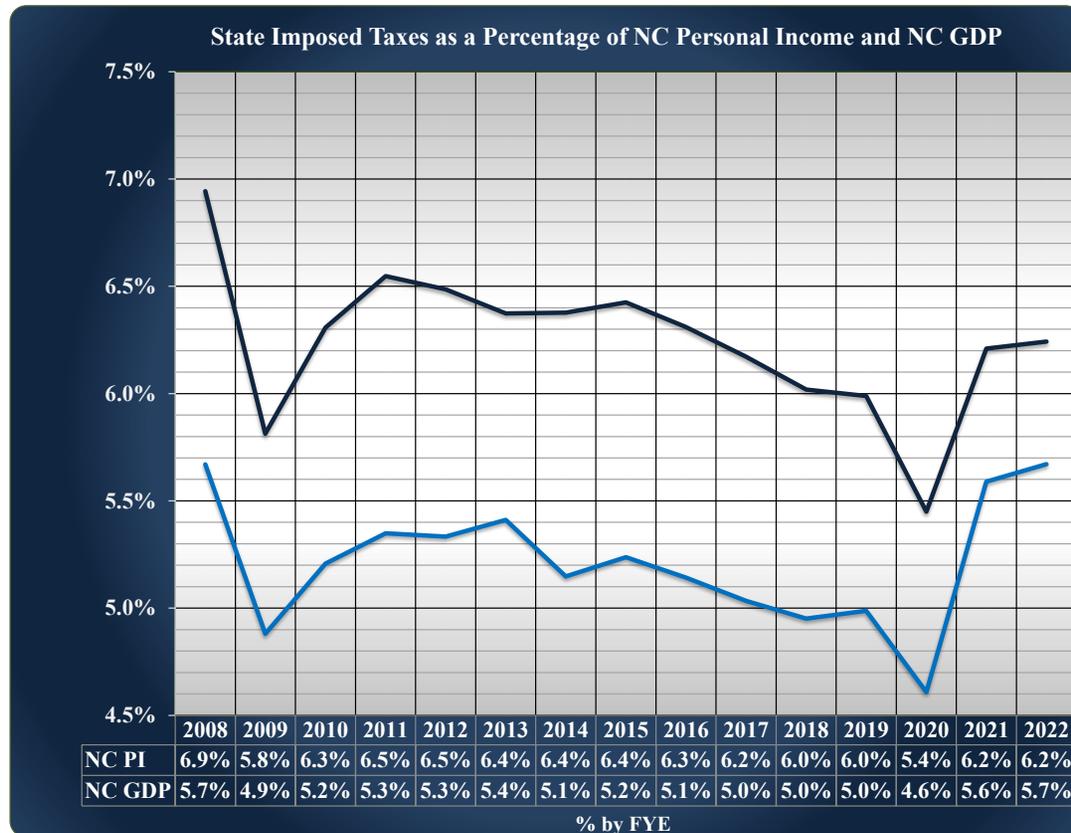


Statistical Abstract of North Carolina Taxes 2022



**Statistical Abstract of North Carolina Taxes
2022**

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 Processing, 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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APPENDIX
PART 2. TAX YEAR 2021 INDIVIDUAL INCOME TAX STATISTICS
Characteristics of Filers
(Continued)

Table/ Exhibit/ Figure	Title
Q11A	Tax Year 2021 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status by Income Quintile
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PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

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

Fiscal year	NC GDP [current dollars] [calendar year basis]		NC Personal Income [calendar year basis]		State imposed tax collections [July - June (fiscal year basis)]						State imposed taxes as percent of NC GDP		
	Amount [\$]	YoY percent change %	Amount [\$]	YoY percent change %	General tax collections			Unemployment tax collections				State imposed tax collections amount [\$]	YoY percent change %
					Amount [\$]	YoY percent change %	as percent of NC GDP	Amount [\$]	YoY percent change %	as percent of NC GDP			
2007-2008...	401,490,900,000	3.60%	327,886,500,000	7.55%	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%	351,637,500,000	7.24%	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%	339,441,500,000	-3.47%	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%	343,104,300,000	1.08%	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%	355,001,600,000	3.47%	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%	377,867,200,000	6.44%	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%	373,140,600,000	-1.25%	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%	393,886,100,000	5.56%	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%	414,760,400,000	5.30%	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%	429,054,900,000	3.45%	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...	546,810,100,000	3.95%	449,817,700,000	4.84%	26,393,675,076	3.78%	4.83%	679,406,437	-35.19%	0.12%	27,073,081,513	2.24%	4.95%
2018-2019...	568,037,300,000	3.88%	473,093,300,000	5.17%	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††	593,126,900,000	4.42%	501,587,200,000	6.02%	26,803,714,273	-3.61%	4.52%	531,526,635	1.39%	0.09%	27,335,240,908	-3.52%	4.61%
2020-2021††	601,148,700,000	1.35%	541,078,000,000	7.87%	33,054,550,537	23.32%	5.50%	545,291,315	2.59%	0.09%	33,599,841,852	22.92%	5.59%
2021-2022...	659,529,300,000	9.71%	599,133,500,000	10.73%	36,759,704,080	11.21%	5.57%	642,205,309	17.77%	0.10%	37,401,909,389	11.32%	5.67%

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 2007 data are paired with tax collection data for fiscal year 2007-2008.

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 State Annual Gross Domestic Product (GDP) Summary*, September 29, 2023 update; North Carolina Employment Security Commission, Unemployment taxes.

U.S. Bureau of Economic Analysis, *SAINCI State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 update.

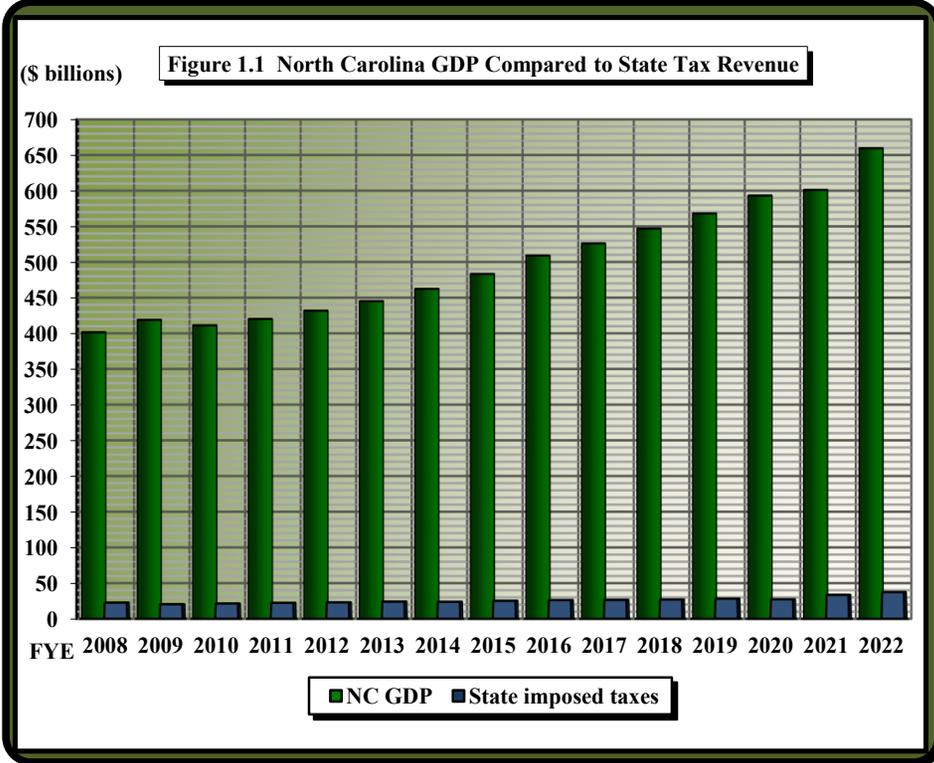
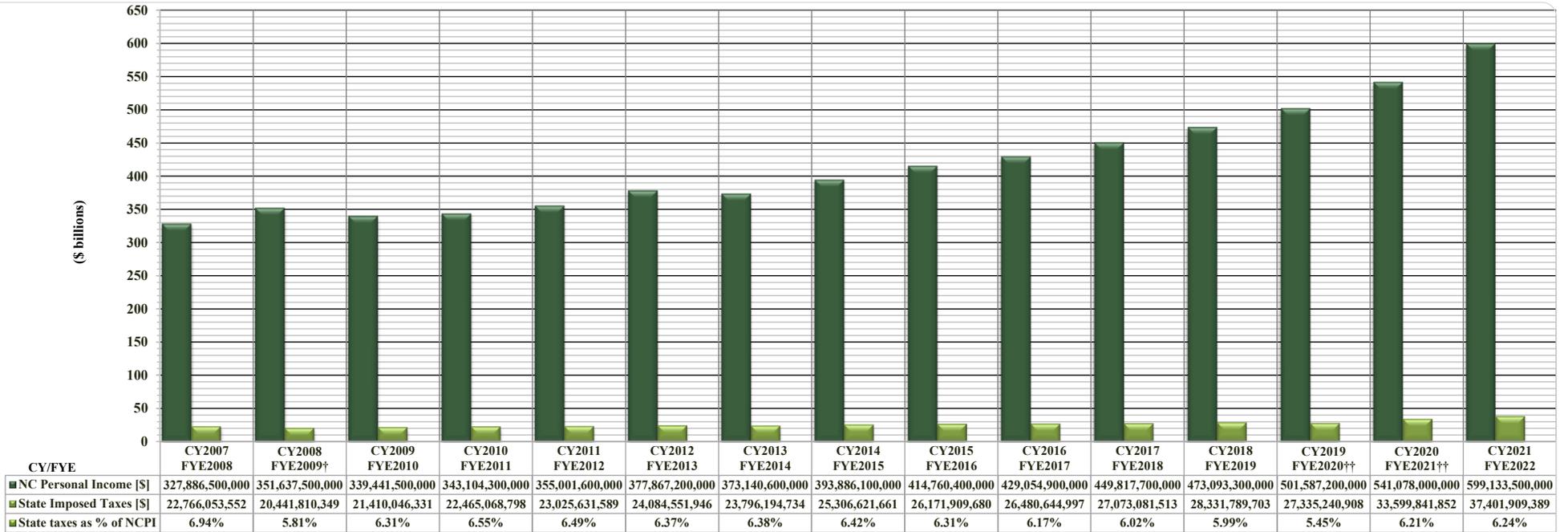


Figure 1.3 NC Personal Income and State Imposed Taxes Comparison

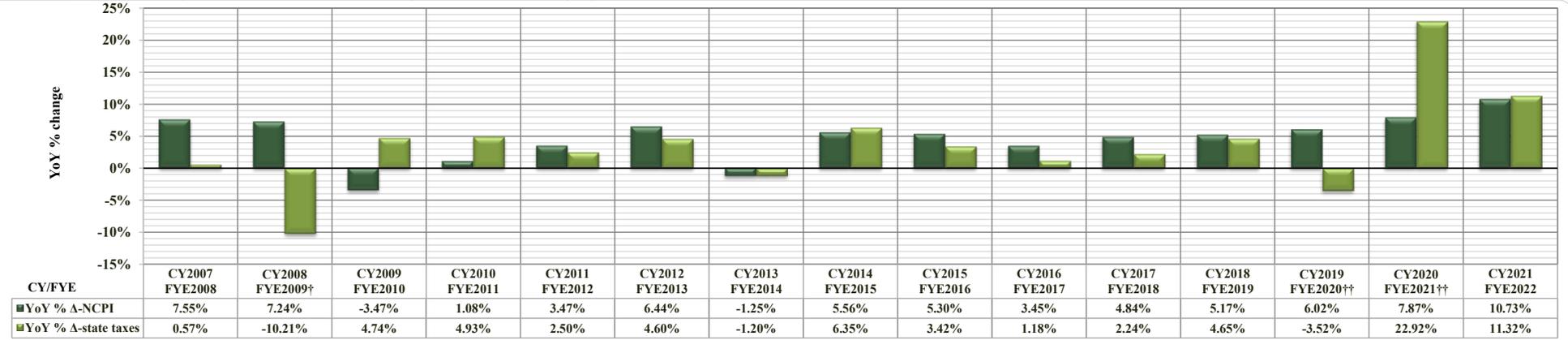
The top chart compares NC personal income [NCPI] and state imposed taxes collection levels. NC personal income is for the calendar year preceding the fiscal year ended (year shown). State imposed taxes collection levels are measured on a fiscal year basis. Example: NC personal income of \$327.9 billion for calendar year 2007 is paired with the state imposed taxes collection level of \$22.8 billion for the fiscal year ended in 2008.

The bottom chart compares the year-over-year percentage change in NC personal income and state imposed taxes collection levels. NC personal income % change is for the calendar year preceding the fiscal year ended (year shown). State imposed taxes collection level % change is measured on a fiscal year basis. Example: the NC personal income % increase of 7.55% for calendar year 2007 is paired with the state imposed taxes collection level % increase of 0.57% for the fiscal year ended in 2008.



Source of NC personal income: U.S. Bureau of Economic Analysis, *SAINCI State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 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.

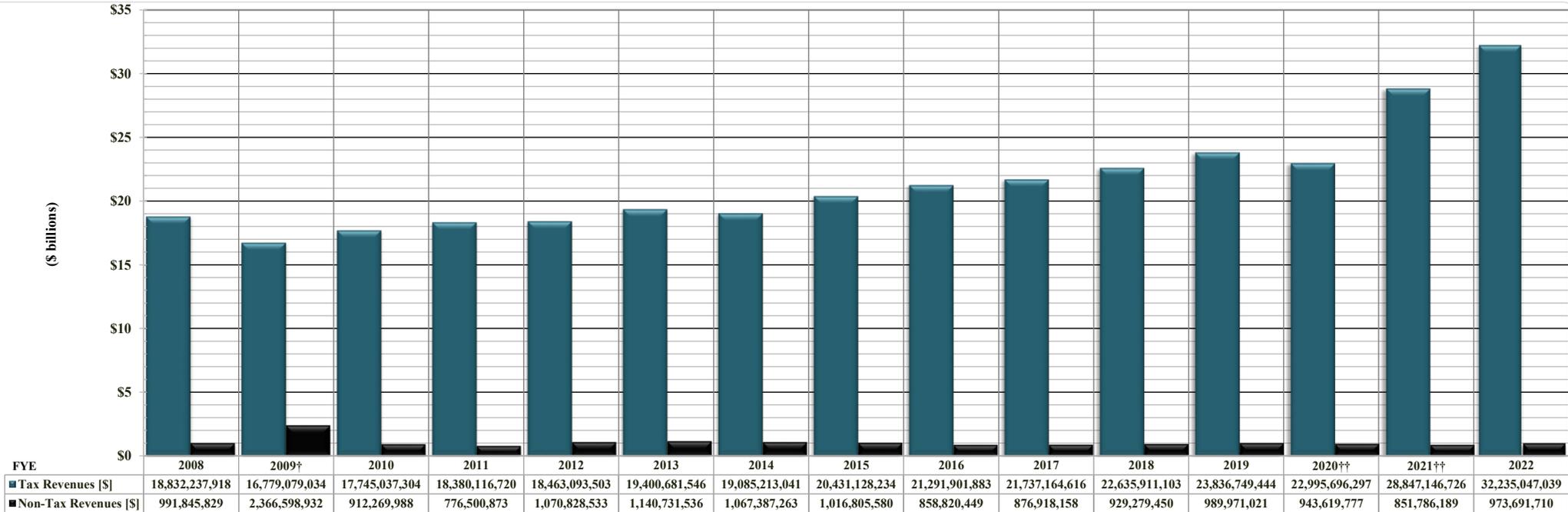
PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

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.

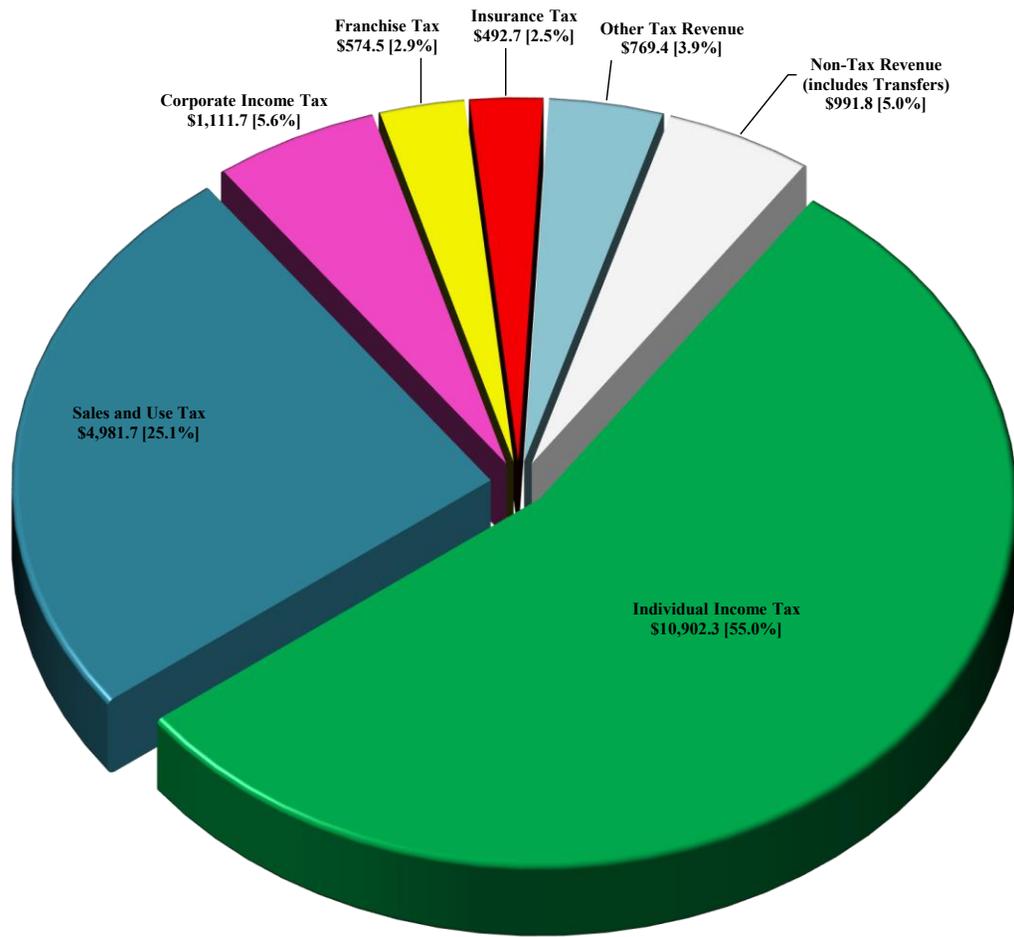
††Reflects US business cycle contraction [February 2020-April 2020] as result of the pandemic and public health response. The Secretary of Revenue and the 2020 NC General Assembly provided various forms of tax relief to include a deferral of certain tax return filing and tax payment due dates to July 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 2007-2008 and 2021-2022

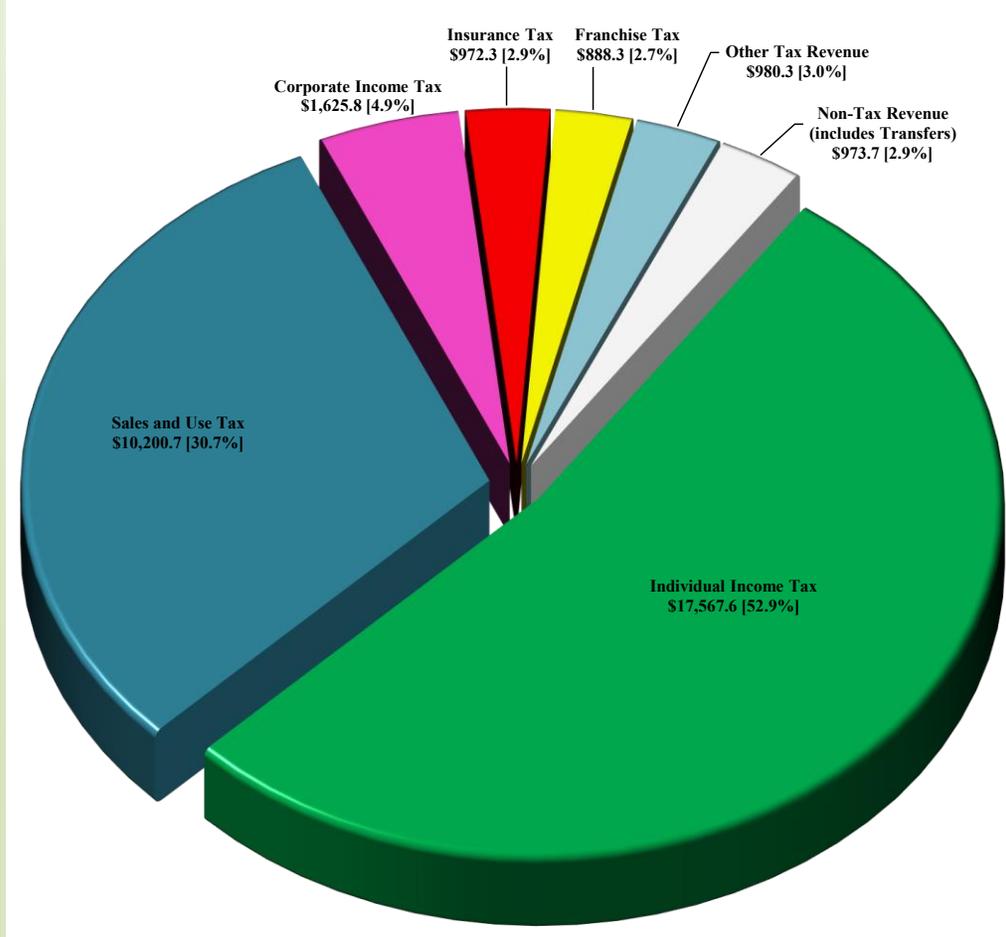
[Charts reflect tax revenue credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; intergovernmental transfers; and non-tax revenue.]

Figure 2.1 Fiscal Year 2007-2008
[amounts in \$ millions]



†Other tax revenue category includes Tobacco Products Tax, \$237.4M; Alcoholic Beverage Tax, \$225.1M; Estate Tax, \$158.8M; Privilege License Tax, \$56.3M; Manufacturing Tax, \$37.7M; Piped Natural Gas Tax, \$36.5M; Gift Tax, \$17.4M; Freight Car Lines Tax, \$0.3M; and Miscellaneous Tax Receipts, \$0.0M.

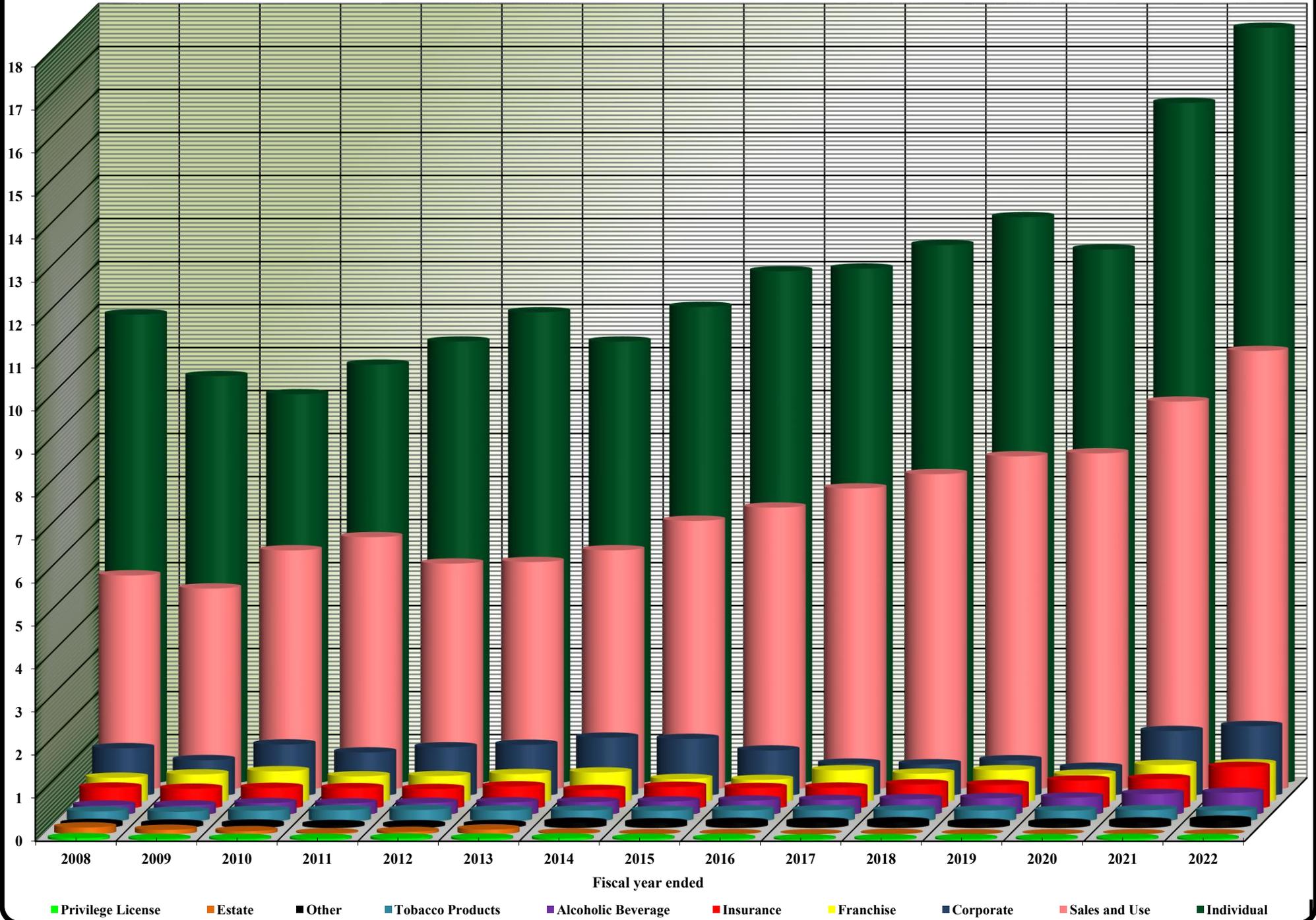
Figure 2.2 Fiscal Year 2021-2022
[amounts in \$ millions]



†Other tax revenue category includes Alcoholic Beverage Tax, \$521.2M; Tobacco Products Tax, \$251.6M; Real Estate Conveyance Tax, \$152.8M; Privilege License Tax, \$38.4M; Scrap Tire Disposal Tax, \$7.5M; White Goods Disposal Tax, \$3.9M; Solid Waste Disposal Tax, \$3.0M; Manufacturing Tax, \$1.3M; Freight Car Lines Tax, \$0.3M; Estate Tax, \$0.2M; Miscellaneous Tax Receipts, \$0.2M; and Gift Tax, \$0.0M.

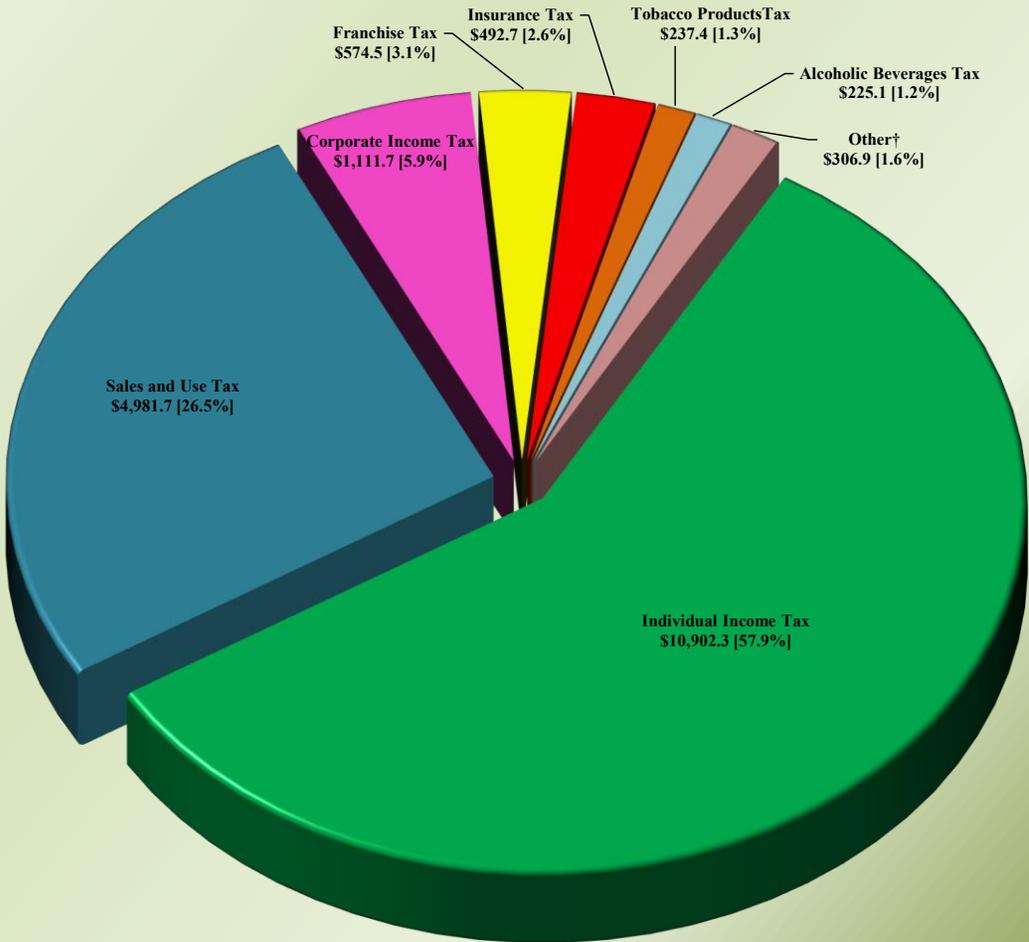
Figure 2.3 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources

(\$ billions)



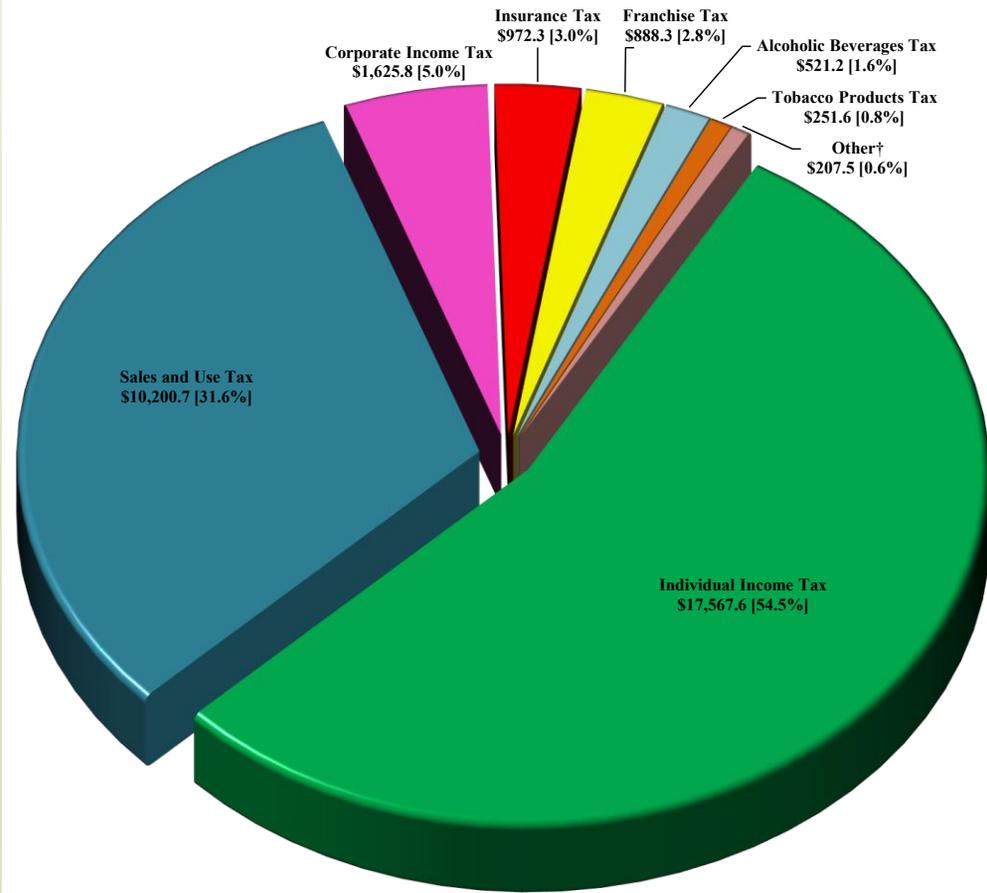
GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2007-2008 and 2021-2022
 [Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]

Figure 2.4 Fiscal Year 2007-2008
 [amounts in \$ millions]



†Other category includes Estate Tax, \$158.8M; Privilege License Tax, \$56.3M; Manufacturing Tax, \$37.7M; Piped Natural Gas Tax, \$36.5M; Gift Tax, \$17.4M; Freight Car Lines Tax, \$0.3M; and Miscellaneous Tax Receipts, \$0.0M.

Figure 2.5 Fiscal Year 2021-2022
 [amounts in \$ millions]



†Other category includes Real Estate Conveyance Tax, \$152.8M; Privilege License Tax, \$38.4M; Scrap Tire Disposal Tax, \$7.5M; White Goods Disposal Tax, \$3.9M; Solid Waste Disposal Tax, \$3.0M; Manufacturing Tax, \$1.3M; Freight Car Lines Tax, \$0.3M; Estate Tax, \$0.2M; Miscellaneous Tax Receipts, \$0.2M; and Gift Tax, \$0.0M.

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount [\$]	Percent of total								
Estate Tax	158,764,850	0.80%	104,256,014	0.54%	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%
Privilege License Tax.....	56,309,007	0.28%	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%
Tobacco Products Tax.....	237,377,533	1.20%	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%
Franchise Tax.....	574,460,805	2.90%	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%
Income Taxes:										
Individual Income Tax.....	10,902,299,190	55.00%	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%
Corporate Income Tax.....	1,111,668,852	5.61%	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%
Total income taxes.....	12,013,968,042	60.60%	10,305,717,397	53.83%	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%
Sales and Use Tax.....	4,981,673,149	25.13%	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%
Alcoholic Beverage Tax.....	225,125,416	1.14%	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%
Gift Tax.....	17,354,083	0.09%	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%
Freight Car Lines Tax.....	278,555	0.00%	183,472	0.00%	345,414	0.00%	370,786	0.00%	408,762	0.00%
Insurance Tax.....	492,698,607	2.49%	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%
Piped Natural Gas Tax*	36,476,388	0.18%	34,240,028	0.18%	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%
Real Estate Conveyance Tax**	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax***	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax†	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax††	37,748,630	0.19%	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%
Solid Waste Disposal Tax†††	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	2,852	0.00%	6,402	0.00%	7,408	0.00%	4,870	0.00%	9,788	0.00%
Total Tax Revenue.....	18,832,237,918	95.00%	16,779,079,034	87.64%	17,745,037,304	95.11%	18,380,116,720	95.95%	18,463,093,503	94.52%
Total Non-tax Revenue & Transfers.	991,845,829	5.00%	2,366,598,932	12.36%	912,269,988	4.89%	776,500,873	4.05%	1,070,828,533	5.48%
Total General Fund Revenue.....	19,824,083,747	100.00%	19,145,677,966	100.00%	18,657,307,292	100.00%	19,156,617,593	100.00%	19,533,922,036	100.00%

Sources of revenue	Fiscal Year									
	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Amount [\$]	Percent of total								
Estate Tax	111,430,080	0.54%	19,275,568	0.10%	2,989,335	0.01%	4,358,180	0.02%	709,623	0.00%
Privilege License Tax.....	46,112,081	0.22%	49,954,683	0.25%	41,066,599	0.19%	39,925,452	0.18%	29,354,173	0.13%
Tobacco Products Tax.....	255,400,938	1.24%	255,532,320	1.27%	248,534,095	1.16%	257,433,563	1.16%	261,751,586	1.16%
Franchise Tax.....	660,141,126	3.21%	697,012,493	3.46%	544,122,153	2.54%	524,368,294	2.37%	748,077,119	3.31%
Income Taxes:										
Individual Income Tax.....	10,953,140,820	53.32%	10,272,358,828	50.97%	11,078,522,431	51.65%	11,905,157,743	53.75%	11,969,650,952	52.93%
Corporate Income Tax.....	1,191,730,504	5.80%	1,356,856,207	6.73%	1,327,688,128	6.19%	1,058,215,438	4.78%	752,173,350	3.33%
Total income taxes.....	12,144,871,325	59.12%	11,629,215,034	57.71%	12,406,210,560	57.84%	12,963,373,181	58.52%	12,721,824,302	56.26%
Sales and Use Tax.....	5,294,146,987	25.77%	5,566,518,176	27.62%	6,252,023,175	29.15%	6,559,483,149	29.61%	7,003,963,702	30.97%
Alcoholic Beverage Tax.....	298,639,842	1.45%	305,994,895	1.52%	318,729,834	1.49%	340,096,582	1.54%	353,603,883	1.56%
Gift Tax.....	817,951	0.00%	524,891	0.00%	211,789	0.00%	3,553	0.00%	2,864	0.00%
Freight Car Lines Tax.....	325,798	0.00%	294,799	0.00%	287,893	0.00%	256,950	0.00%	244,893	0.00%
Insurance Tax.....	521,509,351	2.54%	440,922,114	2.19%	510,676,294	2.38%	485,088,157	2.19%	492,097,802	2.18%
Piped Natural Gas Tax*	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%	67,466,758	0.30%
White Goods Disposal Tax***	-	-	1,514,356	0.01%	1,971,588	0.01%	2,136,296	0.01%	2,495,894	0.01%
Scrap Tire Disposal Tax†	-	-	5,046,243	0.03%	5,341,147	0.02%	5,646,467	0.03%	5,759,441	0.03%
Manufacturing Tax††	36,861,312	0.18%	35,522,329	0.18%	41,115,193	0.19%	46,412,229	0.21%	47,336,810	0.21%
Solid Waste Disposal Tax†††	-	-	2,145,380	0.01%	2,308,107	0.01%	2,335,446	0.01%	2,462,654	0.01%
Miscellaneous Tax Receipts.....	13,170	0.00%	16,002	0.00%	19,368	0.00%	16,130	0.00%	13,114	0.00%
Total Tax Revenue.....	19,400,681,546	94.45%	19,085,213,041	94.70%	20,431,128,234	95.26%	21,291,901,883	96.12%	21,737,164,616	96.12%
Total Non-tax Revenue & Transfers.	1,140,731,536	5.55%	1,067,387,263	5.30%	1,016,805,580	4.74%	858,820,449	3.88%	876,918,158	3.88%
Total General Fund Revenue.....	20,541,413,082	100.00%	20,152,600,304	100.00%	21,447,933,814	100.00%	22,150,722,332	100.00%	22,614,082,774	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	Amount [\$]	Percent of total								
Estate Tax	10,624,179	0.05%	388,896	0.00%	1,168,439	0.00%	32,327	0.00%	173,009	0.00%
Privilege License Tax.....	32,431,907	0.14%	35,380,243	0.14%	35,139,802	0.15%	41,245,374	0.14%	38,396,085	0.12%
Tobacco Products Tax.....	260,291,576	1.10%	257,163,750	1.04%	251,945,610	1.05%	265,173,767	0.89%	251,570,313	0.76%
Franchise Tax.....	669,046,241	2.84%	749,623,570	3.02%	645,950,515	2.70%	869,825,839	2.93%	888,282,635	2.67%
Income Taxes:										
Individual Income Tax.....	12,517,540,917	53.12%	13,165,953,194	53.03%	12,414,699,339	51.86%	15,822,560,570	53.28%	17,567,612,870	52.90%
Corporate Income Tax.....	739,045,213	3.14%	830,454,523	3.35%	657,759,371	2.75%	1,511,456,066	5.09%	1,625,838,651	4.90%
Total income taxes.....	13,256,586,129	56.25%	13,996,407,717	56.38%	13,072,458,709	54.61%	17,334,016,635	58.37%	19,193,451,521	57.80%
Sales and Use Tax.....	7,337,447,300	31.14%	7,751,295,817	31.22%	7,820,595,054	32.67%	9,023,590,536	30.38%	10,200,703,015	30.72%
Alcoholic Beverage Tax.....	371,120,312	1.57%	395,860,876	1.59%	410,611,503	1.72%	492,591,588	1.66%	521,200,049	1.57%
Gift Tax.....	43,153	0.00%	92,766	0.00%	79,363	0.00%	2,600	0.00%	40,183	0.00%
Freight Car Lines Tax.....	306,605	0.00%	258,645	0.00%	240,566	0.00%	212,721	0.00%	274,004	0.00%
Insurance Tax.....	566,105,324	2.40%	553,678,933	2.23%	656,153,555	2.74%	692,648,073	2.33%	972,343,463	2.93%
Piped Natural Gas Tax*.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax**.....	72,927,494	0.31%	80,358,024	0.32%	87,890,999	0.37%	113,615,741	0.38%	152,826,301	0.46%
White Goods Disposal Tax***.....	3,948,403	0.02%	2,886,005	0.01%	3,315,756	0.01%	3,628,939	0.01%	3,899,009	0.01%
Scrap Tire Disposal Tax†.....	5,804,618	0.02%	6,140,433	0.02%	6,054,794	0.03%	6,495,773	0.02%	7,494,974	0.02%
Manufacturing Tax††.....	46,714,244	0.20%	4,341,211	0.02%	1,075,424	0.00%	1,092,398	0.00%	1,276,934	0.00%
Solid Waste Disposal Tax†††.....	2,463,581	0.01%	2,799,344	0.01%	2,881,772	0.01%	2,890,958	0.01%	2,957,690	0.01%
Miscellaneous Tax Receipts.....	50,040	0.00%	73,214	0.00%	134,438	0.00%	83,457	0.00%	157,854	0.00%
Total Tax Revenue.....	22,635,911,103	96.06%	23,836,749,444	96.01%	22,995,696,297	96.06%	28,847,146,726	97.13%	32,235,047,039	97.07%
Total Non-tax Revenue & Transfers.....	929,279,450	3.94%	989,971,021	3.99%	943,619,777	3.94%	851,786,189	2.87%	973,691,710	2.93%
Total General Fund Revenue.....	23,565,190,553	100.00%	24,826,720,465	100.00%	23,939,316,075	100.00%	29,698,932,915	100.00%	33,208,738,749	100.00%

Source: OSC Statement of General Fund Revenues

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

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

Soft Drink Tax. Repealed effective July 1, 1999.

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

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

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

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

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

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

*****White Goods Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the white goods disposal tax were required to be credited to the General Fund: for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.17.(a) directs twenty-eight percent (28%) of the net tax proceeds to be credited to the General Fund effective August 1, 2013.

†**Scrap Tire Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the scrap tire disposal tax were required to be credited to the General Fund: for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.16.(a) directs thirty percent (30%) of the net tax proceeds to be credited to the General Fund effective July 1, 2013.

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

The Current Operations Appropriations Act of 2017 (SL 2017-57) repeals Article 5F 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.

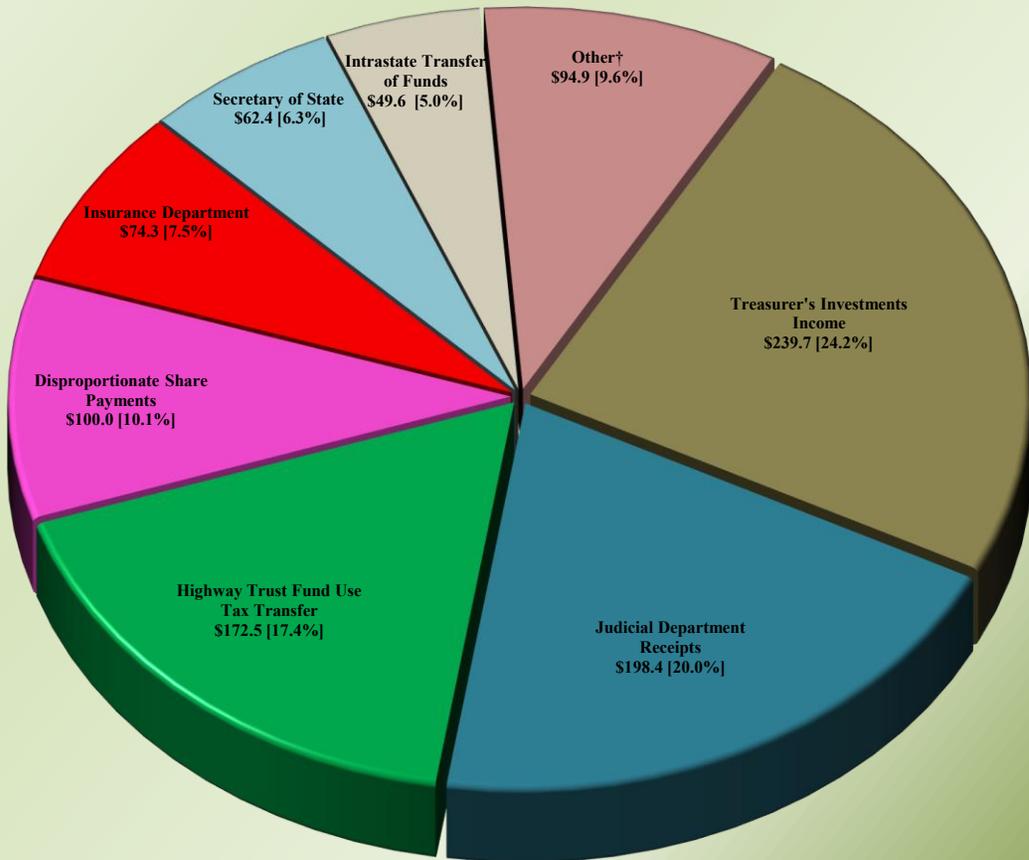
†††**Solid Waste Disposal Tax.** SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

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 2007-2008 and 2021-2022

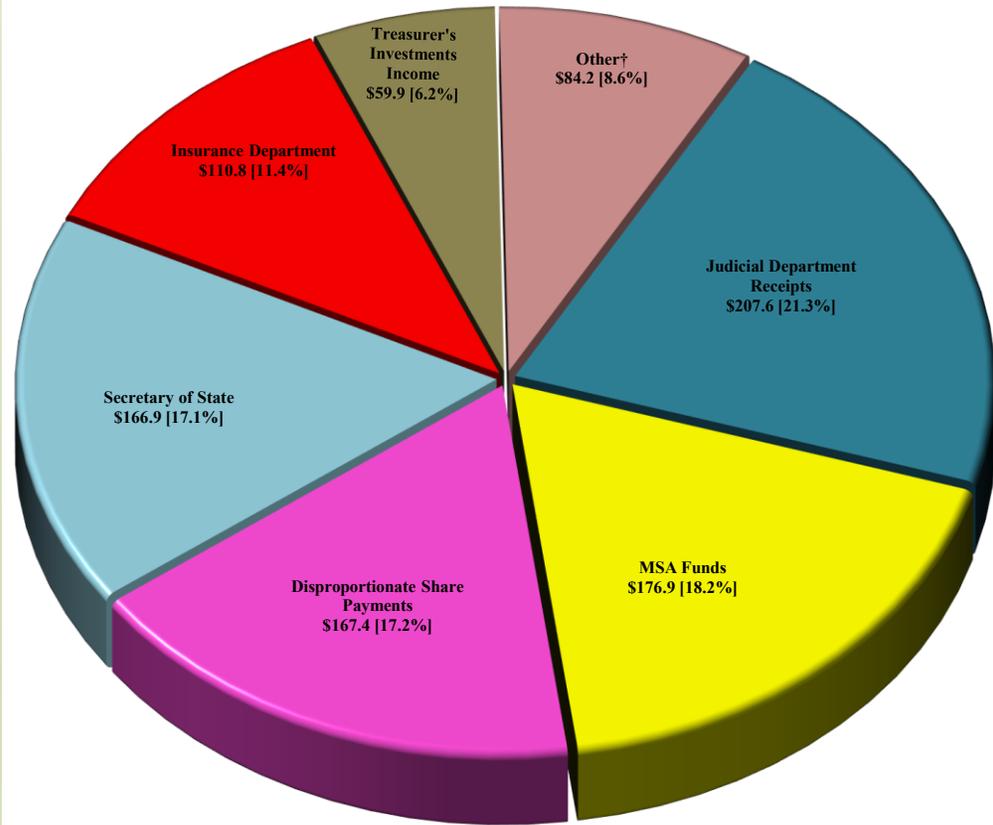
[Charts reflect non-tax revenues credited to the General Fund.]

Figure 3.1 Fiscal Year 2007-2008
[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 2021-2022
[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									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	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.....	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%
Judicial Department receipts.....	198,400,888	20.00%	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%
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%	20,235,353	1.89%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	196,849,542	18.38%
Sales tax refund - Non-Highway Fund††.....	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%
Secretary of State.....	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%
Cost of local sales and use tax administration.....	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%
Disproportionate share payments.....	100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%
Intrastate transfer of funds.....	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%
Banking and investment fees.....	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%
Insurance Department.....	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%
Reversions of capital improvements funds.....	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%	1	0.00%	-	-
ABC Board application fee.....	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%
Gasoline and oil inspection fee.....	784,734	0.08%	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%
Transfer of Use Tax from Highway Trust Fund†††.....	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%
DST: deed/mortgage regulation fee.....	-	-	-	-	1,103,900	0.12%	1,736,435	0.22%	1,474,094	0.14%
DHHS Health Services Regulation.....	4,836,435	0.49%	4,189,183	0.18%	4,529,632	0.50%	2,962,271	0.38%	3,883,968	0.36%
State Board of Elections.....	449,347	0.05%	13,815	0.00%	673,872	0.07%	28,713	0.00%	487,594	0.05%
DWI restoration fee.....	852,825	0.09%	748,650	0.03%	25,978	0.00%	65,474	0.01%	76,895	0.01%
AOC: DWI community service fee.....	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%
AOC: probation supervision fee.....	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%
AOC: parole supervision fee.....	625,706	0.06%	642,978	0.03%	630,760	0.07%	737,017	0.09%	785,221	0.07%
Butner Fire and Police District Tax.....	1,169,628	0.12%	1,206,679	0.05%	1,213,235	0.13%	1,273,221	0.16%	7,660	0.00%
Miscellaneous.....	73,291	0.01%	34,618	0.00%	88,305	0.01%	132,040	0.02%	60,051	0.01%
Master Settlement Agreement.....	-	-	-	-	-	-	-	-	44,653,001	4.17%
Reversion of Rural Economic Development Center.....	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	991,845,829	100.00%	2,366,598,932	100.00%	912,269,988	100.00%	776,500,873	100.00%	1,070,828,533	100.00%

Sources of revenue	Fiscal Year									
	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	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.....	12,468,221	1.09%	17,250,782	1.62%	18,324,283	1.80%	37,140,697	4.32%	61,906,275	7.06%
Judicial Department receipts.....	250,846,849	21.99%	236,849,684	22.19%	234,549,956	23.07%	244,802,911	28.50%	242,085,347	27.61%
Sales tax reimbursement - Highway Fund†.....	24,080,070	2.11%	21,551,663	2.02%	19,288,738	1.90%	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	196,209,049	17.20%	196,582,981	18.42%	196,582,981	19.33%	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	2,825,727	0.25%	3,716,166	0.35%	2,451,642	0.24%	2,188,868	0.25%	1,875,630	0.21%
Secretary of State.....	90,298,883	7.92%	95,104,972	8.91%	102,111,663	10.04%	108,407,901	12.62%	112,765,556	12.86%
Cost of local sales and use tax administration.....	8,942,660	0.78%	9,388,296	0.88%	10,518,872	1.03%	11,374,208	1.32%	13,037,767	1.49%
Disproportionate share payments.....	115,000,000	10.08%	110,000,000	10.31%	109,000,000	10.72%	147,465,847	17.17%	164,074,772	18.71%
Intrastate transfer of funds.....	168,300,282	14.75%	43,438,865	4.07%	45,732,291	4.50%	45,550,142	5.30%	12,565,048	1.43%
Banking and investment fees.....	6,107,270	0.54%	7,568,299	0.71%	7,684,476	0.76%	4,595,283	0.54%	4,100,683	0.47%
Insurance Department.....	72,590,212	6.36%	73,382,761	6.87%	76,335,234	7.51%	78,465,987	9.14%	82,826,030	9.45%
Reversions of capital improvements funds.....	114,467	0.01%	-	-	-	-	-	-	1,733	0.00%
ABC Board application fee.....	15,083,915	1.32%	15,201,447	1.42%	24,042,735	2.36%	24,027,072	2.80%	25,040,440	2.86%
Gasoline and oil inspection fee.....	1,202,822	0.11%	1,293,347	0.12%	1,278,485	0.13%	1,358,939	0.16%	1,460,653	0.17%
Transfer of Use Tax from Highway Trust Fund†††.....	27,595,861	2.42%	-	-	-	-	-	-	-	-
DST: deed/mortgage regulation fee.....	1,548,466	0.14%	1,379,602	0.13%	1,303,157	0.13%	1,383,928	0.16%	1,451,122	0.17%
DHHS Health Services Regulation.....	2,458,874	0.22%	2,171,335	0.20%	1,647,431	0.16%	2,838,531	0.33%	2,627,631	0.30%
State Board of Elections.....	-	-	466,862	0.04%	59,878	0.01%	14,969	0.00%	10,030	0.00%
DWI restoration fee.....	60,783	0.01%	19,370	0.00%	10,083	0.00%	185,588	0.02%	-	-
AOC: DWI community service fee.....	7,992,121	0.70%	7,476,512	0.70%	7,046,139	0.69%	6,304,835	0.73%	5,672,507	0.65%
AOC: probation supervision fee.....	14,728,807	1.29%	13,647,901	1.28%	13,092,871	1.29%	12,439,135	1.45%	11,459,630	1.31%
AOC: parole supervision fee.....	837,392	0.07%	930,694	0.09%	1,138,429	0.11%	1,186,319	0.14%	1,209,269	0.14%
Butner Fire and Police District Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous.....	28,055	0.00%	33,244	0.00%	23,585	0.00%	146,573	0.02%	152,345	0.02%
Master Settlement Agreement.....	121,410,749	10.64%	164,576,047	15.42%	138,621,827	13.63%	127,230,121	14.81%	131,053,787	14.94%
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%	1,541,901	0.18%
Total General Fund Non-tax Revenue and Transfers.....	1,140,731,536	100.00%	1,067,387,263	100.00%	1,016,805,580	100.00%	858,820,449	100.00%	876,918,158	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	Amount [\$]	Percent of total								
Income from treasurer's investments.....	93,798,519	10.09%	145,795,184	14.73%	135,546,507	14.36%	23,277,758	2.73%	59,932,266	6.16%
Judicial Department receipts.....	239,670,454	25.79%	231,303,525	23.36%	203,314,930	21.55%	178,609,412	20.97%	207,649,456	21.33%
Sales tax reimbursement - Highway Fund†.....	-	-	-	-	-	-	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	1,734,032	0.19%	2,545,157	0.26%	1,928,570	0.20%	2,201,062	0.26%	1,226,081	0.13%
Secretary of State.....	124,166,883	13.36%	125,776,076	12.71%	141,398,545	14.98%	159,313,245	18.70%	166,891,475	17.14%
Cost of local sales and use tax administration.....	13,710,793	1.48%	14,420,190	1.46%	14,678,240	1.56%	16,675,960	1.96%	16,896,845	1.74%
Disproportionate share payments.....	160,960,140	17.32%	163,300,000	16.50%	165,300,000	17.52%	177,606,045	20.85%	167,364,119	17.19%
Intrastate transfer of funds.....	13,076,466	1.41%	25,134,408	2.54%	9,213,482	0.98%	15,487,962	1.82%	5,701,981	0.59%
Banking and investment fees.....	3,911,464	0.42%	3,771,028	0.38%	3,937,705	0.42%	3,905,651	0.46%	3,823,390	0.39%
Insurance Department.....	84,479,768	9.09%	88,514,844	8.94%	92,422,788	9.79%	100,015,787	11.74%	110,765,950	11.38%
Reversions of capital improvements funds.....	66,559	0.01%	43,508	0.00%	28,250	0.00%	-	-	-	-
ABC Board application fee.....	25,470,220	2.74%	26,521,850	2.68%	23,233,580	2.46%	4,454,274	0.52%	30,647,220	3.15%
Gasoline and oil inspection fee.....	1,445,343	0.16%	1,490,120	0.15%	1,350,980	0.14%	1,157,658	0.14%	1,357,847	0.14%
Transfer of Use Tax from Highway Trust Fund†††.....	-	-	-	-	-	-	-	-	-	-
DST: deed/mortgage regulation fee.....	1,403,022	0.15%	1,365,572	0.14%	1,479,437	0.16%	1,845,773	0.22%	1,793,686	0.18%
DHHS Health Services Regulation.....	3,501,716	0.38%	3,288,074	0.33%	3,526,207	0.37%	3,888,424	0.46%	2,815,102	0.29%
State Board of Elections.....	800	0.00%	47,022	0.00%	12,660	0.00%	6,502	0.00%	-	-
DWI restoration fee.....	-	-	-	-	-	-	-	-	-	-
AOC: DWI community service fee.....	5,103,914	0.55%	4,781,721	0.48%	3,744,191	0.40%	3,315,618	0.39%	3,286,492	0.34%
AOC: probation supervision fee.....	10,894,047	1.17%	10,854,783	1.10%	9,723,589	1.03%	8,964,846	1.05%	7,677,119	0.79%
AOC: parole supervision fee.....	1,187,628	0.13%	1,146,098	0.12%	1,029,252	0.11%	961,346	0.11%	961,221	0.10%
Butner Fire and Police District Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous.....	104,185	0.01%	5,985	0.00%	24,122	0.00%	364,474	0.04%	8,001,600	0.82%
Master Settlement Agreement.....	143,153,549	15.40%	138,425,927	13.98%	131,694,157	13.96%	149,734,391	17.58%	176,899,858	18.17%
Reversion of Rural Economic Development Center.....	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	1,439,947	0.15%	1,439,947	0.15%	32,585	0.00%	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	929,279,450	100.00%	989,971,021	100.00%	943,619,777	100.00%	851,786,189	100.00%	973,691,710	100.00%

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, 2022)†

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 7/1/2022 [1,000s]	GDP††† [current \$] [1,000s]	Personal income calendar year 2021		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 [\$]			[1,000s]	[1,000s]	Amount [\$1,000s]	Per capita [\$]
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]										
Alabama.....	495,753	97.70	4,329,546	853.23	3,211,041	632.81	596,971	117.65	6,089,061	1,199.98	1,463,618	288.44	138,910	27.38	16,324,900	3,217.18	5,074	257,986,500	252,791,900	50,059	6.46%	29
Alaska.....	125,219	170.70	-	-	270,644	368.93	139,377	189.99	-	-	413,175	563.23	1,479,380	2,016.65	2,427,795	3,309.50	734	58,646,000	48,207,900	65,662	5.04%	45
Arizona.....	1,254,846	170.51	11,169,103	1,517.71	2,374,074	322.60	637,701	86.65	7,529,879	1,023.19	1,163,469	158.10	227,688	30.94	24,356,760	3,309.70	7,359	432,279,800	409,885,700	56,420	5.94%	38
Arkansas.....	1,318,147	432.80	4,587,956	1,506.40	1,628,175	534.59	447,288	146.86	3,717,880	1,220.72	826,703	271.44	241,980	79.45	12,768,129	4,192.27	3,046	151,931,900	156,361,500	51,636	8.17%	7
California.....	2,986,154	76.51	52,228,035	1,338.17	19,798,483	507.27	10,974,064	281.17	146,190,014	3,745.64	46,005,502	1,178.74	2,646,166	67.80	280,828,418	7,195.32	39,029	3,416,939,400	3,013,676,900	76,991	9.32%	5
Colorado.....	-	-	4,286,196	733.95	3,204,813	548.78	718,795	123.08	11,685,999	2,001.05	1,508,480	258.30	306,810	52.54	21,711,093	3,717.70	5,840	447,051,700	417,967,700	71,923	5.19%	44
Connecticut.....	-	-	5,193,413	1,432.19	3,005,288	828.77	400,119	110.34	9,861,264	2,719.44	3,487,484	961.74	529,909	146.13	22,477,477	6,198.62	3,626	295,907,500	292,370,900	80,691	7.69%	12
Delaware.....	-	-	-	-	644,552	632.91	2,437,040	2,393.02	2,405,043	2,361.60	498,885	489.87	325,371	319.49	6,310,891	6,196.89	1,018	82,952,800	59,172,300	58,889	10.67%	3
Florida.....	-	-	37,841,294	1,701.13	9,174,155	412.42	2,245,168	100.93	-	-	3,780,770	169.96	6,195,472	278.51	59,236,859	2,662.95	22,245	1,292,391,300	1,376,879,500	63,078	4.30%	48
Georgia.....	799,564	73.27	8,320,361	762.44	3,084,705	282.67	743,492	68.13	18,286,845	1,675.71	2,509,683	229.97	189,166	17.33	33,933,816	3,109.52	10,913	701,606,100	606,113,600	56,184	5.60%	42
Hawaii.....	-	-	4,265,799	2,961.96	1,382,170	959.71	310,983	215.93	3,759,856	2,610.66	314,873	218.63	245,823	170.69	10,279,504	7,137.57	1,440	93,089,800	88,948,000	61,464	11.56%	1
Idaho.....	-	-	2,904,133	1,497.72	690,814	356.27	471,370	243.10	2,594,552	1,338.06	1,040,953	536.84	8,467	4.37	7,710,289	3,976.36	1,939	98,792,800	103,114,000	54,148	7.48%	15
Illinois.....	68,795	5.47	15,289,031	1,215.15	10,576,377	840.59	3,546,164	281.84	22,697,437	1,803.96	9,629,688	765.35	763,686	60.70	62,571,178	4,973.06	12,582	943,993,300	853,520,900	67,278	7.33%	18
Indiana.....	15,898	2.33	10,388,976	1,520.40	4,692,622	686.75	871,383	127.52	11,749,037	1,719.45	1,539,543	225.31	1,508	0.22	29,258,967	4,281.99	6,833	422,951,900	387,919,300	56,934	7.54%	13
Iowa.....	2,110	0.66	4,235,827	1,323.48	1,571,272	490.94	1,135,112	354.67	4,974,623	1,554.32	860,164	268.76	129,847	40.57	12,908,955	4,033.40	3,201	220,818,200	185,621,700	58,049	6.95%	24
Kansas.....	841,790	286.60	4,269,472	1,453.61	1,270,191	432.46	436,528	148.62	4,836,130	1,646.54	868,262	295.61	70,203	23.90	12,592,576	4,287.35	2,937	191,831,700	172,071,000	58,569	7.32%	19
Kentucky.....	725,415	160.76	5,162,018	1,143.99	2,556,458	566.55	551,706	122.27	6,180,726	1,369.75	1,168,370	258.93	201,851	44.73	16,546,544	3,666.98	4,512	237,925,900	232,362,600	51,561	7.12%	23
Louisiana.....	94,860	20.67	4,748,279	1,034.43	2,992,828	652.00	638,392	139.08	4,478,708	975.70	1,039,929	226.55	491,032	106.97	14,484,028	3,155.40	4,590	263,162,700	252,319,200	54,531	5.74%	40
Maine.....	45,023	32.50	2,171,258	1,567.31	802,967	579.62	317,257	229.01	2,590,903	1,870.23	415,818	300.16	96,042	69.33	6,439,268	4,648.15	1,385	78,918,400	80,825,700	58,687	7.97%	9
Maryland.....	930,810	150.99	6,638,205	1,076.82	5,501,632	892.45	1,008,665	163.62	12,228,623	1,983.67	2,141,942	347.46	911,402	147.84	29,361,279	4,762.84	6,165	446,941,000	426,367,400	69,052	6.89%	25
Massachusetts.....	12,996	1.86	8,716,276	1,248.40	3,051,607	437.07	1,299,106	186.07	24,399,902	3,494.70	4,601,008	658.98	1,411,439	202.15	43,492,334	6,229.23	6,982	645,434,000	583,363,100	83,461	7.46%	16
Michigan.....	2,535,211	252.66	12,204,862	1,216.34	4,813,123	479.68	2,240,237	223.26	12,879,815	1,283.60	1,794,301	178.82	589,440	58.74	37,056,989	3,693.10	10,034	576,502,200	568,132,000	56,601	6.52%	28
Minnesota.....	773,877	135.36	7,287,411	1,274.65	4,804,744	840.40	1,474,333	257.88	15,130,683	2,646.53	4,729,850	827.30	710,983	124.36	34,911,881	6,106.48	5,717	413,063,100	381,789,100	66,846	9.14%	6
Mississippi.....	29,025	9.87	4,770,468	1,622.58	1,473,638	501.23	609,768	207.40	2,537,787	863.18	710,719	241.74	51,364	17.47	10,182,769	3,463.46	2,940	128,364,500	137,381,700	46,577	7.41%	17
Missouri.....	39,591	6.41	4,553,244	737.01	1,909,068	309.01	675,239	109.30	8,942,661	1,447.51	751,969	121.72	15,617	2.53	16,887,389	2,733.49	6,178	365,145,400	345,961,200	56,073	4.88%	46
Montana.....	359,844	320.47	-	-	851,812	758.60	499,840	445.15	2,387,008	2,125.82	291,198	259.33	233,164	207.65	4,622,866	4,117.02	1,123	59,996,700	64,542,100	58,344	7.16%	22
Nebraska.....	122	0.06	2,635,775	1,339.37	649,377	329.98	204,270	103.80	3,239,491	1,646.15	715,153	363.40	31,794	16.16	7,475,982	3,798.92	1,968	149,360,300	123,080,500	62,682	6.07%	35
Nevada.....	1,399,442	440.38	5,506,268	1,732.74	3,335,944	1,049.77	664,675	209.16	-	-	-	-	1,165,884	366.89	12,072,213	3,798.96	3,178	200,127,300	192,006,100	61,024	6.29%	33
New Hampshire.....	406,541	291.38	-	-	943,410	676.17	545,704	391.12	153,620	110.10	1,213,000	869.39	235,385	168.71	3,497,660	2,506.87	1,395	99,100,000	100,196,800	72,214	3.49%	50
New Jersey.....	5,068	0.55	14,178,031	1,530.82	5,562,853	600.63	2,187,730	236.21	20,630,297	2,227.49	8,660,149	935.05	1,547,801	167.12	52,771,929	5,697.87	9,262	692,227,300	705,095,200	76,079	7.48%	14
New Mexico.....	116,584	55.17	3,291,197	1,557.34	895,929	423.94	372,541	176.28	1,301,085	615.65	310,081	146.73	2,314,300	1,095.09	8,601,717	4,070.19	2,113	111,730,600	108,248,300	51,141	7.95%	10
New York.....	-	-	18,034,495	916.52	13,188,794	670.26	1,893,522	96.23	70,196,866	3,567.43	7,780,845	395.43	6,889,195	350.11	117,983,717	5,995.98	19,677	1,911,345,800	1,508,135,100	75,948	7.82%	11
North Carolina.....	-	-	11,039,816	1,031.86	5,288,783	494.33	2,657,879	248.42	17,672,005	1,651.75	1,631,119	152.46	163,992	15.33	38,453,594	3,594.14	10,699	659,529,300	599,133,500	56,705	6.42%	31
North Dakota.....	5,322	6.83	1,074,703	1,379.13	511,613	656.54	198,784	255.09	472,925	606.89	229,201	294.13	2,858,236	3,667.88	5,350,784	6,866.49	779	63,208,600	51,261,700	65,895	10.44%	4
Ohio.....	-	-	15,640,329	1,330.41	8,373,833	712.30	2,065,666	175.71	11,246,994	956.70	721	0.06	61,084	5.20	37,388,627	3,180.37	11,756	759,626,200	670,872,700	57,026	5.57%	43
Oklahoma.....	-	-	3,546,080	882.15	1,802,109	448.31	1,173,638	291.96	4,157,808	1,034.33	811,693	201.92	1,696,703	422.09	13,188,031	3,280.77	4,020	217,730,800	220,176,500	55,165	5.99%	36
Oregon.....	22,884	5.40	-	-	2,661,504	627.69	2,564,973	604.93	11,772,886	2,776.53	1,488,974	351.16	374,473	88.32	18,885,694	4,454.03	4,240	275,444,000	262,382,400	61,646	7.20%	21
Pennsylvania.....	39,729	3.06	14,760,853	1,137.90	11,001,756	848.12	2,914,911	224.71	17,381,999	1,339.96	5,007,127	385.99	2,573,426	198.38	53,679,801	4,138.13	12,972	844,391,600	833,322,000	64,042	6.44%	30
Rhode Island.....	4,135	3.78	1,499,910	1,371.37	855,584	782.26	150,403	137.51	1,939,003	1,772.83	290,800	265.88	56,195	51.38	4,796,030	4,385.01	1,094	67,236,700	69,837,300	63,663	6.87%	26
South Carolina.....	86,957	16.46	4,876,547	923.13	2,112,221	399.84	678,982	128.53	6,854,835	1,297.62	1,204,176	227.95	237,831	45.02	16,051,549	3,038.55	5,283	271,494,500	274,347,800	52,828	5.85%	39

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Population, GDP, Personal Income (PI), and Taxes as % of PI					
	Property		General Sales and Gross Receipts ^{††}		Selective Sales		Licenses ^{††}		Taxes Based on Income				Other		Total		Popula- tion as of 7/1/2022 [1,000s]	GDP ^{†††} [current \$] calendar year 2021 [\$1,000s]	Personal income calendar year 2021		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 [\$]										
South Dakota....	-	-	1,524,337	1,675.42	542,718	596.51	337,471	370.92	-	-	61,818	67.95	9,050	9.95	2,475,394	2,720.74	910	62,607,100	58,627,900	65,421	4.22%	49
Tennessee.....	-	-	12,887,107	1,827.61	3,697,895	524.42	2,517,390	357.01	9,480	1.34	2,999,297	425.35	538,996	76.44	22,650,165	3,212.18	7,051	438,180,000	396,986,100	56,970	5.71%	41
Texas.....	-	-	48,866,003	1,627.26	18,051,509	601.12	4,396,703	146.41	-	-	-	-	10,945,517	364.49	82,259,732	2,739.29	30,030	2,087,490,900	1,789,719,400	60,548	4.60%	47
Utah.....	-	-	4,280,780	1,266.20	1,272,219	376.31	387,595	114.65	6,812,367	2,015.02	935,481	276.70	97,806	28.93	13,786,248	4,077.81	3,381	232,125,100	190,468,300	57,042	7.24%	20
Vermont.....	1,235,599	1,909.55	545,564	843.14	845,613	1,306.85	143,122	221.19	1,268,299	1,960.08	240,402	371.53	136,891	211.56	4,415,490	6,823.88	647	37,593,500	39,603,500	61,214	11.15%	2
Virginia.....	54,712	6.30	7,097,323	817.32	5,834,004	671.84	1,090,979	125.64	19,732,749	2,272.41	1,978,697	227.87	966,153	111.26	36,754,617	4,232.64	8,684	613,920,300	578,639,700	66,838	6.35%	32
Washington.....	4,399,803	565.11	21,477,182	2,758.51	5,262,593	675.92	1,909,969	245.31	-	-	-	-	3,022,279	388.18	36,071,826	4,633.04	7,786	688,631,900	574,266,800	74,188	6.28%	34
West Virginia....	7,908	4.45	1,655,483	932.58	1,545,502	870.63	191,808	108.05	2,502,828	1,409.92	366,316	206.36	794,369	447.49	7,064,214	3,979.49	1,775	86,509,900	87,617,400	49,071	8.06%	8
Wisconsin.....	88,838	15.08	6,978,336	1,184.27	2,899,113	492.00	1,336,599	226.83	8,994,997	1,526.51	2,927,101	496.75	138,830	23.56	23,363,814	3,964.98	5,893	369,032,400	355,048,000	60,381	6.58%	27
Wyoming.....	268,292	461.47	978,080	1,682.34	199,667	343.44	216,748	372.82	-	-	-	-	778,220	1,338.57	2,441,007	4,198.64	581	42,176,200	40,866,600	70,522	5.97%	37
Total 50 states...	21,596,864	64.93 ^{††}	427,935,362	1,286.58 ^{††}	192,671,796	579.26 ^{††}	66,228,160	199.11 ^{††}	554,474,970	1,667.01 ^{††}	132,408,507	398.08 ^{††}	55,847,130	167.90 ^{††}	1,451,162,789	4,362.88 ^{††}	332,616	23,305,444,900	21,327,606,500	64,363 ^{††}	6.80% ^{††}	-

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, 2022 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, 2021 population estimates of the Bureau of the Census.

^{††}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 \$24,891,884.43 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, District of Columbia, and Puerto Rico: July 1, 2022 (NST-EST2022-POP)*, December 2022 release.

U.S. Census Bureau, *2022 Annual Survey of State Government Tax Collections Detailed Table*, April 17, 2023 release.

U.S. Bureau of Economic Analysis, *SAGDPI State Annual Gross Domestic Product (GDP) Summary*, September 29, 2023 update.

U.S. Bureau of Economic Analysis, *SAINCI-State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 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
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%
2021-22†,††...	173,009	-	173,009	-	-	-	173,009	-97.50%	-	435.19%

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.

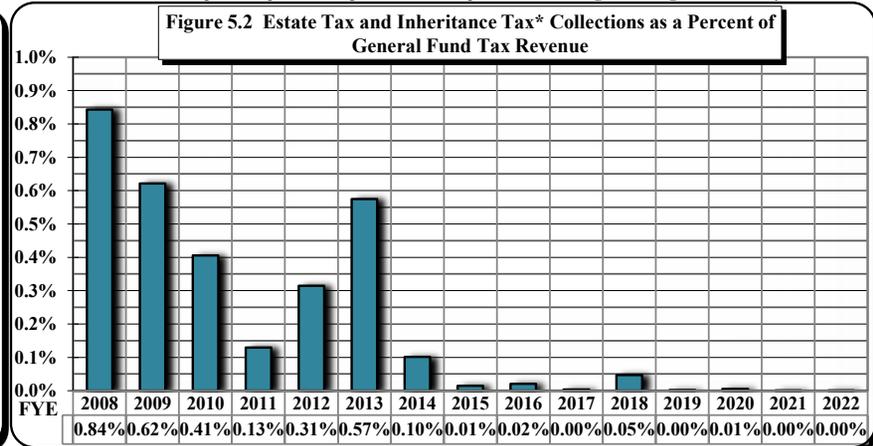
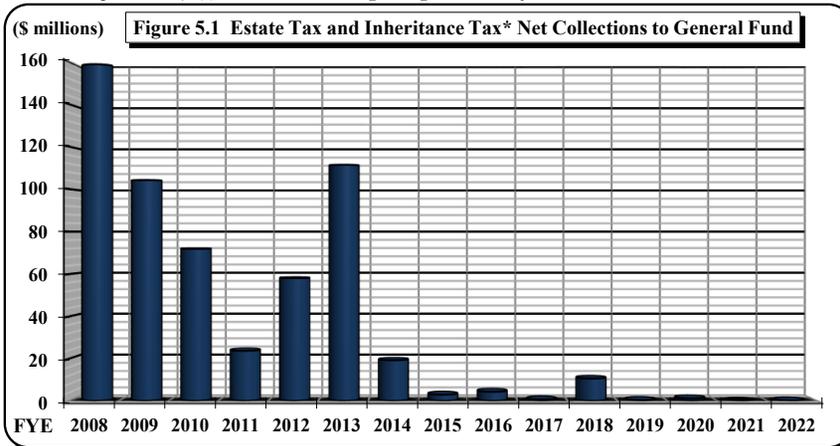


TABLE 6. PRIVILEGE TAX COLLECTIONS

[§ 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	to General Fund	
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%
2021-22.....	39,037,986	100,572	38,937,414	-	-	-	-	122,690	416,922	1,716	38,396,085	-6.92%	-21.49%	-6.88%	-6.91%

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

Base

\$50

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

\$12.50

In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) is liable for a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.

.277% of face value

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

\$250 annual tax per location

Loan agencies; check cashing establishments; pawnbroker establishments

Repealed:

\$30 per \$1 million in assets

Banks: the privilege tax on banks and banking associations operating in this State is repealed effective June 30, 2016. [SL 2015-241, s. 32.13(g)]

\$15 per ton

Publishers of newsprint publications: the number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled post-consumer recovered paper needed to achieve the applicable minimum recycled content percentage (repealed effective October 22, 2015). [SL 2015-286, s. 4.11(a)]

3% of gross receipts

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

[rate repealed on/after 1/1/14]†

†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.)

1% of gross receipts

†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)]

[rate repealed on/after 1/1/14]††

††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.

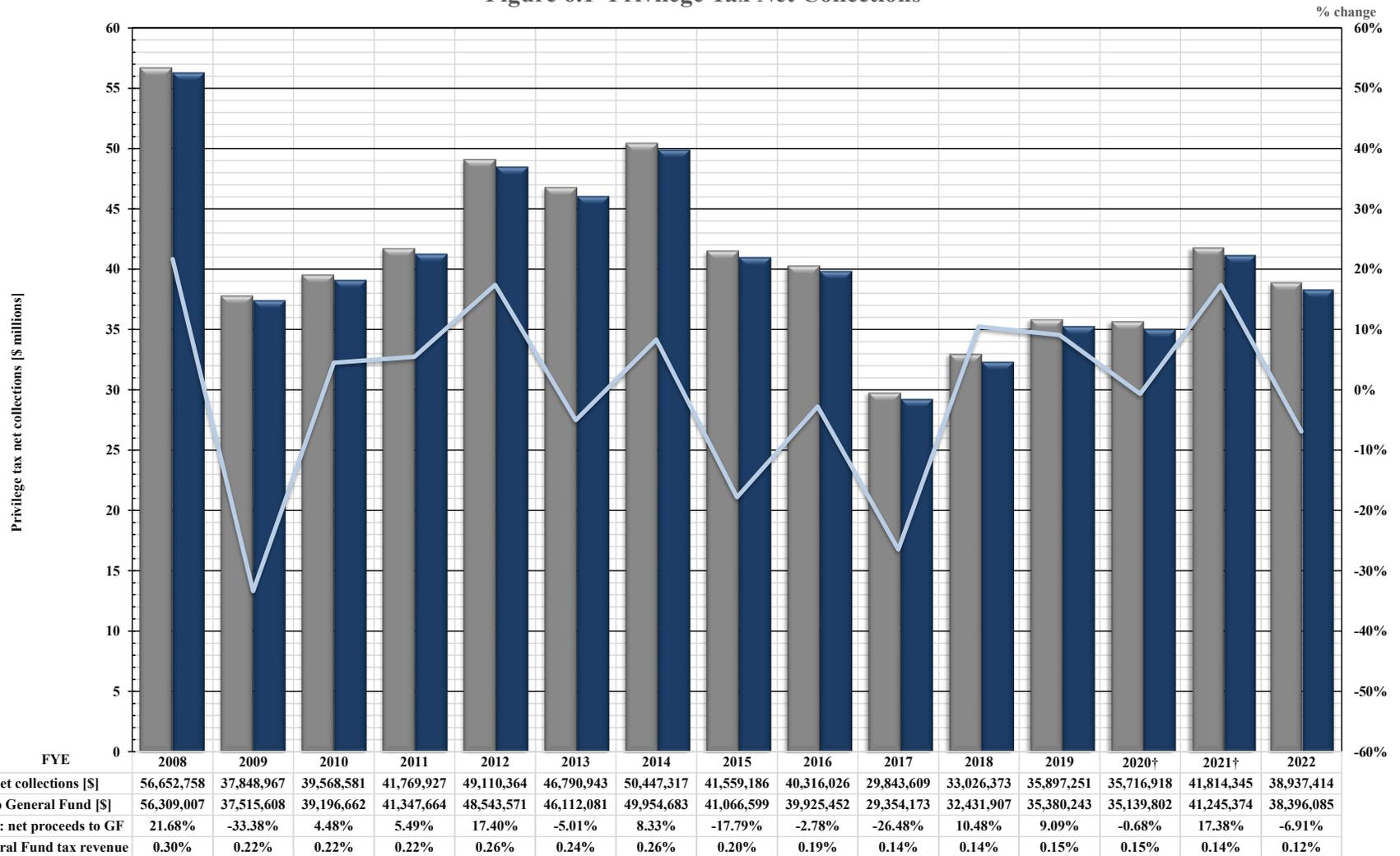
2003-04 § 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.]

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, 2022)

State	Cigarette excise tax rate as of 1/01/2023		Tobacco Products net tax collections [cigarette/other]†††		Cigarette tax rate as of 6/30/2022	Cigarette tax net collections			Average retail price per pack†† [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/22)		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 7/1/2022 [1,000s]
	Rate		Amount	Per capita		Amount	Amount	Per 1¢ of tax†	Wtd. avg price	Cigarette taxes		Total	Per capita	Amount	Per capita		Ciga- rettes	Other Tobacco Products		
	[\$]	Rank	[\$1,000s]	[\$]						[\$]	[\$]	As % of price	[\$]		[\$]					
Alabama.....	0.675	40	159,296	31.39	0.675	146,972	28.96	.43	6.860	1.685	24.6%	226.3	44.9	12,324	2.43	-	92.3%	7.7%	CSCSn	5,074
Alaska.....	2.000	18	52,234	71.20	2.000	38,868	52.98	.27	10.835	3.010	27.8%	19.6	26.7	13,366	18.22	-	74.4%	25.6%	CSCSn	734
Arizona.....	2.000	18	289,218	39.30	2.000	261,115	35.48	.18	8.589	3.010	35.0%	144.4	19.8	28,103	3.82	-	90.3%	9.7%	CSCSn	7,359
Arkansas.....	1.150	35	220,837	72.51	1.150	146,744	48.18	.42	7.398	2.160	29.2%	131.8	43.5	74,093	24.33	-	66.4%	33.6%	CSCSn	3,046
California.....	2.870	12	1,837,421	47.08	2.870	1,552,564	39.78	.14	9.564	3.880	40.6%	541.9	13.8	284,858	7.30	see note‡	84.5%	15.5%	CSCSnEA	39,029
Colorado.....	1.940	23	369,275	63.23	1.940	264,659	45.32	.23	8.551	2.950	34.5%	140.2	24.1	104,615	17.91	42,191	71.7%	28.3%	CSCSnEA	5,840
Connecticut.....	4.350	1	322,462	88.93	4.350	296,349	81.72	.19	11.167	5.360	48.0%	68.6	19.0	26,113	7.20	6,122	91.9%	8.1%	CSCSnE	3,626
Delaware.....	2.100	16	113,402	111.35	2.100	105,123	103.22	.49	8.408	3.110	37.0%	50.1	50.0	8,279	8.13	see note‡	92.7%	7.3%	CSCSnE	1,018
Florida.....	1.339	32	1,063,590	47.81	1.339	923,320	41.51	.31	7.632	2.349	30.8%	703.4	32.3	140,270	6.31	-	86.8%	13.2%	SChSn	22,245
Georgia.....	0.370	49	233,473	21.39	0.370	148,730	13.63	.37	6.726	1.380	20.5%	414.0	38.3	84,742	7.77	8,651	63.7%	36.3%	CSCSnE	10,913
Hawaii.....	3.200	7	95,619	66.39	3.200	85,132	59.11	.19	10.528	4.210	40.0%	26.6	18.5	10,488	7.28	-	89.0%	11.0%	CSCSn	1,440
Idaho.....	0.570	45	45,314	23.37	0.570	31,496	16.24	.29	6.977	1.580	22.7%	57.1	30.0	13,819	7.13	-	69.5%	30.5%	CSCSn	1,939
Illinois.....	2.980	11	844,425	67.11	2.980	778,431	61.87	.21	10.103	3.990	39.5%	264.7	20.9	65,994	5.25	see note‡	92.2%	7.8%	CSCSnE	12,582
Indiana.....	0.995	38	375,076	54.89	0.995	333,581	48.82	.49	7.136	2.005	28.1%	351.2	51.6	41,495	6.07	-	88.9%	11.1%	CSCSn	6,833
Iowa.....	1.360	31	192,906	60.27	1.360	161,705	50.52	.37	7.620	2.370	31.1%	120.7	37.8	31,201	9.75	-	83.8%	16.2%	CSCSn	3,201
Kansas.....	1.290	33	121,864	41.49	1.290	108,339	36.89	.29	7.624	2.300	30.2%	84.5	28.8	13,525	4.60	3,350	88.9%	11.1%	CSCSnE	2,937
Kentucky.....	1.100	36	373,978	82.88	1.100	329,595	73.04	.66	7.129	2.110	29.6%	300.5	66.6	44,383	9.84	21,377	88.1%	11.9%	CSCSnE	4,512
Louisiana.....	1.080	37	275,173	59.95	1.080	216,956	47.26	.44	7.274	2.090	28.7%	210.8	45.6	58,216	12.68	5,224	78.8%	21.2%	CSCSnE	4,590
Maine.....	2.000	18	141,941	102.46	2.000	114,434	82.60	.41	8.605	3.010	35.0%	57.9	42.2	27,507	19.86	see note‡	80.6%	19.4%	CSCSnE	1,385
Maryland.....	3.750	4	482,199	78.22	3.750	427,046	69.27	.19	10.795	4.760	44.1%	114.2	18.5	55,153	8.95	see note‡	88.6%	11.4%	CSCSnEA	6,165
Massachusetts.....	3.510	5	404,039	57.87	3.510	360,897	51.69	.15	11.102	4.520	40.7%	103.1	14.8	43,142	6.18	16,326	89.3%	10.7%	CSCSnE	6,982
Michigan.....	2.000	18	833,014	83.02	2.000	727,246	72.48	.36	8.320	3.010	36.2%	369.2	36.7	105,768	10.54	-	87.3%	12.7%	CSCSn	10,034
Minnesota.....	3.040	9	574,652	100.51	3.040	429,277	75.09	.25	10.615	4.713	44.4%	116.5	20.4	145,375	25.43	see note‡	74.7%	25.3%	CSCSnEA	5,717
Mississippi.....	0.680	39	116,487	39.62	0.680	90,290	30.71	.45	6.809	1.690	24.8%	149.7	50.7	26,196	8.91	-	77.5%	22.5%	CSCSn	2,940
Missouri.....	0.170	50	96,111	15.56	0.170	67,977	11.00	.65	6.509	1.180	18.1%	412.0	66.8	28,134	4.55	-	70.7%	29.3%	CSCSn	6,178
Montana.....	1.700	26	74,425	66.28	1.700	62,489	55.65	.33	8.100	2.710	33.5%	34.8	31.5	11,936	10.63	-	84.0%	16.0%	CSCSn	1,123
Nebraska.....	0.640	41	54,802	27.85	0.640	44,951	22.84	.36	7.057	1.650	23.4%	71.6	36.4	9,852	5.01	-	82.0%	18.0%	CSCSn	1,968
Nevada.....	1.800	24	188,830	59.42	1.800	153,075	48.17	.27	8.244	2.810	34.1%	85.4	27.2	35,755	11.25	-	81.1%	18.9%	CSCSn	3,178
New Hampshire.....	1.780	25	232,634	166.74	1.780	204,506	146.57	.82	8.105	2.790	34.4%	114.9	82.7	28,128	20.16	7,883	87.9%	12.1%	CSCSnEA	1,395
New Jersey.....	2.700	13	559,783	60.44	2.700	521,238	56.28	.21	9.363	3.710	39.6%	193.3	20.9	38,545	4.16	3,112	93.1%	6.9%	CSCSnEA	9,262
New Mexico.....	2.000	18	88,679	41.96	2.000	76,688	36.29	.18	8.758	3.010	34.4%	40.0	18.9	11,991	5.67	-	86.5%	13.5%	CSCSn	2,113
New York.....	4.350	1	927,879	47.15	4.350	846,388	43.01	.10	11.789	5.360	45.5%	194.7	9.8	81,482	4.14	29,145	91.2%	8.8%	CSCSnE	19,677
North Carolina.....	0.450	47	301,715	28.20	0.450	231,435	21.63	.48	6.713	1.460	21.8%	514.3	48.7	70,280	6.57	6,507	76.7%	23.3%	CSCSnE	10,699
North Dakota.....	0.440	48	24,371	31.27	0.440	17,601	22.59	.51	6.767	1.450	21.4%	40.0	51.7	6,770	8.69	-	72.2%	27.8%	CSCSn	779
Ohio.....	1.600	28	882,716	75.09	1.600	770,478	65.54	.41	7.765	2.610	33.6%	490.4	41.6	112,238	9.55	14,001	87.3%	12.7%	CSCSnE	11,756
Oklahoma.....	2.030	17	441,542	109.84	2.030	349,236	86.88	.43	8.571	3.040	35.5%	178.3	44.7	92,306	22.96	-	79.1%	20.9%	CSCSn	4,020
Oregon.....	3.330	6	453,496	106.95	3.330	361,208	85.19	.26	10.326	4.340	42.0%	108.6	25.6	92,288	21.77	36,454	79.6%	20.4%	CSCSnE	4,240
Pennsylvania.....	2.600	14	1,212,635	93.48	2.600	1,062,835	81.93	.32	9.614	3.610	37.6%	411.3	31.7	149,800	11.55	74,000	87.6%	12.4%	SChSnE	12,972
Rhode Island.....	4.250	3	148,186	135.49	4.250	136,795	125.07	.29	11.329	5.260	46.4%	32.6	29.7	11,390	10.41	-	92.3%	7.7%	CSCSnE	1,094
South Carolina.....	0.570	45	138,734	26.26	0.570	126,343	23.92	.42	6.680	1.580	23.7%	229.4	44.2	12,391	2.35	-	91.1%	8.9%	CSCSn	5,283
South Dakota.....	1.530	29	56,270	61.85	1.530	44,632	49.06	.32	7.722	2.540	32.9%	29.8	33.2	11,638	12.79	-	79.3%	20.7%	CSCSn	910
Tennessee.....	0.620	42	227,921	32.32	0.620	203,891	28.92	.47	6.934	1.630	23.5%	335.6	48.1	24,030	3.41	-	89.5%	10.5%	CSCSn	7,051
Texas.....	1.410	30	1,333,772	44.42	1.410	1,086,285	36.17	.26	7.596	2.420	31.9%	760.9	25.8	247,487	8.24	-	81.4%	18.6%	CSCSnA	30,030
Utah.....	1.700	26	109,179	32.29	1.700	74,491	22.03	.13	8.232	2.710	32.9%	45.8	13.7	34,688	10.26	13,799	68.2%	31.8%	CSCSnEA	3,381
Vermont.....	3.080	8	75,991	117.44	3.080	56,770	87.73	.29	9.994	4.090	40.9%	18.9	29.2	19,221	29.70	see note‡	74.7%	25.3%	CSCSnE	647
Virginia.....	0.600	43	278,955	32.12	0.600	219,923	25.33	.42	7.451	1.610	21.6%	371.4	43.0	59,031	6.80	10,110	78.8%	21.2%	CSCSnE	8,684
Washington.....	3.025	10	375,981	48.29	3.025	319,596	41.05	.14	9.940	4.035	40.6%	101.5	13.1	56,385	7.24	10,485	85.0%	15.0%	CSCSnE	7,786
West Virginia.....	1.200	34	166,171	93.61	1.200	146,328	82.43	.69	7.238	2.210	30.5%	127.2	71.3	19,843	11.18	3,947	88.1%	11.9%	CSCSnE	1,775
Wisconsin.....	2.520	15	580,949	98.59	2.520	482,440	81.87	.33	9.129	3.530	38.7%	193.0	32.7	98,509	16.72	4,126	83.0%	17.0%	CSCSnE	5,893
Wyoming.....	0.600	43	21,242	36.54	0.600	14,128	24.30	.41	6.909	1.610	23.3%	25.1	43.3	7,114	12.24	-	66.5%	33.5%	CSCSn	581
Total 50 states..	-	-	18,590,856	55.89 ^a	-	15,760,597	47.38 ^a	-	8.073 ^a	2.946 ^a	36.5% ^a	9,927.8	-	2,830,259	8.51 ^a	316,810	84.8%	15.2%	-	332,616

^a 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 6/30/2022.

Per capita tax collection amounts are computations based on July 1, 2022 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, 2022; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: NYC [NY]= \$1.50/pack-price/pack=\$14.06; Chicago, Cook County [IL] local taxes=\$4.18/pack-price/pack=\$15.59.

†††C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff A=Alternative nicotine products 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 6/30/2022). ‡vapor products tax revenue included in Other Tobacco Products; NY: vapor revenues are sourced to a 20% supplementary sales 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, 2022 (NST-EST2022-POP)*, December 2022 release.

Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 57, 2022.

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	OTP non-vapor													YoY % change
[\$]		[\$]		[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]						
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	34,165,586	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%
2021-22...	231,451,075	-6.0%	6,507,171	13.7%	57,304,086	2.8%	295,262,333	54,265	231,435,395	63,772,672	19,588	93,510	385	43,524,272	251,570,313	-6.0%	4.2%	-5.1%

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

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

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

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

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

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

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

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

Cigarette tax/other tobacco products tax discount:

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

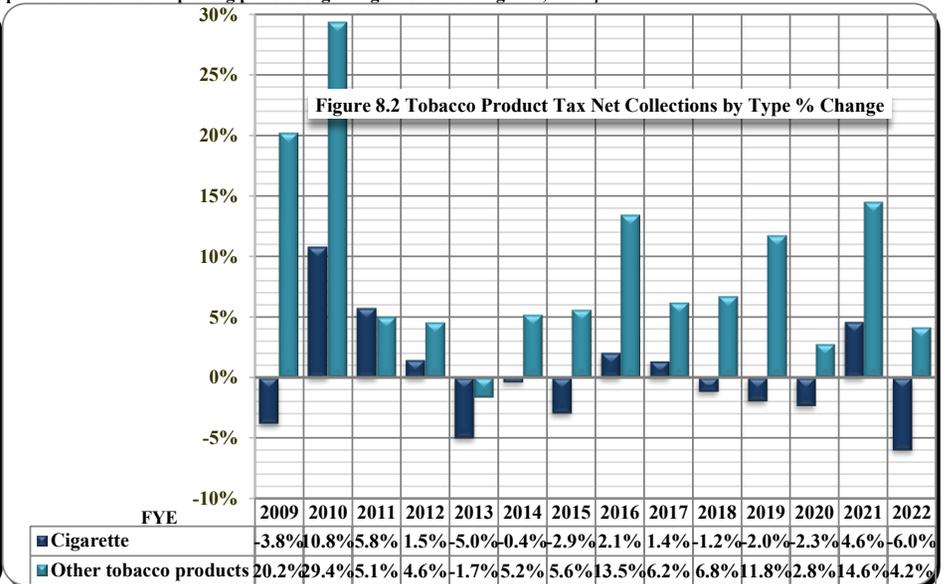
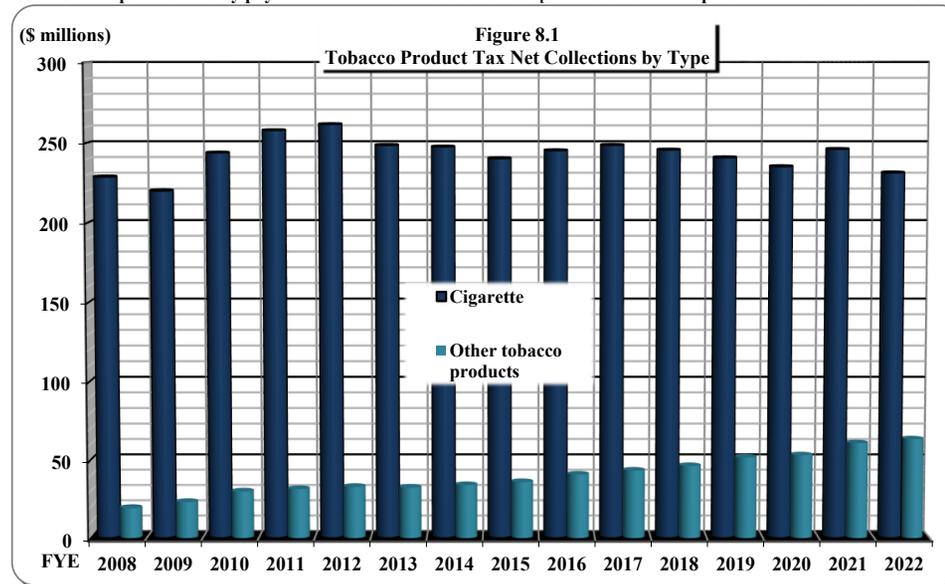
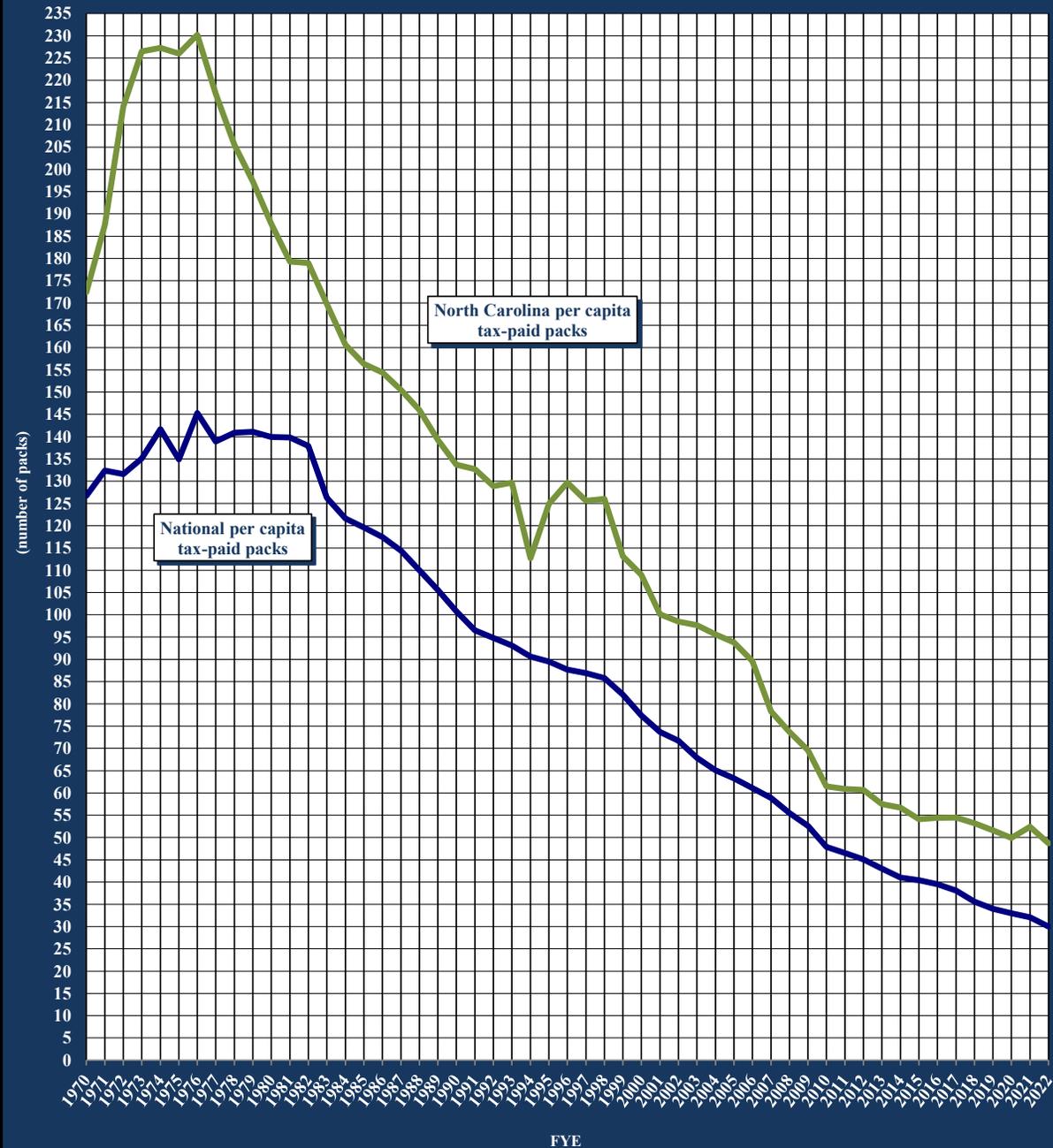


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National	Per capita North Carolina	rate of tax per pack (¢)
	cigarette sales (number of packs)	cigarette sales (number of packs)	
1970	126.7	172.4	2*
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5**
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
2015	40.4	54.1	45
2016	39.5	54.4	45
2017	38.1	54.5	45
2018	35.6	53.2	45
2019	34.0	51.6	45
2020	33.0	49.9	45
2021	32.1	52.4	45
2022	30.0	48.7	45

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



Source: Orzechowski and Walker. *The Tax Burden on Tobacco*,

Historical Compilation, Volume 57, 2022.

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

**Tax rate increase effective August 1, 1991.

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

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

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

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
(Collections data for fiscal year ending June 30, 2022)†

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2022]									Pop- ulation as of 7/1/2022 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2022				Personal income for calendar year 2021	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.53	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate >16.5% abv-\$9.16/gal vinous liquors: 58% of sales price	GC	yes	56% of selling price additional 2% sales tax	5,074	271,442	53.49	4,102	0.81	252,791,900	50,059
Alaska	1.07	n.a.		2.50	n.a.		12.80	n.a.	<21% abv-\$2.50/gal	734	42,032	57.30	1,397	1.90	48,207,900	65,662
Arizona	0.16	yes		0.84	yes	>24% abv-\$4.00/gal	3.00	yes		7,359	88,925	12.08	11,769	1.60	409,885,700	56,420
Arkansas	0.24	yes	3% off- and 10% on-premise retail tax	0.75	yes	0.5%-5% abv-\$0.25/gal \$0.05/case 3% off-and 10% on-premise retail tax	2.50	yes	0.5%-5% abv-\$0.50/gal <21% abv-\$1.00/gal \$0.20/case 3% off-14% on-premise retail tax	3,046	75,051	24.64	7,146	2.35	156,361,500	51,636
California	0.20	yes		0.20	yes	sparkling wine-\$0.30/gal champagne-\$0.30/gal	3.30	yes	>50% abv-\$6.60/gal	39,029	432,629	11.08	88,240	2.26	3,013,676,900	76,991
Colorado	0.08	yes		0.28	yes		2.28	yes		5,840	55,555	9.51	6,263	1.07	417,967,700	71,923
Connecticut	0.24	yes		0.72	yes	>21% aa-\$1.80/gal sparkling wine-\$1.80/gal	5.40	yes	<7% abv-\$2.46/gal	3,626	71,123	19.61	9,924	2.74	292,370,900	80,691
Delaware	0.16	n.a.		0.97	n.a.		3.75	n.a.	<=25% abv-\$2.50/gal	1,018	30,911	30.35	2,566	2.52	59,172,300	58,889
Florida	0.48	yes		2.25	yes	>17.259% abv-\$3.00/gal sparkling wine-\$3.50/gal wine coolers-\$2.25/gal	6.50	yes	<17.259% abv-\$2.25/gal >55.780% abv-\$9.53/gal	22,245	359,022	16.14	10,677	0.48	1,376,879,500	63,078
Georgia	0.32	yes	\$0.53/gal local tax	1.51	yes	>14% abv-\$2.54/gal \$0.83/gal local tax	3.79	yes	\$0.83/gal local tax	10,913	228,617	20.95	4,717	0.43	606,113,600	56,184
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		1,440	53,981	37.48	-	-	88,948,000	61,464
Idaho	0.15	yes	>5% abv-\$0.45/gal	0.45	yes		GC	yes	2% of price/unit	1,939	10,557	5.44	2,279	1.18	103,114,000	54,148
Illinois	0.231	yes	\$0.29/gal-Chicago \$0.09/gal-Cook Co.	1.39	yes	>20% abv-\$8.55/gal \$0.36-\$0.89/gal-Chicago \$0.24-\$0.45/gal-Cook Co.	8.55	yes	<20% abv-\$1.39/gal \$2.68/gal-Chicago \$2.50/gal-Cook Co.	12,582	320,000	25.43	20,395	1.62	853,520,900	67,278
Indiana	0.115	yes		0.47	yes	>21% abv-\$2.68/gal	2.68	yes	<=15% abv-\$0.47/gal	6,833	53,718	7.86	32,131	4.70	387,919,300	56,934
Iowa	0.19	yes		1.75	yes	<5% abv-\$0.19/gal	GC	yes		3,201	22,218	6.94	22,017	6.88	185,621,700	58,049
Kansas	0.18	--	8% off-and 10% on-premise retail tax	0.30	--	>14% abv-\$0.75/gal 8% off-and 11% on-premise retail tax	2.50	--	8% off-and 10% on-premise retail tax	2,937	163,962	55.82	3,951	1.35	172,071,000	58,569
Kentucky	0.08	yes	10.75% wholesale tax	0.50	yes	10.75% wholesale tax	1.92	yes	<=6% abv-\$0.25/gal \$0.05/case and 10.75% wholesale tax	4,512	186,487	41.33	8,027	1.78	232,362,600	51,561
Louisiana	0.40	yes	\$0.048/gal local tax	0.76	yes	>14%-24% abv-\$1.32/gal >24% abv-\$2.08/gal sparkling wine-\$2.08/gal	3.03	yes		4,590	79,331	17.28	-	-	252,319,200	54,531
Maine	0.35	yes	7% on-premise sales tax	0.60	yes	fortified wine-\$1.24/gal sparkling wine-\$1.24/gal hard cider-\$0.35/gal 7% on-premise sales tax	GC	yes		1,385	18,464	13.33	7,465	5.39	80,825,700	58,687
Maryland	0.09	--	9% sales tax	0.40	--	9% sales tax	1.50	yes	9% sales tax	6,165	36,930	5.99	1,174	0.19	426,367,400	69,052

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2022]									Pop- ulation as of 7/1/2022 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2022				Personal income for calendar year 2021	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Massachu- setts	0.11	yes	0.57% on private club sales	0.55	yes	sparkling wine-\$0.70/gal champagne-\$0.70/gal	4.05	yes	<=15% abv-\$1.10/gal >50% abv-\$4.05/gal 0.57% on private club sales	6,982	97,643	13.99	4,313	0.62	583,363,100	83,461
Michigan	0.20	yes		0.51	yes	>16% abv-\$0.76/gal	GC	yes		10,034	219,449	21.87	18,643	1.86	568,132,000	56,601
Minnesota	0.148	--	<3.2% abv-\$0.077/gal 9% sales tax	0.30	--	>14%<-21% abv-\$0.95/gal >21%<-24% abv-\$1.82/gal >24% abv-\$3.52/gal sparkling wine-\$1.82/gal \$0.01/bottle (except miniatures) 9% sales tax	5.03	--	\$0.01/bottle (except miniatures) \$0.14/bottle for miniatures 9% sales tax	5,717	105,074	18.38	3,336	0.58	381,789,100	66,846
Mississippi	0.4268	yes		0.35	yes	sparkling wine-\$1.00/gal champagne-\$1.00/gal	GC	yes	\$2.50/gal	2,940	42,938	14.60	1,425	0.48	137,381,700	46,577
Missouri	0.06	yes		0.42	yes	includes additional charges	2.00	yes		6,178	47,193	7.64	6,126	0.99	345,961,200	56,073
Montana	0.14	n.a.		1.06	n.a.	>16% abv-sold through state stores	GC	n.a.		1,123	48,267	42.99	5,571	4.96	64,542,100	58,344
Nebraska	0.31	yes		0.95	yes	>14% abv-\$1.35/gal	3.75	yes		1,968	34,574	17.57	1,344	0.68	123,080,500	62,682
Nevada	0.16	yes		0.70	yes	>14%-22% abv-\$1.30/gal >22% abv-\$3.60/gal	3.60	yes	0.5%-14% abv-\$0.70/gal >14%-22% abv-\$1.30/gal	3,178	51,794	16.30	-	-	192,006,100	61,024
New Hamp- shire	0.30	n.a.		--	n.a.		GC	n.a.		1,395	-	-	5,613	4.02	100,196,800	72,214
New Jersey	0.12	yes		0.875	yes		5.50	yes		9,262	175,890	18.99	4,515	0.49	705,095,200	76,079
New Mexico	0.41	yes		1.70	yes	>14% abv - \$5.68/gallon	6.06	yes		2,113	21,719	10.28	-	-	108,248,300	51,141
New York	0.14	yes	additional \$0.12/gal-NY City	0.30	yes		6.44	yes	<=2% abv-\$0.04/gal >2%<-24% abv-\$2.54/gal Add'l \$1/gal in NY City	19,677	307,900	15.65	83,800	4.26	1,508,135,100	75,948
North Carolina	0.6171	yes		1.00	yes	>16%-24% abv-\$1.11/gal <=16% abv-\$1.00/gal	GC	yes	30% of retail price	10,699	561,333	52.47	31,434	2.94	599,133,500	56,705
North Dakota	0.16	--	7% state sales tax bulk beer-\$0.08/gal	0.50	--	17%-24% abv-\$0.60/gal 7% sales tax	2.50	--	7% state sales tax	779	9,800	12.58	410	0.53	51,261,700	65,895
Ohio	0.18	yes		0.30	yes	>14%-21% abv-\$0.98/gal vermouth-<=21% abv-\$1.08/gal sparkling wine-\$1.48/gal [excise tax rates exclude add'l \$0.02/gal Additional Grape Fund]	GC	yes		11,756	120,832	10.28	49,013	4.17	670,872,700	57,026
Oklahoma	0.40	yes	<3.2% abv-\$0.36/gal 13.5% on-premise tax	0.72	yes	sparkling wine-\$2.08/gal 13.5% on-premise tax	5.56	yes	13.5% on-premise tax	4,020	171,393	42.64	158	0.04	220,176,500	55,165
Oregon	0.08	n.a.		0.67	n.a.	>14% abv-\$0.77/gal	GC	n.a.		4,240	19,711	4.65	5,637	1.33	262,382,400	61,646
Pennsyl- vania	0.08	yes		--	yes		GC	yes	18% of net price	12,972	458,047	35.31	30,134	2.32	833,322,000	64,042
Rhode Island	0.11	yes	\$0.04/case wholesale tax	1.40	yes	sparkling wine-\$0.75/gal	5.40	yes		1,094	23,324	21.33	1,412	1.29	69,837,300	63,663
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 tax	5,283	222,505	42.12	13,717	2.60	274,347,800	52,828

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2022]									Pop- ulation as of 7/1/2022 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2022				Personal income for calendar year 2021	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
South Dakota	0.27	yes		0.93	yes	14%-20% abv-\$1.45/gal 20%-24% abv-\$2.07/gal sparkling wine-\$2.07/gal 2% wholesale tax	3.93	yes	<14% abv-\$0.93/gal 2% wholesale tax	910	21,322	23.44	1,537	1.69	58,627,900	65,421
Tennessee	1.29	yes	wholesale tax and excise barrelogage tax	1.21	yes	15% on-premise tax	4.40	yes	15% on-premise tax <=7% abv-\$1.10/gal	7,051	292,498	41.48	1,842	0.26	396,986,100	56,970
Texas	0.198	yes	6.7% on-premise tax	0.204	yes	>14% abv-\$0.408/gal sparkling wine-\$0.516/gal 6.7% on-premise tax \$0.05/drink on airline sales	2.40	yes	6.7% on-premise tax \$0.05/drink on airline sales	30,030	1,655,325	55.12	104,801	3.49	1,789,719,400	60,548
Utah	0.4226	yes	>3.2% abv-sold through state store	--	yes		GC	yes		3,381	18,394	5.44	-	0.00	190,468,300	57,042
Vermont	0.265	yes	>6% abv-\$0.55 10% on-premise sales tax	0.55	yes	>16% abv-sold through state stores 10% on-premise sales tax	GC	yes	5%-25% of gross revenues 10% on-premise sales tax	647	12,064	18.64	491	0.76	39,603,500	61,214
Virginia	0.2565	yes		1.51	yes	<4% abv-\$0.2565/gal >14% abv-sold through state stores	GC	yes	20% of selling price	8,684	274,380	31.60	16,474	1.90	578,639,700	66,838
Washington	0.26	yes		0.87	yes	>14% abv-\$1.72/gal	14.27	--	\$9.24/gal on-premise tax 20.5% retail sales tax 13.7% on-premise sales tax	7,786	481,287	61.82	203,169	26.09	574,266,800	74,188
West Virginia	0.18	yes		1.00	yes	5% local tax	GC	yes	5% of purchase price	1,775	20,775	11.70	1,763	0.99	87,617,400	49,071
Wisconsin	0.06	yes		0.25	yes	>14%-21% abv-\$0.45/gal	3.25	yes	\$0.03/gal administrative fee	5,893	73,769	12.52	2,352	0.40	355,048,000	60,381
Wyoming	0.02	yes		--	yes		GC	yes	2.5¢/100 mL	581	2,204	3.79	-	-	40,866,600	70,522
Total																
50 states	0.20*	-----	-----	0.73*	-----	-----	3.77*	-----	-----	332,616	8,192,359	24.63 ^a	843,270	2.54 ^a	21,327,606,500	64,363 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2022 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, 2021 population estimates of the Bureau of the Census.

^aWeighted average computations based on totals for the 50 states.

* U.S. median tax rates

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

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, 2022 (NST-EST2022-POP)*, December 2022 release.

U.S. Census Bureau. *2022 Annual Survey of State Government Tax Collections Detailed Table*, April 17, 2023 release.

U.S. Bureau of Economic Analysis, *SAINCI-State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 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 [\$]					
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%
2021-22.....	559,196,993	334,604	558,862,388	37,661,809	-	531	-	-	521,200,049	5.03%	140.83%	5.00%	5.81%

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.

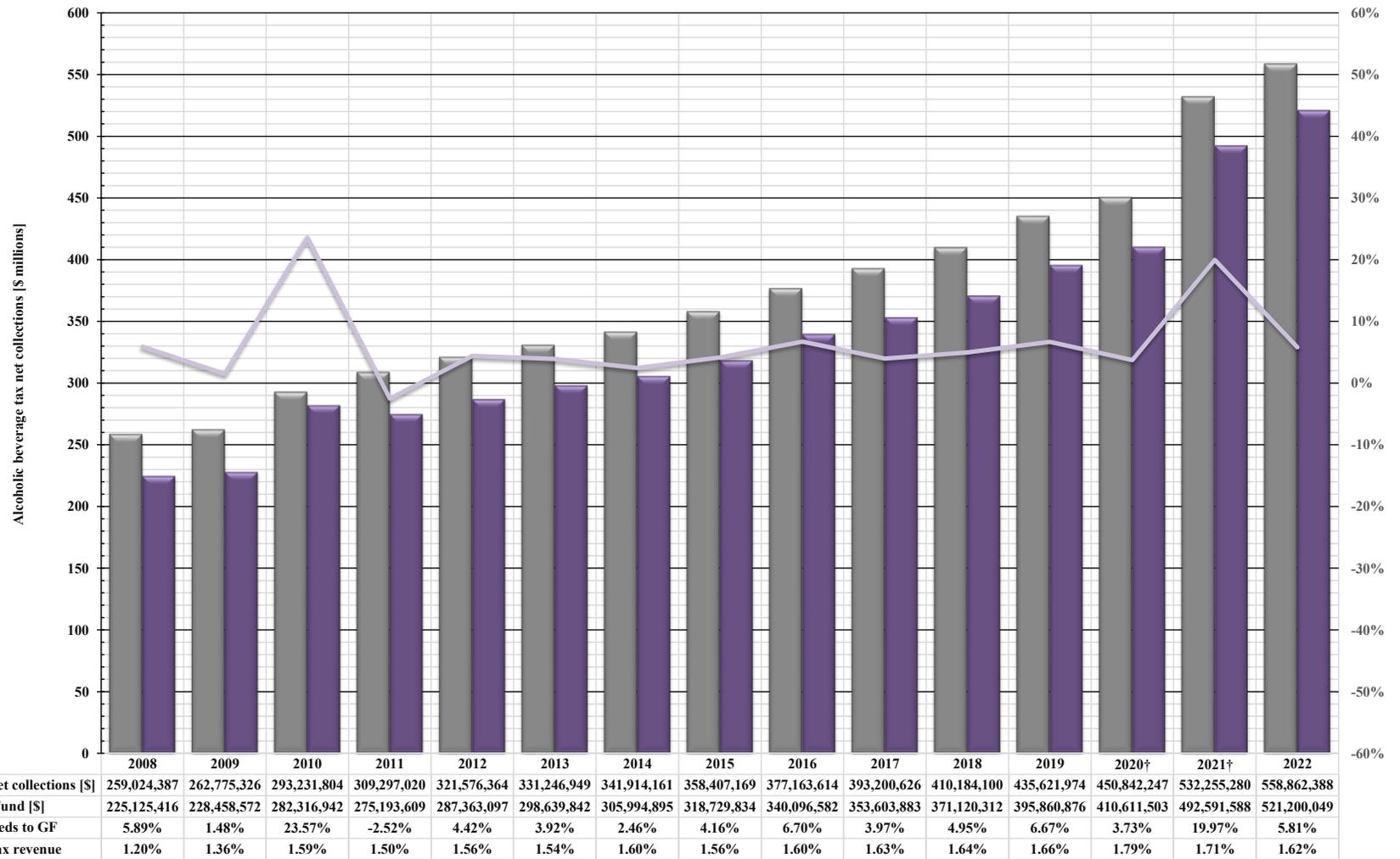
SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and 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														
	2007-2008			2008-2009			2009-2010‡			2010-2011			2011-2012		
	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)	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%	115,472,726	35.91%	0.80%
Fortified wine	909,261	0.35%	-3.49%	848,605	0.32%	-6.67%	854,060	0.29%	0.64%	814,755	0.26%	-4.60%	788,506	0.25%	-3.22%
Unfortified wine	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%	22,192,483	6.90%	3.67%
Spirituos liquor	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%	169,704,562	52.77%	5.89%
Liquor [mixed beverages] surcharge	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%	13,417,967	4.17%	9.42%
Total beverage net tax collections	259,024,387	100.00%	5.80%	262,768,029	100.00%	1.45%	293,225,229	100.00%	11.59%	309,296,694	100.00%	5.48%	321,576,244	100.00%	3.97%
Local share reserve	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%	34,110,110	10.61%	0.26%
Department of Commerce transfer††	800,000	0.31%	42.87%	875,000	0.33%	9.38%	-	-	-100.00%	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	25,534	0.01%	-7.68%	54,627	0.02%	113.94%	47,737	0.02%	-12.61%	81,445	0.03%	70.61%	102,614	0.03%	25.99%
Collection cost of fines/forfeitures	104	0.00%	-9.48%	230	0.00%	120.29%	221	0.00%	-4.01%	352	0.00%	59.44%	422	0.00%	20.11%
Net collections to General Fund	225,125,416	86.91%	5.89%	228,458,572	86.94%	1.48%	282,316,942	96.28%	23.57%	275,193,609	88.97%	-2.52%	287,363,097	89.36%	4.42%
Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2012-2013			2013-2014			2014-2015			2015-2016†			2016-2017		
	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)	115,698,892	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%	121,031,497	30.78%	0.38%
Fortified wine	770,210	0.23%	-2.32%	772,565	0.23%	0.31%	760,728	0.21%	-1.53%	719,473	0.19%	-5.42%	676,053	0.17%	-6.03%
Unfortified wine	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%	27,394,039	6.97%	2.36%
Spirituos liquor	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%	227,391,099	57.83%	6.58%
Liquor [mixed beverages] surcharge	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%	16,700,758	4.25%	5.96%
Total beverage net tax collections	331,231,740	100.00%	3.00%	341,911,963	100.00%	3.22%	358,391,379	100.00%	4.82%	377,160,009	100.00%	5.24%	393,193,446	100.00%	4.25%
Local share reserve	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%	39,534,929	10.05%	6.79%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	35,930	0.01%	-64.99%	193,113	0.06%	437.47%	135,852	0.04%	-29.65%	42,563	0.01%	-68.67%	54,393	0.01%	27.80%
Collection cost of fines/forfeitures	144	0.00%	-65.84%	776	0.00%	437.46%	559	0.00%	-27.89%	146	0.00%	-73.95%	240	0.00%	65.00%
Net collections to General Fund	298,639,842	90.16%	3.92%	305,994,895	89.50%	2.46%	318,729,834	88.93%	4.16%	340,096,582	90.17%	6.70%	353,603,883	89.93%	3.97%
Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2017-2018			2018-2019			2019-2020			2020-2021			2021-2022		
	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)	121,947,689	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%	127,844,349	22.88%	-8.73%
Fortified wine	644,025	0.16%	-4.74%	615,339	0.14%	-4.45%	524,059	0.12%	-14.83%	539,065	0.10%	2.86%	606,587	0.11%	12.53%
Unfortified wine	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%	33,209,292	5.94%	0.11%
Spirituos liquor (includes antique)†	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%	373,052,188	66.75%	8.82%
Liquor [mixed beverages] surcharge	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%	24,149,441	4.32%	54.67%
Total beverage net tax collections	410,167,142	100.00%	4.32%	435,615,113	100.00%	6.20%	450,818,692	100.00%	3.49%	532,225,577	100.00%	18.06%	558,861,858	100.00%	5.00%
Local share reserve	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%	37,661,809	6.74%	-4.56%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	186,230	0.05%	242.38%	159,283	0.04%	-14.47%	122,928	0.03%	-22.82%	171,525	0.03%	39.53%	-	-	-100.00%
Collection cost of fines/forfeitures	823	0.00%	242.38%	768	0.00%	-6.66%	580	0.00%	-24.44%	845	0.00%	45.50%	-	-	-100.00%
Net collections to General Fund	371,120,312	90.48%	4.95%	395,860,876	90.87%	6.67%	410,611,503	91.08%	3.73%	492,591,588	92.55%	19.97%	521,200,049	93.26%	5.81%

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]:

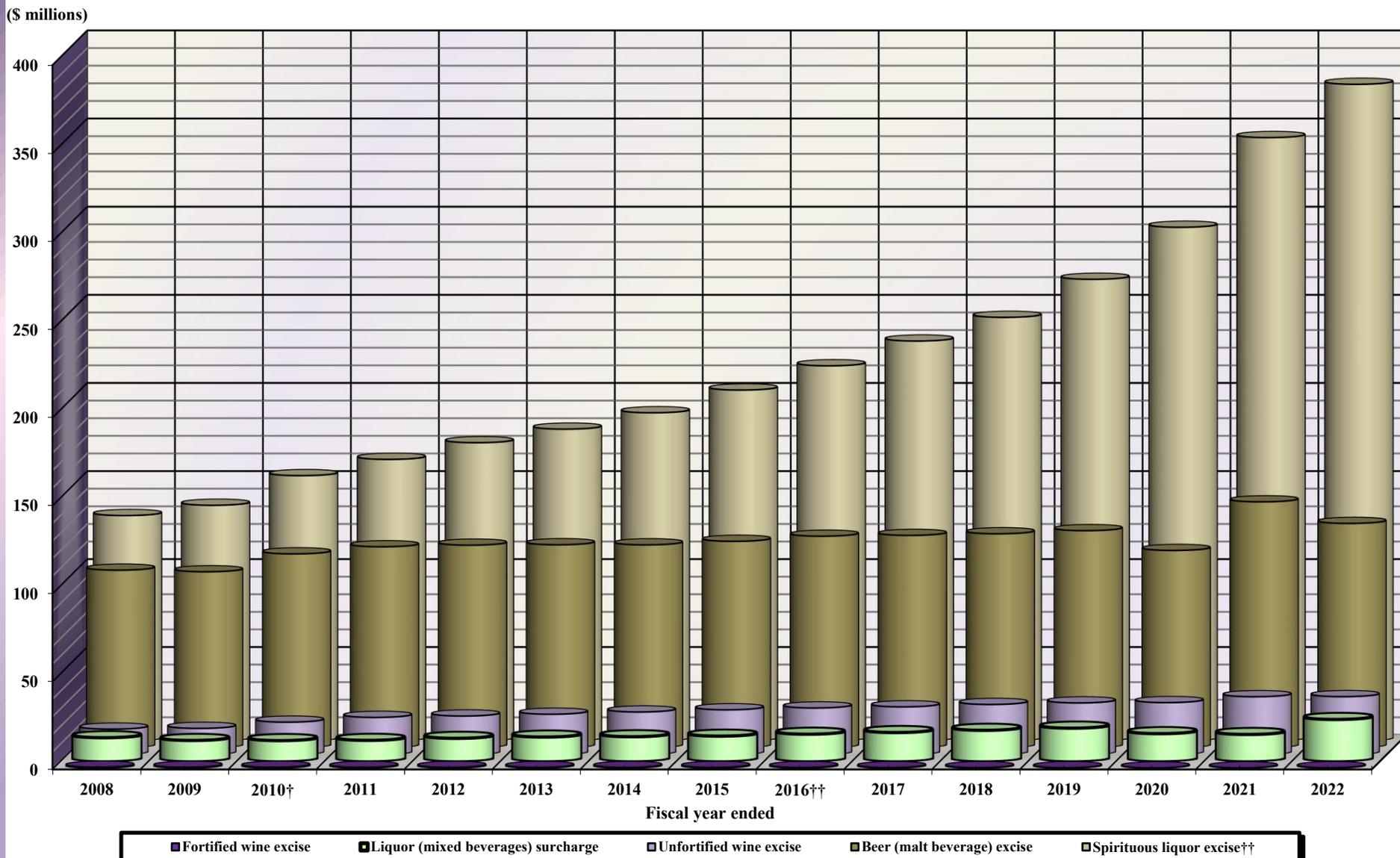
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and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



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

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES

[§ 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax											Total wine excise tax net collections [\$]	State sales tax rate in effect for period [%]	Commerce transfer [formerly credited to DOACS] [\$]
	Fortified wine excise tax					Unfortified wine excise tax								
	Fortified wine tax collections				Tax rate: [¢ per liter]	Unfortified wine tax collections				Tax rate: [¢ per liter]				
	Total net collections [\$]	YoY % change	State share [\$]	Local share reserve [\$]		Total net collections [\$]	YoY % change	State share [\$]	Local share reserve [\$]					
2007-08.....	909,261	-3.49%	709,294	199,967	24	14,722,932	8.76%	5,810,412	8,912,520	21	15,632,193	4.25	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	"	-	
2021-22.....	606,587	12.53%	524,291	82,296	"	33,209,292	0.11%	20,135,395	13,073,898	"	33,815,880	"	-	

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.

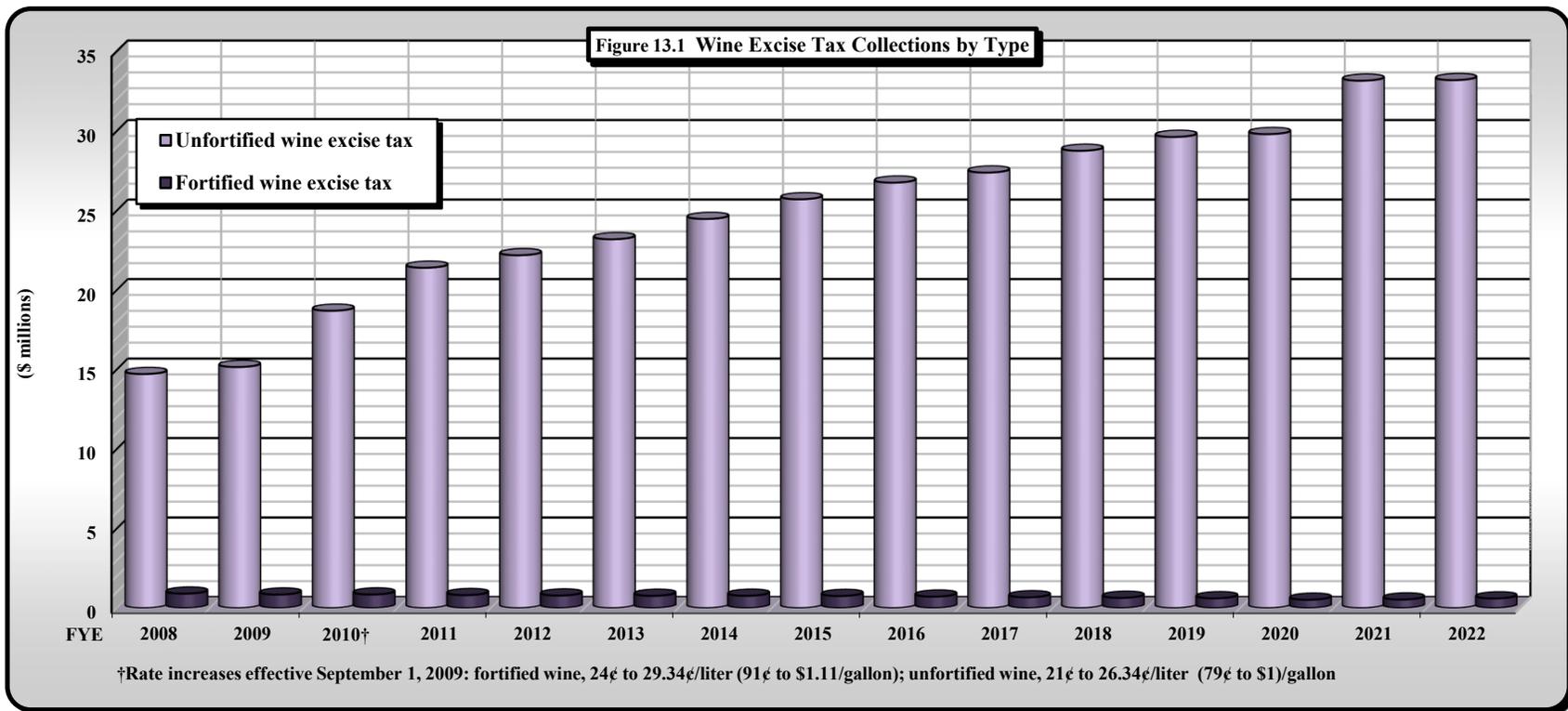
Alcoholic beverage discount:

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.

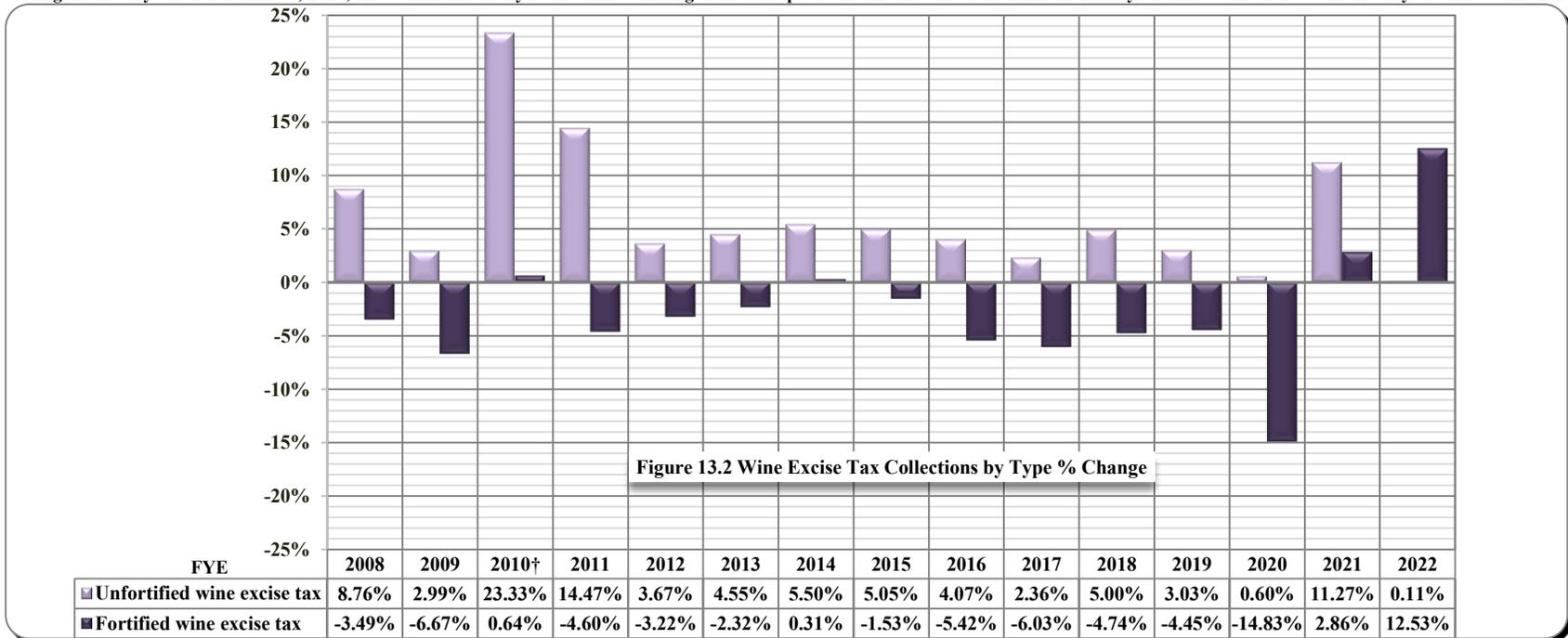


TABLE 14. COLLECTIONS OF BEER [MALT BEVERAGE] AND SPIRITUOUS LIQUOR EXCISE TAXES AND LIQUOR [MIXED BEVERAGES] SURCHARGE
[§ 105 ARTICLE 2C.; § 18B.]

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
2007-08.....	101,250,933	2.54%	53.177	77,290,087	23,960,846	128,377,545	8.34%	25	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%
2021-22.....	127,844,349	-8.73%	"	103,338,734	24,505,615	373,052,188	8.82%	"	24,149,441	54.67%

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).

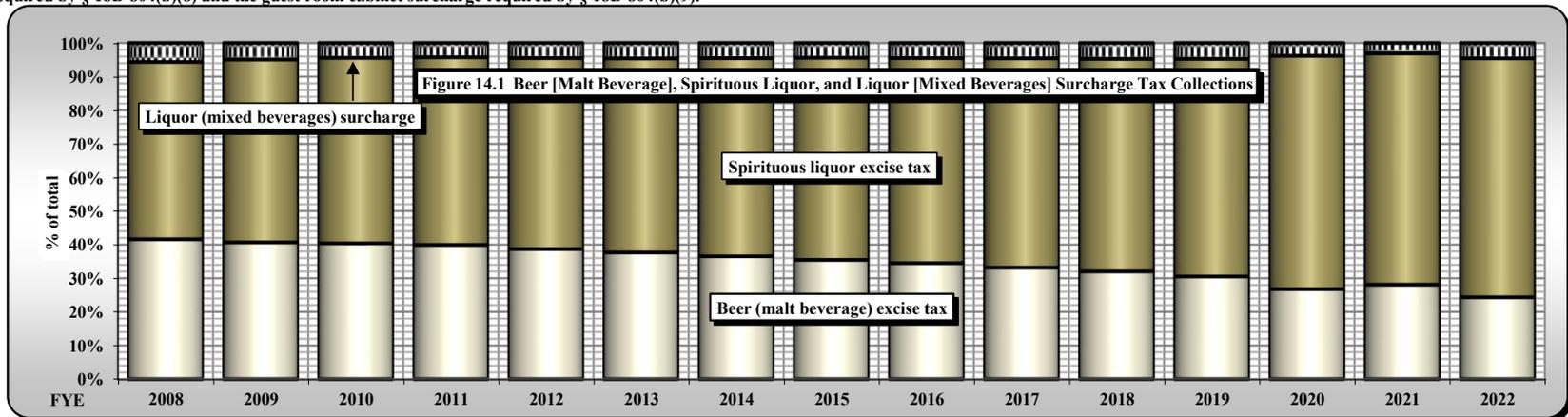


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[§ 105 ARTICLE 2D.]

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 [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	DOR Collection cost of fines/forfeitures [S]	DOR reimbursement by law enforcement agencies [SL2006-66, s.19.4] [S]	Unencumbered proceeds [S105-113.113]		
										State/local law enforcement agencies [S]	General Fund non-tax revenue [S]	
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
2021-22	10,096,471	177,743	9,918,728	0.04%	44,020	752,754	778,538	3,205	-	5,497,682	2,182,241	660,288

[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.

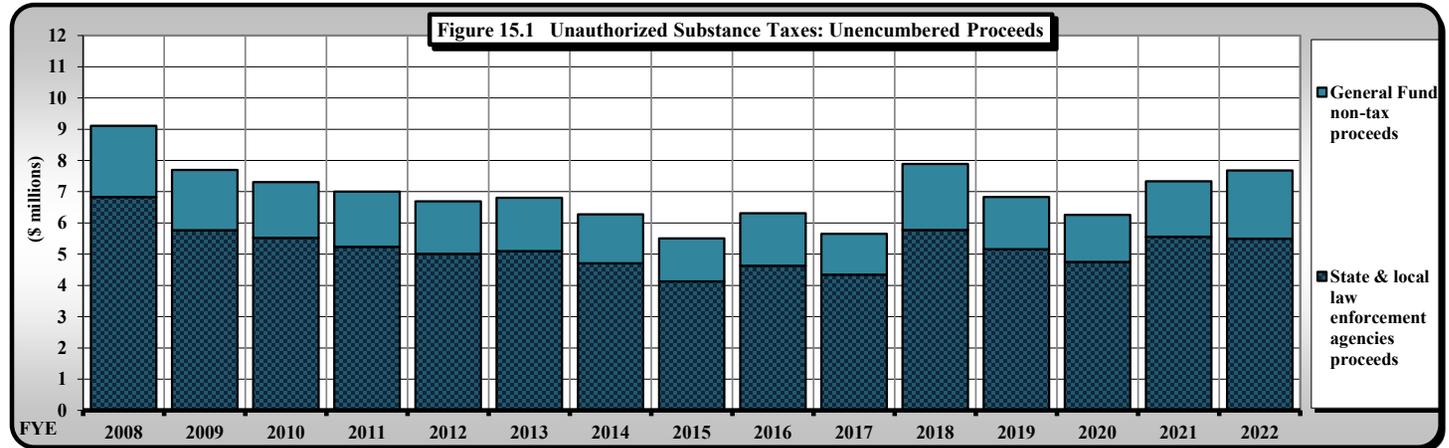


TABLE 16. FRANCHISE TAX COLLECTIONS
[§ 105 ARTICLE 3.]

[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.]

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.

Fiscal year	Franchise Tax Gross Collections						Refunds	Franchise Tax Net Collections Before & After Deductions										Year-over-year % change			
	Taxpayer Type				Total gross collections	Net collections before transfers/deductions		Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund					
	§ 105-116 Power	Gas	§ 105-116 Water & Sewer	Telephone													Other [Business Corporations, Burial Assns.]	§ 105-116.1 Municipal/local share††	Administrative costs		
2007-08	325,129,273	-	3,610,522	-	417,715,525	746,455,320	7,045,995	739,409,325	160,484,424	102,335	163,570	4,181,105	17,087	-	574,460,805	8.63%	-53.16%	10.02%	8.10%		
2008-09	330,828,428	-	3,235,011	-	509,183,231	843,246,670	17,647,835	825,598,834	168,483,698	105,668	76,780	4,973,092	20,925	-	651,938,670	12.97%	150.47%	11.66%	13.49%		
2009-10	334,860,001	-	3,658,951	-	582,131,144	920,650,096	12,108,720	908,541,376	178,430,323	107,406	282,804	5,242,927	24,229	2,310	724,451,377	9.18%	-31.39%	10.05%	11.12%		
2010-11	340,671,401	-	4,920,624	-	473,310,864	818,902,889	17,879,536	801,023,352	188,267,524	109,700	136,303	4,806,389	20,757	182,327	607,500,353	-11.05%	47.66%	-11.83%	-16.14%		
2011-12	331,542,797	-	4,369,065	-	477,292,015	813,203,876	12,182,051	801,021,825	184,351,730	111,936	246,274	3,741,239	15,402	27,508	612,527,735	-0.70%	-31.87%	0.00%	0.83%		
2012-13	339,395,679	-	4,208,847	-	526,425,624	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%		
2013-14	343,338,249	-	3,858,691	-	568,697,709	915,894,648	11,791,384	904,103,264	203,353,181	-	200,431	3,494,245	14,033	28,881	697,012,493	5.27%	57.96%	4.82%	5.59%		
2014-15	21,399,211	-	1,331,404	-	578,630,712	601,361,327	52,237,690	549,123,637	-	-	148,162	4,833,423	19,899	-	544,122,153	-34.34%	343.02%	-39.26%	-21.94%		
2015-16	-	-	44,336	-	541,586,479	541,630,815	12,480,240	529,150,575	-	-	260,934	4,502,357	18,990	-	524,368,294	-9.93%	-76.11%	-3.64%	-3.63%		
2016-17	-	-	14,177	-	764,339,163	764,353,340	10,650,772	753,702,568	-	-	243,613	5,358,156	23,680	-	748,077,119	41.12%	-14.66%	42.44%	42.66%		
2017-18	-	-	15,405	-	696,602,991	696,618,395	22,155,614	674,462,782	-	-	254,566	5,139,262	22,713	-	669,046,241	-8.86%	108.02%	-10.51%	-10.56%		
2018-19	-	-	10,817	-	779,412,761	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%		
2021-22	-	-	21,329	-	922,722,794	24,994,043	897,728,751	-	-	-	1,436,177	7,977,098	32,841	-	888,282,635	2.14%	3.97%	2.09%	2.12%		

Franchise tax rates and bases:

Business corporations:

\$1.50 per \$1,000 of the largest of 3 alternate bases (effective for taxable years beginning before January 1, 2023). The tax base is net worth (effective for taxable years beginning on or after January 1, 2023).

3 Alternate Bases: [SL 2015-241 and SL 2021-180 enact significant changes to the tax base that are identified in the following notes]:

- (1) net worth (previously *capital stock, surplus & undivided profits apportioned to NC*) [SL 2015-241 replaces this base with net worth effective with taxable years beginning in 2017.]
 - (2) 55% of the appraised value of real & tangible property in NC [base eliminated by SL 2021-180 effective for taxable years beginning on or after January 1, 2023].
 - (3) total actual investment in tangible property in NC [base eliminated by SL 2021-180 effective for taxable years beginning on or after January 1, 2023].
- SL 2021-180 simplifies the calculation of the business corporation franchise tax by eliminating the 55% of appraised value of NC property tax base and the investment in NC property tax base effective for taxable years beginning on or after January 1, 2023, and applicable to the calculation of franchise tax reported on the 2022 and later corporate income tax returns; net worth is the tax base. 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).
- 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).

Repealed:

Utility franchise tax†:

Rate

Power 3.22%

Gas -----

Water 4%

Sewer 6%

Telephone -----

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 association: \$15-\$50 flat tax

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

Intergovernmental, inter-fund transfers

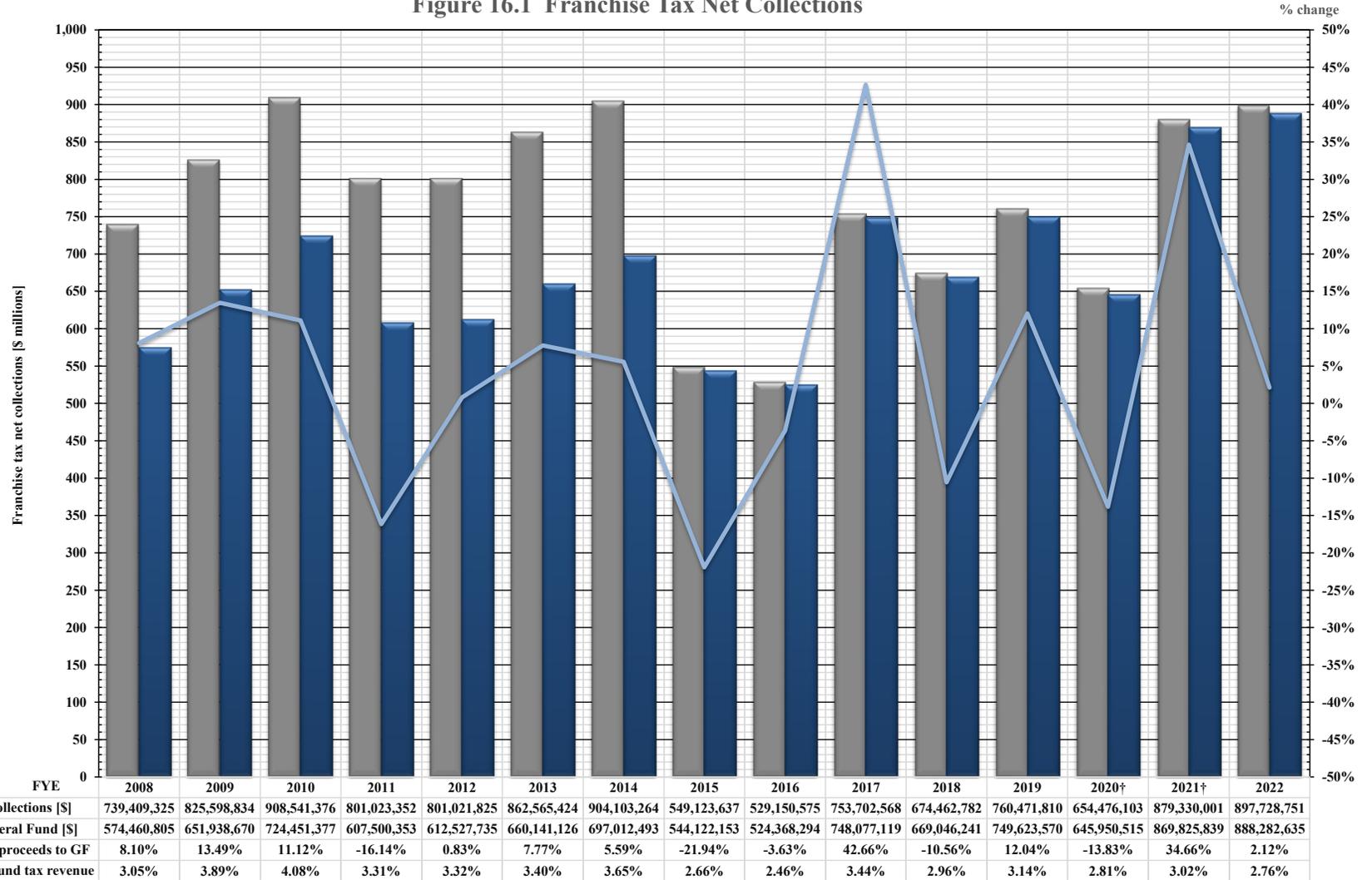
Beginning with fiscal year 2009-10, the amount shown is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components [SL 2009-451, s. 6.20(a)]

Settlement Initiative

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.

**TABLE 17. STATE SALES AND USE TAX: ELECTRICITY, PIPED NATURAL GAS, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2021-2022
[§ 105 ARTICLE 5.]**

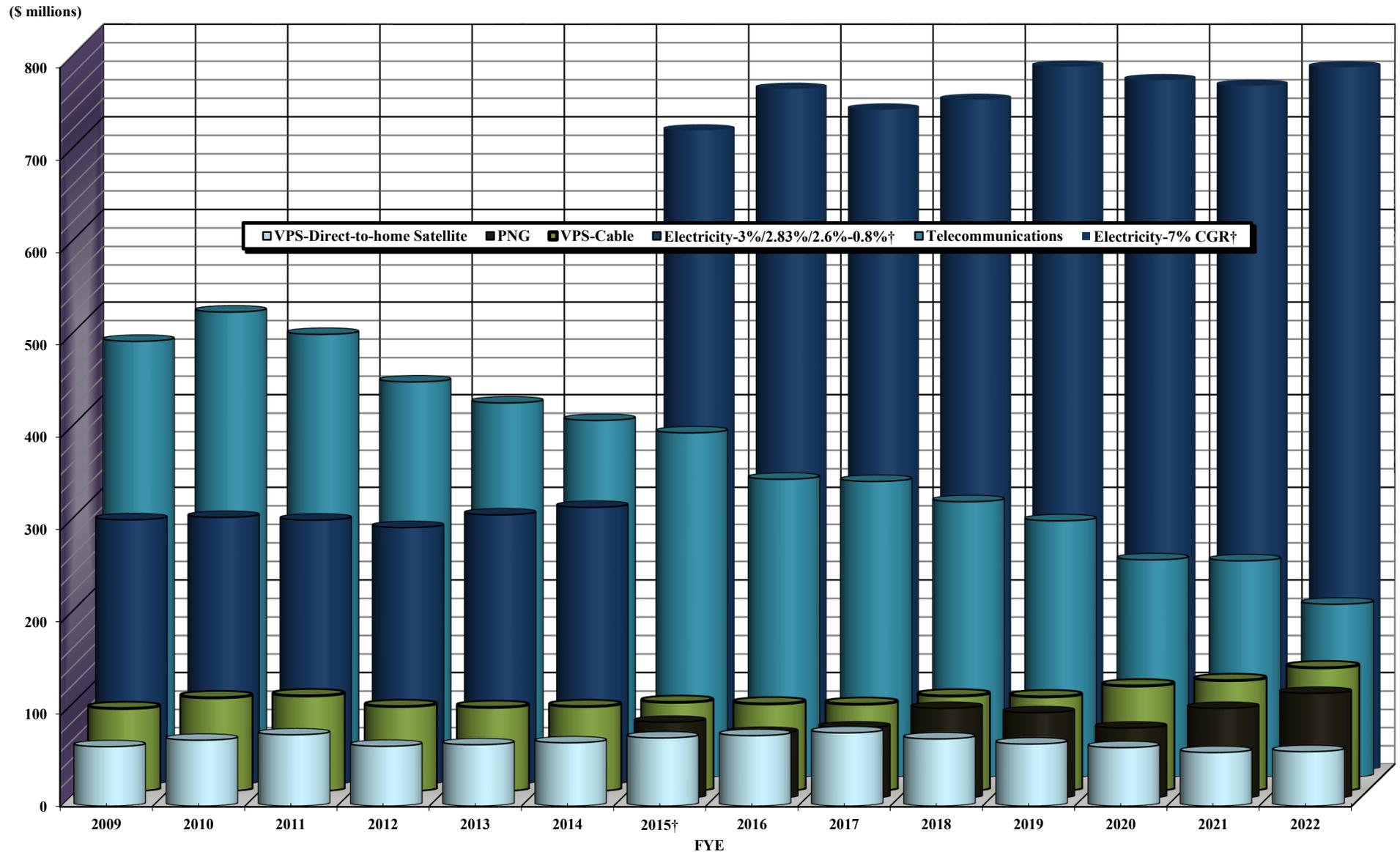
Gross receipts derived from sales of electricity and piped natural gas sold at retail and sourced to the State, and gross receipts derived from providing telecommunications service, ancillary service, and video programming services (cable and direct-to-home satellite) are subject to the 7% combined general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

Collections source	Tax base/ Local share allocation percentages	Net collections and local share allocations [based on July-June collections]											
		Electricity		Piped Natural Gas		Telecommunications		Video Programming					
		§ 105-164.4(a)(9); § 105-164.44K		§ 105-164.4(a)(9); § 105-164.44L		§ 105-164.4(a)(4c); § 105-164.44F(a)(1), (a)(2)		§ 105-164.4(a)(6); § 105-164.44I(a)(2), (a)(3)		Cable		Direct-to-home satellite	
		Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation† [S]	Net collections [S]	Local share allocation [S]	Net collections [S]	Local share allocation [S]		
Electricity	Gross receipts derived from sales of electricity sold to consumers (other than qualifying sales to farmers and manufacturers) and billed on or after July 1, 2014. Electricity for use at certain datacenters and electricity transactions to certain recyclers are exempt from taxation. § 105-164.44K provides for a local share allocation equal to 44% of net tax proceeds collected on electricity, less administrative costs (effective for quarters beginning on or after July 1, 2014).	760,618,943	333,679,662	-	-	-	-	-	-	-	-	-	-
Piped Natural Gas	Gross receipts derived from sales of piped natural gas sold to consumers (other than from a producer and qualifying sales to farmers, manufacturers, commercial laundry and dry cleaning establishments, and State agencies) and billed on or July 1, 2014. Piped natural gas transactions to certain recyclers and small power production facilities are exempt from taxation. § 105-164.44L provides for a local share allocation equal to 20% of net tax proceeds collected on piped natural gas, less administrative costs (effective for quarters beginning on or after July 1, 2014). [Gas cities receive amounts in addition to the excise tax share effective for quarters beginning on or after July 1, 2015.]	-	-	116,128,146	23,159,887	-	-	-	-	-	-	-	-
Telecommunications	Gross receipts derived from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). § 105-164.44F(a)(1) provides for a local share allocation equal to 18.70% of net tax proceeds (less a freeze deduction adjustment). § 105-164.44I provides for a local share allocation equal to 7.7% (specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. PEG channel support funds	-	-	-	-	188,799,689	-	24,821,750	-	-	-	-	-
Video Programming	Gross receipts derived from providing video programming services (cable and direct-to-home satellite). § 105-164.44I(a)(2) provides for a local share allocation equal to 23.6% of net tax proceeds (cable) and § 105-164.44I(a)(3) provides for a local share allocation equal to 37.1% of net tax proceeds (direct-to-home satellite) (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. PEG channel support funds	-	-	-	-	-	-	135,902,351	-	30,212,216	59,964,843	20,953,822	-
Totals		760,618,943	333,679,662	116,128,146	23,159,887	188,799,689	39,359,326	135,902,351	32,072,955	59,964,843	22,246,957	1,293,134	1,860,739

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

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

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



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

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

Due to COVID-19 and the Internal Revenue Service's response to the pandemic, the Secretary of Revenue and the 2020 General Assembly provided various forms of tax relief to include a deferral (without penalty) of certain tax return filing and tax payment due dates to July 15, 2020 (fiscal year 2020-2021) that otherwise fell due during the fiscal year ended June 30, 2020; 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
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%
2021-22.....	1,724,614	714	1,723,901	(77,058)	-4.28%

Primary forest products tax rates and bases:

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

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

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

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

Figure 18.1 Primary Forest Products Tax Net Collections

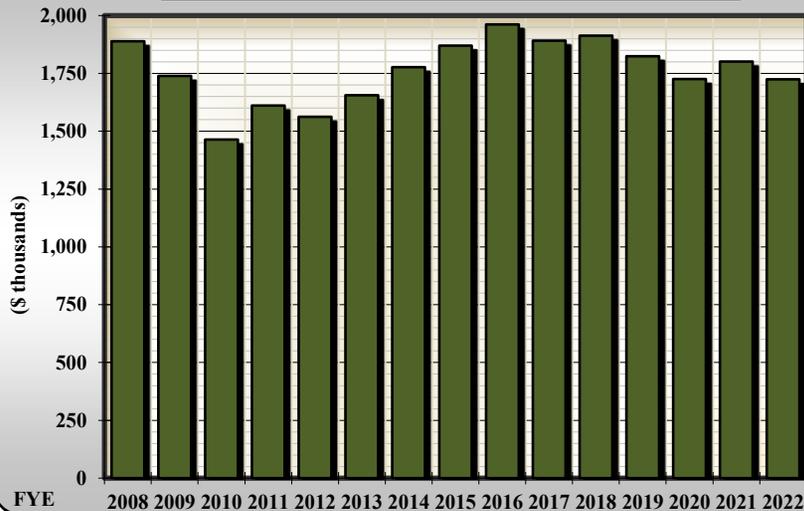


Figure 18.2 Primary Forest Products Tax % Change

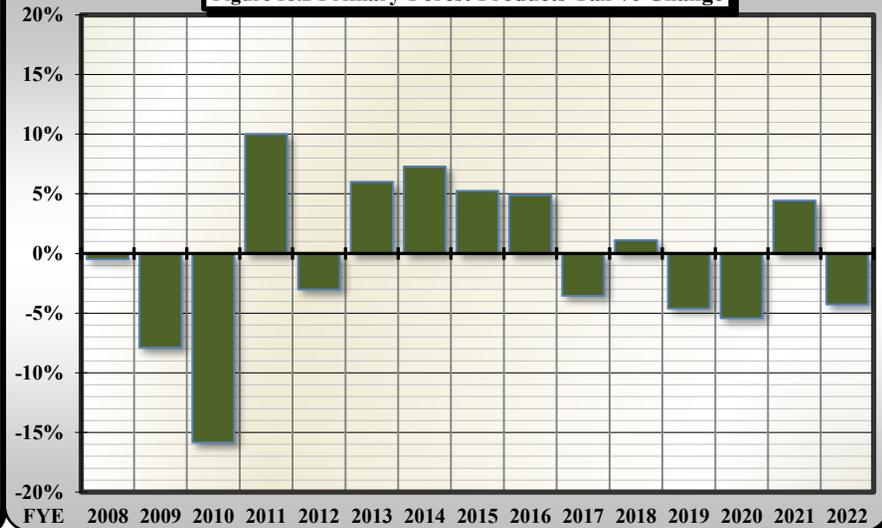


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[§ 113A ARTICLE 12.]

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total computed tax due [\$]
	Number of board feet	Computed tax due [50¢ per 1,000 board ft.] [\$]	Number of board feet	Computed tax due [40¢ per 1,000 board ft.] [\$]	Number of cords	Computed tax due [20¢ per cord] [\$]	Number of cords	Computed tax due [12¢ per cord] [\$]	
Fiscal year 2017-18:									
September 30, 2017	397,417,298	198,709	99,288,201	39,715	992,976	198,595	397,859	47,743	484,762
December 31, 2017	389,395,877	194,698	108,089,471	43,236	1,144,290	228,858	432,171	51,861	518,652
March 31, 2018	361,020,277	180,510	99,745,723	39,898	1,042,150	208,430	423,568	50,828	479,667
June 30, 2018	382,055,050	191,028	101,473,600	40,589	932,274	186,455	337,675	40,521	458,593
Total.....	1,529,888,502	764,944	408,596,995	163,439	4,111,690	822,338	1,591,273	190,953	1,941,674
Fiscal year 2018-19:									
September 30, 2018	336,806,411	168,403	90,695,901	36,278	609,926	121,985	307,804	36,936	363,603
December 31, 2018	374,797,055	187,399	98,219,100	39,288	1,312,459	262,492	348,610	41,833	531,011
March 31, 2019	395,454,510	197,727	110,545,118	44,218	1,001,265	200,253	394,755	47,371	489,569
June 30, 2019	429,944,250	214,972	102,077,274	40,831	1,011,500	202,300	347,586	41,710	499,813
Total.....	1,537,002,226	768,501	401,537,393	160,615	3,935,150	787,030	1,398,755	167,851	1,883,997
Fiscal year 2019-20:									
September 30, 2019	442,728,906	221,364	115,473,307	46,189	1,292,819	258,564	354,873	42,585	568,702
December 31, 2019	373,014,598	186,507	93,199,902	37,280	857,645	171,529	259,236	31,108	426,425
March 31, 2020	396,514,429	198,257	84,440,279	33,776	496,292	99,258	178,016	21,362	352,654
June 30, 2020	337,872,790	168,936	77,784,191	31,114	1,271,749	254,350	278,575	33,429	487,829
Total.....	1,550,130,723	775,065	370,897,679	148,359	3,918,505	783,701	1,070,700	128,484	1,835,609
Fiscal year 2020-21:									
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
Total.....	1,583,172,028	791,586	329,584,410	131,834	3,591,356	718,271	1,009,971	121,197	1,762,887
Fiscal year 2021-22:									
September 30, 2021	266,470,856	133,235	92,253,495	36,901	555,960	111,192	219,908	26,389	307,718
December 31, 2021	374,088,689	187,044	165,460,061	66,184	1,385,091	277,018	283,083	33,970	564,217
March 31, 2022	453,770,996	226,885	73,456,601	29,383	898,808	179,762	260,008	31,201	467,231
June 30, 2022	258,166,499	129,083	53,564,407	21,426	574,388	114,878	237,124	28,455	293,841
Total.....	1,352,497,040	676,249	384,734,564	153,894	3,414,247	682,849	1,000,123	120,015	1,633,007

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 2021 tax year -as of January 1, 2021- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2022 [1,000s]	State Tax Collections Fiscal Year 2022†											
				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% [Sales]	rate applicable to financial institutions federal tax deductibility gross sales option may apply (.25% rate)	5,074	1,463,618	8.97%	288.44	22	6,089,061	37.30%	1,199.98	4,329,546	26.52%	853.23	16,324,900	3,217.18
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 institutions 4.95% accumulated earnings tax imposed on first \$100K of earnings and 6.93% of excess; 12.6% personal holding company tax on apportioned income.	734	413,175	17.02%	563.23	8	-	-	-	-	-	-	2,427,795	3,309.50
Arizona	4.9% [Sales/double-weighted sales]	rate applicable to financial institutions minimum tax: \$50	7,359	1,163,469	4.78%	158.10	41	7,529,879	30.91%	1,023.19	11,169,103	45.86%	1,517.71	24,356,760	3,309.70
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.2%>\$100K [Sales]	rates applicable to financial institutions	3,046	826,703	6.47%	271.44	24	3,717,880	29.12%	1,220.72	4,587,956	35.93%	1,506.40	12,768,129	4,192.27
California	8.84% [Sales]	10.84% rate applicable to financial institutions minimum tax: \$800	39,029	46,005,502	16.38%	1,178.74	1	146,190,014	52.06%	3,745.64	52,228,035	18.60%	1,338.17	280,828,418	7,195.32
Colorado	4.5% [Sales]	rate applicable to financial institutions gross sales option may apply (0.5% rate)	5,840	1,508,480	6.95%	258.30	29	11,685,999	53.83%	2,001.05	4,286,196	19.74%	733.95	21,711,093	3,717.70
Connecticut	7.5% [Sales]	rate applicable to financial institutions minimum tax: \$250 or 3.1 mills/\$1 tax on capital holdings (maximum tax: \$1M) 10% surcharge applies if gross income=>\$100M and tax liability exceeds \$250 (minimum tax)	3,626	3,487,484	15.52%	961.74	2	9,861,264	43.87%	2,719.44	5,193,413	23.10%	1,432.19	22,477,477	6,198.62
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 pay the greater of 8.7% or \$5K minimum tax	1,018	498,885	7.91%	489.87	11	2,405,043	38.11%	2,361.60	-	-	-	6,310,891	6,196.89
Florida	3.535% [Double-weighted sales]	rate applicable to financial institutions less \$50K, or the sum of adjusted federal income apportioned to the state plus nonbusiness income allocated to the state	22,245	3,780,770	6.38%	169.96	40	-	-	-	37,841,294	63.88%	1,701.13	59,236,859	2,662.95
Georgia	5.75% [Sales]	rate applicable to financial institutions	10,913	2,509,683	7.40%	229.97	31	18,286,845	53.89%	1,675.71	8,320,361	24.52%	762.44	33,933,816	3,109.52
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor]	7.92% franchise tax rate applicable to financial institutions gross sales option may apply (0.5% rate); alternative tax on capital gains: 4% rate	1,440	314,873	3.06%	218.63	36	3,759,856	36.58%	2,610.66	4,265,799	41.50%	2,961.96	10,279,504	7,137.57
Idaho	6.5% [Double-weighted sales]	rate applicable to financial institutions minimum tax: \$20 add'l \$10 Permanent Building Fund Tax gross sales option may apply (1% rate)	1,939	1,040,953	13.50%	536.84	9	2,594,552	33.65%	1,338.06	2,904,133	37.67%	1,497.72	7,710,289	3,976.36

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2021 tax year -as of January 1, 2021- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2022 [1,000s]	State Tax Collections Fiscal Year 2022†											
				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 institutions	12,582	9,629,688	15.39%	765.35	6	22,697,437	36.27%	1,803.96	15,289,031	24.43%	1,215.15	62,571,178	4,973.06
Indiana	5.25% [4.9% on 7/1/21] [Sales]	5.5% rate applicable to financial institutions	6,833	1,539,543	5.26%	225.31	35	11,749,037	40.16%	1,719.45	10,388,976	35.51%	1,520.40	29,258,967	4,281.99
Iowa	5.5%>\$0; 9%>\$100K; 9.8%>\$250K [Sales]	5% franchise tax rate applicable to financial institutions 50% federal tax deductibility	3,201	860,164	6.66%	268.76	25	4,974,623	38.54%	1,554.32	4,235,827	32.81%	1,323.48	12,908,955	4,033.40
Kansas	4% plus 3% surtax on taxable income>\$50K [3-factor]	2.25% privilege tax rate applicable to financial institutions, plus a surtax (2.125% for banks, 2.25% for S&L/trust cos.) on net income>\$25K	2,937	868,262	6.90%	295.61	20	4,836,130	38.40%	1,646.54	4,269,472	33.90%	1,453.61	12,592,576	4,287.35
Kentucky	5% [Sales]	corporations with gross receipts/ gross profits>\$3M subject to LLET minimum LLET tax: \$175	4,512	1,168,370	7.06%	258.93	28	6,180,726	37.35%	1,369.75	5,162,018	31.20%	1,143.99	16,546,544	3,666.98
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Sales]	rates applicable to financial institutions federal tax deductibility PTEs electing to be taxed as C corps rates: 2%>\$0; 4%>\$25K; 6%>\$100K	4,590	1,039,929	7.18%	226.55	34	4,478,708	30.92%	975.70	4,748,279	32.78%	1,034.43	14,484,028	3,155.40
Maine	3.5%>\$0; 7.93%>\$350K; 8.33%>\$1,050,000; 8.93%>\$3,500,000 [Sales]	financial institutions: 1% of net income, plus 8¢/\$1K of assets attributable to state sources, or 39¢/\$1K of assets attributable to state sources	1,385	415,818	6.46%	300.16	19	2,590,903	40.24%	1,870.23	2,171,258	33.72%	1,567.31	6,439,268	4,648.15
Maryland	8.25% [3-factor with sextuple-weighted sales]	rate applicable to financial institutions	6,165	2,141,942	7.30%	347.46	18	12,228,623	41.65%	1,983.67	6,638,205	22.61%	1,076.82	29,361,279	4,762.84
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), or \$456 fixed dollar minimum tax [Double-weighted sales]	financial institutions: 9% excise tax rate	6,982	4,601,008	10.58%	658.98	7	24,399,902	56.10%	3,494.70	8,716,276	20.04%	1,248.40	43,492,334	6,229.23
Michigan	6% [MBT: repealed effective 1/1/12, except for those taxpayers with certified credits that elect to pay the MBT.] [Sales]	.29% rate of net capital franchise tax applicable to financial institutions	10,034	1,794,301	4.84%	178.82	39	12,879,815	34.76%	1,283.60	12,204,862	32.94%	1,216.34	37,056,989	3,693.10
Minnesota	9.8% plus minimum tax ranging from \$0 to \$10,480 based on property, payroll, and sales or receipts attributable to state sources [Sales]	rate applicable to financial institutions	5,717	4,729,850	13.55%	827.30	5	15,130,683	43.34%	2,646.53	7,287,411	20.87%	1,274.65	34,911,881	6,106.48
Mississippi	\$0-\$4K:0%; 3%>\$4K; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business)]	rates applicable to financial institutions Tax on the 1st \$5K of income being phased out 2018-2022	2,940	710,719	6.98%	241.74	30	2,537,787	24.92%	863.18	4,770,468	46.85%	1,622.58	10,182,769	3,463.46
Missouri	4% [Sales]	4.48% rate applicable to financial institutions 50% federal tax deductibility	6,178	751,969	4.45%	121.72	44	8,942,661	52.95%	1,447.51	4,553,244	26.96%	737.01	16,887,389	2,733.49
Montana	6.75% 7% for water's edge combined filing groups [3-factor]	rate applicable to financial institutions minimum tax: \$50 gross sales option may apply (0.5% rate)	1,123	291,198	6.30%	259.33	27	2,387,008	51.63%	2,125.82	-	-	-	4,622,866	4,117.02
Nebraska	5.58%>\$0; 7.81%>\$100K [Sales]		1,968	715,153	9.57%	363.40	16	3,239,491	43.33%	1,646.15	2,635,775	35.26%	1,339.37	7,475,982	3,798.92

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2021 tax year -as of January 1, 2021- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2022 [1,000s]	State Tax Collections Fiscal Year 2022†											
				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% of enterprise value base for businesses with gross income>\$217K or enterprise value base>\$108K [Double-weighted sales]	rate applicable to financial institutions	1,395	1,213,000	34.68%	869.39	4	153,620	4.39%	110.10	-	-	-	3,497,660	2,506.87
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 range for S-corps: \$375-\$1.5K] Tax year 2021: surtax of 2.5% applies for corporations with allocated taxable net income>\$1M. [Sales]	rates applicable to financial institutions minimum tax: \$500	9,262	8,660,149	16.41%	935.05	3	20,630,297	39.09%	2,227.49	14,178,031	26.87%	1,530.82	52,771,929	5,697.87
New Mexico	4.8%>\$0; 5.9%>\$500K [3-factor]	rates applicable to financial institutions gross sales option may apply (0.75% rate)	2,113	310,081	3.60%	146.73	43	1,301,085	15.13%	615.65	3,291,197	38.26%	1,557.34	8,601,717	4,070.19
New York	6.5% (7.25% if business income>\$5M) of business income base (certain in-state manufacturers pay 0%, 4.875% for QETCs), or capital base of 0.1875% (0% for certain in-state manufacturers/QETCs), or fixed dollar minimum tax ranging from \$25 to \$200K, depending on New York receipts; minimum tax for banks: \$250; small business taxpayers rate: 6.5% [Sales]		19,677	7,780,845	6.59%	395.43	13	70,196,866	59.50%	3,567.43	18,034,495	15.29%	916.52	117,983,717	5,995.98
North Carolina	2.5% [Sales]	rate applicable to financial institutions	10,699	1,631,119	4.24%	152.46	42	17,672,005	45.96%	1,651.75	11,039,816	28.71%	1,031.86	38,453,594	3,594.14
North Dakota	1.41%>\$0; 3.55%>\$25K; 4.31%>\$50K 3.5% additional tax for water's edge combined reporting groups [3-factor/Sales]	rates applicable to financial institutions minimum tax (banks): \$50	779	229,201	4.28%	294.13	21	472,925	8.84%	606.89	1,074,703	20.08%	1,379.13	5,350,784	6,866.49
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]	11,756	721	0.00%	0.06	46	11,246,994	30.08%	956.70	15,640,329	41.83%	1,330.41	37,388,627	3,180.37
Oklahoma	6% [3-factor/double-weighted sales]	rate applicable to financial institutions	4,020	811,693	6.15%	201.92	38	4,157,808	31.53%	1,034.33	3,546,080	26.89%	882.15	13,188,031	3,280.77
Oregon	6.6%>\$0; 7.6%>\$1M or fixed dollar minimum tax (ranging from \$150-\$100K) based on Oregon sales [Sales]	rate applicable to financial institutions gross sales option may apply (.25% rate) (0.0125% rate) on such sales if return on sales<5%; CAT may apply: \$250 plus the product of taxable commercial activity>\$1M multiplied by 0.57%	4,240	1,488,974	7.88%	351.16	17	11,772,886	62.34%	2,776.53	-	-	-	18,885,694	4,454.03
Pennsylvania	9.99% [Sales]		12,972	5,007,127	9.33%	385.99	14	17,381,999	32.38%	1,339.96	14,760,853	27.50%	1,137.90	53,679,801	4,138.13
Rhode Island	7% [Sales]	Financial institution (banks) excise tax: 9% minimum tax: \$400 (\$100 banks) PTEs paying state tax at the entity level are subject to a 5.99% rate	1,094	290,800	6.06%	265.88	26	1,939,003	40.43%	1,772.83	1,499,910	31.27%	1,371.37	4,796,030	4,385.01
South Carolina	5% [Sales]	4.5% rate applicable to banks; 6% rate applicable to savings & loans after 1st 3 years of operation; PTEs paying state tax at the entity level are subject to a 3% rate on active trade or business income	5,283	1,204,176	7.50%	227.95	32	6,854,835	42.71%	1,297.62	4,876,547	30.38%	923.13	16,051,549	3,038.55
South Dakota	- [see note]	bank franchise tax: 6%-0.25% on net income bracket ranges (\$400M-\$1.2B) minimum tax: \$200 per location	910	61,818	2.50%	67.95	45	-	-	-	1,524,337	61.58%	1,675.42	2,475,394	2,720.74

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2021 tax year -as of January 1, 2021- [standard/general apportionment formula]	Special rates or notes	Pop-ulation 7/1/2022 [1,000s]	State Tax Collections Fiscal Year 2022†											
				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% [Triple-weighted sales]	rate applicable to financial institutions	7,051	2,999,297	13.24%	425.35	12	9,480	0.04%	1.34	12,887,107	56.90%	1,827.61	22,650,165	3,212.18
Utah	4.95% [Sales]	rate applicable to financial institutions minimum tax: \$100	3,381	935,481	6.79%	276.70	23	6,812,367	49.41%	2,015.02	4,280,780	31.05%	1,266.20	13,786,248	4,077.81
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)	647	240,402	5.44%	371.53	15	1,268,299	28.72%	1,960.08	545,564	12.36%	843.14	4,415,490	6,823.88
Virginia	6% [Double-weighted sales]	rate applicable to financial institutions 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	8,684	1,978,697	5.38%	227.87	33	19,732,749	53.69%	2,272.41	7,097,323	19.31%	817.32	36,754,617	4,232.64
West Virginia	6.5% [Double-weighted sales]	rate applicable to financial institutions	1,775	366,316	5.19%	206.36	37	2,502,828	35.43%	1,409.92	1,655,483	23.43%	932.58	7,064,214	3,979.49
Wisconsin	7.9% [Sales]	rate applicable to financial institutions 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%)	5,893	2,927,101	12.53%	496.75	10	8,994,997	38.50%	1,526.51	6,978,336	29.87%	1,184.27	23,363,814	3,964.98
Total 46 states			291,041	132,408,507	10.04% ^a	454.95 ^a	-	554,474,970	42.06% ^a	1,905.14 ^a	351,107,829	26.63% ^a	1,206.39 ^a	1,318,318,011	4,529.66 ^a

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

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

Ohio imposes a Commercial Activity Tax (CAT) equal to \$150 for gross receipts (situated to Ohio) and valued between \$150K and \$1M, plus 0.26% of gross receipts exceeding \$1M. Effective January 1, 2014, Ohio imposes the financial institutions tax (a 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 \$1.23M. 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, 2022 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

^aWeighted average computations based on tax collection totals and population for the 46 states that are represented in the above chart.

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

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

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

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$24,891,884.43 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, 2022 (NST-EST2022-POP)*. December 2022 release.

U.S. Census Bureau. *2022 Annual Survey of State Government Tax Collections Detailed Table*, April 17, 2023 release.

Federation of Tax Administrators; Commerce Clearing House; Informational Papers, Wisconsin LFB; Tax Foundation; State tax forms and instructions

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

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

Fiscal year	Gross collections [S]	Refunds [S]	Corporate Income Tax Net Collections Before & After Transfers							Net collections to General Fund [S]	Year-over-year % change			
			Net collections before transfer deductions [S]	Intergovernmental and inter-fund transfers					Net collections to General Fund [S]		Income tax gross collections	Income tax refunds	Net collections before transfers	Amount to General Fund
				Public School Building Capital Fund [S]	Critical School Facility Needs Fund [S]	OSBM Civil Penalty Forfeiture Fund [S]	Collection fees on overdue tax debts [S]	Other/ collection cost of fines/forfeitures [S]						
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%	
2021-22.....	1,810,329,287	178,135,888	1,632,193,400	-	-	5,258,841	1,074,258	21,650	1,625,838,651	6.80%	-0.28%	7.63%	7.57%	

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.

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	
2.25%	Tax year 2025	[SL 2021-180 phases out the corporate income tax imposed on C Corporations doing business in North Carolina beginning with the 2025 tax year.]
2%	Tax years 2026-2027	
1%	Tax years 2028-2029	
0%	After tax year 2029	

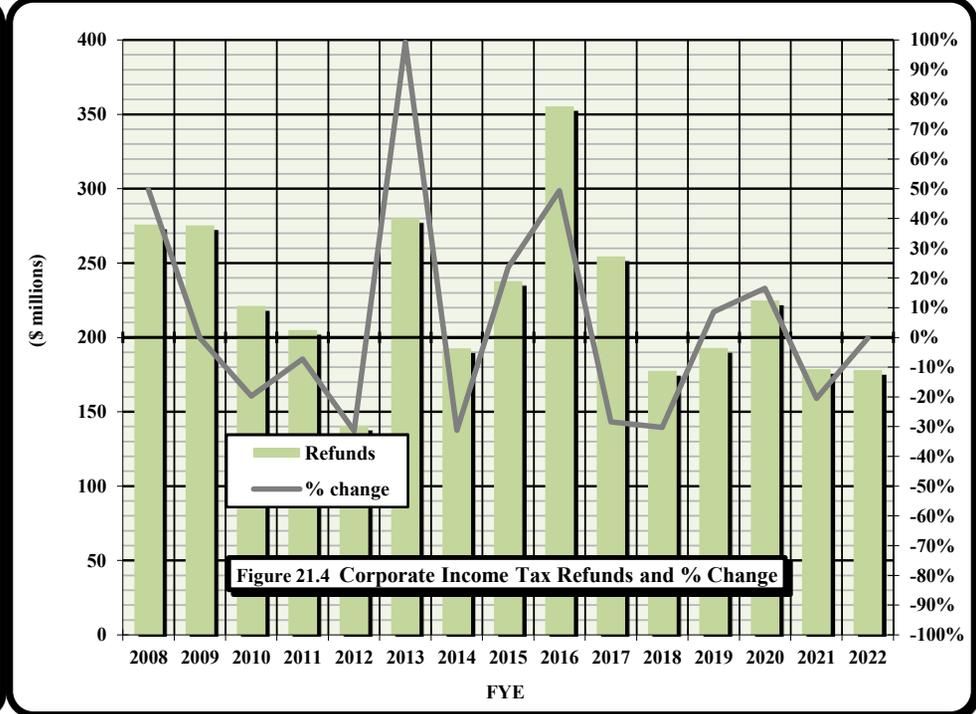
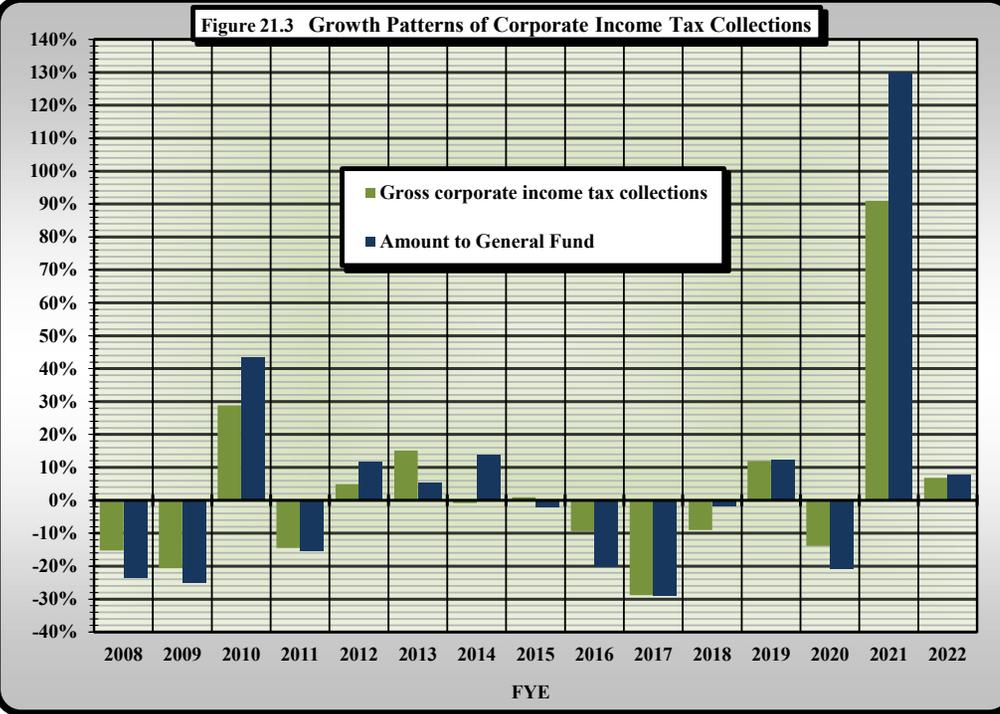
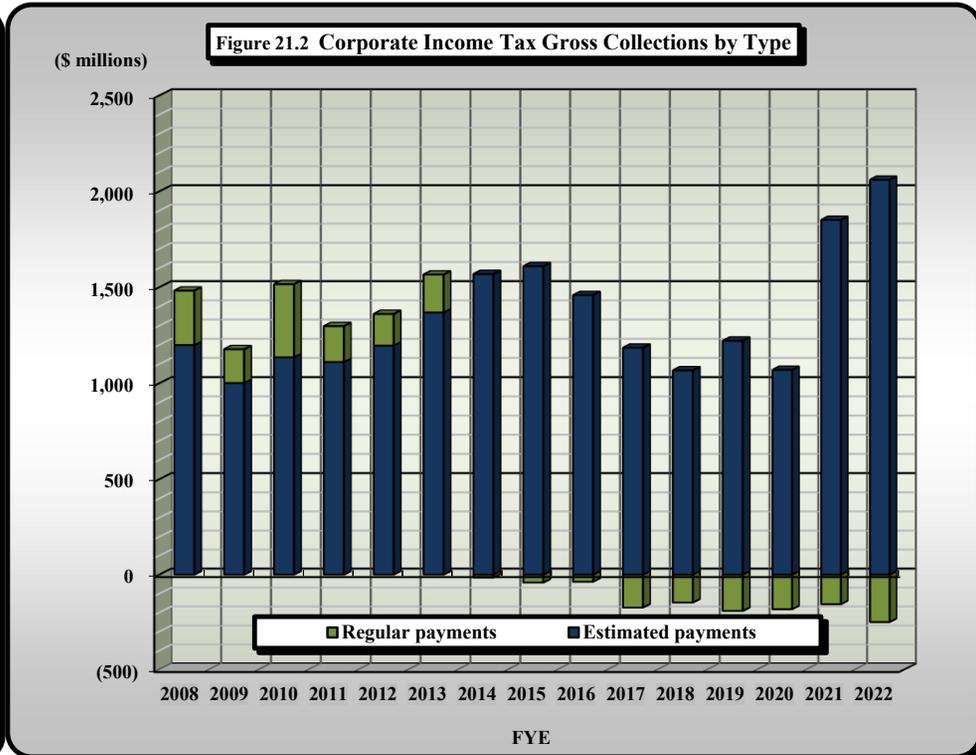
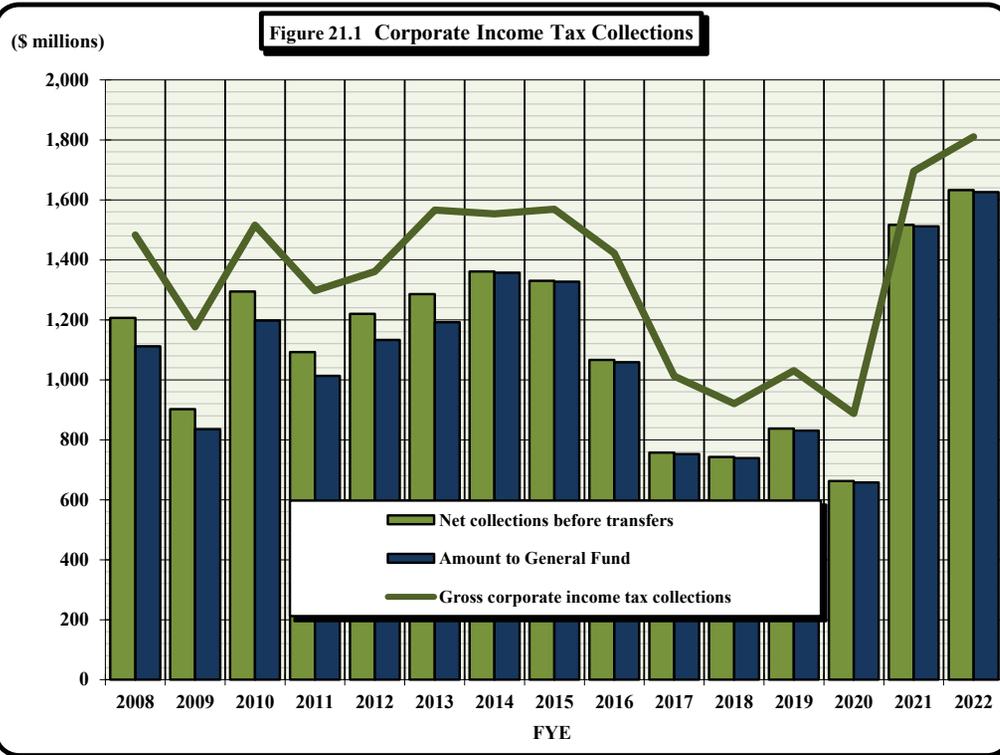


TABLE 22. -Continued

State	Federal tax deductibility	Filing system [‡] /Relation to Federal IRC	Calculation Starting Point Tax Base	Personal income tax rates and tax brackets for 2021 tax year [as of January 1, 2021] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2021 tax year [as of January 1, 2021]					Population as of 7/1/2022 [1,000s]	Individual income tax collections fiscal year 2022 [†]			Personal income calendar year 2021		Individual income tax collections as a % of personal income		
					Standard deduction		Personal exemption/credit				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank	
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank					
Massachusetts [IRC incorporated as amended on January 1, 2005, with exceptions]	no	Joint	State AGI	5%: income from wages, salaries, tips, pensions, business income, rents, interest and dividend income, income from long-term capital gains (except long term capital gains from collectibles and pre-1996 installment sales) 12%: income from short-term capital gains, long-term capital gains from collectibles, and long-term capital gains from pre-1996 installment sales	\$4,400	\$8,800	\$1,000				6,982	24,399,902	3,494.70	3	583,363,100	83,461	4.18%	5
Michigan [IRC incorporated as amended on January 1, 2018 or IRC in effect for current taxable year]	no	Joint	Fed AGI	4.25%	-	-	\$4,900	\$9,800	\$4,900/ \$1,500		10,034	12,879,815	1,283.60	32	568,132,000	56,601	2.27%	33
Minnesota [IRC adopted as amended through May 1, 2023] IRC conformity date was updated from December 15, 2022 enacted on January 12, 2023 (previously, December 31, 2018)	no	Joint	Fed AGI	5.35%>\$0; 6.80%>\$27,230; 7.85%>\$89,440; 9.85%>\$166,040 [applicable for S] HH: same rates apply to income bracket ranges \$33,520-\$220,730 MFJ: same rates apply to income bracket ranges \$39,810-\$276,200 MFS: same rates apply to income bracket ranges \$19,905-\$138,100	\$12,525	\$25,050	-	-	\$4,350	[standard deduction and personal exemption phased out at higher incomes based on state income thresholds]	5,717	15,130,683	2,646.53	6	381,789,100	66,846	3.96%	7
Mississippi [IRC not incorporated]	no	Joint/ Combined	State AGI	0%>\$0; 3%>\$4K; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500		2,940	2,537,787	863.18	39	137,381,700	46,577	1.85%	36
Missouri [IRC incorporated by reference as currently amended]	yes ^{††}	Combined	Fed AGI	0%>\$0; 1.5%>\$108; 2%>\$1,088; 2.5%>\$2,176; 3%>\$3,264; 3.5%>\$4,352; 4%>\$5,440; 4.5%>\$6,528; 5%>\$7,616; 5.4%>\$8,704 [applicable for S, HH, MFJ, MFS]	\$12,550	\$25,100	-	-	-		6,178	8,942,661	1,447.51	26	345,961,200	56,073	2.58%	27
Montana [IRC incorporated by reference as currently amended]	yes ^{††}	Joint/ Combined	Fed AGI	1%>\$0; 2%>\$3.1K; 3%>\$5.5K; 4%>\$8.4K; 5%>\$11.4K; 6%>\$14.6K; 6.9%>\$18.8K [applicable for S, HH, MFJ, MFS]	\$4,830- \$2,140 [†]	\$9,660- \$4,280 [†]	\$2,580	\$5,160	\$2,580	†[20% of AGI with minimum/maximum amounts as shown]	1,123	2,387,008	2,125.82	11	64,542,100	58,344	3.70%	8
Nebraska [IRC incorporated by reference as currently amended]	no	Joint	Fed AGI	2.46%>\$0; 3.51%>\$3,340; 5.01%>\$19,990; 6.84%>\$32,210 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$6,220-\$47,760 MFJ: same rates apply to income bracket ranges \$6,660-\$64,430	\$7,100	\$14,200	\$142 [tc]	\$284 [tc]	\$142 [tc]		1,968	3,239,491	1,646.15	23	123,080,500	62,682	2.63%	26
New Hampshire [IRC incorporated]	no	Joint	Interest, dividends	5% applies to taxable interest/dividend income	-	-	\$2,400	\$4,800	-		1,395	153,620	110.10	42	100,196,800	72,214	0.15%	42
New Jersey [IRC not incorporated]	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] 1.4%>\$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]	-	-	\$1,000	\$2,000	\$1,500/ \$1,000		9,262	20,630,297	2,227.49	10	705,095,200	76,079	2.93%	17
New Mexico [IRC incorporated by reference as currently amended]	no	Joint	Fed AGI	1.7%>\$0; 3.2%>\$5.5K; 4.7%>\$11K; 4.9%>\$16K; 5.9%>\$210K [applicable for S] MFJ, HH: same rates apply to income bracket ranges \$8K-\$315K MFS: same rates apply to income bracket ranges \$4K-\$157.5K [community property state]	\$12,550	\$25,100	\$0- \$2,500 [†]	\$0- \$5,000 [†]	\$0- \$2,500 [†]	†[exemption phased out for higher income levels]	2,113	1,301,085	615.65	40	108,248,300	51,141	1.20%	40

TABLE 22. -Continued

State	Federal tax deductibility	Filing system [‡] /Relation to Federal IRC	Calculation Starting Point Tax Base	Personal income tax rates and tax brackets for 2021 tax year [as of January 1, 2021] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2021 tax year [as of January 1, 2021]					Population as of 7/1/2022 [1,000s]	Individual income tax collections fiscal year 2022 [†]			Personal income calendar year 2021		Individual income tax collections as a % of personal income	
					Standard deduction		Personal exemption/credit				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; 5.97%>\$21,400; 6.33%>\$80,650; 6.85%>\$215,400; 9.65%>\$1,077,550; 10.3%>\$5M; 10.9%>\$25M [applicable for S, MFS] HH: same rates apply to income bracket ranges \$12,800-\$25M MFJ: same rates apply to income bracket ranges \$17,150-\$25M	\$8,000	\$16,050	-	-	\$1,000	19,677	70,196,866	3,567.43	2	1,508,135,100	75,948	4.65%	2
North Carolina [IRC incorporated by reference as of January 1, 2023 updated from April 1, 2021 on April 3, 2023]	no	Joint	Fed AGI	5.25%	\$10,750	\$21,500	-	-	-	10,699	17,672,005	1,651.75	21	599,133,500	56,705	2.95%	16
North Dakota [IRC incorporated by reference as currently amended]	no	Joint	Fed TI	1.10%>\$0; 2.04%>\$40,525; 2.27%>\$98,100; 2.64%>\$204,675; 2.90%>\$445,000 [applicable for S] HH: same rates apply to income bracket ranges \$54,300-\$445,000 MFJ: same rates apply to income bracket ranges \$67,700-\$445,000 MFS: same rates apply to income bracket ranges \$33,850-\$222,500	\$12,550	\$25,100	-	-	-	779	472,925	606.89	41	51,261,700	65,895	0.92%	41
Ohio [IRC incorporated by reference as of March 31, 2021]	no	Joint	Fed AGI	0%>\$0; 2.765%>\$25,000; 3.226%>\$44,250; 3.688%>\$88,450; 3.99%>\$110,650 [applicable for S, HH, MFJ, MFS]	-	-	\$1,900	\$3,800	\$1,900	11,756	11,246,994	956.70	38	670,872,700	57,026	1.68%	39
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	4,020	4,157,808	1,034.33	35	220,176,500	55,165	1.89%	35
Oregon [IRC incorporated as of April 1, 2021 for tax years after 2020]	yes ^{††}	Joint	Fed AGI	4.75%>\$0; 6.75%>\$3,650; 8.75%>\$9,200; 9.9%>\$125,000 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$7.3K-\$250K	\$2,350	\$4,700	\$213 [†]	\$426 [†]	\$213 [†]	4,240	11,772,886	2,776.53	4	262,382,400	61,646	4.49%	3
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	-	-	-	-	-	12,972	17,381,999	1,339.96	29	833,322,000	64,042	2.09%	34
Rhode Island [IRC incorporated by reference as currently amended]	no	Joint	Fed AGI	3.75%>\$0; 4.75%>\$66,200; 5.99%>\$150,550 [applicable for S, HH, MFJ, MFS]	\$9,050 [†]	\$18,100 [†]	\$4,250 [†]	\$8,500 [†]	\$4,250 [†]	1,094	1,939,003	1,772.83	18	69,837,300	63,663	2.78%	22
South Carolina [IRC incorporated by reference through December 31, 2022]	no	Joint	Fed TI	0%>\$0; 3%>\$3,109; 4%>\$6,219; 5%>\$9,329; 6%>\$12,439; 7%>\$15,559 [applicable for S, HH, MFJ, MFS]	\$12,550	\$25,100	-	-	\$4,300	5,283	6,854,835	1,297.62	31	274,347,800	52,828	2.50%	30
Tennessee* [Repealed as of January 1, 2021]	-	-	-	[Repealed as of January 1, 2021] Provisions through tax year 2020: 1% (applies to interest/dividend income)	-	-	-	-	-	7,051	9,480	1.34	43	396,986,100	56,970	0.00%	43

TABLE 22. -Continued

State	Federal tax deductibility	Filing system [‡] /Relation to Federal IRC	Calculation Starting Point Tax Base	Personal income tax rates and tax brackets for 2021 tax year [as of January 1, 2021] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2021 tax year [as of January 1, 2021]					Population as of 7/1/2022 [1,000s]	Individual income tax collections fiscal year 2022 [†]			Personal income calendar year 2021		Individual income tax collections as a % of personal income		
					Standard deduction		Personal exemption/credit				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%	\$12,550 [†]	\$25,100 [†]	-	-	\$1,750 [†]	3,381	6,812,367	2,015.02	12	190,468,300	57,042	3.58%	9	
[IRC incorporated by reference as currently amended]				†taxpayer 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: \$15,095; MFJ: \$30,190; HH: \$22,643; qualifying dependent exemption/credit=\$1,750														
Vermont	no	Joint	Fed AGI	3.35%>\$0; 6.6%>\$40,950; 7.6%>\$99,200; 8.75%>\$206,950	\$6,350	\$12,700	\$4,350	\$8,700	\$4,350	647	1,268,299	1,960.08	15	39,603,500	61,214	3.20%	13	
[IRC incorporated by reference as of December 31, 2021 for tax years beginning after 2020]				[applicable for S] HH: same rates apply to income bracket ranges \$54,850-\$229,450 MFJ/CUFJ: same rates apply to income bracket ranges \$68,400-\$251,950 MFS/CUFS: same rates apply to income bracket ranges \$34,200-\$125,975														
Virginia	no	Joint	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K	\$4,500	\$9,000	\$930	\$1,860	\$930	8,684	19,732,749	2,272.41	9	578,639,700	66,838	3.41%	10	
[IRC incorporated by reference as of December 31, 2021, effective February 23, 2022]				[applicable for S, HH, MFJ, MFS]														
West Virginia	no	Joint	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K	-	-	\$2,000	\$4,000	\$500/\$2,000	1,775	2,502,828	1,409.92	27	87,617,400	49,071	2.86%	19	
[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]				[applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K														
Wisconsin	no	Joint	Fed AGI	3.54%>\$0; 4.65%>\$12,120; 5.30%>\$24,250; 7.65%>\$266,930	\$11,200-\$0 [†]	\$20,730-\$0 [†]	\$700	\$1,400	\$700	5,893	8,994,997	1,526.51	25	355,048,000	60,381	2.53%	28	
[IRC incorporated as amended to December 31, 2020, with exclusions, for taxable years beginning after 2020]				†[deduction begins declining scale phase out to \$0 for single filers at \$16,150; joint filers at \$23,300] MFJ: same rates apply to income bracket ranges \$16,160-\$355,910 MFS: same rates apply to income bracket ranges \$8,080-\$177,960 [community property state]														
Total 43 states									267,153	554,474,970	2,075.50 ^a	-	17,247,032,300	64,625 ^a	3.21% ^a	-		

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

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

The following eight states do not impose an individual income tax: Alaska, Florida, Nevada, South Dakota, Tennessee (repealed for tax years after 2020), Texas, Washington, and Wyoming.

*Tennessee continues to be included in the table following repeal to provide individual income tax collections for fiscal year 2022 as reported to the U.S. Census Bureau.

Per capita tax collection amounts are computations based on July 1, 2022 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, 2021 population estimates of the Bureau of the Census.

^aWeighted average computations based on tax collection, personal income, and population totals for the 43 states reporting tax collections generated from personal income tax for fiscal year 2021-2022.

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

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

te = tax credit

[‡]Filing system: Joint: incomes of both spouses are combined and taxed as a single value; Combined: the income of each spouse is taxed separately; Joint/Combined: option as selected by taxpayer community property state=one-half of the community income is taxable to each spouse

Relation to Federal IRC is intended to reflect IRC application for tax year 2021 and may differ from IRC conformity as of January 1, 2021; states may have enacted legislation after January 1, 2021, that updated the IRC conformity effective date to retroactively apply for the 2021 tax year.

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, 2022 (NST-EST2022-POP)*. December 2022 release.

U.S. Census Bureau. *2022 Annual Survey of State Government Tax Collections Detailed Table*, April 17, 2023 release.

U.S. Bureau of Economic Analysis. *SAINCI-State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 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 2020
[U.S. Individual Income Tax Return Form -1040]

Federal Returns Deduction claimed:			Federal Returns Deduction claimed:				
State	Itemized %	Standard %	Neither %	State	Itemized %	Standard %	Neither %
Alabama	7.23%	88.99%	3.78%	Montana	7.92%	88.45%	3.63%
Alaska	5.99%	91.34%	2.67%	Nebraska	6.46%	90.65%	2.89%
Arizona	8.78%	87.52%	3.70%	Nevada	8.09%	88.20%	3.71%
Arkansas	5.54%	90.29%	4.18%	New Hampshire	8.43%	89.23%	2.34%
California	14.95%	81.59%	3.46%	New Jersey	13.98%	83.51%	2.51%
Colorado	12.04%	85.12%	2.84%	New Mexico	5.90%	89.65%	4.46%
Connecticut	12.23%	84.97%	2.80%	New York	10.09%	86.96%	2.95%
Delaware	9.88%	87.57%	2.55% †	North Carolina	8.11%	88.56%	3.33%
Florida	7.46%	88.69%	3.85%	North Dakota	4.77%	92.42%	2.82%
Georgia	11.17%	85.47%	3.37%	Ohio	5.34%	91.84%	2.82%
Hawaii	11.90%	84.33%	3.77%	Oklahoma	6.28%	89.44%	4.28%
Idaho	8.23%	88.53%	3.24%	Oregon	12.58%	84.04%	3.38%
Illinois	9.14%	87.97%	2.89%	Pennsylvania	7.19%	90.19%	2.62%
Indiana	5.07%	91.90%	3.03%	Rhode Island	8.87%	88.53%	2.60%
Iowa	6.67%	89.29%	4.04%	South Carolina	7.69%	88.79%	3.52%
Kansas	6.79%	90.29%	2.92%	South Dakota	4.57%	92.05%	3.38%
Kentucky	5.32%	90.63%	4.05%	Tennessee	5.59%	90.84%	3.57%
Louisiana	6.64%	89.26%	4.10%	Texas	7.53%	88.78%	3.70%
Maine	6.15%	90.78%	3.07%	Utah	13.57%	83.90%	2.53%
Maryland	20.73%	76.71%	2.56%	Vermont	6.17%	90.73%	3.10%
Massachusetts	12.71%	85.04%	2.25%	Virginia	14.50%	82.74%	2.76%
Michigan	6.01%	91.25%	2.73%	Washington	11.50%	85.45%	3.05%
Minnesota	9.59%	87.98%	2.42%	West Virginia	3.41%	92.20%	4.40%
Mississippi	6.15%	89.40%	4.45%	Wisconsin	6.56%	90.71%	2.72%
Missouri	6.28%	90.20%	3.53%	Wyoming	5.35%	91.22%	3.43%
				United States	9.52%	87.16%	3.32%

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 2021 (primarily tax year 2020).

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 2020, almost ninety-two percent (91.9%) claimed the standard deduction based on personal income tax information extracted from tax year 2020 D-400 forms processed within the DOR dynamic integrated tax system during 2021. The personal income tax 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 (limited to 60% of FAGI), 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 2020:

	Federal	North Carolina
S/MFS:	\$12,400	\$10,750
MFJ/SS:	\$24,800	\$21,500
HoH:	\$18,650	\$16,125

Source: IRS, Statistics of Income Division, Individual Master File System, December 2022
Tax Year 2020: Historical Table 2 (SOI Bulletin)

TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS
[§ 105 ARTICLE 4., PART 2.]

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

Fiscal year	Total gross individual income tax collections [S]	Refunds [S]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers										Collections to General Fund [S]	Year-over-year % change			
			Net collections before reimbursements/transfers [S]	Child Support Debts Collecting Cost [S]	NC Housing Finance Agency [S]	NC Political Parties Financing Fund [S]	NC Public Campaign Fund [S]	Special Education Related Services [S]	TIMS & PDP Components; Collection costs: [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Individual income tax:					
												Gross collections		Refunds	Net collections before transfers	Amount to General Fund	
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%	
2021-22....	19,118,758,145	1,398,250,663	17,720,507,482	67,340	-	-	-	-	427,730	48,502,816	103,896,725	17,567,612,870	10.07%	-1.76%	11.12%	11.03%	

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.]

†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 (rate schedule is superseded by SL 2023-134)
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 2023 Appropriations Act [SL 2023-134] establishes the following tax rate schedule (effective October 3, 2023):

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

The 2023 Appropriations Act [SL 2023-134] also set individual income tax rate reduction triggers (see tax rate chart for details)

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 (the allowance for each filing status is increased by approximately 18.6%). (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 amount 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]

SL 2021-180 updates the reference to the IRC used in defining and determining certain State tax provisions from May 1, 2020, to April 1, 2021.

SL 2023-12 updates the reference to the IRC used in defining and determining certain State tax provisions from April 1, 2021, to January 1, 2023.

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.]

TABLE 23.- Continued

The tax rate chart below reflects the tax rate provisions and schedule established within the 2023 Appropriations Act [SL 2023-134] enacted October 3, 2023. SL 2023-134 also set individual income tax rate reduction trigger provisions effective for taxable years beginning in 2027 (see tax rate trigger schedule below):

Tax Rate and Standard Deduction Allowance Chart	Filing status	Individual income tax statutory and withholding tax rates												
		Tax year												
		After 2025	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
All:	NCIT	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	
	Tax Rate	3.99%	4.25%	4.5%	4.75%	4.99%	5.25%	5.25%	5.25%	5.499%	5.499%	5.75%	5.75%	
	W/H Rate	4.09%	4.35%	4.6%	4.85%	5.09%	5.35%	5.35%	5.35%	5.599%	5.599%	5.85%	5.8%	
		Standard deduction allowances												
S		\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$10,750	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500
MFJ/SS		\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$21,500	\$21,500	\$20,000	\$17,500	\$17,500	\$16,500	\$15,000	\$15,000
MFS		\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$10,750	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500
HH		\$19,125	\$19,125	\$19,125	\$19,125	\$19,125	\$16,125	\$16,125	\$15,000	\$14,000	\$14,000	\$13,200	\$12,000	\$12,000

Rate reduction trigger provisions:

If total General Fund revenue in a fiscal year set out below exceeds the trigger amount indicated for that fiscal year, then the applicable tax rate for the indicated and subsequent tax years shall be equal to the greater of (i) the prior taxable year's rate decreased by one-half percentage point (0.50%) or (ii) two and forty-nine hundredths percent (2.49%). Total General Fund revenue is the amount stated in the final accounting of total General Fund Reverting Net Tax and Non-Tax Revenues for the fiscal year, as reported by the Office of State Controller in August following the end of the fiscal year.

Fiscal Year	Trigger Amount	Taxable Year Beginning
FY 2025-2026	\$33.042 billion	in 2027
FY 2026-2027	\$34.100 billion	in 2028
FY 2027-2028	\$34.760 billion	in 2029
FY 2028-2029	\$35.750 billion	in 2030
FY 2029-2030	\$36.510 billion	in 2031
FY 2030-2031	\$38.000 billion	in 2032
FY 2031-2032	\$38.500 billion	in 2033
FY 2032-2033	\$39.000 billion	in 2034

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

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

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

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

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:

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
	Child Deduction Chart	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	\$2,500	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500	\$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 FAGI amount; for tax year 1995, the amount increased to \$2,250 subject to FAGI amount; and for tax years 1996 through 2013, the applicable amount is \$2,500 (or \$2,000) subject to the FAGI amount; for tax years 2012 and 2013, the personal exemption is \$2,500 for a taxpayer whose FAGI does not exceed the amount shown for the corresponding filing status in the chart below; a taxpayer whose FAGI exceeds the threshold amount is allowed a reduced personal exemption allowance of \$2,000.

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

†additional standard deduction for aged 65 or over or blind

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

Figure 23.1 Individual Income Tax Collections

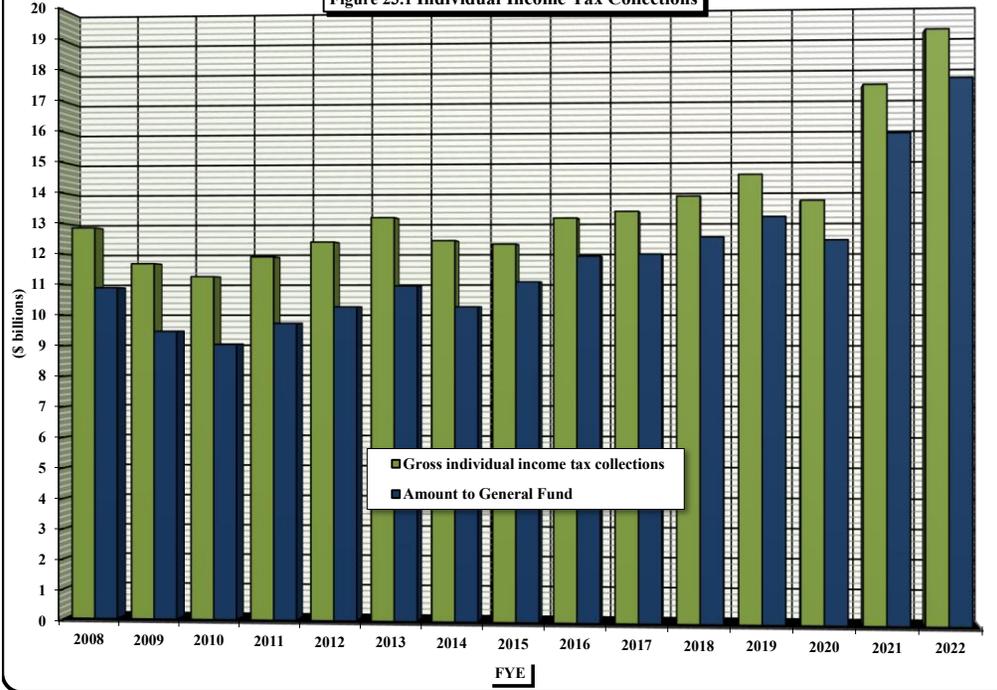


Figure 23.2 Growth Patterns of Individual Income Tax Collections

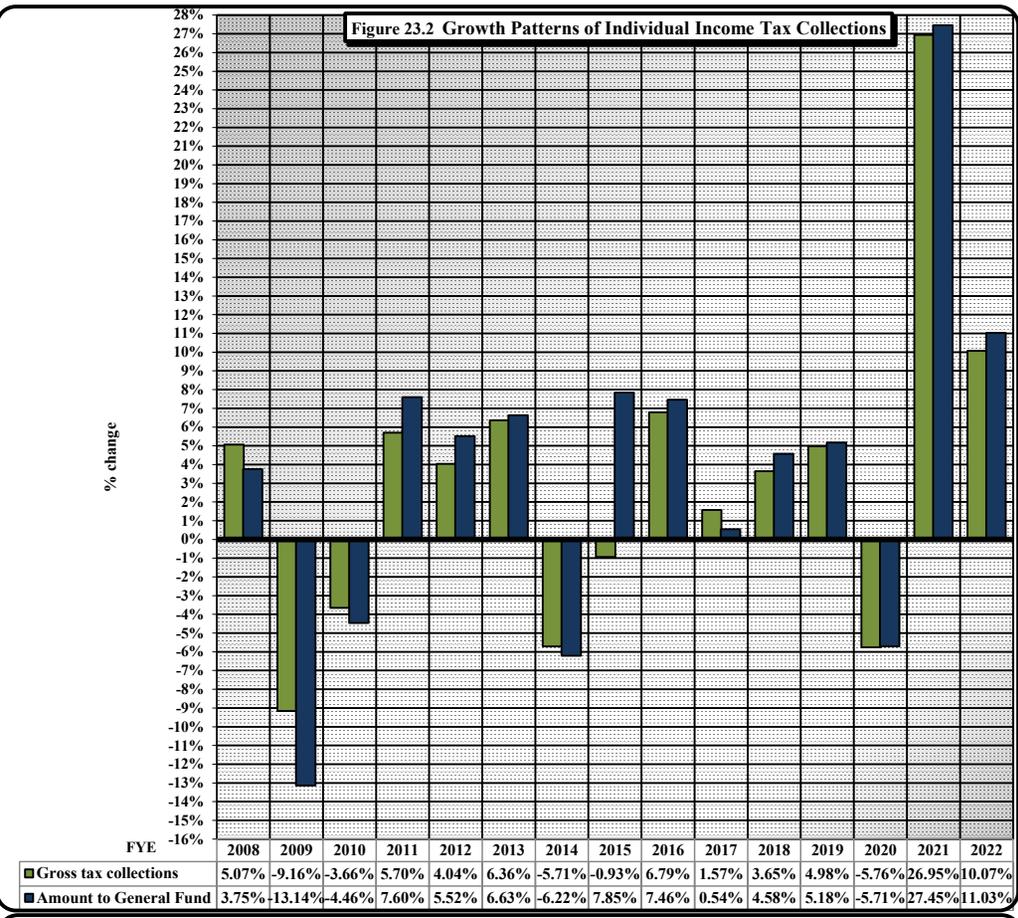


Figure 23.3 Individual Income Tax Refunds and % Change

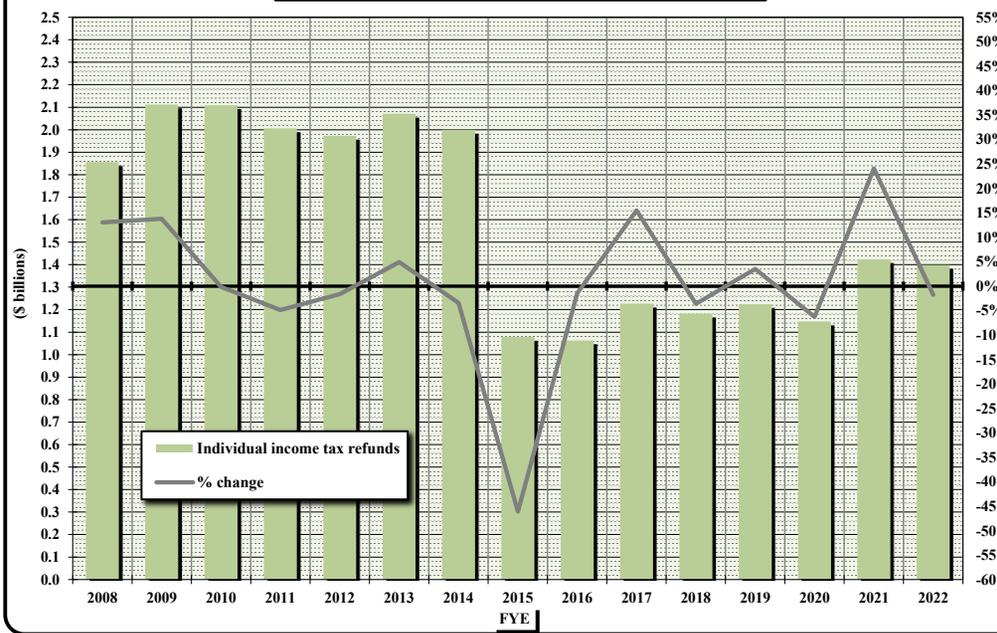


Figure 23.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

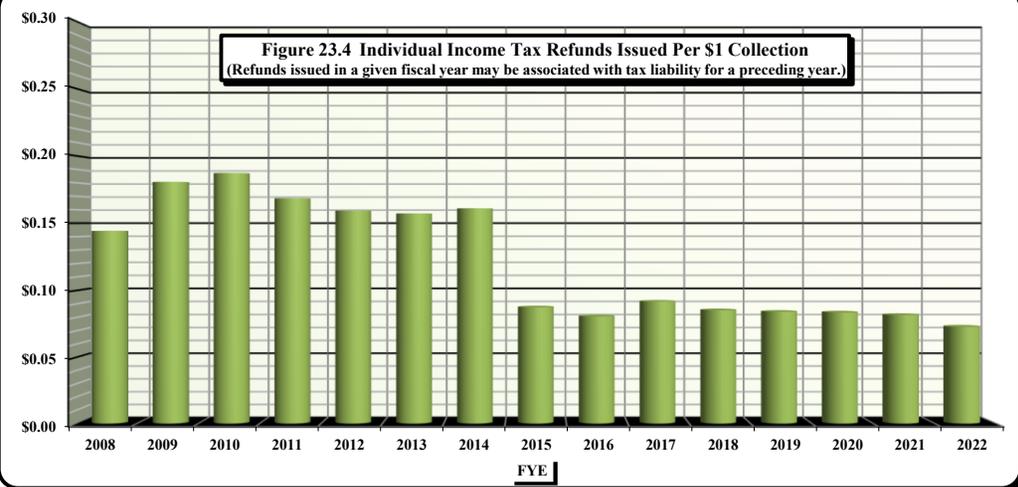


TABLE 24 . INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments												Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Total			Estimated payments [S]	% of total	Annual % change	Final payments [S]	% of total	Annual % change	Total payments [S]	Annual % change
	Quarterly payments [S]	% of total	Annual % change	Monthly payments [S]	% of total	Annual % change	Accelerated payments [S]	% of total	Annual % change	All payments [S]	% of total	Annual % change								
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%
2021-22....	189,811,817	1.0%	10.97%	1,161,949,006	6.1%	16.78%	11,480,971,349	60.1%	8.08%	12,832,732,172	67.1%	8.85%	1,898,030,288	9.9%	8.28%	4,387,995,685	23.0%	14.62%	19,118,758,145	10.07%

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 beginning with tax year 1989.] The chart includes tax rate provisions enacted within the 2023 Appropriations Act [SL 2023-134].

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

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

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

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

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

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

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

SL 2021-180 reduces the personal income tax rate from 5.25% to 4.99% effective for taxable years beginning in 2022 [withholding tax rate for taxable year 2022=5.09% (4.99%+0.1%)].

SL 2021-180 increases standard deduction allowances effective for taxable years beginning in 2022 (the allowance for each filing status is increased by approximately 18.6%).

SL 2021-180 increases the allowable child deduction by \$500 and expands eligibility for taxable years beginning in 2022.

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.

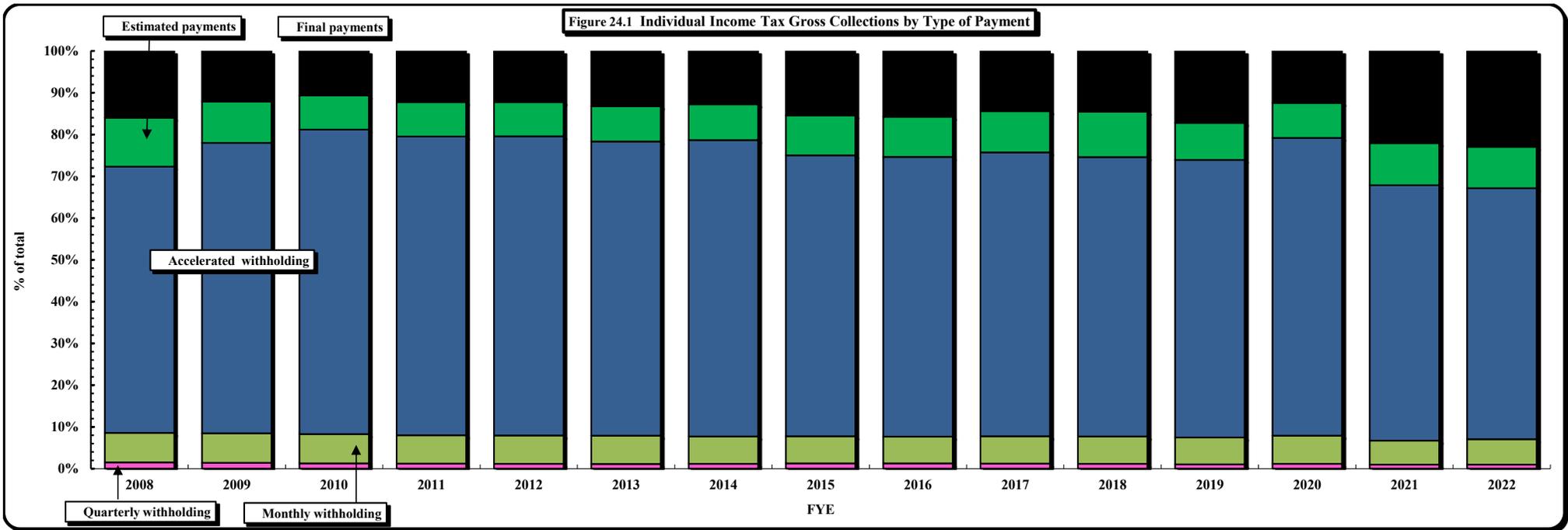
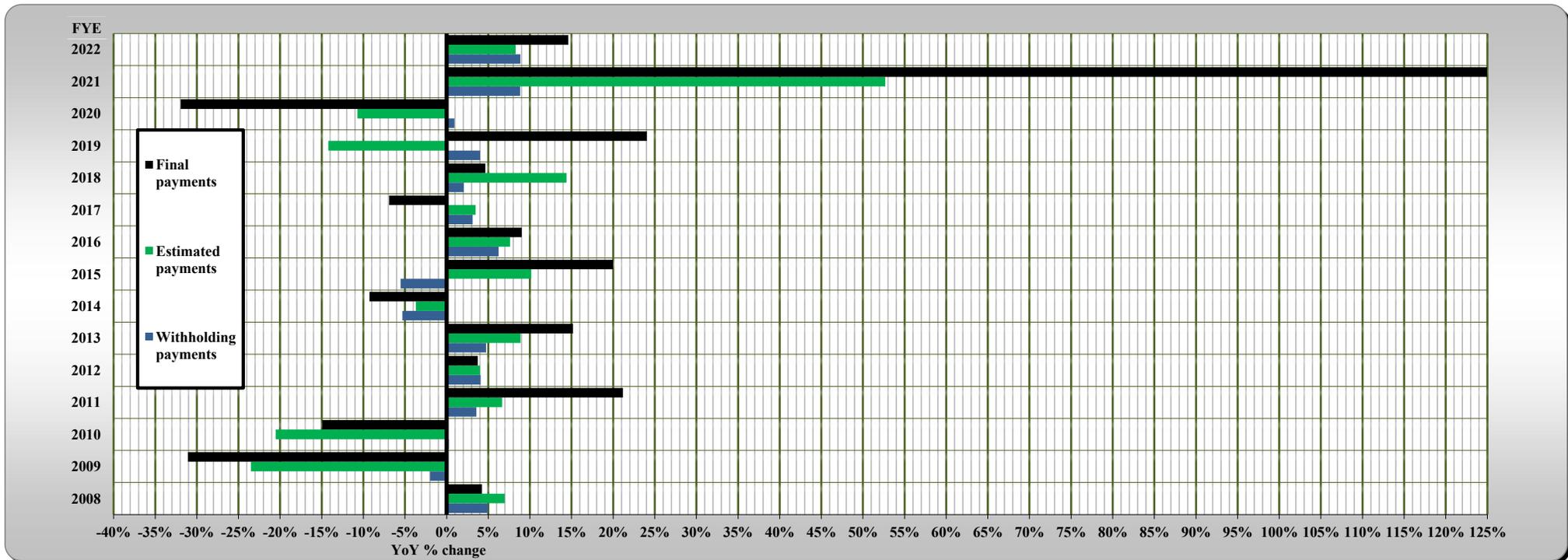


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends

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.



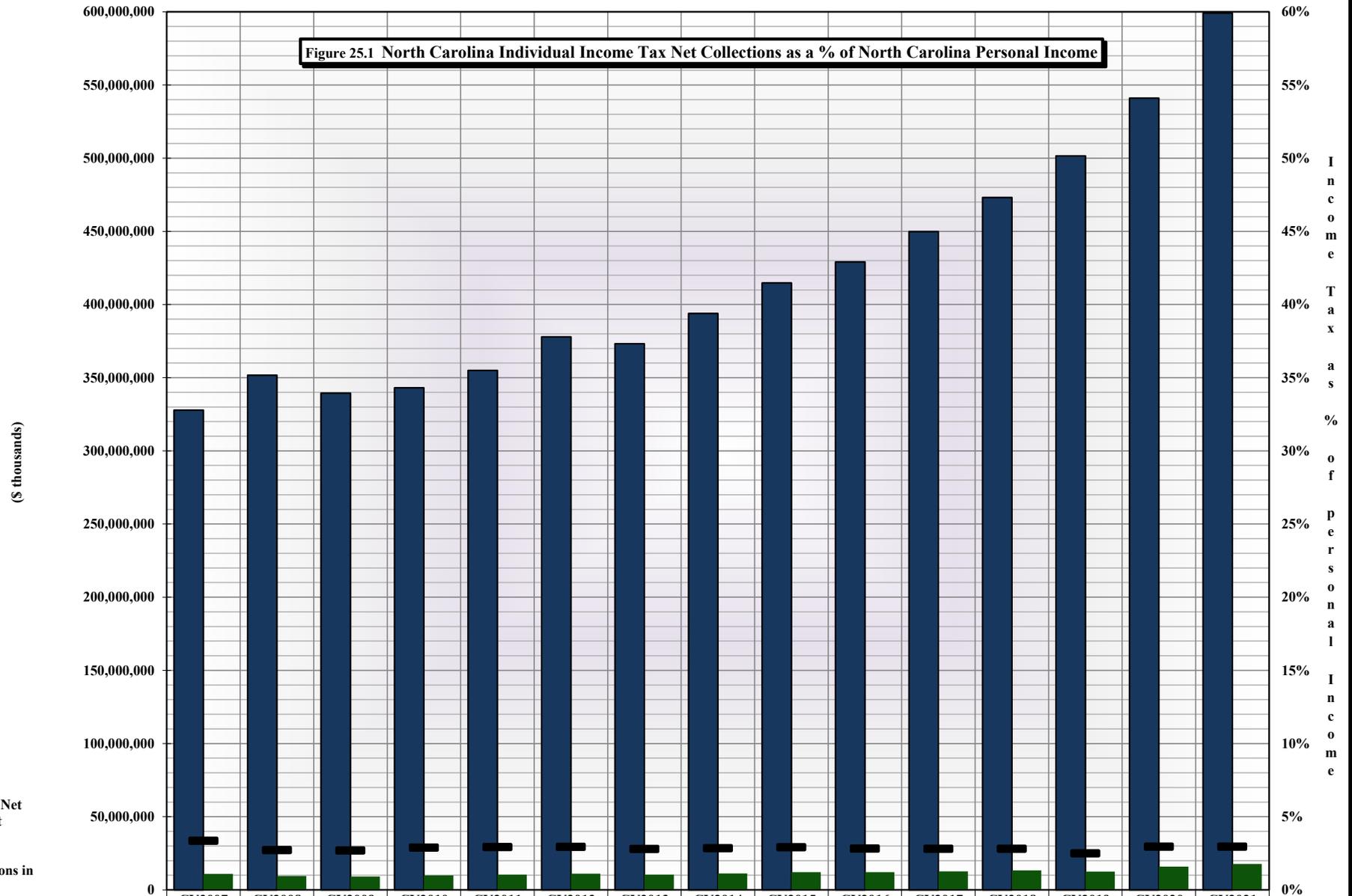


Table 25.
North Carolina
Individual Income Tax Net
Collections as a Percent
of North Carolina
Personal Income
[Income and tax collections in
\$1,000s]

CY/FYE	CY2007 FYE2008	CY2008 FYE2009	CY2009 FYE2010	CY2010 FYE2011	CY2011 FYE2012	CY2012 FYE2013	CY2013 FYE2014	CY2014 FYE2015	CY2015 FYE2016	CY2016 FYE2017	CY2017 FYE2018	CY2018 FYE2019	CY2019 FYE2020	CY2020 FYE2021	CY2021 FYE2022
■ North Carolina personal income [\$1,000s]	327,886,500	351,637,500	339,441,500	343,104,300	355,001,600	377,867,200	373,140,600	393,886,100	414,760,400	429,054,900	449,817,700	473,093,300	501,587,200	541,078,000	599,133,500
■ Individual income tax net collections [\$1,000s]	11,010,150	9,575,386	9,150,922	9,896,095	10,409,118	11,099,014	10,418,112	11,224,275	12,075,587	12,117,903	12,648,899	13,295,208	12,536,151	15,947,024	17,720,507
■ Net tax collections as a % of personal income	3.36%	2.72%	2.70%	2.88%	2.93%	2.94%	2.79%	2.85%	2.91%	2.82%	2.81%	2.81%	2.50%	2.95%	2.96%

[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 State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 update.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

For tax year	Special Funds										Privilege Tax		
	Income Tax										N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]		
	Wildlife Conservation Account [Article 4] [§ 105-269.5]		N.C. Education Endowment Fund [Article 4] [§ 105-269.7]		N.C. Breast and Cervical Cancer Control Program [Article 4, Part 2] [§ 105-269.8]		N.C. Political Parties Financing Fund [Article 4, Part 2] [§ 105-159.1]		N.C. Public Campaign Fund [Article 4, Part 2] [§ 105-159.2]		For tax year beginning	Attorneys contributing [computed] [#]	Contribution amount [\$]
Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]				
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	-	-
2021...	24,749	498,109	14,684	300,425	20,237	406,055	-	-	-	-	July 1, 2022	-	-

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.

Historical notes:

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

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

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

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

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

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

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

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

FOR THOSE STATES LEVYING A GENERAL SALES TAX

State	State sales tax rate ^{††} as of 1/1/2022	Rank based on State rate showr	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs Prescription, non-prescription Taxable (T) Exempt (E)	State Vendor Discounts ^{†††}		Population as of 7/1/2022 [1,000s]	General sales tax collections fiscal year 2022*			Per capita collections per 1¢ of tax [†] [\$]	Personal income 2021		Personal consumption expenditures 2021		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2022					
	[%]	[rank]			[T]	[T]		Basic provisions	Maximum-M/minimum-m	Amount [\$1,000s]		Per capita		Rank	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]	
												Collection discounts of state tax liability allowed seller for qualifying transactions	Amount										Rank
													[\$]										
Alabama.....	4	40	T	E,T	5%-2% ^{†††}	\$400/mo-M	5,074	4,329,546	853.23	40	213.31	252,791,900	50,059	197,820,200	39,174	1.71%	36	6,089,061	1,199.98				
Arizona.....	5.6	26	E	E,T	1% ^{†††}	\$10K/yr-M	7,359	11,169,103	1,517.71	14	271.02	409,885,700	56,420	334,350,100	46,023	2.72%	11	7,529,879	1,023.19				
Arkansas.....	6.5	7	0.125%[2]	E,T	2%	\$1K/mo-M	3,046	4,587,956	1,506.40	15	231.75	156,361,500	51,636	118,796,200	39,231	2.93%	6	3,717,880	1,220.72				
California ^{††}	6	14	E	E,T	None		39,029	52,228,035	1,338.17	22	223.03	3,013,676,900	76,991	2,146,539,400	54,838	1.73%	35	146,190,014	3,745.64				
Colorado.....	2.9	45	E	E,T	4% ^{†††}	\$1K/period-M	5,840	4,286,196	733.95	45	253.09	417,967,700	71,923	314,541,500	54,126	1.03%	45	11,685,999	2,001.05				
Connecticut....	6.35	10	E	E,E	None		3,626	5,193,413	1,432.19	18	225.54	292,370,900	80,691	204,252,300	56,371	1.78%	33	9,861,264	2,719.44				
Florida.....	6	14	E	E,E	2.5% ^{†††}	\$30/report-M	22,245	37,841,294	1,701.13	5	283.52	1,376,879,500	63,078	1,114,052,200	51,038	2.75%	9	-	-				
Georgia.....	4	40	E [2]	E,T	3%-0.5% ^{†††}		10,913	8,320,361	762.44	43	190.61	606,113,600	56,184	471,227,900	43,681	1.37%	41	18,286,845	1,675.71				
Hawaii.....	4	40	T [3]	E,T	None		1,440	4,265,799	2,961.96	1	740.49	88,948,000	61,464	71,696,300	49,543	4.80%	1	3,759,856	2,610.66				
Idaho.....	6	14	T [3]	E,T	None ^{†††}		1,939	2,904,133	1,497.72	16	249.62	103,114,000	54,148	75,485,000	39,639	2.82%	8	2,594,552	1,338.06				
Illinois.....	6.25	11	1%	T,T[5]	1.75%		12,582	15,289,031	1,215.15	29	194.42	853,520,900	67,278	627,074,000	49,429	1.79%	31	22,697,437	1,803.96				
Indiana.....	7	1	E	E,T	0.73%-0.26% ^{†††}		6,833	10,388,976	1,520.40	13	217.20	387,919,300	56,934	290,016,500	42,565	2.68%	13	11,749,037	1,719.45				
Iowa.....	6	14	E	E,T	None		3,201	4,235,827	1,323.48	24	220.58	185,621,700	58,049	135,091,200	42,247	2.28%	18	4,974,623	1,554.32				
Kansas.....	6.5	7	T [3]	E,T	None		2,937	4,269,472	1,453.61	17	223.63	172,071,000	58,569	124,678,400	42,438	2.48%	15	4,836,130	1,646.54				
Kentucky.....	6	14	E	E,T	1.75%-1.5% ^{†††}	\$50/period-M	4,512	5,162,018	1,143.99	31	190.66	232,362,600	51,561	184,891,200	41,027	2.22%	20	6,180,726	1,369.75				
Louisiana.....	4.45	37	E [2]	E,T	1.05%	\$1,500/mo-M	4,590	4,748,279	1,034.43	34	232.46	252,319,200	54,531	194,871,200	42,115	1.88%	29	4,478,708	975.70				
Maine.....	5.5	27	E	E,T	None ^{†††}		1,385	2,171,258	1,567.31	10	284.97	80,825,700	58,687	71,244,800	51,730	2.69%	12	2,590,903	1,870.23				
Maryland.....	6	14	E	E,E	1.2%-0.9% ^{†††}	\$500/return-M	6,165	6,638,205	1,076.82	33	179.47	426,367,400	69,052	299,768,100	48,549	1.56%	38	12,228,623	1,983.67				
Massachusetts..	6.25	11	E	E,T	None		6,982	8,716,276	1,248.40	27	199.74	583,363,100	83,461	414,257,600	59,267	1.49%	39	24,399,902	3,494.70				
Michigan.....	6	14	E	E,T	0.75%-0.5% ^{†††}	\$20K(\$15K)/mo-M \$6/mo-m	10,034	12,204,862	1,216.34	28	202.72	568,132,000	56,601	461,918,500	46,019	2.15%	21	12,879,815	1,283.60				
Minnesota.....	6.875	5	E	E,E	None		5,717	7,287,411	1,274.65	25	185.40	381,789,100	66,846	278,984,200	48,846	1.91%	27	15,130,683	2,646.53				
Mississippi.....	7	1	T	E,T	2%	\$50/mo-M	2,940	4,770,468	1,622.58	9	231.80	137,381,700	46,577	108,194,000	36,681	3.47%	3	2,537,787	863.18				
Missouri.....	4.225	39	1.225%	E,T	2%		6,178	4,553,244	737.01	44	174.44	345,961,200	56,073	276,572,300	44,827	1.42%	42	8,942,661	1,447.51				
Nebraska.....	5.5	27	E	E,T	2.5%	\$75/mo-M	1,968	2,635,775	1,339.37	21	243.52	123,080,500	62,682	89,281,300	45,469	2.14%	23	3,239,491	1,646.15				
Nevada ^{††}	4.6	34	E	E,T	0.25%		3,178	5,506,268	1,732.74	4	376.68	192,006,100	61,024	145,289,400	46,176	2.87%	7	-	-				
New Jersey....	6.625	6	E	E,E	None		9,262	14,178,031	1,530.82	12	231.07	705,095,200	76,079	514,108,000	55,472	2.01%	25	20,630,297	2,227.49				
New Mexico....	5.125	29	E	E,T	None		2,113	3,291,197	1,557.34	11	303.87	108,248,300	51,141	84,561,400	39,950	3.04%	5	1,301,085	615.65				
New York.....	4	40	E	E,E	5%	\$200/qtr-M	19,677	18,034,495	916.52	38	229.13	1,508,135,100	75,948	1,059,483,900	53,354	1.20%	44	70,196,866	3,567.43				
North Carolina..	4.75	33	E [2,4]	E,T	None		10,699	11,039,816	1,031.86	35	217.23	599,133,500	56,705	467,929,800	44,287	1.84%	30	17,672,005	1,651.75				
North Dakota..	5	30	E	E,T	1.5%	\$110/mo-M	779	1,074,703	1,379.13	19	275.83	51,261,700	65,895	38,281,500	49,209	2.10%	24	472,925	606.89				
Ohio.....	5.75	25	E	E,T	0.75%		11,756	15,640,329	1,330.41	23	231.37	670,872,700	57,026	520,162,400	44,215	2.33%	17	11,246,994	956.70				
Oklahoma.....	4.5	35	T [3]	E,T	None		4,020	3,546,080	882.15	39	196.03	220,176,500	55,165	155,213,900	38,889	1.61%	37	4,157,808	1,034.33				
Pennsylvania...	6	14	E	E,E	1% ^{†††}	\$25/mo-M ^{†††}	12,972	14,760,853	1,137.90	32	189.65	833,322,000	64,042	635,949,100	48,874	1.77%	34	17,381,999	1,339.96				
Rhode Island...	7	1	E	E,T[6]	None		1,094	1,499,910	1,371.37	20	195.91	69,837,300	63,663	53,435,000	48,711	2.15%	22	1,939,003	1,772.83				
South Carolina..	6	14	E	E,T	3%-2% ^{†††}	\$3K/\$3.1K/\$10K/yr-M	5,283	4,876,547	923.13	37	153.85	274,347,800	52,828	222,946,900	42,930	1.78%	32	6,854,835	1,297.62				
South Dakota..	4.5	35	T [3]	E,T	1.5%	\$70/mo-M	910	1,524,337	1,675.42	7	372.32	58,627,900	65,421	41,173,700	45,944	2.60%	14	-	-				
Tennessee.....	7	1	4%[2]	E,T	Limited ^{†††}		7,051	12,887,107	1,827.61	3	261.09	396,986,100	56,970	297,834,400	42,741	3.25%	4	9,480	1.34				
Texas.....	6.25	11	E	E,E	0.5% ^{†††}		30,030	48,866,003	1,627.26	8	260.36	1,789,719,400	60,548	1,343,753,100	45,460	2.73%	10	-	-				
Utah ^{††}	4.85	32	1.75%[2]	E,T	1.31% ^{†††}		3,381	4,280,780	1,266.20	26	261.07	190,468,300	57,042	146,418,500	43,850	2.25%	19	6,812,367	2,015.02				
Vermont.....	6	14	E	E,E	None ^{†††}		647	545,564	843.14	41	140.52	39,603,500	61,214	33,123,200	51,197	1.38%	40	1,268,299	1,960.08				
Virginia ^{††}	4.3	38	1.5%[2]	E,E	1.1%-0.56% ^{†††}		8,684	7,097,323	817.32	42	190.08	578,639,700	66,838	415,582,100	48,003	1.23%	43	19,732,749	2,272.41				
Washington....	6.5	7	E	E,T	None		7,786	21,477,182	2,758.51	2	424.39	574,266,800	74,188	403,720,900	52,155	3.74%	2	-	-				
West Virginia..	6	14	E	E,T	None		1,775	1,655,483	932.58	36	155.43	87,617,400	49,071	73,693,400	41,273	1.89%	28	2,502,828	1,409.92				
Wisconsin.....	5	30	E	E,T	0.5% ^{†††}	\$10-\$1K/period-M	5,893	6,978,336	1,184.27	30	236.85	355,048,000	60,381	267,489,600	45,491	1.97%	26	8,994,997	1,526.51				
Wyoming.....	4	40	E	E,T	1.95%-1% ^{†††}	\$500/mo-M	581	978,080	1,682.34	6	420.58	40,866,600	70,522	28,312,500	48,858	2.39%	16	-	-				
Total 45 states..	-	-	-	-	-	-	324,106	427,935,362	1,320.36 ^a	-	-	20,793,105,000	64,400 ^a	15,554,067,100	48,174 ^a	2.06% ^a	-	537,756,413	1,659.20 ^a				

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

TABLE 27. -Continued

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

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

Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2021 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2022 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 \$24,891,884.43 retained by state to pay for the costs of collecting and distributing local sales taxes.

