 2,408,499 | 7.6% | 11,308 |
| 25,000 - 29,999 | 4,770 | 36,273,715 | 7,605 | 4,395 | 92.1% | 32,532,644 | 89.7% | 7,402 | 124 | 2.6% | 1,012,800 | 2.8% | 8,168 | 251 | 5.3% | 2,728,271 | 7.5% | 10,870 |
| 30,000 - 39,999 | 11,494 | 89,137,516 | 7,755 | 10,597 | 92.2% | 79,893,325 | 89.6% | 7,539 | 278 | 2.4% | 6,672,795 | 2.9% | 9,251 | 619 | 5.4% | 6,672,396 | 7.5% | 10,779 |
| 40,000 - 49,999 | 14,660 | 115,530,185 | 7,881 | 13,542 | 92.4% | 104,642,078 | 90.6% | 7,727 | 317 | 2.2% | 2,735,827 | 2.4% | 8,630 | 801 | 5.5% | 8,152,280 | 7.1% | 10,178 |
| 50,000 - 59,999 | 16,980 | 137,689,059 | 8,109 | 15,521 | 91.4% | 123,063,365 | 89.4% | 7,929 | 431 | 2.5% | 4,178,052 | 3.0% | 9,694 | 1,028 | 6.1% | 10,447,642 | 7.6% | 10,163 |
| 60,000 - 69,999 | 18,044 | 151,985,144 | 8,423 | 16,514 | 91.5% | 135,996,558 | 89.5% | 8,235 | 420 | 2.3% | 4,096,700 | 2.7% | 9,754 | 1,110 | 6.2% | 11,891,886 | 7.8% | 10,713 |
| 70,000 - 74,999 | 8,651 | 74,863,453 | 8,654 | 7,845 | 90.7% | 66,617,725 | 89.0% | 8,492 | 202 | 2.3% | 1,940,994 | 2.6% | 9,609 | 604 | 7.0% | 6,304,734 | 8.4% | 10,438 |
| 75,000 - 79,999 | 8,482 | 75,370,756 | 8,886 | 7,645 | 90.1% | 66,652,833 | 88.4% | 8,718 | 212 | 2.5% | 2,069,067 | 2.7% | 9,760 | 625 | 7.4% | 6,648,856 | 8.8% | 10,638 |
| 80,000 - 89,999 | 16,527 | 154,134,847 | 9,326 | 14,658 | 88.7% | 132,896,438 | 86.2% | 9,066 | 477 | 2.9% | 4,894,442 | 3.2% | 10,261 | 1,392 | 8.4% | 16,343,967 | 10.6% | 11,741 |
| 90,000 - 99,999 | 15,475 | 150,564,324 | 9,730 | 13,586 | 87.8% | 128,627,554 | 85.4% | 9,468 | 505 | 3.3% | 5,608,859 | 3.7% | 11,107 | 1,384 | 8.9% | 16,327,911 | 10.8% | 11,798 |
| 100,000 - 149,999 | 64,615 | 706,527,167 | 10,934 | 55,631 | 86.1% | 592,605,678 | 83.9% | 10,652 | 2,269 | 3.5% | 27,231,178 | 3.9% | 12,001 | 6,715 | 10.4% | 86,690,311 | 12.3% | 12,910 |
| 150,000 - 199,999 | 45,024 | 578,893,599 | 12,857 | 36,859 | 81.9% | 462,972,666 | 80.0% | 12,561 | 1,781 | 4.0% | 23,732,850 | 4.1% | 13,326 | 6,384 | 14.2% | 92,188,083 | 15.9% | 14,440 |
| 200,000 - 499,999 | 89,565 | 1,437,957,595 | 16,055 | 65,608 | 73.3% | 1,018,995,747 | 70.9% | 15,532 | 3,816 | 4.3% | 62,976,110 | 4.4% | 16,503 | 20,141 | 22.5% | 355,985,738 | 24.8% | 17,675 |
| 500,000 - 999,999 | 26,441 | 530,309,953 | 20,056 | 14,603 | 55.2% | 282,944,700 | 53.4% | 19,376 | 779 | 2.9% | 16,304,125 | 3.1% | 20,930 | 11,059 | 41.8% | 231,061,128 | 43.6% | 20,893 |
| 1,000,000 or more | 19,967 | 452,939,507 | 22,684 | 6,143 | 30.8% | 129,531,726 | 28.6% | 21,086 | 297 | 1.5% | 6,807,793 | 1.5% | 22,922 | 13,527 | 67.7% | 118,599,988 | 69.9% | 23,405 |
| TOTAL | 381,642 | 4,898,153,951 | 12,834 | 301,160 | 78.9% | 3,509,374,320 | 71.6% | 11,653 | 12,399 | 3.2% | 170,616,543 | 3.5% | 13,761 | 68,083 | 17.8% | 1,218,163,088 | 24.9% | 17,892 |

| 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 | 5,975 | 34,641,343 | 5,798 | 3,880 | 64.9% | 17,875,549 | 51.6% | 4,607 | 87 | 1.5% | 479,266 | 1.4% | 5,509 | 2,008 | 33.6% | 16,286,528 | 47.0% |
| \$ 1 - 3,999 | 1,886 | 5,607,639 | 2,973 | 1,732 | 91.8% | 4,918,196 | 87.7% | 2,840 | 57 | 3.0% | 185,195 | 3.3% | 3,249 | 97 | 5.1% | 504,248 | 9.0% | 5,198 |
| 4,000 - 9,999 | 3,749 | 10,834,522 | 2,890 | 3,484 | 92.9% | 9,679,253 | 89.3% | 2,778 | 80 | 2.1% | 256,793 | 2.4% | 3,210 | 185 | 4.9% | 898,476 | 8.3% | 4,857 |
| 10,000 - 14,999 | 4,880 | 13,104,487 | 2,685 | 4,585 | 94.0% | 11,900,824 | 90.8% | 2,596 | 88 | 1.8% | 294,306 | 2.2% | 3,344 | 207 | 4.2% | 909,357 | 6.9% | 4,393 |
| 15,000 - 19,999 | 5,270 | 14,122,428 | 2,680 | 4,921 | 93.4% | 12,739,860 | 90.2% | 2,589 | 114 | 2.2% | 368,707 | 2.6% | 3,234 | 235 | 4.5% | 1,013,861 | 7.2% | 4,314 |
| 20,000 - 24,999 | 5,616 | 15,598,909 | 2,778 | 5,237 | 93.3% | 13,936,475 | 89.3% | 2,661 | 107 | 1.9% | 394,616 | 2.5% | 3,688 | 272 | 4.8% | 1,267,818 | 8.1% | 4,661 |
| 25,000 - 29,999 | 6,182 | 16,919,065 | 2,737 | 5,747 | 93.0% | 15,120,245 | 89.4% | 2,631 | 141 | 2.3% | 520,064 | 3.1% | 3,688 | 294 | 4.8% | 1,278,756 | 7.6% | 4,350 |
| 30,000 - 39,999 | 14,137 | 38,422,527 | 2,718 | 13,103 | 92.7% | 34,304,796 | 89.3% | 2,618 | 296 | 2.1% | 1,155,559 | 3.0% | 3,904 | 738 | 5.2% | 2,962,172 | 7.7% | 4,014 |
| 40,000 - 49,999 | 17,241 | 46,631,792 | 2,705 | 15,987 | 92.7% | 41,935,402 | 89.9% | 2,623 | 340 | 2.0% | 1,145,072 | 2.5% | 3,368 | 914 | 5.3% | 3,551,318 | 7.6% | 3,885 |
| 50,000 - 59,999 | 19,653 | 54,388,101 | 2,767 | 18,037 | 91.8% | 48,115,778 | 88.5% | 2,668 | 461 | 2.3% | 1,775,948 | 3.3% | 3,852 | 1,155 | 5.9% | 4,496,375 | 8.3% | 3,893 |
| 60,000 - 69,999 | 20,784 | 59,977,829 | 2,886 | 19,102 | 91.9% | 53,546,248 | 89.3% | 2,803 | 439 | 2.1% | 1,626,053 | 2.7% | 3,704 | 1,243 | 6.0% | 4,805,528 | 8.0% | 3,866 |
| 70,000 - 74,999 | 10,054 | 30,721,186 | 3,056 | 9,142 | 90.9% | 26,899,333 | 87.6% | 2,942 | 212 | 2.1% | 867,957 | 2.8% | 4,094 | 700 | 7.0% | 2,953,896 | 9.6% | 4,220 |
| 75,000 - 79,999 | 9,699 | 30,303,054 | 3,124 | 8,779 | 90.5% | 26,476,726 | 87.4% | 3,016 | 228 | 2.4% | 915,533 | 3.0% | 4,015 | 692 | 7.1% | 2,910,795 | 9.6% | 4,206 |
| 80,000 - 89,999 | 18,879 | 61,399,530 | 3,252 | 16,846 | 89.2% | 52,885,478 | 86.1% | 3,139 | 505 | 2.7% | 1,994,330 | 3.2% | 3,949 | 1,528 | 8.1% | 6,519,722 | 10.6% | 4,267 |
| 90,000 - 99,999 | 17,601 | 60,177,572 | 3,419 | 15,574 | 88.5% | 51,199,729 | 85.1% | 3,288 | 514 | 2.9% | 2,210,019 | 3.7% | 4,300 | 1,513 | 8.6% | 6,767,824 | 11.2% | 4,473 |
| 100,000 - 149,999 | 72,594 | 281,094,333 | 3,872 | 62,861 | 86.6% | 233,375,611 | 83.0% | 3,713 | 2,336 | 3.2% | 10,946,235 | 3.9% | 4,686 | 7,397 | 10.2% | 36,772,487 | 13.1% | 4,971 |
| 150,000 - 199,999 | 49,766 | 228,273,136 | 4,587 | 40,951 | 82.3% | 179,172,280 | 78.5% | 4,375 | 1,822 | 3.7% | 9,228,523 | 4.0% | 5,065 | 6,993 | 14.1% | 39,872,333 | 17.5% | 5,702 |
| 200,000 - 499,999 | 98,785 | 595,556,805 | 6,029 | 72,499 | 73.4% | 409,259,339 | 68.7% | 5,645 | 3,875 | 3.9% | 24,424,726 | 4.1% | 6,303 | 22,411 | 22.7% | 161,872,740 | 27.2% | 7,223 |
| 500,000 - 999,999 | 30,507 | 240,736,189 | 7,891 | 16,705 | 54.8% | 124,404,261 | 51.7% | 7,447 | 795 | 2.6% | 6,072,390 | 2.5% | 7,638 | 13,007 | 42.6% | 110,259,538 | 45.8% | 8,477 |
| 1,000,000 or more | 27,758 | 249,336,122 | 8,982 | 8,020 | 28.9% | 67,406,468 | 27.0% | 8,405 | 333 | 1.2% | 2,838,887 | 1.1% | 8,525 | 19,405 | 69.9% | 179,009,767 | 71.8% | 9,229 |
| TOTAL | 441,016 | 2,087,846,569 | 4,734 | 347,192 | 78.7% | 1,435,151,851 | 68.7% | 4,134 | 12,830 | 2.9% | 67,700,179 | 3.2% | 5,277 | 80,994 | 18.4% | 584,994,539 | 28.0% | 7,223 |

