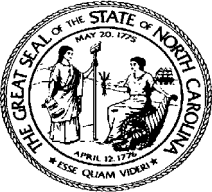
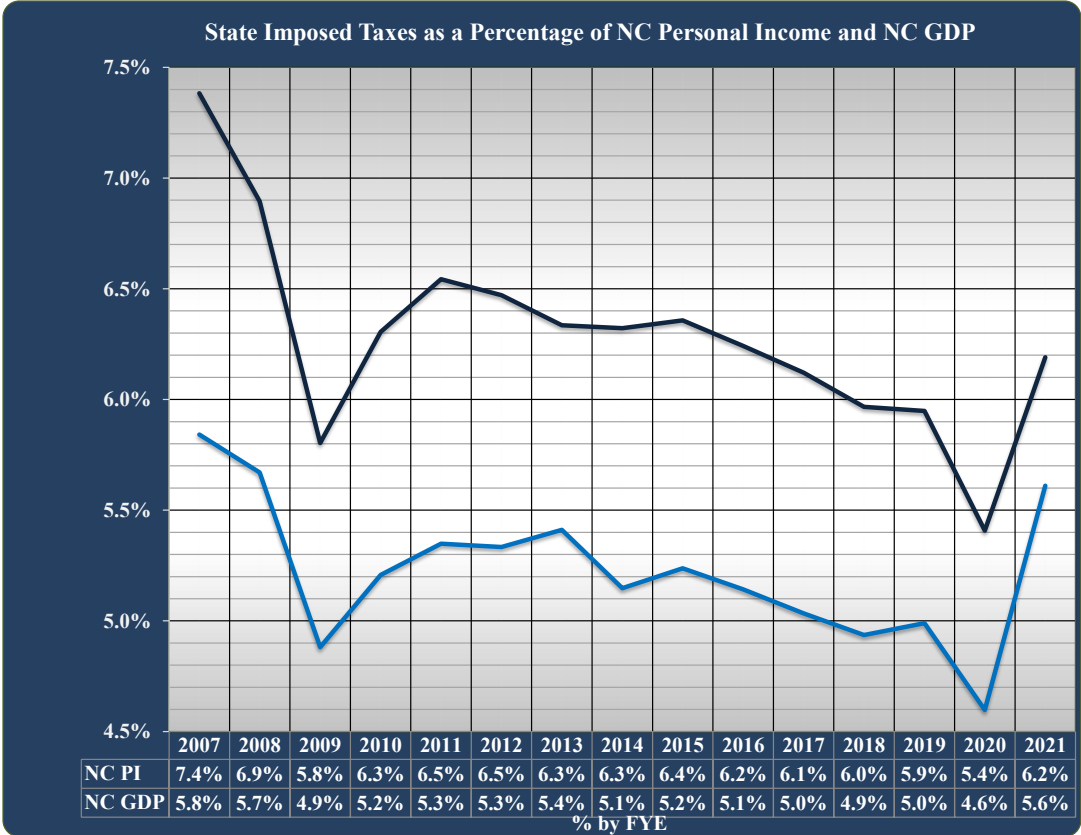


# Statistical Abstract of North Carolina Taxes 2021



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**Statistical Abstract of North Carolina Taxes  
2021**

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## INTRODUCTION

The *Statistical Abstract of North Carolina Taxes* provides statistics concerning taxes imposed under the Revenue Laws of North Carolina. It is designed to give legislators, tax professionals, researchers, and other interested citizens of North Carolina information about the amount of taxes collected, classifications of taxpayers, and the geographic distribution of taxes. The *Statistical Abstract* includes both historical series of data and detailed reports for the most recent fiscal or tax year available. It was prepared by the Department of Revenue's 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 years 2019-2020 and 2020-2021:

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. This action effectively resulted in a shifting of the receipt of certain tax revenues from fiscal year 2019-2020 to fiscal year 2020-2021.

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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E1	Individual Income Tax Credits Claimed Tax Year 2020
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APPENDIX  
PART 2. TAX YEAR 2020 INDIVIDUAL INCOME TAX STATISTICS  
(Continued)

Table/ Exhibit/ Figure	Title
A	Tax Year 2020 Individual Income Tax: Distribution of Number of Returns Filed and Net Tax Liability by Filing Status and by Residency Status by Income Level
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A12.2	Tax Year 2020 All Returns: Tax Credits as a % of Gross Tax Liability
A12.3	Tax Year 2020 All Returns by Residency Status: Effective Tax Rate Derived from Positive NC Taxable Income
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A16	Tax Year 2020 All Returns: Average Per Return Additions to FAGI Claimed by FAGI by Filing Status
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A24	Tax Year 2020 All Returns: Average Per Return FAGI by Filing Status by NC Net Taxable Income
A25	Tax Year 2020 Resident Returns: Average Per Return FAGI by Filing Status by NC Net Taxable Income
B	Tax Year 2020 Individual Income Tax: Distribution of Number of Returns Filed and Net Tax Liability for Resident Returns by Filing Status by Income Level
B1	Tax Year 2020: Distribution of Number of Returns Filed by Resident Taxpayers by Filing Status by FAGI Level
B2	Tax Year 2020: Distribution of Net Tax Liability for Resident Taxpayers by Filing Status by FAGI Level

**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			
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...	548,522,100,000	4.28%	453,729,200,000	4.88%	26,393,675,076	3.78%	4.81%	679,406,437	-35.19%	0.12%	27,073,081,513	2.24%	4.94%
2018-2019...	567,836,200,000	3.52%	476,308,700,000	4.98%	27,807,566,735	5.36%	4.90%	524,222,968	-22.84%	0.09%	28,331,789,703	4.65%	4.99%
2019-2020††	594,521,000,000	4.70%	505,470,200,000	6.12%	26,803,714,273	-3.61%	4.51%	531,526,635	1.39%	0.09%	27,335,240,908	-3.52%	4.60%
2020-2021††	598,915,900,000	0.74%	542,726,500,000	7.37%	33,054,550,537	23.32%	5.52%	545,291,315	2.59%	0.09%	33,599,841,852	22.92%	5.61%

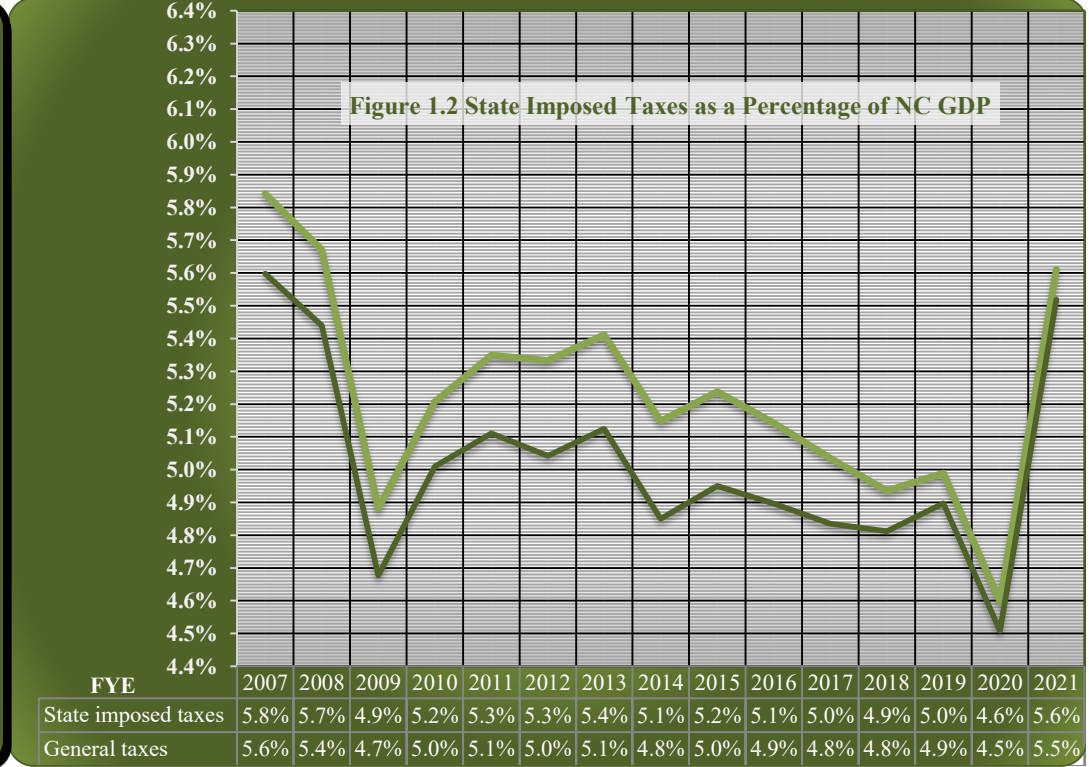
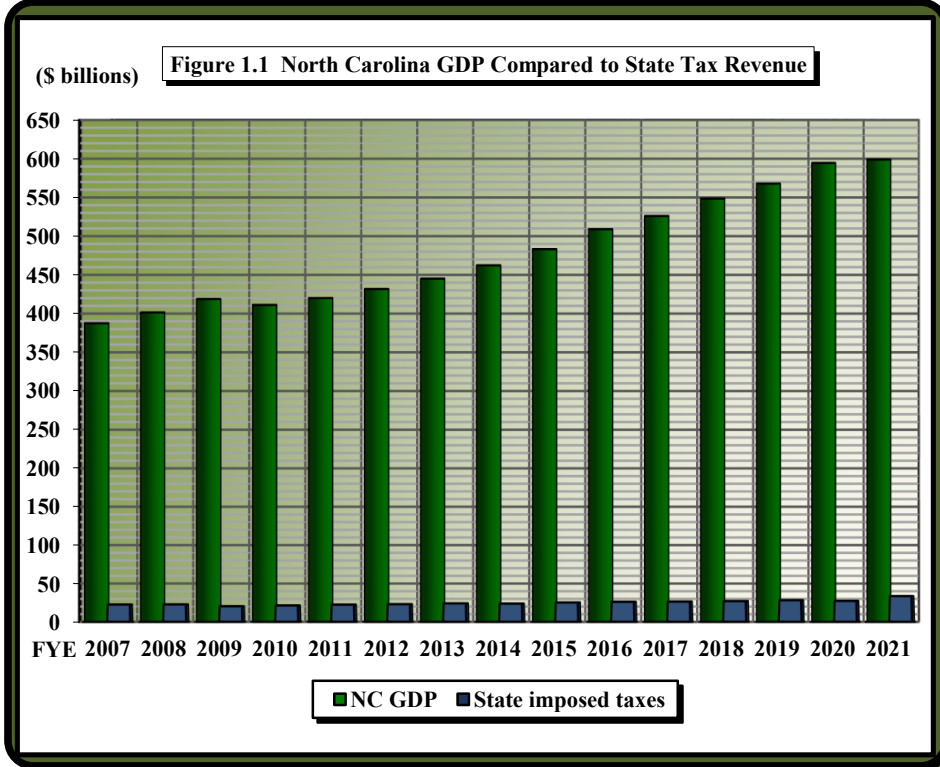
NC GDP-measure of the market value of the final goods and services produced by the labor and property within the State. NC GDP and NC personal income data are for the calendar year preceding the fiscal year designation: calendar year 2006 data are paired with tax collection data for fiscal year 2006-2007.

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

†Reflects US business cycle contraction [December 2007-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, *SAGDPI Gross Domestic Product (GDP) Summary, Annual by State*, September 30, 2022 update; North Carolina Employment Security Commission, Unemployment taxes.

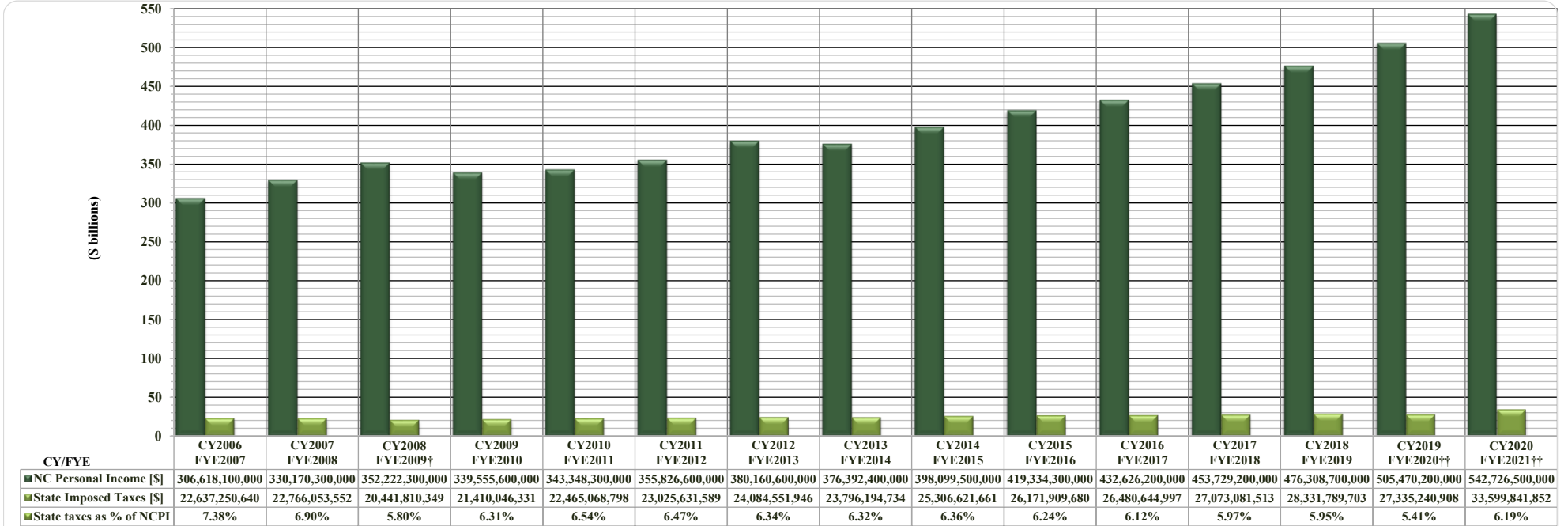
U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 30, 2022 update.



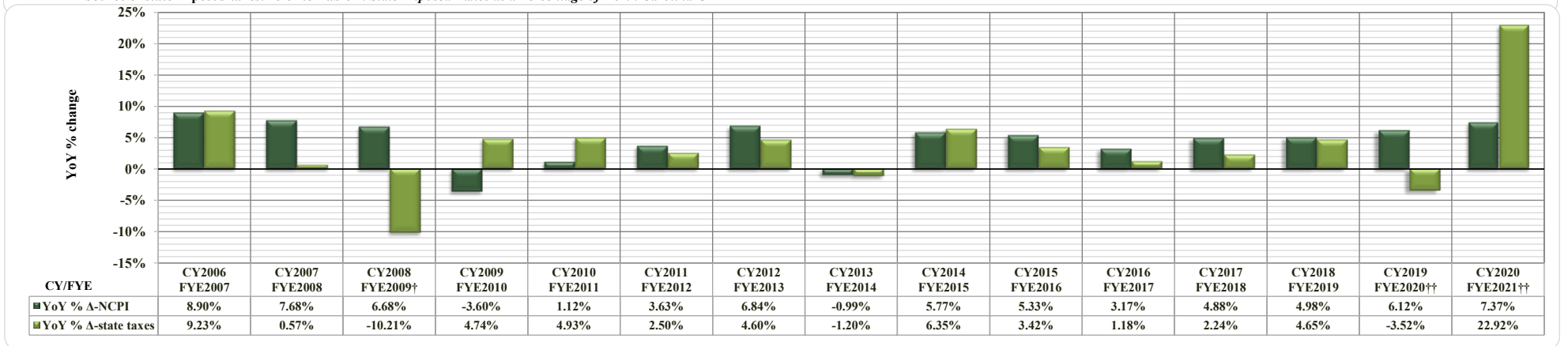
**Figure 1.3 NC Personal Income and State Imposed Taxes Comparison**

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 \$306.6 billion for calendar year 2006 is paired with the state imposed taxes collection level of \$22.6 billion for the fiscal year ended in 2007.

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 8.9% for calendar year 2006 is paired with the state imposed taxes collection level % increase of 9.23% for the fiscal year ended in 2007.



Source of NC personal income: U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 30, 2022 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.

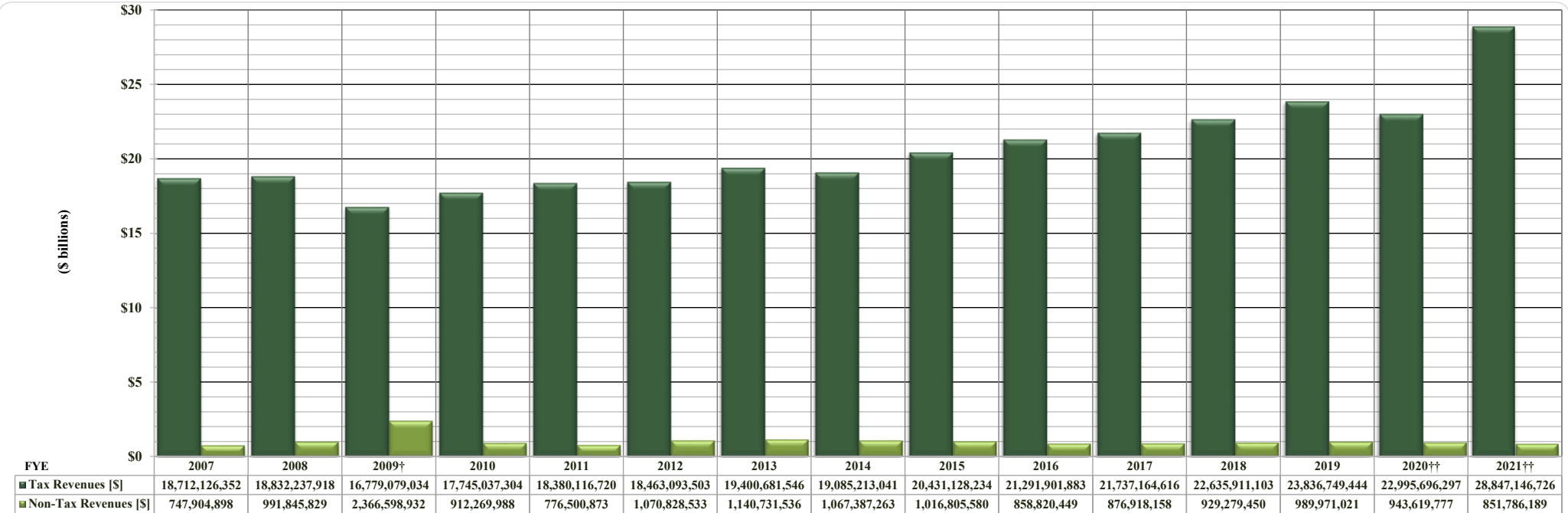
**PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS**

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

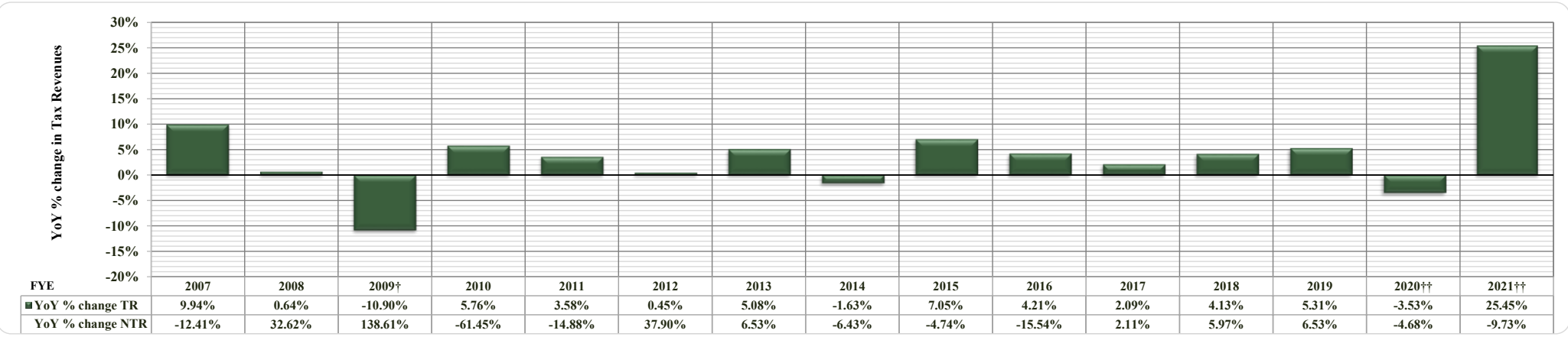
**Tax Revenues**—Amounts credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), and alcoholic 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



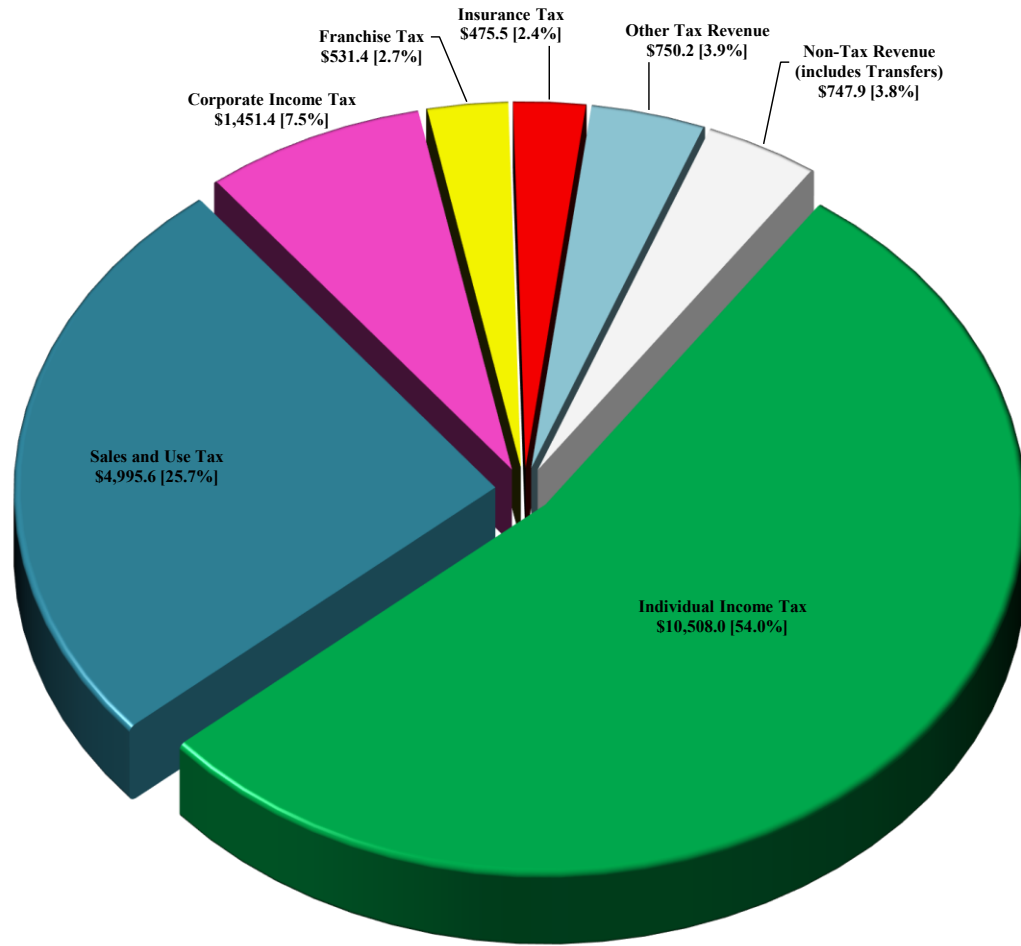
†Reflects US business cycle contraction [December 2007 - June 2009]. Non-tax revenues include \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation.  
 ††Reflects US business cycle contraction [February 2020-April 2020] as result of the pandemic 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 2006-2007 and 2020-2021

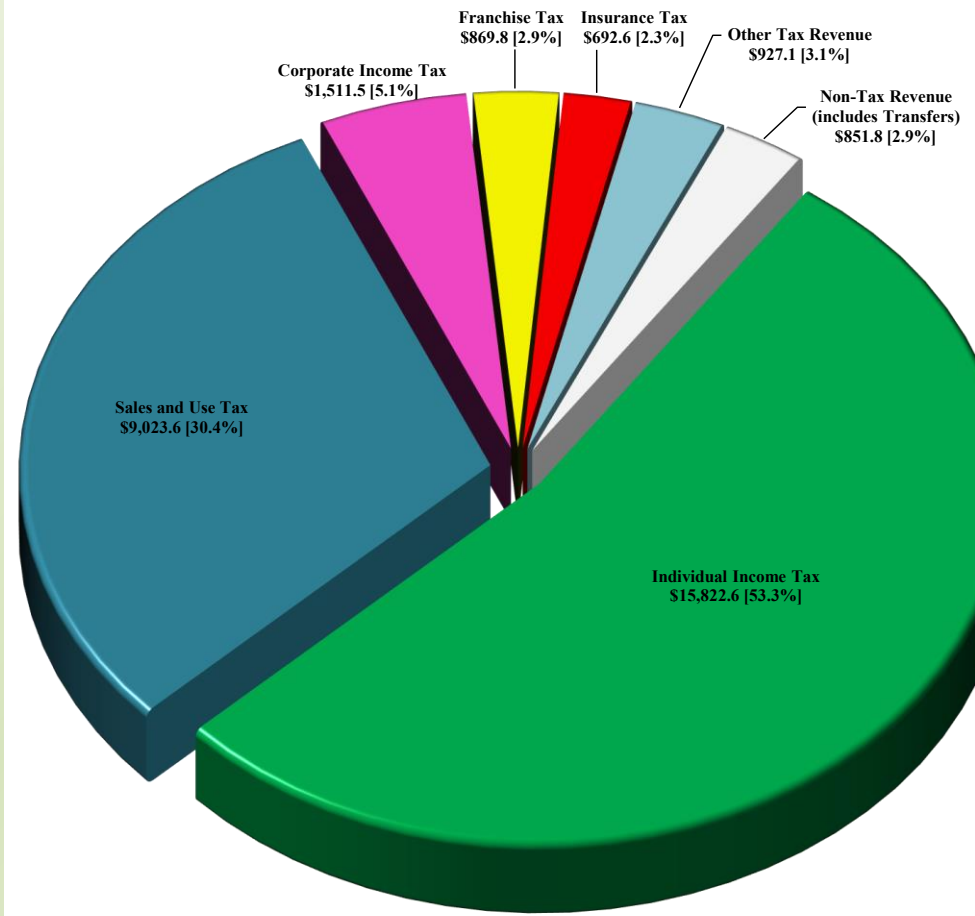
[Charts reflect tax revenue credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; intergovernmental transfers; and non-tax revenue.]

Figure 2.1 Fiscal Year 2006-2007  
[amounts in \$ millions]



†Other tax revenue category includes Alcoholic Beverage Tax, \$212.6M; Tobacco Products Tax, \$241.2M; Estate Tax, \$161.6M; Privilege License Tax, \$46.3M; Piped Natural Gas Tax, \$36.1M; Gift Tax, \$15.6M; Manufacturing Tax, \$36.6M; Freight Car Lines Tax, \$0.3M; and Miscellaneous Tax Receipts, \$0.0M.

Figure 2.2 Fiscal Year 2020-2021  
[amounts in \$ millions]

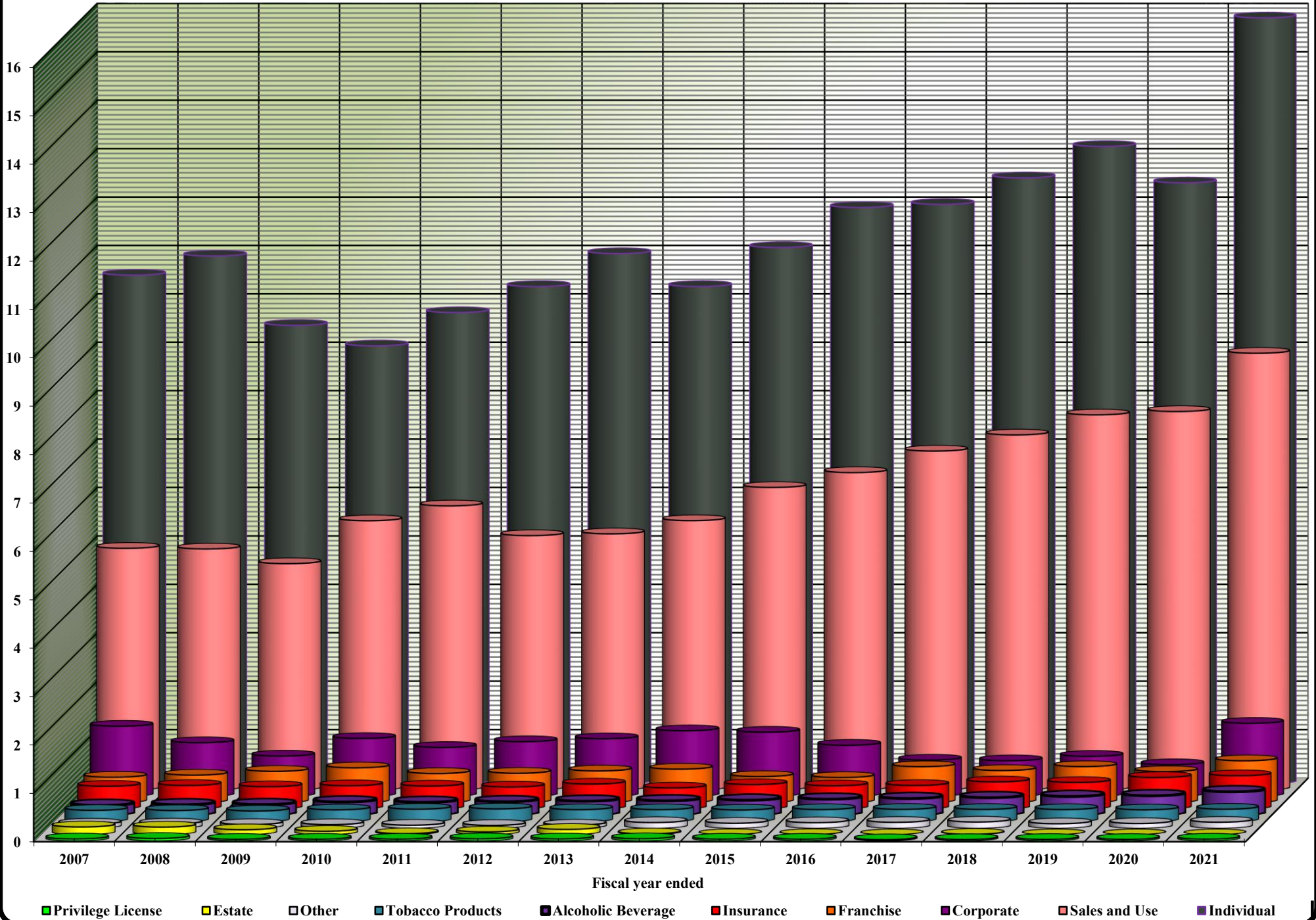


†Other tax revenue category includes Alcoholic Beverage Tax, \$492.6M; Tobacco Products Tax, \$265.2M; Real Estate Conveyance Tax, \$113.6M; Privilege License Tax, \$41.2M; Scrap Tire Disposal Tax, \$6.5M; White Goods Disposal Tax, \$3.6M; Solid Waste Disposal Tax, \$2.9M; Estate Tax, \$0.0M; Manufacturing Tax, \$1.1M; Freight Car Lines Tax, \$0.2M; Gift Tax, \$0.0M; and Miscellaneous Tax Receipts, \$0.1M.



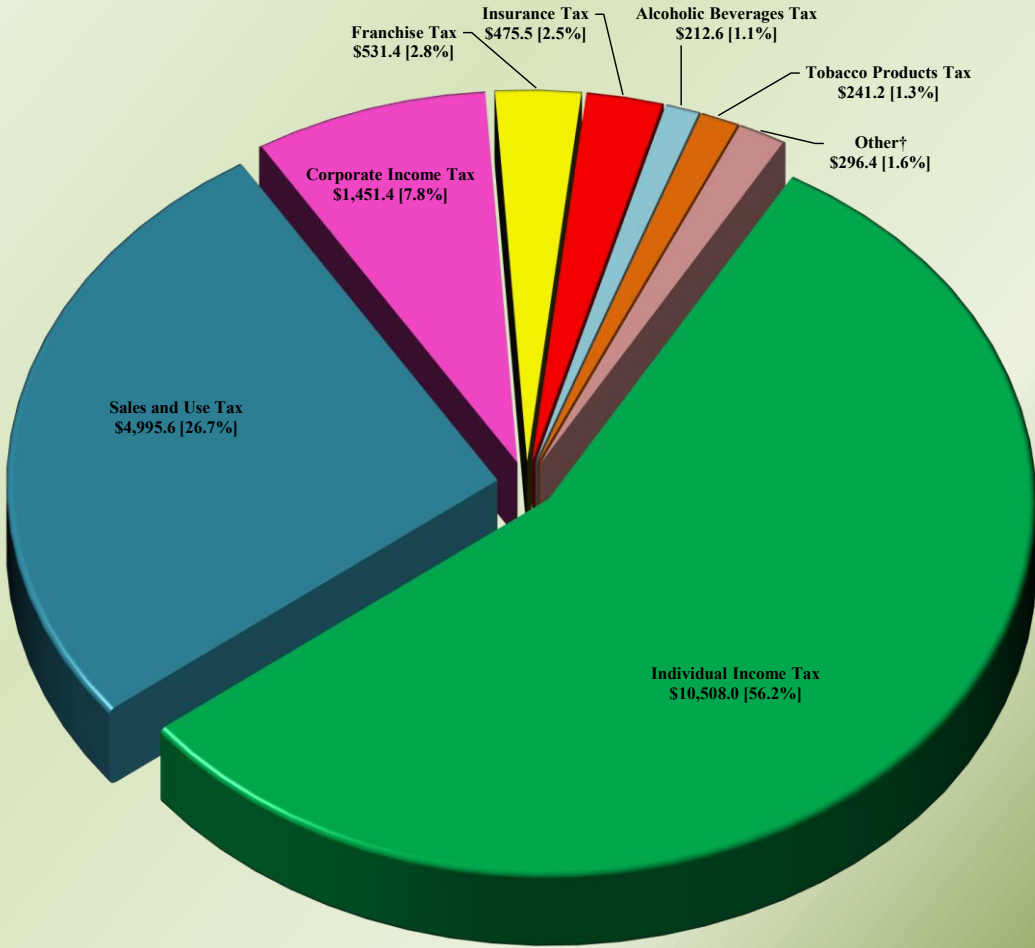
Figure 2.3 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources

(\$ billions)



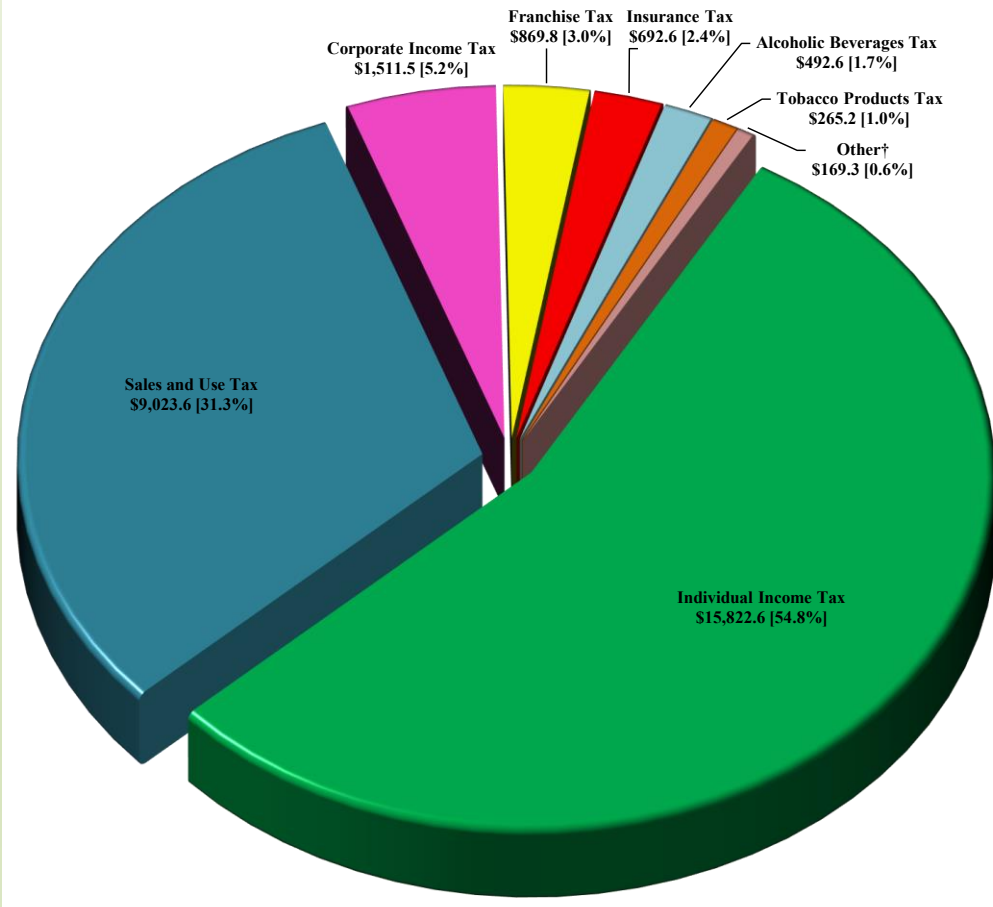
**GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2006-2007 and 2020-2021**  
 [Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]

**Figure 2.4 Fiscal Year 2006-2007**  
 [amounts in \$ millions]



†Other category includes Estate Tax, \$161.6M; Privilege License Tax, \$46.3M; Piped Natural Gas Tax, \$36.1M; Gift Tax, \$15.6M; Manufacturing Tax, \$36.6M; Freight Car Lines Tax, \$0.3M; and Miscellaneous Tax Receipts, \$0.0M.

**Figure 2.5 Fiscal Year 2020-2021**  
 [amounts in \$ millions]



†Other category includes Real Estate Conveyance Tax, \$113.6M; Privilege License Tax, \$41.2M; Scrap Tire Disposal Tax, \$6.5M; White Goods Disposal Tax, \$3.6M; Solid Waste Disposal Tax, \$2.9M; Estate Tax, \$0.0M; Manufacturing Tax, \$1.1M; Freight Car Lines Tax, \$0.2M; Gift Tax, \$0.0M; and Miscellaneous Tax Receipts, \$0.1M.

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%	71,905,766	0.39%	23,755,446	0.12%
Privilege License Tax.....	46,277,585	0.24%	56,309,007	0.28%	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%
Tobacco Products Tax.....	241,174,320	1.24%	237,377,533	1.20%	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%
Franchise Tax.....	531,412,140	2.73%	574,460,805	2.90%	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%
<b>Income Taxes:</b>										
Individual Income Tax.....	10,507,966,531	54.00%	10,902,299,190	55.00%	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%
Corporate Income Tax.....	1,451,399,198	7.46%	1,111,668,852	5.61%	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%
<b>Total income taxes.....</b>	<b>11,959,365,728</b>	<b>61.46%</b>	<b>12,013,968,042</b>	<b>60.60%</b>	<b>10,305,717,397</b>	<b>53.83%</b>	<b>10,245,470,831</b>	<b>54.91%</b>	<b>10,748,414,469</b>	<b>56.11%</b>
Sales and Use Tax.....	4,995,570,841	25.67%	4,981,673,149	25.13%	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%
Alcoholic Beverage Tax.....	212,608,231	1.09%	225,125,416	1.14%	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%
Gift Tax.....	15,641,779	0.08%	17,354,083	0.09%	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%
Freight Car Lines Tax.....	324,535	0.00%	278,555	0.00%	183,472	0.00%	345,414	0.00%	370,786	0.00%
Insurance Tax.....	475,545,413	2.44%	492,698,607	2.49%	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%
Piped Natural Gas Tax*	36,057,204	0.19%	36,476,388	0.18%	34,240,028	0.18%	33,794,094	0.18%	30,995,454	0.16%
Real Estate Conveyance Tax**	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax***	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax†	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax††	36,558,780	0.19%	37,748,630	0.19%	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%
Solid Waste Disposal Tax†††	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	2,987	0.00%	2,852	0.00%	6,402	0.00%	7,408	0.00%	4,870	0.00%
<b>Total Tax Revenue.....</b>	<b>18,712,126,352</b>	<b>96.16%</b>	<b>18,832,237,918</b>	<b>95.00%</b>	<b>16,779,079,034</b>	<b>87.64%</b>	<b>17,745,037,304</b>	<b>95.11%</b>	<b>18,380,116,720</b>	<b>95.95%</b>
<b>Total Non-tax Revenue &amp; Transfers.</b>	<b>747,904,898</b>	<b>3.84%</b>	<b>991,845,829</b>	<b>5.00%</b>	<b>2,366,598,932</b>	<b>12.36%</b>	<b>912,269,988</b>	<b>4.89%</b>	<b>776,500,873</b>	<b>4.05%</b>
<b>Total General Fund Revenue.....</b>	<b>19,460,031,250</b>	<b>100.00%</b>	<b>19,824,083,747</b>	<b>100.00%</b>	<b>19,145,677,966</b>	<b>100.00%</b>	<b>18,657,307,292</b>	<b>100.00%</b>	<b>19,156,617,593</b>	<b>100.00%</b>
Sources of revenue	Fiscal Year									
	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	58,102,538	0.30%	111,430,080	0.54%	19,275,568	0.10%	2,989,335	0.01%	4,358,180	0.02%
Privilege License Tax.....	48,543,571	0.25%	46,112,081	0.22%	49,954,683	0.25%	41,066,599	0.19%	39,925,452	0.18%
Tobacco Products Tax.....	270,900,735	1.39%	255,400,938	1.24%	255,532,320	1.27%	248,534,095	1.16%	257,433,563	1.16%
Franchise Tax.....	612,527,735	3.14%	660,141,126	3.21%	697,012,493	3.46%	544,122,153	2.54%	524,368,294	2.37%
<b>Income Taxes:</b>										
Individual Income Tax.....	10,272,136,381	52.59%	10,953,140,820	53.32%	10,272,358,828	50.97%	11,078,522,431	51.65%	11,905,157,743	53.75%
Corporate Income Tax.....	1,132,871,164	5.80%	1,191,730,504	5.80%	1,356,856,207	6.73%	1,327,688,128	6.19%	1,058,215,438	4.78%
<b>Total income taxes.....</b>	<b>11,405,007,545</b>	<b>58.39%</b>	<b>12,144,871,325</b>	<b>59.12%</b>	<b>11,629,215,034</b>	<b>57.71%</b>	<b>12,406,210,560</b>	<b>57.84%</b>	<b>12,963,373,181</b>	<b>58.52%</b>
Sales and Use Tax.....	5,257,585,406	26.92%	5,294,146,987	25.77%	5,566,518,176	27.62%	6,252,023,175	29.15%	6,559,483,149	29.61%
Alcoholic Beverage Tax.....	287,363,097	1.47%	298,639,842	1.45%	305,994,895	1.52%	318,729,834	1.49%	340,096,582	1.54%
Gift Tax.....	159,977	0.00%	817,951	0.00%	524,891	0.00%	211,789	0.00%	3,553	0.00%
Freight Car Lines Tax.....	408,762	0.00%	325,798	0.00%	294,799	0.00%	287,893	0.00%	256,950	0.00%
Insurance Tax.....	460,440,592	2.36%	521,509,351	2.54%	440,922,114	2.19%	510,676,294	2.38%	485,088,157	2.19%
Piped Natural Gas Tax*	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%	60,968,254	0.28%
White Goods Disposal Tax***	-	-	-	-	1,514,356	0.01%	1,971,588	0.01%	2,136,296	0.01%
Scrap Tire Disposal Tax†	-	-	-	-	5,046,243	0.03%	5,341,147	0.02%	5,646,467	0.03%
Manufacturing Tax††	36,182,589	0.19%	36,861,312	0.18%	35,522,329	0.18%	41,115,193	0.19%	46,412,229	0.21%
Solid Waste Disposal Tax†††	-	-	-	-	2,145,380	0.01%	2,308,107	0.01%	2,335,446	0.01%
Miscellaneous Tax Receipts.....	9,788	0.00%	13,170	0.00%	16,002	0.00%	19,368	0.00%	16,130	0.00%
<b>Total Tax Revenue.....</b>	<b>18,463,093,503</b>	<b>94.52%</b>	<b>19,400,681,546</b>	<b>94.45%</b>	<b>19,085,213,041</b>	<b>94.70%</b>	<b>20,431,128,234</b>	<b>95.26%</b>	<b>21,291,901,883</b>	<b>96.12%</b>
<b>Total Non-tax Revenue &amp; Transfers.</b>	<b>1,070,828,533</b>	<b>5.48%</b>	<b>1,140,731,536</b>	<b>5.55%</b>	<b>1,067,387,263</b>	<b>5.30%</b>	<b>1,016,805,580</b>	<b>4.74%</b>	<b>858,820,449</b>	<b>3.88%</b>
<b>Total General Fund Revenue.....</b>	<b>19,533,922,036</b>	<b>100.00%</b>	<b>20,541,413,082</b>	<b>100.00%</b>	<b>20,152,600,304</b>	<b>100.00%</b>	<b>21,447,933,814</b>	<b>100.00%</b>	<b>22,150,722,332</b>	<b>100.00%</b>



TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	709,623	0.00%	10,624,179	0.05%	388,896	0.00%	1,168,439	0.00%	32,327	0.00%
Privilege License Tax.....	29,354,173	0.13%	32,431,907	0.14%	35,380,243	0.14%	35,139,802	0.15%	41,245,374	0.14%
Tobacco Products Tax.....	261,751,586	1.16%	260,291,576	1.10%	257,163,750	1.04%	251,945,610	1.05%	265,173,767	0.89%
Franchise Tax.....	748,077,119	3.31%	669,046,241	2.84%	749,623,570	3.02%	645,950,515	2.70%	869,825,839	2.93%
<b>Income Taxes:</b>										
Individual Income Tax.....	11,969,650,952	52.93%	12,517,540,917	53.12%	13,165,953,194	53.03%	12,414,699,339	51.86%	15,822,560,570	53.28%
Corporate Income Tax.....	752,173,350	3.33%	739,045,213	3.14%	830,454,523	3.35%	657,759,371	2.75%	1,511,456,066	5.09%
Total income taxes.....	12,721,824,302	56.26%	13,256,586,129	56.25%	13,996,407,717	56.38%	13,072,458,709	54.61%	17,334,016,635	58.37%
Sales and Use Tax.....	7,003,963,702	30.97%	7,337,447,300	31.14%	7,751,295,817	31.22%	7,820,595,054	32.67%	9,023,590,536	30.38%
Alcoholic Beverage Tax.....	353,603,883	1.56%	371,120,312	1.57%	395,860,876	1.59%	410,611,503	1.72%	492,591,588	1.66%
Gift Tax.....	2,864	0.00%	43,153	0.00%	92,766	0.00%	79,363	0.00%	2,600	0.00%
Freight Car Lines Tax.....	244,893	0.00%	306,605	0.00%	258,645	0.00%	240,566	0.00%	212,721	0.00%
Insurance Tax.....	492,097,802	2.18%	566,105,324	2.40%	553,678,933	2.23%	656,153,555	2.74%	692,648,073	2.33%
Piped Natural Gas Tax*.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax**.....	67,466,758	0.30%	72,927,494	0.31%	80,358,024	0.32%	87,890,999	0.37%	113,615,741	0.38%
White Goods Disposal Tax***.....	2,495,894	0.01%	3,948,403	0.02%	2,886,005	0.01%	3,315,756	0.01%	3,628,939	0.01%
Scrap Tire Disposal Tax†.....	5,759,441	0.03%	5,804,618	0.02%	6,140,433	0.02%	6,054,794	0.03%	6,495,773	0.02%
Manufacturing Tax††.....	47,336,810	0.21%	46,714,244	0.20%	4,341,211	0.02%	1,075,424	0.00%	1,092,398	0.00%
Solid Waste Disposal Tax†††.....	2,462,654	0.01%	2,463,581	0.01%	2,799,344	0.01%	2,881,772	0.01%	2,890,958	0.01%
Miscellaneous Tax Receipts.....	13,114	0.00%	50,040	0.00%	73,214	0.00%	134,438	0.00%	83,457	0.00%
<b>Total Tax Revenue.....</b>	<b>21,737,164,616</b>	<b>96.12%</b>	<b>22,635,911,103</b>	<b>96.06%</b>	<b>23,836,749,444</b>	<b>96.01%</b>	<b>22,995,696,297</b>	<b>96.06%</b>	<b>28,847,146,726</b>	<b>97.13%</b>
<b>Total Non-tax Revenue &amp; Transfers.....</b>	<b>876,918,158</b>	<b>3.88%</b>	<b>929,279,450</b>	<b>3.94%</b>	<b>989,971,021</b>	<b>3.99%</b>	<b>943,619,777</b>	<b>3.94%</b>	<b>851,786,189</b>	<b>2.87%</b>
<b>Total General Fund Revenue.....</b>	<b>22,614,082,774</b>	<b>100.00%</b>	<b>23,565,190,553</b>	<b>100.00%</b>	<b>24,826,720,465</b>	<b>100.00%</b>	<b>23,939,316,075</b>	<b>100.00%</b>	<b>29,698,932,915</b>	<b>100.00%</b>

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.

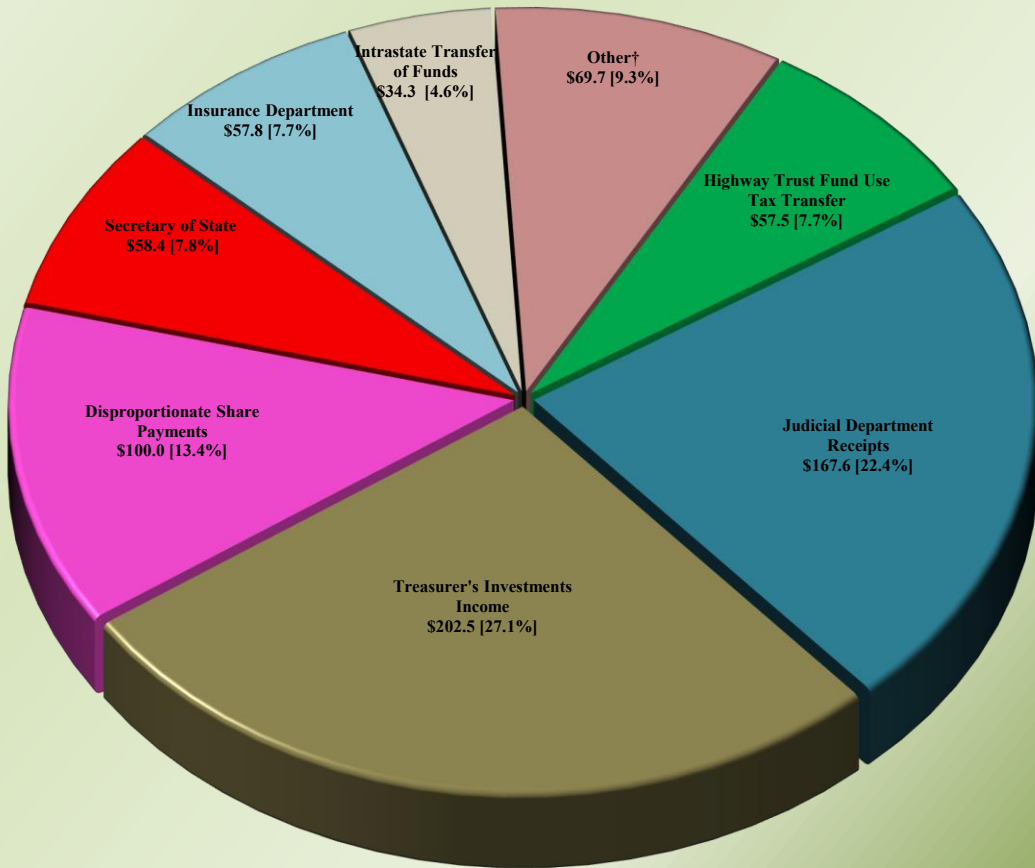
†††**Solid Waste Disposal Tax.** SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

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 2006-2007 and 2020-2021

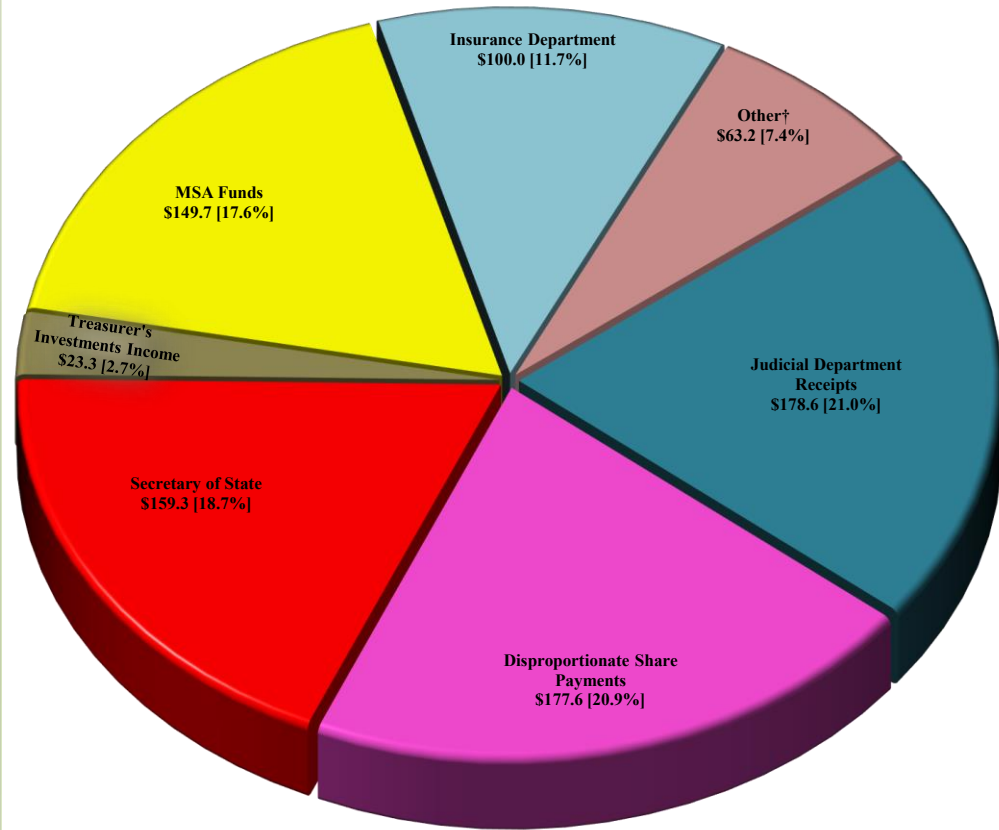
[Charts reflect non-tax revenues credited to the General Fund.]

Figure 3.1 Fiscal Year 2006-2007  
[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 2020-2021  
[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									
	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	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.....	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%
Judicial Department receipts.....	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%	216,854,083	23.77%	225,804,493	29.08%
Sales tax reimbursement - Highway Fund†.....	-	-	18,190,000	1.83%	17,610,000	0.74%	17,557,170	1.92%	17,004,498	2.19%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%
Secretary of State.....	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%
Cost of local sales and use tax administration.....	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%
Disproportionate share payments.....	100,000,000	13.37%	100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%
Intrastate transfer of funds.....	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%
Banking and investment fees.....	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%
Insurance Department.....	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%
Reversions of capital improvements funds.....	45	0.00%	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%	1	0.00%
ABC Board application fee.....	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%
Gasoline and oil inspection fee.....	913,976	0.12%	784,734	0.08%	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%
Transfer of Use Tax from Highway Trust Fund†††.....	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%
DST: deed/mortgage regulation fee.....	-	-	-	-	-	-	1,103,900	0.12%	1,736,435	0.22%
DHHS Health Services Regulation.....	2,448,946	0.33%	4,836,435	0.49%	4,189,183	0.18%	4,529,632	0.50%	2,962,271	0.38%
State Board of Elections.....	53,471	0.01%	449,347	0.05%	13,815	0.00%	673,872	0.07%	28,713	0.00%
DWI restoration fee.....	866,181	0.12%	852,825	0.09%	748,650	0.03%	25,978	0.00%	65,474	0.01%
AOH: DWI community service fee.....	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%
AOH: probation supervision fee.....	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%
AOH: parole supervision fee.....	624,093	0.08%	625,706	0.06%	642,978	0.03%	630,760	0.07%	737,017	0.09%
Butner Fire and Police District Tax.....	1,135,527	0.15%	1,169,628	0.12%	1,206,679	0.05%	1,213,235	0.13%	1,273,221	0.16%
Miscellaneous.....	108,968	0.01%	73,291	0.01%	34,618	0.00%	88,305	0.01%	132,040	0.02%
Master Settlement Agreement.....	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center.....	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>747,904,898</b>	<b>100.00%</b>	<b>991,845,829</b>	<b>100.00%</b>	<b>2,366,598,932</b>	<b>100.00%</b>	<b>912,269,988</b>	<b>100.00%</b>	<b>776,500,873</b>	<b>100.00%</b>
Sources of revenue	Fiscal Year									
	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016	
	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.....	17,787,804	1.66%	12,468,221	1.09%	17,250,782	1.62%	18,324,283	1.80%	37,140,697	4.32%
Judicial Department receipts.....	259,770,555	24.26%	250,846,849	21.99%	236,849,684	22.19%	234,549,956	23.07%	244,802,911	28.50%
Sales tax reimbursement - Highway Fund†.....	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††.....	3,555,009	0.33%	2,825,727	0.25%	3,716,166	0.35%	2,451,642	0.24%	2,188,868	0.25%
Secretary of State.....	85,420,766	7.98%	90,298,883	7.92%	95,104,972	8.91%	102,111,663	10.04%	108,407,901	12.62%
Cost of local sales and use tax administration.....	12,176,873	1.14%	8,942,660	0.78%	9,388,296	0.88%	10,518,872	1.03%	11,374,208	1.32%
Disproportionate share payments.....	115,000,000	10.74%	115,000,000	10.08%	110,000,000	10.31%	109,000,000	10.72%	147,465,847	17.17%
Intrastate transfer of funds.....	112,727,493	10.53%	168,300,282	14.75%	43,438,865	4.07%	45,732,291	4.50%	45,550,142	5.30%
Banking and investment fees.....	6,689,458	0.62%	6,107,270	0.54%	7,568,299	0.71%	7,684,476	0.76%	4,959,289	0.54%
Insurance Department.....	72,313,510	6.75%	72,590,212	6.36%	73,382,761	6.87%	76,335,234	7.51%	78,465,987	9.14%
Reversions of capital improvements funds.....	-	-	114,467	0.01%	-	-	-	-	-	-
ABC Board application fee.....	15,090,555	1.41%	15,083,915	1.32%	15,201,447	1.42%	24,042,735	2.36%	24,027,072	2.80%
Gasoline and oil inspection fee.....	1,331,796	0.12%	1,202,822	0.11%	1,293,347	0.12%	1,278,485	0.13%	1,358,939	0.16%
Transfer of Use Tax from Highway Trust Fund†††.....	76,720,918	7.16%	27,595,861	2.42%	-	-	-	-	-	-
DST: deed/mortgage regulation fee.....	1,474,094	0.14%	1,548,466	0.14%	1,379,602	0.13%	1,303,157	0.13%	1,383,928	0.16%
DHHS Health Services Regulation.....	3,883,968	0.36%	2,458,874	0.22%	2,171,335	0.20%	1,647,431	0.16%	2,838,531	0.33%
State Board of Elections.....	487,594	0.05%	-	-	466,862	0.04%	59,878	0.01%	14,969	0.00%
DWI restoration fee.....	76,895	0.01%	60,783	0.01%	19,370	0.00%	10,083	0.00%	185,588	0.02%
AOH: DWI community service fee.....	8,362,573	0.78%	7,992,121	0.70%	7,476,512	0.70%	7,046,139	0.69%	6,304,835	0.73%
AOH: probation supervision fee.....	15,367,842	1.44%	14,728,807	1.29%	13,647,901	1.28%	13,092,871	1.29%	12,439,135	1.45%
AOH: parole supervision fee.....	785,221	0.07%	837,392	0.07%	930,694	0.09%	1,138,429	0.11%	1,186,319	0.14%
Butner Fire and Police District Tax.....	7,660	0.00%	-	-	-	-	-	-	-	-
Miscellaneous.....	60,051	0.01%	28,055	0.00%	33,244	0.00%	23,585	0.00%	146,573	0.02%
Master Settlement Agreement.....	44,653,001	4.17%	121,410,749	10.64%	164,576,047	15.42%	138,621,827	13.63%	127,230,121	14.81%
Reversion of Rural Economic Development Center.....	-	-	-	-	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%	123,273	0.01%
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	1,358,547	0.13%	1,589,316	0.19%
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>1,070,828,533</b>	<b>100.00%</b>	<b>1,140,731,536</b>	<b>100.00%</b>	<b>1,067,387,263</b>	<b>100.00%</b>	<b>1,016,805,580</b>	<b>100.00%</b>	<b>858,820,449</b>	<b>100.00%</b>

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
	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.....	61,906,275	7.06%	93,798,519	10.09%	145,795,184	14.73%	135,546,507	14.36%	23,277,758	2.73%
Judicial Department receipts.....	242,085,347	27.61%	239,670,454	25.79%	231,303,525	23.36%	203,314,930	21.55%	178,609,412	20.97%
Sales tax reimbursement - Highway Fund†.....	-	-	-	-	-	-	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	1,875,630	0.21%	1,734,032	0.19%	2,545,157	0.26%	1,928,570	0.20%	2,201,062	0.26%
Secretary of State.....	112,765,556	12.86%	124,166,883	13.36%	125,776,076	12.71%	141,398,545	14.98%	159,313,245	18.70%
Cost of local sales and use tax administration.....	13,037,767	1.49%	13,710,793	1.48%	14,420,190	1.46%	14,678,240	1.56%	16,675,960	1.96%
Disproportionate share payments.....	164,074,772	18.71%	160,960,140	17.32%	163,300,000	16.50%	165,300,000	17.52%	177,606,045	20.85%
Intrastate transfer of funds.....	12,565,048	1.43%	13,076,466	1.41%	25,134,408	2.54%	9,213,482	0.98%	15,487,962	1.82%
Banking and investment fees.....	4,100,683	0.47%	3,911,464	0.42%	3,771,028	0.38%	3,937,705	0.42%	3,905,651	0.46%
Insurance Department.....	82,826,030	9.45%	84,479,768	9.09%	88,514,844	8.94%	92,422,788	9.79%	100,015,787	11.74%
Reversions of capital improvements funds.....	1,733	0.00%	66,559	0.01%	43,508	0.00%	28,250	0.00%	-	-
ABC Board application fee.....	25,040,440	2.86%	25,470,220	2.74%	26,521,850	2.68%	23,233,580	2.46%	4,454,274	0.52%
Gasoline and oil inspection fes.....	1,460,653	0.17%	1,445,343	0.16%	1,490,120	0.15%	1,350,980	0.14%	1,157,658	0.14%
Transfer of Use Tax from Highway Trust Fund†††.....	-	-	-	-	-	-	-	-	-	-
DST: deed/mortgage regulation fee.....	1,451,122	0.17%	1,403,022	0.15%	1,365,572	0.14%	1,479,437	0.16%	1,845,773	0.22%
DHHS Health Services Regulation.....	2,627,631	0.30%	3,501,716	0.38%	3,288,074	0.33%	3,526,207	0.37%	3,888,424	0.46%
State Board of Elections.....	10,030	0.00%	800	0.00%	47,022	0.00%	12,660	0.00%	6,502	0.00%
DWI restoration fee.....	-	-	-	-	-	-	-	-	-	-
AOH: DWI community service fee.....	5,672,507	0.65%	5,103,914	0.55%	4,781,721	0.48%	3,744,191	0.40%	3,315,618	0.39%
AOH: probation supervision fee.....	11,459,630	1.31%	10,894,047	1.17%	10,854,783	1.10%	9,723,589	1.03%	8,964,846	1.05%
AOH: parole supervision fee.....	1,209,269	0.14%	1,187,628	0.13%	1,146,098	0.12%	1,029,252	0.11%	961,346	0.11%
Butner Fire and Police District Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous.....	152,345	0.02%	104,185	0.01%	5,985	0.00%	24,122	0.00%	364,474	0.04%
Master Settlement Agreement.....	131,053,787	14.94%	143,153,549	15.40%	138,425,927	13.98%	131,694,157	13.96%	149,734,391	17.58%
Reversion of Rural Economic Development Center.....	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	1,541,901	0.18%	1,439,947	0.15%	1,439,947	0.15%	32,585	0.00%	-	-
<b>Total General Fund Non-tax Revenue and Transfers.....</b>	<b>876,918,158</b>	<b>100.00%</b>	<b>929,279,450</b>	<b>100.00%</b>	<b>989,971,021</b>	<b>100.00%</b>	<b>943,619,777</b>	<b>100.00%</b>	<b>851,786,189</b>	<b>100.00%</b>

Source: OSC Statement of General Fund Revenues

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

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

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

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

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

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

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

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

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

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

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

TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE  
(Collections data for fiscal year ending June 30, 2021)†

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 7/1/2021 [1,000s]	GDP††† [current \$] calendar year 2020 [1,000s]	Personal income calendar year 2020		Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		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 [\$]										
Alabama.....	468,015	92.86	3,912,037	776.22	3,102,485	615.59	606,351	120.31	4,908,837	974.00	1,134,256	225.06	123,460	24.50	14,255,441	2,828.53	5,040	230,892,100	232,040,300	46,179	6.14%	34
Alaska.....	120,028	163.82	-	-	267,842	365.57	153,176	209.06	-	-	124,987	170.59	417,421	569.72	1,083,454	1,478.77	733	50,475,200	45,965,100	62,756	2.36%	50
Arizona.....	1,266,990	174.13	9,184,958	1,262.31	2,105,939	289.42	618,052	84.94	6,532,753	897.81	905,953	124.51	235,885	32.42	20,850,530	2,865.53	7,276	382,072,300	375,601,300	52,327	5.55%	37
Arkansas.....	1,308,040	432.28	4,187,473	1,383.88	1,565,355	517.32	423,851	140.07	3,467,141	1,145.82	618,457	204.39	193,389	63.91	11,763,706	3,887.68	3,026	133,969,100	142,038,500	47,154	8.28%	6
California.....	3,151,488	80.32	41,973,959	1,069.73	19,217,894	489.78	11,292,132	287.79	146,324,579	3,729.17	26,097,277	665.10	130,825	3.33	248,188,154	6,325.23	39,238	3,020,173,400	2,790,523,500	70,647	8.89%	5
Colorado.....	-	-	3,660,590	629.83	2,912,346	501.09	720,335	123.94	10,246,531	1,762.97	1,278,046	219.90	440,344	75.76	19,258,192	3,313.48	5,812	391,263,300	378,051,400	65,358	5.09%	42
Connecticut.....	-	-	5,252,683	1,456.81	2,895,587	803.08	387,836	107.56	10,259,183	2,845.35	2,607,064	723.06	664,295	184.24	22,066,648	6,120.11	3,606	276,223,300	282,486,100	78,463	7.81%	8
Delaware.....	-	-	-	-	587,923	585.94	2,076,828	2,069.82	2,148,289	2,141.04	334,805	333.68	248,266	247.43	5,396,111	5,377.91	1,003	75,818,600	55,866,800	56,324	9.66%	3
Florida.....	-	-	29,873,668	1,371.54	8,648,445	397.06	2,509,455	115.21	-	-	3,407,190	156.43	4,875,626	223.85	49,314,384	2,264.09	21,781	1,116,726,800	1,235,793,400	57,292	3.99%	48
Georgia.....	732,325	67.81	6,948,296	643.39	3,309,634	306.46	750,136	69.46	14,220,906	1,316.80	1,750,735	162.11	138,964	12.87	27,850,996	2,578.90	10,800	625,425,700	557,601,200	51,987	4.99%	43
Hawaii.....	-	-	3,296,268	2,286.61	851,356	590.58	258,953	179.63	3,354,690	2,327.14	191,426	132.79	93,998	65.21	8,046,691	5,581.96	1,442	82,535,500	83,109,500	57,241	9.68%	2
Idaho.....	-	-	2,516,997	1,324.09	663,229	348.90	473,872	249.29	2,457,943	1,293.03	351,479	184.90	8,947	4.71	6,472,467	3,404.91	1,901	85,927,800	91,448,500	49,491	7.08%	17
Illinois.....	59,589	4.70	13,429,355	1,059.81	10,056,980	793.67	3,818,851	301.37	21,870,696	1,725.98	5,729,501	452.16	566,990	44.75	55,531,962	4,382.44	12,671	856,942,900	794,459,500	62,139	6.99%	19
Indiana.....	13,876	2.04	9,282,907	1,363.93	4,564,816	670.71	819,109	120.35	10,578,929	1,554.36	1,385,158	203.52	28,195	4.14	26,672,990	3,919.05	6,806	373,781,600	354,337,700	52,219	7.53%	10
Iowa.....	2,024	0.63	4,002,493	1,253.49	1,519,624	475.91	1,101,447	344.95	4,266,534	1,336.18	793,641	248.55	927,218	290.38	12,612,981	3,950.10	3,193	196,982,900	169,994,200	53,312	7.42%	12
Kansas.....	815,701	277.96	3,767,434	1,283.81	1,202,695	409.84	457,796	156.00	4,617,143	1,573.36	727,435	247.88	27,553	9.39	11,615,757	3,958.23	2,935	177,580,900	164,333,600	55,974	7.07%	18
Kentucky.....	707,461	156.89	4,558,439	1,010.88	2,529,699	560.98	533,047	118.21	5,212,818	1,155.99	926,075	205.37	181,369	40.22	14,648,908	3,248.53	4,509	216,865,600	214,052,500	47,525	6.84%	20
Louisiana.....	103,750	22.44	4,048,616	875.56	2,804,897	606.59	477,174	103.19	3,933,108	850.58	587,747	127.11	302,173	65.35	12,257,465	2,650.81	4,624	232,527,800	236,324,200	50,809	5.19%	41
Maine.....	44,636	32.53	1,909,696	1,391.66	719,821	524.56	325,922	237.51	2,075,273	1,512.32	284,317	207.19	93,727	68.30	5,453,392	3,974.06	1,372	70,740,000	74,805,900	54,912	7.29%	16
Maryland.....	893,215	144.88	5,458,909	885.45	5,128,294	831.82	969,440	157.25	10,186,240	1,652.23	1,840,705	298.57	743,738	120.64	25,220,541	4,090.84	6,165	410,931,000	405,454,600	65,685	6.22%	31
Massachusetts.....	10,368	1.48	7,785,108	1,114.59	2,642,763	378.36	1,274,252	182.43	19,683,486	2,818.08	3,672,995	525.86	1,452,719	207.99	36,521,691	5,228.80	6,985	585,150,300	550,459,500	78,388	6.63%	24
Michigan.....	2,396,416	238.43	11,190,298	1,113.37	4,735,465	471.15	2,178,822	216.78	11,999,165	1,193.85	1,496,498	148.89	536,734	53.40	34,533,398	3,435.88	10,051	520,105,300	537,493,500	53,388	6.42%	27
Minnesota.....	809,160	141.77	6,698,560	1,173.66	4,505,898	789.48	1,505,670	263.81	15,170,613	2,658.06	2,423,383	424.60	918,568	160.94	32,031,852	5,612.35	5,707	376,814,400	355,211,200	62,240	9.02%	4
Mississippi.....	29,885	10.13	4,230,391	1,434.05	1,426,971	483.72	570,447	193.37	2,515,630	852.77	550,199	186.51	29,635	10.05	9,353,158	3,170.60	2,950	115,123,400	126,306,900	42,716	7.41%	13
Missouri.....	37,418	6.07	4,119,671	667.89	1,825,622	295.97	691,696	112.14	7,715,511	1,250.86	686,857	111.35	26,536	4.30	15,103,311	2,448.58	6,168	330,249,900	320,698,200	52,108	4.71%	45
Montana.....	334,759	303.15	-	-	768,499	695.93	481,678	436.20	1,889,444	1,711.03	268,444	243.10	188,018	170.26	3,930,842	3,559.67	1,104	52,355,800	58,769,600	54,106	6.69%	22
Nebraska.....	123	0.06	2,382,381	1,213.22	658,241	335.21	194,771	99.19	3,130,599	1,594.24	571,220	290.89	23,653	12.05	6,960,988	3,544.85	1,964	134,580,800	112,629,700	57,421	6.18%	32
Nevada.....	386,450	122.92	6,179,597	1,965.53	2,213,033	703.89	623,260	198.24	-	-	-	-	1,198,964	381.35	10,601,304	3,371.93	3,144	172,562,600	172,538,500	55,406	6.14%	33
New Hampshire.....	401,407	288.99	-	-	977,640	703.85	472,669	340.30	148,648	107.02	1,009,975	727.13	221,202	159.25	3,231,541	2,326.54	1,389	88,337,700	94,440,800	68,542	3.42%	49
New Jersey.....	5,166	0.56	12,803,267	1,381.58	5,068,719	546.96	1,986,338	214.34	16,833,495	1,816.47	5,959,760	643.11	1,026,284	110.74	43,683,029	4,713.76	9,267	620,085,900	663,544,100	71,505	6.58%	25
New Mexico.....	91,813	43.39	2,971,970	1,404.60	850,605	402.01	343,487	162.34	1,198,906	566.62	152,728	72.18	1,862,066	880.04	7,471,575	3,531.20	2,116	98,790,000	99,018,000	46,760	7.55%	9
New York.....	-	-	15,612,861	787.10	11,551,492	582.35	1,793,375	90.41	54,996,670	2,772.58	4,954,149	249.76	4,846,612	244.34	93,755,159	4,726.54	19,836	1,740,804,700	1,442,624,600	71,577	6.50%	26
North Carolina.....	-	-	9,717,598	921.00	4,850,582	459.72	2,596,969	246.13	15,908,051	1,507.71	1,515,650	143.65	122,844	11.64	34,711,694	3,289.85	10,551	598,915,900	542,726,500	51,900	6.40%	7
North Dakota.....	5,207	6.72	919,915	1,187.07	506,973	654.20	210,333	271.42	448,704	579.01	155,458	200.60	1,662,082	2,144.77	3,908,672	5,043.79	775	54,422,900	47,410,700	60,864	8.24%	28
Ohio.....	-	-	14,393,197	1,221.83	7,755,321	658.35	2,029,060	172.25	10,662,810	905.16	5,955	0.51	63,045	5.35	34,909,388	2,963.44	11,780	684,382,500	631,330,700	53,545	5.53%	38
Oklahoma.....	-	-	3,116,195	781.66	1,859,475	466.43	1,085,111	272.19	3,767,669	945.07	601,224	150.81	936,757	234.97	11,366,431	2,851.13	3,987	190,063,600	200,152,900	50,518	5.68%	36
Oregon.....	21,310	5.02	-	-	2,386,620	562.07	2,483,742	584.94	11,256,904	2,651.08	1,223,523	288.15	427,709	100.73	17,799,808	4,191.98	4,246	247,966,700	241,790,300	57,005	7.36%	15
Pennsylvania.....	40,395	3.12	13,717,681	1,058.13	10,694,965	824.97	2,955,413	227.97	15,977,933	1,232.48	4,045,313	312.04	2,287,972	176.49	49,719,672	3,835.19	12,964	771,613,200	788,281,500	60,685	6.31%	29
Rhode Island.....	3,864	3.53	1,334,931	1,218.44	797,057	727.50	137,010	125.05	1,757,678	1,604.29	257,943	235.43	72,836	66.48	4,361,319	3,980.72	1,096	60,770,600	65,709,000	59,941	6.64%	23
South Carolina.....	78,975	15.21	4,154,363	800.35	1,965,427	378.64	707,027	136.21	5,456,360	1,051.18	740,197	142.60	183,899	35.43	13,286,248	2,559.62	5,191	245,359,500	251,946,200	49,105	5.27%	40

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 7/1/2021 [1,000s]	GDP††† [current \$] calendar year 2020 [1,000s]	Personal income calendar year 2020		Total state tax collections as a percentage of personal income	
									Individual		Corporation								Amount	Per capita		
	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	%	Rank
[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]			
South Dakota.....	-	-	1,273,575	1,422.39	510,407	570.05	300,687	335.82	-	-	53,960	60.27	10,914	12.19	2,149,543	2,400.72	895	55,681,200	53,621,500	60,446	4.01%	47
Tennessee.....	-	-	11,060,457	1,585.68	3,432,404	492.09	2,333,130	334.49	179,379	25.72	2,564,458	367.65	432,643	62.03	20,002,471	2,867.65	6,975	379,007,100	362,278,100	52,351	5.52%	39
Texas.....	-	-	40,413,873	1,368.67	16,227,687	549.57	3,646,437	123.49	-	-	-	-	5,089,433	172.36	65,377,430	2,214.09	29,528	1,789,933,400	1,624,525,800	55,601	4.02%	46
Utah.....	-	-	3,628,512	1,087.04	1,174,720	351.93	371,684	111.35	6,672,695	1,999.02	745,673	223.39	38,333	11.48	12,631,617	3,784.22	3,338	202,133,400	171,385,400	52,225	7.37%	14
Vermont.....	1,203,059	1,863.56	507,259	785.75	740,358	1,146.83	143,501	222.29	1,233,157	1,910.18	166,841	258.44	108,754	168.46	4,102,929	6,355.51	646	34,018,600	38,097,700	59,296	10.77%	1
Virginia.....	43,332	5.01	6,527,477	755.30	5,191,915	600.76	995,094	115.14	17,066,596	1,974.78	1,579,303	182.74	929,945	107.60	32,333,662	3,741.34	8,642	556,992,600	536,817,200	62,189	6.02%	35
Washington.....	4,350,245	562.14	19,056,609	2,462.51	4,956,647	640.50	2,072,634	267.83	-	-	-	-	2,736,811	353.65	33,172,946	4,286.63	7,739	612,969,100	527,581,800	68,350	6.29%	30
West Virginia...	8,122	4.56	1,537,245	862.19	1,431,309	802.77	196,902	110.44	2,253,788	1,264.07	320,487	179.75	301,972	169.37	6,049,825	3,393.14	1,783	76,547,900	80,971,200	45,240	7.47%	11
Wisconsin.....	95,757	16.24	6,373,483	1,081.00	2,811,139	476.79	1,340,711	227.40	9,035,988	1,532.59	2,517,169	426.93	126,671	21.48	22,300,918	3,782.44	5,896	340,591,100	329,622,800	55,941	6.77%	21
Wyoming.....	295,925	511.27	734,785	1,269.49	192,304	332.24	212,497	367.13	-	-	-	-	447,429	773.02	1,882,940	3,253.16	579	36,330,400	37,974,000	65,782	4.96%	44
Total 50 states...	20,336,294	61.40 <sup>a</sup>	369,706,037	1,116.18 <sup>a</sup>	179,365,119	541.52 <sup>a</sup>	64,708,170	195.36 <sup>a</sup>	503,621,472	1,520.49 <sup>a</sup>	89,315,616	269.65 <sup>a</sup>	38,753,423	117.00 <sup>a</sup>	1,265,806,131	3,821.61 <sup>a</sup>	331,224	20,780,516,300	19,750,245,700	59,703 <sup>a</sup>	6.41% <sup>a</sup>	-

Rankings based on unrounded data.

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

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

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

Per capita tax collection amounts are computations based on July 1, 2021 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, 2020 population estimates of the Bureau of the Census.

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

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

††Data for some states include state-collected local sales tax. North Carolina sales tax data include \$23,944,710.50 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, 2021 (NST-EST2021-POP)*, December 2021 release.

U.S. Census Bureau, *2021 Annual Survey of State Government Tax Collections Detailed Table*, April 15, 2022 release.

U.S. Bureau of Economic Analysis, *SAGDP1 Gross Domestic Product (GDP) Summary, Annual by State*, September 30, 2022 update.

U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 30, 2022 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
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%
2020-21†,††...	6,924,975	6,892,648	32,327	-	-	-	32,327	477.53%	-	-97.23%

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.

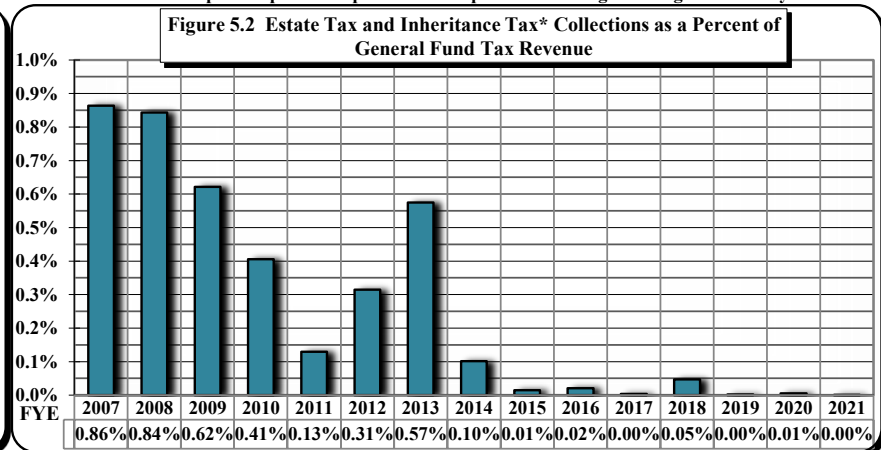
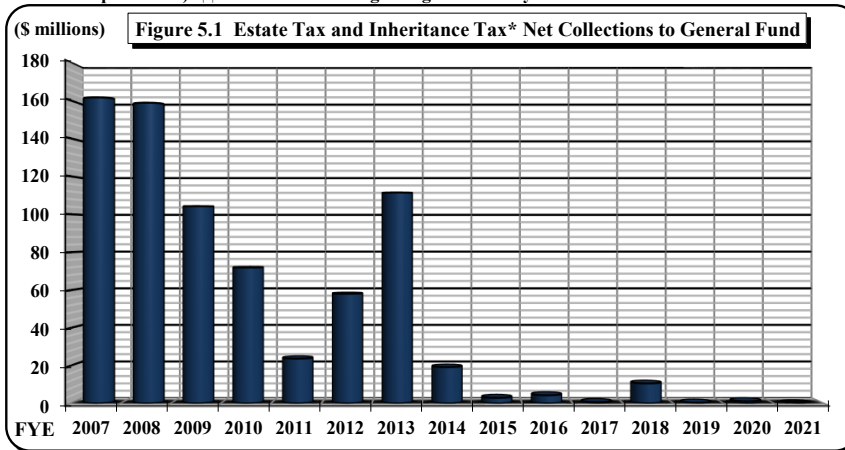




TABLE 6. PRIVILEGE TAX COLLECTIONS

[§ 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	
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%
2020-21	41,942,452	128,108	41,814,345	-	-	-	-	106,797	459,909	2,265	41,245,374	16.99%	-4.60%	17.07%	17.38%

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.

**Privilege tax rates and bases:**

**Rate**

\$50

\$12.50

.277% of face value

\$250 annual tax per location

**Repealed:**

\$30 per \$1 million in assets

\$15 per ton

3% of gross receipts

[rate repealed

on/after 1/1/14]†

1% of gross receipts

[rate repealed

on/after 1/1/14]††

**Base**

Attorneys-at-law and other professionals. Refer to *Figure 6.1 Privilege Tax Net Collections* for additional information.

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.

Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.

Loan agencies; check cashing establishments; pawnbroker establishments

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)]

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)]

Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind (amenities charges are excluded).

†Effective on or after January 1, 2014, privilege taxes imposed on gross admissions receipts within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]

Gross receipts of a person engaged in the business of reselling on the Internet an admission ticket that is subject to the privilege tax.

(Effective for admission tickets sold on/after January 1, 2011.)

†Effective on or after January 1, 2014, privilege taxes imposed on ticket resale transactions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]

Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged.

††Effective on or after January 1, 2014, privilege taxes imposed on motion picture show admissions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]

**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 prorated 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.

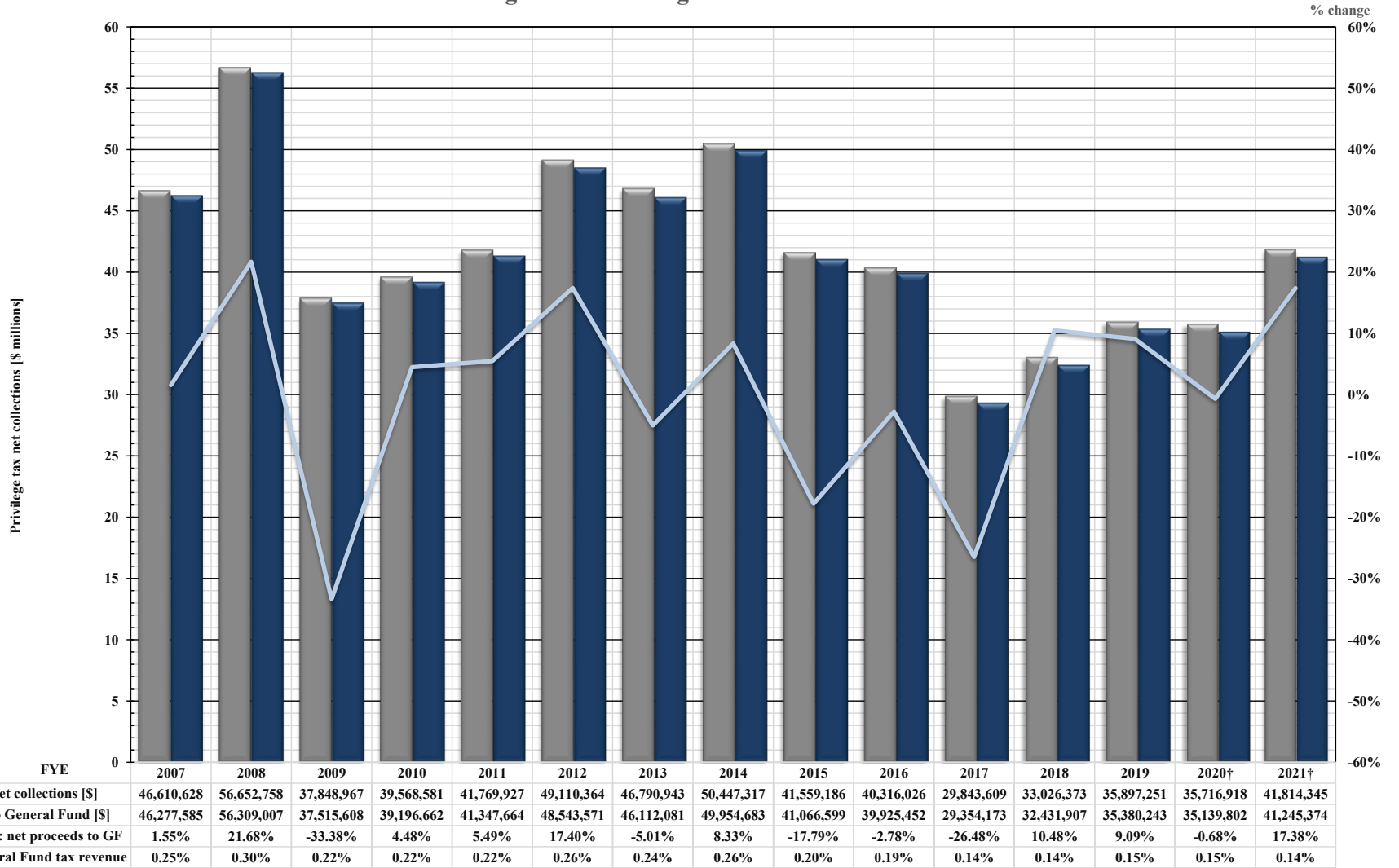
**2003-04 § 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.]**

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 7. CIGARETTE AND OTHER TOBACCO PRODUCTS TAX COLLECTIONS IN THE UNITED STATES BY STATE

(Collections data for fiscal year ending June 30, 2020)

State	Cigarette excise tax rate as of 1/01/2021		Tobacco Products net tax collections [cigarette/other]†††		Cigarette tax rate as of 6/30/2020	Cigarette tax net collections			Average retail price per pack†† [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/20)		Other Tobacco Products net tax collections		E-cigarette Vapor Products Amount \$1,000s†††	% of total tobacco taxes from:		Other Tobacco Products taxed†††	Population as of 7/1/2020 [1,000s]
	Rate \$]	Rank	Amount \$1,000s]	Per capita \$]		Amount \$1,000s]	Amount \$]	Per 1¢ of tax†	Wtd. avg price \$]	Cigarette taxes		Total [in millions of packs]	Per capita [in numbers of packs]	Amount \$1,000s]	Per capita \$]		Amount \$1,000s]	Per capita \$]		
					Amount \$]					As % of price	As % of price					As % of price				
Alabama.....	0.675	40	171,156	34.06	0.675	160,234	31.89	.47	6.091	1.685	27.7%	249.0	50.8	10,921	2.17	-	93.6%	6.4%	CShSn	5,025
Alaska.....	2.000	17	57,647	78.71	2.000	42,905	58.58	.29	9.897	3.010	30.4%	21.6	29.5	14,742	20.13	-	74.4%	25.6%	CShSn	732
Arizona.....	2.000	17	300,906	41.92	2.000	275,350	38.36	.19	7.697	3.010	39.1%	152.3	20.9	25,556	3.56	-	91.5%	8.5%	CShSn	7,178
Arkansas.....	1.150	35	225,001	74.70	1.150	159,421	52.92	.46	6.510	2.160	33.2%	143.5	47.5	65,581	21.77	-	70.9%	29.1%	CShSn	3,012
California.....	2.870	11	1,966,029	49.77	2.870	1,708,582	43.26	.15	8.410	3.880	46.1%	597.1	15.1	257,447	6.52	see note‡	86.9%	13.1%	CShSnE	39,500
Colorado.....	1.940	23	187,051	32.34	0.840	139,993	24.20	.29	6.253	1.850	29.6%	168.3	29.2	47,058	8.14	-	74.8%	25.2%	CShSn	5,784
Connecticut.....	4.350	1	347,291	96.46	4.350	322,776	89.65	.21	10.367	5.360	51.7%	74.2	20.8	24,515	6.81	2,817	92.9%	7.1%	CShSnE	3,600
Delaware.....	2.100	15	113,674	114.60	2.100	106,785	107.66	.51	7.340	3.110	42.4%	50.8	52.2	6,889	6.95	484	93.9%	6.1%	CShSnE	992
Florida.....	1.339	32	1,124,071	52.11	1.339	992,778	46.03	.34	6.622	2.349	35.5%	756.3	35.2	131,293	6.09	-	88.3%	11.7%	CShSn	21,570
Georgia.....	0.370	49	223,473	20.84	0.370	159,616	14.88	.40	5.619	1.380	24.6%	444.3	41.8	63,857	5.95	-	71.4%	28.6%	CShSn	10,726
Hawaii.....	3.200	6	113,139	77.92	3.200	102,445	70.56	.22	9.616	4.210	43.8%	32.0	22.6	10,695	7.37	-	90.5%	9.5%	CShSn	1,452
Idaho.....	0.570	45	48,972	26.50	0.570	33,580	18.17	.32	5.956	1.580	26.5%	61.0	34.1	15,393	8.33	-	68.6%	31.4%	CShSn	1,848
Illinois.....	2.980	10	850,620	66.53	2.980	796,118	62.27	.21	9.160	3.990	43.6%	271.7	21.4	54,502	4.26	see note‡	93.6%	6.4%	CShSnE	12,785
Indiana.....	0.995	38	397,305	58.55	0.995	361,033	53.21	.54	6.162	2.005	32.5%	379.2	56.3	36,272	5.35	-	90.9%	9.1%	CShSn	6,786
Iowa.....	1.360	31	205,838	64.55	1.360	173,944	54.55	.40	6.588	2.370	36.0%	130.5	41.4	31,894	10.00	-	84.5%	15.5%	CShSn	3,189
Kansas.....	1.290	33	128,397	43.73	1.290	117,028	39.86	.31	6.596	2.300	34.9%	91.3	31.3	11,370	3.87	2,418	91.1%	8.9%	CShSnE	2,936
Kentucky.....	1.100	36	382,846	85.00	1.100	360,712	80.09	.73	6.100	2.110	34.6%	328.9	73.6	22,134	4.91	-	94.2%	5.8%	CShSn	4,504
Louisiana.....	1.080	37	278,386	59.85	1.080	235,890	50.72	.47	6.286	2.090	33.2%	229.9	49.5	42,496	9.14	1,901	84.7%	15.3%	CShSnE	4,651
Maine.....	2.000	17	137,331	100.81	2.000	120,611	88.54	.44	7.587	3.010	39.7%	61.2	45.6	16,720	12.27	see note‡	87.8%	12.2%	CShSnE	1,362
Maryland.....	2.000	17	362,534	58.73	2.000	323,680	52.44	.26	7.489	3.010	40.2%	155.3	25.7	38,854	6.29	-	89.3%	10.7%	CShSn	6,173
Massachusetts.....	3.510	4	515,290	73.38	3.510	477,366	67.98	.19	9.995	4.520	45.2%	136.3	19.8	37,924	5.40	-	92.6%	7.4%	CShSn	7,022
Michigan.....	2.000	17	882,413	87.65	2.000	785,451	78.02	.39	7.341	3.010	41.0%	398.7	39.9	96,962	9.63	-	89.0%	11.0%	CShSn	10,068
Minnesota.....	3.040	8	623,155	109.19	3.040	502,452	88.04	.29	9.371	4.660	49.7%	138.1	24.5	120,703	21.15	see note‡	80.6%	19.4%	CShSnE	5,707
Mississippi.....	0.680	39	127,264	43.04	0.680	105,223	35.59	.52	5.880	1.690	28.7%	162.3	54.5	22,042	7.45	-	82.7%	17.3%	CShSn	2,957
Missouri.....	0.170	50	96,760	15.72	0.170	72,999	11.86	.70	5.426	1.180	21.7%	442.7	72.1	23,761	3.86	-	75.4%	24.6%	CShSn	6,154
Montana.....	1.700	26	76,756	70.67	1.700	64,436	59.32	.35	7.239	2.710	37.4%	37.9	35.4	12,320	11.34	-	83.9%	16.1%	CShSn	1,086
Nebraska.....	0.640	41	57,915	29.53	0.640	48,383	24.67	.39	6.022	1.650	27.4%	77.0	39.8	9,532	4.86	-	83.5%	16.5%	CShSn	1,961
Nevada.....	1.800	24	189,668	60.91	1.800	166,468	53.46	.30	7.168	2.810	39.2%	92.7	30.1	23,200	7.45	-	87.8%	12.2%	CShSn	3,114
New Hampshire.....	1.780	25	215,550	156.44	1.780	199,476	144.77	.81	7.150	2.790	39.0%	110.6	81.3	16,074	11.67	1,196	92.5%	7.5%	CShSnE	1,378
New Jersey.....	2.700	12	591,407	63.73	2.700	560,200	60.37	.22	8.248	3.710	45.0%	208.8	23.5	31,207	3.36	3,749	94.7%	5.3%	CShSnE	9,280
New Mexico.....	2.000	17	91,730	43.32	2.000	79,834	37.70	.19	7.490	3.010	40.2%	42.7	20.4	11,895	5.62	see note‡	87.0%	13.0%	CShSnE	2,118
New York.....	4.350	1	1,029,133	51.06	4.350	949,631	47.12	.11	10.859	5.360	49.4%	218.3	11.2	79,503	3.94	22,172	92.3%	7.7%	CShSnE	20,155
North Carolina.....	0.450	47	288,781	27.62	0.450	235,350	22.51	.50	5.655	1.460	25.8%	523.5	49.9	53,431	5.11	5,336	81.5%	18.5%	CShSnE	10,457
North Dakota.....	0.440	48	26,748	34.34	0.440	19,646	25.22	.57	5.726	1.450	25.3%	44.7	58.6	7,102	9.12	-	73.4%	26.6%	CShSn	779
Ohio.....	1.600	28	913,896	77.51	1.600	831,477	70.52	.44	6.925	2.610	37.7%	529.2	45.3	82,418	6.99	2,000	91.0%	9.0%	CShSnE	11,791
Oklahoma.....	2.030	16	458,200	115.65	2.030	372,123	93.92	.46	7.541	3.040	40.3%	184.1	46.5	86,077	21.73	-	81.2%	18.8%	CShSn	3,962
Oregon.....	3.330	5	245,676	57.92	1.330	187,697	44.25	.33	6.824	2.330	34.1%	141.6	33.6	57,978	13.67	-	76.4%	23.6%	CShSn	4,242
Pennsylvania.....	2.600	13	1,266,642	97.51	2.600	1,139,442	87.72	.34	8.448	3.610	42.7%	447.2	34.9	127,200	9.79	45,700	90.0%	10.0%	SChSnE	12,990
Rhode Island.....	4.250	3	138,743	126.56	4.250	129,026	117.70	.28	10.243	5.260	51.4%	30.7	29.0	9,717	8.86	-	93.0%	7.0%	CShSn	1,096
South Carolina.....	0.570	45	145,404	28.34	0.570	134,978	26.31	.46	5.896	1.580	26.8%	245.0	47.6	10,426	2.03	-	92.8%	7.2%	CShSn	5,131
South Dakota.....	1.530	29	51,066	57.57	1.530	40,899	46.10	.30	7.060	2.540	36.0%	32.3	36.5	10,167	11.46	-	80.1%	19.9%	CShSn	887
Tennessee.....	0.620	42	236,474	34.17	0.620	216,307	31.26	.50	5.862	1.630	27.8%	356.0	52.1	20,167	2.91	-	91.5%	8.5%	CShSn	6,920
Texas.....	1.410	30	1,365,430	46.73	1.410	1,130,873	38.71	.28	6.719	2.420	36.0%	826.0	28.5	234,556	8.03	-	82.8%	17.2%	CShSn	29,218
Utah.....	1.700	26	106,061	32.32	1.700	84,845	25.85	.15	7.301	2.710	37.1%	51.6	16.1	21,216	6.47	-	80.0%	20.0%	CShSn	3,282
Vermont.....	3.080	7	71,473	111.24	3.080	58,010	90.29	.29	9.078	4.090	45.1%	19.0	30.5	13,463	20.95	4,155	81.2%	18.8%	CShSnE	642
Virginia.....	0.600	43	153,667	17.80	0.300	131,964	15.29	.51	6.342	1.610	25.4%	453.6	53.1	21,704	2.51	-	85.9%	14.1%	CShSn	8,632
Washington.....	3.025	9	384,410	49.80	3.025	331,349	42.93	.14	8.936	4.035	45.2%	107.4	14.1	53,061	6.87	2,817	86.2%	13.8%	CShSnE	7,719
West Virginia.....	1.200	34	167,207	93.42	1.200	153,015	85.49	.71	6.470	2.210	34.2%	132.8	74.1	14,192	7.93	1,660	91.5%	8.5%	CShSnE	1,790
Wisconsin.....	2.520	14	614,920	104.36	2.520	523,557	88.85	.35	8.072	3.530	43.7%	209.5	36.0	91,364	15.51	1,320	85.1%	14.9%	CShSnE	5,892
Wyoming.....	0.600	43	20,697	35.85	0.600	15,149	26.24	.44	6.026	1.610	26.7%	26.9	46.4	5,548	9.61	-	73.2%	26.8%	CShSn	577
Total 50 states..	-	-	18,774,206	56.75 <sup>a</sup>	-	16,441,106	49.70 <sup>a</sup>	-	7.011 <sup>a</sup>	2.849 <sup>a</sup>	40.6% <sup>a</sup>	10,825.6	-	2,333,100	7.05 <sup>a</sup>	97,724	87.6%	12.4%	-	330,811

<sup>a</sup> Weighted average computed on collection totals for 50 states levying a tax on cigarettes. †Computation based on excise tax rate in effect as of 6/30/2020. 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 collected on behalf of each individual.  
††as of November 1, 2020; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: NYC [NY]=\$1.50/pack; Chicago, Cook County [IL] local taxes=\$4 18/pack.  
†††C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff E=E-cigarette/Vapor Products (indicates states levying a rate on E-cigarette and vapor products with tax revenue collections during the fiscal year ended 6/30/2020).  
Months reflected in vapor products revenue collections: CT[9]; NH[6]; NY[7]-sourced to a 20% supplementary sales tax; OH[9]; WI[9]. VT=estimated. ‡vapor products tax revenue included in Other Tobacco Products.  
Sources: U.S. Census Bureau, Population Division, Table 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2020 to July 1, 2021 (NST-EST2021-POP). December 2021 release Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 55, 2020.

TABLE 7A. CIGARETTE AND OTHER TOBACCO PRODUCTS TAX COLLECTIONS IN THE UNITED STATES BY STATE

(Collections data for fiscal year ending June 30, 2021)

State	Cigarette excise tax rate as of 1/01/2022		Tobacco Products net tax collections [cigarette/other]†††		Cigarette tax rate as of 6/30/2021	Cigarette tax net collections			Average retail price per pack†† [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/21)		Other Tobacco Products net tax collections		E-cigarette Vapor Products Amount \$[1,000s]†††	% of total tobacco taxes from:		Other Tobacco Products taxed†††	Population as of 7/1/2021 [1,000s]	
	Rate	Rank	Amount	Per capita		Amount	Per 1¢ of tax†	Wtd. avg price	Cigarette taxes		Total [in millions of packs]	Per capita [in numbers of packs]	Amount	Per capita	Amount		Per capita	Ciga- rettes			Other Tobacco Products
	[\$]		[\$1,000s]	[\$]					[\$]	[\$]											
Alabama.....	0.675	40	172,538	34.23	0.675	159,767	31.70	.47	6.259	1.685	26.9%	252.3	50.2	12,771	2.53	-	92.6%	7.4%	CSChSn	5,040	
Alaska.....	2.000	18	56,832	77.57	2.000	42,934	58.60	.29	10.213	3.010	29.5%	21.6	29.5	13,898	18.97	-	75.5%	24.5%	CSChSn	733	
Arizona.....	2.000	18	293,451	40.33	2.000	268,816	36.94	.19	7.994	3.010	37.7%	148.7	20.8	24,636	3.39	-	91.6%	8.4%	CSChSn	7,276	
Arkansas.....	1.150	35	232,017	76.68	1.150	158,691	52.44	.46	6.722	2.160	32.1%	142.4	47.3	73,326	24.23	-	68.4%	31.6%	CSChSn	3,026	
California.....	2.870	12	1,956,443	49.86	2.870	1,693,677	43.16	.15	8.870	3.880	43.7%	592.0	15.0	262,767	6.70	see note‡	86.6%	13.4%	CSChSnE	39,238	
Colorado.....	1.940	23	219,640	37.79	1.940	168,581	29.01	.15	7.855	2.950	37.6%	158.9	27.5	51,059	8.79	8,218	76.8%	23.2%	CSChSnE	5,812	
Connecticut.....	4.350	1	350,302	97.16	4.350	322,600	89.47	.21	10.599	5.360	50.6%	74.3	20.6	27,702	7.68	5,178	92.1%	7.9%	CSChSnE	3,606	
Delaware.....	2.100	16	117,350	116.95	2.100	109,589	109.22	.52	7.687	3.110	40.5%	52.3	52.8	7,760	7.73	394	93.4%	6.6%	CSChSnE	1,003	
Florida.....	1.339	32	1,098,803	50.45	1.339	970,033	44.54	.33	6.967	2.349	33.7%	739.9	34.4	128,770	5.91	-	88.3%	11.7%	SChSn	21,781	
Georgia.....	0.370	49	243,178	22.52	0.370	161,972	15.00	.41	6.005	1.380	23.0%	450.9	42.1	81,206	7.52	2,148	66.6%	33.4%	CSChSnE	10,800	
Hawaii.....	3.200	7	108,187	75.05	3.200	98,141	68.08	.21	9.937	4.210	42.4%	30.7	21.1	10,046	6.97	-	90.7%	9.3%	CSChSn	1,442	
Idaho.....	0.570	45	48,731	25.64	0.570	33,880	17.82	.31	6.226	1.580	25.4%	61.4	33.4	14,851	7.81	-	69.5%	30.5%	CSChSn	1,901	
Illinois.....	2.980	11	901,132	71.12	2.980	840,162	66.30	.22	9.345	3.990	42.7%	286.9	22.4	60,970	4.81	see note‡	93.2%	6.8%	CSChSnE	12,671	
Indiana.....	0.995	38	392,971	57.74	0.995	351,525	51.65	.52	6.484	2.005	30.9%	372.8	54.9	41,446	6.09	-	89.5%	10.5%	CSChSn	6,806	
Iowa.....	1.360	31	206,997	64.83	1.360	175,350	54.92	.40	6.931	2.370	34.2%	131.3	41.1	31,648	9.91	-	84.7%	15.3%	CSChSn	3,193	
Kansas.....	1.290	33	125,686	42.83	1.290	113,044	38.52	.30	6.844	2.300	33.6%	88.2	30.0	12,642	4.31	2,638	89.9%	10.1%	CSChSnE	2,935	
Kentucky.....	1.100	36	396,680	87.97	1.100	355,506	78.84	.72	6.448	2.110	32.7%	324.1	71.9	41,175	9.13	17,559	89.6%	10.4%	CSChSnE	4,509	
Louisiana.....	1.080	37	284,831	61.60	1.080	233,899	50.58	.47	6.496	2.090	32.2%	227.9	48.9	50,931	11.01	2,331	82.1%	17.9%	CSChSnE	4,624	
Maine.....	2.000	18	139,722	101.82	2.000	112,812	82.21	.41	7.837	3.010	38.4%	59.8	43.9	26,910	19.61	see note‡	80.7%	19.3%	CSChSnE	1,372	
Maryland.....	3.750	4	387,498	62.85	3.750	339,432	55.06	.28	10.119	4.760	47.0%	145.1	23.5	48,065	7.80	see note‡	87.6%	12.4%	CSChSnE	6,165	
Massachusetts.....	3.510	5	411,690	58.94	3.510	370,843	53.09	.15	10.259	4.520	44.1%	105.9	15.1	40,848	5.85	13,304	90.1%	9.9%	CSChSnE	6,985	
Michigan.....	2.000	18	883,715	87.92	2.000	776,018	77.21	.39	7.589	3.010	39.7%	393.9	39.1	107,697	10.72	-	87.8%	12.2%	CSChSn	10,051	
Minnesota.....	3.040	9	656,817	115.08	3.040	525,123	92.01	.30	9.825	4.683	47.7%	143.4	25.1	131,694	23.07	see note‡	79.9%	20.1%	CSChSnE	5,707	
Mississippi.....	0.680	39	128,840	43.68	0.680	102,365	34.70	.51	6.043	1.690	28.0%	157.9	53.3	26,475	8.97	-	79.5%	20.5%	CSChSn	2,950	
Missouri.....	0.170	50	99,417	16.12	0.170	72,201	11.71	.69	5.771	1.180	20.4%	437.8	71.1	27,217	4.41	-	72.6%	27.4%	CSChSn	6,168	
Montana.....	1.700	26	71,771	64.99	1.700	59,680	54.04	.32	7.380	2.710	36.7%	37.1	34.2	12,091	10.95	-	83.2%	16.8%	CSChSn	1,104	
Nebraska.....	0.640	41	58,011	29.54	0.640	48,141	24.52	.38	6.387	1.650	25.8%	76.6	39.1	9,871	5.03	-	83.0%	17.0%	CSChSn	1,964	
Nevada.....	1.800	24	194,472	61.86	1.800	162,135	51.57	.29	7.568	2.810	37.1%	90.2	29.1	32,337	10.29	-	83.4%	16.6%	CSChSn	3,144	
New Hampshire.....	1.780	25	254,958	183.56	1.780	228,264	164.34	.92	7.360	2.790	37.9%	128.2	93.0	26,695	19.22	5,169	89.5%	10.5%	CSChSnE	1,389	
New Jersey.....	2.700	13	581,188	62.71	2.700	545,591	58.87	.22	8.553	3.710	43.4%	202.4	21.8	35,597	3.84	2,280	93.9%	6.1%	CSChSnE	9,267	
New Mexico.....	2.000	18	91,958	43.46	2.000	80,619	38.10	.19	7.979	3.010	37.7%	42.5	20.0	11,338	5.36	-	87.7%	12.3%	CSChSn	2,116	
New York.....	4.350	1	1,003,149	50.57	4.350	919,942	46.38	.11	11.074	5.360	48.4%	212.4	10.5	83,207	4.19	32,452	91.7%	8.3%	CSChSnE	19,836	
North Carolina.....	0.450	47	307,387	29.13	0.450	246,179	23.33	.52	6.013	1.460	24.3%	547.2	52.4	61,208	5.80	5,721	80.1%	19.9%	CSChSnE	10,551	
North Dakota.....	0.440	48	25,900	33.42	0.440	19,020	24.54	.56	5.984	1.450	24.2%	43.3	55.5	6,880	8.88	-	73.4%	26.6%	CSChSn	775	
Ohio.....	1.600	28	931,499	71.55	1.600	830,499	70.28	.44	7.155	2.610	36.5%	528.6	44.8	101,000	8.57	9,000	89.2%	10.8%	CSChSnE	11,780	
Oklahoma.....	2.030	17	464,979	116.63	2.030	371,719	93.24	.46	7.865	3.040	38.7%	183.4	46.3	93,259	23.39	-	79.9%	20.1%	CSChSn	3,987	
Oregon.....	3.330	6	344,983	81.25	3.330	267,536	63.01	.19	9.558	4.340	45.4%	125.2	29.6	77,447	18.24	18,865	77.6%	22.4%	CSChSnE	4,246	
Pennsylvania.....	2.600	14	1,279,410	98.69	2.600	1,144,310	88.27	.34	8.870	3.610	40.7%	437.8	33.7	135,100	10.42	55,600	89.4%	10.6%	SChSnE	12,964	
Rhode Island.....	4.250	3	158,680	144.83	4.250	146,867	134.05	.32	10.591	5.260	49.7%	35.0	31.9	11,813	10.78	-	92.6%	7.4%	CSChSn	1,096	
South Carolina.....	0.570	45	151,935	29.27	0.570	139,713	26.92	.47	6.226	1.580	25.4%	245.1	47.9	12,222	2.35	-	92.0%	8.0%	CSChSn	5,191	
South Dakota.....	1.530	29	59,623	66.59	1.530	48,169	53.80	.35	7.240	2.540	35.1%	31.8	35.9	11,454	12.79	-	80.8%	19.2%	CSChSn	895	
Tennessee.....	0.620	42	242,948	34.83	0.620	219,396	31.45	.51	6.312	1.630	25.8%	361.1	52.2	23,552	3.38	-	90.3%	9.7%	CSChSn	6,975	
Texas.....	1.410	30	1,361,691	46.12	1.410	1,117,151	37.83	.27	7.132	2.420	33.9%	767.8	26.3	244,541	8.28	-	82.0%	18.0%	CSChSn	29,528	
Utah.....	1.700	26	106,894	32.02	1.700	78,748	23.59	.14	7.653	2.710	35.4%	48.8	14.9	28,145	8.43	7,481	73.7%	26.3%	CSChSnE	3,338	
Vermont.....	3.080	8	77,563	120.15	3.080	60,146	93.17	.30	9.223	4.090	44.3%	20.0	31.1	17,417	26.98	7,325	77.5%	22.5%	CSChSnE	646	
Virginia.....	0.600	43	287,115	33.22	0.600	234,821	27.17	.45	6.735	1.610	23.9%	390.5	45.2	52,294	6.05	6,054	81.8%	18.2%	CSChSnE	8,642	
Washington.....	3.025	10	380,383	49.15	3.025	321,224	41.51	.14	9.261	4.035	43.6%	106.6	13.8	59,158	7.64	7,479	84.4%	15.6%	CSChSnE	7,739	
West Virginia.....	1.200	34	169,435	95.03	1.200	151,581	85.02	.71	6.694	2.210	33.0%	131.6	73.4	17,854	10.01	2,331	89.5%	10.5%	CSChSnE	1,783	
Wisconsin.....	2.520	15	604,097	102.46	2.520	509,793	86.47	.34	8.425	3.530	41.9%	203.9	34.6	94,304	15.99	1,558	84.4%	15.6%	CSChSnE	5,896	
Wyoming.....	0.600	43	20,994	36.27	0.600	15,516	26.81	.45	6.429	1.610	25.0%	27.5	47.7	5,479	9.47	-	73.9%	26.1%	CSChSn	579	
Total 50 states..	-	-	19,144,494	57.80 <sup>a</sup>	-	16,523,718	49.89 <sup>a</sup>	-	7.414 <sup>a</sup>	2.945 <sup>a</sup>	39.7% <sup>a</sup>	10,625.0	-	2,620,775	7.91 <sup>a</sup>	213,088	86.3%	13.7%	-	331,224	

<sup>a</sup> Weighted average computed on collection totals for 50 states levying a tax on cigarettes. †Computation based on cigarette excise tax rate in effect as of 6/30/2021 except for rates that became effective after 1/1/2021.

Per capita tax collection amounts are computations based on July 1, 2021 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax collected on behalf of each individual.

††as of November 1, 2021; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: NYC [NY]=\$1.50/pack; Chicago, Cook County [IL] local taxes=\$4.18/pack.

†††C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff E=E-cigarettes/Vapor Products (indicates states levying a rate on E-cigarette and vapor products with tax revenue collections during the fiscal year ended 6/30/2021).

Months reflected in vapor products revenue collections: CO[6]; GA[6]; OR[6]; KY[11]; NY-sourced to a 20% supplementary sales tax. ‡vapor products tax revenue included in Other Tobacco Products.

Sources: U.S. Census Bureau, Population Division, Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2020 to July 1, 2021 (NST-EST2021-POP)*. December 2021 release.

Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 56, 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					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	Collections to General Fund	Cigarette	Other tobacco products	Amount to General Fund	
			Vapor products	YoY % change	non-vapor		YoY % change											
[\$]		[\$]		[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
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%
2020-21...	246,249,047	4.5%	5,721,054	7.2%	55,765,426	15.2%	307,735,528	348,198	246,179,460	61,207,870	30,637	141,998	699	42,040,228	265,173,767	4.6%	14.6%	5.3%

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

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

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

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

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

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

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

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

Cigarette tax/other tobacco products tax discount:

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

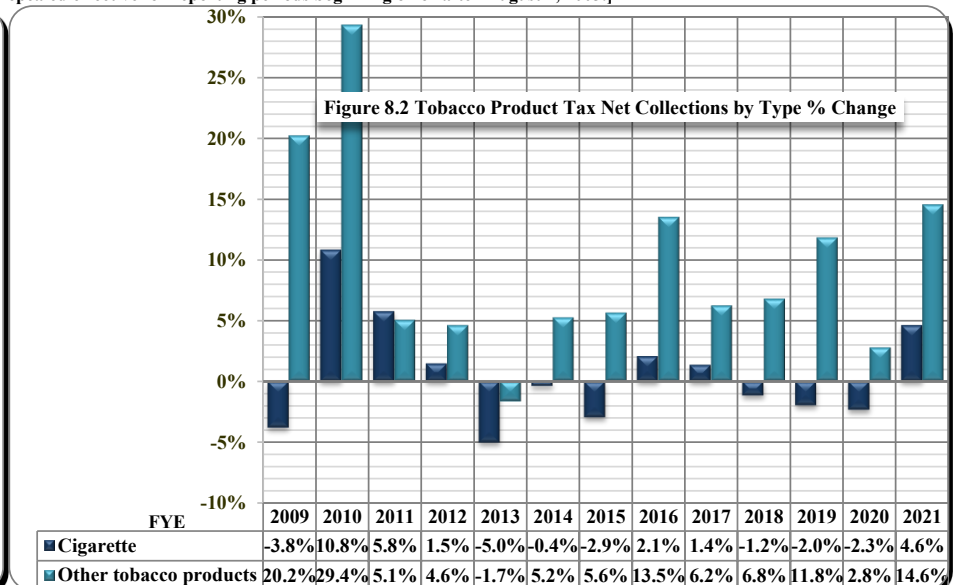
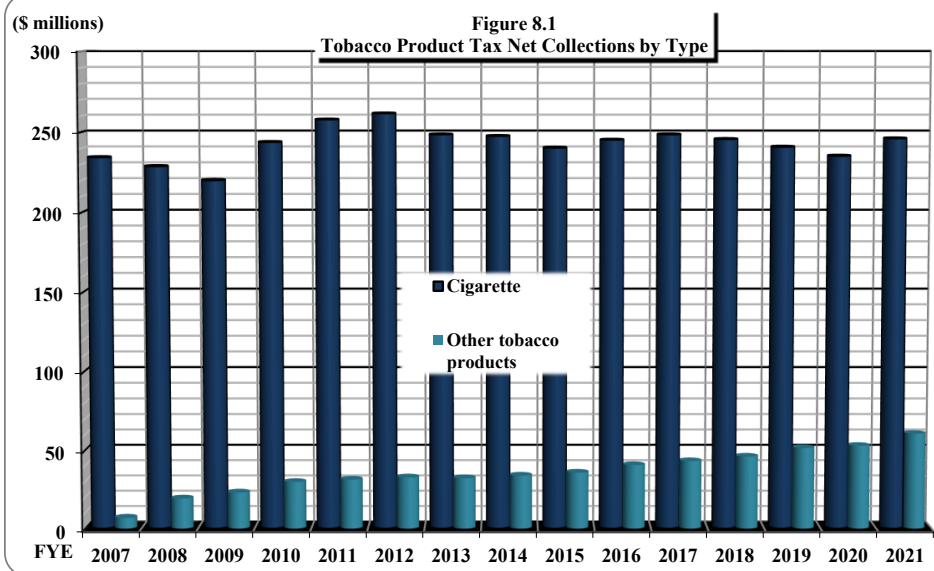


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (¢)
1970	126.7	172.4	2*
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5**
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
2015	40.4	54.1	45
2016	39.5	54.4	45
2017	38.1	54.5	45
2018	35.6	53.2	45
2019	34.0	51.6	45
2020	33.0	49.9	45
2021	32.1	52.4	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 56, 2021.

\*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).

Figure 9.1 Per Capita Tax-Paid Cigarette Sales (National and North Carolina)



TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE  
(Collections data for fiscal year ending June 30, 2021)†

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2021]									Pop- ulation as of 7/1/2021 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2021				Personal income for calendar year 2020	
	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 ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.53	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate; >16.5%-\$9.16/gal	GC	yes		5,040	272,021	53.97	3,667	0.73	232,040,300	46,179
Alaska	1.07	n.a.		2.50	n.a.		12.80	n.a.	<21%-\$2.50/gal	733	41,126	56.13	1,279	1.75	45,965,100	62,756
Arizona	0.16	yes		0.84	yes	>24%-\$4.00/gal	3.00	yes		7,276	89,138	12.25	9,679	1.33	375,601,300	52,327
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	3,026	68,024	22.48	5,858	1.94	142,038,500	47,154
California	0.20	yes		0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	39,238	411,969	10.50	92,549	2.36	2,790,523,500	70,647
Colorado	0.08	yes		0.28	yes		2.28	yes		5,812	53,433	9.19	6,138	1.06	378,051,400	65,358
Connecticut	0.24	yes		0.79	yes	>21%-\$1.98/gal sparkling wine-\$1.94/gal	5.94	yes	<7%-\$2.71/gal	3,606	79,109	21.94	9,091	2.52	282,486,100	78,463
Delaware	0.26	n.a.		1.63	n.a.		4.50	n.a.	<=25%-\$3.00/gal	1,003	32,719	32.61	1,693	1.69	55,866,800	56,324
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	21,781	338,642	15.55	4,346	0.20	1,235,793,400	57,292
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	10,800	227,872	21.10	4,363	0.40	557,601,200	51,987
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		1,442	45,178	31.34	-	-	83,109,500	57,241
Idaho	0.15	yes	>4%-\$0.45/gal	0.45	yes		GC	yes		1,901	10,980	5.78	1,766	0.93	91,448,500	49,491
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.	12,671	312,101	24.63	16,706	1.32	794,459,500	62,139
Indiana	0.115	yes		0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,806	58,542	8.60	16,012	2.35	354,337,700	52,219
Iowa	0.19	yes		1.75	yes	<5%-\$0.19/gal	GC	yes		3,193	29,798	9.33	18,664	5.85	169,994,200	53,312
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	2,935	148,735	50.68	3,089	1.05	164,333,600	55,974
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	4,509	174,267	38.65	225	0.05	214,052,500	47,525
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		4,624	79,279	17.14	-	-	236,324,200	50,809
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		1,372	18,461	13.45	8,499	6.19	74,805,900	54,912
Maryland	0.09	--	9% sales tax	0.40	--	9% sales tax	1.50	yes	9% sales tax	6,165	38,941	6.32	849	0.14	405,454,600	65,685

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2021]										Pop-ulation as of 7/1/2021 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2021				Personal income for calendar year 2020	
	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	6,985	93,206	13.34	4,091	0.59	550,459,500	78,388	
Michigan	0.20	yes		0.51	yes	>16%-\$0.76/gal	GC	yes		10,051	235,383	23.42	20,572	2.05	537,493,500	53,388	
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	5,707	101,472	17.78	3,070	0.54	355,211,200	62,240	
Mississippi	0.4268	yes		0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes		2,950	45,761	15.51	1,347	0.46	126,306,900	42,716	
Missouri	0.06	yes		0.42	yes	includes additional charges	2.00	yes		6,168	46,316	7.51	6,509	1.06	320,698,200	52,108	
Montana	0.14	n.a.		1.02	n.a.	>16%-sold through state stores	GC	n.a.		1,104	46,484	42.09	4,235	3.84	58,769,600	54,106	
Nebraska	0.31	yes		0.95	yes	>14%-\$1.35/gal	3.75	yes		1,964	35,338	18.00	1,016	0.52	112,629,700	57,421	
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	3,144	44,690	14.21	-	-	172,538,500	55,406	
New Hampshire	0.30	n.a.		0.30	n.a.		GC	n.a.		1,389	13,701	9.86	19,030	13.70	94,440,800	68,542	
New Jersey	0.12	yes		0.875	yes		5.50	yes		9,267	174,692	18.85	4,662	0.50	663,544,100	71,505	
New Mexico	0.41	yes		1.70	yes	>14% - \$5.68/gallon	6.06	yes		2,116	24,359	11.51	-	-	99,018,000	46,760	
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	19,836	271,087	13.67	55,626	2.80	1,442,624,600	71,577	
North Carolina	0.6171	yes		1.00	yes	>16% to 24%-\$1.11/gal <=16%-\$1.00/gal	GC	yes††	130% of retail price	10,551	533,809	50.59	5,306	0.50	542,726,500	51,900	
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	775	9,612	12.40	424	0.55	47,410,700	60,864	
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		11,780	118,746	10.08	52,218	4.43	631,330,700	53,545	
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	3,987	146,821	36.83	46	0.01	200,152,900	50,518	
Oregon	0.08	n.a.		0.67	n.a.	>14%-\$0.77/gal	GC	n.a.		4,246	18,086	4.26	5,461	1.29	241,790,300	57,005	
Pennsylvania	0.08	yes		GC	yes		GC	yes		12,964	445,401	34.36	23,511	1.81	788,281,500	60,685	
Rhode Island	0.11	yes	\$0.04/case wholesale tax	1.40	yes	sparkling wine-\$0.75/gal	5.40	yes		1,096	22,112	20.18	1,242	1.13	65,709,000	59,941	
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	5,191	208,490	40.17	15,414	2.97	251,946,200	49,105	



TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2021]									Pop- ulation as of 7/1/2021 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2021				Personal income for calendar year 2020	
	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	895	20,021	22.36	1,409	1.57	53,621,500	60,446
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	6,975	210,708	30.21	1,669	0.24	362,278,100	52,351
Texas	<=4%-0.194; >4%-0.198	yes	6.7% on-premise	0.204	yes	>14%-\$0.408/gal and sparkling wine-\$0.516/gal; 6.7% on-premise and \$0.05/ drink on airline sales	2.40	yes	6.7% on-premise and \$0.05/drink on airline sales	29,528	1,262,775	42.77	77,839	2.64	1,624,525,800	55,601
Utah	0.4226	yes	>3.2%-sold through state store	GC	yes		GC	yes		3,338	17,880	5.36	-	0.00	171,385,400	52,225
Vermont	0.265	yes	>6%-\$0.55; 10% on-premise sales tax	0.55	yes	>16%-sold through state stores, 10% on-premise sales tax	GC	yes	10% on-premise sales tax	646	12,035	18.64	503	0.78	38,097,700	59,296
Virginia	0.2565	yes		1.51	yes	<4%-\$0.2565/gal and >14%-sold through state stores	GC	yes		8,642	295,471	34.19	16,062	1.86	536,817,200	62,189
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	7,739	472,949	61.11	213,953	27.65	527,581,800	68,350
West Virginia	0.18	yes		1.00	yes	5% local tax	GC	yes		1,783	17,304	9.71	3,035	1.70	80,971,200	45,240
Wisconsin	0.06	yes		0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.03/gal admini- strative fee	5,896	73,778	12.51	2,327	0.39	329,622,800	55,941
Wyoming	0.02	yes		GC	yes		GC	yes		579	2,238	3.87	-	-	37,974,000	65,782
Total 50 states	0.20*	-----	-----	0.73*	-----	-----	3.77*	-----	-----	331,224	7,551,060	22.80 <sup>a</sup>	745,050	2.25 <sup>a</sup>	19,750,245,700	59,703 <sup>a</sup>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2021 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, 2020 population estimates of the Bureau of the Census.

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

\* U.S. median tax rates

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

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

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

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

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

U.S. Census Bureau, Population Division, Table 1. *Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2021 (NST-EST2021-POP)*, December 2021 release.

U.S. Census Bureau. *2021 Annual Survey of State Government Tax Collections Detailed Table*, April 15, 2022 release.

U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 30, 2022 update.

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

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers					Net collections to General Fund [\$]	Year-over-year % change			
				Local government distribution allocation† [\$]	Intergovernmental/inter-fund transfers					Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					Department of Commerce transfer* [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]					
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%
2020-21.....	532,394,218	138,938	532,255,280	39,461,620	-	29,703	171,525	845	492,591,588	17.70%	-90.75%	18.06%	19.97%

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 June 2020 to the fiscal year ended June 2021.

†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.

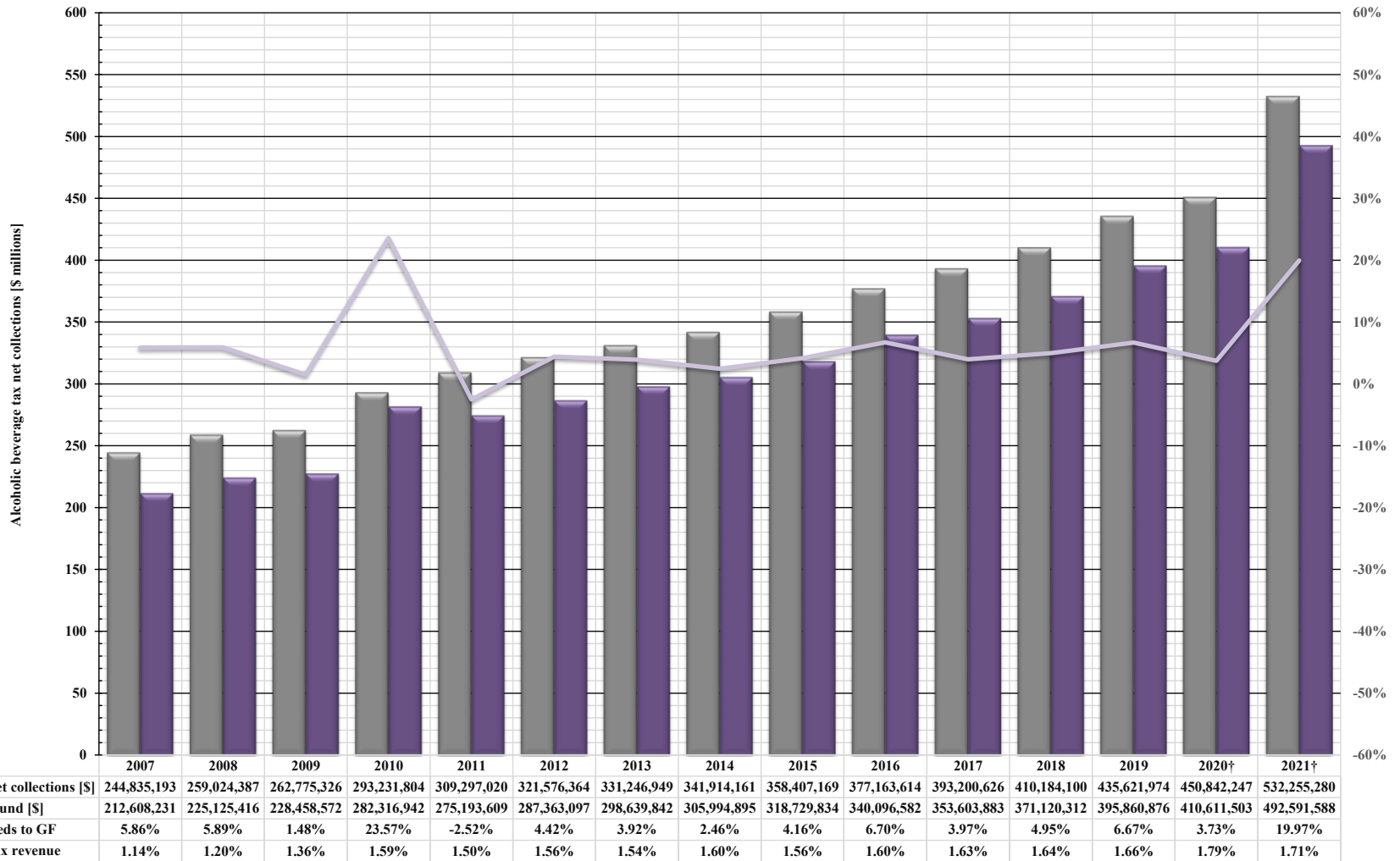
SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and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



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 53.177¢ to 61.71¢ per gallon; the fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon); and the unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00) per gallon.

†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 June 2020 to the fiscal year ended June 2021.

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

Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2006-2007			2007-2008			2008-2009			2009-2010‡			2010-2011		
	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)	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%	114,551,504	37.04%	3.65%
Fortified wine	942,117	0.38%	-14.23%	909,261	0.35%	-3.49%	848,605	0.32%	-6.67%	854,060	0.29%	0.64%	814,755	0.26%	-4.60%
Unfortified wine	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%	21,407,583	6.92%	14.47%
Spirituos liquor	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%	160,259,549	51.81%	6.12%
Liquor [mixed beverages] surcharge	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%	12,263,304	3.96%	1.09%
<b>Total beverage net tax collections</b>	<b>244,834,023</b>	<b>100.00%</b>	<b>5.74%</b>	<b>259,024,387</b>	<b>100.00%</b>	<b>5.80%</b>	<b>262,768,029</b>	<b>100.00%</b>	<b>1.45%</b>	<b>293,225,229</b>	<b>100.00%</b>	<b>11.59%</b>	<b>309,296,694</b>	<b>100.00%</b>	<b>5.48%</b>
Local share reserve	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%	34,021,288	11.00%	213.26%
Department of Commerce transfer††	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	27,657	0.01%	-19.72%	25,534	0.01%	-7.68%	54,627	0.02%	113.94%	47,737	0.02%	-12.61%	81,445	0.03%	70.61%
Collection cost of fines/forfeitures	115	0.00%	-	104	0.00%	-9.48%	230	0.00%	120.29%	221	0.00%	-4.01%	352	0.00%	59.44%
<b>Net collections to General Fund</b>	<b>212,608,231</b>	<b>86.84%</b>	<b>5.86%</b>	<b>225,125,416</b>	<b>86.91%</b>	<b>5.89%</b>	<b>228,458,572</b>	<b>86.94%</b>	<b>1.48%</b>	<b>282,316,942</b>	<b>96.28%</b>	<b>23.57%</b>	<b>275,193,609</b>	<b>88.97%</b>	<b>-2.52%</b>
Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2011-2012			2012-2013			2013-2014			2014-2015			2015-2016†		
	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)	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%	120,572,033	31.97%	2.47%
Fortified wine	788,506	0.25%	-3.22%	770,210	0.23%	-2.32%	772,565	0.23%	0.31%	760,728	0.21%	-1.53%	719,473	0.19%	-5.42%
Unfortified wine	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%	26,761,297	7.10%	4.07%
Spirituos liquor	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%	213,345,450	56.57%	6.89%
Liquor [mixed beverages] surcharge	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%	15,761,756	4.18%	7.49%
<b>Total beverage net tax collections</b>	<b>321,576,244</b>	<b>100.00%</b>	<b>3.97%</b>	<b>331,231,740</b>	<b>100.00%</b>	<b>3.00%</b>	<b>341,911,963</b>	<b>100.00%</b>	<b>3.22%</b>	<b>358,391,379</b>	<b>100.00%</b>	<b>4.82%</b>	<b>377,160,009</b>	<b>100.00%</b>	<b>5.24%</b>
Local share reserve	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%	37,020,719	9.82%	-6.34%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	102,614	0.03%	25.99%	35,930	0.01%	-64.99%	193,113	0.06%	437.47%	135,852	0.04%	-29.65%	42,563	0.01%	-68.67%
Collection cost of fines/forfeitures	422	0.00%	20.11%	144	0.00%	-65.84%	776	0.00%	437.46%	559	0.00%	-27.89%	146	0.00%	-73.95%
<b>Net collections to General Fund</b>	<b>287,363,097</b>	<b>89.36%</b>	<b>4.42%</b>	<b>298,639,842</b>	<b>90.16%</b>	<b>3.92%</b>	<b>305,994,895</b>	<b>89.50%</b>	<b>2.46%</b>	<b>318,729,834</b>	<b>88.93%</b>	<b>4.16%</b>	<b>340,096,582</b>	<b>90.17%</b>	<b>6.70%</b>
Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2016-2017			2017-2018			2018-2019			2019-2020			2020-2021		
	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)	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%	140,079,730	26.32%	24.55%
Fortified wine	676,053	0.17%	-6.03%	644,025	0.16%	-4.74%	615,339	0.14%	-4.45%	524,059	0.12%	-14.83%	539,065	0.10%	2.86%
Unfortified wine	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%	33,172,876	6.23%	11.27%
Spirituos liquor (includes antique)†	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%	342,820,811	64.41%	17.43%
Liquor [mixed beverages] surcharge	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%	15,613,097	2.93%	-2.89%
<b>Total beverage net tax collections</b>	<b>393,193,446</b>	<b>100.00%</b>	<b>4.25%</b>	<b>410,167,142</b>	<b>100.00%</b>	<b>4.32%</b>	<b>435,615,113</b>	<b>100.00%</b>	<b>6.20%</b>	<b>450,818,692</b>	<b>100.00%</b>	<b>3.49%</b>	<b>532,225,577</b>	<b>100.00%</b>	<b>18.06%</b>
Local share reserve	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%	39,461,620	7.41%	-1.55%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	54,393	0.01%	27.80%	186,230	0.05%	242.38%	159,283	0.04%	-14.47%	122,928	0.03%	-22.82%	171,525	0.03%	39.53%
Collection cost of fines/forfeitures	240	0.00%	65.00%	823	0.00%	242.38%	768	0.00%	-6.66%	580	0.00%	-24.44%	845	0.00%	45.50%
<b>Net collections to General Fund</b>	<b>353,603,883</b>	<b>89.93%</b>	<b>3.97%</b>	<b>371,120,312</b>	<b>90.48%</b>	<b>4.95%</b>	<b>395,860,876</b>	<b>90.87%</b>	<b>6.67%</b>	<b>410,611,503</b>	<b>91.08%</b>	<b>3.73%</b>	<b>492,591,588</b>	<b>92.55%</b>	<b>19.97%</b>

TABLE 12. - Continued

State license taxes for alcoholic beverages 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; this action effectively resulted in a shifting of the receipt of certain tax collections from the fiscal year ended June 2020 to the fiscal year ended June 2021.

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]:

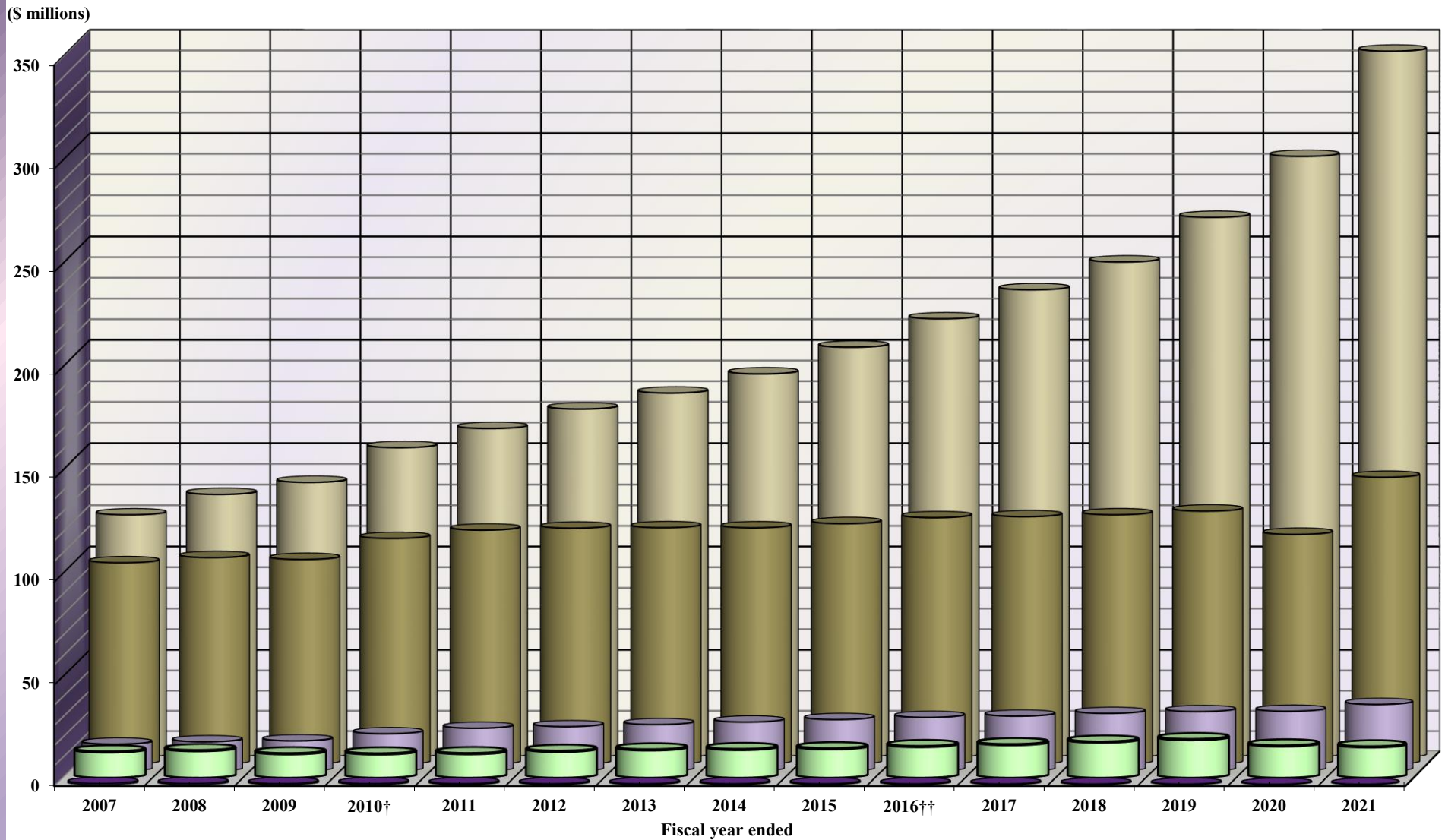
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and 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], 53.17¢ 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 [\$]					
2006-07.....	942,117	-14.23%	735,572	206,545	24	13,536,924	3.76%	5,231,466	8,305,458	21	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	"	-	
2020-21.....	539,065	2.86%	459,150	79,915	"	33,172,876	11.27%	19,582,743	13,590,133	"	33,711,940	"	-	

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; this action effectively resulted in a shifting of the receipt of certain tax collections from the fiscal year ended June 2020 to the fiscal year ended June 2021.

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.

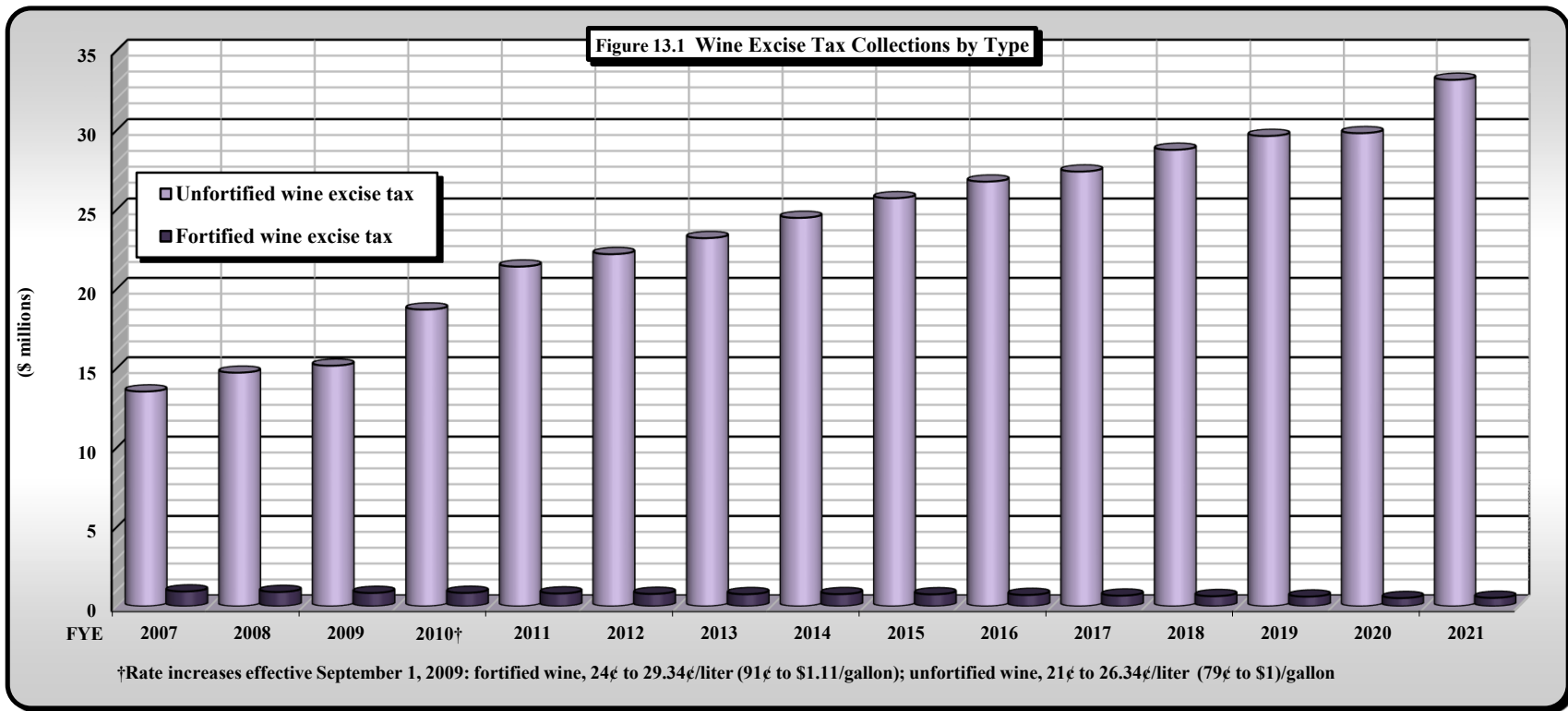
Alcoholic beverage discount:

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.



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 June 2020 to the fiscal year ended June 2021

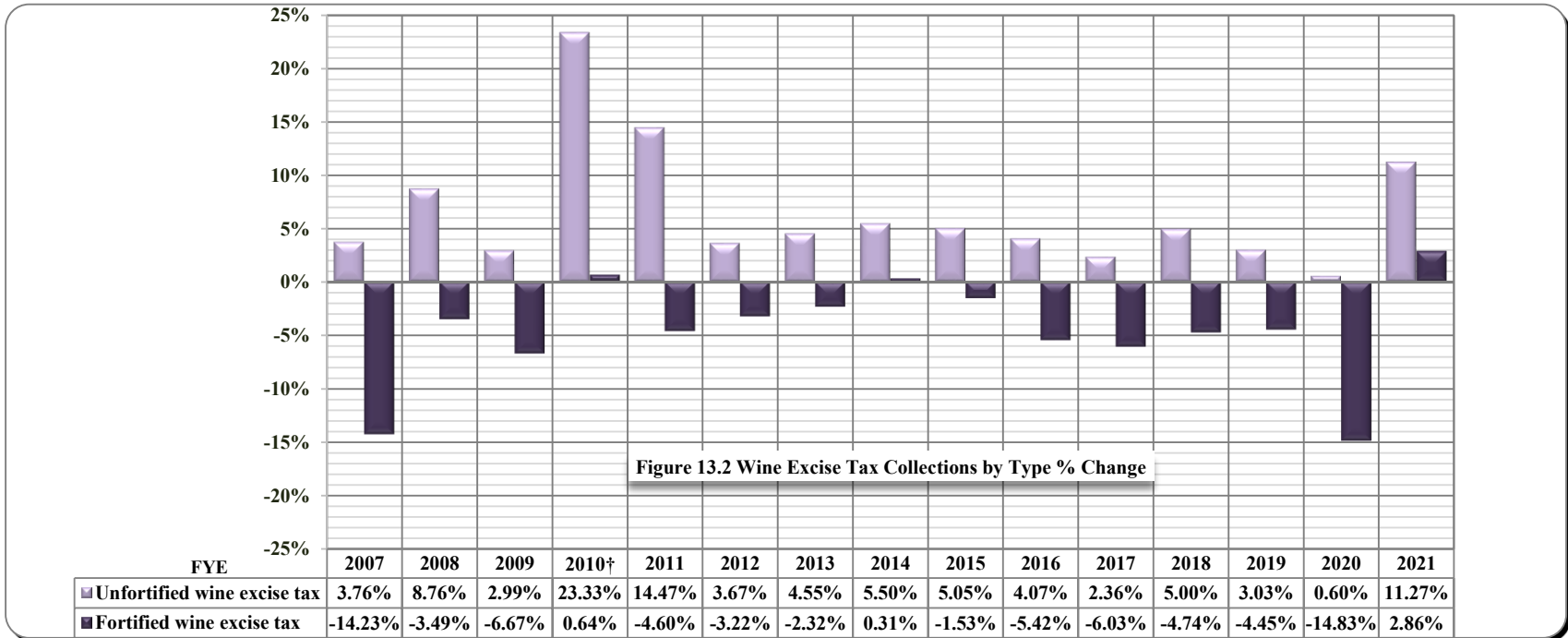




TABLE 14. COLLECTIONS OF BEER [MALT BEVERAGE] AND SPIRITUOUS LIQUOR EXCISE TAXES AND LIQUOR [MIXED BEVERAGES] SURCHARGE  
[§ 105 ARTICLE 2C.; § 18B.]

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
2006-07.....	98,740,195	2.69%	53.177	75,614,138	23,126,057	118,497,662	8.72%	25	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%
2020-21.....	140,079,730	24.55%	"	114,288,158	25,791,572	342,820,811	17.43%	"	15,613,097	-2.89%

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.

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; 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.

**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).

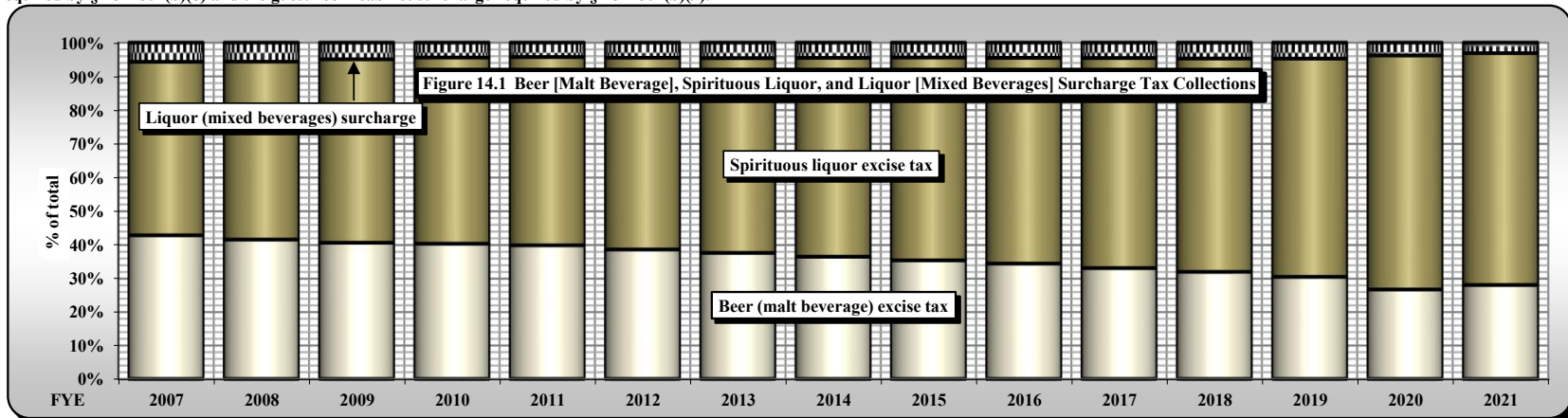


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS  
[§ 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	YoY % change	Distributions and Transfers								Net collections after distributions [S]
					DOR Administrative costs [§105-242] [S]	Collection fees on overdue tax debts [§105-243.1] [S]	OSBM Civil Penalty & Forfeiture Fund [§105-236] [S]	DOR Collection cost of fines/forfeitures [§115C-457.2] [S]	DOR reimbursement by law enforcement agencies [SL2006-66, s.19.4] [S]	Unencumbered proceeds [§105-113.113]			
										State/local law enforcement agencies [S]	General Fund non-tax revenue [S]		
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)	
2020-21	10,043,185	128,850	9,914,335	39.05%	21,750	706,907	863,674	4,253	-	5,561,298	1,771,598	984,854	

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

**Unauthorized substance tax rates and bases:**

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

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

When the tax was first imposed, the \$50 rate applicable to cocaine was \$200 per gram, and the \$200 rate applicable to drugs sold by dosage units was \$400. In *Lynn v. West*, the 4th U.S. Circuit

Court of Appeals found the tax to be a criminal penalty; as a result, the rates were reduced effective October 31, 1998.

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

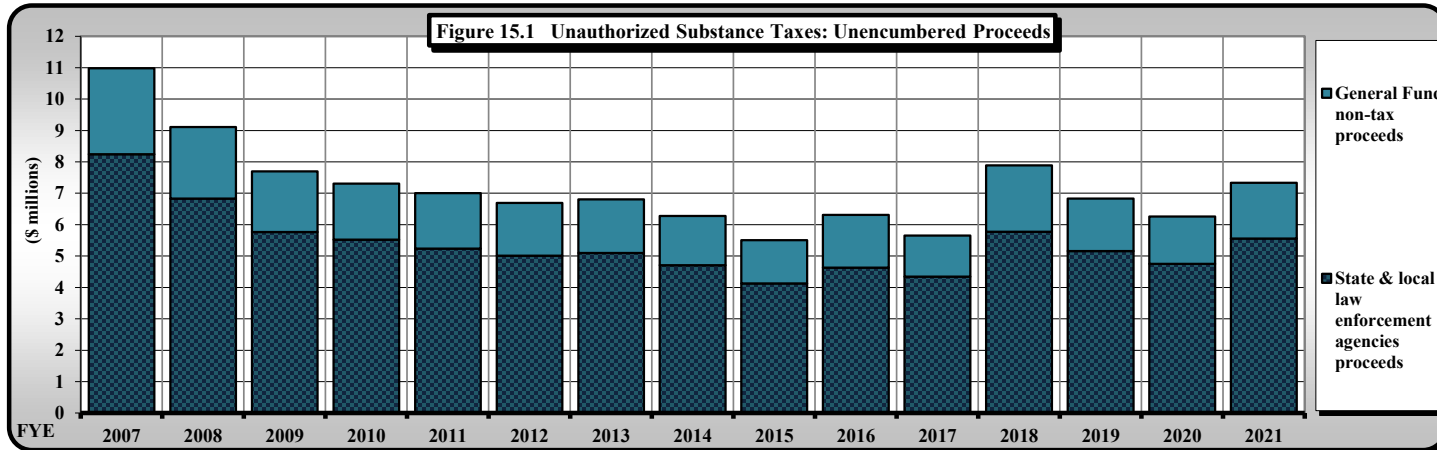


TABLE 16. FRANCHISE TAX COLLECTIONS  
[§ 105 ARTICLE 3.]

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

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

Fiscal year	Franchise Tax Gross Collections							Franchise Tax Net Collections Before & After Deductions										Year-over-year % change			
	Taxpayer Type				Other [Business Corporations, Burial Assns.] [S]	Total gross collections [S]	Refunds [S]	Net collections before transfers/ deductions [S]	§ 105-116.1 Municipal/ local share†† [S]	Admin- istrative costs [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collec- tion cos of fines/ forfeitures [S]	Inter- govern- mental/ inter-fund transfers [S]	Net collections to General Fund [S]	Gross collec- tions	Refunds	Net collec- tions	Amount to General Fund		
	§ 105-116 Power [S]	Gas [S]	§ 105-116 Water & Sewer [S]	Telephone [S]																Gross collec- tions	Refunds
	Utilities†	Utilities†	Utilities†	Utilities†												Utilities†	Utilities†	Utilities†	Utilities†	Utilities†	Utilities†
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	17,647,835	843,246,670	168,483,698	105,668	76,780	4,973,092	20,925	-	651,938,670	12.97%	150.47%	11.66%	13.49%			
2009-10.	334,860,001	-	3,658,951	-	582,131,144	920,650,096	12,108,720	908,541,376	178,430,323	107,406	282,804	5,242,927	24,229	2,310	724,451,377	9.18%	-31.39%	10.05%	11.12%		
2010-11.	340,671,401	-	4,920,624	-	473,310,864	818,902,889	17,879,536	801,023,352	188,267,524	109,700	136,303	4,806,389	20,757	182,327	607,500,353	-11.05%	47.66%	-11.83%	-16.14%		
2011-12.	331,542,797	-	4,369,065	-	477,292,015	813,203,876	12,182,051	801,021,825	184,351,730	111,936	246,274	3,741,239	15,402	27,508	612,527,735	-0.70%	-31.87%	0.00%	0.83%		
2012-13.	339,395,679	-	4,208,847	-	526,425,624	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%		
2013-14.	343,338,249	-	3,858,691	-	568,697,709	915,894,648	11,791,384	904,103,264	203,353,181	-	200,431	3,494,245	14,033	28,881	697,012,493	5.27%	57.96%	4.82%	5.59%		
2014-15.	21,399,211	-	1,331,404	-	578,630,712	601,361,327	52,237,690	549,123,637	-	-	148,162	4,833,423	19,899	-	544,122,153	-34.34%	343.02%	-39.26%	-21.94%		
2015-16.	-	-	44,336	-	541,586,479	541,630,815	12,480,240	529,150,575	-	-	260,934	4,502,357	18,990	-	524,368,294	-9.93%	-76.11%	-3.64%	-3.63%		
2016-17.	-	-	14,177	-	764,339,163	764,353,340	10,650,772	753,702,568	-	-	243,613	5,358,156	23,680	-	748,077,119	41.12%	-14.66%	42.44%	42.66%		
2017-18.	-	-	15,405	-	696,602,991	696,618,395	22,155,614	674,462,782	-	-	254,566	5,139,262	22,713	-	669,046,241	-8.86%	108.02%	-10.51%	-10.56%		
2018-19.	-	-	10,817	-	779,401,944	779,412,761	18,940,950	760,471,810	-	-	1,237,162	9,564,945	46,133	-	749,623,570	11.89%	-14.51%	12.75%	12.04%		
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%		
2020-21.	-	-	20,539	-	903,349,330	903,369,869	24,039,868	879,330,001	-	-	1,184,928	8,278,470	40,764	-	869,825,839	34.11%	25.77%	34.36%	34.66%		

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 2020-21) that otherwise fell due during the fiscal year ended June 30, 2020; this action effectively resulted in a shifting of certain tax revenues from fiscal year 2019-20 to fiscal year 2020-21.

**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]. SL 2020-58 simplifies the calculation for the addition of affiliated indebtedness used in calculating the net worth base, making it consistent with the interest deduction computed for income tax purposes (effective for taxable years beginning on or after January 1, 2021, and applicable to the calculation of franchise tax reported on the 2020 and later corporate income tax returns).
- (2) 55% of the appraised value of real & tangible property in NC.
- (3) total actual investment in tangible property in NC. [SL 2017-204 reinstates a deduction 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)]

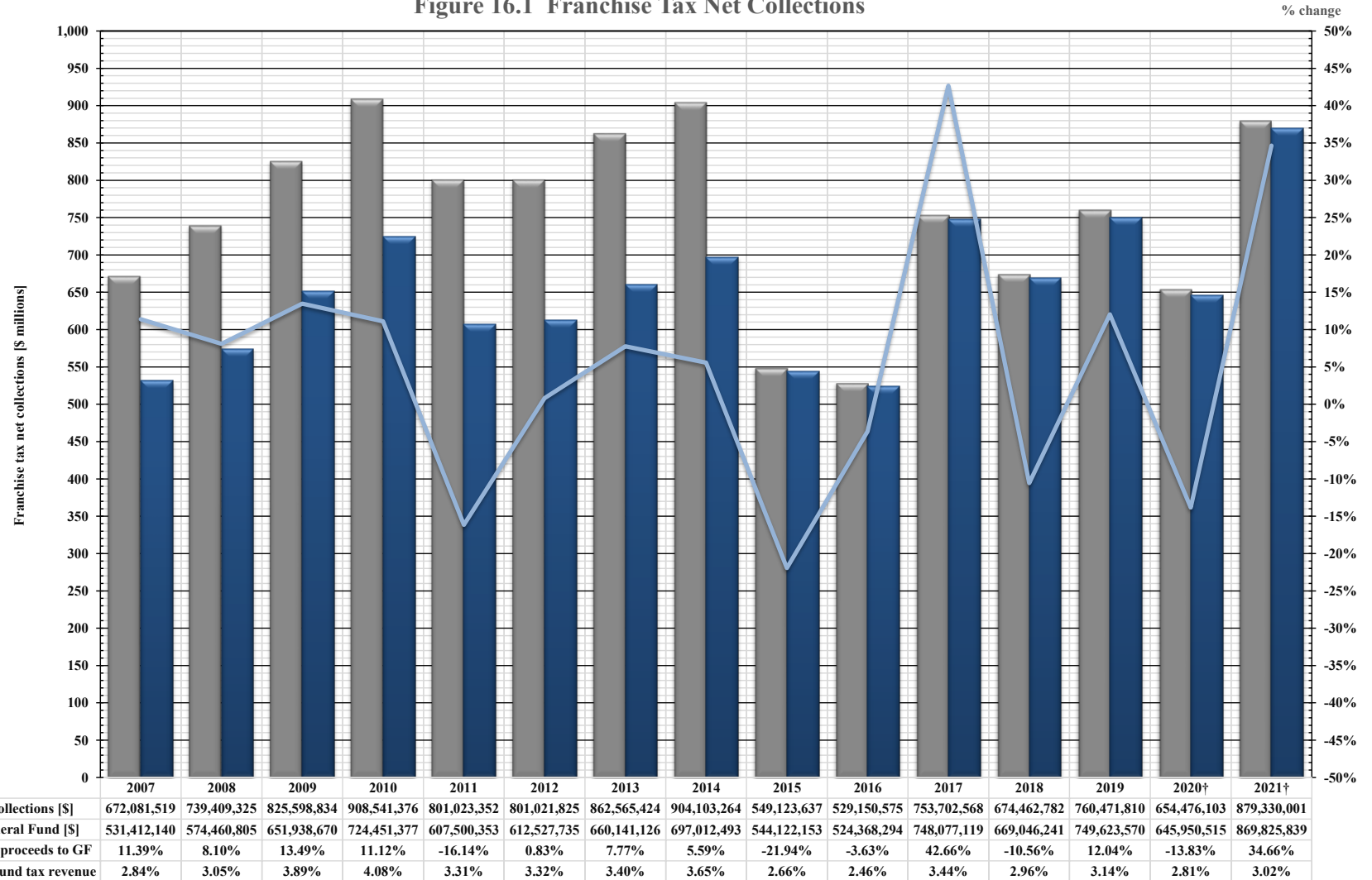
**Settlement Initiative**

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

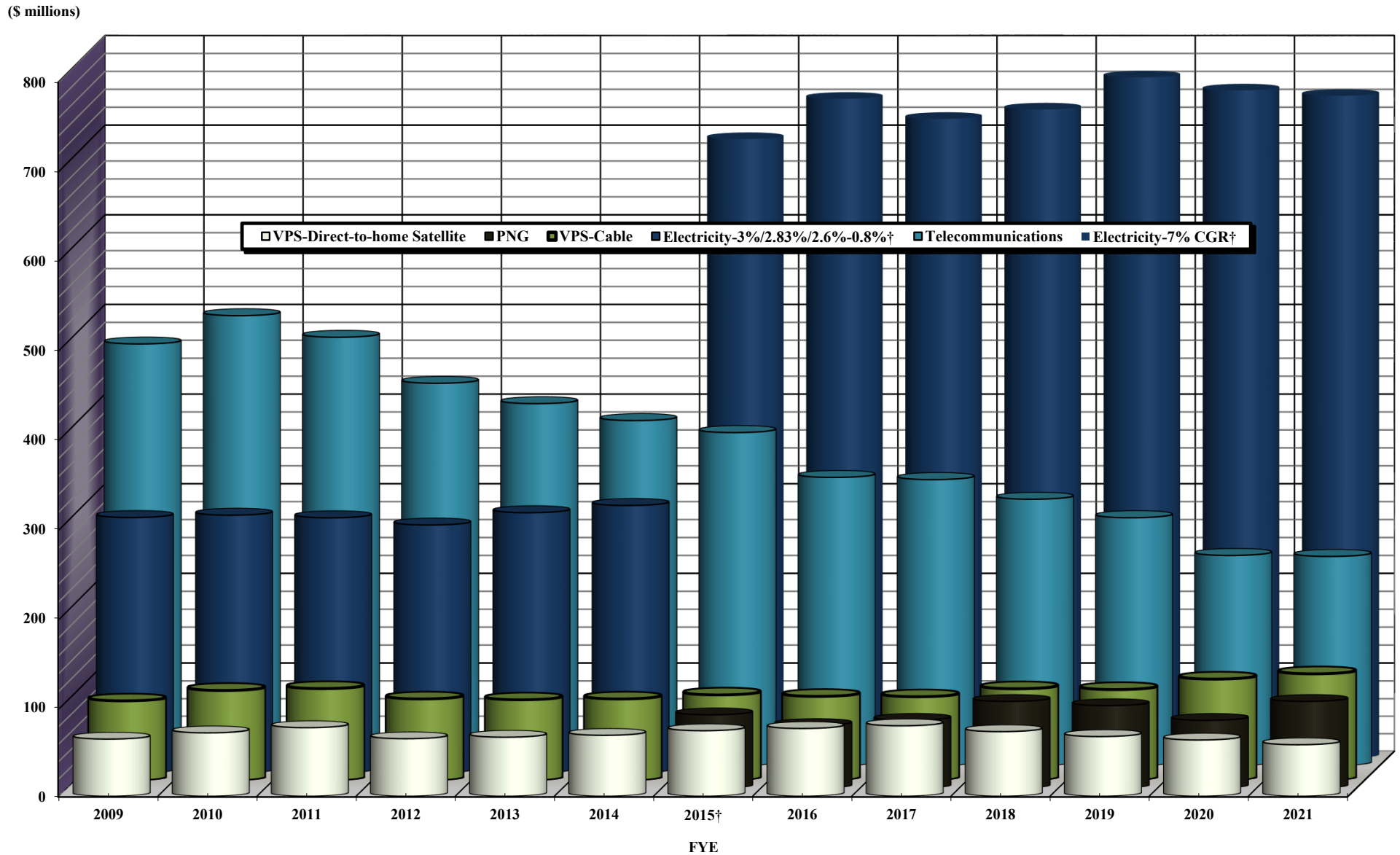


Article 3 of § 105 imposes a privilege tax levied on domestic corporations for the corporate rights and privileges granted by their charters, and the enjoyment of corporate powers, rights, privileges, and immunities under the laws of North Carolina, and on foreign corporations (corporations not organized 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; this action effectively resulted in a shifting in the receipt of certain tax collections from the fiscal year ended in June 2020 to the fiscal year ended in June 2021.



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; 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 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
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%
2020-21.....	1,801,672	284	1,801,388	76,533	4.44%

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

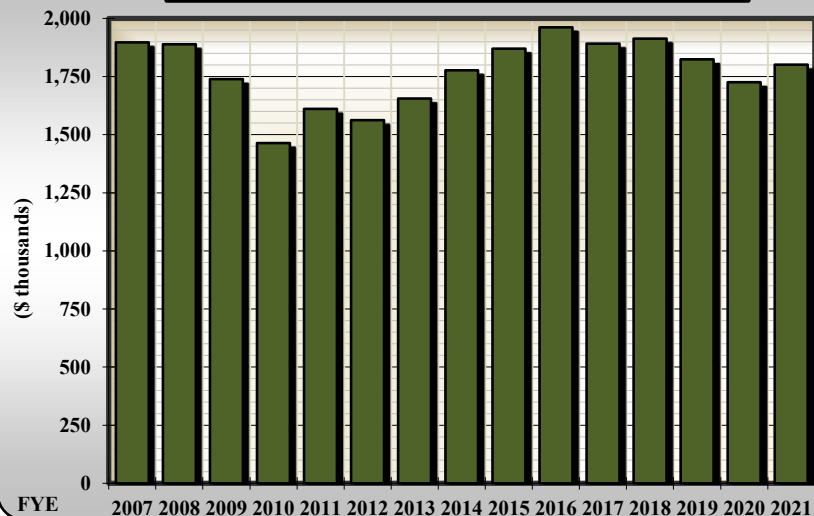
The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the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

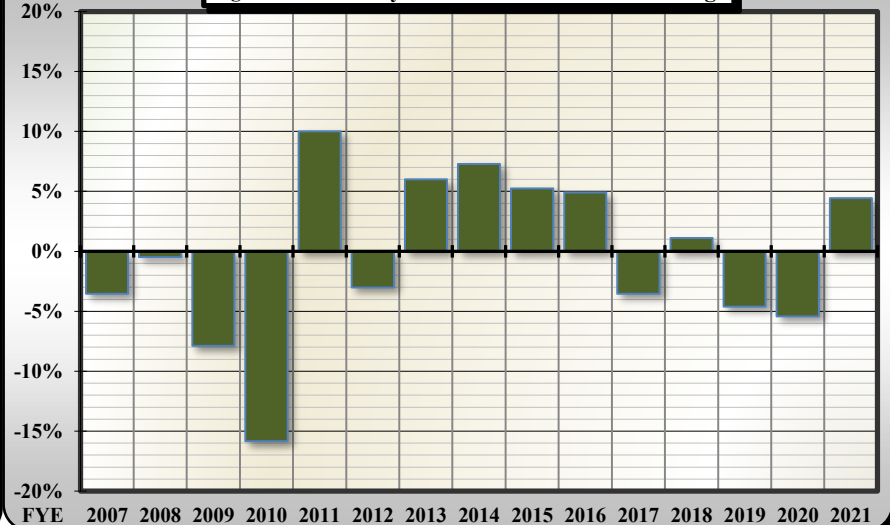
\$ .50 per 1,000 board feet    Softwood sawtimber                      \$ .20 per cord    Softwood pulpwood  
\$ .40 per 1,000 board feet    Hardwood sawtimber                      \$ .12 per cord    Hardwood pulpwood

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] [\$]	
<b>Fiscal year 2016-17:</b>									
September 30, 2016	383,769,914	191,885	112,842,635	45,137	1,008,789	201,758	252,897	30,348	469,127
December 31, 2016	383,194,729	191,597	110,341,256	44,137	989,458	197,892	263,555	31,627	465,252
March 31, 2017	417,182,779	208,591	112,938,690	45,175	969,045	193,809	233,623	28,035	475,611
June 30, 2017	389,083,672	194,542	102,498,351	40,999	873,126	174,625	230,534	27,664	437,830
<b>Total.....</b>	<b>1,573,231,094</b>	<b>786,616</b>	<b>438,620,932</b>	<b>175,448</b>	<b>3,840,418</b>	<b>768,084</b>	<b>980,609</b>	<b>117,673</b>	<b>1,847,821</b>
<b>Fiscal year 2017-18:</b>									
September 30, 2017	397,417,298	198,709	99,288,201	39,715	992,976	198,595	397,859	47,743	484,762
December 31, 2017	389,395,877	194,698	108,089,471	43,236	1,144,290	228,858	432,171	51,861	518,652
March 31, 2018	361,020,277	180,510	99,745,723	39,898	1,042,150	208,430	423,568	50,828	479,667
June 30, 2018	382,055,050	191,028	101,473,600	40,589	932,274	186,455	337,675	40,521	458,593
<b>Total.....</b>	<b>1,529,888,502</b>	<b>764,944</b>	<b>408,596,995</b>	<b>163,439</b>	<b>4,111,690</b>	<b>822,338</b>	<b>1,591,273</b>	<b>190,953</b>	<b>1,941,674</b>
<b>Fiscal year 2018-19:</b>									
September 30, 2018	336,806,411	168,403	90,695,901	36,278	609,926	121,985	307,804	36,936	363,603
December 31, 2018	374,797,055	187,399	98,219,100	39,288	1,312,459	262,492	348,610	41,833	531,011
March 31, 2019	395,454,510	197,727	110,545,118	44,218	1,001,265	200,253	394,755	47,371	489,569
June 30, 2019	429,944,250	214,972	102,077,274	40,831	1,011,500	202,300	347,586	41,710	499,813
<b>Total.....</b>	<b>1,537,002,226</b>	<b>768,501</b>	<b>401,537,393</b>	<b>160,615</b>	<b>3,935,150</b>	<b>787,030</b>	<b>1,398,755</b>	<b>167,851</b>	<b>1,883,997</b>
<b>Fiscal year 2019-20:</b>									
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
<b>Total.....</b>	<b>1,550,130,723</b>	<b>775,065</b>	<b>370,897,679</b>	<b>148,359</b>	<b>3,918,505</b>	<b>783,701</b>	<b>1,070,700</b>	<b>128,484</b>	<b>1,835,609</b>
<b>Fiscal year 2020-21:</b>									
September 30, 2020	391,900,132	195,950	85,248,330	34,099	921,982	184,396	275,853	33,102	447,548
December 31, 2020	416,977,011	208,489	87,590,610	35,036	913,732	182,746	272,403	32,688	458,960
March 31, 2021	395,419,074	197,710	64,976,240	25,990	883,753	176,751	215,970	25,916	426,367
June 30, 2021	378,875,811	189,438	91,769,230	36,708	871,889	174,378	245,745	29,489	430,013
<b>Total.....</b>	<b>1,583,172,028</b>	<b>791,586</b>	<b>329,584,410</b>	<b>131,834</b>	<b>3,591,356</b>	<b>718,271</b>	<b>1,009,971</b>	<b>121,197</b>	<b>1,762,887</b>

Detail may not add to totals due to rounding.

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

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter.

Collections include penalties, interest, assessments, and other miscellaneous payments not included in the computed tax due amounts above.

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



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

State	State corporate income tax rates and brackets for 2020 tax year -as of January 1, 2020- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2021 [1,000s]	State Tax Collections Fiscal Year 2021†											
				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	5,040	1,134,256	7.96%	225.06	21	4,908,837	34.43%	974.00	3,912,037	27.44%	776.22	14,255,441	2,828.53
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.	733	124,987	11.54%	170.59	33	-	-	-	-	-	-	1,083,454	1,478.77
Arizona	4.9% [Sales/double weighted sales]	rate applicable to financial inst.; minimum tax: \$50	7,276	905,953	4.34%	124.51	42	6,532,753	31.33%	897.81	9,184,958	44.05%	1,262.31	20,850,530	2,865.53
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [Double weighted sales]	rates applicable to financial inst.	3,026	618,457	5.26%	204.39	26	3,467,141	29.47%	1,145.82	4,187,473	35.60%	1,383.88	11,763,706	3,887.68
California	8.84% [Sales]	10.84% rate applicable to financial inst.; minimum tax: \$800	39,238	26,097,277	10.52%	665.10	3	146,324,579	58.96%	3,729.17	41,973,959	16.91%	1,069.73	248,188,154	6,325.23
Colorado	4.55% [Sales]	rate applicable to financial inst.; gross sales option may apply	5,812	1,278,046	6.64%	219.90	23	10,246,531	53.21%	1,762.97	3,660,590	19.01%	629.83	19,258,192	3,313.48
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	3,606	2,607,064	11.81%	723.06	2	10,259,183	46.49%	2,845.35	5,252,683	23.80%	1,456.81	22,066,648	6,120.11
Delaware	8.7% [Sales]	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	1,003	334,805	6.20%	333.68	10	2,148,289	39.81%	2,141.04	-	-	-	5,396,111	5,377.91
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	21,781	3,407,190	6.91%	156.43	35	-	-	-	29,873,668	60.58%	1,371.54	49,314,384	2,264.09
Georgia	5.75% [Sales]	rate applicable to financial inst.	10,800	1,750,735	6.29%	162.11	34	14,220,906	51.06%	1,316.80	6,948,296	24.95%	643.39	27,850,996	2,578.90
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%	1,442	191,426	2.38%	132.79	40	3,354,690	41.69%	2,327.14	3,296,268	40.96%	2,286.61	8,046,691	5,581.96
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	1,901	351,479	5.43%	184.90	30	2,457,943	37.98%	1,293.03	2,516,997	38.89%	1,324.09	6,472,467	3,404.91

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2020 tax year -as of January 1, 2020- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2021 [1,000s]	State Tax Collections Fiscal Year 2021†											
				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.	12,671	5,729,501	10.32%	452.16	6	21,870,696	39.38%	1,725.98	13,429,355	24.18%	1,059.81	55,531,962	4,382.44
Indiana	5.5% [5.25% on 7/1/20] [Sales]	financial inst.: 6%	6,806	1,385,158	5.19%	203.52	27	10,578,929	39.66%	1,554.36	9,282,907	34.80%	1,363.93	26,672,990	3,919.05
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales]	5% franchise tax rate applicable to financial inst.; 50% federal tax deductibility	3,193	793,641	6.29%	248.55	17	4,266,534	33.83%	1,336.18	4,002,493	31.73%	1,253.49	12,612,981	3,950.10
Kansas	4% plus 3% surtax on taxable income>\$50K [3-factor]	2.25% privilege tax rate applicable to financial inst., plus a surtax (2.125% for banks, 2.25% for S&L/trust cos.) on net income >\$25K.	2,935	727,435	6.26%	247.88	18	4,617,143	39.75%	1,573.36	3,767,434	32.43%	1,283.81	11,615,757	3,958.23
Kentucky	5% [Sales]	corporations with gross receipts/ gross profits>\$3M subject to LLET minimum LLET tax: \$175	4,509	926,075	6.32%	205.37	25	5,212,818	35.59%	1,155.99	4,558,439	31.12%	1,010.88	14,648,908	3,248.53
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Sales]	rates applicable to financial inst.; federal tax deductibility	4,624	587,747	4.80%	127.11	41	3,933,108	32.09%	850.58	4,048,616	33.03%	875.56	12,257,465	2,650.81
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	1,372	284,317	5.21%	207.19	24	2,075,273	38.05%	1,512.32	1,909,696	35.02%	1,391.66	5,453,392	3,974.06
Maryland	8.25% [3-factor with sales quintuple weighted]	rate applicable to financial inst.	6,165	1,840,705	7.30%	298.57	12	10,186,240	40.39%	1,652.23	5,458,909	21.64%	885.45	25,220,541	4,090.84
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]	financial inst.: 9% excise tax rate	6,985	3,672,995	10.06%	525.86	5	19,683,486	53.90%	2,818.08	7,785,108	21.32%	1,114.59	36,521,691	5,228.80
Michigan	6% [MBT: repealed effective 1/1/12, except for those taxpayers with certified credits that elect to pay the MBT.] [Sales]	.29% of net capital franchise tax rate applicable to financial inst.	10,051	1,496,498	4.33%	148.89	37	11,999,165	34.75%	1,193.85	11,190,298	32.40%	1,113.37	34,533,398	3,435.88
Minnesota	9.8% plus 5.8% minimum tax ranging from \$0 to \$10,380 based on property, payroll, and sales or receipts attributable to state sources [Sales]	rate applicable to financial inst.;	5,707	2,423,383	7.57%	424.60	8	15,170,613	47.36%	2,658.06	6,698,560	20.91%	1,173.66	32,031,852	5,612.35
Mississippi	\$0-\$3K:0%; 3%>\$3K; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to financial inst.	2,950	550,199	5.88%	186.51	29	2,515,630	26.90%	852.77	4,230,391	45.23%	1,434.05	9,353,158	3,170.60
Missouri	4% [Sales]	4.48% rate applicable to financial inst. 50% federal tax deductibility	6,168	686,857	4.55%	111.35	43	7,715,511	51.08%	1,250.86	4,119,671	27.28%	667.89	15,103,311	2,448.58
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	1,104	268,444	6.83%	243.10	19	1,889,444	48.07%	1,711.03	-	-	-	3,930,842	3,559.67
Nebraska	5.58%>\$0; 7.81%>\$100K [Sales]		1,964	571,220	8.21%	290.89	13	3,130,599	44.97%	1,594.24	2,382,381	34.22%	1,213.22	6,960,988	3,544.85

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2020 tax year -as of January 1, 2020- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2021 [1,000s]	State Tax Collections Fiscal Year 2021†											
				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								
New Hampshire	7.7% Business Profits Tax for gross income>\$50K plus a Business Enterprise Tax of 0.6% on the enterprise base for businesses with gross receipts>\$217K or base >\$108K [Double weighted sales]	rate applicable to financial inst.	1,389	1,009,975	31.25%	727.13	1	148,648	4.60%	107.02	-	-	-	3,231,541	2,326.54
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 2020: surtax of 2.5% applies for corporations with allocated taxable net income>\$1M. [Sales]	rates applicable to financial inst.; minimum tax: \$500	9,267	5,959,760	13.64%	643.11	4	16,833,495	38.54%	1,816.47	12,803,267	29.31%	1,381.58	43,683,029	4,713.76
New Mexico	4.8%>\$0; 5.9%>\$500K [3-factor]	rates applicable to financial inst.; gross sales option may apply	2,116	152,728	2.04%	72.18	44	1,198,906	16.05%	566.62	2,971,970	39.78%	1,404.60	7,471,575	3,531.20
New York	6.5% of ENI base (certain in-state manufacturers pay 0%, 4.875% for QETCs), or capital stocks tax of 0.025% (0.019% 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]		19,836	4,954,149	5.28%	249.76	16	54,996,670	58.66%	2,772.58	15,612,861	16.65%	787.10	93,755,159	4,726.54
North Carolina	2.5% [Sales]	rate applicable to financial inst.	10,551	1,515,650	4.37%	143.65	38	15,908,051	45.83%	1,507.71	9,717,598	28.00%	921.00	34,711,694	3,289.85
North Dakota	1.41%>\$0; 3.55%>\$25K; 4.31%>\$50K 3.5% additional tax for water's edge combined reporting groups [3-factor/]	rates applicable to financial inst. minimum tax (banks): \$50	775	155,458	3.98%	200.60	28	448,704	11.48%	579.01	919,915	23.54%	1,187.07	3,908,672	5,043.79
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]	11,780	5,955	0.02%	0.51	46	10,662,810	30.54%	905.16	14,393,197	41.23%	1,221.83	34,909,388	2,963.44
Oklahoma	6% [3-factor]	rate applicable to financial inst.	3,987	601,224	5.29%	150.81	36	3,767,669	33.15%	945.07	3,116,195	27.42%	781.66	11,366,431	2,851.13
Oregon	6.6%>\$0 7.6%>\$1M or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales]	rate applicable to financial inst.; gross sales option may apply	4,246	1,223,523	6.87%	288.15	14	11,256,904	63.24%	2,651.08	-	-	-	17,799,808	4,191.98
Pennsylvania	9.99% [Sales]		12,964	4,045,313	8.14%	312.04	11	15,977,933	32.14%	1,232.48	13,717,681	27.59%	1,058.13	49,719,672	3,835.19
Rhode Island	7% [Sales]	Financial inst. (banks) excise tax: 9% minimum tax: \$400 (\$100 banks)	1,096	257,943	5.91%	235.43	20	1,757,678	40.30%	1,604.29	1,334,931	30.61%	1,218.44	4,361,319	3,980.72
South Carolina	5% [Sales]	4.5% rate applicable to banks; 6% rate applicable to savings & loans after 1st 3 years of operation	5,191	740,197	5.57%	142.60	39	5,456,360	41.07%	1,051.18	4,154,363	31.27%	800.35	13,286,248	2,559.62
South Dakota	- [see note]	bank franchise tax: 6%-0.25% on net in-come bracket ranges (\$400 mil-\$1.2 bil) minimum tax: \$200 per location	895	53,960	2.51%	60.27	45	-	-	-	1,273,575	59.25%	1,422.39	2,149,543	2,400.72

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2020 tax year -as of January 1, 2020- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2021 [1,000s]	State Tax Collections Fiscal Year 2021†											
				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								
Tennessee	6.5% [3-factor with sales triple weighted]	rate applicable to financial inst.	6,975	2,564,458	12.82%	367.65	9	179,379	0.90%	25.72	11,060,457	55.30%	1,585.68	20,002,471	2,867.65
Utah	4.95% [Sales]	rate applicable to financial inst.; minimum tax: \$100	3,338	745,673	5.90%	223.39	22	6,672,695	52.83%	1,999.02	3,628,512	28.73%	1,087.04	12,631,617	3,784.22
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)	646	166,841	4.07%	258.44	15	1,233,157	30.06%	1,910.18	507,259	12.36%	785.75	4,102,929	6,355.51
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.	8,642	1,579,303	4.88%	182.74	31	17,066,596	52.78%	1,974.78	6,527,477	20.19%	755.30	32,333,662	3,741.34
West Virginia	6.5% [Double weighted sales]	rate applicable to financial inst.	1,783	320,487	5.30%	179.75	32	2,253,788	37.25%	1,264.07	1,537,245	25.41%	862.19	6,049,825	3,393.14
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; entities deriving income from manufacturing/agriculture activities in Wisconsin may be entitled to a 7.5% manufacturing/agriculture tax credit (eff tax rate=0.4%)	5,896	2,517,169	11.29%	426.93	7	9,035,988	40.52%	1,532.59	6,373,483	28.58%	1,081.00	22,300,918	3,782.44
<b>Total 46 states</b>			<b>290,234</b>	<b>89,315,616</b>	<b>7.73%<sup>a</sup></b>	<b>307.74<sup>a</sup></b>	<b>-</b>	<b>503,621,472</b>	<b>43.61%<sup>a</sup></b>	<b>1,735.22<sup>a</sup></b>	<b>303,321,173</b>	<b>26.27%<sup>a</sup></b>	<b>1,045.09<sup>a</sup></b>	<b>1,154,771,511</b>	<b>3,978.76<sup>a</sup></b>

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 regressing, three-bracket tax rate on Ohio apportioned "equity capital") to replace the Ohio franchise tax on financial institutions. The financial institutions tax broadens the tax base and lowers the tax rates imposed on taxable financial institutions. The apportionment factor applicable to the financial institutions tax is a single gross receipts factor consisting of the Ohio gross receipts divided by total gross receipts. The tax is the greater of 8 mills (.008) on the first \$200M in apportioned total equity capital, 4 mills (.004) on apportioned total equity capital greater than \$200M and less than \$1.3B, and 2.5 mills (.0025) on apportioned total equity capital equal to or greater than \$1.3B; or \$1K.

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

Texas imposes a franchise tax (margin tax) at the rate of 0.75% for most entities, 0.375% for retail/wholesale entities, and 0.331% for those entities with \$20M or less in annualized total revenue using the EZ computation. Except for the EZ calculation, the tax base is the taxable entity's margin and is computed as one of the following: (1) total revenue times 70%, or (2) total revenue minus cost of goods sold (COGS), or (3) total revenue minus compensation (deduction limit-\$390K), 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, 2021 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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

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

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

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

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$23,944,710.50 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, 2021 (NST-EST2021-POP)*. December 2021 release.

U.S. Census Bureau. *2021 Annual Survey of State Government Tax Collections Detailed Table*. April 15, 2022 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		Corporate Income Tax Net Collections Before & After Transfers							Year-over-year % change			
	[S]	Refunds [S]	Net collections before transfer deductions [S]	Intergovernmental and inter-fund transfers					Net collections to General Fund [S]	Income tax gross collections	Income tax refunds	Net collections before transfers	Amount to General Fund
				Public School Building Capital Fund [S]	Critical School Facility Needs Fund [S]	OSBM Civil Penalty Forfeiture Fund [S]	Collection fees on overdue tax debts [S]	Other/ collection cost of fines/forfeitures [S]					
2006-07.....	1,750,077,525	184,386,550	1,565,690,975	109,167,598	-	4,956,822	146,701	20,657	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	-	7,510,641	215,449	30,693	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	-	9,623,786	118,458	40,493	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	-	2,598,199	493,596	14,264	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	-	3,309,395	224,332	40,568	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	-	3,249,448	186,337	56,883	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	-	4,989,118	207,342	-9,639	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	-	-	3,720,077	306,857	51,356	1,356,856,207	-0.81%	-31.23%	5.82%	13.86%
2014-15.....	1,568,418,204	237,987,277	1,330,430,926	-	-	2,524,225	208,182	10,392	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	-	-	8,260,692	284,560	34,841	1,058,215,438	-9.33%	49.31%	-19.82%	-20.30%
2016-17.....	1,011,860,540	254,513,475	757,347,065	-	-	4,846,157	306,140	21,417	752,173,350	-28.85%	-28.38%	-29.01%	-28.92%
2017-18.....	920,343,033	177,527,048	742,815,984	-	-	3,451,430	304,089	15,253	739,045,213	-9.04%	-30.25%	-1.92%	-1.75%
2018-19.....	1,030,465,016	192,872,958	837,592,059	-	-	5,931,942	1,176,983	28,611	830,454,523	11.97%	8.64%	12.76%	12.37%
2019-20.....	887,567,902	224,781,277	662,786,625	-	-	4,562,564	443,145	21,545	657,759,371	-13.87%	16.54%	-20.87%	-20.80%
2020-21.....	1,695,084,716	178,628,186	1,516,456,530	-	-	4,173,207	806,708	20,549	1,511,456,066	90.98%	-20.53%	128.80%	129.79%

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 2020-21) that otherwise fell due during the fiscal year ended June 30, 2020; this action effectively resulted in a shifting of certain tax collections from fiscal year 2019-20 to fiscal year 2020-21.

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.

**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 years 2019-2024	

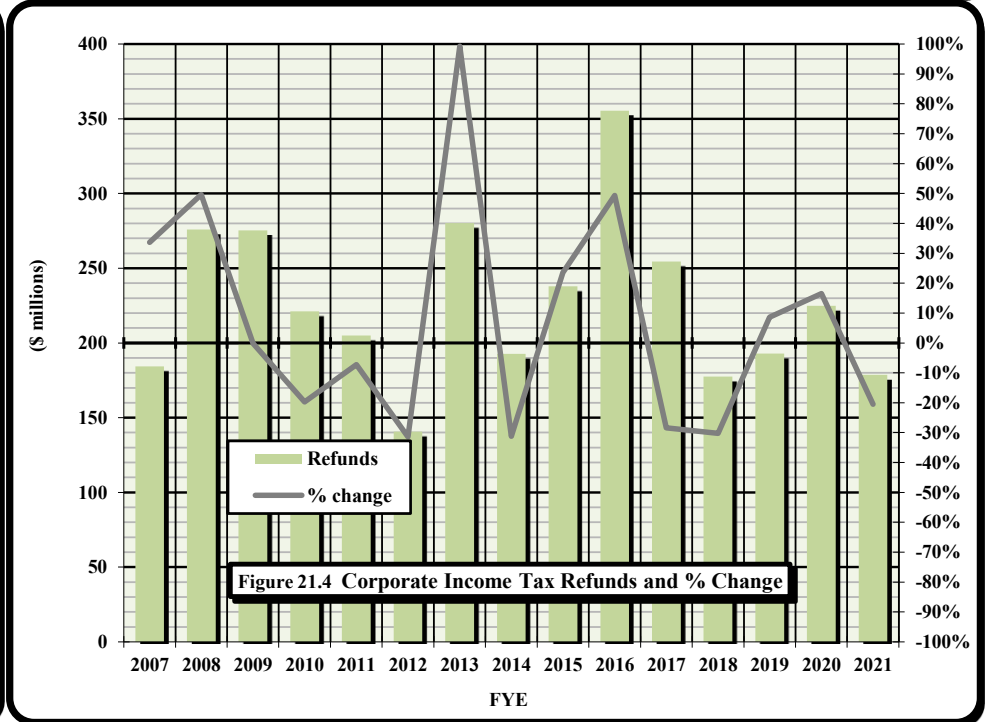
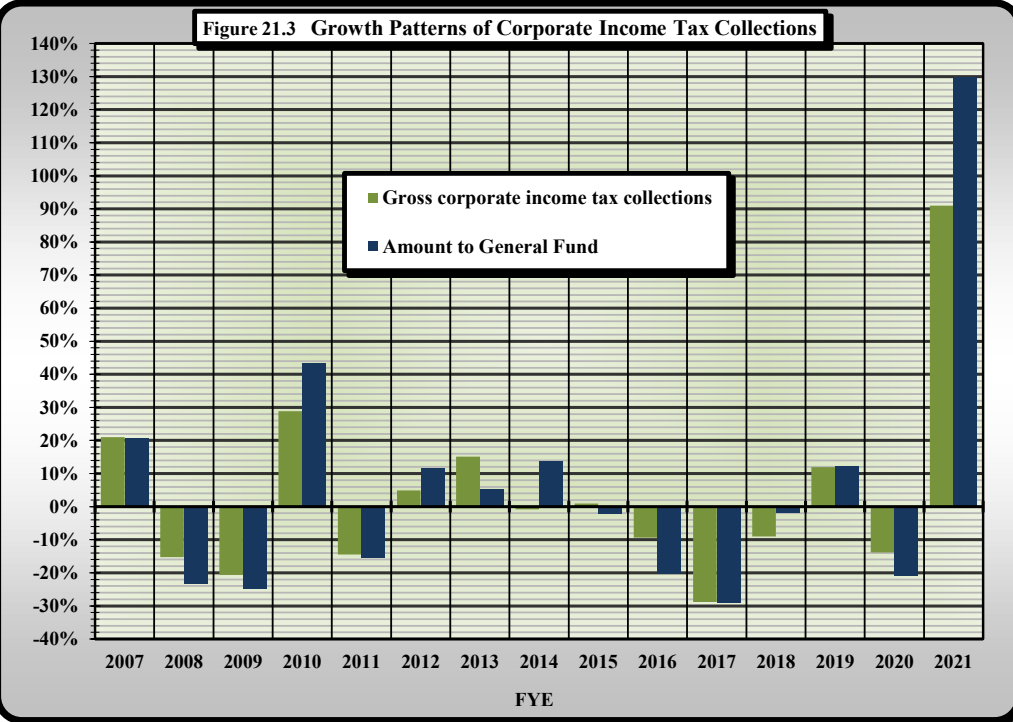
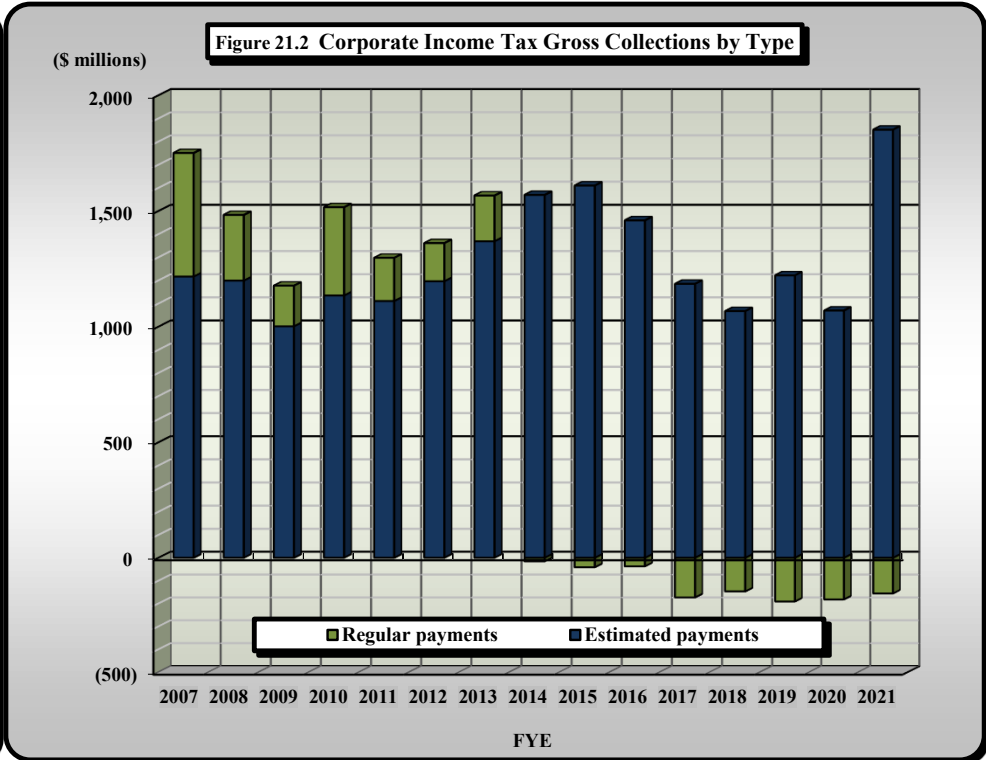
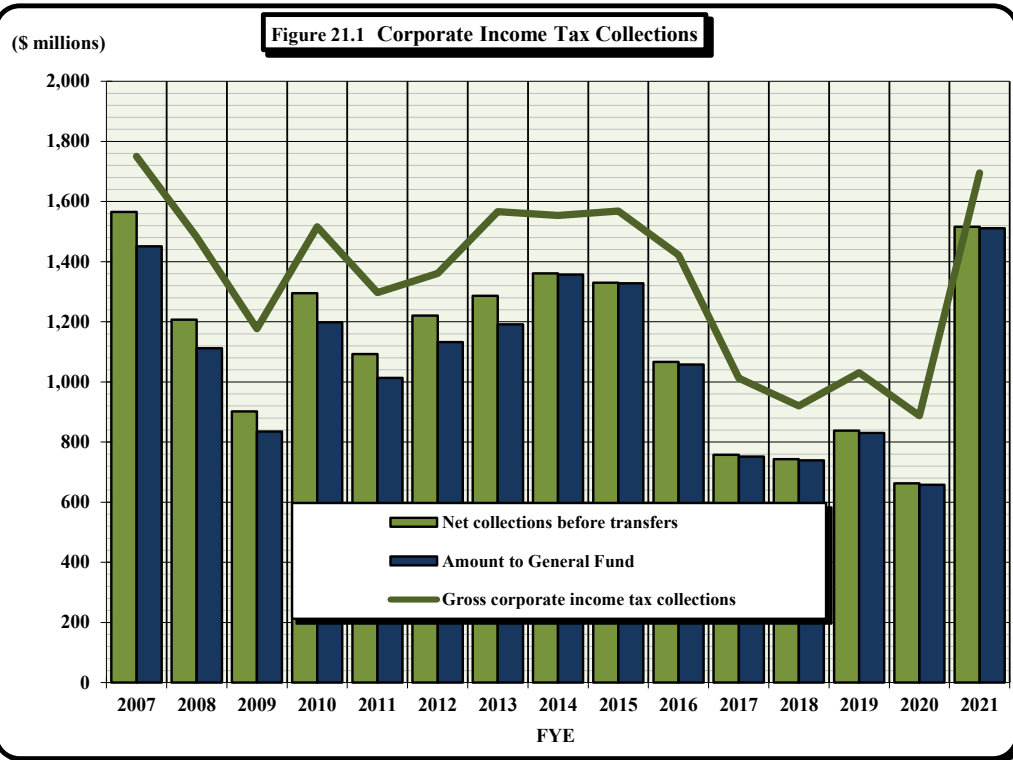


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Filing system <sup>‡</sup> / Relation to [Federal IRC]	Calculation Starting Point Tax Base	Marginal rates and tax brackets by filing status for 2020 tax year [as of January 1, 2020] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2020 tax year [as of January 1, 2020]					Population as of 7/1/2021 [1,000s]	Individual income tax collections fiscal year 2021 <sup>†</sup>			Personal income calendar year 2020		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	\$2,500-	\$7,500-	\$1,500	\$3,000	\$300-	5,040	4,908,837	974.00	34	232,040,300	46,179	2.12%	33
[IRC incorporated by reference as currently amended to extent of provisions directly referenced by state code]				[applicable for S, HH, MFS]	\$2,000*	\$4,000*			\$1,000 <sup>†</sup>								
				MFJ: same rates apply to income bracket ranges \$1K-\$6K	* [amounts vary based on state AGI, filing status]					† [amounts vary based on state AGI]							
Arizona	no	Joint	Fed AGI	2.59%>\$0; 3.34%>\$27,272; 4.17%>\$54,544; 4.5%>\$163,632	\$12,400 <sup>†</sup>	\$24,800 <sup>†</sup>	-	-	-	7,276	6,532,753	897.81	37	375,601,300	52,327	1.74%	37
[IRC incorporated by reference as of January 1, 2020]				[applicable for S, MFS]	† [standard deduction is increased by 25% of total eligible charitable contributions]												
				MFJ, HH: same rates apply to income bracket ranges \$54,544-\$327,263 [community property state]													
Arkansas	no	Joint/ Combined	State AGI	0%>\$0; 2%>\$4,699; 3%>\$9,199; 2%>\$4,699; 3%>\$9,199; 3.4%>\$13,899; 5%>\$22,899; 5.9%>\$38,499; 6.6%>\$82,000	\$2,200	\$4,400	\$29 [tc]	\$58 [tc]	\$29 [tc]	3,026	3,467,141	1,145.82	32	142,038,500	47,154	2.44%	28
[Certain IRC provisions adopted as amended through specified dates]				[applicable for S, HH, MFJ, MFS]													
California	no	Joint	Fed AGI	1%>\$0; 2%>\$8,932; 4%>\$21,175; 6%>\$33,421; 8%>\$46,394; 9.3%>\$58,634; 10.3%>\$299,508; 11.3%>\$359,407; 12.3%>\$599,012	\$4,601	\$9,202	\$124 [tc]	\$248 [tc]	\$383 [tc]	39,238	146,324,579	3,729.17	1	2,790,523,500	70,647	5.24%	1
[IRC incorporated as of January 1, 2015 with modifications]				[applicable for S, MFS]	MFJ: same rates apply to income bracket ranges \$17,864-\$1,198,024; add'l 1% tax>\$1M					HH: same rates apply to income bracket ranges \$17,876-\$814,658; add'l 1% tax>\$1M [community property state]							
Colorado	no	Joint	Fed TI	4.55% of Colorado taxable income	\$12,400	\$24,800	-	-	-	5,812	10,246,531	1,762.97	13	378,051,400	65,358	2.71%	21
[IRC incorporated by reference as currently amended]																	
Connecticut	no	Joint	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.9%>\$250K; 6.99%>\$500K	\$15,000-	\$24,000-	0-75% <sup>†</sup>	0-75% <sup>†</sup>	-	3,606	10,259,183	2,845.35	2	282,486,100	78,463	3.63%	8
[IRC incorporated by reference as currently amended]				[applicable for S, MFS]	\$0 <sup>†</sup>	\$0 <sup>†</sup>	[tc]	[tc]									
				HH: same rates apply to income bracket ranges \$16K-\$800K	† [personal exemption incorporates standard deduction]					† [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]							
				MFJ: same rates apply to income ranges \$20K-\$1M													
Delaware	no	Joint/ Combined	Fed AGI	0%>\$0; 2 2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.6%>\$60K	\$3,250	\$6,500	\$110 [tc]	\$220 [tc]	\$110 [tc]	1,003	2,148,289	2,141.04	8	55,866,800	56,324	3.85%	6
[IRC incorporated by reference as currently amended]				[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	\$5,400	\$7,100	\$2,700	\$7,400	\$3,000	10,800	14,220,906	1,316.80	25	557,601,200	51,987	2.55%	24
[IRC incorporated by reference as of January 1, 2021, with modifications]				[applicable for S]	MFJ: 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 <sup>‡</sup> /Relation to [Federal IRC]	Calculation Starting Point Tax Base	Marginal rates and tax brackets by filing status for 2020 tax year [as of January 1, 2020] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2020 tax year [as of January 1, 2020]					Population as of 7/1/2021 [1,000s]	Individual income tax collections fiscal year 2021 <sup>†</sup>			Personal income calendar year 2020		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% or 12% (short-term capital gains and certain long term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,985	19,683,486	2,818.08	3	550,459,500	78,388	3.58%	9
[IRC incorporated as amended on January 1, 2005, with exceptions]																	
Michigan	no	Joint	Fed AGI	4.25%	-	-	\$4,750	\$9,500	\$4,750/\$1,500	10,051	11,999,165	1,193.85	30	537,493,500	53,388	2.23%	31
[IRC incorporated as amended on January 1, 2018 or IRC in effect for current taxable year.]																	
Minnesota	no	Joint	Fed AGI	5.35%>\$0; 6.80%>\$26,960; 7.85%>\$88,550; 9.85%>\$164,400 [applicable for S]	\$12,400	\$24,800	-	-	\$4,300	5,707	15,170,613	2,658.06	5	355,211,200	62,240	4.27%	3
[IRC adopted as amended through December 31, 2018] [personal exemption is phased out at higher incomes based on state income thresholds] HH: same rates apply to income bracket ranges \$33,190-\$218,540 MFJ: same rates apply to income bracket ranges \$39,410-\$273,470 MFS: same rates apply to income bracket ranges \$19,705-\$136,735																	
Mississippi	no	Joint/Combined	State AGI	0%>\$0; 3%>\$3K; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,950	2,515,630	852.77	38	126,306,900	42,716	1.99%	35
[IRC not incorporated]																	
Missouri	yes <sup>††</sup>	Combined	Fed AGI	0%>\$0; 1.5%>\$106; 2%>\$1,073; 2.5%>\$2,146; 3%>\$3,219; 3.5%>\$4,292; 4%>\$5,365; 4.5%>\$6,438; 5%>\$7,511; 5.4%>\$8,584 [applicable for S, HH, MFJ, MFS]	\$12,400	\$24,800	-	-	-	6,168	7,715,511	1,250.86	28	320,698,200	52,108	2.41%	30
[IRC incorporated by reference as currently amended]																	
Montana	yes <sup>††</sup>	Joint/Combined	Fed AGI	1%>\$0; 2%>\$3.1K; 3%>\$5.5K; 4%>\$8.4K; 5%>\$11.3K; 6%>\$14.5K; 6.9%>\$18.7K [applicable for S, HH, MFJ, MFS]	\$4,790-\$2,130 <sup>†</sup>	\$9,580-\$4,260 <sup>†</sup>	\$2,560	\$5,120	\$2,560	1,104	1,889,444	1,711.03	15	58,769,600	54,106	3.22%	11
[IRC incorporated by reference as currently amended] †[20% of AGI with minimum/maximum amounts as shown]																	
Nebraska	no	Joint	Fed AGI	2.46%>\$0; 3.51%>\$3,290; 5.01%>\$19,700; 6.84%>\$31,750 [applicable for S, MFS]	\$7,000	\$14,000	\$140	\$280	\$140	1,964	3,130,599	1,594.24	18	112,629,700	57,421	2.78%	17
[IRC incorporated by reference as currently amended] HH: same rates apply to income bracket ranges \$6,130-\$47,080 MFJ: same rates apply to income bracket ranges \$6,570-\$63,500																	
New Hampshire	no	Joint	Interest, dividends	5% applies to taxable interest/dividend income	-	-	\$2,400	\$4,800	-	1,389	148,648	107.02	42	94,440,800	68,542	0.16%	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%>\$1M [applicable for S, MFS]	-	-	\$1,000	\$2,000	\$1,500/\$1,000	9,267	16,833,495	1,816.47	12	663,544,100	71,505	2.54%	25
[IRC not incorporated] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K; 10.75%>\$1M [applicable for HH, MFJ]																	
New Mexico	no	Joint	Fed AGI	1.7%>\$0; 3.2%>\$5.5K; 4.7%>\$11K; 4.9%>\$16K; [applicable for S]	\$12,400	\$24,800	\$0-\$2,500 <sup>†</sup>	\$0-\$5,000 <sup>†</sup>	\$0-\$2,500 <sup>†</sup>	2,116	1,198,906	566.62	41	99,018,000	46,760	1.21%	40
[IRC incorporated by reference as currently amended] †[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]																	

TABLE 22. -Continued

State	Federal tax deductibility	Filing system <sup>‡</sup> /Relation to [Federal IRC]	Calculation Starting Point Tax Base	Marginal rates and tax brackets by filing status for 2020 tax year [as of January 1, 2020] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2020 tax year [as of January 1, 2020]					Population as of 7/1/2021 [1,000s]	Individual income tax collections fiscal year 2021 <sup>†</sup>			Personal income calendar year 2020		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; 6.09%>\$21,400; 6.41%>\$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	19,836	54,996,670	2,772.58	4	1,442,624,600	71,577	3.81%	7
North Carolina [IRC incorporated by reference as of April 1, 2021]	no	Joint	Fed AGI	5.25%	\$10,750	\$21,500	-	-	-	10,551	15,908,051	1,507.71	23	542,726,500	51,900	2.93%	14
North Dakota [IRC incorporated by reference as currently amended]	no	Joint	Fed TI	1.10%>\$0; 2.04%>\$40,125; 2.27%>\$97,150; 2.64%>\$202,650; 2.90%>\$440,600 [applicable for S] HH: same rates apply to income bracket ranges \$53,750-\$440,600 MFJ: same rates apply to income bracket ranges \$67,050-\$440,600 MFS: same rates apply to income bracket ranges \$33,525-\$220,300	\$12,400	\$24,800	-	-	-	775	448,704	579.01	40	47,410,700	60,864	0.95%	41
Ohio [For taxable year ending after March 27, 2020, but before March 31, 2021, 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	0%>\$0; 2.85%>\$22,150; 3.326%>\$44,250; 3.802%>\$88,450; 4.413%>\$110,650; 4.797%>\$221,300 [applicable for S, HH, MFJ, MFS]	-	-	\$1,850-	\$3,700-	\$1,850- \$2,350 <sup>†</sup>	11,780	10,662,810	905.16	36	631,330,700	53,545	1.69%	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	3,987	3,767,669	945.07	35	200,152,900	50,518	1.88%	36
Oregon [IRC incorporated as of December 31, 2018 for tax years after 2018]	yes <sup>††</sup>	Joint	Fed AGI	4.75%>\$0; 6.75%>\$3,600; 8.75%>\$9,050; 9.9%>\$125,000 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$7.2K-\$250K	\$2,315	\$4,630	\$210 <sup>†</sup>	\$420 <sup>†</sup>	\$210 <sup>†</sup>	4,246	11,256,904	2,651.08	6	241,790,300	57,005	4.66%	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	-	-	-	-	-	12,964	15,977,933	1,232.48	29	788,281,500	60,685	2.03%	34
Rhode Island [IRC incorporated by reference as currently amended]	no	Joint	Fed AGI	3.75%>\$0; 4.75%>\$65,250; 5.99%>\$148,350 [applicable for S, HH, MFJ, MFS]	\$8,900 <sup>†</sup>	\$17,800 <sup>†</sup>	\$4,150 <sup>†</sup>	\$8,300 <sup>†</sup>	\$4,150 <sup>†</sup>	1,096	1,757,678	1,604.29	17	65,709,000	59,941	2.67%	23
South Carolina [IRC incorporated by reference through December 31, 2021]	no	Joint	Fed TI	0%>\$0; 3%>\$3,069; 4%>\$6,149; 5%>\$9,229; 6%>\$12,309; 7%>\$15,399 [applicable for S, HH, MFJ, MFS]	\$12,400	\$24,800	-	-	\$4,260 <sup>†</sup>	5,191	5,456,360	1,051.18	33	251,946,200	49,105	2.17%	32
Tennessee [IRC not incorporated] [Repealed after tax year 2020]	no	Joint	Interest, dividends	1% (applies to interest/dividend income)	-	-	\$1,250	\$2,500	-	6,975	179,379	25.72	43	362,278,100	52,351	0.05%	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 2020 tax year [as of January 1, 2020] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2020 tax year [as of January 1, 2020]					Population as of 7/1/2021 [1,000s]	Individual income tax collections fiscal year 2021†			Personal income calendar year 2020		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%	\$12,400†	\$24,800†	\$590	\$590	\$590	3,338	6,672,695	1,999.02	9	171,385,400	52,225	3.89%	5		
[IRC incorporated by reference as currently amended]				†Tax credit equals the sum of deductions and exemptions times 6%. Credit is subject to 1.3% phase-out for Utah taxable income exceeding: S/MFS: \$14,879; MFJ: \$29,758; HH: \$22,318															
Vermont	no	Joint	Fed AGI	3.35%>\$0; 6.6%>\$40,350; 7.6%>\$97,800; 8.75%>\$204,000 [applicable for S]	\$6,250	\$12,500	\$4,350	\$8,700	\$4,350	646	1,233,157	1,910.18	11	38,097,700	59,296	3.24%	10		
[IRC incorporated by reference as of December 31, 2020]				HH: same rates apply to income bracket ranges \$54,100-\$226,200 MFJ/CUFJ: same rates apply to income bracket ranges \$67,450-\$248,350 MFS/CUFS: same rates apply to income bracket ranges \$33,725-\$124,175															
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	8,642	17,066,596	1,974.78	10	536,817,200	62,189	3.18%	12		
[IRC incorporated by reference as of December 31, 2020, effective March 15, 2021]				MFS: same rates apply to income bracket ranges \$5K-\$30K															
West Virginia	no	Joint	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ]	-	-	\$2,000	\$4,000	\$500/\$2,000	1,783	2,253,788	1,264.07	27	80,971,200	45,240	2.78%	16		
[IRC and federal laws relating to determination of federal taxable income in effect after March 12, 2021, and before January 1, 2022, 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]				MFS: same rates apply to income bracket ranges \$5K-\$30K															
Wisconsin	no	Joint	Fed AGI	3.54%>\$0; 4.65%>\$11,970; 6.27%>\$23,930; 7.65%>\$263,480 [applicable for S, HH]	\$11,050-\$0†	\$20,470-\$0†	\$700	\$1,400	\$700	5,896	9,035,988	1,532.59	21	329,622,800	55,941	2.74%	20		
[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 \$16K; joint filers at \$23K] MFJ: same rates apply to income bracket ranges \$15,960-\$351,310 MFS: same rates apply to income bracket ranges \$7,980-\$175,660 [community property state]															
Total 43 states									266,825	503,621,472	1,887.46 <sup>a</sup>	-	16,052,245,600	60,122 <sup>a</sup>	3.14% <sup>a</sup>	-			

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

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

The following seven states do not impose an individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming; Tennessee will not impose an individual income tax effective with taxable year 2021.

Per capita tax collection amounts are computations based on July 1, 2021 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, 2020 population estimates of the Bureau of the Census.

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

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

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

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, 2021 (NST-EST2021-POP)*. December 2021 release.

U.S. Census Bureau. *2021 Annual Survey of State Government Tax Collections Detailed Table*, April 15, 2022 release.

U.S. Bureau of Economic Analysis. *SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 30, 2022 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 2019  
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:			State	Federal Returns Deduction claimed:		
	Itemized %	Standard %	Other %		Itemized %	Standard %	Other %
Alabama	7.95%	90.69%	1.36%	Montana	8.88%	88.94%	2.18%
Alaska	7.17%	91.58%	1.25%	Nebraska	7.50%	90.90%	1.59%
Arizona	10.40%	87.93%	1.67%	Nevada	9.61%	88.67%	1.72%
Arkansas	6.48%	91.81%	1.71%	New Hampshire	9.55%	89.32%	1.13%
California	17.06%	81.30%	1.63%	New Jersey	16.17%	82.63%	1.20%
Colorado	13.43%	85.09%	1.49%	New Mexico	6.92%	91.16%	1.93%
Connecticut	14.26%	84.49%	1.25%	New York	11.79%	86.95%	1.26%
Delaware	11.32%	87.58%	1.10%	North Carolina	9.46%	89.21%	1.33%
Florida	8.57%	89.48%	1.95%	North Dakota	5.52%	92.73%	1.75%
Georgia	12.79%	85.72%	1.48%	Ohio	6.29%	92.63%	1.08%
Hawaii	13.43%	84.58%	1.99%	Oklahoma	7.47%	90.70%	1.83%
Idaho	9.01%	89.13%	1.86%	Oregon	14.14%	84.25%	1.62%
Illinois	10.64%	88.12%	1.23%	Pennsylvania	8.41%	90.45%	1.14%
Indiana	5.84%	92.99%	1.17%	Rhode Island	10.39%	88.52%	1.09%
Iowa	7.18%	91.34%	1.48%	South Carolina	8.91%	89.76%	1.33%
Kansas	7.71%	90.83%	1.46%	South Dakota	5.16%	92.71%	2.13%
Kentucky	6.22%	92.29%	1.49%	Tennessee	6.36%	92.26%	1.38%
Louisiana	7.06%	91.29%	1.65%	Texas	8.74%	89.69%	1.57%
Maine	7.07%	91.47%	1.46%	Utah	14.89%	83.85%	1.26%
Maryland	23.21%	75.60%	1.18%	Vermont	6.97%	91.25%	1.79%
Massachusetts	14.46%	84.46%	1.08%	Virginia	16.64%	82.19%	1.17%
Michigan	7.15%	91.49%	1.36%	Washington	12.86%	85.74%	1.41%
Minnesota	10.97%	87.85%	1.18%	West Virginia	4.06%	94.64%	1.29%
Mississippi	7.01%	91.46%	1.53%	Wisconsin	7.56%	91.14%	1.29%
Missouri	7.30%	91.15%	1.55%	Wyoming	6.23%	91.84%	1.92%
				United States	10.92%	87.56%	1.52%

Source: IRS, Statistics of Income Division, Individual Master File System, December 2021  
Tax Year 2019: Historical Table 2 (SOI Bulletin)

The table provides the percentages of federal 1040 returns claiming itemized deductions and basic standard deductions for all returns filed and processed through the Individual Master File system during calendar year 2020 (primarily tax year 2019).

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 2019, 10% of total returns utilized itemized deductions and 90% claimed the standard deduction based on personal income tax information extracted from tax year 2019 D-400 forms processed within the DOR dynamic integrated tax system during 2020; 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 2019:

	Federal	North Carolina
S/MFS:	\$12,200	\$10,000
MFJ/SS:	\$24,400	\$20,000
HoH:	\$18,350	\$15,000

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 [\$]	Refunds [\$]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers										Collections to General Fund [\$]	Year-over-year % change			
			Net collections before reimbursements/transfers [\$]	Child Support Debts Collecting Cost [\$105-129A-13] [\$]	NC Housing Finance Agency [\$105-129.42] [\$]	NC Political Parties Financing Fund [\$105-159.1] [\$]	NC Public Campaign Fund [\$105-159.2] [\$]	Special Education Related Services [\$105-151.33(h)] [\$]	TIMS & PDP Components; Collection costs: [\$115C-457.2] [\$]	Collection fees on overdue tax debts [\$105-243.1] [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Individual income tax:					
												Gross collections		Refunds	Net collections before transfers	Amount to General Fund	
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%	
2020-21....	17,370,289,237	1,423,265,584	15,947,023,652	93,480	-	-	-	-	418,443	38,973,116	84,978,045	15,822,560,570	26.95%	24.07%	27.21%	27.45%	

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 2020-21) 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 fiscal year 2019-20 to fiscal year 2020-21.

[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 1989-2022.]

†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. State law references FAGI as defined in the Internal Revenue Code as the Code enacted as of a certain date. North Carolina conforms to federal law that has been enacted as of a specified date, except for specific adjustments to the Code that are required by State law. Effective for tax years 1989 through 2011, the starting point in determining North Carolina taxable income 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] reduces the statutory rate from 5.499% to 5.25% effective for taxable years beginning on or after January 1, 2019.

The 2021 Appropriations Act [SL 2021-180] establishes the following tax rate schedule:

Taxable years beginning	Rate
in 2022	4.99%
in 2023	4.75%
in 2024	4.60%
in 2025	4.50%
in 2026	4.25%
after 2026	3.99%

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 taxable years beginning on or after January 1, 2014; SL 2015-241 increases the standard deduction allowances effective for taxable years beginning on or after January 1, 2016; SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for taxable years beginning on or after January 1, 2016; and further increases standard deduction allowances effective for taxable years beginning on or after January 1, 2017. SL 2017-57 increases standard deduction allowances effective for taxable years beginning on or after January 1, 2019. SL 2019-246 increases standard deduction allowances effective for taxable years beginning on or after January 1, 2020. SL 2021-180 increases standard deduction allowances effective for taxable years beginning on or after January 1, 2022.

(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 Consolidated Appropriations Act (CAA) of 2021 temporarily increased the charitable contribution deduction limit from 60% to 100% of an individual's AGI; North Carolina decoupled from this provision, continuing to follow the 60% contribution deduction limit. The CAA also extended through tax year 2021 the federal provision that allows an individual an itemized deduction for mortgage insurance premiums paid or accrued by treating those premiums as qualified mortgage interest; North Carolina has decoupled from this federal provision since 2014.

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.

TABLE 23.- Continued

Provisions of the 2013 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 but are not limited to: 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.

SL 2021-180 eliminates tax on military pension income effective for taxable years beginning on or after January 1, 2021. In general, the military retirement deduction is available to servicemembers who served at least 20 years or who were medically retired from the Armed Forces. Beneficiaries of military retirees may also be eligible for the deduction in some situations.

SL 2022-74 expands the military pension income exemption to include retirement pay for service in all uniformed services, to include retirees of the NOAA and the USPHS effective for taxable years beginning in 2022.

Code conformity as of a specific date applies to North Carolina income tax to the extent the State follows the federal tax provisions. North Carolina decoupled from certain provisions enacted within the Consolidated Appropriations Act of 2021 (CAA), the American Rescue Plan Act of 2021 (ARPA), and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (collectively, federal legislation) which necessitated various statutory addition and subtraction modifications (decoupling adjustments) to FAGI for the affected tax years.

Provisions of the TSRA of 2013 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).

SL 2017-57 converts the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018 (refer to child deduction 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.

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.

SL 2021-180 expands the credit to provide a bonus amount for historic structures used for educational purposes (effective for taxable years beginning in 2021) and extends the sunset provisions for the historic rehabilitation tax credit such that the Article is set to expire for qualified rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2030, for projects 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.

SL 2021-180 reenacts the mill rehabilitation tax credit for Article 3H as it existed immediately before its repeal for rehabilitation projects for which an application for an eligibility certification was submitted on or after January 1, 2015, updates conditions for eligible railroad station, and extends the expiration for rehabilitation projects not placed in service prior to January 1, 2030, for rehabilitation expenditures made after January 1, 2019, and before January 1, 2030.

SL 2019-187 enacts legislation to facilitate and expedite the State's recovery after a natural disaster by exempting from taxation nonresident businesses and nonresident employees who temporarily come into North Carolina at the request of a critical infrastructure company solely to perform disaster-related work during a disaster response period. [effective for disaster declarations on or after 8/1/19]

SL 2021-180 enacts a new provision that allows certain pass-through entities to elect to pay North Carolina income tax at the entity level. The enacted legislation is intended to reduce the impact of the federal limitation on the individual state and local tax ("SALT") deduction by allowing pass-through entities (eligible S corporations and eligible partnerships) to elect to pay North Carolina tax at the entity level.

The pass-through entity is allowed to deduct the full amount of its SALT payments as a business expense on its federal income tax return.

An eligible pass-through entity can make the Taxed Pass-Through Entity Election for a taxable year that begins on or after January 1, 2022.

SL 2021-180 creates a separate State net operating loss calculation for individual income tax purposes. [effective for taxable years beginning in 2022]

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									
	Filing status	Tax Year								
		TY2022	TY2021	TY2020	TY2019	TY2018	TY2017	TY2016	TY2015	TY2014
All:										
NCTI Tax Rate	Over \$0 4.99%	Over \$0 5.25%	Over \$0 5.25%	Over \$0 5.25%	Over \$0 5.499%	Over \$0 5.499%	Over \$0 5.75%	Over \$0 5.75%	Over \$0 5.8%	Over \$0 5.8%
W/H Rate	5.09%	5.35%	5.35%	5.35%	5.599%	5.599%	5.85%	5.75%	5.8%	5.8%
	Standard deduction allowances									
S	\$12,750	\$10,750	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500	\$7,500
MFJ/SS	\$25,500	\$21,500	\$21,500	\$20,000	\$17,500	\$17,500	\$16,500	\$15,000	\$15,000	\$15,000
MFS	\$12,750	\$10,750	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500	\$7,500
HH	\$19,125	\$16,125	\$16,125	\$15,000	\$14,000	\$14,000	\$13,200	\$12,000	\$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]:

Child Tax Credit Chart	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
S	\$125	\$100	\$100	\$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	\$100	\$100
MFS	\$125	\$100	\$100	\$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	\$100	\$100

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

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

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

Child Deduction Chart	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
		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	-	-	

SL 2021-180 increases the child deduction allowance by \$500 per specified AGI range and establishes an additional income range for each filing status effective for taxable years beginning on or after January 1, 2022.