[†]Computation based on the State sales tax rate in effect as of January 1, 2022.

^{††}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.

^{†††}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-credit allowed equal to 1% of tax liability, not to exceed \$10K per calendar year

Colorado-effective for sales made on or after January 1, 2022, the state vendor discount of 4% no longer applies for retailers with total net taxable sales of \$1M or more; 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%) (per business location)

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

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, 2022 (NST-EST2022-POP)*, December 2022 release.

U.S. Census Bureau. *2022 Annual Survey of State Government Tax Collections Detailed Table*. April 17, 2023 release.

U.S. Bureau of Economic Analysis. *SAINCI-State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 update.

U.S. Bureau of Economic Analysis. *SAPCE1 Personal Consumption Expenditures (PCE) by Major Type of Product*, October 4, 2023 update.

U.S. Bureau of Economic Analysis. *SAPCE2 Per Capita Personal Consumption Expenditures (PCE) by Major Type of Product*, October 4, 2023 update.

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

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

Fiscal year	State sales and use tax gross collections [S]	Refunds [S]	Net collections before reimbursements/transfers [S]	Sales and Use Tax Reimbursements, Distributions, and Transfers								Net collections to General Fund [S]	Year-over-year % change			
				Local government distributions/state aid reimbursements† [S]	Refund of local sales & use tax paid by state agencies [S]	Reserves/transfers for administrative fees/costs†† [S]	Inter-governmental/interfund transfers†† [S]	Collection fees on overdue tax debts [S]	Transfer: State Public School Fund [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]		Gross collections [S]	Refunds [S]	Net collections before transfers [S]	Net to General Fund [S]
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%
2021-22..	11,643,520,816	497,635,915	11,145,884,901	693,084,695	1,226,081	25,988,225	112,452,997	6,465,780	87,059,635	18,826,964	77,508	10,200,703,015	12.81%	-5.62%	13.80%	13.04%

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

Fiscal year	Distributions/State Aid Reimbursements†				Inter-fund Transfers††			Reserves/Transfers: Administrative Costs†††					
	Electricity §105-164.44K distribution [local shares] [S]	PNG §105-164.44L distribution [local shares] [S]	Telecommunications tax distribution [local shares] [S]	Video programming distribution [local shares] [S]	Hold harmless payments [local shares]* [S]	Wildlife Resources Fund §105-164.44B [S]	Dry-Cleaning Solvent Cleanup Fund §105-164.44E [S]	DOT Highway Fund §105-164.44M [S]	Local sales and use tax administration				
									General Fund:			Public Transit tax [S]	Other [S]
									Non-tax revenue [S]	§105-472 [S]	§105-501 [S]		
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	10,000,000	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	10,000,000	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	
2021-22..	330,355,285	22,404,806	25,532,835	68,172,406	246,619,364	98,377,132	7,766,731	6,309,133	15,330,148	1,566,697	517,438	8,573,941	

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 2019-20 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.

SL 2021-180 provides that taxes collected under Article 5A of § 105 at the rate of 5% and 8% (short-term vehicle rental proceeds) shall be credited to the Highway Fund effective July 1, 2021 (\$10 million annual cap is eliminated).

Distributions/State Aid Reimbursements:

*Hold Harmless Payments-Repeat 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 2007-08 retained for historical reference.]

1998-99

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

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

1999-00

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

2001-02

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

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

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

2003-04

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

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

2005-06

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

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

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

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

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

2006-07

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

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

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

2007-08

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

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

TABLE 28. -Continued

2008-09

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

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

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

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

2009-10

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

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

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

2010-11

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

2011-12

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

2013-14

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

2014-15

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

Effective October 1, 2014, the State general rate applies to the total sales price (previously fifty percent [50%] of the sales price) of newspapers sold through coin-operated vending machines.

2015-16

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

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

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

TABLE 28. -Continued

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

2016-17

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

2017-18

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

TABLE 28. -Continued

2018-19

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

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

The Department of Revenue issued a directive [SD-18-6] on August 7, 2018 requiring remote sellers not physically located in the State to collect and remit sales tax on sales sourced to NC on a prospective basis. This action resulted from the U.S. Supreme Court's June 2018 ruling in *South Dakota v. Wayfair, Inc.*, et al., in which the court found that physical presence is not necessary to create a substantial nexus between a remote seller and a taxing state. The directive provides that the existing law [§ 105-164.8(b)] is enforceable regarding remote sales and requires remote sellers having sales in excess of \$100,000 or 200 or more separate transactions sourced to the State in the previous or current calendar year to register, collect and remit sales and use tax effective November 1, 2018 or 60 days after the seller met the sales threshold, whichever was later. SD-18-6 provisions were codified within § 105-164.8(b)(9) effective March 20, 2019. The Department issued the following directives on May 12, 2018 (effective September 1, 2018) as result of changes in interpretation: SD-18-2 provides that persons who lease or rent tangible personal property or digital property are required to collect and remit the applicable rate(s) of sales and use tax on the gross receipts derived from leases or rentals in effect on the day of the billing, no matter that the lease or rental agreement was entered into prior to September 1, 2018; SD-18-3 provides that any charge for gift wrap or gift wrap services sold at retail is subject to the general 4.75% State and applicable local tax rates; SD-18-4 provides that any charge for shop supplies, whether separately stated or not, in connection with a retail sale of tangible personal property or repair, maintenance, and installation services is subject to the general 4.75% State and applicable local tax rates; SD-18-5 provides that any charge for services to tint or color a consumer's tangible or digital photograph, whether provided by the consumer or not, is subject to tax as repair, maintenance, and installation services.

2019-20

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

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

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

Effective November 1, 2019, the sunset for the following provisions was extended to January 1, 2024 (from January 1, 2020): exemption for sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation; exemptions for engine-related transactions to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series; refund provision for aviation fuel for a professional motorsports racing team, sanctioning body, or a related member of such a team or body; and refund provision for professional motorsports racing teams or related member of a team of 50% of tax on property that comprises any part of a professional motor racing vehicle. The 2019 General Assembly enacted legislation (effective February 1, 2020) providing a retailer includes a marketplace facilitator. A marketplace facilitator is required to collect sales taxes from its remote sales (includes all marketplace-facilitated sales for all marketplace sellers) sourced to this State if the facilitator meets either of the following conditions for sales to this State in the previous or current calendar year: (1) gross sales in excess of \$100,000, or (2) 200 or more separate transactions. [S557 (SL 2019-246)]

2020-21

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

2021-22

Effective retroactively to July 1, 2020, SL 2021-180 provides an exemption for sales of fowl to qualifying or conditional farmers.

Effective October 1, 2021, SL 2021-150 provides an exemption for sales of machinery, equipment, parts, and accessories to alcoholic beverage permit holders for use in the manufacture of unfortified wine, fortified wine, malt beverages, and spirituous liquor (exemption applies for sales of supplies and ingredients used or consumed by the permittee in the manufacturing process).

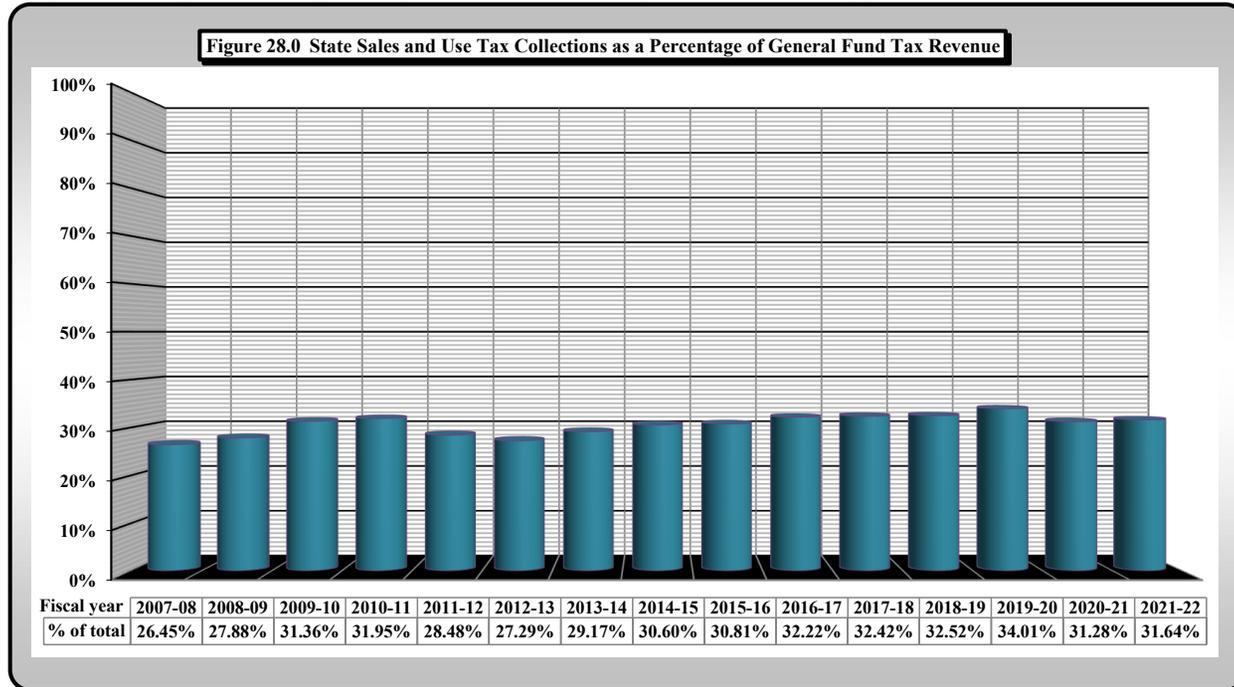
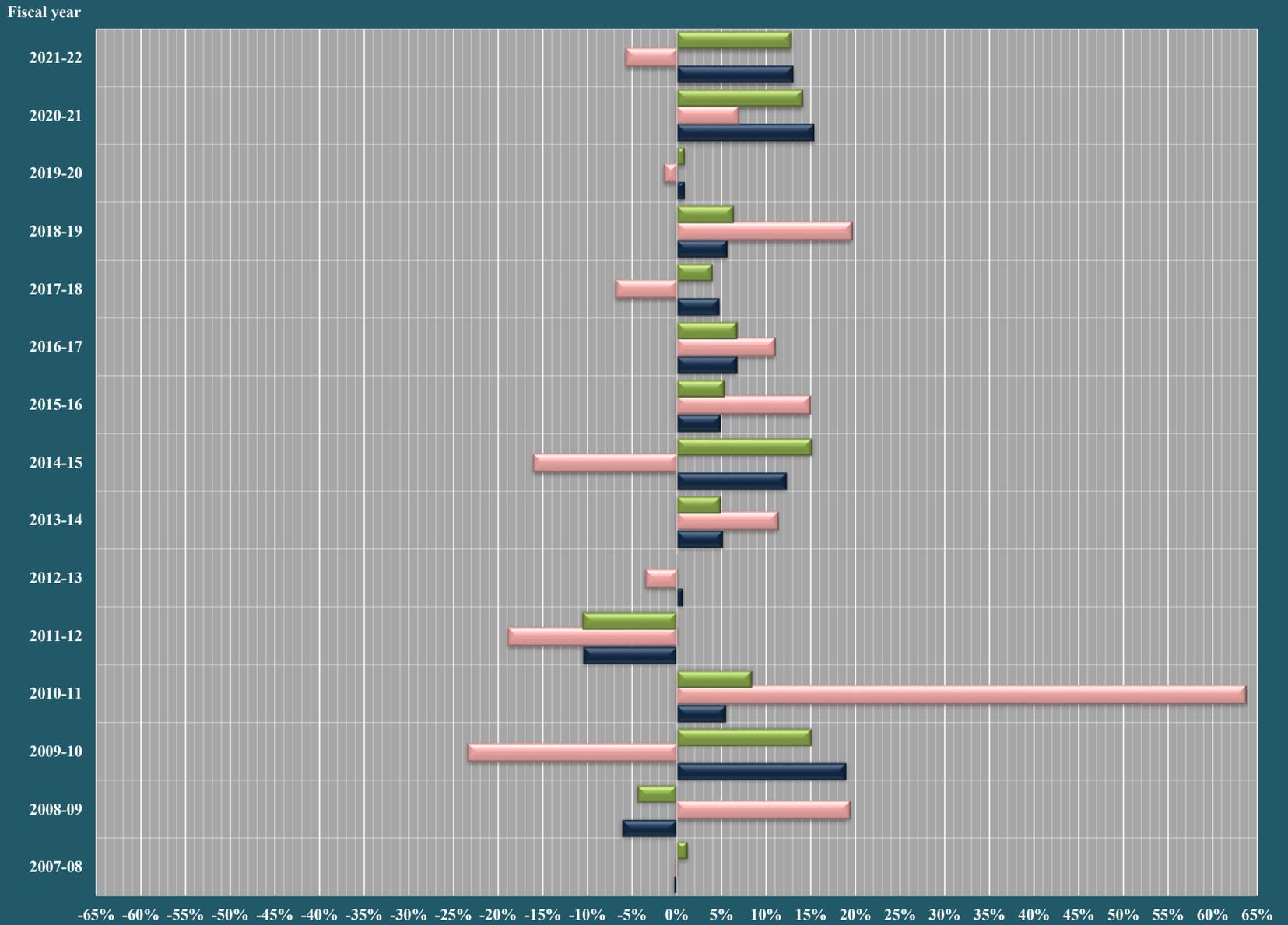


Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds



	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	2021-22
Gross collections	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%	12.81%
Refunds	-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%	-5.62%
Net collections to General Fund	-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%	13.04%

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.)

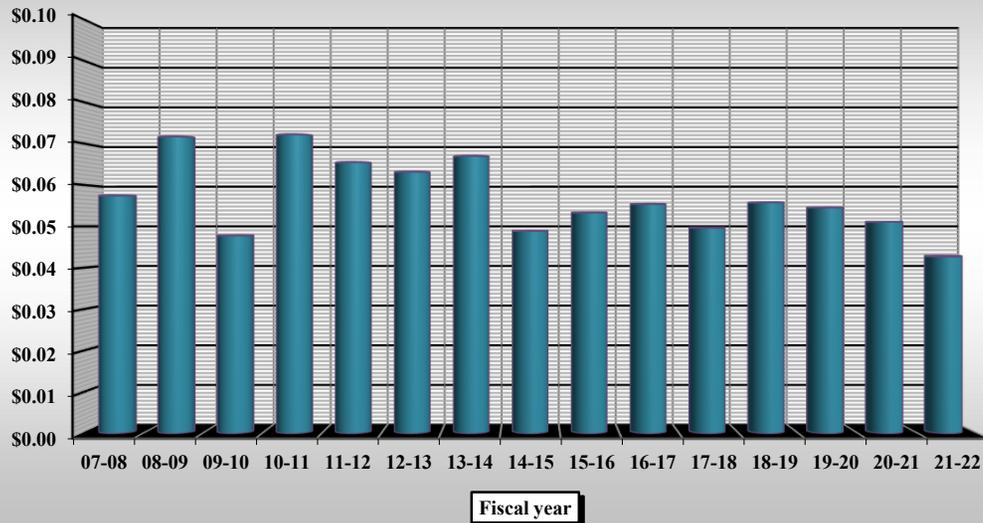


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

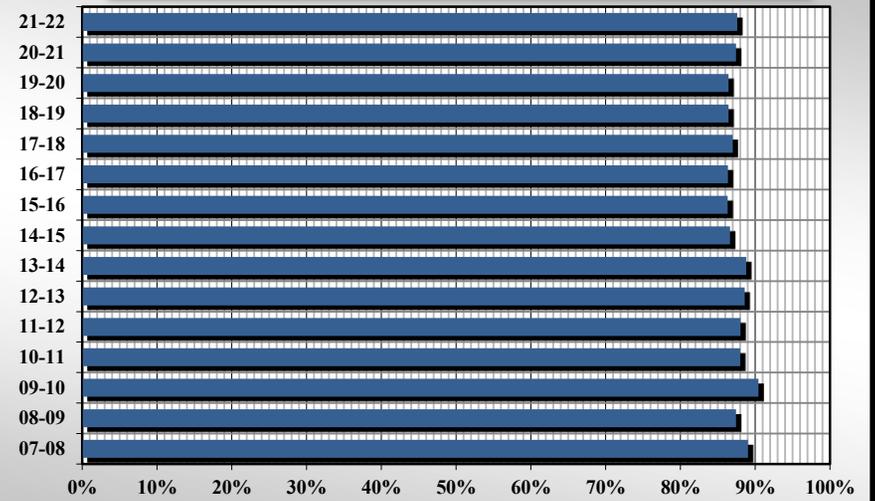


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections

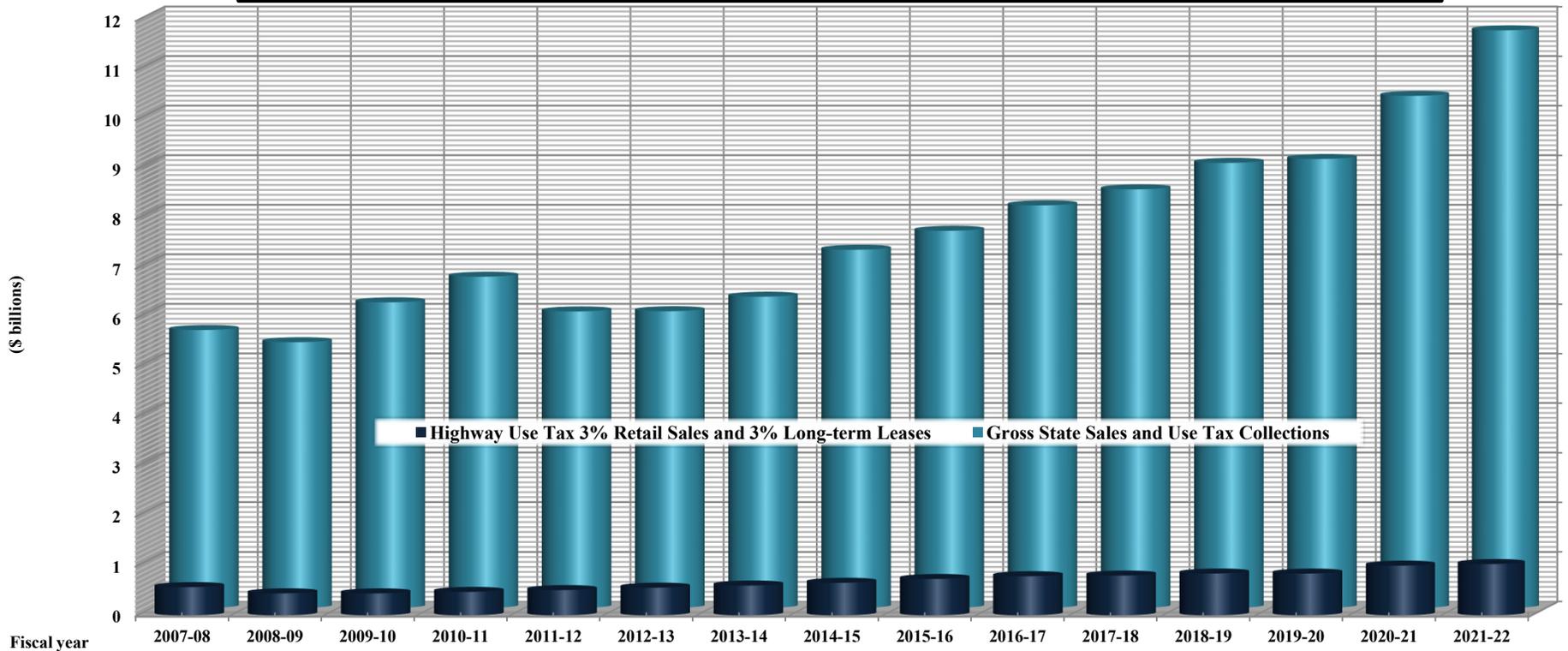


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

I. State per capita personal income for calendar year† and year-over-year % change:															
2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021
\$35,960	\$37,772	\$35,921	\$35,847	\$36,816	\$38,867	\$38,062	\$39,866	\$41,617	\$42,582	\$44,207	\$46,040	\$48,366	\$51,781	\$56,705	
5.18%	5.04%	-4.90%	-0.21%	2.70%	5.57%	-2.07%	4.74%	4.39%	2.32%	3.82%	4.15%	5.05%	7.06%	9.51%	

[State per capita tax collections derived from gross collections]	II. State per capita tax collections for fiscal year ended:															
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
State sales & use tax.....	\$614	\$575	\$651	\$697	\$619	\$615	\$639	\$730	\$762	\$805	\$829	\$873	\$872	\$988	\$1,102	
Motor fuels tax††	\$183	\$173	\$173	\$181	\$201	\$204	\$203	\$203	\$204	\$201	\$204	\$215	\$201	\$214	\$223	
Individual income tax.....	\$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	\$1,662	\$1,809	

III. State per capita tax collections as a % of per capita personal income:															
State sales & use tax.....	1.71%	1.52%	1.81%	1.94%	1.68%	1.58%	1.68%	1.83%	1.83%	1.89%	1.88%	1.90%	1.80%	1.91%	1.94%
Motor fuels tax.....	0.51%	0.46%	0.48%	0.50%	0.55%	0.52%	0.53%	0.51%	0.49%	0.47%	0.46%	0.47%	0.42%	0.41%	0.39%
Individual income tax.....	3.92%	3.32%	3.32%	3.47%	3.49%	3.49%	3.33%	3.12%	3.17%	3.11%	3.07%	3.07%	2.73%	3.21%	3.19%

IV. State per capita tax collections year-over-year % change:															
State sales & use tax.....	-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%	13.30%	11.54%
Motor fuels tax.....	-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%	4.21%
Individual income tax.....	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%	26.00%	8.84%

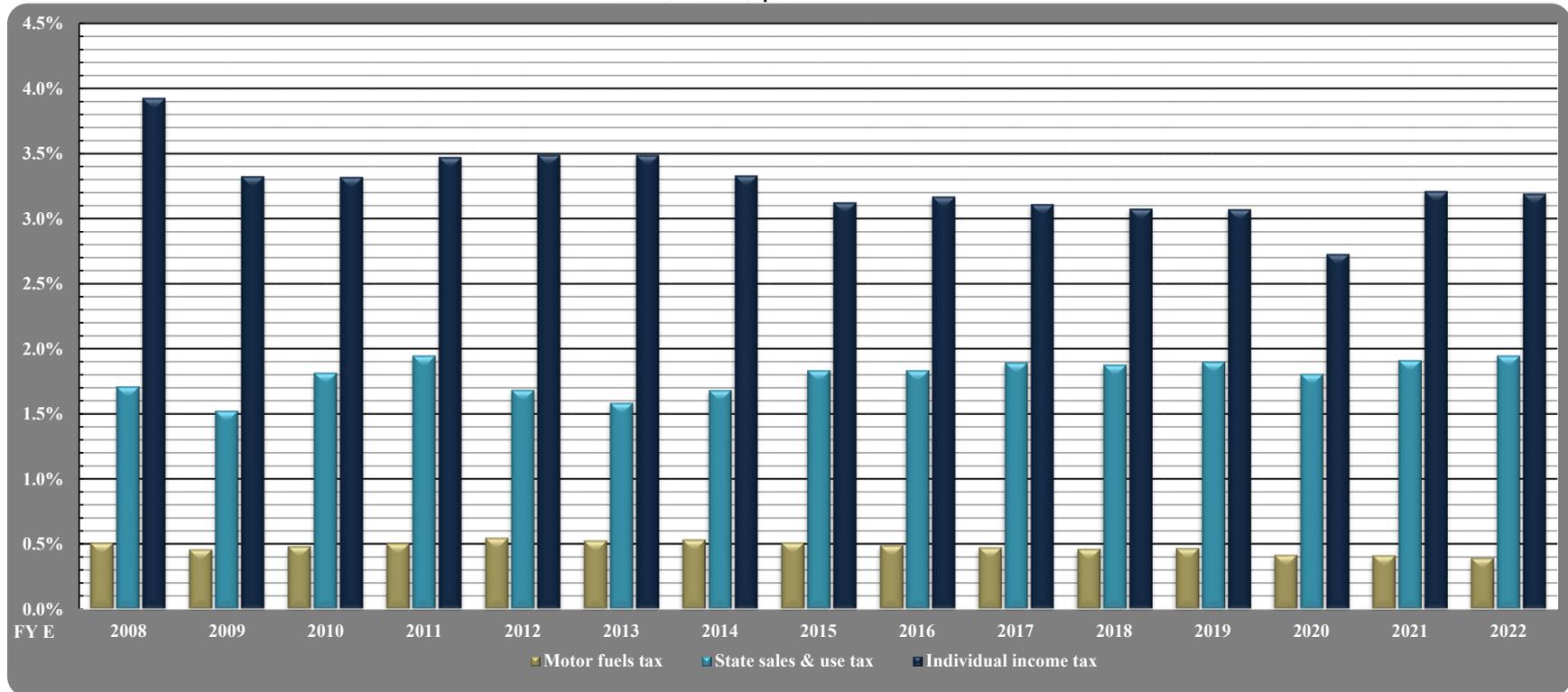
†[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: per capita personal income for calendar year 2007 (\$36,211) is paired with tax collections for fiscal year ended 2008.

[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 State Annual Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, September 29, 2023 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 [\$]
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
2021-22....	11,512,978,139	10,037,781,188	87.19%	"	2,113,217,000

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>

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

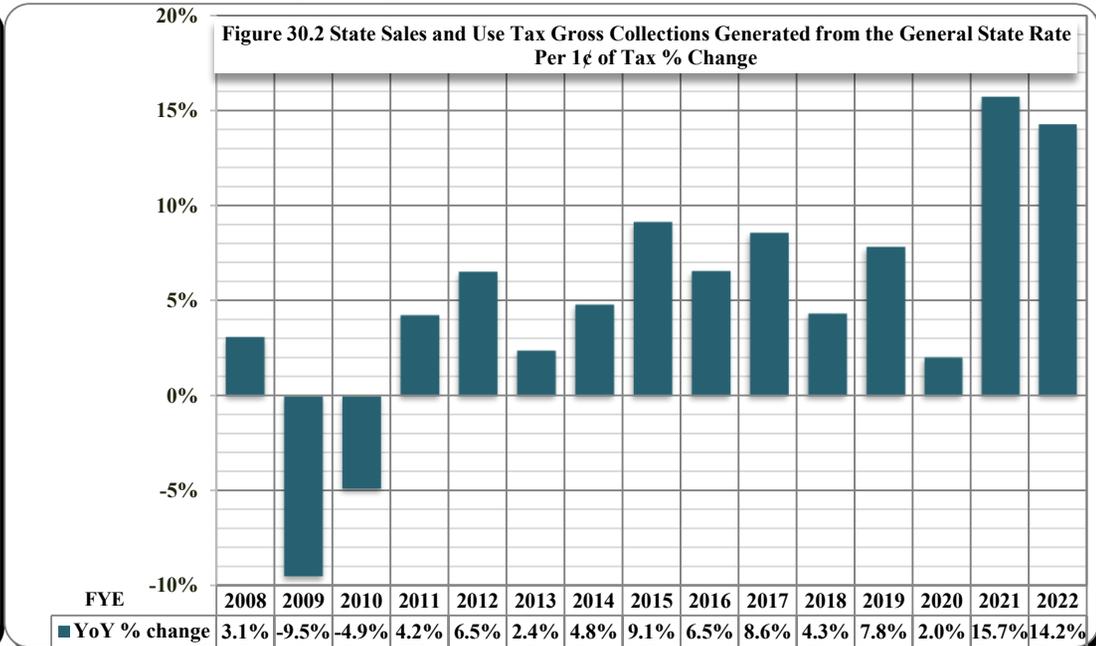
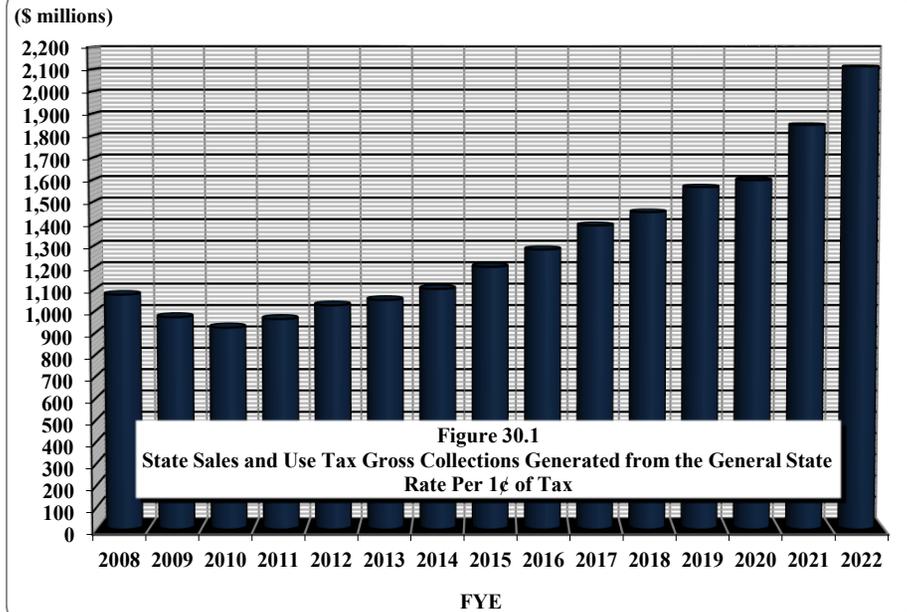


Figure 31.1 State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

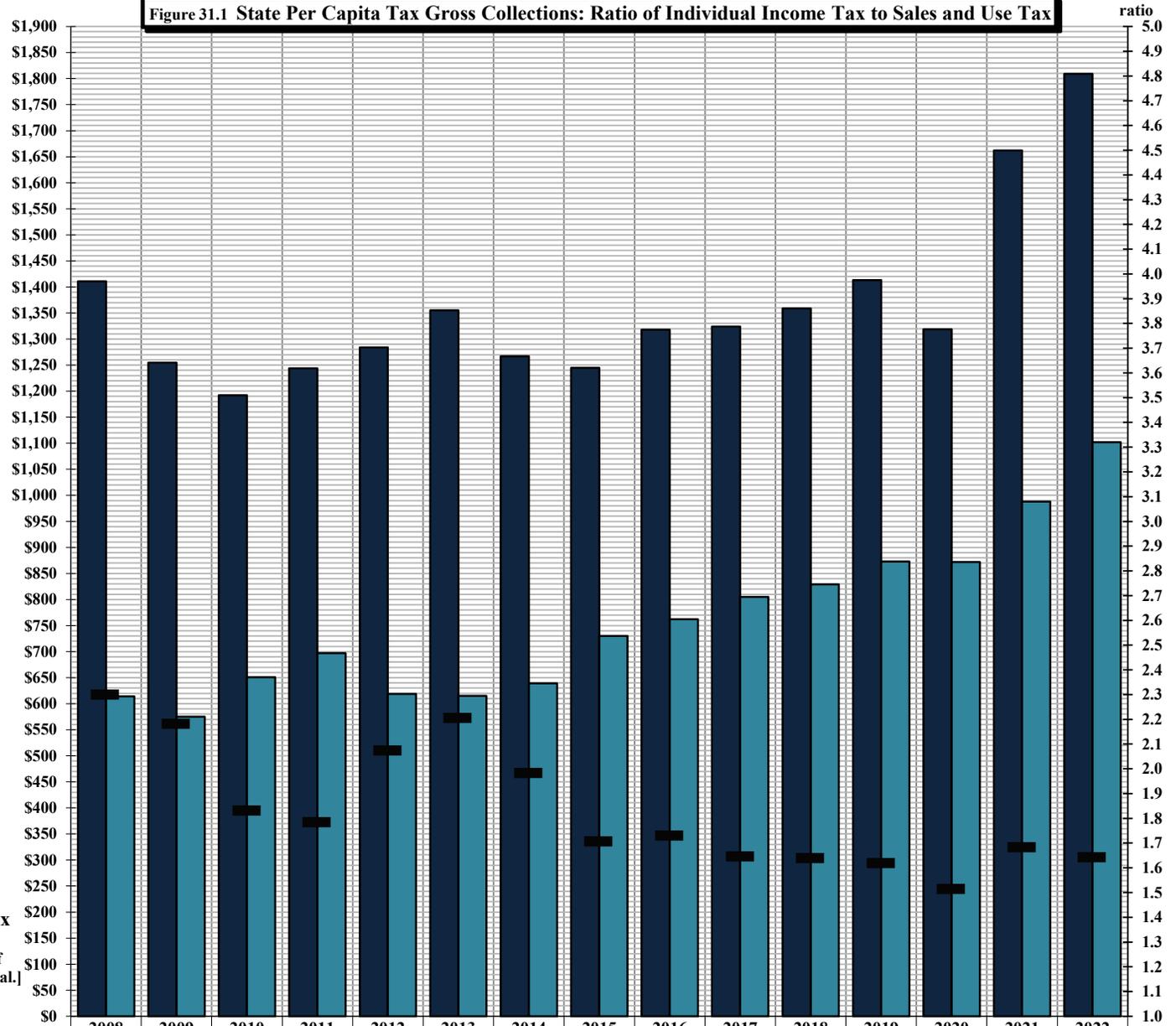


Table 31. State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

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

FYE	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Per capita gross individual income tax collections	\$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	\$1,662	\$1,809
Per capita gross sales & use tax collections	\$614	\$575	\$651	\$697	\$619	\$615	\$639	\$730	\$762	\$805	\$829	\$873	\$872	\$988	\$1,102
Per capita individual income tax collections YoY % change	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%	26.00%	8.84%
Per capita sales & use tax collections YoY % change	-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%	13.30%	11.54%
Ratio of per capita income tax to per capita sales & use tax	2.30	2.18	1.83	1.78	2.07	2.20	1.98	1.71	1.73	1.64	1.64	1.62	1.51	1.68	1.64

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									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount [\$]	% of total								
Business group/unit:										
Apparel.....	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%
Automotive:	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%
Motor vehicle dealers.....	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%
Airplanes, boats - 3% rate.....	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%
Manufactured home (mobile home) dealers.....	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%
Manufactured home (mobile home).....	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%
[2% rate w/\$300 maximum tax per section]										
Modular home - [2.5% rate eff 1-1-04]	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%
Other automotive.....	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%
Food.....	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%
Furniture.....	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%
General merchandise.....	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%
Lumber and building material.....	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%
Utility services, cable, satellite, liquor.....	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%
[Combined general rate eff 10-1-05]										
[see Utility services group notes for imposition and										
effective dates of the various tax types in category]										
Unclassified.....	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	755,963	0.0%	125,625	0.0%	8,945	0.0%	39,005	0.0%	(4,749)	0.0%
[see notes for changes in 2005-06]										
8% Highway use tax - motor vehicle leasing (short-term).....	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%
Total sales and use tax collections	5,572,264,667	100.0%	5,326,508,270	100.0%	6,087,041,393	100.0%	6,620,297,200	100.0%	5,945,826,703	100.0%

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2012-2013		2013-2014†		2014-2015		2015-2016†,††		2016-2017	
	Amount [\$]	% of total								
Business group/unit:										
Apparel.....	217,286,706	3.6%	224,340,599	3.6%	244,895,023	3.4%	257,973,768	3.4%	269,349,853	3.2%
Automotive:	291,068,243	4.9%	313,355,019	5.0%	347,722,128	4.8%	384,592,188	5.1%	452,875,544	5.4%
Motor vehicle dealers.....	45,947,125	0.8%	57,046,193	0.9%	77,158,857	1.1%	89,598,409	1.2%	101,675,806	1.2%
††Airplanes, boats - 3% rate.....	7,400,185	0.1%	7,330,327	0.1%	7,660,384	0.1%	8,576,440	0.1%	9,939,334	0.1%
††[Aircraft: 4.75% general State rate eff 10-1-15]; <i>aircraft primarily included in Unclassified group</i>										
Manufactured home (mobile home) dealers.....	2,024,089	0.0%	2,330,961	0.0%	2,518,496	0.0%	2,527,811	0.0%	2,948,437	0.0%
†Manufactured home (mobile home)..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	1,930,091	0.0%	3,343,178	0.1%	5,812,359	0.1%	4,692,892	0.1%	5,290,615	0.1%
†Modular home - [2.5% rate; 4.75% general State rate eff 1-1-14]	1,683,392	0.0%	2,648,294	0.0%	3,406,222	0.0%	4,529,877	0.1%	4,780,002	0.1%
Other automotive.....	232,083,361	3.9%	240,656,066	3.9%	251,165,810	3.5%	274,666,758	3.6%	328,241,350	3.9%
Food.....	1,050,202,818	17.5%	1,094,730,715	17.6%	1,178,821,871	16.4%	1,252,560,636	16.6%	1,298,518,552	15.5%
Furniture.....	178,706,520	3.0%	185,386,129	3.0%	198,590,003	2.8%	208,797,979	2.8%	228,039,705	2.7%
General merchandise.....	1,386,103,453	23.2%	1,435,156,083	23.1%	1,572,223,923	21.9%	1,678,831,885	22.2%	1,818,440,582	21.7%
Lumber and building material.....	525,650,799	8.8%	559,344,805	9.0%	605,434,122	8.4%	648,853,884	8.6%	734,156,654	8.8%
Utility services, cable, satellite, liquor, aviation fuel†††.... [Combined general rate] [see Utility services group notes for imposition and effective dates of the various tax types in category]	910,528,887	15.2%	908,938,409	14.6%	1,389,049,822	19.3%	1,381,869,197	18.3%	1,364,921,626	16.3%
Unclassified..... ††[Aircraft: 4.75% general State rate eff 10-1-15]	1,367,382,387	22.8%	1,442,584,691	23.2%	1,583,552,992	22.0%	1,675,178,876	22.2%	1,828,703,716	21.9%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	9,082	0.0%	-	-	-	-	-	-	-	-
8% Highway use tax - motor vehicle leasing (short-term)	57,372,140	1.0%	61,814,982	1.0%	65,776,523	0.9%	73,061,051	1.0%	76,395,796	0.9%
Total sales and use tax collections	5,984,311,036	100.0%	6,225,651,432	100.0%	7,186,066,406	100.0%	7,561,719,463	100.0%	8,071,402,030	100.0%

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Business group/unit:										
Apparel.....	271,528,336	3.2%	286,792,471	3.2%	268,025,950	3.0%	334,854,076	3.3%	391,446,699	3.4%
Automotive:	456,859,878	5.5%	487,228,712	5.5%	496,126,486	5.5%	557,018,463	5.4%	611,571,879	5.3%
Motor vehicle dealers.....	94,278,625	1.1%	100,928,845	1.1%	99,892,481	1.1%	109,841,185	1.1%	126,464,244	1.1%
††Airplanes, boats - 3% rate.....	10,917,669	0.1%	12,062,345	0.1%	12,918,385	0.1%	15,958,366	0.2%	15,530,286	0.1%
††[Aircraft: 4.75% general State rate eff 10-1-15]; <i>aircraft primarily included in Unclassified group</i>										
Manufactured home (mobile home) dealers.....	3,224,149	0.0%	3,451,851	0.0%	3,500,635	0.0%	4,079,606	0.0%	4,204,954	0.0%
†Manufactured home (mobile home)..... [4.75% general State rate eff 1-1-14]	5,637,813	0.1%	7,130,764	0.1%	8,352,066	0.1%	9,662,342	0.1%	12,326,650	0.1%
†Modular home - [4.75% general State rate eff 1-1-14]	5,033,343	0.1%	4,569,433	0.1%	4,717,238	0.1%	4,923,533	0.0%	6,347,869	0.1%
Other automotive.....	337,768,279	4.0%	359,085,474	4.0%	366,745,680	4.1%	412,553,430	4.0%	446,697,875	3.9%
Food.....	1,352,930,781	16.2%	1,432,454,493	16.0%	1,397,727,954	15.5%	1,459,851,218	14.3%	1,686,271,324	14.6%
Furniture.....	234,487,338	2.8%	247,315,497	2.8%	240,944,566	2.7%	274,490,630	2.7%	295,646,821	2.6%
General merchandise.....	1,855,176,830	22.2%	1,997,696,076	22.4%	2,171,446,289	24.1%	2,684,321,754	26.2%	2,961,268,776	25.7%
Lumber and building material.....	785,299,570	9.4%	874,864,323	9.8%	906,241,527	10.0%	1,067,419,938	10.4%	1,252,246,259	10.9%
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]	1,372,341,214	16.4%	1,390,219,539	15.6%	1,337,166,997	14.8%	1,357,608,843	13.3%	1,361,289,533	11.8%
Unclassified..... ††[Aircraft: 4.75% general State rate eff 10-1-15]	1,960,403,166	23.4%	2,130,803,114	23.9%	2,127,571,784	23.6%	2,424,098,448	23.7%	2,854,859,716	24.8%
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]	78,478,830	0.9%	84,437,685	0.9%	74,239,400	0.8%	68,992,963	0.7%	98,377,132	0.9%
Total sales and use tax collections	8,367,505,943	100.0%	8,931,811,911	100.0%	9,019,490,953	100.0%	10,228,656,334	100.0%	11,512,978,139	100.0%

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

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

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

Business classifications

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

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

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

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

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

TABLE 32. - Continued

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

- 2003-04 Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. [§ 105-164.44G] [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]
- 2005-06 Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).
- 2006-07 Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)
- 2013-14 Effective January 1, 2014, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were taxed at a State preferential 2% rate with a \$300 maximum tax per section; modular homes were taxed at 2.5%).
- 2014-15 Effective September 1, 2014, the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser.
- 2015-16 Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery to the purchaser.

Food group:

- 1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.
- 1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.
- Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.
- 2003-04 Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).] Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).]
- 2005-06 Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.
- 2007-08 Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
- 2008-09 Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.
- 2014-15 Effective July 1, 2014, the exemption for bakery thrift store sales of bread, rolls, and buns is repealed: such sales are subject to the State general rate of tax.

Utility services group/Combined general rate:

- 1996-97 Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.
- 1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.
- 2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.
- 2005-06 Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.
- 2006-07 Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.
- 2007-08 Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was reduced from 2.83% to 2.6%. Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%. Effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
- 2008-09 Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.8% to 1.4%.
- 2009-10 Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.4% to 0.8%. Effective September 1, 2009, the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.
- 2010-11 Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.
- 2011-12 Effective July 1, 2011, the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.
- 2014-15 Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period).
- 2015-16 Effective January 1, 2016, gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption initially scheduled to expire January 1, 2020; SL 2019-237 extends exemption sunset to January 1, 2024). The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter is exempt from the combined general rate of tax.

STATE SALES AND USE TAX GROSS COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 32.1 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2007-08

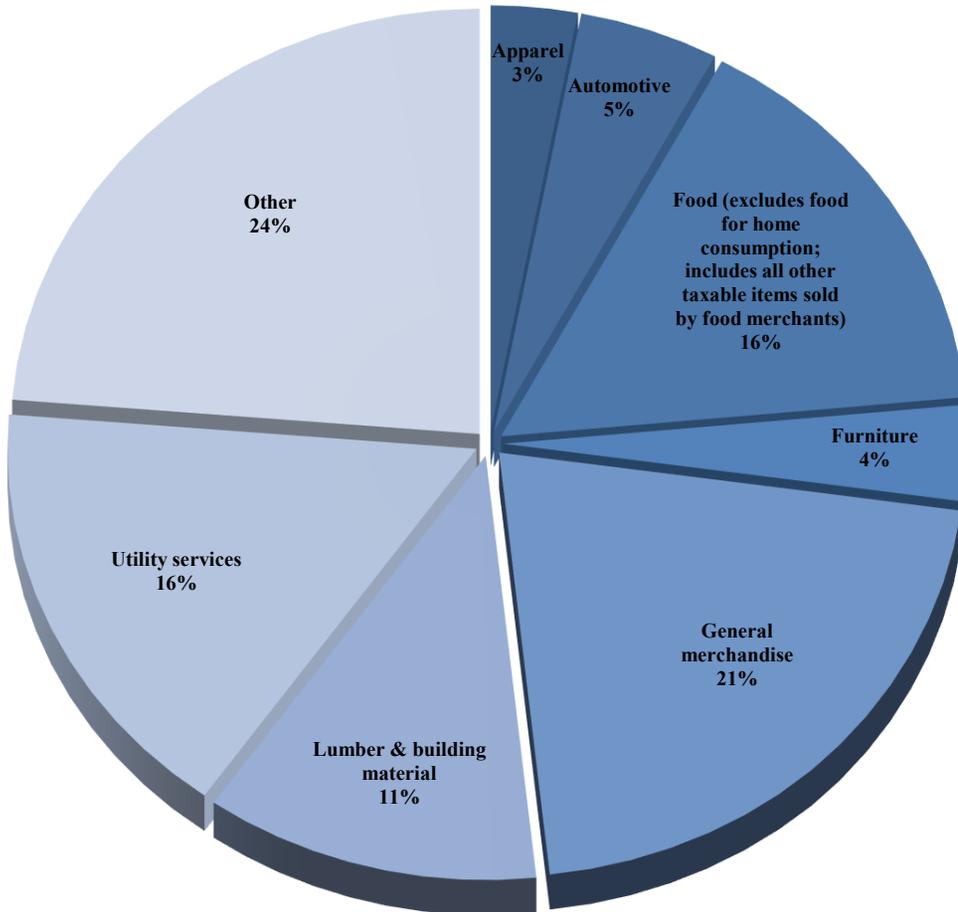
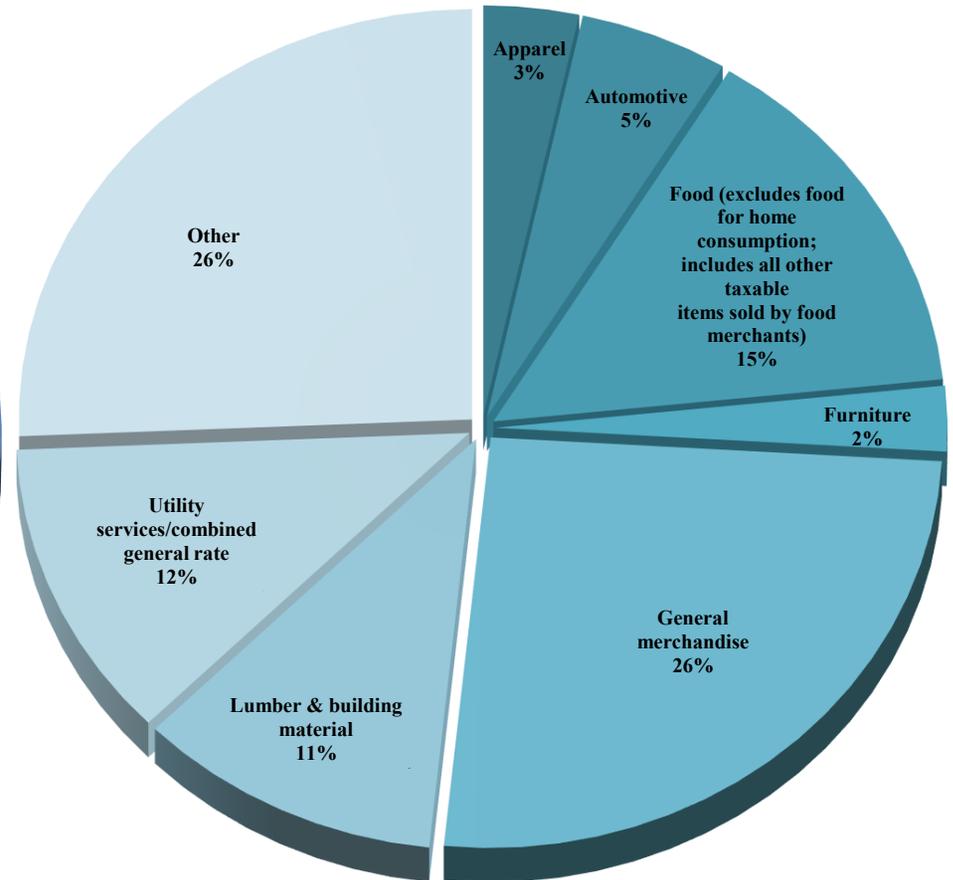


Figure 32.2 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2021-22



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]
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
2021-22.....	2,880,666	1,352,696	4,233,362	267,028,767	129,088,292	396,117,058	138,831,581	84,236,412	223,067,992	88,894,901	39,305,947	128,200,849	497,635,915	253,983,346	751,619,261

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):

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	2021-22	1,226,081
2014-15	2,451,642		

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]	
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	21,537,779	178,502,079
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
2021-22 ^R	76,106,021	98,998,323	22,185,547	12,102,521	1,274,471	12,401,108	25,778,101	223,067,992

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).

^R=Revised.

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 2007-08					Fiscal year 2008-09					Fiscal year 2009-10					Fiscal year 2010-11					Fiscal year 2011-12				
	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	5,470	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	4,873	57.6%	3,690,407	1.2%	757
\$2,001 - \$4,000	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	1,329	15.7%	3,780,182	1.3%	2,844
\$4,001 - \$6,000	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	572	6.8%	2,802,392	0.9%	4,899
\$6,001 - \$8,000	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	349	4.1%	2,412,608	0.8%	6,913
\$8,001 - \$10,000	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	205	2.4%	1,834,907	0.6%	8,951
\$10,001 - \$50,000	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	820	9.7%	17,439,918	5.9%	21,268
\$50,001 - \$100,000	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	141	1.7%	9,879,190	3.3%	70,065
\$100,001 - \$500,000	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	110	1.3%	23,249,467	7.9%	211,359
\$500,001 - \$1,000,000	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	26	0.3%	18,812,226	6.4%	723,547
\$1,000,001 or more	38	0.4%	205,604,658	70.3%	1,5410,649	40	0.4%	245,082,986	73.4%	1,6127,075	34	0.4%	178,470,971	71.0%	5,249,120	50	0.6%	327,869,939	76.8%	6,557,399	35	0.4%	211,574,791	71.6%	6,044,994
Total	9,184	100.0%	292,514,392	100.0%	31,850	9,321	100.0%	333,857,768	100.0%	35,818	8,783	100.0%	251,357,831	100.0%	28,619	8,874	100.0%	426,764,659	100.0%	48,092	8,460	100.0%	295,476,088	100.0%	34,926

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2012-13					Fiscal year 2013-14					Fiscal year 2014-15					Fiscal year 2015-16					Fiscal year 2016-17				
	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	4,985	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	4,167	52.6%	3,256,199	0.9%	781
\$2,001 - \$4,000	1,376	16.0%	3,922,208	1.2%	2,850	1,245	14.8%	3,566,484	0.9%	2,865	1,316	16.3%	3,717,130	1.2%	2,825	1,261	15.7%	3,608,419	1.0%	2,862	1,322	16.7%	3,780,253	1.0%	2,859
\$4,001 - \$6,000	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	601	7.6%	2,937,749	0.8%	4,888
\$6,001 - \$8,000	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	357	4.5%	2,467,022	0.7%	6,910
\$8,001 - \$10,000	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	232	2.9%	2,074,810	0.6%	8,943
\$10,001 - \$50,000	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	877	11.1%	18,386,475	5.0%	20,965
\$50,001 - \$100,000	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	152	1.9%	10,728,541	2.9%	70,583
\$100,001 - \$500,000	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	156	2.0%	31,854,229	8.7%	204,194
\$500,001 - \$1,000,000	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	18	0.2%	12,610,695	3.4%	700,594
\$1,000,001 or more	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	37	0.5%	278,538,252	76.0%	7,528,061
Total	8,581	100.0%	325,674,019	100.0%	37,953	8,399	100.0%	398,147,619	100.0%	47,404	8,062	100.0%	314,571,469	100.0%	39,019	8,050	100.0%	349,796,348	100.0%	43,453	7,919	100.0%	366,634,224	100.0%	46,298

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2017-18					Fiscal year 2018-19					Fiscal year 2019-20					Fiscal year 2020-21					Fiscal year 2021-22				
	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	4,011	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	3,351	45.5%	2,676,808	0.7%	799
\$2,001 - \$4,000	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	1,240	16.8%	3,572,742	0.9%	2,881
\$4,001 - \$6,000	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	624	8.5%	3,069,003	0.8%	4,918
\$6,001 - \$8,000	390	5.0%	2,719,410	0.7%	6,973	419	5.2%	2,903,393	0.6%	6,929	426	5.4%	2,951,644	0.7%	6,929	375	4.9%	2,598,972	0.6%	6,931	395	5.4%	2,720,348	0.7%	6,887
\$8,001 - \$10,000	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	255	3.5%	2,274,774	0.6%	8,921
\$10,001 - \$50,000	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	1,080	14.7%	22,909,738	5.8%	21,213
\$50,001 - \$100,000	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	183	2.5%	12,537,410	3.2%	68,510
\$100,001 - \$500,000	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	168	2.3%	33,896,314	8.6%	201,764
\$500,001 - \$1,000,000	19	0.2%	12,689,715	3.4%	667,880	23	0.3%	16,850,393	3.6%	732,622	27	0.3%	19,250,123	4.4%	712,968	23	0.3%	15,994,511	3.5%	695,414	30	0.4%</			

Claimants

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

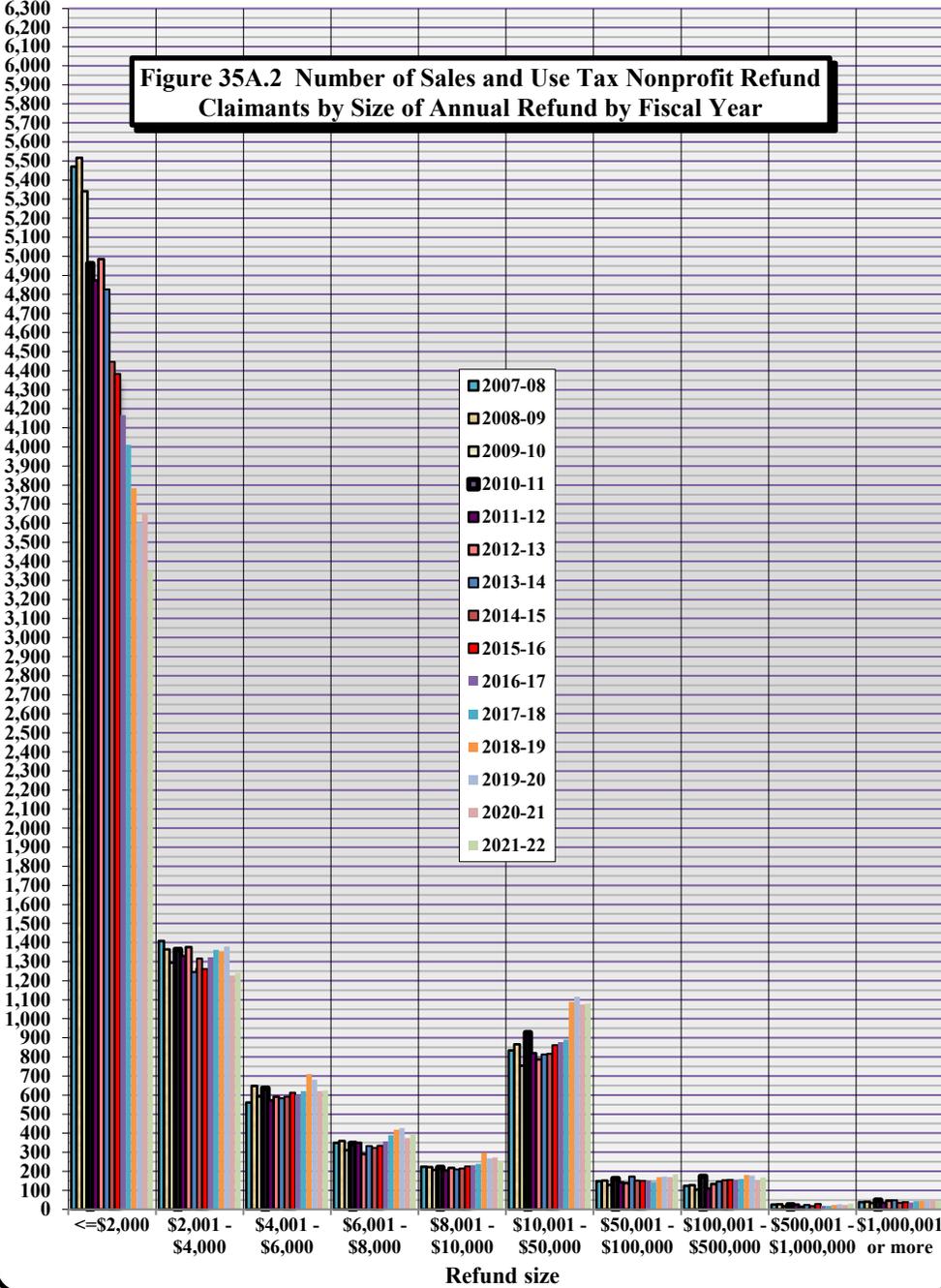


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2021-22

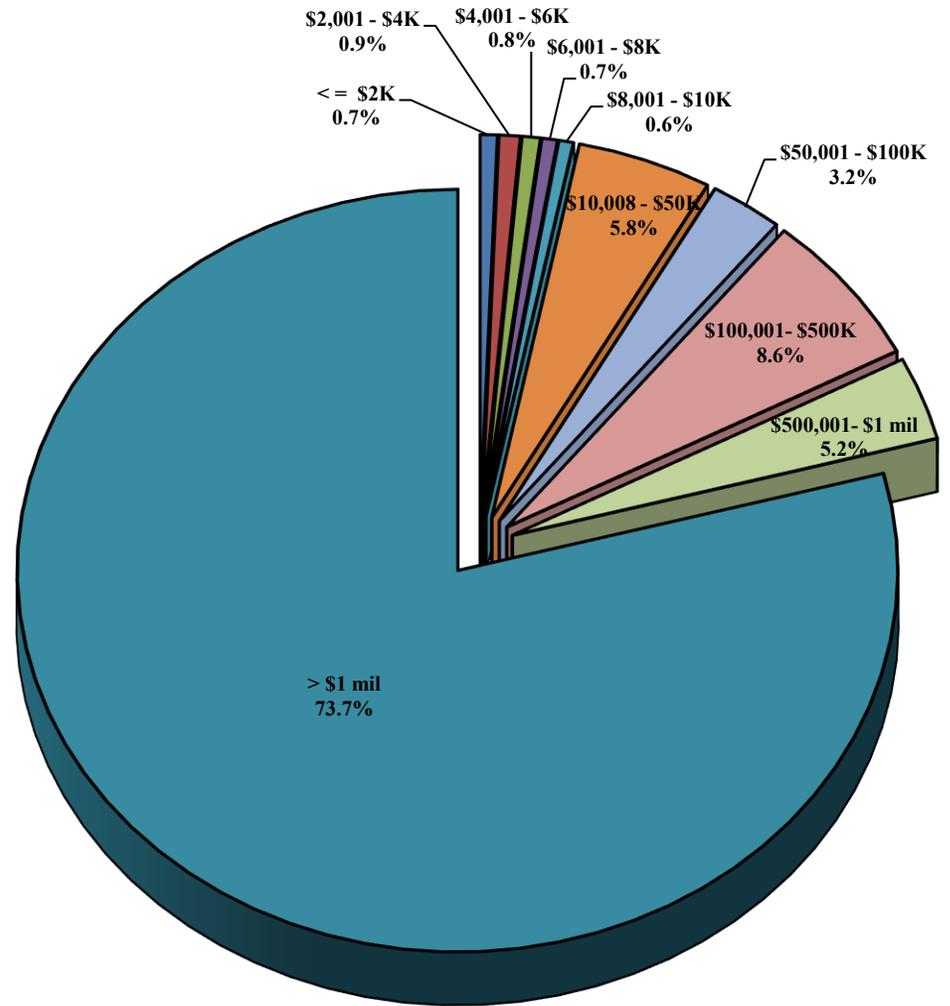


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

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

Nonprofit Entity Type	Fiscal year 2007-08				Fiscal year 2008-09				Fiscal year 2009-10				Fiscal year 2010-11				Fiscal year 2011-12			
	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	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%	73	42.7%	204,976,725	80.8%
Educational institutions:																				
Collegiate institutions	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%	20	11.7%	28,415,744	11.2%
Elementary, secondary institutions	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%	9	5.3%	1,815,019	0.7%
Churches and other religious institutions	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%	15	8.8%	2,999,676	1.2%
Charitable and other institutions	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%	36	21.1%	11,044,840	4.4%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	18	10.5%	4,384,480	1.7%
Total	188	100.0%	249,324,176	100.0%	194	100.0%	289,205,437	100.0%	154	100.0%	212,369,400	100.0%	250	100.0%	380,647,023	100.0%	171	100.0%	253,636,484	100.0%

Nonprofit Entity Type	Fiscal year 2012-13				Fiscal year 2013-14				Fiscal year 2014-15				Fiscal year 2015-16				Fiscal year 2016-17			
	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	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%	68	32.2%	252,111,495	78.1%
Educational institutions:																				
Collegiate institutions	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%	29	13.7%	45,649,882	14.1%
Elementary, secondary institutions	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%	22	10.4%	3,816,994	1.2%
Churches and other religious institutions	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%	23	10.9%	4,848,798	1.5%
Charitable and other institutions	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%	43	20.4%	10,112,469	3.1%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	26	12.3%	6,463,539	2.0%
Total	193	100.0%	284,784,197	100.0%	217	100.0%	354,842,131	100.0%	205	100.0%	272,641,014	100.0%	220	100.0%	306,992,630	100.0%	211	100.0%	323,003,176	100.0%

Nonprofit Entity Type	Fiscal year 2017-18				Fiscal year 2018-19				Fiscal year 2019-20				Fiscal year 2020-21				Fiscal year 2021-22			
	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	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%	75	31.1%	266,345,007	76.9%
Educational institutions:																				
Collegiate institutions	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%	28	11.6%	39,665,136	11.5%
Elementary, secondary institutions	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%	27	11.2%	5,158,306	1.5%
Churches and other religious institutions	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%	21	8.7%	4,955,213	1.4%
Charitable and other institutions	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%	62	25.7%	17,882,604	5.2%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	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%	28	11.6%	12,349,968	3.6%
Total	221	100.0%	330,331,955	100.0%	247	100.0%	415,272,713	100.0%	249	100.0%	387,030,314	100.0%	219	100.0%	403,339,358	100.0%	241	100.0%	346,356,235	100.0%

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.
- a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

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

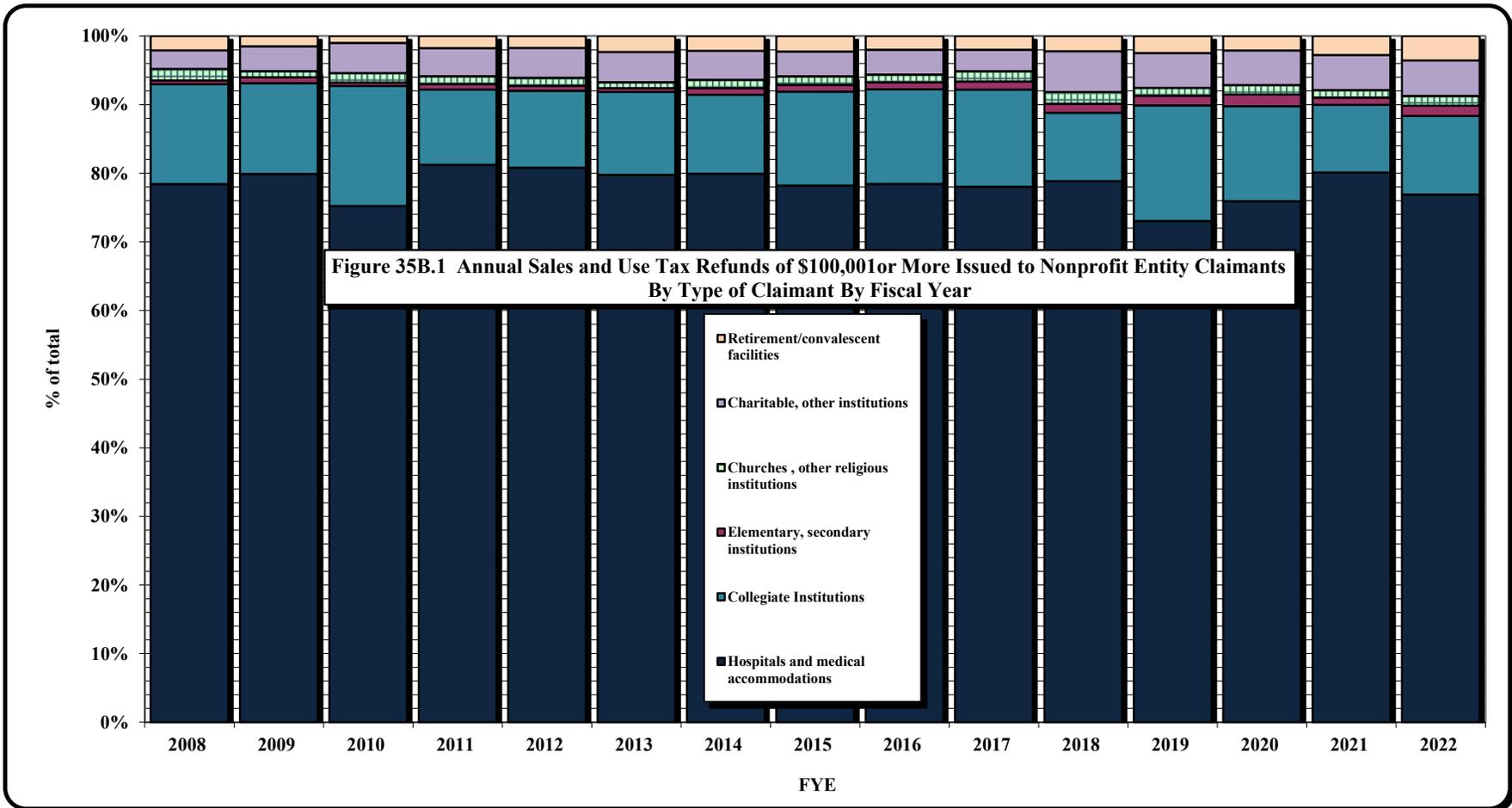


Figure 35B.2 Fifteen-Year Trend in Annual Sales and Use Tax Refunds of \$100,001 or More Issued to Nonprofit Entity Claimants

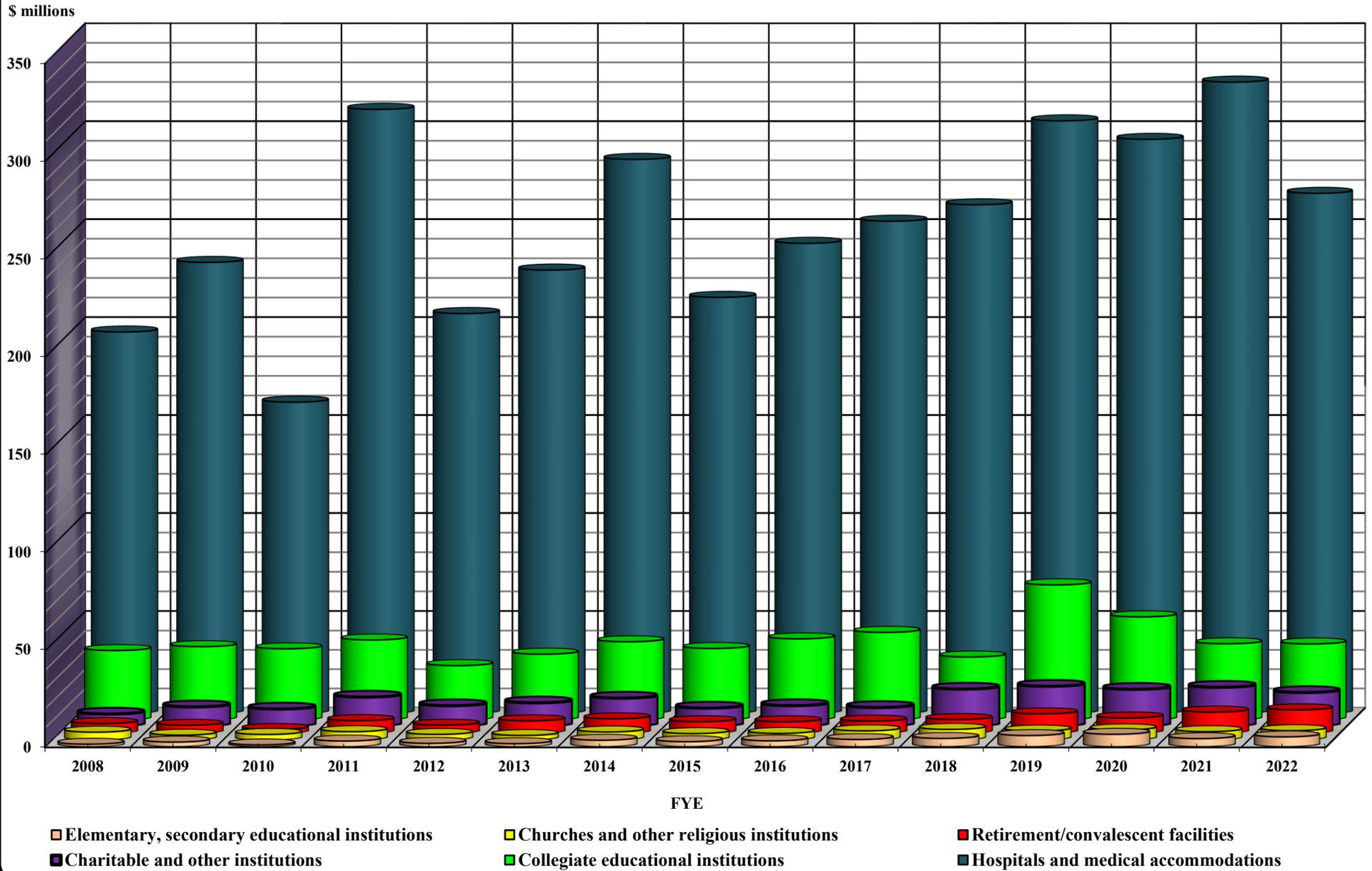


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[§ 105 ARTICLE 5.]

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

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	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	2021-2022
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance.....	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	163,622,865
Alexander.....	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	15,587,980
Alleghany.....	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	5,992,033
Anson.....	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	9,818,006
Ash.....	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	18,962,460
Avery.....	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	23,608,921
Beaufort.....	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	33,654,647
Bertie.....	1,572,678	1,628,483	3,130,749	3,540,433	3,119,783	3,322,319	3,441,458	3,773,829	3,865,378	4,052,515	4,401,156	4,109,257	4,371,699	5,586,054	6,150,750
Bladen.....	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	13,293,962
Brunswick.....	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	146,064,864
Buncombe.....	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	348,469,959
Burke.....	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	51,322,335
Cabarrus.....	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	234,710,055
Caldwell.....	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	42,164,638
Camden.....	1,626,294	1,432,573	2,439,702	3,003,630	2,456,555	2,378,786	2,302,572	2,276,736	2,588,473	2,399,079	2,499,712	2,649,419	3,084,761	3,944,294	4,418,485
Carteret.....	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	85,545,472
Caswell.....	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	5,442,204
Catawba.....	78,299,634	72,811,513	88,351,941	98,533,897	85,176,034	82,998,286	85,866,680	93,175,390	100,524,175	109,918,094	112,502,474	117,295,800	118,163,725	136,919,010	155,024,764
Chatham.....	13,161,025	12,719,286	18,218,305	20,950,706	18,265,836	18,774,696	20,234,969	22,742,788	25,700,378	27,695,062	28,797,489	31,173,766	34,904,077	44,834,184	53,895,104
Cherokee.....	10,951,943	10,748,314	11,325,000	12,403,493	10,692,840	10,294,061	10,522,166	11,532,807	12,409,144	13,874,849	14,866,529	16,043,001	16,712,837	21,213,489	23,920,046
Chowan.....	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	9,145,534
Clay.....	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	6,882,439
Cleveland.....	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	64,264,907
Columbus.....	13,144,705	13,535,574	16,154,807	17,837,238	15,369,103	15,806,065	16,058,966	16,224,667	16,929,125	18,620,911	19,458,156	20,286,988	20,420,551	24,787,389	26,345,838
Craven.....	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	76,945,339
Cumberland.....	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	192,711,553	192,897,696	205,820,272	206,311,188	249,435,628	273,572,274
Currituck.....	9,910,026	9,908,895	15,813,782	19,180,930	18,508,365	18,862,555	19,091,309	19,807,221	20,909,324	22,485,196	24,552,403	25,604,944	27,056,343	35,981,081	40,376,695
Dare.....	50,609,715	50,866,855	52,554,877	63,416,314	56,770,905	56,220,164	57,830,610	60,926,951	64,379,053	70,661,477	73,855,485	76,117,049	74,291,149	97,843,107	109,982,734
Davidson.....	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	97,148,755
Davie.....	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	24,739,612
Duplin.....	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	27,174,090
Durham.....	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	479,758,607
Edgecombe.....	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	27,254,693
Forsyth.....	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	374,579,773
Franklin.....	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	19,908,493	21,424,958	23,796,979	31,180,080	36,108,214
Gaston.....	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	172,694,098
Gates.....	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	2,841,589
Graham.....	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	5,681,483
Granville.....	8,686,735	9,146,481	12,436,440	13,564,336	12,068,434	12,272,074	12,913,704	14,520,330	15,155,707	16,749,085	16,693,993	17,899,693	19,255,567	22,784,983	24,954,090
Greene.....	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	5,331,768
Guilford.....	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	480,574,396
Halifax.....	14,269,835	15,117,952	19,354,892	21,175,911	19,660,364	19,420,364	20,102,529	21,457,464	21,892,455	23,465,340	24,551,560	27,540,051	25,080,494	29,406,957	31,417,413
Harnett.....	20,595,416	20,766,478	27,066,668	30,589,634	27,115,962	27,700,737	29,113,949	33,689,881	37,402,588	41,159,323	43,307,067	46,144,877	50,501,992	62,986,958	70,085,824
Haywood.....	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	53,526,117
Henderson.....	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	92,949,256
Hertford.....	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	13,122,140
Hoke.....	2,989,478	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503	7,695,135	7,986,918	8,382,562	9,006,758	10,166,210	10,342,297	11,612,794	15,570,542	16,870,826
Hyde.....	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	4,392,974
Iredell.....	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	175,306,592
Jackson.....	14,210,280	13,605,381	17,040,247	18,411,366											

TABLE 36A. - Continued

County	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]	2021-2022 [S]
Johnston.....	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	139,296,348
Jones.....	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	3,268,541
Lee.....	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	55,567,524
Lenoir.....	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	35,563,023
Lincoln.....	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290	27,873,276	30,204,280	35,299,468	37,076,566	43,378,801	48,168,301	59,826,276	67,104,406
Macon.....	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	40,415,449
Madison.....	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	10,527,434
Martin.....	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	12,268,243
McDowell.....	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	25,779,943
Mecklenburg.....	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	1,476,834,728
Mitchell.....	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	9,138,859
Montgomery.....	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	14,200,328
Moore.....	34,191,586	32,756,401	45,166,852	51,431,463	44,999,713	45,381,145	47,768,139	51,235,579	54,213,173	59,391,709	60,283,158	65,393,538	70,951,985	87,143,489	101,568,797
Nash.....	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	72,040,734
New Hanover.....	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	317,824,767
Northampton.....	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	6,669,202
Onslow.....	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	154,189,755
Orange.....	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	118,296,092
Pamlico.....	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	6,732,828
Pasquotank.....	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	34,682,900
Pender.....	10,294,680	9,548,428	12,659,920	15,179,610	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	41,590,378
Perquimans.....	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	5,069,818
Person.....	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	22,705,864
Pitt.....	63,749,627	61,800,877	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	153,755,367
Polk.....	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	11,630,650
Randolph.....	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	82,857,288
Richmond.....	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	24,925,051
Robeson.....	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	50,444,112	50,183,324	54,764,340	54,104,521	65,805,969	67,611,184
Rockingham.....	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	54,010,996
Rowan.....	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	94,419,433
Rutherford.....	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	42,597,983
Sampson.....	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	31,640,365
Scotland.....	10,408,995	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864	11,428,770	12,006,743	12,728,664	14,098,539	15,231,951	15,381,416	15,245,896	19,012,308	20,278,996
Stanly.....	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	48,198,793
Stokes.....	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	18,080,661
Surry.....	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	61,151,989
Swain.....	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,907,419	6,577,621	6,577,621	6,859,902	6,894,685	7,740,581	10,317,073	11,599,175
Transylvania.....	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	26,817,865
Tyrrell.....	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	1,584,399
Union.....	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	161,032,050
Vance.....	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	31,865,989
Wake.....	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	1,265,683,419
Warren.....	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	6,912,132
Washington.....	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	4,958,025
Watauga.....	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,366,205	34,262,888	36,932,525	40,572,073	41,609,423	44,121,157	45,680,424	54,986,948	63,445,991
Wayne.....	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	78,919,046
Wilkes.....	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	49,336,308
Wilson.....	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	64,430,274
Yadkin.....	6,971,528	7,171,828	8,852,973	9,204,021	7,754,306	7,839,261	8,148,499	8,869,225	9,441,384	10,276,851	10,202,123	10,818,935	11,737,867	14,017,763	15,361,459
Yancey.....	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	10,037,037
Unallocated.....	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	469,631,501
Statewide															

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).

Figure 36A.1 State Sales and Use Tax Gross Collections: Nine Highest Ranked Counties for 2007-08 and 2021-22

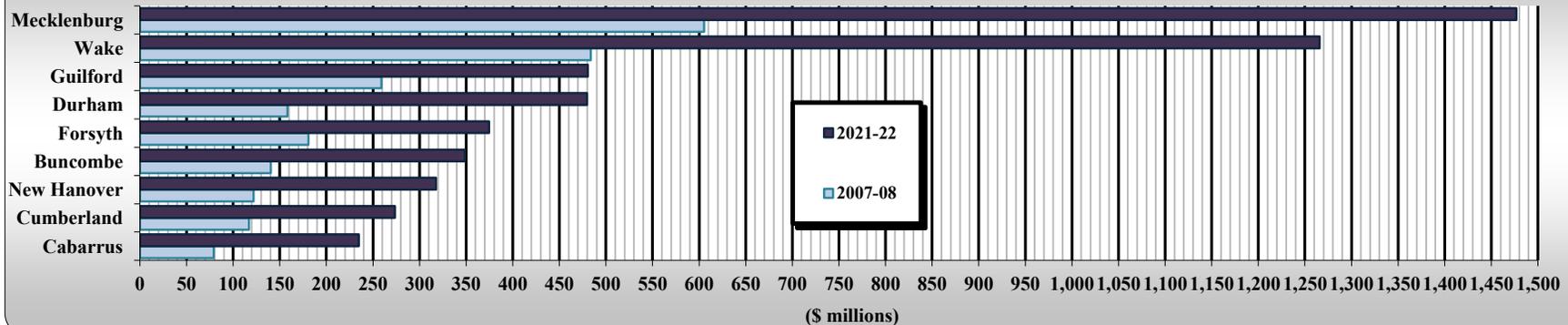


TABLE 36B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	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	22/21
Alamance.....	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%	9.5%
Alexander.....	-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%	8.9%
Alleghany.....	-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%	9.2%
Anson.....	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%	9.5%
Ashe.....	-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%	6.1%
Avery.....	-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%	13.8%
Beaufort.....	-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%	13.3%
Bertie.....	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%	10.1%
Bladen.....	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%	2.4%
Brunswick.....	-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%	20.1%
Buncombe.....	-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%	18.6%
Burke.....	-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%	10.6%
Cabarrus.....	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%	13.1%
Caldwell.....	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%	9.1%
Camden.....	-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%	12.0%
Carteret.....	-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%	12.2%
Caswell.....	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%	14.7%
Catawba.....	-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%	13.2%
Chatham.....	-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%	20.2%
Cherokee.....	-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%	12.8%
Chowan.....	-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%	14.7%
Clay.....	-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%	12.8%
Cleveland.....	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%	12.5%
Columbus.....	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%	6.3%
Craven.....	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%	10.7%
Cumberland.....	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%	9.7%
Currituck.....	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%	12.2%
Dare.....	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%	12.4%
Davidson.....	-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%	11.2%
Davie.....	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%	7.8%
Duplin.....	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%	7.9%
Durham.....	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%	17.0%
Edgecombe.....	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%	-6.7%
Forsyth.....	-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%	12.8%
Franklin.....	-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%	15.8%
Gaston.....	-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%	15.1%
Gates.....	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%	3.5%
Graham.....	-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%	13.6%
Granville.....	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%	9.5%
Greene.....	-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%	8.0%
Guilford.....	-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%	15.5%
Halifax.....	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%	6.8%
Harnett.....	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%	11.3%
Haywood.....	-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%	11.4%
Henderson.....	-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%	18.1%
Hertford.....	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%	4.0%
Hoke.....	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%	8.4%
Hyde.....	-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%	14.0%
Iredell.....	-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%	12.6%
Jackson.....	-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%	15.3%

TABLE 36B. -Continued

County	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	22/21
Johnston.....	-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%	17.6%
Jones.....	-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%	4.5%
Lee.....	-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%	10.3%
Lenoir.....	-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%	7.0%
Lincoln.....	-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%	12.2%
Macon.....	-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%	17.2%
Madison.....	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%	15.1%
Martin.....	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%	0.7%
McDowell.....	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%	8.1%
Mecklenburg.....	-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%	18.8%
Mitchell.....	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%	10.8%
Montgomery.....	-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%	13.4%
Moore.....	-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%	16.6%
Nash.....	-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%	15.9%
New Hanover.....	-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%	16.3%
Northampton.....	-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%	-3.0%
Onslow.....	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%	9.4%
Orange.....	-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%	15.6%
Pamlico.....	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%	11.5%
Pasquotank.....	-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%	7.9%
Pender.....	-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%	16.1%
Perquimans.....	-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%	8.8%
Person.....	-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%	12.1%
Pitt.....	-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%	10.2%
Polk.....	-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%	14.5%
Randolph.....	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%	13.6%
Richmond.....	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%	4.2%
Robeson.....	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%	2.7%
Rockingham.....	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%	19.4%
Rowan.....	-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%	15.5%
Rutherford.....	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%	9.9%
Sampson.....	-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%	8.7%
Scotland.....	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%	6.7%
Stanly.....	-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%	14.6%
Stokes.....	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%	11.3%
Surry.....	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%	12.2%
Swain.....	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%	12.4%
Transylvania.....	-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%	12.1%
Tyrrell.....	-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%	10.9%
Union.....	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%	17.8%
Vance.....	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%	0.8%
Wake.....	-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%	17.3%
Warren.....	-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%	10.0%
Washington.....	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%	1.9%
Watauga.....	-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%	15.4%
Wayne.....	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%	7.9%
Wilkes.....	-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%	22.9%
Wilson.....	-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%	11.3%
Yadkin.....	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%	9.6%
Yancey.....	-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%	10.2%
Unallocated.....	-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%	5.5%
Statewide totals...	-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%	14.2%
Utility services...	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%	0.3%
8% hwy use tax...	-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%	42.6%
Totals.....	-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%	12.6%

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	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	2021-2022
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance.....	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	3,433,450,050
Alexander.....	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	327,470,016
Alleghany.....	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	125,413,301
Anson.....	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	206,043,043
Ashe.....	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	397,720,643
Avery.....	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	494,556,672
Beaufort.....	369,122,801	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652	374,004,970	432,679,562	450,815,614	464,677,522	532,084,074	533,214,794	630,117,101	712,134,025	
Bertie.....	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	128,755,726
Bladen.....	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	279,269,012
Brunswick.....	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	3,074,608,205
Buncombe.....	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	7,310,486,077
Burke.....	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	1,079,757,620
Cabarrus.....	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	4,938,277,630
Caldwell.....	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	886,700,596
Camden.....	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	92,664,230
Carteret.....	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	1,801,041,869
Caswell.....	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	114,115,369
Catawba.....	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	3,268,344,174
Chatham.....	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	1,131,759,577
Cherokee.....	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	311,696,684	336,589,558	350,645,166	444,475,781	501,905,267
Chowan.....	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	191,525,788
Clay.....	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	144,402,495
Cleveland.....	646,936,707	650,672,398	586,748,928	649,266,537	703,081,677	707,780,764	699,191,084	800,283,378	814,306,290	930,811,587	1,028,860,284	1,040,811,069	995,035,544	1,197,429,055	1,348,544,430
Columbus.....	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	552,943,667
Craven.....	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	1,614,422,511
Cumberland.....	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	5,743,623,701
Currituck.....	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	472,169,516	513,263,275	538,209,929	567,632,205	755,108,500	847,222,281
Dare.....	1,187,337,919	1,170,561,923	1,052,642,348	1,099,298,494	1,159,528,701	1,190,941,000	1,214,957,587	1,278,542,243	1,352,076,063	1,483,764,517	1,551,369,779	1,599,187,555	1,560,596,499	2,055,154,840	2,311,533,280
Davidson.....	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	2,042,648,511
Davie.....	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	518,994,735
Duplin.....	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	569,830,781
Durham.....	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	10,073,809,347
Edgecombe.....	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	572,096,898
Forsyth.....	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	5,740,825,973	5,724,710,125	6,968,752,208	7,862,160,614
Franklin.....	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	757,695,185
Gaston.....	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	3,627,750,177
Gates.....	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	59,712,412
Graham.....	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	118,225,031
Granville.....	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	523,427,046
Greene.....	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	111,795,575
Guilford.....	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	10,091,509,685
Halifax.....	333,695,023	342,669,578	363,512,589	368,108,214	405,991,287	406,222,814	421,553,844	449,581,469	458,191,165	492,473,309	515,454,494	577,953,136	526,737,893	617,228,301	660,479,570
Harnett.....	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	1,471,499,870
Haywood.....	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305	565,672,009	631,113,234	668,797,028	707,655,991	728,626,526	777,989,997	822,146,902	1,007,773,115	1,122,999,145
Henderson.....	844,955,661	778,897,590	774,661,627	788,189,300	805,743,548	881,868,200	903,517,325	990,63							

TABLE 37A. -Continued

County	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]	2021-2022 [S]
Johnston.....	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	2,930,654,428
Jones.....	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	68,526,514
Lee.....	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	1,184,846,722
Lenoir.....	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	602,888,671	609,835,902	696,185,920	744,394,915
Lincoln.....	466,138,732	439,194,377	446,132,046	451,119,444	474,170,558	481,712,707	523,188,136	586,401,157	634,594,224	741,649,718	779,503,604	911,636,932	1,012,853,827	1,259,403,941	1,411,862,233
Macon.....	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	846,962,521
Madison.....	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	220,667,060
Martin.....	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	257,044,806
McDowell.....	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	541,068,169
Mecklenburg.....	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	31,011,893,464
Mitchell.....	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	191,388,634
Montgomery.....	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	297,693,829
Moore.....	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	2,131,350,281
Nash.....	881,919,599	817,540,894	869,004,703	868,253,556	906,710,215	875,986,229	879,082,613	921,377,880	987,814,638	1,048,439,290	1,090,398,938	1,137,882,993	1,107,838,403	1,304,927,895	1,511,501,173
New Hanover.....	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	6,680,019,869
Northampton.....	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	140,089,145
Onslow.....	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	3,238,292,518
Orange.....	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	1,476,943,911	1,567,807,425	1,726,191,488	1,765,771,319	1,923,461,091	1,955,949,743	2,149,246,638	2,482,070,449
Pamlico.....	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	141,312,450
Pasquotank.....	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	727,665,753
Pender.....	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	873,643,738
Perquimans.....	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	98,563,741	107,219,610
Person.....	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	477,721,181
Pitt.....	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	3,225,920,776
Polk.....	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	212,404,889	243,516,855
Randolph.....	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	1,738,386,528
Richmond.....	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	523,185,142
Robeson.....	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	1,418,485,659
Rockingham.....	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	949,050,485	1,134,503,952
Rowan.....	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	1,716,383,069	1,982,286,987
Rutherford.....	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	892,785,295
Sampson.....	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	663,019,704
Scotland.....	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	425,853,636
Stanly.....	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	1,014,044,930
Stokes.....	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	379,011,842
Surry.....	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	1,283,374,367
Swain.....	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	243,193,261
Transylvania.....	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	563,536,108
Tyrrell.....	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	33,059,983
Union.....	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	3,381,460,607
Vance.....	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	672,984,455
Wake.....	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	26,567,203,523
Warren.....	54,745,001	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	145,892,439
Washington.....	49,628,004	53,622,428	64,628,577	70,073,664	71,404,074	69,225,957	71,646,309	72,006,402	72,803,309	122,557,741	103,229,253	86,188,944	86,922,215	101,778,063	103,243,299
Watauga.....	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	1,331,758,260
Wayne.....	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	1,656,881,170
Wilkes.....	418,517,254	378,916,187	414,520,173	432,657,505	478,406,827	477,045,774									

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.)

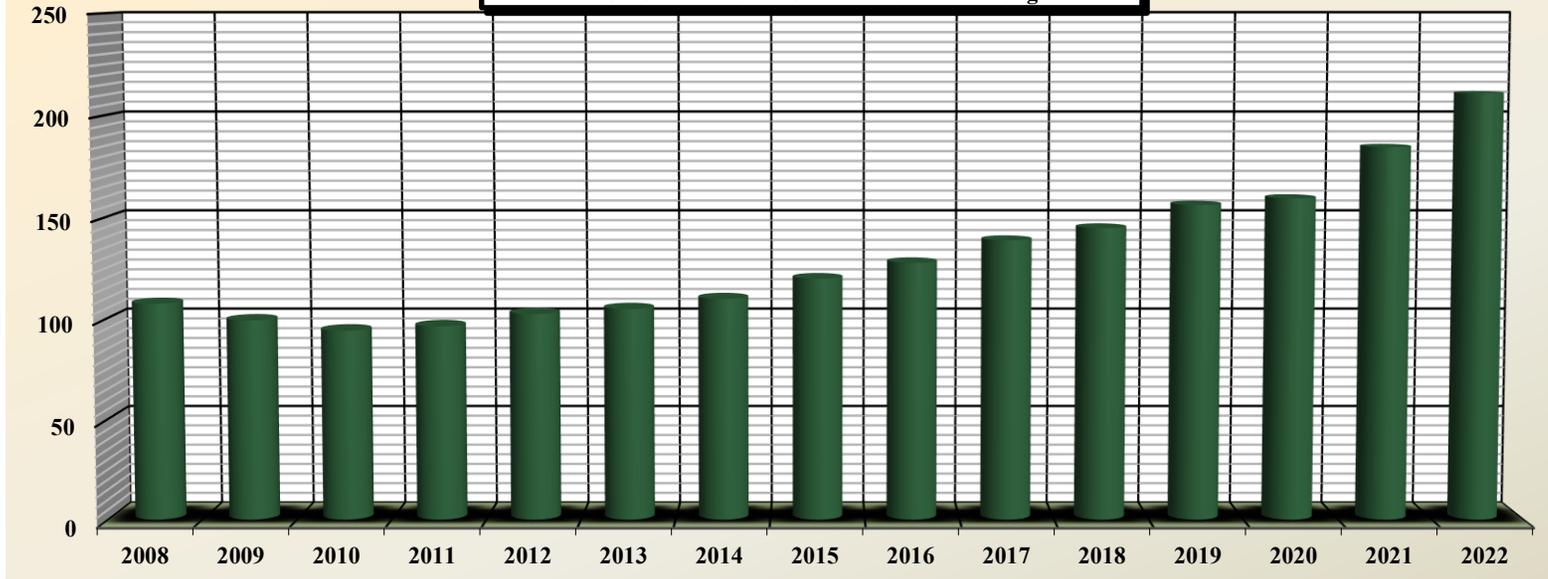
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

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).

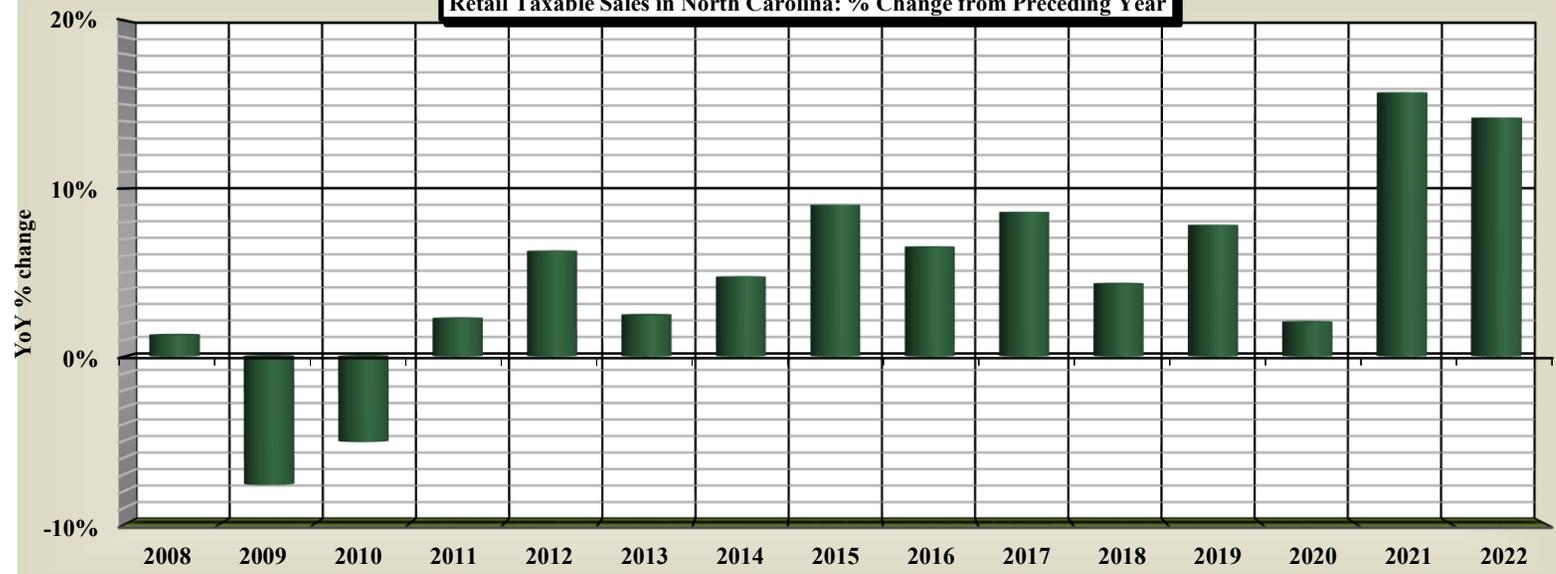
(\$ billions)

Figure 37A.1
Retail Taxable Sales in North Carolina 2007-08 Through 2021-22



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														
	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		22/21	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	22/21
Alamance.....	-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%	9.3%	Johnston.....	-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%	17.6%
Alexander.....	-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%	9.1%	Jones.....	-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%	4.5%
Allegany.....	-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%	9.1%	Lee.....	-7.7%	-0.4%	11.4%	8.3%	-0.6%	5.4%	10.3%	10.6%	2.1%	7.0%	2.9%	21.9%	10.5%	
Anson.....	-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%	9.4%	Lenoir.....	-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%	6.9%
Ash.....	-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%	6.0%	Lincoln.....	-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%	12.1%
Avery.....	-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%	14.1%	Macon.....	-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%	17.0%
Beaufort.....	-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%	13.0%	Madison.....	-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%	16.0%
Bertie.....	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%	10.1%	Martin.....	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%	0.8%
Bladen.....	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%	2.1%	McDowell.....	-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%	8.3%
Brunswick.....	-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%	20.1%	Mecklenburg.....	-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%	18.8%
Buncombe.....	-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%	18.7%	Mitchell.....	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%	10.6%
Burke.....	-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%	10.7%	Montgomery.....	-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%	13.4%
Cabarrus.....	-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%	13.3%	Moore.....	-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%	16.6%
Caldwell.....	-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%	9.0%	Nash.....	-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%	15.8%
Camden.....	-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%	12.5%	New Hanover.....	-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%	16.2%
Carteret.....	-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%	12.0%	Northampton.....	-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%	-2.8%
Caswell.....	-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%	14.9%	Onslow.....	5.2%	16.5%	6.1%	10.8%	3.2%	-1.4%	1.5%	0.4%	5.2%	3.1%	16.4%	1.8%	22.1%	9.4%
Catawba.....	-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%	13.2%	Orange.....	-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%	15.5%
Chatham.....	-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%	20.2%	Pamlico.....	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%	11.5%
Cherokee.....	-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%	12.9%	Pasquotank.....	-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%	7.8%
Chowan.....	-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%	14.4%	Pender.....	-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%	16.1%
Clay.....	-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%	12.8%	Perquimans.....	-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%	8.8%
Cleveland.....	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%	12.6%	Person.....	-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%	11.9%
Columbus.....	-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%	6.3%	Pitt.....	-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%	10.1%
Craven.....	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%	10.6%	Polk.....	-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%	14.6%
Cumberland.....	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%	9.6%	Randolph.....	-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%	13.7%
Currituck.....	-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%	12.2%	Richmond.....	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%	4.1%
Dare.....	-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%	12.5%	Robeson.....	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%	2.6%
Davidson.....	-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%	11.2%	Rockingham.....	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%	19.5%
Davie.....	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%	7.8%	Rowan.....	-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%	15.5%
Duplin.....	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%	7.9%	Rutherford.....	-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%	9.9%
Durham.....	-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%	17.0%	Sampson.....	-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%	8.7%
Edgecombe.....	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%	-6.7%	Scotland.....	-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%	6.6%
Forsyth.....	-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%	12.8%	Stanly.....	-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%	14.7%
Franklin.....	-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%	15.6%	Stokes.....	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%	11.4%
Gaston.....	-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%	15.1%	Surry.....	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%	12.2%
Gates.....	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%	3.6%	Swain.....	-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%	12.7%
Graham.....	-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%	12.9%	Tennessee.....	-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%	12.2%
Granville.....	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%	9.6%	Tyrrell.....	-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%	10.8%
Greene.....	-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%	8.1%	Union.....	-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%	17.8%
Guilford.....	-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%	15.4%	Vance.....	-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%	0.5%
Halifax.....	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%	7.0%	Wake.....	-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%	17.3%
Harnett.....	-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%	11.2%	Warren.....	-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%	10.2%
Haywood.....	-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%	11.4%	Washington.....	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%	1.4%
Henderson.....	-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%	18.1%	Watauga.....	-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%	15.4%
Hertford.....	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%	4.0%	Wayne.....	-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%	7.8%
Hoke.....	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%	8.2%	Wilkes.....	-9.5%	5.9%	4.4%	10.6%	-0.3%	6.6%	0.7%	3.4%	13.0%	0.4%	13.4%	4.8%	11.9%	23.0%
Hyde.....	-7.0%	13.5%	1.9%	1.8%	-2.5%	6.7%</																							

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2007-2008 AND 2021-2022

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2007-2008						Fiscal year 2021-2022							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 22/08	County	Rank	% of total	% change 22/08
Alamance.....	14	1.35%	Johnston.....	18	1.02%	Alamance.....	12	1.63%	163.22%	Johnston.....	18	1.39%	197.54%
Alexander.....	78	0.10%	Jones.....	98	0.02%	Alexander.....	72	0.16%	235.39%	Jones.....	98	0.03%	211.56%
Alleghany.....	83	0.07%	Lee.....	36	0.50%	Alleghany.....	90	0.06%	92.18%	Lee.....	37	0.55%	141.87%
Anson.....	79	0.09%	Lenoir.....	37	0.45%	Anson.....	82	0.10%	134.27%	Lenoir.....	51	0.35%	72.13%
Ashe.....	69	0.16%	Lincoln.....	41	0.42%	Ashe.....	69	0.19%	154.62%	Lincoln.....	32	0.67%	245.03%
Avery.....	68	0.17%	Macon.....	45	0.39%	Avery.....	66	0.23%	206.73%	Macon.....	48	0.40%	126.87%
Beaufort.....	48	0.34%	Madison.....	86	0.05%	Beaufort.....	53	0.33%	115.94%	Madison.....	80	0.10%	341.24%
Bertie.....	96	0.03%	Martin.....	72	0.14%	Bertie.....	89	0.06%	291.10%	Martin.....	77	0.12%	88.79%
Bladen.....	76	0.11%	McDowell.....	62	0.23%	Bladen.....	75	0.13%	171.10%	McDowell.....	61	0.26%	148.79%
Brunswick.....	21	0.88%	Mecklenburg.....	1	13.15%	Brunswick.....	17	1.45%	260.78%	Mecklenburg.....	1	14.69%	143.99%
Buncombe.....	6	3.05%	Mitchell.....	75	0.11%	Buncombe.....	6	3.47%	148.27%	Mitchell.....	84	0.09%	80.98%
Burke.....	42	0.42%	Montgomery.....	77	0.10%	Burke.....	41	0.51%	166.58%	Montgomery.....	74	0.14%	202.09%
Cabarrus.....	9	1.72%	Moore.....	26	0.74%	Cabarrus.....	9	2.33%	195.97%	Moore.....	21	1.01%	197.06%
Caldwell.....	43	0.41%	Nash.....	23	0.82%	Caldwell.....	46	0.42%	121.80%	Nash.....	29	0.72%	92.00%
Camden.....	95	0.04%	New Hanover.....	7	2.65%	Camden.....	96	0.04%	171.69%	New Hanover.....	7	3.16%	160.78%
Carteret.....	25	0.76%	Northampton.....	94	0.04%	Carteret.....	25	0.85%	143.72%	Northampton.....	88	0.07%	303.69%
Caswell.....	97	0.03%	Onslow.....	15	1.14%	Caswell.....	92	0.05%	313.84%	Onslow.....	15	1.53%	193.50%
Catawba.....	10	1.70%	Orange.....	19	0.90%	Catawba.....	14	1.54%	97.99%	Orange.....	19	1.18%	184.80%
Chatham.....	52	0.29%	Pamlico.....	85	0.06%	Chatham.....	39	0.54%	309.51%	Pamlico.....	87	0.07%	157.95%
Cherokee.....	59	0.24%	Pasquotank.....	46	0.36%	Cherokee.....	65	0.24%	118.41%	Pasquotank.....	52	0.34%	111.72%
Chowan.....	80	0.07%	Pender.....	63	0.22%	Chowan.....	83	0.09%	171.50%	Pender.....	47	0.41%	304.00%
Clay.....	88	0.05%	Perquimans.....	91	0.04%	Clay.....	86	0.07%	198.51%	Perquimans.....	94	0.05%	158.76%
Cleveland.....	33	0.60%	Person.....	58	0.24%	Cleveland.....	34	0.64%	132.62%	Person.....	67	0.23%	101.67%
Columbus.....	53	0.29%	Pitt.....	12	1.38%	Columbus.....	60	0.26%	100.43%	Pitt.....	16	1.53%	141.19%
Craven.....	29	0.71%	Polk.....	82	0.07%	Craven.....	28	0.77%	135.69%	Polk.....	78	0.12%	262.58%
Cumberland.....	8	2.54%	Randolph.....	30	0.69%	Cumberland.....	8	2.72%	134.07%	Randolph.....	26	0.82%	161.50%
Currituck.....	65	0.22%	Richmond.....	60	0.24%	Currituck.....	49	0.40%	307.43%	Richmond.....	63	0.25%	130.02%
Dare.....	17	1.10%	Robeson.....	31	0.63%	Dare.....	20	1.09%	117.32%	Robeson.....	31	0.67%	131.96%
Davidson.....	22	0.84%	Rockingham.....	39	0.44%	Davidson.....	22	0.97%	152.17%	Rockingham.....	38	0.54%	166.38%
Davie.....	66	0.19%	Rowan.....	28	0.72%	Davie.....	64	0.25%	180.11%	Rowan.....	23	0.94%	186.82%
Duplin.....	64	0.22%	Rutherford.....	47	0.35%	Duplin.....	58	0.27%	172.42%	Rutherford.....	45	0.42%	163.09%
Durham.....	5	3.44%	Sampson.....	54	0.28%	Durham.....	4	4.77%	203.18%	Sampson.....	55	0.31%	149.61%
Edgecombe.....	55	0.27%	Scotland.....	61	0.23%	Edgecombe.....	57	0.27%	119.53%	Scotland.....	68	0.20%	94.82%
Forsyth.....	4	3.93%	Stanly.....	40	0.43%	Forsyth.....	5	3.73%	107.28%	Stanly.....	43	0.48%	146.05%
Franklin.....	56	0.27%	Stokes.....	74	0.12%	Franklin.....	50	0.36%	191.53%	Stokes.....	70	0.18%	240.39%
Gaston.....	13	1.37%	Surry.....	34	0.58%	Gaston.....	11	1.72%	174.60%	Surry.....	36	0.61%	127.83%
Gates.....	99	0.01%	Swain.....	81	0.07%	Gates.....	99	0.03%	338.29%	Swain.....	79	0.12%	254.97%
Graham.....	92	0.04%	Transylvania.....	57	0.26%	Graham.....	91	0.06%	207.55%	Transylvania.....	59	0.27%	127.29%
Granville.....	67	0.19%	Tyrrell.....	100	0.01%	Granville.....	62	0.25%	187.27%	Tyrrell.....	100	0.02%	206.97%
Greene.....	93	0.04%	Union.....	16	1.12%	Greene.....	93	0.05%	207.83%	Union.....	13	1.60%	213.02%
Guilford.....	3	5.63%	Vance.....	51	0.29%	Guilford.....	3	4.78%	85.42%	Vance.....	54	0.32%	138.28%
Halifax.....	49	0.31%	Wake.....	2	10.51%	Halifax.....	56	0.31%	120.17%	Wake.....	2	12.59%	161.56%
Harnett.....	38	0.45%	Warren.....	87	0.05%	Harnett.....	30	0.70%	240.30%	Warren.....	85	0.07%	195.72%
Haywood.....	35	0.51%	Washington.....	89	0.05%	Haywood.....	40	0.53%	128.02%	Washington.....	95	0.05%	131.88%
Henderson.....	24	0.78%	Watauga.....	32	0.62%	Henderson.....	24	0.92%	157.55%	Watauga.....	35	0.63%	121.19%
Hertford.....	71	0.14%	Wayne.....	20	0.88%	Hertford.....	76	0.13%	100.28%	Wayne.....	27	0.79%	94.16%
Hoke.....	84	0.06%	Wilkes.....	44	0.39%	Hoke.....	71	0.17%	464.34%	Wilkes.....	42	0.49%	176.34%
Hyde.....	90	0.05%	Wilson.....	27	0.73%	Hyde.....	97	0.04%	106.51%	Wilson.....	33	0.64%	93.04%
Iredell.....	11	1.57%	Yadkin.....	70	0.15%	Iredell.....	10	1.74%	142.78%	Yadkin.....	73	0.15%	120.35%
Jackson.....	50	0.31%	Yancey.....	73	0.12%	Jackson.....	44	0.43%	206.15%	Yancey.....	81	0.10%	78.67%
			Unallocated.....	1	16.69%					Unallocated.....	5	4.67%	-38.86%
			Statewide totals...	-	100.00%					Statewide totals...	-	100.00%	118.41%

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.

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 2007-2008 AND 2021-2022

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2007-2008						Fiscal year 2021-2022							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 22/08	County	Rank	% of total	% change 22/08
Alamance.....	14	1.35%	Johnston.....	18	1.02%	Alamance.....	12	1.70%	135.0%	Johnston.....	18	1.35%	166.1%
Alexander.....	78	0.10%	Jones.....	98	0.02%	Alexander.....	72	0.16%	198.6%	Jones.....	98	0.04%	182.7%
Alleghany.....	83	0.07%	Lee.....	35	0.51%	Alleghany.....	90	0.06%	72.3%	Lee.....	37	0.58%	113.2%
Anson.....	79	0.09%	Lenoir.....	38	0.45%	Anson.....	82	0.10%	110.9%	Lenoir.....	51	0.38%	53.5%
Ashe.....	69	0.16%	Lincoln.....	41	0.43%	Ashe.....	69	0.20%	127.9%	Lincoln.....	32	0.68%	202.9%
Avery.....	68	0.17%	Macon.....	45	0.39%	Avery.....	66	0.23%	175.8%	Macon.....	49	0.39%	102.9%
Beaufort.....	48	0.34%	Madison.....	86	0.05%	Beaufort.....	53	0.34%	92.9%	Madison.....	80	0.10%	301.1%
Bertie.....	96	0.03%	Martin.....	72	0.14%	Bertie.....	89	0.06%	252.4%	Martin.....	77	0.14%	69.3%
Bladen.....	76	0.11%	McDowell.....	62	0.23%	Bladen.....	75	0.15%	141.1%	McDowell.....	61	0.27%	122.5%
Brunswick.....	21	0.88%	Mecklenburg.....	1	13.14%	Brunswick.....	17	1.38%	224.1%	Mecklenburg.....	1	14.12%	118.7%
Buncombe.....	6	3.04%	Mitchell.....	75	0.11%	Buncombe.....	6	3.33%	122.7%	Mitchell.....	84	0.09%	61.6%
Burke.....	42	0.42%	Montgomery.....	77	0.10%	Burke.....	41	0.53%	138.5%	Montgomery.....	74	0.14%	163.8%
Cabarrus.....	9	1.72%	Moore.....	26	0.75%	Cabarrus.....	9	2.36%	165.5%	Moore.....	21	0.99%	164.9%
Caldwell.....	43	0.41%	Nash.....	23	0.82%	Caldwell.....	46	0.44%	98.9%	Nash.....	29	0.71%	71.4%
Camden.....	95	0.04%	New Hanover.....	7	2.64%	Camden.....	96	0.04%	136.9%	New Hanover.....	7	3.11%	134.3%
Carteret.....	25	0.77%	Northampton.....	94	0.04%	Carteret.....	25	0.87%	117.4%	Northampton.....	88	0.08%	249.5%
Caswell.....	97	0.03%	Onslow.....	15	1.14%	Caswell.....	92	0.05%	273.7%	Onslow.....	15	1.60%	162.3%
Catawba.....	10	1.70%	Orange.....	19	0.90%	Catawba.....	14	1.56%	77.7%	Orange.....	19	1.16%	155.5%
Chatham.....	52	0.29%	Pamlico.....	85	0.06%	Chatham.....	39	0.51%	267.8%	Pamlico.....	87	0.07%	129.6%
Cherokee.....	59	0.24%	Pasquotank.....	46	0.36%	Cherokee.....	65	0.24%	95.4%	Pasquotank.....	52	0.37%	88.6%
Chowan.....	80	0.07%	Pender.....	63	0.22%	Chowan.....	83	0.09%	144.7%	Pender.....	47	0.41%	261.2%
Clay.....	88	0.05%	Perquimans.....	91	0.04%	Clay.....	86	0.07%	164.9%	Perquimans.....	94	0.05%	134.5%
Cleveland.....	33	0.60%	Person.....	58	0.24%	Cleveland.....	34	0.65%	108.5%	Person.....	67	0.23%	81.0%
Columbus.....	53	0.28%	Pitt.....	12	1.39%	Columbus.....	60	0.28%	80.3%	Pitt.....	16	1.58%	115.5%
Craven.....	29	0.71%	Polk.....	82	0.07%	Craven.....	28	0.79%	110.1%	Polk.....	78	0.11%	229.8%
Cumberland.....	8	2.55%	Randolph.....	30	0.69%	Cumberland.....	8	2.83%	108.7%	Randolph.....	26	0.83%	134.8%
Currituck.....	65	0.21%	Richmond.....	60	0.24%	Currituck.....	48	0.41%	266.3%	Richmond.....	63	0.27%	105.3%
Dare.....	17	1.10%	Robeson.....	31	0.64%	Dare.....	20	1.11%	94.7%	Robeson.....	31	0.75%	106.9%
Davidson.....	22	0.84%	Rockingham.....	39	0.44%	Davidson.....	22	0.99%	125.8%	Rockingham.....	38	0.51%	138.5%
Davie.....	66	0.19%	Rowan.....	28	0.72%	Davie.....	64	0.26%	150.9%	Rowan.....	23	0.93%	155.3%
Duplin.....	64	0.22%	Rutherford.....	47	0.35%	Duplin.....	58	0.29%	142.0%	Rutherford.....	45	0.44%	133.2%
Durham.....	5	3.43%	Sampson.....	54	0.27%	Durham.....	4	4.66%	172.0%	Sampson.....	55	0.33%	123.9%
Edgecombe.....	55	0.27%	Scotland.....	61	0.24%	Edgecombe.....	57	0.33%	97.4%	Scotland.....	68	0.22%	67.2%
Forsyth.....	4	3.92%	Stanly.....	40	0.43%	Forsyth.....	5	3.77%	85.7%	Stanly.....	43	0.48%	116.1%
Franklin.....	56	0.27%	Stokes.....	74	0.11%	Franklin.....	50	0.35%	161.9%	Stokes.....	70	0.18%	205.6%
Gaston.....	13	1.36%	Surry.....	34	0.58%	Gaston.....	11	1.70%	146.5%	Surry.....	36	0.62%	104.2%
Gates.....	99	0.01%	Swain.....	81	0.07%	Gates.....	99	0.03%	296.9%	Swain.....	79	0.12%	215.9%
Graham.....	92	0.04%	Transylvania.....	57	0.26%	Graham.....	91	0.06%	175.2%	Transylvania.....	59	0.27%	104.6%
Granville.....	67	0.19%	Tyrrell.....	100	0.01%	Granville.....	62	0.26%	158.6%	Tyrrell.....	100	0.02%	170.8%
Greene.....	93	0.04%	Union.....	16	1.11%	Greene.....	93	0.06%	177.3%	Union.....	13	1.55%	181.7%
Guilford.....	3	5.63%	Vance.....	51	0.30%	Guilford.....	3	4.73%	66.0%	Vance.....	54	0.36%	111.0%
Halifax.....	49	0.31%	Wake.....	2	10.51%	Halifax.....	56	0.33%	97.9%	Wake.....	2	12.25%	134.3%
Harnett.....	37	0.47%	Warren.....	87	0.05%	Harnett.....	30	0.72%	192.4%	Warren.....	85	0.07%	166.5%
Haywood.....	36	0.51%	Washington.....	89	0.05%	Haywood.....	40	0.55%	104.2%	Washington.....	95	0.06%	108.0%
Henderson.....	24	0.78%	Watauga.....	32	0.62%	Henderson.....	24	0.89%	130.8%	Watauga.....	35	0.62%	98.5%
Hertford.....	71	0.14%	Wayne.....	20	0.89%	Hertford.....	76	0.14%	78.7%	Wayne.....	27	0.83%	73.1%
Hoke.....	84	0.06%	Wilkes.....	44	0.39%	Hoke.....	71	0.18%	409.0%	Wilkes.....	42	0.46%	148.0%
Hyde.....	90	0.04%	Wilson.....	27	0.72%	Hyde.....	97	0.04%	93.6%	Wilson.....	33	0.66%	73.0%
Iredell.....	11	1.57%	Yadkin.....	70	0.15%	Iredell.....	10	1.77%	117.1%	Yadkin.....	73	0.16%	98.1%
Jackson.....	50	0.31%	Yancey.....	73	0.12%	Jackson.....	44	0.43%	175.3%	Yancey.....	81	0.10%	59.6%
			Unallocated.....	1	16.64%					Unallocated.....	5	5.06%	-44.9%
			Statewide totals...	-	100.00%					Statewide totals...	-	100.00%	95.6%

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.

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††† [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]	[3% rate]†	[5%]†	all rates	[3% rate proceeds]	Highway Trust Fund††	after appropriation	[8% and 5% proceeds]	[appropriation plus 8% (5%) net proceeds]	at 3% rate	at 3% rate	at 8% (5%) rate†	from all rates
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%
2021-22.....	994,282,028	34,207,690	98,377,132	1,126,866,850	1,028,489,718	-	1,028,489,718	98,377,132	-	4.04%	-15.41%	42.59%	5.80%

§ 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 imposed on the gross receipts of motor vehicle short-term leases were deposited in the General Fund through fiscal year 2016-17.

†††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% tax rate imposed on vehicle subscriptions and the 8% tax rate 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 is eliminated).

Figure 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases

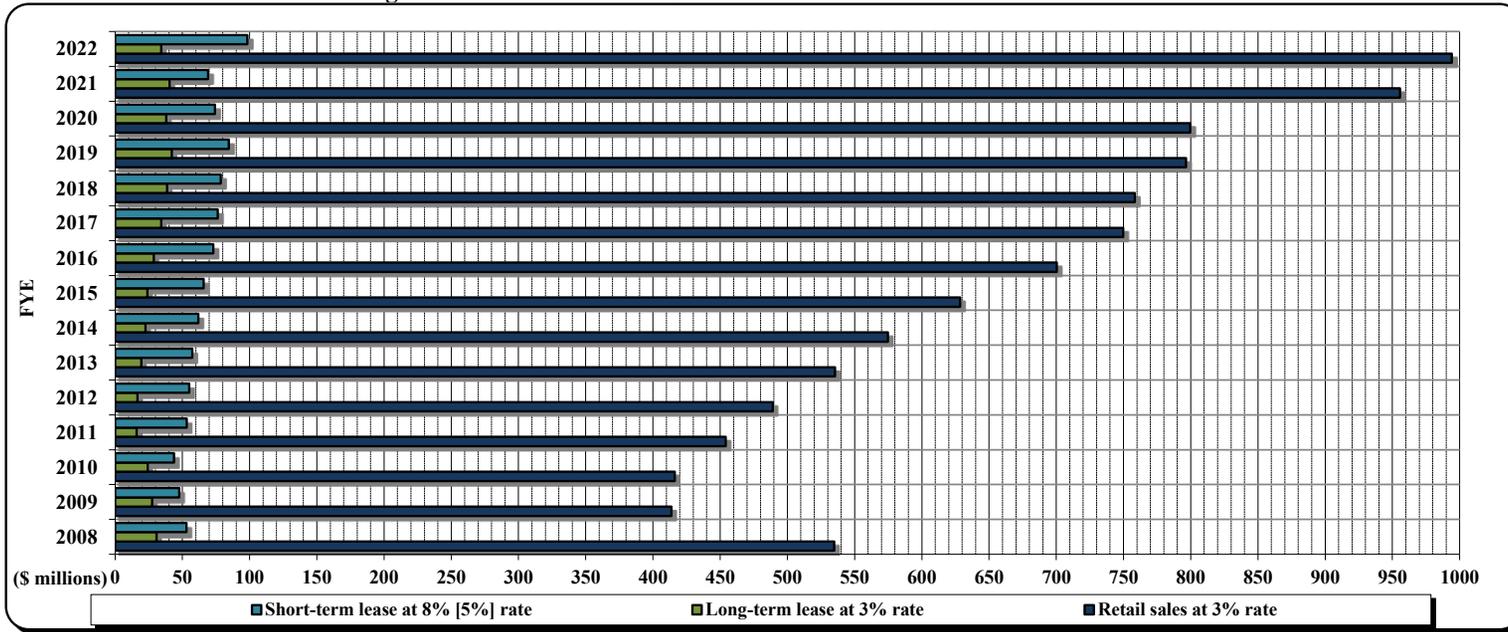
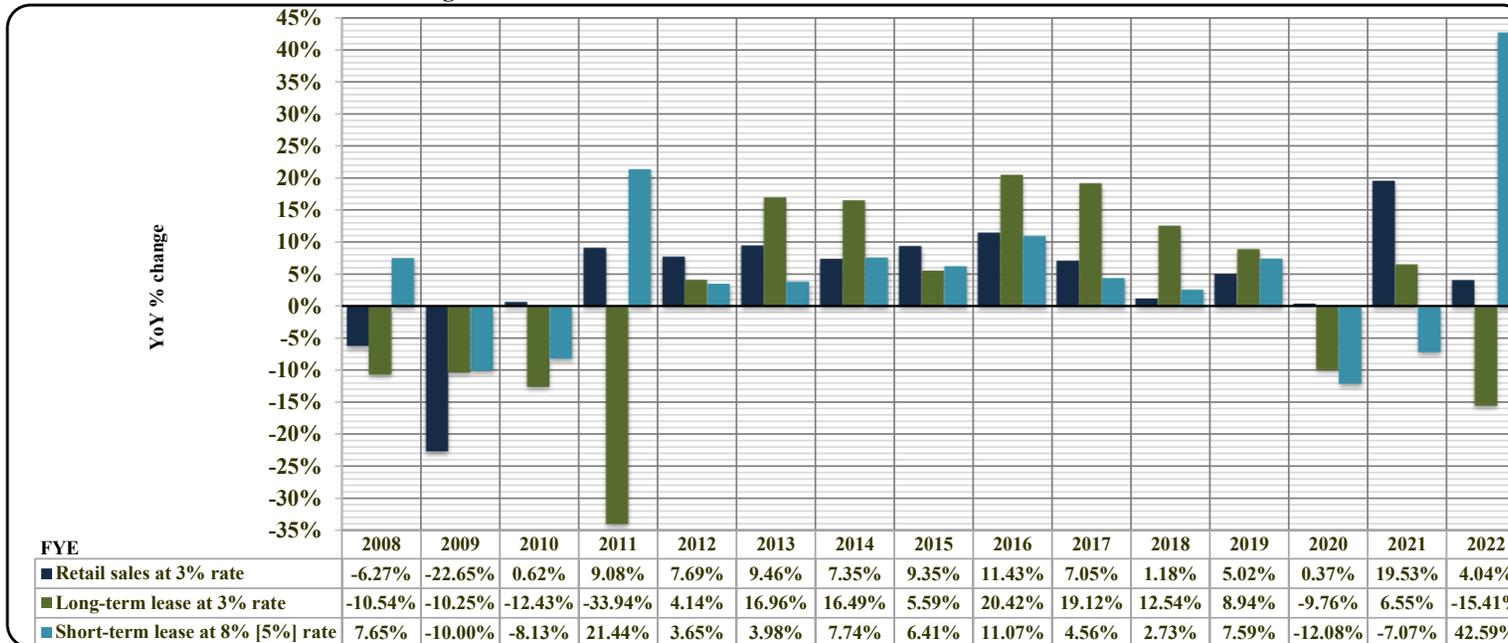


Figure 40.2 Motor Vehicle Sales and Leases: Growth Trends



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 [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers											
				County share [S]	General Fund† [S]	Solid Waste Management Trust Fund† [S]	Scrap Tire Disposal Account† [S]	Inactive Hazardous Sites Cleanup Fund† [S]	Bernard Allen Memorial Emergency Drinking Water Fund† [S]	Administrative costs [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [S]	
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	-	-
2021-22.....	25,495,836	59,678	25,436,158	17,488,271	7,494,974	-	-	-	-	325,160	13,974	113,313	466	-	-

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.

Bead Diameter of Tire

Less than 20 inches

Rate

2%

At least 20 inches

1%

Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles.

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

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

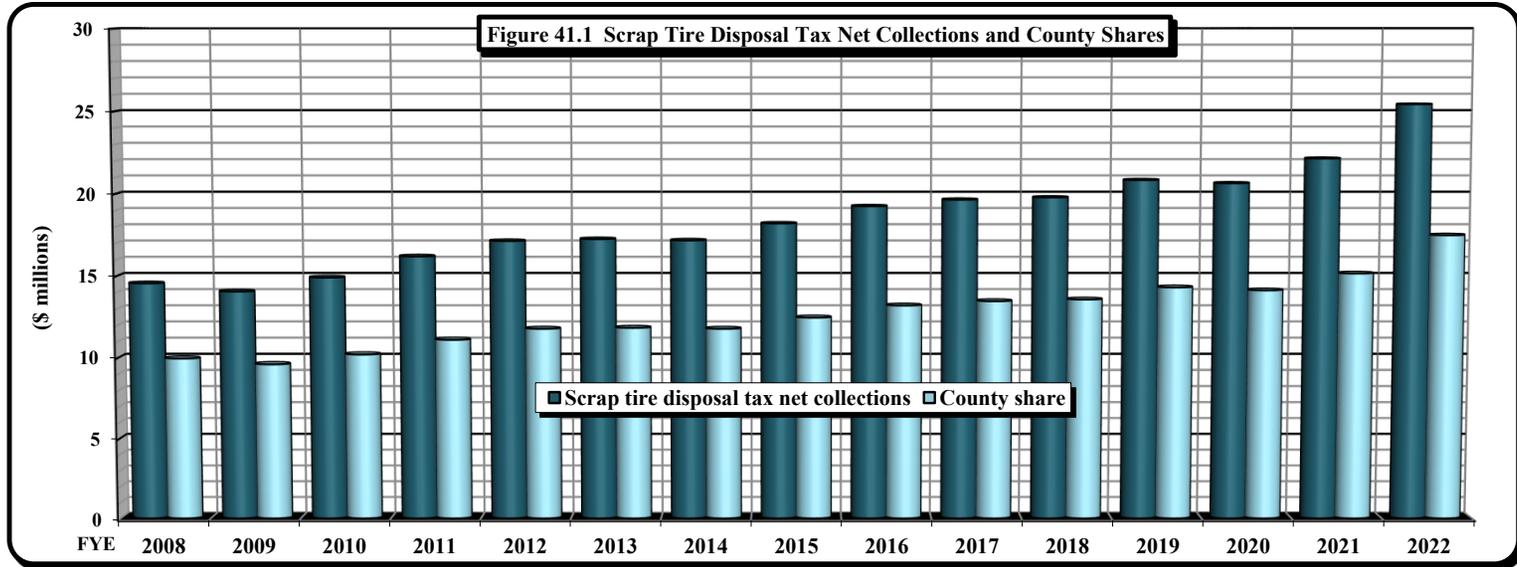


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	County share [S]	Distributions and Transfers							
					Solid Waste Management Trust Fund† [S]	White Goods Management Account† [S]	DOR Administrative costs §105-187.24 [S]	General Fund† [S]	Collection fees on overdue tax debts §105-243.1 [S]	OSBM Civil Penalty & Forfeiture Fund §105-236 [S]	Collection cost of fines/forfeitures §115C-457.2 [S]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [S]
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	-
2021-22.....	8,082,349	20,539	8,061,810	3,769,091	-	-	313,327	3,899,009	2,618	77,447	319	-

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.

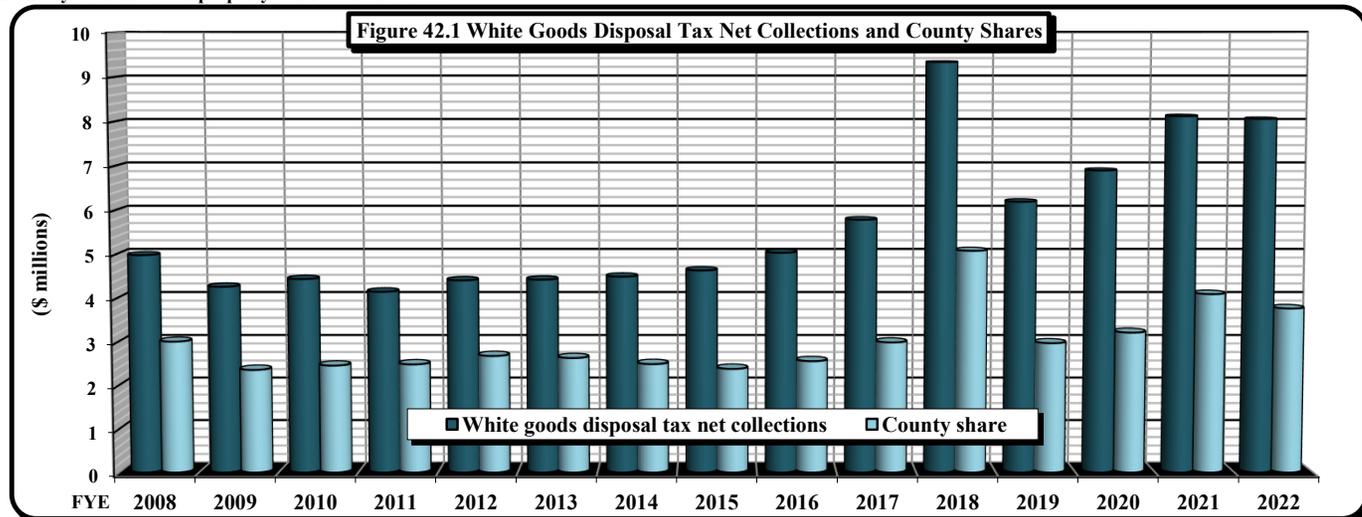


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS

[§ 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [\\$]	Refunds [\\$]	Net collections before transfers [\\$]
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
2021-22.	62,490	-	62,490

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

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

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

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

Monthly Volume of Therms	Rate Per Therm	[Sales to manufacturers/farmers for qualifying purposes are exempt effective for transactions on/after <u>July 1, 2010</u> .]
First 200	\$.047	
201 to 15,000	.035	<u>2001-02</u>
15,001 to 60,000	.024	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
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%
2021-22...	1,553,171	273,936	1,279,235	2,301	-	-	-	1,276,934	30.46%	16.89%

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 [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers											
				Local shares: 37.5%*		Inactive Hazardous Sites Cleanup Fund [\$]	Solid Waste Management Trust Fund+ [\$]	General Fund† [\$]	Administrative costs of collection [\$]	Permit application costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	TIMS and PDP component costs SL 2009-451, s. 6.20(a) [\$]	
				County share: 18.75% [\$]	City share: 18.75% [\$]										
2008-09...	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	-	982	2,643,514	-	16,055	68	-	
2009-10...	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	-	31,479	145	-	
2010-11...	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	-	621	-	-	31,726	137	91	
2011-12...	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	-	88	-	-	18,096	75	15	
2012-13...	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	-	200	1,469,581	-	40,350	162	-	
2013-14...	17,242,381	5,407	17,236,973	3,225,101	3,225,101	8,600,269	-	2,145,380	245	-	197	40,519	163	-	
2014-15...	18,527,842	22,578	18,505,264	3,462,160	3,462,160	9,232,427	-	2,308,107	6,163	-	-	34,107	140	-	
2015-16...	19,168,743	254,906	18,913,837	3,516,695	3,516,695	9,377,852	-	2,335,446	67,835	-	-	98,900	415	-	
2016-17...	20,192,078	417,190	19,774,888	3,693,981	3,693,981	9,850,615	-	2,462,654	45,999	-	4,896	22,663	100	-	
2017-18...	20,476,020	608,128	19,867,891	3,700,184	3,700,184	9,867,158	-	2,463,581	77,662	-	171	58,692	259	-	
2018-19...	22,466,071	549	22,465,522	4,194,203	4,194,203	11,184,540	-	2,799,344	80,265	-	-	12,906	62	-	
2019-20...	23,247,626	40,737	23,206,889	4,322,658	4,322,658	11,527,088	-	2,881,772	59,864	-	-	92,414	436	-	
2020-21...	23,145,670	5,130	23,140,540	4,336,437	4,336,437	11,563,832	-	2,890,958	12,876	-	-	-	-	-	
2021-22...	23,779,926	288	23,779,638	4,436,535	4,436,535	11,830,760	-	2,957,690	82,090	-	3,522	32,372	133	-	

Tax rate and base:

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

Disposition of Proceeds:

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

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

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

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

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

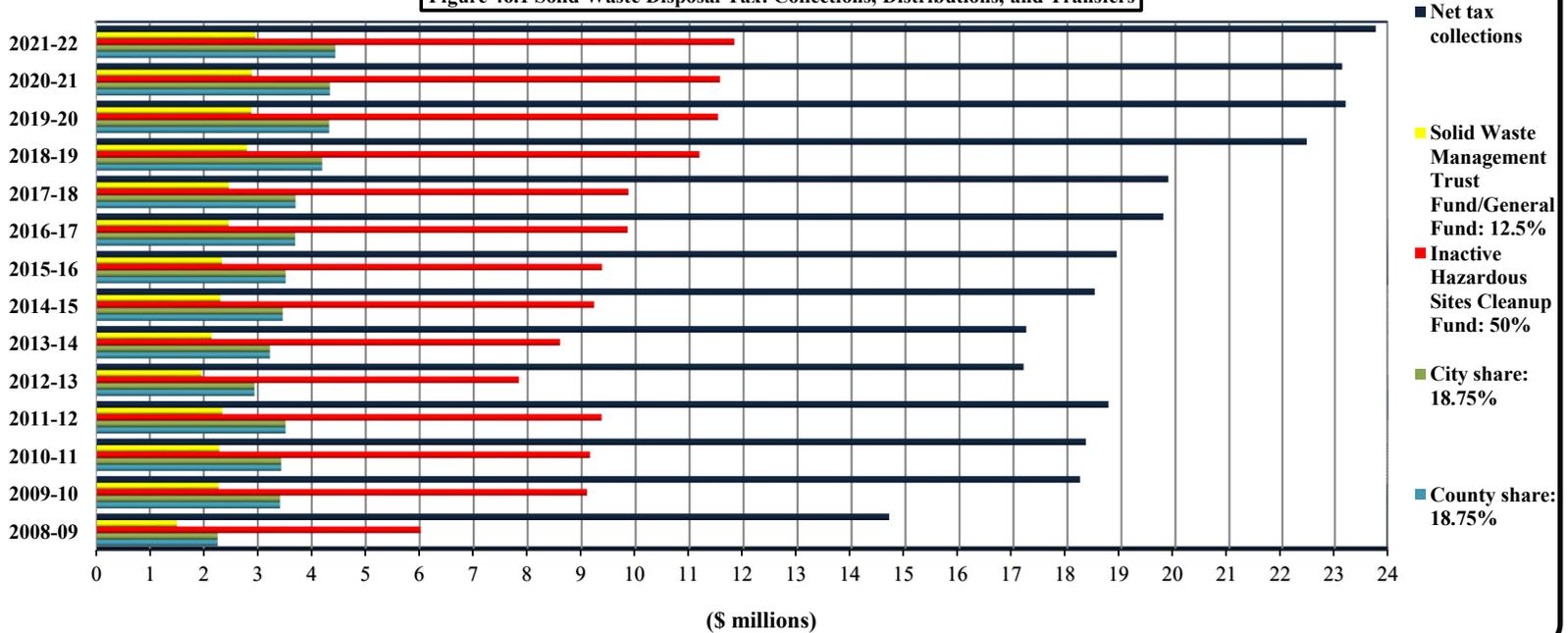


TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE
[§ 105 ARTICLE 5H.]

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

Fiscal year	Gross revenue†[\$]	Refunds [\$]	Transfers				Net revenue [\$]
			§ 62A-60(d) 911 Fund [\$]	DOR cost [\$]	§ 105-236 Amount [\$]	§ 115C-457.2 Cost [\$]	
2013-14	5,445,298	-	3,928,057	72,715	-	-	1,444,526
2014-15	9,891,603	3,034	8,825,948	306,525	-	-	756,097
2015-16	10,914,143	-	11,834,759	380,069	-	-	(1,300,685)
2016-17	11,933,190	16,724	9,801,114	404,913	27,526	122	1,682,792
2017-18	13,977,308	233,777	13,504,809	409,184	20,848	92	(191,403)
2018-19	14,987,202	14,433	14,447,658	374,526	21,921	106	128,558
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)
2021-22	16,602,033	193,615	15,152,724	489,217	21,729	89	744,659

†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 in this State on or after July 1, 2018.

On February 24, 2023, the North Carolina 911 Board voted to decrease the 911 service charge (by 10¢) from 65¢ to 55¢ per transaction effective July 1, 2023. The new service charge rate applies to each retail transaction of prepaid wireless telecommunications service that occurs in this State on or after July 1, 2023.

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) †
2021-22	332,502	-	296,879	32,987	2,637

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
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%
2021-22.....	40,183	-	40,183	-	-	-	40,183	1,445.48%	-	1,445.48%	1,445.48%

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.

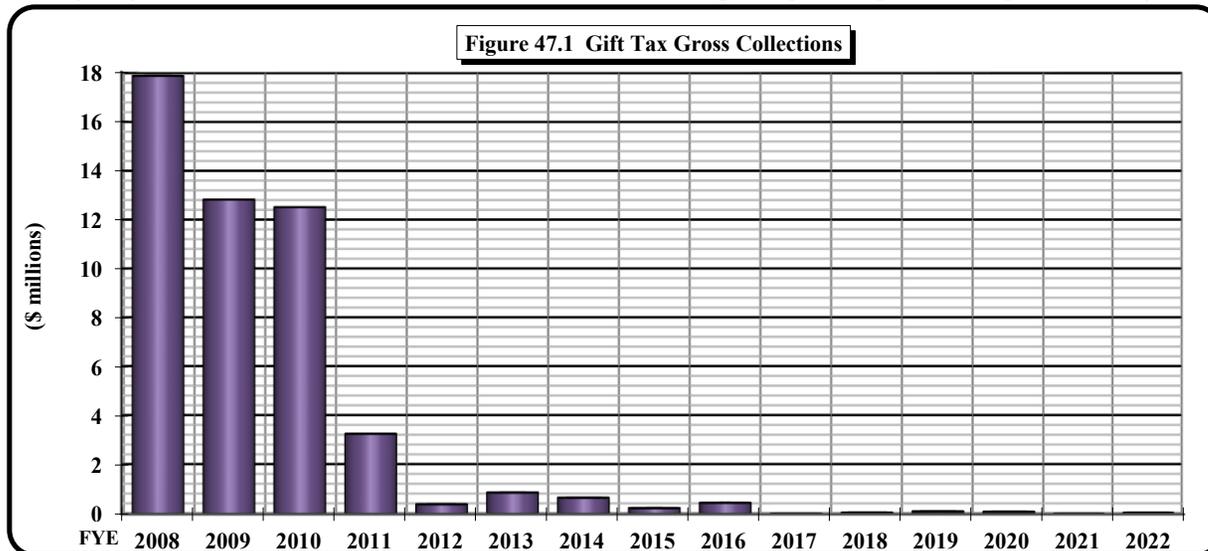


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[§ 105 ARTICLE 8A.]

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
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%
2021-22.....	274,004	-	-	-	-	274,004	28.81%

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

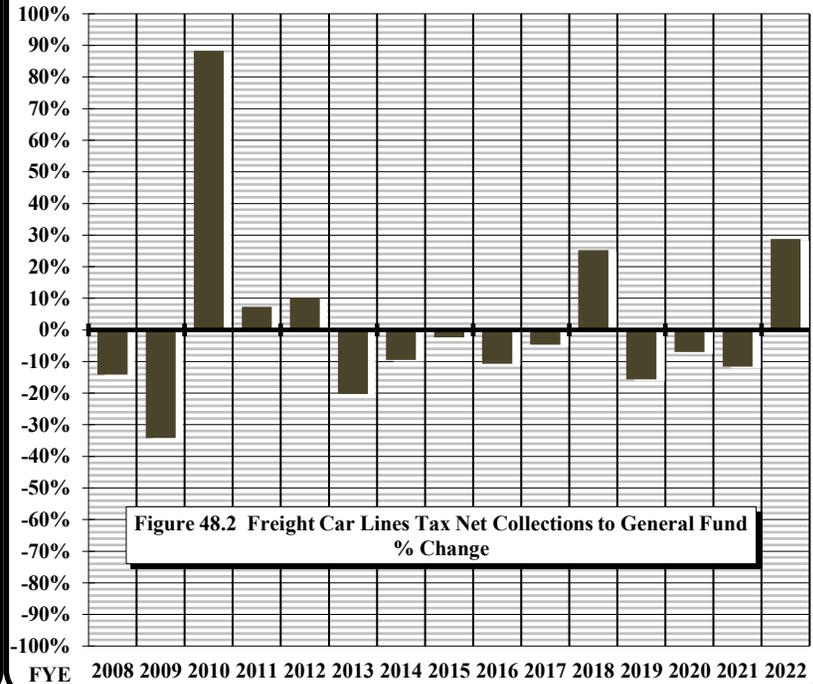
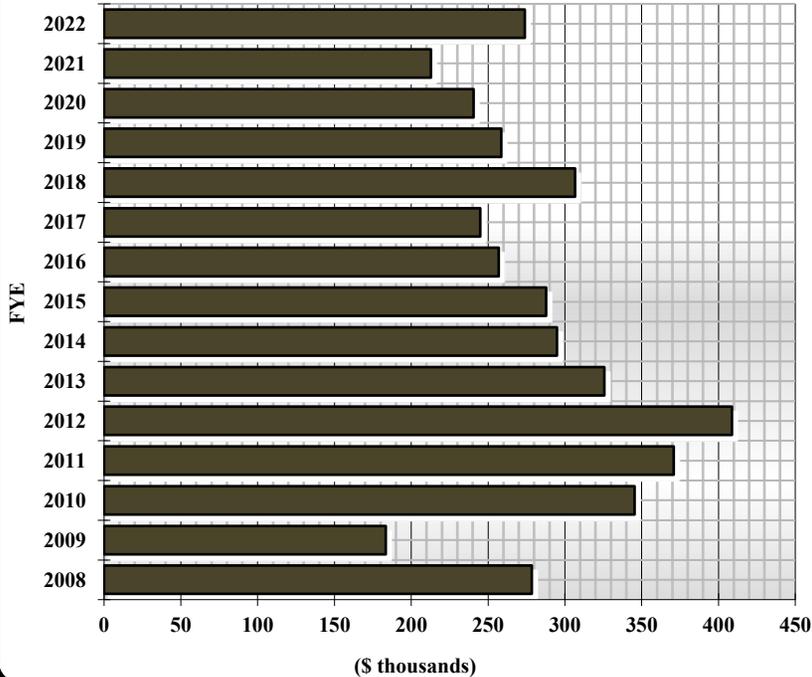


TABLE 49. TAXES UPON INSURANCE COMPANIES AND PREPAID HEALTH PLANS COLLECTIONS
 [SL 2020-88 amends the section title to Taxes Upon Insurance Companies and Prepaid Health Plans effective August 1, 2020.]
 [§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [\$]	Refunds [\$]	Net collections: Premiums Tax & Regulatory Fee [\$]	Allocations and Transfers:				Amount to General Fund [\$]	Year-over-year % change				
				Special Revenue Fund Allocation [§105-228.5 §58-6-25] [\$]	NC Health Insurance Risk Pool Fund†† [§105-228.5B] [\$]	OSBM Civil Penalty & Forfeiture Fund [§105-236] [\$]	DOR Fines/forfeitures collection cost [§115C-457.2] [\$]		Insurance gross collections	Refunds	Insurance net collections	DOI Special Revenue Fund Allocation	Amount to General Fund
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%
2021-22..	1,073,658,142	8,457,870	1,065,200,272	92,843,711	-	13,045	54	972,343,463	37.32%	41.51%	37.29%	17.85%	40.38%

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.

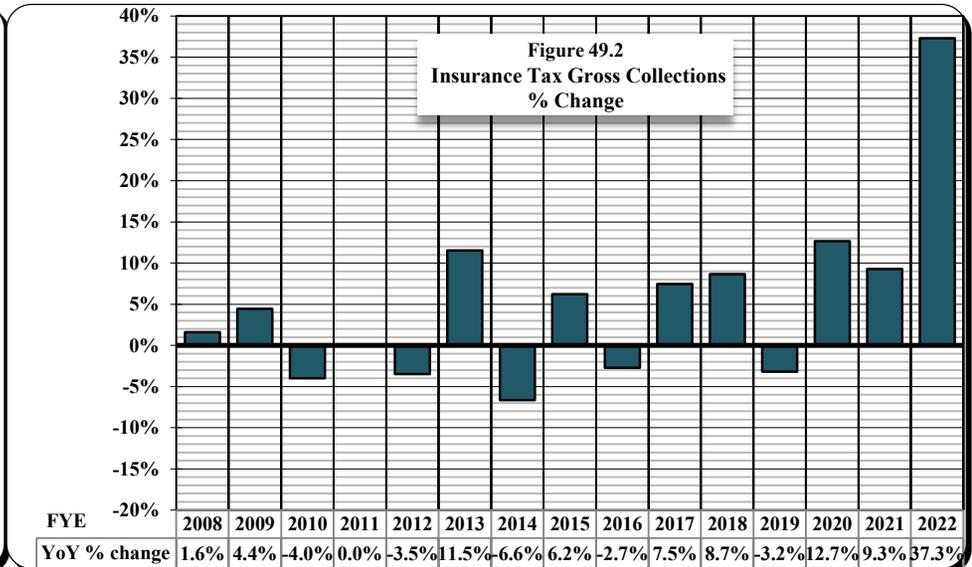
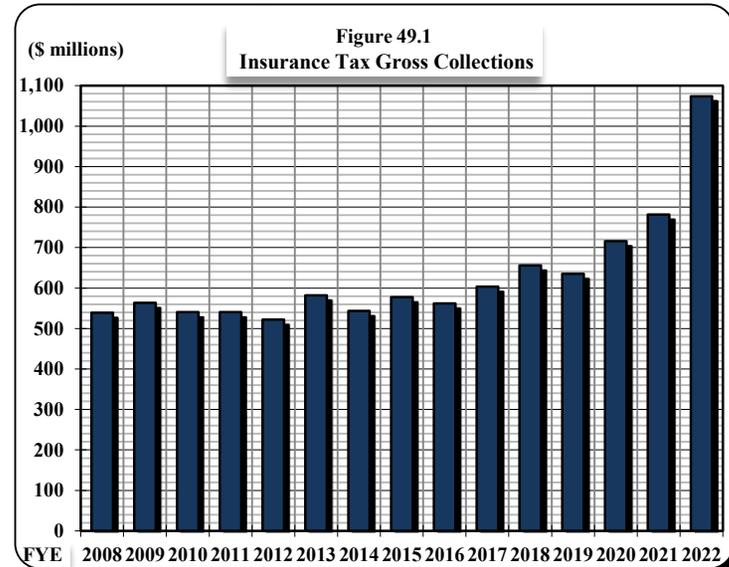
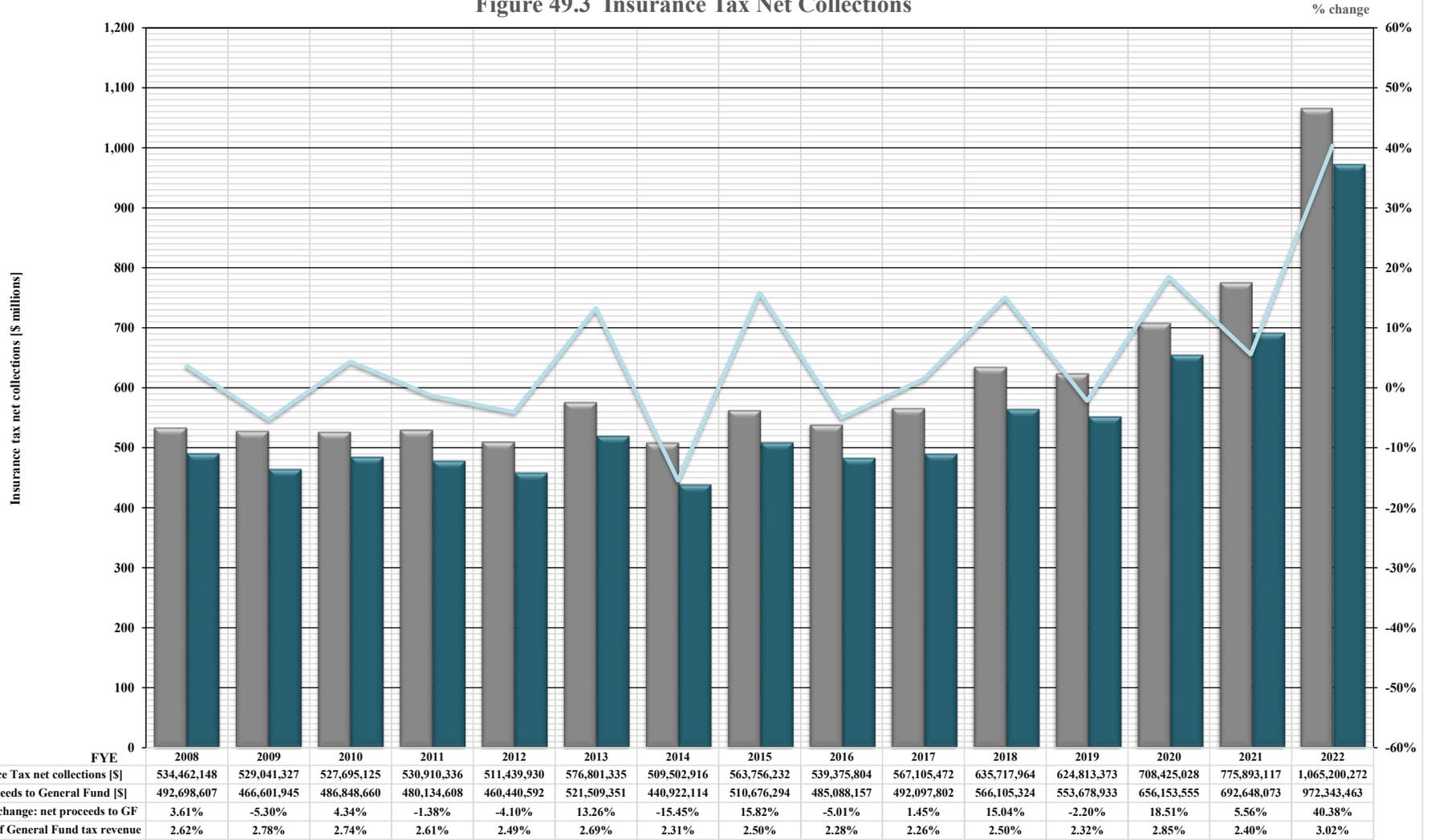


Figure 49.3 Insurance Tax Net Collections



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				Additional Rate [†] on Property Coverage Contracts Allocation of Net Proceeds: [includes minimal amounts attributable to Life companies]			Health Maintenance Organization		Hospital & Dental		Title	
	Gross Premiums Tax	Regulatory Charge	Gross Premiums Tax	Regulatory Charge	General Fund Proceeds	Volunteer Fire Department Fund	Department of Insurance Proceeds	Workers' Compensation Fund	Gross Premiums Tax	Regulatory Charge	Gross Premiums Tax	Regulatory Charge	Gross Premiums Tax	Regulatory Charge	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$58-84-25]	[\$58-87-10(f)]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
2007-08...	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	-	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087	
2008-09...	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	-	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271	
2009-10...	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	-	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968	
2010-11...	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	-	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362	
2011-12...	154,898,738	9,401,921	232,621,027	15,886,928	12,875,157	8,583,438	7,152,865	-	7,169,674	434,872	22,493,287	4,093,709	1,856,800	110,210	
2012-13...	149,871,827	9,535,934	241,596,551	16,615,975	13,442,144	8,961,429	7,467,858	-	8,942,261	536,518	67,327,057	4,101,641	2,928,917	162,989	
2013-14...	141,007,992	9,343,386	250,764,501	18,009,412	11,669,480	8,335,343	6,668,274	6,668,274	8,106,059	486,333	(2,846,895)	4,552,025	3,141,939	280,179	
2014-15...	133,486,907	9,127,656	252,091,876	17,577,999	13,048,028	6,511,402	6,519,810	6,519,810	13,885,285	837,930	53,970,531	6,140,310	1,531,504	20,441	
2015-16...	131,421,986	11,501,238	237,688,984	21,858,094	13,886,360	6,943,180	6,943,180	6,943,180	15,138,172	1,115,110	34,276,042	6,935,226	2,466,075	196,166	
2016-17...	133,768,187	11,504,059	249,708,430	22,469,835	14,930,125	7,465,051	7,465,051	7,465,051	37,503,056	3,178,503	19,239,171	5,976,468	3,272,614	239,207	
2017-18...	165,362,919	13,268,954	272,043,507	23,191,125	15,167,614	7,583,807	7,583,807	7,583,807	2,098,865	(65,062)	59,379,140	9,837,108	3,468,315	259,694	
2018-19...	148,972,692	12,806,640	299,206,017	24,077,643	15,944,093	7,972,047	7,972,047	7,972,047	13,017,050	846,107	23,373,016	8,993,673	3,127,751	243,872	
2019-20...	175,670,906	12,326,255	310,181,082	25,020,703	16,935,251	8,467,625	8,467,625	8,467,625	12,531,965	748,260	59,561,117	8,440,958	4,839,081	286,317	
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	
2021-22...	265,094,686	18,078,345	386,271,652	28,626,469	20,305,464	10,152,732	10,152,732	10,152,732	80,192,984	5,212,606	132,328,530	10,346,485	8,114,153	571,079	

Fiscal year	Insurance Company Type										Disposition of Proceeds				
	Self-Insured		Captive ^{†††}	Other Taxes Measured by Gross Premiums	Insurance Levy Type			Total Net Collections			Special Revenue Fund Allocation	NC Health Insurance Risk Pool Fund ^{††}	Amount to General Fund	Amount to OSBM Civil Penalty & Forfeiture Fund	DOR Fines/forfeitures collection cost
	Gross Premiums Tax	Regulatory Charge	Gross Premium Tax		Gross Premiums Tax	Add'l Rate [†] on Property Coverage Contracts	Regulatory Charge	Total	[\$58-6-25]	[\$58-6-25]	[\$105-228.5B]	[\$105-228.5B]	[\$105-236]	[\$115C-457.2]	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2021-22...	5,799,779	373,802	3,392,230	-	70,033,814	951,227,827	50,763,661	63,208,785	1,065,200,272	92,843,711	-	972,343,463	13,045	54	

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

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

TABLE 50. -Continued

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

The insurance tax (levied on insurers, Article 65 corporations, health maintenance organizations (HMOs), prepaid health plans (eff. 8/1/20), and self-insurers) is measured on the gross premiums from business done in North Carolina (all gross premiums received in this State, credited to policies written or procured in this State, or derived from business written in this State are considered to be for contracts covering persons, property, or risks resident or located in this State). Finance charges are included in gross premiums. Foreign insurers are subject to retaliatory premium taxes.

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

The insurance premium tax requirements do not apply to farmers' mutual assessment fire insurance companies or to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except members, or to captive insurance companies taxed under § 105-228.4A. The tax on captive insurance companies does not apply to a foreign captive insurance company.

SL 2021-180 limits the gross premiums tax base for insurers of bail bonds to the amount paid by the surety bondsman to the insurer of the bail bonds (effective for taxable years beginning on or after January 1, 2022).

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]	0.4% 0.3% 0.225% 0.150% 0.050% 0.025%	Direct Premiums: up to \$20 million \$20 million and over Assumed Reinsurance Premiums: up to \$20 million \$20 million-\$40 million \$40 million-\$60 million \$60 million and over	Rates apply based on the type and amount of insurance premium collected; total tax liability varies depending upon the type of captive insurance company: \$5,000 minimum to \$200,000 maximum. The minimum tax is due from each captive that holds an active license to do business even if no premiums have been written. insurance regulatory charge does not apply	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 [\$]
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
2021-22	152,826,301	-	152,826,301	34.5%	-	-	152,826,301

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.]

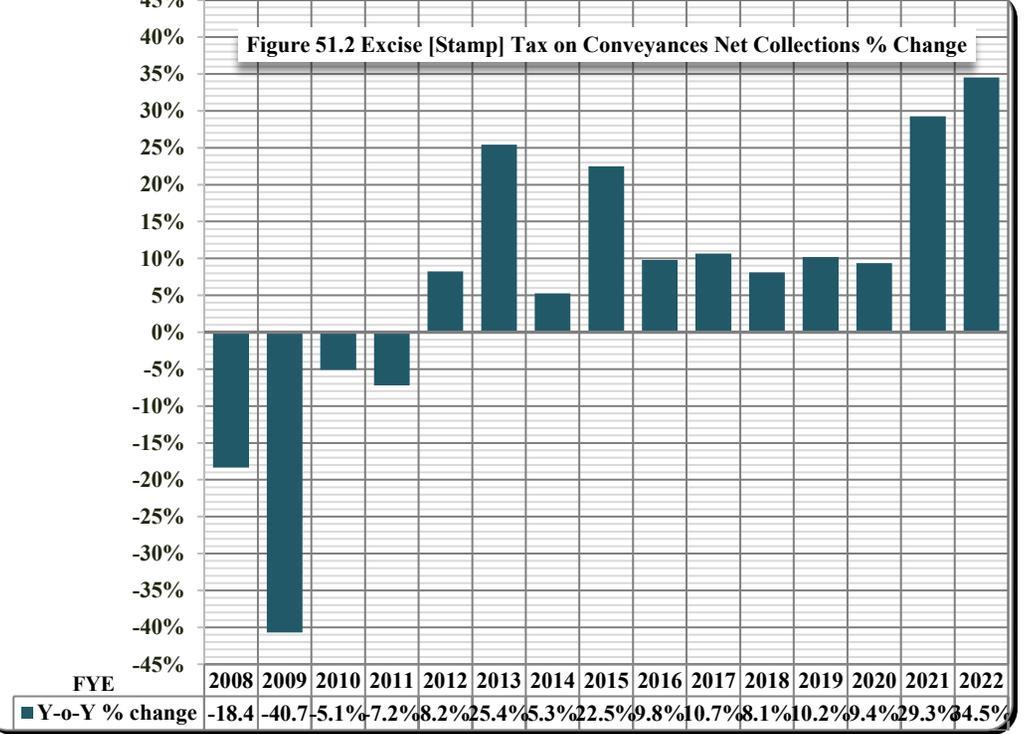
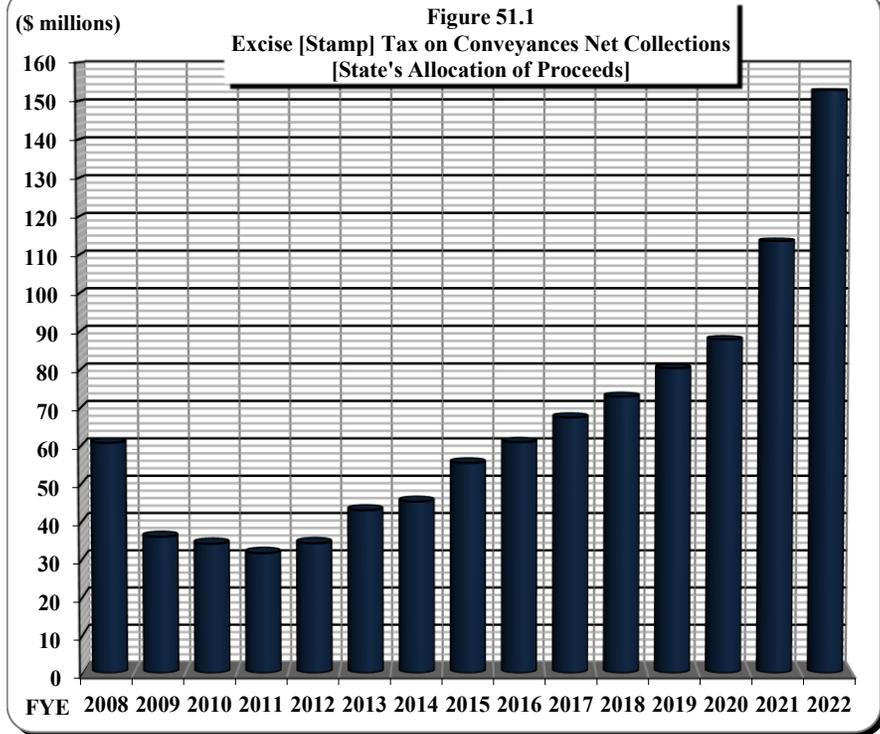


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS and AVIATION FUEL EXCISE TAX RATES BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees [per gallon]	Point of taxation [Gasoline]	Population as of 7/1/2022 [1,000s]	PCE††† [current \$] calendar 2021		Motor fuel excise tax collections fiscal year 2022			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2022]††	
	[Rate per gallon as of 1/1/2022; 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	0.2800	-	0.2800	24	0.2900	-	0.2900	0.2800	-	0.2800	local option taxes: 1-3¢	TR	5,074	6,271,900	1,242	949,982	187.21	19	.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	734	649,100	884	45,078	61.45	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	7,359	8,096,200	1,114	792,145	107.64	44	0.05	.0305
Arkansas	0.2450	0.0030	0.2480	33	0.2850	0.0030	0.2880	0.2450	0.0030	0.2480	environmental fee	FRB-Rack	3,046	4,609,400	1,522	606,201	199.04	16	-	-
California†	0.5110	0.0550	0.5660	2	0.3890	0.2700	0.6590	0.5110	0.0550	0.5660	subject to sales tax: 2.25% (G), 13% (D)	TR	39,029	42,878,200	1,095	8,638,712	221.34	7	0.18	0.02
Colorado	0.2200	-	0.2200	41	0.2050	-	0.2050	0.2200	-	0.2200		FDB-Rack	5,840	6,700,800	1,153	665,944	114.03	43	.06	.04
Connecticut†	0.2500	-	0.2500	32	0.4010	-	0.4010	0.2500	-	0.2500	plus 8.1% petroleum tax (gas)	D	3,626	3,394,500	937	373,779	103.08	46	-	-
Delaware	0.2300	-	0.2300	39	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	1,018	1,439,500	1,433	134,474	132.04	36	0.23	0.05
Florida	0.19000	0.14425	0.33425	12	0.19000	0.15300	0.34300	0.19000	0.14425	0.33425	sales tax added to excise; local taxes for gasoline and gasohol vary from 0-6¢; includes inspection fee, SCETS, and statewide local tax	PH/ER-Rack	22,245	20,258,300	928	3,111,445	139.87	35	.0427	.0427
Georgia	0.2910	-	0.2910	22	0.3260	-	0.3260	0.2910	-	0.2910	local sales tax additional; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	10,913	13,530,400	1,254	1,602,054	146.80	31	.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	1,440	923,800	638	81,845	56.83	49	0.01	0.01
Idaho	0.3200	0.0100	0.3300	13	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	1¢ transfer fee; clean water fee	FR	1,939	2,764,400	1,452	412,051	212.50	10	.07	.06
Illinois	0.3920	0.0110	0.4030	5	0.4670	0.0110	0.4780	0.3920	0.0110	0.4030	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 is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	12,582	13,584,800	1,071	2,527,365	200.87	14	-	-
Indiana†	0.3200	-	0.3200	17	0.5300	-	0.5300	0.3200	-	0.3200	sales tax applicable; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	FR	6,833	9,535,600	1,400	1,658,104	242.66	3	.20	.20
Iowa	0.3000	-	0.3000	20	0.3250	-	0.3250	0.2400	-	0.2400		TR	3,201	5,438,700	1,701	701,213	219.09	9	.08	.05
Kansas	0.2400	0.0003	0.2403	34	0.2600	0.0003	0.2603	0.2400	0.0003	0.2403	inspection fee; environmental assurance fee	D	2,937	3,343,100	1,138	466,589	158.86	27	-	-
Kentucky	0.2460	0.0140	0.2600	29	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	4,512	5,929,100	1,316	728,190	161.38	26	.246	-
Louisiana	0.20000	0.00125	0.20125	42	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	TR/IMP	4,590	5,842,800	1,263	650,966	141.82	32	-	-
Maine	0.3000	-	0.3000	16	0.3120	-	0.3120	0.3000	-	0.3000	environmental fee: 1.4¢ (G), 67¢ (D)	D	1,385	2,304,100	1,673	246,951	178.26	24	.30	.034
Maryland†	0.3610	-	0.3610	9	0.3685	-	0.3685	0.3610	-	0.3610	portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	IMP	6,165	6,542,700	1,060	1,113,264	180.59	22	.07	.07
Massachusetts	0.2400	-	0.2400	30	0.2400	-	0.2400	0.2400	-	0.2400		D/IMP	6,982	6,215,000	889	722,788	103.52	45	.281	.097

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation [Rate per gallon as of 1/1/2022; local option taxes excluded]										Notes on additional taxes and fees [per gallon]	Point of taxation [Gasoline]	Population as of 7/1/2022 [1,000s]	PCE††† [current \$] calendar 2021		Motor fuel excise tax collections fiscal year 2022			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2022]††	
	Gasoline			Diesel Fuel			Gasohol			Amount [\$1,000s]				Per capita [\$]	Amount [\$1,000]	Amount [\$]	Rank	Aviation Fuel [\$]	Jet Fuel [\$]	
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]											Total tax [\$]
Michigan	0.2720	-	0.2720	26	0.2720	-	0.2720	0.2720	-	0.2720	sales tax applicable; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	TR	10,034	12,332,500	1,229	1,416,157	141.13	34	.03	.03
Minnesota	0.2850	0.0010	0.2860	23	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee	FDB-Rack	5,717	7,629,600	1,336	900,563	157.52	28	.05	.15
Mississippi	0.1800	0.0040	0.1840	48	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	FR	2,940	3,854,300	1,307	449,230	152.80	29	.064	.0525
Missouri†	0.1950	0.0042	0.1992	44	0.1950	0.0042	0.1992	0.1950	0.0030	0.1980	agriculture inspection fee: 0.07¢ underground storage fee: 0.35¢	TR/IMP	6,178	10,043,900	1,628	803,261	130.02	37	.09	-
Montana†	0.3250	-	0.3250	15	0.2955	-	0.2955	0.3250	-	0.3250		D	1,123	1,567,700	1,417	292,452	260.45	1	.05	.05
Nebraska	0.2480	0.0090	0.2570	30	0.2480	0.0030	0.2510	0.2480	0.0090	0.2570	petroleum fee; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,968	3,296,500	1,679	384,474	195.37	17	.05	.03
Nevada	0.23000	0.00805	0.23805	38	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	R	3,178	3,209,800	1,020	377,553	118.81	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	1,395	1,815,200	1,308	180,010	129.02	38	.04	.02
New Jersey	0.1050	0.3190	0.4240	4	0.1350	0.3590	0.4940	0.1050	0.3190	0.4240	petroleum fee	TR	9,262	9,496,100	1,025	414,269	44.73	50	.06	.06
New Mexico	0.17000	0.01875	0.18875	47	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,113	2,673,000	1,263	266,949	126.32	40	.17	-
New York†	0.0800	0.1735	0.2535	31	0.0800	0.1555	0.2355	0.0800	0.1735	0.2535	sales tax applicable; petroleum tax	IMP	19,677	13,866,300	698	1,511,214	76.80	47	.173/.07	.07
North Carolina†	0.3850	0.0025	0.3875	6	0.3850	0.0025	0.3875	0.3850	0.0025	0.3875	inspection fee: 0.25¢; tax rate is adjusted annually based on population growth and the annual % change in the CPI-U†	TR	10,699	12,973,300	1,228	2,193,373	205.01	13	-	-
North Dakota	0.2300	-	0.2300	39	0.2300	-	0.2300	0.2300	-	0.2300	inspection fee	D	779	754,900	970	179,821	230.76	5	.08	.08
Ohio	0.3850	-	0.3850	7	0.4700	-	0.4700	0.3850	-	0.3850		D	11,756	13,548,900	1,152	2,710,980	230.60	6	-	-
Oklahoma	0.1900	-	0.1900	45	0.1900	-	0.1900	0.1900	-	0.1900	underground storage fee: 1¢	TR/IMP	4,020	5,656,000	1,417	600,189	149.31	30	.0008	.0008
Oregon	0.3800	-	0.3800	8	0.3800	-	0.3800	0.3800	-	0.3800	local option taxes: 1-5¢	D	4,240	4,653,700	1,093	600,717	141.67	33	.11	.03
Pennsylvania	0.5760	-	0.5760	1	0.7410	-	0.7410	0.5760	-	0.5760	oil franchise tax only; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	12,972	16,814,300	1,292	3,180,204	245.16	2	.055	.015
Rhode Island	0.3400	0.0100	0.3500	11	0.3400	0.0100	0.3500	0.3400	0.0100	0.3500	EPR fee: 1¢; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,094	1,010,000	921	138,906	127.00	39	-	-
South Carolina†	0.2600	0.0075	0.2675	27	0.2600	0.0075	0.2675	0.2600	0.0075	0.2675	inspection fee: 0.25¢; environmental impact fee: 0.5¢	TR/IMP	5,283	7,831,500	1,508	944,249	178.75	23	-	-
South Dakota	0.2800	0.0200	0.3000	19	0.2800	0.0200	0.3000	0.1400	0.0200	0.1600	inspection fee (gasohol E10); local option tax: 1¢	TR/IMP	910	922,300	1,029	201,021	220.94	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: 1¢; environmental fee: 0.4¢	IMP-FR	7,051	8,509,200	1,221	1,274,055	180.68	21	.01	.01
Texas	0.2000	-	0.2000	43	0.2000	-	0.2000	0.2000	-	0.2000		TR	30,030	36,926,600	1,249	3,783,904	126.01	41	-	-
Utah	0.3190	-	0.3190	18	0.3190	-	0.3190	0.3190	-	0.3190	Tax rate is based on the average wholesale price and is adjusted annually-actual rate: 16.5¢	D	3,381	4,122,200	1,235	581,850	172.10	25	.09	.09

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees [per gallon]	Point of taxation [Gasoline]	Population as of 7/1/2022 [1,000s]	PCE††† [current \$] calendar 2021		Motor fuel excise tax collections fiscal year 2022			Aviation Fuel Excise Tax [Rate per gallon as of 1/1/2022]††	
	[Rate per gallon as of 1/1/2022; local option taxes excluded]													Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000]	Per capita [\$]	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 [\$]										
Vermont	0.1210	0.2004	0.3214	16	0.2800	0.0500	0.3300	0.1210	0.2004	0.3214	cleanup fee; transport fee; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	647	871,200	1,347	121,774	188.19	18	.3048	-
Virginia	0.2620	-	0.2620	28	0.2700	-	0.2700	0.2620	-	0.2620	local option tax: 2.1%; large trucks pay an additional 12.6¢ (G), 3.5¢ (D); actual rates: 5.1% (G), 6% (D)	TR	8,684	10,186,800	1,177	1,596,148	183.81	20	.05	.05
Washington	0.4940	-	0.4940	3	0.4940	-	0.4940	0.4940	-	0.4940	0.5% privilege tax	TR	7,786	7,708,500	996	1,598,550	205.32	11	.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	TR	1,775	2,242,500	1,256	419,593	236.37	4	.152	.152
Wisconsin	0.3090	0.0200	0.3290	14	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee: 2¢	PH/ER-Rack	5,893	9,176,000	1,561	1,179,935	200.24	15	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	TR	581	875,400	1,511	119,353	205.29	12	.05	.05
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	332,616	384,820,600	1,161 ^a	54,649,894	164.30 ^a	-	-	-
Federal	0.1830	0.0010	0.1840	38	0.2430	0.0010	0.2440	0.1830	0.0010	0.1840	LUST tax	-	-	-	-	-	-	-	0.194	0.219

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

^a Weighted average

na-not applicable: not subject to motor fuel taxes

Per capita tax collection amounts are computations based on July 1, 2022 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.

†California excise tax rate effective July 1, 2022: \$0.539 (G); \$0.410 (D).

†Connecticut excise tax rate effective July 1, 2022: \$0.492 (D).

†Indiana excise tax rate effective July 1, 2022: \$0.33 (G); \$0.55 (D).

†Maryland excise tax rate effective July 1, 2022: \$0.4270 (G); \$0.4345 (D).

†Missouri excise tax rate effective July 1, 2022: \$0.22.

†Montana excise tax rate effective July 1, 2022: \$0.33 (G); \$0.2975 (D).

†New York suspended the excise tax assessed pursuant to Article 12-A on motor fuel and highway diesel fuel for the June 1-December 31, 2022 period.

†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 prior calendar year (multiplied by 75%) and the annual energy index percentage change in the CPI-U [US city average for energy index] for the period designated by statute (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, 2022: \$0.28.

††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:

- D Distributor
- TR Terminal rack
- 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
- FR First Receiver
- FRB-Rack First receiver below the rack
- FDB-Rack First distributor below the rack

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, 2022 (NST-EST2022-POP)*. December 2022 release.

U.S. Census Bureau, *2022 Annual Survey of State Government Tax Collections Detailed Table*, April 17, 2023 release.

U.S. Bureau of Economic Analysis. *SAPCE1 Personal Consumption Expenditures (PCE) by Major Type of Product*, October 4, 2023 update.

U.S. Bureau of Economic Analysis. *SAPCE2 Per Capita Personal Consumption Expenditures (PCE) by Major Type of Product*, October 4, 2023 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 2022 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			Tax collections per 1¢ of tax	Toal net collections	July through December†	January through June†						
	1/4¢ Motor Fuels and Oil Inspection Fees††		Regis-tration Fees/ Civil Pen-alties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected									Tax collections per 1¢ of tax	
	General Fund allocation	Highway Fund allocation																			General Fund allocation
[S]	[S]	[S]	[#]	[S]	[#]	[S]	[#]	[S]	[#]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]				
2007-08	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	-	29.7	29.9			
2008-09	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	-	29.9	29.9			
2009-10	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	-	29.9	30.3			
2010-11	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5			
2011-12	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9			
2012-13	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5			
2013-14	1,293,347	13,859,339	493,463	4,278,516,104	1,605,788,533	897,689,922	336,981,442	82,922,076	31,794,237	5,259,128,102	1,974,564,212	52,591,281	13,173	59,011,982	1,931,185,205	-	37.6, 37.5	37.5			
2014-15	1,278,485	14,301,157	576,340	4,397,794,808	1,615,631,001	951,019,864	349,664,874	76,636,964	28,891,485	5,425,451,636	1,994,187,360	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			
2021-22	1,357,847	16,110,101	763,683	5,048,633,865	1,871,737,590	1,147,779,996	426,070,593	93,293,238	35,502,477	6,289,707,099	2,333,310,660	62,897,071	181,932	140,005,110	2,211,355,249	-	36.1	38.5			

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

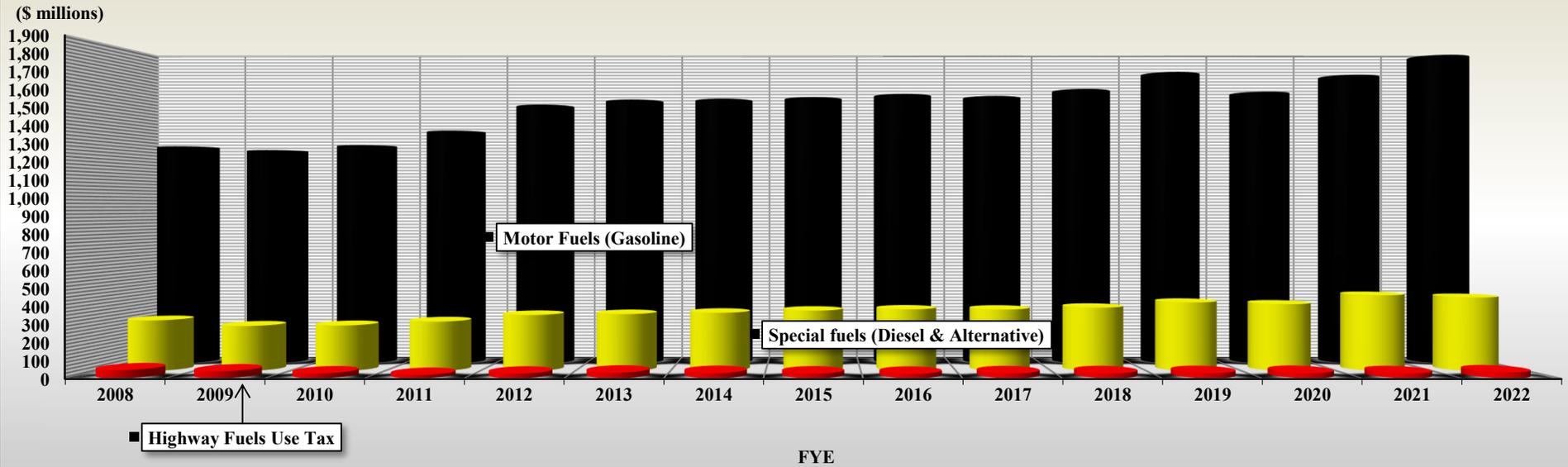


Figure 53.2 Gallons of Fuel on which Tax was Collected

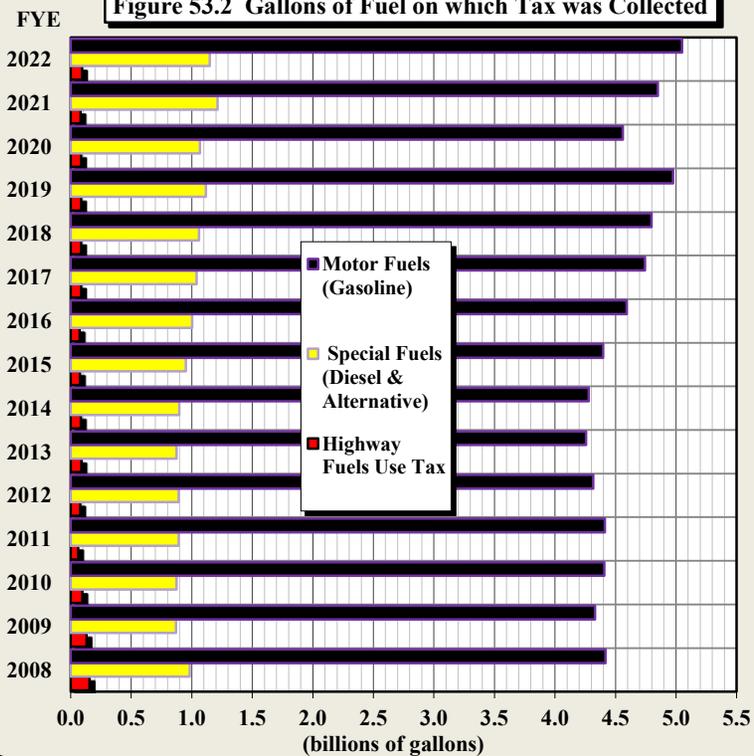


Figure 53.3 Growth Patterns of Motor Fuel Taxes Gross Collections

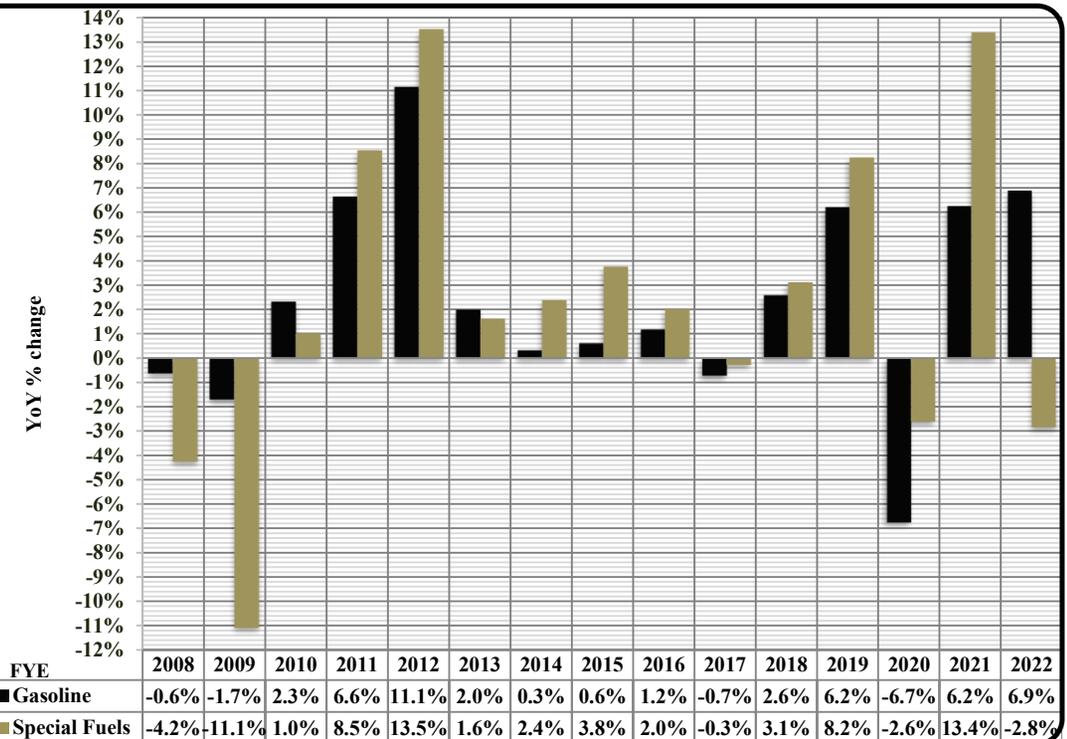


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[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:						Total Non-taxable	% Change
								Jet Fuel	Gasoline	Aviation Total	% Change				
2007-08...	3,250,292	11,988,744	15,239,036	18,760,312	3,347,439	2,300	7,493	na	na	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%
2021-22...	854,975	15,589,725	16,444,700	7,276,054	4,502,789	-	-	536,155,708	6,034,278	542,189,986	25.04%	570,413,529	6,196,413,861	6,766,827,390	3.74%

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]

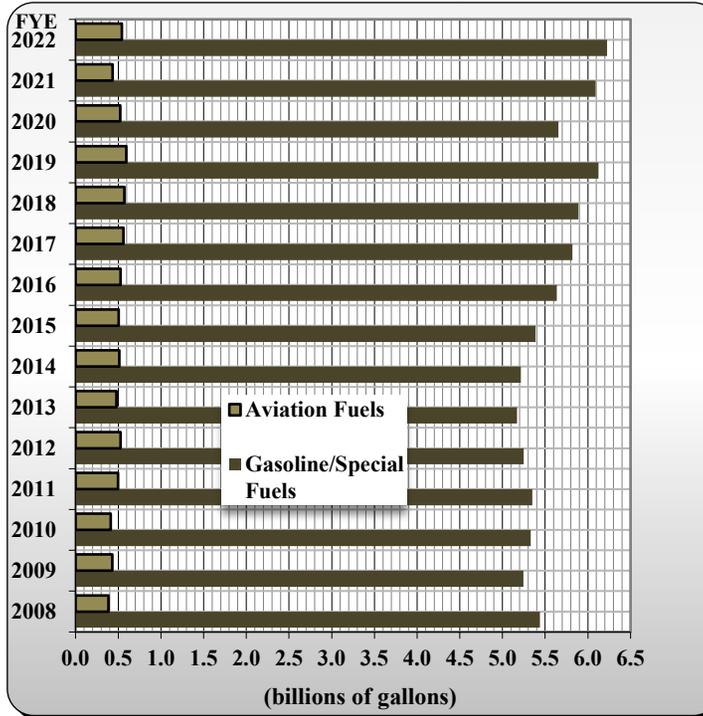


Figure 54.2 Gallons of Fuel Sold in North Carolina: Growth Trends [FYs 2007-08 to 2021-22]

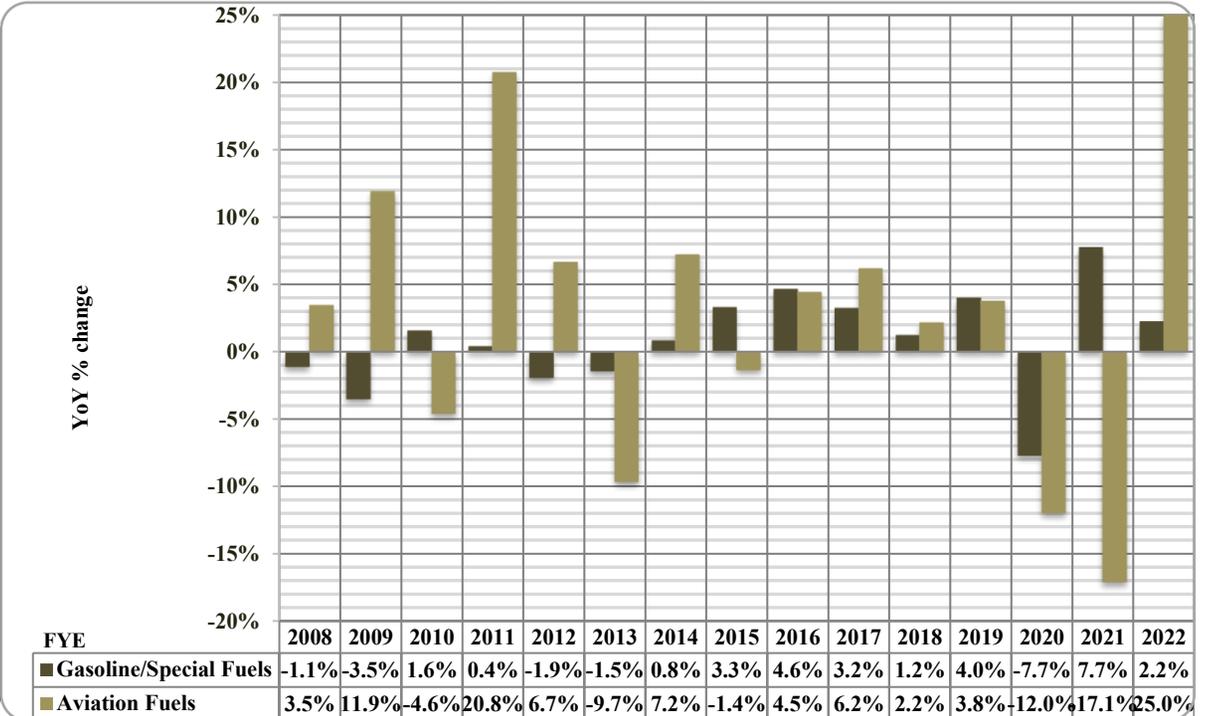


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[§ 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.

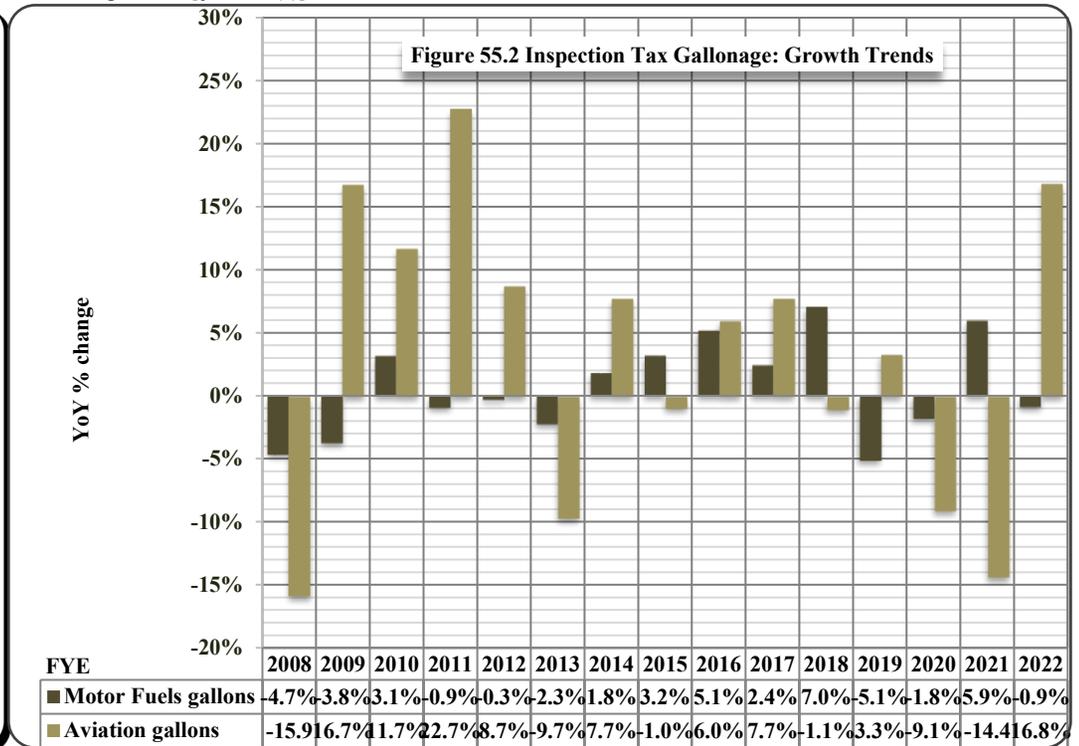
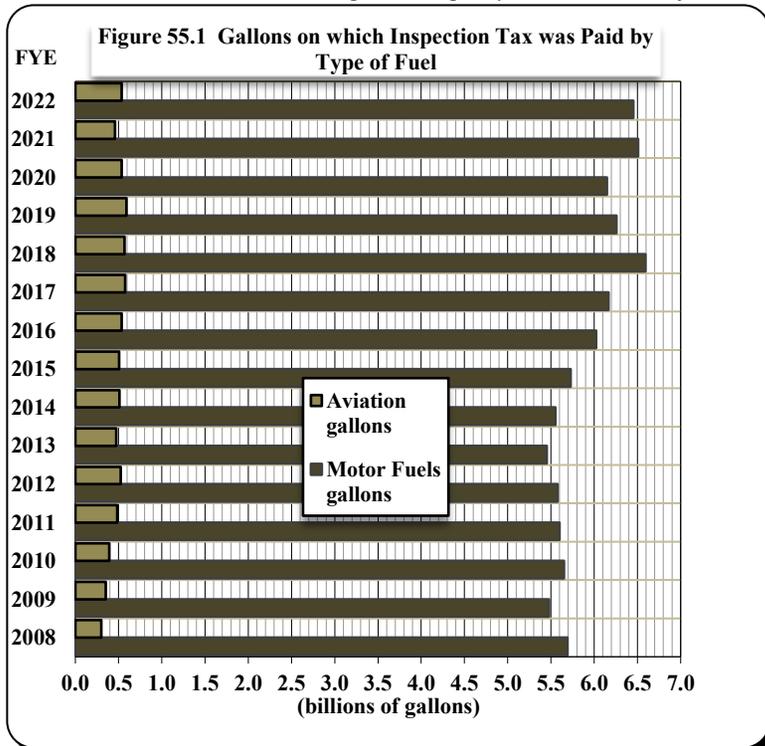
Fiscal year	Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type:				Motor Fuels†			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gasoline [\$]	Diesel [\$]	Kerosene [\$]	Alternative [\$]	Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		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
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%
2021-22.....	12,493,563	3,571,939	28,119	36,464	6,450,802,464	16,130,084	-0.89%	535,130,764	1,337,864	16.79%	6,985,933,228	17,467,948	0.28%

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 2021-2022
 [§ 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]	§ 105-501 [S]			§ 105-472 [S]	§ 105-507.3 [S]					
Alamance.....	85,235,967.95	182,196.53	(2,344,222.49)	83,073,941.99	75,348,591.93	7,725,350.06	(2,278,072.35)	-	(191,216.99)	(245,492.31)	-	(2,334,976.74)	462,566.78	78,486,750.38	94.48%	
Alexander††††.....	9,231,206.69	17,533.75	(311,419.47)	8,937,320.97	7,433,389.42	1,503,931.55	(199,306.04)	2,041,929.48	(16,804.93)	(32,764.71)	-	1,802,586.37	14,814.78	12,547,775.92	140.40%	
Alleghany.....	3,329,585.33	6,373.79	(146,045.66)	3,189,913.46	2,661,490.23	528,423.23	(80,226.89)	374,555.16	(6,742.43)	(10,622.25)	-	372,983.20	54,770.63	3,894,630.88	122.09%	
Anson††††.....	5,757,235.18	11,202.26	(88,697.38)	5,679,740.06	4,728,723.45	951,016.61	(126,768.82)	1,159,912.57	(10,660.61)	(20,425.54)	-	1,054,165.63	9,015.40	7,744,978.69	136.36%	
Ashet††††.....	10,648,056.42	21,708.66	(291,722.90)	10,378,042.18	9,161,585.81	1,216,456.37	(245,811.06)	749,110.20	(20,532.96)	(33,348.60)	-	508,679.86	(81,240.49)	11,254,899.13	108.45%	
Avery.....	11,829,415.39	24,939.47	(462,079.08)	11,392,275.78	10,345,565.84	1,046,709.94	(314,250.63)	-	(26,117.80)	(34,014.79)	-	(845,846.40)	253,061.27	10,425,107.43	91.51%	
Beaufort.....	18,043,681.60	35,781.19	(795,675.15)	17,283,787.64	14,859,351.34	2,424,436.30	(447,534.70)	205,401.24	(37,621.25)	(51,685.86)	-	577,924.89	327,996.37	17,858,268.33	103.32%	
Bertie††††.....	3,551,312.70	6,237.71	(213,737.76)	3,343,812.65	2,752,860.13	590,952.52	(73,967.45)	1,135,747.69	(6,185.93)	(13,427.52)	-	1,091,882.00	(55,176.31)	5,422,685.13	162.17%	
Bladen.....	7,678,300.82	14,382.19	(584,056.14)	7,108,626.87	5,734,162.89	1,374,463.98	(171,200.09)	1,244,489.52	(14,450.61)	(24,939.71)	-	1,417,247.60	151,027.26	9,710,800.84	136.61%	
Brunswick.....	74,106,333.35	162,952.44	(1,871,439.46)	72,397,846.33	67,129,565.66	5,268,280.67	(2,024,404.75)	-	(168,817.66)	(215,184.68)	-	(3,399,630.75)	2,756,183.87	69,345,992.36	95.78%	
Buncombe††††.....	185,470,243.23	396,146.76	(4,918,774.94)	180,947,615.05	167,484,643.99	13,462,971.06	(4,487,288.54)	-	(376,604.13)	(538,236.73)	-	(11,074,131.87)	1,959,603.63	166,430,957.41	91.98%	
Burke.....	28,933,450.37	55,248.57	(1,652,638.78)	27,336,060.16	22,862,796.08	4,473,264.08	(691,213.66)	2,646,050.64	(58,054.63)	(88,963.87)	-	2,632,352.67	237,601.26	32,013,832.57	117.11%	
Cabarrus††††.....	125,052,430.87	261,224.06	(6,445,858.53)	118,867,796.40	110,505,359.19	8,362,437.21	(2,947,838.25)	-	(248,250.68)	(352,210.37)	-	(2,922,328.71)	1,380,994.98	113,778,163.37	95.72%	
Caldwell.....	24,260,611.12	47,732.57	(930,819.67)	23,377,524.02	19,509,512.13	3,868,011.89	(588,621.63)	2,078,176.68	(49,579.16)	(75,654.87)	-	2,794,296.62	218,731.67	27,754,873.33	118.72%	
Camden.....	2,351,927.56	4,923.84	(40,571.67)	2,316,279.73	2,020,522.24	295,757.49	(61,142.35)	579,956.28	(5,141.04)	(8,619.48)	-	475,775.31	(91,315.59)	3,205,792.86	138.40%	
Carteret.....	43,564,683.44	92,293.16	(2,049,728.16)	41,607,248.44	37,685,465.59	3,921,782.85	(1,133,620.28)	-	(94,320.16)	(124,548.15)	-	(2,796,817.52)	1,121,825.55	38,579,767.88	92.72%	
Caswell.....	3,346,457.61	5,948.19	(136,811.38)	3,215,594.42	2,468,790.47	746,803.95	(74,628.72)	1,631,127.00	(6,242.29)	(14,589.08)	-	1,515,877.50	(121,599.01)	6,179,767.88	191.12%	
Catawba††††.....	84,446,607.97	170,635.93	(3,953,394.50)	80,663,849.40	72,888,959.60	7,774,889.80	(1,956,448.55)	-	(164,167.81)	(239,344.81)	-	(780,966.29)	(119,384.44)	77,403,537.50	95.96%	
Chatham††††.....	29,599,081.56	61,638.22	(1,020,952.18)	28,639,767.60	26,112,823.41	2,526,944.19	(697,770.14)	1,909,022.76	(58,702.14)	(90,867.23)	-	1,471,117.91	206,261.63	31,378,830.39	109.56%	
Cherokee††††.....	13,458,857.61	27,641.61	(397,537.13)	13,088,962.09	11,672,581.10	1,416,380.99	(313,872.11)	289,978.20	(26,261.71)	(39,889.01)	-	161,173.76	(54,480.52)	13,105,610.70	100.13%	
Chowan.....	4,906,527.53	9,442.68	(281,264.93)	4,634,705.28	3,946,256.30	688,448.98	(119,315.39)	314,142.96	(9,976.70)	(14,743.42)	-	321,033.66	147,659.37	5,273,505.76	113.78%	
Clay††††.....	3,870,622.22	7,922.99	(123,703.60)	3,754,841.61	3,323,190.37	431,651.24	(89,104.00)	386,637.60	(7,497.50)	(12,333.77)	-	317,407.61	(46,657.59)	4,303,293.96	114.61%	
Cleveland.....	35,466,247.24	69,638.34	(1,975,699.23)	33,560,186.35	28,813,495.16	4,746,691.19	(867,358.11)	1,727,786.40	(72,982.53)	(104,660.19)	-	2,280,217.42	154,834.06	36,678,023.40	109.29%	
Columbus.....	15,058,631.19	30,211.39	(394,284.31)	14,694,558.27	12,369,131.66	2,325,426.61	(374,132.30)	3,177,677.28	(31,380.17)	(53,279.05)	-	1,758,686.27	(1,096,357.60)	18,075,772.70	123.01%	
Craven.....	40,906,888.86	82,987.94	(2,705,693.79)	38,284,183.01	33,923,181.08	4,361,001.93	(1,019,217.19)	1,220,324.64	(85,985.78)	(116,923.97)	-	1,238,770.02	508,764.86	40,029,915.59	104.56%	
Cumberland††††.....	151,856,225.30	315,342.54	(4,298,273.19)	147,873,294.65	133,305,308.33	14,567,986.32	(3,570,724.80)	72,494.52	(299,777.45)	(439,079.74)	-	2,321,390.95	(631,928.27)	145,325,669.86	98.28%	
Currituck.....	19,498,826.50	45,328.13	(289,114.31)	19,255,040.32	18,139,668.96	1,115,371.36	(546,437.65)	-	(44,364.39)	(59,010.54)	-	(1,769,918.79)	(182,862.10)	16,652,446.85	86.48%	
Dare.....	52,648,660.90	122,840.93	(902,030.42)	51,869,471.41	49,037,264.11	2,832,207.30	(1,477,905.45)	-	(120,670.26)	(158,287.51)	-	(8,415,887.73)	2,100,262.51	43,796,982.97	84.44%	
Davidson††††.....	55,301,471.42	108,529.33	(1,903,632.06)	53,506,368.69	46,231,778.51	7,274,590.18	(1,238,973.52)	5,992,881.73	(104,115.26)	(177,036.38)	-	5,732,342.23	(319,752.02)	63,391,715.47	118.48%	
Davie.....	13,568,406.76	27,986.00	(468,081.39)	13,128,311.37	11,517,305.71	1,611,005.66	(348,012.86)	1,377,396.12	(29,215.74)	(43,061.61)	-	1,188,662.55	(327,042.93)	14,947,036.90	113.85%	
Duplin††††.....	15,640,998.50	29,518.02	(1,000,554.50)	14,669,962.02	12,458,937.93	2,211,024.09	(334,870.29)	2,380,237.32	(28,024.48)	(50,990.54)	-	1,980,395.81	135,529.47	18,752,239.31	127.83%	
Durham††††.....	266,480,348.31	516,395.47	(25,757,051.33)	241,239,692.45	227,419,215.08	13,820,477.37	(5,004,572.62)	-	(420,629.24)	(596,239.44)	(66,819.38)	(10,299,696.98)	5,338,042.39	230,189,777.18	95.42%	
Edgecombe††††.....	15,913,887.78	28,830.79	(962,445.89)	14,980,272.68	12,461,172.30	2,519,100.38	(333,908.76)	2,247,330.60	(27,984.62)	(51,572.40)	-	1,893,039.78	133,110.23	18,840,287.51	125.77%	
Forsyth††††.....	204,088,035.53	396,223.73	(14,920,332.87)	189,563,926.39	171,212,141.27	18,351,785.12	(4,588,615.51)	-	(384,484.20)	(561,504.56)	-	(1,336,046.73)	(1,600,155.48)	181,093,119.91	95.53%	
Franklin.....	19,640,798.55	40,993.43	(357,607.37)	19,324,184.61	17,085,825.22	2,238,359.39	(516,292.30)	2,948,111.16	(43,353.25)	(66,235.59)	-	2,271,957.96	(209,922.57)	23,708,450.02	122.69%	
Gaston††††.....	97,519,387.71	192,028.16	(5,524,506.85)	92,186,909.02	81,529,199.56	10,657,709.46	(2,190,381.97)	2,368,154.88	(184,277.00)	(280,351.02)	-	3,569,675.54	875,249.12	96,344,978.57	104.51%	
Gates.....	1,810,914.08	3,110.56	(36,544.14)	1,777,480.50	1,305,100.80	472,379.70	(39,412.38)	821,604.84	(3,312.89)	(7,785.61)	-	671,400.29	(56,801.51)	3,163,173.24	177.96%	
Graham††††.....	3,124,356.38	6,237.81	(142,296.37)	2,988,297.82	2,598,313.65	389,984.17	(70,063.85)	374,555.16	(5,882.02)	(10,071.23)	-	193,068.51	(15,362.41)	3,454,541.98	115.60%	
Granville.....	14,482,844.68	27,377.10	(762,763.30)	13,747,458.48	11,380,856.76	2,366,601.72	(342,709.57)	2,259,413.04	(28,847.60)	(47,644.15)	-	2,901,609.05	234,672.56	18,723,951.81	136.20%	
Greene††††.....	3,257,525.11	5,657.58	(203,238.59)	3,059,944.10	2,381,046.27	678,897.83	(63,977.76)	1,449,890.64	(5,403.87)	(13,506.55)	-	1,388,513.38	(109,378.96)	5,706,080.98	186.48%	
Guilford.....	255,365,611.10	523,523.47	(15,180,367.40)	240,708,767.17	215,763,815.84	24,944,951.33	(6,496,777.92)	-	(547,139.70)	(711,024.24)	-	(2,033,167.33)	(3,505,893.15)	227,414,764.83	94.48%	
Halifax††††.....	17,924,926.02	34,718.56	(778,258.46)	17,181,386.12	17,181,988.13	2,406,397.99	(396,781.77)	-	13,524,933.93	(53,969.05)	-	1,352,513.52	75,790.00	19,043,959.13	110.84%	
Harnett††††.....	39,736,341.58	78,245.28	(2,123,719.75)	37,690,867.11	33,098,597.33	4,592,269.78	(888,566.18)	6,246,612.01	(75,008.73)	(130,773.67)	-	5,300,666.27	(99,576.68)	48,044,220.13	127.47%	
Haywood.....	29,903,506.64	62,002.62	(593,685.61)	29,371,823.65	26,248,188.70	3,123,634.95	(704,969.07)	60,412.08	(59,050.64)	(87,711.81)	-	127,588.77	168,023.40	28,876,116.38	98.31%	
Henderson.....	48,828,685.17	102,175.04	(2,130,301.29)	46,800,558.92	41,810,000.91	4,990,558.01	(1,260,096.09)	821,604.84	(105,986.63)	(141,017.67)	-	697,868.56	582,324.11	47,395,256.04	101.27%	

TABLE 56. - Continued

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:		§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]	§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]			§ 105-501 [S]	§ 105-472 [S]	§ 105-507.3 [S]				
Hertford†††	7,784,106.23	14,404.28	(542,287.45)	7,256,223.06	6,011,870.27	1,244,352.79	(161,349.81)	567,873.96	(13,545.68)	(23,306.24)	-	725,720.27	33,759.50	8,385,375.06	115.56%
Hoke	9,761,956.98	19,035.65	(402,823.97)	9,378,168.66	7,900,220.47	1,477,948.19	(238,425.05)	3,117,265.08	(20,117.51)	(37,185.60)	-	2,943,235.01	(159,134.40)	14,983,806.19	159.77%
Hyde	2,167,236.55	4,768.81	(39,802.92)	2,132,202.44	1,920,310.30	211,892.14	(57,848.30)	36,247.32	(4,728.27)	(6,616.34)	-	(32,200.90)	(8,817.85)	2,058,238.10	96.53%
Iredell	91,815,234.38	197,521.89	(3,009,070.48)	89,003,685.79	81,397,076.25	7,606,609.54	(2,455,527.69)	-	(206,417.26)	(262,817.63)	-	(2,396,274.33)	(138,559.71)	83,544,089.17	93.87%
Jackson†††	23,170,192.17	49,397.75	(555,115.29)	22,664,474.63	20,761,965.26	1,902,509.37	(557,404.97)	-	(46,559.81)	(67,723.84)	-	(454,557.57)	265,565.89	21,803,794.33	96.20%
Johnston	74,833,323.04	157,758.51	(2,508,532.08)	72,482,549.47	64,941,743.05	7,540,806.42	(1,961,151.79)	3,938,869.80	(165,101.27)	(226,258.79)	-	4,282,362.32	87,269.56	78,438,539.30	108.22%
Jones†††	1,877,638.39	3,373.79	(167,997.31)	1,713,014.87	1,449,983.74	263,031.13	(38,524.50)	761,192.64	(3,268.34)	(7,414.05)	-	547,481.52	(102,662.51)	2,869,819.63	167.53%
Lee†††	30,141,985.53	63,112.18	(655,878.21)	29,549,219.50	26,458,526.36	3,090,693.14	(709,651.82)	447,049.68	(59,680.44)	(89,027.61)	-	164,001.50	(264,254.43)	29,037,656.38	98.27%
Lenoir	19,690,932.89	36,929.26	(1,530,521.81)	18,197,340.34	15,320,166.02	2,877,174.32	(464,139.38)	1,884,857.89	(38,785.53)	(59,566.17)	-	1,426,201.43	(739,788.12)	20,206,120.46	111.04%
Lincoln†††	36,620,781.44	76,455.07	(641,423.40)	36,055,813.11	32,505,719.20	3,550,093.91	(869,937.39)	2,102,341.56	(73,205.88)	(113,333.71)	-	1,084,765.35	(264,556.55)	37,921,886.49	105.18%
Macon	20,567,862.92	45,150.83	(500,576.55)	20,112,437.20	18,301,842.62	1,810,594.58	(552,233.02)	-	(46,185.53)	(59,897.84)	-	(996,274.58)	(69,938.32)	18,387,907.91	91.43%
Madison†††	6,038,219.13	12,155.05	(139,786.92)	5,910,587.26	5,112,273.33	798,313.93	(137,499.90)	1,244,489.52	(11,534.02)	(21,390.13)	-	881,050.70	(89,450.40)	7,776,253.03	131.56%
Martin†††	7,257,178.03	14,430.24	(124,083.63)	7,147,524.64	6,120,735.29	1,026,789.35	(163,847.25)	374,555.16	(13,758.65)	(22,408.50)	-	733,542.13	85,037.59	8,140,645.12	113.89%
McDowell	14,428,115.27	26,321.88	(330,489.31)	14,123,947.84	12,077,885.70	2,046,062.14	(364,205.20)	821,604.84	(30,540.33)	(44,455.16)	-	1,232,699.74	480,932.44	16,219,984.17	114.84%
Mecklenburg	806,702,991.89	1,691,315.10	(42,365,291.31)	766,029,015.68	718,942,935.93	47,086,079.75	(17,480,042.96)	-	(1,466,951.44)	(1,857,522.09)	(233,042.19)	(37,071,549.37)	(13,618,265.14)	694,301,642.49	90.64%
Mitchell	5,278,708.36	10,720.65	(174,306.10)	5,115,122.91	4,336,057.97	779,064.94	(130,985.09)	350,390.28	(10,994.64)	(16,261.20)	-	336,026.44	(79,665.50)	5,563,633.20	108.77%
Montgomery†††	8,305,390.96	15,897.03	(342,806.05)	7,978,481.94	6,726,535.89	1,251,946.05	(181,077.50)	1,268,654.40	(15,138.57)	(27,624.23)	-	969,215.91	(79,182.43)	9,913,329.52	124.25%
Moore†††	54,622,161.37	108,001.30	(3,367,185.31)	51,362,977.36	46,710,653.94	4,652,323.42	(1,250,443.82)	-	(104,538.08)	(152,365.02)	-	(729,005.69)	1,306,135.26	50,432,760.01	98.19%
Nash	39,520,716.59	79,631.55	(1,773,938.06)	37,826,410.08	32,760,787.96	5,065,622.12	(987,523.84)	1,401,561.00	(83,225.33)	(115,894.51)	-	898,477.31	(725,949.78)	38,213,854.93	101.02%
New Hanover†††	168,456,118.96	356,381.54	(8,736,273.35)	160,076,227.15	149,172,311.77	10,903,915.38	(3,995,162.47)	-	(335,047.85)	(476,035.86)	-	(11,036,373.10)	1,913,974.03	146,147,581.90	91.30%
Northampton	3,586,590.95	7,673.54	(127,937.85)	3,466,326.64	2,982,133.64	484,193.00	(90,058.07)	1,135,747.69	(7,562.88)	(13,753.72)	-	925,282.19	7,152.38	5,423,134.23	156.45%
Onslow†††	84,168,248.47	174,676.92	(2,801,250.89)	81,541,674.50	74,206,149.29	7,335,525.21	(1,991,929.00)	1,329,066.48	(166,759.59)	(246,326.51)	-	3,064,497.46	1,024,592.04	84,554,815.38	103.70%
Orange†††	70,182,032.25	122,798.38	(9,336,866.28)	60,967,964.35	54,342,665.55	6,625,298.80	(1,210,773.88)	398,719.92	(100,190.18)	(154,666.99)	(15,712.84)	4,109,524.26	2,616,565.07	66,611,429.71	109.26%
Pamlico	3,820,084.76	7,622.81	(146,322.03)	3,681,385.54	3,114,345.99	567,039.55	(93,771.25)	483,296.88	(7,881.98)	(12,399.49)	-	398,116.23	(9,240.37)	4,439,505.56	120.59%
Pasquotank†††	19,361,050.72	38,581.19	(1,165,473.21)	18,234,158.70	16,201,041.26	2,033,117.44	(435,318.70)	24,164.88	(36,584.27)	(54,128.02)	-	269,207.74	16,369.13	18,017,869.46	98.81%
Pender	22,085,146.60	47,177.37	(762,426.78)	21,369,897.19	19,208,360.49	2,161,536.70	(577,560.69)	2,041,929.48	(48,271.46)	(69,942.21)	-	988,250.95	(45,198.18)	23,659,105.08	110.71%
Perquimans	2,872,653.60	5,568.35	(96,692.60)	2,781,529.35	2,290,211.12	491,318.23	(69,278.32)	604,121.16	(5,827.03)	(10,077.94)	-	659,528.05	95,414.83	4,055,410.10	145.80%
Person	12,767,084.55	25,397.30	(594,227.33)	12,198,254.52	10,424,763.06	1,773,491.46	(314,770.96)	894,099.36	(26,449.23)	(38,862.33)	-	1,119,338.36	15,864.16	13,847,473.88	113.52%
Pitt†††	83,271,663.32	159,200.77	(7,256,777.68)	76,174,086.41	68,714,497.99	7,459,588.42	(1,849,889.96)	193,318.80	(154,885.84)	(226,630.32)	-	1,162,618.36	1,450,042.22	76,748,659.67	100.75%
Polk	6,195,509.44	12,423.82	(226,222.17)	5,981,711.09	5,165,232.86	816,478.23	(155,538.04)	894,099.36	(13,006.96)	(20,512.79)	-	572,004.92	7,918.73	7,266,676.31	121.48%
Randolph†††	47,096,916.95	93,400.15	(1,401,796.38)	45,788,520.72	39,607,712.01	6,180,808.71	(1,062,712.14)	5,159,194.56	(89,464.07)	(151,623.91)	-	4,860,154.07	(107,283.15)	54,396,786.08	118.80%
Richmond	14,219,711.32	27,854.31	(707,176.20)	13,539,849.43	11,470,240.40	2,069,609.03	(345,634.08)	652,450.92	(29,025.77)	(42,108.62)	-	1,223,409.44	462,762.65	15,461,703.97	114.19%
Robeson†††	38,657,822.98	75,006.10	(1,981,273.15)	36,751,555.93	31,496,496.95	5,255,058.98	(845,050.36)	3,624,726.85	(71,000.99)	(120,510.47)	-	4,206,781.55	591,299.45	44,137,801.96	120.10%
Rockingham†††	31,442,337.59	61,174.70	(1,037,726.04)	30,465,786.25	25,936,263.93	4,529,522.32	(695,006.68)	2,633,968.20	(58,331.55)	(98,810.81)	-	2,882,353.97	141,568.33	35,271,527.71	115.77%
Rowan†††	52,984,363.89	106,392.73	(1,538,800.50)	51,551,956.12	45,294,129.45	6,257,826.67	(1,214,399.62)	4,712,144.88	(102,245.23)	(166,969.53)	-	3,835,654.62	(1,285,183.29)	57,330,957.95	111.21%
Rutherford†††	24,332,147.58	47,682.20	(932,668.34)	23,447,161.44	20,409,691.00	3,037,470.44	(545,553.48)	1,969,434.96	(45,798.90)	(75,769.68)	-	1,640,762.24	(122,993.20)	26,267,243.38	112.03%
Sampson†††	18,266,771.01	35,315.15	(691,398.45)	17,610,687.71	15,026,222.11	2,584,465.60	(402,433.90)	2,537,308.80	(33,877.07)	(60,051.74)	-	2,300,972.40	(249,866.52)	21,702,739.68	123.24%
Scotland	11,322,402.88	21,412.11	(912,157.63)	10,431,657.36	8,666,114.54	1,765,542.82	(263,241.75)	1,002,841.20	(22,087.17)	(34,054.14)	-	1,085,653.92	(64,899.06)	12,135,870.36	116.34%
Stanly†††	27,313,787.30	54,794.99	(1,095,025.54)	26,273,556.75	23,196,599.66	3,076,957.09	(621,707.65)	1,256,571.96	(52,256.44)	(81,728.70)	-	834,449.97	(46,668.12)	27,562,217.77	104.90%
Stokes	10,568,692.64	20,131.52	(465,370.43)	10,123,453.73	8,456,677.58	1,666,776.15	(254,908.25)	2,404,402.20	(21,461.20)	(37,195.74)	-	2,108,648.24	69,522.05	14,392,461.03	142.17%
Surry†††	34,562,558.98	68,938.25	(1,171,431.30)	33,460,065.93	29,386,598.31	4,073,467.62	(787,683.70)	-	(66,214.74)	(99,254.12)	-	326,711.53	440,195.63	33,273,820.53	99.44%
Swain†††	6,270,555.51	12,902.72	(145,103.22)	6,138,355.01	5,496,776.41	641,578.60	(147,131.05)	386,637.60	(12,262.68)	(19,583.44)	-	129,255.85	38,170.13	6,513,441.42	106.11%
Transylvania	14,327,633.58	30,385.45	(310,097.22)	14,047,921.81	12,440,916.07	1,607,005.74	(375,386.14)	193,318.80	(31,369.76)	(42,435.77)	-	78,352.48	395,507.90	14,265,909.32	101.55%
Tyrrell	909,197.30	1,830.23	(25,520.84)	885,506.69	752,011.27	133,495.42	(22,825.09)	181,236.36	(1,908.74)	(3,185.91)	-	118,643.09	(2,414.34)	1,155,052.06	130.44%
Union	85,995,859.02	183,888.77	(2,895,421.07)	83,284,326.72	75,352,910.34	7,931,416.38	(2,268,661.50)	5,255,853.96	(191,019.97)	(262,203.64)	-	3,886,922.54	370,182.04	90,075,400.15	108.15%

TABLE 56. - Continued

County	Gross collections [includes local 2% tax proceeds levied on food for home consumption]† [S]	Gross collections [county allocations of non-county attributable collections]† [S]	Refunds [includes food and non-county attributable allocation refunds] [S]	Net collections [S]††	Net collections itemized:			§ 105-524 allocation provisions [§ 105-524(b) adjustment]††† [S]	§ 105-524 allocation provisions [§ 105-524(c) adjustment]††† [S]	Administrative cost adjustments			§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	§ 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [S]	Total net distributable proceeds†† [S]	Total net distributable proceeds as a % of net collections [%]
					Tax allocation [Point of sale] [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]	Tax allocation of local 2% tax proceeds levied on food for home consumption [S]			§ 105-501 [S]	§ 105-472 [S]	§ 105-507.3 [S]				
Vance.....	17,224,668.33	35,407.93	(527,749.24)	16,732,327.02	14,459,577.91	2,272,749.11	(441,004.44)	434,967.24	(36,963.08)	(50,799.80)	-	482,928.54	214,300.67	17,335,756.15	103.61%	
Wake.....	699,746,911.46	1,481,454.56	(29,293,559.04)	671,934,806.98	626,946,761.70	44,988,045.28	(15,280,792.63)	-	(1,283,589.49)	(1,633,065.62)	(201,863.82)	(18,161,282.96)	(4,712,580.59)	630,661,631.87	93.86%	
Warren.....	3,979,232.39	7,686.91	(105,400.42)	3,881,518.88	3,167,203.38	714,315.50	(95,262.73)	1,220,324.64	(7,996.77)	(15,269.65)	-	976,362.21	(57,125.09)	5,902,551.49	152.07%	
Washington.....	2,926,776.10	5,376.72	(117,772.16)	2,814,380.66	2,215,500.76	598,879.90	(66,963.55)	398,719.92	(5,615.52)	(9,580.76)	-	495,777.23	55,565.86	3,682,283.84	130.84%	
Watauga.....	32,187,802.78	67,490.53	(1,750,333.16)	30,504,960.15	27,981,341.18	2,523,618.97	(847,139.82)	-	(70,657.45)	(90,786.02)	-	(1,719,912.64)	396,645.48	28,173,109.70	92.36%	
Wayne.....	43,225,125.96	86,731.44	(2,487,567.43)	40,824,289.97	35,363,481.02	5,460,808.95	(1,066,335.09)	2,742,710.04	(89,635.18)	(129,328.62)	-	2,426,458.85	(495,776.06)	44,212,383.91	108.30%	
Wilkes††††.....	27,177,566.57	54,253.64	(1,051,255.69)	26,180,564.52	23,075,676.02	3,104,888.50	(617,747.95)	1,872,775.56	(52,196.91)	(83,083.90)	-	1,204,544.54	179,495.48	28,684,351.34	109.56%	
Wilson.....	34,585,341.99	72,028.24	(1,275,619.12)	33,381,751.11	29,408,644.71	3,973,106.40	(889,050.39)	471,214.56	(74,603.34)	(100,300.55)	-	241,419.08	(149,996.46)	32,880,434.01	98.50%	
Yadkin.....	8,816,689.01	16,957.93	(260,006.60)	8,573,640.34	7,020,034.99	1,553,605.35	(211,998.90)	1,582,797.36	(17,796.55)	(30,221.70)	-	1,762,221.21	15,081.33	11,673,723.09	136.16%	
Yancev.....	5,501,609.64	11,069.46	(156,822.22)	5,355,856.88	4,523,293.33	832,563.55	(136,727.40)	628,286.04	(11,446.43)	(17,836.89)	-	622,389.79	28,730.21	6,469,252.20	120.79%	
Totals.....	5,227,689,520.33	10,737,458.34	(255,231,611.10)	4,983,195,367.57	4,528,230,598.04	454,964,769.53	(120,848,393.23)	120,848,393.23	(10,140,638.35)	(14,233,807.85)	(517,438.23)	-	-	4,958,303,483.14	99.50%	
Less administrative costs:																
pursuant to § 105-472.....					(14,233,807.85)											
pursuant to § 105-501.....					(10,140,638.35)											
pursuant to § 105-507.3.....					(517,438.23)											
Distributable to units.....					4,958,303,483.14											

The amounts in the above table do not agree with the actual receipts of the local governments in fiscal year 2021-22 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 2021-22 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, 2021 through June 30, 2022 was \$24,891,884.43.

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 2021-22, a sum of \$120,848,393.23 of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)].