Table I-2. 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 | 6,236 | 83,957,232 | 13,463 | 4,065 | 65.2% | 49,189,146 | 58.6% | 12,101 | 95 | 1.5% | 1,212,936 | 1.4% | 12,768 | 2,076 | 33.3% | 33,555,150 | 40.0% | 16,163 |
| \$ 1 - 3,999 | 1,969 | 16,902,654 | 8,584 | 1,806 | 91.7% | 15,109,208 | 89.4% | 8,366 | 61 | 3.1% | 494,491 | 2.9% | 8,106 | 102 | 5.2% | 1,298,955 | 7.7% | 12,735 |
| 4,000 - 9,999 | 3,889 | 31,242,057 | 8,033 | 3,602 | 92.6% | 28,015,472 | 89.7% | 7,778 | 87 | 2.2% | 880,967 | 2.7% | 10,126 | 200 | 5.1% | 2,345,618 | 7.5% | 11,728 |
| 10,000 - 14,999 | 5,058 | 37,481,758 | 7,410 | 4,746 | 93.8% | 34,275,161 | 91.4% | 7,222 | 93 | 1.8% | 844,447 | 2.3% | 9,080 | 219 | 4.3% | 2,362,150 | 6.3% | 10,786 |
| 15,000 - 19,999 | 5,453 | 40,262,544 | 7,384 | 5,086 | 93.3% | 36,579,193 | 90.9% | 7,192 | 124 | 2.3% | 1,072,557 | 2.7% | 8,650 | 243 | 4.5% | 2,610,794 | 6.5% | 10,744 |
| 20,000 - 24,999 | 5,795 | 44,869,856 | 7,743 | 5,405 | 93.3% | 40,555,249 | 90.4% | 7,503 | 114 | 2.0% | 1,121,952 | 2.5% | 9,842 | 276 | 4.8% | 3,192,655 | 7.1% | 11,568 |
| 25,000 - 29,999 | 6,416 | 51,092,590 | 7,963 | 5,960 | 92.9% | 46,068,007 | 90.2% | 7,730 | 151 | 2.4% | 1,486,815 | 2.9% | 9,846 | 305 | 4.8% | 3,537,768 | 6.9% | 11,599 |
| 30,000 - 39,999 | 14,597 | 122,205,992 | 8,372 | 13,517 | 92.6% | 110,256,548 | 90.2% | 8,157 | 313 | 2.1% | 3,461,554 | 2.8% | 11,059 | 767 | 5.3% | 8,487,890 | 6.9% | 11,066 |
| 40,000 - 49,999 | 17,815 | 156,619,848 | 8,791 | 16,511 | 92.7% | 142,379,290 | 90.9% | 8,623 | 354 | 2.0% | 3,660,123 | 2.3% | 10,339 | 950 | 5.3% | 10,580,435 | 6.8% | 11,137 |
| 50,000 - 59,999 | 20,231 | 185,527,513 | 9,170 | 18,559 | 91.7% | 166,488,070 | 89.7% | 8,971 | 480 | 2.4% | 5,559,969 | 3.0% | 11,583 | 1,192 | 5.9% | 13,479,474 | 7.3% | 11,308 |
| 60,000 - 69,999 | 21,366 | 204,408,984 | 9,567 | 19,609 | 91.8% | 184,050,216 | 90.0% | 9,386 | 471 | 2.2% | 5,360,974 | 2.6% | 11,382 | 1,286 | 6.0% | 14,997,794 | 7.3% | 11,662 |
| 70,000 - 74,999 | 10,281 | 101,733,437 | 9,895 | 9,339 | 90.8% | 90,593,793 | 89.1% | 9,701 | 224 | 2.2% | 2,649,213 | 2.6% | 11,827 | 718 | 7.0% | 8,490,431 | 8.3% | 11,825 |
| 75,000 - 79,999 | 9,906 | 101,828,192 | 10,279 | 8,954 | 90.4% | 90,336,656 | 88.7% | 10,089 | 238 | 2.4% | 2,814,819 | 2.8% | 11,827 | 714 | 7.2% | 8,676,717 | 8.5% | 12,152 |
| 80,000 - 89,999 | 19,266 | 205,200,319 | 10,651 | 17,184 | 89.2% | 178,845,089 | 87.2% | 10,408 | 520 | 2.7% | 6,263,962 | 3.1% | 12,046 | 1,562 | 8.1% | 20,091,268 | 9.8% | 12,863 |
| 90,000 - 99,999 | 17,953 | 199,449,260 | 11,110 | 15,849 | 88.3% | 171,988,452 | 86.2% | 10,852 | 543 | 3.0% | 6,996,524 | 3.5% | 12,885 | 1,561 | 8.7% | 20,464,284 | 10.3% | 13,110 |
| 100,000 - 149,999 | 73,788 | 916,493,294 | 12,421 | 63,808 | 86.5% | 775,433,754 | 84.6% | 12,153 | 2,425 | 3.3% | 34,294,116 | 3.7% | 14,142 | 7,555 | 10.2% | 106,765,424 | 11.6% | 14,132 |
| 150,000 - 199,999 | 50,486 | 718,140,736 | 14,225 | 41,483 | 82.2% | 579,158,651 | 80.6% | 13,961 | 1,873 | 3.7% | 28,965,286 | 4.0% | 15,465 | 7,130 | 14.1% | 110,016,799 | 15.3% | 15,430 |
| 200,000 - 499,999 | 100,653 | 1,612,277,354 | 16,018 | 73,829 | 73.4% | 1,160,568,354 | 72.0% | 15,720 | 3,987 | 4.0% | 68,738,457 | 4.3% | 17,241 | 22,837 | 22.7% | 382,970,543 | 23.8% | 16,770 |
| 500,000 - 999,999 | 31,420 | 521,247,656 | 16,590 | 17,201 | 54.7% | 282,304,645 | 54.2% | 16,412 | 830 | 2.6% | 14,894,869 | 2.9% | 17,946 | 13,389 | 42.6% | 224,048,142 | 43.0% | 16,734 |
| 1,000,000 or more | 28,794 | 448,423,336 | 15,573 | 8,326 | 28.9% | 129,421,605 | 28.9% | 15,544 | 343 | 1.2% | 5,901,494 | 1.3% | 17,206 | 20,125 | 69.9% | 313,100,237 | 69.8% | 15,558 |
| TOTAL | 451,372 | 5,799,364,612 | 12,848 | 354,839 | 78.6% | 4,311,616,559 | 74.3% | 12,151 | 13,326 | 3.0% | 196,675,525 | 3.4% | 14,759 | 83,207 | 18.4% | 1,291,072,528 | 22.3% | 15,516 |

| 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 | 269 | 3,324,792 | 12,360 | 225 | 83.6% | 2,001,258 | 60.2% | 8,894 | 16 | 5.9% | 137,962 | 4.1% | 8,623 | 28 | 10.4% | 1,185,572 | 35.7% | 42,342 |
| \$ 1 - 3,999 | 1,666 | 2,395,780 | 1,438 | 1,505 | 90.3% | 2,184,095 | 91.2% | 1,451 | 41 | 2.5% | 64,314 | 2.7% | 1,569 | 120 | 7.2% | 147,371 | 6.2% | 1,228 |
| 4,000 - 9,999 | 3,541 | 8,941,926 | 2,525 | 3,247 | 91.7% | 8,296,424 | 92.8% | 2,555 | 88 | 2.5% | 187,685 | 2.1% | 2,133 | 206 | 5.8% | 457,817 | 5.1% | 2,222 |
| 10,000 - 14,999 | 4,797 | 15,765,735 | 3,287 | 4,493 | 93.7% | 14,821,560 | 94.0% | 3,299 | 93 | 1.9% | 222,980 | 1.4% | 2,398 | 211 | 4.4% | 721,195 | 4.6% | 3,418 |
| 15,000 - 19,999 | 5,486 | 21,758,973 | 3,966 | 5,118 | 93.3% | 20,275,861 | 93.2% | 3,962 | 129 | 2.4% | 476,085 | 2.2% | 3,691 | 239 | 4.4% | 1,007,027 | 4.6% | 4,214 |
| 20,000 - 24,999 | 5,988 | 27,316,411 | 4,562 | 5,556 | 92.8% | 25,352,915 | 92.8% | 4,563 | 120 | 2.0% | 506,092 | 1.9% | 4,217 | 312 | 5.2% | 1,457,404 | 5.3% | 4,671 |
| 25,000 - 29,999 | 6,805 | 34,539,788 | 5,076 | 6,302 | 92.6% | 32,161,785 | 93.1% | 5,103 | 175 | 2.6% | 728,302 | 2.1% | 4,162 | 328 | 4.8% | 1,649,701 | 4.8% | 5,030 |
| 30,000 - 39,999 | 15,398 | 86,691,683 | 5,630 | 14,292 | 92.8% | 80,281,899 | 92.6% | 5,617 | 333 | 2.2% | 1,792,783 | 2.1% | 5,384 | 773 | 5.0% | 4,617,001 | 5.3% | 5,973 |
| 40,000 - 49,999 | 17,822 | 107,905,124 | 6,055 | 16,520 | 92.7% | 100,028,583 | 92.7% | 6,055 | 357 | 2.0% | 1,813,751 | 1.7% | 5,081 | 945 | 5.3% | 6,062,790 | 5.6% | 6,416 |
| 50,000 - 59,999 | 19,530 | 122,522,154 | 6,274 | 17,974 | 92.0% | 112,934,132 | 92.2% | 6,283 | 464 | 2.4% | 2,580,262 | 2.1% | 5,561 | 1,092 | 5.6% | 7,007,760 | 5.7% | 6,417 |
| 60,000 - 69,999 | 20,164 | 135,065,580 | 6,698 | 18,544 | 92.0% | 124,171,152 | 91.9% | 6,696 | 439 | 2.2% | 2,655,003 | 2.0% | 6,048 | 1,181 | 5.9% | 8,239,425 | 6.1% | 6,977 |
| 70,000 - 74,999 | 9,823 | 68,590,655 | 6,983 | 8,930 | 90.9% | 62,224,606 | 90.7% | 6,968 | 222 | 2.3% | 1,290,503 | 1.9% | 5,813 | 671 | 6.8% | 5,075,546 | 7.4% | 7,564 |
| 75,000 - 79,999 | 9,390 | 67,296,601 | 7,167 | 8,504 | 90.6% | 60,760,498 | 90.3% | 7,145 | 229 | 2.4% | 1,610,046 | 2.4% | 7,031 | 657 | 7.0% | 4,926,057 | 7.3% | 7,498 |
| 80,000 - 89,999 | 18,188 | 137,403,748 | 7,555 | 16,252 | 89.4% | 123,921,671 | 90.2% | 7,625 | 492 | 2.7% | 3,283,319 | 2.4% | 6,673 | 1,444 | 7.9% | 10,198,758 | 7.4% | 7,063 |
| 90,000 - 99,999 | 16,961 | 137,725,038 | 8,120 | 15,003 | 88.5% | 123,256,304 | 89.5% | 8,215 | 487 | 2.9% | 3,230,107 | 2.3% | 6,633 | 1,471 | 8.7% | 11,238,627 | 8.2% | 7,640 |
| 100,000 - 149,999 | 71,092 | 679,061,271 | 9,552 | 61,653 | 86.7% | 594,573,212 | 87.6% | 9,644 | 2,288 | 3.2% | 17,216,661 | 2.5% | 7,525 | 7,151 | 10.1% | 67,271,398 | 9.9% | 9,407 |
| 150,000 - 199,999 | 49,567 | 544,412,323 | 10,983 | 40,857 | 82.4% | 455,299,855 | 83.6% | 11,144 | 1,759 | 3.5% | 14,681,606 | 2.7% | 8,347 | 6,951 | 14.0% | 74,430,862 | 13.7% | 10,708 |
| 200,000 - 499,999 | 99,861 | 1,440,393,441 | 14,424 | 73,368 | 73.5% | 1,047,138,829 | 72.7% | 14,272 | 3,846 | 3.9% | 38,302,511 | 2.7% | 9,959 | 22,647 | 22.7% | 354,952,101 | 24.6% | 15,673 |
| 500,000 - 999,999 | 31,548 | 1,022,927,203 | 32,424 | 17,197 | 54.5% | 508,254,414 | 49.7% | 29,555 | 814 | 2.6% | 14,958,322 | 1.5% | 18,376 | 13,537 | 42.9% | 499,714,467 | 48.9% | 36,915 |
| 1,000,000 or more | 29,758 | 18,120,507,358 | 608,929 | 8,498 | 28.6% | 1,341,797,519 | 7.4% | 157,896 | 337 | 1.1% | 28,137,024 | 0.2% | 83,493 | 20,923 | 70.3% | 16,750,572,815 | 92.4% | 800,582 |
| TOTAL | 437,654 | 22,784,545,584 | 52,061 | 344,038 | 78.6% | 4,839,736,572 | 21.2% | 14,067 | 12,729 | 2.9% | 133,875,318 | 0.6% | 10,517 | 80,887 | 18.5% | 17,810,933,694 | 78.2% | 220,195 |