The following chart compares the allowable per qualifying child statutory deduction amount according to filing status and FAGI levels effective for taxable years beginning on or after January 1, 2022:

Child Deduction Chart	Filing status	Federal AGI levels													
		up to \$20K	>\$20K- \$30K	>\$30K- \$40K	>\$40K- \$45K	>\$45K- \$50K	>\$50K- \$60K	>\$60K- \$70K	>\$70K- \$75K	>\$75K- \$80K	>\$80K- \$90K	>\$90K- \$100K	>\$100K- \$105K	>\$105K- \$120K	>\$120K- \$140K
		S	\$3,000	\$2,500	\$2,000	\$1,500	\$1,500	\$1,000	500	-	-	-	-	-	-
MFJ/SS	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500	\$2,000	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500	\$1,000	\$1,000	\$500	
MFS	\$3,000	\$2,500	\$2,000	\$1,500	\$1,500	\$1,000	500	-	-	-	-	-	-	-	
HH	\$3,000	\$3,000	\$2,500	\$2,500	\$2,000	\$2,000	\$1,500	\$1,500	\$1,000	\$1,000	500	500	-	-	

TABLE 23.- Continued

**Historical notes:**

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 FGI amount; for tax year 1995, the amount increased to \$2,250 subject to FGI amount; and for tax years 1996 through 2013, the applicable amount is \$2,500 (or \$2,000) subject to the FGI amount; for tax years 2012 and 2013, the personal exemption is \$2,500 for a taxpayer whose FGI does not exceed the amount shown for the corresponding filing status in the chart below; a taxpayer whose FGI exceeds the threshold amount is allowed a reduced personal exemption allowance of \$2,000.

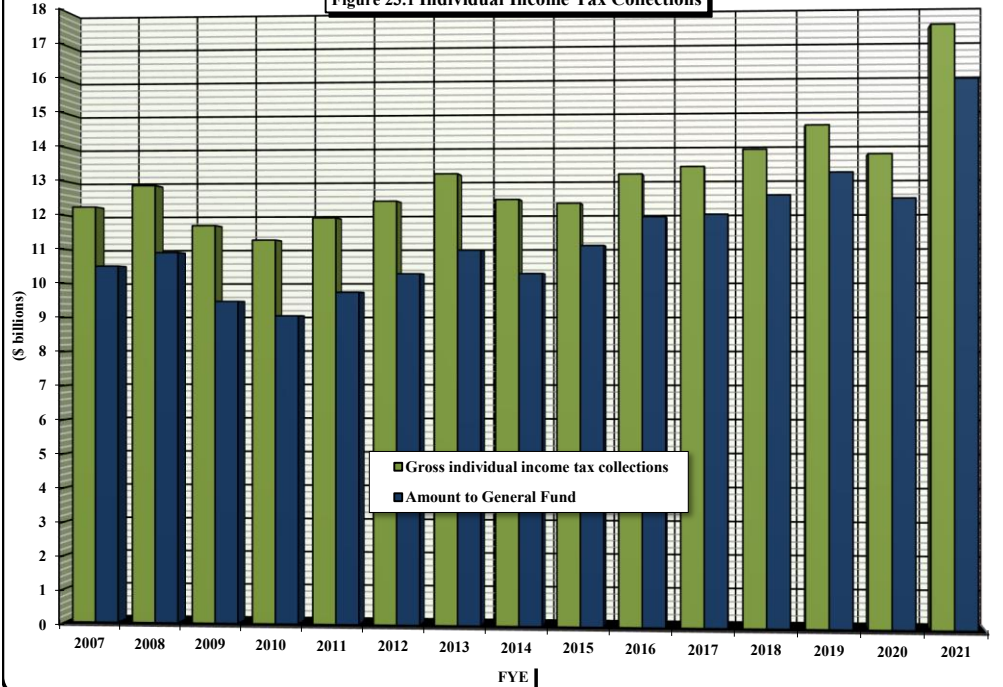
\*Tax years 2009, 2010: Additional temporary surtax (2% or 3% of tax liability) according to taxable income

†additional standard deduction for aged 65 or over or blind

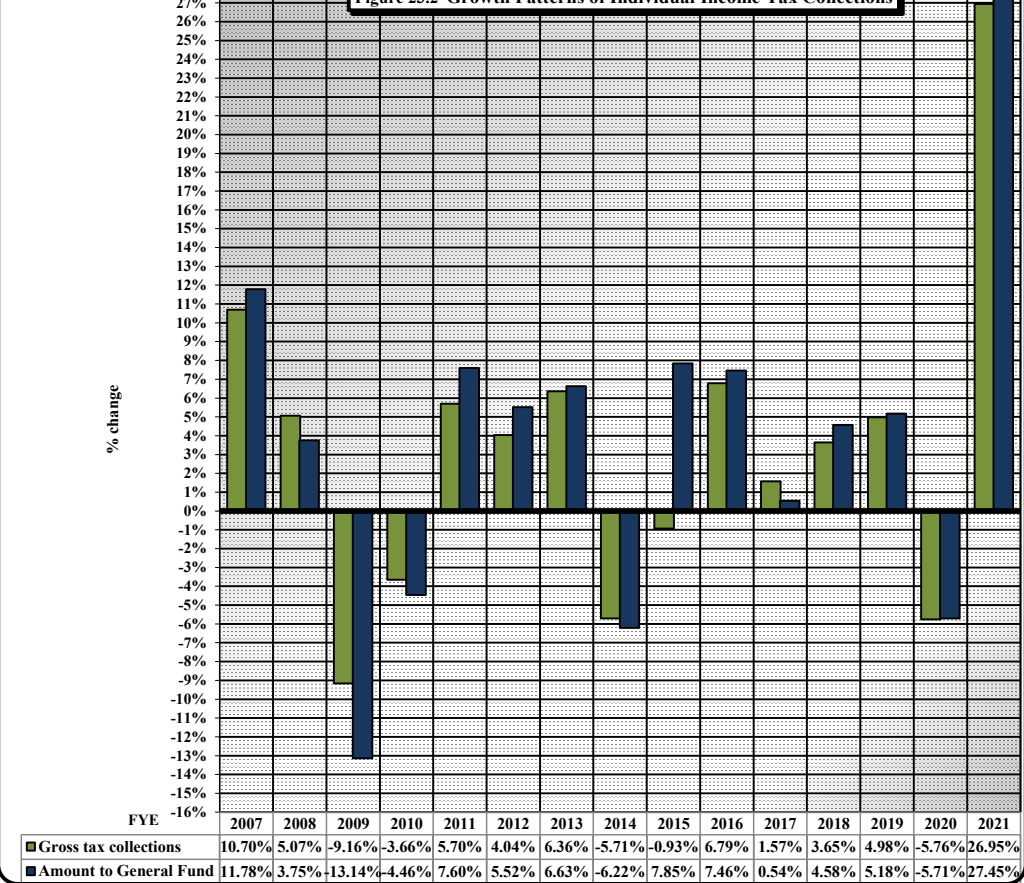
Filing Status	Taxable income		Applicable tax rate by tax year					Personal Exemption Threshold by Filing Status	Standard Deduction Amounts		
			2008-2013	2007	2001-2006	1991-2000	1989-1990		2004-2013	2003	1989-2002
<b>Married filing jointly/ Qualifying widow(er):</b>	<b>Over:</b>	<b>Up To:</b>						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



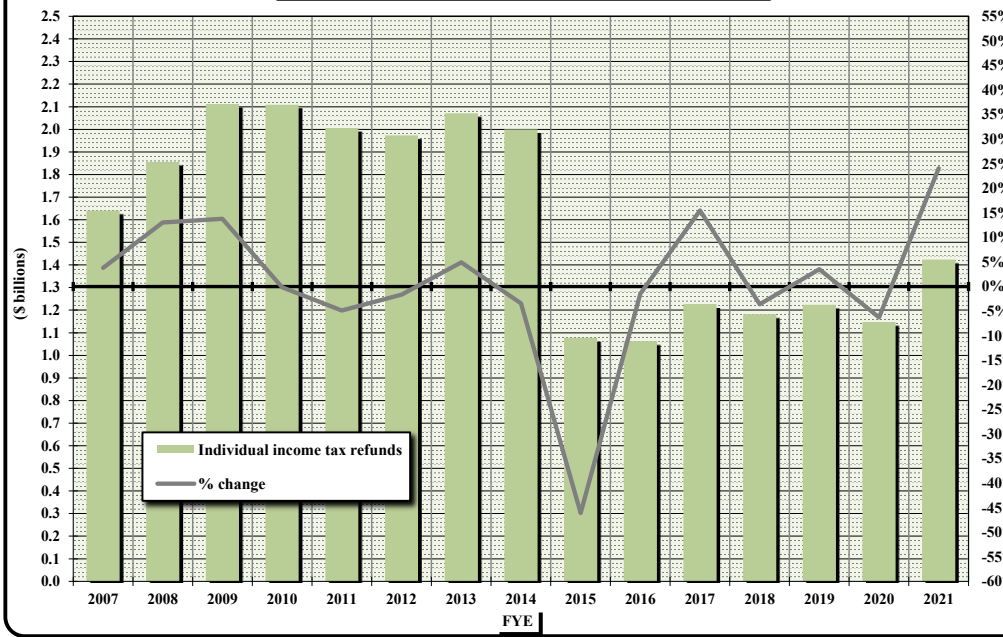
**Figure 23.1 Individual Income Tax Collections**



**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.)

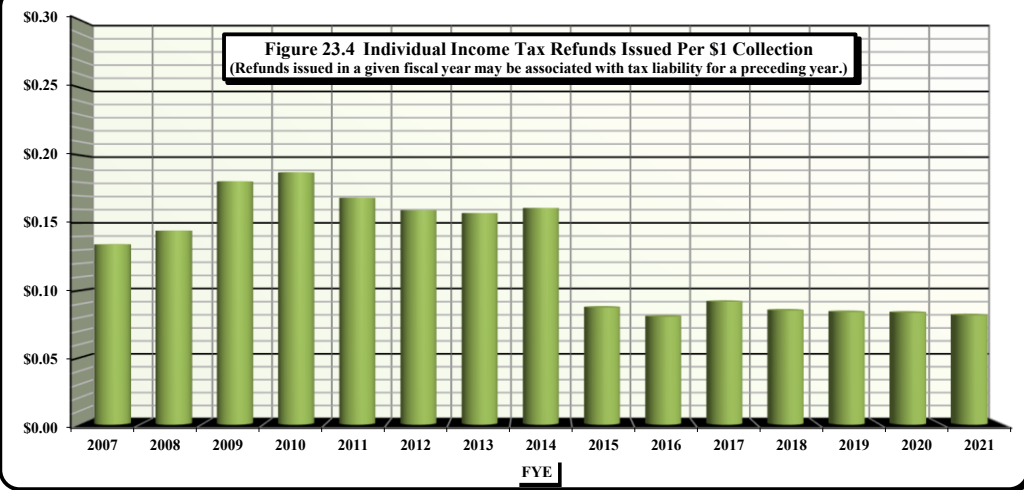


TABLE 24 . INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments												Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Total			Estimated	Final		Total	Annual			
	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	Final payments [S]	% of total	Annual % change	Total payments [S]	Annual % change
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%
2020-21....	171,052,781	1.0%	4.51%	995,013,162	5.7%	8.71%	10,623,006,913	61.2%	8.90%	11,789,072,857	67.9%	8.82%	1,752,812,811	10.1%	52.69%	3,828,403,569	22.0%	124.96%	17,370,289,237	26.95%

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 2020-21) 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 fiscal year 2019-20 to fiscal year 2020-21.

[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 1989-2022.]

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(a)]; 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

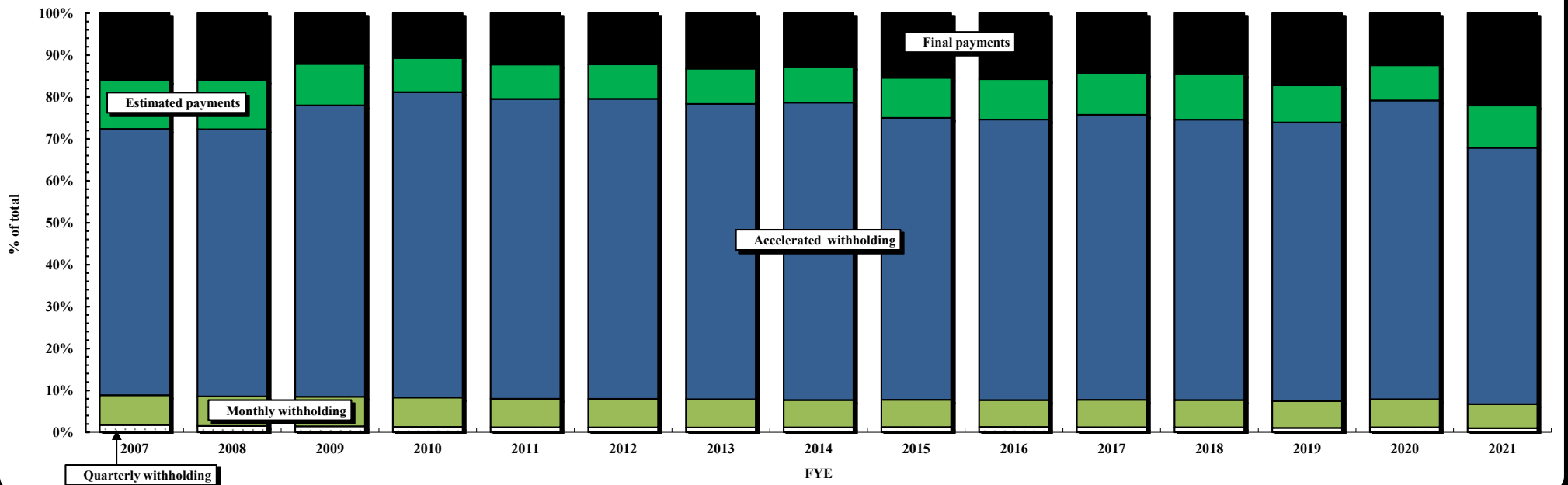
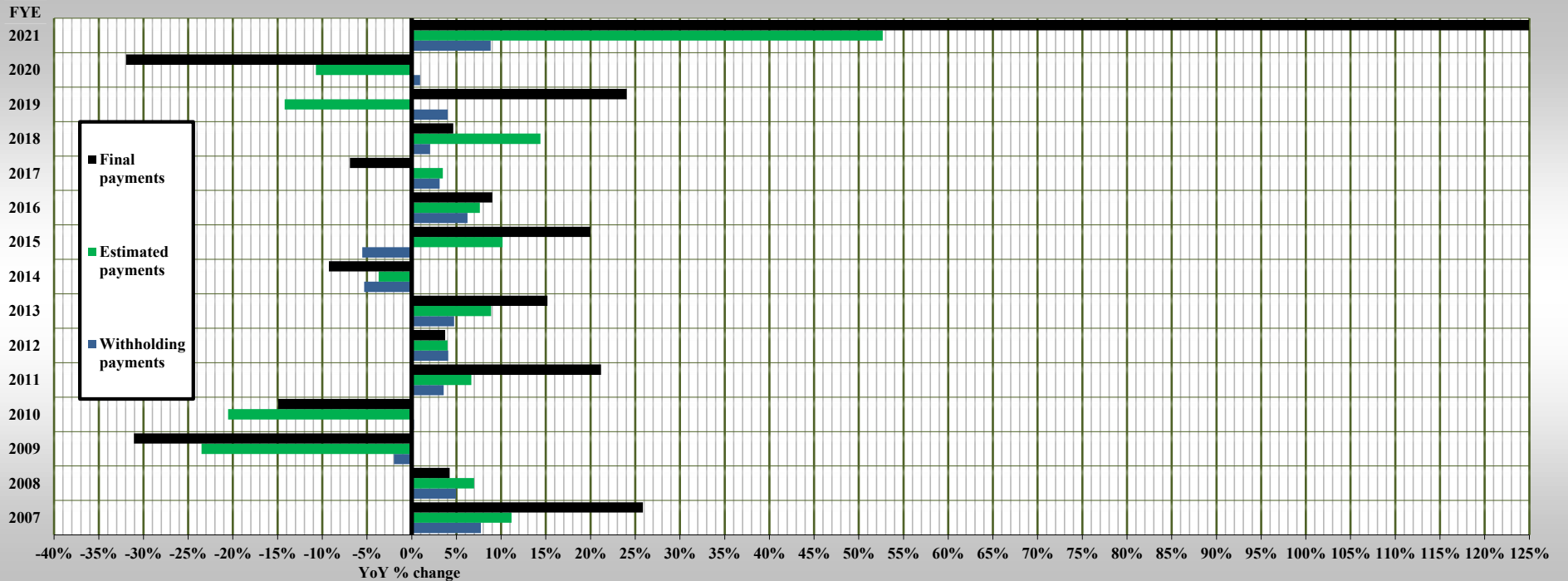


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends

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 due dates return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-21) 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 2020 to the fiscal year ended in 2021.



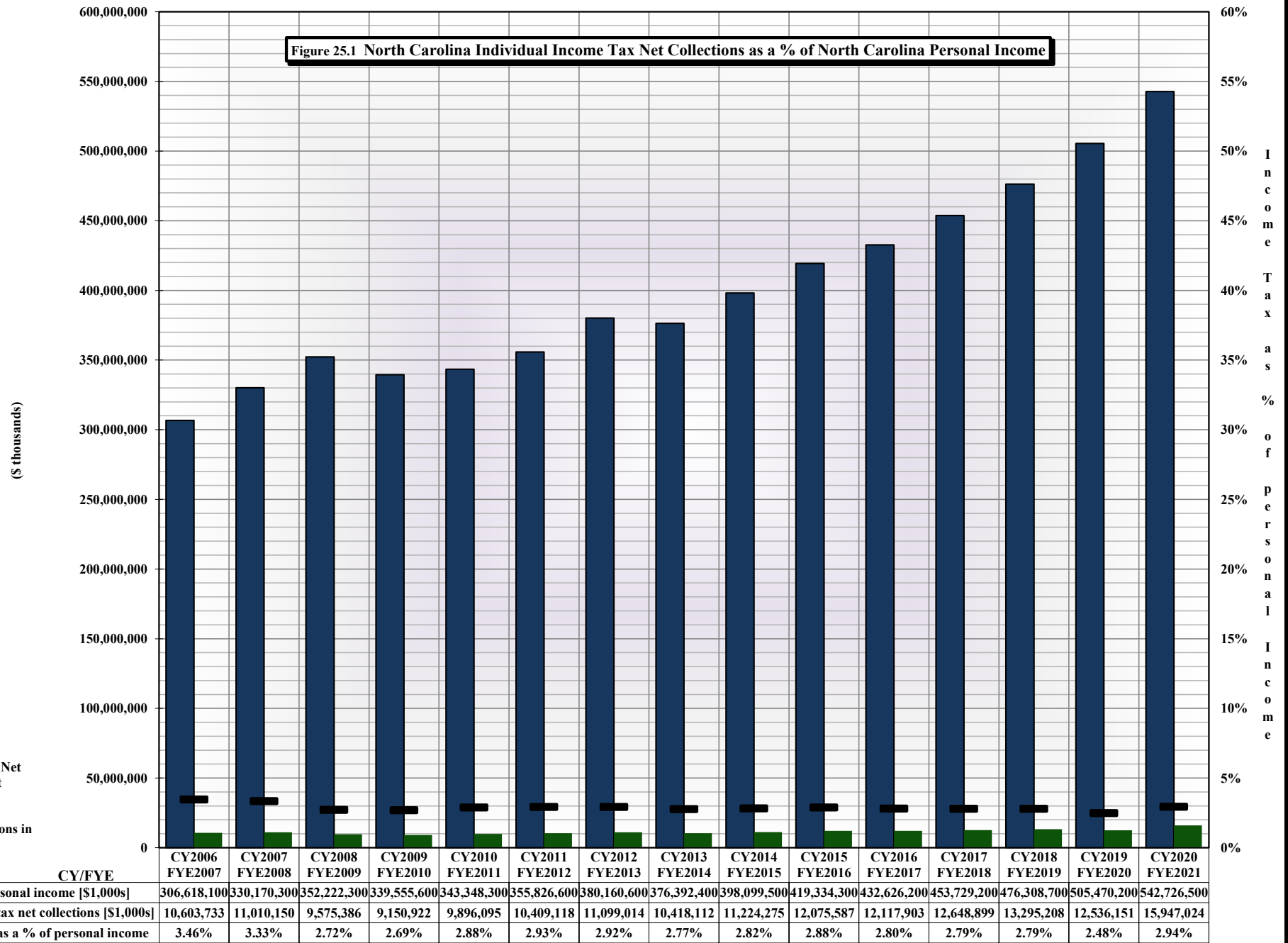


Table 25.  
North Carolina  
Individual Income Tax Net  
Collections as a Percent  
of North Carolina  
Personal Income  
[Income and tax collections in  
\$1,000s]

[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 30, 2022 update.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

For tax year	Special Funds										Privilege Tax		
	Income Tax										Privilege Tax		
	Wildlife Conservation Account [Article 4] [§ 105-269.5]		N.C. Education Endowment Fund [Article 4] [§ 105-269.7]		N.C. Breast and Cervical Cancer Control Program [Article 4, Part 2] [§ 105-269.8]		N.C. Political Parties Financing Fund [Article 4, Part 2] [§ 105-159.1]		N.C. Public Campaign Fund [Article 4, Part 2] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]	
Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Attorneys contributing [computed] [#]		Contribution amount [\$]	
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	-	-
2020...	27,795	564,347	16,966	335,301	22,788	426,924	-	-	-	-	July 1, 2021	-	-

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 <sup>††</sup> as of 1/1/2021 [%]	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 <sup>†††</sup>		Population as of 7/1/2021 [1,000s]	General sales tax collections fiscal year 2021*			Per capita collections per 1¢ of tax <sup>†</sup> [S]	Personal income 2020		Personal consumption expenditures 2020		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2021			
					Collection discounts of state tax liability allowed seller for qualifying transactions			Amount [S]	Amount [S]	Rank		Amount [S]	Per capita [S]	Amount [S]	Per capita [S]	Amount [S]	Per capita [S]	Rank	Rank	Rank	Rank
					Basic provisions	Maximum-M/minimum-m															
Alabama.....	4	40	T	E,T	5%-2% <sup>†††</sup>	\$400/mo-M	5,040	3,912,037	776.22	41	194.05	232,040,300	46,179	177,093,900	35,244	1.69%	34	4,908,837	974.00		
Arizona.....	5.6	26	E	E,T	1% <sup>†††</sup>	\$10K/yr-M	7,276	9,184,958	1,262.31	18	225.41	375,601,300	52,327	288,818,800	40,237	2.45%	12	6,532,753	897.81		
Arkansas.....	6.5	7	0.125%[2]	E,T	2%	\$1K/mo-M	3,026	4,187,473	1,383.88	10	212.90	142,038,500	47,154	104,782,900	34,786	2.95%	7	3,467,141	1,145.82		
California <sup>††</sup> ...	6	14	E	E,T	None		39,238	41,973,959	1,069.73	29	178.29	2,790,523,500	70,647	1,848,651,700	46,802	1.50%	37	146,324,579	3,729.17		
Colorado.....	2.9	45	E	E,T	4% <sup>†††</sup>	\$1K/filing period-M	5,812	3,660,590	629.83	45	217.18	378,051,400	65,358	272,276,500	47,072	0.97%	45	10,246,531	1,762.97		
Connecticut....	6.35	10	E	E,E	None		3,606	5,252,683	1,456.81	5	229.42	282,486,100	78,463	180,077,000	50,018	1.86%	29	10,259,183	2,845.35		
Florida.....	6	14	E	E,E	2.5% <sup>†††</sup>	\$30/report-M	21,781	29,873,668	1,371.54	12	228.59	1,235,793,400	57,292	954,880,300	44,269	2.42%	13	-	-		
Georgia.....	4	40	E [2]	E,T	3%-0.5% <sup>†††</sup>		10,800	6,948,296	643.39	44	160.85	557,601,200	51,987	410,296,000	38,253	1.25%	42	14,220,906	1,316.80		
Hawaii.....	4	40	T [3]	E,T	None		1,442	3,296,268	2,286.61	2	571.65	83,109,500	57,241	64,031,500	44,102	3.97%	1	3,354,690	2,327.14		
Idaho.....	6	14	T [3]	E,T	None <sup>†††</sup>		1,901	2,516,997	1,324.09	15	220.68	91,448,500	49,491	65,101,000	35,232	2.75%	8	2,457,943	1,293.03		
Illinois.....	6.25	11	1%	T,T[5]	1.75%	\$5/yr-m	12,671	13,429,355	1,059.81	30	169.57	794,459,500	62,139	556,286,100	43,510	1.69%	33	21,870,696	1,725.98		
Indiana.....	7	1	E	E,T	0.73%-0.26% <sup>†††</sup>		6,806	9,282,907	1,363.93	14	194.85	354,337,700	52,219	258,617,900	38,113	2.62%	9	10,578,929	1,554.36		
Iowa.....	6	14	E	E,T	None		3,193	4,002,493	1,253.49	19	208.92	169,994,200	53,312	119,315,300	37,419	2.35%	15	4,266,534	1,336.18		
Kansas.....	6.5	7	T [3]	E,T	None		2,935	3,767,434	1,283.81	16	197.51	164,333,600	55,974	113,475,700	38,651	2.29%	16	4,617,143	1,573.36		
Kentucky.....	6	14	E	E,T	1.75%-1.5% <sup>†††</sup>	\$50/month-M	4,509	4,558,439	1,010.88	32	168.48	214,052,500	47,525	164,142,100	36,444	2.13%	18	5,212,818	1,155.99		
Louisiana.....	4.45	37	E [2]	E,T	.944% <sup>†††</sup>	\$1,500/mo-M	4,624	4,048,616	875.56	35	196.75	236,324,200	50,809	173,900,000	37,388	1.71%	32	3,933,108	850.58		
Maine.....	5.5	27	E	E,T	None <sup>†††</sup>		1,372	1,909,696	1,391.66	9	253.03	74,805,900	54,912	61,370,500	45,050	2.55%	10	2,075,273	1,512.32		
Maryland.....	6	14	E	E,E	1.2%-0.9% <sup>†††</sup>	\$500/return-M	6,165	5,458,909	885.45	34	147.57	405,454,600	65,685	269,486,200	43,658	1.35%	39	10,186,240	1,652.23		
Massachusetts..	6.25	11	E	E,T	None		6,985	7,785,108	1,114.59	25	178.33	550,459,500	78,388	360,537,900	51,342	1.41%	38	19,683,486	2,818.08		
Michigan.....	6	14	E	E,T	0.75%-0.5% <sup>†††</sup>	\$20K(\$15K)/mo-M \$6/mo-m	10,051	11,190,298	1,113.37	26	185.56	537,493,500	53,388	411,989,100	40,922	2.08%	21	11,999,165	1,193.85		
Minnesota.....	6.875	5	E	E,E	None		5,707	6,698,560	1,173.66	24	170.71	355,211,200	62,240	252,088,000	44,170	1.89%	28	15,170,613	2,658.06		
Mississippi.....	7	1	T	E,T	2%	\$50/mo-M	2,950	4,230,391	1,434.05	6	204.86	126,306,900	42,716	96,324,600	32,577	3.35%	4	2,515,630	852.77		
Missouri.....	4.225	39	1.225%	E,T	2%		6,168	4,119,671	667.89	43	158.08	320,698,200	52,108	246,982,500	40,131	1.28%	41	7,715,511	1,250.86		
Nebraska.....	5.5	27	E	E,T	2.5%	\$75/mo-M	1,964	2,382,381	1,213.22	22	220.58	112,629,700	57,421	80,058,200	40,816	2.12%	20	3,130,599	1,594.24		
Nevada <sup>††</sup> .....	4.6	34	E	E,T	0.25%		3,144	6,179,597	1,965.53	3	427.29	172,538,500	55,406	124,030,600	39,829	3.58%	3	-	-		
New Jersey.....	6.625	6	E	E,E	None		9,267	12,803,267	1,381.58	11	208.54	663,544,100	71,505	447,693,800	48,244	1.93%	26	16,833,495	1,816.47		
New Mexico.....	5.125	29	E	E,T	None		2,116	2,971,970	1,404.60	8	274.07	99,018,000	46,760	74,388,600	35,129	3.00%	6	1,198,906	566.62		
New York.....	4	40	E	E,E	5%	\$200/qtr-M	19,836	15,612,861	787.10	38	196.78	1,442,624,600	71,577	966,027,500	47,930	1.08%	44	54,996,670	2,772.58		
North Carolina..	4.75	33	E [2,4]	E,T	None		10,551	9,717,598	921.00	33	193.89	542,726,500	51,900	407,610,300	38,979	1.79%	30	15,908,051	1,507.71		
North Dakota..	5	30	E	E,T	1.5%	\$110/mo-M	775	919,915	1,187.07	23	237.41	47,410,700	60,864	33,820,500	43,417	1.94%	23	448,704	579.01		
Ohio.....	5.75	25	E	E,T	0.75%		11,780	14,393,197	1,221.83	20	212.49	631,330,700	53,545	467,691,000	39,666	2.28%	17	10,662,810	905.16		
Oklahoma.....	4.5	35	T [3]	E,T	None		3,987	3,116,195	781.66	40	173.70	200,152,900	50,518	138,003,600	34,832	1.56%	36	3,767,669	945.07		
Pennsylvania...	6	14	E	E,E	1% <sup>†††</sup>	\$25/mo-M <sup>†††</sup>	12,964	13,717,681	1,058.13	31	176.36	788,281,500	60,685	572,692,200	44,088	1.74%	31	15,977,933	1,232.48		
Rhode Island...	7	1	E	E,T[6]	None		1,096	1,334,931	1,218.44	21	174.06	65,709,000	59,941	45,546,300	41,548	2.03%	22	1,757,678	1,604.29		
South Carolina..	6	14	E	E,T	3%-2% <sup>†††</sup>	\$3K/\$3.1K/\$10K/yr-M	5,191	4,154,363	800.35	37	133.39	251,946,200	49,105	196,787,900	38,355	1.65%	35	5,456,360	1,051.18		
South Dakota..	4.5	35	T [3]	E,T	1.5%	\$70/mo-M	895	1,273,575	1,422.39	7	316.09	53,621,500	60,446	37,476,500	42,246	2.38%	14	-	-		
Tennessee.....	7	1	4%[2]	E,T	Limited <sup>†††</sup>		6,975	11,060,457	1,585.68	4	226.53	362,278,100	52,351	259,372,200	37,481	3.05%	5	179,379	25.72		
Texas.....	6.25	11	E	E,E	0.5% <sup>†††</sup>		29,528	40,413,873	1,368.67	13	218.99	1,624,525,800	55,601	1,168,805,200	40,003	2.49%	11	-	-		
Utah <sup>††</sup> .....	4.85	32	1.75%[2]	E,T	1.31% <sup>†††</sup>		3,338	3,628,512	1,087.04	27	224.13	171,385,400	52,225	122,472,100	37,320	2.12%	19	6,672,695	1,999.02		
Vermont.....	6	14	E	E,E	None <sup>†††</sup>		646	507,259	785.75	39	130.96	38,097,700	59,296	29,686,300	46,205	1.33%	40	1,233,157	1,910.18		
Virginia <sup>††</sup> .....	4.3	38	1.5%[2]	E,E	1.1%-0.56% <sup>†††</sup>		8,642	6,527,477	755.30	42	175.65	536,817,200	62,189	369,718,300	42,831	1.22%	43	17,066,596	1,974.78		
Washington.....	6.5	7	E	E,T	None		7,739	19,056,609	2,462.51	1	378.85	527,581,800	68,350	356,590,200	46,198	3.61%	2	-	-		
West Virginia..	6	14	E	E,T	None		1,783	1,537,245	862.19	36	143.70	80,971,200	45,240	66,537,400	37,176	1.90%	27	2,253,788	1,264.07		
Wisconsin.....	5	30	E	E,T	0.5% <sup>†††</sup>	\$10-\$1K/per period-M	5,896	6,373,483	1,081.00	28	216.20	329,622,800	55,941	239,972,900	40,726	1.93%	25	9,035,988	1,532.59		
Wyoming.....	4	40	E	E,T	1.95%-1% <sup>†††</sup>	\$500/mo-M	579	734,785	1,269.49	17	317.37	37,974,000	65,782	24,566,400	42,556	1.93%	24	-	-		
Total 45 states..	-	-	-	-	-	-	322,748	369,706,037	1,145.49 <sup>a</sup>	-	-	19,253,413,100	59,723 <sup>a</sup>	13,680,073,500	42,434 <sup>a</sup>	1.92% <sup>a</sup>	-	488,178,187	1,512.57 <sup>a</sup>		

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

TABLE 27. -Continued

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

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

Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2020 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2021 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 \$23,944,710.50 retained by state to pay for the costs of collecting and distributing local sales taxes.

<sup>†</sup>Computation based on the State sales tax rate in effect as of January 1, 2021.

<sup>††</sup>Additional statewide, local taxes apply: California (1.25%); Nevada (2.25%); Utah (1.25%); Virginia (1%).

Effective January 1, 2023, the 1.5% state sales and use tax rate imposed by Virginia and applicable to grocery food (food for human consumption) is eliminated. Cities and counties are still authorized to impose local taxes; as a result, the sales tax rate on food will decrease to 1% statewide.

<sup>†††</sup>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; 0.73% of tax liability less than \$60K, 0.53% of tax liability between \$60K and \$600K, and 0.26% of tax liability exceeding \$600K

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

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 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, 2021 (NST-EST2021-POP)*, December 2021 release.

U.S. Census Bureau. *2021 Annual Survey of State Government Tax Collections Detailed Table*. April 15, 2022 release.

U.S. Bureau of Economic Analysis. *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 30, 2022 release.

U.S. Bureau of Economic Analysis. *SAPCE1 Personal Consumption Expenditures (PCE) by Major Type of Product*, October 6, 2022 release.

U.S. Bureau of Economic Analysis. *SAPCE2 Per Capita Personal Consumption Expenditures (PCE) by Major Type of Product*, October 6, 2022 release.

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

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

Fiscal year	State sales and use tax gross collections [S]	Refunds [S]	Net collections before reimbursements/transfers [S]	Sales and Use Tax Reimbursements, Distributions, and Transfers									Net collections to General Fund [S]	Year-over-year % change			
				Local government distributions/state aid reimbursements† [S]	Refund of local sales & use tax paid by state agencies [S]	Reserves/transfers for administrative fees/costs††† [S]	Inter-governmental/interfund transfers†† [S]	Collection fees on overdue tax debts [S]	Transfer: State Public School Fund [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Gross collections [S]		Refunds [S]	Net collections before transfers [S]	Amount to General Fund [S]	
																	Year-over-year % change
2006-07	5,530,314,297	321,722,290	5,208,592,006	100,925,884	4,124,281	17,373,938	29,900,058	2,044,586	45,741,278	12,857,559	53,581	4,995,570,841	2.50%	-12.88%	3.63%	2.08%	
2007-08	5,596,250,552	321,463,358	5,274,787,194	172,474,452	3,303,137	17,397,117	31,412,624	1,555,489	46,860,032	20,029,341	81,853	4,981,673,149	1.19%	-0.08%	1.27%	-0.28%	
2008-09	5,349,888,689	383,328,220	4,966,560,469	175,662,743	1,906,144	16,790,014	32,320,547	1,219,993	47,427,474	13,230,510	55,669	4,677,947,376	-4.40%	19.24%	-5.84%	-6.10%	
2009-10	6,154,712,045	294,149,304	5,860,562,741	188,004,041	2,133,686	15,040,761	28,806,786	1,435,910	45,335,756	14,694,637	67,908	5,565,043,256	15.04%	-23.26%	18.00%	18.96%	
2010-11	6,671,764,563	481,416,090	6,190,348,473	199,721,561	2,432,477	15,519,895	30,127,529	2,907,504	51,754,988	16,145,723	69,726	5,871,669,069	8.40%	63.66%	5.63%	5.51%	
2011-12	5,970,913,291	390,941,571	5,579,971,719	220,783,735	3,555,009	17,887,554	8,716,664	2,759,015	56,347,642	12,286,115	50,580	5,257,585,406	-10.50%	-18.79%	-9.86%	-10.46%	
2012-13	5,975,428,202	377,440,288	5,597,987,914	211,913,489	2,825,727	15,576,153	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	8,111,072,527	449,271,266	7,661,801,260	541,990,341	1,875,630	19,836,110	10,279,371	3,027,653	64,360,412	16,395,582	72,459	7,003,963,702	6.75%	10.90%	6.52%	6.78%	
2017-18	8,433,959,783	418,815,947	8,015,143,836	538,934,802	1,734,032	20,921,238	25,347,631	3,559,548	68,698,497	18,419,385	81,403	7,337,447,300	3.98%	-6.78%	4.61%	4.76%	
2018-19	8,968,071,779	500,268,180	8,467,803,599	571,511,856	2,545,157	21,816,505	26,068,866	3,858,512	71,218,740	19,394,604	93,543	7,751,295,817	6.33%	19.45%	5.65%	5.64%	
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%	
2020-21	10,321,305,603	527,281,343	9,794,024,260	618,307,571	2,201,062	25,113,695	24,744,219	5,152,734	76,768,010	18,057,516	88,918	9,023,590,536	14.08%	6.84%	14.50%	15.38%	

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: Non-tax revenue		Public Transit tax		Other	
									§105-472 [S]	§105-501 [S]	§105-507.3 [S]	§105-501 various [S]		
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	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	77,720,942	84,998,850	-	8,072,185	2,207,186	11,705,849	1,331,919	529,001	6,269,342		
2017-18	316,473,111	18,919,593	46,253,208	76,324,655	80,964,235	10,000,000	8,411,479	6,936,152	12,293,181	1,417,611	473,028	6,737,417		
2018-19	330,529,423	19,150,681	43,104,153	73,915,448	104,812,150	10,000,000	8,634,563	7,434,303	12,921,764	1,498,426	433,351	6,962,964		
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		
2020-21	322,189,944	18,527,767	31,990,352	68,145,867	177,453,642	10,000,000	8,538,890	6,205,329	15,088,219	1,587,740	429,557	8,008,178		

Due to COVID-19 and the Internal Revenue Service's response to the pandemic 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 fiscal year 2019-20 to fiscal year 2020-21.

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 2006-07 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. [HS37 (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)]

2020-21

Effective July 1, 2020, SL 2020-6 provides an exemption for sales of livestock to qualifying or conditional farmers.

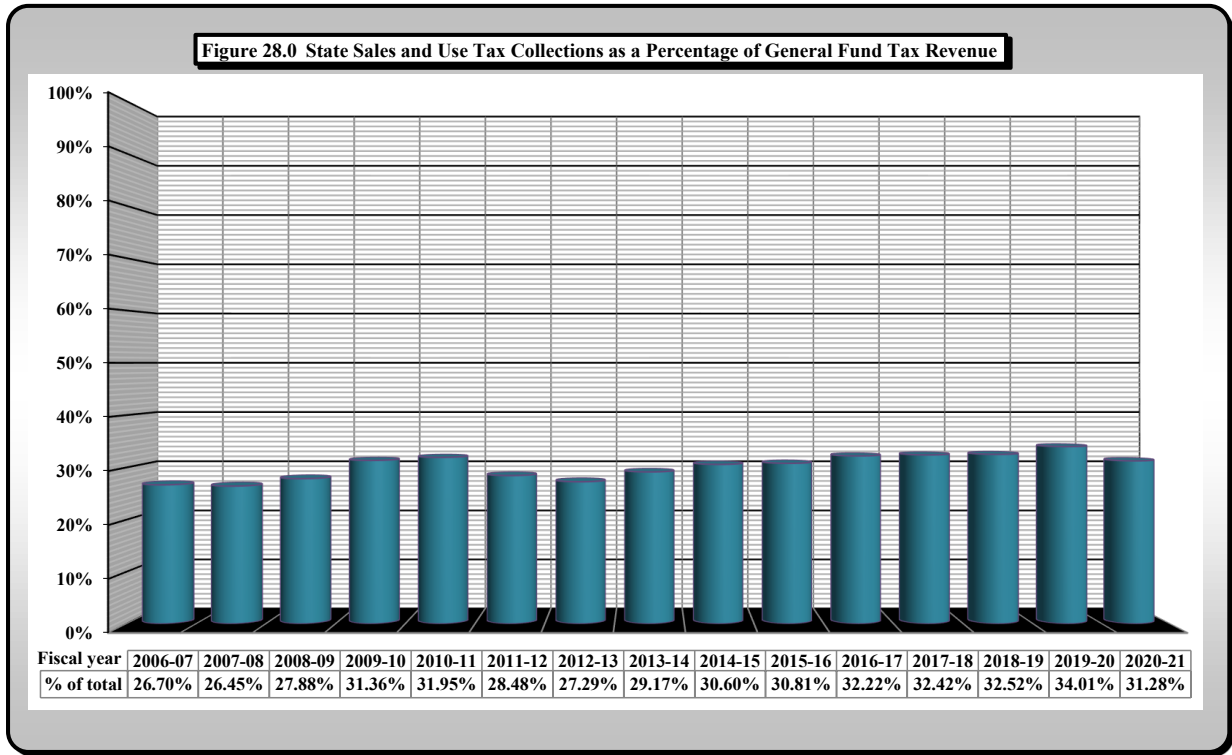
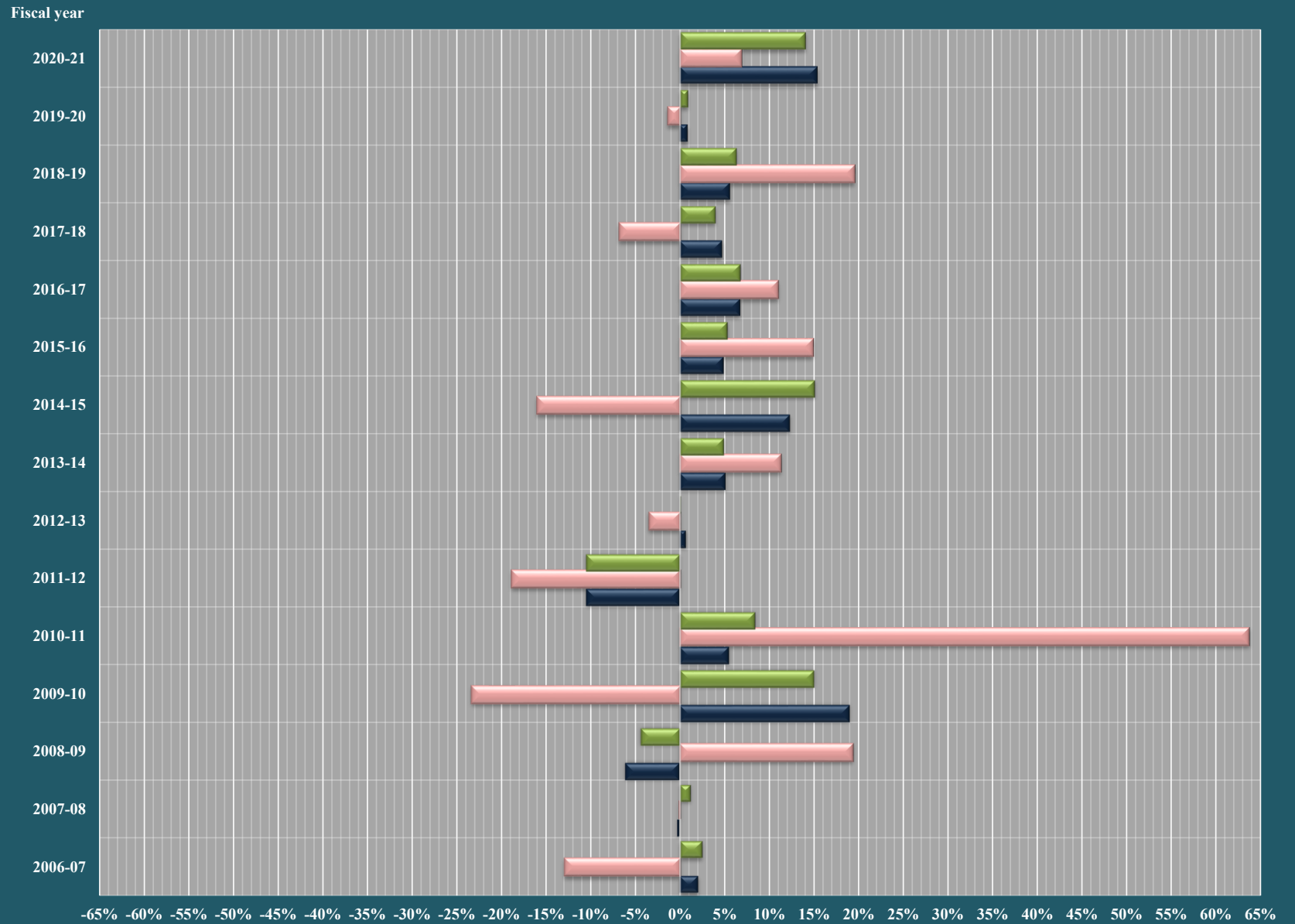


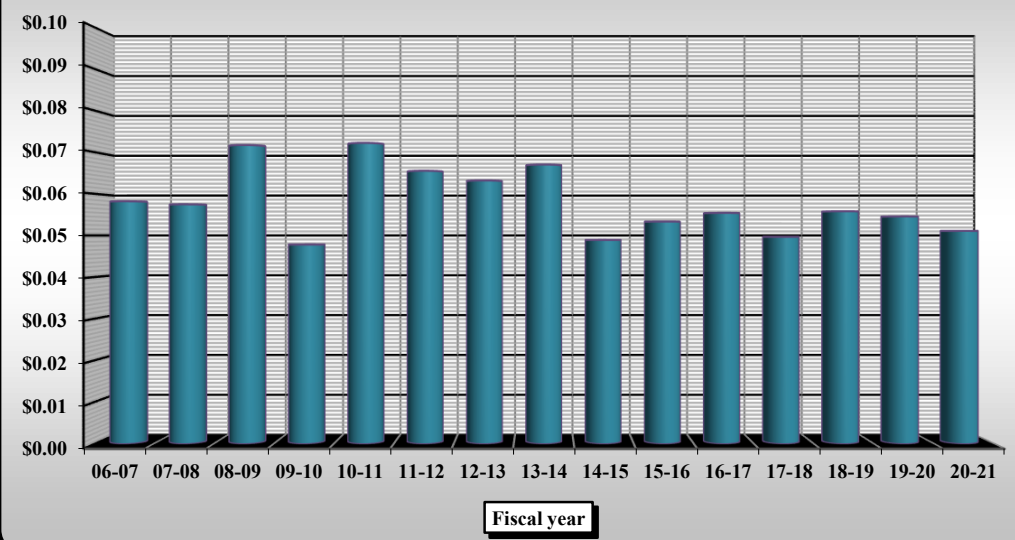
Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds



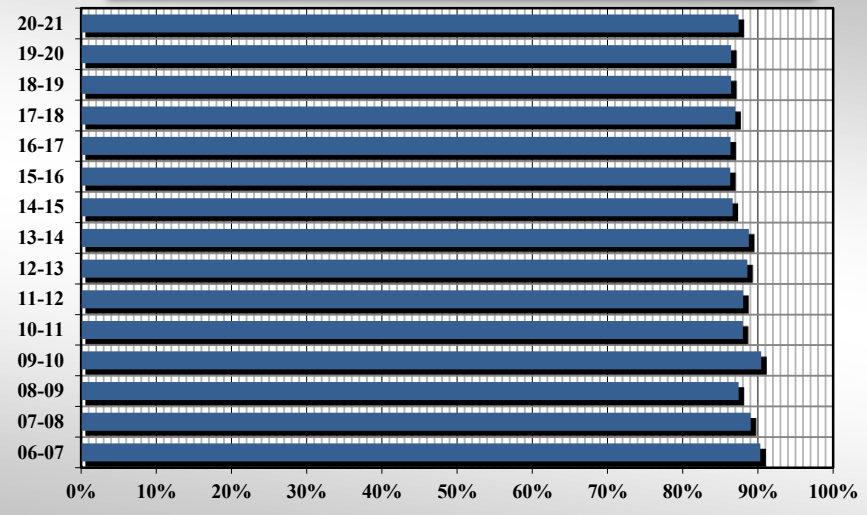
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
▼ Gross collections	2.50%	1.19%	-4.40%	15.04%	8.40%	-10.50%	0.08%	4.90%	15.11%	5.31%	6.75%	3.98%	6.33%	0.88%	14.08%
■ Refunds	-12.88%	-0.08%	19.24%	-23.26%	63.66%	-18.79%	-3.45%	11.22%	-15.95%	14.81%	10.90%	-6.78%	19.45%	-1.35%	6.84%
■ Net collections to General Fund	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%	15.38%

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; this action effectively shifted the receipt of certain tax collections from fiscal year 2019-20 to fiscal year 2020-21.

**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**

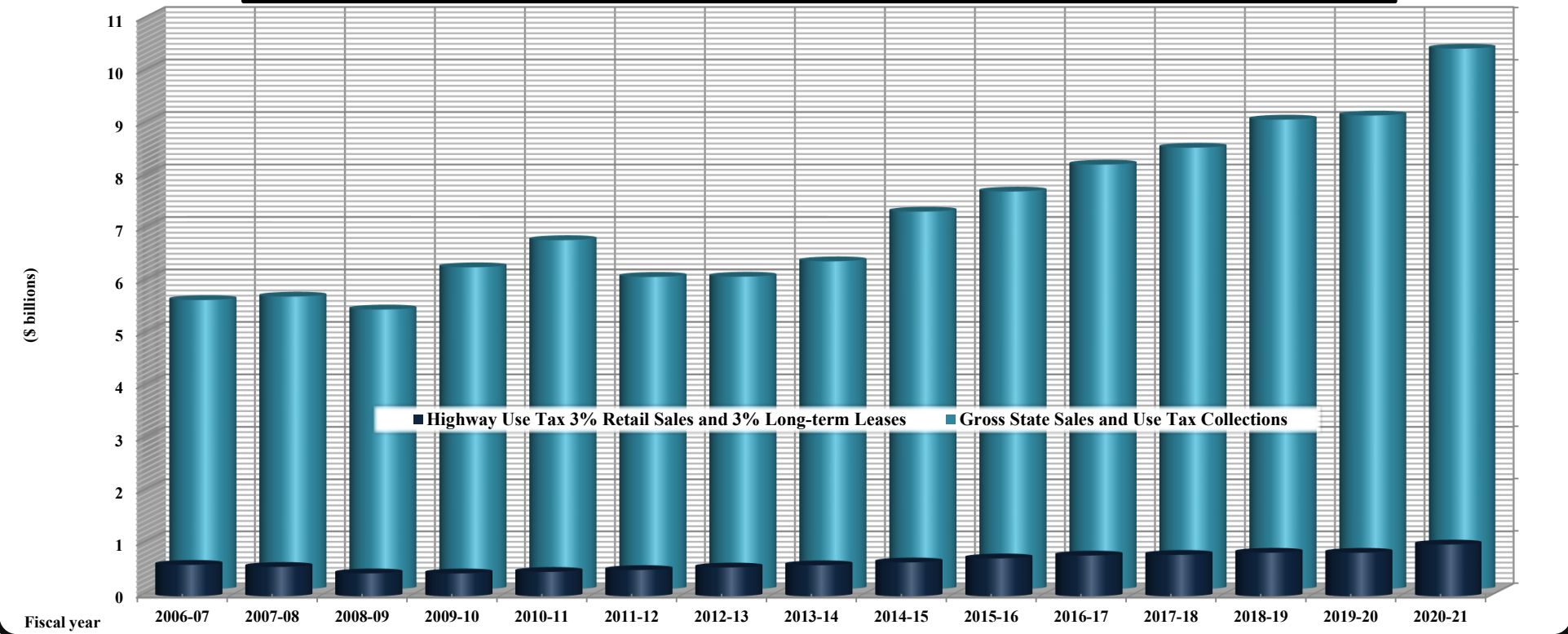


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

I. State per capita personal income for calendar year† and year-over-year % change:														
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
\$34,385	\$36,211	\$37,835	\$35,933	\$35,872	\$36,902	\$39,103	\$38,394	\$40,293	\$42,076	\$42,936	\$44,591	\$46,352	\$48,741	\$51,900
6.31%	5.31%	4.48%	-5.03%	-0.17%	2.87%	5.96%	-1.81%	4.95%	4.43%	2.04%	3.85%	3.95%	5.15%	6.48%

[State per capita tax collections derived from gross collections]	II. State per capita tax collections for fiscal year ended:														
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State sales & use tax.....	\$620	\$614	\$575	\$651	\$697	\$619	\$615	\$639	\$730	\$762	\$805	\$829	\$873	\$872	\$987
Motor fuels tax††.....	\$190	\$183	\$173	\$173	\$181	\$201	\$204	\$203	\$203	\$204	\$201	\$204	\$215	\$201	\$214
Individual income tax.....	\$1,373	\$1,411	\$1,255	\$1,192	\$1,244	\$1,284	\$1,355	\$1,267	\$1,245	\$1,318	\$1,324	\$1,359	\$1,413	\$1,319	\$1,661

III. State per capita tax collections as a % of per capita personal income:															
State sales & use tax.....	1.80%	1.70%	1.52%	1.81%	1.94%	1.68%	1.57%	1.66%	1.81%	1.81%	1.87%	1.86%	1.88%	1.79%	1.90%
Motor fuels tax.....	0.55%	0.51%	0.46%	0.48%	0.50%	0.54%	0.52%	0.53%	0.50%	0.48%	0.47%	0.46%	0.46%	0.41%	0.41%
Individual income tax.....	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%	2.71%	3.20%

††includes .25¢/gallon inspection tax

IV. State per capita tax collections year-over-year % change:															
State sales & use tax.....	0.00%	-0.97%	-6.35%	13.22%	7.07%	-11.19%	-0.65%	3.90%	14.24%	4.38%	5.64%	2.98%	5.31%	-0.11%	13.19%
Motor fuels tax.....	4.97%	-3.68%	-5.46%	0.00%	4.62%	11.05%	1.49%	-0.49%	0.00%	0.49%	-1.47%	1.49%	5.39%	-6.51%	6.47%
Individual income tax.....	8.03%	2.77%	-11.06%	-5.02%	4.36%	3.22%	5.53%	-6.49%	-1.74%	5.86%	0.46%	2.64%	3.97%	-6.65%	25.93%

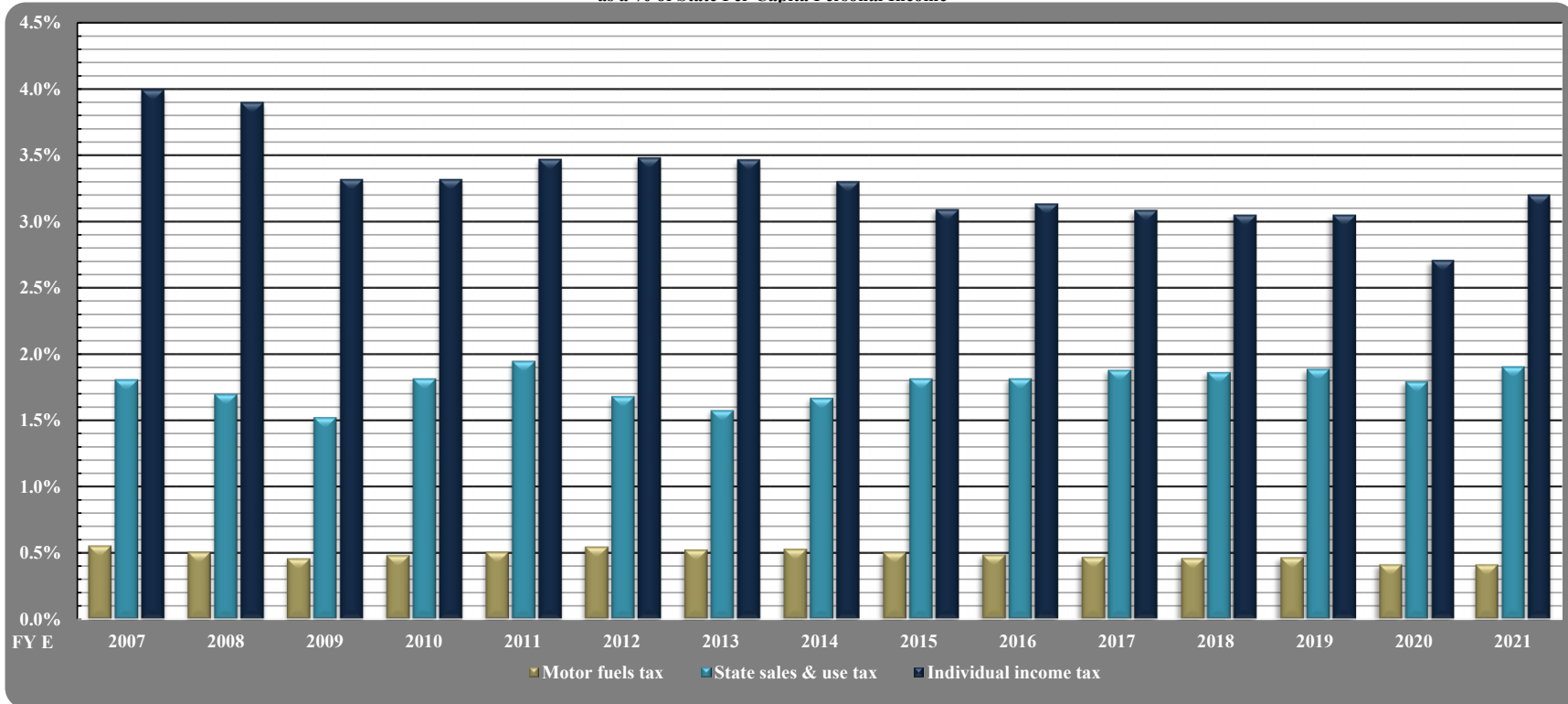
†[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: per capita personal income for calendar year 2006 (\$34,385) is paired with tax collections for fiscal year ended 2007.

[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 30, 2022 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 [\$]
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
2020-21....	10,228,656,334	8,786,096,161	85.90%	"	1,849,704,000

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

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

Due to COVID-19 and the Internal Revenue'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 2020-21) that otherwise fell due during fiscal year 2019-20.

[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:**

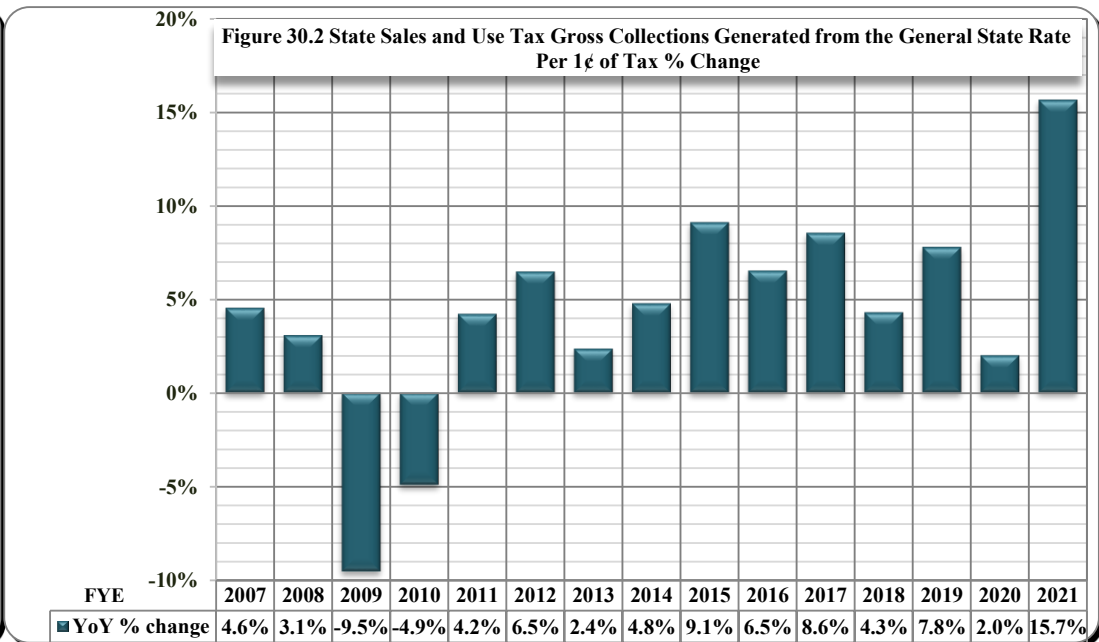
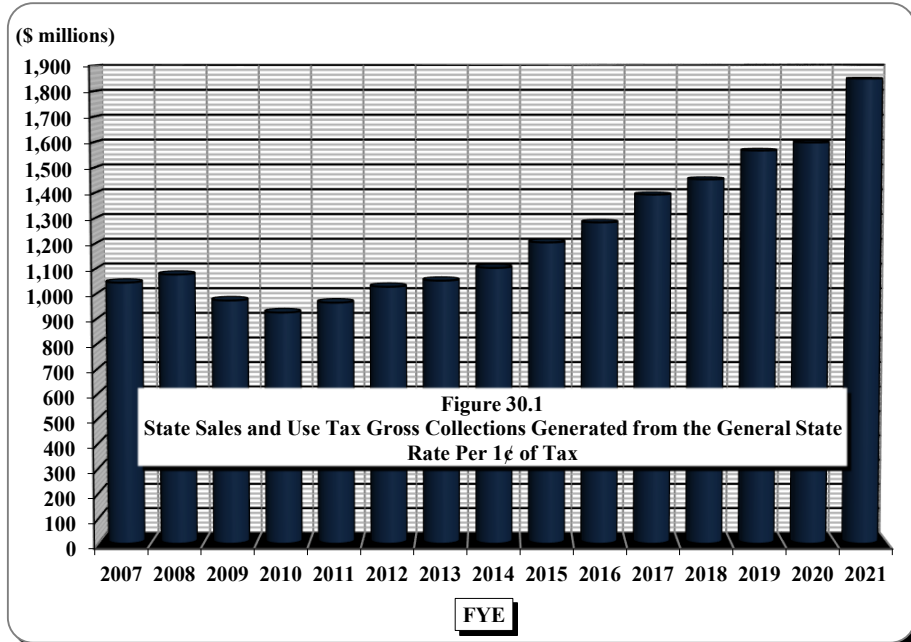
The general State rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008.

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*).

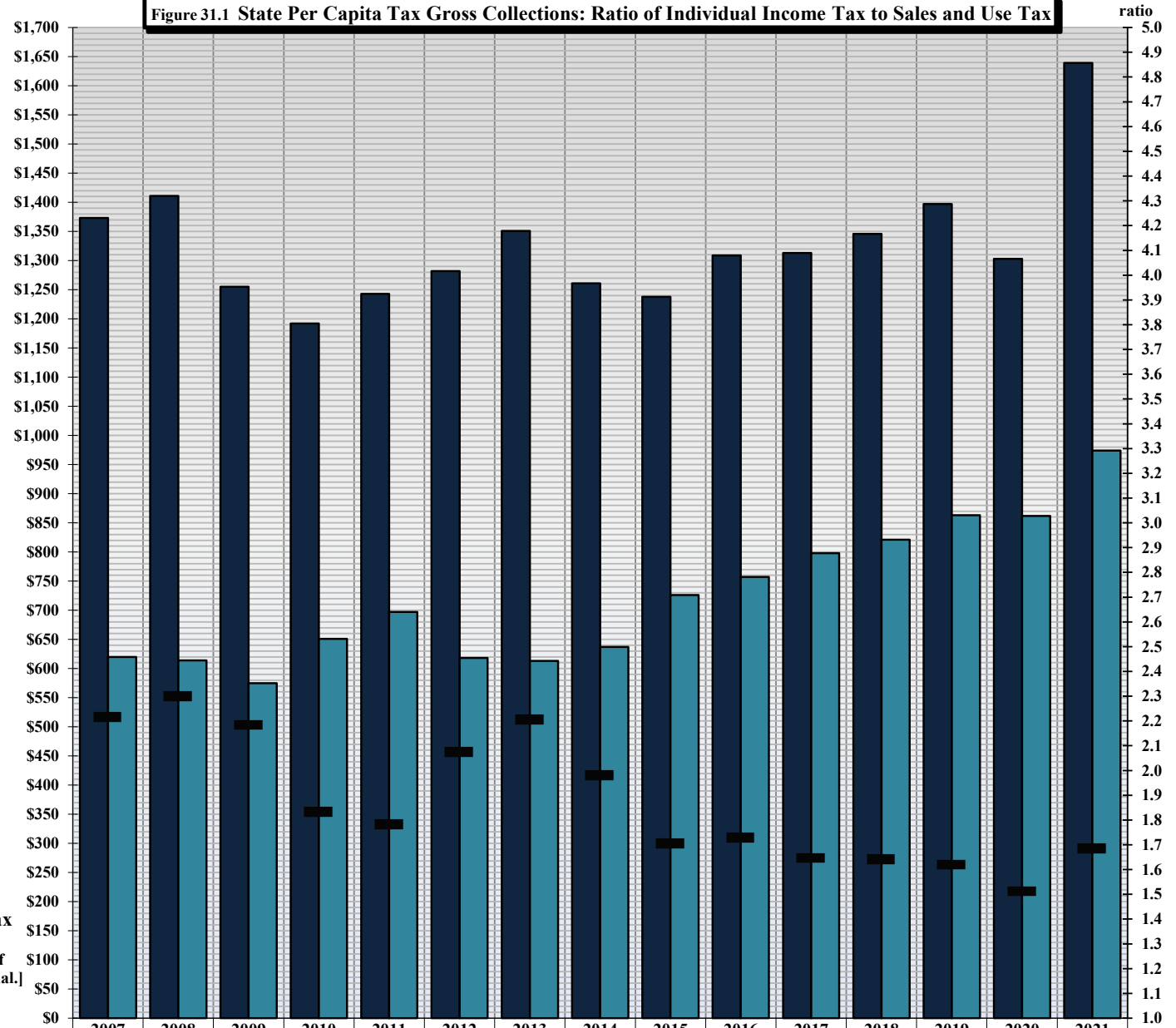
Effective January 1, 2006, the general State rate applies to the sales price of railway cars, locomotives, and mobile classrooms and offices (items previously subject to a preferential 3% State tax rate with a \$1,500 maximum tax per article).

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





**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.]

FYE	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Per capita gross individual income tax collections	\$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	\$1,639
Per capita gross sales & use tax collections	\$620	\$614	\$575	\$651	\$697	\$618	\$613	\$637	\$726	\$757	\$798	\$821	\$863	\$862	\$974
Per capita individual income tax collections YoY % change	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%	25.79%
Per capita sales & use tax collections YoY % change	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%	12.99%
Ratio of per capita income tax to per capita sales & use tax	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	1.68

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; this action effectively shifted the receipt of certain tax collections from fiscal year 2019-20 to fiscal year 2020-21.

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

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; this action effectively shifted the receipt of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.

Business groups/units	Fiscal year									
	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%
Automotive:	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%
Motor vehicle dealers.....	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%
Airplanes, boats - 3% rate.....	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%
Manufactured home (mobile home) dealers.....	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%
Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section]	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%
Modular home - [2.5% rate eff 1-1-04] .....	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%
Other automotive.....	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%
Food.....	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%
Furniture.....	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%
General merchandise.....	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%
Lumber and building material.....	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%
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]	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%
Unclassified.....	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	2,795,484	0.1%	755,963	0.0%	125,625	0.0%	8,945	0.0%	39,005	0.0%
8% Highway use tax - motor vehicle leasing (short-term)	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%
<b>Total sales and use tax collections</b>	<b>5,505,595,819</b>	<b>100.0%</b>	<b>5,572,264,667</b>	<b>100.0%</b>	<b>5,326,508,270</b>	<b>100.0%</b>	<b>6,087,041,393</b>	<b>100.0%</b>	<b>6,620,297,200</b>	<b>100.0%</b>

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2011-2012		2012-2013		2013-2014†		2014-2015		2015-2016††,†††	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	210,572,153	3.5%	217,286,706	3.6%	224,340,599	3.6%	244,895,023	3.4%	257,973,768	3.4%
<b>Automotive:</b>	293,295,322	4.9%	291,068,243	4.9%	313,355,019	5.0%	347,722,128	4.8%	384,592,188	5.1%
Motor vehicle dealers.....	46,398,619	0.8%	45,947,125	0.8%	57,046,193	0.9%	77,158,857	1.1%	89,598,409	1.2%
††Airplanes, boats - 3% rate.....	6,951,088	0.1%	7,400,185	0.1%	7,330,327	0.1%	7,660,384	0.1%	8,576,440	0.1%
††[Aircraft: 4.75% general State rate eff 10-1-15]; aircraft primarily included in Unclassified group										
Manufactured home (mobile home) dealers.....	2,176,281	0.0%	2,024,089	0.0%	2,330,961	0.0%	2,518,496	0.0%	2,527,811	0.0%
†Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	2,099,181	0.0%	1,930,091	0.0%	3,343,178	0.1%	5,812,359	0.1%	4,692,892	0.1%
†Modular home - [2.5% rate; 4.75% general State rate eff 1-1-14]	1,652,544	0.0%	1,683,392	0.0%	2,648,294	0.0%	3,406,222	0.0%	4,529,877	0.1%
Other automotive.....	234,017,609	3.9%	232,083,361	3.9%	240,656,066	3.9%	251,165,810	3.5%	274,666,758	3.6%
Food.....	1,032,532,550	17.4%	1,050,202,818	17.5%	1,094,730,715	17.6%	1,178,821,871	16.4%	1,252,560,636	16.6%
Furniture.....	175,004,824	2.9%	178,706,520	3.0%	185,386,129	3.0%	198,590,003	2.8%	208,797,979	2.8%
General merchandise.....	1,382,986,686	23.3%	1,386,103,453	23.2%	1,435,156,083	23.1%	1,572,223,923	21.9%	1,678,831,885	22.2%
Lumber and building material.....	532,014,339	8.9%	525,650,799	8.8%	559,344,805	9.0%	605,434,122	8.4%	648,853,884	8.6%
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]	899,993,920	15.1%	910,528,887	15.2%	908,938,409	14.6%	1,389,049,822	19.3%	1,381,869,197	18.3%
Unclassified..... ††[Aircraft: 4.75% general State rate eff 10-1-15]	1,364,255,171	22.9%	1,367,382,387	22.8%	1,442,584,691	23.2%	1,583,552,992	22.0%	1,675,178,876	22.2%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	(4,749)	0.0%	9,082	0.0%	-	-	-	-	-	-
8% Highway use tax - motor vehicle leasing (short-term)	55,176,488	0.9%	57,372,140	1.0%	61,814,982	1.0%	65,776,523	0.9%	73,061,051	1.0%
<b>Total sales and use tax collections</b>	<b>5,945,826,703</b>	<b>100.0%</b>	<b>5,984,311,036</b>	<b>100.0%</b>	<b>6,225,651,432</b>	<b>100.0%</b>	<b>7,186,066,406</b>	<b>100.0%</b>	<b>7,561,719,463</b>	<b>100.0%</b>

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Business group/unit:</b>										
Apparel.....	269,349,853	3.2%	271,528,336	3.2%	286,792,471	3.2%	268,025,950	3.0%	334,854,076	3.3%
<b>Automotive:</b>	452,875,544	5.4%	456,859,878	5.5%	487,228,712	5.5%	496,126,486	5.5%	557,018,463	5.4%
Motor vehicle dealers.....	101,675,806	1.2%	94,278,625	1.1%	100,928,845	1.1%	99,892,481	1.1%	109,841,185	1.1%
††Airplanes, boats - 3% rate.....	9,939,334	0.1%	10,917,669	0.1%	12,062,345	0.1%	12,918,385	0.1%	15,958,366	0.2%
††[Aircraft: 4.75% general State rate eff 10-1-15]; aircraft primarily included in Unclassified group										
Manufactured home (mobile home) dealers.....	2,948,437	0.0%	3,224,149	0.0%	3,451,851	0.0%	3,500,635	0.0%	4,079,606	0.0%
†Manufactured home (mobile home)..... [4.75% general State rate eff 1-1-14]	5,290,615	0.1%	5,637,813	0.1%	7,130,764	0.1%	8,352,066	0.1%	9,662,342	0.1%
†Modular home - [4.75% general State rate eff 1-1-14]	4,780,002	0.1%	5,033,343	0.1%	4,569,433	0.1%	4,717,238	0.1%	4,923,533	0.0%
Other automotive.....	328,241,350	3.9%	337,768,279	4.0%	359,085,474	4.0%	366,745,680	4.1%	412,553,430	4.0%
Food.....	1,298,518,552	15.5%	1,352,930,781	16.2%	1,432,454,493	16.0%	1,397,727,954	15.5%	1,459,851,218	14.3%
Furniture.....	228,039,705	2.7%	234,487,338	2.8%	247,315,497	2.8%	240,944,566	2.7%	274,490,630	2.7%
General merchandise.....	1,818,440,582	21.7%	1,855,176,830	22.2%	1,997,696,076	22.4%	2,171,446,289	24.1%	2,684,321,754	26.2%
Lumber and building material.....	734,156,654	8.8%	785,299,570	9.4%	874,864,323	9.8%	906,241,527	10.0%	1,067,419,938	10.4%
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]	1,364,921,626	16.3%	1,372,341,214	16.4%	1,390,219,539	15.6%	1,337,166,997	14.8%	1,357,608,843	13.3%
Unclassified..... ††[Aircraft: 4.75% general State rate eff 10-1-15]	1,828,703,716	21.9%	1,960,403,166	23.4%	2,130,803,114	23.9%	2,127,571,784	23.6%	2,424,098,448	23.7%
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]	76,395,796	0.9%	78,478,830	0.9%	84,437,685	0.9%	74,239,400	0.8%	68,992,963	0.7%
<b>Total sales and use tax collections</b>	<b>8,071,402,030</b>	<b>100.0%</b>	<b>8,367,505,943</b>	<b>100.0%</b>	<b>8,931,811,911</b>	<b>100.0%</b>	<b>9,019,490,953</b>	<b>100.0%</b>	<b>10,228,656,334</b>	<b>100.0%</b>

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

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

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

**Business classifications**

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

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

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

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

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

TABLE 32. - Continued

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 2006-07

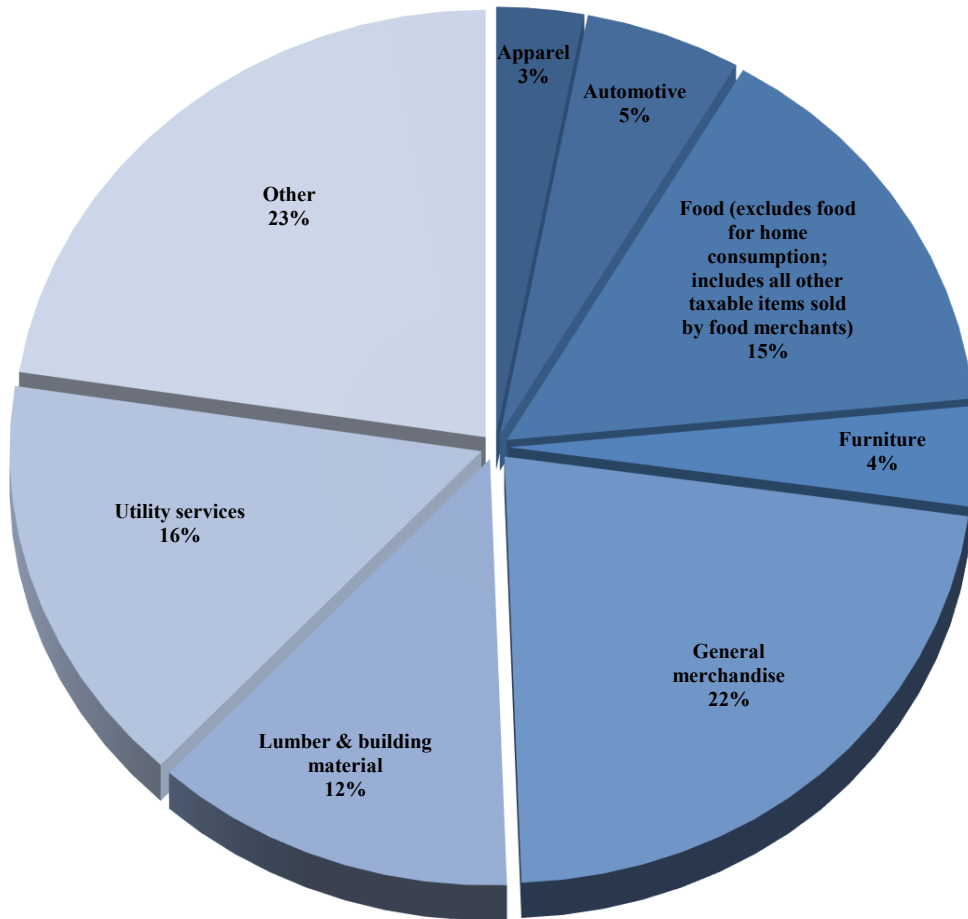
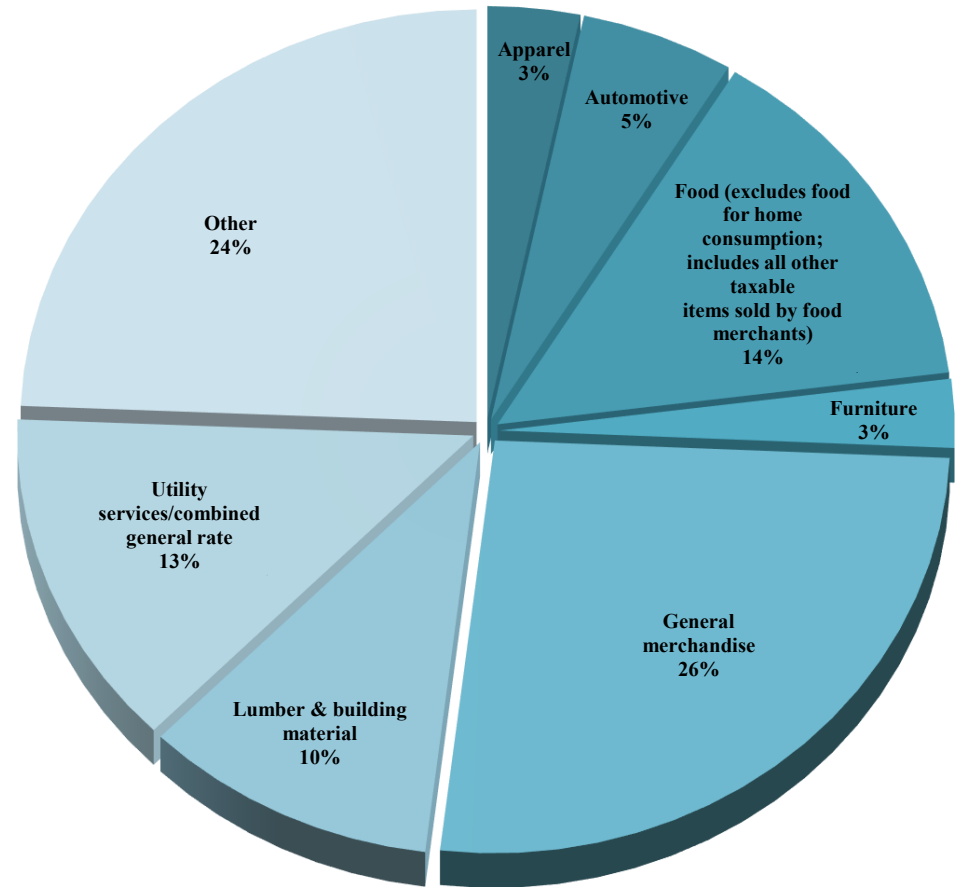


Figure 32.2 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2020-21



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]
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
2020-21.....	2,959,491	1,373,266	4,332,756	304,593,274	147,718,884	452,312,157	134,885,522	83,693,199	218,578,721	84,843,057	37,122,023	121,965,080	527,281,343	269,907,372	797,188,714

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):

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	2020-21	2,201,062
2013-14	3,716,166		

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 accounts undergoing financial activity update during the designated fiscal year and reflect actual payments to taxpayers (amounts 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]	
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
2020-21.....	78,447,938	95,523,544	19,211,765	13,277,966	1,319,707	10,797,801	25,395,474	218,578,721

Historical notes:

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. 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.

†includes The University of North Carolina Health Care System related refunds

Refunds reflect accounts undergoing financial activity update during the designated fiscal year and reflect actual payments to taxpayers (amounts 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 2006-07					Fiscal year 2007-08					Fiscal year 2008-09					Fiscal year 2009-10					Fiscal year 2010-11				
	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	5,574	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	4,963	55.9%	3,827,904	0.9%	771
\$2,001 - \$4,000	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	1,365	15.4%	3,862,803	0.9%	2,830
\$4,001 - \$6,000	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	637	7.2%	3,103,894	0.7%	4,873
\$6,001 - \$8,000	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	348	3.9%	2,399,942	0.6%	6,896
\$8,001 - \$10,000	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	221	2.5%	1,966,639	0.5%	8,899
\$10,001 - \$50,000	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	928	10.5%	19,468,534	4.6%	20,979
\$50,001 - \$100,000	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	162	1.8%	11,487,919	2.7%	70,913
\$100,001 - \$500,000	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	174	2.0%	35,094,463	8.2%	201,692
\$500,001 - \$1,000,000	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	26	0.3%	17,682,621	4.1%	680,101
\$1,000,001 or more	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	50	0.6%	327,869,939	76.8%	6,557,399
<b>Total</b>	<b>9,251</b>	<b>100.0%</b>	<b>319,755,516</b>	<b>100.0%</b>	<b>34,564</b>	<b>9,184</b>	<b>100.0%</b>	<b>292,514,392</b>	<b>100.0%</b>	<b>31,850</b>	<b>9,321</b>	<b>100.0%</b>	<b>333,857,768</b>	<b>100.0%</b>	<b>35,818</b>	<b>8,783</b>	<b>100.0%</b>	<b>251,357,831</b>	<b>100.0%</b>	<b>28,619</b>	<b>8,874</b>	<b>100.0%</b>	<b>426,764,659</b>	<b>100.0%</b>	<b>48,092</b>

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2011-12					Fiscal year 2012-13					Fiscal year 2013-14					Fiscal year 2014-15					Fiscal year 2015-16				
	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	4,873	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	4,383	54.4%	3,446,394	1.0%	786
\$2,001 - \$4,000	1,329	15.7%	3,780,182	1.3%	2,844	1,376	16.0%	3,780,208	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	1,261	15.7%	3,608,419	1.0%	2,862
\$4,001 - \$6,000	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	613	7.6%	2,983,477	0.9%	4,867
\$6,001 - \$8,000	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	335	4.2%	2,313,710	0.7%	6,907
\$8,001 - \$10,000	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	226	2.8%	2,018,805	0.6%	8,933
\$10,001 - \$50,000	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	862	10.7%	17,961,130	5.1%	20,837
\$50,001 - \$100,000	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	150	1.9%	10,471,782	3.0%	69,812
\$100,001 - \$500,000	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	154	1.9%	30,169,531	8.6%	195,906
\$500,001 - \$1,000,000	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	28	0.3%	19,373,720	5.5%	691,919
\$1,000,001 or more	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	38	0.5%	257,449,379	73.6%	6,774,984
<b>Total</b>	<b>8,460</b>	<b>100.0%</b>	<b>295,476,088</b>	<b>100.0%</b>	<b>34,926</b>	<b>8,581</b>	<b>100.0%</b>	<b>325,674,019</b>	<b>100.0%</b>	<b>37,953</b>	<b>8,399</b>	<b>100.0%</b>	<b>398,147,619</b>	<b>100.0%</b>	<b>47,404</b>	<b>8,062</b>	<b>100.0%</b>	<b>314,571,469</b>	<b>100.0%</b>	<b>39,019</b>	<b>8,050</b>	<b>100.0%</b>	<b>349,796,348</b>	<b>100.0%</b>	<b>43,453</b>

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2016-17					Fiscal year 2017-18					Fiscal year 2018-19					Fiscal year 2019-20					Fiscal year 2020-21				
	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	4,167	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	3,652	48.0%	2,835,571	0.6%	776
\$2,001 - \$4,000	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	1,227	16.1%	3,515,060	0.8%	2,865
\$4,001 - \$6,000	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	620	8.1%	3,042,497	0.7%	4,907
\$6,001 - \$8,000	357	4.5%	2,467,022	0.7%	6,910	390	5.0%	2,467,022	0.7%	6,973	419	5.2%	2,903,393	0.6%	6,929	426	5.4%	2,951,644	0.7%	6,929	375	4.9%	2,598,972	0.6%	6,931
\$8,001 - \$10,000	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	273	3.6%	2,444,146	0.5%	8,953
\$10,001 - \$50,000	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	1,075	14.1%	22,391,032	5.0%	20,829
\$50,001 - \$100,000	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	170	2.2%	12,145,522	2.7%	71,444
\$100,001 - \$500,000	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	147	1.9%	29,573,642	6.5%	201,181
\$500,001 - \$1,000,000	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%	19,250,123	4.4%	712,968	23	0.3%	1		

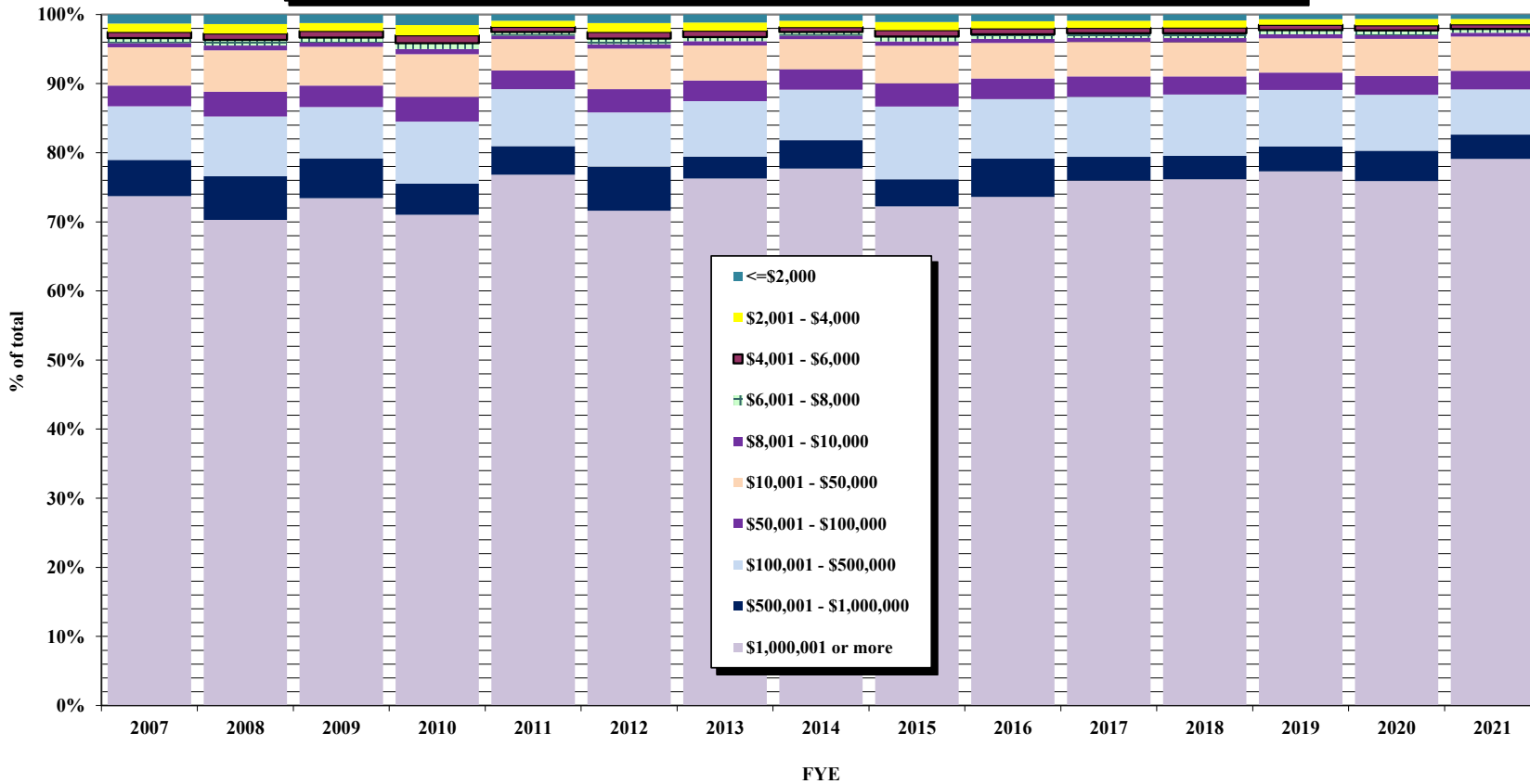


The following nonprofit entities are allowed a refund under § 105-164.14(b):

- 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

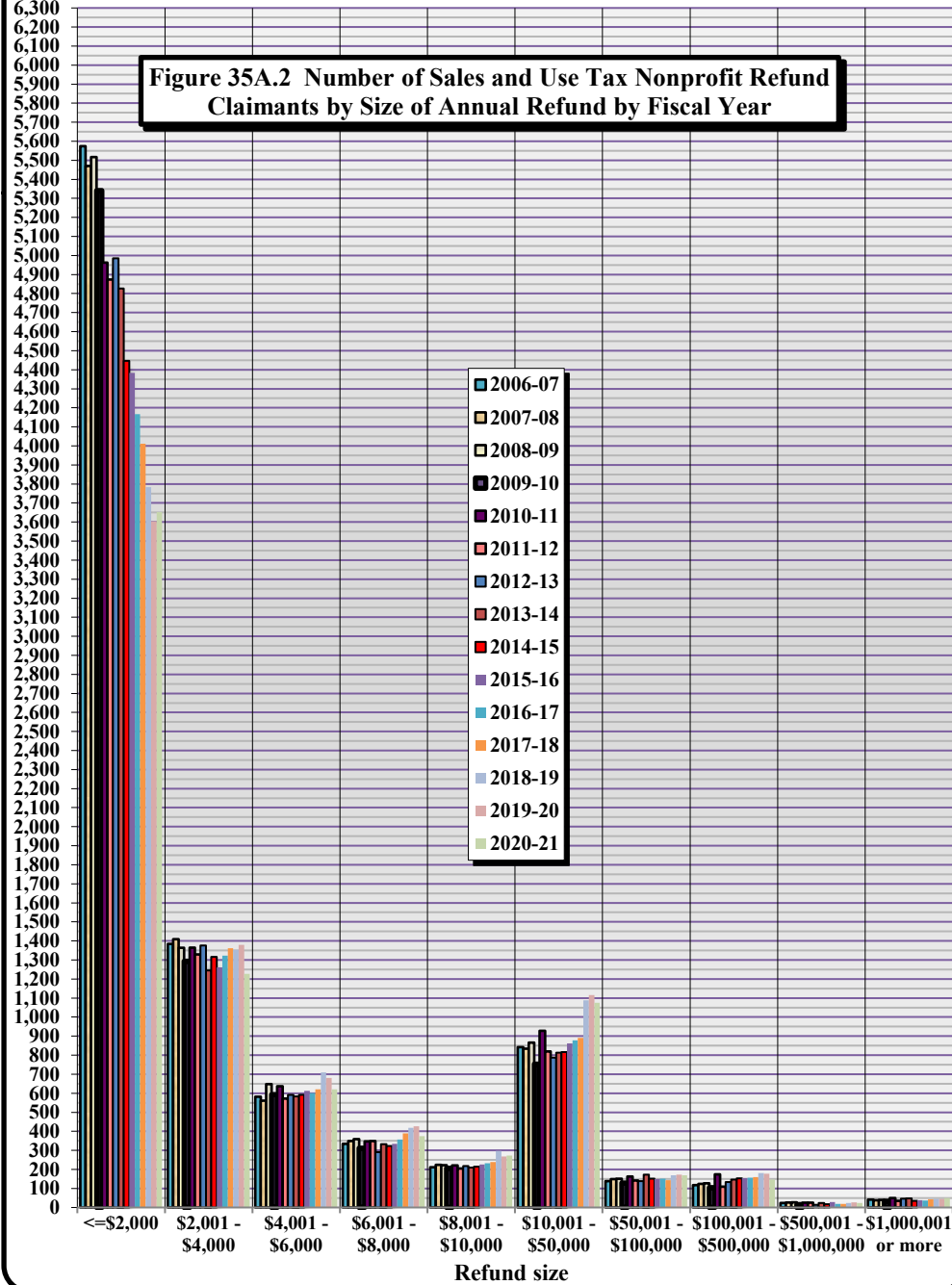


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2020-21

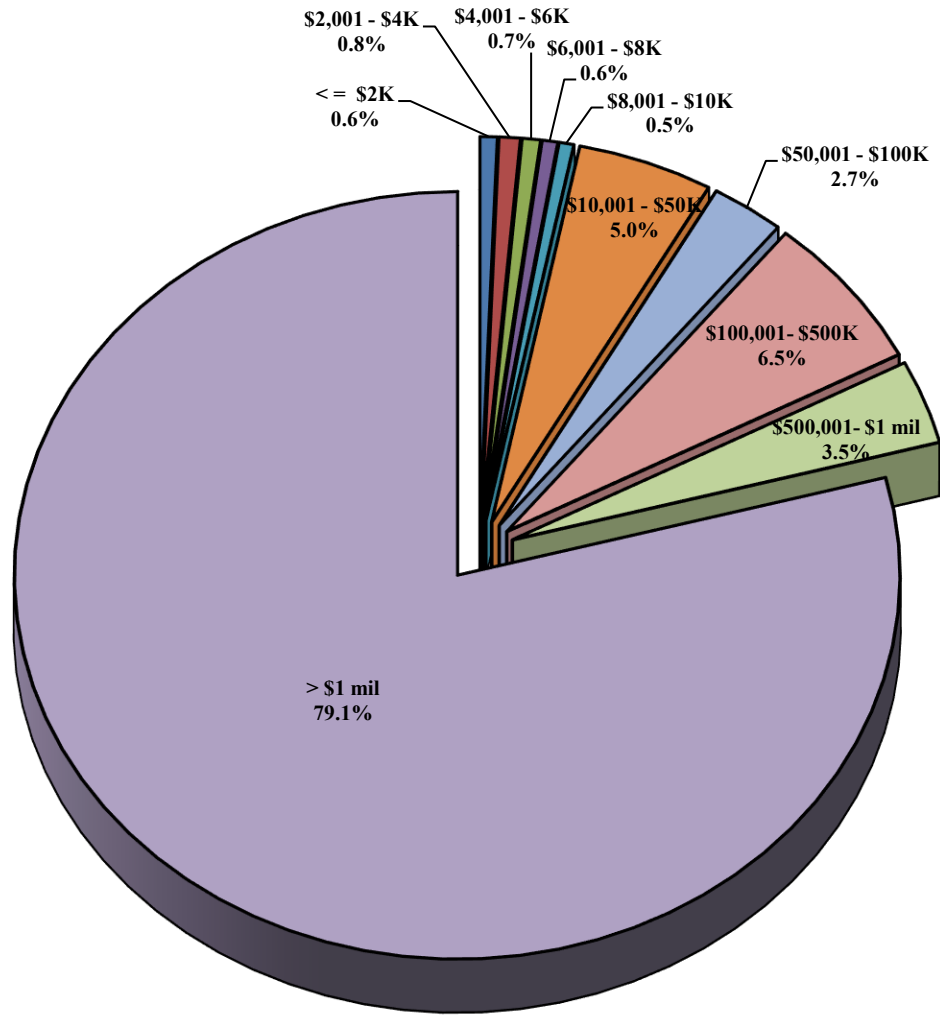


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

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

Nonprofit Entity Type	Fiscal year 2006-07				Fiscal year 2007-08				Fiscal year 2008-09				Fiscal year 2009-10				Fiscal year 2010-11			
	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	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%	93	37.2%	309,194,643	81.2%
Educational institutions:																				
Collegiate institutions	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%	33	13.2%	41,731,906	11.0%
Elementary, secondary institutions	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%	15	6.0%	3,009,623	0.8%
Churches and other religious institutions	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%	26	10.4%	4,446,191	1.2%
Charitable and other institutions	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%	56	22.4%	15,526,401	4.1%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	27	10.8%	6,738,258	1.8%
<b>Total</b>	<b>184</b>	<b>100.0%</b>	<b>277,333,168</b>	<b>100.0%</b>	<b>188</b>	<b>100.0%</b>	<b>249,324,176</b>	<b>100.0%</b>	<b>194</b>	<b>100.0%</b>	<b>289,205,437</b>	<b>100.0%</b>	<b>154</b>	<b>100.0%</b>	<b>212,369,400</b>	<b>100.0%</b>	<b>250</b>	<b>100.0%</b>	<b>380,647,023</b>	<b>100.0%</b>

Nonprofit Entity Type	Fiscal year 2011-12				Fiscal year 2012-13				Fiscal year 2013-14				Fiscal year 2014-15				Fiscal year 2015-16			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	73	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%	75	34.1%	240,831,871	78.4%
Educational institutions:																				
Collegiate institutions	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%	36	16.4%	42,303,844	13.8%
Elementary, secondary institutions	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%	19	8.6%	3,111,354	1.0%
Churches and other religious institutions	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%	22	10.1%	4,288,508	1.2%	19	9.3%	3,442,025	1.3%	20	9.1%	3,524,851	1.1%
Charitable and other institutions	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%	43	19.5%	11,094,052	3.6%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	27	12.3%	6,126,659	2.0%
<b>Total</b>	<b>171</b>	<b>100.0%</b>	<b>253,636,484</b>	<b>100.0%</b>	<b>193</b>	<b>100.0%</b>	<b>284,784,197</b>	<b>100.0%</b>	<b>217</b>	<b>100.0%</b>	<b>354,842,131</b>	<b>100.0%</b>	<b>205</b>	<b>100.0%</b>	<b>272,641,014</b>	<b>100.0%</b>	<b>220</b>	<b>100.0%</b>	<b>306,992,630</b>	<b>100.0%</b>

Nonprofit Entity Type	Fiscal year 2016-17				Fiscal year 2017-18				Fiscal year 2018-19				Fiscal year 2019-20				Fiscal year 2020-21			
	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	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%	72	32.9%	323,103,187	80.1%
Educational institutions:																				
Collegiate institutions	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%	26	11.9%	39,751,955	9.9%
Elementary, secondary institutions	22	10.4%	3,816,994	1.2%	23	10.4%	4,362,189	1.3%	24	9.7%	5,855,418	1.4%	32	12.9%	6,520,559	1.7%	21	9.6%	4,268,189	1.1%
Churches and other religious institutions	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%	19	8.7%	4,426,805	1.1%
Charitable and other institutions	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%	52	23.7%	20,612,313	5.1%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	29	13.2%	11,176,908	2.8%
<b>Total</b>	<b>211</b>	<b>100.0%</b>	<b>323,003,176</b>	<b>100.0%</b>	<b>221</b>	<b>100.0%</b>	<b>330,331,955</b>	<b>100.0%</b>	<b>247</b>	<b>100.0%</b>	<b>415,272,713</b>	<b>100.0%</b>	<b>249</b>	<b>100.0%</b>	<b>387,030,314</b>	<b>100.0%</b>	<b>219</b>	<b>100.0%</b>	<b>403,339,358</b>	<b>100.0%</b>

Refunds reflect accounts undergoing financial activity update during the designated fiscal year and reflect actual payments to taxpayers (amounts exclude any approved 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].

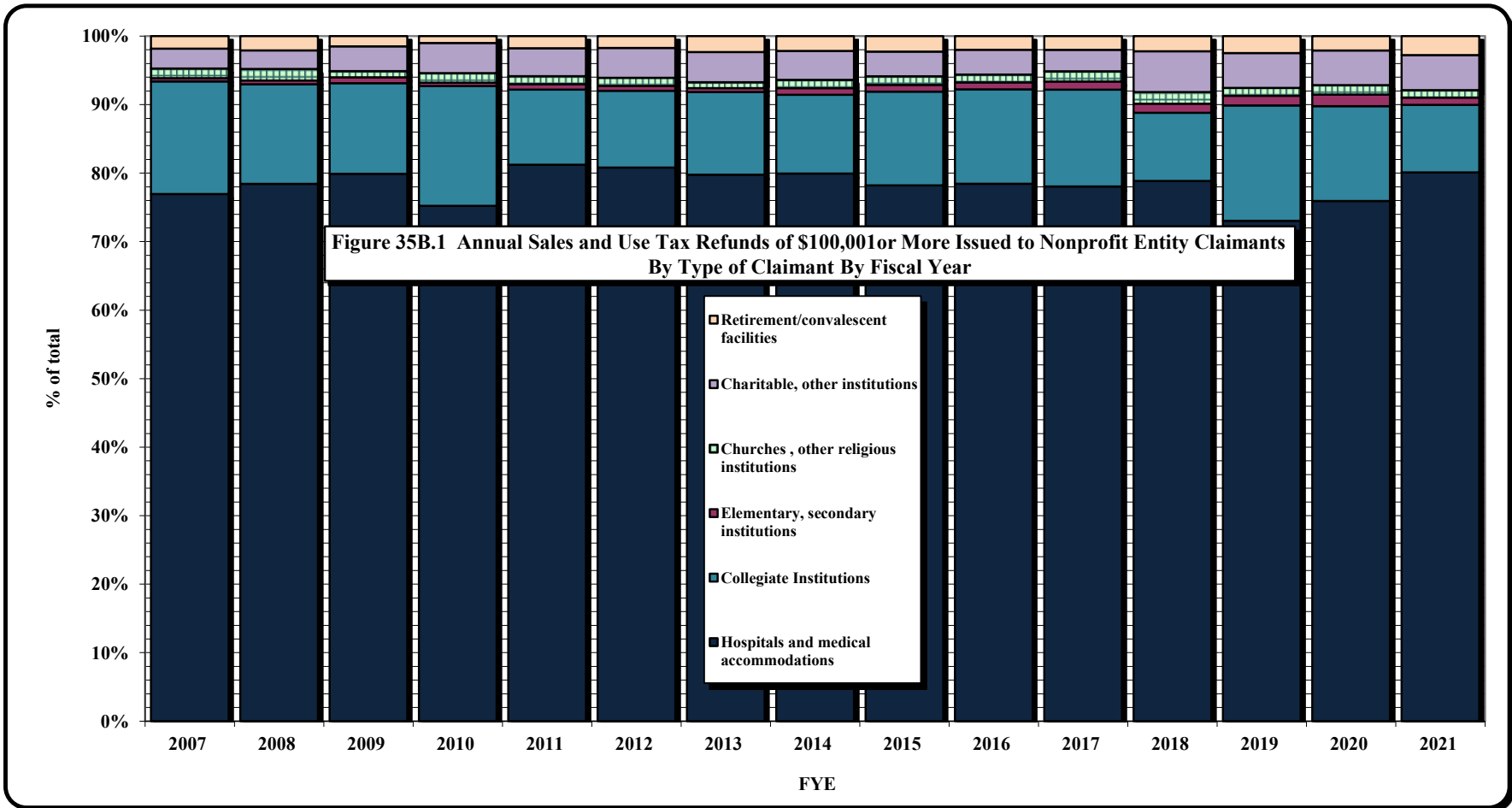
SL 2013-316, s. 3.4.(b) provides that the aggregate annual refund of State sales and use tax allowed an entity under this subsection for the State's fiscal year may not exceed \$31,700,000 and that the aggregate annual refund of local sales and use tax allowed an entity under this subsection for the 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.
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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**

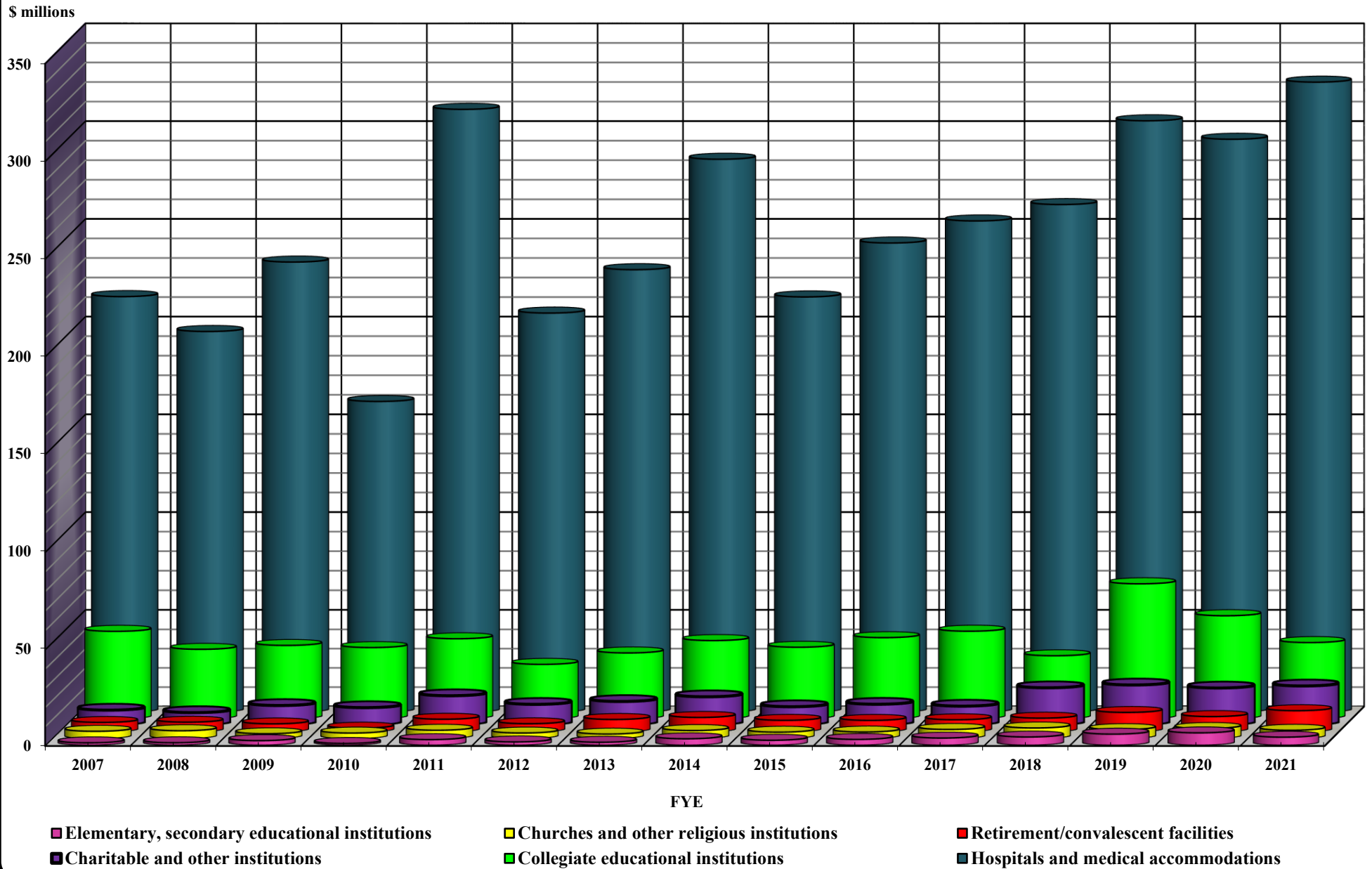


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[§ 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.]

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; this action effectively resulted in a shifting of the receipt of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.

County	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	2020-2021
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance.....	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	149,480,911
Alexander.....	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	14,308,365
Alleghany.....	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	5,486,500
Anson.....	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	8,967,498
Ashe.....	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	17,876,731
Avery.....	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	20,754,561
Beaufort.....	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	29,709,982
Bertie.....	1,620,475	1,572,678	1,628,483	3,130,749	3,250,433	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	5,586,054
Bladen.....	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	12,987,662
Brunswick.....	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	121,624,135
Buncombe.....	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	293,808,116
Burke.....	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	46,385,663
Cabarrus.....	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	207,462,602
Caldwell.....	18,866,701	19,010,237	19,343,683	23,232,995	25,766,702	23,455,504	22,348,659	23,547,909	26,680,753	27,253,250	27,105,754	27,816,218	30,301,015	31,969,726	38,637,151
Camden.....	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	3,944,294
Carteret.....	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	76,233,543
Caswell.....	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	4,743,220
Catawba.....	80,665,656	78,299,634	72,811,513	88,351,941	98,533,897	85,176,034	82,998,286	85,866,680	93,175,390	100,524,175	109,918,094	112,502,474	117,295,804	118,163,725	136,919,010
Chatham.....	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	44,834,184
Cherokee.....	12,738,293	10,951,943	10,748,314	11,325,000	12,403,493	10,622,840	10,294,061	10,522,166	11,532,807	12,409,144	13,874,849	14,866,529	16,043,001	16,712,837	21,213,489
Chowan.....	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	7,973,418
Clay.....	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	6,101,131
Cleveland.....	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	57,133,393
Columbus.....	13,909,232	13,144,705	13,535,574	16,154,807	17,837,238	15,806,065	16,058,966	16,224,667	16,929,125	18,620,911	19,458,156	20,286,988	20,420,551	24,787,389	31,800,000
Craven.....	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	69,536,813
Cumberland.....	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	249,435,628
Currituck.....	10,042,129	9,910,026	9,908,895	15,813,782	19,180,390	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	35,981,018
Dare.....	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	97,843,107
Davidson.....	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	87,338,192
Davie.....	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	22,946,859
Duplin.....	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	25,177,042
Durham.....	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	410,220,031
Edgecombe.....	12,205,126	12,414,798	12,798,331	14,806,990	17,170,224	15,675,310	14,113,322	15,183,082	15,284,080	15,640,276	16,804,379	17,039,765	20,514,846	30,714,140	29,216,646
Forsyth.....	183,934,999	180,708,232	169,183,612	198,912,776	226,207,719	200,483,665	195,551,288	199,500,835	217,182,155	234,532,904	255,416,903	255,997,375	273,667,233	272,926,310	332,152,488
Franklin.....	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	31,180,080
Gaston.....	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	150,043,336
Gates.....	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	2,746,332
Graham.....	1,895,611	1,847,337	1,700,467	2,235,352	2,503,881	2,369,748	2,501,629	2,441,464	2,471,669	2,724,302	3,302,190	3,277,814	3,461,054	3,916,972	5,002,428
Granville.....	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	17,899,653	19,255,567	22,784,983
Greene.....	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	4,938,845
Guilford.....	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	416,143,275
Halifax.....	15,491,974	14,269,833	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	29,406,957
Harnett.....	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	46,144,871	50,501,992	62,986,958
Haywood.....	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	48,046,278
Henderson.....	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	78,722,618
Hertford.....	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	12,612,335
Hoke.....	3,177,790	2,989,878	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503	7,965,135	7,986,918	8,382,562	9,006,758	10,166,210	10,342,297	11,612,794	15,570,542
Hyde.....	1,928,231	2,127,210	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973	2,600,518	2,777,809	2,828,831	2,911,602	2,898,857	3,153,205	2,947,753	3,854,630
Iredell.....	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	155,643,074
Jackson.....	14,798,582	14,210,280	13,605,381	17,040,247	18,411,366										

TABLE 36A. - Continued

County	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]	2020-2021 [S]
Johnston.....	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	118,433,755
Jones.....	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	3,127,750
Lee.....	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	50,381,167
Lenoir.....	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941	22,981,715	22,945,276	24,103,856	25,727,799	26,748,705	28,774,914	29,099,416	33,221,564
Lincoln.....	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290	27,873,756	30,204,850	35,299,469	37,076,565	43,378,801	48,168,301	59,826,276
Macon.....	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	34,498,708
Madison.....	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	9,147,713
Martin.....	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	12,187,967
McDowell.....	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	23,851,203
Mecklenburg....	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	1,242,964,979
Mitchell.....	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	8,246,504
Montgomery....	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	12,527,339
Moore.....	36,079,101	34,191,686	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	87,143,439
Nash.....	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	62,166,022
New Hanover....	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	273,361,638
Northampton....	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	6,872,881
Onslow.....	54,114,463	52,534,388	57,345,342	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239	89,392,491	89,864,358	94,385,519	97,357,284	113,388,467	115,430,613	140,924,693
Orange.....	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	102,373,664
Pamlico.....	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	6,035,915
Pasquotank.....	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638	19,293,923	21,571,602	22,739,496	22,680,453	25,108,763	26,825,029	32,151,703
Perdew.....	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	19,248,652	21,703,430	23,249,669	26,384,685	27,785,427	35,820,697
Penquimans.....	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	4,658,922
Person.....	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	20,260,876
Pitt.....	64,532,706	63,749,627	61,800,087	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892	96,301,772	102,218,549	110,989,308	112,320,959	117,124,876	121,606,637	139,582,863
Polk.....	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898	5,467,504	5,854,214	6,380,258	7,027,755	8,657,009	7,632,200	10,154,246
Randolph.....	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771	41,852,277	44,486,452	49,654,911	54,553,617	55,435,317	58,864,206	61,273,053	72,937,256
Richmond.....	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	23,931,309
Robeson.....	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	65,805,969
Rockingham....	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019	26,725,724	28,658,775	29,719,054	31,906,656	31,854,619	35,515,911	37,235,603	45,225,318
Rowan.....	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	81,762,789
Rutherford.....	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	38,746,418
Sampson.....	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	29,104,521
Scotland.....	10,977,329	10,408,995	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864	11,428,770	12,006,773	12,728,664	14,098,539	15,231,951	15,381,416	15,245,896	19,012,308
Stanly.....	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	42,043,365
Stokes.....	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	16,244,044
Surry.....	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	54,508,014
Swain.....	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,036,337	5,907,419	6,577,621	6,859,902	6,894,685	7,740,581	10,317,073
Transylvania....	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	23,912,634
Tyrrell.....	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	1,429,226
Union.....	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910	76,783,520	85,782,924	96,256,708	98,555,550	104,503,407	110,921,357	136,754,761
Vance.....	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	31,599,381
Wake.....	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	1,079,181,111
Warren.....	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	6,284,267
Washington....	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	4,864,276
Watauga.....	29,371,929	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	54,986,948
Wayne.....	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	73,154,803
Wilkes.....	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	40,129,950
Wilson.....	32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686	37,875,620	39,630,770	43,454,591	48,317,740	47,088,020	50,121,098	54,872,383	57,879,905
Yadkin.....	6,981,837	6,971,526	7,171,828	8,852,973	9,204,021	7,754,306	7,839,261	8,148,499	8,869,225	9,441,384	10,276,851	10,202,123	10,818,935	11,737,867	14,017,763
Yancey.....	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	9,105,059
Unallocated.....	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	419,389,772	444,969,446
Statewide totals	4,600,442,67														

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).

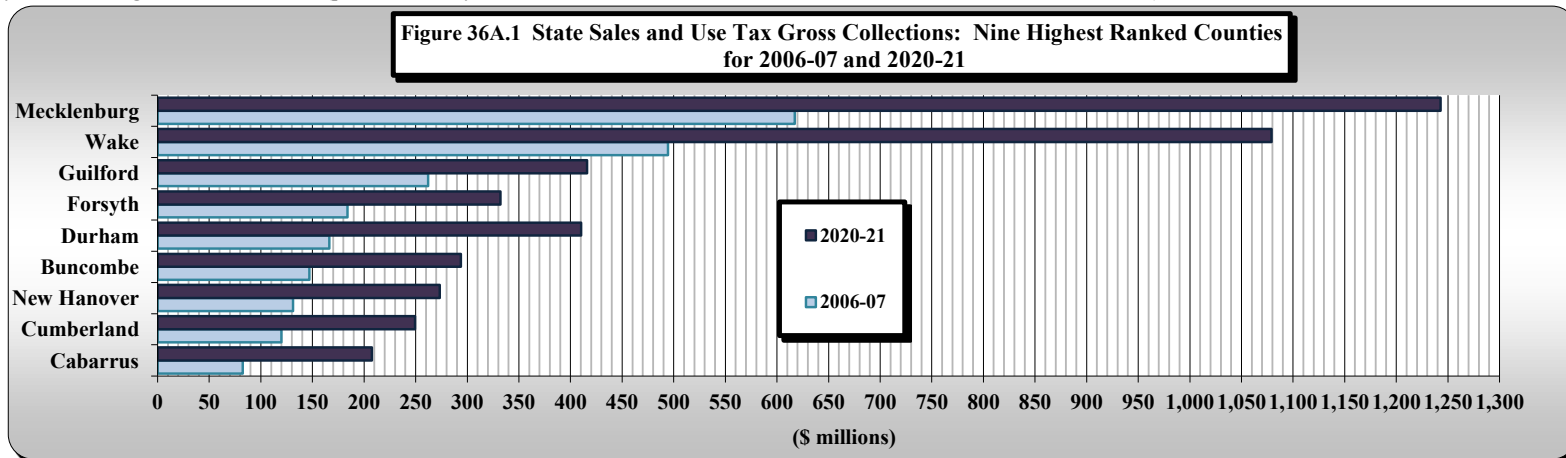




TABLE 36B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	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	21/20
Alamance.....	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%	21.3%
Alexander.....	-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%	27.1%
Alleghany.....	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%	25.7%
Anson.....	-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%	17.4%
Ashe.....	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%	20.9%
Avery.....	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%	32.9%
Beaufort.....	-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%	17.7%
Bertie.....	-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%	27.8%
Bladen.....	-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%	22.5%
Brunswick.....	-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%	27.5%
Buncombe.....	-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%	12.2%
Burke.....	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%	23.0%
Cabarrus.....	-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%	20.2%
Caldwell.....	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%	20.9%
Camden.....	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%	27.9%
Carteret.....	-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%	20.5%
Caswell.....	-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%	29.1%
Catawba.....	-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%	15.9%
Chatham.....	-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%	28.4%
Cherokee.....	-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%	26.9%
Chowan.....	-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%	19.8%
Clay.....	-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%	31.2%
Cleveland.....	-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%	20.5%
Columbus.....	-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%	21.4%
Craven.....	-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%	16.0%
Cumberland.....	-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%	20.9%
Currituck.....	-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%	33.0%
Dare.....	-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%	31.7%
Davidson.....	-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%	18.5%
Davie.....	-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%	20.3%
Duplin.....	-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%	17.4%
Durham.....	-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%	10.3%
Edgecombe.....	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%	-4.9%
Forsyth.....	-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%	21.7%
Franklin.....	-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%	31.0%
Gaston.....	-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%	19.6%
Gates.....	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%	31.8%
Graham.....	-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%	27.7%
Granville.....	-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%	18.3%
Greene.....	-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%	20.5%
Guilford.....	-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%	11.7%
Halifax.....	-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%	17.3%
Harnett.....	-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%	24.7%
Haywood.....	-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%	22.4%
Henderson.....	-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%	19.5%
Hertford.....	-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%	9.5%
Hoke.....	-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%	34.1%
Hyde.....	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%	30.8%
Iredell.....	-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%	20.4%
Jackson.....	-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%	25.5%

TABLE 36B. -Continued

County	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	21/20
Johnston.....	-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%	19.1%
Jones.....	-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%	24.0%
Lee.....	-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%	22.7%
Lenoir.....	-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%	14.2%
Lincoln.....	-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%	24.2%
Macon.....	-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%	26.6%
Madison.....	-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%	41.4%
Martin.....	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%	20.2%
McDowell.....	-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%	18.3%
Mecklenburg.....	-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%	9.9%
Mitchell.....	-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%	15.6%
Montgomery.....	-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%	17.6%
Moore.....	-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%	22.8%
Nash.....	-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%	17.7%
New Hanover.....	-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%	14.2%
Northampton.....	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%	28.0%
Onslow.....	-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%	22.1%
Orange.....	-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%	9.7%
Pamlico.....	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%	23.5%
Pasquotank.....	-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%	19.9%
Pender.....	-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%	28.9%
Perquimans.....	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%	28.1%
Person.....	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%	19.5%
Pitt.....	-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%	14.8%
Polk.....	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%	33.0%
Randolph.....	-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%	19.0%
Richmond.....	-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%	21.7%
Robeson.....	-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%	21.6%
Rockingham.....	-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%	21.5%
Rowan.....	-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%	15.0%
Rutherford.....	-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%	21.4%
Sampson.....	-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%	17.3%
Scotland.....	-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%	24.7%
Stanly.....	-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%	21.1%
Stokes.....	-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%	20.3%
Surry.....	-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%	16.4%
Swain.....	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%	33.3%
Transylvania.....	-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%	26.2%
Tyrrell.....	-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%	28.7%
Union.....	-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%	23.3%
Vance.....	-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%	42.8%
Wake.....	-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%	12.5%
Warren.....	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%	38.6%
Washington.....	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%	17.2%
Watauga.....	-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%	20.4%
Wayne.....	-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%	14.3%
Wilkes.....	-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%	11.4%
Wilson.....	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%	5.5%
Yadkin.....	-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%	19.4%
Yancey.....	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%	28.8%
Unallocated.....	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%	6.1%
Statewide totals.....	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%	15.7%
Utility services.....	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%	1.5%
8% hwy use tax.....	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%	-7.1%
Totals.....	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%	13.4%

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; this action effectively resulted in a shifting of the receipt of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.

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.]

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; this action effectively resulted in a shifting of the receipt of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.

County	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]	2020-2021 [S]
Alamance.....	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	3,141,095,928
Alexander.....	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	300,048,333
Alleghany.....	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	114,913,663
Anson.....	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	188,315,254
Ashe.....	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	375,191,398
Avery.....	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	433,534,873
Beaufort.....	348,375,928	369,122,801	352,590,504	367,511,894	370,216,394	370,027,199	382,584,652	374,004,970	432,679,562	433,465,897	450,815,614	464,677,522	526,084,074	533,214,794	630,117,101
Bertie.....	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	116,898,101
Bladen.....	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	273,612,397
Brunswick.....	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	2,560,179,661
Buncombe.....	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	6,160,933,639
Burke.....	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	975,662,856
Cabarrus.....	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	4,360,483,763
Caldwell.....	430,606,255	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	813,133,366
Camden.....	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	82,348,691
Carteret.....	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	1,607,495,381
Caswell.....	31,160,923	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	99,352,717
Catawba.....	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	2,886,237,016
Chatham.....	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	941,568,821
Cherokee.....	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	444,475,781
Chowan.....	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	167,363,171
Clay.....	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	128,013,239
Cleveland.....	645,727,594	646,936,707	650,672,398	586,748,928	496,266,537	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	1,197,429,055
Columbus.....	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	520,415,828
Craven.....	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	1,459,681,770
Cumberland.....	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	5,238,219,221
Currituck.....	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	755,108,500
Dare.....	1,192,336,774	1,187,337,919	1,170,561,923	1,099,288,494	1,099,528,494	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	2,055,154,840
Davidson.....	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	1,837,340,601
Davie.....	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	481,387,210
Duplin.....	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	528,143,449
Durham.....	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	8,612,784,253
Edgecombe.....	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	613,148,914
Forsyth.....	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	6,968,752,208
Franklin.....	313,513,495	289,280,601	258,538,015	235,419,539	240,853,230	265,002,487	274,328,495	289,029,080	322,197,615	356,048,044	393,797,356	414,668,640	449,000,971	499,130,570	655,172,268
Gaston.....	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	3,151,519,745
Gates.....	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	57,610,618
Graham.....	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	104,735,008
Granville.....	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	477,397,293
Greene.....	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	103,399,163
Guilford.....	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	8,744,857,835
Halifax.....	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	492,763,309	515,454,494	577,953,136	562,737,893	617,228,301
Harnett.....	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	1,322,727,296
Haywood.....	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	728,626,256	777,989,997	822,146,902	1,007,773,115
Henderson.....	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	1,205,555,595	1,262,475,253	1,341,617,974	1,380,	

TABLE 37A. -Continued

County	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	2020-2021
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston.....	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	2,491,458,161
Jones.....	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	65,585,287
Lee.....	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	1,072,243,126
Lenoir.....	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	696,185,920
Lincoln.....	466,573,073	466,138,732	439,194,737	446,132,046	451,111,944	474,170,558	481,712,707	523,188,136	586,401,157	634,594,224	741,499,718	779,503,604	911,636,932	1,012,853,827	1,259,403,941
Macon.....	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	723,867,477
Madison.....	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	190,197,071
Martin.....	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	254,926,190
McDowell.....	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	499,465,778
Mecklenburg.....	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	26,097,009,350
Mitchell.....	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	173,092,610
Montgomery.....	125,733,950	112,835,132	105,085,544	120,849,694	118,701,312	124,455,334	133,776,188	137,447,501	150,120,109	162,476,299	169,206,245	191,642,419	216,018,449	223,224,619	262,577,176
Moore.....	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	1,828,652,773
Nash.....	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	1,304,927,895
New Hanover.....	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	5,746,625,707
Northampton.....	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	144,108,986
Onslow.....	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	2,958,883,309
Orange.....	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	2,149,246,638
Pamlico.....	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	126,748,112
Pasquotank.....	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	674,842,600
Pender.....	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	752,628,521
Perquimans.....	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	98,563,743
Person.....	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	426,965,433
Pitt.....	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	2,929,521,574
Polk.....	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	212,404,689
Randolph.....	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	1,529,220,120
Richmond.....	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	502,438,044
Robeson.....	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	1,382,411,700
Rockingham.....	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	780,823,080	949,450,485
Rowan.....	769,912,511	776,412,362	739,262,679	820,836,291	920,565,043	975,239,011	941,331,657	1,002,346,581	1,100,048,946	1,166,662,819	1,283,409,334	1,298,728,129	1,464,293,243	1,492,454,595	1,716,383,669
Rutherford.....	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	812,150,872
Sampson.....	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	610,213,503
Scotland.....	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	399,369,885
Stanly.....	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	884,421,230
Stokes.....	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	340,215,136
Surry.....	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	1,144,299,997
Swain.....	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	215,698,038
Transylvania.....	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	502,322,418
Tyrrell.....	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	29,830,610
Union.....	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	2,869,555,497
Vance.....	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	669,783,445
Wake.....	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	22,643,614,157
Warren.....	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	132,344,206
Washington.....	48,016,024	49,628,004	53,622,428	64,628,577	70,073,664	71,404,074	69,225,957	71,646,309	72,006,042	72,803,309	122,557,741	103,229,253	86,188,944	86,922,215	101,778,063
Watauga.....	665,012,583	670,742,733	613,875,789	606,519,777	611,846,387	629,686,939	633,572,655	682,189,368	725,223,019	774,529,812	850,798,900	871,741,338	924,948,419	957,997,993	1,153,556,979
Wayne.....	988,941,515	957,052,672	956,525,116	857,517,872	902,226,600	1,020,586,270	976,874,673	977,187,991	1,049,446,644	1,099,388,616	1,168,988,412	1,173,773,388	1,272,207,698	1,343,525,440	1,537,224,839
Wilkes.....	427,145,685	418,517,254	378,916,187	414,520,173	43										

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.)

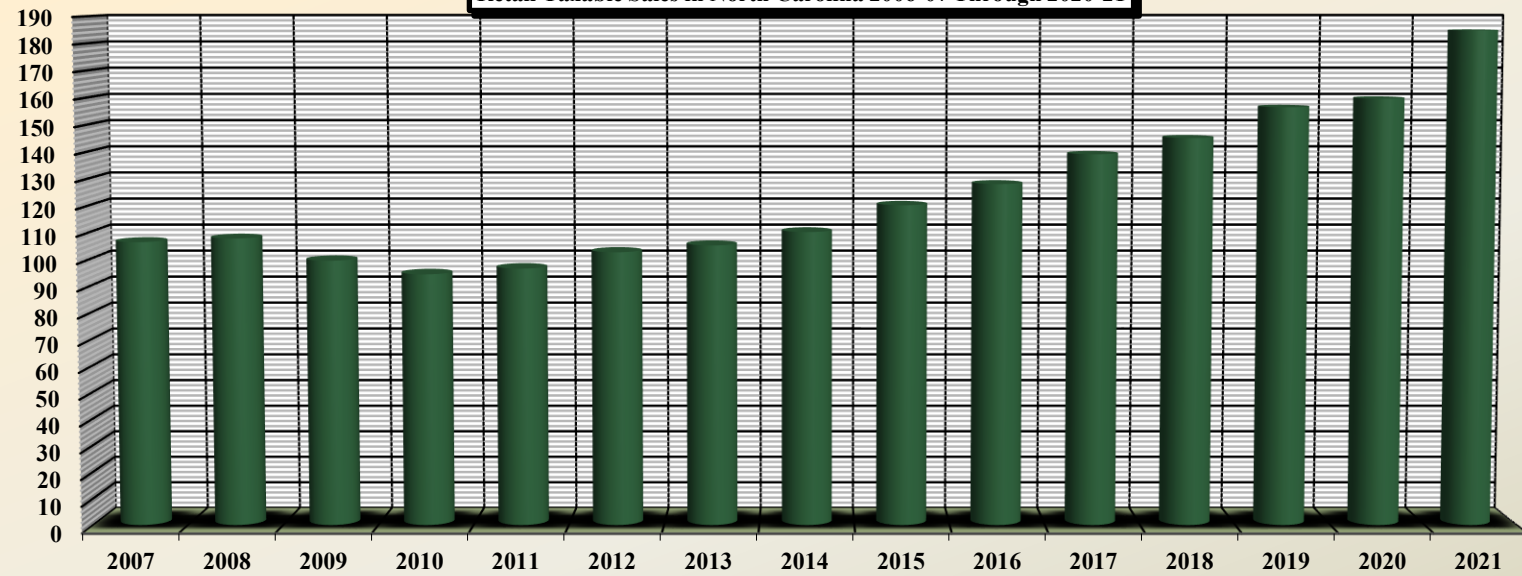
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

**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).

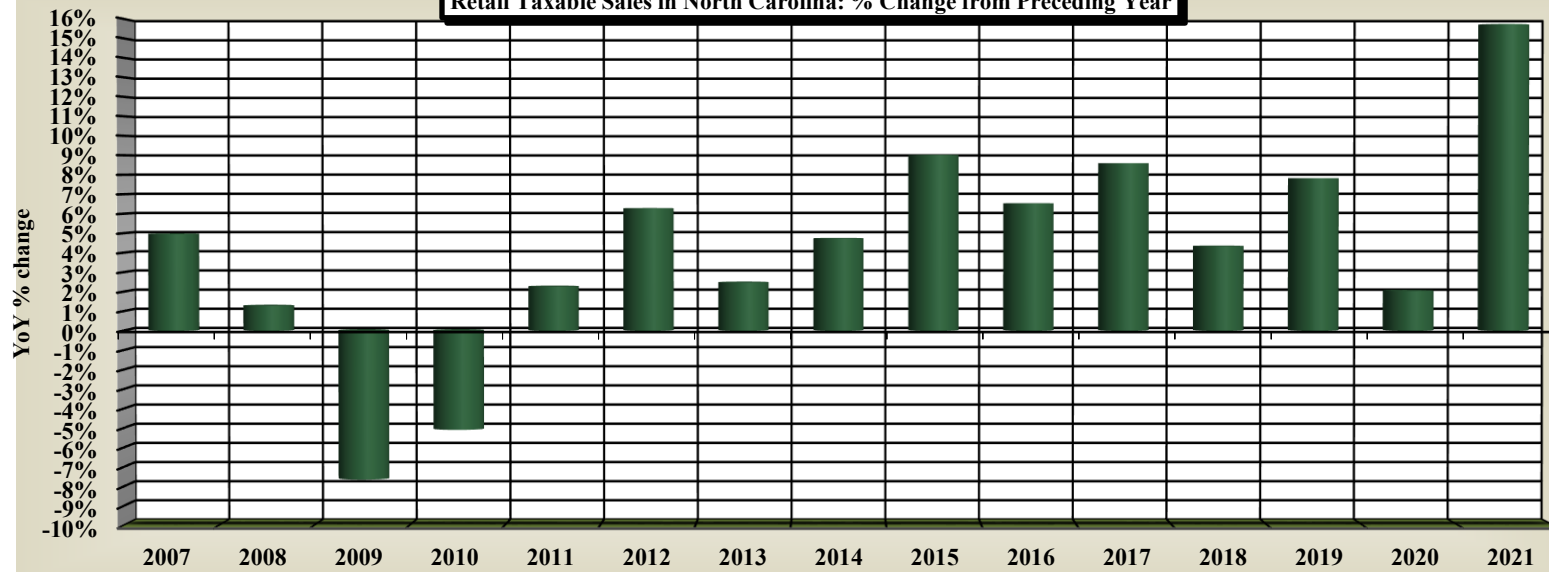
(\$ billions)

**Figure 37A.1**  
**Retail Taxable Sales in North Carolina 2006-07 Through 2020-21**



FYE

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



FYE

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; this action effectively resulted in a shifting of the receipt of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.

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														
	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		21/20	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	21/20
Alamance.....	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%	21.4%	Johnston.....	-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%	19.3%
Alexander.....	-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%	26.7%	Jones.....	-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%	24.3%
Alleghany.....	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%	26.0%	Lee.....	-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%	21.9%
Anson.....	-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%	17.4%	Lenoir.....	-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%	14.2%
Ashe.....	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%	20.9%	Lincoln.....	-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%	24.3%
Avery.....	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%	32.8%	Macon.....	-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%	26.7%
Beaufort.....	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%	18.2%	Madison.....	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%	41.0%
Bertie.....	-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%	28.1%	Martin.....	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%	20.0%
Bladen.....	-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%	23.0%	McDowell.....	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%	18.1%
Brunswick.....	-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%	27.7%	Mecklenburg...	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%	9.9%
Buncombe.....	-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%	12.2%	Mitchell.....	-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%	15.8%
Burke.....	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%	22.9%	Montgomery...	-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%	17.6%
Cabarrus.....	-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%	20.2%	Moore.....	-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%	22.8%
Caldwell.....	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%	21.1%	Nash.....	-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%	17.8%
Camden.....	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%	27.0%	New Hanover...	-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%	14.3%
Carteret.....	-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%	20.7%	Northampton...	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%	27.9%
Caswell.....	-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%	29.1%	Onslow.....	-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%	22.1%
Catawba.....	-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%	15.9%	Orange.....	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%	9.9%
Chatham.....	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%	28.5%	Pamlico.....	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%	23.7%
Cherokee.....	-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%	26.8%	Pasquotank.....	-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%	19.9%
Chowan.....	-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%	20.1%	Pender.....	-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%	29.3%
Clay.....	-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%	31.5%	Perquimans.....	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%	28.2%
Cleveland.....	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%	20.3%	Person.....	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%	19.6%
Columbus.....	-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%	21.8%	Pitt.....	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%	14.8%
Craven.....	-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%	16.0%	Polk.....	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%	32.7%
Cumberland	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%	21.0%	Randolph.....	-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%	19.0%
Currituck.....	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%	33.0%	Richmond.....	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%	21.7%
Dare.....	-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%	31.7%	Robeson.....	-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%	21.8%
Davidson.....	-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%	18.8%	Rockingham.....	-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%	21.5%
Davie.....	-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%	20.5%	Rowan.....	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%	15.0%
Duplin.....	-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%	17.5%	Rutherford.....	-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%	21.3%
Durham.....	-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%	10.3%	Sampson.....	-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%	17.3%
Edgecombe.....	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%	-4.9%	Scotland.....	-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%	24.8%
Forsyth.....	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%	21.7%	Stanly.....	-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%	21.2%
Franklin.....	-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%	31.3%	Stokes.....	-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%	20.2%
Gaston.....	-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%	19.7%	Surry.....	-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%	16.5%
Gates.....	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%	32.1%	Swain.....	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%	32.9%
Graham.....	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%	28.4%	Tennessee.....	-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%	26.4%
Granville.....	-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%	18.3%	Tyrrell.....	-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%	28.4%
Greene.....	-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%	20.8%	Union.....	-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%	23.3%
Guilford.....	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%	11.7%	Vance.....	-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%	43.0%
Halifax.....	-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%	17.2%	Wake.....	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%	12.5%
Harnett.....	-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%	24.9%	Warren.....	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%	38.1%
Haywood.....	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%	22.6%	Washington.....	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%	17.1%
Henderson.....	-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%	19.6%	Watauga.....	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%	20.4%
Hertford.....	-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%	9.4%	Wayne.....	-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%	14.4%
Hoke.....	-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%	34.4%	Wilkes.....	-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%	11.9%
Hyde.....	9.7%	-7.0%	13.5%	1.9%	1.8%	-2.5%	6.7%	3.0%	5.7%	2.9%	-0.6%	8.4%</																	

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2006-2007 AND 2020-2021

[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

Fiscal year 2006-2007						Fiscal year 2020-2021							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 21/07	County	Rank	% of total	% change 21/07
Alamance.....	14	1.30%	Johnston.....	18	1.08%	Alamance.....	12	1.70%	149.28%	Johnston.....	18	1.35%	138.63%
Alexander.....	77	0.11%	Jones.....	98	0.02%	Alexander.....	72	0.16%	171.86%	Jones.....	98	0.04%	180.39%
Alleghany.....	83	0.07%	Lee.....	36	0.51%	Alleghany.....	90	0.06%	79.55%	Lee.....	37	0.57%	114.28%
Anson.....	79	0.09%	Lenoir.....	38	0.47%	Anson.....	82	0.10%	105.61%	Lenoir.....	50	0.38%	54.33%
Ashe.....	70	0.16%	Lincoln.....	41	0.43%	Ashe.....	69	0.20%	140.71%	Lincoln.....	32	0.68%	199.98%
Avery.....	68	0.17%	Macon.....	44	0.41%	Avery.....	66	0.24%	169.53%	Macon.....	49	0.39%	84.13%
Beaufort.....	48	0.34%	Madison.....	85	0.05%	Beaufort.....	54	0.34%	89.50%	Madison.....	80	0.10%	277.85%
Bertie.....	95	0.04%	Martin.....	73	0.13%	Bertie.....	89	0.06%	244.72%	Martin.....	77	0.14%	104.18%
Bladen.....	74	0.12%	McDowell.....	64	0.23%	Bladen.....	74	0.15%	133.09%	McDowell.....	62	0.27%	129.82%
Brunswick.....	20	0.91%	Mecklenburg....	1	13.42%	Brunswick.....	17	1.38%	191.18%	Mecklenburg....	1	14.12%	101.40%
Buncombe.....	6	3.20%	Mitchell.....	75	0.12%	Buncombe.....	6	3.34%	99.85%	Mitchell.....	83	0.09%	50.59%
Burke.....	42	0.42%	Montgomery.....	76	0.12%	Burke.....	39	0.53%	141.67%	Montgomery.....	76	0.14%	134.27%
Cabarrus.....	9	1.79%	Moore.....	26	0.78%	Cabarrus.....	9	2.36%	151.69%	Moore.....	22	0.99%	141.53%
Caldwell.....	43	0.41%	Nash.....	23	0.85%	Caldwell.....	45	0.44%	104.79%	Nash.....	31	0.71%	58.66%
Camden.....	96	0.03%	New Hanover....	7	2.85%	Camden.....	96	0.04%	148.09%	New Hanover....	7	3.11%	108.54%
Carteret.....	25	0.80%	Northampton....	94	0.04%	Carteret.....	25	0.87%	106.90%	Northampton....	85	0.08%	316.52%
Caswell.....	97	0.03%	Onslow.....	15	1.18%	Caswell.....	94	0.05%	247.20%	Onslow.....	13	1.60%	160.42%
Catawba.....	10	1.75%	Orange.....	21	0.91%	Catawba.....	15	1.56%	69.74%	Orange.....	19	1.16%	145.11%
Chatham.....	55	0.29%	Pamlico.....	87	0.05%	Chatham.....	41	0.51%	239.27%	Pamlico.....	88	0.07%	170.85%
Cherokee.....	56	0.28%	Pasquotank.....	46	0.38%	Cherokee.....	65	0.24%	66.53%	Pasquotank.....	51	0.37%	83.00%
Chowan.....	80	0.08%	Pender.....	62	0.23%	Chowan.....	84	0.09%	115.25%	Pender.....	48	0.41%	231.61%
Clay.....	86	0.05%	Perquimans.....	91	0.04%	Clay.....	87	0.07%	156.52%	Perquimans.....	95	0.05%	143.21%
Cleveland.....	34	0.61%	Person.....	59	0.24%	Cleveland.....	34	0.65%	102.52%	Person.....	67	0.23%	81.49%
Columbus.....	53	0.30%	Pitt.....	13	1.40%	Columbus.....	59	0.28%	78.21%	Pitt.....	14	1.59%	116.30%
Craven.....	27	0.75%	Polk.....	84	0.07%	Craven.....	28	0.79%	101.49%	Polk.....	79	0.12%	232.51%
Cumberland....	8	2.60%	Randolph.....	29	0.71%	Cumberland....	8	2.83%	108.20%	Randolph.....	27	0.83%	122.19%
Currituck.....	65	0.22%	Richmond.....	60	0.24%	Currituck.....	47	0.41%	258.30%	Richmond.....	60	0.27%	117.93%
Dare.....	17	1.15%	Robeson.....	31	0.68%	Dare.....	20	1.11%	85.22%	Robeson.....	29	0.75%	109.17%
Davidson.....	22	0.88%	Rockingham....	39	0.46%	Davidson.....	21	0.99%	115.67%	Rockingham....	40	0.51%	111.87%
Davie.....	67	0.20%	Rowan.....	28	0.73%	Davie.....	63	0.26%	150.49%	Rowan.....	23	0.93%	142.67%
Duplin.....	63	0.23%	Rutherford.....	47	0.38%	Duplin.....	58	0.29%	142.37%	Rutherford.....	44	0.44%	124.54%
Durham.....	5	3.61%	Sampson.....	52	0.30%	Durham.....	4	4.66%	146.69%	Sampson.....	57	0.33%	107.51%
Edgecombe.....	58	0.27%	Scotland.....	61	0.24%	Edgecombe.....	56	0.33%	139.38%	Scotland.....	68	0.22%	73.20%
Forsyth.....	4	4.00%	Stanly.....	40	0.44%	Forsyth.....	5	3.77%	80.58%	Stanly.....	42	0.48%	106.72%
Franklin.....	54	0.30%	Stokes.....	72	0.15%	Franklin.....	53	0.35%	126.92%	Stokes.....	70	0.18%	136.24%
Gaston.....	12	1.42%	Surry.....	33	0.63%	Gaston.....	11	1.70%	130.17%	Surry.....	36	0.62%	87.20%
Gates.....	99	0.01%	Swain.....	82	0.07%	Gates.....	99	0.03%	343.54%	Swain.....	78	0.12%	227.96%
Graham.....	92	0.04%	Transylvania....	57	0.27%	Graham.....	91	0.06%	163.90%	Transylvania....	61	0.27%	94.90%
Granville.....	66	0.21%	Tyrrell.....	100	0.01%	Granville.....	64	0.26%	140.71%	Tyrrell.....	100	0.02%	168.97%
Greene.....	93	0.04%	Union.....	16	1.16%	Greene.....	92	0.06%	163.75%	Union.....	16	1.55%	156.85%
Guilford.....	3	5.70%	Vance.....	50	0.33%	Guilford.....	3	4.73%	58.78%	Vance.....	52	0.36%	107.39%
Halifax.....	49	0.34%	Wake.....	2	10.75%	Halifax.....	55	0.33%	89.82%	Wake.....	2	12.26%	118.28%
Harnett.....	37	0.48%	Warren.....	88	0.05%	Harnett.....	30	0.72%	188.06%	Warren.....	86	0.07%	192.42%
Haywood.....	35	0.51%	Washington....	89	0.05%	Haywood.....	38	0.55%	103.05%	Washington....	93	0.06%	130.21%
Henderson.....	24	0.82%	Watauga.....	32	0.64%	Henderson.....	24	0.89%	109.20%	Watauga.....	35	0.62%	87.21%
Hertford.....	69	0.17%	Wayne.....	19	0.94%	Hertford.....	75	0.14%	63.90%	Wayne.....	26	0.83%	69.55%
Hoke.....	81	0.07%	Wilkes.....	45	0.41%	Hoke.....	71	0.18%	389.98%	Wilkes.....	43	0.46%	114.84%
Hyde.....	90	0.04%	Wilson.....	30	0.71%	Hyde.....	97	0.04%	99.90%	Wilson.....	33	0.66%	76.71%
Iredell.....	11	1.64%	Yadkin.....	71	0.15%	Iredell.....	10	1.77%	106.69%	Yadkin.....	73	0.16%	100.78%
Jackson.....	51	0.32%	Yancey.....	78	0.11%	Jackson.....	46	0.43%	154.99%	Yancey.....	81	0.10%	75.31%
			Unallocated.....	1	14.03%					Unallocated.....	3	5.06%	-31.05%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	91.33%

Detail may not add to totals due to rounding.

Computations and rankings exclude tax collections derived from 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. 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; this action effectively resulted in a shifting of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.



TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 2006-2007 AND 2020-2021  
[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

Fiscal year 2006-2007						Fiscal year 2020-2021							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 21/07	County	Rank	% of total	% change 21/07
Alamance.....	14	1.29%	Johnston.....	18	1.07%	Alamance.....	12	1.70%	129.0%	Johnston.....	18	1.35%	119.3%
Alexander.....	77	0.11%	Jones.....	98	0.02%	Alexander.....	72	0.16%	148.2%	Jones.....	98	0.04%	159.9%
Alleghany.....	84	0.07%	Lee.....	35	0.53%	Alleghany.....	90	0.06%	65.6%	Lee.....	37	0.58%	91.2%
Anson.....	79	0.09%	Lenoir.....	38	0.46%	Anson.....	82	0.10%	88.6%	Lenoir.....	50	0.38%	41.7%
Ashe.....	70	0.16%	Lincoln.....	41	0.44%	Ashe.....	69	0.20%	122.0%	Lincoln.....	32	0.68%	169.9%
Avery.....	69	0.16%	Macon.....	45	0.40%	Avery.....	66	0.23%	148.5%	Macon.....	49	0.39%	70.0%
Beaufort.....	49	0.33%	Madison.....	86	0.05%	Beaufort.....	54	0.34%	80.9%	Madison.....	81	0.10%	247.5%
Bertie.....	95	0.04%	Martin.....	73	0.13%	Bertie.....	89	0.06%	213.1%	Martin.....	77	0.14%	87.6%
Bladen.....	74	0.12%	McDowell.....	64	0.22%	Bladen.....	74	0.15%	111.6%	McDowell.....	62	0.27%	110.6%
Brunswick.....	20	0.89%	Mecklenburg....	1	13.21%	Brunswick.....	17	1.38%	169.2%	Mecklenburg....	1	14.12%	85.4%
Buncombe.....	6	3.13%	Mitchell.....	76	0.12%	Buncombe.....	6	3.33%	84.7%	Mitchell.....	83	0.09%	38.2%
Burke.....	42	0.41%	Montgomery.....	75	0.12%	Burke.....	39	0.53%	121.4%	Montgomery.....	76	0.14%	108.8%
Cabarrus.....	9	1.77%	Moore.....	26	0.78%	Cabarrus.....	9	2.36%	131.6%	Moore.....	22	0.99%	120.1%
Caldwell.....	43	0.40%	Nash.....	24	0.85%	Caldwell.....	44	0.44%	88.8%	Nash.....	31	0.71%	44.2%
Camden.....	96	0.03%	New Hanover....	7	2.77%	Camden.....	96	0.04%	122.2%	New Hanover....	7	3.11%	94.9%
Carteret.....	25	0.81%	Northampton....	94	0.04%	Carteret.....	25	0.87%	86.5%	Northampton....	85	0.08%	261.6%
Caswell.....	97	0.03%	Onslow.....	15	1.16%	Caswell.....	94	0.05%	218.8%	Onslow.....	13	1.60%	139.1%
Catawba.....	10	1.74%	Orange.....	21	0.89%	Catawba.....	15	1.56%	55.9%	Orange.....	19	1.16%	126.6%
Chatham.....	55	0.28%	Pamlico.....	87	0.05%	Chatham.....	41	0.51%	212.8%	Pamlico.....	88	0.07%	147.0%
Cherokee.....	56	0.27%	Pasquotank.....	46	0.38%	Cherokee.....	65	0.24%	52.5%	Pasquotank.....	51	0.37%	68.6%
Chowan.....	80	0.08%	Pender.....	62	0.23%	Chowan.....	84	0.09%	101.2%	Pender.....	48	0.41%	207.4%
Clay.....	85	0.05%	Perquimans.....	90	0.04%	Clay.....	87	0.07%	131.3%	Perquimans.....	95	0.05%	124.1%
Cleveland.....	34	0.61%	Person.....	60	0.24%	Cleveland.....	34	0.65%	85.4%	Person.....	67	0.23%	66.7%
Columbus.....	53	0.30%	Pitt.....	13	1.39%	Columbus.....	59	0.28%	63.6%	Pitt.....	14	1.58%	98.1%
Craven.....	27	0.74%	Polk.....	83	0.07%	Craven.....	28	0.79%	84.1%	Polk.....	79	0.11%	205.1%
Cumberland....	8	2.58%	Randolph.....	29	0.70%	Cumberland....	8	2.83%	90.7%	Randolph.....	27	0.83%	103.7%
Currituck.....	65	0.21%	Richmond.....	61	0.24%	Currituck.....	47	0.41%	232.8%	Richmond.....	60	0.27%	98.7%
Dare.....	17	1.12%	Robeson.....	31	0.68%	Dare.....	20	1.11%	72.4%	Robeson.....	29	0.75%	91.9%
Davidson.....	22	0.87%	Rockingham....	39	0.46%	Davidson.....	21	0.99%	98.0%	Rockingham....	40	0.51%	94.2%
Davie.....	67	0.20%	Rowan.....	28	0.72%	Davie.....	63	0.26%	130.0%	Rowan.....	23	0.93%	122.9%
Duplin.....	63	0.23%	Rutherford.....	47	0.37%	Duplin.....	58	0.29%	119.3%	Rutherford.....	45	0.44%	104.9%
Durham.....	5	3.56%	Sampson.....	52	0.30%	Durham.....	4	4.66%	126.8%	Sampson.....	57	0.33%	89.9%
Edgecombe.....	57	0.26%	Scotland.....	59	0.25%	Edgecombe.....	56	0.33%	118.5%	Scotland.....	68	0.22%	50.2%
Forsyth.....	4	3.94%	Stanly.....	40	0.45%	Forsyth.....	5	3.77%	65.8%	Stanly.....	42	0.48%	82.9%
Franklin.....	54	0.29%	Stokes.....	71	0.15%	Franklin.....	53	0.35%	109.0%	Stokes.....	70	0.18%	112.6%
Gaston.....	12	1.40%	Surry.....	32	0.62%	Gaston.....	11	1.70%	111.6%	Surry.....	36	0.62%	71.9%
Gates.....	99	0.01%	Swain.....	82	0.07%	Gates.....	99	0.03%	306.1%	Swain.....	78	0.12%	202.9%
Graham.....	93	0.04%	Transylvania....	58	0.26%	Graham.....	91	0.06%	145.3%	Transylvania....	61	0.27%	79.6%
Granville.....	66	0.20%	Tyrrell.....	100	0.01%	Granville.....	64	0.26%	120.9%	Tyrrell.....	100	0.02%	144.1%
Greene.....	92	0.04%	Union.....	16	1.14%	Greene.....	92	0.06%	141.6%	Union.....	16	1.55%	135.7%
Guilford.....	3	5.62%	Vance.....	48	0.33%	Guilford.....	3	4.73%	46.0%	Vance.....	52	0.36%	89.3%
Halifax.....	50	0.32%	Wake.....	2	10.57%	Halifax.....	55	0.33%	79.6%	Wake.....	2	12.25%	101.1%
Harnett.....	36	0.51%	Warren.....	88	0.05%	Harnett.....	30	0.72%	141.7%	Warren.....	86	0.07%	171.3%
Haywood.....	37	0.51%	Washington.....	89	0.05%	Haywood.....	38	0.55%	87.1%	Washington.....	93	0.06%	112.0%
Henderson.....	23	0.86%	Watauga.....	33	0.62%	Henderson.....	24	0.89%	79.7%	Watauga.....	35	0.62%	73.5%
Hertford.....	68	0.16%	Wayne.....	19	0.93%	Hertford.....	75	0.14%	50.5%	Wayne.....	26	0.83%	55.4%
Hoke.....	81	0.07%	Wilkes.....	44	0.40%	Hoke.....	71	0.18%	352.1%	Wilkes.....	43	0.46%	97.6%
Hyde.....	91	0.04%	Wilson.....	30	0.69%	Hyde.....	97	0.04%	85.6%	Wilson.....	33	0.66%	64.2%
Iredell.....	11	1.62%	Yadkin.....	72	0.15%	Iredell.....	10	1.77%	89.8%	Yadkin.....	73	0.16%	85.1%
Jackson.....	51	0.31%	Yancey.....	78	0.11%	Jackson.....	46	0.43%	135.8%	Yancey.....	80	0.10%	60.3%
			Unallocated.....	1	15.14%					Unallocated.....	3	5.06%	-42.0%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	73.4%

Detail may not add to totals due to rounding.

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. 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; this action effectively resulted in a shifting of the receipt of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.

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)]

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 2020-21) 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 revenues from fiscal year 2019-20 to fiscal year 2020-21.

Fiscal year	Highway Use Tax Collections									Year-over-year % change			
	Revenue generated from retail sales	Revenue generated from long-term lease	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
	[3% rate] [S]	[3% rate]† [S]	[5%]† [S]	[S]	[S]	[S]	[S]	[S]	[S]	at 3% rate	at 3% rate	at 8% (5%) rate†	from all rates
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%
2020-21.....	955,639,016	40,437,253	68,992,963	1,065,069,232	996,076,269	-	996,076,269	10,000,000	58,992,963	19.53%	6.55%	-7.07%	16.82%

§ 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.]

TABLE 40. -Continued

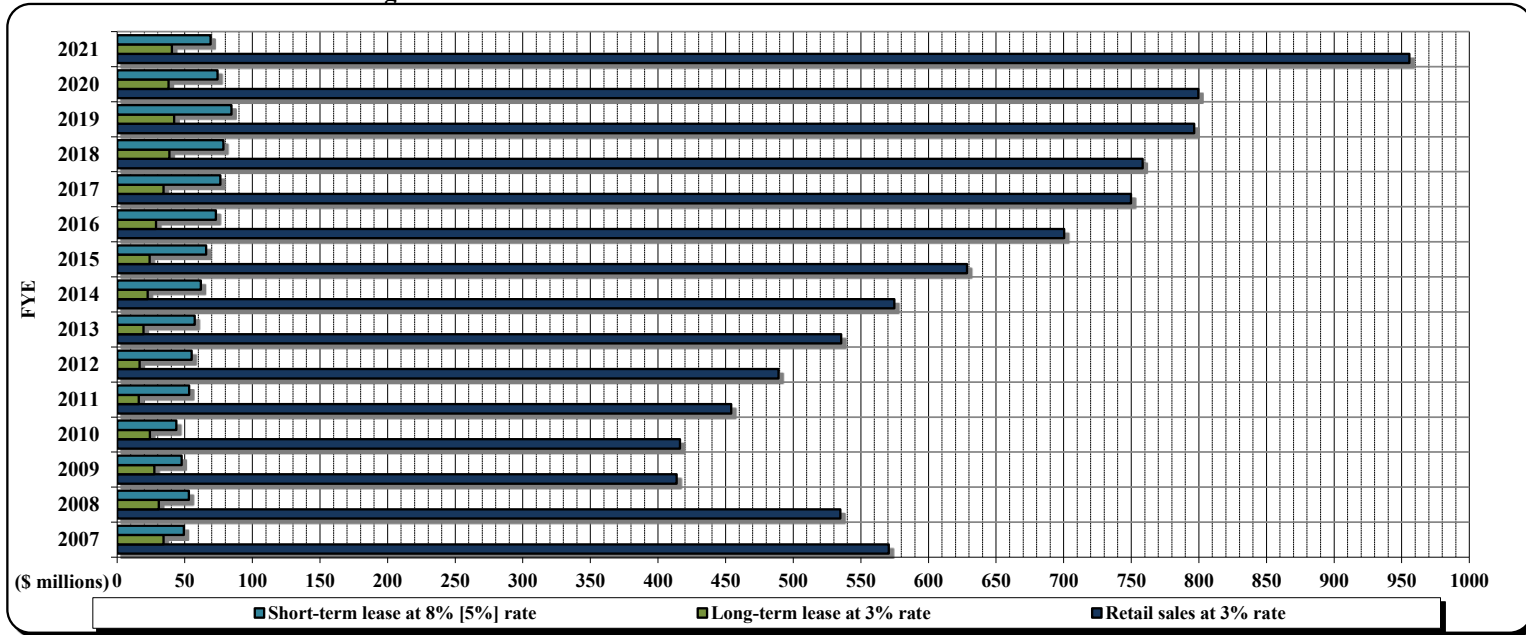
Proceeds from the 8% levy applicable to short-term leases are deposited in the General Fund.

†††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).

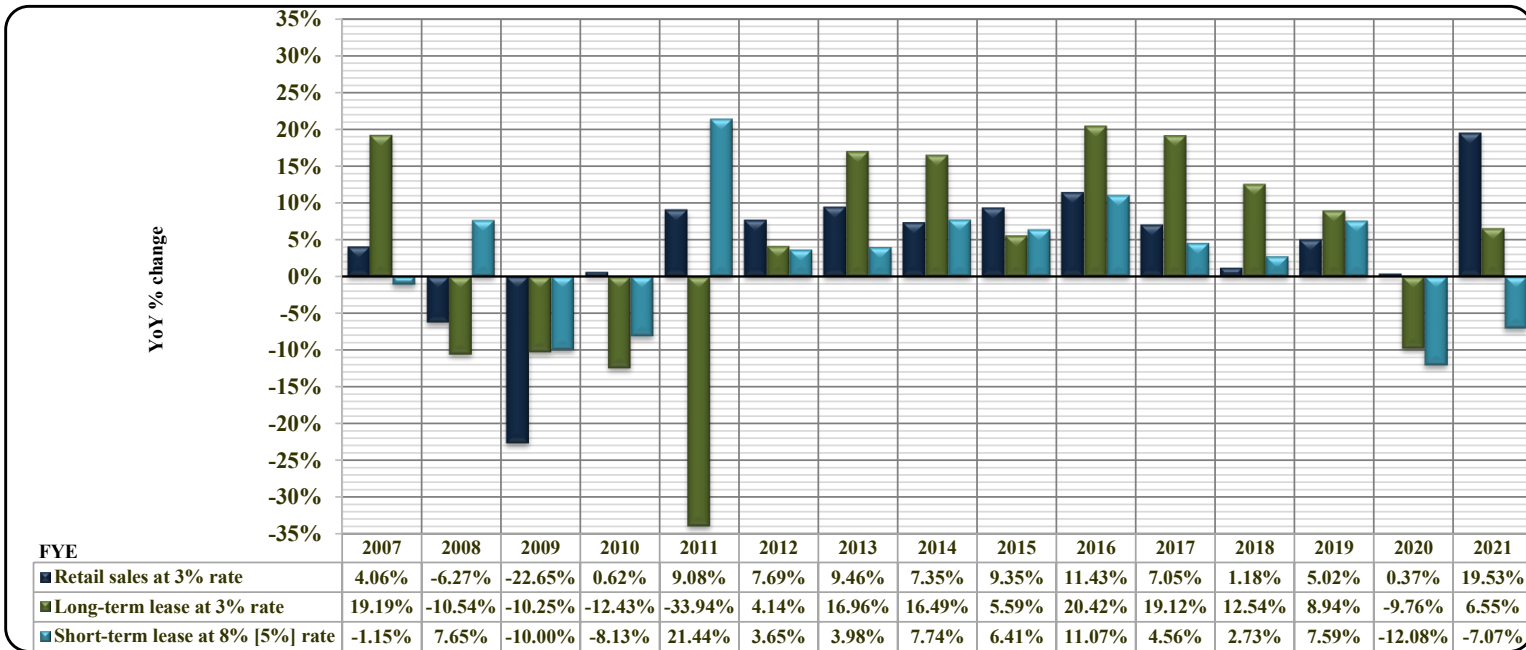
SL 2019-69 amends § 105-187.9(a) to provide that the sum of \$10 million of the taxes collected from the 5% levy on vehicle subscriptions (effective October 1, 2019) and from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and 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.

SL 2021-180 amends § 105-187.9(a) to provide that taxes collected from the 5% and 8% tax rates imposed on the gross receipts of motor vehicle short-term leases be credited to the Highway Fund (effective with fiscal year 2021-22, the \$10 million annual cap no longer applies).

**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. This action effectively resulted in a shifting of the receipt of certain tax collections from fiscal year 2019-2020 to fiscal year 2020-2021.

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	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	TIMS, PDP component costs	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-	-
2020-21.....	22,213,521	62,777	22,150,744	15,156,803	6,495,773	-	-	-	-	353,457	8,978	135,068	665	-	-

**Tax rate and base:**

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

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

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

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

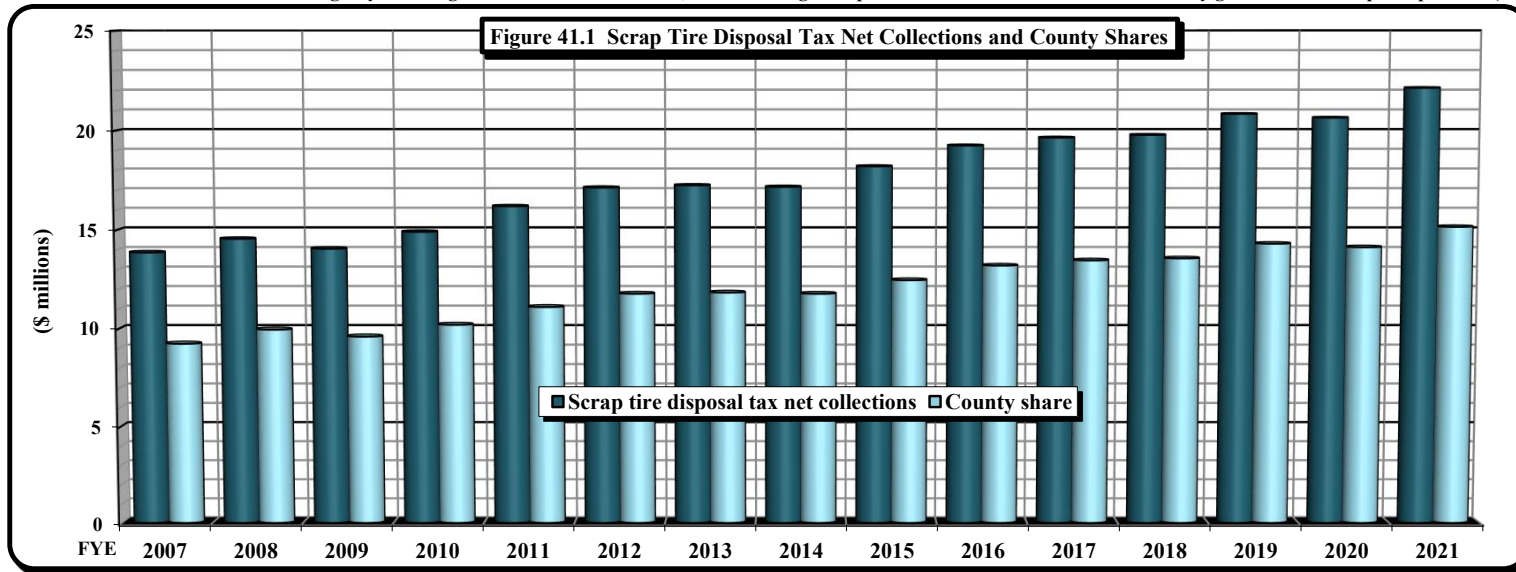


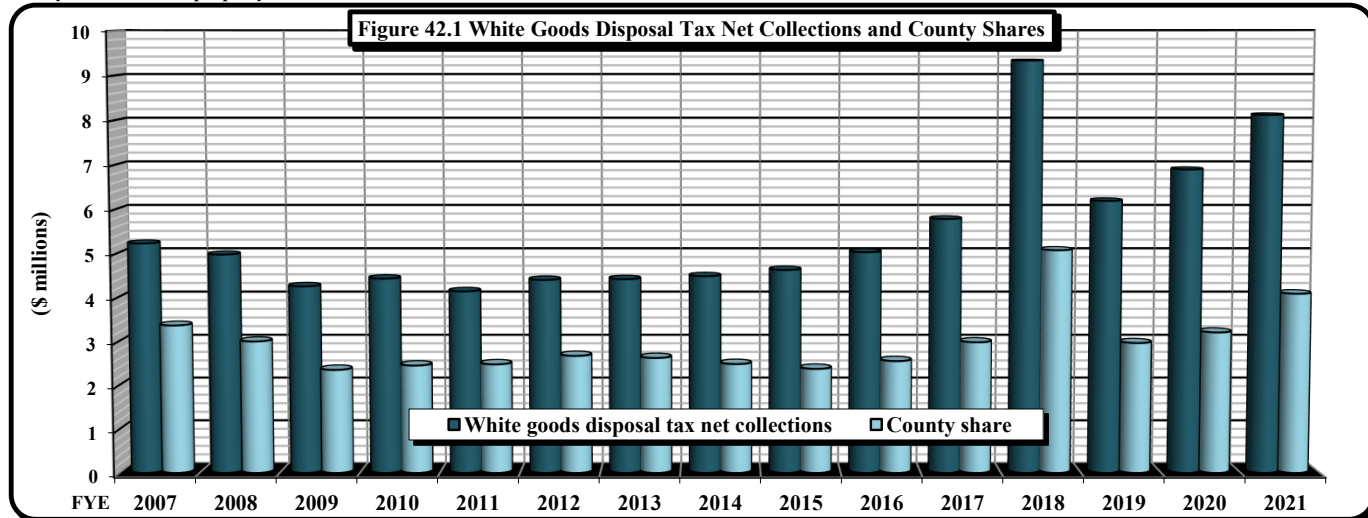
TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS  
[§ 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers								
				County share [\$]	Solid Waste Management Trust Fund† [\$]	White Goods Management Account† [\$]	DOR Administrative costs §105-187.24 [\$]	General Fund† [\$]	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) [\$]
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	-
2020-21.....	8,132,900	8,298	8,124,603	4,097,148	-	-	370,085	3,628,939	1,383	26,914	133	-

**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]
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
2020-21.	67,538	-	67,538

**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 2009-483 extends the sunset provision from January 1, 2010 to January 1, 2020.

SL 2019-237 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
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%
2020-21...	1,190,524	72,562	1,117,963	1,496	23,951	118	-	1,092,398	-8.37%	1.58%

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 § 105-164.4(b)(4).]

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

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

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

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

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

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

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

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

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

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



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

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers											
				Local shares: 37.5%*		Inactive Hazardous Sites Cleanup Fund [S]	Solid Waste Management Trust Fund+ [S]	General Fund† [S]	Administrative costs of collection [S]	Permit application costs [S]	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]	
				County share: 18.75% [S]	City share: 18.75% [S]										
2008-09...	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	-	982	2,643,514	-	16,055	68	-	
2009-10...	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	-	31,479	145	-	
2010-11...	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	-	621	-	-	31,726	137	91	
2011-12...	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	-	88	-	-	18,096	75	15	
2012-13...	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	-	200	1,469,581	-	40,350	162	-	
2013-14...	17,242,381	5,407	17,236,973	3,225,101	3,225,101	8,600,269	-	2,145,380	245	-	197	40,519	163	-	
2014-15...	18,527,842	22,578	18,505,264	3,462,160	3,462,160	9,232,427	-	2,308,107	6,163	-	-	34,107	140	-	
2015-16...	19,168,743	254,906	18,913,837	3,516,695	3,516,695	9,377,852	-	2,335,446	67,835	-	-	98,900	415	-	
2016-17...	20,192,078	417,190	19,774,888	3,693,981	3,693,981	9,850,615	-	2,462,654	45,999	-	4,896	22,663	100	-	
2017-18...	20,476,020	608,128	19,867,891	3,700,184	3,700,184	9,867,158	-	2,463,581	77,662	-	171	58,692	259	-	
2018-19...	22,466,071	549	22,465,522	4,194,203	4,194,203	11,184,540	-	2,799,344	80,265	-	-	12,906	62	-	
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	-	
2020-21...	23,145,670	5,130	23,140,540	4,336,437	4,336,437	11,563,832	-	2,890,958	12,876	-	-	-	-	-	

**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.

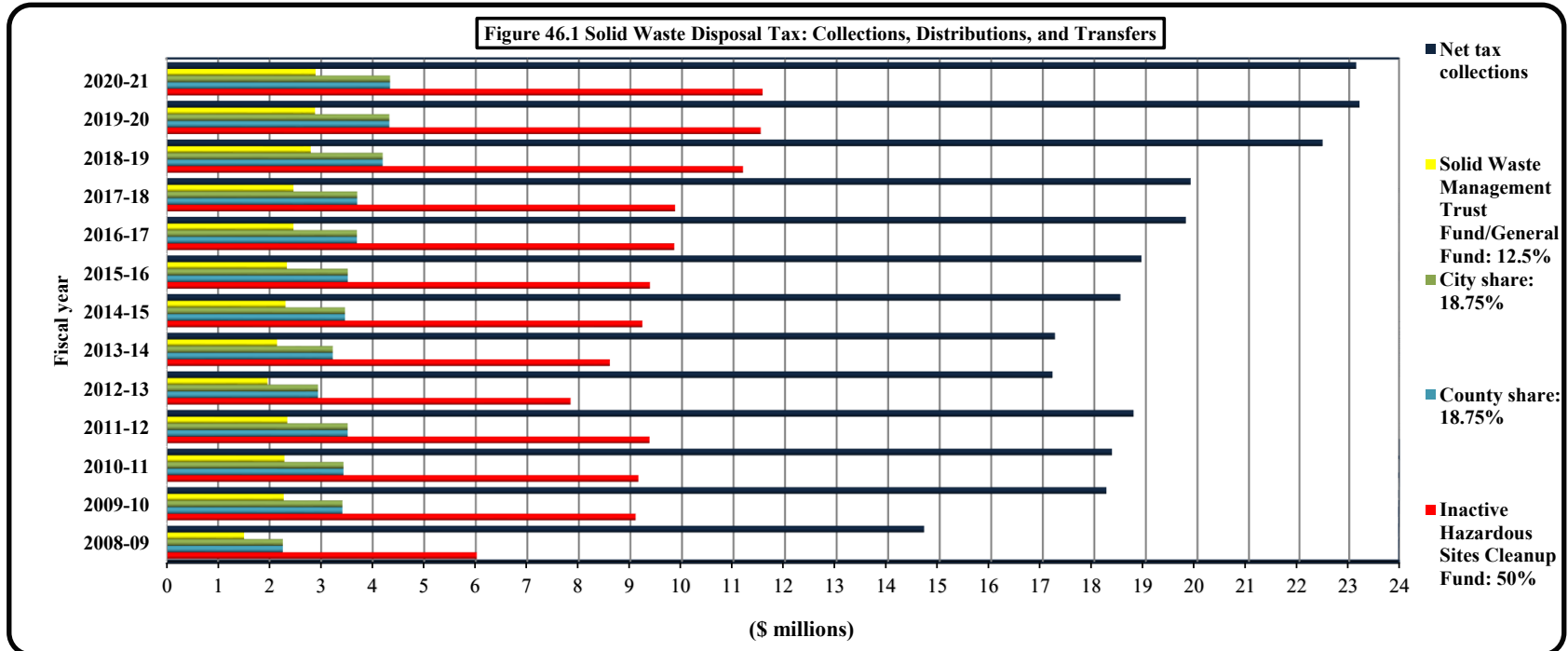
**Disposition of Proceeds:**

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) 911 Fund [\$]	DOR cost [\$]	§ 105-236 Amount [\$]	§ 115C-457.2 Cost [\$]	
2013-14	5,445,298	-	3,928,057	72,715	-	-	1,444,526
2014-15	9,891,603	3,034	8,825,948	306,525	-	-	756,097
2015-16	10,914,143	-	11,834,759	380,069	-	-	(1,300,685)
2016-17	11,933,190	16,724	9,801,114	404,913	27,526	122	1,682,792
2017-18	13,977,308	233,777	13,504,809	409,184	20,848	92	(191,403)
2018-19	14,987,202	14,433	14,447,658	374,526	21,921	106	128,558
2019-20	15,413,479	1,357	14,255,724	441,001	12,463	59	702,876
2020-21	15,965,428	3,614	16,117,384	446,966	5,393	26	(607,956)

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

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

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

Fiscal year	Gross revenue†[\$]	Refunds [\$]	Transfers § 143B-437.58		Net revenue [\$]
			DOC [\$]	DOR [\$]	
2018-19	224,243	-	201,819	22,424	-
2019-20	237,556	-	212,450	23,606	1,500 †
2020-21	319,747	-	289,122	32,125	(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.]

[SL 2008-107, s. 28.18(a) repeals the gift tax effective for gifts made on or after January 1, 2009.]

Fiscal year	Gift tax gross collections [S]	Refunds [S]	Net collections before transfers [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	Collections to General Fund [S]	Year-over-year % change			
								Gift tax gross collections	Gift tax refunds	Gift tax net collections	Gift tax collections to General Fund
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%
2020-21.....	2,600	-	2,600	-	-	-	2,600	-96.74%	-	-96.74%	-96.72%

**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.

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.

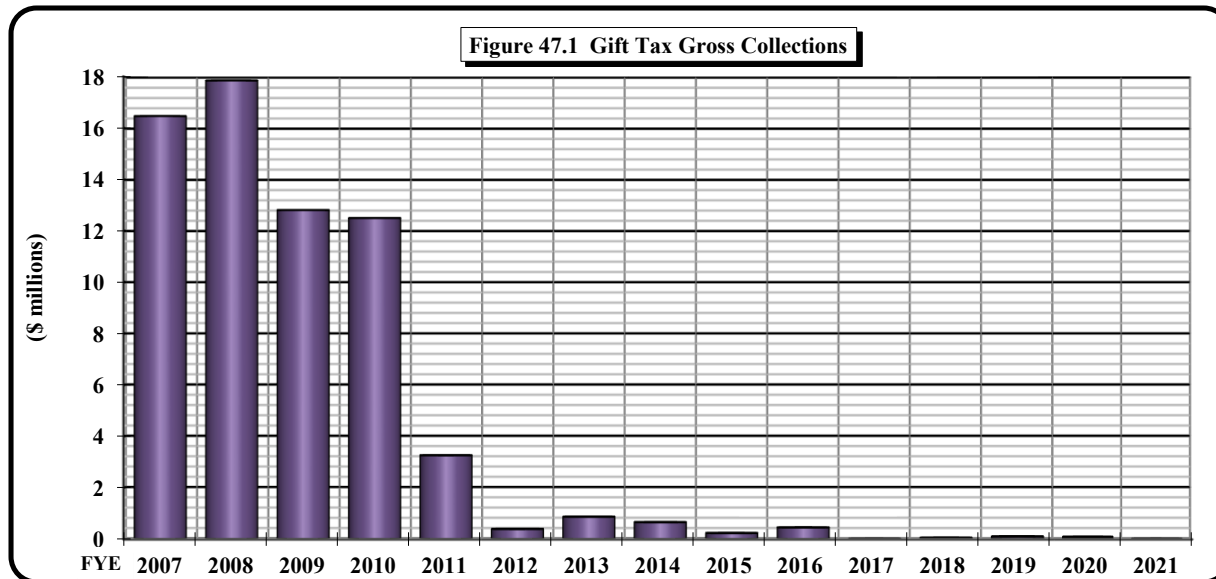


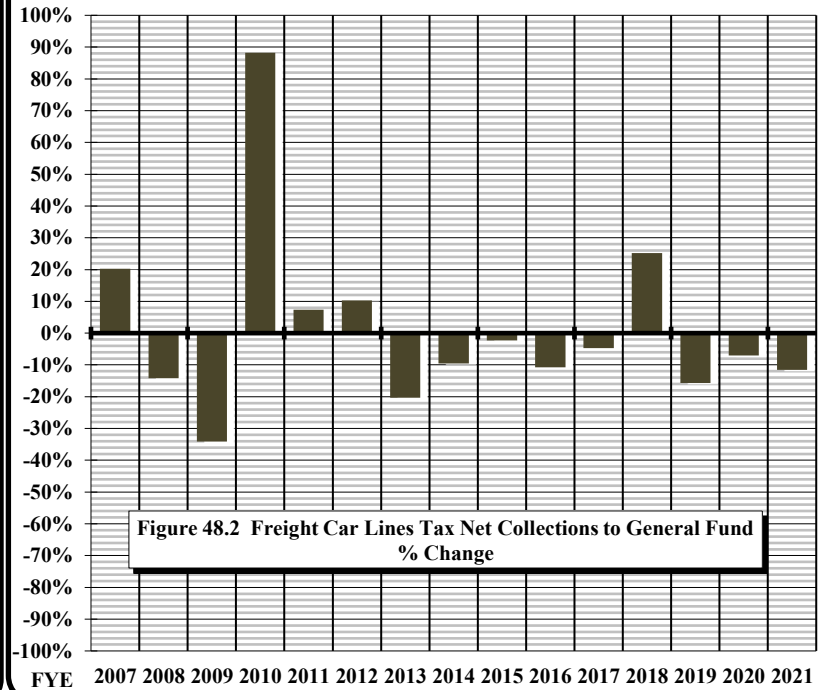
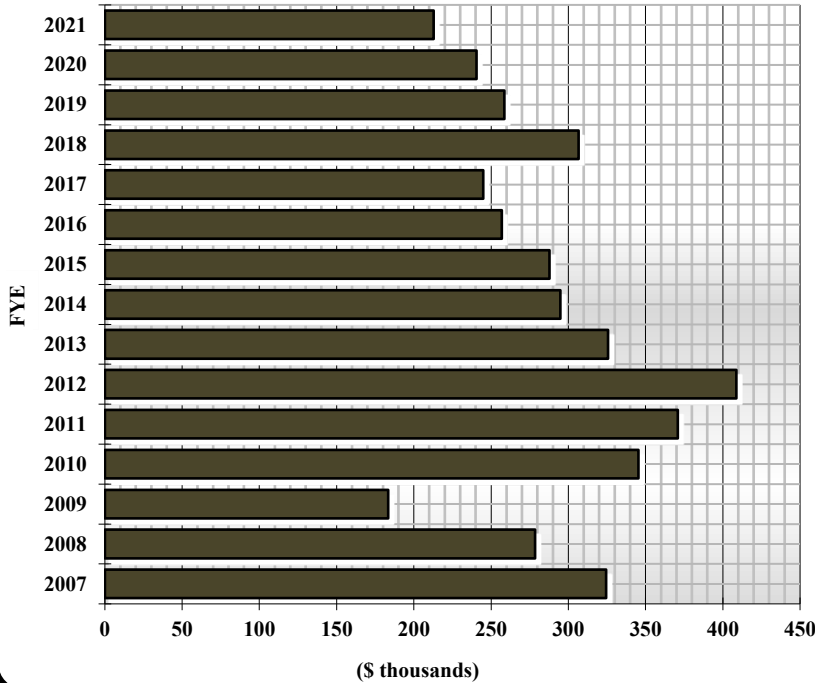
TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS  
[§ 105 ARTICLE 8A.]

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
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%
2020-21.....	212,721	-	-	-	-	212,721	-11.57%

**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 AND PREPAID HEALTH PLANS 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†† [§105-228.5B] [S]	OSBM Civil Penalty & Forfeiture Fund [§105-236] [S]	DOR Fines/forfeitures collection cost [§115C-457.2] [S]		Insurance gross collections	Refunds	Insurance net collections	DOI Special Revenue Fund Allocation	Amount to General Fund
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%
2020-21...	781,870,191	5,977,073	775,893,117	78,780,050	-	4,443,115	21,878	692,648,073	9.28%	-15.43%	9.52%	50.96%	5.56%

Article 8B of § 105 imposes a gross premiums tax on insurers, Article 65 corporations, HMOs, prepaid health plans, 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, prepaid health plan, 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.

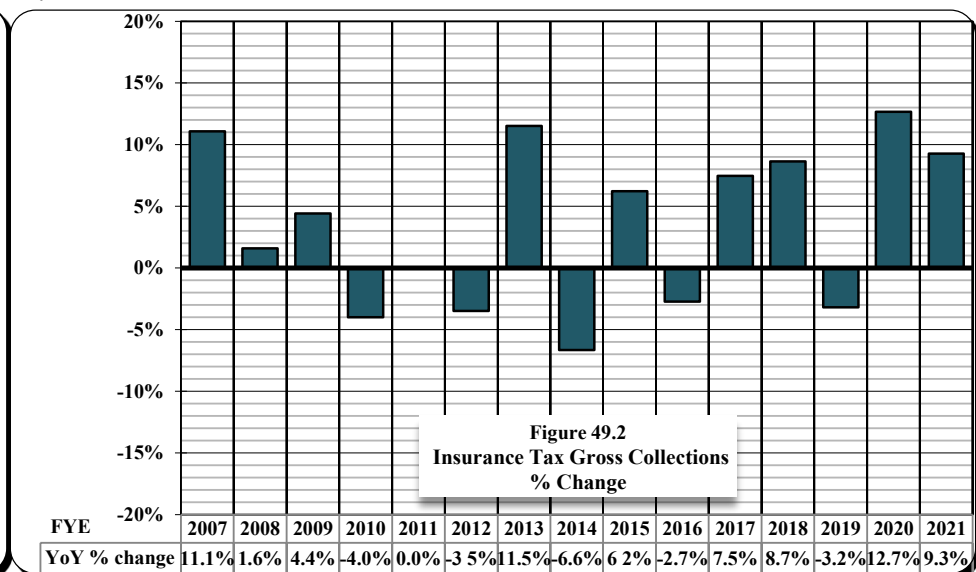
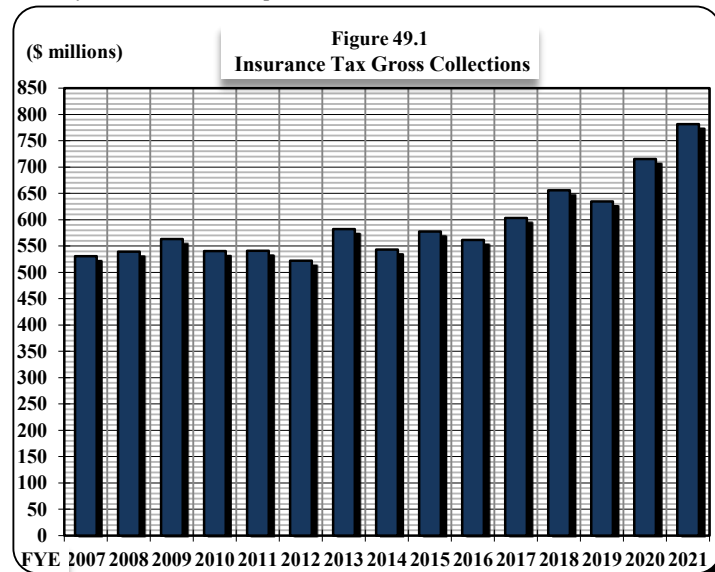
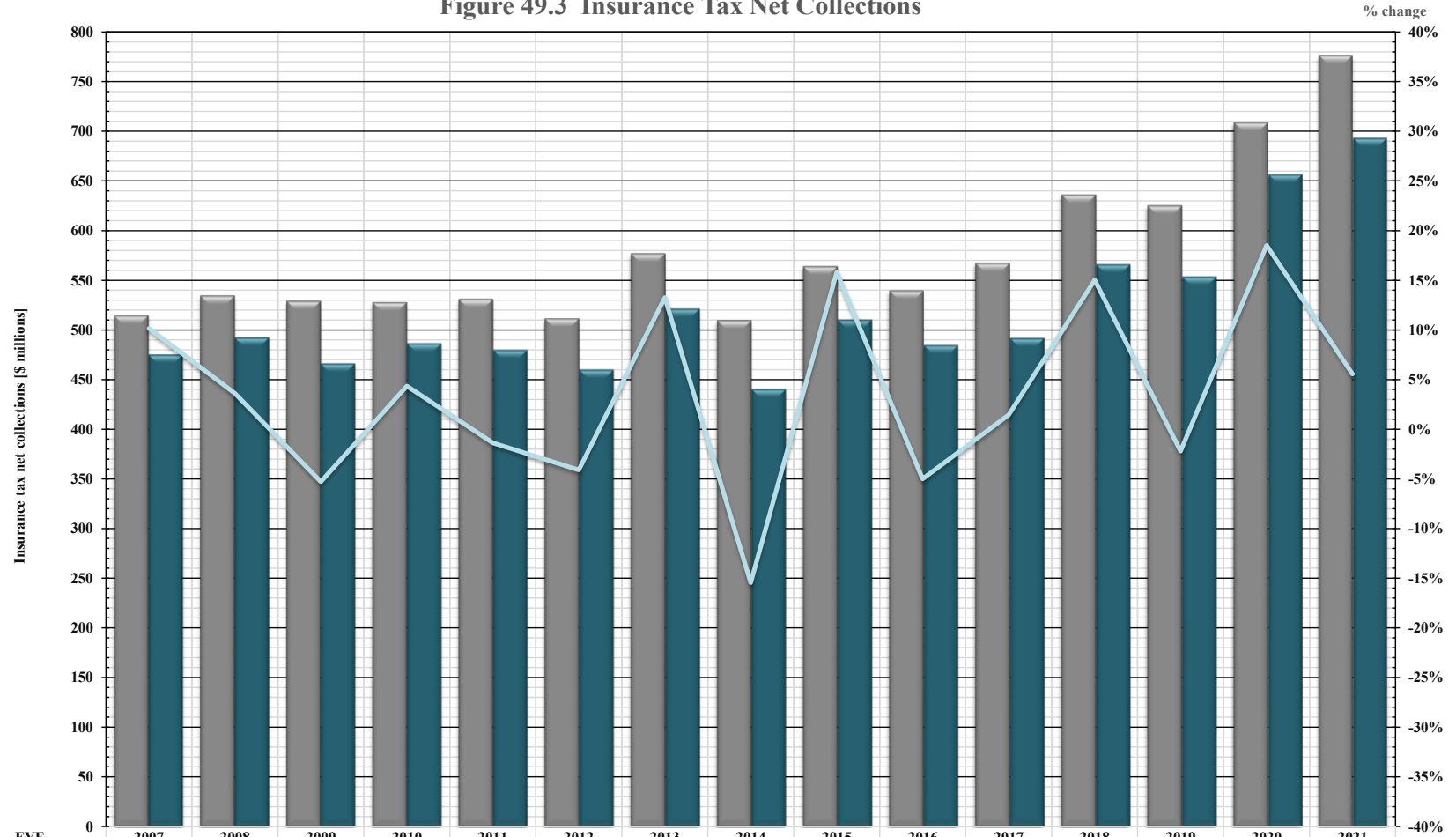


Figure 49.3 Insurance Tax Net Collections



FYE	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Insurance Tax net collections [\$]	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	775,893,117
Net proceeds to General Fund [\$]	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	692,648,073
YoY % change: net proceeds to GF	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%	5.56%
as a % of General Fund tax revenue	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%	2.40%

Article 8B of § 105 imposes a gross premiums tax on insurers, Article 65 corporations, Health Maintenance Organizations (HMOs), prepaid health plans, 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, prepaid health plan, 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 AND PREPAID HEALTH PLANS 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 Organization			Hospital & Dental		Title			
	Gross Premiums Tax [S]	Regulatory Charge [S]	Gross Premiums Tax [S]	Regulatory Charge [S]	Additional Rate <sup>†</sup> on Property Coverage Contracts [includes minimal amounts attributable to Life companies]					Gross Premiums Tax [S]	Regulatory Charge [S]	Gross Premiums Tax [S]	Regulatory Charge [S]	Gross Premiums Tax [S]	Regulatory Charge [S]
					General Fund Proceeds [S]	Volunteer Fire Department Fund [S]	Department of Insurance Proceeds [§58-84-25] [S]	Workers' Compensation Fund [§58-87-10(f)] [S]							
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	
2020-21...	190,503,464	13,278,282	371,599,672	26,093,877	18,331,067	9,165,533	9,165,533	9,165,533	10,108,952	653,129	41,571,206	7,640,777	6,224,298	406,739	

Fiscal year	Insurance Company Type										Disposition of Proceeds				
	Self-Insured		Captiv <sup>†††</sup>	Other Taxes Measured by Gross Premiums [S]	Gross Premiums Tax Collections from Dept. of Insurance [S]	Total Net Collections				Special Revenue Fund Allocation [§105-228.5 §58-6-25] [S]	NC Health Insurance Risk Pool Fund <sup>††</sup> [§105-228.5B] [S]	Amount to General Fund [S]	Amount to OSBM Civil Penalty & Forfeiture Fund [§105-236] [S]	DOR Fines/forfeitures collection cost [§115C-457.2] [S]	
	Gross Premiums Tax [S]	Regulatory Charge [S]				Gross Premiums Tax [S]	Add'l Rate <sup>†</sup> on Property Coverage Contracts [S]	Regulatory Charge [§ 58-6-25] [S]	Total [S]						
	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	-	566,105,324	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	
2020-21...	5,159,090	372,701	2,870,395	-	53,582,868	681,619,945	45,827,667	48,445,505	775,893,117	78,780,050	-	692,648,073	4,443,115	21,878	

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

<sup>††</sup>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 program in the preceding calendar year [§ 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 set the insurance regulatory charge rate at 6.5% statutorily (language was deleted referencing annual review by the General Assembly unless rate change is necessary).	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 [\$]	Y-o-Y % change	Allocation of Proceeds		
					Natural Heritage Trust Fund [\$]	Parks & Recreation Trust Fund [\$]	Amount to General Fund [\$]
2006-07	74,445,097	813	74,444,284	-0.9%	18,611,071	55,833,213	-
2007-08	60,785,978	3,002	60,782,976	-18.4%	15,195,744	45,587,232	-
2008-09	36,331,606	293,910	36,037,696	-40.7%	9,009,424	27,028,272	-
2009-10	34,204,312	-	34,204,312	-5.1%	8,551,078	25,653,234	-
2010-11	31,736,288	3,726	31,732,562	-7.2%	7,933,140	23,799,421	-
2011-12	34,416,861	72,001	34,344,860	8.2%	8,586,215	25,758,645	-
2012-13	43,073,572	6,152	43,067,420	25.4%	10,766,855	32,300,565	-
2013-14	45,381,922	48,313	45,333,609	5.3%	-	-	45,333,609
2014-15	55,523,630	2,526	55,521,104	22.5%	-	-	55,521,104
2015-16	60,968,254	-	60,968,254	9.8%	-	-	60,968,254
2016-17	67,473,051	6,293	67,466,758	10.7%	-	-	67,466,758
2017-18	72,945,222	17,728	72,927,494	8.1%	-	-	72,927,494
2018-19	80,378,787	20,763	80,358,024	10.2%	-	-	80,358,024
2019-20	87,895,466	4,468	87,890,999	9.4%	-	-	87,890,999
2020-21	113,615,741	-	113,615,741	29.3%	-	-	113,615,741

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.]

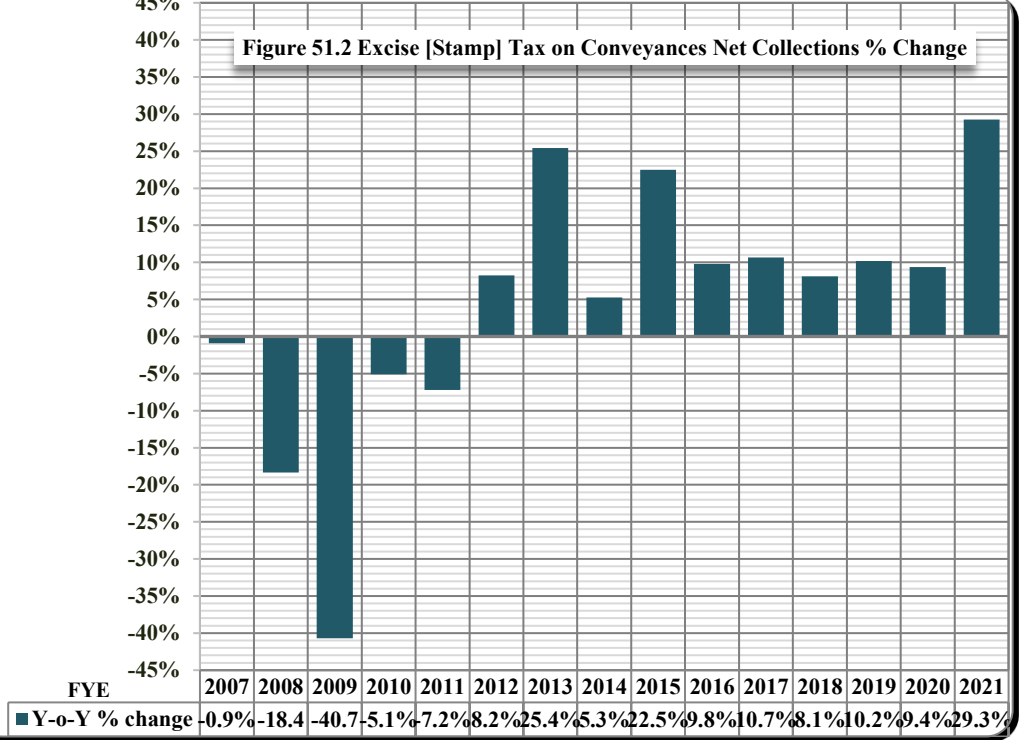
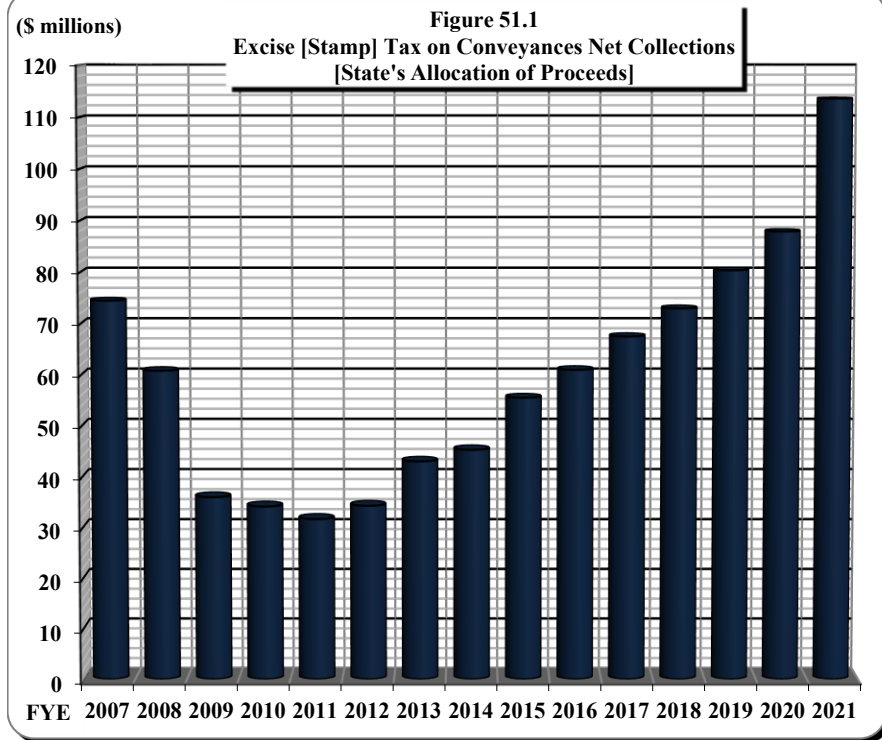


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS and AVIATION FUEL EXCISE TAX RATES BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline]	Population as of 7/1/2021 [1,000s]	PCE††† [current \$] calendar 2020		Motor fuel excise tax collections fiscal year 2021			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2021]††	
	[Rate per gallon as of 1/1/2021; local option taxes excluded]													Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000]	Amount [\$]	Rank	Aviation Fuel [\$]	Jet Fuel [\$]
	Gasoline			Diesel Fuel			Gasohol													
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]										
Alabama†	0.2600	-	0.2600	27	0.2700	-	0.2700	0.2600	-	0.2600	local option taxes: 1-3¢	TR	5,040	3,896,700	775	878,038	174.22	18	.095	.035
Alaska	0.0800	0.0095	0.0895	50	0.0800	0.0095	0.0895	0.0800	0.0095	0.0895	refining surcharge: .95¢	D	733	440,300	601	44,754	61.08	48	.047	.032
Arizona	0.1800	0.0100	0.1900	45	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	†carrier surcharge: 8¢ applies for large trucks LUST tax applicable	TR/IMP	7,276	5,195,700	724	844,828	116.11	40	0.05	.0305
Arkansas	0.2150	0.0330	0.2480	31	0.2250	0.0630	0.2880	0.2150	0.0330	0.2480	environmental fee	FRB-Rack	3,026	2,925,900	971	588,223	194.40	14	-	-
California	0.5050	0.0500	0.5550	2	0.3850	0.2600	0.6450	0.5050	0.0500	0.5550	subject to sales tax: 2.25% (G), 13% (D)	ER-Rack	39,238	27,258,000	690	7,659,320	195.20	13	0.18	0.02
Colorado	0.2200	-	0.2200	40	0.2050	-	0.2050	0.2200	-	0.2200		D	5,812	4,387,200	758	618,724	106.46	44	.06	.04
Connecticut	0.2500	-	0.2500	29	0.4460	-	0.4460	0.2500	-	0.2500	plus 8.1% petroleum tax (gas)	D	3,606	2,204,900	612	469,851	130.31	36	-	-
Delaware	0.2300	-	0.2300	38	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	1,003	864,400	871	124,842	124.42	37	0.23	0.05
Florida	0.18500	0.14125	0.32625	14	0.18500	0.15000	0.33500	0.18500	0.14125	0.32625	sales tax added to excise; local taxes for gasoline and gasohol vary from 0-6¢; includes inspection fee, SCETS, and statewide local tax	PH-Rack	21,781	12,681,400	588	2,873,845	131.94	35	.0427	.0427
Georgia	0.2870	-	0.2870	23	0.3220	-	0.3220	0.2870	-	0.2870	local sales tax additional; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	10,800	8,417,900	785	1,781,682	164.98	23	.01	-
Hawaii	0.1600	-	0.1600	49	0.1600	-	0.1600	0.1600	-	0.1600	sales tax applicable; local option taxes: 8.8-18¢	D	1,442	621,200	428	70,796	49.11	49	0.01	0.01
Idaho	0.3200	0.0100	0.3300	12	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	1¢ transfer fee; clean water fee	FRB-Rack	1,901	1,725,900	934	405,050	213.08	7	.07	.06
Illinois	0.3870	0.0110	0.3980	5	0.4620	0.0110	0.4730	0.3870	0.0110	0.3980	sales tax, environmental & LUST fees applicable; carrier surcharge: 11.4¢; 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	12,671	8,333,500	652	2,383,666	188.11	17	-	-
Indiana	0.3100	-	0.3100	17	0.5100	-	0.5100	0.3100	-	0.3100	sales tax applicable; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	FRB-Rack	6,806	6,138,000	905	1,545,597	227.09	3	.20	.20
Iowa	0.3000	-	0.3000	20	0.3250	-	0.3250	0.2400	-	0.2400		ER-Rack	3,193	3,519,700	1,104	673,571	210.95	10	.08	.05
Kansas	0.2400	0.0003	0.2403	34	0.2600	0.0003	0.2603	0.2400	0.0003	0.2403	inspection fees	D	2,935	2,160,600	736	445,472	151.80	29	-	-
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	4,509	3,822,400	849	699,875	155.20	27	.246	-
Louisiana	0.20000	0.00125	0.20125	42	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	PH-Rack	4,624	3,790,700	815	639,727	138.35	33	-	-
Maine	0.3000	-	0.3000	16	0.3120	-	0.3120	0.3000	-	0.3000		D	1,372	1,519,100	1,115	231,938	169.02	21	.30	.034
Maryland	0.3630	-	0.3630	8	0.3705	-	0.3705	0.3630	-	0.3630	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	6,165	4,250,400	689	1,025,338	166.31	22	.07	.07
Massachusetts	0.2400	-	0.2400	30	0.2400	-	0.2400	0.2400	-	0.2400		D	6,985	4,127,100	588	662,932	94.91	45	.26	.064
Michigan	0.2630	-	0.2630	26	0.2630	-	0.2630	0.2630	-	0.2630	sales tax applicable	PH-Rack	10,051	7,876,900	782	1,336,795	133.00	34	.03	.03
Minnesota	0.2850	0.0010	0.2860	24	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee	FRB-Rack	5,707	5,050,400	885	844,730	148.01	30	.05	.15
Mississippi	0.1800	0.0040	0.1840	47	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR	2,950	2,500,700	846	449,814	152.48	28	.064	.0525

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline]	Population as of 7/1/2021 [1,000s]	PCE††† [current \$] calendar 2020		Motor fuel excise tax collections fiscal year 2021			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2021]††	
	[Rates per gallon as of 1/1/2021; local option taxes excluded]													Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000]	Amount [\$]	Rank	Aviation Fuel [\$]	Jet Fuel [\$]
	Gasoline				Diesel Fuel			Gasohol												
	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	48	0.1700	0.0042	0.1742	0.1700	0.0030	0.1730	agriculture inspection fee: \$0.0005/gal; transport load fee: \$0.0025/gal	PH-Rack	6,168	6,455,300	1,049	696,002	112.84	41	.09	-
Montana†	0.3200	-	0.3200	15	0.2945	-	0.2945	0.3200	-	0.3200		D	1,104	1,018,200	937	274,353	248.45	1	.04	.04
Nebraska	0.2870	0.0090	0.2960	22	0.2870	0.0030	0.2900	0.2870	0.0090	0.2960	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,964	2,107,700	1,075	415,141	211.41	9	.05	.03
Nevada	0.24000	0.00805	0.24805	30	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	3,144	2,025,800	651	351,627	111.84	42	.02	.01
New Hampshire	0.22200	0.01625	0.23825	37	0.22200	0.01625	0.23825	0.22200	0.01625	0.23825	oil discharge cleanup fee	D	1,389	1,216,000	883	117,200	84.38	46	.04	.02
New Jersey	0.1050	0.4020	0.5070	3	0.1350	0.4420	0.5770	0.1050	0.4020	0.5070	petroleum fee	ER-Rack	9,267	5,956,800	642	386,173	41.67	50	.06	.06
New Mexico	0.17000	0.01875	0.18875	46	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,116	1,633,100	771	230,303	108.85	43	-	.17
New York	0.0805	0.1660	0.2465	33	0.0800	0.1485	0.2285	0.0805	0.1660	0.2465	sales tax applicable; petroleum tax	IMP-FR	19,836	9,080,400	451	1,465,180	73.87	47	.166/067	.067
North Carolina†	0.3610	0.0025	0.3635	7	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	10,551	8,269,100	791	2,113,248	200.29	11	-	-
North Dakota	0.2300	-	0.2300	38	0.2300	-	0.2300	0.2300	-	0.2300		D	775	515,400	662	173,157	223.44	5	.08	.08
Ohio	0.3850	-	0.3850	6	0.4700	-	0.4700	0.3850	-	0.3850		D	11,780	8,878,600	753	2,524,431	214.30	6	-	-
Oklahoma	0.1900	0.0100	0.2000	43	0.1900	0.0100	0.2000	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,987	3,913,000	988	571,408	143.33	32	.0008	.0008
Oregon	0.3600	-	0.3600	9	0.3600	-	0.3600	0.3600	-	0.3600	local option taxes: 1-5¢	D	4,246	3,015,400	711	619,333	145.86	31	.11	.03
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	12,964	10,941,100	842	3,031,113	233.81	2	.055	.015
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	1,096	670,000	611	130,104	118.75	39	-	-
South Carolina†	0.2400	0.0075	0.2475	32	0.2400	0.0075	0.2475	0.2400	0.0075	0.2475	inspection fee & LUST tax	ER-Rack	5,191	4,927,200	960	838,264	161.49	25	-	-
South Dakota	0.2800	0.0200	0.3000	19	0.2800	0.0200	0.3000	0.2660	0.0200	0.2860	inspection fee (gasohol E10); local option tax: 1¢	PH-Rack	895	605,600	683	189,881	212.07	8	.06	.04
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	6,975	5,357,300	774	1,210,808	173.59	19	.01	.01
Texas	0.2000	-	0.2000	43	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	29,528	23,956,400	820	3,596,892	121.81	38	-	-
Utah	0.3140	-	0.3140	16	0.3140	-	0.3140	0.3140	-	0.3140	Tax rate is based on the average wholesale price and is adjusted annually-actual rate: 16.5¢	D	3,338	2,615,500	797	534,738	160.20	26	.09	.09
Vermont	0.1210	0.1836	0.3046	18	0.2800	0.0400	0.3200	0.1210	0.1836	0.3046	cleanup fee; transport fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	646	604,300	940	109,548	169.69	20	.3017	-
Virginia†	0.2120	-	0.2120	41	0.2020	-	0.2020	0.2120	-	0.2120	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	8,642	6,775,900	785	1,421,963	164.54	24	.05	.05

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline]	Population as of 7/1/2021 [1,000s]	PCE††† [current \$] calendar 2020		Motor fuel excise tax collections fiscal year 2021			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2021]††	
	[Rates per gallon as of 1/1/2021; local option taxes excluded]													Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000]	Amount [\$]	Rank	Aviation Fuel [\$]	Jet Fuel [\$]
	Gasoline				Diesel Fuel			Gasohol												
	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	4	0.4940	-	0.4940	0.4940	-	0.4940	0.5% privilege tax	PH-Rack	7,739	5,121,000	663	1,518,342	196.20	12	.11	.11
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	1,783	1,429,600	799	399,542	224.09	4	.152	.152
Wisconsin	0.3090	0.0200	0.3290	13	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee	PH-Rack	5,896	5,837,800	991	1,123,970	190.64	16	0.06	0.06
Wyoming	0.2300	0.0100	0.2400	35	0.2300	0.0100	0.2400	0.2300	0.0100	0.2400	license tax	FRB-Rack	579	556,200	963	111,244	192.20	15	.05	.05
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	331,224	247,191,700	747 <sup>a</sup>	51,453,373	155.34 <sup>a</sup>	-	-	-
Federal	0.1830	0.0010	0.1840	38	0.2430	0.0010	0.2440	0.1830	0.0010	0.1840	LUST tax	-	-	-	-	-	155.34	-	0.194	0.219

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

<sup>a</sup> Weighted average

na-not applicable: not subject to motor fuel taxes

Per capita tax collection amounts are computations based on July 1, 2021 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, 2021: \$0.28 (G); \$0.29 (D)

†Montana excise tax rates effective July 1, 2021: \$0.325 (G); \$0 2955 (D)

†North Carolina-the motor fuel excise tax rate is the amount for 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%).

SL 2020-91, s.4 2. (HB77) (effective July 1, 2020) sets a temporary floor on the motor fuel excise tax rate. The legislation modifies the motor fuel excise tax rate calculated by § 105-449.80(a) for calendar years 2021 and 2022: for calendar year 2021, the motor fuel excise tax rate was legislated to be the greater of 36.1¢ per gallon or the rate calculated under § 105-449.80(a) (rate applicable for calendar year 2022 increases to 38.5¢ per gallon).

†South Carolina excise tax rate effective July 1, 2021: \$0.26.

†Virginia excise tax rates effective July 1, 2021: \$0 262 (G); \$0.27 (D).

††State aviation fuels excise tax rates apply to fuel used for general aviation purposes only. States that do not apply an excise tax to one or both fuels are denoted by [-] in the rate column.

Additional environmental fees, inspection fees, and sales and use taxes may apply.

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

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

- D Distributor
- TR Terminal rack
- R Retailer
- IMP Importation into state
- 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, 2021 (NST-EST2021-POP)* . December 2021 release.

U.S. Census Bureau, *2021 Annual Survey of State Government Tax Collections Detailed Table* , April 15, 2022 release.

U.S. Bureau of Economic Analysis. *SAPCE1 Personal Consumption Expenditures (PCE) by Major Type of Product* , October 6, 2022 update.

U.S. Bureau of Economic Analysis. *SAPCE2 Per Capita Personal Consumption Expenditures (PCE) by Major Type of Product* , October 6, 2022 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 2021 update; U.S. Energy Information Administration [EIA]

TABLE 53. MOTOR FUEL TAXES COLLECTIONS  
[§ 105 SUBCHAPTER V.]

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 2020-21) 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 revenues from fiscal year 2019-20 to fiscal year 2020-21.

Fiscal year	Motor Fuel Taxes 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			Taxes per 1¢ of tax	fees on over-due tax debts	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)					July through December†	January through June†	
	1/4¢ Motor Fuels and Oil Inspection Fees††		Registration Fees/Civil Penalties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected											Tax collections per 1¢ of tax
	General Fund allocation	Highway Fund allocation																				
[S]	[S]	[S]	[#]	[S]	[#]	[S]	[#]	[S]	[#]	[S]	[S]	[S]	[S]	[S]	[S]	[€]	[€]					
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				
2020-21	1,157,658	16,262,094	520,064	4,848,379,767	1,751,220,773	1,214,030,339	438,481,528	82,198,420	30,837,939	6,144,608,526	2,220,540,240	61,446,085	231,682	107,219,270	2,131,029,104	-	36.1	36.1				

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

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

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

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

SL 2020-91, s.4.2. (HB77) (effective July 1, 2020) sets a temporary floor on the motor fuel excise tax rate. The legislation modifies the motor fuel excise tax rate calculated by § 105-449.80(a) for calendar years 2021 and 2022: for calendar year 2021, the motor fuel excise tax rate was legislated to be the greater of 36.1¢ per gallon or the rate calculated under § 105-449.80(a); for calendar year 2022, SL 2020-91 modifies the statutory calculation by replacing 'amount for the preceding calendar year' with the amount the motor fuel excise tax rate would have been for calendar year 2021 as calculated under § 105-449.80(a), except for modified tax rate provisions within SL 2020-91 for calendar year 2021. The motor fuel excise tax rate applicable for calendar year 2022 is 38.5¢ per gallon.

††In addition to the per gallon motor fuel excise taxes, a 0.25¢ per gallon inspection tax is levied upon every gallon of motor fuel, alternative fuel used to operate a highway vehicle, kerosene, jet fuel, and aviation gasoline. [§ 119-18(a)]

‡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.

TABLE 53. -Continued

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.

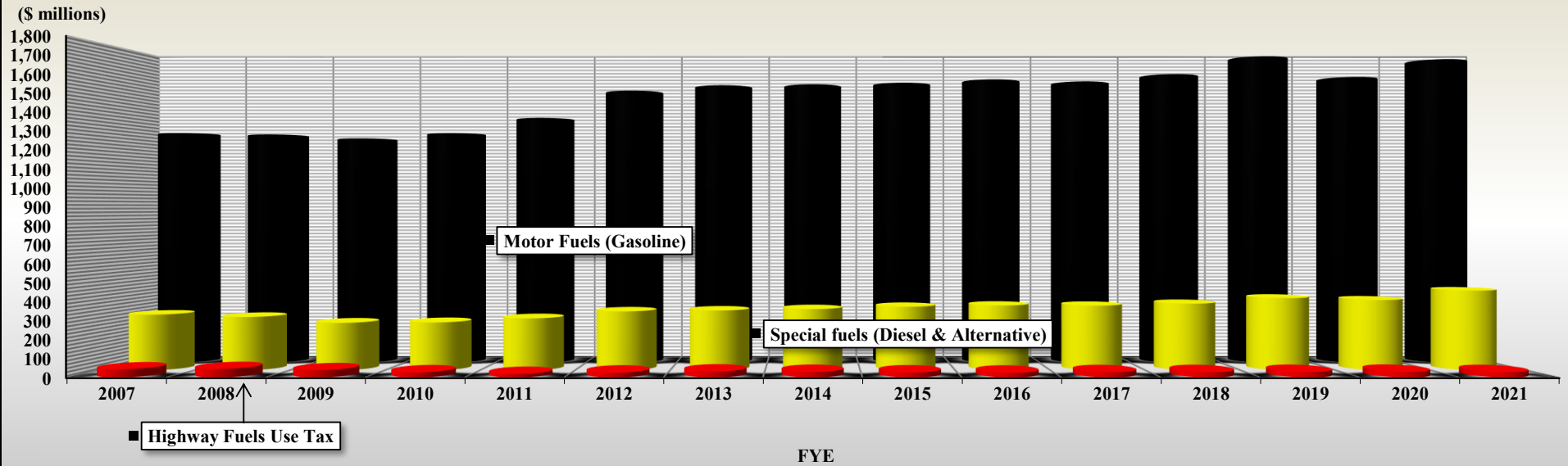
Fiscal year 2012-13

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.

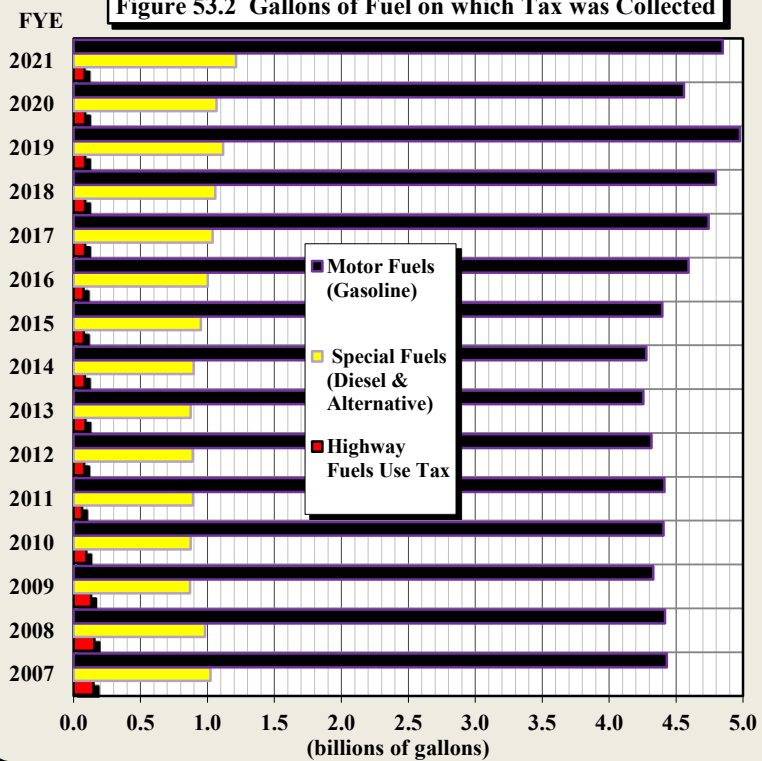
Fiscal year 2013-14 through 2014-15

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¢).

**Figure 53.1 Motor Fuel Taxes Gross Collections**



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



**Figure 53.3 Growth Patterns of Motor Fuel Taxes Gross Collections**

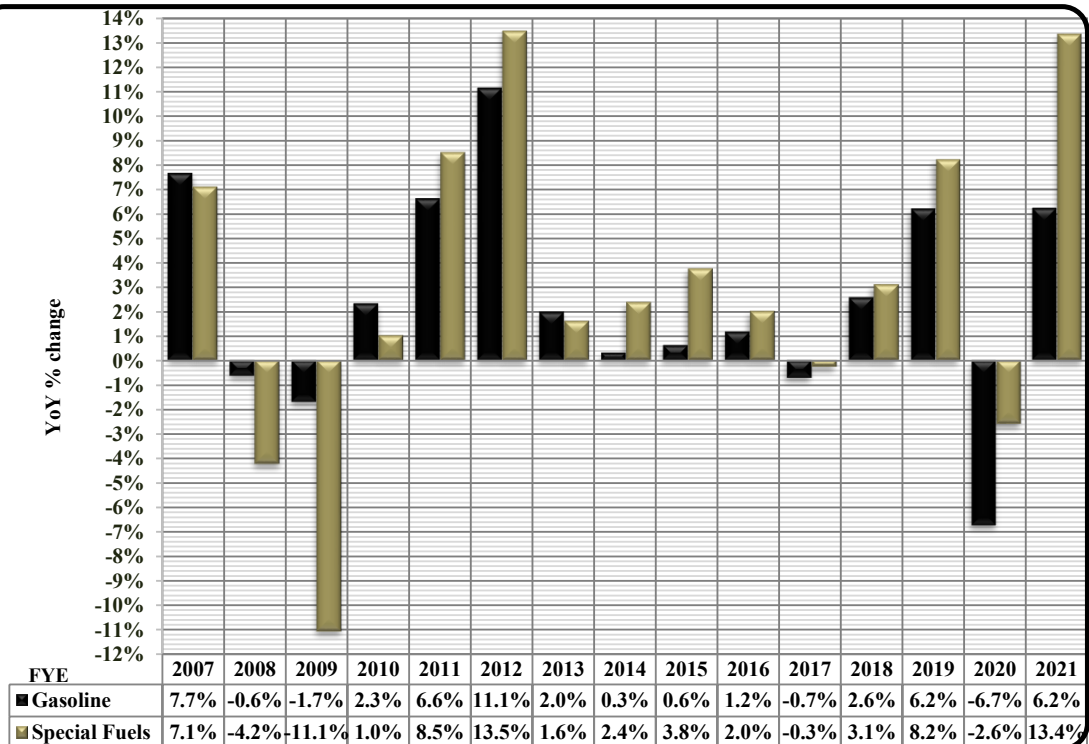


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[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:						Non-taxable	%
	U.S. Government	State Agencies	Combined U.S./State	School Boards	County/Municipal	Charter Schools	Community Colleges	Jet Fuel	Gasoline	Aviation Total	% Change				
U.S. Government	State Agencies	Combined U.S./State	School Boards	County/Municipal	Charter Schools	Community Colleges	Jet Fuel	Gasoline	Aviation Total	% Change	Non-taxable	% Change			
2006-07...	3,850,387	14,757,304	18,607,691	18,636,654	9,837,082	6,042	170,363	na	na	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%
2020-21...	829,810	15,911,191	16,741,001	5,500,177	4,614,182	242	6,883	428,012,751	5,603,948	433,616,699	-17.14%	460,479,184	6,062,410,106	6,522,889,290	5.58%

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]

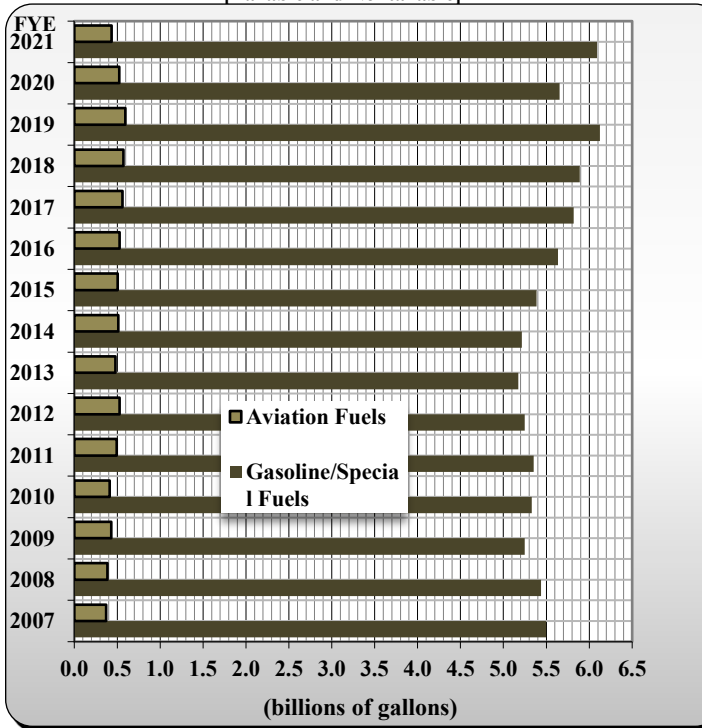


Figure 54.2 Gallons of Fuel Sold in North Carolina: Growth Trends [FYs 2006-07 to 2020-21]

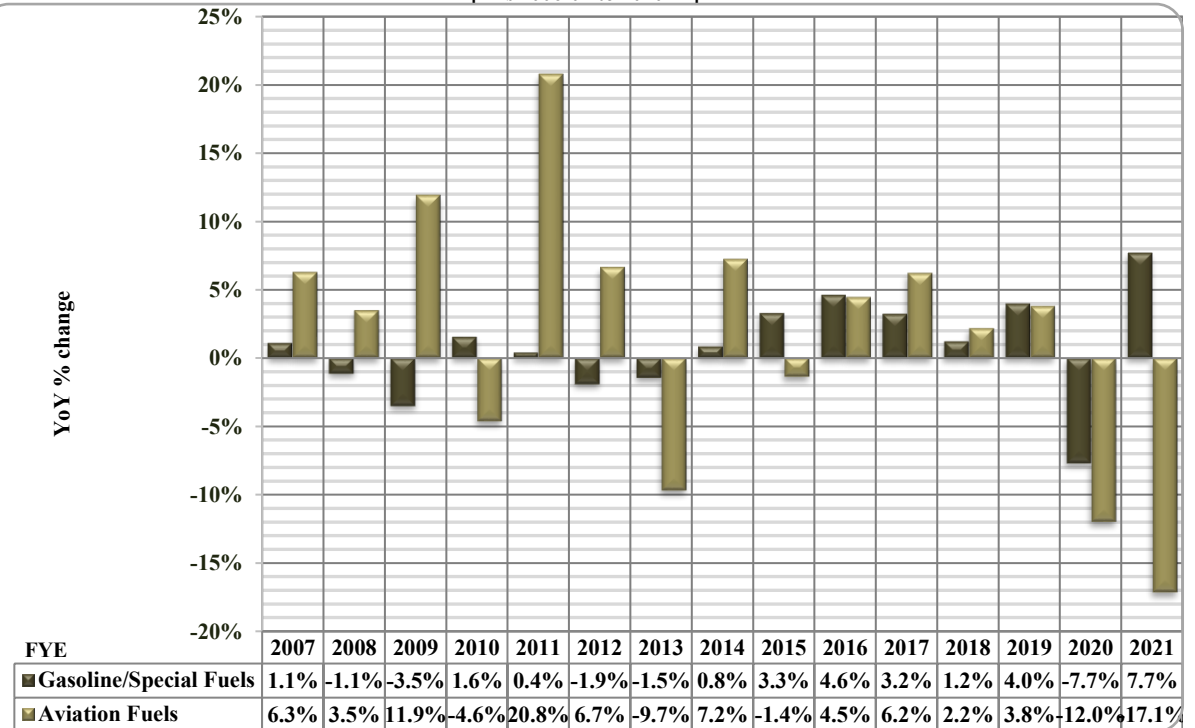




TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[§ 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.