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

††††Article 46 proceeds are allocated to the forty-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 2021-2022

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.....	37,674,879.17	3,997,362.20	1.75722%	41,672,241.37	(1,139,024.65)	(123,450.30)	40,409,766.42
Alexander.....	3,304,781.55	706,104.55	0.31040%	4,010,886.10	(99,652.94)	(11,893.76)	3,899,339.40
Alleghany.....	1,330,680.37	289,948.67	0.12746%	1,620,629.04	(40,110.55)	(4,826.62)	1,575,691.87
Anson.....	2,102,711.27	465,291.93	0.20454%	2,568,003.20	(63,384.38)	(7,626.95)	2,496,991.87
Ashe.....	4,072,701.21	635,107.37	0.27919%	4,707,808.58	(122,905.48)	(14,079.43)	4,570,823.67
Avery.....	5,172,766.46	658,401.54	0.28943%	5,831,168.00	(157,121.05)	(17,458.30)	5,656,588.65
Beaufort.....	7,429,970.36	1,446,035.84	0.63567%	8,876,006.20	(223,761.42)	(26,296.98)	8,625,947.80
Bertie.....	1,221,986.77	196,317.00	0.08630%	1,418,303.77	(36,983.71)	(4,212.25)	1,371,107.81
Bladen.....	2,866,818.21	717,296.68	0.31532%	3,584,114.89	(85,595.97)	(10,677.23)	3,487,841.69
Brunswick.....	33,564,922.74	2,258,192.73	0.99269%	35,823,115.47	(1,012,191.37)	(106,701.96)	34,704,222.14
Buncombe.....	74,428,933.66	7,614,169.60	3.34715%	82,043,103.26	(2,243,643.90)	(243,898.31)	79,555,561.05
Burke.....	11,431,072.39	2,558,901.40	1.12488%	13,989,973.79	(345,599.20)	(41,503.23)	13,602,871.36
Cabarrus.....	49,125,266.45	3,469,512.57	1.52518%	52,594,779.02	(1,473,918.85)	(155,664.67)	50,965,195.50
Caldwell.....	9,754,556.32	2,105,620.41	0.92562%	11,860,176.73	(294,303.75)	(35,246.35)	11,530,626.63
Camden.....	1,010,167.54	69,450.19	0.03053%	1,079,617.73	(30,568.35)	(3,191.98)	1,045,857.40
Carteret.....	18,841,143.82	2,440,610.69	1.07288%	21,281,754.51	(566,801.52)	(63,872.15)	20,651,080.84
Caswell.....	1,234,344.99	251,003.69	0.11034%	1,485,348.68	(37,311.22)	(4,437.82)	1,443,599.64
Catawba.....	32,403,939.78	4,280,554.76	1.88171%	36,684,494.54	(978,224.21)	(108,804.72)	35,597,465.61
Chatham.....	11,601,391.82	864,659.65	0.38010%	12,466,051.47	(348,884.98)	(36,953.05)	12,080,213.44
Cherokee.....	5,189,411.28	789,795.25	0.34719%	5,979,206.53	(156,936.05)	(17,808.94)	5,804,461.54
Chowan.....	1,973,293.67	389,221.90	0.17110%	2,362,515.57	(59,654.35)	(7,043.95)	2,295,817.27
Clay.....	1,479,781.85	189,310.54	0.08322%	1,669,092.39	(44,552.00)	(4,951.59)	1,619,588.80
Cleveland.....	14,407,339.13	2,576,212.79	1.13249%	16,983,551.92	(433,670.77)	(50,419.35)	16,499,461.80
Columbus.....	6,184,234.75	1,211,956.69	0.53277%	7,396,191.44	(187,060.92)	(21,975.55)	7,187,154.97
Craven.....	16,961,078.56	2,145,247.81	0.94304%	19,106,326.37	(509,599.75)	(56,617.57)	18,540,109.05
Cumberland.....	59,255,555.48	7,297,446.14	3.20792%	66,553,001.62	(1,785,362.06)	(197,379.39)	64,570,260.17
Currituck.....	9,069,510.10	501,484.32	0.22045%	9,570,994.42	(273,213.57)	(29,403.54)	9,268,377.31
Dare.....	24,518,298.92	2,025,592.18	0.89044%	26,543,891.10	(738,945.15)	(81,187.40)	25,723,758.55
Davidson.....	20,555,007.58	3,596,060.90	1.58081%	24,151,068.48	(619,486.70)	(71,599.82)	23,459,981.96
Davie.....	5,758,447.15	678,510.98	0.29827%	6,436,958.13	(174,000.24)	(19,082.48)	6,243,875.41
Duplin.....	5,539,011.87	1,119,917.39	0.49231%	6,658,929.26	(167,435.15)	(19,825.94)	6,471,668.17
Durham.....	83,410,163.41	6,768,777.57	2.97552%	90,178,940.98	(2,502,286.20)	(266,725.71)	87,409,929.07
Edgecombe.....	5,539,648.12	1,446,741.04	0.63598%	6,986,389.16	(166,954.34)	(20,847.02)	6,798,587.80
Forsyth.....	76,035,476.04	10,035,285.16	4.41146%	86,070,761.20	(2,294,307.27)	(254,845.97)	83,521,607.96
Franklin.....	8,542,999.63	735,722.73	0.32342%	9,278,722.36	(258,138.94)	(27,509.77)	8,993,073.65
Gaston.....	36,224,186.62	5,707,732.46	2.50909%	41,931,919.08	(1,095,190.71)	(124,180.70)	40,712,547.67
Gates.....	652,482.24	241,017.24	0.10595%	893,499.48	(19,704.02)	(2,655.61)	871,139.85
Graham.....	1,157,702.05	213,423.65	0.09382%	1,371,125.70	(35,031.91)	(4,094.32)	1,331,999.47
Granville.....	5,690,188.67	1,039,593.44	0.45700%	6,729,782.11	(171,348.57)	(19,974.49)	6,538,459.05
Greene.....	1,058,770.54	232,896.13	0.10238%	1,291,666.67	(31,988.88)	(3,821.35)	1,255,856.44
Guilford.....	107,883,144.40	13,176,541.07	5.79234%	121,059,685.47	(3,248,369.52)	(358,493.01)	117,452,822.94
Halifax.....	6,568,192.99	1,344,078.33	0.59085%	7,912,271.32	(198,390.77)	(23,555.17)	7,690,325.38
Harnett.....	14,711,462.79	1,678,590.88	0.73790%	16,390,053.67	(444,282.96)	(48,484.62)	15,897,286.09
Haywood.....	11,668,787.70	1,769,674.73	0.77794%	13,438,462.43	(352,484.45)	(40,030.13)	13,045,947.85
Henderson.....	20,904,260.53	2,454,373.35	1.07893%	23,358,633.88	(630,037.61)	(69,286.80)	22,659,309.47

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.....	2,672,391.85	771,209.95	0.33902%	3,443,601.80	(80,674.89)	(10,241.39)	3,352,685.52
Hoke.....	3,949,977.47	339,153.05	0.14909%	4,289,130.52	(119,207.37)	(12,639.67)	4,157,283.48
Hyde.....	960,098.47	110,601.74	0.04862%	1,070,700.21	(28,922.46)	(3,273.79)	1,038,503.96
Iredell.....	40,697,958.00	3,548,926.58	1.56009%	44,246,884.58	(1,227,750.33)	(130,949.66)	42,888,184.59
Jackson.....	9,229,003.09	962,067.51	0.42292%	10,191,070.60	(278,702.37)	(30,426.01)	9,881,942.22
Johnston.....	32,470,959.49	2,848,076.74	1.25200%	35,319,036.23	(980,564.07)	(104,559.95)	34,233,912.21
Jones.....	644,913.75	61,488.29	0.02703%	706,402.04	(19,262.28)	(2,090.61)	685,049.15
Lee.....	11,761,137.93	1,716,944.36	0.75476%	13,478,082.29	(354,825.76)	(39,972.73)	13,083,283.80
Lenoir.....	7,659,610.23	1,673,540.76	0.73568%	9,333,150.99	(232,063.70)	(27,673.80)	9,073,413.49
Lincoln.....	14,444,719.74	1,655,979.15	0.72796%	16,100,698.89	(434,968.61)	(47,698.04)	15,618,032.24
Macon.....	9,150,591.77	1,005,857.84	0.44217%	10,156,449.61	(276,110.44)	(30,325.02)	9,850,014.15
Madison.....	2,273,624.60	333,716.23	0.14670%	2,607,340.83	(68,749.90)	(7,748.03)	2,530,842.90
Martin.....	2,720,486.05	546,048.09	0.24004%	3,266,534.14	(81,923.67)	(9,714.19)	3,174,896.28
McDowell.....	6,040,125.01	1,071,531.92	0.47104%	7,111,656.93	(182,097.18)	(21,168.07)	6,908,391.68
Mecklenburg.....	290,290,454.57	22,838,244.35	10.03961%	313,128,698.92	(8,739,990.74)	(928,852.62)	303,459,855.56
Mitchell.....	2,167,849.30	454,190.80	0.19966%	2,622,040.10	(65,489.11)	(7,807.99)	2,548,743.00
Montgomery.....	2,990,297.89	685,494.67	0.30134%	3,675,792.56	(90,538.70)	(10,937.73)	3,574,316.13
Moore.....	20,726,189.89	2,471,480.00	1.08645%	23,197,669.89	(625,221.70)	(68,758.33)	22,503,689.86
Nash.....	16,380,693.22	2,995,758.18	1.31691%	19,376,451.40	(493,753.92)	(57,341.07)	18,825,356.41
New Hanover....	66,312,855.23	5,970,178.64	2.62446%	72,283,033.87	(1,997,580.83)	(214,806.13)	70,070,646.91
Northampton.....	1,490,876.37	98,385.90	0.04325%	1,589,262.27	(45,026.31)	(4,712.38)	1,539,523.58
Onslow.....	32,985,548.04	2,873,236.27	1.26306%	35,858,784.31	(995,964.30)	(106,395.51)	34,756,424.50
Orange.....	19,969,460.14	3,394,124.98	1.49204%	23,363,585.12	(605,386.88)	(69,502.52)	22,688,695.72
Pamlico.....	1,557,073.32	297,046.11	0.13058%	1,854,119.43	(46,882.65)	(5,513.27)	1,801,723.51
Pasquotank.....	7,202,296.48	1,152,447.34	0.50661%	8,354,743.82	(217,659.24)	(24,763.05)	8,112,321.53
Pender.....	9,604,425.18	839,977.82	0.36925%	10,444,403.00	(288,773.29)	(31,189.79)	10,124,439.92
Perquimans.....	1,145,012.48	206,690.17	0.09086%	1,351,702.65	(34,636.32)	(4,005.03)	1,313,061.30
Person.....	5,212,270.99	919,414.60	0.40417%	6,131,685.59	(157,380.42)	(18,203.16)	5,956,102.01
Pitt.....	30,547,321.68	3,722,540.98	1.63641%	34,269,862.66	(924,944.82)	(101,612.96)	33,243,304.88
Polk.....	2,582,472.89	389,585.85	0.17126%	2,972,058.74	(77,764.56)	(8,850.76)	2,885,443.42
Randolph.....	17,611,091.44	3,041,254.61	1.33692%	20,652,346.05	(531,356.04)	(61,240.47)	20,059,749.54
Richmond.....	5,734,954.80	1,131,973.95	0.49761%	6,866,928.75	(172,812.04)	(20,395.01)	6,673,721.70
Robeson.....	14,001,873.29	2,681,582.54	1.17881%	16,683,455.83	(422,525.14)	(49,643.06)	16,211,287.63
Rockingham.....	11,525,246.42	2,545,024.98	1.11878%	14,070,271.40	(347,503.28)	(41,909.47)	13,680,858.65
Rowan.....	20,133,861.90	3,071,464.23	1.35020%	23,205,326.13	(607,199.76)	(68,634.90)	22,529,491.47
Rutherford.....	9,070,658.02	1,623,699.42	0.71377%	10,694,357.44	(272,776.78)	(31,798.26)	10,389,782.40
Sampson.....	6,681,279.43	1,287,048.54	0.56578%	7,968,327.97	(201,216.88)	(23,647.39)	7,743,463.70
Scotland.....	4,332,914.57	1,019,370.26	0.44811%	5,352,284.83	(131,616.65)	(15,942.32)	5,204,725.86
Stanly.....	10,305,053.45	1,711,871.51	0.75253%	12,016,924.96	(310,853.69)	(35,613.16)	11,670,458.11
Stokes.....	4,228,161.58	692,296.39	0.30433%	4,920,457.97	(127,449.09)	(14,523.91)	4,778,484.97
Surry.....	13,062,679.78	2,514,701.62	1.10545%	15,577,381.40	(393,841.78)	(46,217.92)	15,137,321.70
Swain.....	2,443,367.66	334,011.96	0.14683%	2,777,379.62	(73,565.59)	(8,319.15)	2,695,494.88
Transylvania.....	6,220,298.49	883,131.20	0.38822%	7,103,429.69	(187,687.04)	(21,210.71)	6,894,531.94
Tyrrell.....	375,962.27	63,103.44	0.02774%	439,065.71	(11,411.27)	(1,307.22)	426,347.22
Union.....	37,676,246.58	2,742,001.80	1.20537%	40,418,248.38	(1,134,317.50)	(119,634.79)	39,164,296.09

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.....	7,229,623.29	1,339,733.43	0.58894%	8,569,356.72	(220,497.22)	(25,407.85)	8,323,451.65
Wake.....	253,355,851.24	20,488,045.74	9.00644%	273,843,896.98	(7,640,368.23)	(812,410.79)	265,391,117.96
Warren.....	1,583,507.57	305,622.18	0.13435%	1,889,129.75	(47,628.53)	(5,623.86)	1,835,877.36
Washington.....	1,107,698.97	357,010.40	0.15694%	1,464,709.37	(33,479.43)	(4,363.88)	1,426,866.06
Watauga.....	13,990,556.34	1,340,393.11	0.58923%	15,330,949.45	(423,562.24)	(45,737.77)	14,861,649.44
Wayne.....	17,681,432.16	2,886,225.51	1.26877%	20,567,657.67	(533,158.89)	(61,076.30)	19,973,422.48
Wilkes.....	10,257,423.57	1,658,777.18	0.72919%	11,916,200.75	(308,873.79)	(35,199.29)	11,572,127.67
Wilson.....	14,704,080.61	2,248,570.20	0.98846%	16,952,650.81	(444,517.41)	(50,337.66)	16,457,795.74
Yadkin.....	3,509,866.09	741,751.01	0.32607%	4,251,617.10	(105,994.60)	(12,610.96)	4,133,011.54
Yancey.....	2,261,521.52	429,827.47	0.18895%	2,691,348.99	(68,359.94)	(8,016.36)	2,614,972.69
Totals.....	2,004,437,377.11	227,482,177.69	100.00000%	2,231,919,554.80	(60,423,809.99)	(6,625,151.97)	2,164,870,592.84

†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 2021-22, a sum of \$120.8 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 \$120,848,393.23 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 39 amounted to \$60,423,809.99

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 2021-22 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 2021-22 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 2021-2022

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	Cost of collection [S]	§ 105-486(a) per capita adjustment [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Alamance.....	1.02	18,837,820.95	1,863,993.93	20,701,814.88	(569,523.85)	(61,313.64)	(2,334,976.74)	418,689.48	18,154,690.13
Alexander.....	1.00	1,652,394.96	398,913.50	2,051,308.46	(49,826.55)	(6,087.80)	1,802,586.37	13,408.85	3,811,389.33
Alleghany.....	1.04	665,436.55	119,237.28	784,673.83	(20,058.17)	(2,335.65)	372,983.20	49,578.70	1,184,841.91
Anson.....	1.00	1,051,357.79	242,862.34	1,294,220.13	(31,692.22)	(3,845.85)	1,054,165.63	8,160.01	2,321,007.70
Ashe.....	0.97	2,036,353.51	290,674.50	2,327,028.01	(61,452.79)	(6,958.68)	508,679.86	(73,540.63)	2,693,755.77
Avery.....	1.12	2,586,525.00	194,154.20	2,780,679.20	(78,564.79)	(8,318.56)	(845,846.40)	229,066.83	2,077,016.28
Beaufort.....	1.06	3,715,181.88	489,200.23	4,204,382.11	(111,886.64)	(12,439.00)	577,924.89	296,906.70	4,954,888.06
Bertie.....	0.97	610,994.57	197,317.76	808,312.33	(18,491.87)	(2,409.20)	1,091,882.00	(49,948.75)	1,829,344.51
Bladen.....	1.04	1,433,543.88	328,583.65	1,762,127.53	(42,802.06)	(5,250.84)	1,417,247.60	136,722.55	3,268,044.78
Brunswick.....	1.17	16,782,826.03	1,505,043.97	18,287,870.00	(506,106.69)	(54,500.33)	(3,399,630.75)	2,494,898.22	16,822,530.45
Buncombe.....	1.06	37,214,479.69	2,924,400.73	40,138,880.42	(1,121,822.32)	(119,255.88)	(11,074,131.87)	1,773,729.84	29,597,400.19
Burke.....	1.02	5,715,788.66	957,181.34	6,672,970.00	(172,807.23)	(19,773.84)	2,632,352.67	215,074.70	9,327,816.30
Cabarrus.....	1.05	24,562,643.13	2,446,462.32	27,009,105.45	(736,959.70)	(79,989.49)	(2,922,328.71)	1,249,968.72	24,519,796.27
Caldwell.....	1.02	4,877,512.95	881,195.74	5,758,708.69	(147,158.94)	(17,103.37)	2,794,296.62	197,992.81	8,586,735.81
Camden.....	0.92	505,177.89	113,153.65	618,331.54	(15,287.00)	(1,835.16)	475,775.31	(82,657.98)	994,326.71
Carteret.....	1.14	9,420,857.64	740,586.08	10,161,443.72	(283,409.38)	(30,478.43)	(2,796,817.52)	1,015,483.75	8,066,222.14
Caswell.....	0.95	617,276.92	247,900.13	865,177.05	(18,658.75)	(2,592.38)	1,515,877.50	(110,072.06)	2,249,731.36
Catawba.....	0.99	16,201,974.58	1,747,167.52	17,949,142.10	(489,112.17)	(53,204.20)	(780,966.29)	(108,069.89)	16,517,789.55
Chatham.....	1.02	5,800,700.65	831,142.27	6,631,842.92	(174,442.58)	(19,690.15)	1,471,117.91	186,697.51	8,095,525.61
Cherokee.....	0.98	2,594,706.23	313,292.87	2,907,999.10	(78,468.03)	(8,656.40)	161,173.76	(49,316.48)	2,932,731.95
Chowan.....	1.09	986,758.06	149,613.54	1,136,371.60	(29,830.52)	(3,385.57)	321,033.66	133,660.22	1,557,849.39
Clay.....	0.96	739,891.88	121,170.35	861,062.23	(22,276.00)	(2,556.90)	317,407.61	(42,235.47)	1,111,401.47
Cleveland.....	1.01	7,203,944.38	1,085,239.20	8,289,183.58	(216,843.67)	(24,592.77)	2,280,217.42	140,147.65	10,468,112.21
Columbus.....	0.81	3,092,291.66	556,734.96	3,649,026.62	(93,535.69)	(10,842.31)	1,758,686.27	(992,488.03)	4,310,846.86
Craven.....	1.04	8,480,832.76	1,107,877.06	9,588,709.82	(254,808.72)	(28,417.69)	1,238,770.02	460,520.52	11,004,773.95
Cumberland..	0.98	29,627,789.90	3,635,270.09	33,263,059.99	(892,681.37)	(98,646.52)	2,321,390.95	(572,015.98)	34,021,107.07
Currituck.....	0.94	4,534,928.99	306,943.52	4,841,872.51	(136,612.04)	(14,872.92)	(1,769,918.79)	(165,520.00)	2,754,948.76
Dare.....	1.49	12,259,400.99	403,307.56	12,662,708.55	(369,480.15)	(38,738.94)	(8,415,887.73)	1,901,124.14	5,739,725.87
Davidson.....	0.98	10,277,507.01	1,839,264.64	12,116,771.65	(309,743.41)	(35,925.16)	5,732,342.23	(289,438.46)	17,214,006.85
Davie.....	0.93	2,879,429.56	466,247.34	3,345,676.90	(87,006.31)	(9,928.70)	1,188,662.55	(296,034.58)	4,141,369.86
Duplin.....	1.02	2,769,506.60	545,553.35	3,315,059.95	(83,717.57)	(9,877.01)	1,980,395.81	122,697.89	5,324,559.07
Durham.....	1.14	41,705,086.27	3,525,849.90	45,230,936.17	(1,251,143.21)	(133,787.03)	(10,299,696.98)	4,831,735.53	38,378,044.48
Edgecombe....	1.02	2,769,826.38	536,179.67	3,306,006.05	(83,477.21)	(9,855.94)	1,893,039.78	120,492.68	5,226,205.36
Forsyth.....	0.96	38,017,755.74	4,158,249.98	42,176,005.72	(1,147,154.12)	(124,802.31)	(1,336,046.73)	(1,448,420.28)	38,119,582.28
Franklin.....	0.97	4,271,739.26	751,318.33	5,023,057.59	(129,076.68)	(14,923.87)	2,271,957.96	(190,022.05)	6,960,992.95
Gaston.....	1.03	18,112,103.38	2,474,988.50	20,587,091.88	(547,595.63)	(60,932.31)	3,569,675.54	792,226.04	24,340,465.52
Gates.....	0.95	326,313.86	115,681.23	441,995.09	(9,854.18)	(1,314.34)	671,400.29	(51,421.67)	1,050,805.19
Graham.....	0.98	578,851.71	88,280.26	667,131.97	(17,515.97)	(1,991.46)	193,068.51	(13,906.88)	826,786.17
Granville.....	1.03	2,845,301.00	663,504.14	3,508,805.14	(85,680.50)	(10,425.32)	2,901,609.05	212,416.87	6,526,725.24
Greene.....	0.95	529,386.58	223,000.85	752,387.43	(15,994.44)	(2,235.48)	1,388,513.38	(99,009.91)	2,023,660.98
Guilford.....	0.94	53,942,216.16	5,884,205.13	59,826,421.29	(1,624,204.20)	(177,099.42)	(2,033,167.33)	(3,173,435.91)	52,818,514.43
Halifax.....	1.01	3,284,101.09	531,159.83	3,815,260.92	(99,195.50)	(11,350.48)	1,352,513.52	68,604.01	5,125,832.47
Harnett.....	0.99	7,355,737.22	1,456,839.45	8,812,576.67	(222,141.61)	(26,123.14)	5,300,666.27	(90,140.58)	13,774,837.61
Haywood.....	1.02	5,834,397.88	676,980.11	6,511,377.99	(176,242.31)	(19,382.74)	127,588.77	152,089.46	6,595,431.17
Henderson.....	1.04	10,452,476.29	1,268,092.33	11,720,568.62	(315,029.24)	(34,769.38)	697,868.56	527,102.44	12,595,741.00

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40							
		Net collections†			§ 105-524(b)†† allocation adjustment	Cost of collection	§ 105-486(a) per capita adjustment	§ 105-486(b) adjustment factor	Distributable proceeds
		Point-of-sale [Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]					
Hertford.....	1.01	1,336,196.68	236,571.42	1,572,768.10	(40,337.46)	(4,668.59)	725,720.27	30,559.99	2,284,042.31
Hoke.....	0.97	1,975,160.02	569,397.57	2,544,557.59	(59,608.84)	(7,539.19)	2,943,235.01	(144,051.49)	5,276,593.08
Hyde.....	0.98	480,105.84	50,645.20	530,751.04	(14,462.92)	(1,623.28)	(32,200.90)	(7,982.62)	474,481.32
Iredell.....	0.99	20,349,427.26	2,028,841.48	22,378,268.74	(613,888.68)	(66,245.89)	(2,396,274.33)	(125,425.00)	19,176,434.84
Jackson.....	1.05	4,614,506.20	470,220.93	5,084,727.13	(139,351.30)	(15,180.62)	(454,557.57)	240,385.20	4,716,022.84
Johnston.....	1.00	16,235,871.43	2,346,364.84	18,582,236.27	(490,293.86)	(55,081.15)	4,282,362.32	78,981.53	22,398,205.11
Jones.....	0.90	322,456.54	100,771.42	423,227.96	(9,631.11)	(1,259.16)	547,481.52	(92,935.36)	866,883.85
Lee.....	0.96	5,880,574.82	686,874.39	6,567,449.21	(177,413.03)	(19,462.11)	164,001.50	(239,191.42)	6,295,384.15
Lenoir.....	0.88	3,830,003.86	601,816.78	4,431,820.64	(116,037.84)	(13,123.28)	1,426,201.43	(669,657.33)	5,059,203.62
Lincoln.....	0.97	7,222,363.98	947,057.38	8,169,421.36	(217,484.39)	(24,211.26)	1,084,765.35	(239,472.77)	8,773,018.29
Macon.....	0.98	4,575,497.55	402,368.37	4,977,865.92	(138,061.29)	(14,856.48)	(996,274.58)	(63,307.11)	3,765,366.46
Madison.....	0.96	1,136,814.02	232,298.85	1,369,112.87	(34,375.00)	(4,074.05)	881,050.70	(80,972.67)	2,130,741.85
Martin.....	1.03	1,360,242.91	240,370.63	1,600,613.54	(40,961.79)	(4,758.36)	733,542.13	76,975.81	2,365,411.33
McDowell.....	1.09	3,020,243.71	487,265.11	3,507,508.82	(91,054.01)	(10,438.10)	1,232,699.74	435,339.97	5,074,056.42
Mecklenburg..	0.89	145,146,155.46	12,123,917.70	157,270,073.16	(4,370,026.11)	(466,560.52)	(37,071,549.37)	(12,326,778.10)	103,035,159.06
Mitchell.....	0.95	1,084,039.00	162,437.07	1,246,476.07	(32,747.99)	(3,707.60)	336,026.44	(72,112.63)	1,473,934.29
Montgomery..	0.97	1,495,151.52	283,225.69	1,778,377.21	(45,269.40)	(5,288.96)	969,215.91	(71,679.30)	2,625,355.46
Moore.....	1.11	10,363,102.99	1,090,421.71	11,453,524.70	(312,611.06)	(33,937.26)	(729,005.69)	1,182,284.55	11,560,255.24
Nash.....	0.93	8,190,612.03	1,034,931.97	9,225,544.00	(246,884.96)	(27,262.23)	898,477.31	(657,120.33)	9,192,753.79
New Hanover..	1.07	33,156,441.77	2,466,868.37	35,623,310.14	(998,790.82)	(105,829.75)	(11,036,373.10)	1,732,512.31	25,214,828.78
Northampton.	1.00	745,529.93	192,903.55	938,433.48	(22,515.88)	(2,796.10)	925,282.19	6,474.17	1,844,877.86
Onslow.....	1.04	16,492,782.47	2,231,144.47	18,723,926.94	(497,982.35)	(55,618.27)	3,064,497.46	927,432.90	22,162,256.68
Orange.....	1.15	9,984,733.67	1,615,586.91	11,600,320.58	(302,693.50)	(34,501.22)	4,109,524.26	2,368,407.01	17,741,057.13
Pamlico.....	0.99	778,636.34	134,996.72	913,633.06	(23,444.30)	(2,716.43)	398,116.23	(8,365.25)	1,277,223.31
Pasquotank...	1.00	3,601,152.98	440,335.05	4,041,488.03	(108,829.73)	(11,967.26)	269,207.74	14,814.95	4,204,713.73
Pender.....	0.99	4,802,447.13	660,779.44	5,463,226.57	(144,393.70)	(16,330.57)	988,250.95	(40,916.41)	6,249,836.84
Perquimans...	1.06	572,600.74	142,314.03	714,914.77	(17,321.00)	(2,121.95)	659,528.05	86,370.45	1,441,370.32
Person.....	1.00	2,606,304.24	427,038.43	3,033,342.67	(78,695.27)	(9,003.36)	1,119,338.36	14,358.42	4,079,340.82
Pitt.....	1.07	15,273,667.48	1,868,523.72	17,142,191.20	(462,472.57)	(50,835.88)	1,162,618.36	1,312,599.53	19,104,100.64
Polk.....	1.00	1,291,385.35	213,446.19	1,504,831.54	(38,886.74)	(4,484.35)	572,004.92	7,167.63	2,040,633.00
Randolph.....	0.99	8,805,547.70	1,569,777.05	10,375,324.75	(265,678.05)	(30,769.78)	4,860,154.07	(97,116.29)	14,841,914.70
Richmond.....	1.09	2,867,642.80	468,817.54	3,336,460.34	(86,411.02)	(9,903.65)	1,223,409.44	418,896.73	4,882,451.84
Robeson.....	1.04	7,000,939.11	1,286,738.22	8,287,677.33	(211,262.61)	(24,667.18)	4,206,781.55	535,278.09	12,793,807.18
Rockingham..	1.01	5,762,626.52	992,248.67	6,754,875.19	(173,751.70)	(20,101.68)	2,882,353.97	128,140.68	9,571,516.46
Rowan.....	0.92	10,066,933.75	1,593,181.22	11,660,114.97	(303,599.93)	(34,489.03)	3,835,654.62	(1,163,291.44)	13,994,389.19
Rutherford....	0.98	4,535,328.92	706,885.51	5,242,214.43	(136,388.35)	(15,582.44)	1,640,762.24	(111,339.28)	6,619,666.60
Sampson.....	0.96	3,340,642.18	648,708.53	3,989,350.71	(100,608.51)	(11,842.85)	2,300,972.40	(226,190.66)	5,951,681.09
Scotland.....	0.98	2,166,597.99	373,086.28	2,539,684.27	(65,812.55)	(7,556.76)	1,085,653.92	(58,748.75)	3,493,220.13
Stanly.....	0.99	5,152,532.37	682,542.79	5,835,075.16	(155,426.98)	(17,279.58)	834,449.97	(42,246.36)	6,454,572.21
Stokes.....	1.01	2,114,248.22	487,239.88	2,601,488.10	(63,729.58)	(7,693.46)	2,108,648.24	62,929.95	4,701,643.25
Surry.....	1.05	6,531,342.85	779,383.00	7,310,725.85	(196,920.96)	(21,654.91)	326,711.53	398,459.58	7,817,321.09
Swain.....	1.02	1,221,682.86	153,783.32	1,375,466.18	(36,782.73)	(4,119.56)	129,255.85	34,550.76	1,498,370.50
Transylvania.	1.10	3,110,350.11	361,937.27	3,472,287.38	(93,849.55)	(10,365.06)	78,352.48	358,021.94	3,804,447.19
Tyrrell.....	0.99	188,024.50	35,195.99	223,220.49	(5,706.91)	(665.26)	118,643.09	(2,185.85)	333,305.56
Union.....	1.01	18,838,562.30	2,594,707.29	21,433,269.59	(567,172.00)	(63,541.80)	3,886,922.54	335,064.46	25,024,542.79

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 [\$]					
Vance.....	1.04	3,614,977.31	466,507.84	4,081,485.15	(110,253.61)	(12,087.12)	482,928.54	193,987.91	4,636,060.87
Wake.....	0.96	126,678,848.75	12,249,999.77	138,928,848.52	(3,820,212.20)	(412,280.43)	(18,161,282.96)	(4,265,602.10)	112,269,470.83
Warren.....	0.97	791,847.90	204,346.66	996,194.56	(23,817.10)	(2,969.97)	976,362.21	(51,711.70)	1,894,058.00
Washington....	1.04	553,927.55	120,934.75	674,862.30	(16,742.06)	(2,007.65)	495,777.23	50,300.45	1,202,190.27
Watauga.....	1.06	6,995,532.60	591,612.93	7,587,145.53	(211,788.79)	(22,632.43)	(1,719,912.64)	359,046.95	5,991,858.62
Wayne.....	0.96	8,841,003.33	1,287,291.72	10,128,295.05	(266,588.10)	(30,070.28)	2,426,458.85	(448,795.04)	11,809,300.48
Wilkes.....	1.02	5,128,718.40	723,055.66	5,851,774.06	(154,437.08)	(17,278.62)	1,204,544.54	162,479.68	7,047,082.58
Wilson.....	0.98	7,352,298.35	862,268.10	8,214,566.45	(222,266.49)	(24,374.42)	241,419.08	(135,781.96)	8,073,562.66
Yadkin.....	1.00	1,755,094.49	405,927.17	2,161,021.66	(53,002.15)	(6,413.26)	1,762,221.21	13,649.82	3,877,477.28
Yancey	1.01	1,130,885.31	201,368.04	1,332,253.35	(34,183.73)	(3,967.41)	622,389.79	26,005.27	1,942,497.27
Totals.....	-	1,002,231,472.16	113,741,295.92	1,115,972,768.08	(30,212,291.62)	(3,312,614.38)	-	-	1,082,447,862.08

†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 2021-22, a sum of \$120.8 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 \$120,848,393.23 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 40 amounted to \$30,212,291.62.

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 2021-22 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 2021-22 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 2021-2022

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	18,837,820.95	1,863,993.93	20,701,814.88	(569,523.85)	(191,216.99)	(60,734.53)	43,877.30	19,924,216.81
Alexander.....	1.00	1,652,394.96	398,913.50	2,051,308.46	(49,826.55)	(16,804.93)	(6,036.97)	1,405.93	1,980,045.94
Alleghany.....	1.04	665,436.55	119,237.28	784,673.83	(20,058.17)	(6,742.43)	(2,315.14)	5,191.93	760,750.02
Anson.....	1.00	1,051,357.79	242,862.34	1,294,220.13	(31,692.22)	(10,660.61)	(3,813.55)	855.39	1,248,909.14
Ashe.....	0.97	2,036,353.51	290,674.50	2,327,028.01	(61,452.79)	(20,532.96)	(6,895.90)	(7,699.86)	2,230,446.50
Avery.....	1.12	2,586,525.00	194,154.20	2,780,679.20	(78,564.79)	(26,117.80)	(8,238.60)	23,994.44	2,691,752.45
Beaufort.....	1.06	3,715,181.88	489,200.23	4,204,382.11	(111,886.64)	(37,621.25)	(12,325.38)	31,089.67	4,073,638.51
Bertie.....	0.97	610,994.57	197,317.76	808,312.33	(18,491.87)	(6,185.93)	(2,390.44)	(5,227.56)	776,016.53
Bladen.....	1.04	1,433,543.88	328,583.65	1,762,127.53	(42,802.06)	(14,450.61)	(5,206.94)	14,304.71	1,713,972.63
Brunswick....	1.17	16,782,826.03	1,505,043.97	18,287,870.00	(506,106.69)	(168,817.66)	(53,985.93)	261,285.65	17,820,245.37
Buncombe....	1.06	37,214,479.69	2,924,400.73	40,138,880.42	(1,121,822.32)	(376,604.13)	(118,110.68)	185,873.79	38,708,217.08
Burke.....	1.02	5,715,788.66	957,181.34	6,672,970.00	(172,807.23)	(58,054.63)	(19,598.28)	22,526.56	6,445,036.42
Cabarrus.....	1.05	24,562,643.13	2,446,462.32	27,009,105.45	(736,959.70)	(248,250.68)	(79,237.63)	131,026.26	26,075,683.70
Caldwell.....	1.02	4,877,512.95	881,195.74	5,758,708.69	(147,158.94)	(49,579.16)	(16,953.06)	20,738.86	5,565,756.39
Camden.....	0.92	505,177.89	113,153.65	618,331.54	(15,287.00)	(5,141.04)	(1,819.61)	(8,657.61)	587,426.28
Carteret.....	1.14	9,420,857.64	740,586.08	10,161,443.72	(283,409.38)	(94,320.16)	(30,188.84)	106,341.80	9,859,867.14
Caswell.....	0.95	617,276.92	247,900.13	865,177.05	(18,658.75)	(6,242.29)	(2,573.35)	(11,526.95)	826,175.71
Catawba.....	0.99	16,201,974.58	1,747,167.52	17,949,142.10	(489,112.17)	(164,167.81)	(52,706.79)	(11,314.55)	17,231,840.78
Chatham.....	1.02	5,800,700.65	831,142.27	6,631,842.92	(174,442.58)	(58,702.14)	(19,512.08)	19,564.12	6,398,750.24
Cherokee.....	0.98	2,594,706.23	313,292.87	2,907,999.10	(78,468.03)	(26,261.71)	(8,576.46)	(5,164.04)	2,789,528.86
Chowan.....	1.09	986,758.06	149,613.54	1,136,371.60	(29,830.52)	(9,976.70)	(3,355.21)	13,999.15	1,107,208.32
Clay.....	0.96	739,891.88	121,170.35	861,062.23	(22,276.00)	(7,497.50)	(2,534.17)	(4,422.12)	824,332.44
Cleveland....	1.01	7,203,944.38	1,085,239.20	8,289,183.58	(216,843.67)	(72,982.53)	(24,371.62)	14,686.41	7,989,672.17
Columbus....	0.81	3,092,291.66	556,734.96	3,649,026.62	(93,535.69)	(31,380.17)	(10,747.18)	(103,869.57)	3,409,494.01
Craven.....	1.04	8,480,832.76	1,107,877.06	9,588,709.82	(254,808.72)	(85,985.78)	(28,157.26)	48,244.34	9,268,002.40
Cumberland..	0.98	29,627,789.90	3,635,270.09	33,263,059.99	(892,681.37)	(299,777.45)	(97,737.92)	(59,912.29)	31,912,950.96
Currituck....	0.94	4,534,928.99	306,943.52	4,841,872.51	(136,612.04)	(44,364.39)	(14,733.25)	(17,342.10)	4,628,820.73
Dare.....	1.49	12,259,400.99	403,307.56	12,662,708.55	(369,480.15)	(120,670.26)	(38,360.75)	199,138.37	12,333,335.76
Davidson.....	0.98	10,277,507.01	1,839,264.64	12,116,771.65	(309,743.41)	(104,115.26)	(35,610.11)	(30,313.56)	11,636,989.31
Davie.....	0.93	2,879,429.56	466,247.34	3,345,676.90	(87,006.31)	(29,215.74)	(9,840.20)	(31,008.35)	3,188,606.30
Duplin.....	1.02	2,769,506.60	545,553.35	3,315,059.95	(83,717.57)	(28,024.48)	(9,791.83)	12,831.58	3,206,357.65
Durham.....	1.14	41,705,086.27	3,525,849.90	45,230,936.17	(1,251,143.21)	(420,629.24)	(132,514.96)	506,306.86	43,932,955.62
Edgecombe...	1.02	2,769,826.38	536,179.67	3,306,006.05	(83,477.21)	(27,984.62)	(9,770.80)	12,617.55	3,197,390.97
Forsyth.....	0.96	38,017,755.74	4,158,249.98	42,176,005.72	(1,147,154.12)	(384,484.20)	(123,640.14)	(151,735.20)	40,368,992.06
Franklin.....	0.97	4,271,739.26	751,318.33	5,023,057.59	(129,076.68)	(43,353.25)	(14,792.38)	(19,900.52)	4,815,934.76
Gaston.....	1.03	18,112,103.38	2,474,988.50	20,587,091.88	(547,595.63)	(184,277.00)	(60,375.29)	83,023.08	19,877,867.04
Gates.....	0.95	326,313.86	115,681.23	441,995.09	(9,854.18)	(3,312.89)	(1,304.36)	(5,379.84)	422,143.82
Graham.....	0.98	578,851.71	88,280.26	667,131.97	(17,515.97)	(5,882.02)	(1,973.50)	(1,455.53)	640,304.95
Granville....	1.03	2,845,301.00	663,504.14	3,508,805.14	(85,680.50)	(28,847.60)	(10,337.94)	22,255.69	3,406,194.79
Greene.....	0.95	529,386.58	223,000.85	752,387.43	(15,994.44)	(5,403.87)	(2,219.18)	(10,369.05)	718,400.89
Guilford....	0.94	53,942,216.16	5,884,205.13	59,826,421.29	(1,624,204.20)	(547,139.70)	(175,443.47)	(332,457.24)	57,147,176.68
Halifax.....	1.01	3,284,101.09	531,159.83	3,815,260.92	(99,195.50)	(33,243.93)	(11,249.51)	7,185.99	3,678,757.97
Harnett.....	0.99	7,355,737.22	1,456,839.45	8,812,576.67	(222,141.61)	(75,008.73)	(25,896.27)	(9,436.10)	8,480,093.96
Haywood.....	1.02	5,834,397.88	676,980.11	6,511,377.99	(176,242.31)	(59,050.64)	(19,202.97)	15,933.94	6,272,816.01
Henderson....	1.04	10,452,476.29	1,268,092.33	11,720,568.62	(315,029.24)	(105,986.63)	(34,447.97)	55,221.67	11,320,326.45

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	§ 105-501 cost allocation††† [S]	Cost of collection [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Hertford.....	1.01	1,336,196.68	236,571.42	1,572,768.10	(40,337.46)	(13,545.68)	(4,627.54)	3,199.51	1,517,456.93
Hoke.....	0.97	1,975,160.02	569,397.57	2,544,557.59	(59,608.84)	(20,117.51)	(7,478.55)	(15,082.91)	2,442,269.78
Hyde.....	0.98	480,105.84	50,645.20	530,751.04	(14,462.92)	(4,728.27)	(1,608.46)	(835.23)	509,116.16
Iredell.....	0.99	20,349,427.26	2,028,841.48	22,378,268.74	(613,888.68)	(206,417.26)	(65,621.04)	(13,134.71)	21,479,207.05
Jackson.....	1.05	4,614,506.20	470,220.93	5,084,727.13	(139,351.30)	(46,559.81)	(15,038.42)	25,180.69	4,908,958.29
Johnston.....	1.00	16,235,871.43	2,346,364.84	18,582,236.27	(490,293.86)	(165,101.27)	(54,581.15)	8,288.03	17,880,548.02
Jones.....	0.90	322,456.54	100,771.42	423,227.96	(9,631.11)	(3,268.34)	(1,249.25)	(9,727.15)	399,352.11
Lee.....	0.96	5,880,574.82	686,874.39	6,567,449.21	(177,413.03)	(59,680.44)	(19,281.31)	(25,063.01)	6,286,011.42
Lenoir.....	0.88	3,830,003.86	601,816.78	4,431,820.64	(116,037.84)	(38,785.53)	(13,006.15)	(70,130.79)	4,193,860.33
Lincoln.....	0.97	7,222,363.98	947,057.38	8,169,421.36	(217,484.39)	(73,205.88)	(23,989.57)	(25,083.78)	7,829,657.74
Macon.....	0.98	4,575,497.55	402,368.37	4,977,865.92	(138,061.29)	(46,185.53)	(14,715.40)	(6,631.21)	4,772,272.49
Madison.....	0.96	1,136,814.02	232,298.85	1,369,112.87	(34,375.00)	(11,534.02)	(4,039.06)	(8,477.73)	1,310,687.06
Martin.....	1.03	1,360,242.91	240,370.63	1,600,613.54	(40,961.79)	(13,758.65)	(4,716.61)	8,061.78	1,549,238.27
McDowell.....	1.09	3,020,243.71	487,265.11	3,507,508.82	(91,054.01)	(30,540.33)	(10,345.26)	45,592.47	3,421,161.69
Mecklenburg	0.89	145,146,155.46	12,123,917.70	157,270,073.16	(4,370,026.11)	(1,466,951.44)	(462,107.12)	(1,291,487.04)	149,679,501.45
Mitchell.....	0.95	1,084,039.00	162,437.07	1,246,476.07	(32,747.99)	(10,994.64)	(3,674.17)	(7,552.87)	1,191,506.40
Montgomery.....	0.97	1,495,151.52	283,225.69	1,778,377.21	(45,269.40)	(15,138.57)	(5,243.04)	(7,503.13)	1,705,223.07
Moore.....	1.11	10,363,102.99	1,090,421.71	11,453,524.70	(312,611.06)	(104,538.08)	(33,620.69)	123,850.71	11,126,605.58
Nash.....	0.93	8,190,612.03	1,034,931.97	9,225,544.00	(246,884.96)	(83,225.33)	(27,010.99)	(68,829.45)	8,799,593.27
New Hanover	1.07	33,156,441.77	2,466,868.37	35,623,310.14	(998,790.82)	(335,047.85)	(104,811.44)	181,461.72	34,366,121.75
Northampton	1.00	745,529.93	192,903.55	938,433.48	(22,515.88)	(7,562.88)	(2,773.12)	678.21	906,259.81
Onslow.....	1.04	16,492,782.47	2,231,144.47	18,723,926.94	(497,982.35)	(166,759.59)	(55,112.33)	97,159.14	18,101,231.81
Orange.....	1.15	9,984,733.67	1,615,586.91	11,600,320.58	(302,693.50)	(100,190.18)	(34,196.82)	248,158.06	11,411,398.14
Pamlico.....	0.99	778,636.34	134,996.72	913,633.06	(23,444.30)	(7,881.98)	(2,692.50)	(875.12)	878,739.16
Pasquotank...	1.00	3,601,152.98	440,335.05	4,041,488.03	(108,829.73)	(36,584.27)	(11,856.54)	1,554.18	3,885,771.67
Pender.....	0.99	4,802,447.13	660,779.44	5,463,226.57	(144,393.70)	(48,271.46)	(16,183.08)	(4,281.77)	5,250,096.56
Perquimans...	1.06	572,600.74	142,314.03	714,914.77	(17,321.00)	(5,827.03)	(2,104.35)	9,044.38	698,706.77
Person.....	1.00	2,606,304.24	427,038.43	3,033,342.67	(78,695.27)	(26,449.23)	(8,923.18)	1,505.74	2,920,780.73
Pitt.....	1.07	15,273,667.48	1,868,523.72	17,142,191.20	(462,472.57)	(154,885.84)	(50,366.94)	137,442.69	16,611,908.54
Polk.....	1.00	1,291,385.35	213,446.19	1,504,831.54	(38,886.74)	(13,006.96)	(4,444.75)	751.10	1,449,244.19
Randolph.....	0.99	8,805,547.70	1,569,777.05	10,375,324.75	(265,678.05)	(89,464.07)	(30,499.07)	(10,166.86)	9,979,516.70
Richmond.....	1.09	2,867,642.80	468,817.54	3,336,460.34	(86,411.02)	(29,025.77)	(9,815.68)	43,865.92	3,255,073.79
Robeson.....	1.04	7,000,939.11	1,286,738.22	8,287,677.33	(211,262.61)	(71,000.99)	(24,451.50)	56,021.36	8,036,983.59
Rockingham.	1.01	5,762,626.52	992,248.67	6,754,875.19	(173,751.70)	(58,331.55)	(19,924.38)	13,427.65	6,516,295.21
Rowan.....	0.92	10,066,933.75	1,593,181.22	11,660,114.97	(303,599.93)	(102,245.23)	(34,180.30)	(121,891.85)	11,098,197.66
Rutherford...	0.98	4,535,328.92	706,885.51	5,242,214.43	(136,388.35)	(45,798.90)	(15,443.43)	(11,653.92)	5,032,929.83
Sampson.....	0.96	3,340,642.18	648,708.53	3,989,350.71	(100,608.51)	(33,877.07)	(11,740.26)	(23,675.86)	3,819,449.01
Scotland.....	0.98	2,166,597.99	373,086.28	2,539,684.27	(65,812.55)	(22,087.17)	(7,489.68)	(6,150.31)	2,438,144.56
Stanly.....	0.99	5,152,532.37	682,542.79	5,835,075.16	(155,426.98)	(52,256.44)	(17,121.50)	(4,421.76)	5,605,848.48
Stokes.....	1.01	2,114,248.22	487,239.88	2,601,488.10	(63,729.58)	(21,461.20)	(7,628.86)	6,592.10	2,515,260.56
Surry.....	1.05	6,531,342.85	779,383.00	7,310,725.85	(196,920.96)	(66,214.74)	(21,454.47)	41,736.05	7,067,871.73
Swain.....	1.02	1,221,682.86	153,783.32	1,375,466.18	(36,782.73)	(12,262.68)	(4,081.99)	3,619.37	1,325,958.15
Transylvania	1.10	3,110,350.11	361,937.27	3,472,287.38	(93,849.55)	(31,369.76)	(10,269.30)	37,485.96	3,374,284.73
Tyrrell.....	0.99	188,024.50	35,195.99	223,220.49	(5,706.91)	(1,908.74)	(659.45)	(228.49)	214,716.90
Union.....	1.01	18,838,562.30	2,594,707.29	21,433,269.59	(567,172.00)	(191,019.97)	(62,963.10)	35,117.58	20,647,232.10

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42							
		Net collections†			§ 105-524(b)†† allocation adjustment [S]	§ 105-501 cost allocation††† [S]	Cost of collection [S]	§ 105-486(b) adjustment factor [S]	Distributable proceeds [S]
		Point-of-sale [Non-food] [S]	[Food] [S]	Total tax allocation [S]					
Vance.....	1.04	3,614,977.31	466,507.84	4,081,485.15	(110,253.61)	(36,963.08)	(11,975.27)	20,312.76	3,942,605.95
Wake.....	0.96	126,678,848.75	12,249,999.77	138,928,848.52	(3,820,212.20)	(1,283,589.49)	(408,383.29)	(446,978.49)	132,969,685.05
Warren.....	0.97	791,847.90	204,346.66	996,194.56	(23,817.10)	(7,996.77)	(2,945.66)	(5,413.39)	956,021.64
Washington...	1.04	553,927.55	120,934.75	674,862.30	(16,742.06)	(5,615.52)	(1,990.63)	5,265.41	655,779.50
Watauga.....	1.06	6,995,532.60	591,612.93	7,587,145.53	(211,788.79)	(70,657.45)	(22,416.78)	37,598.53	7,319,881.04
Wayne.....	0.96	8,841,003.33	1,287,291.72	10,128,295.05	(266,588.10)	(89,635.18)	(29,798.40)	(46,981.02)	9,695,292.35
Wilkes.....	1.02	5,128,718.40	723,055.66	5,851,774.06	(154,437.08)	(52,196.91)	(17,121.23)	17,015.80	5,645,034.64
Wilson.....	0.98	7,352,298.35	862,268.10	8,214,566.45	(222,266.49)	(74,603.34)	(24,148.21)	(14,214.50)	7,879,333.91
Yadkin.....	1.00	1,755,094.49	405,927.17	2,161,021.66	(53,002.15)	(17,796.55)	(6,359.43)	1,431.51	2,085,295.04
Yancey	1.01	1,130,885.31	201,368.04	1,332,253.35	(34,183.73)	(11,446.43)	(3,932.61)	2,724.94	1,285,415.52
Totals.....	-	1,002,231,472.16	113,741,295.92	1,115,972,768.08	(30,212,291.62)	(10,140,638.35)	(3,281,841.71)	-	1,072,337,996.40

†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 2021-22, a sum of \$120.8 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 \$120,848,393.23 of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 42 amounted to \$30,212,291.62.

†††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 2021-22 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 2021-22 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 2021-2022

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%	(1,929.14)	-	6.16	(1,922.98)	Hertford.....	0.47%	304.13	567,873.96	(1,736.65)	566,441.44	Vance.....	0.36%	-	434,967.24	(1,329.56)	433,637.68
Alexander....	1.69%	-	2,041,929.48	(6,241.50)	2,035,687.98	Hoke.....	2.58%	(77.04)	3,117,265.08	(9,528.19)	3,107,659.85	Wake.....	0.00%	(2,245.56)	-	8.89	(2,236.67)
Alleghany....	0.31%	(63.24)	374,555.16	(1,144.84)	373,347.08	Hyde.....	0.03%	0.15	36,247.32	(110.81)	36,136.66	Warren.....	1.01%	0.01	1,220,324.64	(3,730.16)	1,216,594.49
Anson.....	0.96%	11.25	1,159,912.57	(3,545.51)	1,156,378.31	Iredell.....	0.00%	263.73	-	(1.04)	262.69	Washington.....	0.33%	(53.31)	398,719.92	(1,218.60)	397,448.01
Ashe.....	0.62%	1.69	749,110.20	(2,289.79)	746,822.10	Jackson.....	0.00%	(9.39)	-	0.03	(9.36)	Watauga.....	0.00%	(280.36)	-	0.96	(279.40)
Avery.....	0.00%	(250.62)	-	0.67	(249.95)	Johnston.....	3.26%	(959.30)	3,938,869.80	(12,036.54)	3,925,873.96	Wayne.....	2.27%	42.20	2,742,710.04	(8,383.64)	2,734,368.60
Beaufort.....	0.17%	(982.78)	205,401.24	(624.50)	203,793.96	Jones.....	0.63%	0.63	761,192.64	(2,326.71)	758,866.56	Wilkes.....	1.55%	1.95	1,872,775.56	(5,724.44)	1,867,053.07
Bertie.....	0.94%	(234.41)	1,135,747.69	(3,470.92)	1,132,042.36	Lee.....	0.37%	406.74	447,049.68	(1,367.63)	446,088.79	Wilson.....	0.39%	(32.60)	471,214.56	(1,440.26)	469,741.70
Bladen.....	1.03%	256.92	1,244,489.52	(3,804.70)	1,240,941.74	Lenoir.....	1.56%	548.07	1,884,857.89	(5,762.94)	1,879,643.02	Yadkin.....	1.31%	(20.08)	1,582,797.36	(4,838.05)	1,577,939.23
Brunswick.....	0.00%	(1,009.14)	-	3.54	(1,005.60)	Lincoln.....	1.74%	91.69	2,102,341.56	(6,426.32)	2,096,006.93	Yancey.....	0.52%	1.19	628,286.04	(1,920.51)	626,366.72
Buncombe.....	0.00%	(773.55)	-	2.93	(770.62)	Macon.....	0.00%	255.75	-	(0.94)	254.81	Totals.....		(18,343.55)	120,848,393.23	(369,328.66)	120,460,721.02
Burke.....	2.19%	146.37	2,646,050.64	(8,088.52)	2,638,108.49	Madison.....	1.03%	(11.33)	1,244,489.52	(3,803.95)	1,240,674.24	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.					
Cabarrus.....	0.00%	114.51	-	(0.35)	114.16	Martin.....	0.31%	-	374,555.16	(1,144.86)	373,410.30	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%	(70.09)	2,078,176.68	(6,352.09)	2,071,754.50	McDowell.....	0.68%	(2,726.73)	821,604.84	(2,503.73)	816,374.38	†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%	(1.08)	579,956.28	(1,772.73)	578,182.47	Mecklenburg.....	0.00%	943.57	-	(1.83)	941.74	†SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."					
Carteret.....	0.00%	2,606.49	-	(8.73)	2,597.76	Mitchell.....	0.29%	130.67	350,390.28	(1,071.44)	349,449.51	Net collections and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009.					
Caswell.....	1.35%	(108.36)	1,631,127.00	(4,985.53)	1,626,033.11	Montgomery.....	1.05%	(0.23)	1,268,654.40	(3,877.82)	1,264,776.35	These amounts do not agree with the actual receipts of the local governments in fiscal year 2021-22 due to the lag in the collection/distribution cycle.					
Catawba.....	0.00%	(1,013.45)	-	3.64	(1,009.81)	Moore.....	0.00%	(196.17)	-	0.67	(195.50)	The amounts in the table reflect local sales and use taxes collected by the NC Department of Revenue during fiscal year 2021-22 along with allocations and net distributable proceeds to be issued to the local governments.					
Chatham.....	1.58%	190.17	1,909,022.76	(5,835.90)	1,903,377.03	Nash.....	1.16%	(1,129.32)	1,401,561.00	(4,280.22)	1,396,151.46						
Cherokee.....	0.24%	-	289,978.20	(886.39)	289,091.81	New Hanover.....	0.00%	3,991.15	-	(10.86)	3,980.29						
Chowan.....	0.26%	(553.49)	314,142.96	(958.69)	312,630.78	Northampton.....	0.94%	197.41	1,135,747.69	(3,472.12)	1,132,472.98						
Clay.....	0.32%	-	386,637.60	(1,181.78)	385,455.82	Onslow.....	1.10%	457.95	1,329,066.48	(4,063.67)	1,325,460.76						
Cleveland.....	1.43%	(1,732.73)	1,727,786.40	(5,276.45)	1,720,777.22	Orange.....	0.33%	96.33	398,719.92	(1,219.04)	397,597.21						
Columbus.....	2.63%	313.59	3,177,677.28	(9,714.01)	3,168,276.86	Pamlico.....	0.40%	(0.01)	483,296.88	(1,477.29)	481,819.58						
Craven.....	1.01%	437.00	1,220,324.64	(3,731.45)	1,217,030.19	Pasquotank.....	0.02%	(25.95)	24,164.88	(73.80)	24,065.13						
Cumberland.....	0.06%	(1,281.43)	72,494.52	(217.28)	70,995.81	Pender.....	1.69%	(958.95)	2,041,929.48	(6,238.77)	2,034,731.76						
Currituck.....	0.00%	300.88	-	(0.83)	300.05	Perquimans.....	0.50%	(2.84)	604,121.16	(1,846.61)	602,271.71						
Dare.....	0.00%	27.54	-	(0.04)	27.50	Person.....	0.74%	(116.41)	894,099.36	(2,732.63)	891,250.32						
Davidson.....	4.96%	(157.02)	5,992,881.73	(18,317.77)	5,974,406.94	Pitt.....	0.16%	(1,027.20)	193,318.80	(587.42)	191,704.18						
Davie.....	1.14%	(0.56)	1,377,396.12	(4,210.23)	1,373,185.33	Polk.....	0.74%	(10.73)	894,099.36	(2,732.93)	891,355.70						
Duplin.....	1.97%	(108.31)	2,380,237.32	(7,275.32)	2,372,853.69	Randolph.....	4.27%	(60.07)	5,159,194.56	(15,769.68)	5,143,364.81						
Durham.....	0.00%	165.06	-	(0.18)	164.88	Richmond.....	0.54%	-	652,450.92	(1,994.28)	650,456.64						
Edgecombe.....	1.86%	(204.31)	2,247,330.60	(6,868.76)	2,240,257.53	Robeson.....	3.00%	(1,097.33)	3,624,726.85	(11,075.84)	3,612,553.68						
Forsyth.....	0.00%	(1,769.87)	-	6.24	(1,763.63)	Rockingham.....	2.18%	(6.74)	2,633,968.20	(8,051.18)	2,625,910.28						
Franklin.....	2.44%	(652.93)	2,948,111.16	(9,009.57)	2,938,448.66	Rowan.....	3.90%	(1,505.77)	4,712,144.88	(14,398.63)	4,696,240.48						
Gaston.....	1.96%	(1,518.71)	2,368,154.88	(7,233.78)	2,359,402.39	Rutherford.....	1.63%	14.09	1,969,434.96	(6,019.92)	1,963,429.13						
Gates.....	0.68%	(9.16)	821,604.84	(2,511.30)	819,084.38	Sampson.....	2.10%	(173.36)	2,537,308.80	(7,755.18)	2,529,380.26						
Graham.....	0.31%	-	374,555.16	(1,144.86)	373,410.30	Scotland.....	0.83%	3.99	1,002,841.20	(3,065.38)	999,779.81						
Granville.....	1.87%	66.09	2,259,413.04	(6,906.40)	2,252,572.73	Stanly.....	1.04%	(5.36)	1,256,571.96	(3,840.89)	1,252,725.71						
Greene.....	1.20%	-	1,449,890.64	(4,431.85)	1,445,458.79	Stokes.....	1.99%	19.56	2,404,402.20	(7,349.51)	2,397,072.25						
Guilford.....	0.00%	(3,760.88)	-	11.66	(3,749.22)	Surry.....	0.00%	117.00	-	(0.36)	116.64						
Halifax.....	0.76%	(66.01)	918,264.24	(2,806.61)	915,391.62	Swain.....	0.32%	-	386,637.60	(1,181.78)	385,455.82						
Harnett.....	5.17%	(99.17)	6,246,612.01	(19,093.57)	6,227,419.27	Transylvania.....	0.16%	(82.64)	193,318.80	(590.70)	192,645.46						
Haywood.....	0.05%	(30.81)	60,412.08	(184.56)	60,196.71	Tyrrell.....	0.15%	-	181,236.36	(553.98)	180,682.38						
Henderson.....	0.68%	787.80	821,604.84	(2,513.52)	819,879.12	Union.....	4.35%	(460.84)	5,255,853.96	(16,063.95)	5,239,329.17						

††§ 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 2021-22, a sum of \$120,848,393.23 of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)].

TABLE 60A. ARTICLE 43. LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

Fiscal year	Article 43. [Part 2, Part 4]			Part 2. Mecklenburg County [§ 105-507 - § 105-507.4]			Part 4. Regional Public Transportation Authority (Triangle) [§ 105-509, - 509.1]									
	Net collections [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	-
2021-22..	307,828,887.96	(517,438.23)	307,311,449.73	138,359,226.87	(233,042.19)	138,126,184.68	39,818,895.48	(66,819.38)	39,752,076.10	9,415,307.09	(15,712.84)	9,399,594.25	120,235,458.52	(201,863.82)	120,033,594.70	-

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
2021-22..	135.67	(0.38)	135.29

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 2021-2022

County	Effective date of levy	Net collections [0.25¢ rate] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	823,817.95	(2,504.68)	821,313.27
Anson.....	April 1, 2015	523,285.35	(1,593.68)	521,691.67
Ashe.....	April 1, 2015	1,016,175.89	(3,124.80)	1,013,051.09
Bertie.....	July 1, 2020	309,118.63	(944.71)	308,173.92
Buncombe.....	April 1, 2012	18,627,524.50	(56,974.79)	18,570,549.71
Cabarrus.....	October 1, 2011	12,254,691.97	(37,318.23)	12,217,373.74
Catawba.....	April 1, 2008	8,082,084.11	(24,632.74)	8,057,451.37
Chatham.....	October 1, 2020	2,909,840.12	(8,876.05)	2,900,964.07
Cherokee.....	October 1, 2016	1,293,757.36	(3,960.82)	1,289,796.54
Clay.....	October 1, 2018	363,624.76	(1,109.33)	362,515.43
Cumberland.....	October 1, 2008	14,795,454.48	(45,098.63)	14,750,355.85
Davidson.....	October 1, 2014	5,121,913.93	(15,583.52)	5,106,330.41
Duplin.....	January 1, 2011	1,381,021.17	(4,220.44)	1,376,800.73
Durham.....	April 1, 2012	20,779,818.59	(63,211.56)	20,716,607.03
Edgecombe.....	April 1, 2013	1,382,075.73	(4,229.88)	1,377,845.85
Forsyth.....	July 1, 2020	19,142,923.62	(58,222.38)	19,084,701.24
Gaston.....	October 1, 2018	9,082,324.89	(27,628.94)	9,054,695.95
Graham.....	April 1, 2019	282,908.18	(867.09)	282,041.09
Greene.....	April 1, 2013	263,502.57	(798.69)	262,703.88
Halifax.....	January 1, 2012	1,638,658.97	(5,007.28)	1,633,651.69
Harnett.....	April 1, 2014	3,675,759.27	(11,176.07)	3,664,583.20
Haywood.....	October 1, 2008	2,910,636.05	(8,911.41)	2,901,724.64
Hertford.....	July 1, 2010	666,780.93	(2,032.07)	664,748.86
Jackson.....	October 1, 2016	2,303,959.16	(7,078.82)	2,296,880.34
Jones.....	October 1, 2018	160,156.28	(488.32)	159,667.96
Lee.....	July 1, 2010	2,935,832.05	(8,943.83)	2,926,888.22
Lincoln.....	October 1, 2018	3,616,179.81	(11,008.52)	3,605,171.29
Madison.....	October 1, 2020	565,032.02	(1,725.04)	563,306.98
Martin.....	April 1, 2008	679,763.42	(2,074.48)	677,688.94
Montgomery.....	April 1, 2012	745,935.19	(2,276.68)	743,658.51
Moore.....	April 1, 2019	5,258,454.24	(16,049.41)	5,242,404.83
New Hanover.....	October 1, 2010	16,542,581.85	(50,577.68)	16,492,004.17
Onslow.....	October 1, 2010	8,234,578.36	(25,136.73)	8,209,441.63
Orange.....	April 1, 2012	4,988,334.65	(15,247.39)	4,973,087.26
Pasquotank.....	October 1, 2018	1,796,464.77	(5,467.37)	1,790,997.40
Pitt.....	April 1, 2008	7,620,868.55	(23,227.12)	7,597,641.43
Randolph.....	July 1, 2010	4,385,585.24	(13,344.91)	4,372,240.33
Robeson.....	January 1, 2011	3,493,842.77	(10,672.89)	3,483,169.88
Rockingham.....	October 1, 2018	2,885,771.21	(8,824.10)	2,876,947.11
Rowan.....	July 1, 2010	5,027,905.82	(15,266.67)	5,012,639.15
Rutherford.....	October 1, 2018	2,268,361.05	(6,925.63)	2,261,435.42
Sampson.....	April 1, 2008	1,663,831.68	(5,066.06)	1,658,765.62
Stanly.....	April 1, 2019	2,586,486.83	(7,873.57)	2,578,613.26
Surry.....	April 1, 2008	3,261,115.83	(9,926.46)	3,251,189.37
Swain.....	April 1, 2019	610,043.03	(1,880.96)	608,162.07
Wilkes.....	October 1, 2010	2,560,813.70	(7,760.32)	2,553,053.38
Totals.....		211,519,596.53	(644,870.75)	210,874,725.78

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 2021-22 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 2021-22 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 taxes	Total municipal			
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	6,587,822,121	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	
2021-22	8,664,852,691	350,273,103	162,123,623	2,927,369,985	60,263,231	12,164,882,632	3,562,012,723	126,457,366	1,613,146,024	453,735,896	5,755,352,009	614,364,040	18,534,598,682	

Detail may not add to totals due to rounding. Refer to Tables 63, 65, 75, and 77 for details of county levies and tax revenues and to Tables 63, 66, and 76 for details of municipal levies and tax revenues.

Information compiled from source data provided by the NCDOR Local Government Division.

The table summarizes tax revenue data for counties, municipalities, and special districts which are provided in the various tables of Part V of this publication; the property tax amounts are levies (not collections), while the remainder of the data are either actual collections or distributions. License taxes, local land transfer taxes, occupancy taxes and meals taxes are collections reported by local governments for the preceding fiscal year. For example, †the county levied license, local land transfer, occupancy, and meals taxes shown alongside the fiscal year 2021-22 designation reflect levies collected by the county governments during the July 1, 2020 through June 30, 2021 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

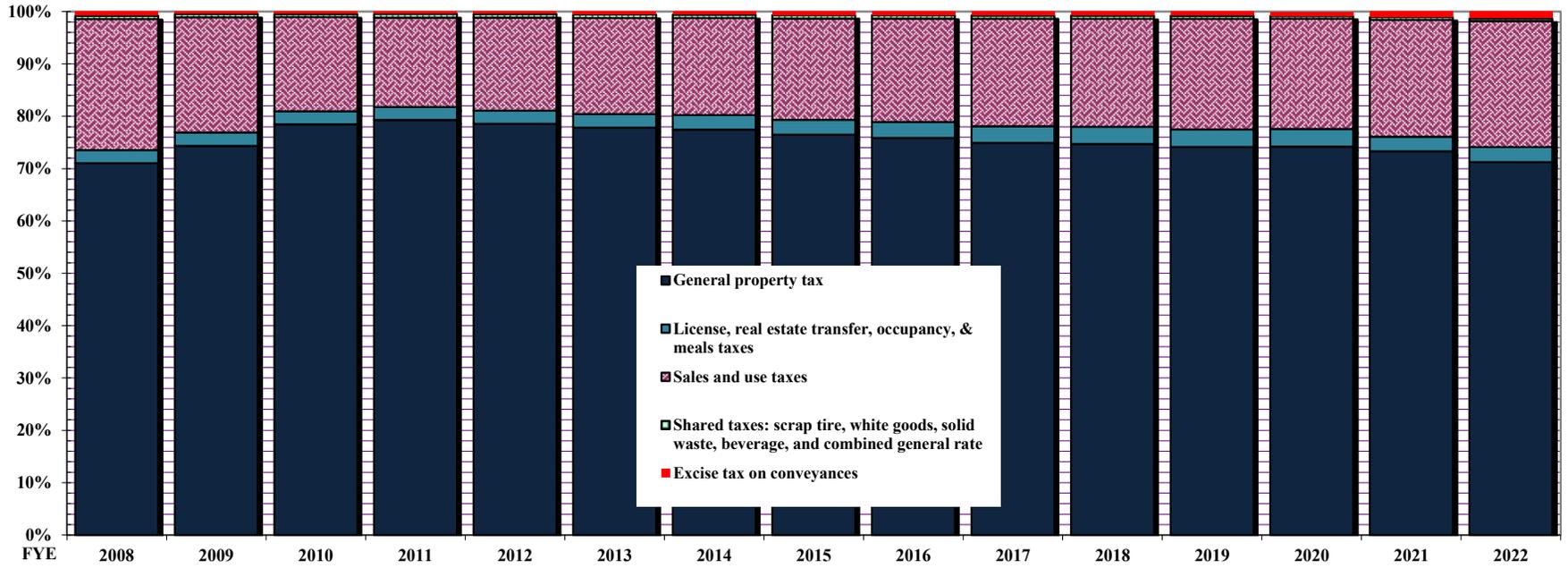


Figure 61.2 Components of Municipal Tax Levies

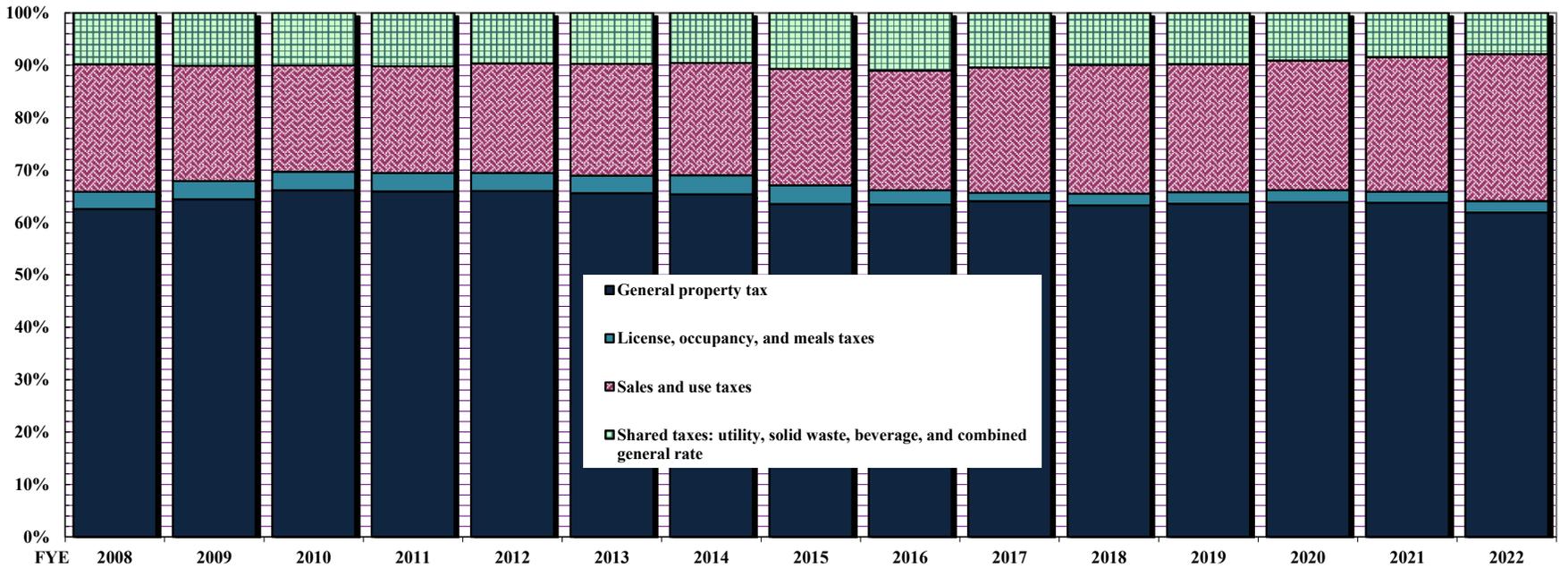


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues					Municipal revenues					District and township	Total
	Locally levied taxes	Excise tax on conveyances	Shares of State administered taxes*,†	State aid: (reimbursements for lost revenue) ††	Total	Locally levied taxes	Shares of State administered taxes†	State street-aid [Powell Bill allocation]	State aid: (reimbursements for lost revenue) ††	Total		
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2021-22..	11,942,495,778	162,123,623	60,263,231	246,619,364	12,411,501,996	5,301,616,113	453,735,896	159,239,762	-	5,914,591,771	614,364,040	18,940,457,807

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.

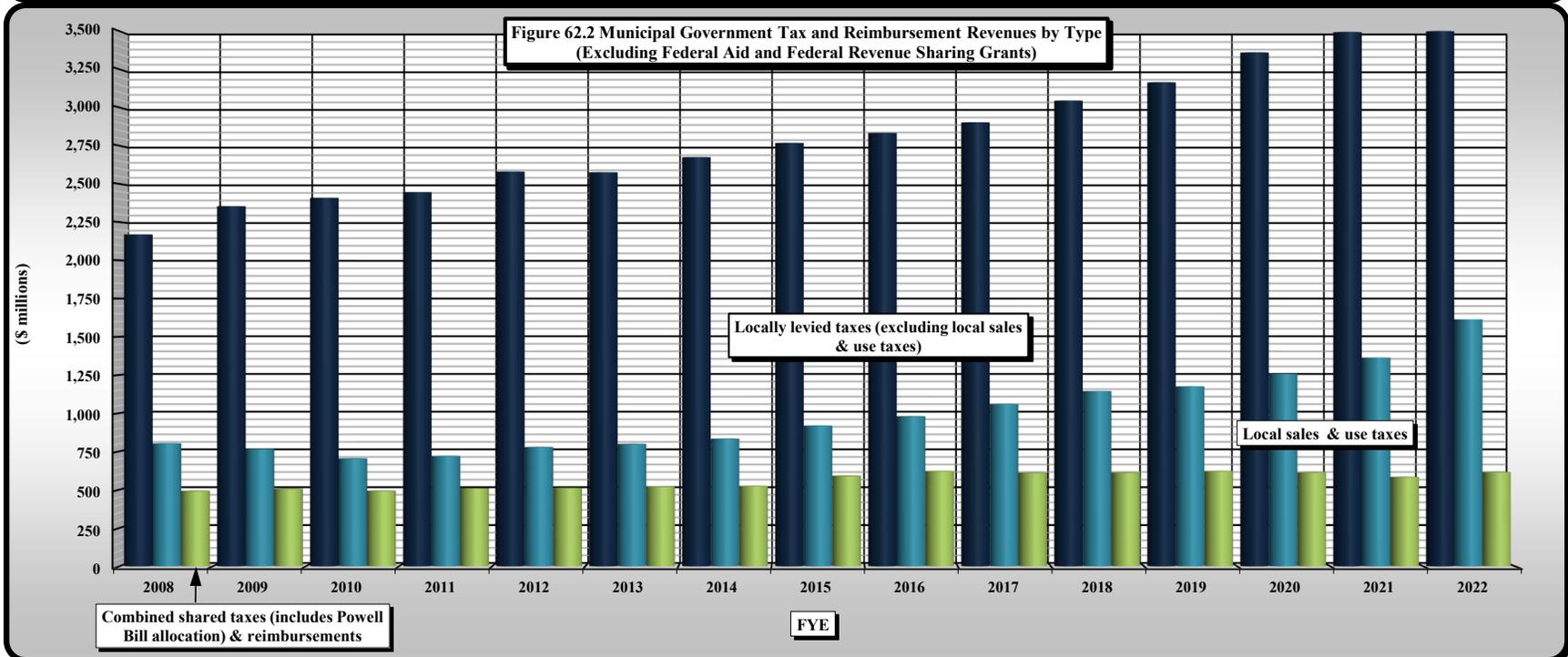
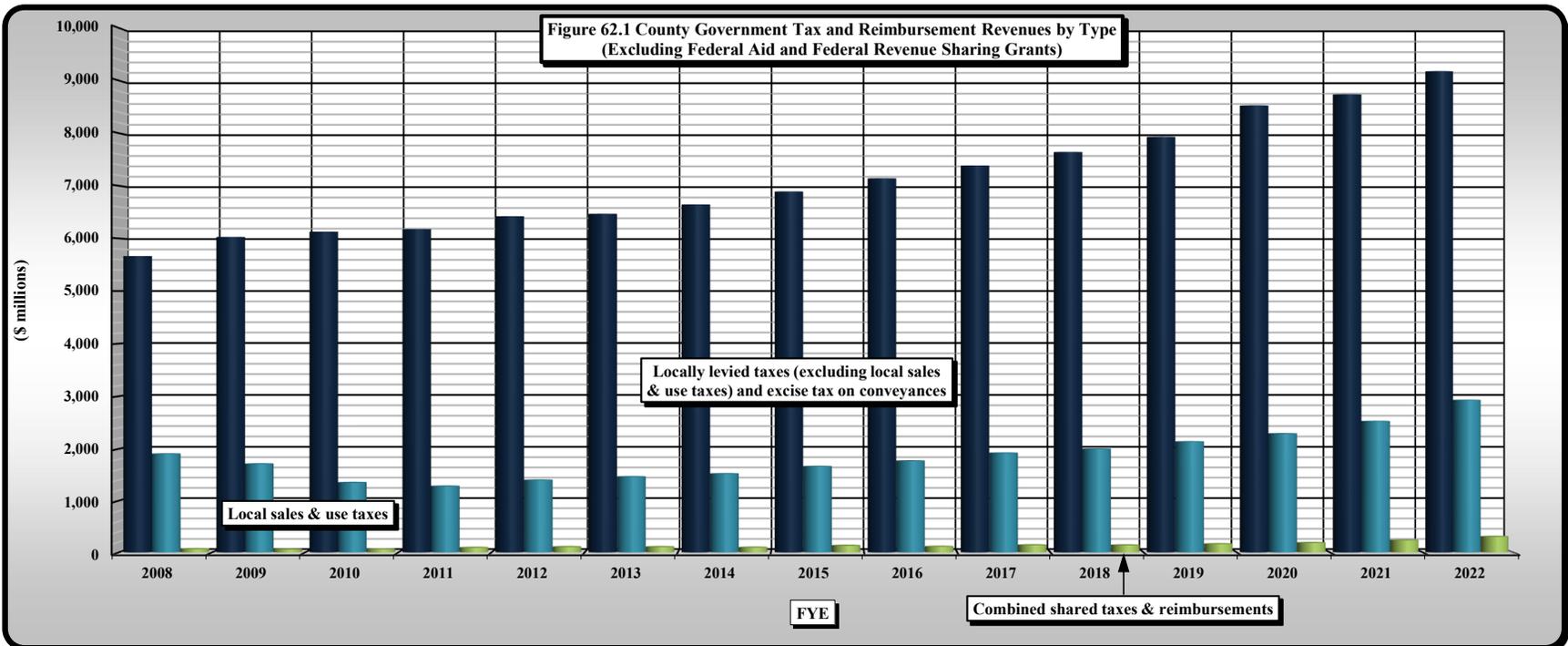
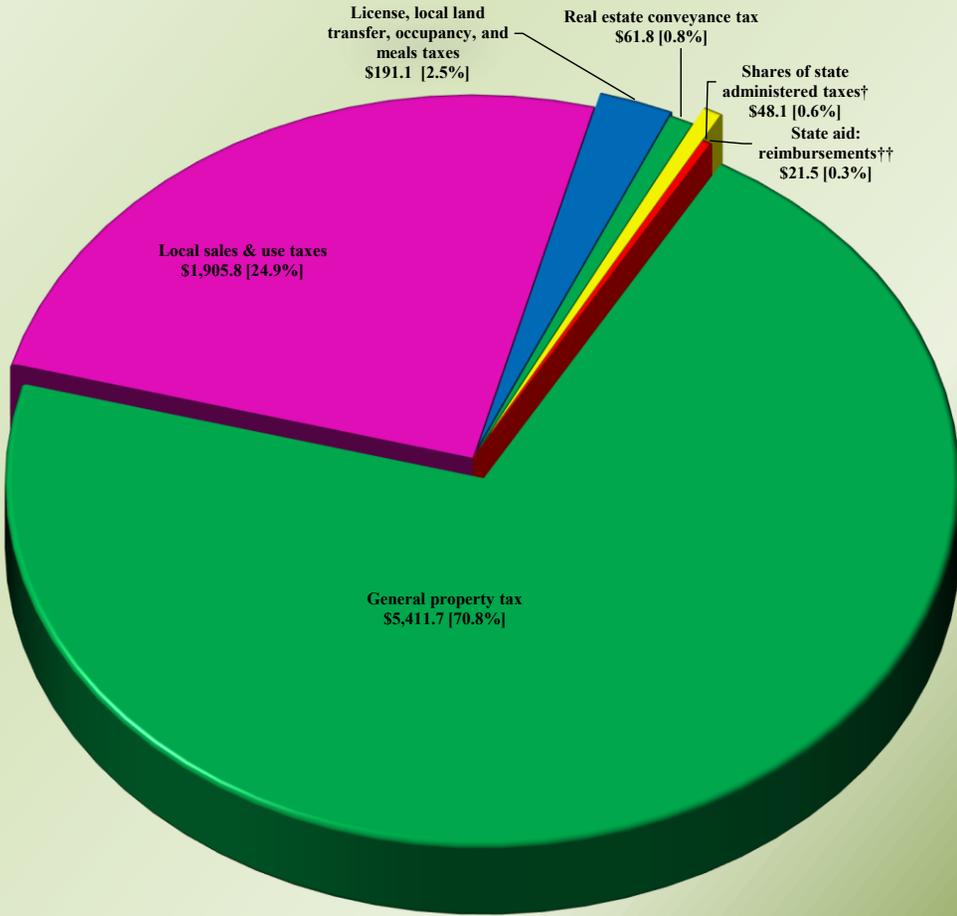
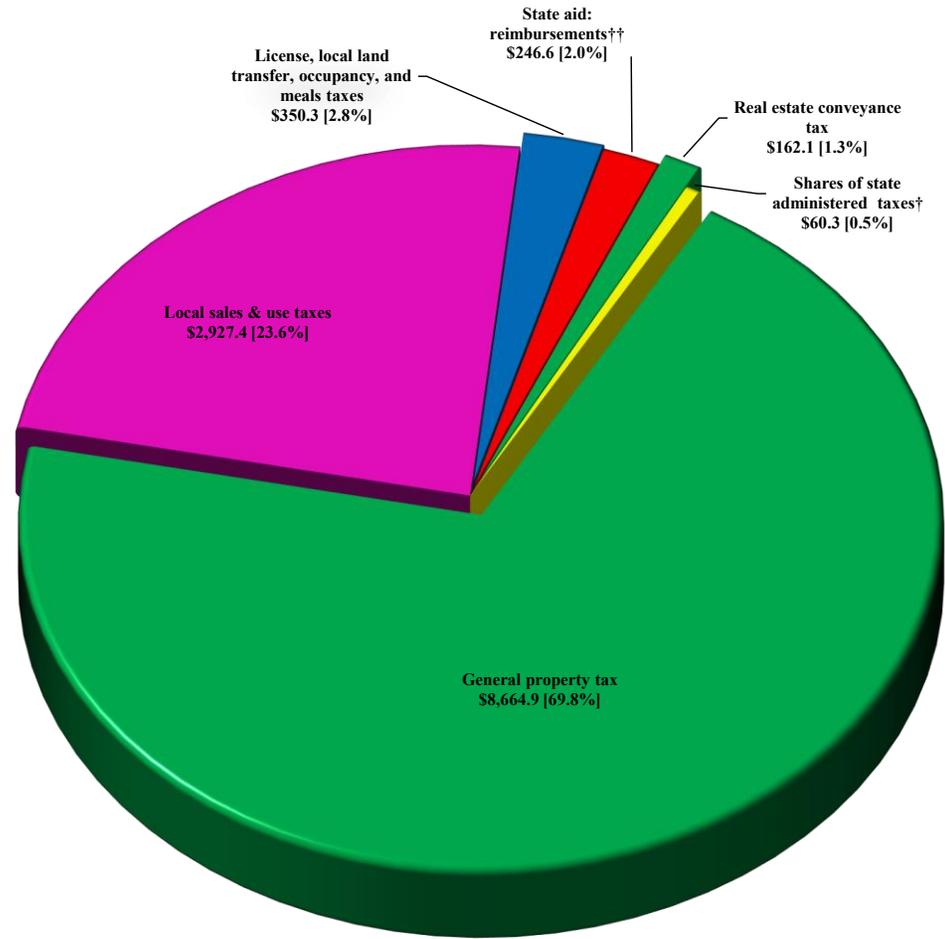


Figure 62.3 Fiscal Year 2007-2008
[amounts in \$ millions]



†,†† 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.

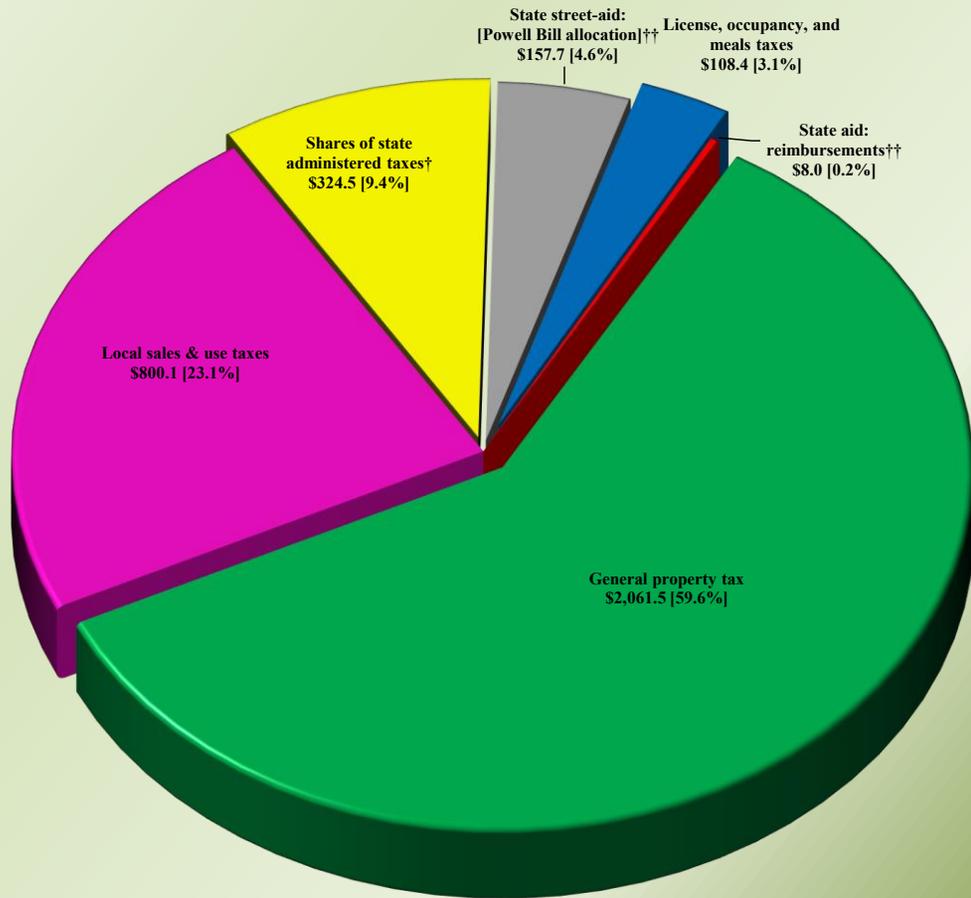
Figure 62.4 Fiscal Year 2021-2022
[amounts in \$ millions]



†,†† 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.

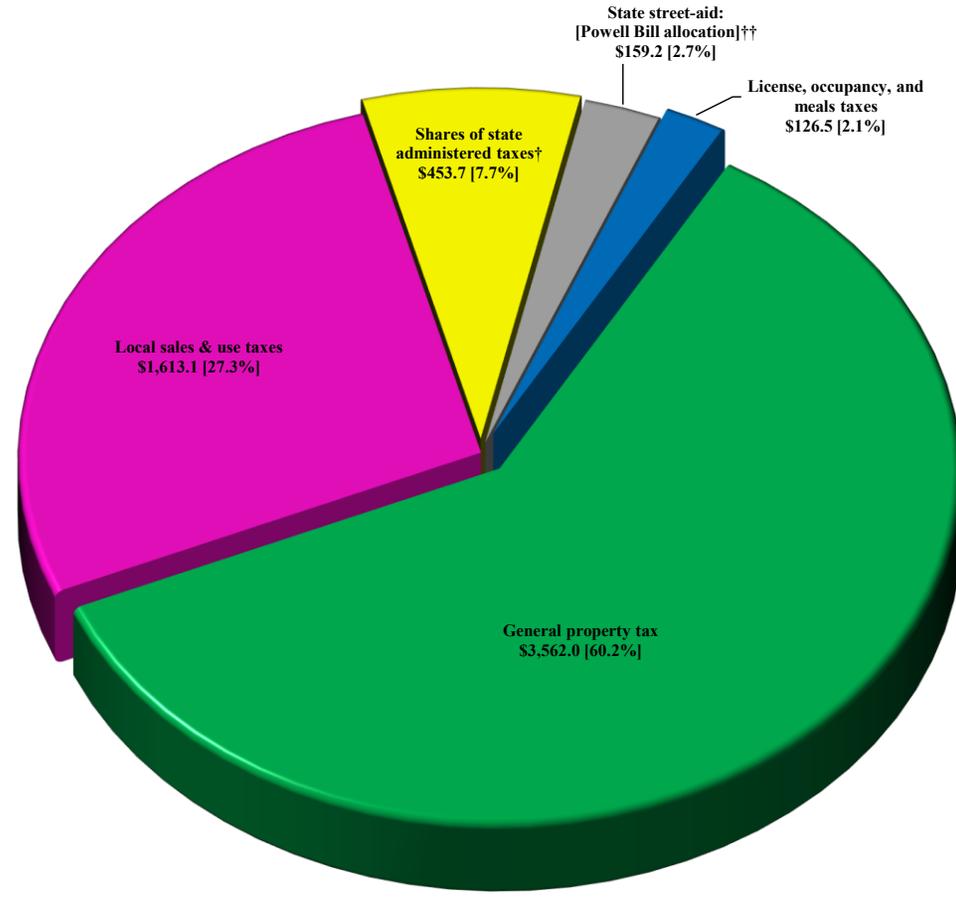
MUNICIPAL GOVERNMENT REVENUES BY SOURCE COMPARISON: FISCAL YEARS 2007-2008 and 2021-2022

Figure 62.5 Fiscal Year 2007-2008
[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 2021-2022
[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											Total municipal shares including [Powell Bill allocation]	Combined county and municipal shares of state levies
	White goods disposal tax	Scrap fire disposal tax	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/ piped natural gas excise taxes	State sales and use tax: 7% combined general rate				Total county shares	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/ piped natural gas excise taxes	State sales and use tax: 7% combined general rate				State street-aid [Powell Bill allocation]						
						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				
2021-22	3,954,753	16,961,770	4,477,732	13,864,418	-	642,588	4,253	44,263	20,313,455	60,263,231	4,477,732	23,797,391	-	329,712,697	22,400,553	25,488,572	47,858,951	159,239,762	612,975,658	673,238,889				

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

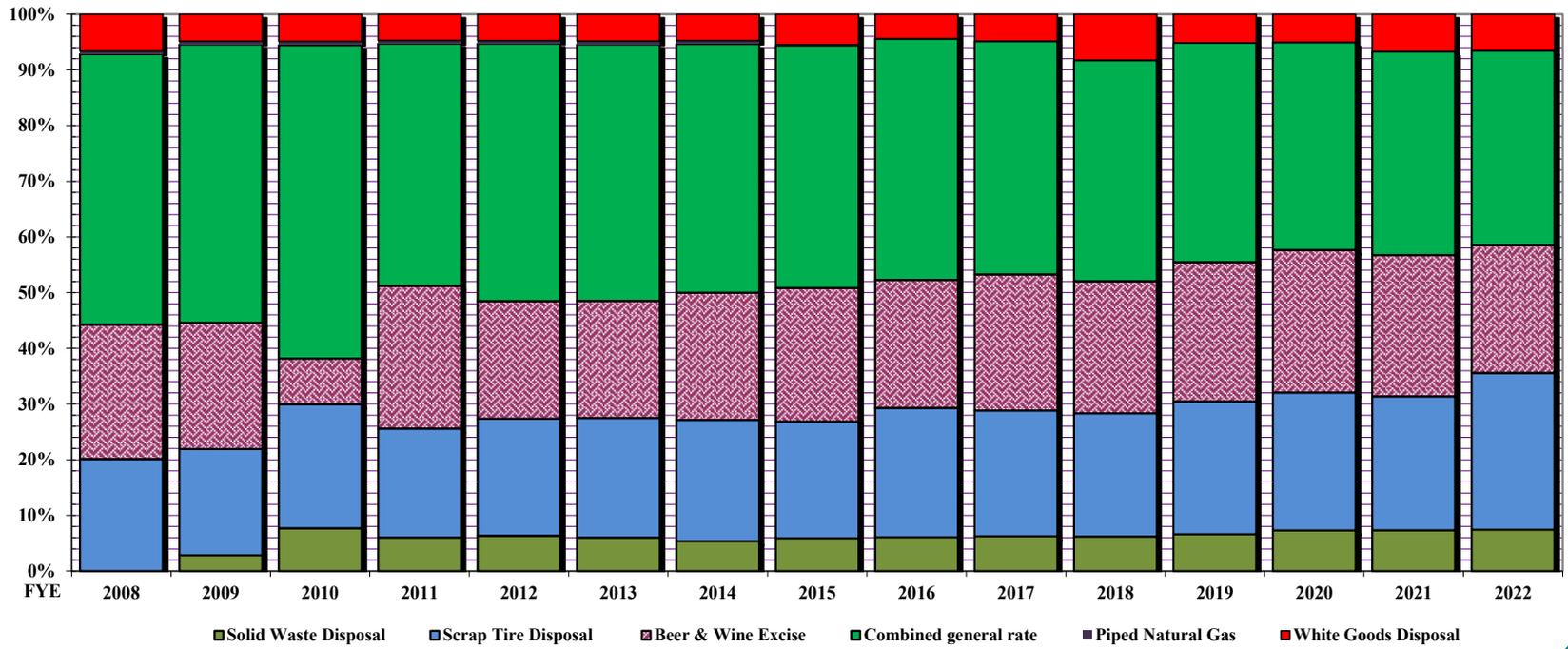


Figure 63.2 Components of Municipal Portions of State Shared Taxes

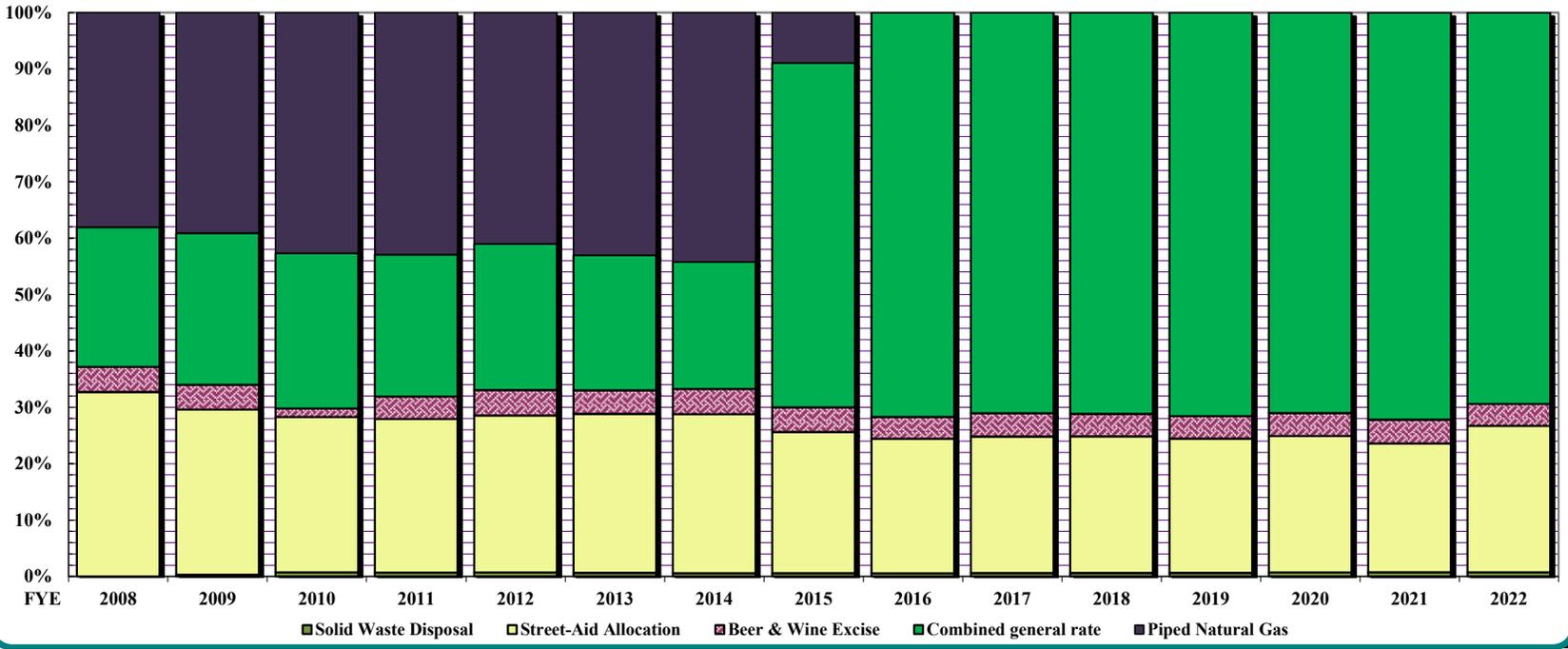


TABLE 64. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

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	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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
2021-22.....	-	-	-	-	-	246,619,364	246,619,364	-	-	-	-	-	-	246,619,364

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	-	2021-22	-
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 2021-2022

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	State aid:		County Shares of State Levied Taxes:							Total	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Sales and Use tax: 7% combined general rate					
	Taxes collected during fiscal year 2020-2021 according to tax type††:					County share: local government sales taxes [see notes a,b,c]	Electricity† § 105-164.44K							Piped natural gas† § 105-164.44L	Telecommunications† § 105-164.44F	Video programming § 105-164.44I			
	County-wide property tax	License	Land Transfer	Meals	Gross Receipts												Occupancy		
Alamance.....	103,021,511	90,485	-	-	59,032	854,524	40,887,011	2,073,619	2,474,806	60,587	235,027	277,461	71,732	-	-	-	-	170,750	150,276,543
Alexander.....	22,195,585	9,300	-	-	-	-	11,433,764	202,849	1,935,372	34,748	135,161	59,748	19,737	-	-	-	-	140,875	36,167,139
Alleghany.....	11,676,248	4,940	-	-	-	159,193	3,100,388	152,326	364,029	9,238	35,862	17,864	1,254	-	-	-	-	88,920	15,610,262
Anson.....	16,821,009	1,055	-	-	-	36,499	4,836,894	111,071	-	13,576	-	36,471	-	-	-	-	-	17,455	21,874,031
Ashe.....	21,534,759	7,410	-	-	2,623	598,233	9,861,994	341,285	331,693	23,879	-	43,510	3,061	-	-	-	-	69,130	32,817,577
Avery.....	23,564,466	8,520	-	-	-	-	8,604,345	641,216	230,800	14,959	-	28,990	9,572	-	-	-	-	43,298	33,146,166
Beaufort.....	38,131,170	2,250	-	-	38,173	-	12,477,910	319,274	530,211	32,190	124,231	73,335	24,228	-	-	-	-	97,995	51,850,966
Bertie.....	12,242,782	5,048	-	-	59	-	3,593,900	50,387	-	12,541	48,153	29,661	2,061	-	-	-	-	2,557	15,987,150
Bladen.....	25,314,671	830	-	-	-	-	7,974,975	189,830	71,867	23,436	-	49,686	3,392	-	-	-	-	30,072	33,658,759
Brunswick.....	152,211,570	73,515	-	-	-	2,337,074	39,752,148	4,602,365	7,336,036	68,098	263,838	225,163	74,366	-	-	-	-	380,262	207,324,435
Buncombe.....	234,867,353	206,965	-	-	970,312	27,268,424	119,725,584	a 4,798,088	2,041,742	151,853	602,076	434,959	143,532	-	-	-	-	1,323,539	392,534,427
Burke.....	52,616,922	20,442	-	-	54,134	614,477	20,760,191	571,652	2,099,817	57,320	222,602	143,299	21,910	-	-	-	-	212,704	77,395,470
Cabarrus.....	220,544,736	515,609	-	-	343,487	3,748,424	70,096,353	3,782,930	7,004,835	52,918	-	362,817	-	-	-	-	-	474,583	306,926,691
Caldwell.....	52,838,669	35,370	-	-	4,910	213,904	15,488,491	498,242	1,752,402	42,241	-	131,830	43,540	-	-	-	-	316,766	71,366,366
Camden.....	10,659,681	3,605	983,763	-	930	17,522	3,120,013	111,825	676,714	10,436	41,041	16,894	5,578	642,588	4,253	44,263	-	55,900	16,395,006
Carteret.....	55,323,696	56,480	-	-	69,725	11,454,921	23,804,615	1,737,294	2,303,167	37,960	146,699	110,884	36,627	-	-	-	-	349,903	95,431,971
Caswell.....	12,919,045	5,320	-	-	-	23,512	5,798,982	91,555	746,313	20,859	81,722	37,065	-	-	-	-	-	11,780	19,736,152
Catawba.....	111,728,403	35,105	-	-	239,877	-	49,812,498	1,775,766	2,514,689	85,771	336,955	260,307	85,920	-	-	-	-	505,920	167,381,210
Chatham.....	92,014,162	29,840	-	-	24,583	131,594	24,192,882	1,741,411	5,033,446	60,365	239,513	123,793	40,859	-	-	-	-	190,773	123,823,220
Cherokee.....	19,264,970	6,100	-	-	6,737	709,200	11,428,593	446,704	21,701	25,684	100,966	46,804	-	-	-	-	-	42,916	32,100,375
Chowan.....	11,674,661	5,580	1,023,874	-	61	201,948	4,181,749	122,824	374,065	9,353	36,652	22,368	7,387	-	-	-	-	12,561	17,673,083
Clay.....	8,893,761	5,100	-	-	-	128,321	4,103,258	193,472	231,145	10,797	42,026	18,149	5,995	-	-	-	-	18,709	13,650,733
Cleveland.....	72,303,422	21,920	-	-	69,880	743,924	25,456,881	747,107	-	57,722	-	161,840	53,426	-	-	-	-	234,109	99,850,231
Columbus.....	34,555,159	18,120	-	-	23,933	178,189	12,939,479	264,861	-	37,172	-	83,830	21,918	-	-	-	-	76,547	48,199,207
Craven.....	57,395,381	53,043	-	-	125,918	1,744,191	24,435,961	1,171,342	3,839,994	44,224	173,825	165,352	54,592	-	-	-	-	245,462	89,449,286
Cumberland...	194,481,159	105,777	-	7,741,728	926,779	6,519,478	74,649,208	3,365,731	328,424	90,636	359,625	541,656	-	-	-	-	-	440,385	289,550,585
Currituck.....	37,284,547	468,701	11,672,841	-	-	16,650,164	16,449,082	1,010,687	516,043	28,336	112,484	45,671	15,072	-	-	-	-	310,342	84,563,970
Dare.....	68,260,503	62,467	17,017,078	3,043,780	-	43,819,793	29,239,873	c 1,818,811	97,555	17,438	67,509	60,212	-	-	-	-	-	102,453	163,607,473
Davidson.....	94,749,681	34,995	-	-	35,662	-	42,023,678	1,324,263	5,488,561	107,685	424,114	274,220	90,522	-	-	-	-	721,559	145,274,940
Davie.....	39,007,823	17,220	-	-	3,334	120,434	12,728,958	450,219	1,474,698	33,274	130,011	69,568	22,968	-	-	-	-	98,430	54,156,936
Duplin.....	34,615,571	28,245	-	-	14,971	232,016	14,077,612	207,841	1,663,135	38,480	-	82,955	13,570	-	-	-	-	15,984	50,990,381
Durham.....	339,918,928	119,636	-	-	463,392	5,895,542	92,528,546	b 7,620,630	11,250,028	38,804	147,508	524,458	173,068	-	-	-	-	365,411	459,045,951
Edgecombe.....	33,337,048	25,444	-	-	8,945	67,794	10,494,849	238,796	-	19,720	75,510	80,444	-	-	-	-	-	35,912	44,384,462
Forsyth.....	292,076,127	223,683	-	-	1,970,980	4,245,060	104,708,292	4,178,956	4,706,063	60,811	237,648	619,295	-	-	-	-	-	475,279	413,502,193
Franklin.....	53,134,439	2,606	-	-	-	76,549	20,542,549	1,161,207	2,826,434	60,199	235,565	112,186	37,042	-	-	-	-	110,822	78,299,599

a Includes \$26,073,037.74 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, \$38,390,310.32.

c Excludes the following amount for Beach Nourishment in Dare County: \$74.84.

† 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								Sales and Use tax: 7% combined general rate									
	County-wide property tax	Taxes collected during fiscal year 2020-2021 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	Electricity† § 105-164.44K	Piped natural gas† § 105-164.44L	Telecommunications† § 105-164.44F		Video programming § 105-164.44I
		License	Land Transfer	Meals	Gross Receipts	Occupancy												
[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]			
Gaston.....	175,285,651	393,529	-	-	325,679	1,522,834	62,961,415	3,029,217	4,527,932	78,937	307,975	368,183	121,500	-	-	-	355,229	249,278,081
Gates.....	7,697,420	1,145	-	-	-	-	3,009,950	33,230	651,052	10,532	40,176	17,463	5,775	-	-	-	1,035	11,467,778
Graham.....	7,795,829	5,625	-	-	-	408,087	3,150,299	86,711	-	7,550	-	13,254	2,252	-	-	-	3,140	11,472,747
Granville.....	44,163,479	12,230	-	-	-	223,762	11,268,729	492,743	3,652,117	38,207	150,163	98,930	25,619	-	-	-	62,088	60,188,068
Greene.....	10,006,571	5,750	-	-	-	-	5,239,381	64,098	850,963	18,539	72,784	33,324	11,004	-	-	-	85,021	16,387,435
Guilford.....	403,055,366	129,855	-	-	838,525	4,226,662	117,829,126	6,571,228	5,166,130	94,155	370,987	876,432	289,275	-	-	-	669,531	540,117,271
Halifax.....	31,249,557	20,213	-	-	35,885	942,701	13,025,145	213,342	-	27,970	108,447	79,581	-	-	-	-	70,189	45,773,031
Harnett.....	72,774,775	-	-	-	-	61,755	40,319,519	1,576,116	6,149,659	109,822	-	217,348	-	-	-	-	175,602	121,384,596
Haywood.....	51,584,006	226,983	-	-	39,785	2,560,596	21,489,596	753,441	598,390	45,005	175,954	101,066	-	-	-	-	280,482	77,855,306
Henderson.....	95,756,717	14,688	-	-	49,058	2,957,078	36,201,688	1,675,108	4,968,636	80,406	315,639	189,188	-	-	-	-	432,192	142,640,397
Hertford.....	14,483,469	9,192	-	-	17,000	55,004	6,158,944	52,166	-	13,356	51,110	35,615	-	-	-	-	27,194	20,903,050
Hoke.....	30,006,569	2,366,749	-	-	8,841	-	13,000,333	476,936	2,266,747	48,149	188,335	85,205	-	-	-	-	17,263	48,465,128
Hyde.....	7,461,105	1,825	-	-	-	963,298	2,053,590	92,446	103,405	4,725	18,118	7,631	-	-	-	-	2,206	10,708,347
Iredell.....	149,974,734	43,866	-	-	281,482	-	52,357,144	3,718,334	4,710,833	105,497	411,175	301,570	99,506	-	-	-	409,009	212,413,150
Jackson.....	41,283,748	32,554	-	-	8,095	2,109,686	20,118,536	1,203,952	1,879,270	39,995	157,287	70,228	23,189	-	-	-	56,024	66,982,564
Johnston.....	175,018,074	102,924	-	-	-	761,525	61,064,290	3,389,382	8,414,903	153,301	614,084	348,210	114,868	-	-	-	342,635	250,324,196
Jones.....	7,095,654	4,100	-	-	-	-	2,632,243	52,802	132,658	7,985	30,949	15,156	-	-	-	-	4,131	9,975,679
Lee.....	50,287,098	5,402	-	-	147,056	282,139	20,283,326	772,652	681,882	31,585	60,322	102,072	33,678	-	-	-	183,685	72,870,896
Lenoir.....	36,002,509	17,340	-	-	37,211	238,125	14,141,039	244,973	-	32,475	126,942	89,990	-	-	-	-	129,886	51,060,490
Lincoln.....	74,025,698	49,080	-	-	47,137	193,874	32,631,438	1,303,330	2,684,325	76,408	301,712	141,163	21,862	-	-	-	197,350	111,673,377
Macon.....	33,515,298	95,190	-	-	38,326	2,110,021	15,446,886	771,587	-	31,924	-	59,912	19,774	-	-	-	74,543	52,163,461
Madison.....	13,978,920	12,720	-	-	-	803,148	6,367,572	256,674	357,019	18,177	-	34,800	9,054	-	-	-	13,978	21,852,061
Martin.....	16,609,308	4,606	-	-	11,952	224,090	6,110,926	68,595	-	14,154	55,262	35,988	-	-	-	-	28,189	23,163,070
McDowell.....	27,509,491	11,120	-	-	-	1,018,851	13,947,695	352,509	579,511	36,431	-	72,910	24,081	-	-	-	144,600	43,697,199
Mecklenburg..	1,205,225,444	163,750	-	33,168,960	4,907,204	31,669,886	334,288,397	b 28,793,703	985,647	65,249	264,639	1,805,034	466,746	-	-	-	624,888	1,642,429,548
Mitchell.....	10,866,280	4,740	-	-	-	120,091	4,659,561	118,532	233	12,381	-	24,251	8,007	-	-	-	43,241	15,857,317
Montgomery..	22,090,960	8,440	-	-	926	113,148	7,120,911	303,204	500,422	18,802	72,423	42,500	-	-	-	-	15,045	30,286,782
Moore.....	74,719,487	44,700	-	-	102,228	2,193,737	30,193,156	1,665,662	5,254,447	46,043	177,556	162,722	53,723	-	-	-	13,168	114,626,629
Nash.....	55,543,561	209,480	-	-	88,937	1,649,454	20,698,185	669,041	119,971	41,702	163,848	154,445	50,991	-	-	-	150,870	79,540,486
New Hanover..	228,555,631	692,446	-	-	808,749	8,756,877	98,699,996	5,408,437	4,354,906	99,616	393,054	368,796	121,791	-	-	-	1,066,798	349,327,096
Northampton.	20,737,709	5,291	-	-	-	188,064	3,624,882	86,990	197,459	12,599	47,514	29,183	7,664	-	-	-	4,591	24,941,945
Onslow.....	109,078,561	11,331	-	-	236,417	3,228,624	60,047,346	2,769,040	11,843,107	120,721	478,181	332,973	109,933	-	-	-	883,769	189,140,002
Orange.....	179,941,132	431,919	-	-	73,780	822,048	29,239,198	b 2,500,843	13,057,962	55,763	220,268	240,526	79,383	-	-	-	255,053	226,917,874
Pamlico.....	12,057,284	4,605	-	-	-	-	3,945,604	193,118	505,891	7,423	28,738	20,269	6,698	-	-	-	8,525	16,778,155
Pasquotank....	26,239,130	9,375	2,262,705	-	103,651	726,019	12,858,743	351,653	705,383	22,169	87,306	65,560	16,953	-	-	-	202,078	43,650,725

b Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$72,307,764.44; Orange County, \$9,319,515.19.

TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	County Shares of State Levied Taxes:								Total	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:		Sales and Use tax: 7% combined general rate							
	County-wide property tax	Taxes collected during fiscal year 2020-2021 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†	Piped natural gas†	Telecommunications†		Video programming
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	§ 105-164.44K	§ 105-164.44L	§ 105-164.44F	§ 105-164.44I	[\$]		
Pender.....	54,028,717	41,034	-	-	-	34,574	19,683,260	1,411,458	1,996,782	52,938	205,294	98,905	-	-	-	-	246,631	77,799,594
Perquimans.....	9,639,981	13,228	947,905	-	-	22,920	3,077,813	114,883	692,862	10,667	41,513	21,325	1,496	-	-	-	15,835	14,600,428
Person.....	37,117,174	6,721	-	-	16,304	308,073	11,485,993	278,410	895,615	31,401	122,838	63,837	-	-	-	-	53,084	50,379,451
Pitt.....	106,291,081	7,200	-	-	282,564	1,787,186	41,339,842	1,505,365	4,354,777	59,649	229,698	280,126	92,547	-	-	-	318,969	156,549,004
Polk.....	18,135,163	9,360	-	-	-	469,788	5,826,380	294,772	746,870	16,601	-	32,175	10,639	-	-	-	18,855	25,560,603
Randolph.....	77,684,354	156,924	-	-	47,261	946,278	34,770,525	864,925	4,844,151	88,171	-	234,071	-	-	-	-	294,843	119,931,503
Richmond.....	29,897,189	8,372	-	-	44,820	427,336	11,692,654	203,187	-	26,023	65,912	70,224	18,267	-	-	-	174,528	42,628,511
Robeson.....	58,922,969	37,467	-	-	73,114	-	31,965,328	378,433	-	86,010	-	193,967	-	-	-	-	157,620	91,814,907
Rockingham.....	55,705,629	66,651	-	-	39,197	376,052	22,383,325	518,894	1,218,295	53,227	208,791	148,032	48,871	-	-	-	224,683	80,991,648
Rowan.....	93,585,184	90,859	-	-	151,636	891,509	35,459,432	1,288,214	1,850,839	80,626	320,504	236,905	61,184	-	-	-	351,338	134,368,232
Rutherford.....	47,717,169	10,375	-	-	32,158	2,592,134	19,818,575	610,546	419,750	47,261	-	106,017	35,028	-	-	-	31,699	71,420,712
Sampson.....	41,961,579	18,360	-	-	3,464	170,454	17,012,142	246,031	747,459	48,596	-	97,424	-	-	-	-	38,676	60,344,185
Scotland.....	24,277,795	12,000	-	-	18,535	303,398	9,873,123	144,607	-	17,903	69,946	55,861	18,452	-	-	-	46,247	34,837,867
Stanly.....	36,603,966	53,385	-	-	35,383	309,980	16,866,900	659,667	1,519,845	32,000	124,246	101,982	33,676	-	-	-	126,254	56,467,283
Stokes.....	30,868,675	20,862	-	-	-	-	12,396,032	262,002	2,102,741	36,924	142,902	72,944	17,627	-	-	-	87,299	46,008,009
Surry.....	38,566,254	33,658	-	-	37,285	149,706	25,372,454	397,176	947,645	54,562	212,697	116,493	8,230	-	-	-	177,803	66,073,963
Swain.....	7,182,210	7,800	-	-	-	1,762,904	5,766,037	157,161	421,717	12,701	-	22,981	5,583	-	-	-	27,681	15,366,774
Transylvania.....	41,987,706	-	-	-	-	1,797,986	12,009,697	656,879	1,273,454	25,076	96,931	54,288	-	-	-	-	90,384	57,992,401
Tyrrell.....	4,280,945	1,190	-	-	-	12,898	1,038,824	38,250	74,441	2,668	10,097	5,335	1,765	-	-	-	377	5,466,789
Union.....	215,261,688	133,800	-	-	232,497	-	66,471,710	4,414,842	14,275,878	75,415	296,202	386,342	-	-	-	-	445,172	301,993,546
Vance.....	25,748,038	15,016	-	-	42,382	341,235	12,996,827	185,034	-	28,058	107,912	69,958	23,114	-	-	-	102,354	39,659,928
Wake.....	1,160,030,275	439,300	-	29,225,463	4,123,684	15,715,504	231,970,868	25,759,377	44,296,230	202,035	814,536	1,819,544	600,313	-	-	-	1,385,522	1,516,382,651
Warren.....	20,568,704	1,440	-	-	-	-	5,080,522	209,986	204,088	17,072	66,334	30,643	-	-	-	-	9,776	26,188,567
Washington.....	8,646,560	35,648	-	-	-	177,735	3,021,362	38,077	-	7,171	27,567	18,193	6,014	-	-	-	10,408	11,988,735
Watauga.....	39,176,194	11,400	-	-	62,485	4,219,500	19,106,212	1,360,431	3,157,757	33,508	-	88,639	29,282	-	-	-	275,555	67,520,962
Wayne.....	65,646,057	59,180	-	-	91,619	194,804	30,161,195	701,080	1,427,328	77,859	104,239	193,134	63,814	-	-	-	402,404	99,122,712
Wilkes.....	39,997,362	11,580	-	-	-	-	23,970,410	340,247	1,155,442	58,547	226,724	108,381	-	-	-	-	189,173	66,057,867
Wilson.....	56,963,902	37,235	-	-	131,732	1,078,765	19,763,970	457,014	-	26,544	102,919	129,125	42,653	-	-	-	58,154	78,792,012
Yadkin.....	21,116,872	18,540	-	-	1,204	34,284	9,724,404	157,197	1,450,108	30,468	119,342	60,650	20,027	-	-	-	66,540	32,799,635
Yancey.....	14,387,456	8,400	-	-	-	307,441	5,767,877	241,247	378,644	16,985	-	30,048	9,920	-	-	-	62,301	21,210,320
All counties.....	8,664,852,691	8,830,474	33,908,166	73,179,931	19,133,685	234,354,532	2,927,369,985	162,123,623	246,619,364	4,477,732	13,864,418	16,961,770	3,954,753	642,588	4,253	44,263	20,313,455	12,430,635,681

b Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Wake, \$116,617,807.98.

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, 2021, 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 2021, 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-1-21 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 2021 through June 2022 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 2021-2022

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 2020-2021 according to tax type:				Municipal portion: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Alamance															
Alamance	243,663	-	-	-	-	344,752	791	3,924	32,586	3,934	2,079	533	29,884	662,146	
Burlington*	32,207,470	238,073	-	-	-	18,381,493	43,365	228,178	2,982,918	315,092	454,125	352,203	1,679,494	56,882,322	
Elon	2,958,096	570	-	-	-	3,879,625	8,949	45,082	304,932	42,113	28,077	83,167	295,704	7,646,405	
Gibsonville**	See Guilford County														
Graham	6,113,553	655	-	-	-	5,469,678	12,867	68,335	637,547	74,671	109,647	93,377	484,663	13,064,992	
Green Level	463,975	-	-	-	-	946,889	2,265	12,523	56,087	3,244	6,103	8,599	87,803	1,587,488	
Haw River	965,955	-	-	-	-	766,524	1,771	8,969	104,480	10,674	18,318	11,032	65,133	1,952,856	
Mebane*	12,495,865	955	-	-	-	5,372,992	13,006	70,859	1,102,851	63,343	55,349	72,763	497,992	19,745,974	
Ossipee	55,037	-	-	-	-	183,865	424	2,130	14,532	334	2,363	1,613	-	260,298	
Sweepsonville	-	-	-	-	-	701,773	-	9,735	86,633	14,230	1,491	6,454	-	820,316	
Alexander															
Taylorsville	785,050	-	-	-	-	913,080	1,736	9,192	136,233	2,880	28,443	30,998	68,944	1,976,557	
Alleghany															
Sparta	681,855	395	-	-	-	721,680	1,395	7,267	250,567	-	9,898	6,913	64,534	1,744,504	
Anson															
Ansonville	125,191	-	-	-	-	151,150	365	1,135	19,588	-	1,560	1,389	22,703	323,081	
Lilesville	90,084	-	-	-	-	135,160	-	-	16,347	15	3,972	1,546	16,270	263,393	
McFarlan	10,223	-	-	-	-	31,419	-	-	2,340	-	61	-	3,145	47,188	
Morven	81,507	-	-	-	-	116,101	278	851	16,874	-	3,379	440	14,550	233,981	
Peachland	61,007	-	-	-	-	121,652	301	-	13,578	-	3,698	519	17,273	218,028	
Polkton	146,748	-	-	-	-	646,639	1,633	8,904	35,941	18	5,449	1,066	73,058	919,456	
Wadesboro	1,991,300	455	-	-	-	1,575,380	3,886	19,852	270,331	20,284	20,390	25,681	176,489	4,104,048	
Ashe															
Jefferson	676,899	-	-	-	-	684,289	1,230	6,414	137,937	6,334	2,534	8,070	57,959	1,581,666	
Lansing	33,208	-	-	-	-	58,635	-	-	6,413	-	722	216	5,653	104,846	
West Jefferson	1,439,674	375	-	-	95,381	567,713	1,019	5,298	193,872	4,753	9,647	639	48,796	2,367,167	
Avery															
Banner Elk	1,384,505	440	-	-	457,753	606,286	814	4,151	92,978	9,183	10,690	5,223	42,735	2,614,759	
Beech Mountain**	See Watauga County														
Crossnore	33,531	-	-	-	-	116,319	159	-	8,439	-	997	475	8,639	168,559	
Elk Park	70,624	45	-	-	-	289,759	398	1,397	15,737	-	1,812	3,804	16,282	399,857	
Grandfather Village	-	-	-	-	-	40,186	-	377	29,537	-	320	226	-	70,646	
Newland	356,661	1,165	-	-	-	403,433	-	2,819	84,790	4,198	10,481	3,689	27,839	895,076	
Seven Devils**	See Watauga County														
Sugar Mountain	1,318,020	-	-	-	931,029	175,875	251	1,464	134,581	443	1,375	11,091	31,863	2,605,991	
Beaufort															
Aurora	152,580	-	-	-	-	178,503	354	1,802	28,457	-	4,072	2,180	24,872	392,819	
Bath	144,899	-	-	-	-	92,330	185	968	4,213	-	3,660	278	8,667	255,201	
Belhaven	666,153	-	-	-	-	561,773	1,109	5,580	80,990	-	12,510	5,630	58,472	1,392,217	
Chocowinity	472,475	6,708	-	-	-	288,671	569	2,858	53,227	-	9,731	-	26,884	861,122	
Pantego	37,126	-	-	-	-	64,226	128	651	10,589	-	4,828	9	6,775	124,330	
Washington	4,795,293	49,934	-	27,483	324,460	3,705,281	7,436	39,085	1,007,564	56,665	71,294	85,820	314,877	10,485,192	
Washington Park	161,896	-	-	-	-	154,495	306	1,552	5,637	2,773	2,253	2,072	15,507	346,490	
Bertie															
Askewville	31,363	-	-	-	-	59,593	150	726	8,191	-	419	570	7,833	108,845	
Aulander	234,466	-	-	-	-	231,463	590	3,016	52,263	-	4,499	3,741	28,590	558,627	
Colerain	67,254	-	-	-	-	61,471	159	857	12,066	-	2,426	2,328	5,369	151,929	
Kelford	31,764	-	-	-	-	63,054	160	802	7,778	-	803	-	8,402	112,764	
Lewiston-Woodville	148,597	-	-	-	-	134,668	340	1,683	17,860	514	3,139	404	14,106	321,313	
Powellsville	29,816	-	-	-	-	61,950	155	746	7,314	-	1,237	1,046	6,289	108,553	
Roxobel	28,110	-	-	-	-	58,185	147	738	8,890	-	1,259	561	8,186	106,075	
Windsor	208,712	-	-	-	-	1,068,653	2,739	14,181	112,829	4,844	14,537	32,682	108,772	1,567,948	
Bladen															
Bladenboro	591,965	6,263	-	-	-	254,002	1,266	6,481	72,223	2,520	8,541	10,356	59,260	1,012,878	
Clarkton	398,121	-	-	-	-	185,834	506	2,415	144,439	1,265	3,959	3,472	30,812	770,823	
Dublin	91,057	-	-	-	-	40,956	219	1,049	16,339	1,903	1,835	2,402	11,187	166,946	
East Arcadia	54,518	-	-	-	-	23,365	-	1,643	7,764	-	811	1,246	12,811	102,159	
Elizabethtown	1,793,694	20,450	-	-	-	773,420	2,529	12,998	251,669	1,277	18,957	26,081	114,240	3,015,314	
Tar Heel	28,276	-	-	-	-	12,459	-	-	4,424	36	769	609	5,836	52,409	
White Lake	789,203	7,985	-	-	-	348,709	648	3,322	91,369	-	3,468	24,882	26,046	1,295,632	

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 2020-2021 according to tax type:				Municipal portion: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Carteret															
Atlantic Beach	3,734,005	5,330	-	-	-	1,606,728	1,066	5,406	320,710	-	17,441	66,394	59,530	5,816,611	
Beaufort	5,177,517	-	-	3,011	-	2,444,484	3,377	17,689	365,964	-	19,786	23,973	137,386	8,193,186	
Bogue	43,980	-	-	-	-	21,759	-	2,754	47,557	-	734	4,460	22,635	143,879	
Cape Carteret	956,413	165	-	-	-	461,944	1,700	8,811	109,529	390	4,484	23,921	82,646	1,650,002	
Cedar Point	657,222	-	-	5,475	-	246,443	1,301	6,989	76,712	1,675	7,885	26,654	45,566	1,075,922	
Emerald Isle	4,849,723	-	-	-	-	2,522,437	2,934	15,240	465,300	-	18,474	93,206	161,122	8,128,436	
Indian Beach	1,308,388	-	-	-	-	672,250	-	885	94,234	-	1,548	20,048	-	2,097,353	
Morehead City	8,862,006	70	-	49,766	-	4,281,334	7,294	37,862	873,902	19,042	58,368	105,761	295,001	14,590,407	
Newport	1,808,714	-	-	-	-	736,991	3,415	17,292	208,775	-	14,560	32,953	126,027	2,948,726	
Pelietier	60,558	-	-	-	-	25,568	-	3,048	30,068	-	3,235	5,509	24,345	152,331	
Pine Knoll Shores	2,109,635	75	-	-	-	1,185,364	1,052	5,501	188,816	-	12,304	20,598	49,680	3,573,025	
Caswell															
Milton	53,625	718	-	-	-	33,665	-	615	6,721	-	623	463	-	96,430	
Yanceyville	331,511	-	-	-	-	217,978	1,492	7,676	89,257	8,884	8,018	9,741	42,583	717,140	
Catawba															
Brookford	142,094	-	-	-	-	147,159	326	1,758	11,019	923	680	3,334	17,425	324,719	
Catawba	500,299	-	-	-	-	235,111	520	2,790	41,679	362	6,942	3,513	25,212	816,427	
Claremont	2,658,390	-	-	-	13,765	569,746	1,260	6,727	386,614	8,349	17,677	31,591	53,447	3,747,566	
Conover	6,299,343	87,728	-	1,700	-	2,966,228	6,474	33,485	792,780	46,039	53,250	53,127	275,447	10,615,600	
Hickory*	33,600,679	203,121	-	272,851	1,472,285	14,998,540	32,937	172,952	3,129,692	235,764	252,421	349,874	1,363,522	56,084,638	
Long View*	1,791,705	308	-	-	-	1,752,883	3,855	20,221	264,449	27,893	9,212	16,518	159,482	4,046,526	
Maiden*	8,018,188	-	-	160	-	1,272,284	2,804	14,855	756,678	27,255	28,363	17,508	127,742	10,265,837	
Newton	6,507,981	50	-	39,232	-	4,598,535	10,057	52,281	787,780	49,267	81,727	61,244	417,341	12,605,495	
Chatham															
Cary**	See Wake County														
Goldston	74,625	-	-	-	-	95,817	187	933	10,725	1,801	1,712	644	10,410	196,855	
Pittsboro	3,497,035	665	-	-	-	1,774,841	3,506	18,082	186,654	19,289	13,699	26,374	142,192	5,682,339	
Siler City	3,370,878	-	-	775	-	3,099,697	6,077	30,691	370,338	21,951	24,291	25,655	227,248	7,177,601	
Cherokee															
Andrews	621,932	-	-	-	-	763,800	1,304	6,600	88,954	-	9,594	4,121	55,680	1,551,985	
Murphy	1,083,166	-	-	-	-	719,996	1,237	6,370	37,728	-	22,258	7,752	59,941	1,938,448	
Chowan															
Edenton	2,246,534	-	-	-	-	998,974	3,437	17,677	354,565	13,023	26,147	19,249	139,496	3,819,102	
Clay															
Hayesville	114,931	-	-	-	-	59,160	343	1,826	22,842	-	10,465	1,302	15,672	226,541	
Cleveland															
Belwood	33,553	-	-	-	-	14,257	-	-	21,675	-	2,351	2,579	-	74,416	
Boiling Springs	1,218,658	105	-	-	19,638	549,852	3,564	18,308	156,095	12,326	14,943	26,374	138,202	2,158,065	
Casar	8,071	-	-	-	-	3,454	-	1,212	10,929	-	6,062	-	-	29,728	
Earl	22,270	-	-	-	-	9,333	166	788	5,681	-	1,864	1,713	5,940	47,756	
Fallston	25,614	100	-	-	-	10,645	-	2,490	26,693	-	4,807	3,024	20,701	94,074	
Grover	204,108	-	-	-	-	78,605	601	3,183	22,743	1,756	11,078	2,180	27,413	351,668	
Kings Mountain*	7,845,979	435	-	-	132,952	3,745,509	8,509	44,339	881,078	61,763	76,771	34,987	350,490	13,182,812	
Kingstown	108,582	-	-	-	-	44,355	507	2,605	17,569	-	1,475	1,929	15,584	192,607	
Lattimore	46,322	-	-	-	-	18,630	-	-	12,630	-	1,717	406	12,264	91,970	
Lawndale	87,669	150	-	-	-	37,875	-	2,265	18,837	-	15,144	2,608	19,297	183,844	
Mooresboro	-	-	-	-	-	-	-	-	8,740	-	10,131	877	-	19,748	
Patterson Springs	39,336	-	-	-	-	16,375	450	2,269	15,391	-	916	1,544	-	76,281	
Polkville	17,418	60	-	-	-	7,019	-	2,047	13,730	-	4,142	1,387	14,444	60,246	
Sheby	13,729,700	931	-	46,958	186,717	6,374,257	16,462	87,214	1,380,660	162,855	214,033	160,638	693,431	23,053,856	
Waco	37,384	-	-	-	-	14,762	241	1,231	7,791	-	2,633	525	12,467	77,034	
Columbus															
Boardman	3,427	-	-	-	-	53,383	-	-	6,266	-	339	-	4,468	67,883	
Bolton	109,092	-	-	-	-	177,134	404	2,044	20,760	-	1,748	628	30,599	342,409	
Brunswick	105,057	35	-	-	-	336,457	766	3,854	17,509	18	2,347	2,358	24,164	492,563	
Cerro Gordo	19,344	-	-	-	-	49,947	111	-	10,494	-	1,150	71	6,230	87,347	
Chadbourne	549,616	330	-	-	-	539,613	1,230	6,199	90,067	-	8,001	7,804	61,730	1,264,591	
Fair Bluff	219,268	20	-	-	-	255,532	576	2,790	48,681	-	4,006	2,191	37,951	571,015	
Lake Waccamaw	566,126	94	-	-	-	445,493	1,015	5,108	73,958	-	5,440	3,870	46,156	1,147,259	
Sandyfield	72,249	-	-	-	-	147,016	-	-	9,491	-	505	1,276	13,986	244,522	
Tabor City	1,119,790	110	-	-	-	1,305,042	2,972	14,931	173,901	287	9,192	11,664	116,585	2,754,473	
Whiteville	2,700,797	650	-	-	-	1,619,193	3,699	18,772	411,685	7,495	36,997	37,537	163,445	5,000,270	

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 2020-2021 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															
Conetoc	23,564	-	-	-	-	64,875	164	782	9,047	-	1,087	560	8,394	108,473	
Leggett	11,822	-	-	-	-	12,767	-	147	2,778	-	570	-	-	28,084	
Macclesfield	74,402	112	-	-	-	123,409	320	1,635	2,860	618	3,651	796	14,551	222,353	
Pinetops	272,595	-	-	-	-	356,479	924	4,747	10,345	-	8,224	3,792	45,709	702,815	
Princeville	282,187	-	-	-	-	464,918	1,138	4,961	25,148	-	7,896	4,609	44,348	835,206	
Rocky Mount**	See Nash County														
Sharpsburg**	See Nash County														
Speed	14,411	-	-	-	-	20,112	51	250	1,767	-	655	-	3,105	40,351	
Tarboro	3,909,660	495	-	7,356	-	3,117,470	8,130	42,407	743,129	70,374	61,065	148,744	336,148	8,444,978	
Whitakers**	See Nash County														
Forsyth															
Bethania	127,884	-	-	-	-	44,357	260	1,369	16,313	16	653	2,156	8,236	201,245	
Clemmons	3,982,963	-	-	5,152	-	1,094,892	16,041	84,146	711,091	53,593	44,143	171,881	604,015	6,767,916	
High Point**	See Guilford County														
Kernersville*	21,081,834	10,906	-	52,450	124,427	7,550,414	20,238	105,161	1,498,685	109,888	98,856	222,648	748,199	31,623,705	
King**	See Stokes County														
Lewisville	2,886,424	-	-	-	-	1,040,488	10,254	53,206	433,160	22,321	22,811	131,175	389,472	4,989,309	
Rural Hall	1,545,590	-	-	-	-	548,234	2,536	13,291	181,439	16,814	9,433	20,899	98,915	2,437,151	
Tobaccoville*	127,231	-	-	-	-	44,053	1,972	10,227	73,994	536	4,271	10,328	57,767	330,379	
Walkertown	1,259,185	-	-	-	-	436,043	4,328	22,576	261,102	16,745	11,875	35,652	153,664	2,201,169	
Winston-Salem	161,002,483	6,635	-	382,720	-	60,440,610	190,281	992,144	14,056,822	1,021,262	1,051,132	1,902,960	7,257,181	248,304,231	
Franklin															
Bunn	179,372	1,560	-	-	-	94,540	257	1,306	23,828	-	1,916	977	11,934	315,690	
Centerville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Franklinton	1,195,908	18,360	-	-	-	566,326	1,834	9,795	95,870	5,652	8,326	12,173	79,741	1,993,984	
Louisburg	1,322,350	28,570	-	-	-	687,996	2,438	12,208	251,050	11,001	17,204	14,921	96,336	2,444,073	
Wake Forest**	See Wake County														
Youngsville	1,985,317	34,245	-	-	-	931,447	1,504	8,041	112,533	3,245	5,008	12,456	57,850	3,151,645	
Gaston															
Belmont	10,453,095	-	-	23,314	113,559	4,336,340	10,972	59,738	767,769	57,435	53,503	108,144	426,387	16,410,257	
Bessemer City	2,223,461	25,920	-	-	-	944,439	4,191	21,606	352,176	19,223	32,731	30,744	180,731	3,835,221	
Cherryville	2,423,210	-	-	-	-	1,048,969	4,647	24,194	241,489	48,949	41,101	36,031	204,283	4,072,872	
Cramerton	3,401,540	69,330	-	-	-	1,326,354	4,119	21,082	218,358	21,561	10,071	40,063	143,528	5,256,006	
Dallas	1,509,664	43,854	-	-	-	632,480	4,363	23,595	158,113	20,578	28,819	17,004	168,940	2,607,410	
Gastonia	37,211,350	1,918,381	-	88,929	599,922	16,368,156	61,010	320,072	3,678,971	353,841	411,035	464,011	2,362,945	63,838,624	
High Shoals	148,087	-	-	-	-	67,889	480	2,369	20,143	-	2,181	1,472	18,074	260,691	
Kings Mountain**	See Cleveland County														
Lowell	1,755,737	-	-	150,771	-	672,917	2,838	14,546	141,930	16,017	14,260	24,039	102,170	2,895,225	
McAdenville	442,526	3,250	-	-	-	215,283	649	3,544	261,536	3,350	3,297	5,194	25,707	964,336	
Mount Holly	9,270,573	-	-	-	85,179	3,826,557	13,290	70,470	806,820	75,370	50,185	119,454	506,588	14,824,485	
Ranlo	1,525,097	-	-	-	-	531,104	3,292	17,959	176,348	14,511	7,060	20,859	128,637	2,424,867	
Spencer Mountain	-	-	-	-	-	-	-	-	205	54	292	-	-	551	
Stanley	1,945,314	-	-	-	-	817,775	3,011	15,772	149,035	14,662	27,053	11,445	120,719	3,104,786	
Gates															
Gatesville	66,024	30	-	-	-	110,944	-	1,052	12,419	1,084	2,115	-	8,824	202,492	
Graham															
Fontana Dam	2,258	-	-	-	42,564	4,699	11	-	447	-	65	6	6,799	56,850	
Lake Santeetlah	254,993	-	-	-	-	105,523	30	-	14,242	-	335	-	8,900	384,023	
Robbinsville	325,466	-	-	-	76,424	153,622	463	970	85,923	-	9,857	449	18,576	671,749	
Granville															
Butner	2,667,015	69,390	-	-	-	2,541,537	6,369	33,342	390,669	8,498	35,285	7,907	213,153	5,973,166	
Creedmoor	2,304,541	42,008	-	-	-	1,474,586	3,694	19,324	197,376	5,057	39,049	81,243	137,122	4,304,000	
Oxford	3,634,380	1,250	-	-	-	2,638,422	6,593	34,259	494,249	42,341	35,756	55,968	257,238	7,200,455	
Stem	344,697	-	-	-	-	269,608	-	3,814	23,856	869	1,649	2,621	676,726	676,726	
Stovall	90,486	-	-	-	-	110,317	268	1,286	12,067	-	1,321	1,020	12,938	229,702	
Greene															
Hookerton	82,162	1,641	-	-	-	54,295	312	1,635	22,748	-	1,976	78,564	15,647	258,980	
Snow Hill	435,430	-	-	-	-	285,526	1,153	5,870	72,172	6,329	11,659	81,544	49,158	948,841	
Walstonburg	68,658	-	-	-	-	47,405	151	766	2,474	-	697	78,083	8,188	206,421	

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]			
Guilford															
Archdale**	See Randolph County														
Burlington**	See Alamance County														
Gibsonville*	3,765,322	185	-	-	-	2,067,143	6,553	35,497	283,105	32,813	28,724	61,879	255,823	6,537,044	
Greensboro	195,787,845	6,994,919	-	492,619	3,650,623	77,187,679	228,098	1,188,877	16,916,760	1,497,740	1,628,291	2,606,758	8,359,869	316,540,079	
High Point*	66,896,343	3,397,844	-	264,225	320,536	26,555,556	87,273	453,519	6,038,390	590,588	357,644	851,914	3,269,349	109,083,181	
Jamestown	2,424,839	-	-	-	-	967,571	2,939	14,585	207,214	24,526	29,168	36,831	107,705	3,815,378	
Kernersville**	See Forsyth County														
Oak Ridge	937,941	-	-	-	-	325,841	5,759	29,718	203,574	22,864	11,147	57,894	-	1,594,738	
Pleasant Garden	345,591	-	-	-	-	131,632	-	19,880	140,522	4,388	1,537	25,676	-	669,227	
Sedalia	149,206	-	-	-	-	58,801	512	2,687	26,141	-	182	1,945	16,710	256,184	
Stokesdale	-	-	-	-	-	-	-	23,555	246,120	14,497	4,969	32,531	-	321,672	
Summerfield	458,621	-	-	-	-	178,353	8,575	43,542	291,745	28,775	8,800	78,145	-	1,096,556	
Whitsett	92,064	-	-	-	-	36,627	451	2,322	20,607	2,356	4,865	1,716	-	161,007	
Halifax															
Enfield	832,594	-	-	-	-	386,225	-	7,366	97,205	9,782	9,621	9,106	67,968	1,419,867	
Halifax	103,185	-	-	-	-	44,747	139	671	17,234	-	2,442	935	8,555	177,907	
Hobgood	69,424	-	-	-	-	32,044	215	1,060	13,083	-	1,556	540	14,251	132,172	
Littleton	389,780	-	-	-	-	165,542	-	2,207	38,281	-	3,920	8,185	23,872	631,787	
Roanoke Rapids	8,274,534	1,046	-	33,363	141,728	4,674,994	11,493	60,159	1,122,197	63,395	85,713	119,984	487,687	15,076,293	
Scotland Neck	742,188	45	-	-	-	341,483	1,305	6,481	126,417	89	9,812	11,999	60,758	1,300,578	
Weldon	640,984	-	-	-	-	287,955	1,111	5,703	82,069	9,420	7,192	12,869	49,147	1,096,452	
Harnett															
Angier*	2,485,102	-	-	-	-	1,353,189	4,078	20,987	221,965	872	11,141	36,723	162,692	4,296,749	
Benson**	See Johnston County														
Broadway**	See Lee County														
Coats	692,927	-	-	-	-	442,627	1,691	8,569	77,447	-	5,522	16,381	72,464	1,317,628	
Dunn	4,435,545	-	-	-	528,941	2,870,887	6,678	33,588	525,302	45,204	46,010	78,265	295,861	8,866,280	
Erwin	1,391,741	-	-	-	-	891,215	3,497	18,062	141,869	14,686	15,928	11,914	150,502	2,639,416	
Lillington	2,081,839	-	-	-	-	1,299,974	3,432	18,828	258,293	19,215	11,595	34,046	140,939	3,868,162	
Haywood															
Canton	3,547,801	2,590	-	814	-	1,746,772	3,381	17,558	734,663	7,633	35,758	38,772	151,037	6,286,780	
Clyde	477,807	-	-	-	-	528,701	1,030	48,826	48,826	956	17,278	10,692	43,924	1,134,634	
Maggie Valley	2,052,939	10,380	-	-	-	646,756	1,272	6,890	141,418	-	13,101	45,109	49,640	2,967,505	
Waynesville	6,829,747	274	-	30,964	-	4,008,683	7,758	40,259	626,380	16,349	102,725	101,497	359,850	12,124,487	
Henderson															
Flat Rock	1,350,039	-	-	-	-	612,461	-	13,859	150,968	30,811	15,570	36,957	-	2,210,665	
Fletcher	4,797,147	7,728	-	-	-	2,192,839	6,213	31,758	626,170	51,772	25,082	53,826	215,980	8,008,515	
Hendersonville	11,606,108	276,784	-	6,996	-	5,031,293	11,988	63,957	940,821	88,873	119,165	107,946	467,859	18,721,790	
Laurel Park	1,951,818	23,023	-	-	-	882,642	1,725	8,946	132,755	11,611	3,713	22,734	105,109	3,144,075	
Mills River	2,955,953	-	-	-	-	1,268,527	-	28,143	371,223	25,894	30,643	20,955	156,435	4,857,772	
Saluda**	See Polk County														
Hertford															
Ahoskie	2,664,995	309,099	-	-	49,784	1,490,409	3,682	19,225	273,089	21,591	23,174	27,067	162,203	5,044,317	
Cofield	148,735	-	-	-	-	61,783	228	1,048	52,474	-	1,749	-	8,566	274,582	
Como	16,699	-	-	-	-	9,074	-	262	4,535	-	775	209	-	31,554	
Harrellsville	22,164	-	-	-	-	12,345	67	333	3,475	-	580	257	2,773	41,995	
Murfreesboro	941,656	18,708	-	-	-	497,158	2,102	10,311	129,545	-	10,882	18,469	86,106	1,714,937	
Winton	228,139	-	-	-	-	130,275	493	2,473	35,774	1,345	3,642	2,512	23,336	427,988	
Hoke															
Raeford	2,536,564	360	-	-	-	1,704,086	3,555	18,070	437,686	12,481	17,805	30,078	153,415	4,914,100	
Hyde															
No incorporated towns															
Iredell															
Davidson**	See Mecklenburg County														
Harmony	42,278	-	-	-	-	202,124	420	2,162	23,064	-	2,895	2,087	16,465	291,494	
Love Valley	28,816	-	-	-	-	53,034	113	614	2,027	-	48	428	10,930	96,011	
Mooreville	49,078,058	-	-	174,837	702,852	17,553,207	37,156	200,333	3,731,890	215,802	81,906	208,766	1,371,609	73,356,416	
Statesville	18,916,688	2,350	-	50,453	885,917	10,178,728	21,384	113,377	2,065,268	172,381	125,730	129,752	873,411	33,535,440	
Troutman	3,432,236	-	-	-	1,145	1,260,678	2,690	14,756	254,643	11,589	9,405	24,518	110,135	5,121,794	

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 2020-2021 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	51,207	3,254	-	-	-	20,914	569	2,905	26,862	410	3,261	1,996	18,627	130,005	
Arapahoe	-	-	-	-	-	-	-	1,647	13,548	-	1,246	1,634	-	18,076	
Bayboro	115,162	-	-	-	-	44,804	897	4,604	34,270	1,094	3,459	5,907	33,428	243,624	
Grantsboro	35,348	-	-	-	-	14,612	-	2,742	19,693	75	595	1,113	-	74,179	
Mesic	30,815	-	-	-	-	13,210	123	572	5,296	-	1,134	375	5,475	56,999	
Minnesott Beach	135,863	-	-	-	-	55,969	399	2,099	14,489	-	674	2,887	21,271	233,651	
Oriental	569,716	-	-	-	36,594	238,489	679	3,485	57,811	-	2,287	9,006	42,436	960,503	
Stonewall	36,153	-	-	-	-	15,314	176	849	9,728	105	685	232	6,827	70,068	
Vandemere	54,245	-	-	-	-	22,620	189	976	9,365	-	1,138	581	15,933	105,046	
Pasquotank															
Elizabeth City*	9,680,786	-	-	87,530	-	4,952,864	14,105	74,022	1,135,091	33,985	94,136	112,588	532,676	16,717,783	
Pender															
Atkinson	58,486	-	-	-	-	134,052	238	1,179	20,700	-	2,555	907	13,560	231,677	
Burgaw	1,558,477	240	-	-	8,453	1,617,172	2,903	14,685	192,109	4,959	21,468	17,328	112,608	3,550,400	
Saint Helena	45,431	-	-	-	-	178,634	323	1,659	10,792	-	1,178	1,311	11,578	250,905	
Surf City*	6,732,110	10,779	-	-	1,213,611	2,068,573	2,655	15,375	399,697	-	8,755	97,300	122,875	10,671,731	
Topsail Beach	2,347,861	-	-	-	535,763	188,400	345	1,834	116,064	-	3,633	18,552	18,990	3,231,441	
Wallace**	See Duplin County														
Watha	5,225	-	-	-	-	83,809	148	718	2,747	-	644	830	4,701	98,823	
Perquimans															
Hertford	740,719	39,977	-	-	-	715,214	1,508	7,652	89,242	4,625	12,756	11,398	59,139	1,682,229	
Winfall	256,789	1,820	-	-	-	205,870	434	2,195	25,911	1,058	2,481	1,912	19,588	518,058	
Person															
Roxboro	4,899,378	173,346	-	16,302	-	2,121,522	6,223	32,270	563,576	49,841	54,465	56,471	240,378	8,213,773	
Pitt															
Ayden	1,582,952	-	-	-	-	1,507,021	3,817	19,733	356,252	-	28,329	28,395	162,804	3,689,303	
Bethel	476,486	-	-	-	-	430,841	1,081	5,441	52,530	-	9,133	7,279	51,004	1,033,797	
Falkland	24,116	175	-	-	-	19,045	45	187	818	-	1,046	86	1,117	46,634	
Farmville	1,820,819	-	-	-	-	1,362,004	3,442	17,685	306,492	24,120	24,482	25,748	146,458	3,731,250	
Fountain	162,524	-	-	-	-	120,366	303	1,528	18,955	-	2,415	385	14,869	321,344	
Greenville	37,715,619	7,075	-	207,687	-	26,858,326	67,794	346,984	5,756,357	458,803	409,968	730,647	2,390,611	74,949,871	
Grifton*	760,859	9,720	-	-	-	730,189	1,920	9,704	92,139	-	11,456	3,718	77,245	1,696,949	
Grimesland	139,760	570	-	9,646	-	122,609	307	1,532	19,752	-	6,043	2,169	14,064	316,451	
Simpson	114,384	-	-	-	-	122,650	308	1,548	4,035	-	2,059	1,171	13,106	259,260	
Winterville	4,620,596	28,133	-	-	-	3,080,188	7,855	41,474	270,692	-	27,633	62,557	310,097	8,449,225	
Polk															
Columbus	752,155	-	-	-	29,773	415,871	799	4,187	77,748	6,869	8,639	7,262	37,769	1,341,074	
Saluda*	964,117	2,930	-	-	36,025	271,994	503	2,492	55,725	-	6,264	8,866	29,571	1,378,487	
Tryon	1,218,007	-	-	-	26,417	655,030	1,238	6,164	99,943	7,324	11,600	13,960	68,973	2,108,655	
Randolph															
Archdale*	3,410,222	265	-	155	-	3,778,617	9,188	47,320	443,589	34,598	50,287	91,276	349,658	8,215,175	
Asheboro	17,660,922	1,623	-	40,848	-	8,603,138	20,595	107,916	2,077,090	124,604	96,834	131,641	763,646	29,628,856	
Franklinville	219,087	-	-	-	-	384,960	918	4,759	34,357	1,968	1,130	2,205	37,710	687,093	
High Point**	See Guilford County														
Liberty	1,286,219	10,951	-	-	-	848,832	2,027	10,549	124,603	15,802	17,701	11,041	96,975	2,424,700	
Ramseur	863,745	-	-	-	-	557,102	-	7,049	30,645	7,754	6,532	8,572	58,787	1,540,185	
Randleman	2,965,099	180	-	-	-	1,432,078	3,445	18,288	433,780	11,580	13,810	22,264	139,909	5,040,434	
Seagrove	212,621	-	-	-	-	74,425	178	930	22,058	-	2,171	677	12,451	325,512	
Staley	28,720	-	-	-	-	129,181	307	-	6,939	650	1,761	1,168	14,851	183,576	
Thomasville**	See Davidson County														
Trinity	679,922	-	-	-	-	2,208,641	5,294	27,841	242,520	11,717	13,385	39,242	175,976	3,404,539	
Richmond															
Dobbins Heights	128,401	-	-	-	-	66,577	549	2,715	20,023	-	1,080	3,300	29,806	252,449	
Ellerbe	281,103	35	-	-	-	156,577	688	2,224	43,414	-	9,868	5,495	36,861	536,265	
Hamlet	2,369,145	27,090	-	598	-	1,252,597	4,645	23,797	306,036	18,391	31,581	70,321	207,587	4,311,786	
Hoffman	44,846	-	-	-	-	24,485	347	1,651	12,732	-	812	1,825	26,652	113,350	
Norman	-	-	-	-	-	-	-	259	3,378	-	337	-	-	3,974	
Rockingham	4,003,413	34,647	-	41,935	-	2,146,907	7,010	36,509	660,545	43,411	91,076	93,481	288,034	7,446,967	

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 2020-2021 according to tax type:				Municipal portion: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Robeson															
Fairmont	875,054	195	-	-	-	814,046	1,741	8,648	123,054	-	10,565	10,935	85,457	1,929,697	
Lumber Bridge	33,491	-	-	-	-	29,713	-	-	8,180	-	1,207	781	4,079	77,452	
Lumberton	10,649,945	353,348	-	-	1,372,105	6,895,175	14,839	75,098	1,397,579	82,485	118,645	122,815	636,240	21,718,274	
Marietta	-	-	-	-	-	45,839	-	-	1,497	-	456	365	-	48,157	
Maxton*	789,442	1,695	-	-	-	762,077	1,641	8,327	105,070	5,172	13,935	7,638	77,081	1,772,078	
McDonald	1,957	-	-	-	-	34,389	-	-	3,020	-	175	281	3,730	43,551	
Orrum	-	-	-	-	-	24,330	51	-	4,684	-	814	194	-	30,072	
Parkton	176,027	-	-	-	-	167,706	369	-	24,595	-	1,733	3,956	20,555	394,941	
Pembroke	1,397,617	4,050	-	-	34,185	1,039,839	2,229	11,140	215,612	13,918	14,909	8,479	92,924	2,834,903	
Proctorville	11,392	-	-	-	-	41,411	-	-	4,021	-	531	343	4,610	62,309	
Raynham	1,355	-	-	-	-	25,022	-	-	2,232	-	227	-	2,280	31,117	
Red Springs*	1,216,783	210	-	-	-	1,105,865	2,386	12,180	145,368	10,760	14,154	18,799	102,729	2,629,236	
Rennert	12,361	-	-	-	-	109,691	-	-	5,409	-	550	-	9,473	137,484	
Rowland	401,710	-	-	-	15,088	321,258	691	3,493	51,473	-	2,515	1,833	40,843	838,905	
St Pauls	1,648,640	1,555	-	-	39,643	726,978	1,572	8,069	135,888	7,998	7,824	5,976	70,338	2,654,478	
Rockingham															
Eden	6,389,330	745	-	-	76,179	4,952,687	11,725	61,250	722,161	76,962	69,790	124,243	516,659	13,001,730	
Madison	1,736,495	-	-	-	-	694,410	1,637	8,454	358,595	13,696	14,371	17,358	75,016	2,920,032	
Mayodan	1,663,597	195	-	-	-	781,448	1,847	9,604	218,444	10,390	9,559	37,204	78,872	2,811,160	
Reidsville	8,946,052	8,310	-	-	65,515	4,694,361	11,106	57,917	1,290,073	86,734	79,652	118,472	476,289	15,834,480	
Stoneville	611,354	60	-	-	-	418,851	992	5,195	57,734	-	5,042	4,073	41,510	1,144,810	
Wentworth	-	-	-	-	-	869,174	-	10,573	99,738	8,505	59	27,225	-	1,015,275	
Rowan															
China Grove	1,919,446	-	-	-	-	1,348,981	3,385	17,685	235,909	13,515	20,687	19,821	131,728	3,711,157	
Cleveland	631,670	-	-	-	-	264,314	658	3,366	173,140	3,700	7,107	4,505	30,911	1,119,370	
East Spencer	822,942	-	-	-	-	474,334	1,191	6,235	100,124	3,477	5,986	3,351	1,477,206	1,477,206	
Faith	306,012	-	-	-	-	252,419	631	3,258	37,000	934	3,912	6,547	28,293	639,006	
Granite Quarry	1,164,748	-	-	-	-	930,521	2,318	11,875	99,789	10,586	7,040	22,536	90,391	2,339,804	
Kannapolis** See Cabarrus County															
Landis	1,755,136	-	-	-	-	1,080,025	2,737	14,685	273,035	13,439	9,634	10,365	117,146	3,276,203	
Rockwell	966,738	8,930	-	-	-	692,576	1,742	9,160	84,734	11,095	11,887	13,723	68,988	1,869,573	
Salisbury	23,142,519	2,410	-	-	83,771	10,946,390	27,476	143,730	2,221,586	196,373	252,026	217,511	1,087,117	38,320,908	
Spencer	1,662,048	-	-	-	-	1,010,567	2,531	13,165	157,257	15,915	12,825	7,909	112,328	2,994,545	
Rutherford															
Bostic	56,540	-	-	-	-	25,883	278	-	8,372	-	9,297	1,534	11,961	113,864	
Chimney Rock Village	81,520	-	-	-	-	56,517	102	556	16,238	-	1,334	644	-	156,911	
Ellenboro	73,293	-	-	-	-	34,078	584	-	17,775	-	13,918	1,128	25,219	165,996	
Forest City	4,793,676	945	-	-	25,118	2,477,514	5,646	29,206	754,842	33,051	57,353	31,783	256,930	8,466,063	
Lake Lure	4,476,759	756,918	-	-	-	1,666,069	1,018	5,406	229,798	-	9,940	24,964	76,606	7,247,477	
Ruth	93,218	-	-	-	-	44,253	286	-	13,061	439	1,821	-	13,421	166,500	
Rutherfordton	2,144,846	17,847	-	-	-	1,022,267	2,875	14,411	257,073	18,062	52,880	24,604	131,863	3,686,728	
Spindale	1,644,033	-	-	-	775	763,388	3,247	16,728	196,296	10,510	20,862	8,354	145,754	2,809,947	
Sampson															
Autryville	61,452	-	-	-	-	64,057	133	657	10,013	-	1,737	1,463	11,037	150,549	
Clinton	3,470,814	316,581	-	-	4,203	3,019,929	6,381	33,167	775,544	37,976	49,037	32,145	267,024	8,012,802	
Faison** See Duplin County															
Garland	204,080	5,205	-	-	-	218,990	460	2,353	34,156	-	3,503	2,369	31,991	503,108	
Harrells*	29,045	-	-	-	-	62,620	129	630	10,366	-	1,529	493	5,635	110,448	
Newton Grove	269,874	-	-	-	-	208,958	442	2,314	47,274	37	3,458	1,682	21,445	555,484	
Roseboro	555,101	-	-	-	-	419,773	887	4,600	69,362	4,036	5,747	6,168	44,576	1,110,250	
Salemberg	108,251	1,401	-	-	-	161,637	343	-	29,870	3,233	2,163	3,084	18,887	328,869	
Turkey	29,547	-	-	-	-	88,437	181	-	7,830	19	1,325	505	7,863	135,706	
Scotland															
East Laurinburg	23,527	-	-	-	-	9,833	-	925	6,513	118	1,067	6,669	9,741	58,394	
Gibson	123,568	-	-	-	-	66,339	355	1,774	16,918	-	3,766	2,456	17,429	232,605	
Laurinburg	3,387,933	919	-	-	16,044	1,915,718	11,525	59,199	666,621	47,258	100,971	178,622	482,371	6,867,181	
Maxton** See Robeson County															
Wagram	192,887	-	-	-	-	107,985	509	2,429	25,837	-	4,036	-	26,520	360,202	

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 2020-2021 according to tax type:				Municipal portion: local government sales taxes† [S]	Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Sales tax: 7% Combined General Rate						
		License [S]	Meals [S]	Gross receipts [S]	Occupancy [S]				Electricity distribution†† §105-164.44K [S]	Piped natural gas distribution†† §105-164.44L [S]	Telecommunications distribution §105-164.44F [S]	Video programming distribution §105-164.44I [S]			
Stanly															
Albemarle	7,723,603	1,031	-	-	-	5,343,385	12,539	65,235	1,092,280	52,808	68,341	99,604	567,431	15,026,256	
Badin	278,238	-	-	-	-	657,673	1,543	8,033	36,041	64	4,197	7,439	60,877	1,054,106	
Locust*	2,236,020	860	-	-	-	1,342,622	3,323	18,038	196,201	1,959	10,964	20,495	144,279	3,974,761	
Misenhimer	34,661	-	-	-	-	226,155	521	2,580	20,482	-	2,912	-	14,531	301,842	
New London	251,888	-	-	-	-	213,845	491	2,403	158,188	2,713	7,574	4,707	21,213	663,022	
Norwood	1,394,228	15	-	-	-	778,566	1,822	9,398	140,150	7,003	8,229	16,910	82,455	2,438,776	
Oakboro	944,344	-	-	-	-	691,834	1,624	8,429	140,999	888	8,937	13,857	82,284	1,893,196	
Red Cross	110,507	-	-	-	-	251,176	587	3,017	29,895	-	3,261	2,233	17,379	418,055	
Richfield	180,054	-	-	-	-	199,219	-	2,304	41,807	-	4,370	4,047	25,625	457,426	
Stanfield	560,412	-	-	-	-	524,851	1,226	6,295	65,360	288	7,297	6,905	50,193	1,222,826	
Stokes															
Danbury	36,636	-	-	-	-	19,810	144	748	11,722	-	2,082	1,099	7,037	79,277	
King*	3,502,763	70,100	-	-	-	1,547,042	5,457	28,467	339,728	12,064	25,733	34,166	225,715	5,791,235	
Tobaccoville**	See Forsyth County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Walnut Cove	550,307	-	-	-	-	307,889	1,175	6,287	71,226	3,581	5,953	8,236	51,701	1,006,354	
Surry															
Dobson	832,590	-	-	-	129,269	616,670	1,140	5,802	128,983	10,076	4,302	6,871	46,625	1,782,329	
Elkin*	2,832,180	875	-	-	154,257	1,692,523	3,150	16,355	338,263	11,884	23,616	21,699	140,568	5,235,370	
Mount Airy	7,582,586	1,403	-	32,357	472,235	4,334,653	8,094	42,363	840,705	21,273	37,466	55,734	357,403	13,786,272	
Pilot Mountain	949,280	259	-	-	26,729	601,016	1,114	5,715	95,418	-	6,285	5,730	47,087	1,738,633	
Swain															
Bryson City	843,123	-	-	-	-	709,210	1,177	6,171	98,409	3,930	18,198	16,764	50,608	1,747,591	
Transylvania															
Brevard	5,840,676	1,263	-	-	-	2,089,213	5,999	30,667	446,754	50,642	38,850	38,418	236,211	8,778,693	
Rosman	130,854	-	-	-	-	38,736	521	2,774	22,211	-	2,800	2,488	17,531	217,915	
Tyrrell															
Columbia	333,106	1,910	-	-	-	115,550	-	2,342	43,137	2,875	5,006	14,798	20,553	539,277	
Union															
Fairview	125,217	-	-	-	-	39,588	-	13,743	108,466	646	15,148	6,719	-	309,528	
Hemby Bridge	-	-	-	-	-	-	-	6,418	41,247	2,058	6,875	12,841	-	69,439	
Indian Trail	10,544,931	1,245	-	63,472	-	3,289,753	30,667	159,415	1,137,640	151,825	39,886	271,376	1,013,310	16,703,520	
Lake Park	738,319	1,785	-	-	-	297,636	2,599	12,994	87,575	15,979	947	15,946	96,727	1,270,507	
Marshville	1,198,375	120	-	-	-	453,857	1,923	10,049	170,310	-	13,724	10,208	75,528	1,934,095	
Marvin	952,623	-	-	-	-	316,461	-	25,341	166,070	27,632	28,163	57,289	167,840	1,741,419	
Mineral Springs	87,528	-	-	-	-	33,038	-	12,559	208,924	1,532	2,406	18,861	-	364,849	
Mint Hill**	See Mecklenburg County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Monroe	24,054,734	885,964	-	115,082	507,713	10,191,261	26,692	137,777	2,734,462	205,285	175,745	185,668	1,051,654	40,272,037	
Stallings*	4,711,170	-	-	-	-	1,771,703	12,473	64,215	586,858	67,960	4,285	152,526	445,984	7,817,173	
Unionville	169,168	-	-	-	-	53,474	5,177	26,412	161,168	457	28,783	24,044	-	468,684	
Waxhaw	11,862,291	4,028	-	-	-	3,564,858	14,683	81,845	591,521	54,651	32,579	230,601	564,615	17,001,672	
Weddington*	1,569,752	-	-	-	-	562,629	-	52,535	337,740	36,883	3,556	98,128	-	2,661,223	
Wesley Chapel	197,443	270	-	-	-	81,024	-	34,600	190,503	26,754	4,428	83,992	-	619,014	
Wingate	630,350	180	-	-	-	248,316	3,126	16,133	107,318	-	11,197	19,277	110,856	1,146,752	
Vance															
Henderson	6,611,975	1,116	-	39,391	-	4,213,805	11,447	59,572	720,281	71,878	65,677	90,715	474,329	12,360,187	
Kittrell	8,854	-	-	-	-	5,733	-	524	6,132	-	1,231	278	5,346	28,098	
Middleburg	25,506	-	-	-	-	16,629	-	401	6,744	-	568	-	6,302	56,150	
Wake															
Angier**	See Harnett County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apex	43,518,106	1,461,110	-	-	-	17,234,767	45,782	235,620	2,347,455	189,905	100,171	487,069	1,683,148	67,303,133	
Cary*	117,340,833	3,738,915	-	79,565	-	49,987,868	132,811	697,060	7,995,871	737,660	613,835	1,476,840	4,707,674	187,508,932	
Clayton**	See Johnston County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Durham**	See Durham County	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuquay-Varina	20,272,106	808,048	-	44,140	-	9,319,863	25,269	137,336	1,228,645	104,066	45,559	276,056	1,003,556	33,264,644	
Garner	25,951,489	834,259	-	21,340	-	9,077,239	24,120	124,247	1,740,344	103,237	123,873	279,274	879,177	39,158,599	
Holly Springs	29,050,932	677,180	-	29,265	-	11,472,882	30,925	165,543	1,641,110	121,566	14,272	309,959	1,175,310	44,688,943	
Knightdale	10,561,318	399,566	-	60,244	-	5,417,328	14,594	78,011	722,158	43,676	30,944	171,659	534,976	18,034,474	
Morrisville*	22,969,036	725,284	-	100,297	-	8,317,073	22,347	118,766	1,671,020	97,279	54,266	581,877	749,526	35,406,772	
Raleigh*	291,924,295	10,697,258	-	1,091,574	-	135,360,216	360,022	1,861,275	24,206,085	1,916,031	2,259,456	4,271,740	7,160,857	481,108,810	
Rolesville	6,437,247	155,930	-	-	-	2,509,640	6,870	38,255	328,791	22,166	4,512	137,261	272,237	9,912,909	
Wake Forest*	35,398,577	936,433	-	44,468	-	12,817,715	35,023	190,734	2,161,757	118,820	55,579	446,702	1,282,385	53,488,194	
Wendell	5,840,860	155,956	-	-	-	2,616,439	7,132	39,295	343,716	3,834	24,972	128,617	280,101	9,440,923	
Zebulon*	8,373,561	154,677	-	23,389	-	1,829,800	4,997	27,659	582,736	6,674	29,292	85,150	201,507	11,319,442	

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 2020-2021 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	15,771	-	-	-	-	45,406	89	437	3,698	-	712	339	4,525	70,978	
Norlina	287,068	-	-	-	-	369,017	728	3,639	37,865	2,494	3,605	3,706	36,594	744,716	
Warrenton	470,457	-	-	-	-	320,361	643	3,370	63,874	5,435	3,934	13,287	29,195	910,555	
Washington															
Creswell	96,454	-	-	-	-	49,282	-	818	16,127	1,677	2,798	635	8,237	176,027	
Plymouth	1,045,038	485	-	-	-	527,122	2,569	13,097	150,451	2,727	25,012	13,865	109,693	1,890,057	
Roper	150,043	-	-	-	-	74,152	-	1,913	20,586	196	4,509	4,057	19,244	274,699	
Watauga															
Beech Mountain*	4,149,803	-	-	-	1,242,410	2,043,882	452	2,671	273,480	-	2,650	47,600	125,505	7,888,453	
Blowing Rock*	5,296,203	-	-	-	-	1,488,840	1,042	5,441	316,801	-	17,612	39,339	83,266	9,708,946	
Boone	6,999,685	161,130	-	-	25,463	3,633,057	14,734	75,590	904,127	58,802	101,670	149,723	490,800	14,526,356	
Seven Devils*	842,422	-	-	-	395,608	390,043	-	1,238	44,267	-	1,310	16,748	32,990	1,724,625	
Wayne															
Eureka	91,717	-	-	-	-	57,739	158	294	10,668	-	1,167	596	6,754	169,094	
Fremont	387,699	-	-	-	-	238,715	919	4,735	56,679	-	7,937	5,278	46,352	748,313	
Goldsboro	17,658,259	296,456	-	86,004	859,799	11,123,545	26,097	135,558	2,234,478	132,955	244,168	227,707	1,024,644	34,049,671	
Mount Olive*	1,869,521	-	-	-	-	1,217,638	3,291	16,617	279,262	3,081	25,209	16,102	140,482	3,571,203	
Pikeville	331,119	2,769	-	-	-	218,779	534	2,818	42,189	-	6,797	5,320	24,842	635,167	
Seven Springs	15,087	-	-	-	-	10,186	-	76	4,555	-	1,804	-	3,469	35,178	
Walnut Creek	843,030	9,975	-	-	-	539,865	781	4,290	52,408	-	1,743	5,796	42,660	1,500,548	
Wilkes															
Elkin**	See Surry County														
North Wilkesboro	2,430,858	625	-	-	-	1,874,653	3,351	17,356	338,759	14,309	32,264	31,791	155,687	4,899,652	
Ronda	76,658	-	-	-	-	183,495	329	1,730	21,303	-	742	4,407	19,031	307,696	
Wilkesboro	2,795,058	790	-	-	164,357	1,580,285	2,823	14,605	537,055	10,397	14,737	33,494	127,439	5,281,040	
Wilson															
Black Creek	176,283	-	-	-	-	80,770	543	2,742	37,404	-	2,502	4,283	21,067	325,595	
Elm City	498,402	-	-	-	-	231,816	938	4,826	72,528	-	9,868	3,566	41,272	863,216	
Kenly**	See Johnston County														
Lucama	192,263	-	-	-	-	90,338	-	4,104	57,773	-	5,248	3,525	30,998	384,248	
Saratoga	144,803	-	-	-	-	67,738	281	1,397	5,176	690	1,204	1,067	13,300	235,656	
Sharpsburg**	See Nash County														
Sims	118,191	-	-	-	-	49,319	218	1,091	9,679	-	2,941	1,893	9,078	192,412	
Stantonsburg	271,903	-	-	-	-	97,472	588	3,020	61,445	3,287	4,618	9,225	25,406	476,963	
Wilson	26,190,954	2,508	-	61,109	-	11,865,040	36,846	189,586	4,221,258	229,525	190,840	380,177	1,441,745	44,809,589	
Yadkin															
Boonville	381,717	-	-	-	-	236,251	913	4,699	100,889	222	2,811	5,537	40,805	773,844	
East Bend	232,733	-	-	-	-	142,045	477	2,516	29,984	-	6,359	3,421	25,063	442,598	
Jonesville	909,927	2,258	-	-	293,906	570,164	1,753	9,152	131,810	2,162	10,251	15,050	81,616	2,028,050	
Yadkinville	1,296,715	13,075	-	-	40,855	801,819	2,289	11,879	553,661	4,915	14,170	14,812	96,166	2,850,355	
Yancey															
Burnsville	923,863	345	-	-	-	696,324	1,256	6,414	127,674	5,201	21,000	13,358	54,429	1,849,865	
All reporting municipalities	3,562,012,723	75,396,220	370,442	21,384,142	50,690,704	1,613,146,024	4,477,732	23,797,391	329,712,697	22,400,553	25,488,572	47,858,951	159,239,762	5,935,975,913	

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, 2021, 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 2021, 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-2-21 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, 2021.

† Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$56,726,777.83 and Huntersville, \$4,020,753.08.

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 [\$]
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
2021-22.....	3,395,017,605	578,912,102	3,973,929,707	5,269,835,086	35,451,938	3,562,012,723	8,867,299,747	8,664,852,691	614,364,040	3,562,012,723	12,841,229,454

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 [\$]
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
2021-22.....	0.6271	0.1069	0.7341	0.6272	0.0042	0.4239	1.0554	0.6272	0.9295

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 [\$]
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
2021-22.....	422,520,268,584	703,828,050,160	215,337,600,522	39,864,381,110	1,381,550,300,376

† 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 [\$]
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
2021-22.....	541,345,291,997	840,205,008,379	1,381,550,300,376

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 [\$]
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
2021-22.....	65,213,978	549,150,062	614,364,040

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 2021-2022

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.....	233,212,156	65,808	197,339,962	12,823,878	-	44,262,467	10,456,290	28,388,503	-	24,013,834	21,136,820	4,161,248	314,194,499	
Alexander.....	58,955,309	-	51,945,523	18,284,086	680,666	1,347,863	-	5,164,409	-	4,550,361	6,060,368	1,551,658	84,420,525	
Alleghany.....	1,899,054	-	1,899,054	38,426,598	-	-	-	271,114	-	271,114	4,636,879	1,026,936	46,260,581	
Anson.....	81,186,438	2,262,543	83,448,981	143,185,700	-	44,219,839	5,242	6,986,769	-	6,986,769	4,121,878	939,776	282,908,185	
Ashe.....	-	-	-	89,703,958	-	3,709,792	-	747,872	-	747,872	8,019,128	2,166,283	104,347,033	
Avery.....	4,533,094	-	4,533,094	36,853,945	-	3,720,208	-	3,391,906	-	3,391,906	5,858,134	1,256,842	55,614,129	
Beaufort.....	60,483,534	-	60,483,534	35,580,785	8,368,231	12,782,772	-	5,458,307	-	5,458,307	12,047,094	3,878,219	138,598,942	
Bertie.....	15,191,533	5,268	15,196,801	17,792,526	9,895,455	3,800,429	-	2,941,971	-	2,941,971	3,685,185	1,974,832	55,287,199	
Bladen.....	46,846,303	481,851	47,328,154	53,748,123	-	36,905,432	-	2,462,490	-	2,462,490	8,436,734	3,249,840	152,130,773	
Brunswick.....	1,552,712,616	50,515,910	1,603,228,526	204,779,829	-	36,138,525	-	10,373,715	-	10,373,715	23,722,954	4,761,785	1,883,005,334	
Buncombe.....	699,251,841	776,175	700,028,016	18,816,410	-	74,647,221	-	55,069,576	-	55,069,576	40,794,607	3,325,629	892,681,459	
Burke.....	170,959,959	2,844,725	173,804,684	44,565,915	-	24,100,900	-	13,311,581	-	13,311,581	12,276,911	2,057,581	270,117,572	
Cabarrus.....	176,101,521	-	176,101,521	27,602,557	-	110,353,886	15,112,862	31,614,076	-	31,614,076	31,758,306	5,032,924	397,576,132	
Caldwell.....	106,063,431	75,600	106,139,031	71,186,667	-	19,970,178	-	13,340,662	-	13,340,662	12,594,704	1,809,135	225,040,377	
Camden.....	8,676,826	-	7,722,376	8,493,487	-	454,165	-	1,979,494	-	1,979,494	185,819	1,881,819	20,529,604	
Carteret.....	68,613,807	-	68,613,807	51,655,670	-	3,538,306	-	13,118,969	10,375	13,129,344	13,702,438	1,741,444	152,381,009	
Caswell.....	49,108,860	532,818	49,641,678	14,625,782	-	2,761,707	1,534,948	4,497,148	-	4,497,148	2,954,753	1,089,908	77,105,924	
Catawba.....	853,794,312	12,324,823	866,119,135	14,506,034	-	75,008,850	1,829,147	22,217,576	-	22,217,576	23,904,908	2,488,483	1,006,074,133	
Chatham.....	120,891,786	6,606,107	127,497,893	20,303,256	-	28,345,051	11,594,789	16,872,550	-	16,872,550	11,096,221	2,025,321	217,735,081	
Cherokee.....	30,211,878	-	30,211,878	21,352,793	1,809,605	-	-	4,640,424	-	4,640,424	3,461,896	1,274,998	62,751,594	
Chowan.....	18,636,243	-	16,975,753	8,484,934	-	3,848,070	-	1,942,088	-	1,769,047	2,186,743	285,308	33,549,855	
Clay.....	529,690	-	529,690	22,597,110	-	-	-	1,834,756	-	1,834,756	1,816,544	776,957	27,555,057	
Cleveland.....	766,662,097	27,000	766,689,097	22,066,731	700,389	69,870,150	34,535,451	95,797,602	-	95,797,602	10,396,107	4,023,284	1,004,078,811	
Columbus.....	87,155,220	-	87,155,220	63,572,370	-	10,895,454	-	21,990,221	-	21,990,221	9,916,629	2,796,478	196,326,372	
Craven.....	90,402,689	82,134	82,592,665	17,012,994	-	26,108,790	-	13,657,961	-	12,465,622	20,829,310	4,082,899	163,092,280	
Cumberland.....	130,135,831	37,747	117,875,746	79,085,290	-	74,799,074	1,326,577	55,266,237	-	50,043,580	50,948,137	6,839,506	380,917,910	
Currituck.....	87,006,648	225,176	87,231,824	484,762	6,221,574	2,821,176	-	4,457,654	-	4,457,654	8,347,001	1,129,835	110,693,826	
Dare.....	106,432,525	13,340	106,445,865	12,343,582	-	533,631	-	8,528,974	-	8,528,974	14,900,696	998,129	143,750,877	
Davidson.....	133,220,421	2,766,990	135,987,411	79,174,940	-	7,458,833	82,975,202	76,300,501	818,156	77,118,657	22,500,812	4,484,473	409,700,328	
Davie.....	57,849,185	7,787,686	65,636,871	27,313,001	-	9,655,888	1,339,016	4,594,544	-	4,594,544	7,369,943	1,697,723	117,606,986	
Duplin.....	68,861,761	44,408	68,906,169	57,230,374	-	12,142,938	-	6,134,410	151,275	6,285,685	12,406,496	3,590,509	160,562,171	
Durham.....	357,455,193	108,600	357,563,793	16,966,749	-	99,606,191	-	109,439,479	-	109,439,479	55,123,493	4,968,883	643,668,588	
Edgecombe.....	37,894,084	-	37,894,084	30,140,791	26,138,739	79,636,041	-	24,831,677	-	24,831,677	8,172,345	1,962,100	208,775,777	
Forsyth.....	486,718,880	5,789,664	492,508,544	9,136,794	-	108,625,365	9,435,484	93,245,335	-	93,245,335	54,251,237	9,629,758	776,832,517	
Franklin.....	77,213,459	40,230	77,253,689	43,397,100	-	13,385,335	-	9,975,410	-	9,975,410	7,761,189	2,284,408	154,057,131	
Gaston.....	671,678,530	1,401,740	673,080,270	41,414,967	-	103,496,475	61,267,654	39,262,102	-	39,262,102	26,412,241	5,791,318	950,725,027	
Gates.....	9,030,191	84,348	9,114,539	9,446,764	1,881,903	5,016,680	-	3,925,731	-	3,925,731	3,817,388	1,279,846	34,482,851	
Graham.....	40,464,978	-	40,464,978	-	-	-	-	1,422,751	-	1,422,751	1,184,415	208,628	43,280,772	
Granville.....	70,489,492	-	70,489,492	30,790,555	-	28,810,882	-	7,184,618	-	7,184,618	7,265,481	1,149,190	145,690,218	
Greene.....	10,784,103	-	10,784,103	20,282,056	-	7,624,805	-	1,875,144	-	1,875,144	4,797,794	1,472,382	46,836,284	

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.....	615,244,319	912,825	524,793,372	1,477,140	-	150,387,866	168,356,681	179,016,852	-	152,432,851	123,133,174	12,605,561	1,133,186,645
Halifax.....	250,313,828	451,061	250,764,889	30,729,802	13,113,641	12,109,163	-	9,148,397	-	9,148,397	9,244,334	2,952,546	328,062,772
Harnett.....	102,792,360	113,629	89,193,492	60,674,675	-	24,557,980	989,598	14,419,855	-	12,496,245	14,482,764	2,879,012	205,273,766
Haywood.....	106,003,983	21,600	106,025,583	53,886,121	-	5,126,259	-	12,583,753	-	12,583,753	12,243,483	1,422,626	191,287,825
Henderson.....	212,799,360	946,631	213,745,991	-	-	76,886,981	-	18,759,920	-	18,759,920	15,393,302	2,227,753	327,013,947
Hertford.....	68,391,248	530,229	68,921,477	26,386,491	6,778,633	6,601,772	1,096,278	4,459,023	11,490	4,470,513	4,655,898	1,184,294	120,095,356
Hoke.....	38,938,656	-	38,938,656	46,287,735	-	16,895,014	-	4,820,918	-	4,820,918	6,276,193	1,695,247	114,913,763
Hyde.....	20,685	-	18,460	23,529,338	-	671,135	-	1,176,879	-	1,050,247	2,518,194	825,174	28,612,548
Iredell.....	226,253,461	5,000	226,258,461	81,675,880	-	58,474,432	59,675,274	33,139,153	-	33,139,153	23,082,299	5,301,377	487,606,876
Jackson.....	208,947,371	5,023,039	213,970,410	9,302,257	-	3,312,489	-	12,555,285	-	12,555,285	8,652,948	1,008,737	248,802,126
Johnston.....	199,314,237	725,710	200,039,947	19,888,976	-	110,781,766	10,136,694	20,102,508	-	20,102,508	25,111,094	4,282,371	390,343,356
Jones.....	12,479,069	-	12,479,069	32,508,613	-	1,529,086	-	1,419,979	-	1,419,979	4,364,798	1,643,615	53,945,160
Lee.....	68,699,696	243,649	68,943,345	19,740,239	-	14,756,829	638,573	17,923,101	50,000	17,973,101	7,770,656	2,287,589	132,110,332
Lenoir.....	59,667,589	1,000,416	60,668,005	11,728,688	-	18,828,743	-	8,559,834	-	8,559,834	12,049,064	2,418,848	114,253,182
Lincoln.....	377,327,215	18,460	377,345,675	48,744,418	-	45,808,965	16,788,410	15,124,996	-	15,124,996	11,365,638	2,780,924	517,959,026
Macon.....	149,332,864	1,350,815	150,683,679	11,237,670	-	9,375,742	-	6,314,974	-	6,314,974	5,232,484	1,103,269	183,947,818
Madison.....	17,252,508	-	17,252,508	43,387,540	-	1,011,315	-	3,221,102	-	3,221,102	4,934,092	870,548	70,677,105
Martin.....	51,854,235	-	51,854,235	8,510,612	1,861,261	10,268,459	-	3,181,946	-	3,181,946	4,574,500	1,516,857	81,767,870
McDowell.....	179,933,328	67,057	180,000,385	19,447,825	-	21,670,357	-	5,842,565	-	5,842,565	7,497,225	1,311,183	235,769,540
Mecklenburg....	2,956,599,105	9,868,572	2,966,467,677	47,332,531	-	492,826,653	74,616,857	449,716,247	113,500	449,829,747	338,118,565	16,616,952	4,385,808,982
Mitchell.....	18,706,192	-	18,706,192	13,180,401	-	5,937,186	-	3,250,430	-	3,250,430	2,597,789	403,423	44,075,421
Montgomery.....	73,550,293	1,467,796	75,018,089	17,310,024	-	604,733	-	2,795,109	-	2,795,109	4,188,829	880,480	100,797,264
Moore.....	135,201,595	291,000	135,492,595	38,118,298	-	8,678,996	1,226,445	14,998,785	-	14,998,785	13,531,108	2,664,308	214,710,535
Nash.....	109,710,723	5,050	96,780,878	1,561,195	6,375,183	3,010,658	-	14,737,014	-	12,999,518	18,583,722	5,397,656	144,708,810
New Hanover....	550,670,709	1,332,860	552,003,569	20,254	-	43,762,337	-	52,182,284	-	52,182,284	37,521,520	3,395,167	688,885,131
Northampton....	178,971,759	84,610	179,056,369	10,029,482	8,571,045	6,048,011	2,598,523	4,235,936	-	4,235,936	2,965,817	1,257,413	214,762,596
Onslow.....	108,418,317	3,500	108,421,817	161,043,059	-	11,278,153	-	24,814,073	-	24,814,073	26,191,169	5,054,130	336,802,401
Orange.....	167,748,896	-	167,748,896	69,021,463	-	53,943,684	5,597,858	25,817,381	-	25,817,381	23,445,831	2,507,321	348,082,434
Pamlico.....	15,894,257	-	15,894,257	24,661,265	-	313,340	-	2,039,070	-	2,039,070	2,539,520	766,391	46,213,843
Pasquotank.....	31,118,633	130,600	27,679,925	15,123,330	6,329,353	6,672,937	-	6,862,576	-	6,075,439	6,994,204	759,851	69,635,039
Pender.....	65,188,025	-	65,188,025	49,941,363	-	8,628,669	-	10,374,280	-	10,374,280	11,517,767	1,766,600	147,416,704
Perquimans.....	33,110,752	-	33,110,752	20,853,244	1,600,848	1,878,945	-	1,806,587	-	1,806,587	2,035,548	327,384	61,613,308
Person.....	848,195,443	21,002,529	869,197,972	29,265,781	-	20,831,762	96,781	3,827,051	-	3,827,051	5,032,237	1,254,469	929,506,053
Pitt.....	48,683,317	46,675	48,729,992	15,672,989	1,306,751	49,940,367	-	24,026,080	-	24,026,080	39,649,812	6,340,221	185,666,212
Polk.....	42,045,316	169,534	42,214,850	21,046,511	-	66,521,169	2,689,918	7,340,407	-	7,340,407	3,757,822	293,902	143,864,579
Randolph.....	173,067,150	-	173,067,150	66,947,747	-	21,666,586	-	24,653,444	25,002	24,678,446	21,232,330	4,910,352	312,502,611
Richmond.....	537,020,074	983,852	538,003,926	144,193,220	-	44,799,900	974,166	12,334,882	-	12,334,882	7,220,658	1,809,854	749,336,606
Robeson.....	106,471,179	19,082	106,490,261	118,344,657	-	207,153,867	-	31,282,753	25,750	31,308,503	21,266,035	5,730,787	490,294,110
Rockingham.....	716,845,926	13,207,233	730,053,159	11,887,083	-	48,018,248	83,274,434	14,779,275	-	14,779,275	10,929,662	3,230,420	902,172,281
Rowan.....	594,906,308	2,498,616	597,404,924	10,642,914	-	50,691,705	64,053,552	26,038,982	-	26,038,982	15,629,687	3,211,619	767,673,383

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.....	590,446,424	29,300	590,475,724	33,286,806	-	72,617,419	-	13,149,964	-	13,149,964	17,077,576	5,417,236	732,024,725
Sampson.....	81,251,779	1,049,461	82,301,240	62,608,078	-	36,387,638	-	4,774,483	-	4,774,483	15,426,993	3,315,588	204,814,020
Scotland.....	39,501,550	-	39,501,550	17,610,978	-	26,711,001	-	8,426,066	-	8,426,066	5,694,480	1,214,503	99,158,578
Stanly.....	72,518,609	137,911	72,656,520	37,354,571	-	35,676,244	-	10,319,178	83,500	10,402,678	6,981,005	1,945,417	165,016,435
Stokes.....	755,046,920	1,096,605	756,143,525	23,075,025	-	1,679,660	-	13,514,240	-	13,514,240	7,183,226	1,925,782	803,521,458
Surry.....	119,543,155	18,275	119,561,430	50,215,941	-	9,072,073	-	15,514,853	-	15,514,853	18,000,912	2,348,991	214,714,200
Swain.....	69,451,083	90,965	69,542,048	-	-	654,472	-	3,601,325	-	3,601,325	3,017,226	295,374	77,110,445
Transylvania....	76,262,525	5,077,807	81,340,332	23,677,089	-	3,086,798	-	16,705,645	7,324,957	24,030,602	4,196,376	605,262	136,936,459
Tyrrell.....	18,522,461	-	18,522,461	-	-	245,928	-	1,268,549	-	1,268,549	986,220	216,180	21,239,338
Union.....	149,601,025	-	149,601,025	170,005,830	-	85,288,750	-	35,696,202	-	35,696,202	30,256,353	6,081,458	476,929,618
Vance.....	69,952,251	36,148	62,524,496	4,465,080	-	6,089,922	-	7,112,817	-	6,353,878	6,095,090	1,543,514	87,071,980
Wake.....	2,369,794,569	31,244,676	2,401,039,245	115,560,888	-	325,229,856	24,447,414	383,523,494	-	383,523,494	189,125,426	19,439,050	3,458,365,373
Warren.....	34,503,862	32,544	34,536,406	20,752,021	-	1,733,676	356,032	3,356,403	-	3,356,403	3,241,224	1,183,474	65,159,236
Washington.....	43,808,941	-	43,808,941	2,318,527	4,928,862	3,348,003	-	1,461,077	-	1,461,077	1,764,315	483,673	58,113,398
Watauga.....	-	-	-	66,448,385	-	4,580,780	-	7,293,355	-	5,842,708	11,118,439	884,438	88,874,750
Wayne.....	673,001,879	108,877	673,110,756	30,360,733	-	42,945,338	-	20,249,651	-	20,249,651	20,803,400	3,789,349	791,259,227
Wilkes.....	154,739,311	190,060	154,929,371	31,608,552	-	5,232,970	-	5,502,913	-	5,502,913	37,854,329	2,515,626	237,643,761
Wilson.....	26,106,906	20,000	26,126,906	1,000,550	-	39,203,089	-	13,640,836	109,311	13,750,147	12,125,339	2,434,457	94,640,488
Yadkin.....	77,466,976	-	77,466,976	21,481,211	-	3,501,107	-	1,431,331	-	1,431,331	7,139,636	1,218,033	112,238,294
Yancey.....	27,552,616	-	27,552,616	26,341,169	-	1,357,139	-	2,407,630	-	2,407,630	3,670,415	479,624	61,808,593
All counties...	23,554,078,301	196,554,950	23,555,833,933	3,708,742,128	106,562,139	3,637,307,491	749,026,150	2,523,150,005	8,723,316	2,486,710,362	1,901,875,677	281,683,535	36,427,741,415

† 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 2021.

†† 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 2021-2022

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.....	7,296,062	3,565,943	9,479,401	27,039	629,990	4,437,275	14,573,705	Guilford.....	52,284,904	1,785,860	44,889,535	61,075,390	1,970,554	131,064,477	238,999,956
Alexander.....	4,056,165	612,222	3,820,243	-	1,017	-	3,821,260	Halifax.....	26,299,985	617,738	25,237,154	-	394,911	-	25,632,065
Alleghany.....	-	-	-	-	331	-	331	Harnett.....	15,798,813	483,068	13,774,609	-	135,068	-	13,909,677
Anson.....	24,822,673	19,641	22,109,337	-	34,385	3,336,845	25,480,567	Haywood.....	3,207,560	-	3,207,560	-	442,213	-	3,649,773
Ashe.....	-	-	-	-	227	-	227	Henderson.....	5,962,596	-	5,240,525	-	146,658	10,585,609	15,972,792
Avery.....	-	-	-	10,404	2,226	-	12,630	Hertford.....	7,054,766	96,897	7,151,663	-	53,714	-	7,205,377
Beaufort.....	14,501,844	551,172	13,592,680	5,818	90,131	838,159	14,526,788	Hoke.....	3,458,565	-	3,187,759	-	24,606	-	3,212,365
Bertie.....	3,856,220	89,168	3,746,021	-	86,702	-	3,832,723	Hyde.....	-	-	-	-	32	-	32
Bladen.....	20,169,088	113,464	20,282,552	-	12,151	-	20,294,703	Iredell.....	18,457,935	1,458,875	17,648,330	-	677,177	15,181,847	33,507,354
Brunswick.....	10,924,152	40,298	9,648,089	-	56,762	10,114,395	19,819,246	Jackson.....	5,587,842	-	5,587,842	-	15,004	832,686	6,435,532
Buncombe.....	31,602,208	785,445	32,387,653	19,391,596	560,752	12,403,220	64,743,221	Johnston.....	46,266,071	1,254,995	43,694,861	-	723,020	16,670,260	61,088,141
Burke.....	19,037,564	17,388	16,454,421	-	415,834	1,549,047	18,419,302	Jones.....	875,759	-	819,886	-	80,391	29,760	930,037
Cabarrus.....	23,121,557	1,854,560	23,646,627	1,831,915	274,980	42,294,722	68,048,244	Lee.....	13,258,813	317,645	12,233,340	-	28,031	1,412,343	13,673,714
Caldwell.....	-	8,500	8,500	-	15,224	57,252,093	57,275,817	Lenoir.....	5,685,253	126,092	5,811,345	-	222,218	3,346,217	9,379,780
Camden.....	1,838,762	-	1,540,147	-	14,479	-	1,554,626	Lincoln.....	13,853,943	27,784	12,130,589	-	632,281	-	12,762,870
Carteret.....	6,352,003	2,840,495	8,324,179	83,172	97,580	-	8,504,931	Macon.....	400,372	-	400,372	18,722	11	913,270	1,332,375
Caswell.....	6,439,004	205,860	6,644,864	-	110,762	16,518,593	23,274,219	Madison.....	18,291,047	7,500	16,379,816	-	25	-	16,379,841
Catawba.....	17,845,848	190,275	15,252,171	76,502	990,793	65,655,603	81,975,069	Martin.....	3,697,910	350,016	4,047,926	8,317	61,627	-	4,117,870
Chatham.....	9,084,896	419,291	9,504,187	-	19,075	-	9,523,262	McDowell.....	67,936,273	188,763	59,035,163	-	393,579	-	59,428,742
Cherokee.....	1,512,770	-	1,512,770	-	32	-	1,512,802	Rocklenburg....	82,339,822	28,276,403	101,138,912	708,092,077	1,418,540	197,516,125	1,008,165,654
Chowan.....	1,735,259	-	1,548,546	165,245	14,616	669,872	2,398,279	Mitchell.....	43,085,128	43,850	36,924,720	-	11	929,411	37,854,142
Clay.....	-	-	-	-	2,425	-	2,425	Montgomery....	8,131,841	1,890,787	9,529,839	-	147,457	-	9,677,296
Cleveland.....	26,080,823	519,330	26,600,153	-	111,558	25,086,802	51,798,513	Moore.....	13,164,459	463,847	12,535,657	24,952	32,869	4,974,153	17,567,631
Columbus.....	12,355,565	310,023	12,665,588	-	727	-	12,666,315	Nash.....	16,699,010	194,251	14,271,517	6,230	504,199	13,732,922	28,514,868
Craven.....	14,820,109	507,100	13,611,040	8,287,771	228,622	1,919,670	24,047,103	New Hanover...	8,458,101	4,324,340	12,782,441	18,729,877	74,437	8,725,767	40,312,522
Cumberland.	41,126,305	931,400	37,389,869	8,614,537	380,377	29,783,772	76,168,555	Northampton..	26,959,002	11,042	25,101,785	-	151,670	5,311,079	30,564,534
Currituck....	5,782,912	-	5,782,912	-	-	-	5,782,912	Onslow.....	-	-	-	10,013,393	612,157	1,010,325	11,635,875
Dare.....	-	-	-	1,510,532	6,946	581,971	2,099,449	Orange.....	9,794,710	1,339,318	11,134,028	-	746,919	4,915,774	16,796,721
Davidson.....	55,122,107	543,870	55,665,977	-	380,943	13,262,162	69,309,082	Pamlico.....	-	220,745	220,745	-	918	-	221,663
Davie.....	3,827,536	120,842	3,948,378	-	222,220	211,274	4,381,872	Pasquotank....	4,937,229	-	4,244,535	-	26,753	-	4,271,288
Duplin.....	7,245,698	-	6,782,698	-	358,089	67,841	7,208,628	Pender.....	-	33,280	33,280	-	131,417	3,798,485	3,963,182
Durham.....	10,180,641	5,898,702	14,605,185	-	960,771	11,482,202	27,048,158	Perquimans....	6,238,004	-	5,607,342	-	29,698	515,951	6,152,991
Edgecombe...	24,948,491	1,635,414	24,972,232	-	142,209	2,408,781	27,523,222	Person.....	3,138,611	68,816	3,207,427	-	29,351	-	3,236,778
Forsyth.....	30,102,414	2,319,096	32,421,510	14,386	744,388	37,765,556	70,945,840	Pitt.....	13,425,359	669,474	13,075,849	503,912	93,399	6,095,363	19,768,523
Franklin.....	2,682,238	203,225	2,464,352	-	418,940	-	2,883,292	Polk.....	4,546,900	-	4,546,900	-	32,723	-	4,579,623
Gaston.....	42,017,768	637,479	35,793,746	-	527,808	14,038,085	50,359,639	Randolph.....	8,390,962	1,042,154	8,369,142	-	390,066	15,789,371	24,548,579
Gates.....	-	-	-	-	43,087	-	43,087	Richmond.....	38,694,692	173,963	38,868,655	-	142,437	2,535,906	41,546,998
Graham.....	-	-	-	-	-	-	-	Robeson.....	52,197,972	389,321	48,646,346	-	282,466	8,339,932	57,268,744
Granville.....	8,056,507	222,798	6,642,223	-	391,063	1,969,912	9,003,198	Rockingham....	36,211,875	242,585	33,383,693	-	185,601	4,981,094	38,550,388
Greene.....	1,105,409	-	1,040,300	-	20,295	-	1,060,595	Rowan.....	47,944,113	702,158	41,881,357	607	645,576	27,781,734	70,309,274

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...	35,037,820	303,856	31,277,289	-	46,139	3,353,150	34,676,578	Vance.....	4,574,227	235,259	3,933,979	-	324,373	4,017,360	8,275,712
Sampson.....	700,984	182,146	834,131	-	137,393	4,995,664	5,967,188	Wake.....	34,948,628	17,320,251	52,268,879	184,724,253	1,062,020	33,865,550	271,920,702
Scotland.....	17,235,487	73,505	15,837,081	6,230	38,561	8,190,144	24,072,016	Warren.....	842,690	234,761	1,007,592	-	182,808	1,121,908	2,312,308
Stanly.....	10,837,226	-	10,837,226	-	21,397	-	10,858,623	Washington.....	4,699,229	32,700	4,731,929	-	7,664	-	4,739,593
Stokes.....	9,904,881	546,168	10,451,049	-	55,722	-	10,506,771	Watauga.....	-	-	-	-	22,832	1,412,982	1,435,814
Surry.....	9,405,563	-	9,405,563	-	318,367	45,344,543	55,068,473	Wayne.....	13,900,005	350,410	13,477,575	-	192,124	8,055,837	21,725,536
Swain.....	5,757,895	1,135,690	6,893,585	-	7,920	-	6,901,505	Wilkes.....	3,500,050	-	3,221,096	-	22,797	1,574,110	4,818,003
Transylvania	1,209,600	379,876	1,589,476	-	97	-	1,589,573	Wilson.....	33,107,477	276,244	28,185,848	-	272,480	15,400,441	43,858,769
Tyrrell.....	-	-	-	-	6,607	-	6,607	Yadkin.....	-	-	-	-	201,919	2,278,377	2,480,296
Union.....	33,104,339	109,613	33,213,952	-	60,926	2,282,398	35,557,276	Yancey.....	5,575,107	101,220	5,314,503	-	-	-	5,314,503
								All counties.....	1,446,728,003	93,246,267	1,418,351,749	1,023,222,877	23,030,447	972,530,177	3,437,135,250

† 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 2021.

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 2018-2019				Rate	Fiscal year 2019-2020				Rate	Fiscal year 2020-2021			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Alamance	3	962,310			88,632	3	796,446			71,961	3	854,524			90,485
Alexander					9,840					7,680					9,300
Alleghany	6	80,471			3,475	6	90,345			4,435	6	159,193			4,940
Anson	6	35,667			1,055	6	34,327			1,025	6	36,499			1,055
Ashe	3	300,956			7,273	3	336,741			6,851	3	598,233			7,410
Avery					7,280					7,200					8,520
Beaufort					2,370					2,746					2,250
Bertie					4,023					4,210					5,048
Bladen					955					835					830
Brunswick ^a	1	1,728,904			64,344	1	1,668,261			56,912	1	2,337,074			73,515
Buncombe	6	25,339,145			199,675	6	21,945,421			74,879	6	27,268,424			206,965
Burke	6	572,103			17,274	6	483,441			17,918	6	614,477			20,442
Cabarrus	6	5,711,875			551,452	6	4,133,247			519,700	6	3,748,424			515,609
Caldwell	3	139,971			29,245	3	162,834			32,048	3	213,904			35,370
Camden	6	44,597		740,843	5,225	6	14,662		739,177	3,305	6	17,522		983,763	3,605
Carteret	6	7,716,833			38,255	6	7,273,656			42,105	6	11,454,921			56,480
Caswell					350					215	3	23,512			5,320
Catawba					29,090					31,380					35,105
Chatham	3	139,165			21,586	3	109,184			22,230	3	131,594			29,840
Cherokee	4	406,680			5,775	4	429,097			5,750	4	709,200			6,100
Chowan	5	183,521		489,974	4,140	5	164,811		539,743	5,520	5	201,948		1,023,874	5,580
Clay	3	39,344			5,100	3	57,608			4,200	3	128,321			5,100
Cleveland	3	789,498			19,840	3	636,545			19,155	3	743,924			21,920
Columbus	3	193,029			17,990	3	140,781			17,320	3	178,189			18,120
Craven	6	2,112,498			54,638	6	1,753,563			46,854	6	1,744,191			53,043
Cumberland	6	7,228,557	7,295,933		221,111	6	5,974,345	6,794,942		145,274	6	6,519,478	7,741,728		105,777
Currituck	6	12,475,908		4,492,630	474,849	6	12,328,736		5,167,824	465,709	6	16,650,164		11,672,841	468,701
Dare	6	30,637,180	2,686,927	7,479,964	57,345	6	29,161,025	2,396,803	7,515,386	42,155	6	43,819,793	3,043,780	17,017,078	62,467
Davidson					7,370					32,900					34,995
Davie	3	144,440			19,457	3	135,902			18,035	3	120,434			17,220
Duplin	6	293,465			18,670	6	229,180			21,570	6	232,016			28,245
Durham	6	13,389,189			1,817,991	6	10,697,692			150,550	6	5,895,542			119,636
Edgecombe	6	94,471			26,899	6	101,437			22,079	6	67,794			25,444
Forsyth	6	6,562,411			246,600	6	5,206,549			276,271	6	4,245,060			223,683
Franklin	6	71,289			2,620	6	65,755			2,430	6	76,549			2,606
Gaston	3	1,703,856			400,664	3	1,429,602			367,214	3	1,522,834			393,529
Gates					1,825					1,825					1,145
Graham	3	266,860			4,320	3	239,787			5,040	3	408,087			5,625
Granville	6	287,488			8,229	6	219,411			10,858	6	223,762			12,230
Greene					5,876					3,545					5,750

TABLE 75. -Continued

County	Rate	Fiscal year 2018-2019				Rate	Fiscal year 2019-2020				Rate	Fiscal year 2020-2021			
		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	6,588,717			145,233	3	5,142,543			126,735	3	4,226,662			129,855
Halifax	5	928,761			17,260	5	828,734			14,236	5	942,701			20,213
Harnett	3	50,830			-	3	52,340			-	3	61,755			-
Haywood	4	1,646,580			228,855	4	1,546,643			224,717	4	2,560,596			226,983
Henderson	5	2,550,107			16,340	5	2,134,214			16,732	5	2,957,078			14,688
Hertford	3	63,140			8,379	3	53,452			8,129	3	55,004			9,192
Hoke					2,284,772					2,318,358					2,366,749
Hyde†	5	900,094			735	5	695,945			695	5	963,298			1,825
Iredell					78,506					78,870					43,866
Jackson	4	1,174,014			27,704	4	1,154,127			27,769	4	2,109,686			32,554
Johnston	3	1,046,476			75,619	3	858,185			90,639	3	761,525			102,924
Jones					2,410					3,760					4,100
Lee	3	270,577			4,494	3	245,074			3,816	3	282,139			5,402
Lenoir	3	225,597			16,400	3	188,607			15,095	3	238,125			17,340
Lincoln	3	151,311			33,120	3	139,313			319,596	3	193,874			49,080
Macon	3	1,011,827			97,670	3	1,365,141			94,189	3	2,110,021			95,190
Madison	5	385,138			8,700	5	405,525			9,610	5	803,148			12,720
Martin	6	330,785			4,960	6	228,682			4,173	6	224,090			4,606
McDowell	5	591,010			9,905	5	593,510			10,610	5	1,018,851			11,120
Mecklenburg	8	64,457,020	36,610,736		255,599	8	48,299,770	32,629,040		208,341	8	31,669,886	33,168,960		163,750
Mitchell	3	66,331			6,120	3	70,052			5,040	3	120,091			4,740
Montgomery	3	42,208			10,200					4,185	6	113,148			8,440
Moore	3	1,885,704			40,570	3	1,480,709			41,565	3	2,193,737			44,700
Nash	5	1,738,285			171,559	5	1,492,420			210,926	5	1,649,454			209,480
New Hanover†	3	7,119,680			683,750	3	6,081,624			670,809	3	8,756,877			692,446
Northampton	6	83,171			4,093	6	102,830			4,322	6	188,064			5,291
Onslow	3	2,776,596			10,180	3	2,342,232			8,020	3	3,228,624			11,331
Orange	3	1,671,718			477,205	3	1,247,530			446,243	3	822,048			431,919
Pamlico					3,885					4,765					4,605
Pasquotank	6	697,858		1,366,860	10,015	6	649,365		1,780,337	9,160	6	726,019		2,262,705	9,375
Pender	3	28,089			13,549	3	24,660			20,867	3	34,574			41,034
Perquimans	6	10,644		406,048	11,194	6	14,823		521,529	12,564	6	22,920		947,905	13,228
Person	6	282,990			21,935	6	237,997			6,546	6	308,073			6,721
Pitt	6	2,641,175			8,055	6	2,103,588			7,050	6	1,787,186			7,200
Polk	3	289,106			5,110	3	238,824			7,680	3	469,788			9,360
Randolph	5	1,149,609			121,829	5	894,776			152,861	5	946,278			156,924
Richmond	3	478,100			8,185	3	376,160			7,354	3	427,336			8,372
Robeson					38,559					34,107					37,467
Rockingham	3	418,497			67,200	3	358,067			61,978	3	376,052			66,651
Rowan	6	1,042,457			68,416	6	937,419			68,108	6	891,509			90,859

TABLE 75. -Continued

County	R a t e %	Fiscal year 2018-2019				R a t e %	Fiscal year 2019-2020				R a t e %	Fiscal year 2020-2021			
		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	1,592,537			10,450	6	1,491,687			10,050	6	2,592,134			10,375
Sampson†	6	199,177			18,120	6	156,542			12,720	6	170,454			18,360
Scotland	6	371,386			14,220	6	304,448			11,820	6	303,398			12,000
Stanly	6	332,201			48,810	6	280,261			48,065	6	309,980			53,385
Stokes					24,210					23,118					20,862
Surry	6	111,256			34,050	6	94,020			31,675	6	149,706			33,658
Swain	4	1,009,426			8,460	4	1,003,311			7,200	4	1,762,904			7,800
Transylvania	5	924,270			-	5	971,481			-	5	1,797,986			-
Tyrrell	6	5,268			1,205	6	8,136			1,340	6	12,898			1,190
Union					58,020					64,020					133,800
Vance	6	402,028			15,163	6	328,883			13,128	6	341,235			15,016
Wake	6	29,328,077	30,961,199		517,854	6	23,331,207	28,463,809		465,685	6	15,715,504	29,225,463		439,300
Warren					1,395					1,240					1,440
Washington	6	146,847			36,436	6	124,871			35,618	6	177,735			35,648
Watauga††	6	1,837,552			11,670	6	2,085,873			10,500	6	4,219,500			11,400
Wayne	1	214,829			57,785	1	185,521			55,965	1	194,804			59,180
Wilkes					10,010					10,215					11,580
Wilson	6	1,372,961			32,363	6	1,164,800			30,868	6	1,078,765			37,235
Yadkin††	6	26,620			15,180	6	24,740			13,800	6	34,284			18,540
Yancey	3	102,959			7,740	3	119,519			8,040	3	307,441			8,400
Total		262,423,277	77,554,795	14,976,319	10,524,119		220,280,571	70,284,594	16,263,996	8,787,176		234,354,532	73,179,931	33,908,166	8,830,474
Total collections					365,478,510					315,616,337					350,273,103

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.

Montgomery County levied a 3% Occupancy Tax for the period July 1, 2004-June 30, 2019.

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

Montgomery County levies a 6% Occupancy Tax effective July 1, 2020.

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 2018-2019††			Fiscal year 2019-2020††			Fiscal year 2020-2021††						
	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	
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	
Bertie													
Askewville													
Aulander							3,220						
Colerain													
Kelford													
Lewiston-Woodville													
Powellsville													
Roxobel													
Windsor													
Bladen													
Bladenboro							6,130					5,922	6,263
Clarkton													
Dublin													
East Arcadia													
Elizabethtown							8,343					7,765	20,450
Tar Heel													
White Lake							4,375					2,780	7,985
Brunswick													
Bald Head Island†	6	1,155,101			6	1,070,907			6	2,090,181			
Belville													
Boiling Spring Lakes							109,027					165,833	179,113
Bolivia													
Calabash							855					810	885
Carolina Shores							2,410					3,360	3,350
Caswell Beach	6	322,839			6	305,998			6	519,289			
Holden Beach	6	2,104,731			6	2,211,615			6	3,121,143			
Leland	3	117,659			3	164,776			3	161,888			
Navassa													
Northwest													
Oak Island	5	2,017,746			5	2,026,692			5	3,183,045			
Ocean Isle Beach	6	2,604,058			6	1,628,297			6	3,498,492			
Sandy Creek													
Shallotte	3	80,958			3	69,646			3	116,621			
Southport	3	113,267			3	107,942			3	167,033			
St James													
Sunset Beach	5	925,459			5	862,220			5	1,291,971			
Varnamtown													
Buncombe													
Asheville							2,949,491					2,844,266	2,990,841
Biltmore Forest													
Black Mountain							33,185					36,660	
Montreat													
Weaverville													
Woodfin							7,685					550	270

TABLE 76. -Continued

Municipality	Fiscal year 2018-2019††			Fiscal year 2019-2020††			Fiscal year 2020-2021††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Davie												
Bermuda Run	3	58,011		502,380	3	60,006		551,017	3	54,923		496,188
Cooleemee				63,150				62,700				62,850
Mocksville	3	56,929		148,830	3	69,539		130,305	3	54,134		77,955
Duplin												
Beulaville				120				60				120
Calypso												
Faison*				185				140				170
Greenevers												
Harrells**												
Kenansville												
Magnolia				2,638				2,622				2,710
Mount Olive**												
Rose Hill				1,665				1,030				1,160
Teachey												
Wallace*				745				6,610				11,300
Warsaw				240				200				240
Durham												
Chapel Hill**												
Durham*				8,200				4,756				10,275
Morrisville**												
Raleigh**												
Edgecombe												
Conetoe												
Leggett												
Macclesfield				3,103				103				112
Pinetops												
Princeville												
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				705				1,311				495
Whitakers**												
Forsyth												
Bethania												
Clemmons												
High Point**												
Kernersville*	3	173,887		20,623	3	134,578		16,881	3	124,427		10,906
King**												
Lewisville												
Rural Hall												
Tobaccoville*												
Walkertown												
Winston-Salem				10,255				11,840				6,635

TABLE 76. -Continued

Municipality	Fiscal year 2018-2019††			Fiscal year 2019-2020††			Fiscal year 2020-2021††					
	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				255				255				360
Red Springs**												
Hyde												
Iredell												
Davidson**												
Harmony												
Love Valley												
Mooreville	4	1,083,675		700	4	822,204		700	4	702,852		
Statesville	5	1,150,853		2,755	5	935,586		1,480	5	885,917		2,350
Troutman	3	1,256			3	278			3	1,145		
Jackson												
Dillsboro												
Forest Hills												
Highlands**												
Sylva				1,290				880				1,085
Webster												
Johnston												
Benson	2	58,276			2	55,993			2	45,049		
Clayton				415,140				522,290				588,190
Four Oaks				2,518				2,305				2,098
Kenly*	2	35,150			2	28,496			2	31,424		
Micro												
Pine Level												280
Princeton				44				32				10
Selma	2	133,088			2	87,674			2	54,442		
Smithfield	2	288,289		1,460	2	232,530		850	2	228,761		1,270
Wilson's Mills												
Zebulon**												
Jones												
Maysville												
Pollocksville												
Trenton												
Lee												
Broadway*												
Sanford	3	269,796		4,510	3	259,264		2,740	3	283,585		2,275
Lenoir												
Grifton**												
Kinston	3	235,563		141,675	3	186,883		143,353	3	196,103		152,600
La Grange												
Pink Hill												
Lincoln												
Lincolnton	3	136,798		171,320	3	106,647		173,900	3	98,211		186,760
Maiden**												
Macon												
Franklin	3	147,792		4,850	3	115,187		3,867	3	138,688		3,900
Highlands*				220				850				1,190

TABLE 76. -Continued

Municipality	Fiscal year 2018-2019††			Fiscal year 2019-2020††			Fiscal year 2020-2021††					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance							3,413					3,254
Arapahoe												
Bayboro												
Grantsboro												
Mesic												
Minnesott Beach												
Oriental	3	29,526			3	26,266			3	36,594		
Stonewall												
Vandemere												
Pasquotank												
Elizabeth City*							37,059					
Pender												
Atkinson												
Burgaw	3	12,616		180	3	8,633		165	3	8,453		240
Saint Helena												
Surf City*	3	705,327		10,528	3	695,960		1,248	3	1,213,611		10,779
Topsail Beach	3	431,048			3	416,623			3	535,763		
Wallace**												
Watha												
Perquimans												
Hertford				37,728				45,620				39,977
Winfall				1,835				1,620				1,820
Person												
Roxboro				178,830				168,508				173,346
Pitt												
Ayden												
Bethel												
Falkland				125								175
Farmville												
Fountain												
Greenville	6	2,641,175		8,055	6	2,103,590		6,335	6			7,075
Grifton*				9,085				9,150				9,720
Grimesland				447				535				570
Simpson												
Winterville				25,181				25,790				28,133
Polk												
Columbus	3	32,686			3	19,744			3	29,773		
Saluda*				1,530				2,170	3	36,025		2,930
Tryon	3	24,021			3	19,947			3	26,417		

TABLE 76. -Continued

Municipality	Fiscal year 2018-2019††			Fiscal year 2019-2020††			Fiscal year 2020-2021††					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wake												
Angier**												
Apex												790,883
Cary*												3,459,748
Durham**												
Fuquay-Varina												544,796
Garner												615,808
Holly Springs												277,743
Knightdale												204,270
Morrisville*												637,400
Raleigh*												10,245,533
Rolesville												64,570
Wake Forest*												735,378
Wendell												
Zebulon*												44,833
Warren												
Macon												
Norlina												
Warrenton												
Washington												
Creswell												
Plymouth												255
Roper												
Watauga												
Beech Mountain*	6	405,461			6	568,194			6	1,242,410		
Blowing Rock*	6	1,078,877			6	999,809			6	1,488,840		
Boone	6	1,516,945		106,990	6	1,481,731		131,795	6	1,911,574		161,130
Seven Devils*	6	166,344			6	211,862			6	395,608		
Wayne												
Eureka												
Fremont												
Goldsboro	5	959,917		293,555	5	853,967		275,950	5	859,799		296,456
Mount Olive*												
Pikeville												2,860
Seven Springs												
Walnut Creek												9,975
Wilkes												
Elkin**												
North Wilkesboro				485				485				625
Ronda												
Wilkesboro	3	172,755		675	3	124,730		570	3	164,357		790

TABLE 76. -Continued

Municipality	R a t e	Fiscal year 2018-2019††			R a t e	Fiscal year 2019-2020††			R a t e	Fiscal year 2020-2021††		
		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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wilson												
Black Creek												
Elm City												
Kenly**												
Lucama												
Saratoga												
Sharpsburg**												
Sims												
Stantonsburg				60				60				
Wilson				2,620				2,577				2,508
Yadkin												
Boonville												
East Bend												
Jonesville	6	321,578		5,261	6	273,606		2,178	6	293,906		2,258
Yadkinville	6	34,397		15,925	6	25,310		15,390	6	40,855		13,075
Yancey												
Burnsville				450				395				345
Total		50,406,107	397,002	66,583,481		42,549,266	385,337	68,495,761		50,690,704	370,442	75,396,220
Total collections				117,386,590				111,430,364				126,457,366

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:															
	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]	2021-2022 [S]	
Alamance.....	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	4,065,914	
Alexander.....	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	397,736	
Alleghany.....	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	298,663	
Anson.....	99,836	90,486	59,020	54,467	76,354	79,324	96,033	76,451	87,776	78,488	133,402	127,984	160,560	182,063	217,778	
Ashe.....	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	669,176	
Avery.....	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	1,257,281	
Beaufort.....	332,101	211,857	227,611	217,189	283,866	227,065	250,834	328,088	255,576	297,540	386,993	336,141	383,639	515,288	626,025	
Bertie.....	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	98,799	
Bladen.....	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	372,207	
Brunswick.....	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	9,024,237	
Buncombe.....	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	9,408,010	
Burke.....	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	1,120,887	
Cabarrus.....	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	3,166,212	3,286,663	4,005,250	4,297,633	5,405,446	7,417,506	
Caldwell.....	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	976,938	
Camden.....	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	219,259	
Carteret.....	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	3,406,454	
Caswell.....	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	179,509	
Catawba.....	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	3,481,887	
Chatham.....	1,204,820	753,684	709,670	704,529	749,878	914,908	1,063,963	1,182,006	1,356,022	1,510,196	1,657,260	1,638,242	1,717,422	2,508,579	3,414,524	
Cherokee.....	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	875,888	
Chowan.....	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	240,813	
Clay.....	135,986	135,046	109,586	101,845	90,614	106,557	108,415	113,886	119,403	133,449	172,892	175,125	197,600	383,961	379,349	
Cleveland.....	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	1,464,912	
Columbus.....	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	519,328	
Craven.....	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	2,296,744	
Cumberland.....	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	6,599,464	
Currituck.....	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	1,981,733	
Dare.....	1,212,409	930,824	1,651,508	1,084,174	1,082,128	1,020,869	1,282,403	1,294,237	1,300,911	1,352,391	1,438,267	1,516,755	1,510,004	3,411,374	3,566,277	
Davidson.....	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	2,596,586	
Davie.....	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	882,777	
Duplin.....	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	407,529	
Durham.....	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	14,942,403	
Edgecombe.....	167,050	97,454	92,450	87,407	89,211	127,318	103,588	156,260	120,385	181,562	202,372	221,067	178,353	397,687	468,214	
Forsyth.....	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	8,194,026	
Franklin.....	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	2,276,869	
Gaston.....	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	5,939,640	
Gates.....	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	65,162	
Graham.....	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	170,023	
Granville.....	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	966,163	
Greene.....	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	125,676	
Guilford.....	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	12,884,753	
Halifax.....	291,687	158,789	147,923	125,477	127,931	170,185	136,065	160,572	178,840	178,284	298,709	210,178	221,541	405,561	418,313	
Harnett.....	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	3,090,420	
Haywood.....	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	1,477,329	
Henderson.....	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	3,284,517	
Hertford.....	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	102,280	
Hoke.....	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	935,166	
Hyde.....	106,977	102,103	50,158	47,445	46,041	40,234	93,707	65,570	60,119	64,493	76,275	90,425	126,112	181,259	126,112	
Iredell.....	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	7,290,855	
Jackson.....	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	2,360,683	
Johnston.....	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	2,859,992	3,606,411	3,859,517	5,130,262	6,645,837	
Jones.....	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	103,543	
Lee.....	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	1,514,999	
Lenoir.....	210,916	157,639	150,504	134,933	167,702	138,778	171,333	136,682	141,783	199,669	246,976	177,002	197,171	297,572	480,337	
Lincoln.....	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	2,555,544	

TABLE 77. - Continued

County	County Government Fiscal Year:														
	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]	2021-2022 [S]
Macon.....	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	1,512,905
Madison.....	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	503,285
Martin.....	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	134,496
McDowell.....	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	691,190
Mecklenburg....	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	56,458,236
Mitchell.....	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	232,408
Montgomery....	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	594,513
Moore.....	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	3,266,005
Nash.....	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	1,311,834
New Hanover....	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	10,604,776
Northampton...	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	170,560
Onslow.....	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	5,429,482
Orange.....	1,802,845	1,098,405	1,470,716	1,370,248	1,221,458	1,549,583	1,685,431	1,853,859	1,973,054	2,540,925	2,377,468	2,534,721	2,548,487	2,860,796	4,903,607
Pamlico.....	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	378,658
Pasquotank....	398,910	198,374	182,409	215,809	190,363	192,720	239,294	197,309	231,123	263,977	502,527	291,968	368,634	459,881	689,513
Pender.....	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	2,767,560
Perquimans....	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	225,254
Person.....	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	545,898
Pitt.....	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	2,951,687
Polk.....	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	577,982
Randolph.....	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	1,695,930
Richmond.....	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	398,398
Robeson.....	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	742,015
Rockingham...	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	1,017,433
Rowan.....	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	2,525,904
Rutherford....	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	1,197,143
Sampson.....	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	482,412
Scotland.....	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	283,534
Stanly.....	405,116	247,979	222,671	170,262	175,466	215,236	222,193	283,092	335,882	445,445	451,793	534,238	566,322	813,863	1,293,462
Stokes.....	224,319	143,266	147,642	120,844	142,404	152,508	152,620	176,415	199,607	208,361	235,870	244,791	262,202	378,608	513,722
Surry.....	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	778,774
Swain.....	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	308,159
Transylvania...	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	1,287,987
Tyrrell.....	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	74,995
Union.....	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	8,656,547
Vance.....	204,001	151,682	99,874	119,941	217,389	98,458	109,724	134,687	130,802	148,827	232,567	181,446	204,514	307,732	362,808
Wake.....	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	50,508,578
Warren.....	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	411,734
Washington....	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	74,659
Watauga.....	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	2,667,506
Wayne.....	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	1,374,655
Wilkes.....	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	667,149
Wilson.....	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	896,101
Yadkin.....	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	308,227
Yancey.....	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	473,026
Total	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	317,888,908

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).

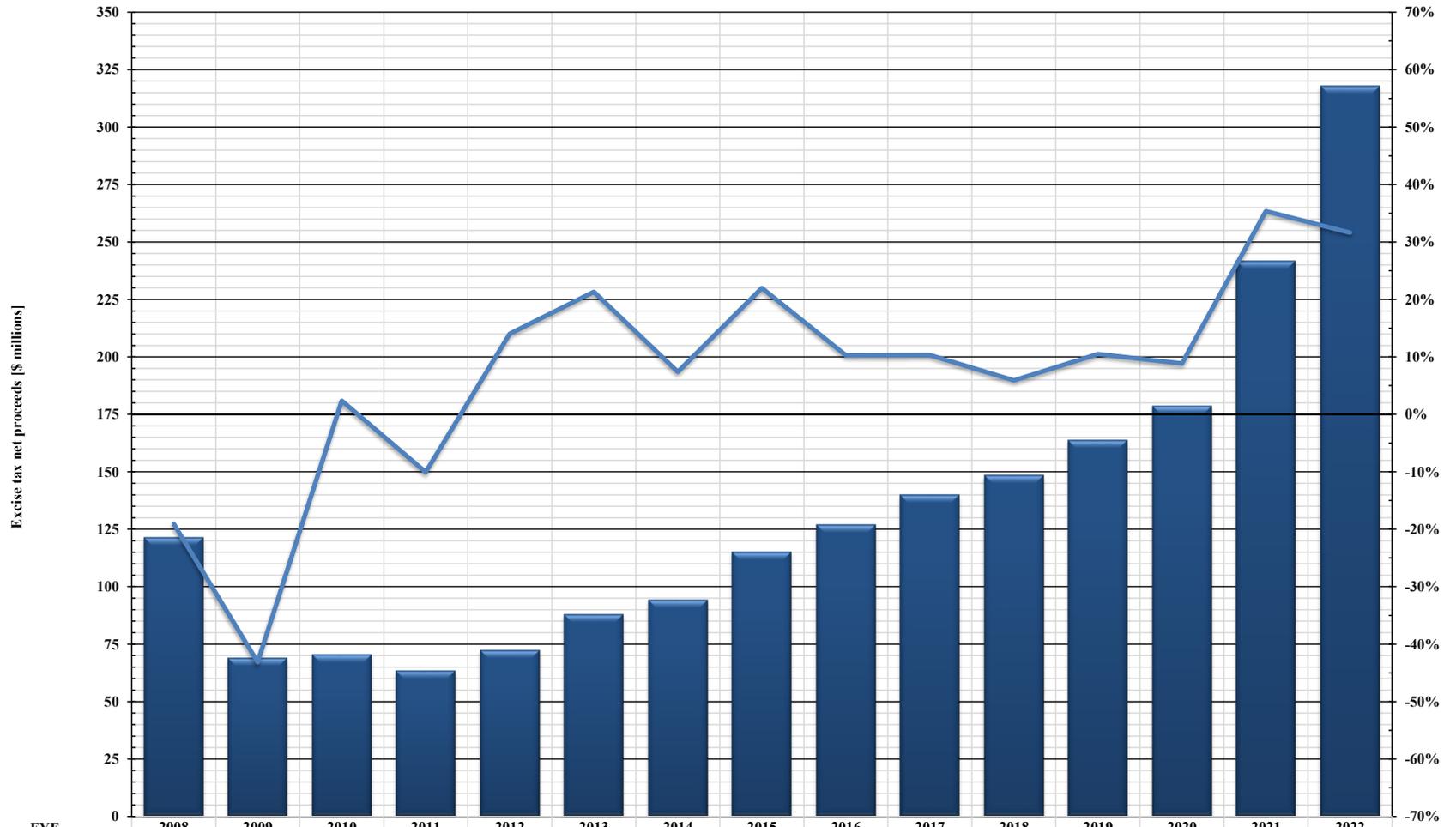
†Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances.

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 2021-2022; 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

% change



FYE	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Excise Tax on Conveyances [\$]	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	317,888,908	
YoY % Δ in Net Proceeds	-	-19.1%	-43.1%	2.4%	-10.1%	14.0%	21.3%	7.4%	22.0%	10.3%	10.3%	5.9%	10.5%	8.9%	35.4%	31.6%

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 2021-2022						Local sales and use taxes as % of property tax levy	Counties	Fiscal year 2021-2022						Local sales and use taxes as % of property tax levy
	Total Assessed Valuation as of January 1, 2021 [\$]	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 [\$]	County-wide property tax rate [\$]			Total Assessed Valuation as of January 1, 2021 [\$]	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 [\$]	County-wide property tax rate [\$]	
Alamance	15,609,319,816	40,887,011	0.2619	0.6600	103,021,511	39.69%	Johnston	23,975,078,619	61,064,290	0.2547	0.7300	175,018,074	34.89%		
Alexander	2,809,567,758	11,433,764	0.4070	0.7900	22,195,585	51.51%	Jones	946,087,151	2,632,243	0.2782	0.7500	7,095,654	37.10%		
Alleghany	1,955,820,467	3,100,388	0.1585	0.5970	11,676,248	26.55%	Lee	6,616,723,368	20,283,326	0.3065	0.7600	50,287,098	40.34%		
Anson	2,164,866,084	4,836,894	0.2234	0.7770	16,821,009	28.76%	Lenoir	4,260,651,965	14,141,039	0.3319	0.8450	36,002,509	39.28%		
Ashe	4,222,501,716	9,861,994	0.2336	0.5100	21,534,759	45.80%	Lincoln	11,958,917,318	32,631,438	0.2729	0.6190	74,025,698	44.08%		
Avery	4,284,448,439	8,604,345	0.2008	0.5500	23,564,466	36.51%	Macon	8,378,824,566	15,446,886	0.1844	0.4000	33,515,298	46.09%		
Beaufort	6,100,987,209	12,477,910	0.2045	0.6250	38,131,170	32.72%	Madison	2,795,783,923	6,367,572	0.2278	0.5000	13,978,920	45.55%		
Bertie	1,415,350,477	3,593,900	0.2539	0.8650	12,242,782	29.36%	Martin	2,050,531,833	6,110,926	0.2980	0.8100	16,609,308	36.79%		
Bladen	3,087,154,955	7,974,975	0.2583	0.8200	25,314,671	31.50%	McDowell	4,763,548,163	13,947,695	0.2928	0.5775	27,509,491	50.70%		
Brunswick	31,383,828,920	39,752,148	0.1267	0.4850	152,211,570	26.12%	Mecklenburg	195,368,040,819	334,288,397	0.1711	0.6169	1,205,225,444	27.74%		
Buncombe	48,128,555,892	119,725,584	0.2488	0.4880	234,867,353	50.98%	Mitchell	1,873,496,483	4,659,561	0.2487	0.5800	10,866,280	42.88%		
Burke	7,570,780,134	20,760,191	0.2742	0.6950	52,616,922	39.46%	Montgomery	3,592,025,942	7,120,911	0.1982	0.6150	22,090,960	32.23%		
Cabarrus	29,803,342,743	70,096,353	0.2352	0.7400	220,544,736	31.78%	Moore	14,650,879,744	30,193,156	0.2061	0.5100	74,719,487	40.41%		
Caldwell	8,387,090,349	15,488,491	0.1847	0.6300	52,838,669	29.31%	Nash	8,290,083,762	20,698,185	0.2497	0.6700	55,543,561	37.26%		
Camden	1,225,250,730	3,120,013	0.2546	0.8700	10,659,681	29.27%	New Hanover	48,116,974,874	98,699,996	0.2051	0.4750	228,555,631	43.18%		
Carteret	16,764,756,215	23,804,615	0.1420	0.3300	55,323,696	43.03%	Northampton	2,291,459,534	3,624,882	0.1582	0.9050	20,737,709	17.48%		
Caswell	1,757,693,235	5,798,982	0.3299	0.7350	12,919,045	44.89%	Onslow	15,472,136,360	60,047,346	0.3881	0.7050	109,078,561	55.05%		
Catawba	19,431,026,556	49,812,498	0.2564	0.5750	111,728,403	44.58%	Orange	21,978,885,056	29,239,198	0.1330	0.8187	179,941,132	16.25%		
Chatham	13,836,716,022	24,192,882	0.1748	0.6650	92,014,162	26.29%	Pamlico	1,929,165,387	3,945,604	0.2045	0.6250	12,057,284	32.72%		
Cherokee	3,852,993,916	11,428,593	0.2966	0.5000	19,264,970	59.32%	Pasquotank	3,407,679,158	12,858,743	0.3773	0.7700	26,239,130	49.01%		
Chowan	1,546,312,772	4,181,749	0.2704	0.7550	11,674,661	35.82%	Pender	8,376,545,333	19,683,260	0.2350	0.6450	54,028,717	36.43%		
Clay	2,068,316,496	4,103,258	0.1984	0.4300	8,893,761	46.14%	Perquimans	1,580,324,804	3,077,813	0.1948	0.6100	9,639,981	31.93%		
Cleveland	10,516,861,346	25,456,881	0.2421	0.6875	72,303,422	35.21%	Person	5,155,163,097	11,485,993	0.2228	0.7200	37,117,174	30.95%		
Columbus	4,292,566,343	12,939,479	0.3014	0.8050	34,555,159	37.45%	Pitt	15,537,360,250	41,339,842	0.2661	0.6841	106,291,081	38.89%		
Craven	10,249,175,175	24,435,961	0.2384	0.5600	57,395,381	42.57%	Polk	3,526,183,755	5,826,380	0.1652	0.5143	18,135,163	32.13%		
Cumberland	24,340,570,609	74,649,208	0.3067	0.7990	194,481,159	38.38%	Randolph	12,278,228,837	34,770,525	0.2832	0.6327	77,684,354	44.76%		
Currituck	8,105,336,294	16,449,082	0.2029	0.4600	37,284,547	44.12%	Richmond	3,602,070,997	11,692,654	0.3246	0.8300	29,897,189	39.11%		
Dare	17,043,820,855	29,239,873	0.1716	0.4005	68,260,503	42.84%	Robeson	7,652,333,632	31,965,328	0.4177	0.7700	58,922,969	54.25%		
Davidson	17,546,237,233	42,023,678	0.2395	0.5400	94,749,681	44.35%	Rockingham	8,015,198,443	22,383,325	0.2793	0.6950	55,705,629	40.18%		
Davie	5,321,667,549	12,728,958	0.2392	0.7330	39,007,823	32.63%	Rowan	14,233,488,115	35,459,432	0.2491	0.6575	93,585,184	37.89%		
Duplin	4,709,601,451	14,077,612	0.2989	0.7350	34,615,571	40.67%	Rutherford	7,992,825,625	19,818,575	0.2480	0.5970	47,717,169	41.53%		
Durham	47,067,145,997	92,528,546	0.1966	0.7222	339,918,928	27.22%	Sampson	5,086,251,948	17,012,142	0.3345	0.8250	41,961,579	40.54%		
Edgecombe	3,509,162,975	10,494,849	0.2991	0.9500	33,337,048	31.48%	Scotland	2,427,779,537	9,873,123	0.4067	1.0000	24,277,795	40.67%		
Forsyth	43,091,786,266	104,708,292	0.2430	0.6778	292,076,127	35.85%	Stanly	6,000,650,130	16,866,900	0.2811	0.6100	36,603,966	46.08%		
Franklin	6,683,577,281	20,542,549	0.3074	0.7950	53,134,439	38.66%	Stokes	4,677,071,951	12,396,032	0.2650	0.6600	30,868,675	40.16%		
Gaston	21,118,753,121	62,961,415	0.2981	0.8300	175,285,651	35.92%	Surry	6,986,640,247	25,372,454	0.3632	0.5520	38,566,254	65.79%		
Gates	974,357,004	3,009,950	0.3089	0.7900	7,697,420	39.10%	Swain	1,995,058,248	5,766,037	0.2890	0.3600	7,182,210	80.28%		
Graham	1,199,358,361	3,150,299	0.2627	0.6500	7,795,829	40.41%	Transylvania	6,959,672,775	12,009,697	0.1726	0.6033	41,987,706	28.60%		
Granville	5,257,557,002	11,268,729	0.2143	0.8400	44,163,479	25.52%	Tyrrell	450,625,792	1,038,824	0.2305	0.9500	4,280,945	24.27%		
Greene	1,273,100,691	5,239,381	0.4115	0.7860	10,006,571	52.36%	Union	36,609,130,617	66,471,710	0.1816	0.5880	215,261,688	30.88%		
Guilford	55,175,272,525	117,829,126	0.2136	0.7305	403,055,366	29.23%	Vance	2,893,037,925	12,996,827	0.4492	0.8900	25,748,038	50.48%		
Halifax	4,111,783,760	13,025,145	0.3168	0.7600	31,249,557	41.68%	Wake	193,338,379,225	231,970,868	0.1200	0.6000	1,160,030,275	20.00%		
Harnett	9,703,303,303	40,319,519	0.4155	0.7500	72,774,775	55.40%	Warren	2,539,346,192	5,080,522	0.2001	0.8100	20,568,704	24.70%		
Haywood	9,641,870,269	21,489,596	0.2229	0.5350	51,584,006	41.66%	Washington	1,017,242,370	3,021,362	0.2970	0.8500	8,646,560	34.94%		
Henderson	17,068,933,491	36,201,688	0.2121	0.5610	95,756,717	37.81%	Watauga	9,721,139,902	19,106,212	0.1965	0.4030	39,176,194	48.77%		
Hertford	1,724,222,494	6,158,944	0.3572	0.8400	14,483,469	42.52%	Wayne	9,278,594,636	30,161,195	0.3251	0.7075	65,646,057	45.95%		
Hoke	4,000,875,892	13,000,333	0.3249	0.7500	30,006,569	43.32%	Wilkes	6,060,206,338	23,970,410	0.3955	0.6600	39,997,362	59.93%		
Hyde	938,503,769	2,053,590	0.2188	0.7950	7,461,105	27.52%	Wilson	7,803,274,292	19,763,970	0.2533	0.7300	56,963,902	34.70%		
Iredell	27,902,276,065	52,357,144	0.1876	0.5375	149,974,734	34.91%	Yadkin	3,199,526,046	9,724,404	0.3039	0.6600	21,116,872	46.05%		
Jackson	11,467,707,901	20,118,536	0.1754	0.3600	41,283,748	48.73%	Yancey	2,397,909,369	5,767,877	0.2405	0.6000	14,387,456	40.09%		
							Total	1,381,550,300,376	2,927,369,985	0.2119	0.6272	8,664,852,691	33.78%		

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.