Table I-2. 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 | 5,508 | 91,204,741 | 16,559 | 3,971 | 72.1% | 57,693,532 | 63.3% | 14,529 | 98 | 1.8% | 1,290,812 | 1.4% | 13,172 | 1,439 | 26.1% | 32,220,397 | 35.3% | 22,391 |
| \$ 1 - 3,999 | 2,262 | 35,869,789 | 15,858 | 2,099 | 92.8% | 33,285,710 | 92.8% | 15,858 | 77 | 3.4% | 1,253,345 | 3.5% | 16,277 | 86 | 3.8% | 1,330,734 | 3.7% | 15,474 |
| 4,000 - 9,999 | 4,473 | 65,988,494 | 14,753 | 4,198 | 93.9% | 61,786,784 | 93.6% | 14,718 | 107 | 2.4% | 1,442,074 | 2.2% | 13,477 | 168 | 3.8% | 2,759,636 | 4.2% | 16,426 |
| 10,000 - 14,999 | 5,795 | 83,856,437 | 14,470 | 5,497 | 94.9% | 79,395,984 | 94.7% | 14,444 | 113 | 1.9% | 1,513,784 | 1.8% | 13,396 | 185 | 3.2% | 2,946,669 | 3.5% | 15,928 |
| 15,000 - 19,999 | 5,922 | 85,184,112 | 14,384 | 5,594 | 94.5% | 80,478,941 | 94.5% | 14,387 | 137 | 2.3% | 2,066,829 | 2.4% | 15,086 | 191 | 3.2% | 2,638,342 | 3.1% | 13,813 |
| 20,000 - 24,999 | 6,026 | 89,004,451 | 14,770 | 5,673 | 94.1% | 84,076,960 | 94.5% | 14,821 | 120 | 2.0% | 1,791,428 | 2.0% | 14,929 | 233 | 3.9% | 3,136,063 | 3.5% | 13,459 |
| 25,000 - 29,999 | 6,372 | 93,618,953 | 14,692 | 5,975 | 93.5% | 87,765,318 | 93.7% | 14,733 | 158 | 2.5% | 2,424,479 | 2.6% | 15,345 | 257 | 4.0% | 3,429,156 | 3.7% | 13,343 |
| 30,000 - 39,999 | 12,604 | 184,637,353 | 14,649 | 11,831 | 93.9% | 172,799,290 | 93.6% | 14,606 | 244 | 1.9% | 4,209,606 | 2.3% | 17,252 | 529 | 4.2% | 7,628,457 | 4.1% | 14,421 |
| 40,000 - 49,999 | 12,259 | 179,094,684 | 14,609 | 11,490 | 93.7% | 167,673,499 | 93.6% | 14,593 | 216 | 1.8% | 3,811,103 | 2.1% | 17,644 | 553 | 4.5% | 7,610,082 | 4.2% | 13,761 |
| 50,000 - 59,999 | 11,480 | 178,591,906 | 15,557 | 10,677 | 93.0% | 167,200,748 | 93.6% | 15,660 | 248 | 2.2% | 3,609,412 | 2.0% | 14,554 | 555 | 4.8% | 7,781,746 | 4.4% | 14,021 |
| 60,000 - 69,999 | 10,264 | 168,294,386 | 16,397 | 9,516 | 92.7% | 156,507,076 | 93.0% | 16,447 | 217 | 2.1% | 3,331,130 | 2.0% | 15,351 | 531 | 5.2% | 8,456,180 | 5.0% | 15,925 |
| 70,000 - 74,999 | 4,516 | 76,850,959 | 17,017 | 4,149 | 91.9% | 70,575,116 | 91.8% | 17,010 | 96 | 2.1% | 2,033,751 | 2.6% | 21,185 | 271 | 6.0% | 4,242,092 | 5.5% | 15,653 |
| 75,000 - 79,999 | 4,097 | 73,684,681 | 17,985 | 3,732 | 91.1% | 67,406,341 | 91.5% | 18,062 | 94 | 2.3% | 1,764,912 | 2.4% | 18,776 | 271 | 6.6% | 4,513,428 | 6.1% | 16,655 |
| 80,000 - 89,999 | 7,298 | 132,373,195 | 18,138 | 6,609 | 90.6% | 119,435,366 | 90.2% | 18,072 | 178 | 2.4% | 3,647,885 | 2.8% | 20,494 | 511 | 7.0% | 9,289,944 | 7.0% | 18,180 |
| 90,000 - 99,999 | 6,352 | 117,450,246 | 18,490 | 5,730 | 90.2% | 106,348,017 | 90.5% | 18,560 | 154 | 2.4% | 3,015,321 | 2.6% | 19,580 | 468 | 7.4% | 8,086,908 | 6.9% | 17,280 |
| 100,000 - 149,999 | 19,210 | 375,597,260 | 19,552 | 16,974 | 88.4% | 334,019,385 | 88.9% | 19,678 | 542 | 2.8% | 12,812,964 | 3.4% | 23,640 | 1,694 | 8.8% | 28,764,911 | 7.7% | 16,980 |
| 150,000 - 199,999 | 6,940 | 161,053,577 | 23,207 | 5,853 | 84.3% | 136,039,729 | 84.5% | 23,243 | 222 | 3.2% | 5,783,991 | 3.6% | 26,054 | 865 | 12.5% | 19,229,857 | 11.9% | 22,231 |
| 200,000 - 499,999 | 5,381 | 182,162,411 | 33,853 | 4,057 | 75.4% | 136,944,021 | 75.2% | 33,755 | 175 | 3.3% | 7,512,239 | 4.1% | 42,927 | 1,149 | 21.4% | 37,706,151 | 20.7% | 32,816 |
| 500,000 - 999,999 | 378 | 26,405,440 | 69,856 | 180 | 47.6% | 9,985,559 | 37.8% | 55,475 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 1,000,000 or more | 115 | 13,673,188 | 118,897 | 33 | 28.7% | 3,849,123 | 28.2% | 116,640 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| TOTAL | 137,252 | 2,414,596,263 | 17,592 | 123,820 | 90.2% | 2,133,266,499 | 88.3% | 17,229 | 3,207 | 2.3% | 63,914,245 | 2.6% | 19,930 | 10,225 | 7.4% | 217,415,519 | 9.0% | 21,263 |

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status.

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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 2019 D-400 returns claiming itemized deductions, 693 returns claimed an aggregate \$15,898,879 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 [561, \$10,397,973]; part-year resident [55, \$1,095,971]; and nonresident [77, \$4,404,935]. [See Table I-2A. 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 2019 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.

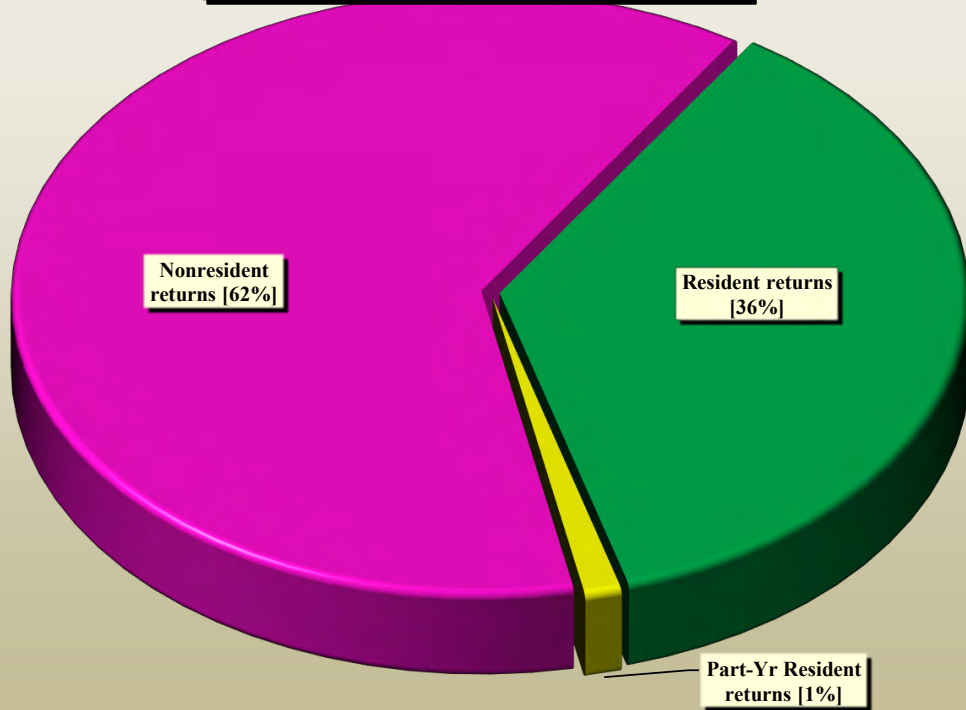
Standard deduction allowances applicable for taxable year 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

[D]=Disclosure. Information for this category is suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

TABLE I-2A. TAX YEAR 2019 REPAYMENT OF CLAIM OF RIGHT INCOME

| FAGI BRACKET | REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE] | | | |
|-------------------|---|-------------------|---------------|---------------|
| | Return Count | Claimed [\$] | [%] | Avg |
| | | | | [\$] |
| \$ < 4,000 | 20 | 161,082 | 1.0% | 8,054 |
| 4,000 - 9,999 | 14 | 115,562 | 0.7% | 8,254 |
| 10,000 - 14,999 | 20 | 79,445 | 0.5% | 3,972 |
| 15,000 - 19,999 | 13 | 78,250 | 0.5% | 6,019 |
| 20,000 - 24,999 | 18 | 184,950 | 1.2% | 10,275 |
| 25,000 - 29,999 | 15 | 252,058 | 1.6% | 16,804 |
| 30,000 - 39,999 | 48 | 788,631 | 5.0% | 16,430 |
| 40,000 - 49,999 | 55 | 506,280 | 3.2% | 9,205 |
| 50,000 - 59,999 | 48 | 414,480 | 2.6% | 8,635 |
| 60,000 - 69,999 | 38 | 227,830 | 1.4% | 5,996 |
| 70,000 - 74,999 | 20 | 136,428 | 0.9% | 6,821 |
| 75,000 - 79,999 | 16 | 208,355 | 1.3% | 13,022 |
| 80,000 - 89,999 | 34 | 507,831 | 3.2% | 14,936 |
| 90,000 - 99,999 | 23 | 302,301 | 1.9% | 13,144 |
| 100,000 - 149,999 | 110 | 2,109,107 | 13.3% | 19,174 |
| 150,000 - 199,999 | 44 | 985,613 | 6.2% | 22,400 |
| 200,000 - 499,999 | 87 | 2,053,592 | 12.9% | 23,605 |
| 500,000 - 999,999 | 34 | 2,241,011 | 14.1% | 65,912 |
| 1,000,000 or more | 36 | 4,546,073 | 28.6% | 126,280 |
| TOTAL | 693 | 15,898,879 | 100.0% | 22,942 |

Exhibit I-2.1. Total Allowable Itemized Deductions Claimed for Tax Year 2019 by Residency Status



Part-Yr Resident returns [3%]