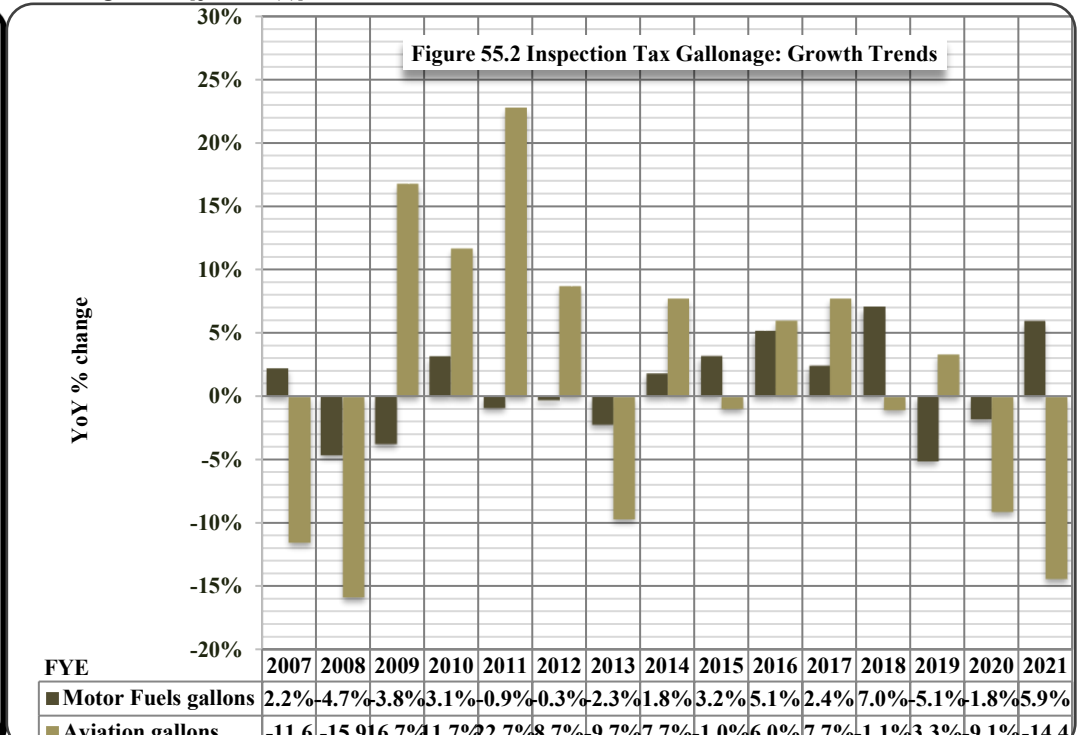
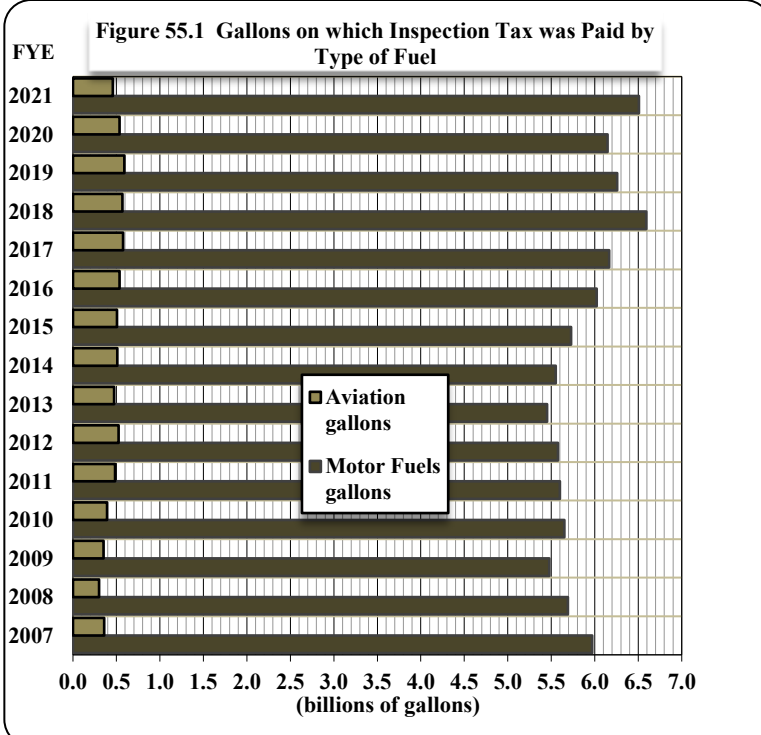
Fiscal year	Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type:				Motor Fuels†			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gasoline	Diesel	Kerosene	Alternative	Gallons on which tax was collected	Tax collections at 1/4¢ per gallon rate		Gallons on which tax 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
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%
2020-21.....	12,513,447	3,694,483	33,274	33,041	6,508,962,196	16,274,244	5.91%	458,203,068	1,145,508	-14.42%	6,967,165,264	17,419,752	4.28%

Collections include tax and interest as applicable.

†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 the following fuel regardless of whether the fuel is exempt from the per gallon excise tax imposed by Article 36C or 36D of § 105: motor fuel, alternative fuel used to operate a highway vehicle, kerosene, jet fuel, and aviation gasoline. [§ 119-18(a)]



**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 2020-2021  
 [§ 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.....	78,099,042.09	200,417.92	(3,620,059.44)	74,679,400.57	67,441,997.98	7,237,402.59	(2,062,332.17)	-	(186,924.29)	(247,860.25)	-	(2,832,458.84)	391,765.14	69,741,590.16	93.39%	
Alexander††††.....	8,517,117.60	19,979.67	(302,494.47)	8,234,602.80	6,779,428.32	1,455,174.48	(183,931.93)	1,789,694.28	(16,655.77)	(33,616.58)	-	1,608,870.31	11,988.86	11,410,951.97	138.57%	
Alleghany.....	3,099,603.70	6,846.56	(118,733.34)	2,987,716.92	2,477,817.73	509,899.19	(75,816.28)	328,287.12	(6,880.10)	(11,063.51)	-	318,876.63	49,833.08	3,590,953.86	120.19%	
Anson††††.....	5,297,910.85	12,354.90	(170,742.21)	5,139,523.54	4,203,321.55	936,201.99	(114,257.26)	1,016,631.12	(10,342.13)	(20,640.58)	-	1,030,316.08	7,559.23	7,048,790.00	137.15%	
Ashe††††.....	10,063,507.69	24,983.96	(270,553.82)	9,817,937.83	8,647,337.34	1,170,600.49	(234,947.53)	656,574.24	(21,292.13)	(34,963.04)	-	361,504.05	(75,191.66)	10,469,621.76	106.64%	
Avery.....	10,481,861.91	27,344.38	(312,645.95)	10,196,560.34	9,202,105.15	994,455.19	(283,499.14)	-	(25,666.29)	(33,830.09)	-	(774,423.33)	224,558.65	9,303,700.14	91.24%	
Beaufort.....	16,143,957.53	39,048.34	(738,846.75)	15,444,159.12	13,102,851.61	2,341,307.51	(400,929.30)	180,028.44	(36,305.30)	(51,966.90)	-	626,386.24	301,458.31	16,062,830.61	104.01%	
Bertie††††.....	3,277,730.86	7,158.01	(171,832.86)	3,113,056.01	2,524,058.64	588,997.37	(69,206.35)	995,451.24	(6,266.12)	(13,800.60)	-	1,024,835.70	(53,197.31)	4,990,872.57	160.32%	
Bladen.....	7,532,873.77	17,935.89	(343,014.97)	7,207,794.69	5,821,382.48	1,386,412.21	(177,595.02)	1,090,760.40	(16,093.74)	(27,733.58)	-	1,350,185.74	149,699.58	9,577,018.07	132.87%	
Brunswick.....	62,783,109.02	169,229.22	(1,911,833.20)	61,040,505.04	55,986,273.92	5,054,231.12	(1,715,465.62)	-	(155,167.37)	(202,437.53)	-	(2,163,699.83)	2,477,406.58	59,281,141.27	97.12%	
Buncombe††††.....	158,475,740.20	407,891.72	(5,043,385.07)	153,840,246.85	141,253,609.81	12,586,637.04	(3,841,482.89)	-	(348,613.84)	(512,098.67)	-	(9,358,711.32)	1,667,233.93	141,446,574.06	91.94%	
Burke.....	26,405,066.71	62,487.73	(1,415,878.07)	25,051,676.37	20,751,135.39	4,300,540.98	(635,546.24)	2,319,189.72	(57,489.38)	(91,288.48)	-	2,309,677.14	213,138.70	29,109,357.83	116.20%	
Cabarrus††††.....	111,174,191.06	263,351.75	(9,653,153.82)	101,784,388.99	94,138,820.07	7,646,006.92	(2,559,907.62)	-	(232,165.24)	(338,790.92)	-	(3,225,174.67)	1,136,715.56	96,565,066.10	94.87%	
Caldwell.....	22,462,736.79	53,751.06	(1,019,618.72)	21,496,869.13	17,788,925.65	3,709,943.48	(542,148.36)	1,821,464.04	(49,093.69)	(77,774.72)	-	2,393,933.01	194,772.70	25,238,022.11	117.40%	
Camden.....	2,110,433.32	5,381.79	(45,111.60)	2,070,703.51	1,788,425.82	282,277.69	(54,524.91)	508,315.56	(4,935.66)	(8,621.93)	-	410,856.33	(81,667.98)	2,840,124.92	137.16%	
Carteret.....	39,198,291.19	102,815.63	(1,705,950.39)	37,595,156.43	33,831,140.16	3,764,016.27	(1,033,583.40)	-	(93,461.80)	(124,756.82)	-	(2,502,708.60)	1,022,160.13	34,862,805.94	92.73%	
Caswell.....	2,981,035.67	7,682.52	(68,731.16)	2,919,987.03	2,200,445.79	719,541.24	(67,477.33)	1,429,637.40	(6,119.19)	(14,632.50)	-	1,345,880.06	(110,887.61)	5,495,887.86	188.22%	
Catawba††††.....	75,027,970.41	187,176.92	(3,432,465.97)	71,782,681.36	64,461,917.54	7,320,763.82	(1,748,014.00)	-	(158,527.76)	(239,115.27)	-	(1,104,365.07)	(110,696.97)	68,421,962.29	95.32%	
Chatham††††.....	24,761,814.24	62,538.66	(1,291,976.87)	23,532,376.03	21,165,151.55	2,367,224.48	(596,767.11)	1,673,205.25	(54,121.67)	(84,028.32)	-	1,326,848.11	175,547.90	25,973,060.19	110.37%	
Cherokee††††.....	12,078,360.91	29,905.49	(391,049.79)	11,717,220.21	10,367,380.79	1,349,839.42	(282,374.56)	254,157.72	(25,582.71)	(39,912.72)	-	120,487.39	(49,969.79)	11,694,025.54	99.80%	
Chowan.....	4,363,537.01	10,525.86	(256,021.83)	4,118,041.04	3,459,579.52	658,461.52	(106,259.85)	275,337.60	(9,610.89)	(14,636.22)	-	294,940.13	132,619.78	4,690,431.59	113.90%	
Clay††††.....	3,465,758.92	8,436.28	(121,897.25)	3,352,297.95	2,934,051.31	418,246.64	(79,443.58)	338,877.00	(7,196.29)	(12,332.47)	-	300,845.99	(43,286.04)	3,849,762.56	114.84%	
Cleveland.....	31,732,835.34	78,838.67	(1,429,339.00)	30,382,335.01	25,895,001.75	4,487,333.26	(794,341.58)	1,514,356.68	(72,012.31)	(106,193.03)	-	1,730,511.08	131,833.30	32,786,489.15	107.91%	
Columbus.....	14,287,217.90	34,454.42	(679,248.04)	13,642,424.28	11,340,961.68	2,301,462.60	(345,369.54)	2,785,145.53	(31,321.03)	(54,922.67)	-	1,757,969.20	(1,059,086.82)	16,694,838.95	122.37%	
Craven.....	37,350,499.71	81,214.03	(2,312,683.13)	35,119,030.61	30,973,890.32	4,145,140.29	(938,992.40)	1,069,580.64	(84,993.65)	(120,345.78)	-	752,565.50	447,452.97	36,244,297.89	103.20%	
Cumberland††††.....	139,303,222.09	346,580.40	(6,903,767.73)	132,746,034.76	119,023,338.76	13,722,696.00	(3,233,542.58)	63,539.40	(292,507.46)	(442,367.16)	-	997,452.84	(565,302.48)	129,273,307.32	97.38%	
Currituck.....	17,383,051.04	48,246.98	(228,256.45)	17,203,041.57	16,162,539.35	1,040,502.22	(498,076.30)	-	(44,825.98)	(56,953.24)	-	(1,698,893.61)	(157,998.45)	14,746,293.99	85.72%	
Dare.....	47,072,727.27	134,581.17	(725,151.88)	46,482,156.56	43,797,209.96	2,684,946.60	(1,343,688.82)	-	(120,940.36)	(153,914.82)	-	(7,579,515.15)	1,861,766.12	39,145,863.53	84.22%	
Davidson††††.....	50,180,143.45	118,943.98	(2,140,982.28)	48,158,105.15	41,287,425.93	6,870,679.22	(1,124,694.42)	5,252,594.04	(101,915.78)	(178,575.63)	-	4,640,022.19	(287,544.22)	56,357,991.33	117.03%	
Davie.....	12,606,332.40	30,724.67	(587,263.92)	12,049,793.15	10,521,482.85	1,528,310.30	(323,360.25)	1,207,249.44	(29,322.55)	(44,159.62)	-	910,039.93	(290,881.41)	13,479,358.69	111.86%	
Duplin††††.....	14,763,413.70	34,793.36	(633,105.81)	14,165,101.25	11,874,144.27	2,290,956.98	(323,594.33)	2,086,211.76	(29,252.17)	(54,400.60)	-	2,244,827.35	139,587.72	18,228,480.98	128.69%	
Durham††††.....	227,830,378.43	546,207.54	(27,088,870.93)	201,287,715.04	188,399,863.56	12,887,851.48	(4,184,727.29)	-	(378,969.52)	(558,586.74)	(55,036.32)	(8,039,617.24)	4,552,660.01	192,623,437.94	95.70%	
Edgecombe††††.....	16,754,433.62	39,128.70	(773,183.47)	16,020,378.85	13,575,597.41	2,444,781.44	(368,743.23)	1,969,722.72	(33,391.71)	(60,181.18)	-	1,276,736.08	122,022.01	18,926,543.54	118.14%	
Forsyth††††.....	181,900,740.45	426,735.44	(17,064,709.03)	165,262,766.86	148,010,918.22	17,251,848.64	(4,048,028.00)	-	(366,825.78)	(550,458.63)	-	(1,690,318.82)	(1,404,682.64)	157,202,452.99	95.12%	
Franklin.....	17,227,411.03	45,334.44	(368,069.06)	16,904,676.41	14,775,704.32	2,128,972.09	(452,861.42)	2,583,937.32	(41,046.02)	(64,999.50)	-	2,008,676.22	(189,008.37)	20,749,374.64	122.74%	
Gaston††††.....	85,911,842.29	207,399.30	(5,283,703.97)	80,835,537.62	70,872,002.33	9,963,535.29	(1,918,564.77)	2,075,621.88	(173,913.55)	(276,556.95)	-	2,557,802.82	741,382.58	83,841,309.63	103.72%	
Gates.....	1,767,460.32	3,828.07	(39,955.77)	1,731,332.62	1,257,508.00	473,824.62	(38,461.74)	720,113.76	(3,485.26)	(8,244.83)	-	653,473.46	(56,560.58)	2,998,167.43	173.17%	
Graham††††.....	2,807,344.62	6,986.63	(22,768.14)	2,791,563.11	2,411,539.58	380,023.53	(65,458.81)	328,287.12	(5,914.90)	(10,431.02)	-	175,893.48	(14,767.50)	3,199,171.48	114.60%	
Granville.....	13,332,012.06	32,700.46	(504,713.51)	12,859,999.01	10,624,119.13	2,235,879.88	(325,087.15)	1,980,312.61	(29,477.62)	(49,568.21)	-	2,310,067.72	203,387.15	16,949,633.51	131.80%	
Greene††††.....	3,073,268.86	6,771.43	(136,248.06)	2,943,792.23	2,292,632.89	651,159.34	(62,325.11)	1,270,788.84	(5,643.50)	(14,189.47)	-	1,184,543.36	(99,097.42)	5,217,868.93	177.25%	
Guilford.....	224,205,393.60	554,386.98	(15,131,427.99)	209,628,352.59	186,168,376.69	23,459,975.90	(5,700,335.68)	-	(516,765.04)	(696,076.63)	-	(2,146,534.17)	(3,069,554.76)	197,499,086.31	94.21%	
Halifax††††.....	17,054,863.22	39,191.40	(709,457.31)	16,384,597.31	14,060,708.21	2,323,889.10	(382,247.21)	804,833.04	(34,644.10)	(37,395.58)	-	1,278,365.09	67,676.92	17,861,185.47	109.01%	
Harnett††††.....	36,124,115.27	87,472.24	(2,054,359.21)	34,157,228.30	29,805,756.71	4,351,471.59	(805,898.92)	5,474,981.64	(72,960.18)	(132,619.45)	-	4,356,243.28	(93,467.20)	42,883,507.47	125.55%	
Haywood††††.....	27,083,781.46	68,055.91	(577,643.30)	26,574,194.07	23,606,412.25	2,967,781.82	(644,657.83)	52,949.52	(58,437.33)	(88,703.00)	-	(30,192.13)	146,679.32	25,951,832.62	97.66%	
Henderson.....	42,562,909.23	94,056.28	(2,073,966.61)	40,582,998.90	35,853,189.03	4,729,809.87	(1,096,251.97)	720,113.76	(99,442.61)	(137,243.40)	-	712,674.53	509,235.72	41,192,084.93	101.50%	

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	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	§ 105-524 allocation provisions [§ 105-524(b) adjustment]†††			§ 105-501	§ 105-472	§ 105-507.3				
Hertford†††	7,609,973.44	16,885.00	(611,186.23)	7,015,672.21	5,795,865.09	1,219,807.12	(158,233.43)	497,725.56	(14,333.17)	(25,120.75)	-	664,906.12	31,533.49	8,012,150.03	114.20%	
Hoke	9,076,423.26	21,945.68	(355,995.65)	8,742,373.29	7,307,854.39	1,434,518.90	(223,838.10)	2,732,196.00	(20,240.82)	(38,428.94)	-	2,569,144.72	(146,884.29)	13,614,321.86	155.73%	
Hyde	1,939,030.76	5,123.68	(26,767.59)	1,917,386.85	1,706,988.73	210,398.12	(52,417.95)	31,769.76	(4,728.20)	(6,469.62)	-	(380.89)	(8,768.18)	1,876,391.77	97.86%	
Iredell	81,878,028.99	216,639.83	(2,828,856.83)	79,265,811.99	72,200,256.90	7,065,555.09	(2,211,516.48)	-	(200,386.89)	(263,011.20)	-	(2,999,629.65)	(125,450.20)	73,465,817.57	92.68%	
Jackson†††	20,447,655.88	52,208.94	(550,932.60)	19,948,932.22	18,136,420.88	1,812,511.34	(494,525.03)	-	(44,821.31)	(66,405.76)	-	(375,780.02)	235,119.27	19,202,519.37	96.26%	
Johnston	64,227,998.37	163,720.12	(2,300,394.07)	62,091,324.42	55,189,304.60	6,902,019.82	(1,687,346.95)	3,452,309.76	(153,030.56)	(218,001.48)	-	3,047,461.72	64,054.55	66,596,771.46	107.26%	
Jones†††	1,767,302.11	4,264.14	(110,775.08)	1,660,791.17	1,395,319.71	265,471.46	(37,944.86)	667,164.12	(3,436.15)	(7,825.55)	-	507,029.50	(98,507.41)	2,687,270.82	161.81%	
Lee†††	27,430,744.34	70,075.72	(815,182.64)	26,685,637.42	23,807,814.13	2,877,823.29	(647,750.86)	391,826.52	(58,570.84)	(90,236.61)	-	(229,669.32)	(226,978.10)	25,824,258.21	96.77%	
Lenoir	18,428,535.57	45,024.15	(791,460.52)	17,682,099.20	14,930,382.60	2,751,716.60	(457,203.91)	1,652,025.60	(41,378.36)	(64,455.65)	-	945,393.06	(670,376.45)	19,046,103.49	107.71%	
Lincoln†††	32,880,860.09	83,019.71	(1,014,491.01)	31,949,388.79	28,606,487.29	3,342,901.50	(776,077.91)	1,842,643.81	(112,750.34)	-	-	771,947.38	(234,370.16)	33,370,439.51	104.45%	
Macon	17,840,054.06	47,337.02	(299,774.26)	17,587,616.82	15,887,758.41	1,699,858.41	(487,808.43)	-	(44,224.59)	(58,354.23)	-	(922,650.98)	(62,043.34)	16,012,535.25	91.04%	
Madison†††	5,282,732.37	22,362.61	(98,376.09)	5,206,718.89	4,431,683.49	775,035.40	(124,480.23)	1,090,760.40	(11,278.57)	(21,087.89)	-	804,446.91	(83,133.16)	6,861,946.35	131.79%	
Martin†††	7,199,821.08	17,386.99	(223,454.83)	6,993,753.24	6,003,775.34	989,977.90	(163,350.59)	328,287.12	(14,805.39)	(24,445.79)	-	554,507.58	76,903.01	7,750,849.18	110.83%	
McDowell	13,455,902.21	33,927.70	(411,466.95)	13,078,362.96	11,112,118.15	1,966,244.81	(340,211.62)	720,113.76	(30,766.82)	(45,945.72)	-	1,025,560.46	435,164.83	14,842,277.85	113.49%	
Mecklenburg	683,475,483.13	1,759,903.49	(53,762,362.31)	631,473,024.31	587,335,170.59	44,137,853.72	(14,434,982.30)	-	(1,308,389.47)	(1,714,361.07)	(189,704.20)	(26,436,470.07)	(11,817,134.07)	575,571,983.13	91.15%	
Mitchell	4,836,298.78	11,651.91	(125,263.98)	4,722,686.71	3,982,001.59	740,685.12	(121,864.80)	307,107.24	(11,026.45)	(16,756.19)	-	249,596.99	(71,583.97)	5,058,159.53	107.10%	
Montgomery†††	7,490,654.23	16,923.79	(380,532.16)	7,127,045.86	5,910,019.87	1,217,025.99	(160,861.98)	1,111,940.28	(14,544.26)	(27,594.23)	-	944,839.93	(75,033.24)	8,905,792.36	124.96%	
Moore†††	47,635,038.86	115,472.14	(2,830,635.81)	44,919,875.19	40,511,040.06	4,408,835.13	(1,103,038.23)	-	(99,961.16)	(149,599.90)	-	(635,401.38)	1,149,199.07	44,081,073.59	98.13%	
Nash	34,612,548.76	82,799.62	(1,873,671.16)	32,821,677.22	28,018,941.88	4,802,735.34	(857,313.12)	1,228,429.32	(77,729.92)	(113,312.45)	-	900,567.47	(646,367.36)	33,255,951.16	101.32%	
New Hanover†††	146,191,120.45	371,885.47	(8,782,747.13)	137,780,258.79	127,352,872.38	10,427,386.41	(3,458,850.08)	-	(313,311.23)	(458,545.71)	-	(8,731,537.01)	1,714,556.61	126,532,571.37	91.84%	
Northampton	3,701,784.02	8,750.82	(222,809.78)	3,487,725.06	2,976,416.78	511,308.28	(90,837.15)	995,451.24	(8,213.73)	(14,999.40)	-	908,757.04	6,367.79	5,284,250.85	151.51%	
Onslow†††	77,302,471.59	200,403.18	(2,137,505.99)	75,365,368.78	68,422,004.08	6,943,364.70	(1,861,153.22)	1,164,889.80	(168,421.51)	(254,928.73)	-	1,753,659.85	893,208.03	76,892,623.00	102.03%	
Orange†††	60,896,839.46	143,991.14	(7,334,490.82)	53,706,339.78	47,491,906.88	6,214,432.90	(1,060,372.87)	349,467.00	(95,530.46)	(151,803.78)	(14,288.74)	3,326,771.02	2,256,341.05	58,316,923.00	108.58%	
Pamlico	3,456,618.12	8,426.02	(124,471.01)	3,340,573.13	2,786,658.51	553,914.62	(85,099.18)	423,596.28	(7,702.49)	(12,563.43)	-	389,618.76	(9,233.66)	4,039,189.41	120.91%	
Pasquotank†††	18,017,957.74	45,202.01	(617,536.89)	17,445,622.86	15,536,231.44	1,909,391.42	(422,466.42)	21,179.88	(38,315.14)	(58,190.58)	-	(146,914.90)	12,480.03	16,813,395.73	96.38%	
Pender	19,312,973.05	51,003.49	(372,472.44)	18,991,504.10	16,903,835.13	2,087,668.97	(517,541.79)	1,789,694.28	(46,811.13)	(69,169.92)	-	950,515.69	(43,734.48)	21,054,456.75	110.86%	
Perquimans	2,618,834.03	6,132.61	(67,455.13)	2,557,511.51	2,080,237.64	477,273.87	(63,704.75)	529,495.44	(5,776.09)	(10,326.12)	-	594,314.24	87,211.31	3,688,725.54	144.23%	
Person	11,521,544.77	28,293.32	(400,382.67)	11,149,455.42	9,452,712.89	1,696,742.53	(287,631.91)	783,653.16	(26,044.90)	(39,763.94)	-	936,762.61	12,596.45	12,529,026.89	112.37%	
Pitt†††	76,114,424.26	177,104.12	(8,101,797.92)	68,189,730.46	60,957,118.82	7,232,611.64	(1,672,140.54)	169,438.56	(151,420.34)	(227,656.41)	-	1,363,121.54	1,330,962.73	69,002,036.00	101.19%	
Polk	5,515,610.28	18,009.40	(245,382.83)	5,288,236.85	4,473,427.62	814,809.23	(136,637.26)	783,653.16	(12,385.43)	(20,265.47)	-	658,133.49	6,795.63	6,567,530.97	124.19%	
Randolph†††	42,070,431.70	102,266.58	(1,562,363.43)	40,610,334.85	34,767,647.40	5,842,687.45	(949,504.48)	4,521,890.40	(86,007.40)	(150,896.30)	-	4,082,658.56	(100,333.76)	47,928,141.87	118.02%	
Richmond	13,557,332.20	28,137.16	(729,999.92)	12,855,469.44	10,858,523.20	1,996,946.24	(331,260.04)	571,854.96	(29,999.90)	(44,716.18)	-	982,379.79	423,102.96	14,426,831.03	112.22%	
Robeson†††	37,724,943.00	90,500.27	(1,507,476.11)	36,307,967.16	31,075,182.84	5,232,784.32	(840,149.28)	3,176,972.16	(76,029.15)	(131,977.52)	-	3,823,289.75	570,156.71	42,830,229.83	117.96%	
Rockingham†††	27,162,227.53	63,439.44	(1,240,217.30)	25,985,449.67	21,693,294.98	4,292,154.69	(588,905.40)	2,308,599.72	(53,386.35)	(94,630.73)	-	2,685,395.71	121,193.09	30,363,715.71	116.85%	
Rowan†††	46,450,717.08	109,595.66	(2,500,231.11)	44,060,081.63	38,228,063.78	5,832,017.85	(1,038,916.06)	4,130,063.88	(94,135.64)	(161,031.10)	-	3,185,525.27	(1,104,053.00)	48,977,534.98	111.16%	
Rutherford†††	22,376,912.26	54,874.15	(695,500.06)	21,736,286.35	18,788,937.76	2,947,348.59	(509,960.36)	1,726,154.88	(46,183.26)	(78,381.25)	-	1,462,007.10	(117,000.48)	24,172,922.98	111.21%	
Sampson†††	17,033,780.89	40,006.93	(799,077.82)	16,274,710.00	13,743,507.05	2,531,202.95	(373,934.12)	2,223,880.56	(33,871.45)	(61,907.91)	-	2,163,112.66	(237,793.95)	19,954,195.79	122.61%	
Scotland	10,743,442.05	23,740.18	(927,144.97)	9,840,037.26	8,141,926.79	1,698,110.47	(248,615.27)	878,962.32	(22,541.65)	(35,751.71)	-	891,340.97	(60,842.55)	11,242,589.37	114.25%	
Stanly†††	24,148,559.88	59,414.70	(871,834.37)	23,336,140.21	20,403,540.85	2,932,599.36	(555,727.30)	1,101,350.28	(50,374.54)	(81,552.72)	-	732,640.79	(44,434.87)	24,438,041.85	104.72%	
Stokes	9,637,741.89	21,602.17	(532,770.68)	9,126,573.38	7,514,556.67	1,612,016.71	(230,285.32)	2,107,391.52	(20,887.01)	(37,587.77)	-	1,910,848.92	61,522.56	12,917,576.28	141.54%	
Surry†††	31,063,215.83	73,819.42	(1,670,993.80)	29,466,041.45	25,580,463.24	3,885,578.21	(694,263.55)	-	(62,867.63)	(98,243.59)	-	376,747.61	392,726.97	29,380,141.26	99.71%	
Swain†††	5,645,405.22	14,112.71	(133,321.13)	5,526,196.80	4,913,297.56	612,899.24	(134,102.92)	338,877.00	(12,144.53)	(19,564.84)	-	100,194.55	33,660.59	5,833,116.65	105.55%	
Transylvania	12,950,925.77	34,479.97	(253,602.49)	12,731,803.25	11,172,871.44	1,558,931.81	(342,361.59)	169,438.56	(31,016.51)	(42,864.95)	-	119,240.91	366,029.08	12,970,268.75	101.87%	
Tyrrell	835,032.02	2,018.30	(23,257.68)	813,792.64	674,981.03	138,811.61	(20,513.21)	158,848.56	(1,854.46)	(3,251.71)	-	145,126.81	(2,676.73)	1,089,471.90	133.88%	
Union	73,846,462.59	193,761.66	(2,220,104.75)	71,820,119.50	64,400,109.49	7,420,010.01	(1,971,766.28)	4,606,609.56	(178,759.76)	(254,174.04)	-	3,230,944.52	310,170.87	77,563,144.37	108.00%	

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	§ 105-524 allocation provisions [§ 105-524(b) adjustment]†††			§ 105-501	§ 105-472	§ 105-507.3					
																	[S]
Vance.....	16,966,457.01	42,838.59	(340,181.01)	16,669,114.59	14,469,132.80	2,199,981.79	(439,913.87)	381,236.76	(39,838.30)	(56,706.59)	-	137,146.31	197,291.58	16,848,330.48	101.08%		
Wake.....	600,434,775.39	1,562,049.94	(30,778,270.00)	571,218,555.33	529,613,488.59	41,605,066.74	(13,040,131.17)	-	(1,182,067.78)	(1,553,225.30)	(170,856.80)	(16,493,429.43)	(4,022,436.94)	534,756,407.91	93.62%		
Warren.....	3,673,962.10	8,635.14	(108,290.01)	3,574,307.23	2,876,634.11	697,673.12	(87,920.47)	1,069,580.64	(7,964.07)	(15,562.00)	-	895,772.81	(53,903.89)	5,374,310.25	150.36%		
Washington.....	2,879,893.43	6,475.63	(113,902.71)	2,772,466.35	2,186,079.47	586,386.88	(66,749.56)	349,467.00	(6,047.82)	(10,434.53)	-	440,450.88	52,602.09	3,531,754.41	127.39%		
Watauga.....	28,242,757.81	70,177.20	(2,111,662.34)	26,201,272.67	23,762,147.04	2,439,125.63	(727,386.06)	-	(65,933.41)	(86,932.27)	-	(1,178,593.41)	362,619.04	24,505,046.56	93.53%		
Wayne.....	40,436,100.35	101,117.17	(1,893,322.46)	38,643,895.06	33,335,841.64	5,308,053.42	(1,017,207.51)	2,403,908.89	(92,073.78)	(136,661.60)	-	1,985,067.53	(466,633.31)	41,320,295.28	106.93%		
Wilkes††††.....	22,734,068.60	52,468.94	(1,405,773.71)	21,380,763.83	18,374,497.04	3,006,266.79	(501,001.46)	1,641,435.60	(45,397.79)	(76,911.42)	-	1,651,297.75	162,915.41	24,213,101.92	113.25%		
Wilson.....	31,401,261.79	83,632.72	(1,276,319.52)	30,208,574.99	26,385,719.86	3,822,855.13	(808,933.76)	413,006.40	(73,214.72)	(101,758.45)	-	232,512.00	(140,591.25)	29,729,595.21	98.41%		
Yadkin.....	8,027,898.14	19,020.85	(232,474.65)	7,814,444.34	6,330,268.46	1,484,175.88	(193,551.53)	1,387,277.88	(17,530.42)	(30,768.30)	-	1,517,631.11	11,917.38	10,489,420.46	134.23%		
Yancey.....	5,037,843.98	12,004.63	(189,481.29)	4,860,367.32	4,071,076.21	789,291.11	(125,169.29)	550,675.20	(11,344.08)	(18,047.34)	-	506,874.41	24,603.88	5,787,960.10	119.08%		
<b>Totals.....</b>	<b>4,597,364,464.98</b>	<b>11,509,940.69</b>	<b>(271,811,077.85)</b>	<b>4,337,063,327.82</b>	<b>3,906,979,458.49</b>	<b>430,083,869.33</b>	<b>(105,920,251.61)</b>	<b>105,920,251.61</b>	<b>(9,595,918.62)</b>	<b>(13,918,905.82)</b>	<b>(429,886.06)</b>	<b>-</b>	<b>-</b>	<b>4,313,118,617.32</b>	<b>99.45%</b>		
Less administrative costs:																	
pursuant to § 105-472.....																	
pursuant to § 105-501.....																	
pursuant to § 105-507.3.....																	
<b>Distributable to units.....</b>																	

The amounts in the above table do not agree with the actual receipts of the local governments in fiscal year 2020-21 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 2020-21 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, 2020 through June 30, 2021 was \$23,944,710.50.

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 2020-21, a sum of \$105,920,251.61 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-six (46) 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 2020-2021

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.....	33,721,294.05	3,778,756.27	1.75722%	37,500,050.32	(1,031,155.61)	(124,798.65)	36,344,096.06
Alexander.....	3,014,049.18	667,489.44	0.31040%	3,681,538.62	(91,965.91)	(12,283.73)	3,577,288.98
Alleghany.....	1,239,120.48	274,092.09	0.12746%	1,513,212.57	(37,905.46)	(5,048.11)	1,470,259.00
Anson.....	1,866,447.89	439,846.25	0.20454%	2,306,294.14	(57,128.60)	(7,697.07)	2,241,468.47
Ashe.....	3,844,637.12	600,374.91	0.27919%	4,445,012.03	(117,473.65)	(14,807.17)	4,312,731.21
Avery.....	4,600,963.11	622,395.19	0.28943%	5,223,358.30	(141,745.56)	(17,386.96)	5,064,225.78
Beaufort.....	6,551,645.70	1,366,955.69	0.63567%	7,918,601.39	(200,459.14)	(26,410.02)	7,691,732.23
Bertie.....	1,128,159.78	185,580.89	0.08630%	1,313,740.67	(34,602.89)	(4,377.04)	1,279,760.74
Bladen.....	2,910,334.47	678,069.49	0.31532%	3,588,403.96	(88,793.78)	(11,975.21)	3,487,634.97
Brunswick.....	27,992,813.67	2,134,697.70	0.99269%	30,127,511.37	(857,723.02)	(100,140.26)	29,169,648.09
Buncombe.....	62,782,080.78	7,197,769.38	3.34715%	69,979,850.16	(1,920,740.99)	(232,896.08)	67,826,213.09
Burke.....	10,374,899.08	2,418,961.38	1.12488%	12,793,860.46	(317,766.10)	(42,692.00)	12,433,402.36
Cabarrus.....	41,844,516.79	3,279,773.44	1.52518%	45,124,290.23	(1,279,953.52)	(150,052.71)	43,694,284.00
Caldwell.....	8,893,083.29	1,990,469.20	0.92562%	10,883,552.49	(271,067.70)	(36,317.49)	10,576,167.30
Camden.....	894,100.18	65,652.11	0.03053%	959,752.29	(27,259.79)	(3,191.11)	929,301.39
Carteret.....	16,915,187.47	2,307,139.65	1.07288%	19,222,327.12	(516,783.76)	(63,991.66)	18,641,551.70
Caswell.....	1,099,671.99	237,276.92	0.11034%	1,336,948.91	(33,735.75)	(4,459.82)	1,298,753.34
Catawba.....	28,657,989.87	4,046,461.74	1.88171%	32,704,451.61	(874,006.82)	(108,923.18)	31,721,521.61
Chatham.....	9,736,825.45	817,373.54	0.38010%	10,554,198.99	(298,380.61)	(35,091.97)	10,220,726.41
Cherokee.....	4,609,880.12	746,603.30	0.34719%	5,356,483.42	(141,187.28)	(17,846.95)	5,197,449.19
Chowan.....	1,729,721.56	367,936.28	0.17110%	2,097,657.84	(53,126.87)	(6,995.73)	2,037,535.24
Clay.....	1,304,539.22	178,957.62	0.08322%	1,483,496.84	(39,721.76)	(4,939.67)	1,438,835.41
Cleveland.....	12,946,894.45	2,435,326.04	1.13249%	15,382,220.49	(397,163.24)	(51,282.68)	14,933,774.57
Columbus.....	5,669,867.97	1,145,677.76	0.53277%	6,815,545.73	(172,679.98)	(22,730.61)	6,620,135.14
Craven.....	15,492,168.03	2,027,929.47	0.94304%	17,520,097.50	(469,488.14)	(58,353.69)	16,992,255.67
Cumberland.....	52,904,733.91	6,898,366.76	3.20792%	59,803,100.67	(1,616,770.96)	(199,095.23)	57,987,234.48
Currituck.....	8,080,977.16	474,059.38	0.22045%	8,555,036.54	(249,033.40)	(28,394.17)	8,277,608.97
Dare.....	21,895,770.47	1,914,817.52	0.89044%	23,810,587.99	(671,837.46)	(79,112.88)	23,059,637.65
Davidson.....	18,356,281.71	3,399,401.16	1.58081%	21,755,682.87	(562,346.96)	(72,525.03)	21,120,810.88
Davie.....	5,260,506.49	641,404.86	0.29827%	5,901,911.35	(161,674.39)	(19,643.79)	5,720,593.17
Duplin.....	5,279,245.31	1,058,671.84	0.49231%	6,337,917.15	(161,797.07)	(21,133.25)	6,154,986.83
Durham.....	68,895,868.41	6,398,609.76	2.97552%	75,294,478.17	(2,092,363.49)	(250,498.14)	72,951,616.54
Edgecombe.....	6,033,770.48	1,367,622.32	0.63598%	7,401,392.80	(184,371.53)	(24,694.75)	7,192,326.52
Forsyth.....	66,053,140.32	9,486,480.06	4.41146%	75,539,620.38	(2,024,011.92)	(251,581.80)	73,264,026.66
Franklin.....	7,387,064.48	695,487.85	0.32342%	8,082,552.33	(226,424.24)	(26,883.96)	7,829,244.13
Gaston.....	31,495,221.61	5,395,590.59	2.50909%	36,890,812.20	(959,282.23)	(122,955.90)	35,808,574.07
Gates.....	628,656.36	227,836.60	0.10595%	856,492.96	(19,228.78)	(2,864.99)	834,399.19
Graham.....	1,071,838.32	201,752.05	0.09382%	1,273,590.37	(32,729.47)	(4,245.85)	1,236,615.05
Granville.....	5,311,466.94	982,740.62	0.45700%	6,294,207.56	(162,537.85)	(20,981.93)	6,110,687.78
Greene.....	1,019,593.02	220,159.62	0.10238%	1,239,752.64	(31,162.53)	(4,135.89)	1,204,454.22
Guilford.....	93,084,414.15	12,455,948.42	5.79234%	105,540,362.57	(2,850,150.16)	(351,407.43)	102,338,804.98
Halifax.....	6,252,424.67	1,270,573.98	0.59085%	7,522,998.65	(191,123.55)	(25,089.72)	7,306,785.38
Harnett.....	13,248,176.31	1,586,792.85	0.73790%	14,834,969.16	(402,949.32)	(49,389.70)	14,382,630.14
Haywood.....	10,494,294.12	1,672,895.58	0.77794%	12,167,189.70	(322,328.75)	(40,529.01)	11,804,331.94
Henderson.....	17,933,547.37	2,320,149.69	1.07893%	20,253,697.06	(548,116.75)	(67,430.61)	19,638,149.70

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.....	2,577,295.03	729,034.36	0.33902%	3,306,329.39	(79,116.65)	(11,043.73)	3,216,169.01
Hoke.....	3,653,851.29	320,605.60	0.14909%	3,974,456.89	(111,914.42)	(13,217.30)	3,849,325.17
Hyde.....	853,434.98	104,553.18	0.04862%	957,988.16	(26,207.35)	(3,186.14)	928,594.67
Iredell.....	36,099,433.21	3,354,844.51	1.56009%	39,454,277.72	(1,105,746.02)	(131,237.29)	38,217,294.41
Jackson.....	8,053,093.41	909,454.38	0.42292%	8,962,547.79	(247,262.41)	(29,817.48)	8,685,467.90
Johnston.....	27,595,208.91	2,692,322.42	1.25200%	30,287,531.33	(843,662.93)	(100,762.10)	29,343,106.30
Jones.....	620,658.21	58,125.66	0.02703%	678,783.87	(18,972.42)	(2,258.39)	657,553.06
Lee.....	10,582,934.83	1,623,048.89	0.75476%	12,205,983.72	(323,875.32)	(40,658.22)	11,841,450.18
Lenoir.....	7,464,885.07	1,582,018.94	0.73568%	9,046,904.01	(228,596.45)	(30,176.70)	8,788,130.86
Lincoln.....	12,717,265.38	1,565,417.72	0.72796%	14,282,683.10	(388,038.77)	(47,552.38)	13,847,091.95
Macon.....	7,943,739.76	950,849.93	0.44217%	8,894,589.69	(243,898.73)	(29,597.62)	8,621,093.34
Madison.....	2,036,442.08	315,466.10	0.14670%	2,351,908.18	(62,238.87)	(7,835.63)	2,281,833.68
Martin.....	2,668,808.89	516,186.06	0.24004%	3,184,994.95	(81,675.31)	(10,619.32)	3,092,700.32
McDowell.....	5,555,857.33	1,012,932.47	0.47104%	6,568,789.80	(170,100.76)	(21,894.85)	6,376,794.19
Mecklenburg.....	236,340,025.88	21,589,277.70	10.03961%	257,929,303.58	(7,217,462.30)	(857,936.11)	249,853,905.17
Mitchell.....	1,991,038.09	429,352.20	0.19966%	2,420,390.29	(60,929.28)	(8,073.63)	2,351,387.38
Montgomery.....	2,627,567.28	648,006.65	0.30134%	3,275,573.93	(80,430.88)	(10,934.20)	3,184,208.85
Moore.....	18,009,212.28	2,336,320.81	1.08645%	20,345,533.09	(551,518.85)	(67,735.36)	19,726,278.88
Nash.....	14,010,032.99	2,831,927.52	1.31691%	16,841,960.51	(428,649.24)	(56,162.78)	16,357,148.49
New Hanover....	56,607,062.25	5,643,684.25	2.62446%	62,250,746.50	(1,729,424.70)	(207,090.37)	60,314,231.43
Northampton....	1,488,199.88	93,005.44	0.04325%	1,581,205.32	(45,415.99)	(5,254.17)	1,530,535.16
Onslow.....	30,414,596.38	2,716,106.04	1.26306%	33,130,702.42	(930,576.48)	(110,183.42)	32,089,942.52
Orange.....	17,325,874.79	3,208,508.60	1.49204%	20,534,383.39	(530,186.29)	(68,434.41)	19,935,762.69
Pamlico.....	1,393,218.92	280,801.38	0.13058%	1,674,020.30	(42,546.82)	(5,582.97)	1,625,890.51
Pasquotank.....	6,908,958.23	1,089,422.80	0.50661%	7,998,381.03	(211,233.12)	(26,645.77)	7,760,502.14
Pender.....	8,451,775.05	794,041.51	0.36925%	9,245,816.56	(258,764.43)	(30,747.98)	8,956,304.15
Perquimans.....	1,040,123.65	195,386.83	0.09086%	1,235,510.48	(31,849.81)	(4,119.08)	1,199,541.59
Person.....	4,726,147.02	869,134.07	0.40417%	5,595,281.09	(143,811.17)	(18,656.20)	5,432,813.72
Pitt.....	27,097,547.83	3,518,964.36	1.63641%	30,616,512.19	(836,069.94)	(101,895.98)	29,678,546.27
Polk.....	2,233,946.00	368,280.35	0.17126%	2,602,226.35	(68,314.42)	(8,669.88)	2,525,242.05
Randolph.....	15,455,752.09	2,874,935.87	1.33692%	18,330,687.96	(474,752.02)	(61,102.45)	17,794,833.49
Richmond.....	5,431,749.51	1,070,069.06	0.49761%	6,501,818.57	(165,625.40)	(21,684.56)	6,314,508.61
Robeson.....	13,814,599.55	2,534,933.38	1.17881%	16,349,532.93	(420,074.50)	(54,508.97)	15,874,949.46
Rockingham.....	9,635,061.79	2,405,843.83	1.11878%	12,040,905.62	(294,452.60)	(40,199.53)	11,706,253.49
Rowan.....	16,994,216.34	2,903,493.43	1.35020%	19,897,709.77	(519,457.82)	(66,313.68)	19,311,938.27
Rutherford.....	8,350,173.17	1,534,903.29	0.71377%	9,885,076.46	(254,980.04)	(32,952.62)	9,597,143.80
Sampson.....	6,111,016.49	1,216,663.03	0.56578%	7,327,679.52	(186,966.94)	(24,436.38)	7,116,276.20
Scotland.....	4,070,737.74	963,623.41	0.44811%	5,034,361.15	(124,303.65)	(16,801.93)	4,893,255.57
Stanly.....	9,070,463.92	1,618,253.46	0.75253%	10,688,717.38	(277,863.62)	(35,626.76)	10,375,227.00
Stokes.....	3,757,499.62	654,436.39	0.30433%	4,411,936.01	(115,138.12)	(14,706.38)	4,282,091.51
Surry.....	11,369,719.44	2,377,178.77	1.10545%	13,746,898.21	(347,131.63)	(45,854.58)	13,353,912.00
Swain.....	2,186,376.70	315,745.66	0.14683%	2,502,122.36	(67,051.46)	(8,330.67)	2,426,740.23
Transylvania.....	5,585,765.13	834,834.91	0.38822%	6,420,600.04	(171,175.35)	(21,382.86)	6,228,041.83
Tyrrell.....	337,452.28	59,652.45	0.02774%	397,104.73	(10,255.39)	(1,323.82)	385,525.52
Union.....	32,199,470.70	2,592,048.45	1.20537%	34,791,519.15	(985,871.28)	(115,684.42)	33,689,963.45

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.....	7,234,415.32	1,266,466.67	0.58894%	8,500,881.99	(219,952.43)	(28,338.38)	8,252,591.18
Wake.....	213,255,966.11	19,367,604.88	9.00644%	232,623,570.99	(6,520,039.39)	(773,726.30)	225,329,805.30
Warren.....	1,438,228.51	288,908.46	0.13435%	1,727,136.97	(43,957.55)	(5,759.39)	1,677,420.03
Washington.....	1,092,966.81	337,486.38	0.15694%	1,430,453.19	(33,372.56)	(4,781.03)	1,392,299.60
Watauga.....	11,880,784.49	1,267,090.31	0.58923%	13,147,874.80	(363,686.14)	(43,740.60)	12,740,448.06
Wayne.....	16,667,747.91	2,728,384.92	1.26877%	19,396,132.83	(508,595.85)	(64,629.51)	18,822,907.47
Wilkes.....	8,167,179.89	1,568,062.73	0.72919%	9,735,242.62	(250,500.54)	(32,456.65)	9,452,285.43
Wilson.....	13,190,350.84	2,125,601.43	0.98846%	15,315,952.27	(404,459.74)	(51,022.15)	14,860,470.38
Yadkin.....	3,165,035.70	701,186.46	0.32607%	3,866,222.16	(96,771.27)	(12,900.45)	3,756,550.44
Yancey.....	2,035,510.36	406,321.23	0.18895%	2,441,831.59	(62,581.21)	(8,140.84)	2,371,109.54
Totals.....	1,732,094,358.62	215,041,736.85	100.00000%	1,947,136,095.47	(52,959,763.37)	(6,481,667.97)	1,887,694,664.13

†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 2020-21, a sum of \$105.9 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 \$105,920,251.61 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 39 amounted to \$52,959,763.37.

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 2020-21 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 2020-21 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 2020-2021

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	16,860,989.32	1,729,323.16	18,590,312.48	(515,588.28)	(61,852.83)	(2,832,458.84)	351,824.16	15,532,236.69
Alexander.....	1.00	1,507,027.33	393,842.52	1,900,869.85	(45,983.01)	(6,347.51)	1,608,870.31	10,766.79	3,468,176.43
Alleghany.....	1.04	619,648.46	117,903.55	737,552.01	(18,955.41)	(2,458.84)	318,876.63	44,752.64	1,079,767.03
Anson.....	1.00	933,225.77	248,177.87	1,181,403.64	(28,564.33)	(3,945.19)	1,030,316.08	6,788.86	2,185,999.06
Ashe.....	0.97	1,922,322.69	285,112.79	2,207,435.48	(58,736.94)	(7,352.03)	361,504.05	(67,525.56)	2,435,325.00
Avery.....	1.12	2,300,613.26	186,030.00	2,486,643.26	(70,876.79)	(8,265.61)	(774,423.33)	201,665.01	1,834,742.54
Beaufort.....	1.06	3,276,002.64	487,175.91	3,763,178.55	(100,235.08)	(12,533.91)	626,386.24	270,725.45	4,547,521.25
Bertie.....	0.97	564,090.17	201,708.24	765,798.41	(17,301.73)	(2,561.24)	1,024,835.70	(47,773.89)	1,722,997.25
Bladen.....	1.04	1,455,289.69	354,171.36	1,809,461.05	(44,400.62)	(6,039.78)	1,350,185.74	134,438.30	3,243,644.69
Brunswick.....	1.17	13,996,727.06	1,459,766.71	15,456,493.77	(428,871.30)	(51,414.06)	(2,163,699.83)	2,224,797.22	15,037,305.80
Buncombe.....	1.06	31,391,056.52	2,694,433.83	34,085,490.35	(960,370.95)	(113,353.29)	(9,358,711.32)	1,497,259.12	25,150,313.91
Burke.....	1.02	5,187,678.92	940,789.80	6,128,468.72	(158,890.07)	(20,427.35)	2,309,677.14	191,409.78	8,450,238.22
Cabarrus.....	1.05	20,922,269.48	2,183,116.74	23,105,386.22	(639,977.05)	(76,885.23)	(3,225,174.67)	1,020,821.32	20,184,170.59
Caldwell.....	1.02	4,446,753.86	859,737.14	5,306,491.00	(135,540.33)	(17,695.81)	2,393,933.01	174,915.88	7,722,103.75
Camden.....	0.92	447,138.03	108,312.79	555,450.82	(13,632.56)	(1,854.13)	410,856.33	(73,341.73)	877,478.73
Carteret.....	1.14	8,457,854.23	728,438.31	9,186,292.54	(258,399.82)	(30,542.02)	(2,502,708.60)	917,951.10	7,312,593.20
Caswell.....	0.95	549,931.99	241,132.16	791,064.15	(16,870.79)	(2,649.36)	1,345,380.06	(99,583.07)	2,017,340.99
Catawba.....	0.99	14,329,002.69	1,637,151.04	15,966,153.73	(437,003.59)	(53,140.52)	(1,104,365.07)	(99,410.41)	14,272,234.14
Chatham.....	1.02	4,868,508.23	774,925.47	5,643,433.70	(149,193.25)	(18,799.49)	1,326,848.11	157,650.13	6,959,939.20
Cherokee.....	0.98	2,304,940.62	301,618.06	2,606,558.68	(70,593.64)	(8,678.20)	120,487.39	(44,875.15)	2,602,899.08
Chowan.....	1.09	864,961.88	145,262.62	1,010,224.50	(26,566.49)	(3,365.76)	294,940.13	119,099.62	1,394,332.00
Clay.....	0.96	652,271.90	119,644.51	771,916.41	(19,860.91)	(2,573.04)	300,845.99	(38,873.01)	1,011,455.44
Cleveland.....	1.01	6,473,694.11	1,026,003.61	7,499,697.72	(198,589.17)	(24,986.35)	1,730,511.08	118,393.14	9,125,026.42
Columbus.....	0.81	2,835,091.04	577,892.42	3,412,983.46	(86,344.78)	(11,383.12)	1,757,969.20	(951,115.40)	4,122,109.36
Craven.....	1.04	7,746,348.31	1,058,605.41	8,804,953.72	(234,752.13)	(29,330.43)	752,565.50	401,837.38	9,695,274.04
Cumberland..	0.98	26,452,379.17	3,412,164.62	29,864,543.79	(808,385.81)	(99,420.95)	997,452.84	(507,668.56)	29,446,521.31
Currituck.....	0.94	4,040,644.17	283,221.42	4,323,865.59	(124,521.45)	(14,355.68)	(1,698,893.61)	(141,889.21)	2,344,205.64
Dare.....	1.49	10,948,112.90	385,064.54	11,333,177.44	(335,925.68)	(37,598.78)	(7,579,515.15)	1,671,950.05	5,052,087.88
Davidson.....	0.98	9,178,149.83	1,735,639.03	10,913,788.86	(281,173.73)	(36,385.54)	4,640,022.19	(258,227.84)	14,978,023.94
Davie.....	0.93	2,630,441.64	443,452.72	3,073,894.36	(80,842.93)	(10,242.54)	910,039.93	(261,225.54)	3,631,623.28
Duplin.....	1.02	2,639,626.96	616,142.57	3,255,769.53	(80,898.63)	(10,863.66)	2,244,827.35	125,357.03	5,534,191.62
Durham.....	1.14	34,447,939.98	3,244,620.86	37,692,560.84	(1,046,181.90)	(125,404.21)	(8,039,617.24)	4,088,491.32	32,569,848.81
Edgecombe.....	1.02	3,016,888.77	538,579.56	3,555,468.33	(92,185.85)	(11,850.40)	1,276,736.08	109,582.67	4,837,750.83
Forsyth.....	0.96	33,026,640.22	3,882,684.29	36,909,324.51	(1,012,008.04)	(122,846.53)	(1,690,318.82)	(1,261,472.12)	32,822,679.00
Franklin.....	0.97	3,693,743.99	716,742.12	4,410,486.11	(113,218.59)	(14,705.32)	2,008,676.22	(169,736.56)	6,121,501.86
Gaston.....	1.03	15,747,616.21	2,283,972.35	18,031,588.56	(479,641.27)	(60,061.98)	2,557,802.82	665,798.59	20,715,486.72
Gates.....	0.95	314,397.26	122,994.01	437,391.27	(9,616.48)	(1,463.82)	653,473.46	(50,794.44)	1,028,989.99
Graham.....	0.98	535,918.59	89,135.74	625,054.33	(16,364.67)	(2,082.78)	175,893.48	(13,261.88)	769,238.48
Granville.....	1.03	2,655,921.28	626,569.63	3,282,490.91	(81,274.65)	(10,954.19)	2,310,067.72	182,651.96	5,682,981.75
Greene.....	0.95	509,797.51	215,499.86	725,297.37	(15,581.29)	(2,428.66)	1,184,543.36	(88,994.52)	1,802,836.26
Guilford.....	0.94	46,542,785.13	5,502,013.74	52,044,798.87	(1,425,092.76)	(173,221.52)	(2,146,534.17)	(2,756,611.29)	45,543,339.13
Halifax.....	1.01	3,126,215.35	526,657.56	3,652,872.91	(95,561.83)	(12,173.16)	1,078,365.09	60,777.82	4,684,280.83
Harnett.....	0.99	6,624,093.32	1,382,339.37	8,006,432.69	(201,474.80)	(26,710.09)	4,356,243.28	(83,937.17)	12,050,553.91
Haywood.....	1.02	5,247,153.69	647,443.12	5,894,596.81	(161,164.54)	(19,617.80)	(30,192.13)	131,725.68	5,815,348.02
Henderson.....	1.04	8,967,075.45	1,204,830.09	10,171,905.54	(274,067.61)	(33,869.43)	712,674.53	457,319.51	11,033,962.54

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)††	Cost of collection	§ 105-486(a) per capita adjustment	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]					
Hertford.....	1.01	1,288,650.75	245,386.38	1,534,037.13	(39,558.39)	(5,114.22)	664,906.12	28,318.99	2,182,589.63
Hoke.....	0.97	1,827,077.53	556,956.65	2,384,034.18	(55,961.84)	(7,966.40)	2,569,144.72	(131,909.00)	4,757,341.66
Hyde.....	0.98	426,771.42	52,922.47	479,693.89	(13,105.30)	(1,595.45)	(380.89)	(7,874.23)	456,738.02
Iredell.....	0.99	18,050,115.66	1,855,355.29	19,905,470.95	(552,885.23)	(66,228.83)	(2,999,629.65)	(112,659.12)	16,174,068.12
Jackson.....	1.05	4,026,550.95	451,528.48	4,478,079.43	(123,631.31)	(14,897.79)	(375,780.02)	211,149.08	4,174,919.39
Johnston.....	1.00	13,797,949.28	2,104,848.70	15,902,797.98	(421,842.01)	(52,978.29)	3,047,461.72	57,524.52	18,532,963.92
Jones.....	0.90	310,330.47	103,672.90	414,003.37	(9,486.22)	(1,384.46)	507,029.50	(88,465.10)	821,697.09
Lee.....	0.96	5,291,472.32	627,387.20	5,918,859.52	(161,937.77)	(19,699.05)	(229,669.32)	(203,837.27)	5,303,716.11
Lenoir.....	0.88	3,732,622.76	584,848.83	4,317,471.59	(114,303.73)	(14,383.53)	945,393.06	(602,031.64)	4,532,145.75
Lincoln.....	0.97	6,358,640.40	888,741.89	7,247,382.29	(194,019.57)	(24,139.05)	771,947.38	(210,473.66)	7,590,697.39
Macon.....	0.98	3,972,049.87	374,504.24	4,346,554.11	(121,954.85)	(14,454.11)	(922,650.98)	(55,717.58)	3,231,776.59
Madison.....	0.96	1,018,260.70	229,784.65	1,248,045.35	(31,120.68)	(4,164.47)	804,446.91	(74,657.67)	1,942,549.44
Martin.....	1.03	1,334,405.51	236,895.92	1,571,301.43	(40,837.64)	(5,237.13)	554,507.58	69,063.34	2,148,797.58
McDowell.....	1.09	2,778,094.22	476,656.17	3,254,750.39	(85,055.43)	(10,845.98)	1,025,560.46	390,800.46	4,575,209.90
Mecklenburg.....	0.89	118,170,867.93	11,274,288.01	129,445,155.94	(3,608,760.00)	(430,612.14)	(26,436,470.07)	(10,612,339.29)	88,356,974.44
Mitchell.....	0.95	995,621.62	155,666.46	1,151,288.08	(30,467.76)	(3,835.22)	249,596.99	(64,286.12)	1,302,295.97
Montgomery.....	0.97	1,313,788.17	284,509.67	1,598,297.84	(40,215.55)	(5,331.98)	944,839.93	(67,383.42)	2,430,206.82
Moore.....	1.11	9,004,615.23	1,036,257.16	10,040,872.39	(275,759.69)	(33,416.39)	(635,401.38)	1,032,032.11	10,128,327.04
Nash.....	0.93	7,005,255.55	985,403.91	7,990,659.46	(214,331.94)	(26,608.93)	900,567.47	(580,468.57)	8,069,817.49
New Hanover.....	1.07	28,303,543.86	2,391,851.08	30,695,394.94	(864,712.69)	(102,073.88)	(8,731,537.01)	1,539,758.82	22,536,830.18
Northampton.....	1.00	744,185.19	209,151.42	953,336.61	(22,710.58)	(3,183.90)	908,757.04	5,718.75	1,841,917.92
Onslow.....	1.04	15,207,303.84	2,113,629.33	17,320,933.17	(465,288.37)	(57,677.24)	1,753,659.85	802,133.11	19,353,760.52
Orange.....	1.15	8,662,943.10	1,502,962.15	10,165,905.25	(265,093.29)	(33,870.61)	3,326,771.02	2,026,305.24	15,220,017.61
Pamlico.....	0.99	696,700.31	136,556.62	833,256.93	(21,276.18)	(2,778.64)	389,618.76	(8,292.21)	1,190,528.66
Pasquotank.....	1.00	3,454,482.94	409,984.31	3,864,467.25	(105,616.65)	(12,861.91)	(146,914.90)	11,207.88	3,610,281.67
Pender.....	0.99	4,226,099.24	646,813.73	4,872,912.97	(129,388.68)	(16,229.41)	950,515.69	(39,275.14)	5,638,535.43
Perquimans.....	1.06	520,146.76	140,943.52	661,090.28	(15,927.47)	(2,207.84)	594,314.24	78,320.13	1,315,589.34
Person.....	1.00	2,363,230.23	413,804.23	2,777,034.46	(71,910.37)	(9,257.58)	936,762.61	11,312.44	3,643,941.56
Pitt.....	1.07	13,548,785.30	1,856,823.64	15,405,608.94	(418,035.30)	(51,281.13)	1,363,121.54	1,195,265.54	17,494,679.59
Polk.....	1.00	1,117,111.15	223,264.44	1,340,375.59	(34,161.42)	(4,469.26)	658,133.49	6,102.89	1,965,981.29
Randolph.....	0.99	7,727,884.01	1,483,875.79	9,211,759.80	(237,376.23)	(30,710.03)	4,082,658.56	(90,103.96)	12,936,228.14
Richmond.....	1.09	2,716,025.92	463,438.59	3,179,464.51	(82,817.32)	(10,597.79)	982,379.79	379,968.77	4,448,397.96
Robeson.....	1.04	6,907,305.34	1,348,925.47	8,256,230.81	(210,037.39)	(27,533.19)	3,823,289.75	512,031.23	12,353,981.21
Rockingham.....	1.01	4,817,535.19	943,155.43	5,760,690.62	(147,226.40)	(19,210.92)	2,685,395.71	108,838.06	8,388,487.07
Rowan.....	0.92	8,497,115.98	1,464,262.21	9,961,378.19	(259,729.12)	(33,199.69)	3,185,525.27	(991,492.67)	11,862,481.98
Rutherford.....	0.98	4,175,092.75	706,222.65	4,881,315.40	(127,490.16)	(16,266.81)	1,462,007.10	(105,071.78)	6,094,493.75
Sampson.....	0.96	3,055,512.52	657,269.96	3,712,782.48	(93,483.59)	(12,385.65)	2,163,112.66	(213,550.97)	5,556,474.93
Scotland.....	0.98	2,035,499.43	367,243.53	2,402,742.96	(62,155.81)	(8,009.37)	891,340.97	(54,639.50)	3,169,279.25
Stanly.....	0.99	4,535,233.95	657,172.95	5,192,406.90	(138,931.84)	(17,293.45)	732,640.79	(39,904.23)	5,728,918.17
Stokes.....	1.01	1,878,898.86	478,790.16	2,357,689.02	(57,573.60)	(7,872.32)	1,910,848.92	55,250.58	4,258,342.60
Surry.....	1.05	5,684,866.53	754,199.72	6,439,066.25	(173,565.96)	(21,440.94)	376,747.61	352,688.88	6,973,495.84
Swain.....	1.02	1,093,189.15	148,576.79	1,241,765.94	(33,525.73)	(4,133.51)	100,194.55	30,229.03	1,334,530.28
Transylvania.....	1.10	2,793,061.30	362,048.45	3,155,109.75	(85,593.12)	(10,502.55)	119,240.91	328,712.45	3,506,967.44
Tyrrell.....	0.99	168,766.17	39,579.58	208,345.75	(5,128.91)	(695.37)	145,126.81	(2,403.92)	345,244.36
Union.....	1.01	16,100,122.42	2,413,980.78	18,514,103.20	(492,947.50)	(61,668.87)	3,230,944.52	278,548.95	21,468,980.30

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	3,617,356.06	466,757.56	4,084,113.62	(109,980.72)	(13,600.04)	137,146.31	177,178.90	4,274,858.07
Wake.....	0.96	106,628,829.80	11,118,730.93	117,747,560.73	(3,260,045.89)	(391,776.02)	(16,493,429.43)	(3,612,327.45)	93,989,981.94
Warren.....	0.97	719,202.80	204,382.33	923,585.13	(21,981.46)	(3,085.06)	895,772.81	(48,408.52)	1,745,882.90
Washington...	1.04	546,556.33	124,450.25	671,006.58	(16,688.50)	(2,239.21)	440,450.88	47,239.57	1,139,769.32
Watauga.....	1.06	5,940,617.85	586,017.66	6,526,635.51	(181,849.96)	(21,708.41)	(1,178,593.41)	325,650.86	5,470,134.59
Wayne.....	0.96	8,334,132.81	1,289,834.25	9,623,967.06	(254,305.83)	(32,061.17)	1,985,067.53	(419,058.43)	10,903,609.16
Wilkes.....	1.02	4,083,597.46	719,102.03	4,802,699.49	(125,250.46)	(16,006.17)	1,651,297.75	146,306.67	6,459,047.28
Wilson.....	0.98	6,595,408.37	848,626.85	7,444,035.22	(202,237.01)	(24,779.02)	232,512.00	(126,257.16)	7,323,274.03
Yadkin.....	1.00	1,582,665.58	391,494.71	1,974,160.29	(48,390.13)	(6,590.68)	1,517,631.11	10,702.61	3,447,513.20
Yancey .....	1.01	1,017,867.70	191,484.94	1,209,352.64	(31,294.04)	(4,030.84)	506,874.41	22,095.57	1,702,997.74
Totals.....	-	866,058,996.16	107,521,066.24	973,580,062.40	(26,480,244.12)	(3,240,874.04)	-	-	943,858,944.24

†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 2020-21, a sum of \$105.9 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 \$105,920,251.61 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 40 amounted to \$26,480,244.12.

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 2020-21 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 2020-21 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 2020-2021**

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]					
Alamance.....	1.02	16,860,989.32	1,729,323.16	18,590,312.48	(515,588.28)	(186,924.29)	(61,213.15)	39,940.98	17,866,527.74
Alexander.....	1.00	1,507,027.33	393,842.52	1,900,869.85	(45,983.01)	(16,655.77)	(6,290.54)	1,222.07	1,833,162.60
Alleghany.....	1.04	619,648.46	117,903.55	737,552.01	(18,955.41)	(6,880.10)	(2,435.29)	5,080.44	714,361.65
Anson.....	1.00	933,225.77	248,177.87	1,181,403.64	(28,564.33)	(10,342.13)	(3,909.82)	770.37	1,139,357.73
Ashe.....	0.97	1,922,322.69	285,112.79	2,207,435.48	(58,736.94)	(21,292.13)	(7,279.17)	(7,666.10)	2,112,461.14
Avery.....	1.12	2,300,613.26	186,030.00	2,486,643.26	(70,876.79)	(25,666.29)	(8,177.81)	22,893.64	2,404,816.01
Beaufort.....	1.06	3,276,002.64	487,175.91	3,763,178.55	(100,235.08)	(36,305.30)	(12,409.69)	30,732.86	3,644,961.34
Bertie.....	0.97	564,090.17	201,708.24	765,798.41	(17,301.73)	(6,266.12)	(2,539.82)	(5,423.42)	734,267.32
Bladen.....	1.04	1,455,289.69	354,171.36	1,809,461.05	(44,400.62)	(16,093.74)	(5,984.73)	15,261.28	1,758,243.24
Brunswick....	1.17	13,996,727.06	1,459,766.71	15,456,493.77	(428,871.30)	(155,167.37)	(50,883.19)	252,609.36	15,074,181.27
Buncombe....	1.06	31,391,056.52	2,694,433.83	34,085,490.35	(960,370.95)	(348,613.84)	(112,160.39)	169,974.81	32,834,319.98
Burke.....	1.02	5,187,678.92	940,789.80	6,128,468.72	(158,890.07)	(57,489.38)	(20,230.63)	21,728.92	5,913,587.56
Cabarrus.....	1.05	20,922,269.48	2,183,116.74	23,105,386.22	(639,977.05)	(232,165.24)	(76,090.71)	115,894.24	22,273,047.46
Caldwell.....	1.02	4,446,753.86	859,737.14	5,306,491.00	(135,540.33)	(49,093.69)	(17,527.79)	19,856.82	5,124,186.01
Camden.....	0.92	447,138.03	108,312.79	555,450.82	(13,632.56)	(4,935.66)	(1,837.24)	(8,326.25)	526,719.11
Carteret.....	1.14	8,457,854.23	728,438.31	9,186,292.54	(258,399.82)	(93,461.80)	(30,222.30)	104,209.03	8,908,417.65
Caswell.....	0.95	549,931.99	241,132.16	791,064.15	(16,870.79)	(6,119.19)	(2,628.42)	(11,304.54)	754,141.21
Catawba.....	0.99	14,329,002.69	1,637,151.04	15,966,153.73	(437,003.59)	(158,527.76)	(52,598.08)	(11,286.56)	15,306,737.74
Chatham.....	1.02	4,868,508.23	774,925.47	5,643,433.70	(149,193.25)	(54,121.67)	(18,614.31)	17,897.77	5,439,402.24
Cherokee.....	0.98	2,304,940.62	301,618.06	2,606,558.68	(70,593.64)	(25,582.71)	(8,590.66)	(5,094.64)	2,496,697.03
Chowan.....	1.09	864,961.88	145,262.62	1,010,224.50	(26,566.49)	(9,610.89)	(3,332.86)	13,520.16	984,234.42
Clay.....	0.96	652,271.90	119,644.51	771,916.41	(19,860.91)	(7,196.29)	(2,548.43)	(4,413.03)	737,897.75
Cleveland....	1.01	6,473,694.11	1,026,003.61	7,499,697.72	(198,589.17)	(72,012.31)	(24,739.93)	13,440.16	7,217,796.47
Columbus....	0.81	2,835,091.04	577,892.42	3,412,983.46	(86,344.78)	(31,321.03)	(11,275.95)	(107,971.42)	3,176,070.28
Craven.....	1.04	7,746,348.31	1,058,605.41	8,804,953.72	(234,752.13)	(84,993.65)	(29,039.56)	45,615.59	8,501,783.97
Cumberland.	0.98	26,452,379.17	3,412,164.62	29,864,543.79	(808,385.81)	(292,507.46)	(98,420.12)	(57,633.92)	28,607,596.48
Currituck....	0.94	4,040,644.17	283,221.42	4,323,865.59	(124,521.45)	(44,825.98)	(14,202.46)	(16,109.24)	4,124,206.46
Dare.....	1.49	10,948,112.90	385,064.54	11,333,177.44	(335,925.68)	(120,940.36)	(37,185.34)	189,816.07	11,028,942.13
Davidson.....	0.98	9,178,149.83	1,735,639.03	10,913,788.86	(281,173.73)	(101,915.78)	(36,036.75)	(29,316.38)	10,465,346.22
Davie.....	0.93	2,630,441.64	443,452.72	3,073,894.36	(80,842.93)	(29,322.55)	(10,142.19)	(29,655.87)	2,923,930.82
Duplin.....	1.02	2,639,626.96	616,142.57	3,255,769.53	(80,898.63)	(29,252.17)	(10,763.56)	14,230.69	3,149,085.86
Durham.....	1.14	34,447,939.98	3,244,620.86	37,692,560.84	(1,046,181.90)	(378,969.52)	(124,107.43)	464,168.69	36,607,470.68
Edgecombe...	1.02	3,016,888.77	538,579.56	3,555,468.33	(92,185.85)	(33,391.71)	(11,736.17)	12,439.34	3,430,593.94
Forsyth.....	0.96	33,026,640.22	3,882,684.29	36,909,324.51	(1,012,008.04)	(366,825.78)	(121,591.19)	(143,210.52)	35,265,688.98
Franklin.....	0.97	3,693,743.99	716,742.12	4,410,486.11	(113,218.59)	(41,046.02)	(14,564.87)	(19,271.81)	4,222,384.82
Gaston.....	1.03	15,747,616.21	2,283,972.35	18,031,588.56	(479,641.27)	(173,913.55)	(59,466.87)	75,583.99	17,394,150.86
Gates.....	0.95	314,397.26	122,994.01	437,391.27	(9,616.48)	(3,485.26)	(1,451.85)	(5,766.14)	417,071.54
Graham.....	0.98	535,918.59	89,135.74	625,054.33	(16,364.67)	(5,914.90)	(2,062.53)	(1,505.62)	599,206.61
Granville.....	1.03	2,655,921.28	626,569.63	3,282,490.91	(81,274.65)	(29,477.62)	(10,853.34)	20,735.19	3,181,620.49
Greene.....	0.95	509,797.51	215,499.86	725,297.37	(15,581.29)	(5,643.50)	(2,409.36)	(10,102.90)	691,560.32
Guilford.....	0.94	46,542,785.13	5,502,013.74	52,044,798.87	(1,425,092.76)	(516,765.04)	(171,453.18)	(312,943.47)	49,618,544.42
Halifax.....	1.01	3,126,215.35	526,657.56	3,652,872.91	(95,561.83)	(34,644.10)	(12,054.61)	6,899.10	3,517,511.47
Harnett.....	0.99	6,624,093.32	1,382,339.37	8,006,432.69	(201,474.80)	(72,960.18)	(26,460.41)	(9,530.03)	7,696,007.27
Haywood.....	1.02	5,247,153.69	647,443.12	5,894,596.81	(161,164.54)	(58,437.33)	(19,417.85)	14,953.64	5,670,530.73
Henderson....	1.04	8,967,075.45	1,204,830.09	10,171,905.54	(274,067.61)	(99,442.61)	(33,529.15)	51,916.21	9,816,782.38

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]	[Food]	Total tax allocation					
[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	
Hertford.....	1.01	1,288,650.75	245,386.38	1,534,037.13	(39,558.39)	(14,333.17)	(5,065.18)	3,214.50	1,478,294.89
Hoke.....	0.97	1,827,077.53	556,956.65	2,384,034.18	(55,961.84)	(20,240.82)	(7,897.12)	(14,975.29)	2,284,959.11
Hyde.....	0.98	426,771.42	52,922.47	479,693.89	(13,105.30)	(4,728.20)	(1,579.29)	(893.95)	459,387.15
Iredell.....	0.99	18,050,115.66	1,855,355.29	19,905,470.95	(552,885.23)	(200,386.89)	(65,543.06)	(12,791.08)	19,073,864.69
Jackson.....	1.05	4,026,550.95	451,528.48	4,478,079.43	(123,631.31)	(44,821.31)	(14,744.45)	23,970.19	4,318,852.55
Johnston.....	1.00	13,797,949.28	2,104,848.70	15,902,797.98	(421,842.01)	(153,030.56)	(52,454.61)	6,530.03	15,282,000.83
Jones.....	0.90	310,330.47	103,672.90	414,003.37	(9,486.22)	(3,436.15)	(1,372.72)	(10,042.31)	389,665.97
Lee.....	0.96	5,291,472.32	627,387.20	5,918,859.52	(161,937.77)	(58,570.84)	(19,498.65)	(23,140.83)	5,655,711.43
Lenoir.....	0.88	3,732,622.76	584,848.83	4,317,471.59	(114,303.73)	(41,378.36)	(14,241.91)	(68,344.81)	4,079,202.78
Lincoln.....	0.97	6,358,640.40	888,741.89	7,247,382.29	(194,019.57)	(70,342.06)	(23,898.30)	(23,896.50)	6,935,225.86
Macon.....	0.98	3,972,049.87	374,504.24	4,346,554.11	(121,954.85)	(44,224.59)	(14,302.77)	(6,325.76)	4,159,746.14
Madison.....	0.96	1,018,260.70	229,784.65	1,248,045.35	(31,120.68)	(11,278.57)	(4,125.89)	(8,475.49)	1,193,044.72
Martin.....	1.03	1,334,405.51	236,895.92	1,571,301.43	(40,837.64)	(14,805.39)	(5,186.48)	7,839.67	1,518,311.59
McDowell....	1.09	2,778,094.22	476,656.17	3,254,750.39	(85,055.43)	(30,766.82)	(10,740.70)	44,364.37	3,172,551.81
Mecklenburg	0.89	118,170,867.93	11,274,288.01	129,445,155.94	(3,608,760.00)	(1,308,389.47)	(426,134.99)	(1,204,794.78)	122,897,076.70
Mitchell.....	0.95	995,621.62	155,666.46	1,151,288.08	(30,467.76)	(11,026.45)	(3,797.49)	(7,297.85)	1,098,698.53
Montgomery	0.97	1,313,788.17	284,509.67	1,598,297.84	(40,215.55)	(14,544.26)	(5,282.20)	(7,649.82)	1,530,606.01
Moore.....	1.11	9,004,615.23	1,036,257.16	10,040,872.39	(275,759.69)	(99,961.16)	(33,074.34)	117,166.96	9,749,244.16
Nash.....	0.93	7,005,255.55	985,403.91	7,990,659.46	(214,331.94)	(77,729.92)	(26,342.94)	(65,898.79)	7,606,355.87
New Hanover	1.07	28,303,543.86	2,391,851.08	30,695,394.94	(864,712.69)	(313,311.23)	(101,001.82)	174,797.79	29,591,166.99
Northampton	1.00	744,185.19	209,151.42	953,336.61	(22,710.58)	(8,213.73)	(3,155.79)	649.04	919,905.55
Onslow.....	1.04	15,207,303.84	2,113,629.33	17,320,933.17	(465,288.37)	(168,421.51)	(57,100.95)	91,074.92	16,721,197.26
Orange.....	1.15	8,662,943.10	1,502,962.15	10,165,905.25	(265,093.29)	(95,530.46)	(33,543.84)	230,035.81	10,001,773.47
Pamlico.....	0.99	696,700.31	136,556.62	833,256.93	(21,276.18)	(7,702.49)	(2,752.28)	(941.45)	800,584.53
Pasquotank...	1.00	3,454,482.94	409,984.31	3,864,467.25	(105,616.65)	(38,315.14)	(12,730.81)	1,272.15	3,709,076.80
Pender.....	0.99	4,226,099.24	646,813.73	4,872,912.97	(129,388.68)	(46,811.13)	(16,069.28)	(4,459.34)	4,676,184.54
Perquimans...	1.06	520,146.76	140,943.52	661,090.28	(15,927.47)	(5,776.09)	(2,188.06)	8,891.18	646,089.84
Person.....	1.00	2,363,230.23	413,804.23	2,777,034.46	(71,910.37)	(26,044.90)	(9,168.42)	1,284.01	2,671,194.78
Pitt.....	1.07	13,548,785.30	1,856,823.64	15,405,608.94	(418,035.30)	(151,420.34)	(50,763.03)	135,697.19	14,921,087.46
Polk.....	1.00	1,117,111.15	223,264.44	1,340,375.59	(34,161.42)	(12,385.43)	(4,426.90)	692.74	1,290,094.58
Randolph.....	0.99	7,727,884.01	1,483,875.79	9,211,759.80	(237,376.23)	(86,007.40)	(30,415.74)	(10,229.80)	8,847,730.63
Richmond.....	1.09	2,716,025.92	463,438.59	3,179,464.51	(82,817.32)	(29,999.90)	(10,495.11)	43,134.19	3,099,286.37
Robeson.....	1.04	6,907,305.34	1,348,925.47	8,256,230.81	(210,037.39)	(76,029.15)	(27,273.03)	58,125.48	8,001,016.72
Rockingham.	1.01	4,817,535.19	943,155.43	5,760,690.62	(147,226.40)	(53,386.35)	(19,028.23)	12,355.03	5,553,404.67
Rowan.....	0.92	8,497,115.98	1,464,262.21	9,961,378.19	(259,729.12)	(94,135.64)	(32,877.57)	(112,560.33)	9,462,075.53
Rutherford...	0.98	4,175,092.75	706,222.65	4,881,315.40	(127,490.16)	(46,183.26)	(16,108.78)	(11,928.70)	4,679,604.50
Sampson.....	0.96	3,055,512.52	657,269.96	3,712,782.48	(93,483.59)	(33,871.45)	(12,269.75)	(24,242.98)	3,548,914.71
Scotland.....	0.98	2,035,499.43	367,243.53	2,402,742.96	(62,155.81)	(22,541.65)	(7,932.23)	(6,203.05)	2,303,910.22
Stanly.....	0.99	4,535,233.95	657,172.95	5,192,406.90	(138,931.84)	(50,374.54)	(17,121.06)	(4,530.64)	4,981,448.82
Stokes.....	1.01	1,878,898.86	478,790.16	2,357,689.02	(57,573.60)	(20,887.01)	(7,800.83)	6,271.98	2,277,699.56
Surry.....	1.05	5,684,866.53	754,199.72	6,439,066.25	(173,565.96)	(62,867.63)	(21,225.81)	40,038.09	6,221,444.94
Swain.....	1.02	1,093,189.15	148,576.79	1,241,765.94	(33,525.73)	(12,144.53)	(4,091.97)	3,431.56	1,195,435.27
Transylvania	1.10	2,793,061.30	362,048.45	3,155,109.75	(85,593.12)	(31,016.51)	(10,396.43)	37,316.63	3,065,420.32
Tyrrell.....	0.99	168,766.17	39,579.58	208,345.75	(5,128.91)	(1,854.46)	(689.03)	(272.81)	200,400.54
Union.....	1.01	16,100,122.42	2,413,980.78	18,514,103.20	(492,947.50)	(178,759.76)	(61,057.16)	31,621.92	17,812,960.70

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	§ 105-501 allocation††† [S]	Cost of collection [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Vance.....	1.04	3,617,356.06	466,757.56	4,084,113.62	(109,980.72)	(39,838.30)	(13,463.71)	20,112.68	3,940,943.57
Wake.....	0.96	106,628,829.80	11,118,730.93	117,747,560.73	(3,260,045.89)	(1,182,067.78)	(387,731.09)	(410,109.49)	112,507,606.48
Warren.....	0.97	719,202.80	204,382.33	923,585.13	(21,981.46)	(7,964.07)	(3,057.81)	(5,495.37)	885,086.42
Washington..	1.04	546,556.33	124,450.25	671,006.58	(16,688.50)	(6,047.82)	(2,218.51)	5,362.52	651,414.27
Watauga.....	1.06	5,940,617.85	586,017.66	6,526,635.51	(181,849.96)	(65,933.41)	(21,482.83)	36,968.18	6,294,337.49
Wayne.....	0.96	8,334,132.81	1,289,834.25	9,623,967.06	(254,305.83)	(92,073.78)	(31,746.13)	(47,574.88)	9,198,266.44
Wilkes.....	1.02	4,083,597.46	719,102.03	4,802,699.49	(125,250.46)	(45,397.79)	(15,850.82)	16,608.74	4,632,809.16
Wilson.....	0.98	6,595,408.37	848,626.85	7,444,035.22	(202,237.01)	(73,214.72)	(24,528.51)	(14,334.09)	7,129,720.89
Yadkin.....	1.00	1,582,665.58	391,494.71	1,974,160.29	(48,390.13)	(17,530.42)	(6,530.70)	1,214.77	1,902,923.81
Yancey .....	1.01	1,017,867.70	191,484.94	1,209,352.64	(31,294.04)	(11,344.08)	(3,992.03)	2,508.31	1,165,230.80
Totals.....	-	866,058,996.16	107,521,066.24	973,580,062.40	(26,480,244.12)	(9,595,918.62)	(3,208,038.84)	-	934,295,860.82

†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 2020-21, a sum of \$105.9 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 \$105,920,251.61 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 42 amounted to \$26,480,244.12.

†††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 2020-21 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 2020-21 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 2020-2021

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%	(1,274.71)	-	4.38	(1,270.33)	Hertford.....	0 47%	218.29	497,725.56	(1,703.84)	496,240.01	Vance.....	0 36%	5.36	381,236.76	(1,304.46)	379,937.66
Alexander....	1 69%	10.29	1,789,694.28	(6,123.74)	1,783,580.83	Hoke.....	2 58%	(151.96)	2,732,196.00	(9,348.12)	2,722,695.92	Wake.....	0 00%	(2,397.33)	-	8.11	(2,389.22)
Alleghany....	0 31%	(599.67)	328,287.12	(1,121.27)	326,566.18	Hyde.....	0 03%	10.91	31,769.76	(108.74)	31,671.93	Warren.....	1 01%	-	1,069,580.64	(3,659.74)	1,065,920.90
Anson.....	0 96%	133.63	1,016,631.12	(3,479.03)	1,013,285.72	Iredell.....	0 00%	592.37	-	(2.02)	590.35	Washington.....	0 33%	-	349,467.00	(1,195.78)	348,271.22
Ash.....	0 62%	58.56	656,574.24	(2,246.79)	654,386.01	Jackson.....	0 00%	128.59	-	(0.43)	128.16	Watauga.....	0 00%	126.85	-	(0.43)	126.42
Avery.....	0 00%	(84.48)	-	0.29	(84.19)	Johnston.....	3 26%	(1,802.87)	3,452,309.76	(11,806.48)	3,438,700.41	Wayne.....	2 27%	(171.89)	2,403,908.89	(8,224.79)	2,395,512.21
Beaufort.....	0 17%	(799.37)	180,028.44	(613.28)	178,615.79	Jones.....	0 63%	294.42	667,164.12	(2,283.85)	665,174.69	Wilkes.....	1 55%	294.56	1,641,435.60	(5,617.46)	1,636,112.70
Bertie.....	0 94%	27.19	995,451.24	(3,406.15)	992,072.28	Lee.....	0 37%	2,665.98	391,826.52	(1,349.79)	393,142.71	Wilson.....	0 39%	4,552.28	413,006.40	(1,428.77)	416,129.91
Bladen.....	1 03%	468.63	1,090,760.40	(3,733.86)	1,087,495.17	Lenoir.....	1 56%	252.01	1,652,025.60	(5,653.51)	1,646,624.10	Yadkin.....	1 31%	(98.40)	1,387,277.88	(4,746.47)	1,382,433.01
Brunswick.....	0 00%	6.13	-	(0.02)	6.11	Lincoln.....	1 74%	(352.30)	1,842,643.81	(6,303.72)	1,835,987.79	Yancey.....	0 52%	(169.55)	550,675.20	(1,883.63)	548,622.02
Buncombe.....	0 00%	2,102.82	-	(7.19)	2,095.63	Macon.....	0 00%	(81.09)	-	0.27	(80.82)	Totals.....		(57,039.43)	105,920,251.61	(362,227.59)	105,500,984.59
Burke.....	2 19%	878.47	2,319,189.72	(7,938.50)	2,312,129.69	Madison.....	1 03%	9,954.64	1,090,760.40	(3,766.40)	1,096,948.64	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.					
Cabarrus.....	0 00%	128.46	-	(0.44)	128.02	Martin.....	0 31%	30.33	328,287.12	(1,123.43)	327,194.02	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%	334.64	1,821,464.04	(6,233.63)	1,815,565.05	McDowell.....	0 68%	72.38	720,113.76	(2,464.19)	717,721.95	†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%	49.58	508,315.56	(1,739.45)	506,625.69	Mecklenburg.....	0 00%	(93,933.41)	-	322.17	(93,611.24)	†SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."					
Carteret.....	0 00%	244.23	-	(0.84)	243.39	Mitchell.....	0 29%	(279.74)	307,107.24	(1,049.85)	305,777.65	Net collections and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009.					
Caswell.....	1 35%	909.82	1,429,637.40	(4,894.90)	1,425,652.32	Montgomery.....	1 05%	7.91	1,111,940.28	(3,804.74)	1,108,143.45	These amounts do not agree with the actual receipts of the local governments in fiscal year 2020-21 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 2020-21 along with allocations and net distributable proceeds to be issued to the local governments.					
Catawba.....	0 00%	1,151.32	-	(3.94)	1,147.38	Moore.....	0 00%	1,112.53	-	(3.82)	1,108.71						
Chatham.....	1 58%	110.11	1,673,205.25	(5,725.55)	1,667,589.81	Nash.....	1 16%	(1,602.21)	1,228,429.32	(4,197.80)	1,222,629.31						
Cherokee.....	0 24%	419.53	254,157.72	(871.08)	253,706.17	New Hanover.....	0 00%	5,979.22	-	(20.40)	5,958.82						
Chowan.....	0 26%	(65.80)	275,337.60	(941.87)	274,329.93	Northampton.....	0 94%	(153.48)	995,451.24	(3,405.54)	991,892.22						
Clay.....	0 32%	0.06	338,877.00	(1,159.52)	337,717.54	Onslow.....	1 10%	3,887.73	1,164,889.80	(3,999.08)	1,164,778.45						
Cleveland.....	1 43%	719.08	1,514,356.68	(5,184.07)	1,509,891.69	Orange.....	0 33%	519.45	349,467.00	(1,197.55)	348,788.90						
Columbus.....	2 63%	911.63	2,785,145.53	(9,532.99)	2,776,524.17	Pamlico.....	0 40%	38.97	423,596.28	(1,449.54)	422,185.71						
Craven.....	1 01%	(10,974.33)	1,069,580.64	(3,622.10)	1,054,984.21	Pasquotank.....	0 02%	(0.04)	21,179.88	(72.45)	21,107.39						
Cumberland...	0 06%	504.76	63,539.40	(219.16)	63,825.00	Pender.....	1 69%	(138.40)	1,789,694.28	(6,123.25)	1,783,432.63						
Currituck.....	0 00%	273.85	-	(0.93)	272.92	Perquimans.....	0 50%	(179.53)	529,495.44	(1,811.14)	527,504.77						
Dare.....	0 00%	3,878.00	-	(13.24)	3,864.80	Person.....	0 74%	105.41	783,653.16	(2,681.74)	781,076.83						
Davidson.....	4 96%	806.83	5,252,594.04	(17,975.39)	5,235,425.48	Pitt.....	0 16%	3,881.27	169,438.56	(592.99)	172,726.84						
Davie.....	1 14%	93.08	1,207,249.44	(4,131.10)	1,203,211.42	Polk.....	0 74%	5,259.32	783,653.16	(2,699.43)	786,213.05						
Duplin.....	1 97%	258.91	2,086,211.76	(7,139.19)	2,079,331.48	Randolph.....	4 27%	7,457.76	4,521,890.40	(15,497.88)	4,513,850.28						
Durham.....	0 00%	1,190.06	-	(4.08)	1,185.98	Richmond.....	0 54%	(5,278.15)	571,854.96	(1,938.72)	564,638.09						
Edgecombe.....	1 86%	423.94	1,969,722.72	(6,741.17)	1,963,405.49	Robeson.....	3 00%	596.23	3,176,972.16	(10,872.54)	3,166,695.85						
Forsyth.....	0 00%	9,561.20	-	(32.79)	9,528.41	Rockingham.....	2 18%	79.69	2,308,599.72	(7,899.51)	2,300,779.90						
Franklin.....	2 44%	1,151.86	2,583,937.32	(8,845.35)	2,576,243.83	Rowan.....	3 90%	167.37	4,130,063.88	(14,132.26)	4,116,098.99						
Gaston.....	1 96%	62.83	2,075,621.88	(7,102.28)	2,068,582.43	Rutherford.....	1 63%	73.76	1,726,154.88	(5,906.58)	1,720,322.06						
Gates.....	0 68%	57.12	720,113.76	(2,464.17)	717,706.71	Sampson.....	2 10%	645.78	2,223,880.56	(7,611.58)	2,216,914.76						
Graham.....	0 31%	0.08	328,287.12	(1,123.33)	327,163.87	Scotland.....	0 83%	190.19	878,962.32	(3,008.18)	876,144.33						
Granville.....	1 87%	809.63	1,980,312.61	(6,778.75)	1,974,343.49	Stanly.....	1 04%	18.43	1,101,350.28	(3,768.51)	1,097,600.20						
Greene.....	1 20%	0.08	1,270,788.84	(4,348.21)	1,266,440.71	Stokes.....	1 99%	(740.67)	2,107,391.52	(7,208.24)	2,099,442.61						
Guilford.....	0 00%	(1,607.72)	-	5.50	(1,602.22)	Surry.....	0 00%	2,415.02	-	(8.24)	2,406.78						
Halifax.....	0 76%	(1,898.28)	804,833.04	(2,747.38)	800,187.38	Swain.....	0 32%	0.14	338,877.00	(1,159.52)	337,717.62						
Harnett.....	5 17%	876.07	5,474,981.64	(18,736.56)	5,457,121.15	Transylvania.....	0 16%	983.71	169,438.56	(583.11)	169,839.16						
Haywood.....	0 05%	683.45	52,949.52	(183.49)	53,449.48	Tyrrell.....	0 15%	(3.59)	158,848.56	(543.49)	158,301.48						
Henderson.....	0 68%	(14,509.24)	720,113.76	(2,414.21)	703,190.31	Union.....	4 35%	393.95	4,606,609.56	(15,763.59)	4,591,239.92						

††§ 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 2020-21, a sum of \$105,920,251.61 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	-
2020-21..	259,865,855.84	(429,886.06)	259,435,969.78	114,747,342.26	(189,704.20)	114,557,638.06	33,490,584.12	(55,036.32)	33,435,547.80	8,525,669.25	(14,288.74)	8,511,380.51	103,102,260.21	(170,856.80)	102,931,403.41	-

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
2020-21..	1,335.65	(4.58)	1,331.07

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 2020-2021

County	Effective date of levy	Net collections [0.25¢ rate] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	751,314.19	(2,571.06)	748,743.13
Anson.....	April 1, 2015	470,288.49	(1,609.47)	468,679.02
Ashe.....	April 1, 2015	957,996.28	(3,277.88)	954,718.40
Bertie.....	July 1, 2020	267,691.33	(916.35)	266,774.98
Buncombe.....	April 1, 2012	15,687,313.17	(53,681.72)	15,633,631.45
Cabarrus.....	October 1, 2011	10,449,197.86	(35,761.83)	10,413,436.03
Catawba.....	April 1, 2008	7,144,770.97	(24,449.55)	7,120,321.42
Chatham.....	October 1, 2020	1,691,199.53	(5,797.00)	1,685,402.53
Cherokee.....	October 1, 2016	1,147,199.90	(3,925.83)	1,143,274.07
Clay.....	October 1, 2018	324,968.23	(1,111.81)	323,856.42
Cumberland.....	October 1, 2008	13,213,341.75	(45,211.70)	13,168,130.05
Davidson.....	October 1, 2014	4,574,037.73	(15,652.92)	4,558,384.81
Duplin.....	January 1, 2011	1,315,386.13	(4,500.94)	1,310,885.19
Durham.....	April 1, 2012	17,116,341.01	(58,572.88)	17,057,768.13
Edgecombe.....	April 1, 2013	1,507,625.45	(5,158.69)	1,502,466.76
Forsyth.....	July 1, 2020	15,894,936.26	(54,406.32)	15,840,529.94
Gaston.....	October 1, 2018	7,881,485.47	(26,969.92)	7,854,515.55
Graham.....	April 1, 2019	267,864.00	(916.53)	266,947.47
Greene.....	April 1, 2013	253,444.77	(867.35)	252,577.42
Halifax.....	January 1, 2012	1,557,751.12	(5,330.71)	1,552,420.41
Harnett.....	April 1, 2014	3,308,517.69	(11,322.69)	3,297,195.00
Haywood.....	October 1, 2008	2,617,127.30	(8,954.85)	2,608,172.45
Hertford.....	July 1, 2010	641,050.27	(2,193.78)	638,856.49
Jackson.....	October 1, 2016	2,030,096.98	(6,945.61)	2,023,151.37
Jones.....	October 1, 2018	153,706.14	(526.13)	153,180.01
Lee.....	July 1, 2010	2,639,268.68	(9,030.90)	2,630,237.78
Lincoln.....	October 1, 2018	3,172,293.41	(10,856.89)	3,161,436.52
Madison.....	October 1, 2020	348,765.37	(1,195.50)	347,569.87
Martin.....	April 1, 2008	666,125.10	(2,279.43)	663,845.67
Montgomery.....	April 1, 2012	654,868.34	(2,241.11)	652,627.23
Moore.....	April 1, 2019	4,491,484.79	(15,369.99)	4,476,114.80
New Hanover.....	October 1, 2010	14,132,743.19	(48,359.24)	14,084,383.95
Onslow.....	October 1, 2010	7,588,912.29	(25,968.04)	7,562,944.25
Orange.....	April 1, 2012	4,313,957.19	(14,757.37)	4,299,199.82
Pasquotank.....	October 1, 2018	1,718,307.37	(5,879.64)	1,712,427.73
Pitt.....	April 1, 2008	6,758,119.12	(23,123.28)	6,734,995.84
Randolph.....	July 1, 2010	3,848,669.53	(13,170.20)	3,835,499.33
Robeson.....	January 1, 2011	3,445,376.38	(11,789.79)	3,433,586.59
Rockingham.....	October 1, 2018	2,423,083.12	(8,292.54)	2,414,790.58
Rowan.....	July 1, 2010	4,239,448.11	(14,507.90)	4,224,940.21
Rutherford.....	October 1, 2018	2,088,505.33	(7,146.46)	2,081,358.87
Sampson.....	April 1, 2008	1,520,819.74	(5,204.55)	1,515,615.19
Stanly.....	April 1, 2019	2,262,590.60	(7,742.94)	2,254,847.66
Surry.....	April 1, 2008	2,838,595.72	(9,714.02)	2,828,881.70
Swain.....	April 1, 2019	540,542.42	(1,849.17)	538,693.25
Wilkes.....	October 1, 2010	2,039,827.67	(6,980.32)	2,032,847.35
<b>Totals.....</b>		<b>182,956,955.49</b>	<b>(626,092.80)</b>	<b>182,330,862.69</b>

One-Quarter Cent (1/4¢) County Sales and Use Tax Act:  
 HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, § 105-535 through § 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, and 42, the amounts allocated to counties are not divided between a county and its municipalities.

The amounts in this table do not agree with the actual receipts of the local governments in fiscal year 2020-21 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 2020-21 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	License, local land transfer, occupancy, and meals taxes	Excise tax on conveyances	Local sales and use taxes	Scrap tire, white goods, solid waste, beverage, utility, telecommunications, and video programming taxes	Total county	General property tax	License, occupancy, and meals taxes	Local sales and use taxes	Utility, solid waste, beverage, telecommunications, and video programming	Total municipal			
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2006-07	4,991,684,716	193,017,164	76,401,505	1,852,504,194	28,381,533	7,141,989,112	1,920,777,846	141,535,918	765,547,392	265,296,659	3,093,157,815	276,566,962	10,511,713,890	
2007-08	5,411,708,047	191,128,921	61,841,197	1,905,780,410	48,134,729	7,618,593,305	2,061,464,949	108,438,543	800,101,679	324,481,915	3,294,487,086	300,931,085	11,214,011,475	
2008-09	5,791,999,554	201,320,707	35,166,874	1,713,350,653	51,237,219	7,793,075,007	2,234,107,547	120,798,744	762,699,649	350,139,280	3,467,745,220	320,456,031	11,581,276,257	
2009-10	5,904,625,504	186,934,331	36,001,938	1,352,735,722	44,960,194	7,525,257,689	2,287,366,484	122,076,259	701,582,537	346,572,734	3,457,598,014	333,216,789	11,316,072,492	
2010-11	5,958,440,571	186,167,521	32,352,596	1,281,905,041	55,938,570	7,514,804,299	2,322,581,375	124,367,462	717,764,854	358,817,033	3,523,530,724	333,317,863	11,371,652,886	
2011-12	6,186,066,270	198,346,568	36,928,666	1,398,940,603	55,248,371	7,875,530,478	2,452,684,088	128,239,986	776,384,952	358,656,625	3,715,965,651	351,218,436	11,942,714,566	
2012-13	6,215,830,244	206,731,421	44,800,083	1,465,080,033	54,257,266	7,986,699,047	2,451,439,343	125,251,073	796,832,544	363,871,518	3,737,394,479	360,983,135	12,085,076,660	
2013-14	6,368,294,229	228,534,928	48,118,679	1,522,634,099	55,056,364	8,222,638,298	2,534,523,743	141,399,771	830,916,687	370,807,719	3,877,647,921	375,373,834	12,475,660,053	
2014-15	6,587,822,101	245,598,884	58,695,965	1,664,025,002	57,758,096	8,613,900,048	2,620,826,153	147,981,450	916,710,968	441,102,461	4,126,621,031	397,191,695	13,137,712,774	
2015-16	6,803,322,030	274,507,199	64,741,547	1,770,351,524	56,609,191	8,969,531,491	2,716,738,868	117,491,417	978,284,000	471,579,529	4,284,093,814	413,739,170	13,667,364,475	
2016-17	7,017,592,582	295,849,859	71,397,858	1,922,640,887	58,867,827	9,366,349,014	2,832,703,496	70,318,598	1,057,574,734	461,175,426	4,421,772,254	431,856,143	14,219,977,411	
2017-18	7,246,949,177	320,474,337	75,639,923	1,999,049,947	61,025,119	9,703,138,504	2,942,301,521	103,455,760	1,143,124,266	461,933,096	4,650,814,644	454,549,354	14,808,502,501	
2018-19	7,507,573,800	339,896,104	83,583,335	2,137,553,853	59,622,239	10,128,229,330	3,058,632,342	107,020,369	1,174,050,120	471,848,018	4,811,550,849	485,868,900	15,425,649,079	
2019-20	8,070,676,367	365,478,510	90,992,099	2,290,351,502	59,396,165	10,876,894,643	3,243,630,473	117,386,590	1,256,285,090	462,533,862	5,079,836,014	524,372,785	16,481,103,442	
2020-21	8,298,751,307	315,616,337	123,167,350	2,526,001,100	58,727,126	11,322,263,220	3,382,893,710	111,430,364	1,362,684,816	448,258,837	5,305,267,727	554,404,802	17,181,935,748	

Detail may not add to totals due to rounding. Refer to Tables 63, 65, 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 2020-21 designation reflect levies collected by the county governments during the July 1, 2019 through June 30, 2020 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].

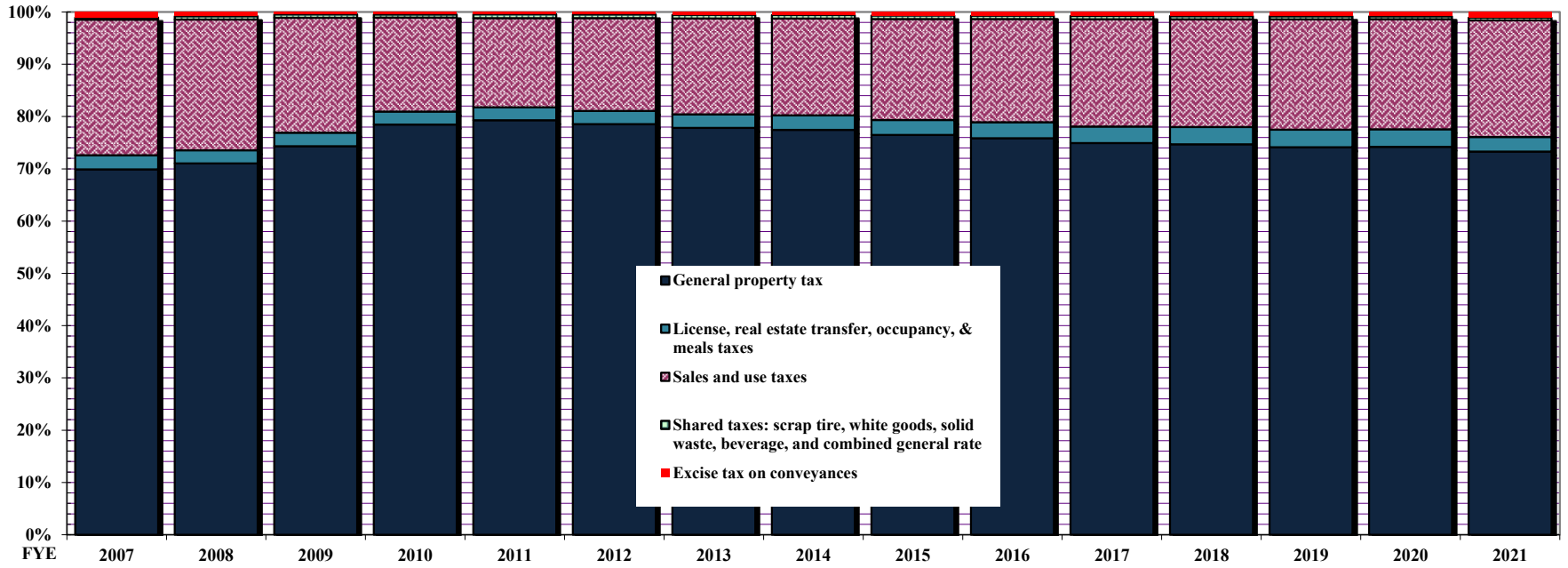
The 2001 General Assembly enacted Article 44 (Third One-Half Cent (1/2¢) Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy. The 2002 General Assembly advanced the earliest effective date to December 1, 2002; 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; four (4) counties effective April 1, 2019; two (2) counties effective July 1, 2020; and two (2) counties effective October 1, 2020. 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**

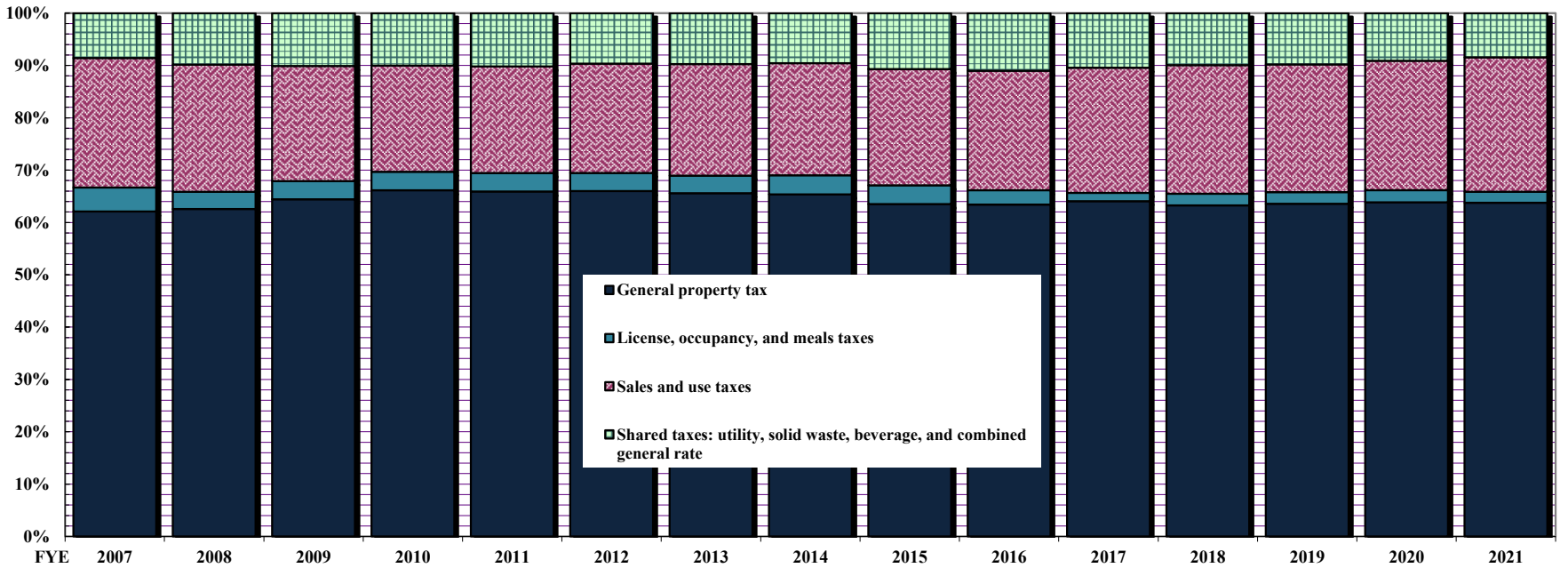


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues					Municipal revenues					District and township	Total
	Locally levied taxes [S]	Excise tax on conveyances [S]	Shares of State administered taxes*,† [S]	State aid: (reimbursements for lost revenue) †† [S]	Total [S]	Locally levied taxes [S]	Shares of State administered taxes† [S]	State street-aid [Powell Bill allocation] [S]	State aid: (reimbursements for lost revenue) †† [S]	Total [S]		
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
2020-21..	11,140,368,744	123,167,350	58,727,126	177,457,222	11,499,720,441	4,857,008,890	448,258,837	132,663,875	-	5,437,931,602	554,404,802	17,492,056,845

Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division.

The table reflects amounts actually paid to local governments; excluded are Federal Aid, Federal Revenue Sharing Grants, and any allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall.

Locally levied taxes include:

County revenues: general property tax, license, local land transfer, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).

Municipal revenues: general property tax, license, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).

Shares of State administered taxes include distributable net proceeds generated from the following tax types:

County revenues: scrap tire; white goods; beer and wine excise; utility franchise\*; piped natural gas excise\*; State sales and use taxes imposed on telecommunications services\*; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity\* and piped natural gas\* (effective 2014-15)

Municipal revenues: utility franchise; piped natural gas excise; beer and wine excise; State sales and use taxes imposed on telecommunications services; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity and piped natural gas (effective 2014-15)

\*HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning in 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.

†Effective **January 1, 2007**, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collection for the quarter ended March 31, 2007.

††**Repeal of local reimbursements and revenue replacement option [§ 105-521]:**

The 2001 General Assembly repealed local reimbursements effective **July 1, 2003**; the 2002 General Assembly advanced the date of the scheduled repeal to **July 1, 2002**.

A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution initially scheduled to sunset in 2012.

[SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.]

Beginning with 2003-04, amounts 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]:**

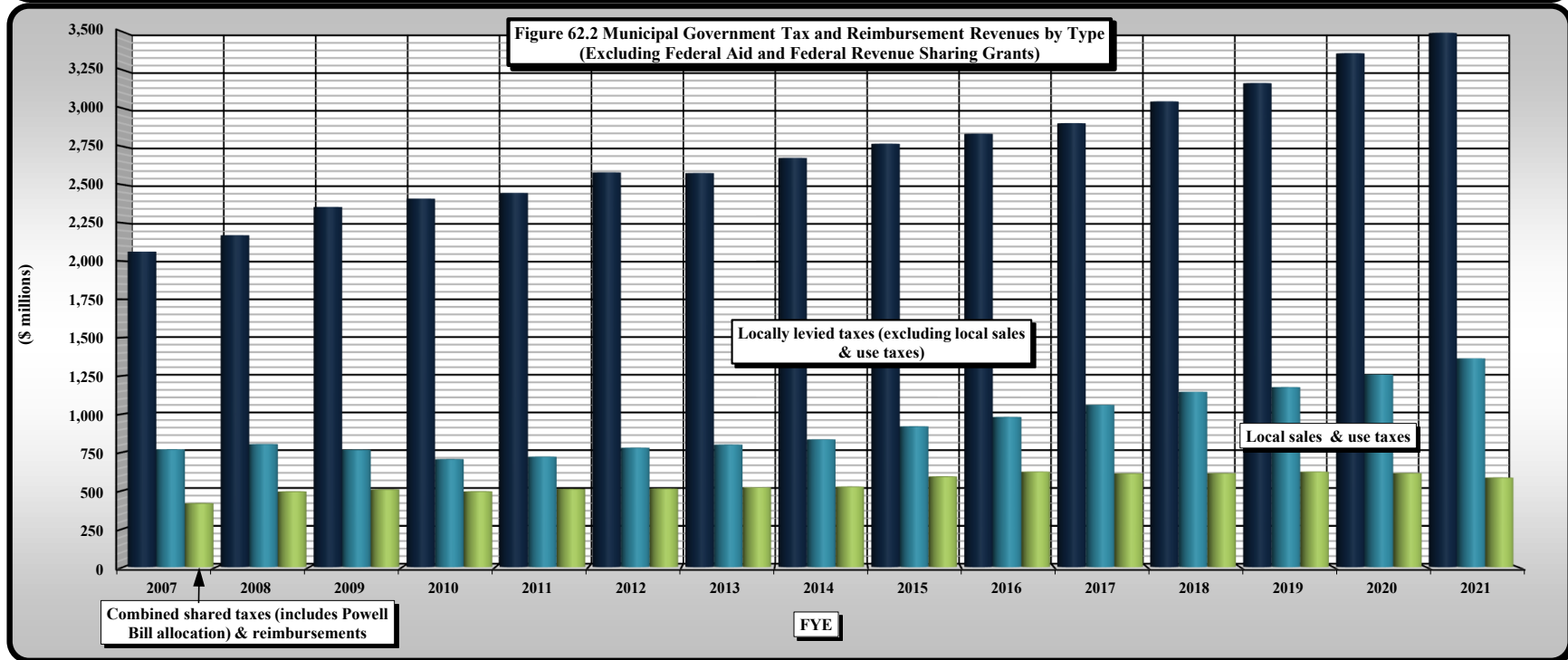
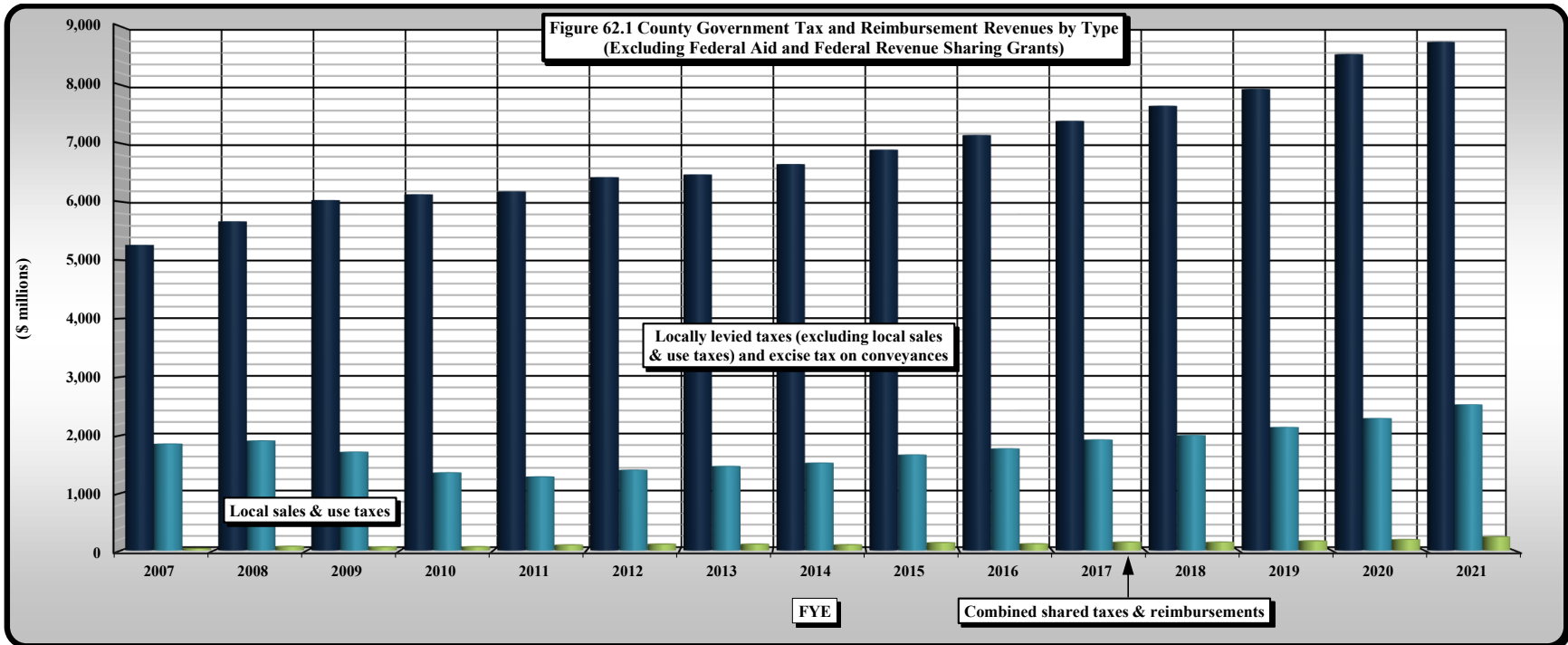
Effective **October 1, 2007**, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44).

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.

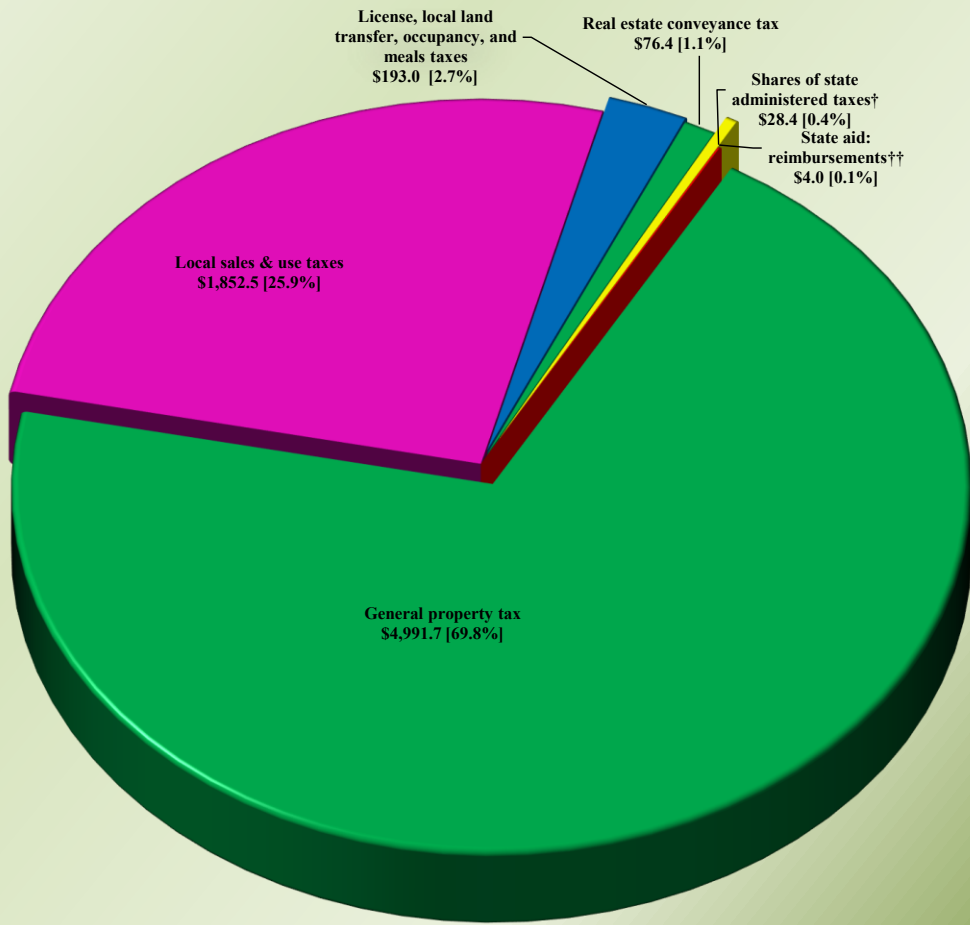
The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales

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.



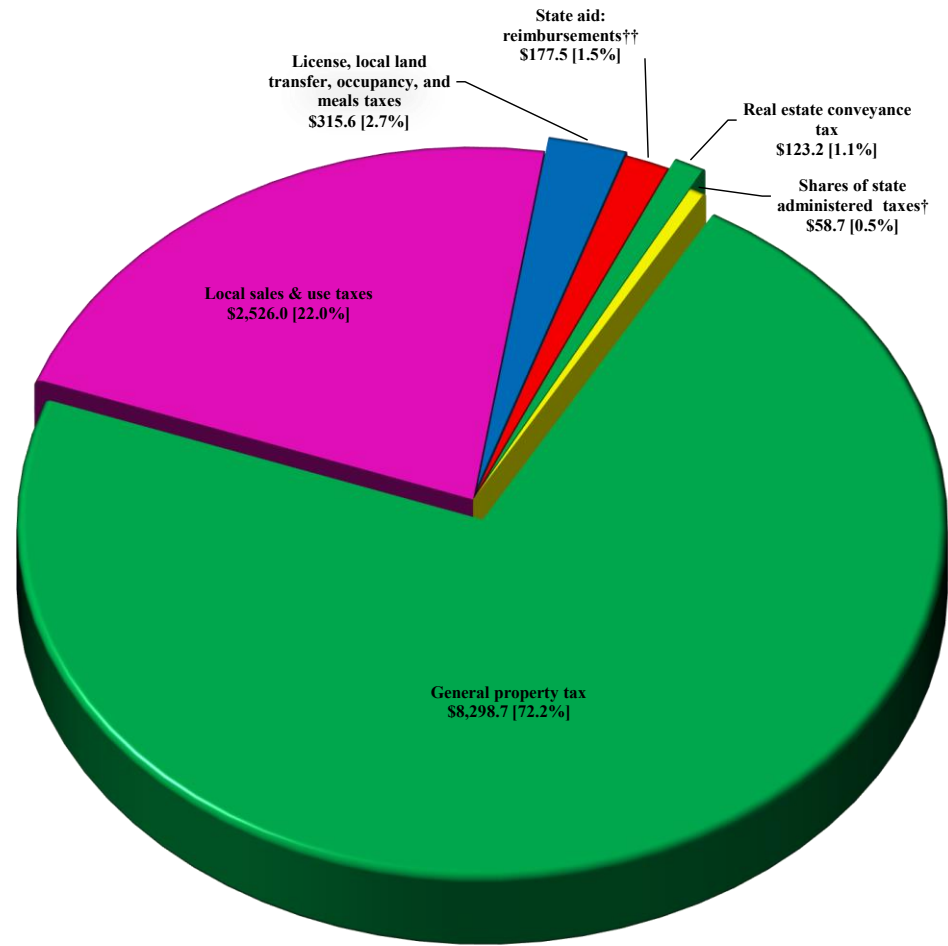
**COUNTY GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2006-2007 and 2020-2021**

**Figure 62.3 Fiscal Year 2006-2007**  
[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.*

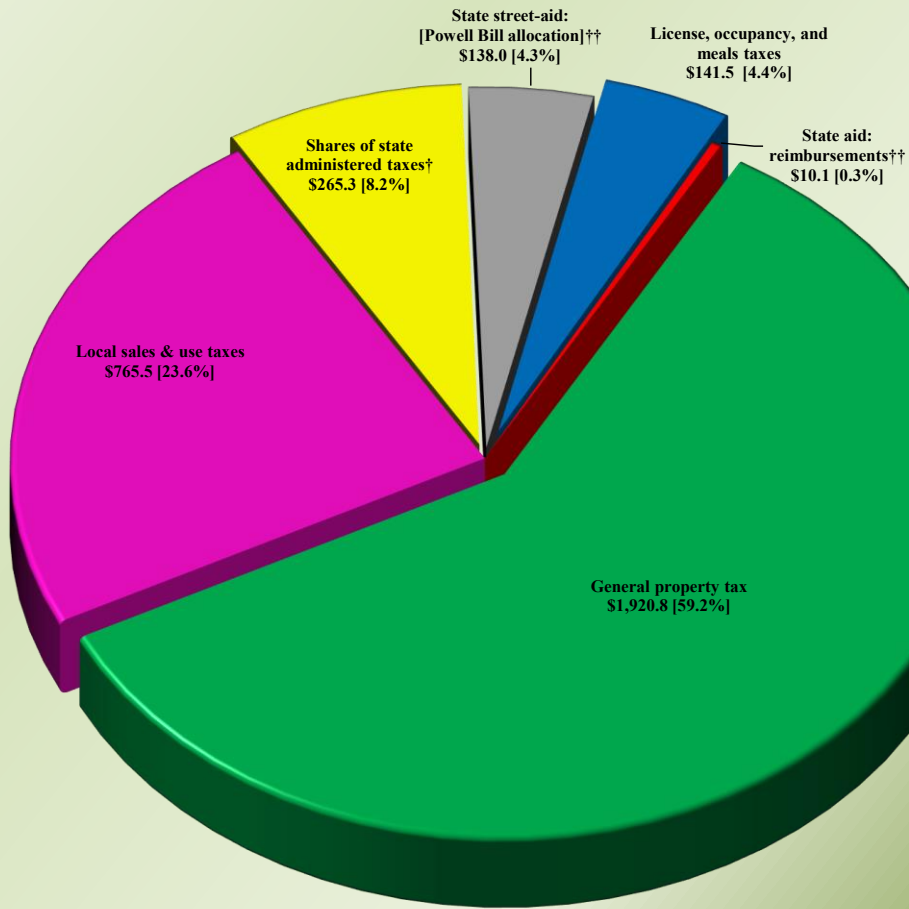
**Figure 62.4 Fiscal Year 2020-2021**  
[amounts in \$ millions]



†,†† 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.*

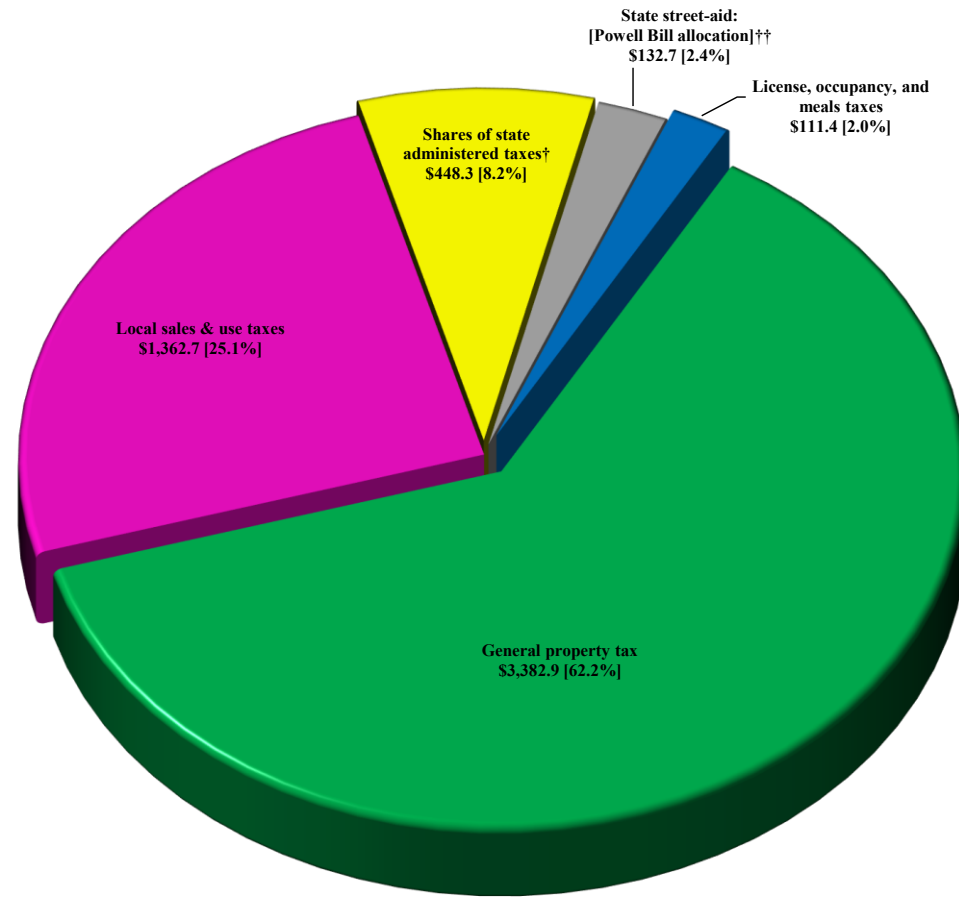
MUNICIPAL GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2006-2007 and 2020-2021

Figure 62.5 Fiscal Year 2006-2007  
[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 2020-2021  
[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	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				
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	
2020-21.	3,949,399	14,122,865	4,299,075	14,897,637	-	633,246	2,889	56,974	20,765,041	58,727,126	4,299,075	24,563,983	-	321,556,698	18,524,878	31,933,378	47,380,826	132,663,875	580,922,712	639,649,838	

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

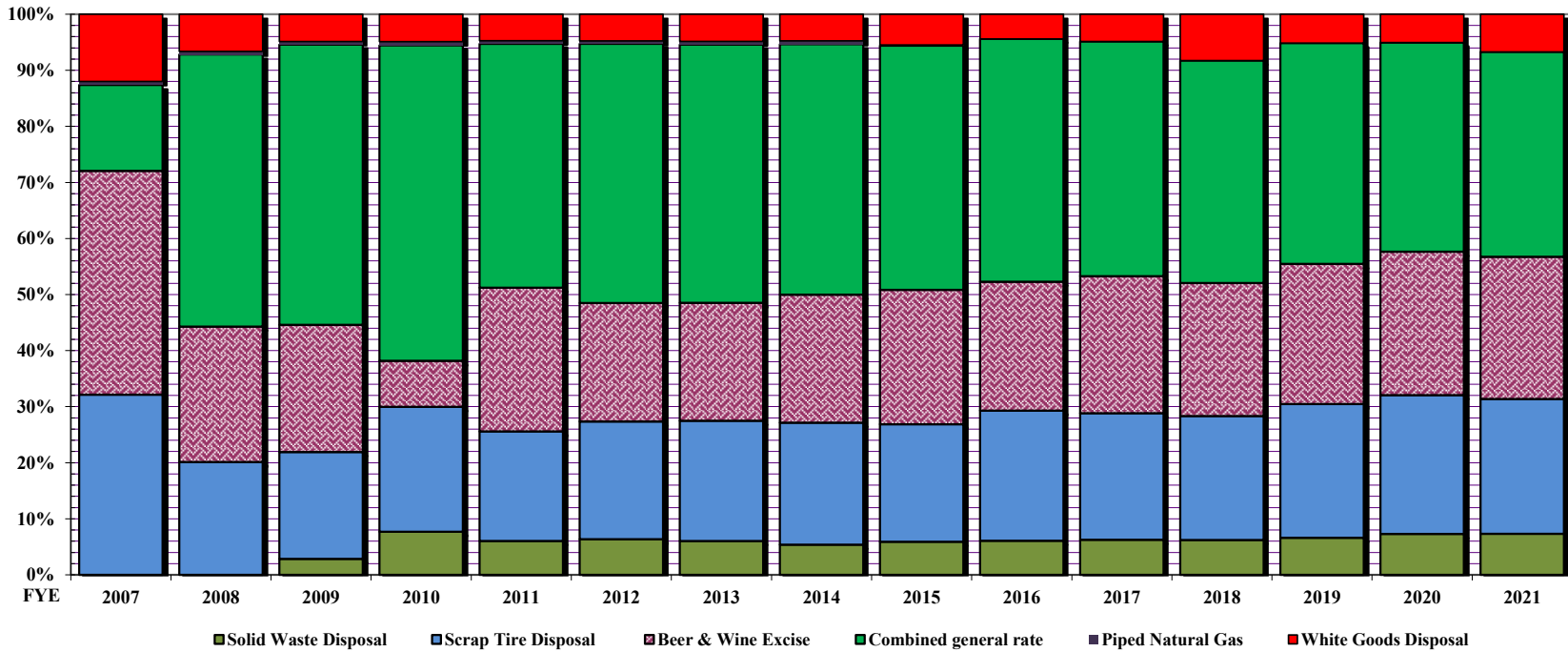


Figure 63.2 Components of Municipal Portions of State Shared Taxes

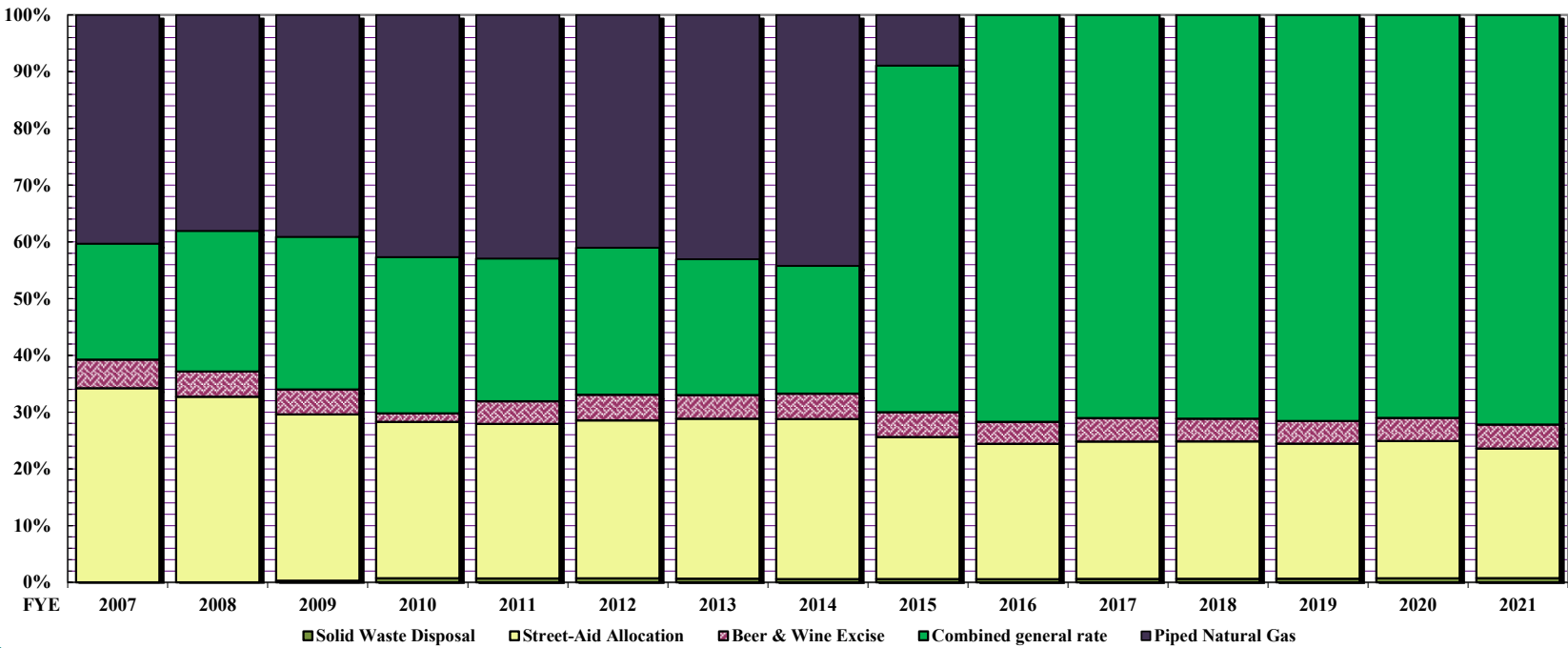


TABLE 64. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

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
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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
2020-21.....	-	-	-	-	-	177,457,222	177,457,222	-	-	-	-	-	-	177,457,222

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	-	2020-21	-
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 2020-2021

Counties	Locally Levied Taxes:								County Shares of State Levied Taxes:										Total [S]
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:		Sales and Use tax: 7% combined general rate								
	County-wide property tax [S]	Taxes collected during fiscal year 2019-2020 according to tax type††:					County share: local government sales taxes [see notes a,b,c]	Excise tax on conveyances††† [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]	Electricity† § 105-164.44K [S]	Piped natural gas† § 105-164.44L [S]	Telecommunications† § 105-164.44F [S]	Video programming § 105-164.44I [S]		
		License [S]	Land Transfer [S]	Meals [S]	Gross Receipts [S]	Occupancy [S]													
Alamance	100,772,224	71,961	-	-	50,861	796,446	36,657,509	1,239,128	1,487,810	59,525	263,553	227,103	85,489	-	-	-	179,788	141,891,397	
Alexander	21,459,179	7,680	-	-	-	-	10,356,175	165,658	1,360,590	34,163	151,354	51,755	19,483	-	-	-	147,521	33,753,558	
Alleghany	10,578,607	4,435	-	-	-	90,345	2,842,778	144,784	245,889	9,127	40,492	15,490	4,227	-	-	-	91,842	14,068,017	
Anson	16,592,547	1,025	-	-	-	34,327	4,397,747	92,852	-	13,963	-	32,721	-	-	-	-	19,303	21,184,486	
Ashe	18,647,995	6,851	-	-	2,087	336,741	8,978,300	303,167	-	23,300	-	37,455	10,220	-	-	-	72,599	28,418,714	
Avery	22,902,785	7,200	-	-	-	-	7,458,722	656,023	157,551	14,461	-	24,443	9,201	-	-	-	45,059	31,275,445	
Beaufort	40,026,135	2,746	-	-	30,949	-	11,242,680	262,799	-	32,423	143,594	64,028	24,103	-	-	-	106,170	51,935,628	
Bertie	12,529,571	4,210	-	-	73	-	3,304,884	50,995	-	12,857	56,793	26,515	-	-	-	-	2,819	15,988,716	
Bladen	24,982,224	835	-	-	-	-	7,701,653	107,643	-	25,210	-	46,553	12,714	-	-	-	34,748	32,911,579	
Brunswick	145,951,991	56,912	-	-	-	1,668,261	33,223,531	4,033,920	5,588,509	67,359	300,219	191,368	72,029	-	-	-	404,719	191,558,817	
Buncombe	216,144,224	74,879	-	-	963,624	21,945,421	98,523,957 a	3,575,032	1,367,105	138,980	615,589	353,981	133,253	-	-	-	1,287,251	345,123,296	
Burke	51,217,129	17,918	-	-	33,335	483,441	18,892,051	441,270	1,450,387	56,606	250,902	123,619	-	-	-	-	226,030	73,192,688	
Cabarrus	211,813,963	519,700	-	-	338,115	4,133,247	60,065,500	2,756,780	5,927,096	51,217	-	286,583	-	-	-	-	493,776	286,385,978	
Caldwell	48,519,681	32,048	-	-	4,031	162,834	14,180,581	379,273	953,719	41,889	-	112,947	42,518	-	-	-	335,989	64,765,510	
Camden	8,705,514	3,305	739,177	-	488	14,662	2,756,954	100,192	505,588	9,901	43,916	14,229	3,883	633,246	2,889	56,974	37,251	13,628,170	
Carteret	54,171,708	42,105	-	-	52,016	7,273,656	20,767,307	1,734,261	1,848,966	38,067	168,641	95,710	36,029	-	-	-	377,468	86,605,933	
Caswell	12,567,176	215	-	-	-	-	5,116,692	107,659	538,780	20,109	88,831	31,709	-	-	-	-	12,225	18,483,396	
Catawba	108,776,239	31,380	-	-	218,209	-	43,288,082	1,279,034	1,222,513	81,648	362,065	215,067	80,960	-	-	-	518,596	156,073,794	
Chatham	80,452,955	22,230	-	-	16,524	109,184	19,310,522	1,279,377	3,293,298	55,460	246,646	101,728	38,293	-	-	-	190,864	105,117,082	
Cherokee	17,114,844	5,750	-	-	5,318	429,097	9,925,446	348,841	-	24,401	108,198	39,630	-	-	-	-	43,906	28,045,431	
Chowan	11,363,827	5,520	539,743	-	5,267	164,811	3,655,181	105,628	100,583	8,988	39,798	19,093	1,973	-	-	-	12,996	16,023,410	
Clay	8,653,194	4,200	-	-	-	57,608	3,667,424	195,826	113,782	10,611	46,940	15,724	5,919	-	-	-	19,786	12,791,015	
Cleveland	69,148,568	19,155	-	-	71,456	636,545	22,293,047	529,081	-	55,345	-	134,766	50,731	-	-	-	241,673	93,180,367	
Columbus	30,865,396	17,320	-	-	22,083	140,781	11,744,109	206,162	-	37,936	-	75,961	20,746	-	-	-	87,233	43,217,727	
Craven	54,375,769	46,854	-	-	125,004	1,753,563	21,842,760	882,975	2,981,167	42,075	186,383	139,170	52,392	-	-	-	251,474	82,679,586	
Cumberland	192,047,962	145,274	-	-	6,794,942	835,588	5,974,345	66,330,859	2,259,383	-	83,583	370,305	448,382	122,406	-	-	438,477	275,851,505	
Currituck	32,295,966	465,709	5,167,824	-	-	12,328,736	13,785,681	1,192,145	125,551	25,972	115,594	37,175	13,994	-	-	-	309,704	65,864,051	
Dare	67,374,141	42,155	7,515,386	2,396,803	-	29,161,025	24,095,763 c	1,739,807	342,326	17,335	77,061	50,558	-	-	-	-	107,452	132,919,812	
Davidson	82,601,780	32,900	-	-	58,020	-	37,446,652	1,079,943	3,589,761	101,645	450,883	228,012	85,833	-	-	-	733,520	126,408,950	
Davie	35,800,535	18,035	-	-	2,770	135,902	11,593,498	316,012	1,298,828	32,018	141,515	58,260	15,899	-	-	-	101,777	49,515,049	
Duplin	33,991,623	21,570	-	-	12,794	229,180	13,387,430	161,124	1,352,773	43,018	-	80,953	15,149	-	-	-	19,179	49,314,793	
Durham	323,638,876	150,550	-	-	485,214	10,697,692	74,490,600 b	5,181,028	8,543,940	40,510	180,870	425,958	124,184	-	-	-	410,015	424,369,436	
Edgecombe	32,321,507	22,079	-	-	9,046	101,437	10,303,379	202,829	-	20,347	90,025	70,807	-	-	-	-	39,837	43,181,294	
Forsyth	283,472,955	276,271	-	-	1,814,902	5,206,549	89,320,827	3,163,230	3,386,347	58,422	258,477	510,098	-	-	-	-	491,450	387,959,529	
Franklin	50,421,758	2,430	-	-	-	65,755	17,926,678	832,103	1,846,723	57,295	254,814	94,027	25,602	-	-	-	113,576	71,640,760	

a Includes \$19,982,151.55 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, \$30,863,404.18.

c Excludes the following amount for Beach Nourishment in Dare County: \$1,331.07.

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

SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9).

TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	County Shares of State Levied Taxes:								Total	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:									
	County-wide property tax	Taxes collected during fiscal year 2019-2020 according to tax type††:					County share: local government sales taxes [see notes a,b,c]		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				
		License	Land Transfer	Meals	Gross Receipts	Occupancy								Electricity† § 105-164.44K	Piped natural gas† § 105-164.44L	Telecommunications† § 105-164.44F		Video programming § 105-164.44I
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Gaston	168,409,166	367,214	-	-	267,144	1,429,602	54,677,460	2,091,076	2,616,574	76,881	340,589	300,029	112,943	-	-	-	372,393	231,061,072
Gates	7,508,739	1,825	-	-	-	-	2,828,684	33,613	490,466	11,009	48,615	16,175	6,089	-	-	-	1,163	10,946,377
Graham	7,701,430	5,040	-	-	-	239,787	2,831,795	71,306	-	7,530	-	11,715	3,199	-	-	-	3,370	10,875,171
Granville	38,451,303	10,858	-	-	-	219,411	10,428,657	443,610	2,201,090	36,337	161,069	82,315	30,987	-	-	-	63,702	52,129,338
Greene	9,235,014	3,545	-	-	-	-	4,703,598	39,861	540,595	17,722	78,427	28,324	8,220	-	-	-	87,457	14,742,763
Guilford	391,966,198	126,735	-	-	774,140	5,142,543	99,305,216	4,728,419	5,920,729	88,977	393,681	722,945	272,149	-	-	-	681,692	510,123,425
Halifax	30,431,770	14,236	-	-	25,690	828,734	11,874,140	206,840	-	27,822	123,024	69,239	-	-	-	-	75,119	43,676,615
Harnett	69,710,329	-	-	-	-	52,340	35,776,387	1,010,527	4,416,955	102,860	-	181,533	-	-	-	-	177,156	111,428,087
Haywood	45,545,588	224,717	-	-	31,926	1,546,643	18,982,753	716,569	20,569	43,183	191,043	85,068	-	-	-	-	276,078	67,664,137
Henderson	92,639,227	16,732	-	-	61,776	2,134,214	30,978,827	1,418,146	3,119,519	76,773	340,247	158,296	-	-	-	-	444,363	131,388,120
Hertford	14,174,724	8,129	-	-	24,170	53,452	5,740,261	37,945	-	13,810	61,078	32,267	-	-	-	-	30,229	20,176,064
Hoke	28,851,614	2,318,358	-	-	14,058	-	11,717,587	400,835	1,573,018	46,473	206,100	73,172	-	-	-	-	17,937	45,219,152
Hyde	7,383,386	695	-	-	-	695,945	1,739,788	64,323	7,266	4,864	21,488	6,959	-	-	-	-	2,442	9,927,156
Iredell	144,987,228	78,870	-	-	143,252	-	46,881,350	3,016,614	2,912,435	102,193	452,229	243,649	91,717	-	-	-	426,491	199,336,028
Jackson	37,608,455	27,769	-	-	23,939	1,154,127	17,091,660	1,289,962	1,159,185	37,957	168,261	59,326	22,333	-	-	-	57,256	58,700,229
Johnston	167,762,069	90,639	-	-	-	858,185	51,426,120	2,616,440	5,125,698	136,247	606,234	276,133	103,939	-	-	-	328,315	229,330,018
Jones	6,843,365	3,760	-	-	95	-	2,444,192	37,884	658	7,964	35,162	13,634	-	-	-	-	4,433	9,391,148
Lee	47,595,578	3,816	-	-	113,752	245,074	17,657,253	407,070	65,246	28,083	62,725	82,432	31,031	-	-	-	179,717	66,471,777
Lenoir	35,163,903	15,095	-	-	29,914	188,607	13,460,719	151,760	-	31,426	139,300	76,852	-	-	-	-	134,621	49,392,197
Lincoln	68,221,895	319,596	-	-	41,646	139,313	27,853,866	1,158,136	1,708,185	71,234	317,225	116,630	31,773	-	-	-	198,194	100,177,694
Macon	30,758,234	94,189	-	-	28,324	1,365,141	13,094,950	890,502	-	29,561	-	49,183	18,514	-	-	-	74,366	46,402,963
Madison	13,462,870	9,610	-	-	-	405,525	5,287,819	209,228	311,116	17,693	-	30,198	-	-	-	-	14,644	19,748,703
Martin	16,413,154	4,173	-	-	10,866	228,682	5,793,146	53,283	-	13,791	60,940	31,152	-	-	-	-	29,563	22,638,751
McDowell	26,930,703	10,610	-	-	-	593,510	12,557,399	280,895	426,777	34,931	-	62,638	17,101	-	-	-	149,179	41,063,743
Mecklenburg	1,173,379,934	208,341	-	32,629,040	4,954,129	48,299,770	275,141,158	b 20,568,164	5,372,389	56,129	246,734	1,480,779	557,418	-	-	-	587,737	1,563,481,723
Mitchell	10,750,318	5,040	-	-	-	70,052	4,252,632	111,835	-	11,811	-	20,463	7,704	-	-	-	44,418	15,274,272
Montgomery	21,598,942	4,185	-	-	567	-	6,399,102	230,093	245,501	18,990	84,354	37,383	-	-	-	-	16,344	28,635,461
Moore	72,182,408	41,565	-	-	78,960	1,480,709	25,888,337	1,594,740	3,950,937	46,323	205,854	136,042	51,210	-	-	-	14,251	105,671,336
Nash	53,745,763	210,926	-	-	84,755	1,492,420	17,884,984	512,463	-	39,688	175,979	129,443	48,728	-	-	-	174,829	74,499,977
New Hanover	199,413,071	670,809	-	-	824,229	6,081,624	84,004,373	4,527,439	4,729,409	93,665	414,610	314,276	118,308	-	-	-	1,081,189	302,273,002
Northampton	20,518,470	4,322	-	-	-	102,830	3,597,434	101,333	55,472	13,607	60,025	27,511	-	-	-	-	5,326	24,486,331
Onslow	104,846,754	8,020	-	-	436,436	2,342,232	53,633,924	2,024,943	8,182,055	111,301	496,049	277,106	75,379	-	-	-	878,819	173,313,018
Orange	167,478,342	446,243	-	-	88,127	1,247,530	26,625,156	b 1,459,011	11,108,344	52,208	231,247	197,447	74,327	-	-	-	257,738	209,265,720
Pamlico	11,740,492	4,765	-	-	-	-	3,519,106	143,399	322,625	7,421	32,803	17,952	6,758	-	-	-	9,168	15,804,489
Pasquotank	26,068,161	9,160	1,780,337	-	91,509	649,365	11,822,129	234,537	265,731	20,939	92,853	53,868	5,576	-	-	-	206,440	41,300,604

b Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$59,706,794.01; Orange County, \$8,827,218.42.

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	Taxes collected during fiscal year 2019-2020 according to tax type††:					County share: local government sales taxes [see notes a,b,c]		State aid:		Sales and Use tax: 7% combined general rate							
		License	Land Transfer	Meals	Gross Receipts	Occupancy			Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Electricity† § 105-164.44K	Piped natural gas† § 105-164.44L	Telecommunications† § 105-164.44F		Video programming § 105-164.44I
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Pender	50,919,446	20,867	-	-	-	24,660	17,536,125	1,259,489	1,430,038	52,340	232,730	84,927	-	-	-	-	262,381	71,823,003
Perquimans	9,717,860	12,564	521,529	-	-	14,823	2,755,228	98,469	415,341	10,381	45,944	18,516	-	-	-	-	16,587	13,627,241
Person	33,204,557	6,546	-	-	13,808	237,997	10,207,589	215,080	562,624	30,309	134,364	54,374	14,843	-	-	-	55,159	44,737,250
Pitt	101,818,146	7,050	-	-	305,764	2,103,588	35,873,704	1,209,323	3,238,015	60,473	267,834	243,802	66,473	-	-	-	346,187	145,540,358
Polk	17,101,306	7,680	-	-	-	238,824	5,128,036	296,882	547,954	17,137	-	29,322	11,038	-	-	-	20,925	23,399,104
Randolph	76,035,905	152,861	-	-	37,618	894,776	31,032,691	671,528	3,227,067	84,237	-	194,974	-	-	-	-	303,302	112,634,959
Richmond	33,020,897	7,354	-	-	31,290	376,160	11,035,786	145,757	-	25,653	74,381	60,913	22,931	-	-	-	183,467	44,984,588
Robeson	56,843,536	34,107	-	-	61,288	-	30,465,873	228,258	-	89,310	-	177,300	33,128	-	-	-	173,665	88,106,465
Rockingham	54,314,111	6,978	-	-	32,255	358,067	18,959,307	385,853	451,452	50,981	225,780	123,941	46,657	-	-	-	224,763	75,235,146
Rowan	91,558,008	68,108	-	-	184,252	937,419	30,761,388	908,127	381,360	73,860	327,362	192,360	72,412	-	-	-	347,894	125,812,550
Rutherford	46,563,865	10,050	-	-	21,594	1,491,687	17,770,064	535,394	125,704	46,904	-	92,780	34,926	-	-	-	33,849	66,726,817
Sampson	41,155,713	12,720	-	-	16,745	156,542	15,829,811	146,552	235,692	49,271	-	86,387	-	-	-	-	42,174	57,731,607
Scotland	23,456,683	11,820	-	-	40,379	304,448	9,069,674	505,319	-	17,355	76,907	48,262	13,177	-	-	-	48,258	33,192,281
Stanly	34,767,890	48,065	-	-	29,575	280,261	14,951,877	415,076	938,126	31,339	138,823	86,304	32,488	-	-	-	132,408	51,852,231
Stokes	27,800,565	23,118	-	-	-	-	10,955,577	193,093	1,395,619	36,577	161,768	62,909	17,171	-	-	-	93,051	40,739,447
Surry	37,035,289	31,675	-	-	31,909	94,020	22,347,672	310,323	104,475	52,865	233,757	99,097	27,049	-	-	-	185,442	60,553,573
Swain	6,176,358	7,200	-	-	-	1,003,311	4,902,173	150,165	247,014	12,240	-	19,523	5,330	-	-	-	28,718	12,552,032
Transylvania	38,360,145	-	-	-	-	971,481	10,399,875	691,377	1,025,041	24,928	110,278	47,567	-	-	-	-	96,668	51,727,360
Tyrrell	4,074,448	1,340	-	-	-	8,136	945,212	16,402	84,027	2,936	12,588	5,240	1,973	-	-	-	445	5,152,747
Union	202,582,299	64,020	-	-	215,410	-	56,436,957	3,359,962	10,014,640	71,201	315,439	317,002	-	-	-	-	452,951	273,829,880
Vance	25,108,029	13,128	-	-	27,775	328,883	12,463,935	156,948	-	28,600	126,453	61,371	23,104	-	-	-	112,198	38,450,424
Wake	1,130,453,513	465,685	-	28,463,809	4,930,157	23,331,207	193,757,044	18,779,682	31,765,868	180,666	780,851	1,460,051	549,608	-	-	-	1,340,750	1,436,258,893
Warren	20,139,957	1,240	-	-	-	-	4,526,635	220,193	-	16,886	74,606	26,876	7,345	-	-	-	10,405	25,024,142
Washington	8,526,187	35,618	-	-	-	124,871	2,826,805	33,935	-	7,316	32,368	16,359	6,158	-	-	-	11,418	11,621,035
Watauga	38,280,655	10,500	-	-	65,121	2,085,873	15,959,750	1,089,246	2,412,963	33,426	-	77,016	28,993	-	-	-	295,725	60,339,267
Wayne	59,658,414	55,965	-	-	72,791	185,521	27,769,218	548,244	603,275	79,240	121,395	169,426	63,778	-	-	-	438,711	89,765,977
Wilkes	39,058,702	10,215	-	-	-	-	21,041,775	311,734	446,082	57,946	256,023	94,495	-	-	-	-	201,466	61,478,437
Wilson	54,476,322	30,868	-	-	106,891	1,164,800	17,860,812	346,485	-	26,268	116,751	111,463	41,959	-	-	-	61,924	74,344,542
Yadkin	20,631,448	13,800	-	-	1,463	24,740	8,695,459	133,566	1,180,026	29,314	129,832	51,448	19,368	-	-	-	68,924	30,979,388
Yancey	14,131,908	8,040	-	-	-	119,519	4,958,133	216,124	146,691	15,949	-	25,147	6,859	-	-	-	63,010	19,691,380
All counties	8,298,751,307	8,787,176	16,263,996	70,284,594	19,533,263	220,280,571	2,526,001,100	123,167,350	177,457,222	4,299,075	14,897,637	14,122,865	3,949,399	633,246	2,889	56,974	20,765,041	11,519,253,704

b Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Wake, \$98,404,932.29.

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, 2020, 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 2020, 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-1-20 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 2020 through June 2021 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 2020-2021

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 2019-2020 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]			
<b>Alamance</b>															
Alamance	241,825	-	-	-	-	337,553	865	4,876	32,146	3,213	2,706	605	28,785	652,574	
Burlington*	31,083,748	228,695	-	-	-	15,721,994	40,172	226,148	2,932,230	259,972	598,191	341,010	1,364,684	52,796,844	
Elon	2,931,737	540	-	-	-	3,703,923	9,473	53,259	297,989	34,766	35,371	91,472	278,264	7,436,794	
Gibsonville**	See Guilford County														
Graham	5,916,868	640	-	-	-	4,488,479	11,499	65,020	624,940	61,721	144,142	86,816	381,718	11,781,843	
Green Level	445,145	-	-	-	-	665,479	1,709	9,710	53,922	2,608	7,649	6,755	59,142	1,252,118	
Haw River	947,571	-	-	-	-	720,831	1,844	10,391	97,604	8,821	23,879	11,938	59,723	1,882,603	
Mebane*	11,217,507	955	-	-	-	4,049,532	10,569	59,850	1,077,454	51,492	71,832	61,555	354,268	16,955,014	
Ossipee	55,108	-	-	-	-	175,332	449	2,521	13,579	284	3,262	1,773	-	252,308	
Sweptonville	-	-	-	-	-	434,961	-	6,302	86,633	12,218	2,076	4,405	-	546,595	
<b>Alexander</b>															
Taylorsville	771,171	-	-	-	-	745,964	1,581	8,875	135,042	2,360	34,172	29,360	55,081	1,783,607	
<b>Alleghany</b>															
Sparta	598,625	460	-	-	-	621,331	1,338	7,514	249,671	-	12,388	6,893	54,213	1,552,432	
<b>Anson</b>															
Ansonville	125,306	-	-	-	-	156,776	445	1,627	19,597	-	1,926	1,758	22,150	329,585	
Lilesville	91,156	-	-	-	-	138,734	-	-	16,328	2	4,896	1,933	16,277	269,326	
McFarlan	10,930	-	-	-	-	31,044	-	-	2,297	-	73	-	3,123	47,466	
Morven	78,878	-	-	-	-	125,030	355	1,296	16,792	-	4,168	582	15,055	242,155	
Peachland	60,209	-	-	-	-	106,285	301	-	13,479	-	4,511	540	14,886	200,212	
Polkton	143,882	-	-	-	-	537,899	1,481	7,409	35,341	1	6,858	1,003	53,265	787,139	
Wadesboro	1,946,945	455	-	-	-	1,400,739	3,975	22,215	269,098	16,767	25,327	27,299	155,853	3,868,672	
<b>Ashe</b>															
Jefferson	641,806	-	-	-	-	583,854	1,167	6,551	136,637	5,327	3,109	7,956	48,320	1,434,727	
Lansing	33,716	-	-	-	-	59,221	-	-	6,344	-	1,007	259	5,429	105,977	
West Jefferson	1,701,110	510	-	-	68,030	490,872	981	5,521	190,669	3,750	11,961	639	41,188	2,515,231	
<b>Avery</b>															
Banner Elk	1,348,368	365	-	-	324,610	548,904	839	4,674	90,241	7,612	13,670	5,596	37,619	2,382,499	
Beech Mountain**	See Watauga County														
Crossnore	33,017	-	-	-	-	96,499	147	-	8,341	-	1,225	457	6,971	146,658	
Elk Park	68,969	45	-	-	-	221,842	340	1,252	15,651	-	2,252	3,382	12,314	326,047	
Grandfather Village	-	-	-	-	-	12,134	-	104	29,537	-	135	73	-	41,983	
Newland	355,472	775	-	-	-	346,239	-	2,975	84,362	3,499	12,899	3,733	23,660	833,615	
Seven Devils**	See Watauga County														
Sugar Mountain	1,298,107	-	-	-	389,142	96,435	148	831	132,651	239	1,084	6,814	23,714	1,949,165	
<b>Beaufort</b>															
Aurora	150,141	-	-	-	-	161,603	365	2,047	28,309	-	5,073	2,334	21,726	371,597	
Bath	118,193	-	-	-	-	77,616	175	981	4,122	-	4,411	274	7,192	212,964	
Belhaven	651,893	-	-	-	-	523,781	1,182	6,632	80,365	-	15,672	6,233	53,005	1,338,763	
Chocowinity	456,963	-	-	-	-	270,622	611	3,429	49,915	-	11,838	-	24,874	818,252	
Pantego	34,488	-	-	-	-	57,746	130	731	10,602	-	5,808	9	5,952	115,467	
Washington	4,728,014	45,931	-	22,743	293,437	3,072,982	6,936	38,917	998,731	46,883	89,396	84,765	257,346	9,686,081	
Washington Park	155,434	-	-	-	-	141,182	319	1,788	5,460	2,258	2,844	2,242	13,766	325,291	
<b>Bertie</b>															
Askewville	31,419	-	-	-	-	60,197	174	981	7,940	-	533	687	7,618	109,549	
Aulander	232,185	-	-	-	-	209,444	603	3,379	52,900	-	5,671	3,971	25,188	533,341	
Colerain	65,064	-	-	-	-	47,890	138	773	11,891	-	2,952	2,094	3,997	134,799	
Kelford	31,054	-	-	-	-	59,503	172	965	7,632	-	1,006	-	7,670	108,001	
Lewiston-Woodville	140,537	-	-	-	-	131,552	379	2,126	17,624	401	4,206	468	13,583	310,876	
Powellsville	28,558	-	-	-	-	64,399	185	1,040	7,260	-	1,637	1,298	6,490	110,868	
Roxobel	26,928	-	-	-	-	55,455	160	894	8,803	-	1,593	631	7,465	101,929	
Windsor	202,556	-	-	-	-	922,468	2,664	15,036	112,495	4,076	18,010	33,054	93,039	1,403,397	
<b>Bladen</b>															
Bladenboro	574,862	5,922	-	-	-	247,438	1,275	7,130	71,687	2,027	10,651	10,833	51,951	983,776	
Clarkton	414,639	-	-	-	-	187,607	610	3,417	144,610	993	4,982	4,351	30,034	791,244	
Dublin	91,812	-	-	-	-	39,641	261	1,463	16,207	1,695	2,473	2,974	11,100	167,626	
East Arcadia	52,293	-	-	-	-	22,956	-	1,959	7,725	-	1,045	1,383	11,929	99,290	
Elizabethtown	1,733,355	7,765	-	-	-	753,018	2,535	14,217	250,204	939	23,778	27,168	99,463	2,912,443	
Tar Heel	27,903	-	-	-	-	12,394	-	-	4,406	26	968	784	5,610	52,091	
White Lake	783,419	2,780	-	-	-	337,610	653	3,671	90,490	-	4,364	26,047	22,940	1,271,973	





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 2019-2020 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]			
<b>Carteret</b>															
Atlantic Beach	3,267,282	4,500	-	-	-	1,381,656	1,111	6,231	304,010	-	22,252	71,880	52,906	5,111,829	
Beaufort	5,003,047	-	-	2,066	-	1,964,159	3,173	17,880	330,256	-	24,926	23,420	113,554	7,482,480	
Bogue	43,924	-	-	-	-	20,354	-	3,107	47,439	-	919	4,728	20,179	140,651	
Cape Carteret	930,328	180	-	-	-	446,701	1,655	9,318	108,049	260	5,649	24,200	70,367	1,596,707	
Cedar Point	513,857	-	-	4,821	-	174,929	1,117	6,302	71,362	1,365	9,877	23,826	34,112	841,568	
Emerald Isle	4,799,109	-	-	-	-	2,271,335	2,838	15,963	446,851	-	23,269	93,708	136,299	7,789,371	
Indian Beach	1,278,216	-	-	-	-	563,006	-	539	86,184	-	1,957	13,036	-	1,942,938	
Morehead City	8,671,615	35	-	41,147	-	3,858,985	7,071	39,748	839,752	15,802	73,650	106,584	250,481	13,904,870	
Newport	1,526,103	-	-	-	-	651,582	3,559	20,027	202,387	-	18,000	35,690	115,496	2,572,844	
Peletier	51,562	-	-	-	-	24,164	-	3,120	29,944	-	4,030	5,442	20,306	138,567	
Pine Knoll Shores	2,090,058	90	-	-	-	999,075	997	5,601	176,273	-	15,498	20,298	41,346	3,349,236	
<b>Caswell</b>															
Milton	53,282	744	-	-	-	24,179	-	718	6,363	-	780	506	-	86,571	
Yanceyville	335,104	-	-	-	-	192,964	1,492	8,361	88,901	7,446	10,103	10,126	37,661	692,158	
<b>Catawba</b>															
Brookford	120,792	-	-	-	-	114,240	279	1,570	10,374	752	874	2,969	13,528	265,379	
Catawba	422,748	-	-	-	-	185,204	453	2,548	40,702	251	8,304	3,181	19,722	683,113	
Claremont	2,702,993	-	-	-	11,042	452,853	1,108	6,244	373,000	6,716	21,220	28,921	41,653	3,645,750	
Conover	6,181,779	82,304	-	1,258	-	2,589,009	6,336	35,672	778,753	38,296	65,570	54,056	234,916	10,067,949	
Hickory*	30,536,213	176,158	-	238,125	1,603,690	12,544,145	30,707	172,947	3,074,081	194,883	313,946	339,219	1,118,766	50,342,880	
Long View*	1,742,937	328	-	-	-	1,476,443	3,619	20,319	261,569	23,667	11,695	16,121	131,312	3,688,010	
Maiden*	6,727,689	-	-	316	-	1,039,211	2,542	14,284	739,910	24,231	34,502	16,507	102,474	8,701,666	
Newton	6,345,945	80	-	27,162	-	3,966,339	9,702	54,542	781,277	40,483	101,245	61,430	352,733	11,740,938	
<b>Chatham</b>															
Cary**	See Wake County														
Goldston	67,558	-	-	-	-	90,384	204	1,144	10,449	1,470	2,214	729	9,556	183,708	
Pittsboro	2,550,780	440	-	-	-	1,533,920	3,461	19,492	181,813	15,829	17,138	27,066	123,012	4,472,951	
Siler City	2,990,655	-	-	1,140	-	2,830,017	6,384	35,922	360,674	18,041	31,405	28,004	209,691	6,511,933	
<b>Cherokee</b>															
Andrews	713,764	-	-	-	-	697,945	1,366	7,656	87,997	-	11,694	4,487	50,594	1,575,503	
Murphy	1,071,401	-	-	-	-	628,031	1,230	6,904	31,963	-	27,223	8,014	51,785	1,826,551	
<b>Chowan</b>															
Edenton	2,083,908	-	-	-	-	869,625	3,435	19,262	351,505	10,688	33,873	19,994	121,597	3,513,888	
<b>Clay</b>															
Hayesville	112,364	-	-	-	-	52,375	298	1,717	22,628	-	12,500	1,181	12,397	215,459	
<b>Cleveland</b>															
Belwood	29,228	-	-	-	-	11,896	-	-	21,579	-	2,952	2,849	-	68,504	
Boiling Springs	1,131,883	60	-	-	17,184	483,070	3,529	19,874	154,523	10,195	18,160	27,145	120,315	1,985,938	
Casar	7,129	-	-	-	-	2,920	-	1,246	10,912	-	7,372	-	-	29,578	
Earl	19,194	-	-	-	-	8,206	204	1,146	5,657	-	2,356	2,179	6,481	45,423	
Fallston	21,897	95	-	-	-	9,312	-	2,609	26,662	-	5,935	3,037	17,539	87,084	
Grover	161,969	-	-	-	-	66,187	541	3,038	22,275	1,435	13,881	2,040	21,884	293,249	
Kings Mountain*	7,678,058	570	-	-	110,949	3,334,115	8,130	45,796	873,670	54,617	97,158	34,761	294,176	12,532,000	
Kingstown	91,364	-	-	-	-	38,301	505	2,834	17,399	-	1,843	1,996	13,714	167,956	
Lattimore	38,293	-	-	-	-	16,435	355	-	12,585	-	2,074	462	11,767	81,971	
Lawndale	78,147	150	-	-	-	31,628	-	2,559	18,529	-	18,930	2,773	17,186	169,901	
Mooresboro	-	-	-	-	-	-	-	-	8,740	-	12,343	949	-	22,033	
Patterson Springs	33,739	-	-	-	-	14,105	472	2,650	15,327	-	1,145	1,683	-	69,121	
Polkville	14,461	60	-	-	-	6,108	-	2,354	13,707	-	5,110	1,490	13,201	56,491	
Sheby	13,020,511	1,476	-	43,020	218,879	5,328,644	14,925	83,894	1,338,723	144,964	270,122	153,707	554,228	21,173,095	
Waco	30,463	-	-	-	-	12,522	242	1,363	7,718	-	3,263	549	10,877	66,997	
<b>Columbus</b>															
Boardman	3,094	-	-	-	-	42,414	-	-	6,265	-	440	-	3,544	55,756	
Bolton	111,467	-	-	-	-	170,308	444	2,381	21,046	-	2,215	716	26,917	335,495	
Brunswick	92,167	35	-	-	-	306,263	814	4,586	17,538	4	3,004	2,601	22,992	450,003	
Cerro Gordo	17,374	-	-	-	-	54,370	144	-	10,459	-	1,438	95	6,460	90,340	
Chadbourne	503,002	295	-	-	-	491,875	1,304	7,313	89,587	-	9,986	8,597	55,923	1,167,883	
Fair Bluff	289,472	30	-	-	-	254,766	676	3,788	48,117	-	5,143	2,670	35,953	640,614	
Lake Waccamaw	588,338	82	-	-	-	406,775	1,079	6,060	71,928	-	6,757	4,274	42,275	1,127,568	
Sandyfield	65,374	-	-	-	-	132,574	-	-	9,285	-	648	1,391	12,770	222,041	
Tabor City	1,346,206	110	-	-	-	1,198,443	3,178	17,826	167,940	135	11,546	12,958	108,585	2,866,926	
Whiteville	2,602,066	450	-	-	-	1,449,568	3,844	21,564	409,540	6,326	46,034	40,537	146,980	4,726,909	



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 2019-2020 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]			
Edgecombe															
Conetoe	23,073	-	-	-	-	70,058	199	1,115	8,994	-	1,373	707	8,431	113,950	
Leggett	11,540	-	-	-	-	14,744	-	234	2,744	-	722	-	-	29,984	
Macclesfield	70,099	103	-	-	-	114,203	324	1,817	2,874	654	4,592	839	12,790	208,296	
Pinetops	270,988	-	-	-	-	326,991	928	5,200	9,542	-	10,443	3,959	39,714	667,764	
Princeville	275,933	-	-	-	-	581,746	1,654	9,314	24,931	-	11,077	6,943	56,059	967,657	
Rocky Mount**	See Nash County														
Sharpsburg**	See Nash County														
Speed	15,049	-	-	-	-	20,589	59	330	1,736	-	917	-	2,930	41,610	
Tarboro	3,873,354	1,311	-	7,383	-	2,741,909	7,784	43,628	736,843	57,825	77,004	150,649	281,001	7,978,691	
Whitakers**	See Nash County														
Forsyth															
Bethania	109,541	-	-	-	-	37,585	241	1,349	16,107	2	786	2,076	6,616	174,303	
Clemmons	2,701,896	-	-	-	-	941,360	15,013	84,492	707,065	44,561	53,787	167,292	495,286	5,210,752	
High Point**	See Guilford County														
Kernersville*	18,692,700	16,881	-	46,259	134,578	6,248,281	19,527	109,893	1,449,336	90,112	121,379	223,364	633,845	27,786,156	
King**	See Stokes County														
Lewisville	2,534,806	-	-	-	-	894,417	9,952	55,932	429,391	18,257	27,898	132,874	331,753	4,435,282	
Rural Hall	1,355,609	-	-	-	-	461,412	2,362	13,260	178,574	14,092	11,275	20,243	80,681	2,137,509	
Tobaccoville*	108,527	-	-	-	-	37,074	1,904	10,668	73,758	434	5,111	10,365	48,914	296,755	
Walkertown	1,079,396	-	-	-	-	357,981	4,087	22,986	257,809	14,443	14,526	35,014	127,425	1,913,667	
Winston-Salem	148,340,092	11,840	-	379,659	-	51,843,173	181,765	1,022,164	13,783,080	841,770	1,312,485	1,890,996	6,075,475	225,682,499	
Franklin															
Bunn	178,602	1,580	-	-	-	83,189	264	1,491	23,504	-	2,400	1,044	10,659	302,735	
Centerville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Franklinton	1,077,601	17,080	-	-	-	449,399	1,599	9,084	90,276	4,532	10,387	11,042	62,292	1,733,291	
Louisburg	1,309,464	28,100	-	-	-	617,127	2,617	14,743	249,188	9,083	21,523	16,643	90,448	2,358,937	
Wake Forest**	See Wake County														
Youngsville	1,853,590	31,615	-	-	-	761,088	1,268	7,418	104,313	2,496	5,842	10,942	43,437	2,822,009	
Gaston															
Belmont	9,711,785	176,824	-	25,000	85,737	3,532,807	9,030	50,632	730,869	46,680	66,630	92,618	307,197	14,835,810	
Bessemer City	2,118,247	78,460	-	-	-	756,831	4,137	23,309	343,884	17,022	40,594	31,554	16,173	3,570,212	
Cherryville	2,381,404	-	-	-	-	810,591	4,461	25,089	229,568	41,002	51,165	35,959	172,910	3,752,148	
Cramerton	2,967,908	-	-	-	-	1,097,121	4,071	23,418	208,775	17,663	12,386	41,184	127,813	4,500,338	
Dallas	1,411,081	42,780	-	-	-	540,536	3,656	20,653	154,991	16,940	36,059	14,829	125,066	2,366,590	
Gastonia	36,315,380	1,783,037	-	91,634	628,932	14,085,676	57,094	321,302	3,607,324	286,517	514,150	451,562	1,936,096	60,078,706	
High Shoals	150,226	75	-	-	-	59,021	534	3,007	19,820	-	2,706	1,703	17,685	254,777	
Kings Mountain**	See Cleveland County														
Lowell	1,502,882	-	-	128,903	-	564,906	2,854	16,080	137,620	13,055	17,603	25,125	89,913	2,498,939	
McAdenville	478,934	3,190	-	-	-	190,664	523	2,949	261,052	2,700	4,098	4,357	18,373	966,841	
Mount Holly	8,564,268	-	-	-	67,543	3,169,056	12,004	67,526	781,134	62,965	62,513	112,230	401,110	13,300,350	
Ranlo	1,186,550	-	-	-	-	443,780	2,679	15,065	172,537	11,900	9,248	17,671	92,291	1,951,720	
Spencer Mountain	-	-	-	-	-	-	-	-	205	44	285	-	-	533	
Stanley	1,819,774	-	-	-	-	705,015	2,831	15,946	145,168	12,053	33,547	11,190	99,770	2,845,295	
Gates															
Gatesville	65,149	30	-	-	-	105,800	234	1,311	12,384	875	2,585	-	8,419	196,787	
Graham															
Fontana Dam	12,403	-	-	-	44,384	4,183	16	-	417	-	115	9	5,871	67,398	
Lake Santeetlah	222,090	-	-	-	-	85,587	31	-	13,204	-	421	-	7,552	328,886	
Robbinsville	317,423	-	-	-	41,263	147,442	471	-	86,024	-	11,249	475	16,474	620,821	
Granville															
Butner	2,403,108	47,779	-	-	-	2,194,628	6,005	33,780	388,467	7,001	43,642	7,752	175,869	5,308,031	
Creedmoor	2,115,361	38,982	-	-	-	1,275,531	3,491	19,642	195,484	4,002	49,016	79,825	113,642	3,894,975	
Oxford	3,560,740	915	-	-	-	2,325,185	6,363	35,810	488,954	34,644	48,400	56,162	217,911	6,775,083	
Stem	338,666	-	-	-	-	189,931	-	3,003	23,471	688	2,148	2,069	20,647	580,622	
Stovall	87,257	-	-	-	-	117,111	320	1,804	11,935	-	1,712	1,267	13,004	234,411	
Greene															
Hookerton	73,441	1,686	-	-	-	53,240	292	1,641	22,842	-	2,425	40,098	12,924	208,590	
Snow Hill	392,895	-	-	-	-	254,739	1,184	6,653	71,656	5,381	14,362	84,018	43,918	874,808	
Walstonburg	64,385	-	-	-	-	42,364	159	894	2,378	-	917	80,325	7,337	198,759	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
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		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
<b>Guilford</b>															
Archdale**	See Randolph County														
Burlington**	See Alamance County														
Gibsonville*	3,577,853	160	-	-	-	1,682,783	5,472	30,840	275,291	26,641	36,827	53,771	185,941	5,875,580	
Greensboro	191,416,225	6,541,674	-	343,809	4,493,157	64,299,941	218,173	1,226,777	16,471,685	1,232,433	2,036,532	2,595,111	7,001,553	297,877,071	
High Point*	64,819,448	3,270,552	-	218,620	347,529	22,537,604	84,292	473,859	5,937,827	484,346	440,609	856,101	2,767,668	102,238,455	
Jamestown	2,461,643	-	-	-	-	792,650	3,254	18,218	200,481	20,151	35,805	42,345	104,560	3,679,106	
Kernersville**	See Forsyth County														
Oak Ridge	887,860	-	-	-	-	293,014	5,669	31,955	203,696	18,937	13,526	59,243	-	1,513,899	
Pleasant Garden	335,503	-	-	-	-	69,842	-	19,454	136,199	3,790	1,326	24,553	-	590,667	
Sedalia	147,534	-	-	-	-	49,919	479	2,690	25,926	-	198	1,891	13,634	242,270	
Stokesdale	-	-	-	-	-	-	-	24,913	246,120	12,440	5,978	32,856	-	322,307	
Summerfield	448,460	-	-	-	-	151,114	8,861	49,906	291,003	23,920	10,442	83,921	-	1,067,626	
Whitsett	91,976	-	-	-	-	31,121	450	2,527	20,451	1,925	5,847	1,778	-	156,075	
<b>Halifax</b>															
Enfield	839,911	9	-	-	-	292,552	1,911	10,750	91,543	7,972	12,164	11,628	71,185	1,339,625	
Halifax	97,124	-	-	-	-	36,023	166	931	16,702	-	3,090	1,157	8,258	163,451	
Hobgood	80,593	-	-	-	-	28,617	241	1,353	12,900	-	1,975	630	13,133	139,443	
Littleton	356,697	-	-	-	-	140,331	-	2,631	36,599	-	4,891	9,086	21,630	571,866	
Roanoke Rapids	8,170,830	1,227	-	24,249	136,399	4,294,201	10,881	60,965	1,105,340	52,081	108,603	118,107	404,091	14,486,974	
Scotland Neck	744,059	45	-	-	-	291,836	1,434	8,065	123,582	3	12,383	13,701	57,173	1,252,280	
Weldon	616,829	-	-	-	-	272,376	1,118	6,265	82,094	7,729	9,017	13,461	42,939	1,051,828	
<b>Harnett</b>															
Angier*	2,350,266	-	-	-	-	1,057,615	4,017	22,812	210,466	507	13,945	37,611	138,643	3,835,882	
Benson**	See Johnston County														
Broadway**	See Lee County														
Coats	675,152	-	-	-	-	372,329	1,757	9,898	75,373	-	6,935	17,694	65,540	1,224,679	
Dunn	4,352,276	-	-	-	468,529	2,539,433	7,106	39,928	518,645	37,433	57,835	84,524	271,906	8,377,614	
Erwin	1,347,958	-	-	-	-	789,770	3,445	19,358	139,863	11,965	20,047	12,198	129,493	2,474,097	
Lillington	1,973,120	-	-	-	-	1,151,459	2,721	15,374	255,086	16,290	14,505	28,098	99,980	3,556,632	
<b>Haywood</b>															
Canton	3,168,364	2,880	-	129	-	1,511,152	3,276	18,406	728,459	6,125	44,034	39,052	128,009	5,649,884	
Clyde	401,495	-	-	-	-	437,073	947	5,309	48,060	744	20,818	10,230	35,561	960,238	
Maggie Valley	1,772,303	10,015	-	-	-	494,180	1,071	5,998	139,415	-	15,841	39,482	36,587	2,514,891	
Waynesville	6,091,165	149	-	26,058	-	3,473,472	7,530	42,313	616,066	13,126	123,607	102,418	305,384	10,801,287	
<b>Henderson</b>															
Flat Rock	1,329,482	-	-	-	-	523,916	-	14,054	147,213	25,513	18,848	36,304	-	2,095,330	
Fletcher	4,762,357	8,380	-	-	-	1,873,266	6,270	35,463	614,504	43,300	30,090	56,472	193,181	7,623,283	
Hendersonville	10,686,878	2,837	-	6,418	-	4,366,302	10,612	59,629	917,437	74,135	146,737	99,405	363,405	16,733,794	
Laurel Park	1,914,219	23,893	-	-	-	763,543	1,680	9,426	128,794	9,439	4,657	23,023	89,117	2,967,791	
Mills River	2,764,692	-	-	-	-	1,035,341	-	31,550	360,075	22,184	40,774	22,175	-	4,276,791	
Saluda**	See Polk County														
<b>Hertford</b>															
Ahoskie	2,664,404	274,700	-	-	45,738	1,412,676	3,520	19,701	271,161	17,788	28,940	26,898	135,459	4,900,985	
Cofield	111,258	-	-	-	-	57,235	299	1,679	52,545	-	2,281	-	9,872	235,169	
Como	16,626	-	-	-	-	8,802	-	376	4,540	-	961	265	-	31,569	
Harrellsville	21,999	-	-	-	-	12,066	75	422	3,485	-	714	298	2,676	41,735	
Murfreesboro	886,576	10,907	-	-	-	486,745	2,404	13,415	129,998	-	13,736	21,932	84,707	1,650,419	
Winton	224,363	-	-	-	-	121,352	530	2,970	35,568	1,070	4,540	2,807	21,461	414,661	
<b>Hoke</b>															
Raeford	2,521,223	255	-	-	-	1,555,788	3,675	20,632	432,493	10,188	22,597	32,311	137,629	4,736,791	
<b>Hyde</b>															
No incorporated towns															
<b>Iredell</b>															
Davidson**	See Mecklenburg County														
Harmony	34,143	-	-	-	-	182,880	413	2,321	23,042	-	3,685	2,136	14,215	262,834	
Love Valley	29,095	-	-	-	-	40,747	92	517	1,964	-	60	364	8,656	81,495	
Mooresville	46,642,772	700	-	167,095	822,204	13,891,335	31,433	177,896	3,526,059	175,021	103,182	191,495	1,015,938	66,745,130	
Statesville	18,326,080	1,480	-	47,221	935,586	8,554,299	19,319	108,707	2,012,983	143,064	157,861	121,928	695,334	31,123,863	
Troutman	3,167,108	-	-	-	278	940,217	2,128	12,045	237,987	9,291	11,778	20,191	78,068	4,479,091	





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 2019-2020 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	48,953	3,355	-	-	-	18,835	579	3,254	26,713	339	4,120	2,113	16,764	125,025	
Arapahoe	-	-	-	-	-	-	-	2,460	13,548	-	1,563	2,123	-	19,694	
Bayboro	104,338	-	-	-	-	43,972	899	5,049	34,200	1,160	4,356	6,159	29,375	229,509	
Grantsboro	34,625	-	-	-	-	13,117	-	2,899	19,589	93	714	1,130	-	72,167	
Mesic	30,422	-	-	-	-	14,043	160	894	5,367	-	1,438	504	5,961	58,788	
Minnesott Beach	130,906	-	-	-	-	51,345	370	2,080	14,166	-	852	2,786	17,464	219,969	
Oriental	558,914	-	-	-	26,266	213,486	682	3,826	56,098	-	2,866	9,401	36,150	907,688	
Stonewall	35,982	-	-	-	-	13,385	-	1,178	9,591	82	862	286	7,081	68,446	
Vandemere	52,920	-	-	-	-	21,265	187	1,048	9,278	-	1,440	597	13,565	100,301	
Pasquotank															
Elizabeth City*	8,387,839	-	-	75,357	-	4,392,147	13,205	74,196	1,123,379	27,937	116,744	109,607	436,860	14,757,270	
Pender															
Atkinson	60,048	-	-	-	-	129,387	264	1,491	20,421	-	3,823	1,045	12,618	229,097	
Burgaw	1,552,663	165	-	-	8,633	1,490,064	3,040	17,070	190,027	4,216	26,897	18,858	103,570	3,415,203	
Saint Helena	22,075	-	-	-	-	157,936	322	1,813	10,756	-	1,474	1,361	10,161	205,899	
Surf City*	6,522,709	1,248	-	-	695,960	1,406,403	1,635	9,218	388,408	-	10,989	62,470	73,960	9,173,000	
Topsail Beach	2,141,692	-	-	-	416,623	151,862	310	1,746	112,985	-	4,537	17,332	15,281	2,862,368	
Wallace**	See Duplin County														
Watha	4,989	-	-	-	-	84,192	172	969	2,740	-	794	1,002	4,965	99,823	
Perquimans															
Hertford	719,095	45,620	-	-	-	648,083	1,564	8,792	85,260	3,788	16,016	12,287	53,358	1,593,863	
Winfall	251,609	1,620	-	-	-	187,482	453	2,548	25,420	847	3,102	2,075	17,707	492,861	
Person															
Roxboro	4,575,627	168,508	-	13,976	-	1,971,437	6,063	34,014	565,833	40,925	67,926	57,195	204,519	7,706,022	
Pitt															
Ayden	1,478,612	-	-	-	-	1,278,895	3,730	21,050	349,629	-	33,957	28,855	138,683	3,333,411	
Bethel	467,973	-	-	-	-	394,387	1,149	6,461	50,727	-	11,059	8,036	46,603	986,394	
Falkland	23,887	-	-	-	-	24,606	72	405	702	-	1,277	142	1,892	52,983	
Farmville	1,783,973	-	-	-	-	1,181,217	3,442	19,354	299,147	19,772	30,696	26,761	127,828	3,492,190	
Fountain	164,588	-	-	-	-	108,950	318	1,788	18,553	-	2,959	420	13,425	311,001	
Greenville	36,920,444	6,335	-	162,110	2,103,590	23,366,318	68,192	385,550	5,666,843	408,529	537,337	763,093	2,125,816	72,514,157	
Grifton*	771,099	9,150	-	-	-	656,386	2,008	11,314	87,698	-	14,195	4,043	70,640	1,626,533	
Grimesland	114,815	535	-	-	-	114,310	333	1,875	18,669	-	7,503	2,446	13,124	273,611	
Simpson	113,371	-	-	-	-	112,187	327	1,842	3,522	-	2,626	1,292	12,094	247,262	
Winterville	4,445,859	25,790	-	-	-	2,465,492	7,188	40,496	254,811	-	34,339	59,540	248,179	7,581,694	
Polk															
Columbus	684,694	-	-	-	19,744	333,622	751	4,227	74,396	5,780	9,901	7,098	31,268	1,171,481	
Saluda*	801,028	2,170	-	-	-	250,891	555	3,124	54,652	-	7,586	10,170	27,378	1,157,554	
Tryon	1,089,562	-	-	-	19,947	598,303	1,348	7,597	98,667	6,002	13,826	15,795	63,457	1,914,504	
Randolph															
Archdale*	3,165,896	428	-	97	-	3,364,946	9,110	51,280	437,351	28,411	62,591	94,087	304,246	7,518,443	
Asheboro	17,283,685	1,532	-	37,917	-	7,299,843	19,349	108,895	2,050,451	102,823	118,338	128,606	629,274	27,780,713	
Franklinville	214,068	-	-	-	-	337,380	894	5,020	33,908	1,581	1,420	2,232	32,124	628,627	
High Point**	See Guilford County														
Liberty	1,261,535	13,841	-	242	-	736,879	1,951	10,951	123,139	13,006	22,304	11,051	81,707	2,276,606	
Ramseur	843,178	-	-	-	-	466,319	1,235	6,925	29,419	6,387	7,920	8,232	45,919	1,415,533	
Randleman	2,846,741	210	-	-	-	1,171,265	3,103	17,445	427,981	9,304	16,220	20,858	110,935	4,624,063	
Seagrove	213,757	-	-	-	-	63,453	168	942	21,288	-	2,512	664	10,372	313,155	
Staley	27,737	-	-	-	-	115,401	306	-	6,812	530	2,139	1,209	12,870	167,002	
Thomasville**	See Davidson County														
Trinity	659,826	-	-	-	-	1,857,647	4,922	11,295	241,054	9,612	16,013	37,938	142,181	2,980,487	
Richmond															
Dobbins Heights	123,268	-	-	-	-	54,369	612	3,433	19,332	-	1,352	3,821	27,858	234,046	
Ellerbe	287,226	35	-	-	-	132,298	763	2,803	42,146	-	12,401	6,321	34,350	518,343	
Hamlet	2,300,307	24,245	-	461	-	1,054,589	4,695	26,333	295,997	15,066	38,682	73,303	182,150	4,015,827	
Hoffman	43,902	-	-	-	-	23,103	427	2,397	12,679	-	998	2,326	25,502	111,335	
Norman	-	-	-	-	-	-	-	391	3,378	-	415	-	-	4,184	
Rockingham	3,947,889	33,254	-	30,717	-	1,731,781	6,738	37,789	638,084	36,416	112,238	94,177	242,118	6,911,202	

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 2019-2020 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]			
<b>Robeson</b>															
Fairmont	854,308	195	-	-	-	786,025	1,920	10,775	122,340	-	13,304	12,524	80,039	1,881,431	
Lumber Bridge	33,631	-	-	-	-	27,185	-	-	8,158	-	1,885	841	3,586	75,286	
Lumberton	10,566,665	352,718	-	-	1,262,720	6,361,001	15,539	87,185	1,383,310	68,399	149,195	133,633	577,319	20,957,685	
Marietta	-	-	-	-	-	52,341	-	-	1,497	-	600	505	-	54,944	
Maxton*	784,025	1,570	-	-	-	706,785	1,705	9,560	104,553	4,172	17,580	8,247	69,029	1,707,225	
McDonald	1,980	-	-	-	-	32,660	-	-	3,020	-	218	315	3,427	41,621	
Orrum	-	-	-	-	-	27,387	67	-	4,684	-	1,186	265	-	33,589	
Parkton	188,874	-	-	-	-	128,420	314	-	23,703	-	2,187	3,504	15,725	362,726	
Pembroke	1,329,531	3,510	-	-	31,531	987,896	2,414	13,557	213,453	11,864	18,846	9,540	87,218	2,709,360	
Proctorville	11,252	-	-	-	-	34,082	-	-	4,009	-	678	329	3,762	54,113	
Raynham	1,419	-	-	-	-	28,605	70	-	2,266	-	302	-	2,573	35,234	
Red Springs*	1,191,398	210	-	-	-	998,621	2,439	13,682	145,149	8,783	18,034	19,970	91,186	2,489,473	
Rennert	12,001	-	-	-	-	118,887	-	-	5,399	-	700	-	10,262	147,249	
Rowland	396,888	-	-	-	8,196	297,607	727	4,076	51,116	-	3,174	2,003	36,411	800,197	
St Pauls	1,571,913	1,710	-	-	37,225	648,440	1,583	8,858	132,443	6,512	9,914	6,254	61,406	2,486,258	
<b>Rockingham</b>															
Eden	6,255,943	745	-	-	65,257	4,137,087	11,153	62,602	711,576	63,241	86,677	103,656	430,732	11,928,670	
Madison	1,787,932	-	-	-	-	598,464	1,614	9,059	355,239	11,197	17,787	64,449	2,863,753		
Mayodan	1,572,988	195	-	-	-	660,523	1,781	10,003	214,942	8,403	12,066	17,812	66,577	2,565,290	
Reidsville	8,906,755	9,090	-	-	66,717	3,927,962	10,598	59,629	1,278,109	71,517	100,179	111,692	398,936	14,941,183	
Stoneville	604,478	75	-	-	-	343,992	930	5,262	56,588	-	6,349	3,969	34,376	1,056,021	
Wentworth	-	-	-	-	-	750,419	-	11,356	99,738	7,025	69	7,994	-	876,601	
<b>Rowan</b>															
China Grove	1,930,316	-	-	-	-	1,150,744	3,208	18,059	234,094	11,008	26,784	19,539	109,622	3,503,375	
Cleveland	636,860	-	-	-	-	239,146	667	3,751	172,612	2,974	8,871	4,744	27,185	1,096,809	
East Spencer	830,024	-	-	-	-	403,540	1,125	6,315	99,895	2,775	7,460	3,289	1,403,874		
Faith	305,260	-	-	-	-	222,421	620	3,487	36,385	747	4,887	6,691	24,299	604,798	
Granite Quarry	1,065,112	-	-	-	-	837,748	2,336	13,148	97,505	8,669	8,736	23,606	79,830	2,136,689	
Kannapolis** See Cabarrus County															
Landis	1,697,226	-	-	-	-	850,890	2,372	13,340	268,474	10,873	12,608	9,346	90,116	2,955,244	
Rockwell	906,879	12,924	-	-	-	581,125	1,619	9,101	82,169	9,257	14,885	13,268	56,180	1,687,407	
Salisbury	22,211,913	1,868	-	74,770	-	9,296,094	25,928	146,066	2,187,825	162,593	321,876	213,444	901,152	35,543,529	
Spencer	1,618,417	-	-	-	-	873,511	2,436	13,707	152,537	12,951	15,953	7,913	94,790	2,792,215	
<b>Rutherford</b>															
Bostic	54,323	-	-	-	-	23,142	292	-	8,273	-	10,947	1,672	10,895	109,543	
Chimney Rock Village	79,290	-	-	-	-	50,004	83	468	15,932	-	1,653	547	-	147,978	
Ellenboro	70,148	-	-	-	-	30,581	664	-	17,645	-	16,691	1,333	24,688	161,751	
Forest City	5,018,162	1,030	-	25,487	-	2,427,330	5,532	31,086	759,320	27,279	70,103	32,378	219,827	8,617,534	
Lake Lure	3,500,030	485,534	-	-	-	1,308,614	917	5,158	213,333	-	12,172	23,374	62,443	5,611,575	
Ruth	91,008	-	-	-	-	40,472	345	-	12,973	354	1,756	-	13,604	160,512	
Rutherfordton	2,096,151	18,271	-	-	-	912,088	3,084	17,337	253,390	15,029	64,540	27,422	121,728	3,529,040	
Spindale	1,589,414	-	-	709	-	656,896	3,221	18,110	191,803	8,578	24,854	8,616	126,094	2,628,296	
<b>Sampson</b>															
Autryville	61,655	-	-	-	-	62,573	148	829	9,910	-	2,570	1,689	9,950	149,324	
Clinton	3,465,945	144,339	-	17,170	-	2,612,663	6,176	34,632	769,574	32,159	61,029	32,341	225,815	7,401,843	
Faison** See Duplin County															
Garland	202,484	4,675	-	-	-	197,980	468	2,623	33,813	-	4,334	2,503	27,736	476,615	
Harrells*	27,337	-	-	-	-	63,211	150	842	10,298	-	2,053	594	5,593	110,078	
Newton Grove	267,248	-	-	-	-	177,548	420	2,356	46,737	2	4,319	1,659	17,851	518,141	
Roseboro	547,684	-	-	-	-	364,838	863	4,836	69,918	3,312	7,180	6,238	37,812	1,042,680	
Salemburg	101,400	1,389	-	-	-	134,683	319	-	29,717	2,935	2,709	2,977	15,511	291,639	
Turkey	28,476	-	-	-	-	97,476	230	-	7,784	13	1,624	669	8,514	144,787	
<b>Scotland</b>															
East Laurinburg	17,262	-	-	-	-	9,050	218	1,224	6,489	98	1,349	7,954	9,387	53,031	
Gibson	116,758	-	-	-	-	60,307	383	2,151	16,740	-	4,695	2,759	16,066	219,858	
Laurinburg	3,350,385	956	-	21,560	-	1,764,873	11,552	64,849	663,496	39,259	125,996	186,102	421,546	6,650,574	
Maxton** See Robeson County															
Wagram	189,166	-	-	-	-	99,868	616	3,462	25,662	-	4,990	-	26,557	350,321	



TABLE 66. -Continued

Municipalities	Locally Levied Taxes:					Municipal Shares of State Levied Taxes:								State street-aid [Powell Bill allocation]	Total
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		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Stanly															
Albemarle	7,090,774	950	-	-	-	4,591,642	12,059	67,827	1,080,030	43,475	90,183	99,595	477,427	13,553,963	
Badin	240,554	-	-	-	-	564,468	1,482	8,341	35,945	26	5,522	7,429	51,288	915,056	
Locust*	1,849,848	860	-	-	-	1,028,254	2,723	15,516	188,989	1,479	13,642	17,482	107,103	3,225,895	
Misenhimer	30,759	-	-	-	-	222,545	583	3,258	20,465	-	4,229	-	14,853	296,692	
New London	230,752	-	-	-	-	212,867	559	3,138	157,056	2,373	9,824	5,560	20,760	642,889	
Norwood	1,234,634	165	-	-	-	684,405	1,798	10,111	137,651	5,794	10,357	17,347	71,038	2,173,300	
Oakboro	748,680	-	-	-	-	589,599	1,552	8,755	138,771	647	11,832	13,769	68,778	1,582,382	
Red Cross	93,772	-	-	-	-	221,380	582	3,271	29,793	-	4,230	2,299	15,003	370,330	
Richfield	162,848	-	-	-	-	188,048	494	2,784	41,542	-	5,767	4,507	23,336	429,326	
Stanfield	462,886	-	-	-	-	464,799	1,223	6,904	64,343	193	9,224	7,158	43,938	1,060,668	
Stokes															
Danbury	34,061	-	-	-	-	18,190	139	775	11,695	-	2,536	1,097	5,917	74,409	
King*	2,768,520	37,865	-	-	-	1,386,037	5,168	28,983	336,250	9,918	31,121	33,647	186,957	4,824,467	
Tobaccoville**	See Forsyth County														
Walnut Cove	527,544	-	-	-	-	270,573	1,028	5,785	70,098	2,959	6,942	7,499	40,213	932,641	
Surry															
Dobson	698,280	-	-	-	103,799	559,137	1,174	6,595	127,281	8,467	5,308	7,352	41,839	1,559,232	
Elkin*	2,788,256	815	-	-	134,631	1,448,542	3,043	17,136	335,466	9,819	29,642	21,797	119,096	4,908,244	
Mount Airy	7,033,241	1,495	-	28,661	444,369	3,639,168	7,643	42,960	830,431	17,660	46,586	54,723	296,444	12,443,381	
Pilot Mountain	883,889	255	-	-	25,360	534,223	1,122	6,298	94,270	-	7,567	5,994	41,301	1,600,280	
Swain															
Bryson City	596,993	-	-	-	-	581,702	1,107	6,219	97,757	3,329	21,912	16,391	41,782	1,367,192	
Transylvania															
Brevard	5,364,692	1,348	-	-	-	1,857,418	6,089	34,239	437,616	41,998	47,981	40,530	209,776	8,041,686	
Rosman	102,270	-	-	-	-	33,927	465	2,610	22,006	-	3,369	2,312	13,561	180,520	
Tyrrell															
Columbia	334,027	2,030	-	-	-	112,282	-	3,170	42,532	2,391	6,246	18,377	20,631	541,686	
Union															
Fairview	92,430	-	-	-	-	33,780	-	15,931	108,287	559	20,605	7,273	-	278,865	
Hemby Bridge	-	-	-	-	-	-	-	6,738	41,247	1,700	8,712	12,905	-	71,302	
Indian Trail	7,754,308	1,045	-	68,657	-	2,846,953	29,540	166,348	1,126,138	125,182	48,428	271,784	856,511	13,294,894	
Lake Park	700,363	2,333	-	-	-	258,889	2,786	15,648	86,604	13,194	1,159	17,764	91,194	1,189,935	
Marshville	1,059,664	200	-	-	-	383,983	1,827	10,249	167,902	-	17,220	10,086	62,803	1,713,935	
Marvin	758,786	-	-	-	-	232,636	-	30,426	161,591	22,850	39,242	63,578	147,800	1,456,909	
Mineral Springs	77,091	-	-	-	-	28,610	-	12,885	208,816	1,246	2,992	18,657	-	350,297	
Mint Hill**	See Mecklenburg County														
Monroe	23,492,637	840,761	-	102,253	515,258	9,024,221	26,330	147,983	2,710,751	181,512	220,663	190,391	907,880	38,360,641	
Stallings*	4,149,764	-	-	-	-	1,533,100	12,361	69,686	580,880	55,977	5,346	157,145	388,692	6,952,951	
Unionville	127,122	-	-	-	-	45,886	5,204	29,458	160,932	395	37,915	25,124	-	432,037	
Waxhaw	8,631,457	5,109	-	-	-	3,030,798	10,866	61,512	573,662	44,323	40,079	177,716	364,434	12,939,956	
Weddington*	1,318,064	-	-	-	-	471,816	-	46,610	334,444	30,521	4,379	86,426	-	2,292,259	
Wesley Chapel	189,712	285	-	-	-	67,527	-	38,930	189,996	22,217	5,561	88,870	-	603,097	
Wingate	571,348	135	-	-	-	245,458	3,080	17,345	108,683	-	14,132	19,740	96,082	1,076,003	
Vance															
Henderson	6,448,176	951	-	27,693	-	3,956,228	11,046	61,863	714,255	58,539	82,346	91,003	399,626	11,851,725	
Kittrell	8,779	-	-	-	-	5,260	-	718	6,117	-	1,512	341	5,286	28,014	
Middleburg	25,133	-	-	-	-	17,749	-	547	6,826	-	704	-	5,893	56,853	
Wake															
Angier**	See Harnett County														
Apex	39,404,881	1,044,183	-	-	-	14,441,293	44,080	256,102	2,101,055	154,441	123,844	487,899	1,456,881	59,514,658	
Cary*	117,115,837	3,489,989	-	115,183	-	41,061,434	123,472	698,415	7,335,389	604,905	758,762	1,429,608	3,848,812	176,581,806	
Clayton**	See Johnston County														
Durham**	See Durham County														
Fuquay-Varina	18,665,150	649,700	-	52,333	-	6,831,974	20,691	117,399	1,124,289	85,218	56,945	235,293	714,796	28,553,787	
Garner	23,521,481	773,343	-	20,634	-	7,823,989	23,701	134,564	1,629,000	85,099	155,226	285,686	759,697	35,212,420	
Holly Springs	26,699,948	283,850	-	4,433	-	8,782,080	26,644	8,782,080	1,521,025	98,392	17,255	298,790	891,426	38,775,844	
Knightdale	10,268,332	208,396	-	48,953	-	4,098,151	12,484	72,104	650,881	35,587	38,704	160,041	407,818	16,001,450	
Morrisville*	22,341,024	681,229	-	100,532	-	6,571,162	19,890	112,654	1,573,466	79,297	67,428	538,815	582,737	32,668,234	
Raleigh*	274,922,943	9,950,928	-	1,123,438	-	116,314,035	351,651	1,986,282	23,792,964	1,578,059	2,829,372	4,339,102	7,160,857	444,349,632	
Rolesville	5,843,089	115,890	-	-	-	1,682,642	5,096	28,906	299,105	17,815	5,627	119,335	178,472	8,295,976	
Wake Forest*	33,473,664	897,319	-	46,985	-	9,392,188	28,489	161,375	2,002,360	95,703	68,518	382,966	909,619	47,459,186	
Wendell	5,161,389	34,148	-	-	-	1,821,056	5,519	31,387	296,786	2,745	31,475	115,215	188,996	7,688,715	
Zebulon*	7,586,125	84,241	-	15,078	-	1,258,259	3,809	21,572	558,992	4,889	36,950	79,785	133,040	9,782,740	

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 2019-2020 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	15,468	-	-	-	-	44,420	101	568	3,681	-	877	401	4,326	69,843	
Norlina	283,529	-	-	-	-	345,617	790	4,423	37,174	2,011	4,497	4,177	33,711	715,929	
Warrenton	473,565	-	-	-	-	265,334	606	3,396	63,221	4,411	4,997	13,031	24,128	852,688	
Washington															
Creswell	96,051	-	-	-	-	45,326	-	1,069	15,986	1,438	3,492	753	7,927	172,043	
Plymouth	1,025,765	255	-	-	-	487,678	2,631	14,768	149,089	2,162	31,404	14,760	97,656	1,826,168	
Roper	143,911	-	-	-	-	69,974	-	2,385	20,491	143	5,617	4,647	17,996	265,164	
Watauga															
Beech Mountain*	4,103,087	-	-	-	568,194	1,767,335	250	1,403	268,442	-	2,049	27,451	99,406	6,837,617	
Blowing Rock*	4,651,504	-	-	-	999,809	2,089,317	996	5,584	306,919	-	21,853	39,076	69,792	8,184,850	
Boone	6,241,214	131,795	-	37,478	1,481,731	3,134,599	14,792	83,205	894,819	49,909	129,071	169,407	434,846	12,802,867	
Seven Devils*	839,029	-	-	-	211,862	341,525	-	931	43,569	-	1,301	12,974	26,166	1,477,357	
Wayne															
Eureka	87,246	-	-	-	-	52,018	140	271	10,494	-	1,410	548	5,274	157,402	
Fremont	361,228	-	-	-	-	215,644	912	5,116	55,974	-	9,946	5,445	39,935	694,199	
Goldsboro	16,703,348	275,950	-	69,810	853,967	10,230,750	25,201	141,873	2,210,352	110,597	307,033	229,259	868,303	32,026,443	
Mount Olive*	1,829,113	-	-	-	-	1,119,649	3,456	19,467	275,920	2,418	31,409	17,570	128,278	3,427,279	
Pikeville	330,104	2,860	-	-	-	201,211	494	2,769	41,765	-	8,515	5,107	20,220	613,045	
Seven Springs	15,312	-	-	-	-	9,135	-	170	4,521	-	2,211	-	4,116	35,465	
Walnut Creek	818,717	-	-	-	-	476,065	619	3,483	50,361	-	2,184	4,777	31,560	1,387,767	
Wilkes															
Elkin**	See Surry County														
North Wilkesboro	2,408,984	485	-	-	-	1,591,639	3,267	18,377	335,089	12,101	40,246	32,226	132,730	4,575,144	
Ronda	64,378	-	-	-	-	149,229	306	1,713	21,168	-	938	4,255	15,646	257,632	
Wilkesboro	2,797,335	570	-	-	124,730	1,335,048	2,747	15,549	528,558	8,551	18,420	33,880	108,558	4,973,946	
Wilson															
Black Creek	170,182	-	-	-	-	74,672	572	3,216	37,194	-	3,224	4,683	19,404	313,147	
Elm City	490,540	-	-	-	-	207,593	934	5,250	71,232	-	12,493	3,690	35,838	827,570	
Kenly**	See Johnston County														
Lucama	190,432	-	-	-	-	82,863	864	4,866	57,498	-	6,588	3,879	28,833	375,822	
Saratoga	142,874	-	-	-	-	62,299	306	1,721	5,002	549	1,497	1,208	12,415	227,871	
Sharpsburg**	See Nash County														
Sims	104,467	-	-	-	-	43,173	234	1,328	9,355	-	4,434	2,106	8,211	173,307	
Stantonsburg	205,894	60	-	-	-	87,409	586	3,308	60,985	2,682	5,898	9,550	22,173	398,544	
Wilson	24,969,900	2,577	-	52,231	-	10,750,990	36,664	206,255	4,174,674	202,758	238,822	392,795	1,256,472	42,284,138	
Yadkin															
Boonville	377,776	-	-	-	-	241,756	909	5,104	102,217	137	3,326	5,729	35,380	772,334	
East Bend	230,824	-	-	-	-	123,155	440	2,468	29,568	-	7,323	3,281	20,458	417,517	
Jonesville	925,824	2,178	-	-	273,606	495,611	1,669	9,372	130,207	1,692	12,816	14,902	68,156	1,936,035	
Yadkinville	1,259,462	15,390	-	-	25,310	687,275	2,219	12,475	550,943	4,022	17,818	14,929	81,647	2,671,490	
Yancey															
Burnsville	898,735	395	-	-	-	619,078	1,279	7,200	126,563	4,234	24,704	14,138	48,279	1,744,605	
All reporting municipalities	3,382,893,710	68,495,761	385,337	21,885,443	42,549,266	1,362,684,816	4,299,075	24,563,983	321,556,698	18,524,878	31,933,378	47,380,826	132,663,875	5,459,817,045	

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, 2020, 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 2020, 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-2-20 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, 2020.

† Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$46,870,033.40 and Huntersville, \$3,383,513.43.

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 [\$]
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
2020-21.....	3,224,848,197	520,814,452	3,745,662,649	5,073,903,110	33,590,350	3,382,893,710	8,490,387,170	8,298,751,307	554,404,802	3,382,893,710	12,236,049,819

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 [\$]
2006-07.....	0.6169	0.0631	0.6800	0.6740	0.0146	0.4459	1.1344	0.6489	0.9345
2007-08.....	0.5932	0.0613	0.6545	0.6534	0.0144	0.4235	1.0914	0.6272	0.9009
2008-09.....	0.5881	0.0603	0.6484	0.6301	0.0140	0.4131	1.0572	0.6121	0.8820
2009-10.....	0.5725	0.0595	0.6320	0.6259	0.0149	0.4086	1.0494	0.6030	0.8706
2010-11.....	0.5708	0.0586	0.6293	0.6267	0.0151	0.4109	1.0528	0.6028	0.8714
2011-12.....	0.5786	0.0649	0.6435	0.6436	0.0139	0.4172	1.0747	0.6167	0.8962
2012-13.....	0.5869	0.0722	0.6590	0.6429	0.0091	0.4253	1.0773	0.6190	0.8991
2013-14.....	0.6005	0.0785	0.6790	0.6567	0.0069	0.4376	1.1013	0.6329	0.9220
2014-15.....	0.6143	0.0869	0.7012	0.6709	0.0039	0.4460	1.1209	0.6470	0.9434
2015-16.....	0.6300	0.0903	0.7203	0.6847	0.0039	0.4560	1.1447	0.6617	0.9662
2016-17.....	0.6396	0.0939	0.7335	0.6827	0.0036	0.4574	1.1438	0.6649	0.9742
2017-18.....	0.6402	0.0962	0.7363	0.6835	0.0037	0.4591	1.1463	0.6657	0.9777
2018-19.....	0.6437	0.0992	0.7429	0.6915	0.0045	0.4652	1.1612	0.6718	0.9890
2019-20.....	0.6488	0.1014	0.7501	0.6631	0.0043	0.4374	1.1048	0.6574	0.9644
2020-21.....	0.6392	0.1032	0.7425	0.6391	0.0042	0.4261	1.0694	0.6391	0.9424

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 [\$]
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
2020-21.....	393,817,515,139	665,450,032,322	200,424,869,429	38,740,575,911	1,298,432,992,801

† 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 [\$]
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
2020-21.....	504,476,160,465	793,956,832,336	1,298,432,992,801

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 [\$]
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
2020-21.....	61,635,080	492,769,722	554,404,802

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 2020-2021

Counties	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	214,811,503	65,808	214,877,311	15,097,040	-	50,544,605	12,284,804	28,732,090	-	28,732,090	20,635,986	4,009,407	346,181,243	
Alexander	54,817,830	-	48,299,990	16,864,896	864,646	1,165,876	-	5,303,138	-	4,672,596	5,679,800	1,565,106	79,112,910	
Alleghany	1,675,719	-	1,675,719	37,319,878	-	-	-	283,800	-	283,800	5,257,803	1,014,995	45,552,195	
Anson	70,369,961	2,262,543	72,632,504	139,947,145	-	42,252,423	5,841	7,112,425	-	7,112,425	4,357,645	842,044	267,150,027	
Ashe	-	-	-	94,421,190	-	3,546,267	-	765,748	-	765,748	8,415,214	2,002,915	109,151,334	
Avery	4,271,003	-	4,271,003	32,196,947	-	3,935,451	-	3,515,154	-	3,515,154	5,585,094	607,489	50,111,138	
Beaufort	57,699,825	-	57,699,825	33,856,700	9,897,037	7,219,028	-	6,112,731	-	6,112,731	9,704,895	3,378,348	127,868,564	
Bertie	14,916,254	4,900	14,921,154	15,943,397	11,505,946	3,647,017	-	3,073,513	-	3,073,513	2,892,310	1,436,022	53,419,359	
Bladen	42,613,254	481,851	43,095,105	49,942,587	-	36,692,852	-	2,677,829	-	2,677,829	8,046,724	3,194,388	143,649,485	
Brunswick	1,443,936,749	50,515,910	1,494,452,659	200,046,462	-	35,017,685	-	10,768,735	-	10,768,735	24,712,452	4,407,299	1,769,405,292	
Buncombe	783,775,692	776,175	784,551,867	18,855,111	-	77,425,170	-	56,051,537	-	56,051,537	37,312,004	3,238,346	977,434,035	
Burke	161,589,659	28,755	161,618,414	43,311,362	-	20,387,298	-	13,746,444	-	13,746,444	12,809,657	1,627,023	253,500,198	
Cabarrus	161,769,645	-	161,769,645	26,314,167	-	111,289,703	14,127,438	38,323,168	162,513	38,485,681	29,835,175	4,641,392	386,463,201	
Caldwell	99,205,516	76,162	99,281,678	70,073,459	-	19,240,995	-	13,869,203	-	13,869,203	12,597,159	1,493,438	216,555,932	
Camden	7,752,047	-	6,899,322	8,637,330	-	406,473	-	2,189,250	-	1,948,432	2,004,494	198,717	20,094,777	
Carteret	62,062,365	-	62,062,365	49,534,830	-	2,720,127	-	12,898,239	10,375	12,908,614	13,464,935	1,730,736	142,421,607	
Caswell	45,866,191	532,818	46,399,009	13,750,026	-	2,939,951	1,770,049	4,608,004	-	4,608,004	2,306,341	795,816	72,569,196	
Catawba	748,752,211	12,328,639	761,080,850	14,076,084	-	77,791,342	1,629,380	22,718,066	-	22,718,066	23,278,967	2,497,689	903,072,378	
Chatham	111,100,090	6,158,856	117,258,946	20,048,321	-	29,357,364	11,524,357	16,649,355	-	16,649,355	9,893,970	1,821,367	206,553,680	
Cherokee	27,495,919	-	27,495,919	20,758,939	2,309,574	-	-	4,753,022	-	4,753,022	2,627,976	1,189,773	59,135,203	
Chowan	18,531,416	-	18,531,416	6,993,489	-	3,899,702	-	1,969,506	-	1,969,506	2,249,277	276,810	33,920,200	
Clay	453,561	-	453,561	22,207,014	-	-	-	1,870,763	-	1,870,763	1,494,843	540,347	26,566,528	
Cleveland	750,933,672	1,954	689,283,979	20,242,635	890,826	66,976,102	28,404,357	100,810,688	-	92,534,132	11,091,665	3,982,110	913,405,806	
Columbus	80,758,706	-	71,374,542	55,243,166	-	9,528,293	-	21,937,436	-	19,388,305	9,482,433	3,038,704	168,055,443	
Craven	77,170,730	82,134	70,515,856	16,684,362	-	19,257,871	-	14,859,296	-	13,562,079	20,224,670	3,897,417	144,142,255	
Cumberland	118,502,796	37,747	118,540,543	85,527,856	-	74,969,292	1,437,593	56,483,176	-	56,483,176	52,951,066	6,484,133	396,393,659	
Currituck	83,036,521	149,600	70,830,289	422,339	7,416,946	1,680,611	-	4,453,595	-	3,790,900	8,939,874	1,131,132	94,212,091	
Dare	105,307,299	11,500	105,318,799	12,666,274	-	473,052	-	9,035,177	-	9,035,177	14,377,825	994,544	142,865,671	
Davidson	125,934,543	2,593,764	128,528,307	79,875,020	-	6,923,417	76,501,281	73,721,145	818,156	74,539,301	20,374,164	4,523,399	391,264,889	
Davie	52,716,417	7,770,080	60,486,497	26,236,645	-	11,598,478	1,183,691	4,239,662	-	4,239,662	6,480,191	1,686,624	111,911,788	
Duplin	62,763,143	44,408	62,807,551	54,244,292	-	12,397,610	-	6,456,068	151,275	6,607,343	12,351,901	2,778,316	151,187,013	
Durham	324,035,708	108,600	324,144,308	16,702,672	-	101,097,092	-	106,348,826	-	106,348,826	49,807,004	5,083,362	603,183,264	
Edgecombe	36,476,343	-	36,476,343	30,252,833	31,120,456	80,417,402	-	31,490,723	-	31,490,723	7,404,938	1,836,105	218,998,800	
Forsyth	445,251,460	5,652,596	450,904,056	8,285,120	-	87,599,932	8,316,727	91,672,212	-	91,672,212	56,361,569	9,752,541	712,892,157	
Franklin	71,089,550	40,230	71,129,780	39,618,784	-	14,157,204	-	11,752,974	-	11,752,974	7,487,743	2,090,977	146,237,282	
Gaston	618,265,611	1,421,812	595,014,758	40,771,618	-	104,418,057	56,231,304	39,879,977	-	39,879,977	26,132,043	5,497,554	867,945,311	
Gates	8,670,664	84,348	8,755,012	8,727,353	2,226,617	4,804,125	-	4,355,443	-	4,355,443	3,324,144	1,017,825	33,210,519	
Graham	37,741,051	-	37,741,051	-	-	-	-	1,495,834	-	1,495,834	1,247,562	62,730	40,547,177	
Granville	64,862,797	-	64,862,797	30,021,685	-	30,553,680	-	7,327,753	-	7,327,753	7,100,721	1,150,880	141,017,516	
Greene	9,888,541	-	9,888,541	20,019,225	-	8,000,876	-	2,017,903	-	2,017,903	4,113,054	965,463	45,005,062	

TABLE 72. -Continued

Counties	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	567,310,474	924,158	568,234,632	3,299,544	-	162,606,344	186,525,812	189,367,935	-	189,367,935	108,106,918	12,214,691	1,230,355,876	
Halifax	185,824,649	451,061	186,275,710	30,044,183	15,267,794	11,946,280	-	9,588,543	-	9,588,543	8,752,237	2,725,843	264,600,590	
Harnett	93,963,264	113,629	94,076,893	69,131,142	-	11,424,891	1,070,788	14,703,524	-	14,703,524	14,699,297	2,822,987	207,929,522	
Haywood	98,499,872	21,600	98,521,472	54,208,384	-	5,396,770	-	12,985,750	-	12,985,750	12,098,523	1,329,403	184,540,302	
Henderson	190,863,949	946,631	191,810,580	-	-	81,665,674	-	18,741,729	-	18,741,729	15,262,721	1,993,487	309,474,191	
Hertford	67,668,693	530,229	68,198,922	24,574,540	8,329,517	5,447,236	976,856	4,707,439	11,490	4,718,929	4,626,668	1,032,340	117,905,008	
Hoke	36,665,093	-	36,665,093	42,669,585	-	18,923,741	-	5,147,801	-	5,147,801	6,013,774	1,427,678	110,847,672	
Hyde	20,819	-	20,819	26,666,414	-	791,052	-	1,320,696	-	1,320,696	2,277,694	594,364	31,671,039	
Iredell	204,512,818	15,748	204,528,566	75,361,971	-	62,680,137	51,923,125	29,824,272	-	29,824,272	22,524,991	5,023,073	451,866,135	
Jackson	185,219,262	3,938,964	189,158,226	9,460,530	-	3,313,444	-	12,006,505	-	12,006,505	7,633,341	1,019,639	222,591,685	
Johnston	181,954,426	725,710	182,680,136	19,918,719	-	109,628,523	9,968,944	19,950,346	-	19,950,346	24,895,693	4,202,690	371,245,051	
Jones	11,179,439	-	11,179,439	31,320,977	-	1,004,255	-	1,683,859	-	1,683,859	4,193,057	1,196,620	50,578,207	
Lee	63,566,821	243,649	63,810,470	18,912,951	-	14,842,396	706,558	17,468,308	50,000	17,518,308	7,522,591	2,061,144	125,374,418	
Lenoir	55,368,524	1,001,298	56,369,822	11,666,731	-	15,744,391	-	9,928,961	-	9,928,961	10,573,240	2,381,904	106,665,049	
Lincoln	356,834,683	753	356,835,438	47,189,232	-	38,873,465	14,871,977	14,571,347	-	14,571,347	11,329,111	2,516,261	486,186,831	
Macon	139,572,685	86,100	139,658,785	11,089,849	-	9,300,000	-	6,466,903	-	6,466,903	4,733,301	888,541	172,137,379	
Madison	15,398,753	-	15,398,753	40,522,900	-	1,070,207	-	3,047,768	-	3,047,768	835,597	64,582,607	64,582,607	
Martin	51,071,317	-	51,071,317	8,520,070	2,122,255	3,181,218	-	2,484,832	-	2,484,832	3,759,508	1,146,664	72,285,864	
McDowell	165,469,068	67,057	165,536,125	19,419,340	-	6,032,996	-	6,029,574	-	6,029,574	6,973,905	1,466,647	205,458,587	
Mecklenburg	2,794,630,017	9,643,505	2,804,273,522	48,254,042	-	480,244,495	71,177,504	442,383,354	113,500	442,496,854	324,399,662	15,696,426	4,186,542,505	
Mitchell	17,428,783	-	17,428,783	12,701,903	-	7,522,050	-	3,383,577	-	3,383,577	2,009,219	414,131	43,459,663	
Montgomery	65,830,120	1,337,398	67,167,518	16,346,202	-	604,537	-	2,912,314	-	2,912,314	4,588,394	924,590	92,543,555	
Moore	122,825,606	291,000	123,116,606	37,181,586	-	8,648,261	1,360,104	15,925,919	-	15,925,919	13,291,235	2,582,108	202,105,819	
Nash	100,549,585	5,050	100,554,635	1,666,681	7,393,959	3,498,880	-	17,038,872	-	17,038,872	17,399,510	4,952,697	152,505,234	
New Hanover	507,115,229	1,221,059	508,336,288	20,733	-	38,264,542	-	54,250,589	-	54,250,589	37,491,665	3,373,083	641,736,900	
Northampton	176,696,080	84,610	176,780,690	9,262,101	10,242,874	4,206,454	2,313,675	4,413,579	-	4,413,579	3,139,455	1,104,444	211,463,272	
Onslow	96,431,509	3,500	96,435,009	156,283,506	-	14,993,726	-	26,665,241	-	26,665,241	28,766,914	4,568,617	327,713,013	
Orange	156,097,309	-	156,097,309	67,144,131	-	56,589,363	5,573,220	22,775,825	-	22,775,825	21,081,548	2,543,602	331,804,998	
Pamlico	14,949,865	-	14,949,865	21,128,323	-	309,421	-	1,679,691	-	1,679,691	2,478,390	610,262	41,155,952	
Pasquotank	30,780,248	130,600	30,910,848	17,603,912	8,252,176	6,617,597	-	7,361,483	-	7,361,483	5,711,577	615,268	77,072,861	
Pender	60,830,959	-	60,830,959	48,675,296	-	6,335,090	-	10,521,005	-	10,521,005	10,976,770	1,304,253	138,643,373	
Perquimans	23,189,390	-	23,189,390	21,110,914	1,908,851	1,011,381	-	1,910,302	-	1,910,302	2,253,845	315,882	51,700,565	
Person	837,664,094	19,233,103	856,897,197	28,360,124	-	21,731,129	137,005	3,984,131	-	3,984,131	4,996,880	1,244,323	917,350,789	
Pitt	49,854,341	46,675	49,901,016	15,574,380	1,587,020	43,314,259	-	23,881,246	-	23,881,246	32,686,670	4,752,977	171,697,568	
Polk	38,788,511	-	38,788,511	20,912,502	-	69,111,028	2,404,151	7,452,343	-	7,452,343	3,327,988	296,197	142,292,720	
Randolph	158,754,896	-	158,754,896	65,407,342	-	21,581,300	-	21,003,045	25,002	21,028,047	17,630,736	4,711,559	289,113,888	
Richmond	491,183,760	983,852	468,409,536	142,915,550	-	47,368,208	1,079,569	13,465,256	-	13,465,256	7,589,734	1,404,657	682,232,502	
Robeson	99,951,040	19,082	99,970,122	118,973,753	-	148,052,239	-	33,625,547	25,750	33,651,297	18,517,194	3,963,817	423,128,422	
Rockingham	692,849,726	13,207,233	706,056,959	10,991,334	-	47,389,459	75,377,557	15,105,052	-	15,105,052	11,193,211	3,027,702	869,141,274	
Rowan	575,447,896	2,192,385	577,640,281	9,996,462	-	46,757,387	57,850,544	25,809,727	-	25,809,727	14,777,269	3,017,038	735,848,708	

TABLE 72. -Continued

Counties	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	578,758,192	29,300	578,787,492	33,284,913	-	46,588,582	-	13,680,018	-	13,680,018	15,895,388	5,117,728	693,354,121	
Sampson	76,308,373	1,036,732	77,345,105	62,069,114	-	33,447,078	-	5,204,956	-	5,204,956	15,044,713	3,236,529	196,347,495	
Scotland	35,181,935	-	35,181,935	16,393,367	-	26,886,304	-	9,420,452	-	9,420,452	5,858,409	1,202,293	94,942,760	
Stanly	65,256,118	128,654	65,384,772	36,068,737	-	36,607,157	-	10,064,472	67,700	10,132,172	6,688,272	1,825,173	156,706,283	
Stokes	700,242,945	1,198,391	701,441,336	20,800,348	-	1,671,243	-	13,909,832	-	13,909,832	6,801,762	1,784,204	746,408,725	
Surry	108,483,528	17,100	108,500,628	48,694,025	-	8,920,977	-	14,963,433	-	14,963,433	19,352,378	2,154,521	202,585,962	
Swain	63,873,119	79,100	55,188,826	-	-	603,087	-	3,661,331	-	3,158,996	3,267,353	298,315	62,516,577	
Transylvania	71,675,016	5,042,120	65,865,539	19,939,213	-	2,811,572	-	18,269,905	6,831,801	22,335,642	3,899,395	441,839	115,293,200	
Tyrrell	7,787,525	-	7,787,525	-	-	185,084	-	1,065,025	-	1,065,025	1,099,901	214,566	10,352,101	
Union	137,510,261	21,892	112,532,787	138,325,965	-	61,791,173	-	30,054,386	-	24,590,500	30,957,153	5,709,755	373,907,333	
Vance	64,925,720	36,148	58,034,295	4,452,844	-	6,465,076	-	6,871,068	-	6,137,925	6,477,812	1,611,847	83,179,799	
Wake	2,183,277,143	31,365,605	2,214,642,748	104,956,314	-	283,577,563	24,326,103	370,942,137	-	370,942,137	180,157,553	19,364,667	3,197,967,085	
Warren	30,490,786	32,544	30,523,330	19,652,407	-	1,131,261	318,169	3,426,986	-	3,426,986	3,456,568	1,029,842	59,538,563	
Washington	41,918,913	-	41,918,913	2,204,374	5,732,803	3,307,858	-	1,640,968	-	1,640,968	1,741,864	461,838	57,008,618	
Watauga	-	-	-	78,590,151	-	5,018,889	-	7,567,447	-	7,567,447	11,448,682	798,106	103,423,275	
Wayne	648,772,533	108,877	648,881,410	29,966,405	-	46,380,045	-	20,969,205	-	20,969,205	20,300,908	3,639,917	770,137,890	
Wilkes	139,093,087	190,060	139,283,147	30,670,342	-	5,011,820	-	5,980,855	-	5,980,855	39,887,643	2,685,082	223,518,889	
Wilson	24,242,892	20,000	24,262,892	1,005,347	-	38,953,801	-	19,213,299	109,311	19,322,610	10,989,134	2,455,389	96,989,173	
Yadkin	72,045,855	-	72,045,855	20,270,673	-	3,697,714	-	1,495,601	-	1,495,601	6,514,400	1,213,558	105,237,801	
Yancey	25,571,685	-	25,571,685	26,100,858	-	1,454,508	-	2,466,825	-	2,466,825	3,209,925	532,234	59,336,035	
<b>All counties</b>	<b>22,065,101,163</b>	<b>188,003,352</b>	<b>22,055,632,629</b>	<b>3,603,671,498</b>	<b>127,069,297</b>	<b>3,416,866,861</b>	<b>721,378,483</b>	<b>2,542,771,999</b>	<b>8,376,873</b>	<b>2,528,026,485</b>	<b>1,821,456,319</b>	<b>262,563,892</b>	<b>34,536,665,464</b>	

† Valuation of public service companies subject to appraisal by the Local Government Division, Property Tax Section.