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 2007-2021

PART 2. TAX YEAR 2021 INDIVIDUAL INCOME TAX STATISTICS

Characteristics of Filers

EXHIBIT 00. HISTORICAL: NUMBER OF D-400 RETURNS FILED AND NUMBER OF TAXPAYERS [FILERS] BY FILING STATUS BY RESIDENCY STATUS BY TAX YEAR

\$0 tax liability=Returns (taxpayers) with tax due (after application of refundable and nonrefundable credits) < \$.01

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

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:		Count:		Count:		Count:		Count:		Count:		Count:			
	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:	Total filed:	w/\$0 Tax liability:		
Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	
Tax Year 2021																
S	2,286,911	2,286,911	573,793	573,793	2,036,523	2,036,523	511,917	511,917	121,105	121,105	26,494	26,494	129,283	129,283	35,382	35,382
MFJ	1,879,376	3,758,752	270,267	540,534	1,596,020	3,192,040	210,893	421,786	70,748	141,496	9,050	18,100	212,608	425,216	50,324	100,648
MFS	128,425	128,425	19,922	19,922	107,725	107,725	14,557	14,557	7,380	7,380	1,475	1,475	13,320	13,320	3,890	3,890
HoH	664,324	664,324	182,078	182,078	622,321	622,321	170,474	170,474	15,246	15,246	4,849	4,849	26,757	26,757	6,755	6,755
SS	2,831	2,831	982	982	2,602	2,602	900	900	82	82	31	31	147	147	51	51
Total	4,961,867	6,841,243	1,047,042	1,317,309	4,365,191	5,961,211	908,741	1,119,634	214,561	285,309	41,899	50,949	382,115	594,723	96,402	146,726
% w/\$0 Tax liability			21.10%	19.26%			18.31%	16.37%			0.84%	0.74%			1.94%	2.14%
Tax Year 2020																
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
Total	5,099,600	6,982,546	1,206,672	1,504,924	4,545,970	6,165,374	1,061,377	1,298,037	191,259	253,253	45,353	54,503	362,371	563,919	99,942	152,384
% w/\$0 Tax liability			23.66%	21.55%			20.81%	18.59%			0.89%	0.78%			1.96%	2.18%
Tax Year 2019																
S	2,231,835	2,231,835	631,448	631,448	1,992,826	1,992,826	563,379	563,379	112,122	112,122	29,171	29,171	126,887	126,887	38,898	38,898
MFJ	1,864,487	3,728,974	275,314	550,628	1,595,097	3,190,194	216,557	433,114	65,735	131,470	8,810	17,620	203,655	407,310	49,947	99,894
MFS	122,937	122,937	19,499	19,499	103,374	103,374	14,154	14,154	7,008	7,008	1,484	1,484	12,555	12,555	3,861	3,861
HoH	725,587	725,587	206,613	206,613	680,028	680,028	192,472	192,472	17,040	17,040	6,602	6,602	28,519	28,519	7,539	7,539
SS	2,807	2,807	931	931	2,574	2,574	848	848	79	79	31	31	154	154	52	52
Total	4,947,653	6,812,140	1,133,805	1,409,119	4,373,899	5,968,996	987,410	1,203,967	201,984	267,719	46,098	54,908	371,770	575,425	100,297	150,244
% w/\$0 Tax liability			22.92%	20.69%			19.96%	17.67%			0.93%	0.81%			2.03%	2.21%
Tax Year 2018																
S	2,113,565	2,113,565	547,558	547,558	1,883,236	1,883,236	483,822	483,822	107,396	107,396	26,100	26,100	122,933	122,933	37,636	37,636
MFJ	1,854,198	3,708,396	257,654	515,308	1,588,933	3,177,866	199,262	398,524	66,392	132,784	8,840	17,680	198,873	397,746	49,552	99,104
MFS	114,161	114,161	17,820	17,820	94,869	94,869	12,048	12,048	6,584	6,584	1,312	1,312	12,708	12,708	4,460	4,460
HoH	723,366	723,366	202,689	202,689	678,331	678,331	188,493	188,493	17,363	17,363	6,809	6,809	27,672	27,672	7,387	7,387
SS	2,753	2,753	841	841	2,525	2,525	751	751	82	82	26	26	146	146	64	64
Total	4,808,043	6,662,241	1,026,562	1,284,216	4,247,894	5,836,827	884,376	1,083,638	197,817	264,209	43,087	51,927	362,332	561,205	99,099	148,651
% w/\$0 Tax liability			21.35%	19.28%			18.39%	16.27%			0.90%	0.78%			2.06%	2.23%
Tax Year 2017																
S	2,035,610	2,035,610	551,748	551,748	1,824,701	1,824,701	494,375	494,375	102,088	102,088	25,320	25,320	108,821	108,821	32,053	32,053
MFJ	1,820,857	3,641,714	265,383	530,766	1,570,297	3,140,594	210,228	420,456	65,788	131,576	9,198	18,396	184,772	369,544	45,957	91,914
MFS	109,335	109,335	17,406	17,406	91,736	91,736	12,375	12,375	6,220	6,220	1,290	1,290	11,379	11,379	3,741	3,741
HoH	727,728	727,728	219,199	219,199	685,009	685,009	205,176	205,176	17,299	17,299	7,142	7,142	25,420	25,420	6,881	6,881
SS	2,753	2,753	903	903	2,533	2,533	818	818	84	84	44	44	136	136	41	41
Total	4,696,283	6,517,140	1,054,639	1,320,022	4,174,276	5,744,573	922,972	1,133,200	191,479	257,267	42,994	52,192	330,528	515,300	88,673	134,630
% w/\$0 Tax liability			22.46%	20.25%			19.65%	17.39%			0.92%	0.80%			1.89%	2.07%

EXHIBIT 00. -Continued

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:	
	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers
Tax Year 2016																
S	1,984,430	1,984,430	534,650	534,650	1,775,157	1,775,157	477,173	477,173	100,794	100,794	24,380	24,380	108,479	108,479	33,097	33,097
MFJ	1,800,707	3,601,414	260,389	520,778	1,556,492	3,112,984	207,015	414,030	65,518	131,036	9,207	18,414	178,697	357,394	44,167	88,334
MFS	104,963	104,963	16,343	16,343	87,882	87,882	11,553	11,553	6,196	6,196	1,219	1,219	10,885	10,885	3,571	3,571
HoH	725,887	725,887	210,323	210,323	683,603	683,603	197,073	197,073	17,184	17,184	6,684	6,684	25,100	25,100	6,566	6,566
SS	2,525	2,525	814	814	2,360	2,360	766	766	49	49	14	14	116	116	34	34
Total	4,618,512	6,419,219	1,022,519	1,282,908	4,105,494	5,661,986	893,580	1,100,595	189,741	255,259	41,504	50,711	323,277	501,974	87,435	131,602
% w/S0 Tax liability			22.14%	19.99%			19.35%	17.15%			0.90%	0.79%			1.89%	2.05%
Tax Year 2015																
S	1,935,896	1,935,896	495,565	495,565	1,738,856	1,738,856	445,709	445,709	97,705	97,705	21,541	21,541	99,335	99,335	28,315	28,315
MFJ	1,785,234	3,570,468	245,545	491,090	1,547,264	3,094,528	194,419	388,838	66,241	132,482	8,779	17,558	171,729	343,458	42,347	84,694
MFS	102,305	102,305	16,019	16,019	85,981	85,981	11,485	11,485	5,885	5,885	1,070	1,070	10,439	10,439	3,464	3,464
HoH	740,145	740,145	201,066	201,066	698,877	698,877	189,030	189,030	16,988	16,988	6,084	6,084	24,280	24,280	5,952	5,952
SS	2,518	2,518	760	760	2,327	2,327	692	692	68	68	26	26	123	123	42	42
Total	4,566,098	6,351,332	958,955	1,204,500	4,073,305	5,620,569	841,335	1,035,754	186,887	253,128	37,500	46,279	305,906	477,635	80,120	122,467
% w/S0 Tax liability			21.00%	18.96%			18.43%	16.31%			0.82%	0.73%			1.75%	1.93%
Tax Year 2014																
S	1,858,637	1,858,637	475,841	475,841	1,676,127	1,676,127	429,486	429,486	84,755	84,755	17,675	17,675	97,755	97,755	28,680	28,680
MFJ	1,759,801	3,519,602	239,068	478,136	1,533,226	3,066,452	189,976	379,952	58,563	117,126	7,164	14,328	168,012	336,024	41,928	83,856
MFS	105,182	105,182	18,738	18,738	82,319	82,319	10,893	10,893	5,081	5,081	996	996	17,782	17,782	6,849	6,849
HoH	727,145	727,145	206,140	206,140	688,891	688,891	194,511	194,511	15,428	15,428	5,528	5,528	23,624	23,624	6,101	6,101
SS	2,591	2,591	809	809	2,401	2,401	734	734	67	67	26	26	123	123	49	49
Total	4,454,154	6,213,955	940,596	1,179,664	3,982,964	5,516,190	825,600	1,015,576	163,894	222,457	31,389	38,553	307,296	475,308	83,607	125,535
% w/S0 Tax liability			21.12%	18.98%			18.54%	16.34%			0.70%	0.62%			1.88%	2.02%
Tax Year 2013																
S	1,793,399	1,793,399	419,742	419,742	1,620,928	1,620,928	380,859	380,859	80,220	80,220	14,826	14,826	92,251	92,251	24,057	24,057
MFJ	1,735,147	3,470,294	338,755	677,510	1,517,567	3,035,134	281,121	562,242	55,321	110,642	8,734	17,468	162,259	324,518	48,900	97,800
MFS	97,838	97,838	20,060	20,060	80,962	80,962	14,371	14,371	4,995	4,995	966	966	11,881	11,881	4,723	4,723
HoH	742,213	742,213	276,328	276,328	703,340	703,340	262,341	262,341	14,586	14,586	6,284	6,284	24,287	24,287	7,703	7,703
QW	2,559	2,559	912	912	2,378	2,378	829	829	57	57	25	25	124	124	58	58
Total	4,371,156	6,106,303	1,055,797	1,394,552	3,925,175	5,442,742	939,521	1,220,642	155,179	210,500	30,835	39,569	290,802	453,061	85,441	134,341
% w/S0 Tax liability			24.15%	22.84%			21.49%	19.99%			0.71%	0.65%			1.95%	2.20%
Tax Year 2012																
S	1,728,476	1,728,476	415,322	415,322	1,563,416	1,563,416	376,397	376,397	73,660	73,660	13,206	13,206	91,400	91,400	25,719	25,719
MFJ	1,717,169	3,434,338	339,826	679,652	1,511,415	3,022,830	286,046	572,092	51,072	102,144	8,196	16,392	154,682	309,364	45,584	91,168
MFS	101,501	101,501	26,284	26,284	78,383	78,383	14,204	14,204	4,569	4,569	861	861	18,549	18,549	11,219	11,219
HoH	745,885	745,885	284,190	284,190	708,627	708,627	270,982	270,982	13,535	13,535	5,719	5,719	23,723	23,723	7,489	7,489
QW	2,459	2,459	877	877	2,306	2,306	819	819	56	56	23	23	97	97	35	35
Total	4,295,490	6,012,659	1,066,499	1,406,325	3,864,147	5,375,562	948,448	1,234,494	142,892	193,964	28,005	36,201	288,451	443,133	90,046	135,630
% w/S0 Tax liability			24.83%	23.39%			22.08%	20.53%			0.65%	0.60%			2.10%	2.26%

EXHIBIT 00. -Continued

Filing Status	All Returns Filed				Residents†				Part-Year Residents††				Nonresidents†††			
	Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:		Count:		w/S0 Tax liability:	
	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers	Returns	Taxpayers
Tax Year 2011																
S	1,672,820	1,672,820	379,732	379,732	1,522,269	1,522,269	349,330	349,330	67,420	67,420	10,678	10,678	83,131	83,131	19,724	19,724
MFJ	1,699,385	3,398,770	300,100	600,200	1,508,384	3,016,768	258,091	516,182	48,622	97,244	7,165	14,330	142,379	284,758	34,844	69,688
MFS	94,889	94,889	17,831	17,831	75,834	75,834	11,442	11,442	4,443	4,443	760	760	14,612	14,612	5,629	5,629
HoH	753,806	753,806	291,692	291,692	717,625	717,625	279,074	279,074	12,910	12,910	5,296	5,296	23,271	23,271	7,322	7,322
QW	2,422	2,422	884	884	2,266	2,266	824	824	57	57	22	22	99	99	38	38
Total	4,223,322	5,922,707	990,239	1,290,339	3,826,378	5,334,762	898,761	1,156,852	133,452	182,074	23,921	31,086	263,492	405,871	67,557	102,401
% w/S0 Tax liability			23.45%	21.79%			21.28%	19.53%			0.57%	0.52%			1.60%	1.73%
Tax Year 2010																
S	1,621,435	1,621,435	360,949	360,949	1,480,999	1,480,999	333,007	333,007	63,463	63,463	9,995	9,995	76,973	76,973	17,947	17,947
MFJ	1,703,093	3,406,186	299,667	599,334	1,519,475	3,038,950	259,559	519,118	46,590	93,180	7,031	14,062	137,028	274,056	33,077	66,154
MFS	93,584	93,584	17,921	17,921	75,047	75,047	11,833	11,833	4,050	4,050	737	737	14,487	14,487	5,351	5,351
HoH	750,819	750,819	286,903	286,903	715,499	715,499	274,280	274,280	12,514	12,514	5,289	5,289	22,806	22,806	7,334	7,334
QW	2,572	2,572	932	932	2,395	2,395	863	863	76	76	32	32	101	101	37	37
Total	4,171,503	5,874,596	966,372	1,266,039	3,793,415	5,312,890	879,542	1,139,101	126,693	173,283	23,084	30,115	251,395	388,423	63,746	96,823
% w/S0 Tax liability			23.17%	21.55%			21.08%	19.39%			0.55%	0.51%			1.53%	1.65%
Tax Year 2009																
S	1,581,543	1,581,543	362,761	362,761	1,452,098	1,452,098	335,086	335,086	57,987	57,987	10,419	10,419	71,458	71,458	17,256	17,256
MFJ	1,692,718	3,385,436	311,889	623,778	1,521,031	3,042,062	272,537	545,074	42,181	84,362	7,212	14,424	129,506	259,012	32,140	64,280
MFS	93,230	93,230	18,132	18,132	75,275	75,275	12,197	12,197	4,079	4,079	881	881	13,876	13,876	5,054	5,054
HoH	734,221	734,221	284,927	284,927	701,354	701,354	272,957	272,957	11,380	11,380	4,986	4,986	21,487	21,487	6,984	6,984
QW	2,707	2,707	986	986	2,563	2,563	921	921	59	59	31	31	85	85	34	34
Total	4,104,419	5,797,137	978,695	1,290,584	3,752,321	5,273,352	893,698	1,166,235	115,686	157,867	23,529	30,741	236,412	365,918	61,468	93,608
% w/S0 Tax liability			23.84%	22.26%			21.77%	20.12%			0.57%	0.53%			1.50%	1.61%
Tax Year 2008																
S	1,648,195	1,648,195	354,148	354,148	1,505,198	1,505,198	328,423	328,423	68,407	68,407	9,788	9,788	74,590	74,590	15,937	15,937
MFJ	1,691,965	3,383,930	272,299	544,598	1,514,855	3,029,710	238,029	476,058	50,178	100,356	6,853	13,706	126,932	253,864	27,417	54,834
MFS	97,145	97,145	16,513	16,513	78,457	78,457	11,960	11,960	4,862	4,862	818	818	13,826	13,826	3,735	3,735
HoH	732,562	732,562	248,546	248,546	696,580	696,580	236,766	236,766	13,856	13,856	5,402	5,402	22,126	22,126	6,378	6,378
QW	2,664	2,664	914	914	2,511	2,511	861	861	72	72	25	25	81	81	28	28
Total	4,172,531	5,864,496	892,420	1,164,719	3,797,601	5,312,456	816,039	1,054,068	137,375	187,553	22,886	29,739	237,555	364,487	53,495	80,912
% w/S0 Tax liability			21.39%	19.86%			19.56%	17.97%			0.55%	0.51%			1.28%	1.38%
Tax Year 2007																
S	1,670,927	1,670,927	333,698	333,698	1,520,746	1,520,746	309,174	309,174	74,287	74,287	9,722	9,722	75,894	75,894	14,802	14,802
MFJ	1,698,709	3,397,418	249,472	498,944	1,515,638	3,031,276	218,103	436,206	58,164	116,328	7,401	14,802	124,907	249,814	23,968	47,936
MFS	97,229	97,229	15,786	15,786	77,825	77,825	11,821	11,821	5,250	5,250	873	873	14,154	14,154	3,092	3,092
HoH	738,323	738,323	215,161	215,161	699,740	699,740	204,385	204,385	15,608	15,608	5,029	5,029	22,975	22,975	5,747	5,747
QW	2,550	2,550	779	779	2,381	2,381	722	722	65	65	24	24	104	104	33	33
Total	4,207,738	5,906,447	814,896	1,064,368	3,816,330	5,331,968	744,205	962,308	153,374	211,538	23,049	30,450	238,034	362,941	47,642	71,610
% w/S0 Tax liability			19.37%	18.02%			17.69%	16.29%			0.55%	0.52%			1.13%	1.21%

Source: annual individual income tax extracts for tax years 2007-2021

Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 and related forms for tax years 2007-2021 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 2007-2021]

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	
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%	21.1%	3,982,964	1.5%	825,600	-12.1%	20.7%	163,894	5.6%	31,389	1.8%	19.2%	307,296	5.7%	83,607	-2.1%	27.2%
2015	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	10,463,226	0.8%	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%
2021	10,556,299	0.9%	4,961,867	-2.7%	1,047,042	-13.2%	21.1%	4,365,191	-4.0%	908,741	-14.4%	20.8%	214,561	12.2%	41,899	-7.6%	19.5%	382,115	5.4%	96,402	-3.5%	25.2%

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

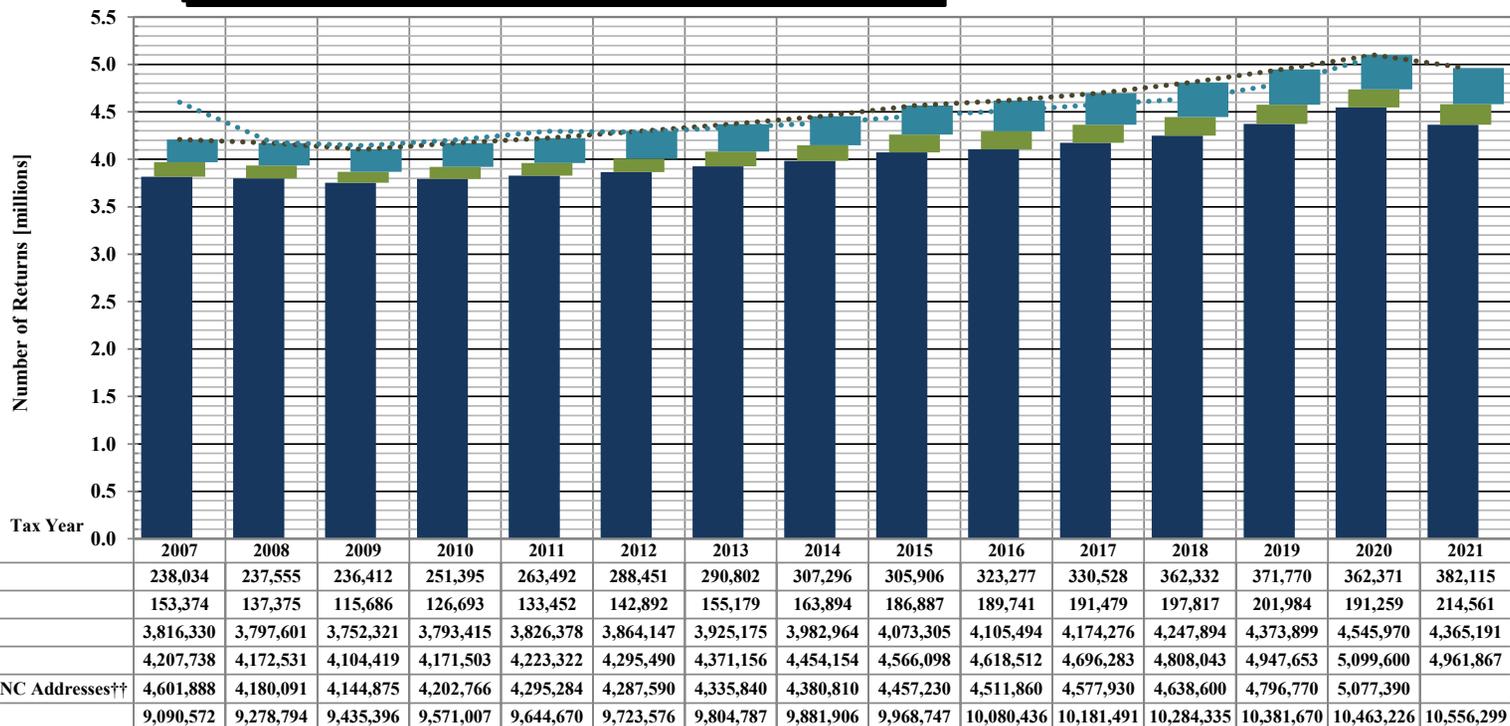
Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year with North Carolina reportable income

\$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 2007-2021 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 2021 and Population Projections, Vintage 2022.

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; TY2021 SOI data unavailable at time of publication.

1040 returns filed count for tax year 2007 includes returns for which taxpayers filed solely to receive

Figure 01.2 Historical: Number of D-400 Returns Filed By Tax Year [Taxable and Nontaxable†]
 [All Returns: Tax Years 2007-2021]

†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

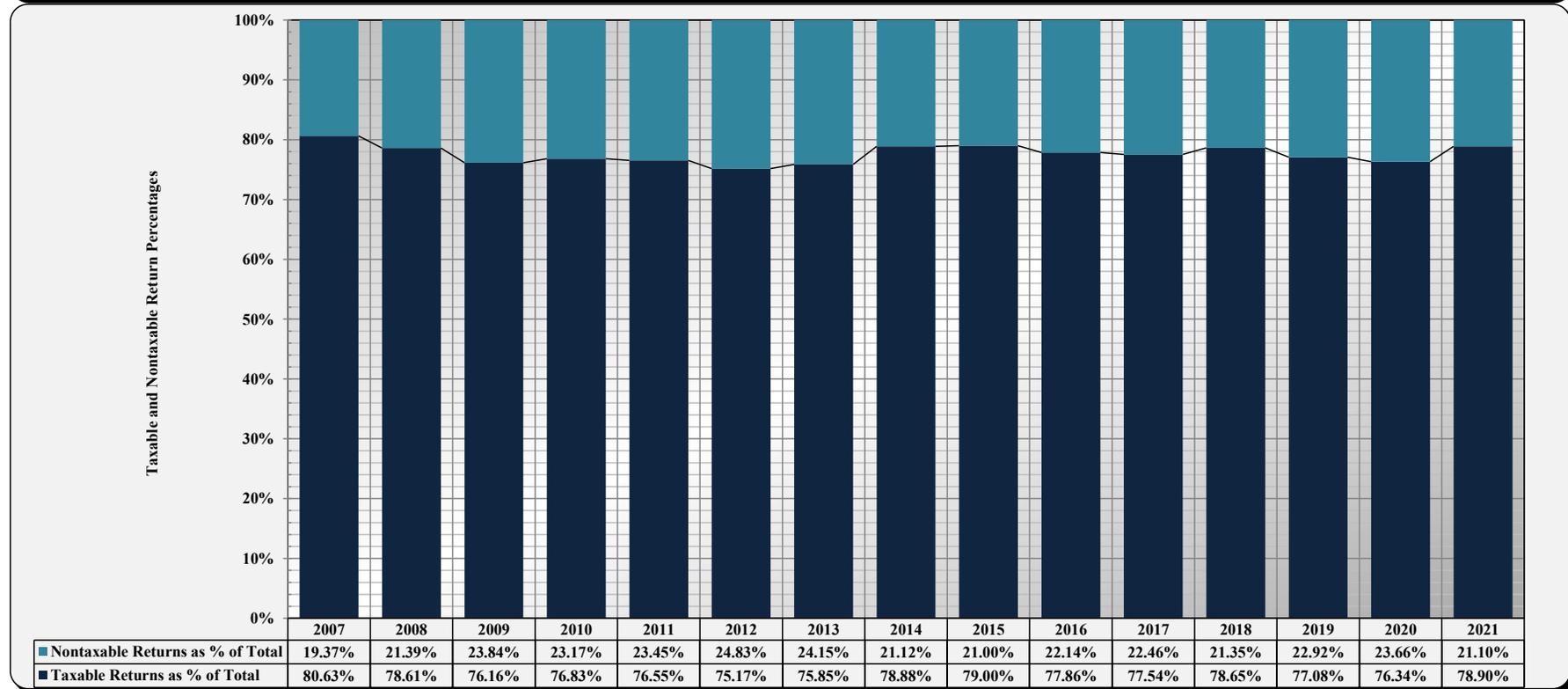
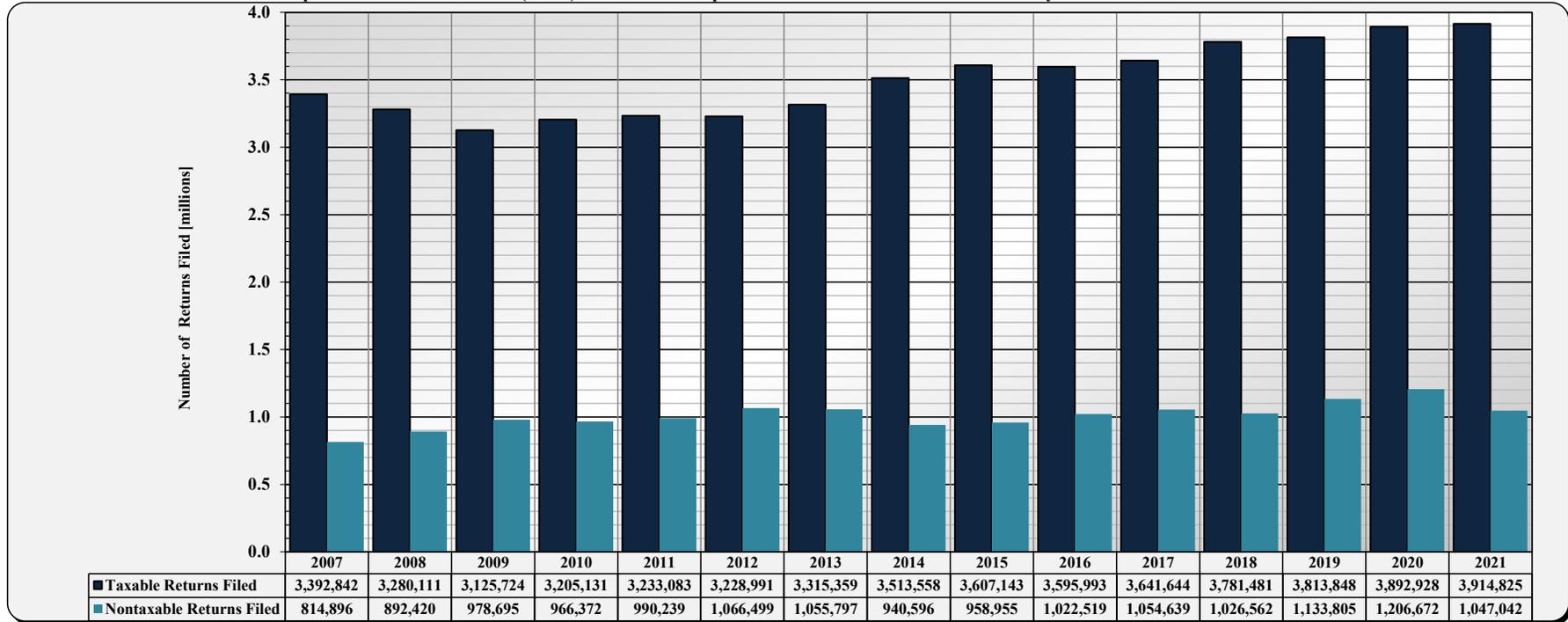
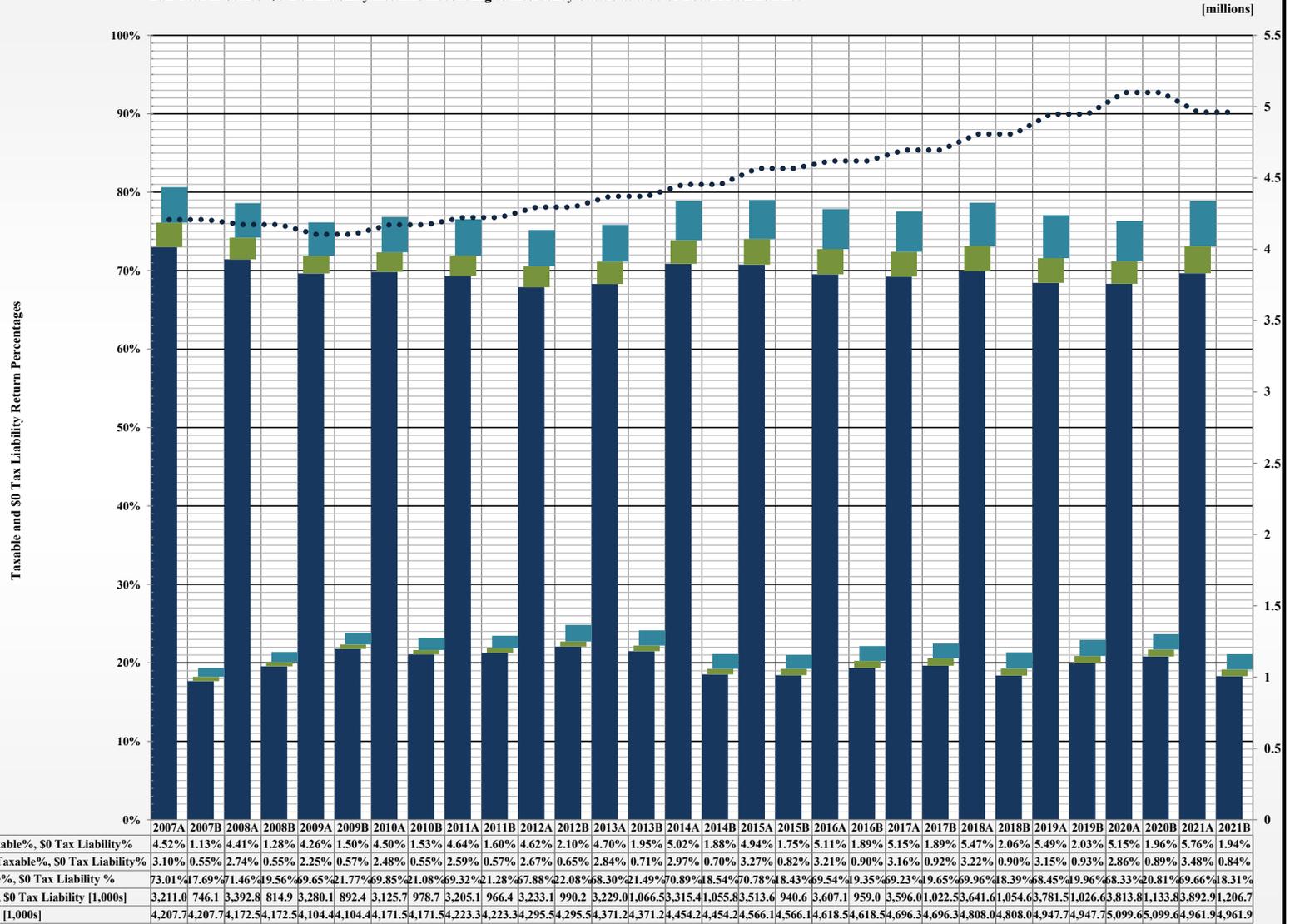


Figure 01.3 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2007-2021

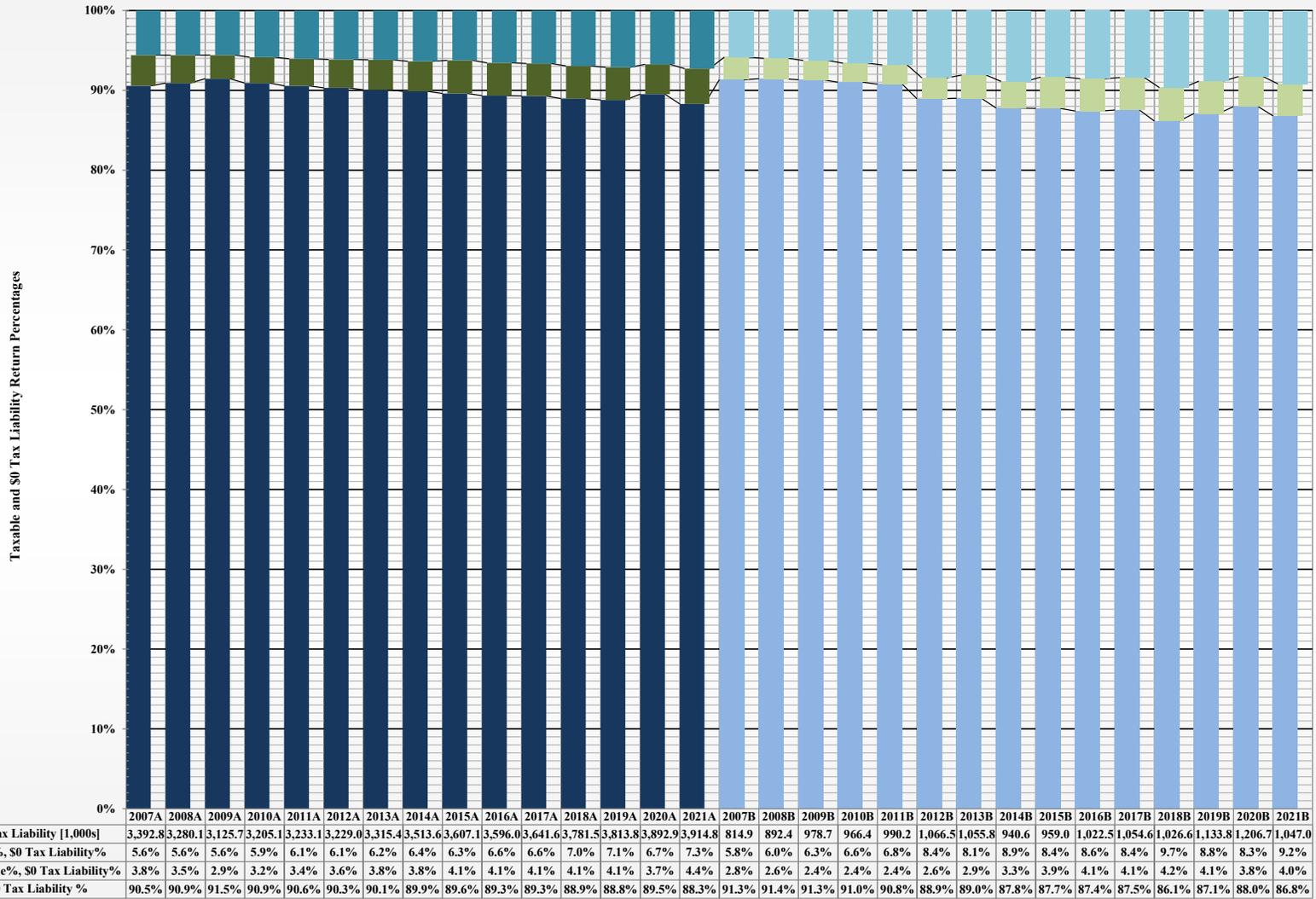
Tax Year A Series=Taxable Returns According to Residency Status as a % of Total Returns Filed
 Tax Year B Series=\$0 Tax Liability Returns According to Residency Status as a % of Total Returns Filed



All Returns Filed=Total number of returns filed for a tax year [taxable and nontaxable]. Percentages are based on total returns filed for a given tax year: e.g., for tax year 2007, 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 1.13% of total returns filed.

Figure 01.4 Historical: D-400 Taxable and \$0 Tax Liability Return Percentages By Residency Status For Tax Years 2007-2021

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 2007, 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 91.3% of nontaxable returns filed.

EXHIBIT 01A. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY FILING STATUS
[ALL RETURNS: TAX YEARS 2007-2021]

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:		\$0 Tax liability:		Count:		\$0 Tax liability:		Count:		\$0 Tax liability:		Count:		\$0 Tax liability:		Count:		\$0 Tax liability:		Count:		\$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
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	7,287,708	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	7,368,061	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	7,451,453	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	7,535,246	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	7,613,927	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	7,699,021	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	7,806,907	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	7,910,194	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	8,016,320	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	8,120,450	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	8,207,577	1.1%	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%
2021	8,299,233	1.1%	4,961,867	-2.7%	1,047,042	-13.2%	2,286,911	-3.7%	573,793	-17.1%	1,879,376	-0.2%	270,267	-9.4%	128,425	-0.8%	19,922	-8.4%	664,324	-6.4%	182,078	-5.9%	2,831	3.7%	982	4.5%

\$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 2007-2021 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 2021 and Population Projections, Vintage 2022.

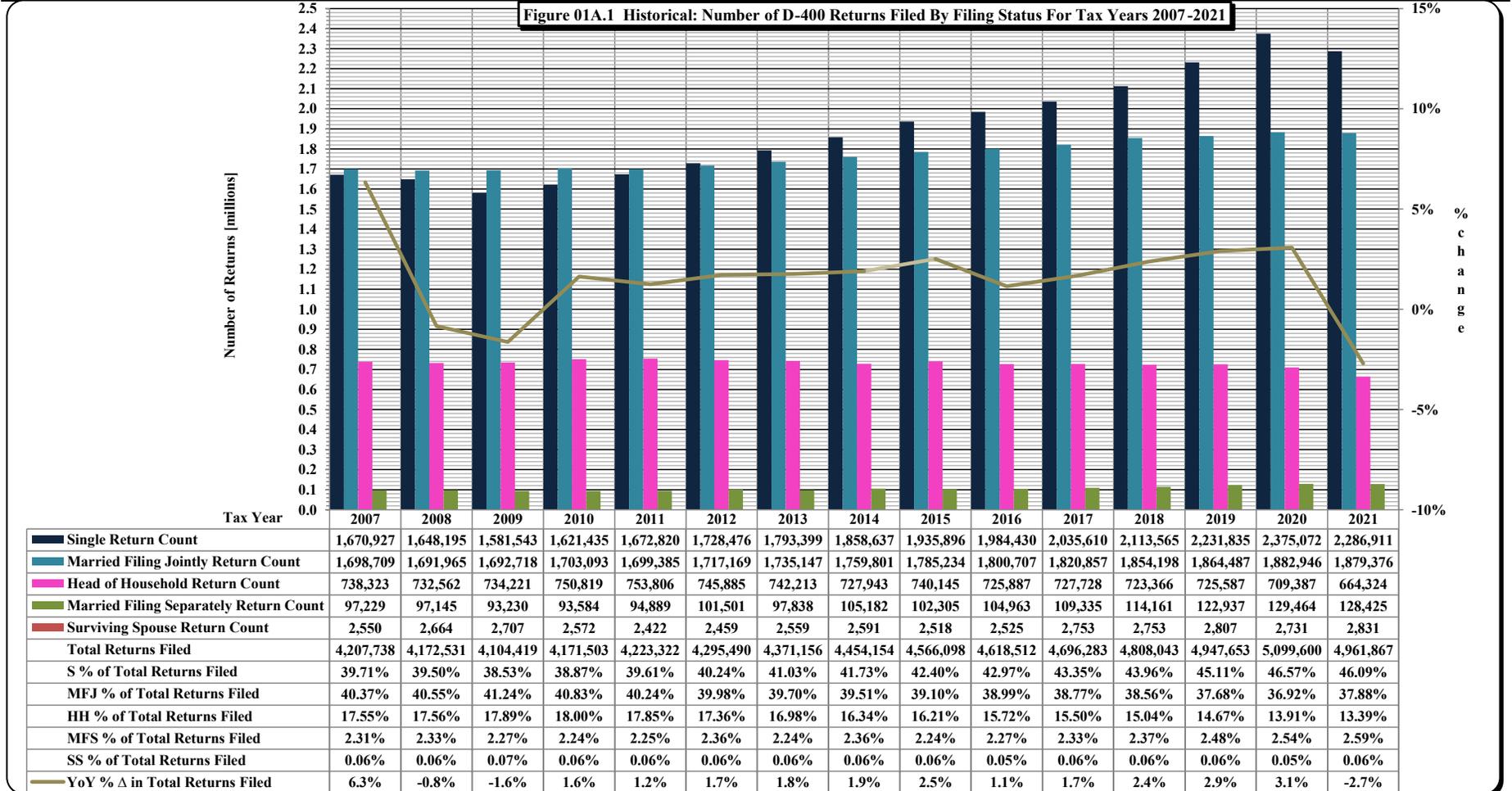


EXHIBIT 02. HISTORICAL: NUMBER OF D-400 TAXPAYERS [FILERS] BY FILING STATUS

[ALL RETURNS: TAX YEARS 2007-2021]

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:									
			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								
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	7,287,708	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	7,368,061	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	7,451,453	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	7,535,246	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	7,613,927	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	7,699,021	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	7,806,907	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	7,910,194	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	8,016,320	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	8,120,450	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	8,207,577	1.1%	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%
2021	8,299,233	1.1%	6,841,243	-2.0%	1,317,309	-12.5%	2,286,911	-3.7%	573,793	-17.1%	3,758,752	-0.2%	540,534	-9.4%	128,425	-0.8%	19,922	-8.4%	664,324	-6.4%	182,078	-5.9%	2,831	3.7%	982	4.5%

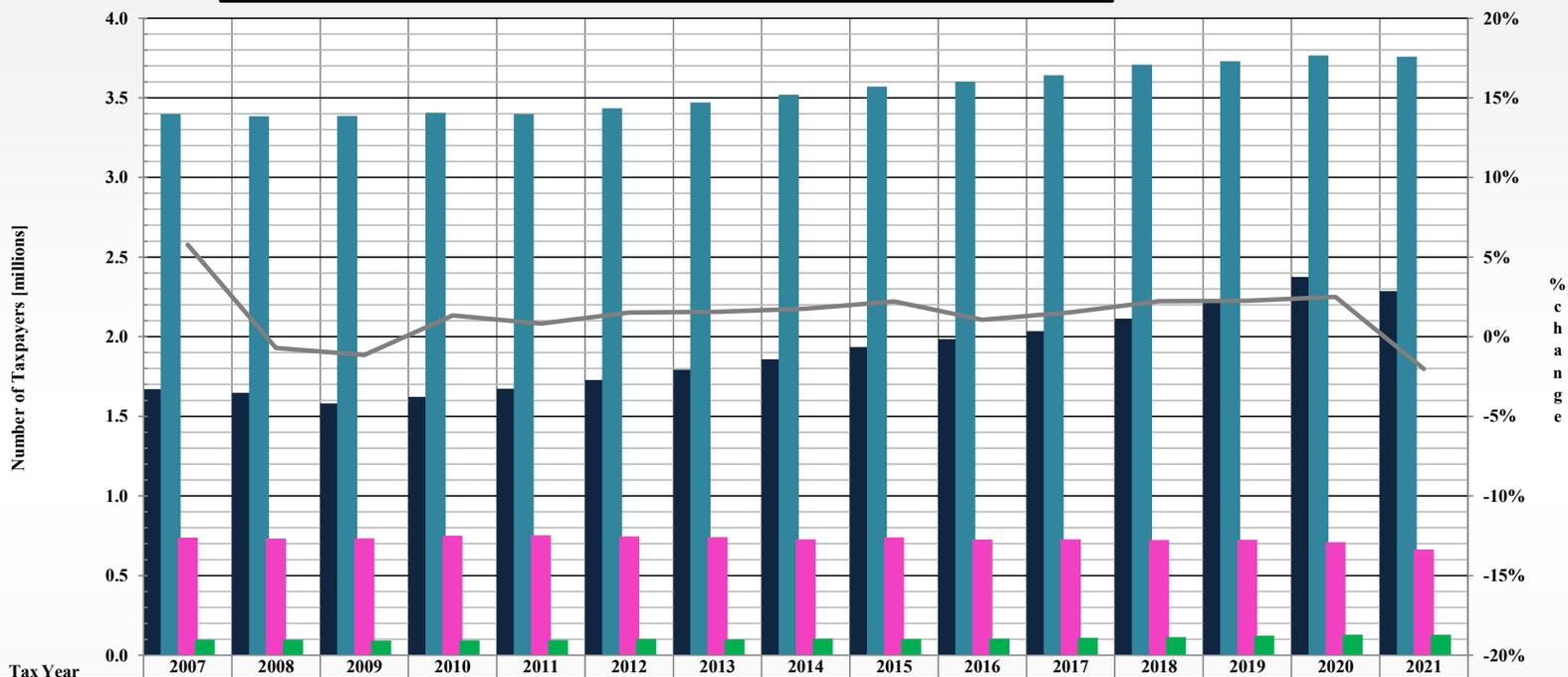
†Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2: such returns represent the combined income of two taxpayers [filers] allowed to file together on a single form.

\$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 2007-2021 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 2021 and Population Projections, Vintage 2022.

Figure 02.1 Historical: Number of D-400 Taxpayers [Filers] By Filing Status For Tax Years 2007-2021

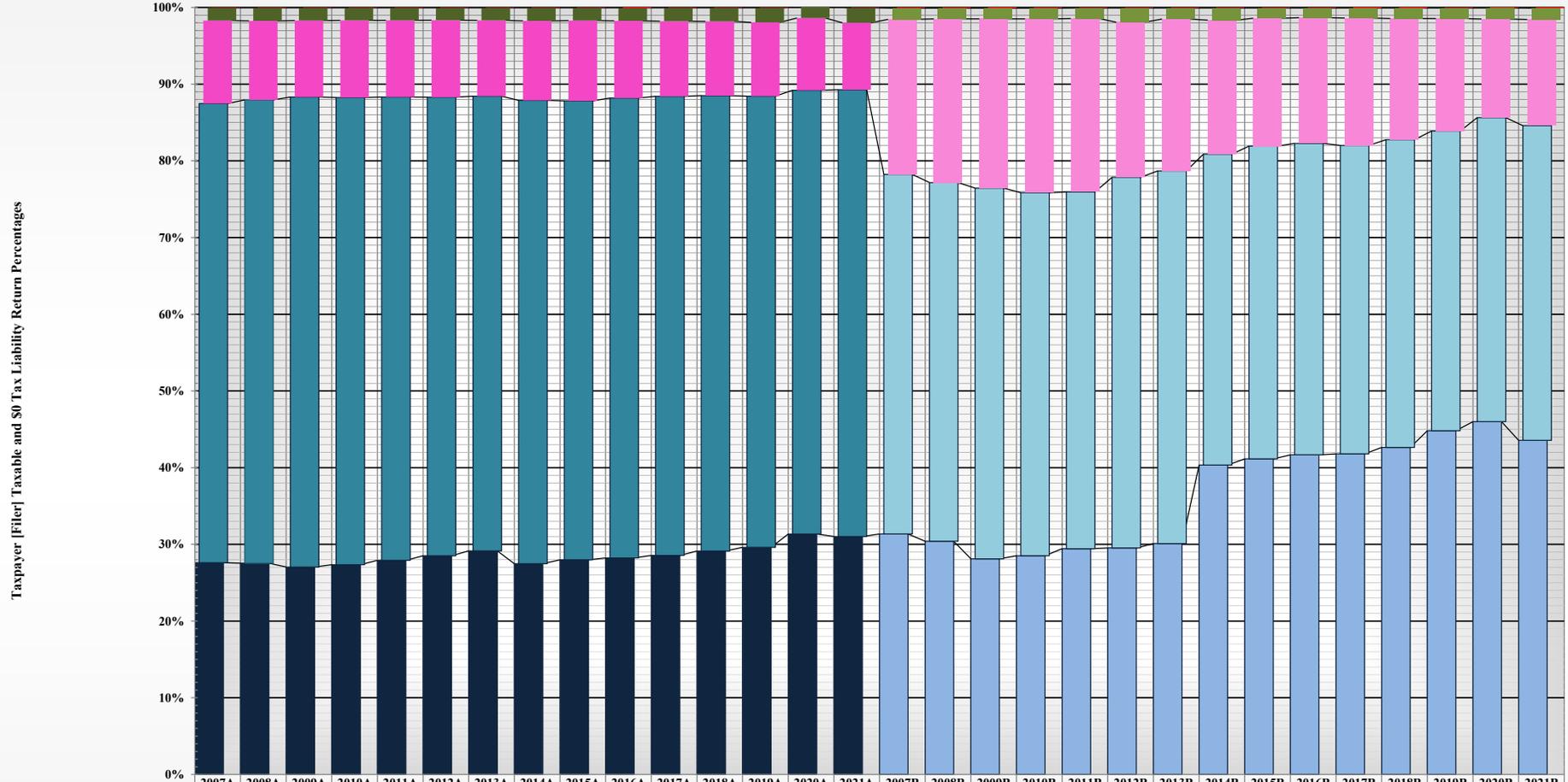


Single Taxpayers	1,670,927	1,648,195	1,581,543	1,621,435	1,672,820	1,728,476	1,793,399	1,858,637	1,935,896	1,984,430	2,035,610	2,113,565	2,231,835	2,375,072	2,286,911
Married Filing Jointly Taxpayers	3,397,418	3,383,930	3,385,436	3,406,186	3,398,770	3,434,338	3,470,294	3,519,602	3,570,468	3,601,414	3,641,714	3,708,396	3,728,974	3,765,892	3,758,752
Head of Household Taxpayers	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	664,324
Married Filing Separately Taxpayers	97,229	97,145	93,230	93,584	94,889	94,889	101,501	105,182	102,305	104,963	109,335	114,161	122,937	129,464	128,425
Surviving Spouse Taxpayers	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	2,831
All Taxpayers [Filers]	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	6,841,243
NC Population [18 and older]	6,903,931	7,048,063	7,170,816	7,287,708	7,368,061	7,451,453	7,535,246	7,613,927	7,699,021	7,806,907	7,910,194	8,016,320	8,120,450	8,207,577	8,299,233
NC Population	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	10,463,226	10,556,299
YoY % Δ in Total Taxpayers [Filers]	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%	-2.0%

Figure 02.3 Historical: D-400 Taxpayers [Filers] Taxable and \$0 Tax Liability Return Percentages By Filing Status For Tax Years 2007-2021

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



	2007A	2008A	2009A	2010A	2011A	2012A	2013A	2014A	2015A	2016A	2017A	2018A	2019A	2020A	2021A	2007B	2008B	2009B	2010B	2011B	2012B	2013B	2014B	2015B	2016B	2017B	2018B	2019B	2020B	2021B	
■ SS: Taxable%, \$0 Tax Liability%	0.04%	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.04%	0.03%	0.03%	0.04%	0.04%	0.03%	0.07%	0.03%	0.07%	0.08%	0.08%	0.07%	0.07%	0.07%	0.07%	0.07%	0.06%	0.06%	0.07%	0.07%	0.07%	0.07%	0.06%	0.07%
■ MFS: Taxable%, \$0 Tax Liability%	1.68%	1.72%	1.67%	1.64%	1.66%	1.63%	1.65%	1.72%	1.68%	1.73%	1.77%	1.79%	1.91%	1.48%	1.96%	1.48%	1.42%	1.40%	1.42%	1.38%	1.87%	1.44%	1.59%	1.33%	1.27%	1.32%	1.39%	1.38%	1.44%	1.51%	
■ HoH: Taxable%, \$0 Tax Liability%	10.80%	10.30%	9.97%	10.07%	9.98%	10.02%	9.89%	10.36%	10.47%	10.04%	9.78%	9.68%	9.61%	9.42%	8.73%	20.21%	21.34%	22.08%	22.66%	22.61%	20.21%	19.81%	17.47%	16.69%	16.39%	16.61%	15.78%	14.66%	12.86%	13.82%	
■ MFJ: Taxable%, \$0 Tax Liability%	59.86%	60.41%	61.28%	60.91%	60.41%	59.80%	59.27%	60.41%	59.83%	59.98%	59.86%	59.37%	58.83%	57.86%	58.26%	46.88%	46.76%	48.33%	47.34%	46.51%	48.33%	48.58%	40.53%	40.77%	40.59%	40.21%	40.13%	39.08%	39.64%	41.03%	
■ S: Taxable%, \$0 Tax Liability%	27.62%	27.53%	27.04%	27.35%	27.91%	28.51%	29.15%	27.47%	27.98%	28.23%	28.55%	29.12%	29.62%	31.35%	31.01%	31.35%	30.41%	28.11%	28.51%	29.43%	29.53%	30.10%	40.34%	41.14%	41.67%	41.80%	42.64%	44.81%	46.00%	43.56%	
Taxpayers [Filers] Taxable, \$0 Tax Liability [1,000s]	4,842.1	4,699.8	4,506.6	4,608.6	4,632.4	4,606.3	4,711.8	5,034.3	5,146.8	5,136.3	5,197.1	5,378.0	5,403.0	5,477.6	5,523.9	1,064.4	1,164.7	1,290.6	1,266.0	1,290.3	1,406.3	1,394.6	1,179.7	1,204.5	1,282.9	1,320.0	1,284.2	1,409.1	1,504.9	1,317.3	

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 2007, single filing status filers with tax liability accounted for 27.62% of all taxable filers and single filing status filers with \$0 tax liability accounted for 31.35% of all nontaxable filers at time of filing.

**EXHIBIT 03. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY RESIDENCY STATUS
[ALL RETURNS: TAX YEARS 2007-2021]**

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			
					FEDERAL ADJUSTED GROSS INCOME††															
					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
2007	9,090,572	2.3%	327,886.5	35,960	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%	351,637.5	37,772	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%	339,441.5	35,921	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%	343,104.3	35,847	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%	355,001.6	36,816	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%	377,867.2	38,867	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%	373,140.6	38,062	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%	393,886.1	39,866	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%	414,760.4	41,617	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%	429,054.9	42,582	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%	449,817.7	44,207	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%	473,093.3	46,040	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%	501,587.2	48,366	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	10,463,226	0.8%	541,078.0	51,781	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%
2021	10,556,299	0.9%	599,133.5	56,705	169,787	45.2%	842,462.5	41.3%	83,521	20.1%	364,587.0	15.4%	92,974	16.5%	19,948.6	30.7%	1,198,401	63.9%	457,926.9	72.8%

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

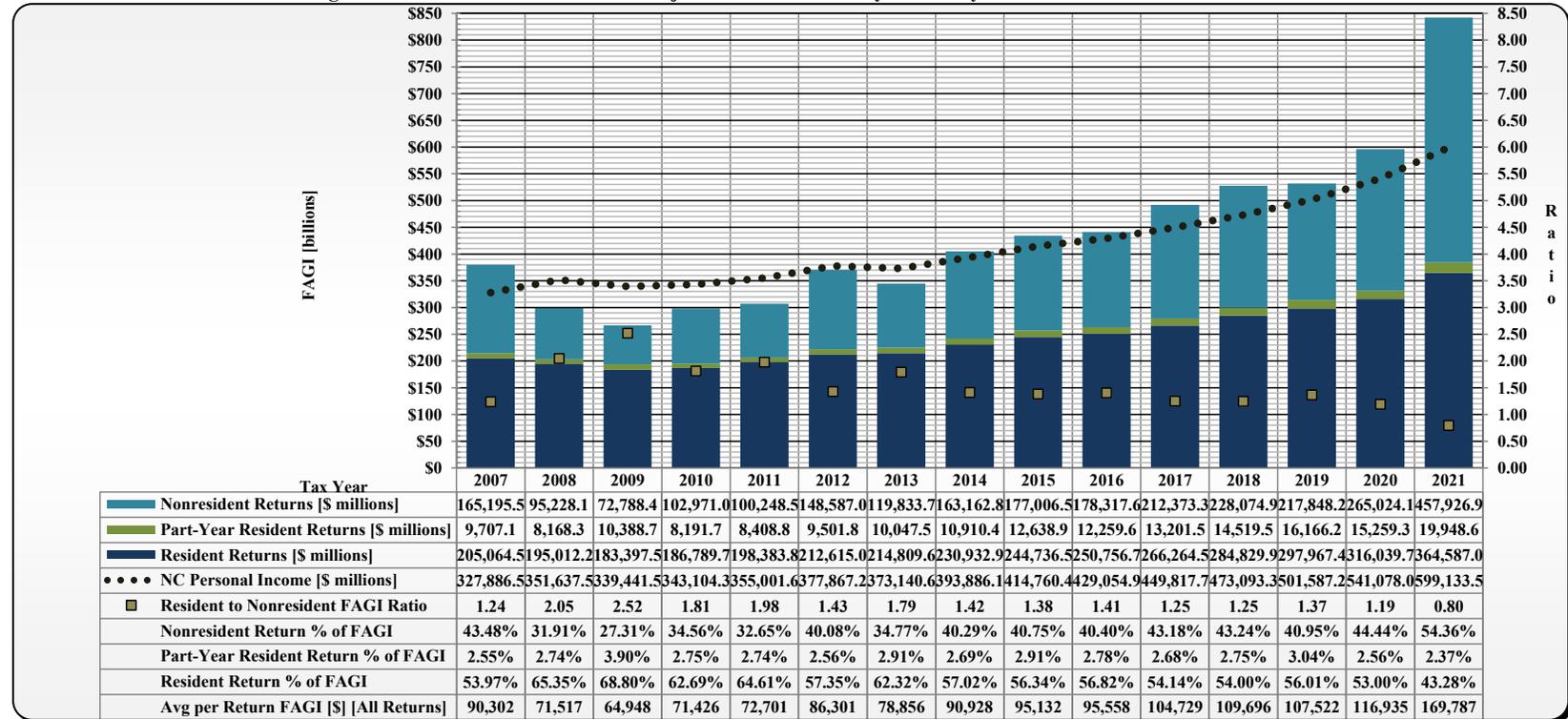
†Bureau of Economic Analysis, Table SA1NC1, Regional Data, September 29, 2023 update.

††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 2007-2021 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 2021 and Population Projections, Vintage 2022.

Figure 03.1 Historical: Total Federal Adjusted Gross Income By Residency Status For Tax Years 2007-2021



**EXHIBIT 04. HISTORICAL: TOTAL FEDERAL ADJUSTED GROSS INCOME [FAGI] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2007-2021]**

Tax Year	North Carolina Population	YoY % Δ	NC Personal Income† [\$ millions]	NC Per Capita Personal Income† [\$]	Returns Filed by Filing Status:																							
					All Returns Filed				Single [S]				Married Filing Jointly [MFJ]				Married Filing Separately [MFS]				Head of Household [HoH]				Surviving Spouse [SS]			
					Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ		Average per return		YoY % Δ	
					per return	%	Total	%	per return	%	Total	%	per return	%	Total	%	per return	%	Total	%	per return	%	Total	%	per return	%	Total	%
2007	9,090,572	2.3%	327,886.5	35,960	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%	351,637.5	37,772	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%	339,441.5	35,921	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%	343,104.3	35,847	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%	355,001.6	36,816	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%	377,867.2	38,867	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%	373,140.6	38,062	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%	393,886.1	39,866	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%	414,760.4	41,617	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%	429,054.9	42,582	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%	449,817.7	44,207	104,729	9.6%	491,839.4	11.4%	50,911	17.9%	103,635.0	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%	473,093.3	46,400	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%	501,587.2	48,366	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	10,463,226	0.8%	541,078.0	51,781	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%
2021	10,556,299	0.9%	599,133.5	56,705	169,787	45.2%	842,462.5	41.3%	73,024	35.1%	166,999.5	30.1%	319,534	46.0%	600,525.4	45.8%	298,337	59.4%	38,314.0	58.1%	54,239	22.8%	36,032.6	15.0%	208,767	41.4%	591.0	46.6%

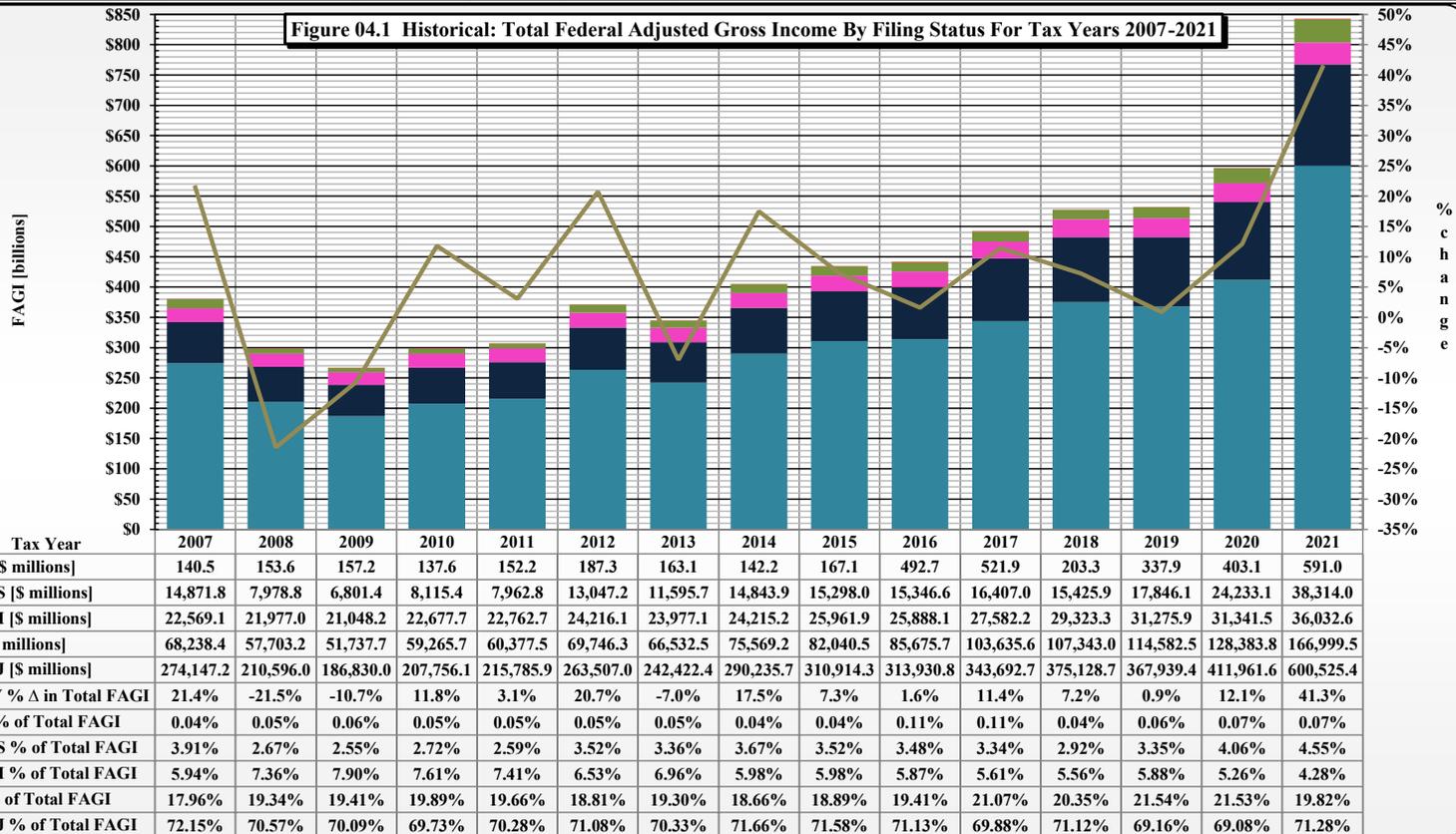
†Bureau of Economic Analysis. Table SAINCI, Regional Data, September 29, 2023 update.

††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 2007-2021 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 2021 and Population Projections, Vintage 2022.



**EXHIBIT 05. HISTORICAL: NC TAXABLE INCOME [NCTI] BY RESIDENCY STATUS
[ALL RETURNS: TAX YEARS 2007-2021]**

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
2007	9,090,572	2.3%	327,886.5	35,960	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%	351,637.5	37,772	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%	339,441.5	35,921	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%	343,104.3	35,847	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%	355,001.6	36,816	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%	377,867.2	38,867	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%	373,140.6	38,062	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%	393,886.1	39,866	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%	414,760.4	41,617	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%	429,054.9	42,582	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%	449,817.7	44,207	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%	473,093.3	46,040	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%	501,587.2	48,366	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	10,463,226	0.8%	541,078.0	51,781	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%
2021	10,556,299	0.9%	599,133.5	56,705	77,785	16.4%	305,872.0	17.1%	80,499	17.1%	279,475.2	16.1%	42,794	12.4%	7,450.1	33.0%	66,154	16.4%	18,946.8	26.7%

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 SA1NC1, Regional Data, September 29, 2023 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 FNNTI 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.

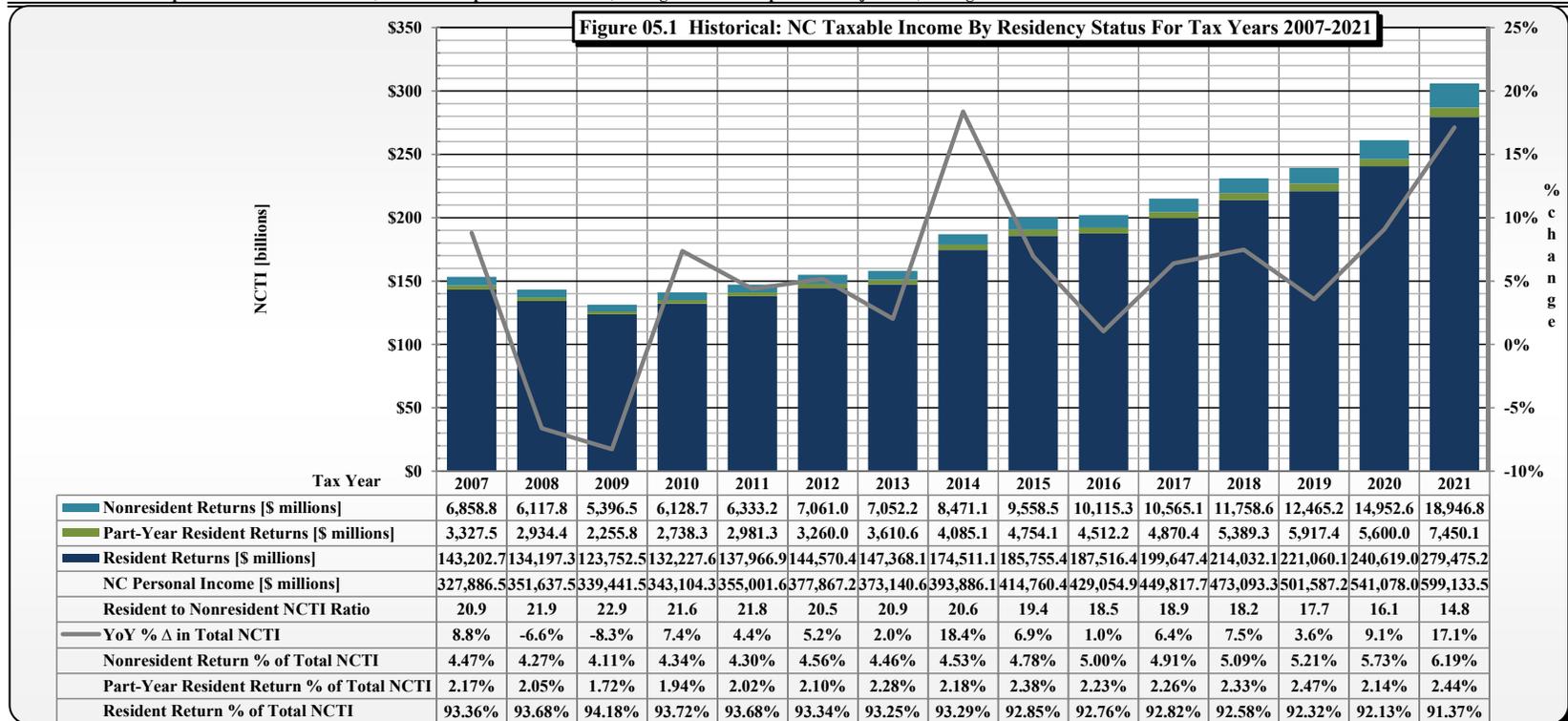
Amounts shown reflect positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC Taxable Income values are excluded from the table].

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 2007-2021

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 2021 and Population Projections, Vintage 2022.



**EXHIBIT 05A. HISTORICAL: NC TAXABLE INCOME [NCTI] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2007-2021]**

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]			
	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
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%
2021	77,785	16.4%	305,872.0	17.1%	39,398	13.0%	67,862.3	15.0%	133,105	17.0%	214,839.1	18.8%	60,839	13.6%	6,652.5	14.5%	33,745	13.1%	16,351.1	5.7%	90,024	14.8%	167.2	18.5%

†NC Taxable Income is the derived value of income subject to North Carolina tax and equals FAGI plus additions, minus subtractions, minus allowable NC standard or NC itemized deductions.

The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from all sources that is subject to North Carolina tax. Amounts shown reflect positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC Taxable Income values are excluded from the table].

Average per return amounts are derived by dividing the number of returns with positive NC taxable income into the total dollar value of positive NC Taxable Income for each of the filing status groups.

Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2007-2021 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 05A.1 Historical: NC Taxable Income [NCTI] By Filing Status For Tax Years 2007-2021

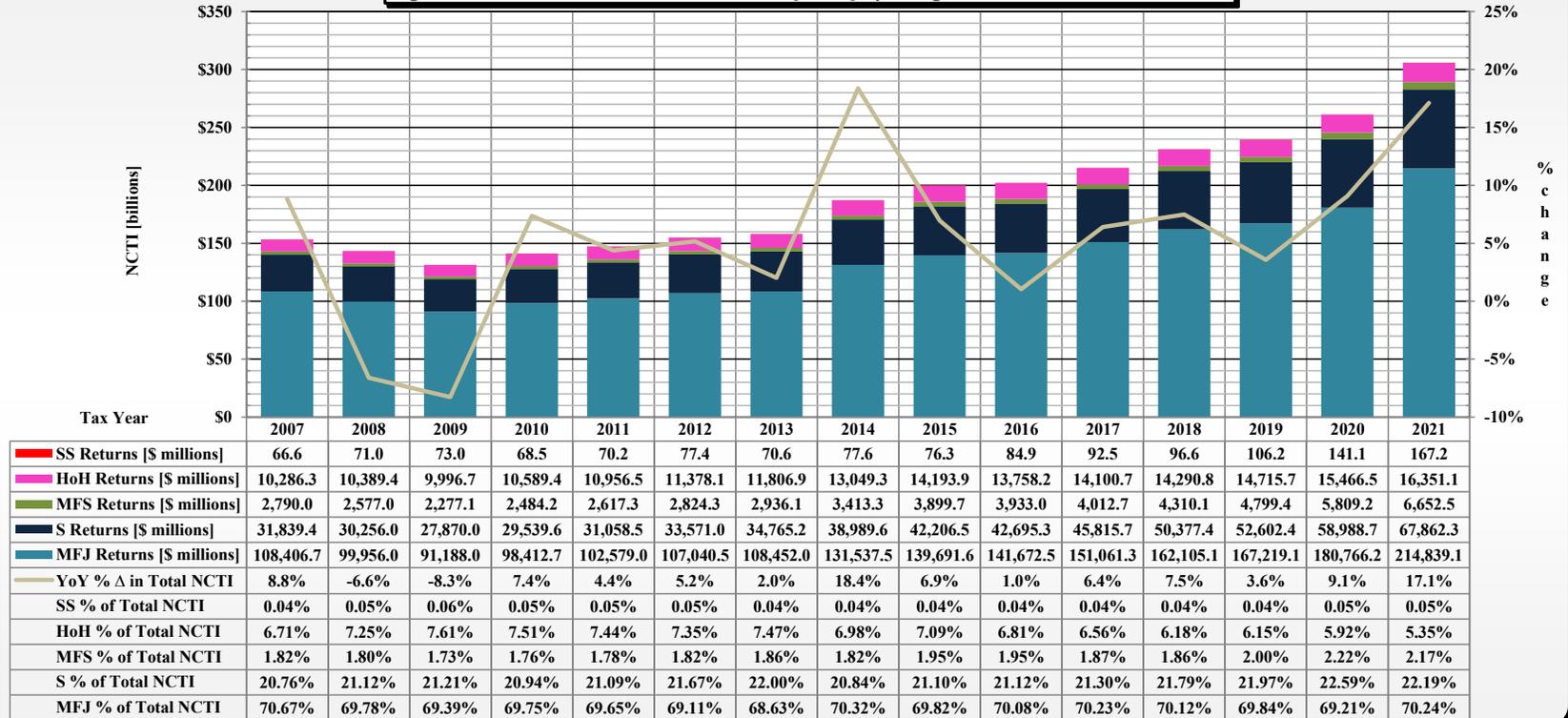


EXHIBIT 06. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY RESIDENCY STATUS
[ALL RETURNS: TAX YEARS 2007-2021]

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											
					NC NET TAX LIABILITY††																							
					Avg. per return¹	YoY % Δ	Avg. per return²	YoY % Δ	Total	YoY % Δ	Avg. per return¹	YoY % Δ	Avg. per return²	YoY % Δ	Total	YoY % Δ	Avg. per return¹	YoY % Δ	Avg. per return²	YoY % Δ	Total	YoY % Δ						
[\$]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$]	Δ	[\$ millions]	Δ	[\$]	Δ	[\$]	Δ	[\$ millions]	Δ											
2007	9,090,572	2.3%	327,886.5	35,960	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%	351,637.5	37,772	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%	339,441.5	35,921	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%	343,104.3	35,847	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%	355,001.6	36,816	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%	377,867.2	38,867	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%	373,140.6	38,062	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%	393,886.1	39,866	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%	414,760.4	41,617	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%	429,054.9	42,582	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%	449,817.7	44,207	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%	473,093.3	46,040	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%	501,587.2	48,366	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	10,463,226	0.8%	541,078.0	51,781	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%	2,979	23.9%	781.9	19.8%
2021	10,556,299	0.9%	599,133.5	56,705	3,093	19.7%	3,920	15.9%	15,346.6	16.5%	3,203	20.2%	4,044	16.4%	13,979.6	15.5%	1,755	18.4%	2,180	12.3%	376.5	32.9%	2,592	20.1%	3,467	16.4%	990.5	26.7%

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 SA1NC1, Regional Data, September 29, 2023 update.

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

Avg per return¹ amounts are derived by dividing the total number of returns filed that are attributable to a residency status group into the corresponding total net tax liability value attributable to the residency status group.

Avg per return² amounts are derived by dividing the total number of taxable returns filed that are attributable to a residency status group into the corresponding total net tax liability value attributable to the residency status group.

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 2007-2021 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 2021 and Population Projections, Vintage 2022.

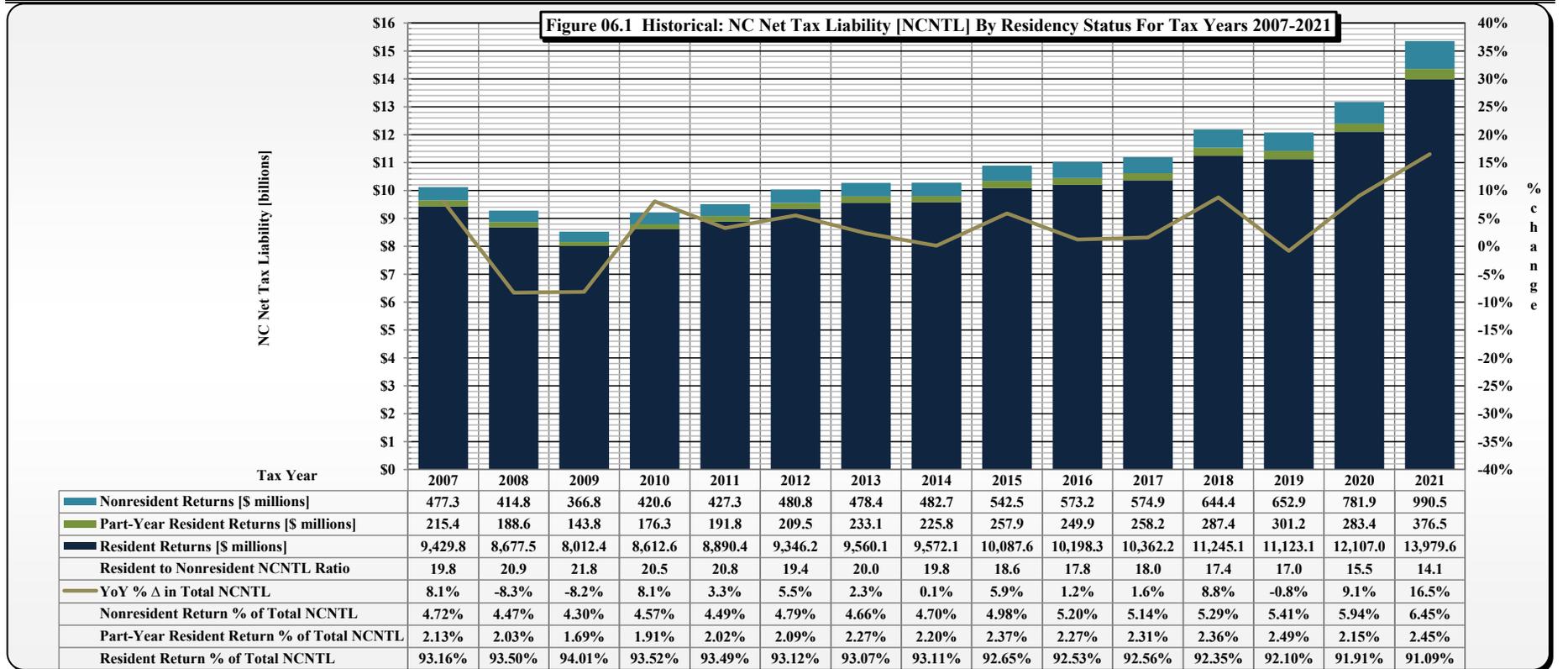


EXHIBIT 06A. HISTORICAL: NC NET TAX LIABILITY [NCNTL] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2007-2021]

Tax Year	All Returns Filed					Returns Filed by Filing Status:																														
						Single [S]					Married Filing Jointly [MFJ]					Married Filing Separately [MFS]					Head of Household [HoH]					Surviving Spouse [SS]										
	NC NET TAX LIABILITY†																																			
	Avg. per return¹ [S]	YoY % Δ	Avg. per return² [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return¹ [S]	YoY % Δ	Avg. per return² [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return¹ [S]	YoY % Δ	Avg. per return² [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return¹ [S]	YoY % Δ	Avg. per return² [S]	YoY % Δ	Total [S millions]	YoY % Δ	Avg. per return¹ [S]	YoY % Δ	Avg. per return² [S]	YoY % Δ	Total [S millions]	YoY % Δ						
2007	2,406	1.6%	2,983	2.3%	10,122.5	8.1%	1,260	1.1%	1,575	2.3%	2,105.6	10.9%	4,272	2.7%	5,007	3.4%	7,256.6	7.3%	1,912	10.1%	2,283	11.2%	185.9	10.6%	772	3.0%	1,090	2.2%	570.2	7.3%	1,647	-1.0%	2,372	-2.8%	4.2	7.2%
2008	2,224	-7.5%	2,829	-5.2%	9,280.9	-8.3%	1,200	-4.8%	1,528	-2.9%	1,977.8	-6.1%	3,887	-9.0%	4,632	-7.5%	6,576.3	-9.4%	1,752	-8.4%	2,110	-7.5%	170.2	-8.5%	754	-2.4%	1,141	4.7%	552.3	-3.1%	1,659	0.7%	2,525	6.5%	4.4	5.2%
2009	2,077	-6.6%	2,727	-3.6%	8,523.0	-8.2%	1,148	-4.4%	1,489	-2.6%	1,815.0	-8.2%	3,563	-8.3%	4,368	-5.7%	6,031.8	-8.3%	1,630	-6.9%	2,024	-4.1%	152.0	-10.7%	708	-6.1%	1,156	1.3%	519.5	-5.9%	1,704	2.7%	2,681	6.2%	4.6	4.4%
2010	2,208	6.3%	2,873	5.4%	9,209.4	8.1%	1,195	4.1%	1,537	3.2%	1,937.0	6.7%	3,844	7.9%	4,665	6.8%	6,547.0	8.5%	1,767	8.4%	2,185	8.0%	165.3	8.8%	740	4.6%	1,198	3.6%	555.8	7.0%	1,672	-1.9%	2,622	-2.2%	4.3	-6.8%
2011	2,252	2.0%	2,941	2.4%	9,509.5	3.3%	1,206	1.0%	1,560	1.5%	2,017.8	4.2%	3,965	3.1%	4,815	3.2%	6,738.2	2.9%	1,816	2.8%	2,236	2.3%	172.3	4.2%	765	3.4%	1,249	4.2%	577.0	3.8%	1,738	3.9%	2,736	4.4%	4.2	-2.1%
2012	2,337	3.8%	3,108	5.7%	10,036.5	5.5%	1,268	5.1%	1,669	7.0%	2,192.0	8.6%	4,105	3.5%	5,118	6.3%	7,049.6	4.6%	1,833	0.9%	2,473	10.6%	186.0	8.0%	810	5.8%	1,309	4.8%	604.2	4.7%	1,886	8.5%	2,932	7.1%	4.6	10.2%
2013	2,350	0.6%	3,098	-0.3%	10,271.7	2.3%	1,266	-0.2%	1,652	-1.0%	2,269.8	3.5%	4,128	0.6%	5,129	0.2%	7,162.6	1.6%	2,003	9.3%	2,520	1.9%	196.0	5.4%	861	6.3%	1,371	4.8%	638.9	5.7%	1,708	-9.4%	2,654	-9.5%	4.4	-5.7%
2014	2,308	-1.8%	2,926	-5.6%	10,280.5	0.1%	1,180	-6.8%	1,586	-4.0%	2,192.5	-3.4%	4,105	-0.5%	4,751	-7.4%	7,224.8	0.9%	1,793	-10.5%	2,182	-13.4%	188.6	-3.8%	921	7.0%	1,285	-6.3%	670.4	4.9%	1,647	-3.6%	2,395	-9.8%	4.3	-2.4%
2015	2,385	3.3%	3,018	3.2%	10,888.1	5.9%	1,211	2.6%	1,627	2.6%	2,344.1	6.9%	4,257	3.7%	4,936	3.9%	7,599.5	5.2%	2,099	17.1%	2,489	14.1%	214.8	13.9%	980	6.4%	1,346	4.8%	725.6	8.2%	1,652	0.3%	2,366	-1.2%	4.2	-2.5%
2016	2,386	0.1%	3,065	1.5%	11,021.4	1.2%	1,199	-1.0%	1,641	0.9%	2,379.6	1.5%	4,282	0.6%	5,006	1.4%	7,711.0	1.5%	2,076	-1.1%	2,459	-1.2%	217.9	1.5%	976	-0.5%	1,374	2.0%	708.1	-2.4%	1,857	12.4%	2,741	15.8%	4.7	12.7%
2017	2,384	-0.1%	3,074	0.3%	11,195.2	1.6%	1,198	-0.1%	1,643	0.1%	2,437.9	2.4%	4,310	0.7%	5,046	0.8%	7,848.2	1.8%	1,914	-7.8%	2,276	-7.4%	209.2	-4.0%	955	-2.1%	1,367	-0.5%	695.1	-1.8%	1,733	-6.7%	2,579	-5.9%	4.8	1.7%
2018	2,533	6.2%	3,220	4.7%	12,177.0	8.8%	1,273	6.3%	1,719	4.6%	2,691.4	10.4%	4,576	6.2%	5,315	5.3%	8,485.3	8.1%	1,992	4.1%	2,360	3.7%	227.4	8.7%	1,061	11.1%	1,475	7.9%	767.8	10.5%	1,842	6.3%	2,652	2.8%	5.1	6.3%
2019	2,441	-3.6%	3,167	-1.7%	12,077.2	-0.8%	1,201	-5.7%	1,674	-2.6%	2,679.6	-0.4%	4,503	-1.6%	5,283	-0.6%	8,395.7	-1.1%	1,974	-0.9%	2,346	-0.6%	242.7	6.7%	1,039	-2.1%	1,453	-1.5%	754.0	-1.8%	1,882	2.2%	2,817	6.2%	5.3	4.2%
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	25.9%	3,612	28.3%	6.5	22.4%
2021	3,093	19.7%	3,920	15.9%	15,346.6	16.5%	1,506	19.0%	2,011	12.6%	3,444.4	14.6%	5,709	18.4%	6,668	16.4%	10,729.1	18.2%	2,582	14.1%	3,056	12.4%	331.6	13.2%	1,255	12.7%	1,729	12.9%	834.0	5.6%	2,697	13.8%	4,130	14.3%	7.6	18.0%

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

Avg per return¹ amounts are derived by dividing the total number of returns filed that are attributable to a filing status group into the corresponding total net tax liability value attributable to the filing status group.

Avg per return² amounts are derived by dividing the total number of taxable returns filed that are attributable to a filing status group into the corresponding total net tax liability value attributable to the filing status group.

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 2007-2021 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.

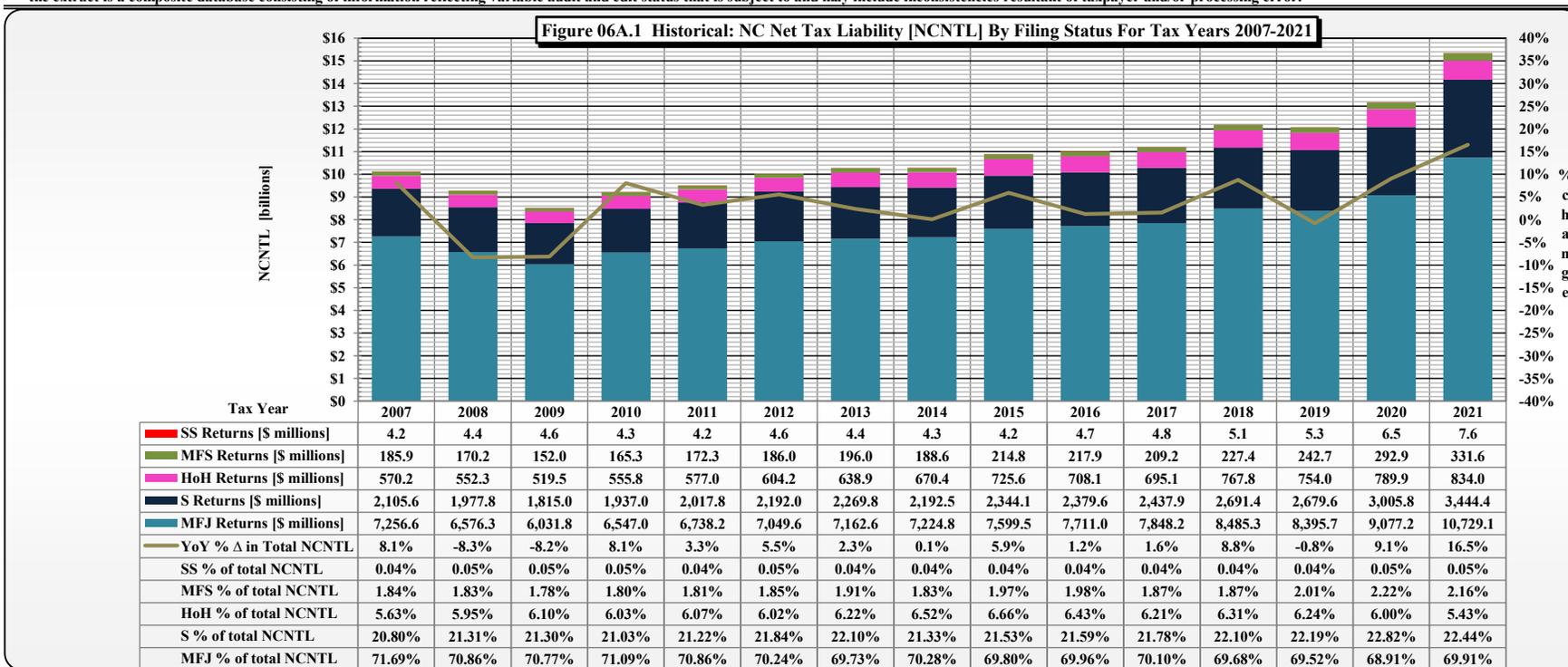
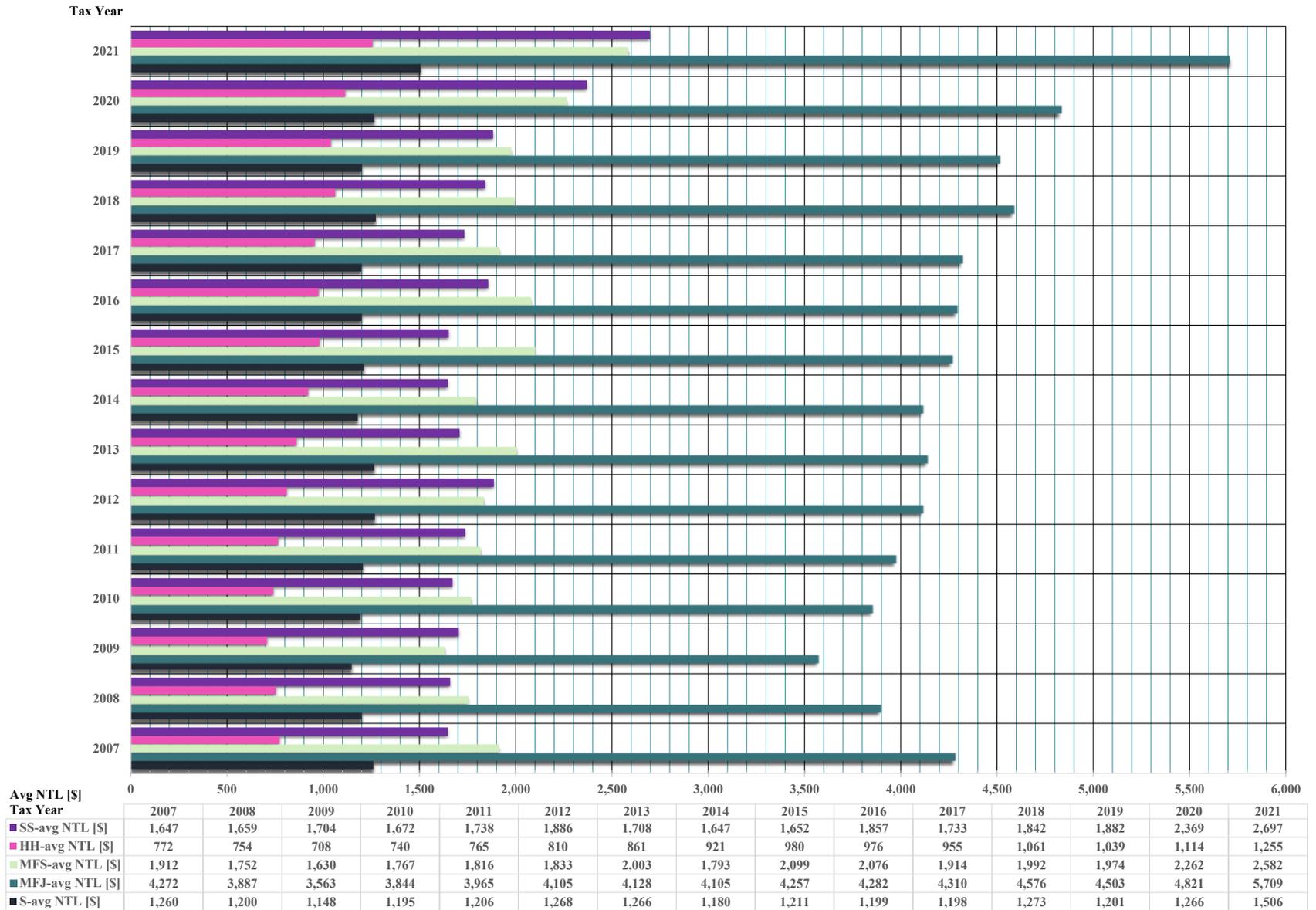
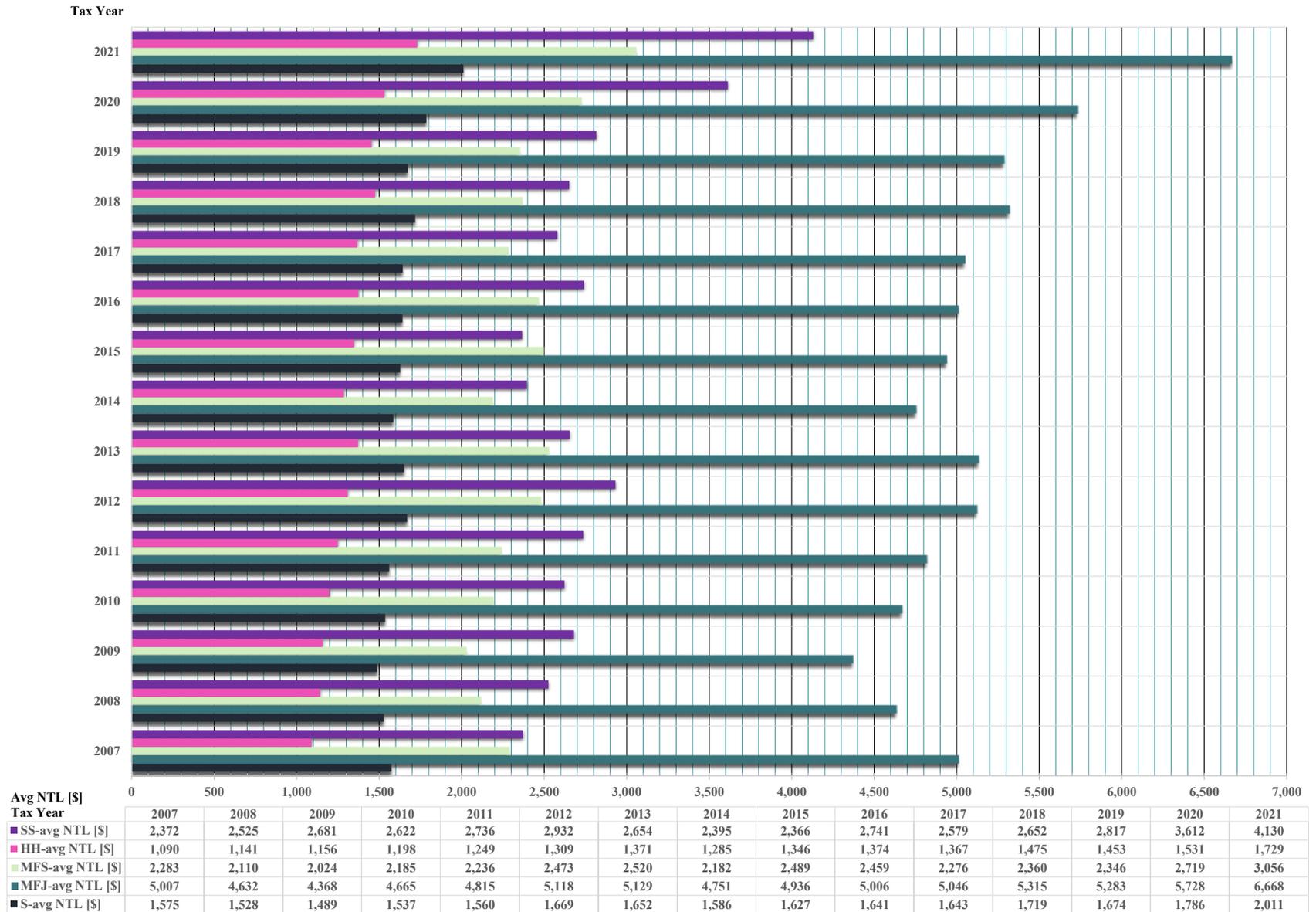


Exhibit 06A.2 Historical: Average NC Net Tax Liability [NTL] by Filing Status [All Returns: Tax Years 2007-2021]
 [Average per return derived by dividing the total number of returns filed into the net tax liability value for the respective filing status]



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 2007-2021 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 2007-2021]
 [Average per return derived by dividing the number of *taxable* 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 2007-2021 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 2007-2021

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 2007-2021]

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: [%]										
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%
2021	5.02%	1.82%	5.08%	2.06%	4.99%	1.79%	4.98%	0.87%	5.10%	2.31%	4.57%	1.29%	5.00%	3.83%	5.05%	1.89%	5.23%	0.22%

07B. [RESIDENT RETURNS BY FILING STATUS: TAX YEARS 2007-2021]

Tax Year†	Filing Status												Residency status:
	All Returns		S Returns		MFJ Returns		MFS Returns		HoH Returns		SS Returns		
	NCTI Basis: [%]	FAGI Basis: [%]											
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%	Resident returns=returns filed by individuals who reportedly maintained permanent residence in NC for the entire tax year
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%	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
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%	Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of NC for the entire tax year with NC reportable income
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%	Filing status:
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%	S=Single
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%	MFJ=Married Filing Jointly
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%	MFS=Married Filing Separately
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%	HoH=Head of Household
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%	SS=Surviving Spouse
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%	
2021	5.00%	3.83%	5.06%	3.61%	4.98%	3.99%	4.95%	3.96%	5.09%	3.04%	4.54%	3.31%	

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

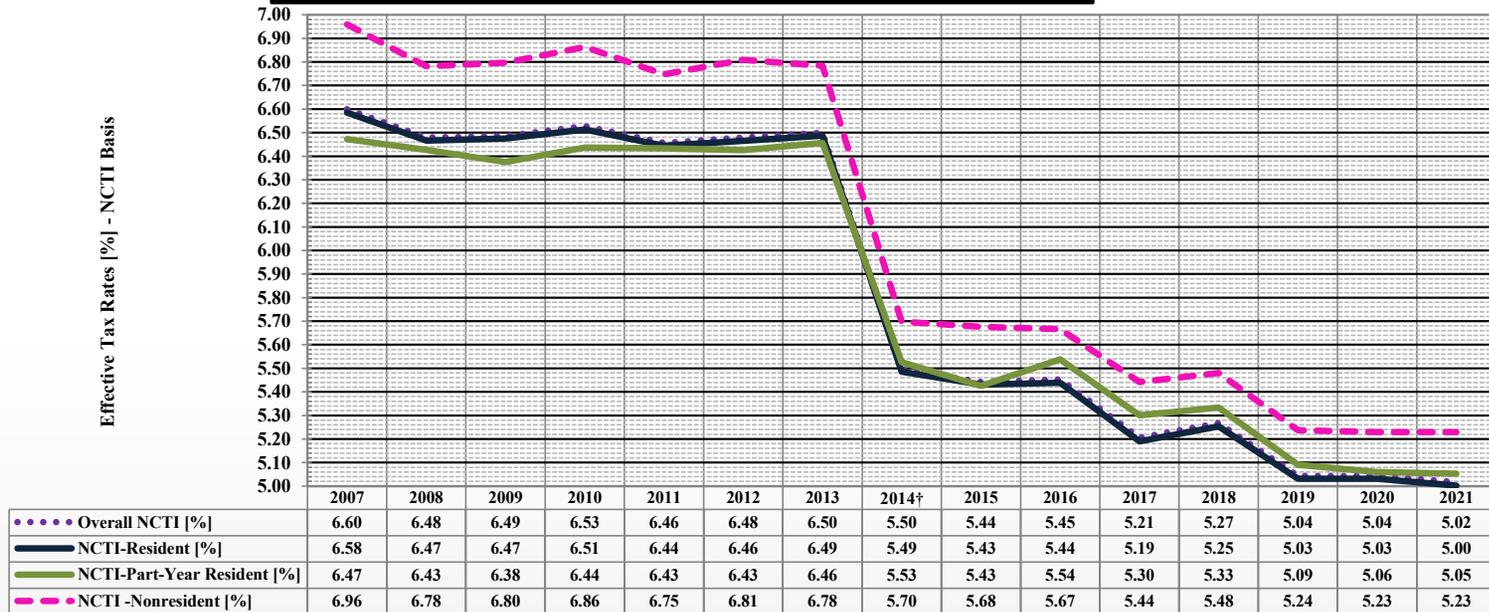
SL 2013-316, (HB998), *An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates* (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter); the 2015 Appropriations Act reduces the tax rate to 5.499% effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to 5.25% effective for taxable years beginning on or after January 1, 2019.

The Act increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.

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

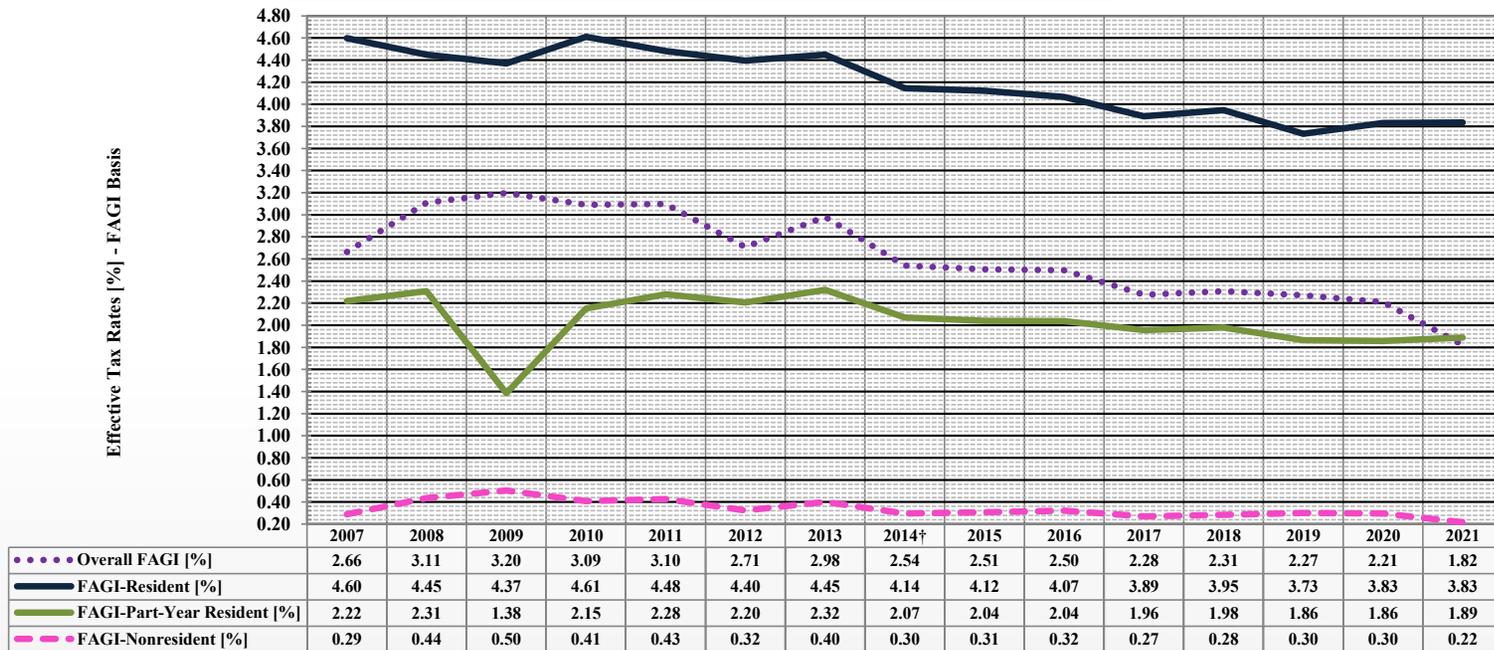
Source: annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from D-400 forms for tax years 2007-2021 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information 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-TY2021=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-TY2021=5.25%.

Figure 07.3 Historical: Effective Tax Rates for Single Filers



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

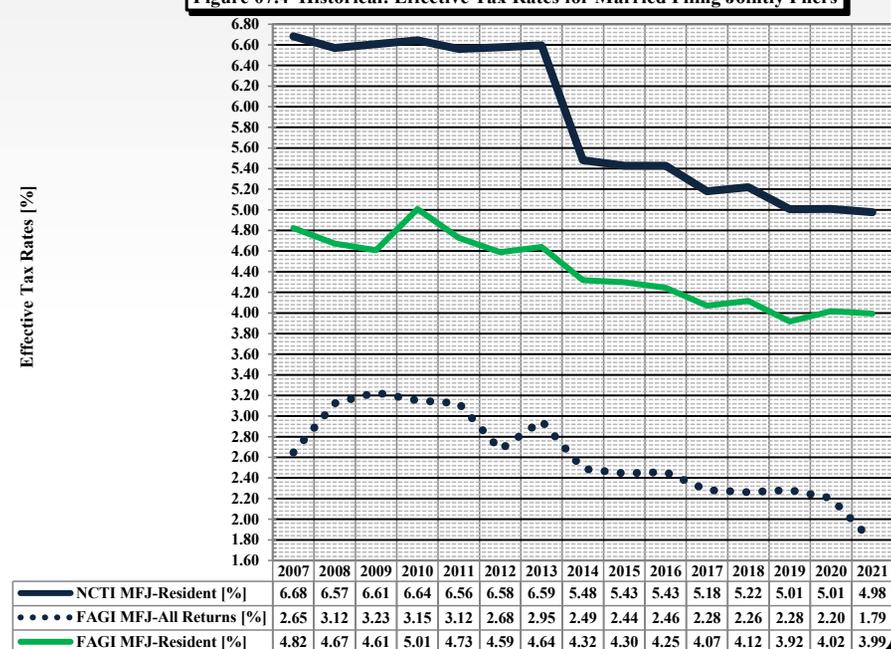


Figure 07.5 Historical: Effective Tax Rates for Head of Household Filers

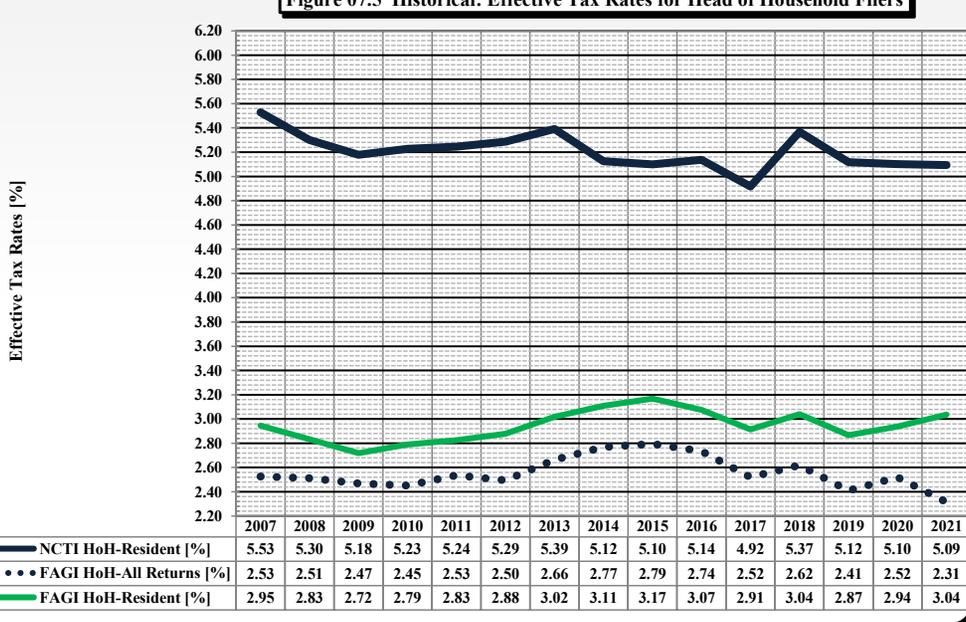
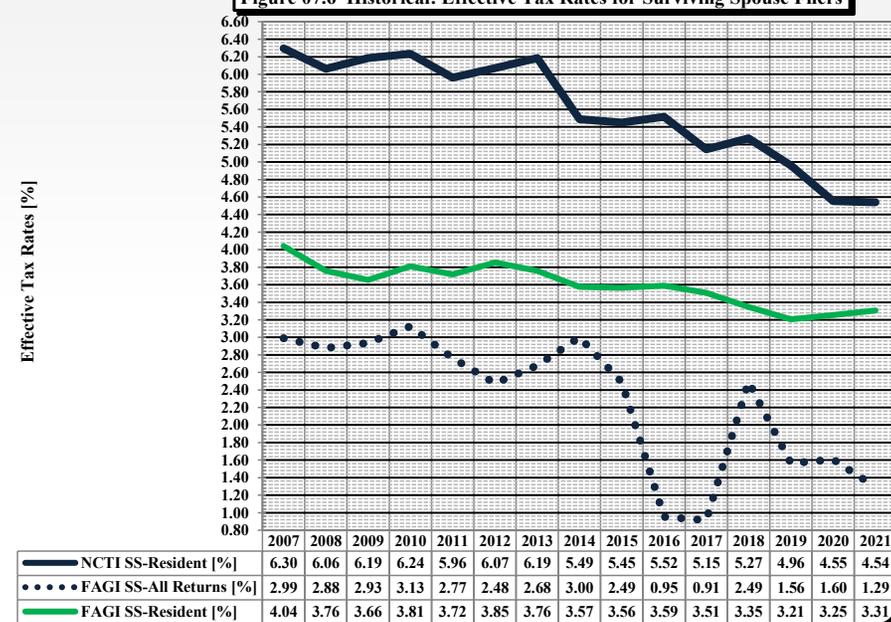


Figure 07.6 Historical: Effective Tax Rates for Surviving Spouse Filers



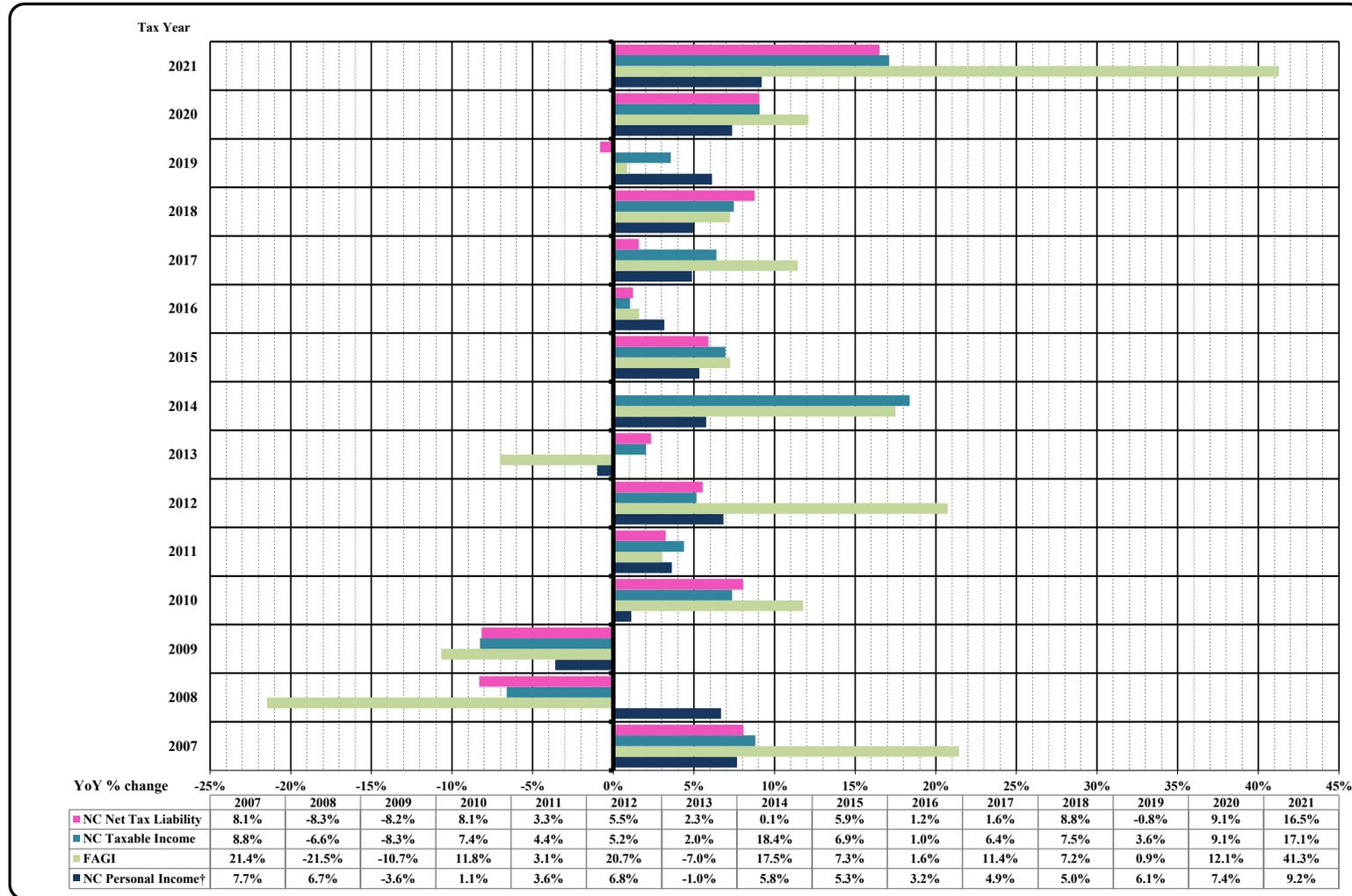
**Exhibit 08. Historical: Growth Patterns of NC Personal Income, FAGI, NC Taxable Income, and NC Net Tax Liability
[All Returns: Tax Years 2007-2021]**

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 29, 2023 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 2007-2021 and may reflect inconsistencies resultant of taxpayer and/or processing error.

EXHIBIT 1.1. TAX YEAR 2021 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	77,168	1.56%	11,391,561	0.07%
\$ 1 - 3,999	172,859	3.48%	706,238	0.00%
4,000 - 9,999	331,071	6.67%	1,240,731	0.01%
10,000 - 14,999	317,573	6.40%	20,279,158	0.13%
15,000 - 19,999	296,435	5.97%	61,612,216	0.40%
20,000 - 24,999	278,990	5.62%	104,570,847	0.68%
25,000 - 29,999	276,302	5.57%	159,838,678	1.04%
30,000 - 39,999	507,203	10.22%	460,090,523	3.00%
40,000 - 49,999	399,909	8.06%	527,023,905	3.43%
50,000 - 59,999	319,284	6.43%	538,412,404	3.51%
60,000 - 69,999	262,307	5.29%	534,787,538	3.48%
70,000 - 74,999	113,409	2.29%	262,460,021	1.71%
75,000 - 79,999	103,569	2.09%	257,844,527	1.68%
80,000 - 89,999	183,475	3.70%	507,535,459	3.31%
90,000 - 99,999	158,945	3.20%	498,886,439	3.25%
100,000 - 149,999	512,873	10.34%	2,176,336,596	14.18%
150,000 - 199,999	230,447	4.64%	1,455,014,771	9.48%
200,000 - 499,999	298,880	6.02%	3,212,010,625	20.93%
500,000 - 999,999	64,147	1.29%	1,314,603,004	8.57%
1,000,000 or more	57,021	1.15%	3,241,928,669	21.12%
TOTAL	4,961,867	100.00%	15,346,573,910	100.00%

Source: 2021 individual income tax extract

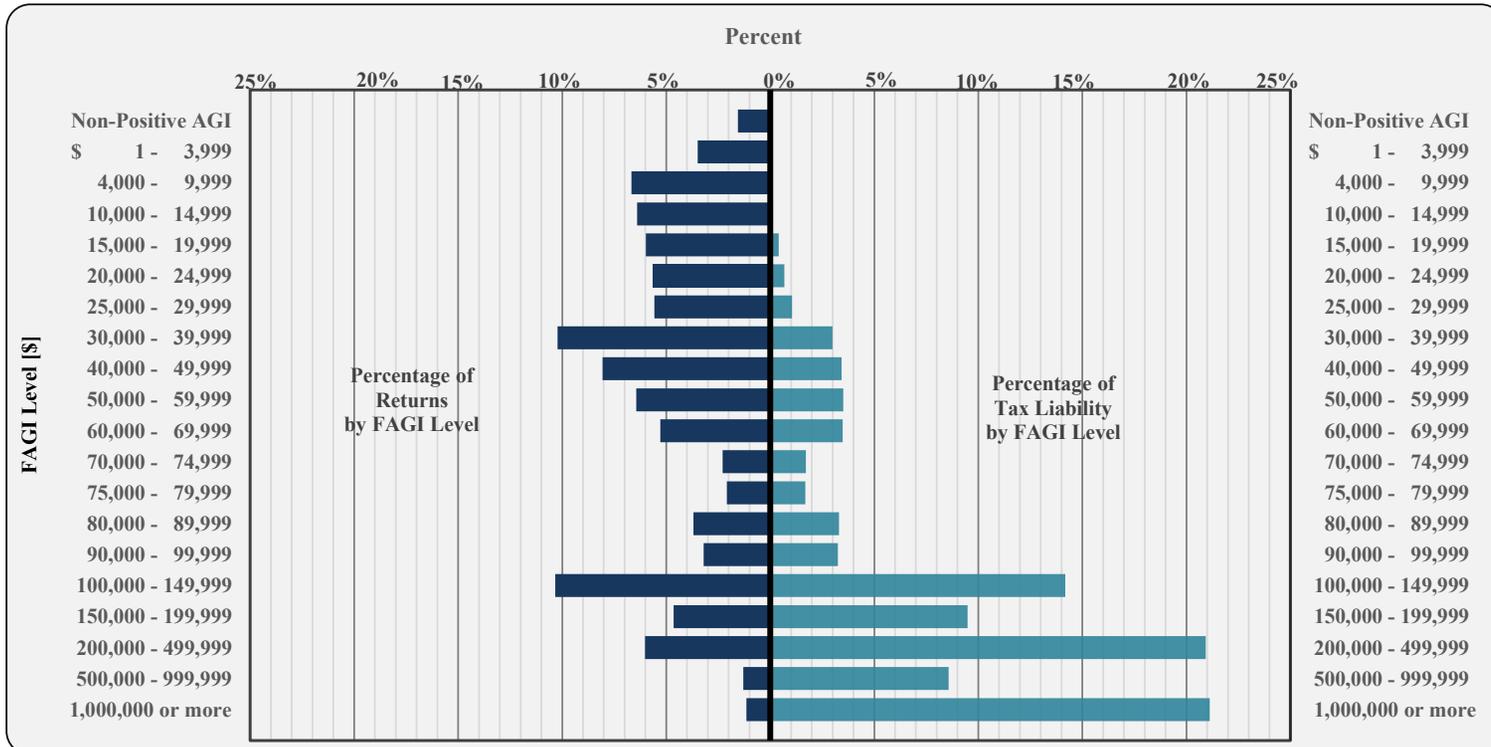


TABLE I. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

ALL RETURNS																															
Income Level	Number of Returns Filed: [Combined Filing Statuses] [No Tax Liability]		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: [Additional § 105-153.5(c),(e)2] § 105-153.6] [Other Deductions § 105-153.5(b)] [Child Deduction § 105-153.5(a)1]†					Deductions Claimed Pursuant to § 105-153.5(a)(1),(a)(2) by Type††:				Computed NC Taxable Income [includes returns with deficit]					Tax Liability								
			Balance Tax Due		Overpayment				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 [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability		Average Effective Tax Rate††† [%]									
			[Net Tax > Pre-payments] [S]	[Net Tax < Pre-payments] [S]	[Number of Returns Filed]	[Number of Returns Filed]			[Number of Returns Filed]	[Deduction Amount] [S]	[Deduction Amount] [S]	[after application of credits] [S]								[Average per Return*] [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]	[S]	[S]	
A. BY SIZE OF NC TAXABLE INCOME																															
No Taxable Income	1,029,592	1,029,592	822	73,713	573,140	205,570,539	133,411,033,475	129,577	5,919,047,899	8,040,892,155	1,023,004,000	961,979	13,847,413,625	67,613	9,783,872,474	106,634,899,119	(9,230,543,393)	(8,965)	-3.7%	79.9%	-	-	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	201,642	2,280	69,442	2,788,747	128,576	38,445,775	18,791,441,501	93,192	269,306,822	553,995,820	149,409,500	188,086	2,618,259,250	13,556	898,281,420	14,840,802,333	190,784,296	946	1.8%	79.0%	10,016,440	-61,312	9,955,128	-49	5.22%						
2,001 - 4,000	168,265	504	58,060	6,737,402	108,996	34,232,732	13,859,620,004	82,368	247,525,237	449,830,954	133,164,000	159,534	2,205,206,625	8,731	618,506,039	10,700,437,623	501,620,443	2,981	4.7%	77.2%	26,335,104	176,814	26,158,290	155	5.21%						
4,001 - 6,000	151,921	416	53,241	9,499,618	97,677	31,593,269	12,566,728,476	81,337	156,585,147	413,389,886	125,013,000	144,617	2,009,390,000	7,304	680,995,149	9,284,525,588	757,269,316	4,985	8.2%	75.1%	39,757,064	279,455	39,477,609	260	5.21%						
6,001 - 10,000	268,195	785	95,737	23,463,524	170,874	56,793,152	21,660,425,305	80,764	421,013,509	814,195,409	216,185,000	255,783	3,588,629,500	12,412	1,028,957,360	16,433,471,905	2,132,563,184	7,952	13.0%	75.9%	111,959,828	929,856	111,029,972	414	5.21%						
10,001 - 12,750	169,698	528	61,866	18,767,081	106,737	36,481,362	13,163,295,612	77,569	210,429,485	538,679,081	136,512,500	162,100	2,288,196,625	7,598	549,294,904	9,861,041,987	1,929,131,361	11,368	19.6%	74.9%	101,279,511	918,689	100,360,822	591	5.20%						
12,751 - 15,000	136,674	492	49,567	16,579,740	86,205	29,541,660	10,292,480,266	75,307	66,621,847	461,118,093	104,984,000	130,858	1,852,660,375	5,816	356,001,489	7,584,338,156	1,895,279,815	13,867	25.0%	73.7%	99,502,374	1,012,934	98,489,440	721	5.20%						
15,001 - 17,000	116,150	377	43,179	15,242,977	72,221	24,210,122	8,125,361,283	69,956	64,523,405	406,297,113	88,568,500	111,116	1,578,223,625	5,034	348,151,566	5,768,643,524	1,857,654,554	15,994	32.2%	71.0%	97,527,098	1,072,739	96,454,359	830	5.19%						
17,001 - 20,000	168,454	615	63,338	23,666,552	103,921	35,383,072	12,790,429,354	75,928	110,800,738	640,025,307	124,347,000	161,217	2,299,924,875	7,237	562,526,935	9,274,405,975	3,114,791,017	18,490	33.6%	72.5%	163,526,658	1,904,449	161,622,209	959	5.19%						
20,001 - 21,250	66,745	236	25,215	9,799,332	41,053	13,823,954	4,107,998,255	70,537	28,954,518	252,036,345	47,497,500	63,825	907,687,000	2,920	155,234,442	3,374,497,486	1,376,322,544	20,621	40.8%	71.7%	72,257,063	897,383	71,359,680	1,069	5.18%						
21,251 - 25,000	188,736	642	73,308	29,803,133	114,283	38,648,828	15,774,833,338	80,402	133,327,886	786,972,126	125,427,000	180,399	2,572,577,125	8,337	468,323,863	11,354,860,960	4,357,473,195	23,088	38.4%	74.8%	228,767,906	2,956,626	225,811,280	1,196	5.18%						
25,001 - 30,000	223,641	904	88,935	40,269,986	133,111	46,096,426	18,211,348,709	81,431	151,449,753	1,000,191,122	129,714,000	212,877	3,059,482,250	10,764	785,682,398	13,387,728,192	6,142,023,174	27,464	45.9%	73.5%	322,456,603	4,816,213	317,640,390	1,420	5.17%						
30,001 - 40,000	365,195	1,740	150,442	76,945,348	212,077	77,520,986	35,502,628,243	97,216	362,975,913	1,794,666,759	192,102,000	345,362	5,087,276,250	19,833	1,948,933,370	26,842,665,777	12,700,375,536	34,777	47.3%	75.6%	666,770,339	11,205,448	655,564,891	1,795	5.16%						
40,001 - 50,000	284,009	1,678	118,897	71,097,336	162,723	64,185,304	29,689,689,269	104,538	266,085,903	1,475,658,994	137,901,500	265,323	4,112,047,000	18,686	1,434,375,709	23,315,791,969	12,722,701,854	44,797	54.6%	78.5%	667,942,001	12,899,979	655,042,022	2,396	5.15%						
50,001 - 60,000	218,913	1,318	93,243	64,516,533	123,805	53,039,407	26,596,127,188	121,492	330,585,947	1,209,776,017	93,687,000	201,878	3,281,270,875	17,035	1,484,372,998	20,857,356,895	11,991,157,957	54,776	57.5%	78.4%	429,536,081	13,340,113	416,195,968	2,815	5.14%						
60,001 - 75,000	251,356	1,412	111,509	89,544,477	137,848	65,071,869	33,070,647,285	131,569	404,666,566	1,376,690,967	99,809,500	229,306	3,969,319,250	22,320	1,050,120,515	26,816,371,620	16,864,978,865	67,096	62.9%	81.1%	885,411,645	20,078,799	865,332,846	3,443	5.13%						
75,001 - 80,000	64,908	335	29,790	26,919,434	34,617	17,940,482	11,109,128,585	171,152	66,731,770	371,188,866	15,871,000	58,171	1,043,771,250	6,737	323,582,742	9,421,446,497	5,029,488,867	77,486	53.4%	84.8%	264,048,183	6,274,335	257,773,848	3,971	5.13%						
80,001 - 100,000	94,001	994	101,886	101,860,296	112,641	63,961,572	36,722,747,904	169,973	357,257,510	1,263,437,115	45,111,000	191,888	3,575,385,500	24,163	1,348,908,888	30,847,162,911	19,289,885,496	89,284	62.5%	84.0%	1,012,719,170	24,424,349	988,294,821	4,574	5.12%						
100,001 - 120,000	151,441	583	74,867	88,240,303	75,590	49,243,860	30,447,031,946	201,409	384,887,629	1,295,546,416	1,092,000	131,656	2,542,901,750	19,785	1,103,221,869	26,259,747,550	16,566,012,751	109,389	63.1%	86.2%	869,715,685	22,040,402	847,675,643	5,597	5.12%						
120,001 - 160,000	181,679	600	91,928	141,117,952	88,559	70,905,565	41,837,980,135	230,285	437,935,766	1,193,588,589	923,000	152,775	3,209,924,875	28,904	1,347,782,571	36,711,658,811	25,029,085,556	137,765	68.7%	87.7%	1,314,027,080	34,667,097	1,279,359,983	7,042	5.11%						
160,001 - 200,000	98,530	283	51,278	107,129,399	46,635	49,937,890	34,794,774,839	353,139	420,658,563	710,827,702	401,500	79,053	1,588,081,375	19,477	2,881,670,846	30,034,451,979	17,557,970,462	178,199	58.5%	86.3%	1,231,793,500	25,286,055	896,507,451	9,909	5.11%						
200,001 or more	240,072	728	126,036	981,930,569	112,506	618,980,729	280,146,703,076	1,166,928	9,364,685,904	5,951,395,371	913,000	158,500	3,216,910,625	82,022	16,682,561,896	263,659,608,088	143,865,471,952	599,260	54.6%	94.1%	7,552,937,185	526,469,927	7,026,467,258	29,668	4.88%						
TOTAL	4,961,867	1,047,042	1,632,286	1,945,993,453	2,843,795	1,722,208,502	842,462,454,048	169,787	20,012,806,017	30,629,809,998	2,991,638,000	4,545,583	70,266,579,500	416,284	45,321,319,623	713,265,912,945	296,641,498,801	77,785	41.6%	84.7%	16,058,286,524	711,712,614	15,346,573,910	3,093	5.02%						
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																															
Non-Positive AGI	77,168	75,754	899	4,759,625	12,775	31,544,918	(8,312,834,908)	(107,724)	5,424,795,290	535,769,941	62,565,000	66,244	944,973,375	10,924	104,108,591	(4,535,456,525)	(2,321,524,136)	(30,084)	51.2%	54.6%	11,807,310	415,749	11,391,561	148	-0.14%						
\$ 1 - 3,999	172,859	171,622	966	461,407	82,752	9,113,363	359,791,339	2,081	28,574,088	18,987,624	99,732,500	169,883	2,084,403,500	2,976	42,684,574	(1,847,442,711)	(1,805,419,226)	(10,444)	97.7%	-513.5%	717,669	11,431	706,238	4	0.20%						
4,000 - 9,999	331,071	329,023	1,497	745,597	234,710	34,475,289	2,346,370,030	7,087	88,306,260	466,000,791	186,552,500	326,435	4,002,875,375	4,636	81,048,738	(1,931,747,114)	(1,876,809,566)	(5,669)	97.2%	-82.3%	1,279,621	38,890	1,240,731	4	0.05%						
10,000 - 14,999	317,573	136,521	54,421	5,427,231	213,977	50,351,288	5,965,788,821	12,488	36,655,580	103,904,032	240,240,000	312,306	3,963,164,875	5,267	99,478,303	(404,942,809)	(403,220,987)	(1,270)	99.6%	-10.2%	20,441,295	162,137	20,279,158	64	0.51%						
15,000 - 19,999	296,435	96,443	72,206	14,012,136	189,096	49,815,075	3,169,851,096	17,440	46,826,641	197,862,482	292,245,000	290,812	3,852,638,750	5,623	114,711,937	759,218,968	703,894,689	2,375	92.7%	14.7%	62,204,364	592,148	61,612,216	208	1.19%						
20,000 - 24,999	278,990	48,858	82,601	19,654,345	176,037	54,135,351	6,278,582,793	22,505	51,083,611	299,633,265	290,419,500	272,612	3,715,431,125	6,378	130,628,521	1,893,553,993	1,786,129,178	6,402	94.3%	30.2%	105,640,500	1,069,203	104,570,847	375	1.67%						
25,000 - 29,999	276,302	22,137	91,706	24,757,344	171,498	54,769,781	7,594,355,678	27,486	59,819,993	429,421,147	297,8																				

TABLE 1A. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEPENDENCY TYPE

ALL RETURNS: STANDARD DEDUCTION																																														
Income Level	Aggregate Number of Returns Filed [All Returns]	Qualifying Dependent Children: Federal Child Tax Credit [count]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:							Computed NC Taxable Income [includes returns with deficit]					Tax Liability																									
			Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†			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 Returns Filed [%]	Standard Deduction Amount [S]	Average SD [S]								[after application of credits] [S]	Average per Return† [S]	Effective Tax Rate††† [%]																					
A. BY SIZE OF NC TAXABLE INCOME																																														
No Taxable Income																																														
S	1-2,000	2,001-4,000	4,001-6,000	6,001-10,000	10,001-15,000	15,001-17,000	17,001-20,000	20,001-21,250	21,251-25,000	25,001-30,000	30,001-40,000	40,001-50,000	50,001-60,000	60,001-75,000	75,001-80,000	80,001-100,000	100,001-120,000	120,001-160,000	160,001-200,000	200,001 or more	TOTAL	2,005.337	1,494.129	1,426.462	2,610.218	1,102.922	361.184	559.366	79.458	6,712.805	23,368.392	2,951.029	4,545.583	91.6%	70,266,579.500	15,458	274,311,364.034	205,712,072.664	59,692	75.0%	75.9%	11,230,414.399	346,834.796	10,883,579.603	2,394	3.01%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																																														
Non-Positive AGI																																														
S	1-3,999	4,000-9,999	10,000-14,999	15,000-19,999	20,000-24,999	25,000-29,999	30,000-39,999	40,000-49,999	50,000-59,999	60,000-69,999	70,000-74,999	75,000-79,999	80,000-89,999	90,000-99,999	100,000-149,999	150,000-199,999	200,000-499,999	500,000-999,999	1,000,000 or more	TOTAL	2,005.337	1,494.129	1,426.462	2,610.218	1,102.922	361.184	559.366	79.458	6,712.805	23,368.392	2,951.029	4,545.583	91.6%	70,266,579.500	15,458	274,311,364.034	205,712,072.664	59,692	75.0%	75.9%	11,230,414.399	346,834.796	10,883,579.603	2,394	3.01%	

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 related forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits
 †Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability.
 ††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).
 ††††Qualifying Dependent Children: Federal Child Tax Credit count includes 428,505 dependent children for whom the NC child deduction was not claimed because the reported income amount exceeded child deduction provision thresholds.
 †††††In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
 ††††††Standard deduction allowances applicable for tax year 2021 vary according to filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; HH=\$16,125. (SD=\$0 for taxpayers ineligible for claiming a standard deduction for federal purposes)
 †††††††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 (limited to 60% of FAGI), 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.
 †††††††††Average per return net tax value based on all returns filed; total average per return net tax liability value based on taxable returns=\$3,051
 ††††††††††Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after application of part-year/nonresident taxable percentage] for returns with positive taxable income
 †††††††††††Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income
 ††††††††††††Taxable percentage factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.
 [D]=Disclosure. 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.

TABLE 1B. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																										
Income Level	Aggregate Number of Returns Filed [All Returns]	Qualifying Dependent Children: Federal Child Tax Credit [count]	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					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(a1)]†			Itemized Deductions††: [§ 105-153.5(a)(2)]††		Includes returns with deficit			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 Returns Filed [S]	Deduction Amount [S]	Average ID [S]	[before part-year/nonresident taxable percentage] [S]			[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable % [S]	NCTI as a % of Federal AGI [S]	Effective Tax Rate††† [S]			
A. BY SIZE OF NC TAXABLE INCOME																										
NCTI Level																										
No Taxable Income	1,029,592	12,987	80	4,172	25,944	46,505,604	109,469,142,795	1,619,055	3,521,345,258	2,701,158,911	10,368,500	67,613	7,797	6.6%	9,783,872,474	144,704	100,495,088,168	(1,030,039,637)	(15,234)	-1.0%	91.8%	-	-	-	-	
S 1 - 2,000	201,642	3,670	5,331	202,797	7,560	2,855,702	9,600,502,523	708,211	154,001,218	140,817,593	1,123,000	13,556	885	6.7%	898,281,420	66,264	8,714,281,728	11,646,039	859	0.1%	90.8%	6,114,52	2,097	609,355	45	5.23%
2,001 - 4,000	168,265	2,095	3,563	451,219	5,042	2,734,728	7,229,446,794	828,020	93,524,115	100,220,318	1,108,000	8,731	508	5.2%	618,506,039	70,840	6,603,136,552	25,951,038	2,972	0.4%	91.3%	1,362,458	7,804	1,354,654	155	5.22%
4,001 - 6,000	151,921	1,499	2,889	593,094	4,305	2,652,735	6,607,701,702	904,669	83,431,144	86,929,445	967,500	7,304	421	4.8%	680,995,149	93,236	5,922,240,752	36,439,366	4,989	0.6%	89.6%	1,913,037	10,021	1,903,016	261	5.22%
6,001 - 10,000	268,195	2,605	4,703	1,462,558	7,598	5,423,282	11,347,826,610	914,263	133,079,593	168,425,291	2,130,000	12,412	572	4.6%	1,028,957,360	82,900	10,281,393,552	98,644,408	7,948	1.0%	90.6%	5,178,869	35,754	5,143,115	414	5.21%
10,001 - 12,750	169,698	1,524	2,761	1,142,792	4,779	3,732,246	6,421,089,821	845,103	161,635,237	101,241,805	1,354,500	7,598	383	4.5%	549,294,904	72,295	5,930,833,849	86,282,461	11,356	1.5%	92.4%	4,529,851	39,276	4,490,575	591	5.20%
12,751 - 15,000	136,674	1,278	1,996	960,394	3,785	2,942,116	4,628,882,408	795,888	39,591,637	85,187,283	1,126,500	5,816	246	3.3%	356,001,489	61,211	4,226,158,773	80,630,879	13,864	1.9%	91.3%	4,233,132	37,859	4,195,273	721	5.20%
15,001 - 17,000	116,150	1,076	1,776	962,868	3,228	2,555,351	3,157,845,754	627,303	41,317,952	71,672,316	1,007,000	5,034	164	4.3%	348,151,566	69,160	2,778,332,824	80,545,989	16,000	2.9%	88.0%	4,228,659	40,644	4,188,055	832	5.20%
17,001 - 20,000	168,454	1,417	2,530	1,490,627	4,645	3,703,923	5,253,553,641	725,930	74,083,765	130,867,055	1,518,500	7,237	251	2.1%	562,526,935	77,729	4,632,724,916	133,827,266	18,492	2.9%	88.2%	7,025,787	84,247	6,941,731	959	5.19%
20,001 - 21,250	66,745	504	993	624,227	1,908	1,516,355	1,653,033,150	566,107	15,498,706	45,040,098	571,500	2,920	123	4.4%	155,234,442	53,162	1,467,685,816	60,206,337	20,619	4.1%	88.8%	3,160,819	34,906	3,125,913	1,071	5.19%
21,251 - 25,000	188,736	1,558	2,928	1,934,129	5,364	4,485,938	5,898,792,724	707,544	72,292,628	125,851,254	1,657,000	8,337	329	4.4%	468,123,863	56,174	5,375,253,235	192,738,106	23,118	3.6%	91.1%	10,118,740	138,434	9,980,306	1,071	5.18%
25,001 - 30,000	223,641	2,083	3,901	2,863,401	6,802	5,725,156	6,681,565,803	620,733	103,930,318	157,586,005	2,032,500	10,764	448	4.8%	785,682,988	72,992	5,840,195,218	295,749,298	27,476	5.1%	87.4%	15,526,825	206,450	15,320,375	1,423	5.18%
30,001 - 40,000	365,195	4,358	7,252	6,012,471	12,441	10,730,865	13,866,421,109	699,159	225,864,995	324,362,743	4,062,500	19,833	484	5.4%	1,948,893,370	98,265	11,814,970,491	692,581,245	34,921	5.9%	85.2%	36,360,635	587,643	35,772,992	1,804	5.17%
40,001 - 50,000	284,009	4,233	6,812	6,373,239	11,741	10,150,240	10,216,764,655	546,760	175,077,384	255,838,402	3,310,500	18,686	306	6.6%	914,375,709	48,934	9,218,317,428	839,862,495	44,946	9.1%	90.2%	44,092,796	778,976	43,313,820	2,318	5.16%
50,001 - 60,000	218,913	4,186	6,297	6,482,735	10,604	9,226,079	9,472,919,687	556,086	197,720,135	239,996,684	2,606,500	17,035	253	7.8%	1,484,372,998	87,137	7,965,663,640	935,486,405	54,916	11.7%	84.1%	49,113,016	962,433	48,150,583	2,827	5.15%
60,001 - 75,000	251,356	6,128	8,298	9,548,726	13,850	12,541,938	10,613,600,833	475,520	124,800,883	260,802,988	2,933,500	22,320	232	8.9%	1,050,120,515	47,048	9,424,544,713	1,501,508,883	67,272	15.9%	88.8%	78,829,207	1,696,695	77,132,512	3,456	5.14%
75,001 - 80,000	64,908	2,106	2,506	3,109,684	4,184	3,830,962	4,650,436,753	690,283	32,228,815	73,399,621	592,000	6,737	66	10.4%	323,582,742	48,031	4,285,091,205	522,120,027	77,500	12.2%	92.1%	27,411,316	646,300	26,765,016	3,973	5.13%
80,001 - 100,000	216,051	8,707	9,154	12,951,390	14,846	15,415,236	13,300,637,647	550,455	227,667,022	303,511,354	1,612,000	24,163	193	11.2%	1,348,908,888	58,825	11,874,272,427	2,165,222,291	89,609	18.2%	89.3%	113,674,124	2,720,550	110,953,574	4,592	5.12%
100,001 - 120,000	151,441	8,558	7,832	12,793,078	11,811	13,623,330	10,832,673,313	547,520	249,877,000	251,657,210	118,000	19,785	138	13.1%	1,103,221,869	55,761	9,727,554,084	2,169,922,973	109,675	22.3%	89.8%	113,920,876	2,688,189	111,232,687	5,622	5.13%
120,001 - 160,000	181,679	15,151	11,875	23,010,649	16,870	22,038,270	15,005,314,243	519,143	202,746,894	352,675,612	133,500	28,904	156	15.9%	1,347,782,751	46,630	13,507,469,274	4,004,427,850	138,542	29.6%	90.0%	210,232,519	5,072,674	205,159,845	7,098	5.12%
160,001 - 200,000	98,530	11,563	8,412	20,586,422	10,964	18,458,007	16,456,567,304	896,676	238,388,087	230,620,445	64,000	19,477	65	19.8%	2,881,670,846	147,953	14,590,600,000	3,482,192,407	178,785	23.9%	83.5%	182,815,083	4,623,591	178,191,492	9,149	5.12%
200,001 or more	240,072	42,669	36,268	405,969,727	45,306	418,438,101	197,905,174,413	2,412,830	7,109,897,148	4,053,555,499	214,000	82,022	157	34.2%	16,682,561,896	203,391	184,278,740,166	74,543,480,011	908,823	43.5%	93.1%	3,913,532,733	344,463,315	3,569,069,418	43,514	4.79%
TOTAL	4,961,867	139,955	138,157	519,530,733	233,577	619,286,167	481,277,894,682	1,156,129	13,300,000,784	10,261,417,932	40,609,000	416,284	14,177	8.4%	45,321,319,623	108,871	438,954,548,911	90,929,426,137	263,743	20.7%	91.2%	4,827,872,125	364,877,818	4,462,994,307	10,721	4.85%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
Non-Positive AGI																										
S 1 - 9,999	172,859	168	568	136,333	847	5,312,723	5,223,356	1,755	4,733,783	2,314,325	420,000	2,976	1,029	1.7%	42,684,574	14,343	(35,721,760)	(33,267,382)	(11,179)	93.1%	-683.9%	[D]	[D]	226,489	76	4.34%
4,000 - 9,999	331,071	316	608	183,624	1,759	999,793	33,076,100	7,135	6,536,961	6,812,118	790,000	4,636	925	1.4%	81,048,738	17,482	(45,907,795)	(44,543,448)	(9,608)	97.8%	-138.8%	[D]	[D]	447,329	96	1.35%
10,000 - 14,999	317,573	363	817	218,942	2,397	1,320,027	66,234,136	12,575	4,645,258	8,077,536	907,500	5,267	624	1.7%	99,478,303	18,887	(37,583,945)	(36,763,676)	(6,980)	97.8%	-56.7%	570,883	9,776	561,107	107	0.85%
15,000 - 19,999	296,435	481	1,297	301,711	2,625	1,726,740	98,449,007	17,508	7,882,436	16,345,273	1,202,500	5,623	449	1.9%	114,711,937	20,400	(25,288,267)	(27,529,108)	(4,898)	106.2%	-26.3%	838,275	10,523	827,752	147	0.84%
20,000 - 24,999	278,990	591	1,687	575,244	3,281	2,012,475	143,872,777	22,558	16,498,513	34,482,432	1,429,500	6,378	484	2.3%	130,628,521	20,481	(6,169,163)	(9,508,707)	(1,491)	154.1%	-4.3%	1,613,020	15,631	1,597,389	250	1.11%
25,000 - 29,999	276,302	775	1,829	733,096	3,776	2,494,714	185,477,048	27,523	21,391,840	45,818,201	1,733,500	6,739	485	2.4%	140,126,114	20,793	19,951,073	14,889,871	2,210	78.2%	10.3%	2,584,135	19,293	2,564,842	381	1.38%
30,000 - 39,999	507,203	2,171	4,064	1,878,836	8,655	5,931,320	517,134,333	35,103	25,464,310	100,400,951	4,591,500	14,732	598	2.9%	323,429,760	21,954	114,176,432	100,723,236	6,837	88.2%	22.1%	8,610,466	119,973	8,490,073	576	1.64%
40,000 - 49,999	399,909	2,782	4,487	2,451,501	9,871	7,099,116	724,557,608	45,060	15,504,122	140,029,336	4,849,500	16,080	397	4.0%	359,851,390	22,379	235,331,504	221,414,950	13,770	94.1%	32.5%	14,579,453	231,445	14,348,008	892	1.98%
50,000 - 59,999	319,284	3,201	5,344	3,257,151	10,832	7,876,316	979,561,364	5																		

TABLE 2. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

ALL RETURNS																								
Income Level	Number of Returns Filed (\$0 Tax Liability)		D-400 Filing Financial Statistics		Federal AGI (includes returns with deficit) [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:			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)]:							
	[Combined Filing Statuses]	as a % of All Returns Filed [%]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Additions [§ 105-153.5(c),(e); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)1]†			Deductions Claimed Pursuant to [§ 105-153.5(a)(1),(a)(2)] by Type††:		[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]		NCTI as a % of Federal AGI [%]	Qualifying Home Mortgage Interest [S]	Real Estate Property Taxes [S]	Allowed Home Mtg Int/Real Estate Taxes [S]	Charitable Contributions/Repayment of Claim of Right Income [S]	Medical and Dental Expenses [S]		
							Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Standard Deduction [S]	Itemized Deductions [S]													
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	1,029,592	100.0%	573,140	205,570,539	133,411,033,475	129,577	5,919,047,899	8,040,892,155	1,023,004,000	961,979	13,847,413,625	67,613	9,783,872,474	106,634,899,119	(9,230,543,393)	(8,965)	-8.7%	39.9%	-	391,630,359	237,636,532	520,971,807	8,260,907,792	1,001,992,875
\$ 1 - 2,000	2,280	1.1%	962	532,485	60,062,017	26,343	6,085,111	6,295,750	1,764,500	2,135	29,089,500	145	5,231,139	23,766,239	589,018	258	2.5%	39.6%	30,470	706,472	421,948	1,001,942	3,142,238	1,086,959
2,001 - 4,000	504	0.3%	131	60,029	14,003,607	27,785	138,164	1,222,013	411,500	481	6,283,375	23	583,879	5,641,004	1,492,793	2,962	26.5%	40.3%	78,227	118,306	62,245	161,730	146,689	275,460
4,001 - 10,000	1,201	0.4%	297	180,737	43,309,532	36,061	248,274	3,146,269	894,500	1,164	15,872,375	37	911,992	22,732,670	8,323,038	6,930	36.6%	52.5%	436,958	177,202	75,090	244,747	291,140	376,105
10,001 - 20,000	2,012	0.3%	339	352,886	78,137,535	38,836	3,570,883	4,806,613	1,656,000	1,909	26,299,875	103	3,349,741	45,596,189	30,264,159	15,042	66.4%	58.4%	1,588,878	625,436	289,280	835,004	1,638,963	875,774
20,001 - 30,000	1,782	0.4%	286	389,054	95,002,281	53,312	1,500,474	5,436,442	1,295,500	1,700	23,827,375	82	2,610,830	63,332,608	44,486,283	24,964	70.2%	66.7%	2,335,511	404,024	194,492	554,159	1,249,095	807,576
30,001 - 40,000	1,740	0.5%	245	367,998	99,384,955	57,118	730,374	3,631,822	804,000	1,655	22,671,750	85	1,816,960	71,190,797	61,196,585	35,170	86.0%	71.6%	3,212,824	521,400	206,782	670,338	647,316	499,306
40,001 - 50,000	1,678	0.6%	214	378,409	140,144,322	83,519	409,649	4,914,438	538,000	1,601	22,026,750	77	3,411,817	109,662,966	75,208,009	44,820	68.6%	78.3%	3,948,411	519,217	203,765	679,660	2,354,322	377,835
50,001 - 60,000	1,318	0.6%	170	306,006	105,669,162	80,174	697,704	3,910,379	377,500	1,227	17,323,625	91	2,372,293	82,503,069	72,136,900	54,794	87.5%	78.1%	3,791,445	638,325	235,165	833,419	1,152,343	386,531
60,001 - 80,000	1,747	0.6%	245	546,933	163,610,364	93,652	1,679,885	7,192,342	348,000	1,586	23,338,250	161	4,352,297	130,059,360	120,455,001	68,590	92.6%	79.5%	6,323,889	1,296,485	531,948	1,682,614	2,158,033	511,660
80,001 - 100,000	994	0.5%	161	418,969	131,300,759	132,093	2,651,691	6,217,335	[D]	873	14,211,500	121	10,066,423	103,457,192	88,611,121	89,146	85.7%	78.8%	4,652,082	1,061,134	403,465	1,347,230	8,292,717	426,476
100,001 or more	2,194	0.3%	632	7,695,468	983,267,727	448,162	40,908,986	53,622,679	[D]	1,666	30,169,875	528	57,243,636	883,140,523	698,629,033	318,427	79.1%	89.8%	36,678,008	5,909,093	2,764,405	7,173,417	48,931,558	1,138,661
TOTAL	1,047,042	21.8%	576,822	216,799,153	135,324,925,736	129,245	5,977,669,094	8,141,017,237	1,031,244,500	977,976	14,078,527,875	69,066	9,875,823,481	108,175,981,736	-8,029,070,453	68,852	-7.4%	79.9%	63,076,703	403,607,453	243,025,117	536,156,067	8,330,912,206	1,008,755,208
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	75,754	98.2%	12,194	28,033,822	(7,201,051,310)	(95,058)	3,781,976,825	462,414,057	61,152,500	65,072	925,317,000	10,682	97,602,431	(4,965,560,473)	(2,545,223,342)	(33,599)	51.3%	69.0%	[D]	32,108,165	15,603,091	38,070,681	859,865	58,671,885
\$ 1 - 3,999	171,622	99.3%	82,395	8,881,470	357,474,192	2,083	8,654,416	16,407,077	89,535,000	169,542	2,079,759,500	2,080	42,197,324	(1,861,770,293)	(1,819,088,998)	(10,599)	97.7%	-520.8%	[D]	8,316,210	4,240,990	11,641,158	1,275,763	29,280,403
4,000 - 9,999	329,023	99.4%	234,085	34,093,950	2,331,531,571	7,086	9,658,619	43,090,629	186,065,000	325,380	3,989,411,000	3,643	79,892,512	(1,957,268,951)	(1,901,019,956)	(5,778)	97.1%	-83.9%	[D]	14,017,177	7,661,037	20,461,853	6,198,665	53,231,994
10,000 - 14,999	136,521	43.0%	88,072	22,260,848	1,638,299,825	12,000	5,699,216	97,376,029	234,535,000	132,743	2,029,143,125	3,768	10,912,997	(806,158,110)	(791,321,573)	(5,796)	98.2%	-49.2%	65,316	14,124,916	7,761,641	20,613,296	9,735,099	58,754,602
15,000 - 19,999	96,443	32.5%	62,095	23,302,208	1,666,509,749	17,280	8,549,873	169,062,827	249,980,000	93,314	1,641,100,375	3,129	86,885,961	(471,969,541)	(477,399,634)	(4,950)	101.2%	-28.3%	186,250	11,674,045	6,426,388	16,875,222	10,573,106	59,437,633
20,000 - 24,999	48,858	17.5%	29,418	14,491,313	1,080,233,334	22,110	15,505,575	232,983,162	121,764,000	46,011	853,125,375	2,847	85,408,256	(197,541,882)	(219,364,129)	(4,489)	111.0%	-18.3%	352,156	10,647,102	6,025,584	12,518,850	57,425,830	
25,000 - 29,999	22,137	8.0%	10,029	6,238,043	601,661,753	27,179	15,681,904	261,438,137	45,465,000	19,709	341,092,125	2,428	77,417,500	(108,069,105)	(143,458,201)	(6,480)	132.7%	-18.0%	617,095	9,151,464	5,237,951	13,490,911	12,388,647	51,687,942
30,000 - 39,999	25,384	5.0%	8,978	5,698,821	880,569,132	34,690	12,806,415	521,811,849	17,514,500	21,451	339,442,000	3,933	137,445,223	(122,838,206)	(215,453,226)	(8,488)	175.4%	-13.9%	1,722,196	14,262,985	8,376,479	21,298,212	23,552,506	92,594,505
40,000 - 49,999	20,907	5.2%	7,353	4,964,486	938,178,085	44,874	8,833,027	587,970,449	7,144,000	17,722	281,429,625	3,185	116,853,397	(46,386,359)	(153,369,760)	(7,336)	330.6%	-4.9%	2,665,272	11,249,354	6,924,163	17,182,070	21,852,108	77,819,219
50,000 - 59,999	18,159	5.7%	6,739	4,850,087	996,346,411	54,868	6,519,446	626,888,229	5,717,000	15,266	247,422,000	2,893	107,585,036	15,283,592	(110,306,609)	(6,074)	-721.7%	1.5%	3,414,792	10,832,275	6,435,584	16,260,634	20,749,594	70,574,880
60,000 - 69,999	15,207	5.8%	5,822	4,370,070	985,741,028	64,822	6,202,261	594,666,559	3,898,000	12,419	209,995,875	2,788	109,501,461	73,881,394	(78,351,779)	(5,152)	-106.1%	7.5%	3,543,533	10,084,527	6,716,250	16,025,451	22,064,876	71,411,134
70,000 - 74,999	6,298	5.6%	2,457	2,142,817	456,270,790	72,447	1,828,479	269,985,833	1,729,000	5,117	89,160,500	1,181	44,782,058	48,441,878	(27,313,876)	(4,337)	-56.4%	10.6%	1,674,802	4,714,596	2,942,602	7,213,206	10,227,980	31,340,872
75,000 - 79,999	5,504	5.3%	2,251	1,895,913	426,388,305	77,469	2,544,864	245,048,380	1,500,500	4,460	80,318,625	1,044	44,448,729	57,616,935	(20,204,087)	(3,671)	-35.1%	13.5%	1,607,273	4,224,740	2,816,116	6,696,740	9,597,674	28,154,315
80,000 - 89,999	9,295	5.1%	3,805	3,367,204	796,590,073	84,789	10,255,630	451,036,653	2,011,500	7,566	140,647,625	1,829	78,304,523	134,845,402	(36,443,573)	(3,879)	-27.0%	16.9%	2,733,823	8,137,197	5,031,917	12,281,143	17,625,598	48,397,782
90,000 - 99,999	7,480	4.7%	2,905	3,152,327	709,308,921	94,827	9,266,998	384,758,906	1,684,000	6,021	114,664,875	1,459	64,994,039	152,474,099	(22,398,337)	(2,994)	-14.7%	21.5%	2,488,174	7,170,159	4,677,278	11,138,338	15,817,682	38,038,019
100,000 - 149,999	20,410	4.0%	7,619	9,837,437	2,453,298,287	120,201	34,382,221	1,070,588,995	1,549,500	15,741	307,046,875	4,669	212,492,581	896,002,557	7,778,742	381	0.9%	36.5%	8,660,476	28,116,216	17,690,239	41,680,446	63,068,612	107,743,523
150,000 - 199,999	8,253	3.6%	2,308	4,850,782	1,420,955,224	172,174	29,932,239	317,510,236	-	6,031	118,862,750	2,222	95,254,094	199,260,383	50,824,589	6,158	5.5%	64.7%	4,730,258	19,444,792	11,294,741	26,608,927	37,411,140	31,234,027
200,000 - 499,999	14,737	4.9%	3,011	8,959,973	4,578,233,259	310,662	132,248,548	359,778,018	-	9,357	188,006,750	5,380	238,340,995	3,924,356,044	135,061,483	9,165	3.4%	85.7%	9,133,225	62,101,451	36,610,549	78,116,561	128,845,937	31,378,497
500,000 - 999,999	6,088	9.5%	1,507	4,990,236	4,258,204,241	699,442	178,950,305	263,633,064	-	2,779	56,550,375	3,309	218,477,810	3,898,493,297	63,881,222	10,493	1.6%	91.6%	4,233,747	44,305,035	25,800,398	50,740,768	160,570,769	7,166,273
1,000,000 or more	8,862	15.5%	3,779	20,417,347	115,950,182,866	13,083,975	1,698,172,233	1,164,598,149	-	2,275	46,031,500	6,587	7,84											

TABLE 2A. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY FGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																													
Aggregate Number of Returns Filed [S0 Tax Liability]		D-400 Filing Financial Statistics Overpayment		Federal AGI [includes returns with deficit]	Average Federal AGI Value [S]	Modifications to Federal AGI:							Computed NC Taxable Income [includes returns with deficit]						Computed Tax Liability [before application of credits] [S]	RESIDENCY STATUS									
						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)]				[before part-year/ nonresident taxable percentage]		[after part-year/ nonresident taxable percentage]		Effective Taxable % Factor [%]			Resident Returns†				Part-Year Resident Returns††/ Nonresident Returns†††					
						Additions [S]	Other Deductions [S]	Child Deduction Amount* [S]	Returns Filed with S0 Tax Liability [%]	as a % of All SD Returns [%]	Deduction Amount [S]	Average SD [S]	part-year/ nonresident taxable percentage [S]	part-year/ nonresident taxable percentage [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	Returns Filed [S]	% of Total [S]		Gross Tax Liability Amount [S]	% of Bracket Total [S]	Returns Filed [S]	% of Bracket Total [S]	Gross Tax Liability Amount [S]	% of Bracket Total [S]				
[Combined Filing Statuses]	Std Ded as a % of S0 Tax Returns [%]	Number of Returns Filed	[Net Tax* < Pre-payments] Amount [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]		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																													
FAGI Level	75,754	85.9%	10,195	22,190,817	(4,755,928,935)	(73,087)	2,158,112,928	283,365,431	58,892,500	65,072	98.2%	925,317,000	14,220	(3,865,390,938)	(2,244,087,411)	(34,486)	58.1%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Non-Positive AGI	75,754	85.9%	10,195	22,190,817	(4,755,928,935)	(73,087)	2,158,112,928	283,365,431	58,892,500	65,072	98.2%	925,317,000	14,220	(3,865,390,938)	(2,244,087,411)	(34,486)	58.1%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
S 1 - 3,999	171,622	98.8%	81,824	8,456,423	353,888,601	2,087	7,971,332	14,808,872	89,135,000	169,542	99.8%	2,079,759,500	12,267	(1,821,843,439)	(1,781,503,780)	(10,508)	97.8%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	329,023	98.9%	232,654	33,233,930	2,305,235,079	7,085	7,855,573	39,557,296	185,400,000	325,380	99.7%	3,989,411,000	12,261	(1,901,277,644)	(1,847,580,391)	(5,678)	97.2%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	136,521	97.2%	86,329	21,331,660	1,591,370,565	11,988	4,551,304	90,005,661	233,827,500	132,743	42.5%	2,029,143,125	15,286	(757,054,417)	(743,748,784)	(5,603)	98.2%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
15,000 - 19,999	96,443	96.8%	60,628	22,259,702	1,612,046,023	17,276	6,503,595	155,765,626	249,025,000	93,314	32.1%	1,641,100,375	17,587	(427,341,383)	(433,893,195)	(4,650)	101.5%	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
20,000 - 24,999	48,858	94.2%	27,950	13,363,175	1,016,222,295	22,087	2,805,291	204,381,830	120,712,500	46,011	16.9%	853,125,375	18,542	(159,192,119)	(179,292,127)	(3,897)	112.6%	342,770	41,572	90.4%	332,743	97.1%	4,439	9.6%	10,027	2.9%			
25,000 - 29,999	22,137	89.0%	8,711	5,121,088	535,039,796	27,147	1,521,771	226,607,430	44,486,000	19,709	7.3%	341,092,125	17,306	(75,623,988)	(109,236,234)	(5,542)	144.4%	611,359	16,298	82.7%	599,364	98.0%	3,411	17.3%	11,995	2.0%			
30,000 - 39,999	25,384	84.5%	7,009	3,866,200	743,943,077	34,681	6,148,233	459,325,547	16,159,500	21,451	4.4%	339,442,000	15,824	(64,835,738)	(152,666,550)	(7,117)	235.5%	1,696,467	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
40,000 - 49,999	20,907	84.8%	5,841	3,289,365	795,282,240	44,875	3,692,777	506,707,889	6,506,000	17,722	4.6%	281,429,625	15,880	4,331,503	(98,610,318)	(5,564)	-227.6%	2,585,026	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
50,000 - 59,999	18,159	84.1%	5,407	3,282,944	837,361,555	54,851	3,639,865	529,167,616	5,299,500	15,266	5.1%	247,422,000	16,207	59,112,304	(60,547,265)	(3,966)	-102.4%	3,273,856	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
60,000 - 69,999	15,207	81.7%	4,516	2,956,515	804,748,103	64,800	2,775,653	481,981,452	3,534,500	12,419	5.1%	209,995,875	16,909	112,011,929	(28,823,932)	(2,321)	-25.7%	3,393,370	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
70,000 - 74,999	6,298	81.2%	1,938	1,362,368	370,689,772	72,443	926,626	219,001,348	1,582,000	5,117	4.9%	89,160,500	17,424	61,872,550	(7,383,649)	(1,443)	-11.9%	1,584,165	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
75,000 - 79,999	5,504	81.0%	1,735	1,278,654	345,525,069	77,472	1,363,588	198,825,080	1,359,500	4,460	4.7%	80,318,625	18,009	66,385,452	(3,870,817)	(868)	-5.8%	1,526,681	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
80,000 - 89,999	9,395	80.5%	2,942	2,229,839	641,450,120	84,781	7,984,094	361,595,411	1,831,000	7,566	4.5%	140,647,625	18,589	145,360,178	(7,690,970)	(1,017)	-5.3%	2,499,052	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
90,000 - 99,999	7,480	80.5%	2,255	1,881,059	570,802,577	94,802	1,762,678	306,066,470	1,550,000	6,021	4.2%	114,664,875	19,044	150,283,910	(71,323)	(12)	0.0%	2,239,497	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
100,000 - 149,999	20,410	77.1%	5,632	6,345,126	1,886,886,549	119,871	13,115,271	796,004,636	1,391,500	15,741	3.5%	307,046,875	19,506	795,588,809	57,134,375	3,630	7.2%	7,607,442	7,801	49.6%	7,298,587	95.9%	7,940	50.4%	308,855	4.1%			
150,000 - 199,999	8,253	73.1%	1,618	2,927,382	1,037,491,939	172,027	9,881,716	197,213,109	-	6,031	3.2%	118,862,750	19,709	731,297,796	60,371,426	10,010	8.3%	3,916,816	1,364	22.6%	3,701,091	94.5%	4,667	77.4%	215,725	5.5%			
200,000 - 499,999	14,737	63.5%	1,738	4,202,823	2,852,208,434	304,821	43,302,915	168,038,241	-	9,357	4.3%	188,006,750	20,093	2,539,466,358	108,234,977	11,567	4.3%	6,286,259	670	7.2%	5,829,663	92.7%	8,687	92.8%	456,596	7.3%			
500,000 - 999,999	6,088	45.6%	645	1,880,369	1,909,475,492	687,109	38,595,666	53,598,708	-	2,779	8.5%	56,550,375	20,349	1,837,922,075	40,404,846	14,539	2.2%	2,418,643	79	2.8%	2,279,023	94.2%	2,700	97.2%	139,620	5.8%			
1,000,000 or more	8,862	25.7%	815	3,197,386	9,687,873,853	4,258,406	93,723,228	96,272,992	-	2,275	13.2%	46,031,500	20,234	9,639,292,589	70,229,122	30,870	0.7%	3,712,822	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
TOTAL	1,047,042	93.4%	550,382	164,656,825	25,141,612,204	25,708	2,416,234,104	5,388,290,644	1,020,692,000	977,976	21.5%	14,078,527,875	14,396	7,070,335,788	(7,362,631,999)	52,377	-104.1%	43,987,664	865,674	88.5%	42,147,627	95.8%	112,302	11.5%	1,840,037	4.2%			

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2021
 ††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2021
 †††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2021 with North Carolina reportable income
 Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 related forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 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 FGI).
 ††††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 2021 vary according to filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; HH=\$16,125. (SD=\$0 for taxpayers ineligible to claim a standard deduction for federal purposes)
 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 (limited to 60% of FGI), medical and dental expenses allowed under section 213 of the Internal Revenue Code, and, in certain instances, the repayment of income included in FGI in an earlier taxable year. NC does not allow a deduction for state and local taxes and foreign income taxes.
 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 2021: Number of Returns With \$0 Tax Liability by Filing Status

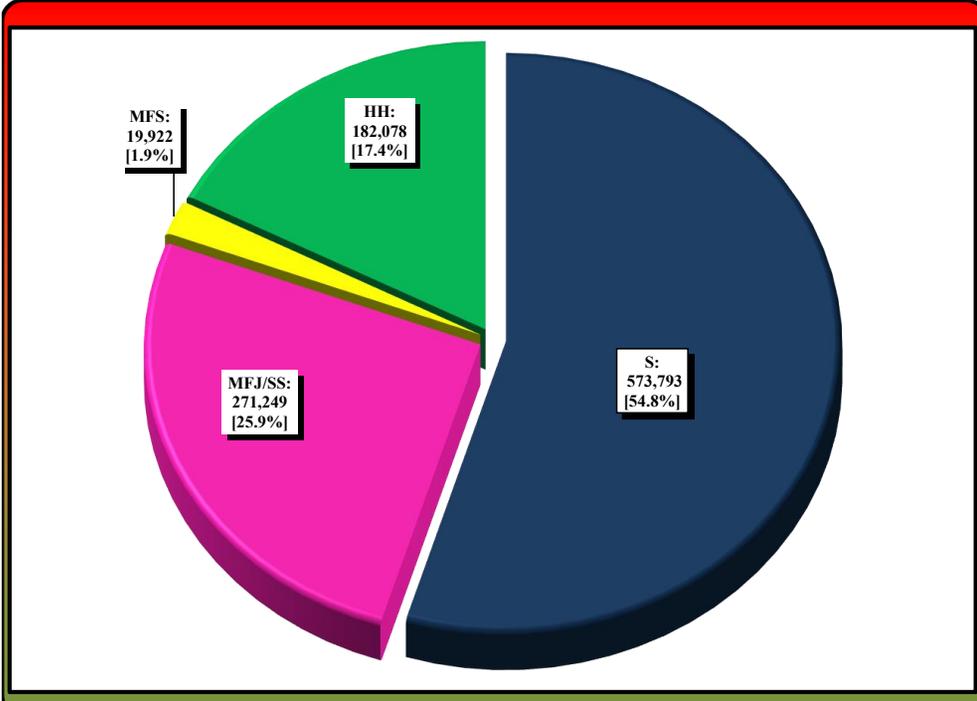
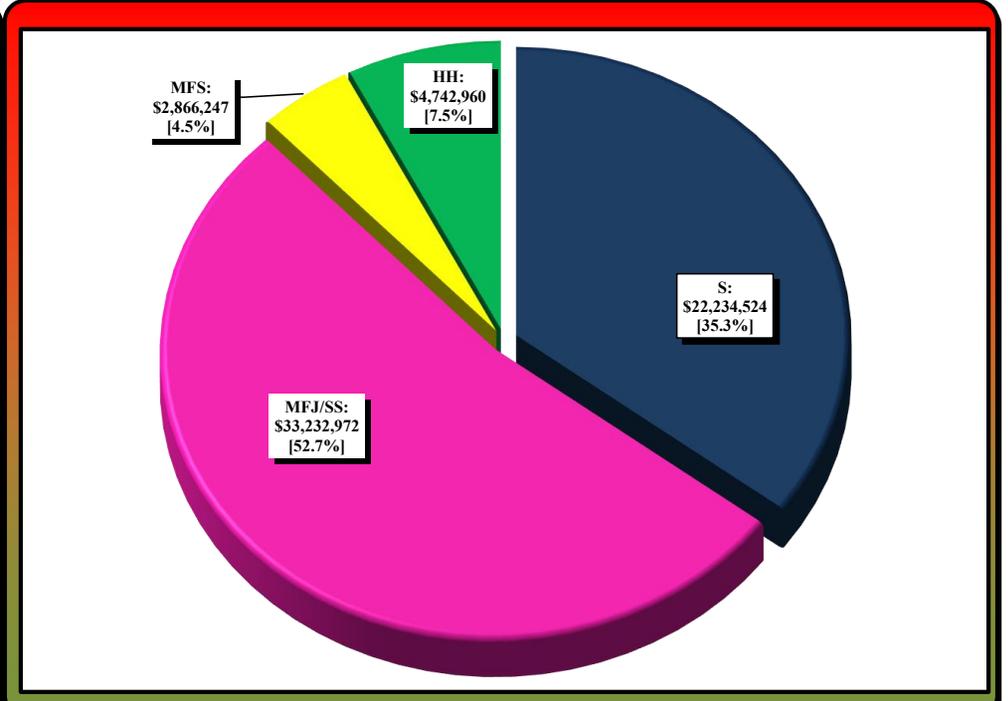


Exhibit 2.2 Tax Year 2021: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Filing Status

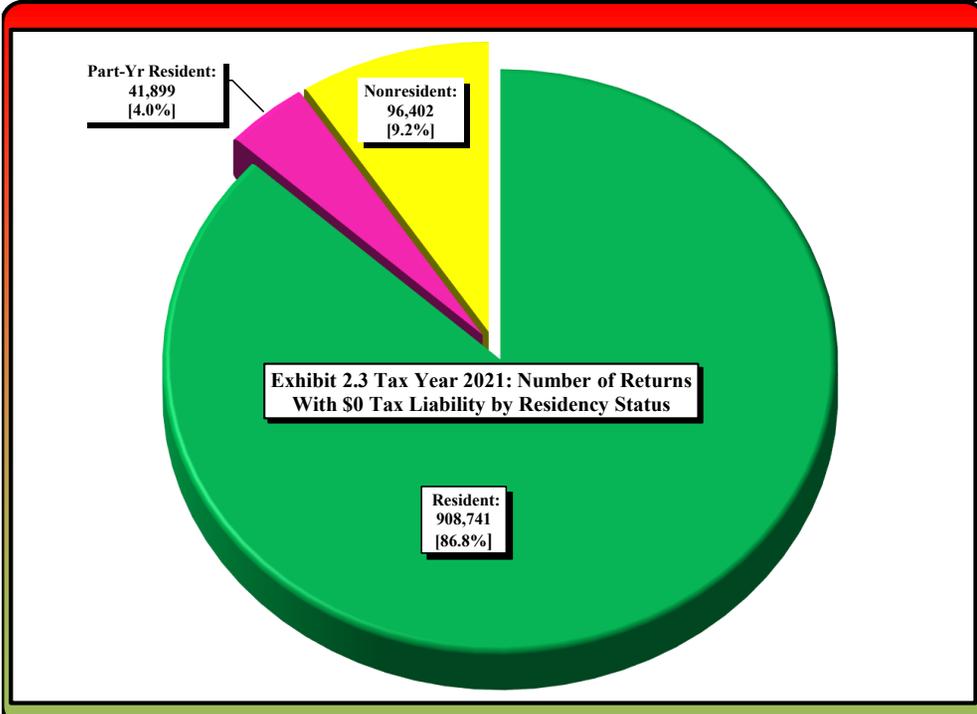


Part-Yr Resident:
41,899
[4.0%]

Nonresident:
96,402
[9.2%]

Exhibit 2.3 Tax Year 2021: Number of Returns With \$0 Tax Liability by Residency Status

Resident:
908,741
[86.8%]



Nonresident:
\$1,495,743
[2.4%]

Part-Yr Resident:
\$2,283,236
[3.6%]

Exhibit 2.4 Tax Year 2021: Gross Tax Liability (before tax credits) for \$0 Tax Liability Returns by Residency Status

Resident:
\$59,297,724
[94.0%]

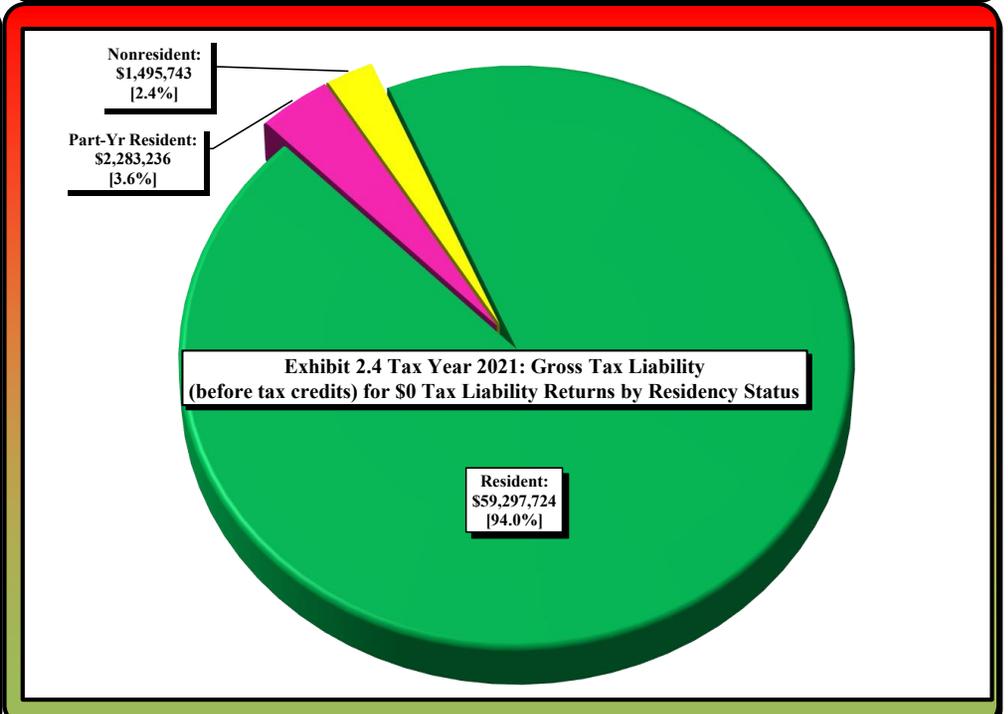


TABLE 3B. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed [S]	SINGLE: ITEMIZED DEDUCTIONS																				Tax Liability				
		D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]				Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability								
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2)] Additions [§ 105-153.6] Other Deductions [§ 105-153.5(b)] Child Ded [§ 105-153.5(a)]†		Itemized Deductions† [§ 105-153.5(a)(2)]††		Computed NC Taxable Income [includes returns with deficit]						as a % of TY2021 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 S Returns Filed [S]	Deduction Amount [S]	% of S SD/ID Value Amount [S]	Average ID Value [S]	[before part-year/nonresident taxable percentage] [S]	[after part-year/nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]									
		NCIT Level																								
A. BY SIZE OF NC TAXABLE INCOME																										
No Taxable Income	564,442	27	1,088	11,594	13,718,968	28,585,319,840	868,934	625,024,766	984,365,203	32,897	5.8%	2,670,436,873	31.8%	81,176	25,555,542,530	(516,125,430)	(15,689)	-2.0%	89.4%	-	-	-	-	-	-	
\$ 1 - 2,000	120,006	2,287	94,869	2,687	1,236,144	1,480,655,978	284,140	31,126,931	45,928,715	5,211	4.3%	208,222,664	14.4%	39,958	1,257,631,530	4,545,128	872	0.4%	84.9%	238,645	1,067	237,578	2.4%	46	5.23%	
2,001 - 4,000	101,332	1,691	220,692	2,024	1,113,158	841,534,206	222,746	11,740,589	33,035,457	3,778	3.7%	125,598,269	10.7%	33,245	694,641,069	11,255,665	2,979	1.6%	82.5%	590,931	4,033	586,898	2.2%	155	5.21%	
4,001 - 6,000	89,946	1,520	316,198	1,849	1,081,183	1,174,634,540	343,059	12,705,103	29,713,410	3,424	3.8%	163,570,427	15.0%	47,772	994,055,806	17,135,223	5,004	1.7%	84.6%	899,578	4,688	894,890	2.3%	261	5.22%	
6,001 - 10,000	154,311	2,613	812,846	3,235	2,122,625	1,721,384,924	291,414	15,188,668	59,844,212	5,907	3.8%	190,096,329	10.6%	32,182	1,486,633,051	47,042,915	7,964	3.2%	86.4%	2,469,774	19,174	2,450,600	2.2%	415	5.21%	
10,001 - 12,750	94,759	1,557	627,215	2,132	1,322,277	964,733,526	259,546	8,757,902	36,312,133	3,717	3.9%	124,094,907	11.3%	33,386	813,084,388	42,224,787	11,360	5.2%	84.3%	2,216,799	19,068	2,197,731	2.2%	591	5.20%	
12,751 - 15,000	74,673	1,104	526,485	1,725	1,158,845	540,130,115	189,652	13,616,488	32,386,224	2,848	3.8%	85,851,954	10.0%	30,145	435,508,425	39,512,775	13,874	9.1%	80.6%	2,074,433	18,908	2,055,525	2.1%	722	5.20%	
15,001 - 17,000	63,341	1,017	550,698	1,490	940,534	458,101,041	181,714	3,754,765	27,359,504	2,521	4.0%	67,067,554	9.3%	26,604	367,428,248	40,308,937	15,989	11.0%	80.2%	2,116,222	24,546	2,091,676	2.2%	830	5.19%	
17,001 - 20,000	91,491	1,487	846,708	2,126	1,354,855	733,745,250	201,523	11,642,775	40,486,831	3,641	4.0%	104,635,988	10.0%	28,738	600,265,266	67,339,709	18,495	11.2%	81.8%	3,535,356	43,208	3,492,148	2.2%	959	5.19%	
20,001 - 21,250	36,778	568	345,426	908	595,401	224,078,152	150,691	2,017,836	17,079,667	1,487	4.0%	52,190,666	12.1%	35,098	156,825,655	30,673,682	20,628	19.6%	70.0%	1,610,358	17,103	1,593,255	2.2%	1,071	5.19%	
21,251 - 25,000	104,455	1,699	1,078,873	2,617	1,716,442	1,116,638,660	257,112	8,975,838	48,825,623	4,343	4.2%	109,417,482	9.2%	25,194	967,371,393	100,433,784	23,125	10.4%	86.6%	5,272,754	72,917	5,199,837	2.3%	1,197	5.18%	
25,001 - 30,000	123,569	2,280	1,608,289	3,432	2,366,584	1,387,293,757	241,394	20,656,912	67,126,282	7,447	4.7%	366,570,189	22.4%	63,785	974,254,198	157,828,569	27,463	16.2%	70.2%	8,285,993	125,107	8,160,886	2.6%	1,420	5.17%	
30,001 - 40,000	189,978	4,130	3,247,140	5,986	3,956,542	1,979,694,352	194,126	41,712,467	110,643,836	10,198	5.4%	522,937,854	21.3%	51,278	1,387,825,129	356,227,414	34,931	25.7%	70.1%	18,701,984	334,270	18,367,714	2.8%	1,801	5.16%	
40,001 - 50,000	132,231	3,778	3,281,427	5,982	3,870,697	1,320,465,224	134,153	23,881,546	87,905,411	9,843	7.4%	204,346,558	13.4%	20,761	1,052,094,801	44,361,774	44,942	42.0%	79.7%	23,223,994	449,903	22,774,091	3.5%	2,314	5.15%	
50,001 - 60,000	90,413	3,416	3,186,998	5,337	3,377,833	1,421,650,256	160,911	12,385,556	73,019,277	8,835	9.8%	176,922,115	16.8%	20,025	1,184,094,420	485,323,245	54,932	41.0%	83.3%	25,479,475	541,244	24,938,231	4.0%	2,823	5.14%	
60,001 - 75,000	84,709	4,354	4,624,561	6,730	4,204,426	1,519,768,958	193,251	27,206,617	82,555,223	11,176	13.2%	273,872,007	25.7%	24,505	1,830,548,345	751,103,144	67,207	41.0%	84.8%	39,432,917	870,319	38,562,598	4.5%	3,450	5.13%	
75,001 - 80,000	19,147	1,226	1,667,817	1,945	1,227,281	1,151,052,380	409,576	15,119,690	23,159,608	3,201	16.7%	72,867,753	29.8%	22,764	1,230,144,709	247,962,476	77,464	20.2%	93.9%	13,018,022	334,083	12,683,939	4.9%	3,962	5.12%	
80,001 - 100,000	52,573	4,059	5,439,377	6,170	4,466,344	2,468,366,399	239,229	49,710,118	85,780,409	10,318	19.6%	247,254,100	35.2%	23,963	2,185,041,008	921,737,260	89,333	42.2%	88.5%	48,391,203	1,194,851	47,196,352	4.8%	4,574	5.12%	
100,001 - 120,000	29,557	3,153	5,081,625	4,329	3,478,737	2,194,748,693	290,541	42,399,118	58,588,716	7,554	25.6%	317,709,119	57.3%	42,058	1,860,849,976	826,879,170	109,462	44.4%	84.8%	43,411,080	1,151,583	42,259,497	5.0%	5,594	5.11%	
120,001 - 160,000	28,991	3,996	7,999,544	4,460	5,043,114	2,552,548,536	286,224	40,956,233	80,207,073	8,918	30.8%	202,921,427	48.5%	22,754	2,310,376,269	1,228,193,713	137,721	52.2%	90.5%	64,480,164	1,767,698	62,712,466	4.9%	7,032	5.11%	
160,001 - 200,000	13,439	2,002	6,796,245	2,448	3,967,476	1,795,337,016	367,671	30,549,671	47,392,652	4,883	36.3%	126,207,632	57.8%	25,846	1,652,286,673	869,563,520	178,080	52.6%	92.0%	45,652,092	1,387,522	44,264,570	4.9%	9,065	5.09%	
200,001 or more	26,770	6,210	69,270,418	6,422	57,817,848	23,938,881,445	1,879,771	760,617,443	702,564,955	12,735	47.6%	3,384,737,156	95.7%	265,782	20,612,196,777	8,830,015,763	693,366	42.8%	86.1%	463,575,814	34,913,108	428,662,706	6.1%	33,660	4.85%	
TOTAL	2,286,911	54,574	117,324,898	86,028	120,147,315	80,370,762,248	492,522	1,809,747,032	2,774,280,421	163,182	7.1%	9,797,528,753	30.0%	60,040	69,608,700,106	15,001,543,223	119,106	21.6%	86.6%	814,677,588	43,294,400	771,383,188	5.0%	4,727	4.97%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
Non-Positive AGI	45,261	58	236,181	1,053	2,230,894	(504,075,155)	(75,381)	299,188,370	30,621,250	6,687	14.8%	41,366,828	9.1%	6,186	(276,874,863)	(111,628,940)	(16,693)	40.3%	54.9%	687,605	5,842	681,763	6.0%	102	-0.14%	
\$ 1 - 3,999	137,315	361	36,829	566	279,620	3,572,967	1,745	1,011,351	991,585	2,048	1.5%	28,839,842	1.9%	14,082	(25,247,109)	(24,349,303)	(11,889)	96.4%	-706.6%	[D]	[D]	75,342	10.7%	37	2.11%	
4,000 - 9,999	260,414	361	84,463	1,285	487,786	23,809,507	7,126	1,886,821	1,911,812	3,341	1.3%	55,725,049	2.0%	16,679	(31,940,533)	(31,127,972)	(9,317)	97.5%	-134.2%	[D]	[D]	214,300	17.3%	64	0.90%	
10,000 - 14,999	228,666	627	123,551	1,786	866,087	49,689,515	12,583	1,876,002	4,487,701	3,949	1.7%	71,323,854	2.9%	18,061	(24,246,038)	(24,164,976)	(6,119)	99.7%	-48.8%	351,547	4,042	347,505	1.7%	88	0.70%	
15,000 - 19,999	189,733	1,128	229,678	1,903	938,395	73,184,714	17,487	3,635,612	11,738,654	4,185	2.2%	80,147,256	3.9%	19,151	(15,065,583)	(15,573,748)	(3,721)	10.4%	-20.6%	638,993	3,952	635,041	1.0%	152	0.87%	
20,000 - 24,999	164,842	1,437	407,334	2,317	1,169,829	104,884,853	22,551	1,865,430	18,422,908	4,651	2.8%	89,085,205	4.9%	19,154	(757,830)	(1,863,432)	(401)	245.9%	-0.7%	1,239,378	7,428	1,231,950	1.2%	265	1.17%	
25,000 - 29,999	155,393	1,400	507,311	2,473	1,309,932	124,700,812	27,510	10,330,219	33,721,293	4,533	2.9%	92,877,450	5.1%	19,143	14,532,288	15,817,887	3,489	108.8%	11.7%	1,936,596	13,733	1,922,863	1.2%	424	1.54%	
30,000 - 39,999	274,762	2,848	1,282,901	5,480	3,086,360	335,931,607	35,073	5,118,886	64,714,003	9,578	3.5%	192,178,383	6.3%	20,065	84,158,107	78,146,608	8,159	92.9%	25.1%	6,108,400	72,569	6,035,831	1.3%	630	1.80%	
40,000 - 49,999	208,725	3,036	1,648,388	6,045	3,493,816	459,197,574	45,046	5,435,139	91,027,546	10,194	4.9%	206,196,705	8.8%	20,227	167,408,462	157,871,830	15,487	94.3%	36.5%	10,142,062	160,459	9,981,603	1.9%	979	2.17%	
50,000 - 59,999	154,818	3,531	2,064,254	6,688	3,801,160	624,645,391	55,098	6,865,749	122,413,361	11,337	7.3%	227,067,824	12.8%	20,029	282,029,955	264,185,228	23,303	93.7%	45.2%	15,629,191	284,218	15,344,973	2.9%	1,354	2.46%	
60,000 - 69,999	112,993	3,891	2,6																							

TABLE 4. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING JOINTLY/SURVIVING SPOUSE

Income Level	Number of Returns [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit]	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**:		Standard Deduction		Itemized Deductions		[before part-year/nonresident taxable percentage]	[after part-year/nonresident taxable percentage]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [S]	NCI as a % of Federal AGI [S]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Net Tax Liability as a % of TY2021 Tax Liability [S]	Average per Return* [S]	Effective Tax Rate††† [S]
		[Net Tax > Pre-payments] Amount [S]	[Net Tax < Pre-payments] Amount [S]	Number of Returns Filed	Number of Returns Filed			Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	[S]	[S]	[S]	[S]	[S]	[S]							
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Additions [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	Deduction Amount [S]	Number of Returns Filed††	Deduction Amount [S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]
A. BY SIZE OF NC TAXABLE INCOME																										
No Taxable Income	266,292	301	20,439	127,491	104,215,434	90,245,648,171	338,897	4,333,421,399	5,008,528,512	260,752,000	237,983	5,116,634,500	28,309	6,542,256,566	77,650,897,992	(3,639,847,666)	(13,669)	-4.7%	86.0%	-	-	-	-	-	-	-
\$ 1 - 2,000	48,253	19,533	769,966	27,436	12,399,115	13,438,269,363	278,496	199,963,295	381,989,481	45,630,000	41,085	883,327,500	7,168	651,142,581	11,676,143,096	44,105,374	914	0.4%	86.9%	2,315,526	9,663	2,305,863	23.2%	48	5.23%	
2,001 - 4,000	36,291	13,405	1,684,278	22,648	12,105,866	9,386,829,790	258,654	209,725,359	308,967,618	39,852,500	32,199	692,278,500	4,092	431,219,093	8,124,237,438	108,286,107	2,984	1.3%	86.5%	5,685,078	28,027	5,657,051	21.6%	156	5.22%	
4,001 - 6,000	32,426	11,363	2,291,924	20,863	11,705,004	8,049,820,060	248,252	90,515,687	287,013,989	38,225,000	29,255	628,982,500	3,171	497,203,299	6,688,910,959	161,574,655	4,983	2.4%	83.1%	8,482,719	49,385	8,433,334	21.4%	260	5.22%	
6,001 - 10,000	59,324	19,335	5,787,960	39,694	23,372,068	14,076,796,629	237,287	259,947,711	557,555,782	72,711,500	54,156	1,164,354,000	5,168	795,143,029	11,746,980,029	472,942,026	7,972	4.0%	83.4%	24,829,524	182,385	24,647,139	22.2%	415	5.21%	
10,001 - 12,750	37,469	11,867	4,705,241	25,421	15,540,895	7,861,896,242	209,824	188,730,093	364,754,079	44,013,000	34,500	741,750,000	2,969	384,853,658	6,515,255,598	426,010,096	11,370	6.5%	82.9%	22,365,631	194,946	22,170,685	22.1%	592	5.20%	
12,751 - 15,000	29,644	9,252	4,224,792	20,255	12,537,909	6,047,713,154	204,011	41,979,040	310,498,337	33,402,000	27,368	588,412,000	2,276	245,547,325	4,911,832,532	411,293,317	13,874	8.4%	81.2%	21,592,887	201,625	21,391,262	21.7%	722	5.20%	
15,001 - 17,000	25,979	8,035	4,023,546	17,834	10,729,984	6,041,219,946	177,459	49,469,872	271,622,740	32,334,500	24,108	518,322,000	1,871	255,876,832	3,581,633,734	415,609,678	15,998	11.6%	77.7%	21,819,551	210,495	21,609,056	22.4%	832	5.20%	
17,001 - 20,000	39,501	12,286	6,627,042	27,045	16,539,013	7,024,244,812	177,824	89,345,669	434,170,017	48,537,000	36,842	792,103,000	2,659	326,847,570	5,411,883,394	730,447,170	18,492	13.5%	77.0%	38,348,478	406,701	37,941,777	23.5%	961	5.19%	
20,001 - 21,250	15,784	4,952	2,813,110	10,767	6,229,449	2,612,816,294	165,536	21,979,920	168,376,554	20,061,500	14,719	316,458,000	1,065	94,814,293	2,035,085,367	325,519,262	20,263	16.0%	77.9%	17,089,782	203,342	16,886,440	23.7%	1,070	5.19%	
21,251 - 25,000	46,682	14,965	8,897,595	31,493	19,068,161	8,298,208,781	177,838	112,341,869	532,492,320	58,871,000	43,731	910,216,500	2,931	326,847,570	6,552,195,260	1,078,084,618	23,104	16.5%	79.0%	56,599,738	669,191	55,930,547	24.8%	1,199	5.19%	
25,001 - 30,000	59,666	19,765	12,663,696	39,644	24,239,247	9,505,623,716	159,314	116,101,293	664,167,846	73,572,500	56,033	1,204,709,500	3,633	373,544,881	7,305,730,282	1,639,916,964	27,485	22.4%	76.9%	86,095,641	1,143,990	84,951,642	26.7%	1,424	5.18%	
30,001 - 40,000	110,394	39,068	26,760,305	70,787	42,922,094	20,104,698,544	182,118	253,983,266	1,273,614,148	113,345,000	103,610	2,227,615,000	6,784	1,163,332,970	15,580,775,082	3,862,243,888	34,986	24.8%	77.5%	202,767,788	2,894,177	199,873,611	30.5%	1,811	5.18%	
40,001 - 50,000	108,002	41,895	30,418,743	65,555	38,646,531	17,229,135,309	159,526	170,100,477	1,085,211,595	104,358,000	101,867	2,190,140,500	6,135	602,118,763	13,417,406,928	4,854,263,666	44,946	36.2%	77.9%	254,848,893	4,358,742	250,490,151	38.2%	2,319	5.16%	
50,001 - 60,000	99,164	40,671	31,237,562	57,935	33,850,093	15,863,256,379	159,970	279,929,990	901,071,826	77,516,000	93,310	2,006,165,000	5,854	650,893,928	12,507,539,615	5,445,533,525	54,914	43.5%	78.8%	285,890,657	5,235,999	280,654,658	45.5%	2,830	5.15%	
60,001 - 75,000	139,402	61,145	49,400,280	77,564	45,033,642	21,785,226,131	156,270	176,958,480	1,075,763,774	92,299,500	131,174	2,820,241,000	8,228	597,211,580	17,376,668,757	9,389,338,878	67,354	54.0%	79.8%	492,490,469	9,421,767	483,518,702	55.9%	3,469	5.15%	
75,001 - 80,000	39,703	18,137	15,778,346	21,342	12,837,799	7,613,185,590	191,753	39,110,846	294,688,814	15,814,000	36,976	794,984,000	2,727	213,750,367	6,333,059,255	3,077,464,096	77,512	48.6%	83.2%	161,566,873	3,388,003	158,178,870	61.4%	3,984	5.14%	
80,001 - 100,000	146,614	69,250	64,563,891	76,587	47,587,351	26,194,489,568	178,663	223,103,201	1,013,784,252	44,996,500	135,564	2,914,626,000	11,050	990,247,395	21,453,938,622	13,113,682,279	89,444	61.1%	81.9%	688,468,390	15,054,069	673,414,321	68.1%	4,593	5.14%	
100,001 - 120,000	112,501	55,773	60,458,793	56,132	38,027,626	22,849,626,130	203,106	270,160,826	766,129,522	1,023,000	1,022,233	2,198,009,500	10,268	714,721,788	19,439,903,146	12,316,808,965	109,482	63.4%	85.1%	646,632,490	14,942,203	631,690,287	74.5%	5,615	5.13%	
120,001 - 160,000	143,499	71,995	100,559,903	70,674	56,828,372	33,793,569,934	235,497	345,553,592	982,577,057	879,500	125,900	2,976,850,000	17,599	1,062,965,432	29,385,851,537	19,795,365,478	137,948	67.4%	87.0%	1,039,256,725	26,038,528	1,013,218,197	79.2%	7,061	5.12%	
160,001 - 200,000	80,792	41,398	77,989,620	38,917	40,103,178	26,985,260,105	133,009	295,900,849	587,397,958	378,000	67,590	1,453,185,000	13,202	1,455,036,345	23,785,163,651	14,403,634,439	178,280	60.6%	88.1%	756,190,829	19,525,221	736,665,608	82.2%	9,118	5.11%	
200,001 or more	204,845	106,669	771,646,187	96,985	503,584,853	227,539,769,585	110,790	7,384,497,647	4,743,327,361	884,000	139,519	2,999,658,000	65,326	11,293,011,117	215,886,396,254	122,934,128,501	600,132	56.9%	94.9%	6,454,041,769	446,983,607	6,007,056,462	85.5%	29,325	4.89%	
TOTAL	1,882,207	691,060	1,283,323,217	1,043,069	1,128,403,684	601,116,376,233	319,368	15,152,820,771	22,014,303,582	1,219,356,000	1,669,722	35,899,023,000	212,485	29,769,024,882	527,367,489,540	211,366,405,315	133,055	40.1%	87.7%	11,287,829,438	551,143,775	10,736,685,663	70.0%	5,704	4.99%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
Non-Positive AGI	19,482	372	3,288,278	6,120	21,890,756	(5,789,767,893)	(297,185)	3,844,690,274	432,976,533	22,592,500	17,408	374,272,000	2,074	53,423,948	(2,828,342,600)	(1,140,210,496)	(58,526)	40.3%	48.9%	7,636,654	336,311	7,300,343	64.1%	375	-0.13%	
\$ 1 - 9,999	16,313	90	210,191	4,767	1,567,630	29,499,630	1,808	13,097,129	8,076,996	11,495,000	15,932	342,538,000	361	11,248,113	(330,961,350)	(323,504,510)	(19,831)	97.7%	-1121.9%	[D]	[D]	304,135	43.1%	19	1.03%	
4,000 - 9,999	28,237	155	207,839	13,025	4,113,881	202,753,707	7,180	17,392,158	15,066,428	24,487,500	27,572	592,798,000	685	19,677,811	(431,883,874)	(420,498,626)	(14,892)	97.4%	-213.0%	[D]	[D]	391,884	31.6%	14	0.19%	
10,000 - 14,999	31,246	214	237,097	17,506	6,416,148	392,885,774	12,574	16,095,317	24,598,346	33,337,500	30,511	655,986,500	735	21,778,140	(326,719,395)	(317,769,009)	(10,170)	97.3%	-83.2%	[D]	[D]	406,160	2.0%	13	0.10%	
15,000 - 19,999	36,624	296	311,315	22,640	10,463,620	642,043,678	17,531	22,590,123	52,972,469	46,765,000	35,799	769,678,500	825	25,126,919	(229,909,087)	(225,986,560)	(6,170)	98.3%	-35.8%	[D]	[D]	553,940	0.9%	15	0.09%	
20,000 - 24,999	41,473	3,576	663,688	27,532	15,248,830	935,417,370	22,555	27,818,496	105,488,991	59,142,500	40,453	869,739,500	1,020	30,742,765	(101,877,890)	(98,549,388)	(2,376)	96.7%	-10.9%	1,625,471	16,811	1,608,660	1.5%	39	0.17%	
25,000 - 29,999	45,855	9,829	2,141,655	30,694	18,722,450	1,261,213,197	27,504	33,487,416	156,861,553	74,760,000	44,565	958,147,500	1,290	38,372,872	66,588,688	56,408,807	1,230	84.8%	5.3%	7,406,933	55,433	7,351,500	4.6			

TABLE 4A. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY/SURVIVING SPOUSE: STANDARD DEDUCTION																									
Income Level	Aggregate Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]					Tax Liability								
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2)] Additions [§ 105-153.6] Other Deductions [§ 105-153.5(b)] Child Ded [§ 105-153.5(a)]†		Standard Deduction††: [§ 105-153.5(a)(1)]††		[before part-year/nonresident taxable percentage] [S]			[after part-year/nonresident taxable percentage] [S]		Effective NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCI 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 MFJ/SS Returns Filed [%]	Standard Deduction Amount [S]	MFJ/SS SD/ID Value [S]	MFJ/SS SD/ID Value [%]	Computation of Net Tax Liability	as a % of TY 2021 Tax Liability [%]						Average per Return [S]	Effective Tax Rate††† [%]		
		A. BY SIZE OF NC TAXABLE INCOME																							
NC TI Level																									
No Taxable Income	266,292	259	18,371	115,448	75,103,412	15,267,959,583	64,156	2,035,558,191	3,756,127,505	237,983	89.4%	5,116,634,500	43.9%	8,430,755,769	(3,205,040,465)	(13,468)	-38.0%	55.2%	-	-	-	-	-	-	-
\$ 1 - 2,000	48,253	16,969	680,860	23,186	11,089,990	5,823,840,746	141,751	81,291,071	337,082,739	41,085	85.1%	883,327,500	57.6%	4,684,721,578	38,051,426	926	0.8%	80.4%	1,997,685	8,793	1,988,892	20.0%	48	5.23%	
2,001 - 4,000	36,291	11,916	1,501,616	20,080	10,725,257	3,659,640,888	113,657	133,965,436	284,860,409	32,199	88.7%	692,278,500	61.6%	2,816,467,415	96,155,123	2,986	3.4%	77.0%	5,048,174	25,335	5,022,839	19.2%	156	5.22%	
4,001 - 6,000	32,426	10,280	2,073,506	18,808	10,431,932	2,995,442,664	102,391	33,673,505	271,121,078	29,255	90.2%	628,982,500	55.9%	2,129,012,591	145,811,245	4,984	6.8%	71.1%	7,655,151	45,648	7,609,503	19.3%	260	5.22%	
6,001 - 10,000	59,324	17,696	5,270,224	36,196	20,668,239	5,182,589,401	95,697	146,651,575	527,409,957	54,156	91.3%	1,164,354,000	59.4%	3,637,477,019	432,012,386	7,977	11.9%	70.2%	22,680,700	171,142	22,509,558	20.3%	416	5.21%	
10,001 - 12,750	37,469	10,951	4,307,623	23,390	13,641,732	3,050,470,909	88,419	39,339,623	347,815,637	34,500	92.1%	741,750,000	65.8%	2,000,244,895	399,259,604	11,371	19.6%	65.6%	20,595,819	181,124	20,414,695	20.3%	592	5.20%	
12,751 - 15,000	29,644	8,585	3,891,605	18,658	11,100,222	2,412,885,432	88,164	18,142,896	293,713,163	27,368	92.3%	588,412,000	70.6%	1,548,903,165	379,753,840	13,876	24.5%	64.2%	19,937,060	189,052	19,748,008	20.1%	722	5.20%	
15,001 - 17,000	25,979	7,486	3,722,693	16,519	9,449,027	2,113,504,996	87,666	13,345,978	261,704,488	24,108	92.8%	518,322,000	66.9%	1,346,769,986	385,670,636	15,998	28.6%	63.7%	20,247,763	201,209	20,046,554	20.8%	832	5.20%	
17,001 - 20,000	39,501	11,503	6,117,338	25,185	14,659,662	2,989,031,589	81,131	28,243,764	399,140,846	36,842	93.3%	792,103,000	65.0%	1,826,031,507	681,288,445	18,492	37.3%	61.1%	35,767,634	379,011	35,388,623	21.9%	961	5.19%	
20,001 - 21,250	15,784	4,632	2,595,644	10,027	5,800,537	1,228,606,515	83,471	9,671,326	161,415,689	14,719	93.3%	316,458,500	76.9%	760,403,652	303,577,821	20,625	39.9%	61.9%	15,937,856	190,228	15,747,628	22.1%	1,070	5.19%	
21,251 - 25,000	46,662	14,079	8,253,728	29,457	16,785,429	3,862,636,319	88,327	50,245,845	516,904,184	43,731	93.7%	940,216,500	74.2%	2,455,761,480	1,010,312,507	23,103	41.1%	63.6%	53,041,698	627,633	52,414,065	23.2%	1,199	5.19%	
25,001 - 30,000	59,666	18,622	11,702,217	37,170	21,472,402	4,653,398,082	83,047	33,594,373	650,530,276	56,033	93.9%	1,204,709,500	76.3%	2,831,752,679	1,540,022,625	27,484	54.4%	60.9%	80,851,181	1,094,992	79,756,189	25.1%	1,423	5.18%	
30,001 - 40,000	110,394	36,936	24,690,076	66,160	37,440,714	9,376,655,782	90,500	81,471,164	1,181,049,302	103,610	93.9%	2,227,615,000	65.7%	6,049,462,644	3,625,552,021	34,992	59.9%	64.5%	190,341,417	2,754,278	187,587,139	28.6%	1,811	5.17%	
40,001 - 50,000	108,002	39,842	28,109,253	61,495	33,504,873	9,549,239,140	93,742	66,297,256	1,042,439,776	101,867	94.3%	2,190,140,500	78.4%	6,382,956,120	4,578,307,486	44,944	71.7%	66.8%	240,361,175	4,170,962	236,190,213	36.1%	2,319	5.16%	
50,001 - 60,000	99,164	38,635	28,689,409	54,144	29,044,847	9,375,195,175	100,474	88,751,908	943,890,996	93,310	94.1%	2,006,165,000	75.5%	6,613,891,087	5,124,291,837	54,917	77.5%	70.5%	269,025,498	4,966,511	264,058,987	42.9%	2,830	5.15%	
60,001 - 75,000	139,402	58,236	45,496,759	72,283	38,170,501	14,113,407,430	107,593	82,224,965	897,737,441	131,174	94.1%	2,820,241,000	82.5%	10,377,653,954	8,834,536,768	67,350	85.1%	73.5%	463,813,346	8,870,978	454,942,368	52.6%	3,468	5.15%	
75,001 - 80,000	39,703	17,154	14,379,037	19,607	10,613,413	4,457,534,780	120,552	22,553,689	262,186,577	36,976	93.1%	794,984,000	78.8%	3,422,717,892	2,866,038,621	77,511	83.7%	76.8%	150,467,023	3,164,330	147,320,693	57.1%	3,984	5.14%	
80,001 - 100,000	146,614	65,138	58,223,520	69,622	37,995,906	17,322,817,712	127,784	97,412,568	851,136,432	135,564	92.5%	2,914,626,000	74.6%	13,654,521,848	12,120,364,986	89,407	88.8%	78.8%	636,219,290	13,900,242	622,429,048	63.0%	4,591	5.14%	
100,001 - 120,000	112,501	51,803	53,803,270	49,886	29,190,166	15,699,894,737	153,570	109,026,565	578,876,407	102,233	90.9%	2,198,009,500	75.5%	13,032,035,395	11,188,785,221	109,444	85.9%	83.0%	587,411,254	13,713,932	573,697,322	67.7%	5,612	5.13%	
120,001 - 160,000	143,499	65,051	87,281,069	60,098	41,259,342	22,549,877,051	179,109	193,265,563	712,224,249	125,900	87.7%	2,706,850,000	71.8%	19,314,988,370	17,348,210,953	137,794	89.8%	85.7%	190,781,064	23,193,555	887,587,509	69.4%	7,050	5.12%	
160,001 - 200,000	80,792	35,952	65,481,461	31,219	26,697,463	14,837,593,351	219,523	145,298,953	421,078,385	67,590	83.7%	1,453,185,000	50.0%	13,112,628,919	12,039,788,588	178,130	91.8%	88.4%	632,088,946	16,661,665	615,427,281	68.6%	9,105	5.11%	
200,001 or more	204,845	78,255	455,683,644	60,383	172,754,956	72,001,979,888	516,073	1,822,014,769	1,655,278,580	139,519	68.1%	2,999,658,500	21.0%	69,169,057,577	60,729,226,227	435,276	87.8%	96.1%	3,188,284,346	155,140,293	3,033,144,053	43.2%	21,740	4.99%	
TOTAL	1,882,207	619,980	911,972,922	919,091	677,600,031	242,524,201,670	145,248	5,331,760,988	16,358,724,116	1,669,722	88.7%	35,899,023,000	54.7%	195,598,215,541	140,655,017,900	100,479	71.9%	80.7%	7,552,654,080	249,640,913	7,303,013,167	47.6%	4,374	5.08%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	19,482	333	2,653,529	5,390	18,206,753	(4,088,094,996)	(234,840)	2,523,090,458	305,876,631	17,408	89.4%	374,272,000	87.5%	(2,245,153,169)	(1,033,387,165)	(59,363)	46.0%	54.9%	5,735,350	253,367	5,481,983	48.1%	315	-0.13%	
\$ 1 - 3,999	16,131	74	127,990	4,650	1,421,444	28,764,336	1,805	10,832,426	18,931,507	15,932	97.7%	342,538,000	96.8%	(321,872,745)	(135,622,897)	(19,811)	98.1%	-119.0%	[D]	[D]	1,276,743	30.7%	14	0.75%	
4,000 - 9,999	28,237	131	163,399	12,756	3,723,335	197,888,932	7,177	12,442,603	37,530,239	27,512	97.6%	592,798,000	96.8%	(419,996,704)	(409,047,006)	(14,836)	97.4%	-212.2%	[D]	[D]	270,244	21.8%	10	0.14%	
10,000 - 14,999	31,246	198	206,613	17,140	6,075,040	383,684,881	12,575	13,745,684	55,293,055	30,511	97.6%	655,986,500	96.8%	(313,848,990)	(305,676,407)	(10,019)	97.4%	-81.8%	[D]	[D]	341,234	1.7%	11	0.09%	
15,000 - 19,999	36,624	284	297,330	22,206	9,888,390	627,521,538	17,529	19,074,777	96,043,380	35,799	97.7%	769,678,500	96.8%	(219,125,565)	(214,694,361)	(5,997)	98.0%	-34.9%	[D]	[D]	517,061	0.8%	14	0.08%	
20,000 - 24,999	41,473	3,544	597,219	29,936	14,665,471	912,389,835	22,554	17,138,689	149,808,023	40,453	97.5%	869,739,500	96.6%	(90,018,999)	(88,572,397)	(2,190)	98.4%	-9.9%	1,515,189	10,142	1,505,047	1.4%	37	0.16%	
25,000 - 29,999	45,855	9,700	2,051,065	29,933	17,931,678	1,225,702,400	27,504	22,746,857	220,876,421	44,565	97.2%	958,147,500	96.1%	69,425,336	64,209,180	1,441	92.5%	5.7%	7,239,013	53,483	7,185,530	4.5%	161	0.59%	
30,000 - 39,999	96,499	23,345	8,544,402	65,028	39,130,167	3,286,401,739	35,041	49,231,156	571,322,327	93,787	97.2%	2,016,420,500	96.0%	747,890,068	695,044,371	7,411	92.9%	22.8%	42,367,357	450,312	41,917,045	9.1%	447	1.28%	
40,000 - 49,999	99,974	26,113	13,746,174	66,352	37,355,317	4,363,189,835	45,013	46,862,545	669,978,328	96,931	97.0%	2,084,016,500	95.6%	1,656,057,552	1,542,575,944	15,914	91.1%	38.0%	85,621,641	1,113,405	84,508,236	16.0%	872	1.94%	
50,000 - 59,999	103,167	29,315	16,709,612	66,351	36,403,710	5,489,041,503	55,020	43,749,102	819,286,840	99,764	96.7%	2,144,926,000	95.2%	2,568,577,765	2,386,928,188	23,926	92.9%	46.8							

TABLE 4B. TAX YEAR 2021 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),(c)(2)] [§ 105-153.6]		Itemized Deductions††† [§ 105-153.5(a)(2)]†††		part-year/ nonresident taxable			Effective Taxable Income		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 MFJ/SS ID Returns Filed [%]	Deduction Amount [S]	% of MFJ/SS SD/ID Value [%]	Average ID Value [S]	[before part-year/ nonresident taxable percentage] [S]	[after part-year/ nonresident taxable percentage] [S]			Average NC Taxable Income Value [S]	Effective Taxable Factor [%]	NCTI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of TY2021 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 MFJ/SS ID Returns Filed [%]	Deduction Amount [S]	% of MFJ/SS SD/ID Value [%]	Average ID Value [S]	[before part-year/ nonresident taxable percentage] [S]	[after part-year/ nonresident taxable percentage] [S]	Average NC Taxable Income Value [S]	Effective Taxable Factor [%]	NCTI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]									
NCTI Level																																
A. BY SIZE OF NC TAXABLE INCOME																																
No Taxable Income	266,292	42	2,068	12,043	29,112,022	74,977,688,588	2,648,546	2,297,863,208	1,513,153,007	28,309	10.6%	6,542,256,566	56.1%	231,102	69,220,142,223	(434,807,201)	(15,359)	-0.6%	92.3%	-	-	-	-	-	-	-	-	-	-	-	-	
\$ 1 - 2,000	48,253	2,564	89,106	4,250	1,309,125	7,614,428,617	1,062,281	118,672,224	90,536,742	7,168	14.9%	651,142,581	42.4%	90,840	6,991,421,518	6,053,948	845	0.1%	91.8%	317,841	870	316,971	-	-	-	-	-	-	-	-	-	-
2,001 - 4,000	36,291	1,489	182,662	2,568	1,380,609	5,727,188,902	1,399,606	63,959,923	75,759,923	4,092	11.3%	431,219,093	38.4%	150,381	5,307,770,023	12,130,984	2,965	0.2%	92.7%	636,904	2,692	634,212	2.4%	155	5.23%							
4,001 - 6,000	32,426	1,083	218,418	2,055	1,273,072	5,054,377,396	1,593,938	56,842,182	54,117,911	3,171	9.8%	497,203,299	44.1%	156,797	4,559,898,368	15,763,410	4,971	0.3%	90.2%	827,568	3,737	823,831	2.1%	260	5.23%							
6,001 - 10,000	59,324	1,639	517,736	3,498	2,703,829	8,894,207,228	1,721,015	113,296,136	102,857,325	5,168	8.7%	795,143,029	40.6%	153,859	8,109,503,010	40,929,640	9,720	0.5%	91.2%	2,148,824	11,243	2,137,581	1.9%	414	5.22%							
10,001 - 12,750	37,469	916	397,618	2,031	1,899,153	4,811,425,333	1,620,554	149,390,470	60,951,442	2,969	7.9%	384,853,658	34.2%	129,624	4,515,010,703	33,710,492	11,354	0.7%	93.8%	1,769,812	13,822	1,755,990	1.7%	591	5.21%							
12,751 - 15,000	29,644	667	333,187	1,597	1,437,687	3,634,827,722	1,597,024	23,836,144	50,187,174	2,276	7.7%	245,547,325	29.4%	107,885	3,362,929,367	21,539,477	13,857	0.9%	92.5%	1,655,827	12,573	1,643,254	1.7%	722	5.21%							
15,001 - 17,000	25,979	549	300,853	1,315	1,280,957	2,496,769,450	1,334,457	36,123,894	42,152,752	1,871	7.2%	255,876,832	33.1%	136,759	2,234,863,760	29,939,042	16,002	1.3%	89.5%	1,571,788	9,286	1,562,502	1.6%	835	5.22%							
17,001 - 20,000	39,501	783	509,704	1,860	1,879,351	4,035,213,223	1,517,568	61,101,905	83,566,171	2,659	6.7%	426,896,070	35.0%	160,548	3,585,852,887	49,158,725	18,488	1.4%	88.9%	2,580,844	27,690	2,553,154	1.6%	960	5.19%							
20,001 - 21,250	15,784	320	217,466	740	728,912	1,384,209,779	1,299,727	12,308,594	27,022,365	1,065	6.7%	94,814,293	23.1%	89,828	1,274,681,715	21,941,441	20,602	1.7%	92.1%	1,151,926	13,114	1,138,812	1.6%	1,069	5.19%							
21,251 - 25,000	46,662	886	643,867	2,036	2,282,732	4,435,644,462	1,513,355	62,096,024	74,459,136	2,931	6.3%	326,847,570	25.8%	111,514	4,096,433,780	67,772,111	23,123	1.7%	92.4%	3,558,040	41,558	3,516,482	1.6%	1,200	5.19%							
25,001 - 30,000	59,666	1,143	961,479	2,474	2,766,845	4,852,225,634	1,335,597	82,506,920	87,210,070	3,633	6.1%	373,544,881	23.7%	102,820	4,473,977,603	99,894,339	27,496	2.2%	92.2%	5,244,460	49,007	5,195,453	1.6%	1,430	5.20%							
30,001 - 40,000	110,394	2,132	2,070,229	4,627	5,481,380	10,728,042,762	1,581,374	172,512,492	205,909,846	6,784	6.1%	1,163,332,970	34.3%	171,482	9,531,312,438	236,691,867	34,890	2.5%	88.8%	12,426,371	139,899	12,286,477	1.9%	1,811	5.19%							
40,001 - 50,000	108,002	2,053	2,309,490	4,660	5,141,658	7,679,896,169	1,251,817	103,803,221	147,129,819	6,135	5.7%	602,118,763	21.6%	98,145	7,034,450,808	275,956,180	44,981	3.9%	91.6%	14,487,718	187,780	14,299,938	2.2%	2,331	5.18%							
50,001 - 60,000	99,164	2,036	2,548,153	3,791	4,805,246	6,488,061,204	1,108,312	191,178,082	134,696,830	5,854	5.9%	650,893,928	24.5%	111,188	5,893,648,528	321,241,688	54,876	5.5%	90.8%	16,865,159	269,488	16,595,671	2.7%	2,835	5.17%							
60,001 - 75,000	139,402	2,909	3,993,521	5,281	6,863,140	7,671,818,701	932,404	94,733,515	170,325,833	8,228	5.9%	597,211,580	17.5%	72,583	6,999,014,803	554,802,110	67,429	7.9%	91.2%	29,127,123	550,789	28,576,334	3.3%	3,473	5.15%							
75,001 - 80,000	39,703	983	1,399,309	1,525	2,224,386	3,155,650,810	1,157,188	16,757,157	48,316,237	2,727	6.9%	213,750,367	21.2%	78,383	2,175,401,363	211,425,475	77,530	7.3%	92.2%	11,099,850	223,673	10,876,177	4.2%	3,988	5.14%							
80,001 - 100,000	146,614	4,112	6,340,371	6,895	9,591,445	8,871,617,856	802,861	125,690,633	207,644,320	11,050	7.5%	990,247,395	25.4%	89,615	7,799,416,774	993,317,293	89,893	12.7%	87.9%	52,149,100	1,163,827	50,985,273	5.2%	4,614	5.13%							
100,001 - 120,000	112,501	3,970	6,655,524	6,246	8,837,460	7,149,731,393	696,312	161,134,261	188,276,115	10,268	9.1%	714,721,788	24.5%	69,607	6,407,867,751	1,128,023,744	109,858	17.6%	89.6%	59,221,236	1,228,271	57,992,965	6.8%	5,648	5.14%							
120,001 - 160,000	143,499	6,944	13,278,833	10,576	15,569,030	11,243,692,883	638,882	152,368,024	262,232,308	17,599	12.3%	1,062,965,432	28.2%	60,399	10,070,863,167	2,447,154,525	139,051	24.3%	89.6%	128,475,661	2,844,973	125,630,688	9.8%	7,139	5.13%							
160,001 - 200,000	80,792	5,446	12,508,159	7,698	13,405,715	12,147,666,754	920,138	150,601,896	170,697,573	13,202	16.3%	1,455,036,345	50.0%	110,213	10,672,534,732	2,363,845,851	179,052	22.1%	87.9%	124,101,883	2,863,556	121,238,327	13.5%	9,183	5.13%							
200,001 or more	204,845	28,414	315,962,543	36,602	330,829,897	155,537,789,697	2,380,948	5,562,482,878	3,089,532,781	65,236	31.9%	11,293,401,117	79.0%	172,878	146,717,338,677	62,204,902,274	952,223	42.4%	94.3%	3,265,757,423	291,845,014	2,973,912,409	42.3%	45,224	4.78%							
TOTAL	1,882,207	71,080	371,350,296	123,978	450,803,653	358,592,174,563	1,687,612	9,821,059,783	6,874,935,466	212,485	11.3%	29,769,024,882	45.3%	140,099	331,769,273,998	70,711,387,415	386,295	21.3%	92.5%	3,735,175,358	301,502,862	3,433,672,496	22.4%	16,160	4.83%							
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																																
Non-Positive AGI	19,482	39	634,749	730	3,684,003	(1,701,672,897)	(820,479)	1,321,599,816	149,692,402	2,074	10.6%	53,423,948	12.5%	25,759	(583,189,431)	(106,823,331)	(51,506)	18.3%	34.3%	1,901,304	82,944	1,818,360	16.0%	877	-0.11%							
\$ 1 - 3,999	16,131	16	82,201	117	146,186	735,294	1,930	2,264,703	840,489	381	2.3%	11,248,113	3.2%	29,523	(9,088,605)	(7,881,613)	(20,687)	86.7%	-126.1%	[D]	[D]	87,392	12.4%	229	11.89%							
4,000 - 9,999	28,237	24	44,440	269	390,546	4,864,775	7,315	4,949,555	2,023,689	665	2.4%	19,677,811	3.2%	29,591	(11,887,170)	(11,451,620)	(17,220)	96.3%	-244.4%	[D]	[D]	121,640	9.8%	183	2.50%							
10,000 - 14,999	31,246	16	30,484	366	341,108	9,200,893	12,518	2,349,633	2,642,791	735	2.4%	21,778,140	3.2%	29,630	(12,870,405)	(12,092,602)	(16,453)	94.0%	-139.9%	[D]	[D]	64,926	0.3%	88	0.71%							
15,000 - 19,999	36,624	12	13,985	434	575,230	14,522,140	17,603	3,515,346	3,694,089	825	2.3%	25,126,919	3.2%	30,457	(10,783,522)	(11,292,199)	(13,688)	104.7%	-74.3%	[D]	[D]	36,879	0.1%	45	0.25%							
20,000 - 24,999	41,473	32	66,649	596	583,529	23,027,355	22,576	10,679,807	14,823,468	1,020	2.5%	30,742,765	3.4%	30,140	(11,858,891)	(9,976,991)	(9,781)	84.1%	-51.5%	[D]	[D]	10,282	0.10%	102	0.45%							
25,000 - 29,999	45,855	129	90,590	761	790,772	35,510,797	27,528	10,740,559	10,745,132	1,290	2.8%	38,372,872	3.9%	29,746	(2,866,648)	(7,800,373)	(6,047)	272.1%	-8.1%	167,920	1,950	165,970	0.1%	129	0.47%							
30,000 - 39,999	96,499	479	233,370	1,613	1,780,319	95,205,894	35,105	18,554,869	30,000,933	2,712	2.8%	84,522,523	4.0%	31,166	(7,62,693)	(6,089,233)	(2,245)	798.4%	-0.8%	730,782	24,263	706,519	0.2%	261	0.74%							
40,000 - 49,999	99,974	647	338,321	1,930	2,189,878	137,137,867	45,067	8,751,744	40,865,161	3,043	3.0%	96,244,807	4.4%	31,628	8,779,643	6,928,938	2,277	78.9%	6.4%	1,273,869	20,389	1,253,480	0.2%	412	0.91%							
50,000 - 59,999	103,167	874	618,336	2,165	2,653,538	187,203,019	55,011	11,043,304	53,60																							

TABLE 5. TAX YEAR 2021 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]	Average Federal AGI Value [S]	Modifications to Federal AGI: Additions [§ 105-153.5(c),(2); § 105-153.6] Other Deductions [§ 105-153.5(b)] Child Deduction [§ 105-153.5(a)]†				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				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 [%]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	Net Tax Liability											
		Number of Returns	[Net Tax > Pre-payments] Amount [S]	Number of Returns	[Net Tax < Pre-payments] Amount [S]			Number of Returns	Amount [S]	Number of Returns	Deduction Amount [S]									of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]									
		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]	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]	of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]										
NCTI Level																															
A. BY SIZE OF NC TAXABLE INCOME																															
No Taxable Income	19,080	36	2,317	8,287	4,895,241	4,656,900,063	244,072	473,947,319	211,861,893	12,388,000	16,112	173,204,000	2,968	440,074,873	4,293,318,616	(181,077,832)	(9,490)	-4.2%	92.2%	-	-	-	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	4,106	1,733	66,815	2,250	699,814	430,682,957	104,891	7,117,933	13,298,871	1,820,000	3,430	36,872,500	676	20,058,861	365,750,658	3,843,827	936	1.1%	84.9%	201,824	1,346	200,478	2.0%	49	5.22%						
2,001 - 4,000	3,441	1,432	159,968	1,946	538,257	523,558,246	152,153	4,052,966	10,894,578	1,593,000	2,976	31,992,000	465	46,166,848	436,964,786	10,217,245	2,969	2.3%	83.5%	536,434	5,069	531,365	2.0%	154	5.20%						
4,001 - 6,000	3,097	1,322	237,274	1,730	540,158	248,144,240	80,124	7,054,803	9,288,849	1,246,500	2,744	29,498,000	353	8,458,309	206,707,385	15,413,278	4,977	7.5%	83.3%	809,222	8,228	800,994	2.0%	259	5.20%						
6,001 - 10,000	6,058	2,471	582,524	3,522	990,515	443,412,211	73,194	131,783,658	17,852,327	2,944,000	5,449	58,576,750	609	18,876,952	476,945,840	48,438,719	7,996	10.2%	107.6%	2,543,007	31,677	2,511,330	2.3%	415	5.18%						
10,001 - 12,750	4,470	1,892	577,276	2,537	731,931	553,487,612	123,823	1,143,161	11,444,925	2,292,000	4,047	43,505,250	423	18,896,107	478,492,491	50,973,544	11,403	10.7%	86.5%	2,676,100	32,129	2,643,971	2.6%	591	5.19%						
12,751 - 15,000	3,727	1,576	519,340	2,113	588,832	545,255,144	146,299	2,441,866	6,164,511	1,664,000	3,436	36,937,000	291	13,820,207	487,083,792	51,655,644	13,860	10.6%	89.3%	2,711,928	37,101	2,674,827	2.7%	718	5.18%						
15,001 - 17,000	3,284	1,425	469,819	1,830	511,046	241,241,996	73,640	1,083,073	6,481,955	1,325,500	3,013	32,389,750	271	13,282,470	188,845,394	52,544,972	16,000	27.8%	78.3%	2,758,641	41,248	2,717,393	2.8%	827	5.17%						
17,001 - 20,000	5,140	2,158	765,312	2,926	810,551	535,533,325	104,189	1,339,934	14,058,461	1,942,500	4,750	51,062,500	390	15,103,781	454,706,017	95,197,748	18,521	20.9%	84.9%	4,997,895	73,393	4,924,502	3.0%	958	5.17%						
20,001 - 21,250	2,192	913	335,022	1,256	311,827	99,558,746	45,419	1,308,718	3,758,117	780,000	2,031	21,833,250	161	2,949,827	71,546,270	45,213,207	20,626	63.2%	71.9%	2,373,707	35,254	2,338,453	3.3%	1,067	5.17%						
21,251 - 25,000	6,659	2,810	997,925	3,772	978,150	458,843,678	68,906	1,557,170	10,575,510	2,476,000	6,197	66,617,750	467	11,396,839	369,334,749	53,793,585	23,096	41.6%	80.5%	8,074,159	136,913	7,937,246	3.5%	1,192	5.16%						
25,001 - 30,000	8,263	3,562	1,386,831	4,632	1,152,805	696,583,768	84,302	1,238,851	11,690,384	2,089,500	7,636	82,087,000	622	24,166,889	577,788,846	226,912,268	27,461	39.3%	82.9%	11,912,963	204,185	11,708,778	3.7%	1,417	5.16%						
30,001 - 40,000	14,768	6,780	2,933,874	7,834	1,965,720	1,582,779,144	107,176	9,126,659	21,853,656	3,303,500	13,446	144,544,500	1,322	19,672,429	1,229,531,628	514,033,264	34,807	41.8%	77.7%	26,986,780	519,120	26,467,660	4.0%	1,792	5.15%						
40,001 - 50,000	11,799	5,545	2,854,344	6,079	1,653,275	1,584,946,854	134,329	40,745,313	17,174,863	1,408,500	10,416	111,972,000	1,383	73,901,352	1,421,235,452	527,539,779	44,711	37.1%	89.7%	27,695,858	655,591	27,040,267	4.1%	2,292	5.13%						
50,001 - 60,000	8,065	3,829	2,317,069	4,135	1,287,108	710,821,745	88,137	4,248,816	17,178,865	[D]	6,897	74,142,250	1,168	28,302,339	595,446,607	441,075,456	54,690	74.1%	83.8%	23,156,495	525,616	22,630,879	3.7%	2,806	5.13%						
60,001 - 75,000	7,638	3,644	2,832,718	3,873	1,581,731	845,788,711	110,734	4,568,715	15,020,385	[D]	6,271	67,413,250	1,367	24,232,628	734,399,163	510,064,986	66,780	68.6%	87.9%	26,778,398	778,246	26,000,152	3.0%	3,404	5.10%						
75,001 - 80,000	1,721	828	750,034	873	392,346	230,164,722	133,739	1,325,123	3,367,335	[D]	1,353	14,544,750	368	25,823,054	187,754,706	133,303,768	77,457	71.0%	81.6%	6,998,451	200,666	6,797,785	2.6%	3,950	5.10%						
80,001 - 100,000	5,078	2,347	2,548,595	2,668	1,377,209	1,903,841,833	374,920	48,924,328	13,942,991	[D]	3,785	40,688,750	1,293	73,977,862	1,824,156,308	452,753,262	89,160	24.8%	95.8%	23,769,571	758,573	23,010,998	2.3%	4,532	5.08%						
100,001 - 120,000	2,996	1,432	1,851,465	1,525	1,215,565	1,499,235,094	500,412	42,950,720	7,229,461	[D]	2,100	22,925,000	896	40,271,982	1,472,119,371	327,463,959	109,300	22.2%	98.2%	17,191,855	631,109	16,560,746	2.0%	5,528	5.06%						
120,001 - 160,000	2,897	1,433	2,588,207	1,429	1,180,433	1,175,943,146	405,918	8,469,208	12,813,453	[D]	1,926	20,704,500	971	48,459,659	1,102,434,742	397,693,525	137,278	36.1%	93.7%	20,878,921	729,677	20,149,244	1.6%	6,955	5.07%						
160,001 - 200,000	1,285	671	1,774,572	596	612,745	3,416,697,661	1,268,909	56,790,112	13,103,711	[D]	736	7,912,000	549	1,271,780,730	2,180,691,332	227,869,035	177,330	10.4%	93.8%	11,963,120	459,571	11,503,549	1.3%	8,952	5.05%						
200,001 or more	2,661	1,325	16,173,283	1,303	21,977,111	15,930,548,405	5,986,677	674,691,982	224,036,918	[D]	1,141	12,265,750	1,520	1,874,210,312	2,366,449,456	889,308	16.3%	91.0%	124,238,580	11,829,908	112,408,672	1.6%	42,243	4.98%							
TOTAL	128,425	49,164	42,724,584	67,116	45,992,369	38,313,968,691	298,337	1,525,910,338	675,025,019	37,367,500	109,892	1,181,339,000	18,533	4,287,176,310	33,658,971,200	6,471,372,695	60,839	19.2%	87.9%	349,253,909	17,694,620	331,559,289	2.2%	2,582	4.97%						
FAGI Level																															
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																															
Non-Positive AGI	2,626	53	135,338	568	896,060	(812,906,177)	(309,561)	616,515,019	26,344,076	1,657,500	1,757	18,887,750	869	3,975,274	(247,255,758)	(72,359,927)	(27,555)	29.3%	30.4%	[D]	[D]	578,947	5.1%	220	-0.07%						
\$ 1 - 3,999	2,993	211	58,633	1,135	235,957	5,623,846	1,879	3,167,789	1,996,105	2,262,500	2,518	27,068,500	475	1,077,379	(23,612,849)	(419,939)	(7,560)	95.8%	-419.9%	[D]	[D]	107,050	15.2%	36	1.90%						
4,000 - 9,999	5,572	255	71,761	3,092	663,420	39,954,125	7,171	1,479,589	7,171,888	3,750,500	5,083	54,642,250	489	2,132,844	(26,263,268)	(24,840,146)	(4,458)	94.6%	-65.7%	[D]	[D]	139,409	11.2%	25	0.35%						
10,000 - 14,999	5,789	1,169	188,281	3,612	677,631	72,555,976	12,533	1,399,891	8,303,808	3,670,500	5,839	57,824,250	210	2,653,916	1,016,635	1,016,635	176	67.9%	2.1%	[D]	[D]	537,555	2.7%	93	0.74%						
15,000 - 19,999	6,270	1,932	469,070	3,756	1,069,547	109,897,953	17,528	1,702,088	9,626,622	4,387,500	5,917	63,607,750	353	2,936,307	31,041,862	28,388,739	4,528	91.5%	28.2%	1,748,021	21,148	1,726,873	2.8%	275	1.57%						
20,000 - 24,999	7,251	2,591	738,671	4,188	1,098,057	163,791,442	22,589	4,471,050	12,081,374	3,678,000	6,855	73,691,250	396	3,490,067	75,591,801	66,084,818	9,114	87.4%	46.2%	3,645,965	48,735	3,597,230	3.4%	496	2.20%						
25,000 - 29,999	8,667	3,402	1,042,044	4,799	1,298,865	238,424,898	27,510	1,481,667	16,336,789	4,638,000	8,168	87,806,000	499	4,987,217	126,137,959	116,828,335	13,480	92.6%	52.9%	6,295,301	101,362	6,193,939	3.9%	715	2.60%						
30,000 - 39,999	18,388	7,532	2,428,287	10,311	2,542,709	643,015,924	34,969	2,459,867	37,923,058	7,144,000	17,282	185,781,500	1,166	14,005,074	400,622,159	375,449,603	20,418	93.7%	62.3%	20,004,126	317,642	19,686,484	4.3%	1,071	3.06%						
40,000 - 49,999	16,167	7,176	2,822,236	8,420	2,152,915	725,892,350	44,900	2,875,077	41,257,699	4,281,500	14,944	160,648,000	1,223	16,399,861	506,180,367	480,400,113	29,715	94.9%	69.7%	25,468,017	482,273	24,985,744	4.7%	1,545	3.44%						
50,000 - 59,999	13,400	6,078	2,758,554	6,816	1,882,916	733,695,753	54,753	2,100,769	39,424,864	[D]	12,005	129,053,750	1																		

TABLE 5B. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS																											
Income Level	Aggregate Number of Returns Filed [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]					Tax Liability										
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)] Additions [§ 105-153.6]		Itemized Deductions†† [§ 105-153.5(a)(2)]††			[before part-year/nonresident taxable percentage] [after part-year/nonresident taxable percentage]					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]			Additions [S]	Deductions [S]	Number of Returns Filed	% of MFS Returns Filed	Deduction Amount [S]	% of MFS 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 [%]	as a % of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
NCTI Level																											
A. BY SIZE OF NC TAXABLE INCOME																											
No Taxable Income	19,080	[D]	[D]	1,097	1,933,840	4,483,055,393	1,510,463	449,582,854	110,556,480	2,968	15.6%	440,074,873	71.8%	148,273	4,382,006,894	(40,807,354)	(13,749)	-0.9%	97.7%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	4,106	[D]	[D]	295	120,501	280,110,525	414,365	2,846,738	3,668,130	676	16.5%	20,058,861	35.2%	29,673	259,230,272	596,861	883	0.2%	92.5%	[D]	[D]	31,239	0.3%	46	5.23%		
2,001 - 4,000	3,441	245	30,344	194	84,774	422,684,504	908,999	3,673,323	3,108,021	465	13.5%	46,166,848	59.1%	99,284	377,082,958	1,380,340	2,968	0.4%	89.2%	[D]	[D]	71,966	0.3%	155	5.21%		
4,001 - 6,000	3,097	179	35,677	153	133,966	173,313,664	490,974	5,983,019	1,863,189	353	11.4%	8,458,309	22.3%	23,961	168,975,185	1,750,113	4,958	1.0%	97.5%	[D]	[D]	90,939	0.2%	258	5.20%		
6,001 - 10,000	6,058	282	78,416	306	185,314	411,278,192	675,334	3,326,917	4,623,095	609	10.1%	18,876,952	24.4%	30,997	391,105,062	4,867,024	7,992	1.2%	95.1%	[D]	[D]	255,521	0.2%	416	5.21%		
10,001 - 12,750	4,470	175	70,185	242	152,705	428,641,094	1,013,336	631,589	2,595,144	423	9.5%	18,896,107	30.3%	44,672	407,781,432	4,776,060	11,291	1.2%	95.1%	[D]	[D]	250,750	0.2%	586	5.19%		
12,751 - 15,000	3,727	138	60,850	151	114,681	400,720,661	1,377,047	1,667,599	1,814,051	291	7.8%	13,820,207	27.2%	47,492	386,754,002	4,022,529	13,823	1.0%	96.5%	[D]	[D]	206,993	0.2%	711	5.15%		
15,001 - 17,000	3,284	124	67,300	141	90,693	414,538,945	522,884	582,418	1,589,428	271	8.3%	13,282,470	29.1%	49,013	127,249,465	4,351,978	16,059	3.4%	89.9%	[D]	[D]	226,616	0.2%	836	5.21%		
17,001 - 20,000	5,140	145	77,500	235	152,980	366,715,091	940,295	984,119	6,389,582	390	7.6%	15,103,781	22.8%	38,728	346,205,847	7,258,837	18,612	2.1%	94.4%	[D]	[D]	381,095	0.2%	966	5.19%		
20,001 - 21,250	2,192	63	36,668	97	57,236	24,607,363	152,841	1,088,515	823,117	161	7.3%	2,949,827	11.9%	18,322	21,922,934	3,323,788	20,645	15.2%	89.1%	[D]	[D]	173,286	0.2%	1,076	5.21%		
21,251 - 25,000	6,659	200	120,634	256	148,959	219,296,150	474,667	569,868	2,381,254	462	6.9%	11,396,839	14.6%	24,668	206,087,925	10,662,117	23,078	5.2%	94.0%	[D]	[D]	559,764	13,063	546,701	0.2%	1,183	5.13%
25,001 - 30,000	8,263	281	156,164	345	197,255	350,957,655	559,741	507,407	2,545,921	627	7.6%	24,166,889	22.7%	38,544	324,752,252	17,218,929	27,462	5.3%	92.5%	[D]	[D]	903,997	6,621	897,376	0.2%	1,431	5.21%
30,001 - 40,000	14,768	582	379,981	722	453,347	909,254,936	687,787	6,678,467	6,483,290	1,322	9.0%	192,672,429	57.1%	145,743	716,777,684	46,366,282	35,073	6.5%	78.8%	[D]	[D]	2,434,249	51,499	2,382,750	0.4%	1,802	5.14%
40,001 - 50,000	11,799	615	466,619	748	440,974	977,300,024	706,652	39,501,083	5,313,340	1,383	11.7%	73,901,352	39.8%	53,436	937,586,415	62,133,604	44,927	6.5%	95.9%	[D]	[D]	3,262,014	77,037	3,184,977	0.5%	2,303	5.13%
50,001 - 60,000	8,065	492	397,281	663	449,991	206,319,653	176,644	1,874,088	8,700,297	1,168	14.5%	28,302,339	27.6%	24,231	171,191,105	64,060,616	54,846	37.4%	83.0%	[D]	[D]	3,363,171	64,318	3,298,853	0.5%	2,824	5.15%
60,001 - 75,000	7,638	573	534,799	765	623,726	223,087,853	163,195	1,315,082	6,199,426	1,367	17.9%	24,524,628	26.7%	17,940	193,678,881	91,641,345	67,038	47.3%	86.8%	[D]	[D]	4,811,156	126,430	4,684,726	0.5%	3,427	5.11%
75,001 - 80,000	1,721	155	183,435	208	143,288	107,054,130	290,908	195,520	1,368,055	368	21.4%	25,823,054	64.0%	70,171	80,058,541	28,503,120	77,454	35.6%	74.8%	[D]	[D]	1,496,418	48,480	1,447,938	0.6%	3,935	5.08%
80,001 - 100,000	5,078	502	580,557	772	607,291	1,485,674,389	1,149,013	46,379,865	7,372,941	1,293	25.5%	73,977,862	64.5%	57,214	1,450,703,451	115,666,109	89,456	8.0%	97.6%	[D]	[D]	6,072,486	193,460	5,879,026	0.6%	4,547	5.08%
100,001 - 120,000	2,996	351	461,453	532	734,283	1,182,390,982	1,319,633	40,142,308	3,028,886	896	29.9%	40,271,982	64.1%	44,946	1,179,232,422	109,320,442	109,632	8.3%	99.7%	[D]	[D]	5,157,106	177,206	4,979,900	0.6%	5,588	5.07%
120,001 - 160,000	2,897	422	750,774	535	655,514	881,670,967	908,003	5,660,416	7,821,673	971	33.5%	48,459,659	70.1%	49,907	831,050,051	134,031,455	138,034	16.1%	94.3%	[D]	[D]	7,036,673	255,942	6,780,731	0.5%	6,983	5.06%
160,001 - 200,000	1,285	237	600,646	305	343,364	3,267,604,499	5,951,921	54,852,475	17,275,765	549	42.7%	1,271,780,730	99.4%	2,316,540	2,039,950,479	97,608,949	177,794	6.4%	82.4%	[D]	[D]	5,124,465	198,360	4,926,105	0.5%	8,973	5.05%
200,001 or more	2,661	641	8,916,559	865	19,277,785	15,221,395,191	10,014,076	644,353,814	211,397,002	1,520	57.1%	1,874,210,312	99.3%	1,233,033	13,780,141,601	1,801,147,035	1,184,965	13.1%	90.5%	[D]	[D]	94,560,205	9,521,279	85,038,926	1.2%	55,947	4.72%
TOTAL	128,425	6,733	14,018,378	9,627	27,102,468	32,164,671,861	1,735,535	1,312,397,484	410,368,177	18,533	14.4%	4,287,176,310	78.4%	231,327	28,779,524,858	2,558,790,179	167,016	8.9%	89.5%	[D]	[D]	136,478,906	10,751,992	125,726,914	0.8%	6,784	4.84%
FAGI Level																											
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI	2,626	[D]	[D]	265	447,999	(460,588,631)	(530,021)	460,200,232	23,622,313	869	33.1%	3,975,274	17.4%	4,575	(27,985,986)	(10,377,429)	(11,942)	37.1%	6.1%	[D]	[D]	518,372	4.6%	597	-0.11%		
\$ 1 - 3,999	2,993	[D]	[D]	136	76,344	768,337	1,618	1,105,132	687,041	137	15.9%	1,077,379	3.8%	2,268	109,049	339,247	714	311.1%	14.2%	[D]	[D]	63,376	9.0%	133	8.25%		
4,000 - 9,999	5,572	[D]	[D]	134	62,123	3,393,931	6,941	3,755,669	1,118,589	489	8.8%	2,132,844	3.8%	4,362	518,067	386,012	789	74.5%	15.3%	[D]	[D]	101,752	8.2%	208	3.00%		
10,000 - 14,999	5,789	163	58,335	152	62,588	5,140,244	12,537	207,268	1,370,979	410	7.1%	2,653,916	4.4%	6,473	1,322,799	1,161,774	2,834	87.8%	25.7%	[D]	[D]	138,578	0.7%	338	2.70%		
15,000 - 19,999	6,270	140	50,130	130	97,555	6,158,362	17,446	138,864	1,240,610	353	5.6%	1,936,307	4.4%	8,318	2,120,309	1,781,869	5,048	84.0%	34.4%	[D]	[D]	142,727	0.2%	404	2.32%		
20,000 - 24,999	7,251	169	81,831	165	110,488	8,899,117	22,473	3,703,707	1,499,505	396	5.5%	3,490,067	4.5%	8,813	7,613,252	3,398,889	8,583	44.6%	85.6%	[D]	[D]	224,205	0.2%	567	2.52%		
25,000 - 29,999	8,667	227	112,728	227	164,083	13,701,065	27,457	230,710	1,916,813	499	5.8%	4,987,217	5.4%	9,994	7,027,745	6,528,730	13,084	92.9%	51.3%	[D]	[D]	383,271	0.2%	768	2.80%		
30,000 - 39,999	18,388	469	240,775	550	304,197	38,878,062	35,152	975,906	6,126,003	1,106	6.0%	14,005,074	7.0%	12,663	19,722,891	18,073,561	16,341	91.6%	50.7%	[D]	[D]	1,069,582	15,024	1,054,558	0.2%	953	2.71%
40,000 - 49,999	16,167	510	303,407	630	406,364	55,243,649	45,171	911,044	7,342,968	1,223	7.6%	16,399,861	9.3%	13,410	32,411,864	30,590,646	25,013	94.4%	58.7%	[D]	[D]	1,689,917	27,623	1,662,294	0.3%	1,359	3.01%
50,000 - 59,999	13,400	569	343,298	751	442,073	76,749,591	55,018	459,226	8,319,525	1,395	10.4%	20,423,349	13.7%	14,640	48,465,943	46,528,285	33,354	96.0%	63.1%	[D]	[D]	2,500,237	65,760	2,434,477	0.5%	1,745	3.17%
60,000 - 69,999	9,418	495	311,627	740	422,315	86,115,361	64,944	422,647	8,123,702	1,326	14.1%	20,971,776	19.4%	15,816	57,442,530	53,373,682	40,252	92.9%	66.7%	[D]	[D]	2,877,069	67,150	2,809,919	0.5%	2,119	3.26%
70,000 - 74,999	3,679	202	159,183	351	263,321	42,707,613	72,509	234,263	3,902,974	589	16.0%	9,145,208	21.6%	15,527	29,893,69												