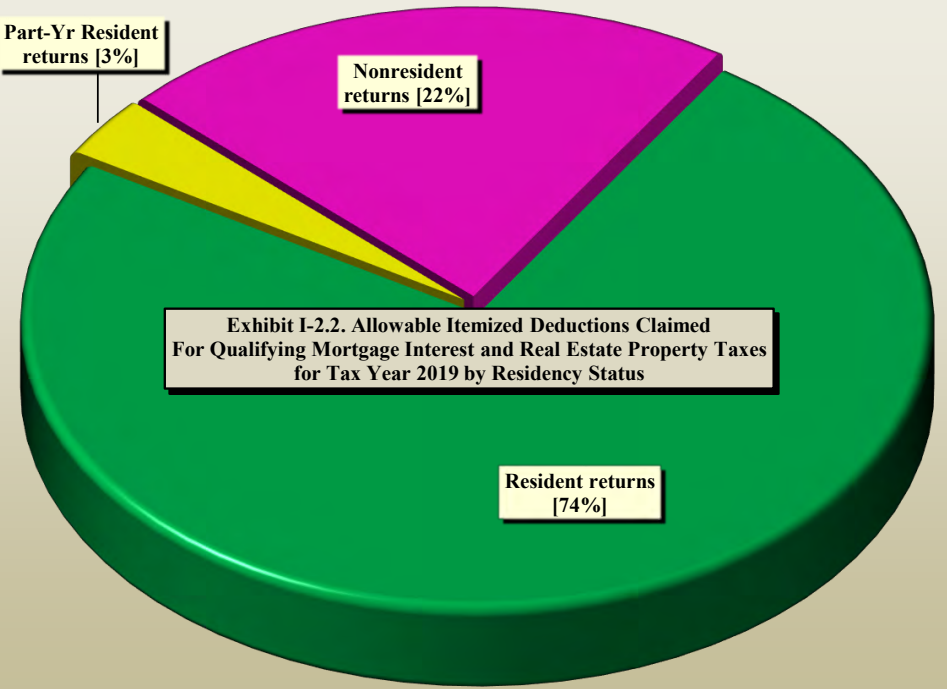
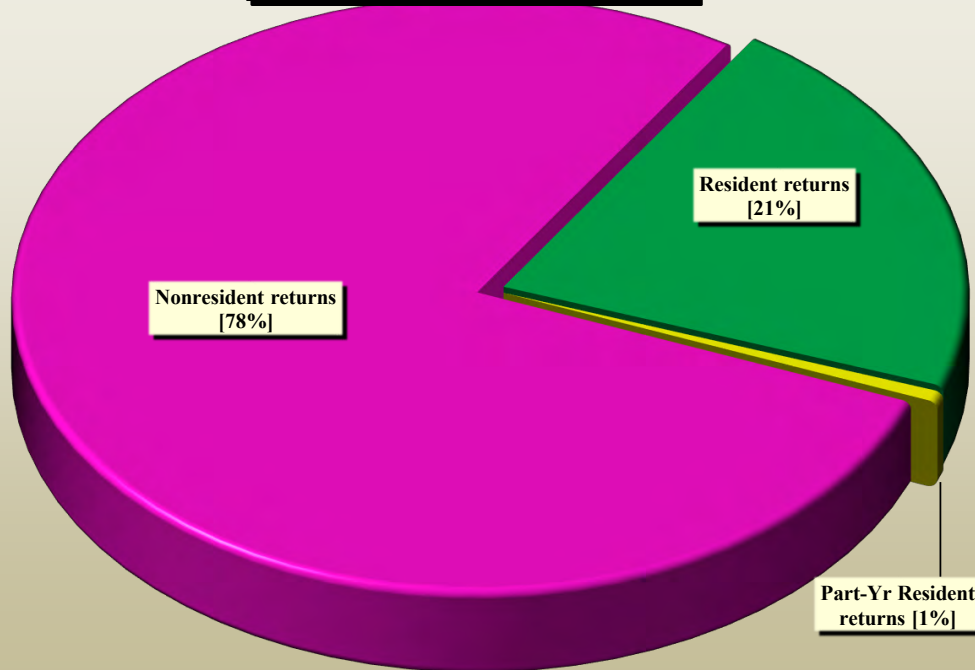


Exhibit I-2.2. Allowable Itemized Deductions Claimed For Qualifying Mortgage Interest and Real Estate Property Taxes for Tax Year 2019 by Residency Status

Exhibit I-2.3. Charitable Contributions Claimed for Tax Year 2019 by Residency Status



Part-Yr Resident returns [3%]

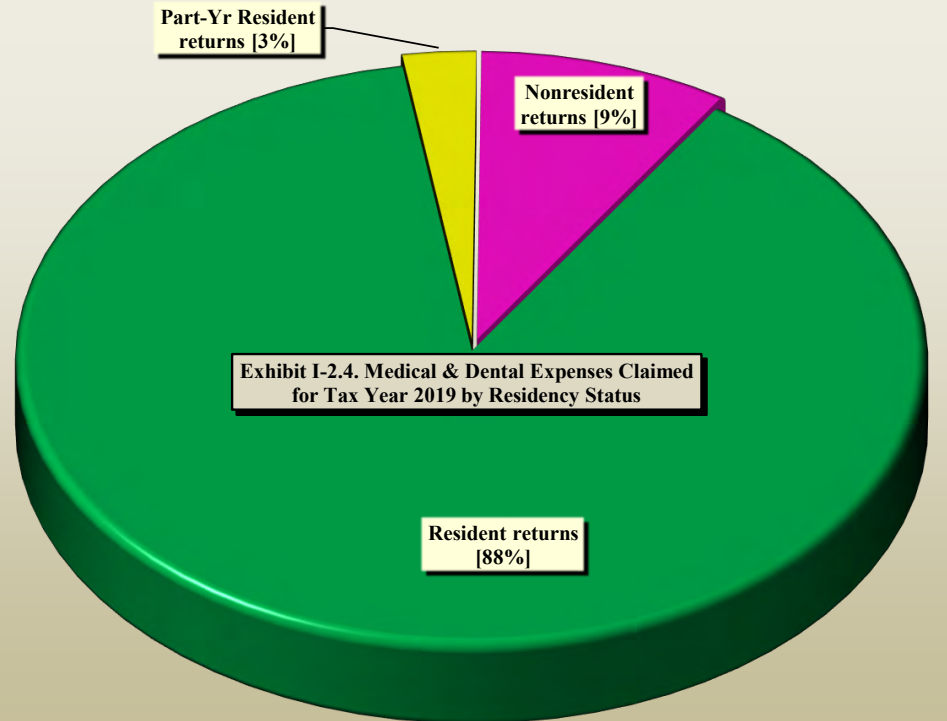


Exhibit I-2.4. Medical & Dental Expenses Claimed for Tax Year 2019 by Residency Status

TABLE I-3. TAX YEAR 2019 INDIVIDUAL INCOME TAX RETURNS WITH \$0 TAX LIABILITY: 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).]

[\$0 tax liability returns=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]

| 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 [\$] |
| AGGREGATE - COMBINED FILING STATUSES | | | | | | | | | | | | | | | | | | |
| < \$15,000 | 19,001 | 444,266,888 | 23,381 | 11,564 | 133,322,121 | 11,529 | 14,683 | 58,141,300 | 3,960 | 15,275 | 154,190,653 | 10,094 | 8,706 | 25,480,980 | 2,927 | 16,313 | 264,595,255 | 16,220 |
| 15,000 - 19,999 | 3,959 | 105,997,139 | 26,774 | 2,036 | 16,737,053 | 8,221 | 2,795 | 8,295,071 | 2,968 | 2,908 | 23,596,368 | 8,114 | 2,892 | 12,788,948 | 4,422 | 3,524 | 69,611,823 | 19,754 |
| 20,000 - 24,999 | 3,410 | 100,941,990 | 29,602 | 1,770 | 15,427,267 | 8,716 | 2,480 | 7,660,769 | 3,089 | 2,553 | 21,081,926 | 8,258 | 2,538 | 13,225,174 | 5,211 | 3,033 | 66,634,890 | 21,970 |
| 25,000 - 29,999 | 2,925 | 92,118,919 | 31,494 | 1,524 | 12,772,634 | 8,381 | 2,124 | 6,427,957 | 3,026 | 2,183 | 18,047,422 | 8,267 | 2,251 | 13,286,023 | 5,902 | 2,600 | 60,785,474 | 23,379 |
| 30,000 - 39,999 | 4,472 | 150,758,922 | 33,712 | 2,336 | 19,491,949 | 8,344 | 3,291 | 10,056,500 | 3,056 | 3,382 | 27,492,290 | 8,129 | 3,508 | 23,830,613 | 6,793 | 3,748 | 99,436,019 | 26,530 |
| 40,000 - 49,999 | 3,795 | 129,798,911 | 34,203 | 1,982 | 15,565,172 | 7,853 | 2,869 | 8,465,670 | 2,951 | 2,940 | 22,705,359 | 7,723 | 3,029 | 23,096,467 | 7,625 | 2,957 | 83,997,085 | 28,406 |
| 50,000 - 59,999 | 3,478 | 123,398,899 | 35,480 | 1,823 | 14,680,400 | 8,053 | 2,688 | 8,124,296 | 3,022 | 2,742 | 21,455,016 | 7,825 | 2,735 | 21,506,718 | 7,864 | 2,440 | 80,437,165 | 32,966 |
| 60,000 - 69,999 | 3,094 | 113,521,042 | 36,691 | 1,676 | 13,848,491 | 8,263 | 2,460 | 7,717,782 | 3,137 | 2,507 | 20,165,792 | 8,044 | 2,494 | 21,492,217 | 8,618 | 2,003 | 71,863,033 | 35,878 |
| 70,000 - 79,999 | 1,338 | 50,483,003 | 37,730 | 739 | 6,262,774 | 8,475 | 1,063 | 3,501,339 | 3,294 | 1,084 | 9,217,571 | 8,503 | 1,108 | 10,186,910 | 9,194 | 832 | 31,078,522 | 37,354 |
| 75,000 - 79,999 | 1,224 | 48,526,106 | 39,646 | 709 | 6,239,078 | 8,800 | 992 | 3,494,934 | 3,523 | 1,011 | 9,103,963 | 9,005 | 1,013 | 9,720,508 | 9,596 | 725 | 29,701,635 | 40,968 |
| 80,000 - 89,999 | 2,100 | 84,029,618 | 40,014 | 1,279 | 12,999,499 | 10,164 | 1,757 | 6,465,050 | 3,680 | 1,791 | 17,266,450 | 9,641 | 1,767 | 17,331,394 | 9,808 | 1,210 | 49,431,774 | 40,853 |
| 90,000 - 99,999 | 1,740 | 68,959,841 | 39,632 | 1,094 | 10,728,561 | 9,807 | 1,463 | 5,684,479 | 3,885 | 1,502 | 14,998,880 | 9,986 | 1,508 | 15,381,038 | 10,200 | 914 | 38,579,923 | 42,210 |
| 100,000 - 149,999 | 5,320 | 216,466,277 | 40,689 | 3,649 | 43,295,167 | 11,865 | 4,718 | 21,957,570 | 4,654 | 4,789 | 56,622,088 | 11,823 | 4,815 | 58,396,700 | 12,128 | 2,244 | 101,447,489 | 45,208 |
| 150,000 - 199,999 | 2,742 | 104,928,936 | 38,267 | 2,132 | 31,536,095 | 14,792 | 2,556 | 15,313,951 | 5,991 | 2,601 | 38,133,057 | 14,661 | 2,586 | 34,984,436 | 13,528 | 612 | 31,811,443 | 51,979 |
| 200,000 - 499,999 | 6,541 | 244,362,206 | 37,359 | 5,443 | 100,182,575 | 18,406 | 6,226 | 47,133,400 | 7,570 | 6,342 | 105,707,299 | 16,668 | 6,336 | 114,426,037 | 18,060 | 466 | 24,228,870 | 51,993 |
| 500,000 - 999,999 | 3,344 | 204,810,760 | 61,247 | 2,597 | 55,761,434 | 21,471 | 3,156 | 27,403,066 | 8,683 | 3,248 | 53,796,182 | 16,563 | 3,295 | 144,629,464 | 43,894 | 55 | 6,385,114 | 116,093 |
| 1,000,000 or more | 5,254 | 6,732,765,922 | 1,281,455 | 3,237 | 76,992,137 | 23,785 | 4,820 | 44,620,287 | 9,257 | 4,994 | 76,759,001 | 15,370 | 5,202 | 6,652,770,924 | 1,278,887 | 23 | 3,235,997 | 140,696 |
| TOTAL | 73,737 | 9,016,135,379 | 122,274 | 45,590 | 585,842,407 | 12,850 | 60,141 | 290,463,421 | 4,830 | 61,852 | 690,339,317 | 11,161 | 55,783 | 7,212,534,551 | 129,296 | 43,699 | 1,113,261,511 | 25,476 |
| SINGLE | | | | | | | | | | | | | | | | | | |
| < \$15,000 | 11,620 | 241,090,076 | 20,748 | 6,198 | 51,616,108 | 8,328 | 8,308 | 26,403,756 | 3,178 | 8,647 | 71,177,975 | 8,232 | 5,688 | 14,836,020 | 2,608 | 10,137 | 155,076,081 | 15,298 |
| 15,000 - 19,999 | 2,324 | 62,097,853 | 26,720 | 957 | 6,700,873 | 7,002 | 1,432 | 3,859,414 | 2,695 | 1,487 | 10,221,399 | 6,874 | 1,519 | 5,920,700 | 3,898 | 2,115 | 45,955,754 | 21,728 |
| 20,000 - 24,999 | 1,797 | 56,117,691 | 31,229 | 672 | 4,890,509 | 7,278 | 1,074 | 2,919,831 | 2,719 | 1,105 | 7,406,133 | 6,702 | 1,146 | 5,074,182 | 4,428 | 1,613 | 43,637,376 | 27,054 |
| 25,000 - 29,999 | 1,497 | 48,088,974 | 32,124 | 574 | 4,248,764 | 7,402 | 894 | 2,381,353 | 2,664 | 923 | 6,353,315 | 6,883 | 986 | 5,214,157 | 5,288 | 1,318 | 36,521,502 | 27,710 |
| 30,000 - 39,999 | 2,354 | 77,619,039 | 32,973 | 929 | 6,306,214 | 6,788 | 1,499 | 3,981,379 | 2,656 | 1,528 | 9,956,002 | 6,516 | 1,636 | 9,521,299 | 5,820 | 1,935 | 58,141,738 | 30,047 |
| 40,000 - 49,999 | 2,236 | 73,646,302 | 32,937 | 973 | 6,374,816 | 6,552 | 1,527 | 3,850,862 | 2,522 | 1,563 | 10,029,623 | 6,417 | 1,628 | 10,071,384 | 6,186 | 1,663 | 53,545,295 | 32,198 |
| 50,000 - 59,999 | 2,234 | 76,202,113 | 34,110 | 982 | 6,600,294 | 6,721 | 1,604 | 4,343,699 | 2,708 | 1,627 | 10,783,168 | 6,628 | 1,612 | 11,176,816 | 6,934 | 1,491 | 54,242,129 | 36,380 |
| 60,000 - 69,999 | 1,903 | 67,603,477 | 35,525 | 899 | 6,393,240 | 7,112 | 1,421 | 4,058,331 | 2,856 | 1,450 | 10,281,758 | 7,091 | 1,412 | 9,992,370 | 7,077 | 1,143 | 47,329,349 | 41,408 |
| 70,000 - 74,999 | 785 | 29,337,579 | 37,373 | 383 | 2,918,719 | 7,621 | 585 | 1,826,432 | 3,122 | 594 | 4,616,076 | 7,771 | 591 | 4,586,326 | 7,760 | 443 | 20,135,177 | 45,452 |
| 75,000 - 79,999 | 663 | 26,109,432 | 39,381 | 316 | 2,421,543 | 7,663 | 487 | 1,518,448 | 3,118 | 494 | 4,066,967 | 7,807 | 496 | 4,066,967 | 8,200 | 349 | 18,185,951 | 52,109 |
| 80,000 - 89,999 | 1,034 | 41,173,156 | 39,819 | 552 | 4,605,333 | 8,343 | 799 | 2,669,508 | 3,341 | 811 | 6,981,578 | 8,609 | 789 | 6,432,628 | 8,153 | 512 | 27,758,950 | 54,217 |
| 90,000 - 99,999 | 778 | 31,519,967 | 40,514 | 433 | 3,847,674 | 8,886 | 609 | 2,206,045 | 3,622 | 630 | 5,785,600 | 9,183 | 605 | 5,008,031 | 8,278 | 347 | 20,726,336 | 59,730 |
| 100,000 - 149,999 | 1,648 | 72,129,407 | 43,768 | 972 | 10,049,130 | 10,339 | 1,349 | 6,004,938 | 4,451 | 1,364 | 14,773,578 | 10,831 | 1,320 | 11,811,020 | 8,948 | 607 | 45,544,809 | 75,033 |
| 150,000 - 199,999 | 567 | 25,716,616 | 45,356 | 353 | 4,155,882 | 11,773 | 480 | 2,732,068 | 5,692 | 491 | 6,110,388 | 12,445 | 474 | 5,610,138 | 11,836 | 139 | 13,996,090 | 100,691 |
| 200,000 - 499,999 | 932 | 37,244,251 | 39,962 | 636 | 9,163,277 | 14,408 | 838 | 5,998,084 | 7,158 | 853 | 11,993,153 | 14,060 | 838 | 16,616,144 | 19,828 | 84 | 8,634,954 | 102,797 |
| 500,000 or more | 938 | 1,946,194,504 | 2,074,834 | 508 | 10,707,551 | 21,078 | 825 | 7,356,814 | 8,917 | 859 | 12,263,316 | 14,276 | 896 | 1,929,671,364 | 2,153,651 | 18 | 4,259,824 | 236,657 |
| TOTAL | 33,310 | 2,911,890,437 | 87,418 | 16,337 | 140,999,927 | 8,631 | 23,731 | 82,110,962 | 3,460 | 24,426 | 202,589,576 | 8,294 | 21,636 | 2,055,609,546 | 95,009 | 23,914 | 653,691,315 | 27,335 |