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

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2020.

†† 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 2020-2021

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	7,247,380	3,565,943	9,853,770	3,510	798,347	4,556,808	15,212,435	Guilford	51,431,752	1,785,860	46,562,343	69,936,543	2,228,448	123,052,872	241,780,206
Alexander	3,891,165	612,222	3,789,358	-	706	-	3,790,064	Halifax	24,203,592	617,738	24,821,330	-	351,664	231	25,173,225
Alleghany	-	-	-	-	310	-	310	Harnett	14,532,999	483,068	13,728,444	-	153,123	-	13,881,567
Anson	21,922,837	19,641	19,789,655	-	26,119	3,780,594	23,596,368	Haywood	3,508,280	-	2,681,729	-	494,965	-	3,176,694
Ashe	-	-	-	-	2,185	-	2,185	Henderson	6,287,894	-	5,904,962	-	127,266	11,165,904	17,198,132
Avery	-	-	-	-	168	-	168	Hertford	7,821,694	96,897	7,918,591	-	43,457	-	7,962,048
Beaufort	13,457,075	551,172	14,008,247	-	29,448	813,447	14,851,142	Hoke	3,240,889	-	3,240,889	-	18,652	302,244	3,561,785
Bertie	4,300,767	89,168	4,389,935	-	58,126	-	4,448,061	Hyde	-	-	-	-	30	-	30
Bladen	17,827,217	113,464	16,692,776	-	9,450	-	16,702,226	Iredell	18,215,534	1,458,875	19,674,409	-	759,933	13,775,926	34,210,268
Brunswick	9,654,133	40,298	9,047,604	-	43,916	10,934,638	20,026,158	Jackson	6,087,267	-	6,087,267	-	20,302	576,379	6,683,948
Buncombe	31,684,081	679,450	27,398,636	23,468,621	659,841	9,711,120	61,238,218	Johnston	42,011,251	1,254,995	43,266,246	-	673,635	17,418,093	61,357,974
Burke	18,910,833	17,388	16,787,515	-	761,629	2,357,596	19,906,740	Jones	869,912	-	869,912	-	63,513	29,760	963,185
Cabarrus	22,878,844	1,854,560	24,733,404	3,549,775	350,874	46,861,700	75,495,753	Lee	11,370,253	317,645	10,955,654	-	21,132	1,571,120	12,547,906
Caldwell	-	-	-	-	15,667	44,187,308	44,202,975	Lenoir	5,497,823	111,872	5,609,696	-	164,412	3,558,110	9,332,218
Camden	1,997,501	-	1,721,047	-	7,451	-	1,728,498	Lincoln	12,174,884	46,484	11,244,941	-	674,145	-	11,919,086
Carteret	6,112,279	2,840,495	8,952,774	7,925	65,370	-	9,026,069	Macon	433,912	-	433,912	-	8	494,770	928,690
Caswell	6,396,587	205,860	6,602,447	-	79,948	17,935,507	24,617,902	Madison	18,169,630	7,500	18,177,130	-	23	-	18,177,153
Catawba	17,678,497	190,275	16,422,671	52,278	1,173,865	66,625,378	84,274,192	Martin	3,256,043	350,016	3,606,059	-	91,753	-	3,697,812
Chatham	8,822,306	377,633	8,198,607	-	69,959	-	8,268,566	McDowell	62,207,642	188,763	58,607,959	-	515,296	-	59,123,255
Cherokee	1,640,887	-	1,640,887	-	28	-	1,640,915	Mecklenburg	84,383,963	28,276,403	107,251,353	927,820,879	1,465,045	219,529,842	1,256,067,119
Chowan	1,894,689	-	1,894,689	146,824	7,714	515,174	2,564,401	Mitchell	37,852,518	43,850	35,795,553	-	12	1,203,780	36,999,345
Clay	-	-	-	-	-	-	-	Montgomery	7,617,031	1,890,787	9,507,818	-	97,375	-	9,605,193
Cleveland	24,004,530	519,330	21,662,520	-	93,273	23,405,823	45,161,616	Moore	12,002,523	463,847	12,466,370	1,404	25,416	4,072,652	16,565,842
Columbus	11,318,534	284,331	9,711,538	-	680	-	9,712,218	Nash	13,112,035	194,251	11,895,430	-	504,254	12,438,514	24,838,198
Craven	14,721,244	507,100	13,681,141	9,790,937	168,461	1,900,172	25,540,711	New Hanover	7,476,780	3,626,500	9,549,605	26,943,371	122,082	11,794,460	48,409,518
Cumberland	36,654,065	931,400	35,474,191	6,865,378	317,594	30,248,443	72,905,606	Northampton	25,889,312	11,042	25,900,354	-	141,298	6,088,488	32,130,140
Currituck	6,300,103	-	5,302,163	-	-	-	5,302,163	Onslow	-	552,053	552,053	10,752,692	322,308	723,581	12,350,634
Dare	-	-	-	935,206	61,105	592,463	1,588,774	Orange	9,729,311	1,081,276	9,726,742	-	893,811	4,762,193	15,382,746
Davidson	54,763,800	543,870	50,811,562	-	444,348	15,670,100	66,926,010	Pamlico	300	190,223	190,523	-	2,524	-	193,047
Davie	3,802,435	117,106	3,518,004	-	251,782	187,135	3,956,921	Pasquotank	5,374,558	-	4,651,680	-	14,793	-	4,666,473
Duplin	6,369,051	-	5,498,402	-	359,532	67,841	5,925,775	Pender	-	33,280	33,280	-	213,302	3,748,277	3,994,859
Durham	10,674,202	5,898,702	15,522,562	-	1,389,381	10,178,526	27,090,469	Perquimans	6,794,911	-	6,794,911	-	13,216	107,062	6,915,189
Edgecombe	22,037,417	1,635,414	23,672,831	-	147,088	2,786,527	26,606,446	Person	3,117,796	48,816	2,879,775	-	3,551	-	2,883,326
Forsyth	28,562,522	1,776,146	26,579,840	9,126	906,008	39,280,828	66,775,802	Pitt	11,598,277	669,474	12,267,751	722,348	94,655	5,237,648	18,322,402
Franklin	2,361,050	203,225	2,335,489	-	1,165,071	-	3,500,560	Polk	4,516,594	-	3,756,000	-	24,784	-	3,780,784
Gaston	39,655,955	820,311	35,388,407	-	527,655	12,982,568	48,898,630	Randolph	8,333,915	1,042,154	8,649,351	-	477,044	18,379,139	27,505,534
Gates	-	-	-	-	35,976	-	35,976	Richmond	35,508,499	173,963	35,682,462	-	80,457	-	35,762,919
Graham	-	-	-	-	-	-	-	Robeson	47,187,856	389,321	47,577,177	-	251,966	6,286,121	54,115,264
Granville	8,002,800	222,798	7,214,044	-	516,210	3,242,357	10,972,611	Rockingham	35,970,598	242,585	36,213,183	-	165,103	4,897,921	41,276,207
Greene	907,023	-	854,144	-	47,816	-	901,960	Rowan	47,625,541	702,158	45,641,618	702	498,435	24,040,546	70,181,301



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	30,816,759	434,423	28,822,821	-	36,680	3,897,321	32,756,822	Vance	4,025,376	542,874	4,003,490	-	480,900	5,681,795	10,166,185
Sampson	606,450	182,146	788,596	-	225,829	5,670,464	6,684,889	Wake	33,753,200	17,320,251	51,073,451	327,806,036	1,676,696	33,140,044	413,696,227
Scotland	15,575,347	73,505	15,648,852	702	29,237	8,455,675	24,134,466	Warren	887,530	234,761	1,122,291	-	246,391	1,005,179	2,373,861
Stanly	11,204,251	-	9,457,508	-	16,206	-	9,473,714	Washington	4,083,327	50,000	4,133,327	-	16,904	833,452	4,983,683
Stokes	9,744,064	546,168	9,114,123	-	93,152	-	9,207,275	Watauga	-	-	-	-	39,788	1,456,645	1,496,433
Surry	9,027,149	-	8,343,794	-	373,044	30,846,378	39,563,216	Wayne	13,067,154	350,410	13,417,564	-	127,264	7,507,891	21,052,719
Swain	7,091,375	131,470	6,152,757	-	10,651	95,876	6,259,284	Wilkes	3,356,748	-	3,356,748	-	59,193	551,425	3,967,366
Transylvania	1,324,800	329,175	1,438,695	-	92	-	1,438,787	Wilson	28,767,185	276,244	27,015,343	-	250,616	14,587,181	41,853,140
Tyrrell	-	-	-	-	37,639	-	37,639	Yadkin	-	-	-	-	221,721	2,995,243	3,216,964
Union	29,100,923	109,613	22,616,267	702	50,959	1,047,998	23,715,926	Yancey	4,897,983	101,220	4,628,426	-	-	-	4,628,426
								All counties	1,369,194,999	91,651,258	1,370,659,375	1,408,814,959	26,399,251	961,850,253	3,767,723,838

† 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 2020.

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 2017-2018				Rate	Fiscal year 2018-2019				Rate	Fiscal year 2019-2020			
		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	903,642			84,506	3	962,310			88,632	3	796,446			71,961
Alexander					10,560					9,840					7,680
Alleghany	6	76,686			4,067	6	80,471			3,475	6	90,345			4,435
Anson	6	30,026			945	6	35,667			1,055	6	34,327			1,025
Ashe	3	274,351			6,937	3	300,956			7,273	3	336,741			6,851
Avery					7,440					7,280					7,200
Beaufort					2,545					2,370					2,746
Bertie					4,255					4,023					4,210
Bladen					900					955					835
Brunswick <sup>a</sup>	1	1,589,493			66,959	1	1,728,904			64,344	1	1,668,261			56,912
Buncombe	6	23,324,431			193,895	6	25,339,145			199,675	6	21,945,421			74,879
Burke	6	523,468			18,295	6	572,103			17,274	6	483,441			17,918
Cabarrus	6	5,681,813			567,234	6	5,711,875			551,452	6	4,133,247			519,700
Caldwell	3	131,365			33,088	3	139,971			29,245	3	162,834			32,048
Camden	6	25,580		543,753	3,085	6	44,597		740,843	5,225	6	14,662		739,177	3,305
Carteret	6	7,578,125			39,450	6	7,716,833			38,255	6	7,273,656			42,105
Caswell					545					350					215
Catawba					34,197					29,090					31,380
Chatham	3	118,808			22,209	3	139,165			21,586	3	109,184			22,230
Cherokee	4	396,751			6,225	4	406,680			5,775	4	429,097			5,750
Chowan	5	159,567		580,063	4,860	5	183,521		489,974	4,140	5	164,811		539,743	5,520
Clay	3	37,144			3,900	3	39,344			5,100	3	57,608			4,200
Cleveland	3	693,108			20,415	3	789,498			19,840	3	636,545			19,155
Columbus	3	114,787			18,680	3	193,029			17,990	3	140,781			17,320
Craven	6	1,833,123			54,638	6	2,112,498			54,638	6	1,753,563			46,854
Cumberland	6	6,126,728	6,806,270		254,477	6	7,228,557	7,295,933		221,111	6	5,974,345	6,794,942		145,274
Currituck	6	11,913,048		4,165,710	484,093	6	12,475,908		4,492,630	474,849	6	12,328,736		5,167,824	465,709
Dare	6	29,708,764	2,598,309	7,133,435	67,199	6	30,637,180	2,686,927	7,479,964	57,345	6	29,161,025	2,396,803	7,515,386	42,155
Davidson					58,490					7,370					32,900
Davie	3	135,390			19,352	3	144,440			19,457	3	135,902			18,035
Duplin	6	240,283			20,765	6	293,465			18,670	6	229,180			21,570
Durham	6	12,161,069			1,779,784	6	13,389,189			1,817,991	6	10,697,692			150,550
Edgecombe	6	77,353			25,979	6	94,471			26,899	6	101,437			22,079
Forsyth	6	6,099,219			271,509	6	6,562,411			246,600	6	5,206,549			276,271
Franklin	6	73,155			2,861	6	71,289			2,620	6	65,755			2,430
Gaston	3	1,613,260			378,932	3	1,703,856			400,664	3	1,429,602			367,214
Gates					1,250					1,825					1,825
Graham	3	259,922			4,776	3	266,860			4,320	3	239,787			5,040
Granville	6	351,886			165,360	6	287,488			8,229	6	219,411			10,858
Greene					7,002					5,876					3,545

TABLE 75. -Continued

County	Rate	Fiscal year 2017-2018				Rate	Fiscal year 2018-2019				Rate	Fiscal year 2019-2020			
		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	6,044,016			151,069	3	6,588,717			145,233	3	5,142,543			126,735
Halifax	5	934,626			18,914	5	928,761			17,260	5	828,734			14,236
Harnett	3	13,864			-	3	50,830			-	3	52,340			-
Haywood	4	1,570,359			227,387	4	1,646,580			228,855	4	1,546,643			224,717
Henderson	5	2,304,334			15,646	5	2,550,107			16,340	5	2,134,214			16,732
Hertford	3	48,248			9,447	3	63,140			8,379	3	53,452			8,129
Hoke					874,613					2,284,772					2,318,358
Hyde†	5	567,256			714	5	900,094			735	5	695,945			695
Iredell					78,030					78,506					78,870
Jackson	4	1,092,332			29,721	4	1,174,014			27,704	4	1,154,127			27,769
Johnston	3	841,195			75,945	3	1,046,476			75,619	3	858,185			90,639
Jones					2,030					2,410					3,760
Lee	3	250,137			4,076	3	270,577			4,494	3	245,074			3,816
Lenoir	3	257,303			19,710	3	225,597			16,400	3	188,607			15,095
Lincoln	3	128,795			388,183	3	151,311			33,120	3	139,313			319,596
Macon	3	960,373			106,541	3	1,011,827			97,670	3	1,365,141			94,189
Madison	5	364,089			11,100	5	385,138			8,700	5	405,525			9,610
Martin	6	273,449			4,440	6	330,785			4,960	6	228,682			4,173
McDowell	5	542,955			17,160	5	591,010			9,905	5	593,510			10,610
Mecklenburg	8	61,013,333	34,672,041		268,831	8	64,457,020	36,610,736		255,599	8	48,299,770	32,629,040		208,341
Mitchell	3	72,000			6,000	3	66,331			6,120	3	70,052			5,040
Montgomery	3	43,532			8,400	3	42,208			10,200	3	-			4,185
Moore	3	1,645,378			39,336	3	1,885,704			40,570	3	1,480,709			41,565
Nash	5	1,556,968			221,109	5	1,738,285			171,559	5	1,492,420			210,926
New Hanover†	3	5,938,083			708,555	3	7,119,680			683,750	3	6,081,624			670,809
Northampton	6	86,262			4,265	6	83,171			4,093	6	102,830			4,322
Onslow	3	2,089,905			11,650	3	2,776,596			10,180	3	2,342,232			8,020
Orange	3	1,581,745			498,378	3	1,671,718			477,205	3	1,247,530			446,243
Pamlico					4,235					3,885					4,765
Pasquotank	6	651,219		1,810,495	9,620	6	697,858		1,366,860	10,015	6	649,365		1,780,337	9,160
Pender	3	13,368			15,530	3	28,089			13,549	3	24,660			20,867
Perquimans	6	7,837		443,018	11,847	6	10,644		406,048	11,194	6	14,823		521,529	12,564
Person	6	294,625			22,116	6	282,990			21,935	6	237,997			6,546
Pitt	6	2,363,110			7,975	6	2,641,175			8,055	6	2,103,588			7,050
Polk	3	245,521			8,280	3	289,106			5,110	3	238,824			7,680
Randolph	5	1,020,429			120,425	5	1,149,609			121,829	5	894,776			152,861
Richmond	3	381,282			7,898	3	478,100			8,185	3	376,160			7,354
Robeson					40,817					38,559					34,107
Rockingham	3	335,794			68,368	3	418,497			67,200	3	358,067			61,978
Rowan	6	875,123			75,050	6	1,042,457			68,416	6	937,419			68,108

TABLE 75. -Continued

County	Rate	Fiscal year 2017-2018				Rate	Fiscal year 2018-2019				Rate	Fiscal year 2019-2020			
		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	1,167,470			10,350	6	1,592,537			10,450	6	1,491,687			10,050
Sampson†	6	117,879			21,660	6	199,177			18,120	6	156,542			12,720
Scotland	6	309,808			14,100	6	371,386			14,220	6	304,448			11,820
Stanly	6	310,361			50,848	6	332,201			48,810	6	280,261			48,065
Stokes					26,442					24,210					23,118
Surry	6	109,562			33,473	6	111,256			34,050	6	94,020			31,675
Swain	4	913,639			7,620	4	1,009,426			8,460	4	1,003,311			7,200
Transylvania	5	831,956				5	924,270			-	5	971,481			-
Tyrrell	6	6,517			1,725	6	5,268			1,205	6	8,136			1,340
Union					57,120					58,020					64,020
Vance	6	429,315			16,161	6	402,028			15,163	6	328,883			13,128
Wake	6	25,997,116	29,135,183		508,434	6	29,328,077	30,961,199		517,854	6	23,331,207	28,463,809		465,685
Warren					2,000					1,395					1,240
Washington	6	139,582			37,081	6	146,847			36,436	6	124,871			35,618
Watauga††	6	1,640,507			12,150	6	1,837,552			11,670	6	2,085,873			10,500
Wayne	1	170,410			57,949	1	214,829			57,785	1	185,521			55,965
Wilkes					11,295					10,010					10,215
Wilson	6	1,206,916			32,387	6	1,372,961			32,363	6	1,164,800			30,868
Yadkin††	6	25,079			14,580	6	26,620			15,180	6	24,740			13,800
Yancey	3	97,295			12,780	3	102,959			7,740	3	119,519			8,040
<b>Total</b>		<b>242,134,602</b>	<b>73,211,803</b>	<b>14,676,474</b>	<b>9,873,225</b>		<b>262,423,277</b>	<b>77,554,795</b>	<b>14,976,319</b>	<b>10,524,119</b>		<b>220,280,571</b>	<b>70,284,594</b>	<b>16,263,996</b>	<b>8,787,176</b>
<b>Total collections</b>					<b>339,896,104</b>					<b>365,478,510</b>					<b>315,616,337</b>

Detail may not add to totals due to rounding.

Data are compiled from tax collections source data reported for county jurisdictions on Form TR-1 for the respective fiscal year as processed and provided by the NCDOR Local Government Division.

†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.

The Montgomery County Occupancy Tax was repealed effective July 1, 2019.

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 2017-2018††			Fiscal year 2018-2019††			Fiscal year 2019-2020††					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Bertie</b>												
Askewville												
Aulander								3,220				
Colerain												
Kelford												
Lewiston-Woodville												
Powellsville												
Roxobel												
Windsor												
<b>Bladen</b>												
Bladenboro							5,863	6,130				5,922
Clarkton												
Dublin												
East Arcadia												
Elizabethtown							2,055	8,343				7,765
Tar Heel												
White Lake							5,415	4,375				2,780
<b>Brunswick</b>												
Bald Head Island†	6	1,241,645			6	1,155,101			6	1,070,907		
Belville												
Boiling Spring Lakes							29,426	109,027				165,833
Bolivia												
Calabash							960	855				810
Carolina Shores							3,895	2,410				3,360
Caswell Beach	6	270,679			6	322,839			6	305,998		
Holden Beach	6	2,173,993		75	6	2,104,731		75	6	2,211,615		
Leland	3	154,283		800	3	117,659		81,633	3	164,776		87,299
Navassa												
Northwest												
Oak Island	5	1,703,433			5	2,017,746			5	2,026,692		33,703
Ocean Isle Beach	6	2,604,310		1,755	6	2,604,058		1,840	6	1,628,297		2,165
Sandy Creek												
Shallotte	3	87,608		600	3	80,958		620	3	69,646		600
Southport	3	106,270		1,800	3	113,267		2,580	3	107,942		2,380
St James												
Sunset Beach	5	941,306		550	5	925,459		520	5	862,220		565
Varnamtown												
<b>Buncombe</b>												
Asheville							2,555,536	2,949,491				2,844,266
Biltmore Forest												
Black Mountain								33,185				36,660
Montreat												
Weaverville												
Woodfin							30	7,685				550









TABLE 76. -Continued

Municipality	Fiscal year 2017-2018††			Fiscal year 2018-2019††			Fiscal year 2019-2020††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Davie</b>												
Bermuda Run	3	71,111		502,305	3	58,011		502,380	3	60,006		551,017
Cooleemee				62,850				63,150				62,700
Mocksville	3	50,450			3	56,929		148,830	3	69,539		130,305
<b>Duplin</b>												
Beulaville				135				120				60
Calypso												
Faison*				90				185				140
Greenevers												
Harrells**												
Kenansville												
Magnolia				2,665				2,638				2,622
Mount Olive**												
Rose Hill				1,375				1,665				1,030
Teachey												
Wallace*				470				745				6,610
Warsaw				240				240				200
<b>Durham</b>												
Chapel Hill**												
Durham*				15,480				8,200				4,756
Morrisville**												
Raleigh**												
<b>Edgecombe</b>												
Conetoe												
Leggett												
Macclesfield				90				3,103				103
Pinetops												
Princeville												
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				2,090				705				1,311
Whitakers**												
<b>Forsyth</b>												
Bethania												
Clemmons												
High Point**												
Kernersville*	3	161,720		17,916	3	173,887		20,623	3	134,578		16,881
King**												
Lewisville												
Rural Hall												
Tobaccoville*												
Walkertown												
Winston-Salem				10,833				10,255				11,840





TABLE 76. -Continued

Municipality	Fiscal year 2017-2018††			Fiscal year 2018-2019††			Fiscal year 2019-2020††					
	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				215				255				255
Red Springs**												
Hyde												
Iredell												
Davidson**												
Harmony												
Love Valley												
Mooreville	4	1,059,285		900	4	1,083,675		700	4	822,204		700
Statesville	5	1,089,283		2,425	5	1,150,853		2,755	5	935,586		1,480
Troutman	3	580			3	1,256			3	278		
Jackson												
Dillsboro												
Forest Hills												
Highlands**												
Sylva				1,470				1,290				880
Webster												
Johnston												
Benson	2	9,455			2	58,276			2	55,993		
Clayton				80,830				415,140				522,290
Four Oaks				2,655				2,518				2,305
Kenly*	2	26,872			2	35,150			2	28,496		
Micro												
Pine Level												
Princeton				14				44				32
Selma	2	123,311			2	133,088			2	87,674		
Smithfield	2	255,516		1,385	2	288,289		1,460	2	232,530		850
Wilson's Mills												
Zebulon**												
Jones												
Maysville												
Pollocksville												
Trenton												
Lee												
Broadway*												
Sanford	3	125,897		5,795	3	269,796		4,510	3	259,264		2,740
Lenoir												
Grifton**												
Kinston	3	256,793		140,475	3	235,563		141,675	3	186,883		143,353
La Grange												
Pink Hill												
Lincoln												
Lincolnton	3	118,059		169,960	3	136,798		171,320	3	106,647		173,900
Maiden**												
Macon												
Franklin	3	104,696		1,280	3	147,792		4,850	3	115,187		3,867
Highlands*				580				220				850







TABLE 76. -Continued

Municipality	Fiscal year 2017-2018††			Fiscal year 2018-2019††			Fiscal year 2019-2020††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Pamlico</b>								3,413				3,355
Alliance												
Arapahoe												
Bayboro												
Grantsboro												
Mesic												
Minnesott Beach												
Oriental	3	26,093		45	3	29,526			3	26,266		
Stonewall												
Vandemere												
<b>Pasquotank</b>												
Elizabeth City*				28,629				37,059				
<b>Pender</b>												
Atkinson												
Burgaw	3	7,911		165	3	12,616		180	3	8,633		165
Saint Helena												
Surf City*	3	674,989		785	3	705,327		10,528	3	695,960		1,248
Topsail Beach	3	422,327			3	431,048			3	416,623		
Wallace**												
Watha												
<b>Perquimans</b>												
Hertford				33,884				37,728				45,620
Winfall				1,915				1,835				1,620
<b>Person</b>												
Roxboro				172,339				178,830				168,508
<b>Pitt</b>												
Ayden												
Bethel												
Falkland								125				
Farmville												
Fountain												
Greenville	6	2,363,111		5,389	6	2,641,175		8,055	6	2,103,590		6,335
Grifton*				9,090				9,085				9,150
Grimesland				535				447				535
Simpson												
Winterville				23,996				25,181				25,790
<b>Polk</b>												
Columbus	3	30,808			3	32,686			3	19,744		
Saluda*				2,585				1,530				2,170
Tryon	3	26,937			3	24,021			3	19,947		







TABLE 76. -Continued

Municipality	Fiscal year 2017-2018††			Fiscal year 2018-2019††			Fiscal year 2019-2020††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Wake</b>												
Angier**												
Apex							545,362					790,883
Cary*							2,134,051					3,459,748
Durham**												
Fuquay-Varina							384,939					544,796
Garner							387,871					615,808
Holly Springs												277,743
Knightdale							197,988					204,270
Morrisville*							468,542					637,400
Raleigh*							10,146,634					10,245,533
Rolesville							60,740					64,570
Wake Forest*							531,564					735,378
Wendell												34,148
Zebulon*							41,722					44,833
<b>Warren</b>												
Macon												
Norlina												
Warrenton												
<b>Washington</b>												
Creswell												
Plymouth												255
Roper												
<b>Watauga</b>												
Beech Mountain*	6	323,694			6	405,461			6	568,194		
Blowing Rock*	6	1,013,927			6	1,078,877			6	999,809		
Boone	6	1,539,821		107,120	6	1,516,945		106,990	6	1,481,731		131,795
Seven Devils*	6	141,377			6	166,344			6	211,862		
<b>Wayne</b>												
Eureka												
Fremont												
Goldsboro	5	787,268		46,270	5	959,917		293,555	5	853,967		275,950
Mount Olive*												
Pikeville												2,860
Seven Springs												
Walnut Creek												
<b>Wilkes</b>												
Elkin**												
North Wilkesboro				545				485				485
Ronda				1,788								
Wilkesboro	3	165,499		585	3	172,755		675	3	124,730		570

TABLE 76. -Continued

Municipality	R a t e	Fiscal year 2017-2018††			R a t e	Fiscal year 2018-2019††			R a t e	Fiscal year 2019-2020††		
		Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Wilson</b>												
Black Creek												
Elm City												
Kenly**												
Lucama				25								
Saratoga												
Sharpsburg**												
Sims												
Stantonsburg				48				60				60
Wilson				2,798				2,620				2,577
<b>Yadkin</b>												
Boonville												
East Bend												
Jonesville	6	327,527		5,448	6	321,578		5,261	6	273,606		2,178
Yadkinville	6	32,742		16,100	6	34,397		15,925	6	25,310		15,390
<b>Yancey</b>												
Burnsville				320				450				395
<b>Total</b>		45,675,626	395,809	60,948,934		50,406,107	397,002	66,583,481		42,549,266	385,337	68,495,761
<b>Total collections</b>				107,020,369				117,386,590				111,430,364

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.

\*,\*\* Municipalities located in more than one county. Single asterisk denotes county location of the municipality's largest assessed valuation.

Double asterisks denote other county(ies) in which the municipality is located.

† Exempt from Brunswick County 1% Occupancy Tax

†† SL 2014-3 repeals municipal authority to levy general privilege license taxes pursuant to § 160A-211 as of July 1, 2015. Repeal of this statute does not affect municipal authorization to levy municipal vehicle taxes, municipal taxicab taxes, municipal beer and wine taxes, municipal animal taxes, and other types of businesses authorized by statutes other than § 160A-211.

TABLE 77. EXCISE [STAMP] TAX ON CONVEYANCES: NET PROCEEDS† COLLECTED BY COUNTY GOVERNMENTS

[§ 105 ARTICLE 8E.]

[Net proceeds† of the excise tax on conveyances reflect collections prior to adjustments for State allocation and county allowance for administrative costs.]

[Refer to Table 51 for details of State allocated proceeds statutorily remitted to the NCDOR by the 15th day of the month following the county government collection month.]

County	County Government Fiscal Year:															
	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]	2020-2021 [S]	
Alamance..	1,364,731	1,126,194	672,176	800,026	606,400	628,821	796,749	911,662	1,135,639	1,278,169	1,394,131	1,499,570	1,875,469	1,855,124	2,429,659	
Alexander..	199,601	171,713	108,638	105,581	87,509	86,863	115,318	129,544	147,535	155,953	184,443	200,850	246,584	211,135	324,814	
Alleghany..	233,222	171,477	81,458	101,595	71,684	73,717	74,993	104,811	85,209	93,270	98,950	129,752	155,370	133,453	283,874	
Anson.....	119,048	99,836	90,486	59,020	54,467	76,354	79,324	76,451	87,776	78,488	133,402	127,984	160,560	182,063	182,063	
Ashe.....	567,021	420,870	257,860	201,722	220,724	234,673	200,420	222,897	237,500	264,815	301,383	326,099	331,394	355,350	594,440	
Avery.....	554,681	607,989	365,471	261,356	239,586	342,454	388,710	281,564	286,639	354,213	426,672	678,014	545,572	620,349	1,286,311	
Beaufort..	517,458	332,101	217,857	227,611	217,189	283,866	227,065	250,834	228,088	255,576	297,540	386,993	336,141	383,639	515,288	
Bertie.....	172,500	90,266	41,100	47,479	43,017	37,341	65,207	66,275	68,240	45,276	51,938	220,611	65,925	82,604	99,996	
Bladen.....	151,446	149,623	112,996	100,197	107,019	78,401	104,636	106,769	123,854	135,922	146,885	139,930	112,035	156,677	211,058	
Brunswick..	4,372,835	3,330,285	1,823,931	2,018,158	1,836,620	1,751,709	2,003,104	2,224,697	2,634,061	3,272,417	3,263,574	4,099,082	3,745,012	4,364,609	7,909,648	
Buncombe..	5,128,233	3,798,345	2,432,808	2,275,847	2,225,172	2,518,123	2,851,593	3,072,190	3,693,292	4,232,106	4,858,205	4,907,740	6,074,375	5,262,587	7,009,863	
Burke.....	585,461	516,160	346,650	259,023	234,467	272,139	278,784	321,963	447,945	440,302	495,557	593,421	605,530	606,175	865,236	
Cabarrus....	3,389,589	2,646,465	1,356,081	1,133,036	1,070,186	1,424,477	1,539,670	2,071,456	2,442,343	2,982,527	3,166,216	3,286,663	4,005,250	4,297,633	5,405,446	
Caldwell....	753,578	540,588	339,807	307,218	275,896	236,375	283,728	331,658	333,509	373,929	356,169	440,294	514,022	641,835	743,668	
Camden.....	115,130	88,066	60,547	58,271	59,784	66,493	51,999	80,159	114,726	89,869	102,005	112,060	152,527	149,912	196,454	
Carteret....	1,923,366	1,270,979	872,050	859,387	887,137	942,867	997,528	1,007,210	1,141,267	1,262,296	1,459,757	1,592,242	1,677,154	1,777,745	3,400,505	
Caswell....	99,907	109,210	78,057	77,851	49,104	61,188	75,933	65,027	71,074	72,474	85,091	100,297	93,083	105,938	211,093	
Catawba....	1,545,110	1,289,149	898,829	781,447	727,582	728,408	978,768	830,197	1,086,353	1,263,933	1,385,748	1,518,197	1,592,527	1,726,747	2,507,908	
Chatham....	1,437,594	1,204,820	753,684	709,670	704,529	749,878	914,908	1,063,966	1,182,006	1,356,022	1,510,196	1,657,260	1,638,242	1,717,422	2,508,579	
Cherokee...	496,133	270,526	181,305	237,389	185,755	182,140	193,564	201,401	211,297	281,741	276,948	357,830	333,439	381,382	683,995	
Chowan.....	133,507	170,750	56,820	70,716	59,046	66,168	72,131	66,843	102,640	80,988	94,567	128,738	103,420	110,829	207,113	
Clay.....	282,017	158,986	135,046	109,856	101,845	90,614	106,557	108,415	113,886	119,403	133,449	172,892	175,125	197,600	383,961	
Cleveland..	640,669	581,301	289,810	309,251	287,402	325,794	332,586	323,021	415,996	441,494	485,386	574,307	1,300,997	635,575	1,037,414	
Columbus..	288,930	190,947	111,997	106,826	85,092	107,600	114,950	108,251	155,991	142,102	134,572	170,233	172,493	186,073	404,231	
Craven.....	1,270,374	998,377	658,403	571,805	531,376	477,731	570,261	634,179	705,815	804,346	1,028,424	938,141	1,013,728	1,085,341	1,731,318	
Cumberland	3,036,129	2,371,845	1,752,177	1,641,126	1,691,950	1,586,121	1,680,325	1,591,960	1,738,847	1,767,554	2,182,723	2,192,382	2,702,571	3,336,363	4,430,156	
Currituck..	652,112	713,783	459,967	546,729	523,069	522,079	611,557	640,451	626,506	727,127	711,024	850,138	922,383	1,049,184	2,337,534	
Dare.....	1,437,457	1,212,409	930,824	1,651,508	1,084,174	1,082,128	1,020,869	1,082,403	1,294,237	1,300,911	1,352,391	1,438,267	1,516,755	1,510,004	3,411,374	
Davidson....	1,269,202	1,040,653	609,821	696,589	491,648	591,792	967,225	903,051	817,162	968,315	1,113,462	1,265,803	1,334,275	1,404,833	2,117,529	
Davie.....	520,097	380,497	255,256	224,701	230,930	248,844	245,624	323,031	360,782	369,939	385,797	414,863	485,808	535,146	619,627	
Duplin.....	223,107	187,447	143,915	134,041	139,934	123,598	148,695	147,780	154,621	179,984	193,116	203,925	192,020	227,128	315,919	
Durham.....	4,882,208	4,322,173	2,274,011	2,567,034	2,316,296	3,086,442	4,033,069	3,881,950	5,128,201	6,595,382	5,987,534	7,683,739	7,095,402	7,884,292	10,158,871	
Edgecombe..	205,776	167,050	97,454	87,407	87,407	87,407	127,318	103,588	156,260	120,385	181,562	202,372	221,067	178,353	397,687	
Forsyth....	4,141,968	3,629,824	2,224,769	2,276,145	1,886,498	2,079,073	2,858,164	2,509,598	3,405,492	3,393,115	3,838,030	4,102,404	5,039,628	5,592,875	6,202,407	
Franklin....	742,949	625,218	363,798	382,059	274,453	287,032	362,558	404,701	452,866	631,520	694,899	789,550	1,019,427	1,049,576	1,631,569	
Gaston.....	2,238,846	1,807,563	1,032,672	966,642	760,244	872,216	1,045,755	1,302,960	1,452,581	1,708,028	2,040,090	2,398,211	2,587,557	2,962,288	4,100,144	
Gates.....	89,856	78,111	45,797	33,560	26,709	49,807	39,051	46,676	44,264	51,129	60,346	107,405	46,625	61,220	65,903	
Graham....	97,522	52,123	30,126	29,101	30,858	28,533	443,020	73,413	58,047	54,541	60,517	72,693	67,060	76,627	139,819	
Granville...	609,111	475,929	297,421	290,446	252,800	230,856	256,303	361,851	388,932	445,731	525,887	617,643	595,744	598,668	869,820	
Greene.....	69,996	74,480	39,498	45,232	62,249	32,273	39,330	45,548	46,503	66,756	39,657	50,817	47,621	60,470	78,156	
Guilford....	6,536,398	6,310,174	3,372,793	3,120,481	3,088,364	3,256,780	3,891,850	4,038,834	4,868,103	5,213,029	5,736,444	5,744,951	6,313,338	7,984,463	9,271,401	
Halifax....	490,859	291,687	158,789	147,923	125,477	127,931	170,185	136,065	160,572	171,840	178,284	298,709	210,178	221,541	405,561	
Harnett....	1,031,933	979,454	687,948	752,787	745,798	727,277	809,776	800,279	817,157	917,025	1,032,812	1,157,112	1,172,008	1,447,830	1,981,426	
Haywood....	1,031,259	687,520	386,668	417,226	401,601	398,069	454,038	434,495	599,968	613,304	780,283	820,195	890,636	934,299	1,405,032	
Henderson..	1,947,993	1,665,219	860,377	795,168	685,848	749,623	954,818	1,089,737	1,211,630	1,476,824	1,690,239	1,724,519	1,794,301	1,865,440	2,780,671	
Hertford....	148,116	85,918	55,501	54,820	51,697	48,087	66,946	69,352	64,053	86,726	75,773	121,964	58,723	71,841	74,401	
Hoke.....	462,152	408,457	398,997	351,308	399,704	287,711	295,378	337,469	305,724	349,070	409,809	448,370	486,426	538,868	785,952	
Hyde.....	84,767	106,977	102,103	45,121	87,445	66,041	40,234	65,570	60,119	65,570	60,119	64,493	76,275	90,425	126,112	
Iredell....	3,481,908	2,841,577	1,361,703	1,419,563	1,392,542	1,455,003	1,942,446	2,062,117	2,431,429	2,765,068	3,423,305	3,392,067	3,733,989	3,817,621	5,914,921	
Jackson....	1,702,126	1,106,691	616,298	696,571	588,859	503,923	612,161	601,389	679,404	702,870	915,682	997,799	1,205,785	1,212,815	2,529,333	
Johnston..	2,225,493	2,089,245	1,167,300	1,125,536	908,581	866,440	1,151,326	1,352,016	1,818,337	2,086,886	2,676,242	2,859,927	3,606,411	3,839,517	5,130,262	
Jones.....	128,377	46,576	38,515	39,634	70,557	43,418	28,944	36,977	48,706	39,475	31,362	45,347	46,915	51,997	74,279	
Lee.....	567,858	479,525	288,268	230,364	216,681	241,449	273,793	300,111	273,373	422,846	378,229	442,949	500,768	639,388	798,166	
Lenoir....	238,927	210,916	157,639	157,639	134,933	167,702	138,778	171,333	168,682	241,783	199,669	246,976	177,002	197,171	297,572	
Lincoln....	1,146,496	1,009,004	517,663	525,581	387,864	532,165	701,624	735,423	858,192	972,527	1,376,708	1,405,197	1,402,855	1,517,142	2,270,850	

TABLE 77. - Continued

County	County Government Fiscal Year:														
	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]	2020-2021 [S]
Macon	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	1,746,078
Madison	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	410,251
Martin	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	104,462
McDowell	511,443	342,940	168,999	208,898	156,528	173,284	186,873	168,120	220,049	254,214	362,347	304,667	407,985	331,380	550,762
Mecklenburg	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	40,329,729
Mitchell	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	219,274
Montgomery	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	451,160
Moore	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	3,126,940
Nash	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	1,004,825
New Hanover	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	8,877,329
Northampton	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	198,691
Onslow	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	3,970,468
Orange	2,056,540	1,802,845	1,098,405	1,470,716	1,370,248	1,221,458	1,549,583	1,685,431	1,973,054	1,973,054	2,540,925	2,377,468	2,534,721	2,545,487	2,860,796
Pamlico	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	281,174
Pasquotank	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	459,881
Pender	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	2,469,579
Perquimans	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	193,065
Person	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	421,718
Pitt	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	2,371,214
Polk	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	582,123
Randolph	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	1,316,720
Richmond	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	285,792
Robeson	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	447,558
Rockingham	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	756,567
Rowan	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	1,780,631
Rutherford	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	1,049,782
Sampson	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	287,357
Scotland	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	206,507
Stanly	432,431	405,116	247,979	222,671	170,262	175,046	222,193	283,092	335,882	445,445	451,793	534,238	566,322	813,863	813,863
Stokes	269,672	224,319	142,266	147,642	120,844	142,404	152,508	152,620	176,415	199,607	208,361	235,870	244,791	262,202	378,608
Surry	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	608,472
Swain	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	294,432
Transylvania	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	1,355,637
Tyrrell	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	32,153
Union	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	6,588,158
Vance	198,967	204,001	151,682	99,874	119,941	117,389	98,458	100,724	134,687	130,802	148,827	232,567	181,446	204,514	307,732
Wake	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	36,822,900
Warren	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	431,747
Washington	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	66,535
Watauga	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	2,135,777
Wayne	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	1,074,974
Wilkes	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	611,247
Wilson	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	679,381
Yadkin	175,674	151,006	115,362	94,060	89,662	81,739	134,896	102,446	125,181	151,487	131,332	168,236	160,051	198,257	261,888
Yancey	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	423,768
Total	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	241,504,094

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).

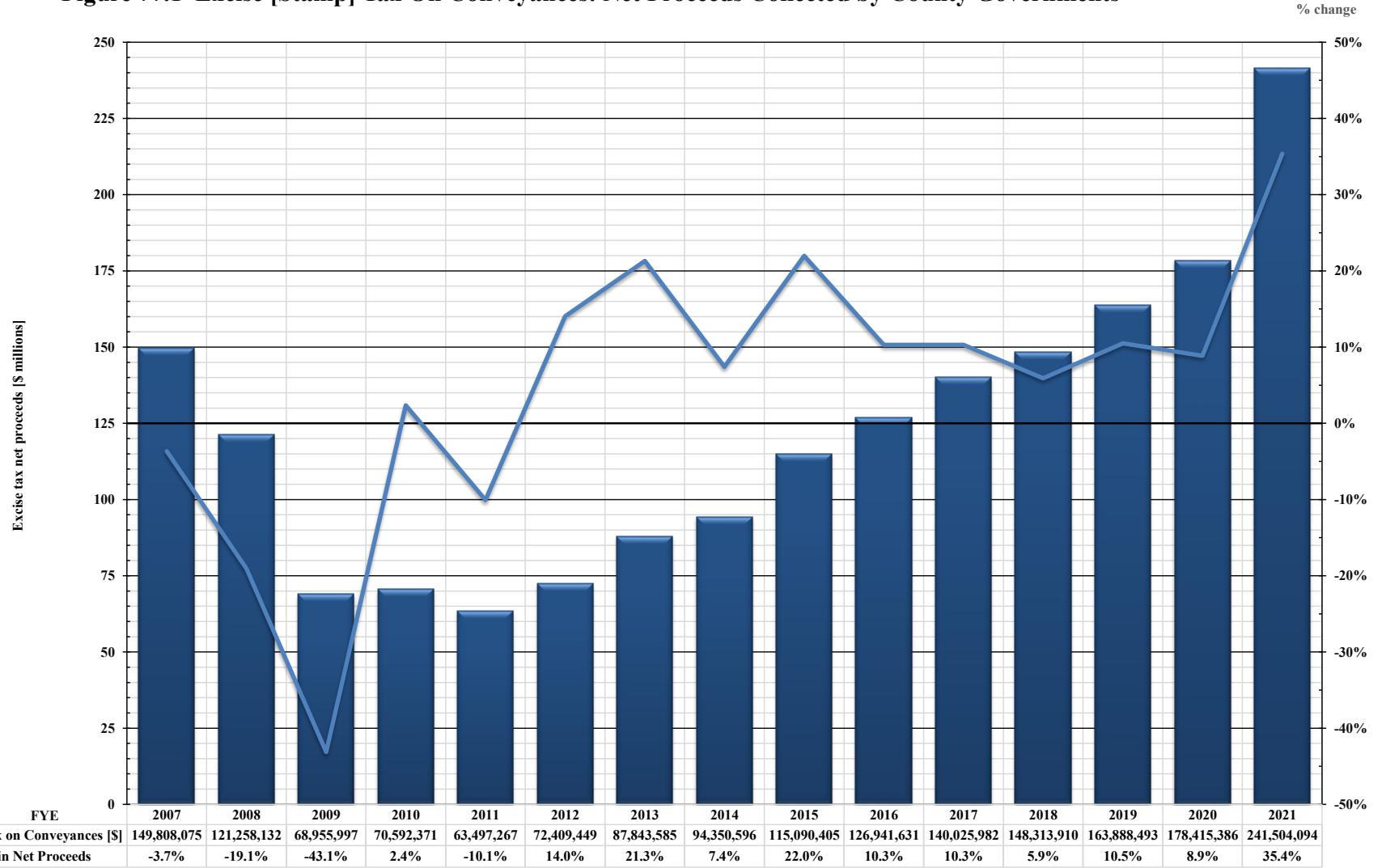
†Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances.

Compilations consist of information reflecting variable audit and edit status that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

Refer to Table 65 for information pertaining to county shares for fiscal year 2020-2021; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.



**Figure 77.1 Excise [Stamp] Tax On Conveyances: Net Proceeds Collected by County Governments**



The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply). The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed.

The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance.

If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest of real property.

Source: Net proceeds are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances. Compilations consist of information reflecting variable audit and edit status that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

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

Counties	Fiscal year 2020-2021						Counties	Fiscal year 2020-2021					
	Total Assessed Valuation as of January 1, 2020 [\$]	Local sales and use tax proceeds [2%, 2.25% rates] [\$]	Equivalent county-wide property tax rate [computed] [\$]	County-wide property tax rate [\$]	County-wide property tax levy [\$]	Local sales and use taxes as % of property tax levy [\$]		Total Assessed Valuation as of January 1, 2020 [\$]	Local sales and use tax proceeds [2%, 2.25% rates] [\$]	Equivalent county-wide property tax rate [computed] [\$]	County-wide property tax rate [\$]	County-wide property tax levy [\$]	Local sales and use taxes as % of property tax levy [\$]
Alamance	15,040,630,463	36,657,509	0.2437	0.6700	100,772,224	36.38%	Johnston	22,073,956,462	51,426,120	0.2330	0.7600	167,762,069	30.65%
Alexander	2,716,351,787	10,356,175	0.3813	0.7900	21,459,179	48.26%	Jones	888,748,742	2,444,192	0.2750	0.7700	6,843,365	35.72%
Alleghany	1,771,960,953	2,842,778	0.1604	0.5970	10,578,607	26.87%	Lee	6,141,364,872	17,657,253	0.2875	0.7750	47,595,578	37.10%
Anson	2,135,462,913	4,397,747	0.2059	0.7770	16,592,547	26.50%	Lenoir	4,161,408,696	13,460,719	0.3235	0.8450	35,163,903	38.28%
Ashe	4,209,479,713	8,978,300	0.2133	0.4430	18,647,995	48.15%	Lincoln	11,389,298,055	27,853,866	0.2446	0.5990	68,221,895	40.83%
Avery	4,164,142,775	7,458,722	0.1791	0.5500	22,902,785	32.57%	Macon	8,208,762,749	13,094,950	0.1595	0.3747	30,758,234	42.57%
Beaufort	6,303,328,307	11,242,680	0.1784	0.6350	40,026,135	28.09%	Madison	2,692,573,948	5,287,819	0.1964	0.5000	13,462,870	39.28%
Bertie	1,448,505,305	3,304,884	0.2282	0.8650	12,529,571	26.38%	Martin	2,026,315,322	5,793,146	0.2859	0.8100	16,413,154	35.30%
Bladen	3,046,612,710	7,701,653	0.2528	0.8200	24,982,224	30.83%	McDowell	4,583,949,407	12,557,399	0.2739	0.5875	26,930,703	46.63%
Brunswick	30,093,194,016	33,223,531	0.1104	0.4850	145,951,991	22.76%	Mecklenburg	190,205,857,273	275,141,158	0.1447	0.6169	1,173,379,934	23.45%
Buncombe	40,859,021,496	98,523,957	0.2411	0.5290	216,144,224	45.58%	Mitchell	1,853,503,152	4,252,632	0.2294	0.5800	10,750,318	39.56%
Burke	7,369,371,075	18,892,051	0.2564	0.6950	51,217,129	36.89%	Montgomery	3,512,023,060	6,399,102	0.1822	0.6150	21,598,942	29.63%
Cabarrus	28,623,508,536	60,065,500	0.2098	0.7400	211,813,963	28.36%	Moore	14,153,413,274	25,888,337	0.1829	0.5100	72,182,408	35.87%
Caldwell	7,701,536,743	14,180,581	0.1841	0.6300	48,519,681	29.23%	Nash	8,021,755,658	17,884,984	0.2230	0.6700	53,745,763	33.28%
Camden	1,176,420,758	2,756,954	0.2344	0.7400	8,705,514	31.67%	New Hanover	35,930,283,008	84,004,373	0.2338	0.5550	199,413,071	42.13%
Carteret	16,415,668,999	20,767,307	0.1265	0.3300	54,171,708	38.34%	Northampton	2,254,776,869	3,597,434	0.1595	0.9100	20,518,470	17.53%
Caswell	1,709,819,802	5,116,692	0.2993	0.7350	12,567,176	40.71%	Onslow	14,871,879,997	53,633,924	0.3606	0.7050	104,846,754	51.15%
Catawba	18,917,606,854	43,288,082	0.2288	0.5750	108,776,239	39.80%	Orange	19,296,963,040	26,625,156	0.1380	0.8679	167,478,342	15.90%
Chatham	12,007,903,707	19,310,522	0.1608	0.6700	80,452,955	24.00%	Pamlico	1,878,478,654	3,519,106	0.1873	0.6250	11,740,492	29.97%
Cherokee	3,720,618,249	9,925,446	0.2668	0.4600	17,114,844	57.99%	Pasquotank	3,385,475,472	11,822,129	0.3492	0.7700	26,068,161	45.35%
Chowan	1,505,142,617	3,655,181	0.2428	0.7550	11,363,827	32.17%	Pender	7,894,487,822	17,536,125	0.2221	0.6450	50,919,446	34.44%
Clay	2,012,370,680	3,667,424	0.1822	0.4300	8,653,194	42.38%	Perquimans	1,647,094,935	2,755,228	0.1673	0.5900	9,717,860	28.35%
Cleveland	9,603,967,816	22,293,047	0.2321	0.7200	69,148,568	32.24%	Person	4,611,744,023	10,207,589	0.2213	0.7200	33,204,557	30.74%
Columbus	3,834,210,634	11,744,109	0.3063	0.8050	30,865,396	38.05%	Pitt	14,979,865,497	35,873,704	0.2395	0.6797	101,818,146	35.23%
Craven	9,897,300,501	21,842,760	0.2217	0.5494	54,275,769	40.17%	Polk	3,112,724,062	5,128,036	0.1647	0.5494	17,101,306	29.99%
Cumberland	24,036,040,290	66,330,859	0.2760	0.7990	192,047,962	34.54%	Randolph	12,017,686,819	31,032,691	0.2582	0.6327	76,035,905	40.81%
Currituck	6,728,326,243	13,785,681	0.2049	0.4800	32,295,966	42.69%	Richmond	3,978,421,362	11,035,786	0.2774	0.8300	33,020,897	33.42%
Dare	16,822,507,039	24,095,763	0.1432	0.4005	67,374,141	35.76%	Robeson	7,382,277,377	30,465,873	0.4127	0.7700	56,843,536	53.60%
Davidson	15,296,626,000	37,446,652	0.2448	0.5400	82,601,780	45.33%	Rockingham	7,814,980,020	18,959,307	0.2426	0.6950	54,314,111	34.91%
Davie	4,851,020,956	11,593,498	0.2390	0.7380	35,800,535	32.38%	Rowan	13,925,172,277	30,761,388	0.2209	0.6575	91,558,008	33.60%
Duplin	4,624,710,654	13,387,430	0.2895	0.7350	33,991,623	39.38%	Rutherford	7,799,642,339	17,770,064	0.2278	0.5970	46,563,865	38.16%
Durham	45,442,133,679	74,490,600	0.1639	0.7122	323,638,876	23.02%	Sampson	4,988,571,296	15,829,811	0.3173	0.8250	41,155,713	38.46%
Edgecombe	3,402,263,854	10,303,379	0.3028	0.9500	32,321,507	31.88%	Scotland	2,345,668,251	9,069,674	0.3867	1.0000	23,456,683	38.67%
Forsyth	38,126,826,490	89,320,827	0.2343	0.7435	283,472,955	31.51%	Stanly	5,189,237,369	14,951,877	0.2881	0.6700	34,767,890	43.00%
Franklin	6,263,572,456	17,926,678	0.2862	0.8050	50,421,758	35.55%	Stokes	4,212,206,862	10,955,577	0.2601	0.6600	27,800,565	39.41%
Gaston	20,290,260,935	54,677,460	0.2695	0.8300	168,409,166	32.47%	Surry	6,363,451,793	22,347,672	0.3512	0.5820	37,035,289	60.34%
Gates	950,473,324	2,828,684	0.2976	0.7900	7,508,739	37.67%	Swain	1,715,654,991	4,902,173	0.2857	0.3600	6,176,358	79.37%
Graham	1,184,835,353	2,831,795	0.2390	0.6500	7,701,430	36.77%	Transylvania	6,031,469,411	10,399,875	0.1724	0.6360	38,360,145	27.11%
Granville	4,577,536,054	10,428,657	0.2278	0.8400	38,451,303	27.12%	Tyrrell	433,451,919	945,212	0.2181	0.9400	4,074,448	23.20%
Greene	1,174,938,162	4,703,598	0.4003	0.7860	9,235,014	50.93%	Union	27,716,828,377	56,436,957	0.2036	0.7309	202,582,299	27.86%
Guilford	53,657,248,164	99,305,216	0.1851	0.7305	391,966,198	25.34%	Vance	2,821,126,805	12,463,935	0.4418	0.8900	25,108,029	49.64%
Halifax	4,004,180,315	11,874,140	0.2965	0.7600	30,431,770	39.02%	Wake	188,408,918,772	193,757,044	0.1028	0.6000	1,130,453,513	17.14%
Harnett	9,294,710,588	35,776,387	0.3849	0.7500	69,710,329	51.32%	Warren	2,486,414,470	4,526,635	0.1821	0.8100	20,139,957	22.48%
Haywood	7,785,570,581	18,982,753	0.2438	0.5850	45,545,588	41.68%	Washington	997,214,849	2,826,805	0.2835	0.8550	8,526,187	33.15%
Henderson	16,513,231,234	30,978,827	0.1876	0.5610	92,639,227	33.44%	Watauga	9,498,921,888	15,959,750	0.1680	0.4030	38,280,655	41.69%
Hertford	1,687,467,136	5,740,261	0.3402	0.8400	14,174,724	40.50%	Wayne	8,991,471,597	27,769,218	0.3088	0.6635	59,658,414	46.55%
Hoke	3,846,881,821	11,717,587	0.3046	0.7500	28,851,614	40.61%	Wilkes	5,917,985,222	21,041,775	0.3556	0.6600	39,058,702	53.87%
Hyde	958,881,262	1,739,788	0.1814	0.7700	7,383,386	23.56%	Wilson	7,462,509,882	17,660,812	0.2393	0.7300	54,476,322	32.79%
Iredell	26,974,368,048	46,881,350	0.1738	0.5375	144,987,228	32.33%	Yadkin	3,125,976,990	8,695,459	0.2782	0.6600	20,631,448	42.15%
Jackson	9,896,961,761	17,091,660	0.1727	0.3800	37,608,455	45.45%	Yancey	2,355,318,006	4,958,133	0.2105	0.6000	14,131,908	35.08%
Equivalent tax rate means the property tax rate necessary to develop an amount of revenue equal to the revenue received from the 2% and 2.25% local sales and use taxes.							Total	1,298,432,992,801	2,526,001,100	0.1945	0.6391	8,298,751,307	30.44%

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**

### **PART 1. HISTORICAL INDIVIDUAL INCOME TAX STATISTICS: TAX YEARS 2006-2020**

### **PART 2. TAX YEAR 2020 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	
<b>Tax Year 2020</b>																
S	2,375,072	2,375,072	692,232	692,232	2,147,405	2,147,405	627,198	627,198	107,184	107,184	28,948	28,948	120,483	120,483	36,086	36,086
MFJ	1,882,946	3,765,892	298,252	596,504	1,619,404	3,238,808	236,660	473,320	61,994	123,988	9,150	18,300	201,548	403,096	52,442	104,884
MFS	129,464	129,464	21,743	21,743	110,037	110,037	16,249	16,249	6,814	6,814	1,592	1,592	12,613	12,613	3,902	3,902
HoH	709,387	709,387	193,505	193,505	666,610	666,610	180,408	180,408	15,213	15,213	5,642	5,642	27,564	27,564	7,455	7,455
SS	2,731	2,731	940	940	2,514	2,514	862	862	54	54	21	21	163	163	57	57
<b>Total</b>	<b>5,099,600</b>	<b>6,982,546</b>	<b>1,206,672</b>	<b>1,504,924</b>	<b>4,545,970</b>	<b>6,165,374</b>	<b>1,061,377</b>	<b>1,298,037</b>	<b>191,259</b>	<b>253,253</b>	<b>45,353</b>	<b>54,503</b>	<b>362,371</b>	<b>563,919</b>	<b>99,942</b>	<b>152,384</b>
% w/\$0 Tax liability			23.66%	21.55%			20.81%	18.59%			0.89%	0.78%			1.96%	2.18%
<b>Tax Year 2019</b>																
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
<b>Total</b>	<b>4,947,653</b>	<b>6,812,140</b>	<b>1,133,805</b>	<b>1,409,119</b>	<b>4,373,899</b>	<b>5,968,996</b>	<b>987,410</b>	<b>1,203,967</b>	<b>201,984</b>	<b>267,719</b>	<b>46,098</b>	<b>54,908</b>	<b>371,770</b>	<b>575,425</b>	<b>100,297</b>	<b>150,244</b>
% w/\$0 Tax liability			22.92%	20.69%			19.96%	17.67%			0.93%	0.81%			2.03%	2.21%
<b>Tax Year 2018</b>																
S	2,113,565	2,113,565	547,558	547,558	1,883,236	1,883,236	483,822	483,822	107,396	107,396	26,100	26,100	122,933	122,933	37,636	37,636
MFJ	1,854,198	3,708,396	257,654	515,308	1,588,933	3,177,866	199,262	398,524	66,392	132,784	8,840	17,680	198,873	397,746	49,552	99,104
MFS	114,161	114,161	17,820	17,820	94,869	94,869	12,048	12,048	6,584	6,584	1,312	1,312	12,708	12,708	4,460	4,460
HoH	723,366	723,366	202,689	202,689	678,331	678,331	188,493	188,493	17,363	17,363	6,809	6,809	27,672	27,672	7,387	7,387
SS	2,753	2,753	841	841	2,525	2,525	751	751	82	82	26	26	146	146	64	64
<b>Total</b>	<b>4,808,043</b>	<b>6,662,241</b>	<b>1,026,562</b>	<b>1,284,216</b>	<b>4,247,894</b>	<b>5,836,827</b>	<b>884,376</b>	<b>1,083,638</b>	<b>197,817</b>	<b>264,209</b>	<b>43,087</b>	<b>51,927</b>	<b>362,332</b>	<b>561,205</b>	<b>99,099</b>	<b>148,651</b>
% w/\$0 Tax liability			21.35%	19.28%			18.39%	16.27%			0.90%	0.78%			2.06%	2.23%
<b>Tax Year 2017</b>																
S	2,035,610	2,035,610	551,748	551,748	1,824,701	1,824,701	494,375	494,375	102,088	102,088	25,320	25,320	108,821	108,821	32,053	32,053
MFJ	1,820,857	3,641,714	265,383	530,766	1,570,297	3,140,594	210,228	420,456	65,788	131,576	9,198	18,396	184,772	369,544	45,957	91,914
MFS	109,335	109,335	17,406	17,406	91,736	91,736	12,375	12,375	6,220	6,220	1,290	1,290	11,379	11,379	3,741	3,741
HoH	727,728	727,728	219,199	219,199	685,009	685,009	205,176	205,176	17,299	17,299	7,142	7,142	25,420	25,420	6,881	6,881
SS	2,753	2,753	903	903	2,533	2,533	818	818	84	84	44	44	136	136	41	41
<b>Total</b>	<b>4,696,283</b>	<b>6,517,140</b>	<b>1,054,639</b>	<b>1,320,022</b>	<b>4,174,276</b>	<b>5,744,573</b>	<b>922,972</b>	<b>1,133,200</b>	<b>191,479</b>	<b>257,267</b>	<b>42,994</b>	<b>52,192</b>	<b>330,528</b>	<b>515,300</b>	<b>88,673</b>	<b>134,630</b>
% w/\$0 Tax liability			22.46%	20.25%			19.65%	17.39%			0.92%	0.80%			1.89%	2.07%
<b>Tax Year 2016</b>																
S	1,984,430	1,984,430	534,650	534,650	1,775,157	1,775,157	477,173	477,173	100,794	100,794	24,380	24,380	108,479	108,479	33,097	33,097
MFJ	1,800,707	3,601,414	260,389	520,778	1,556,492	3,112,984	207,015	414,030	65,518	131,036	9,207	18,414	178,697	357,394	44,167	88,334
MFS	104,963	104,963	16,343	16,343	87,882	87,882	11,553	11,553	6,196	6,196	1,219	1,219	10,885	10,885	3,571	3,571
HoH	725,887	725,887	210,323	210,323	683,603	683,603	197,073	197,073	17,184	17,184	6,684	6,684	25,100	25,100	6,566	6,566
SS	2,525	2,525	814	814	2,360	2,360	766	766	49	49	14	14	116	116	34	34
<b>Total</b>	<b>4,618,512</b>	<b>6,419,219</b>	<b>1,022,519</b>	<b>1,282,908</b>	<b>4,105,494</b>	<b>5,661,986</b>	<b>893,580</b>	<b>1,100,595</b>	<b>189,741</b>	<b>255,259</b>	<b>41,504</b>	<b>50,711</b>	<b>323,277</b>	<b>501,974</b>	<b>87,435</b>	<b>131,602</b>
% w/\$0 Tax liability			22.14%	19.99%			19.35%	17.15%			0.90%	0.79%			1.89%	2.05%

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
<b>Tax Year 2015</b>																
S	1,935,896	1,935,896	495,565	495,565	1,738,856	1,738,856	445,709	445,709	97,705	97,705	21,541	21,541	99,335	99,335	28,315	28,315
MFJ	1,785,234	3,570,468	245,545	491,090	1,547,264	3,094,528	194,419	388,838	66,241	132,482	8,779	17,558	171,729	343,458	42,347	84,694
MFS	102,305	102,305	16,019	16,019	85,981	85,981	11,485	11,485	5,885	5,885	1,070	1,070	10,439	10,439	3,464	3,464
HoH	740,145	740,145	201,066	201,066	698,877	698,877	189,030	189,030	16,988	16,988	6,084	6,084	24,280	24,280	5,952	5,952
SS	2,518	2,518	760	760	2,327	2,327	692	692	68	68	26	26	123	123	42	42
<b>Total</b>	<b>4,566,098</b>	<b>6,351,332</b>	<b>958,955</b>	<b>1,204,500</b>	<b>4,073,305</b>	<b>5,620,569</b>	<b>841,335</b>	<b>1,035,754</b>	<b>186,887</b>	<b>253,128</b>	<b>37,500</b>	<b>46,279</b>	<b>305,906</b>	<b>477,635</b>	<b>80,120</b>	<b>122,467</b>
% w/S0 Tax liability			21.00%	18.96%			18.43%	16.31%			0.82%	0.73%			1.75%	1.93%
<b>Tax Year 2014</b>																
S	1,858,637	1,858,637	475,841	475,841	1,676,127	1,676,127	429,486	429,486	84,755	84,755	17,675	17,675	97,755	97,755	28,680	28,680
MFJ	1,759,801	3,519,602	239,068	478,136	1,533,226	3,066,452	189,976	379,952	58,563	117,126	7,164	14,328	168,012	336,024	41,928	83,856
MFS	105,182	105,182	18,738	18,738	82,319	82,319	10,893	10,893	5,081	5,081	996	996	17,782	17,782	6,849	6,849
HoH	727,943	727,943	206,140	206,140	688,891	688,891	194,511	194,511	15,428	15,428	5,528	5,528	23,624	23,624	6,101	6,101
SS	2,591	2,591	809	809	2,401	2,401	734	734	67	67	26	26	123	123	49	49
<b>Total</b>	<b>4,454,154</b>	<b>6,213,955</b>	<b>940,596</b>	<b>1,179,664</b>	<b>3,982,964</b>	<b>5,516,190</b>	<b>825,600</b>	<b>1,015,576</b>	<b>163,894</b>	<b>222,457</b>	<b>31,389</b>	<b>38,553</b>	<b>307,296</b>	<b>475,308</b>	<b>83,607</b>	<b>125,535</b>
% w/S0 Tax liability			21.12%	18.98%			18.54%	16.34%			0.70%	0.62%			1.88%	2.02%
<b>Tax Year 2013</b>																
S	1,793,399	1,793,399	419,742	419,742	1,620,928	1,620,928	380,859	380,859	80,220	80,220	14,826	14,826	92,251	92,251	24,057	24,057
MFJ	1,735,147	3,470,294	338,755	677,510	1,517,567	3,035,134	281,121	562,242	55,321	110,642	8,734	17,468	162,259	324,518	48,900	97,800
MFS	97,838	97,838	20,060	20,060	80,962	80,962	14,371	14,371	4,995	4,995	966	966	11,881	11,881	4,723	4,723
HoH	742,213	742,213	276,328	276,328	703,340	703,340	262,341	262,341	14,586	14,586	6,284	6,284	24,287	24,287	7,703	7,703
QW	2,559	2,559	912	912	2,378	2,378	829	829	57	57	25	25	124	124	58	58
<b>Total</b>	<b>4,371,156</b>	<b>6,106,303</b>	<b>1,055,797</b>	<b>1,394,552</b>	<b>3,925,175</b>	<b>5,442,742</b>	<b>939,521</b>	<b>1,220,642</b>	<b>155,179</b>	<b>210,500</b>	<b>30,835</b>	<b>39,569</b>	<b>290,802</b>	<b>453,061</b>	<b>85,441</b>	<b>134,341</b>
% w/S0 Tax liability			24.15%	22.84%			21.49%	19.99%			0.71%	0.65%			1.95%	2.20%
<b>Tax Year 2012</b>																
S	1,728,476	1,728,476	415,322	415,322	1,563,416	1,563,416	376,397	376,397	73,660	73,660	13,206	13,206	91,400	91,400	25,719	25,719
MFJ	1,717,169	3,434,338	339,826	679,652	1,511,415	3,022,830	286,046	572,092	51,072	102,144	8,196	16,392	154,682	309,364	45,584	91,168
MFS	101,501	101,501	26,284	26,284	78,383	78,383	14,204	14,204	4,569	4,569	861	861	18,549	18,549	11,219	11,219
HoH	745,885	745,885	284,190	284,190	708,627	708,627	270,982	270,982	13,535	13,535	5,719	5,719	23,723	23,723	7,489	7,489
QW	2,459	2,459	877	877	2,306	2,306	819	819	56	56	23	23	97	97	35	35
<b>Total</b>	<b>4,295,490</b>	<b>6,012,659</b>	<b>1,066,499</b>	<b>1,406,325</b>	<b>3,864,147</b>	<b>5,375,562</b>	<b>948,448</b>	<b>1,234,494</b>	<b>142,892</b>	<b>193,964</b>	<b>28,005</b>	<b>36,201</b>	<b>288,451</b>	<b>443,133</b>	<b>90,046</b>	<b>135,630</b>
% w/S0 Tax liability			24.83%	23.39%			22.08%	20.53%			0.65%	0.60%			2.10%	2.26%
<b>Tax Year 2011</b>																
S	1,672,820	1,672,820	379,732	379,732	1,522,269	1,522,269	349,330	349,330	67,420	67,420	10,678	10,678	83,131	83,131	19,724	19,724
MFJ	1,699,385	3,398,770	300,100	600,200	1,508,384	3,016,768	258,091	516,182	48,622	97,244	7,165	14,330	142,379	284,758	34,844	69,688
MFS	94,889	94,889	17,831	17,831	75,834	75,834	11,442	11,442	4,443	4,443	760	760	14,612	14,612	5,629	5,629
HoH	753,806	753,806	291,692	291,692	717,625	717,625	279,074	279,074	12,910	12,910	5,296	5,296	23,271	23,271	7,322	7,322
QW	2,422	2,422	884	884	2,266	2,266	824	824	57	57	22	22	99	99	38	38
<b>Total</b>	<b>4,223,322</b>	<b>5,922,707</b>	<b>990,239</b>	<b>1,290,339</b>	<b>3,826,378</b>	<b>5,334,762</b>	<b>898,761</b>	<b>1,156,852</b>	<b>133,452</b>	<b>182,074</b>	<b>23,921</b>	<b>31,086</b>	<b>263,492</b>	<b>405,871</b>	<b>67,557</b>	<b>102,401</b>
% w/S0 Tax liability			23.45%	21.79%			21.28%	19.53%			0.57%	0.52%			1.60%	1.73%

EXHIBIT 00. -Continued

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:				Count:				Count:				Count:			
	Total filed:		w/S0 Tax liability:		Total filed:		w/S0 Tax liability:		Total filed:		w/S0 Tax liability:		Total filed:		w/S0 Tax liability:	
	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers
<b>Tax Year 2010</b>																
S	1,621,435	1,621,435	360,949	360,949	1,480,999	1,480,999	333,007	333,007	63,463	63,463	9,995	9,995	76,973	76,973	17,947	17,947
MFJ	1,703,093	3,406,186	299,667	599,334	1,519,475	3,038,950	259,559	519,118	46,590	93,180	7,031	14,062	137,028	274,056	33,077	66,154
MFS	93,584	93,584	17,921	17,921	75,047	75,047	11,833	11,833	4,050	4,050	737	737	14,487	14,487	5,351	5,351
HoH	750,819	750,819	286,903	286,903	715,499	715,499	274,280	274,280	12,514	12,514	5,289	5,289	22,806	22,806	7,334	7,334
QW	2,572	2,572	932	932	2,395	2,395	863	863	76	76	32	32	101	101	37	37
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%
<b>Tax Year 2009</b>																
S	1,581,543	1,581,543	362,761	362,761	1,452,098	1,452,098	335,086	335,086	57,987	57,987	10,419	10,419	71,458	71,458	17,256	17,256
MFJ	1,692,718	3,385,436	311,889	623,778	1,521,031	3,042,062	272,537	545,074	42,181	84,362	7,212	14,424	129,506	259,012	32,140	64,280
MFS	93,230	93,230	18,132	18,132	75,275	75,275	12,197	12,197	4,079	4,079	881	881	13,876	13,876	5,054	5,054
HoH	734,221	734,221	284,927	284,927	701,354	701,354	272,957	272,957	11,380	11,380	4,986	4,986	21,487	21,487	6,984	6,984
QW	2,707	2,707	986	986	2,563	2,563	921	921	59	59	31	31	85	85	34	34
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%
<b>Tax Year 2008</b>																
S	1,648,195	1,648,195	354,148	354,148	1,505,198	1,505,198	328,423	328,423	68,407	68,407	9,788	9,788	74,590	74,590	15,937	15,937
MFJ	1,691,965	3,383,930	272,299	544,598	1,514,855	3,029,710	238,029	476,058	50,178	100,356	6,853	13,706	126,932	253,864	27,417	54,834
MFS	97,145	97,145	16,513	16,513	78,457	78,457	11,960	11,960	4,862	4,862	818	818	13,826	13,826	3,735	3,735
HoH	732,562	732,562	248,546	248,546	696,580	696,580	236,766	236,766	13,856	13,856	5,402	5,402	22,126	22,126	6,378	6,378
QW	2,664	2,664	914	914	2,511	2,511	861	861	72	72	25	25	81	81	28	28
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%
<b>Tax Year 2007</b>																
S	1,670,927	1,670,927	333,698	333,698	1,520,746	1,520,746	309,174	309,174	74,287	74,287	9,722	9,722	75,894	75,894	14,802	14,802
MFJ	1,698,709	3,397,418	249,472	498,944	1,515,638	3,031,276	218,103	436,206	58,164	116,328	7,401	14,802	124,907	249,814	23,968	47,936
MFS	97,229	97,229	15,786	15,786	77,825	77,825	11,821	11,821	5,250	5,250	873	873	14,154	14,154	3,092	3,092
HoH	738,323	738,323	215,161	215,161	699,740	699,740	204,385	204,385	15,608	15,608	5,029	5,029	22,975	22,975	5,747	5,747
QW	2,550	2,550	779	779	2,381	2,381	722	722	65	65	24	24	104	104	33	33
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%
<b>Tax Year 2006</b>																
S	1,522,430	1,522,430	289,815	289,815	1,381,971	1,381,971	267,710	267,710	69,386	69,386	8,708	8,708	71,073	71,073	13,397	13,397
MFJ	1,626,739	3,253,478	229,748	459,496	1,455,826	2,911,652	202,054	404,108	59,670	119,340	7,348	14,696	111,243	222,486	20,346	40,692
MFS	96,828	96,828	14,960	14,960	74,575	74,575	10,898	10,898	5,122	5,122	853	853	17,131	17,131	3,209	3,209
HoH	708,669	708,669	210,789	210,789	672,378	672,378	200,324	200,324	14,602	14,602	4,971	4,971	21,689	21,689	5,494	5,494
QW	2,354	2,354	749	749	2,198	2,198	703	703	59	59	22	22	97	97	24	24
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%

Source: annual individual income tax extracts for tax years 2006-2020

Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 and related forms for tax years 2006-2020 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 2006 - 2020]

Tax Year	North Carolina Population	YoY % Δ	All Returns Filed					Resident Returns					Part-Year Resident Returns					Nonresident Returns				
			Total filed:		\$0 Tax liability:		% of Total	Total filed:		\$0 Tax liability:		% of Total	Total filed:		\$0 Tax liability:		% of Total	Total filed:		\$0 Tax liability:		% of Total
			Returns	YoY % Δ	Returns	YoY % Δ		Returns	YoY % Δ	Returns	YoY % Δ		Returns	YoY % Δ	Returns	YoY % Δ		Returns	YoY % Δ	Returns	YoY % Δ	
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	9,571,007	1.4%	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	9,644,670	0.8%	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	9,723,576	0.8%	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	9,804,787	0.8%	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	9,881,906	0.8%	4,454,154	1.9%	940,596	-10.9%	21.0%	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	9,968,747	0.9%	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	10,080,436	1.1%	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	10,181,491	1.0%	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	10,284,335	1.0%	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	10,381,670	0.9%	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%
2020	10,456,593	0.7%	5,099,600	3.1%	1,206,672	6.4%	23.7%	4,545,970	3.9%	1,061,377	7.5%	23.3%	191,259	-5.3%	45,353	-1.6%	23.7%	362,371	-2.5%	99,942	-0.4%	27.6%

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

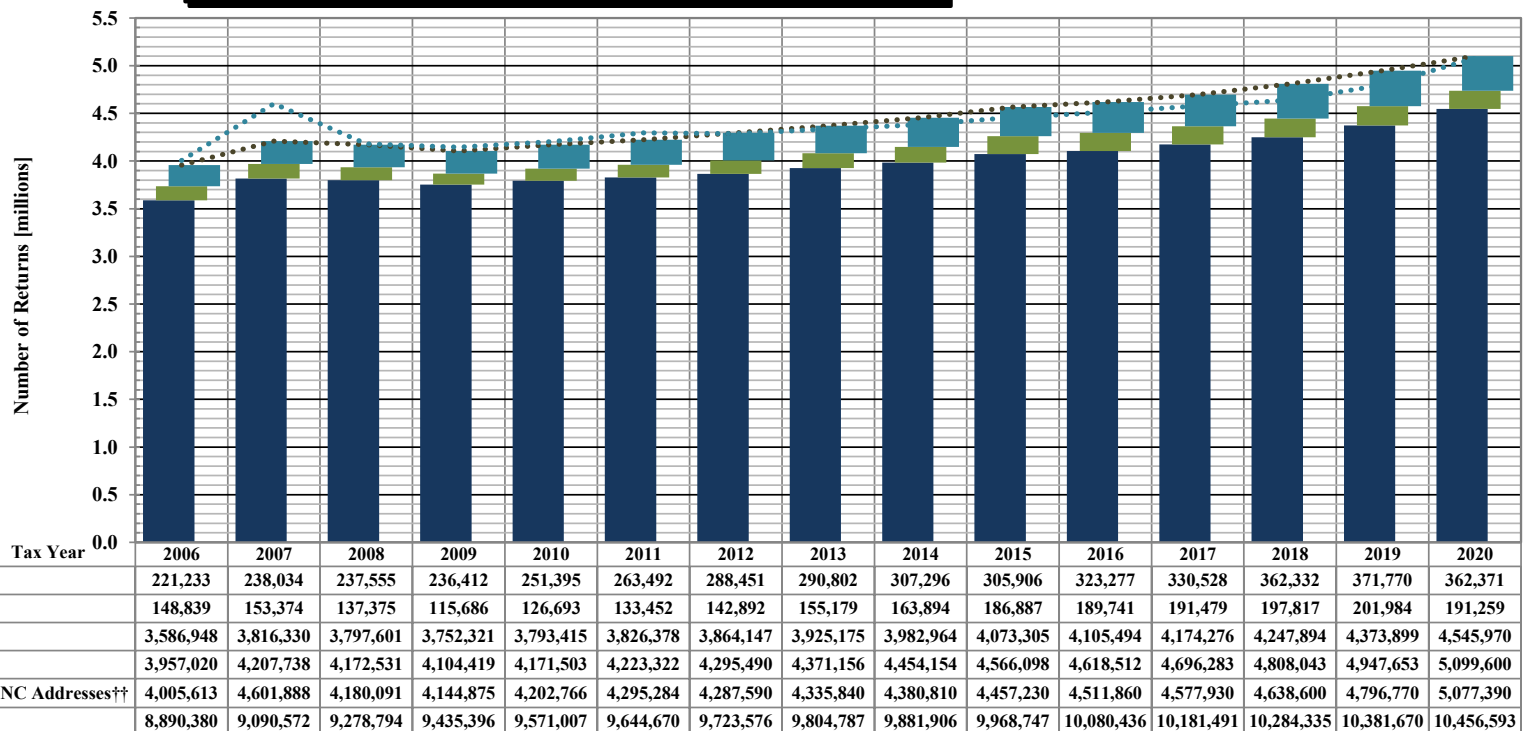
Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year with North Carolina reportable income

\$0 tax liability=returns with tax due (after application of tax credits)<\$ .01 (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 2006-2020 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.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2020 and Population Projections, Vintage 2021.

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



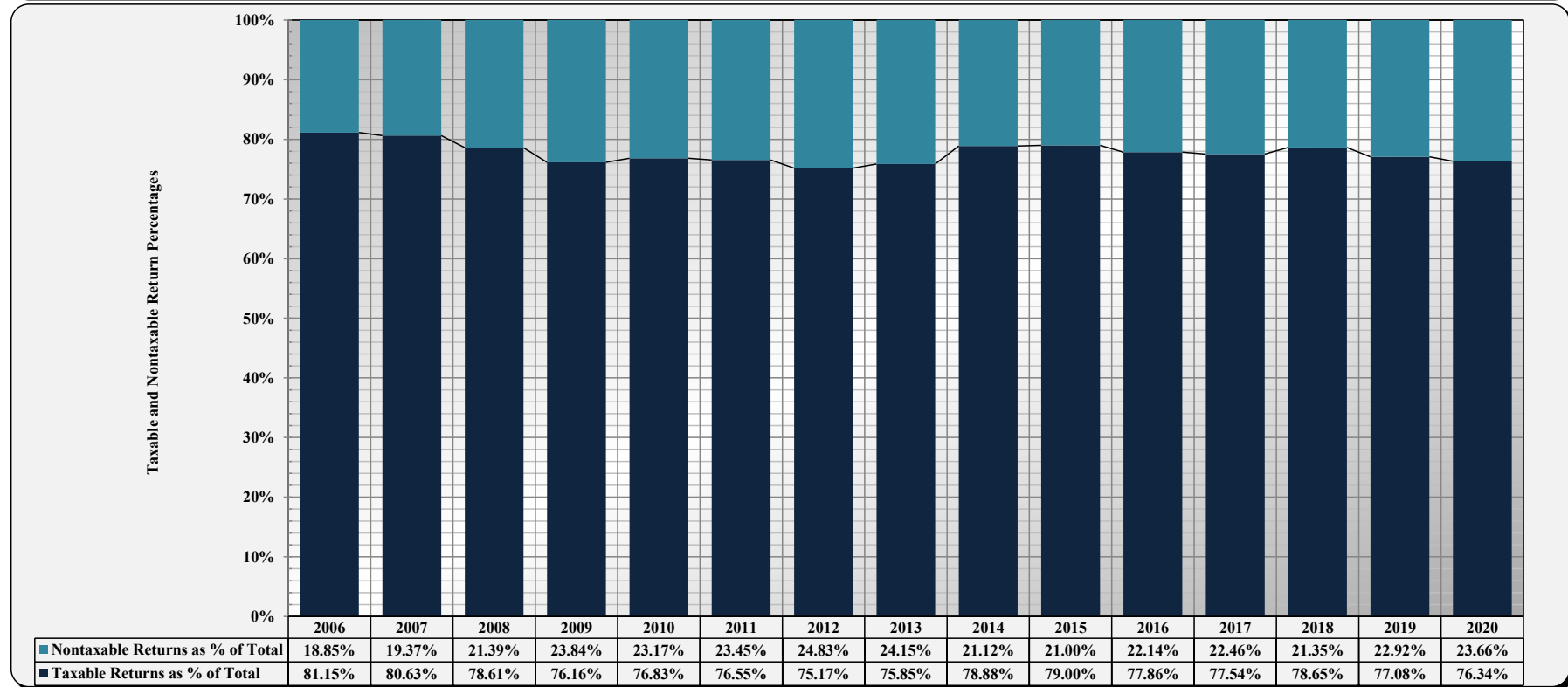
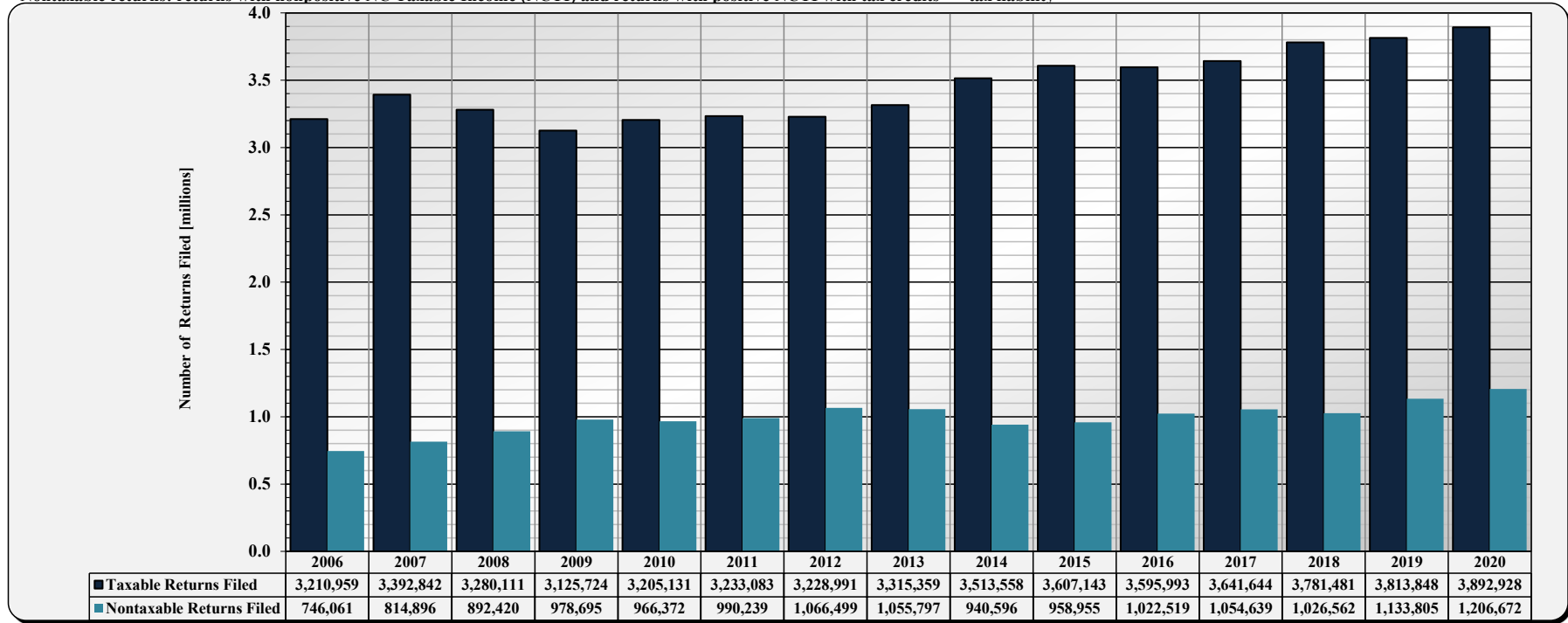
††Source: IRS Statistics of Income Division. Individual Master File System for various tax years.

1040 returns filed count for tax year 2007 includes returns for which taxpayers filed solely to receive the stimulus payment.

**Figure 01.2 Historical: Number of D-400 Returns Filed By Tax Year [Taxable and Nontaxable†]**  
 [All Returns: Tax Years 2006-2020]

†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

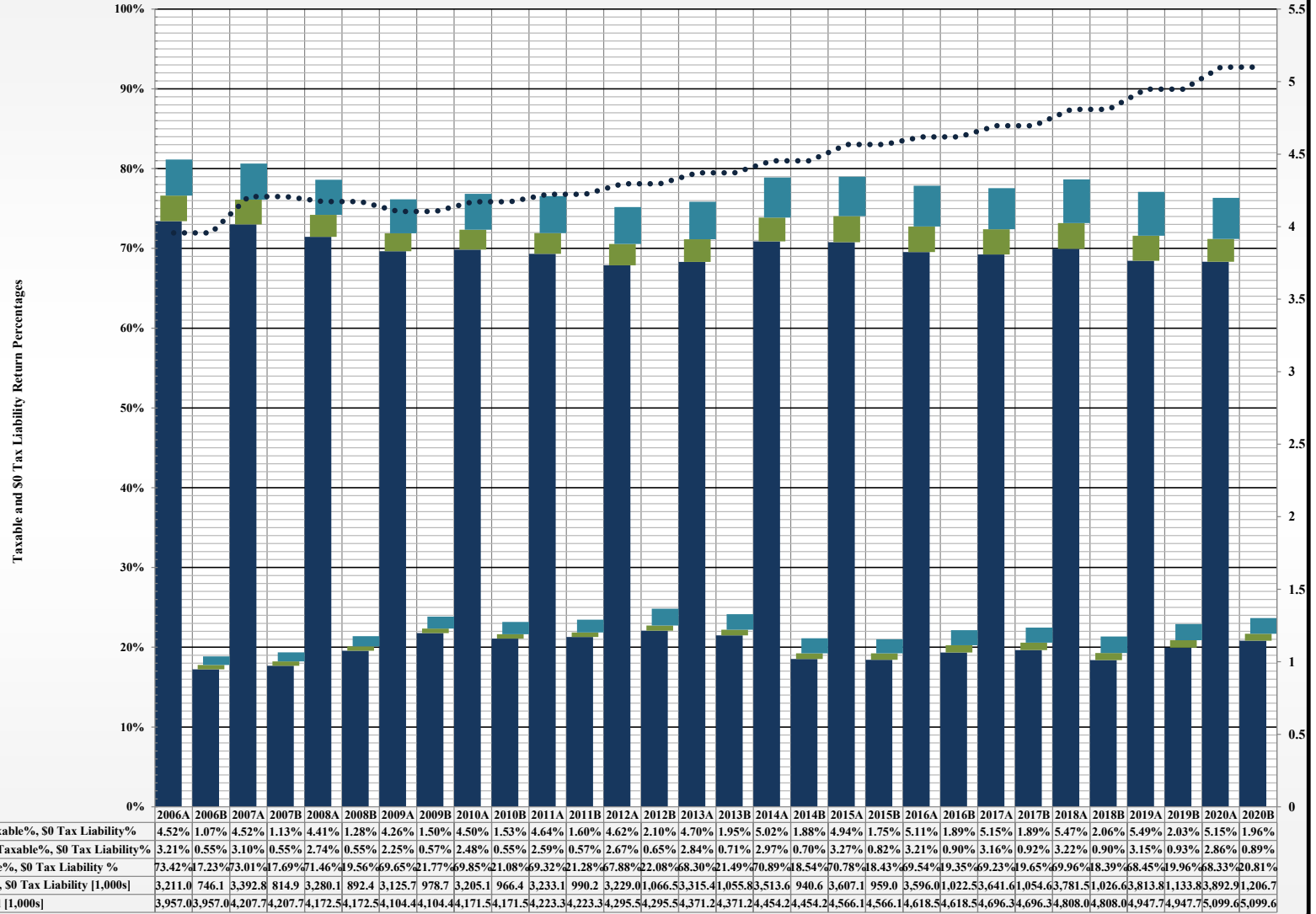




**Figure 01.3 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2006-2020**

Tax Year A Series=Taxable Returns According to Residency Status as a % of Total Returns Filed  
 Tax Year B Series=\$0 Tax Liability Returns According to Residency Status as a % of Total Returns Filed

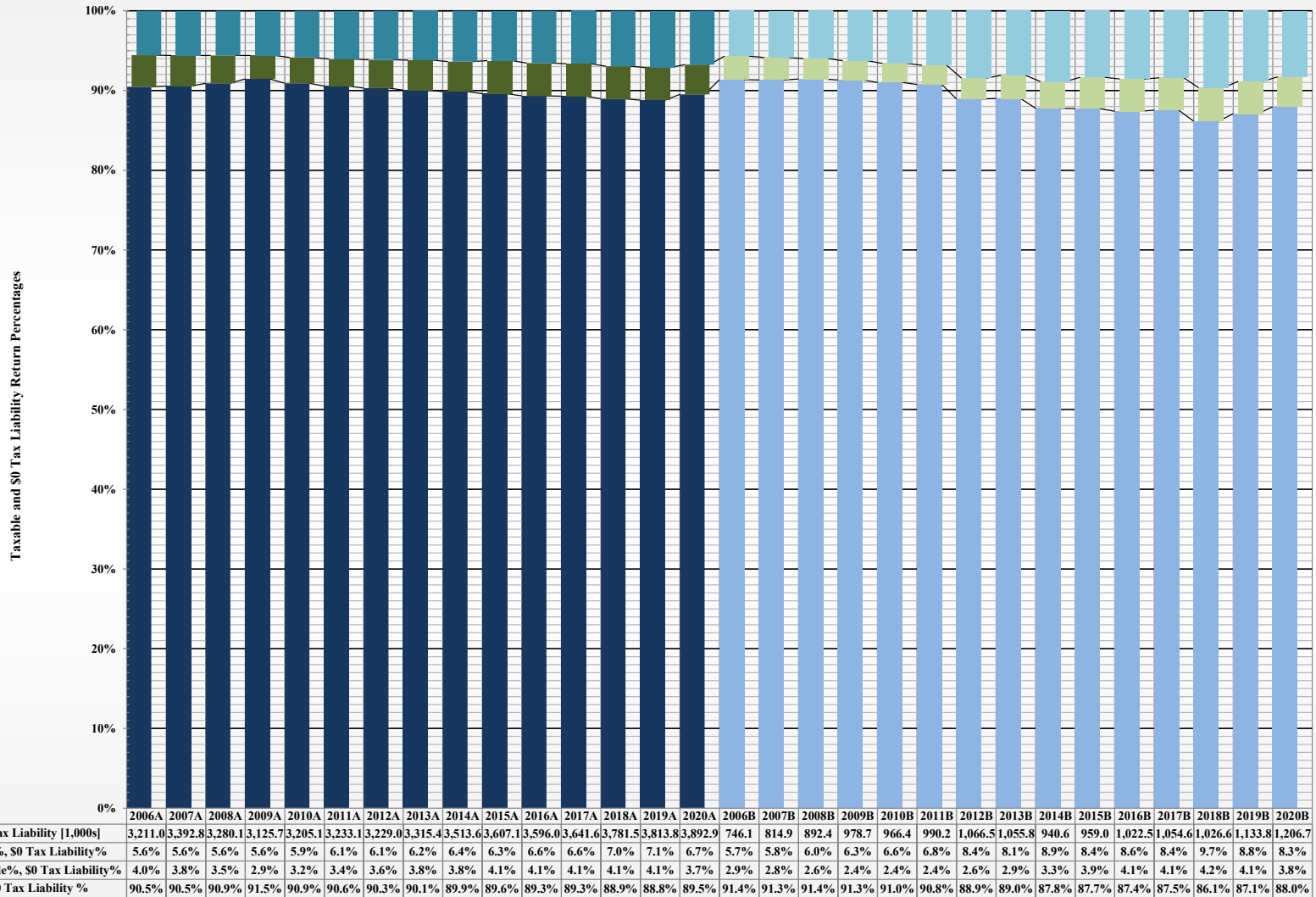
[millions]



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 2006, returns filed by nonresident taxpayers with tax liability accounted for 4.52% of total returns filed and returns filed by nonresident taxpayers with \$0 tax liability accounted for 1.07% of total returns filed.

**Figure 01.4 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2006-2020**

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 2006, returns filed by resident taxpayers with tax liability accounted for 90.5% of taxable returns filed and returns filed by resident taxpayers with \$0 tax liability accounted for 91.4% of nontaxable returns filed.

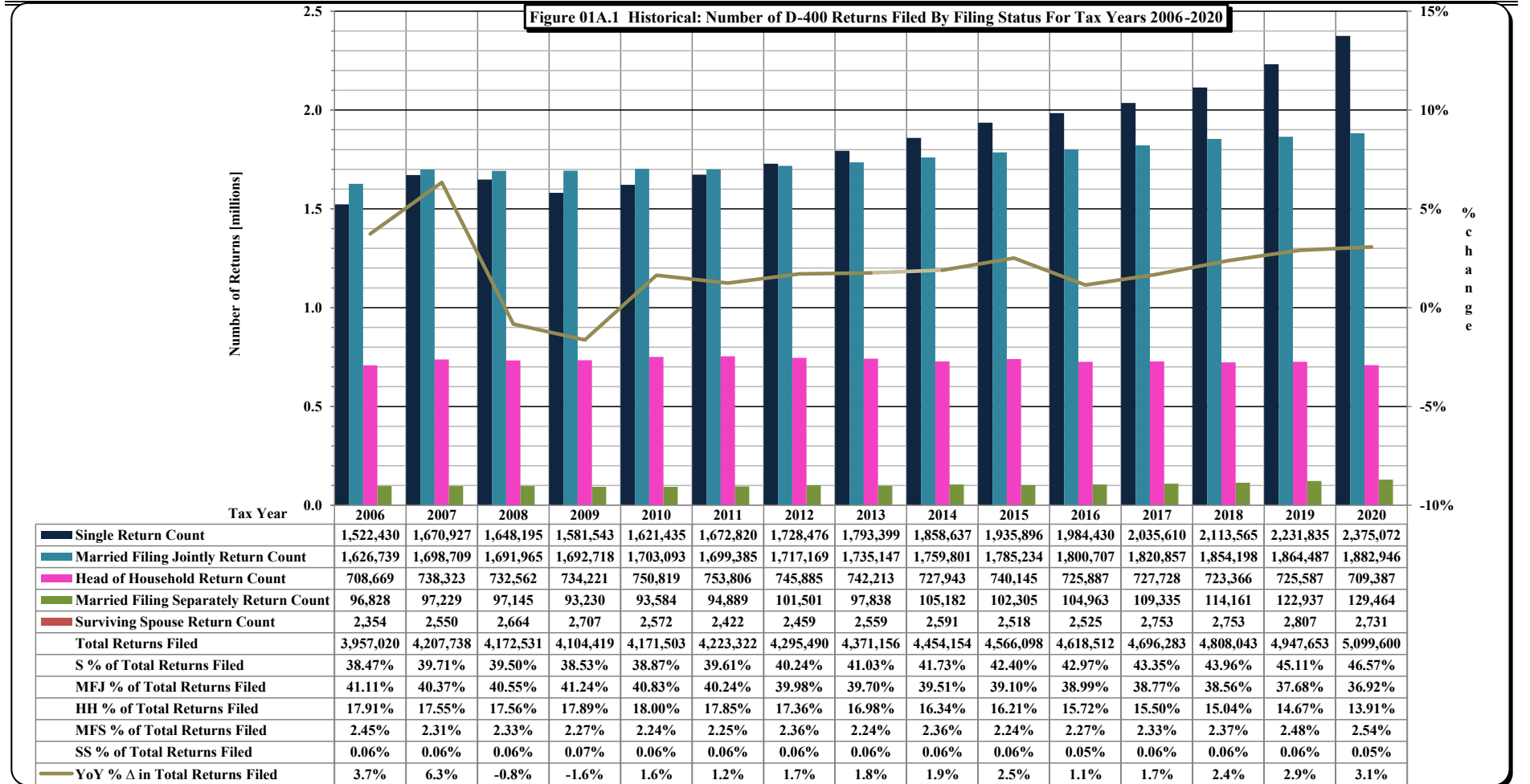
**EXHIBIT 01A. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY FILING STATUS**  
**[ALL RETURNS: TAX YEARS 2006 - 2020]**

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:		Count:					
			Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:		
Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ	Returns	YoY % Δ			
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	7,287,336	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	7,366,947	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	7,449,904	1.1%	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	7,533,174	1.1%	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	7,611,367	1.0%	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	7,695,975	1.1%	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	7,803,402	1.4%	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	7,906,210	1.3%	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	8,012,079	1.3%	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	8,115,891	1.3%	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%
2020	8,196,866	1.0%	5,099,600	3.1%	1,206,672	6.4%	2,375,072	6.4%	692,232	9.6%	1,882,946	1.0%	298,252	8.3%	129,464	5.3%	21,743	11.5%	709,387	-2.2%	193,505	-6.3%	2,731	-2.7%	940	1.0%

\$0 tax liability=returns with tax due (after application of tax credits)<\$ .01 (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 2006-2020 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.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2020 and Population Projections, Vintage 2021.



**EXHIBIT 02. HISTORICAL: NUMBER OF D-400 TAXPAYERS [FILERS] BY FILING STATUS**  
**[ALL RETURNS: TAX YEARS 2006 - 2020]**

Tax Year	North Carolina Population [18 above]	YoY % Δ	All Taxpayers [Filers]				Single Taxpayers [Filers]				Married Filing Jointly Taxpayers [Filers]*				Married Filing Separately Taxpayers [Filers]				Head of Household Taxpayers [Filers]				Surviving Spouse Taxpayers [Filers]			
			Count:		Count:		Count:		Count:		Count:		Count:		Count:		Count:		Count:							
			Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:	Total filed:	\$0 Tax liability:						
			Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ	Filers	YoY % Δ		
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	7,287,336	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	7,366,947	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	7,449,904	1.1%	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	7,533,174	1.1%	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	7,611,367	1.0%	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	7,695,975	1.1%	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	7,803,402	1.4%	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	7,906,210	1.3%	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	8,012,079	1.3%	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	8,115,891	1.3%	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%
2020	8,196,866	1.0%	6,982,546	2.5%	1,504,924	6.8%	2,375,072	6.4%	692,232	9.6%	3,765,892	1.0%	596,504	8.3%	129,464	5.3%	21,743	11.5%	709,387	-2.2%	193,505	-6.3%	2,731	-2.7%	940	1.0%

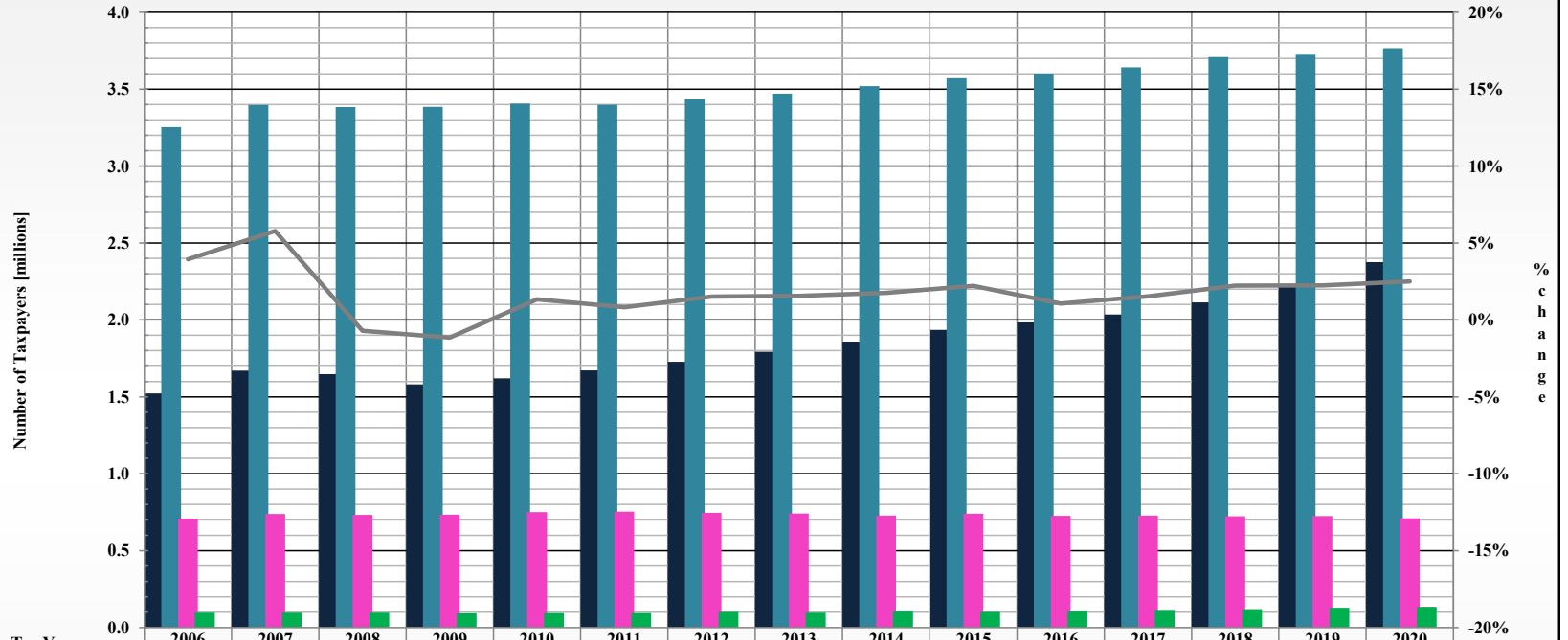
\*Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2; such returns represent the combined income of two taxpayers [filers] allowed to file together on a single form.

\$0 tax liability=returns with tax due (after application of tax credits)<\$ .01 (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 2006-2020 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.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2020 and Population Projections, Vintage 2021.

**Figure 02.1 Historical: Number of D-400 Taxpayers [Filers] By Filing Status For Tax Years 2006-2020**



Single Taxpayers	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	2,375,072
Married Filing Jointly Taxpayers	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	3,765,892
Head of Household Taxpayers	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	709,387
Married Filing Separately Taxpayers	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	129,464
Surviving Spouse Taxpayers	2,354	2,550	2,664	2,707	2,572	2,422	2,459	2,559	2,591	2,518	2,525	2,753	2,753	2,807	2,731
All Taxpayers [Filers]	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	6,982,546
NC Population [18 and older]	6,747,453	6,903,931	7,048,063	7,170,816	7,287,336	7,366,947	7,449,904	7,533,174	7,611,367	7,695,975	7,803,402	7,906,210	8,012,079	8,115,891	8,196,866
NC Population	8,890,380	9,090,572	9,278,794	9,435,396	9,571,007	9,644,670	9,723,576	9,804,787	9,881,906	9,968,747	10,080,436	10,181,491	10,284,335	10,381,670	10,456,593
YoY % Δ in Total Taxpayers [Filers]	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%	2.2%	2.5%

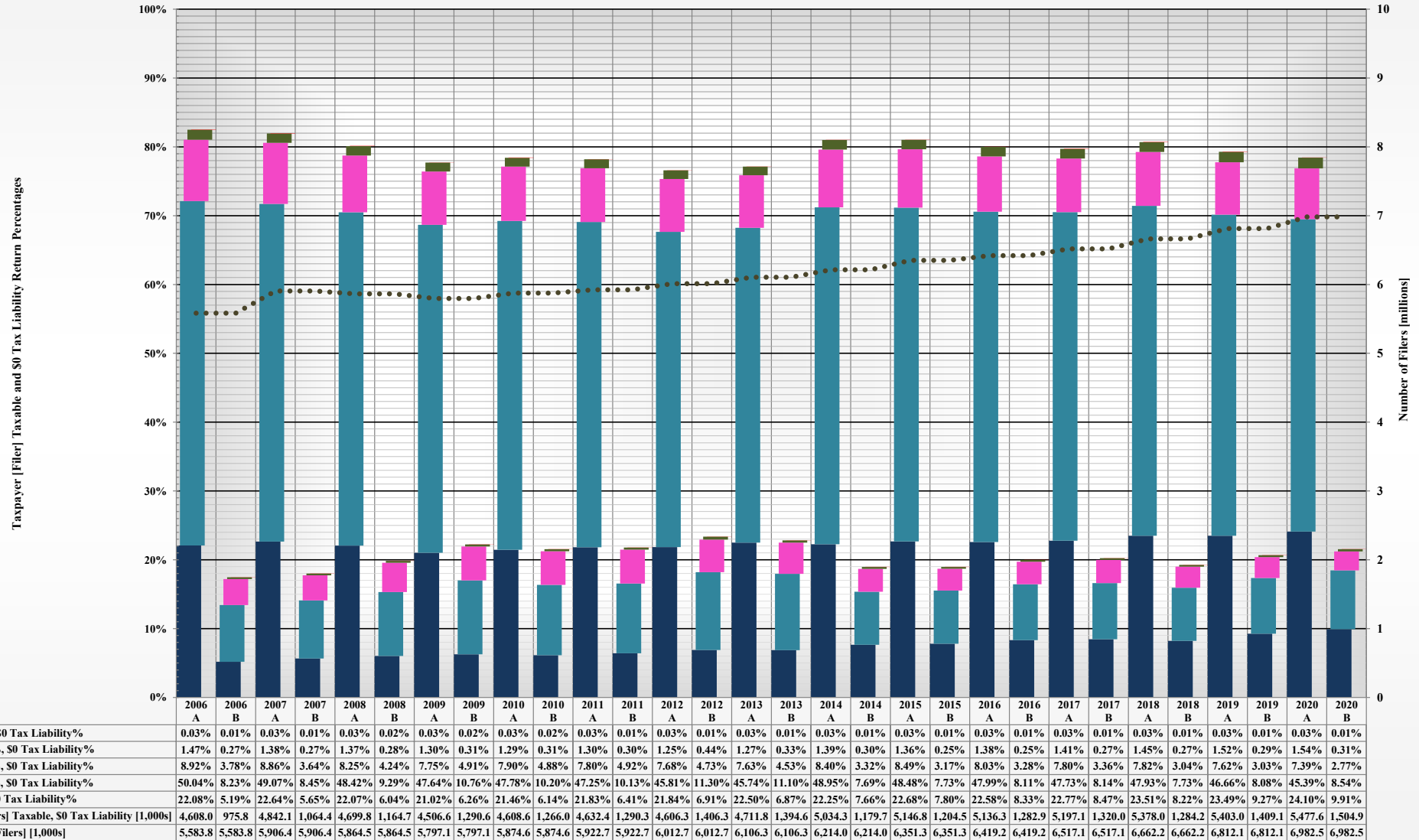
**Figure 02.2 Historical: D-400 Taxpayers [Filers] Taxable and \$0 Tax Liability Return Percentages By Filing Status For Tax Years 2006-2020**

Tax Year A Series=Taxpayer [Filer] Taxable Returns According to Filing Status as a % of Total Filers  
 Tax Year B Series=Taxpayer [Filer] \$0 Tax Liability Returns According to Filing Status as a % of Total Filers

Filing Status:

S=Single; MFJ=Married Filing Jointly; MFS=Married Filing Separately; HoH=Head of Household; SS=Surviving Spouse

MFJ filers=number of MFJ designated returns multiplied by 2



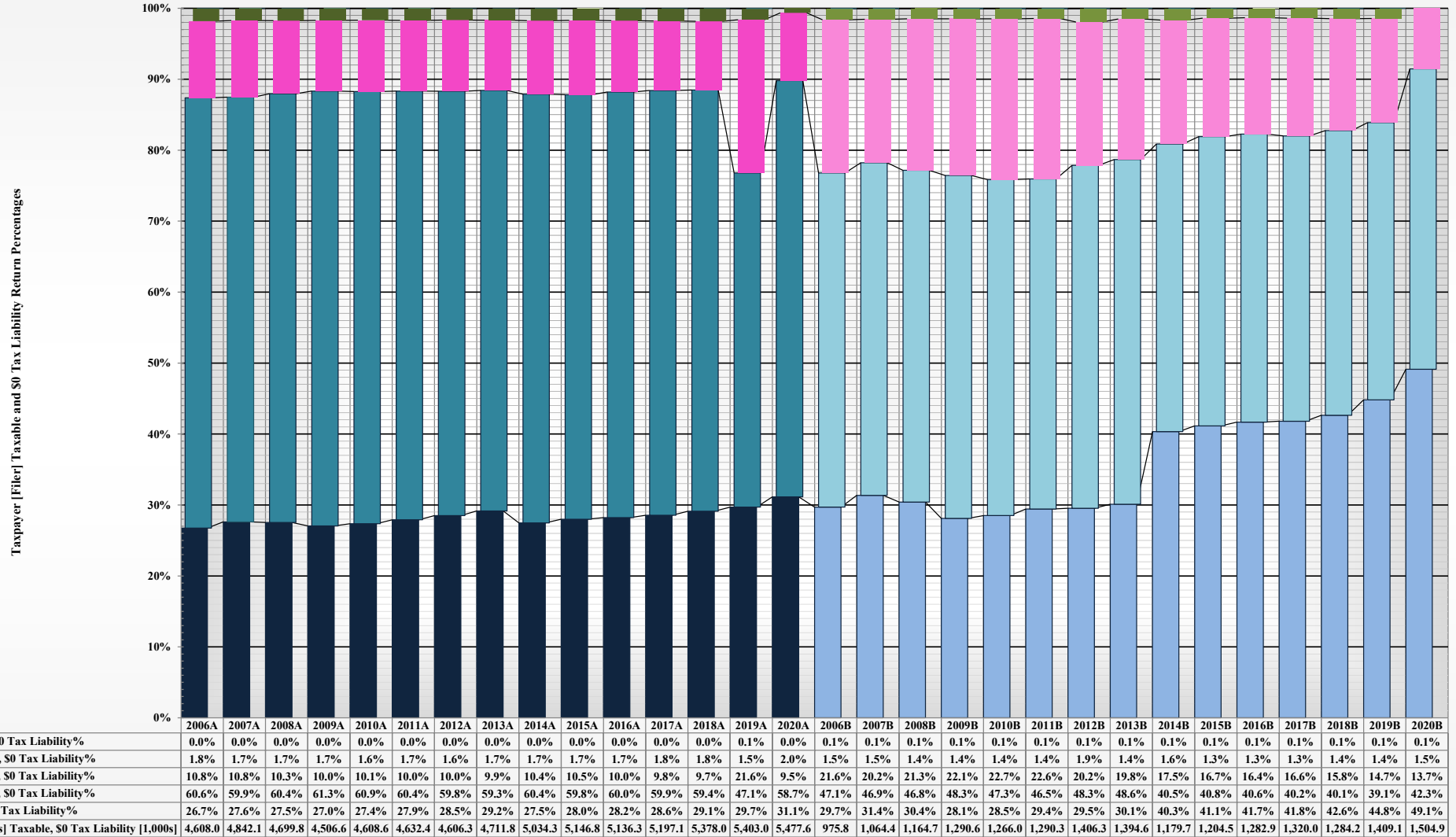
All Taxpayers [Filers]=Total taxpayers filing the D-400 form for a tax year [taxable and nontaxable status]. Percentages are based on total taxpayers filing for a given tax year: e.g., for tax year 2006, single filing status filers with tax liability accounted for 22.08% of all filers and single filing status filers with \$0 tax liability accounted for 5.19% 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 2006-2020**

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



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 2006, single filing status filers with tax liability accounted for 26.7% of all taxable filers and single filing status filers with \$0 tax liability accounted for 29.7% of all nontaxable filers at time of filing.

EXHIBIT 03. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY RESIDENCY STATUS

[ALL RETURNS: TAX YEARS 2006 - 2020]

Tax Year	North Carolina Population	YoY % Δ	NC Personal Income† [\$ millions]	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
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	9,571,007	1.4%	343,348.3	35,872	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	9,644,670	0.8%	355,826.6	36,902	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	9,723,576	0.8%	380,160.6	39,103	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	9,804,787	0.8%	376,392.4	38,394	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	9,881,906	0.8%	398,099.5	40,293	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	9,968,747	0.9%	419,334.3	42,076	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	10,080,436	1.1%	432,626.2	42,936	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	10,181,491	1.0%	453,729.2	44,591	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	10,284,335	1.0%	476,308.7	46,352	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	10,381,670	0.9%	505,470.2	48,741	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%
2020	10,456,593	0.7%	542,726.5	51,900	116,935	8.8%	596,323.1	12.1%	69,521	2.1%	316,039.7	6.1%	79,784	-0.3%	15,259.3	-5.6%	731,361	24.8%	265,024.1	21.7%

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

†Bureau of Economic Analysis, Table SAINC1, Regional Data, September 30, 2022 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

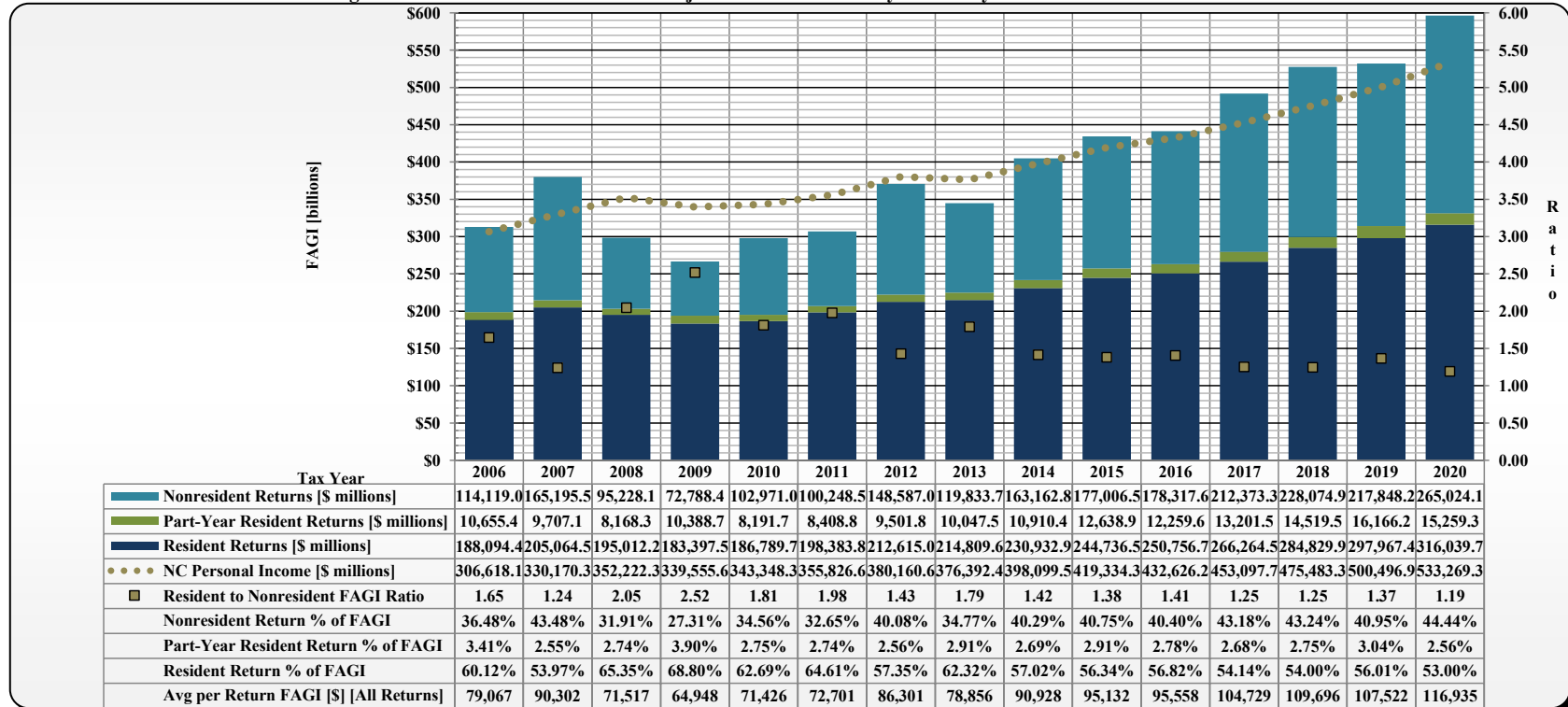
Federal Net Taxable Income [FNTI] as the starting point]. FAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error: for D-400 forms filed with an omitted FAGI value, the data reflect a computed 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 2006-2020 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.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2020 and Population Projections, Vintage 2021.

Figure 03.1 Historical: Total Federal Adjusted Gross Income By Residency Status For Tax Years 2006-2020



**EXHIBIT 04. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY FILING STATUS  
[ALL RETURNS: TAX YEARS 2006 - 2020]**

Tax Year	North Carolina Population	YoY % Δ	NC Personal Income† [S millions]	NC Per Capita Personal Income† [S]	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 [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ	Average per return [S]	YoY % Δ	Total [S millions]	YoY % Δ
					FEDERAL ADJUSTED GROSS INCOME††																							
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	9,571,007	1.4%	343,348.3	35,872	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	9,644,670	0.8%	355,826.6	36,902	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	9,723,576	0.8%	380,160.6	39,103	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	9,804,787	0.8%	376,392.4	38,394	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	9,881,906	0.8%	398,099.5	40,293	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	9,968,747	0.9%	419,334.3	42,076	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	10,080,436	1.1%	432,626.2	42,936	95,558	0.4%	441,333.9	1.6%	43,174	1.9%	85,675.7	4.4%	174,338	0.1%	313,930.8	1.0%	146,210	-2.2%	15,346.6	0.3%	35,664	1.7%	25,888.1	-0.3%	195,114	194.0%	492.7	194.8%
2017	10,181,491	1.0%	453,729.2	44,591	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	10,284,335	1.0%	476,308.7	46,352	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	10,381,670	0.9%	505,470.2	48,741	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%
2020	10,456,593	0.7%	542,726.5	51,900	116,935	8.8%	596,323.1	12.1%	54,055	5.3%	128,383.8	12.0%	218,786	10.9%	411,961.6	12.0%	187,180	28.9%	24,233.1	35.8%	44,181	2.5%	31,341.5	0.2%	147,606	22.6%	403.1	19.3%

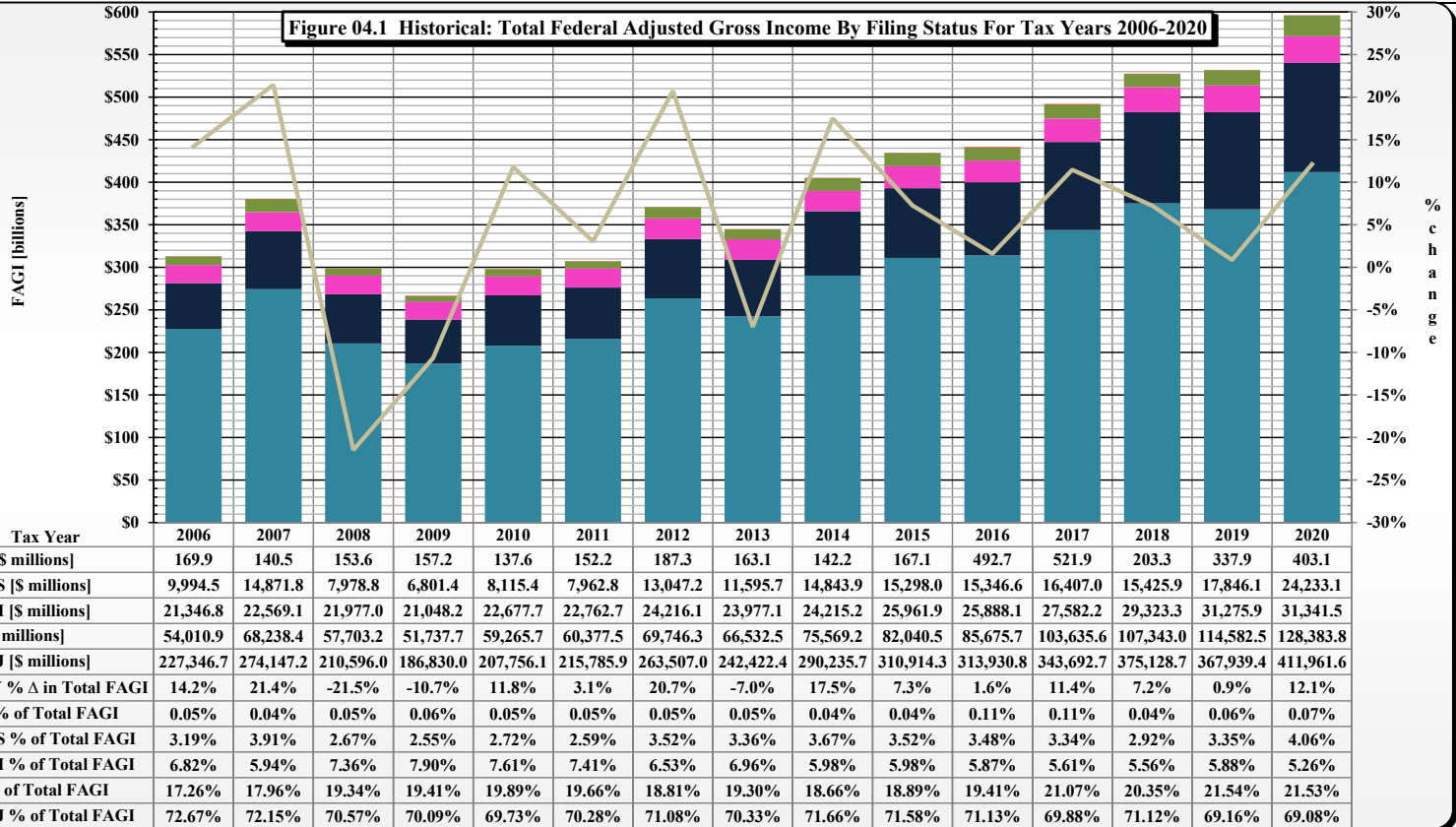
†Bureau of Economic Analysis, Table SAINCI, Regional Data, September 30, 2022 update.

††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 2006-2020 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.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2020 and Population Projections, Vintage 2021.





**EXHIBIT 05. HISTORICAL: NC TAXABLE INCOME [NCTI] BY RESIDENCY STATUS  
[ALL RETURNS: TAX YEARS 2006 - 2020]**

Tax Year	North Carolina Population	YoY % Δ	NC Personal Income† [S millions]	NC Per Capita Personal 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
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	9,571,007	1.4%	343,348.3	35,872	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	9,644,670	0.8%	355,826.6	36,902	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	9,723,576	0.8%	380,160.6	39,103	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	9,804,787	0.8%	376,392.4	38,394	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	9,881,906	0.8%	398,099.5	40,293	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	9,968,747	0.9%	419,334.3	42,076	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	10,080,436	1.1%	432,626.2	42,936	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	10,181,491	1.0%	453,729.2	44,591	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	10,284,335	1.0%	476,308.7	46,352	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	10,381,670	0.9%	505,470.2	48,741	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%
2020	10,456,593	0.7%	542,726.5	51,900	66,799	6.9%	261,171.7	9.1%	68,756	5.8%	240,619.0	8.8%	38,067	0.9%	5,600.0	-5.4%	56,831	24.1%	14,952.6	20.0%

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

†Bureau of Economic Analysis, Table SAINC1, Regional Data, September 30, 2022 update.

††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.

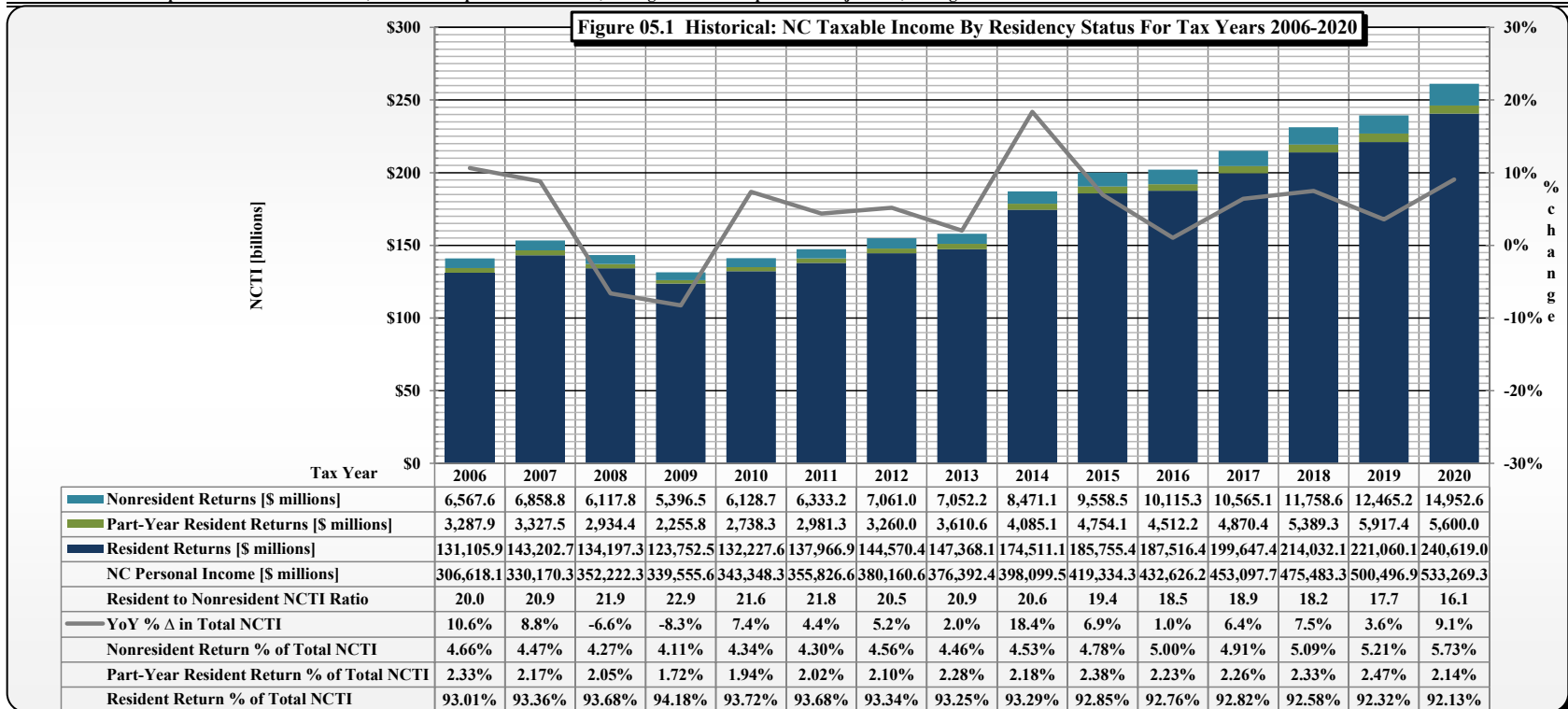
The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from 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 2006-2020 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.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2020 and Population Projections, Vintage 2021.

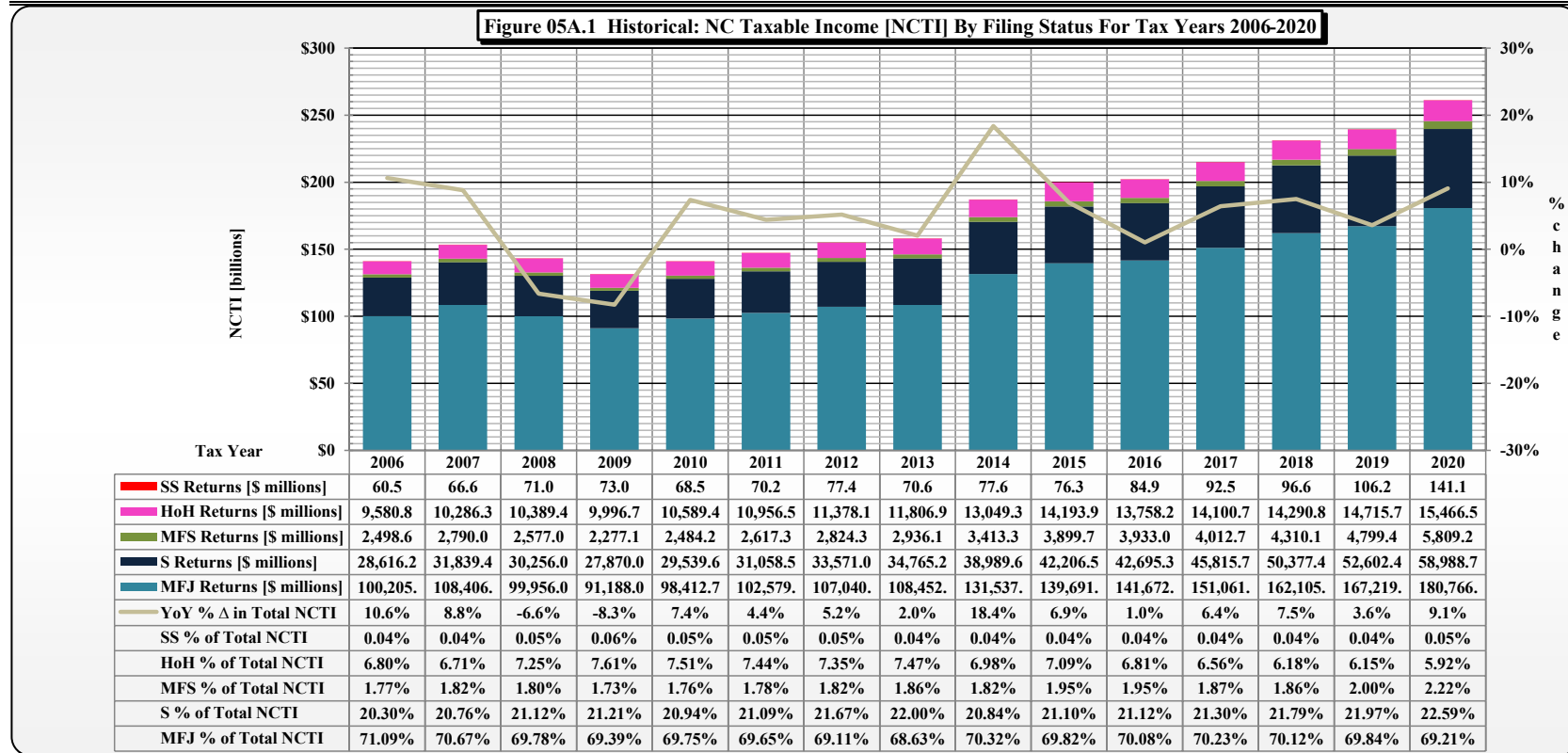


**EXHIBIT 05A. HISTORICAL: NC TAXABLE INCOME [NCTI] BY FILING STATUS  
[ALL RETURNS: TAX YEARS 2006 - 2020]**

Tax Year	Returns Filed by Filing Status:																							
	All Returns Filed				Single [S]				Married Filing Jointly [MFJ]				Married Filing Separately [MFS]				Head of Household [HoH]				Surviving Spouse [SS]			
	NC TAXABLE INCOME [NC Taxable Income for Returns with NC Taxable Income =>\$1]†																							
	Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %	Average per return	YoY %	Total	YoY %
[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$ millions]	Δ	
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%
2020	66,799	6.9%	261,171.7	9.1%	34,869	6.6%	58,988.7	12.1%	113,722	8.4%	180,766.2	8.1%	53,544	16.2%	5,809.2	21.0%	29,843	5.8%	15,466.5	5.1%	78,417	39.4%	141.1	32.8%

†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 2006-2020 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 2006 - 2020]**

Tax Year	North Carolina Population	YoY % Δ	NC Personal Income† [S millions]	NC Per Capita Personal Income† [S]	All Returns Filed				Resident Returns				Part-Year Resident Returns				Nonresident Returns											
					Avg. per return <sup>1</sup>		YoY % Δ		Avg. per return <sup>1</sup>		YoY % Δ		Avg. per return <sup>1</sup>		YoY % Δ		Avg. per return <sup>1</sup>		YoY % Δ									
					[S]	% Δ	[S]	% Δ	[S]	% Δ	[S]	% Δ	[S]	% Δ	[S]	% Δ	[S]	% Δ	[S]	% Δ								
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	9,571,007	1.4%	343,348.3	35,872	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	9,644,670	0.8%	355,826.6	36,902	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	9,723,576	0.8%	380,160.6	39,103	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	9,804,787	0.8%	376,392.4	38,394	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	9,881,906	0.8%	398,099.5	40,293	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	9,968,747	0.9%	419,334.3	42,076	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	10,080,436	1.1%	432,626.2	42,936	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	10,181,491	1.0%	453,729.2	44,591	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	10,284,335	1.0%	476,308.7	46,352	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	10,381,670	0.9%	505,470.2	48,741	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%
2020	10,456,593	0.7%	542,726.5	51,900	2,583	5.8%	3,384	6.9%	13,172.2	9.1%	2,663	4.7%	3,474	5.8%	12,107.0	8.8%	1,482	-0.7%	1,942	0.5%	283.4	-5.9%	2,158	22.9%	2,970	23.9%	781.9	19.8%

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

†Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 30, 2022 update.

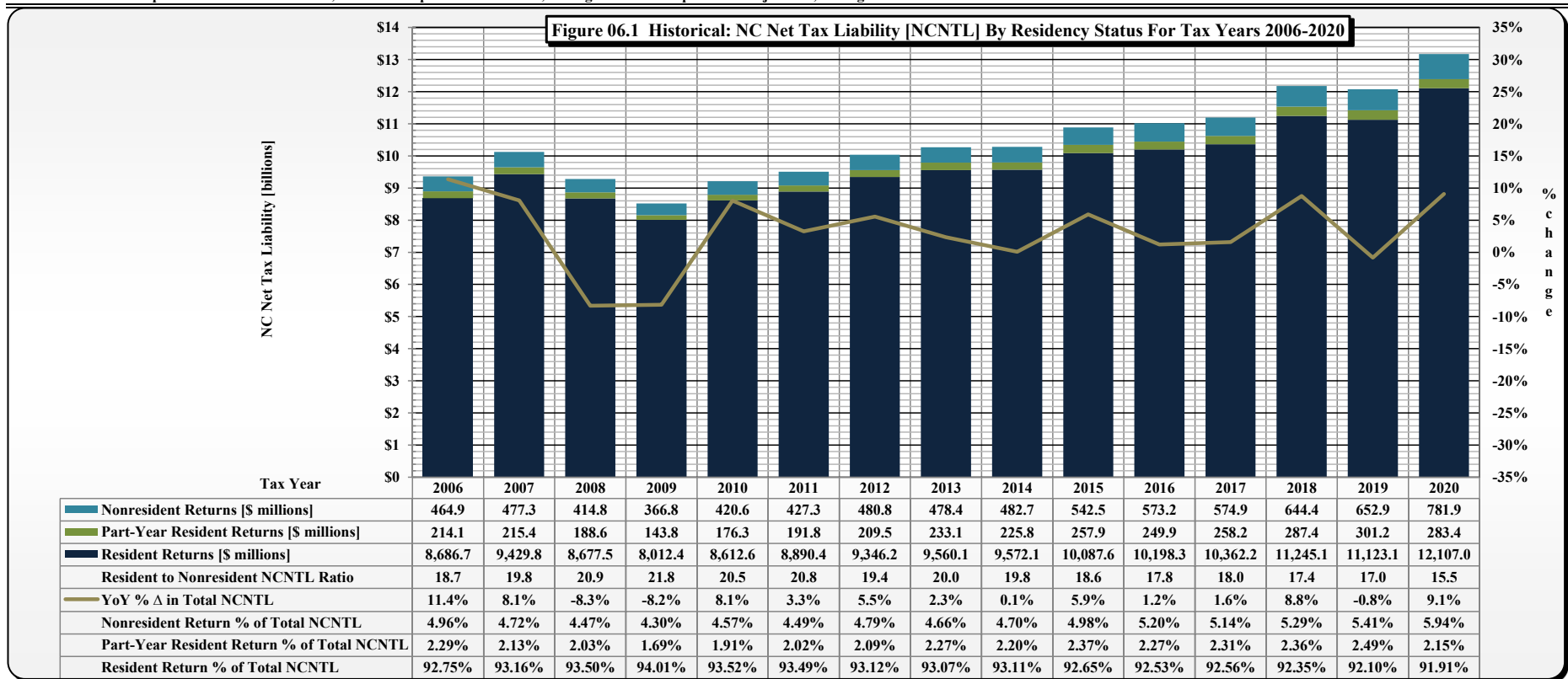
††NC net tax liability=value of computed tax after application of refundable and nonrefundable tax credits

Avg per return<sup>1</sup> amounts are derived by dividing the total number of returns filed that are attributable to a residency status group into the corresponding total net tax liability value attributable to the residency status group.

Avg per return<sup>2</sup> amounts are derived by dividing the total number of taxable returns filed that are attributable to a residency status group into the corresponding total net tax liability value attributable to the residency status 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 2006-2020 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.

North Carolina Population source: NC OSBM, Standard Population Estimates, Vintage 2020 and Population Projections, Vintage 2021.



**EXHIBIT 06A. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY FILING STATUS  
[ALL RETURNS: TAX YEARS 2006 - 2020]**

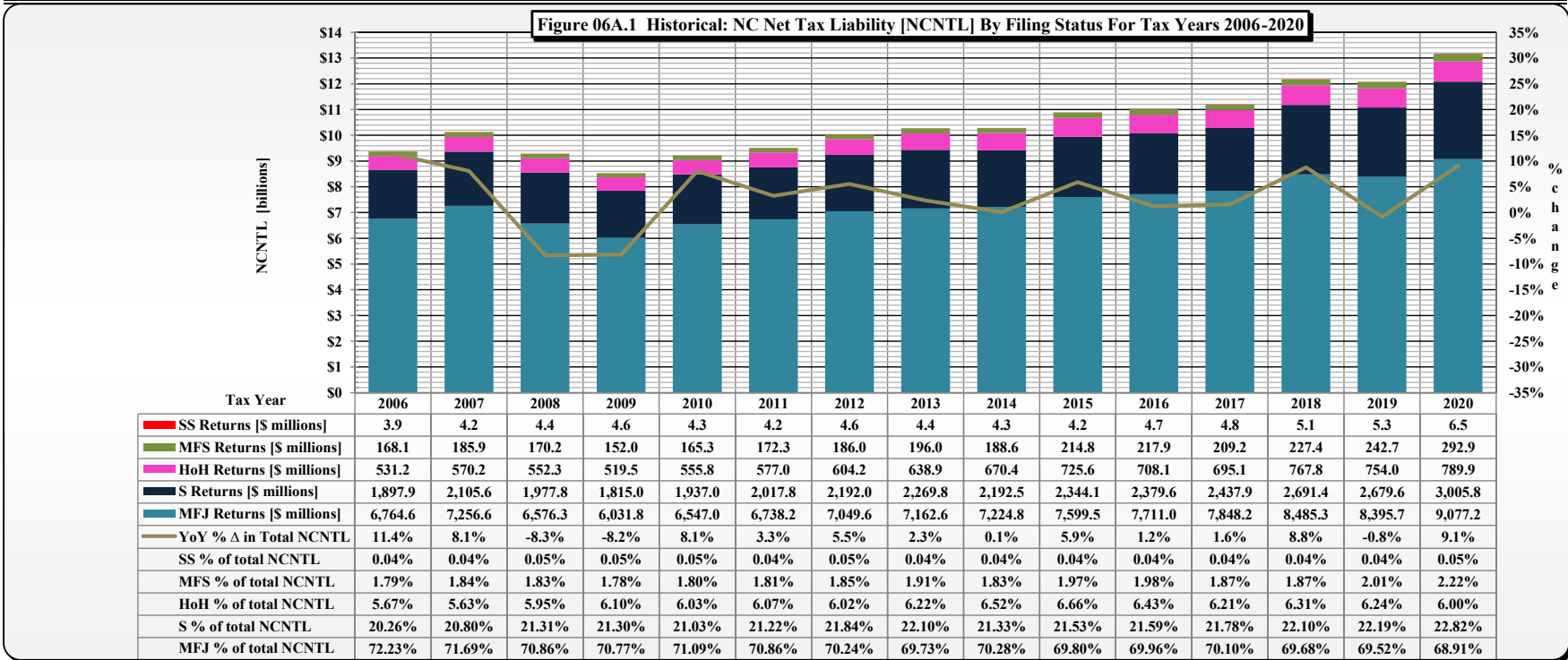
Tax Year	Returns Filed by Filing Status:																																			
	All Returns Filed							Single [S]							Married Filing Jointly [MFJ]							Married Filing Separately [MFS]							Head of Household [HoH]				Surviving Spouse [SS]			
	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return <sup>1</sup> [S]	YoY % Δ	Avg. per return <sup>2</sup> [S]	YoY % Δ	Total [S millions]	YoY % Δ						
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%	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%
2020	2,583	5.8%	3,384	6.9%	13,172.2	9.1%	1,266	5.4%	1,786	6.7%	3,005.8	12.2%	4,821	7.1%	5,728	8.4%	9,077.2	8.1%	2,262	14.6%	2,719	15.9%	292.9	20.7%	1,114	7.2%	1,531	5.4%	789.9	4.8%	2,369	12.9%	3,612	28.3%	6.5	22.4%

†NC net tax liability=value of computed tax after application of refundable and nonrefundable tax credits

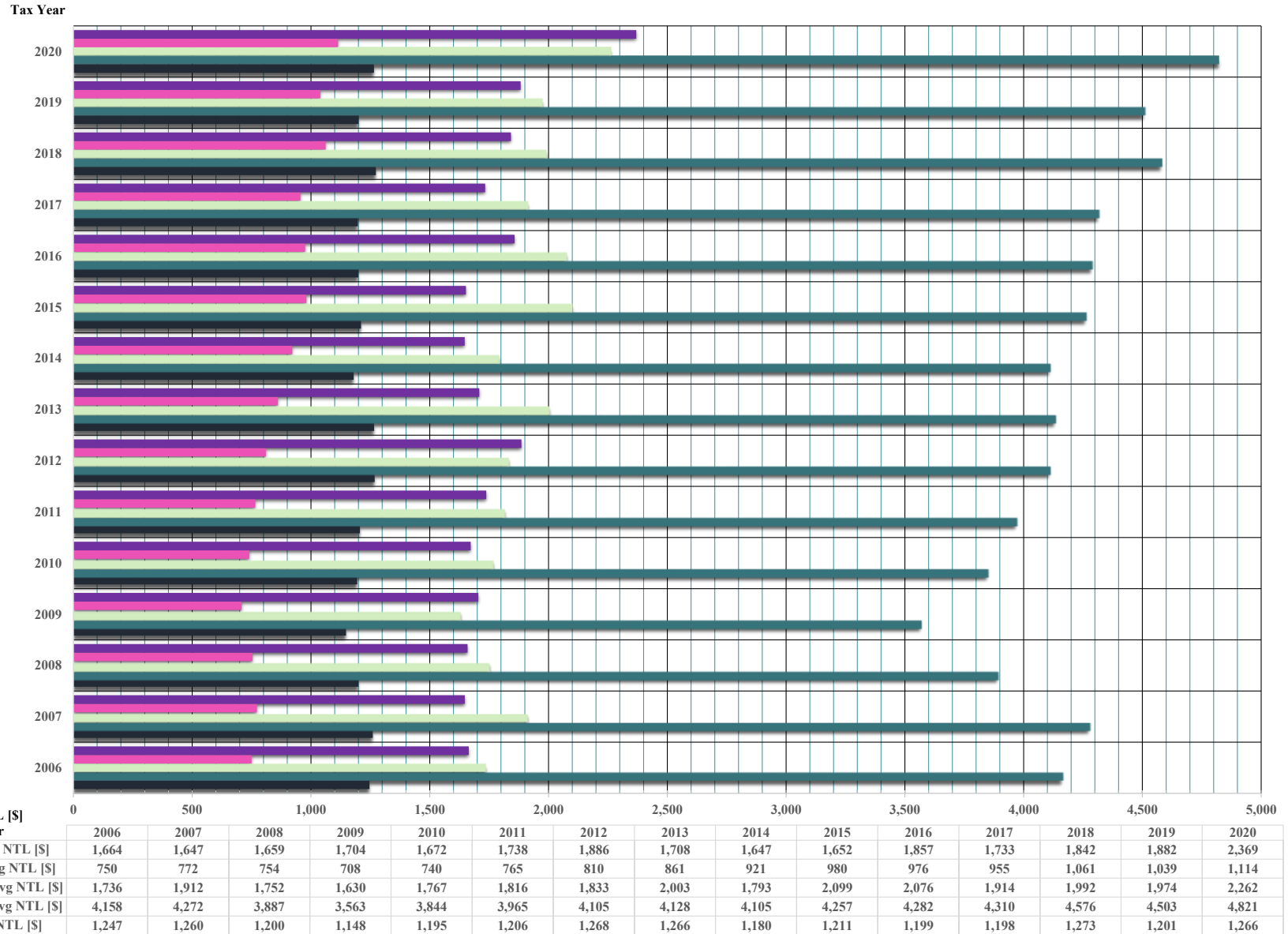
Avg per return<sup>1</sup> amounts are derived by dividing the total number of returns filed that are attributable to a filing status group into the corresponding total net tax liability value attributable to the filing status group.

Avg per return<sup>2</sup> amounts are derived by dividing the total number of taxable returns filed that are attributable to a filing status group into the corresponding total net tax liability value attributable to the filing status group.

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 2006-2020 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.

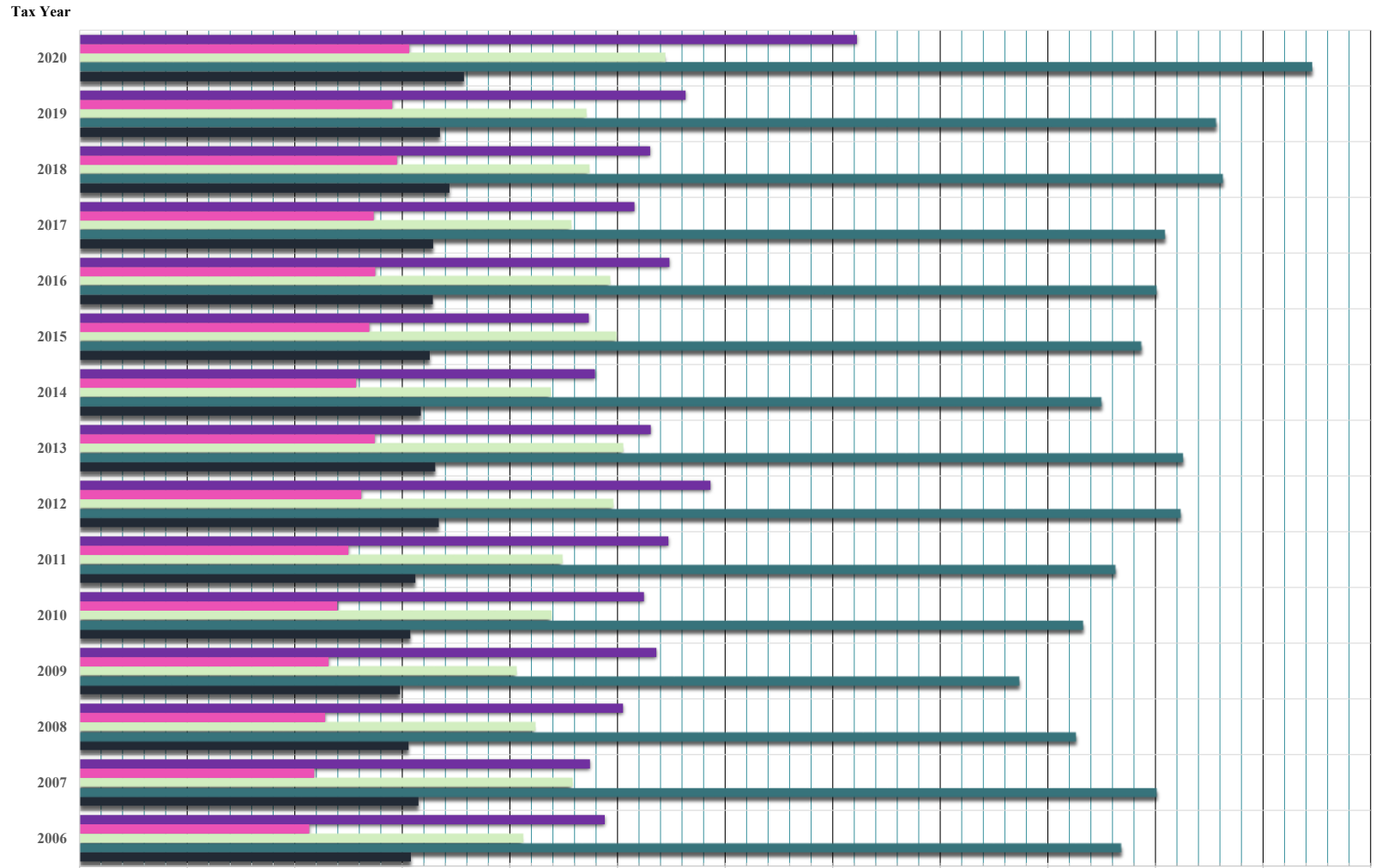


**Exhibit 06A.2 Historical: Average NC Net Tax Liability [NTL] by Filing Status [All Returns: Tax Years 2006-2020]**  
 [Average per return derived by dividing the total number of returns filed into the net tax liability value for the respective filing status]



Source: individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2006-2020 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 2006-2020]**  
 [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	6,000		
<b>Tax Year</b>	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
■ SS-avg NTL [\$]	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	3,612
■ HH-avg NTL [\$]	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	1,531
■ MFS-avg NTL [\$]	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	2,719
■ MFJ-avg NTL [\$]	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	5,728
■ S-avg NTL [\$]	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	1,786

Source: individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2006-2020 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 2006-2020

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 2006 - 2020]

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: [%]
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%
2020	5.04%	2.21%	5.10%	2.34%	5.02%	2.20%	5.04%	1.21%	5.11%	2.52%	4.59%	1.60%	5.03%	3.83%	5.06%	1.86%	5.23%	0.30%

07B. [RESIDENT RETURNS BY FILING STATUS: TAX YEARS 2006 - 2020]

Tax Year†	Filing 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: [%]
2006	6.63%	4.62%	6.62%	4.60%	6.73%	4.85%	6.67%	4.74%	5.53%	2.93%	6.44%	3.77%
2007	6.58%	4.60%	6.60%	4.56%	6.68%	4.82%	6.59%	4.76%	5.53%	2.95%	6.30%	4.04%
2008	6.47%	4.45%	6.53%	4.45%	6.57%	4.67%	6.56%	4.67%	5.30%	2.83%	6.06%	3.76%
2009	6.47%	4.37%	6.50%	4.37%	6.61%	4.61%	6.63%	4.67%	5.18%	2.72%	6.19%	3.66%
2010	6.51%	4.61%	6.55%	4.28%	6.64%	5.01%	6.59%	4.73%	5.23%	2.79%	6.24%	3.81%
2011	6.44%	4.48%	6.49%	4.44%	6.56%	4.73%	6.53%	4.84%	5.24%	2.83%	5.96%	3.72%
2012	6.46%	4.40%	6.52%	4.43%	6.58%	4.59%	6.51%	4.75%	5.29%	2.88%	6.07%	3.85%
2013	6.49%	4.45%	6.52%	4.46%	6.59%	4.64%	6.64%	4.85%	5.39%	3.02%	6.19%	3.76%
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%
2020	5.03%	3.83%	5.09%	3.60%	5.01%	4.02%	5.01%	4.17%	5.10%	2.94%	4.55%	3.25%

Residency status:  
 Resident returns=returns filed by individuals who reportedly maintained permanent residence in NC 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 NC for a portion of the tax year  
 Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of NC for the entire tax year with NC reportable income  
 Filing status:  
 S=Single  
 MFJ=Married Filing Jointly  
 MFS=Married Filing Separately  
 HoH=Head of Household  
 SS=Surviving Spouse

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

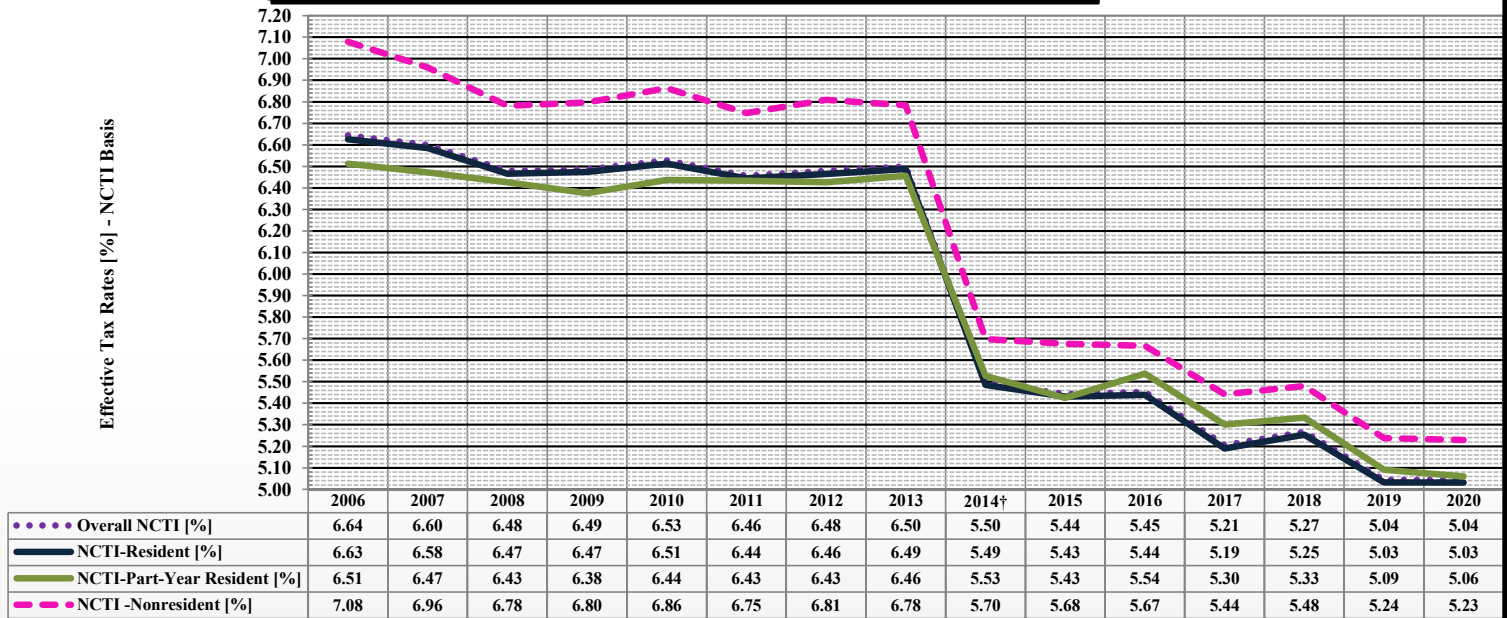
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter); the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019. The Act increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.

Various legislation increased standard deduction allowances effective with tax years 2014, 2016, 2017, 2019, and 2020; also, the child tax credit was converted to a deduction provision effective with tax year 2018.

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2006-2020 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.

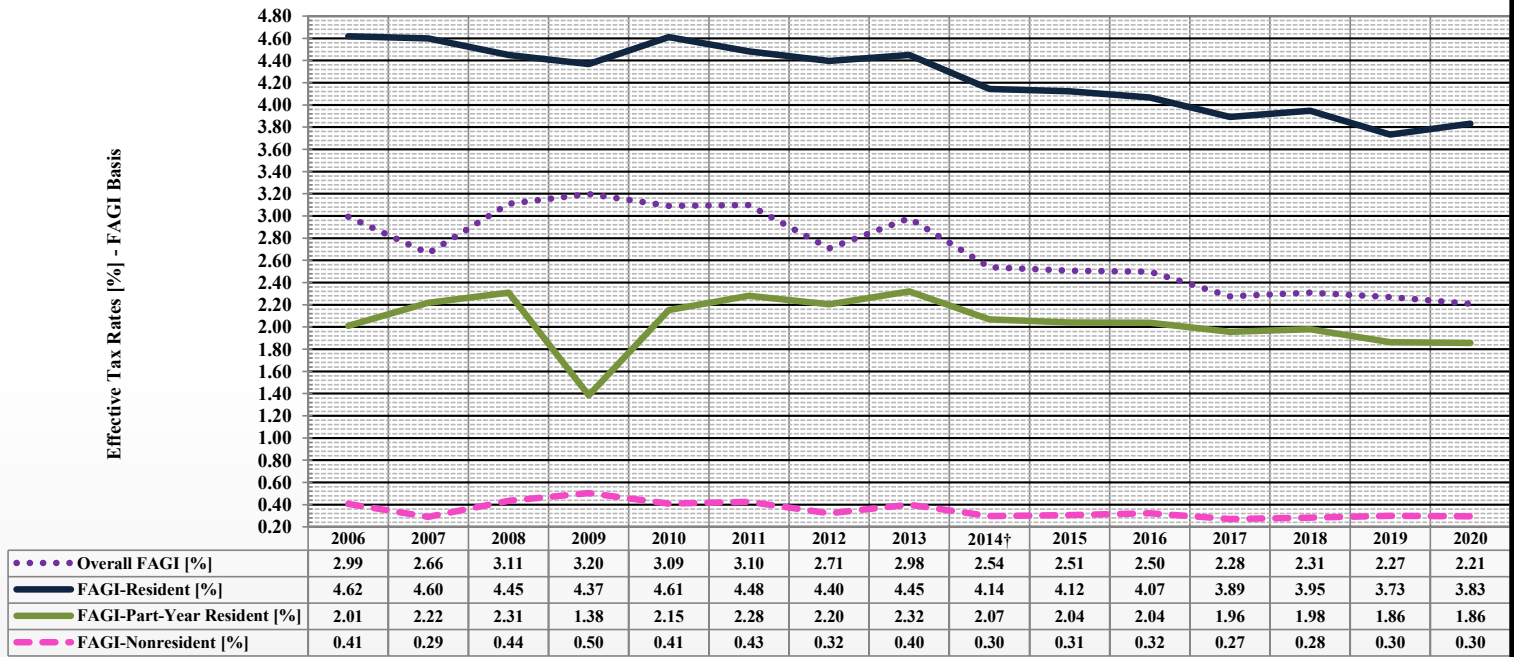


**Figure 07.1 Historical: Effective Tax Rates [NCTI Basis] According to Residency Status**



†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-TY2020=5.25%.

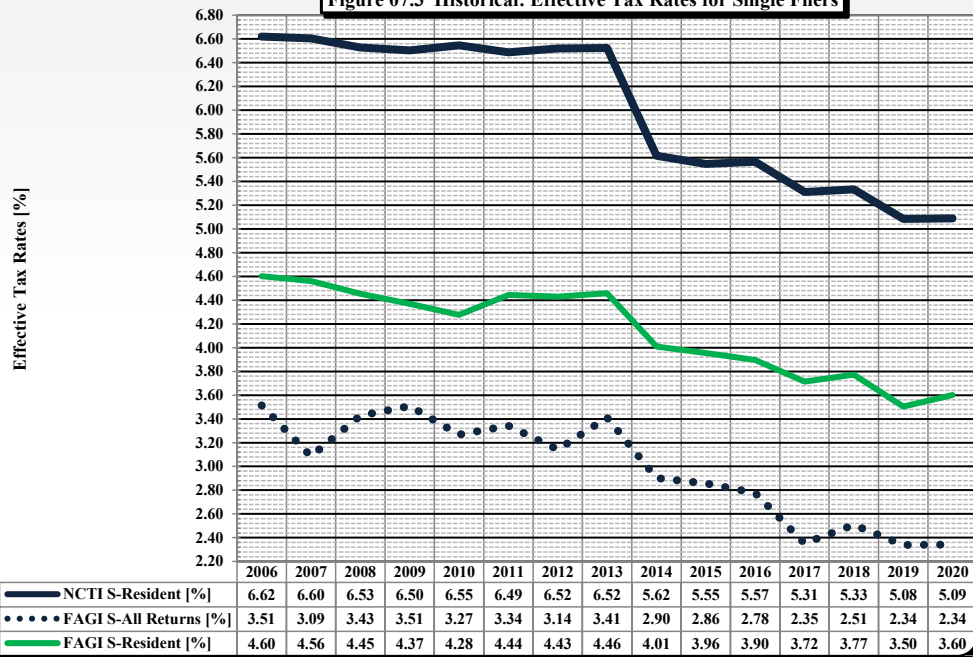
**Figure 07.2 Historical: Effective Tax Rates [FAGI Basis] According to Residency Status**



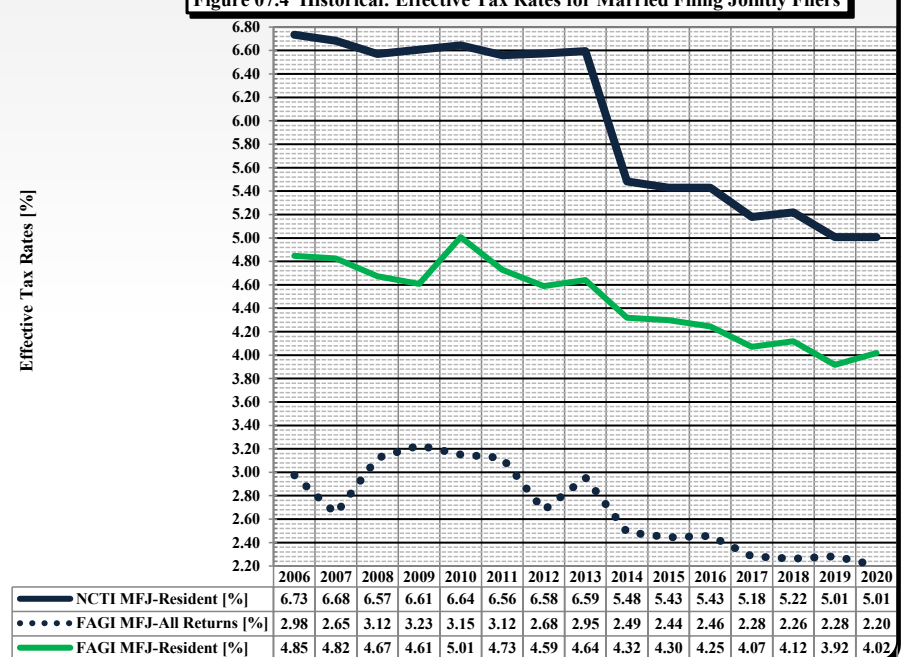
†The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure: TY2014=5.8%; TY2015-TY2016=5.75%; TY2017-TY2018=5.499%; TY2019-TY2020=5.25%.



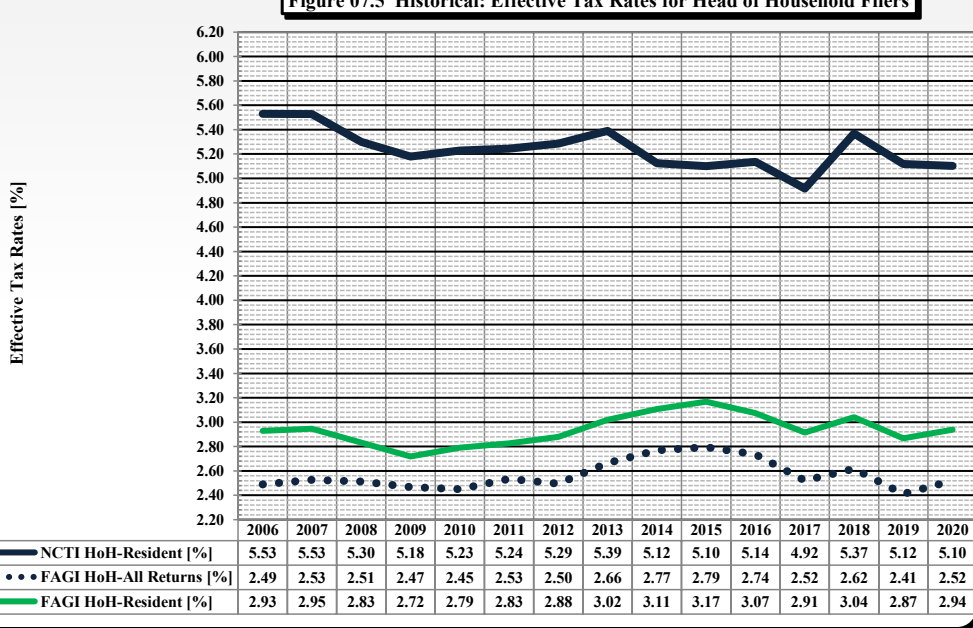
**Figure 07.3 Historical: Effective Tax Rates for Single Filers**



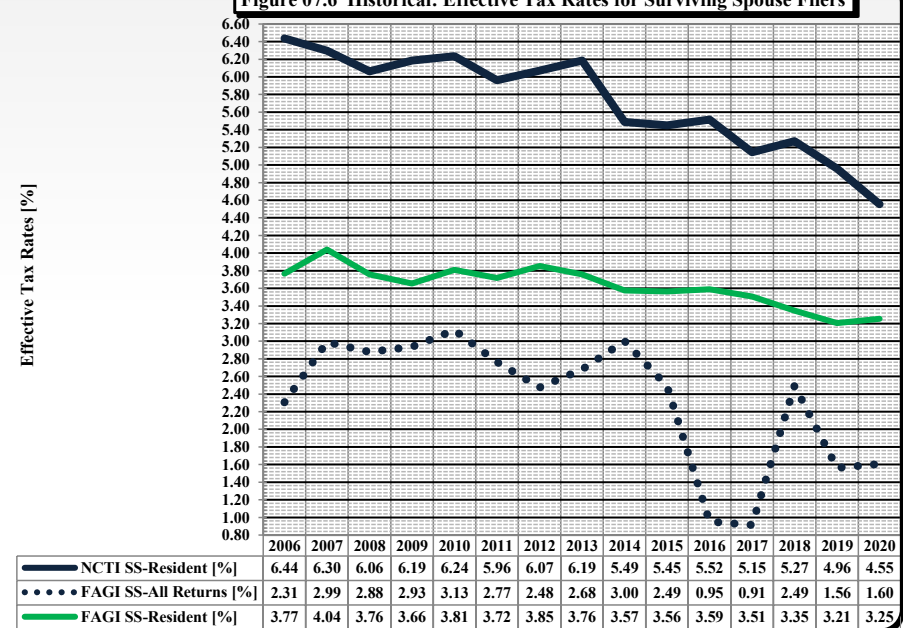
**Figure 07.4 Historical: Effective Tax Rates for Married Filing Jointly Filers**



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



**Figure 07.6 Historical: Effective Tax Rates for Surviving Spouse Filers**



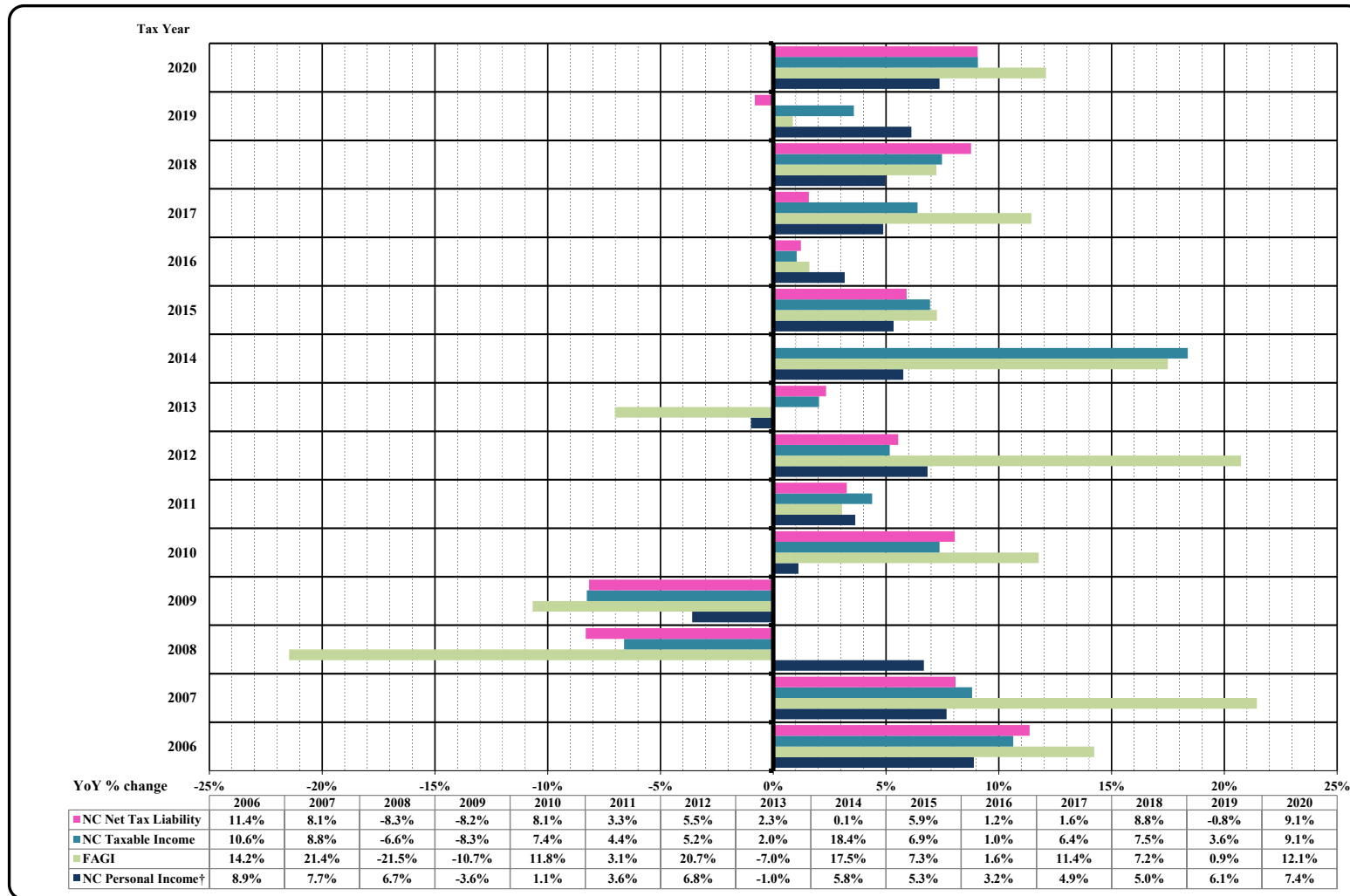
**Exhibit 08. Historical: Growth Patterns of NC Personal Income, FAGI, NC Taxable Income, and NC Net Tax Liability**  
 [All Returns: Tax Years 2006 - 2020]

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 30, 2022 update.

NC net tax liability=computed tax liability after application of nonrefundable and refundable (NCEITC) tax credits.

NC taxable income percentages are based on positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC taxable income values are excluded].

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 2006-2020 and may reflect inconsistencies resultant of taxpayer and/or processing error.

EXHIBIT 1.1. TAX YEAR 2020 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	138,308	2.71%	29,657,741	0.23%
\$ 1 - 3,999	229,468	4.50%	1,315,268	0.01%
4,000 - 9,999	385,519	7.56%	9,255,632	0.07%
10,000 - 14,999	341,591	6.70%	31,206,951	0.24%
15,000 - 19,999	322,537	6.32%	75,390,257	0.57%
20,000 - 24,999	312,242	6.12%	124,904,121	0.95%
25,000 - 29,999	300,113	5.89%	180,078,955	1.37%
30,000 - 39,999	529,275	10.38%	488,730,610	3.71%
40,000 - 49,999	405,341	7.95%	539,368,424	4.09%
50,000 - 59,999	319,398	6.26%	542,162,721	4.12%
60,000 - 69,999	255,799	5.02%	525,094,443	3.99%
70,000 - 74,999	110,398	2.16%	256,495,959	1.95%
75,000 - 79,999	100,352	1.97%	252,009,270	1.91%
80,000 - 89,999	178,857	3.51%	498,968,306	3.79%
90,000 - 99,999	153,863	3.02%	488,595,482	3.71%
100,000 - 149,999	480,011	9.41%	2,067,656,158	15.70%
150,000 - 199,999	201,139	3.94%	1,299,678,965	9.87%
200,000 - 499,999	246,190	4.83%	2,671,334,518	20.28%
500,000 - 999,999	49,577	0.97%	1,024,014,757	7.77%
1,000,000 or more	39,622	0.78%	2,066,292,361	15.69%
<b>TOTAL</b>	<b>5,099,600</b>	<b>100.00%</b>	<b>13,172,210,899</b>	<b>100.00%</b>

Source: 2020 individual income tax extract

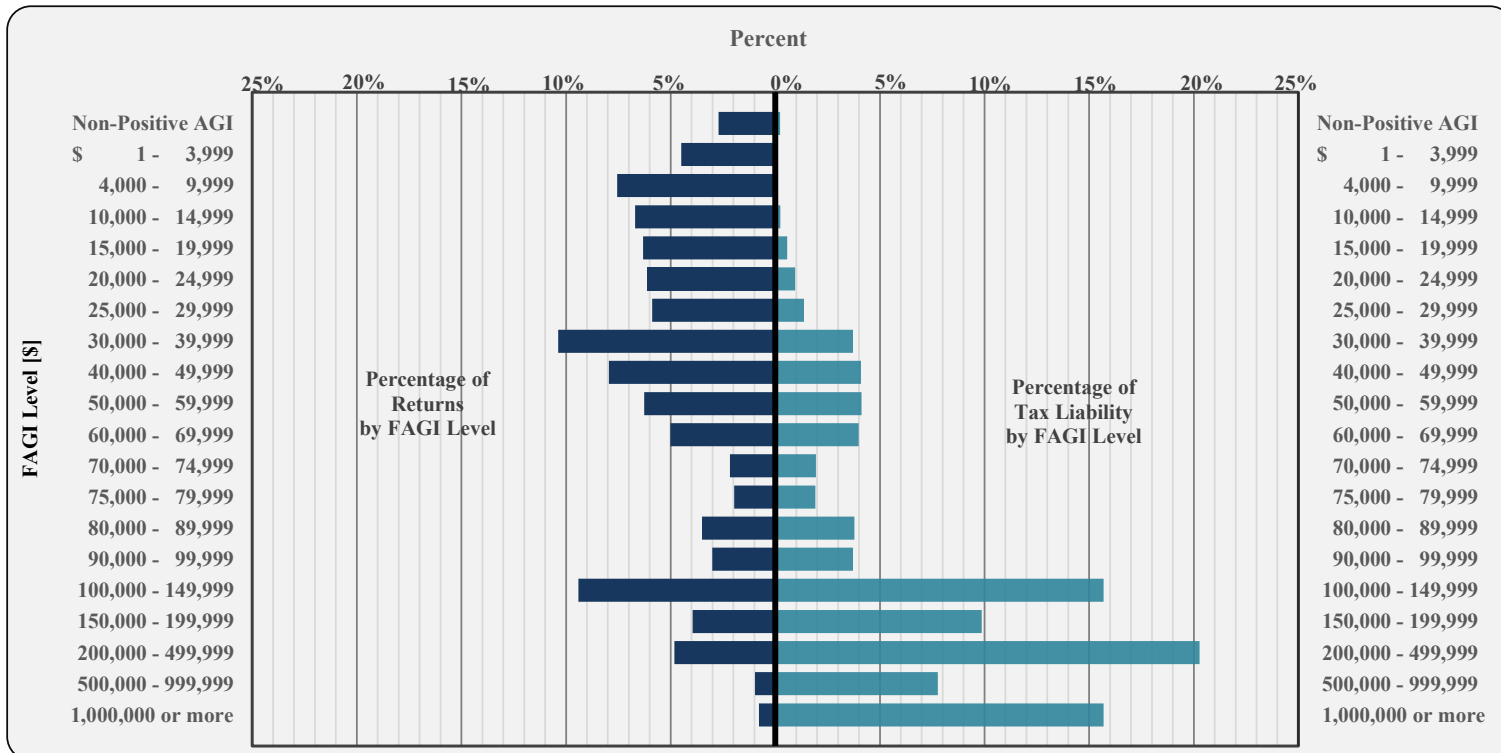




TABLE IA. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																														
Income Level	Number of Returns Filed:		D-400 Filing Financial Statistics:				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] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a1)]†		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]	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	% of All Return Filed [%]	Standard Deduction Amount [S]	Average SD [S]	part-year/nonresident taxable percentage] [S]						part-year/nonresident taxable percentage] [S]	[after application of credits] [S]	Average Return†† [S]	Effective Tax Rate††† [%]					
	Tax Liability	No Tax Liability																												
A. BY SIZE OF NC TAXABLE INCOME																														
No Taxable Income																														
\$	-	1,114,614	1,081	84,654	595,509	160,142,494	11,612,488,520	10,418	5,962,973,915	5,493,096,028	1,024,516,000	1,114,614	93.7%	15,828,934,250	14,201	(4,771,083,843)	(10,063,074,337)	(9,028)	210.9%	-41.1%	-	-	-	-	-	-	-	-	-	-
1 - 2,000	193,676	2,147	68,981	2,793,694	123,897	35,737,788	7,843,919,027	40,056	283,082,217	401,272,892	169,660,000	195,823	93.5%	2,752,279,500	14,055	4,803,788,852	186,896,446	954	3.9%	61.2%	9,812,466	51,460	9,761,006	50	5.22%					
2,001 - 4,000	165,455	492	61,326	6,888,029	103,560	31,895,478	5,764,736,927	34,738	207,721,054	328,742,856	152,303,500	165,947	95.0%	2,321,768,875	13,991	3,169,642,750	494,652,857	2,981	15.6%	55.0%	25,969,419	171,628	25,797,791	155	5.22%					
4,001 - 6,000	152,331	376	60,138	10,347,243	91,671	29,832,792	5,022,588,102	32,890	167,058,074	322,213,765	143,917,500	152,707	95.6%	2,141,582,750	14,024	2,581,932,161	761,984,095	4,990	29.5%	51.4%	40,004,391	260,487	39,743,904	260	5.22%					
6,001 - 10,000	283,117	796	120,679	29,427,092	161,536	55,257,558	9,430,824,842	33,219	368,071,491	617,497,967	245,429,500	283,913	95.9%	3,978,016,000	14,011	4,957,970,866	2,258,604,741	7,955	45.6%	52.6%	118,577,601	907,645	117,669,956	414	5.21%					
10,001 - 12,750	177,746	573	76,340	22,555,683	100,835	35,681,986	6,351,366,687	35,618	211,493,980	427,832,662	149,353,500	178,319	95.9%	2,515,397,875	14,106	3,470,276,630	2,024,726,555	11,355	58.3%	54.6%	106,298,482	964,189	105,334,293	591	5.20%					
12,751 - 15,000	140,361	445	60,575	19,555,054	79,322	28,008,359	5,272,941,501	37,448	162,610,254	355,134,026	113,016,500	140,806	96.1%	1,994,340,000	14,164	2,973,061,229	1,952,225,984	13,865	65.7%	56.4%	102,492,272	1,000,143	101,492,129	721	5.20%					
15,001 - 17,000	118,886	394	51,694	17,649,708	66,818	23,871,596	4,587,275,492	38,458	132,523,023	329,893,199	95,603,500	119,280	96.0%	1,703,305,250	14,280	2,590,996,566	1,907,661,417	15,993	73.6%	56.5%	100,152,624	1,060,162	99,092,462	831	5.19%					
17,001 - 20,000	168,482	591	72,840	26,023,304	95,037	34,072,670	6,951,547,980	41,116	182,599,063	487,681,764	128,665,500	169,073	95.8%	2,419,674,500	14,311	4,098,125,279	3,125,691,974	18,487	76.3%	59.0%	164,098,844	1,859,084	162,239,760	960	5.18%					
20,001 - 21,250	66,906	237	28,851	10,705,957	37,731	13,394,645	2,909,558,942	43,334	63,528,555	204,955,711	49,232,500	67,143	95.9%	959,351,500	14,288	1,759,547,786	1,384,852,619	20,625	78.7%	60.5%	72,704,943	913,510	71,791,433	1,069	5.18%					
21,251 - 25,000	185,075	630	79,214	31,015,522	104,988	36,855,899	8,614,799,801	46,390	197,720,422	617,139,212	126,383,000	185,705	95.6%	2,658,340,625	14,315	5,410,657,386	4,288,690,894	23,094	79.3%	62.8%	225,156,548	2,932,098	222,224,540	1,197	5.18%					
25,001 - 30,000	216,833	855	92,800	39,067,093	123,436	43,119,361	10,949,205,452	50,298	250,594,454	786,796,004	131,734,500	217,688	95.2%	3,148,454,625	14,365	7,132,814,777	5,976,331,400	27,454	83.8%	65.1%	313,757,658	4,752,052	309,005,606	1,419	5.17%					
30,001 - 40,000	342,739	1,622	146,822	68,817,512	195,043	70,657,264	20,157,701,140	58,537	489,056,134	1,353,829,103	189,852,500	344,361	94.4%	5,127,814,500	14,891	13,975,261,171	11,963,559,777	34,741	85.6%	69.3%	628,087,614	10,625,262	617,462,352	1,793	5.16%					
40,001 - 50,000	256,768	1,536	109,868	59,337,275	146,381	56,546,769	18,014,409,821	69,741	300,764,818	1,076,517,045	134,971,000	258,304	93.2%	4,064,080,500	15,734	13,039,606,094	11,561,095,513	44,758	88.7%	72.4%	606,957,885	11,956,861	595,001,024	2,303	5.15%					
50,001 - 60,000	191,495	1,087	81,945	50,652,958	109,209	45,550,848	15,595,861,454	80,983	231,885,839	823,789,944	92,224,000	192,582	91.8%	3,201,145,750	16,622	11,709,987,599	10,544,575,964	54,754	90.0%	75.1%	553,590,419	11,440,936	542,149,483	2,815	5.14%					
60,001 - 75,000	216,141	1,192	95,752	66,750,050	120,007	56,133,330	20,409,744,956	93,910	341,091,079	915,937,259	97,674,000	217,333	90.6%	3,852,923,625	17,728	15,884,841,151	14,577,635,740	64,575	91.8%	77.8%	765,326,099	17,322,530	748,003,569	3,442	5.13%					
75,001 - 80,000	55,639	274	25,358	19,414,995	30,199	14,835,112	5,965,717,900	106,696	86,086,977	237,150,304	16,664,000	55,913	89.3%	1,026,302,500	18,355	4,771,688,073	4,332,332,743	77,483	90.8%	80.0%	227,447,495	5,288,332	222,159,163	3,973	5.13%					
80,001 - 100,000	178,890	766	83,236	70,706,358	95,351	50,967,938	21,118,933,692	117,552	305,516,553	735,658,582	44,293,500	179,656	88.2%	3,416,726,250	19,018	17,227,771,913	16,029,122,022	89,221	93.0%	81.6%	841,529,119	19,955,664	821,573,485	4,573	5.13%					
100,001 - 120,000	119,384	474	57,463	57,438,180	61,680	37,243,016	16,776,141,428	139,132	277,562,148	498,406,733	22,429,000	119,858	86.0%	2,349,434,000	19,602	14,112,613,843	13,100,586,345	109,301	92.8%	84.6%	687,780,831	17,151,289	670,629,542	5,595	5.12%					
120,001 - 160,000	135,334	452	67,032	87,341,180	67,973	49,310,016	22,999,038,537	169,377	411,022,382	573,873,103	1,120,500	135,786	82.7%	2,723,996,250	20,061	20,111,071,066	18,671,134,188	137,504	92.8%	87.4%	980,234,607	25,829,488	954,405,119	7,029	5.11%					
160,001 - 200,000	67,598	186	34,226	59,882,739	33,179	28,706,902	12,431,303,602	209,951	315,570,452	313,551,088	461,500	67,784	78.2%	1,380,455,875	20,366	12,852,405,591	12,061,507,901	177,940	93.8%	90.3%	633,229,351	16,980,719	616,248,632	9,091	5.11%					
200,001 or more	121,191	318	65,218	385,313,690	55,595	152,371,671	53,894,182,247	443,541	4,606,732,934	13,255,961,041	763,500	121,509	62.2%	2,496,461,750	25,545	54,647,728,890	49,674,465,410	408,813	90.9%	101.4%	2,607,909,716	126,930,383	2,480,979,333	20,418	4.99%					
TOTAL	3,554,047	1,130,057	1,541,439	1,142,077,971	2,598,957	1,090,196,492	294,374,288,052	62,845	15,554,665,818	18,247,372,289	3,110,089,000	4,684,104	91.9%	72,060,786,750	15,384	216,510,705,831	176,815,260,248	52,354	81.7%	73.5%	9,811,118,384	278,353,922	9,532,764,462	2,035	5.10%					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																														
Non-Positive AGI																														
\$	-	2,858	120,435	1,690	7,657,790	16,044	39,213,200	(15,543,194,663)	(126,067)	8,431,079,607	557,537,360	43,900,000	123,293	89.1%	1,644,739,250	13,340	(9,358,291,666)	(2,039,020,728)	(24,649)	32.5%	60.2%	23,175,712	1,117,890	22,057,822	179	-0.14%				
1 - 3,999	4,748	221,163	3,463	602,546	103,389	8,190,910	456,473,713	2,021	122,002,911	14,590,993	83,205,000	225,911	98.4%	2,724,050,000	12,058	(2,243,369,369)	(3,192,061,529)	(9,703)	97.7%	-491.5%	[D]	[D]	1,083,953	5	0.24%					
4,000 - 9,999	27,323	352,432	19,349	5,316,034	257,761	38,487,637	2,673,144,903	7,039	361,932,850	189,277,500	339,185	98.5%	4,653,809,375	12,255	(1,856,840,113)	(2,805,840,079)	(4,755)	97.3%	-69.5%	[D]	[D]	1,083,953	23	0.32%						
10,000 - 14,999	195,174	140,011	71,026	11,137,092	212,010	47,379,331	4,178,084,642	12,465	303,939,046	118,376,379	258,960,000	375,755	98.1%	4,304,735,375	12,843	(2,004,048,066)	(2,104,349,312)	(6,288)	105.1%	-4.8%	30,602,515	211,780	30,390,735	91	0.73%					
15,000 - 19,999	215,885	99,946	94,984	21,152,599	185,254	50,871,078	5,525,540,390	17,495	271,493,074	190,577,094	328,565,000	315,831	97.9%	4,240,455,750	13,426	1,037,436,160	973,117,154	3,081	93.8%	18.8%	74,710,033	665,457	74,044,576	234	1.34%					
20,000 - 24,999	255,855	49,254	109,145	27,320,739	175,211	56,785,118	6,861,877,095	22,490	245,697,703	283,661,964	332,917,500	305,109	97.7%	4,201,298,875	13,770	2,289,696,459	2,167,719,341	7,105	94.7%	33.4%	123,883,340	1,234,742	122,648,598	402	1.79%					
25,000 - 29,999	272,680	19,932	115,138	31,662,834	165,084	56,304,871	8,039,583,460	27,475	221,123,167	371,326,618	335,049,500	292,612	97.5%	4,102,839,625	14,021	3,451,490,884	3,289,340,275	11,241	95.3%	42.9%	179,003,596	1,970,924	177,032,672	605	2.20%					
30,000 - 39,999	490,467	22,666	2																											



TABLE 2. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

ALL RETURNS																									
Income Level	Number of Returns Filed [50 Tax Liability]	as a % of All Returns Filed [%]	D-400 Filing Financial Statistics		Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]				Computed Tax Liability [before application of credits] [S]	Itemized Deductions†† [§ 105-153.5(a)(2)]:									
			Overpayment				Federal AGI [includes returns with deficit] [S]	Additions [§ 105-153.5(c),(2); § 105-153.6]		Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:		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 or Right Income [S]	Medical and Dental Expenses [S]					
			Number of Returns Filed	[Net Tax] < Prepayments Amount [S]				Additions [S]	Child Deduction Amount† [S]	Standard Deduction	Itemized Deductions										[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]			
																							Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††
A. BY SIZE OF NC TAXABLE INCOME																									
NCTI Level																									
No Taxable Income	1,189,775	100.0%	622,744	202,181,171	81,983,214,076	68,906	12,517,517,390	8,307,717,624	1,032,474,500	1,114,614	15,828,934,250	75,161	9,488,650,771	59,842,954,321	(11,484,325,147)	(9,653)	-19.2%	73.0%	-	444,107,707	257,997,084	574,344,741	7,750,190,472	1,164,115,558	
S 1 - 2,000	2,306	1.1%	890	299,075	56,930,900	24,688	7,757,925	6,118,855	1,953,500	2,147	29,981,750	159	4,284,152	22,350,568	492,875	214	2.2%	39.3%	25,372	728,306	441,585	1,030,287	1,928,990	1,324,875	
2,001 - 4,000	519	0.3%	118	58,705	15,855,133	30,549	607,385	1,248,594	440,500	492	6,627,375	27	7,166,387	7,429,662	1,535,909	2,959	20.7%	46.9%	80,640	[D]	76,463	184,241	203,414	328,732	
4,001 - 6,000	394	0.2%	73	37,867	12,307,620	31,238	710,132	3,640,444	356,000	376	5,203,000	18	442,802	6,655,506	1,952,522	4,956	29.3%	54.1%	102,518	[D]	58,957	128,479	151,151	163,172	
6,001 - 10,000	827	0.3%	150	142,795	30,417,776	36,781	1,483,708	4,677,737	759,500	796	11,217,625	31	953,921	17,422,710	6,569,567	7,944	37.7%	57.3%	344,908	324,885	143,494	406,312	340,433	207,176	
10,001 - 20,000	2,093	0.3%	267	683,155	74,192,479	35,448	6,372,619	4,698,546	1,924,500	2,003	28,062,875	90	2,399,645	43,479,532	31,305,480	14,957	72.0%	58.6%	1,643,564	455,554	263,188	647,399	852,399	899,847	
20,001 - 30,000	1,809	0.4%	223	588,221	86,825,227	47,996	1,661,257	4,525,966	1,261,500	1,722	24,354,125	87	1,949,645	56,395,248	45,144,187	24,955	80.0%	65.0%	2,370,073	588,543	239,989	728,403	523,873	697,369	
30,001 - 40,000	1,713	0.5%	157	305,997	95,562,098	55,786	1,326,889	4,395,711	805,500	1,622	22,096,625	91	2,053,297	67,537,854	60,381,418	35,249	89.4%	70.7%	3,170,033	731,801	254,759	919,576	667,736	487,605	
40,001 - 50,000	1,626	0.6%	167	212,003	103,061,228	63,383	1,279,034	3,106,392	516,500	1,536	20,516,375	90	2,015,450	78,185,545	72,835,503	44,794	93.2%	75.9%	3,823,886	724,501	277,978	914,278	640,041	461,131	
50,001 - 60,000	1,176	0.6%	108	167,097	97,686	96,686	935,180	3,287,438	297,000	1,087	15,205,875	89	1,765,477	70,562,567	64,396,600	54,759	91.3%	78.2%	3,380,795	701,126	255,888	867,780	607,918	289,779	
60,001 - 80,000	1,625	0.5%	196	537,650	146,678,095	90,263	3,654,051	5,421,354	421,000	1,466	22,166,500	159	3,162,491	119,160,801	111,882,641	68,851	93.9%	81.2%	5,873,830	1,374,622	474,185	1,696,985	1,163,202	302,304	
80,001 - 100,000	895	0.4%	144	361,578	99,108,934	110,736	1,720,153	2,139,441	144,000	766	12,840,875	129	2,596,971	83,107,800	79,595,627	88,934	95.8%	83.9%	4,178,784	1,306,477	410,359	1,567,717	825,796	203,458	
100,001 or more	1,914	0.3%	585	9,956,928	984,133,892	514,177	80,406,862	70,154,350	32,000	1,430	26,800,875	484	47,067,083	920,686,446	891,937,803	466,007	96.9%	93.6%	46,826,714	5,941,164	2,371,342	6,486,292	39,674,329	64,842	
TOTAL	1,206,672	23.7%	625,822	215,202,242	83,778,470,635	69,429	12,625,432,585	8,414,722,452	1,041,386,000	1,130,057	16,053,808,125	76,615	9,558,058,092	61,335,928,551	(10,116,295,555)	80,963	-16.5%	73.2%	71,821,117	457,170,645	263,265,271	590,158,870	7,797,769,754	1,170,129,468	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
FAGI Level																									
Non-Positive AGI	134,743	97.4%	17,519	40,332,373	(20,374,796,722)	(151,212)	9,198,279,955	509,336,974	44,070,000	120,435	1,595,391,375	14,308	162,144,658	(13,487,459,774)	(4,123,480,911)	(30,603)	30.6%	66.2%	211,717	54,698,122	26,604,209	63,426,928	3,952,427	94,765,303	
S 1 - 3,999	223,788	97.5%	102,600	7,876,289	448,874,406	2,006	60,468,872	14,510,867	83,172,500	221,163	2,670,821,375	2,625	54,825,009	(2,313,986,473)	(2,260,877,085)	(10,103)	97.7%	-515.5%	3,243	10,512,522	5,384,627	14,873,356	1,553,215	38,398,438	
4,000 - 9,999	357,127	92.6%	251,494	35,762,925	2,502,514,781	7,007	83,931,752	47,280,982	186,440,000	352,432	4,347,359,125	4,695	108,845,813	(2,103,479,387)	(2,043,912,457)	(5,723)	97.2%	-84.1%	15,166	17,883,611	10,388,164	26,795,775	8,173,445	73,876,593	
10,000 - 14,999	144,564	42.3%	90,544	21,431,233	1,742,132,856	12,051	36,353,715	11,621,897	243,795,000	140,011	2,170,752,875	4,553	115,813,968	(868,094,209)	(853,430,170)	(5,903)	98.3%	-49.8%	77,941	16,641,915	9,862,261	25,124,672	11,523,508	79,165,788	
15,000 - 19,999	103,511	32.1%	66,881	23,044,805	1,793,684,199	17,328	20,491,201	172,867,795	266,730,000	99,946	1,763,306,375	3,565	101,828,009	(490,556,779)	(497,110,113)	(4,802)	101.3%	-27.3%	205,014	12,783,889	7,491,935	19,168,622	11,630,580	71,028,807	
20,000 - 24,999	52,389	16.8%	31,028	14,549,368	1,156,975,291	22,084	12,288,497	235,481,036	128,152,000	49,254	912,196,625	3,135	97,041,080	(203,606,953)	(229,882,343)	(4,388)	112.9%	-17.6%	389,972	11,387,804	7,031,335	17,481,649	12,790,831	66,768,600	
25,000 - 29,999	22,542	7.5%	9,853	5,539,680	613,162,444	27,201	7,960,546	254,790,533	44,970,000	19,932	346,656,250	2,610	84,050,344	(108,354,157)	(145,649,722)	(6,161)	134.4%	-17.7%	617,564	10,286,088	6,077,088	15,280,391	12,056,496	56,713,457	
30,000 - 39,999	26,866	5.1%	8,725	5,167,793	933,462,358	34,745	13,938,506	542,204,811	17,902,500	22,666	362,146,000	2,200	146,995,909	(121,848,356)	(219,374,206)	(8,165)	180.0%	-13.1%	1,872,374	15,685,005	9,581,468	23,895,402	22,720,927	100,379,580	
40,000 - 49,999	22,195	5.5%	7,405	4,470,270	996,018,361	44,876	15,891,067	616,269,394	7,270,500	18,592	297,866,375	3,603	131,644,865	(41,141,706)	(163,685,569)	(7,375)	397.9%	-4.1%	2,695,799	12,836,736	8,270,027	20,005,136	21,445,016	90,194,713	
50,000 - 59,999	19,067	6.0%	6,650	4,315,015	1,046,436,088	54,882	11,211,152	643,693,950	5,840,500	15,842	258,903,000	3,225	121,763,378	27,446,412	(112,179,091)	(5,883)	-408.7%	2.6%	3,595,585	11,872,886	7,587,711	18,455,546	21,688,602	81,619,230	
60,000 - 69,999	15,657	6.1%	5,841	4,202,339	1,014,908,668	64,821	16,825,257	622,584,941	4,059,000	12,725	219,165,625	2,932	113,342,172	72,582,187	(88,317,600)	(5,641)	-121.7%	7.2%	3,214,241	11,371,309	7,314,500	17,801,874	22,431,373	73,108,925	
70,000 - 74,999	6,643	6.0%	2,478	1,854,699	481,185,202	72,435	5,475,043	286,689,558	1,809,000	5,301	94,401,125	1,342	53,949,337	49,811,225	(33,168,835)	(4,933)	-66.6%	10.4%	1,520,297	5,719,407	3,513,664	8,782,935	9,361,623	35,804,779	
75,000 - 79,999	5,740	5.7%	2,114	1,799,583	444,451,560	77,431	5,758,568	255,168,424	1,692,500	4,610	84,382,125	1,130	47,640,388	61,326,691	(24,680,243)	(4,300)	-40.2%	13.8%	1,494,131	5,259,682	3,224,768	7,860,338	9,305,855	30,474,195	
80,000 - 89,999	9,910	5.5%	3,787	3,105,120	840,358,166	84,799	8,168,972	477,925,221	2,126,000	7,919	149,812,000	1,991	83,660,793	135,003,124	(40,101,542)	(4,047)	-29.7%	16.1%	2,673,843	10,019,921	6,114,646	15,046,918	18,063,329	50,550,546	
90,000 - 99,999	8,009	5.2%	3,052	2,798,422	759,405,455	94,819	11,390,967	420,522,176	1,800,000	6,263	121,867,375	1,746	75,787,391	150,819,480	(31,097,176)	(3,883)	-20.6%	19.9%	2,239,611	9,356,546	5,772,388	13,914,219	16,699,212	45,173,960	
100,000 - 149,999	20,884	4.4%	7,194	8,920,287	2,507,703,957	120,078	37,092,933	1,099,571,484	1,556,500	15,749	312,540,125	5,135	228,819,641	902,309,140	(2,685,509)	(1,129)	-0.3%	36.0%	8,154,000	34,513,349	20,745,375	49,595,470	63,634,810	115,859,361	
150,000 - 199,999	7,875	3.9%	2,037	3,604,001	1,355,433,398	172,119	24,150,902	281,412,615	-	5,497	109,359,750	2,378	99,197,223	889,614,712	48,138,217	6,113	5.4%	65.6%	4,048,254	22,961,830	12,880,969	30,305,513	37,453,885	31,437,825	
200,000 - 499,999	13,380	5.4%	2,578	6,965,965	4,113,573,352	307,442	148,589,035	242,115,796	-	8,029	162,733,500	5,351	237,175,281	3,620,137,810	116,627,202	8,717	3.2%	88.0%	7,175,924	70,321,960	37,456,624	81,344,896	129,594,628	26,235,757	
500,000 - 999,999	5,085	10.3%	1,186	3,036,247	3,559,318,460	699,964	130,083,883	83,873,983																	

TABLE 2A. TAX YEAR 2020 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 [\$0 Tax Liability]		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]				Computed Tax Liability [before application of credits] [\$]	RESIDENCY STATUS												
	[Combined Filing Statuses]	Std Ded as a % of \$0 Tax Returns [%]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [\$]			Additions [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†			Standard Deduction††††: [§ 105-153.5(a)(1)]		Computed NC Taxable Income [includes returns with deficit]					Resident Returns†				Part-Year Resident Returns†††/ Nonresident Returns†††								
							Additions	Other Deductions	Child Deduction Amount*	Returns Filled with \$0 Tax Liability	as a % of All Re- turns [%]	Deduction Amount [\$]	Average SD [\$]	[before part-year/ nonresident taxable percentage] [%]	[after part-year/ nonresident taxable percentage] [%]		Average NC Taxable Income Value [\$]	Effective Taxable Factor [%]	[before application of credits] [%]	Returns Filed		Gross Tax Liability		Returns Filed		Gross Tax Liability			
																				Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total		
																												Amount	% of Total
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																													
Non-Positive AGI	134,743	89.4%	14,759	30,743,186	(13,735,362,338)	(114,048)	5,565,154,972	365,322,280	42,262,500	120,435	97.7%	1,595,391,375	13,247	(10,173,183,521)	(3,476,884,335)	(28,869)	34.2%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
\$ 1 - 3,999	223,788	98.8%	101,907	7,299,783	444,200,384	2,008	57,010,799	12,131,790	82,877,500	221,163	97.9%	2,670,821,375	12,076	(2,264,619,482)	(2,212,805,610)	(10,005)	97.7%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	357,127	98.7%	249,736	34,570,437	2,468,955,723	7,005	79,882,552	42,451,029	185,867,500	352,432	92.8%	4,347,359,125	12,335	(2,026,839,379)	(1,970,623,740)	(5,592)	97.2%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	144,564	96.9%	88,598	20,237,631	1,685,599,447	12,039	32,680,579	108,117,930	243,150,000	140,011	41.8%	2,170,752,875	15,504	(803,740,779)	(791,883,603)	(5,656)	98.5%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
15,000 - 19,999	103,511	96.6%	65,197	21,876,791	1,731,599,640	17,325	17,907,338	158,354,204	266,032,500	99,946	31.6%	1,763,306,375	17,643	(438,186,101)	(446,070,544)	(4,463)	101.8%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
20,000 - 24,999	52,389	94.0%	29,502	13,327,966	1,086,589,336	22,061	10,008,172	214,487,113	127,350,000	49,254	16.1%	912,196,625	18,520	(157,436,230)	(184,558,912)	(3,747)	117.2%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
25,000 - 29,999	22,542	88.4%	8,560	4,503,974	541,643,639	27,175	6,404,052	228,993,064	44,336,000	19,932	6.8%	345,666,250	17,342	(70,947,623)	(108,688,396)	(5,453)	153.2%	606,719	16,338	82.0%	593,966	97.9%	3,594	18.0%	12,753	2.1%			
30,000 - 39,999	26,866	84.4%	6,699	3,283,694	787,817,873	34,758	10,307,999	476,456,316	16,958,500	22,666	4.4%	362,146,000	15,977	(57,434,944)	(151,823,313)	(6,698)	264.3%	1,831,127	17,220	76.0%	1,799,476	98.3%	5,446	24.0%	31,651	1.7%			
40,000 - 49,999	22,195	83.8%	5,794	2,905,292	834,647,174	44,893	9,899,726	526,390,329	6,796,500	18,592	4.8%	297,866,375	16,021	13,493,696	(102,469,986)	(5,512)	-759.4%	2,590,875	14,114	75.9%	2,554,762	98.6%	4,478	24.1%	36,113	1.4%			
50,000 - 59,999	19,067	83.1%	5,254	2,909,563	868,917,533	54,849	8,292,687	539,574,699	5,537,000	15,842	5.3%	258,903,000	16,343	73,195,521	(57,186,170)	(3,610)	-78.1%	3,434,915	12,033	76.0%	3,385,612	98.6%	3,809	24.0%	49,303	1.4%			
60,000 - 69,999	15,657	81.3%	4,548	2,630,062	824,529,153	64,796	7,288,083	505,089,493	3,818,000	12,725	5.4%	219,165,625	17,223	103,744,118	(39,932,356)	(3,138)	-38.5%	3,019,723	9,367	73.6%	2,964,259	98.2%	3,358	26.4%	55,464	1.8%			
70,000 - 74,999	6,643	79.8%	1,891	1,304,702	383,997,228	72,439	4,073,798	230,394,509	1,664,500	5,301	5.3%	94,401,125	17,808	61,610,892	(12,384,780)	(2,336)	-20.1%	1,422,110	3,806	71.8%	1,388,903	97.7%	1,495	28.2%	33,207	2.3%			
75,000 - 79,999	5,740	80.3%	1,622	1,197,247	356,884,826	77,415	3,691,202	206,705,314	1,584,500	4,610	5.1%	84,382,125	18,304	67,904,089	(8,441,140)	(1,831)	-12.4%	1,346,100	3,162	68.6%	1,307,319	97.1%	1,448	31.4%	38,781	2.9%			
80,000 - 89,999	9,910	79.9%	2,932	2,060,035	717,468,674	84,792	5,479,796	382,573,388	1,950,000	7,919	4.9%	149,812,000	18,918	142,613,082	(11,756,465)	(1,485)	-8.2%	2,418,711	5,324	67.2%	2,341,238	96.8%	2,595	32.8%	77,473	3.2%			
90,000 - 99,999	8,009	78.2%	2,291	1,853,436	593,886,008	94,825	5,772,483	331,886,050	1,653,000	6,263	4.5%	121,867,375	19,458	144,252,066	(9,260,232)	(1,479)	-6.4%	1,918,150	4,011	64.0%	1,864,391	97.2%	2,252	36.0%	53,759	2.8%			
100,000 - 149,999	20,884	75.4%	5,097	5,142,898	1,885,803,251	119,741	23,066,413	812,726,913	1,401,000	15,749	3.8%	312,540,125	19,845	782,201,626	43,354,435	2,753	5.5%	6,893,135	7,893	50.1%	6,649,105	96.5%	7,856	49.9%	244,030	3.5%			
150,000 - 199,999	7,875	69.8%	1,297	2,088,974	944,381,777	171,799	12,658,439	171,337,083	-	5,497	3.4%	109,359,750	19,894	676,343,383	52,001,449	9,460	7.7%	3,317,007	1,212	22.0%	3,134,750	94.5%	4,285	78.0%	182,257	5.5%			
200,000 - 499,999	13,380	60.0%	1,419	3,330,520	2,408,725,410	300,003	37,308,862	121,568,470	-	8,029	4.8%	162,733,500	20,268	2,161,732,302	82,364,355	10,258	3.8%	4,767,114	496	6.2%	4,437,052	93.1%	7,533	93.8%	330,062	6.9%			
500,000 - 999,999	5,085	42.4%	460	1,040,306	1,484,649,285	688,613	39,889,201	29,140,565	-	2,156	9.6%	44,161,000	20,483	1,451,236,921	28,534,932	13,235	2.0%	1,505,646	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
1,000,000 or more	6,697	22.9%	551	2,377,371	6,414,985,431	4,179,144	68,779,629	63,580,509	-	1,535	14.3%	30,976,125	20,180	6,389,208,426	79,798,617	51,986	1.2%	4,189,427	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
TOTAL	1,206,672	93.7%	598,114	164,683,867	12,683,919,454	11,224	6,005,556,782	5,527,281,047	1,033,239,000	1,130,057	24.1%	16,053,808,125	14,206	(3,924,851,936)	(9,298,715,794)	49,495	236.9%	40,128,421	1,010,598	89.4%	38,677,607	96.4%	119,459	10.6%	1,450,814	3.6%			

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2020.

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2020.

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2020 with North Carolina reportable income.

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 related forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 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

The 2017 Appropriations Act [SL 2017-57] reduces the personal income tax rate to 5.25% [from 5.499%] 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 2020 vary according to filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

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.

Average NC taxable income value shown for total is based on returns with positive NC taxable 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. Information is suppressed to avoid disclosing specific taxpayer details for income levels with low return counts; column totals reflect original totals prior to disclosure handling.