TABLE 6B. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

		HEAD OF HOUSEHOLD: ITEMIZED DEDUCTIONS																											
Income Level	Aggregate Number of Returns Filed [HH]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]					Tax Liability												
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(e2)] [§ 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						
		Number of Returns Filed	[Net Tax > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax < Pre-payments] Amount [S]			Other Deductions [§ 105-153.5(b)]	Child Ded [§ 105-153.5(a)†]	Number of Returns Filed	% of HH Returns Filed [%]	Deduction Amount [S]	% of HH SD/ID Value Amount [%]	Average ID Value [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]							NCTI as a % of Federal AGI [%]	as a % of TY2021 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 HH Returns Filed [%]	Deduction Amount [S]	% of HH SD/ID Value Amount [%]	Average ID Value [S]	Average NC Taxable Income Value [S]	Effective Taxable % Factor [%]	NCTI as a % of Federal AGI [%]	as a % of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]									
A. BY SIZE OF NC TAXABLE INCOME																													
No Taxable Income	179,778	[D]	[D]	1,210	1,740,774	1,423,078,974	413,806	148,874,430	103,452,721	3,439	1.9%	131,104,162	4.4%	38,123	1,337,396,521	(38,299,652)	(11,137)	-2.9%	94.0%	-	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	29,277	[D]	[D]	328	189,932	225,307,403	449,715	1,355,325	1,807,006	501	1.7%	18,857,314	3.9%	37,639	205,998,408	450,102	898	0.2%	91.4%	[D]	[D]	23,567	0.2%	47	5.24%				
2,001 - 4,000	27,201	138	17,521	256	156,187	238,039,182	601,109	2,350,280	1,225,131	396	1.5%	15,521,829	3.5%	39,197	223,642,502	1,184,049	2,990	0.5%	94.0%	[D]	[D]	61,578	0.2%	156	5.20%				
4,001 - 6,000	26,452	107	22,801	248	164,514	205,376,102	576,899	7,900,840	2,202,435	356	1.3%	11,763,114	2.7%	33,042	199,311,393	1,790,620	5,030	0.9%	97.0%	[D]	[D]	93,356	0.2%	262	5.21%				
6,001 - 10,000	48,502	169	53,560	559	411,514	320,956,266	440,874	3,209,659	2,262,659	728	1.5%	24,841,050	3.1%	34,122	294,152,429	5,804,829	7,974	2.0%	91.6%	304,750	3,221	301,529	0.3%	414	5.19%				
10,001 - 12,750	33,000	113	47,774	374	348,111	216,289,868	442,311	2,855,276	2,737,586	489	1.5%	21,450,232	3.9%	43,866	194,957,326	5,571,122	11,393	2.9%	90.1%	292,490	3,507	288,983	0.3%	591	5.19%				
12,751 - 15,000	28,630	87	39,872	312	230,903	53,203,910	132,678	471,406	1,926,334	401	1.4%	10,782,003	2.3%	26,888	40,966,979	5,556,098	13,856	13.6%	77.0%	[D]	[D]	289,501	0.3%	722	5.21%				
15,001 - 17,000	23,546	86	44,017	282	243,167	61,436,318	165,597	856,875	1,577,632	371	1.6%	11,924,710	3.1%	32,142	48,790,851	5,946,032	16,027	12.2%	79.4%	[D]	[D]	307,261	0.3%	828	5.17%				
17,001 - 20,000	32,322	115	57,165	424	316,737	117,880,077	215,503	354,966	1,942,971	547	1.7%	15,891,096	3.0%	29,051	100,400,976	10,069,995	18,409	10.0%	85.2%	528,683	8,844	519,839	0.3%	950	5.16%				
20,001 - 21,250	11,991	42	25,367	163	134,806	20,137,856	97,284	83,761	686,449	207	1.7%	5,279,656	2.7%	25,506	14,255,512	4,267,426	20,616	29.9%	70.8%	[D]	[D]	220,560	0.3%	1,066	5.17%				
21,251 - 25,000	30,960	143	90,755	455	337,805	127,213,452	211,670	650,898	1,842,241	601	1.9%	20,661,972	4.0%	34,379	105,360,137	13,870,094	23,078	13.2%	82.8%	728,182	10,896	717,286	0.3%	1,193	5.17%				
25,001 - 30,000	32,143	197	137,109	551	394,472	91,088,757	120,329	2,736,232	757	2.4%	21,400,439	4.1%	28,270	67,211,165	20,807,461	27,487	31.3%	73.8%	1,092,375	25,715	1,066,660	0.3%	1,409	5.13%					
30,001 - 40,000	50,055	408	315,121	1,106	839,596	249,430,059	163,133	4,961,569	5,386,271	1,529	3.1%	69,950,117	8.2%	45,749	179,055,240	53,295,682	34,857	29.8%	71.8%	2,798,031	61,975	2,736,056	0.4%	1,789	5.13%				
40,001 - 50,000	31,977	366	315,703	951	696,911	239,103,238	180,455	7,891,534	18,800,332	1,325	4.1%	34,009,036	6.4%	25,667	194,185,404	59,410,937	44,838	30.6%	81.2%	3,119,070	64,256	3,054,814	0.5%	2,306	5.14%				
50,001 - 60,000	21,271	353	350,303	813	593,010	1,356,888,574	1,151,858	14,282,409	26,186,780	1,178	5.5%	628,254,616	66.0%	533,323	716,729,587	64,860,856	55,060	9.0%	52.8%	3,405,211	87,383	3,317,828	0.5%	2,816	5.12%				
60,001 - 75,000	19,607	462	485,845	1,074	850,646	558,925,321	360,830	1,545,669	4,656,006	1,549	7.9%	154,512,300	34.7%	99,750	401,302,684	103,962,284	67,116	25.9%	71.8%	5,458,011	149,157	5,308,854	0.6%	3,427	5.11%				
75,001 - 80,000	4,337	142	159,123	296	236,007	76,679,433	173,876	156,448	1,147,721	441	10.2%	11,141,568	15.1%	25,264	64,546,592	34,228,956	77,617	53.0%	84.2%	1,797,026	40,064	1,756,962	0.7%	3,984	5.13%				
80,001 - 100,000	11,786	481	590,725	1,009	750,156	474,980,003	316,232	5,886,406	4,325,684	1,502	12.7%	37,429,531	18.4%	24,920	439,111,194	134,501,629	89,548	30.6%	92.4%	7,061,335	168,412	6,892,923	0.7%	4,589	5.12%				
100,001 - 120,000	6,387	358	594,477	704	572,850	305,802,245	286,600	6,202,163	2,881,609	1,067	16.7%	30,518,980	26.2%	28,663	279,603,935	116,789,617	109,456	41.1%	91.4%	6,131,454	131,129	6,000,325	0.7%	5,624	5.14%				
120,001 - 160,000	6,292	513	981,498	899	770,612	327,401,857	231,216	3,762,221	2,548,058	1,416	22.5%	33,436,233	29.8%	23,613	295,179,787	195,048,157	137,746	66.1%	90.2%	10,240,021	204,061	10,035,960	0.8%	7,088	5.15%				
160,001 - 200,000	3,014	327	681,972	513	741,451	253,959,035	301,256	3,284,045	8,168,455	843	28.0%	28,646,409	45.3%	33,982	225,828,216	151,174,087	179,329	66.9%	98.9%	7,936,643	174,153	7,762,490	0.9%	9,208	5.13%				
200,001 or more	5,796	1,003	11,820,202	1,417	10,512,571	3,207,108,080	1,313,850	142,443,013	50,274,671	2,441	42.1%	130,213,311	70.6%	53,344	3,169,063,111	1,707,414,939	699,474	53.9%	98.8%	89,639,291	8,183,914	81,455,377	1.2%	33,370	4.77%				
TOTAL	664,324	5,770	16,837,162	13,944	21,232,732	10,150,286,010	459,622	356,796,485	242,442,868	22,084	3.3%	1,467,589,678	12.4%	66,455	8,797,049,949	2,657,705,320	144,597	30.2%	86.7%	141,540,273	9,328,564	132,211,709	0.9%	5,987	4.90%				
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																													
Non-Positive AGI	9,799	[D]	[D]	81	269,684	(159,910,684)	(123,579)	130,232,171	1,574,363	1,294	13.2%	5,342,541	3.7%	4,129	(36,595,417)	(12,493,935)	(9,655)	34.1%	22.9%	[D]	[D]	44,983	0.4%	35	-0.03%				
\$ 1 - 3,999	16,238	[D]	[D]	28	29,573	146,758	2,038	92,597	215,210	72	0.4%	1,519,240	0.6%	21,101	(1,495,095)	(1,375,713)	(19,107)	92.0%	-1018.7%	[D]	[D]	379	0.1%	5	0.26%				
4,000 - 9,999	36,848	[D]	[D]	71	59,338	1,007,887	7,148	325,016	418,028	141	0.4%	3,513,034	0.6%	24,915	(2,598,159)	(2,349,868)	(16,666)	90.4%	-257.8%	[D]	[D]	9,637	0.8%	68	0.96%				
10,000 - 14,999	51,872	11	6,572	93	50,244	2,203,484	12,737	212,355	483,747	173	0.3%	3,722,393	0.4%	21,517	(1,790,301)	(1,667,872)	(9,641)	93.2%	-81.2%	[D]	[D]	10,098	0.8%	58	0.46%				
15,000 - 19,999	63,808	17	7,918	158	115,560	4,583,791	17,630	592,614	878,741	260	0.4%	6,501,455	0.6%	25,006	(2,199,471)	(2,455,030)	(9,442)	111.6%	-48.0%	[D]	[D]	13,105	0.0%	50	0.29%				
20,000 - 24,999	65,424	49	19,610	203	148,799	7,061,272	22,705	249,569	1,166,051	311	0.5%	7,310,484	0.7%	23,506	(1,165,694)	(1,067,173)	(3,431)	91.5%	-16.5%	[D]	[D]	37,321	0.0%	120	0.53%				
25,000 - 29,999	66,387	73	22,467	315	229,927	11,564,374	27,732	1,308,463	417	0.6%	9,988,575	0.9%	23,953	357,688	343,627	824	96.1%	3.1%	[D]	[D]	92,738	0.1%	222	0.80%					
30,000 - 39,999	117,554	268	121,790	1,012	760,444	47,118,770	35,269	814,649	4,151,512	1,336	1.1%	32,723,780	1.7%	24,494	11,058,127	10,592,300	7,928	95.8%	23.5%	701,282	8,117	693,165	0.2%	519	1.47%				
40,000 - 49,999	75,043	294	161,745	1,266	1,009,058	72,978,518	45,048	406,195	5,643,161	1,620	2.2%	41,010,017	3.3%	25,315	26,731,535	26,023,536	16,064	97.4%	36.6%	1,473,605	22,974	1,450,631	0.3%	895	1.99%				
50,000 - 59,999	47,899	370	231,263	1,228	979,545	90,963,363	55,029	712,307	6,680,491	1,653	3.5%	41,340,917	5.3%	25,010	43,654,262	42,209,143	25,535	96.7%	48.0%	2,279,373	53,680	2,225,693	0.4%	1,346	2.45%				
60,000 - 69,999	32,044	392	315,137	1,064	796,333	98,365,133	64,970	826,886	7,430,136	1,514	4.7%	38,401,532	7.2%	25,364	53,360,351	51,162,785	33,793	95.9%	54.2%	2,788,003	56,047	2,731,956	0.5%	1,804	2.78%				
70,000 - 74,999	11,672	191	170,969	470	338,876	49,420,061	72,463	625,627	3,296,921	682	5.8%	17,298,272	8.9%	25,364	29,450,495	27,978,535	41,024	95.0%	59.6%	1,502,818	44,340	1,458,478	0.6%	2,139	2.95%				

EXHIBIT 7.1. TAX YEAR 2021 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	69,252	1.59%	7,697,535	0.06%
\$ 1 - 3,999	161,398	3.70%	621,080	0.00%
4,000 - 9,999	306,457	7.02%	998,510	0.01%
10,000 - 14,999	293,444	6.72%	19,048,344	0.14%
15,000 - 19,999	272,200	6.24%	58,139,295	0.42%
20,000 - 24,999	255,055	5.84%	98,640,631	0.71%
25,000 - 29,999	252,241	5.78%	151,269,071	1.08%
30,000 - 39,999	463,212	10.61%	437,079,421	3.13%
40,000 - 49,999	362,521	8.30%	499,219,052	3.57%
50,000 - 59,999	286,616	6.57%	508,234,845	3.64%
60,000 - 69,999	233,087	5.34%	502,951,627	3.60%
70,000 - 74,999	100,177	2.29%	246,396,696	1.76%
75,000 - 79,999	91,040	2.09%	241,558,073	1.73%
80,000 - 89,999	161,133	3.69%	476,024,989	3.41%
90,000 - 99,999	139,003	3.18%	467,832,676	3.35%
100,000 - 149,999	441,497	10.11%	2,035,816,432	14.56%
150,000 - 199,999	191,417	4.39%	1,352,943,440	9.68%
200,000 - 499,999	228,766	5.24%	2,965,956,396	21.22%
500,000 - 999,999	38,016	0.87%	1,202,112,417	8.60%
1,000,000 or more	18,659	0.43%	2,707,052,622	19.36%
TOTAL	4,365,191	100.00%	13,979,593,152	100.00%

Source: 2021 individual income tax extract

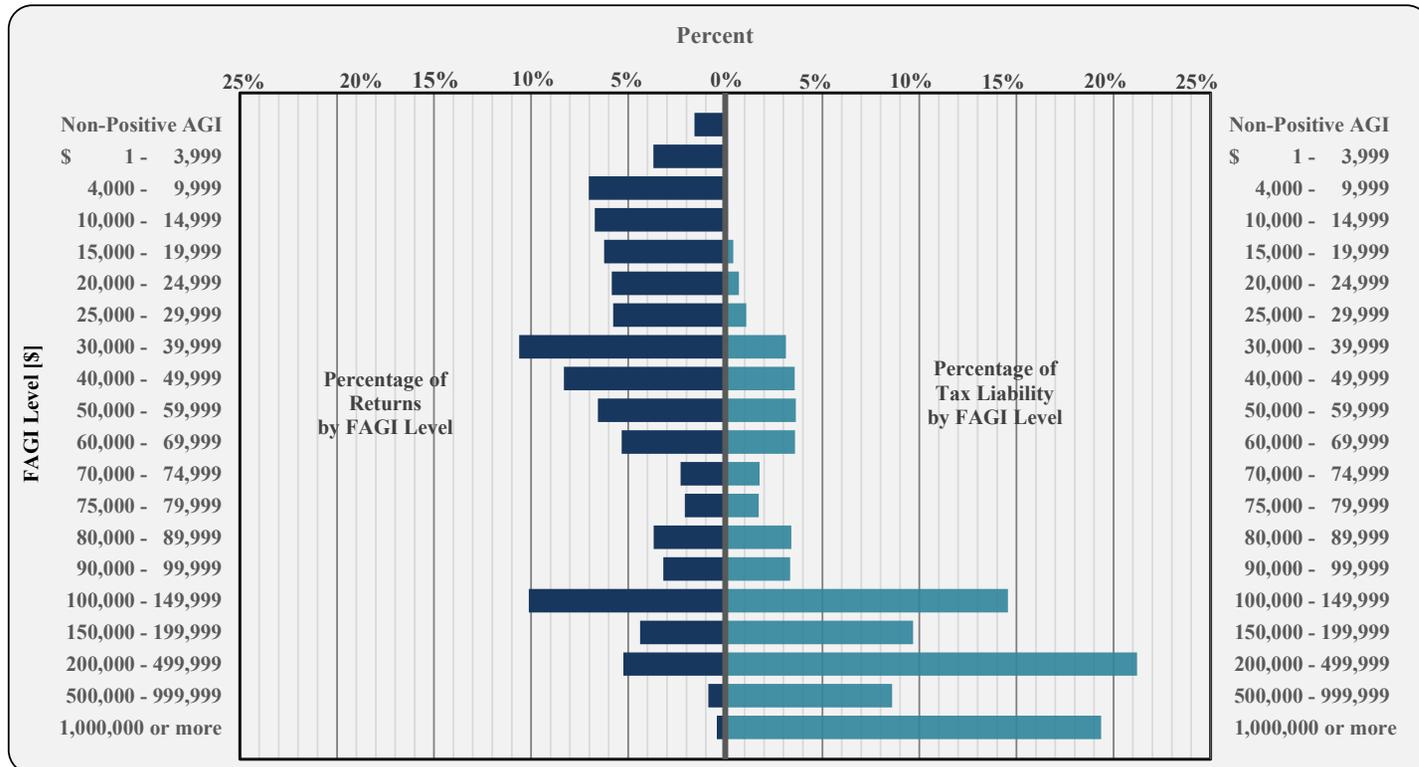


TABLE 7A. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level		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),(2); § 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 [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability as a % of TY2021 Tax Liability								
		Number of Returns Filed	[Net Tax] < Pre-payments [S]	Number of Returns Filed	[Net Tax] > Pre-payments [S]			Child Deduction [S]	Other Deductions [S]	Child Deduction Amount† [S]	Number of Returns Filed	% of Resident Returns Filed [%]						Standard Deduction Amount [S]	Average SD [S]	[after application of credits] [S]	of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
A. BY SIZE OF NC TAXABLE INCOME																										
NCTI Level																										
No Taxable Income	893,411	564	58,126	501,851	132,189,768	9,257,567,546	10,872	477,926,097	4,681,671,557	936,995,500	851,514	12,138,421,625	14,255	(8,021,595,040)	-9.420	-86.6%	-	-	-	-	-	-	-	-	-	-
1 - 2,000	133,832	33,527	1,632,577	95,724	31,403,293	2,236,716,643	17,157	24,762,065	263,199,561	118,164,000	130,364	97.4%	1,749,809,750	13,422	130,305,397	1,000	5.8%	6,841,290	46,247	6,795,043	68.3%	52	5.21%			
2,001 - 4,000	130,073	38,514	4,744,767	87,303	28,439,248	2,439,102,182	19,272	32,142,903	267,585,879	115,562,000	126,560	97.3%	1,709,416,625	13,507	378,680,581	2,992	15.5%	19,880,754	142,306	19,738,448	75.5%	156	5.21%			
4,001 - 6,000	123,037	38,782	7,187,956	80,090	26,291,891	2,591,943,693	21,680	10,934,937	262,617,287	111,657,000	119,554	97.2%	1,632,145,625	13,652	596,458,718	4,989	23.0%	[D]	[D]	31,079,444	78.7%	260	5.21%			
6,001 - 10,000	225,402	74,814	18,589,939	142,469	46,661,837	5,488,197,028	25,120	20,711,236	548,518,106	196,078,500	218,477	96.9%	3,025,071,500	13,846	1,739,240,158	7,961	31.7%	91,310,265	793,065	90,517,200	81.5%	414	5.20%			
10,001 - 12,750	146,264	50,703	15,363,722	89,971	29,737,090	4,081,935,379	28,835	15,779,322	384,197,403	125,646,000	141,562	96.8%	1,977,994,625	13,973	1,609,876,723	11,372	39.4%	1,609,876,723	799,067	83,719,523	83.4%	591	5.20%			
12,751 - 15,000	119,848	41,777	13,814,643	73,574	23,922,871	3,663,309,977	31,547	10,940,507	337,976,482	97,032,500	116,123	96.9%	1,628,823,875	14,027	1,610,417,627	13,868	44.0%	84,547,096	902,698	83,644,398	84.9%	720	5.19%			
15,001 - 17,000	102,692	36,693	12,715,233	61,970	19,786,267	3,358,822,147	33,818	13,833,167	303,908,284	122,728,500	99,321	96.7%	1,397,827,875	14,074	1,588,640,655	15,995	47.3%	83,403,831	977,620	82,426,211	85.5%	830	5.19%			
17,001 - 20,000	150,270	54,588	19,943,574	89,606	28,840,460	5,312,023,058	36,577	14,428,547	472,211,730	115,244,500	145,228	96.6%	2,053,368,250	14,139	2,685,627,125	18,492	50.6%	140,995,457	1,710,464	139,284,993	86.2%	959	5.19%			
20,001 - 21,250	59,909	21,967	8,304,198	35,427	11,199,605	2,237,295,702	38,691	6,639,390	192,760,702	44,244,000	57,825	96.5%	1,814,538,250	14,086	1,192,392,140	20,621	53.3%	[D]	[D]	61,783,286	86.6%	1,068	5.18%			
21,251 - 25,000	169,664	63,691	25,272,487	98,837	31,058,182	6,794,732,158	41,478	18,830,356	602,158,412	116,709,500	163,815	96.4%	2,312,599,125	14,117	3,782,095,477	23,088	55.7%	198,560,559	2,674,321	195,886,238	86.7%	1,196	5.18%			
25,001 - 30,000	202,332	77,730	33,962,575	115,122	36,689,954	8,985,133,399	46,251	28,388,145	794,304,552	120,172,000	194,270	96.0%	2,763,137,000	14,223	5,335,907,992	27,466	59.4%	280,135,553	4,434,817	275,700,736	86.8%	1,419	5.17%			
30,001 - 40,000	331,836	131,804	64,566,507	182,059	60,630,720	17,119,028,085	54,137	57,601,686	1,171,028,885	177,337,500	316,216	95.3%	4,612,771,250	14,587	10,994,647,903	34,769	64.2%	573,219,476	10,233,103	566,986,373	86.5%	1,793	5.16%			
40,001 - 50,000	259,251	103,778	59,097,747	137,891	49,096,440	15,903,251,888	65,227	52,305,129	1,158,720,110	127,888,500	243,813	94.0%	3,748,938,875	15,376	10,920,009,532	44,788	68.7%	573,300,681	11,741,015	561,559,666	85.7%	2,303	5.14%			
50,001 - 60,000	200,424	80,950	53,197,466	103,428	39,906,946	14,142,714,497	76,029	58,289,317	1,020,406,669	87,558,500	186,018	92.8%	3,005,420,500	16,157	10,187,618,199	54,767	72.0%	534,850,263	12,003,721	522,846,542	84.9%	2,811	5.13%			
60,001 - 75,000	231,575	96,879	73,662,622	113,785	48,272,285	18,994,163,231	89,428	81,692,367	1,062,325,455	94,007,500	212,397	91.7%	3,671,291,625	17,285	14,248,231,019	67,083	75.0%	748,032,418	17,927,341	730,105,077	84.4%	3,487	5.12%			
75,001 - 80,000	59,911	25,576	21,940,588	27,872	12,847,454	5,426,708,012	100,385	27,675,896	282,346,927	14,801,500	54,059	90.2%	968,247,125	17,911	4,188,988,356	77,489	77.2%	219,921,904	5,470,201	214,451,703	83.2%	3,967	5.12%			
80,001 - 100,000	200,167	87,880	82,014,922	89,944	44,217,133	20,178,082,865	112,659	100,856,393	923,307,983	42,563,500	179,108	89.5%	3,335,300,375	18,622	15,985,767,400	89,252	79.2%	839,252,980	21,227,482	818,025,498	82.8%	4,567	5.12%			
100,001 - 120,000	140,965	63,797	69,641,663	58,858	32,446,094	16,431,735,219	133,094	92,105,332	637,401,087	908,500	123,460	87.6%	2,385,086,375	19,319	13,500,444,589	109,351	82.2%	708,773,433	18,882,340	689,891,093	81.4%	5,588	5.11%			
120,001 - 160,000	169,305	76,431	109,367,423	66,188	44,605,510	23,233,125,166	161,801	165,180,913	795,190,849	739,000	143,591	84.8%	2,482,601,000	19,797	19,759,773,230	137,612	85.1%	1,037,388,254	28,965,354	1,008,422,900	78.8%	7,023	5.10%			
160,001 - 200,000	92,069	41,600	80,479,487	33,000	28,522,422	15,084,987,092	202,334	141,890,231	455,695,947	324,000	74,555	81.0%	1,949,409,875	20,099	13,274,396,501	178,048	88.0%	696,905,874	20,194,400	676,711,474	75.5%	9,077	5.10%			
200,001 or more	222,760	86,127	537,653,297	61,778	178,914,646	67,891,421,186	455,870	1,668,991,456	1,687,296,657	606,500	148,927	66.9%	3,034,192,875	20,374	64,838,316,610	435,370	95.5%	3,404,011,499	178,001,757	3,226,009,742	45.9%	21,662	4.98%			
TOTAL	4,365,191	1,327,812	1,313,211,338	2,346,747	985,679,666	270,851,996,153	66,931	3,121,905,496	18,415,644,758	2,726,519,000	4,046,757	92.7%	62,305,495,000	15,396	190,526,242,891	62,139	70.3%	10,423,765,310	338,179,722	10,085,585,588	65.7%	2,492	5.08%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
FAGI Level																										
Non-Positive AGI	69,252	3,191,731	9,269	18,873,898	(1,772,260,461)	(28,791)	737,056,522	163,337,130	54,712,500	61,557	88.9%	867,229,375	14,088	(2,120,482,944)	(34,447)	119.6%	[D]	[D]	5,666,734	49.7%	92	-0.32%				
1 - 3,999	161,398	675	31,913,731	7,299	81,176,311	3,727,267,666	2,081	21,582,903	85,382,500	159,403	98.8%	1,961,154,750	12,303	(1,706,847,329)	(10,708)	-514.5%	[D]	[D]	462,114	65.4%	3	0.14%				
4,000 - 9,999	306,547	832	549,405	217,312	31,393,513	2,144,866,225	7,082	28,400,025	38,191,101	176,082,500	302,855	98.8%	3,724,724,500	12,299	(1,765,731,851)	(5,830)	-82.3%	[D]	[D]	769,438	62.0%	3	0.04%			
10,000 - 14,999	293,444	49,781	5,017,834	196,135	45,010,750	3,607,102,622	12,484	30,637,773	93,351,859	227,387,500	288,930	98.5%	3,682,600,625	12,746	(6,377,141,149)	(1,273)	-102.2%	[D]	[D]	18,736,908	92.4%	65	0.52%			
15,000 - 19,999	272,200	64,821	13,124,120	172,443	46,120,199	4,660,017,769	17,435	33,762,244	177,607,991	276,007,500	267,279	98.2%	3,560,668,750	13,322	679,495,772	2,542	14.6%	[D]	[D]	57,557,910	93.4%	215	1.24%			
20,000 - 24,999	255,055	73,768	18,188,914	159,496	49,065,576	5,613,444,462	22,502	31,441,000	258,292,317	272,822,500	249,468	97.8%	3,421,020,875	13,713	1,692,749,779	6,785	30.2%	[D]	[D]	97,429,933	93.2%	391	1.74%			
25,000 - 29,999	252,241	82,169	22,885,198	154,764	49,111,180	6,769,829,603	27,486	36,151,261	343,663,457	277,950,000	246,302	97.6%	3,427,497,750	13,916	2,756,569,117	11,192	40.7%	[D]	[D]	149,194,399	93.3%	606	2.20%			
30,000 - 39,999	463,212	160,994	53,974,803	276,572	86,868,307	15,670,544,993	34,825	66,155,102	836,234,673	442,981,000	449,978	97.1%	6,348,380,250	14,108	8,109,104,172	18,021	51.7%	435,386,447	5,941,044	429,445,603	93.3%	954	2.74%			
40,000 - 49,999	362,521	131,215	55,925,876	206,766	68,182,221	15,575,970,358	44,768	64,803,896	1,035,193,091	288,291,500	347,929	96.0%	5,408,458,000	14,510	9,268,831,663	26,640	59.5%	494,340,794	8,454,132	485,886,662	92.2%	1,397	3.12%			
50,000 - 59,999	286,616	103,028	51,834,340	159,275	57,563,876	14,822,449,817	54,803	61,705,309	1,241,265,286	209,796,000	270,470	94.4%	4,098,469,750	15,153	9,334,624,090	34,513	63.0%	496,491,119	9,451,648	487,039,471	90.5%	1,801	3.29%			
60,000 - 69,999	233,087	85,756	49,952,629	124,396	47,909,581	14,016,138,633	64,811	58,186,998	1,322,096,994	129,020,500	216,263	92.8%	3,471,529,750	16,052	9,151,678,387	42,317	65.3%	485,								

TABLE 7B. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Aggregate Number of Returns Filed [Resident]		RESIDENT RETURNS: ITEMIZED DEDUCTIONS																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),(e2); § 105-153.6]		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 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]	NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	[after application of credits] [S]	of TY2021 Tax Liability [%]			Average per Return* [S]	Effective Tax Rate††† [%]					
A. BY SIZE OF NC TAXABLE INCOME																										
No Taxable Income		893,411	66	3,344	18,303	25,424,703	1,324,312,876	31,609	164,579,766	1,170,872,840	7,307,500	41,897	4.7%	1,324,617,982	31,616	(1,013,905,680)	(24,200)	-76.6%	-	-	-	-	-	-	-	-
S 1 - 2,000		133,832	1,243	61,328	2,148	1,830,902	128,306,816	36,997	3,261,454	48,685,558	629,500	3,468	2.6%	78,850,239	22,737	3,402,973	981	2.7%	178,694	1,867	176,827	1.8%	51	5.20%		
2,001 - 4,000		130,073	1,367	191,869	2,127	2,031,022	138,739,445	39,493	3,154,002	48,307,693	787,000	3,513	2.7%	82,239,264	23,410	10,559,490	3,006	7.6%	554,374	6,144	548,230	2.1%	156	5.19%		
4,001 - 6,000		123,037	1,365	300,671	2,101	1,901,876	144,565,626	41,506	3,543,572	47,752,861	779,500	3,483	2.8%	82,076,697	23,565	17,500,140	5,024	12.1%	[D]	[D]	911,285	2.3%	262	5.20%		
6,001 - 10,000		225,402	2,617	850,457	4,282	3,932,454	316,143,594	45,653	3,587,727	100,587,712	1,783,000	6,925	3.1%	161,964,912	23,388	55,395,977	7,999	17.5%	2,908,297	29,550	2,878,747	2.6%	416	5.20%		
10,001 - 12,750		146,264	1,740	723,981	2,942	2,849,657	232,386,710	49,423	4,679,894	72,700,389	1,181,000	4,702	3.2%	109,737,510	23,338	53,447,705	11,367	23.0%	2,806,020	31,042	2,774,978	2.8%	590	5.19%		
12,751 - 15,000		119,848	1,274	629,730	2,427	2,200,009	198,442,097	53,273	2,174,960	57,828,846	1,012,500	3,725	3.1%	90,135,371	24,197	51,640,340	13,863	26.0%	2,711,105	30,778	2,680,327	2.7%	720	5.19%		
15,001 - 17,000		102,692	1,209	647,985	2,151	1,898,087	185,135,477	54,920	1,761,396	52,002,482	879,000	3,371	3.3%	80,062,470	23,750	53,952,921	16,005	29.1%	2,832,527	33,005	2,799,522	2.9%	830	5.19%		
17,001 - 20,000		150,270	1,816	1,057,620	3,190	2,864,810	288,882,056	57,295	2,631,792	76,747,025	1,403,500	5,042	3.4%	120,074,730	23,815	93,288,593	18,502	32.3%	4,897,706	72,855	4,824,851	3.0%	957	5.17%		
20,001 - 21,250		59,909	717	451,335	1,357	1,138,933	120,303,773	57,727	5,790,944	33,857,558	502,500	2,084	3.5%	48,750,997	23,993	42,983,662	20,626	35.7%	[D]	[D]	2,223,249	3.1%	1,067	5.17%		
21,251 - 25,000		169,864	2,168	1,410,178	3,859	3,423,820	377,248,514	62,365	4,720,397	96,311,310	1,479,000	6,049	3.6%	144,305,383	23,856	139,873,218	23,123	37.1%	7,343,338	122,943	7,220,395	3.2%	1,194	5.16%		
25,001 - 30,000		202,332	2,998	2,151,552	5,022	4,376,569	531,219,542	65,892	4,387,912	124,467,176	1,877,000	8,062	4.0%	187,673,902	23,279	221,589,376	27,486	41.7%	11,633,415	193,805	11,439,610	3.6%	1,419	5.16%		
30,001 - 40,000		331,836	5,915	4,741,729	9,607	8,257,930	1,129,696,932	72,324	8,993,430	225,071,152	3,762,000	15,620	4.7%	363,707,456	23,285	546,149,754	34,965	48.3%	28,672,926	548,840	28,124,086	4.3%	1,801	5.15%		
40,001 - 50,000		259,251	5,774	5,127,870	9,570	8,139,162	1,238,065,026	80,196	9,803,781	197,717,935	3,152,000	15,438	6.0%	352,892,478	22,859	694,106,394	44,961	56.1%	36,440,594	730,619	35,709,975	5.5%	2,313	5.14%		
50,001 - 60,000		200,424	5,432	5,317,143	8,862	7,587,342	1,283,989,390	89,129	10,780,266	172,393,787	2,470,500	14,406	7.2%	328,576,317	22,808	791,329,052	54,931	61.6%	41,544,774	899,134	40,645,640	6.6%	2,821	5.14%		
60,001 - 75,000		231,575	7,317	7,859,079	11,718	10,144,081	1,941,732,718	101,248	18,810,874	222,222,262	2,831,000	19,178	8.3%	445,256,802	23,217	1,290,228,528	67,276	66.4%	67,736,991	1,623,752	66,113,249	7.6%	3,447	5.12%		
75,001 - 80,000		59,911	2,232	2,541,278	3,585	3,144,298	653,215,711	111,623	5,788,116	64,017,857	577,500	5,852	9.8%	140,857,316	24,070	453,551,154	77,504	69.4%	23,811,445	606,330	23,205,115	9.0%	3,965	5.12%		
80,001 - 100,000		200,161	8,176	10,936,237	12,732	12,304,961	2,610,199,159	123,982	25,578,225	223,884,658	1,582,000	21,053	10.5%	523,374,140	24,660	1,886,937,296	89,628	72.3%	99,064,143	2,594,044	96,470,099	9.8%	4,582	5.11%		
100,001 - 120,000		140,965	7,131	10,905,833	10,248	10,980,534	2,520,533,276	143,989	27,959,792	177,168,860	104,500	17,505	12.4%	451,264,768	25,779	1,919,954,940	109,680	76.2%	100,797,556	2,576,482	98,221,074	11.6%	5,611	5.12%		
120,001 - 160,000		169,305	10,956	19,940,230	14,617	17,298,205	4,499,536,729	174,984	57,444,625	281,091,606	128,500	25,714	15.2%	712,571,531	27,711	3,563,189,764	138,570	79.2%	187,067,480	4,863,803	182,203,677	14.2%	7,086	5.11%		
160,001 - 200,000		92,069	7,818	18,017,534	9,608	14,880,172	3,780,353,426	215,848	55,532,743	177,678,487	63,000	17,514	19.0%	526,143,499	30,441	3,132,001,186	178,828	82.8%	164,430,023	4,384,099	160,045,924	17.9%	9,138	5.11%		
200,001 or more		222,760	34,163	367,232,519	39,258	339,762,681	70,091,966,729	949,331	317,094,184	2,543,018,798	180,500	73,833	33.1%	4,820,593,192	65,290	65,906,268,423	892,640	94.0%	3,460,079,165	335,288,451	3,124,790,714	44.5%	42,322	4.74%		
TOTAL		4,365,191	113,494	461,099,501	179,714	486,372,210	93,734,975,672	294,362	3,603,060,552	6,214,391,852	34,472,500	318,434	7.3%	11,175,726,946	35,096	79,913,444,926	292,646	85.3%	4,248,685,932	354,678,368	3,894,007,564	25.4%	12,229	4.81%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
Non-Positive AGI		69,252	91	894,879	1,271	4,303,236	(333,593,175)	(43,352)	200,712,227	56,881,272	1,410,000	7,695	11.1%	68,641,983	8,920	(259,814,203)	(33,764)	77.9%	[D]	[D]	2,030,801	17.8%	264	-0.61%		
S 1 - 3,999		161,398	202	104,074	522	388,300	3,595,812	1,802	4,257,054	1,835,993	307,500	1,995	1.2%	39,001,811	19,550	(33,292,438)	(16,688)	-925.9%	[D]	[D]	158,966	22.5%	80	4.42%		
4,000 - 9,999		306,457	235	102,915	1,383	850,195	25,907,292	7,192	5,958,365	3,905,659	650,000	3,602	1.2%	74,235,040	20,609	(46,925,042)	(13,027)	-181.1%	[D]	[D]	229,072	18.5%	64	0.88%		
10,000 - 14,999		293,444	571	151,034	2,090	1,212,466	56,802,565	12,593	4,459,378	7,672,538	800,000	4,514	1.5%	93,162,674	20,639	(40,333,269)	(8,935)	-71.0%	[D]	[D]	311,436	1.5%	69	0.55%		
15,000 - 19,999		272,200	1,111	246,527	2,324	1,481,062	86,202,690	17,517	4,211,608	14,650,494	1,040,000	4,921	1.8%	105,911,100	21,522	(31,187,296)	(6,338)	-36.2%	[D]	[D]	581,385	0.9%	118	0.67%		
20,000 - 24,999		255,055	1,420	489,646	2,940	1,851,601	126,018,450	22,556	4,599,837	24,441,895	1,201,500	5,587	2.2%	121,033,488	21,663	(16,058,596)	(2,874)	-12.7%	[D]	[D]	1,210,698	1.2%	217	0.96%		
25,000 - 29,999		252,241	1,549	644,065	3,408	2,294,617	163,542,290	27,537	6,740,067	34,886,622	1,338,500	5,939	2.4%	129,550,923	21,814	6,196,313	1,043	3.8%	[D]	[D]	2,074,672	1.3%	349	1.27%		
30,000 - 39,999		463,212	3,587	1,711,203	9,182	5,522,544	464,870,360	35,127	16,835,589	94,521,837	4,400,000	13,234	2.9%	297,460,092	22,477	85,684,020	6,475	18.4%	7,749,694	115,676	7,634,018	1.7%	577	1.64%		
40,000 - 49,999		362,521	4,045	2,247,903	9,137	6,671,015	657,572,106	45,064	11,266,793	131,231,089	4,335,000	14,592	4.0%	330,032,580	22,617	203,240,230	13,928	30.9%	13,558,912	225,922	13,332,390	2.5%	914	2.03%		
50,000 - 59,999		286,616	4,820	3,055,156	10,050	7,461,370	888,879,668	55,053	15,125,668	175,150,712	4,467,500	16,146	5.6%	363,959,705	22,542	360,427,419	22,323	40.5%	21,638,119	442,745	21,195,374	3.9%	1,313	2.38%		
60,000 - 69,999		233,087	5,241	3,834,909	10,399	7,796,234	1,093,687,736	65,008	16,655,538	221,645,389	3,394,500	16,824	7.2%	388,617,132	23,099	496,686,253	29,522	45.4%	28,771,239	606,914	28,164,325	5.3%	1,674	2.58%		
70,000 - 74,999		100,177	2,664	2,194,795	5,006	4,268,497	592,929,187	72,503	24,375,605	119,711,208	1,658,500	8,178	8.2%	189,846,295	23,214	306,088,789	37,428	51.6%	[D]	[D]	16,799,125	6.4%	2,054	2.83%		
75,000 - 79,999		91,040	2,653	2,249,412	4,862	3,932,769	612,383,310	77,448	8,289,095	110,199,639	1,726,000	7,907	8.7%													

TABLE 8A. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: SINGLE-STANDARD DEDUCTION																				
Income Level	Aggregate Number of Returns Filed Resident [S]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]			Net Tax Liability					
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c2)] Additions [§ 105-153.6] Other Deductions [§ 105-153.5(b)] Child Ded [§ 105-153.5(a)]†		Standard Deduction††		NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of Resident Single Tax Liability [%]	as a % of TY2021 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-S Returns Filed [%]									Standard Deduction Amount [10,750] [S]
		[S]	[S]	[S]	[S]			[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]	[S]
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	503,733	279	26,012	286,232	45,391,016	3,336,493,742	6,972	132,106,597	1,578,227,030	478,585	95.0%	5,144,788,750	87.6%	(3,254,415,441)	(6,800)	-97.5%	-	-	-	-
\$ 1 - 2,000	86,255	22,706	1,093,941	60,505	13,732,635	1,066,232,060	12,691	10,058,922	89,192,806	84,014	97.4%	903,150,500	95.4%	83,947,676	999	7.9%	4,374,157	97.5%	43.9%	52
2,001 - 4,000	82,255	26,617	3,186,283	52,852	11,294,399	1,168,240,877	14,599	12,243,365	81,217,873	80,023	97.3%	860,247,250	95.1%	239,019,119	2,987	20.5%	12,449,150	97.3%	47.6%	156
4,001 - 6,000	75,435	26,689	4,728,457	46,050	9,558,522	1,221,995,560	16,688	3,249,789	73,119,827	73,227	97.1%	787,190,250	94.8%	364,935,812	4,984	29.9%	19,000,560	97.0%	48.1%	259
6,001 - 10,000	133,202	50,813	11,835,830	77,271	15,239,418	2,559,997,939	19,858	6,344,207	154,930,424	128,918	96.8%	1,385,868,500	94.4%	1,025,543,222	7,955	40.1%	53,329,987	96.8%	48.0%	414
10,001 - 12,750	83,148	33,459	9,355,030	46,227	9,074,393	1,880,962,512	23,420	5,164,374	109,034,534	80,313	96.6%	863,364,750	94.0%	913,727,602	11,377	48.6%	47,477,410	96.6%	47.3%	591
12,751 - 15,000	66,509	27,028	8,159,629	36,730	6,998,070	1,674,071,801	26,047	3,991,050	95,736,067	64,272	96.6%	690,924,000	93.9%	891,402,784	13,869	53.2%	46,255,981	96.6%	47.0%	720
15,001 - 17,000	56,951	23,739	7,356,494	30,686	5,498,984	1,552,603,135	28,290	3,366,243	88,225,298	54,881	96.4%	589,970,750	93.5%	598,773,330	15,994	56.5%	45,486,148	96.4%	47.2%	829
17,001 - 20,000	82,987	35,379	11,398,706	43,886	7,778,404	2,469,270,589	30,871	5,245,637	135,070,618	79,987	96.4%	859,860,250	93.6%	1,479,585,358	18,498	59.9%	76,639,488	96.4%	47.4%	958
20,001 - 21,250	33,639	14,347	4,702,036	17,749	3,046,876	1,071,088,311	33,050	2,038,468	56,393,602	32,408	96.3%	348,386,000	93.6%	668,347,177	20,623	62.4%	34,603,055	96.3%	48.5%	1,068
21,251 - 25,000	95,938	41,611	14,368,769	49,819	8,385,065	3,295,254,005	35,692	5,737,021	176,420,854	92,325	96.2%	992,493,750	93.4%	2,132,076,422	23,093	64.7%	110,337,623	96.2%	48.9%	1,195
25,001 - 30,000	114,315	50,195	19,101,615	58,382	9,873,947	4,407,027,912	40,241	9,100,267	233,569,718	109,515	95.8%	1,177,286,250	92.7%	3,005,272,211	27,442	68.2%	155,183,227	95.8%	48.9%	1,417
30,001 - 40,000	176,720	79,440	33,712,237	86,851	15,423,538	7,953,529,352	47,404	19,422,639	349,353,247	167,781	94.9%	1,803,645,750	91.3%	5,819,952,994	34,688	73.2%	299,683,354	94.9%	45.7%	1,786
40,001 - 50,000	123,445	53,450	26,538,179	59,798	11,560,150	6,575,496,311	57,396	15,101,830	241,649,422	114,563	92.8%	1,231,552,250	88.3%	5,117,396,469	44,669	77.8%	262,782,333	92.8%	40.1%	2,294
50,001 - 60,000	84,527	35,486	21,147,494	40,079	8,760,822	5,160,463,919	67,488	13,819,087	172,785,511	76,465	90.5%	821,998,750	85.1%	4,179,498,745	54,659	81.0%	213,878,240	90.4%	34.7%	2,797
60,001 - 75,000	79,096	32,738	24,696,379	35,242	9,093,518	5,491,502,729	79,768	19,342,796	178,038,426	68,443	87.0%	940,602,250	80.1%	4,592,744,849	66,713	83.6%	234,059,823	86.9%	27.0%	3,400
75,001 - 80,000	17,928	7,440	6,927,284	7,354	2,139,322	1,357,084,913	90,660	7,348,559	44,290,274	14,969	83.5%	160,916,750	74.8%	1,159,226,448	77,442	85.4%	58,988,922	83.4%	22.9%	3,941
80,001 - 100,000	49,074	20,214	22,044,095	18,904	6,667,866	4,051,716,553	102,383	21,070,568	131,648,352	39,574	80.6%	425,420,500	71.0%	3,515,718,269	88,839	86.8%	178,712,520	80.5%	18.1%	4,516
100,001 - 120,000	27,539	11,140	15,743,469	9,230	4,157,064	2,529,639,926	122,929	17,016,209	82,424,894	20,578	74.7%	221,213,500	62.8%	2,243,017,741	109,001	88.7%	113,573,543	74.5%	13.4%	5,519
120,001 - 160,000	26,896	10,980	22,592,906	7,488	5,070,619	2,830,286,690	151,563	26,149,426	101,640,472	18,674	69.4%	200,745,500	54.9%	2,554,050,144	136,770	90.2%	129,417,742	69.2%	10.1%	6,930
160,001 - 200,000	12,498	5,098	15,599,575	2,838	3,220,641	1,541,157,625	192,548	20,247,770	54,036,213	8,004	64.0%	86,043,000	47.1%	1,421,326,182	177,577	92.2%	71,522,289	63.8%	8.0%	8,936
200,001 or more	24,479	8,466	92,990,360	4,386	18,514,309	6,246,869,902	481,195	188,631,054	178,019,336	12,982	53.0%	139,567,250	20.7%	6,117,914,370	471,261	97.9%	300,547,351	44.9%	4.3%	23,151
TOTAL	2,036,523	617,314	377,264,420	1,078,559	230,479,578	69,440,986,364	36,531	546,795,878	4,405,024,258	1,900,901	93.3%	20,434,696,500	86.7%	45,148,061,485	34,031	65.0%	2,468,303,503	78.4%	16.1%	1,298
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	41,597	335	838,912	3,798	4,609,973	(543,629,461)	(14,798)	192,177,448	38,952,911	36,736	88.3%	394,912,000	92.5%	(785,316,924)	(21,377)	144.5%	1,424,286	69.8%	12.5%	39
\$ 1 - 3,999	127,855	265	128,414	64,425	6,147,175	268,349,541	2,123	8,672,036	23,371,997	126,415	98.9%	1,358,961,250	98.0%	(1,105,311,670)	(8,744)	-111.9%	178,660	86.0%	25.3%	1
4,000 - 9,999	240,000	613	336,702	178,713	24,118,911	1,672,116,542	7,045	13,590,664	51,788,443	237,359	98.9%	2,551,609,250	98.0%	(917,690,487)	(3,866)	-54.9%	431,075	86.6%	34.7%	2
10,000 - 14,999	209,410	48,586	4,650,937	142,984	30,627,279	2,563,851,635	12,447	12,029,394	93,428,623	205,981	98.4%	2,214,295,750	97.0%	268,156,656	1,302	10.5%	17,986,360	99.1%	88.7%	87
15,000 - 19,999	171,655	59,528	12,124,495	102,502	20,153,956	2,920,004,893	17,387	12,187,320	135,159,345	167,941	97.8%	1,805,365,750	96.0%	991,667,118	5,905	34.0%	54,442,835	99.2%	88.4%	324
20,000 - 24,999	147,887	56,447	15,091,089	82,796	15,693,998	3,232,175,365	22,482	11,222,043	158,530,109	143,766	97.2%	1,545,484,500	94.9%	1,539,382,799	10,708	47.6%	82,218,721	98.9%	78.6%	572
25,000 - 29,999	139,290	55,807	16,350,314	75,246	13,215,156	3,716,352,438	27,471	9,881,282	181,079,830	135,285	97.1%	1,454,313,750	94.7%	2,090,840,140	15,455	56.3%	110,261,052	98.6%	69.0%	815
30,000 - 39,999	247,527	103,816	33,909,924	128,202	20,804,451	8,312,555,378	34,802	16,864,971	395,658,221	238,855	96.5%	2,567,691,250	93.5%	5,366,070,878	22,466	64.6%	280,389,139	98.1%	60.9%	1,174
40,000 - 49,999	187,622	81,199	31,856,683	91,766	15,772,716	7,971,458,266	44,712	15,071,773	468,373,892	178,285	95.0%	1,916,563,750	90.9%	5,601,592,397	31,419	70.3%	290,931,369	99.9%	55.2%	1,632
50,000 - 59,999	137,783	57,868	26,743,884	65,332	12,791,130	6,974,420,516	54,712	16,500,669	535,844,085	127,476	92.5%	1,370,367,000	86.8%	5,084,710,100	39,888	72.9%	263,219,536	94.8%	48.9%	2,065
60,000 - 69,999	99,421	40,670	22,544,393	45,086	10,211,640	5,727,649,744	64,676	12,848,753	504,567,298	88,559	89.1%	952,009,250	81.1%	4,283,921,949	48,374	74.8%	220,453,940	91.9%	41.2%	2,489
70,000 - 74,999	38,158	15,321	10,202,070	16,579	4,371,374	2,380,191,165	72,406	6,974,703	214,349,161	32,873	86.1%	353,384,750	76.5%	1,819,431,957	55,347	76.4%	93,345,138	89.3%	35.6%	2,840
75,000 - 79,999	31,471	12,708	8,933,169	13,284	3,644,834	2,063,802,456	77,406	6,557,982	179,281,597	26,662	84.7%	286,616,500	74.4%	1,604,462,341	60,178	77.7%	81,967,379	87.9%	31.8%	3,074
80,000 - 89,999	48,276	19,404	15,830,755	19,230	5,983,565	3,351,569,574	84,657	9,986,469	295,193,351	39,590	82.0%	425,592,500	70.4%	2,640,770,192	66,703	78.8%	134,987,905	85.2%	26.6%	3,410
90,000 - 99,999	34,718	13,955	13,132,003	12,948	4,711,409	2,597,686,545	94,699	9,188,677	212,639,838	27,431	79.0%	294,883,250	65.7%	2,099,352,134	76,532	80.8%	107,093,251	82.2%	21.5%	3,904
100,000 - 149,999	78,310	30,863	42,651,464	24,573	11,867,157	6,695,320,635	118,888	41,566,206	486,897,677	56,316	71.9%	605,397,000	55.8%	5,644,592,164	100,231	84.3%	286,663,769	74.4%	13.2%	5,090
150,000 - 199,999	25,035	9,683	24,193,642	5,784	5,578,994	2,														

TABLE 8B. TAX YEAR 2021 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 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]		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 TY2021 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-S Returns Filed [%]	Deduction Amount [S]									% of R-SD/ID Value Amount [S]
A. BY SIZE OF NC TAXABLE INCOME																					
NCTI Level																					
No Taxable Income	503,733	24	1,030	9,451	9,419,659	682,276,460	27,130	26,898,378	491,712,384	25,148	5.0%	725,824,437	12.4%	28,862	(508,361,983)	(20,215)	-74.5%	-	-	-	-
\$ 1 - 2,000	86,255	891	44,088	1,295	868,587	66,322,136	29,595	2,269,483	22,867,351	2,241	2.6%	43,529,896	4.6%	19,424	2,194,372	979	3.3%	114,188	2.5%	1.1%	51
2,001 - 4,000	82,255	970	134,682	1,248	949,770	71,113,599	31,861	1,405,151	21,618,133	2,232	2.7%	44,204,087	4.9%	19,805	6,696,530	3,000	9.4%	348,232	2.7%	1.3%	156
4,001 - 6,000	75,435	955	209,493	1,239	882,836	74,063,974	33,543	761,763	20,905,107	2,208	2.9%	42,849,860	5.2%	19,407	11,070,770	5,014	14.9%	577,682	3.0%	1.5%	262
6,001 - 10,000	133,202	1,853	593,739	2,414	1,783,006	161,693,829	37,744	1,786,050	46,502,079	4,284	3.2%	82,682,523	5.6%	19,300	34,295,277	8,005	21.2%	1,784,200	3.2%	1.6%	416
10,001 - 12,750	83,148	1,165	476,009	1,657	1,153,042	116,413,236	41,063	1,082,363	29,995,694	2,835	3.4%	55,285,403	6.0%	19,501	32,214,502	11,363	27.7%	1,674,420	3.4%	1.7%	591
12,751 - 15,000	66,509	851	413,664	1,374	967,224	100,678,949	45,006	692,310	25,727,769	2,237	3.4%	44,609,826	6.1%	19,942	31,033,664	13,873	30.8%	1,613,761	3.4%	1.6%	721
15,001 - 17,000	56,905	796	341,722	1,218	816,918	96,479,006	47,067	597,061	23,844,577	2,024	3.6%	40,866,045	6.5%	20,191	312,546,216	34,964	54.1%	16,088,956	4.2%	2.5%	1,800
17,001 - 20,000	82,987	1,207	698,239	1,773	1,209,408	149,060,569	49,687	953,787	35,376,207	3,000	3.6%	59,121,452	6.4%	19,707	55,516,697	18,506	37.2%	2,875,179	3.6%	1.8%	958
20,001 - 21,250	33,639	467	293,569	778	485,687	64,542,027	52,431	329,981	15,562,781	1,231	3.7%	23,921,242	6.4%	19,432	25,387,985	20,624	39.3%	1,315,969	3.7%	1.8%	1,069
21,251 - 25,000	95,938	1,407	895,349	2,193	1,460,102	197,044,371	54,538	1,015,769	43,959,504	3,613	3.8%	70,562,994	6.6%	19,530	83,537,642	23,121	42.4%	4,319,503	3.8%	1.9%	1,196
25,001 - 30,000	114,315	1,914	1,347,594	2,863	1,984,995	279,540,345	58,238	1,759,923	56,354,236	4,800	4.2%	93,115,501	7.3%	19,399	131,830,531	27,465	47.2%	6,803,219	4.2%	2.1%	1,417
30,001 - 40,000	176,720	3,659	2,853,962	5,221	3,384,059	578,195,049	64,682	3,753,870	98,537,039	8,939	5.1%	170,865,664	8.7%	19,115	312,546,216	34,964	54.1%	16,088,956	4.2%	2.5%	1,800
40,001 - 50,000	123,445	3,445	2,921,429	5,371	3,423,947	639,050,150	71,949	4,003,825	80,562,007	8,882	7.2%	163,217,479	11.7%	18,376	399,274,489	44,953	62.5%	20,527,483	7.2%	3.1%	2,311
50,001 - 60,000	84,527	3,156	2,856,772	4,835	2,995,486	650,492,311	80,686	3,527,437	66,785,826	8,062	9.5%	144,387,750	14.9%	17,910	442,846,172	54,930	68.1%	22,742,119	9.6%	3.7%	2,821
60,001 - 75,000	79,096	4,055	4,111,440	6,114	3,753,751	941,380,988	91,815	7,283,008	75,765,639	10,253	13.0%	183,763,821	19.9%	17,923	689,134,536	67,213	73.2%	35,327,772	13.1%	4.1%	3,446
75,001 - 80,000	17,928	1,140	1,207,901	1,795	1,095,356	302,503,428	102,232	1,690,360	20,861,162	2,959	16.5%	54,117,355	25.2%	18,289	229,215,271	77,464	75.8%	11,705,234	16.6%	4.5%	3,956
80,001 - 100,000	49,074	3,782	4,885,038	5,634	3,911,596	1,080,453,166	113,732	7,953,573	68,864,400	9,500	19.4%	173,860,728	29.0%	18,301	848,681,611	89,335	78.5%	43,392,127	19.5%	4.4%	4,568
100,001 - 120,000	27,539	2,947	4,578,569	3,950	3,061,414	934,306,176	134,220	7,206,845	48,435,451	6,961	25.3%	131,079,600	37.2%	18,831	761,997,970	109,467	81.6%	38,896,692	25.5%	4.6%	5,588
120,001 - 160,000	26,896	3,774	7,218,090	4,390	4,273,183	1,348,261,733	163,982	14,733,730	65,719,098	8,222	30.6%	165,019,787	45.1%	20,071	1,132,256,578	137,711	84.0%	57,729,631	30.8%	4.5%	7,021
160,001 - 200,000	12,498	2,256	6,095,963	2,208	3,277,597	923,427,045	205,480	16,099,577	42,525,039	4,494	36.0%	96,765,485	52.9%	21,532	800,236,098	178,068	86.7%	40,664,818	36.2%	4.5%	9,049
200,001 or more	24,479	5,839	61,668,494	5,567	43,321,318	8,221,016,249	715,058	326,941,842	326,903,994	11,497	47.0%	533,802,986	79.3%	46,430	7,687,251,111	668,631	93.5%	369,517,431	55.1%	5.3%	32,140
TOTAL	2,036,523	46,553	103,938,535	72,568	94,478,942	17,678,314,796	130,350	432,746,086	1,726,385,477	135,622	6.7%	3,143,453,921	13.3%	23,178	13,241,221,484	124,460	74.9%	679,694,931	21.6%	4.4%	5,012
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	41,597	48	210,398	645	1,594,082	(113,005,832)	(23,247)	47,332,939	14,658,550	4,861	11.7%	32,044,665	7.5%	6,592	(112,376,108)	(23,118)	99.4%	616,042	30.2%	5.4%	127
\$ 1 - 3,999	127,855	123	17,411	359	209,048	2,555,482	1,775	954,924	933,130	1,440	1.1%	27,111,206	2.0%	18,827	(24,533,930)	(17,037)	-960.1%	29,039	14.0%	4.1%	20
4,000 - 9,999	240,000	128	33,028	1,009	411,304	18,945,866	7,174	1,471,225	1,664,946	2,641	1.1%	51,731,268	2.0%	19,588	(32,979,123)	(12,487)	-174.1%	66,724	13.4%	5.4%	25
10,000 - 14,999	209,410	452	77,007	1,569	811,392	43,209,798	12,601	1,835,050	4,345,875	3,429	1.6%	67,660,147	3.0%	19,732	(26,961,174)	(7,863)	-62.4%	167,985	0.9%	0.8%	49
15,000 - 19,999	171,655	987	189,779	1,693	853,303	64,954,432	17,489	2,237,943	10,607,434	3,714	2.2%	74,907,794	4.0%	20,169	(18,322,853)	(4,933)	-28.2%	460,318	0.8%	0.7%	124
20,000 - 24,999	147,887	1,238	352,293	2,085	1,094,972	92,914,196	22,547	1,508,204	17,212,442	4,121	2.8%	83,608,778	5.1%	20,288	(6,807,820)	(1,652)	-7.3%	949,910	1.1%	0.9%	231
25,000 - 29,999	139,290	1,198	448,001	2,222	1,235,492	110,220,167	27,521	2,179,097	22,189,276	4,005	2.9%	81,074,935	5.3%	20,243	9,135,053	2,281	8.3%	1,557,139	1.4%	1.0%	389
30,000 - 39,999	247,527	2,541	1,179,554	5,074	2,918,320	304,374,028	35,098	4,038,655	61,726,377	8,672	3.5%	178,279,379	6.5%	20,558	68,406,567	7,888	22.5%	5,485,667	1.9%	1.2%	633
40,000 - 49,999	187,622	2,765	1,550,016	5,614	3,327,654	420,620,562	45,049	3,978,228	86,855,463	9,337	5.0%	191,247,988	9.1%	20,483	146,499,539	15,690	34.8%	3,356,711	3.1%	1.8%	1,002
50,000 - 59,999	137,783	3,187	1,957,571	6,195	3,570,928	567,814,540	55,090	5,963,825	116,678,172	10,307	7.5%	208,885,292	13.2%	20,266	248,214,901	24,082	43.7%	14,498,536	5.2%	2.7%	1,407
60,000 - 69,999	99,421	3,565	2,502,132	6,434	3,897,372	705,863,654	64,985	5,121,323	146,308,590	10,862	10.9%	221,777,432	18.9%	20,418	342,898,955	31,569	48.6%	19,314,982	8.1%	3.6%	1,778
70,000 - 74,999	38,158	1,853	1,463,588	3,078	1,960,046	383,095,652	72,487	5,121,333	74,933,526	5,285	13.9%	108,270,145	23.5%	20,486	205,013,314	38,792	53.5%	11,205,994	10.7%	4.3%	2,120
75,000 - 79,999	31,471	1,776	1,408,931	2,766	1,729,146	372,285,427	77,414	1,929,567	66,686,379	4,809	15.3%	98,780,901	25.6%	20,541	208,747,714	43,408	56.1%	11,240,699	12.1%	4.4%	2,337
80,000 - 89,999	48,276	3,110	2,699,455	5,105	3,317,701	737,595,833	84,918	5,102,789	124,534,666	8,686	18.0%	178,619,926	29.6%	20,564	439,544,030	50,604	59.6%	23,376,601	14.8%	4.6%	2,691
90,000 - 99,999	34,718	2,774	2,689,656	4,210	3,009,021	691,553,022	94,902	6,072,101	102,706,160	7,287	21.0%	153,669,444	34.3%	21,088	441,249,519	60,553	63.8%	23,153,979	17.8%	4.6%	3,177
100,000 - 149,999	78,310	8,874	12,230,455	12,521	10,449,286	2,666,246,974	121,226	32,195,918	313,472,098	21,994	28.1%	479,610,829	44.2%	21,806	1,905,359,965	86,631	71.5%	98,626,380	25.6%	4.5%	4,484
150,000 - 199,999	25,035	4,463	9,225,788	4,801	5,753,999	1,610,621,943	171,598	22,111,967	138,124,741	9,386	37.5%	223,677,699	57.1%	23,831	1,270,931,470	135,407	78.9%	64,957,554	35.2%	4.5%	6,921
200,000 - 499,999	24,983	5,892	25,619,407	5,502	13,747,539	3,355,083,460	291,746	64,456,409	189,270,687	11,500	46.0%	341,362,784	70.2%	29,684	2,888,906,038	251,209	86.1%	145,689,071	45.5%	4.5%	12,669
500,000 - 999,999	3,630	1,041	12,984,218	1,002	7,533,107	1,390,541,584	675,766	69,693,741	60,834,532	2,058	56.7%	91,790,842	84.5%	44,602	1,307,609,951	635,379	94.0%	64,156,623	56.5%	4.9%	31,174
1,000,000 or more	1,895	538	27,100,246	684	27,055,230	4,252,824,008	3,463,212	149,441,2													

TABLE 9. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE																									
Income Level	Number of Returns Filed [MFJ/SS]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:				Computed NC Taxable Income [includes returns with deficit]				Tax Liability									
		Balance Tax Due/Overpayment		Overpayment				Additions [§ 105-153.5(c),(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]]		Net Tax Liability		Net Tax Liability							
		Number of Returns	[Net Tax > Pre-payments] [S]	Number of Returns	[Net Tax < Pre-payments] [S]			Other Deductions [S]	Child Deduction [S]	Standard Deduction [S]	Itemized Deductions [S]	Taxable Income [S]	Taxable Income [S]	NCI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2021 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]			Other Deductions [S]	Child Deduction [S]	Number of Returns	Deduction Amount [S]	Number of Returns	Deduction Amount [S]	Taxable Income [S]	Taxable Income [S]	NCI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
A. BY SIZE OF NC TAXABLE INCOME																									
Non Taxable Income	207,562	247	14,710	108,315	71,887,065	4,462,564,269	21,500	431,119,871	3,554,136,927	221,036,000	194,719	4,186,458,500	12,843	520,124,573	(3,588,071,860)	(17,287)	-80.4%	-	-	-	-	-	-	-	-
\$ 1 - 2,000	21,275	5,865	299,254	15,241	9,999,370	698,532,125	32,833	11,561,656	193,482,747	28,688,500	20,386	438,299,000	889	28,320,988	21,302,546	1,001	3.0%	1,118,462	6,957	1,111,505	11.2%	52	5.22%		
2,001 - 4,000	21,345	6,028	840,757	15,241	10,309,783	748,330,694	35,059	20,475,165	204,776,806	30,173,500	20,422	439,073,000	923	30,526,134	64,256,419	3,010	8.6%	3,373,499	21,772	3,351,727	12.8%	157	5.22%		
4,001 - 6,000	21,171	6,036	1,323,165	15,039	10,024,088	801,341,830	37,851	9,424,068	207,838,324	30,620,000	20,251	435,396,500	920	31,152,691	105,758,383	4,995	13.2%	5,552,314	39,627	5,512,687	14.0%	260	5.21%		
6,001 - 10,000	42,444	11,973	3,821,827	30,301	20,019,540	1,748,963,157	41,206	13,503,517	427,035,942	61,479,000	40,606	873,029,000	1,838	61,508,453	339,414,279	7,997	19.4%	17,819,268	150,928	17,668,340	15.9%	416	5.21%		
10,001 - 12,750	28,251	8,132	3,390,658	20,002	13,343,680	1,271,487,470	45,007	12,444,661	302,695,778	37,965,500	27,014	580,801,000	1,237	41,143,532	321,326,321	11,374	25.3%	16,669,718	164,943	16,504,775	16.6%	591	5.20%		
12,751 - 15,000	22,913	6,640	3,159,985	16,161	10,589,449	1,106,088,730	48,273	6,741,511	260,356,541	29,015,500	21,917	471,215,500	996	34,304,878	317,937,822	13,876	27.6%	16,691,710	178,808	16,512,902	16.8%	721	5.19%		
15,001 - 17,000	20,499	5,980	3,102,745	14,434	9,256,685	1,033,894,589	50,436	6,117,396	232,558,508	28,693,500	19,619	421,808,500	880	28,922,687	328,029,240	16,002	31.7%	17,221,565	189,629	17,031,936	17.7%	831	5.19%		
17,001 - 20,000	31,895	9,464	5,217,796	22,302	14,268,856	1,686,817,316	52,887	9,084,379	360,364,190	43,398,000	30,567	657,190,500	1,328	45,073,657	589,875,348	18,494	35.0%	30,668,447	3,328	30,666,877	18.9%	960	5.19%		
20,001 - 21,250	12,859	3,909	2,259,030	8,902	5,641,678	705,247,580	54,845	8,384,452	147,483,053	18,140,500	12,297	264,385,500	562	18,407,726	265,215,253	20,625	37.6%	13,923,818	183,109	13,740,709	19.3%	1,069	5.18%		
21,251 - 25,000	38,378	11,902	7,245,786	26,309	16,446,262	2,230,632,665	58,123	14,382,787	458,076,628	53,695,000	36,771	790,576,500	1,607	55,907,965	886,759,359	23,106	39.8%	46,555,189	600,211	45,954,978	20.4%	1,197	5.18%		
25,001 - 30,000	49,875	16,078	10,374,282	33,587	20,968,759	3,121,588,833	62,588	18,536,722	603,224,687	67,809,500	47,744	1,026,496,000	2,131	71,415,931	1,371,179,437	27,492	43.9%	71,986,913	1,068,660	70,918,253	22.3%	1,422	5.17%		
30,001 - 40,000	93,996	33,047	22,535,656	60,507	37,090,763	6,558,260,057	69,772	36,273,018	1,126,166,336	105,058,500	89,721	1,929,001,500	4,275	143,821,403	3,290,485,336	35,007	50.2%	172,750,417	2,715,893	170,034,524	25.9%	1,809	5.17%		
40,001 - 50,000	94,527	36,871	26,247,334	57,160	33,756,312	7,398,524,680	78,269	37,121,863	1,000,500,446	98,624,500	90,303	1,941,514,500	4,224	145,113,637	4,249,893,460	44,960	57.4%	223,119,474	4,166,666	218,952,808	33.4%	2,316	5.15%		
50,001 - 60,000	88,271	36,695	27,404,077	51,072	29,908,993	7,654,115,979	86,712	46,068,802	827,012,392	74,386,000	83,980	1,805,570,000	4,291	144,519,911	4,848,696,478	54,930	63.3%	254,556,726	5,013,204	249,543,522	40.5%	2,827	5.15%		
60,001 - 75,000	126,848	56,622	44,182,717	69,601	39,675,282	12,373,889,882	97,549	65,290,242	1,001,939,812	89,546,000	120,503	2,590,814,500	6,345	210,368,129	8,546,511,683	67,376	69.1%	448,692,046	9,136,737	439,555,309	50.8%	3,465	5.14%		
75,001 - 80,000	36,339	16,953	14,128,854	19,178	11,344,829	2,891,217,565	107,081	21,858,633	278,085,160	15,337,500	34,165	734,547,500	2,174	72,165,207	2,816,940,831	77,518	72.4%	147,889,409	3,262,812	144,626,597	56.1%	3,980	5.13%		
80,001 - 100,000	135,338	65,206	58,422,812	69,419	41,705,433	15,995,446,765	118,189	88,761,531	919,672,215	44,041,000	126,275	2,714,912,500	9,063	299,033,924	12,106,548,657	89,454	75.7%	635,593,848	14,678,175	620,915,673	62.8%	4,588	5.13%		
100,001 - 120,000	104,688	52,928	54,976,182	51,198	33,348,293	14,391,540,940	137,471	89,153,683	917,934,788	94,000	95,874	2,061,291,000	8,814	284,370,527	11,462,150,308	109,489	79.6%	601,762,902	14,610,454	587,152,448	69.3%	5,609	5.12%		
120,001 - 160,000	133,892	68,532	92,155,096	64,584	49,548,163	22,245,276,389	166,143	169,138,649	891,905,382	824,500	118,525	2,548,287,500	15,367	503,575,884	18,469,821,772	137,946	83.0%	969,665,670	25,487,048	944,178,622	73.8%	7,052	5.11%		
160,001 - 200,000	75,603	39,551	71,819,443	35,599	34,871,009	15,626,383,724	206,690	150,619,618	525,279,660	366,500	63,816	1,372,044,000	11,787	400,436,462	13,878,672,720	178,285	86.3%	707,641,021	18,968,445	688,672,576	76.8%	9,109	5.11%		
200,001 or more	190,653	102,041	713,075,858	87,489	431,032,150	119,002,068,968	624,181	4,064,313,349	3,553,111,862	758,500	131,731	2,832,216,500	58,922	4,138,647,208	112,541,648,247	590,296	94.6%	5,908,436,589	436,171,260	5,472,265,329	77.9%	28,703	4.86%		
TOTAL	1,598,622	600,700	1,165,998,022	891,641	955,030,444	244,752,214,206	153,102	5,330,375,573	17,743,637,734	1,080,605,500	1,447,206	31,114,929,000	151,416	7,308,861,507	192,834,556,038	141,204	78.8%	10,312,189,005	537,176,928	9,775,012,077	63.7%	6,115	4.98%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	16,368	318	2,753,449	5,009	15,549,759	(1,280,109,759)	(78,208)	634,100,941	158,571,158	17,232,500	14,967	321,790,500	1,401	30,895,775	(1,174,498,751)	(71,756)	91.7%	[D]	[D]	5,213,655	45.8%	319	-0.41%		
\$ 1 - 3,999	15,583	84	209,090	4,534	1,449,546	28,145,870	1,806	12,033,007	7,519,201	10,732,500	15,257	328,025,500	326	9,735,298	(315,833,622)	(20,268)	-112.1%	[D]	[D]	293,167	41.5%	19	1.04%		
4,000 - 9,999	26,734	144	199,583	12,554	3,869,490	191,853,540	7,176	15,321,495	13,877,461	22,585,000	26,142	562,053,000	592	17,441,181	(408,781,607)	(15,291)	-213.1%	[D]	[D]	371,453	29.9%	14	0.19%		
10,000 - 14,999	29,613	203	224,221	16,645	6,094,287	372,332,366	12,573	14,727,658	23,616,126	31,002,500	28,949	622,403,500	664	19,619,309	(309,581,411)	(10,454)	-83.1%	[D]	[D]	385,986	1.9%	13	0.09%		
15,000 - 19,999	34,395	283	309,905	21,349	9,813,934	602,896,262	17,529	17,919,227	17,529,227	33,658	723,647,000	737	22,497,871	(219,648,181)	(6,386)	-36.4%	[D]	[D]	540,462	0.9%	16	0.10%			
20,000 - 24,999	38,756	3,319	638,296	25,890	14,496,405	873,876,603	22,548	18,571,804	93,936,825	54,432,500	37,832	813,388,000	924	27,657,221	(96,966,139)	(2,502)	-11.1%	[D]	[D]	1,537,622	1.5%	40	0.18%		
25,000 - 29,999	42,365	9,097	2,071,297	28,650	17,695,288	1,165,076,513	27,501	25,846,894	150,829,897	68,095,000	41,195	885,692,500	1,170	34,727,976	51,578,034	1,217	4.4%	7,093,276	54,592	7,038,684	4.4%	166	0.60%		
30,000 - 39,999	87,848	21,618	8,401,376	61,435	38,299,722	3,077,492,690	35,032	53,650,990	404,897,864	163,735,000	85,388	1,835,842,000	2,460	76,610,498	650,058,324	7,400	21.1%	40,993,887	467,025	40,526,862	8.8%	461	1.32%		
40,000 - 49,999	99,830	24,148	13,468,961	61,929	36,602,692	4,043,776,521	45,004	48,359,354	526,543,251	144,657,500	87,117	1,873,015,500	2,736	86,245,096	1,461,674,528	16,267	36.1%	82,235,516	1,113,425	81,122,091	15.4%	903	2.01%		
50,000 - 59,999	92,333	27,025	16,504,026	61,284	36,185,178	5,079,502,128	55,015	48,139,502	680,813,145	142,562,000	89,256	1,919,000,000	3,074	97,781,409	2,287,481,076	24,775	45.0%	125,020,719	1,954,046	123,066,673	22.9%	1,333	2.42%		
60,000 - 69,999	96,095	32,546	20,491,296																						

TABLE 9A. TAX YEAR 2021 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:				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 [\$]	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 TY2021 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 [\$]			Number of Returns Filed	Deductions [\$]	% of R MFJ/SS Returns Filed [%]	Standard Deduction Amount [21,500] [\$]									% of R MFJ/SS SD/ID Value Amount [%]	
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	207,562	213	13,147	101,008	57,900,349	3,872,313,357	19,887	323,342,740	3,169,164,689	194,719	93.8%	4,186,458,500	88.9%	(3,159,967,092)	(16,228)	-81.6%	-	-	-	-	
\$ 1 - 2,000	21,275	5,632	287,785	14,600	9,252,047	646,240,735	31,700	10,937,301	198,449,448	20,386	95.8%	438,299,000	93.9%	20,429,588	1,002	3.2%	1,066,340	95.9%	10.7%	52	5.22%
2,001 - 4,000	21,345	5,777	803,596	14,570	9,397,529	691,342,464	33,853	18,764,179	209,565,675	20,422	95.7%	439,073,000	93.5%	61,467,968	3,010	8.9%	3,207,336	95.7%	12.3%	157	5.22%
4,001 - 6,000	21,171	5,754	1,260,110	14,403	9,228,560	742,910,433	36,685	6,706,175	213,096,856	20,251	95.7%	435,396,500	93.3%	101,123,252	4,993	13.6%	3,272,553	95.6%	13.4%	260	5.21%
6,001 - 10,000	42,444	11,440	3,638,280	29,002	18,359,143	1,624,310,633	40,002	11,844,842	438,354,646	40,606	95.7%	873,029,000	93.4%	324,771,829	7,998	20.0%	16,909,510	95.7%	15.2%	416	5.21%
10,001 - 12,750	28,251	7,737	3,218,513	19,165	12,061,536	1,179,245,419	43,653	9,029,654	300,222,633	27,014	95.6%	580,801,000	93.4%	307,251,440	11,374	26.1%	15,975,487	95.6%	15.9%	591	5.20%
12,751 - 15,000	22,913	6,350	3,010,674	15,463	9,624,686	1,028,977,930	46,949	5,616,974	259,231,200	21,917	95.7%	471,215,500	93.2%	304,148,204	13,877	29.6%	15,799,264	95.7%	16.0%	721	5.19%
15,001 - 17,000	20,499	5,703	2,955,420	13,832	8,457,103	962,275,412	49,201	5,112,657	234,637,723	19,619	95.7%	421,808,500	93.6%	313,941,846	16,002	32.5%	16,296,758	95.7%	16.9%	831	5.19%
17,001 - 20,000	31,895	9,047	4,959,072	21,398	13,013,765	1,579,498,380	51,673	7,507,648	364,490,783	30,567	95.8%	657,190,500	93.6%	565,324,745	18,495	35.8%	29,338,871	95.9%	18.2%	960	5.19%
20,001 - 21,250	12,859	3,732	2,146,281	8,518	5,149,140	662,188,213	53,850	4,002,027	148,175,900	12,297	95.6%	264,385,500	93.5%	253,629,050	20,625	38.3%	13,144,242	95.7%	18.4%	1,069	5.18%
21,251 - 25,000	38,378	11,397	6,883,590	25,212	14,896,462	2,090,638,552	56,856	10,867,888	461,362,042	36,771	95.8%	790,576,500	93.4%	849,567,898	23,104	40.6%	44,037,640	95.8%	19.5%	1,198	5.18%
25,001 - 30,000	49,875	15,358	9,797,736	32,187	19,102,556	2,928,633,100	61,340	16,131,882	605,757,500	47,744	95.7%	1,026,496,000	93.5%	1,312,511,932	27,491	44.8%	67,883,734	95.7%	21.4%	1,422	5.17%
30,001 - 40,000	93,996	31,610	21,212,556	57,684	33,350,597	6,147,513,407	68,518	32,311,554	1,109,868,775	89,721	95.9%	1,929,001,500	93.1%	3,140,954,686	35,008	51.1%	162,306,502	95.5%	24.8%	1,809	5.17%
40,001 - 50,000	94,527	35,382	24,673,141	54,439	30,005,294	6,955,033,965	77,019	32,167,825	985,953,840	90,303	95.5%	1,941,514,500	93.0%	4,059,733,450	44,957	58.4%	209,135,145	95.5%	31.9%	2,316	5.15%
50,001 - 60,000	88,271	35,154	25,542,658	48,341	26,148,908	7,178,402,572	85,478	39,598,885	799,445,771	83,980	95.1%	1,805,570,000	92.6%	4,612,985,686	54,930	64.3%	237,413,146	95.1%	38.5%	2,827	5.15%
60,001 - 75,000	126,848	54,266	41,296,425	65,639	34,570,954	11,040,812,437	96,303	55,563,574	951,061,525	120,503	95.0%	2,590,814,500	92.5%	8,118,499,986	67,372	70.0%	417,590,103	95.0%	48.3%	3,465	5.14%
75,001 - 80,000	36,339	16,126	13,066,772	17,837	9,636,290	3,612,820,537	105,746	18,105,195	248,022,151	34,165	94.0%	734,547,500	91.1%	2,648,356,801	77,517	73.3%	135,973,691	94.0%	52.7%	3,980	5.13%
80,001 - 100,000	135,338	61,682	53,391,741	63,914	34,467,636	14,743,488,199	116,757	73,109,453	810,561,358	126,275	93.3%	2,714,912,500	90.1%	11,291,123,794	89,417	76.6%	579,185,125	93.3%	58.6%	4,587	5.13%
100,001 - 120,000	104,688	49,368	49,529,807	45,991	26,543,989	13,033,135,083	135,940	69,466,309	547,656,175	95,874	91.6%	2,061,291,000	87.9%	10,493,654,217	109,453	80.5%	537,498,527	91.5%	63.4%	5,606	5.12%
120,001 - 160,000	133,892	62,200	80,924,628	55,619	37,667,515	19,433,472,341	163,961	130,075,050	683,277,405	118,525	88.5%	2,548,287,500	83.5%	16,331,982,486	137,794	84.0%	834,653,628	88.4%	65.2%	7,042	5.11%
160,001 - 200,000	75,603	34,494	61,004,665	28,919	24,175,015	13,017,777,608	204,021	113,609,677	393,773,826	63,816	84.4%	1,372,044,000	77.4%	11,367,569,459	178,130	87.3%	580,522,187	84.3%	64.8%	9,097	5.11%
200,001 or more	190,653	75,218	424,830,431	55,679	155,145,332	59,912,088,870	454,806	1,411,112,512	1,480,616,880	131,731	69.1%	2,832,216,500	40.6%	57,010,368,002	432,779	95.2%	2,841,279,591	51.9%	40.4%	21,569	4.98%
TOTAL	1,598,622	543,640	834,447,027	803,420	598,154,106	173,652,119,646	119,991	2,404,984,721	14,612,746,141	1,447,206	90.5%	31,114,929,000	81.0%	130,329,429,226	106,579	75.1%	6,764,489,380	69.2%	44.1%	4,674	5.07%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	16,368	288	2,191,796	4,530	13,182,612	(1,100,140,780)	(73,504)	509,132,300	143,901,124	14,967	91.4%	321,790,500	91.2%	(1,056,700,104)	(70,602)	96.1%	3,994,473	76.6%	35.1%	267	-0.36%
\$ 1 - 3,999	15,583	71	127,384	4,436	1,332,119	27,529,927	1,804	9,810,165	17,733,245	15,257	97.9%	328,025,500	97.1%	(308,418,653)	(20,215)	-1120.3%	206,494	70.4%	29.2%	14	0.75%
4,000 - 9,999	26,734	123	155,820	12,107	3,508,073	187,503,192	7,172	11,365,295	34,683,624	26,142	97.8%	562,053,000	97.0%	(397,868,137)	(15,219)	-212.2%	255,048	68.7%	20.6%	10	0.14%
10,000 - 14,999	29,613	187	193,737	16,306	5,789,017	364,012,308	12,574	12,513,893	52,155,297	28,949	97.8%	622,403,500	96.0%	(298,032,596)	(10,295)	-81.9%	321,060	83.2%	1.6%	11	0.09%
15,000 - 19,999	34,395	272	295,921	20,951	9,358,030	589,913,870	17,527	16,296,777	91,178,359	33,658	97.9%	723,647,000	97.0%	(208,614,712)	(6,198)	-35.4%	509,333	94.2%	0.8%	15	0.09%
20,000 - 24,999	38,756	3,289	571,866	25,332	13,958,638	852,998,747	22,547	15,799,422	142,705,066	37,832	97.6%	813,388,000	96.7%	(87,294,897)	(2,307)	-10.2%	1,434,572	93.3%	1.4%	38	0.17%
25,000 - 29,999	42,365	8,980	1,984,303	27,938	16,983,551	1,132,840,790	27,499	21,576,584	209,489,167	41,195	97.2%	885,692,500	96.2%	59,235,707	1,438	5.2%	6,880,819	97.8%	4.3%	167	0.61%
30,000 - 39,999	87,848	21,170	8,177,543	59,931	36,669,893	2,991,084,429	35,029	42,186,044	541,076,192	85,388	97.2%	1,835,842,000	96.0%	656,352,281	7,687	21.9%	39,852,644	98.3%	8.7%	467	1.33%
40,000 - 49,999	89,853	23,564	13,162,961	60,133	34,560,089	3,290,487,949	45,003	42,365,803	634,052,358	87,117	97.0%	1,873,015,500	95.6%	1,455,785,587	16,711	37.1%	79,947,198	98.6%	15.2%	918	2.04%
50,000 - 59,999	92,330	26,237	15,926,983	59,956	33,647,794	4,910,509,000	55,016	40,019,445	773,714,976	89,256	96.7%	1,919,004,000	95.2%	2,257,809,469	25,296	46.0%	120,706,187	98.1%	22.4%	1,352	2.46%
60,000 - 69,999	96,095	31,642	19,723,517	58,208	30,701,848	6,022,062,235	65,011	40,554,521	859,340,911	92,632	96.4%	1,991,588,000	94.6%	3,211,688,565	34,671	53.3%	168,965,830	97.8%	31.6%	1,824	2.81%
70,000 - 74,999	48,205	16,821	10,784,329	28,324	14,726,143	3,365,635,733	72,499	19,692,361	462,593,811	46,423	96.3%	998,094,500	94.5%	1,924,639,783	41,459	57.2%	100,574,743	97.2%	38.3%	2,166	2.99%
75,000 - 79,999	48,592	17,538	11,671,755	27,859	14,510,854	3,610,323,259	77,503	23,532,484	489,170,514	46,583	95.9%	1,001,534,500	93.8%	2,143,150,729	46,007	59.4%	111,841,197	97.2%	43.4%	2,401	3.10%
80,000 - 89,999	96,206	37,323	25,135,823	52,399	26,719,775	7,805,064,532	84,963	42,035,360	1,004,195,656	91,864	95.5%	1,975,076,000	93.3%	4,867,828,236	52,990	62.4%	253,022,415	96.9%	49.9%	2,754	3.24%
90,000 - 99,999	93,074	37,391	27,093,812	48,990	25,188,967	8,379,490,531	94,941	44,211,422	1,064,341,711	88,260	94.8%	1,897,590,000	92.3%	5,461,770,242	61,883	65.2%	282,965,306	96.3%	56.7%	3,206	3.38%
100,000 - 149,999	338,002	149,553	134,506,122	157,239	91,093,812	37,91															

TABLE 9B. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: MARRIED FILING JOINTLY/SURVIVING SPOUSE-ITEMIZED DEDUCTIONS																							
Income Level	Aggregate Number of Returns Filed Resident [MFJ/SS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:					Computed NC Taxable Income [includes returns with deficit]				Net Tax Liability						
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(2)]		Itemized Deductions††:			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 TY2021 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 [§ 105-153.6]	Deductions [§ 105-153.6]	Number of Returns Filed	% of R MFJ/SS Returns Filed [%]	Deduction Amount [S]									% of R MFJ/SS SD/ID Value [%]	Average ID Value [S]	
A. BY SIZE OF NC TAXABLE INCOME																							
NC TI Level																							
No Taxable Income	207,562	34	1,563	7,307	13,986,716	590,250,912	45,959	107,777,131	606,008,238	12,843	6.2%	520,124,573	11.1%	40,499	(428,104,768)	(33,334)	-72.5%	-	-	-	-	-	-
\$ 1 - 2,000	21,275	233	11,469	641	747,323	52,291,390	58,820	624,355	23,721,799	889	4.2%	28,320,988	6.1%	31,857	872,958	982	1.7%	45,165	4.1%	0.5%	51	5.17%	
2,001 - 4,000	21,345	251	37,161	671	912,254	56,988,230	61,742	1,710,986	25,384,631	923	4.3%	30,526,134	6.5%	33,073	2,788,451	3,021	4.9%	144,391	4.3%	0.6%	156	5.18%	
4,001 - 6,000	21,171	282	63,055	636	795,528	58,431,397	63,512	2,717,893	25,361,468	920	4.3%	31,152,691	6.7%	33,862	4,635,131	5,038	7.9%	240,134	4.4%	0.6%	261	5.18%	
6,001 - 10,000	42,444	533	183,547	1,299	1,660,397	124,652,524	67,820	1,658,675	50,160,296	1,838	4.3%	61,508,453	6.7%	33,465	14,642,450	7,967	11.7%	758,830	4.3%	0.7%	413	5.18%	
10,001 - 12,750	28,251	395	172,145	837	1,282,144	92,242,051	74,569	3,415,007	40,438,645	1,237	4.4%	41,143,532	6.6%	33,261	14,074,881	11,378	15.3%	729,288	4.4%	0.7%	590	5.18%	
12,751 - 15,000	22,913	290	149,311	698	964,763	77,110,800	77,420	1,124,537	30,140,841	996	4.3%	34,304,878	6.8%	34,443	13,789,618	13,845	17.9%	713,638	4.3%	0.7%	717	5.18%	
15,001 - 17,000	20,499	277	147,325	602	799,582	68,619,177	77,976	1,004,739	26,613,835	880	4.3%	28,922,687	6.4%	32,865	14,087,394	16,008	20.5%	735,178	4.3%	0.8%	835	5.22%	
17,001 - 20,000	31,895	417	258,724	904	1,255,091	107,318,936	80,812	1,576,731	39,271,407	1,328	4.2%	45,073,657	6.4%	33,941	24,550,603	18,487	22.9%	1,267,986	4.1%	0.8%	955	5.16%	
20,001 - 21,250	12,859	177	112,749	384	492,538	43,059,367	76,618	4,382,425	17,447,863	562	4.4%	18,407,726	6.5%	32,754	11,586,203	20,616	26.9%	596,467	4.3%	0.8%	1,061	5.15%	
21,251 - 25,000	38,378	505	362,196	1,097	1,543,802	139,994,113	87,115	3,514,899	50,409,586	1,607	4.2%	55,997,965	6.6%	34,790	37,191,461	23,143	26.6%	1,917,338	4.2%	0.8%	1,193	5.16%	
25,001 - 30,000	49,875	720	576,546	1,400	1,866,203	192,955,733	90,547	2,404,840	65,277,137	2,131	4.3%	71,415,931	6.5%	33,513	58,667,505	27,531	30.4%	3,034,519	4.3%	1.0%	1,424	5.17%	
30,001 - 40,000	93,996	1,437	1,323,100	2,823	3,740,166	410,746,650	96,081	3,961,464	121,356,061	4,275	4.5%	143,821,403	6.9%	33,642	149,530,650	34,978	36.4%	4,728,022	4.5%	1.2%	1,808	5.17%	
40,001 - 50,000	94,527	1,489	1,574,193	2,721	3,751,018	443,490,715	104,993	4,954,308	113,171,106	4,224	4.5%	145,113,637	7.0%	34,355	190,160,010	45,019	42.9%	9,817,663	4.5%	1.5%	2,324	5.16%	
50,001 - 60,000	88,271	1,541	1,861,419	2,731	3,760,085	475,713,407	110,863	6,469,917	101,952,621	4,291	4.9%	144,519,911	7.4%	33,680	235,710,792	54,931	49.5%	12,130,376	4.9%	2.0%	2,827	5.15%	
60,001 - 75,000	126,848	2,356	2,886,292	3,962	5,104,327	769,077,445	121,210	9,726,668	140,424,287	6,345	5.0%	210,368,129	7.5%	33,155	428,011,697	67,457	55.7%	21,965,206	5.0%	2.5%	3,462	5.13%	
75,001 - 80,000	36,339	827	1,062,082	1,341	1,708,539	278,397,028	128,058	3,752,718	41,400,509	2,174	6.0%	72,165,207	8.9%	33,195	168,584,030	77,546	60.6%	8,652,906	6.0%	3.4%	3,980	5.13%	
80,001 - 100,000	135,338	3,524	5,030,441	5,505	7,237,797	1,251,958,566	138,140	15,652,078	153,151,857	9,063	6.7%	299,033,924	9.9%	32,865	815,424,863	89,973	65.1%	41,730,548	6.7%	4.2%	4,604	5.12%	
100,001 - 120,000	104,688	3,560	5,447,006	5,207	6,804,304	1,358,405,857	154,119	19,687,374	125,226,613	8,814	8.4%	284,370,527	12.1%	32,264	968,496,091	109,882	71.3%	49,653,921	8.5%	5.9%	5,634	5.13%	
120,001 - 160,000	133,892	6,332	11,230,467	8,965	11,880,648	2,811,804,048	182,977	39,063,599	209,452,477	15,367	11.5%	503,575,884	16.5%	32,770	2,137,839,286	139,119	76.0%	109,524,994	11.6%	8.6%	7,127	5.12%	
160,001 - 200,000	75,603	5,057	10,814,778	6,680	10,695,994	2,606,606,116	221,142	37,009,941	131,872,334	11,787	15.6%	400,436,462	22.6%	33,973	2,111,307,261	179,122	81.0%	108,150,389	15.7%	12.1%	9,175	5.12%	
200,001 or more	190,653	26,823	288,245,427	31,810	275,887,118	59,089,980,098	1,002,851	2,653,200,837	2,073,253,482	58,922	30.9%	4,138,647,208	59.4%	70,239	55,531,280,245	942,454	94.0%	2,630,985,738	48.1%	37.4%	44,652	4.74%	
TOTAL	1,598,622	57,060	331,550,996	88,221	356,876,339	71,100,094,560	469,568	2,925,390,852	4,211,497,093	151,416	9.5%	7,308,861,507	19.0%	48,270	62,505,126,812	454,152	87.9%	3,010,522,697	30.8%	19.6%	19,882	4.78%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	16,368	30	561,653	479	2,367,147	(179,968,979)	(128,458)	124,968,641	31,902,534	1,401	8.6%	30,895,775	8.8%	22,053	(11,798,647)	(84,082)	65.5%	1,219,182	23.4%	10.7%	870	-0.68%	
\$ 1 - 3,999	15,583	13	81,706	98	117,427	615,943	1,889	2,222,842	518,456	326	2.1%	9,735,298	2.9%	29,863	(71,494,969)	(22,745)	-1203.8%	86,673	29.6%	12.3%	266	14.07%	
4,000 - 9,999	26,734	21	43,763	248	361,417	4,350,348	7,349	3,956,200	1,778,837	592	2.2%	17,441,181	3.0%	29,461	(10,913,470)	(18,435)	-250.9%	116,405	31.3%	9.4%	197	2.68%	
10,000 - 14,999	29,613	16	30,484	339	305,270	8,320,058	12,530	2,213,765	2,463,329	664	2.2%	19,619,309	3.1%	29,547	(11,548,815)	(17,393)	-138.8%	64,926	16.8%	0.3%	98	0.78%	
15,000 - 19,999	34,395	11	13,984	398	455,904	12,982,392	17,615	1,622,450	3,140,440	737	2.1%	22,497,871	3.0%	30,526	(11,033,469)	(14,971)	-85.0%	31,129	5.8%	0.1%	42	0.24%	
20,000 - 24,999	38,756	30	66,430	558	537,767	20,877,856	22,959	2,772,382	5,664,259	924	2.4%	27,657,221	3.3%	29,932	(9,671,242)	(10,467)	-46.3%	103,050	6.7%	0.1%	112	0.49%	
25,000 - 29,999	42,365	117	86,994	712	711,737	32,235,723	27,552	4,270,310	9,435,730	1,170	2.8%	34,727,976	3.8%	29,682	(7,657,673)	(6,545)	-23.8%	157,865	2.2%	0.1%	135	0.49%	
30,000 - 39,999	87,848	448	223,833	1,504	1,629,829	86,408,261	35,125	11,464,952	27,556,672	2,460	2.8%	76,610,498	4.0%	31,142	(6,293,957)	(2,559)	-7.3%	674,218	1.7%	0.1%	274	0.78%	
40,000 - 49,999	89,853	584	306,000	1,796	2,042,603	123,288,572	45,062	5,993,551	37,148,086	2,736	3.0%	86,245,096	4.4%	31,522	5,888,941	2,152	4.8%	1,174,893	1.4%	0.2%	429	0.95%	
50,000 - 59,999	92,330	788	577,043	2,028	2,537,384	168,993,128	54,975	8,120,057	49,660,169	3,074	3.3%	97,781,409	4.8%	31,809	29,671,607	9,652	17.6%	2,360,486	1.9%	0.4%	768	1.40%	
60,000 - 69,999	96,095	904	767,779	2,337	2,768,937	225,500,604	65,117	10,421,632	64,705,389	3,463	3.6%	113,000,185	5.4%	32,631	58,216,662	16,811	25.8%	3,778,277	2.2%	0.7%	1,091	1.68%	
70,000 - 74,999	48,205	466	428,413	1,201	1,767,956	129,279,697	72,548	18,739,663	39,711,976	1,782	3.7%	58,153,721	5.5%	32,634	50,153,063	28,144	38.8%	2,927,477	2.8%	1.1%	1,643	2.26%	
75,000 - 79,999	48,592	529	552,919	1,384	1,669,486	155,742,505	77,522	5,921,107	39,589,954	2,009	4.1%	66,307,892	6.2%	33,005	55,765,766	27,758	35.8%	3,234,683	2.8%	1.3%	1,610	2.08%	
80,000 - 89,999	96,206	1,266	1,190,250	2,875	3,746,974	369,492,209	85,097	9,571,014	93,498,527	4,342	4.5%	142,149,254	6.7%	32,738	143,415,442	33,030	38.8%	8,136,444	3.1%	1.6%	1,874	2.20%	
90,000 - 99,999	93,074	1,558	1,660,952	3,040	3,717,961	457,621,635	95,061	12,626,811	112,746,243	4,814	5.2%	158,437,353	7.7%	32,912	199,064,850	41,351	43.5%	11,000,391	3.7%	2.2%	2,285	2.40%	
100,000 - 149,999	338,002	9,439	12,105,307	16,539	19,654,666	3,341,306,090	125,072	68,708,116	602,377,419	26,715	7.9%	874,383,822	11.6%	32,730	1,93								

TABLE 10. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: MARRIED FILING SEPARATELY																											
Income Level	Number of Returns Filed Resident [MFS]	D-400 Filing Financial Statistics: Balance Tax Due/Overpayment				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]			Tax Liability										
		Balance Tax Due		Overpayment				Additions [§ 105-153.5(c),(c); § 105-153.6]			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	[Net Tax] > Pre-payments [S]	Number of Returns	[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 TY2021 Tax Liability [%]						Average per Return* [S]	Effective Tax Rate††† [%]							
		Number of Returns	Amount [S]	Number of Returns	Amount [S]			Number of Returns	Amount [S]	Number of Returns	Deduction Amount [S]	Number of Returns	Deduction Amount [S]	Number of Returns	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 TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
A. BY SIZE OF NC TAXABLE INCOME																											
No Taxable Income	13,802	22	937	6,170	2,245,542	105,557,987	7,648	34,722,362	145,814,524	10,533,000	12,365	132,923,750	1,437	26,633,368	(175,624,293)	(12,725)	-166.4%	-	-	-	-	-	-	-	-	-	-
\$ 1 - 2,000	2,078	671	33,316	1,381	469,571	31,566,727	15,191	3,233,424	8,878,768	1,372,500	1,918	20,618,500	160	1,828,196	2,102,187	1,012	6.7%	110,364	1,101	109,263	1.1%	53	5.20%				
2,001 - 4,000	2,206	801	101,909	1,380	426,680	40,050,246	18,155	3,213,934	8,309,598	1,342,500	2,048	22,016,000	158	2,093,241	6,610,841	2,997	16.5%	347,078	4,192	342,886	1.3%	155	5.19%				
4,001 - 6,000	2,165	867	170,628	1,279	433,079	43,175,331	19,942	2,478,805	7,608,664	1,060,000	2,031	21,833,250	134	2,124,259	10,796,963	4,987	25.0%	566,861	6,245	560,616	1.4%	259	5.19%				
6,001 - 10,000	4,618	1,788	457,229	2,794	833,997	105,041,291	22,746	5,068,804	15,025,001	2,660,500	4,315	46,386,250	303	4,368,893	37,107,451	8,035	35.3%	1,948,113	25,785	1,922,328	1.7%	416	5.18%				
10,001 - 12,750	3,633	1,515	469,508	2,088	607,728	93,001,479	25,599	431,730	9,909,978	2,113,000	3,388	36,421,000	245	3,535,151	41,454,080	11,410	44.6%	2,176,331	28,575	2,147,756	2.1%	591	5.18%				
12,751 - 15,000	3,134	1,304	439,867	1,794	471,339	86,241,694	27,518	452,197	7,338,918	1,821,500	2,977	32,002,750	157	2,323,067	43,446,656	13,863	50.4%	2,280,959	33,815	2,247,144	2.3%	717	5.17%				
15,001 - 17,000	2,814	1,221	393,581	1,573	444,891	82,546,070	29,334	462,819	5,655,349	1,262,000	2,640	28,380,000	174	2,663,843	45,047,697	16,008	54.6%	2,365,029	39,496	2,325,533	2.4%	826	5.16%				
17,001 - 20,000	4,507	1,900	678,148	2,563	700,615	144,270,196	32,010	2,552,716	14,220,427	1,851,500	4,242	45,601,500	265	3,544,409	48,501,465	18,527	57.9%	4,383,831	66,401	4,317,430	2.7%	958	5.17%				
20,001 - 21,250	1,931	802	293,770	1,107	263,379	64,296,402	33,297	1,261,265	3,513,048	740,000	1,822	19,586,500	109	1,893,916	39,824,203	20,624	61.9%	2,090,780	33,525	2,057,255	2.9%	1,065	5.17%				
21,251 - 25,000	5,955	2,525	883,787	3,366	868,078	214,575,522	36,033	517,433	9,564,298	2,375,000	5,640	60,630,000	315	4,957,274	137,566,383	23,101	64.1%	7,222,226	126,797	7,095,429	3.1%	1,192	5.16%				
25,001 - 30,000	7,436	3,206	1,239,115	4,166	1,014,806	298,030,800	40,079	1,994,600	10,967,579	4,079	6,967	74,895,250	469	6,715,067	204,210,720	27,462	68.5%	10,721,126	199,186	10,521,940	3.3%	1,415	5.15%				
30,001 - 40,000	13,456	6,195	2,668,216	7,124	1,787,306	637,335,898	47,364	2,432,949	18,768,382	3,164,500	12,398	133,278,500	1,058	16,060,025	468,497,440	34,817	73.5%	24,596,146	491,162	24,104,984	3.7%	1,791	5.15%				
40,001 - 50,000	10,852	5,131	2,552,716	5,566	1,464,279	620,525,798	57,181	1,661,833	15,123,733	1,346,500	9,702	104,296,500	1,150	16,398,329	485,022,569	44,694	78.2%	25,463,679	639,623	24,824,056	3.8%	2,288	5.12%				
50,001 - 60,000	7,421	3,570	2,081,336	3,756	1,138,285	498,828,895	67,219	1,906,626	10,913,832	[D]	6,421	69,025,750	1,000	15,058,242	405,737,697	54,674	81.3%	21,301,265	513,347	20,787,918	3.4%	2,801	5.12%				
60,001 - 75,000	6,980	3,361	2,559,393	3,509	1,360,951	556,291,941	79,698	3,217,389	13,607,719	[D]	5,820	62,565,000	1,160	17,192,919	466,143,692	66,783	83.8%	24,472,539	757,887	23,714,652	2.7%	3,398	5.09%				
75,001 - 80,000	1,554	749	655,401	787	359,246	140,887,808	90,661	969,201	3,224,342	[D]	1,234	13,265,500	320	4,984,986	120,382,181	77,466	85.4%	6,320,073	186,383	6,133,690	2.4%	3,947	5.10%				
80,001 - 100,000	4,609	2,148	2,286,566	2,404	1,189,713	473,013,193	102,628	2,902,152	9,329,111	[D]	3,504	37,668,000	1,105	18,061,185	410,857,049	89,142	86.9%	21,570,016	737,262	20,832,754	2.1%	4,520	5.07%				
100,001 - 120,000	2,675	1,294	1,628,466	1,346	990,320	328,868,692	122,948	7,225,468	5,901,742	[D]	1,939	20,844,250	736	12,592,964	292,255,204	109,254	88.9%	15,343,888	602,867	14,740,521	1.7%	5,510	5.04%				
120,001 - 160,000	2,577	1,309	2,264,371	1,239	958,536	390,598,698	151,571	4,196,589	8,870,746	[D]	1,768	19,006,000	809	13,507,784	353,410,757	137,140	90.5%	18,554,072	703,282	17,850,790	1.4%	6,927	5.05%				
160,001 - 200,000	1,138	607	1,532,419	515	498,963	218,640,851	192,127	2,884,644	3,916,945	[D]	688	7,396,000	450	8,537,985	201,674,565	177,218	92.2%	10,587,908	425,817	10,162,091	1.1%	8,930	5.04%				
200,001 or more	2,184	1,167	12,494,785	988	13,771,568	1,679,372,577	768,943	140,441,513	123,873,127	[D]	1,031	11,083,250	1,153	56,104,815	1,628,752,898	745,766	97.0%	85,509,519	10,961,977	74,547,542	1.1%	34,133	4.58%				
TOTAL	107,725	42,153	35,885,509	56,895	32,304,271	6,852,718,096	63,613	206,602,362	455,236,331	33,453,000	94,858	1,019,723,500	12,867	242,129,222	5,308,778,405	58,393	77.5%	287,931,303	16,584,725	271,346,578	1.8%	2,519	4.95%				
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI	1,936	36	120,920	339	411,509	(85,320,897)	(44,071)	38,721,860	12,389,177	1,385,000	1,557	16,737,750	379	1,839,500	(78,950,464)	(40,780)	92.5%	[D]	[D]	195,524	1.7%	101	-0.23%				
\$ 1 - 3,999	2,351	82	44,753	886	165,443	4,450,520	1,893	2,437,171	1,567,590	2,015,000	2,185	23,488,750	166	865,393	(21,049,042)	(8,953)	-473.0%	[D]	[D]	85,941	12.2%	37	1.93%				
4,000 - 9,999	4,617	116	42,416	2,568	552,541	33,158,194	7,182	1,260,916	6,569,048	3,257,500	4,376	47,042,000	241	1,980,398	(24,429,836)	(5,291)	-73.7%	[D]	[D]	72,151	5.8%	16	0.22%				
10,000 - 14,999	4,881	992	156,854	3,031	852,333	61,102,160	12,518	1,306,217	7,973,284	3,272,500	4,623	49,697,250	258	2,389,239	(923,896)	(189)	-1.5%	[D]	[D]	424,923	2.1%	87	0.70%				
15,000 - 19,999	5,332	1,680	428,188	3,211	922,309	93,489,971	17,534	1,684,098	9,108,905	3,985,000	5,104	54,868,000	228	2,455,586	4,643	26.5%	[D]	[D]	1,531,765	2.5%	287	1.64%					
20,000 - 24,999	6,255	2,280	671,793	3,651	949,155	141,348,472	22,598	831,504	11,454,079	3,270,000	6,001	64,510,750	254	2,955,000	59,990,147	9,591	42.4%	[D]	[D]	3,273,384	3.1%	523	2.32%				
25,000 - 29,999	7,518	3,038	966,321	4,187	1,095,317	206,898,676	27,520	1,404,323	15,248,300	4,220,000	7,142	76,776,500	376	4,390,401	107,667,798	14,321	52.0%	5,809,175	99,311	5,709,864	3.6%	759	2.76%				
30,000 - 39,999	16,248	6,697	2,250,606	9,117	2,242,209	568,412,105	34,984	1,760,451	35,882,177	6,473,000	15,373	165,259,750	875	12,410,336	350,147,293	21,550	61.6%	18,669,630	305,267	18,364,363	4.0%	1,130	3.23%				
40,000 - 49,999	14,397	6,429	2,607,438	7,564	1,856,135	646,480,149	44,904	2,752,088	38,530,372	3,875,000	13,371	143,738,250	1,026	14,864,181	448,224,434	31,133	69.3%	23,771,715	467,775	23,303,940	4.4%	1,619	3.60%				
50,000 - 59,999	11,913	5,474	2,559,494	6,095	1,657,870	652,208,676	54,748	1,921,559	66,283,748	[D]	10,684	114,853,000	1,229	18,911,184	484,082,303	40,635	74.2%	25,563,598	609,501	24,954,097	4.6%	2,095	3.83%				
60,000 - 69,999	8,104	3,805	2,123,586	4,088	1,251,111	524,249,565	64,690	1,423,998	27,273,732	[D]	6,996	75,207,000	1,108	18,309,649	404,883,182	49,961	77.2%	21,373,625	520,632	20,852,993	3.9%	2,573	3.98%				
70,000 - 74,999	3,137	1,477	1,005,263	1,557	602,964	227,278,073	72,451	869,142	12,841,164	-	2,646	28,444,500	491	7,942,265	178,919,286	57,035	78.7%	[D]	[D]	9,160,175	3.5%	2,920	4.03%				
75,000 - 79,999	2,583	1,188	609,760	1,321	526,121	199,957,403	77,413	861,744	11,532,809	-	4,944	22,456,750	494	8,532,905	158,296,683	61,284	79.2%	[D]	[D]	8,087,887	3.1%	3,131	4.04%				
80,000 - 89,999	3,833	1,776	1,446,985																								

TABLE 10A. TAX YEAR 2021 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 [%]	[after application of credits] [S]	as a % of Resident MFS Tax Liability [%]	as a % of TY2021 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-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	13,802	[D]	[D]	5,622	1,592,265	91,892,715	7,432	9,182,050	103,876,676	12,365	89.6%	132,923,750	83.3%	(135,725,661)	(10,977)	-147.7%	-	-	-	-	
\$ 1 - 2,000	2,078	[D]	[D]	1,315	410,337	28,226,678	14,717	2,959,125	8,620,379	1,918	92.3%	20,618,500	91.9%	1,946,924	1,015	6.9%	101,203	92.6%	1.0%	53	5.20%
2,001 - 4,000	2,206	[D]	[D]	1,316	379,561	36,136,158	17,645	3,011,195	8,284,739	2,048	92.8%	22,016,000	91.3%	6,136,614	2,996	17.0%	318,322	92.8%	1.2%	155	5.19%
4,001 - 6,000	2,165	797	155,716	1,216	347,779	39,376,782	19,388	1,900,360	7,611,022	2,031	93.8%	21,833,250	91.1%	10,122,870	4,984	25.7%	525,584	93.8%	1.3%	259	5.19%
6,001 - 10,000	4,618	1,656	416,843	2,626	703,801	95,030,014	22,023	4,399,812	14,424,408	4,315	93.4%	46,386,250	91.4%	34,659,168	8,032	36.5%	1,794,403	93.3%	1.6%	416	5.18%
10,001 - 12,750	3,633	1,416	427,201	1,942	504,904	85,011,089	25,092	3,600,447	10,264,572	3,388	93.3%	36,421,000	91.2%	38,685,564	11,418	45.5%	2,003,450	93.3%	2.0%	591	5.18%
12,751 - 15,000	3,134	1,235	405,391	1,708	417,359	80,423,820	27,015	4,149,465	7,569,473	2,977	95.0%	32,002,750	93.2%	41,271,062	13,863	51.3%	2,135,697	95.0%	2.2%	717	5.17%
15,001 - 17,000	2,814	1,146	351,651	1,474	380,437	75,910,834	28,754	4,446,161	5,729,587	2,640	93.8%	28,380,000	91.4%	42,247,408	16,003	55.7%	2,179,518	93.7%	2.3%	826	5.16%
17,001 - 20,000	4,507	1,799	624,385	2,401	588,968	132,926,733	31,336	3,233,710	9,088,487	4,242	94.1%	45,601,500	91.0%	78,560,556	18,520	59.1%	4,061,622	94.1%	2.5%	957	5.17%
20,001 - 21,250	1,931	765	271,345	1,036	221,672	60,447,800	33,177	2,064,406	3,495,748	1,822	94.4%	19,586,500	91.2%	37,571,598	20,211	62.2%	1,940,198	94.3%	2.7%	1,065	5.16%
21,251 - 25,000	5,955	2,383	799,589	3,194	753,428	200,672,940	35,580	4,388,225	10,188,715	5,640	94.7%	60,630,000	92.4%	130,292,450	23,101	64.9%	6,724,167	94.8%	3.0%	1,192	5.16%
25,001 - 30,000	7,436	3,007	1,118,888	3,896	853,615	276,309,886	39,660	6,531,160	10,743,032	6,967	93.7%	74,895,250	91.8%	191,324,764	27,462	69.2%	9,851,500	93.6%	3.1%	1,414	5.15%
30,001 - 40,000	13,456	5,732	2,370,176	6,539	1,397,258	580,534,071	46,825	1,685,158	17,592,076	12,398	92.1%	133,278,500	89.2%	431,348,653	34,792	74.3%	22,200,039	92.1%	3.4%	1,791	5.15%
40,001 - 50,000	10,852	4,615	2,193,538	4,939	1,117,106	549,102,730	56,597	1,149,735	12,586,121	9,702	89.4%	104,296,500	86.4%	433,369,844	44,668	78.9%	22,184,998	89.4%	3.4%	2,287	5.12%
50,001 - 60,000	7,421	3,153	1,778,549	3,184	770,926	426,037,611	66,351	1,538,787	7,626,683	6,421	86.5%	69,025,750	82.1%	350,923,965	54,653	82.4%	17,971,553	86.5%	2.9%	2,799	5.12%
60,001 - 75,000	6,980	2,875	2,122,406	2,855	859,890	456,881,578	78,502	2,102,738	8,104,619	5,820	83.4%	62,565,000	78.4%	388,314,697	66,721	85.0%	19,746,093	83.3%	2.3%	3,393	5.09%
75,001 - 80,000	1,554	618	521,674	601	229,783	110,026,828	89,163	775,099	1,932,849	1,234	79.4%	13,265,500	72.7%	95,603,578	77,475	86.9%	4,876,840	79.5%	1.9%	3,952	5.10%
80,001 - 100,000	4,609	1,725	1,800,580	1,737	803,341	353,663,999	100,932	2,194,209	6,180,455	3,504	76.0%	37,668,000	67.9%	312,009,753	89,044	88.2%	15,831,069	76.0%	1.6%	4,518	5.07%
100,001 - 120,000	2,675	1,010	1,275,628	904	407,182	234,020,669	120,691	2,096,722	3,722,002	1,939	72.5%	20,844,250	62.3%	211,551,139	109,103	90.4%	10,658,549	72.3%	1.3%	5,497	5.04%
120,001 - 160,000	2,577	947	1,677,091	801	493,602	262,838,435	148,664	2,725,643	4,757,093	1,768	68.6%	19,006,000	58.5%	241,800,985	136,765	92.0%	12,231,511	68.5%	1.0%	6,918	5.06%
160,001 - 200,000	1,138	414	1,071,430	263	240,531	129,464,862	188,176	1,923,097	2,318,337	688	60.5%	7,396,000	46.4%	121,673,622	176,851	94.0%	6,131,211	60.3%	0.7%	8,912	5.04%
200,001 or more	2,184	629	6,503,327	384	2,262,156	473,502,060	459,265	25,916,437	10,927,124	1,031	47.2%	11,083,250	16.5%	477,408,123	463,053	100.8%	22,790,079	30.6%	0.3%	22,105	4.77%
TOTAL	107,725	37,231	26,004,872	49,953	15,635,141	4,778,438,292	50,375	58,026,981	275,644,197	94,858	88.1%	1,019,723,500	80.8%	3,541,097,576	44,571	74.1%	186,257,606	68.6%	1.2%	1,964	5.07%
FAGI Level																					
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
No-Positive AGI	1,936	[D]	[D]	254	262,284	(55,632,646)	(35,731)	13,916,183	3,318,173	1,557	80.4%	16,737,750	90.1%	(61,772,386)	(39,674)	-111.0%	42,957	22.0%	0.4%	28	-0.08%
\$ 1 - 3,999	2,351	[D]	[D]	847	132,312	4,153,391	1,901	1,367,275	3,078,356	2,185	92.9%	23,488,750	96.4%	(21,046,440)	(9,632)	-506.7%	43,066	50.1%	6.1%	20	1.04%
4,000 - 9,999	4,617	[D]	[D]	2,508	529,476	31,466,943	7,191	1,052,344	9,094,587	4,376	94.8%	47,042,000	96.0%	(23,617,300)	(5,397)	-75.1%	35,845	49.7%	2.9%	8	0.11%
10,000 - 14,999	4,881	900	119,883	2,940	805,991	57,864,974	12,517	1,108,009	10,015,331	4,623	94.7%	49,697,250	95.4%	(739,598)	(160)	-1.3%	356,496	83.9%	1.8%	77	0.62%
15,000 - 19,999	5,332	1,582	393,015	3,130	862,126	89,480,570	17,531	1,545,234	11,992,424	5,104	95.7%	54,868,000	95.7%	24,165,380	4,735	27.0%	1,453,843	94.9%	2.4%	285	1.62%
20,000 - 24,999	6,255	2,175	619,824	3,543	872,245	135,651,964	22,605	759,530	13,387,685	6,001	95.9%	64,510,750	95.6%	58,513,059	9,751	43.1%	3,151,168	96.3%	3.0%	525	2.32%
25,000 - 29,999	7,518	2,870	875,942	4,013	970,738	196,571,170	27,523	1,185,545	17,776,233	7,142	95.0%	76,776,500	94.6%	103,203,982	14,450	52.5%	5,437,666	95.2%	3.4%	761	2.77%
30,000 - 39,999	16,248	6,343	2,058,418	8,654	1,969,513	537,579,212	34,969	1,214,947	36,876,470	15,373	94.6%	165,259,750	93.0%	336,657,399	21,899	62.6%	17,551,135	95.6%	3.8%	1,142	3.26%
40,000 - 49,999	14,397	6,008	2,370,784	7,007	1,503,169	600,078,701	44,879	1,857,060	36,204,715	13,371	92.9%	143,738,250	90.6%	421,992,796	31,560	70.3%	21,873,034	93.9%	4.2%	1,636	3.65%
50,000 - 59,999	11,913	4,975	2,259,697	5,415	1,237,647	584,613,860	54,719	1,559,212	29,431,702	10,684	89.7%	114,853,000	85.9%	441,888,370	41,360	75.6%	22,743,441	91.1%	4.2%	2,129	3.89%
60,000 - 69,999	8,104	3,397	1,859,383	3,441	868,515	452,272,211	64,647	1,094,673	20,268,871	6,996	86.3%	75,207,000	80.4%	357,891,013	51,157	79.1%	18,378,073	88.1%	3.4%	2,627	4.06%
70,000 - 74,999	3,137	1,307	861,945	1,258	372,278	191,654,950	72,432	6,095,711	9,189,475	2,646	84.3%	28,444,500	78.2%	154,680,686	58,458	80.7%	7,881,326	86.0%	3.0%	2,979	4.11%
75,000 - 79,999	2,583	1,005	734,848	1,028	301,520	161,702,857	77,407	753,078	8,191,736	2,089	80.9%	22,456,750	72.5%	131,807,449	63,096	81.5%	6,715,211	83.0%	2.6%	3,215	4.15%
80,000 - 89,999	3,833	1,488	1,200,376	1,521	542,047	259,155,782	84,636	773,054	11,583,716	3,062	79.9%	32,916,500	72.3%	215,428,620	70,356	83.1%	10,999,831	81.6%	2.2%	3,592	4.24%
90,000 - 99,999	2,851	1,066	961,442	1,091	443,119	207,717,671	94,632	912,216	8,801,498	2,195	77.0%	23,596,250	66.4%	176,232,139	80,288	84.8%	8,991,942	79.2%	1.8%	4,097	4.33%
100,000 - 149,999	7,022	2,547	3,246,760	2,286	1,138,625	584,583,441	119,084	3,428,371	22,813,975	4,909	69.9%	52,771,750	57.6%	512,426,087	104,385	87.7%	25,886,336	71.2%	1.2%	5,273	4.43%
150,000 - 199,999	2,182	758	1,643,844	571	530,151	228,769,634	169,710	3,064,915	8,501,240	1,348	61.8%	14,491,000	47.0%	208,842,309	154,928	91.3%	10,503,749	63.1%	0.7%	7,792	4.59%
200,000 - 499,999	2,021	633	3,238,797	371	758,571	283,016,730	276,654	11,086,951	9,694,009	1,023	50.6%	10,997,250	31.0%	273,412,422	26						

TABLE 10B. TAX YEAR 2021 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 TY2021 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]			Number of Returns Filed	Deductions [S]	Number of Returns Filed	% of R-Returns Filed [%]	Deduction Amount [S]	% of R-MFS SD/ID Value Amount [%]									Average ID Value [S]
		Number of Returns Filed	[Net Tax* > Pre-payments] Amount [S]	Number of Returns Filed	[Net Tax* < Pre-payments] Amount [S]			Additions [S]	Deductions [S]	Number of Returns Filed	% of R-Returns Filed [%]	Deduction Amount [S]	% of R-MFS SD/ID Value Amount [%]	Average ID Value [S]	NC Taxable Income Value [S]	Average NC Taxable Income Value [S]	NCTI as a % of Federal AGI [%]	[after application of credits] [S]	as a % of Resident MFS Tax Liability [%]	as a % of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	13,802	[D]	[D]	548	653,276	13,665,272	9,510	25,540,312	52,470,848	1,437	10.4%	26,633,368	16.7%	18,534	(39,898,632)	(27,765)	-292.0%	-	-	-	-	-
\$ 1 - 2,000	2,078	[D]	[D]	66	59,234	3,340,049	20,875	274,299	1,630,889	160	7.7%	1,828,196	8.1%	11,426	155,263	970	4.6%	8,060	7.4%	0.1%	50	5.19%
2,001 - 4,000	2,206	[D]	[D]	64	47,119	3,914,088	24,773	20,739	1,367,359	158	7.2%	2,093,241	8.7%	13,248	474,227	3,001	12.1%	24,564	7.2%	0.1%	155	5.18%
4,001 - 6,000	2,165	70	14,912	63	85,300	3,798,549	28,347	57,445	1,057,642	134	6.2%	2,124,259	8.9%	15,853	674,093	5,031	17.7%	35,032	6.2%	0.1%	261	5.20%
6,001 - 10,000	4,618	132	40,386	168	130,916	10,011,277	33,041	66,992	3,261,093	303	6.6%	4,368,893	8.6%	14,419	2,448,283	8,080	24.5%	127,925	6.7%	0.1%	422	5.23%
10,001 - 12,750	3,633	99	42,307	146	102,824	7,990,390	32,614	71,683	1,758,406	245	6.7%	3,553,151	8.8%	14,429	2,768,516	11,300	34.6%	144,306	6.7%	0.1%	589	5.21%
12,751 - 15,000	3,134	69	34,476	86	53,980	5,817,874	37,057	32,732	1,351,945	157	5.0%	2,323,067	6.8%	14,797	2,175,594	13,857	37.4%	111,447	5.0%	0.1%	710	5.12%
15,001 - 17,000	2,814	75	41,930	99	64,454	6,635,236	38,134	16,658	1,187,762	174	6.2%	2,663,843	8.6%	15,309	2,800,289	16,094	42.2%	146,015	6.3%	0.2%	839	5.21%
17,001 - 20,000	4,507	101	53,763	162	117,047	11,343,463	42,806	30,699	1,939,440	265	5.9%	4,493,713	9.0%	16,957	4,941,009	18,645	43.6%	255,808	5.9%	0.2%	965	5.18%
20,001 - 21,250	1,931	37	22,425	71	41,707	3,848,602	35,308	1,055,219	757,300	109	5.6%	1,893,916	8.6%	17,375	2,252,605	20,666	58.5%	117,057	5.7%	0.2%	1,074	5.20%
21,251 - 25,000	5,955	142	84,198	172	114,650	13,902,582	44,135	79,208	1,750,583	315	5.3%	4,957,274	7.8%	15,737	7,273,933	23,092	52.3%	371,262	5.2%	0.2%	1,179	5.10%
25,001 - 30,000	7,436	199	120,227	270	161,191	21,720,914	46,313	98,656	2,218,547	469	6.3%	6,715,067	8.2%	14,318	12,885,956	27,475	59.3%	670,440	6.4%	0.2%	1,430	5.20%
30,001 - 40,000	13,456	463	298,040	585	390,048	56,801,827	53,688	747,791	4,340,806	1,058	7.9%	16,060,025	10.8%	15,180	37,148,787	35,112	65.4%	1,904,945	7.9%	0.3%	1,801	5.13%
40,001 - 50,000	10,852	516	359,223	627	347,173	71,423,068	62,107	512,098	3,884,112	1,150	10.6%	16,398,329	13.6%	14,259	51,652,725	44,915	72.3%	2,639,058	10.6%	0.4%	2,295	5.11%
50,001 - 60,000	7,421	417	302,787	572	367,359	72,791,284	72,791	367,839	3,287,149	1,000	13.5%	15,058,242	17.9%	15,058	54,813,732	54,814	75.3%	2,816,365	13.5%	0.5%	2,816	5.14%
60,001 - 75,000	6,980	486	436,987	654	501,101	99,410,363	85,699	1,114,651	5,503,100	1,160	16.6%	17,192,919	21.6%	14,821	77,828,995	67,094	78.3%	3,968,559	16.7%	0.5%	3,421	5.10%
75,001 - 80,000	1,554	131	133,727	186	129,463	30,860,980	96,441	194,102	1,291,493	320	20.6%	4,984,986	27.3%	15,578	24,778,603	77,433	80.3%	1,256,850	20.5%	0.5%	3,928	5.07%
80,001 - 100,000	4,609	423	485,986	667	486,372	119,349,194	108,008	707,943	3,148,656	1,105	24.0%	18,061,185	32.4%	16,345	98,847,296	89,455	82.8%	5,001,685	24.0%	0.5%	4,526	5.06%
100,001 - 120,000	2,675	284	352,838	442	583,138	94,848,023	128,870	628,746	2,179,740	736	27.5%	12,592,964	37.7%	17,110	80,704,065	109,652	85.1%	4,081,972	27.7%	0.5%	5,546	5.06%
120,001 - 160,000	2,577	362	587,280	438	464,934	127,760,263	157,924	1,470,946	4,113,653	809	31.4%	13,507,784	41.5%	16,697	111,609,772	137,960	87.4%	5,619,279	31.5%	0.4%	6,946	5.03%
160,001 - 200,000	1,138	193	460,989	252	258,432	89,175,989	198,169	961,547	1,598,608	450	39.5%	8,537,958	53.6%	18,973	80,000,943	177,780	89.7%	4,030,880	39.7%	0.4%	8,958	5.04%
200,001 or more	2,184	538	5,991,458	604	11,509,412	1,205,870,517	1,045,855	114,525,076	112,946,003	1,153	52.8%	56,104,815	83.5%	48,660	1,151,344,775	998,564	95.5%	51,757,463	69.4%	0.7%	44,889	4.50%
TOTAL	107,725	4,922	9,880,637	6,942	16,669,131	2,074,279,804	161,209	148,575,381	213,045,134	12,867	11.9%	242,129,222	19.2%	18,818	1,767,680,829	158,143	85.2%	85,088,972	31.4%	0.6%	6,613	4.71%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	1,936	[D]	[D]	85	149,225	(29,688,251)	(78,333)	24,805,677	10,456,004	379	19.6%	1,839,500	9.9%	4,854	(17,178,078)	(45,325)	57.9%	152,567	78.0%	1.3%	403	-0.51%
\$ 1 - 3,999	2,351	[D]	[D]	39	33,131	297,129	1,790	1,069,896	504,234	166	7.1%	865,393	3.6%	5,213	(2,602)	(16)	-0.9%	42,875	49.9%	6.1%	258	14.43%
4,000 - 9,999	4,617	[D]	[D]	60	23,065	1,691,251	7,018	208,572	731,961	241	5.2%	1,980,398	4.0%	8,217	(812,536)	(3,372)	-48.0%	36,306	50.3%	2.9%	151	2.15%
10,000 - 14,999	4,881	92	36,971	91	46,342	3,237,186	12,547	198,208	1,230,453	258	5.3%	2,389,239	4.6%	9,261	(184,298)	(714)	-5.7%	68,427	16.1%	0.3%	265	2.11%
15,000 - 19,999	5,332	98	35,173	81	60,183	4,009,401	17,585	138,864	1,101,481	228	4.3%	2,455,358	4.3%	10,769	591,426	2,594	14.8%	77,922	5.1%	0.1%	342	1.94%
20,000 - 24,999	6,255	105	51,969	108	76,910	5,696,508	22,427	71,974	1,336,394	254	4.1%	2,955,000	4.4%	11,634	1,477,088	5,815	25.9%	122,216	3.7%	0.1%	481	2.15%
25,000 - 29,999	7,518	168	90,379	174	124,579	10,327,506	27,467	218,778	1,692,067	376	5.0%	4,390,401	5.4%	11,634	4,463,816	11,872	43.2%	272,198	4.8%	0.2%	724	2.64%
30,000 - 39,999	16,248	354	192,188	463	272,696	30,832,893	35,238	545,504	5,478,707	875	5.4%	12,410,336	7.0%	14,183	13,489,354	15,416	43.7%	813,228	6.1%	0.2%	929	2.64%
40,000 - 49,999	14,397	421	236,654	557	352,966	46,401,448	45,226	895,028	6,200,657	1,026	7.1%	14,864,181	9.4%	14,488	26,231,638	25,567	56.5%	1,430,206	4.1%	0.3%	1,395	3.08%
50,000 - 59,999	11,913	499	299,797	680	420,223	67,594,816	55,000	362,347	6,852,046	1,229	10.3%	18,911,184	14.1%	15,387	42,193,933	34,332	62.4%	2,210,656	8.9%	0.4%	1,799	3.27%
60,000 - 69,999	8,104	408	264,203	647	382,596	71,977,354	64,962	329,325	7,004,861	1,108	13.7%	18,309,649	19.6%	16,525	46,992,169	42,412	65.3%	2,474,920	11.9%	0.5%	2,234	3.44%
70,000 - 74,999	3,137	170	143,318	299	230,686	35,623,123	72,552	209,431	3,651,689	491	15.7%	7,942,265	21.8%	16,176	24,238,600	49,366	68.0%	1,278,849	14.0%	0.5%	2,605	3.59%
75,000 - 79,999	2,583	183	157,912	293	224,601	38,254,546	77,438	108,666	3,341,073	494	19.1%	8,532,905	27.5%	17,273	26,489,234	53,622	69.2%	1,372,676	17.0%	0.5%	2,779	3.59%
80,000 - 89,999	3,833	288	246,609	461	350,780	65,387,221	84,808	661,713	5,780,844	771	20.1%	12,629,858	27.7%	16,381	47,638,232	61,788	72.9%	2,484,040	18.4%	0.5%	3,222	3.80%
90,000 - 99,999	2,851	234	242,662	408	287,902	62,208,973	94,831	551,324	4,315,430	656	23.0%	11,920,150	33.6%	18,171	46,524,717	70,922	74.8%	2,366,498	20.8%	0.5%	3,607	3.80%
100,000 - 149,999	7,022	794	991,255	1,279	1,082,168	256,370,805	121,330	2,994,536	15,000,942	2,113	30.1%	38,801,754	42.4%	18,363	205,562,645	97,285	80.2%	10,463,412	28.8%	0.5%	4,952	4.08%
150,000 - 199,999	2,182	345	746,939	472	531,166	143,056,173	171,530	2,166,987	7,116,133	834	38.2%	16,330,295	53.0%	19,581	121,776,732	146,015	85.1%	6,130,312	36.9%	0.4%	7,350	4.29%
200,000 - 499,999	2,021	444	2,087,553	542	1,498,302	289,954,619	290,536	12,591,091	16,806,217	998	49.4%											

TABLE 11. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS: HEAD OF HOUSEHOLD																									
Income Level	Number of Returns Filed [HH]	D-400 Filing Financial Statistics:				Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:						Computed NC Taxable Income [includes returns with deficit]			Tax Liability								
		Balance Tax Due/Overpayment						Additions [§ 105-153.5(c),(2); § 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]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	Net Tax Liability						
		Balance Tax Due	[Net Tax > Pre-payments]		Overpayment			Other Deductions [§ 105-153.5(b)]		Standard Deduction		Itemized Deductions							as a % of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]				
		Number of Returns Filed	Amount [S]	Number of Returns Filed	Amount [S]			Child Deduction [§ 105-153.5(a)†	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]	NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken [S]	[after application of credits] [S]	as a % of TY2021 Tax Liability [%]	Average per Return* [S]	Effective Tax Rate††† [%]			
A. BY SIZE OF NC TAXABLE INCOME																									
No Taxable Income	168,314	58	18,781	109,986	28,671,190	1,994,987,964	11,853	17,658,655	175,497,033	619,890,500	165,845	2,674,250,625	2,469	52,035,604	(1,509,027,143)	(8,966)	-75.6%	-	-	-	-	-	-	-	-
\$ 1 - 4,000	24,224	4,637	223,306	19,450	8,164,032	502,370,411	20,739	900,034	6,372,447	79,823,500	24,046	387,741,750	178	5,171,159	24,161,589	997	4.8%	1,268,408	5,651	1,262,757	12.7%	52	5.23%		
2,001 - 4,000	24,267	5,465	673,005	18,709	7,489,638	550,106,211	22,669	851,290	7,401,162	77,403,000	24,067	388,080,375	200	5,415,802	72,657,162	2,994	13.2%	3,814,362	19,679	3,794,683	14.5%	156	5.22%		
4,001 - 6,000	24,266	5,600	1,056,884	18,584	7,295,242	595,932,624	24,558	795,084	6,600,266	75,055,000	221	387,725,625	221	5,949,887	121,396,930	5,003	20.4%	6,373,459	34,275	6,339,184	16.1%	261	5.22%		
6,001 - 10,000	45,138	11,004	2,731,771	33,971	12,718,330	1,228,644,406	27,220	2,158,385	15,702,872	123,631,500	44,638	719,787,750	500	13,405,043	358,275,626	7,937	29.2%	18,809,526	118,254	18,691,272	16.8%	414	5.22%		
10,001 - 12,750	31,232	8,172	2,396,498	22,939	8,407,904	952,457,392	30,496	1,336,138	11,526,808	80,483,500	30,847	497,407,875	385	9,773,424	354,601,923	11,354	37.2%	18,616,570	126,430	18,490,140	18.4%	592	5.21%		
12,751 - 15,000	27,292	7,228	2,269,708	19,942	7,096,798	884,670,900	32,781	1,238,399	10,736,533	63,356,500	26,957	434,681,625	335	8,897,600	378,237,041	13,859	42.3%	19,857,444	162,507	19,694,937	20.0%	722	5.21%		
15,001 - 17,000	22,474	6,166	2,078,676	16,210	5,666,876	778,434,824	34,637	5,051,044	8,265,984	50,563,500	22,181	357,668,625	293	7,609,895	359,377,864	15,991	46.2%	18,867,312	167,691	18,705,621	19.4%	832	5.20%		
17,001 - 20,000	30,881	8,454	3,008,305	22,272	7,742,587	1,151,486,444	37,288	1,422,127	12,229,813	68,140,000	30,432	490,716,000	449	14,221,633	570,436,850	18,472	49.5%	29,947,911	271,021	29,676,890	18.4%	961	5.20%		
20,001 - 21,250	11,480	3,159	1,207,128	8,268	2,900,918	452,425,155	39,410	416,168	5,002,776	24,529,000	11,298	182,180,250	182	4,528,113	236,601,184	20,610	52.3%	12,421,581	132,034	12,289,547	17.2%	1,071	5.19%		
21,251 - 25,000	29,593	8,414	3,288,975	21,009	7,328,493	1,234,474,109	41,715	1,897,743	13,591,938	58,975,000	29,079	468,898,875	514	12,877,150	682,028,889	23,047	55.2%	35,806,529	407,429	35,399,100	15.7%	1,196	5.19%		
25,001 - 30,000	30,706	9,335	4,051,521	21,146	7,224,016	1,410,165,051	45,925	2,627,329	16,817,508	50,083,500	30,044	484,459,500	662	16,427,403	845,004,469	27,519	59.9%	44,362,771	649,664	43,713,107	13.8%	1,424	5.17%		
30,001 - 40,000	47,664	15,378	7,538,165	31,963	11,202,984	2,521,404,661	52,900	4,712,640	26,223,266	70,772,500	46,316	746,845,500	1,348	32,960,364	1,649,315,671	34,603	65.4%	86,589,268	1,390,627	85,198,641	13.0%	1,787	5.17%		
40,001 - 50,000	30,427	10,655	5,965,914	19,566	7,030,914	1,907,917,975	62,698	4,219,559	19,178,937	30,493,000	29,245	471,755,625	1,182	28,163,033	1,362,528,939	44,780	71.4%	71,532,738	1,349,777	70,182,961	10.7%	2,307	5.15%		
50,001 - 60,000	20,205	7,475	5,024,930	12,548	4,690,253	1,462,802,783	72,398	3,747,685	15,335,395	15,610,500	19,152	308,826,000	1,053	24,610,414	1,102,168,159	54,549	75.3%	57,863,904	1,323,521	56,540,383	9.2%	2,798	5.13%		
60,001 - 75,000	18,651	7,420	5,971,772	11,037	4,532,864	1,572,830,409	84,330	5,369,806	15,211,121	7,282,500	17,231	277,849,875	1,420	33,931,933	1,243,924,786	66,695	79.1%	65,306,901	1,745,301	63,560,760	7.3%	3,408	5.11%		
75,001 - 80,000	4,090	1,706	1,562,426	2,343	1,053,000	388,230,009	94,922	1,597,259	3,910,846	34,500	3,691	59,517,375	399	9,589,768	316,774,779	77,451	81.6%	16,630,674	428,299	16,202,375	6.3%	3,961	5.11%		
80,001 - 100,000	11,140	4,706	5,313,278	6,315	3,047,486	1,187,652,347	106,612	5,747,494	12,690,063	93,000	9,755	157,299,375	1,385	32,418,293	990,899,110	88,950	83.4%	52,022,259	1,379,736	50,642,523	5.1%	4,546	5.11%		
100,001 - 120,000	6,063	2,619	3,620,180	3,382	1,869,536	767,912,761	126,656	3,962,919	7,626,596	46,000	5,069	81,737,625	1,985	23,221,677	660,978,306	109,018	86.1%	34,021,386	952,423	33,748,963	4.0%	4,566	5.11%		
120,001 - 160,000	5,940	2,792	5,117,191	3,104	2,053,214	918,238,432	154,586	8,407,144	8,150,757	39,000	4,624	74,562,000	1,316	30,468,076	813,425,743	136,940	88.6%	42,704,844	1,255,052	41,449,792	3.2%	6,978	5.10%		
160,001 - 200,000	2,830	1,366	3,449,621	1,448	1,534,383	555,731,276	196,371	7,571,365	5,607,077	[D]	2,047	33,007,875	783	20,403,567	504,284,122	178,192	90.7%	26,474,900	739,276	25,735,624	2.9%	9,094	5.10%		
200,001 or more	5,444	2,777	24,656,319	2,606	12,037,982	2,834,060,219	520,584	126,757,882	48,435,636	[D]	3,183	51,325,875	2,261	92,038,183	2,769,018,407	508,637	97.7%	145,373,456	11,450,653	133,922,803	1.9%	24,600	4.84%		
TOTAL	622,321	134,586	91,224,354	426,798	159,758,641	25,862,738,363	41,559	208,446,149	450,331,310	1,496,354,500	603,792	9,736,146,000	18,529	481,282,296	13,907,070,406	33,956	53.8%	809,345,363	24,109,300	785,236,063	5.1%	1,262	5.09%		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI	9,351	50	162,931	749	1,011,811	(83,787,687)	(8,960)	25,435,561	4,169,106	28,982,500	8,297	133,789,125	1,054	3,862,043	(229,154,900)	(24,506)	273.5%	[D]	[D]	248,028	2.2%	27	-0.30%		
\$ 1 - 3,999	15,609	23	20,291	7,617	593,399	31,822,065	2,039	1,747,819	684,723	54,327,500	15,546	250,679,250	63	1,289,914	(273,411,503)	(17,516)	-859.2%	[D]	[D]	34,273	4.9%	2	0.11%		
4,000 - 9,999	35,106	66	40,231	24,050	3,292,182	254,699,375	7,255	2,714,090	1,376,862	117,710,000	34,978	564,020,250	63	3,082,193	(428,775,840)	(12,214)	-168.3%	[D]	[D]	57,107	4.6%	2	0.02%		
10,000 - 14,999	49,540	119	59,849	33,996	7,837,925	623,448,668	12,585	3,074,832	2,725,489	162,847,500	49,377	796,204,125	163	3,493,979	(338,747,593)	(6,838)	-54.3%	[D]	[D]	83,090	0.4%	2	0.01%		
15,000 - 19,999	60,818	3,454	318,280	46,012	15,857,759	1,064,874,901	17,509	3,945,264	9,829,002	207,197,500	60,576	976,788,000	242	6,050,077	(130,144,414)	(2,140)	-12.2%	[D]	[D]	1,163,915	1.9%	19	0.11%		
20,000 - 24,999	62,157	11,904	1,925,089	48,014	18,682,647	1,399,148,276	22,510	3,907,291	14,340,757	203,172,500	61,869	997,637,625	288	6,812,489	181,092,196	2,913	12.9%	10,718,795	57,801	10,660,994	10.2%	172	0.76%		
25,000 - 29,999	63,068	14,578	3,693,330	47,867	18,164,543	1,734,821,559	27,507	3,579,733	17,668,776	197,117,500	62,680	1,010,715,000	388	9,357,611	503,544,405	7,984	29.0%	26,875,399	173,067	26,702,332	16.7%	423	1.54%		
30,000 - 39,999	111,589	29,909	9,944,546	80,726	28,126,149	3,872,581,552	34,704	6,675,618	42,193,011	267,211,500	110,362	1,779,587,250	1,227	30,159,879	1,760,105,130	15,773	45.5%	93,129,944	816,554	92,313,390	20.1%	827	2.38%		
40,000 - 49,999	70,649	20,719	8,690,682	49,030	17,294,039	3,151,206,966	44,604	5,909,246	48,968,202	141,247,000	69,156	1,115,140,500	1,493	37,675,315	1,814,085,195	25,677	57.6%	95,801,510	1,296,569	94,504,941	17.9%	1,338	3.00%		
50,000 - 59,999	44,590	14,294	7,124,521	29,719	10,820,140	2,437,383,625	54,662	4,305,422	49,232,848	69,256,500	43,054	694,245,750	1,536	38,381,820	1,590,563,129	35,671	65.3%	83,860,451	1,364,448	82,496,003	15.3%	1,850	3.38%		
60,000 - 69,999	29,467	10,411	6,126,131	18,642	6,874,907	1,904,500,567	64,632	4,472,309	45,614,183	28,348,000	28,076	452,725,500	1,391	35,529,866	1,346,755,327	45,704	70.7%	70,988,047	1,402,442	69,585,605	13.0%	2,361	3.65%		
70,000 - 74,999	10,677	3,921	2,666,774	6,592	2,511,973	772,892,234	72,389	2,048,619	20,397,043	9,715,000	10,057	162,169,125	620	15,480,164	567,179,521</										

TABLE 11A. TAX YEAR 2021 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 TY2021 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)1]†	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 [\$]	Additions [\$]	Deductions [\$]			Additions [\$]	Deductions [\$]												
A. BY SIZE OF NC TAXABLE INCOME																					
No Taxable Income	168,314	[D]	[D]	108,989	27,306,138	1,956,867,732	11,799	13,294,710	767,398,663	165,845	98.5%	2,674,250,625	98.1%	(1,471,486,846)	(8,873)	-75.2%	-	-	-	-	
\$ 1 - 2,000	24,224	[D]	[D]	19,304	8,008,274	496,017,170	20,628	806,717	85,100,928	24,046	99.3%	387,741,750	98.7%	23,981,209	997	4.8%	1,253,343	99.3%	12.6%	52	5.23%
2,001 - 4,000	24,267	[D]	[D]	18,565	7,367,759	543,382,683	22,578	834,164	84,079,592	24,067	99.2%	388,080,375	98.6%	72,056,880	2,994	13.3%	3,763,640	99.2%	14.4%	156	5.22%
4,001 - 6,000	24,266	5,542	1,043,673	18,421	7,157,300	587,660,918	24,440	788,613	80,447,122	24,045	99.1%	387,725,625	98.5%	120,276,784	5,002	20.5%	6,280,747	99.1%	15.9%	261	5.22%
6,001 - 10,000	45,138	10,905	2,698,986	33,570	12,360,195	1,208,858,442	27,081	2,082,375	136,887,128	44,638	98.9%	719,787,750	98.2%	354,265,939	7,936	29.3%	18,483,300	98.9%	16.6%	414	5.22%
10,001 - 12,750	31,232	8,091	2,362,978	22,637	8,096,257	936,716,359	30,367	1,225,297	90,321,664	30,847	98.8%	497,407,875	98.1%	350,212,117	11,353	37.4%	18,263,176	98.8%	18.2%	592	5.21%
12,751 - 15,000	27,292	7,164	2,239,129	19,673	6,882,756	879,836,426	32,639	913,018	72,472,242	26,557	98.8%	434,681,625	98.0%	373,595,577	13,859	42.5%	19,453,456	98.8%	19.8%	722	5.21%
15,001 - 17,000	22,474	6,105	2,051,668	15,978	5,449,743	765,032,766	34,490	4,908,106	57,594,176	22,181	98.7%	357,668,625	97.9%	354,678,071	15,990	46.4%	18,463,787	98.7%	19.1%	832	5.21%
17,001 - 20,000	30,881	8,363	2,961,411	21,921	7,459,323	1,130,327,356	37,143	1,351,552	78,806,342	30,432	98.5%	490,716,000	97.7%	562,156,566	18,473	49.7%	29,245,012	98.6%	18.1%	961	5.20%
20,001 - 21,250	11,480	3,123	1,184,536	8,124	2,781,917	443,571,917	39,261	392,849	28,939,662	11,298	98.4%	182,180,250	97.6%	232,844,315	20,609	52.5%	12,095,791	98.4%	17.0%	1,071	5.19%
21,251 - 25,000	29,593	8,300	3,220,540	20,612	7,023,227	1,208,166,661	41,548	1,787,222	70,896,301	29,079	98.3%	468,898,875	97.3%	670,158,707	23,046	55.5%	34,786,808	98.3%	15.4%	1,196	5.19%
25,001 - 30,000	30,706	9,170	3,944,336	20,657	6,859,836	1,373,162,501	45,705	2,502,836	64,406,752	30,044	97.8%	484,459,500	96.7%	826,799,085	27,520	60.2%	42,781,675	97.9%	13.5%	1,424	5.17%
30,001 - 40,000	47,664	15,022	7,271,538	30,985	10,459,327	2,437,451,255	52,627	4,182,335	92,396,520	40,616	97.2%	746,845,500	95.8%	1,602,391,570	34,597	65.7%	82,796,478	97.2%	12.6%	1,788	5.17%
40,001 - 50,000	30,427	10,331	5,692,889	18,715	6,413,890	1,823,618,882	62,357	3,885,739	46,419,227	29,245	96.1%	471,575,625	94.4%	1,309,509,769	44,777	71.8%	67,457,190	96.1%	10.3%	2,307	5.15%
50,001 - 60,000	20,205	7,157	4,728,765	11,824	4,225,840	1,377,810,395	71,941	3,332,612	28,107,204	19,152	94.8%	308,826,000	92.6%	1,044,209,803	54,522	75.8%	53,583,603	94.8%	8.7%	2,798	5.13%
60,001 - 75,000	18,651	7,000	5,547,412	10,049	3,747,962	1,440,966,487	83,626	4,683,259	19,128,385	17,231	92.4%	277,849,875	89.1%	1,148,671,486	66,663	79.7%	58,709,058	92.4%	6.8%	3,407	5.11%
75,001 - 80,000	4,090	1,572	1,424,858	2,080	842,060	346,775,734	93,952	1,446,323	2,903,153	3,691	90.2%	59,517,375	86.1%	285,801,529	77,432	82.4%	14,612,250	90.2%	5.7%	3,959	5.11%
80,001 - 100,000	11,140	4,259	4,778,506	5,389	2,378,290	1,029,214,114	105,506	4,482,123	9,481,318	9,755	87.6%	107,299,318	97.5%	866,915,584	88,869	84.2%	48,463,787	87.5%	4.5%	4,541	5.11%
100,001 - 120,000	6,063	2,279	3,092,759	2,733	1,337,858	634,939,541	125,259	3,526,092	4,506,516	5,069	83.6%	81,737,625	77.9%	552,221,492	108,941	87.0%	28,160,474	83.4%	3.3%	5,555	5.10%
120,001 - 160,000	5,940	2,304	4,212,798	2,280	1,373,774	706,527,700	152,796	6,230,794	6,254,879	4,624	77.8%	74,562,000	71.0%	631,941,615	136,666	89.4%	32,120,019	77.5%	2.5%	6,946	5.08%
160,001 - 200,000	2,830	1,054	2,803,817	980	886,235	394,586,997	192,764	6,109,687	3,861,571	2,047	72.3%	33,007,875	61.8%	363,827,238	177,737	92.2%	18,535,787	72.0%	2.1%	9,055	5.09%
200,001 or more	5,444	1,814	13,329,179	1,329	2,993,150	1,258,960,354	395,526	43,331,453	18,339,817	3,183	58.5%	51,325,875	35.8%	1,232,626,115	387,253	97.9%	61,392,721	45.8%	0.9%	19,288	4.98%
TOTAL	622,321	129,627	75,495,019	414,815	141,410,841	22,980,451,851	38,060	112,097,916	1,848,749,162	603,792	97.0%	9,736,146,000	95.3%	11,507,654,605	29,636	50.1%	666,535,099	84.9%	4.3%	1,104	5.14%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	9,351	[D]	[D]	687	819,209	(72,857,574)	(8,781)	21,830,591	31,877,422	8,297	88.7%	133,789,125	97.2%	(216,693,530)	(26,117)	297.4%	205,018	82.7%	1.8%	25	-0.28%
\$ 1 - 3,999	15,609	[D]	[D]	7,591	564,705	31,694,807	2,039	1,738,427	54,824,550	15,546	99.6%	250,679,250	99.5%	(272,070,566)	(17,501)	-858.4%	33,894	98.9%	4.8%	2	0.11%
4,000 - 9,999	35,106	[D]	[D]	23,984	3,237,053	253,779,548	7,255	2,291,722	118,706,947	34,978	99.6%	564,020,250	99.5%	(426,555,927)	(12,195)	-168.1%	47,470	83.1%	3.8%	1	0.02%
10,000 - 14,999	49,540	108	53,277	33,905	7,788,463	621,373,145	12,584	2,862,477	165,140,108	49,377	99.7%	796,204,125	99.6%	(337,108,611)	(6,827)	-54.3%	72,992	87.8%	0.4%	1	0.01%
15,000 - 19,999	60,818	3,439	310,689	45,860	15,746,087	1,060,618,436	17,509	3,732,913	215,285,363	60,576	99.6%	976,788,000	99.4%	(127,722,014)	(2,108)	-12.0%	1,151,899	99.0%	1.9%	19	0.11%
20,000 - 24,999	62,157	11,857	1,906,135	47,825	18,540,695	1,392,618,386	22,509	3,660,014	216,491,957	61,869	99.5%	997,637,625	99.3%	182,148,818	2,944	13.1%	10,625,472	99.7%	10.2%	172	0.76%
25,000 - 29,999	63,068	14,512	3,674,639	47,567	17,941,734	1,724,064,665	27,506	3,507,850	213,568,227	62,680	99.4%	1,010,715,000	99.1%	503,289,288	8,030	29.2%	26,614,862	99.7%	16.7%	425	1.54%
30,000 - 39,999	111,589	29,665	9,828,918	79,785	27,424,450	3,829,325,974	34,698	5,889,140	305,604,790	110,362	98.9%	1,779,587,250	98.3%	1,750,023,074	15,857	45.7%	91,652,485	99.3%	19.9%	830	2.39%
40,000 - 49,999	70,649	20,444	8,535,449	47,860	16,346,247	3,083,945,442	44,594	5,509,260	184,853,319	69,156	97.9%	1,115,140,500	96.7%	1,789,460,883	25,876	58.0%	93,135,061	98.6%	17.7%	1,347	3.02%
50,000 - 59,999	44,590	13,948	6,903,776	28,572	9,887,305	2,352,906,441	54,650	3,625,983	112,070,523	43,054	96.6%	694,245,750	94.8%	1,550,216,151	36,006	65.9%	80,370,307	97.4%	14.9%	1,867	3.42%
60,000 - 69,999	29,467	10,047	5,825,336	17,661	6,127,578	1,814,154,443	64,616	3,689,051	66,941,134	28,076	95.3%	452,725,500	92.7%	1,298,176,860	46,238	71.6%	66,989,459	96.3%	12.5%	2,386	3.69%
70,000 - 74,999	10,677	3,746	2,507,298	6,164	2,202,164	727,961,519	72,384	1,742,841	27,039,526	10,057	94.2%	162,169,125	91.3%	540,495,709	53,743	74.2%	27,796,364	95.2%	10.6%	2,764	3.82%
75,000 - 79,999	8,394	3,038	2,183,984	4,635	1,702,685	603,439,312	77,374	2,080,696	18,676,623	7,799	92.9%	125,758,875	89.5%	461,084,870	59,121	76.4%	23,665,907	94.0%	9.2%	3,034	3.92%
80,000 - 89,999	12,818	4,716	3,816,053	6,820	2,643,788	990,648,163	84,692	2,321,322	27,589,250	11,697	91.3%	188,614,125	87.1%	776,766,110	66,407	78.4%	39,792,569	92.5%	7.8%	3,402	4.02%
90,000 - 99,999	8,360	3,229	2,973,415	4,086	1,698,214	703,131,897	94,672	2,372,355	17,713,864	7,427	88.8%	119,760,375	83.9%	568,030,013	76,482	80.8%	29,047,477	90.0%	5.8%	3,911	4.13%
100,000 - 149,999	18,163	6,605	8,753,829	8,243	4,006,184	1,785,235,804	118,691	10,810,577	36,670,495	15,041	82.8%	242,536,125	75.8%	1,516,839,761	100,847	85.0%	77,391,552	83.6%	3.6%	5,145	4.34%
150,000 - 199,999	5,400	2,011	4,308,103	1,921	1,414,434	677,218,721	170,713	5,971,614	13,558,858	3,967	73.5%	63,967,875	63.4%	605,6							

TABLE 11B. TAX YEAR 2021 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),(e)2] Additions [§ 105-153.6]		Itemized Deductions††: [§ 105-153.5(a)2]††			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 TY2021 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 [\$]			Number of Returns Filed	% of R-HH Returns Filed [%]	Deduction Amount [\$]	% of R-HH SD/ID Value Amount [%]	Average ID Value [\$]										
		Number of Returns Filed	[Net Tax‡ < Pre-payments] Amount [\$]	Number of Returns Filed	[Net Tax‡ < Pre-payments] Amount [\$]			Additions [§ 105-153.5(a)1]†	Deductions [§ 105-153.5(a)1]†	Number of Returns Filed	% of R-HH Returns Filed [%]	Deduction Amount [\$]	% of R-HH SD/ID Value Amount [%]	Average ID Value [\$]	NC Taxable Income Value [\$]	Average NC Taxable Income Value [\$]	NCTI as a % of Federal AGI [%]	[after application of credits] [\$]	as a % of resident HH Tax Liability [%]	as a % of TY2021 Tax Liability [%]	Average per Return* [\$]	Effective Tax Rate††† [%]
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	168,314	[D]	[D]	997	1,365,052	38,120,232	15,440	4,363,945	27,988,870	2,469	1.5%	52,035,604	1.9%	21,076	(37,540,297)	(15,205)	-98.5%	-	-	-	-	-
\$ 1 - 2,000	24,224	[D]	[D]	146	155,758	6,353,241	35,692	93,317	1,095,019	178	0.7%	5,171,159	1.3%	29,051	180,380	1,013	2.8%	9,414	0.7%	0.1%	53	5.22%
2,001 - 4,000	24,267	[D]	[D]	144	121,879	6,723,528	33,618	17,126	724,570	200	0.8%	5,415,802	1.4%	27,079	600,282	3,001	8.9%	31,043	0.8%	0.1%	155	5.17%
4,001 - 6,000	24,266	58	13,211	163	138,212	8,271,706	37,429	6,471	1,208,144	221	0.9%	5,949,887	1.5%	26,923	1,120,146	5,069	13.5%	58,437	0.9%	0.1%	264	5.22%
6,001 - 10,000	45,138	99	32,785	401	358,135	19,785,964	39,572	76,010	2,447,244	500	1.1%	13,405,043	1.8%	26,810	4,009,687	8,019	20.3%	207,972	1.1%	0.2%	416	5.19%
10,001 - 12,750	31,232	81	33,520	302	311,647	15,741,033	40,886	110,841	1,688,644	385	1.2%	9,773,424	1.9%	25,386	4,389,806	11,402	27.9%	226,964	1.2%	0.2%	590	5.17%
12,751 - 15,000	27,292	64	30,579	269	214,042	14,834,474	44,282	325,381	1,620,791	335	1.2%	8,897,600	2.0%	26,560	4,641,464	13,855	31.3%	241,481	1.2%	0.2%	721	5.20%
15,001 - 17,000	22,474	61	27,008	232	217,133	13,402,058	45,741	142,938	1,235,308	293	1.3%	7,609,895	2.1%	25,972	4,699,793	16,404	35.1%	241,834	1.3%	0.3%	825	5.15%
17,001 - 20,000	30,881	91	46,894	351	283,264	21,159,088	47,125	70,575	1,563,471	449	1.5%	11,385,908	2.3%	25,358	8,280,284	18,442	39.1%	425,878	1.4%	0.3%	949	5.14%
20,001 - 21,250	11,480	36	22,592	144	119,001	8,853,777	48,647	23,319	592,114	182	1.6%	4,528,113	2.4%	24,880	3,756,869	20,642	42.4%	193,756	1.6%	0.3%	1,065	5.16%
21,251 - 25,000	29,593	114	68,435	397	305,266	26,307,448	51,182	110,521	1,670,637	514	1.7%	12,877,150	2.7%	25,053	11,870,182	23,094	45.1%	612,292	1.7%	0.3%	1,191	5.16%
25,001 - 30,000	30,706	165	107,185	489	364,180	37,002,550	55,895	124,943	2,494,256	662	2.2%	16,427,403	3.3%	24,815	18,205,384	27,501	49.2%	931,432	2.1%	0.3%	1,407	5.12%
30,001 - 40,000	47,664	356	266,627	978	743,657	83,953,406	62,280	530,305	4,599,246	1,348	2.8%	32,960,364	4.2%	24,451	46,924,101	34,810	55.9%	2,402,163	2.8%	0.4%	1,782	5.12%
40,001 - 50,000	30,427	324	273,025	851	617,024	84,101,093	71,152	333,280	3,252,710	1,182	3.9%	28,163,033	5.6%	23,827	53,019,170	44,855	63.0%	2,725,771	3.9%	0.4%	2,306	5.14%
50,001 - 60,000	20,205	318	296,165	724	464,413	84,992,388	80,715	415,073	2,838,691	1,053	5.2%	24,610,414	7.4%	23,372	57,958,356	55,041	68.2%	2,956,780	5.2%	0.5%	2,808	5.10%
60,001 - 75,000	18,651	420	424,360	988	784,902	131,863,922	92,862	686,547	3,365,236	1,420	7.6%	33,931,933	10.9%	23,896	95,253,300	67,080	72.2%	4,851,702	7.6%	0.6%	3,417	5.09%
75,001 - 80,000	4,090	134	137,568	263	210,940	41,454,275	103,895	150,936	1,042,193	399	9.8%	9,589,768	13.9%	24,035	30,973,250	77,627	74.7%	1,590,125	9.8%	0.6%	3,985	5.13%
80,001 - 100,000	11,140	447	534,772	926	669,196	158,438,233	114,396	1,265,331	3,301,745	1,385	12.4%	32,418,293	17.1%	23,407	123,983,526	89,519	78.3%	6,345,739	12.5%	0.6%	4,582	5.12%
100,001 - 120,000	6,063	340	527,421	649	531,678	132,973,220	133,776	436,827	1,431,556	994	16.4%	23,221,677	22.1%	23,362	108,756,814	109,413	81.8%	5,588,489	16.6%	0.7%	5,622	5.14%
120,001 - 160,000	5,940	488	904,393	824	679,440	211,710,732	160,874	2,176,350	1,934,878	1,316	22.2%	30,468,076	29.0%	23,152	181,484,128	137,906	85.7%	7,139,773	22.5%	0.7%	7,089	5.14%
160,001 - 200,000	2,830	312	645,804	468	648,148	161,144,279	205,804	1,461,678	1,745,506	783	27.7%	20,403,567	38.2%	26,058	140,456,884	179,383	87.2%	9,199,837	28.0%	0.8%	9,195	5.13%
200,001 or more	5,444	963	11,327,140	1,277	9,044,833	1,575,099,865	696,639	83,426,429	30,095,819	2,261	41.5%	92,038,183	64.2%	40,707	1,536,392,292	679,519	97.5%	72,530,082	54.2%	1.0%	32,079	4.72%
TOTAL	622,321	4,959	15,729,334	11,983	18,347,800	2,882,286,512	155,555	96,348,233	97,936,648	18,529	3.0%	481,282,296	4.7%	25,975	2,399,415,801	151,741	83.2%	118,700,964	15.1%	0.8%	6,406	4.87%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	9,351	[D]	[D]	62	192,782	(10,930,113)	(10,370)	3,604,970	1,274,184	1,054	11.3%	3,862,043	2.8%	3,664	(12,461,370)	(11,823)	114.0%	43,010	17.3%	0.4%	41	-0.39%
\$ 1 - 3,999	15,609	[D]	[D]	26	28,694	127,258	2,020	9,392	187,673	63	0.4%	1,289,914	0.5%	20,475	(1,340,937)	(21,285)	-1053.7%	379	1.1%	0.1%	6	0.30%
4,000 - 9,999	35,106	[D]	[D]	66	55,129	919,827	7,186	322,368	379,915	128	0.4%	3,082,193	0.5%	24,080	(2,219,913)	(17,343)	-241.3%	9,637	16.9%	0.8%	75	1.05%
10,000 - 14,999	49,540	11	6,572	91	49,462	2,075,523	12,733	432,881	163	0.3%	3,493,979	0.4%	21,435	(1,638,982)	(10,055)	-79.0%	10,098	12.2%	0.0%	62	0.49%	
15,000 - 19,999	60,818	15	7,591	152	111,672	4,256,465	17,589	212,351	841,139	242	0.4%	6,050,077	0.6%	25,000	(2,422,400)	(10,010)	-56.9%	12,016	1.0%	0.0%	50	0.28%
20,000 - 24,999	62,157	47	18,954	189	141,952	6,529,890	22,673	247,277	1,021,300	288	0.5%	6,812,489	0.7%	23,654	(1,056,622)	(3,669)	-16.2%	35,522	0.3%	0.0%	123	0.54%
25,000 - 29,999	63,068	66	18,691	300	222,809	10,758,894	27,729	317,883	1,218,049	388	0.6%	9,357,611	0.9%	24,118	255,117	658	2.4%	87,470	0.3%	0.1%	225	0.81%
30,000 - 39,999	111,589	244	115,628	910	701,699	43,255,178	35,253	786,478	3,799,721	1,227	1.1%	30,159,879	1.7%	24,580	10,082,056	8,217	23.3%	660,905	0.7%	0.1%	539	1.53%
40,000 - 49,999	70,649	275	155,233	1,170	947,792	67,261,524	45,051	399,986	5,361,883	1,493	2.1%	37,675,315	3.3%	25,235	24,624,312	16,493	36.6%	1,369,880	1.4%	0.3%	918	2.04%
50,000 - 59,999	44,590	346	220,745	1,147	932,835	84,477,184	54,998	679,439	6,427,825	1,536	3.4%	38,381,820	5.2%	24,988	40,346,978	26,268	47.8%	2,125,696	2.6%	0.4%	1,384	2.52%
60,000 - 69,999	29,467	364	300,795	981	747,329	90,346,124	64,950	783,258	7,021,049	1,391	4.7%	35,529,866	7.3%	25,543	48,578,467	34,923	53.8%	2,596,146	3.7%	0.5%	1,866	2.87%
70,000 - 74,999	10,677	175	159,476	428	309,809	44,930,715	72,669	305,778	3,072,517	620	5.8%	15,480,164	8.7%	24,968	26,683,812	43,038	59.4%	1,386,805	4.8%	0.5%	2,237	3.09%
75,000 - 79,999	8,394	165	129,688	419	309,536	46,100,832	77,480	329,755	2,308,233	595	7.1%	14,799,491	10.5%	24,873	29,322,863	49,282	63.6%	1,520,321	6.0%	0.6%	2,555	3.30%
80,000 - 89,999	12,818	322	313,124	782	611,341	95,117,802	84,851	416,939	4,913,934	1,121	8.7%	28,016,331	12.9%	24,992	62,604,476	55,847	65.8%	3,225,184	7.5%	0.6%	2,877	3.39%
90,000 - 99,999	8,360	267	235,817	654	515,970	88,532,582	94,890	257,370	3,452,478	933	11.2%	23,030,325	16.1%	24,684	62,307,149	66,782	70.4%	3,213,832	10.0%	0.6%	3,445	3.63%
100,000 - 149,999	18,163	989	1,368,022	2,100	1,746,894	379,851,143	121,669	4,944,503	12,743,296	3,122	17.2%	77,401,718	24.2%	24,792	294,650,632	94,379	77.6%	15,136,625	16.4%	0.7%	4,848	3.98%
150,000 - 199,999	5,400	526	1,007,582	901	915,101	246,645,289	172,118	3,266,870	5,604,691	1,433	26.5%	36,862,164	36.6%	25,724	207,445,304	144,763	84.1%	10,684,642	25.7%	0.7%	7,456	4.33%
200,000 - 499,999	5,449	865	3,369,331	1,221	2,099,574	618,517,979	294,673	10,266,6														

TABLE 14A. TAX YEAR 2021 INDIVIDUAL INCOME TAX: CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL BY ALLOWABLE DEDUCTION AMOUNT
[§ 105-153.5(a1)]

Filing Status	FAGI	Statutory Allowable Deduction Amount Per Qualifying Child [S]	D-400 Returns Claiming Child Deduction		FAGI [includes deficit] Reported On D-400 Returns Claiming Child Deduction		Qualifying Children Reported On D-400 Returns Claiming Child Deduction		Child Deduction Claimed		Net Tax Liability Reported On D-400 Returns Claiming Child Deduction	
			[count]	Share [%]	[S]	Share [%]	[count]	Share [%]	[S]	Share [%]	[S]	Share [%]
Married Filing Jointly	<=\$40,000	2,500	92,919	9.7%	1,163,140,687	2.8%	180,194	11.2%	450,485,000	15.1%	22,438,443	1.8%
	>\$40,000-\$60,000	2,000	82,366	8.6%	4,122,885,217	9.7%	161,279	10.0%	322,558,000	10.8%	97,027,363	8.0%
	>\$60,000-\$80,000	1,500	83,963	8.7%	5,878,103,309	13.9%	156,787	9.8%	235,180,500	7.9%	180,248,015	14.8%
	>\$80,000-\$100,000	1,000	80,559	8.4%	7,237,275,332	17.1%	144,470	9.0%	144,470,000	4.8%	250,730,230	20.6%
	>\$100,000-\$120,000	500	70,260	7.3%	7,704,778,622	18.2%	123,940	7.7%	61,970,000	2.1%	285,848,701	23.4%
	>\$120,000	0										
			410,067	42.7%	26,106,183,167	61.7%	766,670	47.7%	1,214,663,500	40.6%	836,292,752	68.6%
Surviving Spouse	<=\$40,000	2,500	796	0.1%	13,290,416	0.0%	1,295	0.1%	3,237,500	0.1%	80,983	0.0%
	>\$40,000-\$60,000	2,000	264	0.0%	12,905,200	0.0%	412	0.0%	824,000	0.0%	289,769	0.0%
	>\$60,000-\$80,000	1,500	169	0.0%	11,605,943	0.0%	261	0.0%	391,500	0.0%	342,876	0.0%
	>\$80,000-\$100,000	1,000	115	0.0%	10,224,121	0.0%	185	0.0%	185,000	0.0%	343,982	0.0%
	>\$100,000-\$120,000	500	74	0.0%	8,093,391	0.0%	109	0.0%	54,500	0.0%	289,315	0.0%
	>\$120,000	0										
			1,418	0.1%	56,119,071	0.1%	2,262	0.1%	4,692,500	0.2%	1,346,925	0.1%
Head of Household	<=\$30,000	2,500	256,462	26.7%	4,201,730,031	9.9%	407,296	25.3%	1,018,240,000	34.0%	28,126,916	2.3%
	>\$30,000-\$45,000	2,000	123,402	12.8%	4,522,416,683	10.7%	188,339	11.7%	376,678,000	12.6%	108,417,004	8.9%
	>\$45,000-\$60,000	1,500	58,467	6.1%	3,017,171,839	7.1%	85,980	5.3%	128,970,000	4.3%	96,264,862	7.9%
	>\$60,000-\$75,000	1,000	29,237	3.0%	1,948,734,416	4.6%	41,637	2.6%	41,637,000	1.4%	69,747,006	5.7%
	>\$75,000-\$90,000	500	14,916	1.6%	1,220,216,269	2.9%	20,525	1.3%	10,262,500	0.3%	46,297,881	3.8%
	>\$90,000	0										
			482,484	50.2%	14,910,269,238	35.3%	743,777	46.3%	1,575,787,500	52.7%	348,853,669	28.6%
Single	<=\$20,000	2,500	33,375	3.5%	277,474,267	0.7%	47,972	3.0%	119,930,000	4.0%	1,150,930	0.1%
	>\$20,000-\$30,000	2,000	9,066	0.9%	222,864,945	0.5%	12,488	0.8%	24,976,000	0.8%	5,047,936	0.4%
	>\$30,000-\$40,000	1,500	5,114	0.5%	175,891,143	0.4%	6,866	0.4%	10,299,000	0.3%	5,535,454	0.5%
	>\$40,000-\$50,000	1,000	2,333	0.2%	103,845,917	0.2%	3,121	0.2%	3,121,000	0.1%	3,708,745	0.3%
	>\$50,000-\$60,000	500	1,238	0.1%	67,502,660	0.2%	1,602	0.1%	801,000	0.0%	2,613,478	0.2%
	>\$60,000	0										
			51,126	5.3%	847,578,932	2.0%	72,049	4.5%	159,127,000	5.3%	18,056,543	1.5%
Married Filing Separately	<=\$20,000	2,500	3,925	0.4%	(81,382,333)	-0.2%	6,294	0.4%	15,735,000	0.5%	225,100	0.0%
	>\$20,000-\$30,000	2,000	2,773	0.3%	70,114,782	0.2%	4,160	0.3%	8,320,000	0.3%	1,584,129	0.1%
	>\$30,000-\$40,000	1,500	3,221	0.3%	112,665,611	0.3%	4,765	0.3%	7,147,500	0.2%	3,461,020	0.3%
	>\$40,000-\$50,000	1,000	2,899	0.3%	130,377,876	0.3%	4,276	0.3%	4,276,000	0.1%	4,647,422	0.4%
	>\$50,000-\$60,000	500	2,550	0.3%	139,641,517	0.3%	3,778	0.2%	1,889,000	0.1%	5,362,943	0.4%
	>\$60,000	0										
			15,368	1.6%	371,417,453	0.9%	23,273	1.4%	37,367,500	1.2%	15,280,614	1.3%
Aggregate			960,463	100.0%	42,291,567,861	100.0%	1,608,031	100.0%	2,991,638,000	100.0%	1,219,830,503	100.0%

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; 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 2021 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 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

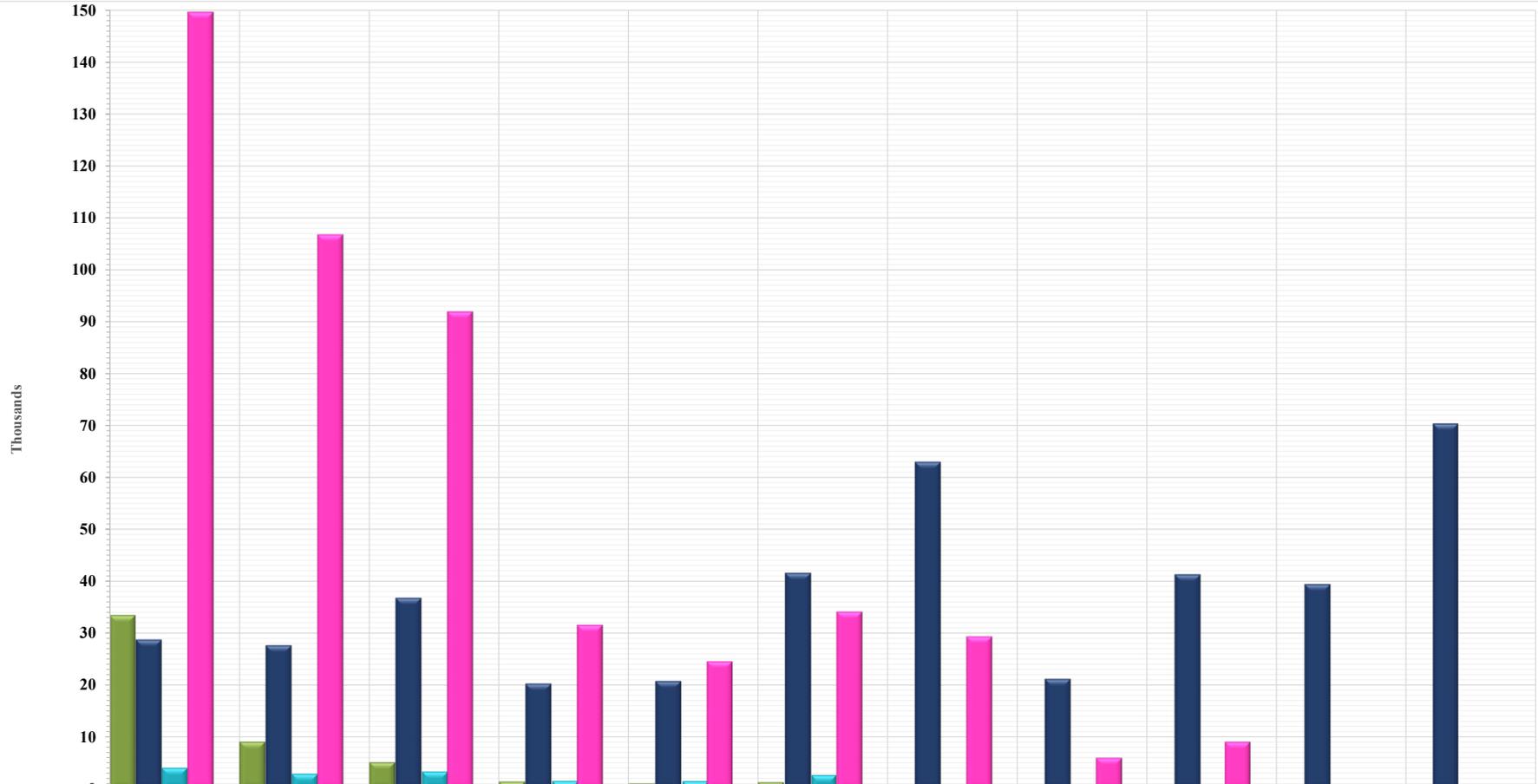
Income Level	Combined Filing Statuses						Head of Household						Married Filing Jointly					
	D-400 Return [Count]	FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]
FAGI Level																		
<=\$20,000	216,100	22.5%	348,601	871,502,500	29.1%	6,176,615	149,700	69.3%	238,849	597,122,500	68.5%	702,028	28,664	13.3%	54,758	136,895,000	15.7%	4,098,424
>\$20,000-\$30,000	146,326	15.2%	238,683	588,383,500	19.7%	36,275,671	106,762	73.0%	168,447	421,117,500	71.6%	27,424,888	27,552	18.8%	53,312	133,280,000	22.7%	2,211,451
>\$30,000-\$40,000	137,150	14.3%	224,685	479,762,000	16.0%	97,129,623	91,925	67.0%	140,639	281,278,000	58.6%	71,930,998	36,703	26.8%	72,124	180,310,000	37.6%	16,128,568
>\$40,000-\$45,000	54,566	5.7%	91,777	179,620,000	6.0%	57,490,256	31,477	57.7%	47,700	95,400,000	53.1%	36,486,006	20,190	37.0%	40,012	80,024,000	44.6%	16,765,445
>\$45,000-\$50,000	47,600	5.0%	80,743	139,846,500	4.7%	61,593,833	24,440	51.3%	36,353	54,529,500	39.0%	35,371,929	20,676	43.4%	40,818	81,636,000	58.4%	21,969,434
>\$50,000-\$60,000	79,428	8.3%	135,628	238,372,500	8.0%	127,316,499	34,027	42.8%	49,627	74,440,500	31.2%	60,892,933	41,500	52.2%	80,449	160,898,000	67.5%	58,292,484
>\$60,000-\$75,000	92,260	9.6%	159,936	219,085,500	7.3%	197,584,519	29,237	31.7%	41,637	41,637,000	19.0%	69,747,006	62,887	68.2%	118,091	177,136,500	80.9%	127,577,621
>\$75,000-\$80,000	27,014	2.8%	46,896	62,197,000	2.1%	69,839,659	5,905	21.9%	8,147	4,073,500	6.5%	17,086,281	21,076	78.0%	38,696	58,044,000	93.3%	52,670,394
>\$80,000-\$90,000	50,297	5.2%	86,986	80,797,000	2.7%	148,341,278	9,011	17.9%	12,378	6,189,000	7.7%	29,211,600	41,216	81.9%	74,500	74,500,000	92.2%	118,939,442
>\$90,000-\$100,000	39,388	4.1%	70,047	70,047,000	2.3%	131,944,534	-	-	-	-	-	-	39,343	99.9%	69,970	69,970,000	99.9%	131,790,788
>\$100,000	70,334	7.3%	124,049	62,024,500	2.1%	286,138,016	-	-	-	-	-	-	70,260	99.9%	123,940	61,970,000	99.9%	285,848,701
TOTAL	960,463	100.0%	1,608,031	2,991,638,000	100.0%	1,219,830,503	482,484	50.2%	743,777	1,575,787,500	52.7%	348,853,669	410,067	42.7%	766,670	1,214,663,500	40.6%	836,292,752
Income Level	Single						Married Filing Separately						Surviving Spouse					
	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]	D-400 Return [Count]	% of FAGI Level [%]	Qual-ifying Child [Count]	Child Deduction Amount [\$]	% of FAGI Level [%]	Net Tax Liability [\$]
FAGI Level																		
<=\$20,000	33,375	15.4%	47,972	119,930,000	13.8%	1,150,930	3,925	1.8%	6,294	15,735,000	1.8%	225,100	436	0.2%	728	1,820,000	0.2%	133
>\$20,000-\$30,000	9,066	6.2%	12,488	24,976,000	4.2%	5,047,936	2,773	1.9%	4,160	8,320,000	1.4%	1,584,129	173	0.1%	276	690,000	0.1%	7,267
>\$30,000-\$40,000	5,114	3.7%	6,866	10,299,000	2.1%	5,535,454	3,221	2.3%	4,765	7,147,500	1.5%	3,461,020	187	0.1%	291	727,500	0.2%	73,583
>\$40,000-\$45,000	1,353	2.5%	1,818	1,818,000	1.0%	2,020,098	1,461	2.7%	2,116	2,116,000	1.2%	2,152,563	85	0.2%	131	262,000	0.1%	66,144
>\$45,000-\$50,000	980	2.1%	1,303	1,303,000	0.9%	1,688,647	1,438	3.0%	2,160	2,160,000	1.5%	2,494,859	66	0.1%	109	218,000	0.2%	68,964
>\$50,000-\$60,000	1,238	1.6%	1,602	801,000	0.3%	2,613,478	2,550	3.2%	3,778	1,889,000	0.8%	5,362,943	113	0.1%	172	344,000	0.1%	154,661
>\$60,000-\$75,000	-	-	-	-	-	-	-	-	-	-	-	-	136	0.1%	208	312,000	0.1%	259,892
>\$75,000-\$80,000	-	-	-	-	-	-	-	-	-	-	-	-	33	0.1%	53	79,500	0.1%	82,984
>\$80,000-\$90,000	-	-	-	-	-	-	-	-	-	-	-	-	70	0.1%	108	108,000	0.1%	190,236
>\$90,000-\$100,000	-	-	-	-	-	-	-	-	-	-	-	-	45	0.1%	77	77,000	0.1%	153,746
>\$100,000	-	-	-	-	-	-	-	-	-	-	-	-	74	0.1%	109	54,500	0.1%	289,315
TOTAL	51,126	5.3%	72,049	159,127,000	5.3%	18,056,543	15,368	1.6%	23,273	37,367,500	1.2%	15,280,614	1,418	0.1%	2,262	4,692,500	0.2%	1,346,925

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; 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 2021 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 Table 14A 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.

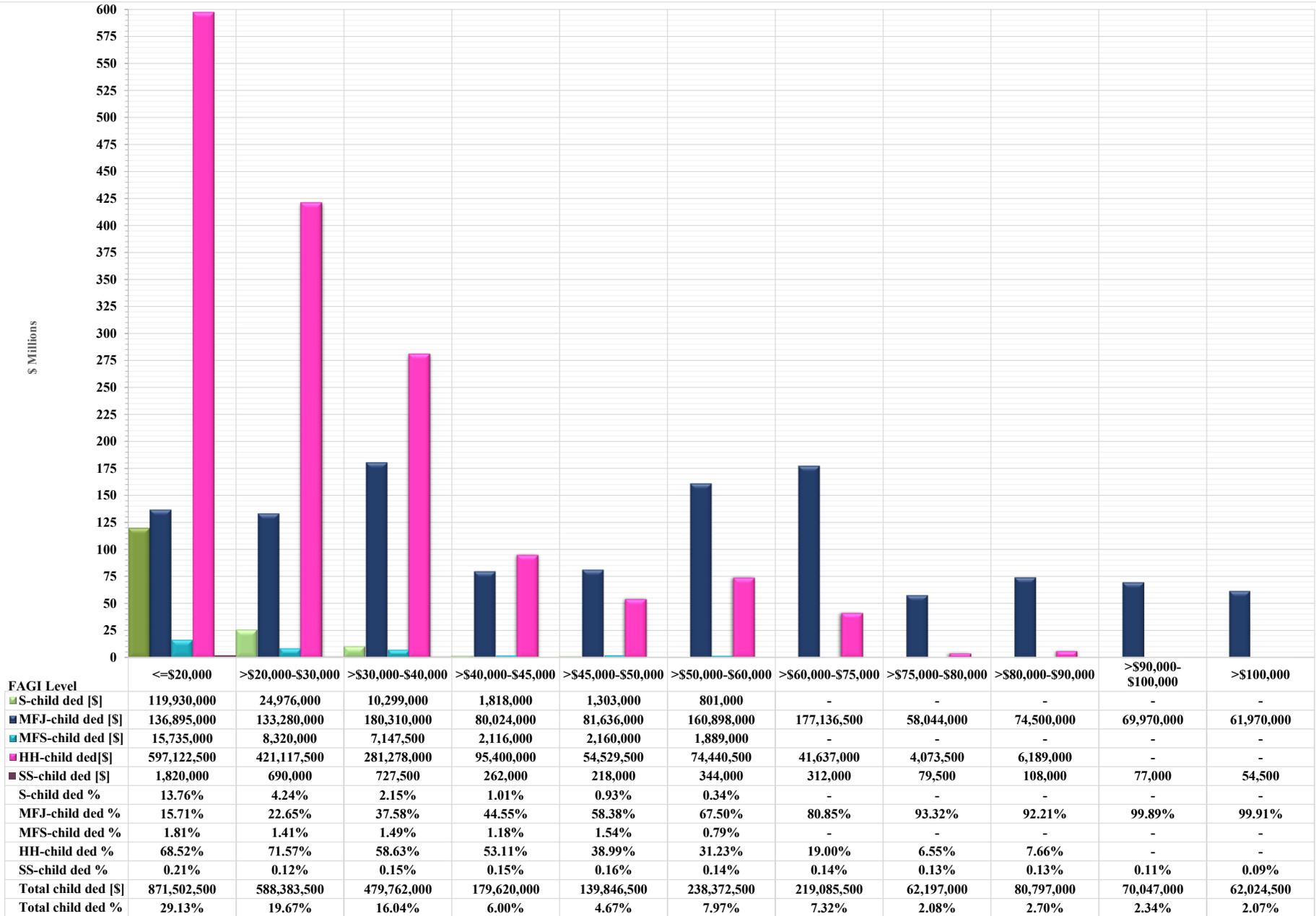
Exhibit 14.1 Tax Year 2021 Individual Income Tax [All Returns]: Count of D-400 Returns Claiming Child Deduction by Filing Status by FAGI Level



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	33,375	9,066	5,114	1,353	980	1,238	-	-	-	-	-
MFJ-return count	28,664	27,552	36,703	20,190	20,676	41,500	62,887	21,076	41,216	39,343	70,260
MFS-return count	3,925	2,773	3,221	1,461	1,438	2,550	-	-	-	-	-
HH-return count	149,700	106,762	91,925	31,477	24,440	34,027	29,237	5,905	9,011	-	-
SS-return count	436	173	187	85	66	113	136	33	70	45	74
S-return count %	15.44%	6.20%	3.73%	2.48%	2.06%	1.56%	-	-	-	-	-
MFJ-return count %	13.26%	18.83%	26.76%	37.00%	43.44%	52.25%	68.16%	78.02%	81.95%	99.89%	99.89%
MFS-return count %	1.82%	1.90%	2.35%	2.68%	3.02%	3.21%	-	-	-	-	-
HH-return count %	69.27%	72.96%	67.03%	57.69%	51.34%	42.84%	31.69%	21.86%	17.92%	-	-
SS-return count %	0.20%	0.12%	0.14%	0.16%	0.14%	0.14%	0.15%	0.12%	0.14%	0.11%	0.11%
Total return count	216,100	146,326	137,150	54,566	47,600	79,428	92,260	27,014	50,297	39,388	70,334
Total return count %	22.50%	15.23%	14.28%	5.68%	4.96%	8.27%	9.61%	2.81%	5.24%	4.10%	7.32%

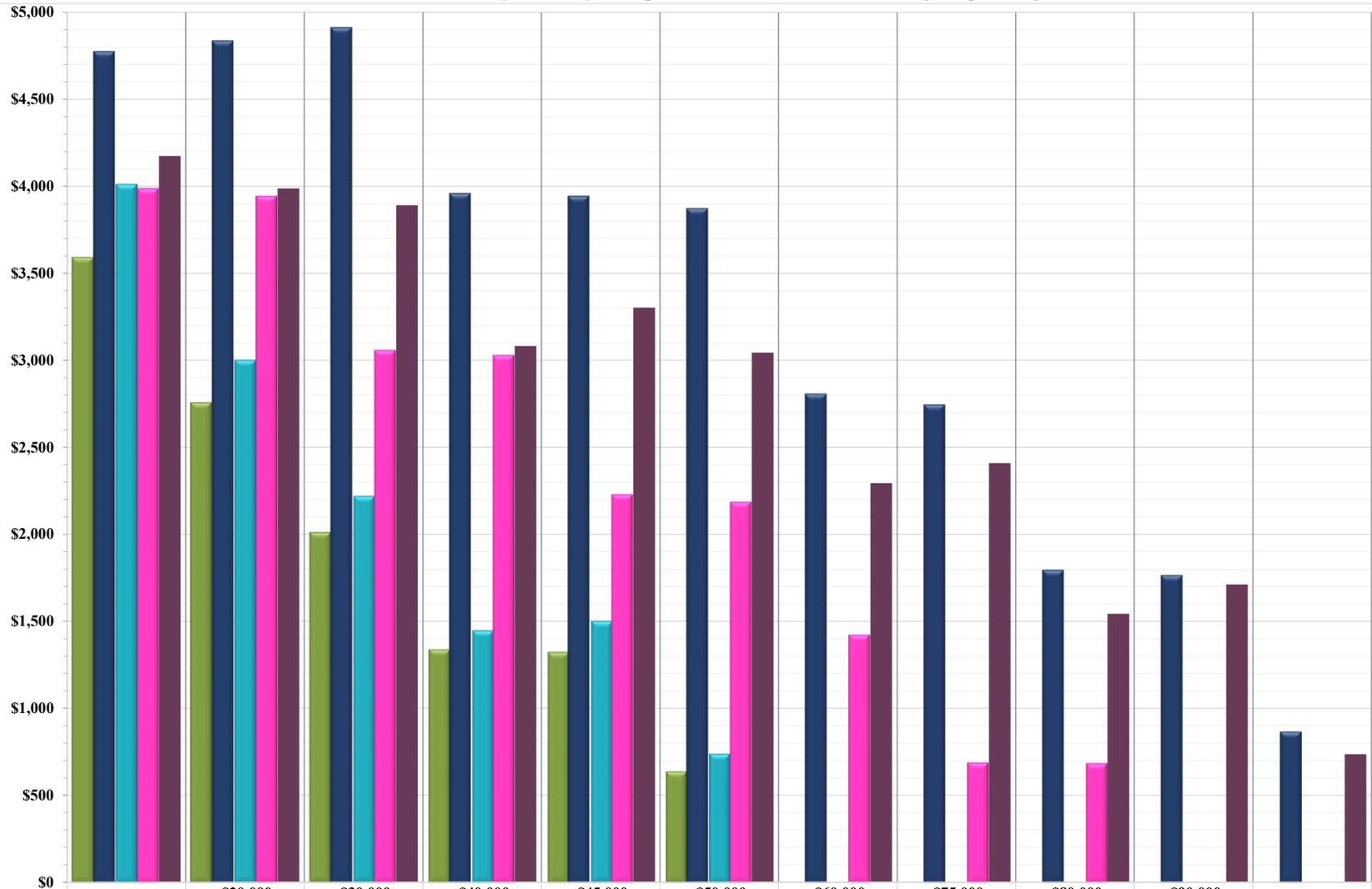
Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.2 Tax Year 2021 Individual Income Tax [All Returns]: Child Deduction Claimed by Filing Status by FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

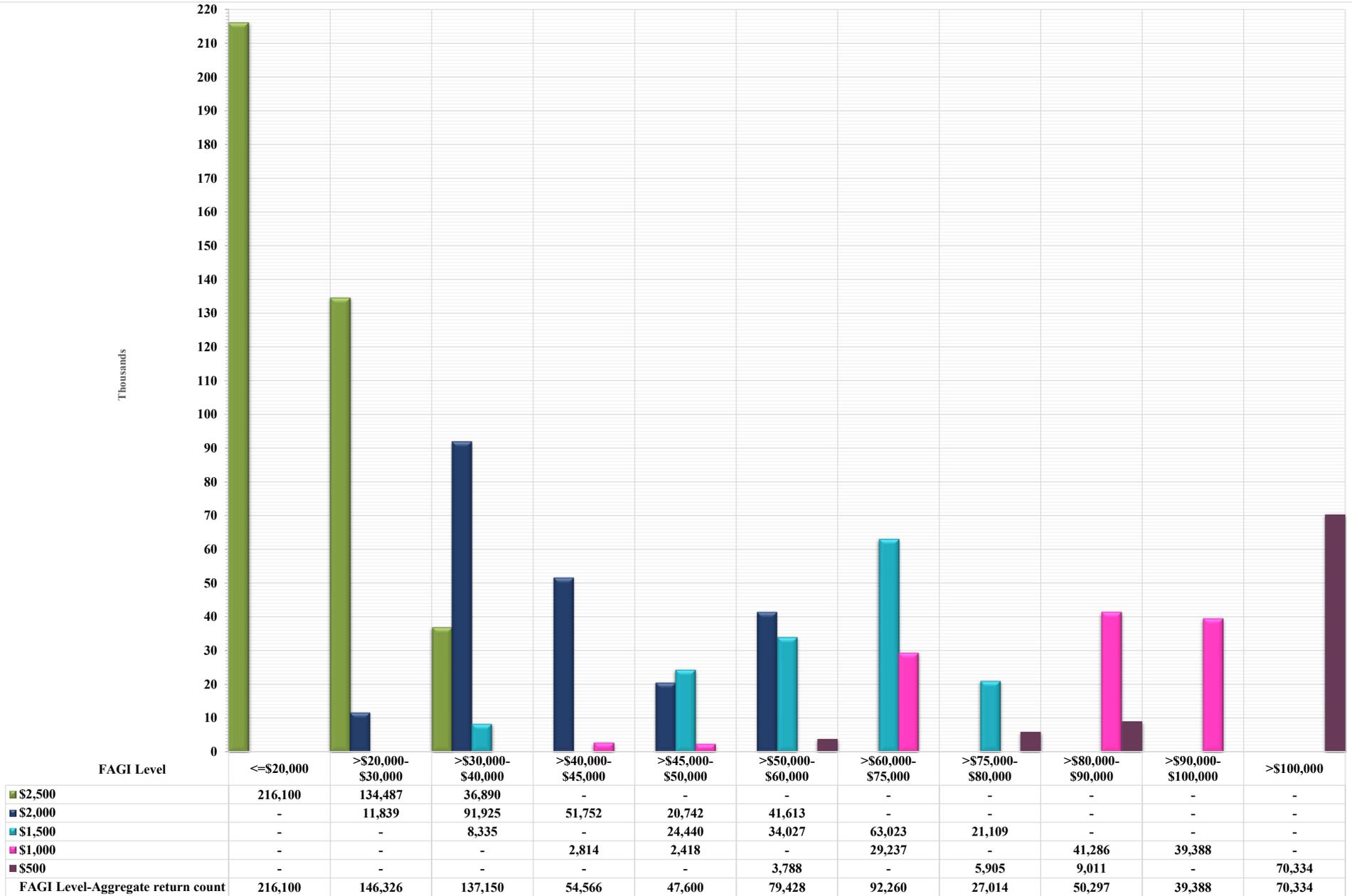
Exhibit 14.3 Tax Year 2021 Individual Income Tax [All Returns]: Average Per Return Child Deduction Claimed by Filing Status by FAGI Level



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 [\$]	3,593	2,755	2,014	1,344	1,330	647	-	-	-	-	-
MFJ-avg per return child ded [\$]	4,776	4,837	4,913	3,964	3,948	3,877	2,817	2,754	1,808	1,778	882
MFS-avg per return child ded [\$]	4,009	3,000	2,219	1,448	1,502	741	-	-	-	-	-
HH-avg per return child ded [\$]	3,989	3,944	3,060	3,031	2,231	2,188	1,424	690	687	-	-
SS-avg per return child ded [\$]	4,174	3,988	3,890	3,082	3,303	3,044	2,294	2,409	1,543	1,711	736
FAGI Level-avg per return child ded [\$]	4,033	4,021	3,498	3,292	2,938	3,001	2,375	2,302	1,606	1,778	882

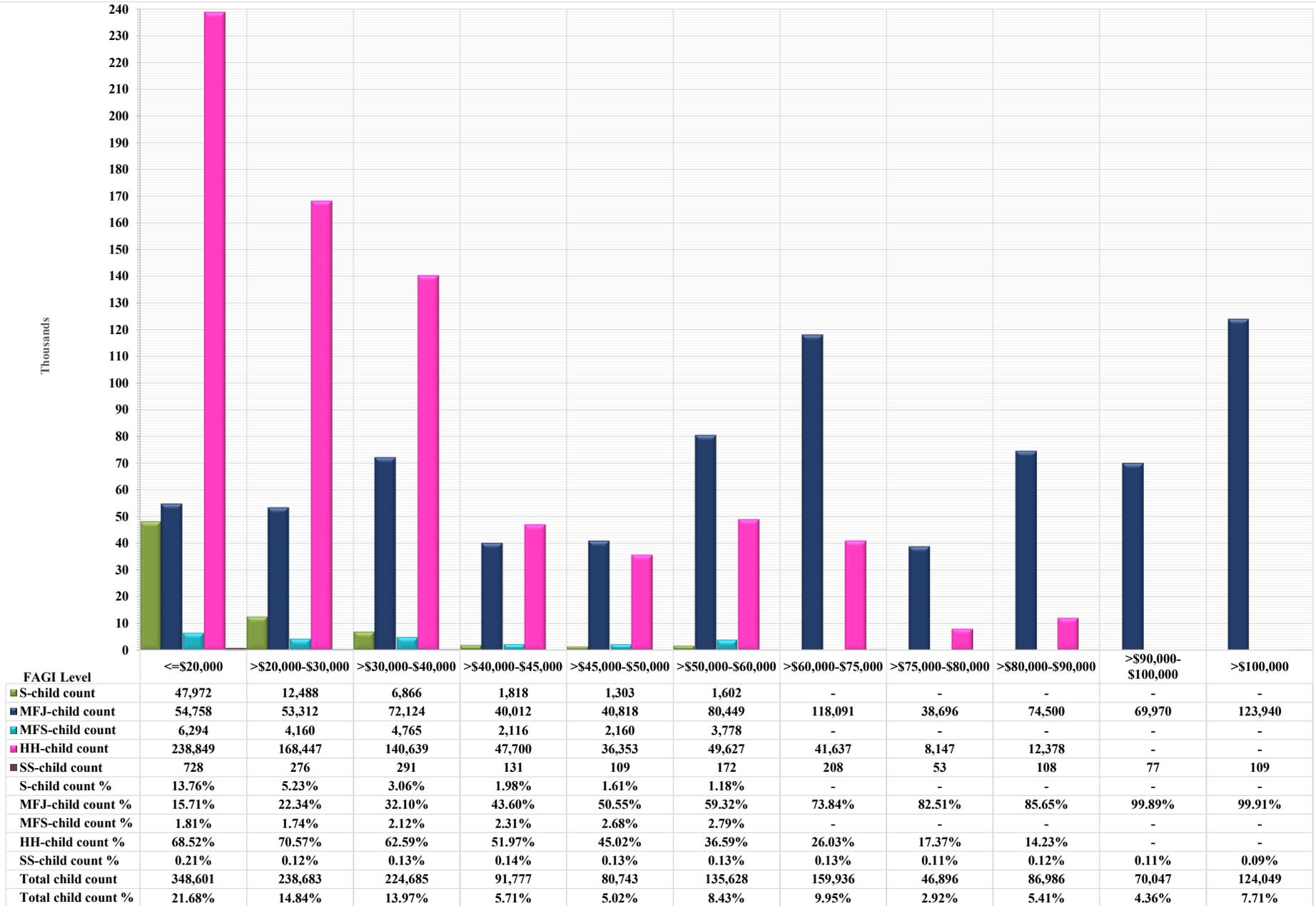
Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.4 Tax Year 2021 Individual Income Tax [All Returns]: Count of D-400 Returns Claiming Child Deduction by Allowable Deduction Amount by FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.5 Tax Year 2021 Individual Income Tax [All Returns]: Count of Qualifying Children Claimed† for Returns Claiming Child Deduction by Filing Status by FAGI Level

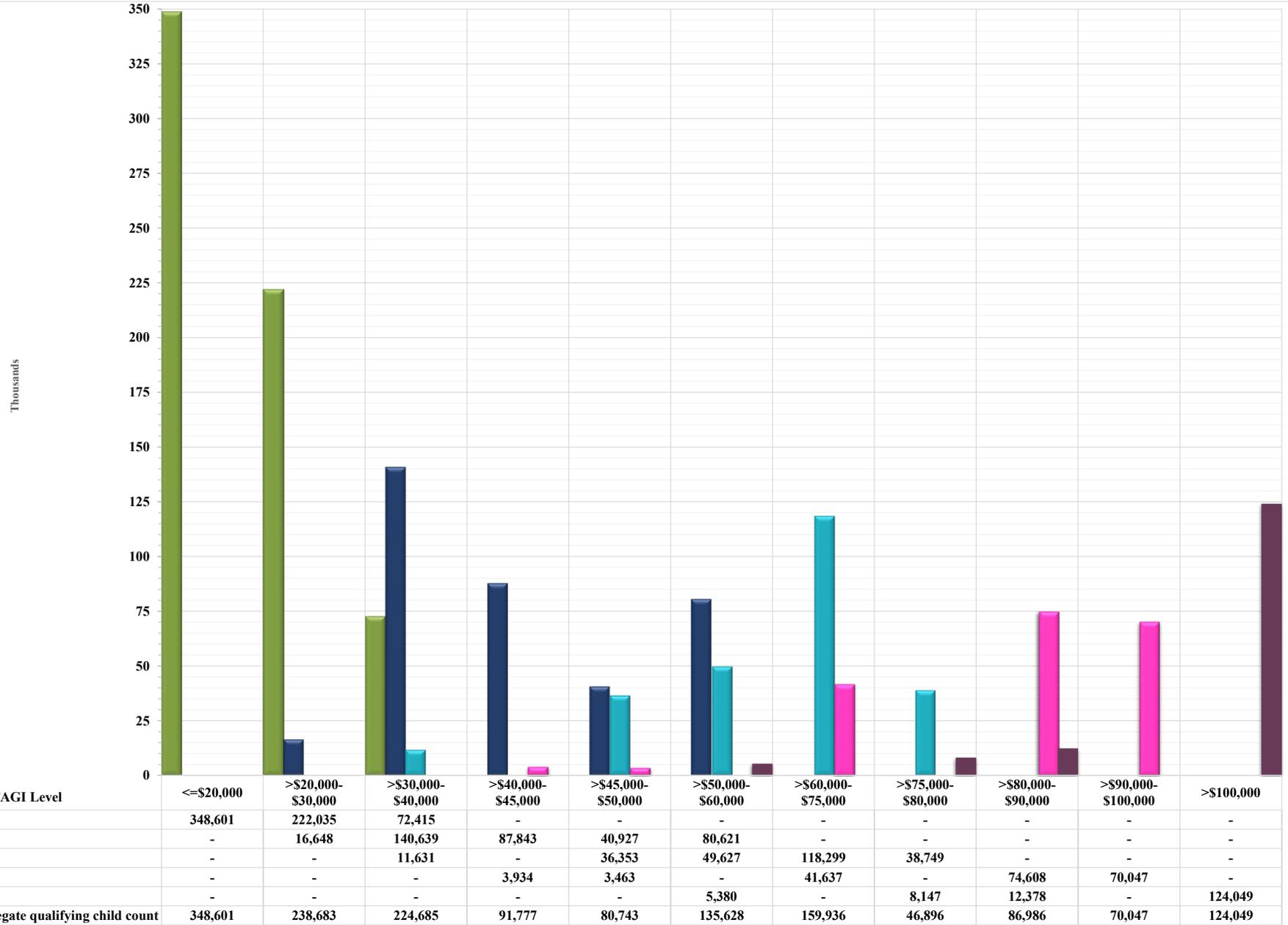


Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable 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)

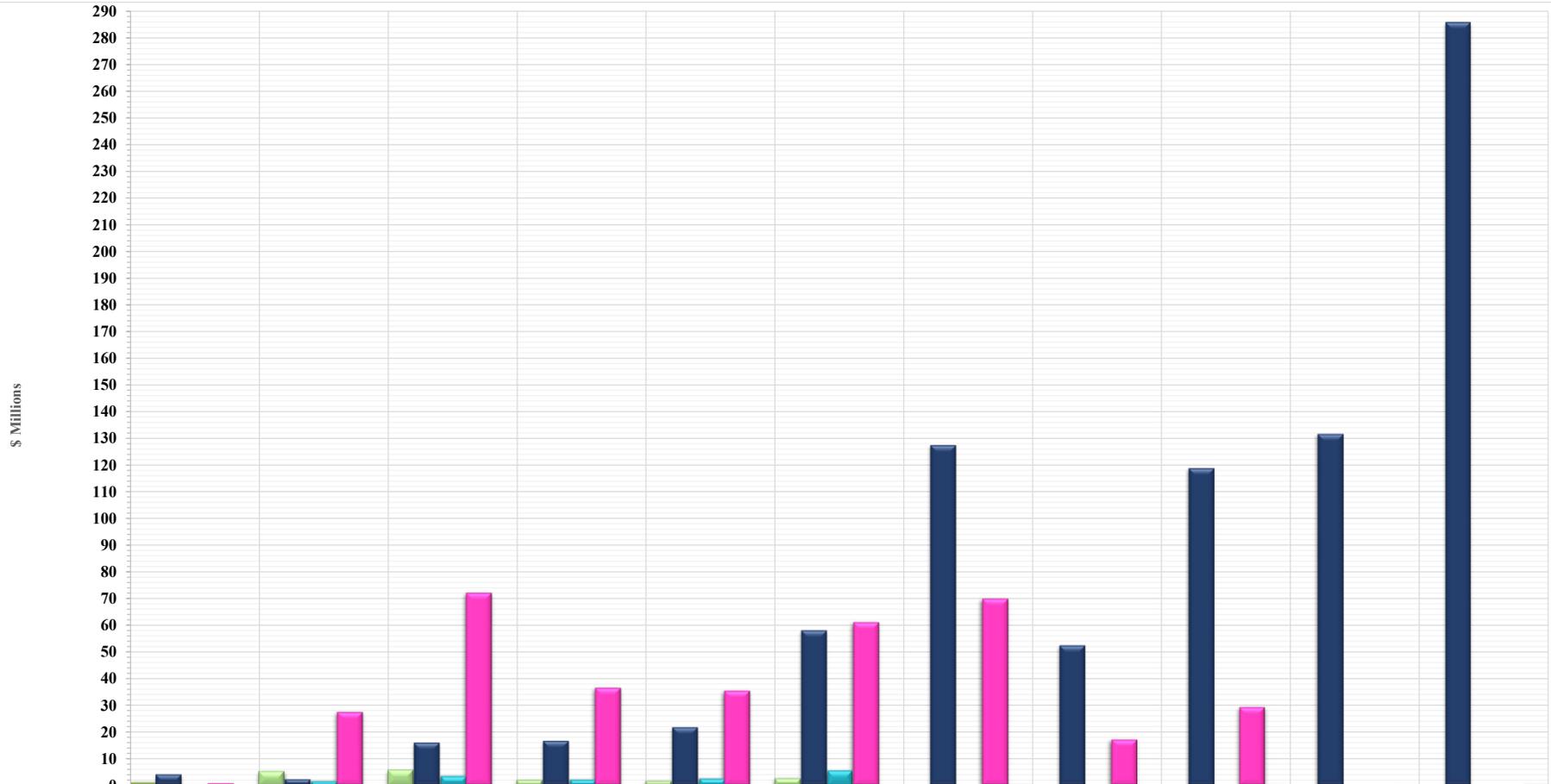
Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.6 Tax Year 2021 Individual Income Tax [All Returns]: Count of Qualifying Children for Returns Claiming Child Deduction by Allowable Deduction Amount by FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit 14.7 Tax Year 2021 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 [\$]	1,150,930	5,047,936	5,535,454	2,020,098	1,688,647	2,613,478	-	-	-	-	-
MFJ-net tax liability [\$]	4,098,424	2,211,451	16,128,568	16,765,445	21,969,434	58,292,484	127,577,621	52,670,394	118,939,442	131,790,788	285,848,701
MFS-net tax liability [\$]	225,100	1,584,129	3,461,020	2,152,563	2,494,859	5,362,943	-	-	-	-	-
HH-net tax liability [\$]	702,028	27,424,888	71,930,998	36,486,006	35,371,929	60,892,933	69,747,006	17,086,281	29,211,600	-	-
SS-net tax liability [\$]	133	7,267	73,583	66,144	68,964	154,661	259,892	82,984	190,236	153,746	289,315
S-net tax liability %	18.63%	13.92%	5.70%	3.51%	2.74%	2.05%	-	-	-	-	-
MFJ-net tax liability %	66.35%	6.10%	16.61%	29.16%	35.67%	45.79%	64.57%	75.42%	80.18%	99.88%	99.90%
MFS-net tax liability %	3.64%	4.37%	3.56%	3.74%	4.05%	4.21%	-	-	-	-	-
HH-net tax liability %	11.37%	75.60%	74.06%	63.46%	57.43%	47.83%	35.30%	24.47%	19.69%	-	-
SS-net tax liability %	0.00%	0.02%	0.08%	0.12%	0.11%	0.12%	0.13%	0.12%	0.13%	0.12%	0.10%
Total net tax liability [\$]	6,176,615	36,275,671	97,129,623	57,490,256	61,593,833	127,316,499	197,584,519	69,839,659	148,341,278	131,944,534	286,138,016
Total net tax liability %	0.51%	2.97%	7.96%	4.71%	5.05%	10.44%	16.20%	5.73%	12.16%	10.82%	23.46%

Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 Form D-400 processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

TABLE 15A. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS DEDUCTION CLAIMED BY FILING STATUS BY FAGI LEVEL

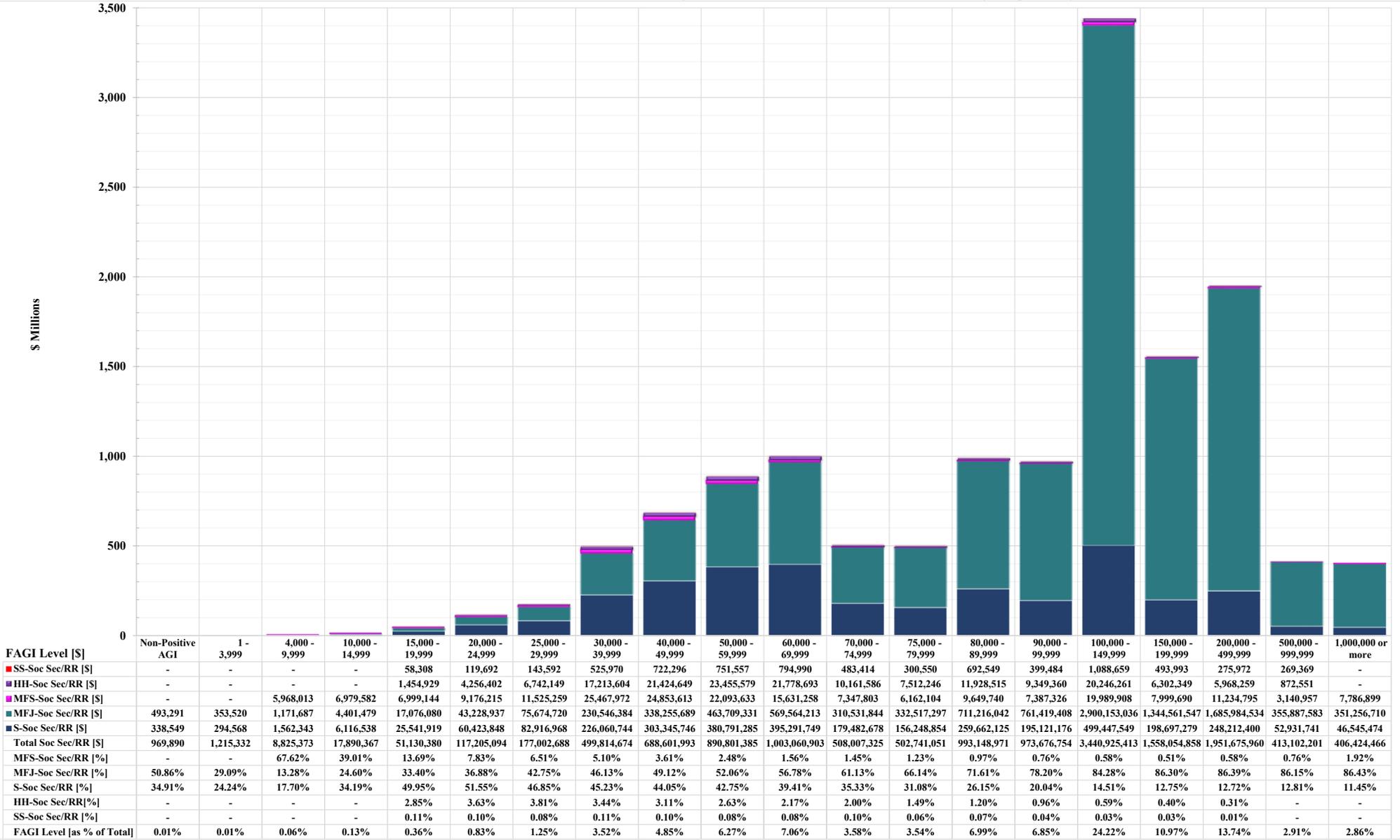
Income Level FAGI Level	Combined Filing Statuses								Single								Married Filing Jointly							
	Social Security/Railroad Benefit Claimed				Net Tax Liability				Social Security/Railroad Benefit Claimed				Net Tax Liability				Social Security/Railroad Benefit Claimed				Net Tax Liability			
	D-400 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	121	0.0%	969,890	0.0%	8,016	129,258	8,617		39	32.2%	338,549	34.9%	8,681	[D]	[D]		38	31.4%	493,291	50.9%	12,981	[D]	[D]	
\$ 1 - 3,999	374	0.0%	1,215,332	0.0%	3,250	[D]	[D]		123	32.9%	294,568	24.2%	2,395	[D]	[D]		87	23.3%	353,520	29.1%	4,063	[D]	[D]	
4,000 - 9,999	2,046	0.3%	8,825,373	0.1%	4,313	[D]	[D]		489	23.9%	1,562,343	17.7%	3,195	[D]	[D]		642	31.4%	1,171,687	13.3%	1,825	[D]	[D]	
10,000 - 14,999	9,896	1.3%	17,890,367	0.1%	1,808	508,794	124		5,377	54.3%	6,116,538	34.2%	1,138	475,317	118	3,494	35.3%	4,401,479	24.6%	1,260	20,979	6		
15,000 - 19,999	31,722	4.1%	51,130,380	0.4%	1,612	4,747,810	285		19,465	61.4%	25,541,919	50.0%	1,312	4,622,630	292	10,169	32.1%	17,076,080	33.4%	1,679	41,956	4		
20,000 - 24,999	42,955	5.5%	117,205,094	0.8%	2,729	9,227,489	397		23,942	55.7%	60,423,848	51.6%	2,524	8,560,099	456	15,939	37.1%	43,228,937	36.9%	2,712	232,131	15		
25,000 - 29,999	42,494	5.4%	177,002,688	1.2%	4,165	12,146,675	396		20,025	47.1%	82,916,968	46.8%	4,141	9,434,033	611	19,505	45.9%	75,674,720	42.8%	3,880	1,946,180	100		
30,000 - 39,999	72,208	9.2%	499,814,674	3.5%	6,922	31,701,804	559		31,095	43.1%	226,060,744	45.2%	7,270	19,092,992	792	36,414	50.4%	230,546,384	46.1%	6,331	10,472,336	288		
40,000 - 49,999	62,229	8.0%	688,601,993	4.8%	11,066	40,732,724	826		26,524	42.6%	303,345,746	44.1%	11,437	21,655,753	1,044	31,924	51.3%	338,255,689	49.1%	10,596	16,380,257	513		
50,000 - 59,999	59,945	7.7%	890,801,385	6.3%	14,860	52,925,153	1,092		25,236	42.1%	380,791,285	42.7%	15,089	26,051,757	1,293	31,635	52.8%	463,709,331	52.1%	14,658	23,813,726	753		
60,000 - 69,999	56,714	7.2%	1,003,060,903	7.1%	17,686	65,257,871	1,376		22,447	39.6%	395,291,749	39.4%	17,610	29,547,265	1,572	31,996	56.4%	569,564,213	56.8%	17,801	32,756,781	1,024		
70,000 - 74,999	26,304	3.4%	508,007,325	3.6%	19,313	36,405,486	1,621		9,595	36.5%	179,482,678	35.3%	18,706	15,224,801	1,840	15,706	59.7%	310,531,844	61.1%	19,772	19,555,864	1,245		
75,000 - 79,999	24,503	3.1%	502,741,051	3.5%	20,518	37,124,026	1,751		8,131	33.2%	156,248,854	31.1%	19,216	14,463,859	2,006	15,599	63.7%	332,517,297	66.1%	21,317	21,289,850	1,365		
80,000 - 89,999	44,988	5.7%	993,148,971	7.0%	22,076	78,349,687	1,982		13,197	29.3%	259,662,125	26.1%	19,676	27,302,952	2,297	30,605	68.0%	711,216,042	71.6%	23,239	48,576,686	1,587		
90,000 - 99,999	40,339	5.2%	973,676,754	6.9%	24,137	82,172,612	2,270		9,759	24.2%	195,121,176	20.0%	19,994	24,156,067	2,679	29,712	73.7%	761,419,408	78.2%	25,627	55,794,827	1,878		
100,000 - 149,999	126,715	16.2%	3,440,925,413	24.2%	27,155	377,036,663	3,209		24,042	19.0%	499,447,549	14.5%	20,774	84,604,394	3,726	100,671	79.4%	2,900,153,036	84.3%	28,808	285,259,244	2,834		
150,000 - 199,999	52,973	6.8%	1,558,054,858	11.0%	29,412	262,793,958	5,164		9,210	17.4%	198,697,279	12.8%	21,574	52,093,600	5,851	43,082	81.3%	1,344,561,547	86.3%	31,209	206,828,053	4,801		
200,000 - 499,999	62,401	8.0%	1,951,675,960	13.7%	31,276	583,256,743	9,793		11,207	18.0%	248,212,400	12.7%	22,148	111,307,471	10,424	50,394	80.8%	1,685,984,534	86.4%	33,456	464,603,097	9,219		
500,000 - 999,999	12,402	1.6%	413,102,201	2.9%	33,309	241,428,584	21,579		2,248	18.1%	52,931,741	12.8%	23,546	44,256,106	21,823	9,973	80.4%	355,887,583	86.2%	35,685	194,373,170	19,490		
1,000,000 or more	11,324	1.4%	406,424,466	2.9%	35,891	668,268,852	71,450		1,815	16.0%	46,545,474	11.5%	25,645	100,119,155	65,523	9,200	81.2%	351,256,710	86.4%	38,180	543,878,516	59,117		
TOTAL	782,653	100.0%	14,204,275,077	100.0%	18,149	2,584,238,829	4,009		263,966	33.7%	3,319,033,533	23.4%	12,574	592,982,219	2,694	486,785	62.2%	10,498,003,332	73.9%	21,566	1,925,957,876	3,956		

Income Level FAGI Level	Married Filing Separately								Head of Household								Surviving Spouse							
	Social Security/Railroad Benefit Claimed				Net Tax Liability				Social Security/Railroad Benefit Claimed				Net Tax Liability				Social Security/Railroad Benefit Claimed				Net Tax Liability			
	D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]		D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]		D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]	
Non-Positive AGI	[D]	[D]	[D]	[D]	[D]	[D]	[D]		[D]	[D]	[D]	[D]	[D]	[D]	[D]		[D]	[D]	[D]	[D]	[D]	[D]	[D]	
\$ 1 - 3,999	[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	878	42.9%	5,968,013	67.6%	6,797	[D]	[D]		[D]	[D]	[D]	[D]	[D]	[D]	[D]		[D]	[D]	[D]	[D]	[D]	[D]	[D]	
10,000 - 14,999	749	7.6%	6,979,582	39.0%	9,319	[D]	[D]		[D]	[D]	[D]	[D]	[D]	[D]	[D]		[D]	[D]	[D]	[D]	[D]	[D]	[D]	
15,000 - 19,999	761	2.4%	6,999,144	13.7%	9,197	[D]	[D]		1,293	4.1%	1,454,929	2.8%	1,125	39,786	77	34	0.1%	58,308	0.1%	1,715	[D]	[D]	[D]	
20,000 - 24,999	922	2.1%	9,176,215	7.8%	9,953	[D]	[D]		2,100	4.9%	4,256,402	3.6%	2,027	297,801	186	52	0.1%	119,692	0.1%	2,302	[D]	[D]	[D]	
25,000 - 29,999	999	2.4%	11,525,259	6.5%	11,537	230,617	345		1,926	4.5%	6,742,149	3.8%	3,501	534,293	335	39	0.1%	143,592	0.1%	3,682	1,552	91		
30,000 - 39,999	1,831	2.5%	25,467,972	5.1%	13,909	760,957	525		2,784	3.9%	17,213,604	3.4%	6,183	1,356,236	568	84	0.1%	525,970	0.1%	6,262	19,283	279		
40,000 - 49,999	1,561	2.5%	24,853,613	3.6%	15,922	1,059,493	873		2,143	3.4%	21,424,649	3.1%	9,998	1,597,640	891	77	0.1%	722,296	0.1%	9,380	39,581	600		
50,000 - 59,999	1,305	2.2%	22,093,633	2.5%	16,930	1,327,355	1,248		1,719	2.9%	23,455,579	2.6%	13,645	1,693,055	1,160	50	0.1%	751,557	0.1%	15,031	39,260	935		
60,000 - 69,999	880	1.6%	15,631,258	1.6%	17,763	1,175,662	1,604		1,343	2.4%	21,778,693	2.2%	16,216	1,724,821	1,483	48	0.1%	794,990	0.1%	16,562	53,342	1,270		
70,000 - 74,999	401	1.5%	7,347,803	1.4%	18,324	669,939	1,925		576	2.2%	10,161,586	2.0%	17,642	921,864	1,766	26	0.1%	483,414	0.1%	18,593	33,018	1,501		
75,000 - 79,999	331	1.4%	6,162,104	1.2%	18,617	606,330	2,048		422	1.7%	7,512,246	1.5%	17,802	732,763	1,874	20	0.1%	300,550	0.1%	15,028	31,224	1,837		
80,000 - 89,999	489	1.1%	9,649,740	1.0%	19,734	1,050,894	2,290		658	1.5%	11,928,515	1.2%	18,128	1,342,434	2,186	39	0.1%	692,549	0.1%	17,758	76,721	2,257		
90,000 - 99,999	361	0.9%	7,387,326	0.8%	20,464	898,359	2,698		484	1.2%	9,349,360	1.0%	19,317	1,270,729	2,642	23	0.1%	399,484	0.0%	17,369	52,630	2,392		
100,000 - 149,999	945	0.7%	19,889,908	0.6%	21,153	3,400,124	3,684		997	0.8%	20,246,261	0.6%	20,307	3,562,428	3,588	60	0.0%	1,088,659	0.0%	18,144	210,473	3,758		
150,000 - 199,999	355	0.7%	7,999,690	0.5%	22,534	1,951,366	5,640		302	0.6%	6,302,349	0.4%	20,869	1,794,227	5,961	24	0.0%	493,993	0.0%	20,583	126,712	5,280		
200,000 - 499,999	485	0.8%	11,234,795	0.6%	23,165	4,225,954	9,693		296	0.5%	5,968,259	0.3%	20,163	2,929,160	9,929	19	0.0%	275,972	0.0%	14,525	191,061	11,239		
500,000 - 999,999	130	1.0%	3,140,957	0.8%	24,161	2,008,725	18,097		41	0.3%	872,551	0.2%	21,282	565,386	17,133	10	0.1%	269,369	0.1%	26,937	225,197	22,520		
1,000,000 or more	273	2.4%	7,786,899	1.9%	28,523	22,680,854	108,004		[D]	[D]	[D]	[D]	[D]	[D]	[D]		[D]	[D]	[D]	[D]	[D]	[D]	[D]	
TOTAL	13,849	1.8%	210,078,337	1.5%	15,169	42,245,509	4,551		17,429	2.2%	169,924,482	1.2%	9,750	21,843,971	1,541	624	0.1%	7,235,394	0.1%	11,595	1,209,254	2,717		

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

§ 105-153.5(b)(3) provides a

Exhibit 15A.1 Tax Year 2021 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Filing Status by FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2021 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

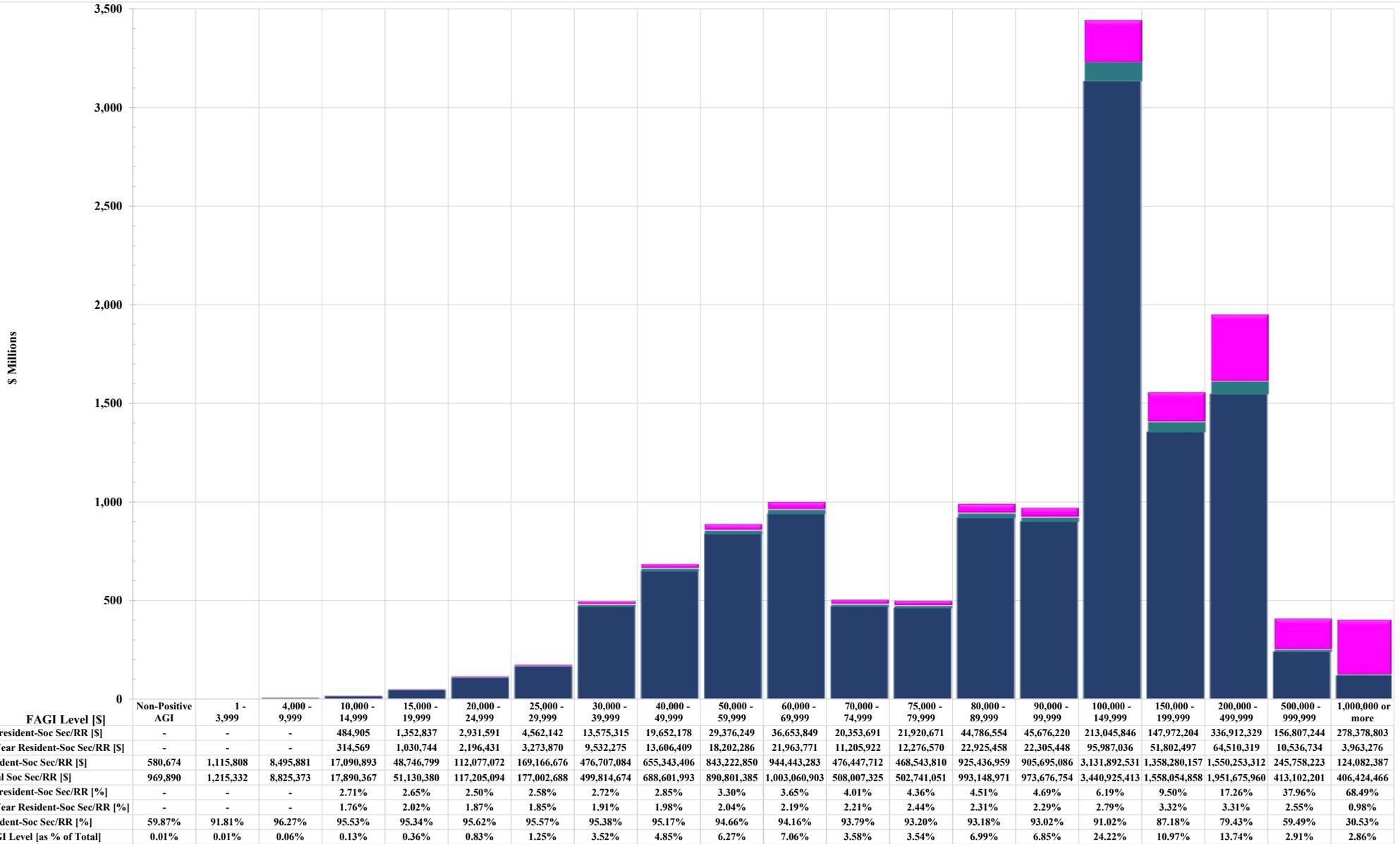
TABLE 15B. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS DEDUCTION CLAIMED BY RESIDENCY STATUS BY FAGI LEVEL

Income Level	Combined Residency Statuses							I. Full Year Resident Returns†						
	Social Security/Railroad Benefit Claimed					Net Tax Liability		Social Security/Railroad Benefit Claimed					Net Tax Liability	
	D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]	D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]
FAGI Level														
Non-Positive AGI	121	0.0%	969,890	0.0%	8,016	[D]	[D]	98	81.0%	580,674	59.9%	5,925	[D]	[D]
\$ 1 - 3,999	374	0.0%	1,215,332	0.0%	3,250	[D]	[D]	359	96.0%	1,115,808	91.8%	3,108	[D]	[D]
4,000 - 9,999	2,046	0.3%	8,825,373	0.1%	4,313	24,490	720	1,946	95.1%	8,495,881	96.3%	4,366	24,366	786
10,000 - 14,999	9,896	1.3%	17,890,367	0.1%	1,808	508,794	124	9,455	95.5%	17,090,893	95.5%	1,808	497,798	126
15,000 - 19,999	31,722	4.1%	51,130,380	0.4%	1,612	4,747,810	285	30,499	96.1%	48,746,799	95.3%	1,598	4,658,102	288
20,000 - 24,999	42,955	5.5%	117,205,094	0.8%	2,729	9,227,489	397	41,275	96.1%	112,077,072	95.6%	2,715	9,036,845	402
25,000 - 29,999	42,494	5.4%	177,002,688	1.2%	4,165	12,146,675	396	40,722	95.8%	169,166,676	95.6%	4,154	11,867,202	401
30,000 - 39,999	72,208	9.2%	499,814,674	3.5%	6,922	31,701,804	559	68,931	95.5%	476,707,084	95.4%	6,916	30,920,813	568
40,000 - 49,999	62,229	8.0%	688,601,993	4.8%	11,066	40,732,724	826	59,229	95.2%	655,343,406	95.2%	11,065	39,719,383	842
50,000 - 59,999	59,945	7.7%	890,801,385	6.3%	14,860	52,925,153	1,092	56,702	94.6%	843,222,850	94.7%	14,871	51,451,592	1,116
60,000 - 69,999	56,714	7.2%	1,003,060,903	7.1%	17,686	65,257,871	1,376	53,321	94.0%	944,443,283	94.2%	17,712	63,410,321	1,411
70,000 - 74,999	26,304	3.4%	508,007,325	3.6%	19,313	36,405,486	1,621	24,654	93.7%	476,447,712	93.8%	19,325	35,348,461	1,663
75,000 - 79,999	24,503	3.1%	502,741,051	3.5%	20,518	37,124,026	1,751	22,794	93.0%	468,543,810	93.2%	20,556	35,968,426	1,805
80,000 - 89,999	44,988	5.7%	993,148,971	7.0%	22,076	78,349,687	1,982	41,787	92.9%	925,436,959	93.2%	22,147	75,771,526	2,042
90,000 - 99,999	40,339	5.2%	973,676,754	6.9%	24,137	82,172,612	2,270	37,344	92.6%	905,695,086	93.0%	24,253	79,412,261	2,345
100,000 - 149,999	126,715	16.2%	3,440,925,413	24.2%	27,155	377,036,663	3,209	114,816	90.6%	3,131,892,531	91.0%	27,277	362,834,806	3,350
150,000 - 199,999	52,973	6.8%	1,558,054,858	11.0%	29,412	262,793,958	5,164	46,016	86.9%	1,358,280,157	87.2%	29,518	250,928,585	5,516
200,000 - 499,999	62,401	8.0%	1,951,675,960	13.7%	31,276	583,256,743	9,793	49,419	79.2%	1,550,253,312	79.4%	31,370	546,846,686	11,026
500,000 - 999,999	12,402	1.6%	413,102,201	2.9%	33,309	241,428,584	21,579	7,406	59.7%	245,758,223	59.5%	33,184	219,295,273	29,519
1,000,000 or more	11,324	1.4%	406,424,466	2.9%	35,891	668,268,852	71,450	3,672	32.4%	124,082,387	30.5%	33,791	537,510,198	145,983
TOTAL	782,653	100.0%	14,204,275,077	100.0%	18,149	2,584,238,829	4,009	710,445	90.8%	12,463,380,602	87.7%	17,543	2,355,614,353	3,982