Table I-3. 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 [\$] |
| MARRIED FILING JOINTLY/SURVIVING SPOUSE | | | | | | | | | | | | | | | | | | |
| < \$15,000 | 5,767 | 172,501,363 | 29,912 | 4,352 | 69,298,658 | 15,923 | 5,240 | 27,496,166 | 5,247 | 5,422 | 69,106,287 | 12,746 | 2,330 | 8,500,312 | 3,648 | 5,112 | 94,894,764 | 18,563 |
| 15,000 - 19,999 | 1,242 | 35,206,430 | 28,347 | 827 | 7,295,788 | 8,822 | 1,096 | 3,625,379 | 3,308 | 1,135 | 10,089,754 | 8,890 | 1,089 | 5,678,526 | 5,214 | 1,134 | 19,438,150 | 17,141 |
| 20,000 - 24,999 | 1,301 | 37,460,041 | 28,793 | 912 | 8,604,804 | 9,435 | 1,186 | 4,043,778 | 3,410 | 1,214 | 11,304,903 | 9,312 | 1,151 | 6,876,107 | 5,974 | 1,185 | 19,279,031 | 16,269 |
| 25,000 - 29,999 | 1,181 | 37,331,222 | 31,610 | 801 | 7,169,930 | 8,951 | 1,065 | 3,586,987 | 3,368 | 1,089 | 9,977,518 | 9,162 | 1,064 | 6,876,006 | 6,462 | 1,083 | 20,477,698 | 18,908 |
| 30,000 - 39,999 | 1,711 | 60,645,289 | 35,444 | 1,159 | 11,037,146 | 9,523 | 1,508 | 5,220,395 | 3,462 | 1,553 | 14,697,287 | 9,464 | 1,538 | 11,778,405 | 7,658 | 1,524 | 34,169,597 | 22,421 |
| 40,000 - 49,999 | 1,244 | 46,926,486 | 37,722 | 811 | 7,621,068 | 9,397 | 1,103 | 3,925,169 | 3,559 | 1,128 | 10,483,335 | 9,294 | 1,137 | 10,871,847 | 9,562 | 1,090 | 25,571,304 | 23,460 |
| 50,000 - 59,999 | 987 | 38,989,714 | 39,503 | 657 | 6,630,787 | 10,093 | 883 | 3,165,429 | 3,585 | 902 | 8,668,339 | 9,610 | 906 | 8,660,733 | 9,559 | 793 | 21,660,642 | 27,315 |
| 60,000 - 69,999 | 978 | 39,928,908 | 40,827 | 621 | 6,094,379 | 9,814 | 861 | 3,100,878 | 3,601 | 869 | 8,059,412 | 9,274 | 893 | 9,816,321 | 10,993 | 758 | 22,053,175 | 29,094 |
| 70,000 - 74,999 | 462 | 18,923,576 | 40,960 | 294 | 2,772,421 | 9,430 | 403 | 1,448,608 | 3,595 | 412 | 3,839,556 | 9,319 | 435 | 4,841,544 | 11,130 | 348 | 10,242,476 | 29,432 |
| 75,000 - 79,999 | 474 | 20,164,381 | 42,541 | 328 | 3,245,978 | 9,896 | 431 | 1,710,775 | 3,969 | 441 | 4,433,696 | 10,054 | 441 | 4,999,635 | 11,337 | 341 | 10,731,050 | 31,469 |
| 80,000 - 89,999 | 938 | 39,627,121 | 42,246 | 628 | 7,193,601 | 11,455 | 845 | 3,401,061 | 4,025 | 860 | 8,896,960 | 10,345 | 868 | 9,947,066 | 11,460 | 663 | 20,783,095 | 31,347 |
| 90,000 - 99,999 | 867 | 34,636,777 | 39,950 | 587 | 6,066,483 | 10,335 | 776 | 3,147,131 | 4,056 | 788 | 8,178,334 | 10,379 | 825 | 9,624,292 | 11,666 | 541 | 16,834,151 | 31,117 |
| 100,000 - 149,999 | 3,390 | 136,508,994 | 40,268 | 2,446 | 30,406,210 | 12,431 | 3,119 | 14,814,157 | 4,750 | 3,168 | 38,412,912 | 12,125 | 3,242 | 44,444,504 | 13,709 | 1,568 | 53,651,578 | 34,217 |
| 150,000 - 199,999 | 2,032 | 75,808,519 | 37,307 | 1,657 | 25,528,747 | 15,407 | 1,946 | 11,826,287 | 6,077 | 1,976 | 29,896,341 | 15,130 | 1,991 | 28,207,585 | 14,168 | 463 | 17,704,593 | 38,239 |
| 200,000 - 499,999 | 5,355 | 198,807,377 | 37,126 | 4,613 | 87,709,753 | 19,014 | 5,171 | 39,762,644 | 7,690 | 5,262 | 90,183,356 | 17,139 | 5,266 | 94,147,366 | 17,878 | 368 | 14,476,655 | 39,339 |
| 500,000 - 999,999 | 2,885 | 177,958,475 | 61,684 | 2,309 | 50,561,421 | 21,898 | 2,760 | 24,264,934 | 8,792 | 2,832 | 47,853,248 | 16,897 | 2,862 | 126,646,716 | 44,251 | 43 | 3,458,511 | 80,430 |
| 1,000,000 or more | 4,364 | 4,120,718,190 | 944,253 | 2,772 | 66,465,628 | 23,977 | 4,055 | 38,264,236 | 9,436 | 4,198 | 65,509,480 | 15,605 | 4,342 | 4,053,305,934 | 933,511 | 17 | 1,902,776 | 111,928 |
| TOTAL | 35,178 | 5,292,142,863 | 150,439 | 25,774 | 403,702,802 | 15,663 | 32,448 | 192,804,014 | 5,942 | 33,249 | 439,590,718 | 13,221 | 30,380 | 4,445,222,899 | 146,321 | 17,031 | 407,329,246 | 23,917 |
| MARRIED FILING SEPARATELY | | | | | | | | | | | | | | | | | | |
| < \$15,000 | 862 | 13,302,319 | 15,432 | 507 | 5,869,605 | 11,577 | 581 | 1,837,862 | 3,163 | 627 | 6,486,830 | 10,346 | 328 | 1,002,840 | 3,057 | 527 | 5,812,649 | 11,030 |
| 15,000 - 19,999 | 103 | 1,919,095 | 18,632 | 62 | 620,133 | 10,002 | 72 | 203,170 | 2,822 | 79 | 785,684 | 9,945 | 75 | 290,051 | 3,867 | 63 | 843,360 | 13,387 |
| 20,000 - 24,999 | 107 | 2,124,371 | 19,854 | 59 | 576,749 | 9,775 | 75 | 206,086 | 2,748 | 80 | 708,861 | 8,861 | 85 | 419,075 | 4,930 | 78 | 996,435 | 12,775 |
| 25,000 - 29,999 | 103 | 2,589,322 | 25,139 | 62 | 564,415 | 9,103 | 72 | 172,111 | 2,390 | 73 | 682,865 | 9,354 | 84 | 456,612 | 5,436 | 77 | 1,449,845 | 18,829 |
| 30,000 - 39,999 | 179 | 4,337,805 | 24,234 | 114 | 954,102 | 8,369 | 130 | 342,679 | 2,636 | 137 | 1,260,632 | 9,202 | 144 | 1,045,591 | 7,261 | 104 | 2,031,582 | 19,534 |
| 40,000 - 49,999 | 150 | 3,608,717 | 24,058 | 96 | 700,948 | 7,302 | 112 | 288,742 | 2,578 | 118 | 977,590 | 8,285 | 125 | 1,018,535 | 8,148 | 84 | 1,612,592 | 19,198 |
| 50,000 - 59,999 | 123 | 3,159,202 | 25,685 | 85 | 687,072 | 8,083 | 92 | 244,279 | 2,655 | 96 | 890,390 | 9,275 | 103 | 744,409 | 7,227 | 61 | 1,524,403 | 24,990 |
| 60,000 - 69,999 | 100 | 2,531,390 | 25,314 | 69 | 571,766 | 8,286 | 85 | 237,343 | 2,792 | 87 | 796,909 | 9,160 | 84 | 703,750 | 8,378 | 45 | 1,030,731 | 22,905 |
| 70,000 - 74,999 | 47 | 752,040 | 16,001 | 29 | 223,368 | 7,702 | 38 | 115,372 | 3,036 | 38 | 326,273 | 8,586 | 43 | 273,866 | 6,369 | 16 | 151,901 | 9,494 |
| 75,000 - 79,999 | 49 | 1,255,096 | 25,614 | 31 | 1,255,096 | 8,551 | 37 | 112,711 | 3,046 | 39 | 365,510 | 9,372 | 41 | 382,582 | 9,331 | 19 | 507,004 | 26,684 |
| 80,000 - 89,999 | 75 | 1,667,373 | 22,232 | 49 | 520,872 | 10,630 | 63 | 198,749 | 3,155 | 68 | 674,595 | 9,921 | 64 | 565,040 | 8,829 | 22 | 427,738 | 19,443 |
| 90,000 - 99,999 | 42 | 994,140 | 23,669 | 26 | 246,314 | 9,474 | 30 | 96,895 | 3,230 | 34 | 331,216 | 9,742 | 34 | 330,955 | 9,734 | 11 | 331,933 | 30,176 |
| 100,000 - 149,999 | 135 | 3,395,104 | 25,149 | 96 | 962,127 | 10,022 | 110 | 395,952 | 3,600 | 116 | 1,266,153 | 10,915 | 116 | 1,099,117 | 9,475 | 35 | 1,029,870 | 29,425 |
| 150,000 or more | 425 | 639,775,141 | 1,505,353 | 236 | 3,962,253 | 16,789 | 327 | 1,492,914 | 4,565 | 347 | 4,347,629 | 12,529 | 397 | 634,628,630 | 1,598,561 | 10 | 798,882 | 79,888 |
| TOTAL | 2,500 | 681,411,115 | 272,564 | 1,521 | 16,724,802 | 10,996 | 1,824 | 5,944,865 | 3,259 | 1,939 | 19,901,137 | 10,264 | 1,723 | 642,961,053 | 373,164 | 1,152 | 18,548,925 | 16,101 |