Exhibit 2.1 Tax Year 2020: Number of Returns With \$0 Tax Liability by Filing Status

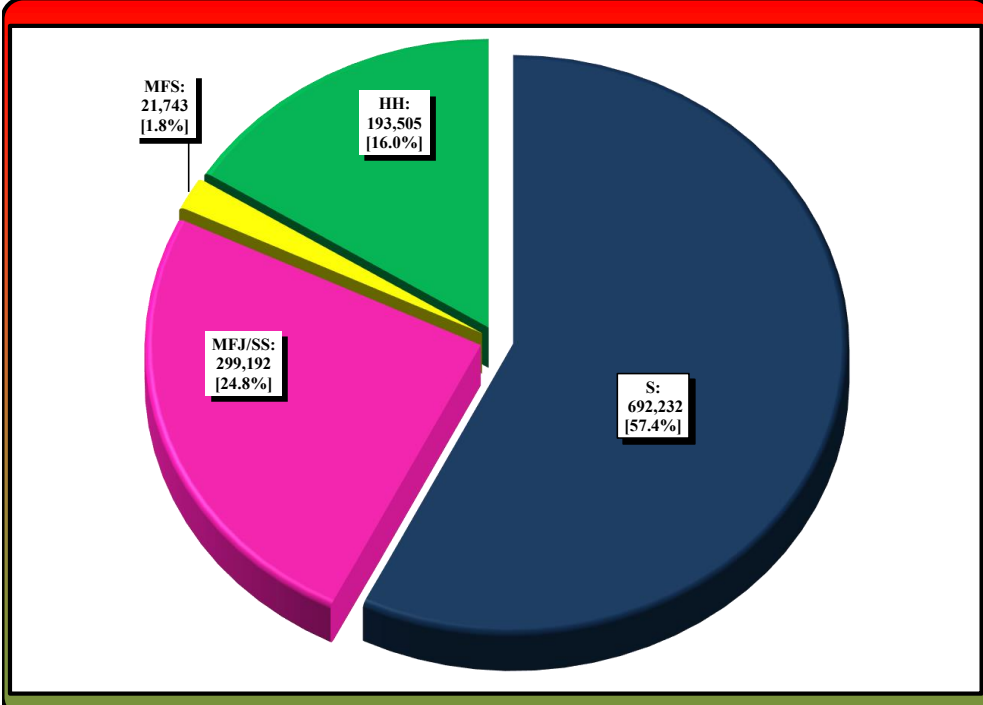


Exhibit 2.2 Tax Year 2020: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Filing Status

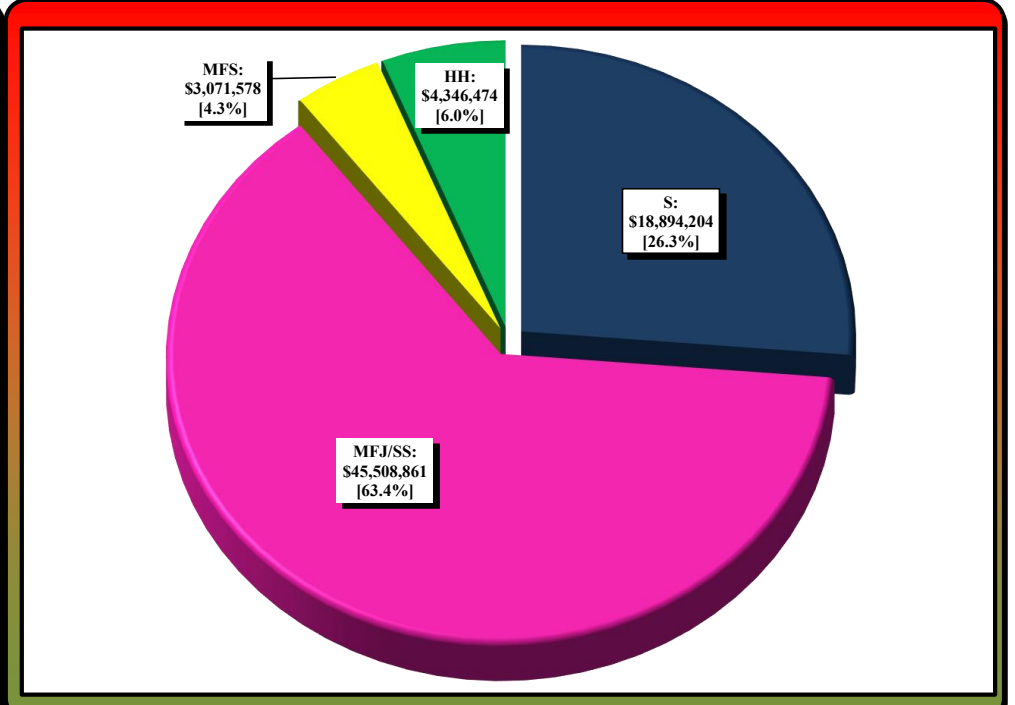


Exhibit 2.3 Tax Year 2020: Number of Returns With \$0 Tax Liability by Residency Status

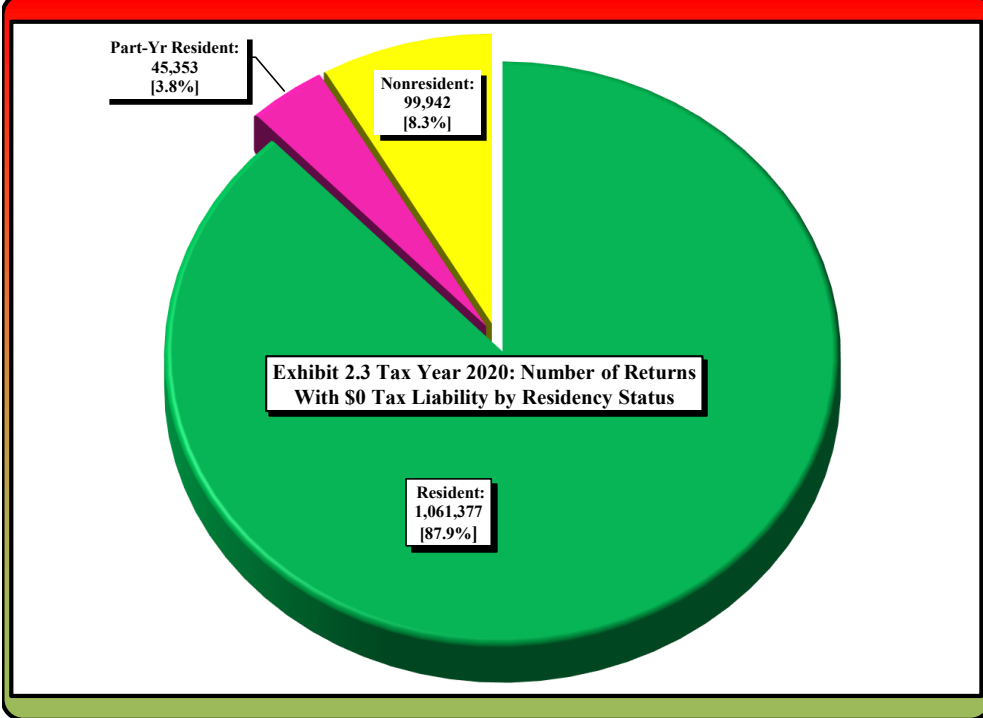


Exhibit 2.4 Tax Year 2020: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Residency Status

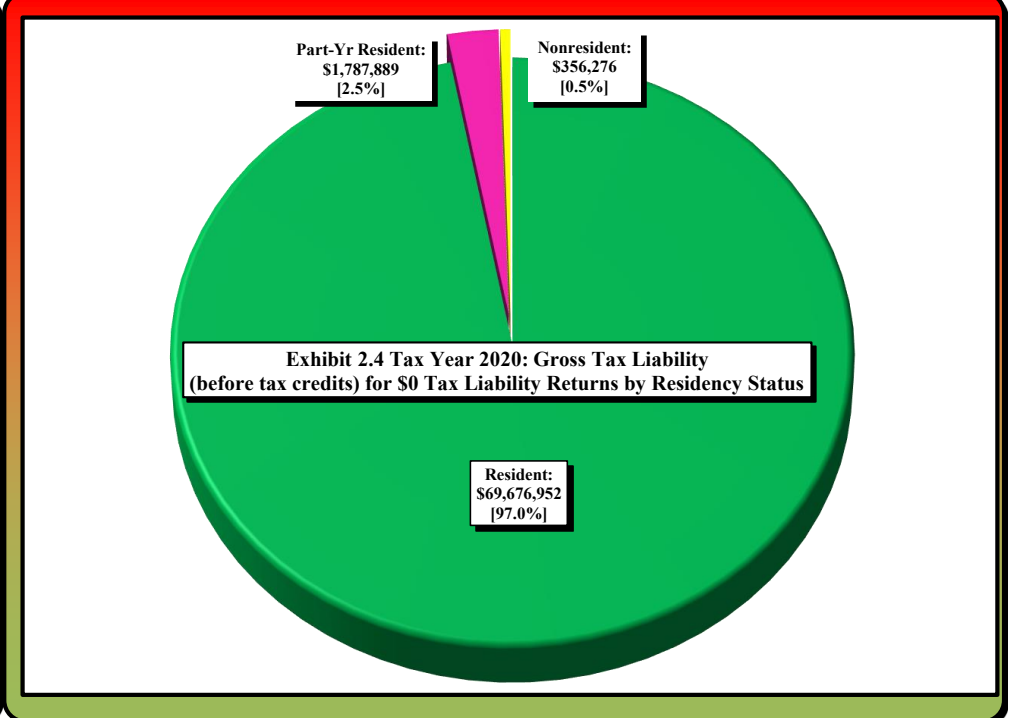




TABLE 3A. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

SINGLE: STANDARD DEDUCTION																									
Income Level	Aggregate Number of Returns Filed [S]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]					Tax Liability								
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)]		Standard Deduction††: [§ 105-153.5(a)(1)]††		Standard 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 [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability				
		[Net Tax* > Pre-payments] [S]	[Net Tax* < Pre-payments] [S]	[Additions] [S]	[Deductions] [S]			[% of S Returns Filed] [%]	[% of S SD/ID Value Amount] [%]	[after application of credits] [S]	as a % of TY2020 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]	Deductions [S]	Number of Returns Filed	% of S Returns Filed [%]	Standard Deduction [Amount] [S]	% of S SD/ID Value Amount [%]												
NCTI Level																									
A. BY SIZE OF NC TAXABLE INCOME																									
No Taxable Income	683,349	583	51,093	341,058	49,586,459	4,969,319,052	7,703	794,834,891	1,686,794,683	645,083	94.4%	6,934,642,250	69.6%	(2,857,282,990)	(4,459,457,930)	(6,913)	156.1%	-57.5%	-	-	-	-	-	-	
\$ 1 - 2,000	120,235	41,377	1,671,320	71,903	14,540,328	2,204,398,411	19,183	95,821,345	112,866,196	114,917	95.6%	1,235,357,750	87.1%	951,995,810	110,010,810	957	11.6%	43.2%	5,775,818	32,685	5,743,133	55.3%	50	5.22%	
2,001 - 4,000	100,725	38,509	4,179,059	57,600	11,727,809	1,850,486,964	19,113	80,759,896	91,323,012	96,816	96.1%	1,040,772,000	88.4%	799,151,848	287,995,879	2,975	36.0%	43.2%	15,119,836	114,703	15,005,133	55.3%	155	5.21%	
4,001 - 6,000	90,603	38,553	6,352,549	48,156	10,433,837	1,728,504,133	19,801	86,834,354	89,515,288	87,295	96.3%	938,421,250	92.1%	787,401,949	435,159,462	4,985	55.3%	45.6%	22,846,150	166,765	22,679,385	54.6%	260	5.21%	
6,001 - 10,000	169,026	80,159	18,632,461	81,646	18,612,151	3,645,816,801	22,371	200,868,802	163,028,773	162,969	96.4%	1,751,916,750	66.8%	1,931,740,080	1,296,027,085	7,953	67.1%	53.0%	68,042,087	572,496	67,469,591	55.0%	414	5.21%	
10,001 - 12,750	103,539	50,151	13,748,989	48,787	11,621,648	2,493,236,366	25,006	117,661,022	114,542,407	99,707	96.3%	1,071,850,250	87.5%	1,424,504,731	1,132,367,968	11,357	79.5%	57.1%	59,449,590	582,169	58,867,421	53.6%	590	5.20%	
12,751 - 15,000	79,845	38,939	11,508,051	37,347	8,734,652	2,082,788,636	27,083	88,496,742	95,946,055	76,903	96.3%	826,707,250	92.1%	1,248,632,073	1,066,083,594	13,863	85.4%	60.0%	55,969,797	592,566	55,377,231	52.4%	720	5.19%	
15,001 - 17,000	66,552	32,903	10,110,852	30,547	7,057,358	1,885,909,459	29,485	65,439,648	89,606,759	63,961	96.1%	687,580,500	90.9%	1,174,161,558	1,022,986,257	15,994	87.1%	62.3%	53,707,121	644,347	53,062,774	51.4%	830	5.19%	
17,001 - 20,000	94,470	46,473	14,653,484	43,393	10,024,616	2,892,551,516	31,904	90,873,294	129,560,309	90,663	96.0%	974,627,250	92.8%	1,879,233,251	1,676,414,038	18,491	89.2%	65.0%	88,011,858	1,080,987	86,930,871	51.3%	959	5.19%	
20,001 - 21,250	37,953	18,354	6,010,725	17,776	4,039,831	1,250,098,475	34,218	32,521,491	55,122,856	36,533	96.3%	392,729,750	92.6%	834,767,360	753,622,962	20,629	90.3%	66.8%	39,565,338	511,733	39,053,605	52.2%	1,069	5.18%	
21,251 - 25,000	106,243	50,586	17,255,739	50,084	10,698,329	3,700,688,055	36,363	99,613,879	171,560,523	101,770	95.8%	1,094,027,500	91.9%	2,534,713,911	2,350,321,879	23,094	92.7%	68.5%	123,392,024	1,721,103	121,670,921	52.3%	1,196	5.18%	
25,001 - 30,000	123,953	57,857	20,889,750	59,430	12,095,611	4,841,725,008	40,954	93,747,370	204,791,259	118,231	95.4%	1,270,897,250	87.6%	3,459,783,869	3,242,138,807	27,424	93.7%	71.5%	170,212,481	2,765,231	167,447,250	51.6%	1,416	5.16%	
30,001 - 40,000	184,551	83,362	33,190,606	88,940	18,449,729	8,380,740,566	48,189	121,770,133	304,594,858	173,914	94.2%	1,869,575,500	87.8%	6,328,340,341	6,027,986,235	34,659	95.2%	75.5%	316,454,523	5,854,243	310,600,280	47.5%	1,786	5.15%	
40,001 - 50,000	124,045	52,113	23,943,764	60,679	13,252,165	6,641,554,376	58,207	81,592,990	200,971,673	114,103	92.0%	1,226,607,250	83.9%	5,295,568,443	5,089,870,818	44,608	96.1%	79.7%	267,218,310	5,837,499	261,380,811	40.9%	2,291	5.14%	
50,001 - 60,000	81,039	31,648	17,290,979	39,646	9,746,531	4,939,618,055	68,699	49,345,911	137,845,095	71,902	88.7%	772,946,500	82.1%	4,078,172,371	3,926,277,766	54,606	96.3%	82.6%	206,129,690	4,940,776	201,188,914	34.0%	2,798	5.12%	
60,001 - 75,000	73,798	28,271	18,272,375	33,556	10,211,156	5,150,225,575	82,331	70,839,383	130,290,062	62,555	84.8%	672,466,250	58.6%	4,478,308,646	4,173,844,887	66,723	94.5%	85.8%	219,126,952	6,046,142	213,080,810	25.8%	3,406	5.11%	
75,001 - 80,000	16,511	6,108	4,844,874	7,138	2,286,456	1,248,107,489	93,219	13,124,998	30,590,904	13,389	81.1%	143,931,750	71.8%	1,086,709,833	1,036,638,798	77,425	95.4%	87.1%	54,423,531	1,610,736	52,812,795	21.2%	3,944	5.09%	
80,001 - 100,000	43,792	15,996	15,320,218	17,390	7,170,234	3,521,888,856	104,427	36,713,346	87,827,173	33,726	77.0%	362,554,500	64.7%	3,108,220,529	2,996,242,481	88,841	96.4%	83.1%	157,302,850	4,638,828	152,664,022	16.4%	4,527	5.10%	
100,001 - 120,000	24,040	8,445	11,022,881	8,407	4,028,240	2,166,666,119	127,309	33,501,552	52,393,239	17,019	70.8%	182,954,250	55.3%	1,964,820,182	1,853,671,045	108,918	94.3%	90.7%	97,317,733	3,033,530	94,284,203	12.1%	5,540	5.09%	
120,001 - 160,000	22,399	7,773	15,044,990	6,671	4,888,259	2,410,423,742	165,540	49,143,646	61,861,553	14,561	65.0%	156,530,750	45.3%	2,241,175,085	1,987,692,847	136,508	88.7%	93.0%	104,353,883	3,336,135	101,017,748	8.7%	6,938	5.08%	
160,001 - 200,000	9,865	3,237	9,273,053	2,458	2,729,726	1,190,386,611	206,916	42,448,377	32,024,789	5,753	58.3%	61,844,750	39.0%	1,138,965,449	1,020,948,707	177,464	89.6%	95.7%	53,599,816	1,918,951	51,680,865	6.5%	8,983	5.06%	
200,001 or more	18,539	5,275	50,552,315	3,459	14,934,783	4,372,524,585	496,821	330,451,329	125,107,963	8,801	47.5%	94,610,750	8.2%	4,483,257,201	3,959,522,821	449,895	88.3%	102.5%	207,875,025	14,445,258	193,429,767	3.7%	21,978	4.89%	
TOTAL	2,375,072	736,672	324,372,128	1,155,889	256,869,909	73,567,658,851	33,280	2,676,404,399	4,168,169,469	2,210,563	93.1%	23,763,552,250	75.1%	48,312,341,531	40,986,076,517	29,030	84.8%	65.7%	2,385,894,413	60,446,883	2,325,447,530	17.7%	1,052	3.16%	
FAGI Level																									
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	96,694	749	1,046,270	6,586	6,862,375	(1,927,648,439)	(22,083)	955,018,301	59,148,353	87,290	90.3%	938,367,500	93.4%	(1,970,145,991)	(1,413,742,477)	(16,196)	71.8%	102.2%	2,576,876	73,996	2,502,880	8.4%	29	-0.13%	
\$ 1 - 3,999	189,298	3,209	403,483	88,648	5,646,104	379,098,602	2,029	83,926,052	24,239,508	186,800	98.7%	2,008,100,000	98.1%	(1,569,314,763)	(1,533,765,009)	(8,211)	97.7%	-414.0%	951,816	[D]	[D]	636,769	48.4%	3	0.17%
4,000 - 9,999	303,969	17,661	4,781,376	211,625	29,405,701	2,095,914,839	6,991	262,647,385	59,995,192	299,810	98.6%	3,222,957,500	97.7%	(924,390,468)	(897,284,283)	(2,993)	97.1%	-44.1%	[D]	[D]	7,513,865	81.2%	25	0.36%	
10,000 - 14,999	238,599	66,295	9,930,179	149,722	31,358,517	2,905,174,479	12,421	198,500,355	113,997,340	233,889	98.0%	2,511,306,750	96.5%	475,370,744	499,196,802	1,921	94.5%	16.4%	28,155,583	203,172	27,952,411	89.6%	120	0.96%	
15,000 - 19,999	198,364	83,501	18,504,406	102,102	22,047,617	3,374,766,439	17,449	157,013,249	144,739,797	193,402	97.5%	2,079,071,500	95.6%	1,307,968,391	1,239,878,476	6,411	94.8%	38.8%	67,826,929	621,629	67,205,300	89.1%	347	1.99%	
20,000 - 24,999	177,624	81,429	21,466,339	84,381	18,818,788	3,877,531,487	22,466	131,592,910	170,930,044	172,595	97.2%	1,855,396,250	95.0%	1,982,708,094	1,874,987,589	10,864	94.6%	51.1%	100,762,201	1,076,913	99,685,288	79.8%	578	2.57%	
25,000 - 29,999	161,400	76,246	21,576,329	74,101	16,213,847	4,291,769,174	27,458	107,289,192	194,865,971	156,301	96.8%	1,680,235,750	94.4%	2,523,965,645	2,394,790,934	15,322	94.9%	58.8%	127,754,749	1,575,504	126,179,245	70.1%	807	2.94%	
30,000 - 39,999	273,885	125,126	38,487,483	128,702	25,152,736	9,162,670,515	34,777	146,430,624	416,121,811	263,472	96.2%	2,832,324,000	93.1%	6,060,655,328	5,774,257,831	21,916	95.3%	66.1%	306,262,058	4,644,230	301,617,828	61.7%	1,154	3.29%	
40,000 - 49,999	201,211	87,518	30,695,345	95,120	18,401,396	8,482,730,380	44,712	86,937,480	480,148,621	189,721	94.3%	2,039,500,750	89.9%	6,050,018,489	5,745,353,286	30,283	95.0%	71.3%	304,086,978	5,533,529	298,553,449	55.4%	1,474	3.52%	
50,000 - 59,999	146,073	59,549	24,686,611	68,572	14,831,533	7,313,089,796	54,665	65,554,150	535,283,990	133,7															

TABLE 3B. TAX YEAR 2020 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),(e2)] Additions [§ 105-153.6]		Itemized Deductions††: [§ 105-153.5(a)(2)]††			[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]			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]	percentage	percentage	Average Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]	after application of credits [S]	as a % of TY2020 Tax Liability [%]	Average per Return [S]	Effective Tax Rate††† [%]								
		Number of Returns Filed	[S]	Number of Returns Filed	[S]			[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]
NCTI Level																															
A. BY SIZE OF NC TAXABLE INCOME																															
No Taxable Income	683,349	38	1,117	12,282	13,259,226	21,307,208,486	556,818	2,206,726,721	1,235,577,674	38,266	5.6%	3,023,023,967	30.4%	79,000	19,255,333,566	(656,455,832)	(17,155)	-3.4%	90.4%	-	-	-	-	-	-	-	-	-	-	-	-
S 1 - 2,000	120,235	2,325	97,541	2,766	1,385,992	1,079,683,920	203,024	52,903,019	49,685,450	5,318	4.4%	183,707,902	12.9%	34,545	899,193,587	4,772,003	897	0.5%	83.3%	250,540	1,922	248,618	2.4%	47	5.21%						
S 2,001 - 4,000	100,725	1,773	231,765	2,086	1,278,087	751,973,667	192,370	23,436,982	37,785,385	3,909	3.9%	136,907,901	11.6%	35,024	600,717,363	11,542,959	2,953	1.9%	79.9%	606,010	4,662	601,348	2.2%	154	5.21%						
S 4,001 - 6,000	90,603	1,481	317,255	1,798	1,078,891	522,822,882	158,408	15,965,575	30,358,793	3,308	3.7%	80,313,111	7.9%	24,278	428,116,553	16,539,253	5,000	3.9%	81.9%	868,298	9,532	858,766	2.1%	260	5.19%						
S 6,001 - 10,000	169,026	2,603	811,346	3,412	2,380,604	1,688,391,461	278,750	26,031,822	67,719,406	6,057	3.6%	871,621,388	33.2%	143,903	775,082,489	48,101,753	7,942	6.2%	45.9%	2,525,347	24,677	2,500,670	2.0%	413	5.20%						
S 10,001 - 12,750	103,539	1,607	655,762	2,198	1,556,289	620,328,732	161,881	17,872,733	43,715,233	3,832	3.7%	152,992,630	12.5%	39,925	441,493,602	43,568,290	11,370	9.9%	71.2%	2,287,324	28,022	2,259,302	2.1%	590	5.19%						
S 12,751 - 15,000	79,845	1,186	554,883	1,733	1,187,991	481,182,711	163,556	12,718,406	30,022,678	2,942	3.7%	70,659,676	7.9%	24,018	393,218,763	40,817,621	13,874	10.4%	81.7%	2,142,925	24,762	2,118,163	2.0%	720	5.19%						
S 15,001 - 17,000	66,552	997	514,107	1,574	1,310,689	414,792,841	160,990	6,525,192	31,148,229	2,591	3.9%	68,512,040	9.1%	26,442	321,657,764	41,458,966	16,001	12.9%	77.5%	2,176,608	28,464	2,148,144	2.1%	829	5.18%						
S 17,001 - 20,000	94,470	1,461	810,072	2,330	1,607,363	431,203,881	113,266	13,551,214	40,781,093	3,807	4.0%	76,016,546	7.2%	19,968	327,957,456	70,343,202	18,477	21.4%	76.1%	3,693,040	50,617	3,642,423	2.2%	957	5.18%						
S 20,001 - 21,250	37,953	542	310,286	870	632,681	160,695,162	113,166	2,136,520	15,944,377	1,420	3.7%	31,297,074	7.4%	22,040	115,590,231	29,296,252	20,631	25.3%	71.9%	1,538,064	24,702	1,513,362	2.0%	1,066	5.17%						
S 21,251 - 25,000	106,243	1,629	963,309	2,825	2,045,414	490,600,273	109,680	10,151,832	48,949,481	4,743	4.2%	96,356,944	8.1%	21,542	355,445,680	103,368,343	23,109	29.1%	72.5%	5,426,844	80,758	5,346,086	2.3%	1,195	5.17%						
S 25,001 - 30,000	123,953	2,207	1,178,576	3,489	2,342,470	751,130,934	131,087	9,142,893	59,631,553	5,730	4.6%	179,812,348	12.4%	31,381	520,829,926	157,503,492	27,488	30.2%	69.3%	8,268,985	147,647	8,121,338	2.5%	1,417	5.16%						
S 30,001 - 40,000	184,551	3,960	2,979,344	6,597	4,469,331	1,347,639,515	126,694	36,431,387	103,306,955	10,637	5.8%	260,507,700	12.2%	24,491	1,020,256,247	371,140,676	34,891	36.4%	75.7%	19,484,896	364,532	19,120,364	2.9%	1,798	5.15%						
S 40,001 - 50,000	124,045	3,499	2,740,187	6,372	4,019,312	1,184,361,838	119,127	32,900,851	79,145,522	9,942	8.0%	234,898,188	16.1%	23,627	903,218,979	447,457,848	45,007	49.5%	76.3%	23,491,551	461,464	23,030,087	3.6%	2,316	5.15%						
S 50,001 - 60,000	81,039	3,231	2,823,771	5,840	3,947,521	1,132,263,923	123,921	22,974,594	64,434,945	9,137	11.3%	168,859,045	17.9%	18,481	921,944,527	501,605,174	54,898	54.4%	81.4%	26,334,260	567,265	25,766,995	4.4%	2,820	5.14%						
S 60,001 - 75,000	73,798	3,921	3,762,672	7,234	4,799,920	2,044,539,401	181,850	23,526,144	72,759,494	11,243	15.2%	474,440,212	41.4%	42,199	1,520,865,839	755,684,393	67,214	49.7%	74.4%	39,673,497	865,863	38,807,634	4.7%	3,452	5.14%						
S 75,001 - 80,000	16,511	1,098	1,109,194	1,999	1,451,537	423,012,435	135,494	6,922,982	20,278,268	3,122	18.9%	56,636,537	28.2%	18,141	353,020,612	241,825,576	77,459	68.5%	83.5%	12,695,824	338,147	12,357,677	5.0%	3,958	5.11%						
S 80,001 - 100,000	43,792	3,447	4,004,831	6,528	4,823,440	1,794,329,308	178,256	25,706,481	57,224,991	10,066	23.0%	197,594,920	35.3%	19,630	1,565,215,878	899,528,652	89,363	57.8%	87.2%	47,225,333	1,171,012	46,054,321	4.9%	4,575	5.12%						
S 100,001 - 120,000	24,400	2,456	3,410,098	4,509	4,111,344	1,367,752,401	194,809	24,371,892	38,514,766	7,021	29.1%	1,376,063,442	44.7%	21,807	1,205,633,464	767,406,383	109,302	63.7%	88.1%	40,888,828	904,486	39,984,342	5.0%	5,610	5.13%						
S 120,001 - 160,000	22,399	3,126	5,719,876	4,672	5,138,063	1,660,949,906	211,910	38,911,203	49,625,463	7,838	35.0%	189,062,557	54.7%	24,121	1,461,173,089	1,075,821,116	137,257	73.6%	88.0%	56,480,584	1,569,409	54,911,175	4.8%	7,006	5.15%						
S 160,001 - 200,000	9,865	1,690	4,520,765	2,400	3,382,402	1,294,968,684	314,924	27,214,012	28,479,670	4,112	41.0%	96,573,190	61.0%	23,886	1,197,129,833	732,161,787	178,055	61.2%	92.4%	38,438,489	1,156,583	37,281,906	4.7%	9,067	5.09%						
S 200,001 or more	18,539	4,383	60,376,828	5,303	42,994,385	13,866,306,763	1,423,938	1,020,704,802	411,981,151	9,738	52.9%	1,064,037,385	91.8%	109,267	13,410,993,029	7,183,233,222	737,650	53.6%	96.7%	377,119,725	22,884,136	354,235,589	6.8%	36,377	4.93%						
TOTAL	2,375,072	48,660	98,193,585	88,817	109,202,952	54,816,139,124	333,211	3,656,827,257	2,617,070,577	164,509	6.9%	7,861,807,324	24.9%	47,790	47,994,088,480	12,886,721,129	107,279	26.9%	87.6%	711,016,872	30,708,662	680,308,210	5.2%	4,135	5.02%						
FAGI Level																															
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																															
Non-Positive AGI	96,694	158	676,063	1,317	3,053,631	(1,225,416,780)	(130,308)	673,275,656	52,901,208	9,404	9.7%	65,971,459	6.6%	7,015	(671,013,791)	(175,521,725)	(18,665)	26.2%	54.8%	2,190,372	128,198	2,062,174	7.0%	219	-0.17%						
S 1 - 3,999	189,298	350	72,453	650	408,366	4,402,298	1,762	3,648,540	1,216,631	2,498	1.3%	38,895,009	1.9%	15,570	(32,060,802)	(13,048,342)	(12,429)	96.8%	-728.3%	[D]	[D]	121,115	9.2%	48	2.75%						
S 4,000 - 9,999	303,969	436	124,223	1,546	739,598	29,686,801	7,138	7,122,253	3,145,413	4,159	1.4%	76,060,726	2.3%	18,288	(42,397,085)	(41,053,513)	(9,871)	96.8%	-142.8%	[D]	[D]	292,440	3.2%	70	0.99%						
S 10,000 - 14,999	238,599	798	187,551	1,996	921,391	59,310,646	12,592	7,230,786	5,302,408	4,710	2.0%	90,542,739	3.5%	19,224	(29,303,715)	(28,476,965)	(6,046)	97.2%	-49.4%	509,029	6,185	502,844	1.6%	107	0.85%						
S 15,000 - 19,999	198,364	1,340	339,279	2,284	1,124,391	86,794,027	17,492	6,462,674	13,118,427	4,962	2.5%	95,034,418	4.4%	19,152	(14,896,144)	(15,467,342)	(3,117)	103.8%	-17.2%	919,285	8,246	911,039	1.2%	184	1.05%						
S 20,000 - 24,999	177,624	1,565	475,571	2,447	1,333,843	113,206,423	22,511	5,599,625	20,044,765	5,029	2.8%	98,515,938	5.0%	19,590	245,345	(805,233)	(160)	-328.2%	0.2%	1,474,532	9,885	1,464,647	1.2%	291	1.29%						
S 25,000 - 29,999	161,400	1,677	623,163	2,615	1,521,553	140,283,993	27,512	5,483,844	25,929,961	5,099	3.2%	99,066,505	5.6%	19,429	20,771,371	18,778,117	3,683	90.4%	14.8%	2,235,735	22,915	2,212,820	1.2%	434	1.58%						
S 30,000 - 39,999	273,885	3,182	1,480,191	5,823	3,456,007	364,468,350	35,001	14,353,922	73,333,781	10,413	3.8%	208,399,908	6.9%	20,013	97,088,583	89,526,064	8,598	92.2%	26.6%	7,001,199	101,251	6,899,948	1.4%	663	1.89%						
S 40,000 - 49,999	201,211	3,388	1,860,613	6,745	4,533,870	517,436,515	45,034	24,515,500	104,383,742	11,490	5.7%	230,057,527	10.1%	20,022	207,510,746	195,516,671	17,016	94.2%	40.1%	12,305,256	217,901	12,087,355	2.2%	1,052	2.34%						
S 50,000 - 59,999	146,073	3,738	2,208,609	7,259	4,272,089	677,169,809	55,090	13,148,825	136,023,892	12,292	8.4%	245,079,711	14.6%	19,9																	

TABLE 4. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY AGMA LEVEL

MARRIED FILING JOINTLY/SURVIVING SPOUSE																										
Income Level	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:				Deductions Claimed Pursuant to § 105-153.5(a)(1),(a)(2) by Type††:				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)]		Standard Deduction		Itemized Deductions		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 [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY 2020 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	Other Deductions	Child Deduction Amount† [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed†	Deduction Amount [S]											
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]																					
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																										
No Taxable Income	294,333	441	31,044	137,459	105,183,805	45,796,811,014	155,595	8,434,519,083	5,078,856,355	265,334,000	263,889	5,673,613,500	30,444	5,295,660,781	37,917,865,462	(4,522,541,543)	(15,365)	-11.9%	82.8%	-	-	-	-	-	-	-
\$ 1 - 2,000	50,183	19,715	779,798	29,268	13,350,680	11,167,194,344	222,529	259,812,377	390,378,478	51,097,500	43,027	925,080,500	7,156	682,618,077	9,377,832,166	45,937,991	915	0.5%	84.0%	2,411,943	10,559	2,401,384	23.1%	48	5.23%	
2,001 - 4,000	38,056	13,739	1,699,320	24,095	12,810,689	7,494,775,850	196,941	203,842,946	300,522,496	43,068,000	33,977	730,505,500	4,079	441,614,859	6,182,907,641	113,321,114	2,978	1.8%	82.5%	5,949,464	32,663	5,916,801	21.8%	155	5.22%	
4,001 - 6,000	33,720	11,478	2,279,896	22,050	12,314,742	6,155,105,589	182,536	115,683,958	331,961,761	41,677,000	30,676	659,534,000	3,044	345,119,001	4,892,497,785	168,222,731	4,989	3.4%	79.5%	8,831,614	52,781	8,778,833	21.0%	260	5.22%	
6,001 - 10,000	62,106	20,397	5,991,733	41,413	24,311,992	8,634,740,610	139,032	299,892,868	533,165,941	78,048,500	57,333	1,232,659,500	4,773	417,255,372	6,673,504,165	495,139,864	7,972	7.4%	77.3%	25,994,985	199,046	25,795,939	21.0%	415	5.21%	
10,001 - 12,750	39,959	12,607	4,914,500	27,162	16,539,730	5,437,866,381	136,086	106,738,483	361,235,628	48,612,500	37,087	797,370,500	2,872	243,421,378	4,093,954,858	453,761,355	11,356	11.1%	75.3%	23,822,538	220,631	23,601,907	21.5%	591	5.20%	
12,751 - 15,000	31,240	9,911	4,434,416	21,194	12,975,004	4,125,143,533	132,047	100,523,976	297,191,218	36,501,500	29,164	627,026,000	2,076	121,322,378	3,052,626,413	432,970,888	13,860	14.2%	74.0%	22,730,964	208,878	22,522,086	21.3%	721	5.20%	
15,001 - 17,000	28,059	8,936	4,304,255	19,018	11,823,924	3,514,447,097	125,252	72,656,661	280,197,824	34,681,500	26,282	565,063,000	1,777	143,963,451	2,563,197,983	468,658,718	15,991	17.5%	72.9%	23,555,990	225,561	23,330,429	22.6%	831	5.20%	
17,001 - 20,000	41,447	13,092	6,829,039	28,174	17,448,325	4,791,207,542	115,598	105,276,326	403,482,322	51,345,000	38,871	835,726,500	2,576	166,413,217	3,439,516,829	766,520,587	18,494	22.3%	71.8%	40,242,251	411,699	39,830,552	23.5%	961	5.20%	
20,001 - 21,250	16,828	5,471	2,935,088	11,294	6,979,392	1,809,253,602	107,514	43,886,665	165,439,215	21,050,000	15,785	339,377,500	1,043	85,863,937	1,241,409,615	347,093,749	20,626	28.0%	68.6%	18,222,467	220,514	18,001,953	24.1%	1,070	5.19%	
21,251 - 25,000	48,670	15,908	9,091,310	32,575	20,357,097	6,099,170,954	125,317	142,370,107	516,145,777	60,650,000	45,650	891,475,000	3,020	291,712,015	4,391,558,269	1,125,345,645	23,122	25.6%	72.0%	59,080,750	699,688	58,381,062	25.1%	1,200	5.19%	
25,001 - 30,000	62,718	21,223	12,880,211	41,243	26,690,973	8,196,990,056	130,696	258,466,424	465,158,353	77,466,500	58,955	1,267,532,500	3,763	497,650,309	5,967,828,815	1,723,876,736	27,486	28.9%	72.8%	90,503,512	1,255,110	89,248,402	27.5%	1,423	5.18%	
30,001 - 40,000	115,124	42,367	27,267,554	72,309	45,066,542	13,549,341,326	117,693	437,863,321	1,195,619,169	119,096,500	108,271	2,257,826,500	6,853	611,537,297	9,733,125,194	4,023,779,543	34,952	41.3%	71.8%	211,248,444	3,168,804	208,079,640	31.8%	1,807	5.17%	
40,001 - 50,000	111,184	44,445	29,574,838	66,269	40,416,897	13,870,199,733	124,750	316,761,146	1,003,994,387	107,255,000	104,995	2,327,392,500	6,189	797,002,381	10,021,316,611	4,997,347,695	44,947	49.9%	72.3%	262,360,981	4,473,134	257,887,847	40.4%	2,319	5.16%	
50,001 - 60,000	101,614	42,388	29,955,737	58,774	35,197,885	12,782,230,724	125,792	263,527,577	799,460,418	80,385,000	95,816	2,060,044,000	5,798	518,550,717	9,587,318,166	5,581,663,346	54,930	58.2%	75.0%	293,037,424	5,248,309	287,789,115	48.7%	2,832	5.16%	
60,001 - 75,000	141,207	61,390	45,234,018	79,165	47,877,820	18,880,457,682	133,708	383,279,341	1,019,373,703	94,182,000	132,834	2,855,931,000	8,373	1,033,434,688	14,260,815,632	9,508,672,121	67,339	66.7%	75.5%	499,205,386	9,897,060	489,308,326	59.2%	3,465	5.15%	
75,001 - 80,000	40,485	18,231	14,175,283	22,069	13,679,560	5,679,362,551	140,283	94,342,363	256,659,205	17,236,500	37,750	811,625,000	2,735	112,632,631	4,575,641,578	3,138,142,839	77,514	68.6%	80.6%	164,752,522	3,427,719	161,324,803	64.9%	3,985	5.14%	
80,001 - 100,000	144,595	65,922	55,631,662	78,016	49,733,314	20,855,324,993	144,233	403,803,155	811,350,644	46,170,500	133,599	2,872,378,500	10,996	490,800,014	17,038,428,490	12,925,807,930	89,393	75.9%	81.7%	678,605,017	14,931,263	663,673,754	71.2%	4,590	5.13%	
100,001 - 120,000	106,821	49,972	48,514,853	56,296	39,949,471	18,175,846,421	170,152	329,824,078	553,191,425	2,447,500	96,336	2,071,224,000	10,485	538,739,709	15,340,067,865	11,689,097,227	109,427	76.2%	84.4%	613,677,755	14,606,726	599,071,029	76.8%	5,608	5.13%	
120,001 - 160,000	133,768	63,888	79,001,441	69,698	57,410,976	27,071,057,151	202,373	739,619,076	687,788,392	1,263,500	115,577	2,484,905,500	18,191	957,901,942	23,684,817,793	18,443,954,120	137,880	77.9%	87.5%	968,307,607	24,260,834	944,046,773	81.7%	7,507	5.12%	
160,001 - 200,000	73,300	35,109	58,074,386	37,847	37,470,063	22,119,299,343	301,764	424,458,287	436,184,234	560,500	59,800	1,285,700,000	13,500	890,637,964	19,930,674,932	13,061,137,812	178,187	65.5%	90.1%	685,709,895	17,260,246	668,449,649	84.6%	9,119	5.12%	
200,001 or more	170,260	83,789	59,950,614	85,581	382,486,101	146,158,907,041	858,445	9,786,558,207	3,598,348,294	960,000	109,560	2,355,540,000	60,700	614,649,132	143,845,937,648	91,416,800,479	536,925	63.6%	98.4%	4,799,382,306	313,164,298	4,486,218,008	85.7%	26,349	4.91%	
<b>TOTAL</b>	<b>1,885,677</b>	<b>659,919</b>	<b>1,034,550,593</b>	<b>1,060,969</b>	<b>1,029,667,892</b>	<b>412,364,723,201</b>	<b>218,683</b>	<b>23,329,887,198</b>	<b>19,665,615,239</b>	<b>1,279,119,000</b>	<b>1,675,234</b>	<b>36,017,531,000</b>	<b>210,443</b>	<b>20,919,501,250</b>	<b>357,812,843,911</b>	<b>176,384,737,947</b>	<b>113,682</b>	<b>49.3%</b>	<b>86.8%</b>	<b>9,497,633,815</b>	<b>413,975,523</b>	<b>9,083,658,292</b>	<b>69.0%</b>	<b>4,817</b>	<b>5.02%</b>	
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																										
Non-Positive AGI	29,407	991	8,286,951	9,540	36,768,214	(17,236,029,305)	(586,120)	10,374,242,301	585,602,522	19,090,000	26,180	562,870,000	3,227	99,294,139	(8,128,643,665)	(1,566,172,273)	(53,258)	19.3%	47.2%	24,184,426	1,174,056	23,010,370	77.6%	782	-0.13%	
\$ 1 - 3,999	19,535	158	180,517	5,609	1,946,477	36,696,490	1,878	28,913,651	8,270,618	11,302,500	19,050	409,575,000	3,485	14,212,375	(377,750,352)	(368,767,225)	(18,877)	97.6%	-1029.4%	[D]	[D]	457,023	34.7%	23	1.25%	
4,000 - 9,999	33,497	101	337,100	15,557	5,293,290	239,518,610	7,150	59,962,887	17,912,316	24,782,500	32,526	699,309,000	973	30,053,215	(472,575,534)	(459,969,432)	(13,731)	97.3%	-197.3%	[D]	[D]	922,126	10.0%	28	0.38%	
10,000 - 14,999	36,345	886	457,229	19,822	7,457,741	456,352,750	12,556	58,122,346	30,414,473	35,147,500	35,301	758,971,500	1,044	33,822,208	(334,880,585)	(334,854,353)	(9,213)	97.4%	-75.4%	943,429	2,099	941,330	3.0%	26	0.21%	
15,000 - 19,999	42,509	1,775	819,235	25,918	11,791,719	746,355,063	17,558	68,006,754	62,393,785	51,090,000	41,454	891,261,000	1,055	32,437,808	(222,820,776)	(217,265,982)	(5,111)	97.5%	-29.9%	1,750,907	7,686	1,743,221	2.3%	41	0.23%	
20,000 - 24,999	47,955	5,417	1,523,962	31,399	17,317,782	1,026,862,158	22,560	78,642,501	111,100,881	68,185,000	46,698	1,004,007,000	1,227	38,335,160	(61,123,382)	(60,263,267)	(1,257)	98.6%	-5.6%	4,064,993	39,193	4,025,800	3.2%	84	0.37%	
25,000 - 29,999	51,850	11,941	3,086,692	34,454	20,407,830	1,426,398,807	27,510	83,381,916	166,364,491	83,785,000	50,423	1,084,094,500	1,427	42,424,682	133,112,050	122,448,682	2,362	92.0%	9.3%	10,882,795	98,345	10,784,450				



TABLE 4B. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY/SURVIVING SPOUSE: ITEMIZED DEDUCTIONS																												
Income Level	Aggregate Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]					Tax Liability										
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2)]		Deductions [§ 105-153.6]		Itemized Deductions††† [§ 105-153.5(a)(2)]††		[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]	[after application of credits] [S]	Net Tax Liability as a % of TY2020 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]	Deductions [S]	Number of Returns Filed††	M/F/SS ID Returns Filed [%]	Deduction Amount [S]	M/F/SS SD/ID Value Amount [%]	Average ID Value [S]	part-year/ nonresident taxable percentage [S]	part-year/ nonresident taxable percentage [S]	Average NC Taxable Income Value [S]	Effective Taxable Factor [%]	NCTI as a % of Federal AGI [%]	Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2020 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]	Deductions [S]	Number of Returns Filed††	M/F/SS ID Returns Filed [%]	Deduction Amount [S]	M/F/SS SD/ID Value Amount [%]	Average ID Value [S]	part-year/ nonresident taxable percentage [S]	part-year/ nonresident taxable percentage [S]	Average NC Taxable Income Value [S]	Effective Taxable Factor [%]	NCTI as a % of Federal AGI [%]	Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2020 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
NCTI Level																												
A. BY SIZE OF NC TAXABLE INCOME																												
No Taxable Income	294,333	49	3,118	12,791	25,317,744	41,649,430,236	1,368,067	3,463,186,771	1,448,633,571	30,444	10.3%	5,295,660,781	48.3%	173,948	38,368,322,655	(580,297,424)	(19,061)	-1.5%	92.1%	-	-	-	-	-	-	-	-	-
S 1 - 2,000	50,183	2,366	87,049	4,480	1,461,234	6,470,870,389	904,258	122,176,412	105,967,239	7,156	14.3%	682,618,077	42.5%	95,391	5,804,461,485	5,986,474	837	0.1%	89.7%	314,329	-963	313,366	-	-	-	-	-	-
2,001 - 4,000	38,056	1,396	175,225	2,643	1,388,923	4,440,600,016	1,088,649	99,211,023	67,294,229	4,079	10.7%	441,614,859	37.7%	108,265	4,030,901,951	12,013,957	2,945	0.3%	90.8%	630,766	3,389	627,377	3.0%	154	5.22%			
4,001 - 6,000	33,720	1,040	218,071	1,978	1,360,458	3,763,621,858	1,236,407	57,610,275	106,317,099	3,044	9.0%	345,119,001	34.4%	113,377	3,369,796,033	15,107,181	4,963	0.4%	89.5%	793,101	3,745	789,356	1.9%	259	5.23%			
6,001 - 10,000	62,106	1,522	487,580	3,222	2,513,918	4,603,450,598	964,477	178,101,524	93,738,252	4,773	7.7%	417,255,372	25.3%	87,420	4,270,558,498	37,877,748	7,936	0.9%	92.8%	1,988,580	17,166	1,971,414	1.6%	413	5.20%			
10,001 - 12,750	39,959	871	386,608	1,989	1,800,844	2,866,853,846	998,208	40,669,221	59,490,669	2,872	7.2%	243,421,378	23.4%	84,757	2,604,611,020	32,587,336	11,347	1.3%	90.9%	1,710,836	15,779	1,695,057	1.5%	590	5.20%			
12,751 - 15,000	31,240	589	299,801	1,477	1,351,302	2,062,108,080	993,308	46,370,645	48,654,504	2,076	6.6%	212,322,378	25.3%	102,275	1,847,501,843	17,829,782	13,829	1.6%	89.6%	1,507,220	12,910	1,494,310	1.4%	720	5.20%			
15,001 - 17,000	28,059	534	308,498	1,241	1,276,592	1,815,587,730	1,021,715	22,341,904	49,721,856	1,777	6.3%	143,963,451	20.3%	81,015	1,644,244,327	28,399,757	15,982	1.7%	90.6%	1,490,980	13,981	1,476,999	1.4%	831	5.20%			
17,001 - 20,000	41,447	726	457,937	1,841	1,973,999	2,187,735,821	849,276	34,852,545	59,569,050	2,576	6.2%	166,413,217	16.6%	62,601	1,996,606,099	47,658,284	18,501	2.4%	91.3%	2,502,063	26,297	2,475,766	1.5%	961	5.19%			
20,001 - 21,250	16,828	292	195,289	747	820,279	724,824,158	694,942	20,937,461	22,351,209	1,043	6.2%	85,863,937	20.2%	84,324	637,546,473	21,501,526	20,615	3.4%	88.0%	1,128,846	11,291	1,117,555	1.5%	1,071	5.20%			
21,251 - 25,000	48,670	841	634,501	2,168	2,419,240	2,749,309,023	910,367	65,342,190	86,830,827	3,020	6.2%	291,712,015	22.9%	96,593	2,436,108,371	69,743,720	23,094	2.9%	88.6%	3,661,551	44,715	3,616,836	1.6%	1,198	5.19%			
25,001 - 30,000	62,718	1,109	892,081	2,645	3,884,473	3,920,911,264	1,041,964	127,264,863	86,475,870	3,763	6.0%	497,650,309	28.2%	132,248	3,464,049,948	103,217,988	27,430	3.0%	88.3%	5,418,951	79,435	5,339,516	1.6%	1,419	5.17%			
30,001 - 40,000	115,124	2,144	2,077,116	4,694	5,609,730	4,978,726,066	726,503	123,067,434	187,772,934	6,853	6.0%	611,537,297	20.8%	89,236	4,302,483,269	239,457,277	34,942	5.6%	86.4%	12,571,492	177,546	12,393,946	1.9%	1,809	5.18%			
40,001 - 50,000	111,184	2,034	2,159,973	4,131	5,229,492	4,941,758,268	798,474	119,428,180	153,121,412	6,189	5.6%	797,002,381	26.1%	128,777	4,111,062,655	78,295,834	44,966	6.8%	83.2%	14,610,518	234,624	14,375,894	2.3%	2,323	5.17%			
50,001 - 60,000	101,614	1,941	2,312,317	3,833	4,894,842	3,900,347,413	672,706	96,712,450	130,950,261	5,798	5.7%	518,550,717	20.1%	89,436	3,347,558,885	318,725,228	54,972	9.5%	85.8%	16,733,117	304,320	16,428,797	2.8%	2,834	5.15%			
60,001 - 75,000	141,207	2,925	3,838,964	5,420	7,177,613	5,131,469,008	650,952	131,469,008	253,759,559	8,373	5.9%	1,033,434,688	26.6%	123,245	4,294,697,498	565,139,734	67,495	13.2%	78.8%	29,669,871	549,651	29,120,220	3.5%	3,478	5.15%			
75,001 - 80,000	40,485	958	1,311,755	1,762	2,356,648	1,406,628,738	514,307	25,930,770	54,084,356	2,735	6.8%	112,632,611	12.2%	41,182	1,265,842,521	21,025,791	77,523	16.7%	90.0%	11,131,350	225,314	10,906,036	4.4%	3,988	5.14%			
80,001 - 100,000	144,595	3,989	5,565,974	6,966	9,216,694	4,552,575,499	414,021	148,669,101	176,208,452	10,996	7.6%	490,800,014	14.6%	44,334	4,034,236,134	198,750,884	89,919	24.5%	88.6%	51,909,482	1,080,635	50,828,847	5.5%	4,622	5.14%			
100,001 - 120,000	106,821	3,823	5,720,955	6,606	8,376,456	4,486,665,058	427,913	95,792,257	123,595,687	10,485	9.8%	538,739,709	20.6%	51,682	3,920,121,919	1,151,579,993	109,831	29.4%	87.4%	60,457,997	1,342,206	59,115,791	7.6%	5,638	5.13%			
120,001 - 160,000	133,768	6,832	11,355,030	11,285	15,046,779	7,386,206,584	406,036	406,859,190	184,183,153	18,191	13.6%	957,901,942	27.8%	52,658	6,650,980,679	2,530,865,320	139,127	38.1%	90.0%	132,870,429	2,963,146	129,907,283	11.2%	7,141	5.13%			
160,001 - 200,000	73,300	5,200	10,343,109	8,251	12,462,833	9,567,513,928	708,705	163,199,707	159,242,566	13,500	18.4%	890,637,964	40.9%	65,973	8,680,833,105	2,416,405,557	178,993	27.8%	90.7%	126,861,262	2,791,564	124,069,698	15.7%	9,190	5.13%			
200,001 or more	170,260	25,541	269,585,946	34,872	249,674,517	98,040,677,609	1,615,168	5,644,513,713	2,401,361,933	60,700	35.7%	6,144,649,132	72.3%	101,230	95,139,180,257	47,020,013,606	774,630	49.4%	97.0%	2,468,550,779	204,483,387	2,264,067,392	43.3%	37,299	4.82%			
TOTAL	1,885,677	66,722	318,416,896	125,042	365,614,610	221,966,824,919	1,054,760	11,233,706,644	6,059,324,688	210,443	11.2%	20,919,501,250	36.7%	99,407	206,221,705,625	55,543,764,553	311,802	26.9%	92.9%	2,946,513,520	214,382,064	2,732,131,456	20.7%	12,983	4.87%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																												
Non-Positive AGI	29,407	167	1,890,941	1,314	6,779,146	(4,283,717,764)	(1,327,461)	3,149,019,296	114,732,170	3,227	11.0%	99,294,139	15.0%	30,770	(1,348,724,777)	(208,850,357)	(64,720)	15.5%	31.5%	4,195,675	159,319	4,036,356	13.6%	1,251	-0.09%			
S 1 - 3,999	19,535	25	14,432	158	207,328	1,942,217	1,943	3,032,030	1,541,655	485	2.5%	14,212,375	3.4%	29,304	(11,779,783)	(11,058,222)	(22,800)	93.9%	-1250.2%	[D]	[D]	59,129	4.5%	122	6.28%			
4,000 - 9,999	33,499	29	69,981	378	615,067	6,936,113	7,129	9,042,930	3,185,859	973	2.9%	30,053,215	4.1%	30,887	(17,260,031)	(16,044,718)	(16,490)	93.0%	-248.8%	[D]	[D]	255,063	2.8%	262	3.68%			
10,000 - 14,999	36,345	23	30,671	486	517,343	13,056,850	12,507	5,801,194	3,138,773	1,044	2.9%	33,822,208	4.3%	32,397	(18,102,937)	(17,161,655)	(16,438)	94.8%	-138.6%	[D]	[D]	112,718	0.4%	108	0.86%			
15,000 - 19,999	42,509	55	60,914	570	641,735	18,513,324	17,548	6,240,978	4,228,569	1,055	2.5%	32,437,808	3.5%	30,747	(11,912,075)	(11,102,791)	(10,524)	93.2%	-64.3%	190,358	686	189,672	0.3%	180	1.02%			
20,000 - 24,999	47,955	64	118,099	702	770,621	28,425,106	22,613	10,236,776	7,520,697	1,257	2.6%	38,335,160	3.7%	30,497	(7,193,955)	(5,710,436)	(4,543)	79.4%	-25.3%	393,965	9,402	384,563	0.3%	306	1.35%			
25,000 - 29,999	51,850	146	82,323	848	875,575	39,279,415	27,526	7,782,234	10,059,031	1,427	2.8%	42,424,682	3.8%	29,730	(5,222,064)	(6,351,742)	(4,451)	117.1%	-13.8%	250,970	3,832	252,038	0.1%	177	0.64%			
30,000 - 39,999	109,502	621	449,450	1,925	2,275,856	111,537,576	35,031	57,457,338	53,889,136	3,184	2.9%	98,269,962	4.1%	30,864	16,835,816	3,302,036	1,037	19.6%	15.1%	1,259,317	21,700	1,237,617	0.3%	399	1.11%			
40,000 - 49,999	111,440	842	597,839	2,205	2,620,789	160,714,818	45,069	23,035,235	47,974,364	3,566	3.2%	112,698,371	4.6%	31,604	23,077,318	20,484,119	5,744	88.8%	14.4%	2,150,368	17,919	2,132,449	0.4%	599	1.33%			
50,000 - 59,999	113,611	1,																										



TABLE 5. TAX YEAR 2020 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),(2)] [§ 105-153.6]		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 [%]	NCI 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)]†	Child Deduction Amount† [S]	Standard Deduction [S]	Deduction Amount [§10,750] [S]	Itemized Deductions Number of Returns Filed††	Deduction Amount [S]							after application of credits [S]	as a % of TY2020 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]				
		Number of Returns Filed	[Net Tax > Payments] Amount [S]	Number of Returns Filed	[Net Tax < Payments] Amount [S]			Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]														
NCTI Level																											
A. BY SIZE OF NC TAXABLE INCOME																											
No Taxable Income	20,971	30	1,061	8,181	4,846,278	6,795,707,554	324,053	797,365,569	216,761,063	7,340,500	17,730	190,597,500	3,241	1,057,607,097	6,120,766,963	(311,822,425)	(14,869)	-5.1%	90.1%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	4,218	1,818	70,491	2,259	626,645	337,585,828	80,035	10,018,906	12,254,547	1,288,500	3,527	37,915,250	691	23,959,067	272,187,370	3,962,621	939	1.5%	80.6%	208,051	979	207,072	2.0%	49	5.23%		
2,001 - 4,000	3,468	1,497	165,282	1,929	542,031	183,611,795	52,945	5,175,768	9,739,140	1,229,000	3,045	32,733,750	423	7,854,124	137,231,549	10,405,872	3,001	7.6%	74.7%	546,279	3,036	543,243	2.0%	157	5.22%		
4,001 - 6,000	3,434	1,582	274,657	1,817	547,115	248,961,123	72,499	4,557,532	11,054,254	1,296,500	3,068	32,981,000	366	12,253,994	195,932,907	17,195,149	5,007	8.8%	78.7%	902,743	8,069	894,674	2.2%	261	5.20%		
6,001 - 10,000	6,653	3,123	746,976	3,465	1,055,872	493,855,103	74,230	14,138,208	19,779,487	2,517,000	6,007	64,575,250	646	15,261,241	405,860,333	53,366,327	8,021	13.1%	82.2%	2,801,778	27,073	2,774,705	2.3%	417	5.20%		
10,001 - 12,750	4,760	2,248	660,003	2,470	771,295	250,510,448	52,628	5,371,206	14,701,097	1,875,500	4,356	46,827,000	404	20,093,682	172,384,375	54,207,510	11,388	31.4%	68.8%	2,845,946	30,999	2,814,947	2.6%	591	5.19%		
12,751 - 15,000	3,911	1,847	581,512	2,031	645,780	292,846,290	74,878	6,482,342	9,594,347	1,544,500	3,639	39,119,250	272	37,704,671	211,365,864	54,261,970	13,874	25.7%	72.2%	2,848,757	33,355	2,815,402	2.7%	720	5.19%		
15,001 - 17,000	3,547	1,670	563,452	1,840	756,653	129,490,553	36,507	3,922,868	6,315,074	1,181,000	3,267	35,120,250	280	4,825,541	85,971,556	56,783,724	16,009	66.0%	66.4%	2,981,173	36,998	2,944,175	2.9%	830	5.18%		
17,001 - 20,000	5,680	2,675	896,205	2,946	855,510	374,554,955	65,943	7,879,763	10,673,053	1,845,500	5,255	56,491,250	425	51,263,260	262,161,655	105,263,685	18,532	40.2%	70.0%	5,526,356	77,375	5,448,981	3.2%	959	5.18%		
20,001 - 21,250	2,378	1,167	399,843	1,185	454,575	266,762,673	112,179	57,042,525	4,148,127	795,500	2,197	23,617,750	181	16,063,852	279,199,969	49,049,137	20,626	17.6%	104.7%	2,575,086	29,299	2,545,949	3.4%	1,070	5.19%		
21,251 - 25,000	6,961	3,306	1,238,925	3,580	987,646	387,903,439	55,725	8,042,631	9,242,987	2,447,500	6,420	69,015,000	541	8,511,600	306,728,983	160,991,322	23,128	52.5%	79.1%	8,452,059	122,327	8,329,732	3.6%	1,197	5.17%		
25,001 - 30,000	8,761	4,011	1,566,031	4,659	1,236,811	493,690,199	56,351	13,388,036	13,256,148	2,230,500	8,367	86,397,750	724	10,503,684	394,690,153	240,716,145	27,476	61.0%	79.9%	12,637,622	205,212	12,432,410	3.8%	1,419	5.16%		
30,001 - 40,000	14,938	7,154	3,037,251	7,640	2,138,951	1,019,723,115	68,264	17,228,203	20,892,623	3,324,500	13,428	144,351,000	1,510	27,676,907	840,706,288	519,727,363	34,792	61.8%	82.4%	27,285,706	515,317	26,770,389	4.1%	1,792	5.15%		
40,001 - 50,000	11,145	5,201	2,544,769	5,814	1,781,748	846,679,209	75,969	13,631,232	13,626,878	1,312,000	9,696	104,232,000	1,449	23,580,407	717,559,156	497,287,447	44,620	69.3%	84.7%	26,107,597	620,593	25,487,004	4.0%	2,287	5.13%		
50,001 - 60,000	7,303	3,396	1,939,454	3,805	1,377,545	649,085,492	88,879	8,269,768	9,254,459	46,000	6,098	65,553,500	1,205	23,144,403	595,356,898	398,603,310	54,581	71.3%	86.2%	20,926,678	566,410	20,360,268	3.4%	2,788	5.11%		
60,001 - 75,000	6,912	3,240	2,338,009	3,887	1,821,920	1,148,907,823	166,219	10,507,068	17,583,481	4,000	5,455	58,641,250	1,457	165,763,530	917,426,630	461,277,279	66,736	50.3%	79.9%	24,217,105	630,325	23,586,780	2.9%	3,412	5.11%		
75,001 - 80,000	1,545	692	576,857	834	409,848	351,375,711	227,428	3,490,550	2,296,176	[D]	1,160	12,470,000	385	7,729,724	332,370,361	119,672,608	77,458	36.0%	94.6%	6,282,816	130,274	6,152,542	2.5%	3,982	5.14%		
80,001 - 100,000	4,485	2,092	2,075,107	2,349	1,244,596	533,201,765	118,886	21,102,411	11,096,096	[D]	3,171	34,088,250	1,314	26,198,121	482,921,709	399,684,911	89,116	82.8%	90.6%	20,983,449	608,059	20,375,390	2.2%	4,543	5.10%		
100,001 - 120,000	2,480	1,225	1,656,928	1,425	980,606	641,295,377	164,662	5,681,983	5,977,897	[D]	1,787	19,210,250	893	16,895,176	404,900,037	292,698,852	109,216	72.3%	91.8%	15,366,646	500,967	14,865,679	1.9%	5,547	5.08%		
120,001 - 160,000	2,543	1,202	2,131,135	1,296	1,099,118	662,182,666	260,394	14,086,776	12,379,377	[D]	1,584	17,028,000	959	35,172,144	611,689,921	348,104,789	136,887	56.9%	92.4%	18,275,522	659,959	17,615,927	1.5%	6,927	5.06%		
160,001 - 200,000	1,058	530	1,542,590	499	641,999	700,713,636	662,300	7,129,373	7,188,516	[D]	570	6,127,500	488	94,366,796	610,280,197	187,761,157	177,468	30.8%	87.1%	9,857,449	423,185	9,434,264	1.2%	8,917	5.02%		
200,001 or more	2,113	972	12,652,795	1,115	15,259,175	7,624,416,280	3,608,337	592,395,595	237,262,964	[D]	828	8,901,000	1,285	739,913,404	7,230,734,507	1,778,129,496	841,519	24.6%	94.8%	93,351,815	6,878,200	86,473,615	1.7%	40,925	4.86%		
TOTAL	129,464	50,678	37,659,332	64,726	40,081,718	242,333,061,034	187,180	1,637,028,313	675,045,291	30,300,500	110,325	1,185,993,750	19,139	2,426,342,425	21,552,407,381	5,497,328,449	53,544	25.5%	88.9%	304,980,633	12,107,940	292,872,693	2.2%	2,262	5.04%		
FAGI Level																											
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI	3,867	96	660,890	711	2,083,333	(1,921,972,162)	(497,019)	923,196,423	58,550,218	1,145,000	2,771	29,788,250	1,096	7,129,567	(1,095,388,774)	(180,222,124)	(46,605)	16.5%	57.0%	1,638,990	106,133	1,532,857	5.2%	396	-0.08%		
\$ 1 - 3,999	3,690	296	48,416	1,333	241,132	6,992,586	1,895	3,901,948	1,166,376	1,442,500	3,183	34,217,250	507	1,242,147	(27,173,739)	(26,069,707)	(7,065)	95.9%	-388.6%	[D]	[D]	84,758	6.4%	23	1.21%		
4,000 - 9,999	6,643	693	214,738	3,433	762,878	47,372,836	7,131	8,700,804	8,447,491	2,292,500	6,156	66,177,000	487	2,289,654	(23,133,005)	(22,292,763)	(3,356)	96.4%	-48.8%	[D]	[D]	350,285	3.8%	53	0.74%		
10,000 - 14,999	6,552	1,797	404,628	3,680	1,084,092	82,012,400	12,517	9,609,807	9,842,742	2,312,500	6,086	65,424,500	466	3,791,742	10,250,723	9,283,345	1,417	90.6%	12.5%	987,056	6,513	980,543	3.1%	150	1.20%		
15,000 - 19,999	7,063	2,709	741,310	3,703	1,040,791	123,969,667	17,552	9,100,681	10,333,314	3,327,500	7,623	71,197,250	440	3,339,467	44,872,817	41,070,571	5,815	91.5%	36.2%	2,410,032	22,813	2,387,219	3.2%	338	1.93%		
20,000 - 24,999	8,279	3,453	1,030,444	4,258	1,123,116	186,577,151	22,536	9,176,667	13,463,139	3,326,000	6,939	83,774,750	486	4,221,725	90,968,204	83,612,484	10,099	91.9%	48.8%	4,571,886	59,068	4,512,826	3.6%	545	2.42%		
25,000 - 29,999	9,181	4,015	1,269,080	4,688	1,377,706	253,054,807	27,563	7,983,880	16,004,392	3,802,000	8,639	92,869,250	542	5,574,448	142,788,597	133,731,720	14,566	93.7%	56.4%	7,160,329	99,936	7,060,393	3.9%	769	2.79%		
30,000 - 39,999	18,959	8,453	2,853,478	9,742	2,634,524	662,634,243	34,951	12,132,469	37,787,456	6,667,500	17,706	190,339,500	1,253	15,289,624	424,682,632	400,918,053	21,147	94.4%	64.1%	21,318,971	326,139	20,992,832	4.3%	1,107	3.17%		
40,000 - 49,999	16,507	7,547	2,939,181	8,307	2,221,974	740,362,907	44,851	11,081,412	42,041,800	4,291,000	15,047	161,755,250	1,460	19,899,588	523,456,681	495,291,252	30,005	94.6%	70.7%	26,259,666	477,770	25,781,896	4.8%	1,562	3.48%		
50,000 - 59,999	12,794	5,836	2,635,216	6,472	1,915,868	699,753,054	54,694	7,309,873	37,913,459	[D]	11,241	120,840,750	1,553	22,511,063													

TABLE 5A. TAX YEAR 2020 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:				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		[Net Tax* > Pre-payments] Amount [S]				[Net Tax* < Pre-payments] Amount [S]		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]	as a % of TY2020 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 MFS Returns Filed [%]	Standard Deduction Amount [S]	% of MFS SD/ID Value Amount [%]	part-year/nonresident taxable percentage [S]	part-year/nonresident taxable percentage [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]										
		Number of Returns Filed	[Net Tax* > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax* < Pre-payments] Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed	% of MFS Returns Filed [%]	Standard Deduction Amount [S]	% of MFS SD/ID Value Amount [%]	part-year/nonresident taxable percentage [S]	part-year/nonresident taxable percentage [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]										
A. BY SIZE OF NC TAXABLE INCOME																												
NCTI Level																												
No Taxable Income	20,971	[D]	[D]	7,089	2,715,678	63,113,541	3,560	71,001,962	114,217,114	17,730	84.5%	190,597,500	15.3%	(170,699,111)	(165,580,790)	(9,339)	97.0%	-270.5%	-	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	4,218	[D]	[D]	1,961	524,845	133,077,601	37,731	2,911,405	9,821,352	3,527	83.6%	37,915,250	61.3%	88,252,404	3,372,864	956	3.8%	66.3%	[D]	[D]	176,169	1.7%	50	5.22%				
2,001 - 4,000	3,468	1,278	137,027	1,743	438,699	92,993,755	30,540	2,658,203	8,555,705	3,045	87.8%	32,733,750	80.6%	54,362,503	9,161,301	3,009	16.9%	58.5%	[D]	[D]	478,035	1.8%	157	5.22%				
4,001 - 6,000	3,434	1,399	238,363	1,645	460,558	100,861,481	32,875	3,911,929	8,762,464	3,068	89.3%	32,981,000	72.9%	63,029,946	15,364,594	5,008	24.4%	62.5%	[D]	[D]	799,162	1.9%	260	5.20%				
6,001 - 10,000	6,653	2,828	664,083	3,131	856,645	149,447,084	24,879	6,954,928	16,389,196	6,007	90.3%	64,575,250	80.9%	75,437,566	48,275,744	8,037	64.0%	50.5%	[D]	[D]	2,507,958	2.0%	418	5.20%				
10,001 - 12,750	4,760	2,056	583,615	2,269	669,598	128,197,171	29,430	4,626,116	10,299,523	4,356	91.5%	46,827,000	70.0%	75,696,764	49,604,167	11,388	65.5%	59.0%	[D]	[D]	2,575,083	2.3%	591	5.19%				
12,751 - 15,000	3,911	1,741	531,913	1,868	543,549	111,560,150	30,657	3,895,041	8,354,906	3,639	93.0%	39,119,250	50.9%	67,981,035	50,490,893	13,875	74.3%	60.9%	2,650,777	32,840	2,617,937	2.5%	719	5.18%				
15,001 - 17,000	3,547	1,547	503,372	1,688	439,683	99,517,443	30,461	3,189,378	5,722,447	3,267	92.1%	35,120,250	87.9%	46,864,124	52,307,822	16,011	84.6%	62.2%	[D]	[D]	2,713,285	2.6%	831	5.19%				
17,001 - 20,000	5,680	2,477	793,419	2,727	710,647	170,485,883	32,443	4,350,475	8,308,504	5,255	92.5%	56,491,250	52.4%	110,036,604	97,411,821	18,537	88.5%	64.5%	5,114,130	70,608	5,043,522	3.0%	960	5.18%				
20,001 - 21,250	2,378	1,073	346,762	1,101	296,306	78,372,873	35,673	1,977,115	3,829,661	2,197	92.4%	23,617,570	59.5%	52,902,577	45,317,171	20,627	85.7%	67.5%	[D]	[D]	2,354,761	3.1%	1,072	5.20%				
21,251 - 25,000	6,961	3,076	1,106,962	3,274	1,010,882	234,586,779	36,540	4,828,827	9,513,335	6,420	92.2%	69,015,000	89.0%	160,887,271	148,468,574	23,126	92.3%	68.6%	7,794,610	113,994	7,680,616	3.3%	1,196	5.17%				
25,001 - 30,000	8,761	3,703	1,392,816	4,258	993,529	345,700,125	43,014	7,682,609	11,690,364	8,037	91.7%	86,397,750	89.2%	255,294,620	220,807,187	27,474	86.5%	73.8%	11,592,404	188,440	11,403,964	3.5%	1,419	5.16%				
30,001 - 40,000	14,938	6,508	2,595,361	6,796	1,557,674	648,174,896	48,270	9,755,900	17,105,322	13,428	89.9%	144,351,000	83.9%	496,474,474	466,853,979	34,767	94.0%	76.6%	24,509,851	460,417	24,049,434	3.7%	1,791	5.15%				
40,001 - 50,000	11,145	4,584	2,140,591	5,000	1,258,705	564,105,063	58,179	6,518,230	10,136,101	9,696	87.0%	104,232,000	81.6%	456,255,192	432,196,780	44,575	94.7%	80.9%	22,690,329	535,826	22,154,503	3.5%	2,285	5.13%				
50,001 - 60,000	7,303	2,903	1,584,477	3,112	923,392	413,279,194	67,773	4,224,900	5,733,230	6,098	83.5%	65,553,500	73.9%	346,217,364	323,634,437	54,548	96.1%	83.8%	17,463,321	479,380	16,983,941	2.9%	2,785	5.11%				
60,001 - 75,000	6,912	2,622	1,782,951	2,771	944,392	438,407,441	80,368	5,816,220	6,606,275	5,455	78.9%	58,641,250	26.1%	378,976,136	362,585,506	66,652	95.9%	86.4%	19,088,273	491,893	18,596,380	2.3%	3,409	5.11%				
75,001 - 80,000	1,545	542	438,030	607	219,257	104,815,183	90,358	1,536,775	1,202,173	1,160	75.1%	12,470,000	61.7%	92,679,785	89,860,865	77,466	97.0%	88.4%	4,717,698	91,565	4,626,133	1.9%	3,988	5.15%				
80,001 - 100,000	4,485	1,596	1,539,626	1,548	609,218	323,498,287	102,018	4,170,709	4,231,872	3,171	70.7%	34,088,250	56.5%	289,348,874	282,323,657	89,033	97.8%	89.4%	14,821,993	463,895	14,358,098	1.5%	4,528	5.09%				
100,001 - 120,000	2,680	884	1,162,630	887	471,370	224,119,621	125,417	2,778,673	3,312,110	1,787	66.7%	19,210,250	53.2%	204,375,734	195,034,829	109,141	95.4%	91.2%	10,239,297	314,309	9,924,988	1.3%	5,554	5.09%				
120,001 - 160,000	2,543	852	1,461,734	712	535,332	258,567,375	163,237	9,426,772	3,246,444	1,584	62.3%	17,028,000	32.6%	247,719,703	215,794,719	136,234	87.1%	95.8%	11,329,240	412,174	10,917,066	0.9%	6,892	5.06%				
160,001 - 200,000	1,058	303	922,651	252	244,152	116,445,803	204,291	4,087,835	1,363,204	570	53.9%	6,127,500	6.1%	112,442,934	101,139,103	177,437	89.9%	96.6%	5,309,797	284,719	5,025,078	0.6%	8,816	4.97%				
200,001 or more	2,113	464	4,450,580	354	1,571,948	396,890,335	479,336	58,343,521	17,563,095	828	39.2%	8,901,000	1.2%	428,769,761	376,765,226	455,030	87.9%	108.0%	19,780,184	1,590,845	18,189,339	0.3%	21,968	4.83%				
TOTAL	129,464	43,960	24,435,466	54,793	17,795,259	5,196,217,084	47,099	224,647,523	286,564,597	110,325	85.2%	1,185,993,750	32.8%	3,948,306,260	3,431,190,449	38,844	86.9%	76.0%	188,830,680	5,655,228	183,175,452	1.4%	1,660	5.09%				
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																												
FAGI Level																												
Non-Positive AGI	3,867	[D]	[D]	374	970,380	(442,479,031)	(159,682)	103,546,733	13,003,908	2,771	71.7%	29,788,250	80.7%	(381,724,456)	(80,207,817)	(28,945)	21.0%	86.3%	[D]	[D]	211,976	0.7%	76	-0.05%				
\$ 1 - 3,999	3,690	[D]	[D]	1,208	185,156	6,155,480	1,934	2,764,473	2,271,198	3,183	86.3%	34,217,250	96.5%	(27,568,495)	(26,054,947)	(8,186)	94.5%	-447.9%	[D]	[D]	34,575	2.6%	11	0.56%				
4,000 - 9,999	6,643	510	170,562	3,288	692,596	43,928,286	7,136	8,142,111	9,824,409	6,156	92.7%	66,177,000	96.7%	(23,931,012)	(22,862,208)	(3,714)	95.5%	-54.5%	[D]	[D]	246,326	2.7%	40	0.56%				
10,000 - 14,999	6,552	1,623	337,945	3,516	937,945	76,258,463	12,530	8,351,722	10,762,864	6,086	92.9%	65,424,500	94.5%	8,422,821	7,699,771	1,265	91.4%	11.0%	[D]	[D]	798,084	2.6%	131	1.05%				
15,000 - 19,999	7,063	2,516	642,579	3,545	951,054	116,276,470	17,556	8,091,066	12,328,365	6,623	93.8%	71,197,250	95.5%	40,841,921	37,768,066	5,703	92.5%	35.1%	[D]	[D]	2,157,718	2.9%	326	1.86%				
20,000 - 24,999	8,279	3,240	929,122	4,054	1,125,563	175,576,360	22,530	7,950,938	15,035,976	7,793	94.1%	83,774,750	95.2%	84,715,672	78,146,387	10,028	92.2%	48.3%	[D]	[D]	4,177,520	3.3%	536	2.38%				
25,000 - 29,999	9,181	3,770	1,145,404	4,450	1,232,308	238,130,331	27,565	7,306,936	12,827,941	8,639	94.1%	92,869,250	94.3%	134,740,076	126,178,039	14,606	93.6%	56.6%	6,720,174	94,077	6,626,097	3.7%	767	2.78%				
30,000 - 39,999	18,959	7,905	2,544,206	9,145	2,285,376	618,562,666	34,935	10,193,167	38,499,640	17,706	93.4%	190,339,500	92.6%	399,916,693	378,121,123	21,356	94.8%	64.7%	20,030,204	306,210	19,723,994	4.0%	1,114	3.19%				
40,000 - 49,999	16,507	6,963	2,543,218	7,535	1,790,030	674,370,887	44,818	7,661,365	38,494,225	15,047	91.2%	161,755,250	89.0%	481,782,777	456,830,643	30,360	94.8%	71.4%	24,148,775	430,976	23,717,799	4.4%	1,576	3.52%				
50,000 - 59,999	12,794	5,238	2,268,382	5,610	1,443,289	614,413,142	54,658	5,683,596	29,512,607	11,241	87.9%	120,840,750	84.3%	469,743,381	441,910,860	39,312	94.1%	76.5%	23,301,717	506,989	22,794,728	4.2%	2,028	3.71%				
60,000 - 69,999	8,580	3,368	1,745,330	3,544	1,046,183	461,826,006	64,582	4,054,699	19,798,373	7,151	83.3%	76,873,250	78.1%	369,209,082	345,265,128	48,282	93.5%	79.9%	18,169,615	488,435	17,681,180	3.4%	2,473	3.83%				
70,000 - 74,999	3,275	1,263	739,410	1,308	373,466	193,308,463	72,400	1,339,295	2,670,535	2,670	81.5%	28,702,500	74.8%	157,134,823	146,517,270	54,126	92.0%	81.3%	7,609,288	180,950								





TABLE 6A. TAX YEAR 2020 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:		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]		Number of Returns Filed	% of HH Returns Filed [%]	Standard Deduction Amount [§16,125] [S]	% of HH SD/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]	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)]††													[after application of credits] [S]	as a % of TY2020 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]
		Number of Returns Filed	[S]	Number of Returns Filed	[S]			Additions [S]	Deductions [S]	Number of Returns Filed	%	Amount [S]	Value [S]	percentage	percentage	Value [S]	%	%	Value [S]	Value [S]	Value [S]	%	Value [S]	%
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	191,122	[D]	[D]	122,694	27,974,296	2,432,675,149	12,946	125,804,750	821,043,448	187,912	98.3%	3,030,081,000	96.4%	(1,292,644,549)	(1,495,791,498)	(7,960)	115.7%	-53.1%	-	-	-	-	-	
\$ 1 - 2,000	34,878	[D]	[D]	25,245	8,783,169	810,119,060	23,583	46,713,502	112,736,605	34,352	98.5%	553,926,000	97.2%	190,169,957	33,561,255	977	17.6%	23.5%	[D]	[D]	1,753,686	16.9%	51	5.23%
2,001 - 4,000	32,458	9,196	1,047,848	22,765	8,307,204	767,080,674	23,890	19,671,032	104,871,372	32,109	98.9%	517,757,625	97.9%	164,122,709	56,188,520	2,996	58.6%	21.4%	[D]	[D]	5,025,199	18.5%	157	5.22%
4,001 - 6,000	31,969	9,748	1,694,506	21,798	7,984,113	801,738,577	25,317	18,238,108	100,531,851	31,668	99.1%	510,646,500	98.4%	208,798,514	158,344,489	5,000	75.8%	26.0%	[D]	[D]	8,275,880	19.9%	261	5.23%
6,001 - 10,000	58,288	18,817	4,626,395	38,568	13,990,688	1,604,270,945	27,850	38,456,417	166,015,309	57,604	98.8%	928,864,500	98.0%	547,847,553	457,039,796	7,934	83.4%	34.1%	[D]	[D]	23,867,882	19.5%	414	5.22%
10,001 - 12,750	37,629	12,397	3,695,187	24,606	8,651,854	1,158,930,615	31,180	23,137,580	101,986,773	37,169	98.8%	599,350,125	97.6%	480,731,297	421,580,401	11,342	87.7%	41.5%	[D]	[D]	21,984,939	20.0%	591	5.21%
12,751 - 15,000	31,495	10,573	3,380,475	20,390	7,106,456	1,015,557,262	32,655	16,065,140	78,811,351	31,100	98.7%	501,487,500	97.7%	451,323,551	431,389,391	13,871	95.6%	44.4%	22,647,954	178,769	22,469,185	21.3%	732	5.21%
15,001 - 17,000	26,085	8,842	3,039,727	16,806	5,827,223	902,989,223	35,040	13,579,240	65,009,985	25,770	98.8%	415,541,250	98.2%	436,017,228	412,081,077	15,991	94.5%	48.3%	[D]	[D]	21,462,973	20.8%	833	5.21%
17,001 - 20,000	34,864	11,524	4,205,299	22,584	7,863,081	1,285,038,860	37,482	16,951,513	83,216,179	34,284	98.3%	552,829,500	96.6%	665,944,694	633,003,812	18,464	95.1%	51.8%	33,322,668	322,087	32,910,581	19.4%	960	5.20%
20,001 - 21,250	12,824	4,245	1,608,671	8,307	2,899,395	496,658,150	39,330	6,080,745	31,097,688	12,828	98.5%	203,626,500	97.5%	268,014,707	260,320,263	20,615	97.1%	54.0%	[D]	[D]	13,498,669	18.0%	1,069	5.19%
21,251 - 25,000	32,441	10,485	4,196,012	21,223	7,409,632	1,329,663,036	41,728	16,249,799	72,483,404	31,865	98.2%	513,823,125	97.1%	759,606,306	734,298,516	23,044	96.7%	57.1%	38,550,715	442,028	38,108,687	16.4%	1,196	5.19%
25,001 - 30,000	33,258	11,126	4,796,397	21,150	7,223,721	1,485,701,527	45,752	17,782,917	65,899,898	32,473	97.6%	523,627,125	96.4%	913,957,421	892,726,658	27,491	97.7%	61.5%	46,868,212	622,706	46,245,506	14.2%	1,424	5.18%
30,001 - 40,000	50,247	16,729	7,841,107	31,692	11,193,050	2,558,170,418	52,477	42,734,201	95,038,688	48,748	97.0%	786,061,500	89.8%	1,719,804,431	1,684,688,297	34,559	98.0%	67.2%	88,446,288	1,319,344	87,126,944	13.3%	1,787	5.17%
40,001 - 50,000	30,777	10,760	5,838,055	18,564	6,848,494	1,880,308,917	63,718	15,320,632	42,252,296	29,510	95.9%	475,848,750	94.1%	1,377,528,503	1,319,976,054	44,730	95.8%	73.3%	69,298,783	1,345,026	67,953,757	10.6%	2,303	5.15%
50,001 - 60,000	19,938	6,947	4,344,083	11,692	4,577,881	1,361,080,895	72,529	10,899,901	23,540,462	18,766	94.1%	302,601,750	91.3%	1,045,838,584	1,022,725,643	54,499	97.8%	76.8%	53,693,101	1,076,791	52,616,310	8.9%	2,804	5.14%
60,001 - 75,000	18,050	6,394	4,747,671	9,935	4,334,671	1,391,076,994	84,364	12,625,143	16,378,778	16,489	91.4%	265,885,125	87.6%	1,121,438,234	1,096,672,960	66,509	97.8%	80.6%	57,575,359	1,437,086	56,138,273	6.8%	3,405	5.12%
75,001 - 80,000	4,050	1,435	1,268,563	2,147	1,006,486	340,061,415	94,096	3,013,611	2,299,878	3,614	89.2%	58,275,750	85.5%	282,499,398	279,716,032	77,398	99.0%	83.1%	14,685,094	383,626	14,301,468	5.8%	3,957	5.11%
80,001 - 100,000	10,747	3,711	3,780,825	5,363	2,671,866	970,797,055	105,982	9,948,444	6,080,345	9,820	85.2%	147,705,000	73.7%	826,010,154	813,498,837	88,810	98.5%	85.1%	42,708,741	1,002,313	41,706,428	4.5%	4,553	5.13%
100,001 - 120,000	5,819	1,985	2,458,771	2,696	1,520,391	596,174,325	126,415	7,250,102	3,906,446	4,716	81.0%	76,045,500	74.3%	523,471,981	514,363,237	109,068	98.3%	87.8%	27,004,043	538,930	26,465,113	3.4%	5,612	5.15%
120,001 - 160,000	5,474	1,851	3,188,446	2,177	1,525,228	645,196,853	158,759	13,691,178	5,016,867	4,064	74.2%	65,532,000	60.3%	588,339,164	554,587,822	136,456	94.3%	91.2%	29,114,306	783,491	28,330,815	2.5%	6,971	5.11%
160,001 - 200,000	2,505	777	2,055,758	873	725,784	372,688,773	244,374	7,775,660	2,522,427	1,661	66.3%	26,783,625	55.4%	351,155,381	294,687,836	177,416	83.9%	94.2%	15,471,105	308,367	15,162,738	1.9%	9,129	5.15%
200,001 or more	4,469	1,231	8,946,127	1,073	3,053,355	1,006,537,932	433,853	75,893,727	16,077,122	2,320	51.9%	37,410,000	27.2%	1,028,944,537	941,390,490	405,772	91.5%	102.2%	49,422,980	2,213,369	47,209,611	0.9%	20,349	5.01%
TOTAL	709,387	167,610	77,136,679	452,348	151,478,043	25,212,513,835	36,647	557,433,342	2,017,317,672	687,982	97.0%	11,093,709,750	94.1%	12,658,919,755	11,557,019,888	26,102	91.3%	50.2%	685,272,996	12,658,352	672,614,644	5.1%	978	5.15%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	8,340	[D]	[D]	858	1,391,377	(220,755,652)	(31,304)	147,291,568	39,324,747	7,052	84.6%	113,713,500	93.9%	(226,502,331)	(187,748,518)	(26,623)	82.9%	102.6%	[D]	[D]	368,952	1.2%	52	-0.17%
\$ 1 - 3,999	16,945	[D]	[D]	8,082	620,500	35,465,267	2,101	9,430,765	53,523,824	16,878	99.6%	272,157,750	99.4%	(280,515,542)	(274,532,570)	(16,266)	97.9%	-791.0%	[D]	[D]	14,715	1.1%	1	0.04%
4,000 - 9,999	41,408	806	96,977	27,669	3,711,117	300,719,281	7,288	40,223,397	128,779,934	41,263	99.6%	665,365,875	99.2%	(453,203,131)	(441,812,875)	(10,707)	97.5%	-150.7%	[D]	[D]	169,873	1.8%	4	0.06%
10,000 - 14,999	60,095	2,245	441,618	39,436	8,142,562	753,355,800	12,575	44,765,817	190,152,975	59,909	99.7%	966,032,625	99.5%	(358,063,983)	(349,553,187)	(5,835)	97.6%	-47.5%	[D]	[D]	811,628	2.6%	14	0.11%
15,000 - 19,999	74,601	7,247	1,247,293	54,259	16,722,423	1,306,656,282	17,574	44,622,983	252,818,716	74,352	99.7%	1,198,926,000	99.4%	(100,465,451)	(98,366,197)	(1,323)	97.9%	-7.7%	[D]	[D]	3,128,009	4.1%	42	0.24%
20,000 - 24,999	78,384	19,123	3,430,915	56,079	20,293,606	1,755,332,196	22,498	37,839,039	258,848,260	78,023	99.5%	1,258,120,875	99.3%	276,202,100	269,138,196	3,449	97.4%	15.7%	[D]	[D]	15,144,553	12.1%	194	0.86%
25,000 - 29,999	77,682	23,327	5,936,732	52,927	19,332,462	2,129,564,563	27,477	30,918,357	253,591,746	77,249	99.4%	1,245,640,125	99.2%	654,251,049	639,570,878	8,279	97.8%	30.8%	33,901,748	206,830	33,694,918	18.7%	436	1.59%
30,000 - 39,999	126,292	41,220	13,766,424	82,809	28,577,741	4,354,327,263	34,658	42,591,828	333,956,633	125,637	99.0%	2,025,896,625	98.5%	2,037,065,813	1,991,434,185	15,851	97.8%	46.8%	105,075,209	962,156	104,113,053	21.3%	829	2.39%
40,000 - 49,999	76,183	24,315	9,891,685	49,167	17,052,911	3,324,470,703	44,577	25,625,855	190,006,015	74,578	97.9%	1,202,570,250	96.8%	1,957,520,293	1,905,013,782	25,544	97.3%	58.9%	100,424,588	1,351,217	99,073,371	18.4%	1,328	2.98%
50,000 - 59,999	46,920	15,344	7,201,324	29,125	10,384,266	2,471,165,252	54,622	17,082,846	110,686,854	54,241	96.4%	729,511,125	94.7%	1,648,050,119	1,596,674,539	35,293	96.9%	66.7%	84,095,899	1,287,179	82,808,720	15.3%	1,830	3.35%
60,000 - 69,999	30,362	10,551	5,867,417	17,799	6,469,396	1,865,539,602	64,621	14,595,265	66,123,881	28,869	95.1%	465,512,625	92.5%	1,348,498,361	1,297,560,357	44,946	96.2%	72.3%	68,308,588	1,340,988	66,967,600	12.8%	2,320	3.59%
70,000 - 74,99																								



EXHIBIT 7.1. TAX YEAR 2020 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	127,406	2.80%	24,261,247	0.20%
\$ 1 - 3,999	215,013	4.73%	1,184,629	0.01%
4,000 - 9,999	357,808	7.87%	8,769,108	0.07%
10,000 - 14,999	315,957	6.95%	29,596,100	0.24%
15,000 - 19,999	297,405	6.54%	71,454,348	0.59%
20,000 - 24,999	286,879	6.31%	118,556,171	0.98%
25,000 - 29,999	276,360	6.08%	171,514,912	1.42%
30,000 - 39,999	487,220	10.72%	467,030,689	3.86%
40,000 - 49,999	369,595	8.13%	513,462,366	4.24%
50,000 - 59,999	288,331	6.34%	514,061,615	4.25%
60,000 - 69,999	229,235	5.04%	497,226,275	4.11%
70,000 - 74,999	98,261	2.16%	242,326,780	2.00%
75,000 - 79,999	88,953	1.96%	237,824,844	1.96%
80,000 - 89,999	158,196	3.48%	470,753,226	3.89%
90,000 - 99,999	135,485	2.98%	460,563,834	3.80%
100,000 - 149,999	416,700	9.17%	1,944,613,561	16.06%
150,000 - 199,999	168,176	3.70%	1,214,260,487	10.03%
200,000 - 499,999	187,407	4.12%	2,472,663,236	20.42%
500,000 - 999,999	28,809	0.63%	942,441,165	7.78%
1,000,000 or more	12,774	0.28%	1,704,390,399	14.08%
<b>TOTAL</b>	<b>4,545,970</b>	<b>100.00%</b>	<b>12,106,954,992</b>	<b>100.00%</b>

Source: 2020 individual income tax extract

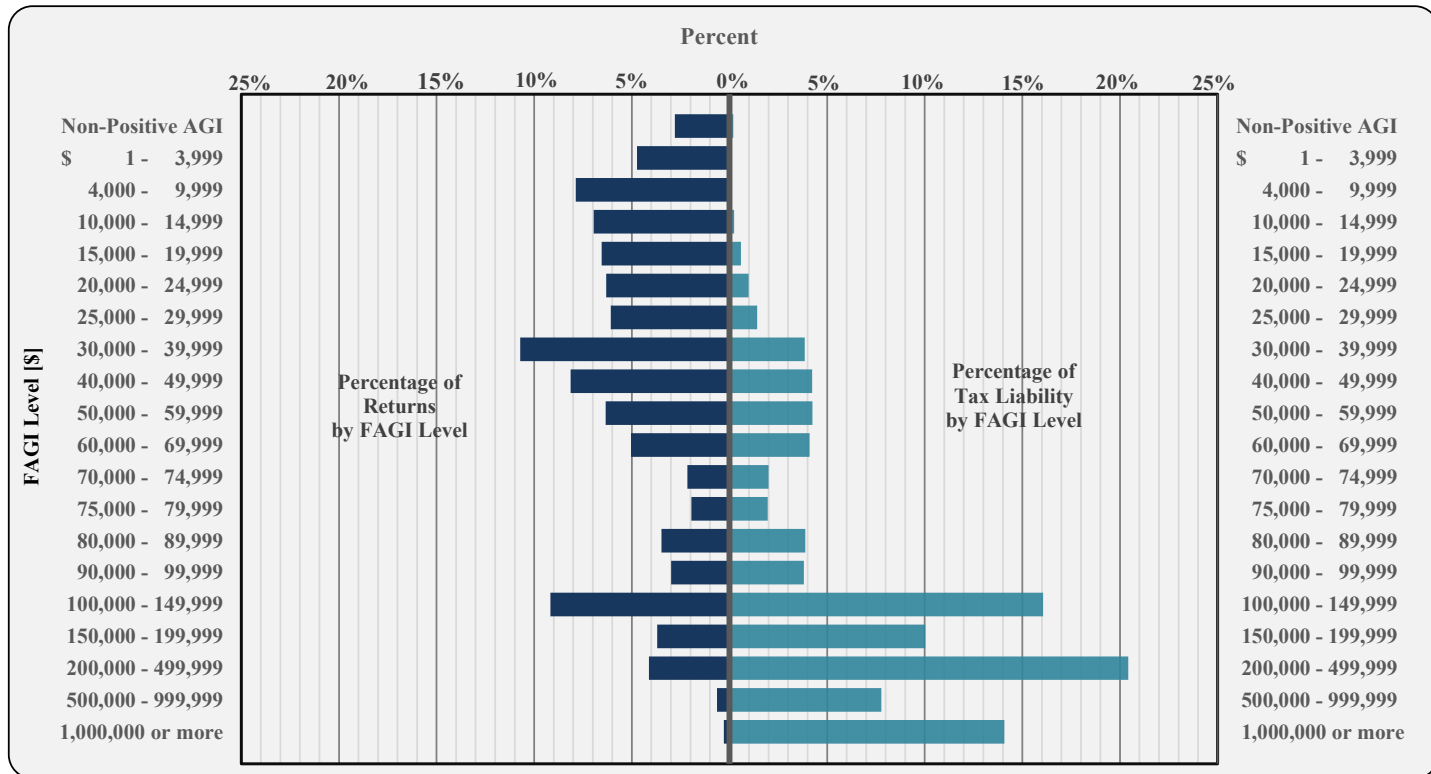






TABLE 7A. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level (Resident)		RESIDENT RETURNS: STANDARD DEDUCTION															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]			Net 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(a1)]†		Standard Deduction††: [§ 105-153.5(a1)]††		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	[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	% of Returns Filed [%]						Standard Deduction Amount [S]	Average SD [S]	as a % of TY20 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]	
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																							
No Taxable Income																							
S 1- 2,000	141,726	37,444	1,819,665	99,052	31,778,839	2,305,604,096	16,741	107,307,577	266,997,846	134,575,500	137,718	97.2%	1,873,117,625	13,601	138,220,702	1,004	6.0%	7,256,879	40,816	7,216,063	69.5%	52	5.22%
2,001 - 4,000	138,262	45,583	5,437,436	87,984	29,080,533	2,520,356,825	18,759	118,323,313	258,973,598	134,466,500	134,353	97.2%	1,843,393,875	13,721	401,846,165	2,991	15.9%	21,097,029	144,934	20,952,095	77.2%	156	5.21%
4,001 - 6,000	133,105	49,028	8,734,518	79,635	27,380,625	2,715,749,475	20,994	119,599,836	269,679,873	131,090,000	129,356	97.2%	1,788,525,875	13,826	646,053,563	4,994	23.8%	33,918,017	229,851	33,688,166	81.0%	260	5.20%
6,001 - 10,000	256,526	104,718	26,134,007	142,850	50,649,999	5,924,131,961	23,789	270,464,801	535,869,664	227,185,500	249,033	97.1%	3,448,062,500	13,846	1,983,479,098	7,965	33.5%	104,133,396	827,392	103,306,004	84.2%	415	5.21%
10,001 - 12,750	164,974	68,316	20,335,487	90,565	32,771,208	4,415,818,311	27,616	159,420,762	386,471,612	193,833,000	159,901	96.9%	2,232,904,000	13,964	1,816,030,461	11,357	41.1%	95,341,929	901,483	94,440,446	86.0%	591	5.20%
12,751 - 15,000	131,632	54,996	17,794,698	71,884	25,796,396	3,856,899,565	30,201	136,478,131	324,544,136	106,172,000	127,707	97.0%	1,791,863,750	14,031	1,770,797,810	13,866	45.9%	92,967,282	941,680	92,025,602	87.2%	721	5.20%
15,001 - 17,000	112,457	47,285	16,142,360	60,873	22,030,063	3,576,944,965	32,857	101,979,155	306,777,825	89,815,000	108,863	96.8%	1,541,227,500	14,157	1,741,103,785	15,994	48.7%	91,408,337	1,001,455	90,406,882	87.6%	830	5.19%
17,001 - 20,000	160,584	67,026	23,885,004	86,929	31,497,225	5,495,188,682	35,437	148,179,933	456,018,904	121,311,500	155,068	96.6%	2,199,181,250	14,182	2,866,856,961	18,488	52.2%	150,510,017	1,773,139	148,736,878	87.8%	959	5.19%
20,001 - 21,250	63,934	26,618	9,836,255	34,656	12,379,334	2,334,181,095	37,768	54,076,894	192,281,500	46,556,000	61,803	96.7%	874,663,000	14,152	1,274,757,489	20,626	54.6%	66,924,925	871,309	66,053,616	88.3%	1,069	5.18%
21,251 - 25,000	178,018	73,363	28,660,702	96,641	33,960,017	6,929,448,918	40,421	157,933,706	579,505,224	119,042,500	171,432	96.3%	2,429,494,625	14,172	3,959,340,275	23,096	57.1%	207,865,641	2,809,030	205,056,611	88.2%	1,196	5.18%
25,001 - 30,000	210,292	86,212	36,109,126	114,073	39,790,789	9,118,758,821	45,217	178,944,674	747,783,000	242,382,000	201,667	95.9%	2,888,804,500	14,325	5,536,733,995	27,455	60.7%	290,678,796	4,585,835	286,092,961	88.1%	1,419	5.17%
30,001 - 40,000	336,300	136,722	63,633,192	180,358	65,392,906	16,976,826,684	53,147	298,874,621	1,285,621,591	179,370,500	319,432	95.0%	4,713,375,125	14,755	11,097,334,089	34,741	65.4%	582,610,692	10,304,501	572,306,191	87.5%	1,792	5.16%
40,001 - 50,000	256,405	102,856	54,984,282	135,451	52,183,082	15,427,971,354	64,212	233,524,564	1,022,077,776	128,783,500	240,267	93.7%	3,755,824,250	15,632	10,754,810,392	44,762	69.7%	564,627,858	11,642,311	552,985,547	86.6%	2,302	5.14%
50,001 - 60,000	194,576	76,963	47,191,316	101,206	42,093,235	13,478,389,844	75,068	201,758,825	789,319,525	88,761,500	179,548	92.3%	2,971,020,500	15,647	9,831,046,894	54,754	72.9%	516,130,138	11,201,791	504,928,347	85.4%	2,818	5.14%
60,001 - 75,000	223,520	90,751	62,315,046	111,397	51,837,554	17,982,520,059	88,295	258,689,151	879,018,911	94,851,500	203,664	91.1%	3,605,152,250	17,701	13,662,188,549	67,082	76.0%	717,265,109	16,970,182	700,294,927	84.8%	3,438	5.13%
75,001 - 80,000	58,406	24,110	18,134,740	28,020	13,730,252	5,196,663,796	99,041	74,726,960	227,847,500	16,204,500	52,470	89.8%	961,829,375	18,331	4,065,509,321	77,483	78.2%	213,439,261	5,160,264	208,278,997	83.8%	3,969	5.12%
80,001 - 100,000	190,453	79,467	66,100,254	88,620	47,255,503	18,790,713,851	111,116	262,012,824	704,782,152	43,258,500	169,109	88.8%	3,215,389,500	19,014	15,089,296,523	89,228	80.3%	792,188,252	19,589,309	772,598,943	82.9%	4,569	5.12%
100,001 - 120,000	130,799	55,114	53,760,992	57,498	34,693,728	14,836,858,771	130,958	235,181,987	463,989,163	2,167,500	113,295	86.6%	2,221,616,500	19,609	12,384,267,595	109,310	83.5%	650,174,101	16,779,322	633,394,779	81.2%	5,591	5.11%
120,001 - 160,000	154,026	64,329	81,931,570	63,257	45,774,218	20,413,502,146	159,075	352,644,312	544,301,720	1,096,500	128,326	83.3%	2,575,769,875	20,072	17,644,978,363	137,501	86.4%	926,361,430	25,283,903	901,077,527	78.0%	7,022	5.11%
160,001 - 200,000	81,304	32,945	56,407,657	30,821	26,572,280	12,760,311,200	198,982	254,305,935	294,978,420	430,500	64,128	78.9%	1,307,054,875	20,382	11,412,153,334	177,959	89.4%	599,138,229	16,538,503	582,599,726	73.8%	9,085	5.11%
200,001 or more	182,309	62,795	361,551,376	51,412	138,056,606	47,139,266,969	410,360	3,057,692,005	1,197,850,154	686,500	114,873	63.0%	2,362,301,750	20,564	46,636,120,570	405,980	98.9%	2,448,396,625	123,740,378	2,324,656,247	44.4%	20,237	4.98%
<b>TOTAL</b>	<b>4,545,970</b>	<b>1,387,536</b>	<b>1,060,977,805</b>	<b>2,361,882</b>	<b>986,848,056</b>	<b>241,065,785,962</b>	<b>57,140</b>	<b>7,906,255,429</b>	<b>16,643,645,354</b>	<b>2,869,326,000</b>	<b>4,218,837</b>	<b>92.8%</b>	<b>64,609,693,000</b>	<b>15,315</b>	<b>164,849,377,037</b>	<b>54,225</b>	<b>68.4%</b>	<b>9,172,433,943</b>	<b>271,337,388</b>	<b>8,901,096,555</b>	<b>67.6%</b>	<b>2,110</b>	<b>3.69%</b>
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																							
Non-Positive AGI																							
S 1- 3,999	127,404	1,531	6,577,773	13,796	29,324,013	(3,164,323,993)	(27,242)	1,944,760,858	305,631,589	39,817,500	116,158	91.2%	1,524,737,000	13,126	(3,089,749,224)	(26,600)	97.6%	[D]	[D]	18,392,466	62.0%	158	0.58%
4,000 - 9,999	215,013	3,276	571,453	97,500	7,685,259	42,367,378	2,012	112,628,619	13,664,011	78,302,500	212,477	98.8%	2,565,277,875	12,077	(2,117,248,389)	(9,967)	-49.54%	[D]	[D]	1,036,544	78.8%	5	0.24%
10,000 - 14,999	357,808	18,178	5,153,976	241,126	36,296,483	2,483,483,502	7,035	335,493,044	47,360,673	177,927,500	353,000	98.7%	4,336,179,125	12,284	(1,742,490,751)	(4,936)	-70.2%	[D]	[D]	8,307,305	89.8%	24	0.33%
15,000 - 19,999	315,957	66,019	10,724,734	196,916	44,487,100	3,867,957,019	12,463	277,883,298	115,604,400	244,987,500	310,357	98.2%	4,001,907,875	12,895	(2,127,259,458)	(7,000)	-5.6%	[D]	[D]	29,035,977	93.0%	94	0.75%
20,000 - 24,999	297,405	87,999	20,280,144	171,674	47,920,490	5,099,090,059	17,494	244,680,193	186,562,063	311,015,000	291,477	98.0%	3,932,774,625	13,493	913,418,564	3,134	17.9%	[D]	[D]	70,402,300	93.4%	242	1.38%
25,000 - 29,999	286,879	101,001	26,105,517	162,323	53,641,559	6,309,597,592	22,489	219,760,829	276,371,870	313,828,500	280,563	97.8%	3,881,282,125	13,834	2,057,875,926	7,335	32.6%	[D]	[D]	116,752,460	93.5%	416	1.85%
30,000 - 39,999	276,360	106,758	30,334,443	153,337	53,204,810	7,410,294,695	27,476	197,307,538	361,570,060	315,536,500	269,701	97.6%	3,795,620,750	10,473	3,134,874,923	11,624	42.3%	170,848,655	1,928,714	168,919,941	93.8%	626	2.28%
40,000 - 49,999	487,220	187,216	63,210,403	271,587	92,831,985	16,446,816,169	34,805	317,840,074	874,580,630	474,659,000	472,542	97.0%	6,762,024,125	14,310	8,653,392,488	18,312	52.6%	464,075,960	6,393,616	457,682,344	93.6%	969	2.78%
50,000 - 59,999	369,595	137,320	56,794,859	205,239	72,111,013	15,801,832,645	44,760	250,716,525	1,071,688,221	294,601,000	353,033	95.5%	5,216,389,125	14,776	9,469,870,824	26,824	59.9%	505,113,284	8,449,888	496,663,396	92.1%	1,407	3.14%
60,000 - 69,999	288,331	104,340	51,138,984	157,735	60,414,174	14,823,371,728	54,785	229,500,697	1,259,357,085	208,973,000	270,574	93.8%	4,191,941,000	15,493	9,392,601,340	34,714	63.4%	499,533,096	9,716,501	489,816,595	90.3%	1,810	3.30%
70,000 - 74,999	229,235	82,699	46,992,287	121,978	50,810,255	13,666,468,467	64,799	216,389,818	1,324,383,856	127,302,500	210,906	92.0%	3,479,070,875	16,496	8,952,101,054	42,446	65.5%	475,082,929	10,118,594	464,964,335	88.5%	2,205	3.40%

TABLE 7B. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

		RESIDENT RETURNS: ITEMIZED DEDUCTIONS																							
Aggregate Number of Returns Filed [Resident]	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),(e); § 105-153.6]		Itemized Deductions††		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	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Child Deduction [§ 105-153.5(a)]†	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed††						% of Resident Returns Filed [%]	Deduction Amount [S]	Average ID [S]	[after application of credits] [S]	as a % of TY2020 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
A. BY SIZE OF NC TAXABLE INCOME																									
Non Taxable Income	1,046,362	80	4,385	19,978	25,472,573	1,048,491,695	21,165	553,783,494	1,490,920,113	5,546,500	49,538	4.7%	1,509,298,948	30,467	(1,403,490,372)	(28,332)	-133.9%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	141,726	1,451	71,177	2,459	2,138,040	135,528,929	33,815	8,087,815	51,752,425	648,500	4,008	2.8%	87,334,796	21,790	3,881,023	968	2.9%	203,776	2,194	201,582	1.9%	50	5.19%		
2,001 - 4,000	138,262	1,466	203,044	2,420	2,154,656	147,715,567	37,789	6,160,510	52,261,234	655,000	3,909	2.8%	89,283,247	22,840	11,676,596	2,987	7.9%	613,015	7,459	605,556	2.2%	155	5.19%		
4,001 - 6,000	133,105	1,462	328,466	2,267	2,010,187	152,146,490	40,583	5,541,541	52,332,521	722,000	3,749	2.8%	85,843,228	22,898	18,790,282	5,012	12.4%	986,458	11,683	974,775	2.3%	260	5.19%		
6,001 - 10,000	256,526	2,769	885,592	4,697	4,414,213	327,888,780	43,759	10,043,107	105,172,443	1,400,500	7,493	2.9%	171,591,755	22,900	59,767,189	7,976	18.2%	3,137,789	36,640	3,101,149	2.5%	414	5.19%		
10,001 - 12,750	164,974	1,867	793,776	3,184	3,069,889	241,562,378	47,617	7,544,501	73,115,475	1,079,500	5,073	3.1%	117,242,239	23,111	57,669,665	11,368	23.9%	3,027,670	43,268	2,984,402	2.7%	588	5.19%		
12,751 - 15,000	131,632	1,417	677,652	2,488	2,245,772	194,661,504	49,595	7,220,536	56,889,269	905,500	3,925	3.0%	89,703,702	22,854	54,383,569	13,856	27.9%	2,855,150	39,245	2,815,905	2.7%	717	5.18%		
15,001 - 17,000	112,457	1,254	663,799	2,328	2,563,023	187,530,055	52,179	7,128,592	54,158,763	818,500	3,594	3.2%	82,153,891	22,859	57,527,493	16,007	30.7%	3,020,202	44,989	2,975,213	2.9%	828	5.17%		
17,001 - 20,000	160,584	1,917	1,086,337	3,574	3,330,628	298,516,744	54,118	10,795,081	80,750,395	1,377,000	5,516	3.4%	125,207,553	22,699	101,976,877	18,487	34.2%	5,353,803	88,820	5,264,983	3.1%	954	5.16%		
20,001 - 21,250	63,934	731	431,338	1,387	1,263,016	122,926,508	57,685	3,509,387	33,269,064	480,000	2,131	3.3%	48,745,036	22,874	43,941,795	20,320	35.7%	2,306,966	40,252	2,266,714	3.0%	1,064	5.16%		
21,251 - 25,000	178,018	2,217	1,366,495	4,339	3,972,391	388,026,894	58,917	11,847,961	98,546,662	1,409,000	6,586	3.7%	147,721,102	22,430	152,197,291	23,610	39.2%	7,990,360	138,966	7,851,394	3.4%	1,192	5.16%		
25,001 - 30,000	210,292	3,041	2,075,029	5,539	4,958,557	549,440,937	63,703	12,529,456	126,321,868	1,982,000	8,625	4.1%	196,472,062	22,779	237,194,463	27,501	43.2%	12,452,757	239,082	12,213,675	3.8%	1,416	5.15%		
30,001 - 40,000	336,300	5,977	4,682,739	10,795	9,533,861	1,170,639,973	69,400	27,504,449	231,985,524	3,599,000	16,868	5.0%	372,979,814	22,112	589,580,084	34,953	50.4%	30,952,972	618,419	30,334,553	4.6%	1,798	5.15%		
40,001 - 50,000	256,405	5,627	4,665,191	10,405	8,689,049	1,248,410,263	77,358	25,102,938	192,453,240	3,033,500	16,138	6.3%	351,862,055	21,803	726,164,406	44,997	58.2%	38,123,637	816,055	37,307,582	5.8%	2,312	5.14%		
50,001 - 60,000	194,576	5,325	4,875,910	9,615	8,165,102	1,298,875,578	86,430	23,524,938	165,569,873	2,407,500	15,028	7.7%	329,006,267	21,893	625,416,876	54,925	63.5%	43,334,200	975,808	42,358,612	7.2%	2,819	5.13%		
60,001 - 75,000	223,520	7,073	7,246,064	12,645	11,195,573	1,949,447,695	98,179	34,664,720	200,209,349	3,014,000	19,856	8.9%	444,571,526	22,390	1,336,317,540	67,300	68.5%	70,156,778	1,631,035	68,525,743	8.3%	3,451	5.13%		
75,001 - 80,000	58,406	2,111	2,301,187	3,783	3,520,415	642,848,992	108,297	12,882,961	58,538,313	637,500	5,936	10.2%	136,579,453	23,009	459,976,687	77,489	71.6%	24,148,765	643,456	23,505,309	9.5%	3,960	5.11%		
80,001 - 100,000	190,453	7,656	9,218,403	13,546	12,915,599	2,553,995,034	119,659	56,726,058	190,031,950	1,942,500	21,344	11.2%	506,324,445	23,722	1,912,422,186	89,600	74.9%	100,402,175	2,444,416	97,957,759	10.5%	4,589	5.12%		
100,001 - 120,000	130,799	6,380	8,763,306	11,003	11,513,513	2,454,581,565	140,230	49,951,283	141,728,551	247,500	17,504	13.4%	443,985,843	25,365	1,918,570,954	109,608	78.2%	100,724,989	2,463,014	98,261,975	12.6%	5,614	5.12%		
120,001 - 160,000	154,026	10,034	16,222,630	15,534	17,615,388	4,350,352,574	169,274	100,302,376	197,676,918	182,000	25,700	16.7%	691,334,905	26,900	3,561,461,127	138,578	81.9%	186,976,710	4,859,888	182,117,022	15.8%	7,086	5.11%		
160,001 - 200,000	81,304	6,926	14,355,797	10,171	14,022,369	3,602,589,337	209,746	93,934,874	130,890,833	133,000	17,176	21.1%	496,158,881	28,887	3,069,341,526	178,699	85.2%	161,140,416	4,139,939	157,000,477	19.9%	9,141	5.11%		
200,001 or more	182,309	29,632	307,157,785	37,468	254,384,638	51,907,735,101	769,733	4,620,999,538	1,884,048,205	247,500	67,436	37.0%	3,936,626,907	58,376	50,707,812,027	751,940	97.7%	2,662,160,187	234,926,330	2,427,233,857	46.4%	35,993	4.79%		
TOTAL	4,545,970	106,413	388,076,103	189,625	409,148,450	74,973,911,793	229,185	5,689,786,116	5,668,622,959	32,468,000	327,133	7.2%	10,460,027,666	31,975	64,502,579,284	237,418	86.0%	3,460,068,995	254,210,558	3,205,858,437	24.3%	9,800	4.86%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	127,406	309	2,846,023	1,842	7,627,447	(899,110,749)	(79,935)	588,485,255	98,148,752	1,282,500	11,248	8.8%	114,711,246	10,198	(524,767,992)	(46,654)	58.4%	[D]	[D]	5,868,781	19.8%	522	-0.65%		
\$ 1 - 3,999	215,013	247	78,255	679	541,660	4,778,351	1,841	6,123,631	2,597,996	270,000	2,596	1.2%	52,068,067	20,057	(43,794,081)	(16,870)	-916.5%	[D]	[D]	148,085	11.3%	57	3.10%		
4,000 - 9,999	357,808	317	168,341	1,811	1,167,060	30,467,030	7,169	14,731,225	6,254,166	567,500	4,808	1.3%	104,836,566	21,805	(62,459,977)	(12,991)	-181.2%	[D]	[D]	461,803	5.0%	96	1.34%		
10,000 - 14,999	315,957	791	226,241	2,433	1,508,308	70,379,491	12,568	12,178,403	8,554,698	715,000	5,600	1.8%	122,277,857	21,835	(48,989,661)	(8,748)	-69.6%	[D]	[D]	560,123	1.8%	100	0.80%		
15,000 - 19,999	297,405	1,350	434,717	2,869	1,798,422	103,810,857	17,512	13,030,330	17,480,831	795,000	5,928	2.0%	128,583,947	21,991	(30,018,591)	(5,064)	-28.9%	[D]	[D]	1,052,048	1.4%	177	1.01%		
20,000 - 24,999	286,879	1,681	618,828	3,233	2,187,241	142,307,358	22,531	14,966,862	27,312,479	1,112,000	6,316	2.2%	138,513,043	21,931	(9,663,302)	(1,530)	-6.8%	[D]	[D]	1,803,711	1.4%	286	1.27%		
25,000 - 29,999	276,360	1,869	791,606	3,652	2,547,070	183,330,170	27,531	12,213,440	35,885,963	1,733,000	6,659	2.4%	144,544,334	21,707	13,740,313	2,063	7.5%	2,626,775	31,804	2,594,971	1.4%	390	1.42%		
30,000 - 39,999	487,220	4,169	2,189,710	8,648	6,366,044	514,625,934	35,061	36,473,630	106,698,976	3,844,500	14,678	3.0%	327,082,354	22,284	113,473,734	7,731	22.0%	9,492,043	143,698	9,348,345	1.9%	637	1.82%		
40,000 - 49,999	369,595	4,681	2,917,572	10,210	7,942,801	746,153,781	45,052	44,542,686	151,713,322	4,071,000	16,562	4.5%	371,498,066	22,431	263,414,079	15,905	35.3%	17,108,501	309,531	16,798,970	3.1%	1,014	2.25%		
50,000 - 59,999	288,331	5,191	3,330,987	11,109	8,275,159	978,063,090	55,080	35,998,704	197,059,743	4,110,000	17,757	6.2%	398,070,664	22,418	414,421,387	23,338	42.4%	24,769,218	524,198	24,245,020	4.5%	1,365	2.48%		
60,000 - 69,999	229,235	5,485	4,214,204	11,538	9,102,442	1,191,095,075	64,984	44,393,415	240,750,834	3,304,500	18,329	8.0%	414,626,679	22,621	577,456,477	31,505	48.5%	33,027,575	765,635	32,261,940	6.1%	1,760	2.71%		
70,000 - 74,999	98,261	2,657	2,232,038	5,549	4,369,446	634,752,977	72,477	19,191,382	125,462,563	1,658,500	8,758	8.9%	201,690,388	23,029	325,132,908	37,124	51.2%	[D]	[D]	17,871,620	7.0%	2,041	2.82%		
75,000 - 79,999	88,953	2,536	2,201,032	5,270	4,184,026	640,357,453	77,469	23,744,405	120,414,988	1,510,000	8,266	9.3%													

TABLE 8. TAX YEAR 2020 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		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††:			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]	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 TY2020 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 TY2020 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]		
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																									
Non Taxable Income	619,261	511	49,581	327,152	52,753,380	3,931,768,290	6,349	659,461,068	2,342,887,535	90,008,000	588,534	6,326,740,500	30,727	831,367,304	(4,999,773,981)	(8,074)	-12.2%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	87,320	25,528	1,235,186	60,904	14,074,088	1,104,524,040	12,649	58,569,227	105,365,859	10,776,000	84,645	909,933,750	2,675	49,575,659	87,441,999	1,001	7.9%	4,590,883	27,348	4,563,535	44.0%	52	5.22%		
2,001 - 4,000	83,014	31,290	3,653,729	51,145	11,709,898	1,201,023,185	14,468	65,306,738	95,290,518	9,835,500	80,499	865,364,250	2,515	48,305,973	247,533,682	2,982	20.6%	12,995,530	102,012	12,893,518	47.5%	155	5.21%		
4,001 - 6,000	77,593	33,756	5,856,796	43,349	10,404,143	1,270,157,213	16,369	73,582,852	95,430,141	7,845,000	75,237	808,797,750	2,356	44,561,187	387,105,987	4,989	30.5%	20,323,314	156,918	20,166,396	48.5%	260	5.21%		
6,001 - 10,000	149,724	73,742	17,798,985	74,948	18,933,561	2,857,994,250	19,888	182,036,258	185,967,786	13,324,000	145,062	1,559,416,500	4,662	89,272,105	1,192,050,117	7,962	41.7%	62,583,269	547,131	62,036,138	50.6%	414	5.20%		
10,001 - 12,750	93,636	47,249	13,301,523	45,674	11,958,458	2,133,324,953	22,783	101,669,486	130,528,729	7,774,000	90,577	973,702,750	3,059	59,309,698	1,063,679,262	11,360	49.9%	55,843,438	574,996	55,268,442	50.3%	590	5.20%		
12,751 - 15,000	73,012	37,163	11,246,028	35,275	9,032,180	1,851,144,343	25,354	82,872,861	111,538,189	5,136,000	70,605	759,003,750	2,407	46,113,996	1,012,225,260	13,864	54.7%	53,142,186	581,337	52,560,849	49.8%	720	5.19%		
15,001 - 17,000	61,246	31,517	9,897,043	29,242	7,688,129	1,705,495,487	27,847	60,460,109	106,569,764	3,331,000	59,089	635,206,750	2,157	41,211,125	979,636,957	15,995	57.4%	51,431,242	637,904	50,793,338	49.2%	829	5.18%		
17,001 - 20,000	87,520	44,940	14,515,898	41,814	10,722,640	2,660,038,830	30,393	85,714,607	157,275,472	3,774,500	84,291	906,128,250	3,229	60,131,597	1,618,243,702	18,490	60.8%	84,957,942	1,082,971	83,874,971	49.5%	958	5.18%		
20,001 - 21,250	35,380	17,744	5,916,138	17,245	4,288,252	1,156,880,379	32,699	30,989,379	66,193,912	1,489,000	34,159	367,209,250	1,221	23,110,628	729,866,968	20,629	63.1%	38,318,142	514,943	37,803,199	50.5%	1,068	5.18%		
21,251 - 25,000	99,504	49,261	17,187,375	49,171	11,747,076	3,516,521,483	35,341	90,125,927	203,763,765	3,514,500	95,621	1,027,925,750	3,883	73,057,586	2,298,385,809	23,098	65.4%	120,665,378	1,745,236	118,920,142	51.1%	1,195	5.17%		
25,001 - 30,000	116,254	56,765	21,059,223	58,839	13,386,117	4,648,899,016	39,896	93,191,228	251,280,247	2,304,000	111,510	1,198,732,500	5,014	93,724,095	3,196,049,402	27,428	68.7%	167,792,818	2,833,042	164,959,776	50.8%	1,416	5.16%		
30,001 - 40,000	174,001	82,812	34,038,248	89,585	21,359,104	8,237,671,695	47,343	123,181,069	387,064,522	2,026,500	164,496	1,768,332,000	9,505	170,206,035	6,033,223,707	34,674	73.2%	316,744,745	6,055,412	310,689,333	47.5%	1,786	5.15%		
40,001 - 50,000	117,138	52,837	25,050,982	62,970	16,197,235	6,739,865,497	57,538	177,416,607	267,184,885	546,000	107,952	1,160,484,000	9,186	159,897,374	5,229,169,645	44,641	77.6%	274,531,455	6,154,889	268,376,566	42.0%	2,291	5.13%		
50,001 - 60,000	76,479	33,019	18,761,937	42,639	12,753,586	5,191,988,341	67,888	55,493,641	191,438,803	18,000	68,038	731,408,500	8,441	146,132,762	4,178,483,917	54,636	80.5%	219,370,501	5,397,815	213,972,686	36.2%	2,798	5.12%		
60,001 - 75,000	69,502	30,496	20,942,017	38,215	14,006,041	5,590,438,756	80,436	59,434,259	191,191,142	[D]	59,012	634,379,000	10,490	182,277,094	4,462,097,779	66,791	83.0%	243,710,319	6,778,257	236,932,062	28.7%	3,409	5.10%		
75,001 - 80,000	15,586	6,859	5,525,052	8,570	3,476,060	1,424,577,990	91,401	16,887,768	47,944,443	[D]	12,674	136,245,500	2,912	50,640,796	1,266,815,019	77,429	84.0%	67,357,770	1,889,197	61,468,573	24.7%	3,944	5.09%		
80,001 - 100,000	41,254	18,468	17,912,812	22,374	11,110,856	4,263,447,212	103,346	50,645,449	136,088,397	[D]	31,821	342,075,750	9,433	165,826,956	3,670,101,558	88,964	86.1%	192,680,428	5,656,069	187,024,359	20.1%	4,533	5.10%		
100,001 - 120,000	22,607	10,350	13,350,105	12,044	7,022,326	2,801,479,893	123,921	43,820,582	85,641,276	[D]	16,030	172,322,500	6,577	122,340,977	2,464,895,722	109,037	80.0%	129,412,272	3,810,184	125,602,088	16.1%	5,556	5.10%		
120,001 - 160,000	20,960	10,346	19,018,451	10,466	9,071,282	3,183,951,920	151,906	73,164,858	101,946,862	[D]	13,661	146,855,750	7,299	141,142,972	2,867,171,194	136,793	90.1%	150,526,471	4,802,066	145,724,405	12.6%	6,953	5.08%		
160,001 - 200,000	9,149	4,662	12,634,675	4,412	5,489,328	1,768,231,065	193,270	49,305,553	54,164,047	[D]	5,356	57,577,000	3,793	80,276,642	1,625,518,929	177,672	91.9%	85,339,744	2,951,986	82,387,758	10.4%	9,005	5.07%		
200,001 or more	16,995	9,080	95,011,733	7,805	45,529,697	9,987,224,378	887,657	825,003,768	324,794,964	[D]	8,149	87,601,750	8,846	459,144,325	9,940,687,107	584,918	99.5%	521,886,117	36,302,978	485,583,139	9.3%	28,572	4.88%		
TOTAL	2,147,405	708,395	383,963,517	1,133,838	323,211,438	77,226,648,217	35,963	2,958,333,178	5,639,458,758	161,722,500	2,007,018	21,575,443,500	140,387	3,137,646,886	49,670,709,751	35,776	64.3%	2,870,203,964	88,602,691	2,781,601,273	21.1%	1,295	5.09%		
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																									
Non-Positive AGI	92,151	825	1,540,435	6,790	8,011,037	(1,103,558,622)	(11,976)	544,991,825	66,576,859	5,587,500	84,521	908,600,750	7,630	50,514,942	(1,589,846,848)	(17,253)	144.1%	4,255,565	202,194	4,053,371	13.7%	44	-0.37%		
\$ 1 - 3,999	177,329	3,183	4,406,255	84,053	5,623,951	357,977,050	2,019	80,082,158	7,123,488	16,740,000	175,408	1,885,636,000	1,921	36,874,377	(1,508,314,657)	(8,506)	-421.3%	[D]	[D]	687,499	52.3%	4	0.19%		
4,000 - 9,999	281,264	16,780	4,767,931	198,992	28,301,633	1,965,503,194	6,988	248,559,283	26,739,453	33,435,000	277,712	2,985,404,000	3,552	71,267,588	(9,002,783,564)	(3,210)	-45.9%	[D]	[D]	7,426,398	80.2%	26	0.38%		
10,000 - 14,999	218,852	62,248	9,703,073	139,897	30,104,468	2,718,583,396	12,422	185,418,961	81,083,297	34,725,000	214,653	2,307,519,750	4,199	85,505,353	395,168,957	1,806	14.5%	27,236,055	203,914	27,032,141	86.6%	124	0.99%		
15,000 - 19,999	180,536	68,292	18,015,726	94,997	21,408,437	3,146,689,415	17,447	144,784,264	124,656,873	28,810,000	175,905	1,890,978,750	4,451	90,066,064	1,156,961,992	6,415	36.8%	65,174,917	610,501	64,564,416	85.6%	358	2.05%		
20,000 - 24,999	160,642	76,187	20,958,979	78,680	18,515,221	3,608,928,431	22,466	120,311,857	168,734,482	16,538,500	156,144	1,678,548,000	4,498	92,375,146	1,773,044,160	11,037	49.1%	96,896,721	1,060,815	95,835,906	76.7%	597	2.66%		
25,000 - 29,999	146,418	71,560	21,139,972	69,759	16,322,624	4,021,012,419	27,463	98,280,531	202,630,396	12,148,000	141,858	1,524,973,500	4,560	92,633,954	2,286,906,560	15,619	56.9%	123,324,436	1,563,426	121,761,010	67.6%	832	3.03%		
30,000 - 39,999	249,935	117,637	38,037,709	123,625	26,546,735	8,695,191,267	34,790	140,416,518	465,081,668	10,336,000	240,427	2,584,590,250	9,588	194,947,517	5,580,652,350	22,328	64.2%	298,363,996	4,672,887	293,691,109	60.1%	1,175	3.38%		
40,000 - 49,999	182,768	82,456	30,816,866	93,655	21,343,490	8,173,104,914	44,718	96,210,246	562,364,206	2,738,000	172,198	1,851,128,500	10,570	214,102,344	5,638,982,110	30,853	69.0%	300,520,366	6,564,159	294,866,207	54.7%	1,613	3.61%		
50,000 - 59,999	131,420	56,703	25,272,664	69,225	17,745,192	7,187,745,964	54,693	67,425,591	647,078,319	[D]	120,157	1,291,687,750	11,263	266,283,639	5,090,121,847	38,732	70.8%	271,053,146	6,036,597	265,					

TABLE 8A. TAX YEAR 2020 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:				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),(c2)]		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 TY2020 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-S Returns Filed [%]									Standard Deduction Amount [10,750] [S]	% of R-S SD/ID Value Amount [%]
		[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	619,261	[D]	[D]	316,884	43,529,987	3,291,926,774	5,593	283,090,145	1,598,975,131	588,534	95.0%	6,326,740,500	88.4%	(4,350,698,712)	(7,392)	-132.2%	-	-	-	-	-
\$ 1 - 2,000	87,320	[D]	[D]	59,343	12,942,601	1,031,082,438	12,181	54,255,033	90,566,394	84,645	96.9%	909,933,750	94.8%	84,837,327	1,002	8.2%	4,428,144	97.0%	42.7%	52	5.22%
2,001 - 4,000	83,014	30,242	3,509,051	49,695	10,623,449	1,124,018,284	13,963	61,155,458	79,767,797	80,499	97.0%	865,364,250	94.7%	240,041,695	2,982	21.4%	12,504,604	97.0%	46.1%	155	5.21%
4,001 - 6,000	77,593	32,736	5,627,702	42,025	9,466,389	1,193,178,148	15,859	70,932,107	80,023,522	75,237	97.0%	808,797,750	94.8%	375,288,983	4,988	31.5%	19,553,957	97.0%	47.0%	260	5.21%
6,001 - 10,000	149,724	71,795	17,179,136	72,248	16,861,468	2,686,993,809	18,523	177,172,700	149,821,255	145,062	96.9%	1,559,410,500	94.6%	1,154,928,754	7,962	43.0%	60,108,873	96.9%	49.0%	414	5.20%
10,001 - 12,750	93,636	46,004	12,782,959	43,875	10,590,732	2,011,766,913	22,211	97,481,637	106,660,180	90,577	96.7%	973,702,750	94.3%	1,028,885,620	11,359	51.1%	53,467,017	96.7%	48.7%	590	5.20%
12,751 - 15,000	73,012	36,189	10,788,467	33,854	7,998,013	1,747,716,335	24,753	80,665,822	90,545,062	70,605	96.7%	759,003,750	94.3%	978,833,345	13,864	56.0%	50,830,406	96.7%	48.1%	720	5.19%
15,001 - 17,000	61,246	30,705	9,474,517	27,908	6,503,851	1,608,519,468	27,222	56,875,925	85,077,529	59,089	96.5%	635,206,750	93.9%	945,111,094	15,995	58.8%	49,006,892	96.5%	47.5%	829	5.19%
17,001 - 20,000	87,520	43,702	13,830,019	39,834	9,272,455	2,508,781,444	29,763	80,072,211	124,152,014	84,291	96.3%	906,128,250	93.8%	1,558,573,391	18,490	62.1%	80,788,774	96.3%	47.7%	958	5.18%
20,001 - 21,250	35,380	17,287	5,654,011	16,488	3,760,439	1,094,962,003	32,055	29,813,203	52,892,201	34,159	96.5%	367,209,250	94.1%	704,673,555	20,629	64.4%	36,503,600	96.6%	48.8%	1,069	5.18%
21,251 - 25,000	99,504	47,865	16,364,924	46,698	9,894,616	3,314,376,925	34,662	84,988,908	162,774,668	95,621	96.1%	1,027,925,750	93.4%	2,208,665,415	23,098	66.6%	114,287,899	96.1%	49.2%	1,195	5.17%
25,001 - 30,000	116,524	54,854	19,779,008	55,763	11,287,543	4,367,512,822	39,167	87,234,723	197,838,038	111,510	95.7%	1,198,732,500	92.7%	3,058,177,007	27,425	70.0%	157,862,954	95.7%	48.6%	1,416	5.16%
30,001 - 40,000	174,001	79,283	31,428,173	83,674	17,344,162	7,650,677,360	46,510	112,745,027	293,841,484	164,496	94.5%	1,768,332,000	91.2%	5,701,248,903	34,659	74.5%	293,610,611	94.5%	44.9%	1,785	5.15%
40,001 - 50,000	117,138	49,624	22,613,371	57,061	12,463,652	6,102,417,730	56,529	67,282,154	193,560,880	107,952	92.2%	1,160,484,000	87.9%	4,815,655,004	44,609	78.9%	247,113,299	92.1%	38.7%	2,289	5.13%
50,001 - 60,000	76,479	30,837	16,256,722	37,235	9,144,610	4,533,759,856	66,636	45,802,004	133,130,987	68,038	89.0%	731,408,500	83.3%	3,715,022,373	54,602	81.9%	190,191,048	88.9%	32.2%	2,795	5.12%
60,001 - 75,000	69,502	26,057	17,641,830	31,451	9,582,714	4,651,082,391	78,816	46,410,782	126,959,306	59,012	84.9%	634,379,900	77.7%	3,937,154,867	66,718	84.7%	200,771,794	84.7%	24.3%	3,402	5.10%
75,001 - 80,000	15,586	5,833	4,528,253	6,704	2,173,350	1,135,029,235	89,256	12,026,504	29,566,651	12,674	81.3%	136,245,500	73.0%	981,243,588	77,422	86.5%	49,958,909	81.3%	20.1%	3,942	5.09%
80,001 - 100,000	41,254	15,207	14,228,083	16,287	6,694,033	3,220,434,215	101,560	33,355,723	84,439,146	31,821	77.1%	342,075,750	67.4%	2,827,275,042	88,849	87.8%	143,917,713	77.0%	15.4%	4,523	5.09%
100,001 - 120,000	22,607	8,041	10,291,145	7,830	3,730,006	1,939,152,974	120,970	29,732,770	50,433,937	16,630	70.9%	172,322,500	58.5%	1,746,129,307	108,299	90.0%	88,731,679	70.6%	11.4%	5,535	5.08%
120,001 - 160,000	20,960	7,394	13,939,914	6,154	4,539,810	2,022,010,695	148,013	46,873,765	56,827,449	13,661	65.2%	146,855,750	51.0%	1,865,201,261	136,535	92.2%	94,678,237	65.0%	8.2%	6,931	5.08%
160,001 - 200,000	9,149	3,067	8,533,074	2,235	2,488,945	1,008,089,248	188,217	28,862,272	28,766,637	5,356	58.5%	57,577,000	41.8%	950,607,883	177,485	94.3%	48,068,332	58.3%	6.1%	8,975	5.06%
200,001 or more	16,995	4,966	46,917,087	3,117	13,142,390	3,576,719,540	438,915	265,632,477	113,173,472	8,149	47.9%	87,601,750	16.0%	3,641,576,795	446,874	101.8%	177,272,794	36.5%	3.4%	21,754	4.87%
TOTAL	2,147,405	666,648	302,599,794	1,056,363	234,035,215	61,820,208,608	30,802	1,852,461,130	3,928,793,740	2,007,018	93.5%	21,575,443,500	87.3%	38,168,432,498	29,975	61.7%	2,173,657,536	78.1%	16.5%	1,083	5.11%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	92,151	694	939,262	5,972	5,796,686	(840,031,779)	(9,939)	380,451,571	43,884,570	84,521	91.7%	908,600,750	94.7%	(1,412,065,528)	(16,707)	168.1%	2,180,336	53.8%	7.4%	2	-0.26%
\$ 1 - 3,999	177,329	3,032	392,049	83,574	5,285,899	354,480,097	2,021	76,947,176	22,822,478	175,408	98.9%	1,885,636,000	98.1%	(1,477,031,205)	(8,421)	-416.7%	612,680	89.1%	46.6%	3	0.17%
4,000 - 9,999	281,264	16,576	4,636,598	197,650	27,649,850	1,940,029,419	6,986	242,443,275	57,300,386	277,712	98.7%	2,985,404,000	97.7%	(860,231,692)	(3,098)	-44.3%	7,259,310	97.8%	78.4%	26	0.37%
10,000 - 14,999	218,852	61,606	9,556,330	138,103	29,248,256	2,665,694,943	12,419	178,843,467	110,834,651	214,653	98.1%	2,307,519,750	96.4%	426,184,009	1,985	16.0%	26,691,866	98.7%	85.5%	124	1.00%
15,000 - 19,999	180,356	77,141	17,725,379	92,915	20,345,814	3,068,877,678	17,446	138,898,080	140,812,272	175,905	97.5%	1,890,978,750	95.5%	1,175,984,736	6,685	38.3%	63,860,309	98.9%	84.7%	363	2.08%
20,000 - 24,999	160,642	74,804	20,524,869	76,456	17,267,445	3,507,713,007	22,465	115,132,539	166,028,020	156,144	97.2%	1,678,548,000	94.8%	1,778,269,526	11,389	50.7%	94,626,849	98.7%	75.8%	606	2.70%
25,000 - 29,999	146,418	70,092	20,577,044	67,374	14,897,314	3,895,521,029	27,461	93,463,340	189,867,640	141,858	96.9%	1,524,973,500	94.3%	2,274,143,229	16,031	58.4%	119,874,706	98.5%	66.6%	845	3.08%
30,000 - 39,999	249,935	114,773	36,663,342	118,192	23,249,576	8,362,275,236	34,781	127,949,453	404,559,791	240,427	96.2%	2,584,590,250	93.0%	5,501,074,648	22,880	65.8%	287,338,724	97.8%	58.8%	1,195	3.44%
40,000 - 49,999	182,768	79,388	29,055,296	87,313	16,990,760	7,697,125,448	44,700	74,485,937	465,195,786	172,198	94.2%	1,851,128,500	89.6%	5,455,377,099	31,681	70.9%	283,419,591	96.1%	52.5%	1,646	3.68%
50,000 - 59,999	131,420	53,334	23,226,940	62,391	13,694,978	6,567,152,709	54,655	56,476,117	517,227,577	120,157	91.4%	1,291,687,750	85.1%	4,814,713,499	40,070	73.3%	248,911,196	93.9%	45.9%	2,072	3.79%
60,000 - 69,999	90,267	33,996	17,680,791	41,907	10,745,252	5,080,659,550	64,634	39,245,925	459,728,400	78,607	87.1%	845,025,250	78.4%	3,815,151,825	48,535	75.1%	196,568,086	90.2%	37.4%	2,501	3.87%
70,000 - 74,999	33,767	12,464	7,439,367	14,892	4,629,112	2,047,178,671	72,420	17,562,558	195,199,715	28,268	83.7%	303,881,000	73.5%	1,565,660,514	55,386	76.5%	80,256,961	87.1%	31.3%	2,839	3.92%
75,000 - 79,999	27,560	10,215	6,534,152	11,723	3,831,039	1,747,324,109	77,408	14,723,826	154,478,100	22,573	81.9%	242,659,750	70.5%	1,364,910,885	60,466	78.1%	69,941,465	85.5%	27.8%	3,098	4.00%
80,000 - 89,999	42,125	15,147	10,860,210	17,258	6,057,628	2,811,972,439	84,629	21,556,093	236,810,432	33,227	78.9%	357,190,250	66.5%	2,239,527,850	67,401	79.6%	114,531,989	82.4%	23.0%	3,447	4.07%
90,000 - 99,999	29,384	10,285	8,619,822	11,276	4,665,344	2,082,976,782	94,668	16,605,792	167,851,435	22,003	74.9%	236,532,250	60.7%	1,695,198,889	77,044	81.4%	86,674,050	78.5%	17.7%	3,939	4.16%
100,000 - 149,999	64,292	21,605																			

TABLE 8B. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: SINGLE-ITEMIZED DEDUCTIONS																								
Income Level	Aggregate Number of Returns Filed Resident [S]	D-400 Filing Functional Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]			Net Tax Liability								
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)]		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 Single Tax Liability [%]	as a % of TY2020 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]	Deductions [S]	Number of Returns Filed	% of R-S Returns Filed [%]	Deduction Amount [S]									% of R-SD/ID Value [S]	Average ID Value [S]		
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	619,261	[D]	[D]	10,268	9,223,393	639,841,516	20,823	376,370,923	833,920,404	30,727	5.0%	831,367,304	11.6%	27,057	(649,075,269)	(21,124)	-101.4%	-	-	-	-	-	-	-
\$ 1 - 2,000	87,320	[D]	[D]	1,561	1,131,487	73,441,602	27,455	4,314,194	25,575,465	2,675	3.1%	49,575,659	5.2%	18,533	2,604,672	974	3.5%	135,391	3.0%	1.3%	51	5.20%		
2,001 - 4,000	83,014	1,048	144,678	1,450	1,086,449	77,004,901	30,618	4,151,280	25,358,221	2,515	3.0%	48,305,973	5.3%	19,207	7,491,987	2,979	9.7%	388,914	3.0%	1.4%	155	5.19%		
4,001 - 6,000	77,593	1,020	229,094	1,324	937,754	76,979,065	32,674	2,650,745	23,251,619	2,356	3.0%	44,561,187	5.2%	18,914	11,817,004	5,016	15.4%	612,439	3.0%	1.5%	260	5.18%		
6,001 - 10,000	149,724	1,947	619,849	2,700	2,072,093	171,000,441	36,680	4,863,558	49,470,531	4,662	3.1%	89,272,105	5.4%	19,149	37,121,363	7,963	21.7%	1,927,265	3.1%	1.6%	413	5.19%		
10,001 - 12,750	93,636	1,245	518,564	1,799	1,367,726	121,558,040	39,738	4,187,849	31,642,549	3,059	3.3%	59,309,698	5.7%	19,389	34,793,642	11,374	28.6%	1,801,425	3.3%	1.6%	589	5.18%		
12,751 - 15,000	73,012	974	457,561	1,421	1,034,167	103,428,018	42,970	2,207,309	26,129,127	2,407	3.3%	46,113,996	5.7%	19,158	33,391,924	13,873	32.3%	1,730,443	3.3%	1.6%	719	5.18%		
15,001 - 17,000	61,246	812	422,526	1,334	1,184,278	96,976,019	44,959	3,584,204	24,823,235	2,157	3.5%	41,211,125	6.1%	19,106	34,525,863	16,006	35.6%	1,786,446	3.5%	1.7%	828	5.17%		
17,001 - 20,000	87,520	1,238	685,879	1,980	1,450,185	151,257,386	46,843	5,642,480	36,897,958	3,229	3.7%	60,331,597	6.2%	18,684	59,670,311	18,480	39.4%	3,086,197	3.7%	1.8%	956	5.17%		
20,001 - 21,250	35,380	457	262,127	757	527,813	61,918,376	50,711	1,176,376	14,790,711	1,221	3.5%	23,110,628	5.9%	18,928	25,193,413	20,633	40.7%	1,299,599	3.4%	1.7%	1,064	5.16%		
21,251 - 25,000	99,504	1,396	822,451	2,473	1,852,460	202,144,558	52,059	5,137,019	44,503,597	3,883	3.9%	73,057,586	6.6%	18,815	59,720,394	23,106	44.4%	4,632,243	3.9%	2.0%	1,193	5.16%		
25,001 - 30,000	116,524	1,911	1,280,215	3,076	2,098,574	281,386,194	56,120	5,956,505	55,746,209	5,014	4.3%	93,724,095	7.3%	18,692	137,877,395	27,497	49.0%	7,096,822	4.3%	2.2%	1,415	5.15%		
30,001 - 40,000	174,001	3,529	2,610,075	5,911	4,014,943	586,994,335	61,756	10,436,042	95,249,538	9,505	5.5%	170,206,035	8.8%	17,907	331,974,804	34,926	56.6%	11,078,722	5.5%	2.6%	1,797	5.14%		
40,001 - 50,000	117,138	3,213	2,437,611	5,909	3,733,583	637,447,767	69,393	10,134,253	74,170,005	9,186	7.8%	159,897,374	12.1%	17,407	413,514,641	45,016	64.9%	12,263,267	7.9%	3.3%	2,315	5.14%		
50,001 - 60,000	76,479	2,982	2,505,215	5,404	3,608,976	658,228,485	77,980	9,691,637	58,325,816	8,441	11.0%	146,132,762	16.7%	17,312	463,461,544	54,906	70.4%	23,781,638	11.1%	4.0%	2,817	5.13%		
60,001 - 75,000	69,502	3,643	3,300,187	6,764	4,423,328	939,356,365	89,548	13,023,477	65,159,836	10,490	15.1%	182,277,094	22.3%	17,376	70,942,912	67,201	75.0%	36,160,268	15.3%	4.4%	3,447	5.13%		
75,001 - 80,000	15,586	1,026	996,799	1,866	1,302,710	289,548,755	99,433	4,861,264	18,779,792	2,912	18.7%	50,460,796	27.0%	17,329	225,571,431	77,463	77.9%	11,509,664	18.7%	4.6%	3,952	5.10%		
80,001 - 100,000	41,254	3,261	3,684,728	6,087	4,416,823	1,043,012,997	110,571	17,289,726	51,649,251	13,473	22.9%	165,826,956	32.6%	17,576	342,826,516	89,349	80.8%	43,106,646	23.0%	4.6%	4,570	5.11%		
100,001 - 120,000	22,607	2,309	3,058,960	4,214	3,790,319	862,326,619	131,113	14,087,812	35,207,339	6,577	29.1%	122,340,977	41.5%	18,601	718,866,415	109,300	83.4%	36,870,409	29.4%	4.7%	5,606	5.13%		
120,001 - 160,000	20,960	2,952	5,078,537	4,312	4,531,472	1,161,941,225	159,192	26,291,093	45,119,413	7,299	34.8%	141,142,972	49.0%	19,337	1,001,969,933	137,275	86.2%	51,046,168	35.0%	4.4%	6,994	5.09%		
160,001 - 200,000	9,149	1,595	4,101,601	2,177	3,000,383	760,141,817	200,406	20,443,281	25,397,410	3,793	41.5%	80,276,642	58.2%	21,164	674,911,046	177,936	88.8%	34,319,426	41.7%	4.3%	9,048	5.09%		
200,001 or more	16,995	4,114	48,094,645	4,688	32,387,307	6,410,504,838	724,678	559,371,291	211,621,492	8,846	52.1%	459,144,325	84.0%	51,904	6,299,110,312	712,086	98.3%	308,310,345	63.5%	5.9%	34,853	4.89%		
TOTAL	2,147,405	41,747	81,363,723	77,475	89,176,223	15,406,439,609	109,743	1,105,872,048	1,872,387,518	140,387	6.5%	3,137,646,886	12.7%	22,350	11,502,277,253	110,809	74.7%	607,943,737	21.9%	4.6%	4,330	5.00%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	92,151	131	601,173	818	2,214,351	(263,526,843)	(34,538)	164,540,254	28,279,789	7,630	8.3%	50,514,942	5.3%	6,621	(177,781,320)	(23,300)	67.5%	1,873,035	46.2%	6.3%	245	-0.71%		
\$ 1 - 3,999	177,329	151	54,206	479	338,052	3,496,953	1,820	3,134,982	1,041,010	1,921	1.1%	36,874,377	1.9%	19,195	(31,283,452)	(16,285)	-89.4%	74,819	10.9%	5.7%	39	2.14%		
4,000 - 9,999	281,264	204	71,333	1,342	651,783	25,473,775	7,172	6,116,008	2,874,067	3,552	1.3%	71,267,588	2.3%	20,064	(42,551,872)	(11,980)	-167.0%	167,088	2.2%	1.8%	47	0.66%		
10,000 - 14,999	218,852	642	146,743	1,794	856,212	52,888,453	12,595	6,575,494	4,199,199	1,996	1.9%	85,505,353	3.6%	20,363	(31,015,052)	(7,386)	-58.6%	340,275	1.3%	1.1%	81	0.64%		
15,000 - 19,999	180,356	1,151	290,347	2,082	1,062,622	77,811,737	17,482	5,886,184	12,654,601	4,451	2.5%	90,066,064	4.5%	20,235	(19,022,744)	(4,274)	-24.4%	704,107	1.1%	0.9%	158	0.90%		
20,000 - 24,999	160,642	1,383	434,110	2,224	1,247,776	101,215,424	22,502	5,179,318	19,244,962	4,498	2.8%	92,375,146	5.2%	20,537	(5,225,366)	(1,162)	-5.2%	1,209,057	1.3%	1.0%	269	1.19%		
25,000 - 29,999	146,418	1,468	562,928	2,385	1,425,310	125,491,390	27,520	4,817,191	21,911,296	4,560	3.1%	92,633,954	5.7%	20,314	12,763,331	2,799	10.2%	1,886,304	1.5%	1.0%	414	1.50%		
30,000 - 39,999	249,935	2,864	1,374,367	5,433	3,297,159	332,916,031	35,014	12,467,065	70,857,877	9,508	3.8%	194,947,517	7.0%	20,504	79,577,702	8,370	23.9%	6,352,385	2.2%	1.3%	668	1.91%		
40,000 - 49,999	182,768	3,068	1,761,290	6,342	4,352,730	475,889,466	45,023	12,174,300	90,976,420	10,570	5.8%	214,102,344	10.4%	20,256	183,605,011	17,370	38.6%	6,446,616	3.9%	2.1%	1,083	2.41%		
50,000 - 59,999	131,420	3,369	2,045,324	6,834	4,050,214	620,593,255	55,100	10,949,474	129,850,742	11,263	8.6%	226,283,639	14.9%	20,091	275,408,348	24,452	44.4%	16,105,353	6.1%	3.0%	1,430	2.60%		
60,000 - 69,999	90,267	3,590	2,413,913	7,120	4,423,493	757,313,213	64,950	11,849,520	156,325,197	11,660	12.9%	232,378,375	21.6%	19,930	380,459,161	32,629	50.2%	21,310,618	9.8%	4.1%	1,828	2.81%		
70,000 - 74,999	33,767	1,731	1,304,344	3,385	2,274,330	398,544,704	72,476	6,712,460	78,257,104	5,499	16.3%	109,690,008	62.6%	24,083	1,100,075,736	138,934	81.0%	56,109,691	40.5%	4.3%	7,086	4.13%		
75,000 - 79,999	27,560	1,584	1,230,873	3,106	2,000,096	386,332,119	77,468	6,059,306	69,602,270	4,987	18.1%	101,563,858	29.5%	20,366	221,225,297	44,360	57.3%	11,901,413	14.5%	4.7%	2,386	3.08%		
80,000 - 89,999	42,125	2,812	2,438,164	5,622	4,238,156	755,249,495	84,879	13,792,313	127,275,627	8,898	21.1%	180,098,263	33.5%	20,240	461,667,918	51,884	61.1%	24,534,158	17.6%	4.9%	2,757	3.25%		
90,000 - 99,999	29,384	2,394	2,256,246	4,643	3,486,690	700,133,633	94,856	9,839,855	102,739,933	7,381	25.1%	152,943,798	39.3%	20,721	454,289,757	61,549	64.9%	23,771,950	21.5%	4.9%	3,221	3.40%		
100,000 - 149,999	64,292	7,211	9,252,582	13,112	12,194,303	2,524,844,224	120,812	52,998,729	273,292,968	20,899	32.5%	450,999,977	49.2%											

TABLE 9. TAX YEAR 2020 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:				Deductions Claimed Pursuant to [S 105-153.5(a)(1),(a)(2)] by Type††:				Computed NC Taxable Income [includes returns with deficit]			Tax Liability							
		Balance Tax Due		Overpayment				Additional [S 105-153.5(c),(c)(2)]; [S 105-153.6]		Other Deductions [S 105-153.5(b)]		Standard Deduction		Itemized Deductions		NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [S]	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 105-153.5(a)]†	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns	Deduction Amount [S21,500] [S]	Number of Returns	Deduction Amount [S]	[after application of credits] [S]						as a % of TY2020 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]			Child Deduction [S 105-153.5(a)]†	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns	Deduction Amount [S21,500] [S]	Number of Returns	Deduction Amount [S]	NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [S]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2020 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																										
Non Taxable Income	233,370	381	26,616	118,182	74,884,548	3,908,709,116	16,749	897,164,651	3,752,089,303	221,974,000	218,402	4,695,643,000	14,968	598,791,451	(4,462,623,986)	(19,123)	-114.2%	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	23,032	6,040	306,497	16,815	10,963,836	720,932,622	31,301	37,225,336	198,293,667	31,390,000	22,063	474,354,500	969	31,052,200	23,067,591	1,002	3.2%	1,211,159	7,709	1,203,450	11.6%	52	5.22%			
2,001 - 4,000	23,568	6,706	919,945	16,779	11,043,201	782,328,273	33,195	40,167,163	201,101,157	32,544,500	22,523	484,244,500	1,045	33,766,033	70,839,246	3,006	9.1%	3,719,124	25,122	3,694,002	13.6%	157	5.21%			
4,001 - 6,000	23,298	6,617	1,407,783	16,589	10,765,025	842,305,032	36,154	31,704,340	211,135,685	33,994,000	22,256	478,504,000	1,042	33,859,725	116,515,962	5,001	13.8%	6,117,019	43,081	6,073,938	14.6%	261	5.21%			
6,001 - 10,000	46,442	13,388	4,168,742	32,857	21,455,242	1,824,922,592	39,295	57,415,641	423,980,445	66,737,000	44,452	955,718,000	1,990	64,401,377	371,501,411	7,999	20.4%	19,503,927	167,252	19,336,675	15.8%	416	5.21%			
10,001 - 12,750	31,438	9,130	3,673,874	22,167	14,597,041	1,358,685,063	43,218	39,588,116	307,670,169	42,331,000	30,056	646,204,000	1,382	44,789,915	357,278,095	11,365	26.3%	18,757,152	193,766	18,563,386	16.9%	590	5.20%			
12,751 - 15,000	25,047	7,439	3,437,133	17,497	11,409,389	1,140,678,535	45,542	41,761,994	253,477,826	32,087,500	24,030	516,663,000	1,017	32,993,601	347,236,602	13,863	30.4%	18,229,945	189,397	18,040,558	17.1%	720	5.20%			
15,001 - 17,000	23,085	6,983	3,444,712	16,021	10,451,434	1,114,697,559	48,287	32,535,425	240,263,969	30,922,000	22,124	475,666,000	961	31,228,928	369,152,087	15,991	33.1%	19,380,503	199,628	19,180,875	18.6%	831	5.20%			
17,001 - 20,000	34,544	10,368	5,533,873	23,936	15,474,631	1,748,840,804	50,759	52,283,712	360,476,983	46,230,000	32,983	709,134,500	1,471	47,968,751	375,414,282	18,498	36.4%	33,458,921	475,448	33,083,473	19.5%	960	5.19%			
20,001 - 21,250	14,093	4,449	2,432,966	9,593	6,119,900	751,307,812	53,311	18,749,511	150,395,327	19,169,500	13,485	289,927,500	608	19,857,784	290,707,212	20,628	38.7%	15,262,163	200,012	15,062,151	20.1%	1,069	5.18%			
21,251 - 25,000	41,043	13,094	7,593,779	27,792	17,886,471	2,300,098,739	56,041	58,897,287	453,008,476	55,391,000	39,262	844,133,000	1,781	57,304,924	949,158,626	23,126	41.3%	49,830,923	634,494	49,196,429	21.2%	1,199	5.18%			
25,001 - 30,000	53,786	17,899	10,941,928	35,657	22,894,323	3,255,139,464	60,520	74,577,983	598,227,256	71,729,500	51,437	1,105,895,500	2,349	78,012,981	1,478,852,210	27,495	45.4%	77,639,743	1,167,115	76,472,628	23.6%	1,422	5.17%			
30,001 - 40,000	100,380	36,792	23,667,101	63,205	40,215,978	6,753,158,188	67,276	166,103,400	1,087,246,119	110,836,500	95,651	2,056,496,500	4,729	154,475,618	3,510,206,851	34,969	52.0%	184,285,863	2,996,066	181,289,797	27.7%	1,806	5.16%			
40,001 - 50,000	99,525	40,109	26,330,234	58,990	36,074,518	7,527,817,059	75,637	159,947,105	920,325,697	101,961,500	94,982	2,042,113,000	4,543	148,478,718	4,474,885,249	44,962	59.4%	234,931,712	4,298,647	230,633,065	36.1%	2,317	5.15%			
50,001 - 60,000	92,292	39,057	27,038,326	52,814	31,464,913	7,770,084,736	84,190	153,878,794	743,502,405	77,278,000	87,835	1,888,452,500	4,457	143,968,160	5,070,762,465	54,943	65.3%	266,215,129	5,095,397	261,119,732	44.2%	2,829	5.15%			
60,001 - 75,000	130,441	57,724	41,477,299	72,108	42,814,157	12,402,166,181	95,079	214,952,212	866,329,685	91,440,500	123,793	2,661,549,500	6,648	211,647,923	8,786,150,785	67,357	70.8%	461,272,991	9,639,331	451,633,660	54.7%	3,462	5.14%			
75,001 - 80,000	37,551	17,216	17,216	20,160	12,613,332	13,023,024	104,554	65,568,344	233,631,943	16,755,000	35,282	758,563,000	2,269	71,964,883	2,910,777,211	77,515	74.1%	152,815,830	3,348,811	149,467,019	60.1%	3,980	5.13%			
80,001 - 100,000	134,924	62,673	51,291,937	71,631	44,719,074	15,590,622,608	115,551	250,749,643	743,943,129	45,089,000	126,641	2,701,281,500	9,283	289,087,805	10,061,970,817	89,398	77.4%	633,253,538	14,671,379	618,582,159	66.4%	4,585	5.13%			
100,001 - 120,000	100,230	47,801	44,920,878	51,906	35,838,660	13,498,409,504	134,654	227,875,000	1,503,364,540	2,359,500	91,113	1,958,929,500	9,117	285,777,554	12,066,881,406	109,437	81.3%	575,866,427	14,268,394	561,598,033	72.0%	5,603	5.12%			
120,001 - 160,000	125,639	60,702	73,481,216	64,293	51,370,143	20,456,815,510	162,822	353,443,989	629,121,408	1,239,500	109,360	2,351,240,000	16,279	506,224,098	17,322,434,493	137,875	84.7%	909,427,864	23,752,576	885,675,288	76.6%	7,049	5.11%			
160,001 - 200,000	68,864	33,710	54,229,538	34,828	33,369,495	13,963,951,360	202,776	281,253,209	3,643,590,214	531,000	56,669	2,188,383,000	12,195	390,033,295	12,271,717,560	178,202	87.9%	644,265,344	16,864,144	627,401,199	79.4%	9,111	5.11%			
200,001 or more	159,416	80,488	548,236,059	78,081	330,215,820	85,862,890,001	538,609	6,370,405,616	26,604,740,870	904,000	103,784	2,231,356,000	55,632	3,356,859,191	84,039,435,556	527,171	97.9%	4,412,070,679	305,255,334	4,106,815,348	78.5%	25,762	4.89%			
TOTAL	1,621,918	578,766	947,583,458	921,902	886,289,129	207,500,684,452	127,935	9,626,248,471	13,850,837,277	1,132,894,500	1,467,183	31,544,434,500	154,735	6,632,544,915	161,966,221,731	119,858	78.1%	8,737,515,955	403,393,093	8,334,122,862	63.3%	5,138	5.01%			
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																										
Non-Positive AGI	24,344	870	7,185,790	7,555	26,129,009	(2,539,241,418)	(104,307)	1,748,955,944	294,140,904	15,185,000	22,273	478,869,500	2,071	56,101,462	(1,634,582,340)	(67,145)	64.4%	20,008,048	1,169,984	18,838,064	63.5%	774	-0.74%			
\$ 1 - 3,999	18,614	151	161,775	5,327	1,804,896	34,794,740	1,869	26,709,300	7,472,517	10,390,000	18,187	391,020,500	427	12,606,779	(359,986,026)	(19,340)	-103.6%	[D]	[D]	434,843	33.1%	23	1.25%			
4,000 - 9,999	31,667	368	328,319	14,766	4,908,887	226,286,195	7,146	55,057,632	117,062,116	22,760,000	30,814	662,501,000	853	26,487,205	(447,410,594)	(14,129)	-197.7%	[D]	[D]	889,281	9.6%	28	0.39%			
10,000 - 14,999	34,336	820	437,881	18,754	7,093,377	430,902,793	12,550	62,354,830	288,854,632	32,395,000	33,408	718,272,000	928	29,430,658	(325,694,667)	(9,486)	-75.6%	903,711	1,909	901,802	2.9%	26	0.21%			
15,000 - 19,999	39,884	1,642	788,715	24,424	11,190,223	700,147,194	17,555	62,360,375	60,680,013	47,077,500	38,928	836,952,000	956	29,631,134	(211,833,078)	(5,311)	-30.3%	1,683,602	7,660	1,675,942	2.2%	42	0.24%			
20,000 - 24,999	44,486	4,978	1,426,167	29,432	16,447,717	1,003,443,659	22,556	70,249,018	107,334,286	62,270,000	43,355	932,132,500	1,131	34,327,497	(62,371,606)	(1,402)	-6.2%	3,802,208	38,640	3,763,568	3.0%	85	0.38%			
25,000 - 29,999	47,847	11,046	2,970,557	32,133	19,339,867	1,316,110,178	27,507	74,259,050	161,149,295	76,320,000	46,568	1,001,212,000	1,279	37,633,943	114,053,990	2,384	8.7%	10,377,243	95,872	10,281,371	5.7%	215	0.78%			
30,000 - 39,999	99,674	26,554	11,201,755	67,774	42,179,498	3,491,574,971	35,030	162,832,105	437,660,970	182,187,500	96,769	2,080,533,500	2,905	89,730,947	864,294,163	8,671	24.8%	52,403,396	588,069	51,815,327	10.6%	520	1.48%			
40,000 - 49,999	100,352	29,559	16,386,585	66,557	39,612,091	4,515,687,585	44,998	164,610,379	573,392,782	154,148,000	97,118	2,088,037,000	3,234	102,006,866	1,762,173,316	17,560	39.0%	98,490,314	1,256,336	97,233,978	18.0%	969	2.15%			
50,000 - 59,999	101,897	32,940	19,582,667	65,356	38,571,455	5,607,847,839	55,034	174,777,832	729,760,875	147,358,000	98,297	2,113,385,500	3,600	113,855,015	2,678,266,281	26,284	47.									

TABLE 9A. TAX YEAR 2020 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 Resident (MFJ/SS)	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:				Standard Deduction††			Computed NC Taxable Income [includes returns with deficit]			Net Tax Liability			
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2) Additions [§ 105-153.6] Other Deductions [§ 105-153.5(b) Child Ded [§ 105-153.5(a)]†		Number of Returns Filed	% of R MFJ/SS	Standard Deduction Amount [\$1,500]	% of R MFJ/SS SD/ID Value Amount [%]	NC Taxable Income Value [\$]	Average NC Taxable Income Value [\$]	NCTI as a % of Federal AGI [%]	[after application of credits] [\$]	as a % of Resident MFJ/SS Tax Liability [%]	as a % of TY2020 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 [\$]												
		MFJ/SS	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 MFJ/SS	Standard Deduction Amount [\$1,500]	% of R MFJ/SS SD/ID Value Amount [%]	NC Taxable Income Value [\$]	Average NC Taxable Income Value [\$]	NCTI as a % of Federal AGI [%]	[after application of credits] [\$]	as a % of Resident MFJ/SS Tax Liability [%]	as a % of TY2020 Tax Liability [%]	Average per Return* [\$]
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	233,370	340	24,255	109,845	60,520,624	3,431,500,516	15,712	740,700,227	3,368,148,484	218,402	93.6%	4,695,643,000	88.7%	(3,891,590,740)	(17,818)	-113.4%	-	-	-	-	
\$ 1 - 2,000	23,032	5,778	293,315	16,121	10,119,507	668,019,943	30,278	33,735,778	205,261,299	22,063	95.8%	474,354,500	93.9%	22,139,922	1,003	3.3%	1,155,327	96.0%	11.1%	52	5.22%
2,001 - 4,000	23,568	6,409	877,681	16,034	10,158,960	722,068,369	32,059	38,461,566	208,584,343	22,523	95.6%	484,244,500	93.5%	67,701,092	3,006	9.4%	3,531,481	95.6%	13.0%	157	5.22%
4,001 - 6,000	23,298	6,295	1,334,219	15,873	9,867,183	778,475,575	34,978	29,034,684	217,685,204	22,256	95.5%	478,504,000	93.4%	111,321,055	5,002	14.3%	5,803,741	95.6%	14.0%	261	5.21%
6,001 - 10,000	46,442	12,822	3,985,136	31,438	19,597,815	1,697,594,974	38,189	52,853,570	439,167,073	44,452	95.7%	955,710,000	93.7%	355,563,471	7,999	20.9%	18,511,457	95.7%	15.1%	416	5.21%
10,001 - 12,750	31,438	8,711	3,485,419	21,208	13,242,665	1,262,206,698	41,995	37,033,619	311,447,769	30,056	95.6%	646,204,000	93.5%	341,588,548	11,365	27.1%	17,753,886	95.6%	16.2%	591	5.20%
12,751 - 15,000	25,047	7,139	3,283,544	16,784	10,458,220	1,068,769,952	44,476	37,469,584	256,411,306	24,030	95.9%	516,645,000	94.0%	333,183,230	13,865	31.2%	17,313,584	96.0%	16.4%	720	5.20%
15,001 - 17,000	23,085	6,689	3,279,516	15,354	9,527,710	1,043,237,847	47,154	29,739,494	243,528,177	22,124	95.8%	475,666,000	93.8%	353,783,167	15,991	33.9%	18,385,312	95.9%	17.8%	831	5.20%
17,001 - 20,000	34,454	9,954	5,275,584	22,884	13,985,811	1,635,660,424	49,591	48,313,813	364,755,619	32,983	95.7%	709,134,500	93.7%	40,084,118	18,497	37.3%	31,674,248	95.7%	18.7%	960	5.19%
20,001 - 21,250	14,093	4,284	2,326,179	9,153	5,539,772	703,449,061	52,165	16,710,686	152,054,660	13,485	95.7%	289,927,500	93.6%	278,177,587	20,629	39.5%	14,413,250	95.7%	19.3%	1,069	5.18%
21,251 - 25,000	41,043	12,585	7,232,854	26,527	16,174,119	2,155,219,462	54,893	53,278,085	456,348,897	39,262	95.7%	844,133,000	93.6%	908,015,650	23,127	42.1%	47,075,589	95.7%	20.2%	1,199	5.18%
25,001 - 30,000	53,786	17,180	10,389,848	34,033	20,628,699	3,050,243,206	59,301	69,010,734	599,122,298	51,437	95.6%	1,105,895,500	93.4%	1,414,236,142	27,495	46.4%	73,146,734	95.7%	22.5%	1,422	5.17%
30,001 - 40,000	100,380	35,278	22,623,560	60,000	35,844,055	6,317,073,078	66,043	152,209,607	1,068,117,717	95,651	95.3%	2,056,496,500	93.0%	3,344,668,468	34,967	52.9%	172,757,888	95.3%	26.4%	1,806	5.17%
40,001 - 50,000	99,525	38,562	24,735,281	56,013	32,048,671	7,073,132,655	74,468	146,636,745	907,163,387	94,982	95.4%	2,042,113,000	93.2%	4,270,493,013	44,961	60.4%	220,118,212	95.4%	34.5%	2,317	5.15%
50,001 - 60,000	92,292	37,486	25,288,540	49,944	27,743,641	7,288,987,667	82,985	141,774,936	716,730,732	87,835	95.2%	1,888,452,500	92.9%	4,825,579,371	54,939	66.2%	248,532,072	95.2%	42.0%	2,830	5.15%
60,001 - 75,000	130,441	55,283	38,444,808	67,922	37,228,766	11,280,951,163	93,939	199,383,479	925,730,879	123,793	94.6%	2,661,549,500	92.6%	8,337,054,263	67,347	71.7%	428,568,122	94.9%	51.9%	3,462	5.14%
75,001 - 80,000	37,551	16,394	11,970,844	18,726	10,412,850	3,646,083,668	103,341	58,407,987	211,105,601	35,282	94.0%	758,563,000	91.3%	2,734,823,054	77,513	75.0%	140,448,091	94.0%	56.5%	3,981	5.14%
80,001 - 100,000	134,924	59,183	46,748,703	65,872	37,452,435	14,365,913,159	114,341	215,642,569	653,333,355	125,641	93.1%	2,701,281,500	90.3%	11,226,940,873	89,357	78.1%	1,226,940,873	93.3%	61.8%	4,583	5.13%
100,001 - 120,000	100,230	44,335	40,050,252	46,305	29,063,610	12,138,893,786	133,229	195,735,828	408,738,957	91,113	90.9%	1,958,929,500	87.3%	9,966,961,157	109,391	82.1%	5,102,621,000	90.9%	65.4%	5,600	5.12%
120,001 - 160,000	125,639	54,354	63,627,028	54,434	39,389,215	17,602,444,653	160,959	286,271,546	481,252,378	109,360	87.0%	2,351,240,000	82.3%	15,056,223,821	137,676	85.5%	769,584,603	86.9%	66.6%	7,037	5.11%
160,001 - 200,000	68,864	28,846	45,096,966	27,541	23,176,378	11,355,084,436	200,376	214,219,397	262,490,543	56,669	82.3%	1,218,383,500	75.8%	10,088,429,790	178,024	88.8%	515,523,357	82.2%	65.3%	9,097	5.11%
200,001 or more	159,416	56,219	302,323,831	46,991	120,861,779	42,379,204,929	408,340	2,676,562,294	1,055,039,163	103,784	65.1%	2,231,356,000	39.9%	41,769,372,060	402,464	98.6%	2,086,780,202	50.8%	39.9%	20,107	5.00%
TOTAL	1,621,918	524,126	662,337,362	829,002	593,042,483	152,012,215,222	103,608	5,469,186,228	13,412,217,838	1,467,183	90.5%	31,544,434,500	82.6%	112,524,749,112	93,224	74.0%	5,917,119,941	71.0%	44.9%	4,033	5.08%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	24,344	729	5,426,845	6,723	21,483,927	(2,126,769,199)	(95,486)	1,451,642,032	256,277,738	22,273	91.5%	478,869,500	89.5%	(1,410,274,405)	(63,318)	66.3%	15,718,234	83.4%	53.0%	706	-0.74%
\$ 1 - 3,999	18,614	128	147,616	5,190	1,648,355	33,959,246	1,867	24,096,324	16,645,083	18,187	97.7%	391,020,500	96.9%	(349,610,013)	(19,223)	-1029.5%	376,142	86.5%	28.6%	21	1.11%
4,000 - 9,999	31,667	342	259,228	14,422	4,472,716	220,199,951	7,146	47,191,074	36,926,568	30,814	97.3%	662,501,000	96.2%	(432,036,543)	(14,021)	-196.2%	644,880	72.5%	7.0%	21	0.29%
10,000 - 14,999	34,336	800	411,662	18,308	6,623,341	419,294,903	12,551	48,301,308	58,719,800	33,408	97.3%	718,272,000	96.1%	(309,395,589)	(9,261)	-73.8%	802,413	89.0%	2.6%	24	0.19%
15,000 - 19,999	39,884	1,594	731,049	23,897	10,611,488	683,362,218	17,555	56,450,489	103,839,079	38,928	97.6%	836,952,000	96.6%	(200,978,372)	(5,163)	-29.4%	1,495,043	89.2%	2.0%	38	0.22%
20,000 - 24,999	44,486	4,919	1,341,258	28,776	15,768,469	977,883,036	22,555	62,317,867	163,157,907	43,355	97.5%	932,132,500	96.4%	(55,089,504)	(1,271)	-5.6%	3,481,416	92.5%	2.8%	80	0.36%
25,000 - 29,999	47,847	10,914	2,890,099	31,345	18,524,032	1,280,904,533	27,506	68,657,875	228,271,197	46,568	97.3%	1,001,212,000	96.4%	1,003,982,000	2,579	9.4%	10,038,902	97.6%	5.6%	216	0.78%
30,000 - 39,999	99,674	25,992	10,775,064	65,966	40,023,468	3,389,838,553	35,030	141,931,921	589,499,622	96,769	97.1%	2,080,533,500	95.9%	861,737,352	8,905	25.4%	50,638,292	97.7%	10.4%	523	1.49%
40,000 - 49,999	100,352	28,790	15,810,535	64,888	37,202,262	4,369,951,067	44,996	146,085,256	684,285,214	97,118	96.8%	2,088,037,000	95.3%	1,743,714,109	17,955	39.9%	95,224,731	97.9%	17.7%	981	2.18%
50,000 - 59,999	101,897	32,036	18,891,817	62,957	35,609,135	5,409,574,395	55,033	152,584,760	819,032,169	98,297	96.5%	2,113,385,500	94.9%	2,629,741,486	26,753	48.6%	140,037,052	97.6%	25.8%	1,425	2.59%
60,000 - 69,999	103,490	36,012	22,052,576	60,399	33,055,098	6,463,228,618	64,996	161,453,036	911,026,530	99,441	96.1%	2,137,981,500	94.3%	3,575,673,624	35,958	55.3%	188,016,820	97.2%	35.8%	1,891	2.91%
70,000 - 74,999	51,820	18,904	12,185,141	29,369	16,067,283	3,602,168,189	72,504	81,447,383	486,148,277	49,682	95.9%	1,068,163,000	93.9%	2,129,304,295	42,859	59.1%	111,425,017	97.2%	43.4%	2,243	3.09%
75,000 - 79,999	51,350	19,102	12,081,454	28,707	15,577,640	3,807,688,776	77,487	73,714,626	498,199,179	49,140	95.7%	1,056,510,000	93.6%	2,326,694,223	47,348	61.1%	121,342,930	96.9%	48.2%	2,469	3.19%
80,000 - 89,999	101,224	39,336	26,040,353	54,551	29,468,650	8,181,862,694	84,948	142,153,877	1,036,210,858	96,316	95.2%	2,070,794,000	92.9%	5,217,011,713	54,166	63.8%	271,173,808	96.5%	54.3%	2,815	3.31%
90,000 - 99,999	95,754	37,712	26,442,392	50,787	27,883,315	8,592,491,449	94,946	137,918,789	1,056,527,411	90,499											

TABLE 9B. TAX YEAR 2020 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),(c2)]		Itemized Deductions††:			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 MFJ/SS Tax Liability [%]	as a % of TY2020 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 [%]	Deduction Amount [S]									% of R MFJ/SS SD/ID Value Amount [S]	Average ID Value [S]
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	233,370	41	2,361	8,337	14,363,924	477,208,600	31,882	156,464,424	605,914,819	14,968	6.4%	598,791,451	11.3%	40,005	(571,033,246)	(38,150)	-119.7%	-	-	-	-	-
\$ 1 - 2,000	23,032	262	13,182	694	844,329	52,912,679	54,605	3,489,558	24,422,368	969	4.2%	31,052,200	6.1%	32,046	927,669	957	1.8%	48,123	4.0%	0.5%	50	5.19%
2,001 - 4,000	23,568	42,264	745	884,241	60,259,904	57,665	1,705,597	25,061,314	1,045	4.4%	33,766,033	6.5%	32,312	3,138,154	3,003	5.2%	162,521	4.4%	0.6%	156	5.18%	
4,001 - 6,000	23,298	322	73,564	716	897,842	63,829,457	61,257	2,669,656	27,444,481	1,042	4.5%	33,859,725	6.6%	32,495	5,194,907	4,986	8.1%	270,197	4.4%	0.7%	259	5.20%
6,001 - 10,000	46,442	566	183,606	1,419	1,857,427	127,327,618	63,984	4,562,071	51,550,372	1,990	4.3%	64,401,377	6.3%	32,363	15,937,940	8,009	12.5%	825,218	4.3%	0.7%	415	5.18%
10,001 - 12,750	31,438	419	188,455	960	1,354,376	96,478,365	69,811	2,554,497	38,553,400	1,382	4.4%	44,789,915	6.5%	32,409	15,689,547	11,353	16.3%	809,500	4.4%	0.7%	586	5.16%
12,751 - 15,000	25,047	300	153,589	713	951,169	71,908,583	70,707	4,292,410	29,154,020	1,017	4.1%	32,993,601	6.0%	32,442	14,053,372	13,818	19.5%	726,974	4.0%	0.7%	715	5.17%
15,001 - 17,000	23,085	294	165,196	667	923,724	71,459,712	74,360	2,795,931	27,657,795	961	4.2%	31,228,928	6.2%	32,496	15,368,920	15,993	21.5%	795,564	4.1%	0.8%	828	5.18%
17,001 - 20,000	34,454	414	258,289	1,052	1,488,280	113,180,380	76,941	3,969,899	41,951,364	1,471	4.3%	47,968,751	6.3%	32,610	27,230,164	18,511	24.1%	1,409,225	4.3%	0.8%	958	5.18%
20,001 - 21,250	14,093	165	106,787	440	580,128	47,858,751	78,715	2,038,825	17,510,167	608	4.3%	19,857,784	6.4%	32,661	12,529,625	20,608	26.2%	648,801	4.3%	0.9%	1,067	5.18%
21,251 - 25,000	41,043	509	360,925	1,265	1,712,352	144,879,277	81,347	5,619,202	52,050,579	1,781	4.3%	57,304,924	6.4%	32,176	41,142,976	23,101	28.4%	2,120,840	4.3%	0.9%	1,191	5.15%
25,001 - 30,000	53,786	719	552,080	1,624	2,265,624	204,896,258	87,227	5,567,249	67,834,458	2,349	4.4%	78,012,981	6.6%	33,211	64,616,068	27,508	31.5%	3,325,894	4.3%	1.0%	1,416	5.15%
30,001 - 40,000	100,380	1,514	1,403,541	3,205	4,371,923	436,085,110	92,215	13,893,793	129,964,902	4,729	4.7%	154,475,618	7.0%	32,666	165,538,383	35,005	38.0%	8,531,909	4.7%	1.3%	1,804	5.15%
40,001 - 50,000	99,525	1,547	1,594,953	2,977	4,025,847	454,684,404	100,845	13,310,360	115,123,810	4,543	4.6%	148,478,718	6.8%	32,683	204,392,236	44,991	45.0%	10,514,853	4.6%	1.6%	2,315	5.14%
50,001 - 60,000	92,292	1,571	1,749,786	2,870	3,721,272	481,097,069	107,982	12,103,858	104,049,673	4,457	4.8%	143,968,160	7.1%	32,302	245,183,094	55,011	51.0%	12,587,660	4.8%	2.1%	2,824	5.13%
60,001 - 75,000	130,441	2,441	3,032,491	4,186	5,585,391	773,215,018	116,308	19,568,733	132,039,306	6,648	5.1%	211,647,923	7.4%	31,836	449,096,522	67,554	58.1%	23,065,538	5.1%	2.8%	3,470	5.14%
75,001 - 80,000	37,551	822	1,052,180	1,434	1,848,483	280,400,225	123,420	7,160,357	39,281,342	2,269	6.0%	71,964,883	8.7%	31,717	175,954,157	77,547	62.8%	9,018,928	6.0%	3.6%	3,975	5.13%
80,001 - 100,000	134,924	3,490	4,543,234	5,759	7,266,639	1,224,709,449	131,930	35,107,074	135,698,774	9,283	6.9%	289,087,805	9.7%	31,442	835,029,944	89,953	68.2%	42,801,574	6.9%	4.6%	4,611	5.13%
100,001 - 120,000	100,230	3,466	4,870,626	5,601	6,775,050	1,359,515,718	149,119	32,139,172	103,957,087	9,117	9.1%	285,777,554	12.7%	31,346	1,001,920,249	109,896	73.7%	51,335,933	9.1%	6.6%	5,631	5.12%
120,001 - 160,000	125,639	6,348	9,854,187	9,859	11,980,272	2,854,370,857	175,341	67,172,443	149,108,530	16,279	13.0%	506,224,098	17.7%	31,097	2,266,210,672	139,211	79.4%	116,090,685	13.1%	10.0%	7,131	5.12%
160,001 - 200,000	68,864	4,864	9,132,572	7,287	10,193,117	2,608,866,924	213,929	67,033,812	102,579,671	12,195	17.7%	390,033,295	24.2%	31,983	2,183,287,770	179,031	83.7%	111,877,842	17.8%	14.2%	9,174	5.12%
200,001 or more	159,416	24,269	245,912,228	31,090	209,354,041	43,483,685,072	781,631	3,693,843,322	1,550,605,707	55,632	34.9%	3,356,859,191	60.1%	60,340	42,270,063,496	759,816	97.2%	2,020,035,143	49.2%	38.6%	36,311	4.78%
TOTAL	1,621,918	54,640	285,246,096	92,900	293,246,646	55,488,469,230	358,603	4,157,062,243	3,571,513,939	154,735	9.5%	6,632,544,915	17.4%	42,864	49,441,472,619	357,828	89.1%	2,417,002,921	29.0%	18.3%	15,620	4.83%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	24,344	141	1,758,945	832	4,645,082	(412,472,219)	(199,166)	297,313,912	53,048,166	2,071	8.5%	56,101,462	10.5%	27,089	(224,307,935)	(108,309)	54.4%	3,119,830	16.6%	10.5%	1,506	-0.76%
\$ 1 - 3,999	18,614	23	14,159	137	156,541	835,494	1,957	2,612,706	1,217,434	427	2.3%	12,606,779	3.1%	29,524	(10,376,013)	(24,300)	-124.9%	58,701	13.5%	4.5%	137	7.03%
4,000 - 9,999	31,667	26	69,091	344	436,171	6,086,244	7,135	7,866,558	2,839,648	853	2.7%	26,487,205	3.8%	31,052	(15,374,051)	(18,024)	-252.6%	244,401	27.5%	2.6%	287	4.02%
10,000 - 14,999	34,336	20	26,219	446	470,036	11,607,890	12,509	4,053,522	2,529,832	928	2.7%	29,430,658	3.9%	31,714	(16,299,078)	(17,564)	-140.4%	99,389	11.0%	0.3%	107	0.86%
15,000 - 19,999	39,884	48	57,666	527	578,735	16,784,976	17,558	5,909,886	3,918,434	956	2.4%	29,631,134	3.4%	30,995	(10,854,706)	(11,354)	-64.7%	180,899	10.8%	0.2%	189	1.08%
20,000 - 24,999	44,486	59	84,909	656	679,248	25,560,623	22,600	7,931,151	6,446,379	1,131	2.5%	34,327,497	3.6%	30,351	(7,282,102)	(6,439)	-28.5%	282,152	7.5%	0.2%	249	1.10%
25,000 - 29,999	47,847	132	80,458	788	815,835	35,205,645	27,526	5,601,175	9,198,098	1,279	2.7%	37,633,943	3.6%	29,425	(6,025,221)	(4,711)	-17.1%	242,469	2.4%	0.1%	190	0.69%
30,000 - 39,999	99,674	562	426,691	1,808	2,155,850	101,736,418	35,021	20,900,184	30,348,848	2,905	2.9%	89,730,943	4.1%	30,888	2,556,811	880	2.5%	1,177,035	2.3%	0.2%	405	1.16%
40,000 - 49,999	100,352	769	576,050	2,069	2,409,829	145,736,518	45,064	18,525,123	43,795,568	3,234	3.2%	102,006,866	4.7%	31,542	3,209,247	5,708	12.7%	2,009,247	2.1%	0.4%	621	1.38%
50,000 - 59,999	101,897	904	690,850	2,399	2,962,320	198,273,444	55,076	22,193,072	58,086,706	3,600	3.5%	113,855,015	5.1%	31,626	48,524,795	13,479	24.5%	3,370,814	2.4%	0.6%	936	1.70%
60,000 - 69,999	103,490	1,081	1,167,844	2,701	3,407,787	263,529,161	65,085	28,123,681	74,340,173	4,049	3.9%	128,488,273	5.7%	31,733	88,824,396	21,937	33.7%	5,325,437	2.8%	1.0%	1,315	2.02%
70,000 - 74,999	51,820	572	1,642,034	1,433	1,602,741	155,011,605	72,503	11,245,388	42,051,547	2,138	4.1%	69,307,895	6.1%	32,417	54,897,551	25,677	35.4%	3,246,952	2.8%	1.3%	1,519	2.09%
75,000 - 79,999	51,530	602	678,127	1,479	1,713,939	171,291,587	77,508	16,396,954	46,410,361	2,210	4.3%	72,572,029	6.4%	32,838	68,706,151	31,089	40.1%	3,935,175	3.1%	1.6%	1,781	2.30%
80,000 - 89,999	101,224	1,472	1,523,702	3,181	3,821,093	417,729,229	85,112	20,463,062	105,185,218	4,908	4.8%	158,290,247	7.1%	32,251	174,716,826	35,598	41.8%	9,737,429	3.5%	2.0%	1,984	2.33%
90,000 - 99,999	95,754	1,618	1,913,944	3,394	3,902,184	499,509,635	95,054	24,433,078	121,821,066	5,255	5.5%	169,947,552	8.0%	32,340	232,174,095	44,182	46.5%	12,770,383	4.1%	2.6%	2,430	2.56%
100,000 - 149,999	330,085	10,056	13,210,867	18,149	21,298,572	3,621,096,550	124,706	133,246,947	638,592,205	29,037	8.8%	924,600,778	12.5%	31,842	2,191,150,514	75,461	60.5%	114,985,275	7.6%	5.6%	3,960	3.18%



TABLE 10. TAX YEAR 2020 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),(2); § 105-153.6			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]			Other Deductions § 105-153.5(b)†	Child Deduction § 105-153.5(a)††	Standard Deduction	Itemized Deductions	after application of credits [S]	as a % of TY20 Tax Liability [%]						Average per Return* [S]	Effective Tax Rate††† [%]			
<b>A. BY SIZE OF NC TAXABLE INCOME</b>																							
No Taxable Income																							
\$ 1 - 2,000	2,262	728	35,261	1,503	468,213	34,711,300	15,345	1,344,182	8,394,319	911,000	2,085	22,413,750	177	2,058,389	2,278,024	1,007	6.6%	119,626	753	118,873	1.1%	53	5.22%
2,001 - 4,000	2,272	883	108,723	1,374	427,993	39,418,755	17,350	1,729,524	8,001,789	1,075,000	2,126	22,854,500	146	2,317,694	6,899,296	3,037	17.5%	362,193	2,276	359,917	1.3%	158	5.22%
4,001 - 6,000	2,491	1,093	205,498	1,378	439,171	46,190,346	18,543	3,126,340	8,225,325	1,098,000	2,338	25,133,500	153	2,358,660	12,501,201	5,019	27.1%	656,308	6,895	649,413	1.6%	261	5.19%
6,001 - 10,000	5,332	2,476	616,399	2,813	895,473	113,906,234	21,363	6,193,665	16,148,152	2,220,500	4,989	53,631,750	343	5,156,511	42,942,986	8,054	37.7%	2,254,549	24,211	2,230,338	1.8%	418	5.19%
10,001 - 12,750	4,012	1,902	575,039	2,085	672,660	97,113,302	24,206	4,305,238	10,035,577	1,734,500	3,758	40,398,500	254	3,536,164	45,713,799	11,394	47.1%	2,400,012	28,308	2,371,704	2.2%	591	5.19%
12,751 - 15,000	3,351	1,582	503,629	1,744	540,585	88,629,440	26,449	3,399,280	7,310,297	1,427,500	3,176	34,142,000	175	2,442,000	46,529,706	13,885	52.5%	2,442,819	30,752	2,412,067	2.3%	720	5.18%
15,001 - 17,000	3,086	1,482	505,424	1,577	675,370	86,896,850	28,158	3,373,286	5,717,633	1,107,500	2,884	31,003,000	202	3,035,319	49,406,684	16,010	56.9%	2,593,875	35,948	2,557,927	2.5%	829	5.18%
17,001 - 20,000	5,057	2,402	798,827	2,612	739,674	153,875,803	30,428	4,681,815	7,688,997	1,722,500	4,746	51,019,500	311	4,408,851	93,717,499	18,532	60.9%	4,920,175	69,122	4,851,053	2.9%	959	5.18%
20,001 - 21,250	2,143	1,046	354,922	1,072	321,360	70,076,908	32,700	1,924,832	3,745,991	771,000	2,007	21,575,250	136	1,704,092	44,205,407	20,628	63.1%	2,320,790	29,544	2,291,246	3.1%	1,069	5.18%
21,251 - 25,000	6,356	3,024	1,137,734	3,265	896,381	221,824,222	34,900	5,262,981	8,621,452	2,351,000	5,938	63,833,500	418	5,287,407	146,993,844	23,127	66.3%	7,717,201	118,706	7,598,495	3.3%	1,195	5.17%
25,001 - 30,000	8,030	3,695	1,444,618	4,255	1,116,115	315,865,295	39,336	6,302,638	11,315,609	2,146,500	7,476	80,367,000	554	7,718,316	220,621,048	27,475	69.8%	11,582,615	191,942	11,390,673	3.5%	1,419	5.16%
30,001 - 40,000	13,831	6,651	2,809,839	7,049	1,882,149	645,211,393	46,650	9,929,289	18,550,243	3,191,500	12,544	134,848,000	1,287	17,260,700	481,290,239	34,798	74.6%	25,267,769	503,470	24,764,299	3.8%	1,790	5.15%
40,001 - 50,000	10,331	4,840	2,338,678	5,374	1,551,629	582,674,007	56,401	6,194,528	11,714,859	1,263,000	9,073	97,534,750	1,258	17,314,399	461,041,527	44,627	79.1%	24,204,665	595,901	23,608,784	3.7%	2,285	5.12%
50,001 - 60,000	6,750	3,202	1,807,851	3,452	1,170,213	447,915,933	66,358	4,771,844	8,196,090	42,500	5,693	61,199,750	1,057	14,958,265	368,291,172	54,562	82.2%	19,335,274	563,078	18,772,196	3.2%	2,781	5.10%
60,001 - 75,000	6,322	2,985	2,100,136	3,259	1,310,969	497,829,245	78,746	6,358,785	9,548,100	[D]	5,047	54,255,250	1,275	18,666,900	421,717,780	66,706	84.7%	22,140,223	617,541	21,522,682	2.6%	3,404	5.10%
75,001 - 80,000	1,417	632	534,183	764	328,510	126,557,268	89,314	1,928,580	2,050,062	[D]	1,073	11,534,750	344	5,137,886	109,761,371	77,460	86.7%	5,632,476	129,427	5,503,049	2.3%	3,975	5.13%
80,001 - 100,000	4,083	1,935	1,925,044	2,111	1,074,652	413,686,749	101,319	6,710,001	6,864,874	[D]	2,935	31,551,250	1,148	18,167,182	363,813,444	89,104	87.9%	19,100,200	575,909	18,524,291	2.0%	4,537	5.09%
100,001 - 120,000	2,427	1,125	1,512,633	1,277	833,175	295,873,805	121,625	4,780,066	4,720,016	[D]	1,644	17,673,000	783	12,434,908	265,135,947	109,244	89.8%	13,919,595	484,497	13,435,098	1.7%	5,536	5.07%
120,001 - 160,000	2,269	1,102	1,900,523	1,131	900,868	334,891,808	147,594	10,360,170	5,083,997	[D]	1,464	15,738,000	805	14,073,793	310,356,488	136,781	92.7%	16,293,732	627,335	15,666,397	1.4%	6,905	5.05%
160,001 - 200,000	917	471	1,384,513	425	470,142	172,425,731	188,032	6,788,800	3,327,322	[D]	524	5,633,000	393	7,343,571	162,910,638	177,656	94.5%	8,552,802	410,776	8,142,026	1.0%	8,879	5.00%
200,001 or more	1,740	867	10,915,192	852	6,679,025	1,050,573,293	603,778	291,871,157	109,650,513	[D]	756	8,127,000	984	42,973,212	1,181,693,725	679,134	112.5%	62,038,933	6,769,520	55,269,413	1.1%	31,764	4.68%
TOTAL	110,037	44,147	33,515,705	55,519	25,893,938	5,813,341,133	52,831	426,078,489	408,965,172	27,108,000	96,268	1,034,881,000	13,769	237,070,413	4,531,395,037	51,205	77.9%	253,985,852	11,815,911	242,169,941	1.8%	2,201	5.01%
<b>B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME</b>																							
Non-Positive AGI																							
\$ 1 - 3,999	2,956	164	34,031	1,066	186,050	5,654,006	1,913	2,836,197	987,302	1,235,000	2,769	29,766,750	187	1,091,412	(24,590,261)	(8,319)	-43.4%	[D]	[D]	46,685	3.5%	16	0.83%
4,000 - 9,999	5,641	555	185,962	2,861	649,694	40,158,858	7,119	7,941,466	8,155,248	1,992,500	5,371	57,738,250	170	2,057,644	(21,843,317)	(3,872)	-54.4%	[D]	[D]	279,564	3.0%	50	0.70%
10,000 - 14,999	5,588	1,560	370,273	3,132	927,148	69,907,330	12,510	8,707,132	9,342,419	1,987,500	5,285	56,813,750	303	3,333,544	7,137,249	1,277	10.2%	858,239	6,322	851,917	2.7%	152	1.22%
15,000 - 19,999	6,064	2,396	682,227	3,185	900,967	106,507,713	17,564	8,054,187	9,860,072	3,005,000	5,775	62,081,250	289	2,924,079	36,691,499	6,051	34.4%	2,174,927	22,425	2,152,502	2.9%	355	2.02%
20,000 - 24,999	7,161	3,088	963,373	3,684	1,057,410	161,434,860	22,544	7,965,351	12,738,565	2,992,000	6,801	73,110,750	360	3,915,333	76,643,563	10,703	47.5%	4,203,629	58,822	4,144,807	3.3%	579	2.57%
25,000 - 29,999	8,073	3,602	1,184,144	4,168	1,197,301	222,636,921	27,578	7,234,033	15,396,271	3,394,000	7,651	82,248,250	422	5,005,897	123,826,536	15,338	55.6%	6,637,432	96,857	6,540,575	3.6%	810	2.94%
30,000 - 39,999	16,971	7,670	2,688,573	8,823	2,310,532	593,243,704	34,956	10,613,627	36,186,483	6,073,500	15,917	171,107,750	1,054	13,957,528	376,532,070	22,187	63.5%	20,035,582	314,781	19,720,801	4.0%	1,162	3.32%
40,000 - 49,999	14,777	6,798	2,760,729	7,542	1,929,530	662,577,878	44,838	9,228,661	39,421,707	3,907,000	13,528	145,426,000	1,249	18,112,295	464,939,537	31,464	70.2%	24,664,410	471,678	24,192,732	4.5%	1,637	3.65%
50,000 - 59,999	11,332	5,200	2,456,377	5,822	1,702,301	619,594,780	54,677	6,533,934	35,212,627	[D]	9,966	107,134,500	1,366	20,618,595	463,162,992	40,872	74.8%	24,499,869	570,077	23,929,792	4.4%	2,112	3.86%
60,000 - 69,999	7,529	3,462	1,994,403	3,869	1,393,258	486,515,949	64,619	6,371,486	25,796,914	[D]	6,283	67,542,250	1,246	19,206,705	380,341,566	50,517	78.2%	20,070,453	609,840	19,460,613	3.7%	2,585	4.00%
70,000 - 74,999	2,797	1,268	854,666	1,451	525,158	202,524,480	72,408	1,477,249	12,122,356	-	2,272	24,424,000	525	8,783,335	158,672,038	56,729	78.3%	8,385,815	211,039	8,174,776	3.2%	2,923	4.04%
75,000 - 79,999	2,260	1,020	654,023	1,181	507,563	174,927,280	77,401	1,902,172	10,164,420	-	1,780	19,135,000	480	7,544,923	139,985,109	61,940	80.0%	7,377,077	218,674	7,158,403	2.8%	3,167	4.09%
80,000 - 89,999	3,418	1,567	1,235,860	1,783	795,460	289,431,074	84,678	3,171,003	14,724,988	-	2,592	27,864,000	826	13,301,244	236,711,845	69,254	81.8%	12,456,609	347,838	12,108,771	2.4%	3,543	4.08%
90,000 - 99,999	2,585	1,154	1,057,275	1,389	796,375	245,113,101	94,821	2,641,682	32,156,702	-	1,845	19,833,750	740	12,610,837	203,153,494	78,589	82.9%	10,690,519	321,609	10,368			

TABLE 10A. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING SEPARATELY-STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed Resident [MFS]	D-400 Filing Financial Statistics: 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),(c2)] Additions [§ 105-153.6]		Standard Deduction††: [§ 105-153.5(a)(1)]††		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 MFS Tax Liability [S]	as a % of TY2020 Tax Liability [S]	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]			Number of Returns Filed	% of R-MFS Returns Filed [%]	Standard Deduction Amount [§10.750] [S]	% of R-MFS SD/ID Value [S]										
NCTI Level																					
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	15,558	[D]	[D]	5,605	1,622,267	72,450,686	5,178	18,993,611	101,675,693	13,992	89.9%	150,414,000	84.1%	(160,645,396)	(11,481)	-221.7%	-	-	-	-	
\$ 1 - 2,000	2,262	[D]	[D]	1,425	411,849	31,187,368	14,958	1,285,027	7,943,818	2,085	92.2%	22,413,750	91.6%	2,114,827	1,014	6.8%	110,362	92.8%	1.1%	53	5.22%
2,001 - 4,000	2,272	808	98,766	1,304	370,060	35,206,512	16,560	1,624,200	7,508,185	2,126	93.6%	22,854,500	90.8%	6,468,027	3,042	18.4%	337,398	93.7%	1.2%	159	5.22%
4,001 - 6,000	2,491	1,027	190,868	1,293	379,835	41,625,556	17,804	3,045,411	7,815,993	2,338	93.9%	25,133,500	91.4%	11,721,474	5,013	28.2%	609,048	93.8%	1.5%	260	5.20%
6,001 - 10,000	5,332	2,331	571,490	2,618	747,516	103,019,668	20,649	5,990,932	15,160,503	4,989	93.6%	53,631,750	91.2%	40,218,347	8,061	39.0%	2,087,808	93.6%	1.7%	418	5.19%
10,001 - 12,750	4,012	1,782	524,560	1,953	590,678	88,961,617	23,673	3,873,850	9,626,234	3,758	93.7%	40,398,500	92.0%	42,810,733	11,392	48.1%	2,221,109	93.7%	2.0%	591	5.19%
12,751 - 15,000	3,351	1,516	468,408	1,635	472,662	82,647,519	26,023	3,201,050	7,609,072	3,176	94.8%	34,142,000	92.9%	44,097,497	13,885	53.4%	2,284,893	94.7%	2.2%	719	5.18%
15,001 - 17,000	3,086	1,392	461,039	1,465	388,449	79,631,440	27,611	2,852,462	5,302,109	2,884	93.5%	31,003,000	91.1%	46,178,793	16,012	58.0%	2,392,560	93.5%	2.3%	830	5.18%
17,001 - 20,000	5,057	2,252	716,041	2,453	636,720	142,789,792	30,086	3,872,975	7,665,526	4,746	93.9%	51,019,500	92.0%	87,977,741	18,537	61.6%	4,555,452	93.9%	2.7%	960	5.18%
20,001 - 21,250	2,143	976	314,548	1,008	273,638	64,944,108	32,359	1,688,517	3,656,784	2,007	93.7%	21,575,250	92.7%	41,400,591	20,628	63.7%	2,149,180	93.8%	2.9%	1,071	5.19%
21,251 - 25,000	6,356	2,842	1,031,258	3,032	760,687	205,785,505	34,656	4,465,005	9,094,679	5,938	93.4%	63,833,500	92.4%	137,322,331	23,126	66.7%	7,099,064	93.4%	3.1%	1,196	5.17%
25,001 - 30,000	8,030	3,464	1,311,332	3,939	917,177	291,162,594	38,946	5,698,265	11,126,539	7,476	93.1%	80,367,000	91.2%	205,367,320	27,470	70.5%	10,600,924	93.1%	3.3%	1,418	5.16%
30,001 - 40,000	13,831	6,087	2,427,642	6,337	1,452,393	579,094,256	46,165	8,123,894	16,154,202	12,544	90.7%	134,848,000	88.7%	436,215,948	34,775	75.3%	22,452,773	90.7%	3.4%	1,790	5.15%
40,001 - 50,000	10,331	4,305	1,994,489	4,662	1,161,230	506,281,139	55,801	5,355,866	9,614,492	9,073	87.8%	97,534,750	84.9%	404,487,763	44,581	79.9%	20,722,351	87.8%	3.2%	2,284	5.12%
50,001 - 60,000	6,750	2,755	1,498,253	2,855	824,221	373,108,006	65,538	3,946,286	5,403,971	5,693	84.3%	61,199,750	80.4%	310,450,571	54,532	83.2%	15,822,450	84.3%	2.7%	2,779	5.10%
60,001 - 75,000	6,322	2,441	1,653,337	2,545	866,392	391,298,705	77,531	5,365,650	6,119,603	5,047	79.8%	54,255,250	74.4%	336,289,502	66,632	85.9%	17,173,307	79.8%	2.1%	3,403	5.11%
75,001 - 80,000	1,417	503	412,872	560	189,196	94,303,561	87,888	1,510,019	1,152,859	1,073	75.7%	11,534,750	69.2%	83,125,971	77,471	88.1%	4,273,396	75.9%	1.7%	3,983	5.14%
80,001 - 100,000	4,083	1,500	1,464,587	1,409	564,901	292,833,944	99,773	4,080,829	3,982,134	2,935	71.9%	31,551,250	63.5%	261,381,389	89,057	89.3%	13,277,197	71.7%	1.4%	4,524	5.08%
100,001 - 120,000	2,427	825	1,085,572	803	435,200	197,657,970	120,230	2,681,200	3,156,080	1,644	67.7%	17,673,000	58.7%	179,510,090	109,191	90.8%	9,120,239	67.9%	1.2%	5,548	5.08%
120,001 - 160,000	2,269	802	1,361,436	642	471,806	211,408,502	144,200	7,026,881	3,041,135	1,464	64.5%	15,738,000	52.8%	199,356,248	136,172	94.4%	10,058,878	64.2%	0.9%	6,871	5.05%
160,001 - 200,000	917	286	856,528	223	211,368	96,494,588	184,150	3,942,467	1,737,427	524	57.1%	5,633,000	43.4%	93,066,628	177,608	96.4%	4,601,275	56.5%	0.6%	8,781	4.94%
200,001 or more	1,740	432	4,072,900	314	1,386,157	313,216,215	414,307	51,609,453	15,763,136	756	43.4%	8,127,000	15.9%	340,935,532	450,973	108.8%	16,314,087	29.5%	0.3%	21,579	4.79%
TOTAL	110,037	38,978	22,547,855	48,080	15,134,402	4,294,809,251	44,613	150,233,850	260,310,174	96,268	87.5%	1,034,881,000	81.4%	3,149,851,927	40,236	73.3%	168,263,751	69.5%	1.3%	1,748	5.08%
FAGI Level																					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	3,009	[D]	[D]	310	743,007	(93,209,764)	(36,496)	53,156,407	12,456,471	2,554	84.9%	27,455,500	89.9%	(79,965,328)	(31,310)	85.8%	193,556	21.7%	0.7%	76	-0.21%
\$ 1 - 3,999	2,956	[D]	[D]	1,031	150,952	5,332,008	1,926	2,536,198	2,005,249	2,769	93.7%	29,766,750	96.5%	(23,903,793)	(8,633)	-448.3%	33,008	70.7%	2.5%	12	0.62%
4,000 - 9,999	5,641	478	163,459	2,788	604,678	38,212,537	7,115	7,510,513	9,315,277	5,371	95.2%	57,738,250	96.6%	(21,330,109)	(3,971)	-55.8%	236,154	84.5%	2.6%	44	0.62%
10,000 - 14,999	5,588	1,454	323,651	3,030	824,573	66,156,315	12,518	7,677,557	10,064,722	5,285	94.6%	56,813,750	94.5%	6,955,400	1,316	10.5%	747,719	87.8%	2.4%	141	1.13%
15,000 - 19,999	6,064	2,267	603,493	3,081	843,525	101,412,300	17,561	7,225,901	11,703,809	5,775	95.2%	62,081,250	95.5%	34,853,142	6,035	34.4%	2,000,835	93.0%	2.7%	346	1.97%
20,000 - 24,999	7,161	2,931	887,596	3,530	972,582	153,250,870	22,534	6,886,750	14,090,003	6,801	95.0%	73,110,750	94.9%	72,936,867	10,724	47.6%	3,901,915	94.1%	3.1%	574	2.55%
25,000 - 29,999	8,073	3,418	1,079,592	3,971	1,086,334	210,992,822	27,577	6,569,935	16,921,635	7,651	94.8%	82,248,250	94.3%	118,392,872	15,474	56.1%	6,218,207	95.1%	3.5%	813	2.95%
30,000 - 39,999	16,971	7,201	2,412,398	8,305	2,019,790	556,123,696	34,939	8,882,569	36,751,927	15,917	93.8%	171,107,750	92.5%	357,146,588	22,438	64.2%	18,631,818	94.5%	3.8%	1,171	3.35%
40,000 - 49,999	14,777	6,295	2,399,346	6,865	1,562,990	606,132,658	44,806	6,714,569	36,272,429	13,528	91.5%	145,426,000	88.9%	431,148,898	31,871	71.1%	22,372,039	92.5%	4.1%	1,654	3.69%
50,000 - 59,999	11,332	4,665	2,124,628	5,057	1,276,017	544,492,993	54,635	4,988,251	27,390,800	9,966	87.9%	107,134,500	83.9%	414,955,944	41,637	76.2%	21,384,578	89.4%	3.9%	2,146	3.93%
60,000 - 69,999	7,529	2,990	1,644,298	3,143	911,782	405,572,364	64,551	3,553,241	18,540,199	6,283	83.5%	67,542,250	77.9%	323,043,156	51,415	79.7%	16,520,685	84.9%	3.1%	2,629	4.07%
70,000 - 74,999	2,797	1,080	681,990	1,136	324,180	164,495,490	72,401	1,166,428	8,316,594	2,272	81.2%	24,424,000	73.6%	132,921,324	58,504	80.8%	6,825,355	83.5%	2.7%	3,004	4.15%
75,000 - 79,999	2,260	834	511,252	907	335,898	137,823,381	77,429	1,125,891	6,698,268	1,780	78.8%	19,135,000	71.7%	113,116,004	63,548	82.1%	5,777,543	80.7%	2.3%	3,246	4.19%
80,000 - 89,999	3,418	1,244	964,667	1,300	487,316	219,434,850	84,659	2,492,407	9,926,591	2,592	75.8%	27,864,000	67.7%	184,136,666	71,040	83.9%	9,422,087	77.8%	1.9%	3,635	4.29%
90,000 - 99,999	2,585	898	795,088	919	437,700	174,965,792	94,832	1,316,995	7,854,981	1,845	71.4%	19,833,750	61.1%	148,594,056	80,539	84.9%	7,556,322	72.9%	1.5%	4,096	4.32%
100,000 - 149,999	6,167	2,076	2,708,581	1,913	1,017,374	482,493,098	119,459	7,602,666	16,859,721	4,039	65.5%	43,419,250	53.1%	429,816,793	106,417	89.1%	21,805,646	66.9%	1.1%	5,399	4.52%
150,000 - 199,999	1,783	545	1,267,356	437	381,835	170,968,465	170,118	4,465,020	6,600,746	1,005	56.4%	10,803,750	41.5%	158,028,989	157,243	92.4%	7,936,210	56.9%	0.6%	7,897	4.64%
200,000 - 499,999	1,554	407	2,146,309	305	665,990	196,270,837	271,092	10,524,000	5,602,156	724	46.6%	7,783,000	28.9%	193,409,681	267,140						

TABLE 10B. TAX YEAR 2020 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),(2)]		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 TY2020 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-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	15,558	[D]	[D]	542	877,323	(94,566,969)	(60,388)	15,749,656	38,425,102	1,566	10.1%	28,538,977	15.9%	18,224	(145,781,392)	(93,092)	154.2%	-	-	-	-	-
\$ 1 - 2,000	2,262	[D]	[D]	78	56,364	3,523,932	19,909	59,155	1,361,501	177	7.8%	2,058,389	8.4%	11,629	163,197	922	4.6%	8,511	7.2%	0.1%	48	5.22%
2,001 - 4,000	2,272	75	9,957	70	57,933	4,212,243	28,851	105,324	1,568,604	146	6.4%	2,317,694	9.2%	15,875	431,269	2,954	10.2%	22,519	6.3%	0.1%	154	5.22%
4,001 - 6,000	2,491	66	14,630	85	59,336	4,564,790	29,835	80,929	1,507,332	153	6.1%	2,358,660	8.6%	15,416	779,727	5,096	17.1%	40,365	6.2%	0.1%	264	5.18%
6,001 - 10,000	5,332	145	44,909	195	147,957	10,886,566	31,739	202,733	3,208,149	343	6.4%	5,156,511	8.8%	15,034	2,724,639	7,944	25.0%	142,530	6.4%	0.1%	416	5.23%
10,001 - 12,750	4,012	120	50,479	132	81,982	8,151,685	32,093	431,388	2,143,843	254	6.3%	3,536,164	8.0%	13,922	2,903,066	11,429	35.6%	150,595	6.3%	0.1%	593	5.19%
12,751 - 15,000	3,351	66	35,221	109	67,923	5,981,921	34,182	198,230	1,128,725	175	5.2%	2,619,217	7.1%	14,967	2,432,209	13,898	40.7%	127,174	5.3%	0.1%	727	5.23%
15,001 - 17,000	3,086	90	44,385	112	286,921	7,265,910	35,967	520,824	1,523,024	202	6.5%	3,035,319	8.9%	15,026	1,635,367	15,980	44.4%	167,677	6.5%	0.2%	819	5.12%
17,001 - 20,000	5,057	150	82,786	159	102,974	11,085,740	35,645	808,840	1,745,971	311	6.1%	4,408,851	8.0%	14,176	5,739,758	18,456	51.8%	295,601	6.1%	0.2%	950	5.15%
20,001 - 21,250	2,143	70	40,374	64	47,722	5,132,800	37,741	236,315	860,207	136	6.3%	1,704,092	7.3%	12,530	2,804,816	20,624	54.6%	142,066	6.2%	0.2%	1,045	5.07%
21,251 - 25,000	6,356	182	106,476	233	135,694	16,038,717	38,370	797,976	1,877,773	418	6.6%	5,287,407	7.6%	12,649	9,671,513	23,138	60.3%	499,431	6.6%	0.2%	1,195	5.16%
25,001 - 30,000	8,030	231	133,286	316	198,938	24,702,701	44,590	604,373	2,335,030	554	6.9%	7,718,316	8.8%	13,932	15,253,728	27,534	61.7%	789,749	6.9%	0.2%	1,426	5.18%
30,001 - 40,000	13,831	564	383,197	712	429,756	66,117,137	51,373	1,805,395	5,587,541	1,287	9.3%	17,260,700	11.3%	13,412	45,074,291	35,023	68.2%	2,311,526	9.3%	0.4%	1,796	5.13%
40,001 - 50,000	10,331	535	344,189	712	390,399	76,392,868	60,726	838,662	3,363,367	1,258	12.2%	17,314,399	15.1%	13,763	56,553,764	44,955	74.0%	2,886,433	12.2%	0.5%	2,294	5.10%
50,001 - 60,000	6,750	447	309,598	597	345,992	74,807,927	70,774	825,558	2,834,619	1,057	15.7%	14,958,265	19.6%	14,152	57,840,601	54,721	77.3%	2,949,746	15.7%	0.5%	2,791	5.10%
60,001 - 75,000	6,322	544	446,799	714	444,577	106,530,540	83,553	993,135	3,428,497	1,275	20.2%	18,666,900	25.6%	14,641	85,428,278	67,003	80.2%	4,349,375	20.2%	0.5%	3,411	5.09%
75,001 - 80,000	1,417	133	121,311	204	139,314	32,253,707	93,761	416,782	897,203	344	24.3%	5,137,886	30.8%	14,936	26,635,400	77,428	82.6%	1,359,653	24.1%	0.5%	3,952	5.10%
80,001 - 100,000	4,083	435	460,457	702	509,751	120,852,805	105,272	2,629,172	2,882,740	1,148	28.1%	18,167,182	36.5%	15,825	102,432,055	89,227	84.8%	5,247,094	28.3%	0.6%	4,571	5.12%
100,001 - 120,000	2,427	300	427,061	474	397,975	97,525,835	124,554	2,098,866	1,563,936	783	32.3%	12,434,908	41.3%	15,881	85,625,857	109,356	87.8%	4,314,859	32.1%	0.6%	5,511	5.04%
120,001 - 160,000	2,169	300	539,087	489	429,062	123,783,306	153,768	3,333,289	2,042,562	805	35.5%	17,433,793	47.2%	17,483	111,000,240	137,888	89.7%	5,607,519	35.8%	0.5%	6,966	5.05%
160,001 - 200,000	917	185	527,985	202	258,774	75,931,143	193,209	2,846,333	1,589,895	393	42.9%	7,343,571	56.6%	18,686	69,844,010	177,720	92.0%	3,540,751	43.5%	0.4%	9,010	5.07%
200,001 or more	1,740	435	6,842,292	538	5,292,869	737,357,078	749,347	240,261,704	93,887,377	984	56.6%	42,973,212	84.1%	43,672	840,758,193	854,429	114.0%	38,955,326	70.5%	0.7%	39,589	4.63%
TOTAL	110,037	5,169	10,967,850	7,439	10,759,536	1,518,531,882	110,286	275,844,639	175,762,998	13,769	12.5%	237,070,413	18.6%	17,218	1,381,543,110	125,160	91.0%	73,906,190	30.5%	0.6%	5,368	4.84%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
FAGI Level																						
Non-Positive AGI	3,009	[D]	[D]	107	475,930	(207,988,639)	(457,118)	115,553,354	16,228,950	455	15.1%	3,088,675	10.1%	6,788	(111,752,910)	(245,611)	53.7%	698,836	78.3%	2.4%	1,536	-0.34%
\$ 1 - 3,999	2,956	[D]	[D]	35	35,098	321,998	1,722	299,999	217,053	187	6.3%	1,091,412	3.5%	5,836	(686,468)	(3,671)	-213.2%	13,677	29.3%	1.0%	73	4.25%
4,000 - 9,999	5,641	77	22,503	73	45,016	1,945,954	7,207	430,953	832,471	270	4.8%	2,057,644	3.4%	7,621	(513,208)	(1,901)	-26.4%	43,410	15.5%	0.5%	161	2.23%
10,000 - 14,999	5,588	106	46,622	102	102,575	3,751,015	12,380	1,029,575	1,265,197	303	5.4%	3,333,544	5.5%	11,002	181,849	600	4.8%	104,198	12.2%	0.3%	344	2.78%
15,000 - 19,999	6,064	129	78,734	104	57,442	5,095,413	17,631	828,286	1,161,263	289	4.8%	2,924,079	4.5%	10,118	1,838,357	6,361	36.1%	151,667	7.0%	0.2%	525	2.98%
20,000 - 24,999	7,161	157	75,777	154	84,828	8,183,990	22,733	1,078,601	1,640,562	360	5.0%	3,915,333	5.1%	10,876	3,706,696	10,296	45.3%	242,892	5.9%	0.2%	675	2.97%
25,000 - 29,999	8,073	184	104,552	197	110,967	11,644,099	27,593	664,098	1,868,636	422	5.2%	5,005,897	5.7%	11,862	5,433,664	12,876	46.7%	322,368	4.9%	0.2%	764	2.77%
30,000 - 39,999	16,971	469	276,175	518	290,742	37,120,008	35,218	1,731,058	5,508,056	1,054	6.2%	13,957,528	7.5%	13,242	19,385,482	18,392	52.2%	1,088,983	5.5%	0.2%	1,033	2.93%
40,000 - 49,999	14,777	503	361,383	677	366,540	56,445,220	45,192	2,512,323	7,056,278	1,249	8.5%	18,112,295	11.1%	14,501	33,790,639	27,054	59.9%	1,820,693	7.5%	0.3%	1,458	3.23%
50,000 - 59,999	11,332	535	331,749	765	426,284	75,101,787	54,979	1,545,683	7,821,827	1,366	12.1%	20,618,595	16.1%	15,094	48,207,048	35,291	64.2%	2,545,214	10.6%	0.5%	1,863	3.39%
60,000 - 69,999	7,529	472	350,105	726	481,476	80,943,585	64,963	2,818,245	7,256,715	1,246	16.5%	19,206,705	22.1%	15,415	57,298,410	45,986	70.8%	2,939,920	15.1%	0.6%	2,359	3.63%
70,000 - 74,999	2,797	188	172,676	315	200,978	38,028,990	72,436	310,821	8,783,325	525	18.8%	8,783,325	26.4%	16,730	25,750,714	49,409	67.7%	1,349,421	16.5%	0.5%	2,570	3.55%
75,000 - 79,999	2,260	186	142,771	274	171,665	37,103,899	77,300	776,281	3,466,152	480	21.2%	7,344,923	28.3%	15,719	26,869,105	55,977	72.4%	1,380,860	19.3%	0.5%	2,877	3.72%
80,000 - 89,999	3,418	323	271,193	483	308,144	69,996,224	84,741	678,596	4,798,397	826	24.2%	13,301,244	32.3%	16,103	52,575,179	63,650	75.1%	2,686,684	22.2%	0.5%	3,253	3.84%
90,000 - 99,999	2,585	256	262,187	470	358,675	70,147,309	94,794	1,324,687	4,301,721	740	28.6%	12,610,837	38.9%	17,042	54,559,438	73,729	77.8%	2,812,588	27.1%	0.6%	3,801	4.01%
100,000 - 149,999	6,167	730	1,045,966	1,360	1,271,712	257,630,369	121,067	6,490,795	13,876,975	2,128	34.5%	38,418,820	46.9%	18,054	211,825,369	99,542	82.2%	10,790,081	33.1%	0.5%	5,071	4.19%
150,000 - 199,999	1,783	298	729,551	464	617,038	133,514,191	171,612	5,589,717	5,144,779	778	43.6%	15,259,171	58.5%	19,613	118,699,958	152,571	88.9%	6,004,319	43.1%	0.5%	7,718	4.50%
200,000 - 499,999	1,554	358	1,810,425	460	1,114,376	241,284,944	290,705	9,200,783	830	53.4%	19,105,488	71.1%	23,019	232,005,228								



TABLE 11A. TAX YEAR 2020 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] [\$]	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)]		Standard Deduction††		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 TY2020 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 [\$]			Child Ded [§ 105-153.5(a)]†	Other Deductions [§ 105-153.5(b)]	Number of Returns Filed	% of R-HH Returns Filed [%]									Standard Deduction Amount [§16.125] [\$]	% of R-HH SD/ID Value Amount [%]
		Additions	Deductions	Number of Returns Filed	% of R-HH Returns Filed [%]			Standard Deduction Amount [§16.125] [\$]	% of R-HH SD/ID Value Amount [%]	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 TY2020 Tax Liability [%]	Average per Return* [\$]	Effective Tax Rate††† [%]				
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	178,173	[D]	[D]	116,366	26,470,732	2,073,798,606	11,790	81,351,480	779,441,136	175,896	98.7%	2,836,323,000	98.2%	(1,460,614,050)	(8,304)	-70.4%	-	-	-	-	
\$ 1 - 2,000	29,112	[D]	[D]	22,163	8,304,882	575,314,347	19,890	18,031,739	97,801,835	28,925	99.4%	466,415,625	99.0%	29,128,626	1,007	5.1%	1,522,230	99.4%	14.7%	53	5.23%
2,001 - 4,000	29,408	8,124	951,938	20,951	7,928,064	639,063,660	21,882	17,082,089	97,579,773	29,205	99.3%	470,930,625	99.0%	87,635,351	3,001	13.7%	4,578,612	99.3%	16.9%	157	5.22%
4,001 - 6,000	29,723	8,970	1,581,729	20,444	7,667,218	702,470,196	23,792	16,587,634	95,245,154	29,525	99.3%	476,090,625	98.9%	147,722,051	5,003	21.0%	7,721,420	99.3%	18.6%	262	5.23%
6,001 - 10,000	55,028	17,770	4,398,245	36,546	13,443,200	1,436,523,510	26,344	34,447,599	158,906,333	54,530	99.1%	879,296,250	98.6%	432,768,526	7,936	30.1%	22,597,866	99.1%	18.4%	414	5.22%
10,001 - 12,750	35,888	11,819	3,542,549	23,529	8,347,132	1,052,883,083	29,650	21,031,656	98,570,429	35,510	98.9%	572,598,750	98.3%	402,745,560	11,342	38.3%	20,998,434	98.9%	19.1%	591	5.21%
12,751 - 15,000	30,222	10,152	3,254,279	19,611	6,867,501	957,765,759	32,037	15,141,675	76,150,966	29,896	98.9%	482,073,000	98.4%	414,683,738	13,871	43.3%	21,596,719	98.9%	20.5%	722	5.21%
15,001 - 17,000	25,040	8,499	2,927,288	16,146	5,610,053	845,556,200	34,142	12,511,294	62,685,013	24,766	98.9%	399,351,750	98.4%	396,030,731	15,991	46.8%	20,622,118	98.9%	20.0%	833	5.21%
17,001 - 20,000	33,553	11,118	4,063,360	21,758	7,602,239	1,207,957,022	36,552	15,920,934	80,757,245	33,048	98.5%	532,899,000	97.7%	610,221,711	18,465	50.5%	31,718,404	98.5%	18.7%	960	5.20%
20,001 - 21,250	12,318	4,071	1,541,517	8,007	2,805,485	470,825,923	38,745	5,864,688	30,233,855	12,152	98.7%	195,951,000	98.0%	250,505,756	20,614	53.2%	12,987,486	98.7%	17.4%	1,069	5.18%
21,251 - 25,000	31,115	10,071	4,031,666	20,384	7,130,595	1,254,067,026	40,968	15,201,708	70,329,480	30,611	98.4%	493,602,375	97.6%	705,336,879	23,042	56.2%	36,594,059	98.4%	15.7%	1,195	5.19%
25,001 - 30,000	31,952	10,714	4,628,938	20,338	6,957,370	1,409,840,199	45,124	17,000,952	64,078,125	31,244	97.8%	503,809,500	96.7%	858,953,526	27,492	60.9%	44,482,349	97.8%	13.7%	1,424	5.18%
30,001 - 40,000	48,088	16,074	7,513,887	30,347	10,752,351	2,429,981,990	51,988	25,796,093	86,878,688	46,741	97.2%	753,698,625	96.0%	1,615,200,770	34,556	66.5%	83,484,919	97.2%	12.8%	1,786	5.17%
40,001 - 50,000	29,411	10,365	5,641,141	17,715	6,509,530	1,746,139,830	61,788	14,249,799	40,522,517	28,260	96.1%	455,692,500	94.6%	1,264,174,612	44,734	72.4%	65,031,685	96.1%	10.2%	2,301	5.14%
50,001 - 60,000	19,055	6,685	4,147,802	11,172	4,380,762	1,282,534,316	71,323	10,235,599	22,815,525	17,982	94.4%	289,959,750	92.4%	979,994,580	54,439	76.4%	50,382,777	94.3%	8.5%	2,802	5.14%
60,001 - 75,000	17,255	6,174	4,575,072	9,479	4,159,682	1,311,189,799	82,924	11,529,240	16,060,263	15,812	91.6%	254,968,500	88.9%	1,051,689,916	66,512	80.2%	53,781,704	91.6%	6.5%	3,401	5.11%
75,001 - 80,000	3,852	1,380	1,222,771	2,030	954,856	321,247,332	93,359	2,782,450	2,226,949	3,441	89.3%	55,486,125	86.0%	266,316,708	77,395	82.9%	13,598,601	89.4%	5.5%	3,952	5.11%
80,001 - 100,000	10,192	3,577	3,658,880	5,052	2,544,134	911,532,533	104,630	8,933,703	6,286,017	8,712	85.5%	140,481,000	80.9%	773,699,219	88,808	84.9%	39,623,448	85.3%	4.3%	4,548	5.12%
100,001 - 120,000	5,535	1,913	2,334,023	2,560	1,464,912	561,154,041	124,480	7,032,189	3,827,689	4,508	81.4%	72,691,500	75.6%	491,667,041	109,065	87.6%	25,280,761	81.5%	3.2%	5,608	5.14%
120,001 - 160,000	5,158	1,779	3,003,192	2,027	1,373,387	577,938,296	150,466	12,472,120	4,277,258	3,841	74.5%	61,936,125	67.4%	524,197,033	136,474	90.7%	26,755,809	74.1%	2.3%	6,966	5.10%
160,001 - 200,000	2,374	746	1,921,089	822	695,590	300,642,928	190,401	7,281,799	2,414,319	1,579	66.5%	25,461,375	57.9%	280,049,033	177,358	93.2%	14,406,762	66.5%	1.8%	9,124	5.14%
200,001 or more	4,158	1,178	8,237,558	990	2,666,280	870,126,285	398,409	63,887,781	14,560,883	2,184	52.5%	35,217,000	31.2%	884,236,183	404,870	101.6%	44,289,164	42.5%	0.8%	20,279	5.01%
TOTAL	666,610	157,784	73,492,793	428,437	144,635,956	22,938,552,881	35,379	434,374,221	1,911,649,602	648,368	97.3%	10,454,934,000	95.8%	11,006,343,500	26,387	48.0%	642,055,327	85.7%	4.9%	990	5.15%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	7,902	[D]	[D]	791	1,300,393	(104,313,251)	(15,318)	59,510,848	32,830,310	6,810	86.2%	109,811,250	95.6%	(187,443,963)	(27,525)	179.7%	300,340	62.9%	1.0%	44	-0.29%
\$ 1 - 3,999	16,114	[D]	[D]	7,705	600,052	33,596,027	2,093	9,048,921	50,493,701	16,053	99.6%	258,854,625	99.4%	(266,703,378)	(16,614)	-793.9%	14,714	94.3%	1.1%	1	0.04%
4,000 - 9,999	39,236	782	943,691	26,266	3,569,239	285,041,227	7,289	38,348,182	121,745,942	39,103	99.7%	630,533,875	99.2%	(428,892,408)	(10,968)	-150.5%	166,961	96.0%	1.8%	4	0.06%
10,000 - 14,999	57,181	2,159	433,091	37,475	7,790,930	716,810,858	12,573	42,460,966	180,972,727	57,011	99.7%	919,302,375	99.6%	(341,003,278)	(5,981)	-47.6%	793,979	98.0%	2.5%	14	0.11%
15,000 - 19,999	71,101	6,997	1,220,223	51,781	16,119,663	1,245,437,863	17,574	42,105,723	241,221,903	70,869	99.7%	1,142,762,625	99.5%	(96,440,942)	(1,361)	-7.7%	3,046,113	99.5%	4.0%	43	0.24%
20,000 - 24,999	74,590	18,347	3,351,794	53,561	19,633,063	1,670,750,679	22,498	35,423,673	246,924,440	74,263	99.6%	1,197,490,875	99.3%	261,759,037	3,525	15.7%	14,742,280	99.5%	11.8%	199	0.88%
25,000 - 29,999	74,022	22,334	5,787,708	50,647	18,697,131	2,022,876,311	27,476	28,616,388	242,046,088	73,624	99.5%	1,187,187,000	99.2%	622,259,611	8,452	30.8%	32,788,126	99.6%	18.2%	445	1.62%
30,000 - 39,999	120,640	39,250	13,359,599	79,124	27,538,971	4,138,578,684	34,653	39,076,131	318,428,290	119,429	99.0%	1,925,792,625	98.5%	1,933,433,900	16,189	46.7%	101,073,510	99.3%	20.7%	846	2.44%
40,000 - 49,999	71,698	22,847	9,529,682	46,573	16,355,001	3,128,533,472	44,573	23,430,663	180,535,792	70,189	97.9%	1,131,797,625	96.8%	1,839,630,718	26,210	58.8%	95,647,035	98.4%	17.7%	1,363	3.06%
50,000 - 59,999	43,682	14,305	6,895,599	27,330	9,834,043	2,302,151,631	54,613	15,451,569	104,679,539	42,154	96.5%	679,733,250	94.8%	1,533,190,411	36,371	66.6%	79,483,769	97.3%	14.7%	1,886	3.45%
60,000 - 69,999	27,949	9,701	5,614,622	16,529	6,098,123	1,717,007,935	64,610	12,137,616	62,391,227	26,575	95.1%	428,521,875	92.5%	1,238,232,449	46,594	72.1%	63,858,744	96.0%	12.2%	2,403	3.72%
70,000 - 74,999	9,877	3,364	2,130,037	5,788	2,404,532	672,222,214	72,430	5,019,860	24,241,571	9,281	94.0%	149,656,125	91.3%	503,344,378	54,234	74.9%	25,947,817	94.8%	10.1%	2,796	3.86%
75,000 - 79,999	7,783	2,773	1,887,707	4,325	1,789,361	556,939,045	77,417	3,968,926	15,649,964	7,194	92.4%	116,003,250	89.1%	429,254,757	59,668	77.1%	22,018,361	93.5%	8.7%	3,061	3.95%
80,000 - 89,999	11,429	3,929	2,964,887	6,204	2,777,539	869,781,757	84,642	5,866,961	23,725,962	10,276	89.9%	165,700,500	85.8%	686,222,256	66,779	78.9%	35,138,170	90.9%	7.0%	3,419	4.04%
90,000 - 99,999	7,762	2,699	2,383,262	4,029	1,899,344	645,869,260	94,661	4,991,096	14,980,837	6,823	87.9%	110,020,875	82.9%	525,858,644	77,071	81.4%	26,924,896	89.0%	5.5%	3,946	4.17%
100,000 - 149,999	16,156	5,449	6,583,222	7,421	4,063,452	1,542,565,588	118,549	17,399,023	27,624,063	13,012	80.5%	209,818,500	74.0%	1,322,522,048	101,639	85.7%	67,838,095	81.3%	3.3%	5,214	4.40%
150,000																					