Income Level	II. Part-Year Resident Returns††							III. Nonresident Returns†††						
	Social Security/Railroad Benefit Claimed					Net Tax Liability		Social Security/Railroad Benefit Claimed					Net Tax Liability	
	D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]	D-400 Return [Count]	FAGI Level [%]	Amount [\$]	FAGI Level [%]	Average [\$]	Amount [\$]	Average [\$]
FAGI Level														
Non-Positive AGI	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	222	2.2%	314,569	1.8%	1,417	[D]	[D]	219	2.2%	484,905	2.7%	2,214	[D]	[D]
15,000 - 19,999	551	1.7%	1,030,744	2.0%	1,871	40,835	166	672	2.1%	1,352,837	2.6%	2,013	48,873	203
20,000 - 24,999	725	1.7%	2,196,431	1.9%	3,030	81,977	227	955	2.2%	2,931,591	2.5%	3,070	108,667	250
25,000 - 29,999	748	1.8%	3,273,870	1.8%	4,377	116,376	235	1,024	2.4%	4,562,142	2.6%	4,455	163,097	270
30,000 - 39,999	1,313	1.8%	9,532,275	1.9%	7,260	317,553	334	1,964	2.7%	13,575,315	2.7%	6,912	463,438	341
40,000 - 49,999	1,202	1.9%	13,606,409	2.0%	11,320	416,042	455	1,798	2.9%	19,652,178	2.9%	10,930	597,299	479
50,000 - 59,999	1,222	2.0%	18,202,286	2.0%	14,895	574,097	608	2,021	3.4%	29,376,249	3.3%	14,536	899,464	628
60,000 - 69,999	1,236	2.2%	21,963,771	2.2%	17,770	728,395	745	2,157	3.8%	36,653,849	3.7%	16,993	1,119,155	748
70,000 - 74,999	572	2.2%	11,205,922	2.2%	19,591	381,820	854	1,078	4.1%	20,353,691	4.0%	18,881	675,205	881
75,000 - 79,999	606	2.5%	12,276,570	2.4%	20,258	462,434	965	1,103	4.5%	21,920,671	4.4%	19,874	693,166	869
80,000 - 89,999	1,059	2.4%	22,925,458	2.3%	21,648	931,189	1,068	2,142	4.8%	44,786,554	4.5%	20,909	1,646,972	1,064
90,000 - 99,999	965	2.4%	22,305,448	2.3%	23,114	1,023,620	1,267	2,030	5.0%	45,676,220	4.7%	22,501	1,736,731	1,147
100,000 - 149,999	3,722	2.9%	95,987,036	2.8%	25,789	5,403,403	1,702	8,177	6.5%	213,045,846	6.2%	26,054	8,798,454	1,471
150,000 - 199,999	1,816	3.4%	51,802,497	3.3%	28,526	4,477,537	2,769	5,141	9.7%	147,972,204	9.5%	28,783	7,387,836	1,951
200,000 - 499,999	2,228	3.6%	64,510,319	3.3%	28,954	10,295,120	5,054	10,754	17.2%	336,912,329	17.3%	31,329	26,114,937	3,295
500,000 - 999,999	341	2.7%	10,536,734	2.6%	30,900	4,041,232	12,789	4,655	37.5%	156,807,244	38.0%	33,686	18,092,079	5,255
1,000,000 or more	131	1.2%	3,963,276	1.0%	30,254	9,810,789	81,081	7,521	66.4%	278,378,803	68.5%	37,014	120,947,865	21,792
TOTAL	18,715	2.4%	365,891,570	2.6%	19,551	39,110,259	2,631	53,493	6.8%	1,375,002,905	9.7%	25,704	189,514,217	4,963

† Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2021
 †† Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2021
 ††† Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2021 with North Carolina reportable income
 Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.
 Average=per return average. Average net tax liability=per return average for returns with net tax liability>=\$1
 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 2021 Individual Income Tax: Distribution of Social Security and Railroad Retirement Benefits Deduction Claimed by Residency Status by FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2021 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 2021 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	692	0.4%	12,441,718	0.2%	17,979	103,670	9,425	219	31.6%	3,316,021	26.7%	15,142	[D]	[D]	449	64.9%	8,819,698	70.9%	19,643	[D]	[D]
S	593	0.3%	3,655,618	0.1%	6,165	[D]	[D]	371	62.6%	1,608,898	44.0%	4,337	[D]	[D]	200	33.7%	1,882,920	51.5%	9,415	[D]	[D]
4,000 - 9,999	2,446	1.2%	19,380,276	0.3%	7,923	[D]	[D]	1,671	68.3%	11,968,993	61.8%	7,163	[D]	[D]	681	27.8%	6,634,339	34.2%	9,742	[D]	[D]
10,000 - 14,999	5,691	2.9%	62,781,608	0.9%	11,032	14,952	85	4,437	78.0%	49,163,316	78.3%	11,080	[D]	[D]	1,068	18.8%	11,713,864	18.7%	10,968	[D]	[D]
15,000 - 19,999	7,216	3.7%	103,195,725	1.4%	14,301	64,963	155	5,114	70.9%	74,434,514	72.1%	14,555	62,601	157	1,712	23.7%	23,461,011	22.7%	13,704	[D]	[D]
20,000 - 24,999	7,730	3.9%	132,639,015	1.9%	17,159	143,799	237	4,972	64.3%	87,094,988	65.7%	17,517	124,710	229	2,293	29.7%	37,888,887	28.6%	16,524	11,717	651
25,000 - 29,999	8,367	4.2%	164,882,694	2.3%	19,706	258,203	295	4,734	56.6%	96,009,192	58.2%	20,281	215,922	324	3,116	37.2%	59,283,029	36.0%	19,025	19,511	145
30,000 - 39,999	15,627	7.9%	357,608,572	5.0%	22,884	943,365	380	8,346	53.4%	198,797,386	55.6%	23,819	684,698	411	6,215	39.8%	136,028,105	38.0%	21,887	143,955	254
40,000 - 49,999	15,520	7.9%	416,261,995	5.8%	26,821	1,819,094	508	8,100	52.2%	228,416,350	54.9%	28,200	1,226,982	547	6,351	40.9%	159,765,140	38.4%	25,156	391,216	387
50,000 - 59,999	15,854	8.0%	473,344,904	6.6%	29,856	3,257,827	630	8,131	51.3%	255,791,909	54.0%	31,459	2,035,232	659	6,775	42.7%	189,661,656	40.1%	27,994	900,166	529
60,000 - 69,999	15,007	7.6%	495,410,922	6.9%	33,012	5,016,062	787	7,070	47.1%	245,189,823	49.5%	34,680	2,972,597	843	7,154	47.7%	223,782,534	45.2%	31,281	1,639,529	665
70,000 - 74,999	6,945	3.5%	245,258,976	3.4%	35,314	3,158,653	935	2,796	40.3%	106,377,930	43.4%	38,046	1,590,693	1,034	3,803	54.8%	126,523,397	51.6%	33,269	1,315,537	798
75,000 - 79,999	6,450	3.3%	236,781,618	3.3%	36,710	3,477,405	1,008	2,290	35.5%	90,099,255	38.1%	39,345	1,585,959	1,105	3,863	59.9%	135,189,650	57.1%	34,996	1,631,235	893
80,000 - 89,999	12,329	6.2%	471,776,683	6.6%	38,266	8,505,847	1,168	3,728	30.2%	156,949,027	33.3%	42,100	3,278,539	1,325	8,179	66.3%	298,397,403	63.2%	36,483	4,744,563	1,052
90,000 - 99,999	11,486	5.8%	465,638,395	6.5%	40,540	10,476,447	1,382	2,727	23.7%	118,976,177	25.6%	43,629	3,408,366	1,678	8,449	73.6%	334,090,254	71.7%	39,542	6,623,952	1,248
100,000 - 149,999	36,529	18.5%	1,719,856,103	24.1%	47,082	62,023,199	2,201	6,108	16.7%	293,604,494	17.1%	48,069	12,920,286	2,548	29,741	81.4%	1,394,344,345	81.1%	46,883	47,602,842	2,112
150,000 - 199,999	14,733	7.5%	831,088,258	11.6%	56,410	51,678,501	3,882	1,944	13.2%	102,792,331	12.4%	52,877	8,104,792	4,463	12,612	85.6%	717,581,183	86.3%	56,897	42,886,241	3,782
200,000 - 499,999	13,022	6.6%	841,806,611	11.8%	64,645	103,327,434	8,271	1,644	12.6%	95,575,319	11.4%	58,136	14,375,352	9,145	11,256	86.4%	738,897,105	87.8%	65,645	87,909,690	8,140
500,000 - 999,999	1,098	0.6%	65,870,659	0.9%	59,991	27,788,738	25,518	134	12.2%	6,429,518	9.8%	47,981	3,513,428	26,617	954	86.9%	58,962,358	89.5%	61,805	24,022,874	25,367
1,000,000 or more	359	0.2%	16,892,282	0.2%	47,054	36,472,606	102,164	36	10.0%	1,881,566	11.1%	52,266	2,882,147	80,600	318	88.6%	14,843,887	87.9%	46,679	33,290,287	105,349
TOTAL	197,694	100.0%	7,136,572,632	100.0%	36,099	318,569,114	3,290	74,572	37.7%	2,224,477,007	31.2%	29,830	58,998,290	2,076	115,189	58.3%	4,677,750,765	65.5%	40,609	253,274,810	3,887

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	13	1.9%	173,960	1.4%	13,382	[D]	[D]	11	1.6%	132,039	1.1%	12,004	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
S	[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	29	1.2%	263,595	1.4%	9,089	[D]	[D]	65	2.7%	513,349	2.6%	7,898	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	55	1.0%	588,183	0.9%	10,694	[D]	[D]	125	2.2%	1,261,342	2.0%	10,091	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
15,000 - 19,999	95	1.3%	1,381,516	1.3%	14,542	[D]	[D]	290	4.0%	3,864,206	3.7%	13,325	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
20,000 - 24,999	102	1.3%	1,623,006	1.2%	15,912	[D]	[D]	355	4.6%	5,893,348	4.4%	16,601	5,659	149	[D]	[D]	[D]	[D]	[D]	[D]	[D]
25,000 - 29,999	144	1.7%	2,770,276	1.7%	19,238	4,457	343	369	4.4%	6,732,400	4.1%	18,245	18,313	310	[D]	[D]	[D]	[D]	[D]	[D]	[D]
30,000 - 39,999	374	2.4%	8,384,539	2.3%	22,419	23,597	400	679	4.3%	14,104,285	3.9%	20,772	90,660	487	13	0.1%	294,257	0.1%	[D]	[D]	[D]
40,000 - 49,999	428	2.8%	11,854,661	2.8%	27,698	57,493	553	629	4.1%	15,921,990	3.8%	25,313	142,314	650	12	0.1%	303,854	0.1%	[D]	[D]	[D]
50,000 - 59,999	370	2.3%	11,501,250	2.4%	31,084	104,850	807	571	3.6%	16,122,343	3.4%	28,235	217,579	877	[D]	[D]	[D]	[D]	[D]	[D]	[D]
60,000 - 69,999	283	1.9%	10,014,605	2.0%	35,387	146,967	1,073	489	3.3%	16,097,400	3.2%	32,919	252,695	1,040	11	0.1%	326,560	0.1%	[D]	[D]	[D]
70,000 - 74,999	116	1.7%	4,656,585	1.9%	40,143	75,147	1,342	224	3.2%	7,469,707	3.0%	33,347	175,387	1,309	[D]	[D]	[D]	[D]	[D]	[D]	[D]
75,000 - 79,999	119	1.8%	4,839,273	2.0%	40,666	103,069	1,432	172	2.7%	6,407,957	2.7%	37,256	153,268	1,356	[D]	[D]	[D]	[D]	[D]	[D]	[D]
80,000 - 89,999	156	1.3%	6,449,444	1.4%	41,343	177,947	1,618	258	2.1%	9,563,025	2.0%	37,066	297,694	1,636	[D]	[D]	[D]	[D]	[D]	[D]	[D]
90,000 - 99,999	112	1.0%	4,807,302	1.0%	42,922	144,331	1,698	189	1.6%	7,423,975	1.6%	39,280	292,499	1,924	[D]	[D]	[D]	[D]	[D]	[D]	[D]
100,000 - 149,999	297	0.8%	14,944,054	0.9%	50,317	646,165	2,616	367	1.0%	16,008,133	0.9%	43,619	829,027	2,727	16	0.0%	955,077	0.1%	59,692	24,879	2,262
150,000 - 199,999	92	0.6%	5,944,126	0.7%	64,610	330,265	4,077	82	0.6%	4,514,897	0.5%	55,060	351,058	4,744	[D]	[D]	[D]	[D]	[D]	[D]	[D]
200,000 - 499,999	56	0.4%	2,951,779	0.4%	52,710	514,688	9,358	63	0.5%	4,201,743	0.5%	66,694	492,891	7,950	[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]
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]
TOTAL	2,854	1.4%	93,354,296	1.3%	32,710	2,609,871	2,231	4,959	2.5%	136,704,678	1.9%	27,567	3,568,263	1,759	120	0.1%	4,285,886	0.1%	35,716	117,880	2,807

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer or processing error. Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

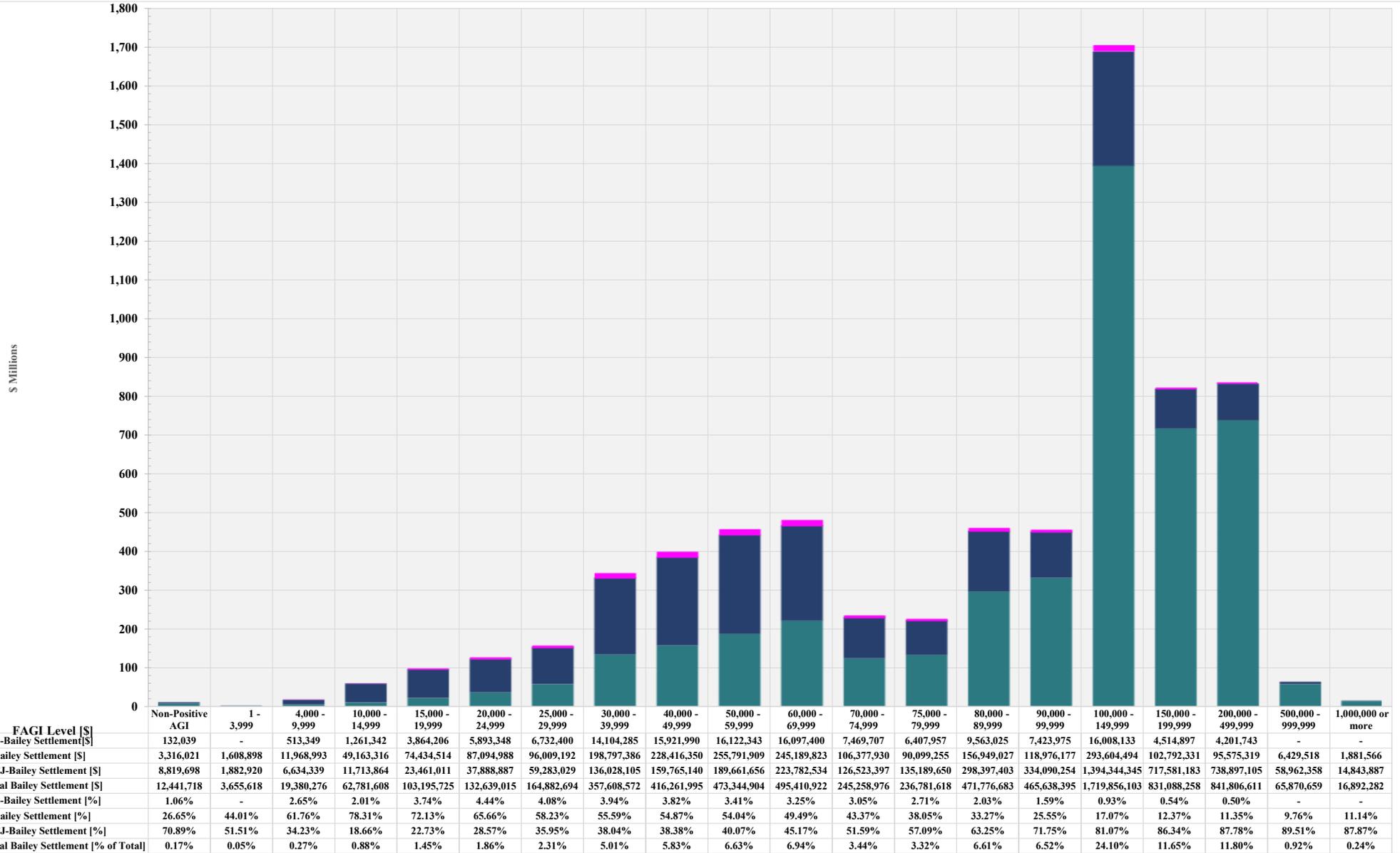
§ 105-153.5(b)(5) provides a deduction from the taxpayer's adjusted gross income for the amount of benefits received during the taxable year from one or more State, local, or federal government retirement plans to the extent the amount is exempt from tax pursuant to a court order in settlement of any 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. Average net tax liability=per return average for returns with net tax liability=>\$1

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

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

Exhibit 16A.1 Tax Year 2021 Individual Income Tax: Distribution of Bailey Settlement Retirement Benefits Deduction† Claimed by FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2021 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 2021 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	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 [\$]
FAGI Level														
Non-Positive AGI	692	0.4%	12,441,718	0.2%	17,979	103,670	9,425	673	97.3%	11,981,142	96.3%	17,803	102,867	10,287
\$ 1 - 3,999	593	0.3%	3,655,618	0.1%	6,165	[D]	[D]	581	98.0%	3,524,304	96.4%	6,066	[D]	[D]
4,000 - 9,999	2,446	1.2%	19,380,276	0.3%	7,923	[D]	[D]	2,425	99.1%	19,199,156	99.1%	7,917	[D]	[D]
10,000 - 14,999	5,691	2.9%	62,781,608	0.9%	11,032	14,952	85	5,638	99.1%	62,227,011	99.1%	11,037	14,726	85
15,000 - 19,999	7,216	3.7%	103,195,725	1.4%	14,301	64,963	155	7,152	99.1%	102,443,332	99.3%	14,324	63,947	156
20,000 - 24,999	7,730	3.9%	132,639,015	1.9%	17,159	143,799	237	7,664	99.1%	131,677,213	99.3%	17,181	141,143	237
25,000 - 29,999	8,367	4.2%	164,882,694	2.3%	19,706	258,203	295	8,277	98.8%	163,429,218	99.1%	19,745	250,649	293
30,000 - 39,999	15,627	7.9%	357,608,572	5.0%	22,884	943,365	380	15,445	98.8%	354,399,790	99.1%	22,946	929,944	381
40,000 - 49,999	15,520	7.9%	416,261,995	5.8%	26,821	1,819,094	538	15,311	98.7%	411,396,821	98.8%	26,869	1,800,125	511
50,000 - 59,999	15,854	8.0%	473,344,904	6.6%	29,856	3,257,827	600	15,608	98.4%	467,222,543	98.7%	29,935	3,212,931	632
60,000 - 69,999	15,007	7.6%	495,410,922	6.9%	33,012	5,016,062	787	14,759	98.3%	488,213,412	98.5%	33,079	4,965,074	790
70,000 - 74,999	6,945	3.5%	245,258,976	3.4%	35,314	3,158,653	935	6,831	98.4%	241,509,205	98.5%	35,355	3,123,623	938
75,000 - 79,999	6,450	3.3%	236,781,618	3.3%	36,710	3,477,405	1,008	6,327	98.1%	232,843,627	98.3%	36,802	3,423,636	1,010
80,000 - 89,999	12,329	6.2%	471,776,683	6.6%	38,266	8,505,847	1,168	12,102	98.2%	464,052,143	98.4%	38,345	8,400,955	1,174
90,000 - 99,999	11,486	5.8%	465,638,395	6.5%	40,540	10,476,447	1,382	11,264	98.1%	457,146,330	98.2%	40,585	10,378,339	1,390
100,000 - 149,999	36,529	18.5%	1,719,856,103	24.1%	47,082	62,023,199	2,201	35,604	97.5%	1,681,887,733	97.8%	47,239	61,250,786	2,217
150,000 - 199,999	14,733	7.5%	831,088,258	11.6%	56,410	51,678,501	3,882	14,225	96.6%	804,872,378	96.8%	56,582	50,889,299	3,931
200,000 - 499,999	13,022	6.6%	841,806,611	11.8%	64,645	103,327,434	8,271	12,349	94.8%	800,857,310	95.1%	64,852	101,342,855	8,460
500,000 - 999,999	1,098	0.6%	65,870,659	0.9%	59,991	27,788,738	25,518	1,043	95.0%	61,861,616	93.9%	59,311	27,354,486	26,302
1,000,000 or more	359	0.2%	16,892,282	0.2%	47,054	36,472,606	102,164	337	93.9%	15,535,120	92.0%	46,098	35,753,402	106,093
TOTAL	197,694	100.0%	7,136,572,632	100.0%	36,099	318,569,114	3,290	193,615	97.9%	6,976,279,404	97.8%	36,032	313,437,080	3,317

Income 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	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
10,000 - 14,999	26	0.5%	277,252	0.4%	10,664	[D]	[D]	27	0.5%	277,345	0.4%	10,272	[D]	[D]
15,000 - 19,999	24	0.3%	309,654	0.3%	12,902	[D]	[D]	40	0.6%	442,739	0.4%	11,068	[D]	[D]
20,000 - 24,999	34	0.4%	504,061	0.4%	14,825	[D]	[D]	32	0.4%	457,741	0.3%	14,304	[D]	[D]
25,000 - 29,999	45	0.5%	689,936	0.4%	15,332	[D]	[D]	45	0.5%	763,540	0.5%	16,968	[D]	[D]
30,000 - 39,999	100	0.6%	1,710,719	0.5%	17,107	6,402	291	82	0.5%	1,498,063	0.4%	18,269	7,019	413
40,000 - 49,999	119	0.8%	2,856,511	0.7%	24,004	12,720	335	90	0.6%	2,008,663	0.5%	22,318	6,249	347
50,000 - 59,999	126	0.8%	3,152,402	0.7%	25,019	23,001	434	120	0.8%	2,969,959	0.6%	24,750	21,895	592
60,000 - 69,999	129	0.9%	3,664,712	0.7%	28,409	38,026	594	119	0.8%	3,532,798	0.7%	29,687	12,962	564
70,000 - 74,999	63	0.9%	2,256,267	0.9%	35,814	16,411	529	51	0.7%	1,493,504	0.6%	29,284	18,619	1,095
75,000 - 79,999	67	1.0%	2,386,325	1.0%	35,617	26,609	783	56	0.9%	1,551,666	0.7%	27,708	27,160	1,045
80,000 - 89,999	121	1.0%	4,379,600	0.9%	36,195	61,104	815	106	0.9%	3,344,940	0.7%	31,556	43,788	894
90,000 - 99,999	125	1.1%	5,111,401	1.1%	40,891	60,561	841	97	0.8%	3,380,664	0.7%	34,852	37,547	916
100,000 - 149,999	486	1.3%	21,643,843	1.3%	44,535	462,390	1,376	439	1.2%	16,324,527	0.9%	37,186	310,023	1,505
150,000 - 199,999	286	1.9%	15,956,975	1.9%	55,794	488,929	2,135	222	1.5%	10,258,905	1.2%	46,211	300,273	2,160
200,000 - 499,999	350	2.7%	22,344,198	2.7%	63,841	1,225,350	4,154	323	2.5%	18,605,103	2.2%	57,601	759,229	3,483
500,000 - 999,999	22	2.0%	1,506,128	2.3%	68,460	229,013	10,410	33	3.0%	2,502,915	3.8%	75,846	205,239	7,601
1,000,000 or more	10	2.8%	639,132	3.8%	63,913	[D]	[D]	12	3.3%	718,030	4.3%	59,836	[D]	[D]
TOTAL	2,161	1.1%	89,574,389	1.3%	41,450	3,056,105	2,345	1,918	1.0%	70,718,839	1.0%	36,871	2,075,929	1,082

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2021

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2021

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2021 with North Carolina reportable income

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

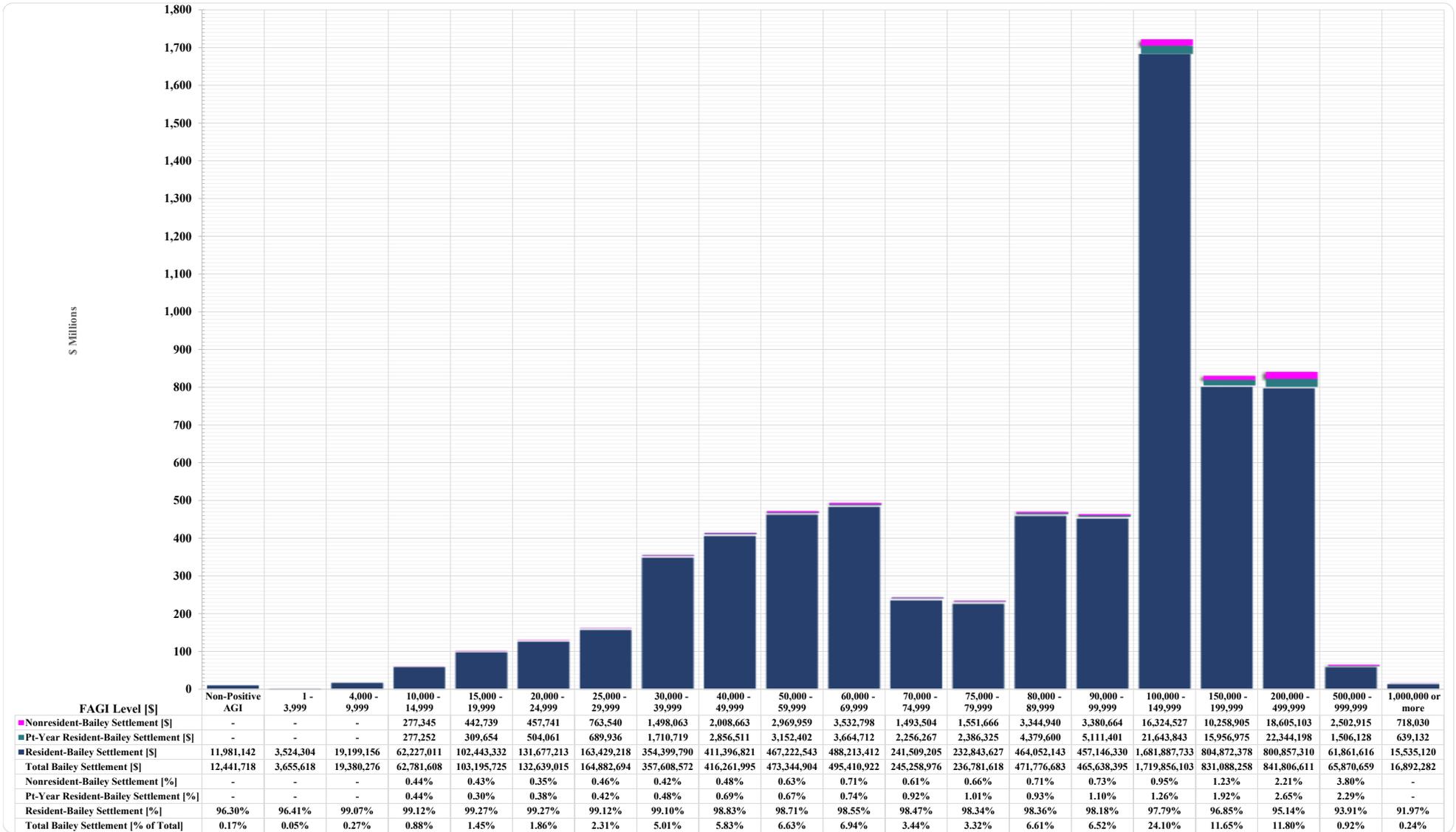
Average=per return average. Average net tax liability=per return average for returns with net tax liability=>\$1

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 2021 Individual Income Tax: Distribution of Bailey Settlement Retirement Benefits Deduction† Claimed by Residency Status by FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error. Information displayed in this exhibit may differ from alternative statistical summaries compiled for tax year 2021 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 2021 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

County	2021 Population	Number of Returns Filed			Federal AGI		Modifications to Federal AGI										North Carolina		Tax Liability									
		Total Filed	SO Tax Liability		[includes returns with deficit]	Average Per Return	Additions [§ 105-153.5(c); § 105-153.6]			Deduction Amount** [§ 105-153.5(a)(1); (a)(2)]			Deduction Allowances:				Taxable Income		Computed Gross Tax Liability	Total Credits Taken	Net Tax Liability			Effective Tax Rate***				
			Total	as a % of County Returns			Amount	Other Deductions [§ 105-153.5(b)]	Child Deduction	S=\$10,750 MEF/SS=\$21,500	MFS=\$10,750 HoH=\$16,125	Itemized Deduction	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Amount			[before pt-yr/ nonresident taxable %]	[after pt-yr/ nonresident taxable %]	[after application of credits]	Per capita	as a % of TY2021	Return	Return	NCTI
		County Returns	as a % of County Returns	Amount	Other Deductions [§ 105-153.5(b)]	Child Deduction	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Amount	[before pt-yr/ nonresident taxable %]	[after pt-yr/ nonresident taxable %]	Per capita	as a % of TY2021	Return	Return	NCTI	FAGI					
		County Returns	as a % of County Returns	Amount	Other Deductions [§ 105-153.5(b)]	Child Deduction	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Amount	[before pt-yr/ nonresident taxable %]	[after pt-yr/ nonresident taxable %]	Per capita	as a % of TY2021	Return	Return	NCTI	FAGI					
Alamance.....	174,212	74,007	14,762	19.9%	5,083,865,796	68,694	71,174,726	344,163,122	52,156,000	69,911	94.5%	1,073,769,125	4,096	5.5%	139,873,806	3,545,078,469	3,504,140,171	190,767,346	4,378,101	186,389,245	1,070	26	1.2%	2,519	3,146	5.3%	3.67%	
Alexander.....	36,325	15,744	3,314	21.0%	952,572,109	60,504	17,799,578	74,965,472	10,691,000	15,078	95.8%	240,746,250	666	4.2%	24,636,793	1,613,332,172	615,243,426	33,969,266	571,766	33,937,500	919	43	0.2%	2,121	2,687	5.1%	3.51%	
Alleghany.....	11,120	4,568	1,354	29.6%	283,177,612	61,992	22,253,231	39,368,909	3,125,500	4,355	95.3%	71,052,125	213	4.7%	6,405,631	185,478,678	176,894,508	10,055,268	872,705	93,183,193	826	51	0.1%	2,010	2,857	4.7%	3.24%	
Anson.....	21,586	8,842	2,361	26.7%	393,301,037	44,481	10,622,054	36,125,386	7,584,500	8,459	95.7%	125,801,875	383	4.3%	10,412,877	223,998,453	219,241,562	12,684,944	428,831	12,256,411	568	92	0.1%	1,366	1,891	5.0%	3.12%	
Ashe.....	26,701	11,183	2,945	26.3%	648,770,335	57,951	30,447,097	77,298,732	6,257,500	10,683	95.9%	173,553,375	500	4.5%	15,548,174	403,359,651	397,919,750	22,560,766	614,379	21,946,387	822	52	0.1%	1,982	2,664	5.1%	3.39%	
Avery.....	17,951	6,457	1,668	25.8%	426,457,273	66,046	16,719,902	44,090,953	3,905,000	6,098	94.4%	97,137,000	359	5.6%	14,076,427	283,967,795	276,911,658	15,376,846	251,667	15,125,179	843	49	0.1%	2,342	3,158	5.1%	3.55%	
Beaufort.....	44,561	20,014	5,186	25.9%	1,228,496,332	61,382	31,129,582	149,067,210	13,879,000	18,963	94.7%	297,979,250	1,051	5.3%	29,406,957	769,293,497	756,014,292	42,508,370	905,963	41,602,407	934	40	0.3%	2,079	2,806	5.1%	3.39%	
Bertie.....	17,214	6,869	1,910	27.8%	323,084,967	47,035	8,029,214	35,170,207	5,207,000	6,575	95.7%	99,195,625	294	4.3%	8,995,949	182,545,400	180,951,403	10,382,006	568,548	9,813,458	570	91	0.1%	1,429	1,979	4.9%	3.04%	
Bladen.....	29,402	11,813	3,224	27.3%	589,709,015	49,920	17,031,248	65,999,667	10,130,000	11,229	95.1%	171,613,000	584	4.9%	16,483,512	342,514,084	340,841,939	19,642,683	286,399	19,356,284	658	78	0.1%	1,639	2,254	5.1%	3.28%	
Brunswick.....	143,550	68,690	14,341	20.9%	5,700,140,599	82,984	70,777,591	808,341,745	28,515,000	63,304	92.2%	1,034,580,000	5,386	7.8%	151,643,590	3,747,837,855	3,510,843,481	191,758,381	9,609,468	182,148,913	1,269	20	1.2%	2,652	3,351	4.9%	3.20%	
Buncombe.....	271,454	123,477	23,097	18.7%	10,671,923,535	86,428	210,001,522	763,476,074	56,576,000	113,282	91.7%	1,707,427,875	10,195	8.3%	366,475,488	7,987,969,620	7,672,706,354	416,007,998	21,533,570	394,474,428	1,453	12	2.6%	3,195	3,930	4.9%	3.70%	
Camden.....	87,812	34,894	8,001	22.9%	1,995,931,248	57,200	26,373,373	174,450,434	24,373,000	33,417	95.8%	523,342,250	1,477	4.2%	47,176,457	1,252,962,480	1,235,908,816	68,767,987	1,140,326	67,627,661	727	59	0.4%	1,938	2,515	5.1%	3.39%	
Cabarrus.....	231,320	96,933	17,656	18.2%	7,927,354,728	81,782	119,004,471	376,663,450	62,387,500	89,178	92.0%	1,404,783,125	7,755	8.0%	232,801,448	5,969,723,676	5,869,478,943	316,167,159	14,390,531	301,776,628	1,305	18	2.0%	3,113	3,807	5.0%	3.81%	
Caldwell.....	80,820	32,344	7,263	22.5%	1,796,387,628	55,540	26,893,819	131,858,906	23,832,500	31,185	96.4%	490,329,000	1,159	3.6%	35,603,739	1,141,657,302	1,127,063,468	62,603,413	914,052	61,689,361	763	61	0.4%	1,907	2,460	5.1%	3.43%	
Camden.....	10,663	4,630	1,378	29.8%	342,020,248	73,870	2,659,376	42,911,159	2,527,000	4,368	94.3%	71,396,125	262	5.7%	6,794,415	221,050,925	209,234,781	11,456,437	3,568,192	7,888,245	740	65	0.1%	1,704	2,426	3.6%	2.31%	
Carteret.....	68,284	31,196	7,737	24.8%	2,723,619,251	87,307	60,754,691	348,679,740	13,744,000	29,012	93.0%	460,610,625	2,184	7.0%	71,191,134	1,890,148,443	1,829,041,087	100,565,733	2,797,260	97,768,473	1,432	14	0.6%	3,134	4,168	5.1%	3.59%	
Caswell.....	22,402	8,824	2,433	27.6%	514,213,363	58,274	11,807,596	42,403,740	6,081,000	8,465	95.9%	132,026,125	359	4.1%	9,473,713	326,036,381	323,747,225	18,528,621	2,236,602	16,292,019	727	72	0.1%	1,846	2,549	4.6%	3.17%	
Catawba.....	161,736	75,687	14,877	19.7%	5,615,536,466	74,194	154,804,209	380,632,851	49,756,500	71,485	94.4%	1,107,610,125	4,202	5.6%	154,710,403	4,077,629,796	3,991,985,281	216,506,739	4,615,938	211,890,855	1,310	16	1.4%	2,800	3,484	5.1%	3.77%	
Chatham.....	77,420	35,463	6,216	17.5%	4,481,253,971	126,364	101,884,408	358,909,748	15,325,500	31,053	87.6%	504,513,625	4,410	12.4%	164,020,188	3,450,369,318	3,410,299,168	182,616,579	5,902,639	176,713,940	2,283	2	1.2%	4,983	6,044	5.0%	3.94%	
Cherokee.....	28,964	11,411	3,503	30.7%	596,526,314	52,276	8,028,762	68,923,656	7,023,500	10,982	96.2%	177,670,625	429	3.8%	12,772,620	338,164,675	318,128,956	18,357,904	1,177,039	16,586,865	573	38	0.1%	1,454	2,097	4.7%	2.78%	
Chowan.....	13,707	6,011	1,648	27.4%	415,932,634	69,195	12,958,168	53,488,121	4,053,500	5,584	92.9%	87,424,375	427	7.1%	14,634,228	269,290,578	260,158,192	14,484,710	1,126,922	13,358,418	975	33	0.1%	2,222	3,062	4.8%	3.21%	
Clay.....	11,258	4,714	1,535	32.6%	322,355,444	68,383	5,010,645	37,325,095	2,687,500	4,434	94.1%	73,046,250	280	5.9%	8,951,927	205,355,317	193,951,506	11,127,498	1,794,676	9,332,822	829	50	0.1%	1,980	2,936	4.0%	2.90%	
Cleveland.....	100,934	41,520	10,059	24.2%	2,285,863,456	55,055	30,736,073	183,630,638	33,742,000	39,661	95.5%	616,684,500	1,859	4.5%	51,579,653	1,430,962,738	1,418,410,261	79,220,214	3,728,941	75,501,273	748	62	0.5%	1,818	2,400	5.0%	3.30%	
Columbus.....	50,369	19,544	5,545	28.4%	997,553,742	51,041	37,391,313	177,362,081	17,960,500	18,792	96.2%	289,266,375	752	3.8%	23,747,299	6,606,008,800	599,969,964	34,267,249	4,213,598	31,853,651	632	80	0.2%	1,630	2,275	4.8%	3.19%	
Craven.....	101,988	42,160	10,209	24.2%	2,979,715,464	70,676	43,850,565	393,390,685	27,271,000	39,898	94.6%	627,203,375	2,262	5.4%	66,292,422	1,909,408,547	1,768,722,494	97,977,006	1,891,344	96,085,662	942	39	0.6%	2,279	3,007	5.1%	3.22%	
Cumberland.....	342,082	120,978	34,145	28.2%	6,883,494,756	56,899	85,011,819	623,974,504	107,038,000	114,449	94.6%	1,726,396,250	6,529	5.4%	182,770,550	4,122,327,271	3,881,084,846	219,578,300	3,513,907	216,064,393	632	82	1.4%	1,786	2,488	5.1%	3.14%	
Currituck.....	29,602	12,183	3,645	29.9%	977,969,882	80,273	10,472,399	100,941,572	6,003,000	11,368	93.3%	184,787,125	815	6.7%	20,357,453	676,353,131	627,796,239	34,050,334	14,459,238	21,991,096	729	69	0.1%	1,772	2,529	3.3%	2.21%	
Dare.....	37,481	19,292	3,840	19.9%	1,819,792,599	94,329	40,106,835	174,801,180	7,698,000	17,594	91.2%	270,991,375	1,698	8.8%	49,536,113	1,293,502,258	1,236,821,736	1,293,058,790	62,952,012	128,429	61,291,502	1,734	7	0.4%	3,369	4,206	4.6%	3.57%
Davidson.....	179,097	72,699	15,342	21.5%	4,565,439,672	62,799	65,985,753	327,768,557	51,468,000	69,488	95.6%	1,096,113,000	3,211	4.4%	101,172,562	3,054,903,306	3,016,661,986	165,639,499	2,151,940	163,487,559	957	37	1.1%	2,249	2,850	5.1%	3.58%	
Davie.....	43,820	19,151	3,742	19.9%	1,623,854,786	84,792	43,356,988	126,751,524	11,209,000	17,745	92.7%	287,197,000	1,406	7.3%	48,392,689	1,193,641,561	1,179,134,620	63,946,376	1,194,936	62,031,440	1,433	13	0.4%	3,329	4,026	5.0%	3.82%	
Duplin.....	48,754	19,960	5,288	26.5%	1,025,142,081	51,360	70,977,370	107,101,804	20,846,500	19,310	96.7%	300,752,750	650	3.3%	17,773,910	649,644,487	644,380,682	36,822,645	1,363,928	35,458,717	727	71						

TABLE C1. TAX YEAR 2021 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2021 Population	Number of Returns Filed			Federal AGI		Modifications to Federal AGI:										North Carolina			Tax Liability							
		S0 Tax Liability		as a % of County Returns	[includes returns with deficit]		Additions [§ 105-153.5(c); § 105-153.6]			Deduction Amount** [§ 105-153.5(a)(1); (a)(2)]			Taxable Income			Computed Gross Tax Liability	Total Credits Taken	Net Tax Liability									
		Total Filed	Total Filed		Amount [\$]	Average Per Return [\$]	Child Deduction [§ 105-153.5(b)]	Other Deductions [§ 105-153.5(b)]	Child Deduction [§ 105-153.5(a)]†	Basic Standard Deduction Allowances:	Itemized Deduction Allowances:	[before part-yr/ nonresident taxable %]	[after part-yr/ nonresident taxable %]	[after application of credits]	Per capita*			as a % of TY2021 Net	Per capita*	as a % of TY2021 Net	Effective Tax Rate†††						
Northampton	17,116	6,739	2,004	29.7%	334,726,525	49,670	9,068,689	43,934,766	4,900,000	6,347	94.2%	96,239,375	392	5.8%	10,548,491	188,172,582	184,311,775	10,575,859	1,336,115	9,239,744	540	95	0.1%	1,371	1,951	4.59%	2.76%
Onslow	206,530	65,995	18,283	27.7%	3,770,048,450	57,126	44,378,707	473,260,417	56,813,500	63,690	96.5%	1,010,349,500	2,305	3.5%	63,634,175	2,210,369,565	1,963,413,536	111,174,058	2,330,633	108,843,425	527	96	0.7%	1,649	2,281	5.14%	2.89%
Orange	148,197	59,856	10,502	17.5%	8,564,302,450	143,082	118,533,994	429,746,893	21,640,500	52,263	87.3%	801,885,500	7,593	12.7%	334,601,547	7,094,962,004	6,863,754,685	365,984,914	17,386,540	348,598,374	2,352	1	2.3%	5,824	7,063	5.00%	4.07%
Pamlico	12,334	5,183	1,311	25.3%	367,304,762	70,867	4,567,836	54,535,352	2,664,500	4,899	94.5%	78,872,750	284	5.5%	9,459,283	226,340,713	219,131,897	12,240,551	382,178	11,858,373	961	35	0.1%	2,288	3,063	5.09%	3.23%
Pasquotank	40,629	16,216	5,007	30.9%	929,543,229	57,323	10,216,403	122,064,621	11,946,000	15,386	94.9%	235,220,750	830	5.1%	23,509,564	547,018,697	528,700,928	29,776,150	4,958,153	24,817,997	611	85	0.2%	1,530	2,214	4.38%	2.67%
Pender	62,978	26,374	5,768	21.9%	2,052,538,587	77,824	34,278,206	160,230,497	16,773,000	24,736	93.8%	398,346,625	1,638	6.2%	47,195,391	1,464,271,280	1,394,435,549	76,076,113	1,929,400	74,146,713	1,177	21	0.5%	2,811	3,598	5.12%	3.61%
Perquimans	13,251	5,333	1,491	28.0%	346,701,129	65,011	7,567,811	55,022,949	3,314,500	5,005	93.8%	80,775,500	328	6.2%	9,878,683	205,277,308	198,285,624	11,135,193	1,401,270	9,733,923	735	68	0.1%	1,825	2,534	4.59%	2.81%
Person	39,486	16,636	3,869	23.3%	979,369,537	58,870	11,842,979	78,517,338	11,250,000	15,862	95.3%	246,132,000	774	4.7%	21,568,532	633,744,646	630,456,081	35,029,021	1,248,810	33,780,211	855	48	0.2%	2,031	2,646	5.06%	3.45%
Pitt	172,014	69,126	16,034	23.2%	4,860,426,317	70,313	119,640,473	357,115,612	49,467,500	64,800	93.7%	971,800,000	4,326	6.3%	156,376,488	3,445,307,190	3,398,444,920	185,943,733	5,934,397	180,009,336	1,046	28	1.2%	2,604	3,391	5.08%	3.70%
Polk	19,559	8,517	2,020	23.7%	728,893,597	85,229	12,977,472	69,818,330	4,246,000	7,690	90.3%	123,184,250	827	9.7%	33,560,513	508,061,976	477,410,286	26,189,633	4,532,385	21,657,248	1,107	24	0.1%	2,543	3,333	4.34%	2.98%
Randolph	145,044	61,762	13,516	21.9%	3,759,689,989	60,874	59,225,418	243,991,521	47,976,500	59,635	96.6%	941,227,000	2,127	3.4%	64,886,125	2,520,834,261	2,505,540,501	137,891,274	2,640,342	135,250,932	932	41	0.9%	2,190	2,803	5.15%	3.60%
Richmond	42,522	17,687	5,178	29.3%	838,755,120	47,422	16,412,357	73,495,901	17,023,500	17,127	96.8%	259,155,625	560	3.2%	15,002,033	490,490,418	485,013,444	27,851,767	972,458	26,879,309	632	81	0.2%	1,520	2,149	5.07%	3.20%
Robeson	116,485	45,057	12,977	28.8%	1,970,506,849	43,734	26,890,084	154,950,914	50,594,000	43,128	95.7%	643,925,000	1,929	4.3%	52,879,488	1,095,047,531	1,086,087,381	63,141,934	1,886,781	61,255,153	526	97	0.4%	1,360	1,909	5.09%	3.11%
Rockingham	91,706	38,387	8,802	22.9%	2,197,213,149	57,238	28,998,101	179,440,639	27,369,000	36,971	96.3%	575,463,625	1,416	3.7%	38,035,205	1,405,902,781	1,392,812,946	77,109,915	3,206,146	73,903,769	806	54	0.5%	1,925	2,498	5.03%	3.36%
Rowan	147,799	61,822	14,014	22.7%	3,848,477,868	62,251	55,011,074	291,340,437	45,879,000	58,795	95.1%	913,508,125	3,027	4.9%	94,152,830	2,558,608,550	2,515,433,818	138,674,909	2,905,931	135,768,978	919	44	0.9%	2,196	2,840	5.14%	3.53%
Rutherford	64,263	26,089	6,616	25.4%	1,427,263,370	54,707	32,085,363	117,807,696	19,865,500	25,096	96.2%	396,486,875	993	3.8%	28,847,734	896,340,928	878,292,472	49,415,037	4,708,759	44,706,278	696	75	0.3%	1,714	2,296	4.75%	3.13%
Sampson	59,019	24,401	6,405	26.2%	1,268,799,413	51,998	65,443,180	134,625,926	23,611,000	23,509	96.3%	364,806,625	892	3.7%	25,814,058	785,384,984	779,934,119	1,139,325	43,567,895	738	66	0.3%	1,785	2,421	5.12%	3.43%	
Scotland	33,292	12,980	3,887	29.9%	637,415,753	49,108	12,902,376	56,467,693	13,573,500	12,245	94.3%	184,620,000	735	5.7%	20,913,993	374,742,443	369,872,125	21,153,846	1,030,855	20,122,991	604	86	0.1%	1,550	2,123	4.99%	3.16%
Stanly	62,659	26,677	5,635	21.1%	1,715,903,382	64,321	44,267,759	137,037,023	18,842,000	25,400	95.2%	401,356,625	1,277	4.8%	39,146,872	1,163,788,621	1,154,071,635	63,605,642	1,449,544	62,156,098	992	30	0.4%	2,330	2,954	5.13%	3.62%
Stokes	44,884	19,829	4,220	21.3%	1,211,234,180	61,084	35,638,821	103,004,337	12,095,500	19,124	96.4%	307,235,000	705	3.6%	20,493,018	803,775,146	791,086,590	43,626,261	1,096,274	42,529,987	948	38	0.3%	2,145	2,725	5.12%	3.51%
Surry	71,401	27,674	6,611	23.9%	1,663,881,213	60,124	38,849,559	143,371,393	20,917,000	26,781	96.8%	426,640,625	893	3.2%	28,359,219	1,073,814,053	1,073,814,053	59,784,394	2,798,641	56,985,753	798	55	0.4%	2,059	2,705	5.00%	3.42%
Swain	14,284	7,388	3,760	50.9%	366,617,347	49,623	5,145,539	150,382,394	5,816,500	7,244	98.1%	108,145,000	144	1.9%	4,210,909	103,208,083	98,708,934	7,970,819	149,930	7,820,889	548	94	0.1%	1,059	1,156	5.15%	2.13%
Transylvania	33,361	13,777	3,036	22.0%	1,079,948,462	78,388	15,276,670	115,690,186	7,294,500	12,701	92.2%	203,674,875	1,076	7.8%	41,818,282	726,747,289	675,758,018	37,226,510	1,851,073	35,375,437	1,060	27	0.2%	2,568	3,293	4.99%	3.28%
Tyrell	3,226	1,457	421	28.9%	66,462,028	45,616	3,333,887	7,902,112	1,406,500	1,416	97.2%	21,403,250	41	2.8%	1,073,031	38,911,022	38,400,950	2,249,354	23,647	2,225,507	690	76	0.0%	1,528	2,148	5.19%	3.35%
Union	242,948	101,396	18,995	18.7%	11,619,456,775	114,595	227,800,272	484,982,760	56,620,000	91,382	90.1%	1,479,033,375	10,014	9.9%	345,301,879	9,481,319,032	9,229,071,383	495,003,031	34,856,336	460,146,695	1,894	5	3.0%	4,538	5,584	4.88%	3.96%
Vance	42,270	17,781	4,724	26.6%	921,753,724	51,839	11,917,639	79,394,943	17,245,000	16,990	95.0%	251,292,000	881	5.0%	26,744,001	558,995,419	556,403,028	31,392,060	1,571,769	29,820,291	705	74	0.2%	1,677	2,284	4.99%	3.24%
Wake	1,150,722	508,686	81,111	15.9%	61,230,829,792	120,371	978,697,854	2,745,674,980	216,088,000	455,001	89.4%	7,033,375,625	53,685	10.6%	1,945,640,752	50,268,748,289	48,996,728,985	2,615,121,187	116,473,104	2,498,648,083	2,171	3	16.3%	4,912	5,844	5.02%	4.08%
Warren	18,850	6,102	1,657	27.2%	292,782,408	47,981	3,747,351	33,846,805	5,184,500	5,820	95.4%	88,004,875	282	4.6%	7,794,776	161,698,803	159,312,474	9,099,946	8,554,456	454	99	0.1%	1,402	1,925	4.94%	2.92%	
Washington	10,789	4,487	1,234	27.5%	205,208,123	45,734	4,523,569	26,769,560	3,589,000	4,300	95.8%	65,231,000	187	4.2%	4,737,299	109,404,833	107,877,685	6,215,212	100,236	6,114,976	567	93	0.0%	1,363	1,880	5.17%	2.98%
Watauga	54,361	19,581	4,382	22.4%	1,629,987,697	83,243	14,428,866	138,912,187	7,624,500	18,070	92.3%	276,823,250	1,511	7.7%	61,371,250	1,190,685,376	1,155,809,120	63,160,215	1,974,853	61,185,362	1,126	23	0.4%	3,125	4,026	5.09%	3.75%
Wayne	117,662	45,319	11,427	25.2%	2,613,272,378	57,664	36,841,625	282,573,811	39,712,000	43,338	95.6%	666,000,125	1,981	4.4%	55,385,772	1,606,442,295	1,569,846,877	88,175,147	941,975	87,233,172	741	64	0.6%	1,925	2,574	5.19%	3.34%
Wilkes	65,809	27,703	6,774	24.5%	1,692,266,523	61,086	25,006,135	134,377,424	20,983,000	26,699	96.4%	428,366,000	1,004	3.6%	39,022,073	1,095,424,161	1,084,504,858	60,565,488	1,964,456	58,601,032	890	46	0.4%	2,115	2,800	5.08%	3.46%
Wilson	78,559	36,577	8,994	24.6%	2,133,146,6																						

TABLE C2. TAX YEAR 2021 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.....	8,868	12.0%	96,098	0.1%	11	9,685	13.1%	1,317,216	0.7%	136	9,032	12.2%	4,500,220	2.4%	498	8,865	12.0%	8,477,263	4.5%	956	6,802	9.2%	9,538,169	5.1%	1,402
Alexander.....	2,061	13.1%	31,891	0.1%	15	2,051	13.0%	298,888	0.9%	146	1,953	12.4%	959,407	2.9%	491	1,805	11.5%	1,699,843	5.1%	942	1,442	9.2%	1,996,192	6.0%	1,384
Alleghany.....	753	16.5%	261,568	2.8%	347	619	13.6%	70,402	0.8%	114	597	13.1%	234,108	2.5%	392	537	11.8%	421,077	4.6%	784	369	8.1%	408,017	4.4%	1,106
Anson.....	1,412	16.0%	20,462	0.2%	14	1,478	16.7%	183,488	1.5%	124	1,374	15.5%	646,890	5.3%	471	1,225	13.9%	1,126,913	9.2%	920	820	9.3%	1,103,978	9.0%	1,346
Ashe.....	1,713	15.3%	23,858	0.1%	14	1,571	14.0%	207,736	0.9%	132	1,480	13.2%	664,968	3.0%	449	1,224	10.9%	1,055,258	4.8%	862	881	7.9%	1,100,920	5.0%	1,250
Avery.....	961	14.9%	28,355	0.2%	30	934	14.5%	132,027	0.9%	141	823	12.7%	358,075	2.4%	435	694	10.7%	584,855	3.9%	843	554	8.6%	704,569	4.7%	1,272
Beaufort.....	2,897	14.5%	138,026	0.3%	48	3,079	15.4%	379,644	0.9%	123	2,517	12.6%	1,153,950	2.8%	458	2,076	10.4%	1,806,901	4.3%	870	1,528	7.6%	1,965,398	4.7%	1,286
Bertie.....	957	13.9%	1,518	0.0%	2	1,242	18.1%	141,790	1.4%	114	1,108	16.1%	484,677	4.9%	437	902	13.1%	787,381	8.0%	873	600	8.7%	738,933	7.5%	1,232
Bladen.....	1,790	15.2%	10,974	0.1%	6	1,939	16.4%	234,744	1.2%	121	1,626	13.8%	739,032	3.8%	455	1,537	13.0%	1,361,686	7.0%	886	1,100	9.3%	1,449,690	7.5%	1,318
Brunswick.....	7,524	11.0%	123,839	0.1%	16	7,861	11.4%	1,005,518	0.6%	128	6,934	10.1%	3,089,899	1.7%	446	6,060	8.8%	5,053,427	2.8%	834	5,018	7.3%	6,056,714	3.3%	1,207
Buncombe.....	14,215	11.5%	461,802	0.1%	32	15,102	12.2%	2,345,930	0.6%	155	14,329	11.6%	7,695,588	2.0%	537	13,918	11.3%	13,731,275	3.5%	987	10,711	8.7%	15,044,103	3.8%	1,405
Burke.....	4,371	12.5%	65,644	0.1%	15	4,940	14.2%	659,506	1.0%	134	4,618	13.2%	2,208,428	3.3%	478	4,679	13.4%	4,313,014	6.4%	922	3,422	9.8%	4,648,903	6.9%	1,359
Cabarrus.....	11,012	11.4%	179,537	0.1%	16	11,320	11.7%	1,559,219	0.5%	138	10,245	10.6%	5,113,804	1.7%	499	9,677	10.0%	9,243,101	3.1%	955	7,857	8.1%	10,971,735	3.6%	1,396
Caldwell.....	4,296	13.3%	25,990	0.0%	6	4,690	14.5%	613,087	1.0%	131	4,544	14.0%	2,196,129	3.6%	483	4,220	13.0%	4,000,938	6.5%	948	2,961	9.2%	3,992,514	6.5%	1,348
Camden.....	484	10.5%	931	0.0%	2	500	10.8%	57,758	0.7%	116	421	9.1%	172,442	2.2%	410	383	8.3%	269,241	3.4%	703	351	7.6%	332,623	4.2%	948
Cartersville.....	3,855	12.4%	38,934	0.0%	10	3,945	12.6%	545,195	0.6%	138	3,358	10.8%	1,514,380	1.6%	451	2,832	9.1%	2,393,797	2.4%	845	2,263	7.3%	2,732,470	2.8%	1,207
Caswell.....	1,187	13.5%	1,988	0.0%	2	1,265	14.3%	143,088	0.9%	113	1,237	14.0%	521,098	3.2%	421	1,057	12.0%	844,244	5.2%	799	802	9.1%	936,191	5.7%	1,167
Catawba.....	9,106	12.0%	177,080	0.1%	19	9,730	12.9%	1,367,509	0.6%	141	9,448	12.5%	4,845,397	2.3%	513	9,080	12.0%	8,730,314	4.1%	961	6,920	9.1%	9,587,557	4.5%	1,385
Catham.....	3,663	10.3%	68,555	0.0%	19	3,308	9.3%	462,188	0.3%	140	3,104	8.8%	1,505,118	0.9%	485	2,893	8.2%	2,631,912	1.5%	910	2,382	6.7%	3,120,615	1.8%	1,310
Cherokee.....	1,798	15.8%	11,500	0.1%	6	1,780	15.6%	183,562	1.1%	103	1,526	13.4%	591,682	3.6%	388	1,231	10.8%	945,301	5.7%	768	958	8.4%	1,062,568	6.4%	1,109
Chowan.....	805	13.4%	5,449	0.0%	7	872	14.5%	101,619	0.8%	117	729	12.1%	304,944	2.3%	418	641	10.7%	547,860	4.1%	855	511	8.5%	620,088	4.6%	1,213
Clay.....	756	16.0%	8,574	0.1%	11	675	14.3%	61,312	0.7%	91	545	11.6%	169,465	1.8%	311	429	9.1%	313,679	3.4%	731	381	8.1%	378,429	4.1%	993
Cleveland.....	5,764	13.9%	47,578	0.1%	8	6,224	15.0%	777,885	1.0%	125	5,513	13.3%	2,521,543	3.3%	457	4,989	12.0%	4,459,009	5.9%	894	3,782	9.1%	4,979,867	6.6%	1,317
Columbus.....	2,998	15.3%	58,688	0.2%	20	3,309	16.9%	367,677	1.2%	111	2,988	15.3%	1,248,227	3.9%	418	2,395	12.3%	2,056,751	6.5%	859	1,616	8.3%	2,029,999	6.4%	1,256
Craven.....	4,916	11.7%	29,378	0.0%	6	5,726	13.6%	792,259	0.8%	138	5,193	12.3%	2,358,070	2.5%	454	4,423	10.5%	3,732,303	3.9%	844	3,567	8.5%	4,323,278	4.5%	1,212
Cumberland.....	16,570	13.7%	114,748	0.1%	7	19,500	16.1%	2,423,093	1.1%	124	17,614	14.6%	7,723,407	3.6%	438	14,431	11.9%	12,200,821	5.6%	845	10,992	9.1%	13,545,486	6.3%	1,232
Currituck.....	1,282	10.5%	4,139	0.0%	3	1,260	10.3%	149,922	0.7%	119	1,260	10.3%	508,079	2.4%	403	1,051	8.6%	737,015	3.4%	701	904	7.4%	861,549	4.0%	953
Dare.....	2,327	12.1%	71,136	0.1%	31	2,203	11.4%	378,664	0.6%	172	1,992	10.3%	1,047,294	1.6%	526	1,816	9.4%	1,772,243	2.7%	976	1,525	7.9%	2,073,923	3.2%	1,360
Davidson.....	9,399	12.9%	49,478	0.0%	5	9,496	13.1%	1,260,810	0.8%	133	8,831	12.1%	4,260,396	2.6%	482	8,495	11.7%	7,960,041	4.9%	937	6,523	9.0%	8,871,910	5.4%	1,360
Davie.....	2,254	11.8%	31,117	0.1%	14	2,216	11.6%	320,980	0.5%	145	2,029	10.6%	991,084	1.6%	488	1,909	10.0%	1,755,764	2.8%	920	1,529	8.0%	2,019,119	3.3%	1,321
Duplin.....	2,799	14.0%	55,151	0.2%	20	3,283	16.4%	383,409	1.1%	117	3,110	15.6%	1,355,365	3.8%	436	2,613	13.1%	2,338,162	6.6%	895	1,936	9.7%	2,580,062	7.3%	1,333
Durham.....	14,777	10.4%	120,501	0.0%	8	15,649	11.1%	2,318,229	0.5%	148	14,227	10.1%	7,454,633	1.5%	524	14,567	10.3%	14,514,643	2.9%	996	11,579	8.2%	16,823,339	3.4%	1,453
Edgecombe.....	3,059	16.4%	32,668	0.1%	11	3,443	18.5%	393,614	1.3%	114	3,038	16.3%	1,384,690	4.6%	456	2,377	12.8%	2,177,715	7.2%	916	1,598	8.6%	2,136,150	7.1%	1,337
Forsyth.....	20,293	12.3%	130,766	0.0%	6	21,874	13.3%	2,948,448	0.6%	135	20,082	12.2%	9,942,665	1.9%	495	18,001	10.9%	17,006,817	3.3%	945	13,969	8.5%	19,325,372	3.8%	1,383
Franklin.....	3,361	11.8%	27,507	0.0%	8	3,573	12.5%	517,549	0.7%	145	3,176	11.1%	1,496,672	2.2%	471	3,005	10.5%	2,806,097	4.1%	934	2,430	8.5%	3,313,200	4.8%	1,363
Gaston.....	11,934	12.3%	60,758	0.0%	5	12,773	13.1%	1,659,797	0.7%	130	11,358	11.7%	5,535,411	2.3%	487	11,115	11.4%	10,430,839	4.4%	938	8,544	8.8%	11,748,510	5.0%	1,375
Gates.....	448	11.2%	5,200	0.1%	12	497	12.4%	49,382	1.1%	99	483	12.0%	147,406	3.2%	305	449	11.2%	255,574	5.6%	569	373	9.3%	274,905	6.0%	737
Graham.....	443	14.3%	127,957	2.8%	289	506	16.4%	56,900	1.2%	112	384	12.4%	148,220	3.2%	386	348	11.2%	266,697	5.8%	766	286	9.2%	293,899	6.4%	1,028
Granville.....	2,883	11.5%	3,194	0.0%	1	3,051	12.2%	391,637	0.7%	128	2,842	11.4%	1,326,800	2.2%	467	2,871	11.5%	2,645,443	4.4%	921	2,218	8.9%	3,018,294	5.1%	1,361
Greene.....	939	14.1%	33,092	0.3%	35	1,132	17.0%	131,278	1.1%	116	940	14.1%	422,814	3.5%	450	859	12.9%	767,771	6.4%	894	568	8.5%	742,858	6.2%	1,308
Guilford.....	28,595	12.4%	237,325	0.0%	8	32,182	14.0%	4,428,978	0.6%	138	28,794	12.5%	14,559,458	2.1%	506	25,691	11.2%	24,629,604	3.5%	959	19,806	8.6%	27,874,255	3.9%	1,407
Halifax.....	2,861	14.6%	16,838	0.1%	6	3,387	17.3%	375,130	1.2%	111	2,901	14.8%	1,236,084	3.9%	426	2,544	13.0%	2,133,558	6.7%	839	1,794	9.2%	2,217,185	7.0%	1,236
Harnett.....	6,232	12.8%	60,671	0.1%	10	6,732	13.9%	864,510	0.8%	128	6,012	12.4%	2,707,690	2.7%	450	5,427	11.2%	4,827,860	4.7%	890	4,222	8.7%	5,471,130	5.4%	1,296
Haywood.....	3,408	12.3%	27,854	0.0%	8	3,719	13.5%	513,100	0.9%	138	3,469	12.6%	1,626,817	2.8%	469	2,928	10.6%	2,643,526	4.5%	903	2,392	8.7%	3,128,598	5.4%	1,308
Henderson.....	6,519	12.3%	34,848	0.0%	5	6,207	11.7%	853,016	0.6%	137	5,871	11.1%	2,848,023	2.1%	485	5,534	10.4%	5,062,243	3.7%	915	4,258	8.0%	5,559,628	4.0%	1,306
Hertford.....	998	13.6%	1,327	0.0%	1	1,256	17.1%	130,378	1.2%	104	1,104	15.1%	442,994	3.9%	401	958	13.1%	761,763	6.7%	795	703	9.6%	799,250	7.1%	1,137
Hoke.....	2,459	13.2%	3,393	0.0%	1	2,946	15.8%	342,460	1.3%	116	2,648	14.2%	1,232,492	4.7%	465	2,340	12.6%	1,970,788	7.5%	842	1,747	9.4%	2,163,927	8.2%	1,239
Hyde.....	294	16.8%	19,965	0.6%	68	275	15.7%	39,609	1.1%	144	219	12.5%	104,530	2.9%	477	188	10.7%	163,459	4.6%	86					

TABLE C2. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY -Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance.....	5,105	6.9%	9,136,516	4.9%	1,790	4,131	5.6%	8,970,580	4.8%	2,172	3,377	4.6%	8,575,073	4.6%	2,539	2,898	3.9%	8,536,616	4.6%	2,946	2,527	3.4%	8,650,467	4.6%	3,423
Alexander.....	1,145	7.3%	2,019,594	6.0%	1,764	967	6.1%	2,064,628	6.2%	2,135	766	4.9%	1,933,854	5.8%	2,525	657	4.2%	1,997,868	6.0%	3,041	575	3.7%	1,962,672	5.9%	3,413
Allegany.....	285	6.2%	392,972	4.3%	1,379	268	5.9%	476,480	5.2%	1,778	207	4.5%	690,697	7.5%	3,337	153	3.3%	392,604	4.3%	2,566	151	3.3%	396,057	4.3%	2,623
Anson.....	582	6.6%	985,492	8.0%	1,693	404	4.6%	830,115	6.8%	2,055	309	3.5%	765,319	6.2%	2,477	221	2.5%	643,118	5.2%	2,910	212	2.4%	684,787	5.6%	3,230
Ashe.....	744	6.7%	1,159,614	5.3%	1,559	592	5.3%	1,207,163	5.5%	2,039	525	4.7%	1,215,965	5.5%	2,316	405	3.6%	1,097,621	5.0%	2,710	362	3.2%	1,116,726	5.1%	3,085
Avery.....	390	6.0%	638,891	4.2%	1,638	348	5.4%	684,799	4.5%	1,968	282	4.4%	674,687	4.5%	2,393	255	3.9%	739,321	4.9%	2,899	175	2.7%	596,144	3.9%	3,407
Beaufort.....	1,195	6.0%	1,985,161	4.8%	1,661	1,039	5.2%	2,038,690	4.9%	1,962	774	3.9%	1,849,700	4.4%	2,390	717	3.6%	1,974,438	4.7%	2,754	648	3.2%	1,980,502	4.8%	3,056
Bertie.....	455	6.6%	730,726	7.4%	1,606	359	5.2%	683,225	7.0%	1,903	253	3.7%	586,406	6.0%	2,318	178	2.6%	474,775	4.8%	2,667	147	2.1%	446,273	4.5%	3,036
Bladen.....	759	6.4%	1,268,103	6.6%	1,671	600	5.1%	1,193,505	6.2%	1,989	446	3.8%	1,050,188	5.4%	2,355	382	3.2%	1,048,998	5.4%	2,746	300	2.5%	962,985	5.0%	3,210
Brunswick.....	4,205	6.1%	6,427,433	3.5%	1,529	3,619	5.3%	6,621,386	3.6%	1,830	3,201	4.7%	6,725,037	3.7%	2,101	2,987	4.3%	7,328,128	4.0%	2,453	2,759	4.0%	7,648,471	4.2%	2,772
Buncombe.....	8,345	6.8%	14,802,848	3.8%	1,774	6,702	5.4%	14,238,052	3.6%	2,124	5,485	4.4%	13,605,315	3.4%	2,480	4,639	3.8%	13,331,755	3.4%	2,874	3,810	3.1%	12,523,473	3.2%	3,287
Burke.....	2,466	7.1%	4,132,276	6.1%	1,676	1,931	5.5%	3,917,329	5.8%	2,029	1,554	4.5%	3,844,853	5.7%	2,474	1,361	3.9%	3,857,101	5.7%	2,834	1,005	2.9%	3,316,056	4.9%	3,300
Cabarrus.....	6,269	6.5%	11,311,325	3.7%	1,804	5,194	5.4%	11,456,252	3.8%	2,206	4,398	4.5%	11,493,172	3.8%	2,613	3,723	3.8%	11,222,212	3.7%	3,014	3,424	3.5%	11,785,188	3.9%	3,442
Caldwell.....	2,218	6.9%	3,815,717	6.2%	1,720	1,753	5.4%	3,698,643	6.0%	2,110	1,416	4.4%	3,596,992	5.8%	2,540	1,151	3.6%	3,423,417	5.5%	2,974	1,085	3.4%	3,729,322	6.0%	3,437
Camden.....	296	6.4%	345,540	4.4%	1,167	280	6.0%	357,188	4.5%	1,276	250	5.4%	382,708	4.9%	1,531	256	5.5%	407,704	5.2%	1,593	223	4.8%	420,541	5.3%	1,886
Carteret.....	1,942	6.2%	2,935,006	3.0%	1,511	1,673	5.4%	3,027,031	3.1%	1,809	1,470	4.7%	3,207,039	3.3%	2,182	1,293	4.1%	3,274,754	3.3%	2,533	1,138	3.6%	3,217,419	3.3%	2,827
Caswell.....	677	7.7%	1,036,175	6.4%	1,531	492	5.6%	866,631	5.3%	1,761	404	4.6%	898,896	5.5%	2,225	320	3.6%	793,583	4.9%	2,480	269	3.0%	784,809	4.8%	2,918
Catawba.....	5,357	7.1%	9,575,653	4.5%	1,788	4,182	5.5%	9,062,910	4.3%	2,167	3,369	4.5%	8,578,380	4.0%	2,546	2,869	3.8%	8,420,189	4.0%	2,935	2,413	3.2%	8,140,164	3.8%	3,373
Chatham.....	1,913	5.4%	3,220,866	1.8%	1,684	1,684	4.7%	3,443,323	1.9%	2,045	1,379	3.9%	3,296,491	1.9%	2,390	1,301	3.7%	3,631,423	2.1%	2,791	1,194	3.4%	3,717,565	2.1%	3,114
Cherokee.....	786	6.9%	1,153,531	7.0%	1,468	637	5.6%	1,058,002	6.4%	1,661	504	4.4%	1,028,247	6.2%	2,040	392	3.4%	885,241	5.3%	2,258	327	2.9%	918,008	5.5%	2,807
Chowan.....	393	6.5%	556,275	4.2%	1,415	333	5.5%	570,405	4.3%	1,713	258	4.3%	540,975	4.0%	2,097	197	3.7%	488,444	3.6%	2,429	213	3.5%	614,030	4.6%	2,883
Clay.....	296	6.3%	388,323	4.2%	1,312	270	5.7%	381,098	4.1%	1,411	181	3.8%	343,732	3.7%	1,899	173	3.7%	386,040	4.1%	2,231	175	3.7%	430,948	4.6%	2,463
Cleveland.....	2,850	6.9%	4,743,781	6.3%	1,664	2,236	5.4%	4,494,837	6.0%	2,010	1,792	4.3%	4,249,732	5.6%	2,372	1,513	3.6%	4,217,580	5.6%	2,788	1,275	3.1%	4,151,325	5.5%	3,256
Columbus.....	1,209	6.2%	1,915,729	6.0%	1,585	953	4.9%	1,813,185	5.7%	1,903	754	3.9%	1,776,784	5.6%	2,356	587	3.0%	1,570,099	4.9%	2,675	517	2.6%	1,561,964	4.9%	3,021
Craven.....	2,815	6.7%	4,210,167	4.4%	1,496	2,437	5.8%	4,382,572	4.6%	1,798	2,036	4.8%	4,484,671	4.7%	2,203	1,744	4.1%	4,361,066	4.5%	2,501	1,484	3.5%	4,261,593	4.4%	2,872
Cumberland.....	7,922	6.5%	12,277,697	5.7%	1,550	6,098	5.0%	11,441,070	5.3%	1,876	4,895	4.0%	10,707,666	5.0%	2,187	4,024	3.3%	10,119,814	4.7%	2,515	3,283	2.7%	9,366,225	4.3%	2,853
Currituck.....	757	6.2%	853,971	4.0%	1,128	730	6.0%	858,270	4.0%	1,176	605	5.0%	875,630	4.1%	1,447	535	4.4%	932,145	4.3%	1,742	544	4.5%	946,607	4.4%	1,740
Dare.....	1,265	6.6%	2,124,591	3.3%	1,680	1,084	5.6%	2,172,050	3.3%	2,004	860	4.5%	2,036,206	3.1%	2,368	761	3.9%	1,974,153	3.0%	2,594	689	3.6%	2,098,136	3.2%	3,045
Davidson.....	4,994	6.9%	8,777,374	5.4%	1,758	4,073	5.6%	8,733,887	5.3%	2,144	3,439	4.7%	8,700,438	5.3%	2,530	2,932	4.0%	8,764,995	5.4%	2,989	2,492	3.4%	8,506,015	5.2%	3,413
Davie.....	1,226	6.4%	2,100,582	3.4%	1,713	1,020	5.3%	2,115,276	3.4%	2,074	977	5.1%	2,389,331	3.9%	2,446	828	4.3%	2,361,989	3.8%	2,853	694	3.6%	2,296,476	3.7%	3,309
Duplin.....	1,313	6.6%	2,242,786	6.3%	1,708	974	4.9%	1,977,137	5.6%	2,030	742	3.7%	1,860,192	5.2%	2,507	600	3.0%	1,733,201	4.9%	2,889	506	2.5%	1,665,221	4.7%	3,291
Durham.....	9,967	7.0%	18,910,939	3.8%	1,897	8,278	5.9%	19,064,433	3.8%	2,303	6,836	4.8%	18,548,736	3.7%	2,713	5,491	3.9%	16,988,221	3.4%	3,094	4,754	3.4%	16,705,860	3.4%	3,514
Edgecombe.....	1,127	6.1%	1,973,429	6.6%	1,751	819	4.4%	1,711,379	5.7%	2,090	632	3.4%	1,583,640	5.3%	2,506	487	2.6%	1,369,792	4.6%	2,813	386	2.1%	1,263,161	4.2%	3,272
Forsyth.....	10,997	6.7%	19,627,969	3.8%	1,785	8,555	5.2%	18,426,308	3.6%	2,154	7,105	4.3%	18,211,490	3.6%	2,563	5,988	3.6%	17,780,300	3.5%	2,969	5,198	3.2%	17,554,971	3.4%	3,377
Franklin.....	2,024	7.1%	3,571,740	5.2%	1,765	1,719	6.0%	3,709,172	5.4%	2,158	1,354	4.7%	3,481,424	5.0%	2,571	1,266	4.4%	3,743,678	5.4%	2,957	1,084	3.8%	3,670,144	5.3%	3,386
Gaston.....	6,887	7.1%	12,111,142	5.1%	1,759	5,586	5.7%	12,146,844	5.1%	2,175	4,559	4.7%	11,645,917	4.9%	2,554	3,661	3.8%	10,841,515	4.6%	2,961	3,191	3.3%	10,771,200	4.6%	3,375
Gates.....	350	8.7%	318,913	7.0%	911	258	6.4%	237,484	5.2%	920	211	5.3%	267,954	5.9%	1,270	151	3.8%	207,756	4.6%	1,376	163	4.1%	339,914	7.5%	2,085
Graham.....	256	8.3%	357,444	7.8%	1,396	195	6.3%	365,134	8.0%	1,872	149	4.8%	338,670	7.4%	2,273	106	3.4%	252,366	5.5%	2,381	101	3.3%	291,989	6.4%	2,891
Granville.....	1,872	7.5%	3,318,484	5.6%	1,773	1,390	5.6%	3,003,054	5.0%	2,160	1,248	5.0%	3,121,408	5.2%	2,501	1,056	4.2%	3,109,969	5.2%	2,945	885	3.5%	2,968,973	5.0%	3,355
Greene.....	443	6.6%	758,981	6.3%	1,713	380	5.7%	788,356	6.5%	2,075	248	3.7%	584,135	4.9%	2,355	206	3.1%	594,526	4.9%	2,886	171	2.6%	559,940	4.7%	3,275
Guilford.....	15,072	6.5%	27,207,686	3.8%	1,805	11,561	5.0%	25,223,462	3.6%	2,182	9,203	4.0%	23,509,676	3.3%	2,555	7,711	3.4%	22,882,568	3.2%	2,968	6,714	2.9%	22,564,844	3.2%	3,361
Halifax.....	1,268	6.5%	2,047,311	6.5%	1,615	936	4.8%	1,744,277	5.5%	1,864	705	3.6%	1,569,548	5.0%	2,226	576	2.9%	1,547,024	4.9%	2,686	446	2.3%	1,359,223	4.3%	3,048
Harnett.....	3,332	6.9%	5,503,873	5.4%	1,652	2,713	5.6%	5,495,272	5.4%	2,026	2,190	4.5%	5,130,587	5.0%	2,343	1,921	4.0%	5,197,304	5.1%	2,706	1,663	3.4%	5,188,993	5.1%	3,120
Haywood.....	1,964	7.1%	3,310,139	5.7%	1,685	1,612	5.8%	3,322,937	5.7%	2,061	1,368	5.0%	3,365,721	5.8%	2,460	1,066	3.9%	3,036,504	5.2%	2,849	968	3.5%	3,145,487	5.4%	3,249
Henderson.....	3,551	6.7%	5,856,920	4.3%	1,649	3,050	5.7%	6,058,862	4.4%	1,987	2,544	4.8%	5,921,760	4.3%	2,328	2,186	4.1%	5,956,191	4.3%	2,725	1,928	3.6%	5,924,473	4.3%	3,073
Hertford.....	504	6.9%	733,017	6.5%	1,454	355	4.8%	629,681	5.6%	1,774	260	3.5%	526,754	4.7%	2,026	197	2.7%	430,406	3.8%	2,185	190	2.6%	512,306	4.5%	2,696
Hoke.....	1,290	6.9%	2,042,127	7.7%	1,583	961	5.2%	1,852,011	7.0%	1,927	810	4.4%													

TABLE C2. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY -Continued

County	FAGI Level																Total Returns Filed and Net Tax Liability						
	\$100,000 - \$149,999				\$150,000 - \$199,999				\$200,000 or more				Total Returns Filed and Net Tax Liability										
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of total	Net tax [\$]	% of total	Avg tax [\$]	Rank		
																					Returns filed	Net tax liability	Average
Alamance.....	7,263	9.8%	33,685,637	18.1%	4,638	2,623	3.5%	18,428,501	9.9%	7,026	2,831	3.8%	66,476,889	35.7%	23,482	74,007	1.5%	186,389,245	1.2%	2,519	15	16	28
Alexander.....	1,442	9.2%	6,638,916	19.9%	4,604	444	2.8%	3,092,150	9.3%	6,964	436	2.8%	8,701,597	26.1%	19,958	15,744	0.3%	33,397,500	0.2%	2,121	65	58	45
Allegany.....	355	7.8%	1,351,391	14.7%	3,807	128	2.8%	803,834	8.8%	6,280	146	3.2%	3,283,986	35.8%	22,493	4,568	0.1%	9,183,193	0.1%	2,010	94	91	54
Anson.....	535	6.1%	2,333,856	19.0%	4,362	156	1.8%	1,077,538	8.8%	6,907	114	1.3%	1,854,455	15.1%	16,267	8,842	0.2%	12,256,411	0.1%	1,386	76	82	95
Ashe.....	965	8.6%	4,122,157	18.8%	4,272	341	3.0%	2,163,253	9.9%	6,344	380	3.4%	6,811,148	31.0%	17,924	11,183	0.2%	21,946,387	0.1%	1,962	73	69	57
Avery.....	545	8.4%	2,360,126	15.6%	4,331	202	3.1%	1,354,070	9.0%	6,703	294	4.6%	6,269,260	41.4%	21,324	6,457	0.1%	15,125,179	0.1%	2,342	86	78	33
Beaufort.....	2,011	10.0%	8,644,912	20.8%	4,299	744	3.7%	4,859,168	11.7%	6,531	789	3.9%	12,825,917	30.8%	16,256	20,014	0.4%	41,602,407	0.3%	2,079	49	53	49
Bertie.....	429	6.2%	1,804,013	18.4%	4,205	125	1.8%	801,161	8.2%	6,409	114	1.7%	2,132,580	21.7%	18,707	6,869	0.1%	9,813,458	0.1%	1,429	83	87	92
Bladen.....	874	7.4%	3,865,150	20.0%	4,422	235	2.0%	1,626,344	8.4%	6,921	225	1.9%	4,544,885	33.5%	20,199	11,813	0.2%	19,356,284	0.1%	1,639	71	74	80
Brunswick.....	9,513	13.8%	35,824,651	19.7%	3,766	4,273	6.2%	24,378,401	13.4%	5,705	4,736	6.9%	71,866,009	39.5%	15,174	68,690	1.4%	182,148,913	1.2%	2,652	18	17	22
Buncombe.....	12,321	10.0%	54,255,439	13.8%	4,403	5,214	4.2%	34,609,089	8.8%	6,638	8,686	7.0%	197,829,759	50.2%	22,776	123,477	2.5%	394,474,428	2.6%	3,195	6	8	13
Burke.....	2,782	8.0%	12,241,307	18.1%	4,400	840	2.4%	5,729,422	8.5%	6,821	925	2.7%	18,693,822	27.6%	20,210	34,894	0.7%	67,627,661	0.4%	1,938	35	37	58
Cabarrus.....	11,818	12.2%	56,490,840	18.7%	4,780	5,387	5.6%	38,895,803	12.9%	7,220	6,609	6.8%	122,054,440	40.4%	18,468	96,933	2.0%	301,776,628	2.0%	3,113	11	11	17
Caldwell.....	2,464	7.6%	11,215,605	18.2%	4,552	744	2.3%	5,099,026	8.3%	6,854	802	2.5%	16,281,981	26.4%	20,302	32,344	0.7%	61,689,361	0.4%	1,907	36	42	61
Camden.....	720	15.6%	1,879,181	23.8%	2,610	295	6.4%	1,213,933	15.4%	4,115	171	3.7%	2,048,455	26.0%	11,979	4,630	0.1%	7,888,245	0.1%	1,704	93	93	77
Cartersville.....	3,634	11.6%	14,700,725	15.0%	4,045	1,550	5.0%	9,834,405	10.1%	6,345	2,243	7.2%	50,347,318	51.5%	22,446	31,196	0.6%	97,768,473	0.6%	3,134	37	28	15
Caswell.....	716	8.1%	2,826,789	17.4%	3,948	227	2.6%	1,385,516	8.5%	6,104	171	1.9%	5,253,011	32.2%	30,719	8,824	0.2%	16,292,019	0.1%	1,846	77	77	64
Catawba.....	6,920	9.1%	32,064,631	15.1%	4,634	2,507	3.3%	17,648,154	8.3%	7,040	3,786	5.0%	93,692,917	44.2%	24,747	75,687	1.5%	211,890,855	1.4%	2,800	14	15	21
Chatham.....	4,638	13.1%	20,241,586	11.5%	4,364	2,879	8.1%	19,260,732	10.9%	6,690	5,125	14.5%	112,113,566	63.4%	21,876	35,463	0.7%	176,713,940	1.2%	4,983	34	19	2
Cherokee.....	942	8.3%	3,444,631	20.8%	3,657	272	2.4%	1,597,769	9.6%	5,874	258	2.3%	3,706,803	22.3%	14,367	11,411	0.2%	16,586,865	0.1%	1,454	72	76	91
Chowan.....	608	10.1%	2,405,804	18.0%	3,957	202	3.4%	1,274,291	9.5%	6,308	249	4.1%	5,338,234	40.0%	21,439	6,011	0.1%	13,358,418	0.1%	2,222	89	80	38
Clay.....	447	9.5%	1,529,562	16.4%	3,422	168	3.6%	935,045	10.0%	5,566	218	4.6%	4,006,615	42.9%	18,379	4,714	0.1%	9,332,822	0.1%	1,980	92	89	56
Cleveland.....	3,461	8.3%	14,951,024	19.8%	4,320	1,067	2.6%	7,071,904	9.4%	6,628	1,054	2.5%	18,835,208	24.9%	17,870	41,520	0.8%	75,501,273	0.5%	1,818	29	32	67
Columbus.....	1,480	7.6%	6,206,239	19.5%	4,193	392	2.0%	2,576,249	8.1%	6,572	346	1.8%	8,672,060	27.2%	25,064	19,544	0.4%	31,853,651	0.2%	1,630	54	62	81
Craven.....	4,463	10.6%	17,762,038	18.5%	3,980	1,671	4.0%	10,212,681	10.6%	6,112	1,685	4.0%	35,175,586	36.6%	20,876	42,160	0.8%	96,085,662	0.6%	2,279	28	29	36
Cumberland.....	9,062	7.5%	35,002,212	16.2%	3,863	3,312	2.7%	19,864,067	9.2%	5,998	3,275	2.7%	71,278,087	33.0%	21,764	120,978	2.4%	216,064,393	1.4%	1,786	7	14	71
Currituck.....	1,815	14.9%	4,267,696	19.8%	2,351	742	6.1%	2,595,443	12.0%	3,498	698	5.7%	8,000,630	37.1%	11,462	12,183	0.2%	21,591,096	0.1%	1,772	70	71	74
Dare.....	2,240	11.6%	8,978,273	13.8%	4,008	954	4.9%	5,780,837	8.9%	6,060	1,576	8.2%	34,487,696	53.1%	21,883	19,292	0.4%	64,995,202	0.4%	3,369	55	38	11
Davidson.....	7,248	10.0%	33,600,059	20.6%	4,636	2,330	3.2%	16,600,271	10.2%	7,125	2,447	3.4%	47,401,885	29.0%	19,371	72,699	1.5%	163,487,559	1.1%	2,249	16	20	37
Davie.....	2,219	11.6%	10,085,020	16.3%	4,545	943	4.9%	6,651,323	10.7%	7,053	1,307	6.8%	28,913,379	46.6%	22,122	19,151	0.4%	62,031,440	0.4%	3,239	56	41	12
Duplin.....	1,313	6.6%	5,789,512	16.3%	4,409	384	1.9%	2,534,301	7.1%	6,600	387	1.9%	10,944,218	30.9%	28,280	19,960	0.4%	35,458,717	0.2%	1,776	50	55	73
Durham.....	16,365	11.6%	77,489,310	15.6%	4,735	7,787	5.5%	54,974,802	11.1%	7,060	11,170	7.9%	231,880,536	46.8%	20,759	141,447	2.9%	495,794,182	3.2%	3,505	5	5	9
Edgecombe.....	1,028	5.5%	4,483,198	14.9%	4,361	279	1.5%	1,881,124	6.3%	6,742	323	1.7%	9,696,621	32.2%	30,020	18,596	0.4%	30,087,181	0.2%	1,618	58	64	82
Forsyth.....	16,040	9.7%	73,881,351	14.5%	4,606	6,656	4.0%	46,915,705	9.2%	7,049	10,188	6.2%	248,992,153	48.8%	24,440	164,946	3.3%	510,744,315	3.3%	3,096	4	4	18
Franklin.....	3,312	11.6%	15,475,569	22.4%	4,673	1,189	4.2%	8,457,956	12.2%	7,114	1,038	3.6%	18,783,933	27.2%	18,096	28,531	0.6%	69,054,641	0.4%	2,420	38	36	31
Gaston.....	9,826	10.1%	45,003,152	19.1%	4,580	3,769	3.9%	26,160,774	11.1%	6,941	4,145	4.3%	77,782,372	33.0%	18,765	97,348	2.0%	235,898,231	1.5%	2,423	10	13	30
Gates.....	444	11.1%	1,175,480	25.8%	2,647	129	3.2%	558,316	12.3%	4,328	61	1.5%	710,850	15.6%	11,653	4,017	0.1%	4,549,134	0.0%	1,132	96	98	99
Graham.....	218	7.0%	943,522	20.6%	4,328	61	2.0%	337,209	7.3%	5,528	41	1.3%	810,640	17.7%	19,772	3,094	0.1%	4,590,647	0.0%	1,484	98	97	90
Granville.....	2,719	10.9%	12,468,945	20.9%	4,586	1,050	4.2%	7,336,427	12.3%	6,987	950	3.8%	16,952,318	28.4%	17,845	25,035	0.5%	59,664,946	0.4%	2,383	46	45	32
Greene.....	518	7.8%	2,368,411	19.7%	4,572	134	2.0%	929,837	7.7%	6,939	138	2.1%	3,358,555	27.9%	24,337	6,676	0.1%	12,040,554	0.1%	1,804	85	83	68
Guilford.....	21,238	9.2%	97,623,002	13.7%	4,597	9,396	4.1%	66,119,292	9.3%	7,037	14,204	6.2%	353,296,249	49.7%	24,873	230,167	4.6%	710,156,399	4.6%	3,085	3	3	19
Halifax.....	1,284	6.6%	5,203,817	16.5%	4,053	452	2.3%	2,836,735	9.0%	6,276	415	2.1%	9,339,708	29.5%	22,505	19,569	0.4%	31,626,438	0.2%	1,616	53	63	83
Harnett.....	5,152	10.6%	22,258,515	21.8%	4,320	1,611	3.3%	10,398,589	10.2%	6,455	1,357	2.8%	28,801,166	28.3%	21,224	48,564	1.0%	101,906,160	0.7%	2,098	24	27	48
Haywood.....	2,793	10.1%	11,980,431	20.6%	4,289	880	3.2%	5,811,556	10.0%	6,604	1,031	3.7%	16,362,219	28.1%	15,870	27,598	0.6%	58,274,889	0.4%	2,112	41	47	47
Henderson.....	6,049	11.4%	25,343,944	18.5%	4,190	2,416	4.5%	15,497,565	11.3%	6,415	2,987	5.6%	52,384,287	38.2%	17,537	53,100	1.1%	137,301,760	0.9%	2,586	23	22	25
Hertford.....	479	6.5%	1,893,370	16.8%	3,953	174	2.4%	1,092,684	9.7%	6,280	157	2.1%	3,339,544	29.6%	21,271	7,335	0.1%	11,293,474	0.1%	1,540	82	85	85
Hoke.....	1,455	7.8%	5,700,692	21.6%	3,918	456	2.4%	2,649,984	10.1%	5,811	274	1.5%	3,355,190	12.7%	12,245	18,613	0.4%	26,357,868	0.2%	1,416	57	67	93
Hyde.....	143	8.2%	618,598	17.3%	4,326	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
Iredell.....	9,110	10.9%	43,160,505	14.0%	4,738	4,206	5.0%	29,915,846	9.7%	7,113	6,982	8.4%	163,451,097	53.2%	23,410	83,477	1.7%	307,302,030	2.0%	3,681	13	10	8
Jackson.....	1,326	8.7%	5,545,708	16.9%	4,182	476	3.1%	3,042,694	9.3%	6,392	599	3.9%	11,818,766	36.1%	19,731	15,194	0.3%	32,772,343	0.2%	2,157	67	59	41

TABLE C2. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY -Continued

County	FAGI Level																								
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999				\$40,000 - \$49,999								
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston.....	10,807	11.6%	120,233	0.0%	11	11,321	12.2%	1,546,291	0.6%	137	9,983	10.7%	4,748,675	2.0%	476	9,113	9.8%	8,504,081	3.5%	933	7,637	8.2%	10,431,030	4.3%	1,366
Jones.....	484	14.1%	2,562	0.0%	5	504	14.7%	66,979	1.1%	133	512	14.9%	230,709	3.6%	451	430	12.5%	370,467	5.9%	862	287	8.4%	364,798	5.8%	1,271
Lee.....	3,143	12.2%	47,303	0.1%	15	3,414	13.2%	435,396	0.7%	128	3,184	12.3%	1,495,118	2.4%	470	3,064	11.9%	2,840,627	4.5%	927	2,448	9.5%	3,362,125	5.3%	1,373
Lenoir.....	3,289	14.8%	45,879	0.1%	14	3,760	16.9%	449,085	1.1%	119	3,322	14.9%	1,460,885	3.7%	440	3,045	13.7%	2,741,761	7.0%	900	2,020	9.1%	2,667,287	6.8%	1,320
Lincoln.....	4,278	11.6%	38,015	0.0%	9	4,167	11.3%	580,511	0.5%	139	3,694	10.0%	1,843,319	1.6%	499	3,670	9.9%	3,408,871	2.9%	929	2,879	7.8%	3,936,795	3.4%	1,367
Macon.....	2,213	14.3%	33,501	0.1%	15	2,265	14.7%	297,299	0.5%	131	2,061	13.4%	910,698	1.6%	442	1,656	10.7%	1,367,224	2.4%	826	1,273	8.3%	1,555,718	2.7%	1,222
Madison.....	1,256	13.9%	2,177	0.0%	2	1,308	14.5%	176,362	1.1%	135	1,148	12.7%	545,949	3.3%	476	1,036	11.5%	965,307	5.8%	932	801	8.9%	1,048,189	6.3%	1,309
Martin.....	1,365	15.5%	2,262	0.0%	2	1,462	16.6%	183,272	1.4%	125	1,301	14.8%	586,327	4.4%	451	1,067	12.1%	943,787	7.1%	885	744	8.5%	929,106	7.0%	1,249
McDowell.....	2,463	13.5%	8,992	0.0%	4	2,726	15.0%	359,807	1.1%	132	2,286	12.6%	1,106,289	3.4%	484	2,389	13.1%	2,201,419	6.8%	921	1,803	9.9%	2,430,412	7.5%	1,348
Mecklenburg.....	53,462	10.7%	1,216,076	0.1%	23	57,602	11.6%	8,073,717	0.3%	140	51,098	10.3%	26,316,024	1.1%	515	48,631	9.8%	47,365,413	2.0%	974	40,130	8.1%	57,295,370	2.5%	1,428
Mitchell.....	847	13.8%	1,364	0.0%	2	872	14.2%	120,892	1.1%	139	833	13.6%	355,422	3.2%	427	688	11.2%	612,165	5.6%	890	580	9.4%	734,409	6.7%	1,266
Montgomery.....	1,364	13.9%	8,458	0.0%	6	1,489	15.1%	185,110	0.9%	124	1,491	15.1%	685,408	3.2%	460	1,126	11.4%	1,007,683	4.8%	895	918	9.3%	1,217,844	5.8%	1,327
Moore.....	5,147	11.9%	107,671	0.1%	21	4,904	11.3%	642,752	0.4%	131	4,344	10.0%	1,989,206	1.3%	458	3,732	8.6%	3,242,757	2.1%	869	2,950	6.8%	3,697,335	2.5%	1,253
Nash.....	5,413	13.4%	21,805	0.0%	4	6,224	15.4%	830,164	1.0%	133	5,170	12.8%	2,408,909	2.8%	466	4,845	12.0%	4,500,925	5.2%	929	3,604	8.9%	4,895,019	5.6%	1,358
New Hanover.....	12,154	11.7%	255,100	0.1%	21	12,796	12.4%	2,033,925	0.5%	159	11,039	10.7%	5,910,043	1.4%	535	9,922	9.2%	9,742,259	2.3%	982	8,069	7.8%	11,362,061	2.7%	1,408
Northampton.....	893	13.3%	3,682	0.0%	4	1,126	16.7%	125,242	1.4%	111	991	14.7%	384,889	4.2%	388	919	13.6%	709,696	7.7%	772	623	9.2%	693,363	7.5%	1,113
Onslow.....	8,173	12.4%	44,640	0.0%	5	9,281	14.1%	1,249,884	1.1%	135	9,692	14.7%	4,266,605	3.9%	440	7,666	11.6%	5,974,271	5.5%	779	5,805	8.8%	6,344,665	5.8%	1,093
Orange.....	6,999	11.7%	67,908	0.0%	10	6,318	10.6%	990,993	0.3%	157	5,749	9.6%	3,176,573	0.9%	553	5,213	8.7%	5,108,385	1.5%	980	3,820	6.4%	5,345,334	1.5%	1,399
Pamlico.....	674	13.0%	0	0.0%	0	662	12.8%	93,591	0.8%	141	602	11.6%	257,186	2.2%	427	522	10.1%	434,615	3.7%	833	410	7.9%	485,155	4.1%	1,183
Pasquotank.....	2,140	13.2%	272	0.0%	0	2,499	15.4%	298,014	1.2%	119	2,125	13.1%	865,348	3.5%	407	1,705	10.5%	1,338,308	5.4%	785	1,422	8.8%	1,578,048	6.4%	1,110
Pender.....	3,312	12.6%	27,277	0.0%	8	3,309	12.5%	442,770	0.6%	134	2,930	11.1%	1,383,526	1.9%	472	2,492	9.4%	2,265,198	3.1%	909	2,030	7.7%	2,620,433	3.5%	1,291
Perquimans.....	647	12.1%	960	0.0%	1	729	13.7%	91,143	0.9%	125	587	11.0%	240,529	2.5%	410	551	10.3%	436,452	4.5%	792	447	8.4%	491,878	5.1%	1,100
Person.....	2,284	13.7%	4,310	0.0%	2	2,269	13.6%	279,482	0.6%	123	1,924	11.6%	878,465	2.6%	457	1,957	11.8%	1,819,071	5.4%	930	1,444	8.7%	1,912,317	5.7%	1,324
Pitt.....	9,385	13.6%	239,669	0.1%	26	10,746	15.5%	1,436,481	0.8%	134	9,152	13.2%	4,489,264	2.5%	491	7,437	10.8%	7,006,748	3.9%	942	5,492	7.9%	7,570,703	4.2%	1,378
Polk.....	1,109	13.0%	8,059	0.0%	7	1,093	12.8%	152,781	0.7%	140	877	10.3%	387,750	1.8%	442	820	9.6%	641,480	3.0%	782	640	7.5%	726,075	3.4%	1,134
Randolph.....	8,179	13.2%	76,597	0.1%	9	8,494	13.8%	1,139,944	0.8%	134	8,349	13.5%	4,039,302	3.0%	484	7,567	12.3%	6,988,263	5.2%	924	5,518	8.9%	7,491,248	5.5%	1,358
Richmond.....	2,917	16.5%	39,311	0.1%	13	3,036	17.2%	336,023	1.3%	111	2,754	15.6%	1,254,999	4.7%	456	2,128	12.0%	1,874,067	7.0%	881	1,513	8.6%	1,952,371	7.3%	1,290
Robeson.....	6,826	15.1%	69,146	0.1%	10	8,639	19.2%	930,422	1.5%	108	7,326	16.3%	3,141,910	5.1%	429	5,746	12.8%	5,169,158	8.4%	900	4,507	10.0%	6,157,250	10.1%	1,366
Rockingham.....	5,050	13.2%	25,383	0.0%	5	5,433	14.2%	721,127	1.0%	133	5,216	13.6%	2,418,744	3.3%	464	4,652	12.1%	4,152,252	5.6%	893	3,446	9.0%	4,488,001	6.1%	1,302
Rowan.....	8,144	13.2%	44,826	0.0%	6	8,737	14.1%	1,092,617	0.8%	125	7,634	12.3%	3,594,929	2.6%	471	7,237	11.7%	6,744,685	5.0%	932	5,767	9.3%	7,892,960	5.8%	1,369
Rutherford.....	3,778	14.5%	28,552	0.1%	8	3,969	15.2%	502,632	1.1%	127	3,457	13.3%	1,539,768	3.4%	445	3,008	11.5%	2,606,029	5.8%	866	2,351	9.0%	2,934,564	6.6%	1,248
Sampson.....	3,498	14.3%	74,952	0.2%	21	4,251	17.4%	506,957	1.2%	119	3,522	14.4%	1,566,766	3.6%	445	2,868	11.8%	2,579,873	5.9%	900	2,271	9.3%	3,056,658	7.0%	1,346
Scotland.....	2,122	16.3%	239,045	1.2%	113	2,445	18.8%	269,427	1.3%	110	1,928	14.9%	821,101	4.1%	426	1,502	11.6%	1,305,150	6.5%	869	1,099	8.5%	1,437,677	7.1%	1,308
Stanly.....	3,301	12.4%	106,627	0.2%	32	3,513	13.2%	476,257	0.8%	136	3,188	12.0%	1,510,517	2.4%	474	2,880	10.8%	2,693,165	4.3%	935	2,398	9.0%	3,236,659	5.2%	1,350
Stokes.....	2,524	12.7%	10,368	0.0%	4	2,490	12.6%	326,281	0.8%	131	2,319	11.7%	1,112,675	2.6%	480	2,184	11.0%	2,001,323	4.7%	916	1,805	9.1%	2,352,188	5.5%	1,303
Surry.....	3,819	13.8%	25,288	0.0%	7	3,943	14.2%	512,858	0.9%	130	3,784	13.7%	1,797,513	3.2%	475	3,265	11.8%	2,889,245	5.1%	885	2,388	8.6%	3,091,033	5.4%	1,294
Swain.....	770	10.4%	2,600	0.0%	3	1,509	20.4%	93,460	1.2%	62	1,026	13.9%	317,556	4.1%	310	837	11.3%	480,004	6.1%	573	773	10.5%	548,098	7.0%	709
Transylvania.....	1,726	12.5%	26,230	0.1%	15	1,779	12.9%	233,448	0.7%	131	1,564	11.4%	718,752	2.0%	460	1,460	10.6%	1,276,017	3.6%	874	1,095	7.9%	1,430,976	4.0%	1,307
Tyrrell.....	238	16.3%	2,084	0.1%	9	2,559	17.8%	33,018	1.5%	127	214	14.7%	95,095	4.3%	444	176	12.1%	154,960	7.0%	880	142	9.7%	194,516	8.7%	1,370
Union.....	12,502	12.3%	337,631	0.1%	27	10,933	10.8%	1,570,093	0.3%	144	9,142	9.0%	4,528,693	1.0%	495	8,488	8.4%	7,868,823	1.7%	927	6,965	6.9%	9,386,145	2.0%	1,348
Vance.....	2,681	15.1%	77,340	0.3%	29	3,062	17.2%	349,027	1.2%	114	2,784	15.7%	1,256,069	4.2%	451	2,491	14.0%	2,312,727	7.8%	928	1,673	9.4%	2,240,644	7.5%	1,339
Wake.....	53,128	10.4%	1,825,796	0.1%	34	49,012	9.6%	7,390,330	0.3%	151	43,982	8.6%	23,259,224	0.9%	529	42,009	8.3%	41,617,773	1.7%	991	36,100	7.1%	52,201,672	2.1%	1,446
Warren.....	820	13.4%	0	0.0%	0	1,020	16.7%	109,250	1.3%	107	939	15.4%	413,107	4.8%	440	859	14.1%	737,724	8.6%	859	594	9.7%	763,132	8.9%	1,285
Washington.....	659	14.7%	6,041	0.1%	9	868	19.3%	99,569	1.6%	115	661	14.7%	298,852	4.9%	452	547	12.2%	475,075	7.8%	869	392	8.7%	490,511	8.0%	1,251
Watauga.....	2,889	14.8%	22,449	0.0%	8	2,717	13.9%	440,846	0.7%	162	2,200	11.2%	1,179,302	1.9%	536	1,839	9.4%	1,756,086	2.9%	955	1,358	6.9%	1,792,585	2.9%	1,320
Wayne.....	5,782	12.8%	122,800	0.1%	21	7,014	15.5%	866,586	1.0%	124	6,415	14.2%	2,913,224	3.3%	454	5,767	12.7%	5,064,873	5.8%	878	4,203	9.3%	5,424,698	6.2%	1,291
Wilkes.....	3,967	14.3%	72,832	0.1%	18	4,011	14.5%	512,748	0.9%	128	3,675	13.3%	1,704,538	2.9%	464	3,336	12.0%	3,008,743	5.1%	902	2,424	8.7%	3,143,435	5.4%	1,297
Wilson.....	5,070	13.9%	133,195	0.2%	26	5,958	16.3%	733,499	1.0%	123	4,907	13.4%	2,255,588	3.0%	460	4,536	12.4%	4,135,327	5.5%	912	3,190	8.7			

TABLE C2. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY -Continued

County	FAGI Level																								
	\$50,000 - \$59,999				\$60,000 - \$69,999				\$70,000 - \$79,999				\$80,000 - \$89,999				\$90,000 - \$99,999								
	Returns filed	% of county	Net tax [\$]	% of county	Returns filed	% of county	Net tax [\$]	% of county	Returns filed	% of county	Net tax [\$]	% of county	Returns filed	% of county	Net tax [\$]	% of county	Returns filed	% of county	Net tax [\$]	% of county					
Johnston.....	6,453	6.9%	11,372,771	4.7%	1,762	5.9%	11,890,052	4.9%	2,173	4,583	4.9%	11,857,195	4.9%	2,587	4,147	4.5%	12,468,424	5.1%	3,007	3,501	3.8%	12,117,195	5.0%	3,461	
Jones.....	228	6.6%	360,246	5.7%	1,580	179	5.2%	338,360	5.3%	1,890	149	4.3%	333,924	5.3%	2,241	126	3.7%	344,540	5.4%	2,734	99	2.9%	281,559	4.4%	2,844
Lee.....	1,813	7.0%	3,132,767	5.0%	1,728	1,464	5.7%	3,107,529	4.9%	2,123	1,194	4.6%	2,939,466	4.7%	2,462	980	3.8%	2,790,976	4.4%	2,848	861	3.3%	2,793,563	4.4%	3,245
Lenoir.....	1,372	6.2%	2,294,549	5.8%	1,672	1,125	5.0%	2,320,437	5.9%	2,063	816	3.7%	1,959,064	5.0%	2,401	608	2.7%	1,636,703	4.2%	2,692	573	2.6%	1,840,521	4.7%	3,212
Lincoln.....	2,332	6.3%	4,044,886	3.5%	1,735	2,001	5.4%	4,190,831	3.6%	2,094	1,741	4.7%	4,380,817	3.8%	2,516	1,474	4.0%	4,359,921	3.7%	2,958	1,372	3.7%	4,611,726	4.0%	3,361
Macon.....	994	6.4%	1,494,652	2.6%	1,504	858	5.6%	1,668,306	2.9%	1,944	622	4.0%	1,415,222	2.4%	2,275	535	3.5%	1,400,968	2.4%	2,619	483	3.1%	1,434,357	2.5%	2,970
Madison.....	663	7.4%	1,118,569	6.7%	1,687	481	5.3%	1,016,296	6.1%	2,113	392	4.4%	949,606	5.7%	2,422	348	3.9%	1,015,043	6.1%	2,917	317	3.5%	1,046,878	6.3%	3,302
Martin.....	552	6.3%	898,828	6.7%	1,628	467	5.3%	934,744	7.0%	2,002	343	3.9%	820,642	6.2%	2,393	281	3.2%	811,057	6.1%	2,886	246	2.8%	807,535	6.1%	3,283
McDowell.....	1,237	6.8%	2,118,482	6.5%	1,713	1,036	5.7%	2,122,097	6.5%	2,048	818	4.5%	2,027,638	6.2%	2,479	658	3.6%	1,888,980	5.8%	2,871	519	2.9%	1,714,142	5.3%	3,303
Mecklenburg.....	32,619	6.6%	60,811,055	2.6%	1,864	27,611	5.5%	62,884,649	2.7%	2,278	22,238	4.5%	59,658,273	2.6%	2,683	18,405	3.7%	57,139,128	2.5%	3,105	15,593	3.1%	55,027,919	2.4%	3,529
Mitchell.....	425	6.9%	708,431	6.5%	1,667	318	5.2%	659,972	6.0%	2,075	317	5.2%	779,925	7.1%	2,460	266	4.3%	752,505	6.9%	2,829	218	3.5%	695,349	6.3%	3,190
Montgomery.....	661	6.7%	1,137,918	5.4%	1,722	519	5.3%	1,068,287	5.0%	2,058	425	4.3%	1,100,059	5.2%	2,588	324	3.3%	932,030	4.4%	2,877	267	2.7%	881,724	4.2%	3,302
Moore.....	2,572	5.9%	4,080,438	2.7%	1,586	2,263	5.2%	4,201,343	2.8%	1,857	1,938	4.5%	4,220,392	2.8%	2,178	1,733	4.0%	4,256,252	2.8%	2,456	1,615	3.7%	4,694,933	3.1%	2,907
Nash.....	2,858	7.1%	5,038,616	5.8%	1,763	2,212	5.5%	4,705,046	5.4%	2,127	1,731	4.3%	4,369,661	5.0%	2,524	1,433	3.5%	4,209,099	4.9%	2,937	1,077	2.7%	3,599,022	4.2%	3,342
New Hanover.....	6,521	6.3%	11,700,118	2.8%	1,794	5,438	5.3%	11,587,627	2.8%	2,131	4,363	4.2%	11,273,753	2.7%	2,584	3,845	3.7%	11,172,454	2.7%	2,906	3,426	3.3%	11,209,219	2.7%	3,272
Northampton.....	430	6.4%	5,787,639	6.4%	1,367	343	5.1%	5,878,233	6.4%	1,714	275	4.1%	5,411,107	5.9%	1,968	196	2.9%	4,646,567	5.0%	2,370	171	2.5%	4,916,658	5.3%	2,875
Onslow.....	4,653	7.1%	6,467,203	5.9%	1,390	3,758	5.7%	6,328,012	5.8%	1,684	3,330	4.6%	5,986,641	5.5%	1,976	2,615	4.0%	6,084,950	5.6%	2,327	2,183	3.3%	5,746,563	5.3%	2,632
Orange.....	3,259	5.4%	5,805,918	1.7%	1,782	2,632	4.4%	5,709,681	1.6%	2,169	2,220	3.7%	5,607,307	1.6%	2,526	1,932	3.2%	5,680,660	1.6%	2,940	1,781	3.0%	5,920,454	1.7%	3,324
Pamlico.....	327	6.3%	475,669	4.0%	1,455	273	5.3%	473,286	4.0%	1,734	242	4.7%	513,838	4.3%	2,123	209	4.0%	511,371	4.3%	2,447	172	3.3%	478,431	4.0%	2,782
Pasquotank.....	1,146	7.1%	1,466,574	5.9%	1,280	895	5.5%	1,382,546	5.6%	1,545	806	5.0%	1,479,389	6.0%	1,835	580	3.6%	1,204,761	4.9%	2,077	534	3.3%	1,312,696	5.3%	2,458
Perquimans.....	1,590	6.0%	2,585,736	3.5%	1,626	1,426	5.4%	2,840,022	3.8%	1,992	1,147	4.3%	2,750,502	3.7%	2,398	976	3.7%	2,750,582	3.7%	2,818	952	3.6%	3,027,849	4.1%	3,181
Pender.....	328	6.2%	455,551	4.7%	1,389	282	5.3%	436,145	4.5%	1,547	284	5.3%	559,330	5.7%	1,969	195	3.7%	439,196	4.5%	2,252	211	4.0%	520,429	5.3%	2,466
Person.....	1,202	7.2%	2,061,201	6.1%	1,715	1,009	6.1%	2,168,433	6.4%	2,149	751	4.5%	1,877,538	5.6%	2,500	666	4.0%	1,951,917	5.8%	2,931	566	3.4%	1,907,439	5.6%	3,370
Pitt.....	4,414	6.4%	7,956,741	4.4%	1,803	3,278	4.7%	7,122,986	4.0%	2,173	2,660	3.8%	6,859,613	3.8%	2,579	2,214	3.2%	6,518,972	3.6%	2,944	2,035	2.9%	6,752,995	3.8%	3,318
Polk.....	529	6.2%	754,512	3.5%	1,426	487	5.7%	819,751	3.8%	1,683	420	4.9%	840,412	3.9%	2,001	339	4.0%	794,976	3.7%	2,345	293	3.4%	792,787	3.7%	2,706
Randolph.....	4,433	7.2%	7,787,450	5.8%	1,757	3,570	5.8%	7,650,444	5.7%	2,143	2,757	4.5%	7,069,116	5.2%	2,564	2,328	3.8%	7,037,971	5.2%	3,023	1,988	3.2%	6,832,960	5.1%	3,437
Richmond.....	1,079	6.1%	1,800,072	6.7%	1,668	867	4.9%	1,745,457	6.5%	2,013	674	3.8%	1,638,188	6.1%	2,431	486	2.7%	1,357,855	5.1%	2,794	398	2.3%	1,261,251	4.7%	3,169
Robeson.....	2,829	6.3%	4,852,357	7.9%	1,715	1,970	4.4%	4,708,612	6.7%	2,070	1,505	3.3%	3,717,351	6.1%	2,470	1,165	2.6%	3,211,354	5.2%	2,757	923	2.0%	2,920,893	4.8%	3,165
Rockingham.....	2,698	7.0%	4,535,361	6.1%	1,681	2,123	5.5%	4,280,049	5.8%	2,016	1,751	4.6%	4,168,984	5.6%	2,381	1,400	3.6%	3,900,581	5.3%	2,786	1,191	3.1%	3,820,806	5.2%	3,208
Rowan.....	4,389	7.1%	7,678,674	5.7%	1,750	3,457	5.6%	7,382,697	5.4%	2,136	2,839	4.6%	7,150,214	5.3%	2,519	2,375	3.8%	6,972,048	5.1%	2,936	2,037	3.3%	6,889,196	5.1%	3,382
Rutherford.....	1,785	6.8%	2,733,500	6.1%	1,531	1,395	5.3%	2,682,088	6.0%	1,923	1,117	4.3%	2,559,719	5.7%	2,292	975	3.7%	2,579,974	5.8%	2,646	779	3.0%	2,367,258	5.3%	3,039
Sampson.....	1,738	7.1%	3,000,792	6.9%	1,727	1,228	5.0%	2,601,111	6.0%	2,118	907	3.7%	2,220,793	5.1%	2,449	751	3.1%	2,217,238	5.1%	2,952	643	2.6%	2,130,318	4.9%	3,313
Scotland.....	820	6.3%	1,365,097	6.8%	1,665	628	4.8%	1,245,931	6.2%	1,984	472	3.6%	1,124,891	5.6%	2,383	381	2.9%	974,862	4.8%	2,559	293	2.3%	894,937	4.4%	3,054
Stanly.....	1,915	7.2%	3,301,382	5.3%	1,724	1,547	5.8%	3,321,653	5.3%	2,147	1,316	4.9%	3,309,867	5.3%	2,515	1,130	4.2%	3,339,176	5.4%	2,955	980	3.7%	3,316,168	5.3%	3,384
Stokes.....	1,404	7.1%	2,403,917	5.7%	1,712	1,206	6.1%	2,532,859	6.0%	2,100	1,068	5.4%	2,646,765	6.2%	2,478	891	4.5%	2,617,010	6.2%	2,937	749	3.8%	2,500,512	5.9%	3,338
Surry.....	1,861	6.7%	3,080,351	5.4%	1,655	1,525	5.5%	3,102,366	5.4%	2,034	1,185	4.3%	2,891,653	5.1%	2,440	1,094	4.0%	3,098,122	5.4%	2,832	827	3.0%	2,776,971	4.9%	3,358
Swain.....	523	7.1%	494,893	6.3%	946	405	5.5%	494,293	6.3%	1,220	307	4.2%	478,153	6.1%	1,558	243	3.3%	452,254	5.8%	1,861	178	2.4%	381,449	4.9%	2,143
Transylvania.....	836	6.1%	1,318,202	3.7%	1,577	709	5.1%	1,375,057	3.9%	1,939	634	4.6%	1,430,291	4.0%	2,256	523	3.8%	1,402,252	4.0%	2,681	492	3.6%	1,463,245	4.1%	2,974
Tyrrell.....	103	7.1%	188,285	8.5%	1,828	75	5.1%	144,294	6.5%	1,924	53	3.6%	121,948	5.5%	2,301	45	3.1%	136,151	6.1%	3,026	35	2.4%	104,486	4.7%	2,985
Union.....	5,767	5.7%	9,991,394	2.2%	1,733	4,992	4.9%	10,620,274	2.3%	2,127	4,343	4.3%	11,056,541	2.4%	2,546	3,799	3.7%	11,248,571	2.4%	2,961	3,455	3.4%	11,524,704	2.5%	3,336
Vance.....	1,192	6.7%	2,076,866	7.0%	1,742	830	4.7%	1,768,181	5.9%	2,130	623	3.5%	1,517,804	5.1%	2,436	455	2.6%	1,311,883	4.4%	2,883	360	2.0%	1,175,467	3.9%	3,265
Wake.....	30,912	6.1%	57,928,031	2.3%	1,874	26,386	5.2%	60,260,738	2.4%	2,284	22,773	4.5%	60,982,557	2.4%	2,678	19,556	3.8%	60,388,112	2.4%	3,088	17,137	3.4%	59,976,052	2.4%	3,500
Warren.....	432	7.1%	715,367	8.4%	1,656	318	5.2%	620,780	7.3%	1,952	248	4.1%	593,842	6.9%	2,395	184	3.0%	488,735	5.7%	2,656	126	2.1%	377,201	4.4%	2,994
Washington.....	273	6.1%	447,937	7.3%	1,641	226	5.0%	440,199	7.2%	1,948	173	3.9%	395,410	6.5%	2,286	127	2.8%	355,282	5.8%	2,797	111	2.5%	327,013	5.3%	2,946
Watauga.....	1,143	5.8%	1,948,421	3.2%	1,705	945	4.8%	1,940,438	3.2%	2,053	823	4.2%	1,972,263	3.2%	2,396	745	3.8%	2,156,295	3.5%	2,894	577	2.9%	1,852,048	3.0%	3,210
Wayne.....	3,077	6.8%	5,094,333	5.8%	1,656	2,480	5.5%	4,889,998	5.6%	1,972	1,869	4.1%	4,306,258	4.9%	2,304	1,545	3.4%	4,204,827	4.8%	2,722	1,288	2.8%	3,909,319	4.5%	3,035
Wilkes.....	1,812	6.5%	3,037,397	5.2%	1,676	1,529	5.5%	3,111,153	5.3%	2,035	1,270	4.6%	3,143,801	5.4%	2,475	1,005	3.6%	2,915,							

TABLE C2. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY -Continued

County	FAGI Level																							
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more					Total Returns Filed and Net Tax Liability								
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of total	Net tax [\$]	% of total	Avg tax [\$]	Rank			
																					Returns filed	% of total	Avg tax [\$]	Returns filed
Johnston.....	11,639	12.5%	55,108,362	22.7%	4,735	4,533	4.9%	32,677,366	13.5%	7,209	3,767	4.1%	70,057,764	28.8%	18,598	92,955	1.9%	242,899,439	1.6%	2,613	12	12	23	
Jones.....	273	8.0%	1,175,665	18.6%	4,306	68	2.0%	459,776	7.3%	6,761	90	2.6%	1,999,960	31.6%	22,222	3,429	0.1%	6,329,545	0.0%	1,846	97	95	65	
Lee.....	2,496	9.7%	11,148,668	17.7%	4,467	876	3.4%	5,915,986	9.4%	6,753	867	3.4%	22,940,949	36.4%	26,460	25,804	0.5%	62,950,473	0.4%	2,440	45	39	29	
Lenoir.....	1,469	6.6%	6,509,073	16.5%	4,431	420	1.9%	2,913,581	7.4%	6,937	479	2.1%	12,547,660	31.9%	26,196	22,298	0.4%	39,386,485	0.3%	1,766	48	54	75	
Lincoln.....	4,556	12.3%	20,967,535	18.0%	4,602	1,985	5.4%	13,847,488	11.9%	6,976	2,742	7.4%	50,481,015	43.3%	18,410	36,891	0.7%	116,691,730	0.8%	3,163	32	25	14	
Macon.....	1,364	8.8%	5,614,615	9.7%	4,116	441	2.9%	2,802,783	4.8%	6,356	665	4.3%	37,850,410	65.4%	56,918	15,430	0.3%	57,845,753	0.4%	3,749	66	48	7	
Madison.....	788	8.8%	3,471,512	20.7%	4,405	233	2.6%	1,553,347	9.3%	6,667	234	2.6%	3,839,546	22.9%	16,408	9,005	0.2%	16,748,781	0.1%	1,860	75	75	63	
Martin.....	630	7.2%	2,836,168	21.3%	4,502	193	2.2%	1,378,412	10.3%	7,142	149	1.7%	2,190,003	16.4%	14,698	8,800	0.2%	13,322,143	0.1%	1,514	78	81	89	
McDowell.....	1,410	7.8%	6,199,642	19.0%	4,397	416	2.3%	2,744,046	8.4%	6,596	428	2.4%	7,645,360	23.5%	17,863	18,189	0.4%	32,567,306	0.2%	1,790	59	60	69	
Mecklenburg.....	51,144	10.3%	241,917,573	10.4%	4,730	25,957	5.2%	184,827,423	8.0%	7,121	53,262	10.7%	1,460,587,538	62.9%	27,423	497,752	10.0%	2,323,120,158	15.1%	4,667	2	2	4	
Mitchell.....	504	8.2%	2,262,042	20.6%	4,488	139	2.3%	939,596	8.6%	6,760	136	2.2%	2,358,078	21.5%	17,339	6,143	0.1%	10,980,150	0.1%	1,787	87	86	70	
Montgomery.....	726	7.4%	3,229,309	15.3%	4,448	230	2.3%	1,610,508	7.6%	7,002	306	3.1%	8,107,987	38.3%	26,497	9,846	0.2%	21,172,325	0.1%	2,150	74	72	42	
Moore.....	5,570	12.9%	21,694,213	14.4%	3,895	2,684	6.2%	15,468,426	10.3%	5,763	3,789	8.8%	82,582,311	54.7%	21,795	43,241	0.9%	150,878,029	1.0%	3,489	27	21	10	
Nash.....	3,430	8.5%	15,420,111	17.8%	4,496	1,101	2.7%	7,590,141	8.8%	6,894	1,314	3.3%	29,103,229	33.6%	22,149	40,412	0.8%	86,691,747	0.6%	2,145	30	31	43	
New Hanover.....	11,253	10.9%	50,103,920	12.0%	4,452	5,388	5.2%	36,992,608	8.8%	6,866	9,322	9.0%	245,672,552	58.6%	26,354	103,536	2.1%	419,015,639	2.7%	4,047	8	7	6	
Northampton.....	495	7.3%	1,898,645	20.5%	3,836	141	2.1%	853,664	9.2%	6,054	136	2.0%	1,897,769	20.5%	13,954	6,739	0.1%	9,239,744	0.1%	1,371	84	90	96	
Onslow.....	5,687	8.6%	20,661,983	19.0%	3,633	1,855	2.8%	10,681,042	9.8%	5,758	1,597	2.4%	29,007,146	26.7%	18,164	65,995	1.3%	108,843,425	0.7%	1,649	19	26	79	
Orange.....	6,733	11.2%	30,637,027	8.8%	4,550	3,959	6.6%	27,663,468	7.9%	6,987	9,241	15.4%	246,884,666	70.8%	26,716	59,856	1.2%	348,598,374	2.3%	5,824	22	9	1	
Pamlico.....	588	11.3%	2,451,100	20.7%	4,169	236	4.6%	1,454,394	12.3%	6,163	266	5.1%	4,229,737	35.7%	15,901	5,183	0.1%	11,858,373	0.1%	2,288	91	84	35	
Pasquotank.....	1,504	9.3%	4,891,053	19.7%	3,252	462	2.8%	2,385,719	9.6%	5,164	398	2.5%	6,615,269	26.7%	16,621	16,216	0.3%	24,817,997	0.2%	1,530	63	68	86	
Pender.....	3,310	12.6%	14,600,899	19.7%	4,411	1,319	5.0%	8,853,863	11.9%	6,713	1,581	6.0%	29,998,506	40.5%	18,974	26,374	0.5%	74,146,713	0.5%	2,811	43	34	20	
Perquimans.....	635	11.9%	2,194,797	22.5%	3,456	234	4.4%	1,267,373	13.0%	5,416	203	3.8%	2,600,140	26.7%	12,809	5,333	0.1%	9,733,923	0.1%	1,825	90	88	66	
Person.....	1,595	9.6%	7,272,158	21.5%	4,559	544	3.3%	3,776,642	11.2%	6,942	425	2.6%	7,871,183	23.3%	18,520	16,636	0.3%	33,780,211	0.2%	2,031	62	57	53	
Pitt.....	6,414	9.3%	29,523,709	16.4%	4,603	2,589	3.7%	17,957,112	10.0%	6,936	3,310	4.8%	76,574,398	42.5%	23,134	69,126	1.4%	180,009,336	1.2%	2,604	17	18	24	
Polk.....	971	11.4%	3,504,438	16.2%	3,609	360	4.2%	2,025,217	9.4%	5,626	579	6.8%	10,209,010	47.1%	17,632	8,517	0.2%	21,657,248	0.1%	2,543	79	70	27	
Randolph.....	5,411	8.8%	25,371,080	18.8%	4,689	1,642	2.7%	11,729,699	8.7%	7,144	1,526	2.5%	42,036,858	31.1%	27,547	61,762	1.2%	135,250,932	0.9%	2,190	21	24	40	
Richmond.....	1,196	6.8%	5,492,184	20.4%	4,592	337	1.9%	2,271,777	8.5%	6,741	302	1.7%	5,855,754	21.8%	19,390	17,687	0.4%	26,879,309	0.2%	1,520	61	66	88	
Robeson.....	2,382	5.3%	10,431,388	17.0%	4,379	645	1.4%	4,355,370	7.1%	6,753	594	1.3%	12,219,942	19.9%	20,572	45,057	0.9%	61,255,153	0.4%	1,360	26	43	98	
Rockingham.....	3,383	8.8%	14,907,701	20.2%	4,407	1,056	2.8%	7,121,718	9.6%	6,744	988	2.6%	19,363,062	26.2%	19,598	38,387	0.8%	73,903,769	0.5%	1,925	31	35	59	
Rowan.....	5,529	8.9%	25,359,459	18.7%	4,587	1,846	3.0%	12,989,195	9.6%	7,036	1,831	3.0%	41,977,478	30.9%	22,926	61,822	1.2%	135,768,978	0.9%	2,196	20	23	39	
Rutherford.....	2,138	8.2%	8,791,126	19.7%	4,112	658	2.5%	4,086,920	9.1%	6,211	679	2.6%	11,294,148	25.3%	16,634	26,089	0.5%	44,706,278	0.3%	1,714	44	50	76	
Sampson.....	1,733	7.1%	7,712,447	17.7%	4,450	495	2.0%	3,397,588	7.8%	6,864	496	2.0%	12,502,402	28.7%	25,206	24,401	0.5%	43,567,895	0.3%	1,785	47	51	72	
Scotland.....	796	6.1%	3,196,505	15.9%	4,016	255	2.0%	1,595,134	7.9%	6,255	239	1.8%	5,653,234	28.1%	23,654	12,980	0.3%	20,122,991	0.1%	1,550	69	73	84	
Stanly.....	2,861	10.7%	13,238,484	21.3%	4,627	838	3.1%	5,964,590	9.6%	7,118	810	3.0%	18,341,553	29.5%	22,644	26,677	0.5%	62,156,098	0.4%	2,330	42	40	34	
Stokes.....	2,078	10.5%	9,556,343	22.5%	4,599	586	3.0%	4,161,910	9.8%	7,102	525	2.6%	10,307,836	24.2%	19,634	19,829	0.4%	42,529,987	0.3%	2,145	51	52	44	
Surry.....	2,432	8.8%	10,866,580	19.1%	4,468	738	2.7%	5,162,321	9.1%	6,995	813	2.9%	17,691,452	31.0%	21,761	27,674	0.6%	56,985,753	0.4%	2,059	40	49	50	
Swain.....	495	6.7%	1,509,564	19.3%	3,050	165	2.2%	750,929	9.6%	4,551	157	2.1%	1,817,636	23.2%	11,577	7,388	0.1%	7,820,889	0.1%	1,059	81	94	100	
Transylvania.....	1,454	10.6%	5,920,290	16.7%	4,072	614	4.5%	3,748,377	10.6%	6,105	891	6.5%	15,032,300	42.5%	16,871	13,777	0.3%	35,375,437	0.2%	2,568	68	56	26	
Tyrrell.....	81	5.6%	346,280	15.6%	4,275	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	100	100	87
Union.....	12,639	12.5%	58,950,475	12.8%	4,664	6,651	6.6%	46,647,384	10.1%	7,014	11,720	11.6%	276,415,967	60.1%	23,585	101,396	2.0%	460,146,695	3.0%	4,538	9	6	5	
Vance.....	1,023	5.8%	4,370,637	14.7%	4,272	304	1.7%	1,996,969	6.7%	6,569	303	1.7%	9,366,677	31.4%	30,913	17,781	0.4%	29,820,291	0.2%	1,677	60	65	78	
Wake.....	64,887	12.8%	311,034,256	12.4%	4,793	37,454	5.7%	271,341,567	10.9%	7,245	65,350	12.8%	1,490,441,975	59.6%	22,807	508,686	1.3%	2,498,648,083	16.3%	4,912	1	1	3	
Warren.....	330	5.4%	1,286,897	15.0%	3,900	112	1.8%	661,401	7.7%	5,905	120	2.0%	1,787,020	20.9%	14,892	6,102	0.1%	8,554,456	0.1%	1,402	88	92	94	
Washington.....	308	6.9%	1,253,773	20.5%	4,071	70	1.6%	451,729	7.4%	6,453	72	1.6%	1,073,585	17.6%	14,911	4,487	0.1%	6,114,976	0.0%	1,363	95	96	97	
Watauga.....	2,044	10.4%	9,081,422	14.8%	4,443	857	4.4%	5,670,753	9.3%	6,617	1,444	7.4%	31,372,454	51.3%	21,726	19,581	0.4%	61,185,362	0.4%	3,125	52	44	16	
Wayne.....	3,601	7.9%	15,194,9																					

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2021 AND 2020

County	Filing Status																						
	Total Returns Filed [All Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20
	Return count	% of county	Return count	% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count		% of county	Return count	% of county	Return count	
	2021	2020	change 21/20	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county	Return count	% of county
Alamance.....	74,007	76,024	-2.7%	34,193	46.2%	35,288	46.4%	-3.1%	25,834	34.9%	26,000	34.2%	-0.6%	1,838	2.5%	1,906	2.5%	-3.6%	12,142	16.4%	12,830	16.9%	-5.4%
Alexander.....	15,744	16,344	-3.7%	6,815	43.3%	7,171	43.9%	-5.0%	6,831	43.4%	6,897	42.2%	-1.0%	340	2.2%	383	2.3%	-11.2%	1,758	11.2%	1,893	11.6%	-7.1%
Allegany.....	4,568	4,647	-1.7%	1,877	41.1%	1,942	41.8%	-3.3%	2,138	46.8%	2,110	45.4%	1.3%	86	1.9%	85	1.8%	1.2%	467	10.2%	510	11.0%	-8.4%
Anson.....	8,842	9,789	-9.7%	4,154	47.0%	4,881	49.9%	-14.9%	2,353	26.6%	2,425	24.8%	-3.0%	228	2.6%	218	2.2%	4.6%	2,107	23.8%	2,265	23.1%	-7.0%
Ashe.....	11,183	11,358	-1.5%	4,717	42.2%	4,847	42.7%	-2.7%	5,266	47.1%	5,266	46.4%	0.0%	253	2.3%	232	2.0%	9.1%	947	8.5%	1,013	8.9%	-6.5%
Avery.....	6,457	6,546	-1.4%	2,922	45.3%	3,024	46.2%	-3.4%	2,899	44.9%	2,874	43.9%	0.9%	123	1.9%	106	1.6%	16.0%	513	7.9%	542	8.3%	-5.4%
Beaufort.....	20,014	21,386	-6.4%	8,759	43.8%	9,711	45.4%	-9.8%	7,767	38.8%	7,839	36.7%	-0.9%	441	2.2%	500	2.3%	-11.8%	3,047	15.2%	3,336	15.6%	-8.7%
Bertie.....	6,869	7,505	-8.5%	3,032	44.1%	3,421	45.6%	-11.4%	1,907	27.8%	1,966	26.2%	-3.0%	195	2.8%	225	3.0%	-13.3%	1,735	25.3%	1,893	25.2%	-8.3%
Bladen.....	11,813	12,594	-6.2%	5,295	44.8%	5,669	45.0%	-6.6%	3,770	31.9%	3,898	31.0%	-3.3%	304	2.6%	328	2.6%	-7.3%	2,444	20.7%	2,699	21.4%	-9.4%
Brunswick.....	68,690	67,058	2.4%	28,482	41.5%	27,999	41.8%	1.7%	32,734	47.7%	31,386	46.8%	4.3%	1,503	2.2%	1,485	2.2%	1.2%	5,971	8.7%	6,188	9.2%	-3.5%
Buncombe.....	123,477	126,442	-2.3%	64,607	52.3%	66,627	52.7%	-3.0%	44,489	36.0%	44,576	35.3%	-0.2%	2,611	2.1%	2,698	2.1%	-3.2%	11,770	9.5%	12,541	9.9%	-6.1%
Burke.....	34,894	36,361	-4.0%	15,783	45.2%	16,706	45.9%	-5.5%	13,734	39.4%	13,874	38.2%	-1.0%	735	2.1%	782	2.2%	-6.0%	4,642	13.3%	4,999	13.7%	-7.1%
Cabarrus.....	96,933	98,875	-2.0%	41,905	43.2%	43,438	43.9%	-3.5%	38,718	39.9%	38,660	39.1%	0.2%	2,174	2.2%	2,274	2.3%	-4.4%	14,136	14.6%	14,503	14.7%	-2.5%
Caldwell.....	32,344	33,726	-4.1%	14,252	44.1%	14,984	44.4%	-4.9%	12,819	39.6%	13,075	38.8%	-2.0%	826	2.6%	829	2.5%	-0.4%	4,447	13.7%	4,838	14.3%	-8.1%
Camden.....	4,630	4,611	0.4%	1,850	40.0%	1,867	40.5%	-0.9%	2,180	47.1%	2,173	47.1%	0.3%	158	3.4%	141	3.1%	12.1%	442	9.5%	430	9.3%	2.8%
Carteret.....	31,196	31,759	-1.8%	14,130	45.3%	14,603	46.0%	-3.2%	13,572	43.5%	13,484	42.5%	0.7%	692	2.2%	723	2.3%	-4.3%	2,802	9.0%	2,949	9.3%	-5.0%
Caswell.....	8,824	9,382	-5.9%	3,931	44.5%	4,217	44.9%	-6.8%	3,293	37.3%	3,424	36.5%	-3.8%	250	2.8%	258	2.7%	-3.1%	1,350	15.3%	1,483	15.8%	-9.0%
Catawba.....	75,687	77,797	-2.7%	35,121	46.4%	36,630	47.1%	-4.1%	28,820	38.1%	29,005	37.3%	-0.6%	1,621	2.1%	1,659	2.1%	-2.3%	10,125	13.4%	10,503	13.5%	-3.6%
Chatham.....	35,463	34,597	2.5%	14,713	41.5%	14,297	41.3%	2.9%	16,552	46.7%	15,966	46.1%	3.7%	732	2.1%	725	2.1%	1.0%	3,466	9.8%	3,609	10.4%	-4.0%
Cherokee.....	11,411	11,609	-1.7%	4,827	42.3%	5,022	43.3%	-3.9%	5,236	45.9%	5,204	44.8%	0.6%	223	2.0%	182	1.6%	22.5%	1,125	9.9%	1,201	10.3%	-6.3%
Chowan.....	6,011	6,334	-5.1%	2,599	43.2%	2,822	44.6%	-7.9%	2,271	37.8%	2,283	36.0%	-0.5%	152	2.5%	171	2.7%	-11.1%	989	16.5%	1,058	16.7%	-6.5%
Clay.....	4,714	4,763	-1.0%	1,910	40.5%	1,954	41.0%	-2.3%	2,339	49.6%	2,297	48.2%	1.8%	102	2.2%	108	2.3%	-5.6%	363	7.7%	404	8.5%	-10.1%
Cleveland.....	41,520	44,099	-5.8%	18,409	44.3%	20,038	45.4%	-8.1%	15,162	36.5%	15,533	35.2%	-2.4%	960	2.3%	960	2.2%	0.0%	6,989	16.8%	7,568	17.2%	-7.7%
Columbus.....	19,544	20,839	-6.2%	8,504	43.5%	9,243	44.4%	-8.0%	6,428	32.9%	6,710	32.2%	-4.2%	471	2.4%	469	2.3%	0.4%	4,141	21.2%	4,417	21.2%	-6.2%
Craven.....	42,160	43,359	-2.8%	18,628	44.2%	19,331	44.6%	-3.6%	16,830	39.9%	16,915	39.0%	-0.5%	1,212	2.9%	1,187	2.7%	2.1%	5,490	13.0%	5,926	13.7%	-7.4%
Cumberland.....	120,978	128,518	-5.9%	55,119	45.6%	59,006	45.9%	-6.6%	36,932	30.5%	38,380	29.9%	-3.8%	4,527	3.7%	4,524	3.5%	0.1%	24,400	20.2%	26,608	20.7%	-8.3%
Currituck.....	12,183	12,144	0.3%	5,075	41.7%	5,167	42.5%	-1.8%	5,683	46.6%	5,462	45.0%	4.0%	377	3.1%	385	3.2%	-2.1%	1,048	8.6%	1,130	9.3%	-7.3%
Dare.....	19,292	19,686	-2.0%	9,617	49.8%	9,859	50.1%	-2.5%	7,587	39.3%	7,545	38.3%	0.6%	494	2.6%	533	2.7%	-7.3%	1,594	8.3%	1,749	8.9%	-8.9%
Davidson.....	72,699	75,075	-3.2%	31,904	43.9%	33,253	44.3%	-4.1%	29,117	40.1%	29,517	39.3%	-1.4%	1,575	2.2%	1,618	2.2%	-2.7%	10,103	13.9%	10,687	14.2%	-5.5%
Davie.....	19,151	19,707	-2.8%	7,945	41.5%	8,346	42.4%	-4.8%	8,746	45.7%	8,836	44.8%	-1.0%	384	2.0%	355	1.8%	8.2%	2,076	10.8%	2,170	11.0%	-4.3%
Duplin.....	19,960	21,143	-5.6%	8,304	41.6%	9,006	42.6%	-7.8%	6,748	33.8%	6,891	32.6%	-2.1%	426	2.1%	443	2.1%	-3.8%	4,482	22.5%	4,803	22.7%	-6.7%
Durham.....	141,447	147,175	-3.9%	75,917	53.7%	78,929	53.6%	-3.8%	41,929	29.6%	42,425	28.8%	-1.2%	4,097	2.9%	4,281	2.9%	-4.3%	19,504	13.8%	21,540	14.6%	-9.5%
Edgecombe.....	18,596	20,301	-8.4%	8,757	47.1%	9,800	48.3%	-10.6%	4,452	23.9%	4,621	22.8%	-3.7%	421	2.3%	438	2.2%	-3.9%	4,966	26.7%	5,442	26.8%	-8.7%
Forsyth.....	164,946	171,378	-3.8%	79,096	48.0%	83,147	48.5%	-4.9%	56,245	34.1%	56,873	33.2%	-1.1%	3,945	2.4%	3,978	2.3%	-0.8%	25,660	15.6%	27,380	16.0%	-6.3%
Franklin.....	28,531	28,638	-0.4%	12,014	42.1%	12,201	42.6%	-1.5%	11,437	40.1%	11,173	39.0%	2.4%	785	2.8%	745	2.6%	5.4%	4,295	15.1%	4,519	15.8%	-5.0%
Gaston.....	97,348	101,328	-3.9%	44,781	46.0%	47,393	46.8%	-5.5%	34,933	35.9%	35,295	34.8%	-1.0%	2,157	2.2%	2,277	2.2%	-5.3%	15,477	15.9%	16,363	16.1%	-5.4%
Gates.....	4,017	4,242	-5.3%	1,785	44.4%	1,865	44.0%	-4.3%	1,551	38.6%	1,612	38.0%	-3.8%	129	3.2%	148	3.5%	-12.8%	552	13.7%	617	14.5%	-10.5%
Graham.....	3,094	3,197	-3.2%	1,294	41.8%	1,382	43.2%	-6.4%	1,358	43.9%	1,363	42.6%	-0.4%	65	2.1%	54	1.7%	20.4%	377	12.2%	398	12.4%	-5.3%
Granville.....	25,035	26,114	-4.1%	10,934	43.7%	11,559	44.3%	-5.4%	9,148	36.5%	9,233	35.4%	-0.9%	815	3.3%	790	3.0%	3.2%	4,138	16.5%	4,532	17.4%	-8.7%
Greene.....	6,676	7,219	-7.5%	2,856	42.8%	3,228	44.7%	-11.5%	2,241	33.6%	2,319	32.1%	-3.4%	217	3.3%	210	2.9%	3.3%	1,362	20.4%	1,462	20.3%	-6.8%
Guilford.....	230,167	240,740	-4.4%	112,968	49.1%	119,547	49.7%	-5.5%	74,634	32.4%	76,280	31.7%	-2.2%	5,621	2.4%	5,643	2.3%	-0.4%	36,944	16.1%	39,270	16.3%	-5.9%
Halifax.....	19,569	21,430	-8.7%	8,739	44.7%	10,012	46.7%	-12.7%	5,215	26.6%	5,370	25.1%	-2.9%	473	2.4%	492	2.3%	-3.9%	5,142	26.3%	5,556	25.9%	-7.5%
Harnett.....	48,564	49,413	-1.7%	20,171	41.5%	21,098	42.7%	-4.4%	18,920	39.0%	18,491	37.4%	2.3%	1,515	3.1%	1,498	3.0%	1.1%	7,958	16.4%	8,326	16.8%	-4.4%
Haywood.....	27,598	28,461	-3.0%	12,620	45.7%	13,188	46.3%	-4.3%	11,719	42.5%	11,821	41.5%	-0.9%	578	2.1%	602	2.1%	-4.0%	2,681	9.7%	2,850	10.0%	-5.9%
Henderson.....	53,100	53,795	-1.3%	24,034	45.3%	24,484	45.5%	-1.8%	23,065	43.4%	23,126	43.0%	-0.3%	1,223	2.3%	1,186	2.2%	3.1%	4,778	9.0%	4,999	9.3%	-4.4%
Hertford.....	7,335	8,081	-9.2%	3,330	45.4%	3,782	46.8%	-12.0%	1,989	27.1%	2,069	25.6%	-3.9%	226	3.1%	235	2.9%	-3.8%	1,790	24.4%	1,995	24.7%	-10.3%
Hoke.....	18,613	19,341	-3.8%	7,650	41.1%	8,077	41.8%	-5.3%	6,122	32.9%	6,154	31.8%	-0.5%	712	3.8%	691	3.6%	3.0%	4,129	22.2%	4,419	22.8%	-6.6%
Hyde.....	1,750	1,827	-4.2%	864	49.4%	941	51.5%	-8.2%	592	33.8%	588	32.2%	0.7%	37	2.1%	39	2.1%	-5.1%	257	14.7%	259	14.2%	-0.8%
Iredell.....	83,477	84,752	-1.5%	37,420	44.8%	38,339	45.2%	-2.4%	34,294	41.1%	34,297	40.5%	0.0%	1,854	2.2%	1,803	2.1%	2.8%	9,909	11.9%	10,313	12.2%	-3.9%
Jackson.....	15,194	15,386	-1.2%	7,531	49.6%	7,662	49.8%	-1.7%	5,856	38.5%	5,859	38.1%	-0.1%	336	2.2%	332	2.2%	1.2%	1,471	9.7%	1,533	10.0%	-4.0%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2021 AND 2020-Continued

County	Filing Status																						
	Total Returns Filed [All Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
				Tax year 2021		Tax year 2020		%	Tax year 2021		Tax year 2020		%	Tax year 2021		Tax year 2020		%	Tax year 2021		Tax year 2020		%
	Number of Returns	%	Return count	%	Return count	%	Return count		%	Return count	%	Return count		%	Return count	%	Return count		%	Return count	%	Return count	
2021	2020	change 21/20	Return count	% of county	Return count	% of county	change 21/20	Return count	% of county	Return count	% of county	change 21/20	Return count	% of county	Return count	% of county	change 21/20	Return count	% of county	Return count	% of county	change 21/20	
Johnston.....	92,955	93,300	-0.4%	39,194	42.2%	39,592	42.4%	-1.0%	38,062	40.9%	37,580	40.3%	1.3%	2,719	2.9%	2,605	2.8%	4.4%	12,980	14.0%	13,523	14.5%	-4.0%
Jones.....	3,429	3,612	-5.1%	1,511	44.1%	1,610	44.6%	-6.1%	1,349	39.3%	1,353	37.5%	-0.3%	88	2.6%	97	2.7%	-9.3%	481	14.0%	552	15.3%	-12.9%
Lee.....	25,804	26,460	-2.5%	11,387	44.1%	11,692	44.2%	-2.6%	9,465	36.7%	9,508	35.9%	-0.5%	626	2.4%	630	2.4%	-0.6%	4,326	16.8%	4,630	17.5%	-6.6%
Lenoir.....	22,298	24,207	-7.9%	10,182	45.7%	11,365	46.9%	-10.4%	6,633	29.7%	6,883	28.4%	-3.6%	559	2.5%	583	2.4%	-4.1%	4,924	22.1%	5,376	22.2%	-8.4%
Lincoln.....	36,891	36,709	0.5%	15,609	42.3%	15,731	42.9%	-0.8%	16,617	45.0%	16,251	44.3%	2.3%	781	2.1%	757	2.1%	3.2%	3,884	10.5%	3,970	10.8%	-2.2%
Macon.....	15,430	15,677	-1.6%	6,887	44.6%	7,079	45.2%	-2.7%	6,766	43.8%	6,726	42.9%	0.6%	328	2.1%	354	2.3%	-7.3%	1,449	9.4%	1,518	9.7%	-4.5%
Madison.....	9,005	9,178	-1.9%	4,065	45.1%	4,167	45.4%	-2.4%	3,849	42.7%	3,883	42.3%	-0.9%	181	2.0%	208	2.3%	-13.0%	910	10.1%	920	10.0%	-1.1%
Martin.....	8,800	9,514	-7.5%	4,033	45.8%	4,438	46.6%	-9.1%	2,910	33.1%	2,989	31.4%	-2.6%	192	2.2%	210	2.2%	-8.6%	1,665	18.9%	1,877	19.7%	-11.3%
McDowell.....	18,189	18,845	-3.5%	7,970	43.8%	8,405	44.6%	-5.2%	7,421	40.8%	7,505	39.8%	-1.1%	433	2.4%	395	2.1%	9.6%	2,365	13.0%	2,540	13.5%	-6.9%
Mecklenburg.....	497,752	512,282	-2.9%	259,019	52.0%	268,229	52.3%	-3.4%	154,285	31.0%	155,933	30.4%	-1.1%	12,318	2.5%	12,458	2.4%	-1.1%	72,130	14.5%	76,208	14.9%	-4.7%
Mitchell.....	6,143	6,338	-3.1%	2,528	41.2%	2,722	42.9%	-7.1%	2,894	47.1%	2,883	45.5%	0.4%	151	2.5%	135	2.1%	11.9%	570	9.3%	598	9.4%	-5.4%
Montgomery.....	9,846	10,159	-3.1%	4,393	44.6%	4,567	45.0%	-3.8%	3,539	35.9%	3,578	35.2%	-1.1%	161	1.6%	158	1.6%	1.9%	1,753	17.8%	1,856	18.3%	-5.5%
Moore.....	43,241	43,605	-0.8%	18,277	42.3%	18,717	42.9%	-2.4%	19,470	45.0%	19,145	43.9%	1.7%	1,107	2.6%	1,077	2.5%	2.8%	4,387	10.1%	4,666	10.7%	-6.0%
Nash.....	40,412	43,012	-6.0%	18,774	46.5%	20,520	47.7%	-8.5%	12,457	30.8%	12,699	29.5%	-1.9%	1,087	2.7%	1,069	2.5%	1.7%	8,094	20.0%	8,724	20.3%	-7.2%
New Hanover.....	103,536	105,665	-2.0%	54,771	52.9%	55,970	53.0%	-2.1%	36,211	35.0%	36,295	34.3%	-0.2%	2,559	2.5%	2,523	2.4%	1.4%	9,995	9.7%	10,877	10.3%	-8.1%
Northampton.....	6,739	7,379	-8.7%	3,058	45.4%	3,434	46.5%	-10.9%	1,961	29.1%	2,023	27.4%	-3.1%	179	2.7%	176	2.4%	1.7%	1,541	22.9%	1,746	23.7%	-11.7%
Onslow.....	65,995	67,734	-2.6%	27,488	41.7%	28,709	42.4%	-4.3%	27,144	41.1%	27,118	40.0%	0.1%	2,829	4.3%	2,719	4.0%	4.0%	8,534	12.9%	9,188	13.6%	-7.1%
Orange.....	59,856	60,474	-1.0%	29,545	49.4%	29,758	49.2%	-0.7%	23,613	39.4%	23,670	39.1%	-0.2%	1,441	2.4%	1,462	2.4%	-1.4%	5,257	8.8%	5,584	9.2%	-5.9%
Pamlico.....	5,183	5,393	-3.9%	2,201	42.5%	2,325	43.1%	-5.3%	2,299	44.4%	2,274	42.2%	1.1%	120	2.3%	120	2.2%	0.0%	563	10.9%	674	12.5%	-16.5%
Pasquotank.....	16,216	17,031	-4.8%	7,511	46.3%	7,981	46.9%	-5.9%	5,514	34.0%	5,594	32.8%	-1.4%	502	3.1%	493	2.9%	1.8%	2,689	16.6%	2,963	17.4%	-9.2%
Pender.....	26,374	26,479	-0.4%	10,943	41.5%	11,210	42.3%	-2.4%	11,650	44.2%	11,286	42.6%	3.2%	672	2.5%	650	2.5%	3.4%	3,109	11.8%	3,333	12.6%	-6.7%
Perquimans.....	5,333	5,496	-3.0%	2,132	40.0%	2,238	40.7%	-4.7%	2,314	43.4%	2,370	43.1%	-2.4%	172	3.2%	157	2.9%	9.6%	715	13.8%	731	13.3%	-2.2%
Person.....	16,636	17,369	-4.2%	7,483	45.0%	7,931	45.7%	-5.6%	6,029	36.2%	6,131	35.3%	-1.7%	420	2.5%	413	2.4%	1.7%	2,704	16.3%	2,894	16.7%	-6.6%
Pitt.....	69,126	73,175	-5.5%	33,395	48.3%	36,093	49.3%	-7.5%	21,531	31.1%	21,940	30.0%	-1.9%	1,889	2.7%	1,947	2.7%	-3.0%	12,311	17.8%	13,195	18.0%	-6.7%
Polk.....	8,517	8,612	-1.1%	3,834	45.0%	3,900	45.3%	-1.7%	3,864	45.4%	3,870	44.9%	-0.2%	180	2.1%	147	1.7%	22.4%	639	7.5%	695	8.1%	-8.1%
Randolph.....	61,762	64,008	-3.5%	27,055	43.8%	28,289	44.2%	-4.4%	24,644	39.9%	25,131	39.3%	-1.9%	1,257	2.0%	1,223	1.9%	2.8%	8,806	14.3%	9,365	14.6%	-6.0%
Richmond.....	17,687	18,969	-6.8%	8,060	45.6%	8,846	46.6%	-8.9%	5,249	29.7%	5,389	28.4%	-2.6%	414	2.3%	495	2.6%	-16.4%	3,964	22.4%	4,239	22.3%	-6.5%
Robeson.....	45,057	47,193	-4.5%	20,250	44.9%	21,287	45.1%	-4.9%	11,273	25.0%	11,627	24.6%	-3.0%	960	2.1%	958	2.0%	0.2%	12,574	27.9%	13,321	28.2%	-5.6%
Rockingham.....	38,387	39,935	-3.9%	17,239	44.9%	18,250	45.7%	-5.5%	14,272	37.2%	14,537	36.4%	-1.8%	977	2.5%	961	2.4%	1.7%	5,899	15.4%	6,187	15.5%	-4.7%
Rowan.....	61,822	64,158	-3.6%	27,973	45.2%	29,419	45.9%	-4.9%	23,024	37.2%	23,365	36.4%	-1.5%	1,392	2.3%	1,339	2.1%	4.0%	9,433	15.3%	10,035	15.6%	-6.0%
Rutherford.....	26,089	27,073	-3.6%	11,373	43.6%	11,970	44.2%	-5.0%	10,618	40.7%	10,689	39.5%	-0.7%	587	2.2%	595	2.2%	-1.3%	3,511	13.5%	3,819	14.1%	-8.1%
Sampson.....	24,401	26,152	-6.7%	10,121	41.5%	11,162	42.7%	-9.3%	8,030	32.9%	8,287	31.7%	-3.1%	540	2.2%	538	2.1%	0.4%	5,710	23.4%	6,165	23.6%	-7.4%
Scotland.....	12,980	14,061	-7.7%	5,690	43.8%	6,377	45.4%	-10.8%	3,484	26.8%	3,632	25.8%	-4.1%	265	2.0%	237	1.7%	11.8%	3,541	27.3%	3,815	27.1%	-7.2%
Stanly.....	26,677	27,334	-2.4%	11,698	43.9%	12,158	44.5%	-3.8%	10,925	41.0%	10,990	40.2%	-0.6%	630	2.4%	615	2.2%	2.4%	3,424	12.8%	3,571	13.1%	-4.1%
Stokes.....	19,829	20,426	-2.9%	8,518	43.0%	8,944	43.8%	-4.8%	8,778	44.3%	8,829	43.2%	-0.6%	437	2.2%	425	2.1%	2.8%	2,096	10.6%	2,228	10.9%	-5.9%
Surry.....	27,674	28,688	-3.5%	11,969	43.2%	12,621	44.0%	-5.2%	11,625	42.0%	11,864	41.4%	-2.0%	573	2.1%	551	1.9%	4.0%	3,507	12.7%	3,652	12.7%	-4.0%
Swain.....	7,388	7,612	-2.9%	3,655	49.5%	3,772	49.6%	-3.1%	2,247	30.4%	2,280	30.0%	-1.4%	188	2.5%	228	3.0%	-17.5%	1,298	17.6%	1,332	17.5%	-2.6%
Transylvania.....	13,777	14,045	-1.9%	6,106	44.3%	6,245	44.5%	-2.2%	6,211	45.1%	6,221	44.3%	-0.2%	246	1.8%	286	2.0%	-14.0%	1,214	8.8%	1,293	9.2%	-6.1%
Tyrrell.....	1,457	1,523	-4.3%	668	45.8%	706	46.4%	-5.4%	440	30.2%	445	29.2%	-1.1%	48	3.3%	55	3.6%	-12.7%	301	17.7%	317	20.8%	-5.0%
Union.....	101,396	102,144	-0.7%	40,963	40.4%	41,714	40.8%	-1.8%	47,476	46.8%	47,158	46.2%	0.7%	2,259	2.2%	2,153	2.1%	4.9%	10,698	10.6%	11,119	10.9%	-3.8%
Vance.....	17,781	18,940	-6.1%	8,161	45.9%	8,829	46.6%	-7.6%	4,425	24.9%	4,558	24.1%	-2.9%	429	2.4%	463	2.4%	-7.3%	4,766	26.8%	5,090	26.9%	-6.4%
Wake.....	508,686	514,487	-1.1%	241,717	47.5%	245,441	47.7%	-1.5%	200,284	39.4%	199,245	38.7%	0.5%	12,285	2.4%	12,371	2.4%	-0.7%	54,400	10.7%	57,430	11.2%	-5.3%
Warren.....	6,102	6,594	-7.5%	2,716	44.5%	3,039	46.1%	-10.6%	1,724	28.3%	1,742	26.4%	-1.0%	152	2.5%	142	2.2%	7.0%	1,510	24.7%	1,671	25.3%	-9.6%
Washington.....	4,487	4,789	-6.3%	2,067	46.1%	2,216	46.3%	-6.7%	1,355	30.2%	1,406	29.4%	-3.6%	87	1.9%	90	1.9%	-3.3%	978	21.8%	1,077	22.5%	-9.2%
Watauga.....	19,581	20,011	-2.1%	10,163	51.9%	10,457	52.3%	-2.8%	8,030	41.0%	8,051	40.2%	-0.3%	336	1.7%	367	1.8%	-8.4%	1,052	5.4%	1,136	5.7%	-7.4%
Wayne.....	45,319	47,990	-5.6%	20,196	44.6%	21,758	45.3%	-7.2%	15,288	33.7%	15,637	32.6%	-2.2%	1,340	3.0%	1,384	2.9%	-3.2%	8,495	18.7%	9,211	19.2%	-7.8%
Wilkes.....	27,703	28,908	-4.2%	11,778	42.5%	12,605	43.6%	-6.6%	12,008	43.3%	12,139	42.0%	-1.1%	547	2.0%	624	2.2%	-12.3%	3,370	12.2%	3,540	12.2%	-4.8%
Wilson.....	36,577	38,866	-5.9%	16,778	45.9%	18,005	46.3%	-6.8%	11,401	31.2%	11,739	30.2%	-2.9%	908	2.5%	897	2.3%	1.2%	7,490	20.5%	8,225	21.2%	-8.9%
Yadkin.....	16,045	16,367	-2.0%	6,907	43.0%	7,136	43.6%	-3.2%	7,011	43.7%	7,050	43.1%	-0.6%	293	1.8%	293	1.8%	0.0%	1,834	11.4%	1,888	11.5%	-2.9%
Yancey.....	7,543	7,766	-2.9%	3,015	40.0%	3,237	41.7%	-6.9%	3,655	48.5%	3,613	46.5%	1.2%	195	2.6%	160	2.1%	21.9%	678	9.0%	756	9.7%	-10.3%
Out-of-State.....	515,639	516,415	-0.2%	213,745	41.5%	215,203	41.7%	-0.7%	246,428	47.8%	241,126	46.7%	2.2%	18,167	3.5%	18,537	3.6%	-2.0%	37,299	7.2%	41,549	8.0%	-10.2%
Totals.....	4,961,867	5,099,600	-2.7%	2,286,911	46.1%	2,375,072	46.6%	-3.7%	1,882,207	37.9%	1,885,677	37.0%	-0.2%	128,425	2.6%	129,464	2.5%	-0.8%	664,324				

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2021 AND 2020

County	Total			Filing Status																			
	Net Tax Liability [Combined Filing Statuses]			Single					Married Filing Jointly/ Surviving Spouse					Married Filing Separately					Head of Household				
	Tax Year 2021	Tax Year 2020	% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20
	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 [\$]	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 [\$]	of county	Net Tax [\$]	of county	Net Tax [\$]
Alamance.....	186,389,245	157,750,975	18.2%	43,567,811	23.4%	38,045,058	24.1%	14.5%	125,367,278	167.3%	103,852,262	65.8%	20.7%	3,884,199	2.1%	3,623,793	2.3%	7.2%	13,569,957	7.3%	12,229,862	7.8%	11.0%
Alexander.....	33,397,500	30,735,381	8.7%	7,950,698	23.8%	7,165,716	23.3%	11.0%	23,186,498	69.4%	21,265,055	69.2%	9.0%	551,543	1.7%	537,051	1.7%	2.7%	1,708,761	5.1%	1,767,559	5.8%	-3.3%
Alleghany.....	9,183,193	7,728,202	18.8%	2,484,972	27.1%	1,971,389	25.5%	26.1%	6,197,013	67.5%	5,257,191	68.0%	17.9%	177,078	1.9%	174,616	2.3%	1.4%	324,130	3.5%	325,006	4.2%	-0.3%
Anson.....	12,256,411	11,661,024	5.1%	3,814,526	31.1%	3,711,942	31.8%	2.8%	6,426,762	52.4%	6,049,432	51.9%	6.2%	324,917	2.7%	277,918	2.4%	16.9%	1,690,206	13.8%	1,621,732	13.9%	4.2%
Ashe.....	21,946,387	19,361,299	13.4%	5,597,839	25.5%	4,652,182	24.0%	20.3%	15,213,454	69.3%	13,150,330	67.9%	15.7%	392,142	1.8%	839,725	4.3%	-53.3%	742,952	3.4%	719,062	3.7%	3.3%
Avery.....	15,125,179	11,700,855	29.3%	3,659,845	24.2%	2,795,637	23.9%	30.9%	10,745,641	71.0%	8,359,900	71.4%	28.5%	201,360	1.3%	118,388	1.0%	70.1%	518,333	3.4%	426,930	3.6%	21.4%
Beaufort.....	41,602,407	37,930,174	9.7%	9,313,580	22.4%	8,377,150	22.1%	11.2%	29,037,840	69.8%	26,294,464	69.3%	10.4%	709,613	1.7%	720,432	1.9%	-1.5%	2,541,374	6.1%	2,538,128	6.7%	0.1%
Bertie.....	9,813,458	9,529,989	3.0%	3,005,091	30.6%	2,681,204	28.1%	12.1%	5,291,334	53.9%	5,190,229	54.5%	1.9%	276,762	2.8%	255,467	2.7%	8.3%	1,240,271	12.6%	1,403,089	14.7%	-11.6%
Bladen.....	19,356,284	18,740,873	3.3%	5,182,791	26.8%	4,744,119	25.3%	9.2%	11,658,683	60.2%	11,341,774	60.5%	2.8%	589,967	3.0%	538,908	2.9%	9.5%	1,924,843	9.9%	2,116,072	11.3%	-9.0%
Brunswick.....	182,148,913	145,525,669	25.2%	40,518,231	22.2%	33,316,563	22.9%	21.6%	131,889,332	72.4%	103,567,917	71.2%	27.3%	2,917,816	1.6%	2,525,525	1.7%	15.5%	6,823,534	3.7%	6,115,664	4.2%	11.6%
Buncombe.....	394,474,428	332,362,928	18.7%	107,791,223	27.3%	92,970,013	28.0%	15.9%	263,657,927	66.8%	217,954,208	65.6%	21.0%	5,809,549	1.5%	5,799,430	1.7%	0.2%	17,215,729	4.4%	15,639,277	4.7%	10.1%
Burke.....	67,627,661	61,791,877	9.4%	16,762,800	24.8%	15,487,412	25.1%	8.2%	45,312,011	67.0%	40,785,966	66.0%	11.1%	1,092,983	1.6%	1,099,930	1.8%	-0.6%	4,459,867	6.6%	4,418,569	7.2%	0.9%
Cabarrus.....	301,776,628	268,353,368	12.5%	57,738,832	19.1%	49,245,044	18.4%	17.2%	216,848,019	71.9%	194,998,898	72.7%	11.2%	5,132,209	1.7%	4,944,370	1.8%	3.8%	22,057,568	7.3%	19,165,056	7.1%	15.1%
Caldwell.....	61,689,361	54,430,163	13.3%	15,055,739	24.4%	13,650,884	25.1%	10.3%	41,179,947	66.8%	35,597,605	65.4%	15.7%	1,476,718	2.4%	1,327,265	2.4%	11.3%	3,976,957	6.4%	3,854,409	7.1%	3.2%
Camden.....	7,888,245	7,012,349	12.5%	1,531,974	19.4%	1,312,555	18.7%	16.7%	5,710,361	72.4%	5,152,055	73.5%	10.8%	261,667	3.3%	194,403	2.8%	34.6%	384,243	4.9%	353,336	5.0%	8.7%
Carteret.....	97,768,473	83,730,593	16.8%	21,346,943	21.8%	17,983,697	21.5%	18.7%	71,750,346	73.4%	61,419,037	73.4%	16.8%	1,418,214	1.5%	1,186,052	1.4%	19.6%	3,252,970	3.3%	3,141,807	3.8%	3.5%
Caswell.....	16,292,019	13,818,016	17.9%	3,819,419	23.4%	4,171,202	30.2%	-8.4%	11,063,770	67.9%	8,110,989	58.7%	36.4%	376,760	2.3%	360,424	2.6%	4.5%	1,032,070	6.3%	1,175,401	8.5%	-12.2%
Catawba.....	211,890,855	181,468,223	16.8%	48,426,451	22.9%	41,493,827	22.9%	16.7%	147,372,063	69.6%	125,413,677	69.1%	17.5%	3,558,768	1.7%	3,380,780	1.9%	5.3%	12,533,573	5.9%	11,179,939	6.2%	12.1%
Chatham.....	176,713,940	142,897,767	23.7%	31,196,352	17.7%	22,461,150	15.7%	38.9%	137,501,386	77.8%	113,093,000	79.1%	21.6%	2,239,632	1.3%	2,263,971	1.6%	-1.1%	5,776,570	3.3%	5,079,646	3.6%	13.7%
Cherokee.....	16,586,865	14,342,196	15.7%	4,062,612	24.5%	3,465,926	24.2%	17.2%	11,481,767	69.2%	9,933,150	69.3%	15.6%	235,047	1.4%	181,166	1.3%	29.7%	807,439	4.9%	761,954	5.3%	6.0%
Chowan.....	13,358,418	13,131,459	1.7%	2,719,890	20.4%	2,344,597	17.9%	16.0%	9,520,792	71.3%	9,824,571	74.8%	-3.1%	292,317	2.2%	228,718	1.7%	27.8%	825,419	6.2%	733,573	5.6%	12.5%
Clay.....	9,332,822	6,800,381	37.2%	1,728,838	18.5%	1,438,140	21.1%	20.2%	7,203,862	77.2%	5,002,729	73.6%	44.0%	151,887	1.6%	108,099	1.6%	40.5%	248,235	2.7%	251,413	3.7%	-1.3%
Cleveland.....	75,501,273	68,908,303	9.6%	18,738,421	24.8%	16,928,872	24.6%	10.7%	49,074,231	65.0%	44,531,967	64.6%	10.2%	1,564,882	2.1%	1,357,703	2.0%	15.2%	6,123,939	8.1%	6,089,761	8.8%	0.6%
Columbus.....	31,853,651	28,292,051	12.6%	7,733,082	24.3%	7,011,713	24.8%	10.3%	20,382,660	64.0%	17,823,143	63.0%	14.4%	938,734	2.9%	606,776	2.1%	54.7%	2,799,175	8.8%	2,850,419	10.1%	-1.8%
Craven.....	96,085,662	85,543,741	12.3%	21,957,215	22.9%	19,560,022	22.9%	12.3%	66,009,919	68.7%	58,722,520	68.6%	12.4%	1,890,585	2.0%	1,609,205	1.9%	17.5%	6,227,943	6.5%	5,651,994	6.6%	10.2%
Cumberland..	216,064,393	200,122,590	8.0%	58,631,680	27.1%	53,914,197	26.9%	8.7%	130,201,559	60.3%	118,576,323	59.3%	9.8%	5,865,662	2.7%	5,787,762	2.9%	1.3%	21,365,492	9.9%	21,844,308	10.9%	-2.2%
Currituck.....	21,591,096	18,386,748	17.4%	4,763,873	22.1%	3,863,095	21.0%	23.3%	15,479,966	71.7%	13,254,432	72.1%	16.8%	484,653	2.2%	443,680	2.4%	9.2%	862,604	4.0%	825,541	4.5%	4.5%
Dare.....	64,995,202	52,153,192	24.6%	16,523,478	25.4%	12,854,431	24.6%	28.5%	43,567,298	67.0%	36,186,387	69.4%	20.4%	1,629,755	2.5%	1,008,246	1.9%	61.6%	3,274,671	5.0%	2,104,128	4.0%	55.6%
Davidson.....	163,487,559	149,973,769	9.0%	37,268,334	22.8%	32,855,878	21.9%	13.4%	112,203,095	68.6%	104,227,245	69.5%	7.7%	3,082,274	1.9%	2,652,983	1.8%	16.2%	10,933,856	6.7%	10,237,663	6.8%	6.8%
Davie.....	62,031,440	52,105,812	19.0%	11,383,020	18.4%	9,579,061	18.4%	18.8%	47,317,257	76.3%	39,462,350	75.7%	19.9%	738,878	1.2%	624,759	1.2%	18.3%	2,592,285	4.2%	2,439,642	4.7%	6.3%
Duplin.....	35,458,717	30,378,617	16.7%	7,401,610	20.9%	6,815,596	22.4%	8.6%	23,644,182	66.7%	19,198,837	63.2%	23.2%	852,804	2.4%	804,253	2.6%	6.0%	3,560,121	10.0%	3,559,931	11.7%	0.0%
Durham.....	495,794,182	433,403,245	14.4%	158,716,653	32.0%	132,238,664	30.5%	20.0%	297,402,246	60.0%	263,535,662	60.8%	12.9%	12,076,767	2.4%	11,268,061	2.6%	7.2%	27,598,516	5.6%	26,360,858	6.1%	4.7%
Edgecombe.....	30,087,181	28,537,645	5.4%	10,764,679	35.8%	7,852,995	27.5%	37.1%	14,997,021	49.8%	16,271,723	57.0%	-7.8%	572,410	1.9%	572,744	2.0%	-0.1%	3,753,071	12.5%	3,840,183	13.5%	-2.3%
Forsyth.....	510,744,315	441,055,430	15.8%	125,836,600	24.6%	102,603,200	23.3%	22.6%	345,094,515	67.6%	301,539,682	68.4%	14.4%	10,195,750	2.0%	8,248,494	1.9%	23.6%	29,617,450	5.8%	28,664,054	6.5%	3.3%
Franklin.....	69,054,641	61,231,993	12.8%	15,038,350	21.8%	12,821,795	20.9%	17.3%	47,537,038	68.8%	42,274,477	69.0%	12.4%	1,469,150	2.1%	1,373,182	2.2%	7.0%	5,010,103	7.3%	4,762,539	7.8%	5.2%
Gaston.....	235,898,231	212,298,624	11.1%	57,995,332	24.6%	50,163,686	23.6%	15.6%	155,576,132	66.0%	141,437,221	66.6%	10.0%	4,802,777	2.0%	4,378,351	2.1%	9.7%	17,523,990	7.4%	16,319,366	7.7%	7.4%
Gates.....	4,549,134	4,427,720	2.7%	1,190,913	26.2%	1,139,335	25.7%	4.5%	2,912,717	64.0%	2,874,069	64.9%	1.3%	107,574	2.4%	99,721	2.3%	7.9%	3,933,930	7.4%	3,14,595	7.1%	7.4%
Graham.....	4,590,647	4,220,532	8.8%	1,292,500	28.2%	977,348	23.2%	32.2%	2,953,414	64.3%	2,932,370	69.5%	0.7%	80,365	1.8%	56,933	1.3%	41.2%	264,368	5.8%	253,881	6.0%	4.1%
Granville.....	59,664,946	53,671,905	11.2%	13,834,549	23.2%	12,716,730	23.7%	8.8%	39,220,667	65.7%	34,598,425	64.5%	13.4%	1,682,451	2.8%	1,537,244	2.9%	9.4%	4,927,279	8.3%	4,819,506	9.0%	2.2%
Greene.....	12,040,554	11,317,411	6.4%	2,767,104	23.0%	2,634,570	23.3%	5.0%	7,696,635	63.9%	7,251,513	64.1%	6.1%	270,962	2.3%	285,579	2.5%	-5.1%	1,305,853	10.8%	1,145,749	10.1%	14.0%
Guilford.....	710,156,399	625,738,242	13.5%	161,869,832	22.8%	146,854,660	23.5%	10.2%	489,102,438	68.9%	424,132,641	67.8%	15.3%	14,848,775	2.1%	12,138,375	1.9%	22.3%	44,335,354	6.2%	42,612,566	6.8%	4.0%
Halifax.....	31,626,438	28,114,898	12.5%	8,112,514	25.7%	7,765,981	27.6%	4.5%	18,694,786	59.1%	15,849,943	56.4%	17.9%	666,712	2.1%	639,251	2.3%	4.3%	4,152,426	13.1%	3,859,723	13.7%	7.6%
Harnett.....	101,906,160	88,341,854	15.4%	23,718,533	23.3%	20,494,254	23.2%	15.7%	67,782,837	66.5%	58,289,917	66.0%											

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2021 AND 2020-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 2021	Tax Year 2020	% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020		% change 21/20	Tax year 2021		Tax year 2020					
	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 [\$]	% of county	Net Tax [\$]	% of county
Johnston.....	242,899,439	216,124,618	12.4%	51,235,185	21.1%	44,380,206	20.5%	15.4%	168,954,299	169.6%	151,356,868	70.0%	11.6%	6,172,747	2.5%	4,983,339	2.3%	23.9%	16,537,208	6.8%	15,404,205	7.1%	7.4%			
Jones.....	6,329,545	5,471,334	15.7%	1,431,600	22.6%	1,337,633	24.4%	7.0%	4,415,880	169.8%	3,608,225	65.9%	22.4%	156,982	2.5%	146,107	2.7%	7.4%	325,083	5.1%	379,369	6.9%	-14.3%			
Lee.....	62,950,473	53,846,172	16.9%	14,422,468	22.9%	12,034,092	22.3%	19.8%	42,899,776	168.1%	36,518,551	67.8%	17.5%	1,185,065	1.9%	1,125,463	2.1%	5.3%	4,443,164	7.1%	4,168,066	7.7%	6.6%			
Lenoir.....	39,386,485	36,203,010	8.8%	9,947,221	25.3%	9,169,261	25.3%	8.5%	24,949,536	163.3%	22,520,400	62.2%	10.8%	918,536	2.3%	824,222	2.3%	11.4%	3,571,192	9.1%	3,689,127	10.2%	-3.2%			
Lincoln.....	116,691,730	101,430,348	15.0%	21,826,531	18.7%	18,437,464	18.2%	18.4%	87,737,529	175.2%	76,550,401	75.5%	14.6%	1,833,340	1.6%	1,530,776	1.5%	19.8%	5,294,330	4.5%	4,911,707	4.8%	7.8%			
Macon.....	57,845,753	26,643,158	117.1%	11,297,284	19.5%	6,170,847	23.2%	83.1%	44,543,712	177.0%	18,809,468	70.6%	136.8%	604,519	1.0%	453,305	1.7%	33.4%	1,400,238	2.4%	1,209,538	4.5%	15.8%			
Madison.....	16,748,781	14,495,367	15.5%	4,497,176	26.9%	3,882,354	26.8%	15.8%	11,074,300	166.1%	9,504,575	65.6%	16.5%	308,372	1.8%	326,124	2.2%	-5.4%	868,933	5.2%	782,314	5.4%	11.1%			
Martin.....	13,322,143	12,911,455	3.2%	3,754,676	28.2%	3,469,901	26.9%	8.2%	8,034,731	160.3%	7,915,675	61.3%	1.5%	9,321,411	2.4%	266,482	2.1%	20.6%	1,211,325	9.1%	1,259,397	9.8%	-3.8%			
McDowell.....	32,567,306	29,298,081	11.2%	8,117,913	24.9%	7,319,174	25.0%	10.9%	21,468,876	165.9%	19,230,448	65.6%	11.6%	694,437	2.1%	603,016	2.1%	15.2%	2,286,080	7.0%	2,145,443	7.3%	6.6%			
Mecklenburg.....	2,323,120,158	1,954,114,929	18.9%	560,392,924	24.1%	471,659,345	24.1%	18.8%	1,605,543,412	169.1%	1,330,921,801	68.1%	20.6%	41,698,362	1.8%	37,968,007	1.9%	9.8%	115,485,460	5.0%	113,565,776	5.8%	1.7%			
Mitchell.....	10,980,150	9,897,786	10.9%	2,974,638	27.1%	2,316,185	23.4%	28.4%	7,247,174	166.0%	6,886,960	69.6%	5.2%	211,255	1.9%	178,896	1.8%	18.1%	547,083	5.0%	515,745	5.2%	6.1%			
Montgomery.....	21,172,325	17,718,057	19.5%	5,213,275	24.6%	4,159,895	23.5%	25.3%	14,139,973	166.8%	11,804,297	66.6%	19.8%	273,153	1.3%	225,464	1.3%	21.2%	1,545,924	7.3%	1,528,401	8.6%	1.1%			
Moore.....	150,878,029	122,741,938	22.9%	30,319,336	20.1%	25,652,734	20.9%	18.2%	111,517,292	173.9%	89,148,162	72.6%	25.1%	3,159,039	2.1%	2,291,541	1.9%	37.9%	5,882,362	3.9%	5,649,501	4.6%	4.1%			
Nash.....	86,691,747	79,765,104	8.7%	21,579,457	24.9%	20,892,022	26.2%	3.3%	54,652,508	163.0%	48,935,907	61.4%	11.7%	2,297,811	2.7%	1,785,645	2.2%	28.7%	8,161,971	9.4%	8,151,530	10.2%	0.1%			
New Hanover.....	419,015,639	354,434,225	18.2%	95,591,779	22.8%	84,312,154	23.8%	13.4%	300,610,826	171.7%	248,915,089	70.2%	20.8%	6,885,978	1.6%	6,929,883	2.0%	-0.6%	15,927,056	3.8%	14,277,099	4.0%	11.6%			
Northampton.....	9,239,744	8,915,029	3.6%	2,706,646	29.3%	2,746,129	30.8%	-1.4%	5,255,662	156.9%	4,903,235	55.0%	7.2%	254,900	2.8%	213,504	2.4%	19.4%	1,022,536	11.1%	1,052,161	11.8%	-2.8%			
Onslow.....	108,843,425	99,203,502	9.7%	26,578,129	24.4%	24,664,447	24.9%	7.8%	71,558,678	165.7%	64,433,249	65.0%	11.1%	3,126,485	2.9%	2,731,283	2.8%	14.5%	7,580,133	7.0%	7,374,523	7.4%	2.8%			
Orange.....	348,598,374	315,353,951	10.5%	60,062,590	17.2%	85,685,317	27.2%	-29.9%	271,235,008	177.8%	214,543,504	68.0%	26.4%	4,840,647	1.4%	4,084,177	1.3%	18.5%	12,460,129	3.6%	11,400,899	3.5%	12.9%			
Pamlico.....	11,858,373	10,192,125	16.3%	2,724,913	23.0%	2,299,825	22.6%	18.5%	8,444,660	171.2%	7,185,762	70.5%	17.5%	168,137	1.4%	199,354	2.0%	-15.7%	520,663	4.6%	507,184	5.0%	2.7%			
Pasquotank.....	24,817,997	22,778,129	9.0%	6,780,961	27.3%	6,174,565	27.1%	9.8%	15,432,725	162.2%	14,111,108	62.0%	9.4%	654,444	2.6%	573,723	2.5%	14.1%	1,949,867	7.9%	1,918,733	8.4%	1.6%			
Pender.....	74,146,713	61,006,340	21.5%	13,676,447	18.4%	11,218,172	18.4%	21.9%	54,824,161	173.9%	45,107,536	73.9%	21.5%	1,360,599	1.8%	1,169,804	1.9%	16.3%	4,285,506	5.8%	3,510,828	5.8%	22.1%			
Perquimans.....	9,733,923	8,286,125	17.5%	2,286,613	23.5%	1,823,586	22.0%	25.4%	6,659,540	168.4%	5,752,584	69.4%	15.8%	251,120	2.6%	226,857	2.7%	10.7%	536,650	5.5%	483,098	5.8%	11.1%			
Person.....	33,780,211	30,614,213	10.3%	8,749,721	25.9%	7,864,390	25.7%	11.3%	21,730,524	164.3%	19,407,228	63.4%	12.0%	621,865	2.2%	621,865	2.0%	20.4%	2,551,000	7.6%	2,720,730	8.9%	-6.2%			
Pitt.....	180,009,336	163,727,431	9.9%	43,920,316	24.4%	38,398,504	23.5%	14.4%	120,746,960	167.1%	109,868,271	67.1%	9.9%	4,087,218	2.3%	3,820,375	2.3%	7.0%	11,254,842	6.3%	11,640,281	7.1%	-3.3%			
Polk.....	21,657,248	16,928,665	27.9%	5,758,615	26.6%	4,051,770	23.9%	42.1%	14,966,382	169.1%	12,119,421	71.6%	23.5%	300,161	1.4%	181,086	1.1%	65.8%	632,090	2.9%	576,388	3.4%	9.7%			
Randolph.....	135,250,932	115,133,897	17.5%	32,646,527	24.1%	27,144,499	23.6%	20.3%	91,627,445	167.7%	77,656,673	67.4%	18.0%	2,255,955	1.7%	1,973,134	1.7%	14.3%	8,721,005	6.4%	8,359,591	7.3%	4.3%			
Richmond.....	26,879,309	24,478,848	9.8%	7,677,596	28.6%	6,603,931	27.0%	16.3%	15,550,583	157.9%	14,278,457	58.3%	8.9%	616,350	2.3%	673,095	2.7%	-8.4%	3,034,780	11.3%	2,923,365	11.9%	3.8%			
Robeson.....	61,255,153	56,681,564	8.1%	18,139,579	29.6%	16,055,943	28.3%	13.0%	32,172,395	152.5%	30,162,389	53.2%	6.7%	1,570,784	2.6%	1,435,932	2.5%	9.4%	9,372,395	15.3%	9,027,300	15.9%	3.8%			
Rockingham.....	73,903,769	65,295,035	13.2%	18,272,264	24.7%	16,078,606	24.6%	13.6%	48,575,663	165.7%	42,778,501	65.5%	13.6%	1,580,420	2.1%	1,404,688	2.2%	12.5%	5,475,422	7.4%	5,032,991	7.7%	8.8%			
Rowan.....	135,768,978	117,504,415	15.5%	32,858,245	24.2%	29,223,590	24.9%	12.4%	91,086,843	167.1%	76,783,901	65.3%	18.6%	2,326,825	1.7%	2,172,877	1.8%	7.1%	9,497,065	7.0%	9,324,047	7.9%	1.9%			
Rutherford.....	44,706,278	39,849,048	12.2%	10,633,107	23.8%	9,231,067	23.2%	15.2%	30,216,535	167.6%	27,056,647	67.9%	11.7%	1,012,520	2.3%	754,507	1.9%	34.2%	2,844,116	6.4%	2,806,827	7.0%	1.3%			
Sampson.....	43,567,895	41,620,964	4.7%	9,275,906	21.3%	8,815,972	21.2%	5.2%	28,583,108	165.6%	27,107,841	65.1%	5.4%	948,407	2.2%	794,155	1.9%	19.4%	4,760,474	10.9%	4,902,996	11.8%	-2.9%			
Scotland.....	20,122,991	20,749,389	-3.0%	4,846,851	24.1%	4,739,256	22.8%	2.3%	12,116,416	160.2%	12,794,327	61.7%	-5.3%	427,923	2.1%	370,813	1.8%	15.4%	2,731,801	13.6%	2,484,993	13.7%	-4.0%			
Stanly.....	62,156,098	54,139,262	14.8%	13,307,223	21.4%	11,683,314	21.6%	13.9%	44,107,665	171.0%	37,965,230	70.1%	16.2%	1,056,311	1.7%	991,264	1.8%	6.6%	3,684,899	5.9%	3,499,454	6.5%	5.3%			
Stokes.....	42,529,987	37,393,374	13.7%	9,514,579	22.4%	8,510,783	22.8%	11.8%	30,010,508	170.6%	25,958,946	69.4%	15.6%	781,393	1.8%	698,721	1.9%	11.8%	2,223,507	5.2%	2,224,924	6.0%	-0.1%			
Surry.....	56,985,753	56,043,334	1.7%	12,925,045	22.7%	12,068,882	21.5%	7.1%	39,425,267	169.2%	39,531,301	70.5%	-0.3%	1,307,847	2.3%	1,319,218	2.4%	-0.9%	3,327,594	5.8%	3,123,933	5.6%	6.5%			
Swain.....	7,820,889	7,069,279	10.6%	2,022,153	25.9%	1,874,536	26.5%	7.9%	5,016,302	164.1%	4,428,837	62.6%	13.3%	190,198	2.4%	184,969	2.6%	2.8%	592,236	7.6%	580,937	8.2%	1.9%			
Transylvania.....	35,375,437	27,045,106	30.8%	8,311,505	23.5%	6,605,048	24.4%	25.8%	25,489,714	172.1%	18,833,840	69.6%	35.3%	375,518	1.1%	458,903	1.7%	-18.2%	1,198,700	3.4%	1,147,315	4.2%	4.5%			
Tyrrell.....	2,225,707	2,166,820	2.7%	625,908	28.1%	801,778	37.0%	-21.9%	1,305,318	158.6%	1,101,815	50.8%	18.5%	78,915	3.5%	61,380	2.8%	28.6%	215,566	9.7%	201,847	9.3%	6.8%			
Union.....	460,146,695	380,889,834	20.8%	52,967,682	11.5%	46,559,144	12.3%	13.5%	381,039,655	182.8%	311,870,254	81.9%	22.2%	6,863,802	1.5%	5,169,133	1.4%	32.8%	19,275,556	4.2%	17,191,303	4.5%	12.1%			
Vance.....	29,820,291	27,392,630	8.9%	7,873,713	26.4%	7,362,243	26.9%	6.9%	15,351,774	151.5%	13,627,224	49.7%	12.7%	3,000,850	10.1%	2,961,145	10.8%	1.3%	3,593,954	12.1%	3,442,018	12.6%	4.4%			
Wake.....	2,498,648,083	2,078,150,208	20.2%	484,073,984	19.4%	428,151,557	20.6%	13.1%	1,854,534,245	174.2%	1,510,170,419	72.7%	22.8%	45,634,063	1.8%	36,465,122	1.8%	25.1%	114,405,791	4.6%	103,363,110	5.0%	10.7%			
Warren.....	8,554,456	8,124,007	5.3%	2,460,707	28.8%	2,354,524	29.0%	4.5%	4,743,880	155.5%	4,351,510	53.6%	9.0%	177,268	2.1%	167,217	2.1%	6.0%	1,172,601	13.7%	1,250,756	15.4%	-6.2%			
Washington.....	6,114,976	5,945,826	2.8%	1,8																						

Source: 2021 and 2020 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 2021 and 2020 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 2021 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED BY COUNTY
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).]

County	2021 Population	Number of Returns Filed			Federal AGI for Returns Itemizing Deductions [includes returns with deficit] [S]	Net Tax Liability for Returns Itemizing Deductions [S]	NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule A:																	
		Total	Returns Itemizing Deductions				TOTAL ALLOWABLE 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		
			Filed	as a % of County Returns			Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]
Alamance.....	174,212	74,007	3,979	5.4%	979,737,396	40,871,587	3,979	139,873,806	35,153	2,646	22,343,544	8,444	3,307	11,042,898	3,339	3,398	31,616,520	9,304	3,586	71,738,918	20,005	1,760	36,518,368	20,749
Alexander.....	36,325	15,744	648	4.1%	124,456,680	4,770,221	648	24,636,793	38,020	397	3,064,714	7,720	564	1,618,206	2,869	586	4,483,737	7,651	589	15,485,224	26,291	267	4,667,832	17,483
Alleghany.....	11,120	4,568	206	4.5%	58,816,725	2,427,500	206	6,405,631	31,095	130	1,034,117	7,955	179	604,625	3,378	185	1,557,320	8,418	181	3,007,525	16,616	107	1,840,776	17,204
Anson.....	21,586	8,842	364	4.1%	40,493,901	1,188,497	364	10,412,877	28,607	223	1,266,396	5,679	295	686,526	2,327	311	1,923,288	6,184	331	4,744,193	14,333	216	3,745,396	17,340
Ashe.....	26,701	11,183	482	4.3%	94,226,512	3,766,394	482	15,548,174	32,258	297	2,836,224	9,550	409	1,233,217	3,015	433	3,783,129	8,737	407	6,797,740	16,702	232	4,967,305	21,411
Avery.....	17,951	6,457	351	5.4%	87,055,378	3,454,906	351	14,076,427	40,104	219	2,044,335	9,335	307	1,030,355	3,356	324	2,835,605	8,752	307	7,653,168	24,929	173	3,587,654	20,738
Beaufort.....	44,561	20,014	1,023	5.1%	165,445,530	6,213,957	1,023	29,406,957	28,746	626	5,162,220	8,247	871	2,661,416	3,056	897	7,484,298	8,344	936	14,038,727	14,999	550	7,883,932	14,334
Bertie.....	17,214	6,869	277	4.0%	34,457,188	1,175,448	277	8,995,949	32,476	154	1,177,203	7,644	207	538,094	2,599	215	1,577,465	7,377	256	4,219,917	16,484	195	3,198,567	16,403
Bladen.....	29,402	11,813	561	4.7%	81,935,708	3,090,080	561	16,483,512	29,382	331	2,446,895	7,392	436	1,332,917	3,057	474	3,568,255	7,528	518	7,984,922	15,415	319	4,930,335	15,456
Brunswick.....	143,550	68,690	5,290	7.7%	923,899,216	31,556,379	5,290	151,643,590	28,666	4,068	39,011,908	9,590	4,864	17,745,407	3,648	4,945	53,210,644	10,760	4,654	54,318,970	11,671	2,735	44,113,976	16,129
Buncombe.....	271,454	123,477	10,007	8.1%	2,813,715,551	109,318,574	10,007	366,475,488	36,622	6,681	72,536,144	10,857	8,594	38,323,992	4,459	8,806	99,209,568	11,266	8,709	182,514,895	20,957	4,382	84,751,025	19,341
Burke.....	87,812	34,894	1,442	4.1%	281,915,720	11,042,082	1,442	47,176,457	32,716	882	7,582,711	8,597	1,231	4,329,461	3,517	1,263	10,983,093	8,896	1,268	22,615,269	17,835	672	13,578,095	20,205
Cabarrus.....	231,230	96,933	7,620	7.9%	1,728,825,831	68,042,608	7,620	232,801,448	30,551	6,160	57,987,878	9,414	6,889	28,575,185	4,148	7,112	80,978,405	11,866	6,935	115,289,511	16,624	2,390	36,533,132	15,286
Caldwell.....	80,820	32,344	1,106	3.4%	218,397,710	8,739,386	1,106	35,603,739	32,191	692	5,995,290	8,376	968	3,200,216	3,306	991	8,413,222	8,490	981	18,384,260	18,740	502	8,806,257	17,542
Camden.....	10,663	4,630	256	5.5%	35,210,634	977,252	256	6,794,415	26,541	205	1,970,865	4,468	230	719,710	3,129	237	2,567,692	10,834	217	2,455,221	11,314	99	1,771,502	17,894
Carteret.....	68,284	31,196	2,145	6.9%	664,475,579	27,778,704	2,145	71,191,134	33,189	1,538	17,108,104	11,124	1,914	6,628,443	3,463	1,964	21,311,235	10,851	1,863	32,888,643	17,654	907	16,991,256	18,733
Caswell.....	22,402	8,824	346	3.9%	93,848,744	4,162,420	346	9,473,713	27,381	212	1,664,009	7,849	284	736,474	2,593	290	2,287,701	7,889	308	4,108,831	13,340	194	3,077,181	15,862
Catawba.....	161,736	75,687	4,113	5.4%	1,248,544,585	52,709,277	4,113	154,711,403	37,615	2,808	26,912,247	9,584	3,653	13,930,668	3,813	3,755	37,200,502	9,907	3,732	88,964,105	23,838	1,614	28,546,796	17,687
Chatham.....	77,420	35,463	4,353	12.3%	1,364,831,924	55,429,256	4,353	164,020,188	37,680	3,004	34,138,942	11,598	3,748	18,262,732	4,873	3,819	47,150,452	12,346	3,902	77,431,440	19,844	1,755	39,438,296	22,472
Cherokee.....	28,964	11,411	402	3.5%	58,587,832	1,901,768	402	12,772,620	31,773	260	2,437,193	8,220	349	842,251	2,413	364	2,801,431	7,696	354	6,286,564	17,759	225	3,684,625	16,376
Chowan.....	13,707	6,011	417	6.9%	107,446,706	4,038,562	417	14,634,228	35,094	271	2,597,386	9,584	360	1,305,605	3,627	371	3,591,284	9,680	370	7,730,604	20,894	213	3,312,340	15,551
Clay.....	11,258	4,714	271	5.7%	58,805,458	1,988,186	271	8,951,927	33,033	181	1,618,660	8,940	232	552,143	2,380	248	2,051,545	8,272	242	4,743,471	19,601	132	2,156,911	16,340
Cleveland.....	100,934	41,520	1,780	4.3%	273,627,009	10,298,024	1,780	27,579,653	28,977	1,089	7,893,877	7,249	1,509	4,747,243	3,146	1,566	12,113,098	7,735	1,597	25,991,647	16,275	848	13,474,908	15,890
Columbus.....	50,369	19,544	719	3.7%	148,971,525	6,280,014	719	23,747,299	33,028	409	2,538,365	6,206	604	1,952,580	3,233	639	4,404,499	6,893	656	12,665,991	19,308	403	6,676,809	16,568
Craven.....	101,988	42,160	2,202	5.2%	497,924,172	19,372,065	2,202	66,292,422	30,106	1,537	13,049,944	8,491	1,953	6,208,451	3,179	2,000	17,773,900	8,887	1,965	30,679,934	15,613	1,036	17,838,588	17,219
Cumberland.....	342,082	120,978	6,193	5.1%	1,208,543,021	46,698,729	6,193	182,770,550	29,512	4,479	34,613,439	7,728	5,267	19,049,460	3,617	5,478	50,489,656	9,217	5,654	96,759,946	17,114	2,361	35,520,948	15,045
Currituck.....	29,602	12,183	794	6.5%	147,200,387	3,728,218	794	20,357,453	25,639	679	7,426,083	10,937	730	2,122,122	2,907	752	8,945,550	11,896	656	6,713,383	10,234	301	4,698,520	15,610
Dare.....	37,481	19,292	1,660	8.6%	458,800,498	17,664,756	1,660	49,536,113	29,841	1,321	14,802,041	11,205	1,545	6,331,489	4,908	1,582	19,172,530	11,129	1,398	20,540,899	14,693	681	9,822,684	14,424
Davidson.....	170,907	72,699	3,098	4.3%	631,209,240	25,411,948	3,098	101,172,562	32,657	2,058	17,140,249	8,329	2,678	8,217,694	3,069	2,764	24,020,786	8,691	2,713	49,935,176	18,406	1,381	27,216,600	19,708
Davie.....	43,280	19,151	1,386	7.2%	380,124,694	15,909,889	1,386	48,392,689	34,915	893	8,656,970	9,694	1,233	4,379,757	3,552	1,267	12,072,174	9,828	1,257	24,938,629	19,480	576	11,381,886	19,760
Duplin.....	48,754	19,960	619	3.1%	152,984,820	7,130,467	619	17,773,910	28,714	324	2,449,660	7,559	481	1,328,553	2,762	515	3,590,291	6,971	563	9,156,686	16,264	324	5,026,933	15,515
Durham.....	327,957	141,447	14,121	10.0%	3,269,938,475	130,076,480	14,121	457,966,363	32,432	10,498	94,279,661	8,981	12,334	56,310,560	4,565	12,609	140,831,934	11,169	12,325	223,298,977	18,118	4,851	93,835,452	19,344
Edgecombe.....	48,311	18,596	713	3.8%	163,048,803	6,951,865	713	21,445,225	30,077	426	2,962,726	6,955	564	1,674,553	2,969	581	4,410,228	7,591	638	9,803,829	15,367	416	7,231,168	17,383
Forsyth.....	384,063	164,946	12,045	7.3%	3,727,760,548	157,699,015	12,045	469,656,522	38,992	8,063	72,596,200	9,004	10,280	45,710,682	4,447	10,566	107,490,119	10,173	10,924	261,032,695	23,895	4,663	101,133,708	21,689
Franklin.....	71,220	28,531	1,692	5.9%	262,962,280	10,538,076	1,692	44,805,474	26,481	1,334	12,126,597	9,090	1,482	4,640,700	3,131	1,538	15,995,419	10,400	1,456	17,771,158	12,205	729	11,038,897	15,143
Gaston.....	232,789	97,348	5,975	6.1%	1,208,796,402	47,240,673	5,975	186,223,763	31,167	4,370	38,653,957	8,845	5,227	21,514,610	4,116	5,391	56,078,224	10,402	5,379	92,965,960	17,283	2,204	37,179,579	16,869
Gates.....	10,393	4,017	191	4.8%	14,800,596	301,375	191	5,199,037	27,220	116	807,046	6,957	145	303,010	2,090	149	1,102,286	7,398	165	1,668,581	10,113	120	2,428,170	20,235
Graham.....	8,044	3,094	86	2.8%	18,219,376	650,040	86	2,454,039	28,535	57	486,102	8,528	72	229,527	3,188	77	677,047	8,793	75	1,017,010	13,560	48	759,982	15,833
Granville.....	61,150	25,035	1,614	6.4%	246,968,808	9,456,801	1,614	46,161,217	28,601	1,166	10,200,901	8,749	1,353	4,278,486	3,162	1,397	13,774,201	9,860	1,383	18,447,829	13,339	779	13,939,187	17,894
Greene.....	20,124	6,676	245	3.7%	49,911,647	2,076,436	245	7,764,759	31,693	143	990,993	6,930	195	475,849	2,440	205	1,375,105	6,708	224	4,220,831	18,843	141	2,168,823	15,382
Guilford.....	542,451	230,167	16,467	7.2%	5,149,155,660	210,645,866	16,467	637,568,990	38,718	11,163	101,882,513	9,127	13,756	57,269,202	4,163	14,179	145,996,324	10,297	15,004	355,112,275	23,668	6,554	136,460,391	20,821

TABLE C5. TAX YEAR 2021 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED BY COUNTY-Continued

County	2021 Population	Number of Returns Filed		Federal AGI for Returns Itemizing Deductions [includes returns with deficit] [S]	Net Tax Liability for Returns Itemizing Deductions [S]	NC ITEMIZED DEDUCTIONS [§ 105-153.5(a)(2)] Reported on Form D-400 Schedule A:																		
		Total	as a % of County Returns			TOTAL ALLOWABLE 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	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	Return Count	Claimed [S]	Avg [S]	
Mitchell.....	14,933	6,143	179	2.9%	33,573,149	1,238,279	179	5,799,422	32,399	101	786,208	7,784	149	353,683	2,374	155	1,092,536	7,049	155	3,356,302	21,654	85	1,350,584	15,889
Montgomery.....	25,782	9,846	337	3.4%	124,926,519	4,733,014	337	13,623,993	40,427	222	2,226,383	10,029	293	3,113,074	4,106	305	3,113,078	10,207	310	8,338,184	26,897	135	2,172,731	16,094
Moore.....	102,517	43,241	3,664	8.5%	1,114,668,105	43,125,405	3,664	136,155,617	37,160	2,539	26,145,111	10,297	3,240	13,629,870	4,207	3,314	35,980,845	10,857	3,233	67,720,955	20,947	1,553	32,453,817	20,897
Nash.....	95,465	40,412	2,316	5.7%	483,265,121	18,864,360	2,316	76,163,926	32,886	1,534	11,335,278	7,389	1,933	5,398,254	2,793	2,001	15,891,591	7,942	2,124	42,307,058	19,919	1,119	17,965,277	16,055
New Hanover.....	229,943	103,536	8,240	8.0%	3,068,555,952	124,630,400	8,240	291,012,798	35,317	6,141	69,107,638	11,253	7,223	30,680,444	4,248	7,429	88,061,772	11,854	7,140	143,383,785	20,082	3,280	59,567,241	18,161
Northampton.....	17,116	6,739	379	5.6%	37,032,716	1,011,994	379	10,548,491	27,832	189	1,432,764	7,581	286	918,771	3,212	293	2,156,211	7,359	340	3,768,239	11,083	248	4,624,041	18,645
Onslow.....	206,530	65,995	2,207	3.3%	416,559,433	15,967,593	2,207	63,634,175	28,833	1,627	13,752,136	8,452	1,939	5,914,882	3,050	1,999	18,655,357	9,332	1,893	29,996,915	15,846	908	14,981,903	16,500
Orange.....	148,197	59,856	7,141	11.9%	3,327,487,597	139,083,538	7,141	334,601,547	46,856	5,077	57,295,563	11,285	6,330	41,873,261	6,615	6,475	86,730,897	13,395	6,346	199,430,640	31,426	2,176	48,440,010	22,261
Pamlico.....	12,334	5,183	275	5.3%	50,813,058	1,754,279	275	9,459,283	34,397	185	1,757,310	9,499	243	802,025	3,301	249	2,394,338	9,616	245	5,180,153	21,143	123	1,884,792	15,324
Pasquotank.....	40,629	16,216	793	4.9%	107,866,638	3,124,143	793	23,509,564	29,646	539	4,420,172	8,201	669	2,075,695	3,103	687	6,197,129	9,021	709	10,523,253	14,842	403	6,789,182	16,889
Pender.....	62,978	26,374	1,593	6.0%	320,514,386	12,393,095	1,593	47,195,391	29,627	1,235	13,034,491	10,554	1,455	5,358,236	3,683	1,486	16,726,892	11,256	1,362	19,886,199	14,601	632	10,582,300	16,744
Perquimans.....	13,251	5,333	322	6.0%	45,258,422	1,381,456	322	9,878,683	30,679	225	2,041,989	9,076	279	817,414	2,967	286	2,670,276	9,337	279	4,086,710	14,648	173	3,121,697	18,404
Person.....	39,486	16,636	752	4.5%	107,356,227	3,992,455	752	21,568,532	28,682	508	4,218,977	8,305	638	2,028,958	3,180	655	5,885,114	8,985	660	8,821,553	13,366	387	6,861,865	17,731
Pitt.....	172,014	69,126	4,185	6.1%	1,082,396,022	44,106,656	4,185	156,376,488	37,366	2,885	24,906,940	8,633	3,462	12,603,277	3,640	3,595	34,759,572	9,669	3,795	89,246,182	23,517	1,699	32,370,734	19,053
Polk.....	19,559	8,517	818	9.6%	187,219,183	4,768,256	818	33,560,513	41,028	383	3,728,299	9,734	566	2,116,478	3,739	584	5,432,029	9,301	720	16,437,818	22,830	496	11,690,666	23,570
Randolph.....	145,044	61,762	2,046	3.3%	495,627,794	21,145,787	2,046	64,886,125	31,714	1,324	9,871,522	7,456	1,790	5,666,104	3,165	1,840	14,762,684	8,023	1,831	34,688,434	18,945	874	15,435,007	17,660
Richmond.....	42,522	17,687	536	3.0%	81,046,591	3,257,759	536	15,002,033	27,989	304	2,085,213	6,859	432	1,252,810	2,900	455	3,201,554	7,036	486	7,108,634	14,627	281	4,691,845	16,697
Robeson.....	116,485	45,057	1,841	4.1%	242,627,075	8,961,746	1,841	52,879,488	28,723	1,047	7,028,458	6,713	1,267	3,394,232	2,679	1,462	9,926,059	6,789	1,716	26,806,236	15,621	996	16,147,193	16,212
Rockingham.....	91,706	38,387	1,347	3.5%	208,970,850	8,042,431	1,347	38,035,205	28,237	836	6,305,631	7,543	1,159	3,215,735	2,775	1,195	9,120,771	7,632	1,181	17,361,041	14,700	664	11,553,393	17,400
Rowan.....	147,799	61,822	2,945	4.8%	651,189,323	25,235,235	2,945	94,152,830	31,970	1,957	15,902,199	8,126	2,553	8,559,664	3,353	2,621	23,120,969	8,821	2,673	49,606,692	18,558	1,298	21,425,169	16,506
Rutherford.....	64,263	26,089	949	3.6%	174,831,539	6,288,424	949	28,847,734	30,398	612	5,409,166	7,839	839	2,731,335	3,255	861	7,471,582	8,678	847	14,010,524	16,541	423	7,365,628	17,413
Sampson.....	59,019	24,401	855	3.5%	195,756,558	8,099,421	855	25,814,058	30,192	493	2,427,547	3,372	745	5,613,818	7,535	781	13,475,731	17,254	425	6,724,509	15,822	425	6,724,509	15,822
Scotland.....	33,292	12,980	713	5.5%	107,072,632	4,146,527	713	20,913,993	29,332	352	2,882,129	5,915	512	1,437,465	2,808	544	3,359,944	6,176	662	9,082,469	13,720	464	8,471,580	18,258
Stanly.....	62,659	26,677	1,248	4.7%	270,066,114	11,164,294	1,248	39,146,872	31,368	866	7,175,532	8,286	1,134	3,696,224	3,336	1,134	10,237,077	9,027	1,124	20,384,730	18,136	500	8,525,065	17,050
Stokes.....	44,884	19,829	678	3.4%	139,827,354	5,788,200	678	20,493,018	30,226	440	3,450,096	7,841	585	1,654,960	2,829	607	4,886,533	8,050	592	9,800,196	16,554	291	5,806,289	19,953
Surry.....	71,401	27,674	861	3.1%	210,714,550	8,538,143	861	28,359,219	32,938	501	4,001,102	7,986	731	2,249,990	3,078	716	5,966,379	7,840	775	14,852,493	19,165	380	7,540,347	19,843
Swain.....	14,284	7,388	136	1.8%	19,777,962	592,386	136	4,210,909	30,963	79	793,685	10,047	107	243,067	2,272	119	910,546	7,652	118	2,311,008	19,585	72	989,355	13,741
Transylvania.....	33,361	13,777	1,062	7.7%	237,892,572	7,591,981	1,062	41,818,282	39,377	620	6,129,113	10,128	931	3,764,525	4,044	951	9,278,837	9,757	952	23,628,610	24,820	544	8,910,835	16,380
Tyrrell.....	3,226	1,457	40	2.7%	7,616,611	266,826	40	1,073,031	26,826	20	619,943	26,826	34	80,345	2,363	34	198,922	5,597	34	482,138	14,181	23	391,971	17,042
Union.....	242,948	101,396	9,877	9.7%	3,415,838,711	140,177,386	9,877	345,301,879	34,960	8,299	99,106,016	11,942	9,063	38,760,888	4,277	9,351	120,681,032	12,906	9,114	181,640,477	19,930	2,687	42,980,370	15,996
Vance.....	42,270	17,781	829	4.7%	188,558,340	6,917,744	829	26,744,001	32,261	463	3,224,725	6,965	618	1,765,503	2,871	634	4,751,755	7,495	728	12,027,452	16,521	524	9,964,794	19,017
Wake.....	1,150,772	508,686	52,204	10.3%	18,165,954,057	751,301,722	52,204	1,945,640,752	37,270	41,681	456,183,091	10,945	46,908	223,463,020	4,764	48,207	609,426,454	12,642	46,174	1,064,511,307	23,054	14,307	271,702,991	18,991
Warren.....	18,850	6,102	269	4.4%	30,137,199	929,844	269	7,794,776	28,977	135	1,062,173	7,868	208	631,937	3,038	213	1,602,585	7,524	239	3,239,289	13,554	181	2,952,902	16,314
Washington.....	10,789	4,487	180	4.0%	15,793,209	445,168	180	4,737,299	26,318	79	405,498	5,133	152	358,834	2,361	156	754,859	4,839	137	1,944,489	11,373	124	2,037,581	16,432
Watauga.....	54,361	19,581	1,465	7.5%	436,685,506	17,906,653	1,465	61,371,250	41,892	971	10,624,919	10,942	1,304	4,522,539	3,468	1,349	13,673,841	10,136	1,315	37,609,662	28,601	576	10,087,747	17,513
Wayne.....	117,662	45,319	1,911	4.2%	387,526,612	15,746,964	1,911	55,385,772	28,983	1,191	8,600,627	7,221	1,569	4,548,163	2,899	1,642	12,485,476	7,604	1,740	28,957,368	16,642	858	13,942,928	16,250
Wilkes.....	65,809	27,703	975	3.5%	258,325,075	9,746,069	975	39,022,073	40,023	557	4,330,778	7,775	855	6,714,594	3,213	879	7,476,594	7,707	868	24,837,530	28,615	421	9,809,949	17,601
Wilson.....	78,559	36,577	1,886	5.2%	334,882,107	13,136,853	1,886	59,780,997	31,697	1,255	10,033,364	7,995	1,552	4,727,7										

TABLE C6. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level														
	<\$20,000					\$20,000 - \$29,999					\$30,000 - \$39,999				
	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]
	[§ 105-153.5(a1)]					[§ 105-153.5(a1)]					[§ 105-153.5(a1)]				
Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]				
Alamance.....	3,605	5,796	14,490,000	37,535,761	67,078	2,601	4,225	10,412,500	65,313,220	701,952	2,631	4,220	8,884,500	91,529,227	1,975,252
Alexander.....	694	1,062	2,655,000	6,776,915	13,166	459	723	1,784,500	11,588,607	124,384	453	753	1,644,000	15,757,990	315,491
Alleghany.....	240	389	972,500	2,115,141	1,132	148	258	639,000	3,714,400	27,835	152	253	571,500	5,326,125	98,971
Anson.....	703	1,111	2,777,500	5,384,252	10,813	449	684	1,682,000	11,265,539	126,777	407	645	1,325,500	14,137,410	315,162
Ashe.....	489	802	2,005,000	4,480,841	17,905	320	521	1,292,500	8,057,016	77,619	275	470	1,071,500	9,523,793	174,703
Avery.....	267	407	1,017,500	2,051,000	31,178	176	311	768,500	4,388,533	32,522	186	320	726,500	6,401,480	120,934
Beaufort.....	1,335	2,122	5,305,000	12,754,581	152,348	726	1,175	2,901,000	18,157,455	192,155	536	876	1,871,000	18,421,272	372,282
Bertie.....	459	687	1,717,500	5,452,313	2,781	377	603	1,486,000	9,361,836	97,110	281	419	849,000	9,709,879	216,490
Bladen.....	898	1,407	3,517,500	9,610,752	14,814	540	843	2,084,500	13,452,530	136,751	500	814	1,733,500	17,347,124	360,667
Brunswick.....	2,195	3,419	8,547,500	21,547,489	47,437	1,372	2,172	5,336,500	34,280,800	342,146	1,308	2,116	4,532,500	45,594,715	959,067
Buncombe.....	3,742	5,917	14,792,500	31,687,960	104,011	2,749	4,289	10,619,000	69,228,136	705,301	2,722	4,272	9,266,000	94,751,551	1,965,336
Burke.....	1,561	2,511	6,277,500	16,494,693	51,583	1,150	1,847	4,537,500	28,852,433	285,538	1,237	2,098	4,541,000	43,186,254	881,958
Cabarrus.....	3,968	6,580	16,450,000	38,717,594	103,346	2,792	4,579	11,260,500	70,007,270	729,746	2,814	4,571	9,641,500	97,996,128	2,085,935
Caldwell.....	1,685	2,651	6,627,500	17,237,175	16,700	1,204	1,896	4,683,000	30,242,129	297,350	1,169	1,873	4,025,500	40,741,951	851,687
Camden.....	134	210	525,000	1,318,609	801	92	134	324,500	2,356,282	23,476	94	155	325,000	3,310,932	58,526
Carteret.....	1,049	1,635	4,087,500	9,781,132	48,283	681	1,060	2,612,500	17,101,844	169,420	571	896	1,949,000	19,777,907	396,786
Caswell.....	484	772	1,930,000	4,840,498	3,203	298	473	1,169,000	7,491,316	69,340	276	457	959,000	9,693,463	188,119
Catawba.....	3,149	5,016	12,540,000	28,992,964	102,084	2,395	3,854	9,459,500	60,239,730	650,682	2,434	3,974	8,415,500	84,879,748	1,815,020
Chatham.....	884	1,418	3,545,000	4,074,523	30,033	701	1,188	2,944,000	17,765,520	179,782	772	1,331	2,873,000	26,707,462	536,161
Cherokee.....	560	873	2,182,500	5,991,689	13,166	338	541	1,340,500	8,481,015	66,618	278	492	1,111,000	9,700,083	166,103
Chowan.....	346	530	1,325,000	3,493,258	3,386	230	374	927,000	5,749,452	57,137	187	287	593,000	6,462,407	137,116
Clay.....	206	349	872,500	2,026,030	1,075	123	214	533,500	3,080,253	17,124	88	160	366,500	3,051,516	47,210
Cleveland.....	2,630	4,338	10,845,000	26,983,428	20,394	1,594	2,710	6,689,000	39,650,196	377,245	1,481	2,512	5,357,500	51,435,247	1,058,010
Columbus.....	1,720	2,747	6,867,500	16,632,162	33,042	1,082	1,729	4,283,000	27,016,933	261,233	754	1,175	2,484,000	26,091,585	537,258
Craven.....	1,983	3,237	8,092,500	20,374,009	17,962	1,303	2,095	5,166,500	32,551,407	322,170	1,163	1,907	4,126,000	40,555,811	809,862
Cumberland.....	9,069	14,877	37,192,500	95,340,774	107,364	5,747	9,487	23,447,500	143,192,702	1,335,052	4,790	7,838	16,713,000	166,256,832	3,260,626
Currituck.....	336	536	1,340,000	3,115,735	6,179	267	427	1,040,500	6,720,849	69,710	221	361	776,000	7,686,223	121,692
Dare.....	452	673	1,682,500	4,440,083	13,920	385	591	1,450,000	9,638,092	99,787	346	525	1,117,000	12,092,433	257,354
Davidson.....	3,490	5,554	13,885,000	35,376,515	49,356	2,389	3,899	9,605,500	60,089,672	613,815	2,453	4,038	8,665,500	85,234,312	1,777,388
Davie.....	683	1,098	2,745,000	6,164,786	35,436	484	819	2,020,500	12,180,865	111,224	464	784	1,704,500	16,115,003	325,898
Duplin.....	1,648	2,737	6,842,500	12,878,640	24,311	1,108	1,829	4,518,000	27,853,814	278,611	984	1,646	3,484,500	34,120,897	738,200
Durham.....	5,599	8,897	22,242,500	57,311,983	65,628	3,730	5,947	14,650,500	93,170,537	990,424	3,556	5,717	11,941,500	123,648,429	2,675,318
Edgecombe.....	1,803	2,930	7,325,000	15,924,844	47,145	1,110	1,781	4,381,000	27,652,404	297,326	829	1,338	2,776,500	28,822,359	639,054
Forsyth.....	8,302	13,480	33,700,000	91,173,474	75,878	5,858	9,625	23,732,500	146,564,431	1,503,314	5,300	8,675	18,311,500	184,194,446	3,911,847
Franklin.....	1,264	2,052	5,130,000	13,053,888	22,638	884	1,500	3,706,000	21,987,089	208,111	897	1,445	3,072,500	31,259,559	671,174
Gaston.....	5,129	8,367	20,917,500	49,859,980	61,769	3,260	5,249	12,902,500	81,771,028	857,318	3,265	5,280	11,149,500	113,586,244	2,403,716
Gates.....	148	227	567,500	1,459,825	6,407	112	182	447,000	2,844,326	21,934	114	182	381,000	3,965,311	58,339
Graham.....	181	294	735,000	1,671,305	122,764	101	167	412,000	2,477,286	17,855	99	172	383,000	3,437,857	58,696
Granville.....	1,120	1,778	4,445,000	10,487,010	10,737	766	1,266	3,121,500	19,172,680	196,514	879	1,378	2,880,500	30,558,191	662,057
Greene.....	503	857	2,142,500	5,287,024	11,627	304	532	1,312,000	7,630,453	89,869	298	476	991,500	10,360,113	227,141
Guilford.....	11,765	18,983	47,457,500	120,383,091	168,998	8,212	13,434	33,153,000	205,317,496	2,087,191	7,284	11,945	25,355,500	252,814,987	5,361,628
Halifax.....	1,644	2,573	6,432,500	14,307,033	19,213	1,005	1,556	3,829,000	25,108,723	267,308	869	1,324	2,711,500	30,041,815	638,656
Harnett.....	2,822	4,683	11,707,500	28,259,112	59,102	1,919	3,237	7,998,000	48,267,967	455,024	1,835	3,126	6,747,500	64,059,550	1,273,012
Haywood.....	1,042	1,626	4,065,000	10,014,199	9,456	727	1,161	2,882,000	18,144,390	164,365	664	1,082	2,400,500	23,229,103	457,901
Henderson.....	1,609	2,570	6,425,000	13,746,818	26,112	1,239	2,061	5,078,500	31,213,251	325,304	1,220	2,080	4,545,500	42,576,318	854,261
Hertford.....	520	830	2,075,000	6,051,532	5,215	392	618	1,527,500	9,818,601	96,359	301	472	975,000	10,380,171	197,840
Hoke.....	1,516	2,587	6,467,500	16,391,250	14,096	945	1,603	3,956,000	23,720,347	264,433	880	1,488	3,169,500	30,559,483	609,922
Hyde.....	117	171	427,500	1,214,123	1,602	65	106	262,000	1,612,541	14,185	46	82	176,500	1,603,405	32,588
Iredell.....	3,043	4,920	12,300,000	24,360,175	90,162	2,052	3,338	8,223,500	51,291,018	539,846	2,060	3,406	7,269,500	71,720,038	1,496,662
Jackson.....	562	853	2,132,500	5,925,341	7,935	355	612	1,513,500	8,857,866	72,938	365	582	1,291,000	12,736,799	244,415

TABLE C6. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level														
	\$40,000 - \$49,999					\$50,000 - \$59,999					\$60,000 - \$74,999				
	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]
	[§ 105-153.5(a1)]					[§ 105-153.5(a1)]					[§ 105-153.5(a1)]				
Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]				
Alamance.....	1,880	3,083	5,630,500	84,220,862	2,344,881	1,360	2,282	3,973,500	74,613,513	2,337,617	1,665	2,888	3,969,500	111,999,697	3,855,083
Alexander.....	370	627	1,185,000	16,568,003	464,285	336	622	1,148,000	18,472,424	567,718	409	707	1,004,000	27,520,096	947,184
Alleghany.....	79	132	254,500	3,482,829	84,216	73	134	258,500	4,035,338	103,469	82	135	192,500	5,517,108	418,635
Anson.....	231	375	683,500	10,266,216	287,740	157	264	453,500	8,574,778	262,743	138	237	319,500	9,313,627	310,821
Ashe.....	193	331	637,000	8,694,955	221,464	163	299	566,000	8,943,746	257,468	219	379	549,000	14,857,552	491,840
Avery.....	126	220	419,500	5,631,342	138,276	99	169	315,500	5,411,223	164,655	135	234	341,000	9,089,132	305,965
Beaufort.....	376	608	1,125,000	16,853,386	463,030	294	483	827,500	16,049,030	502,797	339	588	812,000	22,725,910	771,831
Bertie.....	162	238	436,500	7,186,575	193,354	103	144	236,000	5,642,457	165,035	127	190	243,500	8,472,715	267,165
Bladen.....	323	577	1,076,000	14,455,207	397,523	217	372	654,000	11,914,525	366,792	215	350	474,500	14,288,954	478,475
Brunswick.....	943	1,575	2,923,500	42,319,258	1,126,797	781	1,284	2,254,500	42,945,287	1,286,339	915	1,527	2,096,500	61,468,728	2,013,210
Buncombe.....	2,112	3,475	6,520,000	94,539,048	2,586,669	1,648	2,699	4,845,000	90,216,272	2,764,351	2,008	3,318	4,622,000	134,780,100	4,595,657
Burke.....	934	1,528	2,855,000	41,892,361	1,140,878	645	1,117	2,011,000	35,243,063	1,056,359	811	1,401	1,945,000	54,426,002	1,821,438
Cabarrus.....	2,233	3,729	6,882,500	99,936,837	2,723,490	1,849	3,215	5,619,500	101,680,747	3,144,803	2,219	3,912	5,272,000	149,157,545	5,054,017
Caldwell.....	807	1,350	2,525,000	36,262,520	961,405	631	1,098	1,988,000	34,511,362	1,053,183	756	1,307	1,852,000	50,836,243	1,726,436
Camden.....	103	152	273,000	4,597,420	88,472	85	150	264,500	4,673,063	97,302	145	249	344,000	9,778,004	211,089
Carteret.....	462	737	1,374,500	20,664,454	546,074	391	658	1,154,000	21,569,145	638,660	441	724	1,021,000	29,803,021	965,414
Caswell.....	200	329	616,500	8,979,528	193,085	169	282	500,500	9,242,001	259,253	169	298	407,500	11,354,113	336,724
Catawba.....	1,891	3,262	6,054,000	84,631,568	2,277,506	1,419	2,465	4,353,500	77,754,681	2,423,965	1,639	2,828	3,932,000	109,950,754	3,698,663
Chatham.....	517	882	1,639,500	23,067,187	621,979	424	780	1,387,500	23,251,506	707,731	511	884	1,216,500	34,281,404	1,160,086
Cherokee.....	223	382	724,000	9,953,633	236,055	181	296	549,500	9,909,319	272,767	221	397	565,000	14,844,726	430,230
Chowan.....	128	219	393,500	5,692,759	153,009	92	159	286,000	5,049,062	130,779	107	174	237,000	7,180,786	226,425
Clay.....	89	154	294,500	3,979,176	79,679	68	120	224,500	3,724,213	90,266	70	120	176,500	4,668,612	135,908
Cleveland.....	1,098	1,923	3,568,000	49,168,179	1,311,973	849	1,455	2,550,500	46,494,251	1,383,287	901	1,587	2,193,500	60,852,340	1,964,220
Columbus.....	449	743	1,380,000	20,050,254	529,455	368	597	1,055,500	20,123,159	586,159	388	652	900,500	26,040,918	848,167
Craven.....	922	1,579	2,945,000	41,194,744	1,062,032	719	1,231	2,212,500	39,350,989	1,090,235	815	1,460	2,036,500	54,690,429	1,690,584
Cumberland.....	3,423	5,796	10,666,500	153,037,057	3,875,474	2,351	4,006	6,998,500	128,380,046	3,587,072	2,500	4,369	5,918,500	167,723,689	5,026,423
Currituck.....	212	368	684,000	9,487,432	164,155	190	328	566,500	10,485,696	190,701	247	453	636,500	16,656,904	324,355
Dare.....	286	473	887,500	12,796,239	346,463	243	396	702,000	13,339,724	398,363	332	567	792,000	22,389,268	743,442
Davidson.....	1,800	3,049	5,698,000	80,603,648	2,170,494	1,383	2,357	4,213,500	75,899,715	2,339,403	1,741	3,077	4,299,000	116,902,578	3,992,488
Davie.....	452	757	1,421,500	20,213,808	538,523	318	553	992,000	17,411,839	533,436	393	684	971,500	26,481,474	888,242
Duplin.....	731	1,272	2,368,500	32,668,038	912,911	421	758	1,317,500	23,021,201	716,809	446	819	1,118,000	29,979,552	1,017,811
Durham.....	2,452	3,966	7,205,000	109,758,890	3,088,833	1,831	2,973	4,989,000	100,409,044	3,197,931	2,059	3,389	4,429,500	138,221,841	4,804,397
Edgecombe.....	469	745	1,376,500	20,834,688	579,066	312	495	818,500	17,061,102	551,909	259	440	559,000	17,203,413	597,083
Forsyth.....	3,571	5,981	11,094,500	159,555,710	4,356,229	2,713	4,687	8,198,500	148,846,789	4,582,664	2,877	5,069	6,881,000	193,766,761	6,608,897
Franklin.....	708	1,224	2,268,500	31,788,550	861,594	579	1,029	1,802,000	31,739,563	980,194	711	1,323	1,808,000	47,709,227	1,636,513
Gaston.....	2,361	3,927	7,217,000	105,784,457	2,851,310	1,871	3,111	5,375,000	102,495,086	3,130,306	2,112	3,639	4,950,500	141,746,683	4,739,052
Gates.....	96	178	328,000	4,319,015	61,031	87	149	256,500	4,758,417	75,377	90	156	213,000	6,077,391	88,891
Graham.....	93	157	290,000	4,182,805	89,519	84	164	293,000	4,582,394	112,338	98	168	236,000	6,614,892	211,519
Granville.....	588	994	1,802,500	26,302,756	725,163	498	837	1,412,000	27,258,216	862,368	529	892	1,204,000	35,537,648	1,203,048
Greene.....	174	289	534,000	7,828,491	224,715	133	218	385,000	7,266,938	220,241	140	243	328,500	9,370,849	310,693
Guilford.....	5,147	8,573	15,860,500	229,785,449	6,297,173	3,724	6,327	11,043,000	203,958,916	6,346,492	3,942	6,749	9,153,000	264,805,420	9,077,288
Halifax.....	519	811	1,453,500	23,264,229	615,551	330	495	796,500	18,051,817	561,911	307	499	644,000	20,557,590	649,005
Harnett.....	1,449	2,631	4,918,500	65,037,639	1,640,791	1,130	2,042	3,648,500	62,116,576	1,768,637	1,316	2,444	3,407,000	88,534,282	2,726,813
Haywood.....	539	898	1,681,500	24,135,457	635,428	489	826	1,516,000	26,868,011	827,606	534	871	1,224,500	36,084,454	1,223,621
Henderson.....	1,005	1,730	3,256,500	44,944,758	1,193,060	806	1,400	2,550,500	44,109,417	1,324,270	1,015	1,767	2,503,500	68,265,528	2,291,238
Hertford.....	196	317	573,000	8,792,596	205,454	120	193	324,500	6,541,275	174,942	109	182	231,500	7,298,767	197,447
Hoke.....	645	1,162	2,149,000	28,774,515	706,684	491	899	1,609,500	26,893,313	704,942	507	911	1,250,000	34,043,196	954,548
Hyde.....	38	65	121,000	1,711,236	47,320	[D]	[D]	[D]	[D]	[D]	28	51	71,500	1,858,337	60,042
Iredell.....	1,676	2,811	5,185,000	75,219,290	2,046,744	1,481	2,615	4,621,000	81,208,131	2,485,848	1,706	2,921	4,001,000	115,161,321	3,987,813
Jackson.....	302	501	945,000	13,467,478	341,288	260	452	806,500	14,229,003	406,044	284	499	706,000	19,271,253	643,408

TABLE C6. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level														
	\$75,000 - \$99,999					\$100,000 or more					County Total				
	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]
	[§ 105-153.5(a1)]					[§ 105-153.5(a1)]					[§ 105-153.5(a1)]				
Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]				
Alamance.....	2,058	3,616	3,786,500	178,745,152	6,775,787	1,156	2,018	1,009,000	126,738,901	5,128,207	16,956	28,128	52,156,000	770,696,333	23,185,857
Alexander.....	544	962	1,040,000	47,005,951	1,794,158	268	461	230,500	29,187,984	1,193,249	3,533	5,917	10,691,000	172,877,970	5,419,635
Alleghany.....	99	169	189,000	8,504,090	278,340	53	96	48,000	5,724,296	214,468	926	1,566	3,125,500	38,419,327	1,227,066
Anson.....	155	257	266,500	13,504,809	527,197	89	153	76,500	9,716,369	378,909	2,329	3,726	7,584,500	82,163,000	2,220,162
Ashe.....	257	453	494,000	22,183,985	820,162	151	285	142,500	16,539,716	668,147	2,067	3,540	6,757,500	93,281,604	2,729,308
Avery.....	145	244	265,500	12,583,976	498,825	63	102	51,000	6,886,470	282,987	1,197	2,007	3,905,000	52,443,156	1,575,342
Beaufort.....	441	768	810,000	38,045,823	1,406,096	270	455	227,500	29,630,631	1,248,800	4,317	7,075	13,879,000	172,638,088	5,109,339
Bertie.....	110	184	193,000	9,452,982	335,872	58	91	45,500	6,366,085	260,238	1,677	2,556	5,207,000	61,644,842	1,538,045
Bladen.....	257	444	465,000	22,244,669	833,288	151	250	125,000	16,589,833	676,863	3,101	5,057	10,130,000	119,903,594	3,265,173
Brunswick.....	1,207	2,085	2,185,500	104,674,233	3,770,056	719	1,277	638,500	79,179,205	3,113,755	9,440	15,455	28,515,000	432,009,715	12,658,807
Buncombe.....	2,633	4,382	4,617,000	227,982,933	8,533,951	1,538	2,589	1,294,500	168,489,719	6,846,981	19,152	30,941	56,576,000	911,675,719	28,102,257
Burke.....	945	1,660	1,798,000	81,379,358	3,047,498	494	816	408,000	53,771,036	2,181,260	7,777	12,978	24,373,000	355,245,200	10,466,512
Cabarrus.....	2,939	5,217	5,394,500	254,777,588	9,496,267	2,068	3,734	1,867,000	227,420,309	9,163,089	20,882	35,537	62,387,500	1,039,694,018	32,500,693
Caldwell.....	948	1,641	1,778,000	82,369,913	3,121,500	407	707	353,500	44,433,047	1,813,301	7,607	12,523	23,832,500	336,634,340	9,841,562
Camden.....	194	353	366,000	17,091,490	343,462	126	210	105,000	13,903,422	286,472	973	1,613	2,527,000	57,029,222	1,109,600
Carteret.....	643	1,086	1,161,500	55,901,172	1,970,993	438	768	384,000	48,128,727	1,835,461	4,676	7,564	13,744,000	222,727,402	6,571,091
Caswell.....	219	372	390,500	18,973,230	595,424	122	216	108,000	13,370,754	455,961	1,937	3,199	6,081,000	83,944,903	2,101,109
Catawba.....	2,139	3,765	4,031,000	184,896,863	6,926,473	1,105	1,942	971,000	121,003,670	4,899,231	16,171	27,106	49,756,500	752,349,978	22,793,624
Chatham.....	695	1,212	1,279,500	60,094,705	2,236,648	499	879	440,500	54,801,041	2,238,320	5,003	8,574	15,325,500	244,043,348	7,710,740
Cherokee.....	224	400	446,500	19,151,480	596,449	113	209	104,500	12,398,243	424,152	2,138	3,590	7,023,500	90,430,188	2,205,540
Chowan.....	130	215	221,500	11,365,066	426,769	87	141	70,500	9,596,580	366,456	1,307	2,099	4,053,500	54,589,370	1,501,077
Clay.....	97	168	183,500	8,402,273	262,583	42	72	36,000	4,600,919	145,838	783	1,357	2,687,500	33,532,992	779,683
Cleveland.....	1,122	1,923	2,050,500	97,107,065	3,493,013	570	976	488,000	62,347,733	2,428,940	10,245	17,424	33,742,000	434,038,439	12,037,082
Columbus.....	456	746	789,500	39,148,694	1,396,090	252	401	200,500	27,624,149	1,045,448	5,469	8,790	17,960,500	202,727,854	5,236,852
Craven.....	1,112	2,031	2,156,500	95,989,935	3,276,150	610	1,071	535,500	66,611,006	2,474,272	8,627	14,611	27,271,000	391,318,330	10,743,267
Cumberland.....	2,719	4,769	4,932,000	234,192,716	7,492,341	1,299	2,339	1,169,500	142,053,376	4,747,930	31,898	53,481	107,038,000	1,230,177,192	29,432,282
Currituck.....	355	673	699,500	31,179,028	582,732	292	520	260,000	32,092,775	597,753	2,120	3,666	6,003,000	117,424,642	2,057,277
Dare.....	433	760	818,500	37,260,107	1,335,368	272	497	248,500	29,873,619	1,183,282	2,749	4,482	7,698,000	141,829,565	4,377,979
Davidson.....	2,204	3,771	4,027,000	190,850,972	7,236,895	1,255	2,149	1,074,500	137,622,430	5,632,858	16,715	27,894	51,468,000	782,579,842	23,812,697
Davie.....	571	999	1,066,500	49,223,127	1,864,519	329	575	287,500	36,023,155	1,476,319	3,694	6,269	11,209,000	183,814,057	5,773,597
Duplin.....	501	906	983,000	43,063,665	1,601,190	241	429	214,500	26,246,814	1,082,508	6,080	10,396	20,846,500	229,832,621	6,372,351
Durham.....	2,337	3,831	3,899,000	202,623,584	7,614,730	1,573	2,687	1,343,500	172,939,889	6,955,728	23,137	37,407	70,700,500	998,084,197	29,392,989
Edgecombe.....	259	427	431,000	22,102,364	839,351	138	247	123,500	15,246,471	627,577	5,179	8,403	17,791,000	164,847,645	4,178,511
Forsyth.....	3,753	6,444	6,693,500	324,825,634	12,226,442	2,063	3,647	1,823,500	226,145,605	9,151,080	34,437	57,608	110,435,000	1,475,072,850	42,416,351
Franklin.....	928	1,695	1,737,000	80,414,306	3,033,563	580	1,059	529,500	63,546,429	2,589,544	6,551	11,327	20,053,500	321,498,611	10,003,331
Gaston.....	2,533	4,350	4,550,000	219,766,696	8,115,270	1,419	2,471	1,235,500	155,635,291	6,188,825	21,950	36,394	68,297,500	970,645,465	28,347,566
Gates.....	121	229	245,000	10,582,480	193,571	67	116	58,000	7,342,381	142,041	835	1,419	2,496,000	41,349,146	647,591
Graham.....	102	189	202,000	8,894,773	278,986	42	86	43,000	4,585,082	164,406	800	1,397	2,594,000	36,446,394	1,056,083
Granville.....	701	1,225	1,242,000	60,650,799	2,260,653	408	704	352,000	44,840,103	1,799,367	5,489	9,074	16,459,500	254,807,403	7,719,907
Greene.....	150	268	277,000	13,065,286	487,313	109	185	92,500	11,830,204	480,148	1,811	3,068	6,063,000	72,639,358	2,051,747
Guilford.....	4,832	8,440	8,743,000	417,721,399	15,768,247	2,854	5,001	2,500,500	312,730,196	12,692,579	47,760	79,452	153,266,000	2,007,516,954	57,799,596
Halifax.....	315	537	527,500	27,115,235	1,003,587	170	287	143,500	18,669,414	709,891	5,159	8,082	16,538,000	177,115,856	4,465,122
Harnett.....	1,634	2,964	3,136,000	141,450,362	4,639,419	983	1,775	887,500	107,637,608	3,907,582	13,088	22,902	42,450,500	605,363,096	16,470,380
Haywood.....	692	1,160	1,246,500	60,007,312	2,263,707	383	645	322,500	41,907,952	1,702,343	5,070	8,269	15,338,500	240,390,878	7,284,427
Henderson.....	1,328	2,420	2,624,500	115,027,083	4,223,707	826	1,445	722,500	90,140,204	3,591,395	9,048	15,473	27,706,500	450,023,377	13,829,347
Hertford.....	121	196	198,000	10,476,384	335,346	62	104	52,000	6,744,886	252,991	1,821	2,912	5,956,500	66,104,212	1,465,594
Hoke.....	569	1,035	1,094,500	48,971,614	1,399,652	280	478	239,000	30,533,649	942,363	5,833	10,163	19,935,000	239,887,367	5,596,640
Hyde.....	41	67	71,000	3,565,418	134,022	[D]	[D]	[D]	[D]	[D]	382	640	1,247,000	15,409,374	429,154
Iredell.....	2,279	3,937	4,102,000	197,550,999	7,399,259	1,355	2,407	1,203,500	148,713,787	5,979,175	15,652	26,355	46,905,500	765,224,759	24,025,509
Jackson.....	361	623	669,000	31,107,083	1,131,594	220	377	188,500	24,117,373	944,058	2,709	4,499	8,252,000	129,712,196	3,791,680

TABLE C6. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level														
	<\$20,000					\$20,000 - \$29,999					\$30,000 - \$39,999				
	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]
	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]			Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]			Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]		
[§ 105-153.5(a1)]				[§ 105-153.5(a1)]					[§ 105-153.5(a1)]						
Johnston.....	4,068	6,620	16,550,000	34,575,356	71,371	2,935	4,851	11,917,500	73,360,405	741,081	2,776	4,609	9,818,000	96,787,844	2,042,339
Jones.....	167	282	705,000	923,444	1,439	140	231	569,000	3,475,598	32,485	122	193	408,500	4,263,177	87,230
Lee.....	1,420	2,345	5,862,500	15,621,583	19,220	993	1,685	4,144,500	25,007,842	249,641	1,017	1,693	3,583,500	35,383,568	740,159
Lenoir.....	1,778	2,907	7,267,500	18,307,563	11,417	1,083	1,826	4,508,500	27,265,959	278,716	996	1,614	3,360,000	34,355,535	732,997
Lincoln.....	1,303	2,060	5,150,000	11,931,736	47,787	861	1,396	3,419,500	21,702,969	224,312	903	1,494	3,211,000	31,455,336	642,262
Macon.....	605	986	2,465,000	5,521,826	9,223	453	778	1,931,000	11,458,845	98,736	390	663	1,496,500	13,606,119	250,802
Madison.....	400	647	1,617,500	3,816,194	8,426	244	399	990,500	6,065,851	55,213	230	350	770,000	7,982,194	164,240
Martin.....	594	930	2,325,000	5,280,684	3,135	375	566	1,394,500	9,407,237	102,196	281	431	908,500	9,724,965	209,785
McDowell.....	917	1,470	3,675,000	9,722,895	11,008	560	936	2,297,500	14,088,034	137,915	688	1,130	2,443,000	24,076,247	497,948
Mecklenburg...	21,047	33,439	83,597,500	178,184,951	842,415	14,202	23,269	57,383,000	354,959,892	3,613,935	13,242	21,594	45,501,500	461,701,623	9,759,173
Mitchell.....	274	437	1,092,500	2,710,390	1,883	188	312	772,000	4,705,528	35,452	160	259	584,500	5,598,102	104,002
Montgomery....	638	1,047	2,617,500	6,418,685	4,091	489	830	2,049,500	12,214,576	119,722	395	664	1,426,000	13,679,015	283,511
Moore.....	1,533	2,530	6,325,000	14,511,754	22,117	1,032	1,771	4,359,000	25,659,319	251,565	890	1,492	3,253,500	30,861,200	612,982
Nash.....	2,443	3,953	9,882,500	25,863,786	42,502	1,617	2,600	6,403,000	40,534,398	439,000	1,513	2,447	5,073,500	52,643,591	1,160,170
New Hanover..	3,203	5,077	12,692,500	25,102,109	133,272	2,004	3,209	7,926,500	50,170,197	512,735	1,862	2,911	6,224,000	64,882,111	1,423,450
Northampton...	470	735	1,837,500	5,392,094	3,891	322	497	1,219,500	8,035,112	86,279	258	398	820,000	8,954,641	175,905
Onslow.....	3,629	6,062	15,155,000	36,712,580	45,340	2,712	4,511	11,115,500	67,994,849	591,717	2,448	4,074	9,064,000	85,239,531	1,480,230
Orange.....	1,423	2,273	5,682,500	4,199,343	26,271	996	1,625	4,009,000	24,880,615	244,673	1,056	1,757	3,796,500	36,739,415	735,814
Pamlico.....	245	365	912,500	2,576,863	7,909	149	230	567,000	3,718,295	39,620	118	173	374,500	4,116,944	83,037
Pasquotank.....	1,020	1,666	4,165,000	10,595,929	9,302	620	994	2,439,500	15,401,466	152,432	502	825	1,721,000	17,404,059	324,282
Pender.....	1,109	1,797	4,492,500	10,059,951	13,857	767	1,306	3,222,000	19,198,454	206,941	715	1,188	2,558,000	24,987,360	522,302
Perquimans....	282	446	1,115,000	3,028,382	2,640	150	239	586,500	3,772,090	35,592	133	228	493,500	4,618,118	87,425
Person.....	916	1,504	3,760,000	9,268,471	11,078	492	783	1,929,500	12,271,679	127,202	518	827	1,742,000	18,007,684	380,814
Pitt.....	4,348	6,917	17,292,500	45,440,350	63,760	2,833	4,515	11,135,000	70,711,530	768,851	2,252	3,579	7,473,500	78,049,181	1,678,998
Polk.....	282	496	1,240,000	2,756,044	2,986	156	278	691,000	3,922,922	29,646	154	244	547,000	5,365,334	94,779
Randolph.....	3,108	4,972	12,430,000	32,818,306	42,296	2,308	3,841	9,479,500	58,071,264	578,604	2,313	3,894	8,434,000	80,303,818	1,649,270
Richmond.....	1,646	2,656	6,640,000	16,296,707	17,563	986	1,559	3,831,500	24,579,117	260,107	732	1,180	2,499,000	25,427,100	542,366
Robeson.....	4,913	7,941	19,852,500	54,333,608	56,547	3,015	4,976	12,276,000	75,039,421	748,969	2,141	3,613	7,571,500	74,156,715	1,561,628
Rockingham....	2,109	3,381	8,452,500	21,645,409	26,767	1,408	2,221	5,489,500	35,261,603	350,329	1,313	2,087	4,484,500	45,518,311	921,295
Rowan.....	3,443	5,552	13,880,000	36,833,420	30,886	2,165	3,568	8,788,500	54,223,751	534,569	2,057	3,396	7,277,500	71,777,104	1,500,531
Rutherford.....	1,521	2,458	6,145,000	15,126,575	27,680	922	1,529	3,766,500	23,062,972	224,705	875	1,439	3,140,000	30,327,135	619,034
Sampson.....	1,876	3,103	7,757,500	17,828,878	38,297	1,258	2,105	5,209,500	31,166,770	305,940	1,012	1,715	3,637,500	35,192,795	743,362
Scotland.....	1,456	2,497	6,242,500	15,284,380	28,310	733	1,169	2,883,500	18,208,531	184,786	499	830	1,725,500	17,249,602	369,050
Stanly.....	1,205	1,956	4,890,000	11,238,194	107,291	817	1,369	3,362,000	20,510,097	217,048	790	1,299	2,784,500	27,595,371	584,621
Stokes.....	765	1,203	3,007,500	7,064,519	7,027	518	850	2,096,500	12,965,846	127,763	503	866	1,892,500	17,430,043	340,696
Surry.....	1,384	2,265	5,662,500	13,172,865	22,334	1,031	1,732	4,267,000	25,843,035	287,554	936	1,605	3,565,500	32,496,599	621,933
Swain.....	415	631	1,577,500	5,310,501	7,924	306	510	1,262,500	7,570,894	41,668	273	434	931,000	9,492,110	97,197
Transylvania...	496	792	1,980,000	4,627,282	11,839	336	564	1,397,000	8,420,764	84,581	326	568	1,269,500	11,330,066	218,322
Tyrrell.....	140	200	500,000	912,399	2,112	85	127	313,500	2,088,357	21,313	64	101	212,000	2,193,980	45,797
Union.....	3,126	5,199	12,997,500	9,879,058	213,168	2,236	3,703	9,069,500	56,121,433	564,209	2,344	4,003	8,611,500	81,949,081	1,722,789
Vance.....	1,546	2,482	6,205,000	16,714,869	14,953	1,044	1,694	4,174,500	26,100,429	278,428	912	1,483	3,056,000	31,689,896	696,647
Wake.....	14,045	22,647	56,617,500	116,963,129	864,805	9,969	16,191	39,934,500	249,189,792	2,516,770	9,867	16,131	34,319,500	344,238,824	7,338,343
Warren.....	456	695	1,737,500	5,027,165	3,981	328	510	1,250,000	8,235,655	93,217	301	466	970,000	10,377,636	221,985
Washington....	366	593	1,482,500	4,066,180	2,238	199	299	740,500	4,987,494	55,021	165	246	514,000	5,694,698	124,379
Watauga.....	430	674	1,685,000	3,280,129	5,053	283	448	1,105,000	7,164,093	66,795	290	504	1,149,500	10,134,701	184,441
Wayne.....	2,952	4,838	12,095,000	31,246,697	119,020	2,062	3,440	8,476,500	51,746,860	515,013	1,961	3,283	6,956,000	68,127,251	1,409,612
Wilkes.....	1,443	2,356	5,890,000	13,718,313	12,234	877	1,434	3,549,000	22,138,660	213,419	866	1,454	3,204,500	30,154,779	593,441
Wilson.....	2,446	3,931	9,827,500	24,528,932	33,625	1,564	2,511	6,197,500	39,185,614	411,081	1,501	2,496	5,256,000	52,254,905	1,121,447
Yadkin.....	673	1,097	2,742,500	6,182,403	53,321	437	726	1,798,000	10,982,550	98,031	529	917	2,033,500	18,430,321	354,454
Yancey.....	333	530	1,325,000	2,946,813	10,473	209	342	848,000	5,248,721	43,710	199	312	703,500	6,994,844	140,911
Out-of-State...	10,305	16,755	41,887,500	(1,050,217,990)	1,028,069	7,510	12,043	29,587,000	189,140,063	1,200,206	8,004	13,096	28,842,500	279,903,307	3,725,339
Totals.....	216,065	348,534	871,335,000	905,905,013	6,174,924	146,295	238,623	588,239,000	3,662,929,728	36,248,723	137,180	224,743	479,926,000	4,774,074,824	97,123,017

TABLE C6. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level														
	\$40,000 - \$49,999					\$50,000 - \$59,999					\$60,000 - \$74,999				
	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]
	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]			Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]			Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]		
[§ 105-153.5(a1)]				[§ 105-153.5(a1)]					[§ 105-153.5(a1)]						
Johnston.....	2,393	4,192	7,747,000	107,180,677	2,894,304	2,012	3,554	6,295,500	110,266,734	3,388,374	2,427	4,342	5,958,500	163,282,667	5,520,636
Jones.....	66	124	236,000	2,945,160	76,891	57	107	200,000	3,102,571	89,675	65	132	189,000	4,405,907	140,858
Lee.....	769	1,346	2,482,500	34,434,224	942,594	548	990	1,712,000	29,968,878	920,934	597	1,076	1,469,500	40,182,872	1,334,550
Lenoir.....	584	958	1,757,500	26,099,600	727,637	341	545	945,000	18,598,247	573,187	412	691	932,500	27,628,952	939,420
Lincoln.....	716	1,149	2,116,000	32,125,212	883,103	586	1,010	1,795,500	32,105,628	986,083	786	1,362	1,903,000	53,010,855	1,793,531
Macon.....	324	556	1,071,500	14,447,582	370,099	217	424	805,000	11,830,934	327,105	310	574	803,000	20,876,975	705,907
Madison.....	192	326	626,500	8,652,125	229,152	165	280	517,500	9,066,504	276,603	192	313	450,500	12,942,865	434,357
Martin.....	184	305	567,500	8,224,870	228,697	130	219	382,500	7,150,921	221,436	177	297	406,000	11,737,301	389,118
McDowell.....	492	828	1,569,000	21,982,588	581,700	330	611	1,120,500	18,002,494	544,528	445	770	1,098,500	29,946,603	996,573
Mecklenburg...	9,472	15,874	29,080,500	423,498,120	11,457,052	7,109	11,836	20,198,000	389,736,365	11,956,718	7,726	13,016	17,114,500	518,368,823	17,461,963
Mitchell.....	167	286	551,500	7,517,590	193,512	100	163	310,000	5,501,493	1,163,692	130	233	337,000	8,817,632	292,285
Montgomery....	297	495	911,500	13,222,148	357,211	216	369	659,500	11,832,911	366,976	233	433	591,000	15,678,383	543,582
Moore.....	730	1,226	2,289,000	32,701,971	841,773	597	1,039	1,866,000	32,845,267	939,725	820	1,534	2,160,500	55,422,825	1,662,304
Nash.....	1,023	1,722	3,138,000	45,782,562	1,268,437	757	1,242	2,097,000	41,540,611	1,334,018	797	1,347	1,756,500	53,481,308	1,878,107
New Hanover...	1,411	2,222	4,102,000	63,031,355	1,716,364	1,154	1,807	3,136,500	63,164,846	2,001,611	1,356	2,231	3,019,000	90,899,441	3,281,742
Northampton...	154	245	453,500	6,814,786	150,217	85	123	206,500	4,617,188	123,393	92	135	169,000	6,192,108	177,126
Onslow.....	1,843	3,234	6,132,500	82,549,790	1,800,196	1,550	2,820	5,189,000	85,024,993	2,059,692	1,839	3,390	4,839,500	123,374,703	3,191,810
Orange.....	757	1,251	2,341,000	33,730,098	899,590	654	1,096	1,911,000	35,978,318	1,089,190	695	1,128	1,521,500	46,751,875	1,599,566
Pamlico.....	83	137	255,000	3,750,551	104,548	59	104	180,000	3,253,434	97,597	81	127	175,500	5,444,698	179,063
Pasquotank.....	376	606	1,109,000	16,922,242	380,334	282	462	809,000	15,464,670	364,938	334	569	771,500	22,704,545	588,234
Pender.....	572	957	1,761,500	25,618,905	680,797	441	752	1,336,500	24,042,415	708,747	596	1,063	1,489,000	40,084,303	1,309,539
Perquimans....	104	176	333,500	4,628,041	113,596	69	119	201,500	3,766,156	96,412	105	186	264,500	7,017,796	183,855
Person.....	391	639	1,166,000	17,474,283	490,891	291	494	871,500	15,817,591	471,217	331	578	790,000	22,146,857	752,061
Pitt.....	1,431	2,335	4,251,500	63,919,784	1,769,796	1,161	1,867	3,150,500	63,645,570	2,026,580	1,165	1,890	2,532,500	78,532,373	2,717,491
Polk.....	151	279	524,000	6,835,458	168,571	112	190	359,000	6,093,010	163,524	146	293	426,000	9,839,876	276,734
Randolph.....	1,612	2,782	5,207,000	72,223,472	1,933,584	1,323	2,311	4,151,000	72,509,564	2,211,279	1,558	2,747	3,875,500	104,608,115	3,530,790
Richmond.....	491	822	1,509,500	21,955,320	600,249	319	556	955,500	17,449,841	532,893	344	589	794,500	23,111,667	769,474
Robeson.....	1,443	2,507	4,560,000	64,553,265	1,779,155	913	1,578	2,677,000	50,009,260	1,543,358	832	1,399	1,812,500	55,653,030	1,866,444
Rockingham....	879	1,464	2,729,500	39,358,293	1,019,313	700	1,177	2,078,500	38,377,758	1,136,698	779	1,311	1,816,500	52,391,970	1,734,847
Rowan.....	1,612	2,725	5,056,000	72,060,289	1,962,702	1,210	2,110	3,747,500	66,462,902	2,037,342	1,321	2,329	3,228,500	88,554,961	2,968,154
Rutherford.....	665	1,208	2,265,500	29,765,324	764,046	518	933	1,712,500	28,398,697	799,150	550	961	1,371,000	37,052,676	1,172,637
Sampson.....	788	1,382	2,535,500	35,380,000	983,578	600	1,044	1,794,500	32,739,798	1,031,061	532	960	1,301,500	35,682,494	1,219,473
Scotland.....	350	564	1,028,000	15,656,438	429,997	230	403	673,000	12,615,959	406,479	228	375	494,000	15,286,794	500,199
Stanly.....	683	1,174	2,186,000	30,580,352	828,420	523	937	1,690,500	28,634,271	878,313	640	1,175	1,656,500	42,978,066	1,457,069
Stokes.....	426	776	1,476,500	18,993,484	484,676	340	599	1,096,000	18,665,291	552,473	441	758	1,072,000	29,785,478	999,300
Surry.....	695	1,193	2,251,500	31,248,589	807,545	495	920	1,710,000	27,057,303	785,960	671	1,158	1,654,500	44,946,993	1,488,102
Swain.....	255	427	780,000	11,407,073	146,282	161	268	447,000	8,867,115	116,041	189	332	433,500	12,727,450	219,842
Transylvania...	229	417	795,500	10,226,353	261,942	197	342	630,000	10,852,747	333,364	230	404	578,000	15,553,996	528,837
Tyrrell.....	47	82	150,500	2,081,781	65,721	[D]	[D]	[D]	[D]	[D]	39	58	78,500	2,618,756	88,639
Union.....	1,948	3,555	6,600,500	87,491,233	2,314,931	1,721	3,060	5,414,500	94,635,181	2,868,894	2,237	3,982	5,460,000	151,274,398	5,020,400
Vance.....	547	906	1,662,000	24,421,571	685,403	347	589	988,500	18,906,117	583,293	303	492	636,500	20,247,994	705,814
Wake.....	7,712	12,719	23,390,000	345,613,001	9,402,926	6,325	10,331	17,747,500	346,918,037	10,850,008	7,913	13,420	18,009,500	532,315,511	18,178,813
Warren.....	174	275	501,000	7,792,420	213,436	96	166	269,000	5,226,362	161,884	108	190	256,500	7,246,301	240,661
Washington....	126	203	372,000	5,608,118	162,903	69	115	195,500	3,747,428	113,084	56	96	131,000	3,706,482	119,194
Watauga.....	268	479	915,500	12,049,348	303,723	231	398	736,000	12,740,054	378,394	343	598	862,500	23,150,574	777,307
Wayne.....	1,321	2,287	4,233,500	58,972,371	1,571,859	962	1,676	2,915,000	52,713,896	1,578,586	978	1,768	2,431,000	65,374,773	2,119,090
Wilkes.....	707	1,215	2,297,500	31,633,848	821,101	545	930	1,724,000	30,057,188	891,962	648	1,134	1,618,500	43,578,800	1,468,940
Wilson.....	911	1,561	2,860,500	40,694,172	1,130,838	629	1,115	1,919,500	34,440,520	1,077,104	662	1,184	1,578,000	44,591,938	1,544,225
Yadkin.....	415	738	1,400,500	18,626,392	497,709	314	583	1,077,500	17,164,118	501,277	355	635	892,500	23,798,019	809,569
Yancey.....	191	307	577,500	8,651,458	225,127	134	241	452,500	7,322,780	215,391	190	333	480,500	12,738,228	433,319
Out-of-State...	7,197	12,389	23,155,000	323,199,542	5,522,725	6,497	11,270	20,275,500	356,599,668	6,558,959	8,548	15,142	21,193,500	575,304,886	10,573,585
Totals.....	102,157	172,510	319,471,500	4,572,915,761	119,055,253	79,440	135,649	238,419,500	4,354,731,132	127,314,708	92,279	159,968	219,145,000	6,203,213,727	197,614,480

TABLE C6. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF CHILD DEDUCTION CLAIMED BY FAGI LEVEL BY COUNTY

County	FAGI Level														
	\$75,000 - \$99,999					\$100,000 or more					County Total				
	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]	CHILD DEDUCTION			FAGI [includes deficit] [\$]	Net Tax Liability [\$]
	Return Count	Qualifying Child Count	Deduction Claimed Amount [\$]			[§ 105-153.5(a1)]		Return Count			Qualifying Child Count	Deduction Claimed Amount [\$]	[§ 105-153.5(a1)]		
Johnston.....				3,495	6,289	6,516,000	302,591,743		11,281,418	2,159			3,882	1,941,000	237,003,564
Jones.....	74	119	127,500	6,371,977	230,574	40	67	33,500	4,321,470	165,627	731	1,255	2,468,500	29,809,304	824,779
Lee.....	768	1,356	1,422,000	66,107,774	2,397,921	365	623	311,500	39,979,007	1,579,857	6,477	11,114	20,988,000	286,685,748	8,184,876
Lenoir.....	407	697	751,500	35,136,421	1,353,830	236	384	192,000	25,988,352	1,076,258	5,837	9,622	19,714,500	213,380,629	5,693,462
Lincoln.....	1,074	1,890	1,993,500	93,309,289	3,498,599	702	1,267	633,500	76,934,227	3,087,443	6,931	11,628	20,222,000	352,575,252	11,163,120
Macon.....	348	616	659,500	30,271,444	1,088,036	184	359	179,500	19,939,811	791,897	2,831	4,956	9,411,000	127,953,536	3,641,805
Madison.....	246	405	439,000	21,402,235	817,871	136	244	122,000	14,852,332	602,665	1,805	2,964	5,533,500	84,780,300	2,588,527
Martin.....	196	318	335,500	17,225,888	659,040	86	157	78,500	9,415,584	387,452	2,023	3,223	6,398,000	78,167,450	2,200,859
McDowell.....	497	848	914,000	42,913,866	1,627,306	252	434	217,000	27,498,299	1,109,341	4,181	7,027	13,334,500	188,231,026	5,506,319
Mecklenburg...	8,654	14,693	14,710,500	746,442,333	27,205,707	5,185	8,961	4,480,500	569,462,099	22,495,582	86,637	142,682	272,066,000	3,642,354,206	104,792,545
Mitchell.....	198	330	367,500	16,944,325	637,288	101	178	89,000	10,915,509	441,314	1,318	2,198	4,104,000	62,710,569	1,869,428
Montgomery....	238	398	424,000	20,552,399	782,022	101	194	97,000	10,992,203	480,991	2,607	4,430	8,776,000	104,590,320	2,938,106
Moore.....	1,116	2,021	2,113,000	97,131,084	3,037,115	747	1,416	709,500	81,742,289	2,663,621	7,465	13,029	23,075,500	370,875,709	10,031,202
Nash.....	900	1,508	1,573,000	77,429,554	2,931,085	495	869	434,500	54,234,973	2,220,365	9,545	15,688	30,358,000	391,510,783	11,273,684
New Hanover...	1,909	3,210	3,305,000	166,093,996	6,227,788	1,256	2,126	1,063,000	137,801,004	5,472,086	14,155	22,793	41,468,500	661,145,059	20,769,048
Northampton...	78	140	140,500	6,714,274	215,076	59	107	53,500	6,468,846	227,558	1,518	2,380	4,900,000	53,189,049	1,159,445
Onslow.....	2,191	4,045	4,360,500	189,928,550	5,349,379	1,047	1,915	957,500	114,553,148	3,533,068	17,259	30,051	56,813,500	785,378,144	18,051,432
Orange.....	1,015	1,729	1,771,000	88,119,939	3,330,376	746	1,216	608,000	81,947,055	3,281,164	7,342	12,075	21,640,500	352,346,658	11,206,644
Pamlico.....	92	145	152,000	8,004,646	301,621	53	96	48,000	5,746,764	233,362	880	1,377	2,664,500	36,612,195	1,046,757
Pasquotank.....	419	719	759,500	36,310,343	973,511	203	343	171,500	22,156,422	635,569	3,756	6,184	11,946,000	156,959,676	3,428,602
Pender.....	756	1,322	1,402,000	65,768,007	2,286,432	575	1,023	511,500	63,087,433	2,369,144	5,531	9,408	16,773,000	272,846,828	8,097,759
Perquimans....	123	223	242,500	10,772,565	332,970	88	155	77,500	9,595,449	347,862	1,054	1,772	3,314,500	47,198,597	1,200,352
Person.....	418	719	757,000	36,213,370	1,346,784	276	468	234,000	30,364,500	1,231,600	3,633	6,012	11,250,000	161,564,435	4,811,647
Pitt.....	1,562	2,658	2,769,500	135,985,484	5,160,790	1,017	1,725	862,500	111,526,190	4,593,448	15,769	25,486	49,467,500	647,810,462	18,779,714
Polk.....	181	338	377,000	15,715,186	505,638	98	164	82,000	10,750,299	364,668	1,280	2,282	4,246,000	61,278,129	1,606,546
Randolph.....	1,882	3,314	3,559,000	163,028,638	6,177,588	997	1,681	840,500	109,181,587	4,482,991	15,101	25,542	47,976,500	692,744,764	20,606,402
Richmond.....	349	584	615,500	30,030,291	1,091,711	202	356	178,000	22,143,161	864,746	5,069	8,302	17,023,500	180,993,204	4,679,109
Robeson.....	851	1,482	1,490,500	72,985,702	2,655,422	394	708	354,000	43,100,521	1,724,714	14,502	24,204	50,594,000	489,831,522	11,936,237
Rockingham....	1,004	1,719	1,832,000	86,667,965	3,126,381	557	972	486,000	60,826,840	2,389,521	8,749	14,332	27,369,000	380,048,149	10,705,151
Rowan.....	1,714	2,972	3,125,000	147,998,150	5,593,968	888	1,552	776,000	97,081,059	3,942,266	14,410	24,204	45,879,000	634,991,636	18,570,418
Rutherford.....	646	1,101	1,184,000	55,671,594	1,940,826	326	562	281,000	35,587,400	1,313,795	6,023	10,191	19,865,500	254,992,373	6,861,873
Sampson.....	592	1,063	1,109,000	51,104,457	1,944,417	312	532	266,000	34,052,343	1,382,787	6,970	11,904	23,611,000	273,147,535	7,648,915
Scotland.....	244	412	417,000	20,936,119	739,374	127	220	110,000	13,944,380	540,303	3,867	6,470	13,573,500	129,182,203	3,198,498
Stanly.....	908	1,654	1,774,500	78,451,031	2,959,365	552	996	498,000	60,411,329	2,475,681	6,118	10,560	18,842,000	300,398,711	9,507,808
Stokes.....	627	1,062	1,156,500	54,403,991	2,018,046	348	596	298,000	38,068,282	1,547,087	3,968	6,710	12,095,500	197,376,934	6,077,068
Surry.....	786	1,365	1,473,500	67,615,870	2,533,284	388	665	332,500	42,361,235	1,694,929	6,386	10,903	20,917,000	284,742,489	8,241,641
Swain.....	159	305	312,000	13,623,442	267,871	83	146	73,000	9,025,383	233,214	1,841	3,053	5,816,500	78,023,968	1,130,039
Transylvania...	276	488	533,000	23,895,615	882,086	133	223	111,500	14,549,537	592,714	2,223	3,798	7,294,500	99,456,360	2,913,685
Tyrrell.....	34	60	68,500	2,903,811	104,404	[D]	[D]	[D]	[D]	[D]	450	697	1,406,500	15,774,639	437,517
Union.....	3,261	6,108	6,333,000	283,488,766	10,306,265	2,271	4,267	2,133,500	249,626,992	9,811,787	19,144	33,877	56,620,000	1,014,466,142	32,822,443
Vance.....	246	423	416,000	21,035,687	794,765	129	213	106,500	14,231,997	565,048	5,074	8,282	17,245,000	173,348,560	4,324,351
Wake.....	10,860	18,696	19,025,500	941,698,441	35,157,650	8,050	14,088	7,044,000	885,333,751	35,325,027	74,741	124,223	216,088,000	3,762,270,486	119,634,342
Warren.....	91	163	161,500	7,812,885	286,569	38	78	39,000	4,087,504	159,329	1,592	2,543	5,184,500	55,805,928	1,381,062
Washington....	78	128	133,000	6,736,246	247,378	27	41	20,500	2,949,822	121,487	1,086	1,721	3,589,000	37,496,468	945,684
Watauga.....	465	845	909,000	40,292,791	1,508,117	287	524	262,000	31,457,523	1,295,256	2,597	4,470	7,624,500	140,269,213	4,519,086
Wayne.....	1,146	1,994	2,109,000	98,839,605	3,474,818	559	992	496,000	61,059,159	2,305,088	11,941	20,278	39,712,000	488,080,612	13,093,086
Wilkes.....	776	1,340	1,447,000	66,984,377	2,534,201	397	705	352,500	43,373,132	1,770,877	6,259	10,568	20,083,000	281,639,097	8,306,175
Wilson.....	798	1,388	1,449,000	69,002,752	2,645,437	475	829	414,500	51,954,143	2,132,276	8,986	15,015	29,502,500	356,652,976	10,096,033
Yadkin.....	489	825	893,000	42,084,446	1,586,957	243	417	208,500	26,611,837	1,093,431	3,455	5,938	11,046,000	163,880,086	4,994,749
Yancey.....	236	406	441,500	20,541,487	769,327	117	194	97,000	12,873,150	518,376	1,609	2,665	4,925,500	77,317,481	2,356,634
Out-of-State...	11,630	21,049	22,148,000	1,010,168,951	19,004,483	7,524	13,897	6,948,500	825,678,855	15,435,612	67,215	115,641	194,037,500	2,509,777,282	63,048,978
Totals.....	116,711	203,950	213,072,500	10,104,725,663	350,153,402	70,336	124,054	62,029,500	7,713,072,013	286,145,996	960,463	1,608,031	2,991,638,000	42,291,567,861	1,219,830,503

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 related forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Information displayed in this table may differ from alternative information for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Qualifying child count reflects the number of dependent children reported on the D-400 form for whom the child deduction was claimed; the count does not include the number of dependent children reported on the D-400 form for whom the deduction was not claimed because the taxpayer did not meet the statutory FAGI threshold for applicable filing status.