Table I-3. 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 [\$] |
| HEAD OF HOUSEHOLD | | | | | | | | | | | | | | | | | | |
| < \$15,000 | 752 | 17,373,130 | 23,103 | 507 | 6,537,750 | 12,895 | 554 | 2,403,516 | 4,338 | 579 | 7,419,561 | 12,814 | 360 | 1,141,808 | 3,172 | 537 | 8,811,761 | 16,409 |
| 15,000 - 19,999 | 290 | 6,773,761 | 23,358 | 190 | 2,120,259 | 11,159 | 195 | 607,108 | 3,113 | 207 | 2,499,531 | 12,075 | 209 | 899,671 | 4,305 | 212 | 3,374,559 | 15,918 |
| 20,000 - 24,999 | 205 | 5,239,887 | 25,560 | 127 | 1,355,205 | 10,671 | 145 | 491,074 | 3,387 | 154 | 1,662,029 | 10,792 | 156 | 855,810 | 5,486 | 157 | 2,722,048 | 17,338 |
| 25,000 - 29,999 | 144 | 4,109,401 | 28,538 | 87 | 789,525 | 9,075 | 93 | 287,506 | 3,091 | 98 | 1,033,724 | 10,548 | 117 | 739,248 | 6,318 | 122 | 2,336,429 | 19,151 |
| 30,000 - 39,999 | 228 | 8,156,789 | 35,775 | 134 | 1,194,487 | 8,914 | 154 | 512,047 | 3,325 | 164 | 1,578,369 | 9,624 | 190 | 1,485,318 | 7,817 | 185 | 5,093,102 | 27,530 |
| 40,000 - 49,999 | 165 | 5,617,406 | 34,045 | 102 | 868,340 | 8,513 | 127 | 400,897 | 3,157 | 131 | 1,214,811 | 9,273 | 139 | 1,134,701 | 8,163 | 120 | 3,267,894 | 27,232 |
| 50,000 - 59,999 | 134 | 5,047,870 | 37,671 | 99 | 762,247 | 7,699 | 109 | 370,889 | 3,403 | 117 | 1,113,119 | 9,514 | 114 | 924,760 | 8,112 | 95 | 3,009,991 | 31,684 |
| 60,000 - 69,999 | 113 | 3,457,267 | 30,595 | 87 | 789,106 | 9,070 | 93 | 321,230 | 3,454 | 101 | 1,027,713 | 10,175 | 105 | 979,776 | 9,331 | 57 | 1,449,778 | 25,435 |
| 70,000 - 74,999 | 44 | 1,469,808 | 33,405 | 33 | 348,266 | 10,554 | 37 | 110,927 | 2,998 | 40 | 435,666 | 10,892 | 39 | 485,174 | 12,440 | 25 | 548,968 | 21,959 |
| 75,000 - 79,999 | 38 | 997,197 | 26,242 | 34 | 306,479 | 9,014 | 37 | 153,000 | 4,135 | 37 | 448,243 | 12,115 | 35 | 271,324 | 7,752 | 16 | 277,630 | 17,352 |
| 80,000 - 89,999 | 53 | 1,561,968 | 29,471 | 50 | 679,693 | 13,594 | 50 | 195,732 | 3,915 | 52 | 713,317 | 13,718 | 46 | 386,660 | 8,406 | 13 | 461,991 | 35,538 |
| 90,000 - 99,999 | 53 | 1,808,993 | 34,132 | 48 | 568,090 | 11,835 | 48 | 234,408 | 4,884 | 50 | 703,730 | 14,075 | 44 | 417,760 | 9,495 | 15 | 687,503 | 45,834 |
| 100,000 - 149,999 | 147 | 4,432,736 | 30,155 | 135 | 1,877,700 | 13,909 | 140 | 742,523 | 5,304 | 141 | 2,169,445 | 15,386 | 137 | 1,042,059 | 7,606 | 34 | 1,221,232 | 35,919 |
| 150,000 or more | 383 | 64,644,751 | 168,785 | 325 | 6,217,729 | 19,131 | 356 | 2,772,723 | 7,789 | 367 | 6,238,628 | 16,999 | 353 | 57,976,984 | 164,241 | 14 | 429,139 | 30,653 |
| TOTAL | 2,749 | 130,690,964 | 47,541 | 1,958 | 24,414,876 | 12,469 | 2,138 | 9,603,580 | 4,492 | 2,238 | 28,257,886 | 12,626 | 2,044 | 68,741,053 | 33,631 | 1,602 | 33,692,025 | 21,031 |

Upper FAGI bracket levels have been collapsed for the single, married filing separately, and head of household filing status categories to avoid disclosing specific taxpayer details for itemized deduction types with low return counts.

The data are combined with data in an adjacent FAGI bracket class and included in the appropriate totals. FAGI bracket level data for the aggregate-combined filing statuses category reflect data in its original class. Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 return counts.

For tax year 2019 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 163 returns claimed an aggregate \$4,312,091 value of deductible repayment of claim of right income.

††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 2019 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 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.

TABLE I-4. TAX YEAR 2019 INDIVIDUAL INCOME TAX RETURNS WITH \$0 TAX LIABILITY: 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).]

[\$0 tax liability returns=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]

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2019

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2019

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2019 with North Carolina reportable income.

| FAGI BRACKET | QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$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 [\$] | | | | | | | | | | | | | | | |
| <\$10,000 | 8,923 | 112,087,186 | 12,562 | 6,940 | 77.8% | 68,432,301 | 61.1% | 9,861 | 200 | 2.2% | 2,042,689 | 1.8% | 10,213 | 1,783 | 20.0% | 41,612,196 | 37.1% | 23,338 |
| 10,000 - 14,999 | 2,641 | 21,234,935 | 8,040 | 2,436 | 92.2% | 19,095,644 | 89.9% | 7,839 | 65 | 2.5% | 528,865 | 2.5% | 8,136 | 140 | 5.3% | 1,610,426 | 7.6% | 11,503 |
| 15,000 - 19,999 | 2,036 | 16,737,053 | 8,221 | 1,850 | 90.9% | 14,788,376 | 88.4% | 7,994 | 64 | 3.1% | 598,731 | 3.6% | 9,355 | 122 | 6.0% | 1,349,946 | 8.1% | 11,065 |
| 20,000 - 24,999 | 1,770 | 15,427,267 | 8,716 | 1,582 | 89.4% | 13,143,914 | 85.2% | 8,308 | 49 | 2.8% | 537,523 | 3.5% | 10,970 | 139 | 7.9% | 1,745,830 | 11.3% | 12,560 |
| 25,000 - 29,999 | 1,524 | 12,772,634 | 8,381 | 1,333 | 87.5% | 10,616,884 | 83.1% | 7,965 | 50 | 3.3% | 402,706 | 3.2% | 8,054 | 141 | 9.3% | 1,753,044 | 13.7% | 12,433 |
| 30,000 - 39,999 | 2,336 | 19,491,949 | 8,344 | 1,994 | 85.4% | 15,480,923 | 79.4% | 7,764 | 75 | 3.2% | 795,666 | 4.1% | 10,609 | 267 | 11.4% | 3,215,360 | 16.5% | 12,043 |
| 40,000 - 49,999 | 1,982 | 15,565,172 | 7,853 | 1,655 | 83.5% | 11,894,264 | 76.4% | 7,187 | 58 | 2.9% | 469,180 | 3.0% | 8,089 | 269 | 13.6% | 3,201,728 | 20.6% | 11,902 |
| 50,000 - 59,999 | 1,823 | 14,680,400 | 8,053 | 1,454 | 79.8% | 10,523,357 | 71.7% | 7,238 | 70 | 3.8% | 654,128 | 4.5% | 9,345 | 299 | 16.4% | 3,502,915 | 23.9% | 11,715 |
| 60,000 - 69,999 | 1,676 | 13,848,491 | 8,263 | 1,315 | 78.5% | 9,574,391 | 69.1% | 7,281 | 58 | 3.5% | 586,657 | 4.2% | 10,115 | 303 | 18.1% | 3,687,443 | 26.6% | 12,170 |
| 70,000 - 74,999 | 739 | 6,262,774 | 8,475 | 550 | 74.4% | 4,094,036 | 65.4% | 7,444 | 26 | 3.5% | 272,405 | 4.3% | 10,477 | 163 | 22.1% | 1,896,333 | 30.3% | 11,634 |
| 75,000 - 79,999 | 709 | 6,239,078 | 8,800 | 488 | 68.8% | 3,691,316 | 59.2% | 7,564 | 39 | 5.5% | 381,880 | 6.1% | 9,792 | 182 | 25.7% | 2,165,882 | 34.7% | 11,900 |
| 80,000 - 89,999 | 1,279 | 12,999,499 | 10,164 | 841 | 65.8% | 7,175,925 | 55.2% | 8,533 | 48 | 3.8% | 579,860 | 4.5% | 12,080 | 390 | 30.5% | 5,243,714 | 40.3% | 13,445 |
| 90,000 - 99,999 | 1,094 | 10,728,561 | 9,807 | 682 | 62.3% | 5,708,958 | 53.2% | 8,371 | 60 | 5.5% | 646,968 | 6.0% | 10,783 | 352 | 32.2% | 4,372,635 | 40.8% | 12,422 |
| 100,000 - 149,999 | 3,649 | 43,295,167 | 11,865 | 1,714 | 47.0% | 15,870,801 | 36.7% | 9,260 | 199 | 5.5% | 2,299,021 | 5.3% | 11,553 | 1,736 | 47.6% | 25,125,345 | 58.0% | 14,473 |
| 150,000 - 199,999 | 2,132 | 31,536,095 | 14,792 | 466 | 21.9% | 5,714,906 | 18.1% | 12,264 | 110 | 5.2% | 1,547,720 | 4.9% | 14,070 | 1,556 | 73.0% | 24,273,469 | 77.0% | 15,600 |
| 200,000 - 499,999 | 5,443 | 100,182,575 | 18,406 | 347 | 6.4% | 5,828,473 | 5.8% | 16,797 | 195 | 3.6% | 3,306,087 | 3.3% | 16,954 | 4,901 | 90.0% | 91,048,015 | 90.9% | 18,577 |
| 500,000 - 999,999 | 2,597 | 55,761,434 | 21,471 | 58 | 2.2% | 1,307,160 | 2.3% | 22,537 | 24 | 0.9% | 567,171 | 1.0% | 23,632 | 2,515 | 96.8% | 53,887,103 | 96.6% | 21,426 |
| 1,000,000 or more | 3,237 | 76,992,137 | 23,785 | 33 | 1.0% | 762,493 | 1.0% | 23,106 | 14 | 0.4% | 329,378 | 0.4% | 23,527 | 3,190 | 98.5% | 75,900,266 | 98.6% | 23,793 |
| TOTAL | 45,590 | 585,842,407 | 12,850 | 25,738 | 56.5% | 223,704,122 | 38.2% | 8,692 | 1,404 | 3.1% | 16,546,635 | 2.8% | 11,785 | 18,448 | 40.5% | 345,591,650 | 59.0% | 18,733 |