TABLE 11B. TAX YEAR 2020 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††: [§ 105-153.6]		Other Deductions [§ 105-153.5(b)]		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 TY2020 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 [§ 105-153.5(a)]†	Deductions [§ 105-153.5(a)]†	Number of Returns Filed	% of R-HH Returns Filed [%]	Deduction Amount [\$]	% of R-HH SD/ID Value Amount [%]									Average ID Value [\$]
		[D]	[D]	[D]	[D]			[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	178,173	[D]	[D]	831	1,007,932	26,008,548	11,422	5,198,491	18,206,288	2,277	1.3%	50,601,216	1.8%	22,223	(37,600,465)	(16,513)	-144.6%	-	-	-	-	-
\$ 1 - 2,000	29,112	[D]	[D]	126	105,860	5,650,716	30,218	224,908	1,041,591	187	0.6%	4,648,548	1.0%	24,859	185,485	992	3.3%	9,557	0.6%	0.1%	51	5.15%
2,001 - 4,000	29,408	46	6,145	155	126,033	6,238,519	30,732	198,309	928,095	203	0.7%	4,893,547	1.0%	24,106	615,186	3,030	9.9%	31,602	0.7%	0.1%	156	5.14%
4,001 - 6,000	29,723	54	11,178	142	115,255	6,773,178	34,208	140,211	851,089	198	0.7%	5,063,656	1.1%	25,574	998,644	5,044	14.7%	51,774	0.7%	0.1%	261	5.18%
6,001 - 10,000	55,028	111	37,228	383	336,736	18,674,155	37,498	414,745	2,343,891	498	0.9%	12,761,762	1.4%	25,626	3,983,247	7,998	21.3%	206,136	0.9%	0.2%	414	5.18%
10,001 - 12,750	35,888	83	36,278	293	265,805	15,374,288	40,673	370,767	1,855,183	378	1.1%	9,606,462	1.7%	25,414	4,283,410	11,332	27.9%	222,882	1.1%	0.2%	590	5.20%
12,751 - 15,000	30,222	77	31,281	245	192,513	13,342,992	40,929	522,857	1,382,897	326	1.1%	7,976,888	1.6%	24,469	4,506,064	13,822	33.8%	231,314	1.1%	0.2%	710	5.13%
15,001 - 17,000	25,040	58	31,692	215	168,100	11,828,510	43,271	227,633	973,209	274	1.1%	6,678,519	1.6%	24,374	4,404,819	16,076	37.2%	227,837	1.1%	0.2%	832	5.17%
17,001 - 20,000	33,553	115	59,383	383	288,449	22,993,238	45,531	373,862	1,532,102	505	1.5%	12,498,354	2.3%	24,749	9,336,644	18,488	40.6%	473,960	1.5%	0.3%	939	5.08%
20,001 - 21,250	12,318	39	22,050	126	107,353	8,016,581	48,293	57,871	587,979	166	1.3%	4,072,532	2.0%	24,533	3,413,941	20,566	42.6%	176,248	1.3%	0.2%	1,062	5.16%
21,251 - 25,000	31,115	130	76,643	368	271,885	24,963,542	49,531	293,764	1,523,713	504	1.6%	12,071,185	2.4%	23,951	11,662,408	23,140	46.7%	598,880	1.6%	0.3%	1,188	5.14%
25,001 - 30,000	31,952	180	109,448	523	395,421	38,455,784	54,316	401,329	2,388,171	708	2.2%	17,016,670	3.3%	24,035	19,452,272	27,475	50.6%	1,001,210	2.2%	0.3%	1,414	5.15%
30,001 - 40,000	48,088	370	286,926	967	717,239	81,443,391	60,643	1,369,219	4,782,543	1,347	2.8%	31,037,461	4.0%	23,042	46,992,606	34,887	57.7%	2,412,396	2.8%	0.4%	1,791	5.13%
40,001 - 50,000	29,411	332	288,438	807	539,219	79,885,224	69,405	819,663	2,829,558	1,151	3.9%	26,171,564	5.4%	22,738	51,703,765	44,921	64.7%	2,643,029	3.9%	0.4%	2,296	5.11%
50,001 - 60,000	19,055	325	311,311	744	488,863	84,742,097	78,977	903,885	2,767,265	1,073	5.6%	23,947,080	7.6%	22,318	58,931,637	54,922	69.5%	3,039,568	5.7%	0.5%	2,833	5.16%
60,001 - 75,000	17,255	445	466,588	981	742,277	130,345,772	90,330	1,079,375	2,595,710	1,443	8.4%	31,979,609	11.1%	22,162	96,849,828	67,117	74.3%	4,950,562	8.4%	0.6%	3,431	5.11%
75,001 - 80,000	3,852	130	130,897	279	229,908	41,006,505	99,773	444,558	619,476	411	10.7%	9,015,888	14.0%	21,936	31,815,699	77,410	77.6%	1,617,064	10.6%	0.7%	3,934	5.08%
80,001 - 100,000	10,192	470	529,984	998	722,386	165,419,783	111,770	1,700,086	1,743,685	1,480	14.5%	33,242,513	19.1%	22,461	132,133,671	89,280	79.9%	6,802,445	17.9%	0.7%	4,596	5.15%
100,001 - 120,000	5,535	305	406,659	714	550,168	135,213,093	131,658	1,625,433	1,247,689	1,027	18.6%	23,432,404	24.4%	22,816	112,158,433	109,210	82.9%	5,740,774	18.5%	0.7%	5,590	5.12%
120,001 - 160,000	5,158	434	750,819	874	673,926	210,257,186	159,649	3,505,551	1,588,413	1,317	25.5%	29,894,042	32.6%	22,699	182,280,282	138,406	86.7%	9,372,850	25.9%	0.8%	7,117	5.14%
160,001 - 200,000	2,374	282	593,639	505	570,095	157,649,453	198,301	3,611,448	1,456,828	795	33.5%	18,505,373	42.1%	23,277	141,298,700	177,734	89.6%	7,262,458	33.5%	0.9%	9,135	5.14%
200,001 or more	4,158	814	6,308,619	1,152	7,350,421	1,276,188,113	646,499	127,523,221	28,181,129	1,974	47.5%	77,650,179	68.8%	39,336	1,297,880,026	657,487	101.7%	59,933,043	57.5%	1.1%	30,361	4.62%
TOTAL	666,610	4,857	10,498,434	11,811	15,966,045	2,560,471,072	140,361	151,007,186	81,426,504	18,242	2.7%	452,765,452	4.2%	24,820	2,177,286,302	138,734	85.0%	107,005,589	14.3%	0.8%	5,866	4.83%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	7,902	[D]	[D]	85	292,084	(15,123,048)	(13,849)	11,077,735	1,874,347	1,092	13.8%	5,006,167	4.4%	4,584	(10,925,827)	(10,005)	72.2%	177,080	37.1%	0.6%	162	-1.17%
\$ 1 - 3,999	16,114	[D]	[D]	28	11,969	123,906	2,031	75,944	152,499	61	0.4%	1,495,499	0.6%	24,516	(1,448,148)	(23,740)	-1168.7%	888	5.7%	0.1%	15	0.72%
4,000 - 9,999	39,236	10	5,414	52	34,090	961,057	7,226	317,706	275,480	133	0.3%	5,024,129	0.8%	37,775	(4,020,846)	(30,232)	-418.4%	6,904	4.0%	0.1%	52	0.72%
10,000 - 14,999	57,181	23	6,657	91	79,485	2,132,133	12,542	519,812	501,023	170	0.3%	4,008,302	0.4%	23,578	(1,857,380)	(10,926)	-87.1%	16,261	2.0%	0.1%	96	0.76%
15,000 - 19,999	71,101	22	7,970	156	99,623	4,118,731	17,753	405,974	541,533	232	0.3%	5,962,670	0.5%	25,701	(1,979,498)	(8,532)	-48.1%	15,375	0.5%	0.0%	66	0.37%
20,000 - 24,999	74,590	82	24,032	199	175,389	7,347,321	22,619	777,972	1,092,576	327	0.4%	7,895,067	0.7%	24,144	(862,530)	(2,638)	-11.7%	69,610	0.5%	0.1%	213	0.95%
25,000 - 29,999	74,022	85	43,668	282	194,958	10,989,036	27,611	1,130,976	1,280,933	398	0.5%	9,270,540	0.8%	23,293	1,568,539	3,941	14.3%	143,830	0.4%	0.1%	361	1.31%
30,000 - 39,999	120,640	274	112,477	889	622,293	42,853,477	35,387	1,375,323	3,828,695	1,211	1.0%	28,446,366	1.5%	23,490	11,953,739	9,871	27.9%	729,942	0.7%	0.1%	603	1.70%
40,000 - 49,999	71,698	341	218,849	1,122	813,702	68,082,577	45,118	1,779,262	3,026,056	1,509	2.1%	37,276,561	3.2%	24,703	27,559,222	18,263	40.5%	1,522,414	1.6%	0.3%	1,009	2.24%
50,000 - 59,999	43,682	383	263,064	1,111	836,341	84,094,604	55,036	910,475	5,410,468	1,528	3.5%	37,313,415	5.2%	24,420	42,281,196	27,671	50.3%	2,223,639	2.7%	0.4%	1,455	2.64%
60,000 - 69,999	27,949	342	282,342	991	789,686	89,309,116	64,999	1,601,969	5,483,249	1,374	4.9%	34,553,326	7.5%	25,148	50,874,510	37,027	57.0%	2,685,957	4.0%	0.5%	1,955	3.01%
70,000 - 74,999	9,877	166	192,448	416	291,397	43,167,678	72,429	922,713	3,006,650	596	6.0%	14,187,766	8.7%	23,805	26,895,975	45,127	62.3%	1,425,554	5.2%	0.6%	2,392	3.30%
75,000 - 79,999	7,783	164	149,261	411	298,326	45,629,848	77,470	511,504	2,446,205	589	7.6%	14,122,394	10.9%	23,977	29,572,753	50,208	64.8%	1,527,097	6.5%	0.6%	2,593	3.35%
80,000 - 89,999	11,429	351	376,993	774	561,867	97,736,656	84,767	1,788,951	3,891,923	1,153	10.1%	27,393,801	14.2%	23,759	68,239,883	59,185	69.8%	3,528,901	9.1%	0.7%	3,061	3.61%
90,000 - 99,999	7,762	280	304,354	650	536,624	89,027,245	94,811	1,629,079	3,288,654	939	12.1%	22,748,744	17.1%	24,227	64,618,926	68,817	72.6%	3,337,989	11.0%	0.7%	3,555	3.75%
100,000 - 149,999	16,156	927	1,236,220	2,183	1,737,843	380,501,901	121,025	6,459,737	9,889,169	3,144	19.5%	73,866,077	26.0%	23,494	303,206,392	96,440	79.7%	15,587,656	18.7%	0.8%	4,958	4.10%
150,000 - 199,999	4,617	483	1,012,887	994	1,078,829	257,414,530	172,877	9,331,913	5,097,113	1,489	32.3%	35,876,905	41.6%	24,095	225,772,425	151,627	87.7%	11,606,602	31.9%	0.9%	7,795	4.51%
200,000 - 499,999	4,082	688	2,633,705	1,114	1,833,200	532,055,750	293,305	23,127,744	7,612,955	1,814	44.4%</											

TABLE 12. TAX YEAR 2020 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 [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]					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)1]†			Standard Deduction		Itemized Deductions		[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 [S]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2020 Tax Liability [S]	Average per Return [S]	Effective Tax Rate††† [S]		
		Number of Returns Filed	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	part-year/nonresident taxable percentage] [S]	part-year/nonresident taxable percentage] [S]	Income Value [S]	Factor [S]	Federal AGI [S]	Gross Tax Liability [S]	Tax Credits Taken [S]	after application of credits] [S]	TY2020 Tax Liability [S]	per Return [S]	Effective Tax Rate††† [S]		
		Number of Returns Filed	[Net Tax > Pre-payments] [S]	Number of Returns Filed	[Net Tax < Pre-payments] [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	part-year/nonresident taxable percentage] [S]	part-year/nonresident taxable percentage] [S]	Income Value [S]	Factor [S]	Federal AGI [S]	Gross Tax Liability [S]	Tax Credits Taken [S]	after application of credits] [S]	TY2020 Tax Liability [S]	per Return [S]	Effective Tax Rate††† [S]		
NCTI Level																											
A. BY SIZE OF NC TAXABLE INCOME																											
No Taxable Income	44,150	116	2,485	17,790	4,497,504	1,197,799,703	27,130	44,596,730	96,925,084	33,374,000	42,172	568,959,875	1,978	56,555,228	486,582,246	(98,794,770)	(2,238)	-20.3%	40.6%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	19,435	10,286	326,009	8,664	1,587,604	651,329,933	33,513	18,038,044	29,547,904	11,137,000	18,912	250,415,875	523	13,271,635	364,995,563	17,048,916	877	4.7%	56.0%	895,121	9,340	885,781	8.5%	46	5.20%		
2,001 - 4,000	12,627	6,192	522,515	6,328	1,181,621	479,963,715	38,011	13,753,663	18,349,325	6,720,500	12,253	163,765,500	374	8,758,398	296,123,655	37,346,751	2,958	12.6%	61.7%	1,960,722	22,595	1,938,127	7.1%	153	5.19%		
4,001 - 6,000	10,255	4,817	629,080	5,346	1,077,226	431,438,125	42,071	10,326,882	16,705,341	5,171,500	9,930	133,853,625	325	7,700,875	278,333,666	51,031,708	4,976	18.3%	64.5%	2,679,414	28,682	2,650,459	6.4%	258	5.19%		
6,001 - 10,000	16,021	7,366	1,393,433	8,523	1,956,550	783,081,434	48,878	17,742,781	27,155,213	7,108,500	15,484	212,968,250	537	12,254,569	541,337,683	126,530,195	7,898	23.4%	69.1%	6,642,877	72,333	6,570,544	5.4%	410	5.19%		
10,001 - 12,750	8,814	3,913	1,002,592	4,824	1,251,297	479,977,047	54,456	9,984,618	16,166,196	3,777,500	8,482	118,642,375	332	7,706,415	343,669,179	99,944,658	11,339	29.1%	71.6%	5,247,066	57,070	5,189,996	4.7%	589	5.19%		
12,751 - 15,000	6,267	2,744	801,144	3,470	968,786	372,736,522	59,476	6,719,660	12,637,653	2,723,000	6,017	85,978,500	250	6,460,493	271,656,536	86,791,705	13,849	31.9%	72.9%	4,556,036	50,717	4,505,819	4.3%	719	5.19%		
15,001 - 17,000	4,964	2,193	707,673	2,732	717,361	312,257,403	62,904	5,533,002	9,947,834	2,109,500	4,753	68,122,750	211	4,891,578	232,718,743	79,351,210	15,985	34.1%	74.5%	4,165,945	55,264	4,110,681	4.0%	828	5.18%		
17,001 - 20,000	6,554	2,891	1,049,459	3,612	1,073,385	459,323,757	70,083	7,124,478	15,396,277	2,598,500	623	90,644,000	318	7,246,849	350,562,609	121,172,453	18,488	34.6%	76.3%	6,361,548	86,372	6,275,176	3.7%	957	5.18%		
20,001 - 21,250	2,460	1,114	432,468	1,325	405,295	178,630,239	72,614	2,140,796	5,735,404	910,000	2,337	34,502,125	123	3,486,629	136,406,877	50,714,241	20,616	37.2%	76.4%	[D]	[D]	2,619,581	3.5%	1,065	5.17%		
21,251 - 25,000	6,431	2,781	1,120,961	3,603	1,087,219	490,816,767	76,320	6,038,555	15,992,904	2,332,500	6,122	91,729,750	309	7,934,688	378,865,480	148,253,919	23,053	39.1%	77.2%	7,783,334	108,070	7,675,264	3.3%	1,193	5.18%		
25,001 - 30,000	6,929	3,014	1,370,447	3,869	1,287,317	589,505,856	85,078	7,444,133	18,356,219	2,265,500	6,490	98,480,750	439	10,493,616	467,353,904	189,936,657	27,412	40.6%	79.3%	9,971,683	158,416	9,813,267	3.0%	1,416	5.17%		
30,001 - 40,000	10,485	4,536	2,448,199	5,856	2,024,936	985,322,422	93,974	12,672,861	28,269,029	3,078,000	9,816	154,235,625	669	16,476,032	795,936,597	363,983,548	34,715	45.7%	80.8%	19,109,198	303,049	18,806,149	2.9%	1,794	5.17%		
40,001 - 50,000	7,411	3,097	2,082,755	4,247	1,596,196	817,207,907	110,270	10,248,909	19,411,727	1,819,500	6,851	110,880,875	560	12,926,225	682,418,489	331,403,740	44,718	48.6%	83.5%	17,398,738	314,031	17,084,770	2.7%	2,305	5.16%		
50,001 - 60,000	5,301	2,231	1,755,799	3,028	1,364,156	673,407,458	127,034	5,105,339	14,465,108	953,500	4,799	80,641,125	502	12,679,988	566,773,076	290,191,793	54,743	50.9%	84.6%	15,235,090	233,034	15,002,506	2.5%	2,830	5.17%		
60,001 - 75,000	5,783	2,355	2,271,439	3,392	1,713,032	818,616,411	141,556	5,867,179	15,038,518	742,000	5,179	89,397,000	604	15,303,161	704,011,911	382,453,407	66,999	55.0%	86.0%	20,341,298	353,742	19,987,556	2.4%	3,456	5.16%		
75,001 - 80,000	1,456	592	623,033	852	421,465	230,975,260	158,637	1,478,682	3,832,811	123,500	1,286	23,005,000	170	4,317,083	201,175,548	112,770,618	77,452	56.1%	87.1%	[D]	[D]	5,800,216	2.3%	3,984	5.14%		
80,001 - 100,000	4,518	1,932	2,338,082	2,551	1,517,616	772,152,015	170,906	4,347,605	12,111,293	218,500	3,884	71,272,500	634	16,361,660	676,265,667	402,739,134	89,141	59.6%	87.6%	21,143,811	388,235	20,755,576	2.2%	4,594	5.15%		
100,001 - 120,000	2,798	1,182	1,641,641	1,589	1,138,744	585,949,663	209,417	2,749,520	7,287,575	17,000	2,354	44,333,000	444	12,199,556	524,862,052	305,305,615	109,116	58.2%	89.6%	16,028,541	392,733	15,635,808	2.0%	5,588	5.12%		
120,001 - 160,000	3,402	1,458	2,759,417	1,910	1,448,431	829,169,515	243,730	5,586,102	8,222,428	[D]	2,787	54,389,625	615	16,604,103	756,079,461	468,411,324	137,687	62.0%	91.2%	24,591,660	596,920	23,994,686	2.1%	7,053	5.12%		
160,001 - 200,000	1,829	817	1,960,104	993	1,057,332	536,956,483	293,579	3,099,103	5,945,559	[D]	1,415	28,062,875	414	11,780,541	494,266,611	325,017,004	177,702	65.8%	92.0%	17,063,410	489,448	16,573,962	1.5%	9,062	5.10%		
200,001 or more	3,369	1,457	10,177,568	1,894	7,673,548	2,582,707,039	766,609	65,329,771	26,780,685	[D]	2,167	43,645,000	1,202	10,317,638	2,474,434,787	1,604,638,153	476,295	64.8%	95.8%	84,243,502	6,761,743	77,481,759	1.5%	22,988	4.83%		
TOTAL	191,259	67,084	37,416,303	96,398	37,046,620	15,259,324,674	79,784	266,207,413	424,270,087	87,190,000	179,726	2,617,926,000	11,533	368,315,660	12,027,830,340	5,501,241,979	38,067	45.7%	78.8%	294,002,138	10,644,968	283,357,170	2.2%	1,482	5.06%		
FAGI Level																											
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI	1,823	27	45,331	333	324,820	(88,514,076)	(48,554)	32,721,369	862,132	587,500	1,497	20,521,750	326	3,137,273	(80,901,362)	(4,183,505)	(2,295)	5.2%	91.4%	[D]	[D]	157,304	0.5%	86	-0.18%		
\$ 1 - 3,999	6,859	113	7,455	2,697	156,704	14,531,554	2,119	3,828,445	210,182	2,640,000	6,758	78,652,375	101	1,520,453	(64,663,011)	(35,733,016)	(5,210)	55.3%	-445.0%	[D]	[D]	15,370	1.2%	2	0.11%		
4,000 - 9,999	13,756	607	79,246	8,487	1,073,580	97,959,921	7,121	12,535,556	529,526	5,837,500	13,998	159,981,500	158	2,644,094	(58,497,143)	(31,650,192)	(2,301)	54.1%	-59.7%	[D]	[D]	146,952	1.6%	11	0.15%		
10,000 - 14,999	13,070	2,625	226,299	7,886	1,439,412	163,287,676	12,493	13,507,521	1,079,624	6,612,500	13,517	154,456,000	153	2,625,384	12,021,689	5,277,731	404	43.9%	7.4%	[D]	[D]	765,550	2.5%	59	0.47%		
15,000 - 19,999	13,016	3,875	490,537	7,101	1,464,853	228,243,602	17,536	13,361,294	1,733,203	7,815,000	12,854	157,170,375	162	2,581,527	72,304,791	35,233,358	2,707	48.7%	31.7%	2,097,154	17,613	2,079,541	2.8%	160	0.91%		
20,000 - 24,999	12,974	4,493	649,226	6,634	1,463,007	291,740,969	22,487	12,463,410	2,945,309	8,331,000	12,800	160,820,000	174	3,451,692	128,656,378	60,616,287	4,672	47.1%	44.1%	3,269,792	25,627	3,244,165	2.6%	250	1.11%		
25,000 - 29,999	11,570	4,430	723,637	5,692	1,298,257	317,627,205	27,453	11,005,684	4,322,077	7,894,500	11,396	146,253,750	174	3,382,006	166,780,556	78,120,989	6,752	46.8%	52.5%	4,139,133	39,762	4,099,411	2.3%	354	1.29%		
30,000 - 39,999	18,379	7,466	1,391,264	8,798	2,117,072	638,266,602	34,728	16,137,295	11,951,989	13,077,500	18,016	242,004,000	363	7,119,953	380,680,455	173,324,201	9,431	45.5%	59.6%	9,433,030	89,417	9,053,613	1.9%	493	1.42%		
40,000 - 49,999	14,443	6,063	1,422,556	6,876	1,714,235	647,389,403	44,824	12,530,382	15,514,111	9,715,000	14,038	197,429,125	405	7,819,330	429,442,219	197,711,026	13,689	46.0%	66.3%	10,407,468	114,526	10,292,942	1.9%	713	1.59%		
50,000 - 59,999	11																										

TABLE 13. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

NONRESIDENT RETURNS																										
Income Level	Number of Returns Filed Non-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 [S] 105-153.5(c)(2); (c)(3); 105-153.6 Other Deductions [S] 105-153.5(b) Child Deduction [S] 105-153.5(a)†				Deductions Claimed Pursuant to [S] 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	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]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Net Tax Liability as a % of FY 2020 Tax Liability [%]	Average per Return [S]	Effective Tax Rate††† [%]				
		Number of Returns Filed	[Net Tax > Payments] Amount [S]	Number of Returns Filed	[Net Tax < Payments] Amount [S]																					
		A. BY SIZE OF NC TAXABLE INCOME																								
NCTI Level																										
No Taxable Income	99,263	82	4,841	36,276	40,067,484	70,867,246,096	713,934	10,795,001,703	1,810,917,484	54,268,500	75,618	1,250,853,875	23,645	7,922,796,595	70,623,411,345	(118,491,107)	(1,194)	-0.2%	99.7%	-	-	-	-	-	-	-
\$ 1 - 2,000	48,353	25,004	781,274	21,582	3,317,534	12,658,686,022	261,797	336,312,718	213,192,653	24,473,500	39,193	628,746,000	9,160	805,811,389	11,322,775,198	39,543,150	818	0.3%	89.4%	2,076,101	2,327	2,073,774	20.0%	43	5.24%	
2,001 - 4,000	23,818	11,581	1,173,546	11,982	2,394,284	8,032,903,510	337,262	197,147,726	107,522,756	11,391,000	19,341	314,609,500	4,477	499,227,417	7,297,300,563	69,623,854	2,923	1.0%	90.8%	3,655,319	5,599	3,649,720	13.4%	153	5.24%	
4,001 - 6,000	16,366	7,628	1,245,778	8,576	2,020,316	6,237,050,549	381,098	106,439,566	123,857,931	7,913,000	13,421	219,203,250	2,945	352,654,722	5,639,861,212	81,095,707	4,955	1.4%	90.4%	4,257,560	5,058	4,252,502	10.2%	260	5.24%	
6,001 - 10,000	23,526	10,425	2,453,389	12,934	3,701,185	9,227,460,908	392,224	283,467,428	117,735,267	11,427,500	19,396	316,985,250	4,130	1,139,257,817	7,925,522,502	185,355,888	7,879	2.3%	85.9%	9,731,249	16,621	9,714,628	7.9%	413	5.24%	
10,001 - 12,500	12,099	5,021	1,589,300	7,001	2,327,339	4,916,827,392	406,383	94,984,981	62,487,378	5,881,500	9,936	163,851,500	2,163	306,411,789	4,473,180,206	137,063,414	11,328	3.1%	91.0%	7,195,869	10,002	7,185,867	6.5%	594	5.24%	
12,501 - 15,000	8,592	3,396	1,228,031	5,147	1,848,658	3,700,509,208	430,692	75,491,621	43,029,007	4,238,500	7,082	116,497,750	1,510	236,271,213	3,375,964,359	119,017,278	13,852	3.5%	91.2%	6,248,441	11,964	6,236,477	5.9%	726	5.24%	
15,001 - 17,000	6,822	2,688	1,055,330	4,094	1,643,693	2,794,737,941	409,665	49,788,635	41,906,995	3,765,500	5,664	93,955,000	1,158	137,877,175	2,567,021,996	109,270,706	15,988	4.2%	91.9%	5,726,318	8,416	5,717,902	5.5%	838	5.24%	
17,001 - 20,000	9,323	3,525	1,444,290	5,750	2,218,571	3,593,836,007	385,481	69,953,846	40,214,230	4,873,500	7,769	129,849,250	1,554	180,509,569	1,72,256,475	172,256,475	18,477	5.2%	92.1%	9,043,472	11,621	9,031,851	5.3%	969	5.24%	
20,001 - 21,250	3,589	1,361	590,377	2,213	1,085,318	1,366,163,209	380,635	82,123,727	13,189,676	1,801,500	3,003	50,186,375	586	86,161,715	1,296,947,670	74,001,810	20,619	5.7%	94.9%	[D]	[D]	3,880,838	5.2%	1,081	5.24%	
21,251 - 25,000	9,866	3,705	1,689,139	6,121	2,773,752	4,276,163,583	433,424	100,990,506	61,138,538	5,129,000	8,151	137,116,250	1,575	256,324,292	3,917,446,009	227,865,071	23,096	5.8%	91.6%	11,962,923	24,191	11,938,732	5.1%	1,210	5.24%	
25,001 - 30,000	11,469	4,360	2,189,678	7,067	4,002,528	5,609,420,278	489,094	194,933,721	44,617,430	5,263,500	9,531	161,169,375	1,938	500,724,714	5,092,578,980	314,669,273	27,437	6.2%	90.8%	16,520,143	33,574	16,486,569	5.1%	1,437	5.24%	
30,001 - 40,000	18,075	6,744	3,866,208	11,251	5,159,247	8,046,846,712	445,192	320,090,899	108,038,204	7,674,000	15,113	260,203,750	2,962	599,245,481	7,391,776,176	628,458,256	34,769	8.5%	91.9%	32,994,039	52,064	32,941,975	5.0%	1,823	5.24%	
40,001 - 50,000	13,335	4,804	3,231,583	8,483	4,425,884	7,079,853,425	530,923	193,123,095	79,725,546	4,525,500	11,886	197,375,375	2,149	720,325,391	6,271,024,708	596,462,493	44,729	9.5%	88.6%	31,314,280	36,731	31,277,549	4.9%	2,346	5.24%	
50,001 - 60,000	10,017	3,439	2,866,393	6,546	3,781,525	5,614,786,407	560,526	131,799,255	54,591,594	2,618,500	8,235	149,484,125	1,782	397,530,680	5,142,360,763	548,575,004	54,764	10.7%	91.6%	28,880,176	45,959	28,754,217	4.9%	2,871	5.24%	
60,001 - 75,000	10,664	3,509	3,584,049	7,114	5,050,303	8,073,806,006	757,109	203,627,453	158,683,338	2,203,500	8,490	183,374,375	2,174	1,251,387,818	6,706,784,428	714,958,739	67,044	10.7%	83.1%	37,355,350	62,132	37,473,218	4.5%	3,514	5.24%	
75,001 - 80,000	2,729	887	1,056,330	1,830	1,414,320	2,090,651,861	766,087	32,265,243	22,447,897	362,500	2,167	41,468,125	572	46,007,110	2,012,631,472	211,487,582	77,496	10.0%	96.3%	[D]	[D]	11,081,847	4.5%	4,061	5.24%	
80,001 - 100,000	8,648	2,613	3,726,030	6,004	4,752,528	5,790,337,390	669,558	175,607,404	68,892,859	6,004	6,653	130,064,250	1,985	244,247,273	5,521,869,226	772,026,423	89,272	14.0%	95.4%	40,531,417	64,142	40,467,275	4.3%	4,679	5.24%	
100,001 - 120,000	5,763	1,728	3,355,754	4,017	3,502,300	5,052,613,346	876,733	115,633,473	42,275,749	73,500	4,209	83,484,500	1,554	273,745,070	4,768,668,000	629,565,885	109,243	13.2%	94.4%	33,052,217	98,630	32,953,587	4.2%	5,718	5.24%	
120,001 - 160,000	6,756	1,978	4,997,663	4,755	5,958,920	7,229,772,342	1,070,126	407,100,954	68,194,518	[D]	4,627	93,836,750	2,083	517,862,432	6,956,979,596	930,317,348	137,702	13.4%	96.2%	48,841,615	81,087	48,760,528	4.2%	7,217	5.24%	
160,001 - 200,000	3,595	946	3,362,386	2,637	3,908,623	9,062,558,910	2,520,879	171,473,875	76,254,402	[D]	2,241	45,338,125	1,354	595,243,940	8,517,196,318	640,167,771	178,072	7.5%	94.0%	33,608,781	55,178	33,553,603	4.2%	9,333	5.24%	
200,001 or more	9,703	2,629	52,088,497	7,035	66,931,814	73,701,823,968	7,595,777	4,199,248,317	1,311,780,228	[D]	4,469	90,515,000	1,534	4,009,500,738	72,489,726,319	7,751,043,459	798,830	10.7%	98.4%	406,929,774	2,463,696	404,466,078	7.7%	41,685	5.24%	
TOTAL	362,371	108,053	97,579,526	188,415	172,285,857	265,024,055,070	731,361	18,336,606,146	4,670,554,776	158,894,000	285,541	4,833,167,750	76,830	21,078,674,340	252,619,370,350	14,834,136,479	56,831	5.9%	95.3%	785,013,248	3,114,511	781,898,737	5.9%	2,158	5.23%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
Non-Positive AGI																										
\$ 1 - 3,999	9,079	209	1,368,556	3,160	13,236,126	(18,749,257,126)	(2,065,124)	10,661,315,173	372,662,654	4,240,000	5,638	99,480,500	3,441	61,965,178	(8,626,290,285)	84,407,287	9,297	-1.0%	46.0%	[D]	[D]	5,239,190	17.7%	577	-0.03%	
4,000 - 9,999	7,596	403	55,354	3,475	490,954	16,115,382	2,122	7,334,746	2,307,500	6,736	80,119,750	860	2,117,149	(62,707,032)	(38,938,572)	(5,126)	62.1%	-389.1%	[D]	[D]	115,269	8.8%	15	0.72%		
10,000 - 14,999	13,955	906	158,404	8,464	1,411,725	98,352,549	7,048	16,237,127	1,561,461	5,615,000	13,157	157,648,750	798	6,221,214	(56,456,749)	(29,944,081)	(2,146)	53.0%	-57.4%	[D]	[D]	339,572	3.7%	24	0.35%	
15,000 - 19,999	12,564	2,612	252,477	7,522	1,614,249	156,918,758	12,490	15,887,281	2,648,511	7,495,000	11,911	148,371,500	653	7,636,556	6,654,472	4,658,693	371	70.0%	4.2%	[D]	[D]	845,301	2.7%	67	0.54%	
20,000 - 24,999	12,116	3,370	454,095	6,791	1,650,506	211,814,150	17,482	14,558,340	3,149,617	9,850,000	11,500	150,510,750	616	6,322,801	56,539,322	29,192,704	2,409	51.6%	26.7%	1,858,818	2,450	1,856,368	2.5%	153	0.88%	
25,000 - 29,999	12,389	3,899	576,520	6,592	1,890,630	278,983,612	22,519	16,382,824	6,247,122	10,939,500	11,746	159,196,750	643	7,851,503	11,131,561	56,929,870	4,595	51.2%	39.8%	3,106,267	2,482	3,104,783	2.5%	251	1.11%	
30,000 - 39,999	12,183	4,241	686,654	6,408	1,990,358	334,760,623	27,478	15,788,240	7,366,218	11,783,510	11,515	160,965,125	668	9,272,482	161,131,538	64,120,237	6,905	52.2%	48.1%	4,469,938	5,306	4,464,632	2.5%	366	1.33%	
40,000 - 49,999	23,676	8,621	1,554,559	12,421	3,999,031	827,167,272	34,937	60,219,261	40,582,194	22,947,000	22,575	330,369,000	1,101	18,200,337	475,288,002	240,324,798	10,151	50.6%	57.5%	12,656,623	10,315	12,646,308	2.6%	534	1.53%	
50,000 - 59,999	21,303	7,857	1,598,712	11,167	3,837,472	957,246,102	44,935	27,385,602	30,065,549	19,303,000	20,149	309,299,000	1,154	22,965,029	602,999,126	296,866,252	13,935	49.2%	63.0%	15,623,361	10,245	15,613,116	2.9%	733	1.63%	
60,000 - 69,999	19,139	7,086	1,670,269	9,873	3,608,912	1,050,440,310	54,																			



TABLE 14A. TAX YEAR 2020 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 [count]	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 [%]	[count]	Share [%]	[count]	Share [%]	[count]	Share [%]	[count]	Share [%]
Married Filing Jointly	<=\$40,000	2,500	104,098	10.3%	686,442,219	1.6%	197,043	11.9%	492,607,500	15.6%	29,022,698	2.3%
	>\$40,000-\$60,000	2,000	88,703	8.8%	4,432,893,806	10.5%	170,156	10.2%	340,312,000	10.8%	108,719,427	8.7%
	>\$60,000-\$80,000	1,500	87,020	8.6%	6,089,731,823	14.4%	159,307	9.6%	238,960,500	7.6%	191,609,843	15.3%
	>\$80,000-\$100,000	1,000	81,553	8.1%	7,322,248,939	17.3%	143,759	8.6%	143,759,000	4.6%	259,133,169	20.7%
	>\$100,000-\$120,000	500	68,312	6.8%	7,485,138,248	17.7%	118,852	7.2%	59,426,000	1.9%	282,758,051	22.6%
	>\$120,000	0										
			429,686	42.5%	26,016,455,035	61.5%	789,117	47.5%	1,275,065,000	40.5%	871,243,188	69.7%
Surviving Spouse	<=\$40,000	2,500	665	0.1%	11,797,469	0.0%	1,100	0.1%	2,750,000	0.1%	88,989	0.0%
	>\$40,000-\$60,000	2,000	255	0.0%	12,479,928	0.0%	408	0.0%	816,000	0.0%	292,739	0.0%
	>\$60,000-\$80,000	1,500	137	0.0%	9,419,445	0.0%	214	0.0%	321,000	0.0%	280,777	0.0%
	>\$80,000-\$100,000	1,000	80	0.0%	7,181,246	0.0%	125	0.0%	125,000	0.0%	240,928	0.0%
	>\$100,000-\$120,000	500	60	0.0%	6,520,708	0.0%	84	0.0%	42,000	0.0%	250,705	0.0%
	>\$120,000	0										
			1,197	0.1%	47,398,796	0.1%	1,931	0.1%	4,054,000	0.1%	1,154,138	0.1%
Head of Household	<=\$30,000	2,500	287,809	28.5%	4,897,874,220	11.6%	444,615	26.7%	1,111,537,500	35.3%	36,471,218	2.9%
	>\$30,000-\$45,000	2,000	128,492	12.7%	4,692,455,961	11.1%	194,500	11.7%	389,000,000	12.4%	113,798,868	9.1%
	>\$45,000-\$60,000	1,500	55,254	5.5%	2,846,401,369	6.7%	80,602	4.8%	120,903,000	3.8%	91,357,027	7.3%
	>\$60,000-\$75,000	1,000	25,858	2.6%	1,721,869,828	4.1%	36,556	2.2%	36,556,000	1.2%	62,143,950	5.0%
	>\$75,000-\$90,000	500	12,534	1.2%	1,023,950,393	2.4%	17,188	1.0%	8,594,000	0.3%	39,116,200	3.1%
	>\$90,000	0										
			509,947	50.4%	15,182,551,771	35.9%	773,461	46.5%	1,666,590,500	52.9%	342,887,263	27.4%
Single	<=\$20,000	2,500	36,461	3.6%	307,872,274	0.7%	50,552	3.0%	126,380,000	4.0%	1,854,318	0.1%
	>\$20,000-\$30,000	2,000	11,160	1.1%	273,106,737	0.6%	15,335	0.9%	30,670,000	1.0%	6,300,739	0.5%
	>\$30,000-\$40,000	1,500	5,453	0.5%	187,043,456	0.4%	7,387	0.4%	11,080,500	0.4%	5,928,149	0.5%
	>\$40,000-\$50,000	1,000	2,258	0.2%	100,471,656	0.2%	2,998	0.2%	2,998,000	0.1%	3,600,245	0.3%
	>\$50,000-\$60,000	500	1,148	0.1%	62,600,841	0.1%	1,479	0.1%	739,500	0.0%	2,385,897	0.2%
	>\$60,000	0										
			56,480	5.6%	931,094,964	2.2%	77,751	4.7%	171,868,000	5.5%	20,069,348	1.6%
Married Filing Separately	<=\$20,000	2,500	2,896	0.3%	(275,350,807)	-0.7%	4,208	0.3%	10,520,000	0.3%	293,278	0.0%
	>\$20,000-\$30,000	2,000	2,531	0.3%	63,803,860	0.2%	3,567	0.2%	7,134,000	0.2%	1,549,147	0.1%
	>\$30,000-\$40,000	1,500	3,048	0.3%	106,985,757	0.3%	4,449	0.3%	6,673,500	0.2%	3,385,029	0.3%
	>\$40,000-\$50,000	1,000	2,997	0.3%	134,671,204	0.3%	4,279	0.3%	4,279,000	0.1%	4,867,691	0.4%
	>\$50,000-\$60,000	500	2,354	0.2%	129,010,292	0.3%	3,388	0.2%	1,694,000	0.1%	4,967,488	0.4%
	>\$60,000	0										
			13,826	1.4%	159,120,306	0.4%	19,891	1.2%	30,300,500	1.0%	15,062,633	1.2%
Aggregate			1,011,136	100.0%	42,336,620,872	100.0%	1,662,151	100.0%	3,147,878,000	100.0%	1,250,416,570	100.0%

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; 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 2020 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 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

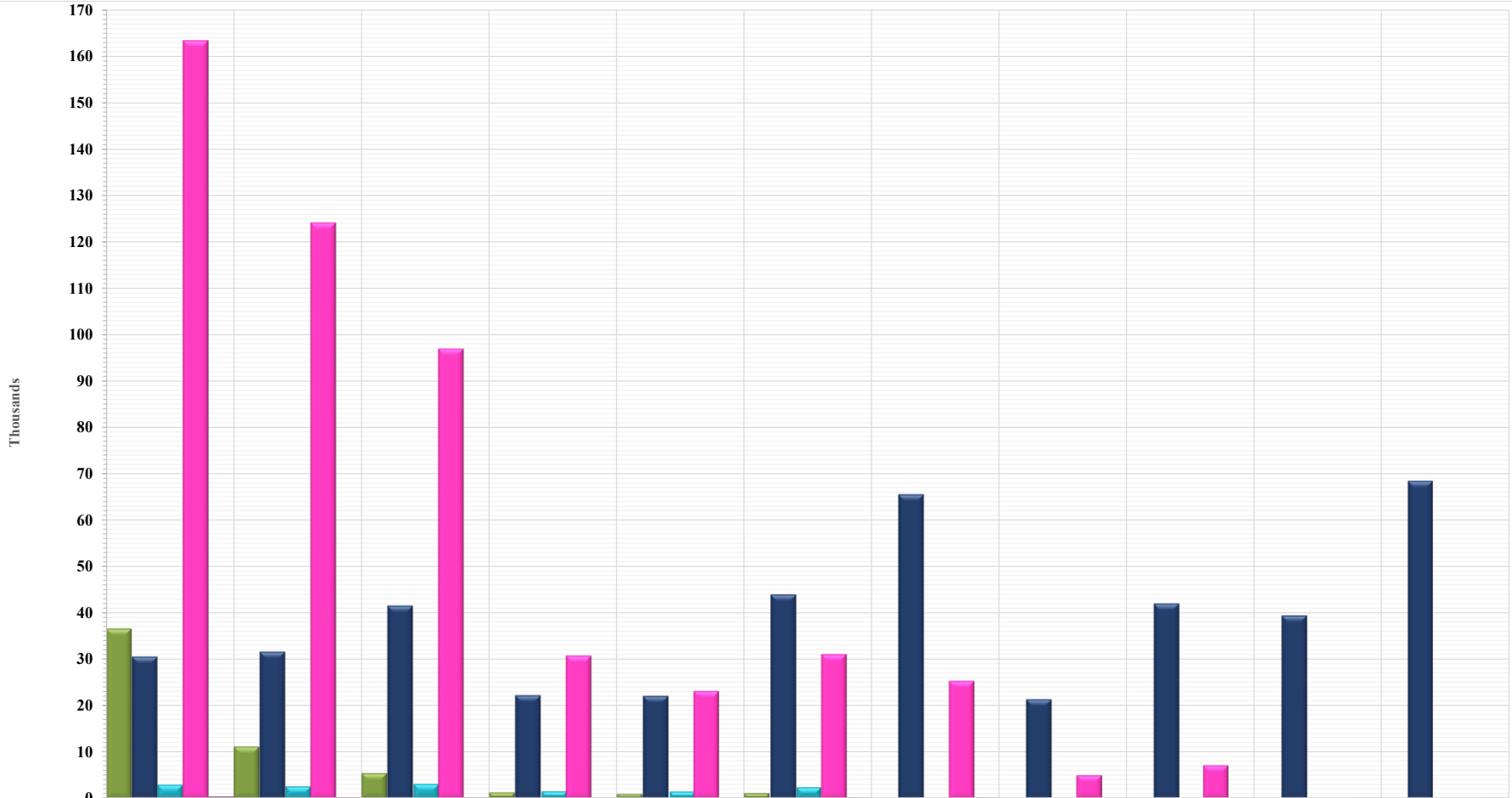
Income Level	Combined Filing Statuses						Head of Household						Married Filing Jointly					
	D-400 Return [Count]	FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]
<b>FAGI Level</b>																		
<=\$20,000	233,858	23.1%	363,533	908,832,500	28.9%	9,616,037	163,475	69.9%	252,194	630,485,000	69.4%	2,286,273	30,702	13.1%	56,037	140,092,500	15.4%	5,174,950
>\$20,000-\$30,000	169,972	16.8%	272,119	670,846,500	21.3%	45,763,038	124,334	73.1%	192,421	481,052,500	71.7%	34,184,945	31,769	18.7%	60,505	151,262,500	22.5%	3,717,269
>\$30,000-\$40,000	147,520	14.6%	240,006	514,478,000	16.3%	106,663,316	97,229	65.9%	147,402	294,804,000	57.3%	77,148,826	41,627	28.2%	80,501	201,252,500	39.1%	20,130,479
>\$40,000-\$45,000	56,571	5.6%	94,510	185,144,000	5.9%	60,586,560	31,263	55.3%	47,098	94,196,000	50.9%	36,650,042	22,418	39.6%	43,396	86,792,000	46.9%	19,660,468
>\$45,000-\$50,000	48,440	4.8%	81,682	142,482,500	4.5%	63,472,358	23,665	48.9%	34,961	52,441,500	36.8%	34,415,065	22,269	46.0%	43,226	86,452,000	60.7%	24,730,161
>\$50,000-\$60,000	79,221	7.8%	134,216	238,311,000	7.6%	128,781,638	31,589	39.9%	45,641	68,461,500	28.7%	56,941,962	44,016	55.6%	83,534	167,068,000	70.1%	64,328,798
>\$60,000-\$75,000	91,422	9.0%	157,228	217,564,000	6.9%	199,064,406	25,858	28.3%	36,556	36,556,000	16.8%	62,143,950	65,452	71.6%	120,499	180,748,500	83.1%	136,694,566
>\$75,000-\$80,000	26,745	2.6%	45,951	61,824,500	2.0%	70,019,291	5,152	19.3%	7,102	3,551,000	5.7%	15,049,127	21,568	80.6%	38,808	58,212,000	94.2%	54,915,277
>\$80,000-\$90,000	49,484	4.9%	84,592	79,549,000	2.5%	148,422,019	7,382	14.9%	10,086	5,043,000	6.3%	24,067,073	42,061	85.0%	74,438	74,438,000	93.6%	124,242,778
>\$90,000-\$100,000	39,531	3.9%	69,378	69,378,000	2.2%	135,019,151	-	-	-	-	-	-	39,492	99.9%	69,321	69,321,000	99.9%	134,890,391
>\$100,000	68,372	6.8%	118,936	59,468,000	1.9%	283,008,756	-	-	-	-	-	-	68,312	99.9%	118,852	59,426,000	99.9%	282,758,051
<b>TOTAL</b>	<b>1,011,136</b>	<b>100.0%</b>	<b>1,662,151</b>	<b>3,147,878,000</b>	<b>100.0%</b>	<b>1,250,416,570</b>	<b>509,947</b>	<b>50.4%</b>	<b>773,461</b>	<b>1,666,590,500</b>	<b>52.9%</b>	<b>342,887,263</b>	<b>429,686</b>	<b>42.5%</b>	<b>789,117</b>	<b>1,275,065,000</b>	<b>40.5%</b>	<b>871,243,188</b>
Income Level	Single						Married Filing Separately						Surviving Spouse					
	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]
<b>FAGI Level</b>																		
<=\$20,000	36,461	15.6%	50,552	126,380,000	13.9%	1,854,318	2,896	1.2%	4,208	10,520,000	1.2%	293,278	324	0.1%	542	1,355,000	0.1%	7,218
>\$20,000-\$30,000	11,160	6.6%	15,335	30,670,000	4.6%	6,300,739	2,531	1.5%	3,567	7,134,000	1.1%	1,549,147	178	0.1%	291	727,500	0.1%	10,938
>\$30,000-\$40,000	5,453	3.7%	7,387	11,080,500	2.2%	5,928,149	3,048	2.1%	4,449	6,673,500	1.3%	3,385,029	163	0.1%	267	667,500	0.1%	70,833
>\$40,000-\$45,000	1,288	2.3%	1,732	1,732,000	0.9%	1,914,449	1,519	2.7%	2,144	2,144,000	1.2%	2,292,675	83	0.1%	140	280,000	0.2%	68,926
>\$45,000-\$50,000	970	2.0%	1,266	1,266,000	0.9%	1,685,796	1,478	3.1%	2,135	2,135,000	1.5%	2,575,016	58	0.1%	94	188,000	0.1%	66,320
>\$50,000-\$60,000	1,148	1.4%	1,479	739,500	0.3%	2,385,897	2,354	3.0%	3,388	1,694,000	0.7%	4,967,488	114	0.1%	174	348,000	0.1%	157,493
>\$60,000-\$75,000	-	-	-	-	-	-	-	-	-	-	-	-	112	0.1%	173	259,500	0.1%	225,890
>\$75,000-\$80,000	-	-	-	-	-	-	-	-	-	-	-	-	25	0.1%	41	61,500	0.1%	54,887
>\$80,000-\$90,000	-	-	-	-	-	-	-	-	-	-	-	-	41	0.1%	68	68,000	0.1%	112,168
>\$90,000-\$100,000	-	-	-	-	-	-	-	-	-	-	-	-	39	0.1%	57	57,000	0.1%	128,760
>\$100,000	-	-	-	-	-	-	-	-	-	-	-	-	60	0.1%	84	42,000	0.1%	250,705
<b>TOTAL</b>	<b>56,480</b>	<b>5.6%</b>	<b>77,751</b>	<b>171,868,000</b>	<b>5.5%</b>	<b>20,069,348</b>	<b>13,826</b>	<b>1.4%</b>	<b>19,891</b>	<b>30,300,500</b>	<b>1.0%</b>	<b>15,062,633</b>	<b>1,197</b>	<b>0.1%</b>	<b>1,931</b>	<b>4,054,000</b>	<b>0.1%</b>	<b>1,154,138</b>

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; 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 2020 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.

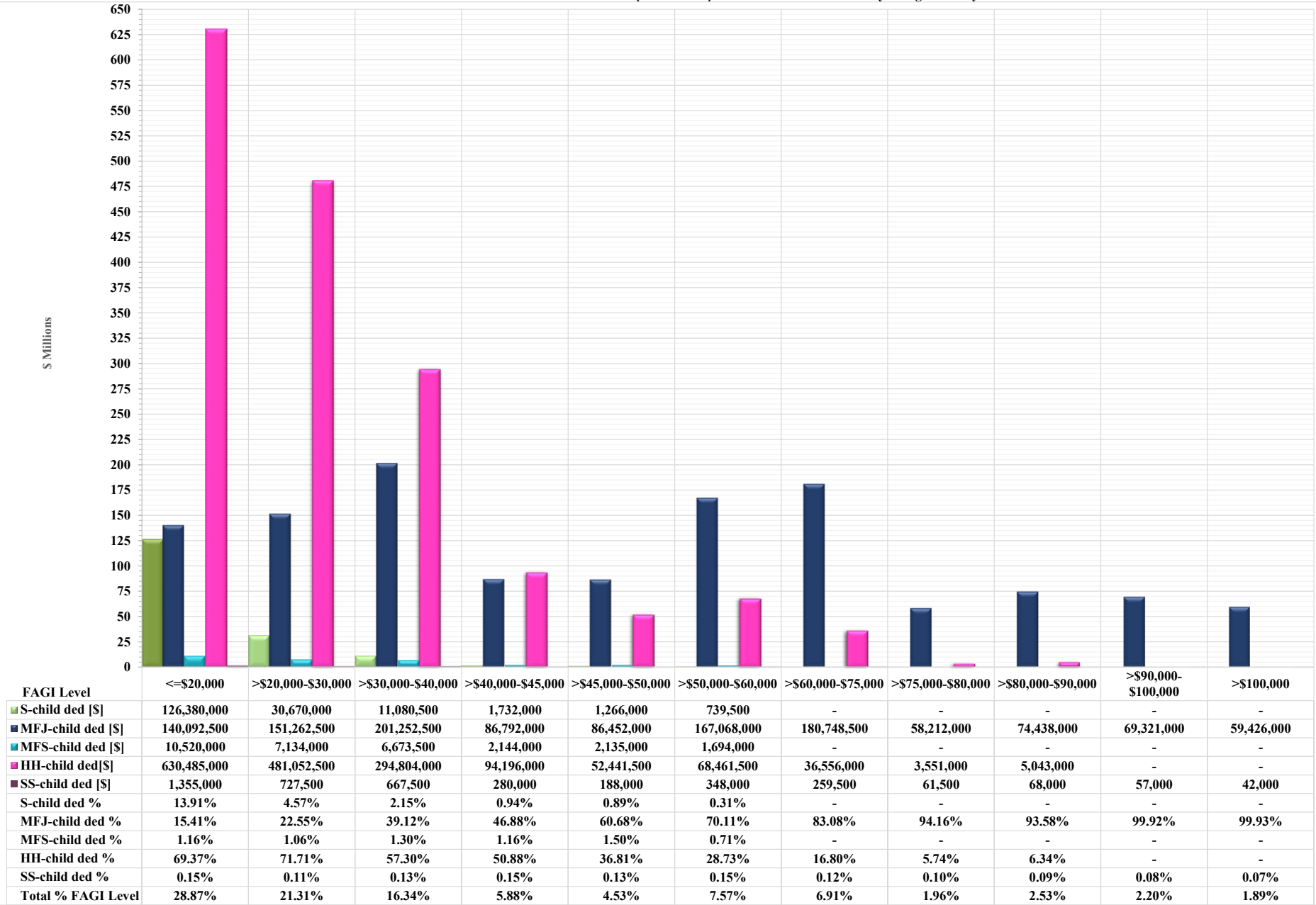
Exhibit 14.1 Tax Year 2020 Individual Income Tax [All Returns]: Count of D-400 Returns Claiming Child Deduction by Filing Status by FAGI Level



FAGI Level	<=\$20,000	>\$20,000-\$30,000	>\$30,000-\$40,000	>\$40,000-\$45,000	>\$45,000-\$50,000	>\$50,000-\$60,000	>\$60,000-\$75,000	>\$75,000-\$80,000	>\$80,000-\$90,000	>\$90,000-\$100,000	>\$100,000
S-return count	36,461	11,160	5,453	1,288	970	1,148	-	-	-	-	-
MFJ-return count	30,702	31,769	41,627	22,418	22,269	44,016	65,452	21,568	42,061	39,492	68,312
MFS-return count	2,896	2,531	3,048	1,519	1,478	2,354	-	-	-	-	-
HH-return count	163,475	124,334	97,229	31,263	23,665	31,589	25,858	5,152	7,382	-	-
SS-return count	324	178	163	83	58	114	112	25	41	39	60
S-return count %	15.59%	6.57%	3.70%	2.28%	2.00%	1.45%	-	-	-	-	-
MFJ-return count %	13.13%	18.69%	28.22%	39.63%	45.97%	55.56%	71.59%	80.64%	85.00%	99.90%	99.91%
MFS-return count %	1.24%	1.49%	2.07%	2.69%	3.05%	2.97%	-	-	-	-	-
HH-return count %	69.90%	73.15%	65.91%	55.26%	48.85%	39.87%	28.28%	19.26%	14.92%	-	-
SS-return count %	0.14%	0.10%	0.11%	0.15%	0.12%	0.14%	0.12%	0.09%	0.08%	0.10%	0.09%
Total % FAGI Level	23.13%	16.81%	14.59%	5.59%	4.79%	7.83%	9.04%	2.65%	4.89%	3.91%	6.76%

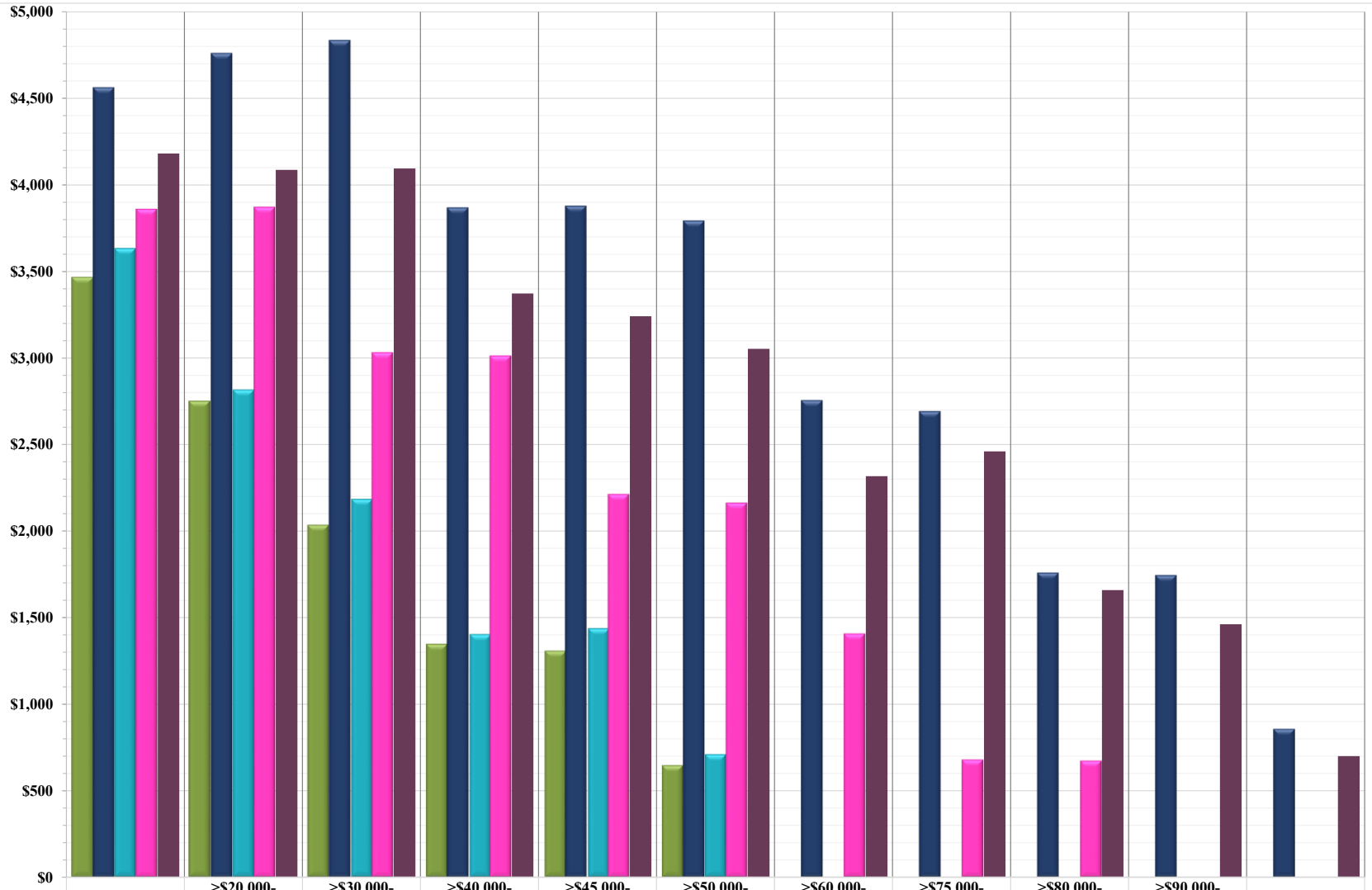
Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.2 Tax Year 2020 Individual Income Tax [All Returns]: Child Deduction Claimed by Filing Status by FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

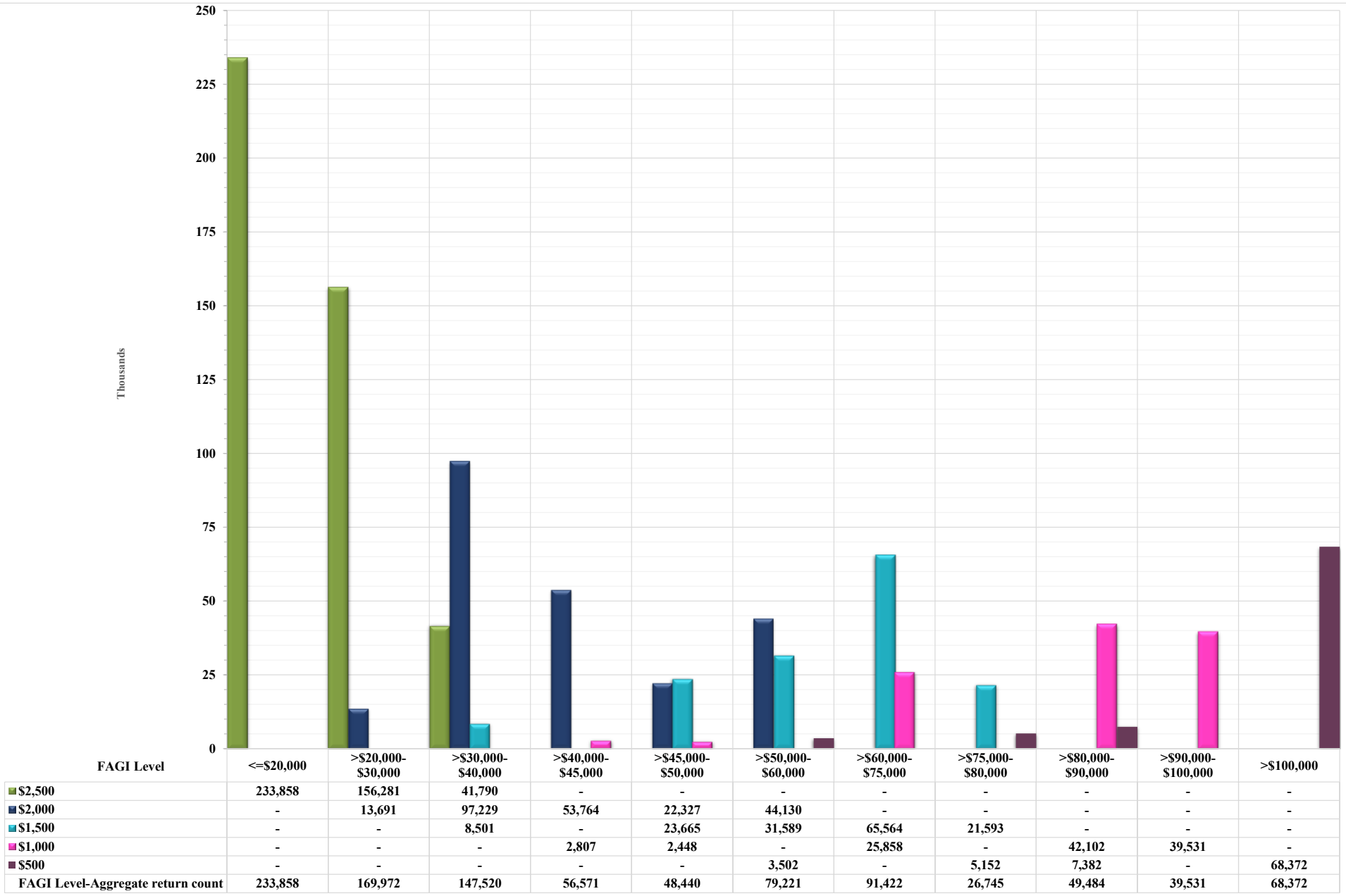
Exhibit 14.3 Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return Child Deduction Claimed by Filing Status by FAGI Level



FAGI Level	<=\$20,000	>\$20,000- \$30,000	>\$30,000- \$40,000	>\$40,000- \$45,000	>\$45,000- \$50,000	>\$50,000- \$60,000	>\$60,000- \$75,000	>\$75,000- \$80,000	>\$80,000- \$90,000	>\$90,000- \$100,000	>\$100,000
S-avg per return child ded [\$]	3,466	2,748	2,032	1,345	1,305	644	-	-	-	-	-
MFJ-avg per return child ded [\$]	4,563	4,761	4,835	3,872	3,882	3,796	2,762	2,699	1,770	1,755	870
MFS-avg per return child ded [\$]	3,633	2,819	2,189	1,411	1,445	720	-	-	-	-	-
HH-avg per return child ded [\$]	3,857	3,869	3,032	3,013	2,216	2,167	1,414	689	683	-	-
SS-avg per return child ded [\$]	4,182	4,087	4,095	3,373	3,241	3,053	2,317	2,460	1,659	1,462	700
FAGI Level-avg per return child ded [\$]	3,886	3,947	3,488	3,273	2,941	3,008	2,380	2,312	1,608	1,755	870

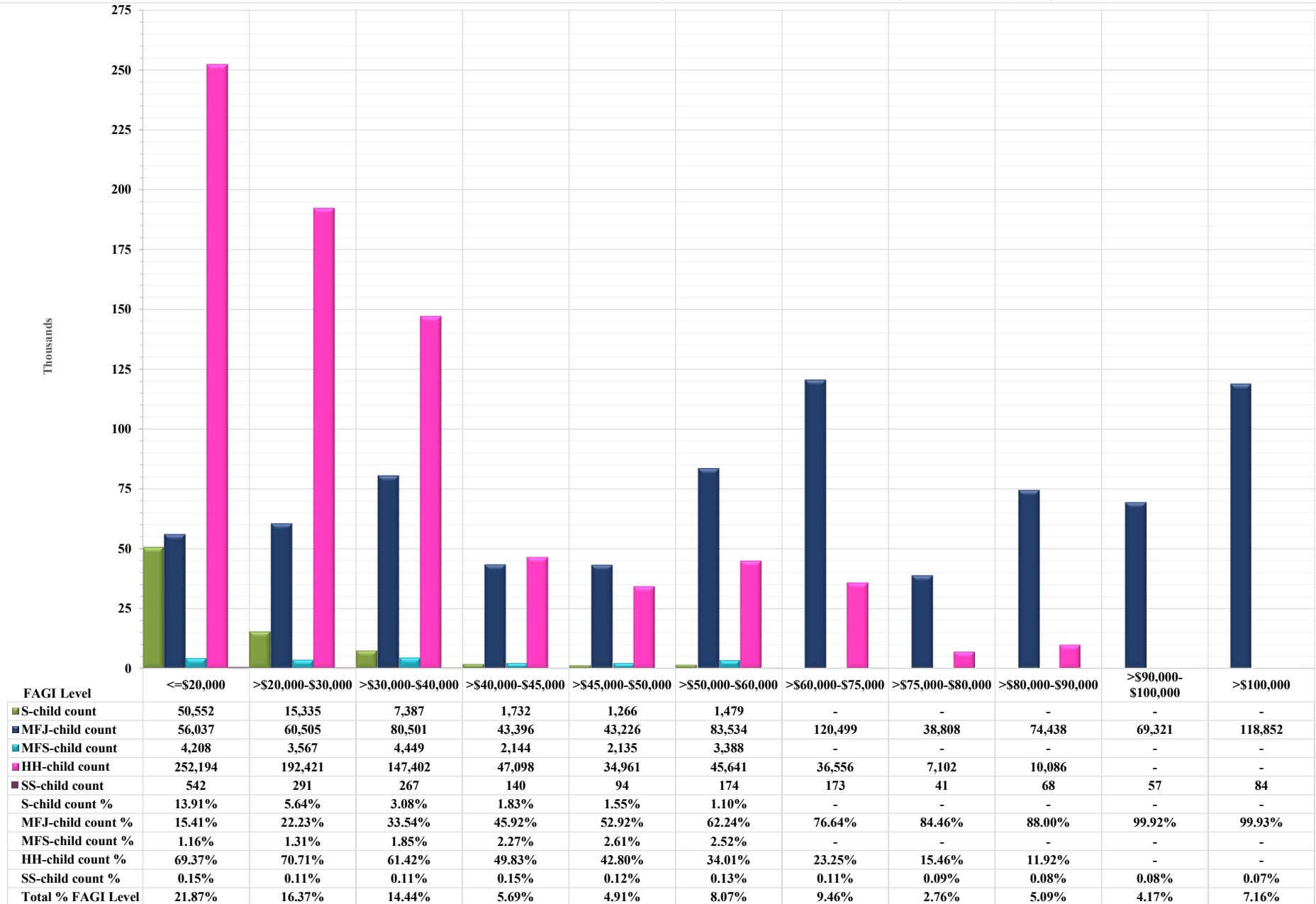
Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.4 Tax Year 2020 Individual Income Tax [All Returns]: Count of D-400 Returns Claiming Child Deduction by Allowable Deduction Amount by FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.5 Tax Year 2020 Individual Income Tax [All Returns]: Count of Qualifying Children Claimed† for Returns Claiming Child Deduction by Filing Status by FAGI Level

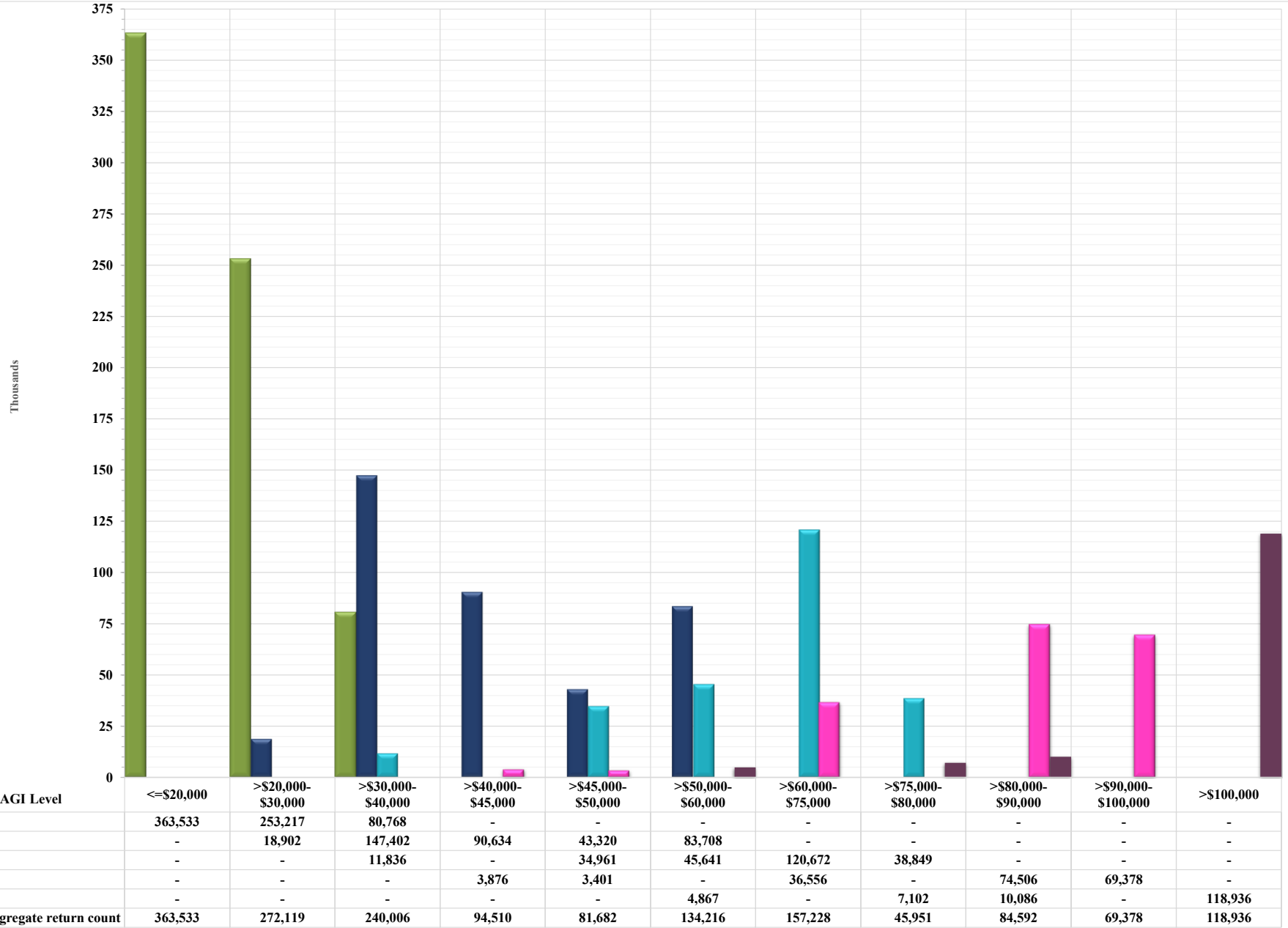


Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

†Count of qualifying children reported on returns claiming the child deduction (excludes qualifying children reported on returns that were ineligible to claim the deduction)

Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

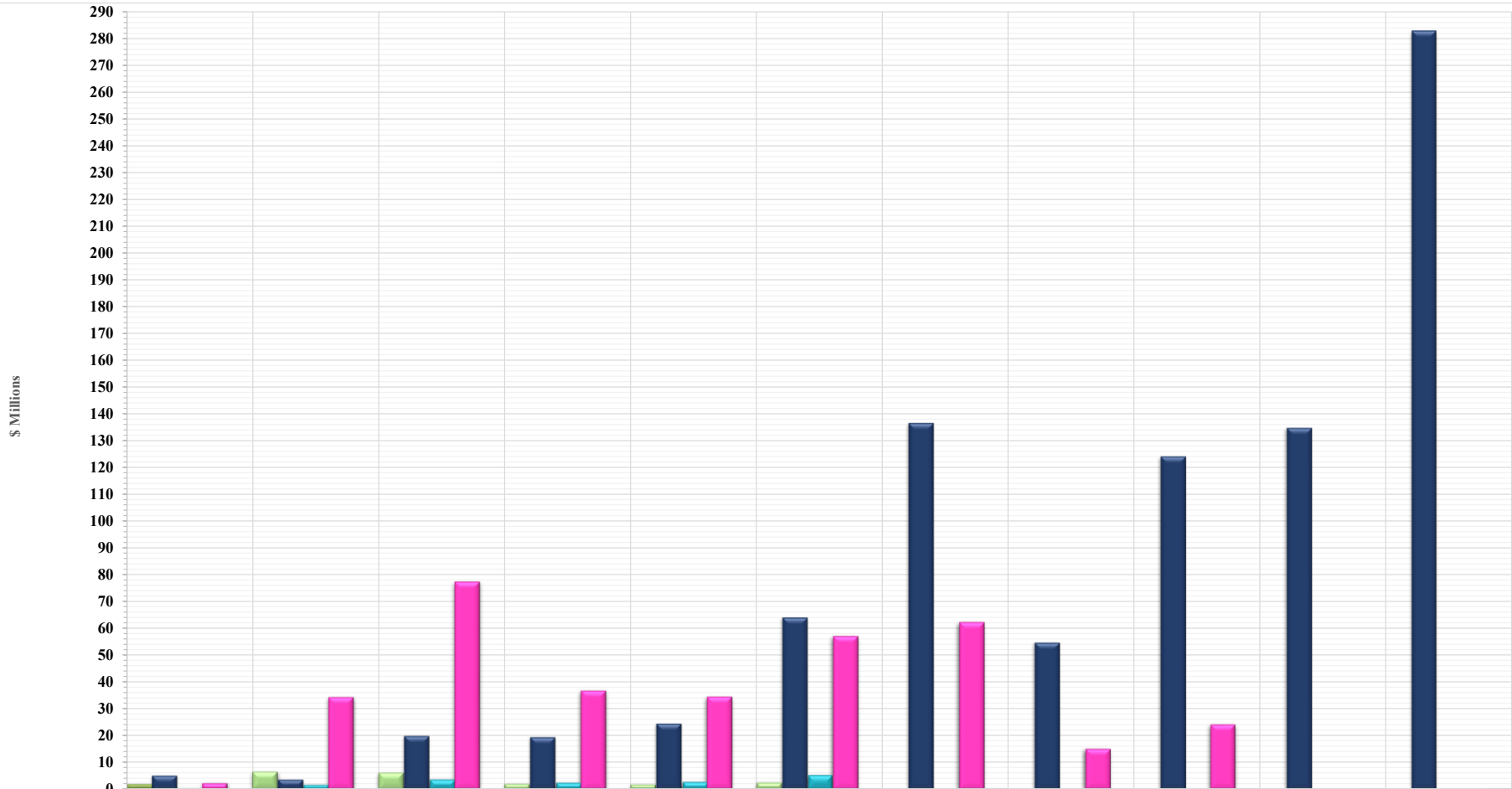
Exhibit 14.6 Tax Year 2020 Individual Income Tax [All Returns]: Count of Qualifying Children for Returns Claiming Child Deduction by Allowable Deduction Amount by FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.



Exhibit 14.7 Tax Year 2020 Individual Income Tax [All Returns]: Net Tax Liability for Returns Claiming Child Deduction by Filing Status by FAGI Level



FAGI Level	<=\$20,000	>\$20,000-\$30,000	>\$30,000-\$40,000	>\$40,000-\$45,000	>\$45,000-\$50,000	>\$50,000-\$60,000	>\$60,000-\$75,000	>\$75,000-\$80,000	>\$80,000-\$90,000	>\$90,000-\$100,000	>\$100,000
S-net tax liability [\$]	1,854,318	6,300,739	5,928,149	1,914,449	1,685,796	2,385,897	-	-	-	-	-
MFJ-net tax liability [\$]	5,174,950	3,717,269	20,130,479	19,660,468	24,730,161	64,328,798	136,694,566	54,915,277	124,242,778	134,890,391	282,758,051
MFS-net tax liability [\$]	293,278	1,549,147	3,385,029	2,292,675	2,575,016	4,967,488	-	-	-	-	-
HH-net tax liability[\$]	2,286,273	34,184,945	77,148,826	36,650,042	34,415,065	56,941,962	62,143,950	15,049,127	24,067,073	-	-
SS-net tax liability [\$]	7,218	10,938	70,833	68,926	66,320	157,493	225,890	54,887	112,168	128,760	250,705
S-net tax liability %	19.28%	13.77%	5.56%	3.16%	2.66%	1.85%	-	-	-	-	-
MFJ-net tax liability %	53.82%	8.12%	18.87%	32.45%	38.96%	49.95%	68.67%	78.43%	83.71%	99.90%	99.91%
MFS-net tax liability %	3.05%	3.39%	3.17%	3.78%	4.06%	3.86%	-	-	-	-	-
HH-net tax liability %	23.78%	74.70%	72.33%	60.49%	54.22%	44.22%	31.22%	21.49%	16.22%	-	-
SS-net tax liability %	0.08%	0.02%	0.07%	0.11%	0.10%	0.12%	0.11%	0.08%	0.08%	0.10%	0.09%
Total % FAGI Level	0.77%	3.66%	8.53%	4.85%	5.08%	10.30%	15.92%	5.60%	11.87%	10.80%	22.63%

Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 Form D-400 processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

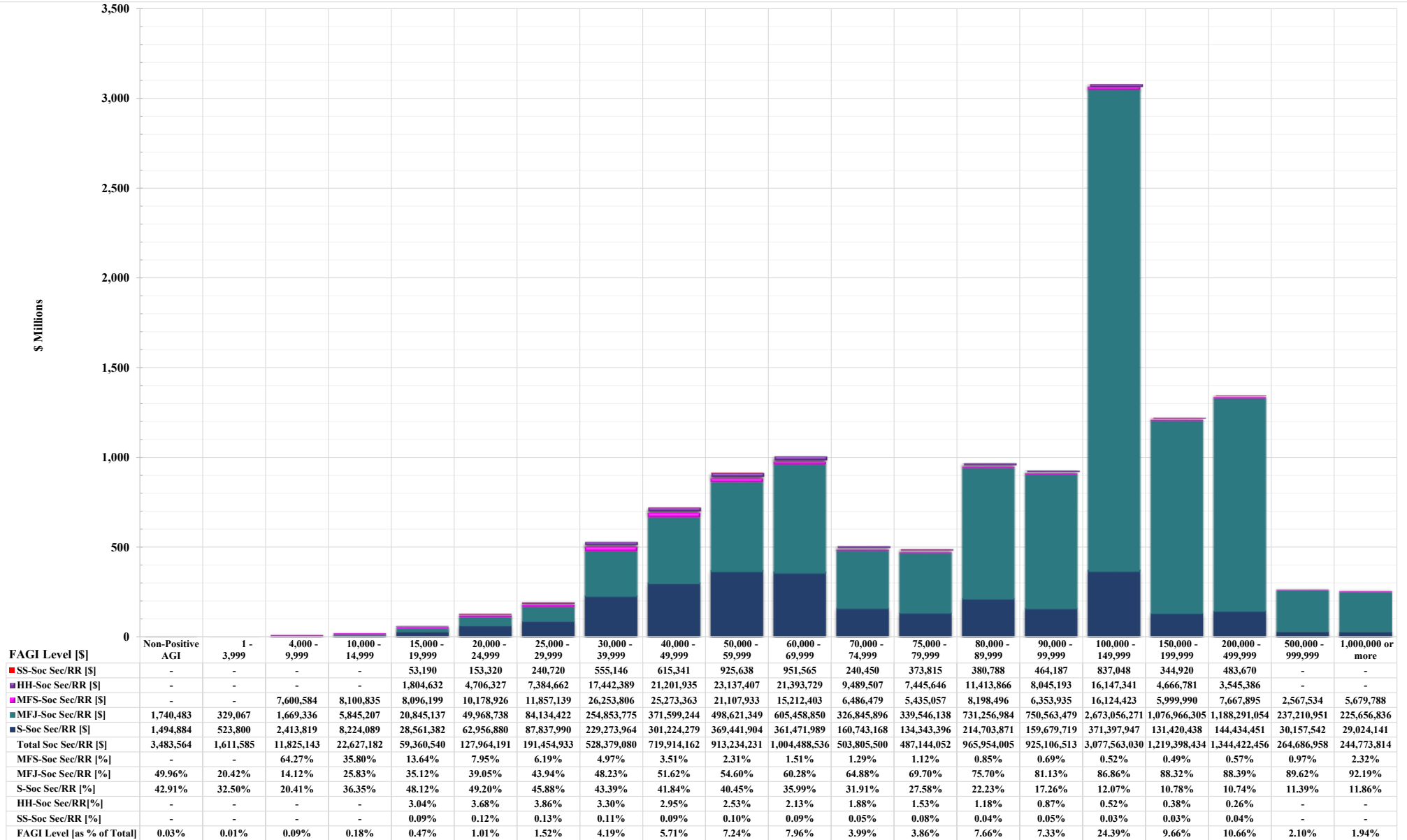
TABLE 15A. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

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	330	0.0%	3,483,564	0.0%	10,556	193,074	585	146	44.2%	1,494,884	42.9%	10,239	[D]	[D]		121	36.7%	1,740,483	50.0%	14,384	[D]	[D]		
\$ 1 - 3,999	571	0.1%	1,611,585	0.0%	2,822	6,898	12	194	34.0%	523,800	32.5%	2,700	[D]	[D]		133	23.3%	329,067	20.4%	2,474	[D]	[D]		
4,000 - 9,999	3,275	0.4%	11,825,143	0.1%	3,611	209,934	64	1,120	34.2%	2,413,819	20.4%	2,155	161,711	144	928	28.3%	1,669,336	14.1%	1,799	[D]	[D]			
10,000 - 14,999	11,709	1.6%	22,627,182	0.2%	1,932	1,108,051	95	6,407	54.7%	8,224,089	36.3%	1,284	1,002,482	156	4,050	34.6%	5,845,207	25.8%	1,443		64,449	16		
15,000 - 19,999	34,628	4.6%	59,360,540	0.5%	1,714	5,628,524	163	20,423	59.0%	28,561,382	48.1%	1,398	5,202,257	255	11,928	34.4%	20,845,137	35.1%	1,748		272,469	23		
20,000 - 24,999	45,548	6.1%	127,964,191	1.0%	2,809	9,923,464	218	24,293	53.3%	62,956,880	49.2%	2,592	8,871,623	365	17,981	39.5%	49,968,738	39.0%	2,779		543,732	30		
25,000 - 29,999	45,053	6.0%	191,454,933	1.5%	4,250	13,312,885	295	20,805	46.2%	87,837,990	45.9%	4,222	9,838,788	473	21,156	47.0%	84,134,422	43.9%	3,977		2,618,685	124		
30,000 - 39,999	75,570	10.1%	528,379,080	4.2%	6,992	33,729,766	446	31,270	41.4%	229,273,964	43.4%	7,332	19,154,054	613	39,531	52.3%	254,853,775	48.2%	6,447		12,360,095	313		
40,000 - 49,999	64,672	8.7%	719,914,162	5.7%	11,132	42,583,610	658	26,181	40.5%	301,224,279	41.8%	11,505	21,228,421	811	34,750	53.7%	371,599,244	51.6%	10,694		18,749,465	540		
50,000 - 59,999	61,345	8.2%	913,234,231	7.2%	14,887	53,867,001	878	24,516	40.0%	369,441,904	40.5%	15,069	24,546,097	1,001	33,812	55.1%	498,621,349	54.6%	14,747		26,334,265	779		
60,000 - 69,999	56,836	7.6%	1,004,488,536	7.9%	17,673	64,421,784	1,133	20,679	36.4%	361,471,989	36.0%	17,480	26,142,539	1,264	33,960	59.8%	605,458,850	60.3%	17,829		35,494,644	1,045		
70,000 - 74,999	25,897	3.5%	503,805,500	4.0%	19,454	34,662,638	1,338	8,677	33.5%	160,743,168	31.9%	18,525	13,206,046	1,522	16,322	63.0%	326,845,896	64.9%	20,025		20,147,081	1,234		
75,000 - 79,999	23,732	3.2%	487,144,052	3.9%	20,527	35,208,390	1,484	7,059	29.7%	134,343,396	27.6%	19,032	11,991,145	1,699	15,962	67.3%	339,546,138	69.7%	21,272		22,056,924	1,382		
80,000 - 89,999	43,649	5.8%	965,954,005	7.6%	22,130	73,570,475	1,686	11,040	25.3%	214,703,871	22.2%	19,448	21,808,230	1,975	31,553	72.3%	731,256,984	75.7%	23,176		49,623,923	1,573		
90,000 - 99,999	38,187	5.1%	925,106,513	7.3%	24,226	75,445,195	1,976	8,045	21.1%	159,679,719	17.3%	19,848	18,877,591	2,346	29,386	77.0%	750,563,479	81.1%	25,542		54,804,265	1,865		
100,000 - 149,999	113,744	15.2%	3,077,563,030	24.3%	27,057	326,261,064	2,868	18,061	15.9%	371,397,947	12.1%	20,564	60,559,539	3,353	94,067	82.7%	2,673,056,271	86.9%	28,417		260,198,183	2,766		
150,000 - 199,999	41,952	5.6%	1,219,398,434	9.6%	29,067	202,765,675	4,833	6,113	14.6%	131,420,438	10.8%	21,499	32,973,678	5,394	35,342	84.2%	1,076,966,305	88.3%	30,473		167,050,299	4,727		
200,000 - 499,999	43,966	5.9%	1,344,422,456	10.6%	30,579	398,304,060	9,059	6,602	15.0%	144,434,451	10.7%	21,877	63,299,474	9,588	36,818	83.7%	1,188,291,054	88.4%	32,275		329,922,680	8,961		
500,000 - 999,999	8,272	1.1%	270,570,614	2.1%	32,709	157,565,755	19,048	1,285	15.5%	30,157,542	11.1%	23,469	24,962,148	19,426	6,844	82.7%	237,210,951	87.7%	34,660		130,487,318	19,066		
1,000,000 or more	7,438	1.0%	261,054,027	2.1%	35,097	396,169,421	53,263	1,137	15.3%	29,024,141	11.1%	25,527	57,486,382	50,560	6,076	81.7%	225,656,836	86.4%	37,139		312,735,250	51,471		
TOTAL	746,374	100.0%	12,639,361,778	100.0%	16,934	1,924,937,664	2,579	244,053	32.7%	2,829,329,653	22.4%	11,593	421,359,965	1,727	470,720	63.1%	9,444,459,522	74.7%	20,064		1,443,654,226	3,067		

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]	[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]	[D]	[D]	[D]	
4,000 - 9,999	1,162	35.5%	7,600,584	64.3%	6,541	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
10,000 - 14,999	879	7.5%	8,100,835	35.8%	9,216	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
15,000 - 19,999	871	2.5%	8,096,199	13.6%	9,295	[D]	[D]	1,372	4.0%	1,804,632	3.0%	1,315	79,179	58	34	0.1%	53,190	0.1%	1,564	[D]	[D]	[D]	[D]	
20,000 - 24,999	993	2.2%	10,178,926	8.0%	10,251	[D]	[D]	2,219	4.9%	4,706,327	3.7%	2,121	353,398	159	62	0.1%	153,320	0.1%	2,473	[D]	[D]	[D]	[D]	
25,000 - 29,999	1,003	2.2%	11,857,139	6.2%	11,822	242,951	242	2,037	4.5%	7,384,662	3.9%	3,625	610,216	300	52	0.1%	240,720	0.1%	4,629	2,245	43			
30,000 - 39,999	1,880	2.5%	26,253,806	5.0%	13,965	824,438	439	2,793	3.7%	17,442,389	3.3%	6,245	1,362,828	488	96	0.1%	555,146	0.1%	5,783	28,351	295			
40,000 - 49,999	1,621	2.5%	25,273,363	3.5%	15,591	1,105,328	682	2,054	3.2%	21,201,935	2.9%	10,322	1,465,360	713	66	0.1%	615,341	0.1%	9,323	35,036	531			
50,000 - 59,999	1,258	2.1%	21,107,933	2.3%	16,779	1,271,543	1,011	1,691	2.8%	23,137,407	2.5%	13,683	1,663,016	983	68	0.1%	925,638	0.1%	13,612	52,080	766			
60,000 - 69,999	840	1.5%	15,212,403	1.5%	18,110	1,101,692	1,312	1,302	2.3%	21,393,729	2.1%	16,431	1,622,147	1,246	55	0.1%	951,565	0.1%	17,301	60,762	1,105			
70,000 - 74,999	350	1.4%	6,486,479	1.3%	18,533	502,886	1,437	533	2.1%	9,489,507	1.9%	17,804	786,341	1,475	15	0.1%	240,450	0.0%	16,030	20,284	1,352			
75,000 - 79,999	286	1.2%	5,435,057	1.1%	19,004	483,160	1,689	404	1.7%	7,445,646	1.5%	18,430	651,425	1,612	21	0.1%	373,815	0.1%	17,801	25,736	1,226			
80,000 - 89,999	412	0.9%	8,198,496	0.8%	19,899	872,616	2,118	626	1.4%	11,413,866	1.2%	18,233	1,243,668	1,987	18	0.0%	380,788	0.0%	21,155	22,038	1,224			
90,000 - 99,999	320	0.8%	6,353,935	0.7%	19,856	756,495	2,364	414	1.1%	8,045,193	0.9%	19,433	964,721	2,330	22	0.1%	464,187	0.1%	21,099	42,123	1,915			
100,000 - 149,999	776	0.7%	16,124,423	0.5%	20,779	2,627,221	3,386	794	0.7%	16,147,341	0.5%	20,337	2,716,422	3,421	46	0.0%	837,048	0.0%	18,197	159,699	3,472			
150,000 - 199,999	262	0.6%	5,999,990	0.5%	22,901	1,393,167	5,317	217	0.5%	4,666,781	0.4%	21,506	1,247,069	5,747	18	0.0%	344,920	0.0%	19,162	101,462	5,637			
200,000 - 499,999	344	0.8%	7,667,895	0.6%	22,290	3,146,258	9,146	177	0.4%	3,545,386	0.3%	20,030	1,669,482	9,432	25	0.1%	483,670	0.0%	19,347	266,166	10,647			
500,000 - 999,999	112	1.4%	2,567,534	0.9%	22,924	1,579,908	14,106	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
1,000,000 or more	196	2.6%	5,679,788	2.2%	28,979	24,042,024	122,663	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
TOTAL	13,565	1.8%	199,156,943	1.6%	14,682	40,203,462																		

Exhibit 15A.1 Tax Year 2020 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Filing Status by FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

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

**TABLE 15B. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS DEDUCTION CLAIMED BY RESIDENCY STATUS BY FAGI LEVEL**

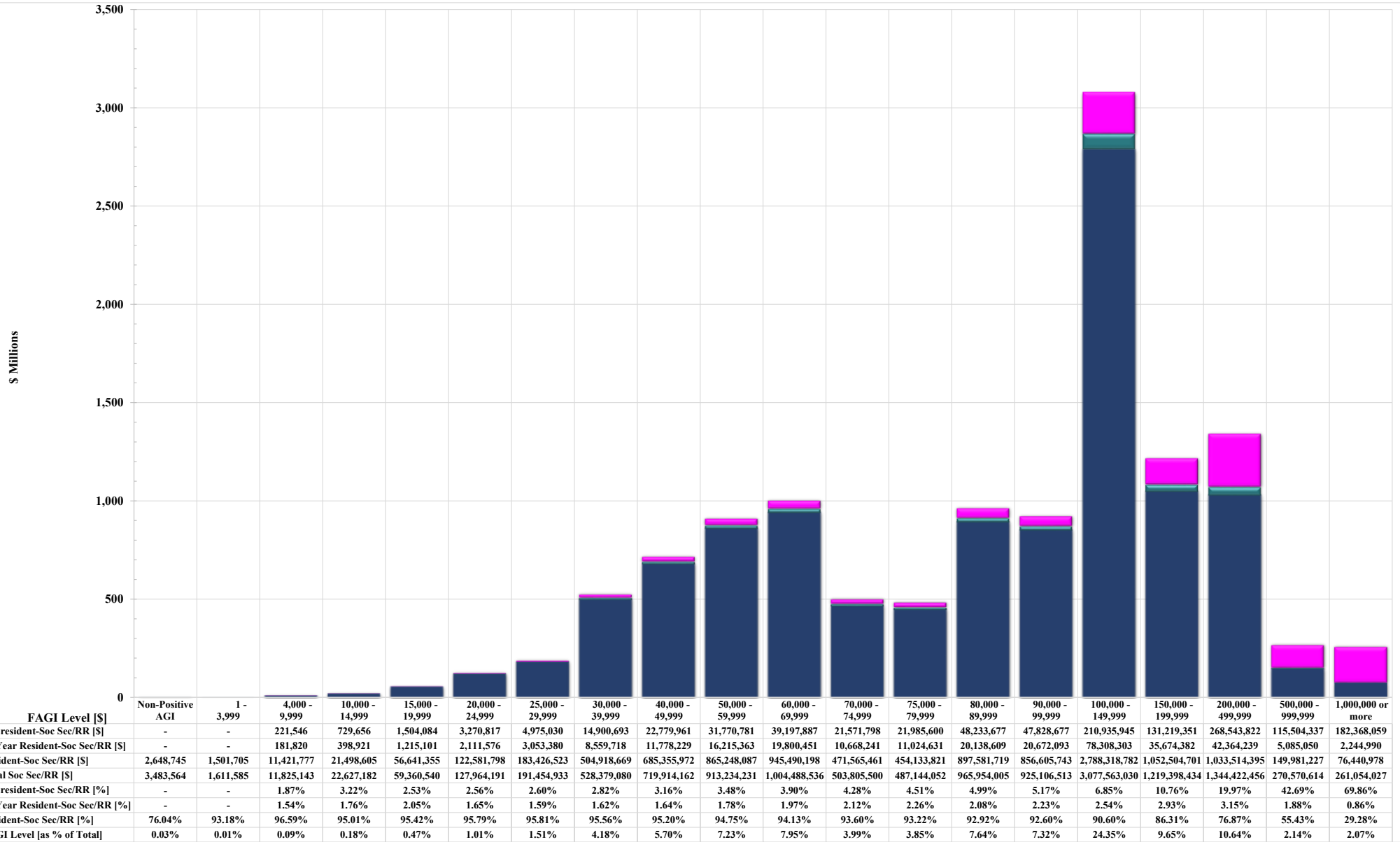
Income Level	Combined Residency Statuses								I. Full Year Resident Returns†							
	Social Security/Railroad Benefit Claimed					Net Tax Liability			Social Security/Railroad Benefit Claimed					Net Tax Liability		
	D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]	D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]		
<b>FAGI Level</b>																
Non-Positive AGI	330	0.0%	3,483,564	0.0%	10,556	193,074	585	287	87.0%	2,648,745	76.0%	9,229	74,847	261		
\$ 1 - 3,999	571	0.1%	1,611,585	0.0%	2,822	6,898	12	551	96.5%	1,501,705	93.2%	2,725	6,898	13		
4,000 - 9,999	3,275	0.4%	11,825,143	0.1%	3,611	209,934	64	3,103	94.7%	11,421,777	96.6%	3,681	205,440	66		
10,000 - 14,999	11,709	1.6%	22,627,182	0.2%	1,932	1,108,051	95	11,222	95.8%	21,498,605	95.0%	1,916	1,089,808	97		
15,000 - 19,999	34,628	4.6%	59,360,540	0.5%	1,714	5,628,524	163	33,276	96.1%	56,641,355	95.4%	1,702	5,517,246	166		
20,000 - 24,999	45,548	6.1%	127,964,191	1.0%	2,809	9,923,464	218	43,857	96.3%	122,581,798	95.8%	2,795	9,731,671	222		
25,000 - 29,999	45,053	6.0%	191,454,933	1.5%	4,250	13,312,885	295	43,273	96.0%	183,426,523	95.8%	4,239	12,996,073	300		
30,000 - 39,999	75,570	10.1%	528,379,080	4.2%	6,992	33,729,766	446	72,300	95.7%	504,918,669	95.6%	6,984	32,980,924	456		
40,000 - 49,999	64,672	8.7%	719,914,162	5.7%	11,132	42,583,610	658	61,600	95.2%	685,355,972	95.2%	11,126	41,537,743	674		
50,000 - 59,999	61,345	8.2%	913,234,231	7.2%	14,887	53,867,001	878	58,112	94.7%	865,248,087	94.7%	14,889	52,397,133	902		
60,000 - 69,999	56,836	7.6%	1,004,488,536	7.9%	17,673	64,421,784	1,133	53,462	94.1%	945,490,198	94.1%	17,685	62,567,679	1,170		
70,000 - 74,999	25,897	3.5%	503,805,500	4.0%	19,454	34,662,638	1,338	24,212	93.5%	471,565,461	93.6%	19,477	33,607,138	1,388		
75,000 - 79,999	23,732	3.2%	487,144,052	3.9%	20,527	35,208,390	1,484	22,080	93.0%	454,133,821	93.2%	20,568	34,002,815	1,540		
80,000 - 89,999	43,649	5.8%	965,954,005	7.6%	22,130	73,570,475	1,686	40,478	92.7%	897,581,719	92.9%	22,175	71,105,617	1,757		
90,000 - 99,999	38,187	5.1%	925,106,513	7.3%	24,226	75,445,195	1,976	35,278	92.4%	856,605,743	92.6%	24,282	72,906,410	2,067		
100,000 - 149,999	113,744	15.2%	3,077,563,030	24.3%	27,057	326,261,064	2,868	102,667	90.3%	2,788,318,782	90.6%	27,159	313,259,959	3,051		
150,000 - 199,999	41,952	5.6%	1,219,398,434	9.6%	29,067	202,765,675	4,833	36,030	85.9%	1,052,504,701	86.3%	29,212	192,926,612	5,355		
200,000 - 499,999	43,966	5.9%	1,344,422,456	10.6%	30,579	398,304,060	9,059	33,795	76.9%	1,033,514,395	76.9%	30,582	372,262,678	11,015		
500,000 - 999,999	8,272	1.1%	270,570,614	2.1%	32,709	157,565,755	19,048	4,673	56.5%	149,981,227	55.4%	32,095	143,595,021	30,729		
1,000,000 or more	7,438	1.0%	261,054,027	2.1%	35,097	396,169,421	53,263	2,291	30.8%	76,440,978	29.3%	33,366	319,604,690	139,504		
<b>TOTAL</b>	<b>746,374</b>	<b>100.0%</b>	<b>12,639,361,778</b>	<b>100.0%</b>	<b>16,934</b>	<b>1,924,937,664</b>	<b>2,579</b>	<b>682,547</b>	<b>91.4%</b>	<b>11,181,380,261</b>	<b>88.5%</b>	<b>16,382</b>	<b>1,772,376,402</b>	<b>2,597</b>		

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 [\$]		
<b>FAGI Level</b>																
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	64	2.0%	181,820	1.5%	2,841	1,928	30	108	3.3%	221,546	1.9%	2,051	2,566	24		
10,000 - 14,999	210	1.8%	398,921	1.8%	1,900	8,432	40	277	2.4%	729,656	3.2%	2,634	9,811	35		
15,000 - 19,999	598	1.7%	1,215,101	2.0%	2,032	47,476	79	754	2.2%	1,504,084	2.5%	1,995	63,802	85		
20,000 - 24,999	699	1.5%	2,111,576	1.7%	3,021	88,502	127	992	2.2%	3,270,817	2.6%	3,297	103,291	104		
25,000 - 29,999	683	1.5%	3,053,380	1.6%	4,471	109,650	161	1,097	2.4%	4,975,030	2.6%	4,535	207,162	189		
30,000 - 39,999	1,179	1.6%	8,559,718	1.6%	7,260	268,714	228	2,091	2.8%	14,900,693	2.8%	7,126	480,128	230		
40,000 - 49,999	1,050	1.6%	11,778,229	1.6%	11,217	381,124	363	2,022	3.1%	22,779,961	3.2%	11,266	664,743	329		
50,000 - 59,999	1,072	1.7%	16,215,363	1.8%	15,126	507,674	474	2,161	3.5%	31,770,781	3.5%	14,702	962,194	445		
60,000 - 69,999	1,105	1.9%	19,800,451	2.0%	17,919	706,432	639	2,269	4.0%	39,197,887	3.9%	17,275	1,147,673	506		
70,000 - 74,999	542	2.1%	10,668,241	2.1%	19,683	373,214	689	1,143	4.4%	21,571,798	4.3%	18,873	682,286	597		
75,000 - 79,999	531	2.2%	11,024,631	2.3%	20,762	415,076	782	1,121	4.7%	21,985,600	4.5%	19,612	790,499	705		
80,000 - 89,999	941	2.2%	20,138,609	2.1%	21,401	858,335	912	2,230	5.1%	48,233,677	5.0%	21,629	1,606,523	720		
90,000 - 99,999	863	2.3%	20,672,093	2.2%	23,954	885,733	1,026	2,046	5.4%	47,828,677	5.2%	23,377	1,653,052	808		
100,000 - 149,999	3,032	2.7%	78,308,303	2.5%	25,827	4,522,925	1,492	8,045	7.1%	210,935,945	6.9%	26,220	8,478,180	1,054		
150,000 - 199,999	1,313	3.1%	35,674,382	2.9%	27,170	3,174,848	2,418	4,609	11.0%	131,219,351	10.8%	28,470	6,664,215	1,446		
200,000 - 499,999	1,501	3.4%	42,364,239	3.2%	28,224	6,759,424	4,503	8,670	19.7%	268,543,822	20.0%	30,974	19,281,958	2,224		
500,000 - 999,999	177	2.1%	5,085,050	1.9%	28,729	1,890,539	10,681	3,422	41.4%	115,504,337	42.7%	33,753	12,080,195	3,530		
1,000,000 or more	76	1.0%	2,244,990	0.9%	29,539	4,065,126	53,489	5,071	68.2%	182,368,059	69.9%	35,963	72,499,605	14,297		
<b>TOTAL</b>	<b>15,649</b>	<b>2.1%</b>	<b>289,555,757</b>	<b>2.3%</b>	<b>18,503</b>	<b>25,065,152</b>	<b>1,602</b>	<b>48,178</b>	<b>6.5%</b>	<b>1,168,425,760</b>	<b>9.2%</b>	<b>24,252</b>	<b>127,496,110</b>	<b>2,646</b>		

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2020  
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2020  
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2020 with North Carolina reportable income  
 Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2021; 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 and/or processing error. Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2020 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 in FAGI levels with low return counts

Exhibit 15B.1 Tax Year 2020 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Residency Status by FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 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 2020 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 FAGI 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 [\$]		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	1,227	0.6%	25,153,300	0.3%	20,500	[D]	[D]	437	35.6%	7,400,481	29.4%	16,935	[D]	[D]	760	61.9%	17,207,636	68.4%	22,642	[D]	[D]			
S	1 - 3,999	780	0.4%	5,577,509	0.1%	7,151	[D]	[D]	482	61.8%	2,603,843	46.7%	5,402	[D]	[D]	268	34.4%	2,788,146	50.0%	10,404	[D]	[D]		
	4,000 - 9,999	3,092	1.5%	24,001,264	0.3%	7,762	20,973	7	2,123	68.7%	15,410,799	64.2%	7,259	3,300	2	854	27.6%	7,705,260	32.1%	9,023	[D]	[D]		
	10,000 - 14,999	6,934	3.3%	76,586,622	1.0%	11,045	27,307	4	5,240	75.6%	57,651,658	75.3%	11,002	[D]	[D]	1,450	20.9%	16,217,045	21.2%	11,184	[D]	[D]		
	15,000 - 19,999	8,636	4.1%	124,404,753	1.7%	14,405	104,747	12	6,000	69.5%	87,473,900	70.3%	14,579	90,129	15	2,202	25.5%	31,021,494	24.9%	14,088	[D]	[D]	7,682	3
	20,000 - 24,999	9,197	4.3%	158,197,639	2.1%	17,201	225,800	25	5,662	61.6%	99,183,230	62.7%	17,517	179,240	32	2,930	31.9%	49,416,519	21.2%	16,866	[D]	[D]	30,993	11
	25,000 - 29,999	9,593	4.5%	188,802,105	2.5%	19,681	328,653	34	5,367	55.9%	108,744,514	57.6%	20,262	266,803	50	3,613	37.7%	69,047,722	36.6%	19,111	[D]	[D]	28,566	8
	30,000 - 39,999	18,167	8.5%	417,923,944	5.6%	23,005	1,225,293	67	9,386	51.7%	223,567,097	53.5%	23,819	868,200	92	7,499	41.3%	166,680,051	39.9%	22,227	[D]	[D]	201,611	27
	40,000 - 49,999	17,848	8.4%	481,160,110	6.4%	26,959	2,319,158	130	9,025	50.6%	255,371,517	53.1%	28,296	1,495,425	166	7,521	42.1%	192,818,850	40.1%	25,637	[D]	[D]	512,403	68
	50,000 - 59,999	17,722	8.3%	531,238,311	7.1%	29,976	3,905,327	220	8,752	49.4%	276,555,848	52.1%	31,599	2,314,288	264	7,928	44.7%	223,542,662	42.1%	28,197	[D]	[D]	1,208,821	152
	60,000 - 69,999	16,682	7.8%	554,657,059	7.4%	33,249	5,852,956	351	7,232	43.4%	256,342,751	46.2%	35,446	3,014,161	417	8,614	51.6%	270,809,518	48.8%	31,438	[D]	[D]	2,323,777	270
	70,000 - 74,999	7,847	3.7%	281,824,423	3.8%	35,915	3,615,722	461	2,953	37.6%	114,784,089	40.7%	38,870	1,656,414	561	4,511	57.5%	153,030,420	54.3%	33,924	[D]	[D]	1,668,290	370
	75,000 - 79,999	7,047	3.3%	259,885,685	3.5%	36,879	3,944,426	560	2,282	32.4%	92,928,825	35.8%	40,723	1,582,930	694	4,459	63.3%	155,837,407	60.0%	34,949	[D]	[D]	2,055,181	461
	80,000 - 89,999	13,608	6.4%	527,996,199	7.1%	38,800	9,651,144	709	3,568	26.2%	152,351,549	28.9%	42,699	3,230,296	905	9,626	70.7%	359,174,686	68.0%	37,313	[D]	[D]	5,951,488	618
	90,000 - 99,999	12,499	5.9%	515,120,693	6.9%	41,213	11,868,590	950	2,543	20.3%	116,340,584	22.6%	45,749	3,044,813	1,197	9,609	76.9%	384,773,442	74.7%	40,043	[D]	[D]	8,295,849	863
	100,000 - 149,999	37,787	17.8%	1,818,399,365	24.4%	48,122	64,327,295	1,702	5,089	13.5%	261,817,518	14.4%	51,448	9,837,778	1,933	32,056	84.8%	1,526,783,755	84.0%	47,629	[D]	[D]	53,008,179	1,654
	150,000 - 199,999	13,262	6.2%	774,086,657	10.4%	58,369	46,217,932	3,485	1,340	10.1%	77,254,179	10.0%	57,652	5,259,988	3,925	11,775	88.8%	688,267,845	88.9%	58,452	[D]	[D]	40,348,741	3,427
	200,000 - 499,999	9,873	4.6%	641,214,427	8.6%	64,946	76,405,119	7,739	923	9.3%	53,301,838	8.3%	57,748	7,730,682	8,376	8,858	89.7%	582,172,022	90.8%	65,723	[D]	[D]	67,869,451	7,662
	500,000 - 999,999	751	0.4%	46,127,139	0.6%	61,421	19,842,748	26,422	70	9.3%	3,371,240	7.3%	48,161	2,047,711	29,253	669	89.1%	42,402,927	91.9%	63,383	[D]	[D]	17,513,016	26,178
	1,000,000 or more	212	0.1%	10,063,250	0.1%	47,468	22,229,847	104,858	24	11.3%	921,887	9.2%	38,412	1,529,884	63,745	184	86.8%	8,969,110	89.1%	48,745	[D]	[D]	20,221,029	109,897
TOTAL	212,764	100.0%	7,462,420,454	100.0%	35,074	272,421,532	1,280	78,498	36.9%	2,263,377,347	30.3%	28,834	44,241,151	564	125,386	58.9%	4,948,666,517	66.3%	39,467	[D]	[D]	221,504,391	1,767	

Income Level FAGI 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	16	1.3%	303,616	1.2%	18,976	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
S	1 - 3,999	[D]	[D]	[D]	[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]	84	2.7%	606,862	2.5%	7,225	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	10,000 - 14,999	64	0.9%	715,740	0.9%	11,183	[D]	[D]	187	2.4%	1,871,859	2.4%	11,142	[D]	[D]	12	0.2%	130,320	0.2%	10,860	[D]	[D]	[D]	[D]
	15,000 - 19,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	318	3.7%	4,296,503	3.5%	13,511	3,081	10	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	20,000 - 24,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	445	4.8%	6,951,021	4.4%	15,620	11,631	26	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	25,000 - 29,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	437	4.6%	7,776,602	4.1%	17,795	26,316	60	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	30,000 - 39,999	442	2.4%	9,895,854	2.4%	22,389	42,314	96	828	4.6%	17,476,767	4.2%	21,107	113,168	137	12	0.1%	304,175	0.1%	25,348	[D]	[D]	[D]	[D]
	40,000 - 49,999	522	2.9%	14,222,173	3.0%	27,246	96,354	185	758	4.2%	18,198,930	3.8%	24,009	211,786	279	22	0.1%	548,640	0.1%	24,938	[D]	[D]	[D]	[D]
	50,000 - 59,999	404	2.3%	12,886,592	2.4%	31,898	132,229	327	623	3.5%	17,772,446	3.3%	28,527	246,636	396	15	0.1%	480,763	0.1%	32,051	[D]	[D]	[D]	[D]
	60,000 - 69,999	293	1.8%	10,323,236	1.9%	35,233	176,383	602	530	3.2%	16,818,099	3.0%	31,732	333,542	629	13	0.1%	363,455	0.1%	27,958	[D]	[D]	[D]	[D]
	70,000 - 74,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	235	3.0%	7,925,085	2.8%	33,724	192,344	818	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	75,000 - 79,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	180	2.6%	5,969,300	2.3%	33,163	205,062	1,139	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	80,000 - 89,999	155	1.1%	6,497,342	1.2%	41,918	171,054	1,104	241	1.8%	9,396,817	1.8%	38,991	277,363	1,151	18	0.1%	575,805	0.1%	31,989	[D]	[D]	[D]	[D]
	90,000 - 99,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	214	1.7%	8,061,496	1.6%	37,671	345,402	1,614	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	100,000 - 149,999	283	0.7%	14,466,790	0.8%	51,119	610,959	2,159	348	0.9%	14,754,588	0.8%	42,398	852,846	2,451	11	0.0%	576,714	0.0%	52,429	[D]	[D]	[D]	[D]
	150,000 - 199,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	68	0.5%	3,841,636	0.5%	56,495	292,995	4,309	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	200,000 - 499,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	41	0.4%	2,648,265	0.4%	64,592	335,129	8,174	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
	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]	[D]	[D]
	1,000,000 or more	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
TOTAL	3,161	1.5%	100,677,839	1.3%	31,850	2,570,338	813	5,559	2.6%	144,938,772	1.9%	26,073	3,996,912	719	160	0.1%	4,759,979	0.1%	29,750	[D]	[D]	[D]	[D]	[D]

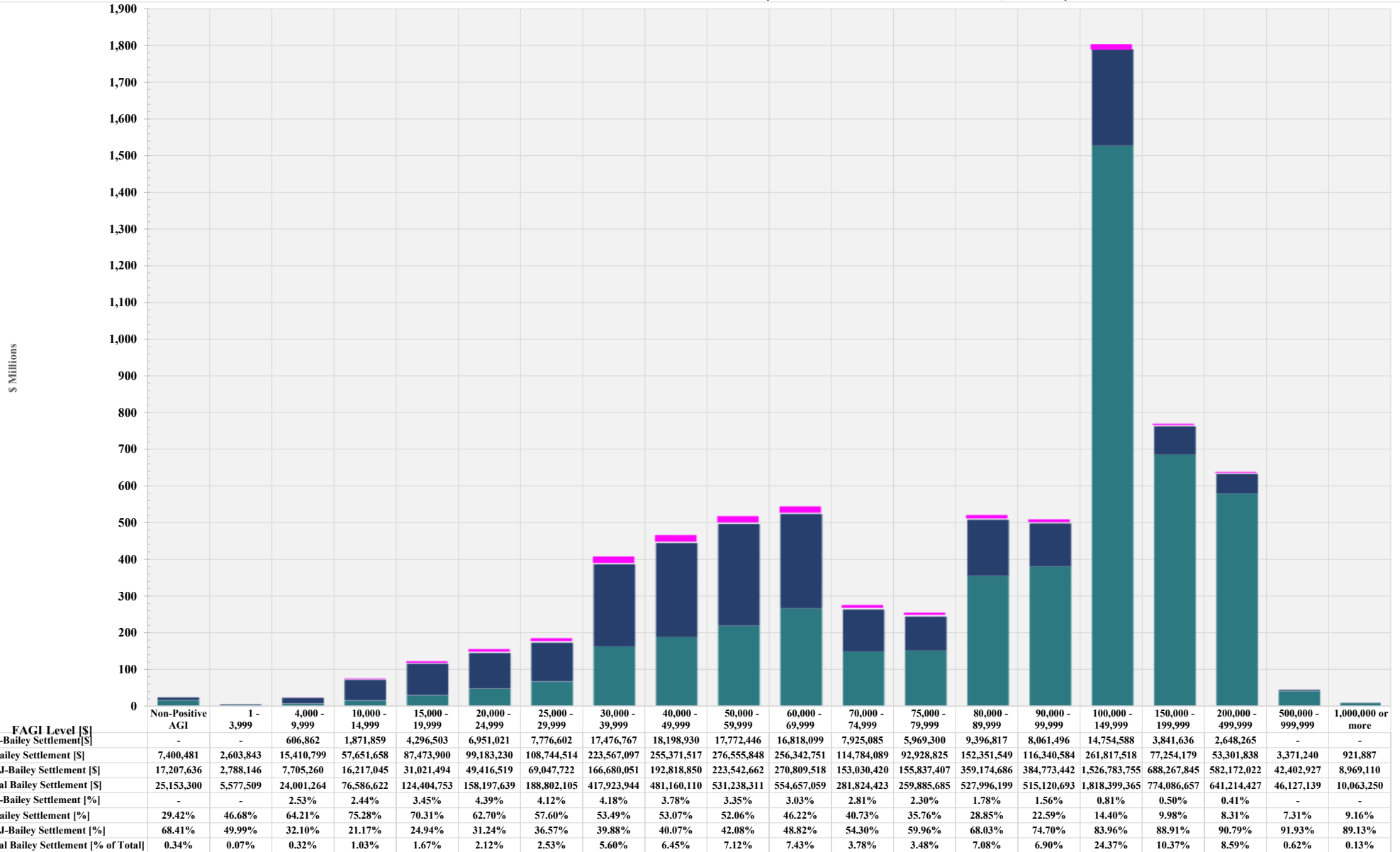
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer or processing error. Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2020 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 § 10

Exhibit 16A.1 Tax Year 2020 Individual Income Tax: Distribution of Bailey Settlement Retirement Benefits Deduction† Claimed by FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 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, married filing jointly, and head of household filing statuses.

[-]=Disclosure. Information is suppressed to avoid disclosing taxpayer details for income levels with 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 16B. TAX YEAR 2020 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 [\$]
Non-Positive AGI	1,227	0.6%	25,153,300	0.3%	20,500	308,157	251	1,204	98.1%	24,522,314	97.5%	20,367	308,157	256
\$ 1 - 3,999	780	0.4%	5,577,509	0.1%	7,151	[D]	[D]	761	97.6%	5,313,590	95.3%	6,982	[D]	[D]
4,000 - 9,999	3,092	1.5%	24,001,264	0.3%	7,762	[D]	[D]	3,048	98.6%	23,708,552	98.8%	7,778	20,973	7
10,000 - 14,999	6,934	3.3%	76,586,622	1.0%	11,045	27,307	4	6,855	98.9%	75,708,154	98.9%	11,044	[D]	[D]
15,000 - 19,999	8,636	4.1%	124,404,753	1.7%	14,405	104,747	12	8,564	99.2%	123,409,025	99.2%	14,410	103,947	12
20,000 - 24,999	9,197	4.3%	158,197,639	2.1%	17,201	225,800	25	9,095	98.9%	156,483,952	98.9%	17,205	220,714	24
25,000 - 29,999	9,593	4.5%	188,802,105	2.5%	19,681	328,653	34	9,474	98.8%	186,850,459	99.0%	19,722	323,427	34
30,000 - 39,999	18,167	8.5%	417,923,944	5.6%	23,005	1,225,293	67	17,965	98.9%	414,094,722	99.1%	23,050	1,210,369	67
40,000 - 49,999	17,848	8.4%	481,160,110	6.4%	26,959	2,319,158	130	17,614	98.7%	475,747,460	98.9%	27,010	2,289,176	130
50,000 - 59,999	17,722	8.3%	531,238,311	7.1%	29,976	3,905,327	200	17,460	98.5%	524,765,594	98.8%	30,055	3,857,562	221
60,000 - 69,999	16,682	7.8%	554,657,059	7.4%	33,249	5,852,956	351	16,426	98.5%	547,581,433	98.7%	33,336	5,792,155	353
70,000 - 74,999	7,847	3.7%	281,824,423	3.8%	35,915	3,615,722	461	7,712	98.3%	278,059,991	98.7%	36,055	3,580,455	464
75,000 - 79,999	7,047	3.3%	259,885,685	3.5%	36,879	3,944,426	560	6,914	98.1%	255,779,445	98.4%	36,994	3,895,273	563
80,000 - 89,999	13,608	6.4%	527,996,199	7.1%	38,800	9,651,144	709	13,357	98.2%	519,902,452	98.5%	38,924	9,519,184	713
90,000 - 99,999	12,499	5.9%	515,120,693	6.9%	41,213	11,868,590	950	12,224	97.8%	504,466,976	97.9%	41,269	11,733,451	960
100,000 - 149,999	37,787	17.8%	1,818,399,365	24.4%	48,122	64,327,295	1,702	36,728	97.2%	1,771,027,895	97.4%	48,220	63,474,455	1,728
150,000 - 199,999	13,262	6.2%	774,086,657	10.4%	58,369	46,217,932	3,485	12,738	96.0%	747,201,205	96.5%	58,659	45,393,200	3,564
200,000 - 499,999	9,873	4.6%	641,214,427	8.6%	64,946	76,405,119	7,739	9,208	93.3%	598,454,609	93.3%	64,993	74,543,523	8,096
500,000 - 999,999	751	0.4%	46,127,139	0.6%	61,421	19,842,748	26,422	699	93.1%	41,743,769	90.5%	59,719	19,533,782	27,945
1,000,000 or more	212	0.1%	10,063,250	0.1%	47,468	22,229,847	104,858	200	94.3%	9,720,126	96.6%	48,601	[D]	[D]
TOTAL	212,764	100.0%	7,462,420,454	100.0%	35,074	272,421,532	1,280	208,246	97.9%	7,284,541,723	97.6%	34,980	267,563,104	1,285

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 [\$]
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	20	0.6%	99,956	0.4%	4,998	[D]	[D]	24	0.8%	192,756	0.8%	8,032	[D]	[D]
10,000 - 14,999	32	0.5%	281,286	0.4%	8,790	[D]	[D]	47	0.7%	597,182	0.8%	12,706	[D]	[D]
15,000 - 19,999	26	0.3%	357,370	0.3%	13,745	[D]	[D]	46	0.5%	638,358	0.5%	13,877	[D]	[D]
20,000 - 24,999	47	0.5%	653,647	0.4%	13,907	[D]	[D]	55	0.6%	1,060,040	0.7%	19,273	[D]	[D]
25,000 - 29,999	61	0.6%	895,425	0.5%	14,679	2,296	38	58	0.6%	1,056,221	0.6%	18,211	2,930	51
30,000 - 39,999	105	0.6%	2,049,714	0.5%	19,521	6,957	66	97	0.5%	1,779,508	0.4%	18,345	7,967	82
40,000 - 49,999	113	0.6%	2,687,740	0.6%	23,785	13,403	119	121	0.7%	2,724,910	0.6%	22,520	16,579	137
50,000 - 59,999	125	0.7%	3,303,624	0.6%	26,429	23,249	186	137	0.8%	3,169,093	0.6%	23,132	24,516	179
60,000 - 69,999	127	0.8%	3,581,651	0.6%	28,202	33,805	266	129	0.8%	3,493,975	0.6%	27,085	26,996	209
70,000 - 74,999	72	0.9%	2,096,705	0.7%	29,121	16,701	232	63	0.8%	1,667,727	0.6%	26,472	18,566	295
75,000 - 79,999	64	0.9%	2,132,364	0.8%	33,318	17,351	271	69	1.0%	1,973,876	0.8%	28,607	31,802	461
80,000 - 89,999	132	1.0%	4,563,681	0.9%	34,573	64,900	492	119	0.9%	3,530,066	0.7%	29,664	67,060	564
90,000 - 99,999	145	1.2%	5,722,109	1.1%	39,463	77,002	531	130	1.0%	4,931,608	1.0%	37,935	58,137	447
100,000 - 149,999	542	1.4%	25,481,897	1.4%	47,015	473,195	873	517	1.4%	21,889,573	1.2%	42,340	379,645	734
150,000 - 199,999	262	2.0%	13,799,221	1.8%	52,669	478,351	1,826	262	2.0%	13,086,231	1.7%	49,947	346,381	1,322
200,000 - 499,999	345	3.5%	22,186,820	3.5%	64,310	1,125,671	3,263	320	3.2%	20,572,998	3.2%	64,291	735,925	2,300
500,000 - 999,999	19	2.5%	1,829,705	4.0%	96,300	174,111	9,164	33	4.4%	2,553,665	5.5%	77,384	134,855	4,087
1,000,000 or more	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
TOTAL	2,256	1.1%	92,050,799	1.2%	40,803	2,815,182	1,248	2,262	1.1%	85,827,932	1.2%	37,943	2,043,246	903

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2020

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2020

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2020 with North Carolina reportable income

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch S forms processed within

the DOR dynamic integrated tax system during 2021; 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

and/or processing error. Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Average=per return average

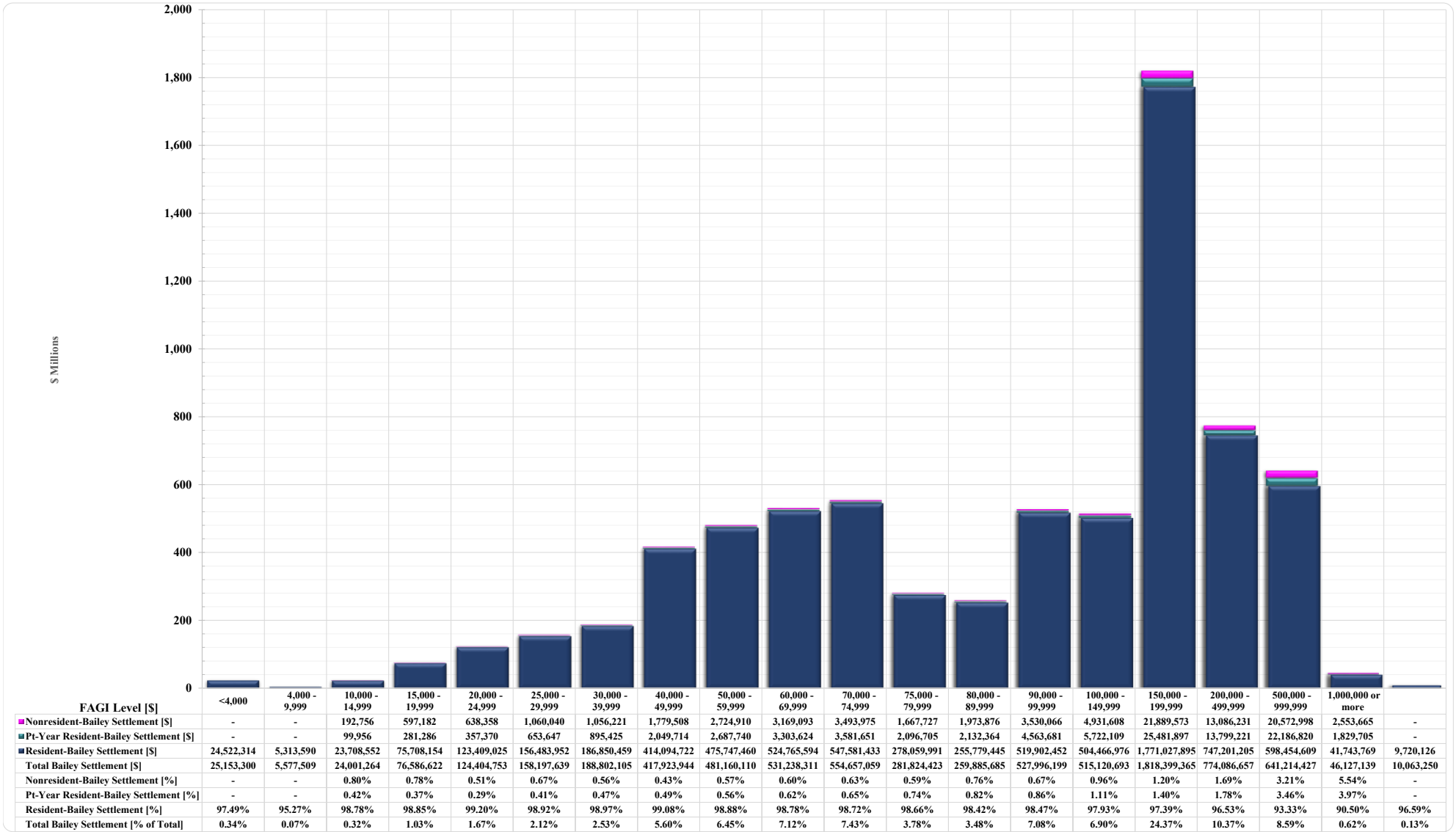
Net Tax Liability=computed value of individual income tax generated by the 5.25% rate (after application of tax credits) for returns reporting a deduction value under § 105-153.5(b)(5)

§ 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 2020 Individual Income Tax: Distribution of Bailey Settlement Retirement Benefits Deduction† Claimed by Residency Status by FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 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 2020 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

County	2020 Population	Number of Returns Filed			Federal AGI			Modifications to Federal AGI										North Carolina		Tax Liability								
		SO Tax Liability		County Returns	[includes returns with deficit]		Additions [§ 105-153.5(c); § 105-153.6]			Deduction Amount†† [§ 105-153.5(a)(1);(a)(2)]			Basic Standard Deduction Allowances:			Itemized Deduction Allowances:			Taxable Income		Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability					
		Total Filed	as a % of		Amount [S]	Average Per Return [S]	Child Deduction Amount†	Return Count	as a % of Total	MFS=10,750	MFS=\$21,500	MFS=\$16,125	Return Count	as a % of Total	Amount [S]	Return Count	as a % of Total	Amount [S]	[before pt-yr/ nonresident taxable %]	[after pt-yr/ nonresident taxable %]			[after application of credits]	Per capita <sup>a</sup>	as a % of TY2020	Per Return	Avg per Taxable	Effective Tax Rate†††
		Total Filed	County Returns	Amount [S]	Return [S]	Amount [S]	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	Return [S]	Return [S]	Return [S]	Return [S]	Return [S]	Return [S]	Return [S]
		Total Filed	County Returns	Amount [S]	Return [S]	Amount [S]	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	Return [S]	Return [S]	Return [S]	Return [S]	Return [S]	Return [S]	Return [S]
Alamance.....	171,980	76,024	17,104	22.5%	4,345,015,629	57,153	159,158,035	303,008,574	54,556,000	71,901	94.6%	1,100,929,000	4,123	5.4%	116,724,008	2,928,956,082	2,893,370,498	160,337,449	2,586,474	157,750,975	917	27	1.2%	2,075	2,677	5.17%	3.63%	
Alexander.....	36,372	16,344	3,894	23.8%	857,938,343	52,493	39,738,832	62,469,793	10,924,500	15,724	96.2%	249,378,500	620	3.8%	17,970,772	556,933,610	551,905,708	30,992,833	257,452	30,735,381	845	37	0.2%	1,881	2,469	5.21%	3.58%	
Allegany.....	10,867	4,647	1,536	33.1%	232,022,503	49,930	27,918,018	34,051,830	3,175,500	4,458	95.9%	72,245,375	189	4.1%	5,349,198	145,118,618	143,249,262	8,487,457	759,255	70,288,202	711	52	0.1%	1,663	2,484	4.78%	3.33%	
Anson.....	22,030	9,789	3,061	31.3%	378,338,205	38,649	14,053,960	35,214,971	8,127,500	9,447	96.5%	138,363,250	342	3.5%	8,491,122	202,195,322	201,109,650	12,033,672	372,003	11,661,024	529	91	0.1%	1,191	1,733	5.09%	3.08%	
Ashe.....	26,533	11,558	3,391	29.9%	577,422,236	50,838	44,025,990	67,148,371	8,826,500	10,863	95.6%	175,805,500	495	4.4%	14,962,249	356,705,607	349,774,873	20,277,891	19,612,929	19,361,299	730	49	0.1%	1,705	2,430	5.01%	3.35%	
Avery.....	17,807	6,546	1,900	29.0%	339,730,285	51,899	22,037,530	39,134,397	3,984,500	6,200	94.7%	98,400,125	346	5.3%	9,837,412	210,411,381	204,203,968	11,851,198	150,343	11,700,855	657	68	0.1%	1,787	2,518	5.18%	3.44%	
Beaufort.....	44,529	21,386	6,471	30.3%	1,133,083,722	52,982	51,347,584	138,314,104	14,603,500	20,341	95.1%	315,222,250	1,045	4.9%	29,138,427	687,153,025	670,784,835	38,626,739	696,565	37,930,174	852	34	0.3%	1,774	2,543	5.16%	3.35%	
Bertie.....	17,865	7,505	2,411	32.1%	311,542,584	41,511	13,598,082	34,228,384	5,576,000	7,229	96.3%	107,844,000	276	3.7%	6,952,145	169,848,324	160,332,393	502,404	9,529,989	533	90	0.1%	1,770	1,871	4.99%	3.06%		
Bladen.....	29,405	12,594	3,835	30.5%	561,106,034	44,553	35,043,634	66,882,764	10,663,000	12,001	95.3%	182,664,000	593	4.7%	15,886,968	320,081,936	318,305,751	19,047,806	306,933	18,740,873	637	72	0.1%	1,488	2,140	5.17%	3.34%	
Brunswick.....	137,530	67,058	16,141	24.1%	4,669,368,047	69,632	135,573,340	713,920,540	29,284,500	61,596	91.9%	1,002,002,125	5,462	8.1%	155,549,818	2,904,180,400	2,749,388,769	153,300,470	7,774,801	145,525,669	1,058	19	1.1%	2,178	2,858	4.98%	3.12%	
Buncombe.....	270,224	126,442	26,613	21.0%	8,864,379,352	70,106	469,773,681	672,154,077	59,877,000	116,268	92.0%	1,744,746,500	10,174	8.0%	351,498,460	6,505,876,900	6,271,855,080	346,188,229	13,825,327	332,362,928	1,230	11	2.5%	2,629	3,329	5.04%	3.75%	
Burke.....	87,349	36,361	9,486	26.1%	1,839,107,608	50,579	60,550,369	159,521,599	25,052,000	34,933	96.1%	543,224,375	1,428	3.9%	11,910,044	1,130,240,959	1,111,642,387	62,229,903	1,138,026	61,791,877	707	53	0.5%	1,699	2,299	5.16%	3.36%	
Cabarrus.....	227,304	98,875	20,258	20.5%	7,040,869,863	71,210	198,138,425	364,254,980	64,239,500	91,039	92.1%	1,425,654,250	7,836	7.9%	220,183,400	5,164,676,518	5,090,574,109	277,119,698	8,766,330	268,353,368	1,181	14	2.0%	2,714	3,413	5.08%	3.81%	
Caldwell.....	80,526	33,726	8,724	25.9%	1,602,102,562	47,503	59,562,152	119,272,422	24,701,000	32,635	96.8%	510,920,625	1,091	3.2%	30,714,745	976,055,922	967,404,261	54,993,686	563,523	54,340,163	676	61	0.4%	1,614	2,177	5.20%	3.40%	
Camden.....	10,379	4,611	1,471	31.9%	304,643,458	66,069	6,059,613	35,959,964	2,487,000	4,348	94.3%	71,105,875	263	5.7%	6,888,416	194,261,816	183,384,502	10,141,597	3,129,248	7,012,349	676	62	0.1%	1,521	2,233	3.63%	2.30%	
Carteret.....	67,571	31,759	8,801	27.7%	2,248,139,138	70,787	138,074,115	305,237,121	14,140,000	29,530	93.0%	465,985,625	2,229	7.0%	66,032,748	1,534,817,759	1,481,734,465	85,795,834	2,065,241	83,730,593	1,239	10	0.6%	2,636	3,647	5.12%	3.72%	
Caswell.....	22,680	9,382	2,829	30.2%	458,796,153	48,902	18,536,127	40,865,459	6,433,500	9,014	96.1%	10,199,777	368	3.9%	10,199,777	279,960,169	279,960,169	57,363,763	15,837,789	2,019,773	13,818,016	690	77	0.1%	1,476	2,109	4.58%	3.01%
Catawba.....	160,924	77,797	17,512	22.5%	4,790,006,743	61,571	285,098,131	335,386,378	50,851,500	73,689	94.7%	1,136,022,375	4,108	5.3%	142,669,496	3,410,175,125	3,359,716,452	184,971,874	3,503,651	181,468,223	1,128	18	1.4%	2,333	3,010	5.15%	3.79%	
Chatham.....	76,597	34,597	7,182	20.6%	3,611,806,606	104,397	138,770,914	304,837,835	15,968,500	30,222	87.4%	490,189,250	4,375	12.6%	148,612,567	2,790,969,368	2,721,392,213	147,436,789	4,539,022	142,897,767	1,866	2	1.1%	4,330	5,212	5.09%	3.96%	
Cherokee.....	28,708	11,609	3,831	33.0%	527,008,160	45,397	14,793,408	61,571,562	7,294,500	11,215	96.6%	180,374,250	394	3.4%	11,314,430	281,246,262	266,158,564	15,856,738	1,514,942	14,342,196	500	95	0.1%	1,235	1,844	4.75%	2.72%	
Chowan.....	13,689	6,334	1,945	30.7%	398,972,691	62,989	16,672,835	51,483,589	4,166,500	5,952	94.0%	91,934,000	382	6.0%	13,630,404	254,431,033	249,164,688	14,094,351	962,892	13,131,459	959	24	0.1%	2,073	2,992	4.89%	3.29%	
Clay.....	11,049	4,763	1,685	35.4%	2,511,829,625	52,872	10,164,998	32,321,892	2,882,000	4,493	94.3%	73,492,375	270	5.7%	7,282,917	146,015,439	136,911,348	8,124,859	1,324,478	6,800,381	615	75	0.1%	1,428	2,209	4.39%	2.70%	
Cleveland.....	99,779	44,099	12,156	27.6%	2,111,689,758	47,885	76,343,913	169,127,337	18,399,000	42,310	95.9%	653,014,125	1,789	4.1%	47,970,382	1,282,282,827	1,272,553,716	72,592,917	3,684,388	68,908,303	691	57	0.5%	1,563	2,157	4.98%	3.26%	
Columbus.....	50,240	20,839	6,629	31.8%	908,155,748	43,580	49,726,038	90,996,374	15,637,000	20,064	96.3%	307,321,000	775	3.7%	22,895,701	1,582,722,001	1,513,903,937	30,237,517	1,954,466	28,292,051	563	84	0.2%	1,358	1,991	4.91%	3.12%	
Craven.....	100,534	43,359	11,901	27.4%	2,590,017,422	59,734	100,566,975	350,410,882	28,800,500	41,003	94.6%	641,328,755	2,356	5.4%	67,620,038	1,602,424,102	1,534,906,143	87,084,668	1,540,297	85,543,741	851	35	0.6%	1,973	2,719	5.16%	3.30%	
Cumberland.....	334,776	128,518	39,147	30.5%	6,347,173,292	49,787	237,829,184	729,404,903	114,302,000	121,814	94.8%	1,831,826,875	6,704	5.2%	179,033,098	3,730,435,600	3,515,597,751	205,255,702	3,133,112	200,122,590	598	79	1.5%	1,557	2,239	5.17%	3.15%	
Currituck.....	28,342	12,144	3,836	31.6%	487,707,032	69,805	21,571,705	86,328,921	6,335,000	11,331	93.3%	182,524,250	813	6.7%	19,720,275	574,360,291	531,695,870	29,221,677	10,834,929	18,386,748	649	69	0.1%	1,514	2,213	3.30%	2.17%	
Dare.....	37,002	19,686	4,429	22.5%	1,466,504,613	74,495	88,612,670	159,635,399	8,811,500	17,886	90.9%	274,146,500	1,800	9.1%	47,020,875	1,065,503,009	998,963,616	55,453,116	3,299,274	52,153,192	1,409	7	0.4%	2,649	3,418	4.94%	3.56%	
Davidson.....	169,180	75,075	18,048	24.0%	4,180,315,396	55,682	156,503,284	292,876,094	52,745,500	71,959	95.8%	1,130,588,350	3,116	4.2%	90,435,422	2,770,173,364	2,747,614,771	153,623,257	3,649,488	149,973,769	886	29	1.1%	1,998	2,630	5.13%	3.59%	
Davie.....	42,822	19,707	4,440	22.5%	1,365,271,609	69,279	70,063,021	112,805,296	11,534,000	18,320	93.0%	298,791,875	1,387	7.0%	43,184,265	971,799,194	962,965,157	53,057,892	52,105,812	1,217	13	0.4%	2,644	3,413	5.16%	3.82%		
Duplin.....	48,280	21,143	6,246	29.5%	926,009,513	43,797	61,330,549	99,372,955	21,409,000	20,493	96.9%	316,721,875	650	3.1%	16,672,028	533,164,204	527,964,655	31,278,908	900,291									

TABLE C1. TAX YEAR 2020 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2020 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)]		Basic Standard Deduction Allowances:		Itemized Deduction Allowances:		Taxable Income		Computed Gross Tax Liability	Total Credits Taken	[after application of credits]		Per capita*		as a % of TY2020		Avg per Taxable		Effective Tax Rate***	
		Total	as a % of County Returns	Amount [S]	Average Per Return [S]	Child	Other	Child	Other	Return	as a % of Total	Return	as a % of Total	[before pt-yr/ nonresident taxable %]	[after pt-yr/ nonresident taxable %]	Am	Rank			Net	Return	Return	Return	Return	Return	Return	Return	Return	Return
		Total	as a % of County Returns	Amount [S]	Average Per Return [S]	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total
Northampton	17,248	7,379	4.3%	325,814,555	44,154	12,525,197	41,893,950	5,354,000	6,960	94.3%	104,248,125	419	5.7%	11,529,194	175,314,483	171,428,596	10,158,898	1,243,869	8,915,029	517	93	0.1%	1,208	1,802	4.61%	2.74%			
Onslow	204,842	67,734	3.3%	3,396,183,159	50,140	101,994,565	386,230,406	58,756,000	65,485	96.7%	1,032,612,750	2,249	3.3%	60,957,953	1,959,620,615	1,749,224,438	100,952,008	1,748,500	99,203,502	484	98	0.8%	1,465	2,088	5.16%	2.92%			
Orange	149,013	60,474	4.1%	7,573,790,114	125,240	274,106,997	396,500,350	22,807,000	52,770	87.3%	807,249,750	7,704	12.7%	362,539,961	6,258,800,050	6,114,535,456	328,285,170	12,931,219	315,353,951	2,116	1	2.4%	5,215	6,478	5.04%	4.16%			
Pamlico	12,250	5,393	4.4%	316,779,973	58,739	11,871,086	49,618,771	2,939,000	5,114	94.8%	81,592,500	279	5.2%	7,520,038	186,980,740	180,410,567	10,414,991	222,866	10,192,125	832	40	0.1%	1,890	2,667	5.14%	3.22%			
Pasquotank	40,611	17,031	4.2%	856,584,966	50,296	26,553,525	108,815,344	12,831,500	16,234	95.3%	246,911,375	797	4.7%	20,588,265	493,992,007	476,516,348	27,408,200	4,630,101	22,778,129	561	85	0.2%	1,337	1,999	4.36%	2.66%			
Pender	60,325	26,479	4.4%	1,696,063,630	64,053	78,345,915	136,999,014	17,426,500	24,874	93.9%	397,217,875	1,605	6.1%	43,477,386	1,179,288,770	1,128,986,354	62,708,500	1,702,160	61,006,340	1,011	20	0.5%	2,304	3,070	5.11%	3.60%			
Perquimans	12,966	5,496	4.2%	307,391,025	55,930	10,336,836	50,437,537	3,504,500	5,166	94.0%	83,151,250	330	6.0%	8,512,607	172,121,967	165,088,002	9,530,723	1,244,598	8,286,125	639	71	0.1%	1,508	2,162	4.56%	2.70%			
Person	39,082	17,369	4.4%	894,804,137	51,517	30,560,931	71,628,206	11,532,500	16,632	95.8%	256,640,125	737	4.2%	19,757,237	565,807,000	559,286,638	31,618,097	1,003,884	30,614,213	783	48	0.2%	1,763	2,378	5.08%	3.42%			
Pitt	170,059	73,175	4.3%	4,404,899,962	60,197	190,973,439	323,542,916	51,814,500	68,904	94.2%	1,024,464,250	4,271	5.8%	146,651,060	3,049,400,675	3,007,777,555	167,547,803	3,820,372	163,727,431	963	23	1.2%	2,327	3,032	5.13%	3.72%			
Polk	19,219	8,612	4.5%	564,315,684	65,527	26,642,846	62,094,001	4,408,000	7,805	90.6%	128,888,125	807	4.7%	25,740,300	373,828,104	356,336,616	20,071,253	3,142,588	16,928,665	881	30	0.1%	1,937	2,691	4.43%	3.00%			
Randolph	144,359	64,008	4.4%	3,252,345,591	50,812	142,022,062	218,861,578	49,209,000	61,954	96.8%	974,632,625	2,054	3.2%	59,981,475	2,091,682,975	2,077,995,759	117,063,567	1,929,670	115,133,897	798	45	0.9%	1,799	2,394	5.16%	3.54%			
Richmond	42,740	18,969	4.4%	795,943,820	41,960	21,330,141	70,027,125	17,690,000	18,418	97.1%	275,979,375	551	2.9%	14,607,671	438,969,790	432,948,144	25,508,047	1,029,199	24,478,848	573	83	0.2%	1,290	1,893	5.04%	3.08%			
Robeson	115,863	47,193	4.1%	1,831,347,274	38,805	59,676,916	148,719,218	51,463,000	45,499	96.4%	677,916,500	1,694	3.6%	48,200,394	964,725,078	956,389,839	58,324,456	1,642,892	56,681,564	489	96	0.4%	1,201	1,779	5.10%	3.10%			
Rockingham	91,157	39,335	4.3%	1,970,390,526	49,340	65,180,628	162,086,711	27,953,500	38,552	96.5%	597,092,625	1,383	3.5%	38,308,891	1,210,129,427	1,198,154,824	67,892,510	2,597,475	65,295,035	716	51	0.5%	1,635	2,215	5.05%	3.31%			
Rowan	147,281	64,158	4.3%	3,360,785,805	52,383	128,679,849	260,366,583	47,366,000	61,220	95.4%	947,198,625	2,938	4.6%	86,717,542	2,147,816,904	2,126,302,985	119,795,807	2,291,392	117,504,415	798	44	0.9%	1,831	2,469	5.15%	3.50%			
Rutherford	64,286	27,073	4.2%	1,292,130,795	47,728	56,407,494	107,086,664	20,228,500	26,090	96.4%	409,859,875	983	3.6%	29,209,646	782,153,604	767,644,056	44,139,693	39,849,048	620	74	0.3%	1,472	2,064	4.74%	3.08%				
Sampson	58,838	26,152	4.4%	1,159,085,541	44,321	119,125,251	124,314,179	24,675,500	25,257	96.6%	388,768,375	895	3.4%	25,597,307	714,855,431	710,744,768	42,275,308	654,344	41,620,964	707	54	0.3%	1,592	2,256	5.17%	3.59%			
Scotland	34,039	14,061	4.1%	641,775,562	45,642	20,814,772	52,314,886	13,882,000	13,431	95.5%	200,729,375	630	4.5%	18,938,499	376,725,574	373,367,452	21,769,925	1,020,536	20,749,389	610	76	0.2%	1,476	2,193	5.00%	3.23%			
Stanly	62,524	27,334	4.4%	1,507,275,769	55,143	78,317,088	122,365,644	19,130,000	26,084	95.4%	410,596,250	1,250	4.6%	37,427,184	998,606,023	988,606,023	55,362,662	1,223,400	54,139,262	866	33	0.4%	1,981	2,620	5.13%	3.59%			
Stokes	44,464	20,426	4.6%	1,075,810,770	52,669	43,078,574	90,818,370	12,071,500	19,766	96.8%	315,711,375	660	3.2%	17,659,350	682,628,749	678,973,005	38,123,119	729,745	37,393,374	841	38	0.3%	1,831	2,407	5.15%	3.48%			
Surry	71,345	28,688	4.0%	1,601,656,924	55,830	90,449,845	137,247,587	21,002,500	27,730	96.7%	439,701,875	958	3.3%	29,778,488	1,056,088,294	59,466,061	3,422,727	56,043,334	786	47	0.4%	1,954	2,667	4.95%	3.50%				
Swain	14,082	7,612	5.4%	328,228,136	43,120	12,476,256	131,473,731	6,140,500	7,460	98.0%	111,063,625	152	2.0%	4,183,686	87,842,850	83,522,551	7,201,955	132,416	7,069,279	502	94	0.1%	929	1,974	5.15%	2.15%			
Transylvania	32,908	14,045	4.3%	854,370,519	60,831	29,627,207	102,774,972	7,473,500	13,018	92.7%	208,259,750	1,027	7.3%	36,087,925	529,446,579	503,177,629	28,601,818	1,556,712	27,045,106	822	42	0.2%	1,926	2,563	4.96%	3.17%			
Tyrrell	3,134	1,523	4.8%	65,673,757	42,859	3,799,311	6,972,728	1,337,500	1,474	96.8%	22,075,125	49	3.2%	1,418,339	37,269,376	37,001,127	2,192,922	2,166,820	691	56	0.0%	1,423	1,216	5.19%	3.32%				
Union	239,266	102,144	4.3%	9,773,809,737	95,687	413,398,224	411,541,330	58,566,000	92,115	90.2%	1,484,945,875	10,029	9.8%	482,640,342	7,749,514,414	7,562,715,290	409,012,188	28,122,354	380,889,834	1,592	5	2.9%	3,729	4,723	4.89%	3.90%			
Vance	42,433	18,940	4.5%	843,130,789	44,516	39,493,274	74,826,480	17,871,500	18,086	95.5%	267,245,000	854	4.5%	24,328,974	498,352,109	495,263,703	28,645,396	1,252,766	27,392,630	646	70	0.2%	1,446	2,061	5.02%	3.25%			
Wake	1,134,824	514,487	4.5%	50,286,323,236	97,741	1,890,351,030	2,366,036,855	228,997,500	459,667	89.3%	7,081,229,250	54,820	10.7%	1,682,326,924	40,818,083,737	39,965,909,839	2,148,189,771	70,039,563	2,078,150,208	1,831	3	15.8%	4,039	4,908	5.08%	4.13%			
Warren	18,590	6,594	3.5%	273,717,180	41,510	10,701,874	33,409,057	5,404,500	6,262	95.0%	93,670,125	332	5.0%	8,457,933	143,477,439	141,236,404	8,008,158	8,124,007	437	99	0.1%	1,322	1,761	5.00%	2.97%				
Washington	10,934	4,789	4.4%	198,069,204	41,359	8,169,576	25,710,750	3,703,500	4,602	96.1%	69,552,500	187	3.9%	4,296,074	102,975,956	102,642,498	6,033,478	87,652	5,945,826	544	89	0.0%	1,242	1,784	5.17%	3.00%			
Watauga	53,909	20,011	3.7%	1,317,830,805	65,855	97,316,725	125,598,517	8,196,000	18,450	92.2%	281,461,875	1,561	7.8%	54,403,077	945,488,061	917,592,141	51,210,824	1,439,240	49,771,040	923	26	0.4%	2,487	3,323	5.10%	3.78%			
Wayne	116,989	47,990	4.1%	2,393,974,974	49,885	92,089,492	257,605,770	41,180,500	46,038	95.9%	702,550,125	1,952	4.1%	52,170,094	1,432,557,977	1,398,675,276	80,397,002	809,973	79,587,029	680	60	0.6%	1,658	2,285	5.20%	3.32%			
Wilkes	65,827	28,908	4.4%	1,497,454,153	51,801	55,013,899	121,785,332	20,524,500	27,960	96.7%	444,695,250	948	3.3%	29,554,890	935,908,080	928,663,455	53,074,483	1,245,960	51,828,523	787	46	0.4%	1,793	2,467	5.13%	3.46%			
Wilson	78,648	38,866	4.9%	1,975,267,296	50,823	87,715,893	167,900,716	31,500,500	36,933	95.0%	558,016,375	1,933	5.0%	53,336,686	1,252,228,912	1,241,822,482	70,190,811												

TABLE C2. TAX YEAR 2020 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..	11,184	14.7%	423,520	0.3%	38	10,622	14.0%	1,713,081	1.1%	161	9,954	13.1%	5,129,670	3.3%	515	9,152	12.0%	8,826,005	5.6%	964	6,754	8.9%	9,469,613	6.0%	1,402
Alexander..	2,606	15.9%	110,161	0.4%	42	2,192	13.4%	355,575	1.2%	162	2,224	13.6%	1,187,500	3.9%	534	1,882	11.5%	1,784,078	5.8%	948	1,459	8.9%	2,002,246	6.5%	1,372
Alleghany..	912	19.6%	500,115	6.5%	548	691	14.9%	86,893	1.1%	126	675	14.5%	267,272	3.5%	396	534	11.5%	392,092	5.1%	734	357	7.7%	385,819	5.0%	1,081
Anson.....	2,005	20.5%	31,469	0.3%	16	1,730	17.7%	240,560	2.1%	139	1,560	15.9%	732,296	6.3%	469	1,263	12.9%	1,182,656	10.1%	936	828	8.5%	1,103,278	9.5%	1,332
Ashe.....	2,079	18.3%	27,872	0.1%	13	1,741	15.3%	252,771	1.3%	145	1,545	13.6%	696,371	3.6%	451	1,230	10.8%	1,074,046	5.5%	873	893	7.9%	1,154,289	6.0%	1,293
Avery.....	1,230	18.8%	19,591	0.2%	16	1,046	16.0%	168,632	1.4%	161	878	13.4%	410,582	3.5%	468	687	10.5%	601,171	5.1%	875	496	7.6%	618,547	5.3%	1,247
Beaufort...	4,094	19.1%	66,823	0.2%	16	3,315	15.5%	416,899	1.1%	126	2,760	12.9%	1,260,193	3.3%	457	2,202	10.3%	1,947,808	5.1%	885	1,569	7.3%	2,058,601	5.4%	1,312
Bertie.....	1,411	18.8%	9,405	0.1%	7	1,357	18.1%	161,716	1.7%	119	1,169	15.6%	537,180	5.6%	460	966	12.9%	832,385	8.7%	862	643	8.6%	816,744	8.6%	1,270
Bladen.....	2,392	19.0%	44,569	0.2%	19	1,999	15.9%	256,792	1.4%	128	1,876	14.9%	850,853	4.5%	454	1,573	12.5%	1,418,817	7.6%	902	1,086	8.6%	1,454,142	7.8%	1,339
Brunswick..	9,247	13.8%	180,364	0.1%	20	8,412	12.5%	1,306,399	0.9%	155	7,530	11.2%	3,438,753	2.4%	457	6,089	9.1%	5,142,305	3.5%	845	4,921	7.3%	5,859,070	4.0%	1,191
Buncombe..	18,617	14.7%	1,501,218	0.5%	81	16,692	13.2%	3,539,481	1.1%	212	16,217	12.8%	9,388,226	2.8%	579	14,492	11.5%	14,544,487	4.4%	1,004	10,721	8.5%	15,219,648	4.6%	1,420
Burke.....	5,936	16.3%	123,829	0.2%	21	5,244	14.4%	802,600	1.3%	153	4,980	13.7%	2,451,914	4.0%	492	4,814	13.2%	4,484,028	7.3%	931	3,384	9.3%	4,551,737	7.4%	1,345
Cabarrus....	14,097	14.3%	458,976	0.2%	33	11,968	12.1%	1,987,680	0.7%	166	11,173	11.3%	5,832,632	2.2%	522	10,033	10.1%	9,746,329	3.6%	971	7,926	8.0%	11,095,955	4.1%	1,400
Caldwell...	5,820	17.3%	157,477	0.3%	27	5,008	14.8%	778,481	1.4%	155	4,972	14.7%	2,456,123	4.5%	494	4,355	12.9%	4,111,829	7.6%	944	2,920	8.7%	3,956,188	7.3%	1,355
Camden.....	624	13.5%	11,355	0.2%	18	466	10.1%	64,270	0.9%	138	452	9.8%	161,780	2.3%	358	398	8.6%	281,093	4.0%	706	345	7.5%	313,881	4.5%	910
Carteret....	4,990	15.7%	180,477	0.2%	36	4,157	13.1%	660,547	0.8%	159	3,688	11.6%	1,736,967	2.1%	471	3,005	9.5%	2,559,618	3.1%	852	2,262	7.1%	3,158,961	3.8%	1,397
Caswell....	1,607	17.1%	23,344	0.2%	15	1,413	15.1%	178,779	1.3%	127	1,323	14.1%	553,850	4.0%	419	1,143	12.2%	955,910	6.9%	836	814	8.7%	942,660	6.8%	1,158
Catawba.....	12,116	15.6%	373,789	0.2%	31	10,305	13.2%	1,787,305	1.0%	173	10,161	13.1%	5,398,225	3.0%	531	9,273	11.9%	9,071,217	5.0%	978	6,913	8.9%	9,756,549	5.4%	1,411
Chatham....	4,590	13.3%	414,817	0.3%	90	3,565	10.3%	564,025	0.4%	158	3,324	9.6%	1,644,512	1.2%	495	2,936	8.5%	2,691,655	1.9%	917	2,280	6.6%	2,988,718	2.1%	1,311
Cherokee...	2,228	19.2%	21,431	0.1%	10	1,882	16.2%	246,073	1.7%	131	1,615	13.9%	683,092	4.8%	423	1,301	11.2%	990,560	6.9%	761	926	8.0%	1,012,540	7.1%	1,093
Chowan....	1,059	16.7%	21,583	0.2%	20	984	15.5%	144,632	1.1%	147	842	13.3%	375,553	2.9%	446	671	10.6%	599,567	4.5%	887	498	7.9%	569,670	4.3%	1,144
Clay.....	927	19.5%	29,918	0.4%	32	714	15.0%	82,825	1.2%	116	594	12.5%	191,213	2.8%	322	466	9.8%	335,375	4.9%	720	327	6.9%	332,037	4.9%	1,015
Cleveland...	7,816	17.7%	152,947	0.2%	20	6,847	15.5%	971,923	1.4%	142	6,031	13.7%	2,840,927	4.1%	471	5,351	12.1%	4,824,610	7.0%	902	3,822	8.7%	4,956,896	7.2%	1,297
Columbus...	4,016	19.3%	200,466	0.7%	50	3,622	17.4%	481,053	1.7%	133	3,215	15.4%	1,398,311	4.9%	435	2,418	11.6%	3,060,963	7.3%	852	1,668	8.0%	2,106,114	7.4%	1,263
Craven.....	6,473	14.9%	217,691	0.3%	34	5,959	13.7%	852,701	1.0%	143	5,669	13.1%	2,632,695	3.1%	464	4,676	10.8%	3,991,347	4.7%	854	3,500	8.1%	4,213,417	4.9%	1,204
Cumberland	21,832	17.0%	530,548	0.3%	24	21,190	16.5%	3,024,471	1.5%	143	19,732	15.4%	8,906,717	4.5%	451	14,995	11.7%	12,882,994	6.4%	859	10,879	8.5%	13,645,555	6.8%	1,254
Currituck...	1,556	12.8%	28,738	0.2%	18	1,436	11.8%	209,972	1.1%	146	1,291	10.6%	549,490	3.0%	426	1,169	9.6%	841,831	4.6%	720	919	7.6%	835,832	4.5%	910
Dare.....	2,960	15.0%	128,046	0.2%	43	2,617	13.3%	563,412	1.1%	215	2,218	11.3%	1,283,672	2.5%	579	1,986	10.1%	1,981,678	3.8%	998	1,597	8.1%	2,203,494	4.2%	1,380
Davidson...	12,144	16.2%	270,634	0.2%	22	10,268	13.7%	1,625,951	1.1%	158	9,953	13.3%	5,027,796	3.4%	505	8,468	11.3%	7,954,899	5.3%	939	6,430	8.6%	8,761,275	5.8%	1,363
Davie.....	2,941	14.9%	66,417	0.1%	23	2,426	12.3%	461,582	0.9%	190	2,231	11.3%	1,124,149	2.2%	504	2,079	10.5%	1,919,312	3.7%	923	1,519	7.7%	2,034,219	3.9%	1,339
Duplin.....	3,720	17.6%	102,846	0.3%	28	3,601	17.0%	454,588	1.5%	126	3,352	15.9%	1,522,982	5.0%	454	2,706	12.8%	2,422,924	8.0%	895	1,813	8.6%	2,400,736	7.9%	1,324
Durham.....	19,238	13.1%	796,872	0.2%	41	17,296	11.8%	3,110,960	0.7%	180	15,990	10.9%	8,779,804	2.0%	549	15,667	10.6%	15,866,143	3.7%	1,013	12,258	8.3%	18,069,360	4.2%	1,474
Edgecombe..	4,090	20.1%	68,443	0.2%	17	3,752	18.5%	477,494	1.7%	127	3,384	16.7%	1,589,483	5.6%	470	2,629	13.0%	2,428,877	8.5%	924	1,639	8.1%	2,242,145	7.9%	1,368
Forsyth.....	26,468	15.4%	1,543,637	0.3%	58	23,653	13.8%	3,870,715	0.9%	164	22,526	13.1%	11,502,099	2.6%	511	18,640	10.9%	17,856,816	4.0%	958	13,954	8.1%	19,531,831	4.4%	1,400
Franklin...	4,232	14.8%	206,548	0.3%	49	3,717	13.0%	563,112	0.9%	151	3,415	11.9%	1,675,067	2.7%	491	3,097	10.8%	2,898,538	4.7%	936	2,471	8.6%	3,419,367	5.6%	1,384
Gaston.....	15,734	15.5%	536,188	0.3%	34	13,720	13.5%	2,121,278	1.0%	155	12,991	12.8%	6,667,587	3.1%	513	11,626	11.5%	11,118,086	5.2%	956	8,754	8.6%	12,056,006	5.7%	1,377
Gates.....	627	14.8%	16,742	0.4%	27	500	11.8%	60,444	1.4%	121	535	12.6%	165,340	3.7%	309	460	10.8%	258,425	5.8%	562	410	9.7%	315,744	7.1%	770
Graham.....	616	19.3%	83,242	2.0%	135	545	17.0%	68,432	1.6%	126	416	13.0%	180,932	4.3%	435	365	11.4%	279,583	6.6%	766	263	8.2%	288,567	6.8%	1,097
Granville...	3,731	14.3%	49,795	0.1%	13	3,367	12.9%	487,166	0.9%	145	3,037	11.6%	1,456,830	2.7%	480	3,094	11.8%	2,863,685	5.3%	926	2,335	8.9%	3,200,297	6.0%	1,371
Greene.....	1,290	17.9%	28,038	0.2%	22	1,242	17.2%	153,989	1.4%	124	1,050	14.5%	478,340	4.2%	456	905	12.5%	845,417	7.5%	934	613	8.5%	805,574	7.1%	1,314
Guilford...	37,548	15.6%	2,217,942	0.4%	59	34,833	14.5%	6,083,275	1.0%	175	32,002	13.3%	16,784,135	2.7%	524	26,928	11.2%	26,363,885	4.2%	979	20,094	8.3%	28,464,419	4.5%	1,417
Halifax.....	4,041	18.9%	34,484	0.1%	9	3,798	17.7%	477,141	1.7%	126	3,428	16.0%	1,507,932	5.4%	440	2,718	12.7%	2,347,688	8.4%	864	1,784	8.3%	2,251,184	8.0%	1,262
Harnett....	7,993	16.2%	343,497	0.4%	43	7,182	14.5%	1,039,147	1.2%	145	6,560	13.3%	3,047,282	3.4%	465	5,498	11.1%	4,979,476	5.6%	906	4,131	8.4%	5,371,121	6.1%	1,300
Haywood...	4,399	15.5%	75,822	0.1%	17	4,160	14.6%	176,970	1.3%	163	3,865	13.6%	1,899,341	3.7%	491	3,103	10.9%	2,775,259	5.4%	894	2,251	7.9%	3,092,015	6.0%	1,374
Henderson...	7,947	14.8%	562,144	0.5%	71	6,993	13.0%	1,195,817	1.1%	171	6,370	11.8%	3,248,150	2.9%	510	5,625	10.5%	5,155,160	4.5%	916	4,413	8.2%	5,780,982	5.1%	1,310
Hertford....	1,451	18.0%	13,307	0.1%	9	1,419	17.6%	160,378	1.4%	113	1,255	15.5%	508,603	4.3%	405	987	12.2%	797,000	6.8%	807	731	9.0%	822,759	7.0%	1,126
Hoke.....	3,203	16.6%	49,753	0.2%	16	3,106	16.1%	421,656	1.7%	136	2,908	15.0%	1,273,393	5.0%	438	2,397	12.4%	2,045,720	8.1%	853	1,724	8.9%	2,189,997	8.7%	1,270
Hyde.....	384	21.0%	16,851	0.7%	44	346	18.9%	45,272	1.8%	131	238</														

TABLE C2. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

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..	5,117	6.7%	9,089,680	5.8%	1,776	3,905	5.1%	8,520,120	5.4%	2,182	3,269	4.3%	8,349,482	5.3%	2,554	2,742	3.6%	8,263,191	5.2%	3,014	2,345	3.1%	8,130,496	5.2%	3,467
Alexander..	1,129	6.9%	1,975,888	6.4%	1,750	969	5.9%	2,108,417	6.9%	2,176	751	4.6%	1,953,045	6.4%	2,601	640	3.9%	1,974,864	6.4%	3,086	566	3.5%	1,969,506	6.4%	3,480
Alleghany..	285	6.1%	430,374	5.6%	1,510	232	5.0%	424,728	5.5%	1,831	183	3.9%	364,016	4.7%	1,989	141	3.0%	355,947	4.6%	2,524	133	2.9%	352,980	4.6%	2,654
Anson.....	518	5.3%	882,383	7.6%	1,703	422	4.3%	889,025	7.6%	2,107	301	3.1%	768,331	6.6%	2,553	257	2.6%	731,098	6.3%	2,845	200	2.0%	620,510	5.3%	3,103
Ashe.....	747	6.6%	1,225,951	6.3%	1,641	591	5.2%	1,166,644	6.0%	1,974	465	4.1%	1,137,208	5.9%	2,446	376	3.3%	1,000,446	5.2%	2,661	339	3.0%	1,061,994	5.5%	3,133
Avery.....	415	6.3%	668,736	5.7%	1,611	332	5.1%	664,036	5.7%	2,000	240	3.7%	560,769	4.8%	2,337	250	3.8%	723,445	6.2%	2,894	164	2.5%	523,808	4.5%	3,194
Beaufort...	1,192	5.6%	1,917,778	5.1%	1,609	986	4.6%	2,005,920	5.3%	2,034	865	4.0%	2,098,140	5.5%	2,426	720	3.4%	1,945,839	5.1%	2,703	625	2.9%	2,008,250	5.3%	3,213
Bertie.....	468	6.2%	739,181	7.8%	1,579	350	4.7%	686,310	7.2%	1,961	237	3.2%	552,788	5.8%	2,332	187	2.5%	479,960	5.0%	2,567	146	1.9%	448,657	4.7%	3,073
Bladen.....	748	5.9%	1,239,218	6.6%	1,657	601	4.8%	1,227,382	6.5%	2,042	440	3.5%	1,002,865	5.4%	2,279	402	3.2%	1,108,690	5.9%	2,758	258	2.0%	837,668	4.5%	3,247
Brunswick..	4,035	6.0%	6,101,786	4.2%	1,512	3,611	5.4%	6,604,709	4.5%	1,829	3,016	4.5%	6,374,334	4.4%	2,114	2,847	4.2%	6,910,222	4.7%	2,427	2,550	3.8%	6,879,888	4.7%	2,698
Buncombe..	8,075	6.4%	14,301,317	4.3%	1,771	6,504	5.1%	13,787,258	4.1%	1,210	5,241	4.1%	13,105,210	3.9%	2,501	4,498	3.6%	13,047,641	3.9%	2,901	3,671	2.9%	12,130,383	3.6%	3,304
Burke.....	2,424	6.7%	4,126,773	6.7%	1,702	1,876	5.2%	3,846,910	6.2%	2,051	1,579	4.3%	4,010,266	6.5%	2,540	1,265	3.5%	3,649,748	5.9%	2,885	1,045	2.9%	3,466,194	5.6%	3,317
Cabarrus....	6,311	6.4%	11,453,731	4.3%	1,815	5,061	5.1%	11,191,494	4.2%	2,211	4,203	4.3%	10,904,092	4.1%	2,594	3,602	3.6%	11,041,772	4.1%	3,065	3,112	3.1%	10,923,308	4.1%	3,510
Caldwell...	2,203	6.5%	3,783,810	7.0%	1,718	1,681	5.0%	3,540,841	6.5%	2,106	1,333	4.0%	3,400,704	6.2%	2,551	1,157	3.4%	3,437,828	6.3%	2,971	879	2.6%	3,016,326	5.5%	3,432
Camden.....	307	6.7%	348,748	5.0%	1,136	277	6.0%	333,555	4.8%	1,204	255	5.5%	385,680	5.5%	1,512	240	5.2%	347,755	5.0%	1,449	212	4.6%	411,595	5.9%	1,941
Carteret....	2,003	6.3%	3,016,376	3.6%	1,506	1,616	5.1%	3,008,750	3.6%	1,862	1,427	4.5%	3,208,945	3.8%	2,249	1,263	4.0%	3,166,435	3.8%	2,507	1,082	3.4%	3,202,388	3.8%	2,960
Caswell.....	625	6.7%	950,604	6.9%	1,521	481	5.1%	882,504	6.4%	1,835	396	4.2%	856,865	6.2%	2,164	325	3.5%	846,096	6.1%	2,603	273	2.9%	781,048	5.7%	2,861
Catawba.....	5,136	6.6%	9,111,112	5.0%	1,774	3,966	5.1%	8,707,434	4.8%	2,196	3,293	4.2%	8,420,648	4.6%	2,557	2,791	3.6%	8,286,702	4.6%	2,969	2,333	3.0%	7,961,489	4.4%	3,413
Chatham....	1,833	5.3%	3,024,870	2.1%	1,650	1,553	4.5%	3,140,307	2.2%	2,022	1,385	4.0%	3,320,837	2.3%	2,398	1,285	3.7%	3,539,241	2.5%	2,754	1,198	3.5%	3,705,446	2.6%	3,093
Cherokee...	755	6.5%	1,083,697	7.6%	1,435	580	5.0%	990,003	6.9%	1,707	476	4.1%	1,023,368	7.1%	2,150	391	3.4%	937,595	6.5%	2,398	293	2.5%	813,980	5.7%	2,778
Chowan.....	411	6.5%	635,151	4.8%	1,545	309	4.9%	539,770	4.1%	1,747	242	3.8%	458,010	3.5%	1,893	224	3.5%	575,214	4.4%	2,568	197	3.1%	534,926	4.1%	2,715
Clay.....	335	7.0%	404,426	5.9%	1,207	242	5.1%	383,109	5.6%	1,583	205	4.3%	351,148	5.2%	1,713	181	3.8%	399,767	5.9%	2,209	132	2.8%	305,225	4.5%	2,312
Cleveland..	2,780	6.3%	4,581,448	6.6%	1,648	2,145	4.9%	4,360,873	6.3%	2,033	1,786	4.0%	4,280,711	6.2%	2,397	1,410	3.2%	4,014,571	5.8%	2,847	1,266	2.9%	4,182,564	6.1%	3,304
Columbus...	1,194	5.7%	1,878,535	6.6%	1,573	952	4.6%	1,850,070	6.5%	1,943	697	3.3%	1,587,395	5.6%	2,277	577	2.8%	1,571,353	5.6%	2,723	506	2.4%	1,583,975	5.6%	3,130
Craven.....	2,904	6.7%	4,404,899	5.1%	1,517	2,305	5.3%	4,167,595	4.9%	1,808	1,963	4.5%	4,288,272	5.0%	2,185	1,713	4.0%	4,393,094	5.1%	2,565	1,402	3.2%	4,128,063	4.8%	2,944
Cumberland	7,941	6.2%	12,602,455	6.3%	1,587	5,959	4.6%	11,384,911	5.7%	1,911	4,770	3.7%	10,519,423	5.3%	2,205	3,840	3.0%	9,968,148	5.0%	2,596	3,094	2.4%	9,140,417	4.6%	2,954
Currituck...	810	6.7%	904,044	4.9%	1,116	689	5.7%	807,442	4.4%	1,172	548	4.5%	814,032	4.4%	1,485	510	4.2%	823,587	4.5%	1,615	511	4.2%	879,799	4.8%	1,722
Dare.....	1,230	6.2%	2,077,298	4.0%	1,689	1,033	5.2%	2,090,078	4.0%	2,023	848	4.3%	1,973,546	3.8%	2,327	758	3.9%	2,024,890	3.9%	2,671	674	3.4%	1,981,174	3.8%	2,939
Davidson...	5,009	6.7%	8,787,768	5.9%	1,754	3,922	5.2%	8,426,972	5.6%	2,149	3,332	4.4%	8,502,930	5.7%	2,552	2,775	3.7%	8,315,474	5.5%	2,997	2,419	3.2%	8,358,505	5.6%	3,455
Davie.....	1,246	6.3%	2,134,543	4.1%	1,713	1,045	5.3%	2,180,764	4.2%	2,087	874	4.4%	2,176,095	4.2%	2,490	791	4.0%	2,310,508	4.4%	2,921	651	3.3%	2,144,236	4.1%	3,294
Duplin.....	1,290	6.1%	2,209,778	7.3%	1,713	976	4.6%	2,026,170	6.7%	2,076	759	3.6%	1,996,037	6.6%	2,630	605	2.9%	1,765,646	5.8%	2,918	509	2.4%	1,675,612	5.5%	3,292
Durham.....	10,190	6.9%	19,454,327	4.5%	1,909	8,447	5.7%	19,623,018	4.5%	2,323	6,632	4.5%	17,972,094	4.1%	2,710	5,511	3.7%	17,183,211	4.0%	3,118	4,752	3.2%	16,713,213	3.9%	3,517
Edgecombe..	1,159	5.7%	2,061,285	7.2%	1,779	771	3.8%	1,660,649	5.8%	2,154	633	3.1%	1,566,053	5.5%	2,474	479	2.4%	1,352,044	4.7%	2,823	382	1.9%	1,268,330	4.4%	3,320
Forsyth.....	11,147	6.5%	20,090,662	4.6%	1,802	8,454	4.9%	18,274,416	4.1%	2,162	6,878	4.0%	17,544,600	4.0%	2,551	5,835	3.4%	17,488,537	4.0%	2,997	4,938	2.9%	16,948,219	3.8%	3,432
Franklin...	1,864	6.5%	3,275,155	5.3%	1,757	1,614	5.6%	3,471,405	5.7%	2,151	1,333	4.7%	3,431,034	5.6%	2,574	1,170	4.1%	3,544,064	5.8%	3,029	1,001	3.5%	3,361,835	5.5%	3,358
Gaston.....	6,754	6.7%	12,007,754	5.7%	1,778	5,281	5.2%	11,473,532	5.4%	2,173	4,331	4.3%	11,016,301	5.2%	2,544	3,662	3.6%	10,978,055	5.2%	2,998	3,115	3.1%	10,603,684	5.0%	3,404
Gates.....	333	7.9%	256,888	5.8%	771	269	6.3%	253,649	5.7%	943	220	5.2%	293,228	6.6%	1,333	171	4.0%	260,065	5.9%	1,521	141	3.3%	249,578	5.6%	1,770
Graham.....	235	7.4%	345,761	8.2%	1,471	170	5.3%	296,377	7.0%	1,743	136	4.3%	286,417	6.8%	2,106	106	3.3%	276,135	6.5%	2,605	83	2.6%	266,660	6.3%	3,213
Granville...	1,740	6.7%	3,071,565	5.7%	1,765	1,469	5.6%	3,205,210	6.0%	2,182	1,250	4.8%	3,251,788	6.1%	2,601	1,020	3.9%	3,011,187	5.6%	2,952	823	3.2%	2,755,604	5.1%	3,348
Greene.....	468	6.5%	791,626	7.0%	1,692	337	4.7%	703,720	6.2%	2,088	261	3.6%	661,977	5.8%	2,536	210	2.9%	598,551	5.3%	2,850	169	2.3%	590,265	5.2%	3,493
Guilford....	14,926	6.2%	26,996,798	4.3%	1,809	11,177	4.6%	24,480,204	3.9%	2,190	8,971	3.7%	23,078,063	3.7%	2,573	7,597	3.2%	22,618,944	3.6%	2,977	6,511	2.7%	22,076,458	3.5%	3,391
Halifax.....	1,267	5.9%	2,019,373	7.2%	1,594	859	4.0%	1,614,578	5.7%	1,880	688	3.2%	1,571,274	5.6%	2,284	525	2.4%	1,418,579	5.0%	2,702	412	1.9%	1,238,736	4.4%	3,007
Harnett.....	3,239	6.6%	5,448,890	6.2%	1,682	2,469	5.0%	4,911,150	5.6%	1,989	2,141	4.3%	5,127,710	5.8%	2,395	1,819	3.7%	5,039,119	5.7%	2,770	1,590	3.2%	5,093,369	5.8%	3,203
Haywood...	1,948	6.8%	3,301,120	6.4%	1,695	1,541	5.4%	3,240,626	6.3%	2,103	1,335	4.7%	3,275,306	6.3%	2,453	1,074	3.8%	3,083,347	6.0%	2,871	904	3.2%	2,988,512	5.8%	3,306
Henderson...	3,586	6.7%	5,931,282	5.2%	1,654	2,969	5.5%	5,899,785	5.2%	1,987	2,410	4.5%	5,598,747	4.9%	2,323	2,158	4.0%	5,872,053	5.2%	2,721	1,920	3.6%	6,022,021	5.3%	3,136
Hertford....	526	6.5%	809,780	6.9%	1,540	325	4.0%	595,727	5.0%	1,833	249	3.1%	495,579	4.2%	1,990	185	2.3%	391,032	3.3%	2,114	174	2.2%	489,932	4.1%	2,816
Hoke.....	1,251	6.5%	2,067,159	8.2%	1,652	921	4.8%	1,736,526	6.9%	1,885	776	4.0%	1,758,620	7.0%	2										

TABLE C2. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

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 [S]	% of total	Avg tax liability [S]	Rank					
	Returns filed	% of county	Net tax liability [S]	% of county	Avg tax liability [S]	Returns filed	% of county	Net tax liability [S]	% of county	Avg tax liability [S]	Returns filed	% of county						Net tax liability [S]	% of county	Avg tax liability [S]	Returns filed	Net tax liability	
																	Total	Average					
Alamance..	6,591	8.7%	31,004,752	19.7%	4,704	2,282	3.0%	16,520,732	10.5%	7,240	2,107	2.8%	42,310,633	26.8%	20,081	76,024	1.5%	157,750,975	1.2%	2,075	15	17	27
Alexander..	1,235	7.6%	5,754,255	18.7%	4,659	352	2.2%	2,474,932	8.1%	7,031	339	2.1%	7,084,914	23.1%	20,899	16,344	0.3%	30,735,381	0.2%	1,881	65	54	38
Alleghany..	304	6.5%	1,185,074	15.3%	3,898	93	2.0%	590,624	7.6%	6,351	107	2.3%	2,392,268	31.0%	22,358	4,647	0.1%	7,728,202	0.1%	1,663	94	91	57
Anson.....	483	4.9%	2,161,522	18.5%	4,475	128	1.3%	858,470	7.4%	6,707	94	1.0%	1,459,426	12.5%	15,526	9,789	0.2%	11,661,024	0.1%	1,191	75	83	98
Ashe.....	860	7.6%	3,585,479	18.5%	4,169	234	2.1%	1,520,916	7.9%	6,500	258	2.3%	5,457,312	28.2%	21,152	11,358	0.2%	19,361,299	0.1%	1,705	73	70	53
Avery.....	480	7.3%	2,101,149	18.0%	4,377	129	2.0%	857,596	7.3%	6,648	199	3.0%	3,782,793	32.3%	19,009	6,546	0.1%	11,700,855	0.1%	1,787	87	82	48
Beaufort...	1,882	8.8%	8,224,118	21.7%	4,370	595	2.8%	4,052,058	10.7%	6,810	581	2.7%	9,927,747	26.2%	17,087	21,386	0.4%	37,930,174	0.3%	1,774	50	51	50
Bertie.....	378	5.0%	1,600,239	16.8%	4,233	106	1.4%	788,813	8.3%	7,442	87	1.2%	1,876,611	19.7%	21,570	7,505	0.1%	9,529,989	0.1%	1,270	83	87	92
Bladen.....	820	6.5%	3,627,891	19.4%	4,424	202	1.6%	1,411,175	7.5%	6,986	197	1.6%	4,260,811	22.7%	21,628	12,594	0.2%	18,740,873	0.1%	1,488	70	71	73
Brunswick..	8,409	12.5%	31,195,601	21.4%	3,710	3,161	4.7%	17,977,191	12.4%	5,687	3,230	4.8%	47,555,047	32.7%	14,723	67,058	1.3%	145,525,669	1.1%	2,170	19	19	23
Buncombe..	11,106	8.8%	49,434,267	14.9%	4,451	4,271	3.4%	28,689,858	8.6%	6,717	6,337	5.0%	143,673,934	43.2%	22,672	126,442	2.5%	332,362,928	2.5%	2,629	7	8	15
Burke.....	2,430	6.7%	10,873,708	17.6%	4,475	698	1.9%	4,847,197	7.8%	6,944	686	1.9%	14,556,973	23.6%	21,220	36,361	0.7%	61,791,877	0.5%	1,699	34	35	55
Cabarrus....	11,278	11.4%	54,239,103	20.2%	4,809	4,891	4.9%	36,148,747	13.5%	7,391	5,220	5.3%	93,329,549	34.8%	17,879	98,875	1.9%	268,353,368	2.0%	2,714	11	10	11
Caldwell...	2,236	6.6%	10,425,376	19.2%	4,663	595	1.8%	4,241,615	7.8%	7,129	567	1.7%	11,123,565	20.4%	19,618	33,726	0.7%	54,300,163	0.4%	1,614	36	40	60
Camden.....	656	14.2%	1,782,046	25.4%	2,717	240	5.2%	1,078,659	15.4%	4,494	139	3.0%	1,491,932	21.3%	10,733	4,611	0.1%	7,012,349	0.1%	1,521	95	93	68
Carteret....	3,359	10.6%	13,633,503	16.3%	4,059	1,292	4.1%	8,438,498	10.1%	6,531	1,615	5.1%	37,759,128	45.1%	23,380	31,759	0.6%	83,730,593	0.6%	2,636	37	29	14
Caswell....	674	7.2%	2,619,632	19.0%	3,887	183	2.0%	1,142,458	8.3%	6,243	125	1.3%	3,084,266	22.3%	24,674	9,382	0.2%	13,818,016	0.1%	1,473	77	77	75
Catawba.....	6,356	8.2%	29,822,908	16.4%	4,692	2,194	2.8%	16,031,611	8.8%	7,307	2,960	3.8%	66,739,235	36.8%	22,547	77,797	1.5%	181,468,223	1.4%	2,333	14	15	19
Chatham....	4,413	12.8%	19,093,321	13.4%	4,327	2,396	6.9%	16,378,160	11.5%	6,836	3,839	11.1%	82,391,858	57.7%	21,462	34,597	0.7%	142,897,767	1.1%	4,130	35	20	2
Cherokee...	767	6.6%	2,867,085	20.0%	3,738	211	1.8%	1,221,684	8.5%	5,790	184	1.6%	2,451,088	17.1%	13,321	11,609	0.2%	14,342,196	0.1%	1,235	72	76	94
Chowan....	540	8.5%	2,154,960	16.4%	3,991	159	2.5%	1,018,529	7.8%	6,406	198	3.1%	5,508,180	41.9%	27,819	6,334	0.1%	13,131,459	0.1%	2,073	89	78	28
Clay.....	374	7.9%	1,237,252	18.2%	3,308	129	2.7%	747,297	11.0%	5,793	137	2.9%	2,000,789	29.4%	14,604	4,763	0.1%	6,800,381	0.1%	1,428	93	94	81
Cleveland..	3,196	7.2%	13,984,636	20.3%	4,376	881	2.0%	5,941,256	8.6%	6,744	768	1.7%	13,814,941	20.0%	17,988	44,099	0.9%	68,908,303	0.5%	1,563	27	33	64
Columbus..	1,337	6.4%	5,742,136	20.3%	4,295	341	1.6%	2,270,957	8.0%	6,660	296	1.4%	5,560,723	19.7%	18,786	20,839	0.4%	28,292,051	0.2%	1,358	52	61	85
Craven.....	4,158	9.6%	16,933,518	19.8%	4,073	1,348	3.1%	8,505,380	9.9%	6,310	1,289	3.0%	26,815,069	31.3%	20,803	43,359	0.9%	85,543,741	0.6%	1,973	29	28	33
Cumberland	8,582	6.7%	34,543,005	17.3%	4,025	2,942	2.3%	18,345,086	9.2%	6,236	2,762	2.1%	54,628,860	27.3%	19,779	128,518	2.5%	200,122,590	1.5%	1,557	6	14	66
Currituck...	1,629	13.4%	3,785,289	20.6%	2,324	603	5.0%	2,018,994	11.0%	3,348	473	3.9%	5,887,698	32.0%	12,448	12,144	0.2%	18,386,748	0.1%	1,514	71	72	70
Dare.....	1,898	9.6%	7,601,995	14.6%	4,005	781	4.0%	4,767,473	9.1%	6,104	1,086	5.5%	23,476,436	45.0%	21,617	19,686	0.4%	52,153,192	0.4%	2,649	57	44	12
Davidson...	6,559	8.7%	31,132,543	20.8%	4,747	1,952	2.6%	14,273,685	9.5%	7,312	1,844	2.5%	38,535,337	25.7%	20,898	75,075	1.5%	149,973,769	1.1%	1,998	16	18	31
Davie.....	2,079	10.5%	9,660,846	18.5%	4,647	765	3.9%	5,573,075	10.7%	7,285	1,060	5.4%	20,320,066	39.0%	19,170	19,707	0.4%	52,105,812	0.4%	2,644	56	45	13
Duplin.....	1,195	5.7%	5,442,451	17.9%	4,554	327	1.5%	2,293,694	7.6%	7,014	290	1.4%	6,065,153	20.0%	20,914	21,143	0.4%	30,378,617	0.2%	1,437	51	56	80
Durham.....	15,501	10.5%	73,991,915	17.1%	4,773	6,961	4.7%	49,692,524	11.5%	7,139	8,732	5.9%	172,149,804	39.7%	19,715	147,175	2.9%	433,403,245	3.3%	2,945	5	5	8
Edgecombe..	910	4.5%	3,913,039	13.7%	4,300	244	1.2%	1,681,437	5.9%	6,891	229	1.1%	8,228,366	28.8%	35,932	20,301	0.4%	28,537,645	0.2%	1,406	54	60	83
Forsyth....	14,839	8.7%	69,566,281	15.8%	4,688	5,819	3.4%	42,002,585	9.5%	7,218	8,227	4.8%	184,835,032	41.9%	22,467	171,378	3.4%	441,055,430	3.3%	2,574	4	4	17
Franklin...	2,938	10.3%	13,970,514	22.8%	4,755	979	3.4%	7,032,098	11.5%	7,183	807	2.8%	14,383,256	23.5%	17,823	28,638	0.6%	61,231,993	0.5%	2,138	40	36	24
Gaston.....	8,911	8.8%	41,309,090	19.5%	4,636	3,148	3.1%	22,428,673	10.6%	7,125	3,301	3.3%	59,982,390	28.3%	18,171	101,328	2.0%	212,298,624	1.6%	2,095	10	13	26
Gates.....	421	9.9%	1,094,825	24.7%	2,601	106	2.5%	459,010	10.4%	4,330	49	1.2%	743,782	16.8%	15,179	4,242	0.1%	4,427,720	0.0%	1,044	96	97	99
Graham.....	205	6.4%	827,497	19.6%	4,037	27	0.8%	165,134	3.9%	6,116	30	0.9%	855,795	20.3%	28,527	3,197	0.1%	4,220,532	0.0%	1,320	98	98	88
Granville...	2,616	10.0%	12,182,075	22.7%	4,657	922	3.5%	6,652,870	12.4%	7,216	710	2.7%	11,483,833	21.4%	16,174	26,114	0.5%	53,671,905	0.4%	2,055	47	43	29
Greene.....	449	6.2%	2,059,196	18.2%	4,586	114	1.6%	820,196	7.2%	7,195	111	1.5%	2,780,522	24.6%	25,050	7,219	0.1%	11,317,411	0.1%	1,568	85	84	63
Guilford....	20,447	8.5%	95,122,408	15.2%	4,652	8,255	3.4%	59,409,981	9.5%	7,197	11,451	4.8%	272,041,730	43.5%	23,757	240,740	4.7%	625,738,242	4.8%	2,599	3	3	16
Halifax.....	1,228	5.7%	5,130,769	18.2%	4,178	345	1.6%	2,264,224	8.1%	6,563	337	1.6%	6,238,936	22.2%	18,513	21,430	0.4%	28,114,898	0.2%	1,312	49	62	89
Harnett....	4,440	9.0%	19,787,074	22.4%	4,457	1,326	2.7%	8,940,801	10.1%	6,743	1,025	2.1%	19,213,218	21.7%	18,745	49,413	1.0%	88,341,854	0.7%	1,788	24	27	47
Haywood...	2,431	8.5%	10,428,379	20.2%	4,290	737	2.6%	4,986,664	9.7%	6,766	713	2.5%	11,840,756	22.9%	16,607	28,461	0.6%	51,664,117	0.4%	1,815	41	47	43
Henderson...	5,418	10.1%	22,945,074	20.2%	4,235	1,932	3.6%	12,209,493	10.8%	6,320	2,054	3.8%	33,120,837	29.2%	16,125	53,795	1.1%	113,541,545	0.9%	2,111	23	2	

TABLE C2. TAX YEAR 2020 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 [\$]
Johnston	13,424	14.4%	278,407	0.1%	21	11,972	12.8%	1,847,425	0.9%	154	10,350	11.1%	5,035,235	2.3%	486	9,407	10.1%	8,815,379	4.1%	937	7,471	8.0%	10,203,699	4.7%	1,366
Jones.....	612	16.9%	6,820	0.1%	11	584	16.2%	78,172	1.4%	134	519	14.4%	229,190	4.2%	442	445	12.3%	389,351	7.1%	875	305	8.4%	396,063	7.2%	1,299
Lee.....	4,028	15.2%	177,342	0.3%	44	3,676	13.9%	556,138	1.0%	151	3,538	13.4%	1,749,776	3.2%	495	3,275	12.4%	3,083,637	5.7%	942	2,326	8.8%	3,128,216	5.8%	1,345
Lenoir.....	4,385	18.1%	132,437	0.4%	30	4,159	17.2%	531,109	1.5%	128	3,775	15.6%	1,735,573	4.8%	460	3,268	13.5%	3,006,500	8.3%	920	2,079	8.6%	2,764,559	7.6%	1,330
Lincoln.....	5,404	14.7%	157,158	0.2%	29	4,352	11.9%	704,191	0.7%	162	3,893	10.6%	1,978,752	2.0%	508	3,801	10.4%	3,592,369	3.5%	945	2,892	7.9%	3,950,677	3.9%	1,366
Macon	2,856	18.2%	34,648	0.1%	12	2,390	15.2%	343,267	1.3%	144	2,205	14.1%	1,037,051	3.9%	470	1,729	11.0%	1,444,443	5.4%	835	1,261	8.0%	1,505,954	5.7%	1,194
Madison.....	1,580	17.2%	51,468	0.4%	33	1,368	14.9%	224,826	1.6%	164	1,179	12.8%	575,516	4.0%	488	1,101	12.0%	1,020,668	7.0%	927	822	9.0%	1,094,086	7.5%	1,331
Martin.....	1,841	19.4%	37,460	0.3%	20	1,656	17.4%	216,827	1.7%	131	1,358	14.3%	617,371	4.8%	455	1,148	12.1%	1,022,804	7.9%	891	804	8.5%	1,036,123	8.0%	1,289
McDowell.....	3,330	17.7%	60,271	0.2%	18	2,720	14.4%	397,726	1.4%	146	2,469	13.1%	1,220,076	4.2%	494	2,487	13.2%	2,374,127	8.1%	955	1,792	9.5%	2,391,604	8.2%	1,335
Mecklenburg	69,125	13.5%	6,016,454	0.3%	87	61,785	12.0%	11,330,825	0.6%	183	57,887	11.3%	31,868,567	1.6%	551	51,479	10.0%	51,398,105	2.6%	998	41,271	8.0%	59,794,778	3.1%	1,449
Mitchell.....	1,263	19.9%	14,483	0.1%	11	900	14.2%	141,701	1.4%	157	788	12.4%	345,077	3.5%	438	647	10.2%	573,453	5.8%	886	564	8.9%	736,211	7.4%	1,305
Montgomery	1,778	17.5%	49,995	0.3%	28	1,594	15.7%	226,705	1.3%	142	1,581	15.6%	740,937	4.2%	469	1,242	12.2%	1,167,056	6.6%	940	886	8.7%	1,160,364	6.5%	1,310
Moore	6,400	14.7%	215,630	0.2%	34	5,426	12.4%	865,518	0.7%	160	4,688	10.8%	2,271,641	1.9%	485	3,942	9.0%	3,536,298	2.9%	897	3,043	7.0%	3,824,339	3.1%	1,257
Nash.....	7,239	16.8%	144,791	0.2%	20	6,834	15.9%	961,973	1.2%	141	5,872	13.7%	2,845,421	3.6%	485	5,027	11.7%	4,725,765	5.9%	940	3,791	8.8%	5,266,794	6.6%	1,389
New Hanover	16,073	15.2%	1,531,157	0.4%	95	14,050	13.3%	2,859,980	0.8%	204	12,094	11.4%	6,881,837	1.9%	569	10,296	9.7%	10,384,321	2.9%	1,009	8,105	7.7%	11,457,269	3.2%	1,414
Northampton	1,260	17.1%	23,213	0.3%	18	1,287	17.4%	145,195	1.6%	113	1,098	14.9%	441,782	5.0%	402	913	12.4%	741,123	8.3%	812	659	8.9%	739,887	8.3%	1,123
Onslow.....	10,359	15.3%	205,578	0.2%	20	9,952	14.7%	1,508,167	1.5%	152	10,501	15.5%	4,596,985	4.6%	438	7,885	11.6%	6,168,695	6.2%	782	5,907	8.7%	6,568,596	6.6%	1,112
Orange.....	8,543	14.1%	616,740	0.2%	72	6,448	10.7%	1,304,051	0.4%	202	6,140	10.2%	3,534,867	1.1%	576	5,351	8.8%	5,290,212	1.7%	989	3,934	6.5%	5,554,420	1.8%	1,412
Pamlico	906	16.8%	6,878	0.1%	8	727	13.5%	109,180	1.1%	150	659	12.2%	295,610	2.9%	449	555	10.3%	465,723	4.6%	839	425	7.9%	501,451	4.9%	1,180
Pasquotank..	2,746	16.1%	89,633	0.4%	33	2,708	15.9%	356,343	1.6%	132	2,348	13.8%	964,527	4.2%	411	1,814	10.7%	1,399,359	6.1%	771	1,456	8.5%	1,591,547	7.0%	1,093
Pender.....	4,274	16.1%	180,003	0.3%	42	3,515	13.3%	544,942	0.9%	155	3,083	11.6%	1,497,837	2.5%	486	2,646	10.0%	2,426,539	4.0%	917	2,002	7.6%	2,574,915	4.2%	1,286
Perquimans..	818	14.9%	16,580	0.2%	20	783	14.2%	100,644	1.2%	129	639	11.6%	282,488	3.4%	442	575	10.5%	456,495	5.5%	794	442	8.0%	477,978	5.8%	1,081
Person.....	2,912	16.8%	39,652	0.1%	14	2,473	14.2%	363,239	1.2%	147	2,093	12.1%	1,017,637	3.3%	486	1,978	11.4%	1,855,433	6.1%	938	1,462	8.4%	1,946,481	6.4%	1,331
Pitt.....	12,495	17.1%	239,436	0.1%	19	11,580	15.8%	1,698,540	1.0%	147	9,943	13.6%	5,029,353	3.1%	506	7,759	10.6%	7,429,074	4.5%	957	5,784	7.9%	8,033,175	4.9%	1,389
Polk.....	1,379	16.0%	29,106	0.2%	21	1,194	13.9%	184,560	1.1%	155	982	11.4%	449,720	2.7%	458	816	9.5%	657,385	3.9%	806	735	8.5%	795,036	4.7%	1,082
Randolph.....	10,640	16.6%	327,429	0.3%	31	9,077	14.2%	1,379,880	1.2%	152	9,297	14.5%	4,610,569	2.0%	496	7,683	12.0%	7,147,032	6.2%	930	5,490	8.6%	7,470,202	6.5%	1,361
Richmond....	3,651	19.2%	31,811	0.1%	9	3,437	18.1%	435,419	1.8%	127	3,079	16.2%	1,413,495	5.8%	459	2,236	11.8%	1,973,770	8.1%	883	1,512	8.0%	1,973,858	8.1%	1,305
Robeson.....	9,103	19.3%	275,143	0.5%	30	9,392	19.9%	1,128,746	2.0%	120	7,600	16.1%	3,274,839	5.8%	431	5,865	12.4%	5,228,769	9.2%	892	4,049	8.6%	5,427,351	9.6%	1,340
Rockingham	6,700	16.8%	117,398	0.2%	18	5,981	15.0%	890,126	1.4%	149	5,638	14.1%	2,727,727	4.2%	484	4,758	11.9%	4,321,405	6.6%	908	3,471	8.7%	4,517,016	6.9%	1,301
Rowan.....	10,675	16.6%	231,048	0.2%	22	9,379	14.6%	1,358,833	1.2%	145	8,466	13.2%	4,106,074	3.5%	485	7,498	11.7%	7,148,216	6.1%	953	5,655	8.8%	7,723,843	6.6%	1,366
Rutherford...	4,894	18.1%	165,703	0.4%	34	4,139	15.3%	615,777	1.5%	149	3,772	13.9%	1,713,617	4.3%	454	3,153	11.6%	2,708,252	6.8%	859	2,320	8.6%	2,881,316	7.2%	1,242
Sampson.....	4,737	18.1%	101,546	0.2%	21	4,598	17.6%	608,554	1.5%	132	3,793	14.5%	1,710,008	4.1%	451	3,100	11.9%	2,796,165	6.7%	902	2,225	8.5%	2,984,985	7.2%	1,342
Scotland.....	2,770	19.7%	39,174	0.2%	14	2,650	18.8%	326,340	1.6%	123	2,192	15.6%	959,304	4.6%	438	1,616	11.5%	1,439,430	6.9%	891	1,115	7.9%	1,450,527	7.0%	1,301
Stanly.....	4,352	15.9%	134,375	0.2%	31	3,729	13.6%	585,172	1.1%	157	3,393	12.4%	1,700,903	3.1%	501	3,070	11.2%	2,871,112	5.3%	935	2,395	8.8%	3,278,067	6.1%	1,369
Stokes.....	3,262	16.0%	144,190	0.4%	44	2,720	13.3%	437,893	1.2%	161	2,462	12.1%	1,209,079	3.2%	491	2,202	10.8%	2,096,008	5.6%	952	1,835	9.0%	2,442,928	6.5%	1,331
Surry.....	4,901	17.1%	285,985	0.5%	58	4,277	14.9%	662,146	1.2%	155	4,109	14.3%	1,975,921	3.5%	481	3,236	11.3%	2,905,596	5.2%	898	2,415	8.4%	3,124,757	5.6%	1,294
Swain.....	996	13.1%	18,599	0.3%	19	1,808	23.8%	127,631	1.8%	71	1,090	14.3%	352,775	5.0%	324	830	10.9%	502,827	7.1%	606	683	9.0%	543,004	7.7%	795
Transylvania	2,208	15.7%	54,044	0.2%	24	1,891	13.5%	300,374	1.1%	159	1,734	12.3%	835,430	3.1%	482	1,488	10.6%	1,307,260	4.8%	879	1,128	8.0%	1,435,041	5.3%	1,272
Tyrrell.....	307	20.2%	3,688	0.2%	12	300	19.7%	37,444	1.7%	125	218	14.3%	100,056	4.6%	459	162	10.6%	150,219	6.9%	927	128	8.4%	170,974	7.9%	1,336
Union.....	15,572	15.2%	1,182,269	0.3%	76	11,175	10.9%	1,945,108	0.5%	174	9,700	9.5%	5,067,014	1.3%	522	8,775	8.6%	8,300,053	2.2%	946	7,054	6.9%	9,496,774	2.5%	1,346
Vance.....	3,539	18.7%	49,667	0.2%	14	3,360	17.7%	432,169	1.6%	129	3,124	16.5%	1,482,808	5.4%	475	2,584	13.6%	2,410,726	8.8%	933	1,620	8.6%	2,160,390	7.9%	1,334
Wake.....	65,555	12.7%	5,294,824	0.3%	81	52,175	10.1%	9,976,727	0.5%	191	48,260	9.4%	27,363,809	1.3%	567	43,756	8.5%	44,249,899	2.1%	1,011	37,344	7.3%	54,935,709	2.6%	1,471
Warren.....	1,180	17.9%	32,804	0.4%	28	1,123	17.0%	140,087	1.7%	125	1,058	16.0%	481,099	5.9%	455	894	13.6%	822,887	10.1%	920	606	9.2%	805,194	9.9%	1,329
Washington..	882	18.4%	21,386	0.4%	24	928	19.4%	125,615	2.1%	135	743	15.5%	341,922	5.8%	460	566	11.8%	515,259	8.7%	910	380	7.9%	482,542	8.1%	1,270
Watauga.....	3,695	18.5%	189,935	0.4%	51	2,838	14.2%	574,029	1.2%	202	2,347	11.7%	1,345,239	2.7%	573	1,889	9.4%	1,809,335	3.6%	958	1,398	7.0%	1,853,680	3.7%	1,326
Wayne.....	7,391	15.4%	233,624	0.3%	32	7,795	16.2%	1,068,164	1.3%	137	7,146	14.9%	3,324,153	4.2%	465	6,178	12.9%	5,536,039	7.0%	896	4,184	8.7%	5,438,238	6.8%	1,300
Wilkes.....	5,195	18.0%	142,648	0.3%	27	4,326	15.0%	626,096	1.2%	145	3,872	13.4%	1,858,709	3.6%	480	3,424	11.8%	3,165,436	6.1%	924	2,463	8.5%	3,200,753	6.2%	1,300
Wilson.....	6,489	16.7%	209,719	0.3%	32	6,464	16.6%	913,548	1.3%	141	5,474														

TABLE C2. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

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	6,389	6.8%	11,349,609	5.3%	1,776	5,274	5.7%	11,516,359	5.3%	2,184	4,414	4.7%	11,515,813	5.3%	2,609	3,876	4.2%	11,914,311	5.5%	3,074	3,390	3.6%	11,887,960	5.5%	3,507
Jones.....	260	7.2%	418,780	7.7%	1,611	167	4.6%	334,807	6.1%	2,005	143	4.0%	320,793	5.9%	2,243	114	3.2%	321,496	5.9%	2,820	117	3.2%	376,487	6.9%	3,218
Lee.....	1,726	6.5%	3,024,651	5.6%	1,752	1,415	5.3%	2,958,212	5.5%	2,091	1,207	4.6%	2,970,772	5.5%	2,461	871	3.3%	2,496,949	4.6%	2,867	779	2.9%	2,577,697	4.8%	3,309
Lenoir.....	1,391	5.7%	2,293,970	6.3%	1,649	1,062	4.4%	2,159,048	6.0%	2,033	822	3.4%	1,992,859	5.5%	2,424	677	2.8%	1,842,695	5.1%	2,722	543	2.2%	1,798,459	5.0%	3,312
Lincoln.....	2,235	6.1%	3,887,826	3.8%	1,740	1,916	5.2%	4,069,565	4.0%	2,124	1,673	4.6%	4,271,048	4.2%	2,553	1,389	3.8%	4,119,525	4.1%	2,966	1,296	3.5%	4,426,446	4.4%	3,415
Macon	989	6.3%	1,486,719	5.6%	1,503	764	4.9%	1,433,971	5.4%	1,877	588	3.8%	1,310,661	4.9%	2,229	525	3.3%	1,357,918	5.1%	2,587	423	2.7%	1,288,593	4.8%	3,046
Madison.....	587	6.4%	976,286	6.7%	1,663	511	5.6%	1,064,625	7.3%	2,083	383	4.2%	957,509	6.6%	2,500	334	3.6%	955,546	6.6%	2,861	287	3.1%	985,181	6.8%	3,433
Martin.....	598	6.3%	1,027,355	8.0%	1,718	412	4.3%	854,525	6.6%	2,074	324	3.4%	787,509	6.1%	2,431	283	3.0%	813,267	6.3%	2,874	204	2.1%	666,921	5.2%	3,269
McDowell.....	1,211	6.4%	2,037,225	7.0%	1,682	975	5.2%	2,045,317	7.0%	2,098	791	4.2%	1,988,096	6.8%	2,513	644	3.4%	1,876,042	6.4%	2,913	542	2.9%	1,799,621	6.1%	3,320
Mecklenburg	33,305	6.5%	62,917,015	3.2%	1,889	26,941	5.3%	62,166,793	3.2%	2,308	21,417	4.2%	58,252,421	3.0%	2,720	17,830	3.5%	55,706,974	2.9%	3,124	15,039	2.9%	53,480,816	2.7%	3,556
Mitchell.....	426	6.7%	715,857	7.2%	1,680	355	5.6%	771,886	7.8%	2,174	274	4.3%	671,622	6.8%	2,451	232	3.7%	697,889	7.1%	3,008	201	3.2%	664,939	6.7%	3,308
Montgomery	610	6.0%	1,037,178	5.9%	1,700	490	4.8%	1,015,071	5.7%	2,174	402	4.0%	1,037,474	5.9%	2,581	304	3.0%	892,695	5.0%	2,936	244	2.4%	834,593	4.7%	3,420
Moore	2,523	5.8%	3,915,137	3.2%	1,552	2,266	5.2%	4,236,076	3.5%	1,869	1,964	4.5%	4,259,058	3.5%	2,169	1,696	3.9%	4,165,511	3.4%	2,456	1,570	3.6%	4,547,066	3.7%	2,896
Nash.....	2,885	6.7%	5,105,447	6.4%	1,770	2,120	4.9%	4,513,083	5.7%	2,129	1,680	3.9%	4,271,685	5.4%	2,543	1,338	3.1%	3,909,186	4.9%	2,922	1,137	2.6%	3,830,814	4.8%	3,369
New Hanover	6,556	6.2%	11,814,116	3.3%	1,802	5,234	5.0%	11,309,684	3.2%	2,161	4,118	3.9%	10,487,815	3.0%	2,547	3,649	3.5%	10,566,578	3.0%	2,896	3,129	3.0%	10,313,236	2.9%	3,276
Northampton	462	6.3%	638,187	7.2%	1,381	362	4.9%	643,406	7.2%	1,777	261	3.5%	498,782	5.6%	1,911	211	2.9%	512,266	5.7%	2,428	161	2.2%	458,198	5.1%	2,846
Onslow.....	4,592	6.8%	6,584,074	6.6%	1,434	3,503	5.2%	6,013,873	6.1%	1,717	2,932	4.3%	5,994,119	6.0%	2,044	2,410	3.6%	5,830,156	5.9%	2,419	1,953	2.9%	5,399,236	5.4%	2,765
Orange.....	3,302	5.5%	5,983,122	1.9%	1,812	2,631	4.4%	5,714,602	1.8%	2,172	2,181	3.6%	5,439,989	1.7%	2,494	1,972	3.3%	5,763,632	1.8%	2,923	1,780	2.9%	5,839,939	1.9%	3,281
Pamlico	331	6.1%	474,010	4.7%	1,432	254	4.7%	455,537	4.5%	1,793	236	4.4%	525,207	5.2%	2,225	195	3.6%	476,090	4.7%	2,441	182	3.4%	544,565	5.3%	2,992
Pasquotank	1,113	6.5%	1,464,200	6.4%	1,316	904	5.3%	1,454,741	6.4%	1,609	756	4.4%	1,363,125	6.0%	1,803	593	3.5%	1,218,948	5.4%	2,056	496	2.9%	1,225,131	5.4%	2,470
Pender.....	1,562	5.9%	2,607,705	4.3%	1,669	1,324	5.0%	2,649,627	4.3%	2,001	1,143	4.3%	2,794,887	4.6%	2,445	991	3.7%	2,793,393	4.6%	2,819	849	3.2%	2,782,593	4.6%	3,277
Perquimans..	358	6.5%	488,581	5.9%	1,365	284	5.2%	446,475	5.4%	1,572	278	5.1%	523,626	6.3%	1,884	230	4.2%	515,465	6.2%	2,241	183	3.3%	475,924	5.7%	2,601
Person.....	1,219	7.0%	2,104,707	6.9%	1,727	972	5.6%	2,122,850	6.9%	2,184	727	4.2%	1,802,578	5.9%	2,479	642	3.7%	1,918,219	6.3%	2,988	560	3.2%	1,906,287	6.2%	3,404
Pitt.....	4,391	6.0%	7,933,000	4.8%	1,807	3,339	4.6%	7,178,231	4.4%	2,150	2,625	3.6%	6,671,477	4.1%	2,542	2,242	3.1%	6,673,672	4.1%	2,977	1,927	2.6%	6,485,271	4.0%	3,365
Polk.....	515	6.0%	708,646	4.2%	1,376	458	5.3%	728,456	4.3%	1,591	396	4.6%	794,208	4.7%	2,006	343	4.0%	740,393	4.4%	2,159	269	3.1%	699,140	4.1%	2,599
Randolph.....	4,281	6.7%	7,469,095	6.5%	1,745	3,403	5.3%	7,258,279	6.3%	2,133	2,699	4.2%	7,018,637	6.1%	2,000	2,230	3.5%	6,740,606	5.9%	3,023	1,909	3.0%	6,653,088	5.8%	3,485
Richmond.....	1,076	5.7%	1,786,824	7.3%	1,661	806	4.2%	1,546,074	6.3%	1,918	644	3.4%	1,519,258	6.2%	2,359	468	2.5%	1,317,852	5.4%	2,816	414	2.2%	1,347,765	5.5%	3,255
Robeson.....	2,614	5.5%	4,414,856	7.8%	1,689	1,922	4.1%	3,990,894	7.0%	2,076	1,456	3.1%	3,565,135	6.3%	2,449	1,119	2.4%	3,170,012	5.6%	2,833	858	1.8%	2,770,987	4.9%	3,230
Rockingham	2,563	6.4%	4,283,922	6.6%	1,671	2,022	5.2%	4,171,434	6.4%	2,023	1,681	4.2%	4,020,061	6.2%	2,391	1,324	3.3%	3,800,434	5.8%	2,870	1,132	2.8%	3,686,573	5.6%	3,257
Rowan.....	4,314	6.7%	7,626,716	6.5%	1,768	3,300	5.1%	7,008,836	6.0%	2,124	2,665	4.2%	6,753,136	5.7%	2,534	2,296	3.6%	6,690,279	5.7%	2,914	1,948	3.0%	6,619,449	5.6%	3,398
Rutherford...	1,693	6.3%	2,607,294	6.5%	1,540	1,432	5.3%	2,701,306	6.8%	1,886	1,072	4.0%	2,405,171	6.0%	2,244	885	3.3%	2,367,314	5.9%	2,675	780	2.9%	2,451,286	6.2%	3,143
Sampson.....	1,700	6.5%	2,929,566	7.0%	1,723	1,232	4.7%	2,598,628	6.2%	2,109	957	3.7%	2,492,592	6.0%	2,605	751	2.9%	2,236,088	5.4%	2,977	602	2.3%	1,985,499	4.8%	3,298
Scotland.....	825	5.9%	1,327,753	6.4%	1,609	600	4.3%	1,188,837	5.7%	1,981	455	3.2%	1,085,234	5.2%	2,385	326	2.3%	867,713	4.2%	2,662	344	2.4%	1,077,714	5.2%	3,133
Stanly.....	1,828	6.7%	3,161,689	5.8%	1,730	1,405	5.1%	2,992,880	5.5%	2,130	1,218	4.5%	3,138,795	5.8%	2,577	1,099	4.0%	3,246,326	6.0%	2,954	995	3.6%	3,388,644	6.3%	3,406
Stokes.....	1,410	6.9%	2,428,267	6.5%	1,722	1,163	5.7%	2,451,426	6.6%	2,108	985	4.8%	2,396,009	6.4%	2,432	905	4.4%	2,720,777	7.3%	3,006	714	3.5%	2,444,506	6.5%	3,424
Surry.....	1,852	6.5%	3,076,276	5.5%	1,661	1,481	5.2%	3,062,723	5.5%	2,068	1,192	4.2%	2,907,306	5.2%	2,439	1,035	3.6%	3,066,910	5.5%	2,963	837	2.9%	2,828,501	5.0%	3,379
Swain.....	530	7.0%	592,793	8.4%	1,118	380	5.0%	497,474	7.0%	1,309	241	3.2%	392,996	5.6%	1,631	204	2.7%	389,306	5.5%	1,908	173	2.3%	401,945	5.7%	2,323
Transylvania	890	6.3%	1,395,336	5.2%	1,568	724	5.2%	1,381,395	5.1%	1,908	605	4.3%	1,362,337	5.0%	2,252	552	3.9%	1,455,511	5.4%	2,637	425	3.0%	1,256,793	4.6%	2,957
Tyrrell.....	92	6.0%	160,351	7.4%	1,743	74	4.9%	154,197	7.1%	2,084	56	3.7%	126,315	5.8%	2,256	45	3.0%	122,366	5.6%	2,719	36	2.4%	118,512	5.5%	3,292
Union.....	5,799	5.7%	10,112,013	2.7%	1,744	4,922	4.8%	10,720,027	2.8%	2,178	4,141	4.1%	10,510,442	2.8%	2,538	3,625	3.5%	10,841,851	2.8%	2,991	3,370	3.3%	11,395,977	3.0%	3,382
Vance.....	1,103	5.8%	1,879,946	6.9%	1,704	783	4.1%	1,641,138	6.0%	2,096	572	3.0%	1,462,242	5.3%	2,556	435	2.3%	1,226,272	4.5%	2,819	394	2.1%	1,289,257	4.7%	3,272
Wake.....	31,449	6.1%	59,658,334	2.9%	1,897	26,524	5.2%	60,906,277	2.9%	2,296	22,257	4.3%	60,200,626	2.9%	2,705	19,316	3.8%	60,329,346	2.9%	3,123	17,011	3.3%	60,206,561	2.9%	3



TABLE C2. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

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 [S]	% of total	Avg tax liability [S]	Rank	
	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]	Returns filed	% of county	Net tax [S]	% of county	Avg tax [S]						Returns filed	Net tax liability
Johnston	10,720	11.5%	51,444,465	23.8%	4,799	3,742	4.0%	27,719,905	12.8%	7,408	2,871	3.1%	52,596,051	24.3%	18,320	93,300	1.8%	216,124,618	1.6%	2,316	12	20
Jones	230	6.4%	1,048,543	19.2%	4,559	62	1.7%	442,383	8.1%	7,135	54	1.5%	1,108,449	20.3%	20,527	3,612	0.1%	5,471,334	0.0%	1,515	97	96
Lee	2,251	8.5%	10,204,466	19.0%	4,533	729	2.8%	5,119,121	9.5%	7,022	639	2.4%	15,799,195	29.3%	24,725	26,460	0.5%	53,846,172	0.4%	2,035	45	42
Lenoir	1,301	5.4%	5,841,697	16.1%	4,490	367	1.5%	2,679,362	7.4%	7,301	378	1.6%	9,424,742	26.0%	24,933	24,207	0.5%	36,203,010	0.3%	1,496	48	53
Lincoln	4,054	11.0%	19,118,129	18.8%	4,716	1,675	4.6%	12,018,733	11.8%	7,175	2,129	5.8%	39,135,929	38.6%	18,382	36,709	0.7%	101,430,348	0.8%	2,763	33	25
Macon	1,145	7.3%	4,560,711	17.1%	3,983	351	2.2%	2,239,573	8.4%	6,381	451	2.9%	8,599,649	32.3%	19,068	15,677	0.3%	26,643,158	0.2%	1,700	66	65
Madison	687	7.5%	2,995,833	20.7%	4,361	176	1.9%	1,281,258	8.8%	7,280	163	1.8%	2,312,565	16.0%	14,188	9,178	0.2%	14,495,367	0.1%	1,579	78	75
Martin	591	6.2%	2,698,696	20.9%	4,566	167	1.8%	1,179,329	9.1%	7,062	128	1.3%	1,953,268	15.1%	15,260	9,514	0.2%	12,911,455	0.1%	1,357	76	80
McDowell	1,284	6.8%	5,745,389	19.6%	4,475	296	1.6%	2,022,794	6.9%	6,834	304	1.6%	5,339,793	18.2%	17,565	18,845	0.4%	29,298,081	0.2%	1,555	61	86
Mecklenburg	48,972	9.5%	234,909,900	12.0%	4,797	23,562	4.6%	170,209,357	8.7%	7,224	44,215	8.6%	1,096,062,924	56.1%	24,789	512,828	10.1%	1,954,114,929	14.8%	3,810	2	4
Mitchell	471	7.4%	2,164,727	21.9%	4,596	113	1.8%	816,277	8.2%	7,224	204	1.6%	1,583,664	16.0%	15,228	6,338	0.1%	9,897,786	0.1%	1,562	88	86
Montgomery	616	6.1%	2,764,458	15.6%	4,488	170	1.7%	1,237,642	7.0%	7,280	242	2.4%	5,553,953	31.3%	22,950	10,159	0.2%	17,718,057	0.1%	1,744	73	52
Moore	5,028	11.5%	19,856,302	16.2%	3,949	2,202	5.0%	13,230,529	10.8%	6,008	2,857	6.6%	57,818,833	47.1%	20,238	43,605	0.9%	122,741,938	0.9%	2,815	28	21
Nash	3,050	7.1%	13,973,769	17.5%	4,582	1,010	2.3%	7,185,384	9.0%	7,114	1,029	2.4%	23,030,992	28.9%	22,382	43,012	0.8%	79,765,104	0.6%	1,854	30	40
New Hanover	10,474	9.9%	47,290,890	13.3%	4,515	4,526	4.3%	31,594,314	8.9%	6,981	1,261	9.0%	187,943,028	83.0%	25,532	105,665	2.1%	354,434,225	2.7%	3,354	8	7
Northampton	481	6.5%	1,775,913	19.9%	3,692	118	1.6%	741,707	8.3%	6,286	106	1.4%	1,555,370	17.4%	14,673	7,379	0.1%	8,915,029	0.1%	1,208	84	88
Onslow	5,135	7.6%	19,704,850	19.9%	3,837	1,440	2.1%	8,772,513	8.8%	6,092	1,165	1.7%	21,856,660	22.0%	18,761	67,734	1.3%	99,203,502	0.8%	1,465	18	26
Orange	6,621	10.9%	30,532,975	9.7%	4,612	3,724	6.2%	26,312,961	8.3%	7,066	7,847	13.0%	213,466,441	67.7%	27,204	60,474	1.2%	315,353,951	2.4%	5,215	22	9
Pamlico	537	10.0%	2,193,795	21.5%	4,085	201	3.7%	1,250,434	12.3%	6,221	185	3.4%	2,893,645	28.4%	15,641	5,393	0.1%	10,192,125	0.1%	1,890	91	85
Pasquotank	1,403	8.2%	4,443,197	19.5%	3,167	387	2.3%	2,033,629	8.9%	5,255	307	1.8%	5,173,749	22.7%	16,853	17,031	0.3%	22,778,129	0.2%	1,337	63	68
Pender	2,902	11.0%	13,003,817	21.3%	4,481	1,075	4.1%	7,390,025	12.1%	6,874	1,113	4.2%	19,760,057	32.4%	17,754	26,479	0.5%	61,006,340	0.5%	2,304	44	37
Perquimans	578	10.5%	1,938,001	23.4%	3,353	179	3.3%	990,389	12.0%	5,533	149	2.7%	1,573,479	19.0%	10,560	5,496	0.1%	8,286,125	0.1%	1,508	90	89
Person	1,542	8.9%	7,072,342	23.1%	4,586	478	2.8%	3,400,772	11.1%	7,115	311	1.8%	5,064,016	16.5%	16,283	17,369	0.3%	30,614,213	0.2%	1,763	62	55
Pitt	6,039	8.3%	28,156,987	17.2%	4,663	2,250	3.1%	16,011,807	9.8%	7,116	2,801	3.8%	62,187,408	38.0%	22,202	73,175	1.4%	163,727,431	1.2%	2,237	17	16
Polk	819	9.5%	2,929,662	17.3%	3,577	308	3.6%	1,715,460	10.1%	5,570	398	4.6%	6,496,884	38.4%	16,324	8,612	0.2%	16,928,665	0.1%	1,966	79	74
Randolph	4,833	7.6%	22,753,211	19.8%	4,708	1,290	2.0%	9,595,276	8.3%	7,438	1,176	1.8%	26,710,593	23.2%	22,713	64,008	1.3%	115,133,897	0.9%	1,799	21	23
Richmond	1,122	5.9%	4,876,317	19.9%	4,346	271	1.4%	1,850,872	7.6%	6,830	253	1.3%	4,405,533	18.0%	17,413	18,969	0.4%	24,478,848	0.2%	1,290	59	67
Robeson	2,177	4.6%	9,650,454	17.0%	4,433	532	1.1%	3,590,575	6.3%	6,749	506	1.1%	10,193,803	18.0%	20,146	47,193	0.9%	56,681,564	0.4%	1,201	26	38
Rockingham	3,018	7.6%	13,508,873	20.7%	4,476	861	2.2%	6,006,801	9.2%	6,977	746	1.9%	13,243,265	20.3%	17,752	39,395	0.8%	65,295,035	0.5%	1,635	31	34
Rowan	5,018	7.8%	23,228,994	19.8%	4,629	1,566	2.4%	11,238,295	9.6%	7,176	1,378	2.1%	27,770,696	23.6%	20,153	64,158	1.3%	117,504,415	0.9%	1,831	20	22
Rutherford	1,914	7.1%	7,924,585	19.9%	4,140	527	1.9%	3,367,171	8.4%	6,389	492	1.8%	7,940,256	19.9%	16,139	27,073	0.5%	39,849,048	0.3%	1,472	43	50
Sampson	1,633	6.2%	7,547,612	18.1%	4,622	400	1.5%	2,892,555	6.9%	7,231	424	1.6%	10,737,166	25.8%	25,324	26,152	0.5%	41,620,964	0.3%	1,592	46	61
Scotland	768	5.5%	3,208,934	15.5%	4,178	226	1.6%	1,425,118	6.9%	6,306	174	1.2%	6,353,311	30.6%	36,513	14,061	0.3%	20,749,389	0.2%	1,476	68	69
Stanly	2,510	9.2%	11,844,430	21.9%	4,719	716	2.6%	5,166,575	9.5%	7,216	624	2.3%	12,630,294	23.3%	20,241	27,334	0.5%	54,139,262	0.4%	1,981	42	41
Stokes	1,884	9.2%	8,875,912	23.7%	4,711	521	2.6%	3,734,699	10.0%	7,168	363	1.8%	6,011,680	16.1%	16,561	20,426	0.4%	37,393,374	0.3%	1,831	53	52
Surry	2,099	7.3%	9,503,588	17.0%	4,528	594	2.1%	4,280,372	7.6%	7,206	660	2.3%	18,363,253	32.8%	27,823	28,688	0.6%	56,043,334	0.4%	1,954	39	39
Swain	425	5.6%	1,288,664	18.2%	3,032	144	1.9%	691,174	9.8%	4,800	108	1.4%	1,270,091	18.0%	11,760	7,612	0.1%	7,069,279	0.1%	929	82	92
Transylvania	1,364	9.7%	5,516,957	20.4%	4,045	449	3.2%	2,677,964	9.9%	5,964	587	4.2%	8,066,664	29.8%	13,742	14,045	0.3%	27,045,106	0.2%	1,926	69	64
Tyrrell	68	4.5%	284,865	13.1%	4,189	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	1,523	0.0%	2,166,820	0.0%	1,423	100	100
Union	12,101	11.8%	57,416,890	15.1%	4,745	6,026	5.9%	43,207,301	11.3%	7,170	9,884	9.7%	200,694,115	52.7%	20,305	102,144	2.0%	380,889,834	2.9%	3,729	9	6
Vance	912	4.8%	4,019,783	14.7%	4,408	249	1.3%	1,681,296	6.1%	6,752	265	1.4%	7,656,936	28.0%	28,894	18,940	0.4%	27,392,630	0.2%	1,446	60	63
Wake	63,706	12.4%	310,548,017	14.9%	4,875	34,273	6.7%	253,804,627	12.2%	7,405	52,861	10.3%	1,070,675,452	51.5%	20,255	514,487	10.1%	2,078,150,208	15.8%	4,039	1	3
Warren	318	4.8%	1,262,390	15.5%	3,970	106	1.6%	614,458	7.6%	5,797	83	1.3%	1,377,881	17.0%	16,601	6,594	0.1%	8,124,007	0.1%	1,232	86	90
Washington	285	6.0%	1,185,891	19.9%	4,161	75	1.6%	513,859	8.6%	6,851	56	1.2%	857,293	14.4%	15,309	4,789	0.1%	5,945,826	0.0%	1,242	92	95
Watauga	1,888	9.4%	8,417,525	16.9%	4,458	728	3.6%	5,039,297	10.1%	6,922	1,025	5.1%	20,655,677	41.5%	20,152	20,011	0.4%	49,771,400	0.4%	2,487	55	48
Wayne	3,320	6.9%	14,271,910	17.9%	4,299	955	2.0%	6,550,659	8.2%	6,859	945	2.0%	20,837,553	36.2%	22,050	47,990	0.9%	79,587,029	0.6%	1,658	25	31
Wilkes	2,056	7.1%	9,441,658	18.2%	4,592	615	2.1%	4,430,351	8.5%	7,204	661	2.3%	14,231,679	27.5%	21,531							