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

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the tax year for which the return is filed. Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the tax year, but who filed the D-400 form using a North Carolina address. Out-of-state category also includes returns for which county designation is indeterminable.

TABLE C7. TAX YEAR 2021 INDIVIDUAL INCOME TAX: RETIREMENT BENEFITS CLAIMED ON FORM D-400 SCHEDULE S PART B BY COUNTY

County	2021 Population	Total Returns Filed	DEDUCTIONS CLAIMED FOR CERTAIN RETIREMENT BENEFITS																	
			SOCIAL SECURITY ACT, TITLE II RAILROAD RETIREMENT ACT, 1937: TIER 1, TIER 2 [includes railroad unemployment insurance/sickness benefits] § 105-153.5(b)(3)						BAILEY v. STATE EMORY v. STATE PATTON v. STATE § 105-153.5(b)(5)						ARMED FORCES OF US SPECIFIC MILITARY RETIREMENT PAYMENTS § 105-153.5(b)(5a)†					
			Return Count	FAGI [S]	Per Return FAGI [S]	Social Security/ Railroad Retirement Benefit Claimed		Per Return Net Tax [S]	Return Count	FAGI [S]	Per Return FAGI [S]	Bailey v. State Emory v. State Patton v. State Benefit Claimed		Per Return Net Tax [S]	Return Count	FAGI [S]	Per Return FAGI [S]	Armed Forces of US Specific Military Retirement Payments Benefit Claimed		Per Return Net Tax [S]
						Amount [S]	Avg [S]					Amount [S]	Avg [S]					Amount [S]	Avg [S]	
Alamance.....	174,212	74,007	11,935	1,136,550,327	95,228	196,886,454	16,497	3,110	2,811	247,983,513	88,219	94,289,792	33,543	2,583	201	19,786,293	98,439	5,258,248	26,160	3,797
Alexander.....	36,325	15,744	2,718	234,859,234	86,409	41,090,577	15,118	2,872	591	45,601,291	77,160	17,520,786	29,646	2,571	43	5,368,628	124,852	1,442,013	33,535	[D]
Alleghany.....	11,120	4,568	1,122	110,613,810	98,586	17,433,382	15,538	3,286	346	27,881,592	80,583	11,968,171	34,590	2,272	[D]	[D]	[D]	[D]	[D]	[D]
Anson.....	21,586	8,842	1,293	94,244,366	72,888	18,228,583	14,098	1,908	417	29,561,420	70,891	11,919,324	28,584	2,271	21	1,936,393	92,209	475,317	22,634	3,353
Ashe.....	26,701	11,183	2,507	234,813,627	93,663	39,588,328	15,791	3,131	717	60,468,929	84,336	25,246,885	35,212	2,681	59	5,940,618	100,688	1,634,014	27,695	[D]
Avery.....	17,951	6,457	1,402	144,833,534	103,305	22,820,482	16,277	3,747	366	26,199,852	71,584	11,846,854	32,368	2,144	26	4,792,791	184,338	982,992	37,807	3,005
Beaufort.....	44,561	20,014	4,638	429,344,887	92,571	79,742,167	17,193	2,978	1,343	125,316,905	93,311	47,303,412	35,222	3,215	114	11,464,991	100,570	3,563,926	31,263	[D]
Bertie.....	17,214	6,869	1,196	89,948,014	75,207	16,266,139	13,600	2,217	490	34,375,539	70,154	13,826,154	28,217	2,418	21	1,327,800	63,229	411,343	19,588	2,862
Bladen.....	29,402	11,813	2,007	171,712,703	85,557	29,918,944	14,907	2,968	775	63,047,726	81,352	22,271,220	28,737	3,543	76	5,796,472	76,269	1,952,983	25,697	3,426
Brunswick.....	143,550	68,690	23,736	2,607,054,078	109,835	500,259,610	21,076	3,372	4,761	551,318,819	115,799	251,789,801	52,886	3,043	595	75,643,373	127,132	21,290,874	35,783	3,467
Buncombe.....	271,454	123,477	23,066	2,966,859,250	128,625	427,825,617	18,548	4,638	4,911	478,336,129	97,401	193,391,783	39,379	3,187	355	39,252,122	110,569	12,250,257	34,508	3,255
Burke.....	87,812	34,894	6,348	536,445,601	84,506	94,507,435	14,888	2,809	2,147	151,304,664	70,473	63,064,422	29,373	2,333	98	8,421,433	85,933	2,621,383	26,749	3,543
Cabarrus.....	231,230	96,933	12,470	1,426,730,588	114,413	212,466,996	17,038	3,671	2,639	252,756,900	95,778	88,136,351	33,398	3,521	385	39,827,423	103,448	10,107,118	26,252	3,039
Caldwell.....	80,820	32,344	5,077	412,726,212	81,293	74,579,803	14,690	2,528	1,232	100,067,349	81,223	37,650,409	30,560	2,690	90	8,249,906	91,666	2,460,218	27,336	2,271
Camden.....	10,663	4,630	912	82,468,420	90,426	14,014,507	15,367	2,292	550	52,079,949	94,691	20,661,124	37,566	2,524	178	22,201,158	124,726	6,035,888	33,909	4,495
Carteret.....	68,284	31,196	8,155	964,845,440	118,313	142,048,576	17,419	4,339	3,677	346,704,844	94,920	146,100,150	39,734	3,351	563	73,154,940	129,938	19,964,201	35,460	[D]
Caswell.....	22,402	8,824	1,693	123,566,008	72,986	23,367,875	13,803	2,072	425	30,081,744	70,781	12,681,371	29,839	2,171	24	1,868,375	77,849	581,349	24,223	4,730
Catawba.....	161,736	75,687	12,249	1,336,485,404	109,110	205,040,803	16,739	3,994	2,607	256,599,779	98,427	86,269,774	33,092	3,690	242	27,548,272	113,836	6,952,518	28,729	5,488
Chatham.....	77,420	35,463	9,079	1,389,905,434	153,090	200,670,355	22,103	5,656	2,212	278,705,178	125,997	103,636,721	46,852	4,003	172	28,009,437	162,846	6,468,503	37,608	2,799
Cherokee.....	28,964	11,411	2,870	214,908,408	74,881	41,753,963	14,548	2,065	573	39,654,522	69,205	19,283,447	33,653	1,765	88	7,357,424	83,607	2,250,200	25,570	3,951
Chowan.....	13,707	6,011	1,362	128,683,919	94,482	22,494,039	16,515	2,958	489	41,092,313	84,033	18,695,882	38,233	2,426	67	6,568,443	98,036	1,862,773	27,803	[D]
Clay.....	11,258	4,714	1,340	130,879,955	97,672	22,912,452	17,099	3,174	270	21,940,443	81,261	9,578,066	35,474	2,111	39	3,582,735	91,865	1,493,374	38,292	3,123
Cleveland.....	100,934	41,520	6,739	577,301,370	85,666	103,646,171	15,380	2,726	1,799	149,241,439	82,958	55,850,240	31,045	2,584	118	11,351,252	96,197	2,749,721	23,303	1,827
Columbus.....	50,369	19,544	3,249	266,971,222	82,170	47,321,041	14,565	2,628	1,020	74,492,399	73,032	31,481,233	30,864	2,435	57	3,452,453	60,569	1,365,436	23,955	3,450
Craven.....	101,988	42,160	9,552	1,009,710,236	105,707	161,526,064	16,910	3,325	4,349	395,534,231	90,948	167,269,351	38,462	3,077	974	105,847,176	108,673	29,159,592	29,938	3,532
Cumberland.....	342,082	120,978	17,028	1,570,808,502	92,249	258,744,500	15,195	3,155	11,280	1,034,144,117	91,679	385,797,440	34,202	3,616	4,134	406,937,005	98,437	119,832,009	28,987	2,688
Currituck.....	29,602	12,183	2,406	235,297,116	97,796	41,658,065	17,314	2,719	970	102,999,204	106,185	39,605,120	40,830	2,274	425	56,268,855	132,397	13,370,727	31,461	3,714
Dare.....	37,481	19,292	4,493	567,820,277	126,379	85,181,958	18,959	4,317	1,265	153,753,094	121,544	62,681,813	49,551	3,794	128	17,735,682	138,560	5,178,059	40,454	2,533
Davidson.....	170,907	72,699	12,260	1,051,878,049	85,798	195,826,129	15,973	2,725	2,860	225,066,949	83,980	83,405,706	31,122	2,696	178	15,141,833	85,066	4,574,948	25,702	3,864
Davie.....	43,280	19,151	4,088	469,781,711	114,917	74,831,649	18,305	4,209	806	76,433,487	94,831	26,837,564	33,297	2,991	74	7,641,281	103,261	2,032,725	27,469	2,924
Duplin.....	48,754	19,960	2,983	242,232,457	81,204	44,574,605	14,943	2,603	1,129	85,541,923	75,768	35,796,442	31,706	2,725	100	8,548,375	85,484	2,693,096	26,931	3,676
Durham.....	327,957	141,447	19,116	2,500,034,481	130,782	388,192,589	20,307	4,649	4,580	494,112,640	107,885	187,398,020	40,917	3,555	367	41,086,465	111,952	10,265,479	27,971	2,464
Edgecombe.....	48,311	18,596	2,895	233,582,085	80,685	42,610,845	14,719	2,561	879	64,122,724	72,950	25,995,794	29,574	2,140	43	2,789,577	64,874	842,669	19,597	3,749
Forsyth.....	384,063	164,946	28,098	3,344,457,748	119,028	505,145,391	17,978	4,363	5,197	507,719,608	97,695	179,515,247	34,542	3,435	486	48,462,227	99,717	11,907,319	24,501	3,363
Franklin.....	71,220	28,531	4,415	402,673,376	91,206	71,103,258	16,105	3,086	1,272	103,073,181	81,032	42,300,459	33,255	2,465	141	13,299,407	94,322	3,419,931	24,255	3,230
Gaston.....	232,789	97,348	14,065	1,287,637,031	91,549	228,566,958	16,251	3,022	3,016	260,171,916	86,264	96,094,671	31,862	2,753	312	29,096,294	93,257	7,895,697	25,307	2,805
Gates.....	10,393	4,417	763	58,485,388	76,652	10,007,795	13,116	1,907	339	28,198,863	83,182	4,855,381	32,022	2,448	53	5,266,286	99,364	1,516,032	28,604	[D]
Graham.....	8,044	3,094	550	37,834,966	68,791	6,914,413	12,572	1,908	151	10,198,607	67,540	4,772,343	31,605	3,078	[D]	[D]	[D]	[D]	[D]	[D]
Granville.....	61,150	25,035	4,135	361,782,838	87,493	64,231,856	15,534	2,827	1,610	127,974,288	79,487	50,623,767	31,443	2,887	104	10,662,909	102,528	2,887,683	27,766	3,248
Greene.....	20,124	6,676	1,098	100,445,270	91,480	15,548,028	14,160	3,325	456	36,962,152	81,057	12,636,973	27,713	3,215	48	4,231,413	88,154	1,198,555	24,970	3,290
Guilford.....	542,451	230,167	35,177	4,260,457,087	121,115	642,776,533	18,273	4,332	8,052	805,610,239	100,051	288,622,188	35,845	3,575	616	61,183,982	99,325	16,613,988	26,971	2,617
Halifax.....	48,214	19,569	3,384	284,224,213	83,991	51,452,356	15,205	2,673	1,181	88,061,760	74,565	38,449,504	32,557	2,338	71	6,249,106	88,016	1,918,038	27,015	3,938
Harnett.....	136,820	48,564	6,587	580,148,519	88,075	99,070,390	15,040	2,909	2,904	266,833,619	91,885	94,859,208	32,665	3,645	129	138,657,255	113,747	37,302,340	30,601	2,557
Haywood.....	62,495	27,598	6,203	555,833,462	89,607	100,305,666	16,171	2,858	1,438	120,717,988	83,949	48,871,543	33,986	2,657	221	19,162,230	86,707	6,451,245	29,191	3,297
Henderson.....	116,710	53,100	13,456	1,411,321,792	104,884	248,805,778	18,490	3,391	2,425	243,554,793	100,435	100,025,054	41,247	3,038	310	34,523,453	111,366	9,737,752	31,412	2,266
Hertford.....	19,803	7,335	1,319	108,463,625	82,232	18,868,946	14,305	2,415	472	33,007,881	69,932	13,363,661	28,313	1,998	43	3,354,368	78,009	988,998	23,000	3,398
Hoke.....	53,773	18,613	2,026	144,800,694	71,471	26,443,685	13,052	1,932	1,234	102,933,093	83,414	39,661,456	32,141	2,903	754	74,781,057	99,179	22,002,041	29,180	[D]
Hyde.....	4,603	1,750	361	33,899																

TABLE C7. TAX YEAR 2021 INDIVIDUAL INCOME TAX: RETIREMENT BENEFITS CLAIMED ON FORM D-400 SCHEDULE S PART B BY COUNTY-Continued

County	2021 Population	Total Returns Filed	DEDUCTIONS CLAIMED FOR CERTAIN RETIREMENT BENEFITS																	
			SOCIAL SECURITY ACT, TITLE II RAILROAD RETIREMENT ACT, 1937: TIER 1, TIER 2 [includes railroad unemployment insurance/sickness benefits] § 105-153.5(b)(3)						BAILEY v. STATE EMORY v. STATE PATTON v. STATE § 105-153.5(b)(5)						ARMED FORCES OF US SPECIFIC MILITARY RETIREMENT PAYMENTS § 105-153.5(b)(5a)†					
			Return Count	FAGI [S]	Per Return Avg [S]	Social Security/ Railroad Retirement Benefit Claimed		Per Return Net Tax Avg [S]	Return Count	FAGI [S]	Per Return Avg [S]	Bailey v. State Emory v. State Patton v. State Benefit Claimed		Per Return Net Tax Avg [S]	Return Count	FAGI [S]	Per Return Avg [S]	Armed Forces of US Specific Military Retirement Payments Benefit Claimed		Per Return Net Tax Avg [S]
						Amount [S]	Avg [S]					Amount [S]	Avg [S]					Amount [S]	Avg [S]	
Johnston	226,661	92,955	12,826	1,172,571,166	91,421	206,927,787	16,133	3,037	3,989	341,604,124	85,637	130,903,677	32,816	3,070	572	58,295,525	101,915	15,499,152	27,096	3,715
Jones	9,202	3,429	701	56,335,086	80,364	9,569,080	13,651	2,639	337	25,920,941	76,917	10,697,806	31,744	3,623	51	4,903,122	96,140	1,502,938	29,469	4,109
Lee	64,068	25,804	4,202	490,375,321	116,700	69,715,161	16,591	4,553	1,244	117,353,097	94,335	41,529,514	33,384	3,401	254	28,513,931	112,260	7,473,404	29,423	1,987
Lenoir	54,851	22,298	3,859	340,752,295	88,301	54,775,589	14,194	3,071	1,656	109,899,561	66,364	46,279,585	27,947	2,301	78	5,184,957	66,674	1,610,826	20,652	5,099
Lincoln	89,556	36,891	6,694	681,649,130	101,830	122,372,810	18,281	3,325	1,257	120,549,486	95,903	44,020,232	35,020	3,108	131	18,941,806	144,594	4,288,448	32,736	3,123
Macon	37,347	15,430	3,804	984,325,253	258,761	62,127,583	16,332	9,121	811	64,791,073	79,890	26,182,499	32,284	2,936	111	9,672,570	87,140	3,404,721	30,673	2,822
Madison	21,446	9,005	1,646	137,261,267	83,391	24,768,319	15,048	2,612	435	31,387,742	72,156	14,605,344	33,576	2,189	37	3,611,368	97,605	1,103,989	29,838	[D]
Martin	21,661	8,800	1,720	122,010,248	70,936	23,776,657	13,824	1,964	656	43,346,796	66,077	17,548,890	26,751	1,944	25	1,407,596	56,304	491,807	19,672	3,819
McDowell	44,688	18,189	3,143	257,246,780	81,848	46,413,799	14,767	2,626	853	64,849,294	76,025	27,698,498	32,472	2,304	61	7,053,903	115,638	1,875,755	30,750	3,974
Mecklenburg	1,121,482	497,752	52,712	7,849,420,904	148,911	1,024,991,181	19,445	5,576	8,598	895,180,938	104,115	329,806,334	38,358	3,612	1,071	123,719,926	115,518	30,999,280	28,944	[D]
Mitchell	14,933	6,143	1,204	88,237,294	73,287	17,095,981	14,199	2,157	285	22,958,297	80,555	8,847,217	31,043	2,992	24	1,412,625	58,589	718,991	29,958	[D]
Montgomery	25,782	9,846	1,651	162,870,096	98,449	26,686,122	16,164	3,479	513	52,849,457	103,020	15,191,895	29,614	4,960	29	2,909,652	100,333	621,501	21,431	5,298
Moore	102,517	43,241	11,041	1,477,891,569	133,855	219,762,738	19,904	4,777	3,145	387,623,262	123,251	138,249,732	43,959	4,211	1,011	149,845,548	148,215	37,821,194	37,410	3,070
Nash	95,465	40,412	6,769	659,415,929	97,417	111,675,275	16,498	3,297	1,994	165,890,075	83,195	62,925,379	31,557	2,764	164	14,246,970	86,872	4,238,358	25,844	3,876
New Hanover	229,943	103,536	19,849	2,724,041,039	137,238	387,162,697	19,505	5,102	4,552	571,224,764	125,489	192,168,182	42,216	5,181	531	63,365,953	119,333	18,113,462	34,112	[D]
Northampton	17,116	6,739	1,453	110,036,567	75,731	21,577,022	14,850	2,130	544	38,329,509	70,459	16,608,550	30,530	1,959	25	2,768,611	110,744	720,725	28,829	3,090
Onslow	206,530	65,995	9,481	852,709,439	89,939	140,559,268	14,825	2,891	5,918	498,993,017	84,318	211,112,142	35,673	2,789	3,117	303,593,810	97,399	92,414,647	29,649	4,460
Orange	148,197	59,856	10,191	1,724,767,585	169,244	229,241,713	22,495	6,250	2,829	393,103,129	138,955	132,119,271	46,702	4,658	167	22,911,943	137,197	5,396,939	32,317	4,022
Pamlico	12,334	5,183	1,544	162,571,670	105,293	27,433,415	17,768	3,452	545	48,227,923	88,492	20,933,876	38,411	2,787	69	4,902,668	118,144	2,225,341	32,251	2,425
Pasquotank	40,629	16,216	3,021	276,477,090	91,518	45,862,606	15,181	2,803	1,664	140,375,061	84,360	57,818,642	34,747	2,752	325	32,820,983	100,988	9,611,154	29,573	4,039
Pender	62,978	26,374	4,762	444,893,547	93,426	81,504,261	17,116	3,074	1,244	118,151,145	94,977	44,577,937	35,834	3,755	341	40,333,178	118,279	10,567,748	30,990	2,110
Perquimans	13,251	5,333	1,454	139,195,419	95,733	25,578,506	17,592	2,714	573	52,894,589	92,312	22,536,506	39,331	2,639	102	10,649,622	104,408	3,282,086	32,177	2,806
Person	39,486	16,636	2,974	238,750,981	80,279	45,222,538	15,206	2,495	793	58,955,471	74,345	23,597,236	29,757	2,420	62	4,902,668	79,075	1,688,508	25,944	3,789
Pitt	172,014	69,126	9,839	1,101,365,861	111,939	169,208,197	17,198	3,993	3,477	327,027,938	94,055	121,372,814	34,907	3,334	265	27,259,244	102,865	6,770,493	25,549	5,068
Polk	19,559	8,517	2,565	291,338,256	113,582	46,530,294	18,140	3,774	428	42,074,130	98,304	15,949,191	37,264	2,942	50	6,633,465	132,669	1,730,480	34,610	2,814
Randolph	145,044	61,762	9,526	823,220,169	86,418	139,652,372	14,660	2,891	2,101	175,334,750	83,453	63,322,766	30,139	3,120	150	11,118,613	74,124	3,620,582	24,137	2,908
Richmond	42,522	17,687	2,617	193,376,483	73,892	41,789,112	15,968	2,379	767	57,610,602	75,112	23,179,761	30,221	2,684	63	5,021,987	79,714	1,482,196	23,527	2,852
Robeson	116,485	45,057	5,405	412,808,597	76,375	74,492,308	13,782	2,421	2,058	146,585,046	71,227	61,213,973	29,744	2,430	218	17,587,027	80,674	5,338,372	24,488	2,643
Rockingham	91,706	38,387	7,134	596,630,299	83,632	110,276,635	15,458	2,655	1,653	127,853,658	77,346	48,419,188	29,292	2,243	138	10,466,562	75,845	2,908,803	21,078	2,816
Rowan	147,799	61,822	10,290	987,623,309	95,979	161,727,895	15,717	3,390	2,569	214,387,674	83,452	79,964,665	31,127	2,732	195	17,072,272	87,550	4,771,052	24,467	3,284
Rutherford	64,263	26,089	4,657	364,873,706	78,350	68,514,924	14,712	2,327	1,117	81,605,636	73,058	36,089,754	32,310	2,079	87	8,188,119	94,116	2,563,670	29,467	2,955
Samson	59,019	24,401	3,474	316,919,076	91,226	51,733,034	14,891	3,171	1,326	102,241,372	77,105	39,833,947	30,041	2,608	112	9,354,553	83,523	2,416,671	21,577	2,661
Scotland	33,292	12,980	2,085	180,323,025	86,486	31,612,090	15,162	2,896	626	49,102,946	78,439	18,606,582	29,723	2,535	55	5,169,091	93,983	1,463,182	26,603	2,683
Stanly	62,659	26,677	4,470	398,289,666	89,103	69,761,318	15,607	2,891	1,276	103,945,273	81,462	38,175,093	29,918	2,836	79	6,694,448	84,740	1,996,810	25,276	3,021
Stokes	44,884	19,829	3,925	318,301,242	81,096	59,727,684	15,217	2,567	780	59,348,969	76,088	23,330,886	29,911	2,419	58	4,906,377	84,593	1,461,507	25,198	1,912
Surry	71,401	27,674	4,935	405,920,698	82,253	74,154,812	15,026	2,623	1,169	92,350,756	79,000	35,503,517	30,371	2,670	72	5,036,482	69,951	1,963,578	27,272	[D]
Swain	14,284	7,388	1,129	89,060,402	78,884	15,944,031	14,122	2,582	253	20,236,840	79,988	7,848,866	31,023	3,051	31	3,326,716	107,313	1,217,631	39,278	4,021
Transylvania	33,361	13,777	3,978	471,199,334	118,451	73,967,525	18,594	3,929	721	76,115,423	105,569	28,924,291	40,117	3,331	56	7,286,087	130,109	1,881,479	33,598	[D]
Tyrrell	3,226	1,457	225	21,751,627	96,674	3,046,410	13,540	4,112	88	5,730,709	65,122	2,499,781	28,407	3,162	[D]	[D]	[D]	[D]	[D]	[D]
Union	242,948	101,396	13,546	1,631,349,668	120,430	245,581,011	18,129	4,277	2,371	249,930,873	105,412	87,347,194	36,840	3,512	346	42,494,338	122,816	10,286,148	29,729	1,645
Vance	42,270	17,781	2,698	233,825,232	86,666	40,727,657	15,095	2,714	726	56,087,685	77,256	22,803,120	31,409	2,458	63	4,141,788	65,743	1,491,339	23,672	4,886
Wake	1,150,722	508,686	65,671	9,232,767,679	140,591	1,336,510,824	20,352	5,114	16,111	1,915,977,901	118,924	681,209,371	42,282	4,004	1,820	247,998,699	136,263	56,009,883	30,775	2,374
Warren	18,850	6,102	1,150	91,123,763	79,238	17,079,937	14,852	2,363	419	34,323,385	81,917	13,634,489	32,541	3,060	33	2,761,128	83,671	983,990	29,818	[D]
Washington	10,789	4,487	1,005	72,706,524	72,345	14,560,056	14,488	2,055	298	23,732,271	79,638	8,843,742	29,677	2,188	[D]	[D]	[D]	[D]	[D]	[D]
Watauga	54,361	19,581	3,741	505,413,531	135,101	71,697,374	19,165	5,155	1,159	111,359,983	96,083	41,890,775	36,144	3,274	94	10,967,545	116,676	3,241,302	34,482	3,109
Wayne	117,662	45,319	7,443	644,939,798	86,651	112,167,394	15,070	2,860	3,853	307,207,232	79,732	117,054,494	30,380	2,834	83	75,563,070	92,944	21,474,665	26,414	1,968
Wilkes	65,809	27,703	5,094	450,637,509	88,464	73,532,784	14,435	2,974	1,313	107,205,280	81,649	40,773,262	31,054	2,913	101	7,215,121	71,437	2,333,076	23,100	2,763
Wilson	78,559	36,577	5,915	581,794,273	98,359	92,959,797	15,716	3,591	1,814	146,133										

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch S forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this table may differ from alternative statistical summaries for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Population source: NC OSBM, Certified Population Estimates, Vintage 2021 and Population Projections, Vintage 2022.

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.

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.

Average=per return average

Net Tax=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)(5), or § 105-153.5(b)(5a)

[D]=Disclosure. Information is suppressed to avoid disclosing specific taxpayer details in categories with low return counts. Suppressed values are combined and displayed as single totals (indicated by italics).

§ 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 (Tier 1, Tier 2) provided the amounts are included in the taxpayer's adjusted gross income on Form D-400, line 6.

§ 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.

†SL 2021-180 amends § 105-153.5(b) to add new subdivision (5a) to allow a taxpayer a deduction for specific payments received from the US government. As amended, subdivision (5a) provides a deduction for the military retirement benefits received by a retired member who served at least 20 years in the military or who was medically retired from the military. The deduction does not apply to severance payments received by a member of the Armed Forces who was separated from the military. Subdivision (5a) also provides a deduction for payments from the Survivor Benefit Plan to a beneficiary of a retired member who served at least 20 years in the military or who was medically retired from the military. Military retirees who deduct retirement income under Bailey provisions may not deduct the same retirement income under provisions of (5a). Deductible amounts must be included in the taxpayer's adjusted gross income on Form D-400, line 6.

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2021 AND 2020

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 [\$]	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
less than \$1	576,314	715,414			230,838	246,004			69,079	72,893			23,611	24,963		
1 - 2,000	1,237	7,980	56,980	394,773	112,642	112,855	5,544,522	5,576,238	39,228	41,627	2,083,799	2,204,501	8,952	9,077	461,680	464,675
2,001 - 4,000	838	6,726	130,612	1,049,012	91,217	89,547	14,145,609	13,870,639	40,169	44,514	6,242,288	6,934,920	10,706	10,263	1,723,018	1,645,756
4,001 - 6,000	534	6,632	138,462	1,732,742	77,396	75,970	20,060,080	19,706,659	38,675	43,538	10,068,889	11,361,720	14,272	14,347	3,742,443	3,761,189
6,001 - 10,000	710	12,938	291,237	5,190,689	99,284	109,645	38,888,551	43,486,118	90,821	98,733	39,329,701	42,565,441	37,906	38,809	16,011,211	16,426,066
10,001 - 10,625	41	125	22,202	67,232	213	3,014	113,299	1,621,226	25,305	26,629	13,572,625	14,284,469	8,012	8,397	4,298,996	4,504,001
10,626 - 12,750	120	342	70,762	206,075	610	8,804	370,398	5,350,347	75,486	79,622	45,731,649	48,174,096	30,414	31,375	18,667,857	19,233,024
12,751 - 15,000	96	246	69,021	176,170	441	7,426	318,367	5,343,638	67,651	70,872	48,545,902	50,898,167	40,892	42,461	29,573,307	30,722,189
15,001 - 17,000	53	156	44,242	127,974	308	5,011	256,903	4,155,493	51,639	53,721	42,755,111	44,524,752	36,579	39,114	30,421,590	32,541,271
17,001 - 20,000	79	199	72,680	187,901	349	4,720	337,410	4,459,153	54,761	60,083	51,350,447	56,657,616	62,540	63,542	60,866,871	61,720,348
20,001 - 21,250	39	55	41,040	58,406	62	116	65,605	123,451	322	3,952	343,999	4,224,327	40,715	41,000	43,483,588	43,812,507
21,251 - 25,000	77	197	91,361	235,766	117	233	141,367	279,941	660	8,953	794,367	10,654,716	99,392	99,880	118,396,826	119,038,681
25,001 - 30,000	95	190	134,604	267,572	116	187	165,552	263,821	760	6,131	1,077,284	8,551,577	91,207	94,561	127,410,368	132,407,653
30,001 - 40,000	155	300	273,150	534,621	155	199	283,663	359,378	305	443	545,160	784,993	1,294	10,349	2,277,977	17,888,793
40,001 - 50,000	96	221	220,715	510,498	75	117	171,383	271,783	126	202	287,026	468,372	277	445	635,670	1,017,733
50,001 - 60,000	79	160	219,282	450,635	49	60	137,324	173,133	70	100	194,994	285,715	130	217	367,177	610,946
60,001 - 75,000	80	186	270,186	636,264	44	61	151,282	215,599	80	113	271,707	474,221	138	145	474,221	508,203
75,001 - 100,000	93	193	411,383	840,507	32	50	136,862	222,580	63	77	288,059	343,121	74	136	327,102	591,026
100,001 - 120,000	44	136	246,727	754,802	19	33	107,835	188,243	26	43	151,630	240,343	31	56	174,257	313,216
120,001 - 160,000	68	183	460,182	1,281,941	[D]	26	[D]	189,057	23	43	162,820	310,940	[D]	67	[D]	473,663
160,001 - 200,000	48	114	432,760	1,036,875	[D]	18	[D]	168,915	15	17	141,738	156,785	[D]	28	[D]	259,887
200,001 or more	202	602	9,640,942	24,488,186	19	32	325,791	571,796	28	49	470,330	967,910	22	43	495,883	789,783
Totals: [D]	-	-	-	-	22	-	169,571	-	-	-	-	-	39	-	280,481	-
Totals: FAGI Level	581,098	753,295	13,338,530	40,228,641	614,008	664,128	81,891,374	106,597,208	555,292	612,355	264,409,525	304,983,076	507,203	529,275	460,090,523	488,730,610

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 [\$]	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
less than \$1	19,103	20,402			16,391	17,274			13,721	14,345			10,637	11,320		
1 - 2,000	4,588	4,801	220,395	227,794	3,827	3,982	184,298	187,349	3,056	3,092	147,417	145,758	2,450	2,619	112,939	124,136
2,001 - 4,000	3,437	3,609	534,116	557,777	2,770	2,710	431,793	419,409	2,294	2,213	353,981	340,137	1,806	1,794	278,581	278,283
4,001 - 6,000	3,487	3,275	913,079	858,621	2,389	2,392	620,277	623,008	1,921	1,924	499,752	500,258	1,549	1,548	400,929	403,550
6,001 - 10,000	10,539	9,819	4,529,440	4,223,647	4,606	4,398	1,913,347	1,819,804	3,531	3,418	1,462,556	1,413,194	2,765	2,718	1,142,091	1,127,462
10,001 - 10,625	2,273	2,258	1,224,348	1,214,746	709	732	379,855	392,681	551	519	293,233	278,718	441	403	237,061	216,612
10,626 - 12,750	8,979	8,990	5,478,086	5,487,565	3,073	2,783	1,881,897	1,701,158	1,776	1,650	1,075,455	998,909	1,427	1,250	865,062	760,401
12,751 - 15,000	10,981	11,112	7,946,008	8,040,794	5,318	4,673	3,875,100	3,399,167	1,908	1,744	1,375,136	1,256,932	1,439	1,346	1,040,931	972,533
15,001 - 17,000	11,319	11,572	9,416,454	9,636,593	6,239	6,109	5,209,056	5,098,002	2,037	1,782	1,703,601	1,483,333	1,363	1,130	1,135,089	938,414
17,001 - 20,000	24,614	24,171	23,836,320	23,398,241	9,514	9,474	9,157,944	9,121,972	5,190	4,459	5,039,851	4,326,330	2,080	1,774	1,997,163	1,704,798
20,001 - 21,250	14,360	14,216	15,367,055	15,197,356	3,520	3,652	3,761,406	3,902,899	3,023	2,859	3,248,499	3,073,345	937	892	1,009,006	958,512
21,251 - 25,000	50,334	50,015	60,388,969	60,076,160	12,513	11,972	15,140,413	14,481,308	9,598	9,343	11,506,931	11,219,004	4,682	4,112	5,698,125	5,013,865
25,001 - 30,000	61,789	62,637	89,025,070	90,053,421	32,895	31,725	47,180,586	45,554,300	10,122	9,743	14,473,599	13,891,091	10,091	9,569	14,388,805	13,653,276
30,001 - 40,000	172,390	171,783	302,816,184	302,374,198	93,287	94,084	169,553,560	170,960,745	39,478	36,591	73,864,285	68,447,506	15,440	14,065	28,187,309	25,597,768
40,001 - 50,000	1,028	5,640	2,342,072	12,637,300	120,733	118,594	273,509,751	268,531,477	80,360	79,613	185,828,391	184,323,395	33,684	31,520	80,684,547	75,670,234
50,001 - 60,000	251	385	699,652	1,084,083	878	3,742	2,442,363	10,184,887	82,424	78,971	228,101,114	218,807,795	69,480	68,890	195,262,704	194,067,046
60,001 - 75,000	182	253	633,648	873,689	286	502	980,399	1,729,228	854	2,669	2,847,244	8,705,885	55,883	54,194	182,651,312	177,824,488
75,001 - 100,000	135	188	596,818	825,991	182	310	799,786	1,373,100	276	458	1,219,137	2,010,501	525	1,060	2,269,750	4,498,821
100,001 - 120,000	35	69	199,540	394,634	57	99	191,475	558,470	71	141	395,717	791,181	114	189	648,930	1,045,476
120,001 - 160,000	40	50	279,557	352,827	42	82	300,115	583,435	52	119	364,607	838,246	97	183	676,921	1,270,232
160,001 - 200,000	17	36	162,931	337,979	23	38	207,970	359,172	16	59	146,612	542,877	36	75	331,227	693,227
200,001 or more	28	60	414,163	1,515,008	32	71	563,013	1,181,120	48	87	840,420	1,700,048	52	99	1,286,066	1,686,095
Totals: [D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	399,909	405,341	527,023,905	539,368,424	319,284	319,398	538,412,404	542,162,721	262,307	255,799	534,787,538	525,094,443	216,978	210,750	520,304,548	508,505,229

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 [\$]	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
less than \$1	8,525	9,067			6,768	7,380			18,502	19,140			7,530	7,273		
1 - 2,000	2,081	2,071	98,116	98,000	1,784	1,758	84,286	83,842	5,663	5,610	258,088	263,223	2,933	2,796	130,009	124,563
2,001 - 4,000	1,485	1,483	229,865	231,048	1,192	1,264	186,637	194,457	3,801	3,585	583,130	552,473	1,741	1,445	268,392	221,977
4,001 - 6,000	1,285	1,296	334,169	334,899	1,137	1,072	296,249	277,739	3,063	2,752	792,706	714,693	1,276	1,125	331,224	291,606
6,001 - 10,000	2,243	2,121	928,180	880,211	1,881	1,826	779,208	753,202	5,046	4,521	2,089,340	1,872,316	1,912	1,653	790,711	673,779
10,001 - 10,625	316	350	169,619	186,460	259	223	139,704	119,914	659	636	354,405	340,676	227	254	121,875	135,322
10,626 - 12,750	1,061	1,059	642,936	640,459	929	847	566,654	513,601	2,299	2,125	1,396,124	1,287,423	842	678	514,617	412,354
12,751 - 15,000	1,150	1,068	832,290	769,355	991	867	716,909	624,063	2,406	2,023	1,737,204	1,461,896	829	708	593,102	511,417
15,001 - 17,000	1,041	925	866,917	769,249	794	738	659,556	608,668	2,180	1,873	1,815,861	1,561,644	635	560	529,318	468,059
17,001 - 20,000	1,458	1,333	1,399,765	1,277,426	1,229	1,064	1,178,185	1,022,469	2,989	2,667	2,863,560	2,562,436	957	802	920,327	769,354
20,001 - 21,250	626	593	670,380	630,827	508	416	541,924	447,992	1,280	1,096	1,370,429	1,173,529	368	335	393,650	360,535
21,251 - 25,000	1,946	1,852	2,344,824	2,215,634	1,598	1,316	1,920,712	1,576,278	3,855	3,254	4,626,384	3,904,028	1,207	965	1,442,064	1,150,338
25,001 - 30,000	4,522	3,903	6,559,750	5,652,492	2,184	1,926	3,129,726	2,753,601	5,164	4,383	7,378,965	6,237,263	1,492	1,236	2,321,962	1,751,863
30,001 - 40,000	13,371	12,523	23,931,439	22,428,160	9,464	8,265	17,584,647	15,373,913	11,677	9,984	21,406,471	18,265,472	2,999	2,283	5,437,797	4,140,185
40,001 - 50,000	12,354	11,133	28,902,458	26,038,586	9,674	8,747	22,440,876	20,286,348	18,278	15,359	42,904,587	35,931,157	3,104	2,256	7,240,494	5,248,547
50,001 - 60,000	27,311	25,154	79,890,224	73,691,491	9,886	8,841	28,207,924	25,180,948	21,427	18,138	60,950,435	51,598,767	3,236	2,393	9,211,256	6,798,890
60,001 - 75,000	88,303	87,726	301,673,269	299,904,154	57,955	55,020	209,384,989	199,071,625	37,104	31,534	129,504,733	110,035,464	5,321	3,952	18,544,524	13,775,837
75,001 - 100,000	14,031	14,489	55,348,454	57,683,743	50,217	51,315	207,293,326	212,228,025	193,460	182,013	877,728,511	827,220,321	14,024	10,447	64,160,106	47,875,494
100,001 - 120,000	176	326	989,311	1,835,952	241	460	1,338,115	2,589,622	127,028	120,555	709,350,898	673,958,445	17,490	12,918	99,063,205	73,052,797
120,001 - 160,000	115	222	796,006	1,552,036	148	302	1,009,469	2,126,878	45,999	46,510	296,263,402	301,643,020	118,238	104,783	856,160,892	760,862,922
160,001 - 200,000	36	67	338,787	615,504	47	103	435,396	945,307	535	1,240	4,853,810	11,341,231	43,146	39,900	373,785,162	346,802,562
200,001 or more	39	96	588,700	1,532,620	59	113	991,947	1,816,990	458	1,013	8,107,553	15,730,681	940	2,377	13,254,084	34,250,564
Totals: /D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	183,475	178,857	507,535,459	498,968,306	158,945	153,863	498,886,439	488,595,482	512,873	480,011	2,176,336,596	2,067,656,158	230,447	201,139	1,455,014,771	1,299,678,965

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 [\$]		2021	2020	2021	2020
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
less than \$1	13,944	12,751			5,918	4,946			8,711	6,603			1,029,592	1,189,775		
1 - 2,000	6,825	6,153	289,717	257,254	3,107	2,668	127,844	112,596	3,269	2,425	155,038	112,498	201,642	209,514	9,955,128	10,377,200
2,001 - 4,000	3,436	2,936	529,931	449,534	1,576	1,257	243,680	192,809	1,797	1,361	276,657	207,267	168,265	174,707	26,158,290	27,145,498
4,001 - 6,000	2,415	2,123	624,820	548,388	1,143	857	295,042	223,604	1,379	875	359,488	227,226	151,921	159,726	39,477,609	41,565,902
6,001 - 10,000	3,228	2,959	1,331,182	1,221,770	1,619	1,250	668,248	511,260	2,104	1,265	874,969	527,366	268,195	296,073	111,029,972	122,692,325
10,001 - 10,625	427	367	229,125	196,993	215	157	115,327	84,831	290	174	156,955	93,935	39,938	44,238	21,428,629	23,737,816
10,626 - 12,750	1,307	1,144	794,677	696,931	592	439	361,124	269,657	845	541	514,895	330,895	129,760	141,649	78,932,193	86,062,895
12,751 - 15,000	1,206	1,010	873,189	731,252	581	445	420,779	321,080	785	490	572,195	355,150	136,674	146,491	98,489,440	105,583,803
15,001 - 17,000	915	807	762,761	673,223	434	337	363,696	280,898	614	408	514,204	343,105	116,150	124,243	96,454,359	103,210,678
17,001 - 20,000	1,256	1,163	1,207,136	1,123,278	601	484	581,592	469,503	837	526	812,958	508,063	168,454	176,461	161,622,209	169,308,888
20,001 - 21,250	442	399	475,326	421,890	229	191	248,326	206,677	314	211	339,447	228,496	66,745	69,983	71,359,680	74,820,749
21,251 - 25,000	1,274	1,050	1,524,232	1,258,129	622	584	752,607	706,374	861	589	1,042,098	711,779	188,736	194,315	225,811,280	232,522,001
25,001 - 30,000	1,552	1,231	2,222,543	1,756,199	663	600	948,591	853,983	989	668	1,422,985	958,330	223,641	228,690	317,640,390	324,606,472
30,001 - 40,000	2,727	2,153	4,936,552	3,893,907	916	805	1,658,725	1,456,325	1,537	1,033	2,807,972	1,882,904	365,195	364,860	655,564,891	654,388,868
40,001 - 50,000	2,392	1,960	5,607,870	4,561,055	611	515	1,420,878	1,211,250	1,217	829	2,845,304	1,947,650	284,009	277,151	655,042,022	638,655,385
50,001 - 60,000	2,331	1,746	6,632,036	4,966,918	456	416	1,299,972	1,186,679	905	681	2,579,511	1,955,299	218,913	209,894	616,195,968	591,043,232
60,001 - 75,000	3,475	2,346	12,141,941	8,175,131	602	457	2,102,621	1,589,573	1,049	809	3,700,770	2,847,709	251,356	239,967	865,332,846	826,281,444
75,001 - 100,000	5,689	4,003	25,688,738	18,035,994	772	554	3,515,792	2,560,008	1,386	917	6,284,845	4,190,690	280,959	266,210	1,246,068,669	1,180,445,922
100,001 - 120,000	4,801	3,347	27,236,317	18,886,695	482	379	2,733,221	2,162,305	826	609	4,720,465	3,473,968	151,441	139,360	847,675,643	780,246,149
120,001 - 160,000	14,766	10,259	107,763,797	74,701,951	795	517	5,715,207	3,668,329	1,251	838	9,096,583	6,094,486	181,679	164,184	1,279,359,983	1,155,949,963
160,001 - 200,000	53,076	43,996	501,422,812	416,809,997	630	391	5,823,426	3,597,620	889	646	8,285,193	6,059,830	98,530	86,728	896,507,451	789,727,768
200,001 or more	171,396	142,287	2,509,715,923	2,111,968,029	41,583	31,328	1,285,206,306	1,002,403,396	25,166	17,124	3,194,566,137	2,033,235,715	240,072	195,381	7,026,467,258	5,233,837,941
Totals: /D]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals: FAGI Level	298,880	246,190	3,212,010,625	2,671,334,518	64,147	49,577	1,314,603,004	1,024,014,757	57,021	39,622	3,241,928,669	2,066,292,361	4,961,867	5,099,600	15,346,573,910	13,172,210,899

[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: 2021 and 2020 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 and 2020 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 2021 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 2021 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS BY FAGI LEVEL

Tax Credit Type	Aggregate		Federal Adjusted Gross Income										
			< \$25,000		\$25,000-\$49,999		\$50,000-\$74,999		\$75,000-\$99,999		\$100,000 or more		
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	
Foreign/Other State Taxes Paid	233,808	698,063,695	12,554	2,241,114	32,029	16,823,549	29,417	27,415,570	25,239	28,704,536	134,569	622,878,926	
Historic Rehabilitation [Articles 3D, 3L]	440	13,058,777	31	175,443	25	305,172	[D]	[D]	[D]	[D]	[D]	[D]	
Income-producing [Article 3D]	64	364,040	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
Nonincome-producing [Article 3D]	78	589,609	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
Income-producing [Article 3L]‡	200	10,719,922	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	182	10,283,210
Nonincome-producing [Article 3L]‡	98	1,385,206	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	79	1,159,117
Historic Mill Facility Rehabilitation [Article 3H]	46	217,457	10	51,174	17	20,409	[D]	[D]	[D]	[D]	[D]	[D]	
Income-producing	18	44,879	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
Nonincome-producing	28	172,578	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	
Carryforward of Prior Year Tax Credits‡	953	10,213,324	204	1,101,453	188	424,687	124	600,379	83	774,987	354	7,311,818	
Business Incentive and Energy Tax Credits†	560	10,889,819	26	54,066	79	74,516	61	58,236	57	65,803	337	10,637,198	
Total Credits Claimed	-	732,443,072	-	3,623,250	-	17,648,333	-	28,323,691	-	29,829,676	-	653,018,122	
Credits Not Applied to Tax Liability††	-	20,730,458	-	1,333,692	-	775,731	-	896,686	-	1,076,952	-	16,647,397	
Credits Applied to Tax Liability†††	235,144	711,712,614	12,676	2,289,558	32,287	16,872,602	29,609	27,427,005	25,370	28,752,724	135,202	636,370,725	

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

Source: 2021 individual income tax extract. Tax credit summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400TC forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this exhibit may differ from alternative published tax credit information for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

‡ Article 3L tax credits claimed amounts reflect tax credits reported on form D-400TC (lines 12 and 13) which include carryforward portions of Article 3L tax credits not applied to offset tax liability during previous tax years.

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

† Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property that are limited to 50% of tax liability less the sum of all other tax credits claimed.

Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

†† Credits were not applied to offset tax liability because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.

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

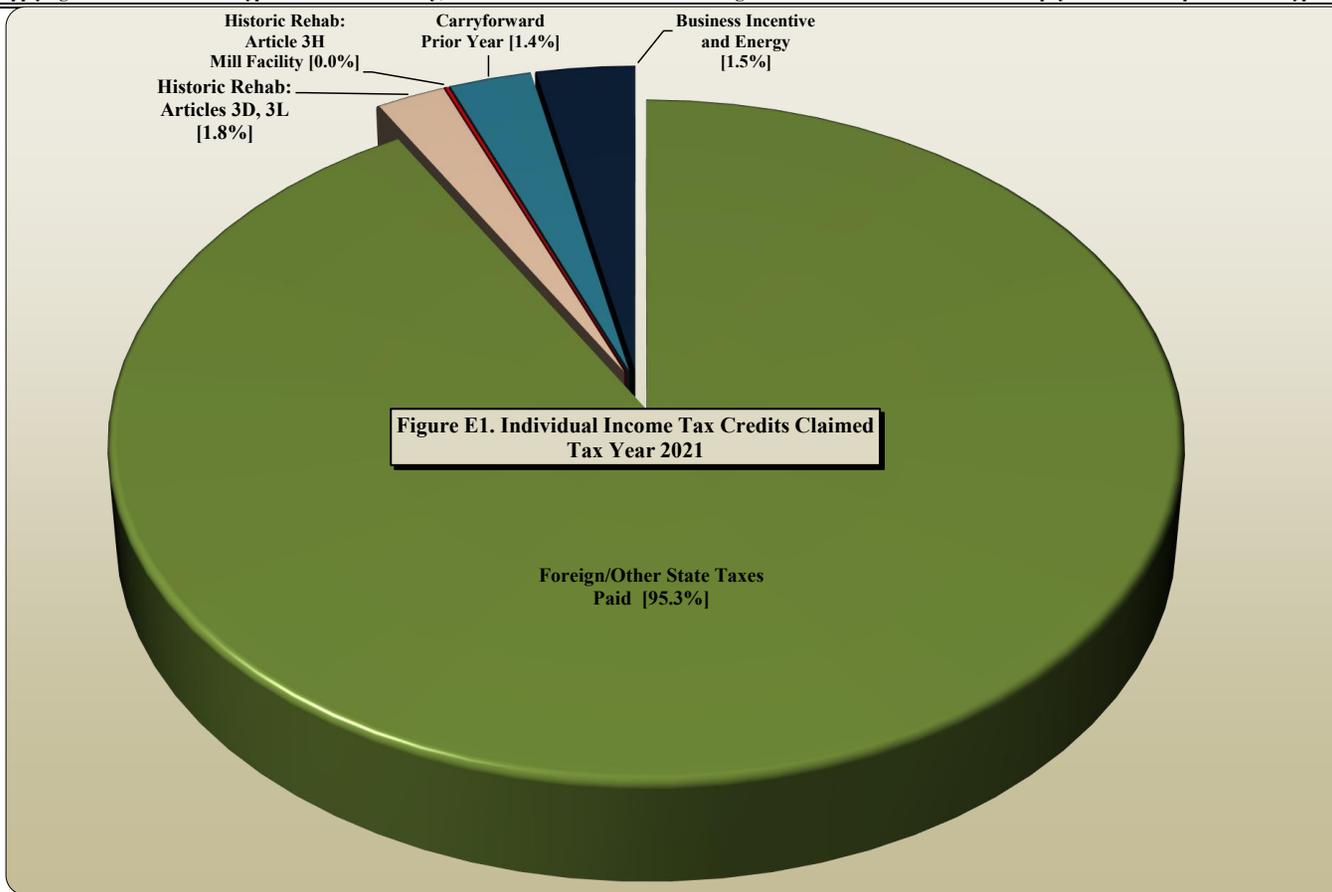


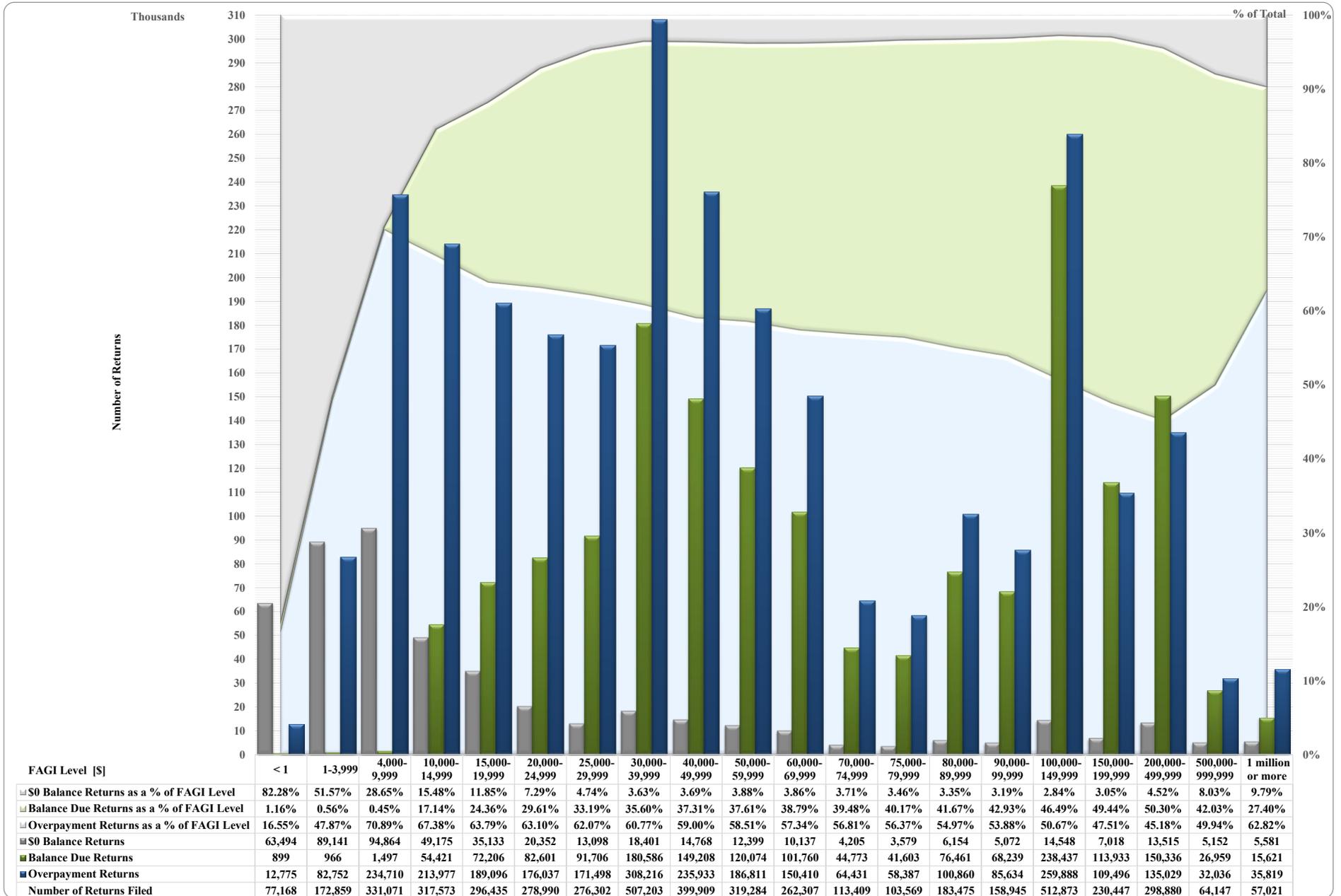
Exhibit F1. Tax Year 2021 All Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

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: 2021 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

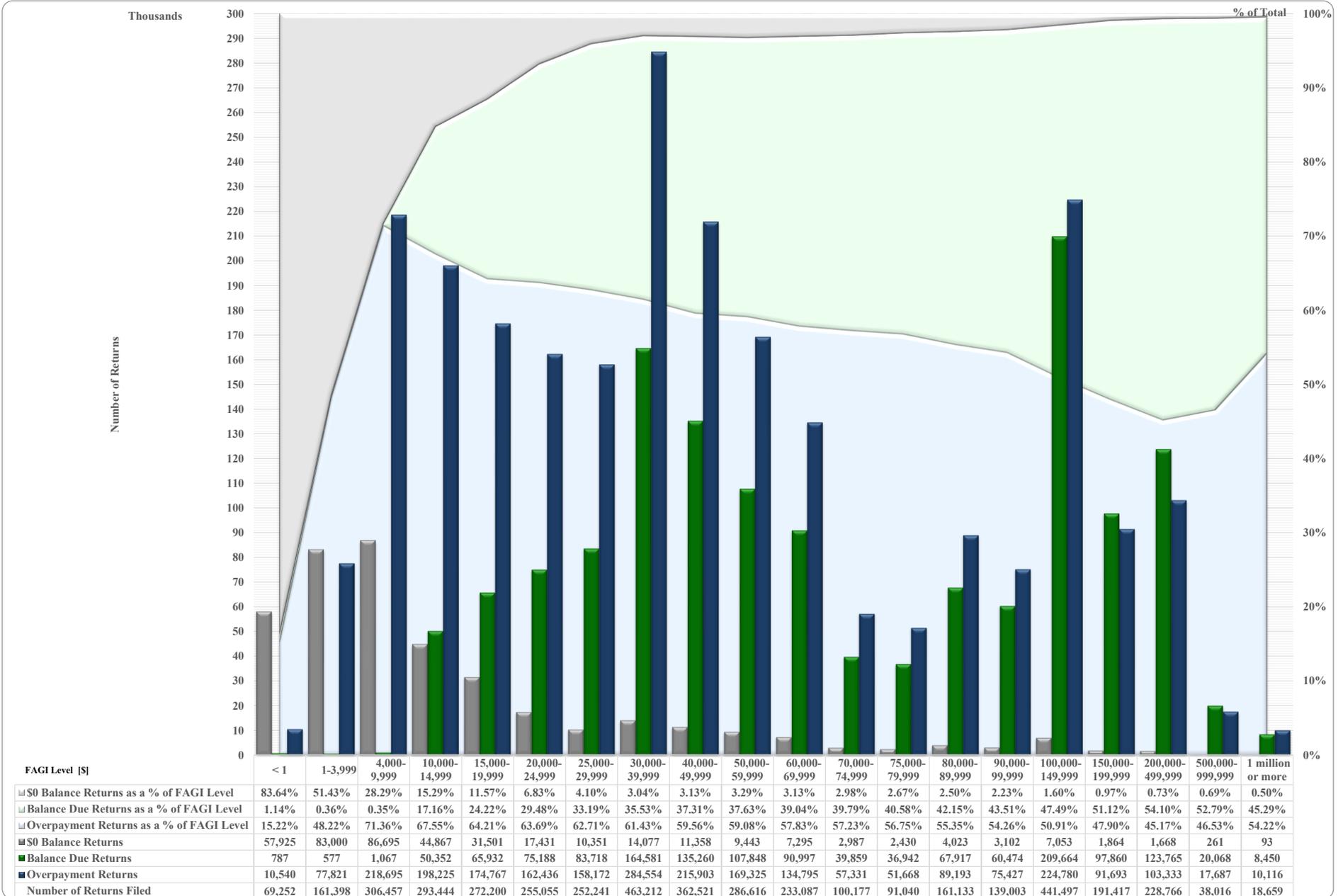
Exhibit F2. Tax Year 2021 Resident Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level

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: 2021 annual individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit I. TAX YEAR 2021 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]	294,313	3,271,036,059	13,522	114,071,909	21,055	153,585,603	31,227	238,470,347	30,404	250,436,373	198,105	2,514,471,827
Real Estate Property Taxes [\$10,000/\$5,000 cap]†	358,628	1,742,619,375	24,218	86,406,751	26,583	73,970,069	36,816	108,372,273	35,483	117,418,549	235,528	1,356,451,733
Allowable Home Mortgage Interest and Real Estate Property Taxes [capped at \$20,000]†	363,499	4,311,362,748	18,317	157,378,003	27,713	219,162,435	38,244	336,108,955	36,563	355,407,928	242,662	3,243,305,427
Charitable Contributions	361,530	38,560,531,028	15,753	59,566,077	29,920	193,586,424	38,096	295,662,443	35,219	324,334,970	242,542	37,687,381,114
Medical and Dental Expenses	128,792	2,437,007,583	22,156	354,679,380	25,881	409,994,757	23,809	403,124,574	17,479	321,287,510	39,467	947,921,362
Repayment of Claim of Right Income	633	12,418,264	100	1,037,204	95	663,648	104	1,100,499	75	916,310	259	8,700,603
Itemized Deductions Claimed [Total]	-	46,023,612,309	-	615,761,321	-	831,800,501	-	1,046,730,136	-	1,014,393,712	-	42,514,926,639
Itemized Deductions in Excess of \$20,000††	-	702,292,686	-	43,100,657	-	8,393,237	-	10,733,665	-	12,446,994	-	627,618,133
Itemized Deductions Allowable†††	402,107	45,321,319,623	25,288	572,660,664	36,071	823,407,264	44,763	1,035,996,471	40,678	1,001,946,718	255,307	41,887,308,506

Source: 2021 individual income tax extract. Itemized deduction summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

†The allowable sum of the combined deductions for qualifying home mortgage interest and real estate property taxes is capped at \$20,000.

[maximum allowable real estate property taxes deduction applies based on filing status: single, married filing jointly, and head of household=\$10,000; married filing separately=\$5,000]

††Sum of values of the combined qualifying home mortgage interest and real estate property taxes reported in excess of \$20,000 and disallowed as an itemized deduction.

Itemized deductions in excess of \$20,000 amounts do not include real estate property taxes in excess of the \$10,000 and \$5,000 allowable thresholds based on filing status.

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

Itemized deductions allowable return count of 402,107 indicates the total number of returns that claimed at least one itemized deduction type on the tax year 2021 D-400 Schedule A form.

Figure I.1 reflects the amounts of qualifying home mortgage interest and real estate property taxes claimed on Form D-400 Sch A prior to \$20,000 cap. Figure I.2 reflects the allowable amounts of these deductions.

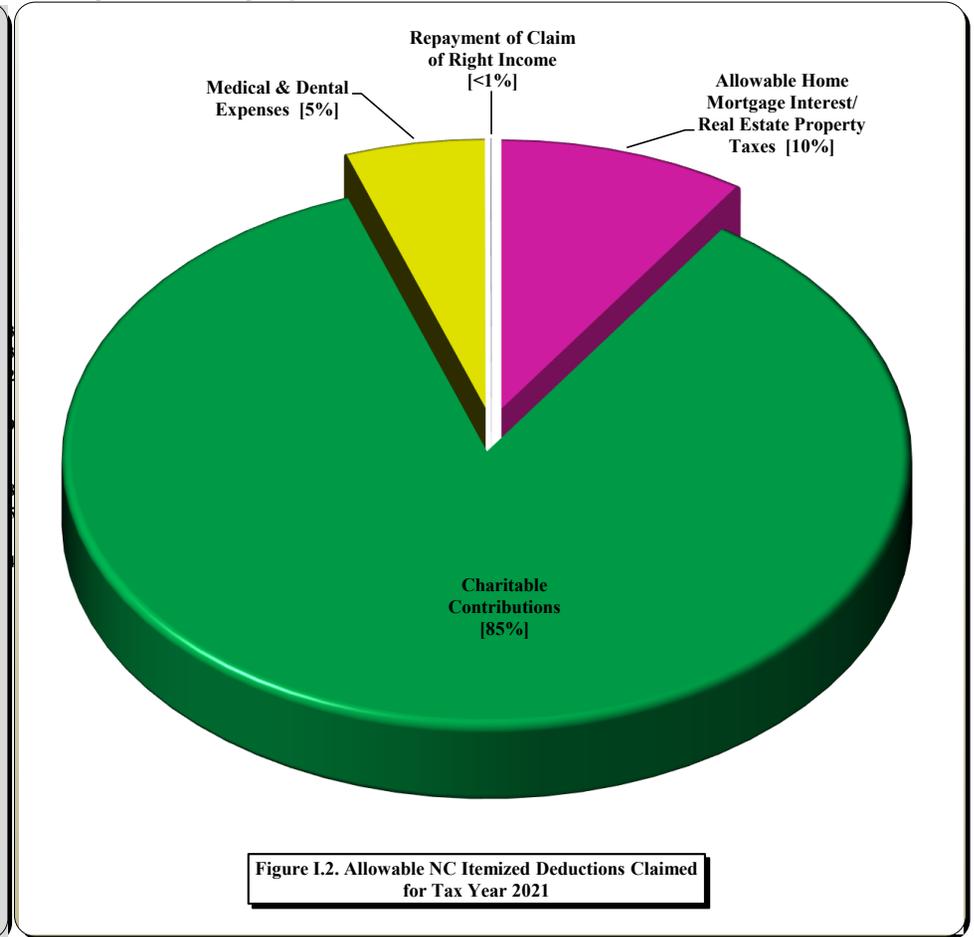
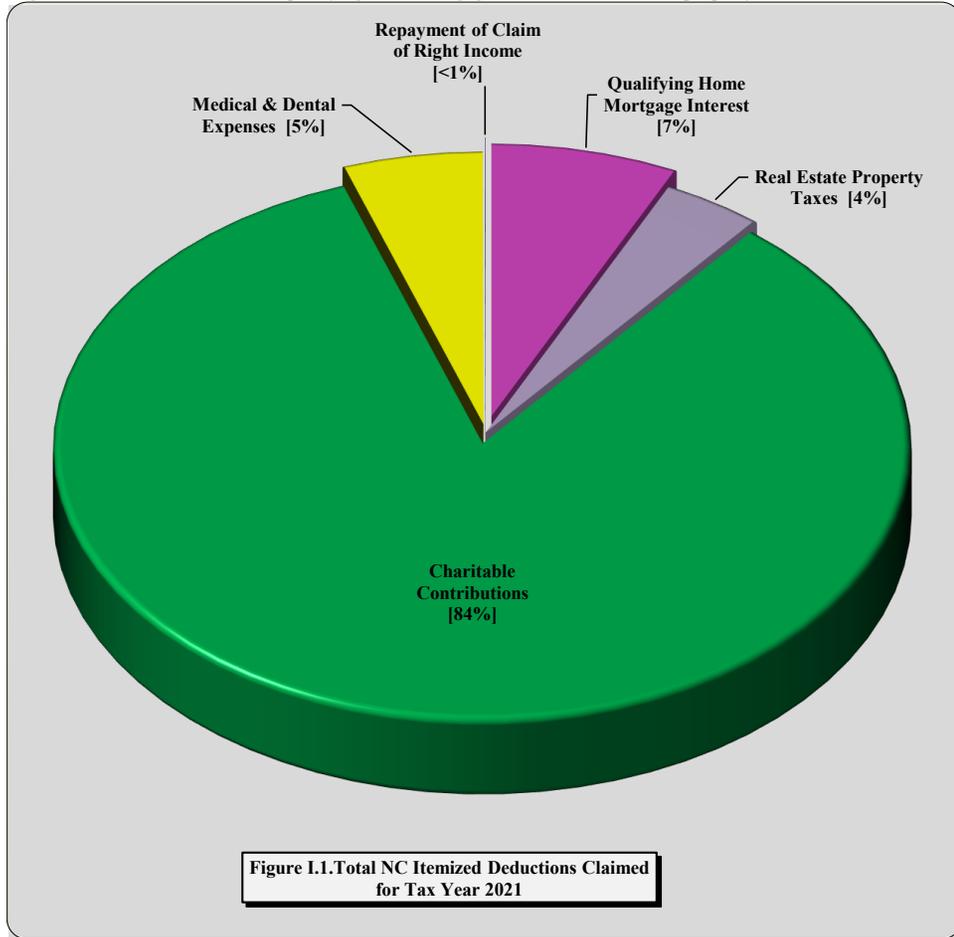


TABLE I-1. TAX YEAR 2021 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE A BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).]
 [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 [prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
AGGREGATE - COMBINED FILING STATUSES																		
Non-Positive AGI	3,919	104,108,591	26,565	2,639	34,964,224	13,249	3,194	16,881,047	5,285	3,358	41,040,220	12,222	55	922,667	16,776	3,447	62,145,704	18,029
\$ 1 - 3,999	1,947	42,684,574	21,923	1,003	8,487,790	8,462	1,331	4,321,877	3,247	1,401	11,879,777	8,479	1,256	1,326,596	1,056	1,724	29,478,201	17,099
4,000 - 9,999	3,711	81,048,738	21,840	1,913	14,493,333	7,576	2,628	7,845,289	2,985	2,728	21,005,687	7,700	2,586	6,406,525	2,477	3,327	53,636,526	16,122
10,000 - 14,999	4,643	99,478,303	21,425	2,353	16,579,942	7,046	3,320	9,357,368	2,818	3,448	24,632,444	7,144	3,416	11,766,491	3,445	4,148	63,079,368	15,207
15,000 - 19,999	5,174	114,711,937	22,171	2,583	18,165,145	7,033	3,643	10,337,452	2,838	3,777	27,191,595	7,199	3,875	16,630,703	4,292	4,543	70,889,639	15,604
20,000 - 24,999	5,894	130,628,521	22,163	3,031	21,381,475	7,054	4,201	11,804,164	2,810	4,376	31,628,280	7,228	4,665	23,550,299	5,048	4,967	75,449,942	15,190
25,000 - 29,999	6,254	140,126,114	22,406	3,309	23,612,407	7,136	4,464	12,407,414	2,779	4,643	34,681,838	7,470	5,078	27,913,822	5,497	4,984	77,530,454	15,556
30,000 - 39,999	14,134	323,429,760	22,883	7,940	58,485,083	7,366	10,196	28,451,522	2,790	10,645	83,161,771	7,812	11,691	74,112,049	6,339	10,436	166,155,940	15,921
40,000 - 49,999	15,683	359,851,390	22,945	9,806	71,488,113	7,290	11,923	33,111,133	2,777	12,425	101,318,826	8,154	13,246	92,224,201	6,962	10,461	166,308,363	15,898
50,000 - 59,999	17,443	397,687,649	22,799	11,865	89,775,829	7,566	13,983	39,709,816	2,840	14,593	125,201,070	8,580	14,782	108,965,519	7,372	10,058	163,521,060	16,258
60,000 - 69,999	18,313	427,391,585	23,338	12,848	98,137,524	7,638	15,215	45,403,807	2,984	15,770	139,038,089	8,817	15,695	123,779,962	7,887	9,510	164,573,534	17,305
70,000 - 74,999	9,007	210,917,237	23,417	6,514	50,556,994	7,761	7,618	23,258,650	3,053	7,881	71,869,796	9,119	7,723	64,017,461	8,289	4,241	75,029,980	17,692
75,000 - 79,999	8,739	209,754,690	24,002	6,442	50,973,328	7,913	7,517	23,912,981	3,181	7,748	72,669,892	9,379	7,530	65,936,004	8,756	3,997	71,148,800	17,801
80,000 - 89,999	16,612	404,245,810	24,335	12,429	101,533,358	8,169	14,525	47,561,322	3,274	14,965	144,221,456	9,637	14,340	128,767,265	8,980	7,190	131,257,089	18,256
90,000 - 99,999	15,327	387,946,212	25,311	11,533	97,929,687	8,491	13,441	45,944,246	3,418	13,850	138,516,580	10,001	13,424	130,548,011	9,725	6,292	118,881,621	18,894
100,000 - 149,999	61,996	1,696,624,584	27,367	48,188	438,275,245	9,095	56,143	211,557,109	3,768	57,527	620,108,758	10,779	55,855	654,494,991	11,718	21,047	422,020,835	20,051
150,000 - 199,999	39,964	1,208,239,106	30,233	32,068	326,415,011	10,179	37,109	162,122,672	4,369	37,883	455,569,422	12,026	37,337	546,297,578	14,632	9,254	206,372,106	22,301
200,000 - 499,999	82,098	2,923,213,751	35,606	66,793	855,248,625	12,804	76,953	441,819,496	5,741	79,069	1,114,659,090	14,097	79,160	1,554,191,466	19,634	8,322	254,363,195	30,565
500,000 - 999,999	31,551	1,659,651,678	52,602	24,920	405,440,249	16,270	29,459	223,724,251	7,594	30,562	477,980,752	15,640	31,062	1,137,543,686	36,622	672	44,127,240	65,666
1,000,000 or more	39,698	34,399,579,387	866,532	26,136	489,092,697	18,713	35,864	317,228,205	8,845	37,621	574,987,405	15,284	39,387	33,803,553,996	858,241	172	21,037,986	122,314
TOTAL	402,107	45,321,319,623	112,710	294,313	3,271,036,059	11,114	352,727	1,716,759,821	4,867	364,270	4,311,362,748	11,836	362,163	38,572,949,292	106,507	128,792	2,437,007,583	18,922
SINGLE																		
Non-Positive AGI	1,946	41,366,828	21,257	1,155	12,180,768	10,546	1,465	6,688,653	4,566	1,548	16,329,367	10,549	30	397,059	13,235	1,621	24,640,402	15,201
\$ 1 - 3,999	1,384	28,839,842	20,838	666	5,197,396	7,804	912	2,737,441	3,002	958	7,433,266	7,759	830	791,686	954	1,239	20,614,890	16,638
4,000 - 9,999	2,718	55,725,049	20,502	1,313	8,814,053	6,713	1,861	5,070,897	2,725	1,931	13,290,105	6,882	1,806	4,258,970	2,358	2,476	38,175,974	15,418
10,000 - 14,999	3,528	71,323,854	20,217	1,667	10,423,763	6,253	2,436	6,404,078	2,629	2,527	16,372,169	6,479	2,510	8,099,736	3,227	3,186	46,851,949	14,706
15,000 - 19,999	3,890	80,147,256	20,603	1,789	11,497,138	6,427	2,638	6,900,553	2,616	2,731	17,759,010	6,503	2,820	10,931,138	3,876	3,451	51,457,108	14,911
20,000 - 24,999	4,318	89,085,205	20,631	2,055	13,025,101	6,338	2,927	7,617,105	2,602	3,056	20,089,472	6,574	3,332	15,142,458	4,545	3,675	53,853,275	14,654
25,000 - 29,999	4,220	86,777,450	20,563	2,060	13,668,803	6,635	2,841	7,365,454	2,593	2,964	20,516,876	6,922	3,333	16,646,321	4,994	3,325	49,614,253	14,922
30,000 - 39,999	9,241	192,178,383	20,796	4,879	32,913,191	6,746	6,369	16,780,800	2,635	6,644	48,243,547	7,261	7,424	41,661,936	5,612	6,687	102,272,900	15,294
40,000 - 49,999	10,013	206,196,705	20,593	6,013	41,259,538	6,862	7,434	19,576,961	2,633	7,729	59,655,066	7,718	8,262	50,357,248	6,095	6,341	96,184,391	15,169
50,000 - 59,999	11,145	227,067,824	20,374	7,322	52,253,668	7,137	8,737	23,658,457	2,708	9,090	74,353,228	8,180	9,114	57,962,020	6,360	5,982	94,752,576	15,840
60,000 - 69,999	11,743	240,789,236	20,505	8,003	57,717,505	7,212	9,574	27,532,414	2,876	9,899	83,606,059	8,446	9,771	66,235,765	6,779	5,363	90,947,412	16,958
70,000 - 74,999	5,789	118,800,355	20,522	4,060	30,341,097	7,473	4,824	14,383,641	2,982	4,967	44,025,046	8,864	4,793	33,983,705	7,090	2,322	40,791,604	17,567
75,000 - 79,999	5,282	108,640,923	20,568	3,749	28,199,411	7,522	4,467	13,769,060	3,082	4,589	41,288,118	8,997	4,359	31,063,334	7,126	2,002	36,289,471	18,127
80,000 - 89,999	9,607	197,705,567	20,579	6,955	53,881,024	7,747	8,270	26,508,710	3,205	8,484	78,953,270	9,306	7,892	56,718,929	7,187	3,224	62,033,368	19,241
90,000 - 99,999	8,161	171,161,353	20,973	5,902	47,868,921	8,111	6,983	23,289,978	3,335	7,180	69,560,609	9,688	6,708	49,528,898	7,384	2,472	52,071,846	21,065
100,000 - 149,999	25,371	554,659,420	21,862	18,642	161,503,303	8,663	22,172	82,110,252	3,703	22,695	236,749,259	10,432	20,895	169,504,286	8,112	5,907	148,405,875	25,124
150,000 - 199,999	11,356	272,115,290	23,962	8,211	77,899,658	9,487	10,001	43,428,456	4,342	10,235	115,778,238	11,312	9,473	91,591,881	9,669	2,025	64,745,171	31,973
200,000 - 499,999	15,759	470,102,504	29,831	10,817	118,483,338	10,953	13,900	74,646,635	5,370	14,373	175,374,759	12,202	13,604	213,426,167	15,688	1,702	81,301,578	47,768
500,000 - 999,999	4,091	198,845,496	48,606	2,610	35,573,237	13,630	3,609	25,435,357	7,048	3,758	50,255,831	13,373	3,719	134,310,064	36,115	158	14,279,601	90,377
1,000,000 or more	4,772	6,386,000,213	1,338,223	2,638	45,045,239	17,076	4,015	34,075,887	8,487	4,245	59,479,404	14,012	4,537	6,319,941,849	1,392,978	52	6,578,960	126,518
TOTAL	154,334	9,797,528,753	63,483	100,506	857,746,152	8,534	125,435	467,980,789	3,731	129,603	1,249,112,699	9,638	125,212	7,372,553,450	58,881	63,210	1,175,862,604	18,602

Table I-1. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [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†††

\$ < 4,000	1,917	64,672,061	33,736	1,444	21,107,466	14,617	1,736	10,058,426	5,794	1,813	23,769,558	13,111	289	411,507	1,424	1,911	40,490,996	21,188
4,000 - 9,999	655	19,677,811	30,042	433	4,017,098	9,277	577	2,161,846	3,747	595	5,595,445	9,404	559	1,634,457	2,924	627	12,447,909	19,853
10,000 - 14,999	731	21,778,140	29,792	476	4,281,860	8,996	657	2,268,425	3,453	675	5,862,062	8,685	616	2,834,798	4,602	703	13,081,280	18,608
15,000 - 19,999	817	25,126,919	30,755	530	4,376,733	8,258	713	2,593,728	3,638	733	6,477,828	8,837	707	4,135,670	5,850	765	14,513,421	18,972
20,000 - 24,999	1,011	30,742,765	30,408	655	5,457,547	8,332	909	3,168,988	3,486	936	7,789,739	8,322	894	6,390,679	7,148	929	16,562,347	17,828
25,000 - 29,999	1,278	38,372,872	30,026	826	6,531,654	7,908	1,164	3,798,359	3,263	1,186	9,648,901	8,136	1,152	8,227,871	7,142	1,162	20,496,100	17,639
30,000 - 39,999	2,696	84,522,523	31,351	1,731	14,178,658	8,191	2,394	7,871,761	3,288	2,462	20,551,751	8,348	2,459	21,544,459	8,761	2,356	42,426,313	18,008
40,000 - 49,999	3,028	96,244,807	31,785	2,083	16,479,944	7,912	2,678	8,823,520	3,295	2,757	23,834,606	8,645	2,787	26,687,680	9,576	2,541	45,722,521	17,994
50,000 - 59,999	3,384	108,855,559	32,168	2,370	19,124,617	8,069	3,009	9,855,114	3,275	3,114	27,229,311	8,744	3,173	32,859,397	10,356	2,639	48,766,851	18,479
60,000 - 69,999	3,859	127,229,041	32,969	2,733	22,443,229	8,212	3,464	11,641,384	3,361	3,569	31,934,363	8,948	3,620	39,954,358	11,037	2,937	55,340,320	18,842
70,000 - 74,999	1,996	65,673,402	32,903	1,466	11,791,458	8,043	1,788	5,937,480	3,321	1,847	16,815,326	9,104	1,873	21,385,753	11,418	1,452	27,472,323	18,920
75,000 - 79,999	2,265	75,127,281	33,169	1,698	14,106,904	8,308	2,042	7,057,770	3,456	2,100	20,002,451	9,525	2,150	26,054,258	12,118	1,561	29,070,572	18,623
80,000 - 89,999	4,863	160,150,186	32,932	3,681	30,948,425	8,408	4,422	15,216,699	3,441	4,563	43,634,656	9,563	4,613	56,742,927	12,301	3,249	59,772,603	18,397
90,000 - 99,999	5,378	177,614,682	33,026	4,103	35,245,923	8,590	4,913	17,485,161	3,559	5,051	49,668,199	9,833	5,171	67,572,760	13,068	3,328	60,373,723	18,141
100,000 - 149,999	30,529	1,006,099,852	32,956	24,158	221,812,625	9,182	28,527	109,320,876	3,832	29,132	311,623,800	10,697	29,713	438,197,696	14,748	13,984	256,278,356	18,327
150,000 - 199,999	25,795	870,220,256	33,736	21,329	218,789,064	10,258	24,553	107,607,114	4,383	24,975	302,153,209	12,098	25,468	432,898,653	16,998	6,904	135,168,394	19,578
200,000 - 499,999	62,085	2,336,067,645	37,627	52,253	686,139,038	13,131	59,242	347,036,267	5,858	60,687	878,027,661	14,468	61,823	1,292,144,667	20,901	6,396	165,895,317	25,937
500,000 - 999,999	26,258	1,413,754,660	53,841	21,342	354,903,568	16,629	24,815	191,672,111	7,724	25,709	410,831,736	15,980	26,252	974,146,657	37,108	493	28,776,267	58,370
1,000,000 or more	33,099	23,047,094,420	696,308	22,341	422,937,183	18,931	30,361	273,041,513	8,993	31,768	492,784,209	15,512	33,107	22,540,931,182	680,851	113	13,379,029	118,398
TOTAL	211,644	29,769,024,882	140,656	165,652	2,114,672,994	12,766	197,964	1,136,616,542	5,742	203,672	2,688,234,811	13,199	206,426	25,994,755,429	125,928	54,050	1,086,034,642	20,093

MARRIED FILING SEPARATELY†††

\$ < 4,000	353	5,052,653	14,313	183	2,003,481	10,948	211	716,854	3,397	227	2,349,179	10,349	104	429,815	4,133	212	2,273,659	10,725
4,000 - 9,999	202	2,132,844	10,559	75	587,731	7,836	96	220,491	2,297	102	775,459	7,603	133	296,313	2,228	121	1,061,072	8,769
10,000 - 14,999	219	2,653,916	12,118	102	744,040	7,295	110	266,059	2,419	124	971,981	7,839	172	428,103	2,489	133	1,253,832	9,427
15,000 - 19,999	215	2,936,307	13,657	102	802,536	7,868	130	325,468	2,504	137	1,070,146	7,811	164	677,813	4,133	127	1,188,348	9,357
20,000 - 24,999	260	3,490,067	13,423	131	995,324	7,598	154	385,907	2,506	166	1,323,012	7,970	203	868,827	4,280	143	1,298,228	9,079
25,000 - 29,999	342	4,987,217	14,583	184	1,324,874	7,200	201	497,183	2,474	218	1,785,721	8,191	269	1,306,253	4,856	172	1,895,243	11,019
30,000 - 39,999	872	14,005,074	16,061	543	3,799,120	6,997	583	1,389,683	2,384	630	5,131,041	8,145	705	3,583,363	5,083	440	5,290,670	12,024
40,000 - 49,999	1,028	16,399,861	15,953	682	4,996,638	7,326	740	1,805,334	2,440	789	6,713,708	8,509	813	4,488,103	5,520	433	5,198,050	12,005
50,000 - 59,999	1,266	20,423,349	16,132	927	7,050,537	7,606	977	2,536,728	2,596	1,036	9,442,325	9,114	1,018	6,220,651	6,111	414	4,760,373	11,498
60,000 - 69,999	1,199	20,971,776	17,491	911	7,253,684	7,962	954	2,487,516	2,607	1,012	9,513,213	9,400	979	6,314,693	6,450	373	5,143,870	13,791
70,000 - 74,999	542	9,145,208	16,873	422	3,292,649	7,802	443	1,184,227	2,673	468	4,404,220	9,411	434	3,102,129	7,148	133	1,638,859	12,322
75,000 - 79,999	528	9,568,461	18,122	412	3,369,008	8,177	426	1,170,436	2,748	448	4,422,236	9,871	428	3,413,244	7,975	148	1,732,981	11,709
80,000 - 89,999	881	15,045,789	17,078	696	5,864,210	8,426	724	2,133,800	2,947	767	7,833,252	10,213	716	5,105,976	7,131	177	2,106,561	11,901
90,000 - 99,999	739	13,528,115	18,306	594	5,343,021	8,995	603	1,790,973	2,970	641	6,994,803	10,912	602	4,787,681	7,953	132	1,745,631	13,224
100,000 - 149,999	2,493	46,639,018	18,708	2,112	19,620,031	9,290	2,138	6,877,157	3,217	2,282	25,725,455	11,273	2,016	16,017,048	7,945	330	4,896,515	14,838
150,000 - 199,999	1,088	21,606,271	19,859	908	9,804,169	10,798	917	3,296,776	3,595	990	12,397,261	12,522	860	7,395,853	8,600	100	1,813,157	18,132
200,000 - 499,999	1,485	38,116,815	25,668	1,147	13,506,333	11,775	1,202	4,851,583	4,036	1,307	16,915,816	12,942	1,273	18,920,428	14,863	62	2,280,571	36,783
500,000 or more	1,497	4,040,473,569	2,699,047	851	12,703,042	14,927	1,148	5,412,086	4,714	1,237	14,866,341	12,018	1,404	4,024,324,233	2,866,328	14	1,282,995	91,643
TOTAL	15,209	4,287,176,310	281,884	10,982	103,060,428	9,384	11,757	37,348,261	3,177	12,581	132,635,169	10,542	12,293	4,107,680,526	334,148	3,664	46,860,615	12,789

Table I-1. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAX [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
HEAD OF HOUSEHOLD†††																		
Non-Positive AGI	201	5,342,541	26,580	156	2,620,260	16,797	158	862,630	5,460	167	2,576,420	15,428	10	99,811	9,981	129	2,666,310	20,669
\$ 1 - 3,999	65	1,519,240	23,373	38	342,643	9,017	43	138,920	3,231	46	462,207	10,048	48	119,385	2,487	59	937,648	15,892
4,000 - 9,999	136	3,513,034	25,831	92	1,074,451	11,679	94	392,055	4,171	100	1,344,678	13,447	88	216,785	2,463	103	1,951,571	18,947
10,000 - 14,999	165	3,722,393	22,560	108	1,130,279	10,466	117	418,806	3,580	122	1,426,232	11,690	118	403,854	3,422	126	1,892,307	15,018
15,000 - 19,999	252	6,501,455	25,799	162	1,488,738	9,190	162	517,703	3,196	176	1,884,611	10,708	184	886,082	4,816	200	3,730,762	18,654
20,000 - 24,999	305	7,310,484	23,969	190	1,903,503	10,018	211	632,164	2,996	218	2,426,057	11,129	236	1,148,335	4,866	220	3,736,092	16,982
25,000 - 29,999	414	9,988,575	24,127	239	2,087,076	8,733	258	746,418	2,893	275	2,730,340	9,929	324	1,733,377	5,350	325	5,524,858	17,000
30,000 - 39,999	1,325	32,723,780	24,697	787	7,594,114	9,649	850	2,409,278	2,834	909	9,235,432	10,160	1,103	7,322,291	6,639	953	16,166,057	16,963
40,000 - 49,999	1,614	41,010,017	25,409	1,028	8,751,993	8,514	1,071	2,905,318	2,713	1,150	11,115,446	9,666	1,384	10,691,170	7,725	1,146	19,203,401	16,757
50,000 - 59,999	1,648	41,340,917	25,086	1,246	11,347,007	9,107	1,260	3,659,517	2,904	1,353	14,176,206	10,478	1,477	11,923,451	8,073	1,023	15,241,260	14,899
60,000 - 69,999	1,512	38,401,532	25,398	1,201	10,723,106	8,928	1,223	3,742,493	3,060	1,290	13,984,454	10,841	1,325	11,275,146	8,510	837	13,141,932	15,701
70,000 - 74,999	680	17,298,272	25,439	566	5,131,790	9,067	563	1,753,302	3,114	599	6,625,204	11,060	623	5,545,874	8,902	334	5,127,194	15,351
75,000 - 79,999	664	16,418,031	24,726	583	5,298,005	9,087	582	1,915,715	3,292	611	6,957,087	11,386	593	5,405,168	9,115	286	4,055,776	14,181
80,000 - 89,999	1,261	31,344,268	24,857	1,097	10,839,699	9,881	1,109	3,702,113	3,338	1,151	13,800,278	11,990	1,119	10,199,433	9,115	540	7,344,557	13,601
90,000 - 99,999	1,049	25,642,062	24,444	934	9,471,822	10,141	942	3,378,134	3,586	978	12,292,969	12,569	943	8,658,672	9,182	360	4,690,421	13,029
100,000 - 149,999	3,603	89,226,294	24,764	3,276	35,339,286	10,787	3,306	13,248,824	4,008	3,418	46,010,244	13,461	3,231	30,775,961	9,525	826	12,440,089	15,061
150,000 - 199,999	1,725	44,297,289	25,680	1,620	19,922,120	12,298	1,638	7,790,326	4,756	1,683	25,240,714	14,997	1,536	14,411,191	9,382	225	4,645,384	20,646
200,000 - 499,999	2,769	78,926,787	28,504	2,576	37,119,916	14,410	2,609	15,285,011	5,859	2,702	44,340,854	16,410	2,460	29,700,204	12,073	162	4,885,729	30,159
500,000 or more	1,532	973,062,707	635,158	1,274	23,370,677	18,344	1,375	11,315,502	8,229	1,466	24,750,636	16,883	1,430	947,443,697	662,548	14	868,374	62,027
TOTAL	20,920	1,467,589,678	70,152	17,173	195,556,485	11,387	17,571	74,814,229	4,258	18,414	241,380,069	13,109	18,232	1,097,959,887	60,222	7,868	128,249,722	16,300

†††FAGI bracket levels have been collapsed 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 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 (limited to 60% of FAGI), 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.

Maximum allowable real estate property taxes deduction applies based on filing status: single, married filing jointly, head of household=\$10,000; married filing separately=\$5,000.

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 2021 D-400 returns claiming itemized deductions, 633 returns claimed an aggregate \$12,418,264 value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by filing status are as follows: single [251 returns, \$2,783,263]; married filing jointly/surviving spouse [266 returns, \$8,227,409]; married filing separately [35 returns, \$436,578]; and head of household [81 returns, \$971,014].

††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 2021 Extract data consider a return to itemize deductions 1) if the standard deduction allowance amount for the respective filing status is not claimed, 2) if the standard/itemized 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.

In general, NC standard deduction allowances applicable for taxable year 2021 are as follows based on filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

The NC standard deduction amount is zero for taxpayers not eligible to claim a standard deduction on the federal income tax return; additionally, special rules apply for married taxpayers filing separate returns: a taxpayer's NC standard deduction amount is zero if the taxpayer's spouse claims itemized deductions for State purposes.

Return counts in this table do not include returns for which the taxpayer reported a standard/itemized deduction value equal to zero.

TABLE I-2. TAX YEAR 2021 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 2021

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2021

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2021 with North Carolina reportable income

FAGI BRACKET	QUALIFYING HOME MORTGAGE INTEREST [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	2,639	34,964,224	13,249	1,839	69.7%	20,928,973	59.9%	11,381	65	2.5%	784,551	2.2%	12,070	735	27.9%	13,250,700	37.9%
\$ 1 - 3,999	1,003	8,487,790	8,462	894	89.1%	7,093,516	83.6%	7,935	40	4.0%	584,503	6.9%	14,613	69	6.9%	809,771	9.5%	11,736
4,000 - 9,999	1,913	14,493,333	7,576	1,745	91.2%	12,751,126	88.0%	7,307	72	3.8%	668,100	4.6%	9,279	96	5.0%	1,074,107	7.4%	11,189
10,000 - 14,999	2,353	16,579,942	7,046	2,191	93.1%	15,091,838	91.0%	6,888	54	2.3%	428,720	2.6%	7,939	108	4.6%	1,059,384	6.4%	9,809
15,000 - 19,999	2,583	18,165,145	7,033	2,386	92.4%	16,364,127	90.1%	6,858	67	2.6%	514,013	2.8%	7,672	130	5.0%	1,287,005	7.1%	9,900
20,000 - 24,999	3,031	21,381,475	7,054	2,770	91.4%	18,683,893	87.4%	6,745	78	2.6%	584,507	2.7%	7,494	183	6.0%	2,113,075	9.9%	11,547
25,000 - 29,999	3,309	23,612,407	7,136	3,036	91.7%	20,996,160	88.9%	6,916	88	2.7%	663,924	2.8%	7,545	185	5.6%	1,952,323	8.3%	10,553
30,000 - 39,999	7,940	58,485,083	7,366	7,267	91.5%	51,856,187	88.7%	7,136	233	2.9%	1,975,760	3.4%	8,480	440	5.5%	4,653,136	8.0%	10,575
40,000 - 49,999	9,806	71,488,113	7,290	8,986	91.6%	64,346,049	90.0%	7,161	267	2.7%	2,324,135	3.3%	8,705	553	5.6%	4,817,929	6.7%	8,712
50,000 - 59,999	11,865	89,775,829	7,566	10,824	91.2%	79,960,171	89.1%	7,387	321	2.7%	2,906,786	3.2%	9,055	720	6.1%	6,908,872	7.7%	9,596
60,000 - 69,999	12,848	98,137,524	7,638	11,713	91.2%	87,832,637	89.5%	7,499	340	2.6%	2,935,496	3.0%	8,634	795	6.2%	7,369,391	7.5%	9,270
70,000 - 74,999	6,514	50,556,994	7,761	5,852	89.8%	44,677,349	88.4%	7,635	215	3.3%	1,863,824	3.7%	8,669	447	6.9%	4,015,821	7.9%	8,984
75,000 - 79,999	6,442	50,973,328	7,913	5,784	89.8%	44,974,271	88.2%	7,776	201	3.1%	1,856,066	3.6%	9,234	457	7.1%	4,142,991	8.1%	9,066
80,000 - 89,999	12,429	101,533,358	8,169	11,077	89.1%	88,481,630	87.1%	7,988	407	3.3%	3,606,968	3.6%	8,862	945	7.6%	9,444,760	9.3%	9,994
90,000 - 99,999	11,533	97,929,687	8,491	10,200	88.4%	84,883,333	86.7%	8,322	423	3.7%	3,828,331	3.9%	9,050	910	7.9%	9,218,023	9.4%	10,130
100,000 - 149,999	48,188	438,275,245	9,095	41,663	86.5%	371,046,223	84.7%	8,906	1,848	3.8%	17,909,477	4.1%	9,691	4,677	9.7%	49,319,545	11.3%	10,545
150,000 - 199,999	32,068	326,415,011	10,179	26,527	82.7%	263,084,487	80.6%	9,918	1,411	4.4%	15,161,816	4.6%	10,745	4,130	12.9%	48,168,708	14.8%	11,663
200,000 - 499,999	66,793	855,248,625	12,804	49,838	74.6%	617,360,851	72.2%	12,387	2,894	4.3%	37,335,726	4.4%	12,901	14,061	21.1%	200,552,048	23.4%	14,263
500,000 - 999,999	24,920	405,440,249	16,270	14,293	57.4%	224,396,524	55.3%	15,700	760	3.0%	12,283,797	3.0%	16,163	9,867	39.6%	168,759,928	41.6%	17,103
1,000,000 or more	26,136	489,092,697	18,713	8,148	31.2%	141,748,609	29.0%	17,397	368	1.4%	6,303,374	1.3%	17,129	17,620	67.4%	341,040,714	69.7%	19,355
TOTAL	294,313	3,271,036,059	11,114	227,033	77.1%	2,276,557,954	69.6%	10,027	10,152	3.4%	114,519,874	3.5%	11,281	57,128	19.4%	879,958,231	26.9%	15,403

FAGI BRACKET	REAL ESTATE PROPERTY TAXES [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	3,194	16,881,047	5,285	2,218	69.4%	9,600,341	56.9%	4,328	71	2.2%	316,579	1.9%	4,459	905	28.3%	6,964,127	41.3%
\$ 1 - 3,999	1,331	4,321,877	3,247	1,212	91.1%	3,692,412	85.4%	3,047	43	3.2%	186,414	4.3%	4,335	76	5.7%	443,051	10.3%	5,830
4,000 - 9,999	2,628	7,845,289	2,985	2,430	92.5%	6,928,022	88.3%	2,851	73	2.8%	252,246	3.2%	3,455	125	4.8%	665,021	8.5%	5,320
10,000 - 14,999	3,320	9,357,368	2,818	3,122	94.0%	8,456,933	90.4%	2,709	62	1.9%	214,423	2.3%	3,458	136	4.1%	686,012	7.3%	5,044
15,000 - 19,999	3,643	10,337,452	2,838	3,377	92.7%	9,158,817	88.6%	2,712	81	2.2%	258,615	2.5%	3,193	185	5.1%	920,020	8.9%	4,973
20,000 - 24,999	4,201	11,804,164	2,810	3,898	92.8%	10,382,901	88.0%	2,664	90	2.1%	350,198	3.0%	3,891	213	5.1%	1,071,065	9.1%	5,028
25,000 - 29,999	4,464	12,407,414	2,779	4,141	92.8%	11,081,136	89.3%	2,676	97	2.2%	308,070	2.5%	3,176	226	5.1%	1,018,208	8.2%	4,505
30,000 - 39,999	10,196	28,451,522	2,790	9,410	92.3%	25,190,640	88.5%	2,677	245	2.4%	902,819	3.2%	3,685	541	5.3%	2,358,063	8.3%	4,359
40,000 - 49,999	11,923	33,111,133	2,777	10,977	92.1%	29,278,049	88.4%	2,667	295	2.5%	1,066,769	3.2%	3,616	651	5.5%	2,766,315	8.4%	4,249
50,000 - 59,999	13,983	39,709,816	2,840	12,874	92.1%	35,307,664	88.9%	2,743	318	2.3%	1,131,688	2.8%	3,559	791	5.7%	3,270,464	8.2%	4,135
60,000 - 69,999	15,215	45,403,807	2,984	13,939	91.6%	40,225,079	88.6%	2,886	370	2.4%	1,342,524	3.0%	3,628	906	6.0%	3,836,204	8.4%	4,234
70,000 - 74,999	7,618	23,258,650	3,053	6,902	90.6%	20,467,371	88.0%	2,965	219	2.9%	781,335	3.4%	3,568	497	6.5%	2,009,944	8.6%	4,044
75,000 - 79,999	7,517	23,912,981	3,181	6,781	90.2%	20,852,332	87.2%	3,075	203	2.7%	796,307	3.3%	3,923	533	7.1%	2,264,342	9.5%	4,248
80,000 - 89,999	14,525	47,561,322	3,274	13,067	90.0%	41,350,590	86.9%	3,165	408	2.8%	1,635,762	3.4%	4,009	1,050	7.2%	4,574,970	9.6%	4,357
90,000 - 99,999	13,441	45,944,246	3,418	11,990	89.2%	39,532,394	86.0%	3,297	436	3.2%	1,730,796	3.8%	3,970	1,015	7.6%	4,681,056	10.2%	4,612
100,000 - 149,999	56,143	211,557,109	3,768	48,877	87.1%	177,028,126	83.7%	3,622	1,930	3.4%	8,447,000	4.0%	4,377	5,336	9.5%	26,081,983	12.3%	4,888
150,000 - 199,999	37,109	162,122,672	4,369	31,018	83.6%	129,404,521	79.8%	4,172	1,432	3.9%	6,994,114	4.3%	4,884	4,659	12.6%	25,724,037	15.9%	5,521
200,000 - 499,999	76,953	441,819,496	5,741	57,775	75.1%	310,624,756	70.3%	5,376	2,980	3.9%	17,695,857	4.0%	5,938	16,198	21.0%	113,498,883	25.7%	7,007
500,000 - 999,999	29,459	223,724,251	7,594	16,866	57.3%	119,788,225	53.5%	7,102	829	2.8%	6,123,159	2.7%	7,386	11,764	39.9%	97,812,867	43.7%	8,315
1,000,000 or more	35,864	317,228,205	8,845	10,609	29.6%	86,071,749	27.1%	8,113	429	1.2%	3,571,096	1.1%	8,324	24,826	69.2%	227,585,360	71.7%	9,167
TOTAL	352,727	1,716,759,821	4,867	271,483	77.0%	1,134,422,058	66.1%	4,179	10,611	3.0%	54,105,771	3.2%	5,099	70,633	20.0%	528,231,992	30.8%	7,479

Table I-2. continued

FAGI BRACKET	ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAXES [reflects \$20,000 cap] [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	3,358	41,040,220	12,222	2,333	69.5%	25,966,686	63.3%	11,130	78	2.3%	847,325	2.1%	10,863	947	28.2%	14,226,209	34.7%
\$ 1 - 3,999	1,401	11,879,777	8,479	1,265	90.3%	10,265,932	86.4%	8,115	49	3.5%	561,244	4.7%	11,454	87	6.2%	1,052,601	8.9%	12,099
4,000 - 9,999	2,728	21,005,687	7,700	2,514	92.2%	18,645,103	88.8%	7,417	84	3.1%	860,986	4.1%	10,250	130	4.8%	1,499,598	7.1%	11,535
10,000 - 14,999	3,448	24,632,444	7,144	3,239	93.9%	22,540,098	91.5%	6,959	65	1.9%	567,891	2.3%	8,737	144	4.2%	1,524,455	6.2%	10,586
15,000 - 19,999	3,777	27,191,595	7,199	3,496	92.6%	24,446,026	89.9%	6,993	93	2.5%	749,362	2.8%	8,058	188	5.0%	1,996,207	7.3%	10,618
20,000 - 24,999	4,376	31,628,280	7,228	4,052	92.6%	28,122,568	88.9%	6,940	97	2.2%	882,579	2.8%	9,099	227	5.2%	2,623,133	8.3%	11,556
25,000 - 29,999	4,643	34,681,838	7,470	4,303	92.7%	31,180,549	89.9%	7,246	105	2.3%	889,394	2.6%	8,470	235	5.1%	2,611,895	7.5%	11,114
30,000 - 39,999	10,645	83,161,771	7,812	9,804	92.1%	74,394,354	89.5%	7,588	271	2.5%	2,590,802	3.1%	9,560	570	5.4%	6,176,615	7.4%	10,836
40,000 - 49,999	12,425	101,318,826	8,154	11,437	92.0%	91,110,783	89.9%	7,966	307	2.5%	3,158,337	3.1%	10,288	681	5.5%	7,049,706	7.0%	10,352
50,000 - 59,999	14,593	125,201,070	8,580	13,404	91.9%	112,255,837	89.7%	8,375	354	2.4%	3,690,744	2.9%	10,426	835	5.7%	9,254,489	7.4%	11,083
60,000 - 69,999	15,770	139,038,089	8,817	14,434	91.5%	124,668,519	89.7%	8,637	396	2.5%	4,075,123	2.9%	10,291	940	6.0%	10,294,447	7.4%	10,952
70,000 - 74,999	7,881	71,869,796	9,119	7,118	90.3%	63,683,816	88.6%	8,947	236	3.0%	2,567,255	3.6%	10,878	527	6.7%	5,618,725	7.8%	10,662
75,000 - 79,999	7,748	72,669,892	9,379	6,980	90.1%	64,173,821	88.3%	9,194	221	2.9%	2,500,494	3.4%	11,314	547	7.1%	5,995,577	8.3%	10,961
80,000 - 89,999	14,965	144,221,456	9,637	13,422	89.7%	126,443,536	87.7%	9,421	446	3.0%	4,989,765	3.5%	11,188	1,097	7.3%	12,788,155	8.9%	11,657
90,000 - 99,999	13,850	138,516,580	10,001	12,326	89.0%	120,574,631	87.0%	9,782	463	3.3%	5,339,911	3.9%	11,533	1,061	7.7%	12,602,038	9.1%	11,878
100,000 - 149,999	57,527	620,108,758	10,779	49,972	86.9%	527,336,732	85.0%	10,553	2,059	3.6%	24,661,138	4.0%	11,977	5,496	9.6%	68,110,888	11.0%	12,393
150,000 - 199,999	37,883	455,569,422	12,026	31,581	83.4%	370,350,618	81.3%	11,727	1,517	4.0%	20,256,333	4.4%	13,353	4,785	12.6%	64,962,471	14.3%	13,576
200,000 - 499,999	79,069	1,114,659,090	14,097	59,296	75.0%	812,849,860	72.9%	13,708	3,125	4.0%	47,005,757	4.2%	15,042	16,648	21.1%	254,803,473	22.9%	15,305
500,000 - 999,999	30,562	477,980,752	15,640	17,530	57.4%	267,688,993	56.0%	15,270	856	2.8%	14,121,962	3.0%	16,498	12,176	39.8%	196,169,797	41.0%	16,111
1,000,000 or more	37,621	574,987,405	15,284	11,200	29.8%	167,883,977	29.2%	14,990	451	1.2%	7,241,592	1.3%	16,057	25,970	69.0%	399,861,836	69.5%	15,397
TOTAL	364,270	4,311,362,748	11,836	279,706	76.8%	3,084,582,439	71.5%	11,028	11,273	3.1%	147,557,994	3.4%	13,090	73,291	20.1%	1,079,222,315	25.0%	14,725

FAGI BRACKET	CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]	Return Count	% of Total [%]	Claimed [\$]	% of Total [%]	Avg [\$]
	Non-Positive AGI	55	922,667	16,776	40	72.7%	577,318	62.6%	14,433	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	1,256	1,326,596	1,056	1,090	86.8%	1,188,563	89.6%	1,090	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	2,586	6,406,525	2,477	2,345	90.7%	5,849,894	91.3%	2,495	73	2.8%	165,070	2.6%	2,261	168	6.5%	391,561	6.1%	2,331
10,000 - 14,999	3,416	11,766,491	3,445	3,198	93.6%	11,120,775	94.5%	3,477	69	2.0%	206,491	1.8%	2,993	149	4.4%	439,225	3.7%	2,948
15,000 - 19,999	3,875	16,630,703	4,292	3,577	92.3%	15,335,290	92.2%	4,287	107	2.8%	376,073	2.3%	3,515	191	4.9%	919,340	5.5%	4,813
20,000 - 24,999	4,665	23,550,299	5,048	4,309	92.4%	21,800,026	92.6%	5,059	112	2.4%	443,393	1.9%	3,959	244	5.2%	1,306,880	5.5%	5,356
25,000 - 29,999	5,078	27,913,822	5,497	4,695	92.5%	26,045,522	93.3%	5,548	121	2.4%	517,629	1.9%	4,278	262	5.2%	1,350,671	4.8%	5,155
30,000 - 39,999	11,691	74,112,049	6,339	10,798	92.4%	68,549,646	92.5%	6,348	272	2.3%	1,374,538	1.9%	5,053	621	5.3%	4,187,865	5.7%	6,744
40,000 - 49,999	13,246	92,224,201	6,962	12,210	92.2%	84,948,002	92.1%	6,957	323	2.4%	1,937,803	2.1%	5,999	713	5.4%	5,338,396	5.8%	7,487
50,000 - 59,999	14,782	108,965,519	7,372	13,605	92.0%	100,226,082	92.0%	7,367	354	2.4%	2,367,213	2.2%	6,687	823	5.6%	6,372,224	5.8%	7,743
60,000 - 69,999	15,695	123,779,962	7,887	14,375	91.6%	113,565,254	91.7%	7,900	395	2.5%	2,498,639	2.0%	6,326	925	5.9%	7,716,069	6.2%	8,342
70,000 - 74,999	7,723	64,017,461	8,289	6,998	90.6%	57,985,469	90.6%	8,286	227	2.9%	1,511,262	2.4%	6,658	498	6.4%	4,520,730	7.1%	9,078
75,000 - 79,999	7,530	65,936,004	8,756	6,793	90.2%	59,113,144	89.7%	8,702	211	2.8%	1,730,221	2.6%	8,200	526	7.0%	5,092,639	7.7%	9,682
80,000 - 89,999	14,340	128,767,265	8,980	12,919	90.1%	115,947,315	90.0%	8,975	406	2.8%	3,384,608	2.6%	8,336	1,015	7.1%	9,435,342	7.3%	9,296
90,000 - 99,999	13,424	130,548,011	9,725	11,983	89.3%	116,781,409	89.5%	9,746	436	3.2%	3,448,812	2.6%	7,910	1,005	7.5%	10,318,150	7.9%	10,267
100,000 - 149,999	55,855	654,494,991	11,718	48,621	87.0%	571,182,394	87.3%	11,748	1,954	3.5%	19,807,316	3.0%	10,137	5,280	9.5%	63,505,281	9.7%	12,028
150,000 - 199,999	37,337	546,297,578	14,632	31,252	83.7%	459,961,419	84.2%	14,718	1,415	3.8%	16,278,458	3.0%	11,504	4,670	12.5%	70,057,701	12.8%	15,002
200,000 - 499,999	79,160	1,554,191,466	19,634	59,412	75.1%	1,154,240,837	74.3%	19,428	3,075	3.9%	47,882,175	3.1%	15,571	16,673	21.1%	352,068,454	22.7%	21,116
500,000 - 999,999	31,062	1,137,543,686	36,622	17,743	57.1%	618,242,613	54.3%	34,844	849	2.7%	21,190,707	1.9%	24,960	12,470	40.1%	498,110,366	43.8%	39,945
1,000,000 or more	39,387	33,803,553,996	858,241	11,631	29.5%	2,354,825,763	7.0%	202,461	456	1.2%	53,386,701	0.2%	117,076	27,300	69.3%	31,395,341,532	92.9%	1,150,013
TOTAL	362,163	38,572,949,292	106,507	277,594	76.6%	5,957,486,375	15.4%	21,461	10,893	3.0%	178,540,541	0.5%	16,390	73,676	20.3%	32,436,922,376	84.1%	440,264

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	3,447	62,145,704	18,029	2,509	72.8%	42,097,979	67.7%	16,779	78	2.3%	1,591,365	2.6%	20,402	860	24.9%	18,456,360	29.7%	21,461
\$ 1 - 3,999	1,724	29,478,201	17,099	1,583	91.8%	27,547,316	93.4%	17,402	58	3.4%	717,094	2.4%	12,364	83	4.8%	1,213,791	4.1%	14,624
4,000 - 9,999	3,327	53,636,526	16,122	3,100	93.2%	49,740,043	92.7%	16,045	95	2.9%	1,256,716	2.3%	13,229	132	4.0%	2,639,767	4.9%	19,998
10,000 - 14,999	4,148	63,079,368	15,207	3,912	94.3%	59,501,801	94.3%	15,210	93	2.2%	1,388,561	2.2%	14,931	143	3.4%	2,189,006	3.5%	15,308
15,000 - 19,999	4,543	70,889,639	15,604	4,249	93.5%	66,129,784	93.3%	15,564	113	2.5%	1,846,495	2.6%	16,341	181	4.0%	2,913,360	4.1%	16,096
20,000 - 24,999	4,967	75,449,942	15,190	4,655	93.7%	71,110,894	94.2%	15,276	117	2.4%	1,773,875	2.4%	15,161	195	3.9%	2,565,173	3.4%	13,155
25,000 - 29,999	4,984	77,530,454	15,556	4,654	93.4%	72,324,852	93.3%	15,540	117	2.3%	1,777,440	2.3%	15,192	213	4.3%	3,428,162	4.4%	16,095
30,000 - 39,999	10,436	166,155,940	15,921	9,733	93.3%	154,516,092	93.0%	15,875	234	2.2%	3,799,579	2.3%	16,238	469	4.5%	7,840,269	4.7%	16,717
40,000 - 49,999	10,461	166,308,363	15,898	9,726	93.0%	153,973,795	92.6%	15,831	253	2.4%	4,890,929	2.9%	19,332	482	4.6%	7,443,639	4.5%	15,443
50,000 - 59,999	10,058	163,521,060	16,258	9,316	92.6%	151,477,786	92.6%	16,260	229	2.3%	4,346,507	2.7%	18,980	513	5.1%	7,696,767	4.7%	15,003
60,000 - 69,999	9,510	164,573,534	17,305	8,737	91.9%	150,383,359	91.4%	17,212	243	2.6%	4,904,458	3.0%	20,183	530	5.6%	9,285,717	5.6%	17,520
70,000 - 74,999	4,241	75,029,980	17,692	3,887	91.7%	68,177,010	90.9%	17,540	104	2.5%	1,894,659	2.5%	18,218	250	5.9%	4,958,311	6.6%	19,833
75,000 - 79,999	3,997	71,148,800	17,801	3,647	91.2%	65,134,224	91.5%	17,860	97	2.4%	1,885,596	2.7%	19,439	253	6.3%	4,128,980	5.8%	16,320
80,000 - 89,999	7,190	131,257,089	18,256	6,504	90.5%	119,024,518	90.7%	18,300	190	2.6%	3,763,780	2.9%	19,809	496	6.9%	8,468,791	6.5%	17,074
90,000 - 99,999	6,292	118,881,621	18,894	5,736	91.2%	109,701,592	92.3%	19,125	154	2.4%	2,712,482	2.3%	17,614	402	6.4%	6,467,547	5.4%	16,088
100,000 - 149,999	21,047	422,020,835	20,051	18,636	88.5%	371,678,997	88.1%	19,944	657	3.1%	15,120,246	3.6%	23,014	1,754	8.3%	35,221,592	8.3%	20,081
150,000 - 199,999	9,254	206,372,106	22,301	7,849	84.8%	177,107,264	85.8%	22,564	326	3.5%	6,880,301	3.3%	21,105	1,079	11.7%	22,384,541	10.8%	20,746
200,000 - 499,999	8,322	254,363,195	30,565	6,494	78.0%	197,864,205	77.8%	30,469	332	4.0%	12,402,510	4.9%	37,357	1,496	18.0%	44,096,480	17.3%	29,476
500,000 - 999,999	672	44,127,240	65,666	373	55.5%	21,418,416	48.5%	57,422	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
1,000,000 or more	172	21,037,986	122,314	54	31.4%	4,748,205	22.6%	87,930	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
TOTAL	128,792	2,437,007,583	18,922	115,354	89.6%	2,133,658,132	87.6%	18,497	3,514	2.7%	74,682,683	3.1%	21,253	9,924	7.7%	228,666,768	9.4%	23,042

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 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 (limited to 60% of FAGI), 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. Maximum allowable real estate property taxes deduction applies based on filing status: single, married filing jointly, head of household=\$10,000; married filing separately=\$5,000.

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 2021 D-400 returns claiming itemized deductions, 633 returns claimed an aggregate \$12,418,264 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 [533, \$9,636,555]; part-year resident [35, \$611,149]; and nonresident [65, \$2,170,560]. [See Table I-2A. for bracket detail.]

Return counts in this table indicate 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).

In general, NC standard deduction allowances applicable for taxable year 2021 are as follows based on filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

The NC standard deduction amount is zero for taxpayers not eligible to claim a standard deduction on the federal income tax return; additionally, special rules apply for married taxpayers filing separate returns: a taxpayer's NC standard deduction amount is zero if the taxpayer's spouse claims itemized deductions for State purposes.

Return counts in this table do not include returns for which the NC standard/itemized deduction value is equal to zero.

[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 2021 REPAYMENT OF CLAIM OF RIGHT INCOME

FAGI BRACKET	REPAYMENT OF CLAIM OF RIGHT INCOME‡ [AGGREGATE]			
	Return Count	Claimed [\$]	[%]	Avg [\$]
Non-Positive AGI	20	287,063	2.3%	14,353
\$ 1 - 3,999	14	261,210	2.1%	18,658
4,000 - 9,999	16	135,890	1.1%	8,493
10,000 - 14,999	12	101,853	0.8%	8,488
15,000 - 19,999	19	133,559	1.1%	7,029
20,000 - 24,999	19	117,629	0.9%	6,191
25,000 - 29,999	20	154,137	1.2%	7,707
30,000 - 39,999	37	261,808	2.1%	7,076
40,000 - 49,999	38	247,703	2.0%	6,519
50,000 - 59,999	48	354,370	2.9%	7,383
60,000 - 69,999	40	590,580	4.8%	14,765
70,000 - 74,999	16	155,549	1.3%	9,722
75,000 - 79,999	17	345,691	2.8%	20,335
80,000 - 89,999	33	372,394	3.0%	11,285
90,000 - 99,999	25	198,225	1.6%	7,929
100,000 - 149,999	89	1,078,291	8.7%	12,116
150,000 - 199,999	35	615,166	5.0%	17,576
200,000 - 499,999	86	2,897,101	23.3%	33,687
500,000 - 999,999	31	2,035,915	16.4%	65,675
1,000,000 or more	18	2,074,130	16.7%	115,229
TOTAL	633	12,418,264	100.0%	19,618

Exhibit I-2.1. Total Allowable Itemized Deductions Claimed for Tax Year 2021 by Residency Status

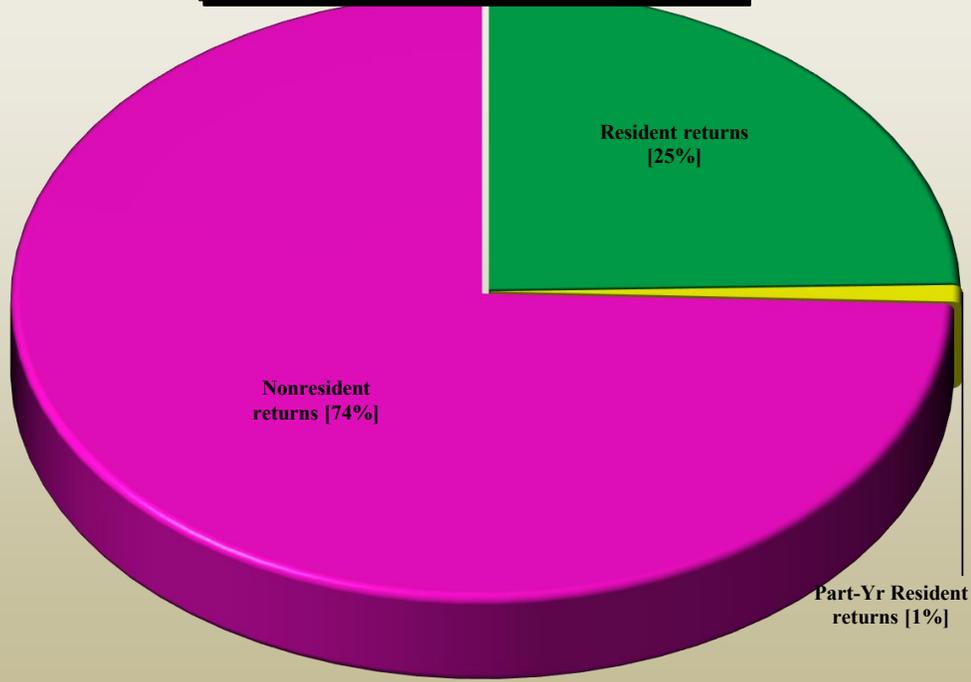


Exhibit I-2.2. Allowable Itemized Deductions Claimed For Qualifying Mortgage Interest and Real Estate Property Taxes for Tax Year 2021 by Residency Status

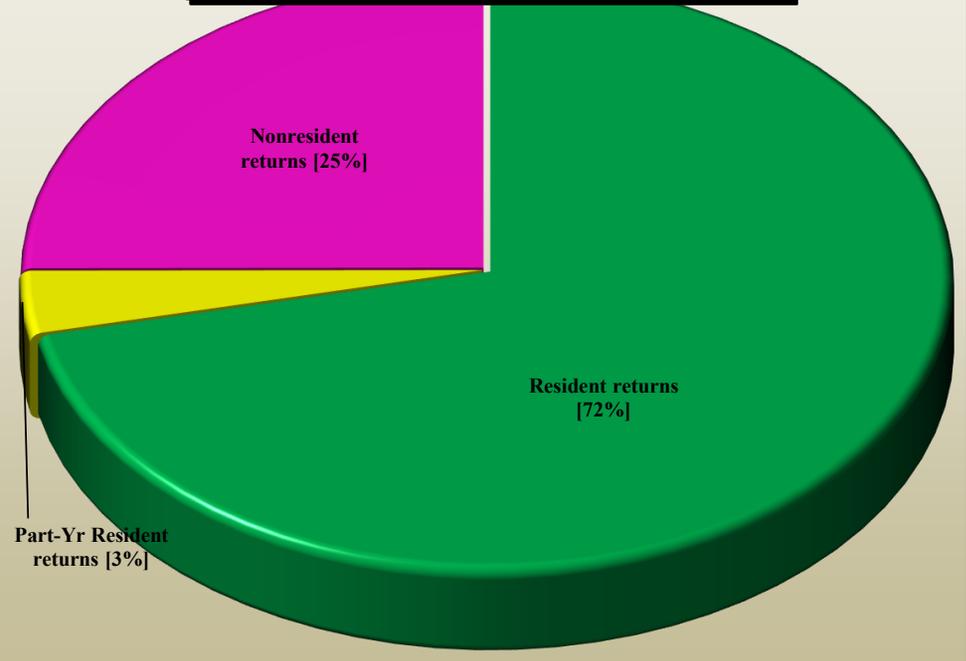


Exhibit I-2.3. Charitable Contributions Claimed for Tax Year 2021 by Residency Status

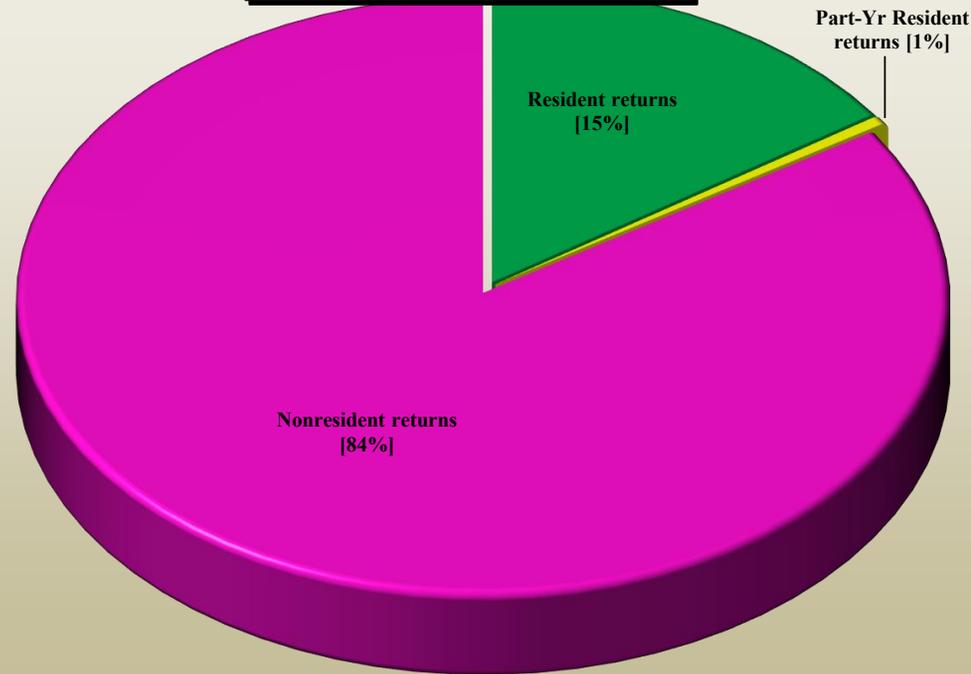


Exhibit I-2.4. Medical & Dental Expenses Claimed for Tax Year 2021 by Residency Status

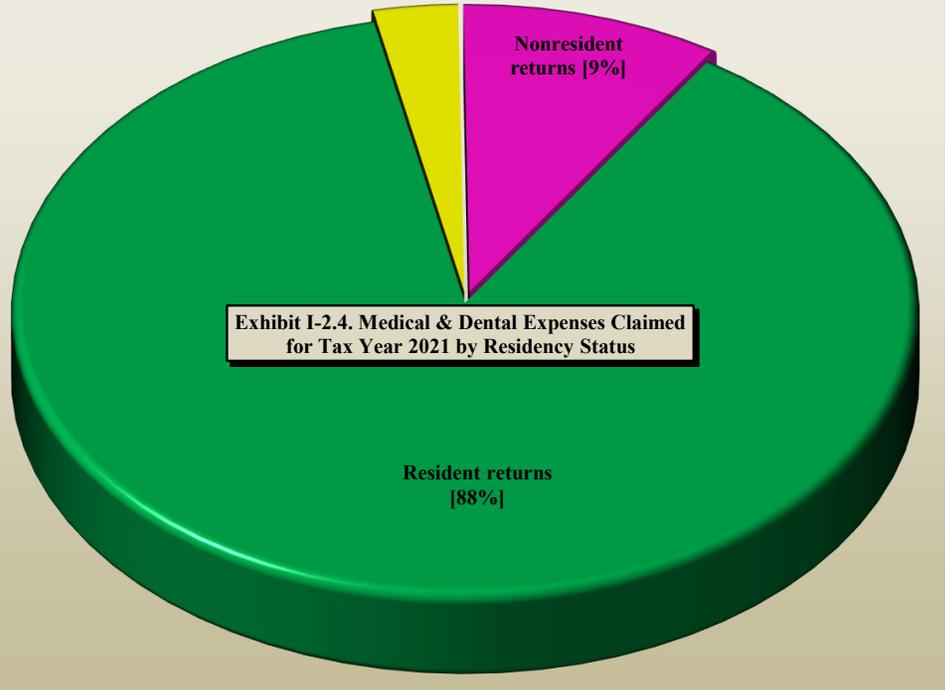


TABLE I-3. TAX YEAR 2021 INDIVIDUAL INCOME TAX RETURNS WITH \$0 TAX LIABILITY: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE A BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5(a)(2).]
 [\$0 tax liability returns=returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of tax credits]

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [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 [\$]
AGGREGATE - COMBINED FILING STATUSES																		
Non-Positive AGI	3,699	97,602,431	26,386	2,472	32,108,165	12,989	3,005	15,603,091	5,192	3,149	38,070,681	12,090	53	859,865	16,224	3,265	58,671,885	17,970
\$ 1 - 3,999	1,878	42,197,324	22,469	985	8,316,210	8,443	1,310	4,240,990	3,237	1,376	11,641,158	8,460	1,196	1,275,763	1,067	1,703	29,280,403	17,193
4,000 - 9,999	3,563	79,892,512	22,423	1,873	14,017,177	7,484	2,577	7,661,037	2,973	2,672	20,461,853	7,658	2,465	6,198,665	2,515	3,267	53,231,994	16,294
10,000 - 14,999	3,736	89,102,997	23,850	1,900	14,124,916	7,434	2,652	7,761,641	2,927	2,754	20,613,296	7,485	2,709	9,735,099	3,594	3,426	58,754,602	17,150
15,000 - 19,999	3,092	86,885,961	28,100	1,467	11,674,045	7,958	2,072	6,426,388	3,102	2,154	16,875,222	7,834	2,245	10,573,106	4,710	2,854	59,437,633	20,826
20,000 - 24,999	2,816	85,408,254	30,330	1,350	10,647,102	7,887	1,962	6,025,583	3,071	2,041	15,463,574	7,576	2,129	12,518,850	5,880	2,594	57,425,830	22,138
25,000 - 29,999	2,406	77,417,500	32,177	1,178	9,151,464	7,769	1,739	5,237,951	3,012	1,788	13,490,911	7,545	1,920	12,238,647	6,374	2,182	51,687,942	23,688
30,000 - 39,999	3,881	137,445,223	35,415	1,856	14,262,985	7,685	2,784	8,376,479	3,009	2,874	21,298,212	7,411	3,013	23,552,506	7,817	3,413	92,594,505	27,130
40,000 - 49,999	3,137	116,853,397	37,250	1,523	11,249,354	7,386	2,278	6,924,163	3,040	2,339	17,182,070	7,346	2,496	21,852,108	8,755	2,620	77,819,219	29,702
50,000 - 59,999	2,847	107,585,036	37,789	1,455	10,832,275	7,445	2,120	6,435,584	3,036	2,198	16,260,634	7,398	2,271	20,749,594	9,137	2,200	70,574,808	32,079
60,000 - 69,999	2,741	109,501,461	39,949	1,418	10,084,527	7,112	2,080	6,716,250	3,229	2,137	16,025,451	7,499	2,224	22,064,876	9,921	1,994	71,411,134	35,813
70,000 - 74,999	1,173	48,782,058	41,587	608	4,714,596	7,754	879	2,942,602	3,348	909	7,213,206	7,935	968	10,227,980	10,566	789	31,340,872	39,722
75,000 - 79,999	1,033	44,448,729	43,029	566	4,224,740	7,464	795	2,816,116	3,542	814	6,696,740	8,227	856	9,597,674	11,212	687	28,154,315	40,982
80,000 - 89,999	1,806	78,304,523	43,358	990	8,137,786	8,220	1,424	5,031,917	3,534	1,457	12,281,143	8,429	1,492	17,625,598	11,813	1,155	48,397,782	41,903
90,000 - 99,999	1,446	64,994,039	44,947	841	7,170,159	8,526	1,189	4,677,278	3,934	1,225	11,138,338	9,093	1,233	15,817,682	12,829	897	38,038,019	42,406
100,000 - 149,999	4,602	212,492,581	46,174	2,847	28,116,216	9,876	3,920	17,690,239	4,513	4,002	41,680,446	10,415	4,099	63,068,612	15,386	2,416	107,743,523	44,596
150,000 - 199,999	2,186	95,254,094	43,575	1,595	19,444,792	12,191	1,959	11,294,741	5,766	2,008	26,608,927	13,251	2,033	37,411,140	18,402	704	31,234,027	44,367
200,000 - 499,999	5,311	238,340,995	44,877	4,182	62,101,451	14,850	4,937	36,610,549	7,416	5,080	78,116,561	15,377	5,114	128,845,937	25,195	632	31,378,497	49,650
500,000 - 999,999	3,291	218,477,810	66,386	2,517	44,305,035	17,602	3,057	25,806,398	8,442	3,170	50,740,768	16,007	3,240	160,570,769	49,559	87	7,166,273	82,371
1,000,000 or more	6,564	7,844,836,556	1,195,130	4,056	78,924,458	19,459	5,923	54,746,120	9,243	6,190	94,296,876	15,234	6,527	7,746,127,735	1,186,782	29	4,411,945	152,136
TOTAL	61,208	9,875,823,481	161,349	35,679	403,607,453	11,312	48,662	243,025,117	4,994	50,337	536,156,067	10,651	48,283	8,330,912,206	172,543	36,914	1,008,755,208	27,327
SINGLE†††																		
Non-Positive AGI	1,860	39,754,575	21,373	1,093	11,206,631	10,253	1,395	6,232,414	4,468	1,468	15,289,446	10,415	30	397,059	13,235	1,563	24,068,070	15,399
\$ 1 - 3,999	1,356	28,611,331	21,100	655	5,103,216	7,791	899	2,680,127	2,981	944	7,290,801	7,723	806	763,309	947	1,232	20,557,221	16,686
4,000 - 9,999	2,655	55,274,518	20,819	1,298	8,672,823	6,682	1,838	4,990,668	2,715	1,907	13,079,919	6,859	1,754	4,181,756	2,384	2,449	38,012,843	15,522
10,000 - 14,999	2,725	61,835,759	22,692	1,247	8,229,501	6,599	1,815	4,933,496	2,718	1,884	12,718,792	6,751	1,885	6,273,143	3,328	2,510	42,843,824	17,069
15,000 - 19,999	1,957	54,545,714	27,872	757	5,665,583	7,484	1,169	3,318,500	2,839	1,214	8,380,572	6,903	1,303	5,415,432	4,156	1,840	40,749,710	22,147
20,000 - 24,999	1,600	49,354,888	30,847	589	4,130,084	7,012	929	2,533,456	2,727	975	6,301,925	6,464	1,081	5,475,361	5,065	1,507	37,577,602	24,935
25,000 - 29,999	1,203	39,576,606	32,898	436	3,233,493	7,416	716	1,893,412	2,644	742	4,839,594	6,522	850	4,873,110	5,733	1,075	29,863,902	27,780
30,000 - 39,999	2,066	72,339,914	35,014	762	5,044,691	6,620	1,265	3,369,188	2,663	1,309	8,066,032	6,162	1,394	9,226,945	6,619	1,776	55,046,937	30,995
40,000 - 49,999	1,788	63,686,317	35,619	688	4,436,497	6,448	1,150	3,112,269	2,706	1,176	7,297,358	6,205	1,280	9,223,362	7,206	1,455	47,165,597	32,416
50,000 - 59,999	1,806	64,885,846	35,928	770	5,029,529	6,532	1,228	3,349,856	2,728	1,265	8,100,330	6,403	1,311	9,942,974	7,584	1,370	46,842,542	34,192
60,000 - 69,999	1,738	66,088,562	38,026	783	4,978,330	6,358	1,217	3,721,344	3,058	1,249	8,475,134	6,786	1,312	10,637,886	8,108	1,213	46,975,542	38,727
70,000 - 74,999	728	28,848,041	39,626	335	2,374,016	7,087	511	1,648,618	3,226	524	3,917,832	7,477	553	4,772,951	8,631	457	20,157,258	44,108
75,000 - 79,999	612	25,933,026	42,374	286	1,900,276	6,644	426	1,387,278	3,257	435	3,253,267	7,479	465	4,010,049	8,624	388	18,669,710	48,118
80,000 - 89,999	995	41,984,335	42,195	481	3,602,108	7,489	728	2,479,235	3,406	741	5,873,541	7,927	741	6,601,710	8,909	575	29,509,084	51,320
90,000 - 99,999	692	30,938,530	44,709	362	2,929,391	8,092	517	2,011,825	3,891	535	4,743,017	8,865	526	5,146,270	9,784	373	21,049,243	56,432
100,000 - 149,999	1,682	79,100,011	47,027	910	8,298,642	9,119	1,296	5,694,843	4,394	1,329	13,202,672	9,934	1,338	16,107,244	12,038	719	49,790,095	69,249
150,000 - 199,999	581	25,286,242	43,522	368	4,111,569	11,173	472	2,644,043	5,602	486	6,131,467	12,616	482	7,237,858	15,016	159	11,916,917	74,949
200,000 - 499,999	1,064	43,801,538	41,167	722	9,092,706	12,594	928	6,627,441	7,142	961	13,261,686	13,800	917	18,569,104	20,250	118	11,970,748	101,447
500,000 or more	1,310	1,816,859,289	1,386,915	732	12,081,942	16,505	1,138	9,919,607	8,717	1,185	16,845,205	14,215	1,250	1,797,741,557	1,438,193	23	2,272,527	98,806
TOTAL	28,418	2,688,705,042	94,613	13,274	110,121,028	8,296	19,637	72,547,620	3,694	20,329	167,068,590	8,218	19,278	1,926,597,080	99,938	20,802	595,039,372	28,605

Table I-3. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [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†††																		
\$ < 4,000	1,799	59,980,453	33,341	1,350	19,374,381	14,351	1,629	9,288,946	5,702	1,697	22,019,125	12,975	281	344,915	1,227	1,794	37,616,413	20,968
4,000 - 9,999	633	19,196,917	30,327	419	3,775,587	9,011	564	2,094,334	3,713	579	5,362,778	9,262	539	1,555,575	2,886	611	12,278,564	20,096
10,000 - 14,999	712	21,311,017	29,931	464	4,131,521	8,904	638	2,203,047	3,453	656	5,666,473	8,638	601	2,754,052	4,582	689	12,890,492	18,709
15,000 - 19,999	789	24,289,390	30,785	512	4,180,584	8,165	685	2,452,989	3,581	705	6,182,567	8,770	680	3,913,611	5,755	741	14,193,212	19,154
20,000 - 24,999	945	29,175,902	30,874	602	4,978,346	8,270	851	2,944,238	3,460	875	7,180,576	8,206	838	5,938,371	7,086	882	16,056,955	18,205
25,000 - 29,999	983	31,267,150	31,808	628	4,992,812	7,950	889	2,960,505	3,330	907	7,396,200	8,155	889	6,213,626	6,989	918	17,657,324	19,235
30,000 - 39,999	1,456	52,822,496	36,279	891	7,532,513	8,454	1,283	4,360,569	3,399	1,318	10,999,889	8,346	1,325	12,196,465	9,205	1,343	29,626,142	22,060
40,000 - 49,999	1,063	42,892,592	40,351	677	5,577,695	8,239	934	3,286,757	3,519	957	8,200,709	8,569	969	10,311,114	10,641	956	24,380,769	25,503
50,000 - 59,999	821	35,865,751	43,685	532	4,546,111	8,545	721	2,563,644	3,556	750	6,473,695	8,632	762	9,148,004	12,005	689	20,244,052	29,382
60,000 - 69,999	799	36,126,281	45,214	495	3,987,199	8,055	698	2,473,142	3,543	716	5,975,296	8,345	731	9,665,406	13,222	661	20,485,579	30,992
70,000 - 74,999	364	17,077,331	46,916	213	1,787,645	8,393	306	1,080,758	3,532	315	2,637,222	8,372	338	4,584,666	13,564	293	9,855,443	33,636
75,000 - 79,999	356	16,589,156	46,599	231	1,898,704	8,219	316	1,224,688	3,876	323	2,841,732	8,798	334	4,920,358	14,732	269	8,827,066	32,814
80,000 - 89,999	714	33,308,658	46,651	444	3,955,002	8,908	623	2,272,935	3,648	638	5,606,092	8,787	671	10,077,070	15,018	532	17,625,496	33,131
90,000 - 99,999	676	31,830,705	47,087	412	3,570,245	8,666	607	2,409,541	3,970	620	5,555,674	8,961	638	9,927,785	15,561	503	16,347,246	32,499
100,000 - 149,999	2,663	125,890,103	47,274	1,722	17,560,950	10,198	2,400	10,983,821	4,577	2,437	25,413,780	10,428	2,542	44,339,452	17,443	1,627	56,136,871	34,503
150,000 - 199,999	1,446	65,600,975	45,367	1,095	13,600,536	12,421	1,347	7,894,749	5,861	1,377	18,320,769	13,305	1,407	28,694,178	20,394	520	18,586,028	35,742
200,000 - 499,999	3,932	182,610,895	46,442	3,208	49,305,553	15,370	3,742	28,317,941	7,568	3,833	60,477,959	15,778	3,914	104,279,169	26,643	497	17,853,767	35,923
500,000 - 999,999	2,637	174,806,783	66,290	2,098	37,922,349	18,075	2,492	21,451,469	8,608	2,576	42,260,565	16,405	2,633	127,630,918	48,474	64	4,915,300	76,802
1,000,000 or more	5,408	5,602,695,233	1,036,001	3,419	67,436,861	19,724	4,945	46,437,987	9,391	5,165	79,658,250	15,423	5,409	5,518,834,359	1,020,306	25	4,202,624	168,105
TOTAL	28,196	6,603,337,788	234,194	19,412	260,114,594	13,400	25,670	156,702,060	6,104	26,444	328,229,351	12,412	25,501	5,915,329,094	231,965	13,614	359,779,343	26,427
MARRIED FILING SEPARATELY†††																		
\$ < 4,000	302	4,727,727	15,655	170	1,826,109	10,742	196	662,961	3,382	208	2,143,213	10,304	74	411,149	5,556	197	2,173,365	11,032
4,000 - 9,999	144	2,011,356	13,968	67	522,260	7,795	85	201,909	2,375	90	720,351	8,004	87	257,200	2,956	108	1,033,805	9,572
10,000 - 14,999	140	2,352,064	16,800	85	684,745	8,056	87	221,768	2,549	97	868,395	8,953	109	326,923	2,999	104	1,156,746	11,123
15,000 - 19,999	114	1,958,160	17,177	51	445,634	8,738	71	185,953	2,619	75	573,729	7,650	95	449,589	4,733	90	934,842	10,387
20,000 - 24,999	88	1,785,366	20,288	53	458,674	8,654	64	163,534	2,555	69	595,426	8,629	70	375,190	5,360	65	814,750	12,535
25,000 - 29,999	81	2,028,225	25,040	46	362,346	7,877	54	147,506	2,732	58	496,001	8,552	69	466,933	6,767	60	1,065,291	17,755
30,000 - 39,999	150	4,045,965	26,973	87	624,576	7,179	102	256,434	2,514	107	859,502	8,033	124	832,184	6,711	108	2,354,279	21,799
40,000 - 49,999	127	3,524,323	27,751	75	508,746	6,783	95	249,478	2,626	100	739,000	7,390	114	1,002,153	8,791	76	1,783,170	23,463
50,000 - 59,999	99	2,321,426	23,449	72	531,755	7,385	84	218,864	2,606	87	725,326	8,337	85	610,620	7,184	45	985,480	21,900
60,000 - 69,999	104	3,430,061	32,981	67	542,430	8,096	83	228,246	2,750	85	737,343	8,675	90	847,505	9,417	56	1,845,213	32,950
70,000 - 74,999	41	1,100,798	26,849	30	198,066	6,602	32	95,461	2,983	37	291,716	7,884	39	408,032	10,462	16	401,050	25,066
75,000 - 79,999	40	1,148,508	28,713	28	247,376	8,835	30	96,162	3,205	32	318,730	9,960	34	432,467	12,720	19	397,311	20,911
80,000 - 89,999	44	1,278,296	29,052	21	175,210	8,343	30	101,761	3,392	31	247,137	7,932	35	498,087	14,231	23	533,072	23,177
90,000 - 99,999	42	868,041	20,668	34	318,192	9,359	31	98,008	3,162	35	380,772	10,879	36	361,604	10,045	10	125,665	12,567
100,000 - 149,999	120	3,297,526	27,479	92	937,001	10,185	99	381,981	3,858	104	1,248,806	12,008	97	1,169,074	12,052	26	879,646	33,833
150,000 or more 199	511	413,302,192	808,811	314	4,372,488	13,925	385	1,771,857	4,602	421	5,300,611	12,591	477	407,205,575	853,680	18	796,006	44,223
TOTAL	2,147	449,180,034	209,213	1,292	12,755,608	9,873	1,528	5,081,883	3,326	1,636	16,246,058	9,930	1,635	415,654,285	254,223	1,021	17,279,691	16,924

Table I-3. continued

FAGI BRACKET	TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap]†			QUALIFYING HOME MORTGAGE INTEREST [prior to \$20,000 cap]			REAL ESTATE PROPERTY TAXES [prior to \$20,000 cap]			ALLOWABLE HOME MORTGAGE INTEREST/ REAL ESTATE PROPERTY TAX‡ [reflects \$20,000 cap]†			CHARITABLE CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME ‡			MEDICAL, DENTAL EXPENSES		
	Return Count††	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]	Return Count	Claimed [\$]	Avg [\$]
HEAD OF HOUSEHOLD†††																		
Non-Positive AGI	195	5,206,429	26,700	151	2,571,395	17,029	153	840,713	5,495	162	2,507,047	15,476	10	99,811	9,981	123	2,599,571	21,135
\$ 1 - 3,999	65	1,519,240	23,373	38	342,643	9,017	43	138,920	3,231	46	462,207	10,048	48	119,385	2,487	59	937,648	15,892
4,000 - 9,999	131	3,409,721	26,028	89	1,046,507	11,759	90	374,126	4,157	96	1,298,805	13,529	85	204,134	2,402	99	1,906,782	19,260
10,000 - 14,999	159	3,604,157	22,668	104	1,079,149	10,376	112	403,330	3,601	117	1,359,636	11,621	114	380,981	3,342	123	1,863,540	15,151
15,000 - 19,999	232	6,092,697	26,262	147	1,382,244	9,403	147	468,946	3,190	160	1,738,354	10,865	167	794,474	4,757	183	3,559,869	19,453
20,000 - 24,999	183	5,092,098	27,826	106	1,079,998	10,189	118	384,355	3,257	122	1,385,647	11,358	140	729,928	5,214	140	2,976,523	21,261
25,000 - 29,999	139	4,545,519	32,702	68	562,813	8,277	80	236,528	2,957	81	759,116	9,372	112	684,978	6,116	129	3,101,425	24,042
30,000 - 39,999	209	8,236,848	39,411	116	1,061,205	9,148	134	390,288	2,913	140	1,372,789	9,806	170	1,296,912	7,629	186	5,567,147	29,931
40,000 - 49,999	159	6,750,165	42,454	83	726,416	8,752	99	275,659	2,784	106	945,003	8,915	133	1,315,479	9,891	133	4,489,683	33,757
50,000 - 59,999	121	4,512,013	37,289	81	724,880	8,949	87	303,220	3,485	96	961,283	10,013	113	1,047,996	9,274	96	2,502,734	26,070
60,000 - 69,999	100	3,856,557	38,566	73	576,568	7,898	82	293,518	3,579	87	837,678	9,628	91	914,079	10,045	64	2,104,800	32,888
70,000 - 74,999	40	1,755,888	43,897	30	354,869	11,829	30	117,765	3,926	33	366,436	11,104	38	462,331	12,167	23	927,121	40,310
75,000 - 79,999	25	778,039	31,122	21	178,384	8,494	23	107,988	4,695	24	283,011	11,792	23	234,800	10,209	11	260,228	23,657
80,000 - 89,999	53	1,733,234	32,703	44	405,466	9,215	43	177,986	4,139	47	554,373	11,795	45	448,731	9,972	25	730,130	29,205
90,000 - 99,999	36	1,356,763	37,688	33	352,331	10,677	34	157,904	4,644	35	458,875	13,111	33	382,023	11,576	11	515,865	46,897
100,000 - 149,999	137	4,204,941	30,693	123	1,319,623	10,729	125	629,594	5,037	132	1,815,188	13,751	122	1,452,842	11,909	44	936,911	21,293
150,000 or more	463	71,946,308	155,392	394	6,851,732	17,390	427	3,392,714	7,945	444	7,506,620	16,907	425	62,762,863	147,677	28	1,676,825	59,887
TOTAL	2,447	134,600,617	55,006	1,701	20,616,223	12,120	1,827	8,693,554	4,758	1,928	24,612,068	12,766	1,869	73,331,747	39,236	1,477	36,656,802	24,818

†††FAGI bracket levels have been collapsed 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may reflect omissions and inconsistencies resultant of taxpayer and/or processing error.

Information displayed in this table may differ from alternative statistical summaries compiled for tax year 2021 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 (limited to 60% of FAGI), 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.

Maximum allowable real estate property taxes deduction applies based on filing status: single, married filing jointly, head of household=\$10,000; married filing separately=\$5,000.

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 2021 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 163 returns claimed an aggregate \$3,301,977 value of deductible repayment of claim of right income.

††Return count for Total Allowable NC Itemized Deductions indicates returns reporting itemized deductions on the form D-400 Sch 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 2021 Extract data consider a return to itemize deductions 1) if the standard deduction allowance amount for the respective filing status is not claimed, 2) if the standard/itemized 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.

In general, NC standard deduction allowances applicable for taxable year 2021 are as follows based on filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

The NC standard deduction amount is zero for taxpayers not eligible to claim a standard deduction on the federal income tax return; additionally, special rules apply for married taxpayers filing separate returns: a taxpayer's NC standard deduction amount is zero if the taxpayer's spouse claims itemized deductions for State purposes.

Return counts in this table do not include returns for which the taxpayer reported a standard/itemized deduction value equal to zero.

TABLE I-4. TAX YEAR 2021 INDIVIDUAL INCOME TAX RETURNS WITH \$0 TAX LIABILITY: 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).]

[\$0 tax liability returns=returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to \$0 after application of tax credits]

†Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2021

††Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of tax year 2021

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2021 with North Carolina reportable income.

FAGI BRACKET	QUALIFYING HOME MORTGAGE INTEREST [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	2,472	32,108,165	12,989	1,728	69.9%	19,277,539	60.0%	11,156	64	2.6%	779,496	2.4%	12,180	680	27.5%	12,051,130	37.5%
\$ 1 - 3,999	985	8,316,210	8,443	876	88.9%	6,921,936	83.2%	7,902	40	4.1%	584,503	7.0%	14,613	69	7.0%	809,771	9.7%	11,736
4,000 - 9,999	1,873	14,017,177	7,484	1,708	91.2%	12,337,666	88.0%	7,223	70	3.7%	662,432	4.7%	9,463	95	5.1%	1,017,079	7.3%	10,706
10,000 - 14,999	1,900	14,124,916	7,434	1,758	92.5%	12,723,366	90.1%	7,237	44	2.3%	383,377	2.7%	8,713	98	5.2%	1,018,173	7.2%	10,390
15,000 - 19,999	1,467	11,674,045	7,958	1,319	89.9%	10,259,020	87.9%	7,778	50	3.4%	388,679	3.3%	7,774	98	6.7%	1,026,346	8.8%	10,473
20,000 - 24,999	1,350	10,647,102	7,887	1,184	87.7%	8,652,660	81.3%	7,308	44	3.3%	394,604	3.7%	8,968	122	9.0%	1,599,838	15.0%	13,113
25,000 - 29,999	1,178	9,151,464	7,769	1,036	87.9%	7,541,912	82.4%	7,280	40	3.4%	360,706	3.9%	9,018	102	8.7%	1,248,846	13.6%	12,244
30,000 - 39,999	1,856	14,262,985	7,685	1,577	85.0%	11,070,264	77.6%	7,020	83	4.5%	826,706	5.8%	9,960	196	10.6%	2,366,015	16.6%	12,072
40,000 - 49,999	1,523	11,249,354	7,386	1,273	83.6%	8,819,599	78.4%	6,928	67	4.4%	572,571	5.1%	8,546	183	12.0%	1,857,184	16.5%	10,149
50,000 - 59,999	1,455	10,832,275	7,445	1,176	80.8%	7,670,716	70.8%	6,523	67	4.6%	661,642	6.1%	9,875	212	14.6%	2,499,917	23.1%	11,792
60,000 - 69,999	1,418	10,084,527	7,112	1,114	78.6%	7,092,597	70.3%	6,367	58	4.1%	515,947	5.1%	8,896	246	17.3%	2,475,983	24.0%	10,065
70,000 - 74,999	608	4,714,596	7,754	455	74.8%	3,235,724	68.6%	7,111	38	6.3%	349,064	7.4%	9,186	115	18.9%	1,129,808	24.0%	9,824
75,000 - 79,999	566	4,224,740	7,464	417	73.7%	2,765,797	65.5%	6,633	40	7.1%	330,930	7.8%	8,273	109	19.3%	1,128,013	26.7%	10,349
80,000 - 89,999	990	8,137,786	8,220	710	71.7%	5,122,340	62.9%	7,215	38	3.8%	352,782	4.3%	9,284	242	24.4%	2,662,664	32.7%	11,003
90,000 - 99,999	841	7,170,159	8,526	559	66.5%	4,274,580	59.6%	7,647	49	5.8%	411,694	5.7%	8,402	233	27.7%	2,483,885	34.6%	10,660
100,000 - 149,999	2,847	28,116,216	9,876	1,465	51.5%	12,569,676	44.7%	8,580	209	7.3%	2,083,437	7.4%	9,969	1,173	41.2%	13,463,103	47.9%	11,477
150,000 - 199,999	1,595	19,444,792	12,191	405	25.4%	4,426,867	22.8%	10,931	126	7.9%	1,379,217	7.1%	10,946	1,064	66.7%	13,638,708	70.1%	12,818
200,000 - 499,999	4,182	62,101,451	14,850	331	7.9%	4,343,802	7.0%	13,123	155	3.7%	1,931,570	3.1%	12,462	3,696	88.4%	55,826,079	89.9%	15,104
500,000 - 999,999	2,517	44,305,035	17,602	72	2.9%	1,222,133	2.8%	16,974	36	1.4%	589,972	1.3%	16,388	2,409	95.7%	42,492,930	95.9%	17,639
1,000,000 or more	4,056	78,924,458	19,459	55	1.4%	1,047,268	1.3%	19,041	14	0.3%	253,375	0.3%	18,098	3,987	98.3%	77,623,815	98.4%	19,469
TOTAL	35,679	403,607,453	11,312	19,218	53.9%	151,375,462	37.5%	7,877	1,332	3.7%	13,812,704	3.4%	10,370	15,129	42.4%	238,419,287	59.1%	15,759

FAGI BRACKET	REAL ESTATE PROPERTY TAXES [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	3,005	15,603,091	5,192	2,102	70.0%	8,970,425	57.5%	4,268	71	2.4%	316,579	2.0%	4,459	832	27.7%	6,316,087	40.5%
\$ 1 - 3,999	1,310	4,240,990	3,237	1,192	91.0%	3,613,270	85.2%	3,031	42	3.2%	184,669	4.4%	4,397	76	5.8%	443,051	10.4%	5,830
4,000 - 9,999	2,577	7,661,037	2,973	2,385	92.5%	6,761,885	88.3%	2,835	72	2.8%	252,208	3.3%	3,503	120	4.7%	646,944	8.4%	5,391
10,000 - 14,999	2,652	7,761,641	2,927	2,475	93.3%	6,929,915	89.3%	2,800	52	2.0%	190,186	2.5%	3,657	125	4.7%	641,540	8.3%	5,132
15,000 - 19,999	2,072	6,426,388	3,102	1,879	90.7%	5,506,392	85.7%	2,930	58	2.8%	194,064	3.0%	3,346	135	6.5%	725,932	11.3%	5,377
20,000 - 24,999	1,962	6,025,583	3,071	1,772	90.3%	5,055,561	83.9%	2,853	50	2.5%	205,914	3.4%	4,118	140	7.1%	764,108	12.7%	5,458
25,000 - 29,999	1,739	5,237,951	3,012	1,558	89.6%	4,405,771	84.1%	2,828	48	2.8%	166,713	3.2%	3,473	133	7.6%	665,467	12.7%	5,004
30,000 - 39,999	2,784	8,376,479	3,009	2,442	87.7%	6,795,357	81.1%	2,783	94	3.4%	380,680	4.5%	4,050	248	8.9%	1,200,442	14.3%	4,840
40,000 - 49,999	2,278	6,924,163	3,040	1,964	86.2%	5,361,115	77.4%	2,730	77	3.4%	250,651	3.6%	3,255	237	10.4%	1,312,397	19.0%	5,538
50,000 - 59,999	2,120	6,435,584	3,036	1,811	85.4%	4,911,412	76.3%	2,712	69	3.3%	259,578	4.0%	3,762	240	11.3%	1,264,594	19.7%	5,269
60,000 - 69,999	2,080	6,716,250	3,229	1,711	82.3%	4,930,625	73.4%	2,882	73	3.5%	263,046	3.9%	3,603	296	14.2%	1,522,579	22.7%	5,144
70,000 - 74,999	879	2,942,602	3,348	702	79.9%	2,121,507	72.1%	3,022	38	4.3%	143,843	4.9%	3,785	139	15.8%	677,252	23.0%	4,872
75,000 - 79,999	795	2,816,116	3,542	613	77.1%	1,907,370	67.7%	3,112	43	5.4%	144,246	5.1%	3,355	139	17.5%	764,500	27.1%	5,500
80,000 - 89,999	1,424	5,031,917	3,534	1,108	77.8%	3,406,781	67.7%	3,075	42	2.9%	150,402	3.0%	3,581	274	19.2%	1,474,734	29.3%	5,862
90,000 - 99,999	1,189	4,677,278	3,934	869	73.1%	2,896,026	61.9%	3,333	54	4.5%	221,007	4.7%	4,093	266	22.4%	1,560,245	33.4%	5,386
100,000 - 149,999	3,920	17,690,239	4,513	2,298	58.6%	8,569,613	48.4%	3,729	232	5.9%	1,098,178	6.2%	4,734	1,390	35.5%	8,022,448	45.3%	5,772
150,000 - 199,999	1,959	11,294,741	5,766	605	30.9%	2,738,733	24.2%	4,527	140	7.1%	721,308	6.4%	5,152	1,214	62.0%	7,834,700	69.4%	6,454
200,000 - 499,999	4,937	36,610,549	7,416	437	8.9%	2,554,391	7.0%	5,845	163	3.3%	1,000,075	2.7%	6,135	4,337	87.8%	33,056,083	90.3%	7,622
500,000 - 999,999	3,057	25,806,398	8,442	83	2.7%	587,484	2.3%	7,078	41	1.3%	276,146	1.1%	6,735	2,933	95.9%	24,942,768	96.7%	8,504
1,000,000 or more	5,923	54,746,120	9,243	67	1.1%	558,568	1.0%	8,337	16	0.3%	130,014	0.2%	8,126	5,840	98.6%	54,057,538	98.7%	9,256
TOTAL	48,662	243,025,117	4,994	28,073	57.7%	88,582,201	36.4%	3,155	1,475	3.0%	6,549,507	2.7%	4,440	19,114	39.3%	147,893,409	60.9%	7,737

Table I-4. 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	3,149	38,070,681	12,090	2,202	69.9%	24,195,633	63.6%	10,988	77	2.4%	842,270	2.2%	10,939	870	27.6%	13,032,778	34.2%	14,980
\$ 1 - 3,999	1,376	11,641,158	8,460	1,241	90.2%	10,029,058	86.2%	8,081	48	3.5%	559,499	4.8%	11,656	87	6.3%	1,052,601	9.0%	12,099
4,000 - 9,999	2,672	20,461,853	7,658	2,465	92.3%	18,135,052	88.6%	7,357	82	3.1%	855,280	4.2%	10,430	125	4.7%	1,471,521	7.2%	11,772
10,000 - 14,999	2,754	20,613,296	7,485	2,568	93.2%	18,676,213	90.6%	7,273	55	2.0%	498,311	2.4%	9,060	131	4.8%	1,438,772	7.0%	10,983
15,000 - 19,999	2,154	16,875,222	7,834	1,951	90.6%	14,725,402	87.3%	7,548	66	3.1%	559,477	3.3%	8,477	137	6.4%	1,590,343	9.4%	11,608
20,000 - 24,999	2,041	15,463,574	7,576	1,837	90.0%	13,060,116	84.5%	7,109	53	2.6%	548,392	3.5%	10,347	151	7.4%	1,855,066	12.0%	12,285
25,000 - 29,999	1,788	13,490,911	7,545	1,601	89.5%	11,380,033	84.4%	7,108	50	2.8%	471,388	3.5%	9,428	137	7.7%	1,639,490	12.2%	11,967
30,000 - 39,999	2,874	21,298,212	7,411	2,512	87.4%	17,240,129	80.9%	6,863	102	3.5%	1,061,612	5.0%	10,408	260	9.0%	2,996,471	14.1%	11,525
40,000 - 49,999	2,339	17,182,070	7,346	2,013	86.1%	13,599,061	79.1%	6,756	80	3.4%	776,559	4.5%	9,707	246	10.5%	2,806,450	16.3%	11,408
50,000 - 59,999	2,198	16,260,634	7,398	1,867	84.9%	12,266,811	75.4%	6,570	76	3.5%	818,688	5.0%	10,772	255	11.6%	3,175,135	19.5%	12,452
60,000 - 69,999	2,137	16,025,451	7,499	1,757	82.2%	11,754,959	73.4%	6,690	74	3.5%	712,108	4.4%	9,623	306	14.3%	3,558,384	22.2%	11,629
70,000 - 74,999	909	7,213,206	7,935	718	79.0%	5,129,440	71.1%	7,144	43	4.7%	459,207	6.4%	10,679	148	16.3%	1,624,559	22.5%	10,977
75,000 - 79,999	814	6,696,740	8,227	624	76.7%	4,564,230	68.2%	7,314	45	5.5%	465,122	6.9%	10,336	145	17.8%	1,667,388	24.9%	11,499
80,000 - 89,999	1,457	12,281,143	8,429	1,127	77.4%	8,156,935	66.4%	7,238	46	3.2%	495,978	4.0%	10,782	284	19.5%	3,628,230	29.5%	12,775
90,000 - 99,999	1,225	11,138,338	9,093	888	72.5%	6,875,374	61.7%	7,743	57	4.7%	624,134	5.6%	10,950	280	22.9%	3,638,830	32.7%	12,996
100,000 - 149,999	4,002	41,680,446	10,415	2,329	58.2%	19,954,939	47.9%	8,568	241	6.0%	2,952,626	7.1%	12,252	1,432	35.8%	18,772,881	45.0%	13,110
150,000 - 199,999	2,008	26,608,927	13,251	613	30.5%	6,596,783	24.8%	10,761	144	7.2%	1,910,676	7.2%	13,269	1,251	62.3%	18,101,468	68.0%	14,470
200,000 - 499,999	5,080	78,116,561	15,377	450	8.9%	5,787,820	7.4%	12,862	173	3.4%	2,508,563	3.2%	14,500	4,457	87.7%	69,820,178	89.4%	15,665
500,000 - 999,999	3,170	50,740,768	16,007	88	2.8%	1,330,398	2.6%	15,118	42	1.3%	671,416	1.3%	15,986	3,040	95.9%	48,738,954	96.1%	16,033
1,000,000 or more	6,190	94,296,876	15,234	72	1.2%	1,147,661	1.2%	15,940	16	0.3%	257,312	0.3%	16,082	6,102	98.6%	92,891,903	98.5%	15,223
TOTAL	50,337	536,156,067	10,651	28,923	57.5%	224,606,047	41.9%	7,766	1,570	3.1%	18,048,618	3.4%	11,496	19,844	39.4%	293,501,402	54.7%	14,790

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	53	859,865	16,224	39	73.6%	517,518	60.2%	13,270	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
\$ 1 - 3,999	1,196	1,275,763	1,067	1,056	88.3%	1,144,369	89.7%	1,084	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
4,000 - 9,999	2,465	6,198,665	2,515	2,273	92.2%	5,677,318	91.6%	2,498	69	2.8%	163,811	2.6%	2,374	123	5.0%	357,536	5.8%	2,907
10,000 - 14,999	2,709	9,735,099	3,594	2,536	93.6%	9,153,484	94.0%	3,609	53	2.0%	185,758	1.9%	3,505	120	4.4%	395,857	4.1%	3,299
15,000 - 19,999	2,245	10,573,106	4,710	2,044	91.0%	9,615,852	90.9%	4,704	72	3.2%	288,270	2.7%	4,004	129	5.7%	668,984	6.3%	5,186
20,000 - 24,999	2,129	12,518,850	5,880	1,921	90.2%	11,355,252	90.7%	5,911	57	2.7%	228,070	1.8%	4,001	151	7.1%	935,528	7.5%	6,196
25,000 - 29,999	1,920	12,238,647	6,374	1,739	90.6%	11,300,520	92.3%	6,498	48	2.5%	232,530	1.9%	4,844	133	6.9%	705,597	5.8%	5,305
30,000 - 39,999	3,013	23,552,506	7,817	2,646	87.8%	20,731,330	88.0%	7,835	99	3.3%	633,804	2.7%	6,402	268	8.9%	2,187,372	9.3%	8,162
40,000 - 49,999	2,496	21,852,108	8,755	2,183	87.5%	19,107,204	87.4%	8,753	78	3.1%	538,217	2.5%	6,900	235	9.4%	2,206,687	10.1%	9,390
50,000 - 59,999	2,271	20,749,594	9,137	1,947	85.7%	18,012,611	86.8%	9,251	78	3.4%	481,382	2.3%	6,172	246	10.8%	2,255,601	10.9%	9,169
60,000 - 69,999	2,224	22,064,876	9,921	1,833	82.4%	18,361,970	83.2%	10,017	70	3.1%	443,900	2.0%	6,341	321	14.4%	3,259,006	14.8%	10,153
70,000 - 74,999	968	10,227,980	10,566	778	80.4%	8,282,125	81.0%	10,645	42	4.3%	330,870	3.2%	7,878	148	15.3%	1,614,985	15.8%	10,912
75,000 - 79,999	856	9,597,674	11,212	675	78.9%	7,537,231	78.5%	11,166	38	4.4%	294,174	3.1%	7,741	143	16.7%	1,766,269	18.4%	12,352
80,000 - 89,999	1,492	17,625,598	11,813	1,177	78.9%	14,344,367	81.4%	12,187	44	2.9%	444,883	2.5%	10,111	271	18.2%	2,836,348	16.1%	10,466
90,000 - 99,999	1,233	15,817,682	12,829	917	74.4%	12,519,029	79.1%	13,652	53	4.3%	388,528	2.5%	7,331	263	21.3%	2,910,125	18.4%	11,065
100,000 - 149,999	4,099	63,068,612	15,386	2,449	59.7%	41,886,454	66.4%	17,103	238	5.8%	2,512,004	4.0%	10,555	1,412	34.4%	18,670,154	29.6%	13,222
150,000 - 199,999	2,033	37,411,140	18,402	648	31.9%	15,909,931	42.5%	24,552	148	7.3%	1,994,213	5.3%	13,474	1,237	60.8%	19,506,996	52.1%	15,770
200,000 - 499,999	5,114	128,845,937	25,195	469	9.2%	19,301,461	15.0%	41,155	170	3.3%	2,657,681	2.1%	15,633	4,475	87.5%	106,886,795	83.0%	23,885
500,000 - 999,999	3,240	160,570,769	49,559	92	2.8%	9,220,833	5.7%	100,226	43	1.3%	995,029	0.6%	23,140	3,105	95.8%	150,354,907	93.6%	48,423
1,000,000 or more	6,527	7,746,127,735	1,186,782	73	1.1%	9,290,526	0.1%	127,267	15	0.2%	1,631,095	0.0%	108,740	6,439	98.7%	7,735,206,114	99.9%	1,201,305
TOTAL	48,283	8,330,912,206	172,543	27,495	56.9%	263,269,385	3.2%	9,575	1,453	3.0%	14,477,651	0.2%	9,964	19,335	40.0%	8,053,165,170	96.7%	416,507

Table I-4. continued

FAGI BRACKET	MEDICAL, DENTAL EXPENSES [AGGREGATE]			I. Full Year Resident Returns†					II. Part-Year Resident Returns††					III. Nonresident Returns†††				
	Return Count	Claimed [\$]	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]	Return Count	% of Total	Claimed [\$]	% of Total	Avg [\$]
					[%]		[%]			[%]		[%]			[%]		[%]	
Non-Positive AGI	3,265	58,671,885	17,970	2,394	73.3%	40,353,410	68.8%	16,856	77	2.4%	1,578,220	2.7%	20,496	794	24.3%	16,740,255	28.5%	21,083
\$ 1 - 3,999	1,703	29,280,403	17,193	1,563	91.8%	27,350,996	93.4%	17,499	58	3.4%	717,094	2.4%	12,364	82	4.8%	1,212,313	4.1%	14,784
4,000 - 9,999	3,267	53,231,994	16,294	3,044	93.2%	49,371,403	92.7%	16,219	95	2.9%	1,256,716	2.4%	13,229	128	3.9%	2,603,875	4.9%	20,343
10,000 - 14,999	3,426	58,754,602	17,150	3,216	93.9%	55,360,497	94.2%	17,214	77	2.2%	1,265,590	2.2%	16,436	133	3.9%	2,128,515	3.6%	16,004
15,000 - 19,999	2,854	59,437,633	20,826	2,630	92.2%	55,353,449	93.1%	21,047	85	3.0%	1,573,617	2.6%	18,513	139	4.9%	2,510,567	4.2%	18,062
20,000 - 24,999	2,594	57,425,830	22,138	2,391	92.2%	53,986,429	94.0%	22,579	64	2.5%	1,320,901	2.3%	20,639	139	5.4%	2,118,500	3.7%	15,241
25,000 - 29,999	2,182	51,687,942	23,688	2,002	91.8%	48,037,413	92.9%	23,995	52	2.4%	1,122,282	2.2%	21,582	128	5.9%	2,528,247	4.9%	19,752
30,000 - 39,999	3,413	92,594,505	27,130	3,088	90.5%	85,043,347	91.8%	27,540	100	2.9%	2,392,596	2.6%	23,926	225	6.6%	5,158,562	5.6%	22,927
40,000 - 49,999	2,620	77,819,219	29,702	2,355	89.9%	70,982,346	91.2%	30,141	87	3.3%	2,777,611	3.6%	31,927	178	6.8%	4,059,262	5.2%	22,805
50,000 - 59,999	2,200	70,574,808	32,079	1,949	88.6%	64,220,264	91.0%	32,950	72	3.3%	2,394,316	3.4%	33,254	179	8.1%	3,960,228	5.6%	22,124
60,000 - 69,999	1,994	71,411,134	35,813	1,724	86.5%	63,607,588	89.1%	36,895	55	2.8%	2,391,756	3.3%	43,486	215	10.8%	5,411,790	7.6%	25,171
70,000 - 74,999	789	31,340,872	39,722	676	85.7%	27,871,554	88.9%	41,230	24	3.0%	864,864	2.8%	36,036	89	11.3%	2,604,454	8.3%	29,264
75,000 - 79,999	687	28,154,315	40,982	589	85.7%	25,485,014	90.5%	43,268	24	3.5%	982,415	3.5%	40,934	74	10.8%	1,686,886	6.0%	22,796
80,000 - 89,999	1,155	48,397,782	41,903	979	84.8%	43,653,798	90.2%	44,590	29	2.5%	1,193,931	2.5%	41,170	147	12.7%	3,550,053	7.3%	24,150
90,000 - 99,999	897	38,038,019	42,406	758	84.5%	34,670,447	91.1%	45,739	24	2.7%	880,746	2.3%	36,698	115	12.8%	2,486,826	6.5%	21,625
100,000 - 149,999	2,416	107,743,523	44,596	1,756	72.7%	87,471,029	81.2%	49,813	117	4.8%	4,833,298	4.5%	41,310	543	22.5%	15,439,196	14.3%	28,433
150,000 - 199,999	704	31,234,027	44,367	354	50.3%	22,603,859	72.4%	63,853	52	7.4%	1,650,422	5.3%	31,739	298	42.3%	6,979,746	22.3%	23,422
200,000 - 499,999	632	31,378,497	49,650	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
500,000 - 999,999	87	7,166,273	82,371	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
1,000,000 or more	29	4,411,945	152,136	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]	[D]
TOTAL	36,914	1,008,755,208	27,327	31,613	85.6%	870,568,415	86.3%	27,538	1,130	3.1%	31,091,675	3.1%	27,515	4,171	11.3%	107,095,118	10.6%	25,676

[D]=Suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400 Sch A forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 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 (limited to 60% of FAGI), 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. Maximum allowable real estate property taxes deduction applies based on filing status: single, married filing jointly, head of household=\$10,000; married filing separately=\$5,000.

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 2021 D-400 returns claiming itemized deductions on returns with \$0 tax liability, 163 returns claimed an aggregate \$3,301,977 value of deductible repayment of claim of right income.

Return counts in this table indicate 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).

In general, NC standard deduction allowances applicable for taxable year 2021 are as follows based on filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; and HH=\$16,125.

The NC standard deduction amount is zero for taxpayers not eligible to claim a standard deduction on the federal income tax return; additionally, special rules apply for married taxpayers filing separate returns: a taxpayer's NC standard deduction amount is zero if the taxpayer's spouse claims itemized deductions for State purposes.

Return counts in this table do not include returns for which the NC standard/itemized deduction value is equal to zero.

TABLE QA. TAX YEAR 2021 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 Percent [%]
							All Returns† [\$]	Taxable Returns†† [\$]			
Lowest 20%	Below \$16,488	(167,032,829)	-0.02%	(168)	48,453,852	0.32%	49	197	-29.01%	746,633	75.24%
Second 20%	\$16,488-\$34,370	25,106,638,212	2.98%	25,300	496,921,236	3.24%	501	587	1.98%	146,097	14.72%
Middle 20%	\$34,371-\$60,007	45,568,246,853	5.41%	45,918	1,340,470,148	8.73%	1,351	1,426	2.94%	52,096	5.25%
Fourth 20%	\$60,008-\$112,568	82,017,989,976	9.74%	82,649	2,673,806,163	17.42%	2,694	2,842	3.26%	51,416	5.18%
Next 15%	\$112,569-\$287,863	124,556,521,259	14.78%	167,353	4,543,919,212	29.61%	6,105	6,346	3.65%	28,218	3.79%
Next 4%	\$287,864-\$1,146,790	98,653,328,013	11.71%	497,062	3,199,170,048	20.85%	16,119	17,401	3.24%	14,625	7.37%
Top 1%	above \$1,146,790	466,726,762,564	55.40%	9,406,400	3,043,833,251	19.83%	61,345	73,062	0.65%	7,957	16.04%
Total		842,462,454,048	100.00%	169,787	15,346,573,910	100.00%	3,093	3,920	1.82%	1,047,042	21.10%

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022: 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains approximately 1/5 (992,374) of the total number of TY2021 returns filed (4,961,867)

Total FAGI in lowest quintile includes 915,223 returns with AGI =>\$1, totaling \$8,145,802,079

†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 87.7% of the total net tax liability

Top 1% of filers by income accounted for about 19.8% of the total net tax liability

TABLE QB. TAX YEAR 2021 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 Percent [%]
							All Returns† [\$]	Taxable Returns†† [\$]			
Lowest 20%	Below \$15,698	4,716,878,752	1.29%	5,403	34,656,496	0.25%	40	177	0.73%	677,191	77.56%
Second 20%	\$15,698-\$32,736	21,032,747,432	5.77%	24,092	408,808,339	2.92%	468	559	1.94%	142,162	16.28%
Middle 20%	\$32,737-\$56,139	37,818,570,775	10.37%	43,318	1,141,838,615	8.17%	1,308	1,369	3.02%	38,896	4.46%
Fourth 20%	\$56,140-\$103,602	66,890,422,544	18.35%	76,617	2,296,811,956	16.43%	2,631	2,750	3.43%	37,950	4.35%
Next 15%	\$103,603-\$232,306	96,322,868,874	26.42%	147,109	3,843,805,438	27.50%	5,870	5,976	3.99%	11,546	1.76%
Next 4%	\$232,307-\$584,964	58,726,101,750	16.11%	336,335	2,673,580,731	19.12%	15,312	15,379	4.55%	762	0.44%
Top 1%	above \$584,964	79,079,381,698	21.69%	1,811,670	3,580,091,577	25.61%	82,018	82,460	4.53%	234	0.54%
Total		364,586,971,825	100.00%	83,521	13,979,593,152	100.00%	3,203	4,044	3.83%	908,741	20.82%

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

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022: 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Each quintile contains approximately 1/5 (873,038) of the total number of TY2021 returns filed indicating full year residency status (4,365,191)

Total FAGI in lowest quintile includes 803,819 returns with AGI =>\$1, totaling \$6,822,732,388

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

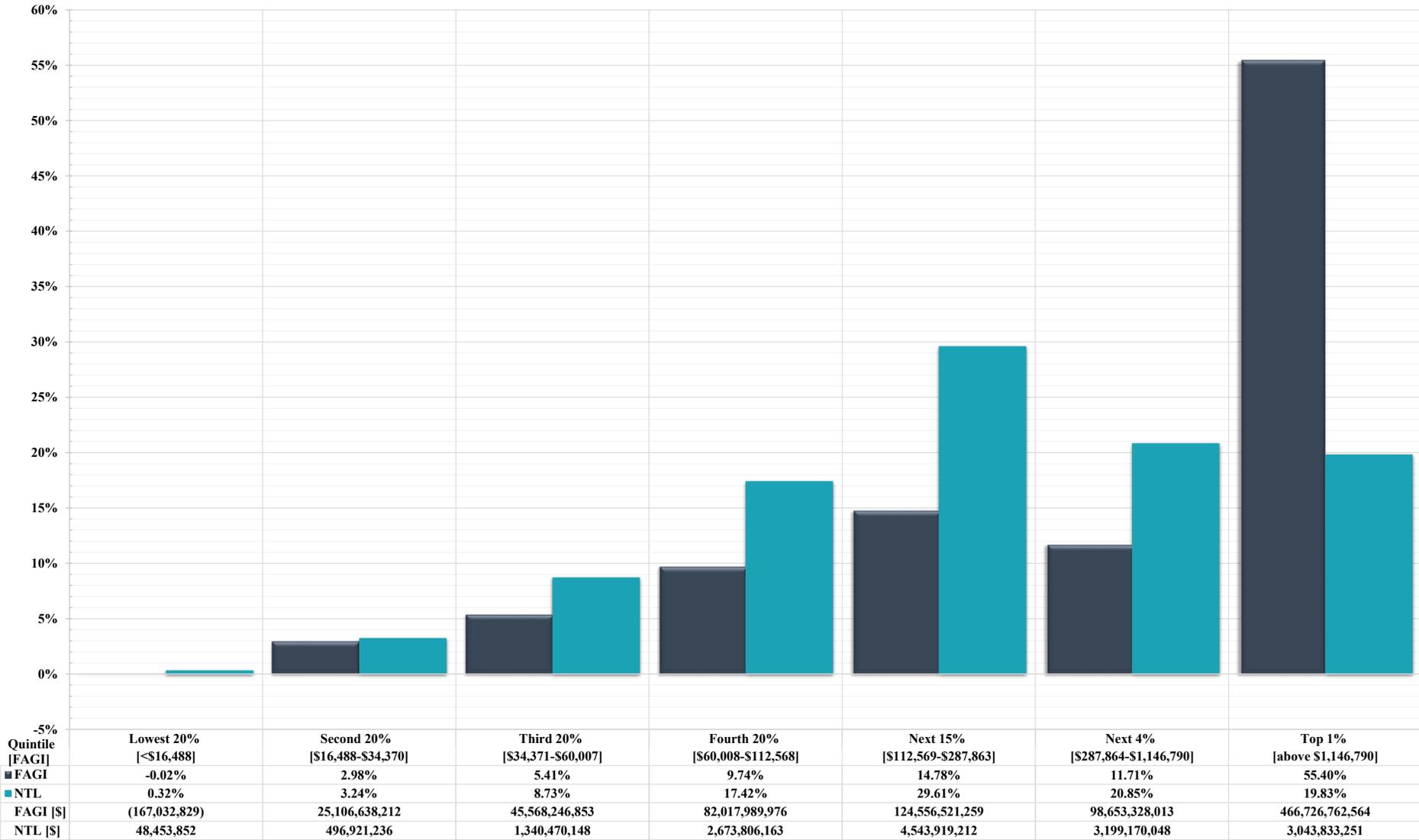
Effective tax rate=total net tax liability expressed as a percentage of Total FAGI

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 88.7% of the resident-attributed total net tax liability

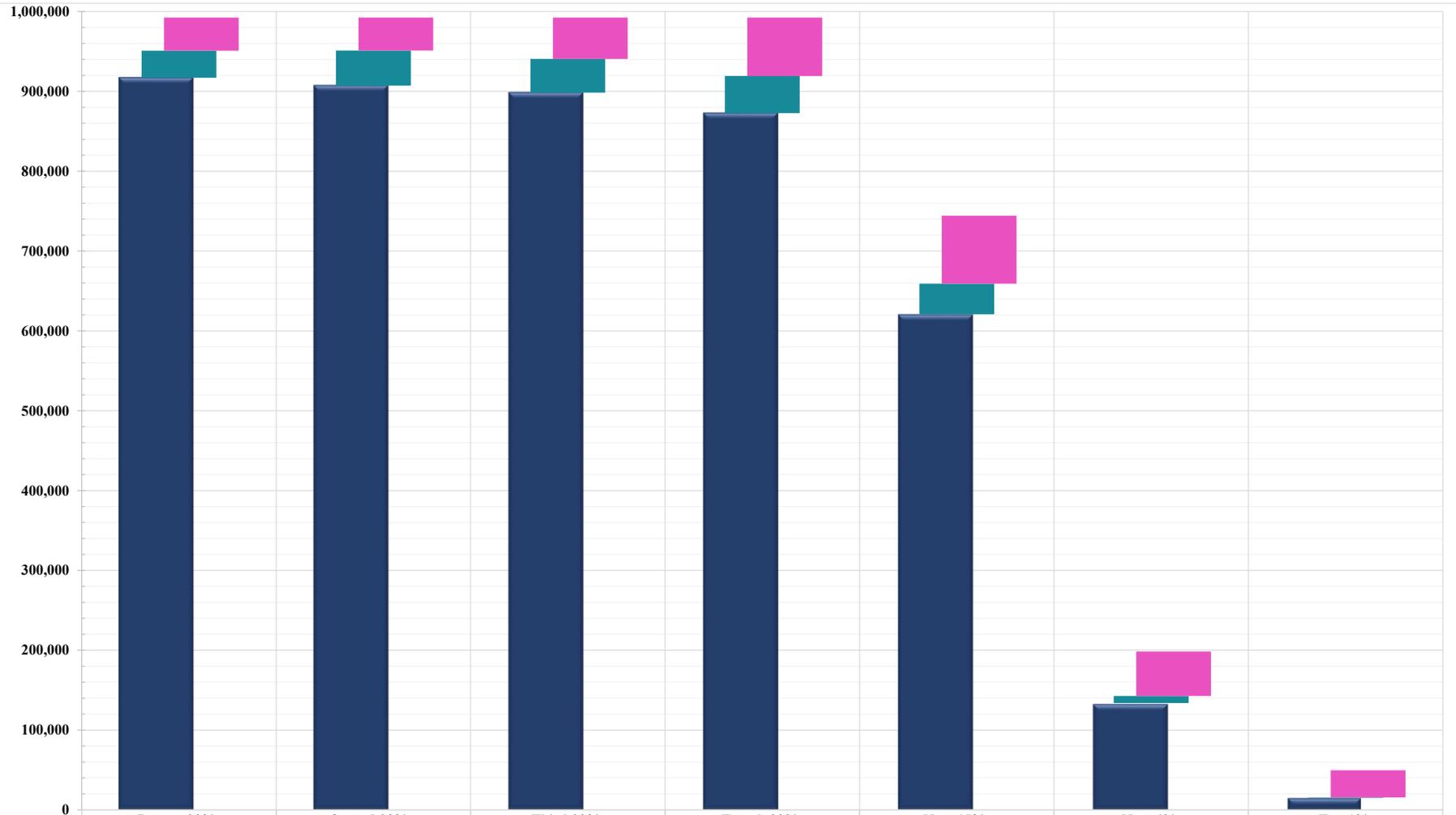
Top 1% of resident filers by income accounted for about 25.6% of the resident-attributed total net tax liability

Exhibit Q.1 Tax Year 2021 Individual Income Tax [All Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

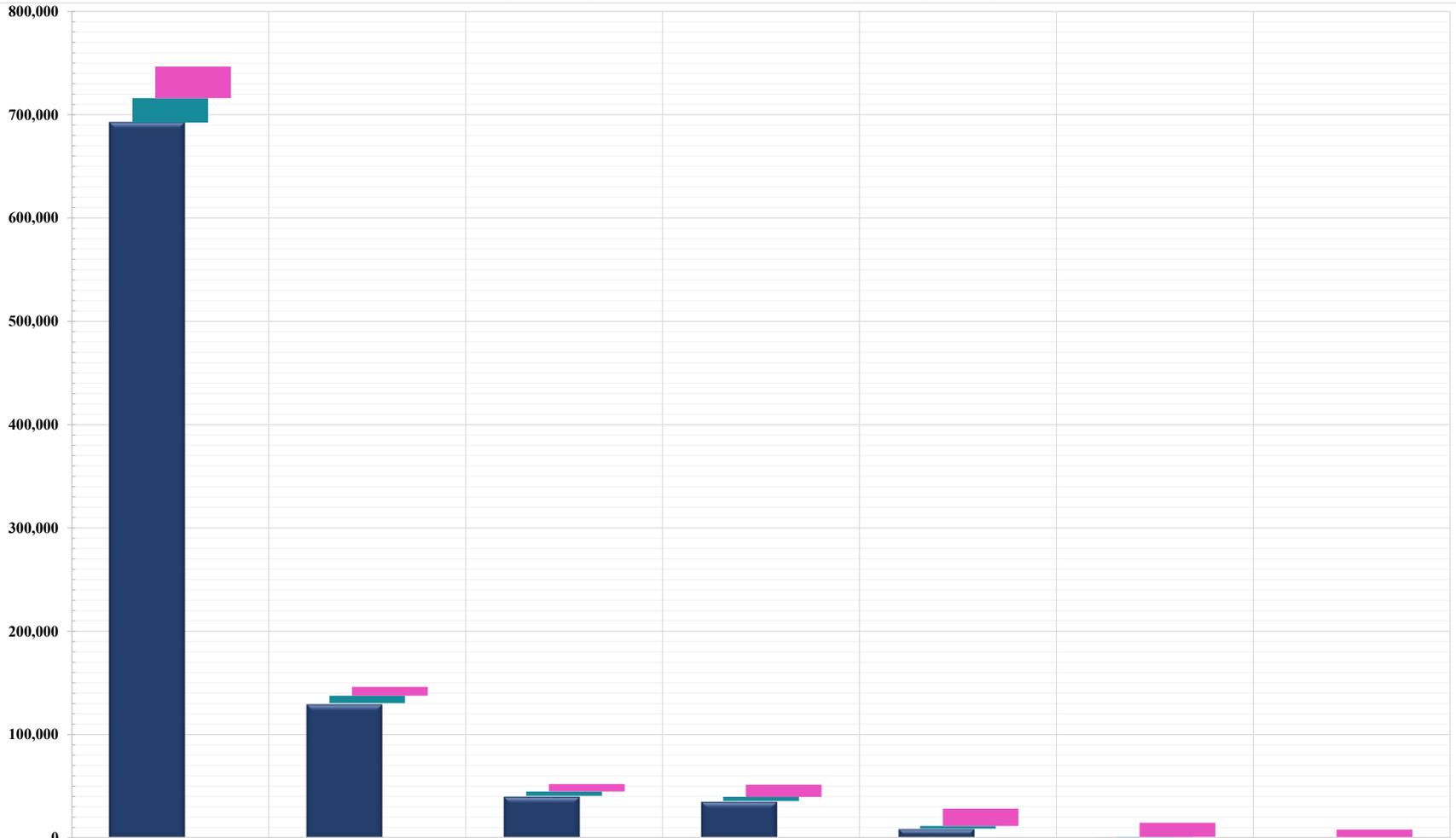
Exhibit Q.2 Tax Year 2021 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Income Quintile



Quintile [FAGI]	Lowest 20% [\$16,488]	Second 20% [\$16,488-\$34,370]	Third 20% [\$34,371-\$60,007]	Fourth 20% [\$60,008-\$112,568]	Next 15% [\$112,569-\$287,863]	Next 4% [\$287,864-\$1,146,790]	Top 1% [above \$1,146,790]
Nonresident-return count	41,381	41,171	51,763	73,052	85,217	55,694	33,837
Pt-yr resident-return count	34,026	43,874	42,217	46,569	38,348	8,825	702
Resident-return count	916,984	907,327	898,394	872,746	620,707	133,954	15,079
Nonresident-return count %	4.17%	4.15%	5.22%	7.36%	11.45%	28.06%	68.20%
Pt-yr resident-return count %	3.43%	4.42%	4.25%	4.69%	5.15%	4.45%	1.41%
Resident-return count %	92.40%	91.43%	90.53%	87.95%	83.40%	67.49%	30.39%

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

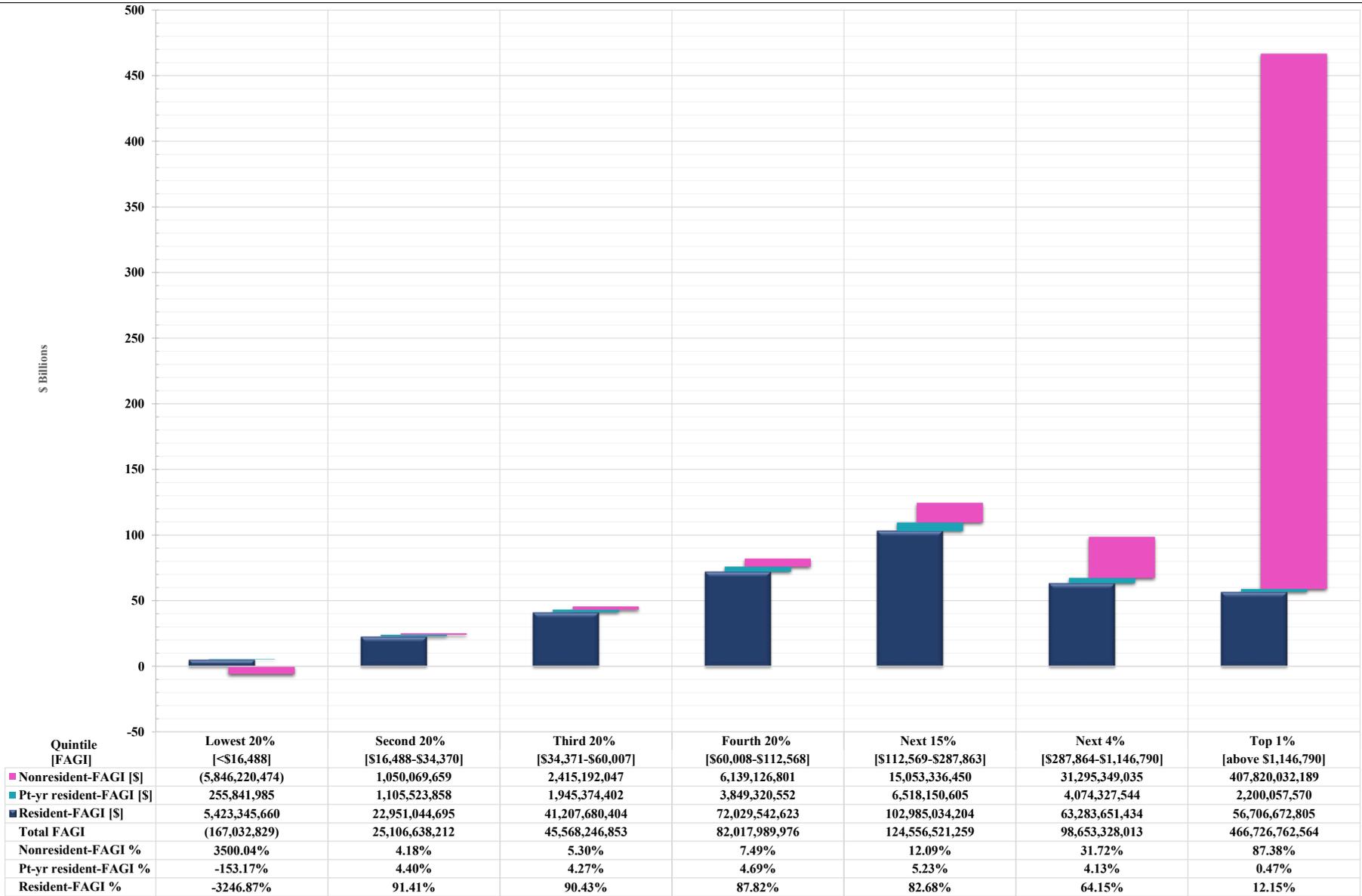
Exhibit Q.2A Tax Year 2021 Individual Income Tax [All Returns]: Count of Nontaxable D-400 Returns by Residency Status by Income Quintile



Quintile [FAGI]	Lowest 20% [<\$16,488]	Second 20% [\$16,488-\$34,370]	Third 20% [\$34,371-\$60,007]	Fourth 20% [\$60,008-\$112,568]	Next 15% [\$112,569-\$287,863]	Next 4% [\$287,864-\$1,146,790]	Top 1% [above \$1,146,790]
■ Nonresident-nontaxable return count	30,499	8,529	7,239	11,812	16,830	13,660	7,833
■ Pt-yr resident-nontaxable return count	23,678	7,238	4,201	3,889	2,444	413	36
■ Resident-nontaxable return count	692,456	130,330	40,656	35,715	8,944	552	88
Total nontaxable returns	746,633	146,097	52,096	51,416	28,218	14,625	7,957
Nontaxable return %	75.24%	14.72%	5.25%	5.18%	3.79%	7.37%	16.04%
Nonresident-nontaxable return count %	3.07%	0.86%	0.73%	1.19%	2.26%	6.88%	15.79%
Pt-yr resident-nontaxable return count %	2.39%	0.73%	0.42%	0.39%	0.33%	0.21%	0.07%
Resident-nontaxable return count %	69.78%	13.13%	4.10%	3.60%	1.20%	0.28%	0.18%

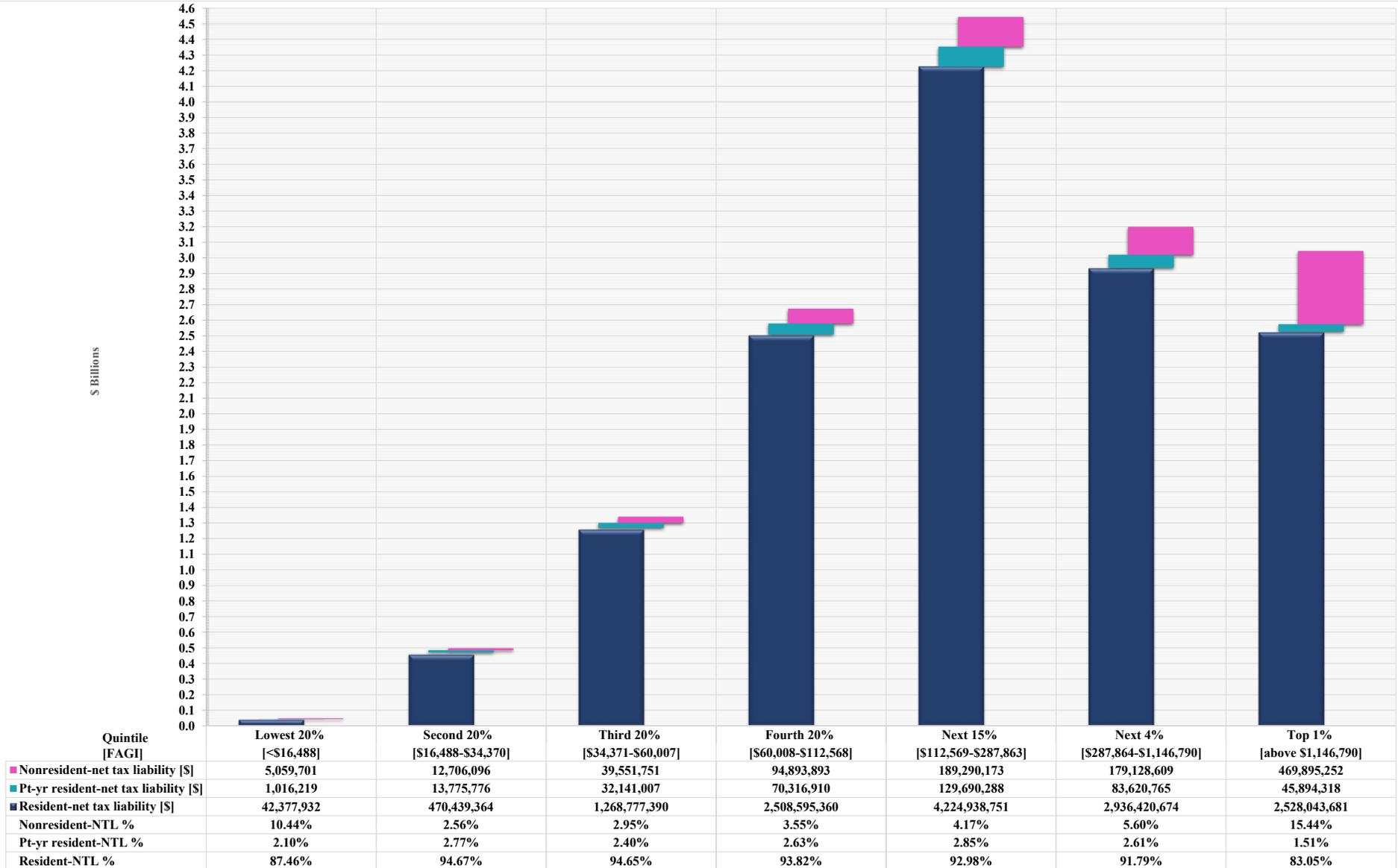
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates. Chart interpretation: the lowest 20% quintile contains 746,633 returns with \$0 tax liability (75.24% of aggregate returns filed within this quintile are nontaxable). Of the aggregate returns within this group, 69.78% of returns are attributable to resident returns with \$0 tax liability; 2.39% of returns are attributable to pt-yr resident returns with \$0 tax liability; and 3.07% of returns are attributable to nonresident returns with \$0 tax liability. For tax year 2021, 1,047,042 (21.1%) of the aggregate 4,961,867 returns filed have \$0 net tax liability (nontaxable after application of tax credits).

Exhibit Q.3 Tax Year 2021 Individual Income Tax [All Returns]: Income [FAGI] by Residency Status by Income Quintile



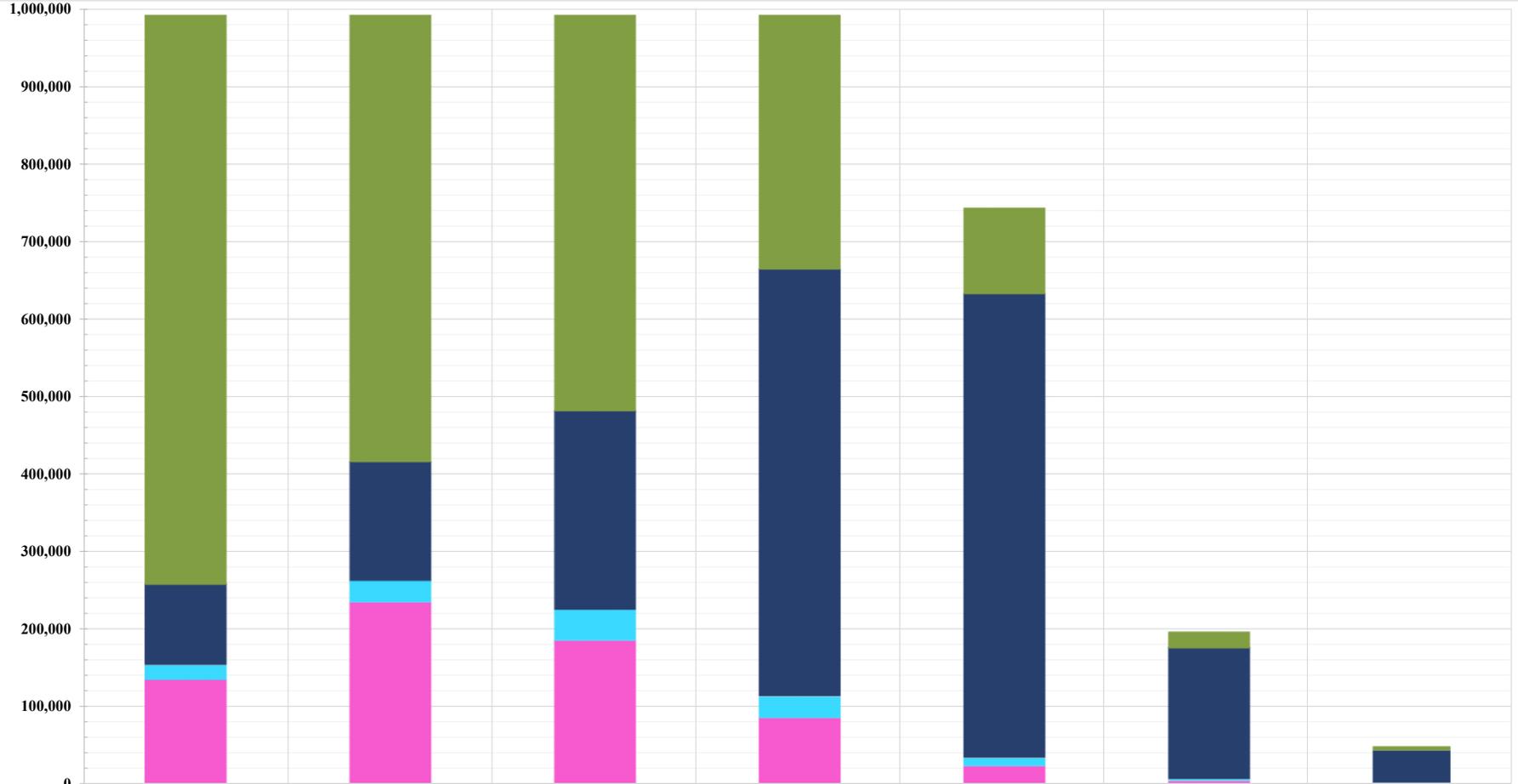
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.4 Tax Year 2021 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Income Quintile



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

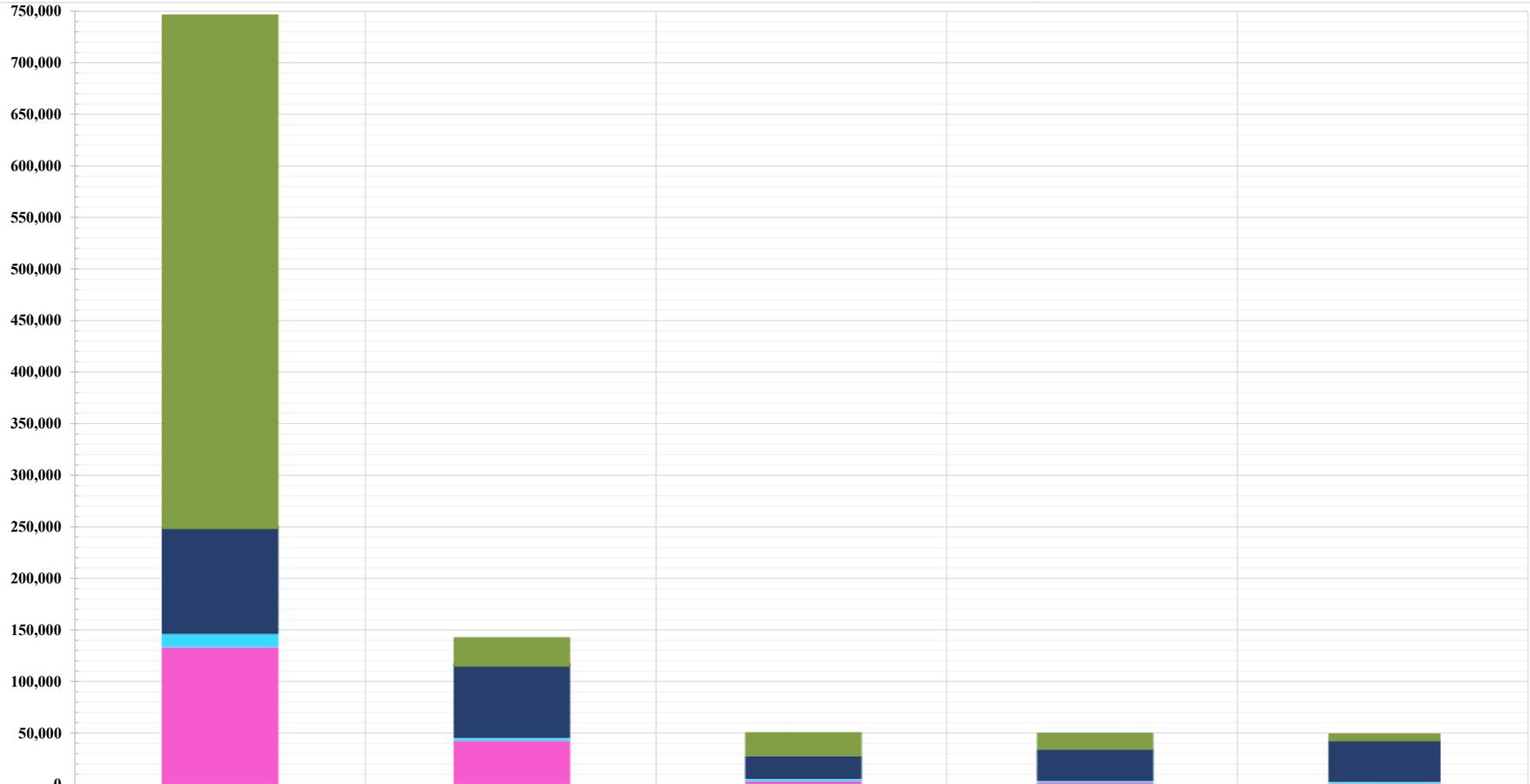
Exhibit Q.5 Tax Year 2021 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Income Quintile



Quintile [FAGI]	Lowest 20% [<\$16,488]	Second 20% [\$16,488-\$34,370]	Third 20% [\$34,371-\$60,007]	Fourth 20% [\$60,008-\$112,568]	Next 15% [\$112,569-\$287,863]	Next 4% [\$287,864-\$1,146,790]	Top 1% [above \$1,146,790]
S-return count	733,800	575,970	510,331	327,784	111,382	21,793	5,851
MFJ-return count	105,322	154,332	257,509	551,539	598,824	170,230	41,620
MFS-return count	18,843	28,450	39,850	27,491	10,485	2,173	1,133
HH-return count	133,825	233,040	184,059	84,948	23,261	4,192	999
SS-return count	601	580	625	605	320	85	15
S-return count %	73.94%	58.04%	51.43%	33.03%	14.97%	10.98%	11.79%
MFJ-return count %	10.61%	15.55%	25.95%	55.58%	80.46%	85.77%	83.88%
MFS-return count %	1.90%	2.87%	4.02%	2.77%	1.41%	1.09%	2.28%
HH-return count %	13.49%	23.48%	18.55%	8.56%	3.13%	2.11%	2.01%
SS-return count %	0.06%	0.06%	0.06%	0.06%	0.04%	0.04%	0.03%

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.5A Tax Year 2021 Individual Income Tax [All Returns]: Count of Nontaxable D-400 Returns by Filing Status by Income Quintile



Quintile [FAGI]	Lowest 20% [\$16,488]	Second 20% [\$16,488-\$34,370]	Third 20% [\$34,371-\$60,007]	Fourth 20% [\$60,008-\$112,568]	Fifth 20% [above \$112,568]
S-nontaxable return count	496,199	28,449	24,410	16,945	7,790
MFJ-nontaxable return count	104,474	72,555	22,395	31,070	40,659
MFS-nontaxable return count	13,101	2,588	1,879	1,248	1,106
HH-nontaxable return count	132,859	42,505	3,370	2,120	1,224
SS-nontaxable return count	-	-	42	33	21
Total nontaxable returns	746,633	146,097	52,096	51,416	50,800
Nontaxable return %	75.24%	14.72%	5.25%	5.18%	3.79%
S-nontaxable return count %	66.46%	19.47%	46.86%	32.96%	15.33%
MFJ-nontaxable return count %	13.99%	49.66%	42.99%	60.43%	80.04%
MFS-nontaxable return count %	1.75%	1.77%	3.61%	2.43%	2.18%
HH-nontaxable return count %	17.79%	29.09%	6.47%	4.12%	2.41%
SS-nontaxable return count %	-	-	0.08%	0.06%	0.04%

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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.