| FAGI BRACKET | REAL ESTATE PROPERTY TAXES [unlimited-prior to \$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 [\$] | | | | | | | | | | | | | | | |
| <\$10,000 | 11,108 | 47,888,880 | 4,311 | 8,734 | 78.6% | 30,406,481 | 63.5% | 3,481 | 211 | 1.9% | 862,850 | 1.8% | 4,089 | 2,163 | 19.5% | 16,619,549 | 34.7% | 7,684 |
| 10,000 - 14,999 | 3,575 | 10,252,420 | 2,868 | 3,328 | 93.1% | 9,196,367 | 89.7% | 2,763 | 69 | 1.9% | 243,336 | 2.4% | 3,527 | 178 | 5.0% | 812,717 | 7.9% | 4,566 |
| 15,000 - 19,999 | 2,795 | 8,295,071 | 2,968 | 2,568 | 91.9% | 7,302,728 | 88.0% | 2,844 | 74 | 2.6% | 267,570 | 3.2% | 3,616 | 153 | 5.5% | 724,773 | 8.7% | 4,737 |
| 20,000 - 24,999 | 2,480 | 7,660,769 | 3,089 | 2,252 | 90.8% | 6,524,080 | 85.2% | 2,897 | 51 | 2.1% | 214,564 | 2.8% | 4,207 | 177 | 7.1% | 922,125 | 12.0% | 5,210 |
| 25,000 - 29,999 | 2,124 | 6,427,957 | 3,026 | 1,903 | 89.6% | 5,345,556 | 83.2% | 2,809 | 54 | 2.5% | 235,050 | 3.7% | 4,353 | 167 | 7.9% | 847,351 | 13.2% | 5,074 |
| 30,000 - 39,999 | 3,291 | 10,056,500 | 3,056 | 2,881 | 87.5% | 8,067,557 | 80.2% | 2,800 | 78 | 2.4% | 365,799 | 3.6% | 4,690 | 332 | 10.1% | 1,623,144 | 16.1% | 4,889 |
| 40,000 - 49,999 | 2,869 | 8,465,670 | 2,951 | 2,464 | 85.9% | 6,610,093 | 78.1% | 2,683 | 71 | 2.5% | 214,517 | 2.5% | 3,021 | 334 | 11.6% | 1,641,060 | 19.4% | 4,913 |
| 50,000 - 59,999 | 2,688 | 8,124,296 | 3,022 | 2,249 | 83.7% | 6,055,803 | 74.5% | 2,693 | 83 | 3.1% | 333,097 | 4.1% | 4,013 | 356 | 13.2% | 1,735,396 | 21.4% | 4,875 |
| 60,000 - 69,999 | 2,460 | 7,717,782 | 3,137 | 2,019 | 82.1% | 5,638,519 | 73.1% | 2,793 | 66 | 2.7% | 239,694 | 3.1% | 3,632 | 375 | 15.2% | 1,839,569 | 23.8% | 4,906 |
| 70,000 - 74,999 | 1,063 | 3,501,339 | 3,294 | 829 | 78.0% | 2,354,012 | 67.2% | 2,840 | 34 | 3.2% | 130,373 | 3.7% | 3,835 | 200 | 18.8% | 1,016,954 | 29.0% | 5,085 |
| 75,000 - 79,999 | 992 | 3,494,934 | 3,523 | 737 | 74.3% | 2,189,559 | 62.6% | 2,971 | 42 | 4.2% | 179,098 | 5.1% | 4,264 | 213 | 21.5% | 1,126,277 | 32.2% | 5,288 |
| 80,000 - 89,999 | 1,757 | 6,465,050 | 3,680 | 1,267 | 72.1% | 3,994,108 | 61.8% | 3,152 | 56 | 3.2% | 204,493 | 3.2% | 3,652 | 434 | 24.7% | 2,266,449 | 35.1% | 5,222 |
| 90,000 - 99,999 | 1,463 | 5,684,479 | 3,885 | 994 | 67.9% | 3,236,099 | 56.9% | 3,256 | 69 | 4.7% | 318,329 | 5.6% | 4,613 | 400 | 27.3% | 2,130,051 | 37.5% | 5,325 |
| 100,000 - 149,999 | 4,718 | 21,957,570 | 4,654 | 2,534 | 53.7% | 9,425,206 | 42.9% | 3,719 | 224 | 4.7% | 1,057,498 | 4.8% | 4,721 | 1,960 | 41.5% | 11,474,866 | 52.3% | 5,855 |
| 150,000 - 199,999 | 2,556 | 15,313,951 | 5,991 | 670 | 26.2% | 3,074,303 | 20.1% | 4,589 | 116 | 4.5% | 600,720 | 3.9% | 5,179 | 1,770 | 69.2% | 11,638,928 | 76.0% | 6,576 |
| 200,000 - 499,999 | 6,226 | 47,133,400 | 7,570 | 425 | 6.8% | 2,427,744 | 5.2% | 5,712 | 196 | 3.1% | 1,211,020 | 2.6% | 6,179 | 5,605 | 90.0% | 43,494,636 | 92.3% | 7,760 |
| 500,000 - 999,999 | 3,156 | 27,403,066 | 8,683 | 65 | 2.1% | 476,850 | 1.7% | 7,336 | 26 | 0.8% | 218,441 | 0.8% | 8,402 | 3,065 | 97.1% | 26,707,775 | 97.5% | 8,714 |
| 1,000,000 or more | 4,820 | 44,620,287 | 9,257 | 49 | 1.0% | 436,924 | 1.0% | 8,917 | 16 | 0.3% | 119,925 | 0.3% | 7,495 | 4,755 | 98.7% | 44,063,438 | 98.8% | 9,267 |
| TOTAL | 60,141 | 290,463,421 | 4,830 | 35,968 | 59.8% | 112,761,989 | 38.8% | 3,135 | 1,536 | 2.6% | 7,016,374 | 2.4% | 4,568 | 22,637 | 37.6% | 170,685,058 | 58.8% | 7,540 |

Table I-4. continued

| FAGI BRACKET | ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$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 [\$] |
| | <\$10,000 | 11,564 | 124,415,192 | 10,759 | 9,088 | 78.6% | 86,963,109 | 69.9% | 9,569 | 230 | 2.0% | 2,418,445 | 1.9% | 10,515 | 2,246 | 19.4% | 35,033,638 | 28.2% |
| 10,000 - 14,999 | 3,711 | 29,775,461 | 8,024 | 3,450 | 93.0% | 26,959,718 | 90.5% | 7,814 | 72 | 1.9% | 717,641 | 2.4% | 9,967 | 189 | 5.1% | 2,098,102 | 7.0% | 11,101 |
| 15,000 - 19,999 | 2,908 | 23,596,368 | 8,114 | 2,672 | 91.9% | 20,996,828 | 89.0% | 7,858 | 77 | 2.6% | 747,639 | 3.2% | 9,710 | 159 | 5.5% | 1,851,901 | 7.8% | 11,647 |
| 20,000 - 24,999 | 2,553 | 21,081,926 | 8,258 | 2,315 | 90.7% | 18,178,972 | 86.2% | 7,853 | 57 | 2.2% | 671,366 | 3.2% | 11,778 | 181 | 7.1% | 2,231,588 | 10.6% | 12,329 |
| 25,000 - 29,999 | 2,183 | 18,047,422 | 8,267 | 1,951 | 89.4% | 15,208,259 | 84.3% | 7,795 | 58 | 2.7% | 624,844 | 3.5% | 10,773 | 174 | 8.0% | 2,214,319 | 12.3% | 12,726 |
| 30,000 - 39,999 | 3,382 | 27,492,290 | 8,129 | 2,954 | 87.3% | 22,376,291 | 81.4% | 7,575 | 86 | 2.5% | 1,021,268 | 3.7% | 11,875 | 342 | 10.1% | 4,094,731 | 14.9% | 11,973 |
| 40,000 - 49,999 | 2,940 | 22,705,359 | 7,723 | 2,524 | 85.9% | 17,865,401 | 78.7% | 7,078 | 73 | 2.5% | 667,034 | 2.9% | 9,137 | 343 | 11.7% | 4,172,924 | 18.4% | 12,166 |
| 50,000 - 59,999 | 2,742 | 21,455,016 | 7,825 | 2,291 | 83.6% | 16,010,545 | 74.6% | 6,988 | 85 | 3.1% | 950,809 | 4.4% | 11,186 | 366 | 13.3% | 4,493,662 | 20.9% | 12,278 |
| 60,000 - 69,999 | 2,507 | 20,165,792 | 8,044 | 2,057 | 82.1% | 14,736,235 | 73.1% | 7,164 | 69 | 2.8% | 767,443 | 3.8% | 11,122 | 381 | 15.2% | 4,662,114 | 23.1% | 12,237 |
| 70,000 - 74,999 | 1,084 | 9,217,571 | 8,503 | 842 | 77.7% | 6,286,743 | 68.2% | 7,466 | 35 | 3.2% | 365,513 | 4.0% | 10,443 | 207 | 19.1% | 2,565,315 | 27.8% | 12,393 |
| 75,000 - 79,999 | 1,011 | 9,103,963 | 9,005 | 746 | 73.8% | 5,716,797 | 62.8% | 7,663 | 43 | 4.3% | 505,426 | 5.6% | 11,754 | 222 | 22.0% | 2,881,740 | 31.7% | 12,981 |
| 80,000 - 89,999 | 1,791 | 17,266,450 | 9,641 | 1,284 | 71.7% | 10,466,919 | 60.6% | 8,152 | 60 | 3.4% | 631,350 | 3.7% | 10,523 | 447 | 25.0% | 6,168,181 | 35.7% | 13,799 |
| 90,000 - 99,999 | 1,502 | 14,998,880 | 9,986 | 1,017 | 67.7% | 8,519,946 | 56.8% | 8,378 | 72 | 4.8% | 893,485 | 6.0% | 12,410 | 413 | 27.5% | 5,585,449 | 37.2% | 13,524 |
| 100,000 - 149,999 | 4,789 | 56,622,088 | 11,823 | 2,565 | 53.6% | 23,773,948 | 42.0% | 9,269 | 224 | 4.7% | 2,993,566 | 5.3% | 13,364 | 2,000 | 41.8% | 29,854,574 | 52.7% | 14,927 |
| 150,000 - 199,999 | 2,601 | 38,133,057 | 14,661 | 674 | 25.9% | 7,821,953 | 20.5% | 11,605 | 120 | 4.6% | 1,829,641 | 4.8% | 15,247 | 1,807 | 69.5% | 28,481,463 | 74.7% | 15,762 |
| 200,000 - 499,999 | 6,342 | 105,707,299 | 16,668 | 436 | 6.9% | 6,375,264 | 6.0% | 14,622 | 203 | 3.2% | 3,430,054 | 3.2% | 16,897 | 5,703 | 89.9% | 95,901,981 | 90.7% | 16,816 |
| 500,000 - 999,999 | 3,248 | 53,796,182 | 16,563 | 70 | 2.2% | 1,128,917 | 2.1% | 16,127 | 28 | 0.9% | 489,709 | 0.9% | 17,490 | 3,150 | 97.0% | 52,177,556 | 97.0% | 16,564 |
| 1,000,000 or more | 4,994 | 76,759,001 | 15,370 | 50 | 1.0% | 753,963 | 1.0% | 15,079 | 17 | 0.3% | 287,353 | 0.4% | 16,903 | 4,927 | 98.7% | 75,717,685 | 98.6% | 15,368 |
| TOTAL | 61,852 | 690,339,317 | 11,161 | 36,986 | 59.8% | 310,139,808 | 44.9% | 8,385 | 1,609 | 2.6% | 20,012,586 | 2.9% | 12,438 | 23,257 | 37.6% | 360,186,923 | 52.2% | 15,487 |