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2020 AND 2019

County	Filing Status																						
	Total Returns Filed [All Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Tax year 2020		Tax year 2019		% change 20/19	Tax year 2020		Tax year 2019		% change 20/19	Tax year 2020		Tax year 2019		% change 20/19	Tax year 2020		Tax year 2019		% change 20/19
	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		
	2020	2019	change 20/19	Return count	% of county	Return count	% of county	change 20/19	Return count	% of county	Return count	% of county	change 20/19	Return count	% of county	Return count	% of county	change 20/19	Return count	% of county	Return count	% of county	change 20/19
Alamance..	76,024	73,532	3.4%	35,288	46.4%	33,045	44.9%	6.8%	26,000	34.2%	25,862	35.2%	0.5%	1,906	2.5%	1,736	2.4%	9.8%	12,830	16.9%	12,889	17.5%	-0.5%
Alexander..	16,344	15,904	2.8%	7,171	43.9%	6,836	43.0%	4.9%	6,897	42.2%	6,816	42.9%	1.2%	383	2.3%	332	2.1%	15.4%	1,893	11.6%	1,920	12.1%	-1.4%
Allegany..	4,647	4,470	4.0%	1,942	41.8%	1,810	40.5%	7.3%	2,110	45.4%	2,081	46.6%	1.4%	85	1.8%	85	1.9%	0.0%	510	11.0%	494	11.1%	3.2%
Anson.....	9,789	9,220	6.2%	4,881	49.9%	4,148	45.0%	17.7%	2,425	24.8%	2,407	26.1%	0.7%	218	2.2%	222	2.4%	-1.8%	2,265	23.1%	2,443	26.5%	-7.3%
Ashe.....	11,358	10,751	5.6%	4,847	42.7%	4,390	40.8%	10.4%	5,266	46.4%	5,120	47.6%	2.9%	232	2.0%	206	1.9%	12.6%	1,013	8.9%	1,035	9.6%	-2.1%
Avery.....	6,546	6,396	2.3%	3,024	46.2%	2,855	44.6%	5.9%	2,874	43.9%	2,851	44.6%	0.8%	106	1.6%	105	1.6%	1.0%	542	8.3%	585	9.1%	-7.4%
Beaufort...	21,386	20,565	4.0%	9,711	45.4%	8,736	42.5%	11.2%	7,839	36.7%	7,810	38.0%	0.4%	500	2.3%	447	2.2%	11.9%	3,336	15.6%	3,572	17.4%	-6.6%
Bertie.....	7,505	7,233	3.8%	3,421	45.6%	2,972	41.1%	15.1%	1,966	26.2%	1,960	27.1%	0.3%	225	3.0%	193	2.7%	16.6%	1,893	25.2%	2,108	29.1%	-10.2%
Bladen.....	12,594	12,047	4.5%	5,669	45.0%	5,085	42.2%	11.5%	3,988	31.0%	3,882	32.2%	0.4%	328	2.6%	284	2.4%	15.5%	2,699	21.4%	2,796	23.2%	-3.5%
Brunswick..	67,058	62,783	6.8%	27,999	41.8%	25,371	40.4%	10.4%	31,386	46.8%	29,787	47.4%	5.4%	1,485	2.2%	1,426	2.3%	4.1%	6,188	9.2%	6,199	9.9%	-0.2%
Buncombe..	126,442	124,156	1.8%	66,627	52.7%	64,391	51.9%	3.5%	44,576	35.3%	44,225	35.6%	0.8%	2,698	2.1%	2,646	2.1%	2.0%	12,541	9.9%	12,894	10.4%	-2.7%
Burke.....	36,361	35,363	2.8%	16,706	45.9%	15,706	44.4%	6.4%	13,874	38.2%	13,752	38.9%	0.9%	782	2.2%	734	2.1%	6.5%	4,999	13.7%	5,171	14.6%	-3.3%
Cabarrus....	98,875	95,078	4.0%	43,438	43.9%	40,484	42.6%	7.3%	38,660	39.1%	38,153	40.1%	1.3%	2,274	2.3%	2,083	2.2%	9.2%	14,503	14.7%	14,358	15.1%	1.0%
Caldwell...	33,726	32,840	2.7%	14,984	44.4%	13,997	42.6%	7.1%	13,075	38.8%	12,996	39.6%	0.6%	829	2.5%	781	2.4%	6.1%	4,838	14.3%	5,066	15.4%	-4.5%
Camden.....	4,611	4,452	3.6%	1,867	40.5%	1,796	40.3%	4.0%	2,173	47.1%	2,119	47.6%	2.5%	141	3.1%	121	2.7%	16.5%	430	9.3%	416	9.3%	3.4%
Carteret...	31,759	30,803	3.1%	14,603	46.0%	13,864	45.0%	5.3%	13,484	42.5%	13,288	43.1%	1.5%	723	2.3%	669	2.2%	8.1%	2,949	9.3%	2,982	9.7%	-1.1%
Caswell....	9,382	9,076	3.4%	4,217	44.9%	3,790	41.8%	11.3%	3,424	36.5%	3,416	37.6%	0.2%	258	2.7%	261	2.9%	-1.1%	1,483	15.8%	1,609	17.7%	-7.8%
Catawba....	77,797	75,917	2.5%	36,630	47.1%	34,744	45.8%	5.4%	29,005	37.3%	28,770	37.9%	0.8%	1,659	2.1%	1,584	2.1%	4.7%	10,503	13.5%	10,819	14.3%	-2.9%
Chatham....	34,597	33,565	3.1%	14,297	41.3%	13,555	40.4%	5.5%	15,966	46.1%	15,626	46.6%	2.2%	725	2.1%	666	2.0%	8.9%	3,609	10.4%	3,718	11.1%	-2.9%
Cherokee...	11,609	11,250	3.2%	5,022	43.3%	4,688	41.7%	7.1%	5,204	44.8%	5,072	45.1%	2.6%	182	1.6%	195	1.7%	-6.7%	1,201	10.3%	1,295	11.5%	-7.3%
Chowan.....	6,334	6,081	4.2%	2,822	44.6%	2,571	42.3%	9.8%	2,283	36.0%	2,253	37.0%	1.3%	171	2.7%	138	2.3%	23.9%	1,058	16.7%	1,119	18.4%	-5.5%
Clay.....	4,763	4,546	4.8%	1,954	41.0%	1,791	39.4%	9.1%	2,297	48.2%	2,230	49.1%	3.0%	108	2.3%	97	2.1%	11.3%	404	8.5%	428	9.4%	-5.6%
Cleveland...	44,099	42,261	4.3%	20,038	45.4%	18,326	43.4%	9.3%	15,533	35.2%	15,450	36.6%	0.5%	960	2.2%	852	2.0%	12.7%	7,568	17.2%	7,633	18.1%	-0.9%
Columbus...	20,839	20,224	3.0%	9,243	44.4%	8,488	42.0%	8.9%	6,710	32.2%	6,736	33.3%	-0.4%	469	2.3%	417	2.1%	12.5%	4,417	21.2%	4,583	22.7%	-3.6%
Craven.....	43,359	41,880	3.5%	19,331	44.6%	17,976	42.9%	7.5%	16,915	39.0%	16,870	40.3%	0.3%	1,187	2.7%	1,061	11.9%	5.9%	5,926	13.7%	5,973	14.3%	-0.8%
Cumberland	128,518	122,891	4.6%	59,006	45.9%	53,628	43.6%	10.0%	38,380	29.9%	38,242	31.1%	0.4%	4,524	3.5%	4,243	3.5%	6.6%	26,608	20.7%	26,778	21.8%	-0.6%
Currituck...	12,144	11,602	4.7%	5,167	42.5%	4,913	42.3%	5.2%	5,462	45.0%	5,189	44.7%	5.3%	385	3.2%	369	3.2%	4.3%	1,130	9.3%	1,131	9.7%	-0.1%
Dare.....	19,686	19,231	2.4%	9,859	50.1%	9,589	49.9%	2.8%	7,545	38.3%	7,378	38.4%	2.3%	533	2.7%	526	2.7%	1.3%	1,749	8.9%	1,738	9.0%	0.6%
Davidson....	75,075	72,080	4.2%	33,253	44.3%	30,498	42.3%	9.0%	29,517	39.3%	29,233	40.6%	1.0%	1,618	2.2%	1,421	2.0%	13.9%	10,687	14.2%	10,928	15.2%	-2.2%
Davie.....	19,707	18,837	4.6%	8,346	42.4%	7,622	40.5%	9.5%	8,836	44.8%	8,644	45.9%	2.2%	355	1.8%	351	1.9%	1.1%	2,170	11.0%	2,220	11.8%	-2.3%
Duplin.....	21,143	20,417	3.6%	9,006	42.6%	8,141	39.9%	10.6%	6,891	32.6%	6,883	33.7%	0.1%	443	2.1%	428	2.1%	3.5%	4,803	22.7%	4,965	24.3%	-3.3%
Durham.....	147,175	142,547	3.2%	78,929	53.6%	74,206	52.1%	6.4%	42,425	28.8%	41,921	29.4%	1.2%	4,281	2.9%	4,124	2.9%	3.8%	21,540	14.6%	22,296	15.6%	-3.4%
Edgecombe..	20,301	19,419	4.5%	9,800	48.3%	8,621	44.4%	13.7%	4,621	22.8%	4,616	23.8%	0.1%	438	2.2%	391	2.0%	12.0%	5,442	26.8%	5,791	29.8%	-6.0%
Forsyth.....	171,378	165,983	3.3%	83,147	48.5%	77,768	46.9%	6.9%	56,873	33.2%	56,582	34.1%	0.5%	3,978	2.3%	3,869	2.3%	2.8%	27,380	16.0%	27,764	16.7%	-1.4%
Franklin....	28,638	26,695	7.3%	12,201	42.6%	10,832	40.6%	12.6%	11,173	39.0%	10,671	40.0%	4.7%	745	2.6%	722	2.7%	3.2%	4,519	15.8%	4,470	16.7%	1.1%
Gaston.....	101,328	97,086	4.4%	47,393	46.8%	43,594	44.9%	8.7%	35,295	34.8%	34,877	35.9%	1.2%	2,277	2.2%	2,160	2.2%	5.4%	16,363	16.1%	16,455	16.9%	-0.6%
Gates.....	4,242	4,158	2.0%	1,865	44.0%	1,759	42.3%	6.0%	1,612	38.0%	1,631	39.2%	-1.2%	148	3.5%	119	2.9%	24.4%	617	14.5%	649	15.6%	-4.9%
Graham.....	3,197	3,145	1.7%	1,382	43.2%	1,280	40.7%	8.0%	1,363	42.6%	1,351	43.0%	0.9%	54	1.7%	55	1.7%	-1.8%	398	12.4%	459	14.6%	-13.3%
Granville...	26,114	24,816	5.2%	11,559	44.3%	10,435	42.0%	10.8%	9,233	35.4%	9,060	36.5%	1.9%	790	3.0%	718	2.9%	10.0%	4,532	17.4%	4,603	18.5%	-1.5%
Greene.....	7,219	6,856	5.3%	3,228	44.7%	2,782	40.6%	16.0%	2,319	32.1%	2,323	33.9%	-0.2%	210	2.9%	187	2.7%	12.3%	1,462	20.3%	1,564	22.8%	-6.5%
Guilford....	240,740	234,341	2.7%	119,547	49.7%	112,377	48.0%	6.4%	76,280	31.7%	76,117	32.5%	0.2%	5,643	2.3%	5,471	2.3%	3.1%	39,270	16.3%	40,376	17.2%	-2.7%
Halifax....	21,430	20,460	4.7%	10,012	46.7%	8,695	42.5%	15.1%	5,370	25.1%	5,344	26.1%	0.5%	492	2.3%	493	2.4%	-0.2%	5,556	25.9%	5,928	29.0%	-6.3%
Harnett.....	49,413	46,905	5.3%	21,098	42.7%	18,897	40.3%	11.6%	18,491	37.4%	18,156	38.7%	1.8%	1,498	3.0%	1,436	3.1%	4.3%	8,326	16.8%	8,416	17.9%	-1.1%
Haywood...	28,461	27,691	2.8%	13,188	46.3%	12,462	45.0%	5.8%	11,821	41.5%	11,665	42.1%	1.3%	602	2.1%	615	2.2%	-2.1%	2,850	10.0%	2,949	10.6%	-3.4%
Henderson...	53,795	52,623	2.2%	24,484	45.5%	23,430	44.5%	4.5%	23,126	43.0%	22,949	43.6%	0.8%	1,186	2.2%	1,096	2.1%	8.2%	4,999	9.3%	5,148	9.8%	-2.9%
Hertford....	8,081	7,707	4.9%	3,782	46.8%	3,274	42.5%	15.5%	2,069	25.6%	2,109	27.4%	-1.9%	235	2.9%	216	2.8%	8.8%	1,995	24.7%	2,108	27.4%	-5.4%
Hoke.....	19,341	18,106	6.8%	8,077	41.8%	6,918	38.2%	16.8%	6,154	31.8%	5,976	33.0%	3.0%	691	3.6%	697	3.8%	-0.9%	4,419	22.8%	4,515	24.9%	-2.1%
Hyde.....	1,827	1,775	2.9%	941	51.5%	875	49.3%	7.5%	588	32.2%	590	33.2%	-0.3%	39	2.1%	38	2.1%	2.6%	259	14.2%	272	15.3%	-4.8%
Iredell.....	84,752	81,230	4.3%	38,339	45.2%	35,387	43.6%	8.3%	34,297	40.5%	33,623	41.4%	2.0%	1,803	2.1%	1,747	2.2%	3.2%	10,313	12.2%	10,473	12.9%	-1.5%
Jackson....	15,386	15,089	2.0%	7,662	49.8%	7,323	48.5%	4.6%	5,859	38.1%	5,813	38.5%	0.8%	332	2.2%	343	2.3%	-3.2%	1,533	10.0%	1,610	10.7%	-4.8%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2020 AND 2019-Continued

County	Filing Status																						
	Total Returns Filed [All Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%
	Number of Returns	%	Return count	%	Return count	%	Return count		%	Return count	%	Return count		%	Return count	%	Return count		%	Return count	%	Return count	
	2020	2019	change 20/19	Return count	% of county	Return count	% of county	change 20/19	Return count	% of county	Return count	% of county	change 20/19	Return count	% of county	Return count	% of county	change 20/19	Return count	% of county	Return count	% of county	change 20/19
Johnston	93,300	87,598	6.5%	39,592	42.4%	35,766	40.8%	10.7%	37,580	40.3%	36,236	41.4%	3.7%	2,605	2.8%	2,346	2.7%	11.0%	13,523	14.5%	13,250	15.1%	2.1%
Jones	3,612	3,447	4.8%	1,610	44.6%	1,491	43.3%	8.0%	1,353	37.5%	1,311	38.0%	3.2%	97	2.7%	79	2.3%	22.8%	552	15.3%	566	16.4%	-2.5%
Lee	26,460	25,571	3.5%	11,692	44.2%	10,977	42.9%	6.5%	9,508	35.9%	9,255	36.2%	2.7%	630	2.4%	584	2.3%	7.9%	4,630	17.5%	4,755	18.6%	-2.6%
Lenoir	24,207	23,417	3.4%	11,365	46.9%	10,280	43.9%	10.6%	6,883	28.4%	6,933	29.6%	-0.7%	583	2.4%	543	2.3%	7.4%	5,376	22.2%	5,661	24.2%	-5.0%
Lincoln	36,709	35,039	4.8%	15,731	42.9%	14,524	41.5%	8.3%	16,251	44.3%	15,861	45.3%	2.5%	757	2.1%	711	2.0%	6.5%	3,970	10.8%	3,943	11.3%	0.7%
Macon	15,677	15,117	3.7%	7,079	45.2%	6,702	44.3%	5.6%	6,726	42.9%	6,644	44.0%	1.2%	354	2.3%	281	1.9%	26.0%	1,518	9.7%	1,490	9.9%	1.9%
Madison	9,178	8,884	3.3%	4,167	45.4%	3,916	44.1%	6.4%	3,883	42.3%	3,805	42.8%	2.0%	208	2.3%	201	2.3%	3.5%	920	10.0%	962	10.8%	-4.4%
Martin	9,514	9,240	3.0%	4,438	46.6%	3,969	43.0%	11.8%	2,989	31.4%	3,062	33.1%	-2.4%	210	2.2%	198	2.1%	6.1%	1,877	19.7%	2,011	21.8%	-6.7%
McDowell	18,845	18,168	3.7%	8,405	44.6%	7,620	41.9%	10.3%	7,505	39.8%	7,450	41.0%	0.7%	395	2.1%	384	2.1%	2.9%	2,740	13.5%	2,714	14.9%	-6.4%
Mecklenburg	512,828	500,326	2.5%	268,229	52.3%	254,554	50.9%	5.4%	155,933	30.4%	156,035	31.2%	-0.1%	12,458	2.4%	11,968	2.4%	4.1%	76,208	14.9%	77,769	15.5%	-2.0%
Mitchell	6,338	5,954	6.4%	2,722	42.9%	2,365	39.7%	15.1%	2,883	45.5%	2,886	48.5%	-0.1%	135	2.1%	97	1.6%	39.2%	598	9.4%	606	10.2%	-1.3%
Montgomery	10,159	9,748	4.2%	4,567	45.0%	4,131	42.4%	10.6%	3,578	35.2%	3,504	35.9%	2.1%	158	1.6%	164	1.7%	-3.7%	1,856	18.3%	1,949	20.0%	-4.8%
Moore	43,605	41,895	4.1%	18,717	42.9%	17,414	41.6%	7.5%	19,145	43.9%	18,636	44.5%	2.7%	1,077	2.5%	1,054	2.5%	2.2%	4,666	10.7%	4,791	11.4%	-2.6%
Nash	43,012	40,986	4.9%	20,520	47.7%	18,253	44.5%	12.4%	12,699	29.5%	12,675	30.9%	0.2%	1,069	2.5%	983	2.4%	8.7%	8,724	20.3%	9,075	22.1%	-3.9%
New Hanover	105,665	102,395	3.2%	55,970	53.0%	52,959	51.7%	5.7%	36,295	34.3%	35,774	34.9%	1.5%	2,523	2.4%	2,479	2.4%	1.8%	10,877	10.3%	11,183	10.9%	-2.7%
Northampton	7,379	7,058	4.5%	3,434	46.5%	3,012	42.7%	14.0%	2,023	27.4%	2,006	28.4%	0.8%	176	2.4%	167	2.4%	5.4%	1,746	23.7%	1,873	26.5%	-6.8%
Onslow	67,734	64,037	5.8%	28,709	42.4%	26,143	40.8%	9.8%	27,118	40.0%	25,964	40.5%	4.4%	2,719	4.0%	2,865	4.5%	-5.1%	9,188	13.6%	9,065	14.2%	1.4%
Orange	60,474	59,257	2.1%	29,758	49.2%	28,680	48.4%	3.8%	23,670	39.1%	23,463	39.6%	0.9%	1,462	2.4%	1,406	2.4%	4.0%	5,584	9.2%	5,708	9.6%	-2.2%
Pamlico	5,393	5,188	4.0%	2,325	43.1%	2,117	40.8%	9.8%	2,274	42.2%	2,262	43.6%	0.5%	120	2.2%	129	2.5%	-7.0%	674	12.5%	680	13.1%	-0.9%
Pasquotank	17,031	16,363	4.1%	7,981	46.9%	7,273	44.4%	9.7%	5,594	32.8%	5,561	34.0%	0.6%	493	2.9%	460	2.8%	7.2%	2,963	17.4%	3,069	18.8%	-3.5%
Pender	26,479	25,244	4.9%	11,210	42.3%	10,265	40.7%	9.2%	11,286	42.6%	10,887	43.1%	3.7%	650	2.5%	650	2.6%	0.0%	3,333	12.6%	3,442	13.6%	-3.2%
Perquimans	5,496	5,294	3.8%	2,238	40.7%	2,059	38.9%	8.7%	2,370	43.1%	2,328	44.0%	1.8%	157	2.9%	141	2.7%	11.3%	731	13.3%	766	14.5%	-4.6%
Person	17,369	16,645	4.3%	7,931	45.7%	7,136	42.9%	11.1%	6,131	35.3%	6,074	36.5%	0.9%	413	2.4%	423	2.5%	-2.4%	2,894	16.7%	3,012	18.1%	-3.9%
Pitt	73,175	69,641	5.1%	36,093	49.3%	32,534	46.7%	10.9%	21,940	30.0%	21,762	31.2%	0.8%	1,947	2.7%	1,751	2.5%	11.2%	13,195	18.0%	13,594	19.5%	-2.9%
Polk	8,612	8,383	2.7%	3,900	45.3%	3,718	44.4%	4.9%	3,870	44.9%	3,797	45.3%	1.9%	147	1.7%	140	1.7%	5.0%	695	8.1%	728	8.7%	-4.5%
Randolph	64,008	62,032	3.2%	28,289	44.2%	26,461	42.7%	6.9%	25,131	39.3%	24,981	40.3%	0.6%	1,223	1.9%	1,157	1.9%	5.7%	9,365	14.6%	9,433	15.2%	-0.7%
Richmond	18,969	18,181	4.3%	8,846	46.6%	7,959	43.8%	11.1%	5,389	28.4%	5,381	29.6%	0.1%	495	2.6%	412	2.3%	20.1%	4,239	22.3%	4,429	24.4%	-4.3%
Robeson	47,193	44,820	5.3%	21,287	45.1%	18,484	41.2%	15.2%	11,627	24.6%	11,628	25.9%	0.0%	958	1.9%	838	1.9%	14.3%	13,321	28.2%	13,870	30.9%	-4.0%
Rockingham	39,935	38,493	3.7%	18,250	45.7%	16,691	43.4%	9.3%	14,537	36.4%	14,440	37.5%	0.7%	961	2.4%	914	2.4%	5.1%	6,187	15.5%	6,448	16.8%	-4.0%
Rowan	64,158	61,490	4.3%	29,419	45.9%	26,986	43.9%	9.0%	23,365	36.4%	23,022	37.4%	1.5%	1,339	2.1%	1,247	2.0%	7.4%	10,035	15.6%	10,235	16.6%	-2.0%
Rutherford	27,073	26,035	4.0%	11,970	44.2%	10,996	42.2%	8.9%	10,689	39.5%	10,608	40.7%	0.8%	595	2.2%	567	2.2%	4.9%	3,819	14.1%	3,864	14.8%	-1.2%
Sampson	26,152	24,888	5.1%	11,162	42.7%	9,624	38.7%	16.0%	8,287	31.7%	8,341	33.5%	-0.6%	538	2.1%	542	2.2%	-0.7%	6,165	23.6%	6,381	25.6%	-3.4%
Scotland	14,061	13,404	4.9%	6,377	45.4%	5,524	41.2%	15.4%	3,632	25.8%	3,631	27.1%	0.0%	237	1.7%	232	1.7%	2.2%	3,815	27.1%	4,017	30.0%	-5.0%
Stanly	27,334	26,292	4.0%	12,158	44.5%	11,383	43.3%	6.8%	10,990	40.2%	10,772	41.0%	2.0%	615	2.2%	552	2.1%	11.4%	3,571	13.1%	3,585	13.6%	-0.4%
Stokes	20,426	19,793	3.2%	8,944	43.8%	8,341	42.1%	7.2%	8,829	43.2%	8,703	44.0%	1.4%	425	2.1%	381	1.9%	11.5%	2,228	10.9%	2,368	12.0%	-5.9%
Surry	28,688	27,954	2.6%	12,621	44.0%	11,776	42.1%	7.2%	11,864	41.4%	11,810	42.2%	0.5%	551	1.9%	566	2.0%	-2.7%	3,652	12.7%	3,802	13.6%	-3.9%
Swain	7,612	7,458	2.1%	3,772	49.6%	3,604	48.3%	4.7%	2,280	30.0%	2,274	30.5%	0.3%	228	3.0%	197	2.6%	15.7%	1,332	17.5%	1,383	18.5%	-3.7%
Transylvania	14,045	13,825	1.6%	6,245	44.5%	6,127	44.3%	1.9%	6,221	44.3%	6,160	44.6%	1.0%	286	2.0%	271	2.0%	5.5%	1,293	9.2%	1,267	9.2%	2.1%
Tyrrell	1,523	1,474	3.3%	706	46.4%	638	43.3%	10.7%	445	29.2%	432	29.3%	3.0%	55	3.6%	61	4.1%	-9.8%	317	20.8%	343	23.3%	-7.6%
Union	102,144	98,407	3.8%	41,714	40.8%	39,082	39.7%	6.7%	47,158	46.2%	46,211	47.0%	2.0%	2,153	2.1%	1,985	2.0%	8.5%	11,119	10.9%	11,129	11.3%	-0.1%
Vance	18,940	18,184	4.2%	8,829	46.6%	7,823	43.0%	12.9%	4,558	24.1%	4,524	24.9%	0.8%	463	2.4%	428	2.4%	8.2%	5,090	26.9%	5,409	29.7%	-5.9%
Wake	514,487	498,609	3.2%	245,441	47.7%	232,414	46.6%	5.6%	199,245	38.7%	196,280	39.4%	1.5%	12,371	2.4%	11,659	2.3%	6.1%	57,430	11.2%	58,256	11.7%	-1.4%
Warren	6,594	6,253	5.5%	3,039	46.1%	2,654	42.4%	14.5%	1,742	26.4%	1,742	27.9%	0.0%	142	2.2%	131	2.1%	8.4%	1,671	25.3%	1,726	27.6%	-3.2%
Washington	4,789	4,732	1.2%	2,216	46.3%	2,080	44.0%	6.5%	1,406	29.4%	1,419	30.0%	-0.9%	90	1.9%	100	2.1%	-10.0%	1,077	22.5%	1,133	23.9%	-4.9%
Watauga	20,011	19,624	2.0%	10,457	52.3%	10,069	51.3%	3.9%	8,051	40.2%	8,035	40.9%	0.2%	367	1.8%	347	1.8%	5.8%	1,136	5.7%	1,173	6.0%	-3.2%
Wayne	47,990	46,099	4.1%	21,758	45.3%	19,812	43.0%	9.8%	15,637	32.6%	15,525	33.7%	0.7%	1,384	2.9%	1,328	2.9%	4.2%	9,211	19.2%	9,434	20.5%	-2.4%
Wilkes	28,908	28,093	2.9%	12,605	43.6%	11,795	42.0%	6.9%	12,139	42.0%	12,042	42.9%	0.8%	624	2.2%	584							

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2020 AND 2019

County	Total			Filing Status																							
	Net Tax Liability [Combined Filing Statuses]			Single						Married Filing Jointly/ Surviving Spouse						Married Filing Separately						Head of Household					
	Tax Year 2020	Tax Year 2019	% change 20/19	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%				
	Net Tax [\$]	Net Tax [\$]		Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19				
Alamance.....	157,750,975	150,691,282	4.7%	38,045,058	24.1%	35,079,293	23.3%	8.5%	103,852,262	65.8%	100,839,425	66.9%	3.0%	3,623,793	2.3%	3,254,999	2.2%	11.3%	12,229,862	7.8%	11,517,565	7.6%	6.2%				
Alexander.....	30,735,381	27,538,203	11.6%	7,165,716	23.3%	6,340,529	23.0%	13.0%	21,265,055	69.2%	18,973,302	68.9%	12.1%	537,051	1.7%	491,577	1.8%	9.3%	1,767,559	5.8%	1,732,795	6.3%	2.0%				
Alleghany.....	7,728,202	7,122,349	8.5%	1,971,389	25.5%	1,655,923	23.2%	19.1%	5,257,191	68.0%	4,952,987	69.5%	6.1%	174,616	2.3%	235,189	3.3%	-25.8%	325,006	4.2%	278,250	3.9%	16.8%				
Anson.....	11,661,024	11,078,804	5.3%	3,711,942	31.8%	3,405,944	30.7%	9.0%	6,049,432	51.9%	5,678,045	51.3%	6.5%	277,918	2.4%	293,963	2.7%	-5.5%	1,621,732	13.9%	1,700,852	15.4%	-4.7%				
Ashe.....	19,361,299	16,957,455	14.2%	4,652,182	24.0%	3,780,426	22.3%	23.1%	13,150,330	67.9%	11,855,792	69.9%	10.9%	839,725	4.3%	595,550	3.5%	41.0%	719,062	3.7%	725,687	4.3%	-0.9%				
Avery.....	11,700,855	10,558,368	10.8%	2,795,637	23.9%	2,511,660	23.8%	11.3%	8,359,900	71.4%	7,452,162	70.6%	12.2%	118,388	1.0%	165,797	1.6%	-28.6%	426,930	3.6%	428,749	4.1%	-0.4%				
Beaufort.....	37,930,174	35,500,195	6.8%	8,377,150	22.1%	7,785,288	21.9%	7.6%	26,294,464	69.3%	24,461,609	68.9%	7.5%	720,432	1.9%	645,956	1.8%	11.5%	2,538,128	6.7%	2,607,342	7.3%	-2.7%				
Bertie.....	9,529,989	8,594,594	10.9%	2,681,204	28.1%	2,233,800	26.0%	20.0%	5,190,229	54.5%	4,830,144	56.2%	7.5%	255,467	2.7%	223,734	2.6%	14.2%	1,403,089	14.7%	1,306,916	15.2%	7.4%				
Bladen.....	18,740,873	16,429,489	14.1%	4,744,119	25.3%	4,169,525	25.4%	13.8%	11,341,774	60.5%	9,928,996	60.4%	14.2%	538,908	2.9%	411,334	2.5%	31.0%	2,116,072	11.3%	1,919,634	11.7%	10.2%				
Brunswick.....	145,525,669	132,649,992	9.7%	33,316,563	22.9%	28,250,767	21.3%	17.9%	103,567,917	71.2%	96,233,301	72.5%	7.6%	2,525,525	1.7%	2,491,371	1.9%	1.4%	6,115,664	4.2%	5,674,553	4.3%	7.8%				
Buncombe.....	332,362,928	309,812,878	7.3%	92,970,013	28.0%	81,544,157	26.3%	14.0%	217,954,208	65.6%	207,531,032	67.0%	5.0%	5,799,430	1.7%	5,217,588	1.7%	11.2%	15,639,277	4.7%	15,520,101	5.0%	0.8%				
Burke.....	61,791,877	56,302,328	9.8%	15,487,412	25.1%	13,712,948	24.4%	12.9%	40,785,966	66.0%	37,276,841	66.2%	9.4%	1,099,930	1.8%	993,924	1.8%	10.7%	4,418,569	7.2%	4,318,615	7.7%	2.3%				
Cabarrus.....	268,353,368	247,435,111	8.5%	49,245,044	18.4%	44,603,414	18.0%	10.4%	194,998,898	72.7%	181,257,296	73.3%	7.6%	4,944,370	1.8%	4,124,818	1.7%	19.9%	19,165,056	7.1%	17,449,583	7.1%	9.8%				
Caldwell.....	54,430,163	51,399,774	5.9%	13,650,884	25.1%	12,696,913	24.7%	7.5%	35,597,605	65.4%	33,748,357	65.7%	5.5%	1,327,265	2.4%	1,162,281	2.3%	14.2%	3,854,409	7.1%	3,792,223	7.4%	1.6%				
Camden.....	7,012,349	6,587,251	6.5%	1,312,555	18.7%	1,307,683	19.9%	0.4%	5,152,055	73.5%	4,773,972	72.5%	7.9%	194,403	2.8%	160,057	2.4%	21.5%	353,336	5.0%	345,539	5.2%	2.3%				
Carteret.....	83,730,593	72,658,871	15.2%	17,983,697	21.5%	15,986,532	22.0%	12.5%	61,419,037	73.4%	52,576,222	72.4%	16.8%	1,186,052	1.4%	1,051,451	1.4%	12.8%	3,141,807	3.8%	3,044,666	4.2%	3.2%				
Caswell.....	13,818,016	12,163,274	13.6%	4,171,202	30.2%	2,981,635	24.5%	39.9%	8,110,989	58.7%	7,829,503	64.4%	3.6%	360,424	2.6%	320,722	2.6%	12.4%	1,175,401	8.5%	1,031,414	8.5%	14.0%				
Catawba.....	181,468,223	169,949,413	6.8%	41,493,827	22.9%	37,584,436	22.1%	10.4%	125,413,677	69.1%	117,959,777	69.4%	6.3%	3,380,780	1.9%	3,344,705	2.0%	1.1%	11,179,939	6.2%	11,060,495	6.5%	1.1%				
Chatham.....	142,897,767	135,888,974	5.2%	22,461,150	15.7%	20,809,908	15.3%	7.9%	113,093,007	79.1%	108,459,187	79.8%	4.3%	2,263,971	1.6%	1,642,324	1.2%	37.9%	5,079,646	3.6%	4,977,555	3.7%	2.1%				
Cherokee.....	14,342,196	13,458,275	6.6%	3,465,926	24.2%	3,462,112	25.7%	0.1%	9,933,150	69.3%	9,028,381	67.1%	10.0%	181,166	1.3%	164,954	1.2%	9.8%	761,954	5.3%	802,828	6.0%	-5.1%				
Chowan.....	13,131,459	10,339,436	27.0%	2,344,597	17.9%	2,155,436	20.8%	8.8%	9,824,571	74.8%	7,243,340	70.1%	35.6%	228,718	1.7%	197,275	1.9%	15.9%	733,573	5.6%	743,385	7.2%	-1.3%				
Clay.....	6,800,381	6,416,400	6.0%	1,438,140	21.1%	1,318,477	20.5%	9.1%	5,002,729	73.6%	4,799,344	74.8%	4.2%	108,099	1.6%	109,454	1.7%	-1.2%	251,413	3.7%	189,125	2.9%	32.9%				
Cleveland.....	68,908,303	65,322,898	5.5%	16,928,872	24.6%	15,594,808	23.9%	8.6%	44,531,967	64.6%	42,942,730	65.7%	3.7%	1,357,703	2.0%	1,183,379	1.8%	14.7%	6,089,761	8.8%	5,601,981	8.6%	8.7%				
Columbus.....	28,292,051	27,022,924	4.7%	7,011,713	24.8%	6,600,639	24.4%	6.2%	17,823,143	63.0%	16,966,142	62.8%	5.1%	606,776	2.1%	514,994	1.9%	17.8%	2,850,419	10.1%	2,941,149	10.9%	-3.1%				
Craven.....	85,543,741	79,794,288	7.2%	19,560,022	22.9%	17,727,353	22.2%	10.3%	58,722,520	68.6%	55,278,524	69.3%	6.2%	1,609,205	1.9%	1,453,385	1.8%	10.7%	5,651,994	6.6%	5,335,026	6.7%	5.9%				
Cumberland.....	200,122,590	194,300,675	3.0%	53,914,197	26.9%	47,554,990	24.5%	13.4%	118,576,323	59.3%	120,862,424	62.2%	-1.9%	5,787,762	2.9%	5,146,340	2.6%	12.5%	21,844,308	10.9%	20,736,921	10.7%	5.3%				
Currituck.....	18,386,748	15,279,170	20.3%	3,863,095	21.0%	3,476,899	22.8%	11.1%	13,254,432	72.1%	10,627,051	69.6%	24.7%	443,680	2.4%	412,163	2.7%	7.6%	825,541	4.5%	763,957	5.0%	8.2%				
Dare.....	52,153,192	43,887,374	18.8%	12,854,431	24.6%	11,011,860	25.1%	16.7%	36,186,387	69.4%	29,949,816	68.2%	20.8%	1,008,246	1.9%	963,447	2.2%	4.6%	2,104,128	4.0%	1,962,251	4.5%	7.2%				
Davidson.....	149,973,769	138,279,561	8.5%	32,855,878	21.9%	30,113,303	21.8%	9.1%	104,227,245	69.5%	95,961,259	69.4%	8.6%	2,652,983	1.8%	2,247,748	1.6%	18.0%	10,237,663	6.8%	9,957,251	7.2%	2.8%				
Davie.....	52,105,812	50,360,310	3.5%	9,579,061	18.4%	8,221,947	16.3%	16.5%	39,462,350	75.7%	39,085,554	77.6%	1.0%	624,759	1.2%	633,396	1.3%	-1.4%	2,439,642	4.7%	2,419,413	4.8%	0.8%				
Duplin.....	30,378,617	29,399,888	3.3%	6,815,596	22.4%	6,367,868	21.7%	7.0%	19,198,837	63.2%	19,034,785	64.7%	0.9%	804,253	2.6%	574,289	2.0%	40.0%	3,559,931	11.7%	3,422,946	11.6%	4.0%				
Durham.....	433,403,245	397,839,430	8.9%	132,238,664	30.5%	121,122,988	30.4%	9.2%	263,535,662	60.8%	241,448,195	60.7%	9.1%	11,268,061	2.6%	9,996,751	2.5%	12.7%	26,360,858	6.1%	25,271,496	6.4%	4.3%				
Edgecombe.....	28,537,645	24,394,747	17.0%	7,852,995	27.5%	6,820,892	28.0%	15.1%	16,271,723	57.0%	12,992,421	53.3%	25.2%	572,744	2.0%	478,972	2.0%	19.6%	3,840,183	13.5%	4,102,462	16.8%	-6.4%				
Forsyth.....	441,055,430	422,535,879	4.4%	102,603,200	23.3%	96,478,655	22.8%	6.3%	301,539,682	68.4%	290,068,572	68.6%	4.0%	8,248,494	1.9%	7,915,118	1.9%	4.2%	28,664,054	6.5%	28,073,534	6.6%	2.1%				
Franklin.....	61,231,993	53,210,992	15.1%	12,821,795	20.9%	11,268,982	21.2%	13.8%	42,274,477	69.0%	36,397,642	68.4%	16.1%	1,373,182	2.2%	1,250,980	2.4%	9.8%	4,762,539	7.8%	4,293,388	8.1%	10.9%				
Gaston.....	212,298,624	197,805,640	7.3%	50,163,686	23.6%	46,474,908	23.5%	7.9%	141,437,221	66.6%	131,674,089	66.6%	7.4%	4,378,351	2.1%	3,964,635	2.0%	10.4%	16,319,366	7.7%	15,692,008	7.9%	4.0%				
Gates.....	4,427,720	4,014,997	10.3%	1,139,335	25.7%	994,042	24.8%	14.6%	2,874,069	64.9%	2,611,009	65.0%	10.1%	99,721	2.3%	92,448	2.3%	7.9%	314,595	7.1%	317,498	7.9%	-0.9%				
Graham.....	4,220,532	3,852,643	9.5%	977,348	23.2%	799,082	20.7%	22.3%	2,932,370	69.5%	2,711,305	70.4%	8.2%	56,933	1.3%	54,243	1.4%	5.0%	253,881	6.0%	288,013	7.5%	-11.9%				
Granville.....	53,671,905	50,687,056	5.9%	12,716,730	23.7%	11,200,747	22.1%	13.5%	34,598,425	64.5%	33,332,826	65.8%	3.8%	1,537,244	2.9%	1,334,612	2.6%	15.2%	4,819,506	9.0%	4,818,871	9.5%	0.0%				
Greene.....	11,317,411	10,578,492	7.0%	2,634,570	23.3%	2,404,292	22.7%	9.6%	7,251,513	64.1%	6,755,106	63.9%	7.3%	285,579	2.5%	242,023	2.3%	18.0%	1,145,749	10.1%	1,177,071	11.1%	-2.7%				
Guilford.....	625,738,242	584,913,717	7.0%	146,854,660	23.5%	134,163,278	22.9%	9.5%	424,132,641	67.8%	397,532,482	68.0%	6.7%	12,138,375	1.9%	11,725,835	2.0%	3.5%	42,612,566	6.8%	41,492,122	7.1%	2.7%				
Halifax.....	28,114,898	26,217,571	7.2%	7,765,981	27.6%	6,770,348	25.8%	14.7%	15,849,943	56.4%	14,998,998	57.2%	5.7%	639,251	2.3%	619,496	2.4%	3.2%	3,859,723	13.7%	3,828,729	14.6%	0.8%				
Harnett.....	88,341,854	80,713,582	9.5%	20,494,254	23.2%	18,515,178	22.9%	10.7%	58,289,917	66.0%	53,380,044	66.1%	9.2%	2,234,021	2.5%	1,973,536	2.4%	13.2%	7,323,662	8.3%	6,844,824	8.5%	7.0%				
Haywood.....	51,664,117	48,326,551	6.9%	13,224,325	25.6%	12,229,602	25.3%	8.1%	34,819,855	67.4%	32,459,278	67.2%	7.3%	957,461	1.9%	886,254	1.8%	8.0%									

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2020 AND 2019-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 2020	Tax Year 2019	% change 20/19	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%	Tax year 2020		Tax year 2019		%
	Net Tax [\$]	Net Tax [\$]		Net Tax [\$]	% of county	Net Tax [\$]	% of county	%	Net Tax [\$]	% of county	Net Tax [\$]	% of county	%	Net Tax [\$]	% of county	Net Tax [\$]	% of county	%	Net Tax [\$]	% of county	Net Tax [\$]	% of county	%
	Net Tax [\$]	Net Tax [\$]	change 20/19	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19	Net Tax [\$]	% of county	Net Tax [\$]	% of county	change 20/19
Johnston.....	216,124,618	198,088,519	9.1%	44,380,206	20.5%	38,566,185	19.5%	15.1%	151,356,868	70.0%	140,173,376	70.8%	8.0%	4,983,339	2.3%	4,262,355	2.2%	16.9%	15,404,205	7.1%	15,086,603	7.6%	2.1%
Jones.....	5,471,334	4,810,980	13.7%	1,337,633	24.4%	1,192,284	24.8%	12.2%	3,608,225	65.9%	3,155,550	65.6%	14.3%	146,107	2.7%	102,942	2.1%	41.9%	379,369	6.9%	360,204	7.5%	5.3%
Lee.....	53,846,172	47,809,325	12.6%	12,034,092	22.3%	11,170,481	23.4%	7.7%	36,518,551	67.8%	31,615,093	66.1%	15.5%	1,125,463	2.1%	1,024,206	2.1%	9.9%	4,168,066	7.7%	3,999,545	8.4%	4.2%
Lenoir.....	36,203,010	33,886,976	6.8%	9,169,261	25.3%	7,975,670	23.5%	15.0%	22,520,400	62.2%	21,539,311	63.6%	4.6%	824,242	2.3%	739,235	2.2%	11.5%	3,689,127	10.2%	3,632,760	10.7%	1.6%
Lincoln.....	101,430,348	92,372,885	9.8%	18,437,464	18.2%	16,392,298	17.7%	12.5%	76,550,401	75.5%	70,035,838	75.8%	9.3%	1,530,776	1.5%	1,271,293	1.4%	20.4%	4,911,707	4.8%	4,673,456	5.1%	5.1%
Macon.....	26,643,158	25,543,294	4.3%	6,170,847	23.2%	5,873,518	23.0%	5.1%	18,809,468	70.6%	18,069,742	70.7%	4.1%	453,305	1.7%	416,583	1.6%	8.8%	1,209,538	4.5%	1,183,451	4.6%	2.2%
Madison.....	14,495,367	13,899,677	4.3%	3,882,354	26.8%	3,570,240	25.7%	8.7%	9,504,575	65.6%	9,270,331	66.7%	2.5%	326,124	2.2%	293,472	2.1%	11.1%	782,314	5.4%	765,634	5.5%	2.2%
Martin.....	12,911,455	12,391,337	4.2%	3,469,901	26.9%	3,298,103	26.6%	5.2%	7,915,675	61.3%	7,611,460	61.4%	4.0%	266,482	2.1%	217,696	1.8%	22.4%	1,259,397	9.8%	1,264,078	10.2%	-0.4%
McDowell.....	29,298,081	26,570,480	10.3%	7,319,174	25.0%	6,484,991	24.4%	12.9%	19,230,448	65.6%	17,482,899	65.8%	10.0%	603,016	2.1%	486,677	1.8%	23.9%	2,145,443	7.3%	2,115,913	8.0%	1.4%
Mecklenburg	1,954,114,929	1,784,532,958	9.5%	471,659,345	24.1%	423,303,062	23.7%	11.4%	1,330,921,801	68.1%	1,223,680,506	68.6%	8.8%	37,968,007	1.9%	33,441,216	1.9%	13.5%	113,565,776	5.8%	104,108,174	5.8%	9.1%
Mitchell.....	9,897,786	9,084,603	9.0%	2,316,185	23.4%	2,183,738	24.0%	6.1%	6,886,960	69.6%	6,312,426	69.5%	9.1%	178,896	1.8%	131,462	1.4%	36.1%	515,745	5.2%	456,977	5.0%	12.9%
Montgomery	17,718,057	15,506,750	14.3%	4,159,895	23.5%	3,787,420	24.4%	9.8%	11,804,297	66.6%	9,919,993	64.0%	19.0%	225,464	1.3%	244,465	1.6%	-7.8%	1,528,401	8.6%	1,554,872	10.0%	-1.7%
Moore.....	122,741,938	109,230,745	12.4%	25,652,734	20.9%	21,839,013	20.0%	17.5%	89,148,162	72.6%	80,014,225	73.3%	11.4%	2,291,541	1.9%	2,128,618	1.9%	7.7%	5,649,501	4.6%	5,248,889	4.8%	7.6%
Nash.....	79,765,104	76,831,615	3.8%	20,892,022	26.2%	18,767,939	24.4%	11.3%	48,935,907	61.4%	47,679,875	62.1%	2.6%	1,785,645	2.2%	2,032,973	2.6%	-12.2%	8,151,530	10.2%	8,350,828	10.9%	-2.4%
New Hanover	354,434,225	299,762,727	18.2%	84,312,154	23.8%	71,269,402	23.8%	18.3%	248,915,089	70.2%	209,734,465	70.0%	18.7%	6,929,883	2.0%	5,067,413	1.7%	36.8%	14,277,099	4.0%	13,691,447	4.6%	4.3%
Northampton	8,915,029	8,445,299	5.6%	2,746,129	30.8%	2,481,031	29.4%	10.7%	4,903,235	55.0%	4,702,834	55.7%	4.3%	213,504	2.4%	195,275	2.3%	9.3%	1,052,161	11.8%	1,066,159	12.6%	-1.3%
Onslow.....	99,203,502	87,581,416	13.3%	24,664,447	24.9%	20,922,627	23.9%	17.9%	64,433,249	65.0%	57,791,823	66.0%	11.5%	2,731,283	2.8%	2,433,870	2.8%	12.2%	7,374,523	7.4%	6,433,096	7.3%	14.6%
Orange.....	315,353,951	269,426,355	17.0%	85,685,371	27.2%	46,063,069	17.1%	86.0%	214,543,504	68.0%	208,099,754	77.2%	3.1%	4,084,177	1.3%	4,288,934	1.6%	-4.8%	11,040,899	3.5%	10,971,629	4.1%	0.6%
Pamlico.....	10,192,125	9,628,428	5.9%	2,299,825	22.6%	2,349,382	24.4%	-2.1%	7,864,390	70.5%	6,621,547	68.8%	8.5%	199,354	2.0%	185,866	1.9%	7.3%	507,184	5.0%	474,598	4.9%	7.5%
Pasquotank...	22,778,129	20,217,799	12.7%	6,174,565	27.1%	5,497,593	27.2%	12.3%	14,111,108	62.0%	12,439,296	61.5%	13.4%	573,723	2.5%	530,296	2.6%	8.2%	1,918,733	8.4%	1,750,614	8.7%	9.6%
Pender.....	61,006,340	56,236,469	8.5%	11,218,172	18.4%	10,177,832	18.1%	10.2%	45,107,536	73.9%	41,420,592	73.7%	8.9%	1,169,804	1.9%	1,127,888	2.0%	3.7%	3,510,828	5.8%	3,510,157	6.2%	0.0%
Perquimans...	8,286,125	7,831,084	5.8%	1,823,586	22.0%	1,664,477	21.3%	9.6%	5,752,584	69.4%	5,497,293	70.2%	4.6%	226,857	2.7%	209,183	2.7%	8.4%	483,098	5.8%	460,131	5.9%	5.0%
Person.....	30,614,213	28,316,237	8.1%	7,864,390	25.7%	7,039,133	24.9%	11.7%	19,407,228	63.4%	17,956,556	63.4%	8.1%	621,865	2.0%	651,918	2.3%	-4.6%	2,720,730	8.9%	2,668,630	9.4%	2.0%
Pitt.....	163,727,431	155,976,089	5.0%	38,398,504	23.5%	34,976,683	22.4%	9.8%	109,868,271	67.1%	106,509,389	68.3%	3.2%	3,820,375	2.3%	3,210,935	2.1%	19.0%	11,640,281	7.1%	11,279,082	7.2%	3.2%
Polk.....	16,928,665	15,678,797	8.0%	4,051,770	23.9%	3,977,387	25.4%	1.9%	12,119,421	71.6%	10,844,082	69.2%	11.8%	181,086	1.1%	178,467	1.1%	1.5%	576,388	3.4%	678,861	4.3%	-15.1%
Randolph.....	115,133,897	106,612,773	8.0%	27,144,499	23.6%	25,182,652	23.6%	7.8%	77,656,673	67.4%	71,821,322	67.4%	8.1%	1,973,134	1.7%	1,704,034	1.6%	15.8%	8,359,591	7.3%	7,904,765	7.4%	5.8%
Richmond.....	24,478,848	22,538,479	8.6%	6,603,931	27.0%	5,803,724	25.8%	13.8%	14,278,457	58.3%	13,180,475	58.5%	8.3%	673,095	2.7%	631,826	2.8%	6.5%	2,923,365	11.9%	2,922,454	13.0%	0.0%
Robeson.....	56,681,564	52,631,249	7.7%	16,055,943	28.3%	13,956,407	26.5%	15.0%	30,162,389	53.2%	28,740,884	54.6%	4.9%	1,435,932	2.5%	1,180,442	2.2%	21.6%	9,027,300	15.9%	8,753,516	16.6%	3.1%
Rockingham...	65,295,035	61,813,884	5.6%	16,078,606	24.6%	14,606,737	23.6%	10.1%	42,778,750	65.5%	41,010,137	66.3%	4.3%	1,404,688	2.2%	1,233,675	2.0%	13.9%	5,032,991	7.7%	4,963,335	8.0%	1.4%
Rowan.....	117,504,415	112,779,342	4.2%	29,223,590	24.9%	27,041,505	24.0%	8.1%	76,783,901	65.3%	74,636,270	66.2%	2.9%	2,172,877	1.8%	1,958,803	1.7%	10.9%	9,324,047	7.9%	9,142,764	8.1%	2.0%
Rutherford...	39,849,048	37,856,953	5.3%	9,231,067	23.2%	8,597,917	22.7%	7.4%	27,056,647	67.9%	25,821,019	68.2%	4.8%	754,507	1.9%	675,074	1.8%	11.8%	2,806,827	7.0%	2,762,943	7.3%	1.6%
Sampson.....	41,620,964	38,135,961	9.1%	8,815,972	21.2%	7,711,454	20.2%	14.3%	27,107,841	65.1%	24,885,084	65.3%	8.9%	794,155	1.9%	928,360	2.4%	-14.5%	4,902,996	11.8%	4,611,063	12.1%	6.3%
Scotland.....	20,749,389	16,870,259	23.0%	4,739,256	22.8%	3,914,993	23.2%	21.1%	12,794,327	61.7%	9,981,686	59.2%	28.2%	370,813	1.8%	289,093	1.7%	28.3%	2,844,993	13.7%	2,684,487	15.9%	6.0%
Stanly.....	54,139,262	51,365,786	5.4%	11,683,314	21.6%	11,925,112	21.6%	-2.0%	37,965,230	70.1%	35,273,405	68.7%	7.6%	991,264	1.8%	851,126	1.7%	16.5%	3,499,454	6.5%	3,316,143	6.5%	5.5%
Stokes.....	37,393,374	35,368,926	5.7%	8,510,783	22.8%	8,013,653	22.7%	6.2%	25,958,946	69.4%	24,563,440	69.4%	5.7%	698,721	1.9%	586,917	1.7%	19.0%	2,224,924	6.0%	2,204,916	6.2%	0.9%
Surry.....	56,043,334	48,152,093	16.4%	12,068,882	21.5%	10,748,296	22.3%	12.3%	39,531,301	70.5%	33,547,707	69.7%	17.8%	1,319,218	2.4%	928,347	1.9%	42.1%	3,123,933	5.6%	2,927,743	6.1%	6.7%
Swain.....	7,069,239	6,339,963	11.5%	1,874,536	26.5%	1,690,628	26.7%	10.9%	4,428,837	62.6%	3,956,421	62.4%	11.9%	184,969	2.6%	141,332	2.2%	30.9%	580,937	8.2%	551,582	8.7%	5.3%
Transylvania	27,045,106	30,045,840	-10.0%	6,605,048	24.4%	7,873,577	26.2%	-16.1%	18,833,840	69.6%	20,716,055	68.9%	-9.1%	458,903	1.7%	413,606	1.4%	11.0%	1,147,315	4.2%	1,042,602	3.5%	10.0%
Tyrrell.....	2,166,820	1,686,073	28.5%	801,778	37.0%	428,696	25.4%	87.0%	1,101,815	50.8%	995,807	59.1%	10.6%	61,380	2.8%	64,348	3.8%	-4.6%	201,847	9.3%	197,222	11.7%	2.3%
Union.....	380,889,834	346,509,743	9.9%	46,659,144	12.3%	40,645,910	11.7%	14.8%	311,870,254	81.9%	284,115,734	82.0%	9.8%	5,169,133	1.4%	4,741,013	1.4%	9.0%	17,191,303	4.5%	17,007,086	4.9%	1.1%
Vance.....	27,392,630	24,840,730	10.3%	7,362,243	26.9%	6,444,195	25.9%	14.2%	13,627,224	49.7%	12,558,068	50.6%	8.5%	2,961,145	10.8%	2,579,369	10.4%	14.8%	3,442,018	12.6%	3,259,098	13.1%	5.6%
Wake.....	2,078,150,208	1,946,005,575	6.8%	428,151,557	20.6%	381,578,264	19.6%	12.2%	1,510,170,419	72.7%	1,432,771,129	73.6%	5.4%	36,465,122	1.8%	31,355,869	1.6%	16.3%	103,363,110	5.0%	100,300,313	5.2%	3.1%
Warren.....	8,124,007	7,738,382	5.0%	2,354,524	29.0%	2,101,248	27.2%	12.1%	4,351,510	53.6%	4,256,396	55.0%	2.2%	167,217	2.1%	176,591	2.3%						

**Source: 2020 and 2019 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 2020 and 2019 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 2020 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS AND CHILD DEDUCTION CLAIMED BY COUNTY

County	2020 Population	Number of Returns Filed			NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule A:																		Qualifying Children for Whom a Federal Child Credit was Claimed†			CHILD DEDUCTION [§ 105-153.5(a)1] [\$2,500-\$500 per Qualifying Child]		
		Total	\$0 Tax Liability (after tax credits) as a % of		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			MEDICAL, DENTAL EXPENSES			Return Count	Qualifying Child Count	Return Count	Qualifying Child Count	Deduction Claimed Amount (\$)	
			Total Filed	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.....	171,980	76,024	17,104	22.5%	4,009	116,724,008	29,115	2,737	24,883,874	9,092	3,382	11,406,727	3,373	3,461	33,892,479	9,793	3,537	46,124,190	13,040	1,858	36,707,339	19,756	20,184	33,044	17,639	28,725	54,556,000	
Alexander.....	36,372	16,344	3,894	23.8%	608	17,970,772	29,557	393	3,347,113	8,517	545	1,577,040	2,894	563	4,646,622	8,253	536	8,625,557	16,092	282	4,698,593	16,662	3,986	6,579	3,585	5,920	10,924,500	
Alleghany.....	10,867	4,647	1,536	33.1%	180	5,349,198	29,718	115	1,064,727	9,258	154	496,612	3,252	159	1,415,809	8,904	156	1,948,948	12,258	106	1,984,441	18,721	991	1,642	927	1,537	3,175,500	
Anson.....	22,030	9,789	3,061	31.3%	327	8,491,122	25,967	204	1,350,143	6,618	259	630,029	2,433	275	1,922,837	6,992	295	3,506,998	11,888	203	3,061,287	15,080	2,644	4,169	2,502	3,932	8,127,500	
Ashe.....	26,533	11,358	3,391	29.9%	480	14,962,249	31,171	314	3,092,734	9,849	427	1,221,119	2,860	438	4,084,054	9,324	408	5,945,718	14,573	257	4,932,477	19,193	2,270	3,824	2,087	3,522	6,826,500	
Avery.....	17,807	6,546	1,900	29.0%	335	9,837,412	29,365	226	2,349,714	10,397	293	949,119	3,239	308	2,989,509	9,706	300	3,765,941	12,553	165	3,081,962	18,679	1,337	2,202	1,233	2,028	3,984,500	
Beaufort.....	44,529	21,386	6,471	30.3%	1,017	29,138,427	28,651	646	5,812,723	8,998	859	2,757,642	3,210	886	8,081,243	9,121	923	12,469,032	13,509	560	8,588,152	15,336	5,077	8,160	4,580	7,306	14,603,500	
Bertie.....	17,865	7,505	2,411	32.1%	260	6,952,145	26,739	148	1,043,460	7,050	195	488,619	2,506	208	1,416,673	6,811	239	2,929,835	12,259	181	2,605,637	14,396	1,889	2,875	1,790	2,709	5,576,000	
Bladen.....	29,405	12,594	3,835	30.5%	564	15,886,968	28,168	348	2,928,069	8,414	456	1,507,919	3,307	483	4,126,255	8,543	506	6,641,168	13,125	337	5,119,545	15,192	3,522	5,655	3,258	5,232	10,634,000	
Brunswick.....	137,530	67,058	16,141	24.1%	5,376	155,549,818	28,934	4,244	44,909,499	10,582	4,961	18,009,143	3,630	5,060	58,212,125	11,504	4,670	52,237,856	11,186	3,007	45,099,837	14,998	10,973	17,772	9,592	15,433	29,288,500	
Buncombe.....	270,224	126,442	26,613	21.0%	9,989	351,498,460	35,189	6,808	79,619,156	11,695	8,596	35,701,370	4,153	8,759	101,508,486	11,589	8,560	160,766,260	18,781	4,759	89,223,714	18,748	24,596	39,475	20,117	31,957	59,877,000	
Burke.....	87,349	36,361	9,486	26.1%	1,380	41,619,044	30,159	854	7,829,192	9,168	1,188	4,260,366	3,586	1,218	11,015,049	9,044	1,202	17,838,228	14,840	690	12,765,767	18,501	8,716	14,276	8,005	13,084	25,052,000	
Cabarrus.....	227,304	98,875	20,258	20.5%	7,705	220,183,040	28,577	6,346	64,385,370	10,146	7,033	28,949,960	4,116	7,203	86,644,366	10,209	6,943	95,568,517	13,765	2,524	37,970,157	15,044	29,332	49,473	21,560	36,083	64,239,500	
Caldwell.....	80,526	33,726	8,724	25.9%	1,051	30,714,745	29,224	663	5,886,485	8,879	939	2,935,538	3,126	960	8,301,479	8,647	922	13,525,925	14,670	537	8,887,341	16,550	8,501	13,723	7,850	12,654	24,701,000	
Camden.....	10,379	4,611	1,471	31.9%	258	6,888,416	26,699	205	2,099,079	10,239	230	611,614	2,659	239	2,620,106	10,963	189	2,030,789	10,745	112	2,237,521	19,978	1,212	2,046	944	1,585	2,487,000	
Carteret.....	67,571	31,759	8,801	27.7%	2,179	66,032,748	30,304	1,593	18,990,781	11,921	1,963	6,818,645	3,474	2,004	22,901,865	11,428	1,859	26,205,891	14,097	996	16,924,992	16,993	5,958	9,607	4,797	7,652	14,140,000	
Caswell.....	22,680	9,382	2,829	30.2%	360	10,199,777	28,333	232	1,872,371	8,071	307	774,699	2,523	313	2,525,870	8,070	324	4,438,108	13,698	206	3,235,799	15,708	2,200	3,598	2,012	3,295	6,433,500	
Catawba.....	160,924	77,797	17,512	22.5%	4,005	142,669,496	35,623	2,801	29,596,007	10,566	3,596	14,029,111	3,901	3,691	39,010,463	10,569	3,570	75,467,431	21,139	1,681	28,191,602	17,609	18,917	31,370	16,439	27,129	50,851,500	
Chatham.....	76,597	34,597	7,182	20.8%	4,320	148,612,567	34,401	3,056	38,655,573	12,649	3,715	17,178,136	4,624	3,789	48,637,988	12,837	3,825	60,407,530	15,793	1,848	39,567,049	21,411	7,697	13,056	5,215	8,742	15,968,500	
Cherokee.....	28,708	11,609	3,831	33.0%	380	11,314,430	29,775	259	2,344,204	9,051	340	872,961	2,568	352	3,019,862	8,579	334	4,928,965	14,757	221	3,365,873	15,230	2,337	3,894	2,195	3,654	7,294,500	
Chowan.....	13,689	6,334	1,945	30.7%	374	13,630,440	36,445	263	2,674,683	10,093	338	1,247,723	3,691	343	3,548,122	10,343	345	7,584,728	21,985	178	2,497,554	14,031	1,526	2,390	1,359	2,100	4,166,500	
Clay.....	11,049	4,763	1,685	35.4%	264	7,282,197	27,587	185	1,922,281	10,391	240	625,221	2,605	244	2,365,152	9,693	227	2,825,662	12,448	141	2,092,103	14,838	922	1,574	837	1,420	2,882,000	
Cleveland.....	99,779	44,099	12,156	27.6%	1,767	47,970,382	28,102	1,036	8,731,499	8,081	1,493	4,386,838	2,988	1,526	12,095,774	7,926	1,515	21,777,833	14,375	854	10,967,775	16,507	11,782	19,665	10,812	18,039	35,639,000	
Columbus.....	50,240	20,839	6,629	31.8%	730	22,895,701	31,364	439	3,031,821	9,906	628	1,941,931	3,092	628	4,779,073	6,958	652	10,502,503	15,961	455	7,614,125	16,734	6,058	9,530	5,670	8,914	18,397,000	
Craven.....	100,534	43,359	11,901	27.4%	2,299	67,620,038	29,413	1,620	15,600,755	9,630	2,047	6,728,435	3,827	2,096	20,222,585	9,648	2,052	27,394,980	13,350	1,104	20,002,473	18,118	10,250	17,138	9,013	15,034	28,800,500	
Cumberland.....	334,776	128,518	39,147	30.5%	6,400	179,033,098	27,974	4,809	40,312,293	8,383	5,591	20,739,449	3,709	5,768	56,817,645	9,850	5,734	85,327,835	14,881	2,430	36,887,618	15,180	37,329	61,356	34,299	56,117	114,302,000	
Currituck.....	28,342	12,144	3,836	31.6%	791	19,730,275	24,943	698	8,181,240	11,721	736	1,856,745	2,523	752	9,447,976	12,564	643	5,749,804	8,942	307	4,532,495	14,764	2,831	4,714	2,242	3,716	6,335,000	
Dare.....	37,002	19,686	4,429	22.5%	1,752	47,020,875	26,938	1,417	16,624,164	11,732	1,623	6,451,679	3,975	1,653	20,865,976	12,623	1,442	15,547,838	10,782	769	10,607,061	13,793	3,619	5,895	3,023	4,874	8,811,500	
Davidson.....	169,180	75,075	18,048	24.0%	3,020	90,435,472	29,946	2,042	18,633,746	9,125	2,667	7,841,872	2,940	2,727	24,862,425	9,117	2,643	39,351,685	14,889	1,380	26,221,362	19,001	19,367	31,634	17,082	27,854	52,745,500	
Davie.....	42,822	19,707	4,440	22.0%	1,363	43,184,265	31,683	907	6,949,331	10,639	1,224	4,318,713	3,528	1,254	12,860,615	10,208	1,220	18,385,919	15,070	597	11,997,731	20,097	4,633	7,820	3,771	6,327	11,534,000	
Duplin.....	48,280	21,143	6,246	29.5%	608	16,672,028	27,421	340	2,815,154	8,280	484	1,324,143	2,736	512	3,884,083	7,586	545	7,432,069	13,637	335	5,355,876	15,988	6,662	11,211	6,274	10,556	21,409,000	
Durham.....	325,751	147,175	28,204	19.2%	14,562	439,659,072	30,192	11,110	107,309,228	9,659	12,846	57,564,449	4,481	13,140	152,808,500	11,629	12,645	190,282,294	15,048	5,161	96,568,278	18,711	32,830	52,782	25,198	40,154	77,565,500	
Edgecombe.....	48,728	20,301	6,380	31.4%	723	25,020,183	34,606	440	3,286,233	7,469	592	1,738,277	2,936	611	4,569,861	7,479	639	12,803,866	20,037	432	7,646,456	17,700	5,869	9,295	5,630	8,923	19,049,000	
Forsyth.....	383,274	171,378	39,342	23.0%	11,977	435,257,431	36,341	8,166	80,786,145	9,893	10,317	44,777,633	4,340	10,561	111,881,712	10,594	10,748	218,631,935	20,342	4,868	104,743,784	21,517	43,299	71,777	36,284	59,678	116,610,000	
Franklin.....	68,908	28,638	6,530	22.8%	1,589	51,164,636	32,199	1,281	12,344,238	9,636	1,427	4,553,517	3,191	1,467	15,945,224	10,869	1,312	25,500,366	19,436	646	9,719,046	15,045	7,896	13,467	6,716	11,401	20,491,000	
Gaston.....	228,618	101,328	23,514	23.2%	5,910	165,683,434	28,034	4,389	41,573,837	9,472	5,235	21,381,274	4,084	5,348	58,287,408	10,899	5,298	69,755,769	13,166	2,263	37,640,257	16,633	26,801	43,822	22,885	37,107	70,860,000	
Gates.....	10,388	4,242	1,638	38.6%	220	6,088,204	27,674	135	1,025,587	7,597	178	425,716	2,392	183	1,434,138	7,837	184	2,054,315	11,165	138	2,599,751	18,839	1,040	1,729	929	1,546	2,820,000	
Graham.....	8,013	3,197	1,114																									

TABLE C5. TAX YEAR 2020 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS AND CHILD DEDUCTION CLAIMED BY COUNTY-Continued

County	2020 Population	Number of Returns Filed		NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule A:																		Qualifying Children for Whom a Federal Child Credit was Claimed†		CHILD DEDUCTION [§ 105-153.5(a)1] [\$2,500-\$500 per Qualifying Child]			
		\$0 Tax Liability [after tax credits]	as a % of County Returns	TOTAL NC ITEMIZED DEDUCTIONS			QUALIFYING HOME MORTGAGE INTEREST			REAL ESTATE PROPERTY TAXES			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES††			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			MEDICAL, DENTAL EXPENSES			Return Count	Qualifying Child Count	Return Count	Qualifying Child Count	Deduction Claimed Amount [S]	
				Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]						
		Total	Total Filed	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Qualifying Child Count	Return Count
Mitchell.....	14,902	6,338	1,881	29.7%	180	4,978,299	27,657	111	885,367	7,976	157	412,272	2,626	167	1,252,286	7,499	154	2,407,235	15,631	95	1,318,778	13,882	1,434	2,368	1,309	2,152	4,092,500
Montgomery.....	25,730	10,159	2,832	27.9%	320	10,575,508	33,048	213	2,669,418	12,532	289	1,255,197	4,343	292	3,318,330	11,364	288	4,901,105	17,018	131	2,356,073	17,985	2,817	4,687	2,668	4,435	8,951,000
Noah.....	100,126	43,605	10,839	24.9%	3,868	130,924,954	33,848	2,700	29,884,235	11,068	3,438	14,337,058	4,170	3,513	39,511,723	11,247	3,372	54,943,951	16,294	1,821	36,469,320	20,027	9,882	17,059	7,748	13,208	24,076,000
Moss.....	95,027	43,012	11,384	26.5%	2,312	74,444,052	32,199	1,556	12,187,985	7,833	1,945	5,587,613	2,873	1,999	16,732,850	8,371	2,103	38,534,604	18,324	1,200	19,176,598	15,980	11,077	17,860	10,660	16,097	31,855,500
New Hanover.....	225,730	105,665	22,875	21.6%	8,529	291,788,415	34,211	6,409	77,525,663	12,096	7,543	31,095,810	4,122	7,740	94,466,209	12,205	7,182	133,503,389	18,589	3,632	63,818,817	17,571	20,493	33,218	15,189	24,085	44,657,500
Northampton.....	17,248	7,379	2,431	32.9%	404	11,529,194	28,538	221	1,942,370	8,789	312	1,027,739	3,294	325	2,681,999	8,252	345	4,274,617	12,390	257	4,572,578	17,792	1,776	2,719	1,681	2,562	5,354,000
Onslow.....	204,842	67,734	20,212	29.8%	2,152	60,957,953	28,326	1,627	15,610,420	9,595	1,888	5,874,330	3,111	1,952	19,863,689	10,176	1,825	25,598,567	14,027	888	15,495,697	17,450	19,176	32,884	17,609	30,226	58,756,000
Orange.....	149,013	60,474	11,794	19.5%	7,300	362,539,961	49,663	5,290	64,226,229	12,141	6,534	42,916,547	6,568	6,662	91,989,845	13,808	6,511	221,873,800	34,077	2,358	48,676,316	20,643	13,306	22,297	7,724	12,576	22,807,000
Pamlico.....	12,250	5,393	1,571	29.1%	263	7,520,038	28,593	170	1,715,298	10,302	230	627,689	3,599	236	2,404,585	10,189	220	2,974,805	13,522	147	2,140,648	14,562	1,071	1,692	940	1,491	2,939,000
Pasquotank.....	40,611	17,031	5,638	33.1%	761	20,588,265	27,054	548	4,818,565	8,793	653	2,122,898	3,251	669	6,584,756	9,843	667	7,900,348	11,845	357	6,103,161	17,096	4,389	7,129	4,017	6,544	12,831,500
Pender.....	60,325	26,479	6,610	25.0%	1,576	43,477,386	27,587	1,245	13,706,119	11,009	1,453	5,384,083	3,705	1,483	17,245,060	11,628	1,312	15,316,312	11,674	692	10,916,014	15,775	7,132	12,101	5,696	9,567	17,426,500
Perquimans.....	12,966	5,496	1,664	30.3%	320	8,512,607	26,602	225	2,212,749	9,834	281	814,439	2,898	288	2,784,467	9,668	274	2,818,942	10,288	182	2,909,198	15,985	1,244	2,076	1,114	1,849	3,504,500
Person.....	39,082	17,369	4,496	25.9%	713	19,757,237	27,710	494	4,331,255	8,768	615	1,735,230	2,822	632	5,797,549	9,173	616	7,355,848	11,941	366	6,603,840	18,043	4,322	6,080	3,792	6,097	11,532,500
Pitt.....	170,859	73,175	19,171	26.2%	4,142	146,651,060	35,406	2,960	27,189,261	9,186	3,518	13,184,116	3,748	3,618	37,042,269	10,238	3,740	76,495,629	20,453	1,717	33,113,162	19,285	19,664	31,550	16,686	26,452	51,814,500
Polk.....	19,219	8,612	2,320	26.9%	793	25,740,300	32,459	410	4,288,756	10,460	575	1,957,306	3,404	592	5,642,668	9,532	712	8,588,741	12,063	499	11,508,891	23,064	1,517	2,625	1,340	2,304	4,408,000
Randolph.....	144,359	64,008	15,907	24.9%	1,980	59,981,475	30,294	1,333	11,100,455	8,327	1,757	5,513,297	3,138	1,803	15,725,848	8,722	1,749	27,637,220	15,802	912	16,618,407	18,222	17,024	28,322	15,475	25,620	49,209,000
Richmond.....	42,740	18,969	6,035	31.8%	518	14,607,671	28,200	304	2,303,644	7,578	434	1,392,777	3,209	450	5,501,315	7,781	465	6,103,680	13,126	276	5,002,676	18,126	5,647	9,059	5,278	8,465	17,690,000
Robeson.....	115,863	47,193	15,333	32.5%	1,598	48,200,394	30,163	977	7,057,004	7,223	1,193	3,448,468	2,891	1,351	9,993,701	7,397	1,459	22,447,261	15,385	928	15,759,432	16,982	15,797	25,608	15,035	24,326	51,463,000
Rockingham.....	91,157	39,935	10,459	26.2%	1,336	38,308,891	28,674	835	6,767,917	8,105	1,150	3,286,032	2,857	1,169	9,475,956	8,106	1,146	15,465,522	13,495	709	13,367,413	18,854	9,802	15,838	8,890	14,335	27,953,500
Rowan.....	147,281	64,158	16,575	25.8%	2,860	86,717,542	30,321	1,951	16,949,310	8,687	2,542	6,244,657	3,393	2,604	24,200,231	9,293	2,537	40,910,701	16,126	1,319	21,606,610	16,381	16,464	27,220	14,863	24,514	47,366,000
Rutherford.....	64,286	27,073	7,764	28.7%	931	29,209,646	31,374	614	5,589,938	9,104	817	2,636,898	3,228	850	7,652,905	9,003	810	13,266,007	16,378	441	8,290,734	18,800	6,732	11,208	6,182	10,279	20,228,500
Sampson.....	58,838	26,152	7,706	29.5%	854	25,597,307	29,973	524	4,077,006	7,781	728	2,461,829	3,368	754	6,076,920	8,060	769	13,135,808	17,082	435	6,384,579	14,677	7,923	13,206	7,410	12,334	24,675,500
Scotland.....	34,039	14,061	4,600	32.7%	610	18,938,499	31,047	317	2,114,758	6,671	454	1,396,493	3,076	472	3,329,419	7,054	567	7,396,485	13,045	392	8,212,595	20,950	4,292	6,977	4,044	6,556	13,882,000
Stanly.....	62,524	27,334	6,674	24.4%	1,217	37,427,184	30,754	856	7,628,162	8,911	1,081	3,557,062	3,291	1,115	10,577,330	9,486	1,066	17,650,112	16,557	544	9,199,742	16,911	7,060	11,997	6,184	10,480	19,130,000
Stokes.....	44,464	20,426	4,892	23.9%	639	17,659,350	27,636	426	3,498,487	8,212	564	1,457,780	2,585	581	4,819,062	8,294	547	6,856,090	12,534	302	5,984,198	19,815	4,508	7,491	3,998	6,616	12,071,500
Surry.....	71,345	28,688	7,672	26.7%	910	29,778,488	32,724	532	4,622,093	8,688	787	2,533,956	3,220	817	6,776,679	8,295	812	14,790,492	18,215	417	8,211,317	19,691	7,232	12,091	6,484	10,810	21,002,500
Swain.....	14,082	7,612	4,031	53.0%	147	4,183,686	28,460	91	944,012	10,374	123	297,207	2,416	128	1,140,381	8,909	120	1,776,193	14,802	78	1,267,112	16,245	2,056	3,408	1,882	3,123	6,140,500
Transylvania.....	32,908	14,045	3,493	24.9%	1,009	36,087,925	35,766	611	6,709,248	10,981	899	3,364,486	3,742	922	9,097,043	9,867	889	17,442,445	19,620	562	9,548,437	16,990	2,613	4,396	2,312	3,889	7,473,500
Tyrell.....	3,134	1,523	504	33.1%	48	1,418,339	29,549	28	241,633	8,630	40	104,244	2,606	41	314,334	7,667	40	462,432	11,561	30	641,573	21,386	465	689	445	656	1,337,500
Union.....	239,266	102,144	21,492	21.0%	9,882	482,640,342	48,840	8,438	109,481,439	12,975	9,107	37,799,605	4,151	9,371	126,605,979	13,510	9,049	311,911,920	34,469	2,828	44,122,443	15,602	31,084	55,095	19,807	34,314	58,566,000
Vance.....	42,433	18,940	5,647	29.8%	824	24,328,974	29,525	468	3,579,735	7,649	630	1,841,928	2,924	639	5,085,717	7,959	720	9,786,046	13,592	541	9,457,211	17,481	5,591	8,824	5,357	8,458	17,871,500
Wake.....	1,134,824	514,487	91,082	17.7%	53,527	1,682,293,435	31,429	43,518	510,625,454	11,734	48,587	227,109,962	4,674	49,735	652,995,093	13,129	46,922	751,494,038	16,016	15,199	277,804,304	18,278	132,560	221,568	79,681	130,104	228,997,500
Warren.....	18,590	6,594	1,981	30.0%	320	8,457,933	26,431	186	1,694,099	9,108	266	830,794	3,123	268	2,290,314	8,546	275	2,703,953	9,833	212	3,463,666	16,338	1,731	2,709	1,667	2,600	5,404,500
Washington.....	10,934	4,789	1,457	30.4%	178	4,296,074	24,135	84	554,909	6,606	153	392,238															



TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2020 AND 2019

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 [\$]	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
less than \$1	715,414	664,376			246,004	252,104			72,893	56,073			24,963	23,819		
1 - 2,000	7,980	1,611	394,773	72,389	112,855	129,463	5,576,238	6,507,655	41,627	41,976	2,204,501	2,099,524	9,077	8,071	464,675	386,598
2,001 - 4,000	6,726	1,001	1,049,012	154,654	89,547	100,638	13,870,639	15,442,680	44,514	46,436	6,934,920	7,372,941	10,263	7,773	1,645,756	1,232,505
4,001 - 6,000	6,632	585	1,732,742	150,751	75,970	80,404	19,706,659	20,756,803	43,538	47,409	11,361,720	12,390,838	14,347	11,319	3,761,189	3,013,477
6,001 - 10,000	12,938	840	5,190,689	339,816	109,645	125,460	43,486,118	51,383,223	98,733	91,771	42,565,441	38,315,848	38,809	36,146	16,426,066	15,316,165
10,001 - 10,625	125	48	67,232	25,839	3,014	235	1,621,226	126,020	26,629	27,574	14,284,469	14,787,389	8,397	7,649	4,504,001	4,099,017
10,626 - 12,750	342	112	206,075	67,404	8,804	651	5,350,347	392,693	79,622	89,997	48,174,096	54,554,505	31,375	29,235	19,233,024	17,794,130
12,751 - 15,000	246	85	176,170	60,396	7,426	445	5,343,638	318,382	70,872	77,732	50,898,167	55,921,129	42,461	41,365	30,722,189	29,955,409
15,001 - 17,000	156	66	127,974	54,150	5,011	316	4,155,493	263,840	53,721	54,470	44,524,752	45,079,408	39,114	41,630	32,541,271	34,634,020
17,001 - 20,000	199	99	187,901	94,582	4,720	449	4,459,153	431,906	60,083	73,571	56,657,616	70,395,505	63,542	54,372	61,720,348	52,103,278
20,001 - 21,250	55	24	58,406	24,827	116	43	123,451	46,433	3,952	363	4,224,327	388,068	41,000	44,180	43,812,507	47,207,047
21,251 - 25,000	197	79	235,766	90,408	233	90	279,941	103,104	8,953	754	10,654,716	901,324	99,880	105,502	119,038,681	125,695,793
25,001 - 30,000	190	78	267,572	112,158	187	89	263,821	127,337	6,131	694	8,551,577	975,819	94,561	101,479	132,407,653	143,581,047
30,001 - 40,000	300	124	534,621	223,394	199	101	359,378	178,174	443	264	784,993	468,616	10,349	1,347	17,888,793	2,359,299
40,001 - 50,000	221	88	510,498	198,758	117	45	271,783	105,319	202	110	468,372	252,660	445	263	1,017,733	597,767
50,001 - 60,000	160	79	450,635	217,070	60	24	173,133	66,363	100	71	285,715	199,126	217	117	610,946	329,517
60,001 - 75,000	186	69	636,264	237,145	61	26	115,599	88,033	113	52	388,595	179,949	145	86	508,203	299,579
75,001 - 100,000	193	95	840,507	413,568	50	20	222,580	89,222	77	42	343,121	185,805	136	59	591,026	269,001
100,001 - 120,000	136	49	754,802	245,936	33	[D]	188,243	[D]	43	15	240,343	81,330	56	19	313,216	107,382
120,001 - 160,000	183	56	1,281,941	401,269	26	12	189,057	87,246	43	16	310,940	116,255	67	18	473,663	123,618
160,001 - 200,000	114	38	1,036,875	340,701	18	[D]	168,915	[D]	17	10	156,785	92,540	28	13	259,887	124,969
200,001 or more	602	273	24,488,186	14,087,005	32	14	571,796	594,457	49	21	967,910	387,377	43	25	789,783	407,493
Totals: [D]	-	-	-	-	-	16	-	116,503	-	-	-	-	-	-	-	-
Totals: FAGI Level	753,295	669,875	40,228,641	17,612,220	664,128	690,645	106,597,208	97,225,393	612,355	609,421	304,983,076	305,145,956	529,275	514,487	488,730,610	479,637,111

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 [\$]	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
less than \$1	20,402	19,349			17,274	16,533			14,345	13,215			11,320	10,520		
1 - 2,000	4,801	4,978	227,794	231,634	3,982	3,983	187,349	187,221	3,092	3,361	145,758	161,835	2,619	2,792	124,136	133,550
2,001 - 4,000	3,609	3,644	557,777	564,245	2,710	2,794	419,409	430,856	2,213	2,385	340,137	369,200	1,794	2,062	278,283	318,828
4,001 - 6,000	3,275	3,206	858,621	833,709	2,392	2,468	623,008	638,742	1,924	1,984	500,258	514,419	1,548	1,622	403,550	420,993
6,001 - 10,000	9,819	7,352	4,223,647	3,126,588	4,398	4,480	1,819,804	1,854,356	3,418	3,511	1,413,194	1,448,301	2,718	2,827	1,127,462	1,169,453
10,001 - 10,625	2,258	1,789	1,214,746	965,112	732	673	392,681	361,658	519	522	278,718	280,832	403	383	216,612	204,442
10,626 - 12,750	8,990	7,804	5,487,565	4,790,507	2,783	2,381	1,701,158	1,450,851	1,650	1,692	998,909	1,026,999	1,250	1,362	760,401	828,247
12,751 - 15,000	11,112	10,383	8,040,794	7,529,316	4,673	3,401	3,399,167	2,471,300	1,744	1,796	1,256,932	1,296,179	1,346	1,337	972,533	965,209
15,001 - 17,000	11,572	11,376	9,636,593	9,482,822	6,109	4,940	5,098,002	4,140,548	1,782	1,657	1,483,333	1,383,518	1,130	1,234	938,414	1,026,574
17,001 - 20,000	24,171	20,691	23,398,241	19,981,947	9,474	9,807	9,121,972	9,466,346	4,459	3,304	4,326,330	3,201,757	1,774	1,862	1,704,798	1,788,068
20,001 - 21,250	14,216	13,597	15,197,356	14,573,110	3,652	4,117	3,902,899	4,420,462	2,859	2,242	3,073,345	2,424,596	892	816	958,512	876,935
21,251 - 25,000	50,015	49,603	60,076,160	59,680,138	11,972	11,809	14,481,308	14,194,155	9,343	9,415	11,219,004	11,366,295	4,112	3,153	5,013,865	3,826,139
25,001 - 30,000	62,637	58,862	90,053,421	83,281,128	31,725	27,053	45,554,330	38,876,430	9,743	10,754	13,891,091	15,265,633	9,569	9,044	13,653,276	13,045,380
30,001 - 40,000	171,783	178,340	302,374,198	315,211,865	94,084	94,846	170,960,745	171,295,029	36,591	31,210	68,447,506	57,946,502	14,065	15,032	25,597,768	27,313,963
40,001 - 50,000	5,640	1,087	12,637,300	2,470,825	118,594	118,613	268,531,477	269,754,598	79,613	86,455	184,323,395	200,144,484	31,520	25,456	75,670,234	60,687,713
50,001 - 60,000	385	225	1,084,083	636,935	3,742	879	10,184,887	2,425,851	78,971	75,377	218,807,795	209,493,604	68,890	77,463	194,067,046	218,333,019
60,001 - 75,000	253	152	873,689	525,287	502	247	1,729,228	844,120	2,669	835	8,705,885	2,775,234	54,194	47,820	177,824,488	156,741,337
75,001 - 100,000	188	86	825,991	375,693	310	147	1,373,100	655,758	458	219	2,010,501	962,680	1,060	425	4,498,821	1,825,751
100,001 - 120,000	69	[D]	394,634	[D]	99	44	558,470	245,752	141	82	791,181	458,724	189	82	1,045,476	452,462
120,001 - 160,000	50	27	352,827	185,855	82	43	583,435	304,703	119	61	838,246	430,480	183	71	1,270,232	489,232
160,001 - 200,000	36	[D]	337,979	[D]	38	10	359,172	92,979	59	25	542,877	236,158	75	22	693,227	203,898
200,001 or more	60	20	1,515,008	316,709	71	18	1,181,120	397,661	87	28	1,700,048	536,228	99	38	1,686,095	723,416
Totals: [D]	-	33	-	204,854	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	405,341	392,604	539,368,424	524,968,279	319,398	309,286	542,162,721	524,509,376	255,799	250,130	525,094,443	511,720,658	210,750	205,423	508,505,229	491,374,609

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 [\$]	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
less than \$1	9,067	8,286			7,380	6,734			19,140	17,170			7,273	6,707		
1 - 2,000	2,071	2,284	98,000	110,868	1,758	1,969	83,842	92,258	5,610	6,077	263,223	285,774	2,796	3,032	124,563	135,441
2,001 - 4,000	1,483	1,632	231,048	249,660	1,264	1,349	194,457	207,000	3,585	3,748	552,473	577,617	1,445	1,675	221,977	257,942
4,001 - 6,000	1,296	1,351	334,899	354,124	1,072	1,091	277,739	282,852	2,752	2,966	714,693	768,094	1,125	1,309	291,606	340,726
6,001 - 10,000	2,121	2,223	880,211	922,525	1,826	1,932	753,202	803,200	4,521	4,724	1,872,316	1,949,849	1,653	1,869	673,779	767,680
10,001 - 10,625	350	318	186,460	170,285	223	241	119,914	128,629	636	638	340,676	342,114	254	223	135,322	120,198
10,626 - 12,750	1,059	1,084	640,459	662,562	847	879	513,601	535,992	2,125	2,122	1,287,423	1,289,880	678	749	412,354	457,022
12,751 - 15,000	1,068	1,136	769,355	818,207	867	949	624,063	683,549	2,023	2,162	1,461,896	1,561,116	708	723	511,417	521,724
15,001 - 17,000	925	991	769,249	825,557	738	762	608,668	635,836	1,873	1,847	1,561,644	1,532,288	560	562	468,059	466,289
17,001 - 20,000	1,333	1,415	1,277,426	1,365,593	1,064	1,146	1,022,469	1,102,104	2,667	2,778	2,562,436	2,668,902	802	859	325,564	322,584
20,001 - 21,250	593	638	630,827	684,394	416	514	447,992	552,116	1,096	1,108	1,173,529	1,185,091	335	314	360,535	338,032
21,251 - 25,000	1,852	1,923	2,215,634	2,312,789	1,316	1,354	1,576,278	1,623,882	3,254	3,378	3,904,028	4,063,282	965	1,017	1,150,338	1,227,377
25,001 - 30,000	3,903	3,083	5,652,492	4,452,767	1,926	1,954	2,753,601	2,797,845	4,383	4,764	6,237,263	6,800,101	1,236	1,285	1,751,863	1,832,776
30,001 - 40,000	12,523	13,264	22,428,160	23,972,980	8,265	7,625	15,373,913	14,307,879	9,984	9,838	18,265,472	17,913,573	2,283	2,440	4,140,185	4,412,653
40,001 - 50,000	11,133	11,461	26,038,586	26,719,593	8,747	9,689	20,286,348	22,489,353	15,359	15,034	35,931,157	35,269,872	2,256	2,552	5,248,547	5,957,103
50,001 - 60,000	25,154	18,048	73,691,491	52,182,312	8,841	8,878	25,180,948	25,258,016	18,138	18,676	51,598,767	53,242,273	2,393	2,601	6,798,890	7,412,419
60,001 - 75,000	87,726	94,047	299,904,154	320,306,535	55,020	51,097	199,071,625	185,628,356	31,534	32,251	110,035,464	112,506,120	3,952	4,197	13,775,837	14,590,513
75,001 - 100,000	14,489	12,229	57,683,743	48,524,250	51,315	53,057	212,228,025	217,448,545	182,013	176,326	827,220,321	803,006,716	10,447	10,391	47,875,494	47,618,616
100,001 - 120,000	326	127	1,835,952	706,762	460	209	2,589,622	1,162,983	120,555	114,581	673,958,445	640,462,034	12,918	13,614	73,052,797	77,093,562
120,001 - 160,000	222	77	1,552,036	534,617	302	101	2,126,878	698,808	46,510	42,172	301,643,020	271,833,700	104,783	100,735	760,862,922	731,227,820
160,001 - 200,000	67	28	615,504	254,258	103	34	945,307	315,944	1,240	407	11,341,231	3,666,018	39,900	37,958	346,802,562	329,325,735
200,001 or more	96	38	1,532,620	612,647	113	39	1,816,990	656,805	1,013	337	15,730,681	5,829,313	2,377	789	34,250,564	11,328,715
Totals: FAGI Level	178,857	175,683	498,968,306	486,743,285	153,863	151,603	488,595,482	477,411,952	480,011	463,104	2,067,656,158	1,966,753,727	201,139	195,601	1,299,678,965	1,236,256,027

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 [\$]		Number of Returns		Net Tax Liability [\$]	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
less than \$1	12,751	11,691			4,946	4,539			6,603	6,149			1,189,775	1,117,265		
1 - 2,000	6,153	6,875	257,254	290,586	2,668	2,894	112,596	123,374	2,425	2,608	112,498	122,585	209,514	221,974	10,377,200	10,941,292
2,001 - 4,000	2,936	3,430	449,534	521,680	1,257	1,472	192,809	229,281	1,361	1,451	207,267	222,825	174,707	181,490	27,145,498	28,151,914
4,001 - 6,000	2,123	2,259	548,388	586,593	857	1,006	223,604	263,800	875	1,052	227,226	272,271	159,726	160,031	41,565,902	41,589,192
6,001 - 10,000	2,959	3,119	1,221,770	1,274,445	1,250	1,384	511,260	566,224	1,265	1,392	527,366	572,928	296,073	289,030	122,692,325	119,810,601
10,001 - 10,625	367	351	196,993	188,075	157	148	84,831	80,168	174	189	93,935	102,414	44,238	40,981	23,737,816	21,982,192
10,626 - 12,750	1,144	1,229	696,931	752,169	439	490	269,657	298,114	541	571	330,895	348,453	141,649	140,358	86,062,895	85,249,528
12,751 - 15,000	1,010	1,102	731,252	798,630	445	463	321,080	334,472	490	540	355,150	393,465	146,491	143,619	105,583,803	103,628,483
15,001 - 17,000	807	862	673,223	718,211	337	348	280,898	293,109	408	443	343,105	372,984	124,243	121,504	103,210,678	100,909,154
17,001 - 20,000	1,163	1,148	1,123,278	1,109,827	484	487	469,503	472,572	526	554	508,063	535,991	176,461	172,542	169,308,888	165,541,962
20,001 - 21,250	399	455	421,890	486,261	191	216	206,677	233,749	211	176	228,496	190,805	69,983	68,803	74,820,749	73,631,926
21,251 - 25,000	1,050	1,201	1,258,129	1,453,656	584	558	706,374	677,524	589	549	711,779	664,502	194,315	190,385	232,522,001	227,880,368
25,001 - 30,000	1,231	1,336	1,756,199	1,914,490	600	518	853,983	739,955	668	671	958,330	964,874	228,690	221,664	324,606,472	314,767,840
30,001 - 40,000	2,153	2,298	3,893,907	4,171,370	805	805	1,456,325	1,452,316	1,033	1,072	1,882,904	1,946,002	364,660	358,606	654,388,868	643,173,615
40,001 - 50,000	1,960	1,944	4,561,055	4,544,467	515	517	1,211,250	1,211,753	829	796	1,947,650	1,869,806	277,151	274,110	638,655,385	632,274,071
50,001 - 60,000	1,746	1,820	4,966,918	5,208,284	416	418	1,186,679	1,192,487	681	661	1,955,299	1,901,428	209,894	205,337	591,043,232	578,098,704
60,001 - 75,000	2,346	2,516	8,175,131	8,787,769	457	474	1,589,573	1,655,807	809	746	2,847,709	2,614,727	239,967	234,615	826,281,444	807,780,511
75,001 - 100,000	4,003	4,101	18,035,994	18,519,486	554	539	2,506,008	2,459,870	917	856	4,190,690	3,884,075	266,210	258,592	1,180,445,922	1,146,239,036
100,001 - 120,000	3,347	3,406	18,886,695	19,249,142	379	311	2,162,305	1,787,756	609	535	3,473,968	3,060,683	139,360	133,111	780,246,149	745,321,068
120,001 - 160,000	10,259	10,332	74,701,951	75,461,368	517	531	3,668,329	3,822,977	838	730	6,094,486	5,307,678	164,184	154,982	1,155,949,963	1,091,025,626
160,001 - 200,000	43,996	42,289	416,809,997	399,525,835	391	416	3,597,620	3,879,495	646	511	6,059,830	4,785,965	86,728	81,773	789,727,768	742,956,292
200,001 or more	142,287	130,911	2,111,968,029	1,893,161,550	31,328	29,101	1,002,403,396	892,850,357	17,124	15,229	2,033,235,715	1,574,390,048	195,381	176,881	5,233,837,941	4,396,279,781
Totals: FAGI Level	246,190	234,675	2,671,334,518	2,438,723,894	49,577	47,635	1,024,014,757	914,625,160	39,622	37,481	2,066,292,361	1,604,525,509	5,099,600	4,947,653	13,172,210,899	12,077,233,156

[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: 2020 and 2019 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 and 2019 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 tax year 2020 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 2020 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS BY FAGI LEVEL**

Tax Credit Type	Aggregate		Federal Adjusted Gross Income									
	Number of Returns	Amount Claimed [\$]	< \$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 [\$]
<b>Foreign/Other State Taxes Paid</b>	214,039	526,054,262	14,532	3,424,796	33,411	17,383,810	29,842	26,707,198	24,630	27,317,365	111,624	451,221,093
<b>Historic Rehabilitation [Articles 3D, 3L]</b>	454	10,585,401	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	303	8,727,215
Income-producing [Article 3D]	55	312,978	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	20	192,653
Nonincome-producing [Article 3D]	101	553,123	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	44	425,503
Income-producing [Article 3L]‡	168	8,171,986	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	143	6,904,808
Nonincome-producing [Article 3L]‡	130	1,547,314	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	96	1,204,251
<b>Historic Mill Facility Rehabilitation [Article 3H]</b>	48	246,405	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	14	185,897
Income-producing	22	98,256	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Nonincome-producing	26	148,149	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>Carryforward of Prior Year Tax Credits‡</b>	1,160	10,922,208	298	1,114,366	294	967,351	156	604,901	93	1,076,946	319	7,158,644
<b>Business Incentive and Energy Tax Credits†</b>	877	12,572,840	55	457,671	96	39,104	96	76,791	77	144,231	553	11,855,043
<b>Total Credits Claimed</b>	-	560,381,116	-	5,636,204	-	18,901,960	-	27,870,717	-	28,824,343	-	479,147,892
<b>Credits Not Applied to Tax Liability††</b>	-	21,073,691	-	1,916,844	-	1,375,138	-	972,897	-	1,284,429	-	15,524,383
<b>Credits Applied to Tax Liability†††</b>	215,697	539,307,425	14,723	3,719,360	33,794	17,526,822	30,090	26,897,820	24,768	27,539,914	112,322	463,623,509

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

Source: 2020 individual income tax extract. Tax credit summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400TC forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this exhibit may differ from alternative published tax credit information for tax year 2020 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. For tax year 2017, 947,345 returns claimed the child tax credit.

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.

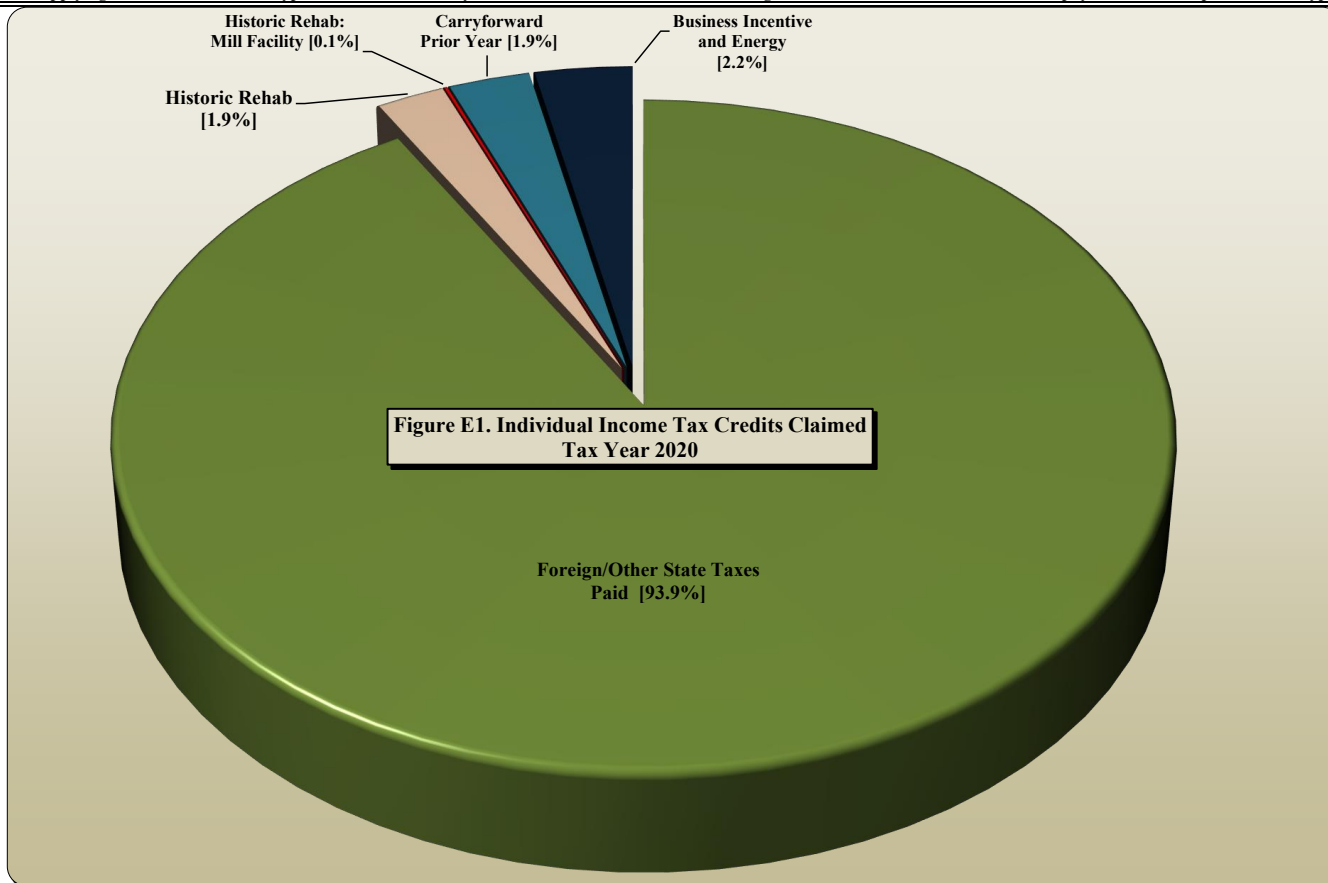
‡Carryforward of prior year tax credits amounts reflect carryforward portions of tax credits not applied to offset tax liability from previous years for tax credit types with allowable carryforward provisions (excludes Article 3L).

†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.



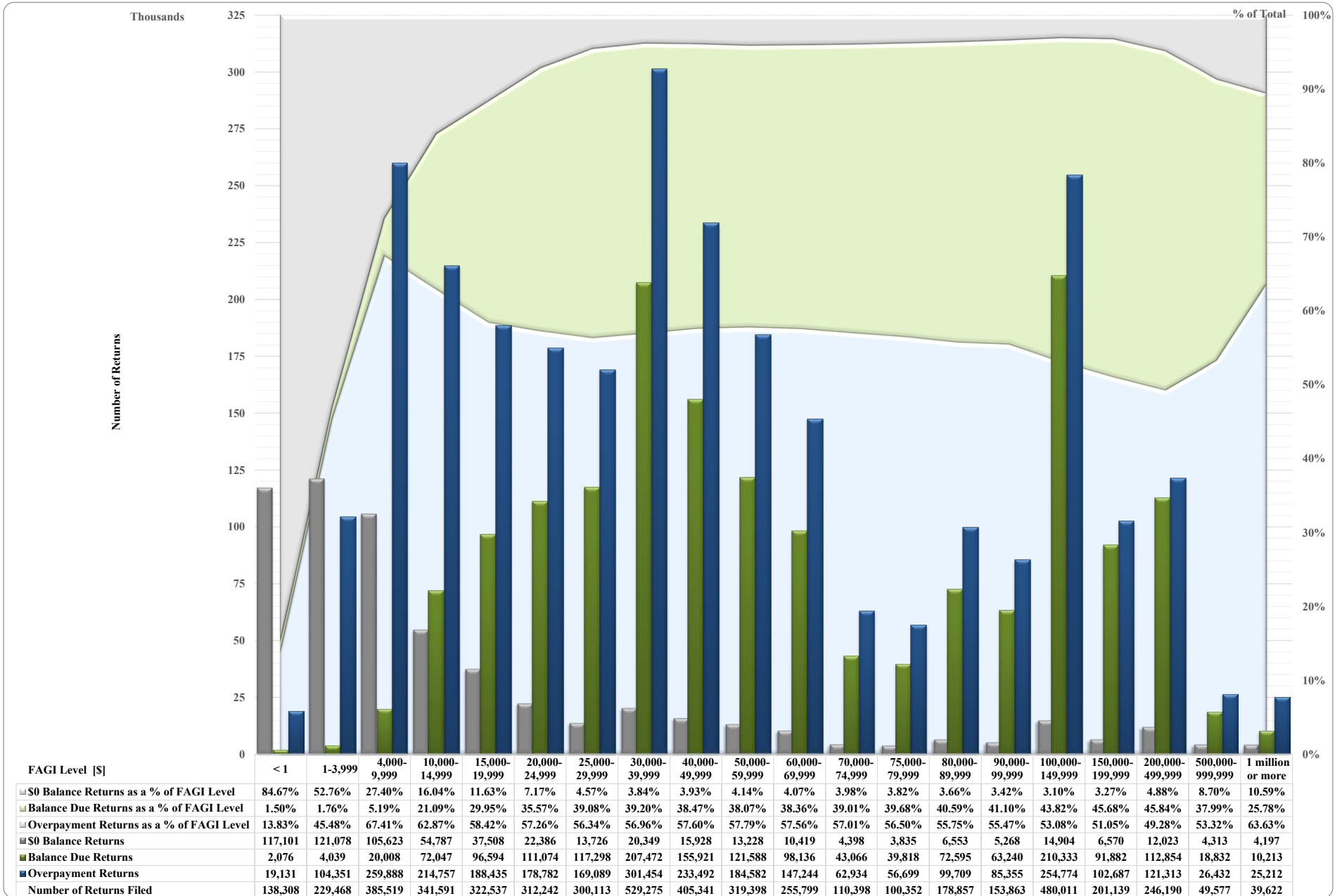
### Exhibit F1. Tax Year 2020 All Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

**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: 2020 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

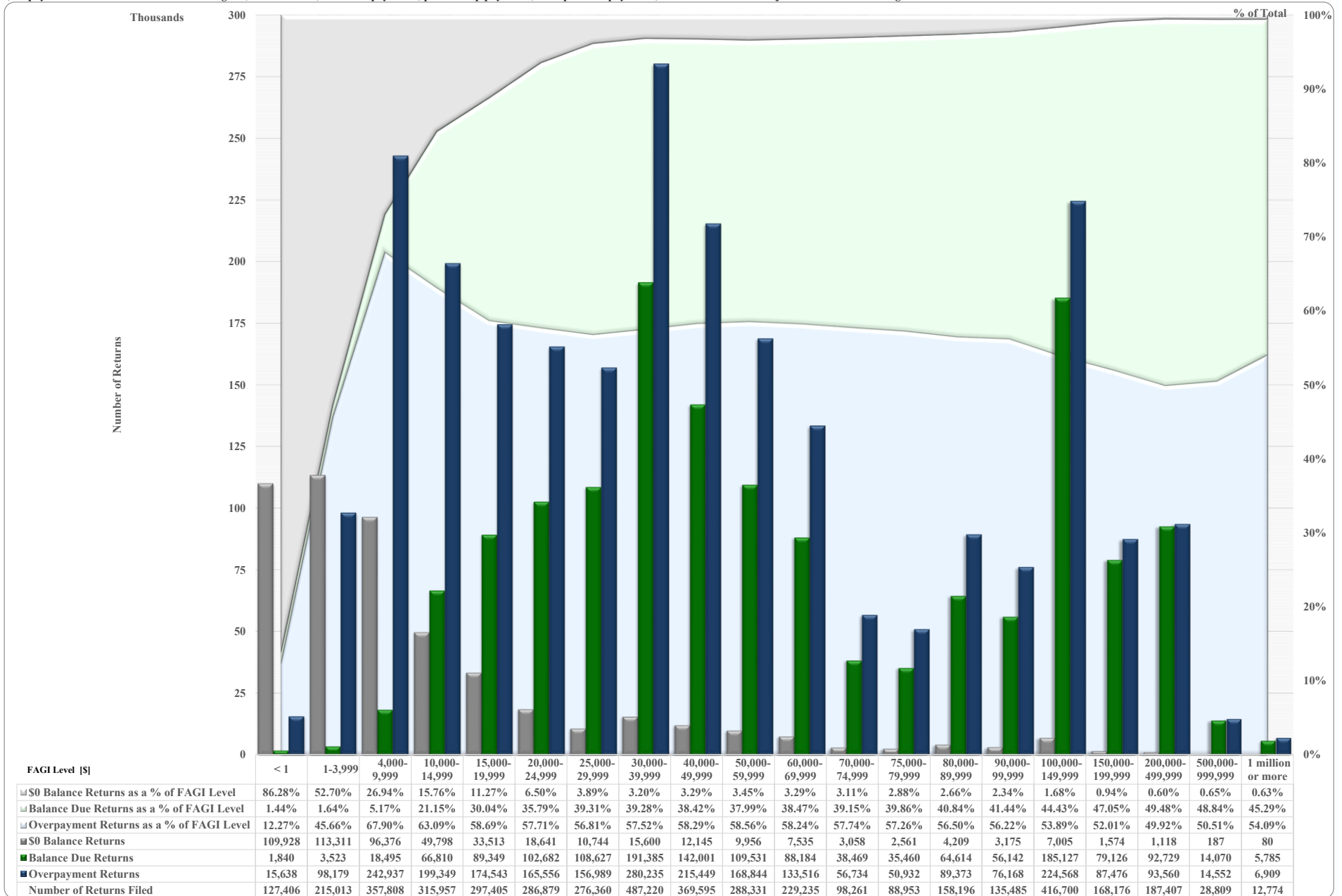
## Exhibit F2. Tax Year 2020 Resident Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

**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: 2020 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit I. TAX YEAR 2020 NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE A by FAGI LEVEL**

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]	298,873	3,553,258,501	17,626	161,155,310	24,221	182,679,380	34,745	281,280,964	32,560	291,710,611	189,721	2,636,432,236
Real Estate Property Taxes [unlimited]	354,965	1,690,124,666	24,218	86,406,751	30,682	88,546,675	41,270	124,509,186	38,079	129,288,992	220,716	1,261,373,062
Allowable Home Mortgage Interest and Real Estate Property Taxes [capped at \$20,000]†	364,819	4,463,036,375	25,084	219,899,321	31,737	261,665,131	42,493	393,480,297	39,016	404,902,628	226,489	3,183,088,998
Charitable Contributions	355,028	24,915,610,539	19,128	70,878,481	33,237	196,226,238	41,012	288,045,583	37,004	305,519,534	224,647	24,054,940,703
Medical and Dental Expenses	137,270	2,516,532,781	28,617	477,587,193	28,777	453,376,177	25,765	430,531,710	18,303	337,028,333	35,808	818,009,368
Repayment of Claim of Right Income	569	11,793,732	79	989,805	97	616,345	81	762,121	75	1,037,532	237	8,387,929
Itemized Deductions Claimed [Total]	-	32,687,320,219	-	797,017,540	-	921,444,815	-	1,125,129,564	-	1,064,585,002	-	28,779,143,298
Itemized Deductions in Excess of \$20,000††	-	780,346,792	-	27,662,740	-	9,560,924	-	12,309,853	-	16,096,975	-	714,716,300
Itemized Deductions Allowable†††	400,157	31,906,973,427	32,551	769,354,800	40,317	911,883,891	48,682	1,112,819,711	42,747	1,048,488,027	235,860	28,064,426,998

Source: 2020 individual income tax extract. Itemized deduction summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

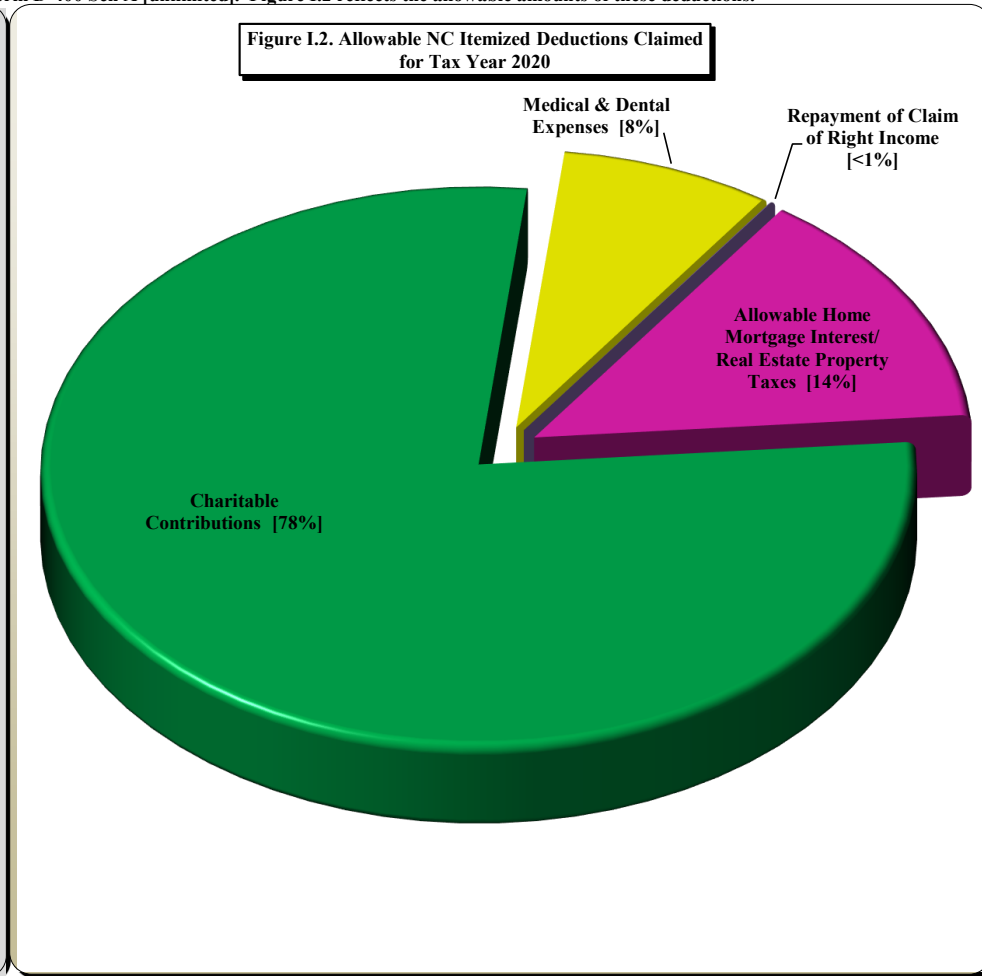
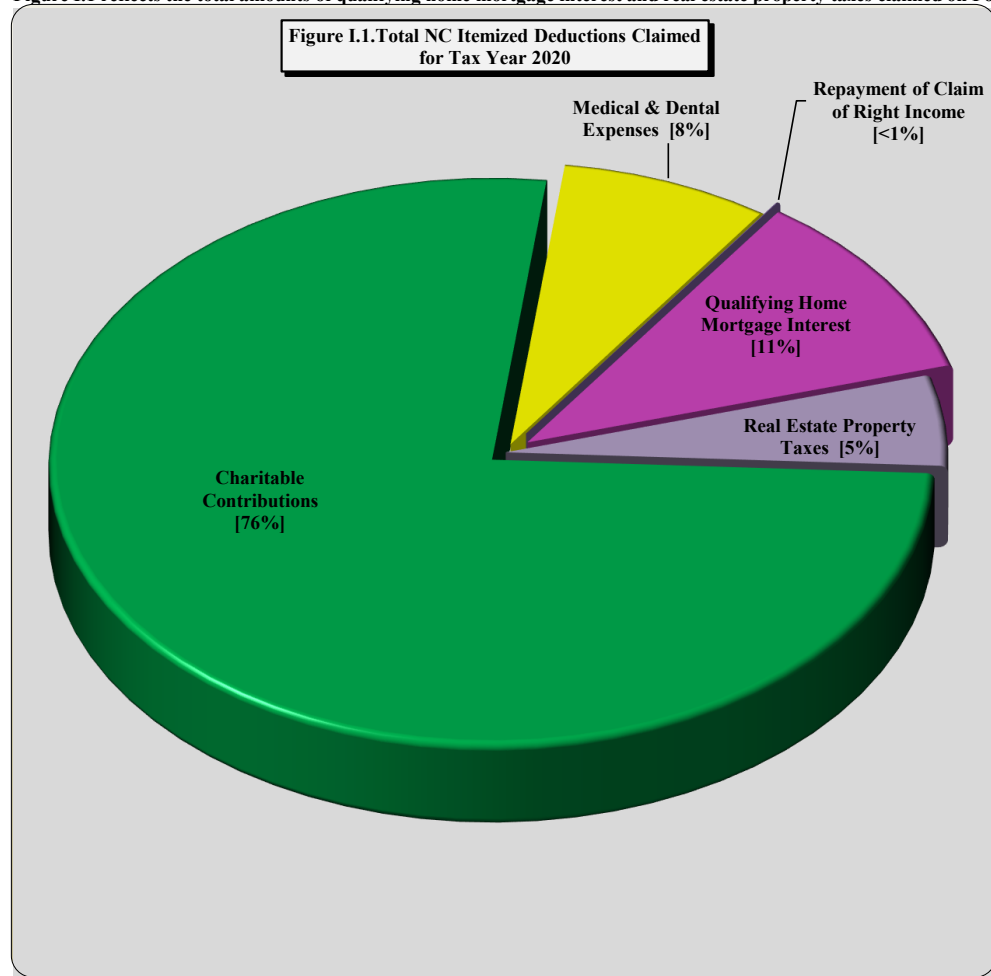
Total counts for the number of returns are not listed because some taxpayers claim multiple types of itemized deductions.

†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 Form D-400 Sch A [unlimited]. Figure I.2 reflects the allowable amounts of these deductions.



**TABLE I-1. TAX YEAR 2020 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE A 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 TAXES [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>AGGREGATE - COMBINED FILING STATUSES</b>																		
Non-Positive AGI	6,477	179,813,697	27,762	4,423	62,775,829	14,193	5,443	30,249,343	5,557	5,682	72,271,776	12,719	175	4,069,430	23,254	5,667	103,472,491	18,259
\$ 1 - 3,999	2,511	56,005,669	22,304	1,314	10,984,641	8,360	1,717	5,604,114	3,264	1,788	15,507,672	8,673	1,564	1,639,422	1,048	2,214	38,858,575	17,551
4,000 - 9,999	4,996	113,701,874	22,759	2,519	19,466,327	7,728	3,631	11,232,088	3,093	3,761	29,050,908	7,724	3,459	8,795,555	2,543	4,515	75,855,411	16,801
10,000 - 14,999	5,828	132,539,797	22,742	2,880	21,301,290	7,396	4,176	12,439,493	2,979	4,325	32,199,819	7,445	4,223	14,440,258	3,419	5,227	85,899,720	16,434
15,000 - 19,999	6,141	137,477,525	22,387	3,048	21,714,823	7,124	4,410	12,837,182	2,911	4,547	33,237,386	7,310	4,608	18,991,487	4,121	5,362	85,248,652	15,899
20,000 - 24,999	6,598	149,816,238	22,706	3,442	24,912,400	7,238	4,841	14,044,531	2,901	4,981	37,631,760	7,555	5,178	23,932,134	4,622	5,632	88,252,344	15,670
25,000 - 29,999	7,045	157,198,822	22,314	3,836	28,546,012	7,442	5,163	15,197,310	2,944	5,322	41,975,653	7,887	5,670	29,146,038	5,140	5,581	86,077,131	15,423
30,000 - 39,999	15,541	352,402,644	22,676	9,034	67,396,965	7,460	11,613	33,259,983	2,864	12,049	97,133,622	8,062	12,786	73,792,413	5,771	11,546	181,476,609	15,718
40,000 - 49,999	17,731	402,282,425	22,688	11,351	86,736,403	7,641	13,906	40,089,382	2,883	14,366	122,555,856	8,531	14,878	93,904,132	6,312	11,650	185,822,437	15,950
50,000 - 59,999	19,185	435,287,690	22,689	13,269	104,692,982	7,890	15,823	46,186,854	2,919	16,321	146,305,155	8,964	16,113	108,727,431	6,748	11,046	180,255,104	16,319
60,000 - 69,999	19,892	453,965,650	22,822	14,399	117,583,977	8,166	17,070	51,852,889	3,038	17,569	164,413,738	9,358	16,811	119,685,726	7,119	10,145	169,866,186	16,744
70,000 - 74,999	9,605	223,566,371	23,276	7,077	59,004,005	8,337	8,377	26,469,443	3,160	8,603	82,761,404	9,620	8,169	60,394,547	7,393	4,574	80,410,420	17,580
75,000 - 79,999	9,127	217,505,407	23,831	6,803	59,289,484	8,715	7,973	25,762,899	3,231	8,192	81,941,329	10,003	7,827	60,252,047	7,698	4,118	75,312,031	18,288
80,000 - 89,999	17,534	425,096,694	24,244	13,295	117,954,096	8,872	15,603	52,598,214	3,371	15,973	164,431,604	10,294	15,217	122,617,566	8,058	7,665	138,047,524	18,010
90,000 - 99,999	16,086	405,885,926	25,232	12,462	114,467,031	9,185	14,503	50,927,879	3,512	14,851	158,529,695	10,675	14,035	123,687,453	8,813	6,520	123,668,778	18,968
100,000 - 149,999	63,314	1,715,309,184	27,092	50,729	511,182,606	10,077	58,401	226,259,223	3,874	59,625	696,419,820	11,680	57,266	612,605,323	10,698	20,755	406,284,041	19,575
150,000 - 199,999	39,174	1,165,480,014	29,751	32,528	374,954,123	11,527	36,913	166,910,467	4,522	37,611	494,204,658	13,140	36,941	496,365,666	13,437	8,079	174,909,690	21,650
200,000 - 499,999	77,578	2,715,229,758	35,000	65,531	949,888,138	14,495	73,654	434,580,365	5,900	75,538	1,141,699,241	15,114	75,393	1,381,379,813	18,322	6,415	192,150,704	29,953
500,000 - 999,999	26,948	1,429,190,999	53,035	21,795	401,898,358	18,440	25,386	197,973,926	7,799	26,235	425,338,811	16,213	26,629	974,451,200	36,594	436	29,400,988	67,433
1,000,000 or more	28,846	21,039,217,043	729,363	19,138	398,509,011	20,823	26,362	235,649,081	8,939	27,480	425,426,468	15,481	28,655	20,598,526,630	718,846	123	15,263,945	124,097
<b>TOTAL</b>	<b>400,157</b>	<b>31,906,973,427</b>	<b>79,736</b>	<b>298,873</b>	<b>3,553,258,501</b>	<b>11,889</b>	<b>354,965</b>	<b>1,690,124,666</b>	<b>4,761</b>	<b>364,819</b>	<b>4,463,036,375</b>	<b>12,234</b>	<b>355,597</b>	<b>24,927,404,271</b>	<b>70,100</b>	<b>137,270</b>	<b>2,516,532,781</b>	<b>18,333</b>
<b>SINGLE</b>																		
Non-Positive AGI	3,079	65,971,459	21,426	1,869	21,285,651	11,389	2,390	11,214,619	4,692	2,503	27,016,043	10,793	105	990,080	9,429	2,539	37,965,336	14,953
\$ 1 - 3,999	1,836	38,895,009	21,185	903	6,748,812	7,474	1,206	3,599,947	2,985	1,261	9,933,592	7,878	1,048	1,039,904	992	1,650	27,921,513	16,922
4,000 - 9,999	3,657	76,060,726	20,799	1,721	11,942,941	6,940	2,584	7,202,559	2,787	2,668	18,572,605	6,961	2,388	5,682,974	2,380	3,346	51,805,147	15,483
10,000 - 14,999	4,349	90,542,739	20,819	1,990	12,879,199	6,472	3,002	8,240,544	2,745	3,098	20,680,411	6,675	3,036	9,317,047	3,069	3,954	60,545,281	15,312
15,000 - 19,999	4,616	95,034,418	20,588	2,152	13,642,542	6,339	3,198	8,594,420	2,687	3,288	21,871,348	6,652	3,352	12,264,012	3,659	4,076	60,899,058	14,941
20,000 - 24,999	4,703	98,515,938	20,947	2,253	14,506,914	6,439	3,309	8,813,740	2,664	3,402	23,009,491	6,764	3,571	14,911,820	4,176	4,048	60,594,627	14,969
25,000 - 29,999	4,819	99,066,505	20,557	2,450	16,179,291	6,604	3,363	9,192,526	2,733	3,458	24,934,018	7,211	3,747	17,418,305	4,649	3,775	56,714,182	15,024
30,000 - 39,999	10,088	208,399,908	20,658	5,552	37,667,605	6,785	7,287	19,418,159	2,665	7,545	56,146,307	7,442	8,082	40,973,143	5,070	7,292	111,280,458	15,261
40,000 - 49,999	11,300	230,057,527	20,359	6,967	49,896,726	7,162	8,630	23,208,618	2,689	8,900	71,800,394	8,067	9,190	51,427,504	5,596	6,967	106,829,629	15,334
50,000 - 59,999	12,127	245,079,711	20,209	8,112	60,323,848	7,436	9,794	26,796,326	2,736	10,095	85,907,413	8,510	9,804	56,946,215	5,808	6,306	102,226,083	16,211
60,000 - 69,999	12,585	251,173,160	19,958	8,820	67,875,963	7,696	10,627	30,694,291	2,888	10,930	97,183,978	8,891	10,206	61,825,521	6,058	5,533	92,163,661	16,657
70,000 - 74,999	5,982	119,845,165	20,034	4,278	33,562,610	7,845	5,141	15,681,118	3,050	5,264	48,454,973	9,205	4,902	31,058,958	6,336	2,325	40,331,234	17,347
75,000 - 79,999	5,449	111,182,324	20,404	3,928	32,240,829	8,208	4,684	14,304,882	3,054	4,801	45,722,405	9,524	4,439	28,463,474	6,412	1,949	36,996,445	18,982
80,000 - 89,999	9,814	199,911,889	20,370	7,281	60,998,238	8,378	8,561	27,382,195	3,198	8,763	86,760,655	9,901	8,086	52,380,294	6,478	3,180	60,770,940	19,110
90,000 - 99,999	8,220	171,200,077	20,827	6,174	53,857,962	8,723	7,266	24,617,683	3,388	7,428	76,437,328	10,290	6,703	45,153,502	6,736	2,339	49,609,247	21,210
100,000 - 149,999	23,952	519,428,135	21,686	18,295	172,473,284	9,427	21,380	79,597,387	3,723	21,854	243,191,401	11,128	19,539	143,142,778	7,326	5,107	133,093,956	26,061
150,000 - 199,999	9,653	232,111,806	24,046	7,277	76,009,720	10,445	8,687	38,355,328	4,415	8,876	107,201,585	12,078	8,076	75,739,409	9,378	1,487	49,170,812	33,067
200,000 - 499,999	12,089	368,284,861	30,464	8,768	108,473,277	12,371	10,882	59,783,829	5,494	11,262	146,679,467	13,024	10,520	166,173,072	15,796	1,062	55,432,322	52,196
500,000 - 999,999	2,828	144,523,390	51,104	1,880	29,155,928	15,508	2,495	18,020,280	7,223	2,613	36,478,699	13,960	2,579	97,852,398	37,942	93	10,192,293	109,595
1,000,000 or more	3,295	4,496,510,588	1,364,647	1,828	34,834,976	19,056	2,748	23,577,500	8,580	2,942	41,854,271	14,226	3,141	4,449,604,439	1,416,620	42	5,051,878	120,283
<b>TOTAL</b>	<b>154,441</b>	<b>7,861,795,335</b>	<b>50,905</b>	<b>102,498</b>	<b>914,556,316</b>	<b>8,923</b>	<b>127,234</b>	<b>458,295,951</b>	<b>3,602</b>	<b>130,951</b>	<b>1,289,836,384</b>	<b>9,850</b>	<b>122,514</b>	<b>5,362,364,849</b>	<b>43,769</b>	<b>67,070</b>	<b>1,209,594,102</b>	<b>18,035</b>

Table II. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAX [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]

MARRIED FILING JOINTLY/SURVIVING SPOUSE

Non-Positive AGI	2,741	99,294,139	36,226	2,077	34,181,539	16,457	2,536	16,480,183	6,498	2,621	37,511,099	14,312	49	2,703,061	55,165	2,728	59,079,979	21,657
\$ 1 - 3,999	454	14,212,375	31,305	319	3,384,909	10,611	403	1,658,018	4,114	414	4,466,503	10,789	367	472,311	1,287	440	9,273,561	21,076
4,000 - 9,999	960	30,053,215	31,305	630	6,152,105	9,765	843	3,361,910	3,988	876	8,491,962	9,694	823	2,638,765	3,206	912	18,922,488	20,748
10,000 - 14,999	1,031	33,822,208	32,805	646	6,165,252	9,544	899	3,356,743	3,734	934	8,637,447	9,248	863	4,136,503	4,793	979	21,048,258	21,500
15,000 - 19,999	1,038	32,427,058	31,240	624	5,637,403	9,034	909	3,325,241	3,658	934	8,209,117	8,789	895	5,049,698	5,642	968	19,168,243	19,802
20,000 - 24,999	1,246	38,335,160	30,767	817	7,092,691	8,681	1,118	4,002,212	3,580	1,138	10,315,614	9,065	1,107	6,880,681	6,216	1,158	21,138,865	18,255
25,000 - 29,999	1,410	42,424,682	30,088	906	8,179,913	9,029	1,275	4,594,737	3,604	1,303	11,720,836	8,995	1,289	8,613,589	6,682	1,286	22,090,257	17,177
30,000 - 39,999	3,158	98,269,962	31,118	2,073	18,386,843	8,870	2,832	9,953,970	3,515	2,897	26,211,293	9,048	2,875	22,684,290	7,890	2,814	49,374,379	17,546
40,000 - 49,999	3,551	112,698,371	31,737	2,384	20,317,218	8,522	3,172	11,191,629	3,528	3,247	29,346,645	9,038	3,305	27,816,877	8,417	3,038	55,534,849	18,280
50,000 - 59,999	3,975	126,812,768	31,903	2,815	24,594,441	8,737	3,600	12,703,740	3,529	3,681	34,690,269	9,424	3,718	34,811,314	9,363	3,232	57,311,185	17,732
60,000 - 69,999	4,492	143,631,123	31,975	3,295	29,675,666	9,006	4,078	14,377,377	3,526	4,172	41,039,963	9,837	4,236	41,313,617	9,753	3,455	61,277,543	17,736
70,000 - 74,999	2,408	78,528,275	32,611	1,767	15,764,505	8,922	2,190	7,580,912	3,462	2,239	21,985,122	9,819	2,261	22,272,881	9,851	1,804	34,270,272	18,997
75,000 - 79,999	2,488	81,972,388	32,947	1,879	17,652,992	9,395	2,269	8,313,467	3,664	2,322	24,102,165	10,380	2,355	24,433,770	10,375	1,774	33,436,453	18,848
80,000 - 89,999	5,535	179,567,687	32,442	4,149	38,500,937	9,280	5,114	19,007,638	3,717	5,212	53,982,457	10,357	5,250	56,579,692	10,777	3,841	69,005,538	17,966
90,000 - 99,999	5,960	193,893,597	32,532	4,623	43,636,822	9,439	5,540	20,564,714	3,712	5,660	60,318,726	10,657	5,728	66,009,080	11,524	3,702	67,565,791	18,251
100,000 - 149,999	33,281	1,065,667,153	32,020	26,992	277,770,308	10,291	31,524	126,182,210	4,003	32,048	376,102,552	11,736	32,553	430,330,945	13,219	14,706	259,233,656	17,628
150,000 - 199,999	26,771	870,444,057	32,514	22,761	267,261,656	11,742	25,714	117,474,462	4,569	26,113	347,963,143	13,325	26,515	402,435,455	15,178	6,354	120,045,459	18,893
200,000 - 499,999	61,752	2,248,350,173	36,409	53,499	792,816,671	14,819	59,398	356,776,364	6,007	60,750	939,322,041	15,462	61,555	1,176,837,849	19,118	5,192	132,190,283	25,400
500,000 - 999,999	23,140	1,241,224,477	53,640	19,137	358,430,388	18,730	22,058	174,454,209	7,909	22,721	374,460,162	16,481	23,149	848,769,076	36,665	326	17,995,239	55,200
1,000,000 or more	24,205	14,187,861,632	586,154	16,504	346,974,322	21,024	22,474	204,266,572	9,089	23,329	366,648,108	15,716	24,210	13,811,545,637	570,489	78	9,667,887	123,947
<b>TOTAL</b>	<b>209,596</b>	<b>20,919,490,500</b>	<b>99,809</b>	<b>167,897</b>	<b>2,322,576,581</b>	<b>13,833</b>	<b>197,946</b>	<b>1,119,626,308</b>	<b>5,656</b>	<b>202,611</b>	<b>2,785,525,224</b>	<b>13,748</b>	<b>203,103</b>	<b>16,996,335,091</b>	<b>83,683</b>	<b>58,787</b>	<b>1,137,630,185</b>	<b>19,352</b>

MARRIED FILING SEPARATELY

\$ < 4,000	536	8,371,714	15,619	299	3,930,436	13,145	347	1,318,236	3,799	377	4,375,497	11,606	128	317,545	2,481	307	3,678,672	11,983
4,000 - 9,999	243	2,289,654	9,422	90	603,803	6,709	112	296,866	2,651	120	882,151	7,351	159	285,234	1,794	150	1,122,269	7,482
10,000 - 14,999	275	3,791,742	13,788	134	1,081,377	8,070	164	448,887	2,737	172	1,464,755	8,516	201	496,425	2,470	165	1,830,562	11,094
15,000 - 19,999	245	3,339,467	13,630	129	929,315	7,204	148	373,924	2,527	160	1,258,077	7,863	182	714,895	3,928	139	1,366,495	9,831
20,000 - 24,999	306	4,221,725	13,796	159	1,131,612	7,117	187	439,224	2,349	198	1,558,267	7,870	227	819,762	3,611	182	1,843,696	10,130
25,000 - 29,999	391	5,574,448	14,257	226	1,754,870	7,765	249	572,189	2,298	270	2,225,669	8,243	299	1,280,437	4,282	191	2,068,342	10,829
30,000 - 39,999	1,019	15,289,624	15,005	649	4,564,964	7,034	703	1,646,049	2,341	751	6,130,619	8,163	786	3,749,518	4,770	483	5,409,487	11,200
40,000 - 49,999	1,283	19,899,588	15,510	902	7,061,107	7,828	958	2,399,059	2,504	1,017	9,252,821	9,098	1,011	5,233,885	5,177	509	5,412,882	10,634
50,000 - 59,999	1,411	22,511,063	15,954	1,077	8,462,561	7,858	1,122	2,824,718	2,518	1,176	11,148,543	9,480	1,120	6,235,732	5,568	451	5,126,788	11,368
60,000 - 69,999	1,325	21,578,693	16,286	1,038	8,550,113	8,237	1,098	2,826,421	2,574	1,148	11,162,081	9,723	1,047	6,331,978	6,048	374	4,084,634	10,921
70,000 - 74,999	565	9,663,634	17,104	464	3,870,366	8,341	478	1,320,489	2,763	501	5,078,258	10,136	436	2,707,814	6,211	146	1,877,562	12,860
75,000 - 79,999	531	8,590,285	16,178	423	3,655,341	8,641	447	1,221,528	2,733	470	4,753,850	10,115	438	2,727,012	6,226	115	1,109,423	9,647
80,000 - 89,999	886	14,761,145	16,600	725	6,565,604	9,056	757	2,193,526	2,898	792	8,515,909	10,752	733	4,554,793	6,214	168	1,690,443	10,062
90,000 - 99,999	840	14,771,076	17,585	698	6,476,738	9,279	719	2,186,566	3,041	754	8,460,999	11,221	668	4,478,082	6,704	142	1,831,995	12,901
100,000 - 149,999	2,509	45,943,272	18,311	2,108	21,421,661	10,162	2,144	6,922,147	3,229	2,273	27,402,710	12,056	2,016	14,320,435	7,103	294	4,220,127	14,354
150,000 - 199,999	999	19,842,284	19,862	830	9,587,462	11,551	850	3,167,786	3,727	912	12,000,482	13,158	811	6,090,457	7,510	83	1,751,345	21,101
200,000 or more	2,461	2,205,881,511	896,335	1,593	23,458,211	14,726	1,970	9,010,427	4,574	2,113	27,141,134	12,845	2,269	2,175,916,745	958,976	58	2,823,632	48,683
<b>TOTAL</b>	<b>15,825</b>	<b>2,426,320,925</b>	<b>153,322</b>	<b>11,544</b>	<b>113,105,541</b>	<b>9,798</b>	<b>12,453</b>	<b>39,168,042</b>	<b>3,145</b>	<b>13,204</b>	<b>142,811,822</b>	<b>10,816</b>	<b>12,531</b>	<b>2,236,260,749</b>	<b>178,458</b>	<b>3,957</b>	<b>47,248,354</b>	<b>11,940</b>



Table II. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [unlimited-prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
<b>HEAD OF HOUSEHOLD</b>																		
\$ < 4,000	342	9,074,670	26,534	270	4,229,123	15,663	278	1,582,454	5,692	294	4,476,714	15,227	42	185,951	4,427	217	4,412,005	20,332
4,000 - 9,999	136	5,298,279	38,958	78	767,478	9,839	92	370,753	4,030	97	1,104,190	11,383	89	188,582	2,119	107	4,005,507	37,435
10,000 - 14,999	173	4,383,108	25,336	110	1,175,462	10,686	111	393,319	3,543	121	1,417,206	11,712	123	490,283	3,986	129	2,475,619	19,191
15,000 - 19,999	242	6,676,582	27,589	143	1,505,563	10,528	155	543,597	3,507	165	1,898,844	11,508	179	962,882	5,379	179	3,814,856	21,312
20,000 - 24,999	343	8,743,415	25,491	213	2,181,183	10,240	227	789,355	3,477	243	2,748,388	11,310	273	1,319,871	4,835	244	4,675,156	19,160
25,000 - 29,999	425	10,133,187	23,843	254	2,431,938	9,575	276	837,858	3,036	291	3,095,130	10,636	335	1,833,707	5,474	329	5,204,350	15,819
30,000 - 39,999	1,276	30,443,150	23,858	760	6,777,553	8,918	791	2,241,805	2,834	856	8,645,403	10,100	1,043	6,385,462	6,122	957	15,412,285	16,105
40,000 - 49,999	1,597	39,626,939	24,813	1,098	9,461,352	8,617	1,146	3,290,076	2,871	1,202	12,155,996	10,113	1,372	9,425,866	6,870	1,136	18,045,077	15,885
50,000 - 59,999	1,672	40,884,148	24,452	1,265	11,312,132	8,942	1,307	3,862,070	2,955	1,369	14,558,930	10,635	1,471	10,734,170	7,297	1,057	15,591,048	14,750
60,000 - 69,999	1,490	37,582,674	25,223	1,246	11,482,235	9,215	1,267	3,954,800	3,121	1,319	15,027,716	11,393	1,322	10,214,610	7,727	783	12,340,348	15,760
70,000 - 74,999	650	15,529,297	23,891	568	5,806,524	10,223	568	1,886,924	3,322	599	7,243,051	12,092	570	4,354,894	7,640	299	3,931,352	13,148
75,000 - 79,999	659	15,760,410	23,916	573	5,740,322	10,018	573	1,923,022	3,356	599	7,362,909	12,292	595	4,627,791	7,778	280	3,769,710	13,463
80,000 - 89,999	1,299	30,855,973	23,754	1,140	11,889,317	10,429	1,171	4,014,855	3,429	1,206	15,172,583	12,581	1,148	9,102,787	7,929	476	6,580,603	13,825
90,000 - 99,999	1,066	26,021,176	24,410	967	10,495,509	10,854	978	3,558,916	3,639	1,009	13,312,642	13,194	936	8,046,789	8,597	337	4,661,745	13,833
100,000 - 149,999	3,572	84,270,624	23,592	3,334	39,517,353	11,853	3,353	13,557,479	4,043	3,450	49,723,157	14,413	3,158	24,811,165	7,857	648	9,736,302	15,025
150,000 - 199,999	1,751	43,081,867	24,604	1,660	22,095,285	13,310	1,662	7,912,891	4,761	1,710	27,039,448	15,813	1,539	12,100,345	7,862	155	3,942,074	25,433
200,000 or more	3,602	291,001,168	80,789	3,255	56,151,734	17,251	3,377	22,314,191	6,608	3,523	59,880,638	16,997	3,254	227,658,427	69,963	123	3,462,103	28,147
<b>TOTAL</b>	<b>20,295</b>	<b>699,366,667</b>	<b>34,460</b>	<b>16,934</b>	<b>203,020,063</b>	<b>11,989</b>	<b>17,332</b>	<b>73,034,365</b>	<b>4,214</b>	<b>18,053</b>	<b>244,862,945</b>	<b>13,564</b>	<b>17,449</b>	<b>332,443,582</b>	<b>19,052</b>	<b>7,456</b>	<b>122,060,140</b>	<b>16,371</b>

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: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

The 2017 Appropriations Act [SL 2017-57] reduces the personal income tax rate to 5.25% [from 5.499%] 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 2020 D-400 returns claiming itemized deductions, 569 returns claimed an aggregate \$11,793,732 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by filing status are as follows: single [231 returns, \$3,543,154]; married filing jointly/surviving spouse [259 returns, \$7,585,814]; married filing separately [22 returns, \$223,067]; and head of household [57 returns, \$441,697].

††Return count for Total Allowable NC Itemized Deductions indicates returns reporting itemized deductions on the form D-400 Sch A 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 2020 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 A 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 2020 vary according to filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

TABLE I-2. TAX YEAR 2020 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE A 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 2020

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2020

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2020 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	4,423	62,775,829	14,193	2,989	67.6%	34,987,481	55.7%	11,705	89	2.0%	1,160,821	1.8%	13,043	1,345	30.4%	26,627,527	42.4%
\$ 1 - 3,999	1,314	10,984,641	8,360	1,212	92.2%	9,693,753	88.2%	7,998	39	3.0%	412,167	3.8%	10,568	63	4.8%	878,721	8.0%	13,948
4,000 - 9,999	2,519	19,466,327	7,728	2,309	91.7%	17,124,082	88.0%	7,416	65	2.6%	593,860	3.1%	9,136	145	5.8%	1,748,385	9.0%	12,058
10,000 - 14,999	2,880	21,301,290	7,396	2,655	92.2%	18,696,354	87.8%	7,042	60	2.1%	604,728	2.8%	10,079	165	5.7%	2,000,208	9.4%	12,122
15,000 - 19,999	3,048	21,714,823	7,124	2,817	92.4%	19,510,449	89.8%	6,926	89	2.9%	730,426	3.4%	8,207	142	4.7%	1,473,948	6.8%	10,380
20,000 - 24,999	3,442	24,912,400	7,238	3,162	91.9%	22,211,219	89.2%	7,024	89	2.6%	778,643	3.1%	8,749	191	5.5%	1,922,538	7.7%	10,066
25,000 - 29,999	3,836	28,546,012	7,442	3,509	91.5%	25,263,552	88.5%	7,200	91	2.4%	822,003	2.9%	9,033	236	6.2%	2,460,457	8.6%	10,426
30,000 - 39,999	9,034	67,396,965	7,460	8,316	92.1%	60,648,545	90.0%	7,293	214	2.4%	1,896,418	2.8%	8,862	504	5.6%	4,852,002	7.2%	9,627
40,000 - 49,999	11,351	86,736,403	7,641	10,454	92.1%	78,035,259	90.0%	7,465	254	2.2%	2,399,760	2.8%	9,448	643	5.7%	6,301,384	7.3%	9,800
50,000 - 59,999	13,269	104,692,982	7,890	12,143	91.5%	93,997,699	89.8%	7,741	323	2.4%	2,795,513	2.7%	8,655	803	6.1%	7,899,770	7.5%	9,838
60,000 - 69,999	14,399	117,583,977	8,166	13,158	91.4%	105,496,436	89.7%	8,018	323	2.2%	3,033,884	2.6%	9,393	918	6.4%	9,053,657	7.7%	9,862
70,000 - 74,999	7,077	59,004,005	8,337	6,403	90.5%	52,485,742	89.0%	8,197	175	2.5%	1,599,717	2.7%	9,141	499	7.1%	4,918,546	8.3%	9,857
75,000 - 79,999	6,803	59,289,484	8,715	6,107	89.8%	52,167,430	88.0%	8,542	179	2.6%	1,700,604	2.9%	9,501	517	7.6%	5,421,450	9.1%	10,486
80,000 - 89,999	13,295	117,954,096	8,872	11,899	89.5%	103,360,242	87.6%	8,686	374	2.8%	3,706,040	3.1%	9,909	1,022	7.7%	10,887,814	9.2%	10,653
90,000 - 99,999	12,462	114,467,031	9,185	10,999	88.3%	98,647,047	86.2%	8,969	384	3.1%	3,808,242	3.3%	9,917	1,079	8.7%	12,011,742	10.5%	11,132
100,000 - 149,999	50,729	511,182,606	10,077	44,025	86.8%	434,059,576	84.9%	9,859	1,709	3.4%	18,223,499	3.6%	10,663	4,995	9.8%	58,899,531	11.5%	11,792
150,000 - 199,999	32,528	374,954,123	11,527	27,139	83.4%	305,863,049	81.6%	11,270	1,171	3.6%	14,167,283	3.8%	12,098	4,218	13.0%	54,923,791	14.6%	13,021
200,000 - 499,999	65,531	949,888,138	14,495	48,912	74.6%	685,528,260	72.2%	14,016	2,511	3.8%	36,656,537	3.9%	14,598	14,108	21.5%	227,703,341	24.0%	16,140
500,000 - 999,999	21,795	401,898,358	18,440	12,497	57.3%	223,398,845	55.6%	17,876	545	2.5%	10,134,050	2.5%	18,595	8,753	40.2%	168,365,463	41.9%	19,235
1,000,000 or more	19,138	398,509,011	20,823	6,072	31.7%	118,312,323	29.7%	19,485	272	1.4%	5,665,795	1.5%	20,830	12,794	66.9%	274,530,893	68.9%	21,458
<b>TOTAL</b>	<b>298,873</b>	<b>3,553,258,501</b>	<b>11,889</b>	<b>236,777</b>	<b>79.2%</b>	<b>2,559,487,343</b>	<b>72.0%</b>	<b>10,810</b>	<b>8,956</b>	<b>3.0%</b>	<b>110,889,990</b>	<b>3.1%</b>	<b>12,382</b>	<b>53,140</b>	<b>17.8%</b>	<b>882,881,168</b>	<b>24.8%</b>	<b>16,614</b>

FAGI BRACKET	REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	5,443	30,249,343	5,557	3,661	67.3%	16,570,038	54.8%	4,526	98	1.8%	503,222	1.7%	5,135	1,684	30.9%	13,176,083	43.6%
\$ 1 - 3,999	1,717	5,604,114	3,264	1,593	92.8%	4,958,997	88.5%	3,113	46	2.7%	196,603	3.5%	4,274	78	4.5%	448,514	8.0%	5,750
4,000 - 9,999	3,631	11,232,088	3,093	3,354	92.4%	9,868,225	87.9%	2,942	75	2.1%	264,446	2.4%	3,526	202	5.6%	1,099,417	9.8%	5,443
10,000 - 14,999	4,176	12,439,493	2,979	3,878	92.9%	10,998,175	88.4%	2,836	77	1.8%	291,129	2.3%	3,781	221	5.3%	1,150,189	9.2%	5,204
15,000 - 19,999	4,410	12,837,182	2,911	4,114	93.3%	11,595,252	90.3%	2,818	97	2.2%	348,014	2.7%	3,588	199	4.5%	893,916	7.0%	4,492
20,000 - 24,999	4,841	14,044,531	2,901	4,495	92.9%	12,474,461	88.8%	2,775	102	2.1%	402,253	2.9%	3,944	244	5.0%	1,167,817	8.3%	4,786
25,000 - 29,999	5,163	15,197,310	2,944	4,754	92.1%	13,399,461	88.2%	2,819	108	2.1%	403,460	2.7%	3,736	301	5.8%	1,394,389	9.2%	4,633
30,000 - 39,999	11,613	33,259,983	2,864	10,779	92.8%	29,747,353	89.4%	2,760	235	2.0%	920,027	2.8%	3,915	599	5.2%	2,592,603	7.8%	4,328
40,000 - 49,999	13,906	40,089,382	2,883	12,863	92.5%	35,679,751	89.0%	2,774	263	1.9%	1,015,606	2.5%	3,862	780	5.6%	3,394,025	8.5%	4,351
50,000 - 59,999	15,823	46,186,854	2,919	14,530	91.8%	40,833,876	88.4%	2,810	358	2.3%	1,314,698	2.8%	3,672	935	5.9%	4,038,280	8.7%	4,319
60,000 - 69,999	17,070	51,852,889	3,038	15,672	91.8%	46,157,496	89.0%	2,945	349	2.0%	1,241,623	2.4%	3,558	1,049	6.1%	4,453,770	8.6%	4,246
70,000 - 74,999	8,377	26,469,443	3,160	7,619	91.0%	23,299,785	88.0%	3,058	183	2.2%	682,469	2.6%	3,729	575	6.9%	2,487,189	9.4%	4,326
75,000 - 79,999	7,973	25,762,899	3,231	7,204	90.4%	22,466,144	87.2%	3,119	190	2.4%	734,971	2.9%	3,868	579	7.3%	2,561,784	9.9%	4,424
80,000 - 89,999	15,603	52,598,214	3,371	14,023	89.9%	45,580,961	86.7%	3,250	386	2.5%	1,626,314	3.1%	4,213	1,194	7.7%	5,390,939	10.2%	4,515
90,000 - 99,999	14,503	50,927,879	3,512	12,867	88.7%	43,149,018	84.7%	3,353	395	2.7%	1,707,894	3.4%	4,324	1,241	8.6%	6,070,967	11.9%	4,892
100,000 - 149,999	58,401	226,259,223	3,874	50,860	87.1%	188,748,226	83.4%	3,711	1,796	3.1%	8,196,558	3.6%	4,564	5,745	9.8%	29,314,439	13.0%	5,103
150,000 - 199,999	36,913	166,910,467	4,522	30,902	83.7%	133,192,735	79.8%	4,310	1,216	3.3%	6,300,829	3.8%	5,182	4,795	13.0%	27,416,903	16.4%	5,718
200,000 - 499,999	73,654	434,580,365	5,900	54,912	74.6%	303,313,263	69.8%	5,524	2,531	3.4%	15,336,445	3.5%	6,059	16,211	22.0%	115,930,657	26.7%	7,151
500,000 - 999,999	25,386	197,973,926	7,799	14,385	56.7%	104,887,178	53.0%	7,291	574	2.3%	4,479,861	2.3%	7,805	10,427	41.1%	88,606,887	44.8%	8,498
1,000,000 or more	26,362	235,649,081	8,939	7,871	29.9%	65,395,137	27.8%	8,308	310	1.2%	2,659,657	1.1%	8,580	18,181	69.0%	167,594,287	71.1%	9,218
<b>TOTAL</b>	<b>354,965</b>	<b>1,690,124,666</b>	<b>4,761</b>	<b>280,336</b>	<b>79.0%</b>	<b>1,162,315,532</b>	<b>68.8%</b>	<b>4,146</b>	<b>9,389</b>	<b>2.6%</b>	<b>48,626,079</b>	<b>2.9%</b>	<b>5,179</b>	<b>65,240</b>	<b>18.4%</b>	<b>479,183,055</b>	<b>28.4%</b>	<b>7,345</b>

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	5,682	72,271,776	12,719	3,829	67.4%	43,974,650	60.8%	11,485	102	1.8%	1,317,352	1.8%	12,915	1,751	30.8%	26,979,774	37.3%	15,408
\$ 1 - 3,999	1,788	15,507,672	8,673	1,656	92.6%	13,944,724	89.9%	8,421	49	2.7%	516,670	3.3%	10,544	83	4.6%	1,046,278	6.7%	12,606
4,000 - 9,999	3,761	29,050,908	7,724	3,470	92.3%	25,889,479	89.1%	7,461	82	2.2%	789,834	2.7%	9,632	209	5.6%	2,371,595	8.2%	11,347
10,000 - 14,999	4,325	32,199,819	7,445	4,010	92.7%	28,681,308	89.1%	7,152	82	1.9%	757,465	2.4%	9,237	233	5.4%	2,761,046	8.6%	11,850
15,000 - 19,999	4,547	33,237,386	7,310	4,236	93.2%	30,115,723	90.6%	7,109	102	2.2%	1,040,205	3.1%	10,198	209	4.6%	2,081,458	6.3%	9,959
20,000 - 24,999	4,981	37,631,760	7,555	4,619	92.7%	33,762,065	89.7%	7,309	107	2.1%	1,093,378	2.9%	10,218	255	5.1%	2,776,317	7.4%	10,888
25,000 - 29,999	5,322	41,975,653	7,887	4,895	92.0%	37,538,489	89.4%	7,669	115	2.2%	1,067,989	2.5%	9,287	312	5.9%	3,369,175	8.0%	10,799
30,000 - 39,999	12,049	97,133,622	8,062	11,177	92.8%	87,789,878	90.4%	7,855	252	2.1%	2,637,047	2.7%	10,464	620	5.1%	6,706,697	6.9%	10,817
40,000 - 49,999	14,366	122,555,856	8,531	13,289	92.5%	110,741,715	90.4%	8,333	278	1.9%	3,116,054	2.5%	11,209	799	5.6%	8,698,087	7.1%	10,886
50,000 - 59,999	16,321	146,305,155	8,964	14,981	91.8%	131,510,687	89.9%	8,778	375	2.3%	3,912,984	2.7%	10,435	965	5.9%	10,881,484	7.4%	11,276
60,000 - 69,999	17,569	164,413,738	9,358	16,106	91.7%	148,089,525	90.1%	9,195	370	2.1%	3,943,043	2.4%	10,657	1,093	6.2%	12,381,170	7.5%	11,328
70,000 - 74,999	8,603	82,761,404	9,620	7,811	90.8%	73,871,432	89.3%	9,457	192	2.2%	2,153,294	2.6%	11,215	600	7.0%	6,736,678	8.1%	11,228
75,000 - 79,999	8,192	81,941,329	10,003	7,392	90.2%	72,350,977	88.3%	9,788	198	2.4%	2,263,727	2.8%	11,433	602	7.3%	7,326,625	8.9%	12,170
80,000 - 89,999	15,973	164,431,604	10,294	14,337	89.8%	144,578,749	87.9%	10,084	412	2.6%	5,053,149	3.1%	12,265	1,224	7.7%	14,799,706	9.0%	12,091
90,000 - 99,999	14,851	158,529,695	10,675	13,174	88.7%	137,295,242	86.6%	10,422	413	2.8%	5,098,302	3.2%	12,345	1,264	8.5%	16,136,151	10.2%	12,766
100,000 - 149,999	59,625	696,419,820	11,680	51,889	87.0%	593,511,942	85.2%	11,438	1,861	3.1%	24,471,187	3.5%	13,149	5,875	9.9%	78,436,691	11.3%	13,351
150,000 - 199,999	37,611	494,204,658	13,140	31,429	83.6%	405,595,371	82.1%	12,905	1,248	3.3%	18,262,562	3.7%	14,633	4,934	13.1%	70,346,725	14.2%	14,258
200,000 - 499,999	75,538	1,141,699,241	15,114	56,274	74.5%	834,271,854	73.1%	14,825	2,636	3.5%	42,934,709	3.8%	16,288	16,628	22.0%	264,492,678	23.2%	15,906
500,000 - 999,999	26,235	425,338,811	16,213	14,884	56.7%	238,016,984	56.0%	15,991	601	2.3%	10,418,941	2.4%	17,336	10,750	41.0%	176,902,886	41.6%	16,456
1,000,000 or more	27,480	425,426,468	15,481	8,225	29.9%	126,640,932	29.8%	15,397	327	1.2%	5,552,897	1.3%	16,981	18,928	68.9%	293,232,639	68.9%	15,492
<b>TOTAL</b>	<b>364,819</b>	<b>4,463,036,375</b>	<b>12,234</b>	<b>287,683</b>	<b>78.9%</b>	<b>3,318,171,726</b>	<b>74.3%</b>	<b>11,534</b>	<b>9,802</b>	<b>2.7%</b>	<b>136,400,789</b>	<b>3.1%</b>	<b>13,916</b>	<b>67,334</b>	<b>18.5%</b>	<b>1,008,463,860</b>	<b>22.6%</b>	<b>14,977</b>

FAGI BRACKET	CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	[AGGREGATE]			Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]
	Return Count	Claimed [\$]	Avg [\$]															
Non-Positive AGI	175	4,069,430	23,254	155	88.6%	3,489,521	85.7%	22,513	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	1,564	1,639,422	1,048	1,400	89.5%	1,528,647	93.2%	1,092	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	3,459	8,795,555	2,543	3,149	91.0%	8,051,894	91.5%	2,557	78	2.3%	196,710	2.2%	2,522	232	6.7%	546,951	6.2%	2,358
10,000 - 14,999	4,223	14,440,258	3,419	3,913	92.7%	13,278,622	92.0%	3,393	84	2.0%	352,771	2.4%	4,200	226	5.4%	808,865	5.6%	3,579
15,000 - 19,999	4,608	18,991,487	4,121	4,264	92.5%	17,640,981	92.9%	4,137	110	2.4%	409,050	2.2%	3,719	234	5.1%	941,456	5.0%	4,023
20,000 - 24,999	5,178	23,932,134	4,622	4,785	92.4%	22,071,078	92.2%	4,613	115	2.2%	477,036	2.0%	4,148	278	5.4%	1,384,020	5.8%	4,978
25,000 - 29,999	5,670	29,146,038	5,140	5,242	92.5%	26,828,943	92.1%	5,118	120	2.1%	605,095	2.1%	5,042	308	5.4%	1,712,000	5.9%	5,558
30,000 - 39,999	12,786	73,792,413	5,771	11,858	92.7%	68,218,041	92.4%	5,753	268	2.1%	1,498,330	2.0%	5,591	660	5.2%	4,076,042	5.5%	6,176
40,000 - 49,999	14,878	93,904,132	6,312	13,777	92.6%	86,781,957	92.4%	6,299	288	1.9%	1,571,126	1.7%	5,455	813	5.5%	5,551,049	5.9%	6,828
50,000 - 59,999	16,113	108,727,431	6,748	14,802	91.9%	99,139,101	91.2%	6,698	369	2.3%	2,269,550	2.1%	6,151	942	5.8%	7,318,780	6.7%	7,769
60,000 - 69,999	16,811	119,685,726	7,119	15,411	91.7%	108,832,982	90.9%	7,062	376	2.2%	2,654,624	2.2%	7,060	1,024	6.1%	8,198,120	6.8%	8,006
70,000 - 74,999	8,169	60,394,547	7,393	7,427	90.9%	54,308,883	89.9%	7,312	178	2.2%	1,149,859	1.9%	6,460	564	6.9%	4,935,805	8.2%	8,751
75,000 - 79,999	7,827	60,252,047	7,698	7,082	90.5%	54,198,013	90.0%	7,653	185	2.4%	1,201,411	2.0%	6,494	560	7.2%	4,852,623	8.1%	8,665
80,000 - 89,999	15,217	122,617,566	8,058	13,669	89.8%	109,684,202	89.5%	8,024	397	2.6%	2,632,090	2.1%	6,630	1,151	7.6%	10,301,274	8.4%	8,950
90,000 - 99,999	14,035	123,687,453	8,813	12,465	88.8%	109,373,007	88.4%	8,774	390	2.8%	3,014,998	2.4%	7,731	1,180	8.4%	11,299,448	9.1%	9,576
100,000 - 149,999	57,266	612,605,323	10,698	49,913	87.2%	534,414,222	87.2%	10,707	1,749	3.1%	15,710,946	2.6%	8,983	5,604	9.8%	62,480,155	10.2%	11,149
150,000 - 199,999	36,941	496,365,666	13,437	30,919	83.7%	415,640,771	83.7%	13,443	1,198	3.2%	12,928,862	2.6%	10,792	4,824	13.1%	67,796,033	13.7%	14,054
200,000 - 499,999	75,393	1,381,379,813	18,322	56,114	74.4%	993,829,984	71.9%	17,711	2,603	3.5%	35,790,811	2.6%	13,750	16,676	22.1%	351,759,018	25.5%	21,094
500,000 - 999,999	26,629	974,451,200	36,594	15,057	56.5%	504,483,716	51.8%	33,505	609	2.3%	15,602,586	1.6%	25,620	10,963	41.2%	454,364,898	46.6%	41,445
1,000,000 or more	28,655	20,598,526,630	718,846	8,483	29.6%	1,690,153,012	8.2%	199,240	344	1.2%	73,276,322	0.4%	213,013	19,828	69.2%	18,835,097,296	91.4%	949,924
<b>TOTAL</b>	<b>355,597</b>	<b>24,927,404,271</b>	<b>70,100</b>	<b>279,885</b>	<b>78.7%</b>	<b>4,921,947,577</b>	<b>19.7%</b>	<b>17,586</b>	<b>9,507</b>	<b>2.7%</b>	<b>171,385,602</b>	<b>0.7%</b>	<b>18,027</b>	<b>66,205</b>	<b>18.6%</b>	<b>19,834,071,092</b>	<b>79.6%</b>	<b>299,586</b>

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	5,667	103,472,491	18,259	4,059	71.6%	67,247,075	65.0%	16,567	103	1.8%	1,811,478	1.8%	17,587	1,505	26.6%	34,413,938	33.3%
\$ 1 - 3,999	2,214	38,858,575	17,551	2,074	93.7%	36,594,696	94.2%	17,645	59	2.7%	968,801	2.5%	16,420	81	3.7%	1,295,078	3.3%	15,989
4,000 - 9,999	4,515	75,855,411	16,801	4,220	93.5%	70,895,193	93.5%	16,800	98	2.2%	1,657,550	2.2%	16,914	197	4.4%	3,302,668	4.4%	16,765
10,000 - 14,999	5,227	85,899,720	16,434	4,909	93.9%	80,317,927	93.5%	16,361	99	1.9%	1,515,148	1.8%	15,305	219	4.2%	4,066,645	4.7%	18,569
15,000 - 19,999	5,362	85,248,652	15,899	5,058	94.3%	80,827,243	94.8%	15,980	99	1.8%	1,132,272	1.3%	11,437	205	3.8%	3,289,137	3.9%	16,045
20,000 - 24,999	5,632	88,252,344	15,670	5,272	93.6%	82,679,900	93.7%	15,683	126	2.2%	1,881,278	2.1%	14,931	234	4.2%	3,691,166	4.2%	15,774
25,000 - 29,999	5,581	86,077,131	15,423	5,207	93.3%	80,176,902	93.1%	15,398	99	1.8%	1,708,922	2.0%	17,262	275	4.9%	4,191,307	4.9%	15,241
30,000 - 39,999	11,546	181,476,609	15,718	10,831	93.8%	171,074,435	94.3%	15,795	210	1.8%	2,984,576	1.6%	14,212	505	4.4%	7,417,598	4.1%	14,688
40,000 - 49,999	11,650	185,822,437	15,950	10,898	93.5%	173,974,394	93.6%	15,964	208	1.8%	3,132,150	1.7%	15,058	544	4.7%	8,715,893	4.7%	16,022
50,000 - 59,999	11,046	180,255,104	16,319	10,224	92.6%	167,420,876	92.9%	16,375	242	2.2%	3,743,730	2.1%	15,470	580	5.3%	9,090,498	5.0%	15,673
60,000 - 69,999	10,145	169,866,186	16,744	9,354	92.2%	157,704,172	92.8%	16,860	226	2.2%	3,627,856	2.1%	16,052	565	5.6%	8,534,158	5.0%	15,105
70,000 - 74,999	4,574	80,410,420	17,580	4,182	91.4%	73,510,073	91.4%	17,578	87	1.9%	1,722,391	2.1%	19,798	305	6.7%	5,177,956	6.4%	16,977
75,000 - 79,999	4,118	75,312,031	18,288	3,760	91.3%	69,254,214	92.0%	18,419	96	2.3%	1,783,741	2.4%	18,581	262	6.4%	4,274,076	5.7%	16,313
80,000 - 89,999	7,665	138,047,524	18,010	6,915	90.2%	124,820,604	90.4%	18,051	203	2.6%	3,962,861	2.9%	19,521	547	7.1%	9,264,059	6.7%	16,936
90,000 - 99,999	6,520	123,668,778	18,968	5,864	89.9%	111,582,682	90.2%	19,028	166	2.5%	3,333,790	2.7%	20,083	490	7.5%	8,752,306	7.1%	17,862
100,000 - 149,999	20,755	406,284,041	19,575	18,286	88.1%	359,925,999	88.6%	19,683	574	2.8%	11,725,790	2.9%	20,428	1,895	9.1%	34,632,252	8.5%	18,276
150,000 - 199,999	8,079	174,909,690	21,650	6,784	84.0%	147,953,779	84.6%	21,809	248	3.1%	6,507,313	3.7%	26,239	1,047	13.0%	20,448,598	11.7%	19,531
200,000 - 499,999	6,415	192,150,704	29,953	4,849	75.6%	145,039,790	75.5%	29,911	199	3.1%	6,791,496	3.5%	34,128	1,367	21.3%	40,319,418	21.0%	29,495
500,000 - 999,999	436	29,400,988	67,433	243	55.7%	14,870,762	50.6%	61,197	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
1,000,000 or more	123	15,263,945	124,097	39	31.7%	4,004,158	26.2%	102,671	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
<b>TOTAL</b>	<b>137,270</b>	<b>2,516,532,781</b>	<b>18,333</b>	<b>123,028</b>	<b>89.6%</b>	<b>2,219,874,874</b>	<b>88.2%</b>	<b>18,044</b>	<b>3,149</b>	<b>2.3%</b>	<b>60,529,269</b>	<b>2.4%</b>	<b>19,222</b>	<b>11,093</b>	<b>8.1%</b>	<b>236,128,638</b>	<b>9.4%</b>	<b>21,286</b>

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status.

The 2017 Appropriations Act [SL 2017-57] reduces the personal income tax rate to 5.25% [from 5.499%] 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 2020 D-400 returns claiming itemized deductions, 569 returns claimed an aggregate \$11,793,732 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 [492, \$10,257,567]; part-year resident [36, \$444,639]; and nonresident [41, \$1,091,526]. [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 2020 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 value of total itemized deductions reported on Form D-400 Sch A is equal to the statutory standard deduction allowance value for the respective filing status.

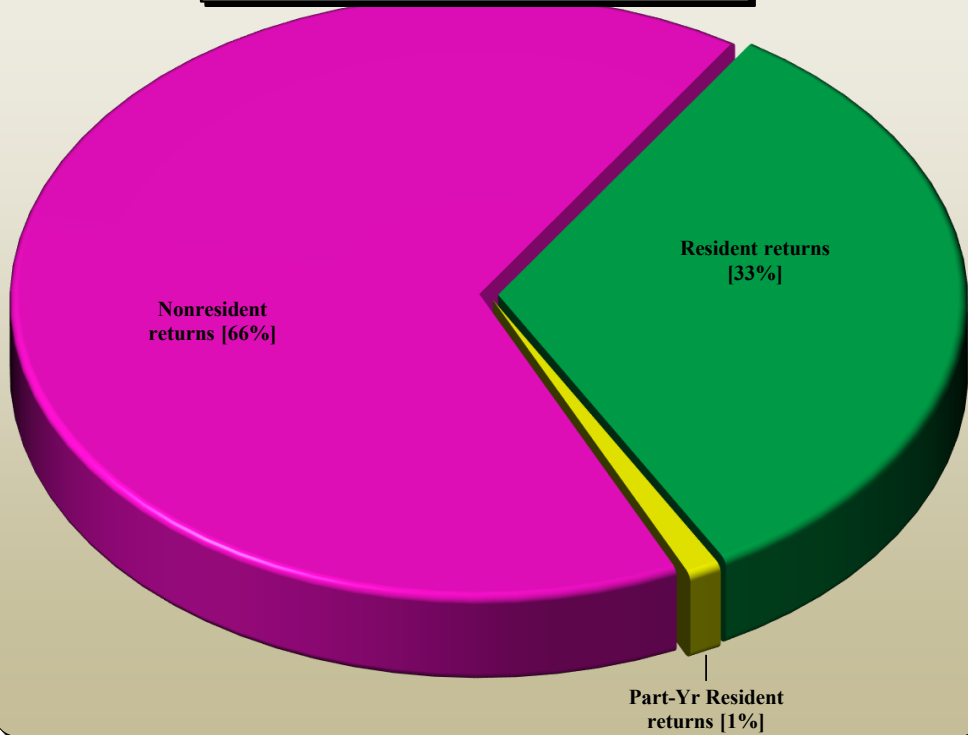
Standard deduction allowances applicable for taxable year 2020 vary according to filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

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

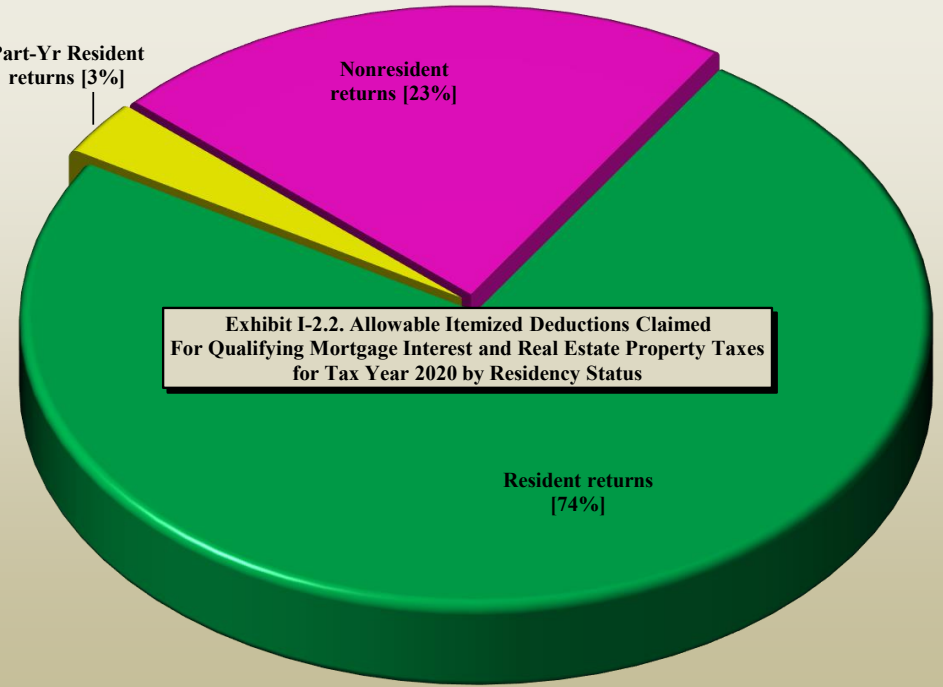
TABLE I-2A. TAX YEAR 2020 REPAYMENT OF CLAIM OF RIGHT INCOME

FAGI BRACKET	REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE]			
	Return Count	Claimed [\$]	%	Avg [\$]
	\$ < 4,000	29	640,194	5.4%
4,000 - 9,999	11	112,787	1.0%	10,253
10,000 - 14,999	15	80,934	0.7%	5,396
15,000 - 19,999	12	53,240	0.5%	4,437
20,000 - 24,999	12	102,650	0.9%	8,554
25,000 - 29,999	16	58,471	0.5%	3,654
30,000 - 39,999	41	346,435	2.9%	8,450
40,000 - 49,999	40	211,439	1.8%	5,286
50,000 - 59,999	37	245,904	2.1%	6,646
60,000 - 69,999	32	343,423	2.9%	10,732
70,000 - 74,999	12	172,794	1.5%	14,400
75,000 - 79,999	18	280,598	2.4%	15,589
80,000 - 89,999	33	489,688	4.2%	14,839
90,000 - 99,999	24	267,246	2.3%	11,135
100,000 - 149,999	82	1,270,296	10.8%	15,491
150,000 - 199,999	35	891,605	7.6%	25,474
200,000 - 499,999	67	2,135,999	18.1%	31,881
500,000 - 999,999	38	1,745,080	14.8%	45,923
1,000,000 or more	15	2,344,949	19.9%	156,330
<b>TOTAL</b>	<b>569</b>	<b>11,793,732</b>	<b>100.0%</b>	<b>20,727</b>

**Exhibit I-2.1. Total Allowable Itemized Deductions Claimed for Tax Year 2020 by Residency Status**

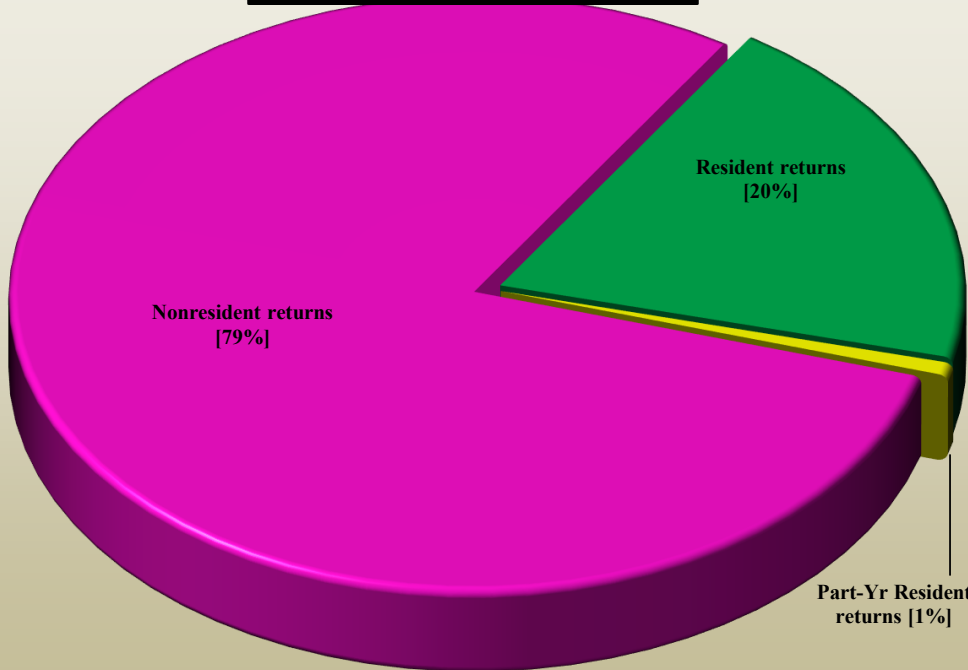


**Part-Yr Resident returns [3%]**



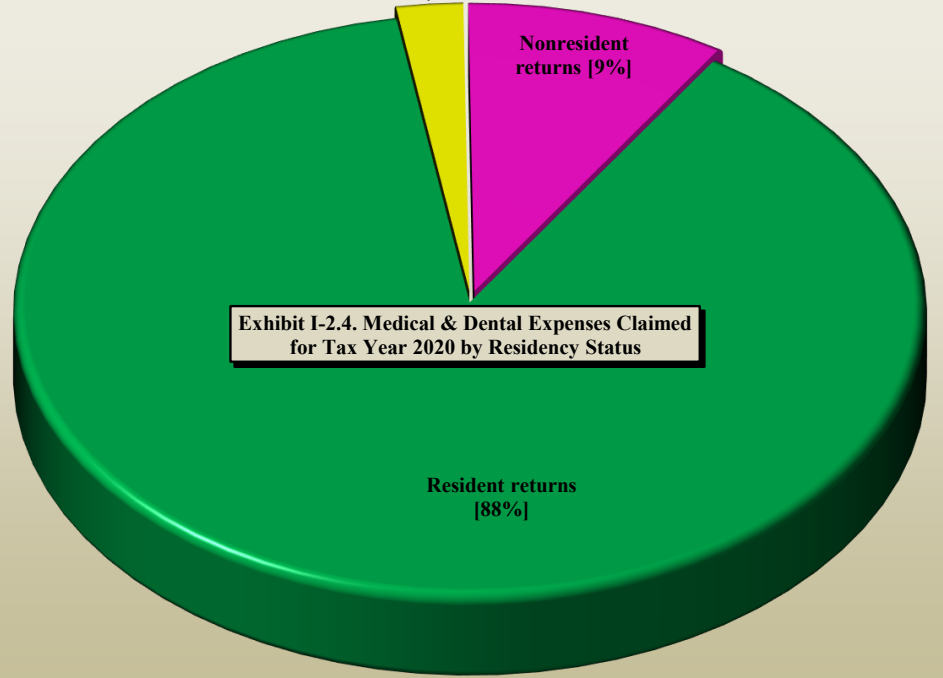
**Exhibit I-2.2. Allowable Itemized Deductions Claimed For Qualifying Mortgage Interest and Real Estate Property Taxes for Tax Year 2020 by Residency Status**

**Exhibit I-2.3. Charitable Contributions Claimed for Tax Year 2020 by Residency Status**



**Part-Yr Resident returns [1%]**

**Part-Yr Resident returns [2%]**



**Exhibit I-2.4. Medical & Dental Expenses Claimed for Tax Year 2020 by Residency Status**

**TABLE QA. TAX YEAR 2020 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 per Return Net Tax Liability		Effective Tax Rate [%]	Return Count with \$0 Net Tax Liability	Non- taxable Return Share [%]
							All Returns†	Taxable Returns††			
Lowest 20%	Below \$13,867	(16,547,945,887)	-2.77%	(16,225)	60,333,670	0.46%	59	324	-0.36%	833,826	81.75%
Second 20%	\$13,867-\$30,169	22,296,301,691	3.74%	21,861	398,686,726	3.03%	391	489	1.79%	205,399	20.14%
Middle 20%	\$30,170-\$52,759	41,176,126,853	6.91%	40,371	1,171,757,346	8.90%	1,149	1,213	2.85%	53,904	5.29%
Fourth 20%	\$52,760-\$99,766	74,401,190,309	12.48%	72,949	2,401,096,904	18.23%	2,354	2,500	3.23%	59,446	5.83%
Next 15%	\$99,767-\$237,300	110,583,692,006	18.54%	144,565	4,048,092,788	30.73%	5,292	5,526	3.66%	32,366	4.23%
Next 4%	\$237,301-\$797,546	77,703,890,297	13.03%	380,931	2,750,075,527	20.88%	13,482	14,452	3.54%	13,690	6.71%
Top 1%	above \$797,546	286,709,822,230	48.08%	5,622,202	2,342,167,938	17.78%	45,928	54,526	0.82%	8,041	15.77%
<b>Total</b>		<b>596,323,077,499</b>	<b>100.00%</b>	<b>116,935</b>	<b>13,172,210,899</b>	<b>100.00%</b>	<b>2,583</b>	<b>3,384</b>	<b>2.21%</b>	<b>1,206,672</b>	<b>23.66%</b>

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021: 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains approximately 1/5 of the total number of TY2020 returns (1,019,920 returns). Actual total return count=5,099,600

Total FAGI in lowest quintile includes 881,604 returns with AGI =>\$1, totaling \$6,353,260,057

†Average per return net tax liability for all returns filed. ††Average per return net tax liability for taxable returns

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

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 87.6% of the total net tax liability.

Top 1% of filers by income accounted for about 17.8% of the total net tax liability.

**TABLE QB. TAX YEAR 2020 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 per Return Net Tax Liability		Effective Tax Rate [%]	Return Count with \$0 Net Tax Liability	Non- taxable Return Share [%]
							All Returns†	Taxable Returns††			
Lowest 20%	Below \$13,254	1,313,437,255	0.42%	1,445	48,422,566	0.40%	53	333	3.69%	763,742	84.00%
Second 20%	\$13,254-\$28,916	19,037,841,121	6.02%	20,940	335,355,645	2.77%	369	470	1.76%	195,184	21.47%
Middle 20%	\$28,917-\$49,818	34,928,978,079	11.05%	38,417	1,012,236,930	8.36%	1,113	1,166	2.90%	40,729	4.48%
Fourth 20%	\$49,819-\$92,831	62,066,380,380	19.64%	68,266	2,102,606,388	17.37%	2,313	2,431	3.39%	44,153	4.86%
Next 15%	\$92,832-\$200,773	88,885,316,299	28.12%	130,349	3,503,606,586	28.94%	5,138	5,265	3.94%	16,506	2.42%
Next 4%	\$200,774-\$475,150	51,332,780,152	16.24%	282,298	2,366,495,982	19.55%	13,014	13,076	4.61%	853	0.47%
Top 1%	above \$475,150	58,474,964,469	18.50%	1,286,296	2,738,230,895	22.62%	60,234	60,513	4.68%	210	0.46%
<b>Total</b>		<b>316,039,697,755</b>	<b>100.00%</b>	<b>69,521</b>	<b>12,106,954,992</b>	<b>100.00%</b>	<b>2,663</b>	<b>3,474</b>	<b>3.83%</b>	<b>1,061,377</b>	<b>23.35%</b>

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

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021: 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains approximately 1/5 of the total number of TY2020 resident returns (909,194). Actual total resident return count=4,545,970

Total FAGI in lowest quintile includes 781,781 returns with AGI =>\$1, totaling \$5,376,871,997

†Average per return net tax liability for all returns filed. ††Average per return net tax liability for taxable returns

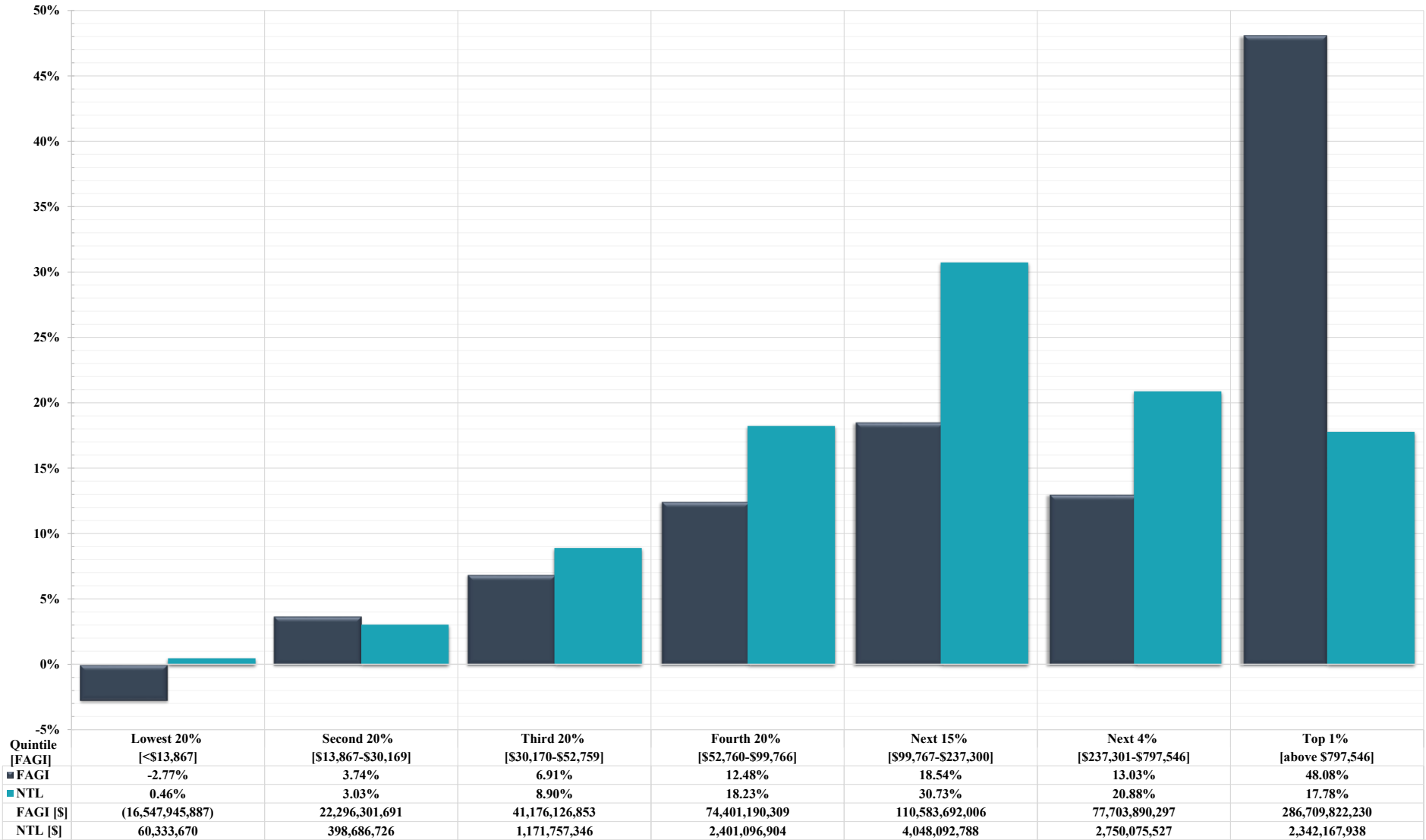
Effective tax rate=total net tax liability expressed as a percentage of Total FAGI

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 88.5% of the resident-attributed total net tax liability.

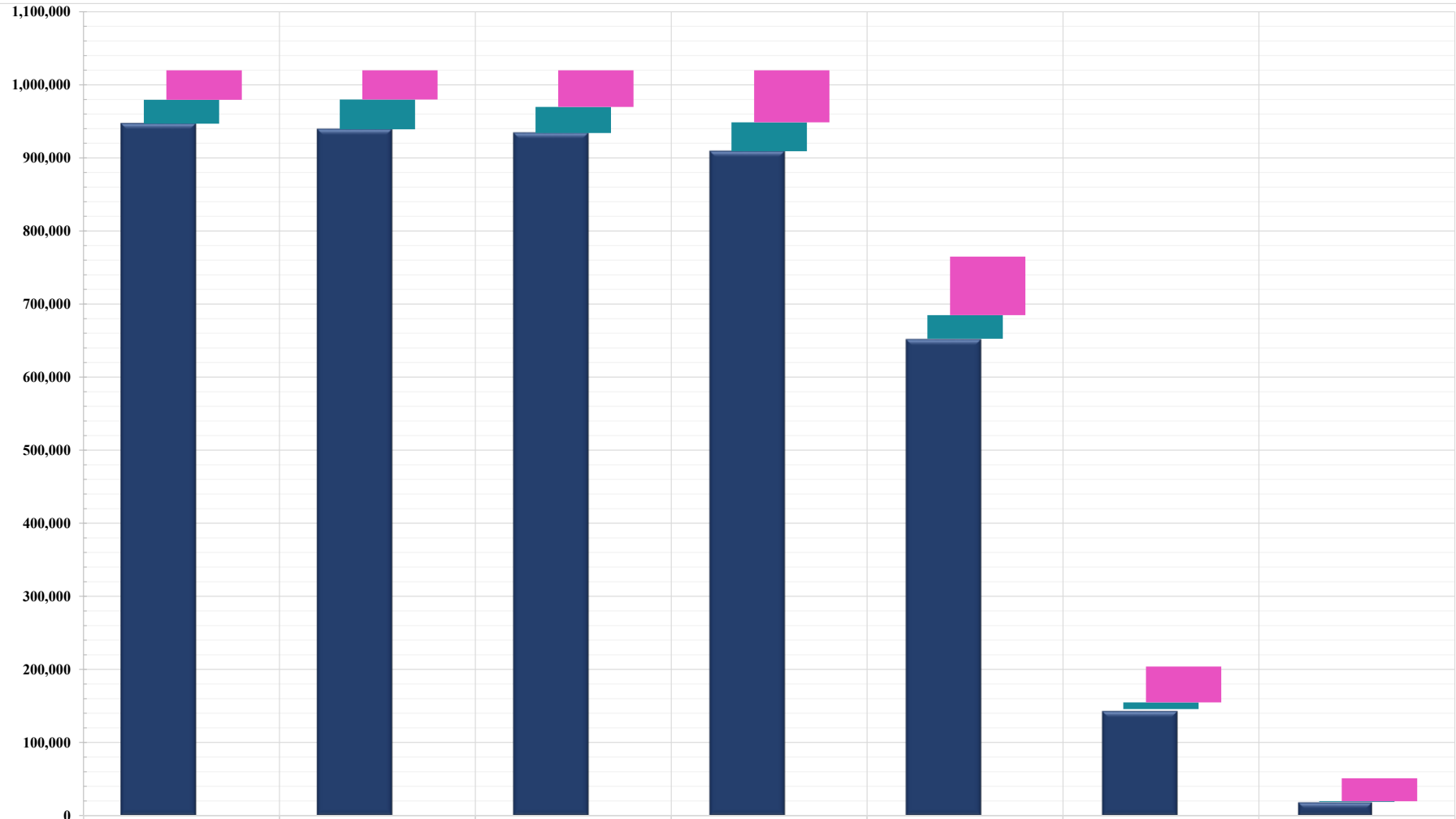
Top 1% of resident filers by income accounted for about 22.6% of the resident-attributed total net tax liability.

Exhibit Q.1 Tax Year 2020 Individual Income Tax [All Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.2 Tax Year 2020 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Income Quintile

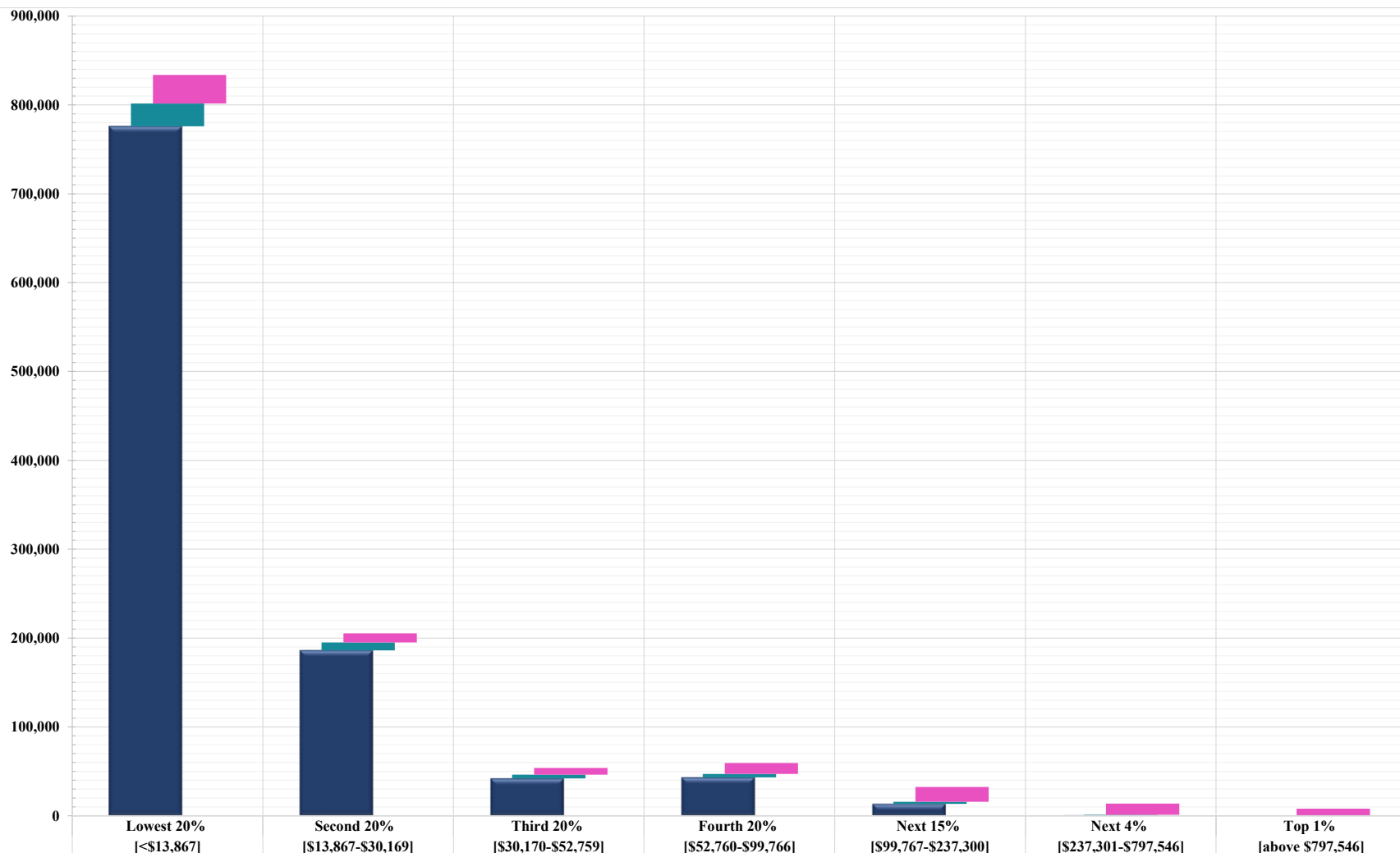


Quintile [FAGI]	Lowest 20% [ <\$13,867]	Second 20% [\$13,867-\$30,169]	Third 20% [\$30,170-\$52,759]	Fourth 20% [\$52,760-\$99,766]	Next 15% [\$99,767-\$237,300]	Next 4% [\$237,301-\$797,546]	Top 1% [above \$797,546]
Nonresident-return count	40,390	39,923	50,070	71,193	80,076	49,223	31,496
Pt-yr resident-return count	32,600	40,869	35,867	39,645	32,390	8,990	898
Resident-return count	946,922	939,125	933,998	909,075	652,477	145,771	18,602
Nonresident-return count %	3.96%	3.91%	4.91%	6.98%	10.47%	24.13%	61.76%
Pt-yr resident-return count %	3.20%	4.01%	3.52%	3.89%	4.23%	4.41%	1.76%
Resident-return count %	92.84%	92.08%	91.57%	89.13%	85.30%	71.46%	36.48%

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.



Exhibit Q.2A Tax Year 2020 Individual Income Tax [All Returns]: Count of Nontaxable D-400 Returns by Residency Status by Income Quintile



Quintile [FAGI]	Lowest 20% [ <b>&lt;\$13,867</b> ]	Second 20% [ <b>\$13,867-\$30,169</b> ]	Third 20% [ <b>\$30,170-\$52,759</b> ]	Fourth 20% [ <b>\$52,760-\$99,766</b> ]	Next 15% [ <b>\$99,767-\$237,300</b> ]	Next 4% [ <b>\$237,301-\$797,546</b> ]	Top 1% [ <b>above \$797,546</b> ]
■ Nonresident-nontaxable return count	32,294	10,398	7,643	12,408	16,684	12,642	7,873
■ Pt-yr resident-nontaxable return count	25,528	8,813	4,300	3,873	2,303	476	60
■ Resident-nontaxable return count	776,004	186,188	41,961	43,165	13,379	572	108
<b>Total nontaxable returns</b>	<b>833,826</b>	<b>205,399</b>	<b>53,904</b>	<b>59,446</b>	<b>32,366</b>	<b>13,690</b>	<b>8,041</b>
<b>Nontaxable return %</b>	<b>81.75%</b>	<b>20.14%</b>	<b>5.29%</b>	<b>5.83%</b>	<b>4.23%</b>	<b>6.71%</b>	<b>15.77%</b>
<b>Nonresident-nontaxable return count %</b>	<b>3.17%</b>	<b>1.02%</b>	<b>0.75%</b>	<b>1.22%</b>	<b>2.18%</b>	<b>6.20%</b>	<b>15.44%</b>
<b>Pt-yr resident-nontaxable return count %</b>	<b>2.50%</b>	<b>0.86%</b>	<b>0.42%</b>	<b>0.38%</b>	<b>0.30%</b>	<b>0.23%</b>	<b>0.12%</b>
<b>Resident-nontaxable return count %</b>	<b>76.09%</b>	<b>18.26%</b>	<b>4.11%</b>	<b>4.23%</b>	<b>1.75%</b>	<b>0.28%</b>	<b>0.21%</b>

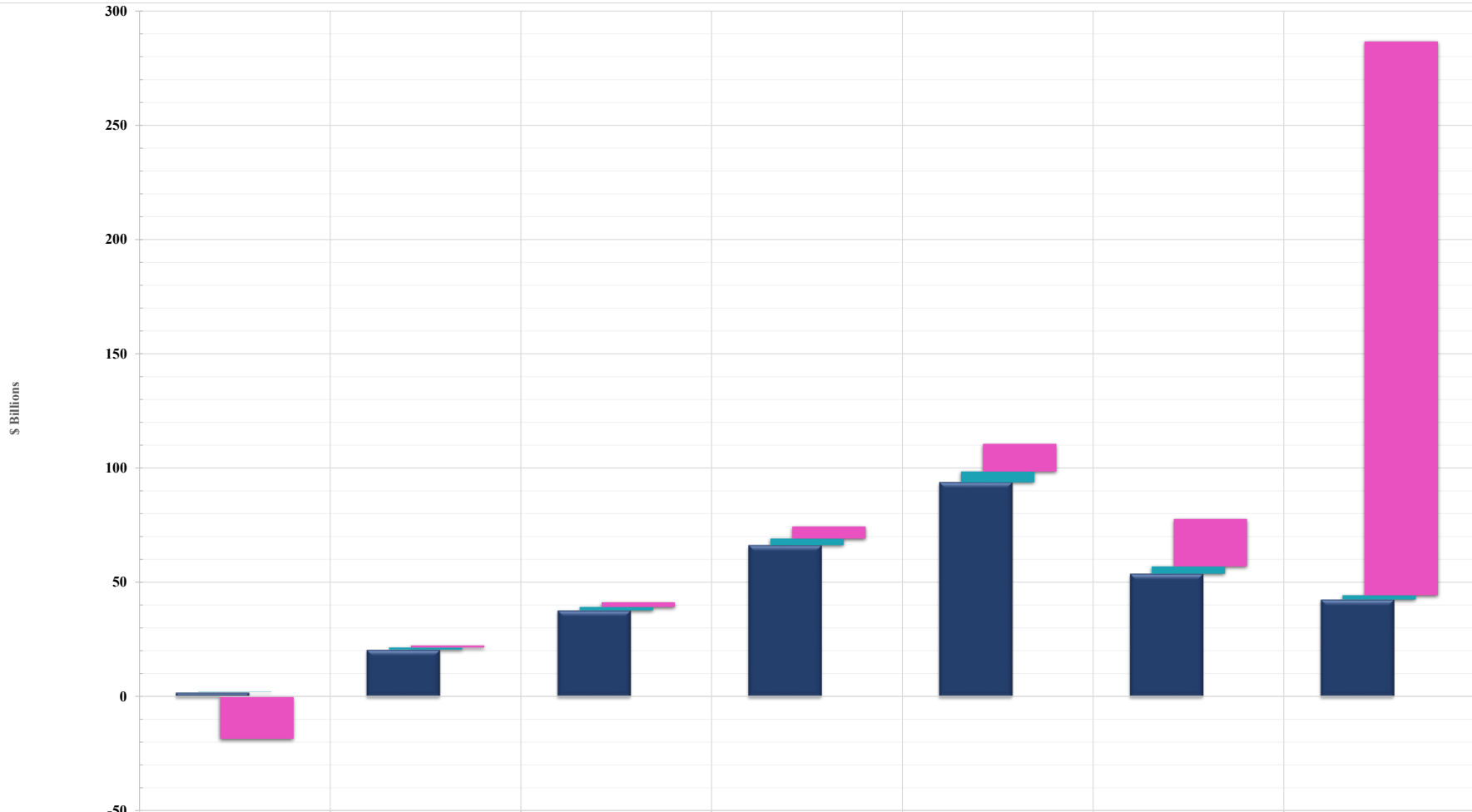
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Chart interpretation: the lowest 20% quintile contains 833,826 returns with \$0 tax liability (81.75% of aggregate returns filed within this group are nontaxable). Of the aggregate returns within this group, 76.09% of returns are attributable to resident returns with \$0 tax liability; 2.5% of returns are attributable to pt-yr resident returns with \$0 tax liability; and 3.17% of returns are attributable to nonresident returns with \$0 tax liability.

For tax year 2020, 1,206,672 (23.66%) of the aggregate 5,099,600 returns filed have \$0 net tax liability (nontaxable after application of tax credits).

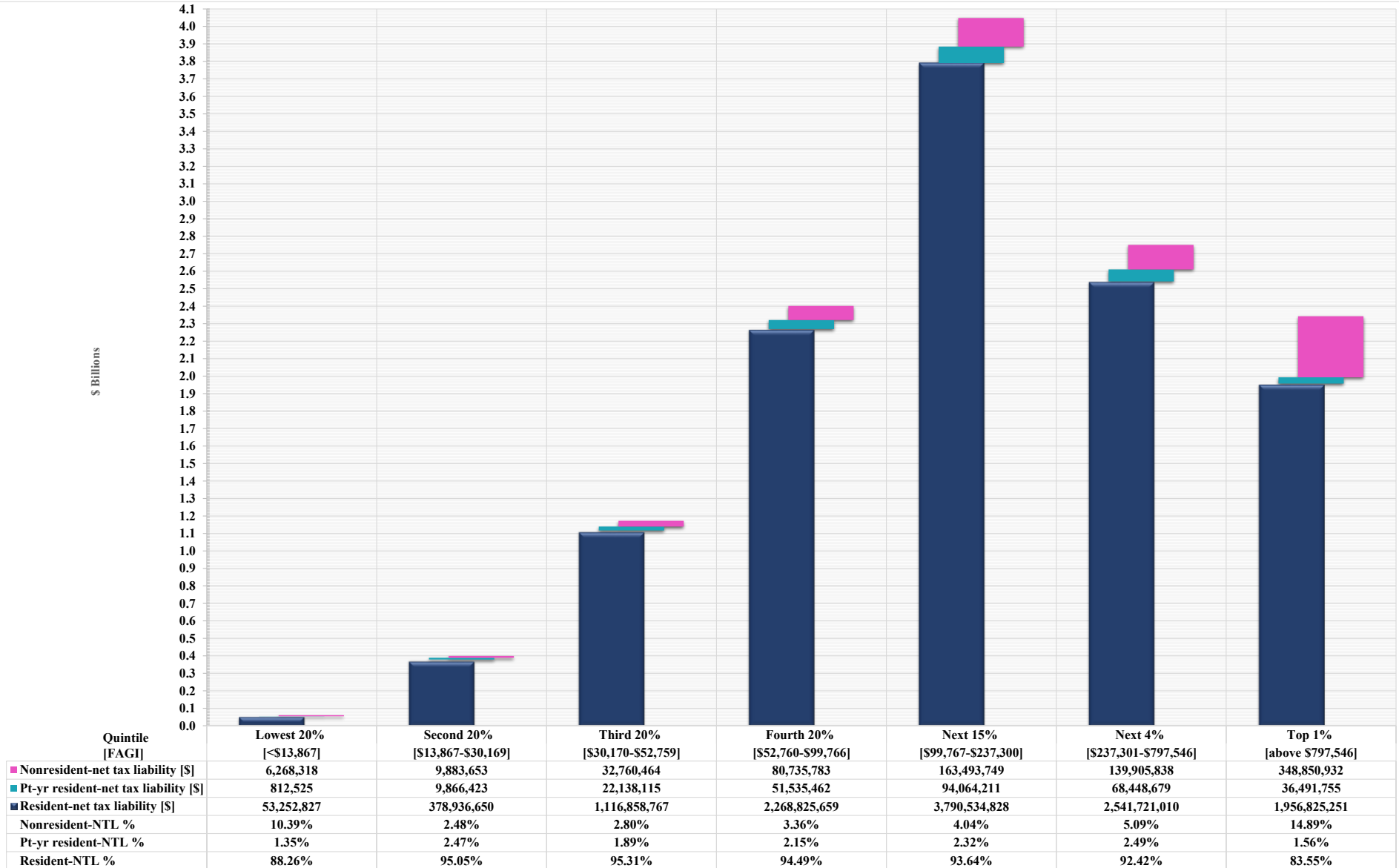
Exhibit Q.3 Tax Year 2020 Individual Income Tax [All Returns]: Income [FAGI] by Residency Status by Income Quintile



Quintile [FAGI]	Lowest 20% [ \$13,867]	Second 20% [ \$13,867-\$30,169]	Third 20% [ \$30,170-\$52,759]	Fourth 20% [ \$52,760-\$99,766]	Next 15% [ \$99,767-\$237,300]	Next 4% [ \$237,301-\$797,546]	Top 1% [ above \$797,546]
Nonresident-FAGI [\$]	(18,518,369,396)	879,022,762	2,055,153,857	5,287,833,283	12,127,847,407	20,777,353,073	242,415,214,084
Pt-yr resident-FAGI [\$]	145,299,966	891,639,040	1,450,606,769	2,900,850,385	4,772,266,182	3,241,358,871	1,857,303,461
Resident-FAGI [\$]	1,825,123,543	20,525,639,889	37,670,366,227	66,212,506,641	93,683,578,417	53,685,178,353	42,437,304,685
<b>Total FAGI</b>	<b>(16,547,945,887)</b>	<b>22,296,301,691</b>	<b>41,176,126,853</b>	<b>74,401,190,309</b>	<b>110,583,692,006</b>	<b>77,703,890,297</b>	<b>286,709,822,230</b>
Nonresident-FAGI %	111.91%	3.94%	4.99%	7.11%	10.97%	26.74%	84.55%
Pt-yr resident-FAGI %	-0.88%	4.00%	3.52%	3.90%	4.32%	4.17%	0.65%
Resident-FAGI %	-11.03%	92.06%	91.49%	88.99%	84.72%	69.09%	14.80%

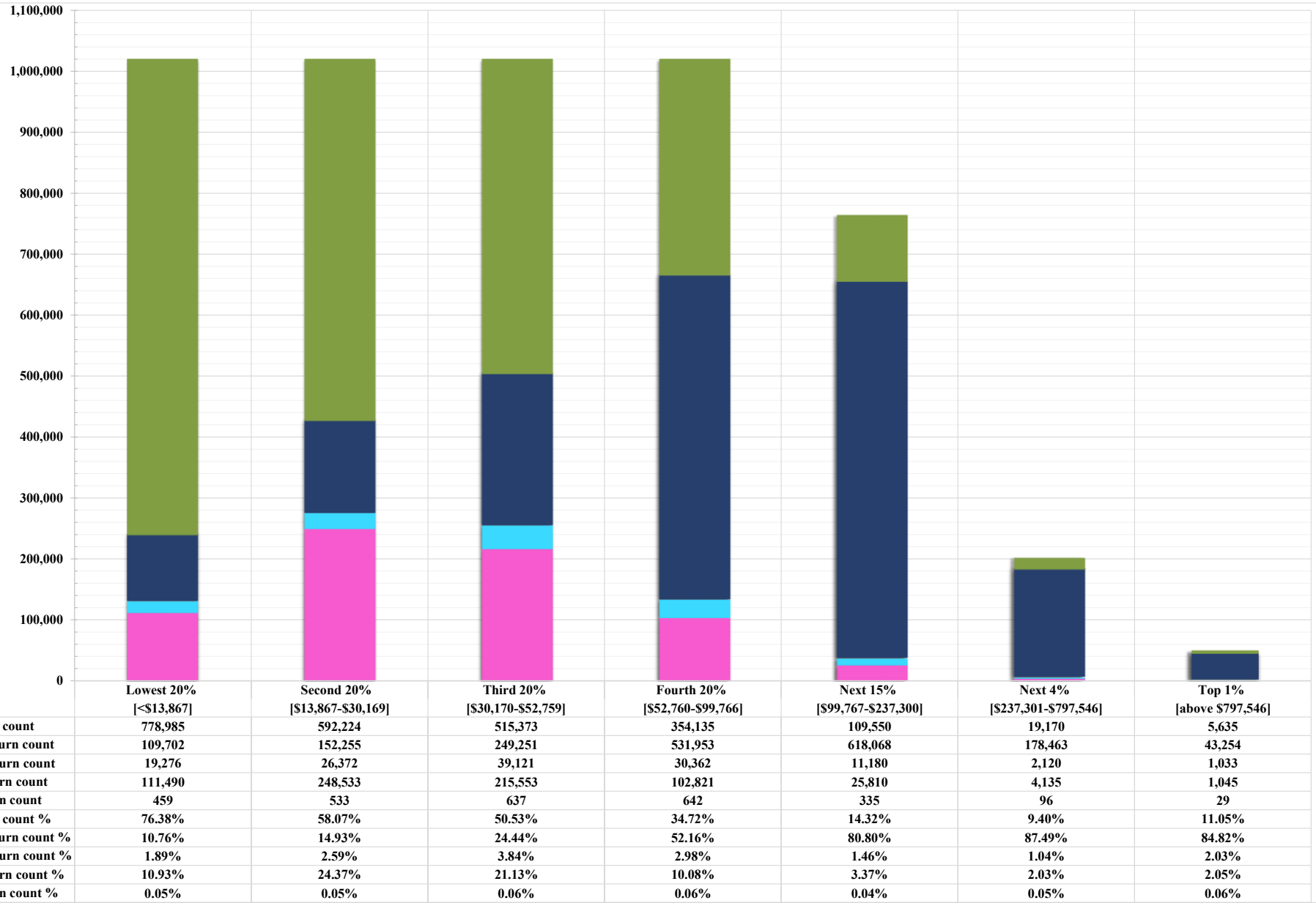
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.4 Tax Year 2020 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Income Quintile



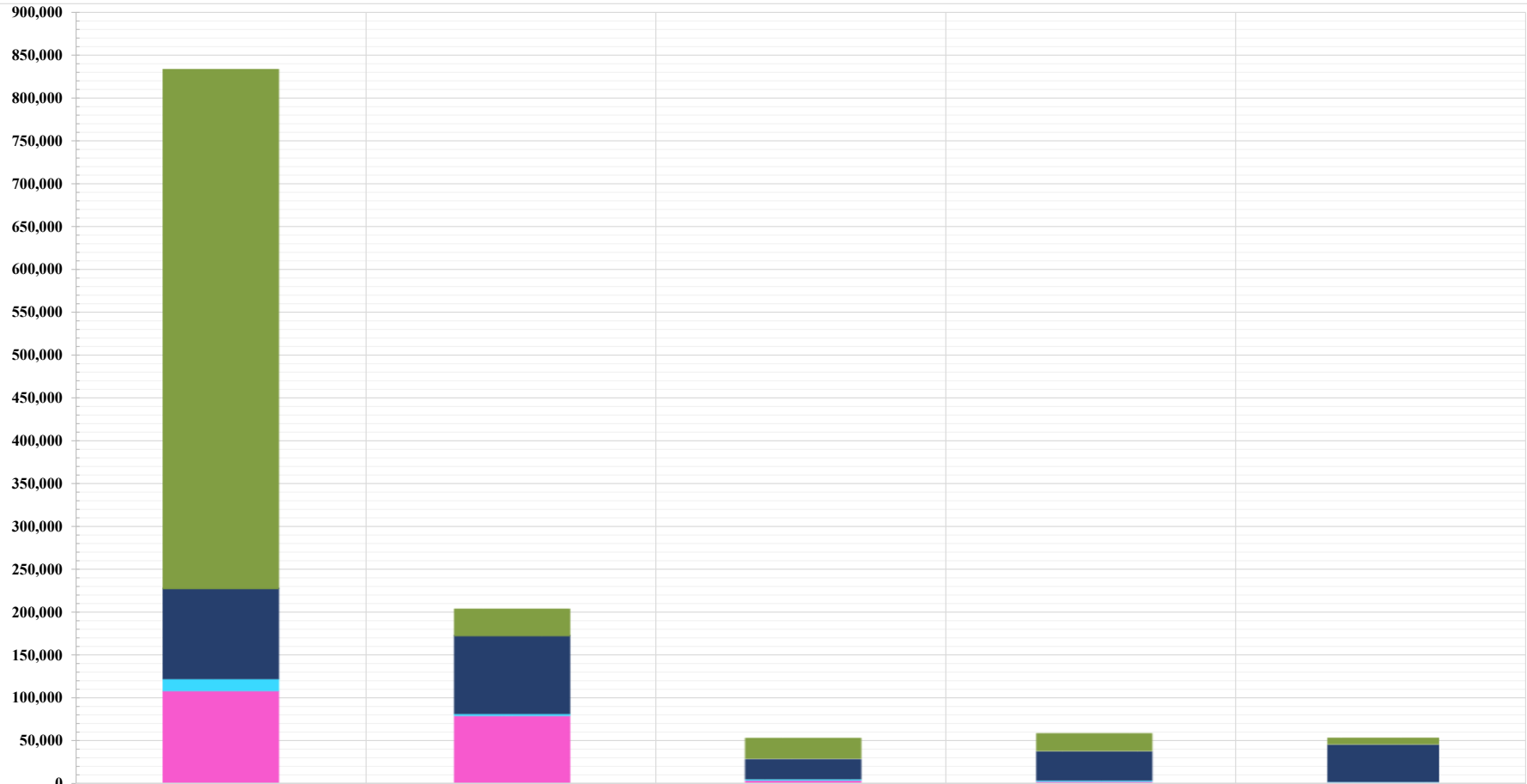
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.5 Tax Year 2020 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Income Quintile



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.5A Tax Year 2020 Individual Income Tax [All Returns]: Count of Nontaxable D-400 Returns by Filing Status by Income Quintile



Quintile [FAGI]	Lowest 20% [ $< \$13,867$ ]	Second 20% [ $\$13,867 - \$30,169$ ]	Third 20% [ $\$30,170 - \$52,759$ ]	Fourth 20% [ $\$52,760 - \$99,766$ ]	Fifth 20% [above $\$99,766$ ]
S-nontaxable return count	605,773	32,355	24,782	21,206	8,116
MFJ-nontaxable return count	106,208	91,439	23,553	34,239	43,639
MFS-nontaxable return count	14,441	2,843	1,923	1,457	1,079
HH-nontaxable return count	107,404	78,762	3,603	2,501	1,235
SS-nontaxable return count	-	-	43	43	28
Total nontaxable returns	833,826	205,399	53,904	59,446	54,097
Nontaxable return %	81.75%	20.14%	5.29%	5.83%	5.30%
S-nontaxable return count %	72.65%	15.75%	45.97%	35.67%	15.00%
MFJ-nontaxable return count %	12.74%	44.52%	43.69%	57.60%	80.67%
MFS-nontaxable return count %	1.73%	1.38%	3.57%	2.45%	1.99%
HH-nontaxable return count %	12.88%	38.35%	6.68%	4.21%	2.28%
SS-nontaxable return count %	-	-	0.08%	0.07%	0.05%

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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.

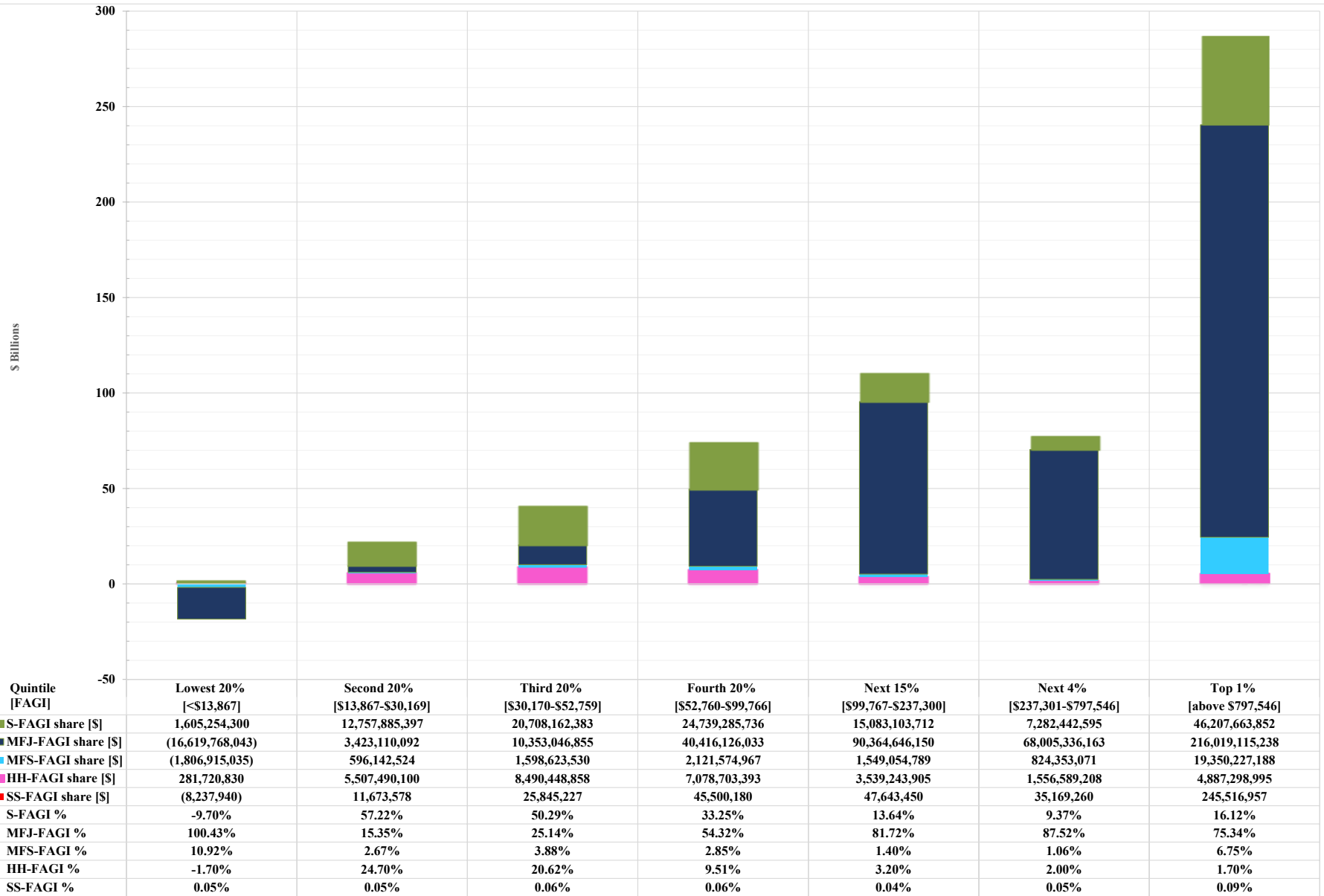
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Chart interpretation: the lowest 20% quintile contains 833,826 returns with \$0 tax liability (81.75% of aggregate returns filed within this group are nontaxable). Of the aggregate returns within this group, 72.65% of returns are attributable to single filing status returns with \$0 tax liability; 12.68% of returns are attributable to married filing jointly filing status returns with \$0 tax liability; and 12.88% of returns are attributable to head of household filing status returns with \$0 tax liability.

[-]=Disclosure. Return counts for the SS filing status have been combined with return counts for the MFJ filing status to avoid disclosing taxpayer details for categories with low return counts.

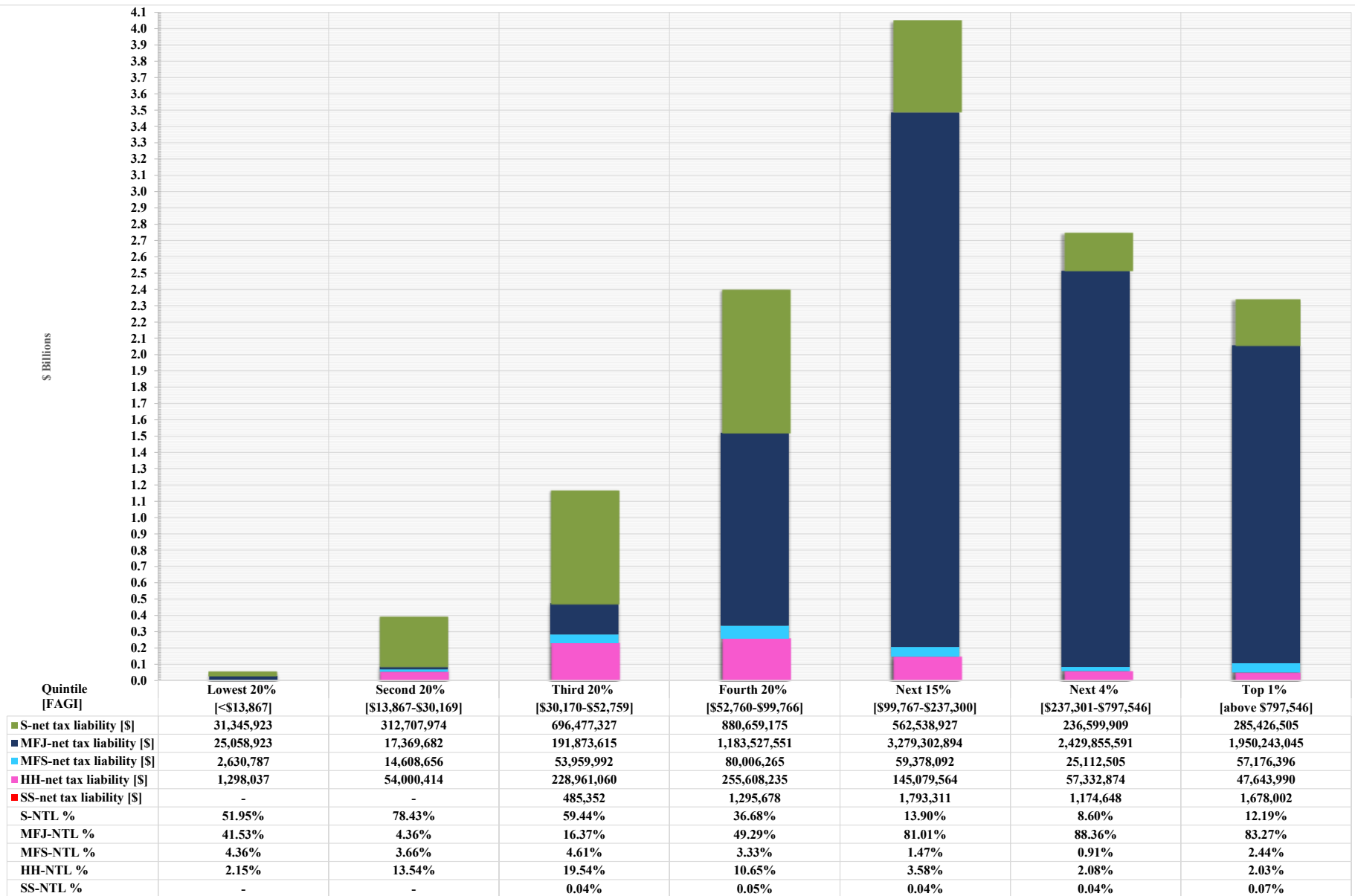
For tax year 2020, 1,206,672 (23.66%) of the aggregate 5,099,600 returns filed have \$0 net tax liability (nontaxable after application of tax credits).

Exhibit Q.6 Tax Year 2020 Individual Income Tax [All Returns]: Income [FAGI] by Filing Status by Income Quintile



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

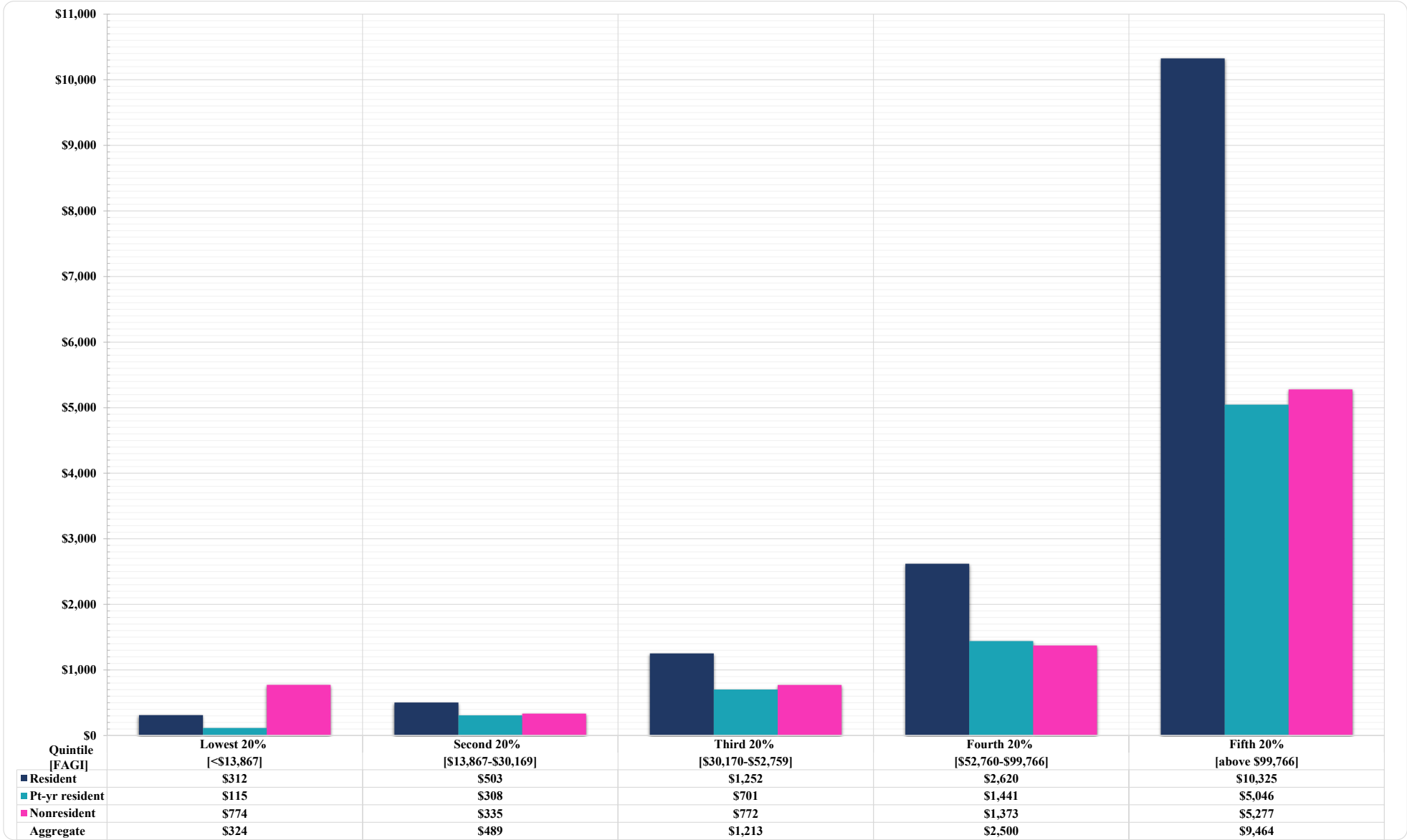
Exhibit Q.7 Tax Year 2020 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Income Quintile



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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.