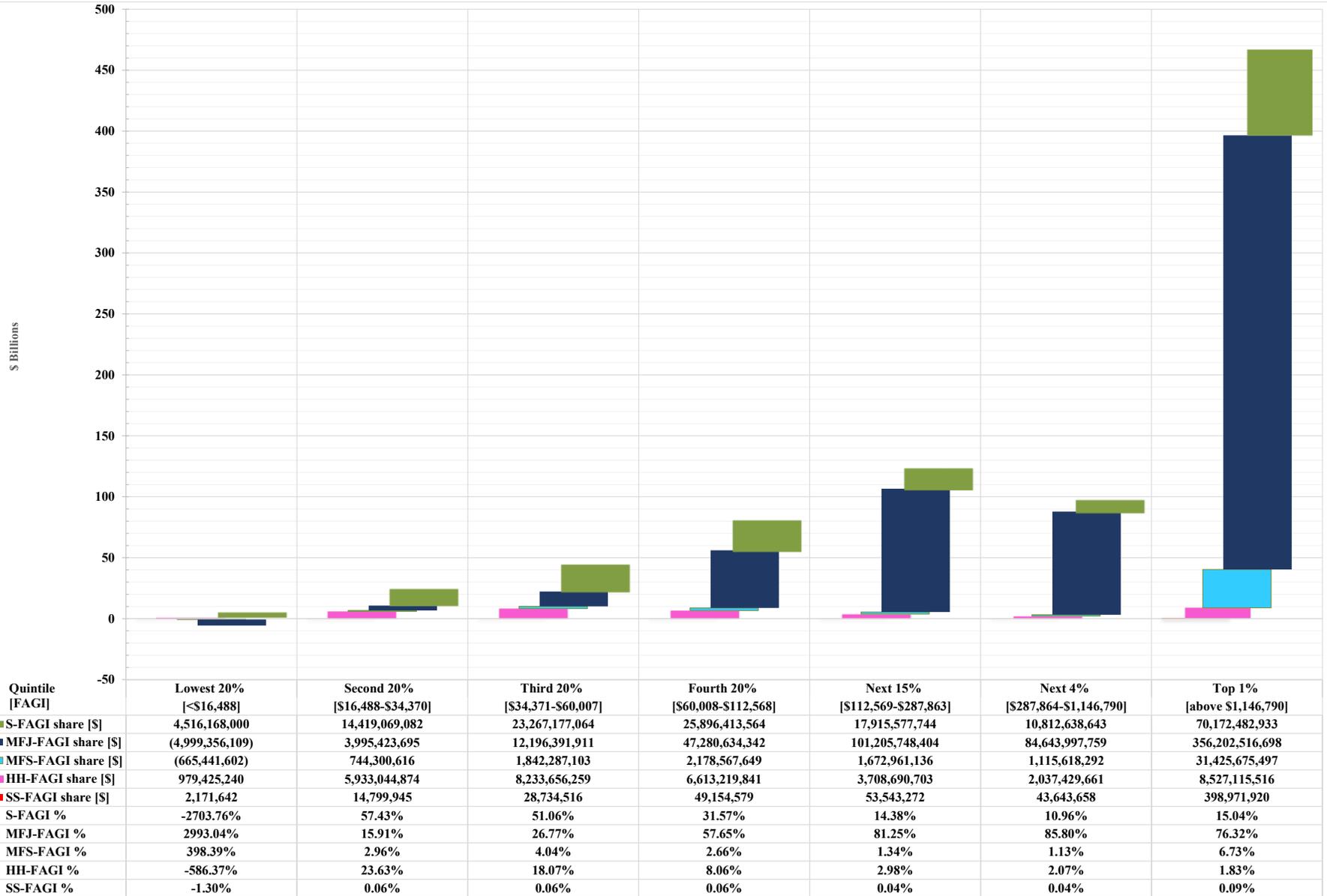
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Chart interpretation: the lowest 20% quintile contains 746,633 returns with \$0 tax liability (75.24% of aggregate returns filed within this quintile are nontaxable). Of the aggregate returns within this group, 66.46% of returns are attributable to single filing status returns with \$0 tax liability.

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

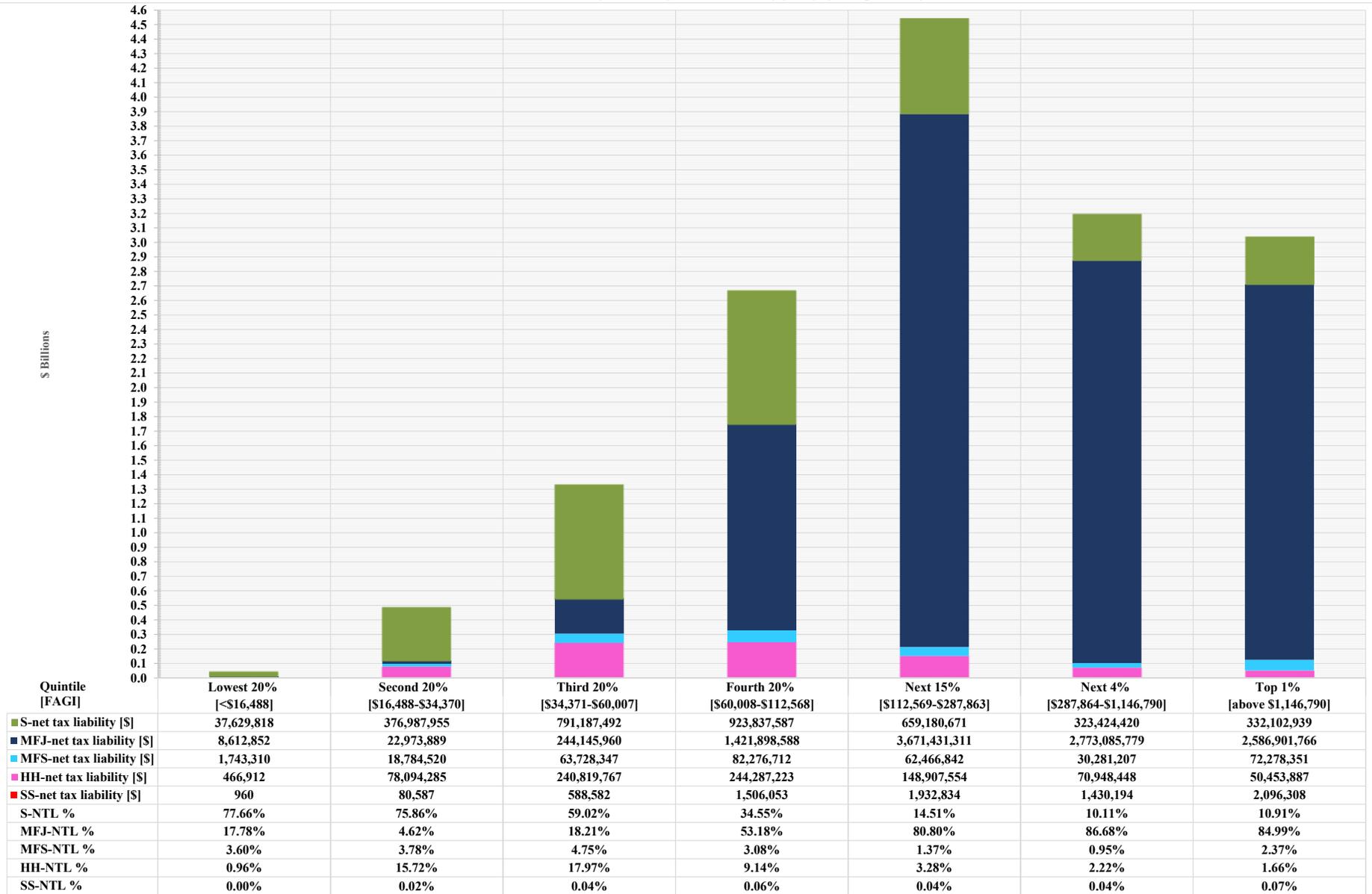
For tax year 2021, 1,047,042 (21.1%) of the aggregate 4,961,867 returns filed have \$0 net tax liability (nontaxable after application of tax credits).

Exhibit Q.6 Tax Year 2021 Individual Income Tax [All Returns]: Income [FAGI] by Filing Status by Income Quintile



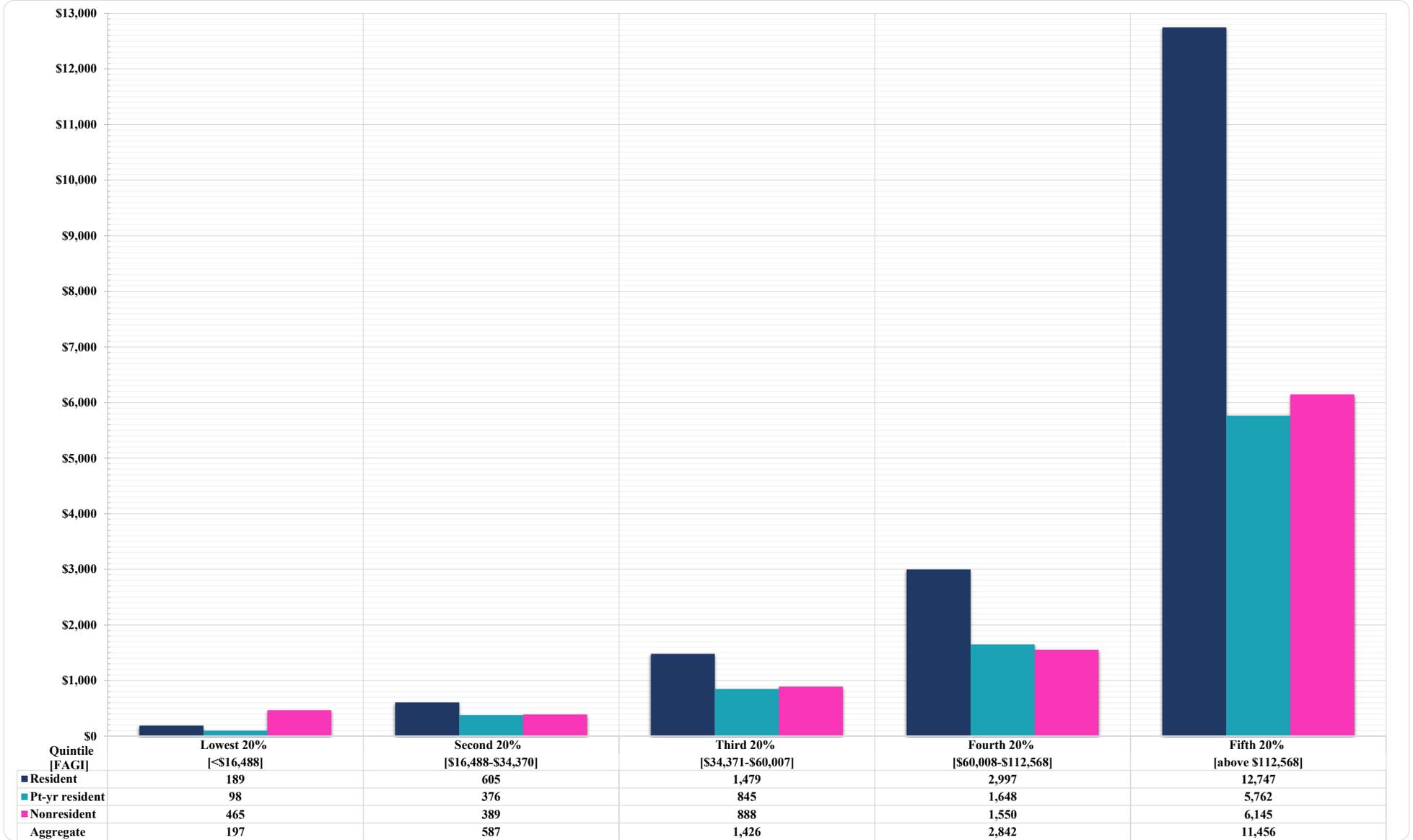
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.7 Tax Year 2021 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Income Quintile



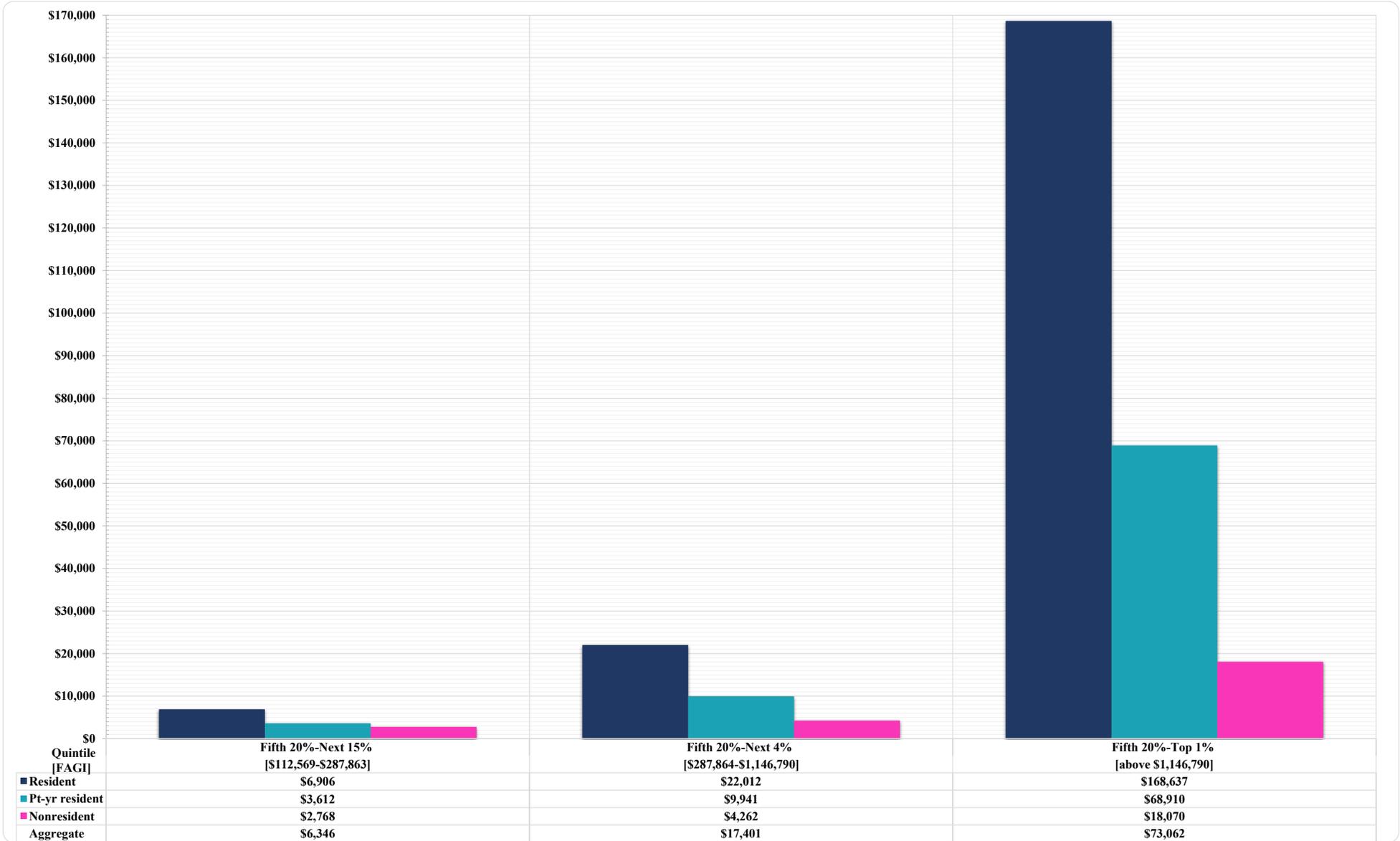
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.8A Tax Year 2021 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]



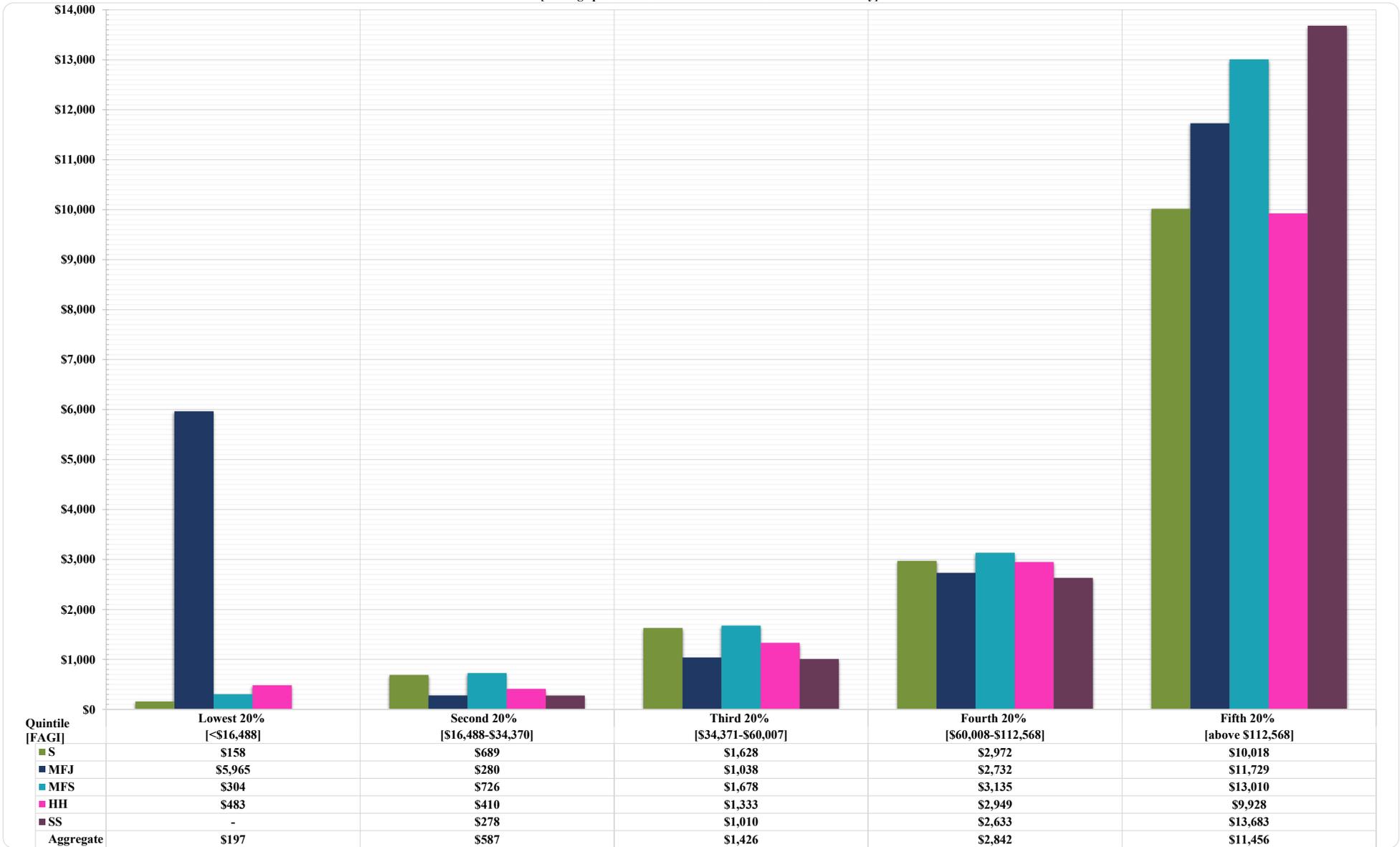
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.8B Tax Year 2021 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]



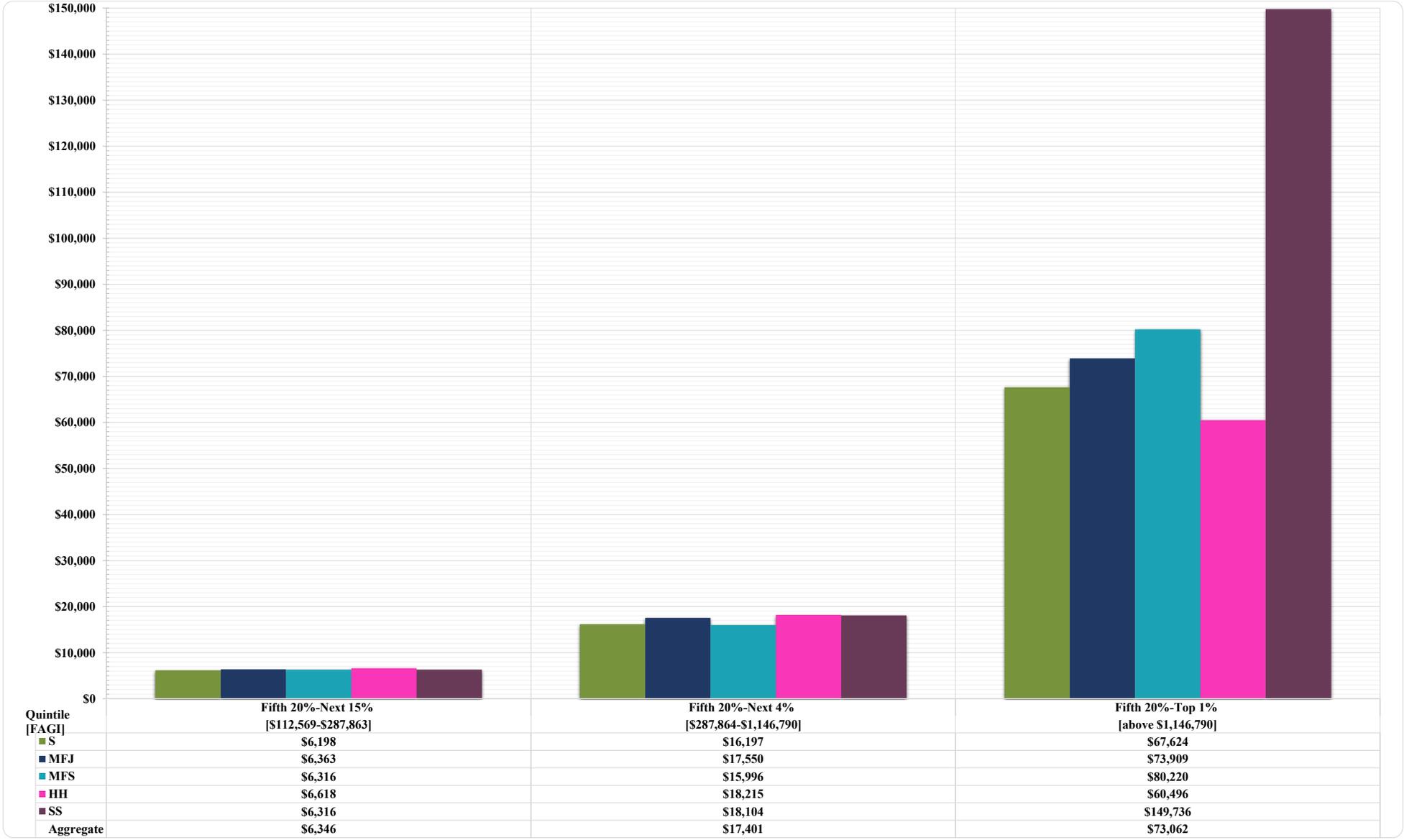
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.9A Tax Year 2021 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]



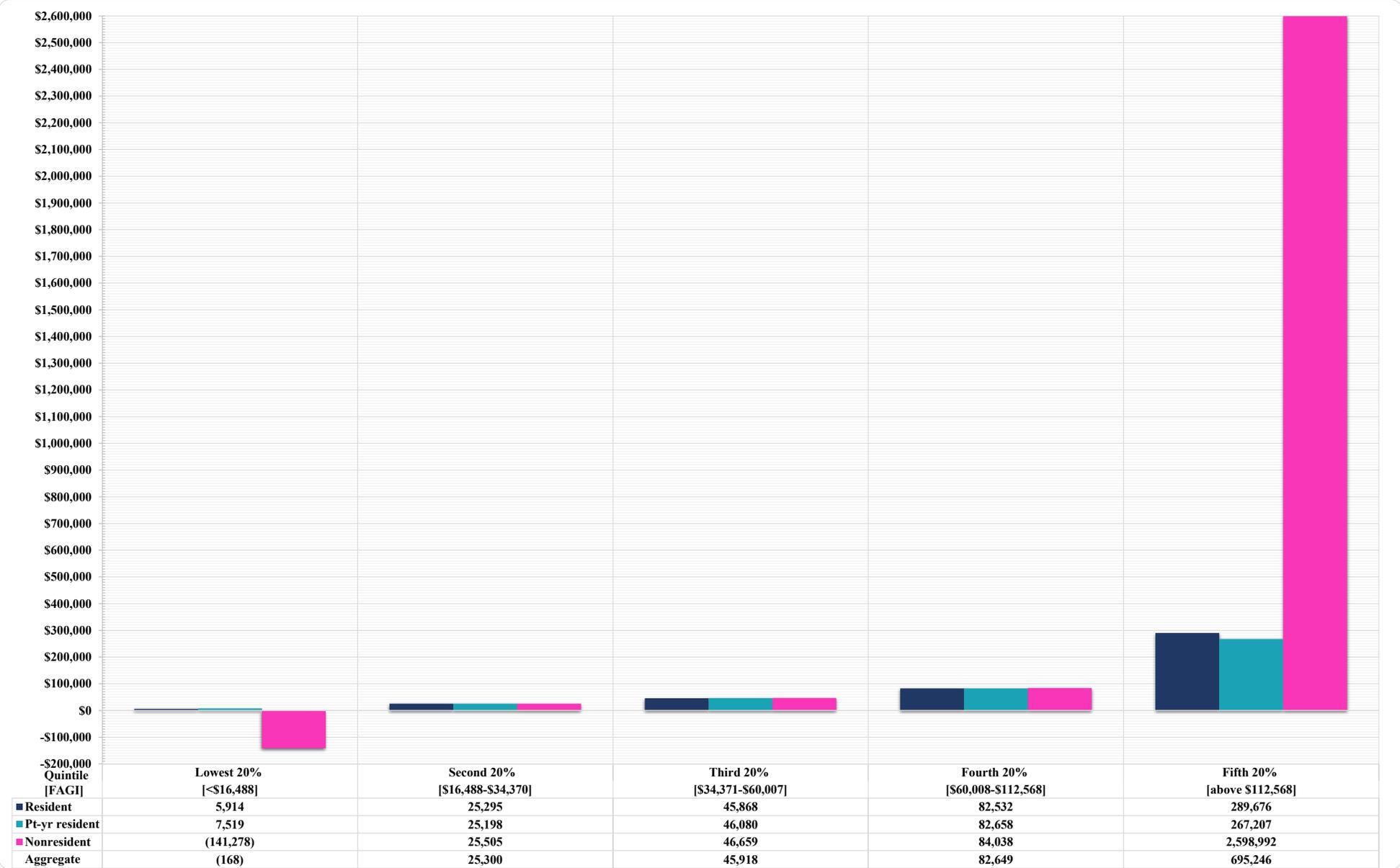
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates. Of the total 992,391 returns within the lowest 20% quintile, 75% of the returns are nontaxable with 25% 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 2021 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]



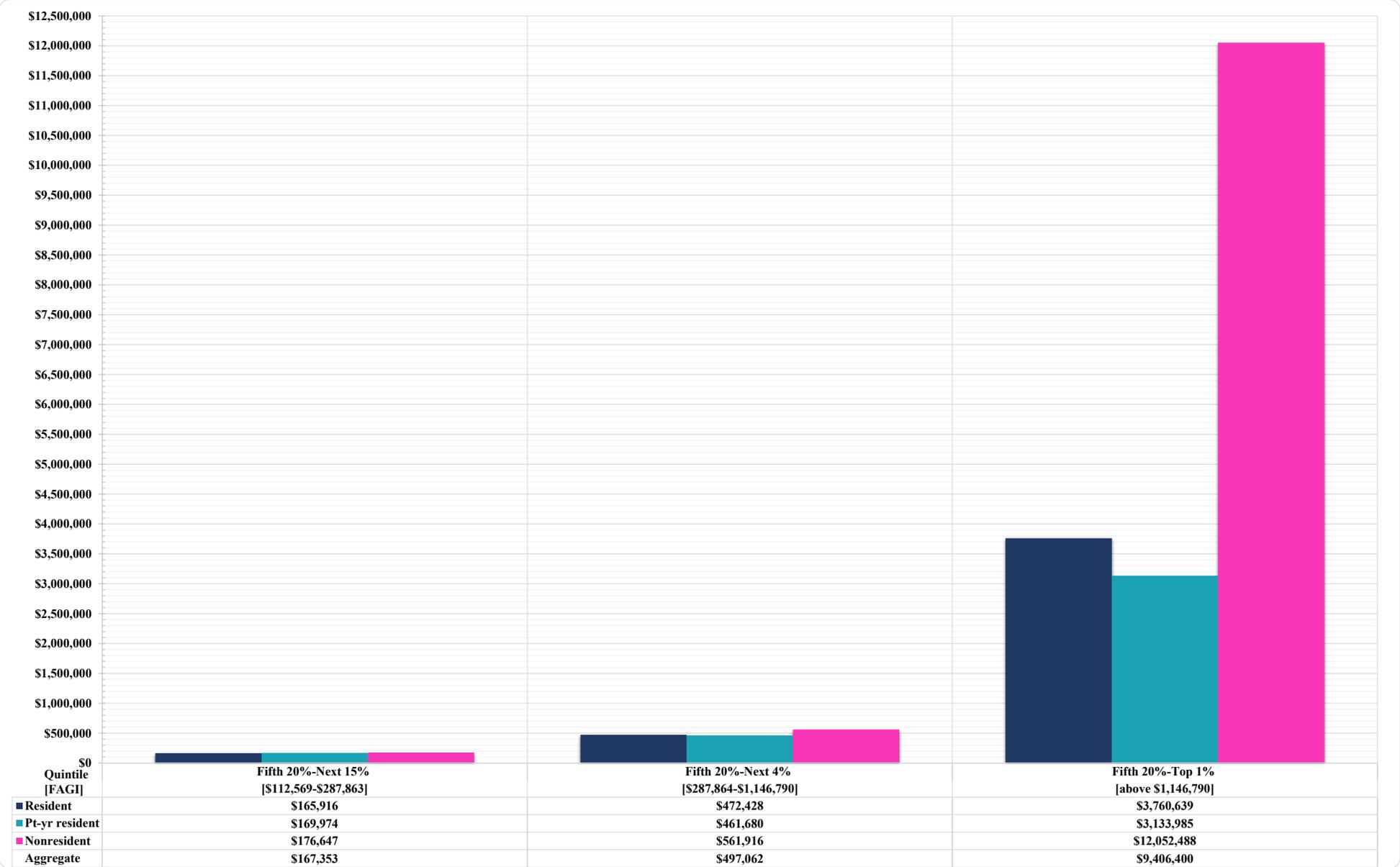
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.10A Tax Year 2021 Individual Income Tax [All Returns]: Average Per Return FAGI by Residency Status by Income Quintile



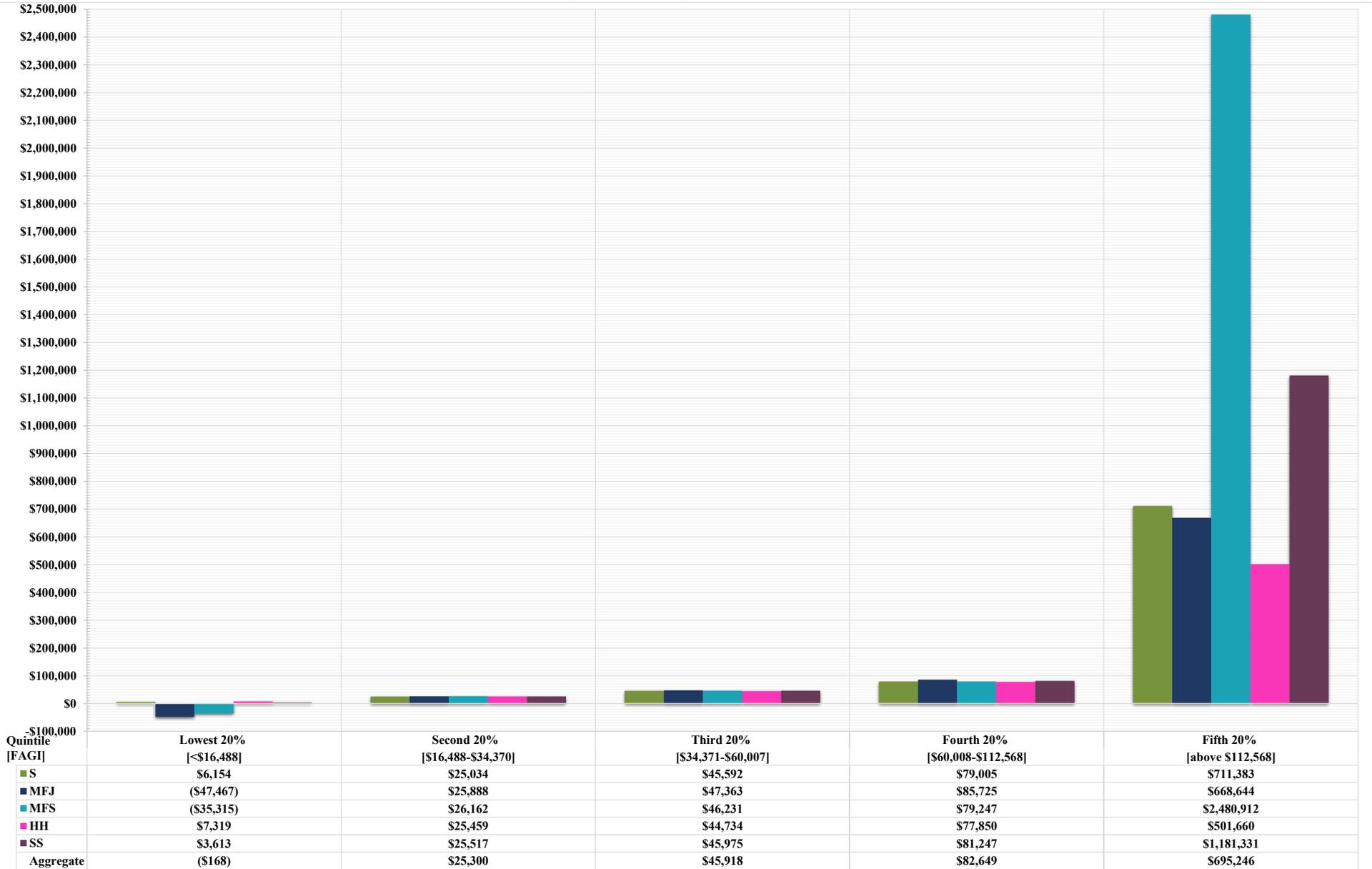
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.10B Tax Year 2021 Individual Income Tax [All Returns]: Average Per Return FAGI by Residency Status [5th Income Quintile Detail]



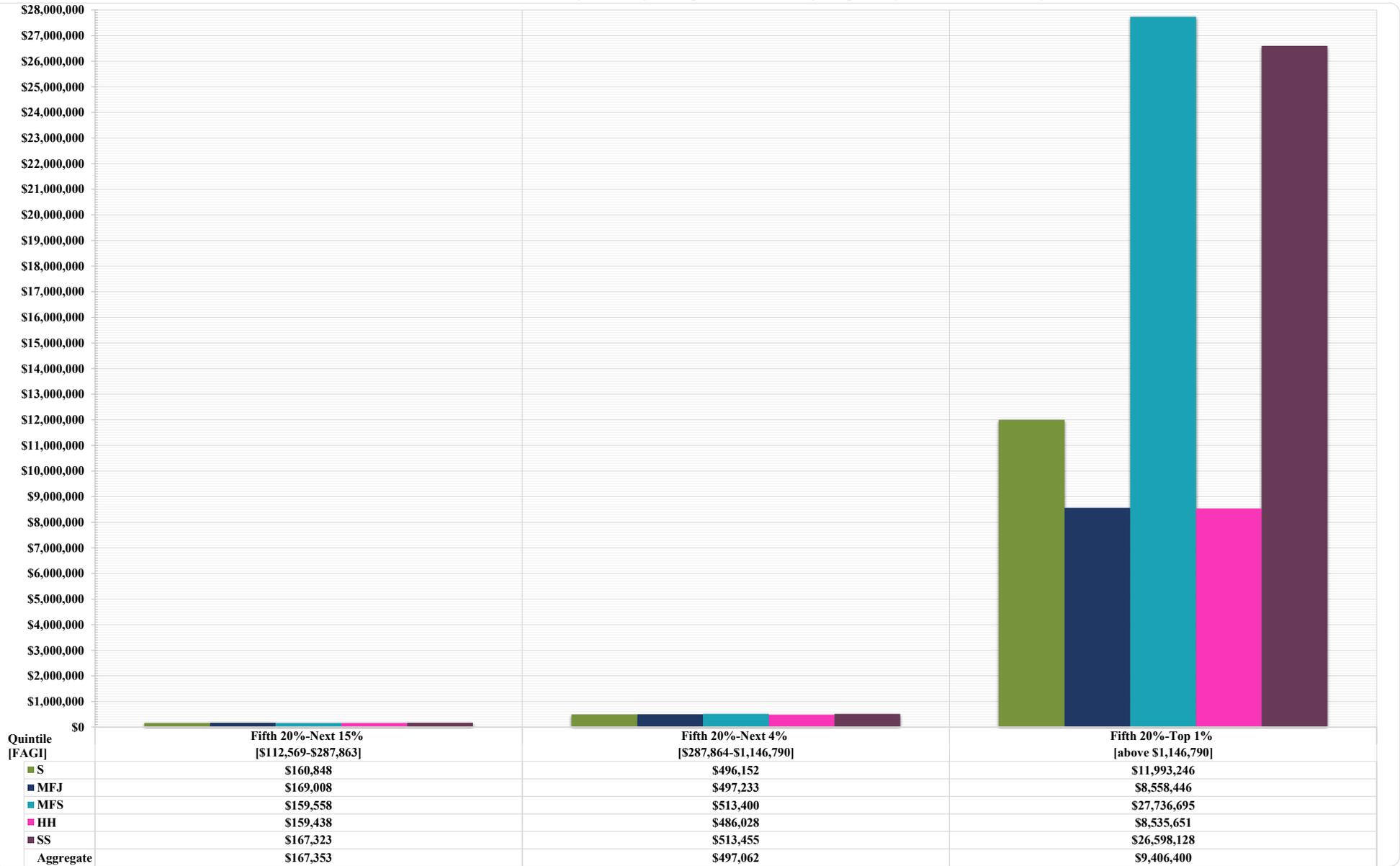
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.11A Tax Year 2021 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status by Income Quintile



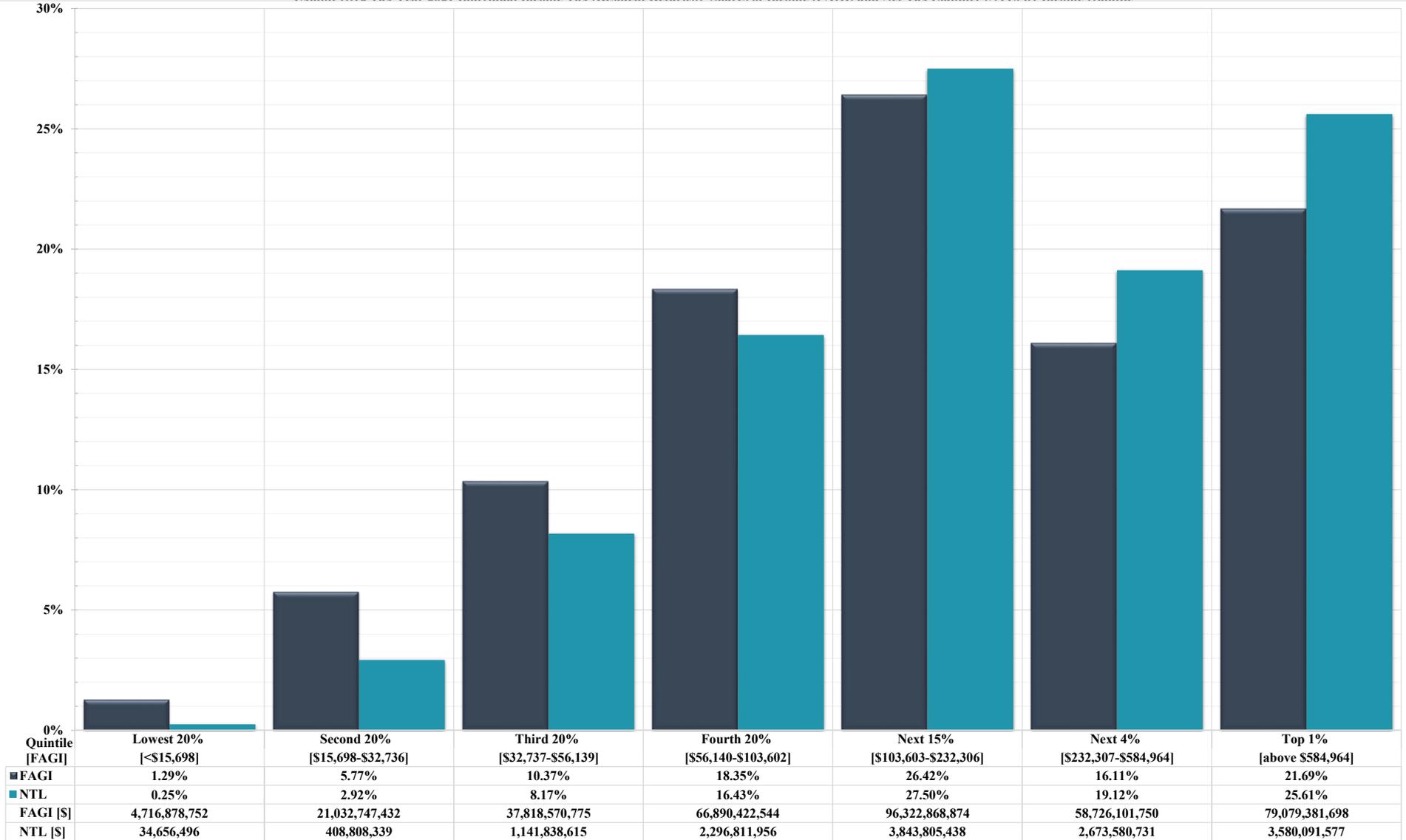
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit Q.11B Tax Year 2021 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status [5th Income Quintile Detail]



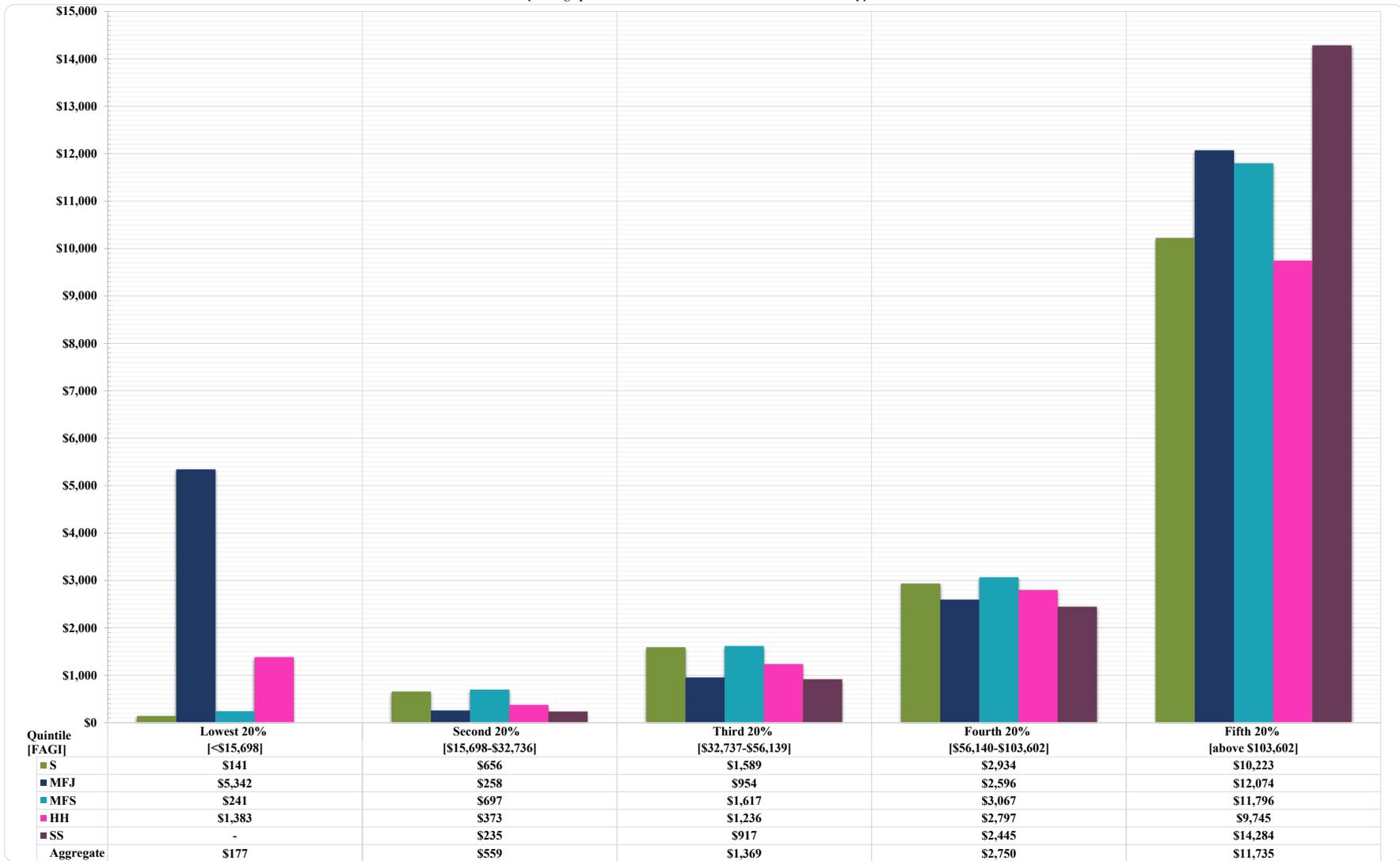
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit O.12 Tax Year 2021 Individual Income Tax (Resident Returns): Shares of Income (FAGI) and Net Tax Liability (NTL) by Income Quintile



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,365,191 tax year 2021 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2021 tax year).

Exhibit Q.13A Tax Year 2021 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022.

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.

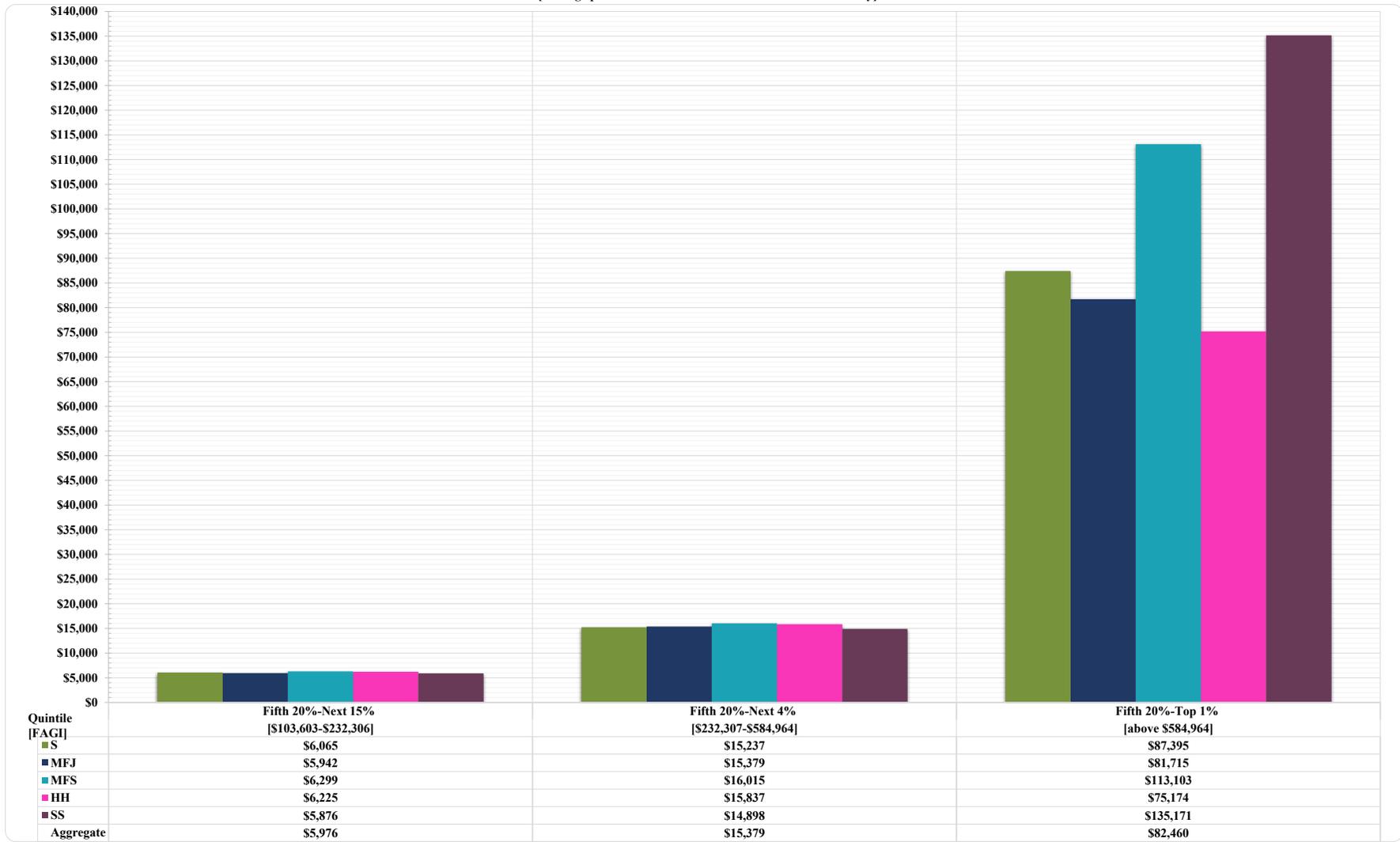
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

This chart provides information for the 4,365,191 tax year 2021 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2021 tax year).

Of the total 873,071 returns within the resident lowest 20% quintile, 78% of the returns are nontaxable with 22% of the returns reporting a tax liability of at least \$1.

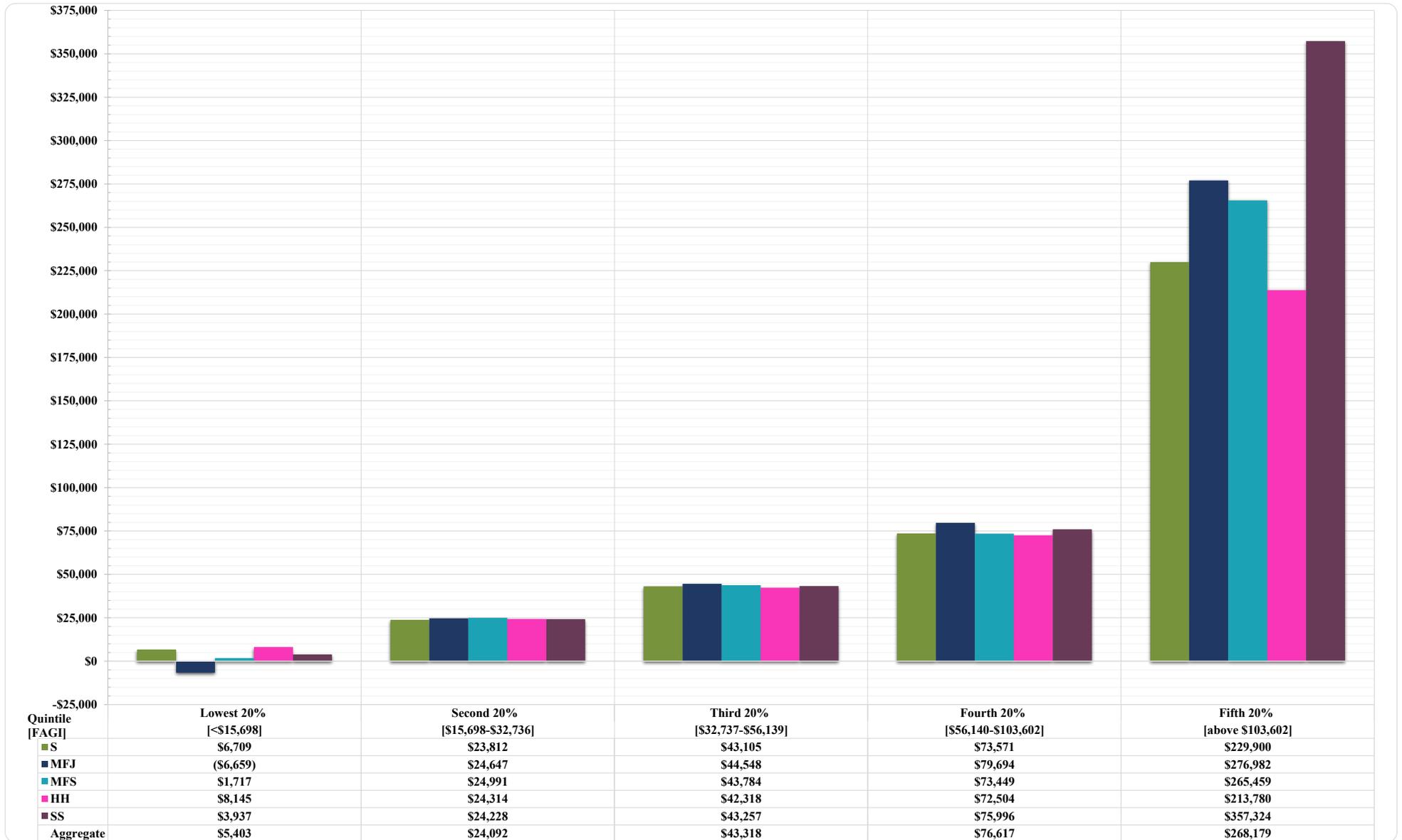
[-] Disclosure. Information is suppressed to avoid disclosing taxpayer details for categories with low return counts.

Exhibit Q.13B Tax Year 2021 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]



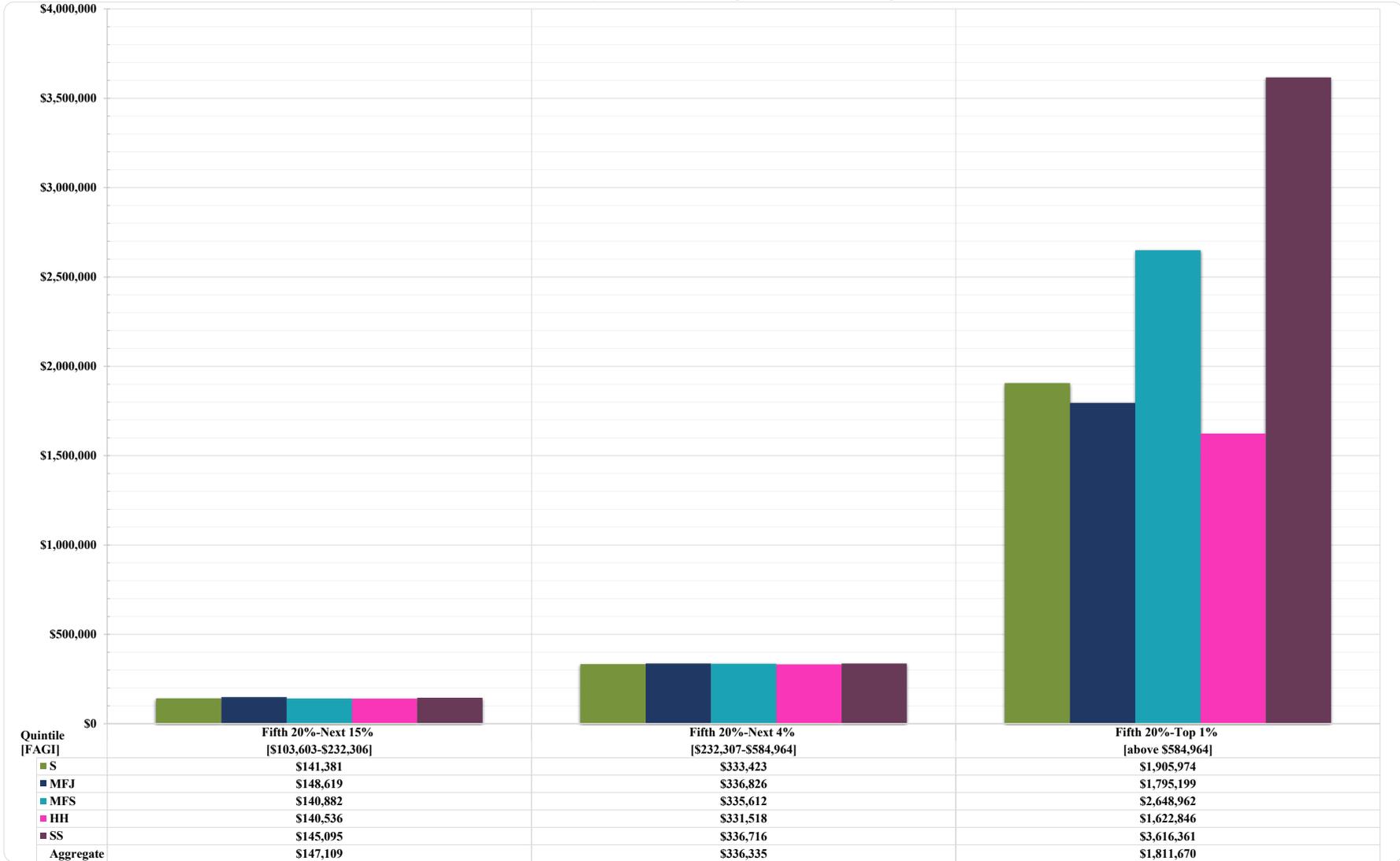
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. The extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the tax year 2021 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2021 tax year).

Exhibit Q.14A Tax Year 2021 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status by Income Quintile



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the 4,365,191 tax year 2021 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2021 tax year).

Exhibit Q.14B Tax Year 2021 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status [5th Income Quintile Detail]



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates. This chart provides information for the tax year 2021 D-400 returns filed and designated as full year residents (returns for which filers were reportedly legally domiciled in North Carolina for the entire 2021 tax year).

TABLE A. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY INCOME LEVEL

Income Level		Combined Filing Statuses		ALL RETURNS																RESIDENCY STATUS							
				FILING STATUS												RESIDENCY STATUS											
				Single				Married Filing Jointly/ Surviving Spouse				Married Filing Separately				Head of Household				Resident Returns†				Part-Year Resident 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	
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				
Filed	[%]	[\$]	[%]	Filed	[%]	[\$]	[%]	Filed	[%]	[\$]	[%]	Filed	[%]	[\$]	[%]	Filed	[%]	[\$]	[%]	Filed	[%]	[\$]	[%]				
A. BY SIZE OF NC TAXABLE INCOME																											
No Taxable Income																											
NCTI Level																											
S																											
1 - 2,000	201,642	9.955,128	120,006	59.5%	5,965,217	59.9%	48,253	23.9%	2,305,863	23.2%	4,106	2.0%	200,478	2.0%	29,277	14.5%	1,483,570	14.9%	133,832	66.4%	6,971,870	70.0%	67,810	33.6%	2,983,258	30.0%	
2,001 - 4,000	168,265	26,158,290	101,332	60.2%	15,723,154	60.1%	36,291	21.6%	5,657,051	21.6%	3,441	2.0%	531,365	2.0%	27,201	16.2%	4,246,720	16.2%	130,073	77.3%	20,286,678	77.6%	38,192	22.7%	5,871,612	22.4%	
4,001 - 6,000	151,921	39,477,609	89,946	59.2%	23,337,349	59.1%	32,426	21.3%	8,433,334	21.4%	3,097	2.0%	800,994	2.0%	26,452	17.4%	6,905,932	17.5%	123,037	81.0%	31,990,729	81.0%	28,884	19.0%	7,486,880	19.0%	
6,001 - 10,000	268,195	111,029,627	154,311	57.5%	63,792,944	57.5%	59,324	22.1%	24,647,139	22.2%	6,058	2.3%	2,511,330	2.3%	48,502	18.1%	20,078,559	18.1%	225,402	84.0%	93,395,947	84.1%	42,793	16.0%	17,634,025	15.9%	
10,001 - 10,625	39,938	21,428,629	22,198	55.6%	11,901,787	55.5%	8,608	21.6%	4,622,944	21.6%	997	2.5%	533,014	2.5%	8,135	20.4%	4,370,884	20.4%	34,303	85.9%	18,402,086	85.9%	5,635	14.1%	3,026,543	14.1%	
10,626 - 12,750	129,760	78,932,193	72,561	55.9%	44,108,722	55.9%	28,861	22.2%	17,547,741	22.2%	3,473	2.7%	2,110,957	2.7%	24,865	19.2%	15,164,773	19.2%	111,961	86.3%	68,092,415	86.3%	17,799	13.7%	10,839,778	13.7%	
12,751 - 15,000	136,674	98,489,440	74,673	54.6%	53,762,214	54.6%	29,644	21.7%	21,391,262	21.7%	3,727	2.7%	2,674,827	2.7%	28,630	20.9%	20,661,137	21.0%	19,848	87.7%	86,324,725	87.7%	16,826	12.3%	12,164,715	12.4%	
15,001 - 17,000	116,150	96,454,359	63,341	54.5%	52,525,335	54.5%	25,979	22.4%	21,609,056	22.4%	3,284	2.8%	2,717,393	2.8%	23,546	20.3%	19,602,575	20.3%	102,692	88.4%	85,225,733	88.4%	13,458	11.6%	11,228,626	11.6%	
17,001 - 20,000	168,454	161,622,209	91,491	54.3%	87,695,790	54.3%	39,501	23.4%	37,941,777	23.5%	5,140	3.1%	4,924,502	3.0%	32,322	19.2%	31,060,140	19.2%	150,270	89.2%	144,109,844	89.2%	18,184	10.8%	17,512,365	10.8%	
20,001 - 21,250	66,745	71,395,680	36,778	55.1%	39,294,616	55.1%	15,784	23.6%	16,886,444	23.7%	2,192	3.3%	2,338,453	3.3%	11,991	18.0%	12,840,171	18.0%	59,909	89.8%	64,006,535	89.7%	6,836	10.2%	7,353,145	10.3%	
21,251 - 25,000	188,736	225,811,280	104,455	55.3%	124,895,643	55.3%	46,662	24.7%	55,930,547	24.8%	6,659	3.5%	7,937,246	3.5%	30,160	16.4%	37,047,844	16.4%	169,864	90.0%	203,106,633	89.9%	18,872	10.0%	22,704,647	10.1%	
25,001 - 30,000	223,641	317,640,390	123,569	55.3%	175,208,600	55.2%	59,666	26.7%	84,951,642	26.7%	8,263	3.7%	11,708,778	3.7%	32,143	14.4%	45,771,730	14.4%	202,332	90.5%	287,140,346	90.4%	21,309	9.5%	30,500,044	9.6%	
30,001 - 40,000	365,195	655,564,891	189,978	52.0%	339,690,982	51.8%	110,394	30.2%	199,873,611	30.5%	14,768	4.0%	26,467,660	4.0%	50,055	13.7%	89,532,638	13.7%	331,836	90.9%	595,110,459	90.8%	33,359	9.1%	60,454,432	9.2%	
40,001 - 50,000	284,009	655,042,022	132,231	46.6%	303,712,643	46.4%	108,002	38.0%	250,490,151	38.2%	11,799	4.2%	27,040,267	4.1%	31,977	11.3%	73,798,961	11.3%	259,251	91.3%	597,269,641	91.2%	24,758	8.7%	57,772,381	8.8%	
50,001 - 60,000	218,913	616,195,968	90,413	41.3%	253,321,311	41.1%	99,164	45.3%	280,654,658	45.5%	8,065	3.7%	22,630,879	3.7%	21,271	9.7%	59,589,120	9.7%	200,424	91.6%	563,492,182	91.7%	18,489	8.4%	52,703,786	8.6%	
60,001 - 75,000	251,356	865,332,846	84,709	33.7%	288,908,201	33.4%	139,402	55.5%	483,518,702	55.9%	7,638	3.0%	26,000,152	3.0%	19,607	7.8%	66,905,791	7.7%	231,575	92.1%	796,218,316	92.0%	19,781	7.9%	69,114,530	8.0%	
75,001 - 80,000	64,908	257,773,848	19,147	29.5%	75,602,186	29.3%	39,703	61.2%	158,178,870	61.4%	1,721	2.7%	6,797,785	2.6%	4,337	6.7%	17,195,007	6.7%	59,911	92.3%	237,656,818	92.2%	4,997	7.7%	20,117,030	7.8%	
80,001 - 100,000	216,051	988,294,821	52,573	24.3%	238,226,930	24.1%	146,614	67.9%	673,414,321	68.1%	5,078	2.4%	23,010,998	2.3%	11,786	5.5%	53,642,572	5.4%	200,161	92.6%	914,495,597	92.5%	15,890	7.4%	73,799,224	7.5%	
100,001 - 120,000	151,441	847,675,643	29,597	19.5%	163,836,821	19.3%	112,501	74.3%	613,690,287	74.5%	2,996	2.0%	16,560,746	2.0%	6,387	4.2%	35,587,789	4.2%	140,965	93.1%	788,112,167	93.0%	10,476	6.9%	59,563,476	7.0%	
120,001 - 160,000	181,679	1,279,359,983	28,991	16.0%	202,035,547	15.8%	143,499	79.0%	1,013,218,197	79.2%	2,897	1.6%	20,149,244	1.6%	6,292	3.5%	43,956,995	3.4%	169,305	93.2%	1,190,626,577	93.1%	12,374	6.8%	88,733,406	6.9%	
160,001 - 200,000	98,530	896,507,451	13,439	13.6%	120,884,365	13.5%	80,792	82.0%	636,665,608	82.2%	1,285	1.3%	11,503,549	1.3%	3,014	3.1%	27,453,929	3.1%	92,069	93.4%	836,757,398	93.3%	6,461	6.6%	59,570,053	6.7%	
200,001 or more	240,072	7,026,467,258	26,770	11.2%	759,920,525	10.8%	204,845	85.3%	7,007,056,462	85.2%	2,661	1.1%	112,408,672	1.6%	5,796	2.4%	147,081,599	2.1%	222,760	92.8%	6,350,800,456	90.4%	17,312	7.2%	675,666,802	9.6%	
TOTAL	4,961,867	15,346,573,910	2,286,911	46.1%	3,444,350,882	22.4%	1,882,207	37.9%	10,736,685,663	70.0%	128,425	2.6%	331,559,289	2.2%	664,324	13.4%	833,978,076	5.4%	4,365,191	88.0%	13,979,593,152	91.1%	596,676	12.0%	1,366,980,758	8.9%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																											
Non-Positive AGI																											
S																											
1 - 3,999	77,168	11,391,561	45,261	58.7%	3,260,434	28.6%	19,482	25.2%	7,300,343	64.1%	2,626	3.4%	578,947	5.1%	9,799	12.7%	251,837	2.2%	69,252	89.7%	7,697,535	67.6%	7,916	10.3%	3,694,026	32.4%	
4,000 - 9,999	172,859	706,238	137,315	79.4%	259,327	36.7%	16,313	9.4%	304,135	43.1%	2,993	1.7%	107,050	15.2%	16,238	9.4%	35,726	5.1%	161,398	93.4%	621,080	87.9%	11,461	6.6%	85,158	12.1%	
10,000 - 14,999	331,071	1,240,731	260,414	78.7%	652,153	52.6%	28,237	8.5%	391,884	31.6%	5,572	1.7%	139,409	11.2%	36,848	11.1%	57,285	4.6%	306,457	92.6%	998,510	80.5%	24,614	7.4%	242,221	19.5%	
15,000 - 19,999	317,573	20,279,158	228,666	72.0%	19,250,383	94.9%	31,246	9.8%	406,160	2.0%	5,789	1.8%	537,555	2.7%	51,872	16.3%	85,060	0.4%	293,444	92.4%	19,048,344	93.9%	24,129	7.6%	1,230,814	6.1%	
20,000 - 24,999	296,435	61,612,216	189,733	64.0%	58,135,592	94.4%	36,624	12.4%	553,940	0.9%	6,270	2.1%	1,726,873	2.8%	63,808	21.5%	1,195,811	1.9%	272,200	91.8%	58,139,295	94.4%	24,235	8.2%	3,472,921	5.6%	
25,000 - 29,999	278,990	104,570,847	164,842	59.1%	88,398,407	84.5%	41,473	14.9%	1,608,660	1.5%	7,251	2.6%	3,597,230	3.4%	65,424	23.5%	10,966,550	10.5%	255,055	91.4%	98,640,631	94.3%	23,935	8.6%	5,930,216	5.7%	
30,000 - 39,999	276,302	159,838,678	155,939	56.2%	118,808,247	74.3%	45,855	16.6%	7,351,500	4.6%	8,667	3.1%	6,193,939	3.9%	66,387	24.0%	27,484,992	17.2%	252,241	91.3%	151,269,071	94.6%	24,061	8.7%	8,569,607	5.4%	
40,000 - 49,999	507,203	460,090,523	274,762	54.2%	302,590,254	65.8%	96,499	19.0%	4,262,564	9.3%	18,388	3.6%	19,686,484	4.3%	117,554	23.2%	95,190,221	20.7%	463,212	91.3%	437,079,421	95.0%	43,991	8.7%	23,011,102	5.0%	
50,000 - 59,999	399,909	527,023,905	208,725	52.2%	318,347,262	60.4%	99,974	25.0%	85,761,716	16.3%	16,167	4.0%	24,985,744	4.7%	75,043	18.8%	97,929,183	18.6%	362,521	90.7%	499,219,052	94.7%	37,388	9.3%	27,804,853	5.3%	
60,000 - 69,999	319,284	538,412,404	154,818	48.5%	295,738,608	54.9%	103,167	32.3%	129,940,239	24.1%	13,400	4.2%	26,655,791	5.0%	47,899	15.0%	86,077,766	16.0%	286,616	89.8%	508,234,845	94.4%	32,668	10.2%	30,177,559	5.6%	
70,000 - 74,999	262,307	534,787,538	112,993	43.1%	25																						

Exhibit A.1 Tax Year 2021: Number of Returns Filed by Filing Status

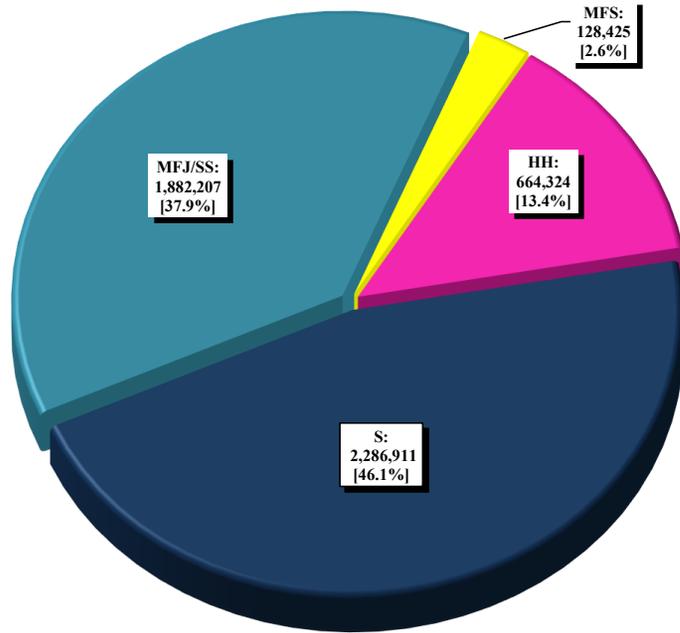
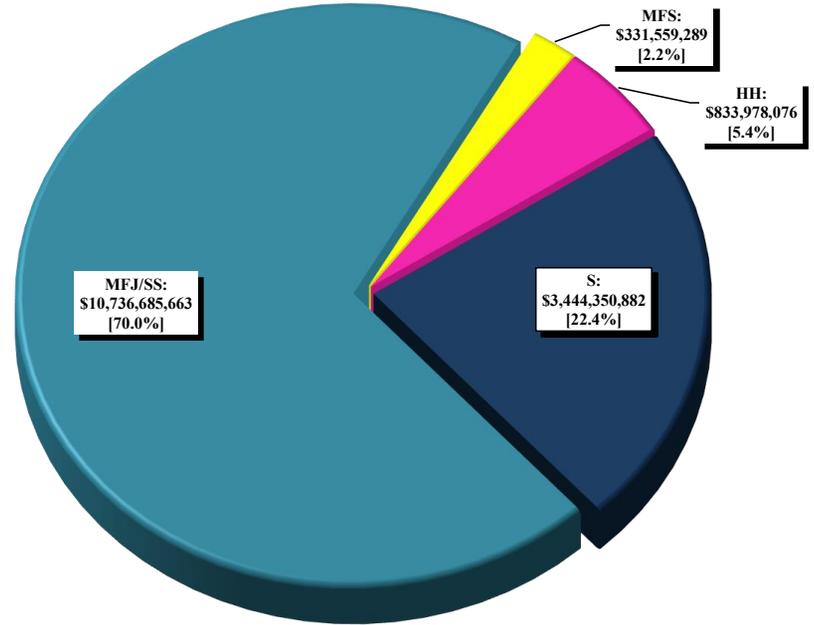


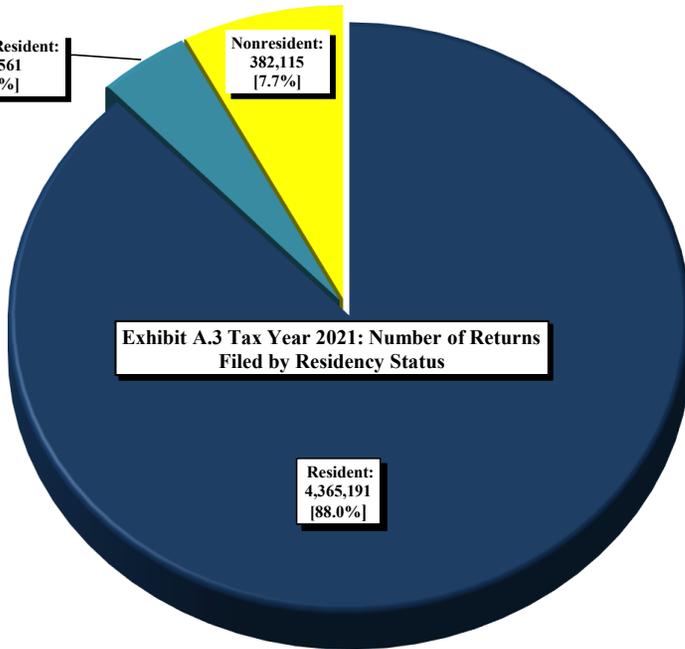
Exhibit A.2 Tax Year 2021: Net Tax Liability by Filing Status



Part-Yr Resident:
214,561
[4.3%]

Nonresident:
382,115
[7.7%]

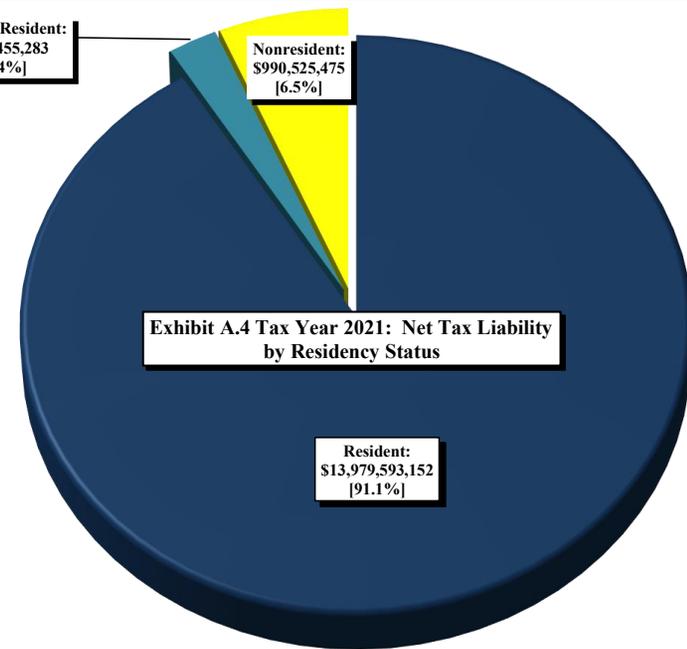
Exhibit A.3 Tax Year 2021: Number of Returns Filed by Residency Status



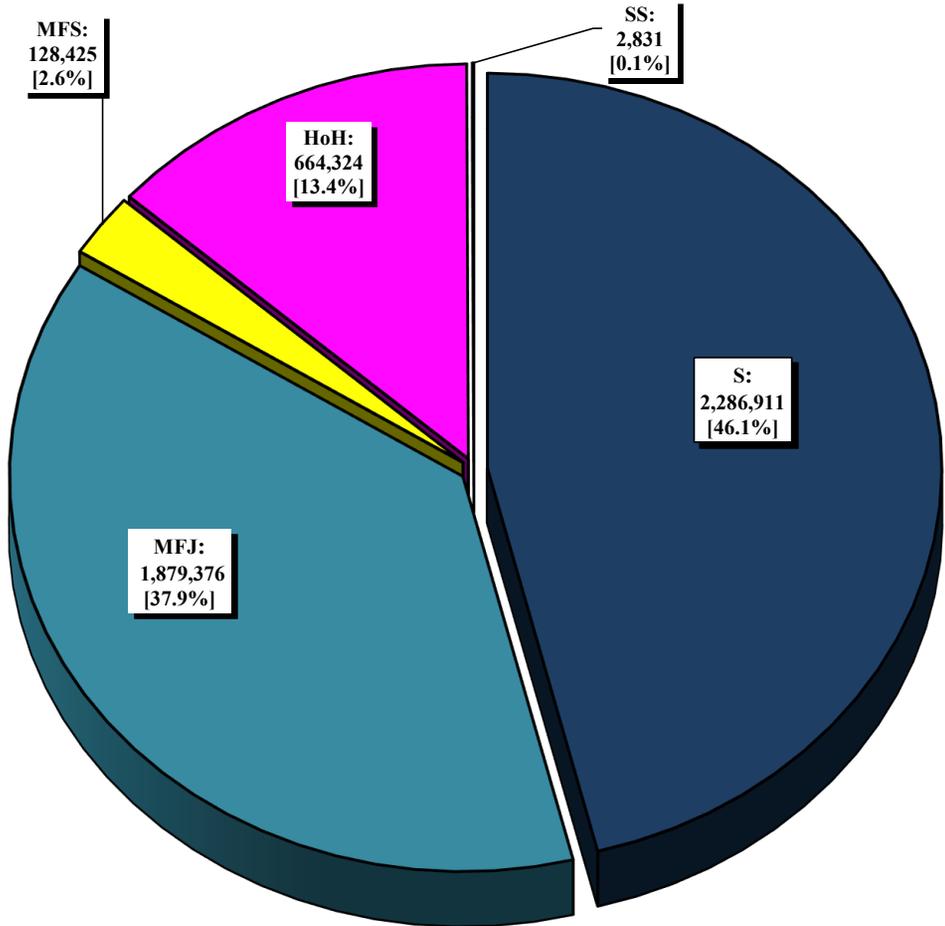
Part-Yr Resident:
\$376,455,283
[2.4%]

Nonresident:
\$990,525,475
[6.5%]

Exhibit A.4 Tax Year 2021: Net Tax Liability by Residency Status



**Exhibit A1.a Tax Year 2021: Number of Returns Filed
By Filing Status-Detail
Aggregate: 4,961,867**



**Exhibit A1.b Tax Year 2021: Number of Taxpayers/Filers
By Filing Status
Aggregate: 6,841,243**

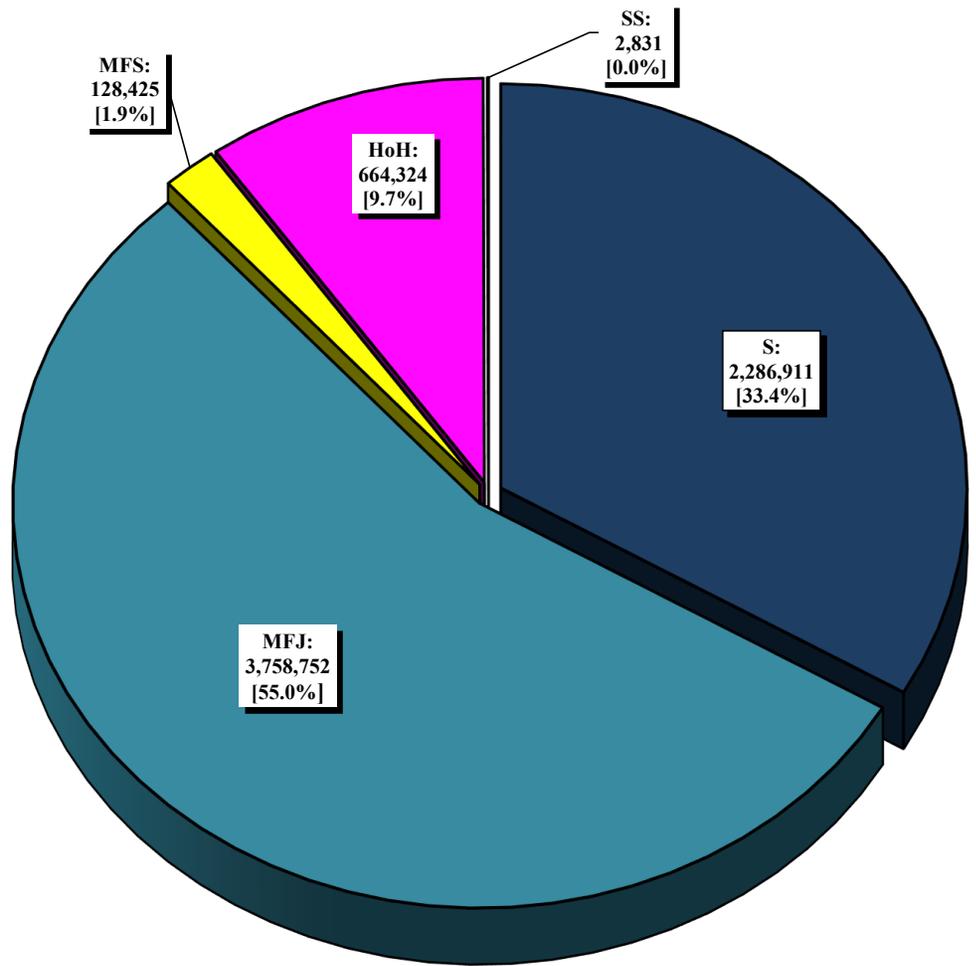


TABLE AA. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY TAX LIABILITY SIZE

ALL RETURNS																								
Combined Filing Statuses					FILING STATUS																			
Tax Liability Range	Number of Returns Filed	% of Returns	Net Tax Liability [after application of credits] [\$]	% 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 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
					[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]
\$0 tax liability	1,047,042	21.1%	-	-	573,793	54.8%	-	-	270,267	25.8%	-	-	19,922	1.9%	-	-	182,078	17.4%	-	-	982	0.1%	-	-
\$ 1 - 50	107,531	2.2%	2,580,746	0.0%	63,210	58.8%	1,530,563	59.3%	27,068	25.2%	628,351	24.3%	2,281	2.1%	52,795	2.0%	14,931	13.9%	368,069	14.3%	41	0.0%	968	0.0%
51 - 100	91,795	1.9%	6,894,514	0.0%	55,155	60.1%	4,144,235	60.1%	21,066	22.9%	1,578,748	22.9%	1,889	2.1%	142,028	2.1%	13,641	14.9%	1,025,983	14.9%	44	0.0%	3,520	0.1%
101 - 200	164,892	3.3%	24,663,238	0.2%	99,208	60.2%	14,829,816	60.1%	35,829	21.7%	5,357,822	21.7%	3,454	2.1%	514,112	2.1%	26,322	16.0%	3,949,369	16.0%	79	0.0%	12,119	0.0%
201 - 300	149,244	3.0%	37,276,528	0.2%	88,376	59.2%	22,067,611	59.2%	32,213	21.6%	8,039,450	21.6%	3,129	2.1%	779,917	2.1%	25,459	17.1%	6,372,769	17.1%	67	0.0%	16,781	0.0%
301 - 500	263,619	5.3%	104,915,218	0.7%	151,581	57.5%	60,276,585	57.5%	58,487	22.2%	23,350,732	22.3%	5,904	2.2%	2,360,171	2.2%	47,509	18.0%	18,872,187	18.0%	138	0.1%	55,543	0.1%
501 - 750	296,327	6.0%	185,072,396	1.2%	163,751	55.3%	102,168,042	55.2%	65,829	22.2%	41,039,476	22.2%	7,869	2.7%	4,934,554	2.7%	58,714	19.8%	36,828,700	19.9%	164	0.1%	101,624	0.1%
751 - 1,000	275,548	5.6%	240,767,531	1.6%	148,831	54.0%	130,009,132	54.0%	63,996	23.2%	56,019,136	23.3%	7,920	2.9%	6,940,462	2.9%	54,664	19.8%	47,678,874	19.8%	137	0.0%	119,927	0.0%
1,001 - 1,500	469,046	9.5%	581,324,593	3.8%	258,150	55.0%	320,065,131	55.1%	119,556	25.5%	148,995,356	25.6%	16,345	3.5%	20,354,065	3.5%	74,759	15.9%	91,613,185	15.8%	236	0.1%	296,856	0.1%
1,501 - 2,000	362,400	7.3%	629,969,343	4.1%	189,697	52.3%	329,218,911	52.3%	107,375	29.6%	187,477,228	29.8%	14,375	4.0%	25,044,279	4.0%	50,809	14.0%	87,979,181	14.0%	144	0.0%	249,744	0.0%
2,001 - 3,000	504,063	10.2%	1,239,289,765	8.1%	226,874	45.0%	553,744,825	44.7%	201,754	40.0%	501,356,116	40.5%	20,010	4.0%	48,975,022	4.0%	55,171	10.9%	134,593,120	10.9%	254	0.1%	620,682	0.1%
3,001 - 4,000	320,014	6.4%	1,109,256,611	7.2%	108,827	34.0%	374,341,627	33.7%	176,339	55.1%	614,974,776	55.4%	9,771	3.1%	33,630,089	3.0%	24,923	7.8%	85,774,264	7.7%	154	0.0%	535,855	0.0%
4,001 - 5,000	217,499	4.4%	973,384,435	6.3%	55,480	25.5%	246,877,309	25.4%	144,360	66.4%	647,914,245	66.6%	5,152	2.4%	22,958,121	2.4%	12,396	5.7%	55,142,704	5.7%	111	0.1%	492,056	0.1%
5,001+	692,847	14.0%	10,211,178,992	66.5%	103,978	15.0%	1,285,077,095	12.6%	555,237	80.1%	8,492,318,709	83.2%	10,404	1.5%	164,873,674	1.6%	22,948	3.3%	263,779,671	2.6%	280	0.0%	5,129,843	0.1%
TOTAL	4,961,867	100.0%	15,346,573,910	100.0%	2,286,911	46.1%	3,444,350,882	22.4%	1,879,376	37.9%	10,729,050,145	69.9%	128,425	2.6%	331,559,289	2.2%	664,324	13.4%	833,978,076	5.4%	2,831	0.1%	7,635,518	0.0%

Combined Residency Statuses					RESIDENCY STATUS																			
Tax Liability Range	Number of Returns Filed	% of Returns	Net Tax Liability [after application of credits] [\$]	% of Tax Liability	Resident†					Part-year resident††					Nonresident†††									
					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				
					[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]				
\$0 tax liability	1,047,042	21.1%	-	-	908,741	86.3%	-	-	41,899	4.0%	-	-	96,402	9.2%	-	-	-	-	-	-	-	-	-	-
\$ 1 - 50	107,531	2.2%	2,580,746	0.0%	68,018	63.3%	1,694,753	65.7%	10,528	9.8%	239,420	9.3%	28,985	27.0%	646,573	25.1%	-	-	-	-	-	-	-	-
51 - 100	91,795	1.9%	6,894,514	0.0%	66,161	72.1%	4,990,672	72.4%	7,708	8.4%	577,255	8.4%	17,926	19.5%	1,326,587	19.2%	-	-	-	-	-	-	-	-
101 - 200	164,892	3.3%	24,663,238	0.2%	127,612	77.4%	19,165,175	77.7%	12,661	7.7%	1,878,915	7.6%	24,619	14.9%	3,619,148	14.7%	-	-	-	-	-	-	-	-
201 - 300	149,244	3.0%	37,276,528	0.2%	120,950	81.0%	30,244,656	81.1%	10,742	7.2%	2,674,159	7.2%	17,552	11.8%	4,357,713	11.7%	-	-	-	-	-	-	-	-
301 - 500	263,619	5.3%	104,915,218	0.7%	221,681	84.1%	88,350,968	84.2%	17,223	6.5%	6,825,297	6.5%	24,715	9.4%	9,738,953	9.3%	-	-	-	-	-	-	-	-
501 - 750	296,327	6.0%	185,072,396	1.2%	256,842	86.7%	160,592,547	86.8%	17,491	5.9%	10,853,707	5.9%	21,994	7.4%	13,626,142	7.4%	-	-	-	-	-	-	-	-
751 - 1,000	275,548	5.6%	240,767,531	1.6%	244,378	88.7%	213,632,061	88.7%	13,992	5.1%	12,175,125	5.1%	17,178	6.2%	14,960,345	6.2%	-	-	-	-	-	-	-	-
1,001 - 1,500	469,046	9.5%	581,324,593	3.8%	422,371	90.0%	523,690,093	90.1%	20,063	4.3%	24,745,054	4.3%	26,612	5.7%	32,889,446	5.7%	-	-	-	-	-	-	-	-
1,501 - 2,000	362,400	7.3%	629,969,343	4.1%	329,113	90.8%	572,135,626	90.8%	13,607	3.8%	23,616,755	3.7%	19,680	5.4%	34,216,962	5.4%	-	-	-	-	-	-	-	-
2,001 - 3,000	504,063	10.2%	1,239,289,765	8.1%	460,101	91.3%	1,131,410,794	91.3%	17,026	3.4%	41,709,104	3.4%	26,936	5.3%	66,169,867	5.3%	-	-	-	-	-	-	-	-
3,001 - 4,000	320,014	6.4%	1,109,256,611	7.2%	294,417	92.0%	1,020,653,607	92.0%	9,765	3.1%	33,780,482	3.0%	15,832	4.9%	54,822,522	4.9%	-	-	-	-	-	-	-	-
4,001 - 5,000	217,499	4.4%	973,384,435	6.3%	201,087	92.5%	900,044,256	92.5%	6,045	2.8%	27,002,794	2.8%	10,367	4.8%	46,337,385	4.8%	-	-	-	-	-	-	-	-
5,001+	692,847	14.0%	10,211,178,992	66.5%	643,719	92.9%	9,312,987,944	91.2%	15,811	2.3%	190,377,216	1.9%	33,317	4.8%	707,813,832	6.9%	-	-	-	-	-	-	-	-
TOTAL	4,961,867	100.0%	15,346,573,910	100.0%	4,365,191	88.0%	13,979,593,152	91.1%	214,561	4.3%	376,455,283	2.5%	382,115	7.7%	990,525,475	6.5%	-	-	-	-	-	-	-	-

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire tax year 2021

††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 2021

†††Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire tax year 2021 with North Carolina reportable income

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and related forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

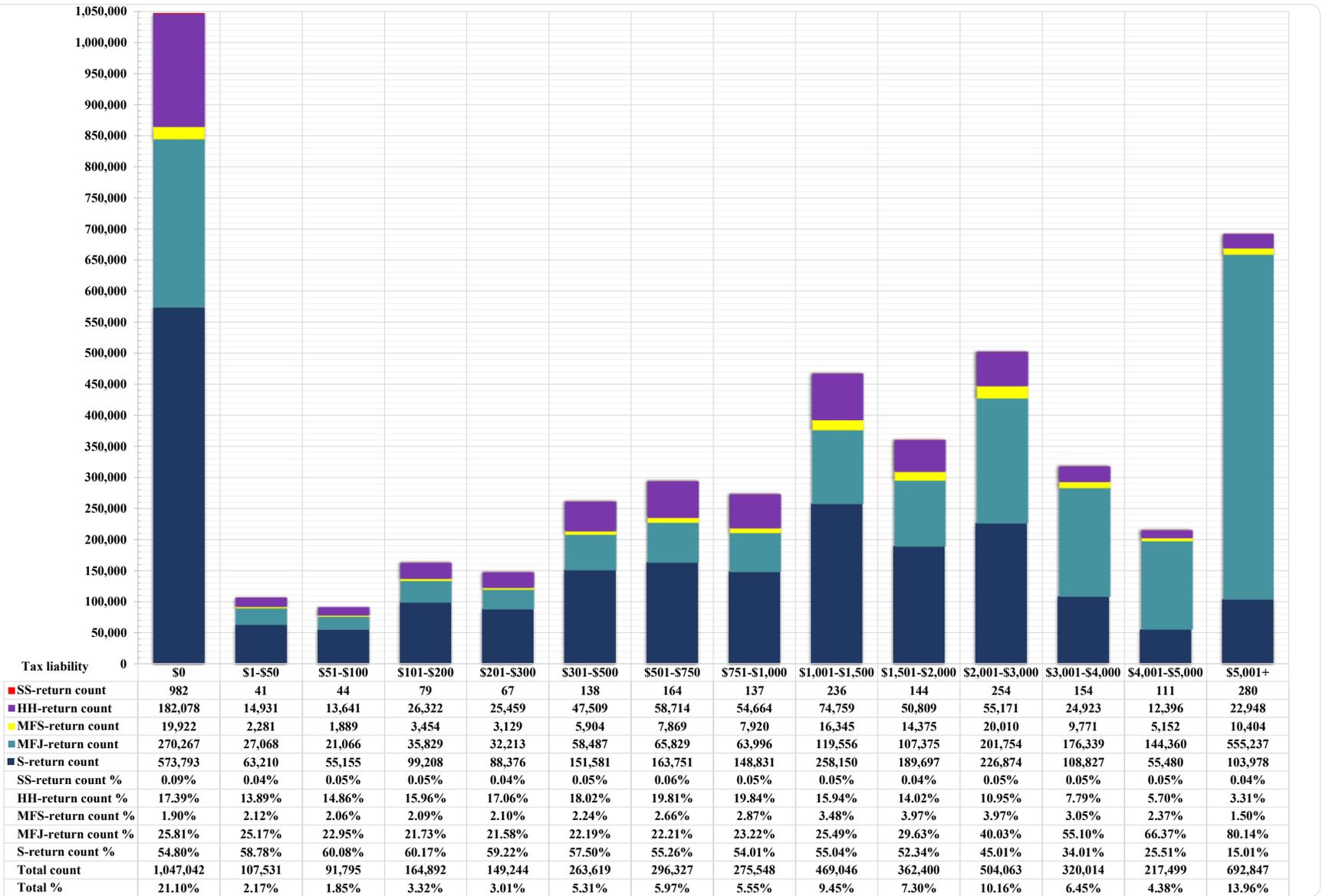
The 2017 Appropriations Act [SL 2017-57] reduces the personal income tax rate to 5.25% [from 5.499%] effective for taxable years beginning on or after January 1, 2019.

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 2021 vary according to filing status: S=\$10,750; MFJ/SS=\$21,500; MFS=\$10,750; HH=\$16,125. (SD=\$0 for taxpayers ineligible to claim the standard deduction for federal purposes)

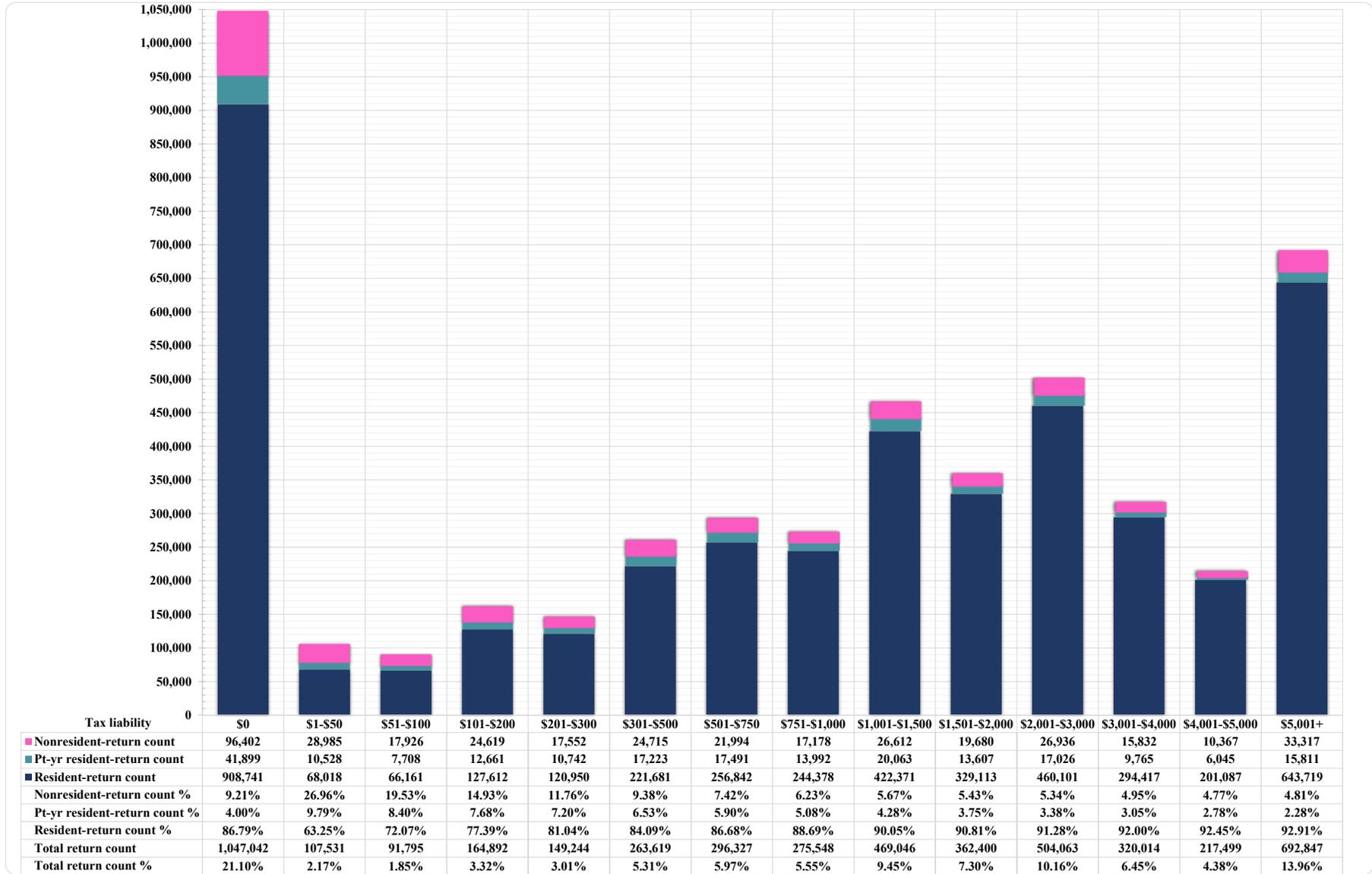
Effective with TCJA enactment, an individual may claim the standard deduction on the federal income tax 1040 form and itemize deductions for NC income tax purposes. Allowable itemized deductions provisions for NC tax purposes include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed \$20,000), charitable contributions (limited to 60% of FAGI), 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 2021 Individual Income Tax [All Returns]: Count of D-400 Returns by Filing Status by Tax Liability Size



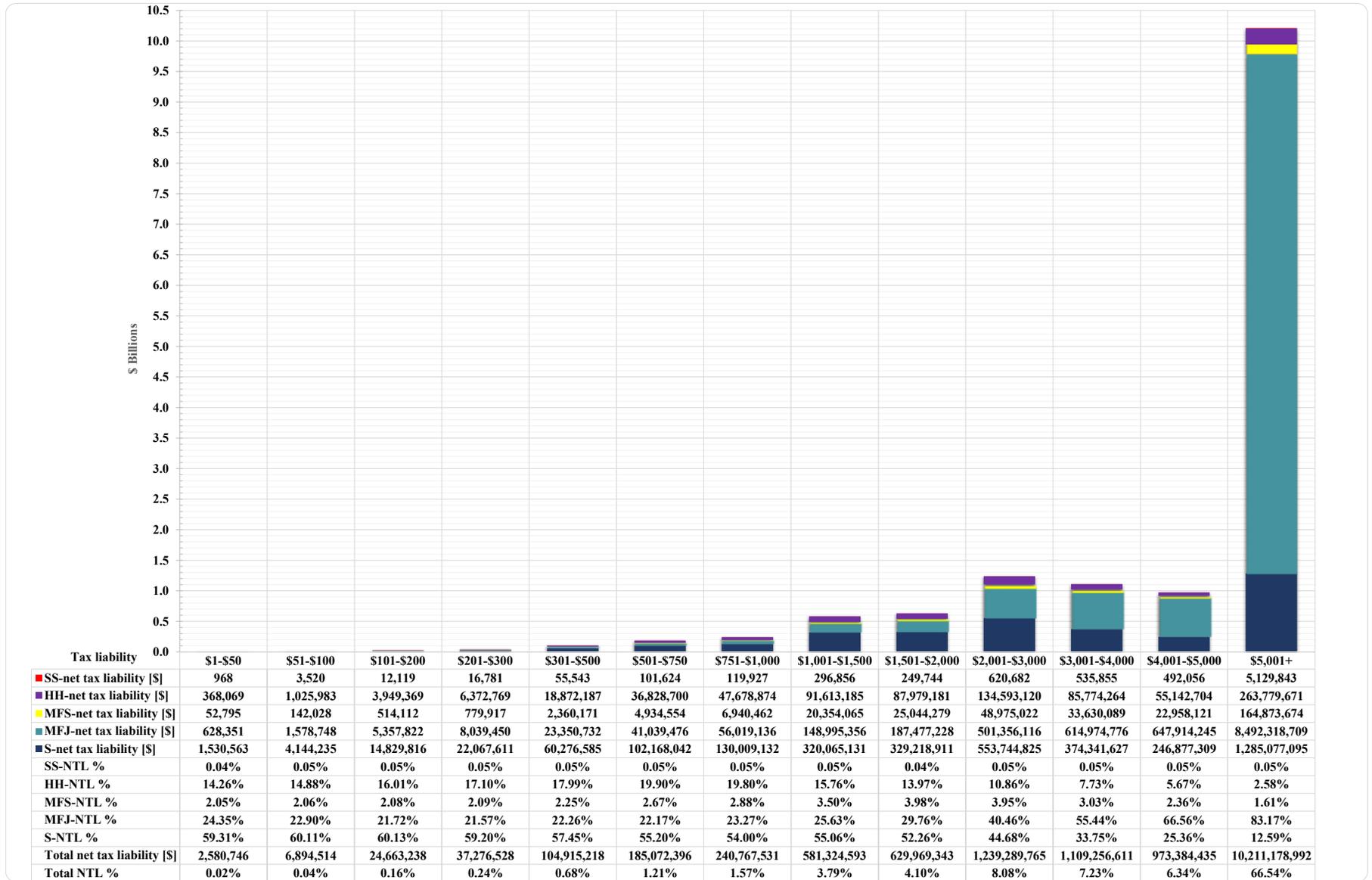
Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.2 Tax Year 2021 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Tax Liability Size



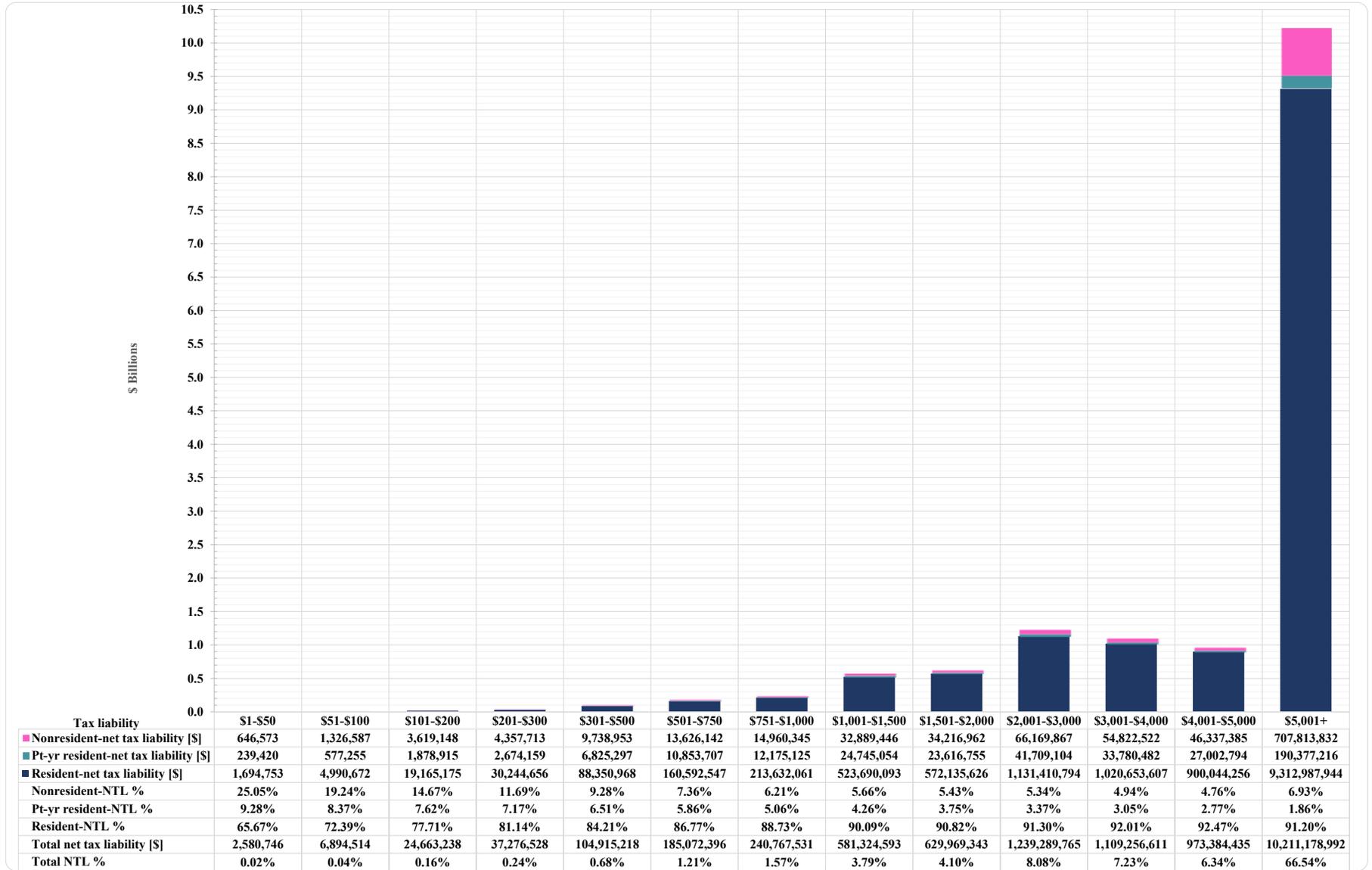
Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.3 Tax Year 2021 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Filing Status by Tax Liability Size



Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit AA.4 Tax Year 2021 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Tax Liability Size

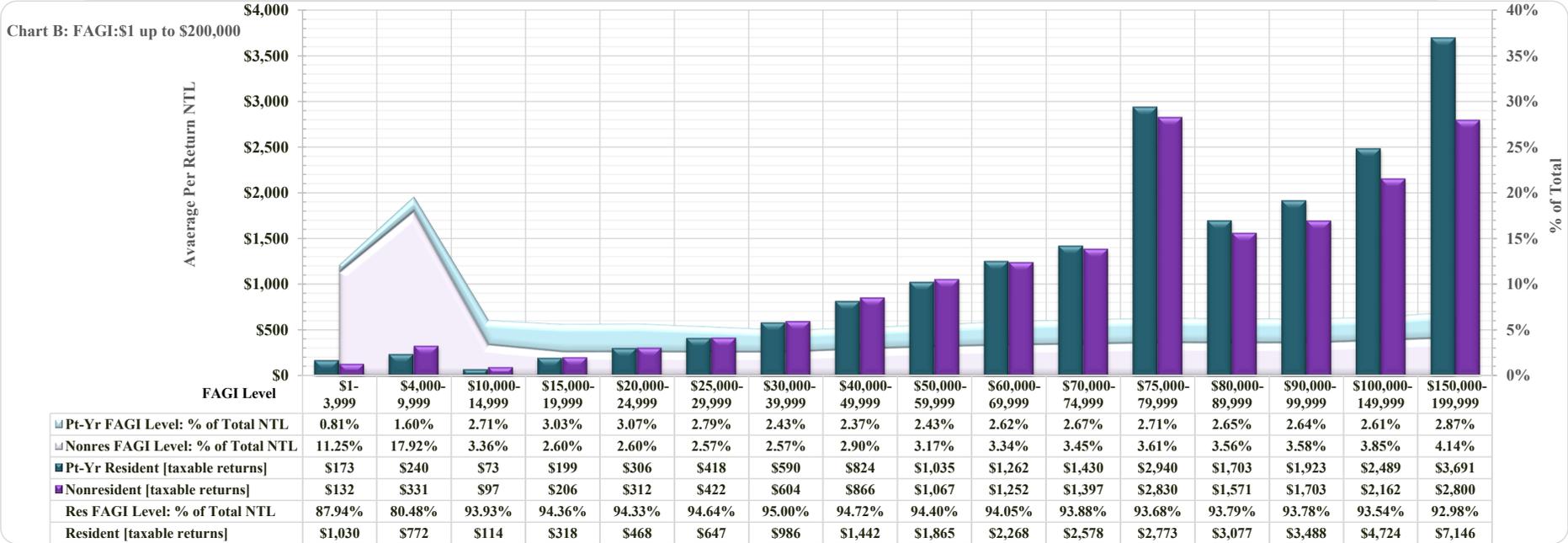
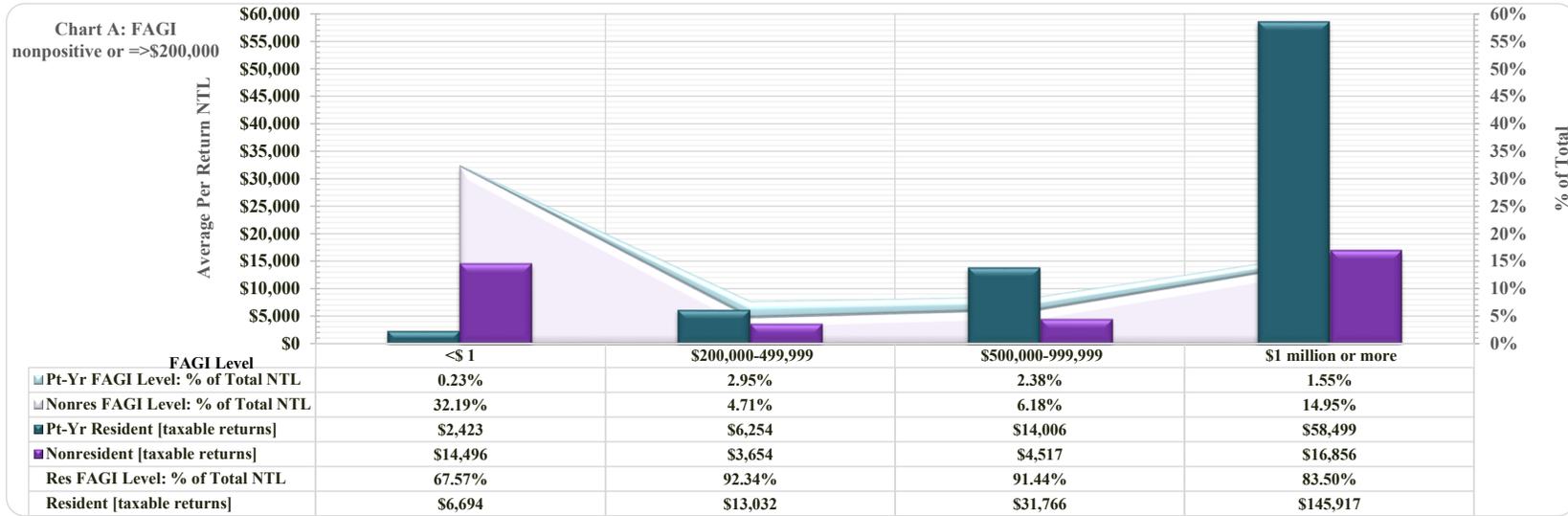


Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A.5 Tax Year 2021 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.



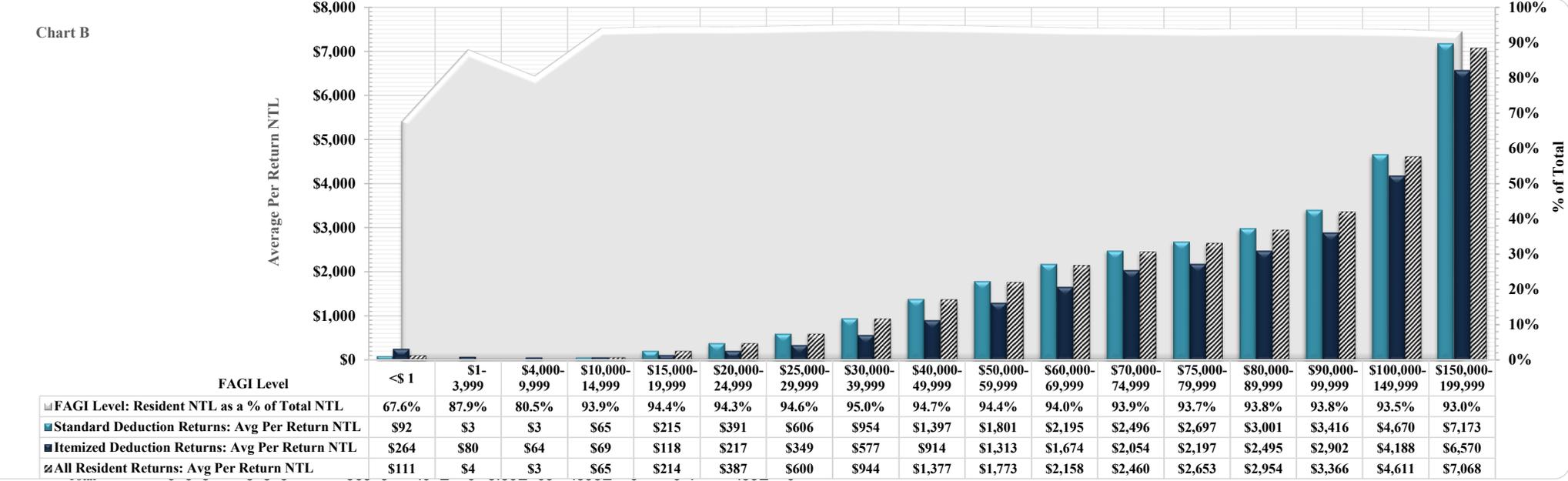
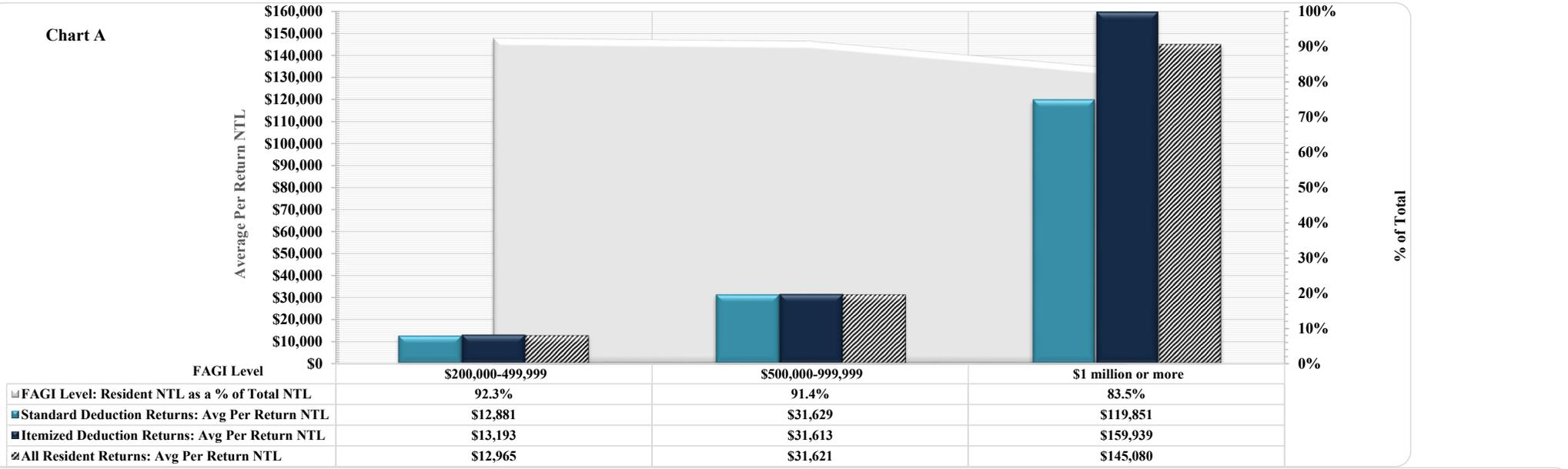
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 related forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A5.1 Tax Year 2021 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 related forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

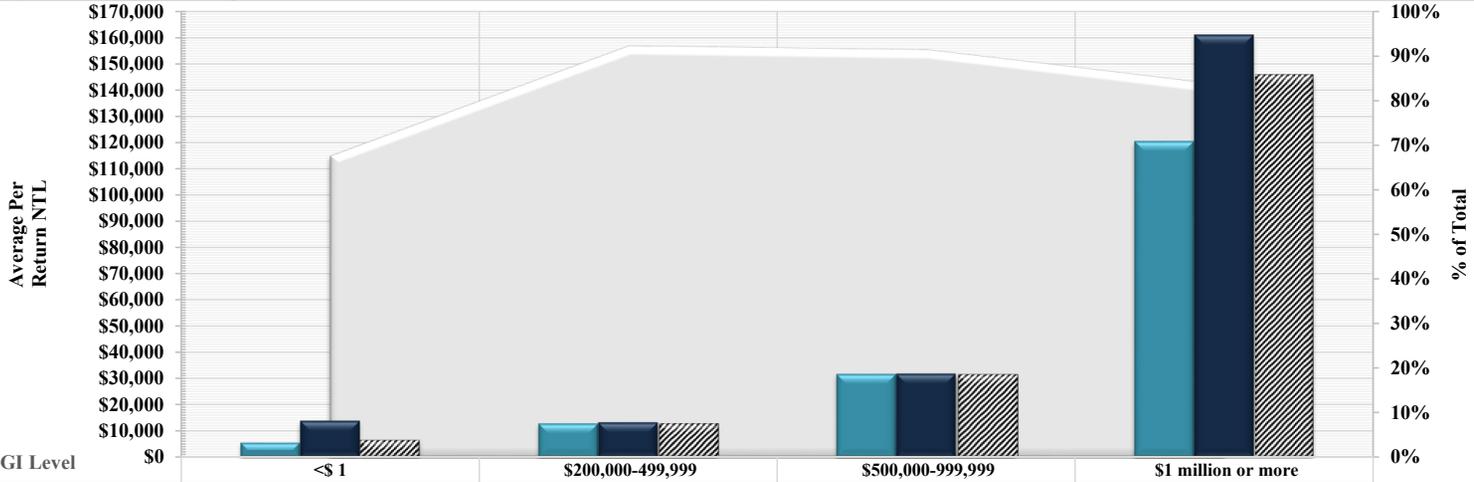
Exhibit A5.2 Tax Year 2021 NC Resident Taxable Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

[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

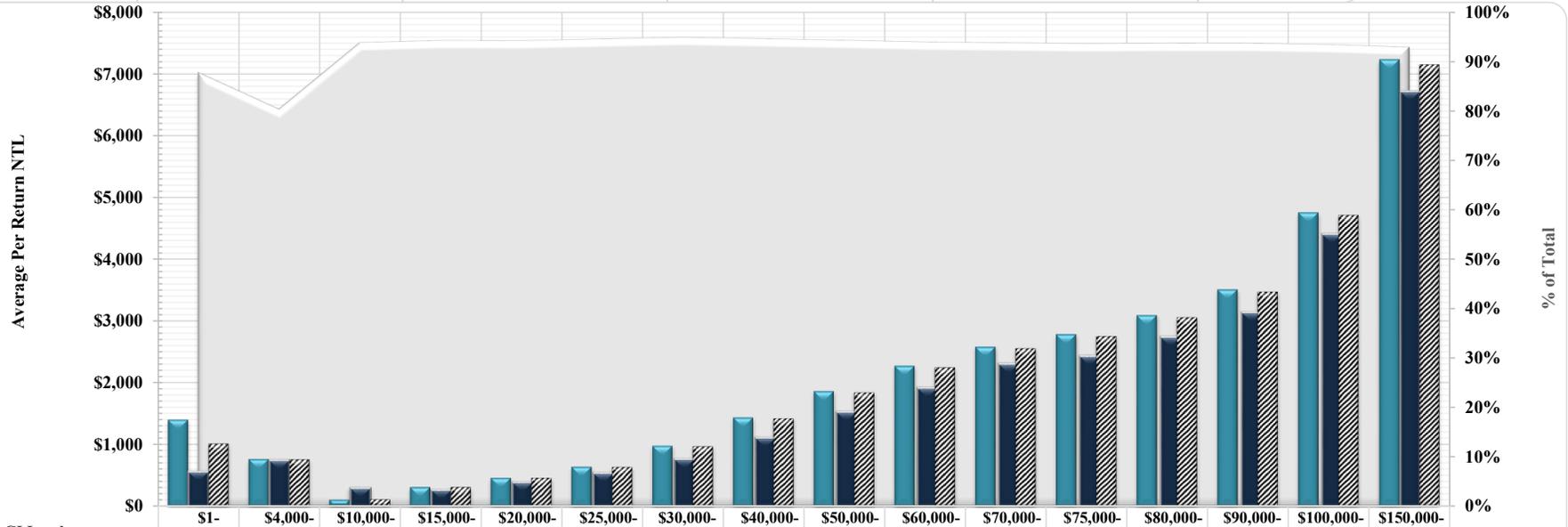
Chart B provides average per return net tax liability for NC resident taxable returns with FAGI levels of \$1-\$199,999

Chart A



FAGI Level	FAGI Level: Resident NTL as a % of Total NTL
< \$1	67.6%
\$200,000-499,999	92.3%
\$500,000-999,999	91.4%
\$1 million or more	83.5%

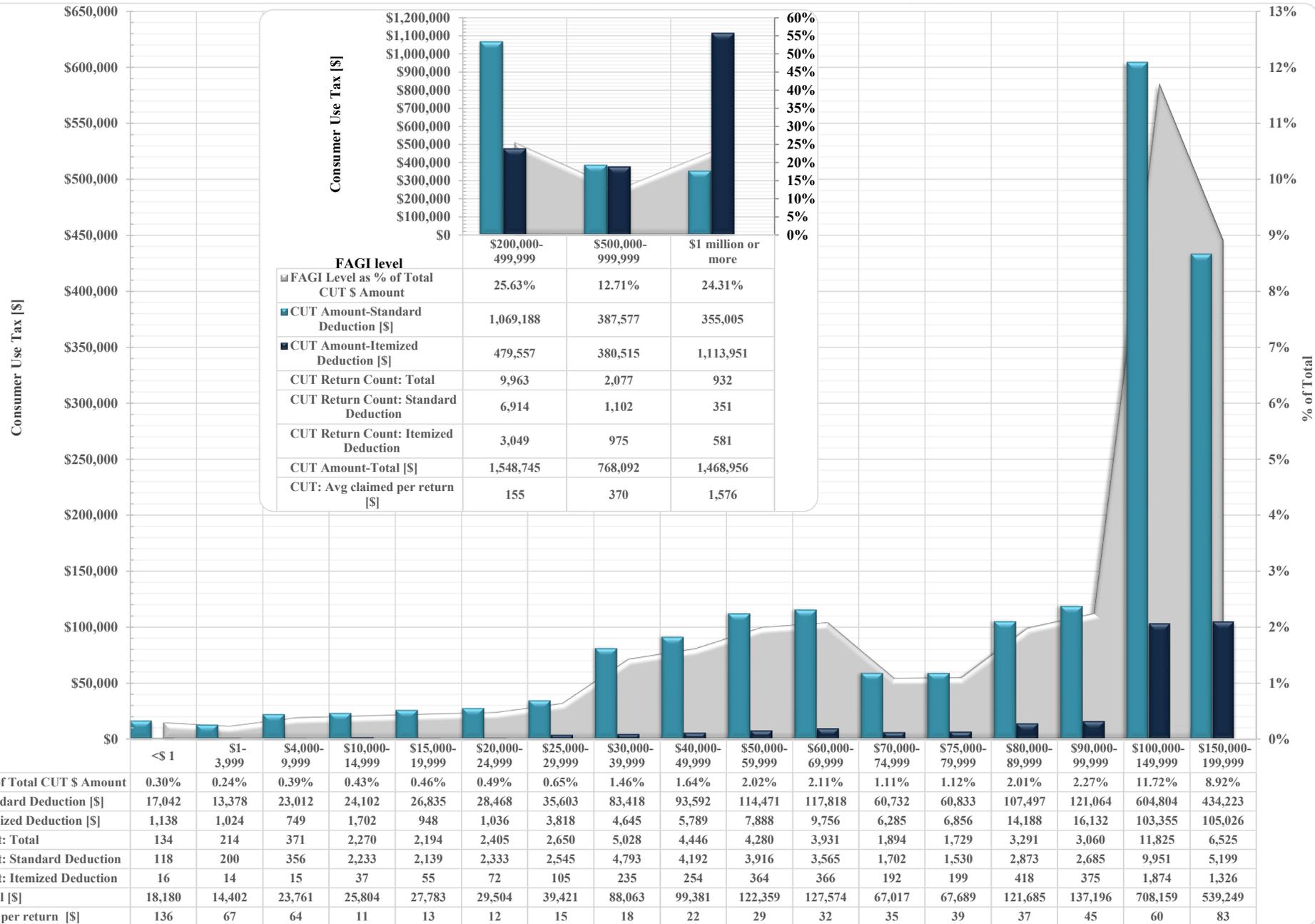
Chart B



FAGI Level	FAGI Level: Resident NTL as a % of Total NTL
\$1-3,999	87.9%
\$4,000-9,999	80.5%
\$10,000-14,999	93.9%
\$15,000-19,999	94.4%
\$20,000-24,999	94.3%
\$25,000-29,999	94.6%
\$30,000-39,999	95.0%
\$40,000-49,999	94.7%
\$50,000-59,999	94.4%
\$60,000-69,999	94.0%
\$70,000-74,999	93.9%
\$75,000-79,999	93.7%
\$80,000-89,999	93.8%
\$90,000-99,999	93.8%
\$100,000-149,999	93.5%
\$150,000-199,999	93.0%

Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 related forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

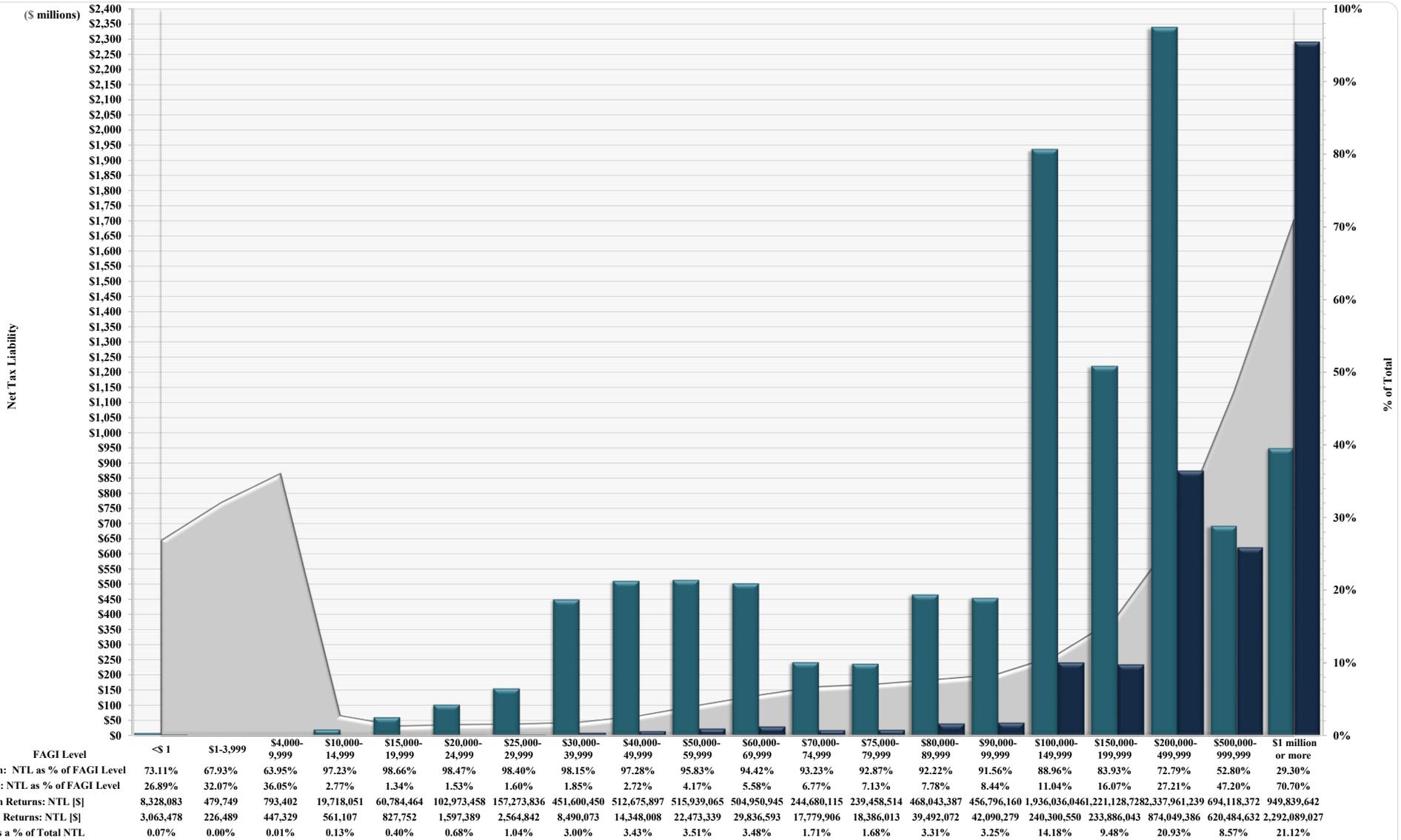
Exhibit A5.3 Tax Year 2021 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Level



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). SL 2019-246 (effective February 1, 2020) provides that 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 sourced 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.

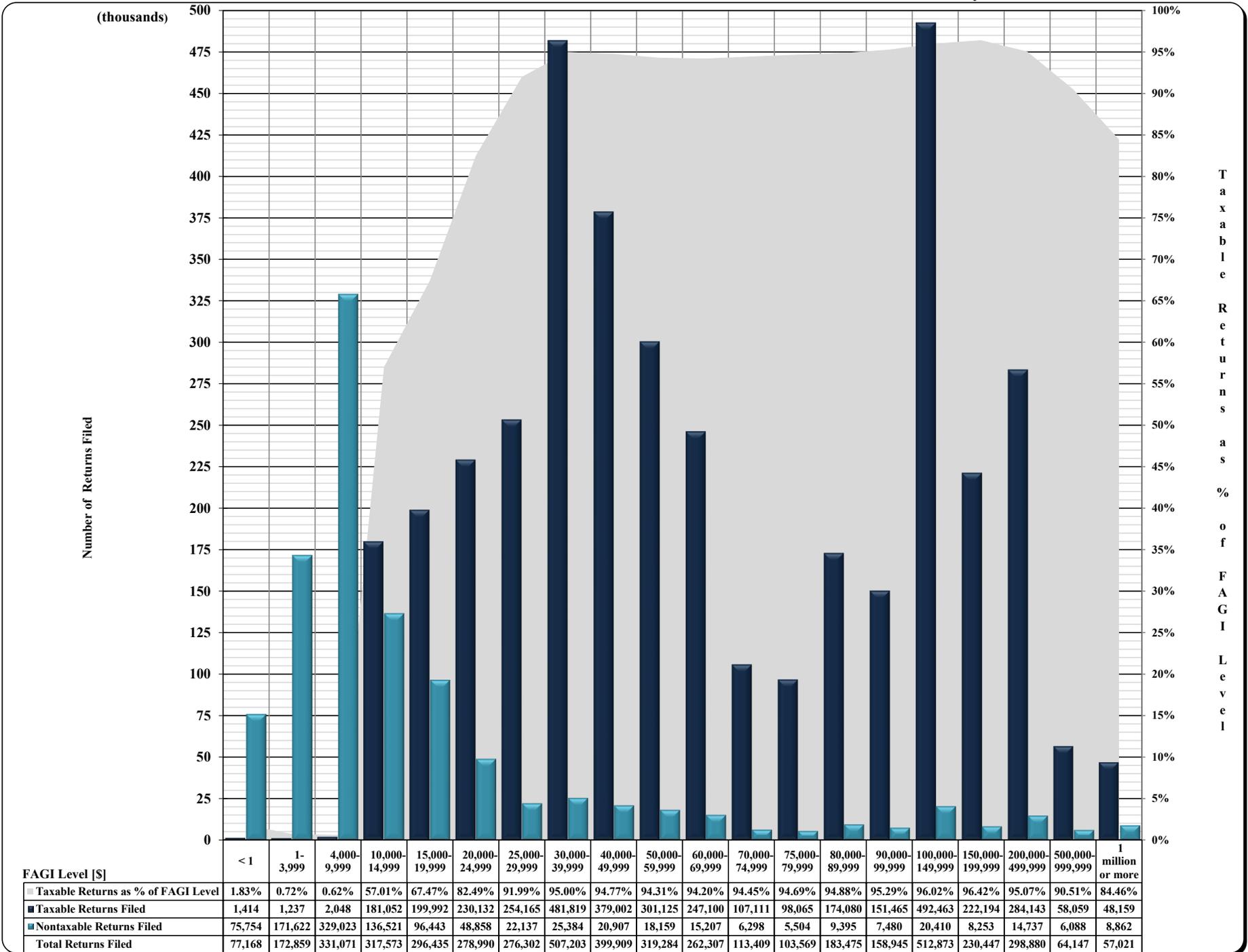
Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information reflecting variable 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A6. Tax Year 2021 All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level



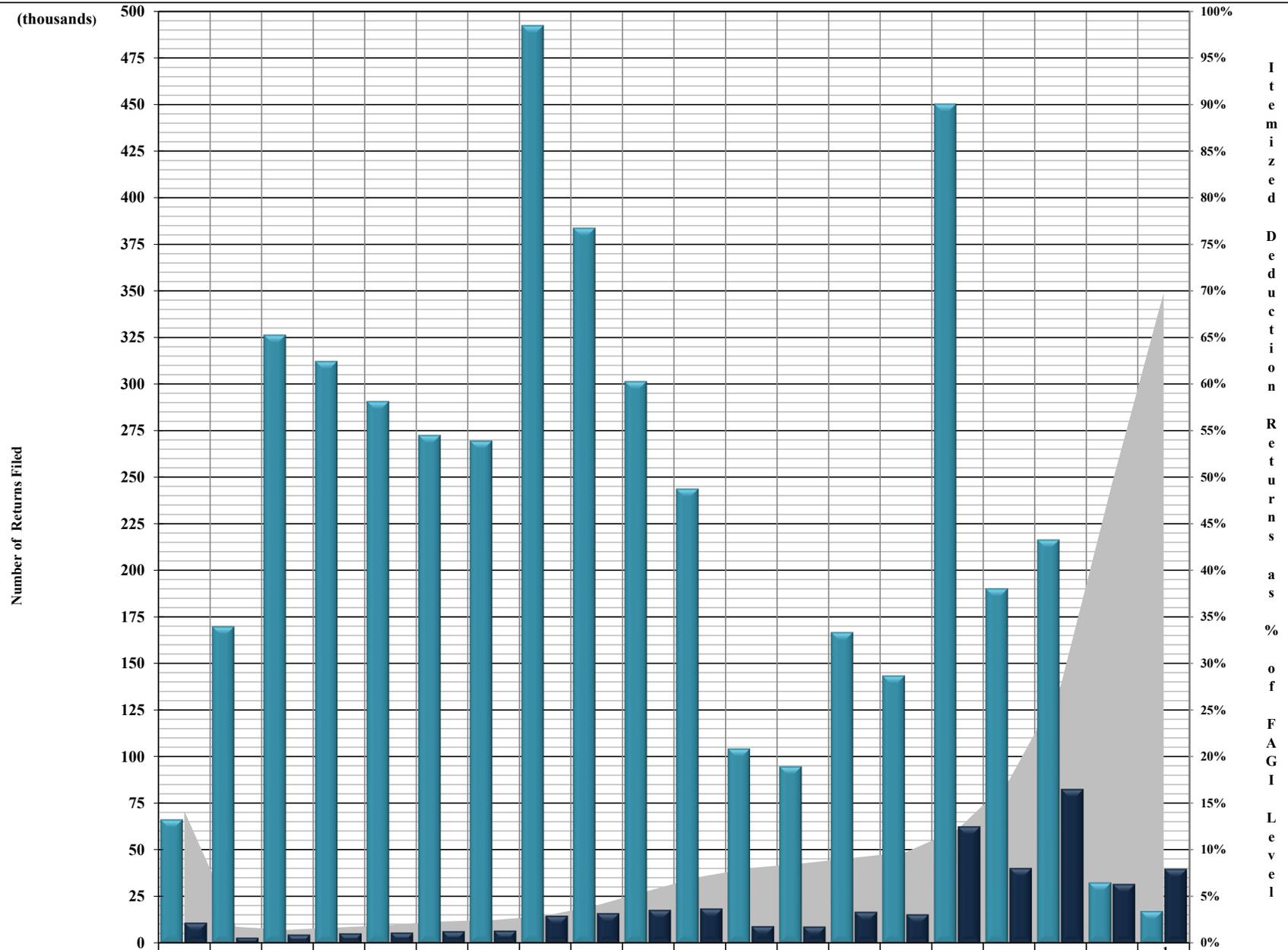
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A7. Tax Year 2021 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A8. Tax Year 2021 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	14.16%	1.72%	1.40%	1.66%	1.90%	2.29%	2.44%	2.90%	4.02%	5.57%	7.08%	8.03%	8.53%	9.13%	9.73%	12.17%	17.42%	27.57%	49.32%	69.78%
Standard Deduction Returns Filed	66,244	169,883	326,435	312,306	290,812	272,612	269,563	492,471	383,829	301,496	243,732	104,297	94,735	166,720	143,478	450,448	190,304	216,472	32,512	17,234
Itemized Deduction Returns Filed	10,924	2,976	4,636	5,267	5,623	6,378	6,739	14,732	16,080	17,788	18,575	9,112	8,834	16,755	15,467	62,425	40,143	82,408	31,635	39,787
Total Returns Filed	77,168	172,859	331,071	317,573	296,435	278,990	276,302	507,203	399,909	319,284	262,307	113,409	103,569	183,475	158,945	512,873	230,447	298,880	64,147	57,021

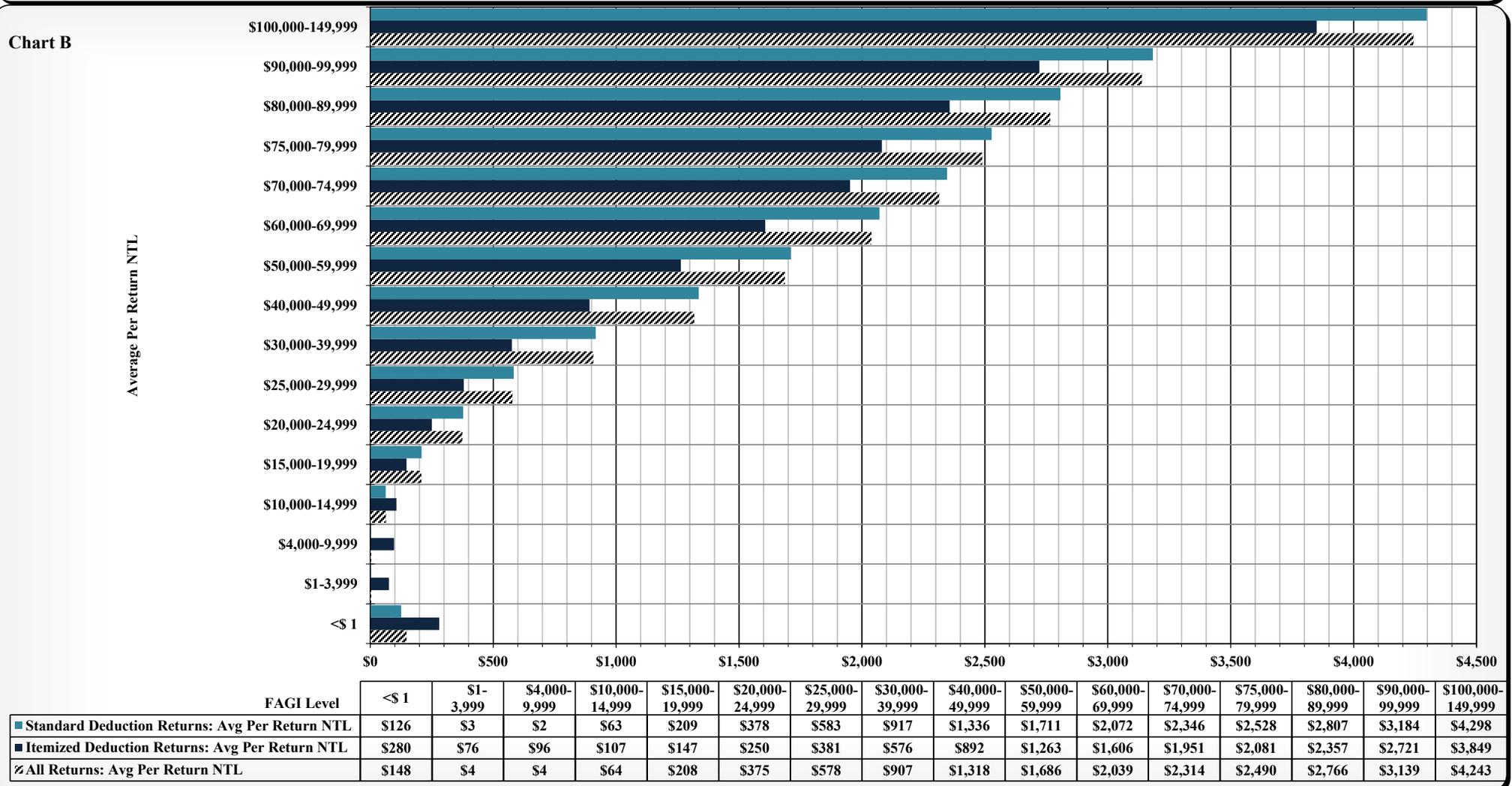
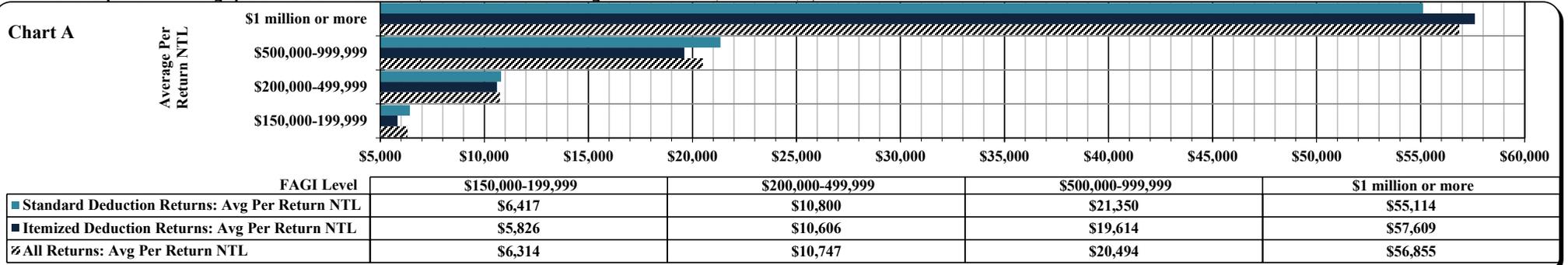
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A9.1 Tax Year 2021 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



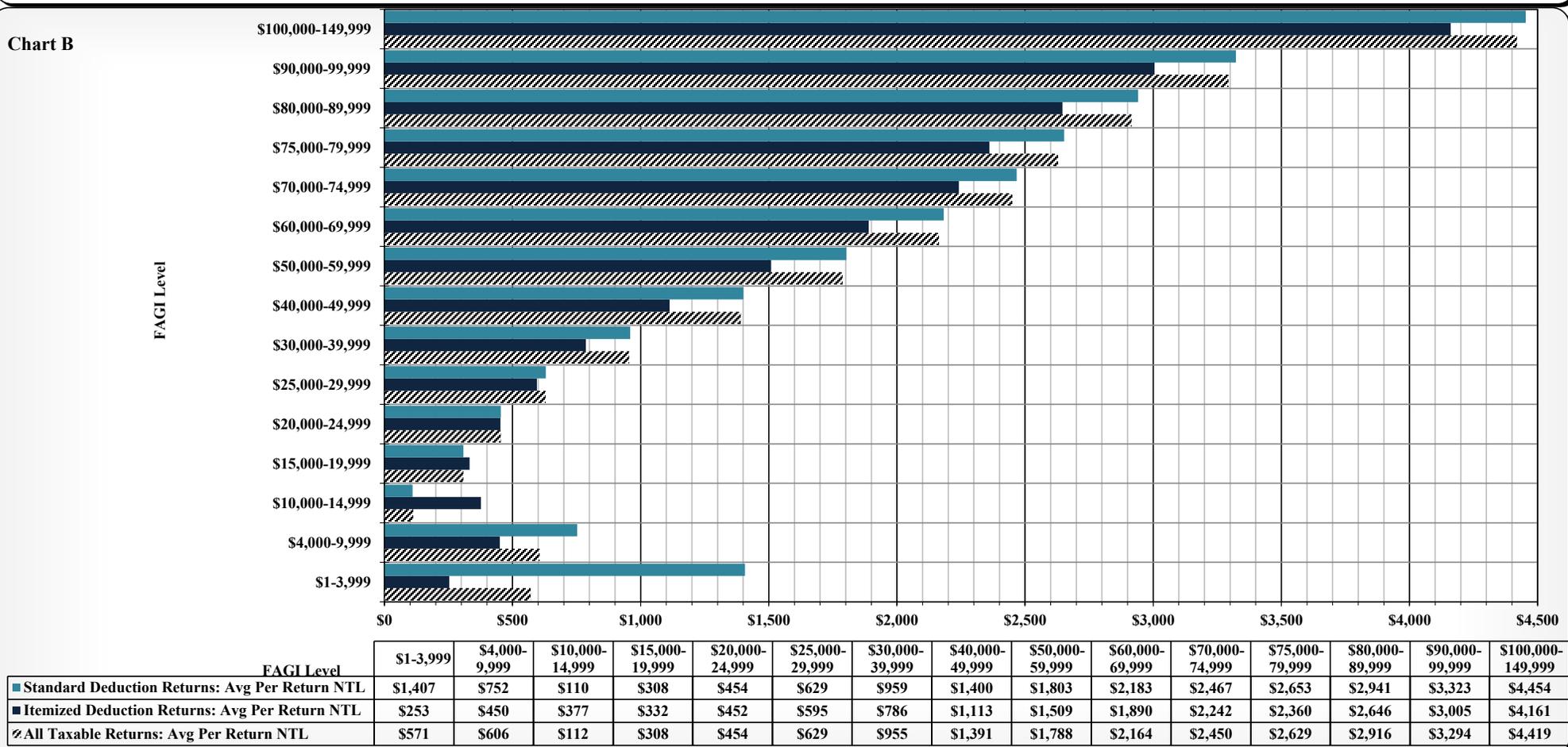
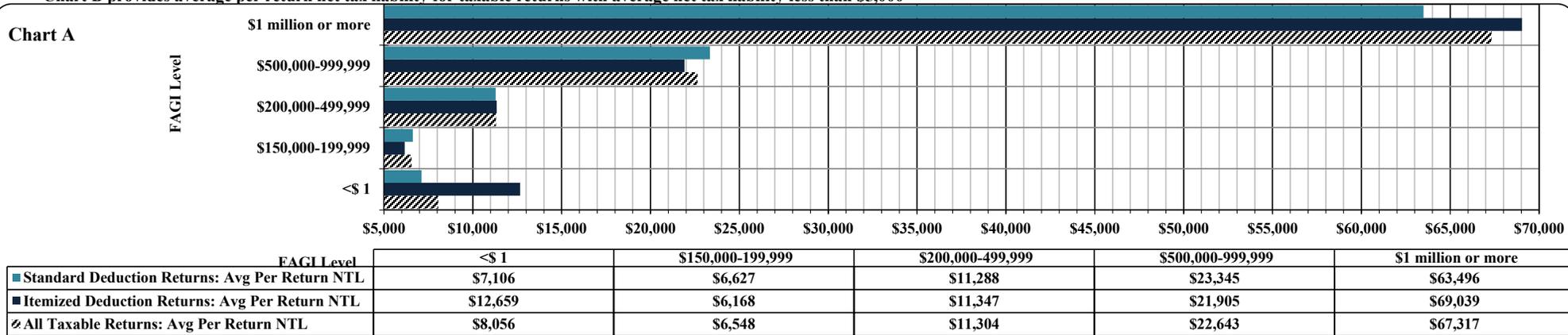
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A9.2 Tax Year 2021 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]

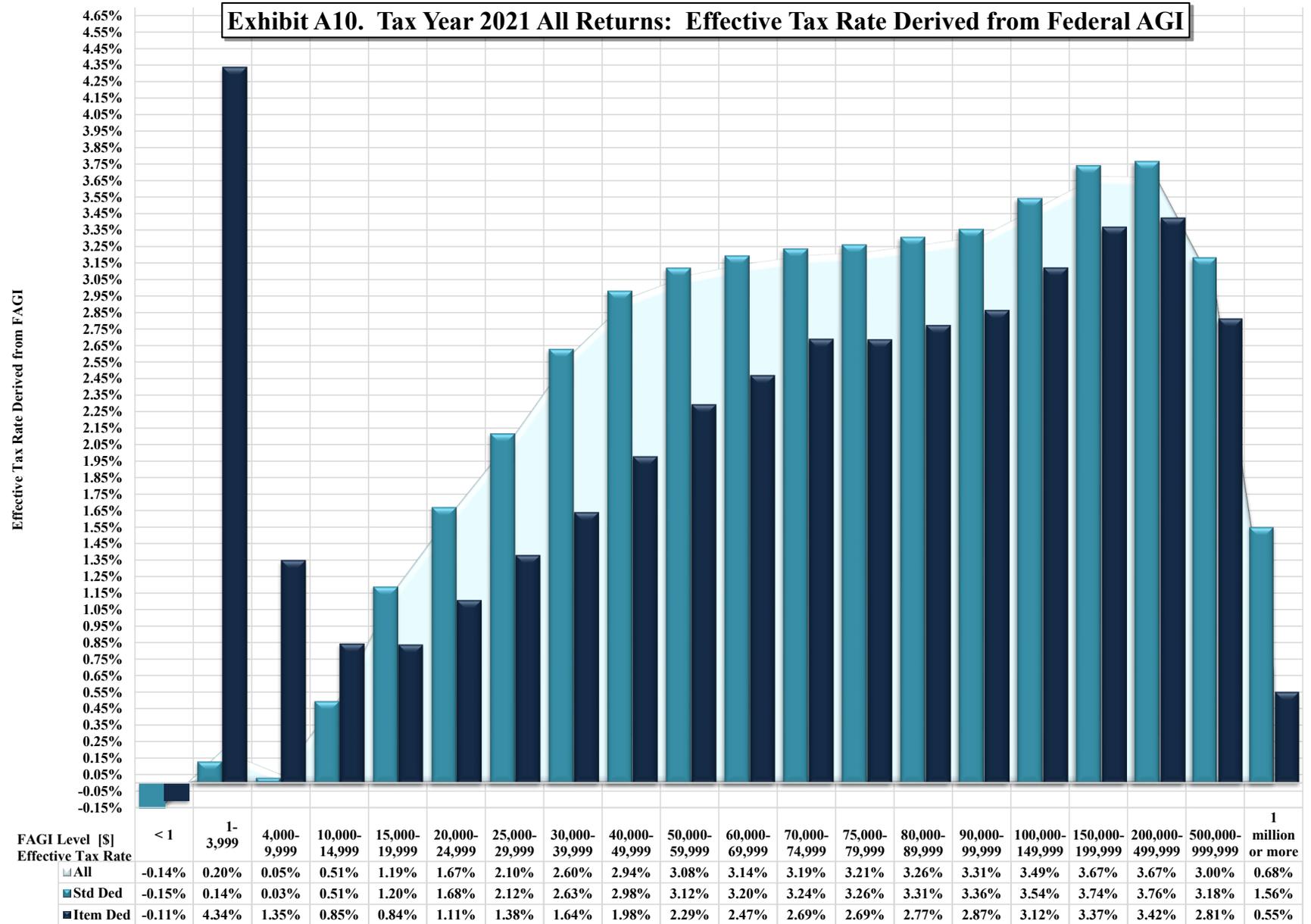
Chart A provides average per return net tax liability for taxable returns with average net tax liability greater than \$5,000

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



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

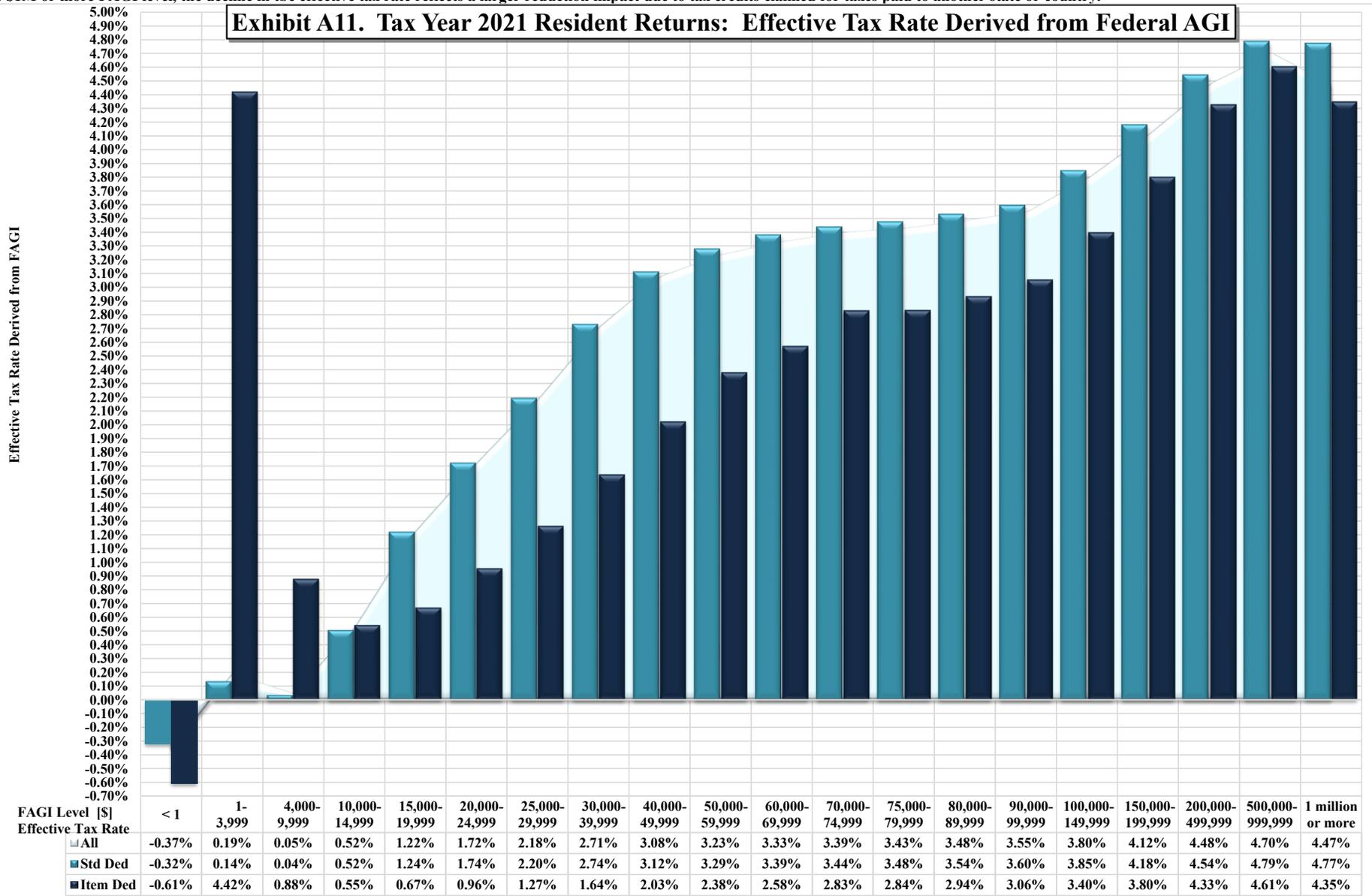
The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

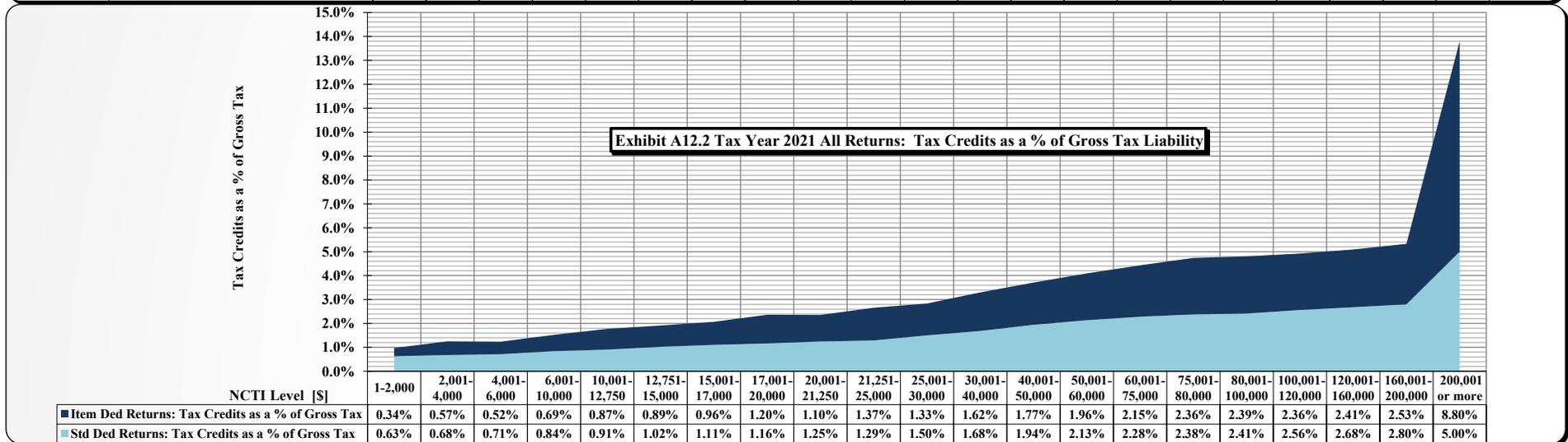
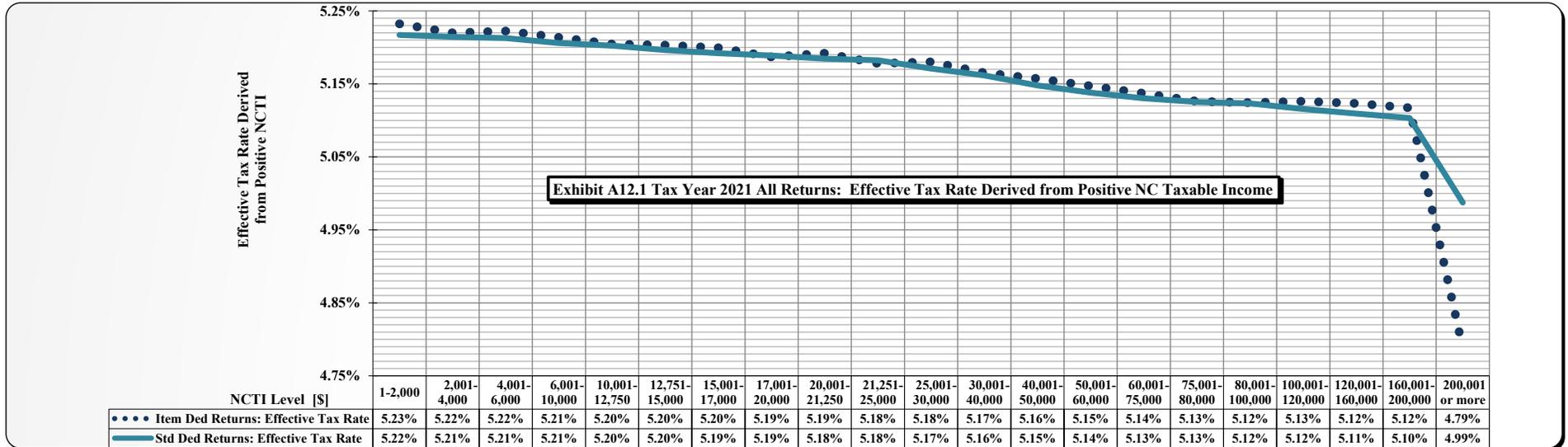
The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits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

Exhibit A11. Tax Year 2021 Resident Returns: Effective Tax Rate Derived from Federal AGI



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 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 97% 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

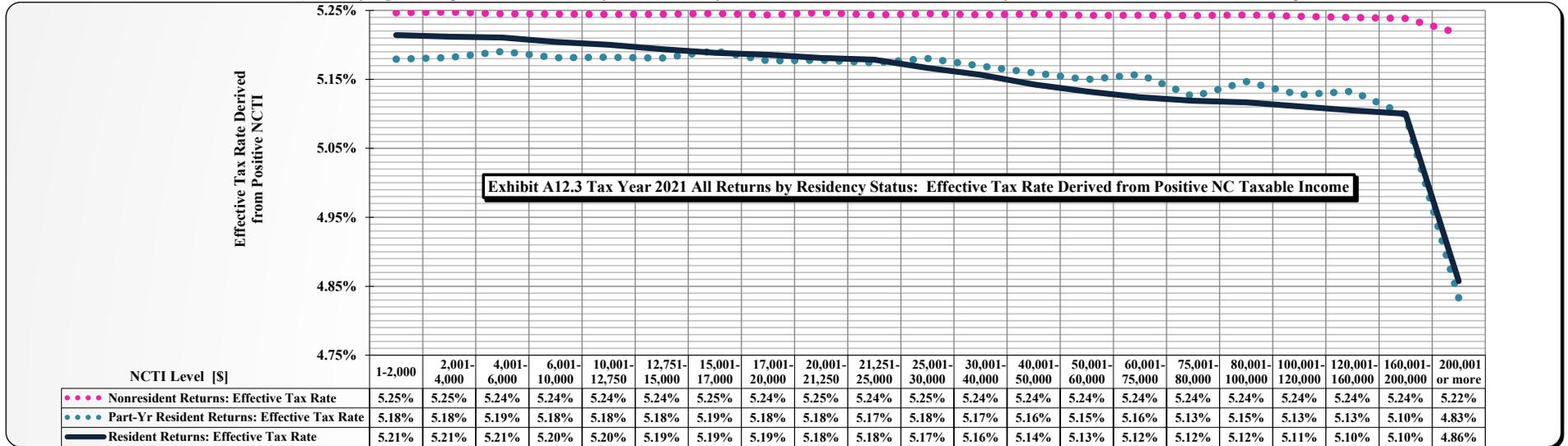
The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions.

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.

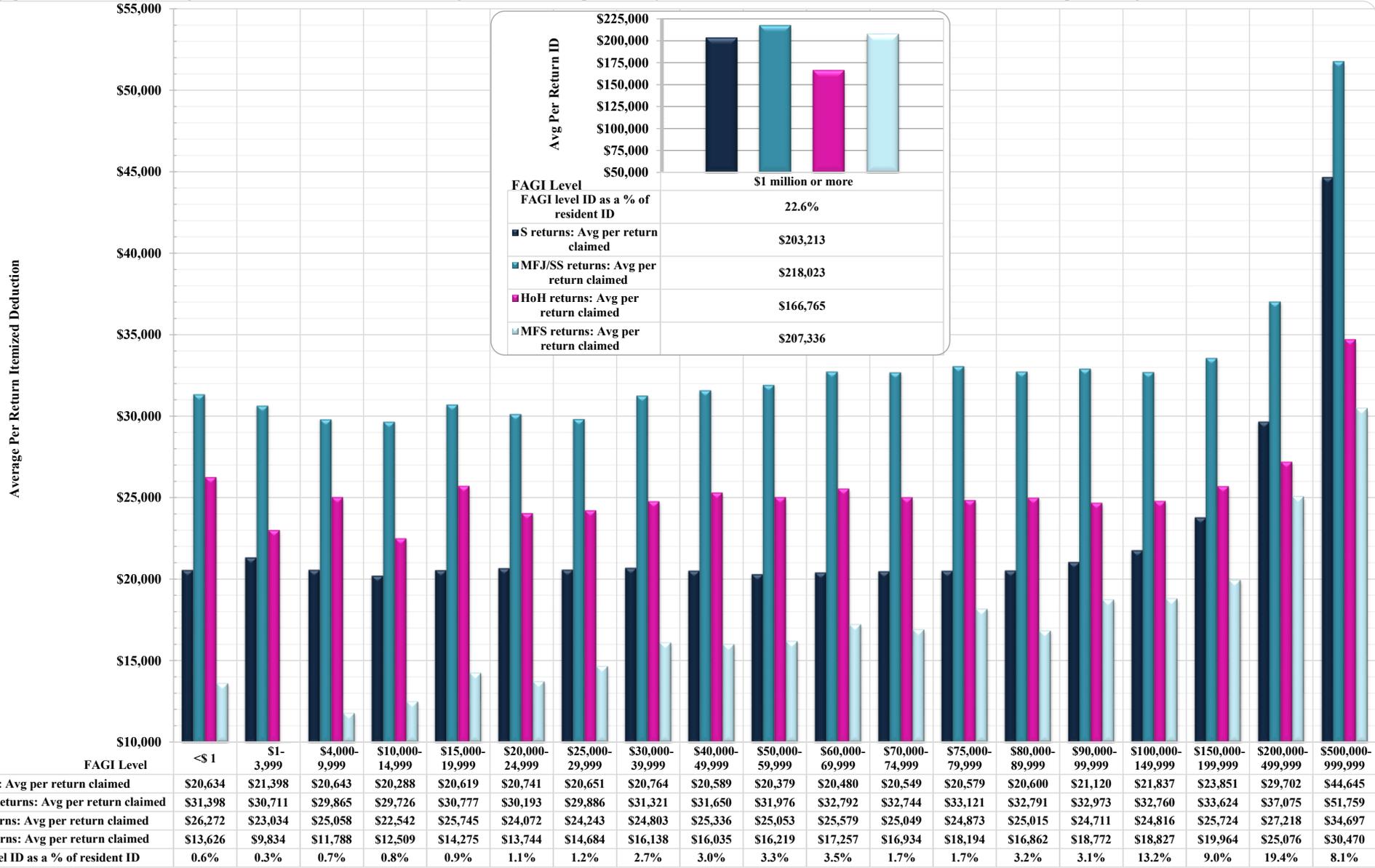
The effective tax rates remain above 5% except for resident and part-year resident returns with NCTI in excess of \$200,000: for these returns, over 97% of the gross tax liability absorbed by tax credits is attributable to taxes paid outside of the State. The effective tax rates (relatively high in comparison 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 related forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A13. Tax Year 2021 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: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A14. Tax Year 2021 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 2021, resident returns accounted for 34% of the aggregate value of additions to FAGI claimed. Refer to the 2021 Form D-400 Schedule S, Part A for a listing of additions to FAGI.



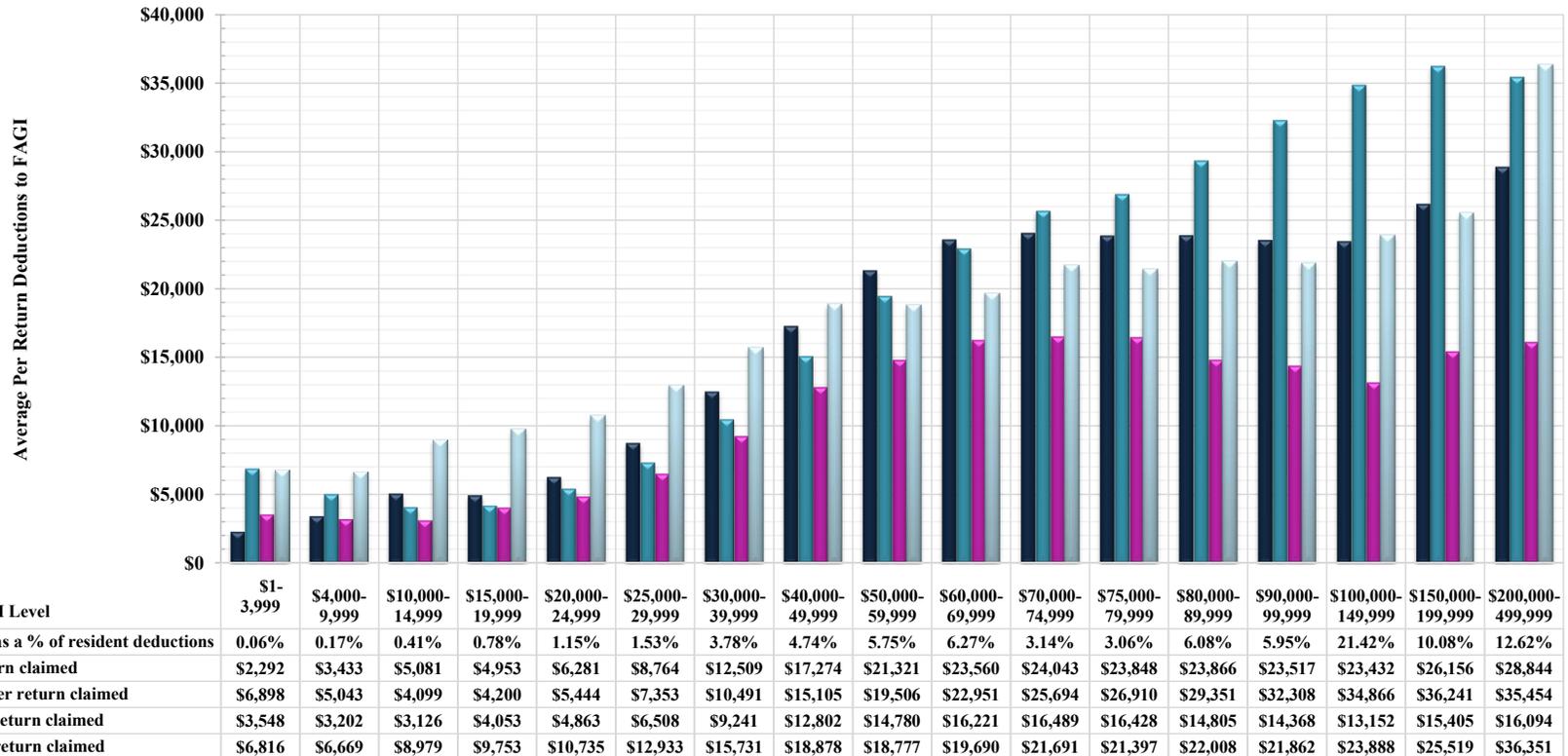
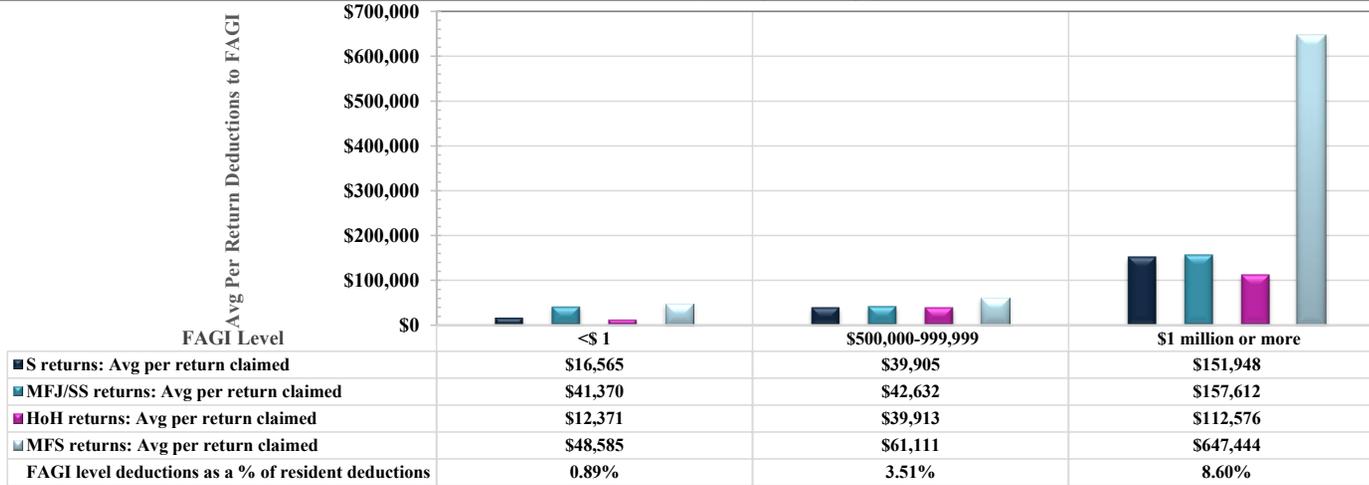
Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A15. Tax Year 2021 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; certain military retirement benefits; adjustments for bonus depreciation and IRC section 179 expense; and other deductions] For tax year 2021, resident returns accounted for 80% of the aggregate value of deductions to FAGI claimed.

Refer to the 2021 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.

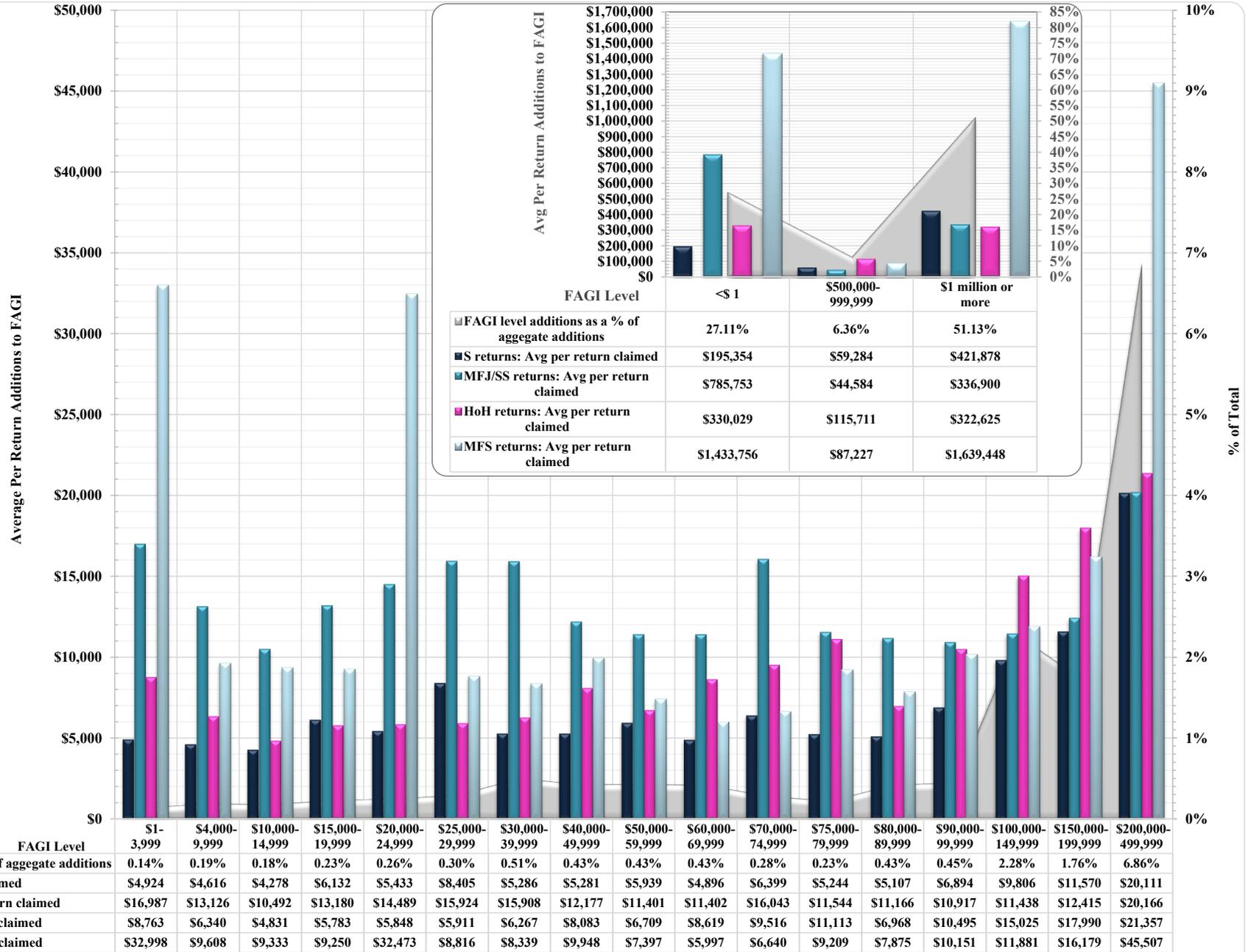


Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A16. Tax Year 2021 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 2021 Form D-400 Schedule S, Part A for a listing of additions to FAGI.

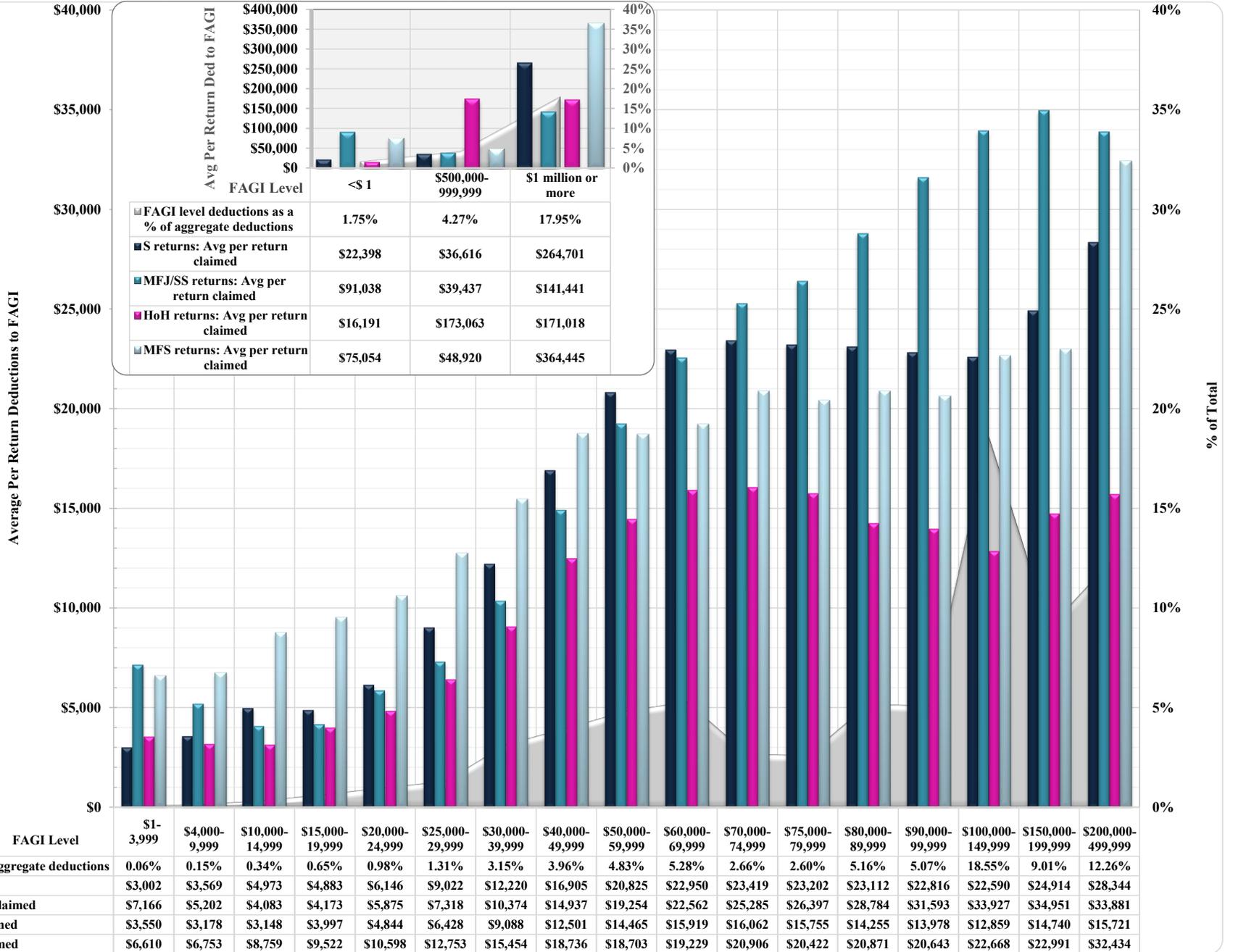


Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A17. Tax Year 2021 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; certain military retirement benefits; adjustment for bonus depreciation; adjustment for IRC section 179 expense; and other deductions] Refer to the 2021 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.



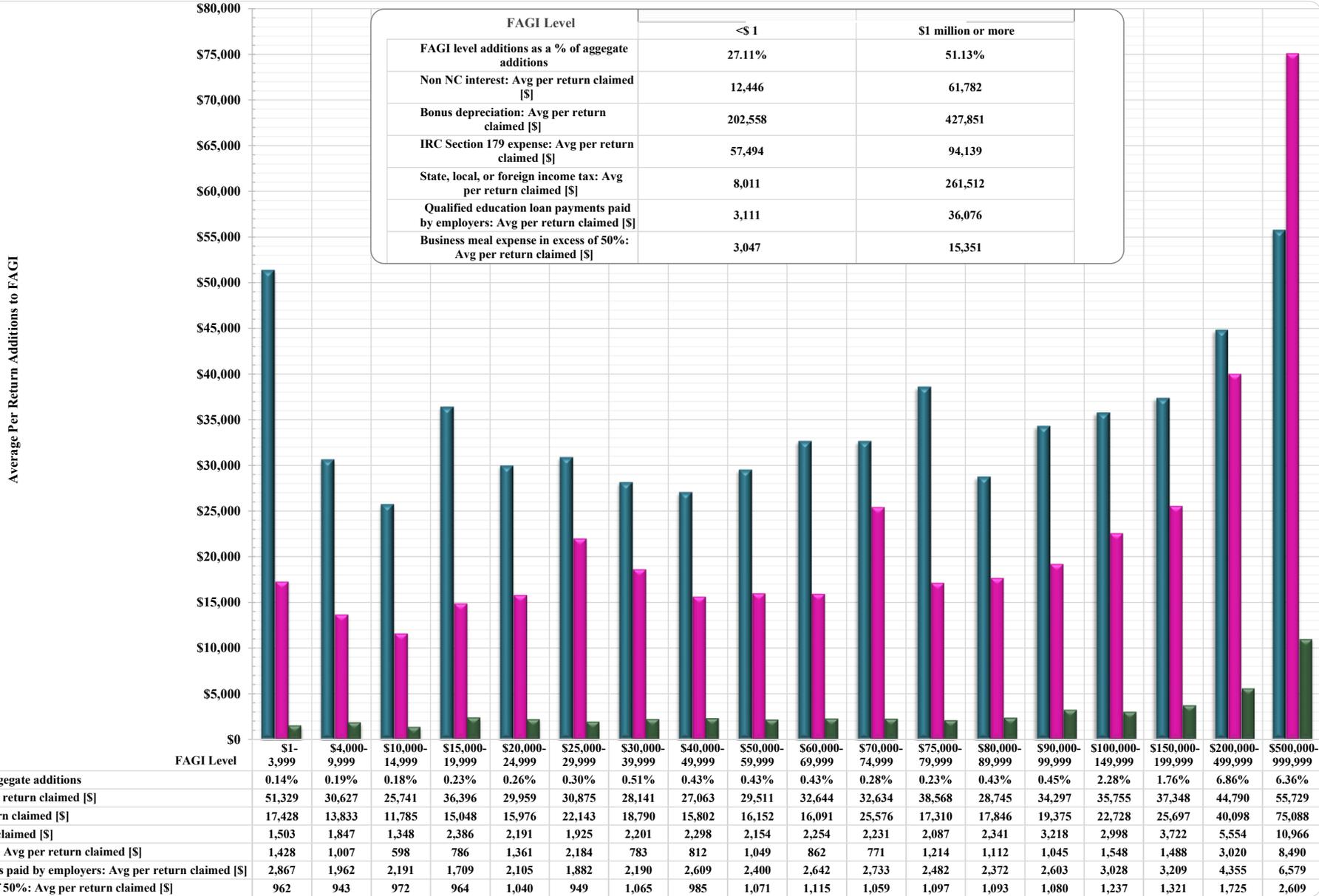
Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting of information 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A18. Tax Year 2021 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; state, local or foreign income tax deducted by an S-Corporation, Partnership, or Estate and Trust; qualified education loan payments paid by employers; business meal deduction in excess of 50%; and other additions]

Refer to the 2021 Form D-400 Schedule S, Part A for a listing of additions to FAGI.



Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 Schedule S, Part A forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

State, local, or foreign income tax deducted by an S-Corp, Partnership, or Estate and Trust, qualified education loan payments paid by employers, and business meal expense in excess of 50% FAGI addback adjustments: the data tables provide the average per return value for various FAGI levels (values are not diagrammed).

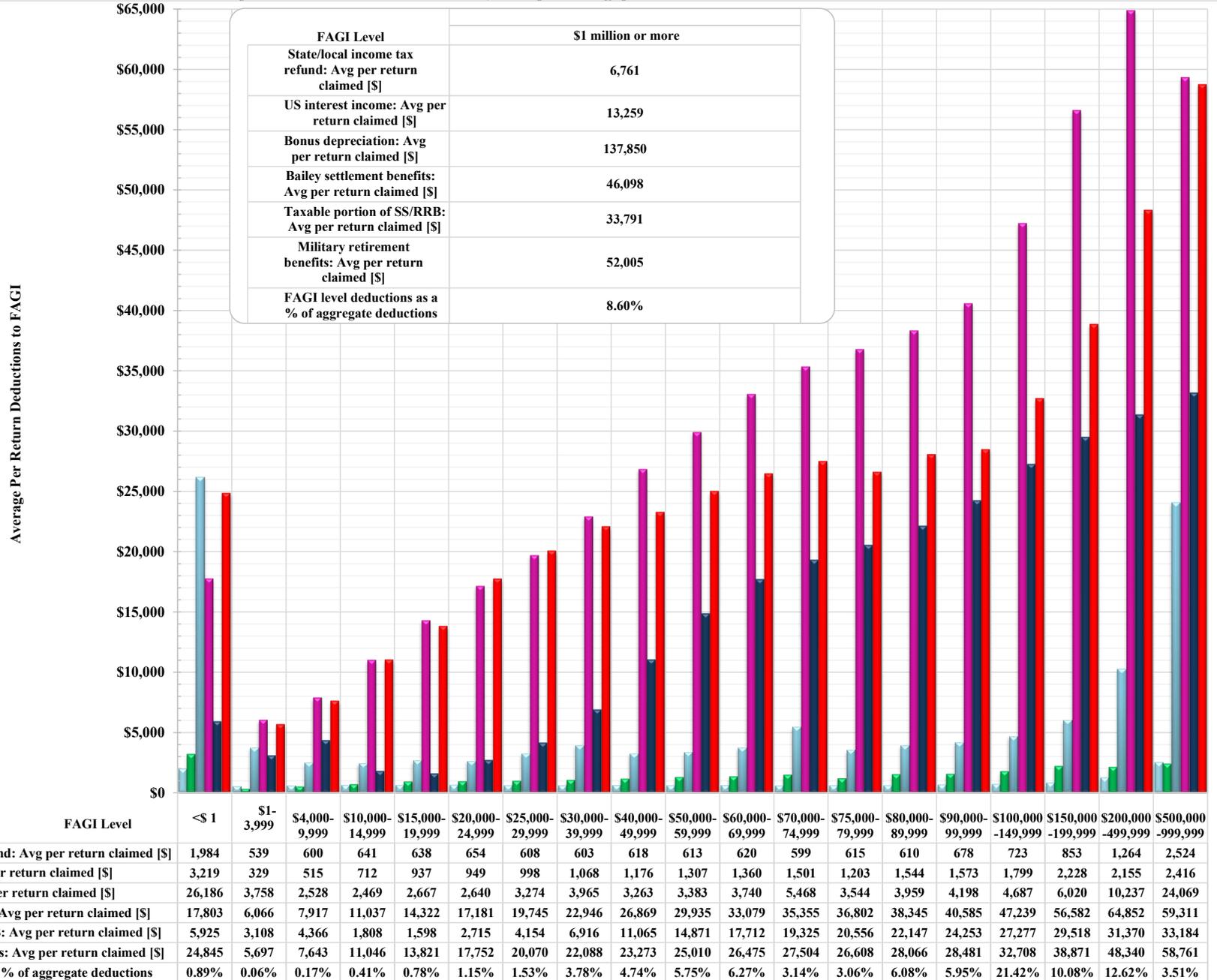
Information for returns with FAGI levels below \$1 and returns with FAGI levels of \$1 million or more is provided within the data tables (values are not diagrammed).

Exhibit A19. Tax Year 2021 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; certain military retirement benefits; adjustment for bonus depreciation; adjustment for IRC section 179 expense; recognized IRC section 1400Z-2 gain; and other deductions]

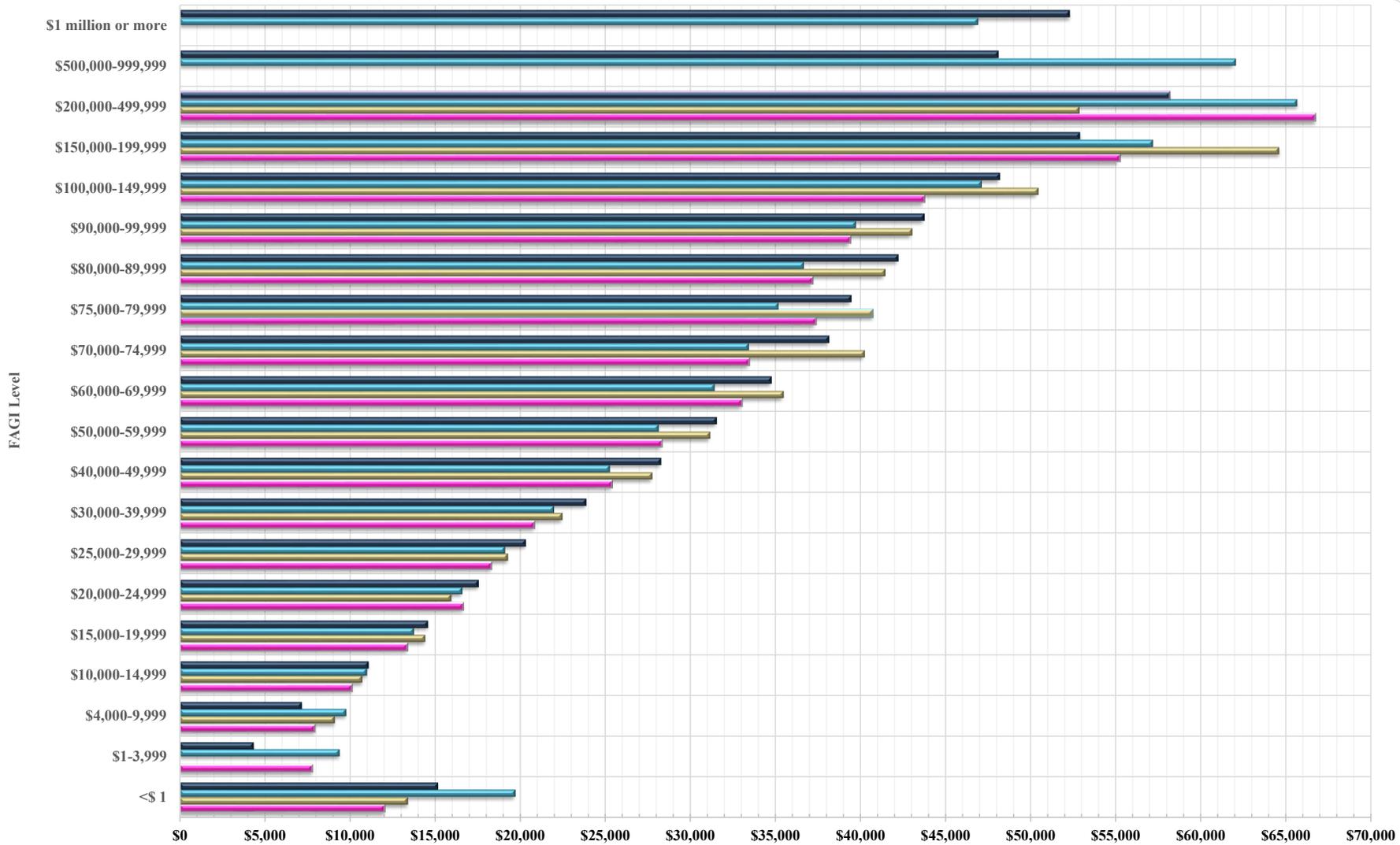
Refer to the 2021 Form D-400 Schedule S, Part B for a listing of deductions to FAGI.



Source: 2021 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2021 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates. Information for returns with FAGI levels of \$1 million or more is provided within the data tables (values are not diagrammed).

Exhibit A20. Tax Year 2021 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	\$70,000-74,999	\$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
S returns: Avg per return claimed [\$]	15,142	4,337	7,163	11,080	14,555	17,517	20,281	23,819	28,200	31,459	34,680	38,046	39,345	42,100	43,629	48,069	52,877	58,136	47,981	52,266
MFJ/SS returns: Avg per return claimed [\$]	19,643	9,355	9,742	10,958	13,696	16,527	19,029	21,889	25,156	28,005	31,278	33,278	35,005	36,499	39,540	46,890	56,903	65,643	61,871	46,679
MFS returns: Avg per return claimed [\$]	13,382	-	9,089	10,694	14,391	15,912	19,238	22,419	27,698	31,084	35,387	40,143	40,666	41,343	42,922	50,317	64,610	52,710	-	-
HoH returns: Avg per return claimed [\$]	12,004	7,758	7,898	10,091	13,325	16,601	18,245	20,772	25,313	28,235	32,919	33,347	37,256	37,066	39,280	43,619	55,060	66,694	-	-
Bailey Settlement: FAGI level as a % of aggregate	0.17%	0.05%	0.27%	0.88%	1.45%	1.86%	2.31%	5.01%	5.83%	6.63%	6.94%	3.44%	3.32%	6.61%	6.52%	24.10%	11.65%	11.80%	0.92%	0.24%

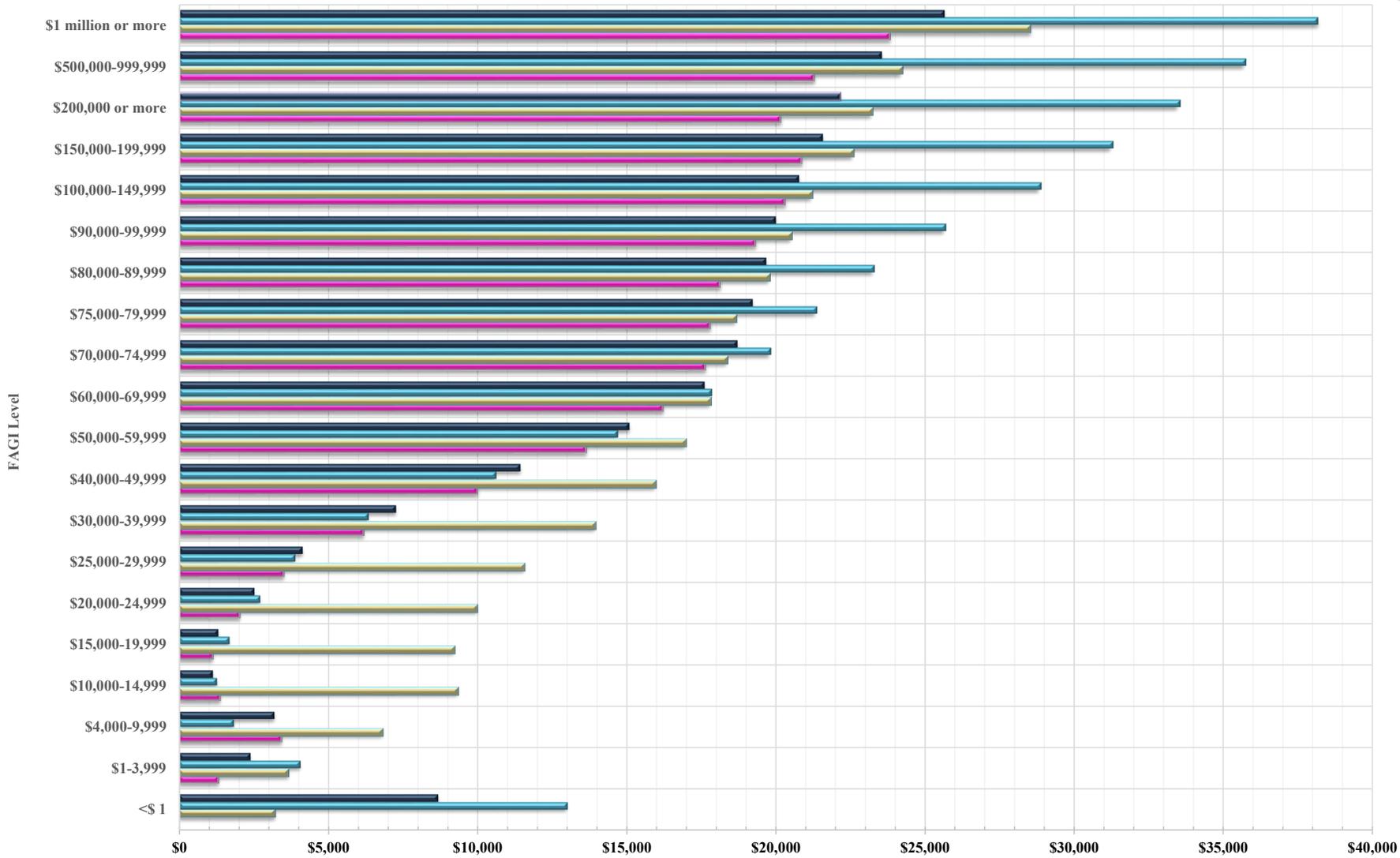
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting 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 2021 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	$\leq \\$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 [\$]	8,681	2,395	3,195	1,138	1,312	2,524	4,141	7,270	11,437	15,089	17,610	18,706	19,216	19,676	19,994	20,774	21,574	22,148	23,546	25,645
MFJ/SS returns: Avg per return claimed [\$]	12,981	4,054	1,830	1,264	1,679	2,711	3,879	6,331	10,593	14,659	17,799	19,770	21,309	23,232	25,620	28,802	31,203	33,449	35,676	38,171
MFS returns: Avg per return claimed [\$]	3,197	3,646	6,797	9,319	9,197	9,953	11,537	13,909	15,922	16,930	17,763	18,324	18,617	19,734	20,464	21,153	22,534	23,165	24,161	28,523
HoH returns: Avg per return claimed [\$]	-	1,316	3,426	1,370	1,125	2,027	3,501	6,183	9,998	13,645	16,216	17,642	17,802	18,128	19,317	20,307	20,869	20,163	21,282	23,816
SS/RR: FAGI Level as a % of Aggregate	0.01%	0.01%	0.06%	0.13%	0.36%	0.83%	1.25%	3.52%	4.85%	6.27%	7.06%	3.58%	3.54%	6.99%	6.85%	24.22%	10.97%	13.74%	2.91%	2.86%

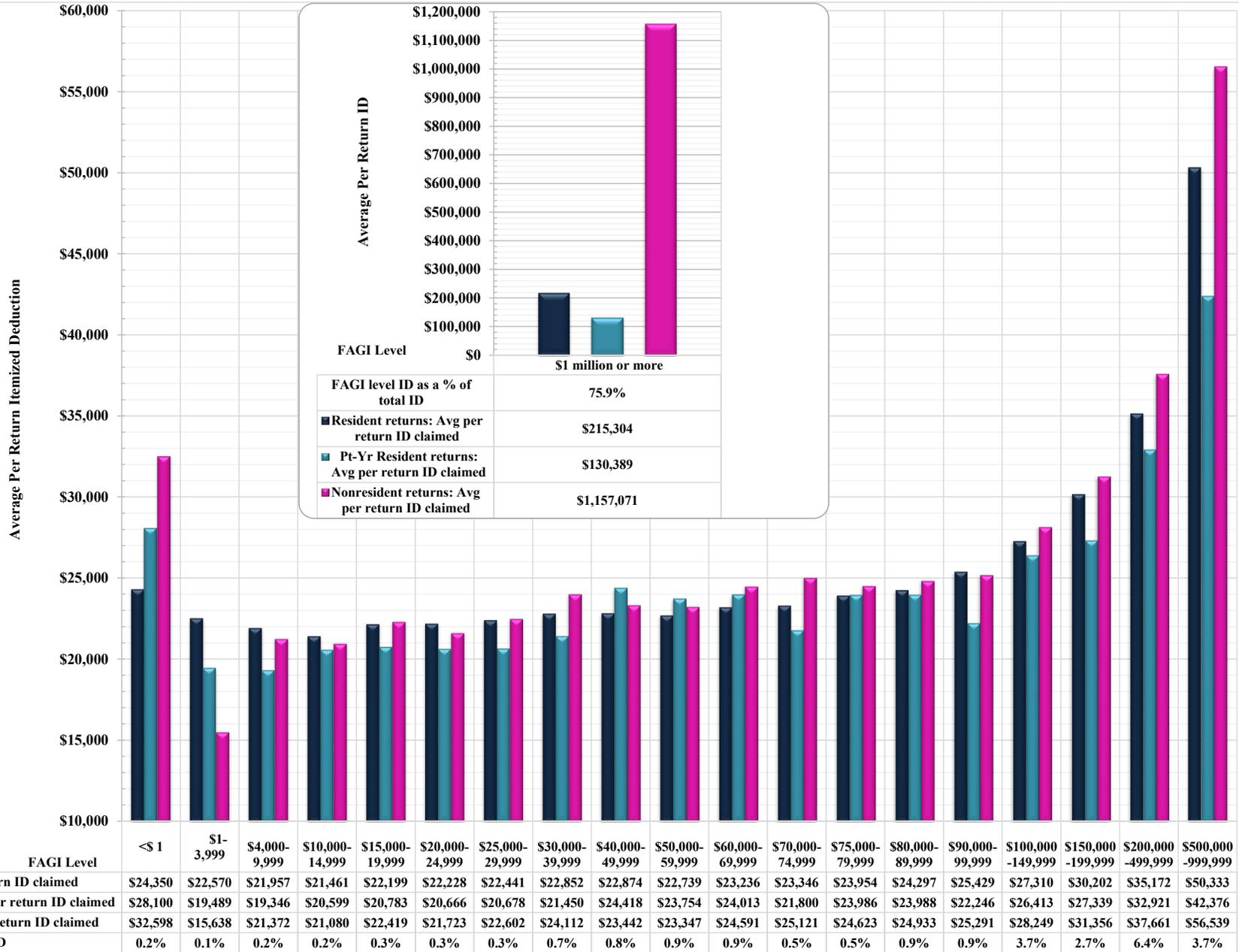
Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400, Schedule S, Part B forms processed within the DOR dynamic integrated tax system during 2022; the extract is a composite database consisting 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 2021 All Returns: Average Per Return Itemized Deductions [ID] Claimed by FAGI by Residency Status

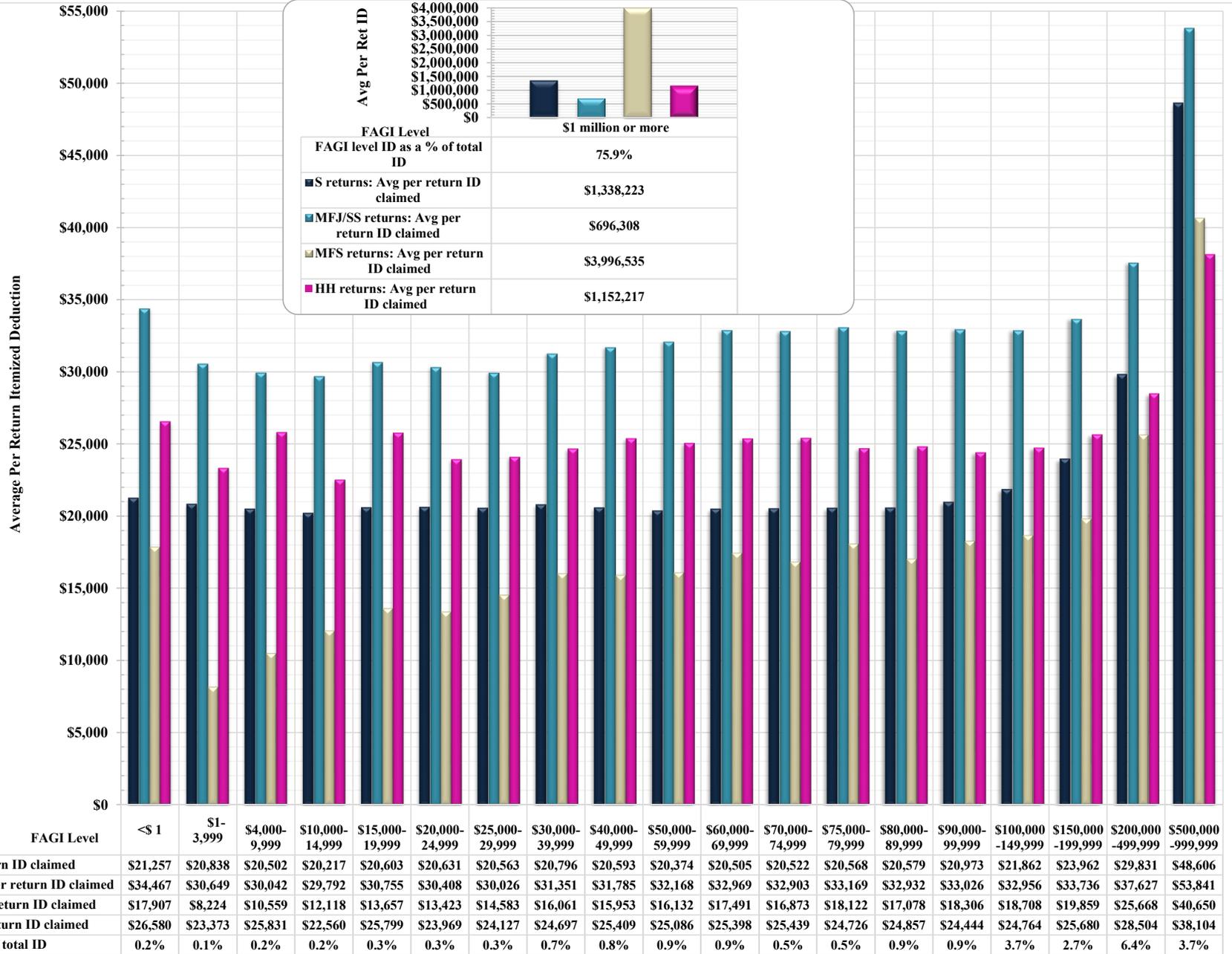
[Average per return derived by dividing the number of returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deductions claimed value for the respective residency status and FAGI level]



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2022; 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A23. Tax Year 2021 All Returns: Average Per Return Itemized Deductions [ID] Claimed by FAGI by Filing Status

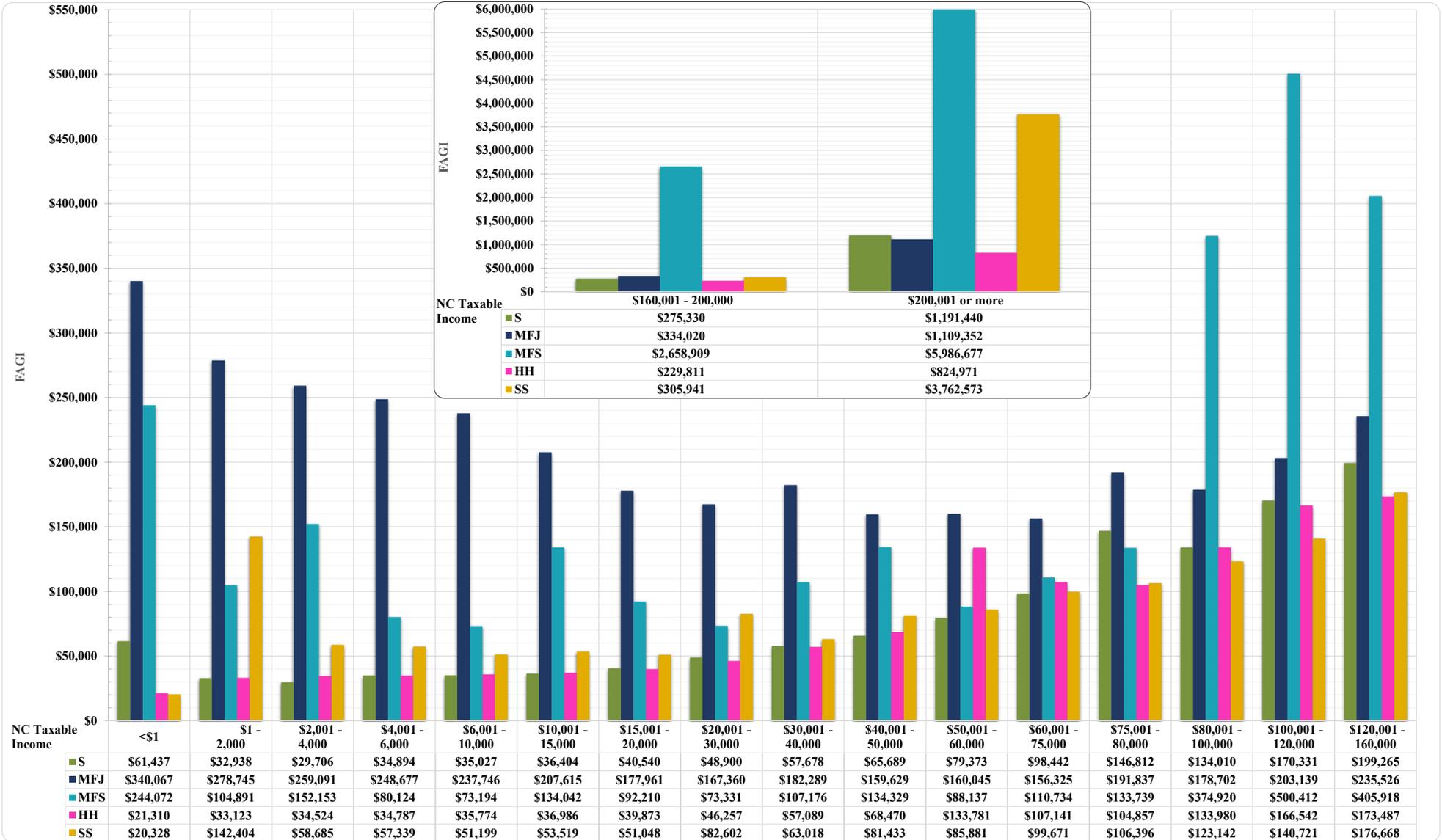
[Average per return derived by dividing the number of returns filed utilizing deductions allowed pursuant to § 105-153.5(a)(2) into the itemized deductions claimed value for the respective filing status and FAGI level]



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 Schedule A forms processed within the DOR dynamic integrated tax system during 2022; 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.

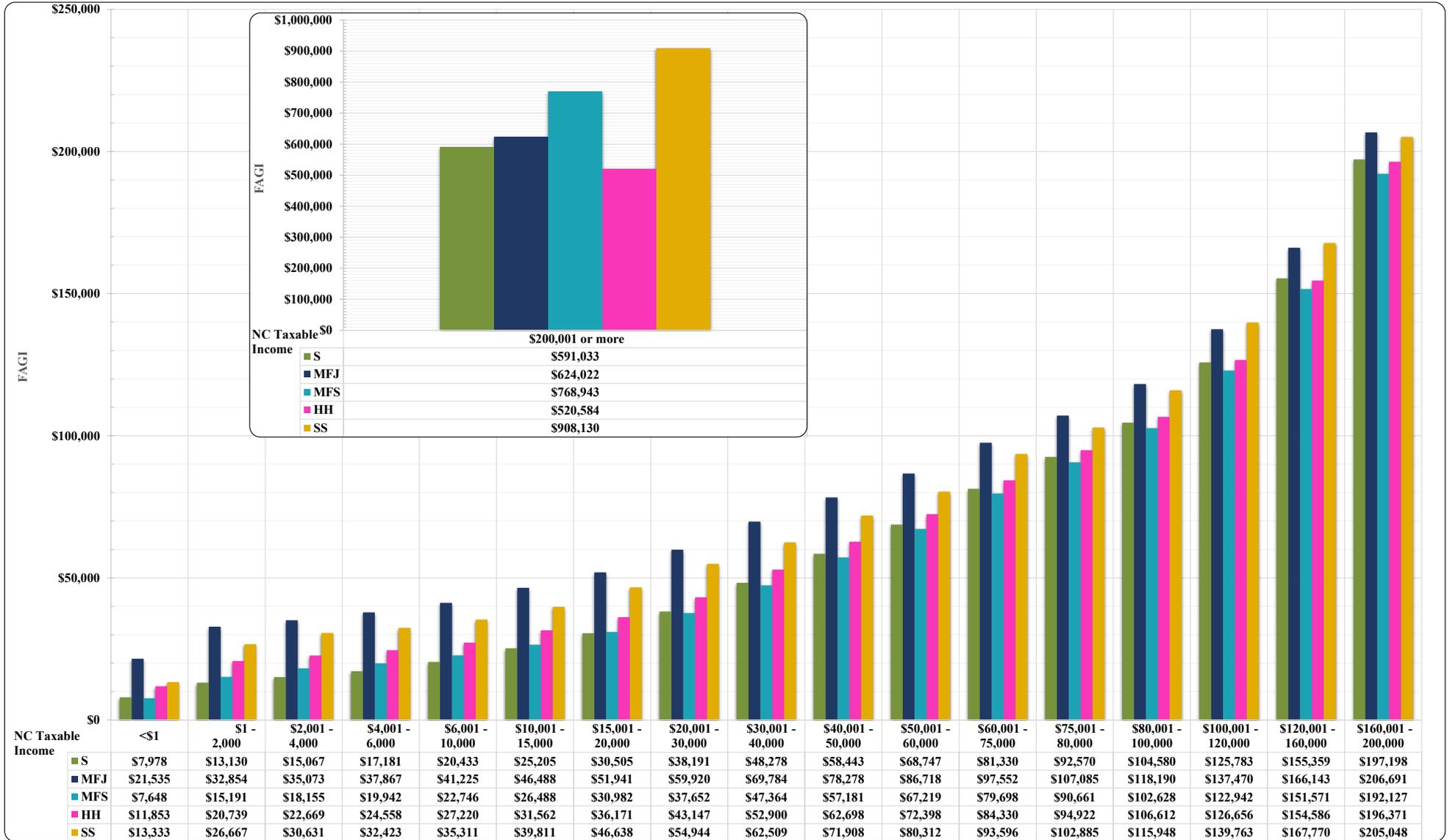
Information displayed in this chart may differ from alternative statistical summaries compiled for tax year 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A24. Tax Year 2021 Individual Income Tax [All Returns]: Average Per Return FAGI by Filing Status by NC Taxable Income



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

Exhibit A25. Tax Year 2021 Individual Income Tax [Resident Returns]: Average Per Return FAGI by Filing Status by NC Taxable Income



Source: 2021 individual income tax extract. Statistical summaries are compiled from a snapshot of personal income tax information extracted from tax year 2021 D-400 forms processed within the DOR dynamic integrated tax system during 2022. 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 2021 due to variable audit and edit status and differences in tax system data extraction dates.

TABLE B. TAX YEAR 2021 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

Income Level	RESIDENT RETURNS																							
	Combined Filing Statuses				Single				Married Filing Jointly/ Surviving Spouse				Married Filing Separately				Head of Household							
	Number of Returns Filed [Resident]				Net Tax Liability				Returns Filed				Net Tax Liability				Returns Filed				Net Tax Liability			
	Total	Tax Liability =>\$1	\$0 Tax Liability	Avg Net Tax† [\$]	Net Tax Liability [after application of credits] [\$]	Returns Filed [#]	% of Bracket Total [%]	Amount [\$]	% of Bracket Total [%]	Returns Filed [#]	% of Bracket Total [%]	Amount [\$]	% of Bracket Total [%]	Returns Filed [#]	% of Bracket Total [%]	Amount [\$]	% of Bracket Total [%]	Returns Filed [#]	% of Bracket Total [%]	Amount [\$]	% of Bracket Total [%]			
																						Number of Returns	% of Bracket	Amount
NCTI Level																								
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	893,411	-	893,411	-	503,733	56.4%	-	-	207,562	23.2%	-	-	13,802	1.5%	-	-	168,314	18.8%	-	-				
\$ 1 - 2,000	133,832	132,559	1,273	53	6,971,870	86.255	64.5%	4,488,345	64.4%	21,275	15.9%	1,111,505	15.9%	2,078	1.6%	109,263	1.6%	24,224	18.1%	1,262,757	18.1%			
2,001 - 4,000	130,073	129,677	396	156	20,286,678	82,255	63.2%	12,797,382	63.1%	21,345	16.4%	3,351,727	16.5%	2,206	1.7%	342,886	1.7%	24,267	18.7%	3,794,683	18.7%			
4,001 - 6,000	123,037	122,706	331	261	31,990,729	75,435	61.3%	19,578,242	61.2%	21,171	17.2%	5,512,687	17.2%	2,165	1.8%	560,616	1.8%	24,266	19.7%	6,339,184	19.8%			
6,001 - 10,000	225,402	224,753	649	416	93,395,947	133,202	59.1%	55,114,007	59.0%	42,444	18.8%	17,668,340	18.9%	4,618	2.0%	1,922,328	2.1%	45,138	20.0%	18,691,272	20.0%			
10,001 - 10,625	34,303	34,202	101	538	18,402,086	19,319	56.3%	10,356,894	56.3%	6,478	18.9%	3,477,720	18.9%	811	2.4%	432,876	2.4%	7,695	22.4%	4,134,596	22.5%			
10,626 - 12,750	111,961	111,605	356	610	68,092,415	63,829	57.0%	38,794,936	57.0%	21,773	19.4%	13,227,055	19.4%	2,822	2.5%	1,714,880	2.5%	23,537	21.0%	14,355,544	21.1%			
12,751 - 15,000	119,848	119,413	435	723	86,324,725	66,509	55.5%	47,869,742	55.5%	22,913	19.1%	16,512,902	19.1%	3,134	2.6%	2,247,144	2.6%	27,292	22.8%	19,694,937	22.8%			
15,001 - 17,000	102,692	102,342	350	833	85,225,733	56,905	55.4%	47,162,643	55.3%	20,499	20.0%	17,031,936	20.0%	2,184	2.7%	2,325,533	2.7%	22,474	21.9%	18,705,621	21.9%			
17,001 - 20,000	150,270	149,709	561	963	144,109,844	82,987	55.2%	79,514,667	55.2%	31,895	21.2%	30,606,857	21.2%	4,507	3.0%	4,317,430	3.0%	30,881	20.6%	29,670,890	20.6%			
20,001 - 21,250	59,909	59,689	220	1,072	64,006,533	33,639	56.2%	35,919,024	56.1%	12,859	21.5%	13,740,709	21.5%	1,931	3.2%	2,057,255	3.2%	11,480	19.2%	12,289,547	19.2%			
21,251 - 25,000	169,864	169,286	578	1,200	203,106,633	95,938	56.5%	114,657,126	56.5%	38,378	22.6%	45,954,978	22.6%	5,955	3.5%	7,095,429	3.5%	29,593	17.4%	35,399,100	17.4%			
25,001 - 30,000	202,332	201,476	856	1,425	287,140,346	114,315	56.5%	161,987,046	56.4%	49,875	24.7%	70,918,253	24.7%	7,436	3.7%	10,521,940	3.7%	30,706	15.2%	43,713,107	15.2%			
30,001 - 40,000	331,836	330,191	1,645	1,802	595,110,459	176,720	53.3%	315,772,310	53.1%	93,996	28.3%	170,034,524	28.6%	13,456	4.1%	24,104,984	4.1%	47,664	14.4%	85,198,641	14.3%			
40,001 - 50,000	259,251	257,642	1,609	2,318	597,269,641	123,445	47.6%	283,309,816	47.4%	94,527	36.5%	218,952,808	36.7%	10,852	4.2%	24,824,056	4.2%	30,427	11.7%	70,182,961	11.8%			
50,001 - 60,000	200,424	199,160	1,264	2,829	563,492,182	84,527	42.2%	236,620,359	42.0%	88,271	44.0%	249,543,522	44.3%	7,421	3.7%	20,787,918	3.7%	20,205	10.1%	56,540,383	10.0%			
60,001 - 75,000	231,575	230,213	1,362	3,459	796,218,316	79,096	34.2%	269,387,595	33.8%	126,848	54.8%	439,555,309	55.2%	6,980	3.0%	23,714,652	3.0%	18,651	8.1%	63,560,760	8.0%			
75,001 - 80,000	59,911	59,592	319	3,988	237,656,818	17,298	29.9%	70,694,156	29.7%	36,339	60.7%	144,626,597	60.9%	1,554	2.6%	6,133,690	2.6%	4,090	6.8%	16,202,375	6.8%			
80,001 - 100,000	200,161	199,205	956	4,591	914,495,597	49,074	24.5%	222,104,647	24.3%	135,338	67.6%	620,915,673	67.9%	4,609	2.3%	20,832,754	2.3%	11,140	5.6%	50,642,523	5.5%			
100,001 - 120,000	140,965	140,405	560	5,613	788,112,167	27,539	19.5%	152,470,235	19.3%	104,688	74.3%	587,152,448	74.5%	2,675	1.9%	14,740,521	1.9%	6,063	4.3%	33,748,963	4.3%			
120,001 - 160,000	169,305	168,733	572	7,056	1,190,626,577	26,896	15.9%	187,147,373	15.7%	133,878	79.1%	944,178,622	79.3%	2,577	1.5%	17,850,790	1.5%	5,940	3.5%	41,449,792	3.5%			
160,001 - 200,000	92,069	91,804	265	9,115	836,757,398	12,498	13.6%	112,187,107	13.4%	75,603	82.1%	688,672,576	82.3%	1,138	1.2%	10,162,091	1.2%	2,830	3.1%	25,735,624	3.1%			
200,001 or more	222,760	222,088	672	28,596	6,350,800,456	24,479	11.0%	670,064,782	10.6%	190,653	85.6%	5,472,265,329	86.2%	2,184	1.0%	74,547,542	1.2%	5,444	2.4%	133,922,803	2.1%			
TOTAL	4,365,191	4,356,450	908,741	4,044	13,979,593,152	2,036,523	46.7%	3,147,998,434	22.5%	1,598,622	36.6%	9,775,012,077	69.9%	107,725	2.5%	271,346,578	1.9%	622,321	14.3%	785,236,063	5.6%			
FAGI Level																								
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	69,252	1,150	68,102	6,694	7,697,535	41,597	60.1%	2,040,328	26.5%	16,368	23.6%	5,213,655	67.7%	1,936	2.8%	195,524	2.5%	9,351	13.5%	248,028	3.2%			
\$ 1 - 3,999	161,398	603	160,795	1,030	621,080	127,855	79.2%	207,699	33.4%	15,583	9.7%	293,167	47.2%	2,351	1.5%	85,941	13.8%	15,609	9.7%	34,273	5.5%			
4,000 - 9,999	306,457	1,294	305,163	772	998,510	240,000	78.3%	497,799	49.9%	26,734	8.7%	371,453	37.2%	4,617	1.5%	72,151	7.2%	35,106	11.5%	57,107	5.7%			
10,000 - 14,999	293,444	166,535	126,909	114	19,048,344	209,410	71.4%	18,154,345	95.3%	29,613	10.1%	385,986	2.0%	4,881	1.7%	424,923	2.2%	49,540	16.9%	83,090	0.4%			
15,000 - 19,999	272,200	182,795	89,405	318	58,139,295	171,655	63.1%	54,903,153	94.4%	34,395	12.6%	540,462	0.9%	5,332	2.0%	1,531,765	2.6%	60,818	22.3%	1,163,915	2.0%			
20,000 - 24,999	255,055	210,914	44,141	468	98,640,631	147,887	58.0%	83,168,631	84.3%	38,756	15.2%	1,537,622	1.6%	6,255	2.5%	3,273,384	3.3%	62,157	24.4%	10,660,994	10.8%			
25,000 - 29,999	252,241	233,755	18,486	647	151,269,071	139,290	55.2%	111,818,191	73.9%	42,365	16.8%	7,038,684	4.7%	7,518	3.0%	5,709,864	3.8%	63,068	25.0%	26,702,332	17.7%			
30,000 - 39,999	463,212	443,307	19,905	986	437,079,421	247,527	53.4%	285,874,806	65.4%	87,848	19.0%	40,526,862	9.3%	16,248	3.5%	18,364,363	4.2%	111,589	24.1%	92,313,390	21.1%			
40,000 - 49,999	362,521	346,151	16,370	1,442	499,219,052	187,622	51.8%	300,288,080	60.2%	89,853	24.8%	81,122,091	16.2%	14,397	4.0%	23,303,940	4.7%	70,649	19.5%	94,504,941	18.9%			
50,000 - 59,999	286,616	272,643	14,153	1,865	508,234,845	137,783	48.1%	277,718,072	54.6%	92,330	32.2%	123,066,673	24.2%	11,913	4.2%	24,954,097	4.9%	44,590	15.6%	82,496,003	16.2%			
60,000 - 69,999	233,087	221,759	11,328	2,268	502,951,627	99,421	42.7%	239,768,922	47.7%	96,095	41.2%	172,744,107	34.3%	8,104	3.5%	20,852,993	4.1%	29,467	12.6%	69,585,605	13.8%			
70,000 - 74,999	100,177	95,565	4,612	2,578	246,396,696	38,158	38.1%	104,551,132	42.4%	48,205	48.1%	103,502,220	42.0%	3,137	3.1%	9,160,175	3.7%	10,677	10.7%	29,183,169	11.8%			
75,000 - 79,999	91,040	87,108	3,932	2,773	241,558,073	31,471	34.0%	93,208,078	38.6%	48,592	53.4%	115,075,880	47.6%	2,583	2.8%	8,087,887	3.3%	8,394	9.2%	25,186,228	10.4%			
80,000 - 89,999	161,133	154,684	6,449	3,077	476,024,989	48,276	30.6%	158,364,506	33.3%	96,206	59.7%	261,158,859	54.9%	3,833	2.4%	13,483,871	2.8%	12,818	8.0%	43,017,753	9.0%			
90,000 - 99,999	139,003	134,114	4,889	3,488	467,832,676	34,718	25.0%	130,247,230	27.8%	93,074	67.0%	293,965,697	62.8%	2,851	2.1%	11,358,440	2.4%	8,360	6.0%	32,261,309	6.9%			
100,000 - 149,999	441,497	430,918	10,579	4,724	2,035,816,432	78,310	17.7%	385,290,149	19.8%	338,002	76.0%	1,521,648,358	74.7%	7,022	1.6%	36,349,748	1.8%	18,163	4.1%	92,528,177	4.5%			
150,000 - 199,999	191,417	189,342	2,075	7,146	1,352,943,440	25,035	13.1%	184,331,969	13.6%	158,800	83.0%	1,110,481,714	82.1%	2,182	1.1%	16,634,061	1.2%	5,400	2.8%	41,495,696	3.1%			
200,000 - 499,999	228,766	227,598	1,168	13,032	2,965,956,396	24,983	10.9%	320,521,481	10.8%	196,313	85.8%	2,545,51												

Exhibit B.1 Tax Year 2021: Distribution of Number of Returns Filed by Resident Taxpayers By Filing Status By FAGI Level

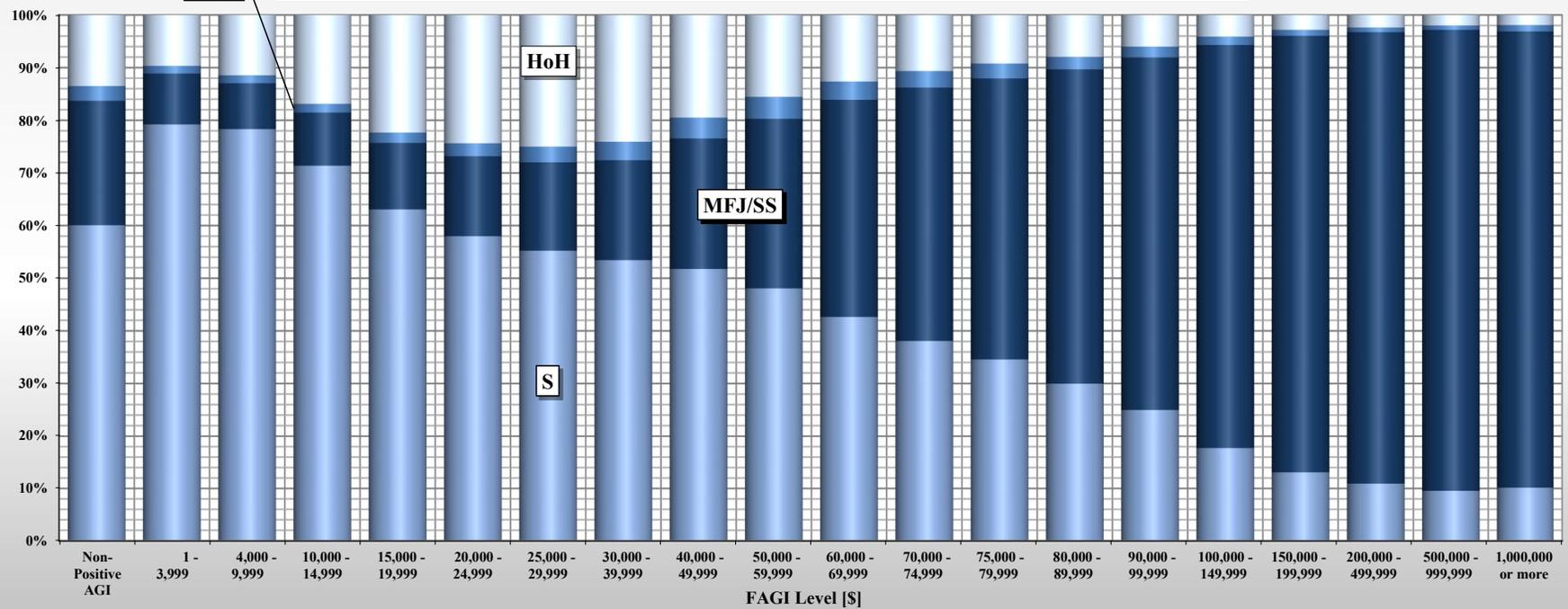


Exhibit B.2 Tax Year 2021: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By FAGI Level