| FAGI BRACKET | CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡ [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 [\$] |
| | <\$10,000 | 5,238 | 13,634,204 | 2,603 | 4,806 | 91.8% | 12,096,467 | 88.7% | 2,517 | 138 | 2.6% | 383,878 | 2.8% | 2,782 | 294 | 5.6% | 1,153,859 | 8.5% |
| 10,000 - 14,999 | 3,468 | 11,846,776 | 3,416 | 3,227 | 93.1% | 11,056,735 | 93.3% | 3,426 | 66 | 1.9% | 157,857 | 1.3% | 2,392 | 175 | 5.0% | 632,184 | 5.3% | 3,612 |
| 15,000 - 19,999 | 2,892 | 12,788,948 | 4,422 | 2,664 | 92.1% | 11,787,177 | 92.2% | 4,425 | 78 | 2.7% | 289,838 | 2.3% | 3,716 | 150 | 5.2% | 711,933 | 5.6% | 4,746 |
| 20,000 - 24,999 | 2,538 | 13,225,174 | 5,211 | 2,286 | 90.1% | 11,974,497 | 90.5% | 5,238 | 64 | 2.5% | 310,407 | 2.3% | 4,850 | 188 | 7.4% | 940,270 | 7.1% | 5,001 |
| 25,000 - 29,999 | 2,251 | 13,286,023 | 5,902 | 2,017 | 89.6% | 11,951,186 | 90.0% | 5,925 | 61 | 2.7% | 289,281 | 2.2% | 4,742 | 173 | 7.7% | 1,045,556 | 7.9% | 6,044 |
| 30,000 - 39,999 | 3,508 | 23,830,613 | 6,793 | 3,080 | 87.8% | 20,895,849 | 87.7% | 6,784 | 96 | 2.7% | 568,475 | 2.4% | 5,922 | 332 | 9.5% | 2,366,289 | 9.9% | 7,127 |
| 40,000 - 49,999 | 3,029 | 23,096,467 | 7,625 | 2,622 | 86.6% | 20,383,545 | 88.3% | 7,774 | 78 | 2.6% | 392,054 | 1.7% | 5,026 | 329 | 10.9% | 2,320,868 | 10.0% | 7,054 |
| 50,000 - 59,999 | 2,735 | 21,506,718 | 7,864 | 2,319 | 84.8% | 18,709,084 | 87.0% | 8,068 | 80 | 2.9% | 429,695 | 2.0% | 5,371 | 336 | 12.3% | 2,367,939 | 11.0% | 7,047 |
| 60,000 - 69,999 | 2,494 | 21,492,217 | 8,618 | 2,080 | 83.4% | 18,329,056 | 85.3% | 8,812 | 61 | 2.4% | 368,483 | 1.7% | 6,041 | 353 | 14.2% | 2,794,678 | 13.0% | 7,917 |
| 70,000 - 74,999 | 1,108 | 10,186,910 | 9,194 | 871 | 78.6% | 8,126,141 | 79.8% | 9,330 | 39 | 3.5% | 298,118 | 2.9% | 7,644 | 198 | 17.9% | 1,762,651 | 17.3% | 8,902 |
| 75,000 - 79,999 | 1,013 | 9,720,508 | 9,596 | 765 | 75.5% | 7,544,399 | 77.6% | 9,862 | 43 | 4.2% | 402,491 | 4.1% | 9,360 | 205 | 20.2% | 1,773,618 | 18.2% | 8,652 |
| 80,000 - 89,999 | 1,767 | 17,331,394 | 9,808 | 1,293 | 73.2% | 13,702,916 | 79.1% | 10,598 | 56 | 3.2% | 354,733 | 2.0% | 6,335 | 418 | 23.7% | 3,273,745 | 18.9% | 7,832 |
| 90,000 - 99,999 | 1,508 | 15,381,038 | 10,200 | 1,043 | 69.2% | 11,629,948 | 75.6% | 11,150 | 62 | 4.1% | 442,265 | 2.9% | 7,133 | 403 | 26.7% | 3,308,825 | 21.5% | 8,210 |
| 100,000 - 149,999 | 4,815 | 58,396,700 | 12,128 | 2,668 | 55.4% | 37,640,627 | 64.5% | 14,108 | 221 | 4.6% | 1,874,902 | 3.2% | 8,484 | 1,926 | 40.0% | 18,881,171 | 32.3% | 9,803 |
| 150,000 - 199,999 | 2,586 | 34,984,436 | 13,528 | 690 | 26.7% | 12,160,982 | 34.8% | 17,625 | 120 | 4.6% | 925,931 | 2.6% | 7,716 | 1,776 | 68.7% | 21,897,523 | 62.6% | 12,330 |
| 200,000 - 499,999 | 6,336 | 114,426,037 | 18,060 | 438 | 6.9% | 11,618,766 | 10.2% | 26,527 | 200 | 3.2% | 2,058,033 | 1.8% | 10,290 | 5,698 | 89.9% | 100,749,238 | 88.0% | 17,682 |
| 500,000 - 999,999 | 3,295 | 144,629,464 | 43,894 | 72 | 2.2% | 2,651,737 | 1.8% | 36,830 | 29 | 0.9% | 540,978 | 0.4% | 18,654 | 3,194 | 96.9% | 141,436,749 | 97.8% | 44,282 |
| 1,000,000 or more | 5,202 | 6,652,770,924 | 1,278,887 | 57 | 1.1% | 33,413,311 | 0.5% | 586,198 | 15 | 0.3% | 2,393,754 | 0.0% | 159,584 | 5,130 | 98.6% | 6,616,963,859 | 99.5% | 1,289,857 |
| TOTAL | 55,783 | 7,212,534,551 | 129,296 | 32,998 | 59.2% | 275,672,423 | 3.8% | 8,354 | 1,507 | 2.7% | 12,481,173 | 0.2% | 8,282 | 21,278 | 38.1% | 6,924,380,955 | 96.0% | 325,424 |

Table I-4. 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 [\$] |
| | <\$10,000 | 11,863 | 187,970,631 | 15,845 | 9,976 | 84.1% | 149,772,930 | 79.7% | 15,013 | 275 | 2.3% | 3,934,501 | 2.1% | 14,307 | 1,612 | 13.6% | 34,263,200 | 18.2% |
| 10,000 - 14,999 | 4,450 | 76,624,624 | 17,219 | 4,192 | 94.2% | 72,384,496 | 94.5% | 17,267 | 90 | 2.0% | 1,406,835 | 1.8% | 15,632 | 168 | 3.8% | 2,833,293 | 3.7% | 16,865 |
| 15,000 - 19,999 | 3,524 | 69,611,823 | 19,754 | 3,293 | 93.4% | 65,576,137 | 94.2% | 19,914 | 90 | 2.6% | 1,735,762 | 2.5% | 19,286 | 141 | 4.0% | 2,299,924 | 3.3% | 16,312 |
| 20,000 - 24,999 | 3,033 | 66,634,890 | 21,970 | 2,802 | 92.4% | 62,682,200 | 94.1% | 22,371 | 72 | 2.4% | 1,402,825 | 2.1% | 19,484 | 159 | 5.2% | 2,549,865 | 3.8% | 16,037 |
| 25,000 - 29,999 | 2,600 | 60,785,474 | 23,379 | 2,378 | 91.5% | 56,849,737 | 93.5% | 23,907 | 68 | 2.6% | 1,536,400 | 2.5% | 22,594 | 154 | 5.9% | 2,399,337 | 3.9% | 15,580 |
| 30,000 - 39,999 | 3,748 | 99,436,019 | 26,530 | 3,406 | 90.9% | 91,788,856 | 92.3% | 26,949 | 96 | 2.6% | 2,772,400 | 2.8% | 28,879 | 246 | 6.6% | 4,874,763 | 4.9% | 19,816 |
| 40,000 - 49,999 | 2,957 | 83,997,085 | 28,406 | 2,665 | 90.1% | 77,327,820 | 92.1% | 29,016 | 64 | 2.2% | 2,237,559 | 2.7% | 34,962 | 228 | 7.7% | 4,431,706 | 5.3% | 19,437 |
| 50,000 - 59,999 | 2,440 | 80,437,165 | 32,966 | 2,181 | 89.4% | 74,765,656 | 92.9% | 34,280 | 55 | 2.3% | 1,513,985 | 1.9% | 27,527 | 204 | 8.4% | 4,157,524 | 5.2% | 20,380 |
| 60,000 - 69,999 | 2,003 | 71,863,033 | 35,878 | 1,772 | 88.5% | 66,396,018 | 92.4% | 37,470 | 39 | 1.9% | 1,214,265 | 1.7% | 31,135 | 192 | 9.6% | 4,252,750 | 5.9% | 22,150 |
| 70,000 - 74,999 | 832 | 31,078,522 | 37,354 | 715 | 85.9% | 27,850,003 | 89.6% | 38,951 | 23 | 2.8% | 996,680 | 3.2% | 43,334 | 94 | 11.3% | 2,231,839 | 7.2% | 23,743 |
| 75,000 - 79,999 | 725 | 29,701,635 | 40,968 | 614 | 84.7% | 26,890,016 | 90.5% | 43,795 | 18 | 2.5% | 581,447 | 2.0% | 32,303 | 93 | 12.8% | 2,230,172 | 7.5% | 23,980 |
| 80,000 - 89,999 | 1,210 | 49,431,774 | 40,853 | 996 | 82.3% | 43,060,598 | 87.1% | 43,234 | 37 | 3.1% | 1,739,699 | 3.5% | 47,019 | 177 | 14.6% | 4,631,477 | 9.4% | 26,167 |
| 90,000 - 99,999 | 914 | 38,579,923 | 42,210 | 751 | 82.2% | 34,177,392 | 88.6% | 45,509 | 24 | 2.6% | 907,290 | 2.4% | 37,804 | 139 | 15.2% | 3,495,241 | 9.1% | 25,146 |
| 100,000 - 149,999 | 2,244 | 101,447,489 | 45,208 | 1,641 | 73.1% | 84,817,301 | 83.6% | 51,686 | 96 | 4.3% | 4,662,808 | 4.6% | 48,571 | 507 | 22.6% | 11,967,380 | 11.8% | 23,604 |
| 150,000 - 199,999 | 612 | 31,811,443 | 51,979 | 300 | 49.0% | 22,043,744 | 69.3% | 73,479 | 25 | 4.1% | 1,294,531 | 4.1% | 51,781 | 287 | 46.9% | 8,473,168 | 26.6% | 29,523 |
| 200,000 - 499,999 | 466 | 24,228,870 | 51,993 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 500,000 - 999,999 | 55 | 6,385,114 | 116,093 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 1,000,000 or more | 23 | 3,235,997 | 140,696 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| TOTAL | 43,699 | 1,113,261,511 | 25,476 | 37,772 | 86.4% | 966,845,734 | 86.8% | 25,597 | 1,091 | 2.5% | 28,912,330 | 2.6% | 26,501 | 4,836 | 11.1% | 117,503,447 | 10.6% | 24,298 |

[D]=Suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts: total values reported for medical, dental expenses for full year resident, part-year resident, and nonresident returns reflect actual totals for each category.

Source: 2019 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2019 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2020; 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 table may differ from alternative statistical summaries compiled for tax year 2019 due to variable audit and edit status and differences in tax system data extraction dates.

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 5.8% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2014, and 5.75% 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 2019 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 163 returns claimed an aggregate \$4,312,091 value of deductible repayment of claim of right income.

Return counts may differ from counts of itemized deductions designated returns in other extract summary information: the 2019 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 2019 vary according to filing status: S=\$10,000; MFJ/SS=\$20,000; MFS=\$10,000; and HH=\$15,000.