[-]=Disclosure. Net tax liability amounts for the SS filing status have been combined with net tax liability amounts for the MFJ filing status to avoid disclosing taxpayer details for categories with low return counts. Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

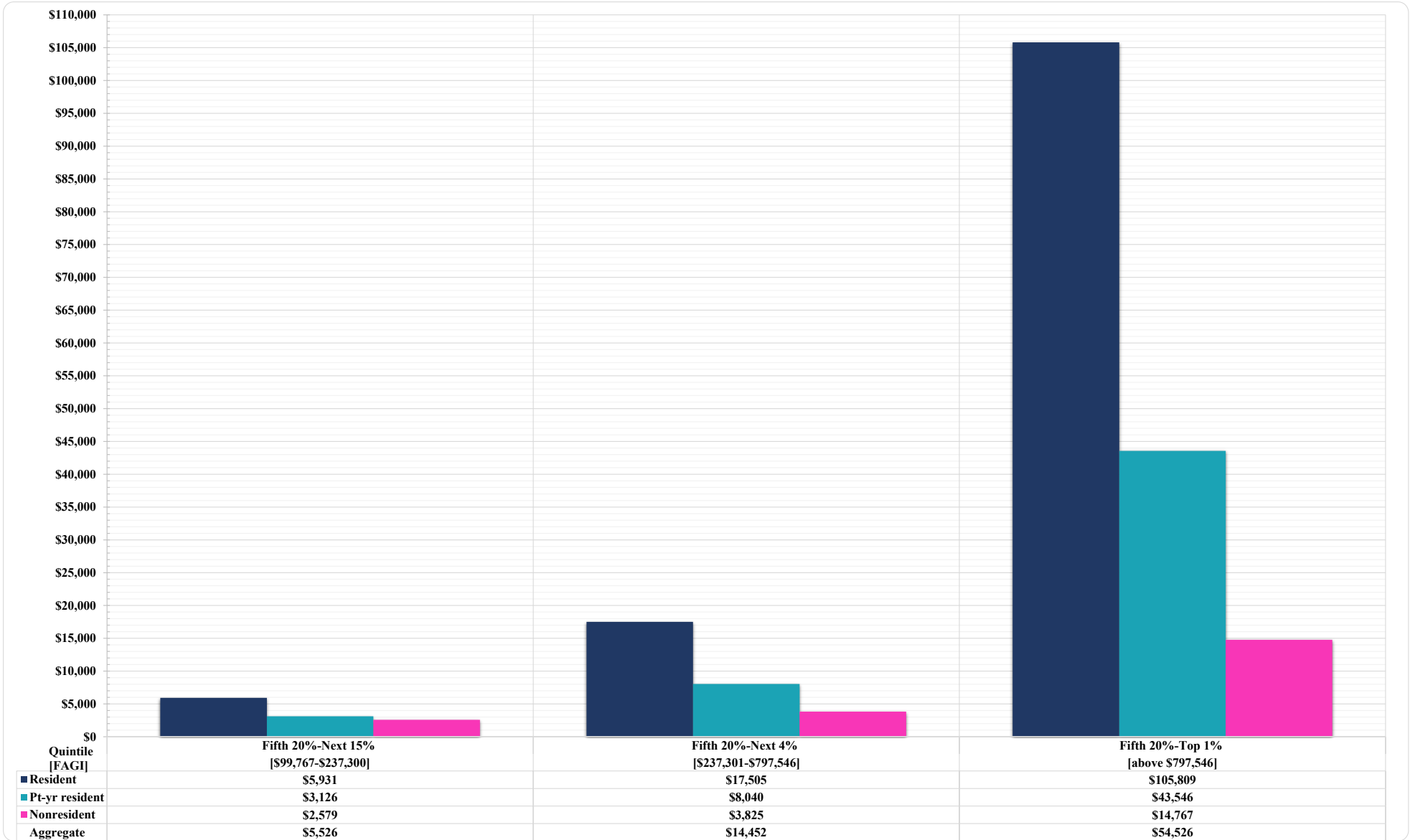
**Exhibit Q.8A Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return Net Tax Liability by Residency Status by Income Quintile**  
 [Average per return value reflects returns with net tax liability]



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

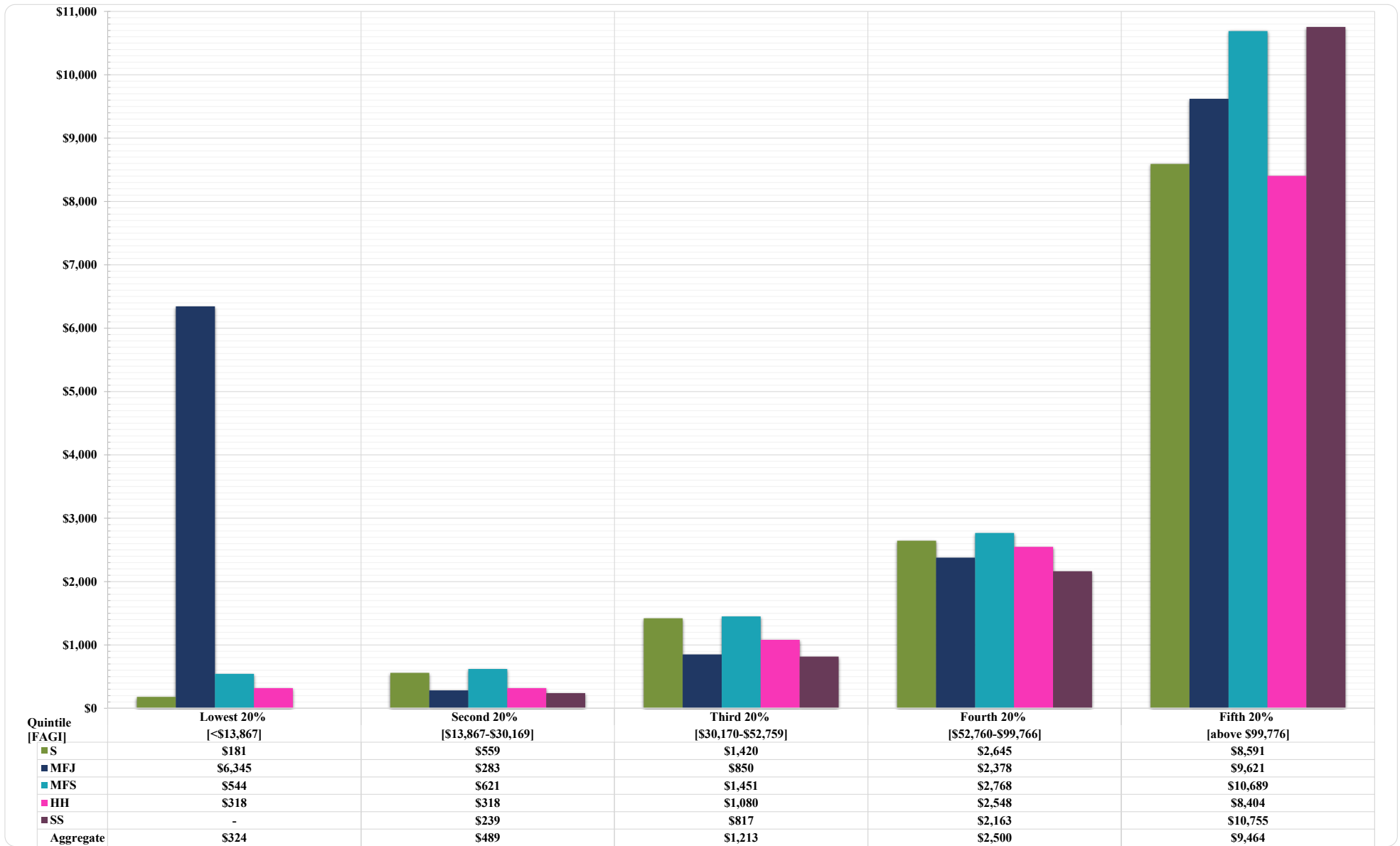


**Exhibit Q.8B Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return Net Tax Liability by Residency Status [5th Income Quintile Detail]**  
 [Average per return value reflects returns with net tax liability]



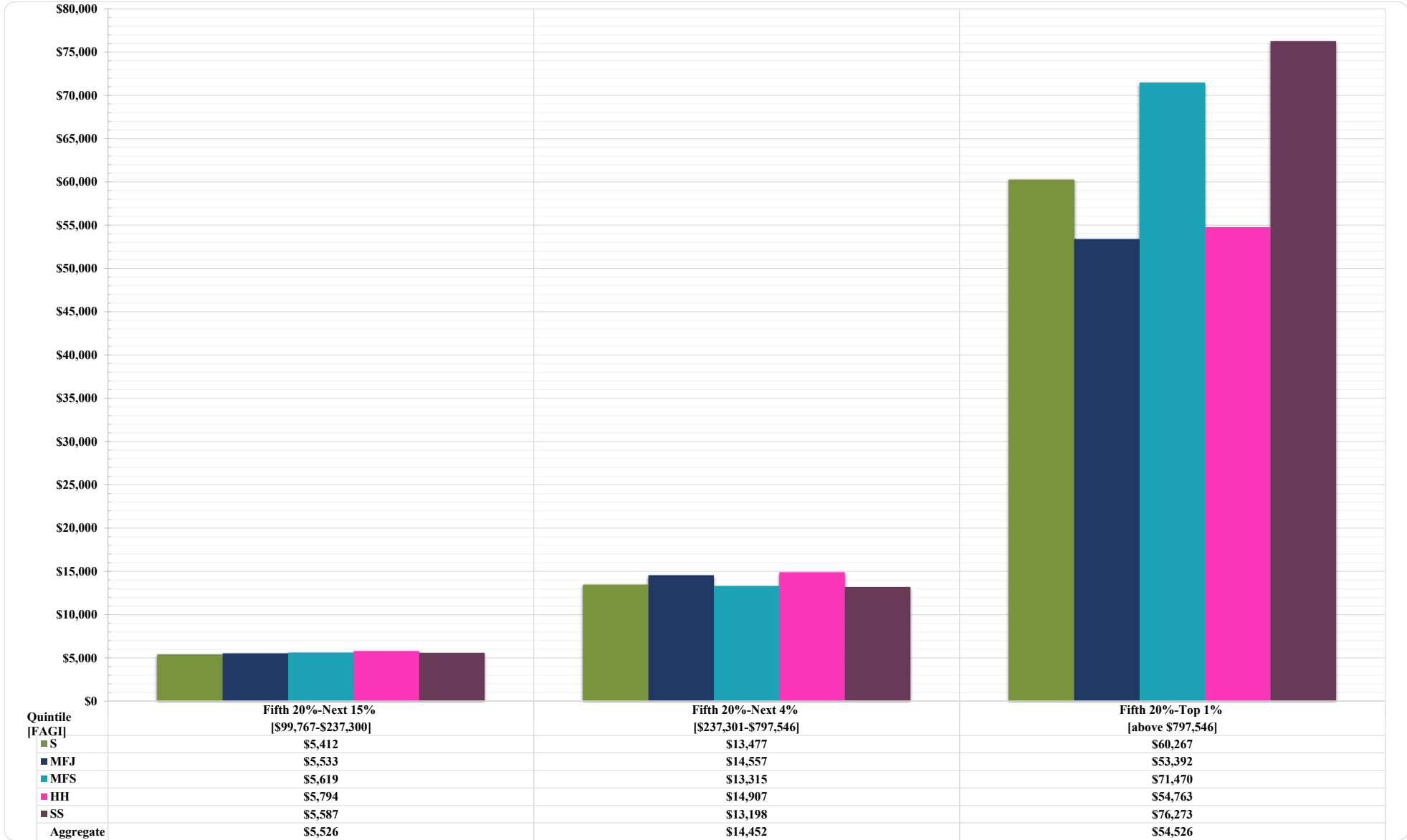
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit Q.9A Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return Net Tax Liability by Filing Status by Income Quintile**  
 [Average per return value reflects returns with net tax liability]



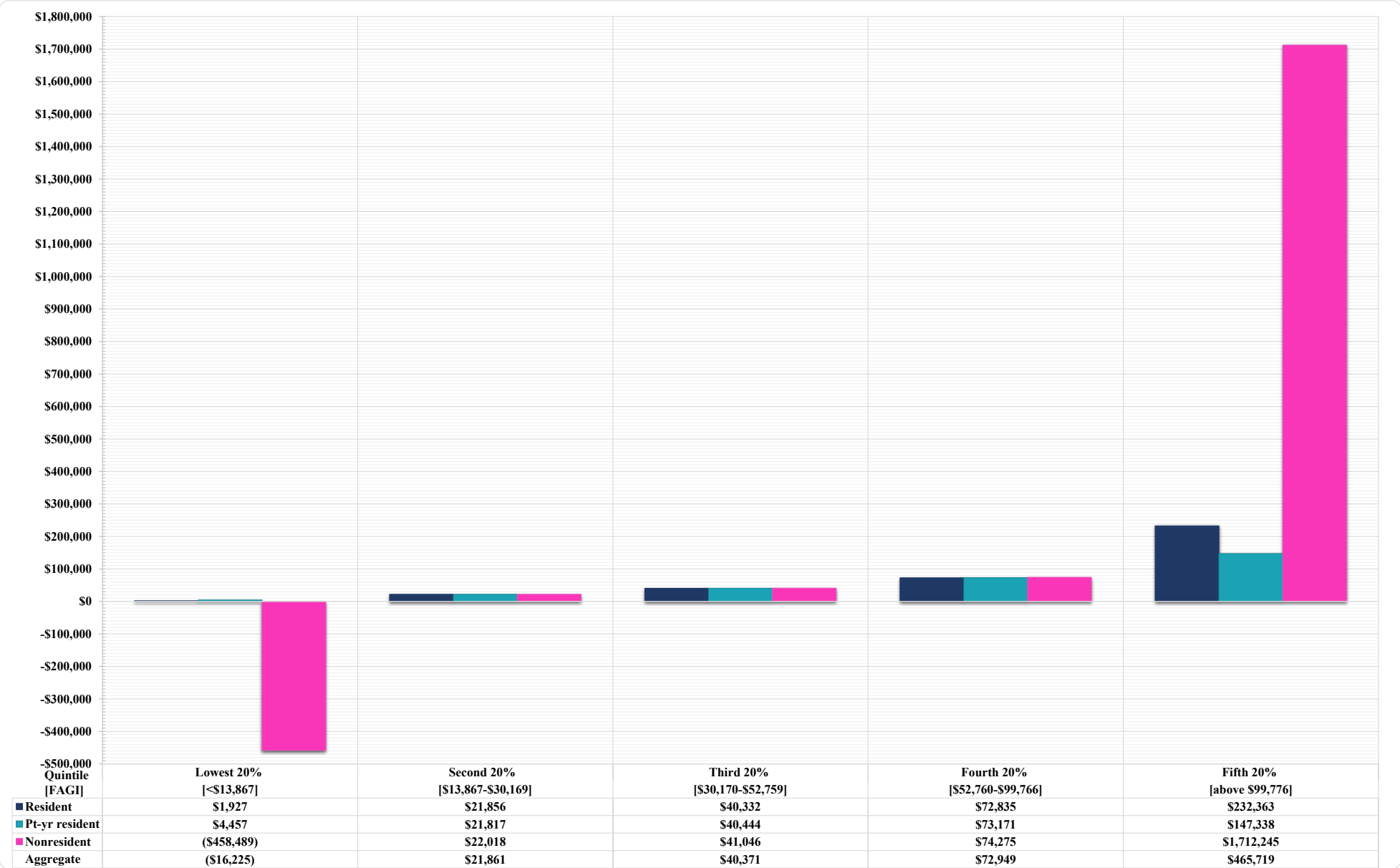
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates. Of the total 1,019,912 returns within the lowest 20% quintile, 82% of the returns are nontaxable with 18% of the returns reporting a tax liability of at least \$1. [-] Disclosure. Information is suppressed to avoid disclosing taxpayer details for categories with low return counts.

**Exhibit Q.9B Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return Net Tax Liability by Filing Status [5th Income Quintile Detail]**  
 [Average per return value reflects returns with net tax liability]



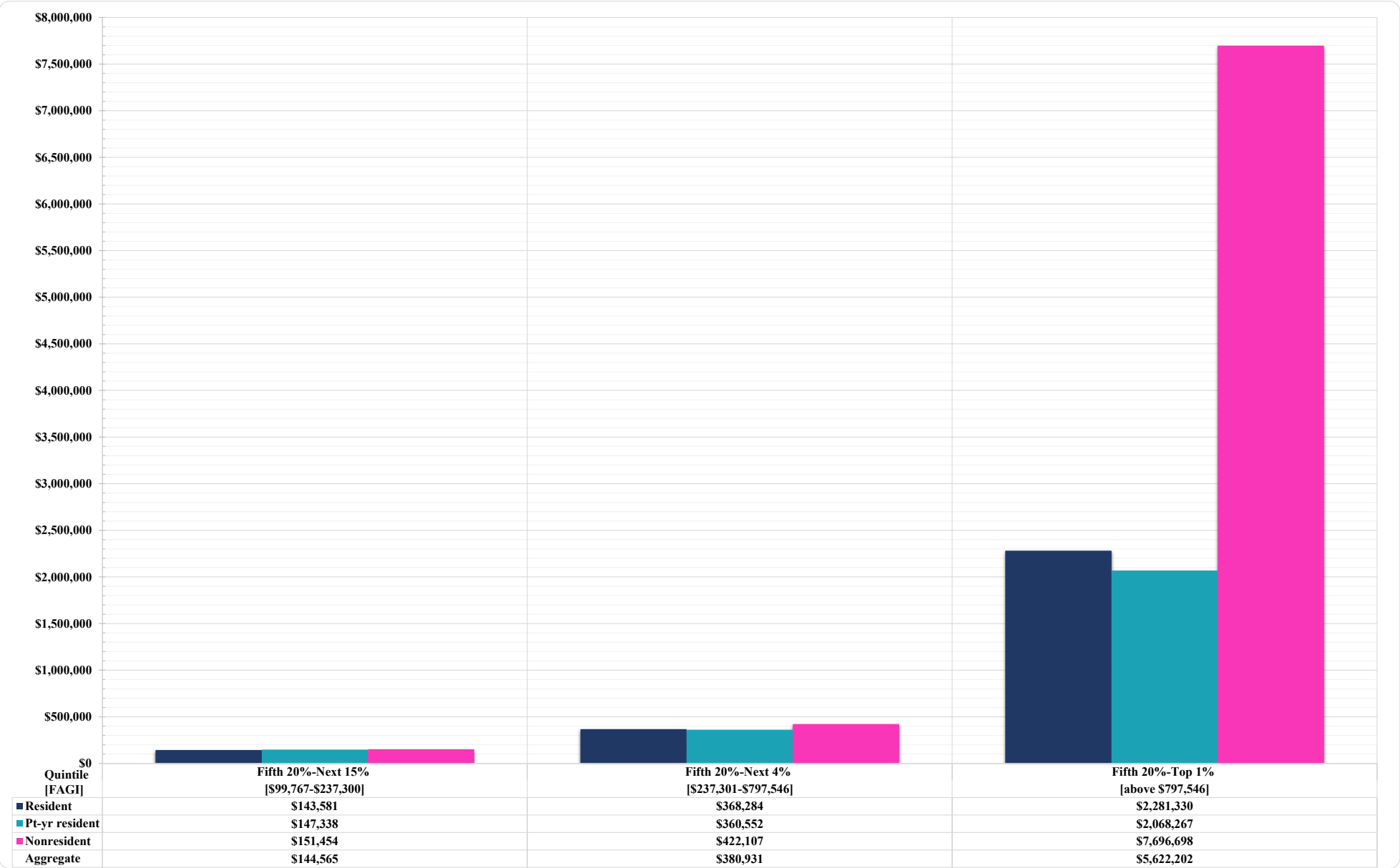
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.10A Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return FAGI by Residency Status by Income Quintile



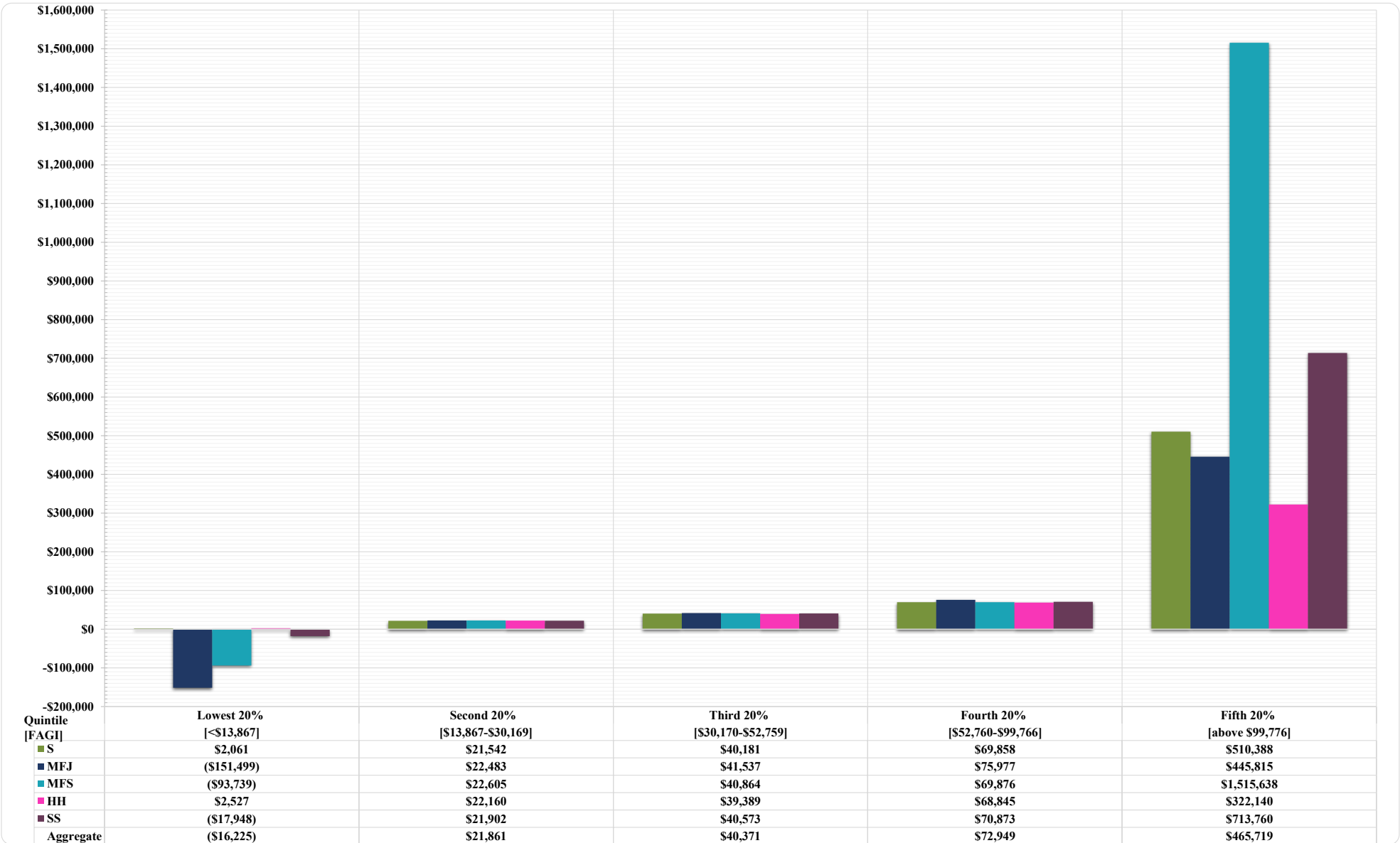
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.10B Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return FAGI by Residency Status [5th Income Quintile Detail]



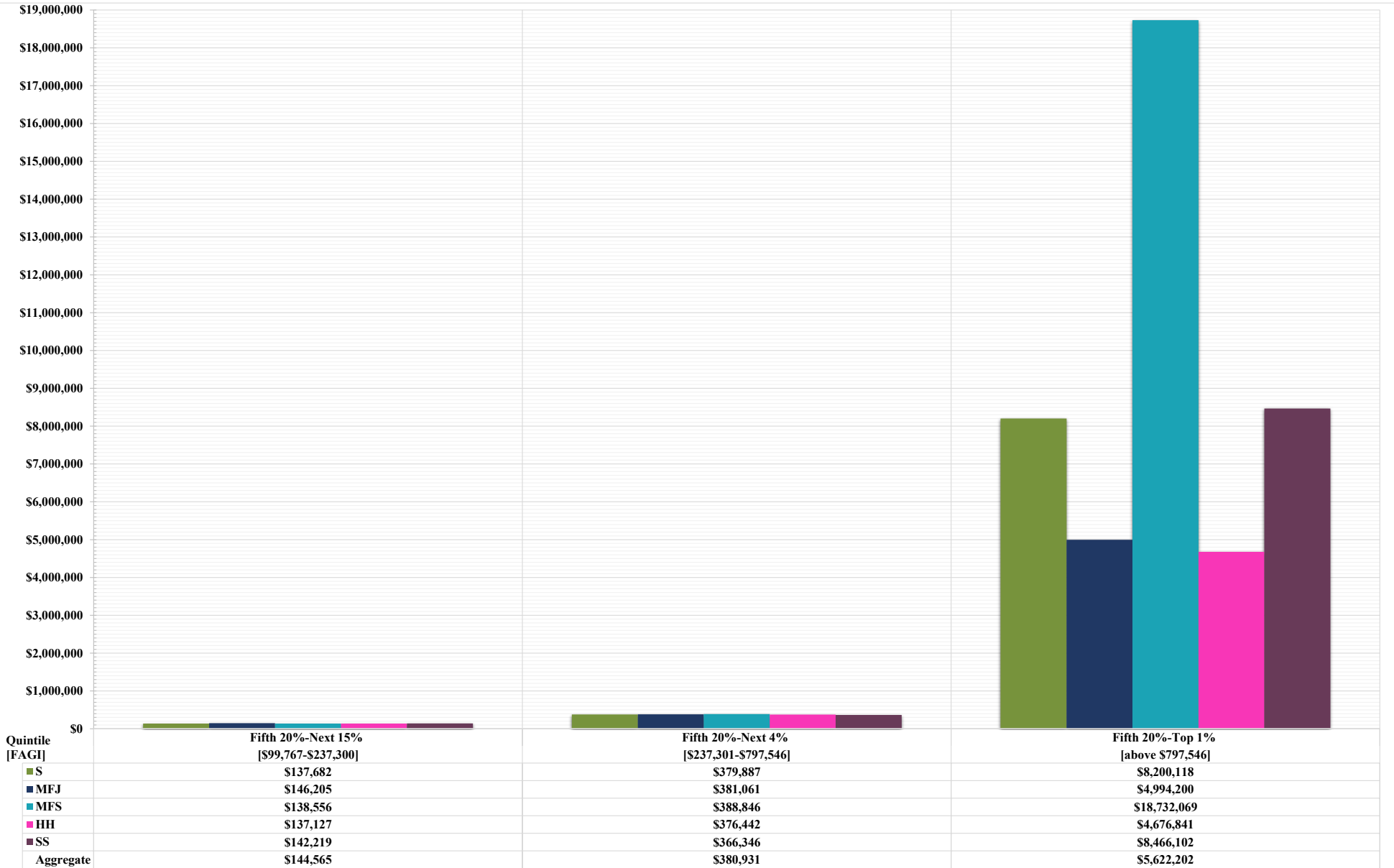
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.11A Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status by Income Quintile



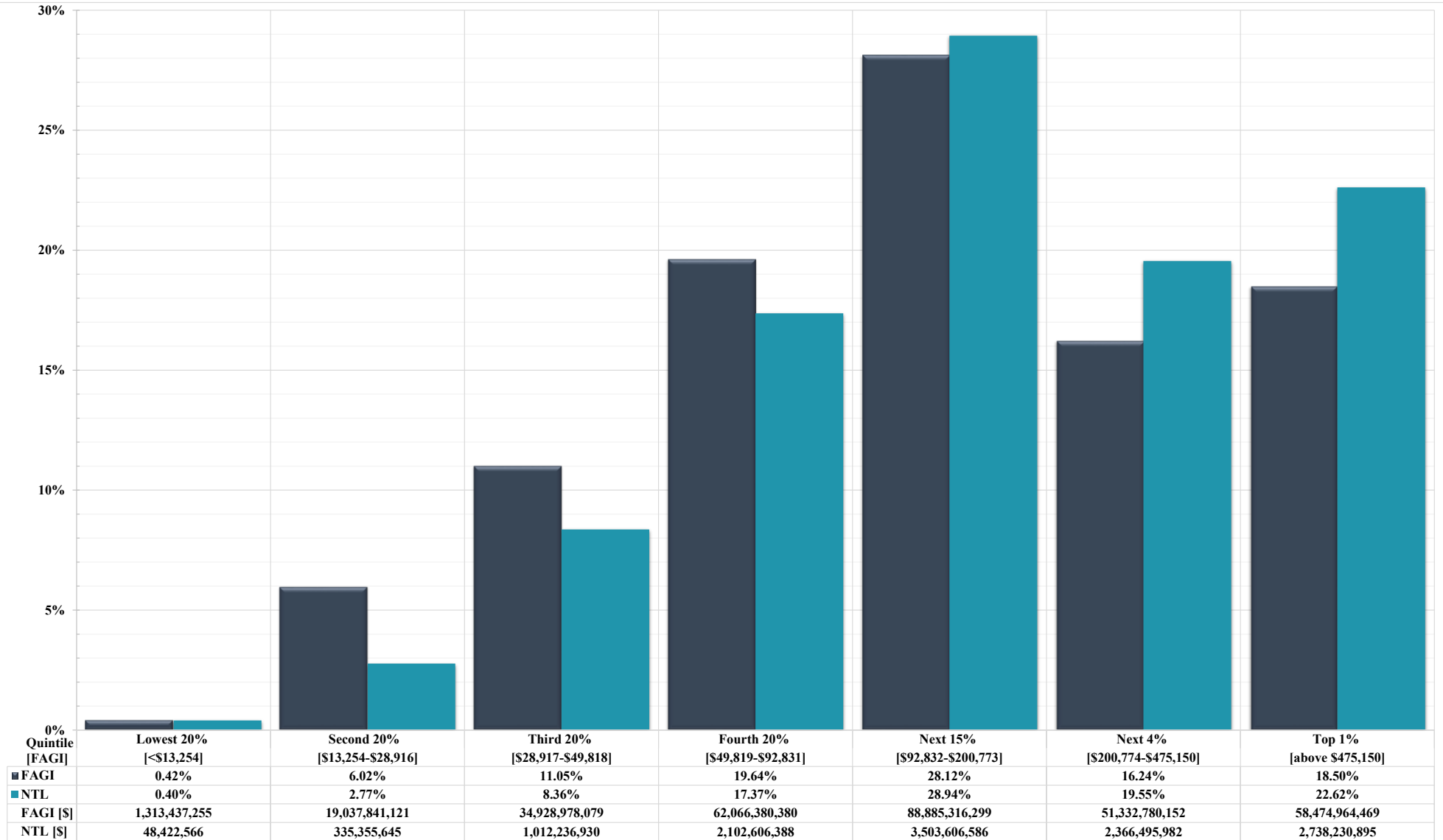
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.11B Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status [5th Income Quintile Detail]



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

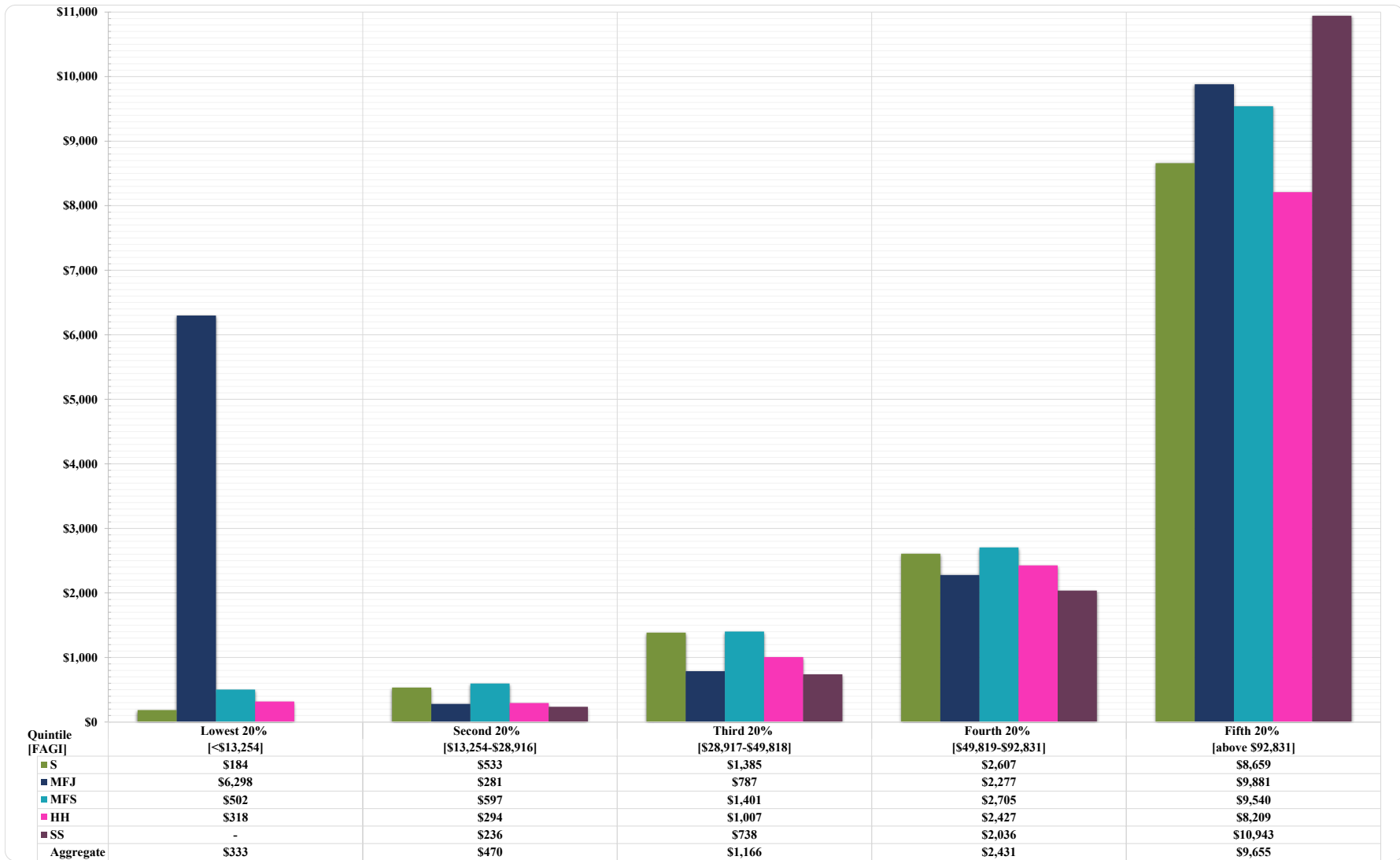
Exhibit Q.12 Tax Year 2020 Individual Income Tax [Resident Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,545,970 tax year 2020 D-400 returns filed and designated as full year residents (returns for which filer(s) were reportedly legally domiciled in North Carolina for the entire 2020 tax year).



Exhibit Q.13A Tax Year 2020 Individual Income Tax [Resident Returns]: Average Per Return Net Tax Liability by Filing Status by Income Quintile  
 [Average per return value reflects returns with net tax liability]



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021.

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.

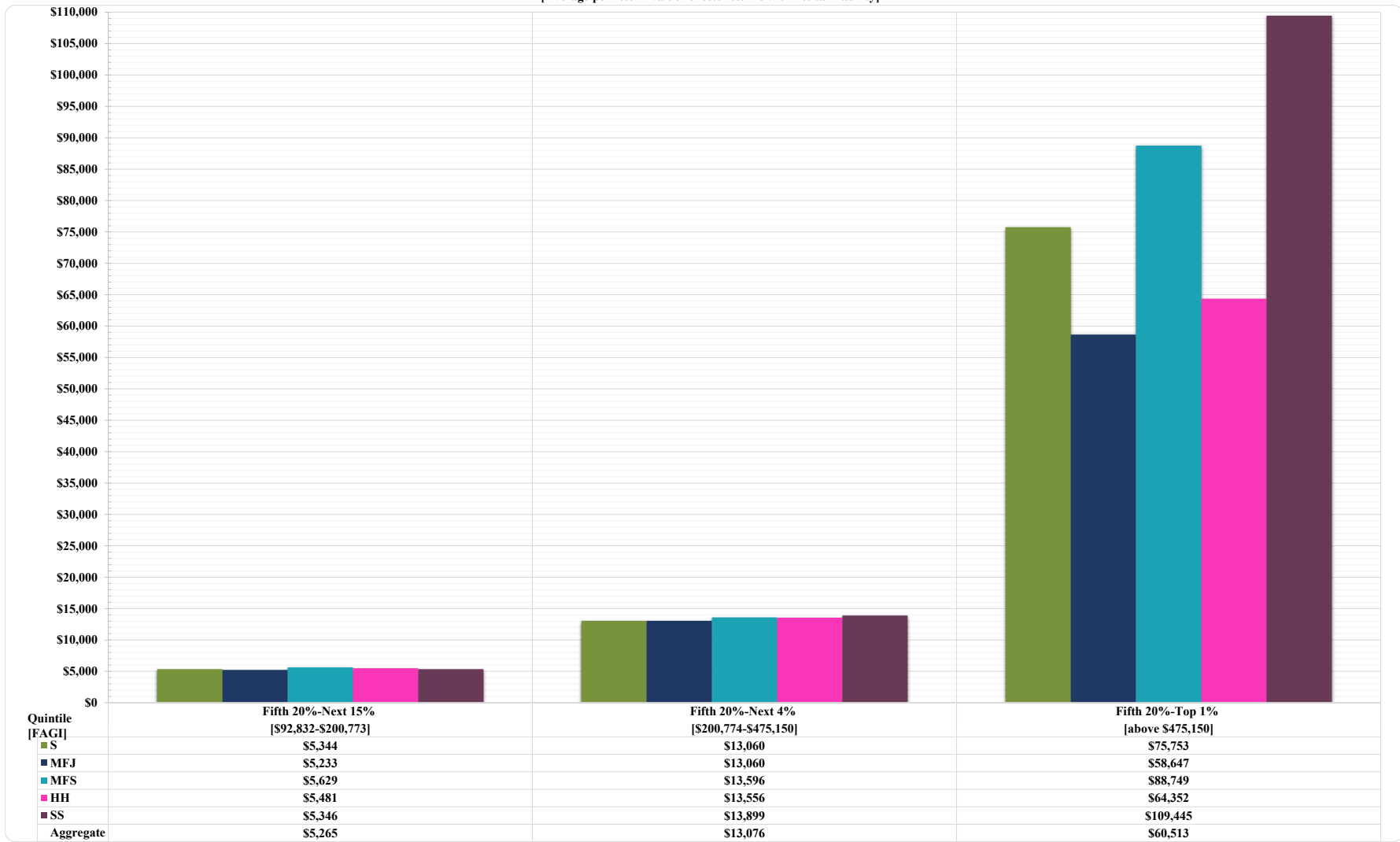
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

This chart provides information for the 4,545,970 tax year 2020 D-400 returns filed and designated as full year residents (returns for which filer(s) were reportedly legally domiciled in North Carolina for the entire 2020 tax year).

Of the total 909,187 returns within the resident lowest 20% quintile, 84% of the returns are nontaxable with 16% of the returns reporting a tax liability of at least \$1.

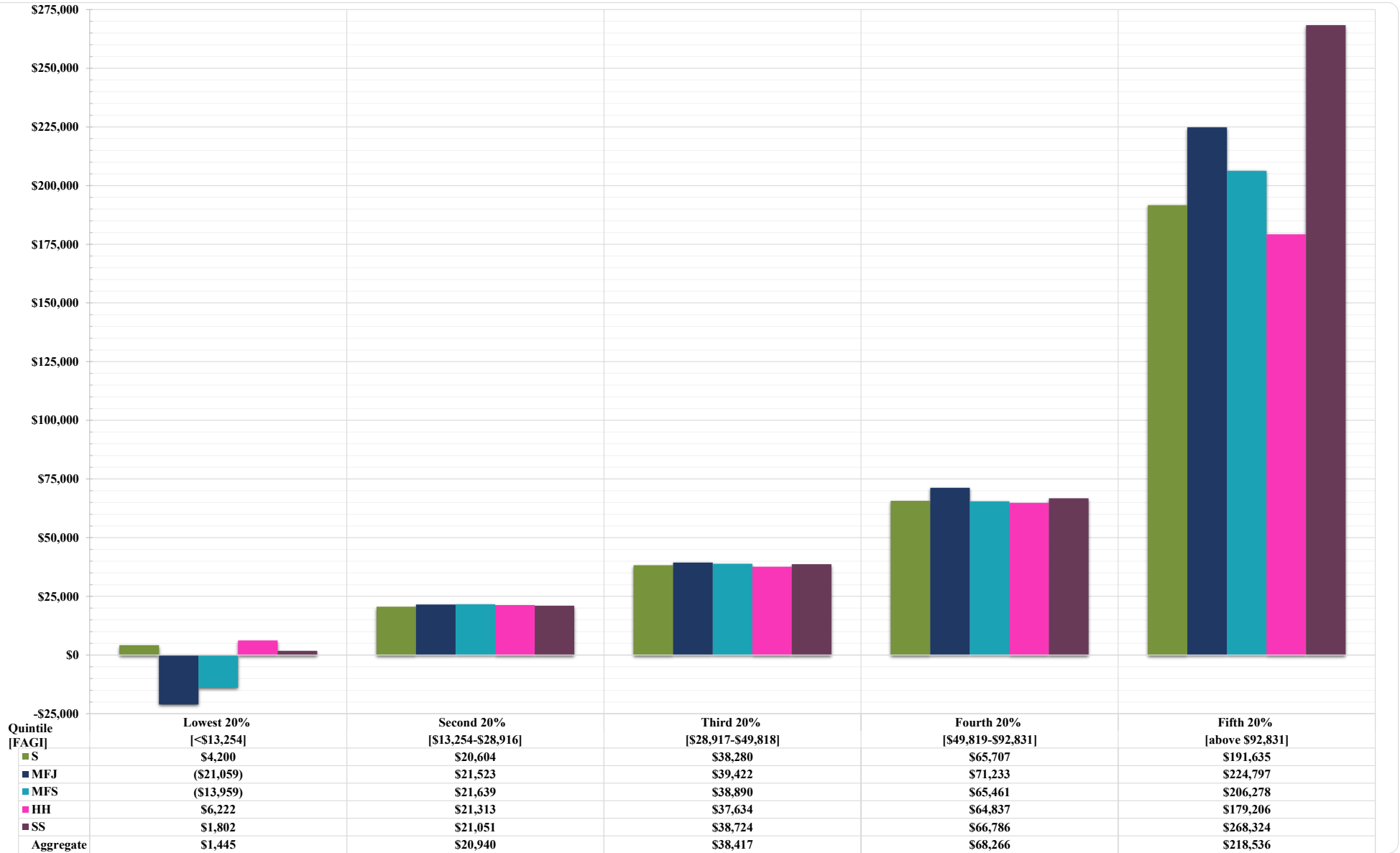
[-] Disclosure. Information is suppressed to avoid disclosing taxpayer details for categories with low return counts.

Exhibit Q.13B Tax Year 2020 Individual Income Tax [Resident Returns]: Average Per Return Net Tax Liability by Filing Status [5th Income Quintile Detail]  
 [Average per return value reflects returns with net tax liability]



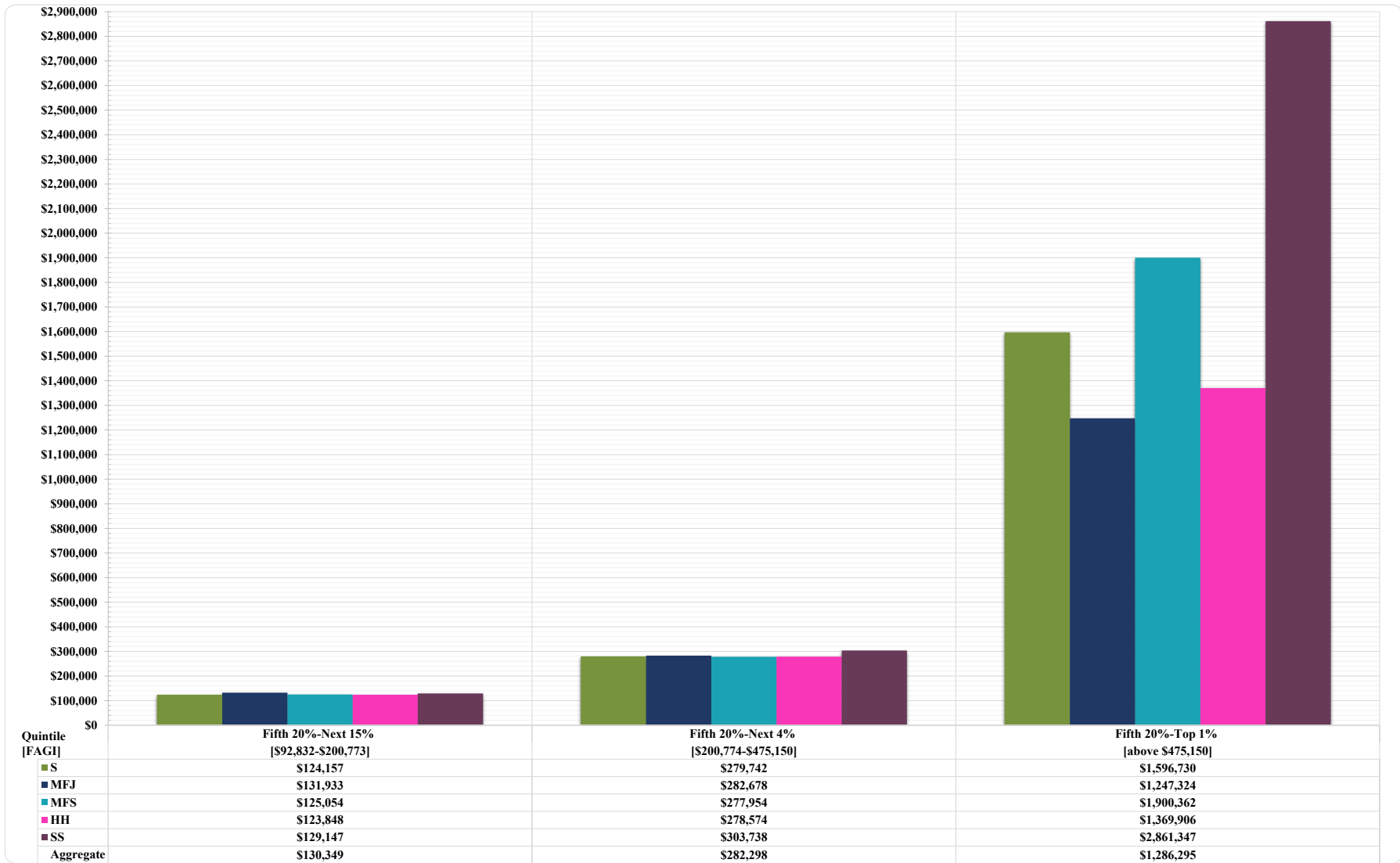
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the tax year 2020 D-400 returns filed and designated as full year residents (returns for which filer(s) were reportedly legally domiciled in North Carolina for the entire 2020 tax year).

Exhibit Q.14A Tax Year 2020 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status by Income Quintile



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,545,970 tax year 2020 D-400 returns filed and designated as full year residents (returns for which filer(s) were reportedly legally domiciled in North Carolina for the entire 2020 tax year).

Exhibit Q.14B Tax Year 2020 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status [5th Income Quintile Detail]



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the tax year 2020 D-400 returns filed and designated as full year residents (returns for which filer(s) were reportedly legally domiciled in North Carolina for the entire 2020 tax year).

TABLE A. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS AND BY INCOME LEVEL

ALL RETURNS																														
Combined Filing Statuses		FILING STATUS																RESIDENCY STATUS												
Income Level	Number of Returns Filed	Net Tax Liability [after application of credits] [\$]	Single				Married Filing Jointly/ Surviving Spouse				Married Filing Separately				Head of Household				Resident Returns†				Part-Year Resident Returns††/ Nonresident Returns†††							
			Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability	
			Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total
NCTI Level																														
No Taxable Income	1,189,775	-	683,349	57.4%	-	294,333	24.7%	-	-	20,971	1.8%	-	-	191,122	16.1%	-	-	1,046,362	87.9%	-	-	143,413	12.1%	-	-	-	-	-	-	
\$ 1 - 2,000	209,514	10,377,200	120,235	57.4%	5,991,751	57.7%	50,183	24.0%	2,401,384	23.1%	4,218	2.0%	207,072	2.0%	34,878	16.6%	1,776,993	17.1%	141,726	67.6%	7,417,645	71.5%	67,788	32.4%	2,959,555	28.5%	-	-	-	
2,001 - 4,000	174,707	17,145,498	100,725	57.7%	15,606,481	57.5%	38,056	21.8%	5,916,801	21.8%	3,468	2.0%	543,243	2.0%	32,458	18.6%	5,078,973	18.7%	138,262	79.1%	21,557,651	79.4%	36,445	20.9%	5,587,847	20.6%	-	-	-	
4,001 - 6,000	159,726	41,565,902	90,603	56.7%	23,538,151	56.6%	33,720	21.1%	8,778,833	21.1%	3,434	2.1%	894,674	2.2%	31,969	20.0%	8,354,240	20.1%	133,105	83.3%	34,662,941	83.4%	26,621	16.7%	6,902,961	16.6%	-	-	-	
6,001 - 10,000	296,073	122,692,325	169,026	57.1%	69,970,261	57.0%	62,106	21.0%	25,795,939	21.0%	6,653	2.2%	2,774,705	2.3%	58,288	19.7%	24,151,420	19.7%	256,526	86.6%	106,407,153	86.7%	39,547	13.4%	16,285,172	13.3%	-	-	-	
10,001 - 10,625	44,238	23,737,816	24,365	55.1%	13,072,839	55.1%	9,399	21.2%	5,038,455	21.2%	1,045	2.4%	558,652	2.4%	9,429	21.3%	5,067,870	21.3%	39,101	88.4%	20,970,568	88.3%	5,137	11.6%	2,767,248	11.7%	-	-	-	
10,626 - 12,750	141,649	86,062,895	79,174	55.9%	48,053,884	55.8%	30,560	21.6%	18,563,452	21.6%	3,715	2.6%	2,256,295	2.6%	28,200	19.9%	17,189,264	20.0%	125,873	88.9%	76,454,280	88.8%	15,776	11.1%	9,608,615	11.2%	-	-	-	
12,751 - 15,000	146,491	105,583,803	79,845	54.5%	57,495,394	54.5%	31,240	21.3%	22,522,086	21.3%	3,911	2.7%	2,815,402	2.7%	31,495	21.5%	22,750,921	21.5%	131,632	89.9%	94,841,507	89.8%	14,859	10.1%	10,742,296	10.2%	-	-	-	
15,001 - 17,000	124,243	103,210,678	66,552	53.6%	55,210,918	53.5%	28,059	22.6%	23,330,429	22.6%	3,547	2.9%	2,944,175	2.9%	26,085	21.0%	21,725,156	21.0%	112,457	90.5%	93,382,095	90.5%	11,786	9.5%	9,828,583	9.5%	-	-	-	
17,001 - 20,000	176,461	169,308,888	94,470	53.5%	90,573,294	53.5%	41,447	23.5%	39,830,552	23.5%	5,680	3.2%	5,448,981	3.2%	34,864	19.8%	33,456,601	19.8%	160,584	91.0%	154,001,861	91.0%	15,877	9.0%	15,307,027	9.0%	-	-	-	
20,001 - 21,250	69,983	74,820,749	37,953	54.2%	40,566,967	54.2%	16,828	24.0%	18,001,953	24.1%	2,378	3.4%	2,545,494	3.4%	12,824	18.3%	13,706,335	18.3%	63,934	91.4%	68,320,330	91.3%	6,049	8.6%	6,500,419	8.7%	-	-	-	
21,251 - 25,000	194,315	232,522,001	106,243	54.7%	127,017,007	54.6%	48,670	25.0%	58,381,062	25.1%	6,961	3.6%	8,329,732	3.6%	32,441	16.7%	38,794,200	16.7%	178,018	91.6%	212,908,005	91.6%	16,297	8.4%	19,613,996	8.4%	-	-	-	
25,001 - 30,000	228,690	324,606,472	123,953	54.2%	175,568,588	54.1%	62,718	27.4%	89,248,402	27.5%	8,761	3.8%	12,432,410	3.8%	33,258	14.5%	47,357,072	14.6%	210,292	92.0%	298,306,636	91.9%	18,398	8.0%	26,299,836	8.1%	-	-	-	
30,001 - 40,000	364,860	654,388,868	184,551	50.6%	329,720,644	50.4%	115,124	31.6%	208,079,640	31.8%	14,938	4.1%	26,770,389	4.1%	50,247	13.8%	89,818,195	13.7%	336,300	92.2%	602,640,744	92.1%	28,560	7.8%	51,748,124	7.9%	-	-	-	
40,001 - 50,000	277,151	638,655,385	124,045	44.8%	284,410,898	44.5%	111,184	40.1%	257,887,847	40.4%	11,145	4.0%	25,487,004	4.0%	30,777	11.1%	70,869,636	11.1%	256,405	92.5%	590,293,129	92.4%	20,746	7.5%	48,362,256	7.6%	-	-	-	
50,001 - 60,000	209,894	591,043,232	81,039	38.6%	226,955,909	38.4%	101,614	48.4%	287,789,115	48.7%	7,303	3.5%	20,360,268	3.5%	19,938	9.5%	55,937,940	9.5%	194,576	92.7%	547,286,959	92.6%	15,318	7.3%	43,756,273	7.4%	-	-	-	
60,001 - 75,000	239,967	826,281,444	73,798	30.8%	251,888,444	30.5%	141,207	58.8%	489,308,326	59.2%	6,912	2.9%	23,586,780	2.9%	18,050	7.5%	61,497,894	7.4%	223,520	93.1%	768,820,700	93.0%	16,447	6.9%	57,460,774	7.0%	-	-	-	
75,001 - 80,000	62,591	248,666,369	16,511	26.4%	65,170,472	26.2%	40,485	64.7%	161,324,803	64.9%	1,545	2.5%	6,152,542	2.5%	4,050	6.5%	16,018,552	6.4%	58,406	93.3%	231,784,306	93.2%	4,185	6.7%	16,882,063	6.8%	-	-	-	
80,001 - 100,000	203,619	931,779,553	43,792	21.5%	198,718,243	21.3%	144,595	71.0%	663,673,754	71.2%	4,485	2.2%	20,375,390	2.2%	10,747	5.3%	49,012,166	5.3%	190,453	93.5%	870,556,702	93.4%	13,166	6.5%	61,222,851	6.6%	-	-	-	
100,001 - 120,000	139,360	780,246,149	24,040	17.3%	133,668,545	17.1%	106,821	76.7%	599,071,029	76.8%	2,680	1.9%	14,865,679	1.9%	5,819	4.2%	32,640,896	4.2%	130,799	93.9%	731,656,574	93.8%	8,561	6.1%	48,589,395	6.2%	-	-	-	
120,001 - 160,000	164,184	1,155,949,963	22,399	13.6%	155,928,923	13.5%	133,768	81.5%	944,046,773	81.7%	2,543	1.5%	17,615,927	1.5%	5,474	3.3%	38,358,340	3.3%	154,026	93.8%	1,083,194,749	93.7%	10,568	6.2%	72,755,214	6.3%	-	-	-	
160,001 - 200,000	86,728	789,727,768	9,865	11.4%	88,962,771	11.3%	73,300	84.5%	668,449,649	84.6%	1,058	1.2%	9,434,264	1.2%	2,505	2.9%	22,881,084	2.9%	81,304	93.7%	739,600,203	93.7%	5,424	6.3%	50,127,565	6.3%	-	-	-	
200,001 or more	195,381	5,233,837,941	18,539	9.5%	547,665,356	10.5%	170,260	87.1%	4,486,218,008	87.2%	2,113	1.1%	86,473,615	1.7%	4,469	2.3%	113,480,962	2.2%	182,309	93.3%	4,751,890,104	93.2%	13,072	6.7%	481,947,837	9.2%	-	-	-	
<b>TOTAL</b>	<b>5,099,600</b>	<b>13,172,210,899</b>	<b>2,375,072</b>	<b>46.6%</b>	<b>3,005,755,740</b>	<b>22.8%</b>	<b>1,885,677</b>	<b>37.0%</b>	<b>9,083,658,292</b>	<b>69.0%</b>	<b>129,464</b>	<b>2.5%</b>	<b>292,872,693</b>	<b>2.2%</b>	<b>709,387</b>	<b>13.9%</b>	<b>789,924,174</b>	<b>6.0%</b>	<b>4,545,970</b>	<b>89.1%</b>	<b>12,106,954,992</b>	<b>91.9%</b>	<b>553,630</b>	<b>10.9%</b>	<b>1,065,255,907</b>	<b>8.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
FAGI Level																														
Non-Positive AGI	138,308	29,657,741	96,694	69.9%	4,565,054	15.4%	29,407	21.3%	23,010,370	77.6%	3,867	2.8%	1,532,857	5.2%	8,340	6.0%	549,460	1.9%	127,406	92.1%	24,261,247	81.8%	10,902	7.9%	5,396,494	18.2%	-	-	-	
\$ 1 - 3,999	229,468	1,315,268	189,298	82.5%	757,884	57.6%	19,535	8.5%	457,023	34.7%	3,690	1.6%	84,758	6.4%	16,945	7.4%	15,603	1.2%	215,013	93.7%	1,184,629	90.1%	14,455	6.3%	130,639	9.9%	-	-	-	
4,000 - 9,999	385,519	9,255,632	303,969	78.8%	7,806,305	84.3%	33,499	8.7%	922,126	10.0%	6,643	1.7%	350,285	3.8%	41,408	10.7%	176,916	1.9%	357,808	92.8%	8,769,108	94.7%	27,711	7.2%	486,524	5.3%	-	-	-	
10,000 - 14,999	341,591	31,206,951	238,599	69.8%	28,455,255	91.2%	36,345	10.6%	941,330	3.0%	6,552	1.9%	980,543	3.1%	60,095	17.6%	829,823	2.7%	315,957	92.5%	29,596,100	94.8%	25,634	7.5%	1,610,851	5.2%	-	-	-	
15,000 - 19,999	322,537	75,390,257	198,364	61.5%	68,116,339	90.4%	42,509	13.2%	1,743,221	2.3%	7,063	2.2%	2,387,219	3.2%	74,601	23.1%	3,143,478	4.2%	297,405	92.2%	71,454,348	94.8%	25,132	7.8%	3,935,909	5.2%	-	-	-	
20,000 - 24,999	312,242	124,904,121	177,624	56.9%	101,149,935	81.0%	47,955	15.4%	4,025,800	3.2%	8,279	2.7%	4,512,826	3.6%	78,384	25.1%	15,215,560	12.2%	286,879	91.9%	118,556,171	94.9%	25,363	8.1%	6,347,950	5.1%	-	-	-	
25,000 - 29,999	300,113	180,078,955	161,400	53.8%	128,392,065	71.3%	51,850	17.3%	10,784,540	6.0%	9,181	3.1%	7,060,393	3.9%	77,682	25.9%	33,842,407	18.8%	276,360	92.1%	171,514,912	95.2%	23,753	7.9%	8,564,043	4.8%	-	-	-	
30,000 - 39,999	529,275	488,730,610	273,885	51.7%	308,517,776	63.1%	109,502	20.7%	5,435,139	11.1%	18,959	3.6%	20,992,832	4.3%	126,299	24.0%	104,868,606	21.5%	487,220	92.1%	467,300,689	95.6%	42,055	7.9%	21,699,921	4.4%	-	-	-	
40,000 - 49,999	405,341	539,368,424	201,211	49.6%	310,640,804	57.6%	111,440	27.5%	102,293,915	19.0%	16,507																			

Exhibit A.1 Tax Year 2020: Number of Returns Filed by Filing Status

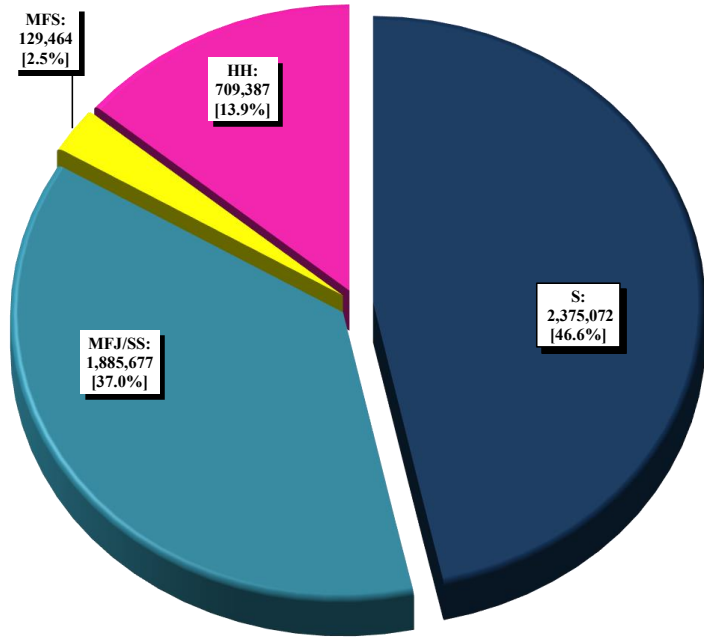


Exhibit A.2 Tax Year 2020: Net Tax Liability by Filing Status

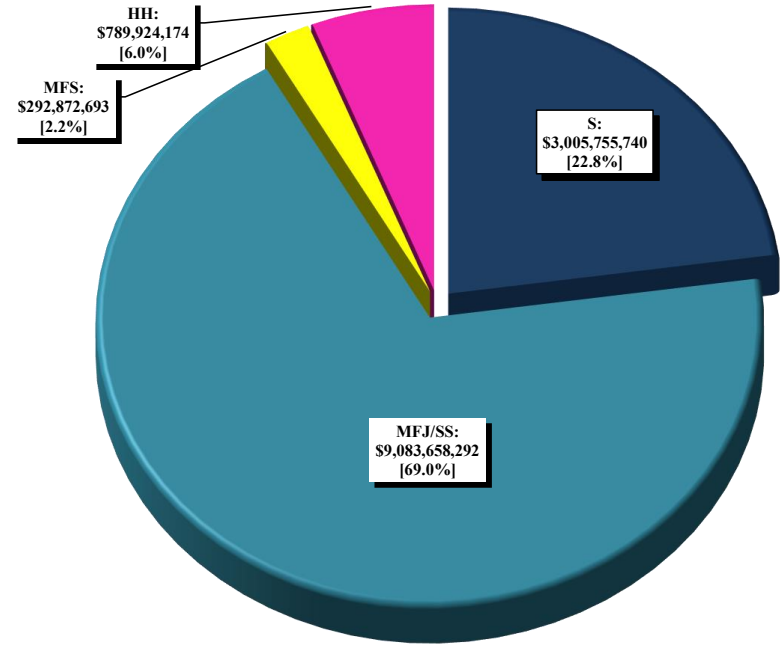


Exhibit A.3 Tax Year 2020: Number of Returns Filed by Residency Status

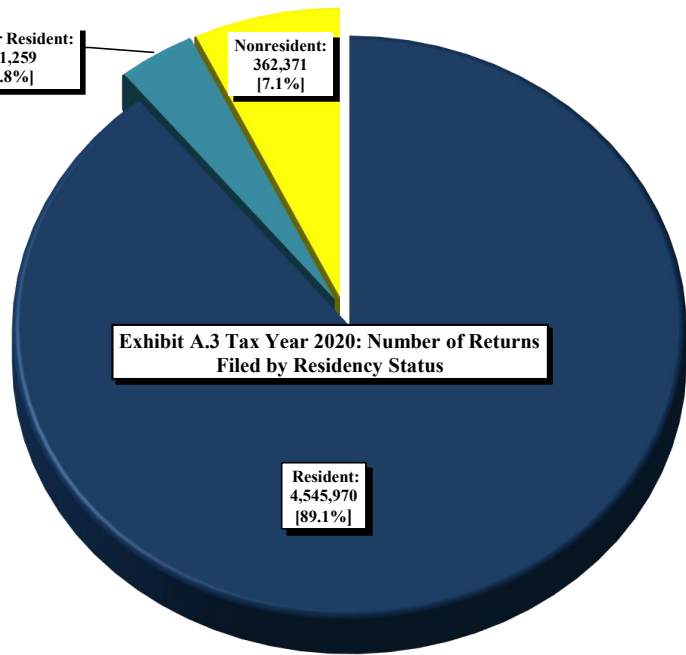
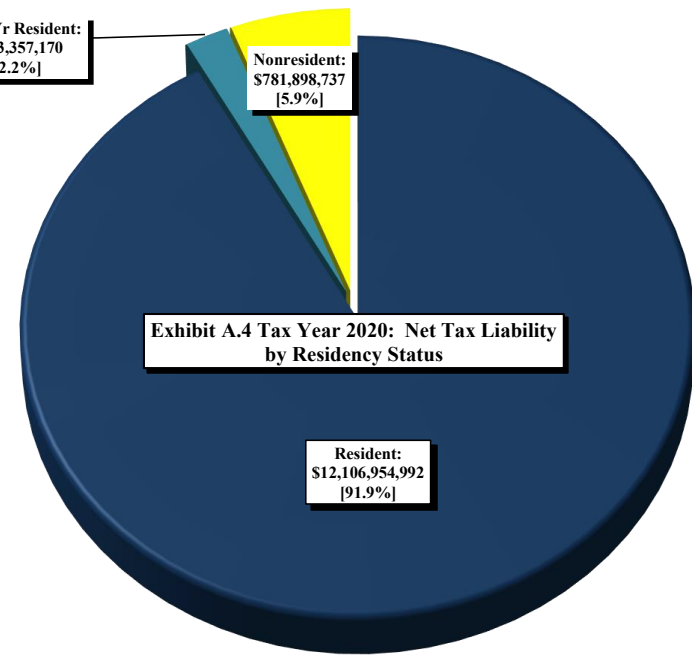
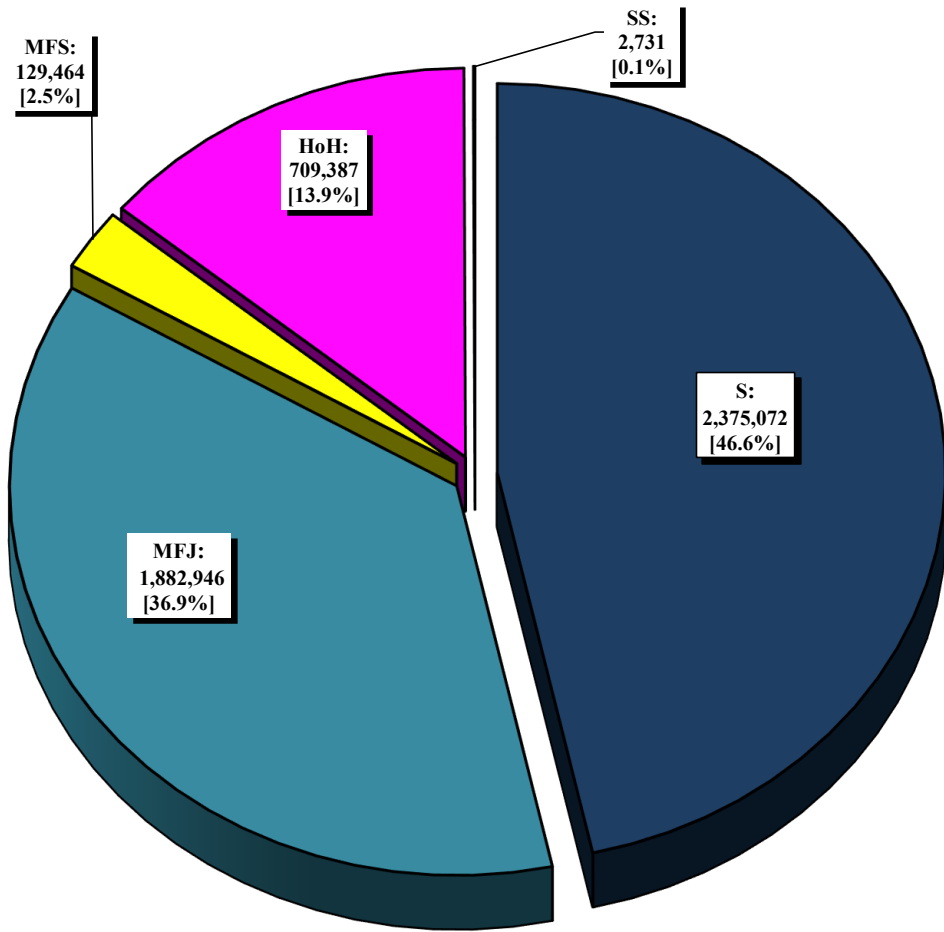


Exhibit A.4 Tax Year 2020: Net Tax Liability by Residency Status



**Exhibit A1.a Tax Year 2020: Number of Returns Filed  
By Filing Status-Detail  
Aggregate: 5,099,600**



**Exhibit A1.b Tax Year 2020: Number of Taxpayers/Filers  
By Filing Status  
Aggregate: 6,982,546**

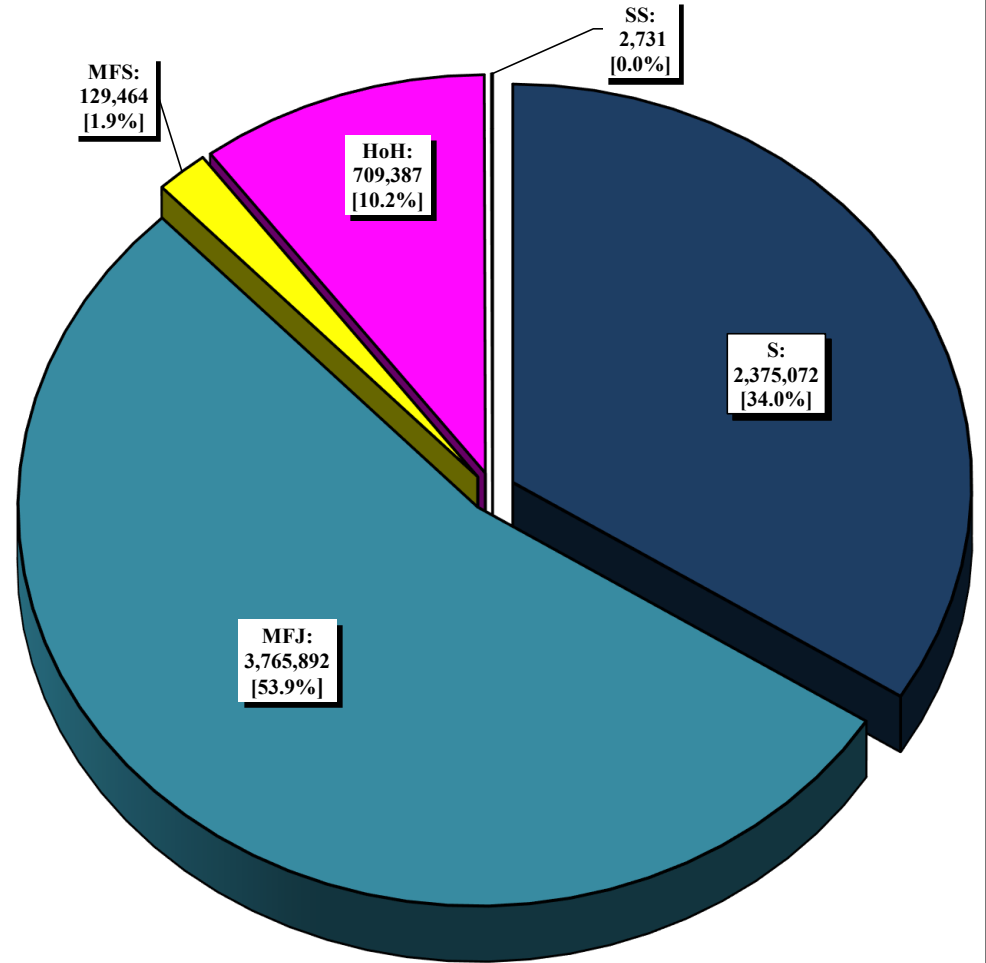


TABLE AA. TAX YEAR 2020 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY TAX LIABILITY SIZE

ALL RETURNS																								
Combined Filing Statuses					FILING STATUS																			
Tax Liability Range	Number of Returns Filed	% of Returns	Net Tax Liability [after application of credits] [S]	% of Tax Liability	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 Range Total	Amount	% of Range Total	Number of Returns	% of Range Total	Amount	% of Range Total	Number of Returns	% of Range Total	Amount	% of Range Total	Number of Returns	% of Range Total	Amount	% of Range Total	Number of Returns	% of Range Total	Amount	% of Range Total
\$0 tax liability	1,206,672	23.7%	-	-	692,232	57.4%	-	-	298,252	24.7%	-	-	21,743	1.8%	-	-	193,505	16.0%	-	-	940	0.1%	-	-
\$ 1 - 50	111,253	2.2%	2,672,035	0.0%	63,185	56.8%	1,521,529	56.9%	28,114	25.3%	2,332	2.1%	54,156	2.0%	17,567	15.8%	433,339	16.2%	55	0.0%	1,193	0.0%	-	-
51 - 100	95,701	1.9%	7,191,512	0.1%	55,494	58.0%	4,174,131	58.0%	21,904	22.9%	1,637,317	22.8%	1,947	2.0%	146,204	2.0%	16,314	17.0%	1,230,716	17.1%	42	0.0%	3,144	0.0%
101 - 200	171,288	3.4%	25,611,226	0.2%	98,850	57.7%	14,760,835	57.6%	37,672	22.0%	5,627,674	22.0%	3,485	2.0%	524,771	2.0%	31,214	18.2%	4,687,811	18.3%	67	0.0%	10,135	0.0%
201 - 300	156,090	3.1%	39,017,524	0.3%	88,464	56.7%	22,099,212	56.6%	33,454	21.4%	8,363,342	21.4%	3,378	2.2%	847,221	2.2%	30,725	19.7%	7,690,860	19.7%	69	0.0%	16,889	0.0%
301 - 500	290,178	5.7%	115,603,072	0.9%	165,277	57.0%	65,827,640	56.9%	61,072	21.0%	24,380,171	21.1%	6,535	2.3%	2,616,041	2.3%	57,169	19.7%	22,729,147	19.7%	125	0.0%	50,073	0.0%
501 - 750	322,085	6.3%	200,831,726	1.5%	177,402	55.1%	110,518,689	55.0%	70,140	21.8%	43,696,398	21.8%	8,357	2.6%	5,230,285	2.6%	66,026	20.5%	41,286,967	20.6%	160	0.0%	99,387	0.0%
751 - 1,000	292,267	5.7%	255,222,335	1.9%	155,707	53.3%	135,945,203	53.3%	67,756	23.2%	59,295,473	23.2%	8,586	2.9%	7,539,508	3.0%	60,076	20.6%	52,317,855	20.5%	142	0.0%	124,296	0.0%
1,001 - 1,500	483,162	9.5%	598,400,615	4.5%	261,505	54.1%	323,948,762	54.1%	125,546	26.0%	156,467,934	26.1%	17,306	3.6%	21,540,663	3.6%	78,560	16.3%	96,138,235	16.1%	245	0.1%	305,021	0.1%
1,501 - 2,000	363,742	7.1%	631,905,625	4.8%	184,943	50.8%	320,655,436	50.7%	112,600	31.0%	196,558,829	31.1%	14,664	4.0%	25,514,937	4.0%	51,362	14.1%	88,873,549	14.1%	173	0.0%	302,874	0.0%
2,001 - 3,000	489,395	9.6%	1,201,973,111	9.1%	210,958	43.1%	513,463,242	42.7%	206,616	42.2%	513,580,895	42.7%	18,812	3.8%	45,837,060	3.8%	52,787	10.8%	128,555,245	10.7%	222	0.0%	536,669	0.0%
3,001 - 4,000	304,790	6.0%	1,056,589,029	8.0%	94,774	31.1%	326,045,789	30.9%	178,177	58.5%	621,096,586	58.8%	8,788	2.9%	30,241,978	2.9%	22,929	7.5%	78,780,072	7.5%	122	0.0%	424,604	0.0%
4,001 - 5,000	206,009	4.0%	921,344,854	7.0%	46,489	22.6%	206,800,664	22.4%	143,282	69.6%	642,287,861	69.7%	4,644	2.3%	20,682,810	2.2%	11,497	5.6%	51,143,664	5.6%	97	0.0%	429,855	0.0%
5,001+	606,968	11.9%	8,115,848,235	61.6%	79,792	13.1%	959,994,608	11.8%	498,361	82.1%	6,803,534,113	83.8%	8,887	1.5%	132,097,059	1.6%	19,656	3.2%	216,056,714	2.7%	272	0.0%	4,165,741	0.1%
<b>TOTAL</b>	<b>5,099,600</b>	<b>100.0%</b>	<b>13,172,210,899</b>	<b>100.0%</b>	<b>2,375,072</b>	<b>46.6%</b>	<b>3,005,755,740</b>	<b>22.8%</b>	<b>1,882,946</b>	<b>36.9%</b>	<b>9,077,188,411</b>	<b>68.9%</b>	<b>129,464</b>	<b>2.5%</b>	<b>292,872,693</b>	<b>2.2%</b>	<b>709,387</b>	<b>13.9%</b>	<b>789,924,174</b>	<b>6.0%</b>	<b>2,731</b>	<b>0.1%</b>	<b>6,469,881</b>	<b>0.0%</b>

Combined Residency Statuses					RESIDENCY STATUS																			
Tax Liability Range	Number of Returns Filed	% of Returns	Net Tax Liability [after application of credits] [S]	% of Tax Liability	Resident†				Part-year resident††				Nonresident†††											
					Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability									
					Number of Returns	% of Range Total	Amount	% of Range Total	Number of Returns	% of Range Total	Amount	% of Range Total	Number of Returns	% of Range Total	Amount	% of Range Total								
\$0 tax liability	1,206,672	23.7%	-	-	1,061,377	88.0%	-	-	45,353	3.8%	-	-	99,942	8.3%	-	-	-	-	-	-	-	-	-	-
\$ 1 - 50	111,253	2.2%	2,672,035	0.0%	71,493	64.3%	1,784,456	66.8%	10,777	9.7%	245,652	9.2%	28,983	26.1%	641,927	24.0%	-	-	-	-	-	-	-	-
51 - 100	95,701	1.9%	7,191,512	0.1%	70,253	73.4%	5,303,513	73.7%	7,900	8.3%	591,868	8.2%	17,548	18.3%	1,296,131	18.0%	-	-	-	-	-	-	-	-
101 - 200	171,288	3.4%	25,611,226	0.2%	135,652	79.2%	20,362,001	79.5%	12,269	7.2%	1,823,085	7.1%	23,367	13.6%	3,426,140	13.4%	-	-	-	-	-	-	-	-
201 - 300	156,090	3.1%	39,017,524	0.3%	130,018	83.3%	32,535,477	83.4%	9,938	6.4%	2,479,156	6.4%	16,134	10.3%	4,002,891	10.3%	-	-	-	-	-	-	-	-
301 - 500	290,178	5.7%	115,603,072	0.9%	251,221	86.6%	100,215,518	86.7%	15,699	5.4%	6,207,825	5.4%	23,258	8.0%	9,179,729	7.9%	-	-	-	-	-	-	-	-
501 - 750	322,085	6.3%	200,831,726	1.5%	286,911	89.1%	179,043,602	89.2%	14,824	4.6%	9,189,167	4.6%	20,350	6.3%	12,598,957	6.3%	-	-	-	-	-	-	-	-
751 - 1,000	292,267	5.7%	255,222,335	1.9%	265,075	90.7%	231,540,737	90.7%	11,291	3.9%	9,827,465	3.9%	15,901	5.4%	13,854,133	5.4%	-	-	-	-	-	-	-	-
1,001 - 1,500	483,162	9.5%	598,400,615	4.5%	442,622	91.6%	548,369,834	91.6%	15,886	3.3%	19,527,720	3.3%	24,654	5.1%	30,503,061	5.1%	-	-	-	-	-	-	-	-
1,501 - 2,000	363,742	7.1%	631,905,625	4.8%	335,165	92.1%	582,231,486	92.1%	10,475	2.9%	18,200,248	2.9%	18,102	5.0%	31,473,891	5.0%	-	-	-	-	-	-	-	-
2,001 - 3,000	489,395	9.6%	1,201,973,111	9.1%	452,655	92.5%	1,111,899,391	92.5%	12,937	2.6%	31,675,767	2.6%	23,803	4.9%	58,397,953	4.9%	-	-	-	-	-	-	-	-
3,001 - 4,000	304,790	6.0%	1,056,589,029	8.0%	283,550	93.0%	983,094,991	93.0%	7,378	2.4%	25,543,172	2.4%	13,862	4.5%	47,950,866	4.5%	-	-	-	-	-	-	-	-
4,001 - 5,000	206,009	4.0%	921,344,854	7.0%	192,387	93.4%	860,502,135	93.4%	4,660	2.3%	20,821,232	2.3%	8,962	4.4%	40,021,487	4.3%	-	-	-	-	-	-	-	-
5,001+	606,968	11.9%	8,115,848,235	61.6%	567,591	93.5%	7,450,071,851	91.8%	11,872	2.0%	137,224,813	1.7%	27,505	4.5%	528,551,571	6.5%	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,099,600</b>	<b>100.0%</b>	<b>13,172,210,899</b>	<b>100.0%</b>	<b>4,545,970</b>	<b>89.1%</b>	<b>12,106,954,992</b>	<b>91.9%</b>	<b>191,259</b>	<b>3.8%</b>	<b>283,357,170</b>	<b>2.2%</b>	<b>362,371</b>	<b>7.1%</b>	<b>781,898,737</b>	<b>5.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2020

††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 2020

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2020 with North Carolina reportable income

Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400, D-400 Sch S and Sch PN, and D-400TC forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

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

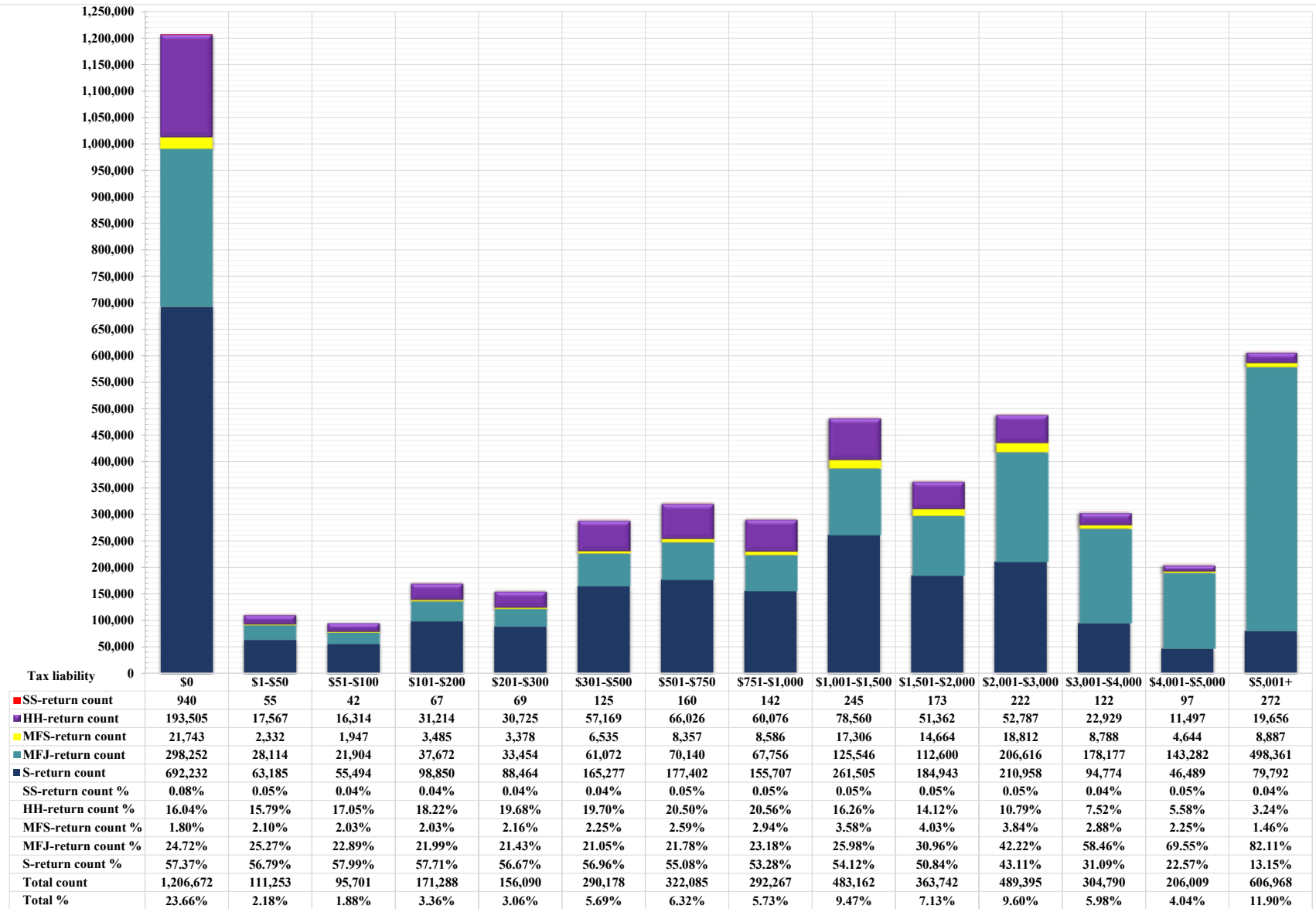
In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.

Standard deduction allowances applicable for taxable year 2020 vary according to filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

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.

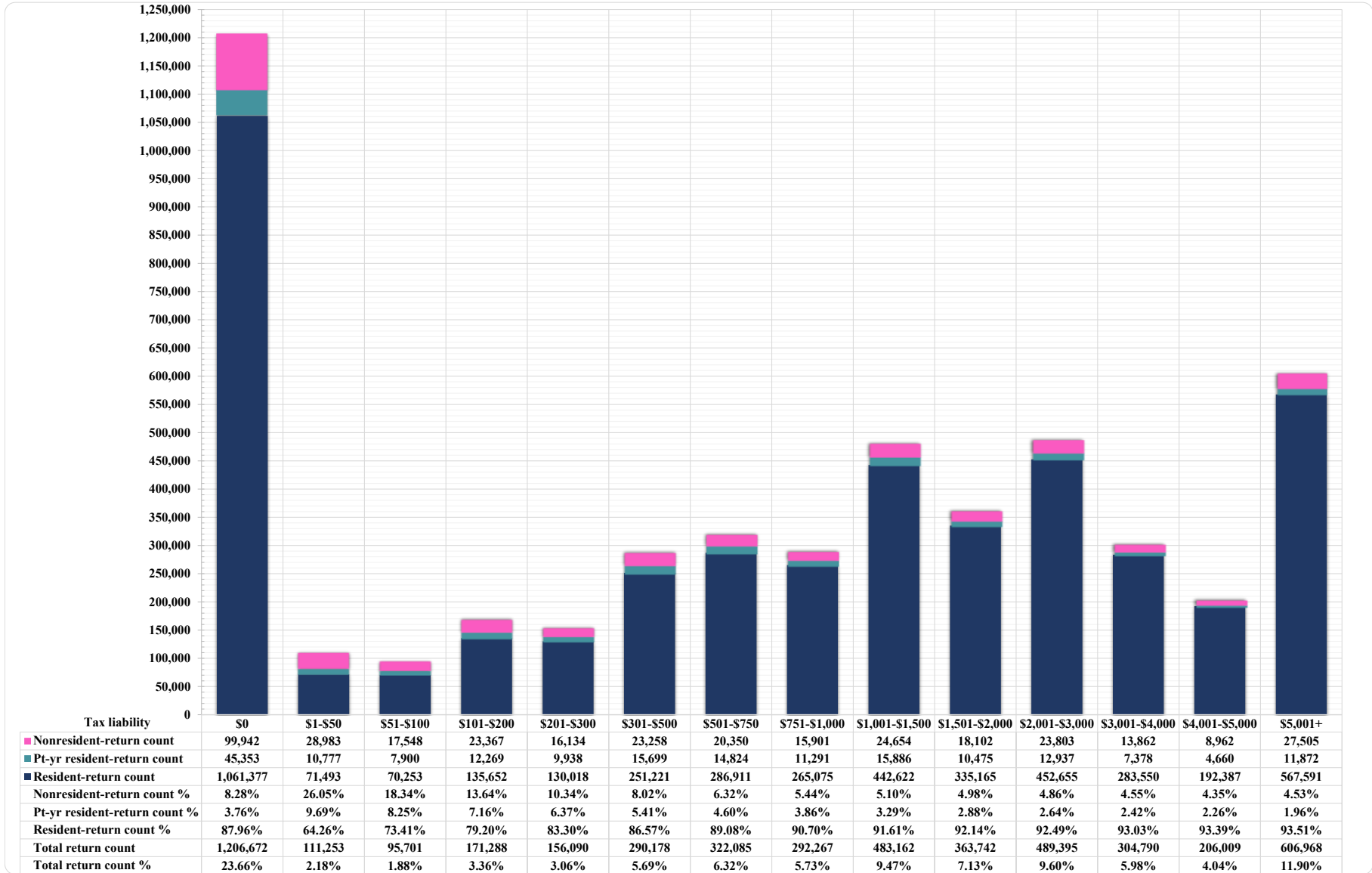


Exhibit AA.1 Tax Year 2020 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Tax Liability Size



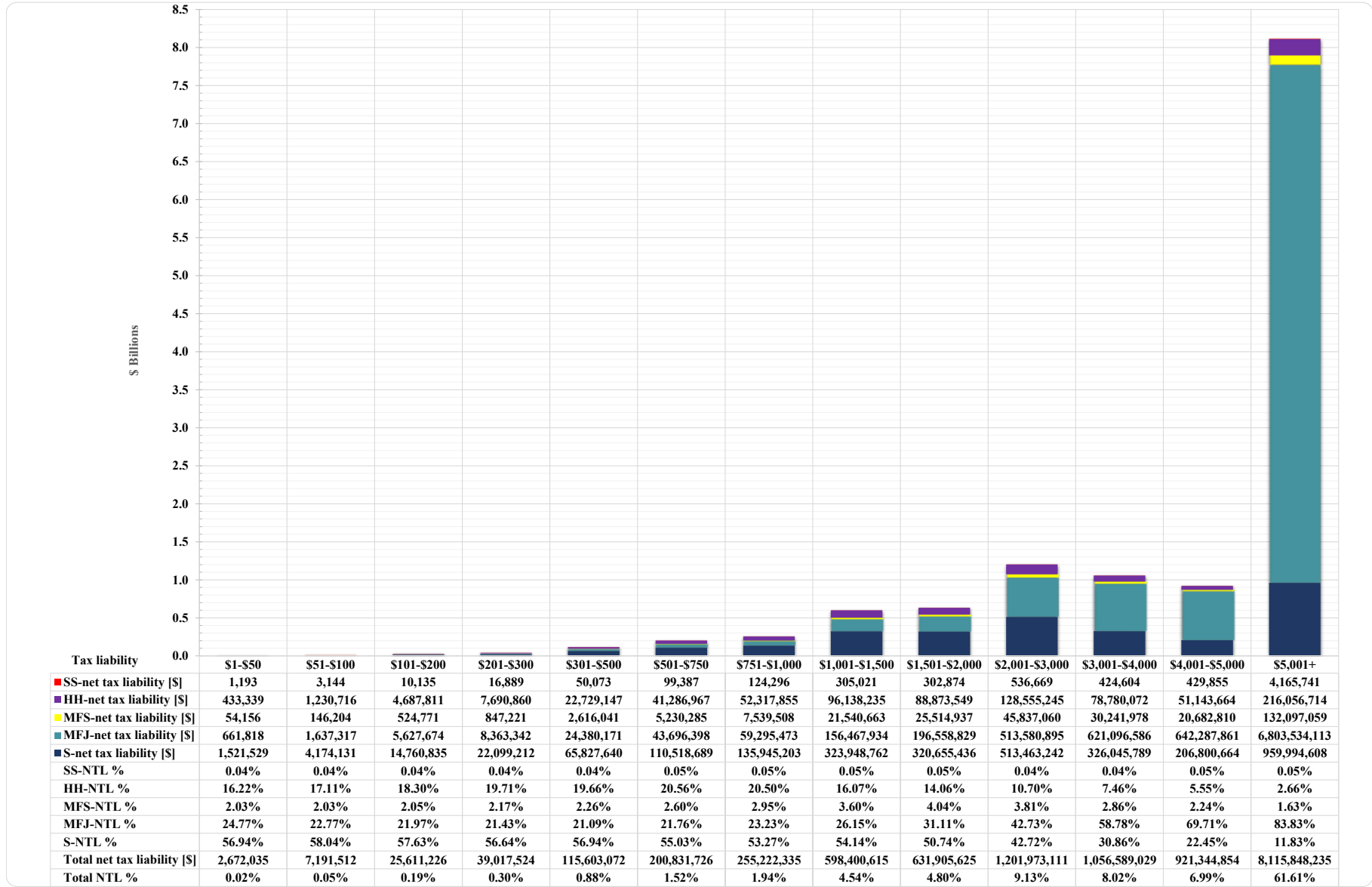
Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.2 Tax Year 2020 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Tax Liability Size



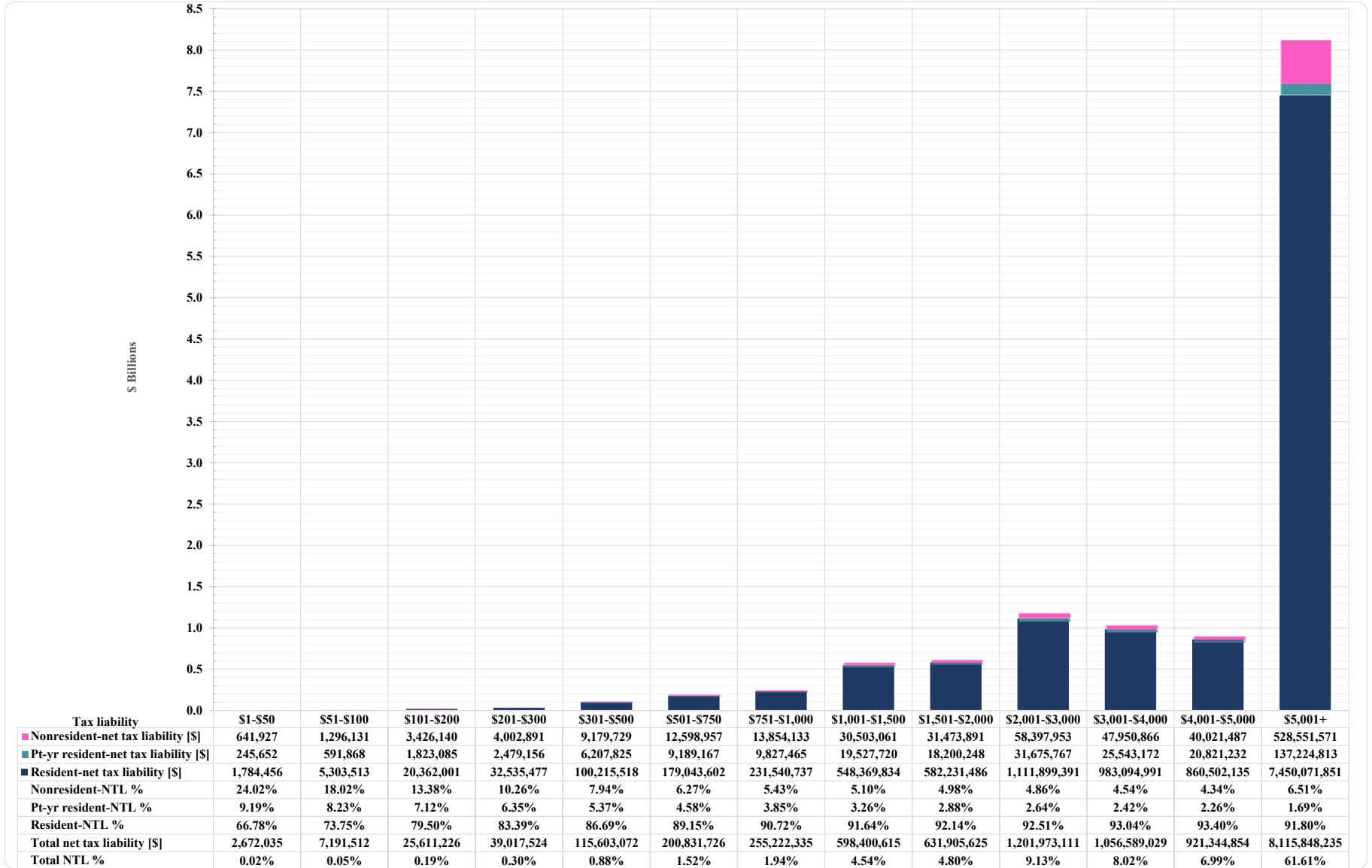
Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.3 Tax Year 2020 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Tax Liability Size



Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.4 Tax Year 2020 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Tax Liability Size

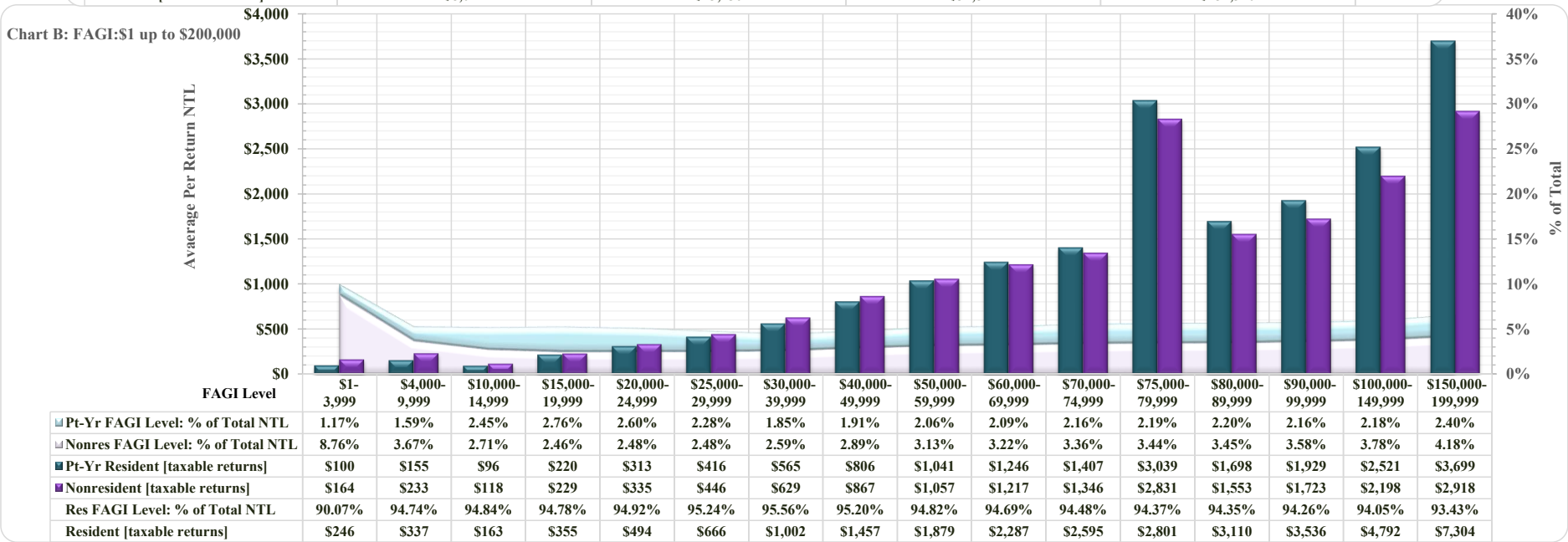
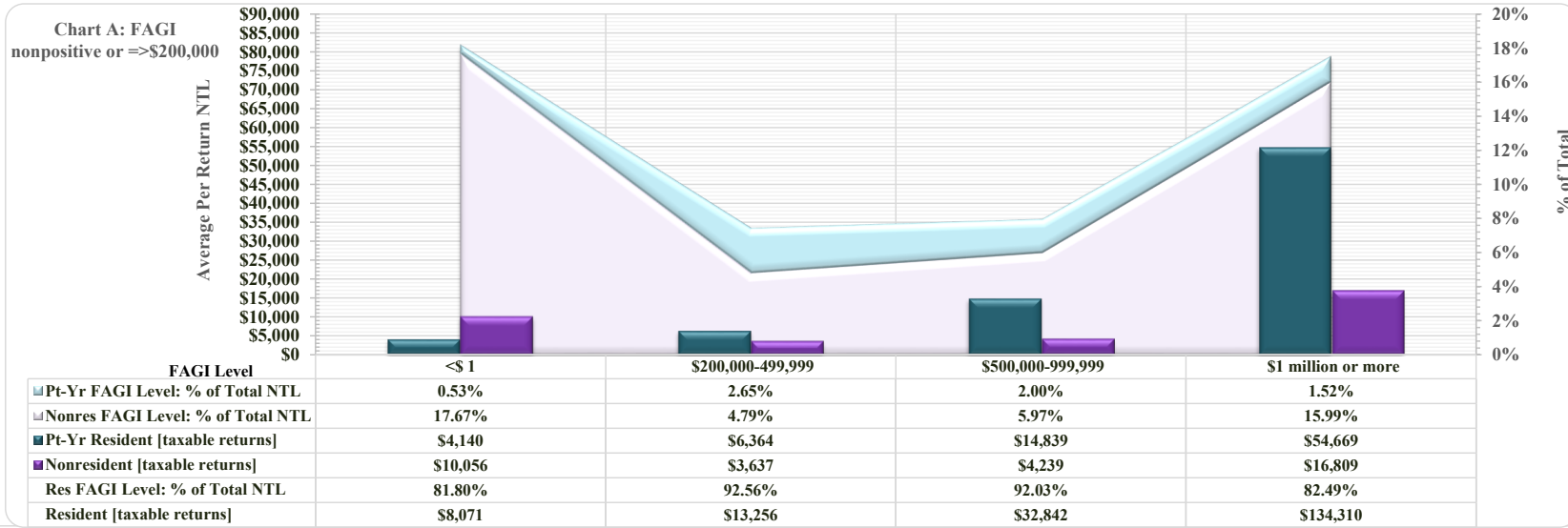


Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A.5 Tax Year 2020 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.



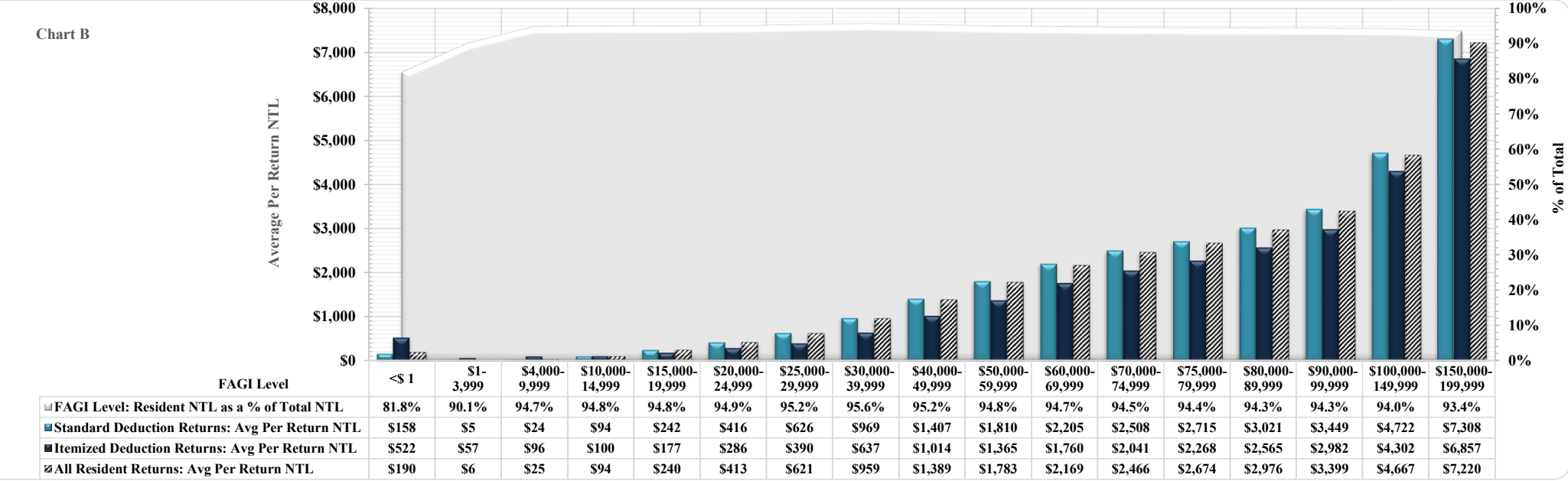
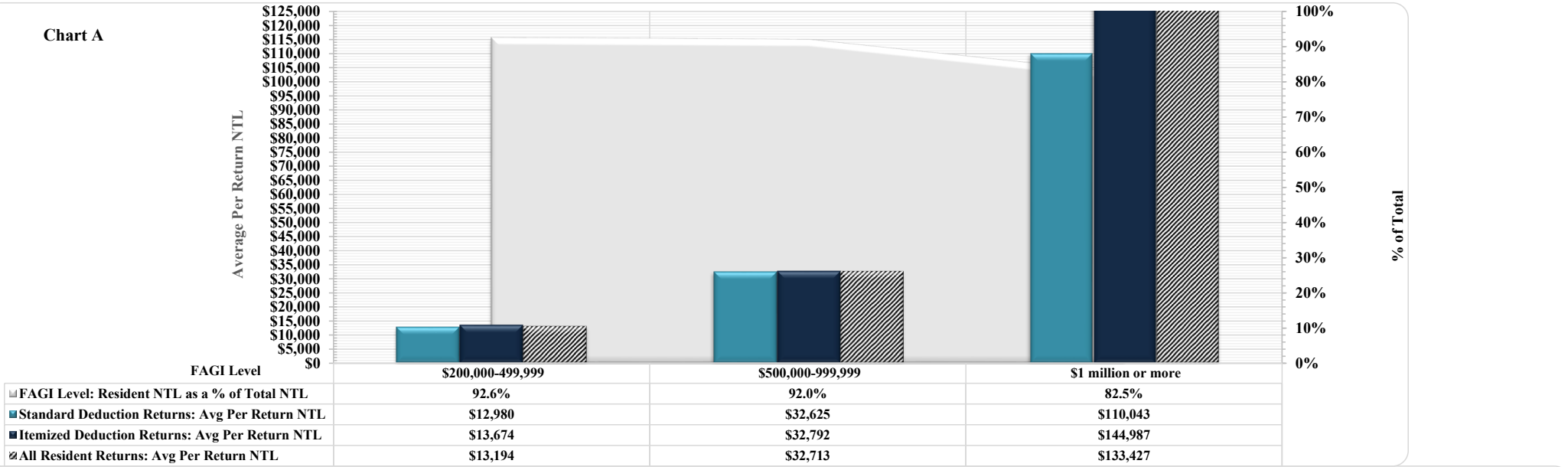
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 related forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A5.1 Tax Year 2020 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



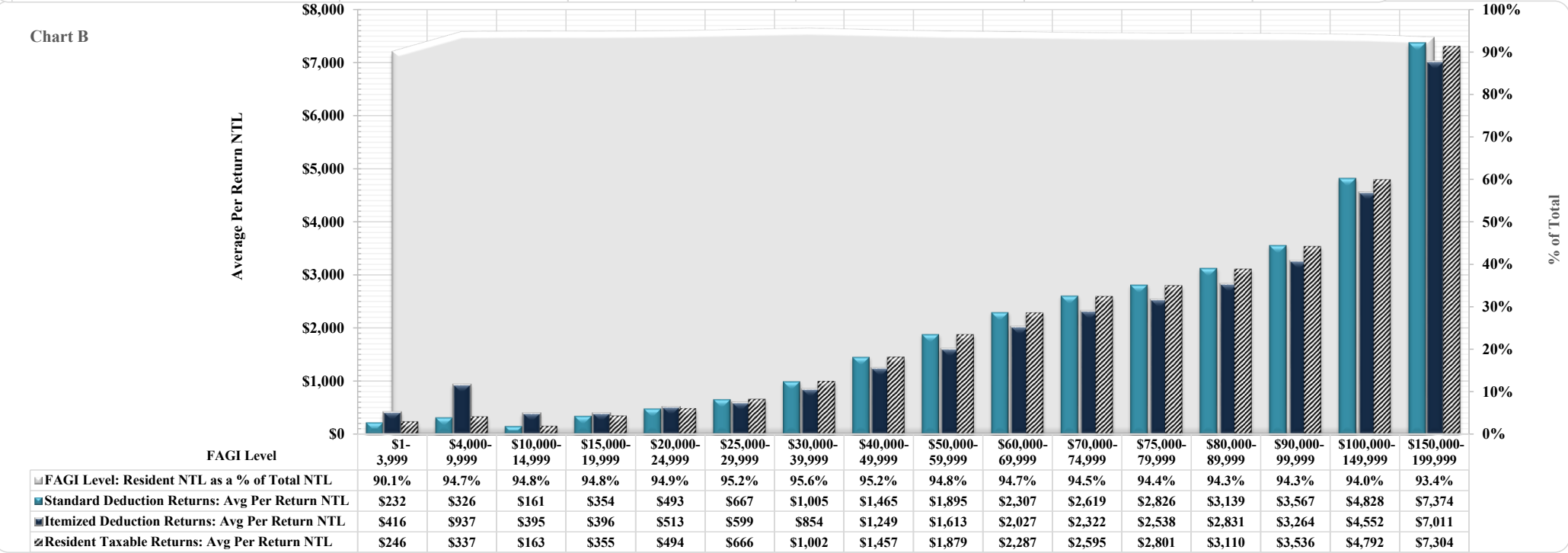
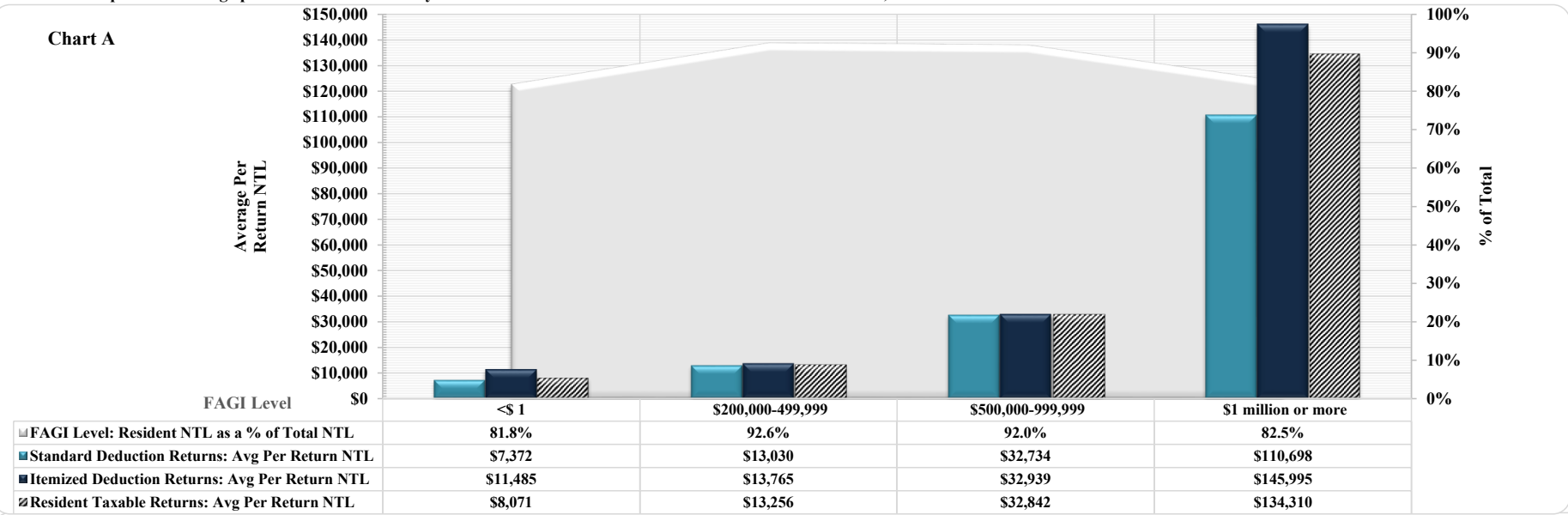
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 related forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A5.2 Tax Year 2020 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]

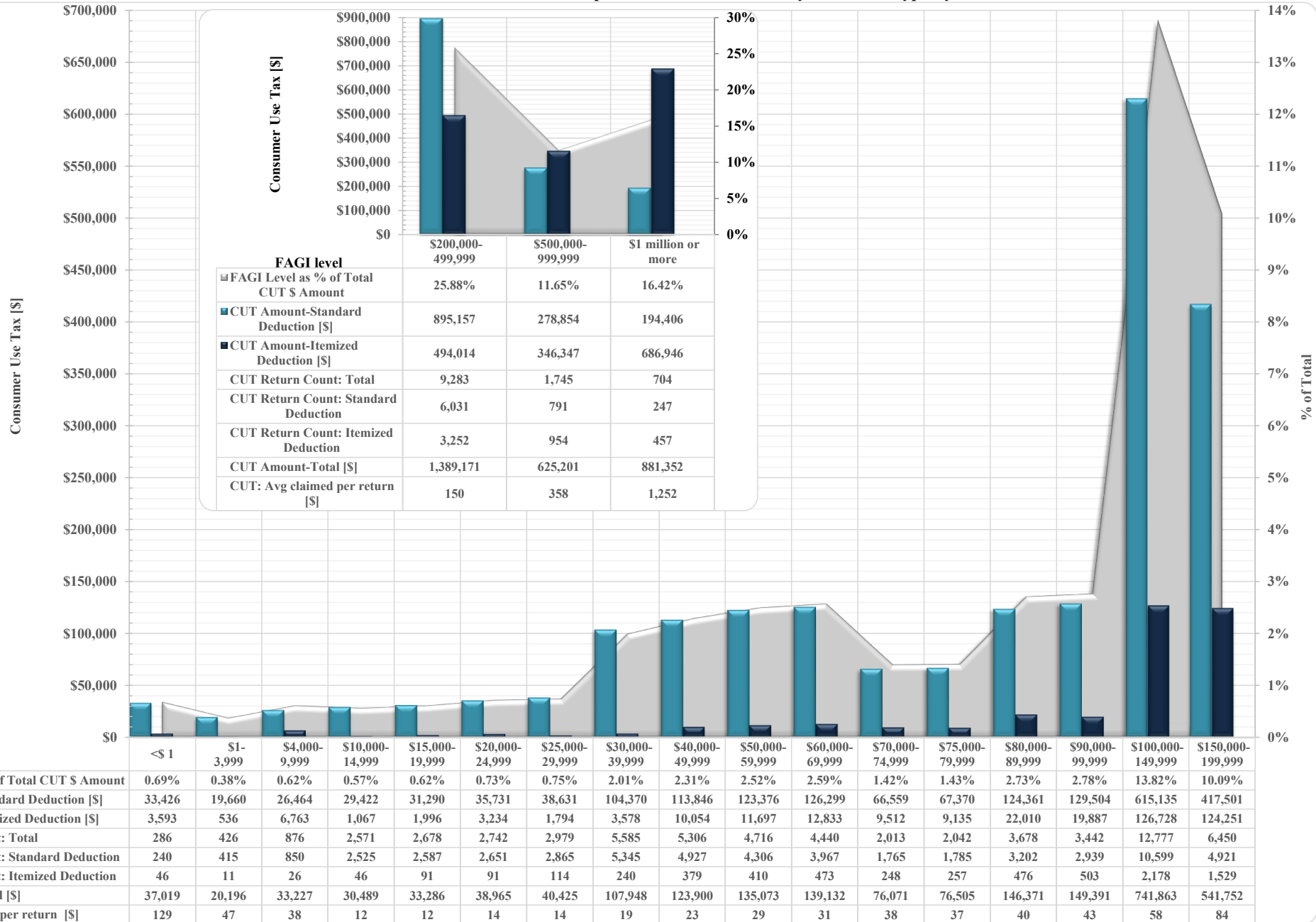
Chart A provides average per return net tax liability for NC resident taxable returns with nonpositive FAGI levels and FAGI levels of \$200,000 or more

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



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 related forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A5.3 Tax Year 2020 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Level**

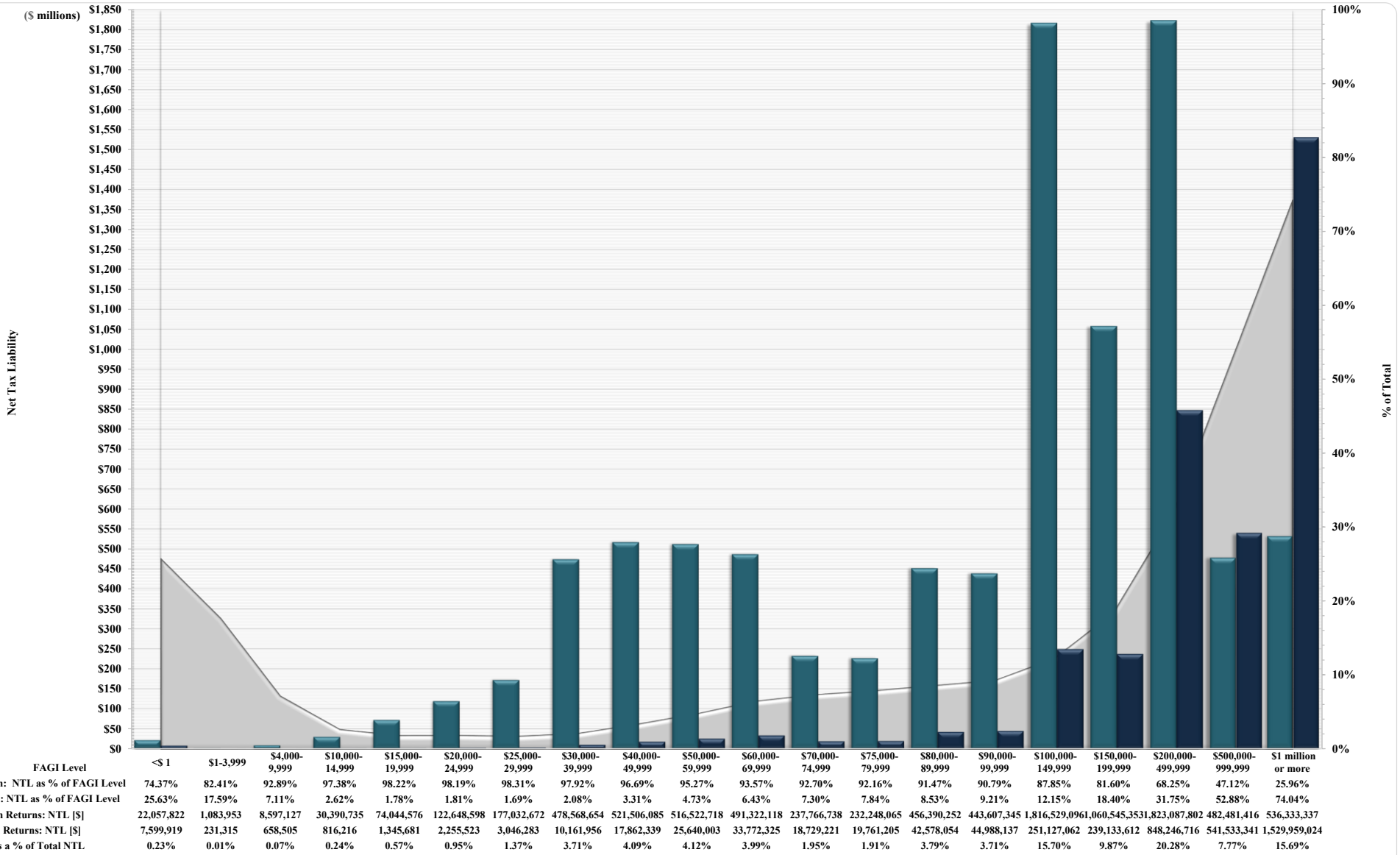


Following the U.S. Supreme Court's ruling in *South Dakota v. Wayfair, et al.* in June 2018, the NCDOR issued a directive requiring certain remote sellers not physically located in the State to register, collect, and remit sales taxes on sales sourced to North Carolina on a prospective basis effective 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: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.



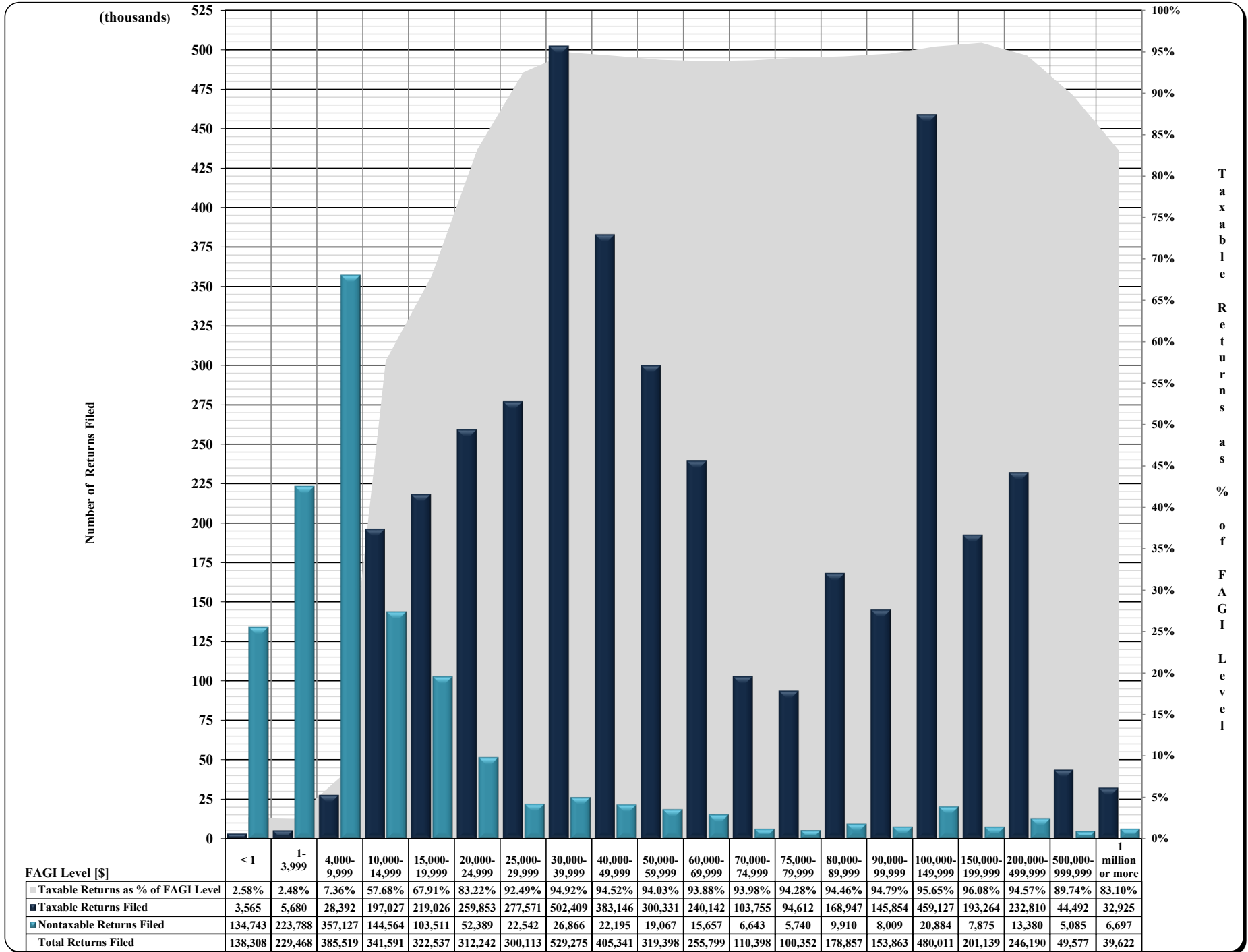
Exhibit A6. Tax Year 2020 All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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.

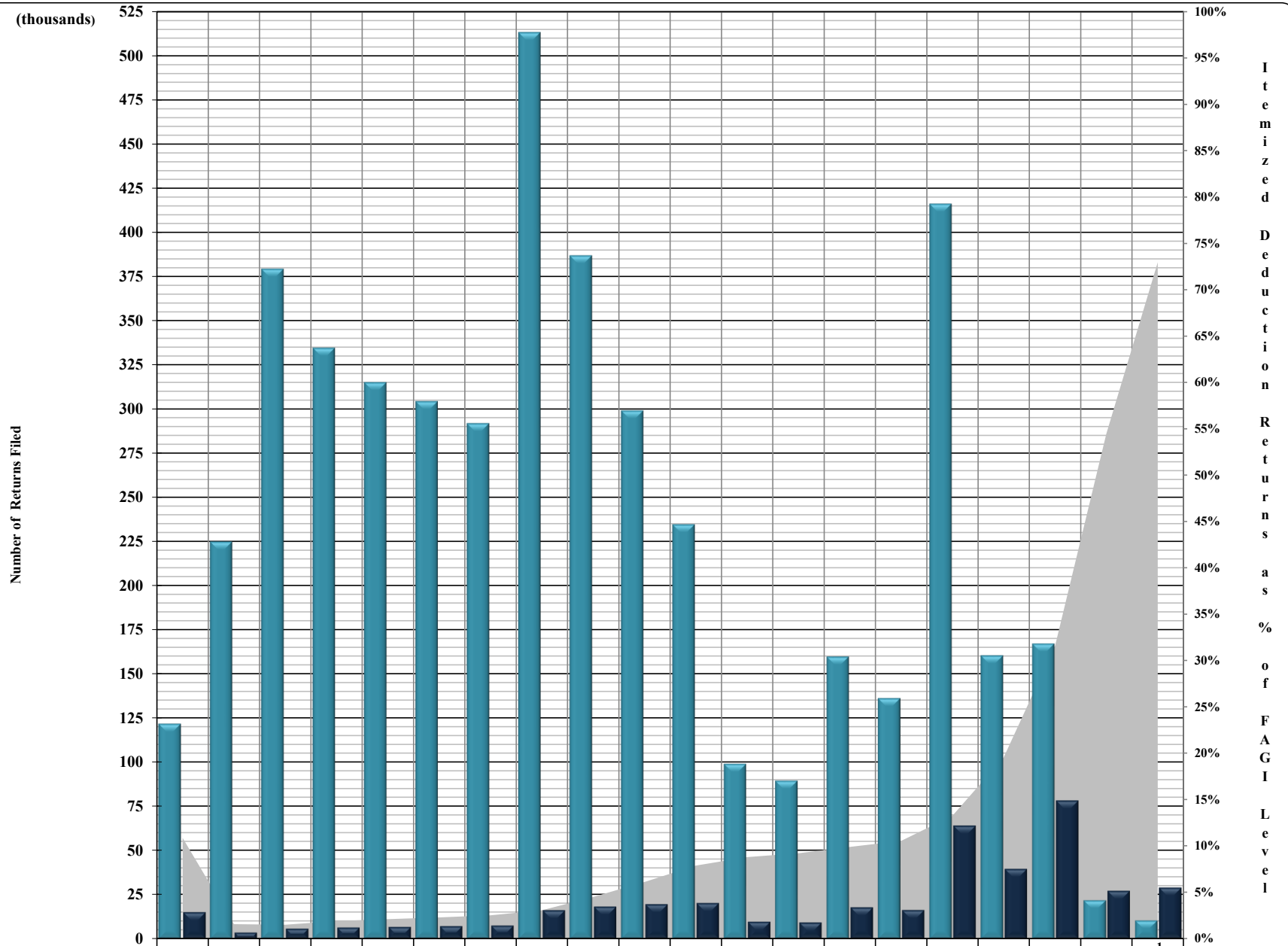
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A7. Tax Year 2020 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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 or processing error. Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A8. Tax Year 2020 All Returns: Distribution of Number of Standard Deduction and Itemized Deduction Returns Filed By FAGI Level**



FAGI Level [\$]	<1	1-3,999	4,000-9,999	10,000-14,999	15,000-19,999	20,000-24,999	25,000-29,999	30,000-39,999	40,000-49,999	50,000-59,999	60,000-69,999	70,000-74,999	75,000-79,999	80,000-89,999	90,000-99,999	100,000-149,999	150,000-199,999	200,000-499,999	500,000-999,999	1 million or more
Itd Ded Returns as % of FAGI Level	10.86%	1.55%	1.50%	1.88%	2.08%	2.28%	2.50%	3.05%	4.47%	6.11%	7.87%	8.79%	9.19%	9.89%	10.53%	13.26%	19.56%	31.60%	54.47%	72.96%
Standard Deduction Returns Filed	123,293	225,911	379,755	335,185	315,831	305,109	292,612	513,133	387,220	299,882	235,678	100,696	91,128	161,170	137,659	416,357	161,798	168,403	22,571	10,713
Itemized Deduction Returns Filed	15,015	3,557	5,764	6,406	6,706	7,133	7,501	16,142	18,121	19,516	20,121	9,702	9,224	17,687	16,204	63,654	39,341	77,787	27,006	28,909
Total Returns Filed	138,308	229,468	385,519	341,591	322,537	312,242	300,113	529,275	405,341	319,398	255,799	110,398	100,352	178,857	153,863	480,011	201,139	246,190	49,577	39,622

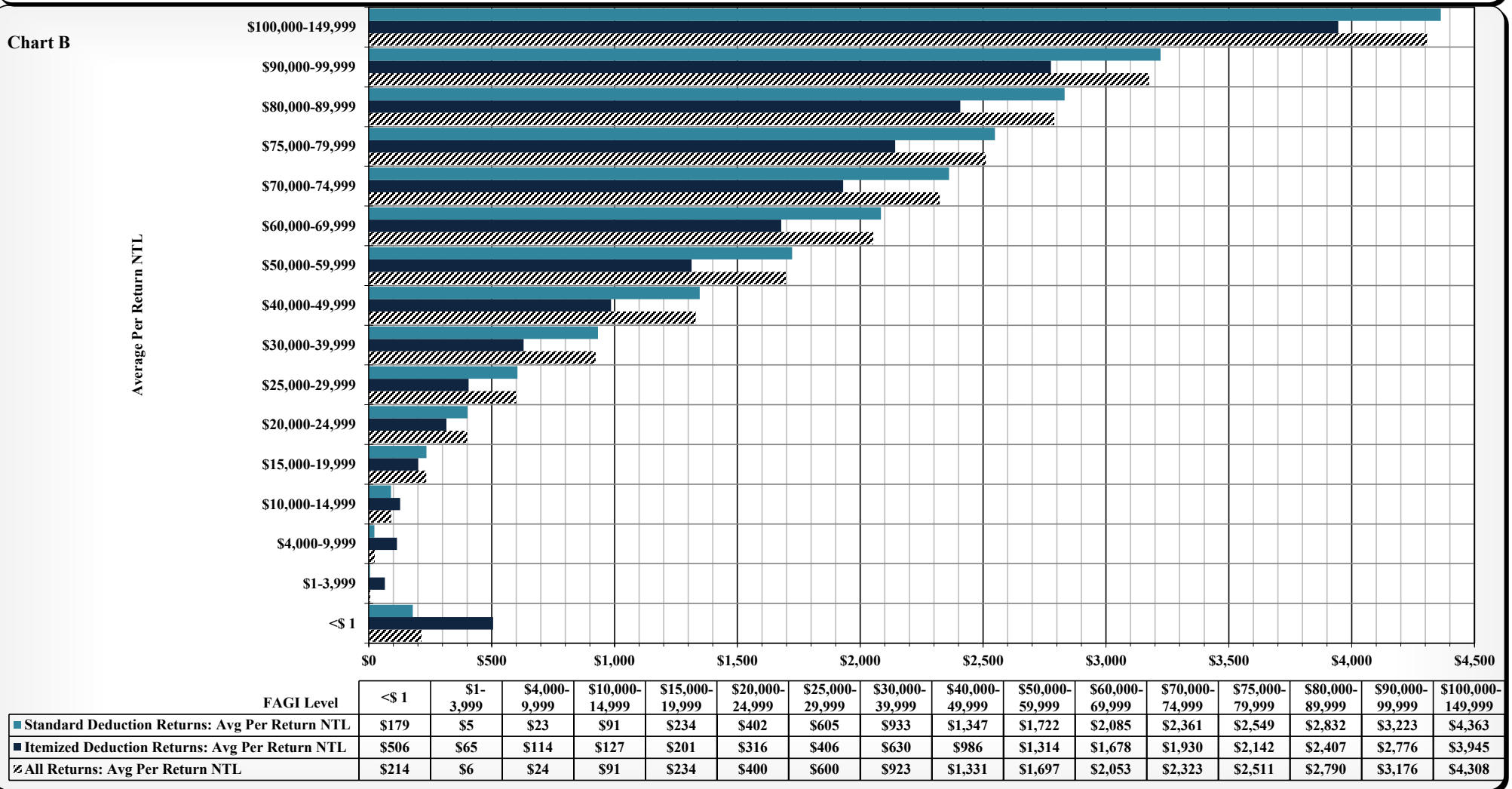
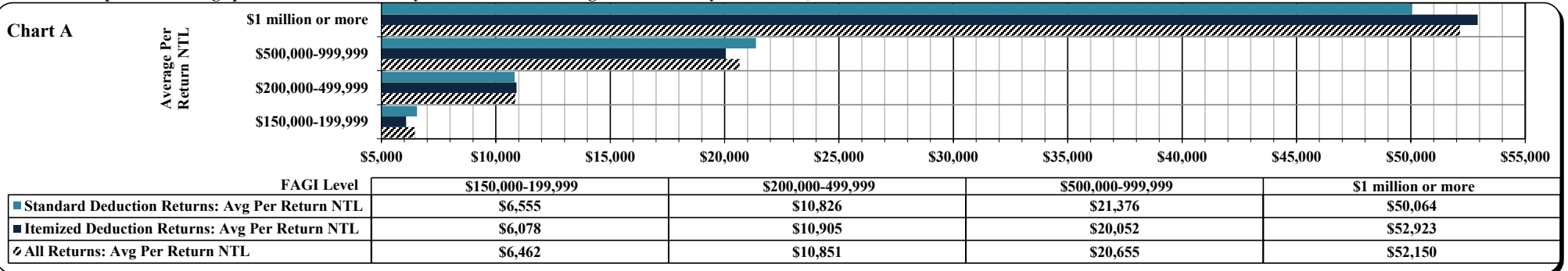
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer or processing error. Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A9.1 Tax Year 2020 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: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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.

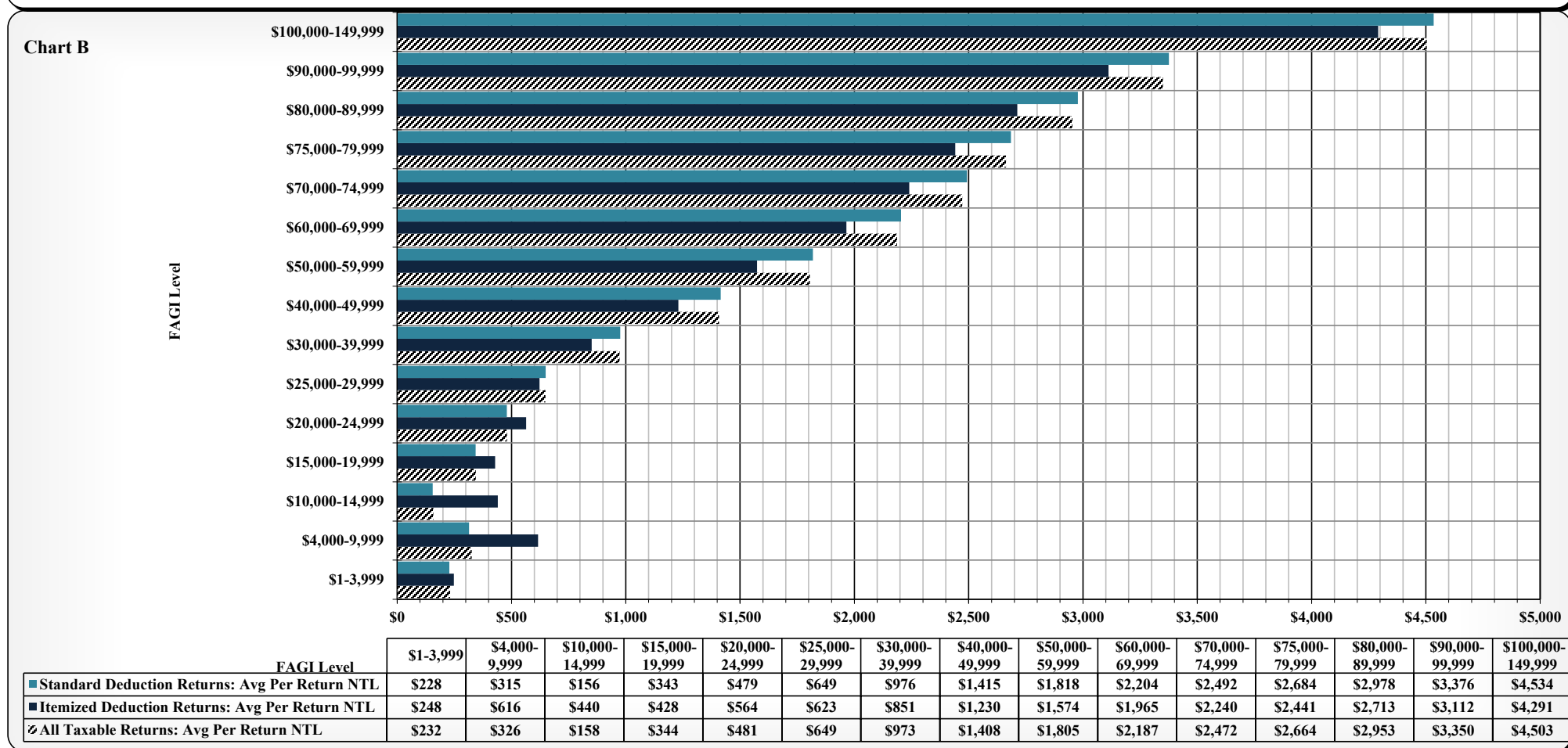
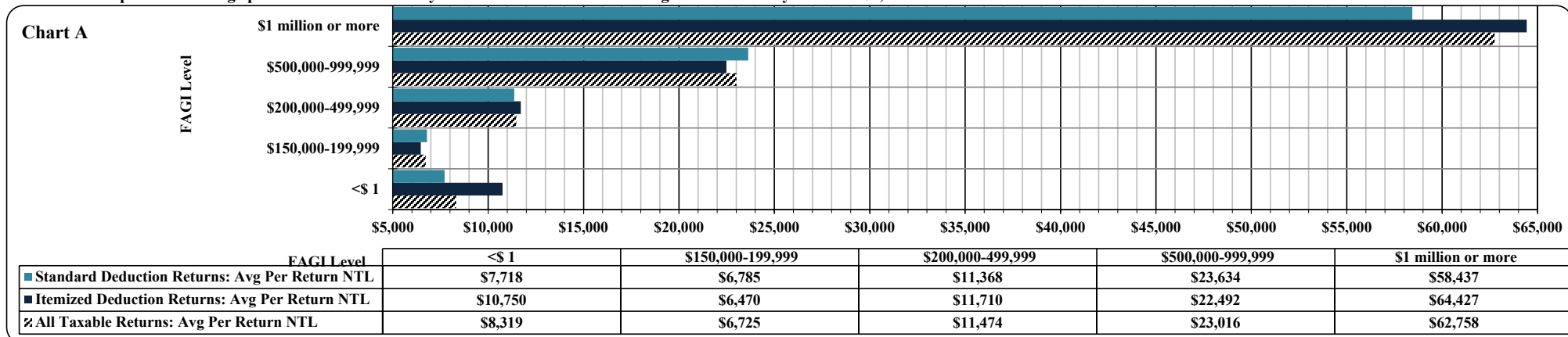
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A9.2 Tax Year 2020 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

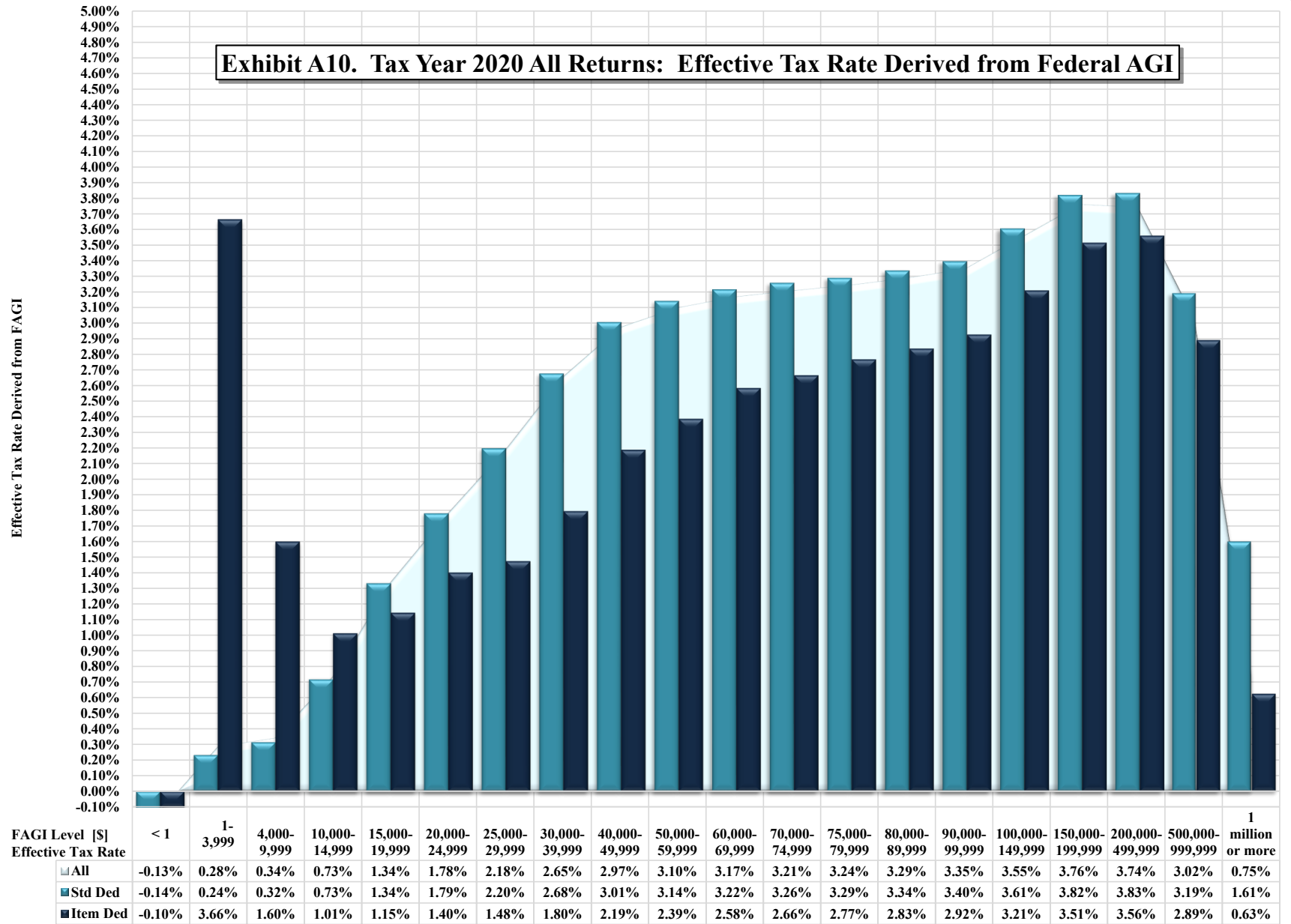
Chart B provides average per return net tax liability for taxable returns with average net tax liability less than \$5,000



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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.

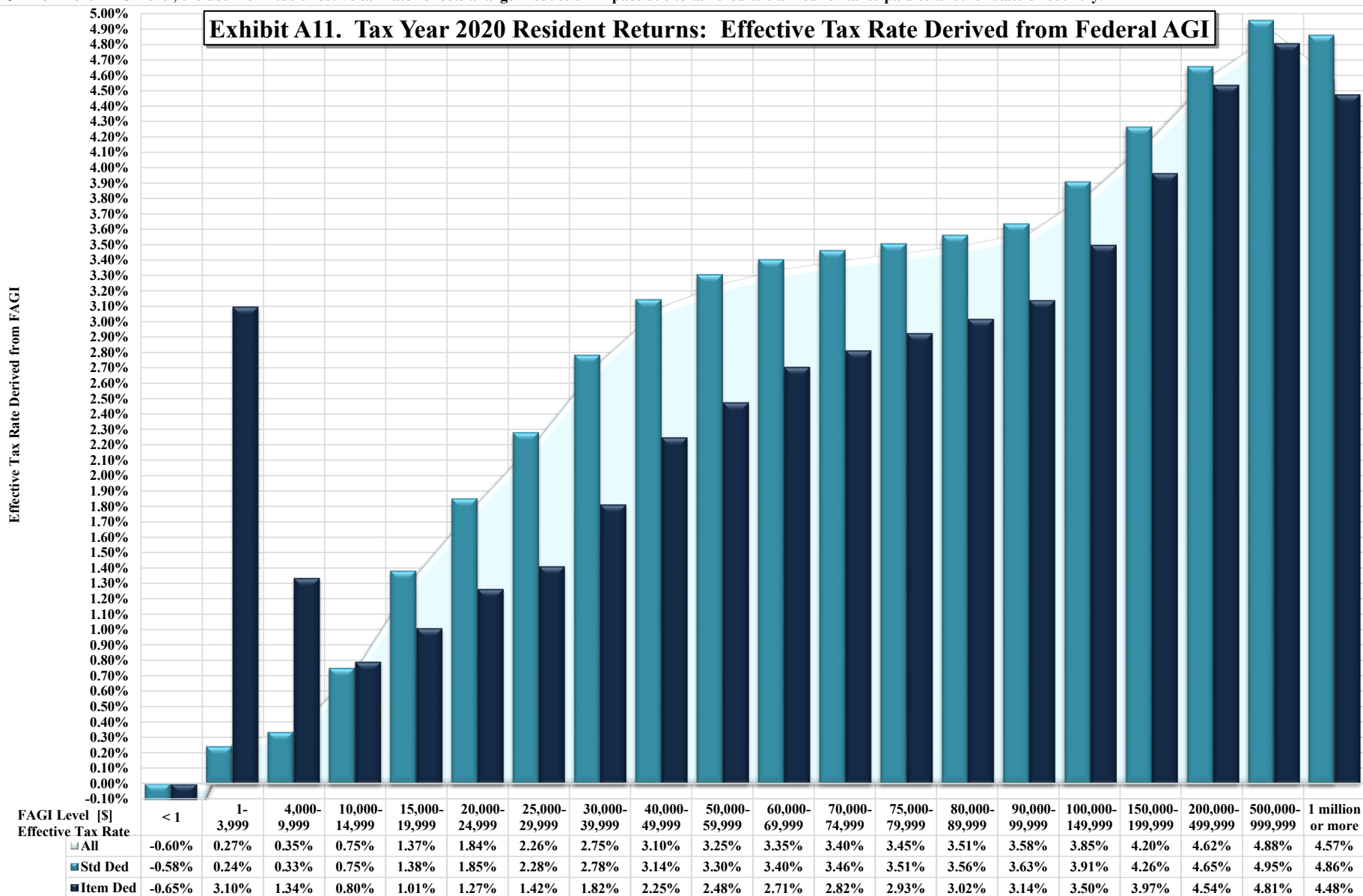
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

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 and \$4,000-\$9,999 FAGI levels (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.



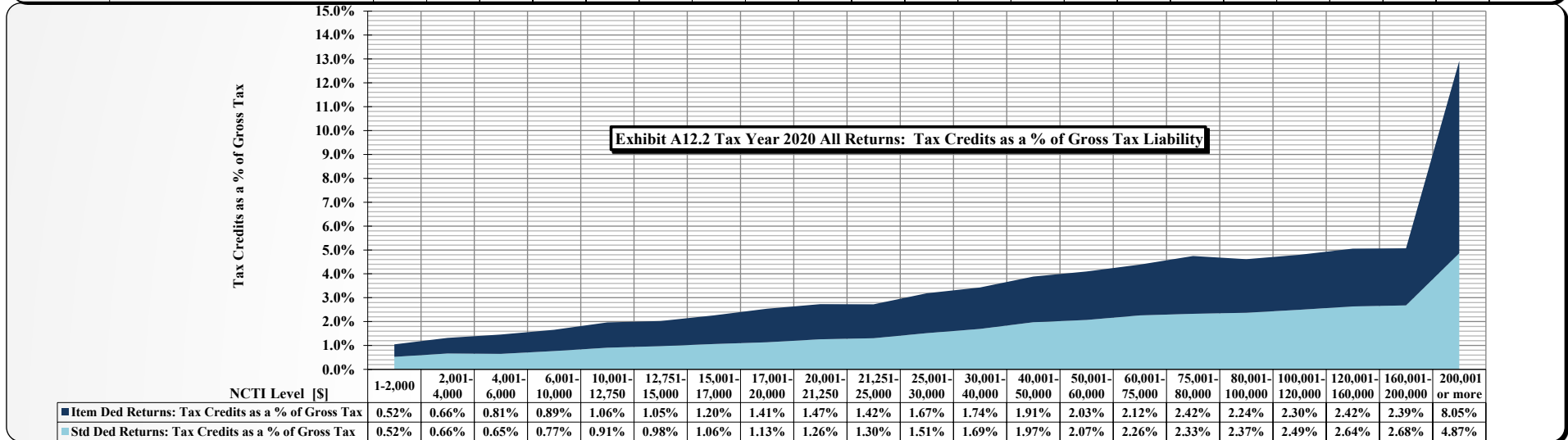
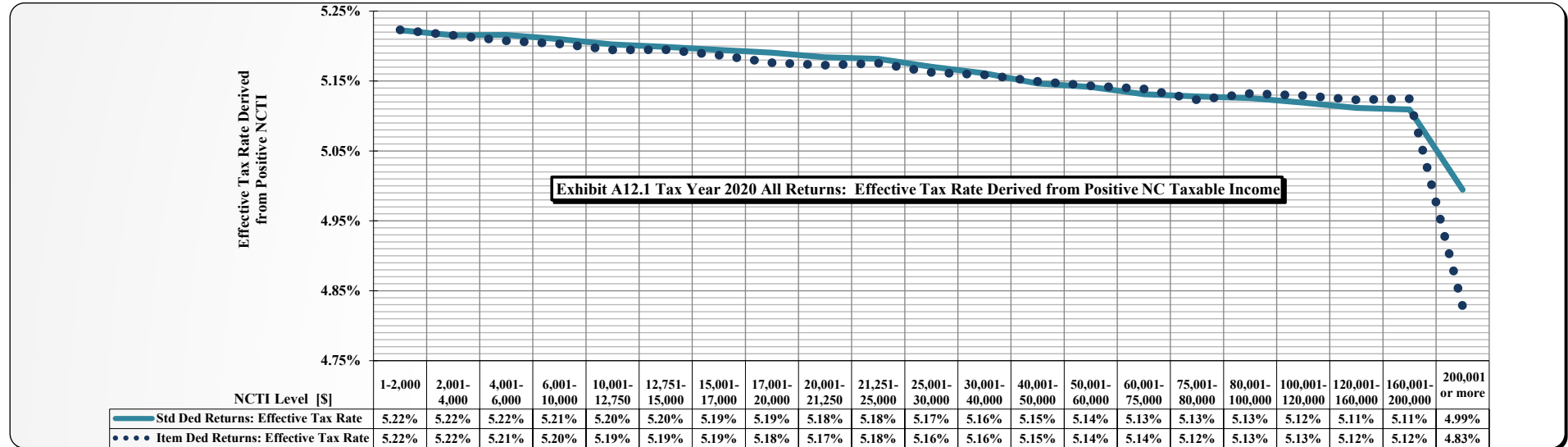
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 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 and \$4,000-\$9,999 FAGI levels (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.



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 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: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.



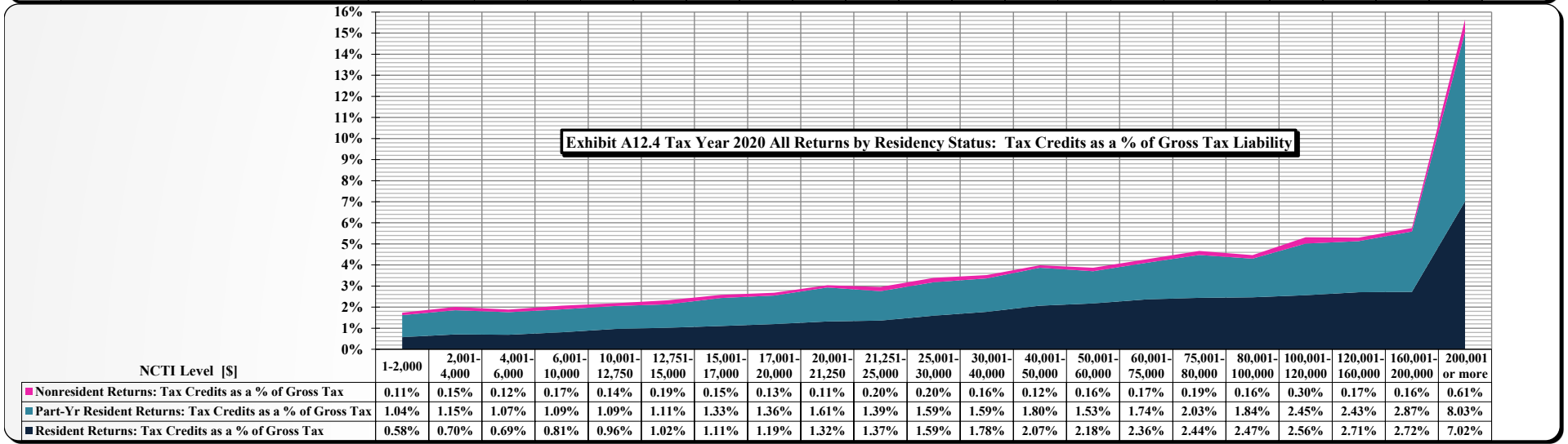
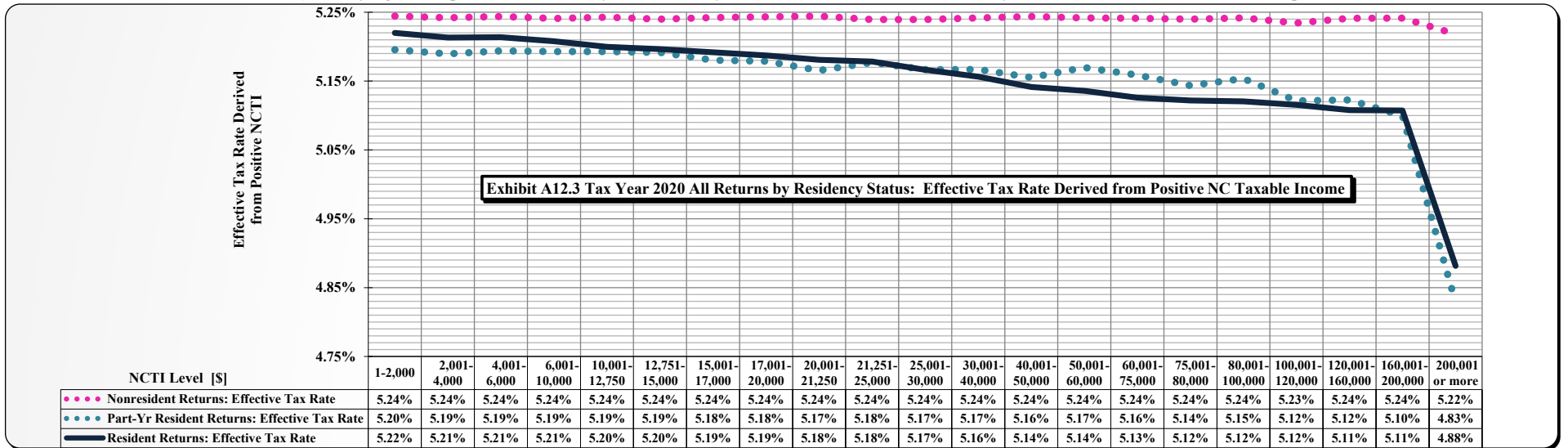
The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions.

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: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 related forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A13. Tax Year 2020 NC Resident Returns: Average Per Return Itemized Deduction [ID] Claimed by FAGI by Filing Status

[Average per return derived by dividing the number of resident returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deduction claimed value for the respective filing status and FAGI level]

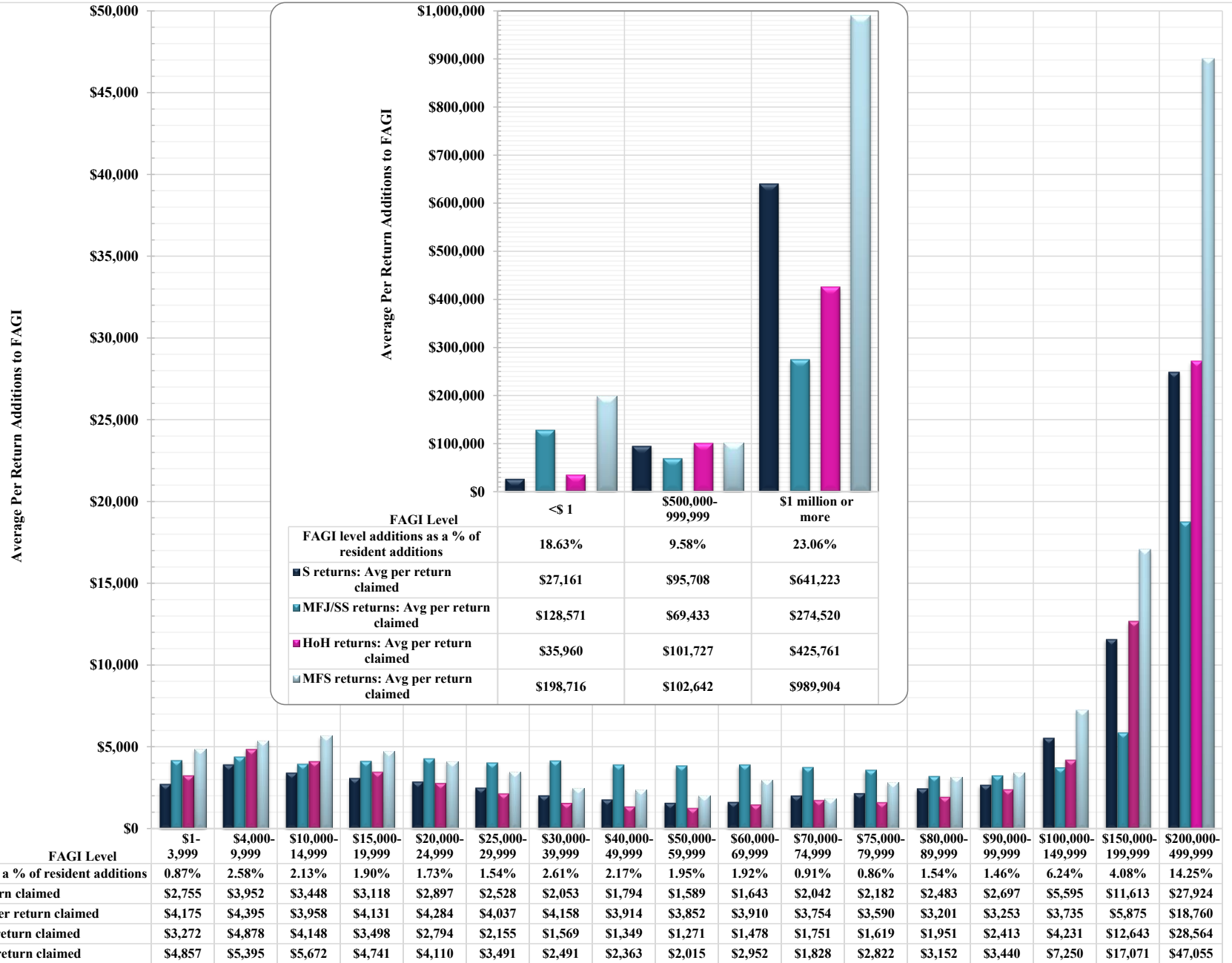


Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

### Exhibit A14. Tax Year 2020 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 IRC section 179 expense; and other additions] For tax year 2020, resident returns accounted for 42% of the aggregate value of additions to FAGI claimed. Refer to the 2020 Form D-400 Schedule S, Part A for a listing of additions to FAGI.

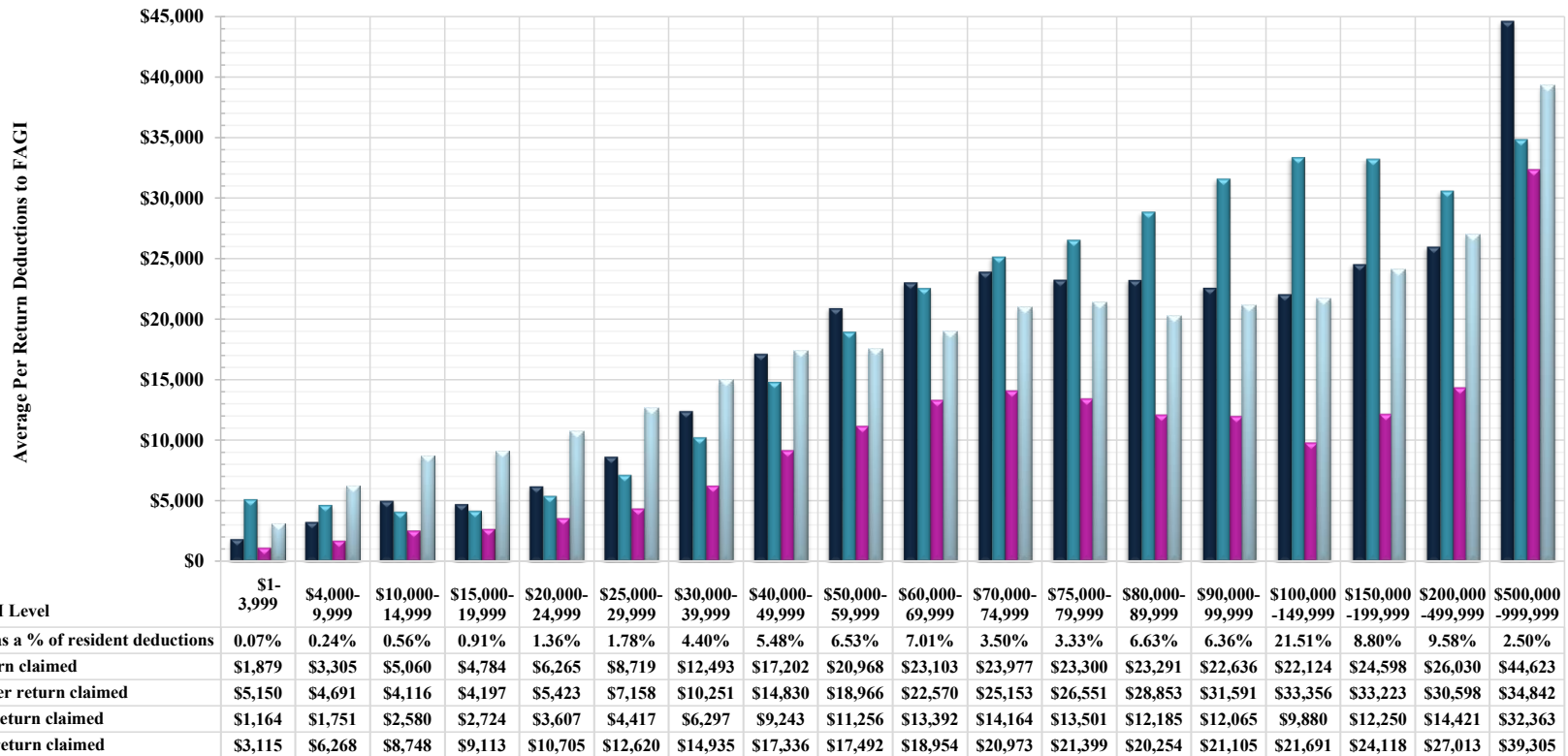
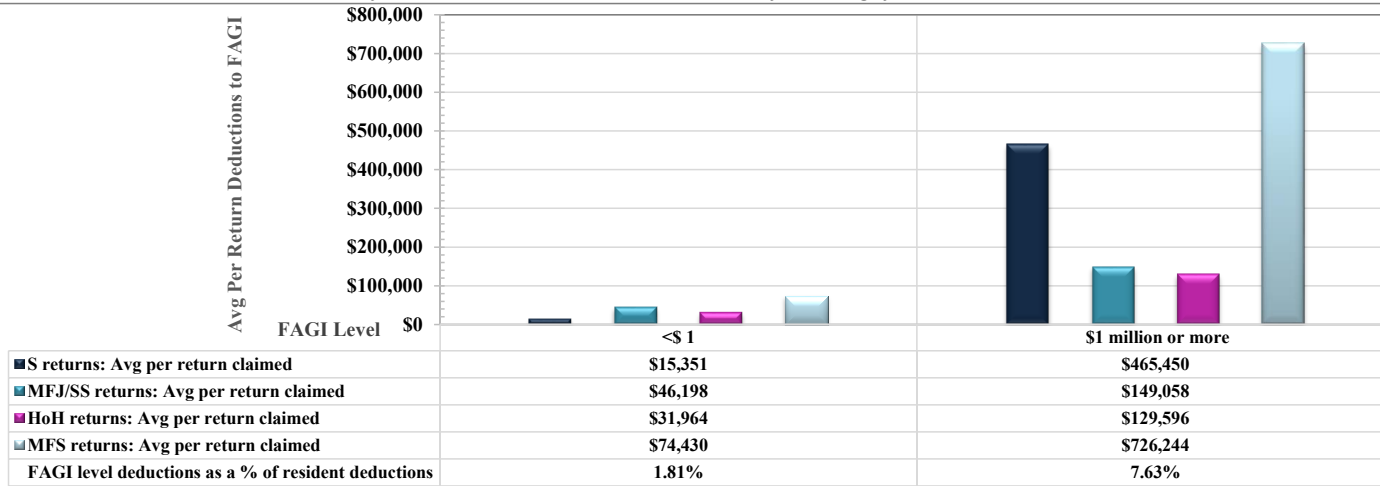


Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

### Exhibit A15. Tax Year 2020 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 IRC section 179 expense; and other deductions] For tax year 2020, resident returns accounted for 81% of the aggregate value of deductions to FAGI claimed.

Refer to the 2020 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.

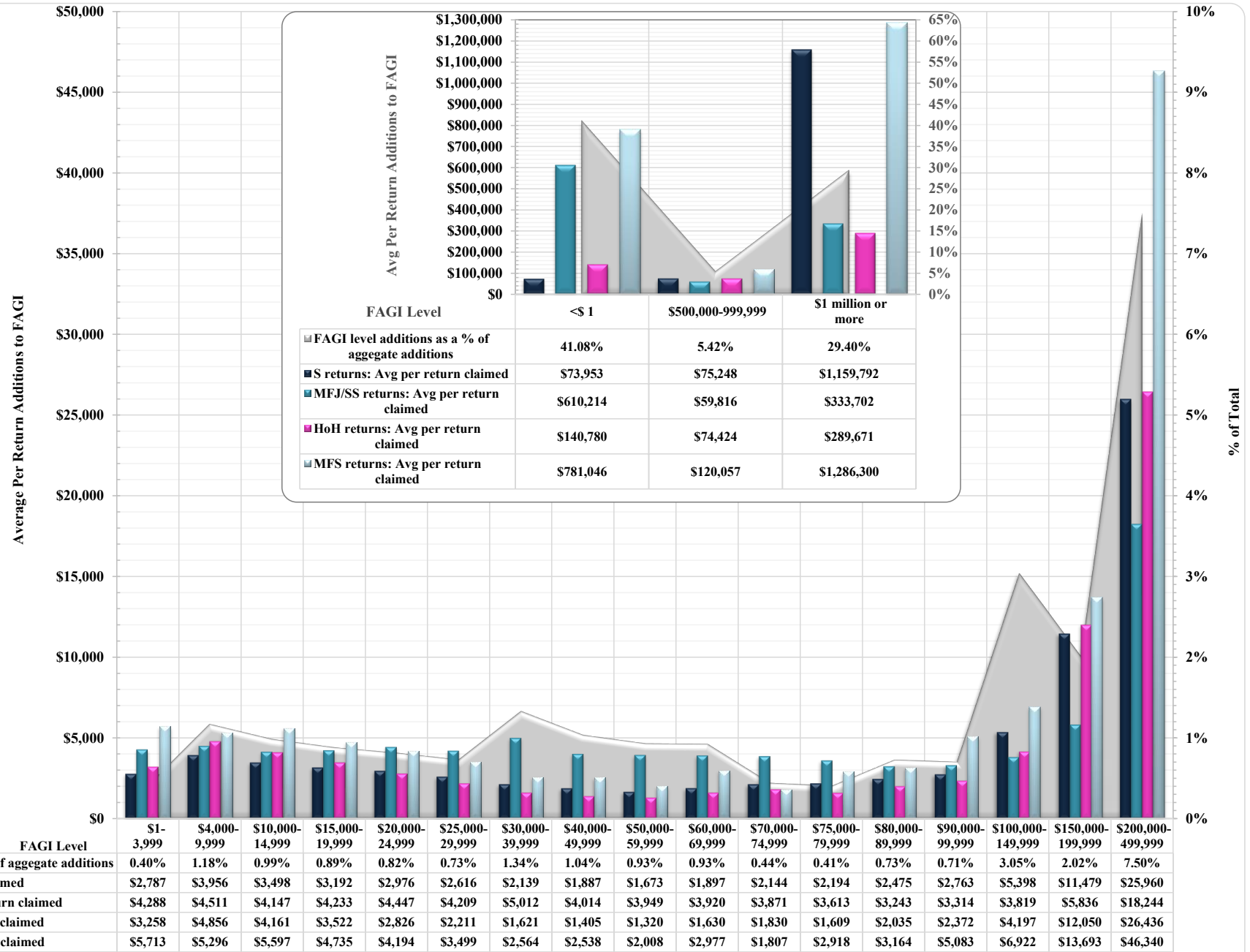


Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A16. Tax Year 2020 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 IRC section 179 expense; and other additions] Refer to the 2020 Form D-400 Schedule S, Part A for a listing of additions to FAGI.

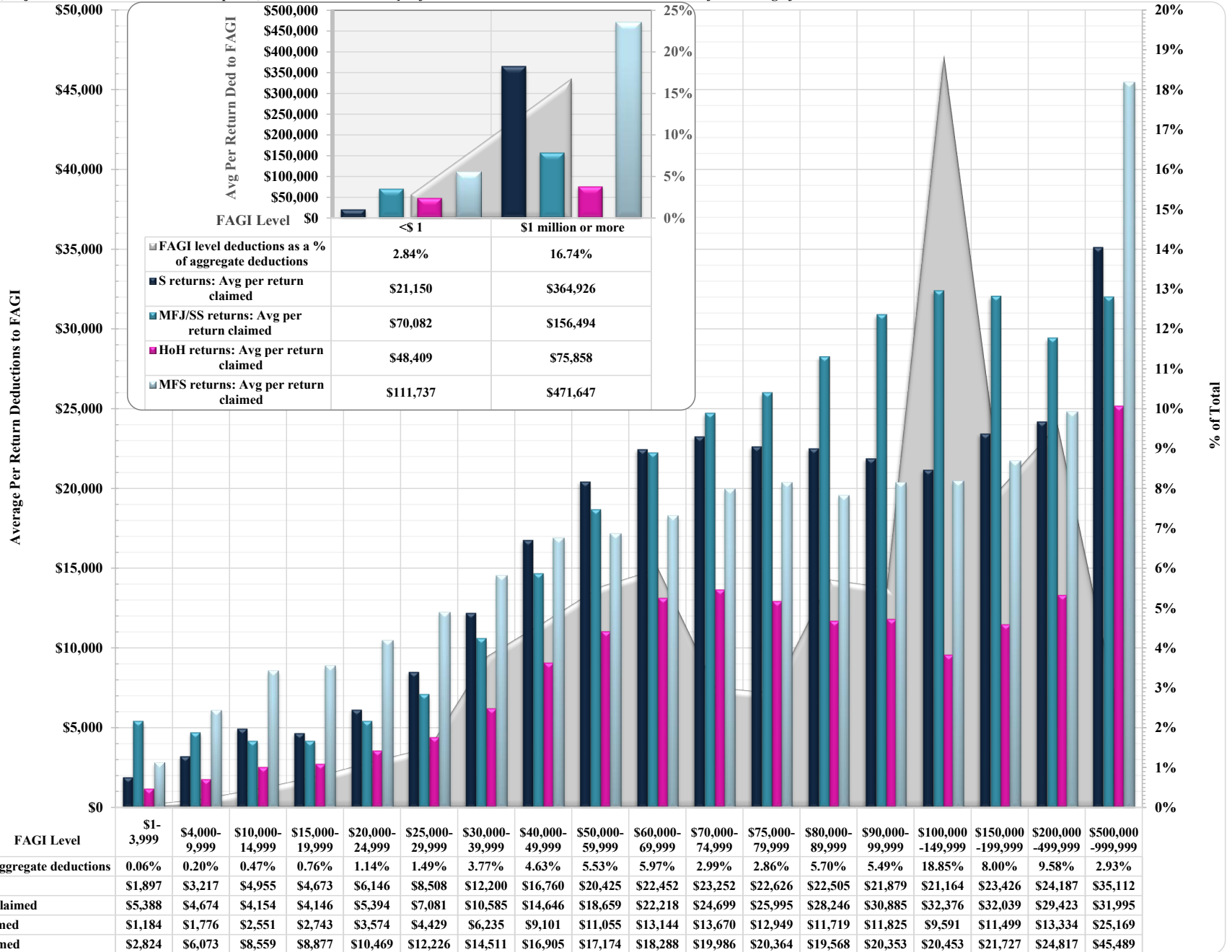


Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A17. Tax Year 2020 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 IRC section 179 expense; and other deductions] Refer to the 2020 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.

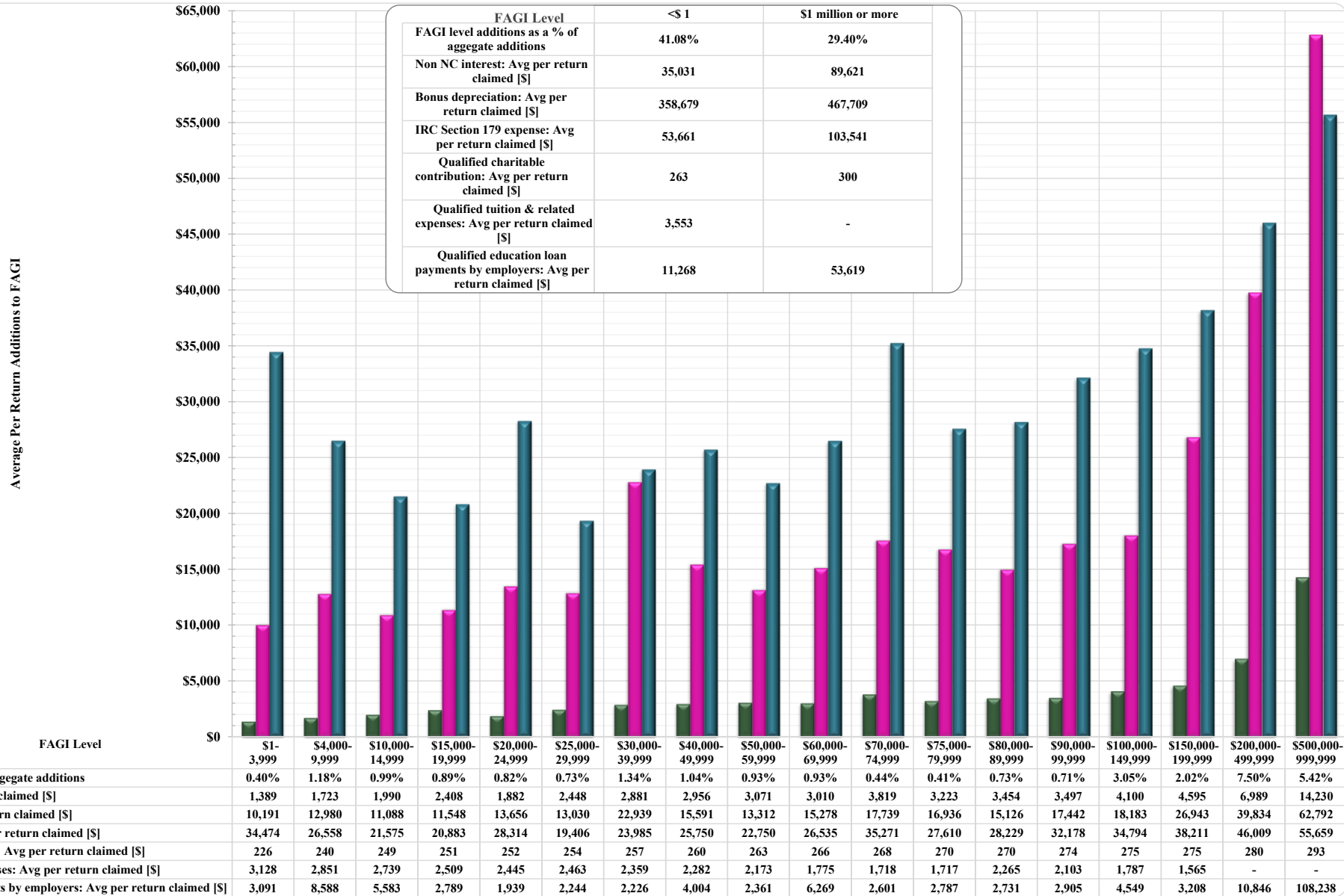


Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A18. Tax Year 2020 All Returns: Average Per Return Additions to FAGI Claimed for Select Addition Types 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; IRC section 179 expense; qualified tuition and related expenses; qualified education loan payments by employers; and other additions] Refer to the 2020 Form D-400 Schedule S, Part A for a listing of additions to FAGI.



Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Above-the-line qualified charitable contribution, qualified tuition and related expenses, and qualified education loan payments by employers FAGI addback adjustments: the data tables provide the average per return value for various FAGI levels (values are not diagrammed).

Information for returns with FAGI levels below \$1 and returns with FAGI levels of \$1 million or more is provided within the data tables (values are not diagrammed).

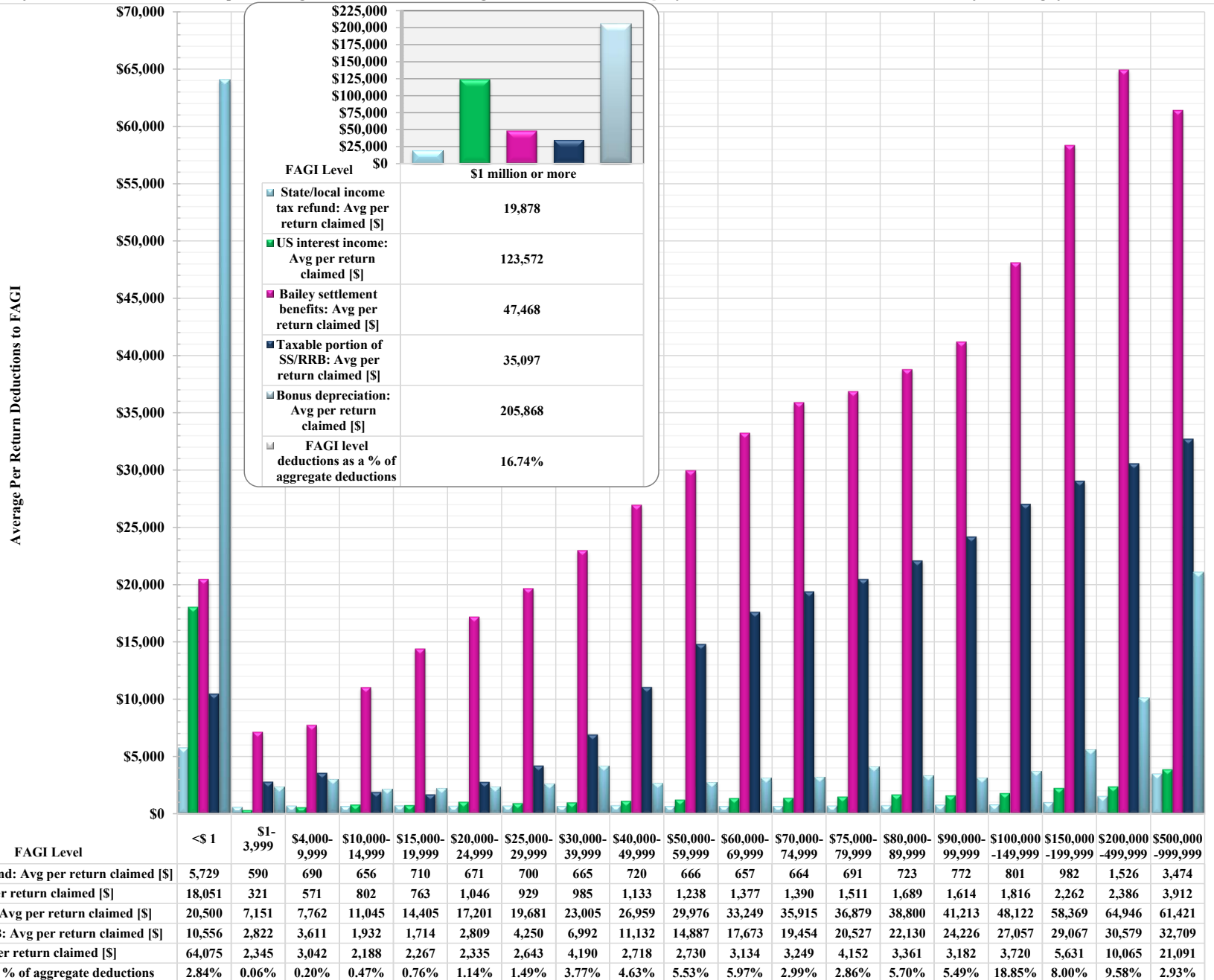
[-]=Disclosure. The average per return value is suppressed for FAGI levels with low return counts to avoid disclosing information for specific taxpayers.



**Exhibit A19. Tax Year 2020 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 IRC section 179 expense; recognized IRC section 1400Z-2 gain; and other deductions] Refer to the 2020 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.

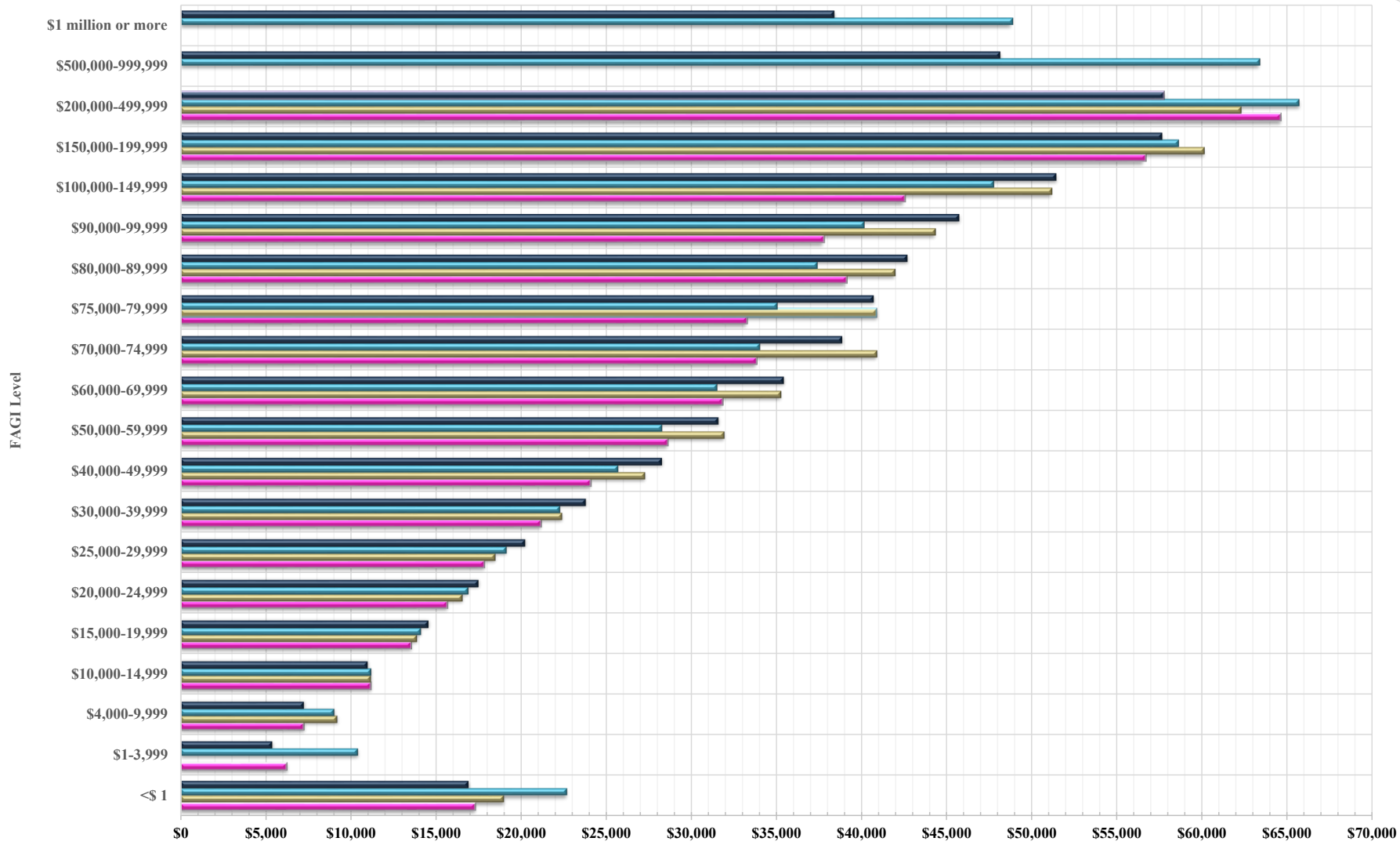


Source: 2020 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2020 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.



**Exhibit A20. Tax Year 2020 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 refers to retirement benefits received by vested NC State government, NC local government, or federal government retirees]†



FAGI Level	<= \$1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$75,000-79,999	\$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
S returns: Avg per return claimed [\$]	16,935	5,402	7,259	11,002	14,579	17,517	20,262	23,819	28,296	31,599	35,446	38,870	40,723	42,699	45,749	51,448	57,652	57,748	48,161	38,412
MFJ/SS returns: Avg per return claimed [\$]	22,642	10,400	9,015	11,182	14,089	16,864	19,105	22,232	25,635	28,204	31,433	33,943	34,959	37,303	40,052	47,630	58,450	65,712	63,332	48,745
MFS returns: Avg per return claimed [\$]	18,976	-	9,195	11,183	13,876	16,548	18,472	22,389	27,246	31,898	35,233	40,858	40,864	41,918	44,287	51,119	60,104	62,298	-	-
HoH returns: Avg per return claimed [\$]	17,255	6,218	7,225	11,142	13,511	15,620	17,795	21,107	24,009	28,527	31,732	33,724	33,163	38,991	37,671	42,398	56,495	64,592	-	-
Bailey Settlement: FAGI level as a % of aggregate	0.34%	0.07%	0.32%	1.03%	1.67%	2.12%	2.53%	5.60%	6.45%	7.12%	7.43%	3.78%	3.48%	7.08%	6.90%	24.37%	10.37%	8.59%	0.62%	0.13%

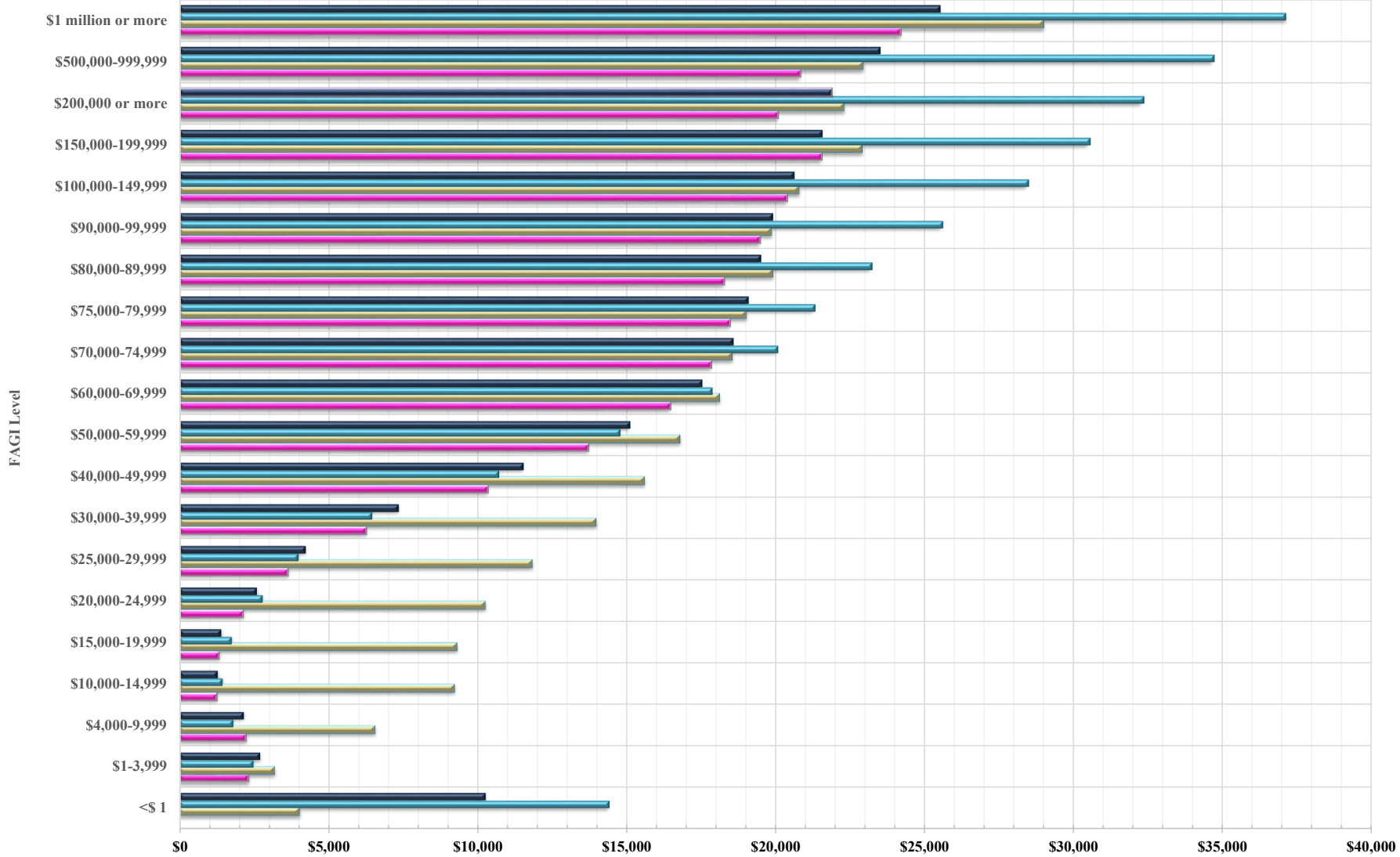
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting 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 2020 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	\$500,000-999,999	\$1 million or more
S returns: Avg per return claimed [\$]	10,239	2,700	2,155	1,284	1,398	2,592	4,222	7,332	11,505	15,069	17,480	18,525	19,032	19,448	19,848	20,564	21,499	21,877	23,469	25,527
MFJ/SS returns: Avg per return claimed [\$]	14,384	2,474	1,797	1,442	1,747	2,778	3,978	6,445	10,691	14,745	17,828	20,021	21,268	23,174	25,538	28,412	30,467	32,266	34,646	37,136
MFS returns: Avg per return claimed [\$]	4,014	3,174	6,541	9,216	9,295	10,251	11,822	13,965	15,591	16,779	18,110	18,533	19,004	19,899	19,856	20,779	22,901	22,290	22,924	28,979
HoH returns: Avg per return claimed [\$]	-	2,301	2,218	1,235	1,315	2,121	3,625	6,245	10,322	13,683	16,431	17,804	18,430	18,233	19,433	20,337	21,506	20,030	20,789	24,173
SS/RR: FAGI Level as a % of Aggregate	0.03%	0.01%	0.09%	0.18%	0.47%	1.01%	1.51%	4.18%	5.70%	7.23%	7.95%	3.99%	3.85%	7.64%	7.32%	24.35%	9.65%	10.64%	2.14%	2.07%

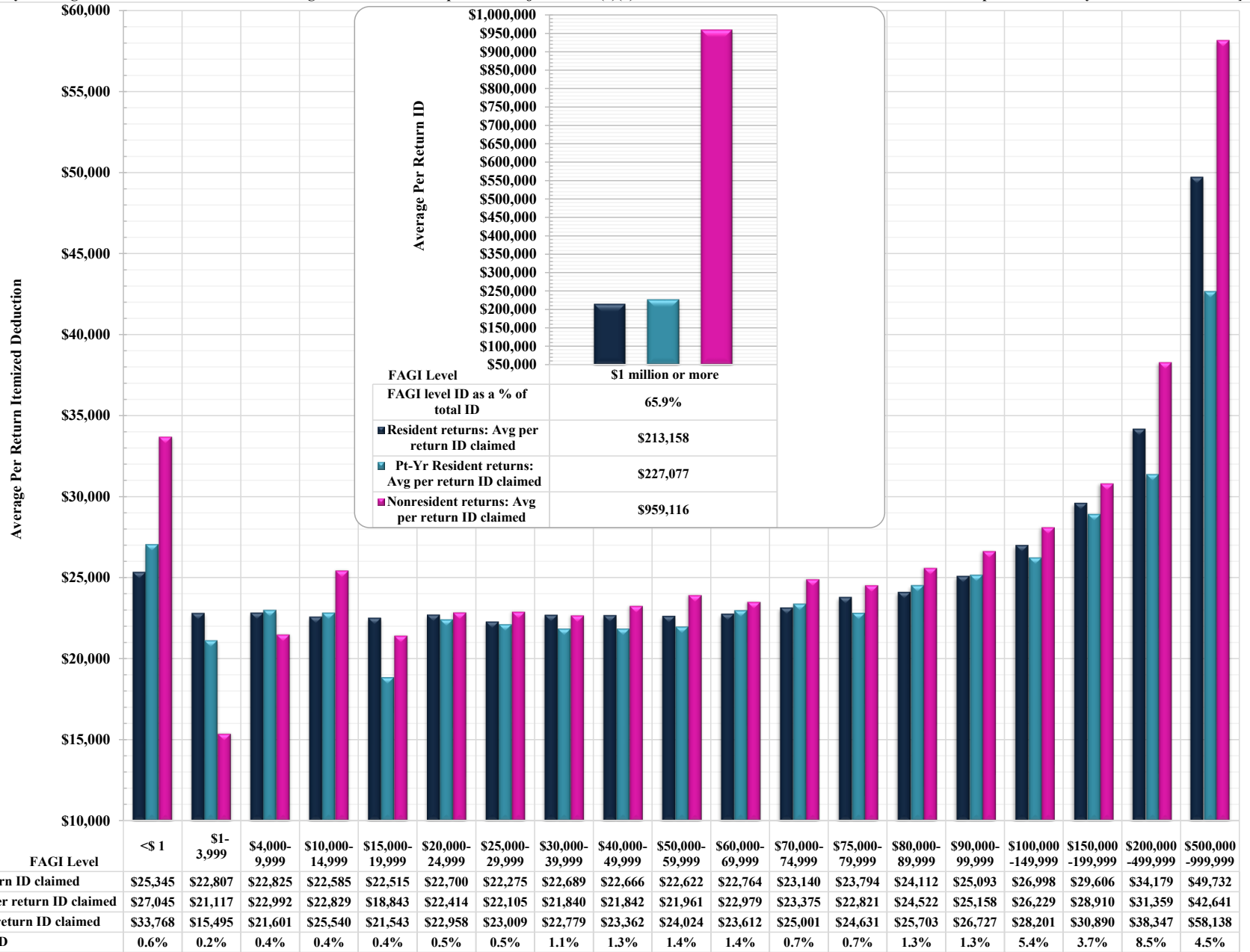
Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400, Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2021; the extract is a composite database consisting 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 2020 All Returns: Average Per Return Itemized Deductions [ID] Claimed by FAGI by Residency Status**

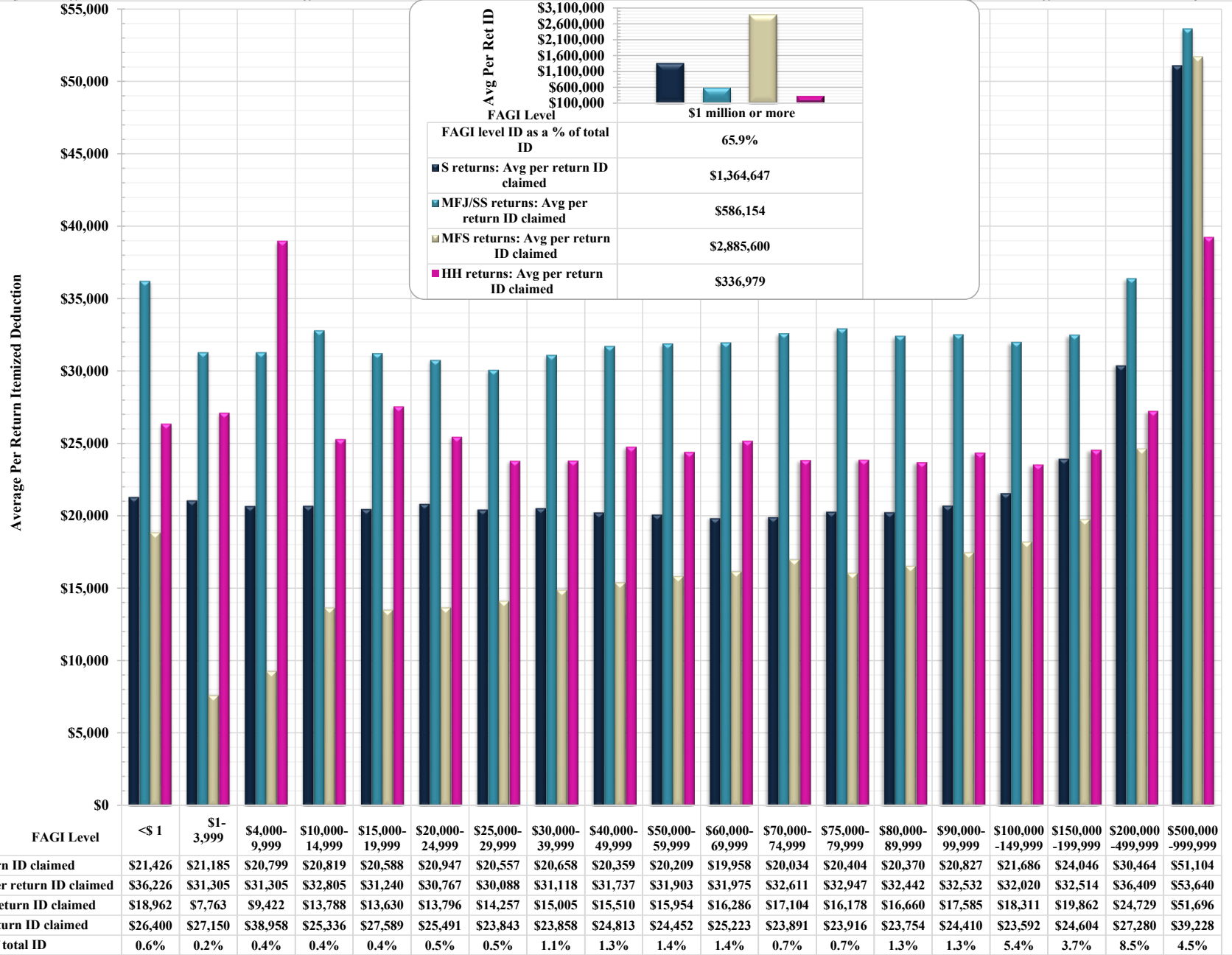
[Average per return derived by dividing the number of returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deductions claimed value for the respective residency status and FAGI level]



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2021; 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

**Exhibit A23. Tax Year 2020 All Returns: Average Per Return Itemized Deductions [ID] Claimed by FAGI by Filing Status**

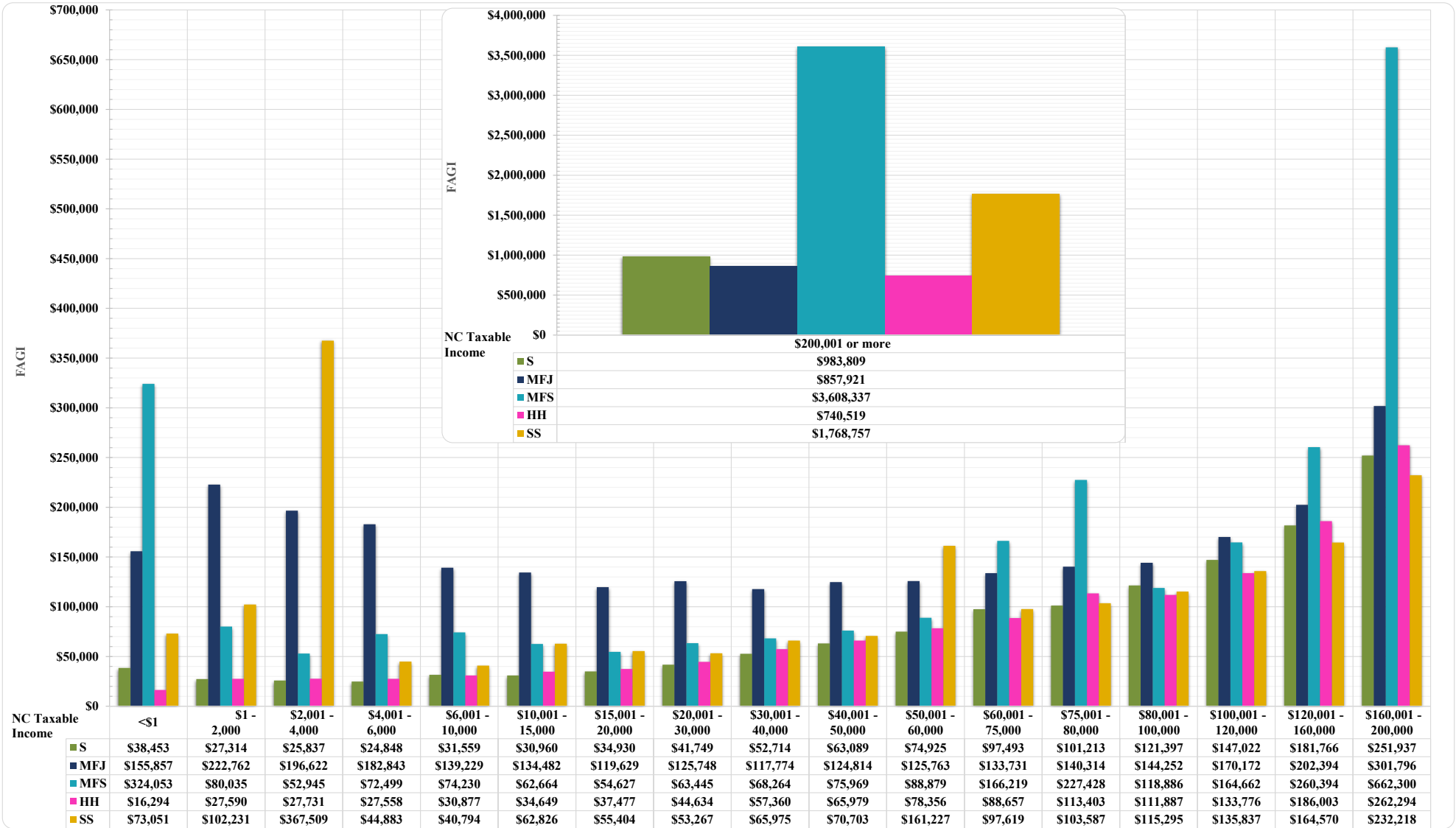
[Average per return derived by dividing the number of returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deductions claimed value for the respective filing status and FAGI level]



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2021; 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.

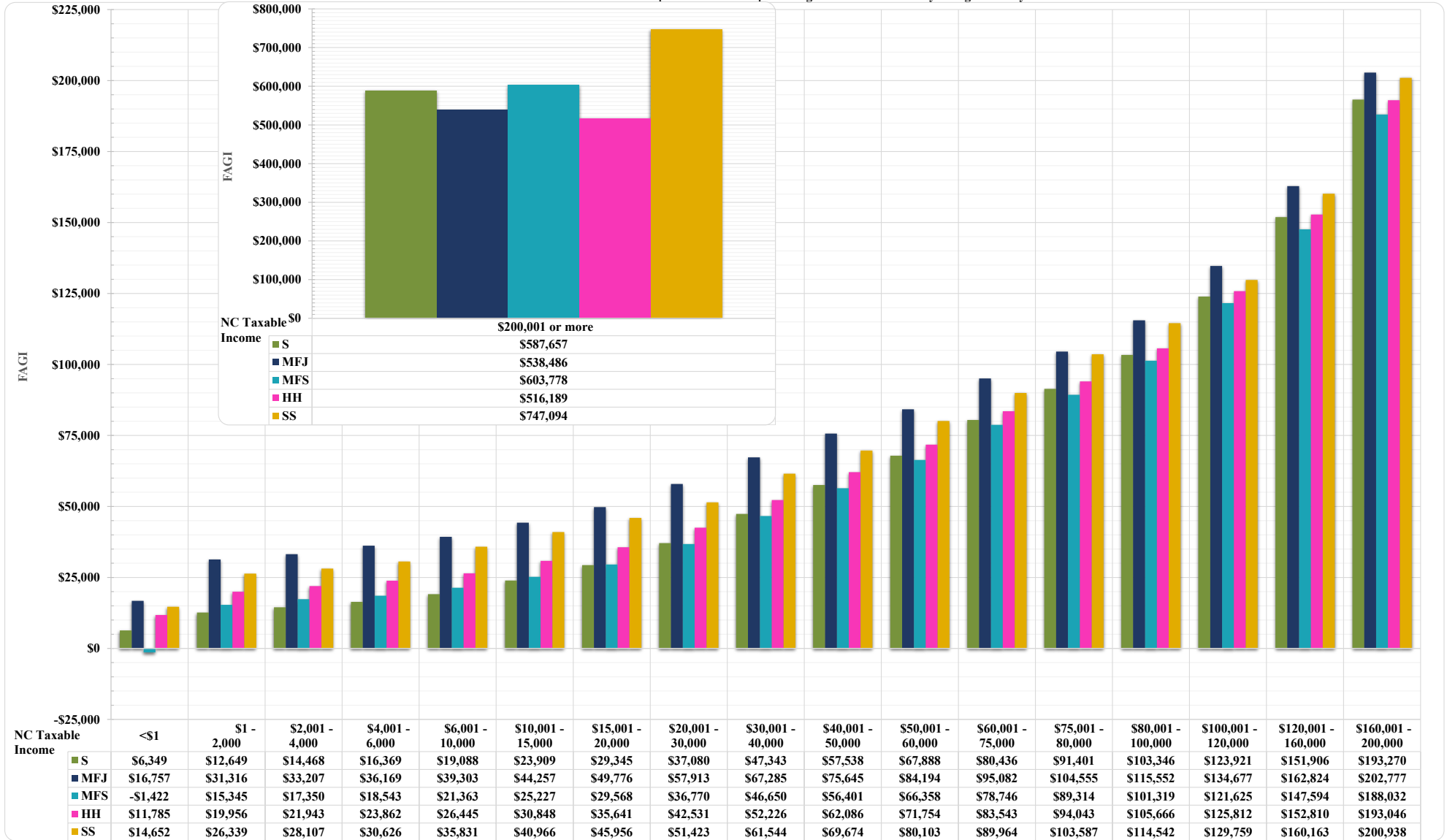
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A24. Tax Year 2020 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status by NC Taxable Income



Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A25. Tax Year 2020 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status by NC Taxable Income

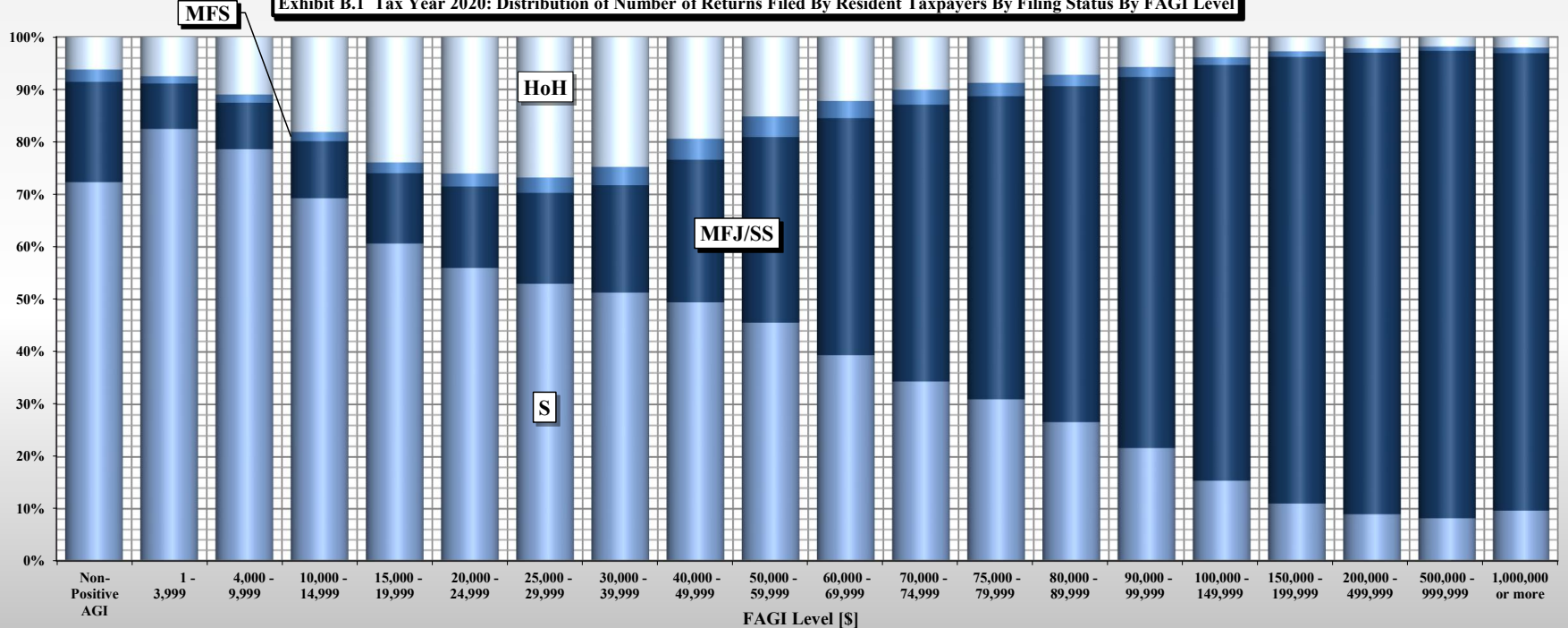


Source: 2020 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The extract is a composite database consisting of information 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 2020 due to variable audit and edit status and differences in tax system data extraction dates.

TABLE B. TAX YEAR 2020 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																
Income Level	Number of Returns Filed [Resident]				Net Tax Liability [after application of credits] [\$]	Single				Married Filing Jointly/ Surviving Spouse				Married Filing Separately				Head of Household			
	Total	Tax Liability =>\$1	\$0 Tax Liability	Avg Net Tax† [\$]		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed	Net Tax Liability		
						Number of Returns	% of Bracket Total	Amount	% of Total	Number of Returns	% of Bracket Total	Amount	% of Total	Number of Returns	% of Bracket Total	Amount	% of Total	Number of Returns	% of Bracket Total	Amount	% of Total
NCTI Level																					
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	1,046,362	-	1,046,362	-	-	619,261	59.2%	-	-	233,370	22.3%	-	-	15,558	1.5%	-	-	178,173	17.0%	-	
\$ 1 - 2,000	141,726	140,437	1,289	53	7,417,645	87,320	61.6%	4,563,535	61.5%	23,032	16.3%	1,203,450	16.2%	2,262	1.6%	118,873	1.6%	29,112	20.5%	1,531,787	20.7%
2,001 - 4,000	138,262	137,847	415	156	21,557,651	83,014	60.0%	12,893,518	59.8%	23,568	17.0%	3,694,002	17.1%	2,272	1.6%	359,917	1.7%	29,408	21.3%	4,610,214	21.4%
4,001 - 6,000	133,105	132,769	336	261	34,662,941	77,593	58.3%	20,166,396	58.2%	23,298	17.5%	6,073,938	17.5%	2,491	1.9%	649,413	1.9%	29,723	22.3%	7,773,194	22.4%
6,001 - 10,000	256,526	255,803	723	416	106,407,153	149,724	58.4%	62,036,138	58.3%	46,442	18.1%	19,336,675	18.2%	5,332	2.1%	2,230,338	2.1%	55,028	21.5%	22,804,002	21.4%
10,001 - 10,625	39,101	38,972	129	538	20,970,568	21,915	56.0%	11,752,490	56.0%	7,294	18.7%	3,904,795	18.6%	873	2.2%	466,940	2.2%	9,019	23.1%	4,846,343	23.1%
10,626 - 12,750	125,873	125,454	419	609	76,454,280	71,721	57.0%	43,515,952	56.9%	24,144	19.2%	14,658,591	19.2%	3,139	2.5%	1,904,764	2.5%	26,869	21.3%	16,374,973	21.4%
12,751 - 15,000	131,632	131,206	426	723	94,841,507	73,012	55.5%	52,560,849	55.4%	25,047	19.0%	18,400,558	19.0%	3,351	2.5%	2,412,067	2.5%	30,222	23.0%	21,828,033	23.0%
15,001 - 17,000	112,457	112,075	382	833	93,382,095	61,246	54.5%	50,793,338	54.4%	23,085	20.5%	19,180,785	20.5%	3,086	2.7%	2,557,927	2.7%	25,400	22.3%	20,849,955	22.3%
17,001 - 20,000	160,584	160,019	565	962	154,001,861	87,520	54.5%	83,874,971	54.5%	34,454	21.5%	33,083,473	21.5%	5,057	3.1%	4,851,053	3.1%	33,553	20.9%	32,192,364	20.9%
20,001 - 21,250	63,934	63,702	232	1,072	68,320,330	35,380	55.3%	37,803,199	55.3%	14,093	22.0%	15,062,151	22.0%	2,143	3.4%	2,291,246	3.4%	12,318	19.3%	13,163,734	19.3%
21,251 - 25,000	178,018	177,409	609	1,200	212,908,005	99,504	55.9%	118,920,142	55.9%	41,043	23.1%	49,196,429	23.1%	6,356	3.6%	7,598,495	3.6%	31,115	17.5%	37,192,939	17.5%
25,001 - 30,000	210,292	209,434	858	1,424	298,306,636	116,524	55.4%	164,959,776	55.3%	53,786	25.6%	76,472,628	25.6%	8,030	3.8%	11,390,673	3.8%	31,952	15.2%	45,483,559	15.2%
30,001 - 40,000	336,300	334,665	1,635	1,801	602,640,744	174,001	51.7%	310,689,333	51.6%	100,380	29.8%	181,289,797	30.1%	13,831	4.1%	24,764,299	4.1%	48,088	14.3%	85,897,315	14.3%
40,001 - 50,000	256,405	254,836	1,569	2,316	590,293,129	117,138	45.7%	268,376,566	45.5%	99,525	38.8%	230,633,065	39.1%	10,331	4.0%	23,608,784	4.0%	29,411	11.5%	67,674,714	11.5%
50,001 - 60,000	194,576	193,426	1,150	2,829	547,286,959	76,479	39.3%	213,972,686	39.1%	92,292	47.4%	261,119,732	47.7%	6,750	3.5%	18,772,196	3.4%	19,055	9.8%	53,422,345	9.8%
60,001 - 75,000	223,520	222,240	1,280	3,459	768,820,670	69,502	31.1%	236,932,062	30.8%	130,441	58.4%	451,633,660	58.7%	6,322	2.8%	21,522,682	2.8%	17,255	7.7%	58,732,266	7.6%
75,001 - 80,000	58,406	58,106	300	3,989	231,784,306	15,586	26.7%	61,468,573	26.5%	37,551	64.3%	1,467,247,019	64.5%	1,417	2.4%	5,633,409	2.4%	3,852	6.6%	15,215,665	6.6%
80,001 - 100,000	190,453	189,584	869	4,592	870,556,702	41,254	21.7%	187,024,359	21.5%	134,924	70.8%	618,582,159	71.1%	4,083	2.1%	18,524,291	2.1%	10,192	5.4%	46,425,893	5.3%
100,001 - 120,000	130,799	130,255	544	5,617	731,656,754	22,607	17.3%	125,602,088	17.2%	100,230	76.6%	561,598,033	76.8%	2,427	1.9%	13,435,098	1.8%	5,535	4.2%	31,021,535	4.2%
120,001 - 160,000	154,026	153,500	526	7,057	1,083,194,749	20,960	13.6%	145,724,405	13.5%	125,639	81.6%	885,675,288	81.8%	2,269	1.5%	15,666,397	1.4%	5,158	3.3%	36,128,659	3.3%
160,001 - 200,000	81,304	81,074	230	9,123	739,600,203	9,149	11.3%	82,387,758	11.1%	68,864	84.7%	627,401,199	84.8%	917	1.1%	8,142,026	1.1%	2,374	2.9%	21,669,220	2.9%
200,001 or more	182,309	181,780	529	26,141	4,751,890,104	16,995	9.3%	485,583,139	10.2%	159,416	87.4%	4,106,815,345	86.4%	1,740	1.0%	55,269,413	1.2%	4,158	2.3%	104,222,207	2.2%
TOTAL	4,545,970	3,484,593	1,061,377	3,474	12,106,954,992	2,147,405	47.2%	2,781,601,273	23.0%	1,621,918	35.7%	8,334,122,862	68.8%	110,037	2.4%	242,169,941	2.0%	666,610	14.7%	749,060,916	6.2%
FAGI Level																					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	127,406	3,006	124,400	8,071	24,261,247	92,151	72.3%	4,053,371	16.7%	24,344	19.1%	18,838,064	77.6%	3,009	2.4%	892,392	3.7%	7,902	6.2%	477,420	2.0%
\$ 1 - 3,999	215,013	4,824	210,189	246	1,184,629	177,329	82.5%	687,499	58.0%	18,614	8.7%	434,843	36.7%	2,956	1.4%	46,685	3.9%	16,114	7.5%	15,602	1.3%
4,000 - 9,999	357,808	25,989	331,819	337	8,769,108	281,264	78.6%	7,426,398	84.7%	31,667	8.9%	889,281	10.1%	5,641	1.6%	279,564	3.2%	39,236	11.0%	173,865	2.0%
10,000 - 14,999	315,957	181,874	134,083	163	29,596,100	218,852	69.3%	27,032,141	91.3%	34,336	10.9%	901,802	3.0%	5,588	1.8%	851,917	2.9%	57,181	18.1%	810,240	2.7%
15,000 - 19,999	297,405	201,467	95,938	355	71,454,348	280,356	60.6%	64,564,416	90.4%	39,884	13.4%	1,675,942	2.3%	6,008	2.0%	2,152,502	3.0%	71,101	23.9%	3,061,488	4.3%
20,000 - 24,999	286,879	240,211	46,668	494	118,556,171	160,642	56.0%	95,835,906	80.8%	44,486	15.5%	3,763,568	3.2%	7,161	2.5%	4,144,807	3.5%	74,590	26.0%	14,811,890	12.5%
25,000 - 29,999	276,660	257,698	18,662	666	171,514,912	146,418	53.0%	121,761,010	71.0%	47,847	17.3%	10,281,371	6.0%	8,073	2.9%	6,540,575	3.8%	74,022	26.8%	32,931,956	19.2%
30,000 - 39,999	487,220	466,273	20,947	1,002	467,030,689	249,935	51.3%	293,691,109	62.9%	99,674	20.5%	51,815,327	11.1%	16,971	3.5%	19,720,801	4.2%	120,640	24.8%	101,803,452	21.8%
40,000 - 49,999	369,595	352,366	17,229	1,457	513,462,366	182,768	49.5%	294,866,207	57.4%	100,352	27.2%	97,233,978	18.9%	14,777	4.0%	24,192,732	4.7%	71,698	19.4%	97,169,449	18.9%
50,000 - 59,999	288,331	273,576	14,755	1,879	514,061,615	131,420	45.6%	265,016,549	51.6%	101,897	35.3%	143,407,866	27.9%	11,332	3.9%	23,929,792	4.7%	43,682	15.1%	81,707,408	15.9%
60,000 - 69,999	229,235	217,453	11,782	2,287	497,226,275	90,267	39.4%	217,878,704	43.8%	103,490	45.1%	193,342,257	38.9%	7,529	3.3%	19,460,613	3.9%	27,949	12.2%	66,544,701	13.4%
70,000 - 74,999	98,261	93,395	4,866	2,595	242,326,780	33,767	34.4%	92,106,664	38.0%	51,820	52.7%	114,671,969	47.3%	2,797	2.8%	8,174,776	3.4%	9,877	10.1%	27,373,371	11.3%
75,000 - 79,999	88,953	84,911	4,042	2,801	237,824,844	27,560	31.0%	81,842,878	34.4%	51,350	57.7%	125,278,105	52.7%	2,260	2.5%	7,158,403	3.0%	7,783	8.7%	23,545,458	9.9%
80,000 - 89,999	158,196	151,388	6,808	3,110	470,753,226	42,125	26.6%	139,066,147	29.5%	101,224	64.0%	280,911,237	59.7%	3,418	2.2%	12,108,771	2.6%	11,429	7.2%	38,667,071	8.2%
90,000 - 99,999	135,485	130,238	5,247	3,536	460,563,834	29,384	21.7%	110,446,000	24.0%	95,754	70.7%	309,486,039	67.2%	2,585	1.9%	10,368,910	2.3%	7,762	5.7%	30,262,885	6.6%
100,000 - 149,999	416,700	405,768	10,932	4,792	1,944,613,561	64,292	15.4%	319,273,930	16.4%	330,085	79.2%	1,509,318,153	77.6%	6,167	1.5%	32,595,727	1.7%	16,156	3.9%	83,425,751	4.3%
150,000 - 199,999	168,176	166,243	1,933	7,304	1,214,260,487	18,530	11.0%	138,567,864	11.4%	143,246	85.2%	1,025,371,285	84.4%	1,783	1.1%	13,940,529	1.1%	4,027	2.7%	36,380,809	3.0%
200,000 - 499,999	187,407	186,527	880	13,256	2,472,663,236	16,758	8.9%	219,706,158	8.9%	165,013	88.1%	2,176,005,459	88.0%	1,554	0.8%	21,146,197	0.9%	4,082	2.2%	55,805,422	2.3%
500,000 - 999,999	28,809	28,696	113	32,842	942,441,165	2,355	8.2%	76,665,653	8												

**Exhibit B.1 Tax Year 2020: Distribution of Number of Returns Filed By Resident Taxpayers By Filing Status By Fagi Level**



**Exhibit B.2 Tax Year 2020: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By Fagi Level**

